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

AGENDA

1. Invocation/Pledge of Allegiance

2. Call to Order/Roll Call

3. Approval of Agenda

4. 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.

5. Approval of Minutes

A. January 27, 2026, Special Meeting Minutes

6. Consent Items

A. Expenditures for Year-to-Date 2026

B. Board Letter of Support – 2026 CML Annual Conference Scholarship

7. General Business

A. RESOLUTION 2026-02 - A Resolution Declaring a Vacancy in the Office of the Mayor and Appointing a Qualified Person to the Vacant Office of the Mayor

B. RESOLUTION 2026-03 - A Resolution Authorizing the Town Administrator to Apply for a Local Planning Capacity Grant With the Colorado Department of Local Affairs, Amending the Town of Kiowa 2026 Budget, and Appropriating Funds

8. Staff Reports

- A. Mayor Pro Tem Hart
- B. Board of Trustees
- C. Town Attorney
- D. Town Administrator
 - 1) Grants Update
 - 2) Main Street update
 - 3) Elbert County Commissioners' proposal to rename SH-86 through Kiowa
 - 4) Public Works
 - 5) Code Enforcement - 2025 4th quarter report
 - 6) Municipal Court — Judge King resignation

9. Discussion/Communications

- A. Discussion on VRBO and Airbnb — Trustee Shantz

10. Adjourn

Agenda Approved By:

Tammy Hart
Mayor Pro Tem, Town of Kiowa

Date Posted:

February 9, 2026

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.



CALL TO ORDER/ ROLL CALL

Mayor Pro Tem Hart called the monthly Board of Trustees meeting to order on January 27, 2026, at 7:04 PM.

Present: Mayor Pro Tem Hart, Trustee Shafer, Trustee Smith, Trustee Wineland, and Trustee Schantz. The Town of Kiowa had a quorum to conduct business.

Trustee Stahl arrived at 7:12 pm.

Also present:

Kim Boyd, Town Administrator

Sasha Davidson, Town Clerk

Joshua Myers, Town Attorney

APPROVAL OF AGENDA

Trustee Wineland motioned to approve the agenda; Trustee Shafer seconded. The motion carried 6-0, with no discussion.

PUBLIC COMMENT

APPROVAL OF MINUTES

Trustee Shafer motioned to approve the minutes from December 9, 2025, monthly meeting, and Trustee Wineland seconded. The motion carried 6-0 with no discussion.

PROCLAMATIONS

1. Mayor Pro Tem Hart read the Proclamation Honoring the Life and Service of Mayor Theresa “Terry” Howard; Trustee Shafer motioned to approve the Proclamation; Trustee Wineland seconded. The motion carried 6-0, with no discussion. A moment of silence was observed in honor of Mayor Howard.
2. Administrator Boyd read the Proclamation Celebrating America 250 and Colorado 150: A Dual Anniversary Commemoration; Trustee Shafer motioned to approve the Proclamation; Trustee Wineland seconded. The motion carried 6-0, with no discussion.

CONSENT AGENDA

Trustee Wineland moved to approve the consent agenda items, and Trustee Smith seconded. Motion carried 6-0 with no further discussion.

3. Expenditures for Year-to-Date 2026
4. RESOLUTION 2026-01 - A RESOLUTION ESTABLISHING A DESIGNATED PUBLIC PLACE FOR THE POSTING OF MEETING NOTICES AS REQUIRED BY THE COLORADO OPEN MEETINGS LAW

GENERAL BUSINESS

5. **ORDINANCE NO. 2026-01, AN ORDINANCE OF THE TOWN OF KIOWA, COLORADO, ESTABLISHING A TEMPORARY MORATORIUM ON ACCEPTANCE OF NEW LAND USE APPLICATIONS** was introduced in printed form and read by title. Town Attorney Myers provided a report on the purpose of the Ordinance. Public comment was allowed during Public Comment; none was provided. Trustee Shafer made the motion to approve the Ordinance, and Trustee Stahl seconded. Motion carried 6-0 with no further discussion.
6. **ORDINANCE NO. 2026-02, AN ORDINANCE OF THE TOWN OF KIOWA, COLORADO, AUTHORIZING THE TOWN ADMINISTRATOR TO SIGN ALL CONTRACTS BINDING THE TOWN WHEN AUTHORIZED BY RESOLUTION ADOPTED BY THE BOARD OF TRUSTEES** was introduced in printed form and read by title. Town Attorney Myers provided a report on the purpose of the Ordinance. Public comment was allowed during Public Comment; none was provided. Trustee Smith made the motion to approve the Ordinance, and Trustee Shafer seconded. Motion carried 6-0 with no further discussion.

STAFF REPORTS

7. **Mayor Pro Tem Hart**
Mayor Pro Tem Hart gave information about Mayor Howard's upcoming Celebration of Life Service.
8. **Board of Trustees**
Trustee Wineland gave an update on the successful distribution of gifts during the 2025 ECCO Christmas for Kids in December.
9. **Town Attorney**
Town Attorney Myers provided an update on the Maverix Broadband legal matter and asked for the Board's direction to staff coordinating a meeting with the County and its legal counsel to discuss the IGA for real estate within the town limits and to set clear terms for such.
10. **Town Administrator**
Administrator Boyd gave an update on grants, Kiowa Main Street, and 2026 town events. She advised that a code enforcement report would be presented at the end of the first quarter and at the April monthly meeting.

STUDY SESSION

11. Town Attorney Myers led a study session on the procedure laid out by the Town Charter, Municipal Code, and state statutes for handling an unexpected vacancy on the Board of Trustees, including the office of Mayor.

ADJOURN

Trustee Shafer moved to adjourn at 8:27 pm. Trustee Smith seconded, and the motion passed 6-0 with no discussion.

Approved:

Tammy Hart, Mayor Pro Tem

Kimberly Boyd, Town Administrator

Statement of Financial Position

Town of Kiowa
As of February 6, 2026

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
1010 TOK Primary Checking (6476)	178,245.65
1020 TOK Money Market Account (6484)	794,191.88
1050 Petty Cash	128.76
Total for Bank Accounts	\$972,566.29
Accounts Receivable	
1100 Accounts Receivable (A/R)	65,276.07
1101 Property Tax Receivable	186,050.00
Total for Accounts Receivable	\$251,326.07
Other Current Assets	
1493 Investment in Fixed Assets	0.00
Total for Other Current Assets	\$0.00
Total for Current Assets	\$1,223,892.36
Fixed Assets	
1492 Buildings	0.00
1540 Furniture & fixtures	0.00
1600 Accumulated depreciation	0.00
6750 Equipment & Furniture	0.00
Total for Fixed Assets	\$0.00
Total for Assets	\$1,223,892.36
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	127,997.11
Total for Accounts Payable	\$127,997.11
Credit Cards	
2040 VISA (5418)	-20,150.02
Total for Credit Cards	-\$20,150.02
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 February 6, 2026

DISTRIBUTION ACCOUNT	TOTAL
Total for 2104 Deferred Revenue	\$260,262.16
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	-7,797.55
2212 FIT	7,313.07
2213 Colorado SIT	544.00
2214 Retirement benefits to pay 457	-60.00
2215 FUTA	-130.94
2216 CO FLI - Family leave	4.50
2217 Colorado SUI	-66.27
2501 ICMA 401(a)	-3,395.49
Total for 2210 Payroll tax to pay	-\$3,588.68
2510 Impact Fees Collected	6,271.43
Fund Balance--Res'd for Emergency	14,554.00
Total for Other Current Liabilities	\$448,494.91
Total for Current Liabilities	\$556,342.00
Total for Liabilities	\$556,342.00
Equity	
3150 Opening balance equity	-0.06
3300 Retained Earnings	578,519.57
Net Income	89,030.85
Total for Equity	\$667,550.36
Total for Liabilities and Equity	\$1,223,892.36

Statement of Activity

Town of Kiowa

January 1-February 6, 2026

DISTRIBUTION ACCOUNT	TOTAL
Income	
4000 Tax Revenue	
4010 Roads & Streets	
4011 Road & Bridge Distribution	17,121.48
4012 Highway Users Tax Fund (HUTF)	2,504.54
Total for 4010 Roads & Streets	\$19,626.02
4015 Cigarette Distribution	186.11
4060 Sales Tax - DOR	102,012.14
4063 Specific Ownership Taxes (SOT)	1,917.61
4065 Use tax	1,318.66
Total for 4000 Tax Revenue	\$125,060.54
4200 Contributed Income	
4210 Government Grants & Contracts	
4215 DOLA - EIAF 9734 Grant	48,500.50
Total for 4210 Government Grants & Contracts	\$48,500.50
Total for 4200 Contributed Income	\$48,500.50
4250 Sales	
4251 Business License Fees	75.00
4252 Building Permit and Plan Review Fees	4,927.10
Total for 4250 Sales	\$5,002.10
4280 Franchise Tax	
4281 Black Hills	1,823.04
4283 CORE	3,629.13
Total for 4280 Franchise Tax	\$5,452.17
4400 KWWA Operating Contract	7,052.49
Total for Income	\$191,067.80
Gross Profit	\$191,067.80
Expenses	
6000 Payroll expenses	
6010 Salary & Wages	
6030 Salary & Wages- Public Works-Streets	5,297.92
6040 Salary & Wages - Admin Staff	10,729.18
Total for 6010 Salary & Wages	\$16,027.10
6020 Board Monthly Stipend	800.00
6100 Payroll Taxes (Employer)	1,412.67
6210 Deferred Health Care	2,018.48
6212 ToK Benefit Expense	-461.66

Statement of Activity

Town of Kiowa

January 1-February 6, 2026

DISTRIBUTION ACCOUNT	TOTAL
6250 Reimbursements - Employee	100.00
6270 MyPay Solutions Contractual Fees	164.75
Total for 6000 Payroll expenses	\$20,061.34
6300 Advertising & Public Notices	
6320 Public Notices	302.93
6330 Town Sponsored Events	9,000.00
Total for 6300 Advertising & Public Notices	\$9,302.93
6500 Insurance	
6510 CIRSA Insurance (PC & Liability)	6,232.24
6512 CIRSA (Workers Compensation)	5,587.01
Total for 6500 Insurance	\$11,819.25
6601 Donations & Sponsorships to Others	500.00
6630 Dues & Subscriptions	
6633 Professional Memberships	2,204.83
Total for 6630 Dues & Subscriptions	\$2,204.83
6710 Repairs & maintenance	
6711 Trash and Janitorial	185.04
6712 Repairs & Maintenance - Streets	801.72
6713 Repair & Maintenance - Town Hall	150.44
6714 Repairs & Maintenance - Parks & Rec	6,305.91
Total for 6710 Repairs & maintenance	\$7,443.11
6760 Rent & Lease Equipment	\$655.61
6761 Parks & Rec - Parker Port-a Potty	750.00
Total for 6760 Rent & Lease Equipment	\$1,405.61
6771 Town Event Entertainment	15,000.00
6800 General Office Expenses	
6830 Copier Lease	367.66
6850 Computer Supplies/Software & apps	2,661.50
6860 Printing & Photocopying	1,646.25
Total for 6800 General Office Expenses	\$4,675.41
6900 Utilities	\$798.84
6905 Utilities- Power - CORE	1,675.83
6906 Utilities- Power- Street Lights - CORE	1,083.16
6910 Utilities- Heat - Black Hills	706.73
6940 Utilities Telephone/Internet	522.44
6970 Security/Alarm Monitoring	95.56
Total for 6900 Utilities	\$4,882.56

Statement of Activity

Town of Kiowa

January 1-February 6, 2026

DISTRIBUTION ACCOUNT	TOTAL
7000 Professional Services	
7016 Legal Services	
7012 Legal Services - General Counsel	8,315.50
7014 Professional Services - Municipal Court	1,262.28
Total for 7016 Legal Services	\$9,577.78
7020 IT Services	
7021 Professional - IT - Phoenix Technologies	1,005.75
Total for 7020 IT Services	\$1,005.75
7040 Consulting Services	
7041 Professional - Consulting - SafeBuilt	4,696.28
7042 Professional - Consulting - Kimley-Horn	0.00
Total for 7040 Consulting Services	\$4,696.28
7070 IGA with ECSO	9,166.00
7090 Professional Services- Other	
7091 Professional - Code Enforcement	2,200.00
Total for 7090 Professional Services- Other	\$2,200.00
Total for 7000 Professional Services	\$26,645.81
7100 Bank Charges & Fees	1.00
7200 Vehicle Expenses	
7230 Vehicle - Repairs Maintenance	258.48
Total for 7200 Vehicle Expenses	\$258.48
7400 Road and Streets Repair	216.69
7500 Other Miscellaneous Expense	
7503 Elbert County Clerk & Recorder	72.37
Total for 7500 Other Miscellaneous Expense	\$72.37
Total for Expenses	\$104,489.39
Net Operating Income	\$86,578.41
Other Income	
8000 Interest Income	2,452.44
Total for Other Income	\$2,452.44
Net Other Income	\$2,452.44
Net Income	\$89,030.85



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

Colorado Municipal League
1144 Sherman Street, Suite 500
Denver, CO 80203

RE: Letter of Interest – 2026 CML Annual Conference Scholarship

To Whom It May Concern,

On behalf of the Town of Kiowa Board of Trustees, we write to express our full support for Kimberly Boyd’s attendance at the 2026 Colorado Municipal League (CML) Annual Conference.

The Board of Trustees values professional development opportunities that strengthen the town’s ability to govern effectively and responsibly. Attendance at the CML Annual Conference will provide practical knowledge, tools, and statewide connections that will directly benefit Kiowa by improving planning, informing decision-making, and increasing awareness of legislative and funding opportunities affecting small municipalities.

The Town of Kiowa faces ongoing financial challenges due to limited local revenue and structural budget constraints. Approximately 50 percent of the town’s operating budget is comprised of grant funding, requiring careful management, compliance, and matching resources, which limits available discretionary funds for professional development and travel.

Scholarship assistance would help ensure Kiowa can continue to participate in essential training and collaboration opportunities without placing additional strain on limited municipal resources. We believe this investment will provide a meaningful return to the town and the residents we serve.

Thank you for your consideration.

Tammy Hart, Mayor Pro Tem

Jonathon Shafer, Trustee

Trevor Smith, Trustee

Constance Stahl, Trustee

Baillie Wineland, Trustee

Mona Schantz, Trustee

**RESOLUTION NO. 2026-02
TOWN OF KIOWA, COLORADO
BOARD OF TRUSTEES**

**A RESOLUTION DECLARING A VACANCY IN THE OFFICE OF THE MAYOR AND
APPOINTING A QUALIFIED PERSON TO THE VACANT OFFICE OF THE MAYOR**

WHEREAS, per Section 3.02(3) of the Town of Kiowa Home Rule Charter (“Charter”), the Board of Trustees (“Board”) for the Town of Kiowa (“Town”) shall declare a vacancy according to standards set forth by Town ordinance or by state statute applicable to towns when a vacancy occurs on the Board; and

WHEREAS, Town Mayor Theresa Howard passed away during her term in office on or about January 12, 2026; and

WHEREAS, the Board finds and determines that the Office of the Mayor for the Town is vacant; and

WHEREAS, Charter Section 3.02(3) authorizes the Board to appoint a person who meets the qualification requirements in Charter Section 3.03 to fill a vacancy on the Board until the next regular election of the Town, or the Board may fill the vacancy by special election; and

WHEREAS, the Board has considered the options of appointment and special election carefully, and finds that the cost of holding a special election would be a heavy financial burden on the Town, and therefore finds that it is in the best interest of the Town to fill the vacant Office of the Mayor by appointment.

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

Section 1. Recitals. The above-stated recitals are adopted by the Board and incorporated herein for all purposes.

Section 2. Declaration of Vacancy. The office of Mayor for the Town of Kiowa is hereby declared vacant.

Section 3. Appointment. The Board hereby appoints _____ to fill the vacancy in the Office of the Mayor until a successor is elected and takes office pursuant to the Charter and the Town of Kiowa Municipal Code, but in no event to extend past December 31, 2026.

Section 4. This Resolution shall be effective immediately upon adoption.

APPROVED AND ADOPTED BY THE BOARD OF TRUSTEES ON _____, 2026.

TOWN OF KIOWA, COLORADO

Tammy Hart, Mayor Pro Tem

Attest:

Sasha Davidson, Town Clerk

**TOWN OF KIOWA, COLORADO
BOARD OF TRUSTEES
RESOLUTION NO. 2026-03**

**A RESOLUTION AUTHORIZING THE TOWN ADMINISTRATOR TO APPLY FOR A
LOCAL PLANNING CAPACITY GRANT WITH THE COLORADO DEPARTMENT
OF LOCAL AFFAIRS, AMENDING THE TOWN OF KIOWA 2026 BUDGET, AND
APPROPRIATING FUNDS**

WHEREAS, the voters of the State of Colorado approved Proposition 123 (codified at C.R.S. § 29-32-101, *et seq.*) (“Prop 123”), establishing a state affordable housing support fund that allows local governments to receive grant funding through different grant programs that support affordable housing development; and

WHEREAS, the Local Planning Capacity Grant Program (the “LPC Grant Program”) is a Prop 123 grant program that is administered by the Division of Local Government under the Department of Local Affairs (“DOLA”); and

WHEREAS, the intent of the LPC Grant Program is to increase the capacity of local government planning departments to address affordable housing, especially by expediting development review, permitting, and zoning of affordable housing; and

WHEREAS, the Town of Kiowa (“Town”) Board of Trustees (“Board”), by Resolution No. 2025-15, adopted Policy No. 25-060, the Fast Track Review Process for Affordable Housing Developments Policy (“Policy”); and

WHEREAS, the Board desires to implement the Policy through well-founded planning and growth policies that support the Town’s long-term ability to strategically implement affordable housing action plans and reduce time constraints for completing affordable housing development reviews; and

WHEREAS, the Town of Kiowa 2024 Comprehensive Plan (“Comprehensive Plan”) contains goals and strategies to achieve the Town’s vision as set forth in the Comprehensive Plan, including, supporting intentional growth and enhanced infrastructure, which may be achieved through the preparation and analysis of infrastructure feasibility studies and planning, market studies, capital needs assessment, housing needs assessment, and other preliminary planning activities; and

WHEREAS, the Town needs to hire new personnel or contract employees that can strengthen the Town’s planning function by dedicating staff capacity to preliminary planning and analytical work that informs, supports, and accelerates the development of sound planning policies, particularly those related to affordable housing and land use within the Town, and who may support the implementation of those policies once the policies are adopted; and

WHEREAS, the Town’s financial ability to hire new personnel or contract employees and to complete such preliminary planning and analysis for the purposes stated in this Resolution are extremely limited and lacking; and

WHEREAS, the LPC Grant Program allows grant funds to be used for the purposes of hiring and employing new personnel or contract employees and for conducting the preliminary planning activities that are needed by the Town; and

WHEREAS, the Town Administrator submitted a commitment for the Town to DOLA on October 22, 2025, thereby making the Town eligible to apply for grant funds under the LPC Grant Program; and

WHEREAS, the LPC Grant Program requires a maximum match of 20%, but DOLA has approved a financial hardship match of 10% for the Town, thereby reducing the Town’s required match to be just 10% of the grant funds awarded to the Town; and

WHEREAS, the Board desires to authorize the Town Administrator to submit an application to DOLA under the LPC Grant Program requesting an award of grant funding in an amount that covers the anticipated costs of any new personnel and preliminary planning activities that support the Town’s Comprehensive Plan goals and vision, but not to exceed \$250,000.00, which would require a match by the Town of \$25,000.00; and

WHEREAS, the Board desires to amend the Town’s 2026 Community Development Fund Budget to allow for the reduced 10% matching requirement, up to a maximum of \$25,000, for the expenditure of LPC Grant Program funds awarded to the Town, and to appropriate the necessary funds to satisfy the proposed LPC grant match requirements.

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

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) amends the Town’s 2026 Budget, as attached hereto as **Exhibit 1**; (2) appropriates the sums for the expenditures as set forth in the amended 2026 Budget; and (3) authorizes and directs the Town Administrator to take all actions needed, including, without limitation, submitting an application to DOLA to obtain LPC Grant Program grant funding to support new personnel and preliminary planning activities for the Town.

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

**APPROVED AND ADOPTED BY THE BOARD OF TRUSTEES THIS 10TH DAY
OF FEBRUARY 2026.**

TOWN OF KIOWA, COLORADO

Tammy Hart, Mayor Pro Tem

Attest:

Sasha Davidson, Town Clerk

EXHIBIT 1

Amended Town of Kiowa 2026 Budget

{See attached.}

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

Budget Summary

Fund	2023 EOY Actuals	2024 Budget	2024 EOY Actuals	2025 Proposed Budget	2025 Proposed EOY Actuals	2026 Proposed Budget
General Fund	\$ 1,016,469	\$ 979,061	\$ 1,155,660	\$ 1,650,584	\$ 1,003,469	\$ 830,641
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
Total	\$ 1,619,238	\$ 1,792,969	\$ 2,151,609	\$ 3,369,335	\$ 2,883,505	\$ 3,592,077

**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
Beginning Fund Balance		\$ 1,012,581	\$ 1,016,436	\$ 979,061	\$ 1,155,660	\$ 1,650,584	\$ 1,003,469
ACCOUNT NUMBER	REVENUE						
	TAXES						
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	\$ -	\$ -	\$ -
	TOTAL TAXES	\$ 317,512	\$ 373,350	\$ 559,730	\$ 586,651	\$ 577,641	\$ 543,600
	INTERGOVERNMENTAL						
4211	American Rescue Plan Act	\$ 95,639	\$ 95,639	\$ -	\$ -	\$ -	\$ -
8012	Other Intergovernmental Revenue	\$ 33,517	\$ 725	\$ -	\$ 725	\$ -	\$ 725
	TOTAL INTERGOVERNMENTAL REVENUE	\$ 129,156	\$ 96,364	\$ -	\$ 725	\$ -	\$ 725
	LICENSES, FEES, AND CHARGES						
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
	TOTAL LICENSES, FEES, AND CHARGES	\$ 57,057	\$ 56,000	\$ 48,928	\$ 53,500	\$ 47,666	\$ 43,100
	GRANTS						
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
	TOTAL GRANTS	\$ 13,432	\$ -	\$ 41,876	\$ 1,250,000	\$ 546,500	\$ 1,303,500
	OTHER						
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	\$ -
	TOTAL OTHER REVENUE	\$ 147,104	\$ 69,000	\$ 63,442	\$ 99,500	\$ 123,925	\$ 130,130
	TOTAL REVENUE	\$ 664,261	\$ 594,714	\$ 713,976	\$ 1,990,376	\$ 1,295,732	\$ 2,021,055
	EXPENDITURES BY DEPARTMENT						
	GENERAL GOVERNMENT						
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
	TOTAL GENERAL GOVERNMENT	\$ 327,425	\$ 319,900	\$ 267,039	\$ 349,200	\$ 276,102	\$ 434,276
	PUBLIC SAFETY						
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
	TOTAL PUBLIC SAFETY	\$ 75,389	\$ 76,000	\$ 75,389	\$ 78,000	\$ 77,744	\$ 78,150
	JUDICIAL						
7016	Municipal Court - Contracted	\$ -	\$ 8,000	\$ -	\$ 18,360	\$ 13,650	\$ 20,000
	TOTAL JUDICIAL	\$ -	\$ 8,000	\$ -	\$ 18,360	\$ 13,650	\$ 20,000
	STREET MAINTENANCE						
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
	TOTAL STREET MAINTENANCE	\$ 63,562	\$ 116,800	\$ 153,543	\$ 890,580	\$ 776,546	\$ 826,780
	PARKS & RECREATION						
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
	TOTAL PARKS & RECREATION	\$ 38,103	\$ 43,850	\$ 58,215	\$ 81,769	\$ 51,902	\$ 81,770
	COMMUNITY DEVELOPMENT						
6040	Salaries and Benefits	\$ -	\$ 25,013	\$ 47,598	\$ 45,643	\$ 47,598	\$ 50,307
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
	TOTAL COMMUNITY DEVELOPMENT	\$ 24,301	\$ 81,113	\$ 100,660	\$ 77,543	\$ 746,903	\$ 772,907
	MAIN STREETS						
6820	General Office Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250
6825	Specific Use Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
6622	Community Engagement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
6772	Main Street Sponsored Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
	TOTAL MAIN STREETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,250
	TOTAL EXPENDITURES	\$ 528,780	\$ 645,663	\$ 654,846	\$ 1,495,452	\$ 1,942,847	\$ 2,193,883
	AUDIT ADJUSTMENTS - EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ 117,469	\$ -	\$ -	\$ -
	BEGINNING FUND BALANCE	\$ 1,012,581	\$ 1,016,469	\$ 979,061	\$ 1,155,660	\$ 1,650,584	\$ 1,003,469
	ENDING FUND BALANCE	\$ 1,016,469	\$ 979,061	\$ 1,155,660	\$ 1,650,584	\$ 1,003,469	\$ 830,641
	LESS CLASSIFIED FUND BALANCE	\$ 956,436	\$ 919,061	\$ 1,095,660	\$ 1,197,607	\$ 812,191	\$ 670,241
	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
	TOTAL CLASSIFIED FUND BALANCE	\$ 60,000	\$ 60,000	\$ 60,000	\$ 452,977	\$ 191,278	\$ 160,400

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

Fund: COMMUNITY DEVELOPMENT FUND						
		2024 Budget	2024 EOY Actuals	2025 Budget	2025 Proposed EOY Actuals	2026 Proposed Budget
ACCOUNT NUMBER	REVENUE					
4252	Building Permits & Plan Review	\$ 20,000	\$ 16,500	\$ 22,000	\$ 29,040	\$ 20,000
	GRANTS					
4216	EIAF 0234 - Comp Plan Update	\$ -	\$ 20,625	\$ -	\$ -	\$ -
	TOTAL REVENUE	\$ 20,000	\$ 37,125	\$ 22,000	\$ 29,040	\$ 20,000
	EXPENDITURES					
6040	Salaries and Benefits	\$ 25,013	\$ 47,598	\$ 45,643	\$ 47,598	\$ 50,307
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
	TOTAL COMMUNITY DEVELOPMENT	\$ 81,113	\$ 100,660	\$ 77,543	\$ 746,903	\$ 772,907

TOWN OF KIOWA

QUARTERLY REPORT

4TH 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 297 violations, issued 325 notices, summoned 9 violations into court and assisted with 13 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

