



**MEMORANDUM**

TO: Mayor Jones and Members of the Board

FROM: Karen Proctor, Town Administrator

DATE: October 6, 2022

RE: Draft 2023 Proposed Budget

**DISCUSSION:**

Attached is a draft of the 2023 proposed budget. Staff is still waiting on cost estimates from a few organizations so this is just a rough draft. Staff is seeking the Board's input on any projects or items that should be added to, or removed from, the 2023 proposed budget.

A budget study session will be held on November 3, 2022.

**ATTACHMENTS:**

**Exhibit A** – 2023 Proposed Budget Draft

**TOWN OF FOXFIELD  
2023 Proposed Budget**

	2021 Actual	2022 Estimated	2023 Proposed Budget
<b>GENERAL FUND</b>			
<b>Beginning Fund Balance</b>	<b>929,822</b>	<b>985,275</b>	<b>981,112</b>
<b>Revenues:</b>			
Taxes and Franchise Fees	545,438	433,040	504,485
Licenses and Permits	55,580	33,258	36,930
Intergovernmental	49,985	32,540	31,813
Charges for Services	19	100	100
Fines	0	1,132	1,500
Miscellaneous	8,760	11,000	25,000
<b>Total Revenues</b>	<b>659,782</b>	<b>511,070</b>	<b>599,828</b>
<b>Total Revenues and Fund Balance</b>	<b>1,589,604</b>	<b>1,496,344</b>	<b>1,580,941</b>
<b>Expenditures:</b>			
Administration	185,550	196,002	214,341
Elections	0	0	0
Judicial	5,301	5,000	8,000
Public Safety	116,608	139,163	132,585
Public Works	178,445	173,067	169,708
ESTIP	0	0	0
Capital	118,425	2,000	0
<b>Total Expenditures</b>	<b>604,329</b>	<b>515,232</b>	<b>524,634</b>
<b>Ending Fund Balance</b>	<b>985,275</b>	<b>981,112</b>	<b>1,056,307</b>
<b>ROAD MAINTENANCE FUND</b>			
<b>Beginning Fund Balance</b>	<b>0</b>	<b>227,334</b>	<b>152,334</b>
<b>Revenues</b>	<b>227,334</b>	<b>225,000</b>	<b>225,000</b>
<b>Total Revenues and Fund Balance</b>	<b>227,334</b>	<b>452,334</b>	<b>377,334</b>
<b>Expenditures:</b>			
Crack Seal/Chip Seal	0	300,000	118,532
Other Road Maintenance	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>300,000</b>	<b>118,532</b>
<b>Ending Fund Balance</b>	<b>227,334</b>	<b>152,334</b>	<b>258,803</b>

<b>OPEN SPACE FUND</b>			
<b>Beginning Fund Balance</b>	<b>140,765</b>	<b>163,907</b>	<b>190,796</b>
<b>Revenues</b>	23,142	26,889	24,100
<b>Total Revenues and Fund Balance</b>	<b>163,907</b>	<b>190,796</b>	<b>214,896</b>
<b>Expenditures:</b>			
Maintenance	4,612	4,000	4,000
Improvements	0	0	0
Planning	0	0	10,000
Engineering and Design	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>14,000</b>
<b>Ending Fund Balance</b>	<b>163,907</b>	<b>190,796</b>	<b>200,896</b>

<b>CONSERVATION TRUST FUND</b>			
<b>Beginning Fund Balance</b>	<b>28,260</b>	<b>25,458</b>	<b>20,418</b>
<b>Revenues</b>	12,327	7,960	8,280
<b>Total Revenues and Fund Balance</b>	<b>40,587</b>	<b>33,418</b>	<b>28,698</b>
<b>Expenditures:</b>			
Improvements	0	0	0
Legal	0	0	0
Planning & Engineering	0	0	0
Maintenance	15,129	13,000	13,000
<b>Total Expenditures</b>	<b>15,129</b>	<b>13,000</b>	<b>13,000</b>
<b>Ending Fund Balance</b>	<b>25,458</b>	<b>20,418</b>	<b>15,698</b>

<b>AMERICAN RESCUE PLAN FUND</b>			
<b>Beginning Fund Balance</b>	<b>0</b>	<b>85,039</b>	<b>133,917</b>
<b>Revenues</b>	98,292	98,878	3,000
<b>Total Revenues and Fund Balance</b>	<b>98,292</b>	<b>183,917</b>	<b>136,917</b>
<b>Expenditures:</b>			
Government Services	0	30,000	50,000
Small Business Grants	0	20,000	0
Water, Sewer, Broadband Infrastructure	13,253	0	0
<b>Total Expenditures</b>	<b>13,253</b>	<b>50,000</b>	<b>50,000</b>
<b>Ending Fund Balance</b>	<b>85,039</b>	<b>133,917</b>	<b>86,917</b>

Budget Worksheet  
2023

2023 PROPOSED BUDGET							
Account	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Proposed Budget	Description
<b>GENERAL FUND</b>							
Taxes and Franchise Fees							
	Assessed Value	22,601,884	22,737,996	24,014,414	24,014,414	23,501,605	
	Mill Levy	4.982	4.982	4.982	4.982	4.982	
10-31-111	Current Property Tax	112,575	113,185	119,640	119,640	117,085	Provided by the county
10-31-121	Specific Ownership Tax	7,980	7,807	7,000	7,000	7,000	County collected. Basically property tax on type of vehicle. Year and taxable value determine these fees. Taxable value is determined by taking 85% of the suggested retail price.
10-31-161	Xcel Franchise Fee	6,777	8,831	7,000	9,500	8,500	
10-31-162	CORE Franchise Fee	21,806	22,881	22,000	22,000	22,000	
10-31-163	Cable Television Fees	4,882	5,017	4,800	4,800	4,800	Comcast
10-31-191	Current Property Tax Interest	214	128	100	100	100	Interest on property tax
10-31-192	Delinquent Property Tax	1,329	2,101	0	0	0	Property Taxes due or refunded from previous years
10-31-193	Delinquent Property Tax Interest	551	512	0	0	0	Property Tax interest due or refunded from previous years
10-31-311	Sales Tax	262,046	346,316	250,000	250,000	325,000	3.75% on purchases made in the town or delivered into the town.
10-31-312	Use Tax	18,634	38,660	20,000	20,000	20,000	Three percent (3%) imposed only for the privilege of storing, using or consuming within the Town any construction and building materials greater than \$20,000.
		<b>436,794</b>	<b>545,438</b>	<b>430,540</b>	<b>433,040</b>	<b>504,485</b>	
<b>Licenses and Permits</b>							
10-32-211	Liquor Licenses	298	895	300	300	350	2 licenses + special events
10-32-215	Business Licenses	280	278	350	210	280	\$35 annual fee per business
10-32-218	Sign Permits	0	0	0	0	0	
10-32-219	Communique Ads	290	0	200	0	150	
10-32-221	Building Permits	36,679	51,853	35,000	30,000	35,000	
10-32-222	Street Cut Permits/ROW	450	1,636	300	300	300	
10-32-223	Grading Permits	0	0	150	0	0	

Budget Worksheet  
2023

Account	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Proposed	Description
						Budget	
10-32-224	Zoning Review	2,668	50	100	1,200	100	Costs billed through building permit
10-32-225	Engineering Review	3,488	618	500	148	500	Costs billed through building permit
10-32-226	Driveway Permits	1,000	250	250	1,100	250	
		<b>45,153</b>	<b>55,580</b>	<b>37,150</b>	<b>33,258</b>	<b>36,930</b>	
<b>Intergovernmental</b>							
10-33-321	Motor Vehicle Registration Fees	3,782	3,944	3,500	3,500	3,500	County collected
10-33-342	Cigarette Tax	1,576	1,700	1,200	1,200	1,200	State derived
10-33-350	Severance Tax	399	20	400	885	400	
10-33-352	Highway User Tax	36,142	38,718	30,000	20,000	20,000	Based on the # of vehicles and street miles in each community relative to the same statistics in other municipalities and the CO Dept of Transportation revenue estimates.
10-33-360	Mineral Lease	133	157	133	230	133	
10-33-371	County Road/Bridge Levy	5,436	5,446	6,724	6,724	6,580	Shareback from Arapahoe County (.560 x Assessed Value X 50%)
		<b>47,468</b>	<b>49,985</b>	<b>41,957</b>	<b>32,540</b>	<b>31,813</b>	
<b>Charges for Services</b>							
10-35-510	Traffic Court Revenues	2,090	0	500	1,132	1,500	
10-35-540	Chargeback Administration Fee	190	19	100	100	100	SafeBuilt & SEH
		<b>2,280</b>	<b>19</b>	<b>600</b>	<b>1,232</b>	<b>1,600</b>	
<b>Miscellaneous</b>							
10-36-611	Interest Earnings	6,686	497	600	10,000	24,000	estimated 2%
10-36-680	Miscellaneous/Other Income	2,555	8,263	1,000	1,000	1,000	Pinnacol dividend, IREA cap credit, gate tags
10-36-690	Transfer In	0	0	0	0	0	
		<b>9,241</b>	<b>8,760</b>	<b>1,600</b>	<b>11,000</b>	<b>25,000</b>	
	<b>TOTAL REVENUES</b>	<b>540,936</b>	<b>659,782</b>	<b>511,847</b>	<b>511,070</b>	<b>599,828</b>	

Budget Worksheet  
2023

Account	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Proposed	Description
						Budget	
<b>Administration</b>							
10-41-110	Personnel Expenses	130,262	131,916	138,273	140,000	147,000	5% salary increases
10-41-116	Payroll Taxes (7.65%)	9,965	10,092	10,578	10,710	11,246	
10-41-118	Workers Compensation Ins.	724	781	800	810	850	Pinnacol
10-41-120	Supplies/Materials	470	271	700	500	500	
10-41-130	Postage/Bulk Mail Charges	336	495	450	500	500	PO Box Rental
10-41-140	Printing	0	0	50	50	50	
10-41-141	Newsletter	0	0	50	50	50	Hard copies of newsletter
10-41-143	Municipal Code Supplements	646	0	1,500	1,930	2,000	New ordinances
10-41-145	Legal Notices	255	296	250	250	250	
10-41-148	Recording Fees	0	0	50	50	50	
10-41-151	Audit	7,000	7,000	7,000	7,000	7,000	John Cutler and Associates
10-41-152	Legal	20,651	11,841	15,000	15,000	15,000	HPWC. Pending lawsuit.
10-41-160	County Treasurer Fees	1,153	1,169	1,196	1,196	1,171	1% of current property tax revenue
10-41-170	Communications/IT	2,689	2,584	2,800	2,800	7,362	Caselle, Laserfiche, TextMyGov
10-41-171	Telephone/Internet	1,582	1,707	1,500	1,500	1,500	Clerk's office
10-41-172	E-mail Server	505	498	500	550	550	
10-41-180	Insurance	4,995	6,987	7,080	7,082	8,239	CIRSA Property/Casualty and volunteer medical
10-41-182	Membership/Dues/Training	1,889	2,021	4,000	4,000	4,000	DRCOG, CGFOA, CMCA, CML, IIMC, Conferences and training
10-41-190	Miscellaneous Expense	2,831	7,868	25,000	2,000	7,000	Master Plan and Code book update
10-41-192	Bank Service Charges	24	24	24	24	24	
		<b>185,977</b>	<b>185,550</b>	<b>216,801</b>	<b>196,002</b>	<b>214,341</b>	
<b>Elections</b>							
10-42-121	Elections - Judges	300	0	300	0	0	
10-42-131	Election Expenses	376	0	400	0	0	
		<b>676</b>	<b>0</b>	<b>700</b>	<b>0</b>	<b>0</b>	
<b>Judicial</b>							
10-44-211	Judge	3,000	3,000	3,000	3,000	3,000	\$250/month
10-44-220	Court Related Expenses	648	2,301	5,000	2,000	5,000	
		<b>3,648</b>	<b>5,301</b>	<b>8,000</b>	<b>5,000</b>	<b>8,000</b>	

Budget Worksheet  
2023

Account	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Proposed	Description
						Budget	
<b>Public Safety</b>							
10-46-311	Law Enforcement	112,830	112,935	119,640	119,663	117,085	IGA with Arapahoe County Sherriff
10-46-314	Off Duty Officer Patrols	1,935	3,218	5,000	19,000	15,000	
10-46-400	Animal Control	195	455	500	500	500	
		<b>114,960</b>	<b>116,608</b>	<b>125,140</b>	<b>139,163</b>	<b>132,585</b>	
<b>Public Works</b>							
10-48-451	Planning	2,547	3,777	5,000	5,000	5,000	SafeBuilt
10-48-452	Engineering	27,155	19,531	17,000	17,000	17,000	SEH
10-48-453	Code Enforcement	10,129	9,855	10,000	10,000	10,000	SafeBuilt
10-48-454	Snow Removal	18,328	26,894	25,000	30,000	30,000	Terracare
10-48-455	ROW and Island Maintenance	44,811	53,608	52,000	52,000	52,000	90% of Terracare monthly contract
10-48-456	Traffic Control/Signage	687	5,260	1,500	2,859	1,500	Sign placement and repair
10-48-457	Building Permit Expenses	27,195	34,521	25,000	25,000	25,000	SafeBuilt
10-48-458	St. Cut/ROW Permit Expenses	0	(1,107)	300	300	300	
10-48-459	Street Lights	1,311	1,243	1,200	1,200	1,200	Lewiston Way and Parker Road
10-48-460	Engineering Road Maintenance	9,369	9,454	17,000	17,000	15,000	SEH pavement mgmt
10-48-461	Gates Electricity and Maintenance	0	7,721	6,000	6,000	6,000	\$5,000 Maintenance, \$1,000 Electricity
10-48-500	Comm Events (Parade,Directory)	2,855	7,100	6,000	6,000	6,000	Parade, Chili Fest, Trunk or Treat, Spring & Fall Clean-ups
10-48-600	Storage Unit	529	588	675	708	708	\$59/month
		<b>144,916</b>	<b>178,445</b>	<b>166,675</b>	<b>173,067</b>	<b>169,708</b>	
<b>Capital</b>							
10-58-800	Capital Exp > \$5,000.00	164,679	118,425	2,000	2,000	0	Gate cameras
10-58-801	Capital Exp < \$5,000.00	0	0	0	0	0	
10-58-804	Improvements - Ring Road	0	0	0	0	0	
		<b>164,679</b>	<b>118,425</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	
	<b>TOTAL EXPENDITURES</b>	<b>614,856</b>	<b>604,329</b>	<b>519,316</b>	<b>515,232</b>	<b>524,634</b>	
	<b>REVENUES LESS EXPENDITURES</b>	<b>(73,920)</b>	<b>55,453</b>	<b>(7,469)</b>	<b>(4,162)</b>	<b>75,194</b>	

Budget Worksheet  
2023

<u>Account</u>	<u>Account Title</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Proposed Budget</u>	<u>Description</u>
<b>ROAD MAINTENANCE FUND</b>							
<u>Account</u>	<u>Account Title</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Proposed Budget</u>	<u>Description</u>
	Beginning Fund Balance	0	207,357	108,477	120,811	45,811	
	Village Center Sales Tax	207,357	227,334	200,000	225,000	225,000	
	<b>TOTAL REVENUES</b>	<b>207,357</b>	<b>227,334</b>	<b>200,000</b>	<b>225,000</b>	<b>225,000</b>	
	Crack Seal	0	305,400	20,000	20,000	11,000	
	Chip Seal	0	8,480	280,000	280,000	107,532	
	Other Road Maintenance	0	0	0	0		
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>313,880</b>	<b>300,000</b>	<b>300,000</b>	<b>118,532</b>	
	Ending Fund Balance	<b>207,357</b>	<b>120,811</b>	<b>8,477</b>	<b>45,811</b>	<b>152,280</b>	
<b>OPEN SPACE FUND</b>							
<u>Account</u>	<u>Account Title</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Proposed Budget</u>	<u>Description</u>
22-30-130	Arapahoe CO Open Space Distrib	21,936	23,059	20,000	25,758	20,000	
22-30-611	Interest Earnings	1,066	83	100	1,000	4,100	
22-30-680	Miscellaneous/Other Income	0	0	0	131	0	
	<b>TOTAL REVENUES</b>	<b>23,002</b>	<b>23,142</b>	<b>20,100</b>	<b>26,889</b>	<b>24,100</b>	
22-40-511	Maintenance	0	4,612	4,000	4,000	4,000	Weed mitigation, cleanup
22-40-530	Planning	0	0	0	0	0	
22-40-620	Improvements	0	0	0	0	10,000	New plantings
22-40-630	Engineering and Design	0	0	0	0	0	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>4,612</b>	<b>4,000</b>	<b>4,000</b>	<b>14,000</b>	
	<b>REVENUES LESS EXPENDITURES</b>	<b>23,002</b>	<b>18,530</b>	<b>16,100</b>	<b>22,889</b>	<b>10,100</b>	



Budget Worksheet  
2023

<u>Account</u>	<u>Account Title</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Proposed Budget</u>	<u>Description</u>
<b>CONSERVATION TRUST FUND</b>							
		<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Proposed Budget</u>	<u>Description</u>
31-30-611	Interest Earnings	274	17	30	160	480	
31-30-634	CTF Distribution	8,024	12,310	7,800	7,800	7,800	
31-30-680	Miscellaneous/Other Income	0	0	0	0	0	
	<b>TOTAL REVENUES</b>	<b>8,298</b>	<b>12,327</b>	<b>7,830</b>	<b>7,960</b>	<b>8,280</b>	
31-40-520	Improvements	0	0	0	0	0	
31-40-525	Legal	0	0	0	0	0	
31-40-530	Planning & Engineering	0	0	0	0	0	
31-40-550	Maintenance	6,572	15,129	13,000	13,000	13,000	20% of Terracare contract, IREA, ACWWA
	<b>TOTAL EXPENDITURES</b>	<b>6,572</b>	<b>15,129</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	
	<b>REVENUES LESS EXPENDITURES</b>	<b>1,726</b>	<b>(2,802)</b>	<b>(5,170)</b>	<b>(5,040)</b>	<b>(4,720)</b>	
<b>AMERICAN RESCUE PLAN FUND</b>							
		<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Proposed Budget</u>	<u>Description</u>
23-30-150	American Rescue Plan Funds		98,278	98,277	98,278	0	
23-30-611	Interest Income		14	20	600	3,000	
	<b>TOTAL REVENUES</b>	<b>0</b>	<b>98,292</b>	<b>98,297</b>	<b>98,878</b>	<b>3,000</b>	
23-411-40	Government Services		930	50,000	30,000	50,000	
23-42-140	Small Business Grants		0	0	20,000	0	
23-484-51	Water Sewer Broadband Exp		12,323				
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>13,253</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	
	<b>REVENUES LESS EXPENDITURES</b>	<b>0</b>	<b>85,039</b>	<b>48,297</b>	<b>48,878</b>	<b>(47,000)</b>	