



Town of Ignacio

ANNUAL BUDGET

Fiscal Year Ending December 31, 2024

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

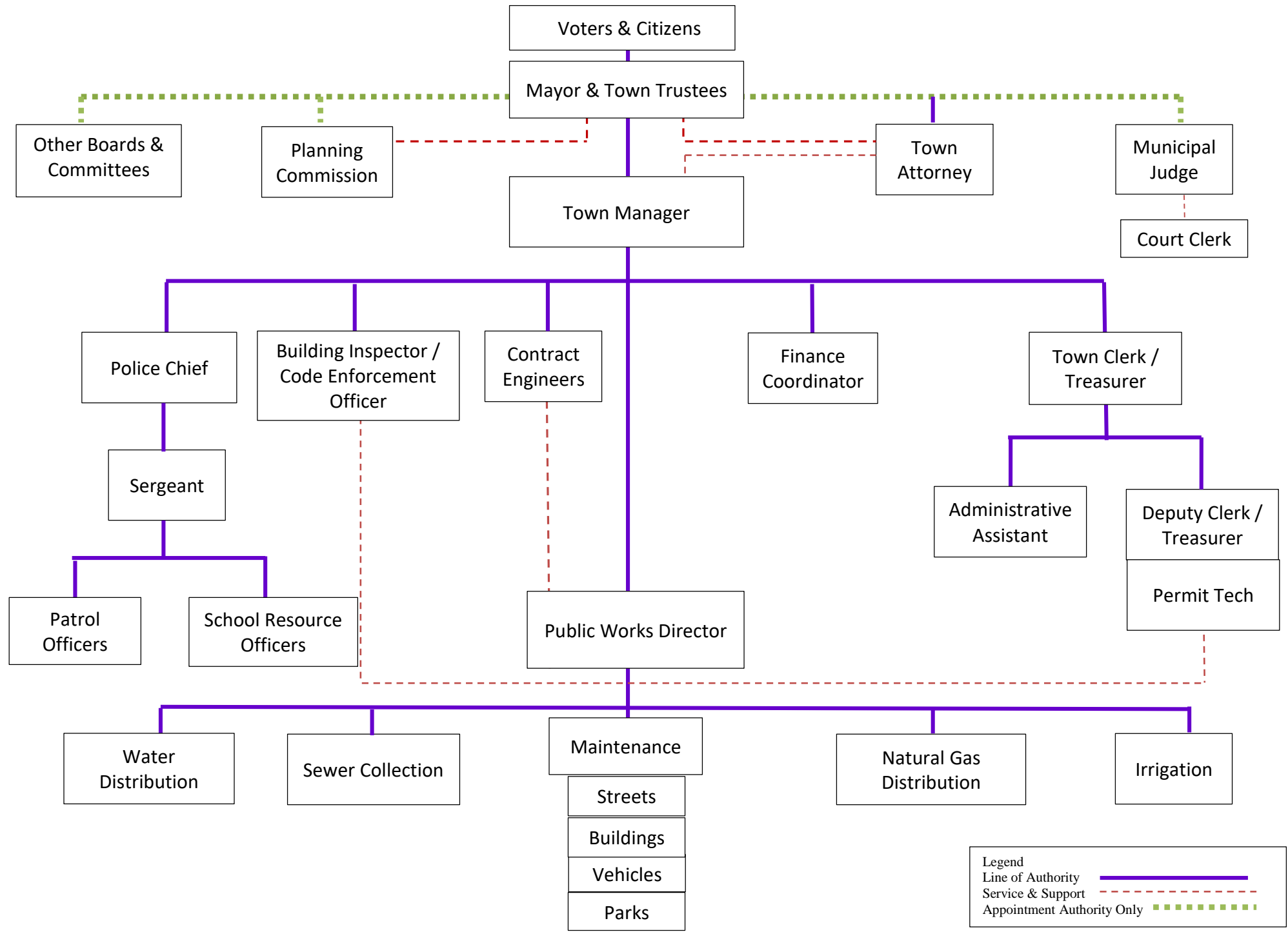
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Finance Coordinator

Dee Wesner

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ORGANIZATION CHART





Town of Ignacio

2024 Budget Message

INTRODUCTION

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

1. The 2022 actual revenues, expenses, and fund balances documented from the 2022 audited financial statements, which were completed in July of 2023.
2. The 2023 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 2023.
3. The 2024 budget with anticipated revenues, planned expenditures and estimated fund balances.

The 2022 actuals and the 2023 estimated financials illustrate sound fiscal health for the Town government funds. Sales tax collections were strong in 2022 and held through 2023 with conservative projected sales tax growth that was exceeded in both years. Expenses remained within budget with the exception of the General, Gas and Sewer Funds for which an Amended Budget was prepared.

The 2024 budget details another year of continued growth and fiscal responsibility associated with Town services and planned capital improvement projects.

REVENUES

The 2024 General Fund revenues will be collected 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 projections. The Town Board is conservatively estimating Town and County sales tax revenue to total \$1,600,000, which is less than the 2022 year-end total of \$1,826,451, and the 2023 estimated year-end total of \$1,880,574.

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



Town of Ignacio

2024 Budget Message

employees, but the District reimburses the Town for these positions and their related expenses. There are two (2) SROs assigned to school duty and funded accordingly in 2024.

The Town is seeking grant funding for Public Safety expenses, and HIDTA (high intensity drug trafficking area) program funding will continue to be utilized for one FTE police officer who works on specific projects.

The Town is seeking grant funding in 2024 for a host of planned improvements in Ignacio. These projects will utilize the Capital Improvement Funds, Conservation Trust Funds and Economic Development Funds for grant management and match contributions needed for the Rock Creek affordable housing project, storm sewer utility improvements, CDOT revitalizing Main Street, continued sidewalk work, improved design on CR320, and Ben Nighthorse Campbell Park improvements.

One percent (1.0%) of the total sales tax collected for sales within the Town is specifically allocated to the Capital Improvement Fund. 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 use funding, and are denoted in the Conservation Trust Fund revenue. In 2024, they are slated for Ben Nighthorse Campbell Park improvements.

In 2024, the Economic Development Fund will receive grant funding for the Rock Creek affordable housing project, money transferred from the General Fund for ELHI lease/purchase, and ARPA money transferred into the ECD Fund for Rock Creek infrastructure. Also denoted in this fund, you will see that the Town is serving as a DOLA eligible local agency for REDI and RHA Capacity Building DOLA grants. These grant funds will pass-thru the Town to Dancing Spirit (\$150,000) for their new community art center project, and the RHA (\$200,000) for capacity building.

The total estimated Governmental Funds revenue in 2024 is \$6,438,388.

The Water, Gas, Sewer and Irrigation Enterprise Fund revenues are primarily generated by utility payments and fees, which are collected by the Town monthly. The rate structures for determining water and sewer charges are both based on water usage. All Enterprise Funds remain stable reflecting effective utility management practices and adherence to audit recommendations. Closely monitoring utility revenues and expenses will continue to be a priority in 2024.



Town of Ignacio 2024 Budget Message

The total estimated Enterprise Funds revenue in 2024 is \$1,942,175.

EXPENDITURES

The Administrative General Fund expenses are primarily for staff salaries and benefits, plus associated operational costs in the Administrative, Public Safety and Public Works Departments. All three Departments enter 2024 fully staffed employing a total of 17 Full-Time Employees (FTE) and 3 part-time employees. The previously contracted full-time Town Manager was hired as a permanent employee in 2023. The 2024 budget approved by the Town Board authorized a 5.0% merit salary increase for eligible staff, and reflects an increase in the health insurance benefit coverage for full-time staff.

In 2024, the lease/purchase installment of \$366,667 for ELHI will be transferred out of the General Fund to the Economic Development Fund for the second of three payments toward the Town's ownership of the ELHI property. Also in 2024, \$10,000 will be transferred out of the General Fund to the Water (\$4K), Gas (\$2K) and Sewer (\$2K) Funds to be used for potential tap fee waivers to incentivize growth. Capital Improvement expenses reflect grant-matching expenses for the Town for the Browning Storm Drain Replacement Project, sidewalk improvements along Goddard Avenue, the 40-unit Rock Creek Housing infrastructure, CDOT Downtown Revitalization, and the redesign of County Road 320 with La Plata County. Park improvements anticipated at Ben Nighthorse Campbell Park have been budgeted in the Conservation Trust Fund for 2024. Rock Creek Housing development and the ELHI payments are denoted in the Economic Development Fund (ECD) expenditures. Also in ECD expenditures are the pass-thru funds for Dancing Spirit (\$150K) and RHA (\$200K) which are fully funded grants for Dancing Spirit and RHA with the Town acting as local agency.

The 2024 budget reflects expenditures on multiple projects in the Governmental Funds. Significant grant funding has been secured, and the Town will utilize some reserve funds for these projects.

The total estimated Governmental Fund expenditures in 2024 are \$7,408,036.

The Water, Gas, Sewer and Irrigation Enterprise Fund expenses primarily reflect payment of utility products (raw and treated water, natural gas and sewer treatment). The Southern Ute Utility Division (SUUD) and the Bureau of Indian Affairs (BIA) provide these utility products to the



Town of Ignacio 2024 Budget Message

Town. Additional expenses to these funds are the operation and maintenance costs detailed in each respective utility fund.

All utility fund rates increased in 2024 to reflect the rate increases in the Consumer Price Index for Utilities. Natural Gas rates are set each month based on monthly SUUD rates and varying conditions in the natural gas market.

The Town has requested \$372,000 in grant money from DOLA (Colorado Department of Local Affairs) for a gas pipeline replacement project that proposes replacing steel pipe with high-density polyethylene pipe. The Town's expense is estimated to be \$248,000. The grant award decision will be made in March 2024. If the grant money is not awarded to the Town in this grant cycle, the project will be postponed until new grant opportunities arise.

All Enterprise Funds remain debt free, and their year-end balances are estimated to be positive. The Town Board continues to be sensitive to utility rate pressure put on customers, and strives to keep rates as low as possible without incurring loss. The Town understands that the Enterprise Funds need to function in a business manner, and will continue to monitor rates and fund financials closely in 2024.

The total estimated Enterprise Fund expenditures in 2024 are \$2,081,780.

The projected expenses for All Funds in 2024 are estimated to total \$9,489,816.

SUMMARY

The Town of Ignacio continues to be fiscally conservative in revenue and expense projections. Steady sales tax revenues within the Town and La Plata County have resulted in a solid financial base for most of the funds. Disciplined pursuit of grant funding has been another key to continued financial success and growth. A steady economic base exists within the Town and continued business growth will help the Town stay strong and improve. Overall, the Town is in sound financial condition, and able to provide essential services for 2024.



Town of Ignacio 2024 Budget Message

Summarized below are the anticipated revenues and expenditures, and the beginning and ending fund balances for 2024:

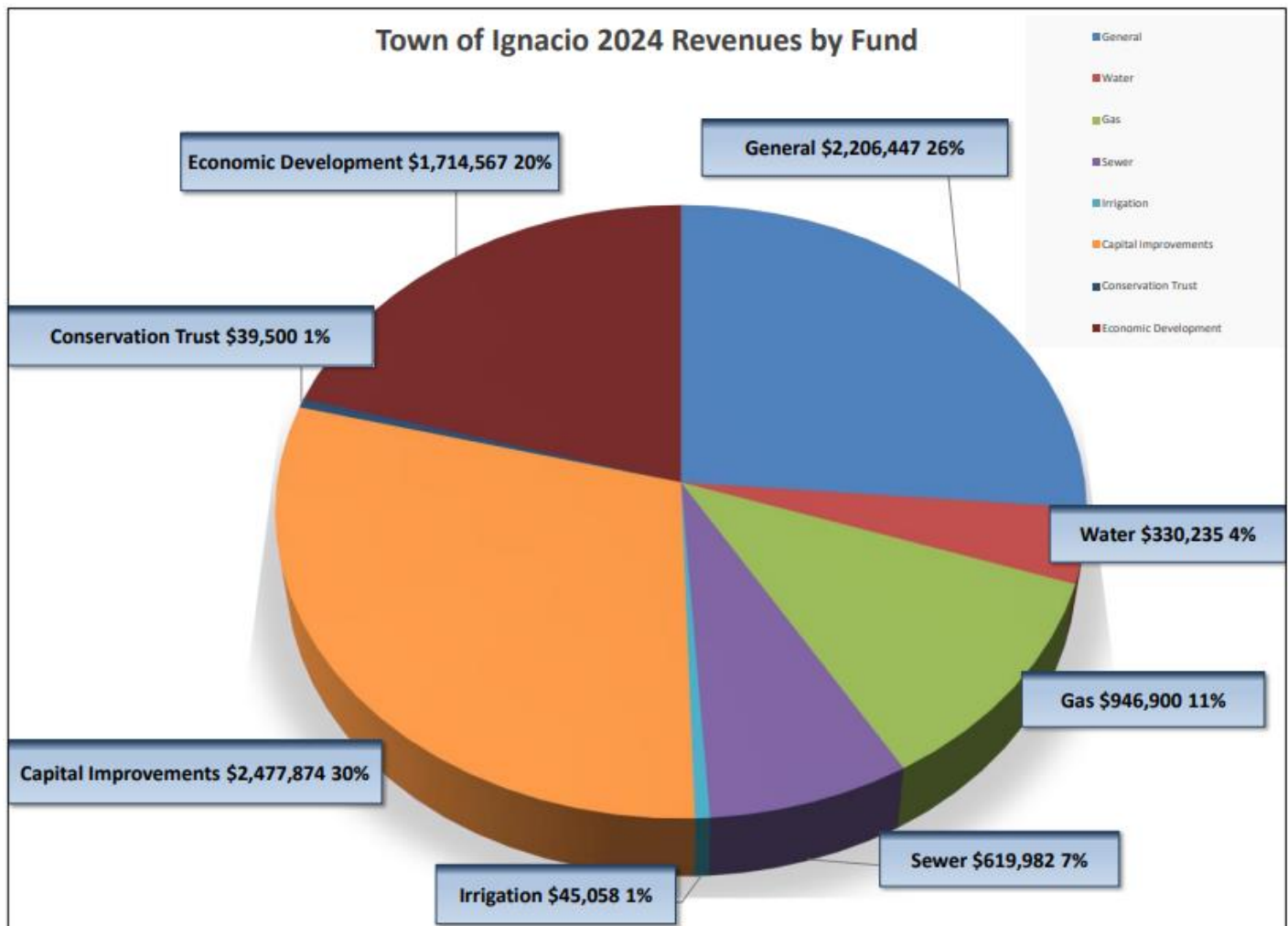
2024 FUNDS SUMMARY				
	Estimated Beginning Fund Balance	2024 REVENUES	2024 EXPENSES	Estimated Ending Fund Balance
FUND				
General	1,967,617	2,206,447	2,697,138	1,476,927
Capital Improvement	861,544	2,477,874	2,437,338	902,080
Conservation Trust	106,116	39,500	42,000	103,616
Economic Development	563,342	1,714,567	2,231,560	46,349
Total Governmental Funds	3,498,618	6,438,388	7,408,036	2,528,970
ENTERPRISE				
Water	45,747	330,235	326,214	49,769
Gas	260,401	946,900	1,144,339	62,962
Sewer	86,901	619,982	564,497	142,386
Irrigation	19,190	45,058	46,730	17,518
Total Enterprise Funds	412,240	1,942,175	2,081,780	272,634
TOTAL ALL FUNDS:	3,910,858	8,380,564	9,489,816	2,801,605

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 indicate continued growth and prosperity for Ignacio, its residents and local businesses.



Town of Ignacio 2024 Revenues by Fund

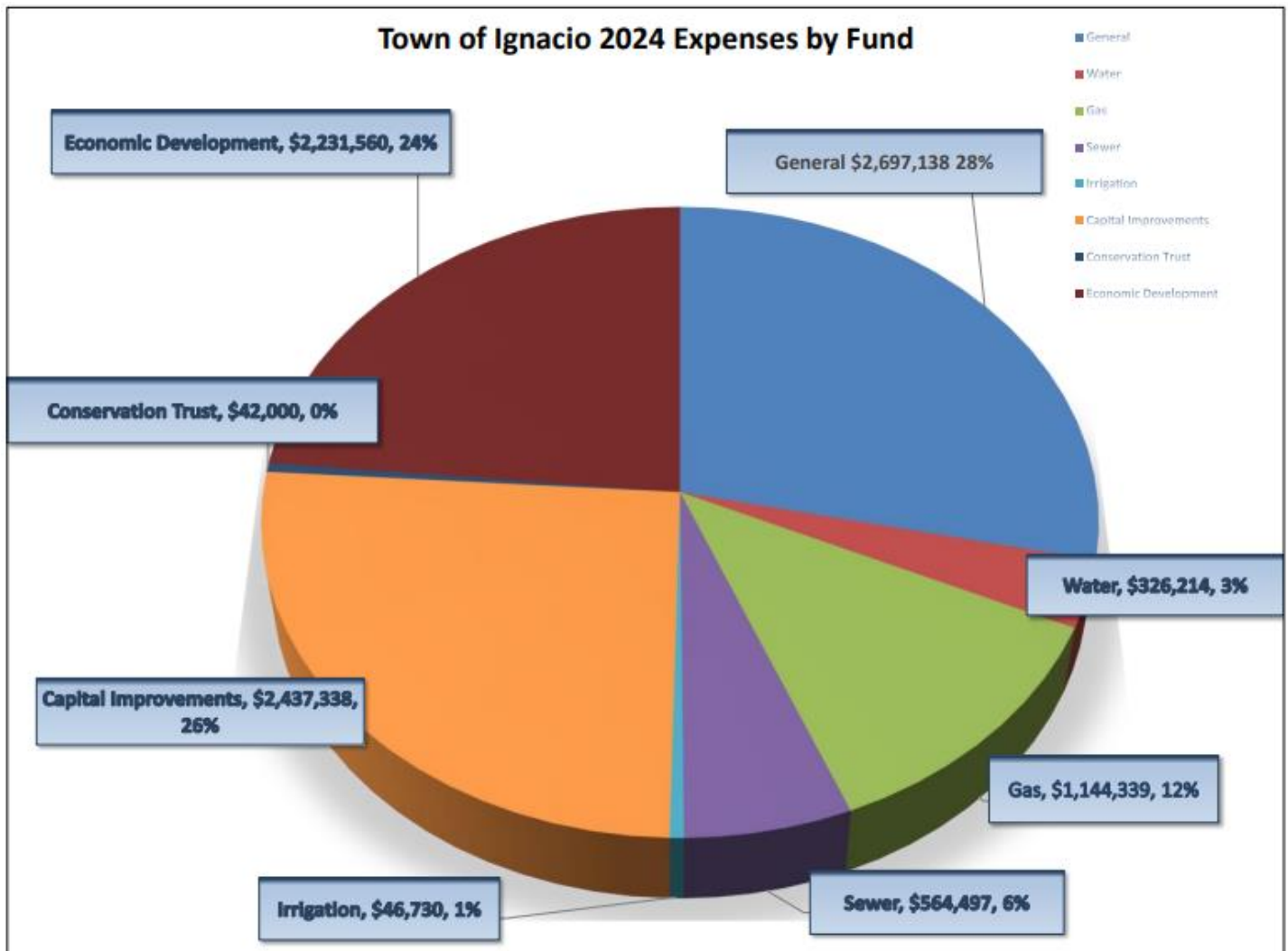
General	\$2,206,447
Water	\$330,235
Gas	\$946,900
Sewer	\$619,982
Irrigation	\$45,058
Capital Improvements	\$2,477,874
Conservation Trust	\$39,500
Economic Development	\$1,714,567
TOTAL:	\$8,380,564





Town of Ignacio 2024 Expenses by Fund

General	\$2,697,138
Water	\$326,214
Gas	\$1,144,339
Sewer	\$564,497
Irrigation	\$46,730
Capital Improvements	\$2,437,338
Conservation Trust	\$42,000
Economic Development	\$2,231,560
TOTAL:	\$9,489,816





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 2024 property tax mill levy is 4.841 mills, and will generate \$39,491 in property tax based on an \$8,157,600 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 2024.

Budget Summary

Beginning Estimated Fund Balance - \$1,967,617

Total General Fund Revenues & Transfers In - \$2,206,447

Total General Fund Expenses & Transfers Out - \$2,697,138

Ending Estimated Fund Balance - \$1,476,927

GENERAL FUND REVENUES							
			2022 Actual	2023 Budget	2023 Estimates	2024 Budget	Notes
	Fund #100						
	GENERAL GOVERNMENT REVENUES						
	Taxes / Unrestricted County-State:						
	100.331100	Property Tax	38,956	41,600	41,600	39,491	1
	100.331120	Tribe Pmt in Lieu of Taxes	648	500	510	700	
	100.331200	Specific Ownership Tax	4,372	3,500	4,252	4,000	
	100.331310	Town Sales Tax	579,024	500,000	611,174	500,000	2
	100.331330	County Sales Tax	1,247,427	1,100,000	1,269,400	1,100,000	3
	100.331420	Cigarette Tax	1,216	1,500	1,658	1,200	
	100.331510	CO HUTF Highway Users	30,744	31,000	29,807	30,609	
	100.331520	LP Co Motor Vehicle License	4,058	5,000	3,433	5,000	
	100.331530	LP County Road & Bridge	3,101	3,000	3,922	3,500	
	100.331810	Severance Tax	73,519	5,000	36,846	37,000	4
	100.331820	Franchise Tax	790	500	551	600	
	100.331830	Co Fed Mineral Dist. Tax	16,865	10,000	12,463	13,000	5
	Total Taxes/Unrestricted County-State:		2,000,720	1,701,600	2,015,616	1,735,100	
	Licenses & Permits:						
	100.332100	Business License Fee	2,503	2,200	2,755	2,200	
	100.332110	Liquor License Fee	2,543	2,500	3,260	2,550	
	100.332210	Building Permit & Inspection Fee	6,883	5,200	13,723	5,200	
	100.332250	Vendor Permit Fee	75	200	-	75	
	100.332260	Animal License Fee	600	400	660	400	
	100.332270	Business Service License	3,520	3,000	3,400	3,000	
	100.332275	Excavation Permit Fee	10	-	485	-	
	100.332290	Other Permit Fee		100	300	450	
	Total Licenses and Permits:		16,134	13,600	24,583	13,875	
	Grants / Restricted Funds:						
	100.333150	State-Imposed Bag Fees		500	2,000	2,000	6
	100.333158	HIDTA	105,194	95,000	95,000	98,800	7
	100.333400	LGGF Gaming Grant	32,834	22,400	22,390	25,600	8
	100.333405	DS (Drug & Seizure) Monies	-	5,000	-	5,000	
	100.333530	Snow Removal	2,750	2,200	2,600	2,500	9
	100.333590	DOLA Coronavirus Relief Fund		-	-	-	
	100.333591	DOLA American Rescue Plan Act		228,226	228,226	-	10
	Total Grants / Restricted Funds:		140,778	353,326	350,216	133,900	
	Fines / Fees:						
	100.334110	Court Costs/Fines/Citations	410	1,000	580	1,000	
	100.334130	Plan / Zone Fees	-	1,500	100	1,500	
	100.334140	Reproduction Fees	-	20	-	20	
	100.334160	NSF Fees	385	100	245	175	
	100.334170	Notary Public Fees	30	100	60	100	
	100.334240	VIN Inspections	110	150	110	150	
	100.334250	Fingerprinting Commission			50	300	
	100.334400	Residential Trash	40,877	41,280	39,860	41,280	11
	100.334401	Recycling	5,080	5,760	5,490	5,760	12
	Total for Fines / Fees:		46,892	49,910	46,495	50,285	
	Other Income:						
	100.336040	Equipment Sales	8,010	-	-	-	
	100.336050	Misc. Income	70,942	100	400	100	

	GENERAL FUND REVENUES						
			2022 Actual	2023 Budget	2023 Estimates	2024 Budget	Notes
	Fund #100						
	100.336060	Police Department Reimbursemer	2,430	4,000	12,917	64,000	
	100.336061	School Resource Officers	144,000	151,200	151,200	158,687	13
	100.336100	Interest Income	27,598	10,000	90,408	50,000	
	100.336300	Building Space Rental	15	100	3,115	500	
		Total Other Income:	252,996	165,400	258,040	273,287	
	Total Administration Revenues & Transfers:		2,457,519	2,283,836	2,694,950	2,206,447	



Town of Ignacio

Government & Administration

General Government

The Town of Ignacio is a statutory town and operates under a council-manager form of government. This form of government operates with an elected Town Board of Trustees as a policy body and a 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 four-year terms. Town Board funding is detailed in the Legislative section of the Government & Administration portion of the budget. 2024 is a municipal election year. There are three Town Board Trustee positions open in the 2024 election cycle.

In 2022, the Town Board Members and Town Manager participated in a strategic planning workshop. The sessions included: 3-Year Visioning, Innovative Problem-Solving & Solutions, and Mission & Vision Statements. Six major strategies were identified and designed to align with the Town's mission statement. They are posted on the Town's website for community review, and 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 Administrative 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



Town of Ignacio Government & Administration

and amendments of municipal ordinances and regulations, and implementing policies established by the Town Board.

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, budget creation and maintenance, 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 - \$887,481

GENERAL FUND - ADMINISTRATION EXPENSES							
			2022 Actual	2023 Budget	2023 Estimates	2024 Budget	Notes
Fund #100							
Administration Expenses							
Legislative:							
100.411000.1150	Town Board Salaries		7,500	7,200	7,200	14,400	
100.411000.2200	FICA		465	450	446	900	
100.411000.2250	Medicare		109	104	105	209	
100.411000.2500	Unemployment Insurance		15	14	15	29	
100.411000.5800	Travel, Training, Meetings		3,085	4,000	6,420	4,000	
100.411000.5810	Hosting Joint Meetings		652	1,500	-	1,500	
100.411000.8500	Town Board Cost Allocation Offset		(2,025)	(1,960)	(1,960)	(2,500)	
	Total Legislative:		9,801	11,308	12,226	18,538	
Judicial:							
100.412000.3200	Professional Service - Judge		-	1,650	275	1,650	
100.412000.5800	Travel, Training, Meetings		2,685	1,050		1,050	
	Total Judicial:		2,685	2,700	275	2,700	
Elections:							
100.414000.1105	Election Judges		1,000		-	1,200	
100.414000.4600	Election Supplies		662		-	700	
	Total Elections:		1,662	-	-	1,900	
Administration Salaries & Benefits:							
100.415000.1100	Salaries Manager		-	87,360	80,565	136,510	
100.415000.1101	Salaries Clerk/Treasurer		63,186	65,749	68,889	69,035	
100.415000.1102	Salaries Deputy Clerk/Treasurer		40,384	45,864	46,462	48,152	
100.415000.1103	Salaries Admin Assist/Fin Coord		46,970	58,710	48,970	70,410	
100.415000.1200	Overtime		120	2,293	-	2,408	14
100.415000.2100	Health Insurance		15,426	19,944	22,907	25,996	
100.415000.2101	Life Insurance		62	67	87	101	
100.415000.2102	Dental Insurance		798	912	912	456	
100.415000.2103	Vision Insurance		95	120	155	120	
100.415000.2104	Aflac		1,216	-	364	-	
100.415000.2200	FICA		9,265	10,789	15,317	20,407	
100.415000.2250	Medicare		2,167	2,503	3,582	4,734	
100.415000.2300	Retirement		5,853	5,581	9,581	12,685	
100.415000.2500	Unemployment Insurance		300	345	495	653	
	Total Administration Salaries & Benefits:		185,842	300,237	298,286	391,668	
Administration Operating:							
100.416000.2600	Workers Compensation Ins.		13,345	33,089	34,189	34,087	15
100.416000.2700	Insurance / PC		15,192	39,065	40,584	55,740	16
100.416000.3000	Contract Work		110,740	10,000	49,410	10,000	
100.416000.3201	Legal Service - Attorney		6,658	15,000	25,223	15,000	
100.416000.3203	Prof. Service - Audit		6,290	17,000	18,322	18,322	
100.416000.4110	Utilities - Water		1,193	3,300	4,311	3,300	
100.416000.4120	Utilities - Sewer		1,100	2,800	3,729	2,800	
100.416000.4130	Utilities - Electric		2,253	7,500	4,776	7,500	
100.416000.4150	Utilities - Gas		1,728	2,200	8,044	2,200	
100.416000.4155	Irrigation Expense		130	3,607	165	3,607	
100.416000.4160	Telephone		2,011	5,912	4,890	7,258	
100.416000.4162	Cell Phone - AT&T		2,540	7,100	6,741	7,100	

GENERAL FUND - ADMINISTRATION EXPENSES							
			2022 Actual	2023 Budget	2023 Estimates	2024 Budget	Notes
	Fund #100						
	100.416000.4164	IT Services & Maintenance	10,554	33,400	38,094	34,526	17
	100.416000.4165	Internet Line	625	2,315	6,145	9,315	
	100.416000.4166	IT Equipment & Supplies	1,735	15,000	4,261	23,174	18
	100.416000.4191	Recording Fees	284	400	23	400	
	100.416000.4304	Building R & M	283	2,500	2,106	2,500	
	100.416000.4444	Intergovernmental Payments	27,008	28,308	27,308	29,100	19
	100.416000.4950	Misc. Expense	25,222	1,200	3,473	1,200	
	100.416000.4951	Community Christmas	39	200	155	200	
	100.416000.4952	Community Support	856	1,000	1,690	1,000	
	100.416000.5400	Advertising / Public Notices	804	2,500	1,029	2,500	
	100.416000.5420	Cleaning Service	3,591	3,600	6,173	6,000	
	100.416000.5430	Office Equipment L & M	1,392	1,500	1,593	1,500	
	100.416000.5440	Publication Legal Notice	261	1,000	31	1,000	
	100.416000.5500	Printing Services	2,010	5,000	4,325	5,000	
	100.416000.5550	Bank Service Charges	958	1,500	2,486	1,500	
	100.416000.5600	Office Supplies	1,407	7,000	2,968	7,000	
	100.416000.5650	Operating Supplies	1,867	4,000	3,290	4,000	
	100.416000.5800	Travel, Training, Meetings	2,577	3,000	3,891	5,000	
	100.416000.5820	Special Events / Swag	2,760	2,000	684	2,000	
	100.416000.6150	Postage	674	4,500	6,050	4,500	
	100.416000.6260	Gas, Oil, Etc.	3,664	1,500	2,036	1,500	
	100.416000.6450	Membership Fees / Subscriptions	8,513	7,411	9,608	9,608	20
	100.416000.8501	Admin Sal & Ben/Gen Services Offset	(157,160)	(198,865)	(198,865)	(245,179)	
	100.416000.9000	Capital Outlay	324,945		11,279		21
	100.416000.9140	Transfer Out					
		Total Administration Operating:	427,385	76,542	140,217	74,259	
	Community Development:						
	100.419000.1104	Building Inspect/Code Enforcem					
	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	33,748	20,000	320	20,000	22
	100.419000.5650	Operating Supplies		500		500	23
	100.419000.5800	Travel, Training, Meetings		1,000	184	1,000	
	100.419000.6450	Membership Fees/Subscriptions		250		250	24
	100.419000.9140	Transfer Out		238,226	604,893	376,667	25
		Total Community Development:	33,748	259,976	605,397	398,417	
		Total Administration Expenses:	661,123	650,763	1,056,401	887,481	



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 - \$1,324,158

GENERAL FUND - PUBLIC SAFETY EXPENSES							
			2022 Actual	2023 Budget	2023 Estimates	2024 Budget	Notes
	Fund #100						
	Public Safety Salaries & Benefits:						
	100.420000.1106	Salaries Chief	122,307	118,851	125,780	124,800	
	100.420000.1107	Salaries Sergeant	95,128	93,558	105,033	98,238	
	100.420000.1108	Salaries Officers	361,607	357,344	336,039	375,232	26
	100.420000.1110	School Resource Officer	139,014	131,019	134,949	137,571	27
	100.420000.1180	P/T Clerk	2,234	2,312	2,968	2,427	
	100.420000.1200	Overtime	48,725	58,192	41,755	61,104	28
	100.420000.2100	Health Insurance	91,436	95,748	84,341	102,576	
	100.420000.2101	Life Insurance	281	302	281	281	
	100.420000.2102	Dental Insurance	6,720	6,660	6,960	1,368	
	100.420000.2103	Vision Insurance	852	876	924	180	
	100.420000.2104	Aflac	1,515	370	206	206	
	100.420000.2130	Legal Insurance	1,592	1,592	1,592	1,592	
	100.420000.2200	FICA	139	144	184	152	
	100.420000.2250	Medicare	10,471	11,039	10,546	11,591	
	100.420000.2350	Police Pension	49,690	55,283	55,283	73,325	
	100.420000.2450	Death & Disability	18,439	19,431	18,936	22,954	
	100.420000.2500	Unemployment Insurance	1,535	1,523	1,580	1,599	
	Total Public Safety Salaries & Benefits:		951,684	954,244	927,357	1,015,196	
			962,424				
	Public Safety Operating:						
	100.421000.3415	Clinic & Hospital	-	600	600	600	
	100.421000.4306	Vehicle R & M	3,837	7,000	4,421	7,000	
	100.421000.4444	Intergovernmental Payments	11,481	16,862	16,862	16,239	29
	100.421000.4950	Misc. Expense	47,001	300	300	300	
	100.421000.4980	Animal Control	-	300	-	300	
	100.421000.5420	Cleaning Service	634	585	1,089	585	
	100.421000.5650	Operating Supplies	8,491	10,000	10,107	10,000	30
	100.421000.5800	Travel, Training, Meetings	5,803	3,000	3,240	3,000	31
	100.421000.6110	Uniforms	3,527	3,000	1,629	3,000	
	100.421000.6140	Other DS Costs	364	-	-	-	
	100.421000.6160	Dispatch (Radio) Services	-	10,000	-	10,000	
	100.421000.6230	Firearm Supplies	1,202	1,500	104	1,500	
	100.421000.6260	Gas, Oil, Etc.	21,653	17,000	19,769	17,000	
	100.421000.6450	Membership Fees/Subscriptions	5,014	10,082	8,921	15,239	32
	100.421000.8400	Contributions to Institutions	100	200	-	200	
		General Services Cost Allocations	38,807				
	100.421000.9000	Capital Outlay		60,000	12,500	60,000	33
	100.421000.9010	Capital Outlay - Vehicles		40,000	-	164,000	34
	Total Public Safety Operating:		147,914	180,429	79,542	308,963	
	Total Public Safety Expenses:		1,099,598	1,134,673	1,006,899	1,324,158	



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 referred to as Enterprise Funds, and will have specific information for each detailed in this budget book.

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 - \$458,498

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 began contracting this work in 2022.

Mission Statement

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

Budget Summary

Total Parks Expenditures - \$27,000

GENERAL FUND PUBLIC WORKS - PARKS EXPENSES						
		2022 Actual	2023 Budget	2023 Estimates	2024 Budget	Notes
Fund #100						
Public Works Salaries & Benefits:						
100.430000.1109	Salaries Public Works Director	73,312	76,440	80,582	82,451	
100.430000.1111	Salaries Foreman	51,803	52,250	55,276	57,054	
100.430000.1112	Salaries Maintenance Worker I	81,257	-	41,837	-	
100.430000.1113	Salaries Maintenance Worker II	31,567	132,787	95,465	143,790	
100.430000.1200	Overtime	7,656	9,252	16,473	12,104	35
100.430000.2100	Health Insurance	33,739	27,611	36,825	45,849	
100.430000.2101	Life Insurance	143	168	168	168	
100.430000.2102	Dental Insurance	807	912	912	936	
100.430000.2103	Vision Insurance	95	120	120	132	
100.430000.2104	Aflac	3,663	3,613	13,500	9,531	
100.430000.2200	FICA	15,113	16,921	18,919	18,462	
100.430000.2250	Medicare	3,535	3,926	4,425	4,283	
100.430000.2300	Retirement	11,887	13,074	13,074	14,165	
100.430000.2500	Unemployment Insurance	494	541	620	591	
100.430000.2502	Enterprise Salary / Benefit Alloc.	-	(183,556)			
Total Public Works Salaries & Benefits:		315,070	154,059	378,196	389,517	
Public Works Operating:						
100.431000.3000	Contract Work / Hydro Excavation	36,289	12,500	188		
100.431000.3415	Clinic & Hospital	506	500	1,099	500	
100.431000.3910	Residential Trash	25,798	32,910	34,435	33,000	36
100.431000.3911	Recycle	3,920	5,400	6,210	5,500	
100.431000.4130	Utilities - Electric	1,211	300	1,043	1,400	
100.431000.4225	Rental Equipment / Supplies	4,140	1,000	873	1,000	
100.431000.4300	Equipment R & M	10,071	12,000	27,125	15,000	
100.431000.4304	Building R & M			147	200	
100.431000.4306	Vehicle R & M	8,146	9,500	10,220	10,000	
100.431000.4308	Bldg. & Prop. R & M	4,206	500	2,850	1,500	
100.431000.4309	Mosquito Control	9,845	9,560	10,437	10,000	
100.431000.4313	Street Repairs	21,528	50,000	59,083	50,000	37
100.431000.4316	Street Lights - Electric	14,902	20,000	15,939	20,000	
100.431000.4318	Street Signs	1,664	2,000	-	2,000	
100.431000.4365	Seasonal Decorations	35	500	202	500	
100.431000.4950	Miscellaneous Expense	4,266		14		
100.431000.5600	Office Supplies	609	1,000	1,554	1,000	
100.431000.5650	Operating Supplies			51	1,500	
100.431000.5800	Travel, Training, Meetings	3,442	1,000	645	1,000	
100.431000.6003	R & M Supplies	2,246	4,000	1,405	4,000	
100.431000.6004	Tools	7,887	1,000	4,933	3,500	
100.431000.6005	Shop Supplies		2,500	4,559	4,500	
100.431000.6110	Uniforms	2,866	3,000	1,010	3,000	
100.431000.6260	Gas, Oil, Etc.	17,550	14,000	16,854	20,000	
100.431000.6450	Memberships / Subscriptions	-	1,000	438	600	38
100.431000.6453	Flexible Spending Account (FSA)	-	764			
100.431000.7450	Small Equip/Vehicle Purchases	5,331	5,000	3,535	5,500	39
100.431000.8520	Enterprise Salary / Benefit Alloc.	(181,840)		(183,556)	(206,219)	
100.431000.9010	Capital Outlay - Vehicles	44,945		125,700	80,000	40
Total Public Works Operating:		49,563	189,934	146,993	68,981	
Parks Expenses:						
100.452000.1114	Salaries Seasonal Worker	(18)				
100.452000.1200	Overtime					
100.452000.2200	FICA					
100.452000.2250	Medicare					
100.452000.2500	Unemployment Insurance					
100.452000.6003	R & M Supplies	2,168	1,000	3,621	2,000	
100.452000.7110	Grounds Improvement / Tree Care	15,000	22,500	24,740	22,500	
100.452000.7180	Trails	-	2,500	-	2,500	
Total Parks Operating:		17,150	26,000	28,361	27,000	
Total Public Works and Parks Expenses:		381,783	369,993	553,550	485,498	

GENERAL FUND SUMMARY				
	2022 Actual	2023 Budget	2023 Estimates	2024 Budget
Fund #100				
BEGINNING FUND BALANCES	1,574,503	1,916,515	1,889,518	1,967,617
Total Gen Fund Revenues & Transfers In:	2,457,519	2,283,836	2,694,950	2,206,447
Administration Expenses	661,123	646,313	1,056,401	887,481
Public Safety Expenses	1,099,598	1,134,673	1,006,899	1,324,158
Public Works and Parks Expenses	381,783	369,993	553,550	485,498
Total Gen Fund Expenses & Transfers Out	2,142,504	2,150,979	2,616,851	2,697,138
Total General Fund Net Revenues	315,015	132,857	78,099	-490,691
ENDING FUND BALANCE	1,889,518	2,049,372	1,967,617	1,476,927
TABOR Reserve (3% of Expenditures)	64,275	64,529	78,506	80,914
Unallocated Operating Reserve	1,825,243	1,984,843	1,889,112	1,396,013
TOTAL ENDING FUND BALANCE	1,889,518	2,049,372	1,967,617	1,476,927



Town of Ignacio Capital Improvement Fund

The Capital Improvement Fund is a restricted fund used for specific capital improvement projects. This fund receives one percent (1.0%) of the total sales tax revenue collected within the Town and various grant monies. The Town Board approves capital improvement related projects annually. This fund facilitates grant monies received and expended for capital improvement projects.

In 2024, the following Capital Improvement projects are budgeted:

1. Browning Storm Drain Replacement Project (\$325,459 with \$200,000 in DOLA grant funds).
2. Rock Creek Housing Project (\$1,693,722 with \$1,566,000 and \$179,000 in IHOI and LPC grants, respectively).
3. Downtown Revitalizing Project (\$200,000 from CDOT).
4. Redesign of County Road 320 (joint project with La Plata County).

Grant matching funds for each of these projects will be required, and will result in the utilization of reserve funds. The Town has been growing the year-end fund balance in anticipation of these approved project expenditures. The Capital Improvement Fund will end 2024 with a strong fund balance for future project planning and execution.

Budget Summary

Beginning Estimated Fund Balance - \$861,544

Total Revenues - \$2,477,874

Total Expenditures - \$2,437,338

Ending Estimated Fund Balance - \$902,080

CAPITAL IMPROVEMENT FUND							
			2022 Actual	2023 Budget	2023 Estimates	2024 Budget	Notes
	Fund #300						
	REVENUES						
	Grants / Restricted Funds						
	300.333001	DOLA DOH IHOI - RC		2,600,000		1,566,000	41
	300.333002	DOLA EIAF- BSD Construct		199,998	32,124	167,874	42
	300.333415	Sales Tax Revenue	289,512	250,000	360,769	300,000	43
	300.333500	Add'l Grants / Monies			50,000	250,000	44
	300.333501	LPC Tribal Consistency - RC		700,000		179,000	45
	Total Grants / Restricted Funds:		289,512	3,749,998	442,893	2,462,874	
	Other Income:						
	300.336100	Interest Income	6,311	2,500	22,500	15,000	
	Total Other Income:		6,311	2,500	22,500	15,000	
	In House Transfers:						
	300.339100	Transfer In			100,000		46
	Total In House Transfers:		-	-	100,000	-	
	Total Capital Fund Revenues		295,823	3,752,498	565,393	2,477,874	
	EXPENSES						
	Capital Improvement:						
	300.930000.3204	Prof Svs - Engineer/Consultant	7,004	100,000	12,129	125,000	47
	300.930000.6010	Sidewalk R & M			160,843	93,157	48
	300.930000.9202	Project / Labor Match	7,663	-	-	200,000	49
	300.930000.9231	Capital Projects - BSD			74,541	325,459	50
	300.930000.9232	Capital Projects - RC	18,184	4,150,000	151,278	1,693,722	51
	Total Capital Improvement Expenses		32,851	4,250,000	398,791	2,437,338	
	Capital Improvement Fund Beginning Balance		431,969	655,942	694,941	861,544	
		Revenues	295,823	3,752,498	565,393	2,477,874	
		Expenses	32,851	4,250,000	398,791	2,437,338	
	ENDING FUND BALANCE		694,941	158,440	861,544	902,080	
		<i>Restricted Operating Reserve</i>	<i>694,941</i>	<i>158,440</i>	<i>861,544</i>	<i>902,080</i>	
	Capital Improvement Fund Total Ending Balance:		694,941	158,440	861,544	902,080	



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 some years with the intention of growing the fund balance for a future project.

The park improvement grant from GOCO is budgeted in 2024 for improvements to the Ben Nighthorse Campbell Park. The improvements are budgeted for \$42,000, which includes fund matching from the reserves that have been accruing for years.

Budget Summary

Beginning Estimated Fund Balance - \$106,116

Total Conservation Trust Fund Revenues - \$39,500

Total Conservation Trust Fund Expenditures - \$42,000

Ending Estimated Fund Balance - \$103,616

CONSERVATION TRUST FUND							
			2022 Actual	2023 Budget	2023 Estimates	2024 Budget	Notes
	Fund #400						
	REVENUES						
	Grants / Restricted Funds:						
	400.333100	GOCO Grant		72,000	-	25,000	52
	400.333580	Lottery Funds	10,897	8,400	11,980	12,000	
	Total Grants / Restricted Funds:		10,897	80,400	11,980	37,000	
	Other Income:						
	400.336100	Interest Income	1,266	400	4,057	2,500	
	Total Other Income:		1,266	400	4,057	2,500	
	Total Conservation Trust Fund Revenue		12,163	80,800	16,037	39,500	
	EXPENSES						
	Conservation Trust:						
	400.700452.9000	GOCO Grant Expenditure	-	120,000	-	42,000	53
	Total Conservation Trust Fund Expenses		-	120,000	-	42,000	
	Conservation Trust Fund Beginning Fund Balance		77,916	69,162	90,079	106,116	
		Revenues	12,163	80,800	16,037	39,500	
		Expenses	-	120,000	-	42,000	
	CTF Ending Fund Balance		90,079	29,962	106,116	103,616	
	Conservation Trust Fund Total Ending Balance:		90,079	29,962	106,116	103,616	



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. Additional funding is obtained through economic development-based grants. No dedicated revenue source exists for this fund; however, in 2024 grant funds are allocated here for economic development-related projects.

The two main projects in 2024 include the ELHI Lease Purchase Agreement with the Ignacio School District, and Rock Creek Housing Project affordable housing-related work and improvements.

Monies were budgeted in 2023 to be spent on the ELHI Lease Purchase and the the Rock Creek Housing Project. The Town Board approved the transfer of General Fund Reserve Funds to the Economic Development Fund for the ELHI Lease Purchase totaling \$366,667, and ARPA funds totaling \$128,226 for the Rock Creek Housing Project.

The 2024 budget reflects the \$366,667 ELHI payment and grant funds from IHOI (\$434,000) and La Plata County (\$511,000) allocated for Rock Creek housing improvements.

The Town is serving as a DOLA eligible local agency for REDI and RHA Capacity Building DOLA grants. These grant funds will pass-thru the Town to Dancing Spirit (\$150,000) for their new community center project and the RHA (\$200,000) for capacity building.

The above funds are budgeted for expenditure in 2024 and total \$2,231,560.

Budget Summary

Beginning Estimated Fund Balance - \$563,342

Total Revenues - \$1,714,567

Total Expenditures - \$2,231,560

Ending Estimated Fund Balance - \$46,349

ECONOMIC DEVELOPMENT FUND							
			2022 Actual	2023 Budget	2023 Estimates	2024 Budget	Notes
	Fund #500						
	REVENUES						
	Grants / Restricted Funds:						
	500.333851	DOLA Grants	48,547			25,000	54
	500.333004	Other grant				25,000	55
	500.333001	DOLA DOH IHOI				434,000	56
	500.333501	LPC Tribal Consistency				511,000	57
	500.333005	DOLA REDI Grant				150,000	58
	500.333006	DOLA Capacity Grant				200,000	59
	Total Grants / Restricted Funds:		48,547	-	-	1,345,000	
	Other Income:						
	500.336100	Interest Income	1,392	2,784	5,686	2,900	
	Total Other Income:		1,392	2,784	5,686	2,900	
	In House Transfers:						
	500.339100	Transfers In		238,226	494,893	366,667	60
	Total In House Transfers:		-	238,226	494,893	366,667	
	Total Economic Development Fund Revenues		49,939	241,010	500,579	1,714,567	
	EXPENSES						
	500.500463.3207	Planning Grants	-	10,000		75,000	61
	500.500463.9155	REDI Grant pass thru				150,000	62
	500.500463.9155	Capacity Grant pass thru				200,000	63
	500.500463.9232	Rock Creek Development				1,073,226	64
	500.500463.6454	Transfer Out		10,000			
	500.500463.9202	Project/Labor Match		228,226	-		
	500.500463.6456	ELHI Property			652	733,334	65
	Total		-	248,226	652	2,231,560	
	Total Economic Development Fund Expenses		-	248,226	652	2,231,560	
	Economic Development Fund Beginning Balance		13,476	60,663	63,415	563,342	
	Revenues		49,939	241,010	500,579	1,714,567	
	Expenses		-	248,226	652	2,231,560	
	Ending Fund Balance		63,415	53,447	563,342	46,349	
	Economic Development Fund Total Ending Balance:		63,415	53,447	563,342	46,349	



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 drinking 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 2024, the base charge will increase from \$28.89 to \$30.19 to reflect an increase in the Consumer Price Index for Utilities. The charge per thousand gallons will be as follows: \$6.00 per one thousand gallons plus 10% Loss Factor and 5% Capital Factor.

Budget Summary

Beginning Estimated Fund Balance - \$45,747

Total Water Fund Revenues - \$330,235

Total Water Fund Expenditures - \$326,214

Ending Estimated Fund Balance - \$49,769

WATER FUND							
			2022 Actual	2023 Budget	2023 Estimates	2024 Budget	Notes
Fund #610							
REVENUES							
Fines / Fees / Utilities:							
610.334120	Late Fees		10,482	6,000	6,480	6,500	
610.334419	Reconnect Fees		4,700	1,500	4,420	4,000	
610.334420	Metered Water Sales		261,475	286,000	260,727	294,135	
610.334430	Tap Fees		3,450	7,600	8,600	7,600	
610.334440	Ready to Serve Fees		11,953	13,000	11,144	13,000	
610.334495	Special Meter Read				25		
	Total Fines / Fees / Utilities:		292,060	314,100	291,396	325,235	
Other Income:							
610.336100	Interest Income		464	100	2,326	1,000	
	Total Other Income:		464	100	2,326	1,000	
In House Transfers:							
610.339100	Transfers In			4,000	4,000	4,000	66
	Total In House Transfers:		-	4,000	4,000	4,000	
	Total Water Revenue		292,524	318,200	297,722	330,235	
EXPENSES							
Water Operations:							
610.610416.3000	Contract Work / Hydro Excavation		2,480	1,000	-	1,000	
610.610416.3204	Prof. Service - Engineer		-	1,000	-	1,000	
610.610416.5800	Training, Travel & Meetings		2,632	3,000	6,837	3,000	
610.610416.5901	Enterprise Salary & Benefit Allocation		95,297	101,771	101,771	119,353	
610.610416.5902	Enterprise General Services Allocation		20,752	21,645	21,645	26,086	
610.610416.6003	R & M Supplies		28,025	25,000	29,974	25,000	
610.610416.6004	Tools		162	2,500	1,284	2,500	
610.610416.6025	Water Tests		2,172	3,000	1,843	3,000	
610.610416.6100	Purchased Water		124,307	150,000	129,640	145,000	67
610.610416.6450	Membership Fees/Subscriptions		523	275	1,387	275	
610.610416.7450	Small Equipment Purchases				-	-	
610.610416.9000	Capital Outlay				-	-	
610.610416.9010	Capital Outlay - Vehicles		1,087		-	-	
	Total Water Operations:		277,436	309,191	294,381	326,214	
	Total Water Expenses		277,436	309,191	294,381	326,214	
	Water Fund Beginning Fund Balance		44,652	14,727	42,406	45,747	
	Revenues		292,524	318,200	297,722	330,235	
	Expenses		277,436	309,191	294,381	326,214	
	Water Fund Subtotal		59,739	23,736	45,747	49,769	
	Water Fund Total Ending Balance:		42,406	23,736	45,747	49,769	



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 2024, the base charge will increase from \$25.92 to \$27.09 to reflect an increase in rates from the Consumer Price Index for Utilities. The gas usage charge will not change (SUUD monthly rate plus 10% Capital Factor).

The Town has requested \$372,000.00 in grant money from DOLA (Colorado Department of Local Affairs) for a 2024 gas pipeline replacement project. The Town proposes approximately 3,900 lineal feet of steel pipeline be replaced with HDPE (high-density polyethylene) pipe, which would cost the Town approximately \$248,000.00 to meet grant match requirements. HDPE pipe does not corrode, and would eliminate the cathodic protection requirements for steel pipelines saving the Town in future maintenance costs. Grant award decisions will be made in March 2024. If the Town is not awarded this particular grant, the pipeline project will be postponed until new grant opportunities arise.

Budget Summary

Beginning Estimated Fund Balance - \$260,401

Total Gas Fund Revenue - \$946,900

Total Gas Fund Expenditures - \$1,144,339

Ending Estimated Fund Balance - \$62,962

GAS FUND							
			2022 Actual	2023 Budget	2023 Estimates	2024 Budget	Notes
Fund #620							
REVENUES							
Fines / Fees / Utilities:							
620.334412	Gas Residential		365,451	305,000	439,976	310,000	
620.334413	Gas Commercial		197,437	150,000	254,239	205,000	
620.334415	Gas Stand-By Fees		11,715	11,700	12,286	11,900	
620.334430	Tap Fees		3,562		6,374	6,500	
620.334470	Gas Taxes		35,214	35,000	42,946	35,500	
	Total Fines / Fees / Utilities:		613,380	501,700	755,821	568,900	
Other Income:							
620.333003	DOLA-EIAF Gas Pipeline Grant					372,000	68
620.336100	Interest Income		1,726	450	7,148	4,000	
	Total Other Income:		1,726	450	7,148	376,000	
In House Transfers:							
620.339100	Transfers In			4,000	2,000	2,000	69
	Total In House Transfers:		-	4,000	2,000	2,000	
	Total Gas Fund Revenue		615,106	506,150	764,969	946,900	
EXPENSES							
Gas Fund Operations:							
620.620416.3000	Contract Work / Hydro Excavation		2,758	1,000	5,507	1,000	
620.620416.3204	Prof. Service - Engineer				1,560	1,000	
620.620416.3410	CDOT Physicals, Drug Tests		-	500	-	500	
620.620416.4300	Equipment R & M		-	3,000	31	3,000	
620.620416.4306	Vehicle R & M		-	1,500	126	1,500	
620.620416.4950	Misc Exp - depreciation/net change		168,308	500	20	500	
620.620416.5800	Travel, Training, Meetings		3,119	3,000	4,099	3,000	
620.620416.5901	Enterprise Salary & Benefit Allocation		102,104	101,771	101,771	119,353	
620.620416.5902	Enterprise General Services Allocation		20,407	21,645	21,645	26,086	
620.620416.6003	R & M Supplies		19,552	20,000	5,621	20,000	
620.620416.6004	Tools		7,025	2,500	2,415	2,500	
620.620416.6210	Natural Gas Purchases		292,890	275,000	383,989	295,000	70
620.620416.6220	Gas Sales Tax		19,542	20,000	35,852	45,000	
620.620416.6250	Energy Outreach Colorado		1,019	1,700	1,691	1,700	71
620.620416.6260	Gas, Oil, Etc.		2,200	4,000	4,751	4,000	
620.620416.6450	Membership Fees / Subscriptions		1,986	200	1,968	200	
620.620416.9000	Capital Outlay - Gas Line					620,000	72
620.620416.9010	Capital Outlay - Vehicle		44,945		-	-	73
620.620416.9140	Transfer Out				-	-	
	Total Gas Fund Operations:		685,854	456,316	571,046	1,144,339	
	Total Gas Fund Expenses & Transfers		685,854	456,316	571,046	1,144,339	
	Gas Fund Beginning Fund Balance		137,226	73,955	66,478	260,401	
	Revenues		615,106	506,150	764,969	946,900	
	Expenses		685,854	456,316	571,046	1,144,339	
	Gas Fund Subtotal		66,478	123,789	260,401	62,962	
	Gas Fund Total Ending Balance:		66,478	123,789	260,401	62,962	



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 utilizes average customer water usage for December, January and February of the previous year for billing. In 2024, the base rate will increase from \$19.40 to \$20.27 to reflect the rate increase from the Consumer Price Index for Utilities. The charge per 3,000 gallons remains at \$52.20. The anticipated revenues for 2024 should exceed our expenditures.

No capital projects are planned in 2024.

Budget Summary

Beginning Estimated Fund Balance - \$86,901

Total Sewer Fund Revenues - \$619,982

Total Sewer Fund Expenditures - \$564,497

Ending Estimated Fund Balance - \$142,386

SEWER FUND							
			2022 Actual	2023 Budget	2023 Estimates	2024 Budget	Notes
	Fund #630						
	REVENUES						
	Fines / Fees / Utilities:						
	630.334430	Tap Fees	1,850	2,500	4,300	2,500	
	630.334460	Sewage Collection	592,870	550,000	523,802	528,987	
		Total Fines / Fees / Utilities:	594,720	552,500	528,102	531,487	
	Other Income:						
	630.336000	Other Income - Burns Avenue		27,500	6,000	21,500	74
	630.336000	Other Income - Goddard Avenue		47,500	67,431	62,945	75
	630.336100	Interest Income	1	100	10	50	
		Total Other Income:	1	75,100	73,442	84,495	
	In House Transfers:						
	630.339100	Transfer In		2,000	4,000	4,000	76
		Total In House Transfers:	-	2,000	4,000	4,000	
		Total Sewer Operating Revenue	594,721	629,600	605,544	619,982	
	EXPENSES						
	Sewer Operations:						
	630.630416.3000	Contract Work / Hydro Excavation	2,480	1,000	-	1,000	
	630.630416.3204	Prof. Service - Engineer/Filming	-	1,000	-	1,000	
		Depreciation in HB Financials	16,255				
	630.630416.5800	Travel, Training, Meetings	-	500	-	500	
	630.630416.5901	Enterprise Salary & Benefit Allocatio	94,918	91,759	91,759	108,104	
	630.630416.5902	Enterprise General Services Allocat	10,376	10,822	10,822	13,043	
	630.630416.6003	R & M Supplies	7,608	25,000	1,898	25,000	
	630.630416.6004	Tools	-	500	830	500	
	630.630416.6240	SUIT - Treatment	362,960	400,000	332,202	375,000	77
	630.630416.6450	Membership Fees / Subscriptions	333	350	367	350	
	630.630416.6452	Reimbursable Exp (Burns Ave Proj)	25,700		-	-	78
	630.630416.6452	Reimbursable Exp (Goddard Ave Proj)		50,000	166,935	40,000	79
	630.630416.7450	Small Equipment Purchases			-	-	
	630.630416.9010	Capital Outlay - Vehicles	3,688		-	-	80
		Total Sewer Operations	524,317	580,931	604,813	564,497	
		Total Sewer Fund Expense:	524,317	580,931	604,813	564,497	
		Sewer Fund Beginning Fund Balance	193	-	86,171	86,901	
		Revenues	594,721	629,600	605,544	619,982	
		Expenses	524,317	580,931	604,813	564,497	
		Sewer Fund Subtotal	70,598	48,669	86,901	142,386	
		Sewer Fund Total Ending Balance:	86,171	48,669	86,901	142,386	



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 partnered with the Bureau of Indian Affairs (BIA), oversees the distribution of allocated water rights.

The water is collected and transported via pipelines that connect 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. A new pump station and by-pass pipeline were installed in 2019.

The irrigation system operates for six (6) months of the year from May to October, and customers are billed a flat monthly rate for this service. The rate increased from \$27.50 per month in 2023 to \$28.70 per month in 2024.

Budget Summary

Beginning Estimated Fund Balance - \$19,190

Total Irrigation Fund Revenues - \$45,058

Total Irrigation Fund Expenditures - \$46,730

Ending Estimated Fund Balance - \$17,518

IRRIGATION FUND							
			2022 Actual	2023 Budget	2023 Estimates	2024 Budget	Notes
	Fund #640						
	REVENUES						
	Fines / Fees / Utilities:						
	640.334430	Tap Fees	574	600	574	600	
	640.334480	Irrigation Water Charges	39,736	44,000	42,158	44,083	
		Total Fines / Fees / Utilities:	40,310	44,600	42,732	44,683	
	Other Income:						
	640.336100	Interest Income	181	100	541	375	
		Total Other Income:	181	100	541	375	
	In House Transfers:						
	640.339100	Transfer In			-	-	
		Total In House Transfers:	-	-	-	-	
		Total Irrigation Fund Revenue	40,491	44,700	43,272	45,058	
	EXPENSES						
	Irrigation Operations:						
	640.640416.3000	Contract Work / Hydro Excavation	-	2,000	-	500	
	640.640416.3204	Prof. Service - Engineer	-	500	-	500	
	640.640416.4130	Utilities - Electric (Pumphouse)		258	433	258	
	640.640416.4315	BIA Water Rights	3,459	3,500	3,607	3,600	81
	640.640416.5901	Enterprise Salary & Benefit Allocation	23,893	28,679	28,679	34,155	
	640.640416.5902	Enterprise General Services Allocation	4,150	4,329	4,329	5,217	
	640.640416.6003	R & M Supplies	4,508	5,000	2,303	2,500	
		Total Irrigation Operations:	36,011	44,266	39,351	46,730	
		Total Irrigation Fund Expenses	36,011	44,266	39,351	46,730	
		Irrigation Fund Beginning Fund Balance	10,373	13,715	15,269	19,190	
		Revenues	40,491	44,700	43,272	45,058	
		Expenses	36,011	44,266	39,351	46,730	
		Irrigation Fund Subtotal	14,853	14,149	19,190	17,518	
		Irrigation Fund Total Ending Balance:	15,269	14,149	19,190	17,518	



Town of Ignacio

All Funds Summary

The table below is the 2024 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 2024.

2024 ALL FUNDS SUMMARY				
	Estimated Beginning Fund Balance	2024 REVENUES	2024 EXPENSES	Estimated Ending Fund Balance
GOVERNMENTAL				
General	1,967,617	2,206,447	2,697,138	1,476,927
Capital Improvement	861,544	2,477,874	2,437,338	902,080
Conservation Trust	106,116	39,500	42,000	103,616
Economic Development	563,342	1,714,567	2,231,560	46,349
Total Governmental Funds	3,498,618	6,438,388	7,408,036	2,528,970
ENTERPRISE				
Water	45,747	330,235	326,214	49,769
Gas	260,401	946,900	1,144,339	62,962
Sewer	86,901	619,982	564,497	142,386
Irrigation	19,190	45,058	46,730	17,518
Total Enterprise Funds	412,240	1,942,175	2,081,780	272,634
TOTAL ALL FUNDS:	3,910,858	8,380,564	9,489,816	2,801,605



Town of Ignacio

Debt Services

All past 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. Until January 1, 2020, The Town had been paying loan debt for more than 20 consecutive years.

In 2024, the Town of Ignacio agreed to the lease/purchase of the ELHI property from the Ignacio School District. The Town will make two of the three total installments in 2024. The final installment will be paid in 2025. Each installment is \$366,667 making the total purchase \$1.1M.



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

2024 Enterprise Salary & Benefit and General Service Allocations						
Manager Salary & Benefits	165,180	Admin - 59%	97,456	General Service Expenses		Amounts
		Water - 12%	19,822	Town Board		15,538
		Gas - 12%	19,822	Audit		18,322
		Sewer - 12%	19,822	Workman Comp		34,087
		Irrigation - 5%	8,259	Insurance / PC		55,740
Clerk/Treasurer Salary & Benefit	88,967	Admin - 59%	52,491	Attorney		15,000
		Water - 12%	10,676	Utilities Water		3,300
		Gas - 12%	10,676	Utilities Sewer		2,800
		Sewer - 12%	10,676	Utilities Electric		7,500
		Irrigation - 5%	4,448	Utilities Gas		2,200
Dep Clerk/Treasurer Salary & Be	65,380	Admin - 59%	38,574	Telephone		7,258
		Water - 12%	7,846	Cell Phone		7,100
		Gas - 12%	7,846	IT Services & Maitnenance		34,526
		Sewer - 12%	7,846	Internet Line		9,315
		Irrigation - 5%	3,269	IT Equipment & Supplies		23,174
Admin Assist/Fin Cord Salary & B	79,528	Admin - 45%	35,788	Advertising/Public Notice		2,500
		Water - 17%	13,520	Office Equipment L&M		1,500
		Gas - 17%	13,520	Printing Services		5,000
		Sewer - 17%	13,520	Bank Service Charges		1,500
		Irrigation - 4%	3,181	Uniforms		6,000
PW Director Salary & Benefits	104,121	Public Works - 45%	46,854	Office Supplies		4,000
		Water - 18%	18,742	Postage		4,500
		Gas - 18%	18,742			
		Sewer - 15%	15,618			
		Irrigation - 4%	4,165			
Foreman	75,435	Public Works - 45%	33,946	2024 General Services Allocation		
		Water - 18%	13,578	Administration	37%	96,518
		Gas - 18%	13,578	Public Work (Streets&Parks)	16%	41,738
		Sewer - 15%	11,315	Public Safety	20%	52,172
		Irrigation - 4%	3,017	Irrigation	2%	5,217
MW I (0 FTE)	0	Public Works - 45%	0	Sewer	5%	13,043
		Water - 18%	0	Gas	10%	26,086
		Gas - 18%	0	Water	10%	26,086
		Sewer - 15%	0			
		Irrigation - 4%	0			
MW II (3FTE)	195,387	Public Works - 45%	87,924			
		Water - 18%	35,170			
		Gas - 18%	35,170			
		Sewer - 15%	29,308			
		Irrigation - 4%	7,815			
Total:	773,998		773,998			
Water			119,353	Water		119,353
Gas			119,353	Gas		119,353
Sewer			108,104	Sewer		108,104
Irrigation			34,155	Irrigation		34,155



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	2022 mill levy was 4.448. 2023 mill levy is 4.783. 2024 mill levy will be 4.841.
2	Town sales tax rate is 2%.
3	Town receives 3.55% of the 2% La Plata County sales tax.
4	Annual DOLA payment for nonrenewable natural resources in Colorado that are removed from the earth like oil, gas, coal, etc.
5	Annual Federal Mineral Lease non-bonus payment.
6	Collection fee began in 2023 and cannot be waived: Town 60% and store 40%. The Town's allotment is to be used for enforcement, recycle, and compost.
7	Grant funding for one (1) full-time officer including salary, benefits and overtime hours.
8	Local Government Limited Gaming Impact Grant.
9	Snow removal compensation from CDOT and Library.
10	ARPA funds must be obligated no later than the end of 2024, and fully expended no later than the end of 2026.
11	Residential trash billing revenue.
12	Residential recycling billing revenue.
13	Reimbursement from Ignacio School District for two (2) School Resource Officers.
14	Overtime calculated at 5% of Deputy Clerk's salary.
15	CIRSA Worker's Compensation Insurance for Town and Enterprise Funds.
16	CIRSA Property & Casualty Insurance for Town and Enterprise Funds.
17	IT for Town Administration, Public Safety, Public Works and Enterprise Funds: Google license \$1617/yr, Sensus meter reader \$1950/yr, BMS \$10,259/yr, server configuration and mtc (1725*12.)
18	2023: New server (currently share 2 but want 1 big one) + firewall + switches + internet router; 2024: Comm Rm Audio Visual equip \$20K and 2 Admin workstations \$7935.15/ea.
19	2022: SoCoCAA, Axis, Comm Conn, Homesfund, ICD; 2023-2024: SoCoCAA \$18,000, Axis \$1000, Comm Conn \$2500, HF \$1808/2600, ICD \$5000.
20	CML, R9, La Plata Economic Alliance, RHA, Ignacio Chamber of Commerce, POB renewal, IIMC, CMCA, Durango Herald, Fort Lewis CSBDC, CCCMA, Amazon Prime.
21	2022: Goddard Ave lot purchases; 2023: HP Printer purchase from Imagenet.



Town of Ignacio Budget Footnotes

22	Contract Planning Services.
23	Census materials.
24	Colorado/International Code Council Membership (building inspection duties/support and training for Garry.)
25	2023: Transfer Out \$228,226 ARPA (\$100K CIP, \$128,226 ECD), \$366,667 to ECD for ELHI purchase, \$10K to be distributed to Water, Gas and Sewer for tap fee waivers as needed in the respective amounts \$4K, \$4K, \$2K; 2024: Transfer Out to ECD \$366,667 ELHI purchase and \$10K to Water, Gas and Sewer for tap fee waivers.
26	Salaries for five (5) full-time officers with one position funded through HIDTA.
27	Two School Resource Officers for Ignacio School District (approximate 5% increase each year.)
28	Overtime is calculated at 10% of sergeant and officers' salaries.
29	2022: IGA Detox and Youth Services Contributions; 2023: IGA Detox, La Plata Youth Services and SASO; 2024: IGA Detox \$5439.19, La Plata Youth Services \$8800, SASO \$2000.
30	Public Safety Operating Supplies.
31	99% of Public Safety Travel, Training and Meetings are reimbursed by grant monies annually that can be seen in General Revenue portion of budget.
32	RMS eForce, CCNC, Lexipol, CPPA, NTOA, Sam's Club, Justice Clearinghouse, and Colorado Association of Chiefs (CACF) \$from \$250 to \$430, Axon added in 2023 \$3916.80 for cloud-based storage of body cam information, and beginning 2024 \$4829 added for 6 Taser upgrades to be paid annually for 5 years.
33	Public Safety Department 2023: Body Armour Vests; 2024: \$60K radios - chief secured grant to be fully reimbursed.
34	Public Safety has budgeted for vehicles since 2022 w/o purchasing any. In 2024, PS will buy three \$43K/each trucks and the required accessories for each.
35	Overtime is calculated at 5% of salaries except PW Director who is exempt (exceptions approved by Town Manager.)
36	Trash hauling fees charged to the Town.
37	Street paving, patching, crack sealing.
38	Environmental Systems Research Institute (ESRI) gis mapping.
39	2022: Used trucks expensed to Gen, Water & Sewer Funds equally; 2023: Space heater and jack hammer purchases.
40	2022: Vac Truck purchase split \$45K General Fund and \$45K Gas Fund; 2023: Mini Excavator \$117,700 and Jet Rodder \$8K; 2024: Vehicle/Truck purchase.



Town of Ignacio Budget Footnotes

41	2023: DOLA Division of Housing (DOH) IHOI Rock Creek Grant request for \$2.6M; 2024: DOH IHOI approved \$2M of the \$2.6M. \$1.566K in CIP for Rock Creek infrastructure and \$434K to ECD Fund.
42	2023-2024: DOLA Browning Storm Drain Project construction grant \$199,998K with \$100,000 in Town Match plus in-kind match.
43	Beginning July 2018, sales tax revenue of 1% restricted for Capital Improvement Projects.
44	2023: \$50K LPEDA Alliance Catalyst Fund Grant for engineering and design on Rock Creek; 2024: \$50K La Plata County for improved design on CR320, \$200K CDOT Revitalizing Main Street Grant.
45	2023: \$700K La Plata County Tribal Consistency Grant; in 2024 LPC TC Grant approved for \$690K (\$179 in CIP for Rock Creek infrastructure funding and \$511 to ECD) - no match required.
46	2023: \$100K of ARPA money for RC infrastructure.
47	2023: CR320A design and engineering with \$50K from LPC and Town; 2024: \$100K CR320A design and engineering, \$25K other professional services.
48	2023-2024: \$150K sidewalk improvements increased to \$209K with TB approval 4/10/23, CDOT does work and Town pays.
49	2022: Final Goddard Becker Crosswalk expenses; 2024: \$200K from CDOT to revitalize Main (Goddard) Street.
50	2023-2024: Browning Storm Drain Project (with DOLA \$199,998 + TOI \$100K) - \$75K in 2023 and \$225K in 2024.
51	2023-2024: DOH approved \$2M in grant funding. \$1.566M DOH, \$179K LPC, \$100K TOI match for RC CIP infrastructure.
52	GOCO Planning Grant request for Ben Nighthorse Campbell Park (60%/40% funding match.)
53	GOCO Grant expenditure line for Ben Nighthorse Campbell Park.
54	2022: DOLA Broadband and Housing Study Grant monies for 2021; 2024: \$25K DOLA Admin Grant for Downtown Planning.
55	2024: \$25K CDPHE (CO Dept of Public Health & Environment) ELHI Grant.
56	2024: \$434K of DOLA DOH IHOI monies for RC development.
57	2024: \$511K LPC Tribal Consistency Housing monies for RC development.
58	2024: The Town is the local agency for \$150K DOLA REDI Grant (money the town can receive for a local nonprofit.) Earmarked for Dancing Spirit construct. See 150K pass-thru below.
59	2024: The Town is the local agency for \$200K DOLA Capacity Grant for RHA. See pass-thru below.



Town of Ignacio Budget Footnotes

60	2023: Transfer In from General Fund \$128,226 ARPA, and \$366,667 for ELHI; 2024: \$366,667 for ELHI.
61	2023: University of CO Technical Assistance Program; 2024: DOLA Admin and TOI exp/match, CDPHE for ELHI.
62	2024: \$150K DOLA REDI Grant pass-thru for Dancing Spirit.
63	2024: \$200K DOLA Capacity Grant pass-thru for RHA.
64	2024: \$511K LPC Tribal Consistency Housing monies for RC development, \$434K DOLA DOH IHOI and TOI match, \$128,226 ARPA restricted funds for affordable housing ground break (100k arpa went to cip) .
65	2023: ELHI maintenance; 2024: ELHI lease/purchase installment #1 and #2 of 3.
66	2023-2024: Transfer In \$4K from GF for potential tap fee waivers.
67	Purchased water expense from Southern Ute Utility Department.
68	2024: DOLA-EIAF Gas Pipeline Grant.
69	2023 and 2024: Transfer In \$2K from GF for potential tap fee waivers.
70	Natural gas purchases from Southern Ute Utility Department.
71	Energy Outreach contributions for low-income customer gas bill payment assistance.
72	2024: Capital Outlay - Gas Pipeline project - steel to HDPE pipe.
73	2022: Vac Truck \$90K - 45K Gen Fund/45K Gas Fund.
74	4Q2022-2024: Burns Ave sewer services replacement expenses to be reimbursed by residents within one year of being invoiced by the Town.
75	2023-2024: Goddard Ave sewer services replacement expenses to be reimbursed by residents within one year of being invoiced by the Town.
76	2023-2024: Transfer in \$4K from GF for potential tap fee waivers.
77	Wastewater treatment cost from Southern Ute Utility Department.
78	2022-2024: Burns Ave project \$27.5K expenses to be reimbursed by 3 resident accounts within one year of being invoiced by the Town.
79	2023-2024: Goddard Sewer services replacements. Resident accounts to reimburse Town expense within one year of being invoiced by the Town.
80	2022: Half of PW used trucks purchase.
81	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. 02-2024

A RESOLUTION SUMMARIZING BUDGETED REVENUES AND EXPENDITURES FOR ALL FUNDS AND ADOPTING A BUDGET FOR THE TOWN OF IGNACIO, COLORADO, FOR THE 2024 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 2024 Town of Ignacio budget, and;

WHEREAS, upon due and proper notice, the draft budget was presented during the published public hearing on October 9, 2023, 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 2024 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	\$ 2,697,138
Capital Improvement Fund	\$ 2,392,338
Conservation Trust Fund	\$ 42,000
Economic Development Fund	\$ 2,231,560
Water Fund	\$ 326,214
Gas Fund	\$ 1,144,339
Sewer Fund	\$ 564,497
Irrigation Fund	\$ 46,730
Total	\$ 9,444,816

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

General Fund:

From sources other than General Property Tax	\$ 2,166,956
General Property Tax	\$ 39,491
Estimated Beginning Balance	\$ 1,967,617
Total	\$ 4,174,064

Capital Improvement Fund:

CIP Income/Project Funding	\$	2,462,874
Interest	\$	15,000
<u>Estimated Beginning Balance</u>	\$	861,544
Total	\$	3,339,418

Conservation Trust Fund:

Lottery Income	\$	12,000
GOCO Grant	\$	25,000
Interest	\$	2,500
<u>Estimated Beginning Balance</u>	\$	106,116
Total	\$	145,616

Economic Development Fund:

Income	\$	1,345,000
Interest	\$	2,900
<u>Estimated Beginning Balance</u>	\$	563,342
Total	\$	1,911,242

Water Fund:

Fees	\$	6,500
Transfer In	\$	4,000
Metered Sales	\$	294,135
Ready to serve fees	\$	13,000
Reconnect fees	\$	4,000
Tap Fees	\$	7,600
Interest	\$	1,000
<u>Estimated Beginning Balance</u>	\$	45,747
Total	\$	375,982

Gas Fund:

Gas sales residential	\$	310,000
Gas sales commercial	\$	205,000
Gas stand-by fee	\$	11,900
Gas taxes	\$	35,500
Tap Fees	\$	6,500
Interest	\$	4,000
DOLA-EIAF Gas Pipeline Grant	\$	372,000
Transfer In	\$	2,000
<u>Estimated Beginning Balance</u>	\$	260,401
Total	\$	1,207,301

Sewer Fund:

Tap Fees	\$	2,500
Sewage Collection	\$	528,987
Transfers In	\$	4,000
Other Income (Burns Ave)	\$	21,500
Other Income (Goddard Ave)	\$	62,945
Interest	\$	50
<u>Estimated Beginning Balance</u>	\$	<u>86,901</u>
Total	\$	706,883

Irrigation Fund:


Unmetered water	\$	44,083
Tap Fees	\$	600
Interest	\$	375
<u>Estimated Beginning Balance</u>	\$	<u>19,190</u>
Total	\$	64,248

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 2024 calendar year.

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


ADOPTED, this 8th day of January, 2024.

TOWN OF IGNACIO, COLORADO



Clark Craig, Mayor

ATTEST:



Tuggy Dunton, Town Clerk/Treasurer

ORDINANCE 361

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 2024 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 2024 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 2024 Town of Ignacio Budget.

GENERAL FUND:

Administration, Public Safety and Public Works Expenses	\$ 2,697,138
<u>Transfers Out</u>	<u>\$ 0</u>
Total	\$ 2,670,138

CAPITAL IMPROVEMENT FUND:

Capital Projects	\$ 2,392,338
<u>Transfers Out</u>	<u>\$ 0</u>
Total	\$ 2,392,338

CONSERVATION TRUST FUND:

Operating expenses	\$ 42,000
<u>Transfers Out</u>	<u>\$ 0</u>
Total	\$ 42,000

ECONOMIC DEVELOPMENT FUND:

Operating expenses	\$ 2,231,560
<u>Transfers</u>	<u>\$ 0</u>
Total	\$ 2,231,560

WATER FUND:

Current Operating expenses	\$ 326,214
Capital Projects	\$ 0
<u>Transfers</u>	<u>\$ 0</u>
Total	\$ 326,214

GAS FUND:

Current Operating expenses	\$ 524,339
Capital Projects	\$ 620,000
Transfers Out	\$ 0
Total	\$ 1,144,339

SEWER FUND:

Current operating expenses	\$ 564,497
Capital Projects	\$ 0
Transfers	\$ 0
Total	\$ 564,497

IRRIGATION FUND:

Current operating expenses	\$ 46,730
Capital Projects	\$ 0
Transfers	\$ 0
Total	\$ 46,730


ADOPTED this 8th day of January, 2024.

TOWN OF IGNACIO, COLORADO



Clark Craig, Mayor

ATTEST:



Tuggy Dunton, Town Clerk

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of La Plata County, Colorado.On behalf of the Town of Ignacio,(taxing entity)^Athe Town Board of Trustees(governing body)^Bof the Town of Ignacio(local government)^C

Hereby officially certifies the following mills
to be levied against the taxing entity's GROSS \$
assessed valuation of:

8,157,600

(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:

8,157,600

(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: 01/10/2024 for budget/fiscal year 2024
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)**LEVY²****REVENUE²**

1. General Operating Expenses ^H	4.841 mills	\$ 39,491
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	4.841 mills	\$ 39,491
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]

4.841

mills

\$ 39,491

Contact person:
(print)

Tuggy Dunton

Daytime
phone:

(970)

563-9494, ext 1001

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.

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. 03-2024

**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 2024 BUDGET YEAR**

WHEREAS, the Ignacio Town Board of Trustees will adopt the annual budget in accordance with the Local Government Budget Law, on January 8, 2024, and;

WHEREAS, the 2023 valuation for assessment for the Town of Ignacio as certified by the La Plata County Assessor is \$8,157,600.

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 2024 budget year, there is hereby levied a tax of 4.841 mills upon each dollar of the total assessed valuation for all taxable property within the Town for the year 2024.

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 8th day of January, 2024.

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 2024 budget for the Town of Ignacio.

Tuggy Dunton

Tuggy Dunton
Town Clerk/Treasurer

01/31/2024

Date