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**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**

#### 2026 Proposed Budget

- A. 2026 Proposed Budget

### **New Business**

### **Staff Reports**

- A. Mayor
- B. Board of Trustees
- C. Town Attorney

D. Town Administrator

- 1) CIRSA 2024 Loss Audit Report
- 2) Town Parks Project survey results
- 3) Kiowa Main Street Board update
- 4) Case No. 2024CV30100 — Maverix Broadband, Inc. vs Town of Kiowa, Colorado, and Kimberly Boyd, an individual

E. Public Works

F. Code Enforcement

**Consent Items**

A. Approval of Minutes from the September 9, 2025 monthly meeting

B. Expenditures for Year-to-Date 2025

**Board Training**

Board training with Joshua Myers, general counsel

A. Effective governance training with Joshua Myers, General Counsel

**Old Business**

**Discussion/Communications**

**Adjourn**

**Agenda Approved By:**

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

Date Posted:

OCTOBER 13, 2025

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**Time Posted: 5:30PM**

# 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.

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

<b>Budget Summary</b>
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<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	\$ 1,045,341
Roads & Streets	\$ 539,437	\$ 743,476	\$ 938,696	\$ 1,682,067	\$ 1,835,754	\$ 2,169,674
Parks & Recreation	\$ 63,332	\$ 70,432	\$ 57,253	\$ 36,684	\$ 44,282	\$ 623,212
Main Street Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,750
<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>\$ 3,854,977</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>ACCOUNT NUMBER</b>	<b>Beginning Fund Balance</b>	\$ 1,012,581	\$ 1,016,436	\$ 979,061	\$ 1,155,660	\$ 1,650,584	\$ 1,003,469
	<b>REVENUE</b>						
	<u>TAXES</u>						
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>	<b>\$ 317,512</b>	<b>\$ 373,350</b>	<b>\$ 559,730</b>	<b>\$ 586,651</b>	<b>\$ 577,641</b>	<b>\$ 543,600</b>
	<u>INTERGOVERNMENTAL</u>						
4211	American Rescue Plan Act	\$ 95,639	\$ 95,639	\$ -	\$ -	\$ -	\$ -
8012	Other Intergovernmental Revenue	\$ 33,517	\$ 725	\$ -	\$ 725	\$ -	\$ 725
	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>\$ 129,156</b>	<b>\$ 96,364</b>	<b>\$ -</b>	<b>\$ 725</b>	<b>\$ -</b>	<b>\$ 725</b>
	<u>LICENSES, FEES, AND CHARGES</u>						
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>	<b>\$ 57,057</b>	<b>\$ 56,000</b>	<b>\$ 48,928</b>	<b>\$ 53,500</b>	<b>\$ 47,666</b>	<b>\$ 43,100</b>
	<u>GRANTS</u>						
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
4817	CDBGPF-25-527 Kiowa Park Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000
	<b>TOTAL GRANTS</b>	<b>\$ 13,432</b>	<b>\$ -</b>	<b>\$ 41,876</b>	<b>\$ 1,250,000</b>	<b>\$ 546,500</b>	<b>\$ 1,303,500</b>
	<u>OTHER</u>						

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 Sponsorship	\$ -	\$ -	\$ -	\$ -	\$ 3,220	\$ -
4412	Other Revenue	\$ 59,067	\$ -	\$ -	\$ -	\$ 1,285	\$ -
	<b>TOTAL OTHER REVENUE</b>	<b>\$ 147,104</b>	<b>\$ 69,000</b>	<b>\$ 63,442</b>	<b>\$ 99,500</b>	<b>\$ 123,925</b>	<b>\$ 130,130</b>
	<b>TOTAL REVENUE</b>	<b>\$ 664,261</b>	<b>\$ 594,714</b>	<b>\$ 713,976</b>	<b>\$ 1,990,376</b>	<b>\$ 1,295,732</b>	<b>\$ 2,021,055</b>
	<b>EXPENDITURES BY DEPARTMENT</b>						
	<b>GENERAL GOVERNMENT</b>						
6240	Board of Trustees	\$ 360	\$ 1,000	\$ 360	\$ 3,000	\$ 8,400	\$ -
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	\$ 50,000
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	\$ 12,000
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	\$ 4,000
6330	Advertising & Public Notices	\$ 2,967	\$ -	\$ 2,967	\$ 3,000	\$ 2,290	\$ 3,000
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	\$ 25,000
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	\$ 5,000
	<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>\$ 322,776</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>	\$ -	\$ 8,000	\$ -	\$ 18,360	\$ 13,650	\$ 20,000
	<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	\$ 21,800
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>	\$ 63,562	\$ 116,800	\$ 153,543	\$ 890,580	\$ 776,546	\$ 748,580
	<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 EXPENDITURES</b>	\$ 38,103	\$ 43,850	\$ 58,215	\$ 81,769	\$ 51,902	\$ 81,770
	<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>	\$ 24,301	\$ 81,113	\$ 100,660	\$ 77,543	\$ 746,903	\$ 747,907
	<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>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,250
	<b>TOTAL EXPENDITURES</b>	\$ 528,780	\$ 645,663	\$ 654,846	\$ 1,495,452	\$ 1,942,847	\$ 1,979,183

	<i>AUDIT ADJUSTMENTS - EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</i>	\$ -		\$ 117,469	\$ -	\$ -	\$ -
	<b>BEGINNING FUND BALANCE</b>	\$ 1,012,581	\$ 1,016,469	\$ 979,061	\$ 1,155,660	\$ 1,650,584	\$ 1,003,469
	<b>ENDING FUND BALANCE</b>	\$ 1,016,469	\$ 979,061	\$ 1,155,660	\$ 1,650,584	\$ 1,003,469	\$ 1,045,341
	<u>LESS CLASSIFIED FUND BALANCE</u>	\$ 956,436	\$ 919,061	\$ 1,095,660	\$ 1,197,607	\$ 812,191	\$ 884,941
	ARPA Reserve	\$ -	0	\$ -	\$ 191,278	\$ 191,278	\$ -
	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>	\$ 60,000	\$ 60,000	\$ 60,000	\$ 452,977	\$ 191,278	\$ 160,400

**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>						
	<b>TAXES</b>						
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>	\$ 105,546	\$ 160,200	\$ 261,825	\$ 282,851	\$ 274,356	\$ 269,500
	<b>INTERGOVERNMENTAL</b>						
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>	\$ 165,650	\$ 160,639	\$ 86,938	\$ 101,100	\$ 109,377	\$ 109,500
	<b>GRANTS</b>						
4215	DOLA Grant - EIAF 9734 - Stormwater Drainage	\$ -	\$ -	\$ -	\$ 750,000	\$ 303,200	\$ 446,800
4216	CDOT TAP Grant - Stormwater Drainage	\$ -	\$ -	\$ -	\$ 500,000	\$ 243,300	\$ 256,700
	<b>TOTAL GRANTS</b>	\$ -	\$ -	\$ -	\$ 1,250,000	\$ 546,500	\$ 703,500
	<b>TOTAL REVENUE</b>	\$ 271,196	\$ 320,839	\$ 348,763	\$ 1,633,951	\$ 930,233	\$ 1,082,500
	<b>EXPENDITURES</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

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	\$ 21,800
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>\$ 748,580</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>\$ 2,169,674</b>

Town of Kiowa, Colorado

2026 Proposed Budget

Fund: PARKS & RECREATION							
		2023 EOY Actuals	2024 Budget	2024 EOY Actuals	2025 Budget	2025 Proposed EOY Actuals	2026 Proposed Budget
<b>ACCOUNT NUMBER</b>	<b>Beginning Fund Balance</b>	\$ 51,496	63,332	70,432	57,253	36,684	44,282
	<b>REVENUE</b>						
4060	Sales Tax (15%)	\$ 35,023	\$ 35,700	\$ 39,450	\$ -	\$ -	\$ -
4060	Sales Tax (20%)				\$ 54,200	\$ 52,800	\$ 54,200
8010	Sales of Assets	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ -
	<b>INTERGOVERNMENTAL</b>						
4217	DOLA - Kiowa Park Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000
4203	Conservation Trust Fund	\$ 14,916	\$ 15,250	\$ 6,686	\$ 7,000	\$ 6,700	\$ 6,500
	<b>TOTAL REVENUE</b>	\$ 49,939	\$ 50,950	\$ 52,136	\$ 61,200	\$ 59,500	\$ 660,700
	<b>EXPENDITURES</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 EXPENDITURES</b>	\$ 38,103	\$ 43,850	\$ 58,215	\$ 81,769	\$ 51,902	\$ 81,770
	<b>BEGINNING FUND BALANCE</b>	\$ 51,496	\$ 63,332	\$ 63,332	\$ 57,253	\$ 36,684	\$ 44,282
	<b>ENDING FUND BALANCE</b>	\$ 63,332	\$ 70,432	\$ 57,253	\$ 36,684	\$ 44,282	\$ 623,212

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

<b>Fund: COMMUNITY DEVELOPMENT FUND</b>						
		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
	<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	Contributed Income from Town of Kiowa	\$ 20,000
4224	Fundraising Events & Sponsorships	\$ 5,000
<b>TOTAL REVENUE</b>		<b>\$ 25,000</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>\$ 16,750</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 Contribution</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>



**INVOCATION/PLEDGE OF ALLEGIANCE**

Pastor Adam June of Encompass Church 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 August 12, 2025, at 7:01 PM.

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

Trustee Stahl was absent.

Also present:

Kim Boyd, Town Administrator

Sasha Davidson, Town Clerk

Joshua Myers, Michow Guckenberger & McAskin

**AGENDA CONSENT**

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

**PUBLIC COMMENT**

1. None.

**NEW BUSINESS**

2. Trustee Smith moved to approve RESOLUTION 11, SERIES 2025, A RESOLUTION APPROVING THE PROFESSIONAL LEGAL SERVICES AGREEMENT FOR MICHOW, GUCKENBERGER & MCASKIN, LLP AS GENERAL COUNSEL FOR THE TOWN OF KIOWA. Trustee Wineland seconded the motion, and the motion was carried 6-0 with no discussion.

**PUBLIC HEARING**

3. Mayor Howard opened the public hearing at 7:13 pm.

Mayor Howard asked if any board member had a conflict of interest regarding the ordinance. The record shows that no board members acknowledged a conflict in this matter.

ORDINANCE NO. 11, SERIES 2025, AN ORDINANCE OF THE TOWN OF KIOWA, ELBERT COUNTY, COLORADO, AMENDING THE TOWN OF KIOWA ZONING CODE, CHAPTER 16, ARTICLE XIV - SIGN CODE, TOWN OF KIOWA, COLORADO

Mayor Howard closed the public hearing with no public comment being made from anyone present or online.

**NEW BUSINESS**

4. Trustee Wineland moved to approve ORDINANCE NO. 11, SERIES 2025. Mayor Pro Tem Hart seconded the motion, and the motion was carried 6-0 with no discussion.

**PUBLIC HEARING**

5. Mayor Howard opened the public hearing.

VARIANCE REQUEST BY HOO MOTORS AT 209 CHEYENNE STREET

Mayor Howard closed the public hearing with no public comment being made from anyone present or online.

**NEW BUSINESS**

6. Trustee Smith moved to approve the variance request by Hoo Motors, and Trustee Shafer seconded the motion. The motion was carried 6-0 with no discussion.
7. Trustee Smith moved to approve RESOLUTION 12, SERIES 2025, A RESOLUTION AUTHORIZING AN INTERGOVERNMENTAL AGREEMENT WITH VEREGY WEST, LLC, with the resolution number revised on the document, and Trustee Wineland seconded the motion. The motion was carried 6-0 with no discussion.
8. Mayor Pro Tem Hart moved to approve the proposed Policy 22-060 - On-Call Response Procedures, and Trustee Wineland seconded the motion. The motion was carried 6-0 with no discussion.

**STAFF REPORTS**

**9. Mayor**

Mayor Howard read a statement into the record regarding the September 9<sup>th</sup> monthly meeting public comment.

**10. Board of Trustees**

None.

**11. Town Attorney**

Mr. Myers looks forward to working with the Town and learning the processes of the Town.

**12. Town Administrator**

**a) Grant update**

The \$10,000 SIPA grant request was not approved, which would have helped the Town digitize paper files, maps, and other documents. We were told the budget was limited and there were many strong applications.

We submitted our grant application for the Rural and Tribal Assistance Pilot Program yesterday. This first-come, first-served program has a total of \$54.2 million available, but it may run out before the October 8th deadline. We requested \$2.5 million for the Kiowa-Bennett and County Road 45.

**b) Town Parks Project update**

We are preparing our application for January submission. Christine attended the last Main Streets Board meeting, discussing the project and collaborating on community engagement ideas and events. We'll have a table at Fall Fest to share info about the Parks Project, display designs, and gather input from park users. Fall Fest attracts diverse residents, businesses, and visitors, making it ideal for feedback.

**c) Kiowa Main Streets**

The Main Street Board and I are working on the application for Kiowa to become an official Main Street Community and will update at December's meeting. Meanwhile, I'll attend the Main Street Managers Summit from September 30th to October 2nd in Lyons. The summit introduces my role as Main Street Manager, covers state requirements, networking, and gathering ideas beneficial to our Main Street.

**d) Upcoming Town Events**

The Annual Fall Fest will take place on October 11th from 11:00 a.m. to 4:00 p.m. There will be a variety of activities, including a Pumpkin Patch, face painting, food trucks, and numerous craft vendors. Live performances by David Chapa and a bounce house, game booths sponsored by local non-profits and businesses, where children can enjoy trick-or-treating at each booth.

The Kiowa Christmas event, featuring ECCO's Christmas for Kids Kick-Off, is scheduled for November 29th, starting at 11:00 a.m. The event is currently in the planning phase, but preparations are well underway. We will have a variety of vendors, and the Some Sweet Day Quintet will provide live music to enhance the festive atmosphere. Santa Claus has also confirmed his attendance. The organizing committee is also brainstorming additional activities and entertainment options to ensure everyone has a memorable experience.

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

On September 4th, the special counsel filed a Motion for Order to Show Cause because Maverix did not prosecute the case. We responded to their Complaint on July 7th, confirming that the case was at issue. The disclosure deadlines have passed, but Maverix did not respond to or engage with our attempts to discuss. The court considered the motion and entered an order the same day. If Maverix fails to respond in 35 days, we request that the case be dismissed for failure to prosecute.

**f) Update on SH-86 Storm Drainage and Sidewalk Improvement Project**

The 60% for design and engineering was submitted to CDOT on August 16 for review. This review is expected to take approximately 2 to 3 weeks. Additionally, Kimley-Horn will have a table at Fall Fest, offering a final opportunity to discuss this project with event attendees – residents, etc.

**CONSENT ITEMS**

- 13. Trustee Smith moved to approve the minutes from the August 12, 2025, monthly meeting with a revision to include Trustee Wineland as present. Trustee Wineland seconded the motion, and it was carried 6-0 with no discussion.
- 14. Administrator Boyd referenced GL Account 7042 – Kimley-Horn Consultants. The contract amount was \$1,487,256.

To date, \$679,116 has been paid. The report currently shows \$544,806.16, but the August payment of \$134,309.78 was issued today.

Reimbursements have been received from:

DOLA: \$183,697.94

TAP Grant: \$243,277.87

This results in total reimbursement of \$426,975.81.

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

**DISCUSSION/COMMUNICATIONS**

Administrator Boyd advised that public notice has been made to hear the proposed 2026 budget at the October and November monthly meetings.

**ADJOURN**

Trustee Shafer moved to adjourn at 8:37 p.m. Trustee Smith seconded, and the motion passed 6-0 with no discussion.

The next monthly meeting will be held on October 14, 2025.

**Approved:**

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

\_\_\_\_\_  
Kimberly Boyd, Town Administrator

# Statement of Financial Position

Town of Kiowa

As of October 13, 2025

DISTRIBUTION ACCOUNT	TOTAL
<b>Assets</b>	
Current Assets	
Bank Accounts	
1010 TOK Primary Checking (6476)	412,098.09
1020 TOK Money Market Account (6484)	584,363.25
1050 Petty Cash	185.41
<b>Total for Bank Accounts</b>	<b>\$996,646.75</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>\$1,247,972.82</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>
Other Assets	
<b>Total for Assets</b>	<b>\$1,247,972.82</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)	-33,614.91
<b>Total for Credit Cards</b>	<b>-\$33,614.91</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 October 13, 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	-6,711.37
2212 FIT	6,238.31
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	-61.84
2501 ICMA 401(a)	-3,395.49
<b>Total for 2210 Payroll tax to pay</b>	<b>-\$3,621.33</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>\$448,462.26</b>
<b>Total for Current Liabilities</b>	<b>\$542,844.46</b>
Long-term Liabilities	
<b>Total for Liabilities</b>	<b>\$542,844.46</b>
Equity	
3150 Opening balance equity	-0.06
3300 Retained Earnings	644,566.70
Net Income	60,561.72
<b>Total for Equity</b>	<b>\$705,128.36</b>
<b>Total for Liabilities and Equity</b>	<b>\$1,247,972.82</b>

# Statement of Activity

Town of Kiowa

January 1-October 13, 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	1,647.31
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	13,465.47
4067 Conservation Trust Fund (CTF)	6,188.20
<b>Total for 4000 Tax Revenue</b>	<b>\$522,883.00</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	3,355.84
4252 Building Permit and Plan Review Fees	29,039.07
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>\$33,496.41</b>

# Statement of Activity

Town of Kiowa

January 1-October 13, 2025

DISTRIBUTION ACCOUNT	TOTAL
4280 Franchise Tax	
4281 Black Hills	8,956.82
4282 Comcast	200.00
4283 CORE	11,286.71
<b>Total for 4280 Franchise Tax</b>	<b>\$20,443.53</b>
4400 KWWA Operating Contract	62,762.45
<b>Total for Income</b>	<b>\$1,204,574.33</b>
<hr/>	
Cost of Goods Sold	
<b>Gross Profit</b>	<b>\$1,204,574.33</b>
<hr/>	
Expenses	
6000 Payroll expenses	
6010 Salary & Wages	
6030 Salary & Wages- Public Works-Streets	11,931.67
6040 Salary & Wages - Admin Staff	93,987.35
<b>Total for 6010 Salary &amp; Wages</b>	<b>\$105,919.02</b>
6020 Board Monthly Stipend	6,000.00
6100 Payroll Taxes (Employer)	9,458.75
6210 Deferred Health Care	14,458.75
6212 ToK Benefit Expense	2,495.73
6250 Reimbursements - Employee	650.00
6270 MyPay Solutions Contractual Fees	1,387.75
<b>Total for 6000 Payroll expenses</b>	<b>\$140,370.00</b>
6290 Professional Training & Conference	\$3,024.45
6240 Boards & Commissions	90.00
<b>Total for 6290 Professional Training &amp; Conference</b>	<b>\$3,114.45</b>
6300 Advertising & Public Notices	\$510.75
6310 Display Ads	933.00
6320 Public Notices	2,173.23
6330 Town Sponsored Events	3,934.79
<b>Total for 6300 Advertising &amp; Public Notices</b>	<b>\$7,551.77</b>
6400 Subcontractor	
6401 Snowplowing	5,411.25
6402 Christmas Tree Lights	3,000.00
6403 Event Coordinator	1,125.00
<b>Total for 6400 Subcontractor</b>	<b>\$9,536.25</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-October 13, 2025

DISTRIBUTION ACCOUNT	TOTAL
6600 Donations & Sponsorships to Others	10,634.56
6620 Meals & Entertainment	\$229.38
6621 Community Engagement	660.98
<b>Total for 6620 Meals &amp; Entertainment</b>	<b>\$890.36</b>
6630 Dues & Subscriptions	
6631 Newspaper & Publication Subscription	468.00
6632 Website/Apps	\$299.80
6632.1 Accounting Software - Intuit QuickBooks	758.87
6632.2 Adobe Subscription	239.90
6632.4 Indeed	506.46
6632.9 Zoom	252.96
<b>Total for 6632 Website/Apps</b>	<b>\$2,057.99</b>
6633 Professional Memberships	3,342.77
<b>Total for 6630 Dues &amp; Subscriptions</b>	<b>\$5,868.76</b>
6710 Repairs & maintenance	
6711 Trash and Janitorial	1,422.67
6712 Repairs & Maintenance - Streets	8,452.52
6713 Repair & Maintenance - Town Hall	1,041.26
6714 Repairs & Maintenance - Parks & Rec	3,770.00
<b>Total for 6710 Repairs &amp; maintenance</b>	<b>\$14,686.45</b>
6760 Rent & Lease Equipment	
6761 Parks & Rec - Parker Port-a Potty	7,965.00
6762 Equipment Purchase/Lease	23,045.49
<b>Total for 6760 Rent &amp; Lease Equipment</b>	<b>\$31,010.49</b>
6770 Facility rental	1,095.55
6771 Town Event Entertainment	18,730.06
6800 General Office Expenses	\$9,813.12
6805 Shipping & Postage	29.04
6820 Office supplies	\$2,620.43
6822 Supplies for Events/Specialty	5,883.14
6823 Specific Use Supplies & Materials for Parks	485.69
6824 Specific Use Supplies for R & B	11,765.53
6827 Supplies & materials	86.36
<b>Total for 6820 Office supplies</b>	<b>\$20,841.15</b>
6821 Specific Use Supplies for Office	564.86
6830 Copier Lease	2,836.75
6850 Computer Supplies/Software & apps	7,334.27
6860 Printing & Photocopying	3,443.39
<b>Total for 6800 General Office Expenses</b>	<b>\$44,862.58</b>

# Statement of Activity

Town of Kiowa

January 1-October 13, 2025

DISTRIBUTION ACCOUNT	TOTAL
6900 Utilities	
6905 Utilities- Power - CORE	2,252.33
6906 Utilities- Power- Street Lights - CORE	9,354.32
6910 Utilities- Heat - Black Hills	2,796.05
6920 Utilities - Water and Sewer - KWWA	4,315.83
6940 Utilities Telephone/Internet	4,707.95
6970 Security/Alarm Monitoring	2,547.56
<b>Total for 6900 Utilities</b>	<b>\$25,974.04</b>
7000 Professional Services	
7016 Legal Services	
7012 Legal Services - General Counsel	18,553.50
7013 Legal Services - Special Counsel	280.50
7014 Professional Services - Municipal Court	10,496.40
<b>Total for 7016 Legal Services</b>	<b>\$29,330.40</b>
7020 IT Services	\$990.75
7021 Professional - IT - Phoenix Technologies	8,674.11
7022 Professional - Web Design	2,180.00
<b>Total for 7020 IT Services</b>	<b>\$11,844.86</b>
7030 Financial Services	
7031 Professional Services - Accountant	679.80
7032 Professional Services - Auditor	16,500.00
<b>Total for 7030 Financial Services</b>	<b>\$17,179.80</b>
7040 Consulting Services	
7041 Professional - Consulting - SafeBuilt	5,446.07
7042 Professional - Consulting - Kimley-Horn	679,115.94
7043 Professional - Consulting - CORE Engineering	2,200.00
<b>Total for 7040 Consulting Services</b>	<b>\$686,762.01</b>
7070 IGA with ECSO	51,830.00
7090 Professional Services- Other	\$200.00
7091 Professional - Code Enforcement	12,140.53
7092 Professional - Fischer Project Mgmt	10,000.00
7094 Professional Services - Security	480.00
<b>Total for 7090 Professional Services- Other</b>	<b>\$22,820.53</b>
<b>Total for 7000 Professional Services</b>	<b>\$819,767.60</b>
7100 Bank Charges & Fees	566.79
7200 Vehicle Expenses	
7210 Vehicle Gas & Fuel	1,180.62
7220 Licenses/Registrations	22.47
<b>Total for 7200 Vehicle Expenses</b>	<b>\$1,203.09</b>

# Statement of Activity

Town of Kiowa

January 1-October 13, 2025

DISTRIBUTION ACCOUNT	TOTAL
7500 Other Miscellaneous Expense	\$100.00
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>\$4,412.76</b>
<b>Total for Expenses</b>	<b>\$1,162,286.67</b>
<b>Net Operating Income</b>	<b>\$42,287.66</b>
Other Income	
8000 Interest Income	18,719.44
<b>Total for Other Income</b>	<b>\$18,719.44</b>
Other Expenses	
7505 Miscellaneous Receipts	445.38
<b>Total for Other Expenses</b>	<b>\$445.38</b>
<b>Net Other Income</b>	<b>\$18,274.06</b>
<b>Net Income</b>	<b>\$60,561.72</b>