



Request for Board of Trustee Action

Date: December 8, 2020

Title: December Meeting – Budget and Mill Levy Resolution

Presented By: J.D. McCrumb, Town Administrator

Prepared By: J.D. McCrumb, Town Administrator; Angie Kelly, Finance Manager

Background: Due to state requirements that the Town's Mill Levy must be adopted and submitted prior to the 15th of each December, the Board of Trustees must meet one week earlier than their standard scheduled meeting. This meeting will be conducted virtually due to COVID-19; and will work off an abbreviated agenda. The next regular meeting of the Trustees will be on Tuesday, January 19, 2021.

A link to this meeting will be available on the Town's website home page by Tuesday morning, December 8.

Attachments: Resolution #9, 2020
2021 Town Budget, Narrative
2021 Town Budget, Financial
Resolution #10, 2020
Certification of Tax Levies

Recommended Motion(s): "I move to approve Resolution #9 Series 2020, the 2021 budget for the Town of Columbine Valley"

and

"I move to approve Resolution #10 Series 2020, levying general property taxes for the year 2020"

**TOWN OF COLUMBINE VALLEY
BOARD OF TRUSTEES MEETING**

December 8, 2020

6:30PM

A G E N D A

VIRTUAL MEETING PARTICIPATION:

Due to COVID-19 and the closure of Town Hall until further notice, the Town of Columbine Valley is providing alternate means for public participation at meetings of the Board of Trustees.

To view the meeting click on the “Join Trustee Meeting” link at the top of the Town’s web site www.ColumbineValley.org

To provide written remarks during the public comment or public hearing, send an email by 4:00 p.m. on the date of the meeting to jdmccrumb@columbinevalley.org with your name, address, agenda item and comment. You may also join at the web link above.

1. ROLL CALL 6:30
2. PUBLIC COMMENT
Each speaker will be limited to three minutes. The Board of Trustees is not authorized by the Colorado Open Meetings Law to discuss, comment, or act at the meeting on any issue raised by public comment. The Mayor may refer the matter to the Town Administrator or Town Attorney for immediate comment, or to staff to obtain additional information and report back to the Board as appropriate.
3. REPORTS
 - a. Mayor
 - b. Trustees
4. NEW BUSINESS
 - a. Resolution #9, 2020 – Town Budget for 2021 Mr. McCrumb
 - b. Resolution #10, 2020 – Levying Property Taxes Mr. McCrumb
5. ADJOURNMENT

RESOLUTION NO. 9
SERIES OF 2020

INTRODUCED BY
TRUSTEE BILL DOTSON

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND
AND ADOPTING A BUDGET FOR THE TOWN OF COLUMBINE VALLEY, COLORADO
FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY 2021, AND
ENDING ON THE 31ST DAY OF DECEMBER 2021

WHEREAS, The Board of Trustees of the Town of Columbine Valley, Colorado, has appointed JD McCrumb to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, JD McCrumb submitted a proposed budget to the governing body on November 17, 2020, for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said budget was open for inspection by the public at a designated place, a public hearing was held on November 17, 2020, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, after considering comments obtained at the Public Hearing and after making adjustments, the Board of Trustees on November 17, 2020, approved and adopted the Town of Columbine Valley, Colorado 2021 Budget.

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF COLUMBINE VALLEY, COLORADO:

Section I. That total general fund expenditures expected to be incurred during 2021 detailed by category, are as follows:

Operating Budget	\$ 2,170,122
General Reserves	160,000
Arapahoe County Open Space Expenditures	10,000
Conservation Trust Fund Expenditures	<u>6,000</u>
Total	<u>\$2,346,122</u>

Reference is hereby made to the Columbine Valley, Colorado 2021 Budget attached hereto and incorporated by reference herein.

Section II. That estimated general fund revenues to cover each expenditure are as follows:

Operations and Intergovernmental Revenue	\$ 2,460,103
Property Tax Mill Levy	435,891
Transfers from Reserves	<u>0</u>
Total	<u>\$ 2,895,994</u>

Reference is hereby made to the Columbine Valley, Colorado 2021 Budget attached hereto and incorporated by reference herein.

Section III. That the Budget as submitted, amended and herein above summarized by fund, is approved and adopted as the Budget of the Town of Columbine Valley, Colorado for the calendar year 2021, and made part of the public records of the Town.

Section IV. That the Board of Trustees, by resolution, is hereby authorized to transfer any unexpended balance of any of the above named funds to any of the other funds or to the reserve funds.

Section V. That all of the revenues generated in the 2021 Budget are hereby appropriated from the revenues of each fund type, for the purposes stated.

Section VI. That should any section, clause, sentence, part of portion of this ordinance be adjudged by any Court to be unconstitutional or invalid, the same shall not affect, impair, or invalidate the ordinance as a whole or any part thereof, other than the part or portion declared as such by the Court to be unconstitutional or invalid.

Section VII. Any and all resolutions or parts thereof in conflict or inconsistent herewith are to the extent such conflict or inconsistency hereby repealed; provided however, that the repeal of any such Resolution or part thereof shall not revive any other section or part of any Resolution heretofore repealed or superseded.

PASSED, ADOPTED AND APPROVED by a vote of _____ for and _____ against this 8TH day of December, 2020.

JD McCrumb, Clerk

Roy Palmer, Mayor

Published: December _____, 2020 in the Littleton Independent Newspaper

Town of Columbine Valley 2021 Budget Narrative Portion

December 1, 2020

The 2021 Town budget consists of a financial portion and a related narrative portion.

Basis of Accounting

The Budget is prepared and accounting records are maintained using a modified accrual basis of accounting. Revenues, such as property taxes and sales taxes are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the budget year or soon thereafter. Expenditures are recorded when a liability is incurred.

General Information

The Town has one General Fund, which is increased by revenues received from various Town imposed taxes and fees. The Fund is decreased by expenditures for (1) Town operating expenses and (2) amounts set aside (reserved) or appropriated for major infrequent purchases such as police vehicles, operating equipment etc., and major one time only public works. Amounts, set aside, are placed in designated or general type reserves. Amounts in these reserves are depleted as a major purchase is made or a major public works project is undertaken. Other accounts have been established for controlling the spending of restricted lottery receipts (Conservation Trust Fund), Arapahoe County Open Space Shareback sales tax receipts, Impact Fees, and Transportation Fees.

Sources of revenues are explained below. The main sources, however, are property taxes and various sales taxes. The amount of property taxes levied are determined by the total assessed value of the Town against the needed mills to fund operating expenses and reserves for major public works projects.

The Town's on-going commitments for expenditures are as follows:

- Public Safety – Police protection and municipal court activity (now includes the Town of Bow Mar)
- Sanitation – Trash removal
- Public Works – Town street and property maintenance
- Administration – Town office expense including election, publication, legal and other operating costs
- Planning & Zoning – Town development expenses

Amendment #1

On November 3, 1992, the voters of Colorado passed Amendment #1 that restricts the rate of increase in spending by local governments. The maximum annual percentage change in any year's spending and property tax revenues is limited to 1) inflation (rise in consumer price index) plus 2) a percentage equal to the net percentage change in the Town's actual valuation of all real property. Spending may be increased if the voters in the Town approve additional taxes through an initiative referendum election. Revenues that exceed Amendment #1 limits are refunded in the following year unless the voters approve otherwise. In November 1998 the Town was successful in passing a referred measure to authorize the Town to collect, retain and spend all excess revenue collected in 1998, and thereafter, without regard to any limitations under TABOR provided that no local tax rate or mill levy be increased without further voter approval. The 1998 election also allows the Town to remove the limitations noted above and collect the allowable property tax associated with the assessed value against the Town's permitted 9.313 mills.

Sources of Fund Increases

Property Taxes – General Fund -\$435,891

The assessed value for the Town for tax year 2020 (collection year 2021) is \$54,835,909. Against the mills the Town will certify, of 7.924, this would equal revenues of \$434,520. The full 9.313 mills will be certified for collection year 2022. There was also a small abatement to be collected for \$1,371.

Specific Ownership Tax - \$26,153

Specific ownership taxes are collected by the County Department of Motor Vehicles for vehicles registered in the Town. The amount allocated to the Town by the County is based upon its proportionate share of all County imposed property taxes. The budget for 2021 reflects a small increase from the 2020 budget.

Sales & Use Tax - \$1,243,482

The Town collects sales taxes on retail sales within the Town boundaries. These taxes come from sales by Columbine Country Club, its pro shop, CenturyLink, and A T & T. The Town also collects sales tax on automobile purchases by Town residents and on materials purchased for new and remodel home construction. The 2021 Budget provides for the construction of forty-eight (48) new homes.

Utility Franchise Fee - \$50,000

Utility franchise fees come from two sources, Public Service Company of Colorado (Xcel Energy) and CenturyLink (formerly Qwest). The fee received from Public Service is 3% of their billings to Town residents. An annual flat fee of \$3 is received from CenturyLink for each local telephone line in the Town. These fees are expected to increase modestly over the next few years largely as a result of additional new homes in the Town.

Cable TV - \$36,000

The Town has granted non-exclusive ten-year cable franchises covering all of Columbine Valley to two separate cable tv providers. The agreements expire in 2026 and 2027, unless renewed or extended. Each agreement stipulates that the Town receives an annual fee equal to 5% of gross cable receipts by the cable operator. Cable revenues have increased in recent years, likely due to increased premium services and additional home construction. Our budget has increased modestly to project the impact of additional new home construction.

Permits Fees - \$645,000

Permit fees (including plan review fees) are based upon the projection of historical remodel permit fees of \$75,000 as well as new construction permit fees for forty-eight (48) new homes. This is a significant increase from 2020 but the home builders have provided estimated homes to be built to the Town.

Fines - \$50,000

Tickets and fines issued by the Town police are a function of the level of police staff maintained during the year. We anticipate that 2021 revenues will likely reduce as historically the Town has been under budget on the projected revenues. These amounts include revenues generated through the issuance of tickets within the Town of Bow Mar ('Bow Mar').

Intergovernmental Revenues

Bow Mar Public Safety IGA

Effective January 1, 2019, the Town has renewed its intergovernmental agreement with Bow Mar for a five-year term and continues to assume the responsibility for public safety and municipal court activities for that town. In connection with this and prior agreements and for providing these services, Bow Mar will have paid the Town \$290,091 in 2020 and will pay \$295,168 for 2021. The payments for 2020 and 2021 are calculated based upon a formula using the then current consumer price index change. The agreement also provides that the Town will refund a portion of this fee in the event the Town is unable to maintain a total police force of six officers for the entire calendar year. A refund is not anticipated for 2020.

Bow Mar Building Department IGA

Effective in January 1, 2019, the Town has renewed its intergovernmental agreement with Bow Mar for a two-year term to provide certain administrative services associated with their building department functions. The fee for these services was \$40,000 in 2017 and 2018. The fee for 2019, 2020, and 2021 will be \$25,000 per year.

Other

Where available, intergovernmental revenues are estimated based upon information and estimates provided by the governmental agencies. Other estimates are made based upon prior year actual revenues. The Colorado Municipal League provides the estimate used for Highway User Tax (Motor Fuel Tax).

- State Highway Users Tax – 2020 projection is \$37,500; 2021 budget is \$56,000
- County Highway Mill Tax – 2020 projection is \$13,000; 2021 budget is \$15,000
- Cigarette Tax Apportionment – 2020 projection is \$1,000; 2021 budget is \$800
- Motor Vehicle Registration Fees – 2020 projection is \$5,000; 2021 budget is \$6,000

Interest - \$11,500

The estimate for Town funds to be invested during 2021. This is significantly lower than past years as the interest rates are trending well.

Other - \$21,500

Other revenues include projected private funding donations of \$21,500 to assist in the building of the stage at Columbine Valley Park. \$3,500 was collected in 2020 for this project as well.

Sources of Fund Decreases

Public Safety - \$767,580

Public safety costs include both Town police expense and the expense of operating its municipal court. The Town intends to employ six full time and four part-time police officers in 2021 to accommodate its coverage area, which includes Bow Mar. Costs include salaries and benefits, uniforms, training, vehicle expense (four owned vehicles) and supplies. Municipal court costs are projected to be higher than 2020 as the pandemic reduced court costs substantially for 2020. Since 2008 the Town has been subject to an annual charge from Arapahoe County for providing dispatch and other services. These services had been provided in the past at no cost to the Town. The annual charge was \$27,781 in 2018 and is projected to be \$31,949 in 2021. A grant was provided to the Town for 2020 to cover \$25,000 of these costs.

Sanitation - \$92,000

This will now show up in the Public Works section of the financials. The Town contracts with Republic Services for trash removal. A new contract executed in 2017 is for a three year term with a 3% annual increase beginning in 2018. This overall fee has increased in recent years as a result of new home construction in the Town.

Administration - \$1,022,287

Costs that are considered part of administration and their percentage to total administration costs are as follows:

	<u>2020</u>	<u>2021</u>
• Town office salaries and benefits	40.86%	28.55%
• Legal, accounting and audit	16.45%	12.47%
• Insurance	4.05%	3.02%
• Building inspection fees	17.51%	28.40%
• Town Hall maintenance and utilities	5.62%	6.60%
• Community Functions	5.45%	4.70%
• Other	15.51%	7.76%

Office salaries include four full-time and contract part-time help as needed. Included in benefits are the cost of health insurance and a pension plan.

Legal fees are very dependent upon activities occurring within the Town. Legal fees are estimated to be historically the same as previous years. 2020 saw lower legal fees due to the pandemic shut down of court. The primary need for legal services in 2021 will be preparation for and attendance at regular meetings of the Town Trustees. The accounting and audit fees should lower from 2020 due to the outside firm having a year of experience and being able to find efficiencies in the work.

Insurance costs for the building are estimated to be a little higher than 2020, but nothing significant. Health insurance costs also remained steady. Our insurance carrier is Travelers Insurance. Our Workman's Compensation insurance carrier is Pinnacol Assurance.

Building inspection fees are very dependent upon new construction within the Town. The budget for 2021 is higher than past years as new home construction is expected to get significantly greater than in the past. Other factors are assumed to remain steady within the Town.

Town Hall maintenance and utilities include normal occupancy costs associated with office space including, but not limited to, water, power, lighting, janitorial services, lawn maintenance, and cleaning supplies. The budget for 2021 includes exterior paint and stucco work.

Other costs include the issuance of periodic newsletters and/or flyers, a Town directory, publication of official notices, election expenses (generally in even years only), office supplies, and computer expenses.

Planning & Zoning - \$50,955

The costs included in this category are all associated with mapping, zoning and developing property within the Town. Incremental costs associated with requests from developers to review and approve new projects within the Town are generally recovered from the developers. A portion of these costs may be recovered if there is significant activity in planning the active developments within the Town.

Public Works - \$329,290

Town property maintenance costs include street and gutter maintenance and repair, snow removal, street lighting, road striping, park maintenance and maintenance and repairs associated with Town equipment. We have budgeted \$100,000 towards general street maintenance for 2021. The Town has also determined to continue to handle snow removal services internally, relying on our full-time public works manager and additional part-time help, as necessary. Salaries are higher than previous years as the full salary of the public works manager is included plus part time help. Some services, such as street cleaning and sealing are contracted from the City of Littleton or other third-party vendors.

Additional Funds Activity –

Capital Fund – Donations - \$21,500 and expenditures – \$160,000

This reserve fund was established in 2018 with a transfer of \$500,000 from the General Fund Reserve balance. Funds will be transferred in 2021 to continue funding the necessary capital projects expected by the Town. Expenditures for 2021 include a new plow truck, light pole replacement, Columbine Park stage, safety work on Town Hall, and body cameras. The Capital Reserve Fund will hold the majority of the funding needed to future projects the Town will need to face for improvements.

Conservation Trust Fund – Receipts - \$ 6,000 and expenditures - \$6,000

The Conservation Trust Fund receives annual proceeds from the state lottery profits. Columbine Valley is one of more than 400 cities, towns, counties and special recreation districts to receive a portion of these funds. Distribution is based upon population. The use of these funds is restricted to park and recreation spending and is currently dedicated to maintenance of the park surrounding the Town Hall. In 2021 we will continue to maintain the park area in front of the Town Hall.

Arapahoe County Open Space Shareback Fund – Receipts - \$41,783 and expenditures - \$10,000

This fund was established in 2005 to receive a portion of the .25% sales tax enacted in Arapahoe County in 2005 to provide funding for local open space projects. These funds are generally available for the purchase and maintenance of new open space lands within our municipality. As these funds have become significant, the Town Trustees are actively identifying and pursue projects which will be appropriate for these funds. In 2021, the Town intends to use these funds to help develop a master plan for the trail system.

Impact fees WPF – Receipts - \$609,600 and expenditures - \$-0-

This new fund is being established for 2019 to collect and hold impact fees assessed on all lots in the Wild Plum development at the rate of \$12,700 per lot. These funds will be held for future expenditures relating to items resulting from the 'impact' of this new development.

Transportation Fee – Receipts - \$120,000 and expenditures - \$-0-

This new fund is being established in 2021 to collect and hold fees charged to residents completing projects at their home. The fee will be a 1% fee imposed on projects that cost more than \$25,000 to complete. Homeowners obtaining building permits will be charged this fee as a way to fund future work needed on roads. These funds will be held for future expenditures relating to major road replacement work.

**TOWN OF COLUMBINE VALLEY
SUMMARY
2021 PROPOSED BUDGET
WITH 2019 ACTUAL AND 2020 ESTIMATED AMOUNTS
FOR THE YEARS ENDED AND ENDING DECEMBER 31,**

	2019 Actual	2020 Adopted	YTD Actual 10/31/2020	2020 Estimated	2021 Proposed
REVENUES PER CATEGORY					
General	\$ 1,931,130	\$ 1,944,632	\$ 2,091,889	\$ 2,138,451	\$ 2,895,994
Capital	-	25,000	3,500	3,500	21,500
Conservation trust fund	9,053	6,000	5,792	5,806	6,150
Arapahoe county open space	47,835	38,625	44,435	44,533	44,533
Impact fees	38,116	190,500	114,648	127,400	610,000
Transportation fees	-	-	-	-	120,000
Total revenues	2,026,134	2,204,757	2,260,264	2,319,690	3,698,177
EXPENDITURES PER CATEGORY					
General	1,679,962	1,937,665	1,303,362	1,728,828	2,170,122
Capital	152,527	55,000	28,060	28,063	160,000
Conservation trust fund	10,612	6,000	-	6,000	6,000
Arapahoe county open space	40,473	-	-	-	10,000
Total expenditures	1,883,574	1,998,665	1,331,422	1,762,891	2,346,122
NET CHANGE IN FUND BALANCE	142,560	206,092	928,842	556,799	1,352,055
BEGINNING FUND BALANCE	1,813,365		1,955,925	1,955,925	2,512,724
ENDING FUND BALANCE	\$ 1,955,925		\$ 2,884,767	\$ 2,512,724	\$ 3,864,779
ENDING FUND BALANCE BY CATEGORY					
General	\$ 1,020,255		1,808,782	\$ 929,878	\$ 1,155,750
Capital	519,431		494,871	994,868	1,356,368
Conservation trust fund	11,535		17,327	11,341	11,491
Arapahoe county open space	404,704		449,139	449,237	483,770
Impact fees	-		114,648	127,400	737,400
Transportation fees	-		-	-	120,000
ENDING FUND BALANCE BY CATEGORY	\$ 1,955,925		\$ 2,884,767	\$ 2,512,724	\$ 3,864,779

**TOWN OF COLUMBINE VALLEY
OPERATIONS - DETAILS
2021 PROPOSED BUDGET
WITH 2019 ACTUAL AND 2020 ESTIMATED AMOUNTS
FOR THE YEARS ENDED AND ENDING DECEMBER 31,**

	2019 Actual	2020 Adopted	YTD Actual 10/31/2020	2020 Estimated	2021 Proposed
REVENUES					
Taxes					
Cable television	\$ 36,312	\$ 36,000	\$ 30,794	\$ 36,000	\$ 36,000
Property taxes	370,179	358,405	356,305	358,405	435,891
Sales and use taxes	683,067	691,625	869,049	888,000	1,243,482
Specific ownership taxes	29,097	23,454	22,163	24,000	26,153
Utility franchise fees	51,306	50,000	38,587	45,000	50,000
Total taxes	1,169,961	1,159,484	1,316,898	1,351,405	1,791,526
Permits and fines					
Fines	49,129	75,000	32,807	37,500	50,000
Permits, fees and services	261,063	288,000	358,129	360,000	645,000
Total permits and fines	310,192	363,000	390,936	397,500	695,000
Intergovernmental					
Bow Mar IGA police	310,102	290,091	290,091	290,091	295,168
Bow Mar IGA admin	-	25,000	22,916	22,916	25,000
County highway tax revenue	12,067	13,407	12,469	13,000	15,000
Motor vehicle registration fees	4,712	6,000	4,798	5,000	6,000
State cigarette tax apportionment	653	800	962	1,000	800
State highway user's tax	56,500	56,000	33,040	37,500	56,000
Total intergovernmental	384,034	391,298	364,276	369,507	397,968
Interest	30,155	30,850	11,540	11,800	11,500
Other	36,788	-	8,239	8,239	-
TOTAL REVENUES	1,931,130	1,944,632	2,091,889	2,138,451	2,895,994
EXPENDITURES					
Administration					
Accounting and audit	34,568	61,795	59,997	72,000	67,500
Advertising/notices	353	500	133	150	500
Bank/credit card fees	3,049	5,100	2,935	5,100	5,100
Building inspection and plan review	110,408	129,600	125,170	129,600	290,250
Building maintenance and utilities	23,852	41,568	17,030	21,768	60,938
Community functions	30,141	41,000	9,777	20,500	48,000
Computer expense	24,798	21,300	8,397	15,975	14,500
County treasurer's collection fees	3,702	3,584	3,583	3,584	4,359
Emergency response and preparedness	-	-	215	20,000	3,000
Dues and publications	6,698	8,650	3,441	8,650	8,650
Education and training	1,078	10,000	709	2,000	12,000
Election	-	2,000	557	600	-
Health insurance	46,469	32,000	29,834	32,000	32,000
Insurance and bonds	20,835	30,000	14,809	30,000	30,900
Legal	40,339	60,000	23,139	35,000	60,000
Master plan/survey	-	-	-	-	-
Mayor/monthly breakfasts	-	1,900	306	500	1,900
Miscellaneous	25,477	2,289	1,450	1,717	2,300
Payroll taxes	21,129	26,000	3,949	22,000	22,600
Pension	9,847	14,485	13,794	14,485	11,300
Salaries	228,166	230,000	177,318	220,800	226,000
Special projects	-	12,000	-	-	14,000
Supplies, printing, postage	23,935	13,000	5,332	9,750	13,000
Telephone/communications	5,028	5,500	4,891	6,000	6,500
Emergency reserve	-	-	-	-	87,000
Total administration	659,872	752,271	506,766	672,179	1,022,297

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OPERATIONS - DETAILS
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WITH 2019 ACTUAL AND 2020 ESTIMATED AMOUNTS
FOR THE YEARS ENDED AND ENDING DECEMBER 31,**

	2019 Actual	2020 Adopted	YTD Actual 10/31/2020	2020 Estimated	2021 Proposed
Planning and engineering					
Town planning	59,081	56,545	22,373	43,634	36,000
Town engineer	13,174	13,455	14,175	15,000	13,455
Master plan/survey	13,000	-	-	-	-
Miscellaneous	-	1,500	-	750	1,500
Total planning and engineering	85,255	71,500	36,548	59,384	50,955
Public safety					
Operations					
Cruiser gas	21,929	30,000	6,140	21,300	12,000
Cruiser oil/maintenance	-	-	6,179	-	18,000
Cruiser insurance	6,250	7,000	4,688	7,000	7,000
Education/training	5,684	9,000	3,404	4,500	10,000
Equipment repair	2,685	-	-	-	5,000
Health insurance	58,622	52,000	44,393	52,000	52,000
Workers comp insurance	14,104	28,000	14,291	28,000	28,840
Payroll taxes	33,008	44,400	43,657	44,400	46,620
Salaries	406,051	444,000	372,057	444,000	466,200
Supplies/miscellaneous	23,929	24,520	7,160	22,020	13,600
Telephones/air cards	3,051	-	-	-	2,500
Uniforms	6,177	10,000	4,831	7,000	10,000
Total operations	581,490	648,920	506,800	630,220	671,760
Municipal court					
Judge	9,750	9,000	4,000	7,200	8,000
Legal	27,741	27,500	13,730	22,000	27,500
Administration	-	4,000	1,725	3,600	2,000
Supplies	857	2,000	755	1,000	2,000
Interpreter	2,200	-	-	-	2,000
Total municipal court	40,548	42,500	20,210	33,800	41,500
Contracts					
Arapahoe county dispatch fee	29,256	30,573	15,286	30,573	31,949
Tri-tech software	-	-	-	-	1,189
Human society	-	500	-	500	500
Juvenile assessment	-	841	841	841	782
Netmotion	-	450	-	450	500
CACP	-	150	-	150	150
CISC	-	-	-	-	1,000
WhenIWork	-	400	-	400	450
Total contracts	29,256	32,914	16,127	32,914	36,520
Computer/IT					
Merakie	-	1,400	-	1,400	-
Offsite server backup	-	1,800	1,800	1,800	1,800
Office 365 accounts	-	1,400	600	1,400	2,500
Scheduled computer replacement	-	3,500	687	3,500	3,500
Govpilot	-	10,000	10,000	10,000	10,000
Total computer/IT	-	18,100	13,087	18,100	17,800
Total public safety	651,294	742,434	556,224	715,034	767,580
Public works					
Ground maintenance	9,881	7,300	5,251	7,300	7,300
Health insurance	-	-	4,294	4,500	4,000
Homeowner association subsidy	10,000	5,000	5,000	5,000	-
Other drainage/water	9,420	5,000	209	2,500	5,000
Payroll taxes	-	-	-	-	6,410
Professional fees-mosquito control	-	7,500	7,929	7,929	7,500
Salary	32,500	69,500	55,738	69,500	75,000
Sanitation/trash/recycle service	86,771	86,520	84,760	101,712	92,000
Signs maintenance	(1,363)	1,020	441	1,020	1,040

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	2019 Actual	2020 Adopted	YTD Actual 10/31/2020	2020 Estimated	2021 Proposed
Snow removal	2,352	2,100	2,206	4,000	4,000
Storm water permit process/NPDES	4,965	7,500	2,253	7,500	7,500
Streets and gutters maintenance	109,476	160,000	24,094	56,000	60,000
Streets and gutters contingency	-	-	-	-	40,000
Street cleaning	-	-	-	-	-
Street lighting	12,735	15,000	10,602	11,250	15,000
Striping	-	1,020	-	1,020	1,040
Vehicle maintenance	6,804	4,000	1,047	3,000	3,500
Total public works	283,541	371,460	203,824	282,231	329,290
TOTAL EXPENDITURES	1,679,962	1,937,665	1,303,362	1,728,828	2,170,122
EXCESS OF REVENUES OVER EXPENDITURES	251,168	6,967	788,527	409,623	725,872
OTHER FINANCING SOURCES (USES)					
Transfer to capital-grant	(25,000)	-	-	-	-
Transfer to capital	(157,216)	(18,967)	-	(500,000)	(500,000)
Transfer from impact fees	38,116	-	-	-	-
Total other financing sources (uses)	(144,100)	(18,967)	-	(500,000)	(500,000)
NET CHANGE IN FUND BALANCE	107,068	(12,000)	788,527	(90,377)	225,872
BEGINNING FUND BALANCE	913,187		1,020,255	1,020,255	929,878
ENDING FUND BALANCE	\$ 1,020,255		\$ 1,808,782	\$ 929,878	\$ 1,155,750

**TOWN OF COLUMBINE VALLEY
CAPITAL
2021 PROPOSED BUDGET
WITH 2019 ACTUAL AND 2020 ESTIMATED AMOUNTS
FOR THE YEARS ENDED AND ENDING DECEMBER 31,**

	2019 Actual	2020 Adopted	YTD Actual 10/31/2020	2020 Estimated	2021 Proposed
REVENUES					
Donations (Brick sales)	\$ -	\$ 25,000	\$ 3,500	\$ 3,500	\$ 21,500
Total revenues	<u>-</u>	<u>25,000</u>	<u>3,500</u>	<u>3,500</u>	<u>21,500</u>
EXPENDITURES					
Public safety					
Town Hall Security	-	-	-	-	12,000
Body Cameras	-	-	-	-	10,000
APX radio upgrade	52,418	-	-	-	-
Police vehicle laptops	-	20,000	16,881	16,881	-
Vehicle	87,309	-	-	-	45,000
Administration					
Server	6,772	-	-	-	-
Columbine park stage	-	25,000	1,197	1,200	25,000
Public works					
Lightpole replacement	-	10,000	9,982	9,982	12,000
Truck - Snow Removal	-	-	-	-	56,000
Tahoe replacement/expedition snow plow	6,028	-	-	-	-
Total expenditures	<u>152,527</u>	<u>55,000</u>	<u>28,060</u>	<u>28,063</u>	<u>160,000</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(152,527)</u>	<u>(30,000)</u>	<u>(24,560)</u>	<u>(24,563)</u>	<u>(138,500)</u>
OTHER FINANCING SOURCES (USES)					
Loss on sale of 2014 Ford Interceptor	(5,606)	-	-	-	-
Loss on disposed assets	(2,178)	-	-	-	-
Transfer from general-grant	25,000	-	-	-	-
Transfer from general	165,000	18,967	-	500,000	500,000
Total other financing sources (uses)	<u>182,216</u>	<u>18,967</u>	<u>-</u>	<u>500,000</u>	<u>500,000</u>
NET CHANGE IN FUND BALANCE	29,689	<u>\$ (11,033)</u>	\$ (24,560)	475,437	361,500
BEGINNING FUND BALANCE	<u>489,742</u>		<u>519,431</u>	<u>519,431</u>	<u>994,868</u>
ENDING FUND BALANCE	<u>\$ 519,431</u>		<u>\$ 494,871</u>	<u>\$ 994,868</u>	<u>\$ 1,356,368</u>

**TOWN OF COLUMBINE VALLEY
CONSERVATION TRUST FUND
2021 PROPOSED BUDGET
WITH 2019 ACTUAL AND 2020 ESTIMATED AMOUNTS
FOR THE YEARS ENDED AND ENDING DECEMBER 31,**

	2019 Actual	2020 Adopted	YTD Actual 10/31/2020	2020 Estimated	2021 Proposed
REVENUES					
Conservation trust fund entitlement	\$ 8,443	\$ 6,000	\$ 5,656	\$ 5,656	\$ 6,000
CTF interest	610	-	136	150	150
Total revenues	<u>9,053</u>	<u>6,000</u>	<u>5,792</u>	<u>5,806</u>	<u>6,150</u>
EXPENDITURES					
Conservation trust fund expenditures	10,612	6,000	-	6,000	6,000
Total expenditures	<u>10,612</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>
NET CHANGE IN FUND BALANCE	(1,559)	<u>\$ -</u>	\$ 5,792	(194)	150
BEGINNING FUND BALANCE	<u>13,094</u>		<u>11,535</u>	<u>11,535</u>	<u>11,341</u>
ENDING FUND BALANCE	<u>\$ 11,535</u>		<u>\$ 17,327</u>	<u>\$ 11,341</u>	<u>\$ 11,491</u>

**TOWN OF COLUMBINE VALLEY
ARAPAHOE COUNTY OPEN SPACE
2021 PROPOSED BUDGET
WITH 2019 ACTUAL AND 2020 ESTIMATED AMOUNTS
FOR THE YEARS ENDED AND ENDING DECEMBER 31,**

	2019 Actual	2020 Adopted	YTD Actual 10/31/2020	2020 Estimated	2021 Proposed
REVENUES					
Arapahoe county open space revenues	\$ 38,733	\$ 38,625	\$ 41,783	\$ 41,783	\$ 41,783
ACOP interest	9,102	-	2,652	2,750	2,750
Total revenues	<u>47,835</u>	<u>38,625</u>	<u>44,435</u>	<u>44,533</u>	<u>44,533</u>
EXPENDITURES					
Trails Master Plan	-	-	-	-	10,000
Arapahoe county open space expenditures	20,000	-	-	-	-
Master plan	20,473	-	-	-	-
Total expenditures	<u>40,473</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
NET CHANGE IN FUND BALANCE	7,362	<u>\$ 38,625</u>	\$ 44,435	44,533	34,533
BEGINNING FUND BALANCE	<u>397,342</u>		<u>404,704</u>	<u>404,704</u>	<u>449,237</u>
ENDING FUND BALANCE	<u>\$ 404,704</u>		<u>\$ 449,139</u>	<u>\$ 449,237</u>	<u>\$ 483,770</u>

**TOWN OF COLUMBINE VALLEY
IMPACT FEES
2021 PROPOSED BUDGET
WITH 2019 ACTUAL AND 2020 ESTIMATED AMOUNTS
FOR THE YEARS ENDED AND ENDING DECEMBER 31,**

	2019 Actual	2020 Adopted	YTD Actual 10/31/2020	2020 Estimated	2021 Proposed
REVENUES					
Impact fees	\$ 38,100	\$ 190,500	\$ 114,300	\$ 127,000	\$ 609,600
Impact fees interest	16	-	348	400	400
Total revenues	<u>38,116</u>	<u>190,500</u>	<u>114,648</u>	<u>127,400</u>	<u>610,000</u>
EXPENDITURES					
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>38,116</u>	<u>190,500</u>	<u>114,648</u>	<u>127,400</u>	<u>610,000</u>
OTHER FINANCING USES					
Transfer to general	(38,116)	-	-	-	-
Total other financing uses	<u>(38,116)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	<u>\$ 190,500</u>	114,648	127,400	610,000
BEGINNING FUND BALANCE	<u>-</u>		<u>-</u>	<u>-</u>	<u>127,400</u>
ENDING FUND BALANCE	<u>\$ -</u>		<u>\$ 114,648</u>	<u>\$ 127,400</u>	<u>\$ 737,400</u>

**TOWN OF COLUMBINE VALLEY
TRANSPORTATION FEES
2021 PROPOSED BUDGET
WITH 2019 ACTUAL AND 2020 ESTIMATED AMOUNTS
FOR THE YEARS ENDED AND ENDING DECEMBER 31,**

	<u>2019 Actual</u>	<u>2020 Adopted</u>	<u>YTD Actual 10/31/2020</u>	<u>2020 Estimated</u>	<u>2021 Proposed</u>
REVENUES					
Transportation fees	\$ -	\$ -	\$ -	\$ -	\$ 120,000
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,000</u>
EXPENDITURES					
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	<u>\$ -</u>	-	-	120,000
BEGINNING FUND BALANCE	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 120,000</u>

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2020 TO
HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF COLUMBINE
VALLEY, COLORADO FOR THE 2021 BUDGET YEAR.

WHEREAS, The Town of Columbine Valley requires a resolution levying general property taxes for the year 2020 to help defray the cost of government for the Town of Columbine Valley, Colorado for the 2021 budget year; and

WHEREAS, The Town of Columbine Valley has adopted an annual budget in accordance with local budget law on December 8, 2020; and

WHEREAS, The amount of money necessary to balance the budget for general operating expenses is \$ 435,891; and

WHEREAS, The 2020 valuation for assessment for the Town of Columbine Valley, Colorado is \$ 54,835,909.

NOW THEREFORE, be it resolved by the Board of Trustees of the Town of Columbine Valley, Colorado:

Section I. That, for the purpose of meeting all general operating expenses of the Town of Columbine Valley, Colorado, during the 2021 Budget year, there is hereby levied a tax of 7.949 mills upon each dollar of the total valuation assessment of all taxable property within the Town for the year 2020.

Section II. That the Town Clerk is hereby authorized and directed to immediately certify to the County Commissioners of Arapahoe County, Colorado, the mill levy as above determined and set.

Section III. Should any one or more sections or provisions of this Resolution be judicially determined invalid or unenforceable, such judgment shall not affect, impair, or invalidate the remaining provisions of this Resolution, the intention being that the various sections and provisions are severable.

Section IV. Any and all Resolutions or parts thereof in conflict or inconsistent herewith are, to the extent of such conflict or inconsistency, hereby repealed; provided however, that the repeal of any such Resolution or part thereof shall not revive any other section or part of any Resolution heretofore repealed or superseded.

PASSED, ADOPTED AND APPROVED by a vote of _____ for and _____ against this 8th day of December, 2020.

JD McCrumb, Clerk

Roy Palmer, Mayor

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of ARAPAHOE COUNTY, Colorado.On behalf of the TOWN OF COLUMBINE VALLEY,(taxing entity)^Athe BOARD OF TRUSTEES(governing body)^Bof the TOWN OF COLUMBINE VALLEY(local government)^C

Hereby officially certifies the following mills
to be levied against the taxing entity's GROSS \$ 54,835,909
assessed valuation of:

(GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

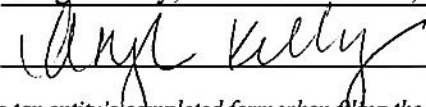
Note: If the assessor certified a NET assessed valuation
(AV) different than the GROSS AV due to a Tax
Increment Financing (TIF) Area^F the tax levies must be \$
calculated using the NET AV. The taxing entity's total
property tax revenue will be derived from the mill levy
multiplied against the NET assessed valuation of:

(NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
USE VALUE FROM FINAL CERTIFICATIN OF VALUATION PROVIDED
BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/10/20 for budget/fiscal year 2021.
(not later than Dec. 15) (dd/mm/yyyy) (yyyy)

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

1. General Operating Expenses ^H	<u>7.924</u> mills	\$ <u>434,520</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	<u>7.924</u> mills	\$ <u>434,520</u>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	<u>0.025</u> mills	\$ <u>1,371</u>
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>7.949</u> mills	\$ <u>435,891</u>

Contact person: (print) Angie Kelly, CRS of Colorado, LLC Daytime phone: 303-381-4960
Signed:  Title: District Manager

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.

CERTIFICATION OF TAX LEVIES, continued

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).

TOWN OF COLUMBINE VALLEY

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**BONDS^J:**

1. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____
2. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____

CONTRACTS^K:

3. Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____
4. Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____

Use multiple copies of this page as necessary to report all bond and contractual obligations.

Notes:

^A **Taxing Entity**—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a *taxing entity* is also a geographic area formerly located within a *taxing entity's* boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government ^C.

^B **Governing Body**—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity's* mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

^C **Local Government** - For purposes of this line on Page 1 of the DLG 70, the *local government* is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The *local government* is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the *local government* and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the *local government* when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the *local government* if it created a subdistrict, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the *local government* when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

^D **GROSS Assessed Value** - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a "tax increment financing" entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity's* total mills upon the *taxing entity's* Gross Assessed Value found on Line 2 of Form DLG 57.

^E **Certification of Valuation by County Assessor, Form DLG 57** - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25th each year and may amend it, one time, prior to December 10th. Each entity must use the **FINAL** valuation provided by assessor when certifying a tax levy.

^F **TIF Area**—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use "tax increment financing" to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity's* mill levy applied against the *taxing entity's* gross assessed value after subtracting the *taxing entity's* revenues derived from its mill levy applied against the net assessed value.

^G **NET Assessed Value**—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57. **Please Note:** A downtown development authority (DDA) may be both a *taxing entity* and have also created its own *TIF area* and/or have a URA *TIF Area* within the DDA's boundaries. As a result DDAs may both receive operating revenue from their levy applied to their certified *NET assessed value* and also receive TIF revenue generated by any *tax entity* levies overlapping the DDA's *TIF Area*, including the DDA's own operating levy.

^H **General Operating Expenses (DLG 70 Page 1 Line 1)**—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for

purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

^I Temporary Tax Credit for Operations (DLG 70 Page 1 Line 2)—The Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction of 39-1-111.5, C.R.S. may be applied to the *taxing entity's* levy for general operations to effect refunds. Temporary Tax Credits (TTCs) are not applicable to other types of levies (non-general operations) certified on this form because these levies are adjusted from year to year as specified by the provisions of any contract or schedule of payments established for the payment of any obligation incurred by the *taxing entity* per 29-1-301(1.7), C.R.S., or they are certified as authorized at election per 29-1-302(2)(b), C.R.S.

^J General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and subdistricts must complete Page 2 of the DLG 70.

^K Contractual Obligation (DLG 70 Page 1 Line 4)—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

^L Capital Expenditures (DLG 70 Page 1 Line 5)—These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts through approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if approved at election. Only levies approved by these methods should be entered on Line 5.

^M Refunds/Abatements (DLG 70 Page 1 Line 6)—The county assessor reports on the Certification of Valuation (DLG 57 Line 11) the amount of revenue from property tax that the *local government* did not receive in the prior year because taxpayers were given refunds for taxes they had paid or they were given abatements for taxes originally charged to them due to errors made in their property valuation. The local government was due the tax revenue and would have collected it through an adjusted mill levy if the valuation errors had not occurred. Since the government was due the revenue, it may levy, in the subsequent year, a mill to collect the refund/abatement revenue. An abatement/refund mill levy may generate revenues up to, but not exceeding, the refund/abatement amount from Form DLG 57 Line 11.

1. Please Note: Pursuant to Article X, Section 3 of the Colorado Constitution, if the *taxing entity* is in more than one county, as with all levies, the abatement levy must be uniform throughout the entity's boundaries and certified the same to each county. To calculate the abatement/refund levy for a *taxing entity* that is located in more than one county, first total the abatement/refund amounts reported by each county assessor, then divide by the *taxing entity's* total net assessed value, then multiply by 1,000 and round down to the nearest three decimals to prevent levying for more revenue than was abated/refunded. This results in an abatement/refund mill levy that will be uniformly certified to all of the counties in which the *taxing entity* is located even though the abatement/refund did not occur in all the counties.

^N Other (DLG 70 Page 1 Line 7)—Report other levies and revenue not subject to 29-1-301 C.R.S. that were not reported above. For example: a levy for the purposes of television relay or translator facilities as specified in sections 29-7-101, 29-7-102, and 29-7-105 and 32-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.