

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

December 14, 2021

6:15PM

A G E N D A

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. NEW BUSINESS
 - a. Resolution #4, 2021 – Town Budget for 2022 Mr. McCrumb
 - b. Resolution #5, 2021 – Levying Property Taxes Mr. McCrumb

4. ADJOURNMENT

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 2022, AND ENDING ON THE 31ST DAY OF DECEMBER 2022

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 16, 2021, 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 16, 2021, 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 16, 2021, approved and adopted the Town of Columbine Valley, Colorado 2022 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	\$ 2,232,258
General Reserves	152,500
Arapahoe County Open Space Expenditures	6,000
Conservation Trust Fund Expenditures	<u>30,000</u>
Total	<u>\$2,420,758</u>

Reference is hereby made to the Columbine Valley, Colorado 2022 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	\$ 2,964,592
Property Tax Mill Levy	615,419
Transfers from Reserves	<u>0</u>
Total	<u>\$ 3,580,001</u>

Reference is hereby made to the Columbine Valley, Colorado 2022 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 2022, 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 2022 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 14TH day of December, 2021.

JD McCrumb, Clerk

Roy Palmer, Mayor

Published: December _____, 2021 in the Littleton Independent Newspaper

Town of Columbine Valley 2022 Budget Narrative Portion

December 1, 2021

The 2022 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)
- Public Works – Trash removal & 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 -\$615,419

The assessed value for the Town for tax year 202 (collection year 2022) is \$65,358,880. Against the mills the Town will certify, of 9.416 (including abatements) this would equal revenues of \$615,419. The full 9.313 mills plus a mill levy of 0.077 for abatements totaling \$5,032.

Specific Ownership Tax - \$43,084

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 2022 reflects an increase from the 2021 budget.

Sales & Use Tax - \$1,385,000

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 2022 Budget provides for the construction of twenty-three (23) 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 - \$530,000

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 twenty-three (23) new homes. This is a significant increase from 2020 but the home builders have provided estimated homes to be built to the Town.

Fines - \$100,000

Tickets and fines issued by the Town police are a function of the level of police staff maintained during the year. We anticipate that 2022 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 \$295,168 and will pay \$300,259 in 2022. The payments for 2021 and 2022 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 2021.

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 was \$25,000 per year. The fee for 2022 is \$20,000.

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 – 2021 projection is \$49,883; 2022 budget is \$40,000
- County Highway Mill Tax – 2021 projection is \$20,184; 2022 budget is \$15,000
- Cigarette Tax Apportionment – 2021 projection is \$1,674; 2022 budget is \$1,000
- Motor Vehicle Registration Fees – 2021 projection is \$6,000; 2022 budget is \$6,000

Interest - \$1,000

The estimate for Town funds to be invested during 2022. This is significantly lower than past years as the interest rates are trending low.

Other - \$0

Other revenues are not budgeted in 2022.

Sources of Fund Decreases

Public Safety - \$867,980

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 2022 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 2021. 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 \$31,949 in 2021 and is budgeted at \$33,709 in 2022. The Town is anticipating receiving a grant to cover these costs, as in past years.

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 was executed in 2020 is for a three year term with a 3% annual increase beginning in 2021. This overall fee has increased in recent years as a result of new home construction in the Town.

Administration - \$953,613

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

	<u>2020</u>	<u>2021</u>	<u>2022</u>
• Town office salaries and benefits	43.04%	28.55%	33.9%
• Legal, accounting and audit	15.92%	12.47%	11.4%
• Insurance	4.46%	3.02%	3.57%
• Building inspection fees	19.28%	28.39%	25.01%
• Town Hall maintenance and utilities	4.13%	6.60%	2.3%
• Community Functions	3.05%	4.70%	5.77%
• Other	10.12%	16.27%	18.05%

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. 2021 saw lower legal fees due to the pandemic shut down of court. The primary need for legal services in 2022 will be preparation for and attendance at regular meetings of the Town Trustees. The accounting and audit fees should lower from 2021 due to the outside firm having a couple years of experience and being able to find efficiencies in the work.

Insurance costs for the building are estimated to be a little higher than 2022, 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 2022 is lower than the 2021 budget, but still anticipates the construction of 23 new homes. 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.

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 & Engineering - \$53,500

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 - \$361,849

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. 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 – \$152,500

This reserve fund was established in 2018 with a transfer of \$500,000 from the General Fund Reserve balance. Funds will be transferred in 2022 to continue funding the necessary capital projects expected by the Town. Expenditures for 2022 include a new plow truck and light pole replacement. 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 - \$ 8,700 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 2022 we will continue to maintain the park area in front of the Town Hall.

Arapahoe County Open Space Shareback Fund – Receipts - \$46,298 and expenditures - \$30,000

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 2022, the Town intends to use these funds on the Nevada Ditch.

Impact fees WPF – Receipts - \$292,245 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 - \$90,000 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
2022 PROPOSED BUDGET
WITH 2020 ACTUAL AND 2021 ESTIMATED AMOUNTS**

	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>YTD Actual 10/31/2021</u>	<u>2021 Estimated</u>	<u>2022 Proposed</u>
REVENUES PER CATEGORY					
General	\$ 2,827,907	\$ 2,895,994	\$ 3,467,415	\$ 3,934,072	\$ 3,142,821
Capital	7,500	21,500	2,719	2,719	-
Conservation trust fund	7,723	6,150	6,719	8,742	8,707
Arapahoe county open space	44,502	44,533	44,071	44,102	46,298
Impact fees	228,978	610,000	482,721	609,745	292,245
Transportation fees	-	120,000	96,472	115,766	90,000
Total revenues	<u>3,116,610</u>	<u>3,698,177</u>	<u>4,100,117</u>	<u>4,715,146</u>	<u>3,580,071</u>
EXPENDITURES PER CATEGORY					
General	1,660,467	2,170,122	1,474,191	2,193,664	2,236,941
Capital	37,232	160,000	73,948	118,429	152,500
Conservation trust fund	5,259	6,000	-	6,000	6,000
Arapahoe county open space	-	10,000	(3,549)	10,000	30,000
Total expenditures	<u>1,702,958</u>	<u>2,346,122</u>	<u>1,544,590</u>	<u>2,328,093</u>	<u>2,425,441</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES					
	<u>1,413,652</u>	<u>1,352,055</u>	<u>2,555,527</u>	<u>2,387,054</u>	<u>1,154,630</u>
OTHER FINANCING SOURCES					
Sale of capital assets	701	-	9,000	9,000	-
Total other financing sources	<u>701</u>	<u>-</u>	<u>9,000</u>	<u>9,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	1,414,353	<u>\$ 1,352,055</u>	2,564,527	2,396,054	1,154,630
BEGINNING FUND BALANCE	<u>1,955,925</u>		<u>3,370,278</u>	<u>3,370,278</u>	<u>5,766,332</u>
ENDING FUND BALANCE	<u>\$ 3,370,278</u>		<u>\$ 5,934,805</u>	<u>\$ 5,766,332</u>	<u>\$ 6,920,961</u>
ENDING FUND BALANCE BY CATEGORY					
General	\$ 2,130,611		3,123,835	\$ 2,871,019	\$ 1,076,899
Capital	509,367		1,447,138	1,402,657	3,959,677
Conservation trust fund	14,001		20,720	16,743	19,450
Arapahoe county open space	449,205		496,825	483,307	499,605
Impact fees	267,094		749,815	876,839	1,159,564
Transportation fees	-		96,472	115,766	205,766
ENDING FUND BALANCE BY CATEGORY	<u>\$ 3,370,278</u>		<u>\$ 5,934,805</u>	<u>\$ 5,766,332</u>	<u>\$ 6,920,961</u>

**TOWN OF COLUMBINE VALLEY
OPERATIONS - DETAILS
2022 PROPOSED BUDGET
WITH 2020 ACTUAL AND 2021 ESTIMATED AMOUNTS**

	2020 Actual	2021 Adopted	YTD Actual 10/31/2021	2021 Estimated	2022 Proposed
REVENUES					
Taxes					
Cable television	\$ 38,334	\$ 36,000	\$ 30,861	\$ 36,000	\$ 36,000
Property taxes	356,356	435,891	431,219	435,891	615,479
Sales and use taxes	1,206,525	1,243,482	1,463,979	1,756,775	1,385,000
Specific ownership taxes	25,398	26,153	25,131	26,153	43,084
Utility franchise fees	51,600	50,000	48,748	50,000	50,000
Total taxes	1,678,213	1,791,526	1,999,938	2,304,819	2,129,562
Permits and fines					
Fines	37,267	50,000	92,394	110,873	100,000
Permits, fees and services	514,070	645,000	650,603	780,724	530,000
Violations	40,900	-	151,900	151,900	-
Total permits and fines	592,237	695,000	894,897	1,043,497	630,000
Intergovernmental					
Bow Mar IGA police	290,091	295,168	295,095	295,095	300,259
Bow Mar IGA admin	22,916	25,000	20,000	20,000	20,000
County highway tax revenue	13,125	15,000	16,820	20,184	15,000
Motor vehicle registration fees	5,741	6,000	4,970	6,000	6,000
State cigarette tax apportionment	1,347	800	1,395	1,674	1,000
State highway user's tax	40,935	56,000	41,569	49,883	40,000
Total intergovernmental	374,155	397,968	379,849	392,836	382,259
Interest	10,892	11,500	946	1,135	1,000
Other	9,981	-	3,398	3,398	-
Grants	25,000	-	188,387	188,387	-
Covid 19 Cares Act	137,429	-	-	-	-
TOTAL REVENUES	2,827,907	2,895,994	3,467,415	3,934,072	3,142,821
EXPENDITURES					
Administration					
Accounting and audit	69,082	67,500	51,043	67,500	63,500
Advertising/notices	179	500	161	500	500
Bank/credit card fees	3,538	5,100	4,994	5,100	5,100
Building inspection and plan review	178,358	290,250	202,960	290,250	238,500
Building maintenance and utilities	15,592	60,938	61,866	63,360	22,011
Community functions	20,640	48,000	29,429	49,914	55,000
Computer expense	9,710	14,500	6,686	14,500	14,500
County treasurer's collection fees	3,583	4,359	4,314	4,359	6,155
Emergency response and preparedness	15,265	3,000	2,076	3,000	3,000
Dues and publications	4,850	8,650	7,476	8,843	8,850
Education and training	1,490	12,000	334	1,000	12,000
Election	642	-	-	-	4,000
Health insurance	34,074	32,000	37,185	44,622	47,000
Insurance and bonds	14,809	30,900	22,900	30,900	34,047
Legal	28,749	60,000	17,776	60,000	45,000
Mayor/monthly breakfasts	379	1,900	-	1,900	2,000
Miscellaneous	1,855	2,300	530	2,300	2,300
Payroll taxes	7,202	22,600	8,137	11,300	12,575
Pension	13,914	11,300	8,664	11,300	12,575
Salaries	212,751	226,000	172,122	226,000	251,500
Special projects	-	14,000	-	14,000	-
Supplies, printing, postage	10,476	13,000	8,022	13,000	13,000
Telephone/communications	5,302	6,500	5,667	6,500	6,500

**TOWN OF COLUMBINE VALLEY
OPERATIONS - DETAILS
2022 PROPOSED BUDGET
WITH 2020 ACTUAL AND 2021 ESTIMATED AMOUNTS**

	2020 Actual	2021 Adopted	YTD Actual 10/31/2021	2021 Estimated	2022 Proposed
Emergency reserve	-	87,000	-	87,000	94,000
Total administration	652,440	1,022,297	652,342	1,017,148	953,613
Planning and engineering					
Town planning	29,618	36,000	19,339	23,205	36,000
Town engineer	15,800	13,455	12,537	18,330	16,000
Miscellaneous	-	1,500	-	1,500	1,500
Total planning and engineering	45,418	50,955	31,876	43,035	53,500
Public safety					
Operations					
Cruiser gas	7,836	12,000	14,147	16,976	22,100
Cruiser oil/maintenance	10,327	18,000	3,965	18,000	18,000
Cruiser insurance	4,688	7,000	7,662	7,662	8,487
Education/training	3,649	10,000	1,687	10,000	11,750
Equipment repair	3,148	5,000	-	-	5,875
Health insurance	54,078	52,000	56,154	67,385	70,900
Workers comp insurance	14,291	28,840	24,577	28,840	29,705
Payroll taxes	54,124	46,620	14,790	17,748	24,730
Pension	-	-	34,554	41,465	49,459
Salaries	447,367	466,200	372,681	466,200	494,590
Supplies/miscellaneous	5,928	13,600	10,251	22,289	15,980
Telephones/air cards	2,188	2,500	-	-	2,938
Uniforms	6,594	10,000	3,361	10,000	11,750
Total operations	614,218	671,760	543,829	706,565	766,264
Municipal court					
Judge	4,500	8,000	5,000	8,000	8,000
Legal	18,210	27,500	23,718	27,500	27,500
Administration	618	4,000	2,431	4,000	2,000
Supplies	831	2,000	1,912	2,000	2,000
Interpreter	1,400	-	-	-	2,000
Total municipal court	25,559	41,500	33,061	41,500	41,500
Contracts					
Arapahoe county dispatch fee	30,573	31,949	31,949	31,949	33,709
Tri-tech software	1,154	1,189	-	-	1,225
Human society	-	500	-	500	500
Juvenile assessment	1,418	782	782	782	782
Netmotion	-	500	-	500	500
CACP	188	150	-	150	250
CISC	-	1,000	-	1,000	1,000
WhenIWork	399	450	-	450	450
Total contracts	33,732	36,520	32,731	35,331	38,416
Computer/IT					
Merakie	-	-	-	-	-
Offsite server backup	1,800	1,800	1,800	1,800	1,800
Office 365 accounts	2,426	2,500	1,056	2,500	2,500
Scheduled computer replacement	9,729	3,500	956	3,500	3,500
Govpilot	10,000	10,000	10,000	10,000	14,000
Total computer/IT	23,955	17,800	13,812	17,800	21,800
Total public safety	697,464	767,580	623,433	801,196	867,980
Public works					
Ground maintenance	4,632	7,300	5,650	7,300	8,578
Health insurance	6,638	4,000	6,290	7,548	7,934
Homeowner association subsidy	5,000	-	-	-	-
Maintenance water - Hunter Run	1,839	-	-	-	-

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WITH 2020 ACTUAL AND 2021 ESTIMATED AMOUNTS**

	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>YTD Actual 10/31/2021</u>	<u>2021 Estimated</u>	<u>2022 Proposed</u>
Other drainage/water	(12)	5,000	31	5,000	5,000
Payroll taxes	1,679	6,410	2,176	2,611	4,193
Pension	-	-	2,705	3,246	4,193
Professional fees-mosquito control	6,515	7,500	6,645	7,500	7,500
Salary	66,078	75,000	52,710	75,000	83,850
Sanitation/trash/recycle service	90,528	92,000	77,673	92,000	92,000
Signs maintenance	676	1,040	405	1,040	1,061
Snow removal	2,676	4,000	1,038	4,000	5,500
Storm water permit process/NPDES	2,984	7,500	1,271	7,500	7,500
Street lighting	20,444	15,000	8,728	15,000	15,000
Streets and gutters maintenance	53,519	60,000	761	60,000	75,000
Streets and gutters contingency	-	40,000	-	40,000	40,000
Striping	105	1,040	139	1,040	1,040
Vehicle maintenance	1,844	3,500	318	3,500	3,500
Total public works	<u>265,145</u>	<u>329,290</u>	<u>166,540</u>	<u>332,285</u>	<u>361,849</u>
TOTAL EXPENDITURES	<u>1,660,467</u>	<u>2,170,122</u>	<u>1,474,191</u>	<u>2,193,664</u>	<u>2,236,941</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>1,167,440</u>	<u>725,872</u>	<u>1,993,224</u>	<u>1,740,408</u>	<u>905,880</u>
OTHER FINANCING USES					
Transfer to capital	(18,967)	(500,000)	(1,000,000)	(1,000,000)	(2,700,000)
Total other financing uses	<u>(18,967)</u>	<u>(500,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(2,700,000)</u>
NET CHANGE IN FUND BALANCE	1,148,473	<u>\$ 225,872</u>	993,224	740,408	(1,794,120)
BEGINNING FUND BALANCE	<u>982,138</u>		<u>2,130,611</u>	<u>2,130,611</u>	<u>2,871,019</u>
ENDING FUND BALANCE	<u>\$ 2,130,611</u>		<u>\$ 3,123,835</u>	<u>\$ 2,871,019</u>	<u>\$ 1,076,899</u>

**TOWN OF COLUMBINE VALLEY
CAPITAL
2022 PROPOSED BUDGET
WITH 2020 ACTUAL AND 2021 ESTIMATED AMOUNTS**

	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>YTD Actual 10/31/2021</u>	<u>2021 Estimated</u>	<u>2022 Proposed</u>
REVENUES					
Donations (Brick sales)	\$ 7,500	\$ 21,500	\$ 2,719	\$ 2,719	\$ -
Total revenues	<u>7,500</u>	<u>21,500</u>	<u>2,719</u>	<u>2,719</u>	<u>-</u>
EXPENDITURES					
Public safety					
Town Hall Security	-	12,000		12,000	-
Body Cameras	-	10,000	6,400	10,000	-
Police vehicle laptops	16,881	-	-	16,881	-
Flock camera system	-	-	-	-	17,500
Vehicle	-	45,000	47,055	47,055	55,000
Administration					
Columbine park stage	1,197	25,000	7,943	7,943	-
Public works					
Furnace and air conditioner	-	-	12,550	12,550	-
Lightpole replacement	19,154	12,000	-	12,000	12,000
Truck - Snow Removal	-	56,000	-	-	68,000
Total expenditures	<u>37,232</u>	<u>160,000</u>	<u>73,948</u>	<u>118,429</u>	<u>152,500</u>
EXCESS OF EXPENDITURES OVER (UNDER) REVENUES	<u>(29,732)</u>	<u>(138,500)</u>	<u>(71,229)</u>	<u>(115,710)</u>	<u>(152,500)</u>
OTHER FINANCING SOURCES					
Gain on sale of 1999 Tahoe	701	-	-	-	-
Sale of police cruiser	-	-	9,000	9,000	-
Transfer from general	18,967	500,000	1,000,000	1,000,000	2,700,000
Transfer from impact fee	-	-	-	-	9,520
Total other financing sources	<u>19,668</u>	<u>500,000</u>	<u>1,009,000</u>	<u>1,009,000</u>	<u>2,709,520</u>
NET CHANGE IN FUND BALANCE	<u>(10,064)</u>	<u>\$ 361,500</u>	<u>\$ 937,771</u>	<u>893,290</u>	<u>2,557,020</u>
BEGINNING FUND BALANCE	<u>519,431</u>		<u>509,367</u>	<u>509,367</u>	<u>1,402,657</u>
ENDING FUND BALANCE	<u>\$ 509,367</u>		<u>\$ 1,447,138</u>	<u>\$ 1,402,657</u>	<u>\$ 3,959,677</u>

**TOWN OF COLUMBINE VALLEY
 CONSERVATION TRUST FUND
 2022 PROPOSED BUDGET
 WITH 2020 ACTUAL AND 2021 ESTIMATED AMOUNTS**

	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>YTD Actual 10/31/2021</u>	<u>2021 Estimated</u>	<u>2022 Proposed</u>
REVENUES					
Conservation trust fund entitlement	\$ 7,642	\$ 6,000	\$ 6,713	\$ 8,735	\$ 8,700
CTF interest	81	150	6	7	7
Total revenues	<u>7,723</u>	<u>6,150</u>	<u>6,719</u>	<u>8,742</u>	<u>8,707</u>
EXPENDITURES					
Conservation trust fund expenditures	5,259	6,000	-	6,000	6,000
Total expenditures	<u>5,259</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>
NET CHANGE IN FUND BALANCE	2,464	<u>\$ 150</u>	\$ 6,719	2,742	2,707
BEGINNING FUND BALANCE	<u>11,537</u>		<u>14,001</u>	<u>14,001</u>	<u>16,743</u>
ENDING FUND BALANCE	<u>\$ 14,001</u>		<u>\$ 20,720</u>	<u>\$ 16,743</u>	<u>\$ 19,450</u>

**TOWN OF COLUMBINE VALLEY
ARAPAHOE COUNTY OPEN SPACE
2022 PROPOSED BUDGET
WITH 2020 ACTUAL AND 2021 ESTIMATED AMOUNTS**

	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>YTD Actual 10/31/2021</u>	<u>2021 Estimated</u>	<u>2022 Proposed</u>
REVENUES					
Arapahoe county open space revenues	\$ 41,783	\$ 41,783	\$ 43,918	\$ 43,918	\$ 46,114
ACOP interest	2,719	2,750	153	184	184
Total revenues	<u>44,502</u>	<u>44,533</u>	<u>44,071</u>	<u>44,102</u>	<u>46,298</u>
EXPENDITURES					
Trails Master Plan	-	10,000	(3,549)	10,000	-
Nevada ditch	-	-	-	-	30,000
Total expenditures	<u>-</u>	<u>10,000</u>	<u>(3,549)</u>	<u>10,000</u>	<u>30,000</u>
NET CHANGE IN FUND BALANCE	44,502	<u>\$ 34,533</u>	\$ 47,620	34,102	16,298
BEGINNING FUND BALANCE	<u>404,703</u>		<u>449,205</u>	<u>449,205</u>	<u>483,307</u>
ENDING FUND BALANCE	<u>\$ 449,205</u>		<u>\$ 496,825</u>	<u>\$ 483,307</u>	<u>\$ 499,605</u>

**TOWN OF COLUMBINE VALLEY
IMPACT FEES
2022 PROPOSED BUDGET
WITH 2020 ACTUAL AND 2021 ESTIMATED AMOUNTS**

	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>YTD Actual 10/31/2021</u>	<u>2021 Estimated</u>	<u>2022 Proposed</u>
REVENUES					
Impact fees	\$ 228,600	\$ 609,600	\$ 482,600	\$ 609,600	\$ 292,100
Impact fees interest	378	400	121	145	145
Total revenues	<u>228,978</u>	<u>610,000</u>	<u>482,721</u>	<u>609,745</u>	<u>292,245</u>
EXPENDITURES					
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>228,978</u>	<u>610,000</u>	<u>482,721</u>	<u>609,745</u>	<u>292,245</u>
OTHER FINANCING USES					
Transfer to capital	-	-	-	-	(9,520)
Total other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,520)</u>
NET CHANGE IN FUND BALANCE	228,978	<u>\$ 610,000</u>	482,721	609,745	282,725
BEGINNING FUND BALANCE	<u>38,116</u>		<u>267,094</u>	<u>267,094</u>	<u>876,839</u>
ENDING FUND BALANCE	<u>\$ 267,094</u>		<u>\$ 749,815</u>	<u>\$ 876,839</u>	<u>\$ 1,159,564</u>

**TOWN OF COLUMBINE VALLEY
TRANSPORTATION FEES
2022 PROPOSED BUDGET
WITH 2020 ACTUAL AND 2021 ESTIMATED AMOUNTS**

	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>YTD Actual 10/31/2021</u>	<u>2021 Estimated</u>	<u>2022 Proposed</u>
REVENUES					
Transportation fees	\$ -	\$ 120,000	\$ 96,472	\$ 115,766	\$ 90,000
Total revenues	<u>-</u>	<u>120,000</u>	<u>96,472</u>	<u>115,766</u>	<u>90,000</u>
EXPENDITURES					
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	<u>\$ 120,000</u>	96,472	115,766	90,000
BEGINNING FUND BALANCE	<u>-</u>		<u>-</u>	<u>-</u>	<u>115,766</u>
ENDING FUND BALANCE	<u>\$ -</u>		<u>\$ 96,472</u>	<u>\$ 115,766</u>	<u>\$ 205,766</u>

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022 TO
HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF COLUMBINE
VALLEY, COLORADO FOR THE 2022 BUDGET YEAR.

WHEREAS, The Town of Columbine Valley requires a resolution levying general property taxes for the year 2022 to help defray the cost of government for the Town of Columbine Valley, Colorado for the 2022 budget year; and

WHEREAS, The Town of Columbine Valley has adopted an annual budget in accordance with local budget law on November 16, 2021; and

WHEREAS, The amount of money necessary to balance the budget for general operating expenses is \$615,419; and

WHEREAS, The 2021 valuation for assessment for the Town of Columbine Valley, Colorado is \$65,358,880.

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 2022 Budget year, there is hereby levied a tax of 9.416 mills upon each dollar of the total valuation assessment of all taxable property within the Town for the year 2022.

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 14th day of December, 2021.

JD McCrumb, Clerk

Roy Palmer, Mayor