

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

July 19, 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 June 21, 2022 Minutes
5. REPORTS
 - a. Mayor
 - b. Trustees
 - c. Finance Report
 - d. Town Administrator
 - e. Chief of Police
6. OLD BUSINESS Mr. Schiller
 - a. Trustee Bill #4, 2022, 2nd Reading
7. NEW BUSINESS Mr. Logan
Mr. McCrumb
Mr. Carmann
 - a. Audit Presentation
 - b. Resolution #5, 2022 – Employee Handbook
 - c. Nevada Ditch Study Recommendation
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
June 21, 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, Bill Dotson, Kathy Boyle, Ed Icenogle, Jim Tarpey, and Al Timothy
Also present: Lee Schiller, Diane Rodriguez, J.D. McCrumb, and Bret Cottrell,

PUBLIC COMMENT: There was no public comment.

CONSENT AGENDA:

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

REPORTS

- A. The mayor was pleased to see the stage bricks had been installed. He also shared concerns he had heard about length of stays in driveways of campers, boats, etc., and concerns about trashcans being stored in visible locations.
- B. There were no Trustee comments.
- C. Mrs. Rodriguez reviewed the Town's May 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.

OLD BUSINESS: There was no old business

NEW BUSINESS

- A. **Trustee Bill #4, 2022 – Villas Parking:** Mr. Schiller presented the ordinance on first reading.

ACTION: upon a motion by Trustee Dotson and a second by Trustee Tarpey, the Board of Trustees unanimously approved Trustee Bill #4 on 1st reading.

EXECUTIVE SESSION: ACTION: upon a motion by Trustee Timothy and a second by Trustee Giesen, the Board of Trustees unanimously approved entering executive session at 7:05 p.m. for the purpose of discussing personnel matters, involving performance and compensation, pursuant to C.R.S. § 24-6-402(4)(f). The Trustees came out of Executive Session at 7:48 p.m.

ADJOURNMENT: There being no further business, the meeting was adjourned at approximately 7:48 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 June 30, 2022
Variance Summary

General Fund

Revenues

- General Fund Revenues are at 70% of budget (PY 75%)
 - o Property taxes \$599,449, 97% of budget (PY 97%)

Administration – 38% of budget

- Special Projects, Municode of \$10,350 unbudgeted
- Bank/Credit card fees – both Wells Fargo and Bank of the West are active

Public Safety – 49% of budget

- Workers comp insurance – paid in advance
- Arapahoe Cty Dispatch, Govpilot & Juvenile assessment are paid for the year
- Offsite server backup – paid quarterly

Public Works – 27% of budget

- Pension is high – working with Dana to make sure it's being coded correctly

General Fund Expenditures

- General Fund Expenditures are at 40% of budget (PY 41%). In addition, a transfer to the Capital fund was made in the amount of \$3,000,000.
- The ending fund balance is \$1,336,693.

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 \$21,467.

Arapahoe County Open Space Fund

- Ending fund balance \$486,754.

Impact Fees

- Impact Fee revenues \$203,200, 70% of budget (PY 44%) with zero expenditures to date.
- Ending fund balance \$1,082,456.

Transportation Fees

- Transportation fees \$36,197, 40% of budget (PY39%) with zero expenditures to date.
- Ending fund balance \$143,536.

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

Account Activity Item Description	CHECKING	INVESTMENTS	TOTAL ALL ACCOUNTS
Wells Fargo checking	\$ 863,342	\$ -	\$ 863,342
Bank of the West checking	654,157	-	654,157
Bank of the West money market	-	25	25
Vectra Bank money market	-	4,928	4,928
Vectra Bank investment	-	414,165	414,165
C-Safe Primary	-	3,541,293	3,541,293
C-Safe Impact fee	-	1,107,856	1,107,856
C-Safe CTF	-	20,767	20,767
Arapahoe County shareback	-	494,412	494,412
YTD Cash Balances	1,517,499	5,583,446	7,100,945
Less amount allocated for capital			(4,448,068)
Less amount restricted for CTF			(21,467)
Less amount restricted for ACOS			(486,754)
Less amount restricted for impact fees			(1,082,456)
Less amount restricted for transportation fees			(143,536)
CURRENT UNRESTRICTED/UNALLOCATED BALANCE	\$ 1,517,499	\$ 5,583,446	\$ 918,664

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

Account Activity Item Description	General	Capital	Conservation Trust	Arapahoe City Open Space	Impact Fees	Transportation Fees	TOTALS
BEGINNING FUND BALANCES	\$ 3,224,940	\$ 1,448,068	\$ 18,183	\$ 489,744	\$ 876,843	\$ 107,339	\$ 6,165,117
YTD REVENUES PER FINANCIAL STATEMENTS							
Taxes	1,433,721	-	-	-	-	-	1,433,721
Permits and fines	562,308	-	-	-	-	-	562,308
Intergovernmental	193,363	-	-	-	-	-	193,363
Interest	8,539	-	47	1,121	2,413	-	12,120
Other	3,024	-	-	-	-	-	3,024
Grants	-	-	-	-	-	-	-
Conservation Trust Fund entitlement	-	-	4,837	-	-	-	4,837
Arapahoe County open space fund	-	-	-	-	-	-	-
Impact fees	-	-	-	-	203,200	-	203,200
Transportation fees	-	-	-	-	-	36,197	36,197
Total YTD revenues	2,200,955	-	4,884	1,121	205,613	36,197	2,448,770
Total YTD expenditures	(899,167)	-	(1,600)	(4,111)	-	-	(894,878)
Excess of revenues over (under) expenditures	1,311,788	-	3,284	(2,990)	205,613	36,197	1,553,892
Loss	(200,035)	-	-	-	-	-	(200,035)
Transfers	(3,000,000)	3,000,000	-	-	-	-	-
Net change in fund balance	(1,888,247)	3,000,000	3,284	(2,990)	205,613	36,197	1,353,857
YTD ENDING FUND BALANCES	\$ 1,336,693	\$ 4,448,068	\$ 21,467	\$ 486,754	\$ 1,082,456	\$ 143,536	\$ 7,518,974
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
June 30, 2022
Unaudited**

	General
ASSETS	
Cash and investments	\$ 7,100,945
Accrued revenue	338,282
Other receivables	310,909
Property tax receivable	15,970
TOTAL ASSETS	\$ 7,766,106
 LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts payable	\$ 23,100
Accrued liabilities	208,062
Deferred property tax revenue	15,970
Total liabilities	247,132
 FUND BALANCES	
General	1,336,693
Capital	4,448,068
Conservation trust fund	21,467
Arapahoe county open space	486,754
Impact fees	1,082,456
Transportation fees	143,536
Total fund balances	7,518,974
TOTAL LIABILITIES AND FUND BALANCES	\$ 7,766,106

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

	Unaudited			
	<u>YTD Actual</u>	<u>Adopted Annual Budget</u>	<u>YTD Variance from Annual Budget</u>	<u>Percent of Annual Budget (50% YTD)</u>
REVENUES				
Taxes	\$ 1,433,721	\$ 2,129,498	\$ (695,777)	67%
Permits and fines	562,308	630,000	(67,692)	89%
Intergovernmental	193,363	382,259	(188,896)	51%
Interest	8,539	1,000	7,539	854%
Other	3,024	-	3,024	-
Total revenues	<u>2,200,955</u>	<u>3,142,757</u>	<u>(941,802)</u>	<u>70%</u>
EXPENDITURES				
Administration	358,232	953,612	(595,380)	38%
Planning and engineering	7,275	53,500	(46,225)	14%
Public safety	426,221	867,980	(441,759)	49%
Public works	97,439	361,849	(264,410)	27%
Total expenditures	<u>889,167</u>	<u>2,236,941</u>	<u>(1,347,774)</u>	<u>40%</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>1,311,788</u>	<u>905,816</u>	<u>405,972</u>	<u>145%</u>
OTHER FINANCING USES				
Other loss	(200,035)	-	(200,035)	-
Transfer to capital	(3,000,000)	(2,700,000)	(300,000)	111%
Total other financing uses	<u>(3,200,035)</u>	<u>(2,700,000)</u>	<u>(500,035)</u>	<u>119%</u>
NET CHANGE IN FUND BALANCE	(1,888,247)	<u>\$ (1,794,184)</u>	<u>\$ (94,063)</u>	
BEGINNING FUND BALANCE	<u>3,224,940</u>			
ENDING FUND BALANCE	<u>\$ 1,336,693</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 SIX MONTHS ENDED JUNE 30, 2022
Unaudited

	<u>Current Month</u>	<u>YTD Actual</u>	<u>Adopted Annual Budget</u>	<u>YTD Variance from Annual Budget</u>	<u>Percent of Annual Budget (50% YTD)</u>
REVENUES					
Taxes					
Cable television	\$ 3,000	\$ 18,934	\$ 36,000	\$ (17,066)	53%
Property taxes	120,517	599,449	615,419	(15,970)	97%
Sales and use taxes	122,424	764,381	1,385,000	(620,619)	55%
Specific ownership taxes	3,075	18,946	43,079	(24,133)	44%
Utility franchise fees	4,167	32,011	50,000	(17,989)	64%
Total taxes	<u>253,183</u>	<u>1,433,721</u>	<u>2,129,498</u>	<u>(695,777)</u>	<u>67%</u>
Permits and fines					
Court fines	6,770	56,278	100,000	(43,722)	56%
Permits, fees and services	39,669	279,955	530,000	(250,045)	53%
Violations	53,175	226,075	-	226,075	-
Total permits and fines	<u>99,614</u>	<u>562,308</u>	<u>630,000</u>	<u>(67,692)</u>	<u>89%</u>
Intergovernmental					
Bow Mar IGA	-	152,416	300,259	(147,843)	51%
Bow Mar IGA admin	-	10,000	20,000	(10,000)	50%
County highway tax revenue	1,250	7,500	15,000	(7,500)	50%
Motor vehicle registration fees	645	2,934	6,000	(3,066)	49%
State cigarette tax apportionment	245	1,467	1,000	467	147%
State highway user's tax	(428)	19,046	40,000	(20,954)	48%
Total intergovernmental	<u>1,713</u>	<u>193,363</u>	<u>382,259</u>	<u>(188,896)</u>	<u>51%</u>
Interest	3,698	8,539	1,000	7,539	854%
Other	(35)	3,024	-	3,024	-
TOTAL REVENUES	<u>358,173</u>	<u>2,200,955</u>	<u>3,142,757</u>	<u>(941,802)</u>	<u>70%</u>
EXPENDITURES					
Administration					
Accounting and audit	4,364	34,185	63,500	(29,315)	54%
Advertising/notices	-	-	500	(500)	0%
Bank/credit card fees	849	4,827	5,100	(273)	95%
Building inspection and planning review	-	98,391	238,500	(140,109)	41%
Building maintenance and utilities	2,893	9,343	22,011	(12,668)	42%
Community functions	5,578	11,668	55,000	(43,332)	21%
Computer expense	-	2,499	14,500	(12,001)	17%
County treasurer's collection fees	1,206	5,997	6,154	(157)	97%
Dues and publications	-	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	1,882	23,318	47,000	(23,682)	50%
Insurance and bonds	4,763	14,636	34,047	(19,411)	43%
Legal	-	12,235	45,000	(32,765)	27%
Mayor/monthly breakfasts	-	15	2,000	(1,985)	1%
Miscellaneous	(614)	461	2,300	(1,839)	20%
Payroll taxes	(83)	3,485	12,575	(9,090)	28%
Pension	730	3,685	12,575	(8,890)	29%
Salaries	22,792	112,783	251,500	(138,717)	45%

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 SIX MONTHS ENDED JUNE 30, 2022
Unaudited

	<u>Current Month</u>	<u>YTD Actual</u>	<u>Adopted Annual Budget</u>	<u>YTD Variance from Annual Budget</u>	<u>Percent of Annual Budget (50% YTD)</u>
Special projects	-	10,350	-	10,350	-
Supplies, printing, postage	-	2,961	13,000	(10,039)	23%
Telephone/communications	(418)	2,608	6,500	(3,892)	40%
Emergency reserve	-	-	94,000	(94,000)	0%
Total administration	<u>43,942</u>	<u>358,232</u>	<u>953,612</u>	<u>(595,380)</u>	<u>38%</u>
Planning and engineering					
Town planning	400	5,525	36,000	(30,475)	15%
Town engineer	875	1,750	16,000	(14,250)	11%
Miscellaneous	-	-	1,500	(1,500)	0%
Total planning and engineering	<u>1,275</u>	<u>7,275</u>	<u>53,500</u>	<u>(46,225)</u>	<u>14%</u>
Public safety					
Operations					
Cruiser gas	570	7,361	22,100	(14,739)	33%
Cruiser oil/maintenance	-	3,965	18,000	(14,035)	22%
Cruiser insurance	1,565	3,732	8,487	(4,755)	44%
Education/training	605	605	11,750	(11,145)	5%
Equipment repair	-	-	5,875	(5,875)	0%
Health insurance	7,075	38,704	70,900	(32,196)	55%
Workers comp insurance	5,478	23,907	29,705	(5,798)	80%
Payroll taxes	1,470	9,226	24,730	(15,504)	37%
Pension	(538)	18,447	49,459	(31,012)	37%
Salaries	38,527	240,994	494,590	(253,596)	49%
Supplies/miscellaneous	1	1,838	15,980	(14,142)	12%
Telephones/air cards	322	964	2,938	(1,974)	33%
Uniforms	-	2,717	11,750	(9,033)	23%
Total operations	<u>55,075</u>	<u>352,460</u>	<u>766,264</u>	<u>(413,804)</u>	<u>46%</u>
Municipal court					
Judge	500	3,000	8,000	(5,000)	38%
Legal	-	15,075	27,500	(12,425)	55%
Administration	142	890	2,000	(1,110)	45%
Supplies	-	1,062	2,000	(938)	53%
Interpreter	200	1,200	2,000	(800)	60%
Total municipal court	<u>842</u>	<u>21,227</u>	<u>41,500</u>	<u>(20,273)</u>	<u>51%</u>
Contracts					
Arapahoe county dispatch fee	-	34,406	33,709	697	102%
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	<u>-</u>	<u>35,001</u>	<u>38,416</u>	<u>(3,415)</u>	<u>91%</u>
Computer/IT					
Offsite server backup	-	900	1,800	(900)	50%
Office 365 accounts	-	372	2,500	(2,128)	15%
Scheduled computer replacement	-	2,261	3,500	(1,239)	65%
Govpilot	-	14,000	14,000	-	100%

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 SIX MONTHS ENDED JUNE 30, 2022
Unaudited

	<u>Current Month</u>	<u>YTD Actual</u>	<u>Adopted Annual Budget</u>	<u>YTD Variance from Annual Budget</u>	<u>Percent of Annual Budget (50% YTD)</u>
Total computer/IT	-	17,533	21,800	(4,267)	80%
Total public safety	<u>55,917</u>	<u>426,221</u>	<u>867,980</u>	<u>(441,759)</u>	<u>49%</u>
Public works					
Ground maintenance	290	3,413	8,578	(5,165)	40%
Health insurance	19	3,499	7,934	(4,435)	44%
Other drainage/water	-	-	5,000	(5,000)	0%
Payroll taxes	203	1,220	4,193	(2,973)	29%
Pension	770	3,048	4,193	(1,145)	73%
Professional fees-mosquito control	1,173	3,521	7,500	(3,979)	47%
Salary	5,300	32,935	83,850	(50,915)	39%
Sanitation/trash/recycle service	-	40,645	92,000	(51,355)	44%
Signs maintenance	-	-	1,061	(1,061)	0%
Snow removal	-	1,250	5,500	(4,250)	23%
Storm water permit process/NPDES	-	350	7,500	(7,150)	5%
Street and gutter maintenance	-	4,899	15,000	(10,101)	33%
Streets and gutters contingency	-	-	75,000	(75,000)	0%
Street lighting	-	2,182	40,000	(37,818)	5%
Striping	-	-	1,040	(1,040)	0%
Vehicle maintenance	-	477	3,500	(3,023)	14%
Total public works	<u>7,755</u>	<u>97,439</u>	<u>361,849</u>	<u>(264,410)</u>	<u>27%</u>
TOTAL EXPENDITURES	<u>108,889</u>	<u>889,167</u>	<u>2,236,941</u>	<u>(1,347,774)</u>	<u>40%</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>249,284</u>	<u>1,311,788</u>	<u>905,816</u>	<u>405,972</u>	<u>145%</u>
OTHER FINANCING USES					
Other loss	-	(200,035)	-	(200,035)	-
Transfer to capital	-	(3,000,000)	(2,700,000)	(300,000)	111%
Total other financing uses	<u>-</u>	<u>(3,200,035)</u>	<u>(2,700,000)</u>	<u>(500,035)</u>	<u>119%</u>
NET CHANGE IN FUND BALANCE	<u>\$ 249,284</u>	<u>\$ (1,888,247)</u>	<u>\$ (1,794,184)</u>	<u>\$ (94,063)</u>	
BEGINNING FUND BALANCE		<u>3,224,940</u>			
ENDING FUND BALANCE		<u>\$ 1,336,693</u>			

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

	Unaudited			
	<u>YTD Actual</u>	<u>Adopted Annual Budget</u>	<u>YTD Variance from Annual Budget</u>	<u>Percent of Annual Budget (50% YTD)</u>
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>\$ 4,448,068</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 SIX MONTHS ENDED JUNE 30, 2022**

	Unaudited			
	YTD Actual	Adopted Annual Budget	YTD Variance from Annual Budget	Percent of Annual Budget (50% YTD)
REVENUES				
Conservation Trust Fund entitlement	\$ 4,837	\$ 8,700	\$ (3,863)	56%
CTF interest	47	7	40	671%
Total revenues	<u>4,884</u>	<u>8,707</u>	<u>(3,823)</u>	<u>56%</u>
EXPENDITURES				
Conservation trust fund expenditures	1,600	6,000	(4,400)	27%
Total expenditures	<u>1,600</u>	<u>6,000</u>	<u>(4,400)</u>	<u>27%</u>
NET CHANGE IN FUND BALANCE	3,284	<u>\$ 2,707</u>	<u>\$ 577</u>	
BEGINNING FUND BALANCE	<u>18,183</u>			
ENDING FUND BALANCE	<u>\$ 21,467</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 SIX MONTHS ENDED JUNE 30, 2022**

	Unaudited			
	<u>YTD Actual</u>	<u>Adopted Annual Budget</u>	<u>YTD Variance from Annual Budget</u>	<u>Percent of Annual Budget (50% YTD)</u>
REVENUES				
Arapahoe County open space revenues	\$ -	\$ 46,114	\$ (46,114)	0%
ACOP interest	1,121	184	937	609%
Total revenues	<u>1,121</u>	<u>46,298</u>	<u>(45,177)</u>	<u>2%</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	(2,990)	<u>\$ 16,298</u>	<u>\$ (19,288)</u>	
BEGINNING FUND BALANCE	<u>489,744</u>			
ENDING FUND BALANCE	<u>\$ 486,754</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 SIX MONTHS ENDED JUNE 30, 2022**

	Unaudited			Percent of
	YTD	Adopted	YTD Variance	Annual
	Actual	Annual	from Annual	Budget
	<u> </u>	<u> </u>	<u> </u>	<u>(50% YTD)</u>
REVENUES				
Impact fees	\$ 203,200	\$ 292,100	\$ (88,900)	70%
Interest	2,413	145	2,268	1664%
Total revenues	<u>205,613</u>	<u>292,245</u>	<u>(86,632)</u>	<u>70%</u>
EXPENDITURES	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>205,613</u>	<u>292,245</u>	<u>(86,632)</u>	<u>70%</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	205,613	<u>\$ 282,725</u>	<u>\$ (77,112)</u>	
BEGINNING FUND BALANCE	<u>876,843</u>			
ENDING FUND BALANCE	<u><u>\$ 1,082,456</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 SIX MONTHS ENDED JUNE 30, 2022**

	Unaudited			
	<u>YTD Actual</u>	<u>Adopted Annual Budget</u>	<u>YTD Variance from Annual Budget</u>	<u>Percent of Annual Budget (50% YTD)</u>
REVENUES				
Transportation fees	\$ 36,197	\$ 90,000	\$ (53,803)	40%
Total revenues	<u>36,197</u>	<u>90,000</u>	<u>(53,803)</u>	<u>40%</u>
EXPENDITURES	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	36,197	<u>\$ 90,000</u>	<u>\$ (53,803)</u>	
BEGINNING FUND BALANCE	<u>107,339</u>			
ENDING FUND BALANCE	<u>\$ 143,536</u>			



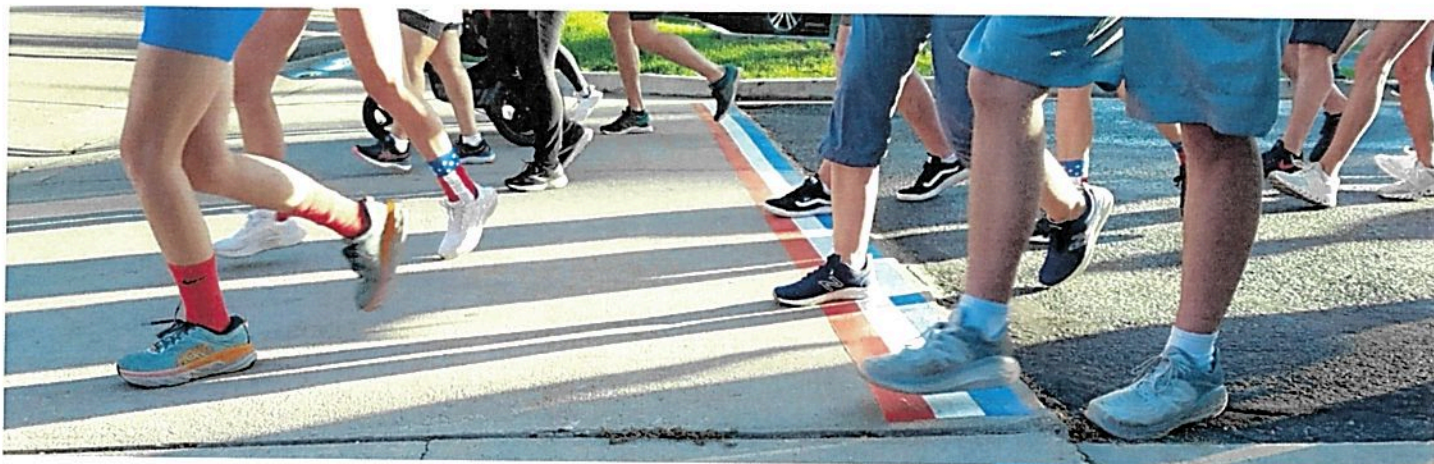
Town Administrator's Report

July 2022



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

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



Communications & Administration

- The 4th of July was a tremendous success! The second annual 5K had nearly 60 people register, and the parade had an estimated 80+ carts and approximately 250 residents! Thanks to staff and volunteers who helped make the event possible.
- Summer concerts are also ongoing with record turnout. Additionally staff is preparing for the fall shred event, flu shot clinic, prescription drug take-back event, and hazardous materials drop off, all scheduled for this fall.
- Several Trustees spent time with staff over the past month learning about their new commissioner roles. This is always a great opportunity for staff and Trustees to come into alignment on priorities and operations to ensure effective use of Town resources.
- Town Hall will be changing the hours it is open to the public starting on August 1. The new hours will be 8:00 a.m.—1:00 p.m. Monday through Friday or otherwise by appointment.
- Staff has been meeting to prepare a scope of work and ready bids for the approved CIP road project currently scheduled for next spring. This is shaping up to be the most significant and all-encompassing infrastructure project in recent memory and will call on multiple town departments to pull-off effectively.
- Town staff will also begin preliminary budget meetings in August, with plans to present the first draft of a 2023 budget to individual commissioners in September and the full Board in October. The budget will be heard on 1st reading in November and 2nd reading in December.
- Directory Update: Approximately 200 printed directories have been picked up at Town Hall. Approximately 115 households have also opted in for DirectorySpot (online directory).

Town Website June Statistics

4383

Page Views

1,681

Total Users

Top Pages

Concerts in the Park

Calendar

Police Department

4th of July Parade
& Festival



Building Department

Wild Plum

Monthly Stats

13 Permits Issued

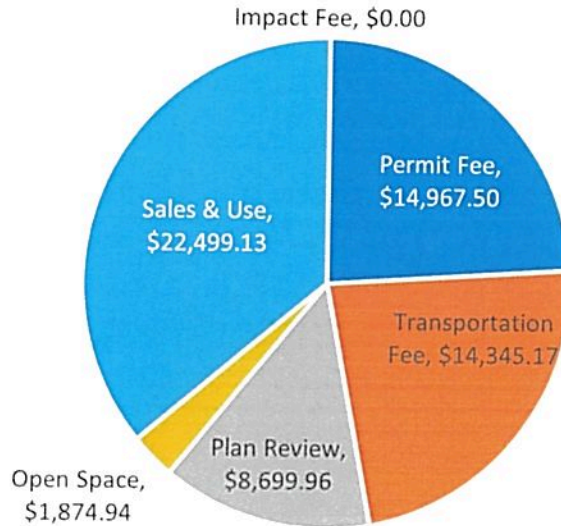
- New SFR: 0
- Major Remodel: 3
- Roof/Solar: 5
- Other/Misc.: 5

194 Inspections

8 Licenses Issued

- General: 6
- Electrician: 1
- Plumbers: 1
- Mechanical: 0
- Roofer: 0

June Permit Rev.: \$62,386.70



95 Total Lots

(84 interior, 11 custom)

86 SFR Permits Issued

(75 interior, 11 custom)

0 Permits Pending

(0 interior, (n/a custom)

47 Completed Homes

(37 interior, 10 custom)

47 Occupied Homes

(37 interior, 10 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	\$297,964.45	\$297,964.45
February	\$87,283.60	\$447,012.42	\$287,227.51	\$585,191.96
March	\$86,265.31	\$533,277.73	\$174,786.43	\$759,978.39
April	\$343,203.23	\$876,480.96	\$156,834.81	\$916,813.20
May	\$37,276.36	\$913,757.32	\$342,301.78	\$1,259,114.98
June	\$214,345.07	\$1,128,102.39	\$62,386.70	\$1,321,501.68
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:** The building and stage were prepared to host the summer concert series and 4th of July celebration. New flags were raised on the flag pole and bunting was installed on the building. The frame and canvas cover were installed on the stage, and the permanent installation of the custom engraved bricks into the concrete floor was completed.
- **Wild Plum:** The preliminary drawings for the gated emergency access between Latigo and Damsire were reviewed. A large list of missing details and information that will be required before submitting for a building permit and official review was drafted and send back to Lennar. Weed control on undeveloped areas of Wild Plum was coordinated with Lennar and Epic.
- **Virtual Court:** The Columbine Valley municipal court started running part of its hearing virtually online. Public Works provided IT support to help get all of the computers set up and communicating correctly through Zoom. Many dry runs were held to work out errors and glitches. As court runs smoother in a virtual setting, the majority of the cases will be held virtually, streamlining the process.
- **Streets:** The Denver Water main replacement project left some potholes that were not repaired. We have started to fill these as weather allows and as asphalt cold patch is available for purchase. An early morning collision between a vehicle and animal left a dead adult deer laying along the side of the road on Hunter Run. It is unknown who hit the deer at this time. Using the Gator, the deer was removed from the street and transported back to Town Hall where a disposal company was able to pick it up.

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	\$10,960.00	\$47,538.00
June	\$68,485.24	\$6,055.00	\$53,593.00
July	\$74,380.24		
Aug	\$82,470.24		
Sept	\$85,747.04		
Oct	\$92,603.49		
Nov	\$104,043.49		
Dec	\$115,820.61		

June Total Stats

- Total paid before Court: 36
- Total on docket: 26
- Cases heard by Judge: 13
- Continuances: 3
- Stays of Execution: 0
- Classes Ordered: 0
- Bench Warrants 2
- Trials 0



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 June 2022

Full Time Positions	6 of 6
Part Time Positions	2 of 4
Regular hours	850
OT hours worked	30
Off Duty	0
PTO	136

June 2022 Violations

Traffic Violations unavailable at this time (system down)

Monthly Case # Report

Case Number	Event Date	Situation Reported
CV22-0000097	06/03/2022 02:35:47 PM	PROPERTY ACCIDENT IP
CV22-0000098	06/04/2022 08:18:55 AM	INFORMATION IP
CV22-0000099	06/04/2022 12:58:44 PM	FIRE GENERAL IP
CV22-0000100	06/06/2022 03:48:50 PM	INFORMATION IP
CV22-0000101	06/08/2022 11:17:14 AM	FIRE GENERAL IP
CV22-0000102	06/08/2022 12:34:10 PM	Theft
CV22-0000103	06/16/2022 11:13:02 AM	TRAFFIC STOP IP
CV22-0000104	06/21/2022 07:10:16 PM	WELFARE CHECK IP
CV22-0000105	06/22/2022 01:26:08 PM	Theft
CV22-0000106	06/23/2022 04:09:41 PM	INFORMATION IP
CV22-0000107	06/24/2022 02:24:43 AM	Criminal Mischief
CV22-0000108	06/24/2022 08:05:10 PM	TRAFFIC ARREST IP

CV22-0000109	06/25/2022 09:23:34 PM	Harassment
CV22-0000110	06/28/2022 01:31:19 PM	INFORMATION IP
CV22-0000111	06/28/2022 02:43:02 PM	WARRANT ARREST IP
CV22-0000112	06/29/2022 12:49:30 PM	WELFARE CHECK IP

Problem Type Summary

6:52 AM 7/11/2022

Data Source: Data Warehouse

Agency: ACSO

Division: Bow Mar, Bow Mar Inactive Personnel, Columbine Valley, Columbine Valley Inactive Pers

Display Range: Date From 6/1/2022 To 6/30/2022

Conclusion:

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

Select a format

▼ [Export](#)

Priority	Description
1	P1 In Progress

EsPASS to Property									
ESPASS TO PROPERTY IP		2							2
EsPASS to Vehicle									
ESPASS TO VEHICLE IP									
KNOWN INJURY ACCIDENT IP									
LAWFUL ACTS IP									
WANTED SUBJECT IP		1							1
VEHICLE LOCKOUT IP			1						1
WARRANT ARREST IP									
WARRANT PICKUP IP									
Weapons Violation									
WEAPONS VIOLATION IP									
WELFARE CHECK IP		7							7
Animal Call									
Suspicious Person									
Suspicious Vehicle									
Unwanted Subject									
ZONING IP									
Total		<u>74</u>	<u>89</u>	<u>7</u>					<u>170</u>



Request for Board of Trustee Action

Date: July 19, 2022

Title: Trustee Bill #4, Series 2022 – Parking in the Columbine Villas HOA

Presented By: Lee Schiller, Town Attorney

Prepared By: Lee Schiller, Town Attorney

Background: The Town has seen an increase in circumstances necessitating the need for the provisions in this ordinance. This ordinance passed on 1st reading in June 2022.

Attachments: Trustee Bill #4, Series 2022

Staff Recommendations: Approve as presented

Recommended Motion(s): “I move to approve as presented Trustee Bill #4, Series 2022 on 2nd Reading”.

A BILL FOR AN ORDINANCE
OF THE TOWN OF COLUMBINE VALLEY CONCERNING PARKING

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

Section 1. That Section 1212 (e) iv(a) is hereby amended in its entirety to read as follows:

Section 1212 (e) iv(a) - Definitions. Those parking spaces in the Villas subdivision located on Eagle Drive, platted and marked for parking.

Section 2. Should any section clause, sentence, part or 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 by such court to be unconstitutional or invalid.

Section 3. The Town Clerk shall certify the passage of this Ordinance and cause notice of its contents and passage to be published.

Section 4. 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. 4, series of 2022, at a regular meeting of the Board of Trustees of the Town of Columbine Valley, Colorado, on the 21st day of June, 2022, passed by a vote of 7 for and 0 against, on first reading; passed on second reading at a regular meeting of the Board of Trustees held by a vote of ____ for and ____ against on the 19th day of July, 2022, and ordered published in the Littleton Independent on the 28 day of July, 2022.

Roy Palmer, Mayor

ATTEST:

J.D. McCrumb, Clerk of the Town of Columbine Valley



Request for Board of Trustee Action

Date: July 19, 2022

Title: 2021 Annual Audit

Presented By: Sue Blair, contract Finance Manager

Prepared By: Kyle Logan, Logan and Associates, LLC

Background: Each year the Town contracts an independent audit firm to audit the Town's financial statements and associated government activities.

Attachments: Client Rep Letter
Draft Financial Statement – 2021
Management Letter will be distributed upon arrival

Fiscal Impacts: None

Staff Recommendations: Approve as presented

Recommended Motion: "I move to approve the 2021 annual audit as presented".



Honorable Mayor and Members of the Board of Trustees
Town of Columbine Valley
Columbine Valley, Colorado

In planning and performing our audit of the financial statements of the governmental activities and the major fund of the Town of Columbine Valley (the "Town") as of and for the year ended December 31, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a deficiency in internal control that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a *material misstatement* to the Town's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in internal control to be a significant deficiency:

Segregation of Duties

The Town has an issue that is common in municipalities of similar size and nature. This issue is the limited segregation of duties by the Town's staff. There is primarily one individual/position performing the majority of the Town's accounting functions. During our audit procedures we noted that there is little or no review of certain procedures and transactions performed by this individual. This lack of review and oversight may allow for misstatements to the Town's accounting and financial reporting.

In most environments similar to this, the responsibility for reviewing the accounting activity is with the Town Administrator and/or the Board of Trustees. Review of current accounting policies and procedures will allow the Town to determine if compensating controls are necessary and beneficial in order to mitigate and lower the risk of potential misstatements to the financial statements through error or fraud.

This communication is intended solely for the information and use of the Board of Trustees and management of the Town of Columbine Valley, and is not intended to be, and should not be, used by anyone other than these specified parties.

Logan and Associates, LLC

Logan and Associates, LLC
Aurora, Colorado

July 8, 2022

TOWN OF COLUMBINE VALLEY, COLORADO

FINANCIAL STATEMENTS

December 31, 2021



Logan and Associates, LLC
CERTIFIED PUBLIC ACCOUNTANTS

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TOWN OF COLUMBINE VALLEY, COLORADO

Roster of Town Officials

December 31, 2021

Mayor
Roy Palmer

Board of Trustees

Bruce Menk
Kathy Boyle
Bill Dotson
Mike Giesen
Ed Icenogle
Jim Tarpey

Administrative Staff

J.D. McCrumb, Town Administrator

Town Attorney

Lee Schiller, Weiner & Schiller, P.C.



INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members of the Board of Trustees
Town of Columbine Valley
Columbine Valley, Colorado

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and major fund of the Town of Columbine Valley (the "Town") as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund of the Town of Columbine Valley as of December 31, 2021, and the respective changes in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Columbine Valley, and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures of the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedule - general fund, schedule of proportionate share of the net pension liability/(asset), schedule of Town pension contributions and the notes to required supplementary information on pages i – vii and 24 – 28 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying other information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The other information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Logan and Associates, LLC

Aurora, Colorado
July 8, 2022

BASIC FINANCIAL STATEMENTS

TOWN OF COLUMBINE VALLEY, COLORADO

STATEMENT OF NET POSITION

December 31, 2021

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and Investments	\$ 5,724,328
Accounts Receivable	758,010
Prepaid Expenses	20,081
Property Taxes Receivable	615,419
Net Pension Asset - FPPA	103,947
Capital Assets, Not Being Depreciated	300,000
Capital Assets, Net of Accumulated Depreciation	<u>2,082,723</u>
TOTAL ASSETS	<u>9,604,508</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Pension Outflows	<u>208,431</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>208,431</u>
LIABILITIES	
Accounts Payable	108,905
Accrued Liabilities	16,147
Due to County	23,863
Unearned Revenue - ARPA	188,387
Long-term Liabilities:	
Due Within One Year	18,137
Due in More Than One Year	<u>36,823</u>
TOTAL LIABILITIES	<u>392,262</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Property Taxes	615,419
Deferred Pension Inflows	<u>117,337</u>
	<u>732,756</u>
NET POSITION	
Investment in Capital Assets	2,382,723
Restricted for	
Emergencies	142,000
Parks, Recreation and Open Space	507,927
Unrestricted	<u>5,655,271</u>
TOTAL NET POSITION	<u>\$ 8,687,921</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF COLUMBINE VALLEY, COLORADO

STATEMENT OF ACTIVITIES
Year Ended December 31, 2021

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGE IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	
PRIMARY GOVERNMENT					
Governmental Activities					
Administration	\$ 853,208	\$ 836,074	\$ -	\$ -	\$ (17,134)
Public Safety	809,924	686,101	25,000	-	(98,823)
Sanitation	93,685	-	-	-	(93,685)
Planning & Zoning	47,045	-	-	-	(47,045)
Public Works	229,944	716,939	66,847	-	553,842
Parks and Open Space	4,800	-	-	52,894	48,094
Total Governmental Activities	\$ 2,038,606	\$ 2,239,114	\$ 91,847	\$ 52,894	345,249
		GENERAL REVENUES			
					1,820,397
					431,219
					30,041
					99,737
					2,109
					1,402
					7,812
					2,392,717
					2,737,966
					5,949,955
					\$ 8,687,921

The accompanying notes are an integral part of the financial statements.

TOWN OF COLUMBINE VALLEY, COLORADO

BALANCE SHEET
GOVERNMENTAL FUND
 December 31, 2021

	<u>GENERAL FUND</u>
ASSETS	
Cash and Investments	\$ 5,724,328
Accounts Receivable	758,010
Prepaid Expenses	20,081
Property Taxes Receivable	<u>615,419</u>
TOTAL ASSETS	<u><u>\$ 7,117,838</u></u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	
LIABILITIES	
Accounts Payable	\$ 108,905
Payroll Liabilities	16,147
Due to County	23,863
Unearned Revenue - ARPA	<u>188,387</u>
TOTAL LIABILITIES	<u>337,302</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Property Taxes	<u>615,419</u>
FUND BALANCE	
Nonspendable	20,081
Restricted for Emergencies	142,000
Restricted for Parks and Open Space	507,927
Committed for Road Improvements	984,183
Committed for Capital Improvement Plan	1,448,068
Unassigned	<u>3,062,858</u>
TOTAL FUND BALANCE	<u>6,165,117</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u><u>\$ 7,117,838</u></u>

The accompanying notes are an integral part of the financial statements.

TOWN OF COLUMBINE VALLEY, COLORADO

RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUND
TO THE STATEMENT OF NET POSITION

December 31, 2021

Amounts Reported for Governmental Activities in the Statement of Net Position
are Different Because:

Total Fund Balance of Governmental Fund	\$ 6,165,117
Capital assets used in governmental activities are not financial resources and, therefore are not reported in the fund.	2,382,723
Some assets were not received in the current period and, therefore, are not reported in the funds. This is the amount of the net pension asset - FPPA	103,947
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds:	
Deferred outflows of resources - difference between expected vs actual experience	88,158
Deferred outflows of resources - change in assumptions or other inputs	44,210
Deferred outflows of resources - change in proportionate share	41,576
Deferred outflows of resources - pension contributions subsequent to measurement date	34,487
Deferred inflows of resources - difference between expected vs actual experience	(413)
Deferred inflows of resources - change in proportionate share	(10,155)
Deferred inflows of resources - difference in projected vs actual investment earnings	(106,769)
Compensated absences are not due and payable in the current period, therefore, they are not reported in the fund balance sheet	<u>(54,960)</u>
Total Net Position of Governmental Activities	<u>\$ 8,687,921</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF COLUMBINE VALLEY, COLORADO

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND

Year Ended December 31, 2021

	<u>GENERAL FUND</u>
REVENUES	
Taxes	
Sales and Use Tax	\$ 1,820,397
Property Taxes	431,219
Specific Ownership Taxes	30,041
Franchise Fees - Utilities	60,997
Franchise Fees - Cable Television	38,740
Permits and Fees	1,533,013
Fines and Forfeitures	391,006
Intergovernmental	
Town of Bow Mar	315,095
Highway Users Tax Fund	47,688
Motor Vehicle Registration Fees	6,026
Conservation Trust Funds	8,976
Open Space Tax	43,918
Road and Bridge	13,133
Public Safety Grant	25,000
Miscellaneous	2,109
Investment Income	1,402
Other	7,812
	<u>4,776,572</u>
TOTAL REVENUES	
EXPENDITURES	
Administration	835,834
Public Safety	825,630
Sanitation	93,685
Planning & Zoning	47,045
Public Works	174,739
Parks and Open Space	4,800
	<u>1,981,733</u>
TOTAL EXPENDITURES	
NET CHANGE IN FUND BALANCE	2,794,839
FUND BALANCE, Beginning	<u>3,370,278</u>
FUND BALANCE, Ending	<u>\$ 6,165,117</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF COLUMBINE VALLEY, COLORADO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES

Year Ended December 31, 2021

Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:

Net Change in Fund Balance of Governmental Fund	\$ 2,794,839
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are capitalized in the statement of net position and allocated over their estimated useful lives as annual depreciation expense in the statement of activities. This is the amount of depreciation expense (\$118,887) and loss on capital asset disposal (\$9,679) exceeded capital outlay \$73,948 in the current year.	(54,618)
In the statement of activities, certain operating expenses, pension expenses are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used or due (the amounts actually paid). This amount represents the net effect of pension related amounts, including amortization of deferred outflows and deferred inflows of resources related to pensions, in the statement of activities.	674
Compensated absences do not require the use of current financial resources, therefore, they are not reported in the funds. This is the amount by which compensated absences liability changed in the year.	<u>(2,929)</u>
Change in Net Position of Governmental Activities	<u>\$ 2,737,966</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF COLUMBINE VALLEY, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Columbine Valley (the "Town") is an incorporated Colorado statutory town (a municipal corporation), governed by a Mayor and six-member Board of Trustees elected by the residents. The Town provides public safety, public works, planning and zoning, municipal court, sanitation, parks and recreation and general administrative services to its residents.

The accounting policies of the Town conform to generally accepted accounting principles as applicable to government entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Following is a summary of the more significant policies:

Reporting Entity

In accordance with governmental accounting standards, the Town has considered the possibility of including additional entities in its financial statements.

The definition of the reporting entity is based primarily on financial accountability. The Town is financially accountable for organizations that make up its legal entity. It is also financially accountable for legally separate organizations if Town officials appoint a voting majority of the organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the Town. The Town may also be financially accountable for organizations that are fiscally dependent upon it. The Town had no additional entities in its financial statements.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the Town and its component unit. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported in a single column.

The statement of net position reports all financial, capital and debt resources of the Town. The difference between the assets, deferred outflows of resources and liabilities and deferred inflows of resources of the Town is net position.

The statement of activities demonstrates the degree to which the direct expenses of the given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or

TOWN OF COLUMBINE VALLEY, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide and Fund Financial Statements (Continued)

segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Major individual funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current year or soon enough thereafter to pay liabilities of the current year. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current year.

Taxes, intergovernmental revenues, grants, and interest associated with the current year are considered to be susceptible to accrual and so have been recognized as revenues of the current year. All other revenues are considered to be measurable and available only when cash is received by the Town.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

When both restricted and unrestricted resources are available for use, it is the Town's practice to use restricted resources first, then unrestricted resources as they are needed.

TOWN OF COLUMBINE VALLEY, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)

The Town reports the following major governmental fund:

General Fund – is the Town’s primary operating fund that accounts for all financial resources of the Town, except those required to be accounted for in another fund.

Assets, Liabilities and Net Position/Fund Balances

Cash and Investments - Cash equivalents include investments with original maturities of three months or less. Investments are stated at fair value.

Receivables - All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Prepaid expenses – Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses.

Capital Assets - Capital assets, which include land and land improvements, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and the proprietary fund in the fund financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Infrastructure assets acquired or constructed after 2003 are capitalized. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives.

Infrastructure	40 years
Buildings	39 years
Perimeter Fences	15 years
Automotive Equipment	7 years
Office and Other Equipment	7 Years

TOWN OF COLUMBINE VALLEY, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position/Fund Balances (Continued)

Deferred Outflows/Inflows of Resources – In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement classification represents a consumption of net position that applies to a future period(s) and therefore will not be recognized as an outflow of resources (expense/expenditures) until then. The Town reports deferred outflows of resources related to pensions at December 31, 2021.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement classification represents an acquisition of net position that applies to a future period(s) and therefore will not be recognized as an inflow of resources (revenue) until then. The Town reports deferred inflows of resources related to property tax revenue and pensions at December 31, 2021.

Compensated Absences – The Town has a policy that allows employees to accumulated unused paid time off up to certain maximum hours. Compensated absences are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The Town's General Fund is used to liquidate compensated absences of the governmental activities.

Net Position - In the government-wide financial statements and the proprietary fund on the fund financial statements, net position are restricted when constraints placed on the net position are externally imposed.

- Investment in Capital Assets – This classification is intended to report the portion of net position which is associated with non-liquid, capital assets.
- Restricted Net Position – This classification includes liquid assets which have third party limitation on their use.
- Unrestricted Net Position – This classification includes the residual net position that does not meet the classification of "investment in capital assets" or "restricted."

Fund Balance Classification – The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

TOWN OF COLUMBINE VALLEY, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position/Fund Balances (Continued)

- Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form (such as prepaid items) or (b) are legally or contractually required to be maintained intact.
- Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Town's highest level of decision-making authority, the Board of Trustees. The constraint may be removed or changed only through formal action of the Board of Trustees.
- Assigned – This classification includes amounts that are constrained by the Town's intent to be used for specific purposes, but is neither restricted nor committed. Intent is expressed by the Board of Trustees to be used for a specific purpose. Constraints imposed on the use of assigned amounts are more easily removed or changed than those imposed on committed amounts.
- Unassigned – This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

The Town has not established a formal policy for its use of restricted and unrestricted fund balance. However, if both the restricted and unrestricted fund balances are available the Town uses restricted fund balance first.

Property Taxes

Property taxes attach as an enforceable lien on property on January 1 and are levied the following January 1. Taxes are payable in full on April 30 or in two installments on February 28 and June 15. The County Treasurer's Office collects property taxes and remits to the Town on a monthly basis.

Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; or acts of God. The Town maintains commercial insurance for these risks of loss. Settled claims have not exceeded this commercial coverage in any of the past three years.

TOWN OF COLUMBINE VALLEY, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pensions

The Town participates in the Statewide Defined Benefit Plan (SWDB), a cost-sharing multiple-employer defined benefit pension fund administered by the Fire & Police Pension Association of Colorado (FPPA). The net pension asset, deferred outflows of resources, and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position of the SWDB have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Subsequent Events

The Town has evaluated events subsequent to the year ended December 31, 2021 through July 8, 2022, the date of these financial statements were issued, and has incorporated any required recognition into these financial statements.

NOTE 2: CASH AND INVESTMENTS

A summary of cash and investments at December 31, 2021, follows:

Cash Deposits	\$ 579,096
Investments	<u>5,145,232</u>
Total	<u>\$ 5,724,328</u>

Cash Deposits

The Colorado Public Deposit Protection Act (PDPA) requires local government entities to deposit cash in eligible public depositories. Eligibility is determined by State regulations. Amounts on deposit in excess of Federal Deposit Insurance Corporation (FDIC) levels must be collateralized by eligible collateral as determined by the PDPA. The FDIC insures depositors' accounts up to \$250,000 for each financial institution. The PDPA allows the financial institution to create a single collateral pool for all public funds held. The pool is to be maintained by another approved institution, or held in trust for all uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits. At December 31, 2021, the Town had cash deposits with a carrying amount of \$579,096. The bank balances with the financial institutions were \$828,327, of which \$422,571 were FDIC insured, and \$405,756 were collateralized with securities held by the financial institution's agents but not in the Town's name.

TOWN OF COLUMBINE VALLEY, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE 2: CASH AND INVESTMENTS (Continued)

Investments

In February 2021, the Town adopted an investment policy. The objectives of the policy direct the Town to deposit and invest all funds held for future disbursement in accordance with Colorado Revised Statutes (CRS) and any ordinances and resolutions enacted by the Town Board of Trustees in a manner to accomplish the following objectives:

- Preservation of capital and protection of investment principal.
- Maintenance of sufficient liquidity to meet anticipated cash flows.
- Diversification to avoid incurring unreasonable market risks.
- Attainment of a market value rate of return.
- Conformance with all applicable Town policies, and State and Federal regulations, including TABOR requirements.

The policy follows CRS, more specifically, sections: CRS 11-10.5-101; 24-75-601; 24-75-603 and 24-75-702. The Town generally limits its concentration risk of investments to Local Government Investment Pools, obligations of the United States and certain U.S. government agency securities, which are believed to have minimal credit risk, minimal interest rate risk and no foreign currency risk. Investment transactions may be initiated by the Town Treasurer, Town Administrator and/or Town Financial Contractor upon approval by the Board of Trustees.

The Town's policy specifies investment instruments meeting defined rating, maturity and concentration risk criteria in which the Town may invest which include the following:

- Obligations of the United States and certain U.S. Federal Instrumentality securities
- Eligible banker's acceptances of certain banks
- Prime commercial paper
- Local government investment pools
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market mutual funds
- Negotiable and Non-negotiable certificates of deposit

Interest Rate Risk – Town policy limits investment maturities to five years or less unless formally approved by the Board of Trustees.

Concentrations of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of the Town's investments in a single issue. The Town's policy addresses limitations of the amount that can be invested in any one issuer. In addition, the policy states that no more less than 50% of the investable assets of the Town will be maintained in U.S. Treasury Obligations, Federal Instrumentality Securities, Repurchase Agreements and Local Government Investment Pools.

TOWN OF COLUMBINE VALLEY, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE 2: CASH AND INVESTMENTS (Continued)

Investments (Continued)

CSAFE

The Town invested in the Colorado Surplus Asset Fund (CSAFE), an investment vehicle established for local government entities in Colorado to pool surplus funds. The State Securities Commissioner administers and enforces all State statutes governing CSAFE. CSAFE is similar to a money market fund, with each share valued at \$1.00. CSAFE may invest in U.S. Treasury securities, repurchase agreements collateralized by U.S. Treasury securities, certain money market funds, and highest rate commercial paper. A designated custodial bank serves as custodian for CSAFE's investment portfolios pursuant to a custodian agreement. The custodian acts as safekeeping agent for CSAFE's investment portfolio and provides services as a depository in connection with direct investments and withdrawals. The custodian's internal records segregate investments owned by CSAFE. CSAFE is rated AAAM by Standard & Poor's. CSAFE records its investments at amortized cost and the Town records its investments in CSAFE using the amortized cost method. There are no unfunded commitments, the redemption frequency is daily and there is no redemption notice period.

Money Market Fund

The Money Market Fund consisted of an investment in the Goldman Sachs Asset Management – Financial Square Government Fund. This fund is AAAM rated by Standard & Poor's.

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TOWN OF COLUMBINE VALLEY, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE 3: CAPITAL ASSETS

Capital assets activity for the year ended December 31, 2021, is summarized below:

	Balances 12/31/2020	Additions	Deletions	Balances 12/31/2021
Governmental Activities				
Capital Assets, not being depreciated				
Land	\$ 300,000	\$ -	\$ -	\$ 300,000
Capital Assets, being depreciated				
Infrastructure	1,882,402	-	-	1,882,402
Buildings-Town Hall	812,550	7,943	-	820,493
Automotive Equipment	325,558	47,055	39,284	333,329
Perimeter Wall/Fence	58,112	-	-	58,112
Office and Other Equipment	25,780	18,950	10,258	34,472
Total Capital Assets, being depreciated	<u>3,104,402</u>	<u>73,948</u>	<u>49,542</u>	<u>3,128,808</u>
Less accumulated depreciation				
Infrastructure	(402,691)	(47,060)	-	(449,751)
Buildings-Town Hall	(329,595)	(20,937)	-	(350,532)
Automotive Equipment	(190,131)	(40,271)	(35,075)	(195,327)
Perimeter Wall/Fence	(32,783)	(3,874)	-	(36,657)
Office and Other Equipment	(11,861)	(6,745)	(4,788)	(13,818)
Total accumulated depreciation	<u>(967,061)</u>	<u>(118,887)</u>	<u>(39,863)</u>	<u>(1,046,085)</u>
Total Capital Assets, being depreciated, net	<u>2,137,341</u>	<u>(44,939)</u>	<u>9,679</u>	<u>2,082,723</u>
Total Capital Assets, net	<u>\$ 2,437,341</u>	<u>\$ (44,939)</u>	<u>\$ 9,679</u>	<u>\$ 2,382,723</u>

Depreciation expense was charged to functions/programs of the Town as follows:

Governmental Activities	
Public Works	\$ 55,205
Public Safety	39,002
General Government	<u>24,680</u>
Total	<u>\$118,887</u>

NOTE 4: LONG-TERM DEBT

Following is a summary of long-term debt transactions for the year ended December 31, 2021:

	Balances 12/31/2020	Additions	Deletions	Balances 12/31/2021	Due Within One Year
Compensated Absences	<u>\$ 52,031</u>	<u>\$ 67,267</u>	<u>\$ 64,338</u>	<u>\$ 54,960</u>	<u>\$ 18,137</u>

Compensated absences are expected to be liquidated with revenues of the General Fund.

TOWN OF COLUMBINE VALLEY, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE 5: PENSION PLANS

Defined Contribution Pension Plan

The administrative employees of the Town participate in the Colorado County Officials and Employees Retirement Association Plan ("CCOERA") which is a defined contributions plan established by the Town and is maintained and administered by CCOERA. At December 31, 2020, there were four plan members. In a defined contributions plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees become Plan members immediately upon employment. Under this plan, the Town will match up to 5% of employees' contributions based on the employee's covered payroll. Employee contributions are not limited. The Town's contributions, plus earnings, become vested at a rate of 33.3% for each year of participation in the Plan.

The Town contributions for plan members who leave employment before they are fully vested are used to reduce the Town's current period contributions requirement. There is no liability for benefits under the plan beyond the Town's matching payments. Plan provisions and contribution requirements are established and may be amended by the Town's Board of Trustees.

For the year ended December 31, 2021, the Town recognized pension expense, net of forfeitures of \$14,084, and employee contributions totaled \$18,599.

Police Officers Statewide Defined Benefit Pension Plan

Plan description

The Town contributes to the Statewide Defined Benefit Pension Plan (SWDB) (the "Plan"), a cost-sharing multiple-employer defined benefit pension plan, administered by the Colorado Fire and Police Pension Association (FPPA). The SWDB provides retirement benefits for members and beneficiaries.

Colorado Revised Statutes Title 31, Article 31 assigns the authority to establish benefit provisions to the State legislature. FPPA issues a publicly available comprehensive annual financial report that can be obtained at <http://www.fppaco.org>.

Description of Benefits

A member is eligible for a normal retirement pension once the member has completed twenty-five years of credited service and has attained the age of 55. Effective January 1, 2021, a member may also qualify for a normal retirement pension if the member's combined years of service and age equals at least 80, minimum age of 50 (Rule of 80).

TOWN OF COLUMBINE VALLEY, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE 5: PENSION PLANS (Continued)

Police Officers Statewide Defined Benefit Pension Plan (Continued)

The annual normal retirement benefit is 2% of the average of the member's highest three years' base salary for each year of credited service up to ten years, plus 2.5% for each year of service thereafter. The benefit earned prior to January 1, 2007 for members of affiliated Social Security employers will be reduced by the amount of Social Security income payable to the member annually. Effective January 1, 2007, members currently covered under Social Security will receive half the benefit when compared to the Statewide Defined Benefit Plan. Benefits paid to retired members are evaluated and may be re-determined every October 1. The amount of any increase is based on the Board's discretion and can range from 0% to the higher of 3% or the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W).

A member is eligible for an early retirement at age 50 or after 30 years of service or attainment of age 50 with at least five years of credited service. The early retirement benefit equals the normal retirement benefit reduced on an actuarially equivalent basis. Upon termination, an employee may elect to have member contributions, along with 5% as interest, returned as a lump sum distribution. Alternatively, a member with at least five years of accredited service may leave contributions with the Plan and remain eligible for a retirement pension at age 55 equal to 2% of the member's average highest three years' base salary for each year of credited service up to ten years, plus 2.5% for each year of service thereafter.

The Plan includes a Deferred Retirement Option Plan (DROP). A member may elect to participate in the DROP after reaching eligibility for normal retirement, early retirement, or vested retirement and age 55. A member can continue to work while participating in the DROP, but must terminate employment within 5 years of entry into the DROP. The member's percentage of retirement benefits is determined at time of entry into the DROP. The monthly payments that begin at entry into the DROP are accumulated in a DROP account until the member terminates service, at which time the DROP accumulated benefits can be paid as periodic installments, a lump sum, or if desired a member may elect to convert the DROP to a lifetime monthly benefit with survivor benefits. While participating in DROP, the member continues to make pension contributions, which are credited to the DROP. Effective January 1, 2003, the member shall self-direct the investments of their DROP funds.

Contributions

The Plan sets contribution rates at a level that enables all benefits to be fully funded at the retirement date of all members. Contribution rates for the SWDB plan are set by state statute. Employer contribution rates can only be amended by state statute. Member contribution rates can be amended by state statute or by election of the membership. Effective January 1, 2021, contribution rates for employers and members may be increased equally by FPPA Board of Directors upon approval through an election by both the employers and members.

TOWN OF COLUMBINE VALLEY, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE 5: PENSION PLANS (Continued)

Police Officers Statewide Defined Benefit Pension Plan (Continued)

In 2014, the members elected to increase the member contribution rate to the SWDB plan beginning in 2015. Member contribution rates will increase 0.5% annually through 2022 to a total of 12% of pensionable earnings. Employer contributions are 8% and 8.5%, respectively. Employer contributions will increase 0.5% annually beginning in 2021 through 2030 to a total of 13% of pensionable earnings. In 2020, members of the SWDB and their employers are contributing at the rate of 11% and 8%, respectively, of pensionable earnings for a total contribution rate of 19%. Employees contributed 11.5% of pensionable earnings for the year ended December 31, 2021 and the Town contributed 8.5% or \$34,487.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2021, the Town reported a net pension asset of \$103,947 for its proportionate share of the net pension asset of the SWDB Plan. The net pension asset was measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of January 1, 2021.

The Town's proportion of the net pension asset was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At December 31, 2020, the Town's SWDB proportion was 0.047880%, which was an increase of 0.004295% from its proportion measured at December 31, 2019.

For the year ended December 31, 2020, the Town recognized pension (income)/expense for the SWDB Plan of (\$674).

At December 31, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 88,158	\$ (413)
Changes of assumptions and other inputs	44,210	-
Net Difference between projected and actual earnings	-	(106,769)
Changes in proportion and differences between Contributions recognized and proportionate Share of contributions	41,576	(10,155)
Contributions subsequent to the measurement date	<u>34,487</u>	<u>N/A</u>
Total	<u>\$ 208,431</u>	<u>\$ (117,337)</u>

TOWN OF COLUMBINE VALLEY, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE 5: PENSION PLANS (Continued)

Police Officers Statewide Defined Benefit Pension Plan (Continued)

The Town's contributions to the SWDB Plan subsequent to the measurement date of \$34,487 will be recognized as a decrease to the net pension liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31,

2022	\$ (6,536)
2023	7,312
2024	(10,650)
2025	7,377
2026	23,252
Thereafter	<u>35,852</u>
Total	<u>\$ 138,951</u>

Actuarial assumptions

The total pension liability in the December 31, 2020 actuarial valuation, based on a date of January 1, 2021 and January 1, 2020, respectively, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Total Pension Liability:

Actuarial method	Entry Age Normal
Amortization method	N/A
Amortization period	N/A
Investment rate of return	7.0%, including 2.5% inflation
Projected salary increases	4.25% – 11.25%
Cost of living adjustment	0.0%

Actuarial Determine Contributions:

Actuarial method	Entry Age Normal
Amortization method	Level % of Payroll, Open
Amortization period	30 years
Investment rate of return	7.0%, including 2.5% inflation
Projected salary increases	4.25% – 11.25%
Cost of living adjustment	0.0%

The collective total pension liability as of December 31, 2020 is based upon the January 1, 2021 actuarial valuation.

TOWN OF COLUMBINE VALLEY, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE 5: PENSION PLANS (Continued)

Police Officers Statewide Defined Benefit Pension Plan (Continued)

For determining the total pension liability and actuarially determined contributions, the post-retirement mortality tables for non-disabled retirees uses the 2006 central rates from the RP-2014 Annuitant Mortality Tables projected to 2018 using the MP-2017 projection scales, and the projected prospectively using the ultimate rates of the scale for all years. The pre-retirement off-duty mortality tables are adjusted to 50% of the RP-2014 mortality tables for active employees. The on-duty mortality rate is 0.00015.

At least every five years the FPPA's Board of Directors, in accordance with best practices, reviews its economic and demographic actuarial assumptions. At its July 2018 meeting, the Board of Directors reviewed and approved recommended changes to the actuarial assumptions. The recommendations were made by FPPA's actuaries, Gabriel, Roeder, Smith & Co., based upon their analysis of past experience and expectations of the future. The assumption of changes were effective for actuarial valuations beginning January 1, 2019. The actuarial assumptions impact actuarial factors for benefit purposes such as purchases of service credit and other benefits where actuarial factors are used.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation (assumed at 2.5%). Best estimates of arithmetic real rates of return for each major asset class included in the Plans target asset allocation as of December 31, 2020, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global Equity	39%	8.23%
Equity Long/Short	8%	6.87%
Private Markets	26%	10.63%
Fixed Income - Rates	10%	4.01%
Fixed Income - Credit	5%	5.25%
Absolute Return	10%	5.60%
Cash	2%	2.32%
Total	<u>100%</u>	

Discount rate

The discount rate used to measure the total pension liability was 7.0%. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the Fire & Police Pension Association Board of Director's

TOWN OF COLUMBINE VALLEY, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE 5: PENSION PLANS (Continued)

Police Officers Statewide Defined Benefit Pension Plan (Continued)

funding policy, which establishes the contractually required rates under Colorado statutes. Based on those assumptions, the Plan fiduciary net position was projected to be available to make all the projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Town’s proportionate share of the net pension liability to changes in the discount rate

The following presents the Town’s proportionate share of the net pension liability/(asset) calculated using the discount rate of 7.0%, as well as what the Town’s proportionate share of the net pension liability/(asset) would be if it were calculated using a discount rate that is 1-percentagepoint lower (6.0%) or 1-percentage-point higher (8.0%) than the current rate:

	1% Decrease 6.0%	Current Discount Rate 7.0%	1% Increase 8.0%
Proportionate share of net pension liability/(Asset)	\$ 104,607	\$ (103,947)	\$ (276,656)

Pension plan fiduciary net position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued Fire & Police Pension Association of Colorado financial report, which may be obtained at <http://www.fppaco.org>.

NOTE 6: INTERGOVERNMENTAL AGREEMENTS

Police and Municipal Court - The Town had an intergovernmental agreement with the Town of Bow Mar (“Bow Mar”) to provide police and municipal court services January 1, 2014 through December 31, 2019. The agreement was renewed during 2019 to continue with these services from January 1, 2019 to December 31, 2023. The agreement requires Bow Mar to pay the Town \$276,530 for these services for the year ended December 31, 2019, increased by the Denver/Aurora/Lakewood CPI projected increase available from the Colorado Department of Local Affairs in October 2018. For each subsequent year of the agreement, the annual amount due will be the prior year’s amount increased by the Denver/Aurora/Lakewood CPI projected increase available each preceding October from the Colorado Department of Local Affairs. The amount received under this agreement for the year ending December 31, 2021 was \$295,095.

TOWN OF COLUMBINE VALLEY, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE 6: INTERGOVERNMENTAL AGREEMENTS (Continued)

Building Department Administrative Services – In 2016 the Town entered into an intergovernmental agreement with Bow Mar to provide building department administrative services beginning November 1, 2016 through December 31, 2018 (the “Initial Term”). The agreement was renewed during 2018 to continue with these services from January 1, 2019 to December 31, 2020 and again during 2021 from January 1, 2021 to December 31, 2025. These services include building permit review, inspections, contractor licensing and collection of permit fees for remittance to Bow Mar. Bow Mar will pay the Town \$20,000 each calendar year, appropriately prorated for the Initial Term. Payments of \$5,000 are due on the 1st of each calendar quarter. For the year ended December 31, 2021, the Town received \$20,000 from Bow Mar for these services.

Open Space Tax Entitlement – In November 2003, the voters in Arapahoe County (“The County”) approved a countywide sales and use tax of 0.25%, known as the Open Space Tax, which became effective on January 1, 2004. In November 2011, voters in the County approved extending the tax through December 30, 2023. The Open Space Tax is to be used exclusively to purchase, develop, improve, and maintain park and recreation facilities.

In June 2004, the Town entered into an intergovernmental agreement with the County to impose the Open Space Tax on building and construction materials purchased within the Town, and to participate in the shareback funds available through the County.

The amount of shareback funds is based upon a formula considering the population within the Town. During the year ended December 31, 2021, the Town was entitled to and received \$43,918 in open space shareback funds. The Town has restricted \$489,744 to be spent in future years in accordance with the guidelines established for Open Space Funds.

NOTE 7: COMMITMENTS AND CONTINGENCIES

Tabor Amendment

Colorado voters passed an amendment to the State Constitution, Article X, Section 20, commonly known as the TaxPayer’s Bill of Rights (TABOR), which has several limitations, including revenue raising, spending abilities, debt limitations and other specific requirements of state and local government. The Amendment is complex and subject to judicial interpretation.

TOWN OF COLUMBINE VALLEY, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE 7: COMMITMENTS AND CONTINGENCIES (Continued)

Tabor Amendment

On November 30, 1998, the Town's voters approved the following:

Authorized the Town to collect, retain and spend all excess revenue collected in 1998 and thereafter without regard to any limitations under TABOR or any other law provided that no local tax rate or mill levy shall be increased without further voter approval. In addition, the Town's voters authorized the Town to increase the property tax mill levy without exceeding the annual property tax increase of 5.5% set forth in State statutes.

The Town has established an emergency reserve, representing 3% of qualifying expenditures, as required by the Amendment. At December 31, 2021, the emergency reserve of \$142,000 was reported as a restriction of fund balance and net position in the General Fund and Governmental Activities, respectively.

Subsequent Event

Subsequent to the year ended December 31, 2021, the Town received a fraudulent vendor invoice in the amount of \$200,000. The invoice was paid, then later Town staff discovered that it was fraudulent. The Town is investigating this event and attempting to recover that amount paid. The outcome is unknown at this time.

Uncertainty – Coronavirus Pandemic

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. The coronavirus and actions taken by government and public health officials to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets in many countries, including the geographical area in which the Town is located. It is unknown how long these conditions will last and what the complete financial impact will be to the Town.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF COLUMBINE VALLEY, COLORADO

BUDGETARY COMPARISON SCHEDULE

GENERAL FUND

Year Ended December 31, 2021

(With Comparative Actual Totals for the Year Ended December 31, 2020)

	2021		VARIANCE Positive (Negative)	2020
	ORIGINAL AND FINAL BUDGET	ACTUAL		ACTUAL
REVENUES				
Taxes				
Sales and Use Tax	\$ 1,243,482	\$ 1,820,397	\$ 576,915	\$ 1,206,525
Property Taxes	435,891	431,219	(4,672)	356,356
Specific Ownership Taxes	26,153	30,041	3,888	25,398
Franchise Fees - Utilities	50,000	60,997	10,997	51,600
Franchise Fees - Cable Television	36,000	38,740	2,740	38,334
Total Taxes	<u>1,791,526</u>	<u>2,381,394</u>	<u>589,868</u>	<u>1,678,213</u>
Permits and Fees				
Building Permits and Fees	645,000	816,074	171,074	514,070
Impact Fees	610,000	609,600	(400)	228,600
Transportation Fee	120,000	107,339	(12,661)	-
Total Permits and Fees	<u>1,375,000</u>	<u>1,533,013</u>	<u>158,013</u>	<u>742,670</u>
Fines and Forfeitures	<u>50,000</u>	<u>391,006</u>	<u>341,006</u>	<u>78,167</u>
Intergovernmental				
Town of Bow Mar	320,168	315,095	(5,073)	313,007
Highway Users Tax Fund	56,000	47,688	(8,312)	40,935
Motor Vehicle Registration Fees	6,000	6,026	26	5,741
Conservation Trust Funds	6,150	8,976	2,826	7,642
Open Space Tax	44,533	43,918	(615)	41,783
Road and Bridge	15,000	13,133	(1,867)	13,125
CARES Act Grant	-	-	-	137,429
Public Safety Grant	-	25,000	25,000	25,000
Miscellaneous	800	2,109	1,309	1,347
Total Intergovernmental	<u>448,651</u>	<u>461,945</u>	<u>13,294</u>	<u>586,009</u>
Investment Income	<u>11,500</u>	<u>1,402</u>	<u>(10,098)</u>	<u>14,070</u>
Other	<u>21,500</u>	<u>7,812</u>	<u>(13,688)</u>	<u>18,182</u>
TOTAL REVENUES	<u>3,698,177</u>	<u>4,776,572</u>	<u>1,078,395</u>	<u>3,117,311</u>

(Continued)

See the accompanying Independent Auditor's Report.

TOWN OF COLUMBINE VALLEY, COLORADO

BUDGETARY COMPARISON SCHEDULE

GENERAL FUND

Year Ended December 31, 2021

(With Comparative Actual Totals for the Year Ended December 31, 2020)

	2021		VARIANCE Positive (Negative)	2020
	ORIGINAL AND FINAL BUDGET	ACTUAL		ACTUAL
EXPENDITURES				
Administration				
Legal	60,000	22,289	37,711	28,749
Accounting and Audit	67,500	57,722	9,778	69,082
Inspections	290,250	265,471	24,779	178,358
Town Administration	352,838	366,938	(14,100)	298,544
Insurance and Bonds	30,900	22,900	8,000	14,809
Office Supplies and Miscellaneous	115,450	96,200	19,250	79,666
County Treasurer's Fees	4,359	4,314	45	3,583
Total Administration	<u>921,297</u>	<u>835,834</u>	<u>85,463</u>	<u>672,791</u>
Public Safety				
Salaries and Benefits	593,660	637,395	(43,735)	576,454
Municipal Court	41,500	43,045	(1,545)	25,559
Automotive Expenses	37,000	30,990	6,010	22,850
Supplies and Miscellaneous	95,420	114,200	(18,780)	89,482
Total Public Safety	<u>767,580</u>	<u>825,630</u>	<u>(58,050)</u>	<u>714,345</u>
Sanitation	<u>92,000</u>	<u>93,685</u>	<u>(1,685)</u>	<u>90,528</u>
Planning & Zoning				
Planning and Engineering	<u>50,955</u>	<u>47,045</u>	<u>3,910</u>	<u>45,418</u>
Public Works				
Street Repairs and Maintenance	199,990	141,836	58,154	133,215
Street Lighting	15,000	20,340	(5,340)	20,444
Ground Maintenance	7,300	2,842	4,458	6,471
Supplies and Miscellaneous	15,000	9,721	5,279	14,487
Total Public Works	<u>237,290</u>	<u>174,739</u>	<u>62,551</u>	<u>174,617</u>
Conservation Trust Fund & Open Space	<u>16,000</u>	<u>4,800</u>	<u>11,200</u>	<u>5,259</u>
Capital Outlay	<u>174,000</u>	-	<u>174,000</u>	-
Emergency Reserves	<u>87,000</u>	-	<u>87,000</u>	-
TOTAL EXPENDITURES	<u>2,346,122</u>	<u>1,981,733</u>	<u>364,389</u>	<u>1,702,958</u>
NET CHANGE IN FUND BALANCE	<u>1,352,055</u>	<u>2,794,839</u>	<u>1,442,784</u>	<u>1,414,353</u>
FUND BALANCE, Beginning	<u>2,512,724</u>	<u>3,370,278</u>	<u>857,554</u>	<u>1,955,925</u>
FUND BALANCE, Ending	<u>\$ 3,864,779</u>	<u>\$ 6,165,117</u>	<u>\$ 2,300,338</u>	<u>\$ 3,370,278</u>

See the accompanying Independent Auditor's Report.

TOWN OF COLUMBINE VALLEY, COLORADO

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY/(ASSET)
 FPPA - STATEWIDE DEFINED BENEFIT PLAN - POLICE
 Last Ten Years*

	2021	2020	2019	2018	2017	2016	2015	2014
Plan Measurement Date	12/31/2020	12/31/2019	12/31/2018	12/31/2017	12/31/2016	12/31/2015	12/31/2014	12/31/2013
Proportion of the Net Pension Liability (Asset)	0.000000%	0.043585%	0.055851%	0.060567%	0.067775%	0.067921%	0.075059%	0.078535%
Proportionate Share of the Net Pension Liability (Asset)	\$ (103,947)	\$ (24,650)	\$ 70,612	\$ (87,135)	\$ 24,490	\$ (1,197)	\$ (84,710)	\$ (70,268)
Covered Employee Payroll	\$ 406,688	\$ 384,575	\$ 374,130	\$ 354,843	\$ 331,188	\$ 342,855	\$ 336,767	\$ 328,589
Proportionate Share of Net Pension Liability as a Percentage of its Covered Employee Payroll	-25.56%	-6.41%	18.87%	-24.56%	7.39%	-0.48%	-25.10%	-20.58%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	106.72%	101.94%	95.23%	106.34%	98.21%	100.10%	106.83%	105.83%
Total Pension Liability	\$ 3,230,485,701	\$ 2,919,378,738	\$ 2,653,120,261	\$ 2,269,410,684	\$ 2,021,526,883	\$ 1,846,961,999	\$ 1,652,901,084	\$ 1,533,631,141
Plan Fiduciary Net Position	3,447,586,098	2,975,935,079	2,526,692,808	2,413,276,447	1,985,383,043	1,848,724,853	1,765,758,630	1,623,049,809
Net Pension Liability	\$ (217,100,397)	\$ (56,556,341)	\$ 126,427,453	\$ (143,865,763)	\$ 36,143,840	\$ (1,762,854)	\$ (112,857,546)	\$ (89,418,668)

* - The amounts presented for each fiscal year were determined as of 12/31.

NOTE: Information for the prior two years was not available to report.

See the accompanying Independent Auditor's Report.

TOWN OF COLUMBINE VALLEY, COLORADO

SCHEDULE OF TOWN PENSION CONTRIBUTIONS
 FPPA - STATEWIDE DEFINED BENEFIT PLAN - POLICE
 Last Ten Fiscal Years

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Contractually Required Contribution	\$ 34,487	\$ 30,766	\$ 25,699	\$ 29,930	\$ 28,421	\$ 26,495	\$ 27,686	\$ 27,009	\$ 26,287	\$ 26,261
Contributions in Relation to the Contractually Required Contribution	34,487	30,766	25,699	29,930	28,421	26,495	27,686	27,009	26,287	26,261
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 405,729	\$ 384,575	\$ 321,235	\$ 374,130	\$ 355,263	\$ 331,188	\$ 346,075	\$ 337,613	\$ 328,588	\$ 328,263
Contributions as a Percentage of Covered Employee Payroll	8.50%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%

See the accompanying Independent Auditor's Report.

TOWN OF COLUMBINE VALLEY, COLORADO

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2021

NOTE 1: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgets and Budgetary Accounting

The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

- In October, management submits to the Board of Trustees a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted to obtain taxpayer comments.
- Prior to December 31, the budget is legally enacted through passage of an ordinance.
- Management is authorized to transfer budgeted amounts between departments within any fund. However, any revisions that alter the total expenditures of any fund must be approved by the Board of Trustees.
- Budgets are legally adopted for all funds of the Town on a basis consistent with generally accepted accounting principles (GAAP).
- All appropriations lapse at year end. Colorado governments may not exceed budgeted appropriations at the fund level.

NOTE 2: PENSION PLAN – STATEWIDE DEFINED BENEFIT PENSION PLAN

Basis of Presentation

The underlying financial information used to prepare the Schedule of Employer Contributions and Schedule of Collective Pension Amounts is based on FPPA's financial statements. FPPA follows the accounting principles and reporting guidelines as set forth by the GASB. The financial statements are prepared using the accrual basis of accounting and reflect the overall operations of FPPA. Employer contributions in FPPA's financial statements are recognized in the period in which they are due. Investments are reported at fair value.

OTHER INFORMATION

TOWN OF COLUMBINE VALLEY, COLORADO

SCHEDULE OF FIVE YEAR SUMMARY OF ASSESSED VALUATION,
MILL LEVY AND PROPERTY TAXES COLLECTED
December 31, 2021

Levy Year	Collection Year	Assessed Valuation	Mill Levy Debt	Total Property Taxes		Collection Rate
				Levied	Collected	
2016	2017	\$ 40,220,632	8.172	\$ 328,683	\$ 328,363	99.90%
2017	2018	42,795,790	8.133	348,058	347,824	99.93%
2018	2019	47,883,330	7.751	371,144	370,439	99.81%
2019	2020	54,576,701	6.567	358,405	356,356	99.43%
2020	2021	54,835,909	7.949	435,891	431,219	98.93%
2021	2022	\$ 65,358,880	9.416	\$ 615,419		

Note: Property taxes collected in any one year include collection of delinquent property taxes levied in prior years. Information received from the Arapahoe County Treasurer does not permit identification of specific year of levy.

Source: Arapahoe County Assessor and Treasurer.

See the accompanying Independent Auditor's Report.

LOCAL HIGHWAY FINANCE REPORT		City or County: Town of Columbine Valley
		YEAR ENDING : December 2021
This Information From The Records Of (example - City of _ or County of	Prepared By: Phone:	Dana Struthers 303-795-1434

I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE

ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available				
2. Minus amount used for collection expenses				
3. Minus amount used for nonhighway purposes				
4. Minus amount used for mass transit				
5. Remainder used for highway purposes				

II. RECEIPTS FOR ROAD AND STREET PURPOSES

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT	ITEM	AMOUNT
A. Receipts from local sources:		A. Local highway disbursements:	
1. Local highway-user taxes		1. Capital outlay (from page 2)	0
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	47,563
b. Motor Vehicle (from Item I.B.5.)		3. Road and street services:	
c. Total (a.+b.)		a. Traffic control operations	762
2. General fund appropriations	560,904	b. Snow and ice removal	1,910
3. Other local imposts (from page 2)	30,041	c. Other	
4. Miscellaneous local receipts (from page 2)	0	d. Total (a. through c.)	2,672
5. Transfers from toll facilities		4. General administration & miscellaneous	203,835
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	390,588
a. Bonds - Original Issues		6. Total (1 through 5)	644,659
b. Bonds - Refunding Issues		B. Debt service on local obligations:	
c. Notes		1. Bonds:	
d. Total (a. + b. + c.)	0	a. Interest	
7. Total (1 through 6)	590,945	b. Redemption	
B. Private Contributions		c. Total (a. + b.)	0
C. Receipts from State government (from page 2)	53,713	2. Notes:	
D. Receipts from Federal Government (from page 2)	0	a. Interest	
E. Total receipts (A.7 + B + C + D)	644,659	b. Redemption	
		c. Total (a. + b.)	0
		3. Total (1.c + 2.c)	0
		C. Payments to State for highways	
		D. Payments to toll facilities	
		E. Total disbursements (A.6 + B.3 + C + D)	644,659

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

	Opening Debt	Amount Issued	Redemptions	Closing Debt
A. Bonds (Total)				0
1. Bonds (Refunding Portion)				
B. Notes (Total)				0

V. LOCAL ROAD AND STREET FUND BALANCE

	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
		644,659	644,659		(0)

Notes and Comments:

LOCAL HIGHWAY FINANCE REPORT

STATE:
Colorado
YEAR ENDING (mm/yy):
December 2021

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		A.4. Miscellaneous local receipts:	
a. Property Taxes and Assessments		a. Interest on investments	
b. Other local imposts:		b. Traffic Fines & Penalties	
1. Sales Taxes		c. Parking Garage Fees	
2. Infrastructure & Impact Fees		d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	
4. Licenses		f. Charges for Services	
5. Specific Ownership &/or Other	30,041	g. Other Misc. Receipts	
6. Total (1. through 5.)	30,041	h. Other	
c. Total (a. + b.)	30,041	i. Total (a. through h.)	0
	(Carry forward to page 1)		(Carry forward to page 1)

ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		D. Receipts from Federal Government	
1. Highway-user taxes	47,688	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	6,026	d. Federal Transit Admin	
d. Other (Specify) - DOLA Grant		e. U.S. Corps of Engineers	
e. Other (Specify)		f. Other Federal	
f. Total (a. through c.)	6,026	g. Total (a. through f.)	0
4. Total (1. + 2. + 3.f)	53,713	3. Total (1. + 2.g)	
			(Carry forward to page 1)

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL

	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
A.1. Capital outlay:			
a. Right-Of-Way Costs			0
b. Engineering Costs			0
c. Construction:			
(1). New Facilities			0
(2). Capacity Improvements			0
(3). System Preservation			0
(4). System Enhancement & Operation			0
(5). Total Construction (1) + (2) + (3) + (4)	0	0	0
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	0	0
			(Carry forward to page 1)

Notes and Comments:

FORM FHWA-536

See the accompanying Independent Auditor's Report.



July 8, 2022

Honorable Mayor and Members of the Board of Trustees
Town of Columbine Valley
Columbine Valley, Colorado

We have audited the financial statements of Town of Columbine Valley (the "Town") as of and for the year ended December 31, 2021, and have issued our report thereon dated July 8, 2022. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles in the United States. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility is to plan and perform our audit to obtain reasonable, but not absolute, assurance about whether the financial statements are free of material misstatement. Because an audit is designed to provide reasonable, but not absolute, assurance and because we did not perform a detailed examination of all transactions, there is a risk that a material misstatement or noncompliance may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or regulations that do not have a direct and material effect on the financial statements.

In planning and performing our audit of the financial statements, we considered the Town's internal control as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our responsibility for the supplementary information and local highway finance report accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information and local highway finance report in relation to the financial statements as a whole and to report on whether the supplementary information and local highway finance report is fairly stated, in all material respects, in relation to the financial statements as a whole.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated the key factors and assumptions used to develop the significant estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Significant Accounting Policies

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Town are described in Note 1 to the financial statements. We noted no transactions entered into by the town during the year for which there was a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements for the year ended December 31, 2021.

Significant Audit Adjustments

For purposes of this letter, professional standards define a significant audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. We provided management with a schedule of audit adjustments. An audit adjustment may or may not indicate matters that could have a significant effect on the Town's financial reporting process (that is, cause future financial statements to be materially misstated). Management has determined that the effects of the passed audit adjustments are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In our judgment, none of the adjustments we proposed, whether recorded or unrecorded by the Town, either individually or in the aggregate, indicate matters that could have a significant effect on the Town's financial reporting process.

Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves the application of an accounting principle to the Town's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Difficulties Encountered in Performing the Audit

We encountered no difficulties dealing with management during the audit process.

Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to the retention as the Town's auditors. However, these discussions occurred in the normal course of our professional relationship and the responses were not a condition to our retention.

Other Matters

Cash Disbursements

During our testing of cash disbursements we found improvements that were made over prior year's comment. However, we again found instances where the receipts for credit card purchases and invoices were missing. In addition, we found a payment made to a vendor was significantly more than the invoice amount. The check was signed and mailed to the vendor without anyone questioning the amount. It was only discovered when the vendor contacted and informed the Town that the amount paid was incorrect. Subsequent to year end, the Town received reimbursement from the vendor. As we mentioned last year, in order to strengthen internal controls over cash disbursements and prevent unauthorized transactions, we again recommend that the Town review the procedures for supporting invoices, receipts or other documentation over cash disbursements, including the process for signing checks.

Conclusion

We would like to thank Dana Struthers and JD McCrumb, and the staff at CRS of Colorado, for their assistance during the audit process.

This report is intended solely for the information and use of the Honorable Mayor and Town Board of Trustees, and management of the Town of Columbine Valley and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Logan and Associates, LLC

Logan and Associates, LLC



Request for Board of Trustee Action

Date: July 19, 2022

Title: Resolution #5, Series 2022: Employee Handbook

Presented By: Dana Struthers, Manager of Support Services

Prepared By: J.D. McCrumb, Town Administrator; Lee Schiller, Town Attorney;
Kate Eckel, HR Consultant; Bret Cottrell, Police Chief

Background: In October 2016 the Board of Trustees adopted by Resolution an Employee Handbook for the purpose of directing human resource guidelines for the Town.

By practice the manual is reviewed for compliance with federal and state law, HR best practices and Town operational demands. Staff has been working with Mountain States Employers Council on this revision to ensure compliance in all applicable areas.

Attachments: Resolution #5, Series 2022
Employee Handbook

Suggested Motion: "I move to approve Resolution #5, Series 2022 as presented"

RESOLUTION NO. 5
SERIES OF 2022

A RESOLUTION AMENDING PERSONNEL POLICIES AND PROCEDURES

WHEREAS, Board of Trustees determined that the Town was in need of modifying its Personnel Policies and Procedures;

WHEREAS, the Board of Trustees have received and reviewed a document titled Employee Handbook, which amends the Personnel Policies and Procedures currently in effect and:

WHEREAS, the Board of Trustees of the Town of Columbine Valley finds that it is in the best interests of the Town to adopt said Employee Handbook,

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

The Board of Trustees of the Town of Columbine Valley hereby adopts the Employee Handbook, as more fully set forth in Exhibit A attached hereto and as may be amended and updated from time to time. The effective date of the Personnel Policies and Procedures shall be August 1, 2022.

ADOPTED AND APPROVED this 19th day of July, 2022.

Roy Palmer, Mayor

J.D. McCrumb, Clerk

TOWN OF

**COLUMBINE VALLEY, CO
EMPLOYEE HANDBOOK
Drafted by Resolution #5, 2022**

August 1, 2022

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IMPORTANT NOTICE ABOUT THE EMPLOYEE HANDBOOK

THIS HANDBOOK IS DESIGNED TO ACQUAINT EMPLOYEES WITH THE TOWN OF COLUMBINE VALLEY (THE TOWN) AND PROVIDE SOME INFORMATION ABOUT WORKING HERE. THE HANDBOOK IS NOT ALL INCLUSIVE BUT IS INTENDED TO PROVIDE EMPLOYEES WITH A SUMMARY OF SOME OF THE TOWN'S GUIDELINES AND OUR EXPECTATIONS REGARDING YOUR CONDUCT. THIS EDITION SUPERSEDES AND REPLACES ALL PREVIOUSLY ISSUED EDITIONS AND ANY INCONSISTENT VERBAL OR WRITTEN POLICY STATEMENTS ISSUED PRIOR TO THIS HANDBOOK.

EXCEPT AS MAY BE REQUIRED BY STATE LAW, EMPLOYMENT WITH THE TOWN OF COLUMBINE VALLEY IS AT-WILL. EMPLOYEES HAVE THE RIGHT TO END THEIR WORK RELATIONSHIP WITH THE TOWN, WITH OR WITHOUT ADVANCE NOTICE, FOR ANY REASON. THE TOWN HAS THE SAME RIGHT. THE LANGUAGE USED IN THIS HANDBOOK, ANY BENEFIT PLAN, AND ANY VERBAL STATEMENTS MADE BY MANAGEMENT ARE NOT INTENDED TO CONSTITUTE A CONTRACT OF EMPLOYMENT, EITHER EXPRESS OR IMPLIED; NOR ARE THEY A GUARANTEE OF EMPLOYMENT FOR A SPECIFIC DURATION. NO REPRESENTATIVE OF THE TOWN OF COLUMBINE VALLEY, OTHER THAN THE BOARD OF TRUSTEES OR THEIR AUTHORIZED REPRESENTATIVE, HAS THE AUTHORITY TO ENTER INTO AN AGREEMENT OF EMPLOYMENT FOR ANY SPECIFIED PERIOD AND SUCH AGREEMENT MUST BE IN WRITING, SIGNED BY THE BOARD OF TRUSTEES OR THEIR AUTHORIZED REPRESENTATIVE AND THE EMPLOYEE.

NO EMPLOYEE HANDBOOK CAN ANTICIPATE EVERY CIRCUMSTANCE OR QUESTION. AFTER READING THE HANDBOOK, EMPLOYEES WHO HAVE QUESTIONS SHOULD TALK WITH THEIR IMMEDIATE SUPERVISOR OR THE HUMAN RESOURCES DEPARTMENT. IN ADDITION, THE NEED MAY ARISE TO REVISE, DELETE, OR ADD TO THE PROVISIONS IN THIS HANDBOOK. EXCEPT FOR THE AT-WILL NATURE OF THE EMPLOYMENT, THE TOWN, RESERVES THE RIGHT TO MAKE SUCH CHANGES WITH OR WITHOUT PRIOR NOTICE. NO ORAL STATEMENTS OR REPRESENTATIONS CAN CHANGE THE PROVISIONS OF THIS EMPLOYEE HANDBOOK.

FROM THE BOARD OF TRUSTEES

This handbook was developed to describe some of the guidelines, programs, and benefits for employees. All employees should familiarize themselves with the contents of the employee handbook as soon as possible, for it may answer questions about employment with our Town.

We believe that each employee contributes directly to the Town's success, and we hope you will take pride in being a member of our team.

We hope that your experience here will be challenging and enjoyable.

EMPLOYMENT

EQUAL EMPLOYMENT OPPORTUNITY/ UNLAWFUL HARASSMENT

The Town is dedicated to the principles of equal employment opportunity. We prohibit unlawful discrimination and harassment against applicants or employees based on age 40 and over, race (including traits historically associated with race, such as hair texture and length, protective hairstyles), sex, color, religion, national origin, disability, military status, genetic information, sexual orientation, gender identity, military status, or any other status protected by applicable state or local law. This prohibition includes unlawful harassment based on any of these protected classes. Unlawful harassment includes verbal or physical conduct which has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment. This policy applies to all employees, including managers, supervisors, co-workers, and non-employees such as customers, clients, vendors, consultants, etc.

ADA and Religious Accommodation

The Town will make reasonable accommodation for qualified individuals with known disabilities unless doing so would result in an undue hardship to the Town or cause a direct threat to health or safety. The Town will make reasonable accommodation for employees whose work requirements interfere with a religious belief, unless doing so poses undue hardship on the Town. Employees needing such accommodation are instructed to contact the Town Administrator or Chief of Police immediately.

PREGNANCY ACCOMMODATION

Employees have the right to be free from discriminatory or unfair employment practices because of pregnancy, a health condition related to pregnancy, or the physical recovery from childbirth.

Employees who are otherwise qualified for a position may request a reasonable accommodation related to pregnancy, a health condition related to pregnancy or the physical recovery from childbirth. If an employee requests an accommodation, the Town will engage in a timely, good-faith, and interactive process with the employee to determine whether there is an effective, reasonable accommodation that will enable the employee to perform the essential functions of her position. A reasonable accommodation will be provided unless it imposes an undue hardship on the Town's business operations.

The Town may require that an employee provide a note from her health care provider detailing the medical advisability of the reasonable accommodation. Employees who have questions about this policy or who wish to request a reasonable accommodation under this policy should contact the Town Administrator or Chief of Police.

The Town will not deny employment opportunities or retaliate against an employee because of an employee's request for a reasonable accommodation related to pregnancy, a health condition related to pregnancy, or the physical recovery from childbirth. An employee will not be required to take leave or accept an accommodation that is unnecessary for the employee to perform the essential functions of the job.

EEO HARASSMENT

The Town strives to maintain a work environment free of unlawful harassment. In doing so, the Town prohibits unlawful harassment because of age 40 and over, race, sex, sexual orientation, gender identity, color, religion, national origin, disability, military status, genetic information, or any other status protected by applicable state or local law.

Unlawful harassment includes verbal or physical conduct that has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment. Actions based on an individual's aged 40 and over, race, sex, sexual orientation, gender identity, color, religion, national origin, disability, military status, genetic information, or any other applicable status protected by state or local law will not be tolerated. Prohibited behavior may include but is not limited to the following:

- Written form such as cartoons, e-mails, posters, drawings, or photographs.
- Verbal conduct such as epithets, derogatory comments, slurs, or jokes.
- Physical conduct such as assault or blocking an individual's movements.

This policy applies to all employees including managers, supervisors, co-workers, and non-employees such as customers, clients, vendors, consultants, etc.

SEXUAL HARASSMENT

Because sexual harassment raises issues that are to some extent unique in comparison to other types of harassment, the Town believes it warrants separate emphasis.

The Town strongly opposes sexual harassment and inappropriate sexual conduct. Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature, when:

- Submission to such conduct is made explicitly or implicitly a term or condition of employment.
- Submission to or rejection of such conduct is used as the basis for decisions affecting an individual's employment.
- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.

All employees are expected to conduct themselves in a professional and businesslike manner at all times. Conduct which may violate this policy includes, but is not limited to, sexually implicit or explicit communications whether in:

- Written form, such as cartoons, posters, calendars, notes, letters, e-mails.
- Verbal form, such as comments, jokes, foul or obscene language of a sexual nature, gossiping or questions about another's sex life, or repeated unwanted requests for dates.
- Physical gestures and other nonverbal behavior, such as unwelcome touching, grabbing, fondling, kissing, massaging, and brushing up against another's body.

COMPLAINT PROCEDURE

If you believe there has been a violation of the EEO policy or harassment based on the protected classes listed above, including sexual harassment, please use the following complaint procedure. The Town expects employees to make a timely complaint to enable the Town to investigate and correct any behavior that may be in violation of this policy.

Report the incident to the Town Administrator or Chief of Police who will investigate the matter and take corrective action. Your complaint will be kept as confidential as practicable. If you prefer not to go to either of these individuals with your complaint, you should report the incident to the Town's HR Consultant.

The Town prohibits retaliation against any employee for filing a complaint under this policy or for assisting in a complaint investigation. If you believe there has been a violation of our EEO or the retaliation standard, please follow the complaint procedure outlined above.

If the Town determines that an employee's behavior is in violation of this policy, disciplinary action will be taken, up to and including termination of employment.

EMPLOYEE STATUS

Employee Classifications

Employees of the Town are classified as either exempt or nonexempt under federal and state wage and hour laws, and are further classified for administrative purposes, such as the administration of fringe benefits like paid vacation or holidays. These classifications do not determine eligibility for participation in the Town's group health plan. Eligibility for participation in the Town's group health plan is governed by the terms of the plan documents as well as applicable law. To obtain a copy of the Summary Plan Description or to discuss whether you are eligible to participate in the Town's group health plan, please contact the Town Administrator. The following classifications are used throughout this Handbook.

Exempt Employees

Exempt employees are employees whose job assignments meet specific tests established by the federal Fair Labor Standards Act (FLSA) and state law and who are exempt from minimum wage and/or overtime pay requirements.

Nonexempt Employees

Nonexempt employees are employees whose job positions do not meet FLSA or applicable state exemption tests, and who are not exempt from minimum wage and/or overtime pay requirements. Nonexempt employees shall be paid time and one-half of their regular rate of pay for any work in excess of: (1) forty hours per workweek; (2) twelve hours per workday, or (3) twelve consecutive hours without regard to the starting and ending time of the workday (excluding duty free meal periods), whichever calculation results in the greater payment of wages.

Full-Time Employees

Full-time employees are those who are normally scheduled to work a schedule of 30 hours per week.

Part-Time Employees

Part-time employees are those who are normally scheduled to work fewer than 30 hours per week. Part-time employees may be assigned a work schedule in advance or may work on an as-needed basis.

Temporary Employees

Temporary employees are those who are employed for short-term assignments. Temporary employees are generally hired to temporarily supplement the workforce or assist in the completion of a specific project. These temporary employment assignments are of limited duration. Temporary employees may be classified as exempt or nonexempt on the basis of job duties and compensation.

EMPLOYEE BENEFITS

HOLIDAYS

The Town currently observes the following holidays as days off with pay:

- New Year's Day
- Martin Luther King Jr. Day
- President's Day
- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving Day
- Friday after Thanksgiving
- Christmas Day
- A Floating Holiday

The floating holiday is normally designated by management at the beginning of each year. It is typically scheduled to make a long weekend, usually during Christmas or Thanksgiving week.

When a holiday falls on a Saturday, it is observed on the preceding Friday. When the holiday falls on a Sunday, the following Monday is observed. Should any one of the observed holidays occur during an employee's vacation period, an additional day of vacation may be granted.

Holiday time **is not** counted as hours worked in the computation of overtime. Full-time employees receive eight hours of holiday pay at their regular rate of pay. Holiday pay for part-time employees is prorated based on their regularly scheduled work hours. Temporary employees are not eligible for holiday pay.

Should an employee need to work on a holiday, they will receive their full pay for the day and have an option to take another day off during the same pay period.

PAID TIME OFF

Full-time employees are currently granted Paid Time Off (PTO) after completing continuous service as described below:*

PTO Granted Per Year	Length of Service
150 hours (3.75 weeks)	<p>After 0 through 5 full years of continuous employment. PTO accrues at a rate of 5.77 hours per pay period. *</p> <p>*Employees may accrue up to a maximum of 208 hours before they need to take time off. Accruals will cease per pay period until the balance falls below 208.</p>
190 hours (4.75 weeks)	<p>After 6 through 14 full years of continuous employment. PTO accrues at a rate of 7.31 hours per pay period. *</p> <p>*Employees may accrue up to a maximum of 248 hours before they need to take time off. Accruals will cease per pay period until the balance falls below 248.</p>
230 hours (5.75 weeks)	<p>After 15 or more full years of continuous employment. PTO accrues at 8.85 hours per pay period. *</p> <p>*Employees may accrue up to a maximum of 288 hours before they need to take the time off. Accruals will cease per pay period until the balance of PTO falls below 288 hours.</p>

Part-time employees are currently eligible for PTO prorated based on the number of hours normally scheduled to work.

Employees are responsible for scheduling their PTO in advance, with their supervisor and must receive their Supervisor's approval. PTO is scheduled in a manner that minimizes interruptions to Town operations.

When a paid holiday falls within the employee's PTO period, an additional day of PTO may be granted. PTO time will be counted in the computation of overtime.

Upon separation of employment, employees receive pay for earned, unused PTO.

We encourage employees to use all of their earned PTO each year. Employees may carry over PTO next anniversary year. However, the maximum vacation that employees may accumulate is 40 hours over their annual vacation allotment. At no point can the carry over, plus the new vacation, exceed this cap.

HEALTHY FAMILIES WORKPLACE ACT*

Columbine Valley's PTO policy encompasses the State of Colorado's Healthy Families Workplace Act (HFWA).

1. HFWA stipulates that time off may be taken for the following: Employee has a mental or physical illness, injury, or health condition that prevents them from working;
2. Employee needs to get preventive medical care, or to get a medical diagnosis, care, or treatment, of any mental or physical illness, injury, or health condition.
3. Employee needs to care for a family member who has a mental or physical illness, injury, or health condition. The employee or the employee's family member having been a victim of domestic abuse, sexual assault, or criminal harassment, and needing leave for related medical attention, mental health care or other counseling, victim services (including legal services), or relocation; or to a public health emergency, a public official having closed either (A) the employee's place of business, or (B) the school or place of care of the employee's child, requiring the employee needing to be absent from work to care for the child.

HFWA may be used in one-hour increments. In the event you are absent for four or more workdays, medical or legal certification is required. This certification should indicate that you were unable to work due to medical or domestic violence reasons and the length of time this restriction lasted.

Part-time employees are eligible for HFWA leave. A. Hours of sick time available will be calculated based on the number of hours worked. Please contact human resources for more information.

PUBLIC HEALTH EMERGENCY LEAVE

On the date that a public health emergency is declared, The Town will supplement your accrued paid sick leave with an additional grant of leave up to combined maximum. of 80 hours for full-time employees (prorated for part-time employees). This leave may be used when an employee:

- (1) needs to self-isolate due to either being diagnosed with, or having symptoms of, a communicable illness that is the cause of a public health emergency;

- (2) seeks diagnosis, treatment, or care (including preventive care) of such an illness;
- (3) is excluded from work by a government health official, or by an employer, due to the employee having exposure to, or symptoms of, such an illness (whether or not actually diagnosed with the illness);
- (4) is unable to work due to a health condition that may increase susceptibility or risk of such an illness; or
- (5) is caring for a child or other family member who is in category (1), (2), or (3), or whose school, childcare provider, or other care provider is either unavailable, closed, or providing remote instruction due to the public health emergency.

Employees must notify the Town of their need for leave as soon as it is practical when the need for leave is foreseeable, and the Town's place of business has not been closed. Supplemental leave is granted one time during the entirety of public health emergency. Unused supplemental leave is forfeited four weeks after the termination or suspension of the public health emergency.

LEAVES OF ABSENCE

MATERNITY/ADOPTION/PATERNITY (MAP) LEAVE

Maternity/adoption/paternity (map) leave may be granted to full-time employees for no more than sixty (60) calendar days on the following basis:

- 1) An employee shall apply for MAP leave by submitting the request in writing to the Human Resources Administrator indicating the purpose of the leave and how long it will last.
- 2) Employees will be paid for 80 hours of MAP leave. MAP leave must be taken or used within 30 days following birth or adoption.
- 3) Additional MAP leave shall be taken as a combination of paid and unpaid time off.
- 4) Paid Time Off will not be accumulated during MAP leave; however, the remainder of Town provided employee benefits will continue without interruption during MAP leave.
- 5) Employees are subject to administrative leave without pay upon exhaustion of all other forms of paid leave balances. Positions cannot be guaranteed for employees returning from MAP leave of longer than sixty (60) calendar days.
- 6) Upon expiration of an approved leave of no more than sixty (60) days, the employee shall be reinstated to the same or similar position to that held prior to the beginning of leave.

BEREAVEMENT LEAVE

Full-time employees are currently eligible for paid leave of up to five days to attend the funeral of an immediate family member. Immediate family is defined as the employee's spouse, parents, children, sisters, brothers, grandparents, grandchildren, mother-in-law, and father-in-law.

In the event of a death of a near relative, full-time employees are currently granted up to three paid days to attend a funeral. Near relatives, include the employee's aunts, uncles, nieces, nephews, and their spouse's grandparents, brothers, sisters, and other close relatives.

If more time off is needed than provided above, other leave may be granted upon the approval of the Town Administrator or Chief of Police.

JURY DUTY

We encourage you to meet your civic responsibility when you are called for jury duty. If you receive a summons for jury duty, present it to your supervisor.

Hourly non-exempt employees will receive full pay up to \$50.00 per day for the first three days of jury duty if you are scheduled to work. Salaried exempt employees will be paid their regular salary during jury duty. Jury duty beyond three days is without pay from the Town for nonexempt employees. However, beginning with the fourth day and thereafter, the juror is paid \$50.00 per day by the State of Colorado for state, district, or county courts. You are expected to report to work if you are excused from jury duty during normal work hours.

MEDICAL LEAVE

A medical leave of absence of not more than three months may currently be granted to full-time employees. This unpaid leave is for absences arising from illness, injury, or pregnancy.

For a medical leave to be granted, the following conditions must be met:

The employee has completed ninety (90) days of employment with our Town.

The Town Administrator or Chief of Police is notified by the employee as soon as possible of the need for medical leave.

The employee submits to the supervisor a written statement from the attending physician outlining the reason for leave and the estimated time needed. (The Town may require the employee to obtain an opinion from a medical provider selected by the Town.)

Approvals are obtained from Town Administrator or Chief of Police prior to the leave.

All available sick leave and earned vacation are used at the beginning of the leave of absence.

When the estimated period of leave is less than three months, and an employee needs to extend the leave, another medical provider's statement is required indicating the new estimated length of leave.

An employee ready to return to work from leave must present a doctor's statement indicating ability to return to work.

The Town may reinstate an employee ready to return from a medical leave of absence when, in the opinion of the Town, it is practical to do so. The Town does not guarantee reinstatement of an employee to the former job. When the employee is available to return to work, the employee is free to apply for any vacancy available and may be considered along with other applicants.

The Town currently continues Group Insurance Coverage benefits for an employee on leave for a maximum of three months as long as the employee continues to pay the employee's portion of the premium.

Vacation and sick leave will not accrue during a medical leave of absence. Holidays, funeral pay, or employer's jury duty pay will not be granted during the leave.

Employees who fail to return at the expiration of their authorized leave may have their employment separated from the Town of Columbine Valley. If the employee's failure to return is due to a disability, additional accommodations may be provided. Employees must supply sufficient information from their medical provider indicating that they have a covered disability and when they can return to work with or without reasonable accommodation. Potential accommodations will be determined in an interactive process between the employee and the Town.

Part-time employees are not eligible for medical leave except as required for a disability.

VOTING

Voting is an important responsibility we all assume as citizens. We encourage employees to exercise their voting rights in all municipal, state, and federal elections.

Under most circumstances, it is possible for employees to vote either before or after work. If it is necessary for employees to arrive late or leave work early to vote in any election, employees should arrange with the Town Administrator or Chief of Police no later than the day prior to Election Day.

PAY

OVERTIME

From time to time, your supervisor may require you to work overtime. In these instances, you are given as much advance notice as practical.

For nonexempt employees, hours worked in excess of 12 hours in a day, 12 consecutive hours without regard to the starting and ending time of the workday, or 40 hours per workweek, whichever results in the greater payment of wages, are paid at one and one-half (1 1/2) times the employee's regular rate. When a nonexempt employee has daily overtime and weekly overtime hours, the payment of daily overtime counts toward the payment of the weekly overtime. The established workweek begins at 12:00 a.m. midnight on Saturday and ends at 11:59 p.m. on Friday.

For purposes of calculating overtime payments, only hours actually worked are counted. Consequently, hours paid but not worked, e.g., PTO, are not counted.

PAYDAYS

Employees are paid every other Friday. If the regular payday occurs on a holiday, the payday is the last working day prior to the holiday.

On each payday, employees receive a statement showing gross pay, deductions, and net pay.

Automatic deductions such as additional tax withholding, contributions to voluntary benefit plans, and individual savings plans may be arranged through The Manager of Support Services.

For the employees' convenience, we offer the option of having their paycheck automatically deposited to their bank account.

PAY FOR EXEMPT EMPLOYEES

Exempt employees must be paid on a salary basis. This means exempt employees will regularly receive a predetermined amount of compensation each pay period on a weekly basis. The Town is committed to complying with salary basis requirements, which allows properly authorized deductions.

If you believe an improper deduction has been made to your salary, you should immediately report this information to The Manager of Support Services. Reports of improper deductions will be promptly investigated. If it is determined that an improper deduction has occurred, you will be promptly reimbursed.

TIME REPORTING

Nonexempt employees are required to complete a time sheet. At the conclusion of each pay period employees must sign the time sheet and submit it to their immediate supervisor for signature and approval. It is necessary for employees to indicate whether the recorded hours are for time worked, or for time off.

Nonexempt employees must take a full 30-minute lunch period. Notify your supervisor immediately if your lunch is shorter than 30 minutes or if your lunch is interrupted by work.

Exempt employees are required to report monthly to their department manager only time off from their regular work schedule.

These records are the only ones used by the Town to calculate employee pay and paid time off balances. It is very important that they are accurate and complete. Nonexempt employees are expected to submit accurate and complete time records reflecting all hours worked. Employees who also chose to keep their own personal time records must provide them to the Town if they find a discrepancy between the Town's records and their records. Employees should contact their supervisors or with any questions about how their pay is calculated. Employees must promptly notify their supervisors of any mistakes in their time records or pay. Employees also must notify one of these individuals if they perceive that anyone is interfering with their ability to record their time accurately and completely. All reports will be investigated, and appropriate corrective action will be taken. The Town will not tolerate retaliation against employees for making a report or participating in an investigation.

MEAL AND REST BREAKS

Non-exempt employees who work five or more consecutive hours will be provided at least one unpaid 30-minute meal break. During the break, employees will be relieved of all duties and permitted to pursue personal activities. If the nature of the business activity or other circumstances exist that makes an uninterrupted meal break impracticable, the employee will be allowed to consume an on-duty meal without any loss of time or compensation.

Employees should take a compensated ten-minute rest period for every four hours of work. The chart below indicated what rest periods are required. Rest periods should be as close to the middle of an employee's shift as practical.

<u>Work Hours</u>	<u>Rest Periods Required</u>
2 or fewer	0
Over 2, and up to 6	1
Over 6, and up to 10	2
Over 10, and up to 14	3
Over 14, and up to 18	4
Over 18, and up to 22	5
Over 22	6

There is some flexibility for the length and timing of rest breaks. It is allowed to take two five-minute breaks in certain circumstances with a written waiver. Failure to authorize and permit rest breaks as required by Colorado law will be treated as if an employee was required to work an extra ten minutes without pay.

Employees must comply with all applicable timekeeping requirements, including recording the beginning and end time of their meal breaks. Employees who are unable to take a meal or rest break to which they are entitled in accordance with this policy, or who have been prevented or discouraged from taking a break to which they are entitled under this policy, should immediately notify the Town Administrator or Chief of Police.

WORK ENVIRONMENT

ALCOHOL AND DRUGS

Alert and rational behavior is required for the safe and adequate performance of job duties. Therefore, working after the apparent use of alcohol, a controlled substance or abuse of any other substance is prohibited. This includes working after the apparent use of marijuana,

whether or not you are a lawfully registered user. Furthermore, the possession, purchase, or consumption (use), or sale of a controlled substance or alcohol on Town premises or while conducting Town business is prohibited.

ANTI-VIOLENCE

Employees must not engage in intimidation, threats or hostile behaviors, physical abuse, vandalism, arson, sabotage, use of weapons, carrying weapons on to Town property, or any other act, which in management's opinion is inappropriate to the workplace. In addition, employees must refrain from making offensive comments regarding violent events and/or behavior. Employees are expected to report any prohibited conduct to management.

Employees should directly contact proper law enforcement authorities if they believe there is a serious threat to the safety and health of themselves or others.

APPEARANCE AND ATTIRE

At the Town of Columbine Valley, personal appearance, hygiene, and attire are very important. A professional image must be maintained to instill confidence in the minds of our citizens. This helps ensure our Town's success. Employees' appearance should be consistent with good hygiene, safety, and what our Town considers appropriate business attire.

Business casual attire, designed to create a more relaxed way of dressing for employees, is often acceptable. Business casual means business appropriate. All clothes must be clean, no stains, no rips, or tears, pressed, and wrinkle-free. Shorts, midribs, spaghetti straps, mesh tanks and flip flops designated for the beach are not acceptable clothing to wear at The Town of Columbine Valley. If you find yourself asking "is this okay to wear to work?," chances are it is not, and a more appropriate selection of clothing should be selected.

ATTENDANCE AND PUNCTUALITY

All employees are expected to be on time for work. In addition, regular attendance is considered an essential function and is necessary for the efficient operation of the town.

Employees who are going to be absent or late must contact their supervisor as soon as possible prior to the start of their shift. Leaving messages with other employees or on voice mail is not acceptable.

Failure to call in when absent for three consecutive days will result in termination.

COMMUNICATION SYSTEMS

The Town's computer network, access to Internet, e-mail and voice mail systems are business tools intended for employees to use in performing their job duties. Therefore, all documents and files are the property of the Town. All information regarding access to the Town's computer

resources, such as user identifications, modem phone numbers, access codes, and passwords are confidential Town information and may not be disclosed to non-Town personnel.

All computer files, documents, and software created or stored on the Town's computer systems are subject to review and inspection at any time. This includes web-based email employees may access through Town systems, whether password protected or not. Employees should not assume that any such information is confidential, including e-mail either sent or received.

Computer equipment should not be removed from the Town premises without written approval from a department head. Upon separation of employment, all communication tools should be returned to the Town.

PERSONAL USE OF THE INTERNET

Some employees need to access information through the Internet in order to do their job. Use of the Internet is for business purposes during the time employees are working. Personal use of the Internet should not be on business time, but rather before or after work or during breaks or lunch period. Regardless, the Town prohibits the display, transmittal, or downloading of material that is in violation of Town guidelines or otherwise is offensive, pornographic, obscene, profane, discriminatory, harassing, insulting, derogatory, or otherwise unlawful at any time.

SOFTWARE AND COPYRIGHT

The Town fully complies with copyright laws. Employees may not copy or use any software, images, music, or other intellectual property (such as books or videos) unless the employee has the legal right to do so. Employees must comply with all licenses regulating the use of any software and may not disseminate or copy any such software without authorization. Employees may not use unauthorized copies of software on personal computers housed in Town facilities.

UNAUTHORIZED USE

Employees may not attempt to gain access to another employee's personal file of e-mail messages or send a message under someone else's name without the latter's express permission. Should an emergent need arise to access an employee's email, The Town Administrator and IT must be notified PRIOR to accessing another employee's email. Employees are strictly prohibited from using the Town communication systems in ways that management deems to be inappropriate. If you have any question whether your behavior would constitute unauthorized use, contact your immediate supervisor before engaging in such conduct.

E-MAIL

E-mail is to be used for business purposes. While personal e-mail is permitted, it is to be kept to a minimum. Personal e-mail should be brief and sent or received as seldom as possible. The Organization prohibits the display, transmittal, or downloading of material that is offensive, pornographic, obscene, profane, discriminatory, harassing, insulting, derogatory, or otherwise

unlawful at any time. No one may solicit, promote, or advertise any outside organization, product, or service through the use of e-mail or anywhere else on Organization premises at any time. Management may monitor e-mail from time to time. Employees should be aware that emails might be public records and subject to public disclosure.

Employees are prohibited from unauthorized use of encryption keys or the passwords of other employees to gain access to another employee's e-mail messages

VOICE MAIL

The Town voice mail system is intended for transmitting business-related information. Although the Town does not monitor voice messages as a routine matter, the Town reserves the right to access and disclose all messages sent over the voice mail system for any purpose. Employees must use judgment and discretion in their personal use of voice mail and must keep such use to a minimum.

TELEPHONES/CELL PHONES/MOBILE DEVICES

Employee work hours are valuable and should be used for Town business. Excessive personal phone calls can significantly disrupt business operations. Employees should use their break or lunch period for personal phone calls.

Confidential information should not be discussed on a cell phone or via any mobile device. Phones and mobile devices with cameras should not be used in a way that violates other Town guidelines such as, but not limited to, EEO/Sexual Harassment and Confidential Information. Employees' use of a cell phone or mobile device to access Town systems is restricted/prohibited without prior authorization. Such access, once authorized, may subject the employee's personal device to discovery requests or Town action. Employees authorized to access Town systems and information using a personal device must immediately inform the Town if the device is lost or stolen.

For safety reasons, employees should avoid the use of cell phones and mobile devices to make calls while driving. Employees must park whenever they need to use a cell phone. Generally, stopping on the shoulder of the road is not acceptable. Employees are prohibited from using a cell phone or other device to text while operating a motor vehicle. Texting is permitted only where the vehicle is at rest and lawfully parked.

The Town telephone lines should not be used for personal long-distance calls.

CONFIDENTIAL INFORMATION

Employees of the Town will have access to confidential information of the Town and our clients. Confidential information includes, but is not limited to, information concerning police and court records, personal home security information, and similar subjects.

Disclosure of confidential information might seriously damage the Town's or client's competitive position and therefore such action will not be tolerated. This non-disclosure prohibition applies both during and after an employee's employment. Any copying, reproducing, or distributing of confidential information in any manner must be authorized by management. Confidential information remains the property of the employer and must be returned to the Town upon separation or at any time upon demand.

CONFLICTS OF INTEREST

The Town of Columbine Valley requires that employees protect Town information and avoid outside activities or relationships, which do or could improperly influence their decisions or actions on the job.

Conflict of interest situations, which could arise while moonlighting for contractor, vendor, or other governmental organization, should also be avoided.

Examples of conflict of interest could be personal involvement in supplier companies or distribution outlets related to Town business.

If employees have any question whether a situation is a conflict of interest, employees should discuss the matter with their supervisor. If it remains unresolved, refer the matter to the Town Attorney for a final determination.

DATA DISPOSAL POLICY

During the course of your employment, the Town will collect certain information that is classified as "personal identifying information," or PII, under applicable laws. Such information may include, but is not limited to:

- Your first and last name or initials;
- Username(s) and password(s);
- Social security number;
- Driver license or other identification card number;
- Medical documentation;
- Biometric data;
- And more.

The Town may keep these records in paper and/or electronic format.

When such documentation is no longer needed, pursuant to records retention requirements and best practices, the Town will either (a) destroy the records or (b) arrange for their destruction, e.g., by shredding, erasing, or otherwise modifying the personal identifying information in such a manner as to render it unreadable or indecipherable through any means.

DISCIPLINE/DISCHARGE

Occasionally performance or other behavior falls short of our standards and/or expectations. When this occurs, management may take action, which in its opinion, seems appropriate.

Disciplinary actions can range from a formal discussion with the employee about the matter to immediate discharge. Action taken by management in an individual case does not establish a precedent in other circumstances.

JOB RELATED PROBLEMS

Employees who disagree or are dissatisfied with a Town practice should promptly discuss the matter with their immediate supervisor, where appropriate. Normally, this discussion should be held within three to five days of the incident, or in a timely manner. Discussions held in a timely manner will enhance our ability to resolve concerns while they are fresh in everyone's mind. The majority of misunderstandings can be resolved at this level.

If the solution offered is not satisfactory, or if it is inappropriate to go to the supervisor, then employees are encouraged to take the problem to the Town Administrator or Chief of Police. Also, see the EEO/Harassment Complaint Procedure on page (insert page number after pages are finalized).

REFERENCES

The Town does not furnish open letters of recommendation addressed "To Whom It May Concern."

If employees receive a call inquiring about a former employee, please refer the caller to the Town Administrator or Chief of Police. Only the Town Administrator or Chief of Police have the authority to respond to such inquiries. This restriction includes recommendations on social media sites. When asked for employment verification the Town of Columbine Valley will only give position titles and dates of employment,

SAFETY/REPORTING OF INJURY

The Town is committed to a safe work environment for employees. Employees should report any unsafe practices or conditions to their supervisor.

If employees are injured on the job, no matter how minor, they must report this fact in writing to the Town Administrator or Chief of Police as soon as practicable.

If medical treatment for an on-the-job injury is needed, it must be obtained from one of the Town's designated physicians. If not, the employee may be responsible for the cost of medical treatment.

SMOKING

It is our objective to provide a smoke-free environment within our Town. Smoking is prohibited within all areas of the building and within 15 feet of the main entrance into the building. Smoking is prohibited in all Town vehicles. Employees may smoke in designated outdoor areas. This restriction applies to all employees and visitors, at all times, including non-business hours.

SEPARATION OF EMPLOYMENT

We request that employees who wish to resign their positions notify the Town of their anticipated departure date and go over the “check out” procedures at separation (conversion of insurance, return of property, delivery of final paycheck, etc.) with the Manager of Support Services.

Employees may be considered for re-employment provided they qualify for the position of interest and while they were employed with the Town maintained satisfactory performance and attendance. Former employees will still be expected to apply and interview for any position they are qualified and interested in.

Acknowledgment of Receipt

I HAVE RECEIVED A COPY OF OUR EMPLOYEE HANDBOOK DATED _____ . I UNDERSTAND THAT THE HANDBOOK PROVIDES A SUMMARY OF THE TOWN OF COLUMBINE VALLEY'S GUIDELINES AND ITS EXPECTATIONS REGARDING MY CONDUCT. I UNDERSTAND I AM TO BECOME FAMILIAR WITH ITS CONTENTS.

I UNDERSTAND THAT, EXCEPT AS MAY BE REQUIRED BY STATE LAW, MY EMPLOYMENT WITH THE TOWN IS AT-WILL. THIS MEANS THAT NEITHER I NOR THE TOWN IS COMMITTED TO AN EMPLOYMENT RELATIONSHIP FOR A SPECIFIC PERIOD OF TIME AND THE EMPLOYMENT RELATIONSHIP MAY BE TERMINATED BY ME OR THE TOWN AT ANY TIME, FOR ANY REASON.

THE LANGUAGE USED IN THIS HANDBOOK AND ANY VERBAL STATEMENTS OF MANAGEMENT ARE NOT INTENDED TO CONSTITUTE A CONTRACT OF EMPLOYMENT, EITHER EXPRESS OR IMPLIED, NOR ARE THEY A GUARANTEE OF EMPLOYMENT FOR ANY SPECIFIC DURATION.

I UNDERSTAND THAT NO REPRESENTATIVE OF THE TOWN OF COLUMBINE VALLEY, OTHER THAN THE BOARD OF TRUSTEES OR THEIR AUTHORIZED REPRESENTATIVE, HAS THE AUTHORITY TO ENTER INTO AN AGREEMENT OF EMPLOYMENT FOR ANY SPECIFIED PERIOD AND ANY SUCH AGREEMENT MUST BE IN WRITING, SIGNED BY THE BOARD OF TRUSTEES AND ME. WE HAVE NOT ENTERED INTO SUCH AN AGREEMENT.

FURTHER, I UNDERSTAND THAT THE CONTENTS OF THIS HANDBOOK ARE SUMMARY GUIDELINES FOR EMPLOYEES AND THEREFORE NOT ALL INCLUSIVE. THIS HANDBOOK SUPERSEDES ALL PREVIOUSLY ISSUED EDITIONS. NO ORAL STATEMENTS OR REPRESENTATIONS CAN CHANGE THE PROVISIONS OF THE HANDBOOK OR ANY SUPPLEMENT. EXCEPT FOR THE AT-WILL NATURE OF EMPLOYMENT, THE TOWN RESERVES THE RIGHT TO REVISE, DELETE, OR ADD TO ANY OR ALL OF THE GUIDELINES MENTIONED, ALONG WITH ANY OTHER PROCEDURES, PRACTICES, BENEFITS, OR OTHER PROGRAMS OF THE TOWN OF COLUMBINE VALLEY. THESE CHANGES MAY OCCUR AT ANY TIME, WITH OR WITHOUT NOTICE.

I HAVE READ AND UNDERSTAND THE ABOVE STATEMENTS.

Signature

Employee Name

Date



Request for Board of Trustee Action

Date: July 19, 2022

Title: Nevada Ditch Demobilization Study Report – Phase 2

Presented By: Troy Carmann, Town Engineer

Prepared By: Troy Carmann, Town Engineer

Background: In anticipation of the Nevada Ditch being decommissioned by Denver Water in the future, the Town ordered a study in early 2019 to understand the implications of decommissioning and the role the ditch plays in the Towns current stormwater system. As a follow up to that work, additional information is needed.

Attachments: Phase 2 Scope of Work

Financial Impact: Up to \$30,000 to be funded by the Open Space Fund. A Budget Amendment will be required prior to the end of the year.

Recommended Motion(s): Direct Staff to proceed with phase 2 study.

Scope of Services and Fee
Nevada Ditch Demobilization Plan
June 24, 2019

General

Dewberry Engineers Inc. (Dewberry), doing business as Dewberry | J3, is pleased to provide this proposal to perform the Scope of Services (Scope) described herein for the Urban Drainage and Flood Control District (District). This Scope addresses the Outfall Systems Planning (OSP) for Nevada Ditch Demobilization as shown in Exhibit A. The following Project Understanding and Assumptions are provided for clarification in blending the OSP requirements with the site needs.

Items delineated herein are on a lump sum basis as described in Exhibit B – Cost Estimate. The project will be billed monthly with progress reports and percent billing analysis provided at the District's request. If changes to the Scope are needed or requested by the District or should the outlined assumptions be incorrect, Dewberry | J3 will negotiate fees for altered or additional items with the District before the associated additional work will commence. All fees assume that invoices will be paid within 30 days of invoice receipt.

Project Understanding and Assumptions

The purpose of the project is to create an OSP for Columbine Valley to use once Denver Water has terminated its use of the Nevada Ditch as an active irrigation ditch. This will include designating where portions of the ditch should be reclaimed, where portions of the ditch should receive possible stormwater for water quality purposes and maintaining existing trees along the ditch, and where portions of infrastructure should be kept or repurposed.

The OSP will examine local drainage basins that have the potential to flow to Nevada Ditch as shown in Exhibit A. These basins are typically bounded by South Platte Canyon Road to the west and Nevada Ditch to east, but do not include major tributaries identified by UDFCD such as Dutch Creek and possibly Drainageway D in DFA 0066, as these systems currently do not combine with Nevada Ditch.

The overall project will be broken into three (3) phases as per the UDFCD OSP steps: Baseline Hydrology, Alternatives Analysis, and Conceptual Design. This scope is only for the first phase – Baseline Hydrology, with the other phases being added at a later date. The following items are the assumptions and understanding.

Phase 1 – Baseline Hydrology

Survey

For this phase, no survey will be used.

Topography

UDFCD will provide the latest flown topography of the area to be used for basin delineation.

GIS and as-built information

Columbine Valley will provide any GIS and storm as-built information available.

Stakeholder Contacts

For this phase it is assumed that all contacts will be with either UDFCD or Columbine Valley (or its representative). Future phases may include stakeholder contact.

Environmental Permitting

For this phase, no environmental analysis or permitting will occur. Using the recent Highlands Canal studies, an estimate of water needs to sustain trees will be used if possible.

Hydrology

Due to the size of the basins contributing to Nevada Ditch, rational calculations will be used and no SWMM model will be created. An example SCS curve will be used to estimate volume from the rational method for ditch capacity calculations. It will be assumed that South Platte Canyon Road will be the upstream limits of the local basins, with possible exceptions for minor basins that flow into the Columbine Valley subdivision. It is assumed that Nevada Ditch will be inactive and no irrigation flows are being delivered at the time of improvements or in the future. It is also assumed that all flows will be captured at any street inlets and no bypass will occur. Channel storage volume will be based on average depth and lengths based on assumptions from the topography provided. Water quality calculations will be based on UDFCD spreadsheets.

Website

It is assumed due to the size of the area, a project website will not be included in the scope.

Team Meetings

It is assumed that there will be a maximum of two team meetings with UDFCD and the City at milestones within the project. It is also estimated that a presentation to the Columbine Valley Town Board will be needed.

Report

A summary memorandum will be provided at the end of the Baseline Hydrology phase for review by the stakeholders prior to moving to the next phase. A recommendation about next steps and phases will be provided, which will be presented to the Columbine Valley Town Board Meeting

Estimated Schedule

Below is the estimate schedule based on the dates shown in the Agreement for Time of Performance with some slight modifications to the Baseline Hydrology:

Phase 1-Baseline Hydrology

Notice to Proceed	~July 9, 2019
Submit Draft Baseline Hydrology	~August 27, 2019
Receive Comments on Draft Baseline Hydrology	~September 17, 2019
Submit Correct Drafted Baseline Hydrology	~October 1, 2019
Potential Town Board Meeting	~October 15, 2019

EXHIBIT B - COST ESTIMATE

Scope of Services and Schedule of Fees

Legend:
 WRM = Water Resource Manager
 SPM = Senior Project Manager
 PM = Project Manager
 SPE = Senior Project Engineer
 PE = Project Engineer
 DE = Design Engineer
 SE II = Staff Engineer II
 SE I = Staff Engineer I
 SD = Senior Designer
 D = Designer
 CAD II = CAD Technician II

Client: UDFCD
Project: Nevada Ditch Demobilization Plan
Project ID:
Date: June 24, 2019

	WRM	SPM	PE	DE	CAD I	ADMIN	Direct	Markup	Budget
UDFCD	\$190	\$160	\$135	\$125	\$85	\$95			\$
6%									

Task 1: Project Management and Team Meetings

Project Management		6.0	2.0			4.0			\$ -	\$ 1,610.00
Team Meetings, Stakeholder Contacts, Board Presentation		8.0	16.0		4.0				\$ -	\$ 3,780.00
Subtotal Task 1	0	14	18	0	4	4	0	0	\$ -	\$ 5,390.00

Task 2: Baseline Hydrology

Basin Hydrology		14.0	62.0		8.0				\$ -	\$ 11,250.00
WQ and Storage Volume Calculation		10.0	44.0		16.0				\$ -	\$ 8,900.00
Recommendations and Report		16.0	42.0		12.0				\$ -	\$ 9,250.00
Subtotal Task 2	0	40	148	0	36	0	0	0	\$ -	\$ 29,440.00

TOTAL	0	54	166	0	40	4	0	0	\$ -	\$ 34,830.00
check	\$0	\$8,640	\$22,410	\$0	\$3,400	\$380	\$ -	\$ -	Difference	\$ 34,830