

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

May 17, 2022

6:30PM

A G E N D A

1. ROLL CALL 6:30
2. PLEDGE OF ALLEGIANCE
3. 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.
4. CONSENT AGENDA Mayor Palmer
 - a. Approval of April 19, 2022 Minutes
5. REPORTS
 - a. Mayor
 - b. Trustees
 - c. Finance Report
 - d. Town Administrator
 - e. Chief of Police
6. OLD BUSINESS
 - a. Public Hearing on Trustee Bill #3, 2022 – An Ordinance Defining Swimming Pools
 - b. Trustee Bill #3, 2022, 2nd Reading Mr. Schiller
 - c. Resolution #4, 2022 – Capital Improvement Program Mr. McCrumb
7. NEW BUSINESS
 - a. Arapahoe County Shareback IGA Mr. McCrumb
8. EXECUTIVE SESSION - An executive session to Conference with an attorney for the purposes of receiving legal advice on specific legal questions and to discuss personnel matters, involving performance and compensation, pursuant to C.R.S. § 24-6-402(4)(b) and (f). Mayor Palmer
9. ADJOURNMENT

TOWN OF COLUMBINE VALLEY
BOARD OF TRUSTEES
Minutes
April 19, 2022

Mayor Palmer called the Regular Meeting of the Trustees to order at 6:30 p.m., in the Conference Room at the Town Hall at 2 Middlefield Road, Columbine Valley, Colorado. Roll call found the following present:

Trustees: Roy Palmer, Bruce Menk, Kathy Boyle, Bill Dotson, Mike Giesen, Ed Icenogle, and Jim Tarpey
Also present: Lee Schiller, J.D. McCrumb, Diane Rodriguez, Trich McCarthy, Dana Struthers, and Bret Cottrell

PUBLIC COMMENT: There was no public comment.

CONSENT AGENDA:

ACTION: upon a motion by Trustee Boyle and a second by Trustee Giesen, the Board of Trustees unanimously approved the consent agenda as presented.

OLD BUSINESS: There was no old business

Trustee Bill #1, 2022 – regarding dumpsters: Mr. Schiller presented an updated ordinance on second reading. The Trustees asked clarifying.

ACTION: upon a motion by Trustee Menk and a second by Trustee Icenogle, the Board of Trustees unanimously approved Trustee Bill #1 on 2nd reading.

THANKS & REMARKS: Mayor Palmer offered his thanks to Trustee Menk, whose term ended after 8 years of service to the Town. Trustee Menk shared his appreciation to the Mayor and Trustees, Chief Cottrell and the CVPD Officers, and town staff for their work and professionalism.

RECESS MEETING: upon a motion by Trustee Tarpey and a second by Trustee Menk, the Board of Trustees went into a recess at 6:37.

SWEARING IN OF MAYOR AND TRUSTEES: Judge McCarthy administered the oaths of office to Mayor Palmer, Trustee Dotson, and Trustee Icenogle.

Mayor Palmer reconvened the Regular Meeting of the Trustees to order at 6:41 p.m., in the Conference Room at the Town Hall at 2 Middlefield Road, Columbine Valley, Colorado. Roll call found the following present:

Trustees: Roy Palmer, Bill Dotson, Ed Icenogle, and Jim Tarpey
Also present: Kathy Boyle, Mike Giesen, Lee Schiller, J.D. McCrumb, Diane Rodriguez, Trich McCarthy, Dana Struthers, and Bret Cottrell

REPORTS:

- A. The Mayor shared some feedback he had received regarding the Denver Water project.
- B. No other trustee offered comment.
- C. Mrs. Rodriguez reviewed the Town's March. financials as presented in the Trustees Packet.
- D. Mr. McCrumb reviewed his report as presented in the Trustees Packet.
- E. Chief Cottrell reviewed his report as presented in the Trustee Packet.
- F. Judge McCarthy provided the Trustees with an update on the Municipal Court and the plans to move to a virtual platform.

NEW BUSINESS

Appointments to fill empty Trustee Seats: As there were two seats left unfilled do to a lack of candidates filed for the 2022 municipal election, two, two-year term seats needed to be filled by Trustee appointment. Mayor Palmer presented Kathy Boyle and Mike Giesen. The Trustees offered no other candidates to fill the seat.

ACTION: upon a motion by Trustee Palmer and a second by Trustee Tarpey, the Board of Trustees unanimously Kathy Boyle to fill a two-year term as Trustee.

ACTION: upon a motion by Trustee Palmer and a second by Trustee Tarpey, the Board of Trustees unanimously Mike Giesen to fill a two-year term as Trustee.

SWEARING IN OF TRUSTEES: Judge McCarthy administered the oaths of office to Kathy Boyle and Mike Giesen.

APPOINTMENTS AND OATHS:

A. Mayor Palmer recommended that Trustee Bill Dotson serve as Mayor Pro Tem.

ACTION: upon a motion by Mayor Palmer and a second by Trustee Icenogle, the Board of Trustees unanimously approved Trustee Dotson as Mayor Pro Tem.

B. Mayor Palmer recommended that the following Trustees fill the corresponding Commission posts: Al Timothy, Building; Kathy Boyle, Community Affairs; Jim Tarpey, Planning; Bill Dotson, Public Safety; Ed Icenogle, Public Works; Mike Giesen, Finance.

ACTION: upon a motion by Mayor Dotson and a second by Trustee Giesen, the Board of Trustees unanimously approved these Commission appointments.

C. Mayor Palmer recommended that the following staff be reappointed: Lee Schiller, Town Attorney; Bill Dotson, Town Treasurer; J.D. McCrumb, Town Administrator, Town Clerk and Court Clerk; Dana Struthers, Court Clerk; Bret Cottrell, Town Marshall/Police Chief, Trisha McCarthy, Municipal Judge, and Jim Thelen, Chief Building Official.

ACTION: upon a motion by Trustee Icenogle and a second by Trustee Boyle, the Board of Trustees unanimously approved these staff appointments.

NEW BUSINESS, continued

Trustee Bill #3, 2022 – Defining Swimming Pools: Mr. Schiller presented an ordinance amending the Town's building code to define swimming pools. The Trustees asked clarifying questions.

ACTION: upon a motion by Trustee Tarpey and a second by Trustee Giesen, the Board of Trustees unanimously approved Trustee Bill #3 on 1st reading and set a public hearing for May 17, 2022.

Resolution #4, 2022 – Capital Improvement Program: Mr. McCrumb presented the draft Capital Improvement Program for 2023. The Trustees asked clarifying questions and offered direction for changes prior to adoption. The Trustees directed staff to bring the item back in May.

ACTION: no action was taken at this meeting.

ADJOURNMENT: There being no further business, the meeting was adjourned at 8:17 p.m.

Submitted by,

J.D. McCrumb, Town Administrator

** All reports and exhibits listed "as attached" are available on the Columbine Valley web site and by request at Town Hall.*

*** All minutes should be considered in DRAFT form until approved by the Board of Trustees at the next regular meeting.*

TOWN OF COLUMBINE VALLEY
Financial Statements Ending April 30, 2022
Variance Summary

General Fund

Revenues

- General Fund Revenues are at 50% of budget
 - o Property taxes \$409,002, 66% of budget
 - o Sales taxes \$562,399, 41% of budget
 - o Permits, fees and services \$238,166, 45% of budget

Administration – 24% of budget

- Special Projects, Municode of \$10,350 unbudgeted
- Dues and publications, Employers Council Srv annual renewal of \$3,300

Public Safety – 32% of budget

- Municipal Court \$750 for court forms
- Govpilot & Juvenile assessment is paid for the year
- Offsite server backup – paid quarterly

Public Works – 26% of budget

- Street and gutter maintenance - \$48K for patching & drain pan of asphalt moved to 2021.

General Fund Expenditures

- General Fund Expenditures are at 26% of budget. In addition, a transfer to the Capital fund was made in the amount of \$3,000,000.
- The ending fund balance is \$1,213,515.

Capital Fund

- Transfer from the general fund of \$3,000,000, the ending fund balance is \$4,448,068.

Conservation Trust Fund

- Ending fund balance \$20,788.

Arapahoe County Open Space Fund

- Ending fund balance \$485,773.

Impact Fees

- Impact Fee revenues \$177,800 (61% of budget) with zero expenditures to date.
- Ending fund balance \$1,054,904.

Transportation Fees

- Transportation fees \$33,960 (38% of budget) with zero expenditures to date.
- Ending fund balance \$141,299.

**TOWN OF COLUMBINE VALLEY
CASH POSITION
YEAR TO DATE (YTD) AS OF APRIL 30, 2022**

Account Activity Item Description	CHECKING	INVESTMENTS	TOTAL ALL ACCOUNTS
Wells Fargo checking	\$ 885,631	\$ -	\$ 885,631
Bank of the West checking	740,570	-	740,570
Bank of the West money market	-	70	70
Vectra Bank money market	-	4,936	4,936
Vectra Bank investment	-	413,961	413,961
C-Safe Primary	-	3,534,265	3,534,265
C-Safe Impact fee	-	1,105,704	1,105,704
C Safe CTF	-	20,725	20,725
Arapahoe County shareback	-	493,431	493,431
YTD Cash Balances	1,626,201	5,573,092	7,199,293
Less amount allocated for capital	-	(4,448,068)	(4,448,068)
Less amount restricted for CTF	-	(20,788)	(20,788)
Less amount restricted for ACOS	-	(485,773)	(485,773)
Less amount restricted for impact fees	(436,441)	(618,463)	(1,054,904)
Less amount restricted for transportation fees	(141,299)	-	(141,299)
CURRENT UNRESTRICTED/UNALLOCATED BALANCE	\$ 1,048,461	\$ -	\$ 1,048,461

TOWN OF COLUMBINE VALLEY
ALLOCATION OF AVAILABLE FUND BALANCES
YEAR TO DATE (YTD) AS OF APRIL 30, 2022

Account Activity Item Description	General	Capital	Conservation Trust	Arapahoe Cty Open Space	Impact Fees	Transportation Fees	TOTALS
BEGINNING FUND BALANCES	\$ 3,224,939	\$ 1,448,068	\$ 18,183	\$ 489,744	\$ 876,843	\$ 107,339	\$ 6,165,116
YTD REVENUES PER FINANCIAL STATEMENTS							
Taxes	1,021,017	-	-	-	-	-	1,021,017
Permits and fines	354,129	-	-	-	-	-	354,129
Intergovernmental	183,033	-	-	-	-	-	183,033
Interest	1,043	-	6	-	-	-	1,450
Other	4,739	-	-	140	261	-	4,739
Grants	-	-	-	-	-	-	-
Conservation Trust Fund entitlement	-	-	2,599	-	-	-	2,599
Arapahoe County open space fund	-	-	-	-	-	-	-
Impact fees	-	-	-	-	177,800	-	177,800
Transportation fees	-	-	-	-	-	33,960	33,960
Total YTD revenues	1,563,961	-	2,605	140	178,061	33,960	1,778,727
Total YTD expenditures	(575,385)	-	-	(4,111)	-	-	(579,496)
Excess of revenues over (under) expenditures	988,576	-	2,605	(3,971)	178,061	33,960	1,199,231
Transfers	(3,000,000)	3,000,000	-	-	-	-	-
Net change in fund balance	(2,011,424)	3,000,000	2,605	(3,971)	178,061	33,960	1,199,231
YTD ENDING FUND BALANCES	\$ 1,213,515	\$ 4,448,068	\$ 20,788	\$ 485,773	\$ 1,054,904	\$ 141,299	\$ 7,364,347
Budget vs actual reference	(page 4)	(page 8)	(page 9)	(page 10)	(page 11)	(page 12)	

**TOWN OF COLUMBINE VALLEY
BALANCE SHEET - ALL FUNDS
GOVERNMENTAL FUNDS**

April 30, 2022

Unaudited

	<u>General</u>
ASSETS	
Cash and investments	\$ 7,199,293
Accrued revenue	278,325
Other receivables	174,230
Property tax receivable	206,417
TOTAL ASSETS	<u><u>\$ 7,858,265</u></u>
 LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts payable	\$ 27,021
Accrued liabilities	260,480
Deferred property tax revenue	206,417
Total liabilities	<u>493,918</u>
 FUND BALANCES	
General	1,213,515
Capital	4,448,068
Conservation trust fund	20,788
Arapahoe county open space	485,773
Impact fees	1,054,904
Transportation fees	141,299
Total fund balances	<u>7,364,347</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 7,858,265</u></u>

TOWN OF COLUMBINE VALLEY
GENERAL - SUMMARY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL - MODIFIED ACCRUAL (BUDGETARY) BASIS
FOR THE FOUR MONTHS ENDED APRIL 30, 2022

Unaudited

	YTD Actual	Adopted Annual Budget	YTD Variance from Annual Budget	Percent of Annual Budget (33% YTD)
REVENUES				
Taxes	\$ 1,021,017	\$ 2,129,498	\$ (1,108,481)	48%
Permits and fines	354,129	630,000	(275,871)	56%
Intergovernmental	183,033	382,259	(199,226)	48%
Interest	1,043	1,000	43	104%
Other	4,739	-	4,739	-
Total revenues	<u>1,563,961</u>	<u>3,142,757</u>	<u>(1,578,796)</u>	<u>50%</u>
EXPENDITURES				
Administration	231,234	953,612	(722,378)	24%
Planning and engineering	3,350	53,500	(50,150)	6%
Public safety	275,127	867,980	(592,853)	32%
Public works	65,674	361,849	(296,175)	18%
Total expenditures	<u>575,385</u>	<u>2,236,941</u>	<u>(1,661,556)</u>	<u>26%</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>988,576</u>	<u>905,816</u>	<u>82,760</u>	<u>109%</u>
OTHER FINANCING USES				
Transfer to capital	(3,000,000)	(2,700,000)	(300,000)	111%
Total other financing uses	<u>(3,000,000)</u>	<u>(2,700,000)</u>	<u>(300,000)</u>	<u>111%</u>
NET CHANGE IN FUND BALANCE	(2,011,424)	<u>\$ (1,794,184)</u>	<u>\$ (217,240)</u>	
BEGINNING FUND BALANCE	<u>3,224,939</u>			
ENDING FUND BALANCE	<u><u>\$ 1,213,515</u></u>			

TOWN OF COLUMBINE VALLEY
GENERAL - DETAILS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL - MODIFIED ACCRUAL (BUDGETARY) BASIS
FOR THE ONE MONTH AND FOUR MONTHS ENDED APRIL 30, 2022
Unaudited

	Current Month	YTD Actual	Adopted Annual Budget	YTD Variance from Annual Budget	Percent of Annual Budget (33% YTD)
REVENUES					
Taxes					
Cable television	\$ 3,934	\$ 12,934	\$ 36,000	\$ (23,066)	36%
Property taxes	148,451	409,002	615,419	(206,417)	66%
Sales and use taxes	96,577	562,399	1,385,000	(822,601)	41%
Specific ownership taxes	2,987	13,005	43,079	(30,074)	30%
Utility franchise fees	5,793	23,677	50,000	(26,323)	47%
Total taxes	257,742	1,021,017	2,129,498	(1,108,481)	48%
Permits and fines					
Court fines	11,594	38,063	100,000	(61,937)	38%
Permits, fees and services	41,376	238,166	530,000	(291,834)	45%
Violations	77,900	77,900	-	77,900	-
Total permits and fines	130,870	354,129	630,000	(275,871)	56%
Intergovernmental					
Bow Mar IGA	76,209	152,417	300,259	(147,842)	51%
Bow Mar IGA admin	5,000	10,000	20,000	(10,000)	50%
County highway tax revenue	1,250	5,000	15,000	(10,000)	33%
Motor vehicle registration fees	483	1,801	6,000	(4,199)	30%
State cigarette tax apportionment	83	817	1,000	(183)	82%
State highway user's tax	3,943	12,998	40,000	(27,002)	32%
Total intergovernmental	86,968	183,033	382,259	(199,226)	48%
Interest	701	1,043	1,000	43	104%
Other	3,200	4,739	-	4,739	-
TOTAL REVENUES	479,481	1,563,961	3,142,757	(1,578,796)	50%
EXPENDITURES					
Administration					
Accounting and audit	103	17,917	63,500	(45,583)	28%
Advertising/notices	-	-	500	(500)	0%
Bank/credit card fees	792	1,974	5,100	(3,126)	39%
Building inspection and planning review	40,414	65,087	238,500	(173,413)	27%
Building maintenance and utilities	569	4,804	22,011	(17,207)	22%
Community functions	-	4,500	55,000	(50,500)	8%
Computer expense	419	1,879	14,500	(12,621)	13%
County treasurer's collection fees	1,484	4,090	6,154	(2,064)	66%
Dues and publications	550	4,757	8,850	(4,093)	54%
Education and training	-	15	12,000	(11,985)	0%
Election	-	-	4,000	(4,000)	0%
Emergency response and preparedness	-	13	3,000	(2,987)	0%
Health insurance	7,165	17,414	47,000	(29,586)	37%
Insurance and bonds	3,653	9,698	34,047	(24,349)	28%
Legal	2,182	7,187	45,000	(37,813)	16%
Mayor/monthly breakfasts	-	-	2,000	(2,000)	0%
Miscellaneous	1	178	2,300	(2,122)	8%
Payroll taxes	570	2,408	12,575	(10,167)	19%
Pension	726	3,136	12,575	(9,439)	25%

TOWN OF COLUMBINE VALLEY
GENERAL - DETAILS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL - MODIFIED ACCRUAL (BUDGETARY) BASIS
FOR THE ONE MONTH AND FOUR MONTHS ENDED APRIL 30, 2022
Unaudited

	Current Month	YTD Actual	Adopted Annual Budget	YTD Variance from Annual Budget	Percent of Annual Budget (33% YTD)
Salaries	18,100	70,586	251,500	(180,914)	28%
Special projects	-	10,350	-	10,350	-
Supplies, printing, postage	131	2,829	13,000	(10,171)	22%
Telephone/communications	611	2,412	6,500	(4,088)	37%
Emergency reserve	-	-	94,000	(94,000)	0%
Total administration	77,470	231,234	953,612	(722,378)	24%
Planning and engineering					
Town planning	50	3,350	36,000	(32,650)	9%
Town engineer	-	-	16,000	(16,000)	0%
Miscellaneous	-	-	1,500	(1,500)	0%
Total planning and engineering	50	3,350	53,500	(50,150)	6%
Public safety					
Operations					
Cruiser gas	1,844	6,791	22,100	(15,309)	31%
Cruiser oil/maintenance	803	3,965	18,000	(14,035)	22%
Cruiser insurance	605	2,167	8,487	(6,320)	26%
Education/training	-	-	11,750	(11,750)	0%
Equipment repair	-	-	5,875	(5,875)	0%
Health insurance	7,602	25,034	70,900	(45,866)	35%
Workers comp insurance	11,332	16,693	29,705	(13,012)	56%
Payroll taxes	1,544	6,330	24,730	(18,400)	26%
Pension	3,797	15,188	49,459	(34,271)	31%
Salaries	38,902	164,001	494,590	(330,589)	33%
Supplies/miscellaneous	-	1,687	15,980	(14,293)	11%
Telephones/air cards	-	482	2,938	(2,456)	16%
Uniforms	-	1,760	11,750	(9,990)	15%
Total operations	66,429	244,098	766,264	(522,166)	32%
Municipal court					
Judge	500	2,000	8,000	(6,000)	25%
Legal	2,851	9,503	27,500	(17,997)	35%
Administration	-	483	2,000	(1,517)	24%
Supplies	126	1,062	2,000	(938)	53%
Interpreter	200	800	2,000	(1,200)	40%
Total municipal court	3,677	13,848	41,500	(27,652)	33%
Contracts					
Arapahoe county dispatch fee	-	700	33,709	(33,009)	2%
Tri-tech software	-	-	1,225	(1,225)	0%
Humane society	-	-	500	(500)	0%
Juvenile assessment	-	595	782	(187)	76%
Netmotion	-	-	500	(500)	0%
CACP	-	-	250	(250)	0%
CISC	-	-	1,000	(1,000)	0%
WhenIWork	-	-	450	(450)	0%
Total contracts	-	1,295	38,416	(37,121)	3%
Computer/IT					
Offsite server backup	450	900	1,800	(900)	50%
Office 365 accounts	-	372	2,500	(2,128)	15%

TOWN OF COLUMBINE VALLEY
GENERAL - DETAILS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL - MODIFIED ACCRUAL (BUDGETARY) BASIS
FOR THE ONE MONTH AND FOUR MONTHS ENDED APRIL 30, 2022
Unaudited

	Current Month	YTD Actual	Adopted Annual Budget	YTD Variance from Annual Budget	Percent of Annual Budget (33% YTD)
Scheduled computer replacement	-	614	3,500	(2,886)	18%
Govpilot	-	14,000	14,000	-	100%
Total computer/IT	450	15,886	21,800	(5,914)	73%
Total public safety	70,556	275,127	867,980	(592,853)	32%
Public works					
Ground maintenance	1,900	1,900	8,578	(6,678)	22%
Health insurance	457	2,498	7,934	(5,436)	31%
Other drainage/water	-	-	5,000	(5,000)	0%
Payroll taxes	201	811	4,193	(3,382)	19%
Pension	270	1,087	4,193	(3,106)	26%
Professional fees-mosquito control	-	-	7,500	(7,500)	0%
Salary	5,250	21,420	83,850	(62,430)	26%
Sanitation/trash/recycle service	7,667	31,954	92,000	(60,046)	35%
Signs maintenance	-	-	1,061	(1,061)	0%
Snow removal	-	1,250	5,500	(4,250)	23%
Storm water permit process/NPDES	-	-	7,500	(7,500)	0%
Street and gutter maintenance	(12,801)	2,199	15,000	(12,801)	15%
Streets and gutters contingency	(33,264)	-	75,000	(75,000)	0%
Street lighting	106	2,078	40,000	(37,922)	5%
Striping	-	-	1,040	(1,040)	0%
Vehicle maintenance	-	477	3,500	(3,023)	14%
Total public works	(30,214)	65,674	361,849	(296,175)	18%
TOTAL EXPENDITURES	117,862	575,385	2,236,941	(1,661,556)	26%
EXCESS OF REVENUES OVER EXPENDITURES	361,619	988,576	905,816	82,760	109%
OTHER FINANCING USES					
Transfer to capital	-	(3,000,000)	(2,700,000)	(300,000)	111%
Total other financing uses	-	(3,000,000)	(2,700,000)	(300,000)	111%
NET CHANGE IN FUND BALANCE	\$ 361,619	\$ (2,011,424)	\$ (1,794,184)	\$ (217,240)	
BEGINNING FUND BALANCE		3,224,939			
ENDING FUND BALANCE		\$ 1,213,515			

**TOWN OF COLUMBINE VALLEY
CAPITAL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL - MODIFIED ACCRUAL (BUDGETARY) BASIS
FOR THE FOUR MONTHS ENDED APRIL 30, 2022**

	Unaudited			Percent of
	YTD Actual	Adopted Annual Budget	YTD Variance from Annual Budget	Annual Budget (33% YTD)
REVENUES				
Total revenues	\$ -	\$ -	\$ -	-
EXPENDITURES				
Public safety				
Flock camera system	-	17,500	(17,500)	0%
Vehicle	-	55,000	(55,000)	0%
Public works				
Lightpole replacement	-	12,000	(12,000)	0%
Truck - snow removal	-	68,000	(68,000)	0%
Total expenditures	<u>-</u>	<u>152,500</u>	<u>(152,500)</u>	<u>0%</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>-</u>	<u>(152,500)</u>	<u>152,500</u>	<u>0%</u>
OTHER FINANCING SOURCES				
Transfer from general	3,000,000	2,700,000	300,000	111%
Transfer from impact fee	-	9,520	(9,520)	0%
Total other financing sources	<u>3,000,000</u>	<u>2,709,520</u>	<u>290,480</u>	<u>111%</u>
NET CHANGE IN FUND BALANCE	3,000,000	<u>\$ 2,557,020</u>	<u>\$ 442,980</u>	
BEGINNING FUND BALANCE	<u>1,448,068</u>			
ENDING FUND BALANCE	<u><u>\$ 4,448,068</u></u>			

**TOWN OF COLUMBINE VALLEY
CONSERVATION TRUST
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL - MODIFIED ACCRUAL (BUDGETARY) BASIS
FOR THE FOUR MONTHS ENDED APRIL 30, 2022**

	Unaudited			Percent of
	YTD Actual	Adopted Annual Budget	YTD Variance from Annual Budget	Annual Budget (33% YTD)
REVENUES				
Conservation Trust Fund entitlement	\$ 2,599	\$ 8,700	\$ (6,101)	30%
CTF interest	6	7	(1)	86%
Total revenues	<u>2,605</u>	<u>8,707</u>	<u>(6,102)</u>	<u>30%</u>
EXPENDITURES				
Conservation trust fund expenditures	-	6,000	(6,000)	0%
Total expenditures	<u>-</u>	<u>6,000</u>	<u>(6,000)</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE	2,605	<u>\$ 2,707</u>	<u>\$ (102)</u>	
BEGINNING FUND BALANCE	<u>18,183</u>			
ENDING FUND BALANCE	<u><u>\$ 20,788</u></u>			

**TOWN OF COLUMBINE VALLEY
ARAPAHOE COUNTY OPEN SPACE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL - MODIFIED ACCRUAL (BUDGETARY) BASIS
FOR THE FOUR MONTHS ENDED APRIL 30, 2022**

	Unaudited			Percent of
	YTD Actual	Adopted Annual Budget	YTD Variance from Annual Budget	Annual Budget (33% YTD)
REVENUES				
Arapahoe County open space revenues	\$ -	\$ 46,114	\$ (46,114)	0%
ACOP interest	140	184	(44)	76%
Total revenues	<u>140</u>	<u>46,298</u>	<u>(46,158)</u>	<u>0%</u>
EXPENDITURES				
Nevada ditch	4,111	30,000	(25,889)	14%
Total expenditures	<u>4,111</u>	<u>30,000</u>	<u>(25,889)</u>	<u>14%</u>
NET CHANGE IN FUND BALANCE	(3,971)	<u>\$ 16,298</u>	<u>\$ (20,269)</u>	
BEGINNING FUND BALANCE	<u>489,744</u>			
ENDING FUND BALANCE	<u><u>\$ 485,773</u></u>			

TOWN OF COLUMBINE VALLEY
IMPACT FEES
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL - MODIFIED ACCRUAL (BUDGETARY) BASIS
FOR THE FOUR MONTHS ENDED APRIL 30, 2022

	Unaudited			Percent of
	YTD Actual	Adopted Annual Budget	YTD Variance from Annual Budget	Annual Budget (33% YTD)
REVENUES				
Impact fees	\$ 177,800	\$ 292,100	\$ (114,300)	61%
Interest	261	145	116	180%
Total revenues	<u>178,061</u>	<u>292,245</u>	<u>(114,184)</u>	<u>61%</u>
EXPENDITURES	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>178,061</u>	<u>292,245</u>	<u>(114,184)</u>	<u>61%</u>
OTHER FINANCING USES				
Transfer to capital	-	(9,520)	9,520	0%
Total other financing uses	<u>-</u>	<u>(9,520)</u>	<u>9,520</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE	178,061	<u>\$ 282,725</u>	<u>\$ (104,664)</u>	
BEGINNING FUND BALANCE	<u>876,843</u>			
ENDING FUND BALANCE	<u><u>\$ 1,054,904</u></u>			

**TOWN OF COLUMBINE VALLEY
TRANSPORTATION FEES
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL - MODIFIED ACCRUAL (BUDGETARY) BASIS
FOR THE FOUR MONTHS ENDED APRIL 30, 2022**

	Unaudited			Percent of
	YTD Actual	Adopted Annual Budget	YTD Variance from Annual Budget	Annual Budget (33% YTD)
REVENUES				
Transportation fees	\$ 33,960	\$ 90,000	\$ (56,040)	38%
Total revenues	<u>33,960</u>	<u>90,000</u>	<u>(56,040)</u>	<u>38%</u>
EXPENDITURES	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	33,960	<u>\$ 90,000</u>	<u>\$ (56,040)</u>	
BEGINNING FUND BALANCE	<u>107,339</u>			
ENDING FUND BALANCE	<u><u>\$ 141,299</u></u>			



Town Administrator's Report

May 2022



Town of Columbine Valley
2 Middlefield Road
Columbine Valley, CO 80123

Tel: 303-795-1434
Fax: 303-795-7325
jdmccrumb@columbinevalley.org



Town Website March Statistics

1,131

Total Visitors

2,844

April Page Views

Top Pages

Police Department

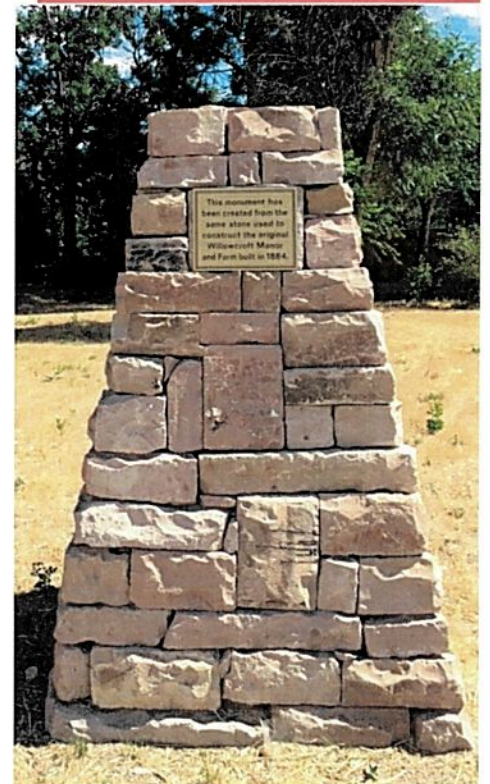
Building Department

Board of Trustee Agendas &
Minutes

Pay Ticket

Communications & Administration

- The 2022 Summer Concert line-up is confirmed. Music begins at 6:15 p.m. Details and food trucks are posted on the Town's website:
 - Thursday, June 23: The Long Run
 - Thursday, July 14: Dr. Kool & the Disco Divas
 - Thursday, August 4: Montage
- The Columbine Stage bricks will be installed in time for the first concert.
- Arrangements for the Fourth of July Parade & Festival and the Columbine Country Club Family 5K are coming together. Watch the website and resident emails for more information coming soon.
- Recent Events: The Prescription Drug Take Back Day on April 30 was a great success, recovering 121 pounds of drugs—3 pounds more than last year and the most collected so far. There will be another collection event in the fall. The Spring Shred on May 7 was also a success and a Fall Shred is scheduled for October 8.
- Directory Update: Approximately 191 printed directories have been picked up at Town Hall. Approximately 84 households have also opted in for DirectorySpot (online directory) so far. The first direct email communication with residents was sent through the platform on April 25. Residents must be opted in to receive these communications.



Building Department

Monthly Stats

18 Permits Issued

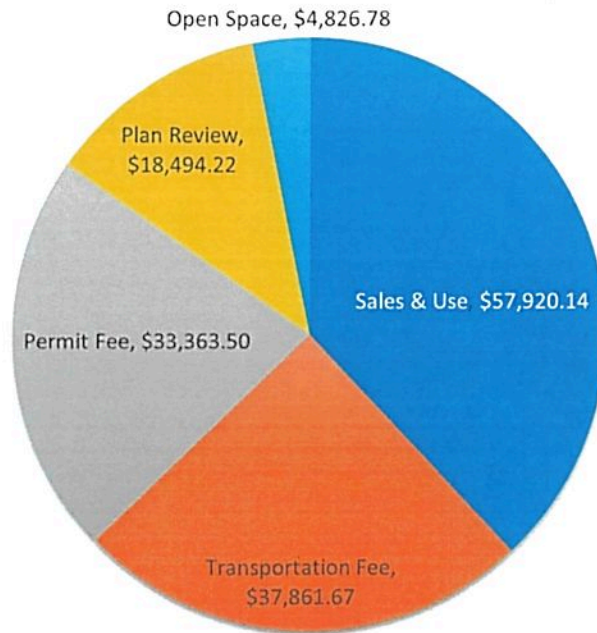
- New SFR: 3
- Major Remodel: 0
- Roofs/Solar: 4
- Other/Misc.: 11

242 Inspections

20 Licenses Issued

- General: 8
- Electrician: 1
- Plumbers: 4
- Mechanical: 3
- Roofer: 4

Apr. Permit Rev.: \$152,625.32



Wild Plum

95 Total Lots

(84 interior, 11 custom)

80 SFR Permits Issued

(65 interior, 15 custom)

0 Permits Pending

(0 interior, 0 custom)

2 Permits Denied

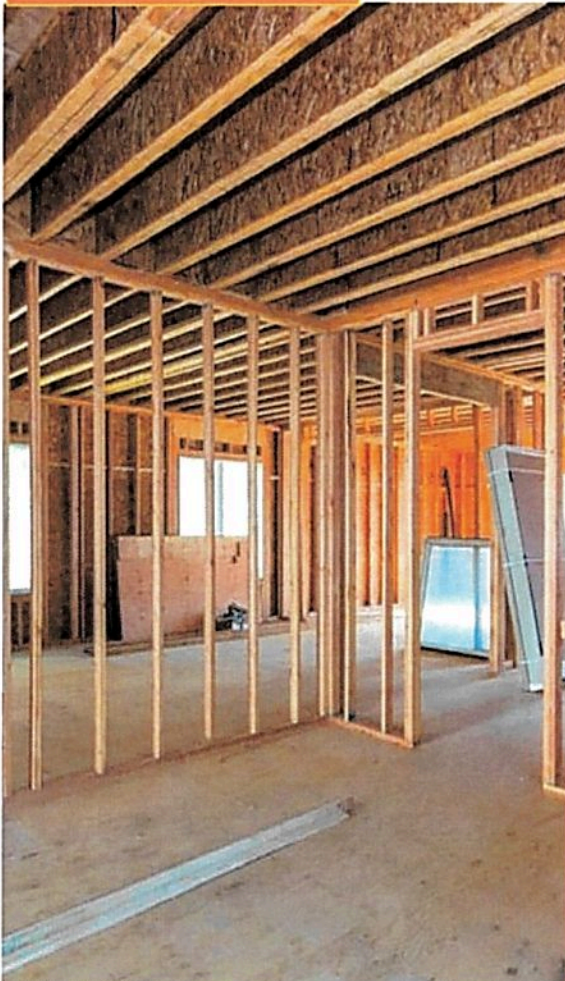
(2 interior, 0 custom)

42 Completed Homes

(35 interior, 7 custom)

3 Occupied Homes

(3 interior, 0 custom)



Building Department Revenue by Month

	<u>2021</u>	<u>2021 YTD</u>	<u>2022</u>	<u>2022 YTD</u>
January	\$359,728.82	\$359,728.82		
February	\$87,283.60	\$447,012.42		
March	\$86,265.31	\$533,277.73	\$174,786.43	\$174,786.43
April	\$343,203.23	\$876,480.96	\$152,625.32	\$327,411.75
May	\$37,276.36	\$913,757.32		
June	\$214,345.07	\$1,128,102.39		
July	\$199,032.35	\$1,327,134.74		
August	\$224,069.14	\$1,551,203.88		
September	\$271,274.55	\$1,822,478.43		
October	\$257,679.76	\$2,080,158.19		
November	\$196,374.30	\$2,276,532.40		
December	\$335,624.07	\$2,612,156.47		

Public Works Department

- Town Hall updates: The sprinkler system was started up for the summer, needing 2 head replacements, patching 2 broken lines and rewiring 2 malfunctioning valves. The backflow preventer was also inspected and passed by Denver Water. All of the fire extinguishers were re-charged and a follow-up safety inspection by South Metro Fire also passed. The internet equipment and wiring was upgraded to allow for a faster network for virtual court.
- Denver Water project: The installation of pipes along Niblick has been completed, including restoration of the asphalt surface and concrete pans. New pipe along the remainder of Fairway has been installed, with houses currently being switched over to the new main.

Municipal Court

	<u>2021 YTD</u>	<u>2022</u>	<u>2022 YTD</u>
Jan	\$2,816.00	\$8,264.00	\$8,264.00
Feb	\$14,261.00	\$6,540.00	\$14,804.00
Mar	\$27,801.00	\$10,465.00	\$25,269.00
Apr	\$43,131.12	\$11,309.00	\$36,578.00
May	\$56,708.24		
June	\$68,485.24		
July	\$74,380.24		
Aug	\$82,470.24		
Sept	\$85,747.04		
Oct	\$92,603.49		
Nov	\$104,043.49		
Dec	\$115,820.61		





Columbine Valley Police

Department

Serving Bow Mar

2 Middlefield Rd. Columbine Valley, Colorado 80123
www.columbinevalley.org
(303) 795-1434 Fax (303) 795-7325

Columbine Valley P.D. Monthly Report For April 2022

Full Time Positions	6 of 6
Part Time Positions	2 of 4
Regular hours	964
OT hours worked	23.75
Off Duty	0
PTO	40

May 2022 Violations

Charges For the Date Range 4/1/2022 Thru 4/30/2022

Qty	Charge
44	1101(2)(H) SPEEDING 10 - 19 MPH OVER:
35	703(3) FAIL TO STOP AT A STOP SIGN:
6	1101(2)(H) SPEEDING 20 AND OVER:
2	1402(1) CARELESS DRIVING:
1	1005(2)(B) OVERTAKING ON THE LEFT:
1	217(1) FAILED TO DIM HEADLIGHTS:
1	1007 IMPROPER LANE USAGE:
1	1409 COMPULSORY INSURANCE:
0	
91	Total Number of Violations Issued

Monthly Case # Report

Case Number	Event Date	Situation Reported
CV22-0000066	04/02/2022 10:36:01 AM	DUI IP
CV22-0000067	04/02/2022 02:37:09 PM	TRAFFIC ARREST IP
CV22-0000068	04/03/2022 12:37:03 AM	Criminal Tampering
CV22-0000069	04/07/2022 02:15:22 PM	ANIMAL CALL IP*
CV22-0000070	04/07/2022 11:31:31 PM	TRAFFIC ARREST IP
CV22-0000071	04/11/2022 12:48:43 PM	PROPERTY ACCIDENT IP
CV22-0000072	04/14/2022 12:05:11 AM	Auto Theft
CV22-0000073	04/16/2022 01:10:53 PM	TRAFFIC ARREST IP
CV22-0000074	04/17/2022 01:12:01 PM	DISTURBANCE VERBAL IP
CV22-0000075	04/17/2022 06:28:30 PM	INJURY ACCIDENT IP
CV22-0000076	04/17/2022 09:30:47 PM	TRAFFIC ARREST IP
CV22-0000077	04/18/2022 10:31:16 PM	TRAFFIC STOP IP
CV22-0000078	04/20/2022 10:12:42 PM	INFORMATION IP
CV22-0000079	04/22/2022 03:46:59 PM	WELFARE CHECK IP
CV22-0000080	04/23/2022 09:06:33 PM	TRAFFIC ARREST IP

11:11 AM 5/10/2022
Data Source: Data Warehouse

Data Source: Data Warehouse

Exclusion:

- Calls canceled before first unit assigned
- Calls canceled before first unit at scene

Export

[illegible]

[illegible]

UNAWAY IP										
SAFE 2 TELL										
ELECTIVE ENFORCEMENT IP*				<u>13</u>						<u>13</u>
Sex Assault										
SEX ASSAULT IP										
Sex Crime										
SEX CRIME IP										
Shots Fired										
HOTS FIRED IP										
Suicide Attempt										
SUICIDE ATTEMPT IP										
SUICIDE COMPLETED IP										
SUICIDE THREAT IP										
SUSPICIOUS CIRCUMSTANCE IP		<u>2</u>								<u>2</u>
SUSPICIOUS PERSON IP		<u>3</u>								<u>3</u>
SUSPICIOUS VEHICLE IP		<u>3</u>								<u>3</u>
Theft										
Theft from Motor Vehicle										
THEFT FROM MOTOR VEHICLE IP										
THEFT IP										
TRAFFIC ARREST IP			<u>4</u>							<u>4</u>
Traffic Complaint										
TRAFFIC COMPLAINT IP			<u>1</u>							<u>1</u>
TRAFFIC OBSTRUCTION IP		<u>1</u>								<u>1</u>
TRAFFIC STOP IP		<u>95</u>								<u>95</u>
TRANSPORT IP										
Respass to Property										
RESPASS TO PROPERTY IP										
Respass to Vehicle										
RESPASS TO VEHICLE IP										
UNKNOWN INJURY ACCIDENT IP										
UNLAWFUL ACTS IP										
UNWANTED SUBJECT IP										
VEHICLE LOCKOUT IP										
WARRANT ARREST IP										
WARRANT PICKUP IP										
Weapons Violation										
WEAPONS VIOLATION IP										
WELFARE CHECK IP		<u>6</u>								<u>6</u>
Z-Animal Call										
Z-Suspicious Person										
Z-Suspicious Vehicle										
Z-Unwanted Subject										
Z-ZONING IP										
Total	<u>1</u>	<u>127</u>	<u>45</u>	<u>23</u>						<u>196</u>



Request for Board of Trustee Action

Date: May 17, 2022

Title: Trustee Bill #3, Series 2022 Spa/Hot Tub Definition on 1st Reading

Presented By: Lee Schiller, Town Attorney

Prepared By: Lee Schiller, Town Attorney

Background: The ordinance before you tonight defines what constitutes a swimming pool verses a spa/hot tub for purposes of interpreting other elements of the currently adopted residential building code.

Attachments: Trustee Bill #3, Series 2022

Staff Recommendations: Staff recommendation is to approve this as presented

Recommended Motion: "I move to approve Trustee Bill #3, Series 2022 on second reading".

TOWN OF COLUMBINE VALLEY

TRUSTEE BILL NO. 3
SERIES OF 2022

INTRODUCED BY
TRUSTEE ED ICENOGLE

A BILL

FOR AN ORDINANCE CONCERNING SWIMMING POOLS AND SPAS

WHEREAS heretofore, the Board of Trustees of the Town of Columbine Valley adopted the International Code Council's 2018 Swimming Pool and Spa Code; and

WHEREAS, said Code contains barrier requirements concerning swimming pools and spas; and

WHEREAS, the Board of Trustees of the Town of Columbine Valley deem it in the best interests of the Town to amend the International Code Council's 2018 Swimming Pool and Spa code, adopted by the Town; and

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

Section 1. Section 305.1 of the International Code Council's 2018 Swimming Pool and Spa Code shall be amended to read as follows:

Section 305.1 General. The provisions of this section shall apply to the design of barriers for restricting entry into areas having pools and spas. Spa and hot tubs equipped with a lockable safety cover complying with ASTM F1346 shall not be required to comply with section 305.2 through 305.7.

Section 2. Section 305.1 of the International Code Council's 2018 Swimming Pool and Spa Code is further amended by adding a new section 305.1.2 which shall read as follows:

305.1.2 Maximum Size of Spas and Hot Tubs. The maximum size of a spa and hot tub shall not be greater than 245 cubic feet. The maximum length of a spa and hot tub shall not be greater than ten (10) feet. The maximum width of a spa and hot tub shall not be greater than seven (7) feet. The maximum depth shall be forty-two (42) inches. Spas or hot tubs greater than the foregoing dimensions shall be considered a swimming pool.

Section 3. Section 305.2 of the International Code Council's 2018 Swimming Pool and Spa Code shall be amended to read as follows:

305.2 Outdoor and Indoor Swimming Pools. Outdoor and indoor swimming pools shall be surrounded by a barrier that complies with sections 305.2 through 305.7.2.

Section 4. Section 305.2.1 (1) of the International Code Council's 2018 Swimming Pool and Spa Code is hereby amended to read as follows:

1. The top of the barrier shall not be less than 60" above grade when measured on the side of the barrier that faces away from the pool. Such height shall exist around the entire perimeter of the barrier and for a distance of three (3) feet measured by horizontally from the outside of the required barrier.

Section 5. 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 6 The Town Clerk shall certify the passage of this ordinance and cause notice of its contents and passage to be published.

Section 7 This Ordinance shall be in full force and effect upon the expiration of thirty (30) days after the publication of this Ordinance in the Littleton Independent, Littleton, Colorado, said newspaper being a weekly newspaper duly qualified for publishing legal notices and advertisements within the meaning of the laws of the State of Colorado.

Introduced as Trustee Bill No. 3, Series of 2022, at a regular meeting of the Board of Trustees of the Town of Columbine Valley, Colorado, on the 19th day of April, 2022, passed by a vote of ___ for and ___ against, on first reading; passed on second reading, after a public hearing, at a regular meeting of the Board of Trustees by a vote of ___ for and ___ against on the 17th day of May, 2022, and ordered published in the Littleton Independent on the ___ day of _____, 2022.

Roy Palmer, Mayor

Attest: _____
JD McCrumb, Town Clerk

Published: _____ in the Littleton Independent Newspaper



Request for Board of Trustee Action

Date: May 17, 2022

Title: Resolution #4, Series 2022: Capital Improvement Program

Presented By: J.D. McCrumb, Town Administrator

Prepared By: Capital Improvement Program Team

Background: This report presents the staff analysis and recommendations for a ten-year (2023-2032) Capital Improvement Program (CIP). The purpose of the program is to provide a guide for major capital expenditure over the program period and a consistent process to be followed in the coming years.

Attachments: Resolution #4, Series 2022
Capital Improvement Program

Recommended Motion(s): "I move to approve Resolution #4, Series 2022 as presented."

RESOLUTION NO. 4
SERIES OF 2022

A RESOLUTION CONCERNING A CAPITAL IMPROVEMENT PROGRAM FOR THE
TOWN OF COLUMBINE VALLEY

WHEREAS, historically the Town of Columbine Valley ("the Town") has funded capital improvements from its general fund and forecasted capital improvements on a one to three year basis; and

WHEREAS, the Board of Trustees directed Town staff to develop a Capital Improvement Program in order to forecast capital needs and which will assist the Board of Trustees in anticipating the financial impacts of such capital needs; and

WHEREAS, Town staff has prepared an analysis and recommendations for a ten year Capital Improvement Program, which will provide a guide for major expenditures during the ten year period and a process to be followed in executing the Capital Improvement Program; and

WHEREAS, the Board of Trustees of the Town of Columbine Valley finds that establishing a Capital Improvement Program is necessary to protect the health, safety and welfare of the inhabitants of the Town.

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

Section 1. The Board of Trustees of the Town of Columbine Valley hereby adopts the Capital Improvement Program attached hereto as Exhibit A and incorporated by reference herein.

Section 2. 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 3. 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 _____ day of May, 2022.

JD McCrumb, Clerk

Roy Palmer, Mayor



Capital Improvement Program

May 17, 2022

For Action Year: 2023; and
Program Years 2024 – 2032

Adopted by Resolution #4, Series of 2022

LETTER OF INTRODUCTION FOR THE CAPITAL IMPROVEMENT PROGRAM

May 17, 2022

Honorable Mayor and Trustee of Columbine Valley,

Hereby submitted is the Capital Improvement Program & Road Improvement Fund (CIP) for the Town of Columbine Valley, Colorado for the years 2023 – 2032. The information in the pages to follow is intended to identify the revenue that is anticipated to pay for the capital projects included in this plan. While additional revenue may be received each year, this information identifies only what is necessary to fund the CIP.

The CIP summarizes all major capital expenditures to be made over the next ten years. This plan includes limited financial forecasts and CIP costs by fund and year in which the revenues and costs are anticipated. In order to be included in the CIP, the project must meet the following guidelines:

- Costs are expected to be over \$5,000.00
- The project has a useful life of more than one year
- The projects are non-reoccurring
- The project results in the addition of a fixed asset, or extends the useful life of an existing asset or is a major equipment or software purchase

During the preparation process, staff identified what would be necessary to meet existing levels of service to the community and which projects could be reasonably accomplished within each year, and within the financial and staff limitations of the Town. Contractual obligations and/or needs were considered in setting priorities.

Capital improvements maybe funded through a variety of sources including the use of revenues, impact fees, debt financing, grants, and special funds. All available current and future resources were considered when identifying funding sources for the identified capital improvements. The CIP costs projected meet, but do not exceed, the limitations of those funding sources.

Sincerely,

J.D. McCrumb
Town Administrator

Summary of Project Costs and Funding Sources

Project Cost by Category

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
Streets	\$4,052,000	\$108,000		\$284,000		\$100,000		\$100,000		\$100,000	\$4,744,000
Drainage/Flood Control								\$25,000			\$25,000
Public Buildings and Facilities	\$30,000			\$16,000		\$25,000					\$71,000
Major Equipment	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$500,000
Parks, Rec and Open Space	\$225,000		\$250,000			\$250,000					\$725,000
Systems				\$20,000			\$10,000				\$30,000
Maintenance *	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$750,000
TOTAL	\$4,432,000	\$233,000	\$375,000	\$445,000	\$125,000	\$500,000	\$135,000	\$250,000	\$125,000	\$225,000	\$6,845,000

Required Funding by Revenue Source

General Fund	\$3,203,000	\$98,000	\$49,000	\$126,000	\$40,000	\$215,000	\$50,000	\$90,000	\$40,000	\$90,000	\$4,001,000
General Fund Reserves											
Capital Reserves	\$891,000	\$50,000	\$16,000	\$50,000		\$50,000		\$75,000		\$50,000	\$1,182,000
Impact Fees											
Transportation Fee *	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$750,000
Developer Contributions	\$800,000										\$800,000
Vehicle Salvage	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$100,000
Govt. Grants or Contributions	\$374,000										\$374,000
Arapahoe County Open Space Tax			\$125,000			\$100,000					\$225,000
Municipal Bonds											
Revenue Bonds											
Special/Local Improvement Districts											
Certificates of Participation											
Other	\$25,000		\$100,000			\$50,000					\$175,000
TOTAL	\$5,378,000	\$233,000	\$375,000	\$261,000	\$125,000	\$500,000	\$135,000	\$250,000	\$125,000	\$225,000	\$7,607,000

* Maintenance of streets is not considered a capital expense and should be addressed in the Town's annual budgeting process as a general fund expenditure. Maintenance includes sweeping, striping, pothole repair, crack-seal, gutter pan replacement and other similar work.

Capital Improvement Program

A Capital Improvement Program (CIP) is a short-range plan which identifies generally, non-reoccurring, capital projects and equipment purchases, provides a planning schedule and identifies options for financing the plan. Key aspects of the CIP include:

- The CIP is a rolling 10 year plan. This CIP report defines the time periods as the Current Year (the year of the currently adopted budget), Action Year (the following calendar year), and Program Years (the next nine calendar years).
- The CIP entails major expenditure of \$5,000.00 or more.
- The projects are non-reoccurring (regularly scheduled projects such as chip and seal, curb repair, minor building repair, etc., are discussed for reference but not included in the plan.
- The CIP does not constitute a financial obligation or allocation but is a base reference to be used in the annual budget process.
- The CIP is updated and adopted by the Trustees every other year.

Benefits of a Capital Improvements Program

A Capital Improvement Program provides a number of benefits. It is primarily a planning tool that constitutes a comprehensive review of capital needs. In addition a CIP can:

- Identify the range of revenue sources available to finance capital projects.
- Enable the Town to retain and/or expand its limited capital resources more efficiently.
- Ensure that necessary projects are not built before they are needed, or after they become so expensive that they prohibit construction of other projects.
- Provide a generally agreed upon foundation for budgeting purposes thereby reducing the need to “reinvent the wheel” each year.

CIP Process

A Capital Improvement Program is a multi-year document and, by necessity, the key elements, i.e., projects included and revenue availability will change each year. However, the process by which the CIP is prepared, reviewed and adopted should be consistent. The major steps in the process recommended for Columbine Valley are:

- A. **Establish a capital planning committee or team responsible for the preparation and presentation of the CIP.** The Columbine Valley CIP Team consists of the Town Administrator, Town Treasurer, Town Engineer and Town Planner with support from the Manager of Public Works and the Chief of Police.
- B. **Inventory and evaluate previously approved, unimplemented or incomplete projects and include new project recommendations.** The CIP team has assessed the status of previously approved projects and taken inventory of additional capital needs. For each project included there is a Project Request Form which includes a

project description, the year proposed, the estimated cost and a graphic showing the location. The summary of all projects proposed in the Current, Action and Program years of the CIP are included as Appendix A of this report. The Individual Project Request Forms are included as Appendix B of this report. Again, this is an inventory of capital needs and financial feasibility is not a consideration in compiling the inventory.

- C. Develop a Finance Plan:** The CIP Team compiled a list of the revenue sources that are or could be available to finance capital projects. These revenue sources and the purposes for which they can be used are included as Appendix C. The project requests were then ranked both by project category and overall. Each Project Request Form for the Current, Action and Program years recommends funding sources appropriate and for each project. A summary Finance Plan is shown as Appendix D of this report.
- D. Recommend a Capital Improvements Program to the Trustees:** Based on the evaluation of each project and the feasibility of financing the projects, the CIP Team will then prepare a Recommended Capital Improvements program for Trustee consideration and action.

CIP Schedule

The CIP Team recommends the following schedule for the preparation, presentation and adoption of a Capital Improvements Program.

January: CIP Team reviews status of previously approved capital programs. The Town Administrator, Engineer, Manager of Public Works and Police Chief begin preparation of new or revised Project Request Forms.

February: The Project Request Forms are evaluated and a preliminary list of projects is prepared.

The Town finance team reviews the preliminary list of projects and with the Town Administrator, assess the financial feasibility. The Finance Plan element of the CIP is then prepared.

March: The recommended Capital Improvements Program is presented to the Board of Trustees at the March regular meeting for discussion.

April: The Trustees adopt the Capital Improvements Program by resolution.

October-December: Funding for the CIP will officially be appropriated in the Town's annual Budget, adopted by December 15 of each calendar year.

Inventory of Capital Needs

The CIP Team has listed, by category, the capital improvements and equipment purchases for the term of the Capital Program. There are six categories of capital improvement projects:

- **Streets:** This includes new streets and reconstruction of existing streets. Any project within the right of way of a street, such as street lights, signage and signals will be considered a street project unless the primary purpose is a not a street project such as drainage or beautification.
 - Reconstruction of streets is defined as demolition and reconstruction of street surface up to and including mill and overlay work, and including subgrade with significant temporary impact to travel and underground utilities.
 - * Maintenance of streets is not considered a capital expense and should be addressed in the Town's annual budgeting process as a general fund expenditure. Maintenance includes sweeping, striping, pothole repair, crack-seal, gutter pan replacement and other similar work.
- **Drainage/Flood Control:** This includes storm sewers and related improvements, retention ponds, water quality structures and flood control facilities.
- **Public Buildings and Facilities:** This includes new public buildings, storage units, support structures or remodels or additions to existing structures.
- **Major Equipment:** This includes Police and Public Works vehicles, tools, equipment or apparatus.
- **Parks, Recreation and Open Space:** This includes new parks, improvements to existing parks, active and passive recreation areas, trails and beautification.
- **Systems:** This includes computer servers, telephone and radio systems, and software programs.

The projects were selected for consideration based on the following criteria:

- Projects necessary for health and safety or that may prevent fatality, serious injury or major property damage.
- Projects mandated by federal law and/or state statutes or by applicable rules established by federal or state agencies.
- Projects already in process

- Projects related to other funded projects
- Projects identified in master plan(s)
- Projects necessary for maintenance or to reduce maintenance costs.

Impact on Maintenance Ratings:

Positive: Will generate revenue to offset expenses or reduce continued operating costs.

Slight: The project will generate some revenue but additional funds may be necessary to operate or maintain the project.

Negligible: The impact on operating costs is considered immaterial.

Negative: The project will require an increase in maintenance and or operating costs that are not offset by revenue generated.

- Citizen and neighborhood interest projects
- Financially cost effective projects

Appendix A

The following Project Summary is categorized by Current, Action and Program years

CIP Projects CURRENT YEAR (2022)	Category	Est. Cost
CVPD Ford Explorer Police Interceptor	Equipment	\$55,000
Public Works Snowplow	Equipment	\$68,000
Town-wide Light Pole Replacement	Streets	\$12,000

CIP Projects ACTION YEAR (2023)	Category	Est. Cost
Town Hall HVAC Replacement	Facilities	\$15,000
Town Hall Board Room and Basement Carpet	Facilities	\$15,000
CVPD Ford Explorer Police Interceptor	Equipment	\$50,000
Platte Canyon Sidewalk - Village to Fairway	Parks	\$225,000
Town-wide Light Pole Replacement	Streets	\$12,000
Annual Road Investment	Streets	\$3,815,000
Platte Canyon/Coal Mine Right Turn Lane	Streets	\$280,000

CIP Project PROGRAM YEARS (2024-2032)	Category	Est. Cost
Town Hall Interior Paint (2026)	Facilities	\$16,000
Town Hall Window Replacement (2028)	Facilities	\$25,000
CVPD Ford Explorer Police Interceptor*	Equipment	\$450,000
Police Laptop Computers (2026)	Systems	\$20,000
Town Server (2029)	Systems	\$10,000
Parks/Trails Infrastructure*	Parks	\$500,000
Town-wide Light Pole Replacement* (2024, 2025)	Streets	\$20,000
Par Circle and Eagle Drive Lateral (2030)	Streets	\$25,000
Town Wall Rehabilitation*	Streets	\$500,000

** Represents a multi-year project*

Appendix B

The following Project Request Forms were prepared for each project included in the inventory. The forms provide a description of the project, the year proposed, the estimated cost and a description of the proposed funding source.

Project Request Form

Project Name: Annual Road Investment

Staff Lead: Troy Carmann

Town Dept: Public Works/Engineering

Category: Streets

1st Presented for Funding: 2023

Historical Project Cost: n/a

CIP Project Total: \$2,215,000

Description and Justification

The objective of the Annual Road Investment is to keep the Town's roads in better than average structural condition with a smooth driving surface. The spending proposed below is designed to occur in conjunction with the recommended \$75,000 per year in town-wide maintenance spending.

Expenditures	Current		Action		Program		2024	2025	2026	2027	2028	2029	2030	2031	2032
	2022	2023	2023	2024	2024	2025	2026	2027	2028	2029	2030	2031	2032	2032	2032
Old Town							\$350,000	cs							
Burning Tree							\$700,000	mo							
Polo Meadows							\$75,000	cs							
Village							\$350,000	mo							
Augusta							\$20,000	cs							
Columbine Villas							\$120,000	cs							
Brookhaven							\$300,000	cs							
Willowcroft							\$150,000	cs							
Town-wide concert							\$150,000								

mo = mill and overlay, cs = chip and seal, fr = full reconstruction

Project Request Form

Project Name: Old Town Road Rehabilitation

Staff Lead: Jeremy Hayden

Town Dept: Public Works/Engineering

Category: Streets

1st Presented for Funding: 2022

Historical Project Cost: n/a

CIP Project Total: \$1,600,000

Description and Justification

The objective the Old Town Road Rehabilitation is to restore the roads to the same or better condition as they were at the beginning of 2022, prior to the water main replacement conducted by Denver Water. Two options have been identified by Town Staff: 1) perform a chip and seal operation over all impacted streets, gutter pan to gutter pan. The estimated cost is \$80,000. 2) perform a mill and overlay of all impacted streets, gutter pan to gutter pan. The estimated cost is \$160,000.

Expenditures	Current	Action	Program									
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
Construction		\$1,600,000	\$1,600,000 mo									
Total Expenditures		\$1,600,000										
Funding Sources												
Denver Water		\$800,000										
Capital Reserve Fund		\$800,000										
Total Funding Sources		\$1,600,000										

Operational/Maintenance Impact

Based on option two, staff believes that little to no annual maintenance will be required on these roads for at least six years.

Project Request Form**Project Name: Town Hall HVAC Replacement**

Staff Lead: Jeremy Hayden

Town Dept: Public Works

Category: Facility

1st Presented for Funding: 2018

Historical Project Cost: \$21,000

CIP Project Total: \$15,000**Description and Justification**

The Columbine Valley Town Hall has three heater and three air conditioner units that serve the buildings three distinct zones. Two systems have failed and been replaced over the past three years. Replacement verses repair was chosen due to cost of repair or the inability to obtain appropriate parts or coolant. The remaining system was installed when the current building was completed in 2004. The remaining system continues to need annual repair which maintains the operation of the units but does not increase the overall lifespan.

Expenditures	Current	Action	Program									
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
New HVAC System		\$15,000										
Total Expenditures		\$15,000										
Funding Sources												
General Fund		\$15,000										
Total Funding Sources		\$15,000										

Operational/Maintenance Impact

The estimated lifespan of a new Furnace/AC is approximately 15-20 years. Annual maintenance of a new unit is minimal.

Project Request Form**Project Name: Board Room and Basement Carpet**

Staff Lead: Jeremy Hayden

Town Dept: Public Works

Category: Facility

1st Presented for Funding: 2018

Historical Project Cost: \$0

CIP Project Total: \$15,000**Description and Justification**

The current carpet in the basement and boardroom is original to the 2004 facility and has become worn and in some cases poses tripping hazards. New Carpet was installed in the main floor administration offices in 2016. New carpet in the basement and board room would be of the square panel style to allow for easy replacement of soiled or damaged sections.

Expenditures	Current	Action	Program									
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
Installation of new carpet		\$15,000										
Total Expenditures		\$15,000										
Funding Sources												
General Fund		\$15,000										
Total Funding Sources		\$15,000										

Operational/Maintenance Impact

Annual maintenance and cleaning would be minimal.

Project Name: CVPD Ford Explorer Police Interceptor

Staff Lead: Brett Cottrell

Town Dept: Police

Category: Equipment

1st Presented for Funding: 2022

Historical Project Cost: n/a

CIP Project Total: \$500,000**Description and Justification**

Purchase of 8 new police vehicles between 2019 - 2028. Estimated \$50,000 per vehicle plus annual increase over 10 year period. Net cost approximately \$40,000 per vehicle. Average sale price of used vehicles has been \$10-\$12,000.

Expenditures	Current 2022	Action 2023	Program 2024	2025	2026	2027	2028	2029	2030	2031	2032
Purchase	\$55,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Total Expenditures			\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Funding Sources											
General Fund	\$55,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Vehicle Salvage		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Total Funding Sources	\$55,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000

Operational/Maintenance Impact

Scheduled annual maintained.

Project Request Form**Project Name: Town Wide Light Pole Replacement Program**

Staff Lead: Jeremy Hayden

1st Presented for Funding: 2018

Town Dept: Public Works

Historical Project Cost: \$30,000

Category: Streets

CIP Project Total: \$30,000**Description and Justification**

There are 21 concrete wrapped light poles in the Town's right-of-way in various stages of repair. This replacement program has replaced two-four poles per year since 2018 with new fiberglass LED lights as specified in the Town's standards. Four poles are scheduled for replacement in 2022, there will be 6 poles to replace after this calendar year.

Expenditures	Current	Action	Program									
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
Replacement	\$12,000	\$12,000	\$8,000									
Total Expenditures	\$12,000	\$12,000	\$8,000									
Funding Sources												
General Fund	\$12,000	\$12,000	\$8,000									
Total Funding Sources	\$12,000	\$12,000	\$8,000									

Operational/Maintenance Impact

Positive impact on maintenance. Replacement poles will reduce staff and monetary resources spent on repairing the existing poles and the LED bulbs will reduce the Town's utility costs.

Project Request Form**Project Name: Platte Canyon Sidewalk**

Staff Lead: Brent Kaslon

Town Dept: Planning

Category: Parks

1st Presented for Funding: 2019

Historical Project Cost: \$9,000 concept design

CIP Project Total: \$225,000**Description and Justification**

Children from the Village neighborhood have no access to safe crossing of Platte Canyon Road to get to Wilder Elementary School or to Columbine Trail. Costs include adding a sidewalk from Village Court to the signalized crossing at Ponds Circle.

Expenditures	Current	Action	Program									
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
Construction	\$0	\$225,000										
Total Expenditures												
Funding Sources												
Columbine Country Club			Cost/Share of moving fence in Town ROW									
General Fund		\$50,000										
County/State Grants		\$150,000										
Total Funding Sources		\$225,000										

Operational/Maintenance Impact

Cost of snow removal as needed. Approximately \$50.00 per snow event. Minimal annual maintenance.

Project Request Form

Project Name: Platte Canyon/Coal Mine Right Turn Lane

Staff Lead: Jeremy Hayden

Town Dept: Public Works

Category: Streets

1st Presented for Funding: 2019

Historical Project Cost: n/a

CIP Project Total: \$280,000

Description and Justification

This funding would cover survey, design, permits and construction. The Town will work with CDOT and Arapahoe County to get this project constructed in 2023.. This project is estimated to improve weekday p.m. peak hour conditions by two full level of service grades (D to B) and average vehicle delays by 30 seconds per vehicle.

Expenditures	Current	Action	Program									
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
Contribution		\$280,000										
Total Expenditures		\$280,000										
Funding Sources												
Capital Fund												
County/State Contributions		\$56,000										
		\$224,000										
Total Funding Sources		\$280,000										

Operational/Maintenance Impact

Minimal/none.

Project Request Form**Project Name: Replacement Town Server & Firewall**

Staff Lead: Bret Cottrell

1st Presented for Funding: 2022

Town Dept: Information Technology

Historical Project Cost: n/a

Category: Systems

CIP Project Total: \$10,000**Description and Justification**

The Town's current server, purchased and installed in 2019, is anticipated to reach its "end of life" in 2029. End of life means that Microsoft will no longer support the product, which includes not providing updates for security. Project costs include the purchase of a new server and firewall with installation by North Star.

Expenditures	Current	Action	Program		2024	2025	2026	2027	2028	2029	2030	2031	2032
	2022	2023											
Purchase/Installation										\$10,000			
Total Expenditures										\$10,000			
Funding Sources													
General Fund										\$10,000			
Total Funding Sources										\$10,000			

Operational/Maintenance Impact

Minimal annual associated costs.

Project Request Form

Project Name: Town Hall Interior Paint

Staff Lead: Jeremy Hayden

Town Dept: Public Works

Category: Facility

1st Presented for Funding: 2022

Historical Project Cost: \$0

CIP Project Total: \$16,000

Description and Justification

Town Hall interior was last painted in 2016. Annual touch up is performed as necessary.

	Current 2022	Action 2023	Program 2024	2025	2026	2027	2028	2029	2030	2031	2032
Expenditures											
Supplies and Labor					\$16,000						
Total Expenditures					\$16,000						
Funding Sources											
General Fund					\$16,000						
Total Funding Sources					\$16,000						

Operational/Maintenance Impact

Little to none once complete. Annual cost for maintenance is currently estimated at \$500, primarily in staff time.

Project Request Form

Project Name: Town Hall Window Replacement

Staff Lead: Jeremy Hayden

Town Dept: Public Works

Category: Facility

1st Presented for Funding: 2020

Historical Project Cost: \$0

CIP Project Total: \$25,000

Description and Justification

The current windows in Town Hall were installed when the building was constructed in 2004. Many have seals that are broken and moisture has collected between the panes.

	Current 2022	Action 2023	Program 2024	2025	2026	2027	2028	2029	2030	2031	2032
Expenditures											
Supplies and Labor							\$25,000				
Total Expenditures							\$25,000				
Funding Sources											
General Fund							\$25,000				
Total Funding Sources							\$25,000				

Operational/Maintenance Impact

Little to none.

Project Request Form

Project Name: CVPD Vehicle Laptop Computers

Staff Lead: Bret Cottrell

Town Dept: Police

Category: Systems

1st Presented for Funding: 2022

Historical Project Cost: n/a

CIP Project Total: \$20,000

Description and Justification

Current laptops, purchased in 2020, are Windows 10 which are anticipated to have reached their "end of life" by January 2026. This means Microsoft will not provide security updates which jeopardizes network security. Touchscreens and other hardware functions are also typically loosing function after five or more years of service.

	Current 2022	Action 2023	Program 2024	2025	2026	2027	2028	2029	2030	2031	2032
Expenditures											
Construction					\$20,000						
Total Expenditures					\$20,000						
Funding Sources											
General Fund					\$20,000						
Total Funding Sources					\$20,000						

Operational/Maintenance Impact

Minimal ongoing maintenance.

Project Request Form**Project Name: Parks and Trails Infrastructure**

Staff Lead: Brent Kaslon

1st Presented for Funding: 2022

Town Dept: Planning

Historical Project Cost: \$10,000 master planning process

Category: Parks

CIP Project Total: \$500,000**Description and Justification**

The Town is currently in the midst of a trails master planning process. It is expected to be adopted in some form by the Trustees in 2022. While specific projects are not known at this time, the projects currently under consideration may be ready for construction within the reach of the CIP Program years.

Expenditures	Current	Action	Program	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032			
Design and Construction				\$250,000			\$250,000			\$250,000				
Total Expenditures				\$250,000			\$250,000			\$250,000				
Funding Sources														
Open Space Fund				\$125,000			\$100,000			\$100,000				
Partner Funds				\$100,000			\$50,000			\$50,000				
General Fund				\$25,000			\$100,000			\$100,000				
Total Funding Sources				\$250,000			\$250,000			\$250,000				

Operational/Maintenance Impact

Unknown. TBD per project.

Project Request Form

Project Name: Par Circle and Eagle Drive Lateral

Staff Lead: Jeremy Hayden

Town Dept: Public Works/Engineering

Category: Drainage

1st Presented for Funding: 2020

Historical Project Cost: n/a

CIP Project Total: \$25,000

Description and Justification

In anticipation of Denver Water's anticipated abandonment of the Nevada Ditch, the ongoing structural problems with the lateral beneath these roads should be addressed.

	Current 2022	Action 2023	Program 2024	2025	2026	2027	2028	2029	2030	2031	2032
Expenditures											
Construction									\$25,000		
Total Expenditures									\$25,000		
Funding Sources											
Capital Fund									\$25,000		
Total Funding Sources									\$25,000		

Operational/Maintenance Impact

None.

Project Request Form**Project Name: Town Wall Rehabilitation**

Staff Lead: Jeremy Hayden

Town Dept: Public Works

Category: Streets

1st Presented for Funding: 2020

Historical Project Cost: \$40,000

CIP Project Total: \$500,000**Description and Justification**

The Town's masonry wall in the Village neighborhood along Platte Canyon Road, and in the Burning Tree neighborhood along Platte Canyon Road and Hunter Run Lane, is aging infrastructure with ongoing structural and drainage issues. While specific projects have not been formally identified it is anticipated that structural reinforcements will be required within the reach of the CIP Program years.

Expenditures	Current	Action	Program									
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
Design and Construction					\$100,000		\$100,000		\$100,000		\$100,000	
Total Expenditures					\$100,000		\$100,000		\$100,000		\$100,000	
Funding Sources												
General Fund					\$50,000		\$50,000		\$50,000		\$50,000	
Capital Fund					\$50,000		\$50,000		\$50,000		\$50,000	
Total Funding Sources					\$100,000		\$100,000		\$100,000		\$100,000	

Operational/Maintenance Impact

Minimal maintenance once repairs are made.

Appendix C

Capital Improvement Program Revenue Sources – Definitions

General Fund – The primary accounting vehicle for the Town's operating revenues and expenses. Generally, all revenues from taxes, fees and other sources are accounted for in the General Fund as are all expenditures for the general operating functions and activities of the Town. Tax revenues include property taxes, sales and use taxes, and specific ownership taxes. Fees include utility franchise fees, cable television franchise fees, building permit fees and motor vehicle registration fees. Other revenue sources include intergovernmental revenues such as state highway user tax allocation, county highway tax allocation, court fines, revenue from the Town of Bow Mar in support of public safety and building department costs, interest on invested reserves and miscellaneous items. Most of these items are described in greater detail in the Town's Annual Budget.

General Fund Reserves- The Town maintains general reserves to guard against disruption in providing the Town's services in the event of unexpected revenue shortfalls or unanticipated expenditures. Reserves are expected to accumulate over time to provide stability and flexibility to respond to unexpected adversity and/or opportunities.

Capital Reserves – The Town maintains a portion of its reserves as Capital Reserves to help fund capital improvements identified in the Capital Improvements Program (CIP). The CIP includes major improvements and equipment for general government purposes including public works projects, building construction and improvements, the improvement or acquisition of lands for parks and trails, technology, and capital equipment.

Impact Fees – These are one-time payments assessed as new homes are constructed by developers or builders pursuant to a Special Improvement Agreement entered into between the Town and a developer. The purpose of these fees is to defray specific costs of public works, public safety and administration which are associated with the new growth. These fees must be accounted for separately and cannot be comingled with General Fund cash balances.

Transportation Fees – The Town collects a one percent fee on all building permits with a valuation greater than \$25,000 to be used towards the annual maintenance of Town roads. The Trustees have the ability to transfer excess fees into the Capital Reserves.

Developer Infrastructure Contributions – Typically a developer is responsible for the cost of roads and stormwater systems in a new development. Upon completion, these assets are generally transferred to the Town or a local water and sanitation district for future maintenance.

Vehicle Salvage – Funds generated from the sale of Town vehicles after they have been replaced due to age or condition.

Federal, State or County Grants or Contributions – These funds are generally received for a specific purpose or project from an interested Federal, State or Local agency and may include cash or in-kind contributions (labor or engineering and design services) for use by the Town.

Arapahoe County Open Space Tax – This county-wide sales tax is shared by Arapahoe County municipalities and can only be used for the purchase and maintenance of new open space lands, parks and trails.

Municipal Bonds – These debt instruments are issued by local governments to finance public projects such as major road or infrastructure additions or repairs. Municipal bond issuance generally requires a favorable election to authorize the municipality to incur the debt and its ultimate retirement.

Revenue Bonds – These debt instruments are also issued by local governments; however, they are distinguished by a guarantee of repayment from a revenue source specifically identified in the bond document. An example might be a bond whose proceeds might fund infrastructure for a shopping mall with repayment coming from all or a portion of sales taxes generated by sales in the mall.

Special/Local Improvement Districts – A Special/Local Improvement District (SID) is a geographic area organized as an SID to fund improvements within the SID (generally roads and infrastructure). Funds are raised through the issuance/sale of SID bonds. Repayment of the bonds generally come from an SID property tax assessment specific to the property owners and properties within the SID.

Certificates of Participation – Certificates of Participation represent a lease-financing mechanism whereby investors finance a specific government asset acquisition or construction project. Repayment comes from regular lease payments over a period of time, after which, title to the asset(s) reverts to the government entity. Certificates of Participation can be issued without voter approval.



Request for Board of Trustee Action

Date: May 17, 2022

Title: Agreement with Arapahoe County for Open Space

Presented By: J.D. McCrumb, Town Administrator

Background: Last year, Arapahoe County voters approved the permanent reauthorization of the County's open space sales and use tax, with a new resolution governing the use of the funds. With the new resolution in place, the County and Columbine Valley need to enter into a new intergovernmental agreement (IGA) concerning shareback funding. The new IGA references the 2021 resolution, which superseded the prior resolutions, and it terminates the original shareback IGAs and amendments.

Additionally, the new resolution states that the IGA shall designate at least 20% of the annual shareback for maintenance of existing or new open space properties, trails, neighborhood and regional parks, and sports fields. We understand that some municipalities may wish to use more than 20% of their annual shareback funds for maintenance purposes.

Attachments: Arapahoe County Shareback IGA
Arapahoe County Resolution 21-263

Staff Recommendations: Approve as presented

Recommended Motion: "I move to approve the shareback IGA with Arapahoe County as presented"

**2022 INTERGOVERNMENTAL AGREEMENT
FOR OPEN SPACE SALES AND USE TAX SHAREBACK FUNDS**

This Intergovernmental Agreement ("Agreement") is made and entered into by and between **THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF ARAPAHOE, STATE OF COLORADO** ("County"), and the **TOWN OF COLUMBINE VALLEY**, a municipality and political subdivision of the State of Colorado ("Town"), collectively referred to as the "Parties."

RECITALS

- A. In 2003, the voters of the County approved a countywide sales and use tax of one-quarter of one percent (0.25% or 25 cents for every 100 dollars), which would expire December 31, 2013, to be used for specified open space objectives as set forth in County Resolution No. 030381;
- B. In 2011, the voters of the County reauthorized the open space sales and use tax until December 31, 2023, as set forth in County Resolution No. 110637;
- C. In 2021, the voters of the County permanently reauthorized the open space sales and use tax, until repealed, as set forth in County Resolution No. 21-263 ("Resolution"), which is attached and incorporated as Exhibit A and which superseded County Resolution Nos. 030381 and 110637;
- D. The Resolution provides that 50 percent of the annual revenue from the open space sales and use tax shall be distributed to all incorporated municipalities wholly or partially within the County ("Shareback Funds");
- E. The Resolution requires that each incorporated municipality enter into an intergovernmental agreement with the County before receiving Shareback Funds, as authorized by Article XIV, Section 18 of the Colorado Constitution and C.R.S. § 29-1-203; and
- F. The Resolution provides that each municipality shall collect the County's open space use tax on building and construction materials, as authorized by C.R.S. § 29-2-106(3)(a).

AGREEMENT

NOW, THEREFORE, the County and the Town agree as follows:

- 1. The Parties' 2004 Intergovernmental Agreement and 2012 First Amendment to Intergovernmental Agreement for Open Space Sales and Use Tax Shareback Funds are terminated and replaced in full by this Agreement.
- 2. On or before June 1 of each year, the County shall distribute to the Town its proportionate share of Shareback Funds. The amount of Shareback Funds will be based on the population of the Town in the County and the total incorporated population of the County. The population figures will be updated annually based on the official figures provided by the Demography Section of the Colorado Department of Local Affairs or any state agency that takes over the duties and responsibilities of the Demography Section.

3. If during each successive five-year period beginning with the effective date of this Agreement, the Town has not received or been allocated, through a combination of Shareback Funds, grant funds, joint project funds, or other County open space sales and use tax funds, a return of a total of 50 percent of the County open space sales and use tax revenues collected from within the Town boundaries, then the County shall use its best efforts to contribute or expend a portion of its share of County open space sales and use tax funds on a joint project or projects within the boundaries of the Town. The County's contribution or expenditure shall be in a total amount that equals or exceeds the difference between 50 percent of the County open space sales and use tax revenues collected within the boundaries of the Town during the five-year period and the amount returned to the Town through Shareback Funds, grant funds, joint project funds, and other County open space sales and use tax funds within the five-year period. Any such contribution or expenditure by the County shall be subject to the availability of County open space sales and use tax funds, annual appropriation by the County, and the availability and approval of the joint project or projects by the Board of County Commissioners after review and recommendation by the Open Space and Trails Advisory Board. The County shall be responsible for determining the amounts collected and returned for each five-year period based upon its records and information provided by the Colorado Department of Revenue, and the County's determination on this issue shall be final.
4. The Town specifically agrees that it shall only use its Shareback Funds for the uses set forth in Sections 12(c) and 12(e) of the Resolution.
5. The Town may use up to 20 percent of its annual distribution of Shareback Funds to maintain existing or new open space properties, trails, neighborhood and regional parks, and sports fields.
6. The Resolution allows Shareback Funds to be used for the development of trails, which may include on-street trails and sidepaths for the purposes of (a) connecting an isolated neighborhood or activity center to a park, trail, open space, or school, and (b) connecting to a trail system included in a regional, County, or special district planning document.
7. The Town agrees to erect and permanently maintain at least one sign in recognition of the Shareback Funds in a publicly visible area at each project site where Shareback Funds are invested for the purposes of acquiring land for open space, parks, or trails; improving sites for parks, trails, and open spaces; or other significant outdoor recreational purposes. The location, form, design, and wording of the sign(s) must be approved by the County's Open Spaces Director or delegate prior to installation. The sign(s) shall be erected prior to the site's public opening. Temporary construction signs shall also be erected in a publicly visible area to indicate where Shareback Funds are invested.
8. After receipt of its Shareback Funds, the Town will use any interest earned on these funds, and any income generated from the use or lease of lands acquired with these funds, only for the purposes set forth in the Resolution and in compliance with this Agreement.
9. The Town understands and agrees that no land or interests acquired with Shareback Funds may be sold, leased, traded, or otherwise conveyed, nor may an exclusive license or permit on the land or interests be given, without prior approval of the Town's governing body after

conducting a public hearing and without the prior written approval of the Board of County Commissioners or designee. The Town further agrees, if such sale, lease, trade, or conveyance is made or an exclusive license or interest has been given, the proceeds shall be deposited in a Town open space fund to be used for purposes consistent with the Resolution and this Agreement. In addition, any revenue earned by the Town through appreciation of land or interests acquired with Shareback Funds also shall be deposited in a Town open space fund to be used for purposes consistent with the Resolution and this Agreement.

10. In January of each year, the Town will submit to the County's Open Spaces Director or delegate an Annual Municipal Expenditure Report to certify that the Shareback Funds distributed in the previous year were used in conformance with the Resolution and to detail the Town's expenditures of its Shareback Funds.
11. The Town may bank its Shareback Funds from year to year as long as the funds are deposited into a reserve account for open space funds and expended in accordance with the Resolution and this Agreement. Further, when Shareback Funds are banked, it must be noted in the Town's Annual Municipal Expenditure Report.
12. Upon written notice from the County's Open Spaces Director or delegate informing the Town that it has failed to submit its Annual Municipal Expenditure Report, the Town shall submit its report to the County's Open Spaces Director or delegate within 30 days; if it fails to do so, the Town shall be deemed to be in violation of the Resolution and this Agreement. As such, the Town will be ineligible to receive future Shareback Funds, unless and until the Annual Municipal Expenditure Report and/or a compliance plan is submitted to the County's Open Spaces Director or delegate and is accepted and/or approved by the County.
13. The Town understands and agrees that if the Shareback Funds are not used in accordance with the Resolution and this Agreement, the Town will be ineligible to receive future Shareback Funds unless and until it submits a compliance plan to the County's Open Spaces Director or delegate and the County approves the compliance plan. Upon written notice by the County's Open Spaces Director or delegate that the Town must submit a compliance plan, the Town shall have 30 days to submit it.
14. The Town further understands and agrees that if it fails to (a) submit a compliance plan that is approved by the County, (b) meet the requirements of the County's approved compliance plan within 30 days of written notice of noncompliance by the County, or (c) submit its Annual Municipal Expenditure Report, then the Town's share of the Shareback Funds will be distributed, based on annual population figures, among the other participating incorporated municipalities.
15. Pursuant to the Resolution and C.R.S. § 29-1-203(1), the County specifically delegates authority to the Town to collect the County's open space use tax. The Town understands and agrees that it will use its best efforts and reasonable methods to collect the use tax on building and construction materials and will forward, on a monthly basis, by the end of the next month after the monies are collected (to facilitate such collection), such tax minus up to five percent (of the .25 percent tax collected), minus any refund given on previously collected building use tax, to the County's Sales Tax Analyst, 5334 South Prince Street, Littleton, CO 80120-1136. The County acknowledges and represents that the Town's retention of up to

five percent of the use tax collected, as set forth above, is not a violation of Section 9(c) of the Resolution.

16. The Town shall determine and use its own policies and procedures, including any exemption amounts, when it collects the County's open space use tax. A copy of the Town's policies and procedures relating to the County's open space use tax is attached and incorporated as Exhibit B. The Town understands and agrees that the County may conduct, at the County's expense, a review and/or an audit of the Town's records to verify collection by the Town of the County's open space use tax.
17. The County understands and the Town agrees and represents that the Town's policies and procedures (to the extent such policies and procedures exist for the collection of use taxes) provide for the collection of the County's open space use tax in accordance with the provisions above. However, if, following a County review and/or audit as set forth above performed in a manner consistent with the provisions of the Colorado Open Records Act, C.R.S. § 24-72-201 et seq., the County determines that the Town failed to collect the County's open space use tax in accordance with the Town's policies and procedures (if such policies and procedures exist for the collection of use taxes) and this Agreement, the Town shall be deemed to be in default of the Agreement. In the event of such a determination of default, the Town will be provided 60 days to modify its policies and procedures (if they exist) or to modify the manner of collection if policies and procedures do not exist, to rectify the default of the Agreement and to notify in writing the County's Open Spaces Director or delegate of the actions taken by the Town to bring it into compliance with the Agreement. The Town's failure to modify its policies and procedures, or its manner of collection if policies and procedures do not exist, in order to avoid any future failure to properly collect the County's open space use tax will be deemed a breach of the Agreement, and Shareback Funds accruing to the Town during the period of such breach will not be distributed for the period of the breach. If the Town's policies and procedures contain a procedure to remedy the failure by the Town to collect use taxes and to collect unpaid use taxes from the taxpayer, the Town shall follow such procedure and notify the County's Open Spaces Director or delegate whether such tax has been collected and will promptly forward any collected use tax to the County as provided above. The County and the Town acknowledge and agree that the County will not seek payment from the Town for the County's open space use tax that was not collected, provided the Town has used reasonable efforts to comply with the Town's collection procedures and the provisions of this paragraph.
18. In the event of a conflict between the Resolution and this Agreement, the Resolution shall control.
19. If any one or more provisions of this Agreement is determined to be illegal or unenforceable, all other provisions shall remain effective; however, the Parties shall enter into good faith negotiations and proceed with due diligence to draft a replacement provision that will achieve the original intent of the Parties.
20. This Agreement may be amended, modified, or changed, in whole or in part, only by written agreement duly authorized and executed by the County and the Town.

21. This Agreement shall be governed by and construed in accordance with the laws of the State of Colorado.

22. Venue for any dispute under this Agreement shall be in Arapahoe County District Court, pursuant to the appropriate rules of civil procedure.

23. Notices under this Agreement shall be sent to:

COUNTY: Board of County Commissioners of Arapahoe County
5334 South Prince Street
Littleton, CO 80120-1136

and

Arapahoe County Attorney
5334 South Prince Street
Littleton, CO 80120-1136

and

Arapahoe County Open Spaces Director
6934 S. Lima Street, Suite A
Centennial, CO 80112

and

Arapahoe County Open Space and Trails Advisory Board
6934 S. Lima Street, Suite A
Centennial, CO 80112

TOWN:

24. The Parties agree that there have been no representations made regarding the subject matter of this Agreement other than those, if any, contained in this Agreement, that this Agreement constitutes the entire agreement of the Parties with respect to the subject matter of this Agreement, and that the various promises and covenants contained in this Agreement are mutually agreed upon and are in consideration of one another.

25. This Agreement shall inure to the benefit of and be binding upon the Parties.

26. In the event of any claim by either party concerning this Agreement, the prevailing party shall be entitled to recover its reasonable attorneys' fees and costs from the other party.

27. This Agreement shall continue in full force and effect until the repeal of the Resolution.

28. This Agreement may be terminated by either party upon 30 days' written notice to the other party. If this Agreement is terminated, the Town's participation in the Shareback Funds program is also terminated.

IN WITNESS WHEREOF, the County and the Town have executed this Agreement as of the date of the Town's signature below.

THE TOWN OF COLUMBINE VALLEY

By: _____ Date: _____

Title: _____

Attest: _____

Title: _____

ATTEST:
Clerk to the Board

THE BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF ARAPAHOE

By: _____
Shannon Carter on behalf of
the Board of County Commissioners
pursuant to Resolution No. 22-049

EXHIBIT A

BOARD OF COUNTY COMMISSIONERS OF ARAPAHOE COUNTY, COLORADO

TUESDAY, AUGUST 10, 2021

At the regular meeting of the Board of County Commissioners for Arapahoe County, Colorado held at the Administration Building, 5334 South Prince Street, Littleton, Colorado on Tuesday, the 10th day of August, 2021, there were present:

Nancy Jackson, Chair	Commissioner District 2	Present
Carrie Warren-Gully, Chair Pro Tem	Commissioner District 5	Present
Bill Holen	Commissioner District 1	Present
Jeff Baker	Commissioner District 3	Present
Nancy Sharpe	Commissioner District 4	Present
Ron Carl	County Attorney	Present
Joan Lopez	Clerk to the Board	Absent and Excused
Joleen Sanchez	Clerk to the Board	Present
	Administrator	

RESOLUTION NO. 21-263 It was moved by Commissioner Sharpe and duly seconded by Commissioner Jackson to adopt the following Resolution:

WHEREAS, the Board of County Commissioners, on June 17, 2003, adopted Resolution Number 030381, which authorized the submission of a ballot issue to the eligible electors of Arapahoe County, proposing the imposition of a one quarter of one percent (0.25%) sales and use tax for open space and trails purposes; and

WHEREAS, on November 4, 2003, a majority of the eligible Arapahoe County electors approved the ballot issue authorizing the sales and use tax as specified in Resolution Number 030381; and

WHEREAS, the Board of County Commissioners, adopted Resolution Number 110637 on August 30, 2011, which authorized the submission of a ballot issue to the eligible electors of Arapahoe County, to extend the existing one quarter of one percent (0.25%) sales and use tax for open space and trails purposes; and

WHEREAS, on November 1, 2011, a majority of the eligible Arapahoe County electors approved the ballot issue extending the sales and use tax and making amendments as described in further detail in Resolution Number 110637; and

WHEREAS, pursuant to Resolution Number 110637, the sales and use tax is set to expire on December 31, 2023; and

WHEREAS, since establishing the open spaces program, Arapahoe County has built or improved 70 miles of trails, supported 168 park, trailhead, and heritage-area projects, conserved 31,000 acres of open space, and invested nearly \$360 million in open spaces, parks, trails and

heritage areas, with nearly 71% of funding provided directly to the County's cities and special districts for local needs; and

WHEREAS, Arapahoe County recently updated its open spaces master plan, which serves as a blueprint for the program's future, identifying opportunities for: conserving and enhancing natural lands, wildlife habitats and water resources, closing the gaps in the County's outdoor recreation network, and setting County priorities for educational programming and the stewardship of existing resources; and

WHEREAS, Arapahoe County sought and received substantial input from residents, businesses, municipalities, nonprofits, and special districts about the future of open spaces, parks, and trails within Arapahoe County as well as whether it is in the best interests of County residents to extend the sales and use tax past December 31, 2023; and

WHEREAS, the Board of County Commissioners established a reauthorization committee to evaluate options regarding a potential sales tax extension, engaging the public and the Open Spaces Citizen Advisory Board to make recommendations to the Board for consideration; and

WHEREAS, public feedback received demonstrated overwhelming support for extending the sales and use tax; and

WHEREAS, based upon input received, the Board of County Commissioners has determined that it is in the best interests of the residents of the County that the county-wide sales and use tax at the rate of one quarter of one percent (0.25%) be extended, the receipts from which will continue to be used for open space and trails purposes in the manner set forth in this resolution, which incorporates the provisions of both Resolution Numbers 030381 and 110637, as well as modifications to such provisions that extend the tax beyond its current expiration date of December 31, 2023, until repealed, increase the amount of funds available to municipalities and the County for maintenance, reduce funds available for acquisition, allow the County to allocate funds to active open space and park uses, allow for the re-distribution of unspent funds to other open space, park and trail uses, and makes some other revisions and clarifications to the County's open space tax program, as set forth in further detail below; and

WHEREAS, pursuant to Colorado Constitution Article X, Section 20, an extension of an expiring tax requires voter approval; and

WHEREAS, pursuant to Section IX. A. of Resolution Number 030381, some of the proposed amendments are permitted only if approved by a vote of the registered electors of Arapahoe County; and

WHEREAS, the Board of County Commissioners has determined that a ballot issue regarding the extension of the sales and use tax and modifications to the program, should be submitted by the Board of County Commissioners to the eligible electors of the County at the November 2, 2021, election; and

WHEREAS, pursuant to Section 1-5-203(3) C.R.S., the Board of County Commissioners through the adoption of this resolution certifies the ballot issue to the Arapahoe County Clerk and Recorder for said November 2, 2021, election.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of the County of Arapahoe, State of Colorado, as follows:

1. The ballot issue title and issue contained in Exhibit A, attached and incorporated herein, shall be presented in substantially such form to the registered electors of Arapahoe County at the coordinated election to be held on Tuesday, November 2, 2021, in accordance with all applicable laws. The Board of County Commissioners hereby directs that a copy of this Resolution be certified and filed in the Office of the Clerk and Recorder immediately and authorizes and directs the Clerk and Recorder to certify the ballot issue and ballot content as provided by law.
2. The name of the designated election official who will be responsible for conducting the election pursuant to the Uniform Election Code is Joan Lopez, Arapahoe County Clerk and Recorder.
3. Pursuant to C.R.S. § 1-11-203.5, any election contest arising out of a ballot issue or ballot question election concerning the order of the ballot or the form or content of the ballot title shall be commenced by petition filed with the proper court within five days after the title of the ballot issue or ballot question is set.
4. The officials and employees of Arapahoe County are hereby authorized and directed to take all actions necessary or appropriate to effectuate the provisions of this resolution.
5. The Arapahoe County Clerk and Recorder shall publish the text of the ballot title and question four separate times, a week apart, in the official newspaper of Arapahoe county and each incorporated municipality within Arapahoe County.
6. Subject to approval of the above-referenced ballot issue by a majority of the registered Arapahoe County electors voting at the November 2, 2021, election, the open space sales and use tax, as originally specified in Arapahoe County Resolution Number 030381, and as subsequently extended and amended as specified in Arapahoe County Resolution Number 10637, shall be further extended, amended and restated as specified below.
7. General Provisions.
 - (a) Purpose. The purpose of this Resolution is, upon the approval of a majority of registered electors voting on such proposal, to extend continuously beyond its current expiration date of December 31, 2023, until repealed, an existing sales tax of one quarter of one percent (0.25%) upon the sale at retail of tangible personal property and the furnishing of certain services in the County, and to extend continuously beyond its current expiration date of December 31, 2023, until repealed, an existing use tax of one quarter of one percent (0.25%) for the privilege

of use or consuming in the County any construction and building materials purchased at retail, and for the privilege of storing, using or consuming in the County any motor and other vehicles, purchased at retail on which registration is required, all in accordance with the provisions of Article 2 of Title 29, C.R.S., which provisions are incorporated herein by this reference, and to modify the provisions of the sales and use tax program as set forth herein.

- (b) Statutory Definitions Incorporated. For purposes of this Resolution, the definitions of the words contained herein shall be as defined in Sections 39- 26-102 and 39-26-201, C.R.S., which definitions are incorporated herein by this reference.
- (c) Effective Date: The provisions of this Resolution shall become effective immediately upon approval by a majority of registered electors voting upon such proposal, and once effective, shall supersede Arapahoe County Resolution Numbers 030381 and 10637.

8. Sales Tax. The imposition and collection of a one-quarter of one percent (0.25%) sales tax on all sales of tangible personal property at retail or the furnishing of services in Arapahoe County, as provided in Section 29-2-105(1)(d), C.R.S., effective throughout the incorporated and unincorporated portions of Arapahoe County, such tax having been originally imposed by Arapahoe County Resolution Number 030381, shall hereby continue to and beyond its current expiration date of December 31, 2023, until repealed, subject to the following terms and conditions:

- (a) Transactions Subject to the Sales Tax.
 - i. The tangible personal property and services taxable hereunder shall be the same as the tangible personal property and services taxable pursuant to Section 39-26-104, C.R.S., subject to the same exemptions as those specified in part 7 of article 26 of title 39, C.R.S. and Section 29-2-105, C.R.S. expressly including the exemption allowed by section 39-26-709 (1), C.R.S., for purchases of machinery or machine tools; the exemption for sales of electricity, coal, wood, gas, fuel oil, or coke specified in section 39-26-715 (1)(a)(II), C.R.S.; the exemption for sales of food specified in section 39-26-707 (1)(e), C.R.S.; the exemption for vending machine sales of food set forth in section 39-26-714 (2), C.R.S.; the exemption for occasional sales by a charitable organization set forth in section 39-26-718 (1)(b), C.R.S.; the exemption for sales and purchases of farm equipment and farm equipment under lease or contract specified in section 39-26-716 (2)(b) and (2)(c), C.R.S., excepting from the definition of "farm equipment" the sales and purchases of parts used in the repair or maintenance of farm equipment, all shipping pallets or aids paid for by a farm operation, any visual, electronic identification, or matched pair ear tags and electronic identification readers used to scan ear tags that are used by farm operators to identify or track food animals including animals used for food or in the production of food as specified in section 39-26-716 (1)(d), all sales and purchases of dairy equipment, and aircraft designed or adapted to undertake

agricultural applications; and the exemption for sales of low-emitting motor vehicles, power sources, or parts used for converting such power sources as specified in section 39-26-719 (1), C.R.S.; the exemption for sales of machinery or machine tools specified in section 39-26-709 (1), C.R.S., used in the processing of recovered materials by a business listed in the inventory prepared by the department of public health and environment pursuant to section 30-20-122 (1)(a)(V), C.R.S.; the exemption for sales of wood from salvaged trees killed or infested in Colorado by mountain pine beetles or spruce beetles as specified in section 39-26-723, C.R.S.; the exemption for sales that benefit a Colorado school specified in section 39-26-725, C.R.S.; the exemption for sales by an association or organization of parents and teachers of public school students that is a charitable organization as specified in section 39-26-718 (1)(c), C.R.S.; the exemption for sales of property for use in space flight specified in section 39-26-728, C.R.S.; and the exemption for manufactured homes set forth in section 39-26-721 (3).

- ii. All sales of personal property on which a specific ownership tax has been paid or is payable shall be - exempt from the sales tax imposed by Arapahoe County when such sales meet both of the following conditions: (1) the purchaser is a non-resident of or has his principal place of business outside of Arapahoe County, and (2) such personal property is registered or required to be registered outside the limits of Arapahoe County under the laws of the State of Colorado.
 - iii. Such sales tax will not be imposed upon the sale of tangible personal property at retail or the furnishing of services if the transaction was previously subjected to a sales or use tax lawfully imposed on the purchaser or user by another statutory or home rule county equal to or in excess of that sought to be imposed hereunder by Arapahoe County. A credit shall be granted against the sales tax imposed hereunder by Arapahoe County with respect to such transaction equal in amount to the lawfully imposed local sales or use tax previously paid by the purchaser or user to the previous statutory or home rule county. The amount of the credit shall not exceed the sales tax imposed hereunder by Arapahoe County.
- (b) Determination of Place at Which Sales are Consummated. For the purposes of this Resolution, all retail sales are sourced as specified in section 39-26-104 (3), C.R.S. The amount subject to the sales tax imposed hereunder shall not include any Colorado state sales or use tax imposed by Article 26 of Title 39, C.R.S.
 - (c) Collection, Administration, and Enforcement. The sales tax imposed hereunder shall be collected, administered and enforced by the Executive Director of the Colorado Department of Revenue ("Executive Director") in the same manner as the collection, administration and enforcement of the Colorado state sales tax. The provisions of Article 26 of Title 39, C.R.S., and all rules and regulations promulgated thereunder by the Executive Director shall govern the collection, administration, and enforcement of the sales tax imposed hereunder. Distribution

of all sales tax collected by the Executive Director, pursuant to this Resolution, shall be to Arapahoe County.

- (d) Vendor's Fee. The vendor shall be entitled as collection agent for the County to withhold an amount equal to one-half of one percent (.50%) of the total amount to be remitted by the vendor to the Executive Director each month to cover the vendor's expense in the collection and remittance of the Sales Tax. If any vendor is delinquent in remitting the Sales Tax, other than in unusual circumstances shown to the satisfaction of the Executive Director, the vendor shall not be allowed to retain any amounts to cover his or her expense in collecting and remitting said Sales Tax, and an amount equivalent to the full amount of the Sales Tax imposed by this Resolution shall be remitted to the Executive Director by any such delinquent vendor.

- 9. Use Tax. The imposition and collection of a one-quarter of one percent (0.25%) use tax in accordance with the provisions of Article 2, Title 29, C.R.S., for the privilege of using or consuming in Arapahoe County any construction and building materials purchased at retail and for the privilege of storing, using, or consuming in Arapahoe County any motor and other vehicles, purchased at retail on which registration is required, effective throughout the incorporated and unincorporated portions of Arapahoe County, such tax having been originally imposed by Arapahoe County Resolution Number 030381, shall hereby continue to and beyond its current expiration date of December 31, 2023, until repealed, subject to the following terms and conditions:

- (a) Exemptions from the Use Tax.

- i. Storage, use, or consumption of any tangible personal property the sale of which is subject to a retail sales tax imposed by Arapahoe County.
- ii. Storage, use or consumption of any tangible personal property purchased for resale in Arapahoe County either in its original form or as an ingredient of a manufactured or compounded product, in the regular course of a business.
- iii. Storage, use or consumption of tangible personal property brought into Arapahoe County by a nonresident thereof for his own storage, use, or consumption while temporarily within the County; however, this exemption does not apply to the storage, use, or consumption of tangible personal property brought into this State by a nonresident to be used in the conduct of a business in this State.
- iv. Storage, use, or consumption of tangible personal property by the United States government, or the State of Colorado, or its institutions, or its political subdivisions in their governmental capacities only or by religious or charitable corporations in the conduct of their regular religious or charitable functions.
- v. Storage, use, or consumption of tangible personal property by a person

engaged in the business of manufacturing or compounding for profit, or the use of any article, substance, or commodity, which tangible personal property enters into the processing of or becomes an ingredient or component part of the product or service which is manufactured, compounded, or furnished and the container, label, or the furnished shipping case thereof.

- vi. Storage, use, or consumption of any article of tangible personal property, the sale or use of which has already been subjected to a legally imposed sale or use tax of another statutory or home rule county equal to or in excess of that imposed by Arapahoe County. A credit shall be granted against the use tax imposed by Arapahoe County with respect to a person's storage, use, or consumption in Arapahoe County of tangible personal property purchased in another statutory or home rule county. The amount of the credit shall be equal to the tax paid by the person by reason of the imposition of a sales or use tax of the other statutory or home rule county on the purchase or use of the property. The amount of the credit shall not exceed the tax imposed by this proposal.
 - vii. Storage, use, or consumption of tangible personal property and household effects acquired outside of Arapahoe County and brought into it by a non-resident acquiring residency.
 - viii. Storage or use of a motor vehicle if the owner is or was, at the time of purchase, a non-resident of Arapahoe County and he purchased the vehicle outside of Arapahoe County for use outside of Arapahoe County and actually so used it for a substantial and primary purpose for which it was acquired and he registered, titled, and licensed said motor vehicle outside of Arapahoe County.
 - ix. Storage, use, or consumption of any construction and building materials and motor and other vehicles on which registration is required if a written contract for the purchase thereof was entered into prior to the effective date of this use tax resolution.
 - x. Storage, use, or consumption of any construction and building materials required or made necessary in the performance of any construction contract bid, let, or entered into any time prior to the effective date of the use tax imposed hereunder
- (b) The use tax imposed hereunder shall be applicable to every motor vehicle for which registration is required by the laws of the State of Colorado, and no registration shall be made of any motor or other vehicle for which registration is required, and no certificate of title shall be issued for such vehicle by the Department of Revenue or its authorized agents until any tax due upon the use, storage, or consumption thereof pursuant to this Resolution has been paid.

- (c) Collection, Administration, and Enforcement Except as provided by Section 39-26-209, C.R.S., the use tax imposed hereunder shall be collected, enforced and administered by Arapahoe County, consistent with Arapahoe County's guidelines, policies and procedures, which exist or may hereafter be promulgated not inconsistent with this Resolution. The use tax on construction and building materials shall be collected by the County's Public Works and Development Department, by each municipality or, as may be otherwise provided by intergovernmental agreement, based upon an estimate of building and construction materials costs submitted by the owner or contractor at the time a building permit application is made. All use tax collected on construction and building materials pursuant to this Resolution shall be distributed to Arapahoe County. All use tax collected on motor or other vehicles pursuant to this Resolution shall be distributed to Arapahoe County.
10. Arapahoe County Open Space Fund. A separate fund, known as the "Arapahoe County Open Space Fund" (the "Fund"), shall continue to be maintained, and 100% of the revenue derived from the sales and use tax imposed on the incorporated and unincorporated areas of Arapahoe County shall continue to be deposited thereto to be used solely for the purposes stated herein and as further described more fully below.
- (a) For purposes of Colo. Const., Art. X, Section 20, the receipt and expenditure of revenues of the sales tax and use tax shall be accounted for, budgeted and appropriated separately from other revenues and expenditures of Arapahoe County and outside of the fiscal year spending of the County as calculated under Art. X, Section 20, and nothing in Art. X, Section 20, shall limit the receipt and expenditure in each fiscal year of the full amount of such revenues of the sales tax and use tax, nor shall receipt and expenditure of such revenues affect or limit the receipt or expenditure of any and all other revenues of Arapahoe County for any fiscal year.
 - (b) Interest from Revenues and Income Generated from Acquired Lands. Interest generated from the revenues of the sales and use taxes imposed herein shall be used for the purposes stated herein. Income generated from the use or lease of preserved lands, natural areas, wildlife habitats, and parks acquired with the sales and use taxes imposed herein shall be used for the purposes stated herein.
11. Open Space and Trails Advisory Board. The Open Space and Trails Advisory Board ("OSTAB") shall continue to operate and advise the Board of County Commissioners on Open Space fund uses.
- (a) OSTAB shall consist of seven members.
 - (b) Each County Commissioner shall appoint one resident of his/her commissioner district to serve as an OSTAB member.
 - (c) The Board of County Commissioners shall appoint two Arapahoe County residents as at-large members.

- (d) OSTAB members shall serve three-year terms of office. Members may be re-appointed to no more than two successive terms.
- (e) OSTAB members shall serve at the pleasure of the Board of County Commissioners.
- (f) Members shall not be compensated for their services.
- (g) Members shall act in accordance with law, including Colorado conflict of interest laws applicable to public bodies. No member shall vote or participate in the application process regarding an acquisition or expenditure in which he or she has a financial or ownership interest, or where he or she has an ownership interest in an adjacent property.
- (h) OSTAB shall continue to meet as provided in its bylaws to review proposed projects and perform other duties in accordance with this Resolution.
- (i) OSTAB shall make recommendations to the Board of County Commissioners regarding the distribution of revenue collected from the Open Space Sales and Use Tax, in accordance with the guidelines set forth in this Resolution.

12. Distribution of Sales and Use Tax Revenue. The revenue collected from the Open Space Sales and Use Tax shall be distributed and administered in the following manner and subject to the definitions and conditions as set forth in this Resolution:

- (a) The annual revenue from the Open Space Sales and Use Tax shall be distributed according to the percentages as set forth below. Expenditure of said revenue is governed by the provisions set forth in Section 12.

Shareback to all incorporated municipalities or portions thereof based on the population of the incorporated municipality or portions thereof in Arapahoe County versus total population of incorporated areas in Arapahoe County 50%

County Open Space Program funds to be used as follows:

County Administrative Costs	4%
Available as grants to incorporated municipalities and special districts within Arapahoe County	12%
Designated Arapahoe County Heritage Areas	4.1%

Maintenance of County Open Space 9.9%

Acquisition of open space and/or interests in open
space to include for the development of multi-use trails 20%

Total distribution by percentages of Open Space Fund
created by Open Space Sales and Use Tax 50%
100%

- (b) County Administrative Costs are those costs necessary for the County to administer the distribution of funds, to include distribution of Shareback Funds; development, creation, oversight and monitoring of and compliance with Intergovernmental Agreements ("IGAs"); grant review and distribution of grant funds; site reviews for grants and review of certified Annual Municipal Reports, as well as to administer the County's own Open Space Program, excluding maintenance, as set forth more fully below.
- (c) Shareback Funds are those monies distributed to the incorporated municipalities wholly and/or partially in Arapahoe County for open space uses as more fully set forth below.
- i. These funds will be distributed to each incorporated municipality within or partially within Arapahoe County based on the population within said jurisdiction in Arapahoe County and the total incorporated population of Arapahoe County.
 - ii. The population figures will be updated annually based on the official figures provided by the Demography Section of the Colorado Department of Local Affairs or any state agency which takes over the duties and responsibilities of said Demography Section.
 - iii. The Shareback Funds will be distributed on an annual basis to each incorporated municipality, wholly or partially within Arapahoe County, provided that:
 - a. The incorporated municipality has entered into an Intergovernmental Agreement (IGA) with the Board of County Commissioners.
 - b. Such required IGA reflects the terms, conditions, intent and purpose of this Resolution consistent with the guidelines as set forth in Section 12(c) and (e) below.
 - c. Shareback Funds may be used for the open space uses as set forth in Section 12(e) below.

- d. Further, an incorporated municipality may use up to the percentage of its Shareback Funds designated in the IGA with the Board of County Commissioners, which designated percentage shall be at least 20% of the annual allocation, to maintain existing or new open space properties, trails, neighborhood and regional parks, and sports fields.
- e. Incorporated municipalities may bank Shareback Funds from year to year, as long as such funds are expended in accordance with the purposes set forth in this Resolution, and such is noted in the Annual Municipal Expenditure Report as set forth in Section 12 (iii) (g).
- f. Every December 31st, each incorporated municipality which received Shareback Funds, must certify and submit in writing, to the Board of County Commissioners, that the funds were used in conformance with this Resolution and must detail the expenditures of its Shareback Funds. Such submission shall be called the Annual Municipal Expenditure Report.
- g. If Shareback Funds are not used in accordance with the provisions and guidelines set forth in this Resolution and/or are used in violation of the terms and conditions of the IGA, the offending incorporated municipality will be ineligible for future Shareback Funds, unless and until a compliance plan is submitted by the offending municipality to and approved by the Board of County Commissioners.
- h. If the offending municipality fails to submit a compliance plan approved by the Board of County Commissioners or fails to meet the requirements of the Board of County Commissioners' approved compliance plan, then the Share of the non-complying entity will be distributed, based on annual population figures, among the other participating incorporated municipalities.

(d) The County Open Space Program shall have the following components:

- i. Grant Program. The County shall have funds, as specified above in Section 12 (a), available for distribution in the form of grants to incorporated municipalities; special districts, which provide recreational services or amenities; and recreation districts.

Said grants shall be used for the purposes specified in Section 12 (c) (iii) (d) or 12 (e) (i), and in accordance with the guidelines set forth in this Resolution.

- a. Those entities having proposals consistent with the guidelines as set forth in this Resolution may submit their grant applications to OSTAB.

- b. OSTAB and County staff shall review the grant applications and make recommendations to the Board of County Commissioners regarding the approval, conditional approval or denial of each application.
 - c. The Board of County Commissioners then shall approve, conditionally approve, or deny the grant application.
 - d. If the County distributes less than 12% of the Open Space Sales and Use Tax as designated for grants, the remaining portion shall be retained by the County to be used for purposes set forth in Section 12 (d) (v) below.
- ii. Designated Heritage Areas. The Board of County Commissioners shall authorize expenditure of funds for Designated Arapahoe County Heritage Areas ("Designated Heritage Areas") located in unincorporated Arapahoe County.
 - a. A Designated Heritage Area is defined as lands or structures which have a cultural or historical significance to Arapahoe County, such as a historic property or the fairgrounds.
 - b. The Board of County Commissioners shall consider designating land or a structure as a Designated Heritage Area after OSTAB and County staff have reviewed and made recommendations on a proposal for such an area.
 - c. Before it designates a Designated Heritage Area, the Board of County Commissioners shall conduct a public hearing on the proposal.
 - d. Funds allocated to Designated Heritage Areas may be used for maintenance of structures and grounds, as well as for future improvements and operations. Funds may not be used for construction of new buildings.
 - e. If the County uses less than the allocated funds for Designated Heritage Areas, the remaining portion shall be retained by the County as set forth in Section 12 (d) (5) below.
- iii. Open Space Maintenance. The County may use funds, as specified in Section 12 (a), for maintenance of County Open Space, to include trails.
 - a. Open Space maintenance funds may not be used for maintenance of Designated Heritage Areas if said area's maintenance is funded under the Designated Heritage Areas portion of the County's program.
 - b. If the County uses less than the allocated amount in the Fund for

maintenance, the remaining portion shall be retained by the County as set forth in Section 12 (d) (v) below.

- iv. Acquisition of Open Space and Trail Development. The County shall use the percentage of the Fund, as specified in Section 12(a) above, to acquire open space or interests in open space, to restore, improve and protect open space, to acquire and develop trails, and for such other uses set forth in Section 12 (e) (i) and subject to any other applicable restrictions on the use of the funds set forth herein.
 - v. If the allocated funds for the County administrative costs, grants, Designated Heritage Areas, County open space maintenance and/or acquisition of open space or interests in open space or trail development are not expended by December 31st of each year, the County shall bank such funds, and such funds may be expended in a future year for such uses. Alternatively, the Board of County Commissioners may reallocate unspent funds to other uses allowed by this Resolution based on recommendations from OSTAB.
 - vi. On an annual basis, the County will hire an independent auditor to audit the County's expenditures of the Fund.
- (e) Additional Guidelines for Use of Funds:
- i. Revenues collected from the Open Space Sales and Use Tax may be used in the following manner:
 - a. To acquire fee title interest in real property for the purposes provided herein;
 - b. To acquire less than fee interests in real property for the purposes provided herein; such as easements (including conservation and agricultural), future interests, covenants, development rights, subsurface rights and contractual rights, either on an exclusive or nonexclusive basis;
 - c. To acquire water rights for use in connection with the purposes provided herein;
 - d. To acquire lands that preserve urban and rural open space; natural areas; agricultural and ranch lands; water quality; lakes; rivers; streams; corridors of rivers and streams; views; vistas; ridgelines; wildlife habitat and movement corridors; trail corridors; flood plains and wetlands;
 - e. To acquire lands that are buffers maintaining community identity;

- f. To acquire and/or improve lands for neighborhood and regional parks, sports fields, dog parks, and other active and passive outdoor recreation purposes;
 - g. To acquire lands with other important values such as historic sites that contribute to the County's and County municipalities' natural and cultural heritage;
 - h. To acquire rights-of-way and easements for trails and access to public lands, and to build and improve such trails and access ways;
 - i. To allow expenditure of funds, consistent with the guidelines set forth in this Resolution, for joint projects between counties and municipalities, special districts which have a recreational component, recreation districts, or other governmental entities in the County;
 - j. To improve, restore and/or protect open space lands as provided herein;
 - k. To manage, patrol and maintain those lands as provided herein;
 - l. To pay for related acquisition, construction, equipment, and/or improvements;
 - m. To allow for the funding of environmental education programs in a manner consistent with the purposes of this Resolution;
 - n. To implement and effectuate the purposes of the Open Space Program.
- ii. No land or interests acquired with the revenues of the Open Space Sales and Use Tax may be sold, leased, traded, or otherwise conveyed, nor may an exclusive license or permit on such land or interests be given, without such approval by the governing body of the entity having received any portion of the Fund, after conducting a public hearing.
 - iii. If the Board of County Commissioners sells land or interests as specified in paragraph 2 above, the proceeds shall be deposited with the Open Space Fund.
 - iv. If any incorporated municipality; special district, which provides recreational services or amenities; or recreation district, sells land or transfers interests as specified in Paragraph 2 above, the proceeds shall be deposited in a fund to be used for purposes consistent with this Resolution.

13. Repeal and Amendment

- (a) If this Resolution is approved by a majority of the registered electors of Arapahoe

County at the election to be held on November 2, 2021, its provisions relating to the amount of tax imposed, specifically the one-quarter of one percent (0.25%) sales tax specified in Section 8 and one-quarter of one percent (0.25%) use tax specified in Section 9, the provisions relating to the deposit and expenditure of revenue as set forth in Section 10, and the provisions of Sections 11 and 12, shall not be repealed or amended except by a vote of the registered electors of the County.

- (b) Except as provided in subsection A hereof, or as otherwise provided in Article 2 of Title 29, C.R.S., the provisions of this Resolution may be repealed or amended, subsequent to its adoption of the sales and use tax by a majority of the voters of Arapahoe County, by a majority vote of the Board of County Commissioners, and such repeal or amendment need not be submitted to the registered electors of the County for their approval.

- 14. If any section, paragraph, clause or provision of this Resolution is held to be invalid or unenforceable, such invalidity or lack of enforceability shall not affect any of the remaining sections, paragraphs, clauses or provisions of this resolution.

The vote was:

Commissioner Baker, Yes; Commissioner Holen, Yes; Commissioner Jackson, Yes; Commissioner Sharpe, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

EXHIBIT A

CONTINUE EXISTING FUNDING FOR ARAPAHOE COUNTY'S OPEN SPACES, TRAILS, AND PARKS

WITHOUT INCREASING THE TAX RATE, SHALL ARAPAHOE COUNTY BE AUTHORIZED TO EXTEND ITS EXISTING ONE-QUARTER OF ONE PERCENT SALES AND USE TAX, OR 25 CENTS FOR EVERY 100 DOLLARS, WHICH WILL NOT BE COLLECTED ON SALES OF FOOD OR PRESCRIPTION DRUGS, WITH THE PROCEEDS TO BE USED FOR THE SAME PURPOSES, INCLUDING BUT NOT LIMITED TO:

CONSERVING LANDS THAT PROTECT WATER QUALITY IN RIVERS, LAKES AND STREAMS;

PROTECTING AND MAINTAINING NATURAL AREAS, WILDLIFE HABITAT, AND OPEN SPACE;

PROVIDING, MAINTAINING, AND IMPROVING REGIONAL AND NEIGHBORHOOD PARKS AND TRAILS;

PROVIDING MORE ACTIVE RECREATION OPPORTUNITIES FOR CHILDREN, YOUTH, ADULTS AND OLDER ADULTS;

PRESERVING WORKING FARMS AND RANCHES TO ENSURE LOCAL FOOD PRODUCTION; AND

MAINTAINING AND PRESERVING HISTORIC SITES;

WITH THE CONTINUED REQUIREMENT THAT THE COUNTY'S PROGRAM EXPENDITURES FOR PROJECTS AND GRANTS BE FIRST SUBMITTED TO A CITIZEN ADVISORY BOARD FOR A RECOMMENDATION TO THE COUNTY COMMISSIONERS; AND THAT THE PROGRAM BE SUBJECT TO AN ANNUAL INDEPENDENT AUDIT PUBLISHED ON THE COUNTY'S WEBSITE, AND SUBJECT TO SUCH OTHER RESTATED, UPDATED AND AMENDED REQUIREMENTS AS ARE SET FORTH IN ARAPAHOE COUNTY RESOLUTION NUMBER 21-263, AND EXTENDING THE TAX CONTINUOUSLY BEYOND ITS CURRENT EXPIRATION DATE, UNTIL REPEALED, AS A VOTER APPROVED REVENUE CHANGE AND EXCEPTION TO LIMITS WHICH WOULD OTHERWISE APPLY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW, THE ABOVE CONSTITUTING NO SIGNIFICANT CHANGES TO THE PROGRAM REQUIREMENTS, EXCEPT TO: INCREASE THE AMOUNT OF FUNDING AVAILABLE TO MUNICIPALITIES AND THE COUNTY FOR MAINTENANCE OF OPEN SPACE, PARKS AND TRAILS, REDUCE THE ALLOCATION AVAILABLE FOR ACQUISITION AND DEVELOPMENT OF OPEN SPACE AND TRAILS, ALLOW COUNTY EXPENDITURES TO BE ALLOCATED TO ACTIVE OPEN SPACE AND PARK USES BASED ON RECOMMENDATIONS OF THE CITIZEN ADVISORY BOARD, AND TO ALLOW UNSPENT COUNTY OPEN SPACE FUNDS TO BE RE-ALLOCATED FOR OTHER OPEN SPACE, PARK AND TRAIL PURPOSES?

I, Joan Lopez, Arapahoe County Clerk and ex-officio Clerk to the Board of County Commissioners, in and for the County and State aforesaid, do hereby certify that the annexed and foregoing order is truly copied from the records of the proceedings of the Board of County Commissioners for said Arapahoe County, now in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Littleton, Colorado this 20th day of August, 2021.



A handwritten signature in black ink, appearing to read "Joan Lopez", is written over a horizontal line.

Joan Lopez, Clerk to the Board

EXHIBIT B

POLICIES AND PROCEDURES FOR COLLECTION OF OPEN SPACE USE TAX

BOARD OF COUNTY COMMISSIONERS OF ARAPAHOE COUNTY, COLORADO

TUESDAY, AUGUST 10, 2021

At the regular meeting of the Board of County Commissioners for Arapahoe County, Colorado held at the Administration Building, 5334 South Prince Street, Littleton, Colorado on Tuesday, the 10th day of August, 2021, there were present:

Nancy Jackson, Chair	Commissioner District 2	Present
Carrie Warren-Gully, Chair Pro Tem	Commissioner District 5	Present
Bill Holen	Commissioner District 1	Present
Jeff Baker	Commissioner District 3	Present
Nancy Sharpe	Commissioner District 4	Present
Ron Carl	County Attorney	Present
Joan Lopez	Clerk to the Board	Absent and Excused
Joleen Sanchez	Clerk to the Board	Present
	Administrator	

RESOLUTION NO. 21-263 It was moved by Commissioner Sharpe and duly seconded by Commissioner Jackson to adopt the following Resolution:

WHEREAS, the Board of County Commissioners, on June 17, 2003, adopted Resolution Number 030381, which authorized the submission of a ballot issue to the eligible electors of Arapahoe County, proposing the imposition of a one quarter of one percent (0.25%) sales and use tax for open space and trails purposes; and

WHEREAS, on November 4, 2003, a majority of the eligible Arapahoe County electors approved the ballot issue authorizing the sales and use tax as specified in Resolution Number 030381; and

WHEREAS, the Board of County Commissioners, adopted Resolution Number 110637 on August 30, 2011, which authorized the submission of a ballot issue to the eligible electors of Arapahoe County, to extend the existing one quarter of one percent (0.25%) sales and use tax for open space and trails purposes; and

WHEREAS, on November 1, 2011, a majority of the eligible Arapahoe County electors approved the ballot issue extending the sales and use tax and making amendments as described in further detail in Resolution Number 110637; and

WHEREAS, pursuant to Resolution Number 110637, the sales and use tax is set to expire on December 31, 2023; and

WHEREAS, since establishing the open spaces program, Arapahoe County has built or improved 70 miles of trails, supported 168 park, trailhead, and heritage-area projects, conserved 31,000 acres of open space, and invested nearly \$360 million in open spaces, parks, trails and

heritage areas, with nearly 71% of funding provided directly to the County's cities and special districts for local needs; and

WHEREAS, Arapahoe County recently updated its open spaces master plan, which serves as a blueprint for the program's future, identifying opportunities for: conserving and enhancing natural lands, wildlife habitats and water resources, closing the gaps in the County's outdoor recreation network, and setting County priorities for educational programming and the stewardship of existing resources; and

WHEREAS, Arapahoe County sought and received substantial input from residents, businesses, municipalities, nonprofits, and special districts about the future of open spaces, parks, and trails within Arapahoe County as well as whether it is in the best interests of County residents to extend the sales and use tax past December 31, 2023; and

WHEREAS, the Board of County Commissioners established a reauthorization committee to evaluate options regarding a potential sales tax extension, engaging the public and the Open Spaces Citizen Advisory Board to make recommendations to the Board for consideration; and

WHEREAS, public feedback received demonstrated overwhelming support for extending the sales and use tax; and

WHEREAS, based upon input received, the Board of County Commissioners has determined that it is in the best interests of the residents of the County that the county-wide sales and use tax at the rate of one quarter of one percent (0.25%) be extended, the receipts from which will continue to be used for open space and trails purposes in the manner set forth in this resolution, which incorporates the provisions of both Resolution Numbers 030381 and 110637, as well as modifications to such provisions that extend the tax beyond its current expiration date of December 31, 2023, until repealed, increase the amount of funds available to municipalities and the County for maintenance, reduce funds available for acquisition, allow the County to allocate funds to active open space and park uses, allow for the re-distribution of unspent funds to other open space, park and trail uses, and makes some other revisions and clarifications to the County's open space tax program, as set forth in further detail below; and

WHEREAS, pursuant to Colorado Constitution Article X, Section 20, an extension of an expiring tax requires voter approval; and

WHEREAS, pursuant to Section IX. A. of Resolution Number 030381, some of the proposed amendments are permitted only if approved by a vote of the registered electors of Arapahoe County; and

WHEREAS, the Board of County Commissioners has determined that a ballot issue regarding the extension of the sales and use tax and modifications to the program, should be submitted by the Board of County Commissioners to the eligible electors of the County at the November 2, 2021, election; and

WHEREAS, pursuant to Section 1-5-203(3) C.R.S., the Board of County Commissioners through the adoption of this resolution certifies the ballot issue to the Arapahoe County Clerk and Recorder for said November 2, 2021, election.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of the County of Arapahoe, State of Colorado, as follows:

1. The ballot issue title and issue contained in Exhibit A, attached and incorporated herein, shall be presented in substantially such form to the registered electors of Arapahoe County at the coordinated election to be held on Tuesday, November 2, 2021, in accordance with all applicable laws. The Board of County Commissioners hereby directs that a copy of this Resolution be certified and filed in the Office of the Clerk and Recorder immediately and authorizes and directs the Clerk and Recorder to certify the ballot issue and ballot content as provided by law.
2. The name of the designated election official who will be responsible for conducting the election pursuant to the Uniform Election Code is Joan Lopez, Arapahoe County Clerk and Recorder.
3. Pursuant to C.R.S. § 1-11-203.5, any election contest arising out of a ballot issue or ballot question election concerning the order of the ballot or the form or content of the ballot title shall be commenced by petition filed with the proper court within five days after the title of the ballot issue or ballot question is set.
4. The officials and employees of Arapahoe County are hereby authorized and directed to take all actions necessary or appropriate to effectuate the provisions of this resolution.
5. The Arapahoe County Clerk and Recorder shall publish the text of the ballot title and question four separate times, a week apart, in the official newspaper of Arapahoe county and each incorporated municipality within Arapahoe County.
6. Subject to approval of the above-referenced ballot issue by a majority of the registered Arapahoe County electors voting at the November 2, 2021, election, the open space sales and use tax, as originally specified in Arapahoe County Resolution Number 030381, and as subsequently extended and amended as specified in Arapahoe County Resolution Number 10637, shall be further extended, amended and restated as specified below.
7. General Provisions.
 - (a) Purpose. The purpose of this Resolution is, upon the approval of a majority of registered electors voting on such proposal, to extend continuously beyond its current expiration date of December 31, 2023, until repealed, an existing sales tax of one quarter of one percent (0.25%) upon the sale at retail of tangible personal property and the furnishing of certain services in the County, and to extend continuously beyond its current expiration date of December 31, 2023, until repealed, an existing use tax of one quarter of one percent (0.25%) for the privilege

of use or consuming in the County any construction and building materials purchased at retail, and for the privilege of storing, using or consuming in the County any motor and other vehicles, purchased at retail on which registration is required, all in accordance with the provisions of Article 2 of Title 29, C.R.S., which provisions are incorporated herein by this reference, and to modify the provisions of the sales and use tax program as set forth herein.

- (b) Statutory Definitions Incorporated. For purposes of this Resolution, the definitions of the words contained herein shall be as defined in Sections 39- 26-102 and 39-26-201, C.R.S., which definitions are incorporated herein by this reference.
 - (c) Effective Date: The provisions of this Resolution shall become effective immediately upon approval by a majority of registered electors voting upon such proposal, and once effective, shall supersede Arapahoe County Resolution Numbers 030381 and 10637.
8. Sales Tax. The imposition and collection of a one-quarter of one percent (0.25%) sales tax on all sales of tangible personal property at retail or the furnishing of services in Arapahoe County, as provided in Section 29-2-105(1)(d), C.R.S., effective throughout the incorporated and unincorporated portions of Arapahoe County, such tax having been originally imposed by Arapahoe County Resolution Number 030381, shall hereby continue to and beyond its current expiration date of December 31, 2023, until repealed, subject to the following terms and conditions:
- (a) Transactions Subject to the Sales Tax.
 - i. The tangible personal property and services taxable hereunder shall be the same as the tangible personal property and services taxable pursuant to Section 39-26-104, C.R.S., subject to the same exemptions as those specified in part 7 of article 26 of title 39, C.R.S. and Section 29-2-105, C.R.S. expressly including the exemption allowed by section 39-26-709 (1), C.R.S., for purchases of machinery or machine tools; the exemption for sales of electricity, coal, wood, gas, fuel oil, or coke specified in section 39-26-715 (1)(a)(II), C.R.S.; the exemption for sales of food specified in section 39-26-707 (1)(e), C.R.S.; the exemption for vending machine sales of food set forth in section 39-26-714 (2), C.R.S.; the exemption for occasional sales by a charitable organization set forth in section 39-26-718 (1)(b), C.R.S.; the exemption for sales and purchases of farm equipment and farm equipment under lease or contract specified in section 39-26-716 (2)(b) and (2)(c), C.R.S., excepting from the definition of “farm equipment” the sales and purchases of parts used in the repair or maintenance of farm equipment, all shipping pallets or aids paid for by a farm operation, any visual, electronic identification, or matched pair ear tags and electronic identification readers used to scan ear tags that are used by farm operators to identify or track food animals including animals used for food or in the production of food as specified in section 39-26-716 (1)(d), all sales and purchases of dairy equipment, and aircraft designed or adapted to undertake

agricultural applications; and the exemption for sales of low-emitting motor vehicles, power sources, or parts used for converting such power sources as specified in section 39-26-719 (1), C.R.S.; the exemption for sales of machinery or machine tools specified in section 39-26-709 (1), C.R.S., used in the processing of recovered materials by a business listed in the inventory prepared by the department of public health and environment pursuant to section 30-20-122 (1)(a)(V), C.R.S.; the exemption for sales of wood from salvaged trees killed or infested in Colorado by mountain pine beetles or spruce beetles as specified in section 39-26-723, C.R.S.; the exemption for sales that benefit a Colorado school specified in section 39-26-725, C.R.S.; the exemption for sales by an association or organization of parents and teachers of public school students that is a charitable organization as specified in section 39-26-718 (1)(c), C.R.S.; the exemption for sales of property for use in space flight specified in section 39-26-728, C.R.S.; and the exemption for manufactured homes set forth in section 39-26-721 (3).

- ii. All sales of personal property on which a specific ownership tax has been paid or is payable shall be - exempt from the sales tax imposed by Arapahoe County when such sales meet both of the following conditions: (1) the purchaser is a non-resident of or has his principal place of business outside of Arapahoe County, and (2) such personal property is registered or required to be registered outside the limits of Arapahoe County under the laws of the State of Colorado.
 - iii. Such sales tax will not be imposed upon the sale of tangible personal property at retail or the furnishing of services if the transaction was previously subjected to a sales or use tax lawfully imposed on the purchaser or user by another statutory or home rule county equal to or in excess of that sought to be imposed hereunder by Arapahoe County. A credit shall be granted against the sales tax imposed hereunder by Arapahoe County with respect to such transaction equal in amount to the lawfully imposed local sales or use tax previously paid by the purchaser or user to the previous statutory or home rule county. The amount of the credit shall not exceed the sales tax imposed hereunder by Arapahoe County.
- (b) Determination of Place at Which Sales are Consummated. For the purposes of this Resolution, all retail sales are sourced as specified in section 39-26-104 (3), C.R.S. The amount subject to the sales tax imposed hereunder shall not include any Colorado state sales or use tax imposed by Article 26 of Title 39, C.R.S.
 - (c) Collection, Administration, and Enforcement. The sales tax imposed hereunder shall be collected, administered and enforced by the Executive Director of the Colorado Department of Revenue ("Executive Director") in the same manner as the collection, administration and enforcement of the Colorado state sales tax. The provisions of Article 26 of Title 39, C.R.S., and all rules and regulations promulgated thereunder by the Executive Director shall govern the collection, administration, and enforcement of the sales tax imposed hereunder. Distribution

of all sales tax collected by the Executive Director, pursuant to this Resolution, shall be to Arapahoe County.

- (d) Vendor's Fee. The vendor shall be entitled as collection agent for the County to withhold an amount equal to one-half of one percent (.50%) of the total amount to be remitted by the vendor to the Executive Director each month to cover the vendor's expense in the collection and remittance of the Sales Tax. If any vendor is delinquent in remitting the Sales Tax, other than in unusual circumstances shown to the satisfaction of the Executive Director, the vendor shall not be allowed to retain any amounts to cover his or her expense in collecting and remitting said Sales Tax, and an amount equivalent to the full amount of the Sales Tax imposed by this Resolution shall be remitted to the Executive Director by any such delinquent vendor.
9. Use Tax. The imposition and collection of a one-quarter of one percent (0.25%) use tax in accordance with the provisions of Article 2, Title 29, C.R.S., for the privilege of using or consuming in Arapahoe County any construction and building materials purchased at retail and for the privilege of storing, using, or consuming in Arapahoe County any motor and other vehicles, purchased at retail on which registration is required, effective throughout the incorporated and unincorporated portions of Arapahoe County, such tax having been originally imposed by Arapahoe County Resolution Number 030381, shall hereby continue to and beyond its current expiration date of December 31, 2023, until repealed, subject to the following terms and conditions:
- (a) Exemptions from the Use Tax.
 - i. Storage, use, or consumption of any tangible personal property the sale of which is subject to a retail sales tax imposed by Arapahoe County.
 - ii. Storage, use or consumption of any tangible personal property purchased for resale in Arapahoe County either in its original form or as an ingredient of a manufactured or compounded product, in the regular course of a business.
 - iii. Storage, use or consumption of tangible personal property brought into Arapahoe County by a nonresident thereof for his own storage, use, or consumption while temporarily within the County; however, this exemption does not apply to the storage, use, or consumption of tangible personal property brought into this State by a nonresident to be used in the conduct of a business in this State.
 - iv. Storage, use, or consumption of tangible personal property by the United States government, or the State of Colorado, or its institutions, or its political subdivisions in their governmental capacities only or by religious or charitable corporations in the conduct of their regular religious or charitable functions.
 - v. Storage, use, or consumption of tangible personal property by a person

engaged in the business of manufacturing or compounding for profit, or the use of any article, substance, or commodity, which tangible personal property enters into the processing of or becomes an ingredient or component part of the product or service which is manufactured, compounded, or furnished and the container, label, or the furnished shipping case thereof.

- vi. Storage, use, or consumption of any article of tangible personal property, the sale or use of which has already been subjected to a legally imposed sale or use tax of another statutory or home rule county equal to or in excess of that imposed by Arapahoe County. A credit shall be granted against the use tax imposed by Arapahoe County with respect to a person's storage, use, or consumption in Arapahoe County of tangible personal property purchased in another statutory or home rule county. The amount of the credit shall be equal to the tax paid by the person by reason of the imposition of a sales or use tax of the other statutory or home rule county on the purchase or use of the property. The amount of the credit shall not exceed the tax imposed by this proposal.
 - vii. Storage, use, or consumption of tangible personal property and household effects acquired outside of Arapahoe County and brought into it by a non-resident acquiring residency.
 - viii. Storage or use of a motor vehicle if the owner is or was, at the time of purchase, a non-resident of Arapahoe County and he purchased the vehicle outside of Arapahoe County for use outside of Arapahoe County and actually so used it for a substantial and primary purpose for which it was acquired and he registered, titled, and licensed said motor vehicle outside of Arapahoe County.
 - ix. Storage, use, or consumption of any construction and building materials and motor and other vehicles on which registration is required if a written contract for the purchase thereof was entered into prior to the effective date of this use tax resolution.
 - x. Storage, use, or consumption of any construction and building materials required or made necessary in the performance of any construction contract bid, let, or entered into any time prior to the effective date of the use tax imposed hereunder
- (b) The use tax imposed hereunder shall be applicable to every motor vehicle for which registration is required by the laws of the State of Colorado, and no registration shall be made of any motor or other vehicle for which registration is required, and no certificate of title shall be issued for such vehicle by the Department of Revenue or its authorized agents until any tax due upon the use, storage, or consumption thereof pursuant to this Resolution has been paid.

- (c) Collection, Administration, and Enforcement Except as provided by Section 39-26-209, C.R.S., the use tax imposed hereunder shall be collected, enforced and administered by Arapahoe County, consistent with Arapahoe County's guidelines, policies and procedures, which exist or may hereafter be promulgated not inconsistent with this Resolution. The use tax on construction and building materials shall be collected by the County's Public Works and Development Department, by each municipality or, as may be otherwise provided by intergovernmental agreement, based upon an estimate of building and construction materials costs submitted by the owner or contractor at the time a building permit application is made. All use tax collected on construction and building materials pursuant to this Resolution shall be distributed to Arapahoe County. All use tax collected on motor or other vehicles pursuant to this Resolution shall be distributed to Arapahoe County.
10. Arapahoe County Open Space Fund. A separate fund, known as the "Arapahoe County Open Space Fund" (the "Fund"), shall continue to be maintained, and 100% of the revenue derived from the sales and use tax imposed on the incorporated and unincorporated areas of Arapahoe County shall continue to be deposited thereto to be used solely for the purposes stated herein and as further described more fully below.
- (a) For purposes of Colo. Const., Art. X, Section 20, the receipt and expenditure of revenues of the sales tax and use tax shall be accounted for, budgeted and appropriated separately from other revenues and expenditures of Arapahoe County and outside of the fiscal year spending of the County as calculated under Art. X, Section 20, and nothing in Art. X, Section 20, shall limit the receipt and expenditure in each fiscal year of the full amount of such revenues of the sales tax and use tax, nor shall receipt and expenditure of such revenues affect or limit the receipt or expenditure of any and all other revenues of Arapahoe County for any fiscal year.
 - (b) Interest from Revenues and Income Generated from Acquired Lands. Interest generated from the revenues of the sales and use taxes imposed herein shall be used for the purposes stated herein. Income generated from the use or lease of preserved lands, natural areas, wildlife habitats, and parks acquired with the sales and use taxes imposed herein shall be used for the purposes stated herein.
11. Open Space and Trails Advisory Board. The Open Space and Trails Advisory Board ("OSTAB") shall continue to operate and advise the Board of County Commissioners on Open Space fund uses.
- (a) OSTAB shall consist of seven members.
 - (b) Each County Commissioner shall appoint one resident of his/her commissioner district to serve as an OSTAB member.
 - (c) The Board of County Commissioners shall appoint two Arapahoe County residents as at-large members.

- (d) OSTAB members shall serve three-year terms of office. Members may be re-appointed to no more than two successive terms.
 - (e) OSTAB members shall serve at the pleasure of the Board of County Commissioners.
 - (f) Members shall not be compensated for their services.
 - (g) Members shall act in accordance with law, including Colorado conflict of interest laws applicable to public bodies. No member shall vote or participate in the application process regarding an acquisition or expenditure in which he or she has a financial or ownership interest, or where he or she has an ownership interest in an adjacent property.
 - (h) OSTAB shall continue to meet as provided in its bylaws to review proposed projects and perform other duties in accordance with this Resolution.
 - (i) OSTAB shall make recommendations to the Board of County Commissioners regarding the distribution of revenue collected from the Open Space Sales and Use Tax, in accordance with the guidelines set forth in this Resolution.
12. Distribution of Sales and Use Tax Revenue. The revenue collected from the Open Space Sales and Use Tax shall be distributed and administered in the following manner and subject to the definitions and conditions as set forth in this Resolution:
- (a) The annual revenue from the Open Space Sales and Use Tax shall be distributed according to the percentages as set forth below. Expenditure of said revenue is governed by the provisions set forth in Section 12.

Shareback to all incorporated municipalities or portions thereof based on the population of the incorporated municipality or portions thereof in Arapahoe County versus total population of incorporated areas in Arapahoe County

50%

County Open Space Program funds to be used as follows:

County Administrative Costs 4%

Available as grants to incorporated municipalities and special districts within Arapahoe County 12%

Designated Arapahoe County Heritage Areas 4.1%

Maintenance of County Open Space 9.9%

Acquisition of open space and/or interests in open
space to include for the development of multi-use trails 20%

Total distribution by percentages of Open Space Fund
created by Open Space Sales and Use Tax 50%
100%

- (b) County Administrative Costs are those costs necessary for the County to administer the distribution of funds, to include distribution of Shareback Funds; development, creation, oversight and monitoring of and compliance with Intergovernmental Agreements ("IGAs"); grant review and distribution of grant funds; site reviews for grants and review of certified Annual Municipal Reports, as well as to administer the County's own Open Space Program, excluding maintenance, as set forth more fully below.
- (c) Shareback Funds are those monies distributed to the incorporated municipalities wholly and/or partially in Arapahoe County for open space uses as more fully set forth below.
- i. These funds will be distributed to each incorporated municipality within or partially within Arapahoe County based on the population within said jurisdiction in Arapahoe County and the total incorporated population of Arapahoe County.
 - ii. The population figures will be updated annually based on the official figures provided by the Demography Section of the Colorado Department of Local Affairs or any state agency which takes over the duties and responsibilities of said Demography Section.
 - iii. The Shareback Funds will be distributed on an annual basis to each incorporated municipality, wholly or partially within Arapahoe County, provided that:
 - a. The incorporated municipality has entered into an Intergovernmental Agreement (IGA) with the Board of County Commissioners.
 - b. Such required IGA reflects the terms, conditions, intent and purpose of this Resolution consistent with the guidelines as set forth in Section 12(c) and (e) below.
 - c. Shareback Funds may be used for the open space uses as set forth in Section 12(e) below.

- d. Further, an incorporated municipality may use up to the percentage of its Shareback Funds designated in the IGA with the Board of County Commissioners, which designated percentage shall be at least 20% of the annual allocation, to maintain existing or new open space properties, trails, neighborhood and regional parks, and sports fields.
- e. Incorporated municipalities may bank Shareback Funds from year to year, as long as such funds are expended in accordance with the purposes set forth in this Resolution, and such is noted in the Annual Municipal Expenditure Report as set forth in Section 12 (iii) (g).
- f. Every December 31st, each incorporated municipality which received Shareback Funds, must certify and submit in writing, to the Board of County Commissioners, that the funds were used in conformance with this Resolution and must detail the expenditures of its Shareback Funds. Such submission shall be called the Annual Municipal Expenditure Report.
- g. If Shareback Funds are not used in accordance with the provisions and guidelines set forth in this Resolution and/or are used in violation of the terms and conditions of the IGA, the offending incorporated municipality will be ineligible for future Shareback Funds, unless and until a compliance plan is submitted by the offending municipality to and approved by the Board of County Commissioners.
- h. If the offending municipality fails to submit a compliance plan approved by the Board of County Commissioners or fails to meet the requirements of the Board of County Commissioners' approved compliance plan, then the Share of the non-complying entity will be distributed, based on annual population figures, among the other participating incorporated municipalities.

(d) The County Open Space Program shall have the following components:

- i. Grant Program. The County shall have funds, as specified above in Section 12 (a), available for distribution in the form of grants to incorporated municipalities; special districts, which provide recreational services or amenities; and recreation districts.

Said grants shall be used for the purposes specified in Section 12 (c) (iii) (d) or 12 (e) (i), and in accordance with the guidelines set forth in this Resolution.

- a. Those entities having proposals consistent with the guidelines as set forth in this Resolution may submit their grant applications to OSTAB.

- b. OSTAB and County staff shall review the grant applications and make recommendations to the Board of County Commissioners regarding the approval, conditional approval or denial of each application.
 - c. The Board of County Commissioners then shall approve, conditionally approve, or deny the grant application.
 - d. If the County distributes less than 12% of the Open Space Sales and Use Tax as designated for grants, the remaining portion shall be retained by the County to be used for purposes set forth in Section 12 (d) (v) below.
- ii. Designated Heritage Areas. The Board of County Commissioners shall authorize expenditure of funds for Designated Arapahoe County Heritage Areas ("Designated Heritage Areas") located in unincorporated Arapahoe County.
 - a. A Designated Heritage Area is defined as lands or structures which have a cultural or historical significance to Arapahoe County, such as a historic property or the fairgrounds.
 - b. The Board of County Commissioners shall consider designating land or a structure as a Designated Heritage Area after OSTAB and County staff have reviewed and made recommendations on a proposal for such an area.
 - c. Before it designates a Designated Heritage Area, the Board of County Commissioners shall conduct a public hearing on the proposal.
 - d. Funds allocated to Designated Heritage Areas may be used for maintenance of structures and grounds, as well as for future improvements and operations. Funds may not be used for construction of new buildings.
 - e. If the County uses less than the allocated funds for Designated Heritage Areas, the remaining portion shall be retained by the County as set forth in Section 12 (d) (5) below.
- iii. Open Space Maintenance. The County may use funds, as specified in Section 12 (a), for maintenance of County Open Space, to include trails.
 - a. Open Space maintenance funds may not be used for maintenance of Designated Heritage Areas if said area's maintenance is funded under the Designated Heritage Areas portion of the County's program.
 - b. If the County uses less than the allocated amount in the Fund for

maintenance, the remaining portion shall be retained by the County as set forth in Section 12 (d) (v) below.

- iv. Acquisition of Open Space and Trail Development. The County shall use the percentage of the Fund, as specified in Section 12(a) above, to acquire open space or interests in open space, to restore, improve and protect open space, to acquire and develop trails, and for such other uses set forth in Section 12 (e) (i) and subject to any other applicable restrictions on the use of the funds set forth herein.
 - v. If the allocated funds for the County administrative costs, grants, Designated Heritage Areas, County open space maintenance and/or acquisition of open space or interests in open space or trail development are not expended by December 31st of each year, the County shall bank such funds, and such funds may be expended in a future year for such uses. Alternatively, the Board of County Commissioners may reallocate unspent funds to other uses allowed by this Resolution based on recommendations from OSTAB.
 - vi. On an annual basis, the County will hire an independent auditor to audit the County's expenditures of the Fund.
- (e) Additional Guidelines for Use of Funds:
- i. Revenues collected from the Open Space Sales and Use Tax may be used in the following manner:
 - a. To acquire fee title interest in real property for the purposes provided herein;
 - b. To acquire less than fee interests in real property for the purposes provided herein; such as easements (including conservation and agricultural), future interests, covenants, development rights, subsurface rights and contractual rights, either on an exclusive or nonexclusive basis;
 - c. To acquire water rights for use in connection with the purposes provided herein;
 - d. To acquire lands that preserve urban and rural open space; natural areas; agricultural and ranch lands; water quality; lakes; rivers; streams; corridors of rivers and streams; views; vistas; ridgelines; wildlife habitat and movement corridors; trail corridors; flood plains and wetlands;
 - e. To acquire lands that are buffers maintaining community identity;

- f. To acquire and/or improve lands for neighborhood and regional parks, sports fields, dog parks, and other active and passive outdoor recreation purposes;
 - g. To acquire lands with other important values such as historic sites that contribute to the County's and County municipalities' natural and cultural heritage;
 - h. To acquire rights-of-way and easements for trails and access to public lands, and to build and improve such trails and access ways;
 - i. To allow expenditure of funds, consistent with the guidelines set forth in this Resolution, for joint projects between counties and municipalities, special districts which have a recreational component, recreation districts, or other governmental entities in the County;
 - j. To improve, restore and/or protect open space lands as provided herein;
 - k. To manage, patrol and maintain those lands as provided herein;
 - l. To pay for related acquisition, construction, equipment, and/or improvements;
 - m. To allow for the funding of environmental education programs in a manner consistent with the purposes of this Resolution;
 - n. To implement and effectuate the purposes of the Open Space Program.
- ii. No land or interests acquired with the revenues of the Open Space Sales and Use Tax may be sold, leased, traded, or otherwise conveyed, nor may an exclusive license or permit on such land or interests be given, without such approval by the governing body of the entity having received any portion of the Fund, after conducting a public hearing.
 - iii. If the Board of County Commissioners sells land or interests as specified in paragraph 2 above, the proceeds shall be deposited with the Open Space Fund.
 - iv. If any incorporated municipality; special district, which provides recreational services or amenities; or recreation district, sells land or transfers interests as specified in Paragraph 2 above, the proceeds shall be deposited in a fund to be used for purposes consistent with this Resolution.

13. Repeal and Amendment

- (a) If this Resolution is approved by a majority of the registered electors of Arapahoe

County at the election to be held on November 2, 2021, its provisions relating to the amount of tax imposed, specifically the one-quarter of one percent (0.25%) sales tax specified in Section 8 and one-quarter of one percent (0.25%) use tax specified in Section 9, the provisions relating to the deposit and expenditure of revenue as set forth in Section 10, and the provisions of Sections 11 and 12, shall not be repealed or amended except by a vote of the registered electors of the County.

- (b) Except as provided in subsection A hereof, or as otherwise provided in Article 2 of Title 29, C.R.S., the provisions of this Resolution may be repealed or amended, subsequent to its adoption of the sales and use tax by a majority of the voters of Arapahoe County, by a majority vote of the Board of County Commissioners, and such repeal or amendment need not be submitted to the registered electors of the County for their approval.

- 14. If any section, paragraph, clause or provision of this Resolution is held to be invalid or unenforceable, such invalidity or lack of enforceability shall not affect any of the remaining sections, paragraphs, clauses or provisions of this resolution.

The vote was:

Commissioner Baker, Yes; Commissioner Holen, Yes; Commissioner Jackson, Yes; Commissioner Sharpe, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

EXHIBIT A

CONTINUE EXISTING FUNDING FOR ARAPAHOE COUNTY'S OPEN SPACES, TRAILS, AND PARKS

WITHOUT INCREASING THE TAX RATE, SHALL ARAPAHOE COUNTY BE AUTHORIZED TO EXTEND ITS EXISTING ONE-QUARTER OF ONE PERCENT SALES AND USE TAX, OR 25 CENTS FOR EVERY 100 DOLLARS, WHICH WILL NOT BE COLLECTED ON SALES OF FOOD OR PRESCRIPTION DRUGS, WITH THE PROCEEDS TO BE USED FOR THE SAME PURPOSES, INCLUDING BUT NOT LIMITED TO:

CONSERVING LANDS THAT PROTECT WATER QUALITY IN RIVERS, LAKES AND STREAMS;

PROTECTING AND MAINTAINING NATURAL AREAS, WILDLIFE HABITAT, AND OPEN SPACE;

PROVIDING, MAINTAINING, AND IMPROVING REGIONAL AND NEIGHBORHOOD PARKS AND TRAILS;

PROVIDING MORE ACTIVE RECREATION OPPORTUNITIES FOR CHILDREN, YOUTH, ADULTS AND OLDER ADULTS;

PRESERVING WORKING FARMS AND RANCHES TO ENSURE LOCAL FOOD PRODUCTION; AND

MAINTAINING AND PRESERVING HISTORIC SITES;

WITH THE CONTINUED REQUIREMENT THAT THE COUNTY'S PROGRAM EXPENDITURES FOR PROJECTS AND GRANTS BE FIRST SUBMITTED TO A CITIZEN ADVISORY BOARD FOR A RECOMMENDATION TO THE COUNTY COMMISSIONERS; AND THAT THE PROGRAM BE SUBJECT TO AN ANNUAL INDEPENDENT AUDIT PUBLISHED ON THE COUNTY'S WEBSITE, AND SUBJECT TO SUCH OTHER RESTATED, UPDATED AND AMENDED REQUIREMENTS AS ARE SET FORTH IN ARAPAHOE COUNTY RESOLUTION NUMBER 21-263, AND EXTENDING THE TAX CONTINUOUSLY BEYOND ITS CURRENT EXPIRATION DATE, UNTIL REPEALED, AS A VOTER APPROVED REVENUE CHANGE AND EXCEPTION TO LIMITS WHICH WOULD OTHERWISE APPLY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW, THE ABOVE CONSTITUTING NO SIGNIFICANT CHANGES TO THE PROGRAM REQUIREMENTS, EXCEPT TO: INCREASE THE AMOUNT OF FUNDING AVAILABLE TO MUNICIPALITIES AND THE COUNTY FOR MAINTENANCE OF OPEN SPACE, PARKS AND TRAILS, REDUCE THE ALLOCATION AVAILABLE FOR ACQUISITION AND DEVELOPMENT OF OPEN SPACE AND TRAILS, ALLOW COUNTY EXPENDITURES TO BE ALLOCATED TO ACTIVE OPEN SPACE AND PARK USES BASED ON RECOMMENDATIONS OF THE CITIZEN ADVISORY BOARD, AND TO ALLOW UNSPENT COUNTY OPEN SPACE FUNDS TO BE RE-ALLOCATED FOR OTHER OPEN SPACE, PARK AND TRAIL PURPOSES?

I, Joan Lopez, Arapahoe County Clerk and ex-officio Clerk to the Board of County Commissioners, in and for the County and State aforesaid, do hereby certify that the annexed and foregoing order is truly copied from the records of the proceedings of the Board of County Commissioners for said Arapahoe County, now in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Littleton, Colorado this 20th day of August, 2021.



A handwritten signature in black ink, appearing to read "Joan Lopez", is written over a horizontal line.

Joan Lopez, Clerk to the Board