



Town of Ignacio

ANNUAL BUDGET

Fiscal Year Ending December 31, 2023

Board of Trustees

Clark Craig, Mayor

Edward Box III, Mayor Pro-Tem

Joseph Atencio

Tom Atencio

Alison DeKay

Sandra Maez

Jeremy Schulz

Town Manager

Mark Garcia

Finance Coordinator

Dee Wesner



Town of Ignacio

Staff Contact Information

Town of Ignacio

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Town Manager

Mark Garcia

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Chief of Police

Kirk Phillips

kphillips@townofignacio.com

Town Clerk/Treasurer

Tuggy Dunton

tdunton@townofignacio.com

Public Works Director

Jeremey Mickey

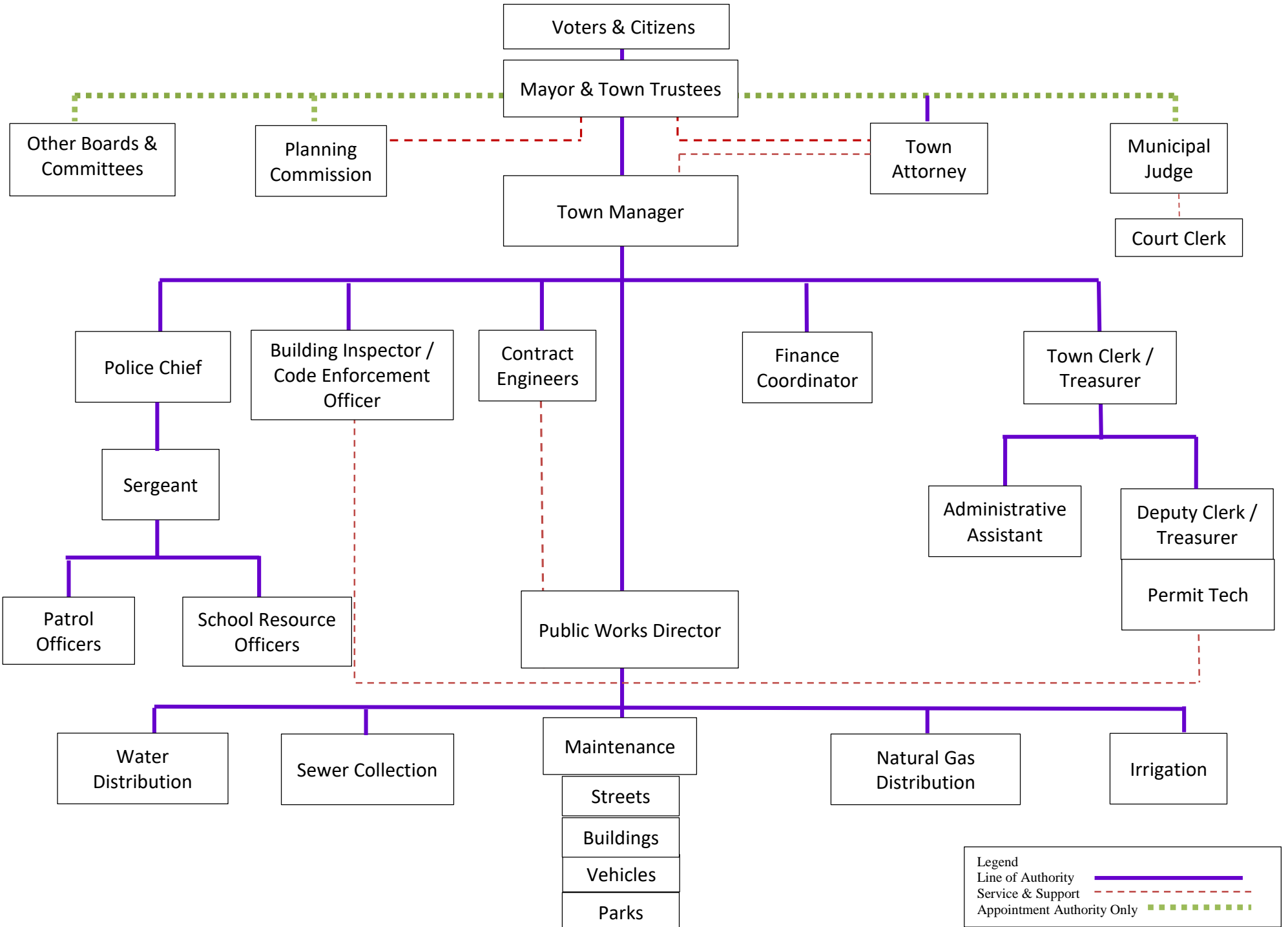
jmickey@townofignacio.com

Finance Coordinator

Dee Wesner

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ORGANIZATION CHART



Legend

- Line of Authority —————
- Service & Support - - - - -
- Appointment Authority Only (green)



Town of Ignacio

2023 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 2021 actual revenues, expenses, and fund balances documented from the 2021 audited financial statements, which were completed in July of 2022.
2. The 2022 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 2022.
3. The 2023 budget with anticipated revenues, planned expenditures and estimated fund balances.

The 2021 actuals and the 2022 estimated financials illustrate sound fiscal health for the Town government funds. Sales tax collections were strong in both the 2021 and 2022 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 2023 budget details another year of fiscal responsibility, modest revenue growth and expenditures associated with Town services and planned capital improvement projects.

REVENUES

The 2023 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 revenues continue to remain strong and consistent with recent prior years. Sales tax is now also collected for online sales, which has helped boost sales tax revenues for municipalities statewide. As such, sales tax revenue continues to meet conservative sales tax projections. The Town Board expects sales tax revenues to continue to remain strong in 2023, and is conservatively estimating Town and County sales tax revenue to total \$1,600,000, which is less than the 2021 year-end total of \$1,684,314, and the 2022 estimated year-end total of \$1,793,090.



Town of Ignacio 2023 Budget Message

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 SRO's are Town employees, and the District reimburses the Town for these positions. There are currently two (2) SRO's assigned to school duty and funded accordingly in 2023 by ISD.

The Town is seeking grant funding in 2023, which will be used for Public Safety expenses and capital improvement projects for affordable housing, parks and utility infrastructure. Grant funding will be utilized for one FTE police officer working on specific projects. The capital improvement projects will utilize the Capital Improvement Funds and Conservation Trust Funds for grant management and match contributions needed for the Rock Creek affordable housing project, storm sewer utility improvements, Goddard Avenue sidewalk improvements and Ben Nighthorse Campbell Park improvements.

A 1.0% sales tax is collected for sales within the Town, and these funds are restricted to Town Board approved capital expenditures. These funds are denoted in the Capital Improvement Fund revenues. Lottery proceeds continue to be restricted in the Conservation Trust Fund, and are slated for expense on Ben Nighthorse Campbell Park improvements in 2023. The Economic Development Fund is also receiving funds from the federal ARRA distribution in 2022 and 2023 and will be expensed by the Town Board for approved expenditures.

The total estimated Governmental Fund total for 2023 is \$6,358,144.

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. All Enterprise Funds finished the year with gains in fund balances, which is a result of rate increases implemented in January of 2022 and effective utility management practices and audit recommendations. 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 loss. Monitoring of water and sewer revenues will continue to be a priority in 2023.

The total revenue projection of all Enterprise Funds in 2023 is \$1,498,650.



Town of Ignacio

2023 Budget Message

EXPENDITURES

The 2023 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 2023. The Town added a new Maintenance Worker to the Public Works Department in the Fall of 2022 bringing the total of Full Time Employees (FTE) to 16 FTEs. The Town employs three part-time employees. The Town Manager is a contracted full-time position. The 2023 budget approved by the Town Board authorized a 5.0% merit salary increase for eligible staff, and also reflects an increase in the health insurance benefit coverage for full-time staff.

The Town has already been awarded some grant funding in 2023, and is seeking additional grant funds in 2023 for several capital improvement projects. Town and grant funds are allocated for storm sewer improvements totaling approximately \$400,000. Town funds are budgeted and grant funds sought for the Rock Creek Infrastructure project, which is estimated to be \$2,000,000. These funds will install all associated housing infrastructure for a 40-unit site development on the Rock Creek property. Sidewalk improvements along Goddard Avenue are budgeted in conjunction with CDOT improvements along Goddard Avenue. The Town has also budgeted expenditures for ARRA funds on eligible housing or broadband projects. Park improvements anticipated at Ben Nighthorse Campbell Park have been budgeted in the Conservation Trust Fund for 2023. The 2023 budget reflects expenditures on multiple projects, and will utilize some reserve funds for these projects.

The total Governmental General Fund expenditures for 2023 are estimated to be \$6,769,205, and the estimated total ending fund balance is \$2,313,791.

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. The Public Works department has funds budgeted for small water and natural gas infrastructure projects. Public works employees continue to train and test for required utility certifications.

The Water and Sewer Enterprise Funds show signs of improvement in ending fund balances in 2022 and are anticipated to increase in 2023. The Water and Sewer rates increased in 2023 due



Town of Ignacio 2023 Budget Message

to the SUUD rate increase of 4.4%, and the Town increased base charges for water and sewer by a corresponding 4.4%. Natural Gas rates are established monthly based on monthly SUUD rates and rate pressure is significantly upward due to numerous conditions in the natural gas market.

All Enterprise Funds remain debt free, and their year-end balances are estimated to be positive and meeting minimum reserve thresholds. 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 2023.

The total Enterprise Fund expenditures for 2023 are \$1,390,704, and the estimated total ending fund balance is \$393,559.

Total budgeted expenditures for all funds in 2023 is \$8,159,908, and the estimated total ending fund balances for all funds is \$2,707,350.

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 2023.



Town of Ignacio 2023 Budget Message

Summarized below are the anticipated revenues and expenditures, and the beginning and ending fund balances for 2023:

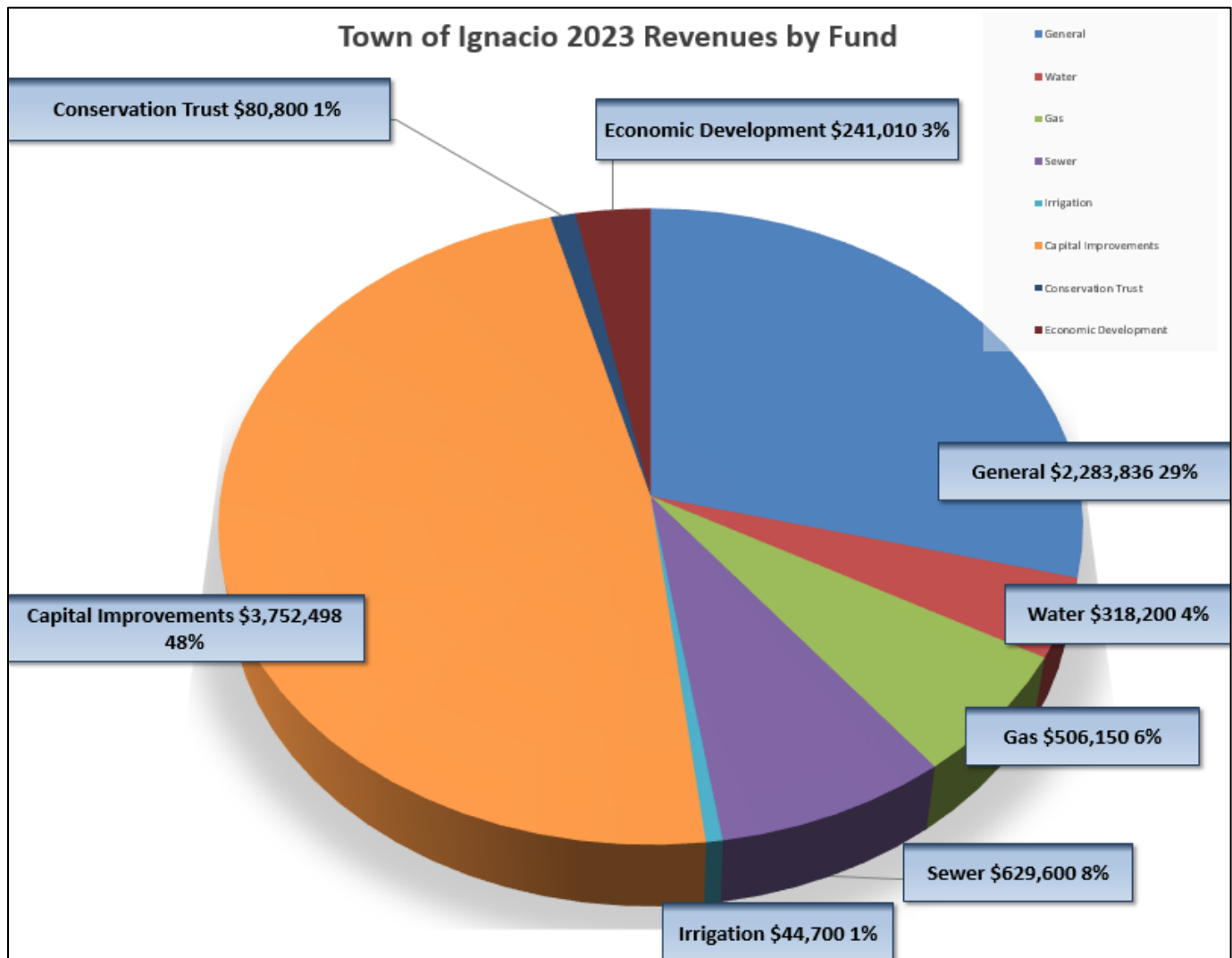
2023 FUNDS SUMMARY				
	Estimated Beginning Fund Balance	2023 REVENUES	2023 EXPENSES	Estimated Ending Fund Balance
FUND				
General	1,916,515	2,283,836	2,150,979	2,049,372
Capital Improvement	655,942	3,752,498	4,250,000	158,440
Conservation Trust	89,380	80,800	120,000	50,180
Economic Development	63,015	241,010	248,226	55,799
Total Governmental Funds	2,724,852	6,358,144	6,769,205	2,313,791
ENTERPRISE				
Water	108,163	318,200	309,191	117,172
Gas	94,571	506,150	456,316	144,405
Sewer	69,164	629,600	580,931	117,833
Irrigation	13,715	44,700	44,266	14,149
Total Enterprise Funds	285,613	1,498,650	1,390,704	393,559
TOTAL ALL FUNDS:	3,010,465	7,856,794	8,159,908	2,707,350

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 2023 Revenues by Fund

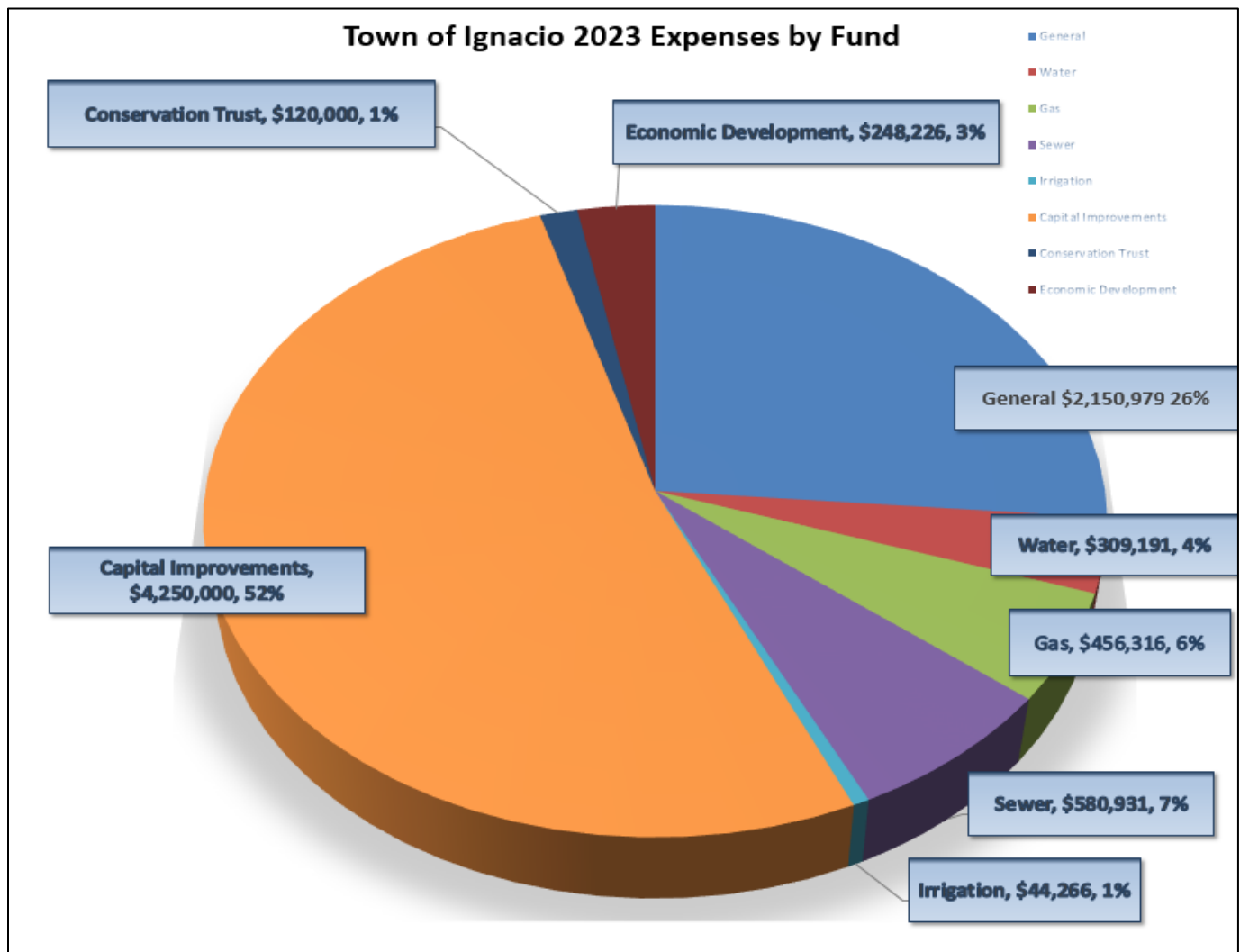
General	\$2,283,836
Water	\$318,200
Gas	\$506,150
Sewer	\$629,600
Irrigation	\$44,700
Capital Improvements	\$3,752,498
Conservation Trust	\$80,800
Economic Development	\$241,010
TOTAL:	\$7,856,794





Town of Ignacio 2023 Expenses by Fund

General	\$2,150,979
Water	\$309,191
Gas	\$456,316
Sewer	\$580,931
Irrigation	\$44,266
Capital Improvements	\$4,250,000
Conservation Trust	\$120,000
Economic Development	\$248,226
TOTAL:	\$8,159,908





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 2023 property tax mill levy is 4.783 mills, and will generate \$41,590 in property tax based on an \$8,695,390 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 \$1,600,000 in 2023.

2023 Budget Summary

Beginning Estimated Fund Balance - \$1,916,515

Total General Fund Revenues & Transfers In - \$2,283,836

Total General Fund Expenses & Transfers Out - \$2,150,979

Ending Estimated Fund Balance - \$2,049,372

GENERAL FUND REVENUES						
		2021 Actual	2022 Budget	2022 Estimates	2023 Budget	Notes
Fund #100						
GENERAL GOVERNMENT REVENUES						
Taxes / Unrestricted County-State:						
100.331100	Property Tax	36,567	39,274	39,840	41,600	1
100.331120	Tribe Pmt in Lieu of Taxes	469	450	648	500	1
100.331200	Specific Ownership Tax	4,193	3,000	3,588	3,500	1
100.331310	Town Sales Tax	511,682	460,000	560,705	500,000	2
100.331330	County Sales Tax	1,172,632	1,000,000	1,232,385	1,100,000	3
100.331420	Cigarette Tax	1,927	1,800	1,298	1,500	
100.331510	CO HUTF Highway Users	30,292	29,703	26,484	31,000	
100.331520	LP Co Motor Vehicle License	7,674	5,000	3,833	5,000	
100.331530	LP County Road & Bridge	3,093	3,000	3,084	3,000	
100.331810	Severance Tax	916	2,000	73,519	5,000	
100.331820	Franchise Tax	271	500	186	500	
100.331830	Co Fed Mineral Dist. Tax	8,693	10,000	16,865	10,000	
Total Taxes/Unrestricted County-State:		1,778,407	1,554,727	1,962,436	1,701,600	
Licenses & Permits:						
100.332100	Business License Fee	2,590	2,200	1,955	2,200	
100.332110	Liquor License Fee	2,200	2,500	2,443	2,500	
100.332210	Building Permit & Inspection Fee	5,190	4,000	6,806	5,200	
100.332250	Vendor Permit Fee	160	200	530	200	
100.332260	Animal License Fee	380	300	503	400	
100.332270	Business Service License	3,010	2,250	3,170	3,000	
100.332275	Excavation Permit Fee	70	-	10	-	
100.332275	Other Permit Fee		100		100	
Total Licenses and Permits:		13,600	11,550	15,416	13,600	
Grants / Restricted Funds:						
100.333150	State-Imposed Bag Fees				500	
100.333158	HIDTA	92,440	92,712	105,286	95,000	4
100.333400	LGGF Gaming Grant	46,016	10,444	10,444	22,400	5
100.333405	DS (Drug & Seizure) Monies	-	5,000	-	5,000	
100.333530	Snow Removal	-	2,000	2,225	2,200	6
100.333590	DOLA Coronavirus Relief Fund	5,655	-	-	-	
100.333591	DOLA American Rescue Plan Act	-	114,113	114,113	228,226	
Total Grants / Restricted Funds:		144,111	224,269	232,068	353,326	
Fines / Fees:						
100.334110	Court Costs/Fines/Citations	899	1,000	540	1,000	
100.334130	Plan / Zone Fees	-	1,500	-	1,500	
100.334140	Reproduction Fees	-	20	-	20	
100.334160	NSF Fees	140	100	350	100	
100.334170	Notary Public Fees	10	100	25	100	
100.334240	VIN Inspections	70	150	120	150	
100.334400	Residential Trash	39,712	40,000	40,877	41,280	7
100.334401	Recycling	3,058	2,400	5,320	5,760	7
Total for Fines / Fees:		43,889	45,270	47,232	49,910	
Other Income:						
100.336040	Equipment Sales		-	8,010	-	
100.336050	Misc. Income	2,923	100	285	100	
100.336060	Police Department Reimburse	3,068	4,000	1,809	4,000	
100.336061	School Resource Officers	94,500	144,000	144,000	151,200	8
100.336100	Interest Income	697	750	21,897	10,000	
100.336300	Building Space Rental	215	100	50	100	
Total Other Income:		101,403	148,950	176,051	165,400	
In House Transfers:						
100.339100	Transfers In	-	-	-	-	
Total In House Transfers In:		-	-	-	-	
Total Administration Revenues & Transfers:		2,081,410	1,984,765	2,433,202	2,283,836	



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 was a municipal election year, so 2023 will be the first full year of service of our three newly elected trustees and Town Mayor.

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 - \$646,313

GENERAL FUND - ADMINISTRATION EXPENSES							
			2021 Actual	2022 Budget	2022 Estimates	2023 Budget	Notes
	Fund #100						
	Administration Expenses						
	Legislative:						
	100.411000.1150	Town Board Salaries	7,200	7,200	7,500	7,200	
	100.411000.2200	FICA	446	446	465	450	
	100.411000.2250	Medicare	105	105	109	104	
	100.411000.2500	Unemployment Insurance	22	22	15	14	
	100.411000.5800	Travel, Training, Meetings	186	3,000	5,698	4,000	
	100.411000.5810	Hosting Joint Meetings	1,198	1,500	471	1,500	
	100.411000.8500	Town Board Cost Allocation Offse	(1,944)		(1,950)	(1,960)	
		Total Legislative:	7,213	12,273	12,308	11,309	
	Judicial:						
	100.412000.3200	Professional Service - Judge	1,450	3,000	3,000	1,650	
	100.412000.5800	Travel, Training, Meetings	932	1,000	-	1,050	
		Total Judicial:	2,382	4,000	3,000	2,700	
	Elections:						
	100.414000.1105	Election Judges		1,250	1,000		
	100.414000.4600	Election Supplies		1,000	662		
		Total Elections:	-	2,250	1,662	-	
	Administration Salaries & Benefits:						
	100.415000.1100	Salaries Manager	-	83,200	-	87,360	
	100.415000.1101	Salaries Clerk/Treasurer	61,946	62,608	62,608	65,749	
	100.415000.1102	Salaries Deputy Clerk/Treasurer	40,275	41,330	39,619	45,864	
	100.415000.1103	Salaries Admin Assist/Fin Coord	46,298	55,874	44,135	58,710	
	100.415000.1200	Overtime	-	2,066	-	2,293	9
	100.415000.2100	Health Insurance	12,126	15,078	19,101	19,944	
	100.415000.2101	Life Insurance	67	67	76	67	
	100.415000.2102	Dental Insurance	504	504	1,008	912	
	100.415000.2103	Vision Insurance	72	60	120	120	
	100.415000.2104	Aflac	4,864	4,864	1,216	-	
	100.415000.2200	FICA	9,239	15,195	9,230	10,789	
	100.415000.2250	Medicare	2,161	3,554	2,159	2,503	
	100.415000.2300	Retirement	4,997	9,983	5,534	5,581	
	100.415000.2500	Unemployment Insurance	448	490	299	345	
	100.415000.2502	Enterprise Salary / Benefit Alloc.		(133,181)	(133,181)		
		Total Administration Salaries & Benefits:	182,996	161,692	51,924	300,237	
	Administration Operating:						
	100.416000.2600	Workers Compensation Ins.	13,892	36,489	36,567	33,089	10
	100.416000.2700	Insurance / PC	12,827	41,662	41,059	39,065	10
	100.416000.3000	Contract Work	112,290	10,000	108,680	10,000	11
	100.416000.3201	Legal Service - Attorney	8,589	10,000	17,995	15,000	
	100.416000.3203	Prof. Service - Audit	5,606	17,000	17,000	17,000	
	100.416000.4110	Utilities - Water	965	3,300	3,226	3,300	
	100.416000.4120	Utilities - Sewer	370	2,500	2,972	2,800	
	100.416000.4130	Utilities - Electric	2,379	8,200	6,588	7,500	
	100.416000.4150	Utilities - Gas	997	2,200	5,124	2,200	

GENERAL FUND - ADMINISTRATION EXPENSES							
			2021 Actual	2022 Budget	2022 Estimates	2023 Budget	Notes
100.416000.4155	Irrigation Expense		-		130	156	
100.416000.4160	Telephone		2,406	5,912	6,230	5,912	
100.416000.4162	Cell Phone - AT&T		2,564	7,100	6,823	7,100	
100.416000.4164	IT Services & Maintenance		5,605	16,769	28,524	33,400	12
100.416000.4165	Internet Line		371	2,315	1,535	2,315	
100.416000.4166	IT Equipment & Supplies		555	6,000	4,689	15,000	
100.416000.4191	Recording Fees		28	200	271	400	
100.416000.4304	Building R & M		4,019	2,500	500	2,500	
100.416000.4444	Intergovernmental Payments		20,308	28,008	28,008	28,308	13
100.416000.4950	Misc. Expense		165	1,200	2,453	1,200	
100.416000.4951	Community Christmas		81	200	100	200	
100.416000.4952	Community Support		3,021	1,500	1,000	1	
100.416000.5400	Advertising / Public Notices		400	2,500	2,154	2,500	
100.416000.5420	Cleaning Service		3,676	3,500	3,626	3,600	
100.416000.5430	Office Equipment L & M		1,096	1,452	3,763	1,500	
100.416000.5440	Publication Legal Notice		635	1,000	400	1,000	
100.416000.5500	Printing Services		1,726	4,000	5,423	5,000	
100.416000.5550	Bank Service Charges		564	800	2,392	1,500	
100.416000.5600	Office Supplies		2,086	7,000	3,934	7,000	
100.416000.5650	Operating Supplies		3,496	4,000	1,347	4,000	
100.416000.5800	Travel, Training, Meetings		1,321	3,000	2,919	3,000	
100.416000.5820	Special Events / Swag		-	2,000	2,760	2,000	
100.416000.6150	Postage		1,607	4,500	1,814	4,500	
100.416000.6260	Gas, Oil, Etc.		1,732	1,500	3,602	1,500	
100.416000.6450	Membership Fees / Subscription		8,804	11,035	11,035	7,411	14
100.416000.6453	Flexile Spending Account (FSA)			413	-		
100.416000.8501	Admin Salaries & Benefits Offse		(158,965)	(51,427)	(51,427)	(198,865)	
100.416000.9000	Capital Outlay		149,781		280,000		15
100.416000.9140	Transfer Out		90,000	200,000			16
Total Administration Operating:			304,998	398,328	593,216	72,092	
Community Development:							
100.419000.1104	Building Inspect/Code Enforcem		(56)				
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						
100.419000.2250	Medicare						
100.419000.2300	Retirement						
100.419000.2500	Unemployment Insurance						
100.419000.2501	Prof. Services Planning Services		17,452	20,000	33,748	20,000	17
100.419000.5650	Operating Supplies			500		500	18
100.419000.5800	Travel, Training, Meetings		30	1,000		1,000	
100.419000.6450	Membership Fees/Subscriptions			250		250	19
100.419000.9140	Transfer Out					238,226	20
Total Community Development:			17,426	21,750	33,748	259,976	
Total Administration Expenses:			515,015	600,292	695,858	646,313	



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 - \$1,134,673

GENERAL FUND - PUBLIC SAFETY EXPENSES							
			2021 Actual	2022 Budget	2022 Estimates	2023 Budget	Notes
	Fund #100						
	Public Safety Salaries & Benefits:						
	100.420000.1106	Salaries Chief	119,510	113,194	117,547	118,851	
	100.420000.1107	Salaries Sergeant	91,447	89,107	90,607	93,558	
	100.420000.1108	Salaries Officers	387,287	337,106	330,630	357,344	21
	100.420000.1110	School Resource Officer	57,077	124,773	134,994	131,019	22
	100.420000.1180	P/T Clerk	2,434	2,201	2,201	2,312	
	100.420000.1200	Overtime	41,171	55,099	39,441	58,192	23
	100.420000.2100	Health Insurance	72,858	88,242	91,436	95,748	
	100.420000.2101	Life Insurance	261	269	281	302	
	100.420000.2102	Dental Insurance	6,870	4,032	6,720	6,660	
	100.420000.2103	Vision Insurance	1,014	480	852	876	
	100.420000.2104	Aflac	(0)	9,600	1,515	370	
	100.420000.2130	Legal Insurance	1,179	2,100	1,592	1,592	
	100.420000.2200	FICA	151	136	136	144	
	100.420000.2250	Medicare	9,331	9,663	10,011	11,039	
	100.420000.2350	Police Pension	42,650	49,589	48,735	55,283	
	100.420000.2450	Death & Disability	15,944	21,254	18,085	19,431	
	100.420000.2500	Unemployment Insurance	2,095	1,443	1,471	1,523	
	Total Public Safety Salaries & Benefits:		851,279	908,287	896,253	954,244	
	Public Safety Operating:						
	100.421000.3415	Clinic & Hospital	880	600		600	
	100.421000.4306	Vehicle R & M	16,836	7,000	4,123	7,000	
	100.421000.4444	Intergovernmental Payments	15,853	14,163	14,163	16,862	24
	100.421000.4950	Misc. Expense	500	300		300	
	100.421000.4980	Animal Control	-	300		300	
	100.421000.5420	Cleaning Service	649	585	670	585	
	100.421000.5650	Operating Supplies	6,555	10,000	8,669	10,000	
	100.421000.5800	Travel, Training, Meetings	6,164	3,000	5,266	3,000	
	100.421000.6110	Uniforms	1,856	3,000	2,640	3,000	
	100.421000.6140	Other DS Costs		-		-	
	100.421000.6160	Dispatch (Radio) Services	-	10,000	-	10,000	
	100.421000.6230	Firearm Supplies	1,395	1,500	1,302	1,500	
	100.421000.6260	Gas, Oil, Etc.	16,633	17,000	20,668	17,000	
	100.421000.6450	Membership Fees/Subscriptions	3,123	6,065	6,065	10,082	25
	100.421000.6453	Flexible Spending Account (FSA)		-		-	
	100.421000.8400	Contributions to Institutions	-	200		200	
	100.421000.9000	Capital Outlay	-	30,000	-	60,000	26
	100.421000.9010	Capital Outlay - Vehicles	42,562	36,000	25,000	40,000	27
	Total Public Safety Operating:		113,006	139,713	88,566	180,429	
	Total Public Safety Expenses:		964,285	1,048,000	984,819	1,134,673	



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 three (3) 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 - \$343,993

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. In an effort to reduce costs and improve efficiencies, the Town contracted out this departmental work in 2022 and will do the same in 2023.

Mission Statement

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

Budget Summary

Total Parks Expenditures - \$26,000

GENERAL FUND PUBLIC WORKS - PARKS EXPENSES							
Fund #100		2021 Actual	2022 Budget	2022 Estimates	2023 Budget	Notes	
Public Works Salaries & Benefits:							
100.430000.1109	Salaries Public Works Director	52,423	70,720	68,901	76,440		
100.430000.1111	Salaries Foreman	52,641	49,754	48,992	52,250		
100.430000.1112	Salaries Maintenance Worker I	81,980	84,365	84,365	-		
100.430000.1113	Salaries Maintenance Worker II	-	-	30,400	132,787		
100.430000.1200	Overtime	8,190	6,706	6,728	9,252	28	
100.430000.2100	Health Insurance	26,684	34,698	32,015	27,611		
100.430000.2101	Life Insurance	129	134	136	168		
100.430000.2102	Dental Insurance	1,302	1,512	785	912		
100.430000.2103	Vision Insurance	186	180	93	120		
100.430000.2104	Aflac	1,551	2,000	3,513	3,613		
100.430000.2200	FICA	12,055	12,700	13,676	16,921		
100.430000.2250	Medicare	2,819	2,970	3,198	3,926		
100.430000.2300	Retirement	8,021	10,739	10,833	13,074		
100.430000.2500	Unemployment Insurance	593	423	447	541		
100.430000.2502	Enterprise Salary / Benefit Alloc.	(130,626)	(148,371)	(148,371)	(183,556)		
Total Public Works Salaries & Benefits:		117,947	128,530	155,710	154,058		
Public Works Operating:							
100.431000.3000	Contract Work / Hydro Excavation	13,140	12,500	36,289	12,500		
100.431000.3415	Clinic & Hospital	675	500	500	500		
100.431000.3910	Residential Trash	32,220	32,000	29,655	32,910	29	
100.431000.3911	Recycle	2,804	2,000	5,210	5,400		
100.431000.4130	Utilities	1,287	300	258	300		
100.431000.4225	Rental Equipment / Supplies	1,546	1,000	4,140	1,000		
100.431000.4300	Equipment R & M	10,388	8,000	11,562	12,000		
100.431000.4306	Vehicle R & M	9,473	5,000	9,684	9,500		
100.431000.4308	Bldg. & Prop. R & M	5,461	500	3,872	500		
100.431000.4309	Mosquito Control	9,558	9,560	9,845	9,560		
100.431000.4313	Street Repairs	15,123	50,000	21,506	50,000	30	
100.431000.4316	Street Lights - Electric	18,093	20,000	16,256	20,000		
100.431000.4318	Street Signs	2,859	2,000	1,664	2,000		
100.431000.4365	Seasonal Decorations	536	500	300	500		
100.431000.4950	Miscellaneous Expense	919		4,213			
100.431000.5600	Office Supplies				1,000		
100.431000.5800	Travel, Training, Meetings	4,388	1,000	2,807	1,000		
100.431000.6003	R & M Supplies	5,146	4,000	2,246	4,000		
100.431000.6004	Tools	9,662	500	6,723	1,000		
100.431000.6005	Shop Supplies				2,500		
100.431000.6110	Uniforms	1,581	3,000	4,139	3,000		
100.431000.6260	Gas, Oil, Etc.	9,524	5,000	17,031	14,000		
100.431000.6450	Memberships / Subscriptions		1,000		1,000	31	
100.431000.6453	Flexible Spending Account (FSA)		1,551		764		
100.431000.7450	Small Equip/Vehicle Purchases	8,550	5,000	4,751	5,000	32	
100.431000.9010	Capital Outlay - Vehicles			45,000		33	
Total Public Works Operating:		162,932	164,911	237,653	189,934		
Parks Expenses:							
100.452000.1114	Salaries Seasonal Worker	1,473	15,080	(18)			
100.452000.1200	Overtime						
100.452000.2200	FICA	90	935				
100.452000.2250	Medicare	21	219				
100.452000.2500	Unemployment Insurance	4	45				
100.452000.6003	R & M Supplies	1,502	1,000	2,168	1,000		
100.452000.7110	Grounds Improvement / Tree Care		5,000	15,000	22,500		
100.452000.7180	Trails		2,500		2,500		
Total Parks Operating:		3,090	24,779	17,150	26,000		
Total Public Works and Parks Expenses:		283,970	318,220	410,514	369,993		



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 2023, the base charge will increase from \$27.67 to \$28.89 to reflect the 4% increase from SUUD. The charge per thousand gallons will be as follows: For the first 6,000 gallons, the rate will be \$11.32 per one thousand gallons plus 10% Loss Factor and 5% Capital Factor; for every one thousand gallons above 6,000 gallons, the rate will be \$6.00 plus 10% Loss Factor and 5% Capital Factor.

Budget Summary

Beginning Estimated Fund Balance - \$108,163

Total Water Fund Revenues - \$318,200

Total Water Fund Expenditures - \$309,191

Ending Estimated Fund Balance - \$117,172

WATER FUND							
			2021 Actual	2022 Budget	2022 Estimates	2023 Budget	Notes
	Fund #610						
	REVENUES						
	Fines / Fees / Utilities:						
	610.333590	DOLA Coronavirus Relief Fund	4,806				
	610.334120	Late Fees	5,960	5,000	8,722	6,000	
	610.334419	Reconnect Fees	3,750	1,500	40,000	1,500	
	610.334420	Metered Water Sales	249,822	275,000	277,855	286,000	
	610.334430	Tap Fees	3,500	7,600	3,450	7,600	
	610.334440	Ready to Serve Fees	12,763	13,000	9,961	13,000	
	610.334495	Special Meter Read					
		Total Fines / Fees / Utilities:	280,602	302,100	339,988	314,100	
	Other Income:						
	610.336100	Interest Income	7	25	300	100	
		Total Other Income:	7	25	300	100	
	In House Transfers:						
	610.339100	Transfers In		25,000		4,000	50
		Total In House Transfers:	-	25,000	-	4,000	
		Total Water Revenue	280,609	327,125	340,288	318,200	
	EXPENSES						
	Water Operations:						
	610.610416.3000	Contract Work / Hydro Excavation	3,330	7,500	2,480	1,000	
	610.610416.3204	Prof. Service - Engineer	-	25,000	-	1,000	
	610.610416.5800	Training, Travel & Meetings	1,074	1,000	2,547	3,000	
	610.610416.5901	Enterprise Salary & Benefit Allocati	87,326	88,107	88,107	101,771	
	610.610416.5902	Enterprise General Services Alloca	16,058	19,047	19,047	21,645	
	610.610416.6003	R & M Supplies	815	1,500	33,390	25,000	51
	610.610416.6004	Tools	320	500	162	2,500	
	610.610416.6025	Water Tests	2,389	3,000	2,137	3,000	
	610.610416.6100	Purchased Water	130,051	150,000	124,407	150,000	52
	610.610416.6450	Membership Fees/Subscriptions	275	275	523	275	
	610.610416.7450	Small Equipment Purchases					
	610.610416.9000	Capital Outlay	-				
	610.610416.9010	Capital Outlay - Vehicles			3,978		53
		Total Water Operations:	241,637	295,929	276,777	309,191	
		Total Water Expenses	241,637	295,929	276,777	309,191	
		Water Fund Beginning Fund Balance	23,013	14,727	44,652	108,163	
		Revenues	280,609	327,125	340,288	318,200	
		Expenses	241,637	295,929	276,777	309,191	
		Water Fund Subtotal	61,985	45,923	108,163	117,172	
		Water Fund Total Ending Balance:	44,652	45,923	108,163	117,172	



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 2023, the base charge will increase from \$24.82 to \$25.92 to reflect a 4% increase in rates from SUUD. 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 2023.

Budget Summary

Beginning Estimated Fund Balance - \$94,571

Total Gas Fund Revenue - \$506,150

Total Gas Fund Expenditures - \$456,316

Ending Estimated Fund Balance - \$144,405

GAS FUND							
			2021 Actual	2022 Budget	2022 Estimates	2023 Budget	Notes
Fund #620							
REVENUES							
Fines / Fees / Utilities:							
620.333000	DOLA Coronavirus Relief Fund		9,114				
620.334412	Gas Residential		230,283	200,000	256,819	305,000	
620.334413	Gas Commercial		124,145	90,000	123,915	150,000	
620.334415	Gas Stand-By Fees		10,901	9,000	9,655	11,700	
620.334430	Tap Fees		3,562		3,562		
620.334470	Gas Taxes		23,095	18,000	23,786	35,000	
	Total Fines / Fees / Utilities:		401,100	317,000	417,737	501,700	
Other Income:							
620.336050	Misc Income			-			
620.336100	Interest Income		35	55	948	450	
	Total Other Income:		35	55	948	450	
In House Transfers:							
620.339100	Transfers In					4,000	54
	Total In House Transfers:		-	-	-	4,000	
	Total Gas Fund Revenue		401,136	317,055	418,685	506,150	
EXPENSES							
Gas Fund Operations:							
620.620416.3000	Contract Work / Hydro Excavation		372	6,000	2,758	1,000	
620.620416.3204	Prof. Service - Engineer						
620.620416.3410	CDOT Physicals, Drug Tests		-	500		500	
620.620416.4300	Equipment R & M		992	1,000		3,000	
620.620416.4306	Vehicle R & M		-	500		1,500	
620.620416.4950	Misc Expense		-	500		500	
620.620416.5800	Travel, Training, Meetings		1,214	1,500	3,119	3,000	
620.620416.5901	Enterprise Salary & Benefit Alloca		85,410	88,107	88,107	101,771	
620.620416.5902	Enterprise General Services Alloc		16,058	19,047	19,047	21,645	
620.620416.6003	R & M Supplies		9,014	3,000	19,444	20,000	
620.620416.6004	Tools		298	300	7,025	2,500	
620.620416.6210	Natural Gas Purchases		217,057	170,000	253,638	275,000	55
620.620416.6220	Gas Sales Tax		16,590	15,500	18,092	20,000	
620.620416.6250	Energy Outreach Colorado		1,688	1,700	1,360	1,700	56
620.620416.6260	Gas, Oil, Etc.		-	2,000	2,200	4,000	
620.620416.6450	Membership Fees / Subscriptions		98	200	1,605	200	
620.620416.8400	Contribution						
620.620416.9000	Capital Outlay - Gas Line						
620.620416.9010	Capital Outlay - Vehicle				44,945		57
620.620416.9140	Transfer Out						
	Total Gas Fund Operations:		348,790	309,854	461,339	456,316	
	Total Gas Fund Expenses & Transfers		348,790	309,854	461,339	456,316	
	Gas Fund Beginning Fund Balance		96,688	73,955	137,226	94,571	
	Revenues		401,136	317,055	418,685	506,150	
	Expenses		348,790	309,854	461,339	456,316	
	Gas Fund Subtotal		149,034	81,156	94,571	144,405	
	Gas Fund Total Ending Balance:		137,226	81,156	94,571	144,405	



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. 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. In 2022, we were able to end the year with a fund balance of \$69,164.

The Town utilizes average customer water usage for December, January and February of the previous year for billing. In 2023, the base rate will increase from \$18.58 to \$19.40 and a charge of \$52.20 per 3,000 gallons to reflect the rate increase from SUUD. The anticipated revenues for 2023 should exceed our expenditures.

No capital projects are planned in 2023.

Budget Summary

Beginning Estimated Fund Balance - \$69,164

Total Sewer Fund Revenues - \$629,600

Total Sewer Fund Expenditures - \$580,931

Ending Estimated Fund Balance - \$117,833

SEWER FUND							
			2021 Actual	2022 Budget	2022 Estimates	2023 Budget	Notes
Fund #630							
REVENUES							
Fines / Fees / Utilities:							
630.333000	DOLA Coronavirus Relief Fund		9,920	2,500			
630.334430	Tap Fees		1,900	2,500	1,850	2,500	
630.334460	Sewage Collection		478,969	501,000	532,721	550,000	
630.336000	Other Income					75,000	58
	Total Fines / Fees / Utilities:		490,789	506,000	534,571	627,500	
Other Income:							
630.336100	Interest Income		-		20	100	
	Total Other Income:		-	-	20	100	
In House Transfers:							
630.339100	Transfer In		90,000	25,000		2,000	59
	Total In House Transfers:		90,000	25,000	-	2,000	
	Total Sewer Operating Revenue		580,789	531,000	534,591	629,600	
EXPENSES							
Sewer Operations:							
630.630416.3000	Contract Work / Hydro Excavation		9,553	5,000	2,480	1,000	
630.630416.3204	Prof. Service - Engineer/Filming		980	25,000		1,000	
630.630416.5800	Travel, Training, Meetings		894	500		500	
630.630416.5901	Enterprise Salary & Benefit Alloc		87,326	80,014	80,014	91,759	
630.630416.5902	Enterprise General Services Allo		8,029	9,524	9,524	10,822	
630.630416.6003	R & M Supplies		2,221	2,000	8,282	25,000	
630.630416.6004	Tools		-	500	-	500	
630.630416.6240	SUIT - Treatment		414,591	393,000	335,309	400,000	60
630.630416.6450	Membership Fees / Subscriptions				333	350	
630.630416.6452	Reimbursable Exp (Burns Ave Proj)				25,700	50,000	61
630.630416.7450	Small Equipment Purchases						
630.630416.9010	Capital Outlay - Vehicles				3,978		62
	Total Sewer Operations		523,593	515,538	465,619	580,931	
	Total Sewer Fund Expense:		523,593	515,538	465,619	580,931	
	Sewer Fund Beginning Fund Balance		(72,576)	-	193	69,164	
	Revenues		580,789	531,000	534,591	629,600	
	Expenses		523,593	515,538	465,619	580,931	
	Sewer Fund Subtotal		(15,380)	15,462	69,164	117,833	
	Sewer Fund Total Ending Balance:		193	15,462	69,164	117,833	



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 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. No rate increase occurred in 2022. The rate for 2023 increased from \$26.00 per month to \$27.50 per month.

Budget Summary

Beginning Estimated Fund Balance - \$13,715

Total Irrigation Fund Revenues - \$44,700

Total Irrigation Fund Expenditures - \$44,266

Ending Estimated Fund Balance - \$14,149

IRRIGATION FUND						
IRRIGATION FUND		2021 Actual	2022 Budget	2022 Estimates	2023 Budget	Notes
Fund #640						
REVENUES						
Fines / Fees / Utilities:						
640.333000	DOLA Coronavirus Relief Fund	418	500			
640.334430	Tap Fees	861	500	574	600	
640.334480	Irrigation Water Charges	39,260	40,000	44,308	44,000	
Total Fines / Fees / Utilities:		40,539	40,500	44,882	44,600	
Other Income:						
640.336100	Interest Income	5	25	132	100	
Total Other Income:		5	25	132	100	
In House Transfers:						
640.339100	Transfer In					
Total In House Transfers:		-	-	-	-	
Total Irrigation Fund Revenue		40,544	40,525	45,014	44,700	
EXPENSES						
Irrigation Operations:						
640.640416.3000	Contract Work / Hydro Excavation	-	2,000		2,000	
640.640416.3204	Prof. Service - Engineer	-	500		500	
640.640416.4130	Utilities - Electric (Pumphouse)				258	
640.640416.4315	BIA Water Rights	3,387	3,500	3,459	3,500	63
640.640416.5400	Advertising/Public Notices					
640.640416.5901	Enterprise Salary & Benefit Allocatio	32,950	25,324	25,324	28,679	
640.640416.5902	Enterprise General Services Alloca	3,212	3,809	3,809	4,329	
640.640416.6003	R & M Supplies	1,899	2,000	9,080	5,000	
640.640416.9000	Capital Outlay - Infrast. Impr. Proj.					
Total Irrigation Operations:		41,449	37,133	41,672	44,266	
Total Irrigation Fund Expenses		41,449	37,133	41,672	44,266	
Irrigation Fund Beginning Fund Balance		10,862	10,362	10,373	13,715	
Revenues		40,544	40,525	45,014	44,700	
Expenses		41,449	45,345	41,672	44,266	
Irrigation Fund Subtotal		9,957	5,542	13,715	14,149	
Irrigation Fund Total Ending Balance:		10,373	5,542	13,715	14,149	



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 various grants. The Town Board annually approves projects. These expenses are allocated in this fund and expensed accordingly.

The sales tax revenue projection for 2023 is \$250,000. Sales tax collections continue to be strong with continued annual growth, which is anticipated to continue in 2023.

Capital Improvement projects are budgeted in 2023 budget and include the following:

1. Phase 1 of the storm sewer replacement project.
2. Sidewalk replacement along Goddard Avenue.
3. Rock Creek housing infrastructure project, the biggest one of the year.

Grant funding has been requested in the amount of \$2,600,000 and is currently under consideration by State agencies. Grant funds have been received for the storm sewer project totaling \$200,000. \$692,000 has been requested from La Plata County for the Rock Creek housing infrastructure project.

Grant matching funds for each of these projects will be required, and will result in the utilization of reserve funds. The Town has been slowly growing the yearend fund balance in anticipation of these approved project expenditures.

Budget Summary

Beginning Estimated Fund Balance - \$655,942

Total Revenues - \$3,752,498

Total Expenditures - \$4,250,000

Ending Estimated Fund Balance - \$158,440

CAPITAL IMPROVEMENT FUND							
			2021 Actual	2022 Budget	2022 Estimates	2023 Budget	Notes
	Fund #300						
	REVENUES						
	Grants / Restricted Funds						
	300.333000	DOLA Grant / Restricted Funds				2,799,998	34
	300.333415	Sales Tax Revenue	255,207	230,000	266,910	250,000	35
	300.333416	ISD Contribution	110,000		-		36
	300.333417	CDOT Contribution	528,000		-		37
	300.333500	Additional Grants / Monies				700,000	38
	Total Grants / Restricted Funds:		893,207	230,000	266,910	3,749,998	
	Other Income:						
	300.336100	Interest Income	152	180	4,726	2,500	
	Total Other Income:		152	180	4,726	2,500	
	In House Transfers:						
	300.339100	Transfer In Utility Funds					
	Total In House Transfers:		-	-	-	-	
	Total Capital Fund Revenues		893,359	230,180	271,636	3,752,498	
	EXPENSES						
	Capital Improvement:						
	300.930000.3204	Prof Svs - Engineer/Consultant		25,000	10,000	100,000	39
	300.930000.6454	CIP Transfer Out		50,000	-	-	40
	300.930000.9202	Project / Labor Match	785,294	-	7,663		41
	300.930000.9230	Capital Projects		100,000	30,000	4,150,000	41
	Total Capital Improvement Expenses		785,294	175,000	47,663	4,250,000	
	Capital Improvement Fund Beginning Balance		323,904	316,202	431,969	655,942	
		Revenues	893,359	230,180	271,636	3,752,498	
		Expenses	785,294	175,000	47,663	4,250,000	
		ENDING FUND BALANCE	431,969	371,382	655,942	158,440	
		<i>Restricted Operating Reserve</i>	<i>431,969</i>	<i>371,382</i>	<i>655,942</i>	<i>158,440</i>	
	Capital Improvement Fund Total Ending Balance:		431,969	371,382	655,942	158,440	



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 is budgeted in 2023 for improvements to the Ben Nighthorse Campbell Park. The improvements are budgeted at \$120,000, and will require fund matching from the reserves that have been accruing for years.

Budget Summary

Beginning Estimated Fund Balance - \$89,380

Total Conservation Trust Fund Revenues - \$80,800

Total Conservation Trust Fund Expenditures - \$120,000

Ending Estimated Fund Balance - \$50,180

CONSERVATION TRUST FUND							
			2021 Actual	2022 Budget	2022 Estimates	2023 Budget	Notes
	Fund #400						
	REVENUES						
	Grants / Restricted Funds:						
	400.333100	GOCO Grant	-	72,000		72,000	42
	400.333580	Lottery Funds	8,720	8,400	10,484	8,400	
	Total Grants / Restricted Funds:		8,720	80,400	10,484	80,400	
	Other Income:						
	400.336100	Interest Income	33	50	980	400	
	Total Other Income:		33	50	980	400	
	Total Conservation Trust Fund Revenue		8,754	80,450	11,464	80,800	
	EXPENSES						
	Conservation Trust:						
	400.700452.9000	GOCO Grant Expenditure	-	120,000	-	120,000	43
	Total Conservation Trust Fund Expenses		-	120,000	-	120,000	
	Conservation Trust Fund Beginning Fund Balance		69,163	69,162	77,916	89,380	
		Revenues	8,754	80,450	11,464	80,800	
		Expenses	-	120,000	-	120,000	
	CTF Ending Fund Balance		77,917	29,612	89,380	50,180	
	Conservation Trust Fund Total Ending Balance:		77,916	29,612	89,380	50,180	



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.

The 2023 budget reflects a Transfer In of American Rescue Plan Act (ARPA) revenue from the General Fund. The Town received ARPA funding in 2021 and 2022 totaling \$228,226, which has specific eligible uses. The ECD fund will be utilized for expensing ARPA monies for eligible housing or broadband project expenses, which are to be determined by the Town Board.

In 2022, the Town created a new policy for the consideration of tap fee and building permit waivers for eligible economic development and affordable housing projects. This fund will receive \$10,000 from the General Fund for that purpose, and will expense reimbursements to the associated utility Enterprise Funds as they occur to offset reduced revenue as a result of fee waivers and this new policy.

Budget Summary

Beginning Estimated Fund Balance - \$63,015

Total Revenues - \$241,010

Total Expenditures - \$248,226

Ending Estimated Fund Balance - \$55,799

ECONOMIC DEVELOPMENT FUND							
			2021 Actual	2022 Budget	2022 Estimates	2023 Budget	Notes
	Fund #500						
	REVENUES						
	Grants / Restricted Funds:						
	500.333851	DOLA Broadband Grant			24,920		44
	500.333851	DOLA Housing Study Grant			23,627		45
	Total Grants / Restricted Funds:		-	-	48,547	-	
	Other Income:						
	500.336100	Interest Income	29	50	992	2,784	
	Total Other Income:		29	50	992	2,784	
	In House Transfers:						
	500.339100	Transfers In				238,226	46
	Total In House Transfers:		-	-	-	238,226	
	Total Economic Development Fund Revenues		29	50	49,539	241,010	
	EXPENSES						
	500.500463.3207	Planning Grants	47,859	10,000	-	10,000	47
	500.500463.6454	Transfer Out				10,000	48
	500.500463.9202	Project/Labor Match				228,226	49
	Total		47,859	10,000	-	248,226	
	Total Economic Development Fund Expenses		47,859	10,000	-	248,226	
	Economic Development Fund Beginning Balance		61,305	60,663	13,476	63,015	
	Revenues		29	50	49,539	241,010	
	Expenses		47,859	10,000	-	248,226	
	Ending Fund Balance		13,475	50,713	63,015	55,799	
	Economic Development Fund Total Ending Balance:		13,476	50,713	63,015	55,799	



Town of Ignacio Funds Summary

The table below is the 2023 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 2023.

2023 FUNDS SUMMARY				
	Estimated Beginning Fund Balance	2023 REVENUES	2023 EXPENSES	Estimated Ending Fund Balance
FUND				
General	1,916,515	2,283,836	2,150,979	2,049,372
Capital Improvement	655,942	3,752,498	4,250,000	158,440
Conservation Trust	89,380	80,800	120,000	50,180
Economic Development	63,015	241,010	248,226	55,799
Total Governmental Funds	2,724,852	6,358,144	6,769,205	2,313,791
ENTERPRISE				
Water	108,163	318,200	309,191	117,172
Gas	94,571	506,150	456,316	144,405
Sewer	69,164	629,600	580,931	117,833
Irrigation	13,715	44,700	44,266	14,149
Total Enterprise Funds	285,613	1,498,650	1,390,704	393,559
TOTAL ALL FUNDS:	3,010,465	7,856,794	8,159,908	2,707,350



Town of Ignacio Debt Services

The Town of Ignacio continues to be debt free in 2023. The Town has been debt free for three consecutive years. All Water, Sewer, and Irrigation bonds were paid in full as of December 31, 2019.

- The last 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.

Until January 1, 2020, 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, uniforms and more. These expenses are denoted as the Enterprise General Service Allocation.

The Enterprise Salary & Benefit Allocation and General Service Allocation are not allocated as revenue to the General Fund. They are 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

2023 Enterprise Salary & Benefit and General Service Allocations						
Manager Salary & Benefits	108,273	Admin - 59%	63,881	General Service Expenses		Amounts
		Water - 12%	12,993	Town Board		7,769
		Gas - 12%	12,993	Audit		17,000
		Sewer - 12%	12,993	Workman Comp		33,089
		Irrigation - 5%	5,414	Insurance / PC		39,065
Clerk/Treasurer Salary & Bene	83,863	Admin - 59%	49,479	Attorney		15,000
		Water - 12%	10,064	Utilities Water		3,300
		Gas - 12%	10,064	Utilities Sewer		2,800
		Sewer - 12%	10,064	Utilities Electric		7,500
		Irrigation - 5%	4,193	Utilities Gas		2,200
Dep Clerk/Treasurer Salary & I	61,403	Admin - 59%	36,228	Telephone		5,912
		Water - 12%	7,368	Cell Phone		7,100
		Gas - 12%	7,368	IT Services & Maitnenance		33,400
		Sewer - 12%	7,368	Internet Line		2,315
		Irrigation - 5%	3,070	IT Equipment & Supplies		15,000
Admin Assist/Fin Cord Salary &	66,313	Admin - 45%	29,841	Advertising/Public Notice		2,500
		Water - 17%	11,273	Office Equipment L&M		1,500
		Gas - 17%	11,273	Printing Services		5,000
		Sewer - 17%	11,273	Bank Service Charges		1,500
		Irrigation - 4%	2,653	Uniforms		6,000
PW Director Salary & Benefits	95,939	Public Works - 45%	43,173	Office Supplies		4,000
		Water - 18%	17,269	Postage		4,500
		Gas - 18%	17,269			
		Sewer - 15%	14,391	Total		216,449
		Irrigation - 4%	3,838			
				2023 General Services Allocation		
Foreman	68,616	Public Works - 45%	30,877	Administration	37%	80,086
		Water - 18%	12,351	Public Work (Streets&Parks)	16%	34,632
		Gas - 18%	12,351	Public Safety	20%	43,290
		Sewer - 15%	10,292	Irrigation	2%	4,329
		Irrigation - 4%	2,745	Sewer	5%	10,822
MW I (1 FTE)	0	Public Works - 45%	0	Gas	10%	21,645
		Water - 18%	0	Water	10%	21,645
		Gas - 18%	0	Total	100%	216,449
		Sewer - 15%	0			
		Irrigation - 4%	0	Enterprise General Sevice Allo	27%	58,441
MW II (2FTE)	169,183	Public Works - 45%	76,132			
		Water - 18%	30,453	2023 Enterprise Salary & Benefit Allocation		
		Gas - 18%	30,453	Admin (non-Enterprise)		179,429
		Sewer - 15%	25,377	Admin (Enterprise)		140,423
		Irrigation - 4%	6,767	Public Works (non-Enterprise)		150,182
Total:	653,591		653,591	Public Works (Enterprise)		183,556
				Total:		653,591
				Water		101,771
				Gas		101,771
				Sewer		91,759
				Irrigation		28,679



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	2021 mill levy is 4.305; 2022 mill levy is 4.448. 2023 mill levy is 4.783.
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 2 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	2021: SOCO \$15,000, Axis \$1000, Comm Conn \$2500, HF \$1808, ICD \$1000, SASO \$1700; 2022: SoCoCAA \$15,000, Axis \$1000, Comm Conn \$2500, Homesfund \$1808, ICD \$5000, SASO \$2700; 2023: SoCoCAA \$18,000, Axis \$1000, Comm Conn \$2500, HF \$1808, ICD \$5000.
14	CML, R9, La Plata Economic Alliance, RHA, Ignacio Chamber of Commerce, POB renewal, IIMC, CMCA, Durango Herald, Fort Lewis CSBDC, CCCMA, CGFOA, Amazon Prime.
15	2021: Capital Outlay Lot 2 Williams Subdivision property acquisition (\$144,780.94); 2022: Goddard Avenue lot purchases.
16	2021: Transfer out \$90K to Sewer Fund for fund balance support; 2022: ELHI ownership agreement requires no cash up front, will use to offset Goddard Ave lots purchase.



Town of Ignacio Budget Footnotes

17	Contract Planning Services.
18	Census materials.
19	Colorado/International Code Council Membership.
20	Transfer Out \$228,226 ARPA funds to Economic Development Fund to be used for Affordable Housing project in 2023, and \$10K to ECD Fund marked for potential Tap Fee Waivers in the Enterprise Funds.
21	Salaries for 5 full-time officers with one position funded through HIDTA.
22	Two School Resource Officer for Ignacio School District.
23	Overtime is calculated at 10% of sergeant's and officers' salaries.
24	2021: IGA Detox \$7189 & Youth Services \$9800; 2022: IGA Detox \$5362.50, Youth Services Contributions \$8800; 2023: IGA Detox \$5362.50, La Plata Youth Services \$8500, SASO \$3000.
25	2023: RMS eForce, CCNC, Wolfcom, Lexipol, CPPA, NTOA, Sams Club, Justice Clearinghouse, and Colorado Association of Chiefs (CACP), Axon added in 2023 \$3916.80 for cloud-based storage of body cam information.
26	Public Safety Department radios.
27	Public Safety Department vehicles.
28	Overtime is calculated at 5% of salaries except PW Director who is exempt (exceptions approved by Town Manager).
29	Trash hauling fees charged to the Town.
30	Street paving, patching, crack sealing.
31	Environmental Systems Research Institute (ESRI) gis mapping.
32	Used trucks purchased in 2022 expensed to Water and Sewer Funds equally.
33	2022 Vac Truck purchase to be split as follows: \$45K General Fund and \$45K Gas Fund.
34	2023: DOLA \$199,998K for Browning Sewer project and \$2.6M for DOH Rock Creek project.
35	Beginning July 2018, sales tax revenue of 1% restricted for Capital Improvement Projects.
36	2021 Contribution: \$110,000 from Ignacio School District for Becker/Goddard Intersection Project.
37	2021 Contribution: \$528,000 Colorado Department of Transportation for Becker/Goddard Intersection Project.
38	2023 LPC Tribal Consistency Grant.



Town of Ignacio Budget Footnotes

39	2023: Browning storm sewer drain construct.
40	2021: Transfer out for water and sewer feasibility studies (\$25,000 each) not going to happen.
41	Project/Labor Match: Goddard Becker Crosswalk reclassified to 2021. Capital Projects: Browning CDOT storm drain \$200K to start 10/2022 continuing into 2023. Also 2023: 150K CDOT sidewalk, 400K storm drain match, 3.3M Rock Creek, 300K ELHI are 2023 projects.
42	2021 GOCO Planning Grant for Ben Nighthorse Campbell Park (60/40% Funding/Match) extended to 2023.
43	GOCO Grant expenditure in 2023.
44	2021 DOLA Broadband Grant.
45	2021 DOLA Housing Study Grant.
46	2023: Transfer In from Gen Fund ARPA money (tranche 1 and 2, \$114,113 each=\$228,226), and Transfer in \$10K to be used for potential Tap Fee Waivers in Enterprise Funds.
47	University of Colorado Technical Assistance Program.
48	2023: Transfer out \$4K to Water Fund, \$4K to Gas Fund, and \$2K to Sewer for potential tap fee waivers.
49	2023: Expense out ARPA restricted funds thru DOLA to be used for affordable housing groundbreaking.
50	2021: CIP Fund transfer in for Water Feasibility Study not going to happen. 2023: Transfer In \$4K from ECD Fund for potential tap fee waivers.
51	2022: One load 800 foot of pipe for 320A Project.
52	Purchased water expense from Southern Ute Utility Department.
53	Half of PW 2022 used trucks purchase.
54	2023: Transfer In \$4K from ECD for potential tap fee waivers.
55	Natural gas purchased from Southern Ute Utility Department.
56	Energy Outreach contributions for low income customer gas bill payment assistance.
57	2022 Vac Truck purchase to be split as follows: \$45K General Fund and \$45K Gas Fund.
58	Burns Ave project and Goddard Sewer services replacements expenses to be reimbursed by resident accounts in their utility bills within ONE YEAR.



Town of Ignacio Budget Footnotes

59	2021: Transfer in \$90K from General Fund for fund balance support; 2022: Budgeted Transfer in \$25K for Water Feasibility Study not going to happen; 2023: Transfer in \$2K from ECD for potential tap fee waivers.
60	Wastewater treatment cost from Southern Ute Utility Department.
61	2022 Burns Ave project expenses to be reimbursed by 3 resident accounts in their utility bills within ONE YEAR; 2023 Goddard Sewer services replacements.
62	Half of PW 2022 used trucks purchase.
63	Raw water irrigation charge from the Bureau of Indian Affairs.



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 1st and ending December 31st.

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. 13-2022

A RESOLUTION SUMMARIZING BUDGETED REVENUES AND EXPENDITURES FOR ALL FUNDS AND ADOPTING A BUDGET FOR THE TOWN OF IGNACIO, COLORADO, FOR THE 2023 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 2023 Town of Ignacio budget, and;

WHEREAS, upon due and proper notice, the draft budget was presented during the published public hearing on October 10, 2022, 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 2023 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	\$ 2,150,979
Capital Improvement Fund	\$ 4,250,000
Conservation Trust Fund	\$ 120,000
Economic Development Fund	\$ 248,226
Water Fund	\$ 309,191
Gas Fund	\$ 456,316
Sewer Fund	\$ 580,931
<u>Irrigation Fund</u>	<u>\$ 44,266</u>
Total	\$ 8,159,909

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

General Fund:

From sources other than General Property Tax	\$ 2,242,236
General Property Tax	\$ 41,600
<u>Estimated Beginning Balance</u>	<u>\$ 1,916,515</u>
Total	\$ 4,200,351

Capital Improvement Fund:	
CIP Income/Project Funding	\$ 3,749,998
Interest	\$ 2,500
<u>Estimated Beginning Balance</u>	<u>\$ 655,942</u>
Total	\$ 4,408,440

Conservation Trust Fund:	
GOCO Grant	\$ 72,000
Lottery Income	\$ 8,400
Interest	\$ 400
<u>Estimated Beginning Balance</u>	<u>\$ 89,380</u>
Total	\$ 170,180

Economic Development Fund:	
Income	\$ 0
Interest	\$ 2,784
Transfer In	\$ 238,226
<u>Estimated Beginning Balance</u>	<u>\$ 63,016</u>
Total	\$ 304,026

Water Fund:	
Fees	\$ 6,000
Transfer In	\$ 4,000
Metered Sales	\$ 286,000
Ready to serve fees	\$ 13,000
Reconnect fees	\$ 1,500
Tap Fees	\$ 7,600
Interest	\$ 100
<u>Estimated Beginning Balance</u>	<u>\$ 108,163</u>
Total	\$ 426,363

Gas Fund:	
Gas sales residential	\$ 305,000
Gas sales commercial	\$ 150,000
Gas stand-by fee	\$ 11,700
Gas taxes	\$ 35,000
Transfer In	\$ 4,000
Interest	\$ 450
<u>Estimated Beginning Balance</u>	<u>\$ 94,571</u>
Total	\$ 600,721

Sewer Fund:		
Tap Fees	\$	2,500
Sewage Collection	\$	550,000
Transfers In	\$	2,000
Interest	\$	100
Other Income	\$	75,000
<u>Estimated Beginning Balance</u>	\$	<u>69,164</u>
Total	\$	698,764

Irrigation Fund:		
Unmetered water	\$	44,000
Tap Fees	\$	600
Interest	\$	100
<u>Estimated Beginning Balance</u>	\$	<u>13,715</u>
Total	\$	58,415

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 2023 calendar year.

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

ADOPTED, this 12th day of December, 2022.

TOWN OF IGNACIO, COLORADO



Clark Craig, Mayor

ATTEST:



Tuggy Dunton, Town Clerk/Treasurer

ORDINANCE NO. 355

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 2023 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 2023 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 2023 Town of Ignacio Budget.

GENERAL FUND:

Administration, Public Safety and Public Works Expenses	\$ 2,150,979
<u>Transfers Out</u>	<u>\$ 0</u>
Total	\$ 2,150,979

CAPITAL IMPROVEMENT FUND:

Capital Projects	\$ 4,250,000
<u>Transfers Out</u>	<u>\$ 0</u>
Total	\$ 4,250,000

CONSERVATION TRUST FUND:

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

ECONOMIC DEVELOPMENT FUND:

Operating expenses	\$ 228,226
Planning grants	\$ 10,000
<u>Transfers</u>	<u>\$ 10,000</u>
Total	\$ 248,226

WATER FUND:

Current Operating expenses	\$ 309,191
Capital Projects	\$ 0
Transfers	\$ 0
Total	\$ 309,191

GAS FUND:

Current Operating expenses	\$ 456,316
Capital Projects	\$ 0
Transfers Out	\$ 0
Total	\$ 456,316

SEWER FUND:

Current operating expenses	\$ 580,931
Capital Projects	\$ 0
Transfers	\$ 0
Total	\$ 580,931

IRRIGATION FUND:

Current operating expenses	\$ 44,266
Capital Projects	\$ 0
Transfers	\$ 0
Total	\$ 44,266

ADOPTED, this 12th day of December, 2022.

TOWN OF IGNACIO, COLORADO



Clark Craig, Mayor

ATTEST:



Tuggy Dunton, Town Clerk

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of La Plata, Colorado.

On behalf of the Town of Ignacio
 (taxing entity)^A
 the Town Board of Trustees
 (governing body)^B
 of the Town of Ignacio
 (local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 8,695,390 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F 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: \$ 8,695,390 (NET^G 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: 12/14/2022 for budget/fiscal year 2023
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	4.783 mills	\$ 41590
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	4.783 mills	\$ 41590
3. General Obligation Bonds and Interest ^J	mills	\$
4. Contractual Obligations ^K	mills	\$
5. Capital Expenditures ^L	mills	\$
6. Refunds/Abatements ^M	mills	\$
7. Other ^N (specify): _____	mills	\$
	mills	\$
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	4.783 mills	\$ 41590

Contact person: (print) Dee Wesner Daytime phone: (970) 563-9494
 Signed:  Title: Finance Coordinator

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.

¹ 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.
² 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. 14-2022

**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 2023 BUDGET YEAR**

WHEREAS, the Ignacio Town Board of Trustees will adopt the annual budget in accordance with the Local Government Budget Law, on December 12, 2022, and;

WHEREAS, the 2022 valuation for assessment for the Town of Ignacio as certified by the La Plata County Assessor is \$8,695,390.

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 2023 budget year, there is hereby levied a tax of 4.783 mills upon each dollar of the total assessed valuation for all taxable property within the Town for the year 2023.

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 12th day of December 2022.

TOWN OF IGNACIO, COLORADO



Clark Craig, Mayor

ATTEST:



Tuggy Dunton, Clerk/Treasurer



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 2023 budget for the Town of Ignacio.

Tuggy Dunton

Tuggy Dunton
Town Clerk/Treasurer

12/12/2022

Date