



# **Town of Ignacio**

## **ANNUAL BUDGET**

**Fiscal Year Ending December 31, 2022**

### **Board of Trustees**

**Stella Cox, Mayor**

**Alison deKay, Mayor Pro-Tem**

**Tom Atencio**

**Edward Box, III**

**Sharon Craig**

**Dixie Melton**

**Sandra Maez**

### **Town Manager**

**Mark Garcia**

### **Finance Coordinator**

**Dee Wesner**



# **Town of Ignacio**

## **Staff Contact Information**

---

### **Town of Ignacio**

540 Goddard Avenue, PO Box 459, Ignacio, CO 81137

Phone: 970-563-9494

Fax: 970-563-9498

[info@townofignacio.com](mailto:info@townofignacio.com)

[townofignacio.colorado.gov](http://townofignacio.colorado.gov)

### **Town Manager**

Mark Garcia

[mgarcia@townofignacio.com](mailto:mgarcia@townofignacio.com)

### **Chief of Police**

Kirk Phillips

[kphillips@townofignacio.com](mailto:kphillips@townofignacio.com)

### **Town Clerk/Treasurer**

Tuggy Dunton

[tdunton@townofignacio.com](mailto:tdunton@townofignacio.com)

### **Public Works Director**

Jeremey Mickey

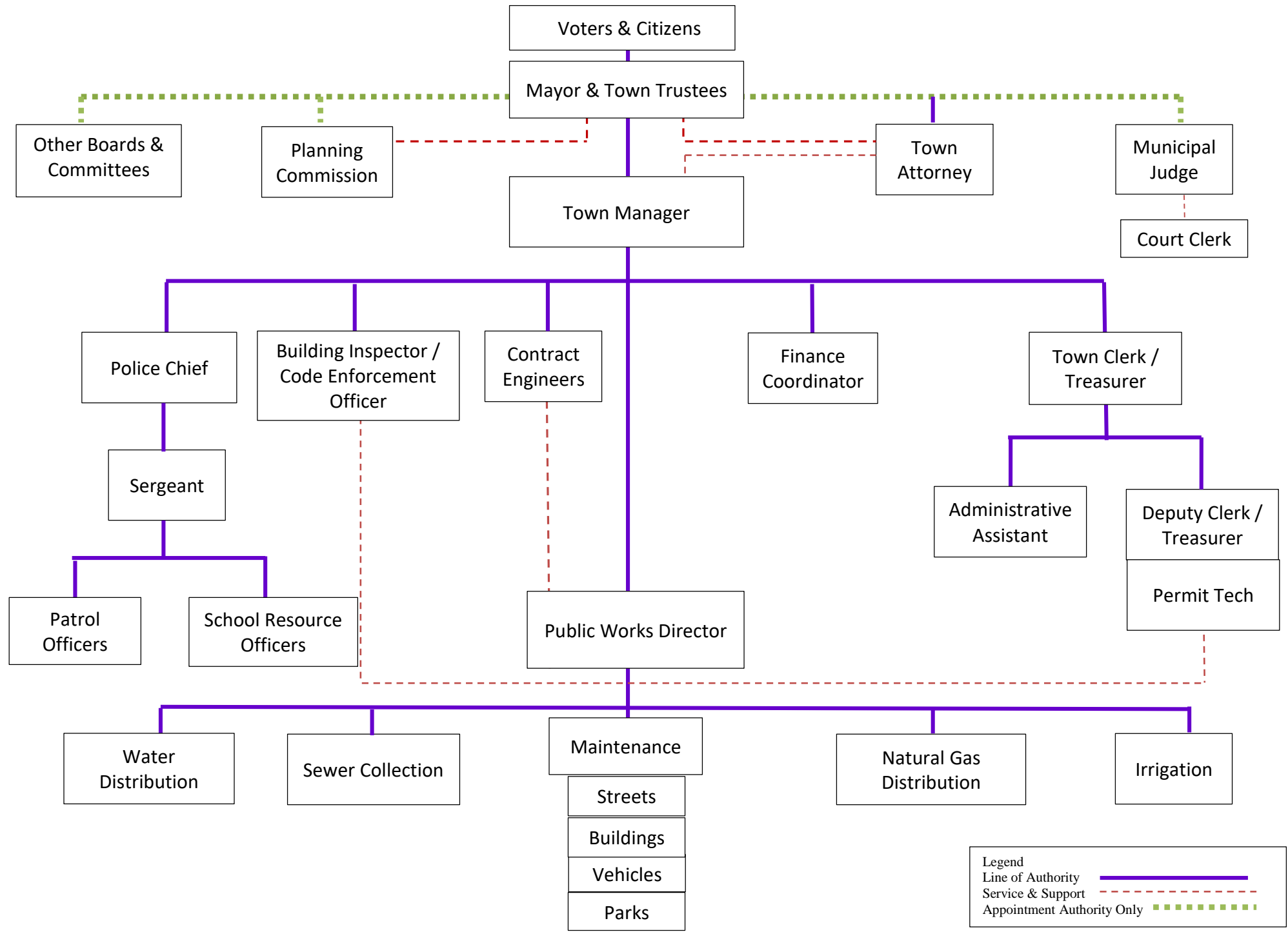
[jmickey@townofignacio.com](mailto:jmickey@townofignacio.com)

### **Finance Coordinator**

Dee Wesner

[dwesner@townofignacio.com](mailto:dwesner@townofignacio.com)

# ORGANIZATION CHART





# Town of Ignacio

## 2022 Budget Message

---

### **INTRODUCTION**

The Town of Ignacio budget provides financial information for a 3-year period and finances that are separated into nine (9) funds, which are separated into two (2) groups associated with Government services and Enterprise services. Specifically, the budget details:

1. The 2020 actual revenues, expenses, and fund balances documented from the 2020 audited financial statements, which were completed in August of 2021.
2. The 2021 budgeted and estimated revenues, expenses, and fund balances, with the estimated revenues, expenses and fund balances determined from year-to-date financials and estimates for the remainder of 2021.
3. The 2022 budget with anticipated revenues, planned expenditures and estimated fund balances.

The 2020 actuals and the 2021 estimated financials illustrate sound fiscal health for the Town government funds. Sales tax collections were strong in both the 2020 and 2021 budgets with conservative projected sales tax growth, which was exceeded in both years. Similarly, expenses have remained within budget for administration and other departments, with the exception of the General, Economic Development and Gas Funds for which a Supplemental Budget was prepared.

The 2022 budget details another year of fiscal responsibility, modest revenue growth and expenditures associated with usual Town services.

### **REVENUES**

The 2022 General Fund revenues are derived from taxes, licenses and permits, grants, fines, fees and other miscellaneous income. The Town and County sales taxes are the largest sources of revenue for the Town. Sales tax revenue trended more strongly upward in 2020 and 2021 than in previous years due to preparedness shopping caused by mandated lockdowns, shelter at home directives, online shopping, and a local retail grocery store that remained open to the public through uncertain times. The Town Board expects the strong uptick in sales tax of the past two years to stabilize in 2022, and they continue to estimate sales tax revenue conservatively, projecting 2022 to end with an estimated year-end total of \$1,460,000, which is higher than 2020's year-end total and slightly lower than 2021's estimated year-end total.





## **Town of Ignacio**

### **2022 Budget Message**

---

In 2020, the Town was advised by the its auditors to allocate Enterprise Salary & Benefit and General Services Allocations as an offset to those respective expenses rather than as revenue. The total governmental General Fund revenue projection for 2022 is \$1,984,765.

The Town and Ignacio School District (ISD) 11JT share a Memorandum of Understanding (MOU) for two full-time School Resource Officers (SRO) and associated services. The SROs are Town employees, and the District reimburses the Town for these positions. In 2019 and 2020, only one of the SRO positions was filled. In 2021, the second SRO position was filled so that 2022 will be the first year to have both positions fully funded.

The Water, Gas, Sewer and Irrigation Enterprise Fund revenues are primarily generated by utility payments and fees which are collected monthly. The rate structures for determining water and sewer charges are both based on water usage.

The Town completed the installation of new water meters in 2020 in an effort to stop immeasurable water loss. Customer's water loss has declined in 2021 since that work. The Water Fund is functioning in positive territory, but does not have a sufficient reserve fund balance.

The Sewer Fund continued to function in the red in 2021. The Town Board decided to transfer enough monies into this fund from the General Fund to close 2021 with a zero balance, and in 2022 charge a new base rate of \$18.58 and \$44.00 per Equivalent Residential Tap (1 ERT = 3,000 gallons) in an effort to end 2022 with a minimal fund balance in the black estimated at \$15,352.

The Gas and Irrigation Funds expect steady revenues and expenses in 2022. Both of these funds maintain satisfactory fund balances.

A 1.0% sales tax is collected for sales within the Town, and these funds are received and restricted to Town Board approved capital expenditures. These funds are denoted in the Capital Improvement Fund revenues.

The Town is seeking grant funding in 2022, which will be used for Public Safety expenses and capital improvement projects for parks and infrastructure. Grant funding will be utilized for one FTE police officer working on specific projects. The capital improvement projects will utilize the Conservation Trust and Capital Improvement Funds for grant management and match contributions needed for Ben Nighthorse Campbell Park and broadband planning and improvements.



## Town of Ignacio 2022 Budget Message

---

The Town Board continues to be sensitive to utility rate pressure put on customers, and strives to keep rates as low as possible. The Town also understands that the Enterprise Funds need to function in a business manner and without incurring extensive losses. Monitoring of water and sewer revenues will continue to be a priority in 2022.

The total revenue projection of all Enterprise Funds for 2022 is \$1,213,205.

### **EXPENDITURES**

The 2022 Administrative General Fund expenses are primarily for staff salaries and benefits, plus associated operational costs in the Administrative, Public Safety and Public Works Departments. Property casualty insurance, worker's compensation and health insurance costs will see increases in 2022. The Town Board authorized a 4.0% merit salary increase and 1% increase in benefits for eligible staff in 2022, which the employee can choose to apply to retirement, health insurance, or personal wellness expenses.

The total Governmental General Fund expenditures are estimated to be \$1,966,513 in 2022.

The Water, Sewer, Gas, and Irrigation Enterprise Fund expenses are primarily for payment of utility products (raw and treated water, natural gas and sewer treatment), which are charged by the Southern Ute Utility Division (SUUD) and the Bureau of Indian Affairs (BIA). Operation and maintenance costs also add to these fund expense totals. No major infrastructure utility projects are planned for 2022; however, funds are allocated and grants will be sought for engineering studies on water and sewer treatment facilities or alternative services.

The Water and Sewer Enterprise Funds show signs of weakness, which are due to treatment expenses from the Southern Ute Utility Division (SUUD). The SUUD costs and associated rates are the highest in the region. The Town Board has continued to try to keep rates as low as possible in these funds in order to assist Town customers. The Board has also transferred funds from the General Fund to improve ending fund balances and to cover some of these Enterprise expenses.

The Becker/Goddard Signal Project was completed in 2021. Funds were received from Ignacio School District and CDOT. The Capital Improvement Fund received these funds and expensed all project costs.



## Town of Ignacio 2022 Budget Message

---

Park improvements anticipated at Ben Nighthorse Campbell Park and the associated expenses have been allocated in the Conservation Trust Fund.

2022 planning projects for housing and broadband are expensed from the Economic Development Fund.

A broadband plan is due to be completed by the end of 2021, and should detail options for extending fiber to the premises within Ignacio. Funds totaling \$100,000 have been allocated in the Capital Improvement Fund in 2022 for potential broadband infrastructure improvements, or any Capital Improvement projects determined by the Town Board.

All Enterprise Funds remain debt free, and their year-end balances are estimated to be positive; however, fund balance totals are low and will remain low until treatment fees are addressed with SUUD or rates are increased. The Town Board continues to be sensitive to rate pressure imposed on utility customers, and will continue to monitor rates and fund financials closely in 2022.

The total Enterprise Fund expenditures for 2022 are \$1,158,454, and the estimated total ending fund balance is \$221,136.

### **SUMMARY**

The Town of Ignacio continues to be fiscally conservative in revenue and expense projections. Steady sales tax revenues have resulted in a strong financial base for most of the funds. A key to further financial success and growth is a continued stream of sales tax revenue both within the Town and La Plata County. A steady economic base exists within the Town and continued business expansion and growth will help the Town stay strong and improve. Overall the Town is in sound financial condition, and able to provide essential Town services for 2022.



## Town of Ignacio 2022 Budget Message

Summarized below are the anticipated revenues and expenditures, and the beginning and ending fund balances for 2022:

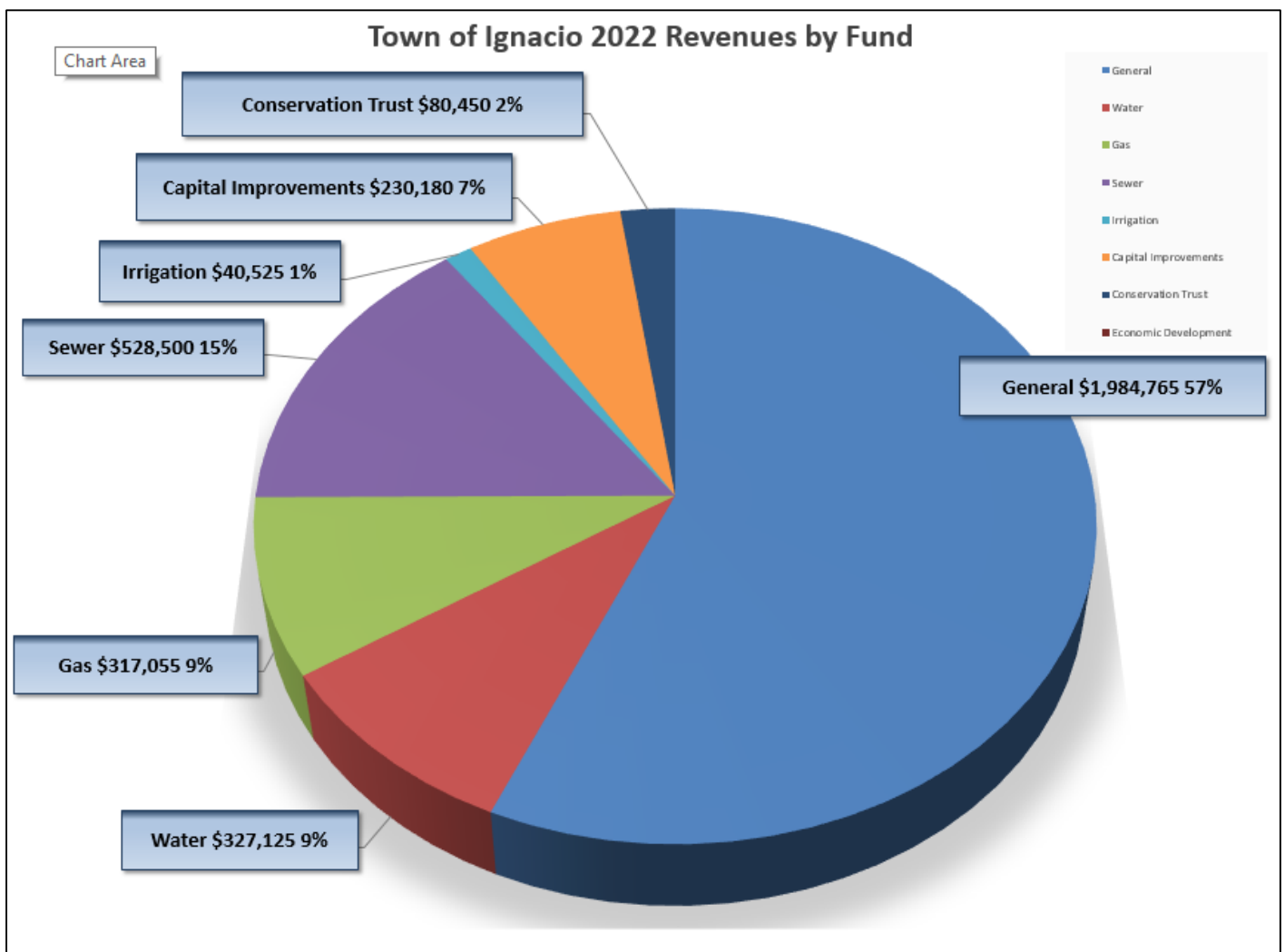
	Estimated Beginning Fund Balance	2022 REVENUES	2022 EXPENSES	Estimated Ending Fund Balance
<b>FUND</b>				
General	1,712,018	1,984,765	1,966,513	1,730,271
Capital Improvement	428,686	230,180	175,000	483,866
Conservation Trust	77,598	80,450	120,000	38,048
Economic Development	61,337	50	10,000	51,387
<b>Total Governmental Funds</b>	<b>2,279,639</b>	<b>2,295,445</b>	<b>2,271,513</b>	<b>2,303,572</b>
<b>ENTERPRISE</b>				
Water	17,206	327,125	295,929	48,402
Gas	137,724	317,055	309,854	144,924
Sewer	2,389	528,500	515,538	15,352
Irrigation	9,066	40,525	37,133	12,458
<b>Total Enterprise Funds</b>	<b>166,385</b>	<b>1,213,205</b>	<b>1,158,454</b>	<b>221,136</b>
<b>TOTAL ALL FUNDS:</b>	<b>2,446,024</b>	<b>3,508,650</b>	<b>3,429,966</b>	<b>2,524,708</b>

The Town Board and staff are committed to the continued financial stability of the Town of Ignacio, and will work hard to ensure the Town is functioning effectively and efficiently. The Town's finances are strong and indicate continued growth and prosperity for Ignacio, its residents and local businesses.



## Town of Ignacio 2022 Revenues by Fund

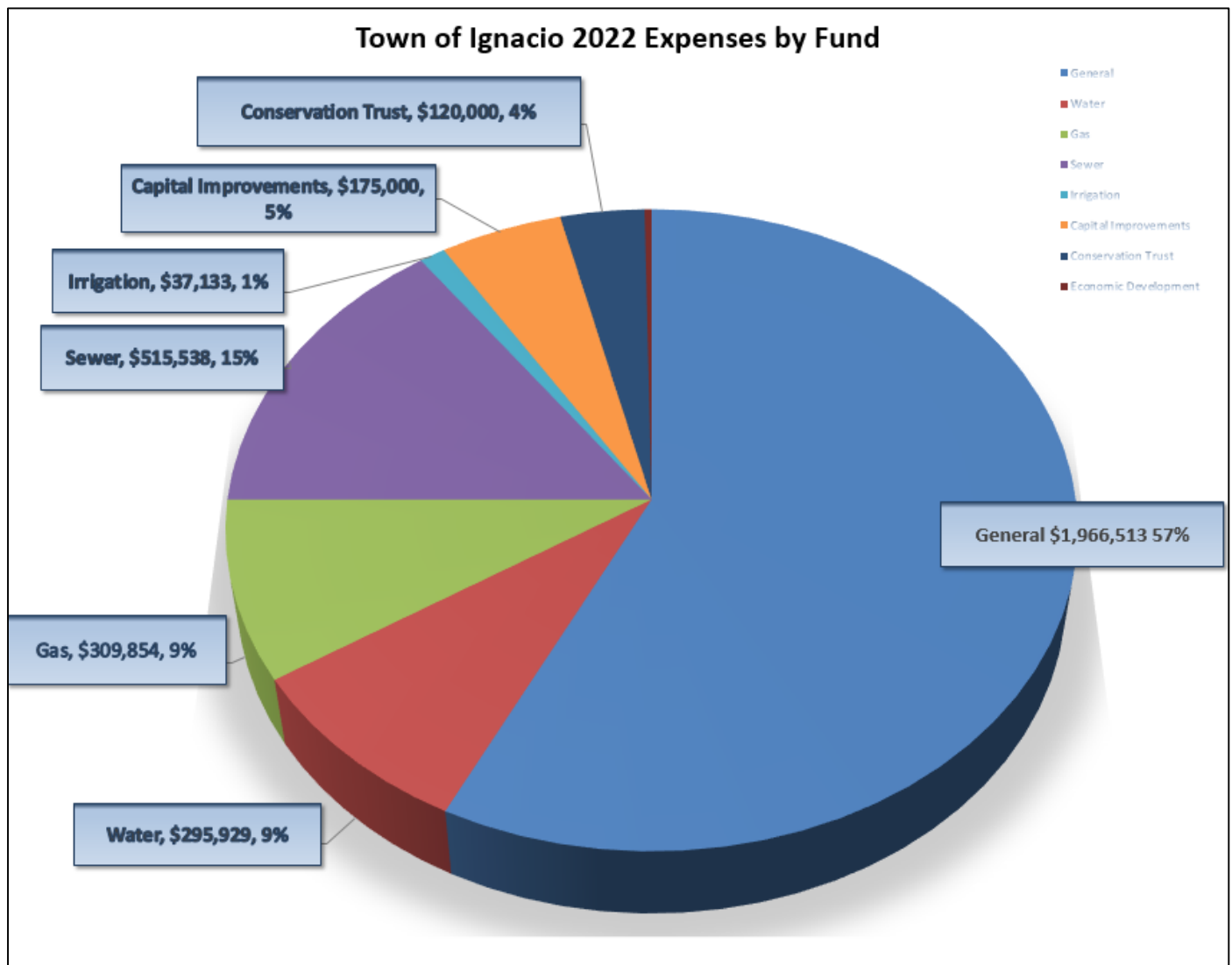
General	\$1,984,765
Water	\$327,125
Gas	\$317,055
Sewer	\$528,500
Irrigation	\$40,525
Capital Improvements	\$230,180
Conservation Trust	\$80,450
Economic Development	\$50
<b>TOTAL:</b>	<b>\$3,508,650</b>





## Town of Ignacio 2022 Expenses by Fund

General	\$1,966,513
Water	\$295,929
Gas	\$309,854
Sewer	\$515,538
Irrigation	\$37,133
Capital Improvements	\$175,000
Conservation Trust	\$120,000
Economic Development	\$10,000
<b>TOTAL:</b>	<b>\$3,429,966</b>





## **Town of Ignacio General Fund**

---

The General Fund is the primary fund which receives taxes, license fees, permit fees, grant funds, fines and other revenues. The General Fund also expenses typical government activities such as salaries, benefits, insurance, contract labor and necessary maintenance and operation expenses.

The 2022 property tax mill levy is 4.448 mills, and will generate \$39,274 in property tax based on an \$8,829,000 property valuation.

The Town has a 2.0% local sales tax, and also receives 3.55% of the La Plata County's sales tax collections. Total General Fund sales tax collections are estimated to be \$1,460,000 in 2022.

### **2022 Budget Summary**

Beginning Estimated Fund Balance - \$1,712,018

Total General Fund Revenues & Transfers In - \$1,984,765

Total General Fund Expenses & Transfers Out - \$1,966,513

Ending Estimated Fund Balance - \$1,730,271

GENERAL FUND REVENUES							
			2020 Actual	2021 Budget	2021 Estimates	2022 Budget	Notes
	<b>Fund #100</b>						
	<b>GENERAL GOVERNMENT REVENUES</b>						
	<b>Taxes / Unrestricted County-State:</b>						
	100.331100	Property Tax	34,965	37,179	37,179	39,274	1
	100.331120	Tribe Pmt in Lieu of Taxes	450	450	469	450	1
	100.331200	Specific Ownership Tax	3,571	3,000	3,992	3,000	1
	100.331310	Town Sales Tax	456,342	360,000	493,244	460,000	2
	100.331330	County Sales Tax	997,021	850,000	1,089,066	1,000,000	3
	100.331420	Cigarette Tax	1,513	1,800	1,740	1,800	
	100.331510	CO HUTF Highway Users	23,084	22,857	28,018	29,703	
	100.331520	LP Co Motor Vehicle License	4,928	5,000	6,227	5,000	
	100.331530	LP County Road & Bridge	2,971	3,000	3,000	3,000	
	100.331810	Severance Tax	19,865	12,000	916	2,000	
	100.331820	Franchise Tax	338	500	314	500	
	100.331830	Co Fed Mineral Dist. Tax	8,010	10,000	8,693	10,000	
	<b>Total Taxes/Unrestricted County-State:</b>		<b>1,553,058</b>	<b>1,305,786</b>	<b>1,672,858</b>	<b>1,554,727</b>	
	<b>Licenses &amp; Permits:</b>						
	100.332100	Business License Fee	2,545	2,200	1,800	2,200	
	100.332110	Liquor License Fee	2,893	2,500	2,500	2,500	
	100.332210	Building Permit Fee	6,110	4,000	6,887	4,000	
	100.332250	Vendor Permit Fee	75	200	200	200	
	100.332260	Animal License Fee	525	300	530	300	
	100.332270	Business Service License	2,730	2,250	3,000	2,250	
	100.332275	Excavation Permit Fee	30	50	60	-	
	100.332275	Other Permit Fee	-	100		100	
	<b>Total Licenses and Permits:</b>		<b>14,907</b>	<b>11,600</b>	<b>14,977</b>	<b>11,550</b>	
	<b>Grants / Restricted Funds:</b>						
	100.333158	HIDTA	92,029	100,440	90,670	92,712	4
	100.333400	LGGF Gaming Grant	138,455	46,016	46,016	10,444	5
	100.333405	DS (Drug & Seizure) Monies		5,000		5,000	
	100.333530	Snow Removal		2,000		2,000	6
	100.333590	DOLA Coronavirus Relief Fund	55,141		29,912	-	
	100.333591	DOLA American Rescue Plan Act			114,113	114,113	
	<b>Total Grants / Restricted Funds:</b>		<b>285,625</b>	<b>153,456</b>	<b>280,711</b>	<b>224,269</b>	
	<b>Fines / Fees:</b>						
	100.334110	Court Costs/Fines/Citations	691	1,000	1,000	1,000	
	100.334130	Plan / Zone Fees	-	1,500		1,500	
	100.334140	Reproduction Fees	85	20	-	20	
	100.334150	Other Legal Service	-				
	100.334160	NSF Fees	315	100	210	100	
	100.334170	Notary Public Fees	15	100	20	100	
	100.334240	VIN Inspections	10	150	-	150	
	100.334400	Residential Trash	39,857	40,000	35,796	40,000	7
	100.334401	Recycling	2,636	2,400	2,728	2,400	7
	<b>Total for Fines / Fees:</b>		<b>43,609</b>	<b>45,270</b>	<b>39,754</b>	<b>45,270</b>	
	<b>Other Income:</b>						
	100.336040	Equipment Sales		-	-	-	
	100.336050	Misc. Income	84	100	1,172	100	
	100.336060	Police Department Reimbursemen	3,359	4,000	3,868	4,000	



GENERAL FUND REVENUES							
			2020 Actual	2021 Budget	2021 Estimates	2022 Budget	Notes
	<b>Fund #100</b>						
	100.336061	Resource Officers - School Dist	63,000	126,000	94,500	144,000	8
	100.336100	Interest Income	307	1,200	705	750	
	100.336300	Building Space Rental	20	100	215	100	
	100.336500	Enterprise Salary & Benefit Alloc	296,396				
	100.336501	Enterprise General Services Alloc	45,303				
		<b>Total Other Income:</b>	<b>408,469</b>	<b>131,400</b>	<b>100,460</b>	<b>148,950</b>	
	<b>In House Transfers:</b>						
	100.339100	Transfers In	-			-	
		<b>Total In House Transfers In:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
		<b>Total Administration Revenues &amp; Transfers:</b>	<b>2,305,669</b>	<b>1,647,512</b>	<b>2,108,761</b>	<b>1,984,765</b>	



# Town of Ignacio

## Government & Administration

---

### **General Government**

The Town of Ignacio is a statutory town and operates under the council-manager form of government. This form of government operates with an elected Town Board of Trustees as a policy body and a contracted Town Manager as the Chief Executive Administrative Officer of the Town government. In the council-manager form of government, the Board provides legislative direction while the manager is responsible for the day to day operations of the Town based on the Board's policies. The Town Board consists of six trustees and a Mayor who are elected at-large and serve a four-year term. Town Board funding is designated in the Legislative section of the Administrative Budget. 2022 is a municipal election year. Three trustee seats and the Town's mayor position are up for election in April of this budget year.

The Town Board Members and Interim Town Manager participated in strategic planning in November and December 2020. Three facilitated workshop sessions included: 3-Year Visioning, Innovative Problem-Solving & Solutions, and Mission & Vision Statements. Six strategies were identified and are designed to align with the Town's mission statement. The major strategies are well-detailed and posted on the Town's website for community review. The major strategies are as follows:

1. Community Engagement & Collaboration
2. Downtown Community Revitalization & Business Development
3. Affordable & Attainable Housing Development for Families & Workforce
4. Improved Infrastructure with Future Vision & Planning
5. Manageable Utility Rates through Independence or Adjustment
6. Stable & Effective Organizational Leadership

The core values of the Town of Ignacio are identified as such: We celebrate our diverse cultural heritage. We lead with integrity and transparency. We engage in strong community partnerships. We make informed decisions and communicate with clarity and compassion. We uphold a family-oriented and safe environment. We serve Ignacio with dedication and commitment.

### **Town Manager**

The Town Manager is the Chief Executive Officer of the Town, and is directly responsible to the Town Board for planning, organizing and directing the activities for all Town departments and agencies under his authority. The Town Manager is responsible for hiring and supervising Town employees, oversight of the proposed annual budget, recommending approval and amendments of municipal ordinances and regulations, and implementing policies established by the Town Board.



## **Town of Ignacio**

### **Government & Administration**

---

#### **Town Clerk/Treasurer**

The Town Clerk/Treasurer attends all meetings of the Board of Trustees, and makes a true and accurate record of all the proceedings, prepares the meeting agendas, posts all public notices, certifies and records town business including ordinances, resolutions, meeting minutes, official deeds, leases, contracts, and agreements. The Town Clerk/Treasurer is the Chief Election Officer. It is the duty of the Town Clerk/Treasurer to follow the municipal election code in administering all municipal, special, and coordinated elections. The Town Clerk/Treasurer is responsible for the administration and maintenance of liquor licenses, special permits, and business licenses. The Town Clerk/Treasurer manages all utility billing, payroll, accounts payable, and human resource responsibilities.

#### **Finance Coordinator**

The Town Finance Coordinator provides services associated with fund management, the annual audit, creating and maintaining the annual budget, and general ledger oversight.

#### **Community Development**

The Community Development Department is responsible for land use planning and building, and code enforcement within town limits. The department also provides support to the Town Board and Planning Commission.

#### **Mission Statement**

"To serve our multicultural community by being strong financial stewards, supporting relevant and applicable policy, and by providing beneficial services that promote and enhance our small-town quality of life."

#### **Vision Statement**

"Ignacio will strive to preserve its deeply rooted heritage while providing a well-balanced foundation upon which all generations can grow and thrive."

#### **Budget Summary**

Total General Governmental Administration Expenditures - \$600,293

GENERAL FUND - ADMINISTRATION EXPENSES							
			2020 Actual	2021 Budget	2021 Estimates	2022 Budget	Notes
	<b>Fund #100</b>						
	<b>Administration Expenses</b>						
	<b>Legislative:</b>						
	100.411000.1150	Town Board Salaries	7,200	7,200	7,200	7,200	
	100.411000.2200	FICA	446	446	446	446	
	100.411000.2250	Medicare	105	104	104	105	
	100.411000.2500	Unemployment Insurance	22	22	22	22	
	100.411000.5800	Travel, Training, Meetings	8,600	3,000	3,000	3,000	
	100.411000.5810	Hosting Joint Meetings	-	1,500	1,500	1,500	
		<b>Total Legislative:</b>	<b>16,373</b>	<b>12,272</b>	<b>12,272</b>	<b>12,273</b>	
	<b>Judicial:</b>						
	100.412000.3200	Professional Service - Judge	550	3,000	1,500	3,000	
	100.412000.5800	Travel, Training, Meetings	-	1,000	300	1,000	
		<b>Total Judicial:</b>	<b>550</b>	<b>4,000</b>	<b>1,800</b>	<b>4,000</b>	
	<b>Elections:</b>						
	100.414000.1105	Election Judges	1,000	-	-	1,250	
	100.414000.4600	Election Supplies	853	-	-	1,000	
		<b>Total Elections:</b>	<b>1,853</b>	<b>-</b>	<b>-</b>	<b>2,250</b>	
	<b>Administration Salaries &amp; Benefits:</b>						
	100.415000.1100	Salaries Manager	-	83,200	-	83,200	
	100.415000.1101	Salaries Clerk/Treasurer	57,687	60,195	60,467	62,608	
	100.415000.1102	Salaries Deputy Clerk/Treasurer	38,539	39,749	38,849	41,330	
	100.415000.1103	Salaries Admin Assist/Fin Coord	45,490	83,000	38,263	55,874	
	100.415000.1200	Overtime	116	1,987	-	2,066	9
	100.415000.2100	Health Insurance	16,435	15,292	15,292	15,078	
	100.415000.2101	Life Insurance	67	67	67	67	
	100.415000.2102	Dental Insurance	483	504	504	504	
	100.415000.2103	Vision Insurance	69	72	72	60	
	100.415000.2104	Aflac	3,662	3,924	4,352	4,864	
	100.415000.2200	FICA	9,610	16,624	9,700	15,195	
	100.415000.2250	Medicare	2,098	3,888	2,100	3,554	
	100.415000.2300	Retirement	4,902	9,157	5,000	9,983	
	100.415000.2500	Unemployment Insurance	434	430	435	490	
	100.415000.2502	Enterprise Salary / Benefit Alloc.		(165,036)	(165,036)	(133,181)	
		<b>Total Administration Salaries &amp; Benefits:</b>	<b>179,592</b>	<b>153,054</b>	<b>10,065</b>	<b>161,692</b>	
	<b>Administration Operating:</b>						
	100.416000.2600	Workers Compensation Ins.	42,445	38,974	38,974	36,489	10
	100.416000.2700	Insurance / PC	30,831	34,414	34,414	41,662	10
	100.416000.3000	Contract Work	110,490	10,000	122,560	10,000	11
	100.416000.3201	Legal Service - Attorney	13,964	10,000	10,000	10,000	
	100.416000.3203	Prof. Service - Audit	15,800	14,250	15,150	17,000	
	100.416000.4110	Utilities - Water	3,108	3,300	3,200	3,300	
	100.416000.4120	Utilities - Sewer	1,473	2,500	1,500	2,500	
	100.416000.4130	Utilities - Electric	5,630	8,200	6,636	8,200	
	100.416000.4150	Utilities - Gas	2,070	2,200	2,388	2,200	
	100.416000.4160	Telephone	2,560	5,912	6,725	5,912	
	100.416000.4162	Cell Phone - AT&T	6,639	7,100	6,806	7,100	
	100.416000.4164	IT Services & Maintenance	11,575	11,769	15,149	16,769	12

GENERAL FUND - ADMINISTRATION EXPENSES							
			2020 Actual	2021 Budget	2021 Estimates	2022 Budget	Notes
	<b>Fund #100</b>						
	100.416000.4165	Internet Line	3,153	2,315	1,025	2,315	
	100.416000.4166	IT Equipment & Supplies	18,351	1,000	1,500	6,000	
	100.416000.4191	Recording Fees	116	200	200	200	
	100.416000.4304	Building R & M	18,332	2,500	2,709	2,500	13
	100.416000.4444	Intergovernmental Payments	20,148	23,008	20,308	28,008	14
	100.416000.4950	Misc. Expense	3,689	1,200	150,347	1,200	15
	100.416000.4951	Community Christmas	-	200	200	200	
	100.416000.4952	Community Support	2,319	1,500	1,500	1,500	
	100.416000.5400	Advertising / Public Notices	1,391	2,500	1,420	2,500	
	100.416000.5420	Cleaning Service	3,461	3,500	4,175	3,500	
	100.416000.5430	Office Equipment L & M	2,625	1,452	1,404	1,452	
	100.416000.5440	Publication Legal Notice	-	-	700	1,000	
	100.416000.5500	Printing Services	3,938	4,000	4,000	4,000	
	100.416000.5550	Bank Service Charges	1,470	800	1,061	800	
	100.416000.5600	Office Supplies	4,351	4,000	6,700	7,000	
	100.416000.5650	Operating Supplies	4,228	4,000	4,000	4,000	
	100.416000.5800	Travel, Training, Meetings	924	3,000	1,682	3,000	
	100.416000.5820	Special Events / Swag	-	1,000	-	2,000	
	100.416000.6150	Postage	4,098	4,500	4,361	4,500	
	100.416000.6260	Gas, Oil, Etc.	953	1,500	1,640	1,500	
	100.416000.6450	Membership Fees / Subscriptions	11,677	8,250	8,250	11,035	16
	100.416000.6453	Flexile Spending Account (FSA)	-	-	-	413	
	100.416000.6455	Enterprise General Service Alloc.		(43,999)	(43,999)	(51,427)	
	100.416000.9140	Transfer Out	110,000		90,000	200,000	17
		<b>Total Administration Operating:</b>	<b>461,809</b>	<b>175,045</b>	<b>526,686</b>	<b>398,328</b>	
	<b>Community Development:</b>						
	100.419000.1104	Building Inspect/Code Enforcem	4,847				
	100.419000.1200	Overtime					
	100.419000.2100	Health Insurance					
	100.419000.2101	Life Insurance					
	100.419000.2102	Dental Insurance					
	100.419000.2103	Vision Insurance					
	100.419000.2104	Aflac					
	100.419000.2200	FICA	297				
	100.419000.2250	Medicare	69				
	100.419000.2300	Retirement					
	100.419000.2500	Unemployment Insurance	14				
	100.419000.2501	Prof. Services Planning Services	9,780	20,000	20,000	20,000	18
	100.419000.3205	Prof. Services BldgInsp/CodeEnf		-		-	
	100.419000.5650	Operating Supplies	-	500	-	500	19
	100.419000.5800	Travel, Training, Meetings	364	500	-	1,000	
	100.419000.6450	Membership Fees/Subscriptions	-	250	-	250	20
		<b>Total Community Development:</b>	<b>15,372</b>	<b>21,250</b>	<b>20,000</b>	<b>21,750</b>	
		<b>Total Administration Expenses:</b>	<b>675,549</b>	<b>365,621</b>	<b>570,823</b>	<b>600,293</b>	



# **Town of Ignacio**

## **Public Safety**

---

### **Public Safety Department**

The Ignacio Police Department is committed to protecting the safety and security of our citizens and schools by providing effective and efficient law enforcement, and promoting community partnerships.

Police services include:

- Town Patrol
- Law Enforcement
- Traffic Enforcement
- School Resource Officers (2)
- Criminal Investigations
- Safety, Security, and Monitoring of Special Events
- Animal Control
- Emergency Response and Other Agency Support

### **Mission Statement**

The mission of the Ignacio Police Department is to enhance the quality of life in the Town of Ignacio by working cooperatively with the public and within the framework of the U.S. Constitution to enforce the laws, preserve the peace, reduce fear, and provide a safe environment within Ignacio.

### **Budget Summary**

Total Public Safety Expenditures - \$1,048,000

GENERAL FUND - PUBLIC SAFETY EXPENSES							
			2020 Actual	2021 Budget	2021 Estimates	2022 Budget	Notes
	<b>Fund #100</b>						
	<b>Public Safety Salaries &amp; Benefits:</b>						
	100.420000.1106	Salaries Chief	119,290	112,070	122,128	113,194	
	100.420000.1107	Salaries Sergeant	86,760	85,675	88,531	89,107	
	100.420000.1108	Salaries Officers	334,426	337,750	357,301	337,106	21
	100.420000.1110	School Resource Officer	52,379	103,215	60,906	124,773	22
	100.420000.1180	P/T Clerk	2,159	2,000	2,097	2,201	
	100.420000.1200	Overtime	37,447	52,664	37,324	55,099	23
	100.420000.2100	Health Insurance	57,107	81,600	69,740	88,242	
	100.420000.2101	Life Insurance	237	269	254	269	
	100.420000.2102	Dental Insurance	6,383	4,032	7,026	4,032	
	100.420000.2103	Vision Insurance	943	576	1,000	480	
	100.420000.2104	Aflac	12,838	9,600	-	9,600	
	100.420000.2130	Legal Insurance	1,988	2,100	1,307	2,100	
	100.420000.2200	FICA	134	124	130	136	
	100.420000.2250	Medicare	8,305	9,290	8,803	9,663	
	100.420000.2350	Police Pension	35,438	44,764	40,702	49,589	
	100.420000.2450	Death & Disability	15,391	17,884	15,269	21,254	
	100.420000.2500	Unemployment Insurance	1,877	1,916	1,985	1,443	
	<b>Total Public Safety Salaries &amp; Benefits:</b>		<b>773,103</b>	<b>865,531</b>	<b>814,503</b>	<b>908,287</b>	
	<b>Public Safety Operating:</b>						
	100.421000.3415	Clinic & Hospital	-	500	880	600	
	100.421000.4306	Vehicle R & M	7,461	7,000	15,273	7,000	
	100.421000.4444	Intergovernmental Payments	18,397	15,163	15,163	14,163	24
	100.421000.4950	Misc. Expense	159	300	500	300	
	100.421000.4980	Animal Control	-	300		300	
	100.421000.5420	Cleaning Service	858	585	654	585	
	100.421000.5650	Operating Supplies	9,755	10,000	6,105	10,000	
	100.421000.5800	Travel, Training, Meetings	2,650	3,000	5,911	3,000	
	100.421000.6110	Uniforms	2,073	3,000	700	3,000	
	100.421000.6140	Other DS Costs	1,661	-		-	
	100.421000.6160	Dispatch (Radio) Services	-	10,000		10,000	
	100.421000.6230	Firearm Supplies	791	1,500	1,300	1,500	
	100.421000.6260	Gas, Oil, Etc.	12,737	17,000	15,805	17,000	
	100.421000.6450	Membership Fees/Subscriptions	4,929	4,930	4,930	6,065	25
	100.421000.6453	Flexible Spending Account (FSA)	-	-	-	-	
	100.421000.8400	Contributions to Institutions	51	200		200	
	100.421000.9000	Capital Outlay	-	30,000		30,000	26
	100.421000.9010	Capital Outlay - Vehicles	34,024	36,000	42,562	36,000	27
	<b>Total Public Safety Operating:</b>		<b>95,544</b>	<b>139,478</b>	<b>109,783</b>	<b>139,713</b>	
	<b>Total Public Safety Expenses:</b>		<b>868,647</b>	<b>1,005,008</b>	<b>924,286</b>	<b>1,048,000</b>	



## **Town of Ignacio**

### **Public Works and Parks**

---

#### **Public Works Department**

The Public Works Department is responsible for maintaining and improving the infrastructure of the Town. It is comprised of a Director, a Foreman and two (2) Maintenance Workers.

The Public Works Department is responsible for snow plowing and removal, road repairs and improvements, sidewalks, street cleaning, and landscaping. The department oversees Town facility maintenance and repairs. The Public Works Department is also responsible for all water, sewer, gas, and irrigation operation and maintenance requirements. These utilities are specific Enterprise Funds and will have specific information in this budget.

#### **Mission Statement**

To operate, maintain, and improve the critical infrastructure within the Town, including water, sewer, gas, irrigation, and to exceed the service expectations of Ignacio residents and businesses.

#### **Budget Summary**

Total Public Works Expenditures - \$293,441

---

#### **Parks Department**

The Parks Department is responsible for all park maintenance and repairs, including cutting grass, spraying weeds, trimming trees, and operating irrigation systems. The Parks Department also maintains Town playgrounds, ballfields, facilities, trails, right-of-ways, and associated equipment. Seasonal staff is hired during the summer months.

#### **Mission Statement**

To provide well-maintained parks and facilities for all citizens of Ignacio to enjoy.

#### **Budget Summary**

Total Parks Expenditures - \$24,779



GENERAL FUND PUBLIC WORKS - PARKS EXPENSES							
	Fund #100		2020 Actual	2021 Budget	2021 Estimates	2022 Budget	Notes
	<b>Public Works Salaries &amp; Benefits:</b>						
	100.430000.1109	Salaries Public Works Director	52,394	62,400	51,672	70,720	
	100.430000.1111	Salaries Foreman	36,144	42,598	51,843	49,754	
	100.430000.1112	Salaries Maintenance Worker I	95,706	71,198	77,600	84,365	
	100.430000.1113	Salaries Maintenance Worker II	6,634	-	-	-	
	100.430000.1200	Overtime	4,468	5,690	8,105	6,706	28
	100.430000.2100	Health Insurance	28,330	35,041	26,584	34,698	
	100.430000.2101	Life Insurance	135	134	127	134	
	100.430000.2102	Dental Insurance	1,760	1,512	1,232	1,512	
	100.430000.2103	Vision Insurance	255	216	176	180	
	100.430000.2104	Aflac	2,937	3,000	1,726	2,000	
	100.430000.2200	FICA	11,634	10,924	11,179	12,700	
	100.430000.2250	Medicare	2,721	2,555	2,614	2,970	
	100.430000.2300	Retirement	8,502	8,810	7,575	10,739	
	100.430000.2500	Unemployment Insurance	579	529	550	423	
	100.430000.2502	Enterprise Salary / Benefit Alloc.		(148,209)	(148,209)	(148,371)	
	<b>Total Public Works Salaries &amp; Benefits:</b>		<b>252,198</b>	<b>96,399</b>	<b>92,775</b>	<b>128,530</b>	
	<b>Public Works Operating:</b>						
	100.431000.3000	Contract Work / Hydro Excavation	19,083	12,500	13,140	12,500	29
	100.431000.3415	Clinic & Hospital	530	500	545	500	
	100.431000.3910	Residential Trash	31,726	32,000	31,132	32,000	30
	100.431000.3911	Recycle	1,902	2,000	595	2,000	
	100.431000.4130	Utilities	262	300	258	300	
	100.431000.4225	Rental Equipment / Supplies	530	1,000	1,123	1,000	
	100.431000.4300	Equipment R & M	10,604	8,000	15,000	8,000	
	100.431000.4306	Vehicle R & M	4,816	5,000	5,000	5,000	
	100.431000.4308	Bldg. & Prop. R & M	739	500	627	500	
	100.431000.4309	Mosquito Control	9,280	9,560	9,558	9,560	
	100.431000.4313	Street Repairs	36,761	50,000	7,036	50,000	31
	100.431000.4316	Street Lights - Electric	16,195	20,000	16,890	20,000	
	100.431000.4318	Street Signs	2,372	2,000	2,201	2,000	
	100.431000.4365	Seasonal Decorations	58	500	500	500	
	100.431000.4950	Miscellaneous Expense	2,830		918		
	100.431000.5800	Travel, Training, Meetings	1,072	500	2,491	1,000	
	100.431000.6003	R & M Supplies	3,790	4,000	5,537	4,000	
	100.431000.6004	Tools	1,112	500	2,131	500	
	100.431000.6110	Uniforms	1,781	3,000	3,440	3,000	
	100.431000.6260	Gas, Oil, Etc.	5,307	5,000	8,910	5,000	
	100.431000.6450	Memberships / Subscriptions				1,000	32
	100.431000.6453	Flexible Spending Account (FSA)	-	-	-	1,551	
	100.431000.7450	Small Equip/Vehicle Purchases			3,000	5,000	
	<b>Total Public Works Operating:</b>		<b>150,752</b>	<b>156,860</b>	<b>130,033</b>	<b>164,911</b>	
	<b>Parks Expenses:</b>						
	100.452000.1114	Salaries Seasonal Worker		15,080	1,455	15,080	
	100.452000.1200	Overtime					
	100.452000.2200	FICA		935	90	935	
	100.452000.2250	Medicare		219	21	219	
	100.452000.2500	Unemployment Insurance		45	4	45	
	100.452000.6003	R & M Supplies	258	1,000	1,502	1,000	
	100.452000.7110	Grounds Improvement / Tree Care	171			5,000	
	100.452000.7180	Trails				2,500	
	<b>Total Parks Operating:</b>		<b>429</b>	<b>17,279</b>	<b>3,072</b>	<b>24,779</b>	
	<b>Total Public Works and Parks Expenses:</b>		<b>403,379</b>	<b>270,538</b>	<b>225,880</b>	<b>318,220</b>	

<b>GENERAL FUND SUMMARY</b>				
	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Estimates</b>	<b>2022 Budget</b>
<b>Fund #100</b>				
<b>BEGINNING FUND BALANCES</b>	<b>946,154</b>	<b>936,686</b>	<b>1,324,247</b>	<b>1,712,018</b>
<b>Total Gen Fund Revenues &amp; Transfers In:</b>	<b>2,305,669</b>	<b>1,647,512</b>	<b>2,108,761</b>	<b>1,984,765</b>
Administration Expenses	675,549	365,621	570,823	600,293
Public Safety Expenses	868,647	1,005,008	924,286	1,048,000
Public Works and Parks Expenses	403,379	270,538	225,880	318,220
<b>Total Gen Fund Expenses &amp; Transfers Out</b>	<b>1,947,575</b>	<b>1,641,167</b>	<b>1,720,989</b>	<b>1,966,513</b>
<b>Total General Fund Net Revenues</b>	<b>358,093</b>	<b>6,345</b>	<b>387,771</b>	<b>18,253</b>
<b>ENDING FUND BALANCE</b>	<b>1,304,247</b>	<b>943,031</b>	<b>1,712,018</b>	<b>1,730,271</b>
TABOR Reserve (3% of Expenditures)	58,427	49,235	51,630	58,995
Unallocated Operating Reserve	1,245,820	893,796	1,660,389	1,671,276
<b>TOTAL ENDING FUND BALANCE</b>	<b>1,324,247</b>	<b>943,031</b>	<b>1,712,018</b>	<b>1,730,271</b>



## Town of Ignacio Water Fund

---

The Water Fund is an Enterprise Fund that accounts for revenues and expenses associated with the operation of the Town's water distribution system. The Southern Ute Utility Division (SUUD) provides treated water, and the Town distributes that water to residents and businesses via a network of pipes, valves and meters. The Town operates and maintains this system and completes billing monthly.

The SUUD charges the Town for each gallon of water delivered at three (3) different master meter locations. The Town bills customers based on usage tracked by meters located on all services. A new rate structure was implemented in 2020, which charges for water usage in 1000-gallon increments versus the previous billing method, which bundled usage in 3000-gallon increments. The metered usage and resulting charges contain a 10% Loss Factor and 5% Capital Factor Charge.

In 2022, the base charge will increase from \$26.48 to \$27.67 to reflect inflationary increases that have been occurring since 2018. The charge per thousand gallons will not change from the 2021 rates (\$6.00 per thousand gallons plus 10% Loss Factor and 5% Capital Factor).

In 2020, the water meter replacement project totaling \$105,000 was completed. The Town continues to study options for providing its own water treatment, and budget funding allocated in 2021 was extended to 2022 to complete this work.

### **Budget Summary**

Beginning Estimated Fund Balance - \$17,206

Total Water Fund Revenues - \$327,125

Total Water Fund Expenditures - \$295,929

Ending Estimated Fund Balance - \$48,402

WATER FUND							
			2020 Actual	2021 Budget	2021 Estimates	2022 Budget	Notes
	<b>Fund #610</b>						
	<b>REVENUES</b>						
	<b>Fines / Fees / Utilities:</b>						
	610.334120	Late Fees	2,050	5,000	5,316	5,000	
	610.334419	Reconnect Fees	750	1,500	3,585	1,500	
	610.334420	Metered Water Sales	241,613	318,795	251,221	275,000	
	610.334430	Tap Fees	-	7,600	3,000	7,600	
	610.334440	Ready to Serve Fees	8,768	8,000	12,988	13,000	
	610.334495	Special Meter Read					
	610.333449	Infrastructure DOLA Grant					
		<b>Total Fines / Fees / Utilities:</b>	<b>253,181</b>	<b>340,895</b>	<b>276,110</b>	<b>302,100</b>	
	<b>Other Income:</b>						
	610.336100	Interest Income	0	75	10	25	
		<b>Total Other Income:</b>	<b>0</b>	<b>75</b>	<b>10</b>	<b>25</b>	
	<b>In House Transfers:</b>						
		Transfers In from Capital Improv. Fund		25,000		25,000	33
		Transfers In from General Fund	50,000				34
	610.339100	Transfers In from Gas Fund	42,000				34
		<b>Total In House Transfers:</b>	<b>92,000</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	
		<b>Total Water Revenue</b>	<b>345,181</b>	<b>365,970</b>	<b>276,120</b>	<b>327,125</b>	
	<b>EXPENSES</b>						
	<b>Water Operations:</b>						
	610.610416.3000	Contract Work / Hydro Excavation	1,081	7,500	4,500	7,500	
	610.610416.3204	Prof. Service - Engineer	1,519	25,000		25,000	
	610.610416.5800	Training, Travel & Meetings	1,013	500	874	1,000	
	610.610416.5901	Enterprise Salary & Benefit Allocati	88,176	92,886	90,000	88,107	
	610.610416.5902	Enterprise General Services Alloca	16,779	16,296	16,000	19,047	
	610.610416.6003	R & M Supplies	827	1,500	11,217	1,500	
	610.610416.6004	Tools	47	500	320	500	
	610.610416.6025	Water Tests	2,180	3,000	1,727	3,000	
	610.610416.6100	Purchased Water	125,823	167,000	134,914	150,000	35
	610.610416.6450	Membership Fees/Subscriptions	565	275	275	275	
	610.610416.7450	Small Equipment Purchases					
	610.610416.9000	Capital Outlay	16,974		22,100		36
		<b>Total Water Operations:</b>	<b>254,983</b>	<b>314,457</b>	<b>281,927</b>	<b>295,929</b>	
		<b>Total Water Expenses</b>	<b>254,983</b>	<b>314,457</b>	<b>281,927</b>	<b>295,929</b>	
	<b>Water Fund Beginning Fund Balance</b>		<b>14,259</b>	<b>14,727</b>	<b>23,013</b>	<b>17,206</b>	
		<b>Revenues</b>	345,181	365,970	276,120	327,125	
		<b>Expenses</b>	254,983	314,457	281,927	295,929	
		<b>Water Fund Subtotal</b>	<b>104,457</b>	<b>66,240</b>	<b>17,206</b>	<b>48,402</b>	
		<b>Water Fund Total Ending Balance:</b>	<b>23,013</b>	<b>66,240</b>	<b>17,206</b>	<b>48,402</b>	



## Town of Ignacio Gas Fund

---

The Gas Fund is an Enterprise Fund that accounts for revenues and expenses associated with the operation of the Town's natural gas distribution system. The SUUD provides natural gas, and the Town distributes natural gas to residents and businesses via a zoned network of pipes, valves and meters. The Town operates and maintains this system, and completes billing monthly.

The SUUD charges the town for gas by MCF (Million Cubic Foot), and at a monthly rate based on the EPI flat market rate plus 20%, and with a Btu adjustment. The Town bills customers for gas usage tracked by meters located on all services. A new rate was established in 2020, which adjusts rates monthly using the SUUD rate plus a 10% capital factor. A base rate was also implemented, which replaces the facility fee and has been increased as a result of the 2018 rate analysis, which indicated the facility fee was not covering the associated costs. The new rate structure has resulted in savings for most customers.

In 2022, the base charge will increase from \$23.75 to \$24.82 to reflect inflationary increases that have been occurring since 2018. The gas usage charge will not change from the 2021 rates (SUUD monthly rate plus 10% Capital Factor).

Gas Fund reserves have been used for various utility project expenditures in previous years, and also for the payoff of water, sewer and irrigation loans. Utilization of these reserves has resulted in the payoff of all debt. No natural gas capital projects are budgeted for 2022.

### **Budget Summary**

Beginning Estimated Fund Balance - \$137,724

Total Gas Fund Revenue - \$317,055

Total Gas Fund Expenditures - \$309,854

Ending Estimated Fund Balance - \$144,924

GAS FUND							
			2020 Actual	2021 Budget	2021 Estimates	2022 Budget	Notes
	<b>Fund #620</b>						
	<b>REVENUES</b>						
	<b>Fines / Fees / Utilities:</b>						
	620.334412	Gas Residential	185,763	160,000	221,360	200,000	
	620.334413	Gas Commercial	79,053	75,000	95,747	90,000	
	620.334415	Gas Stand-By Fees	11,733	5,000	10,893	9,000	
	620.334430	Tap Fees	-		3,500		
	620.334470	Gas Taxes	17,286	17,000	19,243	18,000	
		<b>Total Fines / Fees / Utilities:</b>	<b>293,834</b>	<b>257,000</b>	<b>350,743</b>	<b>317,000</b>	
	<b>Other Income:</b>						
	620.336050	Misc Income	15,648	-			
	620.336100	Interest Income	0	400	40	55	
		<b>Total Other Income:</b>	<b>15,648</b>	<b>400</b>	<b>40</b>	<b>55</b>	
		<b>Total Gas Fund Revenue</b>	<b>309,482</b>	<b>257,400</b>	<b>350,783</b>	<b>317,055</b>	
	<b>EXPENSES</b>						
	<b>Gas Fund Operations:</b>						
	620.620416.3000	Contract Work / Hydro Excavation	681	6,000	327	6,000	
	620.620416.3204	Prof. Service - Engineer					
	620.620416.3410	CDOT Physicals, Drug Tests	-	500		500	
	620.620416.4300	Equipment R & M	-	1,000	992	1,000	
	620.620416.4306	Vehicle R & M	-	500		500	
	620.620416.4950	Misc Expense	-	500		500	
	620.620416.5800	Travel, Training, Meetings	-	1,500	1,214	1,500	
	620.620416.5901	Enterprise Salary & Benefit Allocation	87,191	92,886	90,000	88,107	
	620.620416.5902	Enterprise General Services Allocation	16,779	16,296	16,000	19,047	
	620.620416.6003	R & M Supplies	1,414	2,000	2,845	3,000	
	620.620416.6004	Tools	56		15,729	300	
	620.620416.6210	Natural Gas Purchases	104,490	115,000	166,191	170,000	37
	620.620416.6220	Gas Sales Tax	12,056	15,500	14,664	15,500	
	620.620416.6250	Energy Outreach Colorado	671	1,500	1,688	1,700	38
	620.620416.6260	Gas, Oil, Etc.	-	2,000		2,000	
	620.620416.6450	Membership Fees / Subscriptions	38	200	98	200	
	620.620416.8400	Contribution					
	620.620416.9000	Capital Outlay - Gas Line					
	620.620416.9010	Capital Outlay - Vehicle					
	620.620416.9140	Transfer Out	42,000				39
		<b>Total Gas Fund Operations:</b>	<b>265,376</b>	<b>255,382</b>	<b>309,747</b>	<b>309,854</b>	
		<b>Total Gas Fund Expenses &amp; Transfers</b>	<b>265,376</b>	<b>255,382</b>	<b>309,747</b>	<b>309,854</b>	
		<b>Gas Fund Beginning Fund Balance</b>	<b>78,320</b>	<b>73,955</b>	<b>96,688</b>	<b>137,724</b>	
		<b>Revenues</b>	<b>309,482</b>	<b>257,400</b>	<b>350,783</b>	<b>317,055</b>	
		<b>Expenses</b>	<b>265,376</b>	<b>255,382</b>	<b>309,747</b>	<b>309,854</b>	
		<b>Gas Fund Subtotal</b>	<b>122,427</b>	<b>75,973</b>	<b>137,724</b>	<b>144,924</b>	
		<b>Gas Fund Total Ending Balance:</b>	<b>96,688</b>	<b>75,973</b>	<b>137,724</b>	<b>144,924</b>	



## Town of Ignacio Sewer Fund

---

The Sewer Fund is an Enterprise Fund that accounts for revenues and expenses associated with the operation of the Town's sewer collection system. The SUUD has a treatment facility located south of Ignacio that treats all sewer flows generated by residents and businesses. Wastewater is collected via a gravity feed collection system comprised of a network of pipes, manholes and valves. The wastewater is piped directly to the SUUD treatment facility. The Town operates and maintains its collection system, and bills monthly for this service.

The SUUD charges the Town for wastewater treatment. In October 2019, SUUD changed their rate structure, which previously was based on Equivalent Residential Taps (ERT's), to a rate that is based on prior year winter average monthly water usage for December, January and February. The Town's Sewer Fund balance closed 2020 in the red at (\$72,576), even after \$60,000 was transferred from the General Fund into the Sewer Fund for fund balance support. At the close of 2021, \$90,000 was transferred from the General Fund to the Sewer Fund to bring the sewer fund to a zero balance in an effort to begin 2022 on a clean slate.

A detailed rate study for the Town was completed by RPI Consulting, LLC in November of 2021. The findings indicate that the base rate for usage should be raised, and that it would be more equitable for our customers if the Town returned to charging by ERT's (each ERT is 3,000 gallons). The Town utilizes average customer water usage for December, January and February of the previous year for billing. With a new base rate of \$18.58 and a charge of \$44.00 per ERT, the anticipated revenues for 2022 should exceed our expenditures.

The Town continues to research options for providing its own wastewater treatment, and extended the allocated funding from 2021 to 2022 to complete this work. No capital projects are planned in 2022.

### **Budget Summary**

Beginning Estimated Fund Balance - \$2,389

Total Sewer Fund Revenues - \$528,500

Total Sewer Fund Expenditures - \$515,538

Ending Estimated Fund Balance - \$15,532

SEWER FUND							
			2020 Actual	2021 Budget	2021 Estimates	2022 Budget	Notes
	<b>Fund #630</b>						
	<b>REVENUES</b>						
	<b>Fines / Fees / Utilities:</b>						
	630.334430	Tap Fees	-	2,500	1,900	2,500	
	630.334460	Sewage Collection	433,491	508,550	473,402	501,000	
		<b>Total Fines / Fees / Utilities:</b>	<b>433,491</b>	<b>511,050</b>	<b>475,302</b>	<b>503,500</b>	
	<b>Other Income:</b>						
	630.336100	Interest Income			-	-	
		<b>Total Other Income:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>In House Transfers:</b>						
		Transfer In CIP Fund		25,000		25,000	40
	630.339100	Transfer In General Fund	60,000		90,000		41
		<b>Total In House Transfers:</b>	<b>60,000</b>	<b>25,000</b>	<b>90,000</b>	<b>25,000</b>	
		<b>Total Sewer Operating Revenue</b>	<b>493,491</b>	<b>536,050</b>	<b>565,302</b>	<b>528,500</b>	
	<b>EXPENSES</b>						
	<b>Sewer Operations:</b>						
	630.630416.3000	Contract Work / Hydro Excavation		5,000	9,553	5,000	
	630.630416.3204	Prof. Service - Engineer/Filming	4,933	25,000		25,000	
	630.630416.5800	Travel, Training, Meetings	-	500	894	500	
	630.630416.5901	Enterprise Salary & Benefit Alloc	88,176	84,886	84,000	80,014	
	630.630416.5902	Enterprise General Services Alloc	8,389	8,148	8,100	9,524	
	630.630416.6003	R & M Supplies	2,486	2,000	444	2,000	
	630.630416.6004	Tools	-	500		500	
	630.630416.6240	SUIT - Treatment	444,477	415,000	387,345	393,000	42
	630.630416.7450	Small Equipment Purchases					
		<b>Total Sewer Operations</b>	<b>548,460</b>	<b>541,034</b>	<b>490,336</b>	<b>515,538</b>	
		<b>Total Sewer Fund Expense:</b>	<b>548,460</b>	<b>541,034</b>	<b>490,336</b>	<b>515,538</b>	
		<b>Sewer Fund Beginning Fund Balance</b>	<b>(17,607)</b>	<b>-</b>	<b>(72,576)</b>	<b>2,389</b>	
		<b>Revenues</b>	493,491	536,050	565,302	528,500	
		<b>Expenses</b>	548,460	541,034	490,336	515,538	
		<b>Sewer Fund Subtotal</b>	<b>(72,576)</b>	<b>(4,984)</b>	<b>2,389</b>	<b>15,352</b>	
		<b>Sewer Fund Total Ending Balance:</b>	<b>(72,576)</b>	<b>(4,984)</b>	<b>2,389</b>	<b>15,352</b>	





## **Town of Ignacio Irrigation Fund**

---

The Irrigation Fund is an Enterprise Fund that accounts for revenues and expenses associated with the delivery of raw irrigation water to Town residents and businesses. The Town has raw water rights in the Los Pinos River and with the Bureau of Indian Affairs (BIA) who oversee the allocation and distribution of allocated water rights. The water is collected and transported via pipelines that connect to the Los Pinos River and the Goodnight Ditch. The water is stored in a recently expanded and lined storage pond and distributed to customers via a network of pipelines, risers and valves. In 2019, a new pump station and a new by-pass pipeline were installed.

The irrigation system operates for six (6) months from May to October, and customers are billed a flat monthly rate for this service. Rate analysis completed in 2018 indicated a need for an increase, so rates rose from \$20/month to \$26/month in 2020. No rate increase occurred in 2021. An increase in irrigation rates will be looked at closely again in 2022.

The Town continues to refine system operations and operational parameters created by the different water delivery locations and the different irrigation zones created in 2019 throughout Town.

### **Budget Summary**

Beginning Estimated Fund Balance - \$9,066

Total Irrigation Fund Revenues - \$40,525

Total Irrigation Fund Expenditures - \$37,133

Ending Estimated Fund Balance - \$12,458

IRRIGATION FUND							
			2020 Actual	2021 Budget	2021 Estimates	2022 Budget	Notes
	<b>Fund #640</b>						
	<b>REVENUES</b>						
	<b>Fines / Fees / Utilities:</b>						
	640.334430	Tap Fees	237	500	861	500	
	640.334480	Irrigation Water Charges	39,715	40,000	39,718	40,000	
		<b>Total Fines / Fees / Utilities:</b>	<b>39,952</b>	<b>40,500</b>	<b>40,579</b>	<b>40,500</b>	
	<b>Other Income:</b>						
	640.336100	Interest Income	0	10	10	25	
		<b>Total Other Income:</b>	<b>0</b>	<b>10</b>	<b>10</b>	<b>25</b>	
	<b>In House Transfers:</b>						
	640.339100	Transfer In					
		<b>Total In House Transfers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
		<b>Total Irrigation Fund Revenue</b>	<b>39,952</b>	<b>40,510</b>	<b>40,589</b>	<b>40,525</b>	
	<b>EXPENSES</b>						
	<b>Irrigation Operations:</b>						
	640.640416.3000	Contract Work / Hydro Excavation	-	2,000		2,000	
	640.640416.3204	Prof. Service - Engineer	-	500		500	
	640.640416.4315	BIA Water Rights	2,814	3,000	3,335	3,500	43
	640.640416.5400	Advertising/Public Notices					
	640.640416.5901	Enterprise Salary & Benefit Allocatio	33,206	34,585	34,000	25,324	
	640.640416.5902	Enterprise General Services Allocat	3,356	3,259	3,200	3,809	
	640.640416.6003	R & M Supplies	1,535	2,000	1,850	2,000	
	640.640416.9000	Capital Outlay - Infrast. Impr. Proj.	-				
		<b>Total Irrigation Operations:</b>	<b>40,911</b>	<b>45,345</b>	<b>42,385</b>	<b>37,133</b>	
		<b>Total Irrigation Fund Expenses</b>	<b>40,911</b>	<b>45,345</b>	<b>42,385</b>	<b>37,133</b>	
		<b>Irrigation Fund Beginning Fund Balance</b>	<b>11,821</b>	<b>10,362</b>	<b>10,862</b>	<b>9,066</b>	
		<b>Revenues</b>	<b>39,952</b>	<b>40,510</b>	<b>40,589</b>	<b>40,525</b>	
		<b>Expenses</b>	<b>40,911</b>	<b>45,345</b>	<b>42,385</b>	<b>37,133</b>	
		<b>Irrigation Fund Subtotal</b>	<b>10,862</b>	<b>5,527</b>	<b>9,066</b>	<b>12,458</b>	
		<b>Irrigation Fund Total Ending Balance:</b>	<b>10,862</b>	<b>5,527</b>	<b>9,066</b>	<b>12,458</b>	



## Town of Ignacio Capital Improvement Fund

---

The Capital Improvement Fund is a restricted fund used for specific capital improvement projects, and receives revenues from a 1.0% sales tax and from various grants. The Town Board annually approves projects, and these expenses are allocated in this fund and expensed accordingly.

The sales tax revenue projection for 2022 is \$230,000. Sales tax collections continue to be strong as the numbers stabilize from two years of significant growth.

The Goddard/Becker Intersection Signal project was completed in 2021. The total project cost approximately \$780,000. Ignacio School District contributed \$110,000 to the project. Colorado Department of Transportation contributed \$528,000.

2021 funds that were budgeted for engineering studies on water and sewer treatment options, and 2021 funds budgeted to further the Town's broadband plan were not expended in 2021. Those monies have been budgeted to spend for those same purposes in 2022.

Several grant opportunities still exist to extend fiber to the premises within the Town of Ignacio, and these funds will be leveraged to complete the estimated \$3M broadband project defined in the broadband plan. This will be a multi-year project.

### **Budget Summary**

Beginning Estimated Fund Balance - \$428,686

Total Revenues - \$230,180

Total Expenditures - \$175,000

Ending Estimated Fund Balance - \$483,866

CAPITAL IMPROVEMENT FUND							
			2020 Actual	2021 Budget	2021 Estimates	2022 Budget	Notes
	<b>Fund #300</b>						
	<b>REVENUES</b>						
	<b>Grants / Restricted Funds</b>						
	300.333415	Sales Tax Revenue	228,171	180,000	246,622	230,000	44
		ISD Contribution		110,000	110,000		45
		CDOT Contribution		528,000	528,000		46
	<b>Total Grants / Restricted Funds:</b>		<b>228,171</b>	<b>818,000</b>	<b>884,622</b>	<b>230,000</b>	
	<b>Other Income:</b>						
	300.336100	Interest Income	2	320	160	180	
	<b>Total Other Income:</b>		<b>2</b>	<b>320</b>	<b>160</b>	<b>180</b>	
	<b>In House Transfers:</b>						
	300.339100	Transfer In Utility Funds					
	<b>Total In House Transfers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Total Capital Fund Revenues</b>		<b>228,173</b>	<b>818,320</b>	<b>884,782</b>	<b>230,180</b>	
	<b>EXPENSES</b>						
	<b>Capital Improvement:</b>						
	300.930000.3204	Prof Svs - Engineer/Consultant		25,000		25,000	
	300.930000.6454	CIP Transfer Out	-	50,000		50,000	47
	300.930000.9202	Goddard/Becker Crosswalk	88,251	750,000	780,000	-	
	300.930000.9230	Capital Projects		100,000		100,000	48
	<b>Total Capital Improvement Expenses</b>		<b>88,251</b>	<b>925,000</b>	<b>780,000</b>	<b>175,000</b>	
	<b>Capital Improvement Fund Beginning Fund Balance</b>		<b>183,982</b>	<b>316,202</b>	<b>323,904</b>	<b>428,686</b>	
		<b>Revenues</b>	228,173	818,320	884,782	230,180	
		<b>Expenses</b>	88,251	925,000	780,000	175,000	
	<b>ENDING FUND BALANCE</b>		<b>323,904</b>	<b>209,522</b>	<b>428,686</b>	<b>483,866</b>	
	<i>Restricted Operating Reserve</i>		323,904	209,522	428,686	483,866	
	<b>Capital Improvement Fund Total Ending Balance:</b>		<b>323,904</b>	<b>209,522</b>	<b>428,686</b>	<b>483,866</b>	



## **Town of Ignacio**

### **Conservation Trust Fund**

---

The Conservation Trust Fund accounts for the state of Colorado lottery proceeds that are received from the Great Outdoors Colorado (GOCO). These restricted funds are received annually, and earmarked for specific recreation and outdoor capital expenses like Town parks, trails, and open spaces. The Town has not expended any funds for a few years with the intention of growing the fund balance for a future project.

The park improvement grant from GOCO we planned to seek in 2021 will be sought in 2022 for improvements to the Ben Nighthorse Campbell Park. The improvements are budgeted at \$120,000, and will be funded equally by grant and reserve funds.

#### **Budget Summary**

Beginning Estimated Fund Balance - \$77,598

Total Conservation Trust Fund Revenues - \$80,450

Total Conservation Trust Fund Expenditures - \$120,000

Ending Estimated Fund Balance - \$38,048

CONSERVATION TRUST FUND							
			2020 Actual	2021 Budget	2021 Estimates	2022 Budget	Notes
	<b>Fund #400</b>						
	<b>REVENUES</b>						
	<b>Grants / Restricted Funds:</b>						
	400.333100	GOCO Grant	-	72,000		72,000	49
	400.333580	Lottery Funds	7,467	7,200	8,400	8,400	
	<b>Total Grants / Restricted Funds:</b>		<b>7,467</b>	<b>79,200</b>	<b>8,400</b>	<b>80,400</b>	
	<b>Other Income:</b>						
	400.336100	Interest Income	0	300	35	50	
	<b>Total Other Income:</b>		<b>0</b>	<b>300</b>	<b>35</b>	<b>50</b>	
	<b>Total Conservation Trust Fund Revenue</b>		<b>7,467</b>	<b>79,500</b>	<b>8,435</b>	<b>80,450</b>	
	<b>EXPENSES</b>						
	<b>Conservation Trust:</b>						
	400.700452.9000	GOCO Grant Expenditure	-	120,000	-	120,000	
	<b>Total Conservation Trust Fund Expenses</b>		<b>-</b>	<b>120,000</b>	<b>-</b>	<b>120,000</b>	
	<b>Conservation Trust Fund Beginning Fund Balance</b>		<b>61,696</b>	<b>69,162</b>	<b>69,163</b>	<b>77,598</b>	
		<b>Revenues</b>	7,467	79,500	8,435	80,450	
		<b>Expenses</b>	-	120,000	-	120,000	
	<b>CTF Ending Fund Balance</b>		<b>69,163</b>	<b>28,662</b>	<b>77,598</b>	<b>38,048</b>	
	<b>Conservation Trust Fund Total Ending Balance:</b>		<b>69,163</b>	<b>28,662</b>	<b>77,598</b>	<b>38,048</b>	



## **Town of Ignacio**

### **Economic Development Fund**

---

The Economic Development Fund utilizes funds that are aimed at supporting and stimulating economic development. The fund has some reserves established from past land sales that are earmarked for affordable housing, and additional funding is obtained through economic development based grants. No dedicated funding source exists for this fund.

Two (2) planning projects planned for 2020 were funded in 2021. The projects leveraged grant funds for the completion of plans associated with future housing and broadband development. Grant funding will account for \$50,000, which will be matched equally with reserve funds. No projects or expenses have been budgeted for 2022.

#### **Budget Summary**

Beginning Estimated Fund Balance - \$61,337

Total Revenues - \$50

Total Expenditures - \$10,000

Ending Estimated Fund Balance - \$51,387

ECONOMIC DEVELOPMENT FUND							
			2020 Actual	2021 Budget	2021 Estimates	2022 Budget	Notes
	<b>Fund #500</b>						
	<b>REVENUES</b>						
	<b>Grants / Restricted Funds:</b>						
	500.333851	DOLA Broadband Grant			25,000		50
	500.333851	DOLA Housing Study Grant			25,000		51
	<b>Total Grants / Restricted Funds:</b>		-	-	<b>50,000</b>	-	
	<b>Other Income:</b>						
	500.336100	Interest Income	0	220	32	50	
	<b>Total Other Income:</b>		<b>0</b>	<b>220</b>	<b>32</b>	<b>50</b>	
	<b>In House Transfers:</b>						
	500.339100	Transfers In					
	<b>Total In House Transfers:</b>		-	-	-	-	
	<b>Total Economic Development Fund Revenues</b>		<b>0</b>	<b>220</b>	<b>50,032</b>	<b>50</b>	
	<b>EXPENSES</b>						
	500.500463.3207	Planning Grants	49,358		50,000	10,000	52
		<b>Total</b>	<b>49,358</b>	-	<b>50,000</b>	<b>10,000</b>	
	<b>Total Economic Development Fund Expenses</b>		<b>49,358</b>	-	<b>50,000</b>	<b>10,000</b>	
	<b>Economic Development Fund Beginning Balance</b>		<b>110,663</b>	<b>60,663</b>	<b>61,305</b>	<b>61,337</b>	
		<b>Revenues</b>	0	220	50,032	50	
		<b>Expenses</b>	49,358	-	50,000	10,000	
		<b>Ending Fund Balance</b>	<b>61,306</b>	<b>60,883</b>	<b>61,337</b>	<b>51,387</b>	
	<b>Economic Development Fund Total Ending Balance:</b>		<b>61,305</b>	<b>60,883</b>	<b>61,337</b>	<b>51,387</b>	





## Town of Ignacio Funds Summary

The table below is the 2022 Fund Summary for all nine (9) funds with details on beginning and ending fund balances, and anticipated revenues and expenditures. Both the Government and Enterprise Funds show increasing fund balances by year-end 2022.

2022 FUNDS SUMMARY				
	Estimated Beginning Fund Balance	2022 REVENUES	2022 EXPENSES	Estimated Ending Fund Balance
<b>FUND</b>				
General	1,712,018	1,984,765	1,966,513	1,730,271
Capital Improvement	428,686	230,180	175,000	483,866
Conservation Trust	77,598	80,450	120,000	38,048
Economic Development	61,337	50	10,000	51,387
<b>Total Governmental Funds</b>	<b>2,279,639</b>	<b>2,295,445</b>	<b>2,271,513</b>	<b>2,303,572</b>
<b>ENTERPRISE</b>				
Water	17,206	327,125	295,929	48,402
Gas	137,724	317,055	309,854	144,924
Sewer	2,389	528,500	515,538	15,352
Irrigation	9,066	40,525	37,133	12,458
<b>Total Enterprise Funds</b>	<b>166,385</b>	<b>1,213,205</b>	<b>1,158,454</b>	<b>221,136</b>
<b>TOTAL ALL FUNDS:</b>	<b>2,446,024</b>	<b>3,508,650</b>	<b>3,429,966</b>	<b>2,524,708</b>



## **Town of Ignacio**

### **Debt Services**

---

The Town of Ignacio continues to be debt free in 2022. All Water, Sewer, and Irrigation bonds were paid in full as of December 31, 2019.

- Those notes totaled over \$834,600.00, and were due to mature in 2038.
- Early payment of those debts resulted in savings of approximately \$210,000 in future interest payments.

The Town had been paying loan debt for more than 20 consecutive years. We continue to celebrate the milestone and full payment of all debt in all funds.



## **Town of Ignacio**

### **Enterprise Salary & Benefit and General Service Allocations**

---

The General Fund pays for all employee salaries and benefits and a number of general service expenses that are shared with the Enterprise Funds. An allocation spreadsheet estimates time served by all Town employees working in the respective Enterprise Funds and also accounts for shared expenses.

Administrative staff work on utility billing, bill collections, accounts payable, payroll and other management services, so there is a salary and benefit expense that is calculated in the allocation spreadsheet. Similarly, Public Works employees work in respective Enterprise Funds which require daily operations and maintenance, so their salary and benefit expenses are also tabulated in the allocation spreadsheet. Examples of benefit expenses are health insurance, retirement and employer costs (i.e. FICA, Medicare, unemployment insurance.) These expenses are denoted as the Enterprise Salary & Benefit Allocation.

The General Service expenses are also included in the allocation spreadsheet, and an estimate of the relevant share of these expenses is calculated. Examples of shared General Service expenses are workman's compensation and property/casualty insurance, utility costs, IT and internet support, Town Board management, Town attorney services, audits, office supplies and uniforms. These expenses are denoted as the Enterprise General Service Allocation.

The Enterprise Salary & Benefit Allocation and General Service Allocation were denoted as revenue in 2019 and 2020. In 2021 and 2022, they will not show as revenue, but will instead be allocated to offset appropriate expenses in the General Fund. The allocation spreadsheet details all of this information, and is updated annually during the budget process.



# Town of Ignacio

## Enterprise Salary & Benefit and General Service Allocations

2022 Enterprise Salary & Benefit and General Service Allocations						
<b>Manager Salary &amp; Benefits</b>	103,574	Admin - 59%	61,109	<b>General Service Expenses</b>		<b>Amounts</b>
		Water - 12%	12,429	Town Board		7,773
		Gas - 12%	12,429	Audit		17,000
		Sewer - 12%	12,429	Workman Comp		36,489
		Irrigation - 5%	5,179	Insurance / PC		41,662
<b>Clerk/Treasurer Salary &amp; Benefits</b>	80,316	Admin - 59%	47,386	Attorney		10,000
		Water - 12%	9,638	Utilities Water		3,300
		Gas - 12%	9,638	Utilities Sewer		2,500
		Sewer - 12%	9,638	Utilities Electric		8,200
		Irrigation - 5%	4,016	Utilities Gas		2,200
<b>Dep Clerk/Treasurer Salary &amp; Benefits</b>	56,282	Admin - 59%	33,206	Telephone		5,912
		Water - 12%	6,754	Cell Phone		7,100
		Gas - 12%	6,754	IT Services & Maintenance		16,769
		Sewer - 12%	6,754	Internet Line		2,315
		Irrigation - 5%	2,814	IT Equipment & Supplies		6,000
<b>Admin Assist/Fin Cord Salary &amp; Benefits</b>	63,110	Admin - 45%	28,399	Advertising/Public Notice		2,500
		Water - 17%	10,729	Office Equipment L&M		1,452
		Gas - 17%	10,729	Printing Services		4,000
		Sewer - 17%	10,729	Bank Service Charges		800
		Irrigation - 4%	2,524	Uniforms		6,000
<b>PW Director Salary &amp; Benefits</b>	89,478	Public Works - 45%	40,265	Office Supplies		4,000
		Water - 18%	16,106	Postage		4,500
		Gas - 18%	16,106	<b>Total</b>		<b>190,472</b>
		Sewer - 15%	13,422			
		Irrigation - 4%	3,579	<b>2022 General Services Allocation</b>		
<b>Foreman</b>	65,797	Public Works - 45%	29,609	Administration	37%	70,475
		Water - 18%	11,843	Public Work (Streets&Parks)	16%	30,475
		Gas - 18%	11,843	Public Safety	20%	38,094
		Sewer - 15%	9,870	<b>Irrigation</b>	<b>2%</b>	<b>3,809</b>
		Irrigation - 4%	2,632	<b>Sewer</b>	<b>5%</b>	<b>9,524</b>
<b>MW I (2 FTE)</b>	114,490	Public Works - 45%	51,521	<b>Gas</b>	<b>10%</b>	<b>19,047</b>
		Water - 18%	20,608	<b>Water</b>	<b>10%</b>	<b>19,047</b>
		Gas - 18%	20,608	<b>Total</b>	<b>100%</b>	<b>190,472</b>
		Sewer - 15%	17,174			
		Irrigation - 4%	4,580	<b>Enterprise General Service Allocation</b>	<b>27%</b>	<b>51,427</b>
<b>MW II</b>	0	Public Works - 45%	0			
		Water - 18%	0	<b>2022 Enterprise Salary &amp; Benefit Allocation</b>		
		Gas - 18%	0	Admin (non-Enterprise)		170,101
		Sewer - 15%	0	<b>Admin (Enterprise)</b>		<b>133,181</b>
		Irrigation - 4%	0	Public Works (non-Enterprise)		121,394
<b>Total:</b>	<b>573,047</b>		<b>573,047</b>	<b>Public Works (Enterprise)</b>		<b>148,371</b>
				<b>Total:</b>		<b>573,047</b>
				<b>Water</b>		<b>88,107</b>
				<b>Gas</b>		<b>88,107</b>
				<b>Sewer</b>		<b>80,014</b>
				<b>Irrigation</b>		<b>25,324</b>



## Town of Ignacio Budget Footnotes

The column titled “Note #” lists the numbers associated with additional information that is detailed in the enclosed table. These notes provide information on revenues and expenses for activity in any of the three (3) years covered by this budget.

Note #	BUDGET NOTES
1	2020 mill levy was 4.197; 2021 mill levy is 4.305; 2022 mill levy is 4.448.
2	Town sales tax rate is 2%.
3	Town receives 3.55% of the 2% La Plata County sales tax.
4	Grant funding for one (1) full-time officer including salary, benefits and overtime hours.
5	Local Government Limited Gaming Impact Grant.
6	Snow removal compensation from CDOT and Library.
7	Residential trash and recycling billing revenue.
8	Reimbursement from Ignacio School District for School Resource Officers.
9	Overtime calculated at 5% of Deputy Clerk's salary.
10	CIRSA Worker's Compensation and Property & Casualty Insurance for Town and Enterprise Funds.
11	Contracted Town Manager (offset by Admin Manager Salary) and other contractor expenses.
12	IT for Town Administration, Public Safety, Public Works and Enterprise Funds.
13	Town Hall flooring replacement \$15,638 (budgeted 10K in 2019 but project completed in 2020).
14	2020: SoCoCAA 15,000, Axis 1000, Comm Conn 1200, HF 1808; 2021: SoCoCAA \$15,000, Axis \$1000, Comm Conn \$2500, HF \$1808, Ignacio Creative District \$1000, and SASO \$1700; 2022: SoCoCAA \$15,000, Axis \$1000, Comm. Connections \$2500, Homesfund \$1808, Ignacio Creative District \$5000, and SASO \$2700.
15	2021: Capital Outlay Lot 2 Williams Subdivision property acquisition (\$144,780.94).
16	CML, R9, SWCCOG, La Plata Economic Alliance, RHA, Ignacio Chamber of Commerce, PO Box renewal, IIMC, CMCA, Durango Herald, Fort Lewis College SBDC, CCCMA, CGFOA, Amazon Prime.
17	2020 Transfers out \$60K to Sewer Fund and \$50K to Water Fund for fund balance support. 2021 Transfer out \$90K to Sewer Fund for fund balance support. 2022 potential ELHI purchase.
18	2020: Contract Planning services.



## Town of Ignacio Budget Footnotes

19	Census materials.
20	Colorado/International Code Council Membership.
21	Salaries for 5 full-time officers with one position funded through HIDTA.
22	Two School Resource Officers for Ignacio School District.
23	Overtime is calculated at 10% of sergeant's and officers' salaries.
24	2020 & 2021: IGA Detox \$7189 & Youth Services Contributions \$9800; 2022: IGA Detox \$5362.50 & Youth Services Contributions \$8800.
25	RMS eForce, CCNC, Wolfcom, Lexipol, CPPA, IPSA, NTOA, Sams Club, Justice Clearinghouse, and Colorado Association of Chiefs of Police (CACP).
26	2019: IPD Supplies; 2021: Radios for IPD.
27	2021-2022: IPD car purchases.
28	Overtime is calculated at 5% of salaries except PW Director who is exempt.
29	Hydro excavation services.
30	Trash hauling fees charged to the Town.
31	Street paving, patching, crack sealing.
32	2022: Environmental Systems Research Institute (ESRI) gis mapping.
33	2021: CIP Fund transfer in for Water Feasibility Study extended to 2022.
34	2020: General Fund transfer in and Gas Fund transfer in for water meter replacement and for fund balance support.
35	Purchased water expense from Southern Ute Utility Department with new water rates since October 2019.
36	2020: \$42,000 water meter replacement.
37	Natural gas purchased from Southern Ute Utility Department.
38	Energy Outreach contributions for low income customer gas bill payment assistance.
39	2020: Transfer out \$42,000 to Water Fund for water meter replacement.
40	2021: CIP Fund transfer in for Water Feasibility Study extended to 2022.
41	2020: Transfer in \$60K from General Fund for fund balance support. 2021: Transfer in \$90K from General Fund for fund balance support.
42	Wastewater treatment cost from Southern Ute Utility Department with new rate structure since October 2019.
43	Raw water irrigation charge from the Bureau of Indian Affairs.



## Town of Ignacio Budget Footnotes

---

44	Beginning July 2018, sales tax revenue of 1% restricted for Capital Improvement Projects.
45	2021 Contribution: \$110,000 from Ignacio School District for Becker/Goddard Intersection Project.
46	2021 Contribution: \$528,000 Colorado Department of Transportation for Becker/Goddard Intersection Project.
47	2021: Transfer out for water and sewer feasibility studies (\$25,000 each).
48	2022 Capital Projects to be determined by Town Board members.
49	2021 GOCO Planning Grant for Ben Nighthorse Campbell Park (60/40% Funding/Match) extended to 2022.
50	2021 DOLA Broadband grant to be closed by December for one-time reimbursement.
51	2021 DOLA Housing Study grant to be closed by December for one-time reimbursement.
52	University of Colorado Technical Assistance Program.



## Town of Ignacio

### Glossary of Terms

---

**Accrual** – Under the accrual basis of accounting, revenues are accounted for when earned and expenses are recorded as incurred.

**Assessed Valuation** – The valuation set upon real estate and certain personal property by the La Plata County Assessor as a basis for levying property taxes.

**Asset** – Resources owned or held by the Town which have monetary value.

**Audit** – An annual accounting review of the Town’s financial operations by an independent party, as required by state law.

**Available (Undesignated) Fund Balance** – Funds remaining from the prior year that are available for appropriation and expenditure.

**Balanced Budget** – Refers to a balance between revenues and expenditures and may include the use of reserves to meet revenues needed to equal expenditures.

**Beginning Fund Balance** – Refers to funds remaining from previous years.

**Bond** – A debt instrument which has a specified amount and terms for repayment.

**Budget** – A financial plan for a specified year indicating all anticipated revenues and expenses for the budget period. The Town’s budget is based on a calendar year beginning January 1<sup>st</sup> and ending December 31<sup>st</sup>.

**Budget Calendar** – The schedule of key dates that the Town follows while preparing and adopting the annual budget.

**Business License Fee** – A fee collected for conducting business within the Town.

**Capital Improvement Fund** – Capital improvement funds are restricted governmental funds used for the acquisition of property and/or for construction of Town infrastructure.

**Capital Outlay** – Expenditures for acquisition of operating equipment, furnishings, machinery, vehicles, other assets, and major construction infrastructure expenditures.

**Charges for Services** – Charges are associated with the delivery of public services to customers and include utilities, notary services, etc.

**Cigarette Tax** – Colorado state tax on the sales of cigarettes collected and proportionally distributed to local government based on the sales and tax collected within the municipality.





## Town of Ignacio

### Glossary of Terms

---

**Conservation Trust Revenue** – Revenue from Colorado lottery proceeds which is distributed directly to local governments based on population. Revenues are restricted to be used for acquiring and maintaining parks, recreation facilities and open space.

**Contingency** – A budgetary reserve that is not designated for a specific purpose. The contingency amount is set aside for emergencies or unforeseen expenditures.

**Debt Service** – Principal and interest payments on outstanding bonds and borrowed funds.

**Department** – The organization unit of government that is functionally unique to the delivery of services. The Town departments are: Administration, Public Safety, Public Works and Parks.

**Employee Benefits** – Benefits extended to a full-time Town employee, which include vacation, sick and holiday leave, health insurance, retirement contributions and a wellness program.

**Encumbrance** – The commitment of appropriated funds to purchase an item or service.

**Ending Fund Balance** – The remaining fund balance that results from the sum of the beginning fund balance and the net of the yearly total of revenues and expenditures.

**Enterprise Fund** – These are proprietary funds that are associated with Town services that are managed in a business sense and include water, sewer, natural gas and irrigation utility services. These funds have dedicated funding and assigned expenditures unique to each enterprise, and maintain a sufficient fund balance to adequately maintain and operate the enterprise. These funds are independent from the Town General Fund.

**Expense** – Charges incurred for operations, maintenance, interest or other charges.

**Federal Mineral Lease Revenue** – Revenues from the leases of federal lands for mineral extraction, which is collected by the State and distributed using a defined formula. Annual revenue varies due to market and industry activity and variables.

**Fire & Police Pension Association (FPPA)** – A statewide retirement program providing defined benefit plan coverage for Town police officers.

**Fiscal Year** – A 12-month period designated as the operating year for accounting and budgetary purposes. The Town's fiscal year is January 1 to December 31.

**Full Time Equivalent Positions (FTE)** – Full-time employees work 2,080 hours per year and a full-time position is denoted as one (1) FTE. Part-time employees can be converted into the decimal equivalent, and a part-time employee working 20 hours per week would be a 0.5 FTE.



## Town of Ignacio

### Glossary of Terms

---

**Fund** – A fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity based on legal or administrative restrictions.

**General Fund** – This fund is the Town’s primary operating fund, and is used to account for revenues and expenditures associated with local government services and operations.

**Grants** – Contributions and cash from another government, private or non-profit entity. They are generally restricted to be used for a specific purpose or activity.

**Highway Users Tax (HUTF)** – A Colorado state tax collected from gasoline sales and disbursed to local governments for use on streets and roads.

**Infrastructure** – The physical assets of the Town including streets, water, sewer and natural gas piping and equipment, public buildings and parks.

**Interest Income** – Income earned on cash and investments held in interest bearing accounts.

**Intergovernmental Agreement (IGA)** – Agreements between governmental entities as authorized by state law.

**Intergovernmental Revenue** – Funds received from federal, state and other local governmental sources in the form of grants, shared revenues and payments in lieu of taxes.

**International City/County Management Association-Retirement Corporation (ICMA-RC)** – A leading professional association that supports local government and provides retirement plans and related services to Town employees.

**Liquor License** – A license approved by the state and local government authorizing the sale of alcoholic beverages and subject to imposed regulations.

**Long Term Debt** – Debt with a maturity of more than five (5) years after the date of issuance.

**Mill Levy** – The property tax rate established by the Town in accordance with statutory and constitutional restrictions.

**Net Assets** – Total of all assets minus all liabilities.

**Operating Expenses** – The cost for personnel, benefits, supplies, equipment and other related expenses required for the delivery of services.



## Town of Ignacio

### Glossary of Terms

---

**Property Tax** – Property tax received by the Town is the sum of property taxes within the incorporated boundaries. Property tax is calculated using the Town mill levy multiplied by the assessed property valuations as determined by the La Plata County Assessor’s office.

**Reserve** – An account used to set aside revenues that are not required for expenditures or to earmark revenues for a specific future purpose.

**Revenue** – Income the Town receives from taxes, grants, collection of fees and fines, utility payments and other miscellaneous sources.

**Specific Ownership Tax** – Taxes collected from motor vehicle registrations in La Plata county and paid to the Town based on a proportion of county property tax levied in the prior year.

**Severance Tax** – A Colorado tax imposed on the removal of nonrenewable resources such as crude oil and coalbed methane. The State collects and distributes this tax using a defined formula and annual revenue varies due to market and industry activity and variables.

**TABOR** – The Taxpayer’s Bill of Rights is a State of Colorado constitutional amendment passed in 1992, which restricts revenues for all levels of government (i.e. state, county, local governments, special and school districts.)

**Transfers** – The movement of money between funds necessary to reimburse costs or provide financial support.

**RESOLUTION NO. 05-2021**

**A RESOLUTION TO SET MILL LEVIES NECESSARY TO DETERMINE  
PROPERTY TAX REQUIRED TO HELP DEFRAY THE COSTS OF  
GOVERNMENT FOR THE TOWN OF IGNACIO, COLORADO,  
FOR THE 2022 BUDGET YEAR**

WHEREAS, the Ignacio Town Board of Trustees will adopt the annual budget in accordance with the Local Government Budget Law, on December 13, 2021, and;

WHEREAS, the 2021 valuation for assessment for the Town of Ignacio as certified by the La Plata County Assessor is \$8,829,000.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Town of Ignacio, Colorado:

Section 1. For the purpose of meeting general operating expenses of the Town of Ignacio during the 2022 budget year, there is hereby levied a tax of 4.448 mills upon each dollar of the total assessed valuation for all taxable property within the Town for the year 2022.

Section 2. The Budget Officer is hereby authorized and directed to certify the mill levies for the Town of Ignacio, and forward this Resolution to the La Plata County Assessor/Treasurer upon approval by the Ignacio Board of Trustees.

ADOPTED, this 13<sup>th</sup> day of December 2021.

TOWN OF IGNACIO, COLORADO

  
Stella Cox, Mayor

ATTEST:

  
Mark Garcia, Interim Town Manager

**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**

**TO:** County Commissioners<sup>1</sup> of La Plata County, Colorado.

**On behalf of the** Town of Ignacio,  
 (taxing entity)<sup>A</sup>  
**the** Town Board of Trustees  
 (governing body)<sup>B</sup>  
**of the** Town of Ignacio  
 (local government)<sup>C</sup>

**Hereby officially certifies the following mills**  
**to be levied against the taxing entity's GROSS \$** 8,829,000  
**assessed valuation of:** (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 8,829,000  
 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

**Submitted:** 12/14/2021 for budget/fiscal year 2022  
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

**PURPOSE** (see end notes for definitions and examples)**LEVY<sup>2</sup>****REVENUE<sup>2</sup>**

1. General Operating Expenses <sup>H</sup>	<u>4.448</u> mills	\$ <u>39,274</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < 0 >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<u>4.448</u> mills	\$ <u>39,274</u>
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<u>4.448</u> mills	\$ <u>39,274</u>

Contact person: Tuggy Dunton Daytime phone: ( 970 ) 563-9494  
 (print)  
 Signed: Tuggy Dunton Title: Clerk/Treasurer

*Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.*

<sup>1</sup> If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

**RESOLUTION NO. 06-2021**

**A RESOLUTION SUMMARIZING BUDGETED REVENUES AND EXPENDITURES FOR  
ALL FUNDS AND ADOPTING A BUDGET FOR THE TOWN OF IGNACIO,  
COLORADO, FOR THE 2022 CALENDAR YEAR.**

WHEREAS, the Ignacio Board of Trustees and Town staff have worked to prepare and submit the proposed budget of said governing body at the proper time, and;

WHEREAS, the Town Staff prepared a proposed budget and published notice of a public hearing to review the proposed 2022 Town of Ignacio budget, and;

WHEREAS, upon due and proper notice, the draft budget was presented during the published public hearing on November 13, 2021, and subject budget was available for public review at Town Hall during business hours, and;

WHEREAS, noticed work sessions with the Board of Trustees were completed to refine the budget and adjust revenues and expenditures in accordance with department and capital improvement needs, and;

WHEREAS, a final budget has been reviewed by the Board of Trustees and is now ready for adoption, and details estimated revenues and expenditures for all funds for the 2022 calendar year.

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

Section 1. Estimated expenditures for each fund are as follows:

General Fund	\$ 1,966,513
Capital Improvement Fund	\$ 175,000
Conservation Trust Fund	\$ 120,000
Economic Development Fund	\$ 10,000
Water Fund	\$ 295,929
Gas Fund	\$ 309,854
Sewer Fund	\$ 515,538
Irrigation Fund	\$ 37,133
Total	\$ 3,429,967

Section 2. Estimated revenues and beginning fund balances for each fund are as follows:

General Fund:

From sources other than General Property Tax	\$ 1,945,491
General Property Tax	\$ 39,274
<u>Estimated Beginning Balance</u>	<u>\$ 1,712,018</u>
Total	\$ 3,696,783

Conservation Trust Fund:

Lottery Income	\$	8,400
Interest	\$	50
<u>Estimated Beginning Balance</u>	\$	77,598
Total	\$	85,998

Capital Improvement Fund:

CIP Income/Project Funding	\$	230,000
Interest	\$	180
<u>Estimated Beginning Balance</u>	\$	428,686
Total	\$	658,866

Economic Development Fund:

Income	\$	0
Interest	\$	50
<u>Estimated Beginning Balance</u>	\$	61,337
Total	\$	61,387

Water Fund:

Fees	\$	5,000
Transfer In	\$	25,000
Metered Sales	\$	275,000
Ready to serve fees	\$	13,000
Reconnect fees	\$	1,500
Tap Fees	\$	7,600
Interest	\$	25
<u>Estimated Beginning Balance</u>	\$	17,206
Total	\$	344,331

Gas Fund:

Gas sales residential	\$	200,000
Gas sales commercial	\$	90,000
Gas stand-by fee	\$	9,000
Gas taxes	\$	18,000
Interest	\$	55
<u>Estimated Beginning Balance</u>	\$	137,724
Total	\$	454,779

Sewer Fund:

Tap Fees	\$	2,500
Sewage Collection	\$	501,000
Transfers In	\$	25,000
Interest	\$	0
<u>Estimated Beginning Balance</u>	\$	2,389
Total	\$	530,889

Irrigation Fund:

Unmetered water	\$	40,000
Tap Fees	\$	500
Interest	\$	25
<u>Estimated Beginning Balance</u>	<u>\$</u>	<u>9,066</u>
Total	\$	49,591

Section 3. The budget as herein above summarized by fund, is hereby approved and adopted as the budget of the Town of Ignacio for the 2022 calendar year.

Section 4. The budget hereby approved and adopted shall be signed by Mayor Stella Cox and made a part of the public records of the Town.

ADOPTED, this 13<sup>th</sup> day of December, 2021.

TOWN OF IGNACIO, COLORADO



Stella Cox, Mayor

ATTEST:



Tuggy Dunton, Town Clerk/Treasurer



## ORDINANCE NO. 348

**AN ORDINANCE APPROPRIATING ADDITIONAL SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE TOWN OF IGNACIO, COLORADO FOR THE 2022 BUDGET YEAR.**

WHEREAS, the Board of Trustees has made provisions for revenues in an amount equal to or greater than the total proposed expenditures as set forth in the 2022 budget, and;

WHEREAS, in order to ensure the essential operations of the Town and as required by law, the necessary revenues are appropriated into the budget as described below.

NOW THEREFORE BE IT RESOLVED by the Board of Trustees of the Town of Ignacio Colorado;

Section 1. The following sums are hereby appropriated from the revenues of respective funds for the expenditures and purposes detailed in the 2022 Town of Ignacio Budget.

**GENERAL FUND:**

Administration, Public Safety and Public Works Expenses	\$ 1,966,513
<u>Transfers Out</u>	<u>\$ 200,000</u>
Total	\$ 2,166,513

**CONSERVATION TRUST FUND:**

Operating expenses	\$ 120,000
<u>Transfers Out</u>	<u>\$ 0</u>
Total	\$ 120,000

**CAPITAL IMPROVEMENT FUND:**

Capital Projects	\$ 175,000
<u>Transfers Out</u>	<u>\$ 0</u>
Total	\$ 175,000

**ECONOMIC DEVELOPMENT FUND:**

Operating expenses	\$ 10,000
<u>Transfers</u>	<u>\$ 0</u>
Total	\$ 10,000

**WATER FUND:**

Current Operating expenses	\$ 295,929
Capital Projects	\$ 0
<u>Transfers</u>	<u>\$ 0</u>
Total	\$ 295,929

## GAS FUND:

Current Operating expenses	\$ 309,854
Capital Projects	\$ 0
Transfers Out	\$ 0
Total	\$ 309,854

## SEWER FUND:

Current operating expenses	\$ 515,538
Capital Projects	\$ 0
Transfers	\$ 0
Total	\$ 515,538

## IRRIGATION FUND:


Current operating expenses	\$ 37,133
Capital Projects	\$ 0
Transfers	\$ 0
Total	\$ 37,133

ADOPTED, this 13<sup>th</sup> day of December, 2021.

TOWN OF IGNACIO, COLORADO

  
Stella Cox, Mayor

ATTEST:

  
Tuggy Dunton, Town Clerk



## Town of Ignacio

### Certification of Approved Budget

---

I, Tuggy Dunton, Town Clerk/Treasurer, certify that the attached document is a true and accurate copy of the adopted 2022 budget for the Town of Ignacio.

*Tuggy Dunton*

---

Tuggy Dunton  
Town Clerk/Treasurer

*12/29/2021*

---

Date