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<https://us06web.zoom.us/j/2471968228?pwd=and3VXI3ZzdvRTBwMCs0bXhBcW9Mdz09&omn=83383446203>

**Join via phone** at 1-719-359-4580 **Meeting ID:** 889 0624 8689  
Meeting Passcode: 79264

## **AGENDA**

### **Invocation/Pledge of Allegiance**

### **Call to Order/Roll Call**

### **Agenda Consent**

- A. Approval of Agenda

### **Public Comment**

Public comments are limited to three (3) minutes. When you are recognized, please stand, state your name, and then address the Board in a professional manner.

The Board of Trustees may not respond to your comments during this meeting, rather they may take your comments and suggestions under advisement and your questions will be directed to the appropriate person or department for follow-up.

### **Public Hearing**

- A. Special Event Liquor Permit - Kiowa Bar/Colette Arnold - December 6, 2025

### **New Business**

- A. Discussion and possible action on Special Event Liquor Permit - Kiowa Bar/Colette Arnold - December 6, 2025

### **Public Hearing**

- A. Finalize 2026 Proposed Budget

### **New Business**

- A. Discussion and possible action on Resolution 13, Series 2025, a Resolution to Adopt Budget and Appropriate Funds for the Town of Kiowa
- B. Discussion and possible action on Resolution 14, Series 2025, a Resolution of the Town of Kiowa, Elbert County, Colorado, Supporting the Application to the Colorado Department of Affairs for the Main Street Candidate Program
- C. Discussion and possible action on Resolution 15, Series 2025 — a Resolution of the Board of Trustees of the Town of Kiowa, Colorado, Adopting an Expedited Review ("Fast Track") Process for Qualifying Affordable Housing Development Projects, Pursuant to Proposition 123 and C.R.S. § 29-32-105 et seq.

**Staff Reports**

- A. Mayor
- B. Board of Trustees
- C. Town Attorney
- D. Town Administrator
- E. Public Works
- F. Code Enforcement

**Consent Items**

- A. Approval of Minutes from the October 14, 2025 monthly meeting
- B. Expenditures for Year-to-Date 2025

**Old Business**

**Board Training**

- A. Effective governance training with Joshua Myers, Town Attorney

**Executive Session**

- A. Executive Session pursuant to C.R.S. Sections 24-6-402(4)(a) and (b) for the purposes of considering the Town’s purchase, acquisition, lease, transfer, or sale of real, personal, or other property interests, and receiving legal advice on specific legal questions related to the Town’s purchase, acquisition, lease, transfer, or sale of real, personal, or other property interests; and under Town Charter Sections 3.12(1)(b) and (c), for the purposes of considering the acquisition or disposal of property, the public disclosure of which, at this time, may give other parties an unfair competitive or bargaining advantage, and receiving legal advice from the Town Attorney on such matters.

**New Business**

A. Discussion and possible action pertaining to topic of Executive Session

**Discussion/Communications**

**Adjourn**

**Agenda Approved By:**

**Theresa “Terry” Howard  
Mayor, Town of Kiowa**

Date Posted:

November 10, 2025

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**Time Posted: 4:00 PM**

# MEETING PROTOCOL AND STANDARDS OF CONDUCT

## Public Participation

Public comment is encouraged and will be listed as an agenda item at every regular Board of Trustees meeting.

Each individual wishing to be heard during the public comment period will be given up to three (3) minutes to make a comment.

The public comment period will not be used to make political endorsements or for political campaign purposes.

Questions from the Board will be for clarification purposes only. Public comment will not be used as a time for problem solving or reacting to comments made but, rather, for listening to the comments of citizens without taking any formal action.

The Board may direct the Town Administrator to provide information requested by a speaker during the public comment period.

Speakers are not allowed to make belligerent, accusatory, impertinent, slanderous, threatening, abusive, or disparaging comments.

The Mayor/Chairman may elect to defer public comment on a specific issue that appears on the regular agenda until that specific item is addressed.

The Mayor/Chairman may call for order when sidebar conversations occur in the audience. Those conversations are distracting from the Board addressing the topics at hand.

Members of the public who do not follow proper conduct after a warning in a public meeting may be barred from further participation at that meeting or removed from the Board Chambers pursuant to the Kiowa Municipal Code and Colorado Revised Statutes.

### **ACTION MAY BE TAKEN ON ANY AND ALL ITEMS LISTED ON THE AGENDA**

All visitors must contact the Town Clerk five (5) business days before a scheduled meeting to be placed on the agenda. If special accommodations are necessary per ADA, contact 303-621-2366 prior to the meeting.

## Application for a Special Events Permit

Liquor Permit Number (Do Not Fill Out)

In order to qualify for a Special Events Permit, You **Must Be a Qualifying Organization Per 44-5-102 C.R.S. and One of the Following (See back for details.)**

- Social       Athletic       Philanthropic Institution  
 Fraternal       Chartered Branch, Lodge or Chapter       Political Candidate  
 Patriotic       National Organization or Society       Municipality Owned Arts Facilities  
 Political       Religious Institution       Chamber of Commerce

**LIAB      Type of Special Event Applicant is Applying for:**

- 2110       Malt, Vinous And Spirituous Liquor      \$25.00 Per Day  
2170       Fermented Malt Beverage      \$10.00 Per Day

Name of Applicant Organization or Political Candidate

State Sales Tax Number (Required)

Mailing Address of Organization or Political Candidate

City

State

ZIP Code

Address of Place to Have Special Event

City

State

ZIP Code

Authorized Representative of Qualifying Organization or Political Candidate

Date of Birth (MM/DD/YY)

Phone Number

Authorized Representative's Mailing Address (if different than address provided in Question 2.)

City

State

ZIP Code

Event Manager

Colette Arnold

Date of Birth (MM/DD/YY)

12/26/2003

Phone Number

720-557-4432

Event Manager Home Address

29400 Private Road 47

City

Kiowa

State

CO

ZIP Code

80117

Email Address of Event Manager

Carnold@kiowaschool.org

1. Is the place to have the Special Event located on State-owned property?

Yes  No

2. Has Applicant Organization or Political Candidate been issued a Special Event Permit this Calendar Year?

No  Yes, How many days?

81 days

3. Is the premises for which your event is to be held currently licensed under the Colorado Liquor or Beer codes?

No  Yes, License Number

4. Does the Applicant Have Possession or Written Permission for the Use of The Premises to be Licensed?

Yes  No

5. For Chambers of Commerce - Each member who holds a retail establishment permit attests they are not exercising the privileges of the retail establishment permit for the duration of the SEP days.

Yes  No

6. For Chambers of Commerce - Please list all members participating in the SEP.

List Below the Exact Date(s) for Which Application is Being Made for Permit

Date		Date	
12/10/2025			

From:	To:	From:	To:
2pm	10pm		

Date		Date	

From:	To:	From:	To:

Date		Date	

From:	To:	From:	To:

Date		Date	

From:	To:	From:	To:

Date		Date	

From:	To:	From:	To:

Date		Date	

From:	To:	From:	To:

Date		Date	

From:	To:	From:	To:

Date		Date	

From:	To:	From:	To:

# Oath of Applicant

I declare under penalty of perjury in the second degree that I have read the foregoing application and all attachments thereto, and that all information therein is true, correct, and complete to the best of my knowledge.

Title

Owner

Signature

*[Handwritten Signature]*

Date (MM/DD/YY)

10/14/25

## Report and Approval of Local Licensing Authority (City or County)

The foregoing application has been examined and the premises, business conducted and character of the applicant is satisfactory, and we do report that such permit, if granted, will comply with the provisions of Title 44, Article 5, C.R.S., as amended.

**Therefore, this Application is Approved.**

Local Licensing Authority (City or County)

City  County

Telephone Number of City/County Clerk

Title

Signature

Date (MM/DD/YY)

**Do Not Write in this Space - For Department of Revenue Use Only**

## Liability Information

License Account Number

Liability Date

State

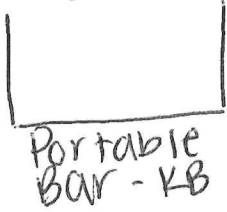
Total

-750 (999)

\$

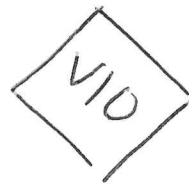
.00

Storage



Kitchen

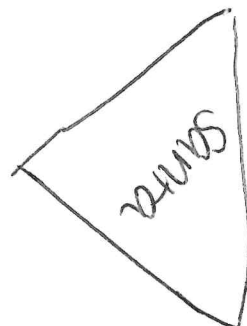
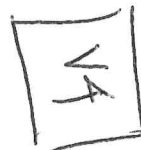
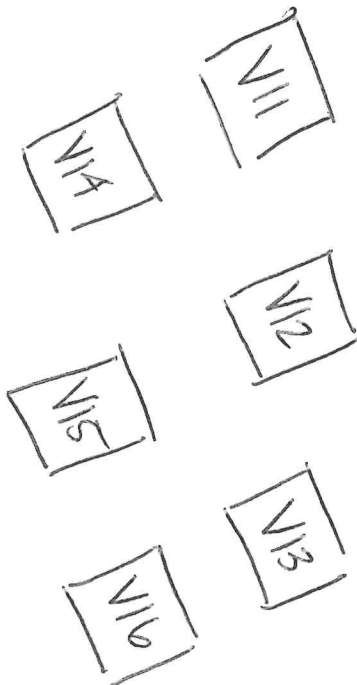
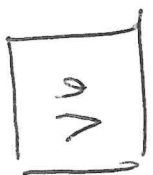
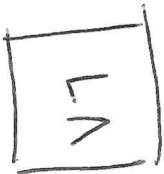
Bathrooms



Front door

Back door

Check in



Side door

Side door

Side door



Emily Basquez &lt;coachemily08@gmail.com&gt;

## Building rental

4 messages

**Colette Arnold** <carnold@kiowaschool.org>  
 To: Christine Swayne <Christine.Swayne@elbertcounty-co.gov>  
 Cc: "coachemily08@gmail.com" <coachemily08@gmail.com>

Wed, Sep 3, 2025 at 9:17 AM

Hi Christine I hope you are well!

I am interested in doing the market again for the cheer girls because last year was such a big hit. I am looking at doing it in the Exhibit building so we can serve food and make the event bigger. We are hoping to do November 29 or around there.

Thank you,

Colette Arnold

**Christine Swayne** <Christine.Swayne@elbertcounty-co.gov>  
 To: Colette Arnold <carnold@kiowaschool.org>  
 Cc: "coachemily08@gmail.com" <coachemily08@gmail.com>

Wed, Sep 3, 2025 at 1:42 PM

Hi Colette,

I have an event (Kiowa Christmas Event) booked November 28-29 in the AG so I'm guessing you don't want to compete with them that weekend. I have November 22<sup>nd</sup> or December 6<sup>th</sup> in the Exhibit available. I've attached the paperwork for you for when you're ready.

Let me know. 😊

Thanks - Chris

[Quoted text hidden]

 **2025 Fairgrounds Rental Agreement - All Forms.pdf**  
862K

**Colette Arnold** <carnold@kiowaschool.org>  
 To: Christine Swayne <Christine.Swayne@elbertcounty-co.gov>  
 Cc: "coachemily08@gmail.com" <coachemily08@gmail.com>

Wed, Sep 10, 2025 at 5:34 PM

**Is 12/6 still available? If so we will take it!**

[Quoted text hidden]

**Christine Swayne** <Christine.Swayne@elbertcounty-co.gov>  
 To: Colette Arnold <carnold@kiowaschool.org>  
 Cc: "coachemily08@gmail.com" <coachemily08@gmail.com>

Tue, Sep 16, 2025 at 2:37 PM

Done. 😊

[Quoted text hidden]

OFFICE OF THE SECRETARY OF STATE  
OF THE STATE OF COLORADO

**CERTIFICATE OF FACT OF GOOD STANDING**

I, Jena Griswold, as the Secretary of State of the State of Colorado, hereby certify that, according to the records of this office,

KBAR LLC

is a

Limited Liability Company

formed or registered on 07/29/2020 under the law of Colorado, has complied with all applicable requirements of this office, and is in good standing with this office. This entity has been assigned entity identification number 20201659618 .

This certificate reflects facts established or disclosed by documents delivered to this office on paper through 10/09/2025 that have been posted, and by documents delivered to this office electronically through 10/14/2025 @ 13:15:23 .

I have affixed hereto the Great Seal of the State of Colorado and duly generated, executed, and issued this official certificate at Denver, Colorado on 10/14/2025 @ 13:15:23 in accordance with applicable law. This certificate is assigned Confirmation Number 17782227 .



A handwritten signature in blue ink that reads "Jena Griswold".

Secretary of State of the State of Colorado

\*\*\*\*\*End of Certificate\*\*\*\*\*

*Notice: A certificate issued electronically from the Colorado Secretary of State's website is fully and immediately valid and effective. However, as an option, the issuance and validity of a certificate obtained electronically may be established by visiting the Validate a Certificate page of the Secretary of State's website, <https://www.coloradosos.gov/biz/CertificateSearchCriteria.do> entering the certificate's confirmation number displayed on the certificate, and following the instructions displayed. Confirming the issuance of a certificate is merely optional and is not necessary to the valid and effective issuance of a certificate. For more information, visit our website, <https://www.coloradosos.gov> click "Businesses, trademarks, trade names" and select "Frequently Asked Questions."*

**Town of Kiowa, Colorado  
2026 Proposed Budget**

**Budget Summary**

<b>Fund</b>	<b>2023 EOY Actuals</b>	<b>2024 Budget</b>	<b>2024 EOY Actuals</b>	<b>2025 Proposed Budget</b>	<b>2025 Proposed EOY Actuals</b>	<b>2026 Proposed Budget</b>
General Fund	\$ 1,016,469	\$ 979,061	\$ 1,155,660	\$ 1,650,584	\$ 1,003,469	\$ 855,641
Roads & Streets	\$ 539,437	\$ 743,476	\$ 938,696	\$ 1,682,067	\$ 1,835,754	\$ 2,091,474
Parks & Recreation	\$ 63,332	\$ 70,432	\$ 57,253	\$ 36,684	\$ 44,282	\$ 623,212
Main Street Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,750
<b>Total</b>	<b>\$ 1,619,238</b>	<b>\$ 1,792,969</b>	<b>\$ 2,151,609</b>	<b>\$ 3,369,335</b>	<b>\$ 2,883,505</b>	<b>\$ 3,617,077</b>

**Town of Kiowa, Colorado  
2026 Proposed Budget**

**General Fund Summary**

		2023 EOY Actuals	2024 Budget	2024 EOY Actuals	2025 Budget	2025 Proposed EOY Actuals	2026 Proposed Budget
	<b>Beginning Fund Balance</b>	\$ 1,012,581	\$ 1,016,436	\$ 979,061	\$ 1,155,660	\$ 1,650,584	\$ 1,003,469
<b>ACCOUNT NUMBER</b>	<b>REVENUE</b>						
	<b>TAXES</b>						
4060	Sales Tax	\$ 140,128	\$ 168,300	\$ 238,316	\$ 271,000	\$ 264,000	\$ 260,000
4051	Elbert County Property Tax	\$ 88,474	\$ 100,000	\$ 180,760	\$ 186,051	\$ 180,156	\$ 150,000
4015	Cigarette Tax	\$ 2,157	\$ 2,200	\$ 1,601	\$ 1,700	\$ 1,598	\$ 1,500
4203	Conservation Trust Fund	\$ 10,265	\$ 15,250	\$ 8,858	\$ 7,000	\$ 6,700	\$ 6,500
4062	Severance & Mineral Taxes	\$ 3,908	\$ 4,500	\$ 1,610	\$ 1,800	\$ 1,610	\$ 1,600
4063	Specific Ownership Tax	\$ 13,387	\$ 15,500	\$ 21,989	\$ 18,000	\$ 17,327	\$ 17,500
4065	Use Tax	\$ -	\$ -	\$ 13,755	\$ 18,000	\$ 14,200	\$ 14,500
4013	Highway Users Tax	\$ 22,686	\$ 30,000	\$ 28,227	\$ 28,500	\$ 24,000	\$ 24,000
4010	Road & Bridge Tax	\$ 33,938	\$ 35,000	\$ 62,348	\$ 54,600	\$ 68,050	\$ 68,000
4066	Other Taxes	\$ 2,569	\$ 2,600	\$ 2,266	\$ -	\$ -	\$ -
	<b>TOTAL TAXES</b>	\$ 317,512	\$ 373,350	\$ 559,730	\$ 586,651	\$ 577,641	\$ 543,600
	<b>INTERGOVERNMENTAL</b>						
4211	American Rescue Plan Act	\$ 95,639	\$ 95,639	\$ -	\$ -	\$ -	\$ -
8012	Other Intergovernmental Revenue	\$ 33,517	\$ 725	\$ -	\$ 725	\$ -	\$ 725
	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	\$ 129,156	\$ 96,364	\$ -	\$ 725	\$ -	\$ 725
	<b>LICENSES, FEES, AND CHARGES</b>						
4280	Franchise & Royalties	\$ 28,466	\$ 34,000	\$ 25,463	\$ 28,000	\$ 20,445	\$ 20,000
4252	Building Permits	\$ 26,631	\$ 20,000	\$ 17,552	\$ 22,000	\$ 16,500	\$ 20,000
2510	Impact Fees Collected	\$ -	\$ -	\$ 3,149	\$ -	\$ 6,271	\$ -
4259	CORA Request Fees	\$ -	\$ -	\$ 420	\$ 500	\$ -	\$ 100
4071	Court Fines	\$ -	\$ -	\$ 350	\$ 500	\$ 350	\$ 500
4250	Other Licenses, Fees, and Charges	\$ 1,960	\$ 2,000	\$ 1,994	\$ 2,500	\$ 4,100	\$ 2,500
	<b>TOTAL LICENSES, FEES, AND CHARGES</b>	\$ 57,057	\$ 56,000	\$ 48,928	\$ 53,500	\$ 47,666	\$ 43,100
	<b>GRANTS</b>						
4213	Colorado Statewide Internet Portal Authority (SIPA)	\$ 9,057	\$ -	\$ 5,000	\$ -	\$ -	\$ -
4214	EIAF 0234 - Comp Plan Update	\$ -	\$ -	\$ 20,625	\$ -	\$ -	\$ -
4215	EIAF 9734 - Stormwater Drainage & Sidewalks	\$ 4,375	\$ -	\$ 16,251	\$ 750,000	\$ 303,200	\$ 446,800
4216	CDOT Tap Grant - SH-86 Stormwater Drainage & Sidewalks	\$ -	\$ -	\$ -	\$ 500,000	\$ 243,300	\$ 256,700
4217	CDBGPF-25-527 Kiowa Park Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000
	<b>TOTAL GRANTS</b>	\$ 13,432	\$ -	\$ 41,876	\$ 1,250,000	\$ 546,500	\$ 1,303,500
	<b>OTHER</b>						
4400	Contract - KWWA Operating Agreement	\$ 60,000	\$ 66,000	\$ 49,500	\$ 60,500	\$ 78,920	\$ 84,630
8000	Investment Income	\$ 3,022	\$ 3,000	\$ 5,767	\$ 24,000	\$ 25,000	\$ 25,500
8010	Sale of Assets	\$ 24,975	\$ -	\$ 6,925	\$ -	\$ -	\$ -
4221	Town Event Sponsorships & Donations	\$ 40	\$ -	\$ 1,250	\$ 15,000	\$ 15,500	\$ 20,000
4222	Town Parks Improvement Sponsorships & Donations	\$ -	\$ -	\$ -	\$ -	\$ 3,220	\$ -
4412	Other Revenue	\$ 59,067	\$ -	\$ -	\$ -	\$ 1,285	\$ -
	<b>TOTAL OTHER REVENUE</b>	\$ 147,104	\$ 69,000	\$ 63,442	\$ 99,500	\$ 123,925	\$ 130,130
	<b>TOTAL REVENUE</b>	\$ 664,261	\$ 594,714	\$ 713,976	\$ 1,990,376	\$ 1,295,732	\$ 2,021,055
	<b>EXPENDITURES BY DEPARTMENT</b>						
	<b>GENERAL GOVERNMENT</b>						
6240	Board of Trustees	\$ 360	\$ 1,000	\$ 360	\$ 3,000	\$ 8,400	\$ 15,000

7031	Town Administration Salaries and Benefits	\$ 94,264	\$ 149,800	\$ 94,264	\$ 92,000	\$ 90,230	\$ 50,088
7070	Payroll Taxes (Employer)	\$ 10,490	\$ 12,000	\$ 10,490	\$ 12,000	\$ 12,615	\$ 9,563
6621	Audit	\$ 8,500	\$ 8,500	\$ 8,755	\$ 16,500	\$ 16,500	\$ 16,500
7091	Legal Services	\$ 61,377	\$ 30,000	\$ 61,377	\$ 45,000	\$ 24,750	\$ 65,000
7016	Community Engagement	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 660	\$ 6,000
6600	Contracted Services - Information Technology	\$ 6,540	\$ 7,500	\$ 6,540	\$ 11,000	\$ 11,565	\$ 15,000
6403	Contracted Services - Event Planner	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 2,500
7090	Contracted Services - Other	\$ 7,600	\$ 7,600	\$ 7,600	\$ 12,000	\$ 10,000	\$ 12,000
6850	Computer Supplies & Software	\$ -	\$ -	\$ 1,617	\$ 20,000	\$ 8,000	\$ 20,000
6800	Contributions and Sponsorships	\$ 5,500	\$ 6,000	\$ 4,400	\$ 6,500	\$ 10,635	\$ 15,000
6600	Economic Development - Main Street Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
6510	County Treasurer and Other Fees	\$ 1,776	\$ 2,000	\$ 1,776	\$ 4,000	\$ 3,844	\$ 4,000
6200	Elections and Publications	\$ 125	\$ 300	\$ 125	\$ 700	\$ 640	\$ 750
6713	General Office and Administration	\$ 15,520	\$ 17,000	\$ 15,520	\$ 15,000	\$ 2,900	\$ 15,000
6290	Insurance - Property & Casualty	\$ 15,493	\$ 23,500	\$ 15,493	\$ 25,000	\$ 22,300	\$ 20,775
6300	Insurance - Workers Compensation	\$ 2,787	\$ 3,000	\$ 2,787	\$ 3,000	\$ (325)	\$ 5,500
6630	Repair and Maintenance - Town Hall	\$ 50,000	\$ 1,200	\$ (9,067)	\$ 20,000	\$ 1,045	\$ 20,000
6290	Professional Development	\$ 740	\$ 3,500	\$ 740	\$ 4,000	\$ 3,525	\$ 5,500
6330	Advertising & Public Notices	\$ 2,967	\$ -	\$ 2,967	\$ 3,000	\$ 2,290	\$ 5,000
6630	Dues & Subscriptions	\$ 4,200	\$ 9,500	\$ 4,200	\$ 8,000	\$ 6,320	\$ 8,000
6900	Utilities	\$ 23,520	\$ 18,500	\$ 23,520	\$ 20,000	\$ 10,000	\$ 15,000
6330	Town Events	\$ 6,666	\$ 8,000	\$ 6,666	\$ 15,000	\$ 24,613	\$ 40,000
6281	Team Building	\$ -	\$ -	\$ -	\$ 2,500	\$ 1,300	\$ 2,500
6970	Alarm Monitoring	\$ -	\$ -	\$ 526	\$ -	\$ 2,695	\$ 600
7500	Other	\$ 3,000	\$ 5,000	\$ 383	\$ 5,000	\$ 100	\$ 35,000
	<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 327,425</b>	<b>\$ 319,900</b>	<b>\$ 267,039</b>	<b>\$ 349,200</b>	<b>\$ 276,102</b>	<b>\$ 434,276</b>
	<b>PUBLIC SAFETY</b>						
7070	Contracted - Elbert County Sheriff's Office	\$ 61,000	\$ 61,000	\$ 61,000	\$ 61,000	\$ 61,000	\$ 61,000
7091	Contracted - Code Enforcement	\$ 14,389	\$ 15,000	\$ 14,389	\$ 15,000	\$ 16,188	\$ 15,000
7094	Professional Service - Security	\$ -	\$ -	\$ -	\$ 2,000	\$ 480	\$ 2,000
7015	Professional Service - Process Service	\$ -	\$ -	\$ -	\$ -	\$ 76	\$ 150
	<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 75,389</b>	<b>\$ 76,000</b>	<b>\$ 75,389</b>	<b>\$ 78,000</b>	<b>\$ 77,744</b>	<b>\$ 78,150</b>
	<b>JUDICIAL</b>						
7016	Municipal Court - Contracted	\$ -	\$ 8,000	\$ -	\$ 18,360	\$ 13,650	\$ 20,000
	<b>TOTAL JUDICIAL</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ -</b>	<b>\$ 18,360</b>	<b>\$ 13,650</b>	<b>\$ 20,000</b>
	<b>STREET MAINTENANCE</b>						
6030/6040	Salaries & Benefits	\$ 16,875	\$ 16,800	\$ 36,884	\$ 26,780	\$ 36,884	\$ 26,780
6400	Contracted Services	\$ -	\$ -	\$ 12,000	\$ 30,000	\$ 12,000	\$ 10,000
6760	Equipment purchase/lease	\$ -	\$ 55,000	\$ 15,500	\$ 35,000	\$ 25,000	\$ 35,000
6824	Supplies & Materials	\$ 7,247	\$ 6,500	\$ 3,151	\$ 7,500	\$ 3,151	\$ 7,500
6906	Lights & Signals	\$ 10,735	\$ 12,000	\$ 11,500	\$ 12,000	\$ 12,472	\$ 13,000
7040	Consulting Services - Kimley-Horn	\$ -	\$ -	\$ 61,653	\$ 750,000	\$ 679,115	\$ 625,000
7400	Maintenance and Repairs	\$ 24,698	\$ 19,000	\$ 5,500	\$ 21,800	\$ 5,500	\$ 100,000
7401	Signs	\$ 2,056	\$ 2,500	\$ 1,822	\$ 3,000	\$ 1,822	\$ 3,000
7200	Vehicle Expenses	\$ 1,951	\$ 3,500	\$ 1,200	\$ 3,000	\$ 602	\$ 5,000
7401	Streets - Other	\$ -	\$ 1,500	\$ 4,333	\$ 1,500	\$ -	\$ 1,500
	<b>TOTAL STREET MAINTENANCE</b>	<b>\$ 63,562</b>	<b>\$ 116,800</b>	<b>\$ 153,543</b>	<b>\$ 890,580</b>	<b>\$ 776,546</b>	<b>\$ 826,780</b>
	<b>PARKS &amp; RECREATION</b>						
6030/6040	Salaries & Benefits	\$ 25,000	\$ 21,650	\$ 27,410	\$ 46,519	\$ 27,410	\$ 46,520
7090	Professional Services - Fischer Project Management	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
7200	General Office and Administration	\$ 1,500	\$ 1,500	\$ 115	\$ 1,500	\$ 115	\$ 1,500
6761	Parks Lease and Rentals (Port-A-Potties)	\$ 10,062	\$ 11,000	\$ 8,670	\$ 11,000	\$ 9,500	\$ 11,000
6714	Maintenance and Repairs	\$ 1,312	\$ 1,700	\$ 10,720	\$ 3,000	\$ 3,775	\$ 3,000

7200	Vehicle Expenses	\$ -	\$ -	\$ 1,100	\$ 1,750	\$ 602	\$ 1,750
6823	Specific Use Supplies	\$ 229	\$ 3,000	\$ 200	\$ 3,000	\$ 500	\$ 3,000
7500	Other	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
	<b>TOTAL PARKS &amp; RECREATION</b>	<b>\$ 38,103</b>	<b>\$ 43,850</b>	<b>\$ 58,215</b>	<b>\$ 81,769</b>	<b>\$ 51,902</b>	<b>\$ 81,770</b>
	<b>COMMUNITY DEVELOPMENT</b>						
6040	Salaries and Benefits	\$ -	\$ 25,013	\$ 47,598	\$ 45,643	\$ 47,598	\$ 25,307
7080	Contracted - Grant Writer	\$ 680	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 1,500
7041	Contracted - Building Department	\$ 17,897	\$ 18,500	\$ 16,823	\$ 18,500	\$ 16,823	\$ 18,500
7042/7043	Contracted - Engineering	\$ 176	\$ 10,000	\$ 4,562	\$ 5,000	\$ 680,000	\$ 700,000
6240	Administrative Grant - EIAF 0234	\$ -	\$ 19,500	\$ 29,150			
6240	Boards and Commissions	\$ 3,048	\$ 300	\$ 100	\$ 500	\$ 100	\$ 100
6800	General Office Expenses	\$ 2,300	\$ 2,500	\$ 145	\$ 500	\$ 100	\$ 100
6300	Advertising & Public Notices	\$ 200	\$ 300	\$ 2,282	\$ 2,400	\$ 2,282	\$ 2,400
	<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>\$ 24,301</b>	<b>\$ 81,113</b>	<b>\$ 100,660</b>	<b>\$ 77,543</b>	<b>\$ 746,903</b>	<b>\$ 747,907</b>
	<b>MAIN STREETS</b>						
6820	General Office Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250
6825	Specific Use Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
6622	Community Engagement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
6772	Main Street Sponsored Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
	<b>TOTAL MAIN STREETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,250</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 528,780</b>	<b>\$ 645,663</b>	<b>\$ 654,846</b>	<b>\$ 1,495,452</b>	<b>\$ 1,942,847</b>	<b>\$ 2,168,883</b>
	<b>AUDIT ADJUSTMENTS - EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 117,469</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,012,581</b>	<b>\$ 1,016,469</b>	<b>\$ 979,061</b>	<b>\$ 1,155,660</b>	<b>\$ 1,650,584</b>	<b>\$ 1,003,469</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ 1,016,469</b>	<b>\$ 979,061</b>	<b>\$ 1,155,660</b>	<b>\$ 1,650,584</b>	<b>\$ 1,003,469</b>	<b>\$ 855,641</b>
	<b>LESS CLASSIFIED FUND BALANCE</b>	<b>\$ 956,436</b>	<b>\$ 919,061</b>	<b>\$ 1,095,660</b>	<b>\$ 1,197,607</b>	<b>\$ 812,191</b>	<b>\$ 695,241</b>
	ARPA Reserve	\$ -	\$ 0	\$ -	\$ 191,278	\$ 191,278	\$ -
	Restricted - Assigned	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 150,000
	Restricted Liability Reserve	\$ 10,000	\$ 10,000	\$ 10,000	\$ 373,000	\$ -	\$ 150,000
	Emergency Reserve (TABOR)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 79,977	\$ -	\$ 10,400
	<b>TOTAL CLASSIFIED FUND BALANCE</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 452,977</b>	<b>\$ 191,278</b>	<b>\$ 160,400</b>

**Town of Kiowa, Colorado**  
**2026 Proposed Budget**

Fund: Roads & Streets							
		2023 EOY Actuals	2024 Budget	2024 EOY Actuals	2025 Budget	2025 Proposed EOY Actuals	2026 Proposed Budget
	<b>Beginning Fund Balance</b>	\$ 461,810	\$ 539,437	\$ 743,476	\$ 938,696	\$ 1,682,067	\$ 1,835,754
<b>ACCOUNT NUMBER</b>	<b>REVENUE</b>						
	<u>TAXES</u>						
	4060 Sales Tax (25%)	\$ 58,387	\$ 60,200	\$ 66,000	\$ -	\$ -	\$ -
	4060 Sales Tax (30%)	\$ -	\$ -	\$ -	\$ 81,300	\$ 80,000	\$ 80,000
	4051 Elbert County Property Tax	\$ 22,184	\$ 100,000	\$ 180,700	\$ 186,051	\$ 180,156	\$ 175,000
	4065 Use Tax	\$ -	\$ -	\$ 14,200	\$ 15,500	\$ 14,200	\$ 14,500
	8010 Sales of Assets	\$ 24,975	\$ -	\$ 925	\$ -	\$ -	\$ -
	<b>TOTAL TAXES</b>	<b>\$ 105,546</b>	<b>\$ 160,200</b>	<b>\$ 261,825</b>	<b>\$ 282,851</b>	<b>\$ 274,356</b>	<b>\$ 269,500</b>
	<u>INTERGOVERNMENTAL</u>						
	4013 Highway Users Tax	\$ 22,686	\$ 30,000	\$ 27,000	\$ 28,500	\$ 24,000	\$ 24,000
	4063 Specific Ownership Tax (SOT)	\$ 13,387	\$ -	\$ 19,553	\$ 18,000	\$ 17,327	\$ 17,500
	4010 Road & Bridge Tax	\$ 33,938	\$ 35,000	\$ 40,385	\$ 54,600	\$ 68,050	\$ 68,000
	4063 American Rescue Plan Act	\$ 95,639	\$ 95,639	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 165,650</b>	<b>\$ 160,639</b>	<b>\$ 86,938</b>	<b>\$ 101,100</b>	<b>\$ 109,377</b>	<b>\$ 109,500</b>
	<u>GRANTS</u>						
	4215 DOLA Grant - EIAF 9734 - Drainage & Sidewalks	\$ -	\$ -	\$ -	\$ 750,000	\$ 303,200	\$ 446,800
	4216 CDOT TAP Grant - Drainage & Sidewalks	\$ -	\$ -	\$ -	\$ 500,000	\$ 243,300	\$ 256,700
	<b>TOTAL GRANTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,250,000</b>	<b>\$ 546,500</b>	<b>\$ 703,500</b>
	<b>TOTAL REVENUE</b>	<b>\$ 271,196</b>	<b>\$ 320,839</b>	<b>\$ 348,763</b>	<b>\$ 1,633,951</b>	<b>\$ 930,233</b>	<b>\$ 1,082,500</b>
	<u>EXPENDITURES</u>						
	6030/6040 Salaries & Benefits	\$ 16,875	\$ 16,800	\$ 36,884	\$ 26,780	\$ 36,884	\$ 26,780
	6400 Contracted Services	\$ -	\$ -	\$ 12,000	\$ 30,000	\$ 12,000	\$ 10,000
	6760 Equipment purchase/lease	\$ -	\$ 55,000	\$ 15,500	\$ 35,000	\$ 25,000	\$ 35,000
	6824 Supplies & Materials	\$ 7,247	\$ 6,500	\$ 3,151	\$ 7,500	\$ 3,151	\$ 7,500
	6906 Lights & Signals	\$ 10,735	\$ 12,000	\$ 11,500	\$ 12,000	\$ 12,472	\$ 13,000
	7042/7043 Consulting Services - Engineering	\$ -	\$ -	\$ 61,653	\$ 750,000	\$ 679,115	\$ 625,000
	7400 Maintenance and Repairs	\$ 24,698	\$ 19,000	\$ 5,500	\$ 21,800	\$ 5,500	\$ 100,000
	7401 Signs	\$ 2,056	\$ 2,500	\$ 1,822	\$ 3,000	\$ 1,822	\$ 3,000
	7200 Vehicle Expenses	\$ 1,951	\$ 3,500	\$ 1,200	\$ 3,000	\$ 602	\$ 5,000
	7401 Streets - Other	\$ -	\$ 1,500	\$ 4,333	\$ 1,500	\$ -	\$ 1,500
	<b>TOTAL STREET MAINTENANCE</b>	<b>\$ 63,562</b>	<b>\$ 116,800</b>	<b>\$ 153,543</b>	<b>\$ 890,580</b>	<b>\$ 776,546</b>	<b>\$ 826,780</b>
	<b>BEGINNING FUND BALANCE</b>	<b>\$ 461,810</b>	<b>\$ 539,437</b>	<b>\$ 743,476</b>	<b>\$ 938,696</b>	<b>\$ 1,682,067</b>	<b>\$ 1,835,754</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ 539,437</b>	<b>\$ 743,476</b>	<b>\$ 938,696</b>	<b>\$ 1,682,067</b>	<b>\$ 1,835,754</b>	<b>\$ 2,091,474</b>

**Town of Kiowa, Colorado  
2026 Proposed Budget**

<b>Fund: COMMUNITY DEVELOPMENT FUND</b>						
		<b>2024 Budget</b>	<b>2024 EOY Actuals</b>	<b>2025 Budget</b>	<b>2025 Proposed EOY Actuals</b>	<b>2026 Proposed Budget</b>
<b>ACCOUNT NUMBER</b>	<b>REVENUE</b>					
4252	Building Permits & Plan Review	\$ 20,000	\$ 16,500	\$ 22,000	\$ 29,040	\$ 20,000
	<b>GRANTS</b>					
4216	EIAF 0234 - Comp Plan Update	\$ -	\$ 20,625	\$ -	\$ -	\$ -
	<b>TOTAL REVENUE</b>	<b>\$ 20,000</b>	<b>\$ 37,125</b>	<b>\$ 22,000</b>	<b>\$ 29,040</b>	<b>\$ 20,000</b>
	<b>EXPENDITURES</b>					
6040	Salaries and Benefits	\$ 25,013	\$ 47,598	\$ 45,643	\$ 47,598	\$ 25,307
7080	Contracted - Grant Writer	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 1,500
7041	Contracted - Building Department	\$ 18,500	\$ 16,823	\$ 18,500	\$ 16,823	\$ 18,500
7042/7043	Contracted - Engineering	\$ 10,000	\$ 4,562	\$ 5,000	\$ 680,000	\$ 700,000
4214	Administrative Grant - EIAF 0234	\$ 19,500	\$ 29,150	\$ -	\$ -	\$ -
6240	Boards & Commissions	\$ 300	\$ 100	\$ 500	\$ 100	\$ 100
6800	General Office & Administration	\$ 2,500	\$ 145	\$ 500	\$ 100	\$ 100
6300	Advertising & Public Notices	\$ 300	\$ 2,282	\$ 2,400	\$ 2,282	\$ 2,400
	<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>\$ 81,113</b>	<b>\$ 100,660</b>	<b>\$ 77,543</b>	<b>\$ 746,903</b>	<b>\$ 747,907</b>

**Town of Kiowa, Colorado  
2026 Proposed Budget**

<b>Fund: MAIN STREET FUND</b>		<b>2026 Proposed Budget</b>
<b>Beginning Fund Balance</b>		<b>\$ -</b>
<b>ACCOUNT NUMBER</b>	<b>REVENUE</b>	
4231	Startup Funding - Town Contribution	\$ 30,000
4224	Fundraising Events & Sponsorships	\$ 5,000
	<b>TOTAL REVENUE</b>	<b>\$ 35,000</b>
	<b>EXPENDITURES</b>	
6820	General Office Expenses	\$ 250
6825	Specific Use Supplies	\$ 1,500
6622	Community Engagement	\$ 1,500
6772	Main Street Sponsored Events	\$ 5,000
	<b>TOTAL EXPENDITURES</b>	<b>\$ 8,250</b>
	<b>BEGINNING FUND BALANCE</b>	<b>\$ -</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ 26,750</b>

2025 KIOWA BUDGET PERSONNEL COST ALLOCATION PERCENTAGES								2024 Est Total Compensation	2025 Est Total Compensation	2026 Proposed Compensation
Position	BOT	Admin	Comm Dev	Parks Rec	Streets	KWWA	TOTAL			
BOT	100%						100%	\$ -	\$ 9,600	\$ -
Town Clerk		10%	30%	10%	10%	40%	100%	\$ 46,453	\$ 55,000	\$ 56,650
Public Works/Maintenance Employee 1				45%	45%	10%	100%	\$ 14,862	\$ 18,300	\$ 18,849
Public Works/Maintenance Employee 2				45%	45%	10%	100%	\$ 12,329	\$ 16,640	\$ 48,000
Administrator	20%	50%	5%	5%	5%	15%	100%	\$ 56,032	\$ 70,000	\$ 72,100
								\$ 129,676	\$ 169,540	\$ 195,599

2026 KIOWA BUDGET PERSONNEL COST ALLOCATION PERCENTAGES							
Position	BOT	Admin	Comm Dev	Parks Rec	Streets	KWWA	TOTAL
BOT	100%						100%
Town Clerk		10%	30%	10%	10%	40%	100%
Public Works/Maintenance Employee 1				45%	45%	10%	100%
Public Works/Maintenance Employee 2				45%	45%	10%	100%
Administrator	20%	50%	5%	5%	5%	15%	100%

2026 BUDGET WAGE/SALARY COST ALLOCATIONS							
Employee	BOT	Admin	Comm Dev	Parks Rec	Streets	KWWA	TOTAL Wages
BOT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town Clerk	\$ -	\$ 5,665	\$ 16,995	\$ 5,665	\$ 5,665	\$ 22,660	\$ 56,650
Public Works/Maintenance Employee 1	\$ -	\$ -	\$ -	\$ 8,482	\$ 8,482	\$ 1,885	\$ 18,849
Public Works/Maintenance Employee 2	\$ -	\$ -	\$ -	\$ 21,600	\$ 21,600	\$ 4,800	\$ 48,000
Administrator	\$ 14,420	\$ 36,050	\$ 3,605	\$ 3,605	\$ 3,605	\$ 10,815	\$ 72,100
<b>TOTAL</b>	<b>\$ 14,420</b>	<b>\$ 41,715</b>	<b>\$ 20,600</b>	<b>\$ 39,352</b>	<b>\$ 39,352</b>	<b>\$ 40,160</b>	<b>\$ 195,599</b>

2026 EOY HEALTH INSURANCE BENEFIT COST ALLOCATIONS						
Employee	Health Insurance	SSN Contribution (6.2%)	Medicare (1.45%)	Dental/Vision	STD/LTD, Basic Life & AD&D	TOTALS
Town Clerk	\$ 6,744	\$ 3,410	\$ 798	\$ 546	\$ 1,500	\$ 12,998
Public Works/Maintenance Employee 1	-	\$ 1,135	\$ 265	-	-	\$ 1,400
Public Works/Maintenance Employee 2	\$ 6,744	\$ 1,035	\$ 242	\$ 546	\$ 1,500	\$ 10,067
Administrator	\$ 6,744	\$ 4,340	\$ 1,015	\$ 546	\$ 1,500	\$ 14,145
<b>TOTAL Town Contributio</b>	<b>\$ 20,232</b>	<b>\$ 9,920</b>	<b>\$ 2,320</b>	<b>\$ 1,638</b>	<b>\$ 4,500</b>	<b>\$ 38,610</b>

**RESOLUTION NO. 13, SERIES 2025**

**TOWN OF KIOWA, COLORADO**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE TOWN OF KIOWA, COLORADO, ADOPTING AND APPROVING THE TOWN'S 2026 BUDGET, LEVYING GENERAL PROPERTY TAXES FOR YEAR 2026, AUTHORIZING THE CERTIFICATION OF THE TOWN'S PROPERTY TAX MILL LEVY, AND APPROPRIATING FUNDS FOR THE TOWN'S 2026 FISCAL YEAR**

**WHEREAS**, on October 14, 2025, during the Board of Trustee's regular meeting, the Town Administrator of the Town of Kiowa ("Town") presented a proposed budget for the Town's 2026 fiscal year ("Proposed Budget") to the Board of Trustees of the Town ("Board") for review in accordance with Section 8.02 in the Town's Home Rule Charter ("Charter"); and

**WHEREAS**, the Board held a public hearing on the Proposed Budget on November 12, 2025 ("Public Hearing"), during a duly noticed special meeting of the Board; and

**WHEREAS**, notice of the time and place of the Public Hearing was published at least once seven (7) days prior to the Public Hearing, and copies of the Proposed Budget were made available to the public through the Town Clerk's office, in accordance with Section 8.03 of the Charter; and

**WHEREAS**, the Proposed Budget meets the requirements of Section 8.04 of the Charter, including, without limitation, providing a complete financial plan of all Town funds and activities for the Town's 2026 fiscal year; and

**WHEREAS**, the Board may adopt the Town's 2026 fiscal year budget and make appropriations by resolution of the Board, per Section 8.05 of the Charter; and

**WHEREAS**, the Board desires to approve and adopt the Proposed Budget, attached to this Resolution as **Exhibit 1**, as the Town's 2026 Budget; and

**WHEREAS**, the amount of money necessary to balance the budget for the general operating purposes from property tax revenue is set forth in the Proposed Budget; and

**WHEREAS**, the 2025 preliminary assessed valuation for the Town of Kiowa as certified by the Elbert County Assessor on or about August 25, 2025, is \$13,346,238; and

**WHEREAS**, the Board desires to certify an ad valorem property tax mill levy in the amount of 13.107 mills on all taxable property within the Town to the County Commissioners of Elbert County, Colorado, for the purpose of meeting the Town's general operating expenses;

**WHEREAS**, the Board desires to make appropriations for the expenditure amounts specified in the Proposed Budget for the 2026 fiscal year from the revenue sources and available reserves in an amount equal to the proposed expenditures and transfers in the Proposed Budget.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF KIOWA, COLORADO:**

1. The foregoing recitals are adopted by the Board of Trustees as its findings and determinations and are incorporated herein for all purposes.

2. **2026 Budget.** The Proposed Budget, attached hereto as **Exhibit 1**, is hereby approved and adopted by the Board of Trustees as the Town’s budget for fiscal year 2026 (the “**2026 Budget**”), and a copy of the 2026 Budget shall be made available to the public in the office of the Town Clerk. The Town Administrator is authorized and directed to submit the Town’s 2026 Budget to the Division of Local Government in the Colorado Department of Local Affairs on or before January 30, 2026, pursuant to and in accordance with C.R.S. § 29-1-113.

3. **Certification of Mills.** The Town’s 2025 property tax mill levy (for collection in 2026) is 13.107 mills or as modified as authorized herein. The Town Administrator and Town Clerk are authorized and directed to certify the Town’s general purpose mill levy to the Board of County Commissioners (“BOCC”) of Elbert County, Colorado, on or before December 15, 2025, to be levied against all taxable property within the Town of Kiowa for taxes to be collected in 2026 for the valuation year 2025. The Town Administrator and Town Clerk are authorized and directed to modify the amount of mills to be certified to the BOCC to maintain a property tax revenue in the 2026 Budget if the Elbert County Assessor amends the preliminary assessed valuation for the Town of Kiowa as certified by the Elbert County Assessor on or about August 25, 2025.

4. **Appropriation.** From the monies obtained from all sources of revenue and available reserves of the Town of Kiowa, Colorado, during the year beginning January 1, 2026, and ending December 31, 2026, there is hereby appropriated the sums for the expenditures as set forth in the 2026 Budget.

5. **Effective Date.** This Resolution shall take effect upon its approval by the Board of Trustees.

**ADOPTED THIS 12<sup>TH</sup> DAY OF NOVEMBER 2025.**

**TOWN OF KIOWA, COLORADO**

\_\_\_\_\_  
Theresa Howard, Mayor

Attest:

\_\_\_\_\_  
Sasha Davidson, Town Clerk

**EXHIBIT 1**

**TOWN OF KIOWA 2026 BUDGET  
AND  
BUDGET MESSAGE**

*{See attached.}*



**TOWN OF KIOWA**  
 PO Box 237  
 404 Comanche Street  
 Kiowa, CO 80117  
 Phone: 303-621-2366  
 Fax: 303-621-2595

**To:** The Honorable Mayor and Members of the Kiowa Town Board

**From:** Kimberly Boyd, Town Administrator

**Date:** November 2025

**Subject:** *Proposed 2026 General Fund Budget Summary and Overview*

I am pleased to present the Proposed 2026 General Fund Budget for the Town of Kiowa. This budget reflects our continued commitment to fiscal responsibility, community investment, and sustainable growth. It balances fiscal prudence with strategic investments that sustain essential services, strengthen community engagement, and prepare Kiowa for future opportunities.

Over the past two years, the Town has made consistent financial progress through disciplined management, efficient use of grant funding, and strong partnerships with local and state agencies. The 2026 budget builds on that success by diversifying revenues, enhancing community programs, and prioritizing infrastructure that improves the quality of life for our residents.

**General Fund Overview (2024–2026)**

<b>Year</b>	<b>Budget Amount</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b>2024 (Adopted)</b>	\$923,699	–	–
<b>2025 (Projected Actuals)</b>	\$1,295,732	+\$372,033	+40.28%
<b>2026 (Proposed)</b>	\$2,021,055	+\$725,323	+56.01%

This continued growth reflects the Town’s strong performance in securing grants, maintaining consistent local revenues, and reinvesting in priorities that position Kiowa for long-term stability and success.

## **Projected End-of-Year 2025 General Fund Revenue – \$1,295,732**

- **Grants:** \$546,500 (42.17%)
- **Sales Tax:** \$264,000 (20.37%)
- **Property Tax:** \$180,156 (13.91%)
- **Use Tax:** \$14,200 (1.10%)
- **Other Revenue:** \$123,925 (9.56%)
- **Road & Streets Tax:** \$92,050 (7.11%)
- **Franchise & Royalties:** \$20,445 (1.58%)
- **KWWA Operating Agreement:** \$78,920 (6.09%)

The 2025 fiscal year demonstrates continued stability across all major categories, with strong local collections complemented by successful grant performance and intergovernmental partnerships.

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## **Proposed 2026 General Fund Revenue – \$2,021,055**

- **Grants:** \$1,303,500 (64.50%)
- **Sales Tax:** \$260,000 (12.86%)
- **Property Tax:** \$174,000 (8.61%)
- **Use Tax:** \$14,500 (0.72%)
- **Road & Streets Tax:** \$105,825 (5.24%)
- **Franchise & Royalties:** \$20,000 (0.99%)
- **KWWA Operating Agreement:** \$84,630 (4.19%)
- **Other Diversified Sources:** Remaining combined 2.89%

The 2026 proposed revenues represent a healthy and balanced mix of local and external funding sources, maintaining fiscal strength while advancing key community projects.

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## **Creation of the Main Street Fund**

As part of the 2026 proposed budget, I am recommending the creation of a dedicated Main Street Fund to support the revitalization and enhancement of Kiowa’s downtown core. This fund will:

- Foster local business development and beautification initiatives;
- Support downtown events and community engagement activities; and
- Leverage potential grants and partnerships to maximize long-term impact.

To initiate this effort, I respectfully request the Board’s approval of a \$30,000 contribution from the General Fund as start-up capital for the Main Street Fund. This initial investment will provide

the foundation necessary to launch the program in the absence of state funding—which has been proposed for reduction as part of the State’s 2026 budget—and to attract matching funds that demonstrate the Town’s commitment to economic vitality and community pride.

This fund will serve as a cornerstone for downtown revitalization and economic development, helping Kiowa continue to grow while preserving its small-town charm.

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## **Proposed Adjustments to 2026 Budgeted Amounts**

To strengthen the Town’s fiscal position and maintain community momentum, I am recommending the following targeted adjustments within the 2026 Proposed Budget:

- Roads and Streets (Line 7400 – Maintenance and Repairs): Increase to \$100,000 to provide matching funds for future capital improvement and infrastructure grant opportunities.
- Contributions and Sponsorships (Line 6800): Set at \$15,000 to offset potential reductions in state funding to service programs and maintain vital community partnerships.
- Town Events (Line 6330): Increase to \$40,000 to support the Town of Kiowa’s 150–250 Year Celebration in 2026, ensuring continued community engagement and civic pride.

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## **Celebrating 2025 Successes**

This year marked one of Kiowa’s most successful and productive years in recent memory. We proudly brought fireworks back to Kiowa as the kickoff to the Elbert County Fair, and the Annual Fall Fest drew more than 600 participants, reflecting the growing energy and engagement of our residents. The event also generated record donations for the Kiowa Food Bank, helping families across our community.

Community sponsorships and donations reached an all-time high of \$15,500, underscoring the enthusiasm and investment of our local businesses and partners.

Our successes extended far beyond events. CDOT listened to our community and committed to fully funding the \$13 million replacement of Kiowa’s historic bridge. This long-overdue infrastructure project will ensure safety and preserve a vital transportation link. We also end 2025 at 90% design completion on the SH-86 Drainage and Sidewalk Project, with CDOT committing additional funds into 2026 to carry the project through to construction — despite ongoing financial pressures at the state and federal level. Their continued partnership ensures that this important project maintains its momentum and reaches the “shovel in the ground” phase.

In addition, Kiowa was awarded \$600,000 in grant funding to construct permanent restroom facilities in both Town parks, a long-awaited improvement that will eliminate the costly and inefficient need for portable restroom rentals.

Each of these accomplishments represents significant progress toward our shared goal of strengthening Kiowa's infrastructure, community amenities, and long-term sustainability.

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## **Conclusion**

The 2026 Proposed General Fund Budget continues Kiowa's record of responsible fiscal management while investing in projects that reflect the Town's priorities and values. The creation of the Main Street Fund, the enhancement of our community events, and the infrastructure milestones achieved this year collectively demonstrate a Town moving confidently toward the future.

I respectfully request the Board's review and approval of the 2026 General Fund Budget, including:

- The \$30,000 allocation to establish the Main Street Fund;
- The increase to \$100,000 in Line 7400 (Roads and Streets Maintenance and Repairs);
- The \$15,000 allocation in Line 6800 (Contributions and Sponsorships); and
- The increase to \$40,000 on Line 6330 (Town Events).

Thank you for your continued leadership and partnership in building a stronger, more vibrant, and forward-looking future for the Town of Kiowa.

Respectfully submitted,

*Kimberly Boyd*  
Kimberly Boyd, MPA  
Town Administrator

**Town of Kiowa, Colorado  
2026 Proposed Budget**

**Budget Summary**

<b>Fund</b>	<b>2023 EOY Actuals</b>	<b>2024 Budget</b>	<b>2024 EOY Actuals</b>	<b>2025 Proposed Budget</b>	<b>2025 Proposed EOY Actuals</b>	<b>2026 Proposed Budget</b>
General Fund	\$ 1,016,469	\$ 979,061	\$ 1,155,660	\$ 1,650,584	\$ 1,003,469	\$ 855,641
Roads & Streets	\$ 539,437	\$ 743,476	\$ 938,696	\$ 1,682,067	\$ 1,835,754	\$ 2,091,474
Parks & Recreation	\$ 63,332	\$ 70,432	\$ 57,253	\$ 36,684	\$ 44,282	\$ 623,212
Main Street Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,750
<b>Total</b>	<b>\$ 1,619,238</b>	<b>\$ 1,792,969</b>	<b>\$ 2,151,609</b>	<b>\$ 3,369,335</b>	<b>\$ 2,883,505</b>	<b>\$ 3,617,077</b>

**Town of Kiowa, Colorado  
2026 Proposed Budget**

**General Fund Summary**

		2023 EOY Actuals	2024 Budget	2024 EOY Actuals	2025 Budget	2025 Proposed EOY Actuals	2026 Proposed Budget
	<b>Beginning Fund Balance</b>	\$ 1,012,581	\$ 1,016,436	\$ 979,061	\$ 1,155,660	\$ 1,650,584	\$ 1,003,469
<b>ACCOUNT NUMBER</b>	<b>REVENUE</b>						
	<b>TAXES</b>						
4060	Sales Tax	\$ 140,128	\$ 168,300	\$ 238,316	\$ 271,000	\$ 264,000	\$ 260,000
4051	Elbert County Property Tax	\$ 88,474	\$ 100,000	\$ 180,760	\$ 186,051	\$ 180,156	\$ 150,000
4015	Cigarette Tax	\$ 2,157	\$ 2,200	\$ 1,601	\$ 1,700	\$ 1,598	\$ 1,500
4203	Conservation Trust Fund	\$ 10,265	\$ 15,250	\$ 8,858	\$ 7,000	\$ 6,700	\$ 6,500
4062	Severance & Mineral Taxes	\$ 3,908	\$ 4,500	\$ 1,610	\$ 1,800	\$ 1,610	\$ 1,600
4063	Specific Ownership Tax	\$ 13,387	\$ 15,500	\$ 21,989	\$ 18,000	\$ 17,327	\$ 17,500
4065	Use Tax	\$ -	\$ -	\$ 13,755	\$ 18,000	\$ 14,200	\$ 14,500
4013	Highway Users Tax	\$ 22,686	\$ 30,000	\$ 28,227	\$ 28,500	\$ 24,000	\$ 24,000
4010	Road & Bridge Tax	\$ 33,938	\$ 35,000	\$ 62,348	\$ 54,600	\$ 68,050	\$ 68,000
4066	Other Taxes	\$ 2,569	\$ 2,600	\$ 2,266	\$ -	\$ -	\$ -
	<b>TOTAL TAXES</b>	\$ 317,512	\$ 373,350	\$ 559,730	\$ 586,651	\$ 577,641	\$ 543,600
	<b>INTERGOVERNMENTAL</b>						
4211	American Rescue Plan Act	\$ 95,639	\$ 95,639	\$ -	\$ -	\$ -	\$ -
8012	Other Intergovernmental Revenue	\$ 33,517	\$ 725	\$ -	\$ 725	\$ -	\$ 725
	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	\$ 129,156	\$ 96,364	\$ -	\$ 725	\$ -	\$ 725
	<b>LICENSES, FEES, AND CHARGES</b>						
4280	Franchise & Royalties	\$ 28,466	\$ 34,000	\$ 25,463	\$ 28,000	\$ 20,445	\$ 20,000
4252	Building Permits	\$ 26,631	\$ 20,000	\$ 17,552	\$ 22,000	\$ 16,500	\$ 20,000
2510	Impact Fees Collected	\$ -	\$ -	\$ 3,149	\$ -	\$ 6,271	\$ -
4259	CORA Request Fees	\$ -	\$ -	\$ 420	\$ 500	\$ -	\$ 100
4071	Court Fines	\$ -	\$ -	\$ 350	\$ 500	\$ 350	\$ 500
4250	Other Licenses, Fees, and Charges	\$ 1,960	\$ 2,000	\$ 1,994	\$ 2,500	\$ 4,100	\$ 2,500
	<b>TOTAL LICENSES, FEES, AND CHARGES</b>	\$ 57,057	\$ 56,000	\$ 48,928	\$ 53,500	\$ 47,666	\$ 43,100
	<b>GRANTS</b>						
4213	Colorado Statewide Internet Portal Authority (SIPA)	\$ 9,057	\$ -	\$ 5,000	\$ -	\$ -	\$ -
4214	EIAF 0234 - Comp Plan Update	\$ -	\$ -	\$ 20,625	\$ -	\$ -	\$ -
4215	EIAF 9734 - Stormwater Drainage & Sidewalks	\$ 4,375	\$ -	\$ 16,251	\$ 750,000	\$ 303,200	\$ 446,800
4216	CDOT Tap Grant - SH-86 Stormwater Drainage & Sidewalks	\$ -	\$ -	\$ -	\$ 500,000	\$ 243,300	\$ 256,700
4217	CDBGPF-25-527 Kiowa Park Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000
	<b>TOTAL GRANTS</b>	\$ 13,432	\$ -	\$ 41,876	\$ 1,250,000	\$ 546,500	\$ 1,303,500
	<b>OTHER</b>						
4400	Contract - KWWA Operating Agreement	\$ 60,000	\$ 66,000	\$ 49,500	\$ 60,500	\$ 78,920	\$ 84,630
8000	Investment Income	\$ 3,022	\$ 3,000	\$ 5,767	\$ 24,000	\$ 25,000	\$ 25,500
8010	Sale of Assets	\$ 24,975	\$ -	\$ 6,925	\$ -	\$ -	\$ -
4221	Town Event Sponsorships & Donations	\$ 40	\$ -	\$ 1,250	\$ 15,000	\$ 15,500	\$ 20,000
4222	Town Parks Improvement Sponsorships & Donations	\$ -	\$ -	\$ -	\$ -	\$ 3,220	\$ -
4412	Other Revenue	\$ 59,067	\$ -	\$ -	\$ -	\$ 1,285	\$ -
	<b>TOTAL OTHER REVENUE</b>	\$ 147,104	\$ 69,000	\$ 63,442	\$ 99,500	\$ 123,925	\$ 130,130
	<b>TOTAL REVENUE</b>	\$ 664,261	\$ 594,714	\$ 713,976	\$ 1,990,376	\$ 1,295,732	\$ 2,021,055
	<b>EXPENDITURES BY DEPARTMENT</b>						
	<b>GENERAL GOVERNMENT</b>						
6240	Board of Trustees	\$ 360	\$ 1,000	\$ 360	\$ 3,000	\$ 8,400	\$ 15,000

7031	Town Administration Salaries and Benefits	\$ 94,264	\$ 149,800	\$ 94,264	\$ 92,000	\$ 90,230	\$ 50,088
7070	Payroll Taxes (Employer)	\$ 10,490	\$ 12,000	\$ 10,490	\$ 12,000	\$ 12,615	\$ 9,563
6621	Audit	\$ 8,500	\$ 8,500	\$ 8,755	\$ 16,500	\$ 16,500	\$ 16,500
7091	Legal Services	\$ 61,377	\$ 30,000	\$ 61,377	\$ 45,000	\$ 24,750	\$ 65,000
7016	Community Engagement	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 660	\$ 6,000
6600	Contracted Services - Information Technology	\$ 6,540	\$ 7,500	\$ 6,540	\$ 11,000	\$ 11,565	\$ 15,000
6403	Contracted Services - Event Planner	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 2,500
7090	Contracted Services - Other	\$ 7,600	\$ 7,600	\$ 7,600	\$ 12,000	\$ 10,000	\$ 12,000
6850	Computer Supplies & Software	\$ -	\$ -	\$ 1,617	\$ 20,000	\$ 8,000	\$ 20,000
6800	Contributions and Sponsorships	\$ 5,500	\$ 6,000	\$ 4,400	\$ 6,500	\$ 10,635	\$ 15,000
6600	Economic Development - Main Street Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
6510	County Treasurer and Other Fees	\$ 1,776	\$ 2,000	\$ 1,776	\$ 4,000	\$ 3,844	\$ 4,000
6200	Elections and Publications	\$ 125	\$ 300	\$ 125	\$ 700	\$ 640	\$ 750
6713	General Office and Administration	\$ 15,520	\$ 17,000	\$ 15,520	\$ 15,000	\$ 2,900	\$ 15,000
6290	Insurance - Property & Casualty	\$ 15,493	\$ 23,500	\$ 15,493	\$ 25,000	\$ 22,300	\$ 20,775
6300	Insurance - Workers Compensation	\$ 2,787	\$ 3,000	\$ 2,787	\$ 3,000	\$ (325)	\$ 5,500
6630	Repair and Maintenance - Town Hall	\$ 50,000	\$ 1,200	\$ (9,067)	\$ 20,000	\$ 1,045	\$ 20,000
6290	Professional Development	\$ 740	\$ 3,500	\$ 740	\$ 4,000	\$ 3,525	\$ 5,500
6330	Advertising & Public Notices	\$ 2,967	\$ -	\$ 2,967	\$ 3,000	\$ 2,290	\$ 5,000
6630	Dues & Subscriptions	\$ 4,200	\$ 9,500	\$ 4,200	\$ 8,000	\$ 6,320	\$ 8,000
6900	Utilities	\$ 23,520	\$ 18,500	\$ 23,520	\$ 20,000	\$ 10,000	\$ 15,000
6330	Town Events	\$ 6,666	\$ 8,000	\$ 6,666	\$ 15,000	\$ 24,613	\$ 40,000
6281	Team Building	\$ -	\$ -	\$ -	\$ 2,500	\$ 1,300	\$ 2,500
6970	Alarm Monitoring	\$ -	\$ -	\$ 526	\$ -	\$ 2,695	\$ 600
7500	Other	\$ 3,000	\$ 5,000	\$ 383	\$ 5,000	\$ 100	\$ 35,000
	<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 327,425</b>	<b>\$ 319,900</b>	<b>\$ 267,039</b>	<b>\$ 349,200</b>	<b>\$ 276,102</b>	<b>\$ 434,276</b>
	<b>PUBLIC SAFETY</b>						
7070	Contracted - Elbert County Sheriff's Office	\$ 61,000	\$ 61,000	\$ 61,000	\$ 61,000	\$ 61,000	\$ 61,000
7091	Contracted - Code Enforcement	\$ 14,389	\$ 15,000	\$ 14,389	\$ 15,000	\$ 16,188	\$ 15,000
7094	Professional Service - Security	\$ -	\$ -	\$ -	\$ 2,000	\$ 480	\$ 2,000
7015	Professional Service - Process Service	\$ -	\$ -	\$ -	\$ -	\$ 76	\$ 150
	<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 75,389</b>	<b>\$ 76,000</b>	<b>\$ 75,389</b>	<b>\$ 78,000</b>	<b>\$ 77,744</b>	<b>\$ 78,150</b>
	<b>JUDICIAL</b>						
7016	Municipal Court - Contracted	\$ -	\$ 8,000	\$ -	\$ 18,360	\$ 13,650	\$ 20,000
	<b>TOTAL JUDICIAL</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ -</b>	<b>\$ 18,360</b>	<b>\$ 13,650</b>	<b>\$ 20,000</b>
	<b>STREET MAINTENANCE</b>						
6030/6040	Salaries & Benefits	\$ 16,875	\$ 16,800	\$ 36,884	\$ 26,780	\$ 36,884	\$ 26,780
6400	Contracted Services	\$ -	\$ -	\$ 12,000	\$ 30,000	\$ 12,000	\$ 10,000
6760	Equipment purchase/lease	\$ -	\$ 55,000	\$ 15,500	\$ 35,000	\$ 25,000	\$ 35,000
6824	Supplies & Materials	\$ 7,247	\$ 6,500	\$ 3,151	\$ 7,500	\$ 3,151	\$ 7,500
6906	Lights & Signals	\$ 10,735	\$ 12,000	\$ 11,500	\$ 12,000	\$ 12,472	\$ 13,000
7040	Consulting Services - Kimley-Horn	\$ -	\$ -	\$ 61,653	\$ 750,000	\$ 679,115	\$ 625,000
7400	Maintenance and Repairs	\$ 24,698	\$ 19,000	\$ 5,500	\$ 21,800	\$ 5,500	\$ 100,000
7401	Signs	\$ 2,056	\$ 2,500	\$ 1,822	\$ 3,000	\$ 1,822	\$ 3,000
7200	Vehicle Expenses	\$ 1,951	\$ 3,500	\$ 1,200	\$ 3,000	\$ 602	\$ 5,000
7401	Streets - Other	\$ -	\$ 1,500	\$ 4,333	\$ 1,500	\$ -	\$ 1,500
	<b>TOTAL STREET MAINTENANCE</b>	<b>\$ 63,562</b>	<b>\$ 116,800</b>	<b>\$ 153,543</b>	<b>\$ 890,580</b>	<b>\$ 776,546</b>	<b>\$ 826,780</b>
	<b>PARKS &amp; RECREATION</b>						
6030/6040	Salaries & Benefits	\$ 25,000	\$ 21,650	\$ 27,410	\$ 46,519	\$ 27,410	\$ 46,520
7090	Professional Services - Fischer Project Management	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
7200	General Office and Administration	\$ 1,500	\$ 1,500	\$ 115	\$ 1,500	\$ 115	\$ 1,500
6761	Parks Lease and Rentals (Port-A-Potties)	\$ 10,062	\$ 11,000	\$ 8,670	\$ 11,000	\$ 9,500	\$ 11,000
6714	Maintenance and Repairs	\$ 1,312	\$ 1,700	\$ 10,720	\$ 3,000	\$ 3,775	\$ 3,000

7200	Vehicle Expenses	\$ -	\$ -	\$ 1,100	\$ 1,750	\$ 602	\$ 1,750
6823	Specific Use Supplies	\$ 229	\$ 3,000	\$ 200	\$ 3,000	\$ 500	\$ 3,000
7500	Other	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
	<b>TOTAL PARKS &amp; RECREATION</b>	<b>\$ 38,103</b>	<b>\$ 43,850</b>	<b>\$ 58,215</b>	<b>\$ 81,769</b>	<b>\$ 51,902</b>	<b>\$ 81,770</b>
	<b>COMMUNITY DEVELOPMENT</b>						
6040	Salaries and Benefits	\$ -	\$ 25,013	\$ 47,598	\$ 45,643	\$ 47,598	\$ 25,307
7080	Contracted - Grant Writer	\$ 680	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 1,500
7041	Contracted - Building Department	\$ 17,897	\$ 18,500	\$ 16,823	\$ 18,500	\$ 16,823	\$ 18,500
7042/7043	Contracted - Engineering	\$ 176	\$ 10,000	\$ 4,562	\$ 5,000	\$ 680,000	\$ 700,000
6240	Administrative Grant - EIAF 0234	\$ -	\$ 19,500	\$ 29,150			
6240	Boards and Commissions	\$ 3,048	\$ 300	\$ 100	\$ 500	\$ 100	\$ 100
6800	General Office Expenses	\$ 2,300	\$ 2,500	\$ 145	\$ 500	\$ 100	\$ 100
6300	Advertising & Public Notices	\$ 200	\$ 300	\$ 2,282	\$ 2,400	\$ 2,282	\$ 2,400
	<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>\$ 24,301</b>	<b>\$ 81,113</b>	<b>\$ 100,660</b>	<b>\$ 77,543</b>	<b>\$ 746,903</b>	<b>\$ 747,907</b>
	<b>MAIN STREETS</b>						
6820	General Office Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250
6825	Specific Use Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
6622	Community Engagement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
6772	Main Street Sponsored Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
	<b>TOTAL MAIN STREETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,250</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 528,780</b>	<b>\$ 645,663</b>	<b>\$ 654,846</b>	<b>\$ 1,495,452</b>	<b>\$ 1,942,847</b>	<b>\$ 2,168,883</b>
	<b>AUDIT ADJUSTMENTS - EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 117,469</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,012,581</b>	<b>\$ 1,016,469</b>	<b>\$ 979,061</b>	<b>\$ 1,155,660</b>	<b>\$ 1,650,584</b>	<b>\$ 1,003,469</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ 1,016,469</b>	<b>\$ 979,061</b>	<b>\$ 1,155,660</b>	<b>\$ 1,650,584</b>	<b>\$ 1,003,469</b>	<b>\$ 855,641</b>
	<b>LESS CLASSIFIED FUND BALANCE</b>	<b>\$ 956,436</b>	<b>\$ 919,061</b>	<b>\$ 1,095,660</b>	<b>\$ 1,197,607</b>	<b>\$ 812,191</b>	<b>\$ 695,241</b>
	ARPA Reserve	\$ -	\$ 0	\$ -	\$ 191,278	\$ 191,278	\$ -
	Restricted - Assigned	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 150,000
	Restricted Liability Reserve	\$ 10,000	\$ 10,000	\$ 10,000	\$ 373,000	\$ -	\$ 150,000
	Emergency Reserve (TABOR)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 79,977	\$ -	\$ 10,400
	<b>TOTAL CLASSIFIED FUND BALANCE</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 452,977</b>	<b>\$ 191,278</b>	<b>\$ 160,400</b>

**Town of Kiowa, Colorado  
2026 Proposed Budget**

Fund: Roads & Streets							
		2023 EOY Actuals	2024 Budget	2024 EOY Actuals	2025 Budget	2025 Proposed EOY Actuals	2026 Proposed Budget
	<b>Beginning Fund Balance</b>	\$ 461,810	\$ 539,437	\$ 743,476	\$ 938,696	\$ 1,682,067	\$ 1,835,754
<b>ACCOUNT NUMBER</b>	<b>REVENUE</b>						
	<u>TAXES</u>						
4060	Sales Tax (25%)	\$ 58,387	\$ 60,200	\$ 66,000	\$ -	\$ -	\$ -
4060	Sales Tax (30%)	\$ -	\$ -	\$ -	\$ 81,300	\$ 80,000	\$ 80,000
4051	Elbert County Property Tax	\$ 22,184	\$ 100,000	\$ 180,700	\$ 186,051	\$ 180,156	\$ 175,000
4065	Use Tax	\$ -	\$ -	\$ 14,200	\$ 15,500	\$ 14,200	\$ 14,500
8010	Sales of Assets	\$ 24,975	\$ -	\$ 925	\$ -	\$ -	\$ -
	<b>TOTAL TAXES</b>	<b>\$ 105,546</b>	<b>\$ 160,200</b>	<b>\$ 261,825</b>	<b>\$ 282,851</b>	<b>\$ 274,356</b>	<b>\$ 269,500</b>
	<u>INTERGOVERNMENTAL</u>						
4013	Highway Users Tax	\$ 22,686	\$ 30,000	\$ 27,000	\$ 28,500	\$ 24,000	\$ 24,000
4063	Specific Ownership Tax (SOT)	\$ 13,387	\$ -	\$ 19,553	\$ 18,000	\$ 17,327	\$ 17,500
4010	Road & Bridge Tax	\$ 33,938	\$ 35,000	\$ 40,385	\$ 54,600	\$ 68,050	\$ 68,000
4063	American Rescue Plan Act	\$ 95,639	\$ 95,639	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 165,650</b>	<b>\$ 160,639</b>	<b>\$ 86,938</b>	<b>\$ 101,100</b>	<b>\$ 109,377</b>	<b>\$ 109,500</b>
	<u>GRANTS</u>						
4215	DOLA Grant - EIAF 9734 - Drainage & Sidewalks	\$ -	\$ -	\$ -	\$ 750,000	\$ 303,200	\$ 446,800
4216	CDOT TAP Grant - Drainage & Sidewalks	\$ -	\$ -	\$ -	\$ 500,000	\$ 243,300	\$ 256,700
	<b>TOTAL GRANTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,250,000</b>	<b>\$ 546,500</b>	<b>\$ 703,500</b>
	<b>TOTAL REVENUE</b>	<b>\$ 271,196</b>	<b>\$ 320,839</b>	<b>\$ 348,763</b>	<b>\$ 1,633,951</b>	<b>\$ 930,233</b>	<b>\$ 1,082,500</b>
	<u>EXPENDITURES</u>						
6030/6040	Salaries & Benefits	\$ 16,875	\$ 16,800	\$ 36,884	\$ 26,780	\$ 36,884	\$ 26,780
6400	Contracted Services	\$ -	\$ -	\$ 12,000	\$ 30,000	\$ 12,000	\$ 10,000
6760	Equipment purchase/lease	\$ -	\$ 55,000	\$ 15,500	\$ 35,000	\$ 25,000	\$ 35,000
6824	Supplies & Materials	\$ 7,247	\$ 6,500	\$ 3,151	\$ 7,500	\$ 3,151	\$ 7,500
6906	Lights & Signals	\$ 10,735	\$ 12,000	\$ 11,500	\$ 12,000	\$ 12,472	\$ 13,000
7042/7043	Consulting Services - Engineering	\$ -	\$ -	\$ 61,653	\$ 750,000	\$ 679,115	\$ 625,000
7400	Maintenance and Repairs	\$ 24,698	\$ 19,000	\$ 5,500	\$ 21,800	\$ 5,500	\$ 100,000
7401	Signs	\$ 2,056	\$ 2,500	\$ 1,822	\$ 3,000	\$ 1,822	\$ 3,000
7200	Vehicle Expenses	\$ 1,951	\$ 3,500	\$ 1,200	\$ 3,000	\$ 602	\$ 5,000
7401	Streets - Other	\$ -	\$ 1,500	\$ 4,333	\$ 1,500	\$ -	\$ 1,500
	<b>TOTAL STREET MAINTENANCE</b>	<b>\$ 63,562</b>	<b>\$ 116,800</b>	<b>\$ 153,543</b>	<b>\$ 890,580</b>	<b>\$ 776,546</b>	<b>\$ 826,780</b>
	<b>BEGINNING FUND BALANCE</b>	<b>\$ 461,810</b>	<b>\$ 539,437</b>	<b>\$ 743,476</b>	<b>\$ 938,696</b>	<b>\$ 1,682,067</b>	<b>\$ 1,835,754</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ 539,437</b>	<b>\$ 743,476</b>	<b>\$ 938,696</b>	<b>\$ 1,682,067</b>	<b>\$ 1,835,754</b>	<b>\$ 2,091,474</b>

**Town of Kiowa, Colorado  
2026 Proposed Budget**

<b>Fund: COMMUNITY DEVELOPMENT FUND</b>						
		<b>2024 Budget</b>	<b>2024 EOY Actuals</b>	<b>2025 Budget</b>	<b>2025 Proposed EOY Actuals</b>	<b>2026 Proposed Budget</b>
<b>ACCOUNT NUMBER</b>	<b>REVENUE</b>					
4252	Building Permits & Plan Review	\$ 20,000	\$ 16,500	\$ 22,000	\$ 29,040	\$ 20,000
	<b>GRANTS</b>					
4216	EIAF 0234 - Comp Plan Update	\$ -	\$ 20,625	\$ -	\$ -	\$ -
	<b>TOTAL REVENUE</b>	<b>\$ 20,000</b>	<b>\$ 37,125</b>	<b>\$ 22,000</b>	<b>\$ 29,040</b>	<b>\$ 20,000</b>
	<b>EXPENDITURES</b>					
6040	Salaries and Benefits	\$ 25,013	\$ 47,598	\$ 45,643	\$ 47,598	\$ 25,307
7080	Contracted - Grant Writer	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 1,500
7041	Contracted - Building Department	\$ 18,500	\$ 16,823	\$ 18,500	\$ 16,823	\$ 18,500
7042/7043	Contracted - Engineering	\$ 10,000	\$ 4,562	\$ 5,000	\$ 680,000	\$ 700,000
4214	Administrative Grant - EIAF 0234	\$ 19,500	\$ 29,150	\$ -	\$ -	\$ -
6240	Boards & Commissions	\$ 300	\$ 100	\$ 500	\$ 100	\$ 100
6800	General Office & Administration	\$ 2,500	\$ 145	\$ 500	\$ 100	\$ 100
6300	Advertising & Public Notices	\$ 300	\$ 2,282	\$ 2,400	\$ 2,282	\$ 2,400
	<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>\$ 81,113</b>	<b>\$ 100,660</b>	<b>\$ 77,543</b>	<b>\$ 746,903</b>	<b>\$ 747,907</b>

**Town of Kiowa, Colorado  
2026 Proposed Budget**

<b>Fund: MAIN STREET FUND</b>		<b>2026 Proposed Budget</b>
<b>Beginning Fund Balance</b>		<b>\$ -</b>
<b>ACCOUNT NUMBER</b>	<b>REVENUE</b>	
4231	Startup Funding - Town Contribution	\$ 30,000
4224	Fundraising Events & Sponsorships	\$ 5,000
	<b>TOTAL REVENUE</b>	<b>\$ 35,000</b>
	<b>EXPENDITURES</b>	
6820	General Office Expenses	\$ 250
6825	Specific Use Supplies	\$ 1,500
6622	Community Engagement	\$ 1,500
6772	Main Street Sponsored Events	\$ 5,000
	<b>TOTAL EXPENDITURES</b>	<b>\$ 8,250</b>
	<b>BEGINNING FUND BALANCE</b>	<b>\$ -</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ 26,750</b>

2025 KIOWA BUDGET PERSONNEL COST ALLOCATION PERCENTAGES								2024 Est Total Compensation	2025 Est Total Compensation	2026 Proposed Compensation
Position	BOT	Admin	Comm Dev	Parks Rec	Streets	KWWA	TOTAL			
BOT	100%						100%	\$ -	\$ 9,600	\$ -
Town Clerk		10%	30%	10%	10%	40%	100%	\$ 46,453	\$ 55,000	\$ 56,650
Public Works/Maintenance Employee 1				45%	45%	10%	100%	\$ 14,862	\$ 18,300	\$ 18,849
Public Works/Maintenance Employee 2				45%	45%	10%	100%	\$ 12,329	\$ 16,640	\$ 48,000
Administrator	20%	50%	5%	5%	5%	15%	100%	\$ 56,032	\$ 70,000	\$ 72,100
								\$ 129,676	\$ 169,540	\$ 195,599

2026 KIOWA BUDGET PERSONNEL COST ALLOCATION PERCENTAGES							
Position	BOT	Admin	Comm Dev	Parks Rec	Streets	KWWA	TOTAL
BOT	100%						100%
Town Clerk		10%	30%	10%	10%	40%	100%
Public Works/Maintenance Employee 1				45%	45%	10%	100%
Public Works/Maintenance Employee 2				45%	45%	10%	100%
Administrator	20%	50%	5%	5%	5%	15%	100%

2026 BUDGET WAGE/SALARY COST ALLOCATIONS							
Employee	BOT	Admin	Comm Dev	Parks Rec	Streets	KWWA	TOTAL Wages
BOT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town Clerk	\$ -	\$ 5,665	\$ 16,995	\$ 5,665	\$ 5,665	\$ 22,660	\$ 56,650
Public Works/Maintenance Employee 1	\$ -	\$ -	\$ -	\$ 8,482	\$ 8,482	\$ 1,885	\$ 18,849
Public Works/Maintenance Employee 2	\$ -	\$ -	\$ -	\$ 21,600	\$ 21,600	\$ 4,800	\$ 48,000
Administrator	\$ 14,420	\$ 36,050	\$ 3,605	\$ 3,605	\$ 3,605	\$ 10,815	\$ 72,100
<b>TOTAL</b>	<b>\$ 14,420</b>	<b>\$ 41,715</b>	<b>\$ 20,600</b>	<b>\$ 39,352</b>	<b>\$ 39,352</b>	<b>\$ 40,160</b>	<b>\$ 195,599</b>

2026 EOY HEALTH INSURANCE BENEFIT COST ALLOCATIONS						
Employee	Health Insurance	SSN Contribution (6.2%)	Medicare (1.45%)	Dental/Vision	STD/LTD, Basic Life & AD&D	TOTALS
Town Clerk	\$ 6,744	\$ 3,410	\$ 798	\$ 546	\$ 1,500	\$ 12,998
Public Works/Maintenance Employee 1	-	\$ 1,135	\$ 265	-	-	\$ 1,400
Public Works/Maintenance Employee 2	\$ 6,744	\$ 1,035	\$ 242	\$ 546	\$ 1,500	\$ 10,067
Administrator	\$ 6,744	\$ 4,340	\$ 1,015	\$ 546	\$ 1,500	\$ 14,145
<b>TOTAL Town Contributio</b>	<b>\$ 20,232</b>	<b>\$ 9,920</b>	<b>\$ 2,320</b>	<b>\$ 1,638</b>	<b>\$ 4,500</b>	<b>\$ 38,610</b>

**RESOLUTION NO. 14, SERIES 2025  
TOWN OF KIOWA, COLORADO**

**A RESOLUTION OF THE TOWN OF HAXTUN, COLORADO SUPPORTING THE  
APPLICATION TO THE COLORADO DEPARTMENT OF LOCAL AFFAIRS FOR  
THE MAIN STREET CANDIDATE PROGRAM**

**WHEREAS**, the Town of Kiowa is a home-rule municipality duly organized and existing under the laws of the State of Colorado; and

**WHEREAS**, the Town of Kiowa embraces the four established principles of the Colorado Main Street Program and, with our partner members, fully utilize the technical assistance and principles to enhance and diversify the Town's downtown economic and historic base; and

**WHEREAS**, the Town of Kiowa strongly believes it should become a Main Street Community and will commit to the revitalization of the Town's downtown, through the context of preservation, community self-reliance, local ownership, enhancement, and development of the downtown.

**NOW THEREFORE, BE IT RESOLVED BY THE TOWN BOARD OF  
TRUSTEES OF THE TOWN OF KIOWA, COLORADO:**

**Section I:** The Town Board of Trustees of the Town of Kiowa supports the application to the Colorado Department of Local Affairs Main Street Program for the purpose of becoming an Aspiring Community and will commit to the revitalization of the Town's downtown district through the principles of the Colorado Main Street

ADOPTED AND APPROVED this 12<sup>th</sup> day of November 2025.

**TOWN OF KIOWA, COLORADO**

By: \_\_\_\_\_  
Theresa Howard, Mayor

ATTEST:

By: \_\_\_\_\_  
Sasha Davidson, Town Clerk

**TOWN OF KIOWA, COLORADO  
BOARD OF TRUSTEES  
RESOLUTION NO. 2025-15**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE TOWN OF KIOWA  
ADOPTING AN EXPEDITED REVIEW PROCESS FOR  
AFFORDABLE HOUSING DEVELOPMENT PROJECTS TO MAINTAIN  
ELIGIBILITY FOR PROPOSITION 123 FUNDING**

**WHEREAS**, the voters of the State of Colorado approved Proposition 123 (codified at C.R.S. § 29-32-101, *et seq.*), establishing a state affordable housing support fund that allows local governments to receive grant funding under the Prop 123 Program if the local government takes specific actions set forth in the Prop 123 Program, including: (1) the filing of a commitment to increase affordable housing stock within the boundaries of the local government pursuant to a percentage rate set by the Prop 123 Program (“Commitment”) with the Colorado Department of Local Affairs (“DOLA”); and (2) implementing an expedited review process for new affordable housing development projects submitted to the local government for development within the local government’s boundaries (“Fast Track Review Process”); and

**WHEREAS**, the Town Administrator submitted a Commitment for the Town of Kiowa (“Town”) to DOLA on October 22, 2025, thereby making the Town eligible to apply for grant funds under the Prop 123 Program; and

**WHEREAS**, DOLA is awarding local governments that adopt a Fast Track Review Process before December 31, 2025, with up to \$50,000 in grant funding with no local match required (“Incentive Award”); and

**WHEREAS**, the Board of Trustees for the Town (“Board”) desires to take advantage of the Incentive Award by adopting an official Town policy that implements a Fast Track Review Process that complies with the requirements of the Prop 123 Program; and

**WHEREAS**, the Board finds that expediting the review of qualifying affordable housing development projects, while preserving appropriate oversight, will further the public’s health, safety, and welfare by increasing the supply of housing that is affordable to low- and moderate-income households; and

**WHEREAS**, the Board finds that the land development application review procedures set forth in the Town of Kiowa Municipal Code may be supplemented by policies and procedures adopted by resolution of the Board that do not directly conflict with express review procedures set forth by ordinance adopted by the Board; and

**WHEREAS**, the Board determines that the *Fast Track Review Process for Affordable Housing Developments Policy*, attached hereto as **Exhibit 1**, contains expedited review procedures and policies that will complement the Town’s existing development review procedures for qualifying affordable housing development applications submitted to the Town; and

**WHEREAS**, the Board desires to adopt the *Fast Track Review Process for Affordable Housing Developments Policy*, attached hereto as **Exhibit 1**, as an official policy of the Town.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Trustees of the Town of Kiowa as follows:

**Section 1.** The foregoing recitals are adopted by the Board of Trustees as its findings and determinations and are incorporated herein for all purposes.

**Section 2.** The Board of Trustees hereby: (1) approves and adopts the *Fast Track Review Process for Affordable Housing Developments Policy*, attached hereto as **Exhibit 1** (the “Policy”), as an official Board of Trustees Adopted Policy for the Town of Kiowa, and the expedited review processes provided for in the Policy shall become effective on December 01, 2025; (2) authorizes and directs the Town Administrator to take all actions needed to obtain the Incentive Award from DOLA; and (3) directs the Town Administrator, in consultation with the Town Attorney and the Town’s planning review consultant, to prepare and promulgate informational documents to implement the Policy.

**Section 3.** This Resolution shall take effect upon its approval by the Board of Trustees.

**APPROVED AND ADOPTED BY THE BOARD OF TRUSTEES THIS 12<sup>TH</sup> DAY OF NOVEMBER 2025.**

**TOWN OF KIOWA, COLORADO**

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Theresa Howard, Mayor

Attest:

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Sasha Davidson, Town Clerk

**EXHIBIT 1**

To Board of Trustees Resolution 2025-15

*Fast Track Review Process for Affordable Housing Developments Policy*

*{See attached.}*

# TOWN OF KIOWA

## BOARD OF TRUSTEES ADOPTED POLICY

<b>Policy Area: Land Use Applications – Affordable Housing Developments</b>	
<b>Title of Policy: Fast Track Review Process for Affordable Housing Developments Policy</b>	
<b>Policy Number: 25-060</b>	<b>Number of Pages: 3</b>
<b>Approved by: Town Board of Trustees, Resolution No. 2025-15</b>	<b>Approval Date: Effective Date: December 01, 2025</b>

**1. Purpose**

This Fast Track Review Process for Affordable Housing Developments Policy creates an expedited review process for qualifying affordable housing development projects and related administrative procedures.

**2. Applicability – Qualifying Projects**

- a. The Fast Track Review Process shall apply to new applications for approval of a Development Permit submitted to the Town for a development project in which 50% or more of the residential units in the development constitute Affordable Housing.
- b. “Affordable Housing” is defined to include:
  - i. Residential rental units for which the monthly rent is less than or equal to 30% of the monthly income of a household earning at or below 60% of the Area Median Income (AMI); and
  - ii. Residential for-sale units for which the monthly mortgage payments are less than or equal to 30% of the monthly income of a household at or below 100 % of the AMI.
- c. “Development Permit” is defined to include:
  - i. Site Plans, under Article II of Chapter 17 of the Town of Kiowa Municipal Code (KMC), Ordinance 2019-01;
  - ii. All permits issued by the Town that are required prior to the construction of any new building, structure, or improvement or any addition or alteration to an existing building, structure, or improvement;
  - iii. Special use permits under the Town’s zoning regulations; and
  - iv. Modifications of the foregoing.
- d. “Development Permit” does not include:
  - i. Any form of subdivision approval;
  - ii. Any form of zoning approval;
  - iii. Permits for development in floodplains or floodways;
  - iv. A variance request connected to development in a floodplain or floodway;

- v. Sign permits;
  - vi. A variance connected to a sign permit;
  - vii. Application for approval of a PUD or any amendment thereto;
  - viii. Annexation;
  - ix. Comprehensive Plan amendments;
  - x. Pre-application reviews; and
  - xi. Appeals.
- e. The Fast Tract Review Process shall apply separately to each required Development Permit, so that each review does not extend past the Timeframe for Final Decision provided below. The reviews can occur consecutively. Example: A site plan approval is required before a building permit can be issued; the expedited review process applies to each separately; the site plan may follow its own Fast Tract Review Process, and the building permit may follow a subsequent Fast Tract Review Process without requiring both Development Permit approvals to occur within the Timeframe for Final Decision (provided below).
- f. An applicant may choose to opt out of the Fast Track Review Process and instead utilize the standard review process by submitting a written notice to the Town.

**3. Definition of “Complete Application”**

The review clock will start only when the Town has determined that the Development Permit application is complete. A Development Permit application is complete when all required submittal materials, fees, and documentation (including any required studies or reports) have been submitted and accepted for review by the Town pursuant to the applicable Development Permit application requirements set forth in the KMC, Town ordinances and regulations (e.g., Site plan application submittal requirements in Sec. 17-13, Ordinance 2019-01). The Town Administrator, in consultation with the Town’s planning review consultant, may establish and publish a checklist of application completeness criteria and communicate to applicants the date an application is deemed complete.

**4. Timeframe for Final Decision**

- a. For any complete Development Permit application subject to the Fast Track Review Process, the Town shall render a final decision (approval, approval with conditions, or denial) within 90 calendar days from the date the application is deemed complete by the Town. This 90-day time period must run continuously and without interruption unless a permissible extension is granted.
- b. Permissible extensions (in accordance with C.R.S. 29-32-105(2)(b)-(c)) include:
- i. An extension of up to 90 additional calendar days at the written request of the applicant; for compliance with state law or court order; and for a review period required by another local government or agency for any component of the application requiring that local government’s or agency’s approval.
  - ii. Extensions to allow for the submission of additional information or revisions to an application in response to a request made by the Town; provided, however, that each such extension shall not exceed the amount of time from the Town’s request to the applicant’s submitted response

plus thirty (30) days. Example: Following acceptance of a complete application, the Town requests that applicant address certain questions or concerns that arise during review of the Development Permit application; Town notifies applicant that the 90-day review period is being extended 30 days following receipt of the applicant's response; the 30-day extension begins on the date that the applicant submits a complete response to the Town.

- c. "Final Decision" shall mean the final action taken by the approving body (approval, approval with conditions, denial). "Final decision" does not include appeal process or any post-approval steps that may be required to finalize an approval (*e.g.*, payment of fees, obtaining required signatures, and recording of a site plan).
5. **Concurrent Review Encouraged**  
Concurrent review of Development Permit applications for the same development project is encouraged over sequential review by different departments, agencies, or referral bodies to help meet the 90-day decision timeframe.
6. **Documentation and Reporting**  
The Town Administrator is authorized and directed to maintain a record of Development Permit applications processed under the Fast Track Review Process, including dates of submittal, completeness determination, decision, and any extensions. The Town Administrator shall submit documentation of this policy's adoption and implementation to the Colorado Department of Local Affairs (DOLA) via the official portal as required to maintain eligibility for Proposition 123 funding.
7. **Severability**  
If any section, sentence, clause, or phrase of this Policy is held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this Policy.
8. **Effective Date**  
The Fast Track Review Process shall become effective on December 01, 2025, and shall apply to all qualifying Development Permit applications submitted on and after the effective date.

# TOWN OF KIOWA

## QUARTERLY REPORT

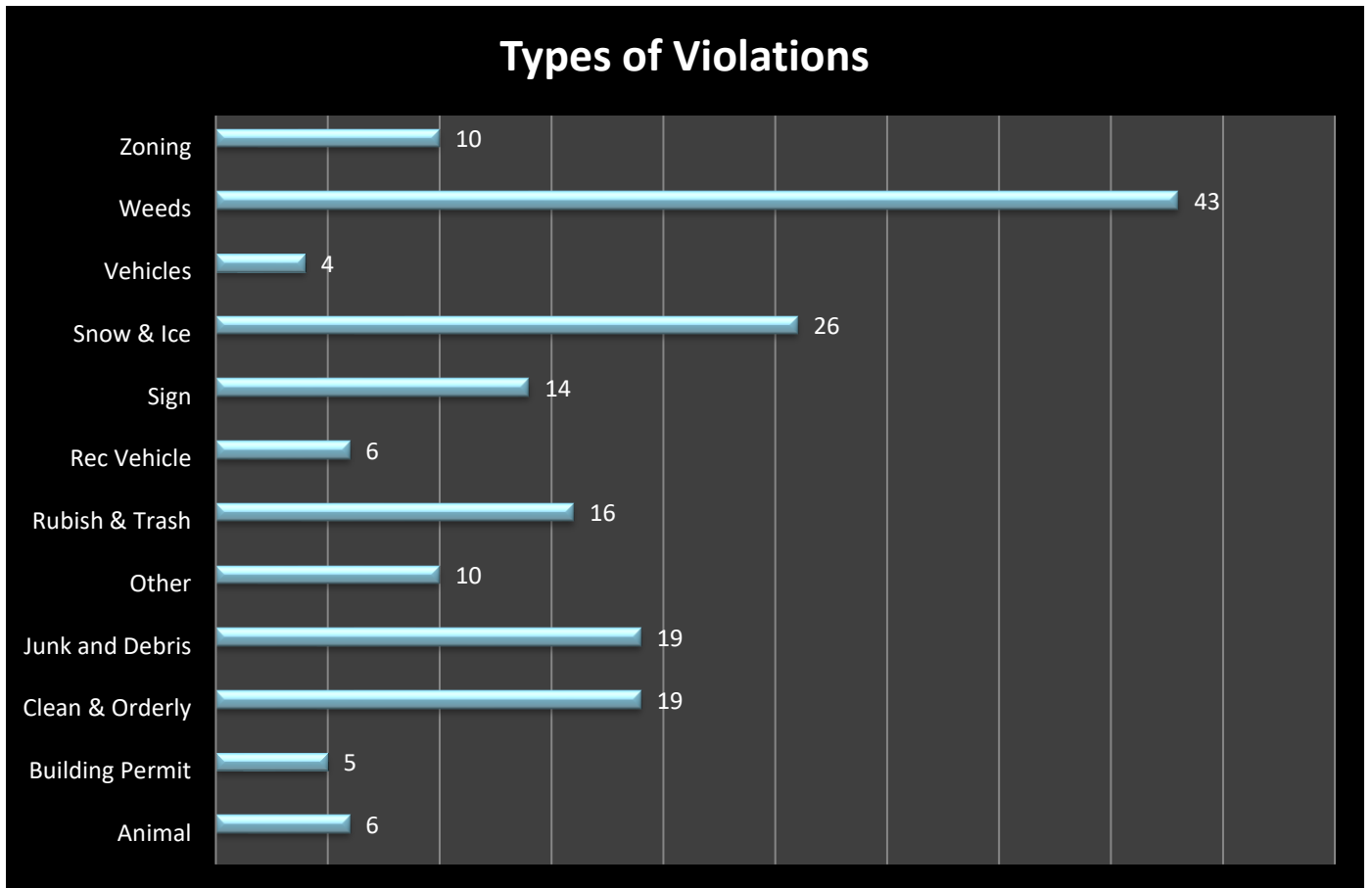
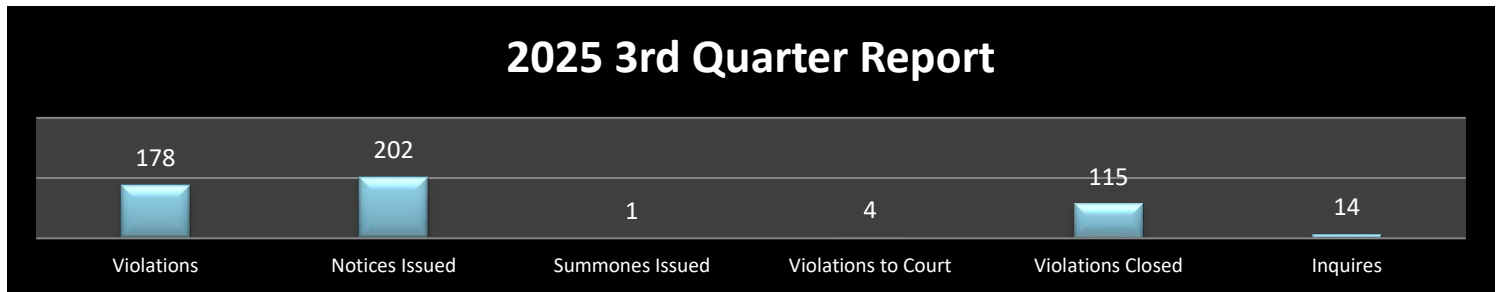
### 3RD QT 2025

#### Summary

CPS conducts inspections of the town, prepares cases, handles administrative tasks, phone calls, emails, inquiries, and addresses concerns submitted by residents, follows-up on previously opened cases, and patrols for new violations. CPS continues to work closely with all members of Town staff, outside agencies, and Elbert County all in an effort to provide assistance to residents.

Code Enforcement has **addressed 178 violations, issued 202 notices, summoned 4 violations into court and assisted with 14 inquiries** needing a field inspection, research, or other information, as well as follow-up on all phone calls and emails related to cases or general questions. Case numbers will vary due to the types of cases, cooperation and communication with residents, necessary research, property ownership, internal staff, outside agency involvement and the administrative tasks involved.

#### Activity





**INVOCATION/PLEDGE OF ALLEGIANCE**

Trustee Shafer gave the invocation, and Mayor Howard led the Board in the Pledge of Allegiance.

**CALL TO ORDER/ ROLL CALL**

Mayor Howard called the regular monthly meeting of the Board of Trustees to order on October 14, 2025, at 7:04 PM.

Present: Mayor Howard, Mayor Pro Tem Hart, Trustee Shafer (on Zoom), Trustee Stahl, Trustee Smith, and Trustee Schantz (in person). The Town of Kiowa had a quorum to conduct business.

Trustee Wineland was absent.

Also present:

Kim Boyd, Town Administrator

Sasha Davidson, Town Clerk

Joshua Myers, Michow Guckenberger & McAskin, LLP

**AGENDA CONSENT**

Mayor Pro Tem Hart motioned to approve the agenda, and Trustee Stahl seconded, and the motion was carried 6-0 with no discussion.

**PUBLIC COMMENT**

1. Gary & Mary Mayfield, 905 Pawnee Street

**PUBLIC HEARING**

2. Mayor Howard opened the public hearing at 7:19 pm regarding the first reading of the 2026 Proposed Budget.

Mayor Howard closed the public hearing with no public comment being made from anyone present or online. 2<sup>nd</sup> reading will be held at the November monthly meeting scheduled for November 12, 2025.

**STAFF REPORTS**

**3. Mayor**

Mayor Howard advised a Chat with the Mayor event is being coordinated for Saturday, October 25<sup>th</sup>. Gave feed back to the Board on the 2025 Fall Fest.

**4. Board of Trustees**

Trustee Shantz praised the work done to date since bringing on the new full-time Public Maintenance employee and appreciated Kellogg's for allowing visitors to the Fall Fest event to park in their parking lot.

Mayor Pro Tem Hart reported that she is maintaining close liaison with the Senior Center and its activities. An upcoming chili dinner on October 25th is being planned at the Senior Center.

**5. Town Attorney**

None.

**6. Town Administrator**

**a) CIRSA 2024 Loss Audit Report**

Passed all areas of the loss audit for 2024 and will retain the modest credit given in the next year's premiums for doing so.

**b) Town Parks Project survey**

Received 115 responses. Comments varied, and a final compilation will be available in the coming week.

**c) Kiowa Main Streets**

Drive-In Movie Night is being scheduled for Saturday, November 1<sup>st</sup>, featuring Disney's "Coco". This will be the first event of the Main Street Board.

**d) Case No. 2024CV30100 — Maverix Broadband, Inc. vs Town of Kiowa, Colorado, and Kimberly Boyd, an individual**

Maverix has retained new legal counsel, and the case is once again gaining forward momentum, with a proposed case management agreement currently under discussion between the Court, Maverix's new counsel of record, and the Town's Special Counsel.

**7. Public Works**

With the addition of the new full-time employee, the Town has been able to fill all the potholes. They are also working diligently to get all equipment and vehicles ready for winter weather.

**8. Code Enforcement**

The report for the 3<sup>rd</sup> quarter will be included in the November meeting packet.

**CONSENT ITEMS**

9. Trustee Smith moved to approve the minutes of September 9, 2025, monthly meeting with a revision. Trustee Stahl seconded the motion, and it was carried 6-0 with no discussion.

Trustee Smith moved to approve the YTD expenditures from September 2025, and Mayor Pro Tem Hart seconded the motion. The motion carried 6-0 with no discussion.

**BOARD TRAINING**

Josh Myers conducted effective governance training with the Board

**DISCUSSION/COMMUNICATIONS**

Administrator Boyd advised the County had communicated there was a delay in providing comments to the proposed IGA due to personal matters involving the County Attorney. Still working toward getting those back.

**ADJOURN**

Trustee Smith moved to adjourn at 7:21 p.m. Trustee Stahl seconded, and the motion passed 6-0 with no discussion.

The next monthly meeting will be held on November 12th instead of the 11th, as that date falls on Veterans Day.

**Approved:**

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Theresa Howard, Mayor

---

Kimberly Boyd, Town Administrator

# Statement of Financial Position

Town of Kiowa

As of November 10, 2025

DISTRIBUTION ACCOUNT	TOTAL
<b>Assets</b>	
Current Assets	
Bank Accounts	
1010 TOK Primary Checking (6476)	129,406.65
1020 TOK Money Market Account (6484)	786,579.70
1050 Petty Cash	170.41
<b>Total for Bank Accounts</b>	<b>\$916,156.76</b>
Accounts Receivable	
1100 Accounts Receivable (A/R)	65,276.07
1101 Property Tax Receivable	186,050.00
<b>Total for Accounts Receivable</b>	<b>\$251,326.07</b>
Other Current Assets	
1493 Investment in Fixed Assets	0.00
<b>Total for Other Current Assets</b>	<b>\$0.00</b>
<b>Total for Current Assets</b>	<b>\$1,167,482.83</b>
Fixed Assets	
1492 Buildings	0.00
1540 Furniture & fixtures	0.00
1600 Accumulated depreciation	0.00
6750 Equipment & Furniture	0.00
<b>Total for Fixed Assets</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$1,167,482.83</b>
<b>Liabilities and Equity</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	127,997.11
<b>Total for Accounts Payable</b>	<b>\$127,997.11</b>
Credit Cards	
2040 VISA (5418)	517.34
<b>Total for Credit Cards</b>	<b>\$517.34</b>
Other Current Liabilities	
2104 Deferred Revenue	\$0.16
2114 Committed Fund Balance Conservation Trust	13,085.00
2124 Committed Fund Balance Road and Bridge	247,177.00

# Statement of Financial Position

Town of Kiowa

As of November 10, 2025

DISTRIBUTION ACCOUNT	TOTAL
<b>Total for 2104 Deferred Revenue</b>	<b>\$260,262.16</b>
2105 Deferred Property Tax	186,050.00
2109 Adjustment for TABOR	-15,054.00
2210 Payroll tax to pay	\$0.00
2211 FICA- Payroll Taxes	-7,775.42
2212 FIT	7,306.82
2213 Colorado SIT	500.00
2214 Retirement benefits to pay 457	-60.00
2215 FUTA	-130.94
2216 CO FLI - Family leave	0.00
2217 Colorado SUI	-66.27
2501 ICMA 401(a)	-3,395.49
<b>Total for 2210 Payroll tax to pay</b>	<b>-\$3,621.30</b>
2510 Impact Fees Collected	6,271.43
Fund Balance--Res'd for Emergency	14,554.00
<b>Total for Other Current Liabilities</b>	<b>\$448,462.29</b>
<b>Total for Current Liabilities</b>	<b>\$576,976.74</b>
<b>Total for Liabilities</b>	<b>\$576,976.74</b>
Equity	
3150 Opening balance equity	-0.06
3300 Retained Earnings	644,566.70
Net Income	-54,060.55
<b>Total for Equity</b>	<b>\$590,506.09</b>
<b>Total for Liabilities and Equity</b>	<b>\$1,167,482.83</b>

# Statement of Activity

Town of Kiowa

January 1-November 10, 2025

DISTRIBUTION ACCOUNT	TOTAL
<b>Income</b>	
4000 Tax Revenue	
4010 Roads & Streets	
4011 Road & Bridge Distribution	68,049.82
4012 Highway Users Tax Fund (HUTF)	23,633.41
<b>Total for 4010 Roads &amp; Streets</b>	<b>\$91,683.23</b>
4015 Cigarette Distribution	1,761.80
4020 Current Interest	104.18
4050 Personal Property Exemption	601.00
4051 Property Tax	158,990.64
4060 Sales Tax - DOR	229,467.58
4061 Senior/Vet Exemption	1,658.14
4062 Severance & Mineral Tax Distribution	81.00
4063 Specific Ownership Taxes (SOT)	18,996.25
4065 Use tax	15,584.75
4067 Conservation Trust Fund (CTF)	6,188.20
<b>Total for 4000 Tax Revenue</b>	<b>\$525,116.77</b>
4200 Contributed Income	
4210 Government Grants & Contracts	
4215 DOLA - EIAF 9734 Grant	303,194.23
4216 CDOT - TAP Grant	243,277.87
<b>Total for 4210 Government Grants &amp; Contracts</b>	<b>\$546,472.10</b>
4220 Sponsorships & Donations	
4221 Annual Town Events	15,300.00
4222 Town Parks Improvement Project - Donations	3,216.84
<b>Total for 4220 Sponsorships &amp; Donations</b>	<b>\$18,516.84</b>
<b>Total for 4200 Contributed Income</b>	<b>\$564,988.94</b>
4250 Sales	
4251 Business License Fees	3,485.84
4252 Building Permit and Plan Review Fees	29,489.15
4254 Dog License Fee	31.50
4256 Liquor License Renewal Fee	100.00
4257 Special Event Liquor License Fee	500.00
4258 Solicitor Permit	110.00
4259 Records Request Fees	10.00
4261 Court Fines	350.00
<b>Total for 4250 Sales</b>	<b>\$34,076.49</b>
4270 Expense Reimbursement from KWWA	
4273 Postage	-298.96
<b>Total for 4270 Expense Reimbursement from KWWA</b>	<b>-\$298.96</b>

# Statement of Activity

Town of Kiowa

January 1-November 10, 2025

DISTRIBUTION ACCOUNT	TOTAL
4280 Franchise Tax	
4281 Black Hills	9,851.99
4282 Comcast	200.00
4283 CORE	15,467.44
<b>Total for 4280 Franchise Tax</b>	<b>\$25,519.43</b>
4400 KWWA Operating Contract	69,814.94
<b>Total for Income</b>	<b>\$1,219,217.61</b>
<b>Gross Profit</b>	<b>\$1,219,217.61</b>
<b>Expenses</b>	
6000 Payroll expenses	
6010 Salary & Wages	
6030 Salary & Wages- Public Works-Streets	15,515.67
6040 Salary & Wages - Admin Staff	104,404.06
<b>Total for 6010 Salary &amp; Wages</b>	<b>\$119,919.73</b>
6020 Board Monthly Stipend	6,700.00
6100 Payroll Taxes (Employer)	10,728.88
6210 Deferred Health Care	16,476.25
6212 ToK Benefit Expense	2,758.95
6250 Reimbursements - Employee	1,273.60
6270 MyPay Solutions Contractual Fees	1,621.96
<b>Total for 6000 Payroll expenses</b>	<b>\$159,479.37</b>
6281 Team Building	482.66
6290 Professional Training & Conference	\$6,660.52
6240 Boards & Commissions	90.00
<b>Total for 6290 Professional Training &amp; Conference</b>	<b>\$6,750.52</b>
6300 Advertising & Public Notices	\$510.75
6310 Display Ads	933.00
6320 Public Notices	1,838.44
6330 Town Sponsored Events	5,813.94
<b>Total for 6300 Advertising &amp; Public Notices</b>	<b>\$9,096.13</b>
6400 Subcontractor	
6401 Snowplowing	5,411.25
6402 Christmas Tree Lights	3,000.00
6403 Event Coordinator	1,250.00
<b>Total for 6400 Subcontractor</b>	<b>\$9,661.25</b>
6500 Insurance	
6510 CIRSA Insurance (PC & Liability)	22,259.64
6512 CIRSA (Workers Compensation)	-325.05
6530 STD & LTD Insurance	76.52
<b>Total for 6500 Insurance</b>	<b>\$22,011.11</b>

# Statement of Activity

## Town of Kiowa

January 1-November 10, 2025

DISTRIBUTION ACCOUNT	TOTAL
6601 Donations & Sponsorships to Others	10,634.56
6605 Licenses & Permits	10.00
6620 Meals & Entertainment	\$661.84
6621 Community Engagement	924.44
<b>Total for 6620 Meals &amp; Entertainment</b>	<b>\$1,586.28</b>
6630 Dues & Subscriptions	
6631 Newspaper & Publication Subscription	1,050.50
6632 Website/Apps	\$1,333.26
6632.1 Accounting Software - Intuit QuickBooks	1,218.87
6632.2 Adobe Subscription	479.80
6632.4 Indeed	506.46
6632.7 Town website	72.13
6632.9 Zoom	590.14
<b>Total for 6632 Website/Apps</b>	<b>\$4,200.66</b>
6633 Professional Memberships	4,400.33
<b>Total for 6630 Dues &amp; Subscriptions</b>	<b>\$9,651.49</b>
6710 Repairs & maintenance	
6711 Trash and Janitorial	1,630.53
6712 Repairs & Maintenance - Streets	10,592.37
6713 Repair & Maintenance - Town Hall	3,855.11
6714 Repairs & Maintenance - Parks & Rec	8,904.18
<b>Total for 6710 Repairs &amp; maintenance</b>	<b>\$24,982.19</b>
6760 Rent & Lease Equipment	
6761 Parks & Rec - Parker Port-a Potty	8,999.62
6762 Equipment Purchase/Lease	23,701.10
<b>Total for 6760 Rent &amp; Lease Equipment</b>	<b>\$32,700.72</b>
6770 Facility rental	1,245.55
6771 Town Event Entertainment	20,294.38
6800 General Office Expenses	\$13,860.85
6805 Shipping & Postage	85.52
6820 Office supplies	\$3,486.83
6822 Supplies for Events/Specialty	\$14,076.68
6826 Town apparel	1,590.57
<b>Total for 6822 Supplies for Events/Specialty</b>	<b>\$15,667.25</b>
6823 Specific Use Supplies & Materials for Parks	485.69
6824 Specific Use Supplies for R & B	11,961.13
<b>Total for 6820 Office supplies</b>	<b>\$31,600.90</b>
6821 Specific Use Supplies for Office	2,546.41
6830 Copier Lease	3,323.38

# Statement of Activity

Town of Kiowa

January 1-November 10, 2025

DISTRIBUTION ACCOUNT	TOTAL
6850 Computer Supplies/Software & apps	8,911.18
6860 Printing & Photocopying	4,410.21
<b>Total for 6800 General Office Expenses</b>	<b>\$64,738.45</b>
6900 Utilities	\$762.47
6905 Utilities- Power - CORE	2,493.65
6906 Utilities- Power- Street Lights - CORE	10,400.46
6910 Utilities- Heat - Black Hills	2,994.36
6920 Utilities - Water and Sewer - KWWA	4,771.27
6940 Utilities Telephone/Internet	5,592.49
6970 Security/Alarm Monitoring	3,619.15
<b>Total for 6900 Utilities</b>	<b>\$30,633.85</b>
7000 Professional Services	
7016 Legal Services	
7012 Legal Services - General Counsel	23,911.50
7013 Legal Services - Special Counsel	280.50
7014 Professional Services - Municipal Court	11,427.54
<b>Total for 7016 Legal Services</b>	<b>\$35,619.54</b>
7020 IT Services	\$1,319.32
7021 Professional - IT - Phoenix Technologies	9,679.86
7022 Professional - Web Design	2,180.00
<b>Total for 7020 IT Services</b>	<b>\$13,179.18</b>
7030 Financial Services	
7031 Professional Services - Accountant	1,021.71
7032 Professional Services - Auditor	16,500.00
<b>Total for 7030 Financial Services</b>	<b>\$17,521.71</b>
7040 COUNSULTING SERVICES	
7041 Professional - Consulting - SafeBuilt	5,446.07
7042 Professional - Consulting - Kimley-Horn	714,464.44
7043 Professional - Consulting - CORE Engineering	2,200.00
<b>Total for 7040 COUNSULTING SERVICES</b>	<b>\$722,110.51</b>
7070 IGA with ECSO	65,244.93
7090 Professional Services- Other	\$200.00
7091 Professional - Code Enforcement	13,240.53
7092 Professional - Fischer Project Mgmt	10,000.00
7094 Professional Services - Security	480.00
<b>Total for 7090 Professional Services- Other</b>	<b>\$23,920.53</b>
<b>Total for 7000 Professional Services</b>	<b>\$877,596.40</b>
7100 Bank Charges & Fees	566.79

# Statement of Activity

Town of Kiowa

January 1-November 10, 2025

DISTRIBUTION ACCOUNT	TOTAL
7200 Vehicle Expenses	
7210 Vehicle Gas & Fuel	3,294.25
7220 Licenses/Registrations	22.47
7230 Vehicle - Repairs Maintenance	3,517.49
<b>Total for 7200 Vehicle Expenses</b>	<b>\$6,834.21</b>
7500 Other Miscellaneous Expense	\$500.00
7503 Elbert County Clerk & Recorder	1,079.25
7504 Elbert CO Treasurer Fee	3,233.51
<b>Total for 7500 Other Miscellaneous Expense</b>	<b>\$4,812.76</b>
<b>Total for Expenses</b>	<b>\$1,293,768.67</b>
<b>Net Operating Income</b>	<b>-\$74,551.06</b>
Other Income	
8000 Interest Income	20,935.89
<b>Total for Other Income</b>	<b>\$20,935.89</b>
Other Expenses	
7505 Miscellaneous Receipts	445.38
<b>Total for Other Expenses</b>	<b>\$445.38</b>
<b>Net Other Income</b>	<b>\$20,490.51</b>
<b>Net Income</b>	<b>-\$54,060.55</b>