



**MEMORANDUM**

TO: Mayor Jones and Members of the Board

FROM: Karen Proctor, Town Administrator

DATE: October 7, 2021

RE: Draft 2022 Proposed Budget

**DISCUSSION:**

Attached is a draft of the 2022 proposed budget. Staff is seeking the Board's input on any projects or items that should be added to the 2022 proposed budget.

A budget study session will be held on November 4, 2021.

**ATTACHMENTS:**

**Exhibit A** – 2022 Proposed Budget Draft

# **2022 BUDGET**



**Presented to Town Board - October 7, 2021**

**Study Session - November 4, 2021**



October 7, 2021

Mayor Jones and Members of the Town of Foxfield Board of Trustees:

In accordance with the Local Government Budget Law of Colorado, staff is pleased to present the 2022 Annual Budget. Upon final approval by the Board of Trustees, this budget document will provide the legal authority to appropriate and expend funds for the 2022 budget year.

The budget provides guidance throughout the year for projects, programs and services provided by the Town. It also requires constant monitoring to ensure that fund balances are preserved.

It has been staff's intent to produce a budget that demonstrates accountability and fiscal conservatism in order to meet the needs of the community yet protect the assets of the Town.

Therefore, it is with great appreciation for the continued leadership and support of the Mayor and the Board that staff presents this 2022 Annual Budget.

Randi Gallivan  
Town Clerk/Treasurer

Karen Proctor  
Town Administrator

**TOWN OF FOXFIELD**  
**2022 Proposed Budget**

	2020 Actual	2021 Estimated	2022 Proposed Budget
<b>GENERAL FUND</b>			
<b>Beginning Fund Balance</b>	<b>929,822</b>	<b>855,902</b>	<b>766,180</b>
<b>Revenues:</b>			
Taxes and Franchise Fees	436,794	421,499	405,563
Licenses and Permits	45,153	49,823	37,150
Intergovernmental	47,468	47,172	41,958
Charges for Services	190	100	100
Fines	2,090	500	500
Miscellaneous	9,241	8,500	1,600
<b>Total Revenues</b>	<b>540,936</b>	<b>527,594</b>	<b>486,871</b>
<b>Total Revenues and Fund Balance</b>	<b>1,470,758</b>	<b>1,383,495</b>	<b>1,253,051</b>
<b>Expenditures:</b>			
Administration	185,977	203,054	215,357
Elections	676	0	700
Judicial	3,648	7,000	8,000
Public Safety	114,960	116,260	124,988
Public Works	144,916	154,564	158,675
ESTIP	0	0	0
Capital	164,679	136,437	0
<b>Total Expenditures</b>	<b>614,856</b>	<b>617,315</b>	<b>507,720</b>
<b>Ending Fund Balance</b>	<b>855,902</b>	<b>766,180</b>	<b>745,332</b>
<b>ROAD MAINTENANCE FUND</b>			
<b>Beginning Fund Balance</b>	<b>0</b>	<b>207,357</b>	<b>101,957</b>
<b>Revenues</b>	<b>207,357</b>	<b>200,000</b>	<b>200,000</b>
<b>Total Revenues and Fund Balance</b>	<b>207,357</b>	<b>407,357</b>	<b>301,957</b>
<b>Expenditures:</b>			
Crack Seal/Chip Seal	0	305,400	300,000
Other Road Maintenance	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>305,400</b>	<b>300,000</b>
<b>Ending Fund Balance</b>	<b>207,357</b>	<b>101,957</b>	<b>1,957</b>
<b>OPEN SPACE FUND</b>			
<b>Beginning Fund Balance</b>	<b>140,765</b>	<b>163,767</b>	<b>186,905</b>
<b>Revenues</b>	<b>23,002</b>	<b>23,139</b>	<b>20,100</b>

<b>Total Revenues and Fund Balance</b>	<b>163,767</b>	<b>186,905</b>	<b>207,005</b>
<b>Expenditures:</b>			
Maintenance	0	15,000	5,000
Improvements	0	0	0
Planning	0	0	0
Engineering and Design	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>5,000</b>
<b>Ending Fund Balance</b>	<b>163,767</b>	<b>186,905</b>	<b>202,005</b>

**CONSERVATION TRUST FUND**

<b>Beginning Fund Balance</b>	<b>28,260</b>	<b>29,986</b>	<b>24,806</b>
<b>Revenues</b>	<b>8,299</b>	<b>7,820</b>	<b>7,830</b>
<b>Total Revenues and Fund Balance</b>	<b>36,558</b>	<b>37,806</b>	<b>32,636</b>
<b>Expenditures:</b>			
Improvements	0	0	0
Legal	0	0	0
Planning & Engineering	0	0	0
Maintenance	6,572	13,000	13,000
<b>Total Expenditures</b>	<b>6,572</b>	<b>13,000</b>	<b>13,000</b>
<b>Ending Fund Balance</b>	<b>29,986</b>	<b>24,806</b>	<b>19,636</b>

Budget Worksheet  
2022

Account	Account Title	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Proposed	Description
						Budget	
<b>GENERAL FUND</b>							
<b>Taxes and Franchise Fees</b>							
	Assessed Value	20,495,097	22,601,884	22,737,996	22,737,996	24,019,009	
	Mill Levy		4.982	4.982	4.982	4.982	
10-31-111	Current Property Tax	100,682	112,575	113,281	113,281	119,663	Provided by the county
10-31-121	Specific Ownership Tax	7,939	7,980	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	8,441	6,777	6,750	7,071	7,000	
10-31-162	IREA Franchise Fee	22,321	21,806	22,000	22,000	22,000	
10-31-163	Cable Television Fees	5,114	4,882	4,800	4,800	4,800	Comcast
10-31-191	Current Property Tax Interest	73	214	100	123	100	Interest on property tax
10-31-192	Delinquent Property Tax	(1,170)	1,329	0	1,763	0	Property Taxes due or refunded from previous years
10-31-193	Delinquent Property Tax Interest	(165)	551	0	461	0	Property Tax interest due or refunded from previous years
10-31-311	Sales Tax	338,428	262,046	200,000	225,000	225,000	3.75% on purchases made in the town or delivered into the town.
10-31-312	Use Tax	45,090	18,634	13,500	40,000	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>526,754</b>	<b>436,794</b>	<b>367,431</b>	<b>421,499</b>	<b>405,563</b>	
<b>Licenses and Permits</b>							
10-32-211	Liquor Licenses	398	298	298	895	300	2 licenses + special events
10-32-215	Business Licenses	385	280	385	278	350	\$35 annual fee per business
10-32-218	Sign Permits	0	0	0	0	0	FVC and OLOL
10-32-219	Communique Ads	500	290	350	0	200	
10-32-221	Building Permits	49,499	36,679	25,000	46,500	35,000	
10-32-222	Street Cut Permits/ROW	300	450	300	1,082	300	
10-32-223	Grading Permits	150	0	150	150	150	
10-32-224	Zoning Review	1,914	2,668	1,500	50	100	Costs billed through building permit

Budget Worksheet  
2022

Account	Account Title	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Proposed	Description
						Budget	
10-32-225	Engineering Review	807	3,488	500	618	500	Costs billed through building permit
10-32-226	Driveway Permits	250	1,000	250	250	250	
		<b>54,203</b>	<b>45,153</b>	<b>28,733</b>	<b>49,823</b>	<b>37,150</b>	
<b>Intergovernmental</b>							
10-33-321	Motor Vehicle Registration Fees	4,224	3,782	3,500	3,500	3,500	County collected
10-33-342	Cigarette Tax	1,222	1,576	1,000	1,000	1,200	State derived
10-33-350	Severance Tax	0	399	400	400	400	
10-33-352	Highway User Tax	52,434	36,142	35,772	35,772	30,000	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	0	133	133	133	133	
10-33-371	County Road/Bridge Levy	5,691	5,436	6,367	6,367	6,725	Shareback from Arapahoe County (.560 x Assessed Value X 50%)
		<b>63,572</b>	<b>47,468</b>	<b>47,172</b>	<b>47,172</b>	<b>41,958</b>	
<b>Charges for Services</b>							
10-35-510	Traffic Court Revenues	6,310	2,090	2,500	500	500	
10-35-540	Chargeback Administration Fee	684	190	500	100	100	SafeBuilt & SEH
		<b>6,994</b>	<b>2,280</b>	<b>3,000</b>	<b>600</b>	<b>600</b>	
<b>Miscellaneous</b>							
10-36-611	Interest Earnings	17,972	6,686	1,541	600	600	estimated <1%
10-36-680	Miscellaneous/Other Income	2,223	2,555	500	7,900	1,000	Pinnacol dividend, IREA cap credit, gate tags
10-36-682	SIPA Grant	4,250	0	0	0	0	Grant for new website
10-36-690	Transfer In	0	0	0	0	0	
		<b>24,444</b>	<b>9,241</b>	<b>2,041</b>	<b>8,500</b>	<b>1,600</b>	
	<b>TOTAL REVENUES</b>	<b>675,966</b>	<b>540,936</b>	<b>448,377</b>	<b>527,594</b>	<b>486,871</b>	
<b>Administration</b>							
10-41-110	Personnel Expenses	127,008	130,262	134,246	134,246	136,931	2% salary increases
10-41-116	Payroll Taxes (7.65%)	9,716	9,965	10,270	10,270	10,475	
10-41-118	Workers Compensation Ins.	715	724	750	781	800	Pinnacol



Budget Worksheet  
2022

Account	Account Title	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Proposed	Description
						Budget	
10-41-120	Supplies/Materials	461	470	500	500	700	
10-41-130	Postage/Bulk Mail Charges	330	336	400	495	450	PO Box Rental
10-41-140	Printing	0	0	50	50	50	
10-41-141	Newsletter	35	0	50	50	50	Hard copies of newsletter
10-41-143	Municipal Code Supplements	211	646	1,500	1,500	1,500	New ordinances
10-41-145	Legal Notices	266	255	250	250	250	
10-41-148	Recording Fees	26	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	16,345	20,651	25,000	25,000	15,000	HPWC. Pending lawsuit.
10-41-160	County Treasurer Fees	1,042	1,153	1,133	1,200	1,197	1% of current property tax revenue
10-41-170	Communications/IT	11,861	2,689	2,800	2,800	2,800	Caselle, Carbonite, Laserfiche
10-41-171	Telephone/Internet	1,518	1,582	1,600	1,600	1,500	Clerk's office
10-41-172	E-mail Server	498	505	500	500	500	
10-41-173	Web Site Dev/Mgmt	4,412	0	0	0	0	No cost with new website
10-41-180	Insurance	4,500	4,995	5,957	6,987	7,080	CIRSA Property/Casualty and volunteer medical
10-41-182	Membership/Dues/Training	2,832	1,889	3,000	3,000	4,000	DRCOG, CGFOA, CMCA, CML, IIMC, Conferences and training
10-41-190	Miscellaneous Expense	99	2,831	150	6,751	25,000	Master Plan and Code book update
10-41-192	Bank Service Charges	24	24	24	24	24	
	<b>Total Administration</b>	<b>188,900</b>	<b>185,977</b>	<b>195,230</b>	<b>203,054</b>	<b>215,357</b>	
<b>Elections</b>							
10-42-121	Elections - Judges	0	300	0	0	300	
10-42-131	Election Expenses	0	376	0	0	400	
		<b>0</b>	<b>676</b>	<b>0</b>	<b>0</b>	<b>700</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	5,864	648	6,000	4,000	5,000	Approximately \$1250/qrt
		<b>8,864</b>	<b>3,648</b>	<b>9,000</b>	<b>7,000</b>	<b>8,000</b>	
<b>Public Safety</b>							
10-46-311	Law Enforcement	101,181	112,830	113,281	112,935	119,663	IGA with Arapahoe County Sherriff
10-46-314	Off Duty Officer Patrols	5,138	1,935	10,000	3,000	5,000	
10-46-400	Animal Control	260	195	325	325	325	
		<b>106,579</b>	<b>114,960</b>	<b>123,606</b>	<b>116,260</b>	<b>124,988</b>	

Budget Worksheet  
2022

Account	Account Title	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Proposed	Description
						Budget	
<b>Public Works</b>							
10-48-451	Planning	3,850	2,547	5,000	5,000	5,000	SafeBuilt
10-48-452	Engineering	16,934	27,155	16,960	16,960	17,000	SHE
10-48-453	Code Enforcement	9,308	10,129	10,000	10,000	10,000	SafeBuilt
10-48-454	Snow Removal	26,244	18,328	20,000	30,000	25,000	Terracare
10-48-455	ROW and Island Maintenance	37,421	44,811	45,000	45,000	45,000	90% of Terracare monthly contract
10-48-456	Traffic Control/Signage	2,468	687	1,500	2,000	1,500	Sign placement and repair
10-48-457	Building Permit Expenses	35,788	27,195	25,000	25,000	25,000	SafeBuilt
10-48-458	St. Cut/ROW Permit Expenses	175	0	300	300	300	
10-48-459	Street Lights	1,279	1,311	1,200	1,200	1,200	Lewiston Way and Parker Road
10-48-460	Engineering Road Maintenance	6,800	9,369	6,000	7,766	17,000	Misc. Terracare charges, SEH pavement mgmt
10-48-461	Gates Electricity and Maintenance	0	0	5,000	5,000	5,000	\$4,000 Maintenance, \$1,000 Electricity
10-48-500	Comm Events (Parade,Directory)	5,614	2,855	5,000	5,750	6,000	Parade, Chili Fest, Trunk or Treat, Spring & Fall Clean-ups
10-48-600	Storage Unit	529	529	675	588	675	
		<b>146,410</b>	<b>144,916</b>	<b>141,635</b>	<b>154,564</b>	<b>158,675</b>	
<b>ESTIP</b>							
10-52-620	ESTIP	0	0	0	0	0	Last payment made in May 2018
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Capital</b>							
10-58-800	Capital Exp > \$5,000.00	32,634	164,679	126,457	136,437	0	Gates
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>32,634</b>	<b>164,679</b>	<b>126,457</b>	<b>136,437</b>	<b>0</b>	
	<b>TOTAL EXPENDITURES</b>	<b>483,387</b>	<b>614,856</b>	<b>595,928</b>	<b>617,315</b>	<b>507,720</b>	
	<b>REVENUES LESS EXPENDITURES</b>	<b>192,579</b>	<b>(73,920)</b>	<b>(147,551)</b>	<b>(89,721)</b>	<b>(20,849)</b>	

Budget Worksheet  
2022

<u>Account</u>	<u>Account Title</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Estimate</u>	<u>2022 Proposed Budget</u>	<u>Description</u>
<b>ROAD MAINTENANCE FUND</b>							
<u>Account</u>	<u>Account Title</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Estimate</u>	<u>2022 Proposed Budget</u>	<u>Description</u>
	Beginning Fund Balance	0	0	0	207,357	101,957	
	Village Center Sales Tax	0	207,357		200,000	200,000	
	<b>TOTAL REVENUES</b>	<b>0</b>	<b>207,357</b>	<b>0</b>	<b>200,000</b>	<b>200,000</b>	
	Crack Seal	0	0	0	21,404	20,000	
	Chip Seal	0	0	0	283,996	280,000	
	Other Road Maintenance	0	0	0	0		
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>305,400</b>	<b>300,000</b>	
	Ending Fund Balance	0	207,357	0	101,957	1,957	
<b>OPEN SPACE FUND</b>							
<u>Account</u>	<u>Account Title</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Estimate</u>	<u>2022 Proposed Budget</u>	<u>Description</u>
22-30-130	Arapahoe CO Open Space Distrib	20,282	21,936	19,000	23,059	20,000	
22-30-611	Interest Earnings	3,026	1,066	1,100	80	100	
22-30-680	Miscellaneous/Other Income	0	0	0	0	0	
	<b>TOTAL REVENUES</b>	<b>23,308</b>	<b>23,002</b>	<b>20,100</b>	<b>23,139</b>	<b>20,100</b>	
22-40-511	Maintenance	0	0	0	15,000	5,000	
22-40-530	Planning	0	0	0	0	0	
22-40-620	Improvements	358	0	3,400	0	0	
22-40-630	Engineering and Design	0	0	0	0	0	
	<b>TOTAL EXPENDITURES</b>	<b>358</b>	<b>0</b>	<b>3,400</b>	<b>15,000</b>	<b>5,000</b>	
	<b>REVENUES LESS EXPENDITURES</b>	<b>22,950</b>	<b>23,002</b>	<b>16,700</b>	<b>8,139</b>	<b>15,100</b>	

Budget Worksheet  
2022

<u>Account</u>	<u>Account Title</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Estimate</u>	<u>2022 Proposed Budget</u>	<u>Description</u>
<b>CONSERVATION TRUST FUND</b>		<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Estimate</b>	<b>2022 Proposed Budget</b>	
31-30-611	Interest Earnings	809	274	280	20	30	
31-30-634	CTF Distribution	5,982	8,024	7,800	7,800	7,800	
31-30-680	Miscellaneous/Other Income	0	0	0	0	0	
	<b>TOTAL REVENUES</b>	<b>6,791</b>	<b>8,299</b>	<b>8,080</b>	<b>7,820</b>	<b>7,830</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	10,803	6,572	13,000	13,000	13,000	20% of Terracare contract, IREA sprinkler, ACWWA
	<b>TOTAL EXPENDITURES</b>	<b>10,803</b>	<b>6,572</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	
	<b>REVENUES LESS EXPENDITURES</b>	<b>(4,012)</b>	<b>1,726</b>	<b>(4,920)</b>	<b>(5,180)</b>	<b>(5,170)</b>	