

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

January 16, 2024

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 November 21, 2023 Minutes
 - b. Approval of December 12, 2023 Minutes
 - c. Resolution #1-2024, Locations of Notice
 - d. Re-adopt Columbine Valley 3-Mile Plan
 - e. ACSO Dispatch Agreement
 - f. 2023 Audit Engagement Letter
5. REPORTS
 - a. Mayor
 - b. Trustees
 - c. Finance Report
 - d. Town Administrator
 - e. Chief of Police
6. PRESENTATIONS
 - a. There are no Presentations
7. OLD BUSINESS
 - a. There is no Old Business
8. NEW BUSINESS
 - a. There is no New Business
9. ADJOURNMENT

TOWN OF COLUMBINE VALLEY

BOARD OF TRUSTEES

Minutes

November 21, 2023

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, Mike Giesen, Ed Icenogle,
Jim Tarpey, and Al Timothy
Also present: Lee Schiller, J.D. McCrumb, Bret Cottrell, and Diane Rodriguez

PUBLIC COMMENT: Tim Vandel, 14 Fairway Lane – Spoke as representative of the Old Town HOA Board, asking the Town to reinstall the brick pavers that were at the intersection of Fairway Lane and Platte Canyon Road.

CONSENT AGENDA

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

PRESENTATIONS: There were no presentations.

REPORTS

- A. Mayor Palmer had no report.
- B. Trustee Boyle provided an update on the History project.
- C. Mrs. Rodriguez reviewed the October financials as presented in the Trustees Packet.
- D. Mr. McCrumb reviewed his report as presented in the Trustees Packet.
- E. Chief Cottrell reviewed the report as presented in the Trustee Packet.

OLD BUSINESS

Trustee Bill #3 – Watson Lane Subdivision (2nd Reading): In response to a request from the applicant, the Trustees took no action on this item. It will be advanced to a date in 2024 for consideration.

2024 Town Budget Draft: Mr. McCrumb and Mrs. Rodriguez presented the draft budget.

PUBLIC HEARING: Mayor Palmer opened a public hearing on the 2024 Town Budget at 6:57 p.m. There was no public comment. Mayor Palmer closed the public hearing at 6:58 p.m.

The Trustees discussed the Fairway pavers and directed staff to solicit bids for replacement. No changes were made to the budget. No action was taken.

NEW BUSINESS

IGA w Arapahoe County: Mr. McCrumb presented an IGA with Arapahoe County that would allow the Town to treat a section of Coal Mine Road adjacent to the Town when conditions dictate. The Trustees asked clarifying questions and discussed the IGA.

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

EXECUTIVE SESSION

Upon a motion by Trustee Icenogle and a second by Trustee Tarpey the Trustees went into executive session at 7:45 p.m. for the purposes of receiving legal advice on specific legal questions regarding the Polo Meadows sound wall, pursuant to C.R.S. § 24-6-402(4)(b); and to discuss personnel matters, involving performance and compensation, pursuant to C.R.S. § 24-6-402(4)(f).

ADJOURNMENT: The Trustees adjourned from Executive Session and there being no further business, the meeting was adjourned at 8:06 p.m.

Submitted by,
J.D. McCrumb, Town Administrator

TOWN OF COLUMBINE VALLEY
BOARD OF TRUSTEES
Minutes
December 12, 2023

Mayor Palmer called the Special Meeting of the Trustees to order at 6:30 p.m., in the ball room at the Columbine Country Club, 17 Fairway Lane, Columbine Valley, CO 80123. Roll call found the following present:

Trustees: Roy Palmer, Bill Dotson, Mike Giesen, Ed Icenogle, and Jim Tarpey

Also present: Lee Schiller, J.D. McCrumb, and Bret Cottrell

PUBLIC COMMENT

There was no public comment.

NEW BUSINESS

A. Resolution #6, 2023: An extension for one year of the IGA between the Towns of Bow Mar and Columbine Valley for police services:

ACTION: upon a motion by Trustee Giesen and a second by Trustee Icenogle, the Board of Trustees unanimously approved Resolution #6 as presented.

B. Resolution #7, 2023: Upon receipt of the valuation of the property in the Town from the Arapahoe County Assessor's Office, the Board took the following action:

ACTION: upon a motion by Trustee Dotson and a second by Trustee Tarpey, the Board of Trustees unanimously approved Resolution #7 as presented.

C. Resolution #8, 2024: Upon presentation and review of the 2024 Budget for the Town of Columbine Valley, the Board took the following action:

ACTION: upon a motion by Trustee Icenogle and a second by Trustee Tarpey, the Board of Trustees unanimously approved Resolution #8 as presented.

ADJOURNMENT: There being no further business, the meeting was adjourned at approximately 6:34 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, 2 Middlefield Road.*

*** 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 Ended December 31, 2023
Variance Summary

This is a preliminary report and financial statements – many invoices for December have not been accrued and/or received.

General Fund

Revenues

- General Fund Revenues are at 108% of budget (PY 119%)
 - o Property taxes \$567,738, 97% of budget (PY 99%) – includes prior year reduction adjustment of (\$16,338)
 - o Utility franchise tax \$78,643 estimated to be over budget \$9,443
 - o Court fines \$72,678 is under budget (\$37,322)
 - o Permits, fees and services \$205,673 is under budget (\$52,927)
 - o Lennar violations \$126,080
 - o Interest \$270,820 in general fund and total of \$365,096

Administration – 74% of budget (PY 82%)

- o Accounting and audit \$118,239 over budget by \$28,239
- o Building inspection & planning review \$82,407 under budget (\$107,593)
- o Telephone – Comcast \$280, Allstream \$423 and employee reimbursement \$100, \$803 per mth

Planning and engineering – 50% of budget (PY 93%)

Public Safety – 96% of budget (PY 102%)

- o Telephone – Verizon \$261 employee reimbursement \$100, \$361 per mth

Public Works – 81% of budget (PY 66%)

- o Streets and gutter maintenance – Front Range Asphalt concrete work \$28k, under budget (\$34,795)

General Fund Expenditures

- General Fund Expenditures are at 84% of budget (PY 88%).
- Transfer to capital fund of \$1,160,000
- The ending fund balance is \$839,277

Capital Fund

- Denver water contribution \$378,131
- NEU grand \$376,773
- Platte Canyon Sidewalk \$32,991
- Road improvement \$1,633,360
- Gain on sale of 2017 Ford SUV \$9,200
- Ending fund balance \$5,268,627

Conservation Trust Fund - Ending fund balance \$29,460

Arapahoe County Open Space Fund - Ending fund balance \$613,459

Wild Plum Impact Fees - Ending fund balance \$1,264,399

Transportation Fees

- Transportation fees \$93,235 93% of budget (PY 125%)
- Ending fund balance \$273,189

**TOWN OF COLUMBINE VALLEY
CASH POSITION
YEAR TO DATE (YTD) AS OF DECEMBER 31, 2023**

Account Activity Item Description	CHECKING	INVESTMENTS	TOTAL ALL ACCOUNTS
Bank of the West checking	\$ 452,792	-	\$ 452,792
C-Safe Primary	-	5,852,640	5,852,640
C-Safe Wild Plum Impact fee	-	1,264,399	1,264,399
C-Safe CTF	-	36,277	36,277
Arapahoe County shareback	-	613,460	613,460
YTD Cash Balances	452,792	7,766,776	8,219,568
Less amount allocated for capital	-	-	(5,268,627)
Less amount restricted for CTF	-	-	(29,460)
Less amount restricted for ACOS	-	-	(613,459)
Less amount restricted for impact fees	-	-	(1,264,399)
Less amount restricted for transportation fees	-	-	(273,189)
CURRENT UNRESTRICTED/UNALLOCATED BALANCE	\$ 452,792	\$ 7,766,776	\$ 770,434

**TOWN OF COLUMBINE VALLEY
ALLOCATION OF AVAILABLE FUND BALANCES
YEAR TO DATE (YTD) AS OF DECEMBER 31, 2023**

Account Activity Item Description	General	Capital	Conservation Trust	Arapahoe Cty Open Space	Wild Plum Impact Fees	Transportation Fees	TOTALS
BEGINNING FUND BALANCES	\$ 1,000,464	\$ 5,036,303	\$ 23,876	\$ 526,090	\$ 1,201,144	\$ 179,954	\$ 7,967,831
YTD REVENUES PER FINANCIAL STATEMENTS							
Taxes	1,829,480	-	-	-	-	-	1,829,480
Permits and fines	404,431	-	-	-	-	-	404,431
Intergovernmental	419,082	-	-	-	-	-	419,082
Interest	270,827	-	1,505	29,509	63,255	-	365,096
Other	4,778	-	-	-	-	-	4,778
Grants and contributions	4,590	754,904	-	-	-	-	759,494
Conservation Trust Fund entitlement	-	-	10,897	-	-	-	10,897
Arapahoe County open space fund	-	-	-	57,860	-	-	57,860
Transportation fees	-	-	-	-	-	93,235	93,235
Total YTD revenues	2,933,188	754,904	12,402	87,369	63,255	93,235	3,944,353
Total YTD expenditures	(1,934,375)	(1,691,780)	(6,818)	-	-	-	(3,632,973)
Excess of revenues over (under) expenditures	998,813	(936,876)	5,584	87,369	63,255	93,235	311,380
Transfers	-	-	-	-	-	-	-
Sale of asset	(1,160,000)	1,160,000	-	-	-	-	9,200
Net change in fund balance	(161,187)	232,324	5,584	87,369	63,255	93,235	320,580
YTD ENDING FUND BALANCES	\$ 839,277	\$ 5,268,627	\$ 29,460	\$ 613,459	\$ 1,264,399	\$ 273,189	\$ 8,288,411

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Budget vs actual reference

**TOWN OF COLUMBINE VALLEY
BALANCE SHEET - ALL FUNDS
GOVERNMENTAL FUNDS
December 31, 2023
Unaudited**

	General
ASSETS	
Cash and investments	\$ 8,219,568
Accrued revenue	163,433
Prepaid expenses	20,574
Other receivables	45,016
TOTAL ASSETS	\$ 8,448,591
 LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts payable	\$ 159,060
Accrued liabilities	1,120
Total liabilities	160,180
 FUND BALANCES	
General	839,277
Capital	5,268,627
Conservation trust fund	29,460
Arapahoe county open space	613,459
Wild Plum Impact fees	1,264,399
Transportation fees	273,189
Total fund balances	8,288,411
TOTAL LIABILITIES AND FUND BALANCES	\$ 8,448,591

**TOWN OF COLUMBINE VALLEY
GENERAL - SUMMARY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL - MODIFIED ACCRUAL (BUDGETARY) BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023**

Unaudited

	YTD Actual	Adopted Annual Budget	YTD Variance from Annual Budget	Percent of Annual Budget (100% YTD)
REVENUES				
Taxes	\$ 1,829,480	\$ 1,865,778	\$ (36,298)	98%
Permits and fines	404,431	368,600	35,831	110%
Intergovernmental	419,082	421,543	(2,461)	99%
Interest	270,827	46,100	224,727	587%
Other	4,778	-	4,778	-
Grants	4,590	4,590	-	100%
Total revenues	<u>2,933,188</u>	<u>2,706,611</u>	<u>226,577</u>	<u>108%</u>
EXPENDITURES				
Administration	704,437	946,201	(241,764)	74%
Planning and engineering	26,200	52,000	(25,800)	50%
Public safety	930,356	966,550	(36,194)	96%
Public works	273,382	338,375	(64,993)	81%
Total expenditures	<u>1,934,375</u>	<u>2,303,126</u>	<u>(368,751)</u>	<u>84%</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>998,813</u>	<u>403,485</u>	<u>595,328</u>	<u>248%</u>
OTHER FINANCING USES				
Transfer to capital	(1,160,000)	(300,000)	(860,000)	387%
Total other financing uses	<u>(1,160,000)</u>	<u>(300,000)</u>	<u>(860,000)</u>	<u>387%</u>
NET CHANGE IN FUND BALANCE	(161,187)	<u>\$ 103,485</u>	<u>\$ (264,672)</u>	
BEGINNING FUND BALANCE	<u>1,000,464</u>			
ENDING FUND BALANCE	<u>\$ 839,277</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 YEAR ENDED DECEMBER 31, 2023
Unaudited

	Current Two Months	YTD Actual	Adopted Annual Budget	YTD Variance from Annual Budget	Percent of Annual Budget (100% YTD)
REVENUES					
Taxes					
Cable television	\$ 7,306	\$ 42,654	\$ 40,500	\$ 2,154	105%
Property taxes	(15,623)	567,738	586,378	(18,640)	97%
Sales and use taxes	189,075	1,101,948	1,128,700	(26,752)	98%
Specific ownership taxes	5,840	38,497	41,000	(2,503)	94%
Utility franchise fees	10,363	78,643	69,200	9,443	114%
Total taxes	<u>196,961</u>	<u>1,829,480</u>	<u>1,865,778</u>	<u>(36,298)</u>	<u>98%</u>
Permits and fines					
Court fines	9,487	72,678	110,000	(37,322)	66%
Permits, fees and services	35,472	205,673	258,600	(52,927)	80%
Violations	18,300	126,080	-	126,080	-
Total permits and fines	<u>63,259</u>	<u>404,431</u>	<u>368,600</u>	<u>35,831</u>	<u>110%</u>
Intergovernmental					
Bow Mar IGA	-	328,610	327,543	1,067	100%
Bow Mar IGA admin	-	20,000	20,000	-	100%
County highway tax revenue	3,817	18,042	22,900	(4,858)	79%
Motor vehicle registration fees	1,024	5,700	5,900	(200)	97%
State cigarette tax apportionment	751	2,261	1,000	1,261	226%
State highway user's tax	8,008	44,469	44,200	269	101%
Total intergovernmental	<u>13,600</u>	<u>419,082</u>	<u>421,543</u>	<u>(2,461)</u>	<u>99%</u>
Interest	52,345	270,827	46,100	224,727	587%
Other	118	4,778	-	4,778	-
Grants	-	4,590	4,590	-	100%
TOTAL REVENUES	<u>326,283</u>	<u>2,933,188</u>	<u>2,706,611</u>	<u>226,577</u>	<u>108%</u>
EXPENDITURES					
Administration					
Accounting and audit	15,823	118,239	90,000	28,239	131%
Advertising/notices	-	-	500	(500)	0%
Bank/credit card fees	828	7,065	8,600	(1,535)	82%
Building inspection and planning review	11,822	82,407	190,000	(107,593)	43%
Building maintenance and utilities	183	22,872	24,860	(1,988)	92%
Community functions	12,178	42,945	59,500	(16,555)	72%
Computer expense	1,292	8,575	14,500	(5,925)	59%
County treasurer's collection fees	(172)	5,669	5,864	(195)	97%
Dues and publications	1,942	11,969	12,980	(1,011)	92%
Education and training	2,164	6,347	12,000	(5,653)	53%
Emergency response and preparedness	-	-	3,000	(3,000)	0%
Health insurance	5,110	34,795	30,303	4,492	115%
Human resources	3,123	12,985	13,000	(15)	100%
Insurance workers comp and liability	2,696	18,654	17,419	1,235	107%
Legal	2,198	20,970	45,000	(24,030)	47%
Meals	88	996	2,000	(1,004)	50%
Miscellaneous	236	868	2,500	(1,632)	35%
Payroll taxes	2,277	11,536	13,200	(1,664)	87%
Pension	2,292	12,672	13,200	(528)	96%

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 YEAR ENDED DECEMBER 31, 2023
Unaudited

	Current Two Months	YTD Actual	Adopted Annual Budget	YTD Variance from Annual Budget	Percent of Annual Budget (100% YTD)
Salaries	47,804	238,341	264,075	(25,734)	90%
Special projects	7,498	20,486	23,000	(2,514)	89%
Supplies, printing, postage	2,193	16,351	13,000	3,351	126%
Telephone/communications	1,335	9,695	6,500	3,195	149%
Emergency reserve	-	-	81,200	(81,200)	0%
Total administration	122,910	704,437	946,201	(241,764)	74%
Planning and engineering					
Town planning	1,675	22,452	36,000	(13,548)	62%
Town engineer	2,498	3,748	16,000	(12,252)	23%
Total planning and engineering	4,173	26,200	52,000	(25,800)	50%
Public safety					
Operations					
Cruiser gas	2,210	16,555	28,700	(12,145)	58%
Cruiser oil/maintenance	4,861	16,619	18,000	(1,381)	92%
Cruiser insurance	930	5,062	5,050	12	100%
Education/training	2,108	5,187	12,620	(7,433)	41%
Equipment/repairs	2,740	7,621	5,875	1,746	130%
Health insurance	11,456	75,841	80,380	(4,539)	94%
Insurance workers comp and liability	6,875	45,269	44,250	1,019	102%
Payroll taxes	3,668	20,149	26,500	(6,351)	76%
Pension	9,322	55,256	53,000	2,256	104%
Salaries	100,457	536,373	529,211	7,162	101%
Supplies/miscellaneous	1,330	7,531	15,980	(8,449)	47%
Telephones/air cards	462	4,282	3,500	782	122%
Uniforms	1,422	7,964	11,750	(3,786)	68%
Total operations	147,841	803,709	834,816	(31,107)	96%
Municipal court					
Judge	1,000	6,400	6,000	400	107%
Legal	2,703	26,763	27,000	(237)	99%
Administration	-	-	2,000	(2,000)	0%
Supplies	1,002	2,763	2,500	263	111%
Interpreter	400	2,400	2,400	-	100%
Total municipal court	5,105	38,326	39,900	(1,574)	96%
Contracts					
Arapahoe county dispatch fee	8,890	36,821	35,560	1,261	104%
Tri-tech software	-	-	1,262	(1,262)	0%
Humane society	-	-	500	(500)	0%
Juvenile assessment	-	632	632	-	100%
Netmotion	-	-	500	(500)	0%
CACP	-	250	350	(100)	71%
CISC	-	853	1,000	(147)	85%
WhenIWork	-	399	430	(31)	93%
Total contracts	8,890	38,955	40,234	(1,279)	97%
Computer/IT					
Flock safety	3,757	18,276	17,500	776	104%
Offsite server backup and protection	662	12,291	11,400	891	108%
Office 365 accounts	889	4,508	4,700	(192)	96%
Scheduled computer replacement	55	291	4,000	(3,709)	7%

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 YEAR ENDED DECEMBER 31, 2023
Unaudited

	Current Two Months	YTD Actual	Adopted Annual Budget	YTD Variance from Annual Budget	Percent of Annual Budget (100% YTD)
Govpilot	2,333	14,000	14,000	-	100%
Total computer/IT	7,696	49,366	51,600	(2,234)	96%
Total public safety	169,532	930,356	966,550	(36,194)	96%
Public works					
Ground maintenance	1,209	4,041	10,000	(5,959)	40%
Health insurance	1,111	9,037	8,397	640	108%
Insurance vehicle	465	2,531	2,520	11	100%
Insurance workers comp and liability	843	5,059	5,440	(381)	93%
Other drainage/water	-	-	5,000	(5,000)	0%
Payroll taxes	852	4,412	4,408	4	100%
Pension	726	3,970	4,408	(438)	90%
Professional fees-mosquito control	-	7,605	7,543	62	101%
Salaries	11,961	85,702	88,163	(2,461)	97%
Sanitation/trash/recycle service	17,731	104,605	103,874	731	101%
Signs maintenance	135	231	1,082	(851)	21%
Snow removal	1,353	3,779	5,500	(1,721)	69%
Storm water permit process/NPDES	-	428	7,500	(7,072)	6%
Street and gutter maintenance	-	25,000	25,000	-	100%
Streets and gutters contingency	422	5,205	40,000	(34,795)	13%
Street lighting	983	10,805	15,000	(4,195)	72%
Striping	-	-	1,040	(1,040)	0%
Vehicle maintenance	380	972	3,500	(2,528)	28%
Total public works	38,171	273,382	338,375	(64,993)	81%
TOTAL EXPENDITURES	334,786	1,934,375	2,303,126	(368,751)	84%
EXCESS OF REVENUES OVER EXPENDITURES	(8,503)	998,813	403,485	595,328	248%
OTHER FINANCING USES					
Transfer to capital	-	(1,160,000)	(300,000)	(860,000)	387%
Total other financing uses	-	(1,160,000)	(300,000)	(860,000)	387%
NET CHANGE IN FUND BALANCE	\$ (8,503)	\$ (161,187)	\$ 103,485	\$ (264,672)	
BEGINNING FUND BALANCE		1,000,464			
ENDING FUND BALANCE		\$ 839,277			

**TOWN OF COLUMBINE VALLEY
CAPITAL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL - MODIFIED ACCRUAL (BUDGETARY) BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023
Unaudited**

	<u>YTD Actual</u>	<u>Adopted Annual Budget</u>	<u>YTD Variance from Annual Budget</u>	<u>Percent of Annual Budget (100% YTD)</u>
REVENUES				
Denver water contributions	\$ 378,131	\$ 550,000	\$ (171,869)	69%
CDOT grant	-	400,000	(400,000)	0%
NEU grant	376,773	376,773	-	100%
Total revenues	<u>754,904</u>	<u>1,326,773</u>	<u>(571,869)</u>	<u>57%</u>
EXPENDITURES				
Administration				
Town Hall board room & basement carpet	10,029	15,000	(4,971)	67%
Public works				
Furnace and air conditioner	15,400	15,000	400	103%
Lightpole replacement	-	12,000	(12,000)	0%
Platte Canyon Sidewalk - Village to Fairway	32,991	500,000	(467,009)	7%
Platte Canyon/Coal Mine right turn lane	-	280,000	(280,000)	0%
Road improvements	1,633,360	3,795,000	(2,161,640)	43%
Total expenditures	<u>1,691,780</u>	<u>4,617,000</u>	<u>(2,925,220)</u>	<u>37%</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(936,876)</u>	<u>(3,290,227)</u>	<u>2,353,351</u>	<u>28%</u>
OTHER FINANCING SOURCES				
Gain on sale of asset	9,200	-	9,200	-
Transfer from general	1,160,000	300,000	860,000	387%
Total other financing sources	<u>1,169,200</u>	<u>300,000</u>	<u>869,200</u>	<u>390%</u>
NET CHANGE IN FUND BALANCE	232,324	<u>\$ (2,990,227)</u>	<u>\$ 3,222,551</u>	
BEGINNING FUND BALANCE	<u>5,036,303</u>			
ENDING FUND BALANCE	<u>\$ 5,268,627</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 YEAR ENDED DECEMBER 31, 2023
 Unaudited**

	<u>YTD Actual</u>	<u>Adopted Annual Budget</u>	<u>YTD Variance from Annual Budget</u>	<u>Percent of Annual Budget (100% YTD)</u>
REVENUES				
Conservation Trust Fund entitlement	\$ 10,897	\$ 8,700	\$ 2,197	125%
CTF interest	1,505	250	1,255	602%
Total revenues	<u>12,402</u>	<u>8,950</u>	<u>3,452</u>	<u>139%</u>
EXPENDITURES				
Conservation trust fund expenditures	6,818	6,000	818	114%
Total expenditures	<u>6,818</u>	<u>6,000</u>	<u>818</u>	<u>114%</u>
NET CHANGE IN FUND BALANCE	5,584	<u>\$ 2,950</u>	<u>\$ 2,634</u>	
BEGINNING FUND BALANCE	<u>23,876</u>			
ENDING FUND BALANCE	<u>\$ 29,460</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 YEAR ENDED DECEMBER 31, 2023
Unaudited**

	<u>YTD Actual</u>	<u>Adopted Annual Budget</u>	<u>YTD Variance from Annual Budget</u>	<u>Percent of Annual Budget (100% YTD)</u>
REVENUES				
Arapahoe County open space revenues	\$ 57,860	\$ 52,200	\$ 5,660	111%
ACOP interest	29,509	6,000	23,509	492%
Total revenues	<u>87,369</u>	<u>58,200</u>	<u>29,169</u>	<u>150%</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	87,369	<u>\$ 58,200</u>	<u>\$ 29,169</u>	
BEGINNING FUND BALANCE	<u>526,090</u>			
ENDING FUND BALANCE	<u>\$ 613,459</u>			

**TOWN OF COLUMBINE VALLEY
WILD PLUM IMPACT FEES
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL - MODIFIED ACCRUAL (BUDGETARY) BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023
Unaudited**

	<u>YTD Actual</u>	<u>Adopted Annual Budget</u>	<u>YTD Variance from Annual Budget</u>	<u>Percent of Annual Budget (100% YTD)</u>
REVENUES				
Interest	\$ 63,255	\$ -	\$ 63,255	0%
Total revenues	<u>63,255</u>	<u>-</u>	<u>63,255</u>	<u>0%</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	63,255	<u>\$ -</u>	<u>\$ 63,255</u>	
BEGINNING FUND BALANCE	<u>1,201,144</u>			
ENDING FUND BALANCE	<u>\$ 1,264,399</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 YEAR ENDED DECEMBER 31, 2023
Unaudited**

	<u>YTD Actual</u>	<u>Adopted Annual Budget</u>	<u>YTD Variance from Annual Budget</u>	<u>Percent of Annual Budget (100% YTD)</u>
REVENUES				
Transportation fees	\$ 93,235	\$ 100,000	\$ (6,765)	93%
Total revenues	<u>93,235</u>	<u>100,000</u>	<u>(6,765)</u>	<u>93%</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	93,235	<u>\$ 100,000</u>	<u>\$ (6,765)</u>	
BEGINNING FUND BALANCE	<u>179,954</u>			
ENDING FUND BALANCE	<u>\$ 273,189</u>			



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 January 2024

Full Time Positions	6 of 6
Part Time Positions	4 of 4
Regular hours	957
OT hours worked	81
Off Duty	0
PTO	129

December 2023 Violations

Charges For the Date Range 12/1/2023 Thru 12/31/2023

Qty	Charge
10	1210(A) ON STREET PARKING PROHIBITED (3-6 AM):
6	703(3) FAIL TO STOP AT A STOP SIGN:
5	1101(2)(H) SPEEDING 10 - 19 MPH OVER:
2	1402(1) CARELESS DRIVING:
1	1008(1) FOLLOWING TOO CLOSELY:
1	1006(1) DROVE WRONG DIRECTION AROUND ROTARY ISLAND:
0	
25	Total Number of Violations Issued

Monthly Case # Report

Case Number	Event Date	Situation Reported
CV23-0000190	12/02/2023 06:34:22 PM	WARRANT ARREST IP
CV23-0000191	12/05/2023 03:08:20 PM	PROPERTY ACCIDENT IP
CV23-0000192	12/07/2023 02:43:28 PM	Theft from Motor Vehicle
CV23-0000193	12/07/2023 07:13:25 PM	DUI IP
CV23-0000194	12/09/2023 07:23:38 AM	UNKNOWN INJURY ACCIDENT IP
CV23-0000195	12/09/2023 11:38:58 AM	TRAFFIC ARREST IP
CV23-0000196	12/09/2023 12:42:36 PM	TRAFFIC ARREST IP
CV23-0000197	12/09/2023 12:49:32 PM	PROPERTY ACCIDENT IP
CV23-0000198	12/10/2023 07:40:30 AM	TRAFFIC ARREST IP
CV23-0000199	12/11/2023 02:32:05 PM	Theft
CV23-0000200	12/11/2023 04:15:41 PM	Theft from Motor Vehicle
CV23-0000201	12/12/2023 05:43:06 PM	PROPERTY ACCIDENT IP
CV23-0000202	12/15/2023 05:25:32 PM	PROPERTY ACCIDENT IP
CV23-0000203	12/16/2023 02:42:23 PM	TRAFFIC ARREST IP
CV23-0000204	12/17/2023 06:47:43 AM	TRAFFIC ARREST IP
CV23-0000205	12/17/2023 09:18:05 AM	TRAFFIC ARREST IP
CV23-0000206	12/21/2023 03:42:18 AM	ASSIST TO OTHER AGENCY IP
CV23-0000207	12/22/2023 09:36:52 AM	Theft
CV23-0000208	12/22/2023 11:53:58 AM	Theft
CV23-0000209	12/27/2023 08:20:40 PM	CITIZEN ASSIST IP
CV23-0000210	12/30/2023 01:57:32 PM	CITIZEN ASSIST IP
CV23-0000211	12/31/2023 10:03:14 PM	TRAFFIC ARREST IP

LEAFRE CHECK IP		<u>2</u>								<u>2</u>
-Animal Call										
-Suspicious Person										
-Suspicious Vehicle										
-Unwanted Subject										
ZONING IP										
Total		<u>63</u>	<u>54</u>							<u>117</u>



STOCK SHOW TIME!

Town Administrator's Report

January 2024



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

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



Town Administration

Initiatives. Staff has been busy in the New Year preparing initiatives for Trustee consideration in the coming months:

- Two Wild Plum Final Development Plan (FDP) amendments
- Update to the Fire Code
- Final action on the Municipal Code update
- April election materials
- Updated Capital Improvement Program

Platte Canyon Sidewalk. Staff is continuing design work for the Platte Canyon Road sidewalk, funded primarily by a CDOT grant and scheduled for installation in 2025. Note that this project will require an update to the Town's bidding policies.

Public Works Staff. Public Works added a permanent, part-time position to enhance services to the community. The Town's temporary employee, Dinae Dreessen, accepted the permanent position, completed onboarding, and officially started on Monday, Jan. 8.

2024 Directories. The 2024 Town Directories are at the printer and will be available for pickup at Town Hall in about two weeks.

Town Website December Statistics

Users: 1,847

Page Views: 2,977

Top Pages:

Building Department

Police Department

Calendar

Contractor Licenses

Trash & Recycling



Building Department

Monthly Stats

12 Permits Issued

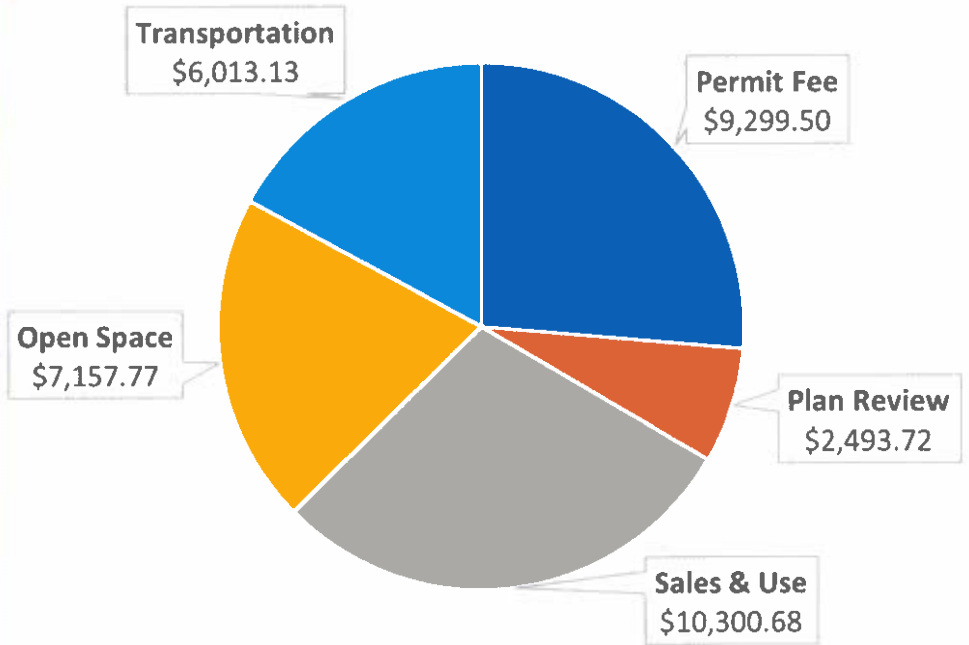
- New SFR: 0
- Major Remodel: 1
- Roofs/Solar: 7
- Basement: 0
- Miscellaneous: 3

59 Inspections

39 Licenses Issued

- General: 8
- Electrical: 9
- Plumbing: 4
- Roofing: 11
- Mechanical: 7

November Permit Revenue: \$29,431.49



Building Department Revenue by Month

	2023	2024 YTD	2023	2023 YTD
January	\$297,964.45	\$297,964.45	\$78,588.73	\$78,588.73
February	\$287,227.51	\$585,191.96	\$25,246.21	\$103,834.94
March	\$174,786.43	\$759,978.39	\$68,651.16	\$172,486.10
April	\$156,834.81	\$916,813.20	\$21,506.86	\$193,992.96
May	\$342,301.78	\$1,259,114.98	\$22,900.20	\$216,893.16
June	\$62,386.70	\$1,321,501.68	\$9,544.02	\$226,437.18
July	\$4,905.67	\$1,326,407.35	\$7,497.76	\$233,934.94
August	\$134,962.71	\$1,461,370.06	\$47,845.29	\$281,780.23
September	\$65,559.63	\$1,526,929.69	\$82,284.15	\$364,064.38
October	\$202,544.94	\$1,729,474.63	\$38,659.32	\$402,723.70
November	\$25,155.33	\$1,754,629.96	\$65,559.63	\$468,283.33
December	\$5,138.03	\$1,759,767.99	\$29,431.49	\$497,714.82

Public Works Updates

Wild Plum Emergency Access Upgraded

The old gravel path was removed and replaced with concrete in the Wild Plum Emergency Access area. The new curving sidewalk features a two-color pour of gray with a light-brown sandblasted edge (installation shown at right). Temporary barricades at the entrance will remain until gates and openers are installed later this year.

Wilder Lane Streets Approved

The probationary period for the Wilder Lane street and gutter pans is complete. The Town walked the site with the developer to review the street repairs, which included fixing birdbaths (indentations that hold water), cracks, and crown issues. All repairs appear to have held, so the Town granted final acceptance to the developer and has taken over ownership of the streets.

Wild Plum Streets Progress

Public Works created a final punch list for all Wild Plum streets except for Latigo Place, which will be completed at a later time. The punch list includes all damaged areas that must be repaired before the Town will grant probationary acceptance and start taking over limited maintenance responsibilities, including snow plowing. Issues on the list include more than:

- 40 areas of asphalt repair
- 120 gutter pans to replace
- 400 concrete patches to install

Fleet: Expedition Ready to Plow

To prepare for plowing season, the Expedition underwent the following maintenance and repairs:

- Flushing the transmission
- Replacing the fluid, filter, and dented pan
- Replacing a leaking oil-pressure sensor
- Replacing the worn rear brake pads and rotors



Public Works Time Usage & Municipal Court Updates



November & December Hours	
Court	10.25
Fleet	25.89
Public Works	93.52
Snow Removal	18.51
Streets & Gutters	13.25
Town Hall (Garage)	6.18
Town Hall (IT)	1.5
Town Hall (Other)	8.2
Town Hall (Storage)	3.4
Wild Plum	108.78
Wilder Lane	3.32

November & December Weather	
Nov./Dec. High	75°
Nov./Dec. Low	10°
Inches of rain	0.14
Inches of snow	13.5
Days of snow plowing	1
Days of salt spreading	6

Fines Collected

	<u>2022 YTD</u>	<u>2023</u>	<u>2023 YTD</u>
January	\$8,264.00	\$4,530.00	\$4,530.00
February	\$14,804.00	\$4,210.00	\$8,740.00
March	\$25,269.00	\$9,620.00	\$18,360.00
April	\$36,578.00	\$8,965.01	\$27,325.01
May	\$47,538.00	\$10,007.00	\$37,332.01
June	\$53,593.00	\$8,815.00	\$46,147.01
July	\$60,038.50	\$5,615.00	\$51,762.01
August	\$64,081.75	\$3,387.75	\$55,149.76
September	\$69,883.75	\$1,727.50	\$56,877.26
October	\$77,043.76	\$2,445.00	\$59,322.26
November	\$87,880.76	\$4,618.19	\$63,940.45
December	\$94,323.77	\$4,414.48	\$68,354.93

December Total Stats

Total on Docket	19
Total Paid Before Court	10
Cases Heard by Judge	6
Continuances	5
Default Judgments	2
Stays of Execution	4
Classes Ordered	0
Bench Warrants	1
Trials	0
Collections	3



Request for Board of Trustee Action

Date: January 16, 2024

Title: Location of Notice

Presented By: J.D. McCrumb, Town Administrator

Prepared By: J.D. McCrumb, Town Administrator

Background: The Colorado Open Meetings Law, C.R.S. § 24-6-401, *et seq.*, requires that any meeting at which a majority or a quorum is in attendance or expected to be in attendance, or at which any formal action on policies, positions, resolutions, rules or regulations occurs, “be held only after full and timely notice to the public.” “Meetings” include those held by “any board, committee, commissions, authority, or other advisory, policy-making, rulemaking, or formally constituted body of any [town].” “A local public body shall be deemed to have given full and timely notice if the notice of the meeting is posted in a designated public place within the boundaries of the local public body no less than 24- hours prior to the holding of the meeting.”

The Colorado Open Meetings Law further provides that the public place for the posting of such notices “shall be designated annually at the elected bodies first meeting of each calendar year.”

Attachments: Resolution #1

Staff Recommendations: Approve as presented

Recommended Motion: “I move to approve Resolution #1 as presented as part of the consent agenda.”

RESOLUTION NO. 1
SERIES OF 2024

A RESOLUTION SPECIFYING THE LOCATION WHERE NOTICES OF PUBLIC MEETINGS ARE TO BE POSTED AND IDENTIFYING THE NEWSPAPER WHERE NOTICES AND OTHER INFORMATION REQUIRED TO BE PUBLISHED WILL BE PRINTED

WHEREAS, pursuant to the Colorado Open Meetings Law, 24-6-401, et seq., C.R.S., as amended, the Town of Columbine Valley, as a local public body, is required to give timely and adequate notice of its meetings; and

WHEREAS, pursuant to 24-6-402(2)(c) C.R.S., as amended, "...a local public body shall be deemed to have given full and timely if the notice of the meeting is posted in a designated public place within the boundaries of the local public body no less than twenty-four hours prior to the holding of the meeting. The public place or places for posting such notice shall be designated annually at the public body's first regular meeting of each calendar year", and

WHEREAS, except for where publication in a newspaper is specifically required by ordinance or state statute, the terms "publication", "publish" or "published" shall mean a physical posting at the Columbine Valley Town Hall;

NOW, THEREFORE, it is hereby RESOLVED as follows:

- 1) The Board of Trustees hereby designates the bulletin board at the main entrance of the Columbine Valley Town Hall, 2 Middlefield Road; and
- 2) Notices and other information, when specifically required by ordinance or state statute to be published in a newspaper of general circulation within the Town of Columbine Valley, shall be published in the *Littleton Independent*.

ADOPTED AND APPROVED this ___ day of _____, 2024.

Roy Palmer, Mayor

JD McCrumb, Clerk



Request for Board of Trustee Action

Date: January 16, 2024

Title: Re-adopt 3-Mile Plan

Presented By: Brent Kaslon, Town Planner

Prepared By: Brent Kaslon, Town Planner

Background: In 2019, the Town completed a rigorous Master Planning effort that concluded with a comprehensive vision moving forward into a new decade. With the approval of the 2020 Master Plan, it was directed that the Town complete a three-mile plan. This three-mile plan shows the area of influence of a town and is required by state statute for any future annexation. The 3-Mile Plan shows the area in which the Town can expand and how services will be provided. The 3-Mile Plan was first adopted by the Trustees in April, 2021; the plan must be re-adopted every year.

Attachments: 3-Mile Plan

Staff Recommendations: Approve as presented

Recommended Motion: "I move to approve the 3-Mile Plan as presented as part of the consent agenda."

Town of Columbine Valley

Three Mile Plan

This document constitutes the Three-Mile Plan for the Town of Columbine Valley, as required by and in conformance with Section 31-12-105(1)(e) of the Colorado Revised Statutes (C.R.S.). This document is adopted as an addendum to the Town's Master Plan and updated annually.

Introduction

The intent of this document is to comply with the requirements of The Municipal Annexation Act of 1965 as amended and Section 31-12-105(1) (e), C.R.S. The state statute limits municipal annexations to no more than "three miles in any direction from any point of such municipal boundary in any one year." Contiguity is also required by Section 31-12-104(1)(a), C.R.S., and is achieved by annexing a platted street or alley, public or private right-of-way, a public or private transportation right-of-way or area, or a lake, reservoir, stream, or other natural or artificial waterway.

Section 32-12-105(1)(e), C.R.S., requires that prior to annexing any property within the three-mile limit, a municipality shall have in place a plan that generally describes the following:

Location, character, and extent of proposed streets, subways, bridges, waterways, waterfronts, parkways, playgrounds, squares, parks, aviation fields, other publicways, grounds, open spaces, public utilities, and terminals for water, light, sanitation, transportation, and power to be provided by the municipality; and proposed land uses for the area.

The state statute requires that this Three-Mile Plan be updated or re-adopted on an annual basis.

Three-Mile Plan

The Town of Columbine Valley's Three Mile Plan Map shows a three-mile buffer and includes existing roadways, other transportation corridors, public spaces, water ways, and surrounding municipal boundaries. The map gives a large overview of the 3-mile limits. This map serves as a tool to guide the evaluation of annexation proposals and their potential impacts. Major transportation corridors and surrounding municipal boundaries including town limits, county limits and open space areas are also shown on this map. The unincorporated portions of Arapahoe County, Douglas County and Jefferson County within three miles of the Town of Columbine Valley boundary are legally obtainable for annexation pursuant to Section 31-12-105(1)(e), C.R.S.

Existing Town of Columbine Valley, Arapahoe County, Douglas County and Jefferson County zoning regulations will be considered for potential land uses within the Town of Columbine Valley and the three-mile limit for annexation by the City. If any land within the three-mile area is proposed to be annexed in the future, specific proposals should be reviewed with some consideration for County-adopted plans as well as applicable approved subarea plans.

Utilities

Natural gas and electric utilities are provided by Xcel Energy within Town of Columbine Valley and within the three-mile limit for annexations. Due to the existing infrastructure within the 3-mile area, it is predicted that sufficient supplies and distribution systems for natural gas and electricity are available to serve development within the three-mile area. CenturyLink and Comcast provide communication service.

Public Improvements and Services

Public services, public improvements, and public infrastructure within Town of Columbine Valley and the three-mile limit are provided by Platte Canyon Water and Sanitation District, Southwest Water and Sanitation District, Columbine Water and Sanitation District and other Denver Water subsidiaries, South Suburban Parks and Recreation, numerous special districts, including metropolitan districts, and water and sanitation districts. It is expected that in most cases, to the extent that public improvements are not available to serve areas annexed to the Town, these special districts, including metropolitan districts, will be the vehicles to guide the construction or the acquisition of the necessary infrastructure and provide these public services.

Water and sanitation service providers within the three-mile limit include Denver Water, Southwest Metro Water and Sanitation District, South Arapahoe Sanitation District, Columbine Sanitation District, Centennial Water and Sanitation District, Dominion Water and Sanitation District, Grant Water and Sanitation District, Southgate Water and Sanitation District, City of Englewood, and Cherry Hills Village.

First responder services including police services, fire protection, emergency medical and ambulance service is provided to the Town of Columbine Valley and the area within the three-mile limit by Columbine Valley Police Department, South Metro Fire Rescue Authority, and the West Metro Fire Protection District.

Park and recreation facilities are provided to the Town of Columbine Valley and the area within the three-mile limit by the Town of Town of Columbine Valley, City of Littleton, South Suburban Parks and Recreation, Foothills Parks and Recreation, Jefferson County, Douglas County, City of Sheridan, City of Englewood, Denver Parks and Recreation, Highlands Ranch Metropolitan District and Colorado State Parks (Chatfield State Park).

Library services are provided to the Town of Columbine Valley and the area within the three-mile limit by the Arapahoe Library District, City of Littleton, and Jefferson County Public Library.

Transportation

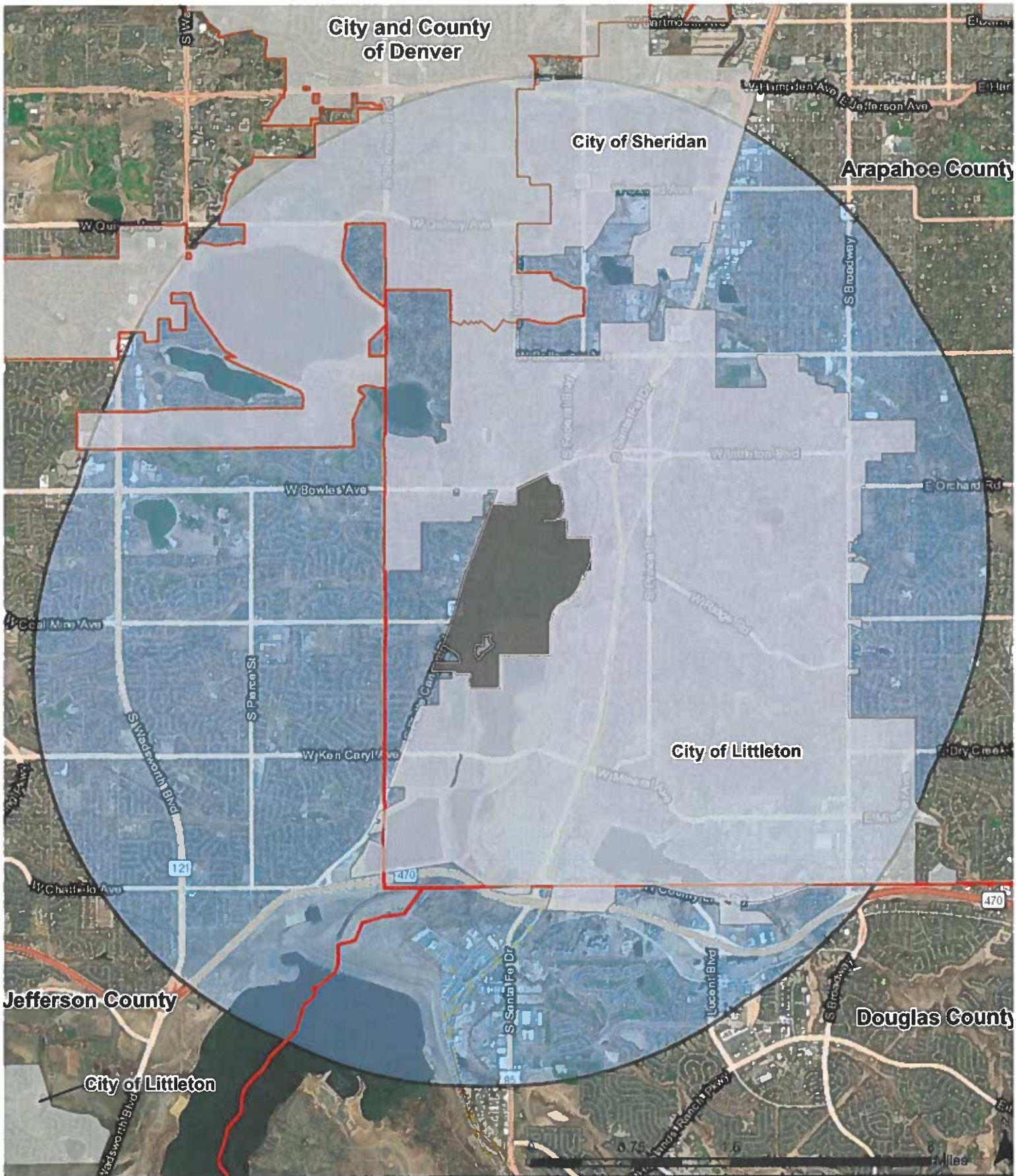
The Town of Columbine Valley and areas within the three-mile limit are currently accessed by several existing transportation systems, including US Highway 285, US Highway 85 (Santa Fe Drive), Colorado State Highway 470 (C-470) and the Regional Transportation District's southwest corridor light-rail line.

Major roadway corridors serving the Town of Columbine Valley and the area within the three-mile limit include West Bowles Avenue, West Mineral Avenue/Ken Caryl Avenue, South Platte Canyon Road/Lowell Boulevard, West Belleview Avenue, South Pierce Street, West Coal Mine Avenue, South Broadway, South Federal Boulevard, and South Wadsworth Boulevard.

Summary

The Town of Columbine Valley and within the annexation area in three-mile limit by the Town consists of an established system of roadways and multi-modal transportation networks and facilities, public spaces, utilities, public services, and drainage infrastructure. Many special districts are also used to support and provide public services to areas within the Town of Columbine Valley and in the area within the annexation boundary. In cases where the Town of Columbine Valley cannot provide all the required services, existing properties and new developments within the three-mile area may need to rely on services provided by contracts with special districts and/or other jurisdictions. Special districts will be considered to serve newly annexed areas. Generally, it is anticipated that there will be sufficient capability to provide utility and public services and well as improvements and necessary facilities within the designated three-mile area.

All proposed annexations shall be required to conform to the Colorado Municipal Annexation Act of 1965 as amended, building code, electric code, environmental covenants, Town of Columbine Valley Master Plan, and any additional planning documents approved by the Town of Columbine Valley.



Legend

- Town of Columbine Valley Boundary
- Surrounding Cities
- Surrounding Counties
- 3 mile buffer

Town of Columbine Valley 3-mile Buffer





Request for Board of Trustee Action

Date: January 16, 2024

Title: Agreement with Arapahoe County for Dispatch Services

Presented By: Bret Cottrell, Police Chief

Prepared By: Arapahoe County Sheriff's Office

Attachments: Agreement with Arapahoe County for public safety communications dispatch services (Agreement for Services).

Staff Recommendations: Approve as presented

Recommended Motion: "I move to approve the Agreement for public safety communications dispatch services with Arapahoe County as part of the consent agenda."

AGREEMENT FOR SERVICES

THIS AGREEMENT made and entered into by and between the TOWN OF COLUMBINE VALLEY, a municipal corporation of the State of Colorado, hereinafter referred to as "Columbine Valley" and THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF ARAPAHOE, hereinafter referred to as "County", on behalf of the Arapahoe County Sheriff.

WITNESSETH:

WHEREAS, Section 30-11-410, C.R.S. as amended, authorizes the County to contract with a municipality for the purposes of providing law enforcement services by the Sheriff within the boundaries of the municipality; and

WHEREAS, Columbine Valley has requested that the County provide public safety communications dispatch services ("Dispatch Services") to Columbine Valley and Bow Mar, which the parties agree are included within the definition of law enforcement services referenced in said Section 30-11-410; and

WHEREAS, the County, in the interest of the health, safety and welfare of the residents of the Columbine Valley and Bow Mar, deems it advisable to enter into this contract; and

WHEREAS, the County has determined to execute future agreements on a fiscal year basis; and

NOW THEREFORE, in consideration of the premises, it is agreed as follows:

1. The Arapahoe County Sheriff's Office ("Sheriff") shall provide Dispatch Services within the boundaries of Columbine Valley and Bow Mar.
2. The Dispatch Services to be provided by the Sheriff within the boundaries of Columbine Valley and Bow Mar shall be similar to the Dispatch Services provided in other unincorporated and incorporated areas of the County of Arapahoe. For purposes of this Agreement, Dispatch Services shall mean receiving calls for service and dispatching them to appropriate Columbine Valley law enforcement personnel, and entering information into the Colorado Crime Information Center (CCIC) to include, but not be limited to, missing persons, stolen and recovered automobiles, and vehicle impound information.
3. The term of this Agreement shall commence as of January 1, 2024, and shall end as of December 31, 2024.
4. For the Dispatch Services provided under this Agreement, Columbine Valley shall pay to the County \$36,893.50 which is the cost for performing communication services in both Columbine Valley and Bow Mar for the term of this Agreement. Payment of said \$36,893.50 shall be made to the County in quarterly installments of \$9,223.38 each, with the first payment due on or before March 31, 2024, and subsequent quarterly payments to be paid on or before the 15th day of June, September, and December of 2024.
5. In addition to the amount paid above for performing dispatch services, Columbine Valley agrees to reimburse the County for maintenance costs paid in 2024 by the County to Tri-Tech Software Systems for 4 mobile licenses used by

the Columbine Valley at an amount not to exceed \$1,298.75 The cost of maintenance will increase by 3% each subsequent year per the maintenance agreement with Tri-Tech Software Systems. Payment of said costs shall be made by Columbine Valley upon receipt of an invoice provided by the County.

6. The Dispatch services provided pursuant to this Agreement shall be performed by the communications personnel of the Sheriff. The Sheriff's staff shall be responsible for maintaining all records relating to the services performed.
7. The City authorizes the Sheriff to establish, implement, and apply, in his sole discretion, a communication access policy pursuant to C.R.S. § 24-6-502 that shall govern access for the media to radio communications encompassed in the Dispatch Services. The City authorizes the Sheriff to provide login access for its main dispatch channel, unencrypted, to media outlets in accordance with the Sheriff's communication access policy.
8. The County is, and shall at all times be deemed to be, an independent contractor. Nothing in this Agreement shall be construed as creating the relationship of employer or employee between Columbine Valley and/or Bow Mar and the County or any of the County's agents or employees. To the extent this Agreement creates a principal-agent relationship between the County and the Columbine Valley and/or Bow Mar, such relationship confers on the County and its employees the authority to act on the Columbine Valley's behalf only as to matters covered by this Agreement. The County shall retain all authority for rendition of the services covered by this Agreement, including standards of performance, control of personnel (including discipline), and other matters incidental to the performance of the services by the County. Nothing in this Agreement shall make any employee of Columbine Valley and/or Bow Mar a County employee or any employee of the County an employee of Columbine Valley or Bow Mar for any purpose, including, but not limited to, withholding of taxes, payment of benefits, worker's compensation, or any other rights or privileges accorded County or Columbine Valley and/or Bow Mar employees by virtue of their employment.
9. Nothing in this Agreement shall be construed as a waiver by any of the parties of the protections afforded them pursuant to the Colorado Governmental Immunity Act, Sections 24-10-101, *et seq.*, C.R.S. ("CGIA") as same may be amended from time to time. Specifically, neither party waives the monetary limitations or any other rights, immunities or protections afforded by the CGIA or otherwise available at law. If any waiver by Columbine Valley or Bow Mar results in a waiver of protections afforded to the County, Columbine Valley shall, to the extent allowed by law, indemnify and hold harmless the County for such actions. If any waiver by the County results in a waiver of the protections afforded to Columbine Valley, the County shall, to the extent allowed by law, indemnify and hold harmless Columbine Valley for such actions. Further, the County shall not be responsible for any claim against Columbine Valley and/or Bow Mar which arises out of services not performed by the County pursuant to this Agreement.
10. This Agreement may not be modified, amended or otherwise altered unless

mutually agreed upon in writing by the parties hereto.

11. Neither Columbine Valley nor Bow Mar are responsible for Worker's Compensation claims of Sheriff's employees working under this Agreement.
12. Columbine Valley agrees to maintain General Liability Insurance with a minimum \$1,000,000.00 limit of liability. Arapahoe County, the Arapahoe County Sheriff and his employees will be named insureds under the policies. Columbine Valley shall provide the County with a Certificate reflecting that coverage.
13. Columbine Valley further agrees to carry Worker's Compensation coverage for its employees as required by Colorado law and acknowledges that Bow Mar carries such coverage for its employees as required by Colorado Law.
14. Either party may terminate this Agreement with, or without, good cause shown upon 30 days written notice to the other party prior to termination. In the event of termination by the County, no damages, liquidated or otherwise, shall inure to the benefit of the County; however, the County will refund a pro-rated portion of the fee paid pursuant to paragraph 4 above.
15. It is expressly understood and agreed that enforcement of the terms and conditions of this Agreement, and all rights of action relating to such enforcement, shall be strictly reserved to Columbine Valley and the County, and nothing contained in this agreement shall give or allow any such claim or right of action by any other or third party pursuant to this Agreement. The County does not intend by the Agreement to assume any contractual obligations to anyone other than Columbine Valley, including Bow Mar, and Columbine does not intend by the Agreement to assume any contractual obligation to anyone other than the County. The County and Columbine Valley do not intend that there be any third-party beneficiary to this Agreement, including Bow Mar. It is the express intention of the County and Columbine Valley that any person or party other than the County or Columbine Valley receiving services or benefits under this Agreement shall be deemed to be an incidental beneficiary only.
16. Any assignment, transfer or subcontracting of this Agreement is prohibited, unless written consent is obtained from the other party in writing.
17. Unless otherwise agreed in writing, this Agreement and the interpretation thereof shall be governed by the laws of the State of Colorado.
18. Notices to be provided under this Agreement shall be given in writing either by hand delivery, or deposited in the United States mail, with sufficient postage to the following persons:

Arapahoe County
Office of the County Attorney
5334 South Prince Street
Littleton, Colorado 80120-1136

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

Arapahoe County Sheriff
Arapahoe County Sheriff's Office
13101 East Broncos Parkway
Centennial, Colorado 80112

17. This Agreement may be executed in counterparts.

DATED this _____ day of _____,

ATTEST:

TOWN OF COLUMBINE VALLEY

Town Clerk Date

Mayor Date

ARAPAHOE COUNTY

Tyler S. Brown, Sheriff Date



October 24, 2023

Brett Cottrell, Chief of Police
Town of Columbine Valley
2 Middlefield Road
Columbine Valley, CO 80123

Chief Cottrell,

This letter is to inform our dispatch contract partners regarding the cost for services for the 2024 budget year. In 2023 your agency paid \$35,560 in service fees. Future costs are based on the projected increase in costs for dispatch personnel. We anticipate costs to increase by 3.75% in 2024 and subsequently your costs will increase from \$35,560 to \$36,893.50.

Also, the annual maintenance fees for the 4 Tri-Tech mobile client licenses used by your agency is 22% of the purchase price of \$13,200 with a 3% annual increase as per the maintenance agreement with Tri-Tech. Your previous year's cost was \$1,260.92 thus your 2024 cost is \$1,298.75 (\$1,260.92 plus 3%). Once the costs are paid by the County, we will invoice you for reimbursement.

Please contact Bureau Chief Bob Stef at 720-874-4069 if you have any questions.

Sincerely,

Tyler S. Brown, Sheriff



TYLER S. BROWN, SHERIFF
13101 E. Broncos Parkway • Centennial, CO 80112 • 720-874-4176
www.ArapahoeSheriff.org • Sheriff@arapahoegov.com
An Internationally Accredited Agency



Committed to quality service with an emphasis on integrity, professionalism and community spirit



Request for Board of Trustee Action

Date: January 16, 2024

Title: 2023 Annual Audit Engagement

Presented By: J.D. McCrumb, Town Administrator

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

The Town has received an audit engagement letter and would like Board approval to sign the letter.

Attachments: 2023 Audit Engagement Letter

Fiscal Impacts: Fee for services

Recommended Motion: "I move to engage Logan and Associates to conduct the 2023 audit".



December 6, 2023

Honorable Mayor and Members of the Board of Trustees
Town of Columbine Valley
2 Middlefield
Columbine Valley, Colorado 80123

We are pleased to confirm our understanding of the services we are to provide the Town of Columbine Valley for the year ended December 31, 2023. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Town of Columbine Valley as of and for the year ended December 31, 2023. Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Columbine Valley's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB) who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, if applicable, we will apply certain limited procedures to the Town of Columbine Valley's RSI in accordance with GAAS. These limited procedures will consist of inquiries of management regarding 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 obtain during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- Budgetary Comparison Schedule – General Fund
- Schedules required by GASB Statement No. 68 *Accounting and Financial Reporting for Pensions*
- Schedules required by GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*

We have also been engaged to report on the supplementary information other than RSI that accompanies the Town of Columbine Valley's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and will provide an opinion on it in relation to the financial statements as a whole.

- Schedule of Five Year Summary of Assessed Valuation, Mill Levy and Property Taxes Collected
- Local Highway Finance Report

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue and auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, 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 a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the Town and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town of Columbine Valley's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare (or assist in preparing) the financial statements of Town of Columbine Valley in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. These other services are limited to the financial statements services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the Town from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the Town involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Town received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Town complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with US-GAAP. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe that supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your staff will prepare all cash or other confirmations we request and will assist in locating any documents selected by us for testing.

The audit documentation for this engagement is the property of Logan and Associates, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to certain governmental agencies or their designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Logan and Associates, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to certain governmental agencies or their designee.

Kyle Logan is the engagement partner and is responsible for supervising the engagement and signing the report. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, postage, copies, etc.) except that we agree that our gross fee, including expenses will not exceed \$8,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your staff and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

If the Town is required to perform a Single Audit, additional fees will be required, however, we will discuss the fees with management prior to our commencement of the Single Audit.

Reporting

We will issue a written report upon completion of our audit of Town of Columbine Valley's financial statements. Our report will be addressed to the Honorable Mayor and Members of the Board of Trustees of Town of Columbine Valley. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the Town of Columbine Valley and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely yours,

Logan and Associates, LLC

Logan and Associates, LLC

RESPONSE:

This letter correctly sets forth the understanding of the Town of Columbine Valley.

By: _____

Title: _____

Date: _____