

**TOWN OF COLUMBINE VALLEY  
SUMMARY  
2024 PROPOSED BUDGET  
WITH 2022 ACTUAL, AND 2023 BUDGET, 2023 YTD ACTUAL AND 2023 ESTIMATED AMOUNTS**

	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>YTD Actual 10/31/2023</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
<b>REVENUES PER CATEGORY</b>					
General	\$ 3,672,929	\$ 2,706,611	\$ 2,606,905	\$ 2,844,988	\$ 2,595,555
Capital	-	1,326,773	754,904	754,904	-
Conservation trust fund	9,985	8,950	8,921	10,136	10,000
Arapahoe county open space	60,642	58,200	81,775	86,558	84,900
Wild Plum Impact fees	324,301	-	51,725	62,070	60,000
Transportation fees	72,615	100,000	78,872	100,000	100,000
<b>Total revenues</b>	<u>4,140,472</u>	<u>4,200,534</u>	<u>3,583,102</u>	<u>3,858,656</u>	<u>2,850,455</u>
<b>EXPENDITURES PER CATEGORY</b>					
General	1,999,800	2,303,126	1,599,589	1,993,233	2,346,026
Capital	216,765	4,617,000	1,660,860	1,794,702	2,933,698
Conservation trust fund	4,292	6,000	5,134	6,000	6,000
Arapahoe county open space	24,296	-	-	-	-
<b>Total expenditures</b>	<u>2,245,153</u>	<u>6,926,126</u>	<u>3,265,583</u>	<u>3,793,935</u>	<u>5,285,724</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>					
	<u>1,895,319</u>	<u>(2,725,592)</u>	<u>317,519</u>	<u>64,721</u>	<u>(2,435,269)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	5,000	-	9,200	9,200	-
Other loss	(97,605)	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>(92,605)</u>	<u>-</u>	<u>9,200</u>	<u>9,200</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	1,802,714	<u>\$ (2,725,592)</u>	326,719	73,921	(2,435,269)
<b>BEGINNING FUND BALANCE</b>	<u>6,165,117</u>		<u>7,967,831</u>	<u>7,967,831</u>	<u>8,041,752</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 7,967,831</u>		<u>\$ 8,294,550</u>	<u>\$ 8,041,752</u>	<u>\$ 5,606,483</u>
<b>ENDING FUND BALANCE BY CATEGORY</b>					
General	\$ 1,000,464		\$ 847,780	\$ 802,219	801,748
Capital	5,036,303		5,299,547	5,055,705	2,372,007
Conservation trust fund	23,876		27,663	28,012	32,012
Arapahoe county open space	526,090		607,865	612,648	697,548
Impact fees	1,201,144		1,252,869	1,263,214	1,323,214
Transportation fees	179,954		258,826	279,954	379,954
<b>ENDING FUND BALANCE BY CATEGORY</b>	<u>\$ 7,967,831</u>		<u>\$ 8,294,550</u>	<u>\$ 8,041,752</u>	<u>\$ 5,606,483</u>

**TOWN OF COLUMBINE VALLEY  
OPERATIONS - DETAILS  
2024 PROPOSED BUDGET  
WITH 2022 ACTUAL, AND 2023 BUDGET, 2023 YTD ACTUAL AND 2023 ESTIMATED AMOUNTS**

	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>YTD Actual 10/31/2023</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
<b>REVENUES</b>					
<b>Taxes</b>					
Cable television	\$ 41,648	\$ 40,500	\$ 35,348	\$ 42,418	\$ 42,400
Property taxes	612,007	586,378	583,361	586,378	584,382
Sales and use taxes	1,572,053	1,128,700	912,873	1,056,105	1,009,300
Specific ownership taxes	38,857	41,000	32,657	39,188	40,900
Utility franchise fees	77,935	69,200	68,280	81,936	81,900
<b>Total taxes</b>	<u>2,342,500</u>	<u>1,865,778</u>	<u>1,632,519</u>	<u>1,806,025</u>	<u>1,758,882</u>
<b>Permits and fines</b>					
Fines	99,487	110,000	63,191	75,829	100,000
Permits, fees and services	496,222	258,600	170,201	190,766	173,000
Violations	246,776	-	107,780	107,780	-
<b>Total permits and fines</b>	<u>842,485</u>	<u>368,600</u>	<u>341,172</u>	<u>374,375</u>	<u>273,000</u>
<b>Intergovernmental</b>					
Bow Mar IGA police	304,833	327,543	328,610	328,610	343,973
Bow Mar IGA admin	20,000	20,000	20,000	20,000	20,000
County highway tax revenue	15,653	22,900	14,225	17,070	17,100
Motor vehicle registration fees	5,915	5,900	4,676	5,611	5,600
State cigarette tax apportionment	1,660	1,000	1,510	1,812	1,800
State highway user's tax	44,403	44,200	36,461	43,753	43,800
<b>Total intergovernmental</b>	<u>392,464</u>	<u>421,543</u>	<u>405,482</u>	<u>416,856</u>	<u>432,273</u>
<b>Interest</b>	61,672	46,100	218,482	238,482	95,400
<b>Other</b>	6,923	-	4,660	4,660	4,000
<b>Grants</b>	26,885	4,590	4,590	4,590	32,000
<b>Covid 19 Cares Act</b>	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>3,672,929</u>	<u>2,706,611</u>	<u>2,606,905</u>	<u>2,844,988</u>	<u>2,595,555</u>
<b>EXPENDITURES</b>					
<b>Administration</b>					
Accounting and audit	102,016	90,000	102,416	110,000	112,400
Advertising/notices	2,062	500	-	100	500
Bank/credit card fees	9,159	8,600	6,237	7,484	7,700
Building inspection and plan review	198,870	190,000	70,585	84,702	70,000
Building maintenance and utilities	21,653	24,860	22,689	26,552	26,360
Community functions	38,680	59,500	30,767	49,000	50,500
Computer expense	5,811	14,500	7,283	9,000	10,000
County treasurer's collection fees	6,127	5,864	5,841	5,864	5,844
Emergency response and preparedness	1,225	3,000	-	-	-
Dues and publications	11,698	12,980	10,027	12,550	13,480
Education and training	3,174	12,000	4,183	10,200	11,000
Election	-	-	-	-	4,000
Health insurance	28,844	30,303	29,685	34,427	26,624
Human resources	-	13,000	9,862	13,000	12,000
Insurance workers comp/liability/bonds	34,616	17,419	15,958	18,093	15,987
Legal	42,881	45,000	18,772	20,000	25,000
Meals	715	2,000	908	1,000	1,000
Miscellaneous	4,313	2,500	632	1,000	1,500
Payroll taxes	8,274	13,200	9,259	13,200	11,400
Pension	8,827	13,200	10,380	13,200	11,400
Salaries	241,026	264,075	190,537	264,075	228,144
Special projects	10,350	23,000	12,988	10,000	19,000
Supplies, printing, postage	9,023	13,000	14,158	13,000	13,000

**TOWN OF COLUMBINE VALLEY  
OPERATIONS - DETAILS  
2024 PROPOSED BUDGET  
WITH 2022 ACTUAL, AND 2023 BUDGET, 2023 YTD ACTUAL AND 2023 ESTIMATED AMOUNTS**

	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>YTD Actual 10/31/2023</b>	<b>2023 Estimated</b>	<b>2024 Proposed</b>
Telephone/communications	7,311	6,500	8,360	9,660	10,143
Emergency reserve	-	81,200	-	-	77,900
<b>Total administration</b>	<b>796,655</b>	<b>946,201</b>	<b>581,527</b>	<b>726,107</b>	<b>764,882</b>
<b>Planning and engineering</b>					
Town planning	28,385	36,000	20,777	24,000	20,000
Town engineer	22,020	16,000	1,250	5,000	16,000
Miscellaneous	-	-	-	-	-
<b>Total planning and engineering</b>	<b>50,405</b>	<b>52,000</b>	<b>22,027</b>	<b>29,000</b>	<b>36,000</b>
<b>Public safety</b>					
<b>Operations</b>					
Cruiser gas	19,111	28,700	14,345	18,000	20,000
Cruiser oil/maintenance	9,824	18,000	11,758	13,000	13,000
Cruiser insurance	4,558	5,050	4,132	4,803	5,575
Education/training	7,244	12,620	3,079	12,620	12,620
Equipment repair	1,742	5,875	4,881	3,539	4,000
Health insurance	76,157	80,380	64,385	81,900	88,700
Insurance workers comp/liability	33,740	44,250	38,394	45,273	46,061
Payroll taxes	20,413	26,500	16,481	26,500	29,600
Pension	47,494	53,000	45,934	53,000	59,200
Salaries	517,951	529,211	435,916	529,211	591,598
Supplies/dues/miscellaneous	9,233	15,980	6,201	15,000	15,000
Telephones/air cards	2,453	3,500	3,820	4,344	4,561
Uniforms	9,508	11,750	6,542	11,750	10,000
<b>Total operations</b>	<b>759,428</b>	<b>834,816</b>	<b>655,868</b>	<b>818,940</b>	<b>899,915</b>
<b>Municipal court</b>					
Judge	6,000	6,000	5,400	6,600	9,000
Interpreter	2,400	2,400	2,000	2,400	2,400
Legal	29,933	27,000	24,060	21,200	26,000
Health insurance	-	-	-	-	11,246
Payroll taxes	-	-	-	-	2,340
Pension	-	-	-	-	2,340
Salaries	-	-	-	-	46,800
Administration	1,328	2,000	-	1,500	1,000
Supplies	1,312	2,500	1,761	2,500	2,500
<b>Total municipal court</b>	<b>40,973</b>	<b>39,900</b>	<b>33,221</b>	<b>34,200</b>	<b>103,626</b>
<b>Contracts</b>					
Arapahoe county dispatch fee	34,406	35,560	27,931	35,560	36,894
Mobile Cad	1,224	1,262	-	1,262	1,262
Human society	-	500	-	500	500
Juvenile assessment	595	632	632	632	650
Netmotion	-	500	-	500	500
CACP	-	350	250	250	350
CISC	-	1,000	853	853	1,000
WhenIWork	179	430	399	400	430
<b>Total contracts</b>	<b>36,404</b>	<b>40,234</b>	<b>30,065</b>	<b>39,957</b>	<b>41,586</b>
<b>Computer/IT</b>					
Flock safety	26,346	17,500	14,519	17,500	17,500
Offsite server backup and protection	7,400	11,400	11,629	12,000	12,000
Office 365 accounts	4,519	4,700	3,619	4,343	5,000
Scheduled computer replacement	2,286	4,000	236	4,000	4,000
Govpilot	14,000	14,000	11,667	14,000	14,000
<b>Total computer/IT</b>	<b>54,551</b>	<b>51,600</b>	<b>41,670</b>	<b>51,843</b>	<b>52,500</b>
<b>Total public safety</b>	<b>891,356</b>	<b>966,550</b>	<b>760,824</b>	<b>944,940</b>	<b>1,097,627</b>

**TOWN OF COLUMBINE VALLEY  
OPERATIONS - DETAILS  
2024 PROPOSED BUDGET  
WITH 2022 ACTUAL, AND 2023 BUDGET, 2023 YTD ACTUAL AND 2023 ESTIMATED AMOUNTS**

	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>YTD Actual 10/31/2023</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
<b>Public works</b>					
Ground maintenance	6,467	10,000	2,832	5,000	7,000
Health insurance	8,297	8,397	7,926	9,360	9,966
Insurance vehicle	-	2,520	2,066	2,401	2,787
Insurance workers comp/liability	-	5,440	4,216	5,059	6,283
Other drainage/water	-	5,000	-	5,000	5,000
Payroll taxes	2,750	4,408	3,560	4,408	5,522
Pension	4,339	4,408	3,244	4,408	5,522
Professional fees-mosquito control	7,042	7,543	7,605	7,605	7,985
Salaries	79,568	88,163	73,741	88,163	110,448
Sanitation/trash/recycle service	99,291	103,874	86,874	104,700	109,200
Signs maintenance	-	1,082	96	1,082	1,104
Snow removal	3,209	5,500	2,426	4,000	2,500
Storm water permit process/NPDES	1,055	7,500	428	1,000	1,200
Street lighting	19,209	15,000	9,822	15,000	15,000
Streets and gutters maintenance	8,338	25,000	25,000	25,000	105,000
Streets and gutters contingency	19,200	40,000	4,783	10,000	50,000
Striping	-	1,040	-	-	1,000
Vehicle maintenance	2,619	3,500	592	1,000	2,000
<b>Total public works</b>	<u>261,384</u>	<u>338,375</u>	<u>235,211</u>	<u>293,186</u>	<u>447,517</u>
<b>TOTAL EXPENDITURES</b>	<u>1,999,800</u>	<u>2,303,126</u>	<u>1,599,589</u>	<u>1,993,233</u>	<u>2,346,026</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>1,673,129</u>	<u>403,485</u>	<u>1,007,316</u>	<u>851,755</u>	<u>249,529</u>
<b>OTHER FINANCING USES</b>					
Transfer to capital	(3,800,000)	(300,000)	(1,160,000)	(1,050,000)	(250,000)
Other loss	(97,605)	-	-	-	-
<b>Total other financing uses</b>	<u>(3,897,605)</u>	<u>(300,000)</u>	<u>(1,160,000)</u>	<u>(1,050,000)</u>	<u>(250,000)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(2,224,476)	<u>\$ 103,485</u>	(152,684)	(198,245)	(471)
<b>BEGINNING FUND BALANCE</b>	<u>3,224,940</u>		<u>1,000,464</u>	<u>1,000,464</u>	<u>802,219</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 1,000,464</u>		<u>\$ 847,780</u>	<u>\$ 802,219</u>	<u>\$ 801,748</u>

**TOWN OF COLUMBINE VALLEY  
CAPITAL  
2024 PROPOSED BUDGET  
WITH 2022 ACTUAL, AND 2023 BUDGET, 2023 YTD ACTUAL AND 2023 ESTIMATED AMOUNTS**

	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>YTD Actual 10/31/2023</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
<b>REVENUES</b>					
Denver water contribution	\$ -	\$ 550,000	\$ 378,131	\$ 378,131	\$ -
CDOT grant	-	400,000	-	-	-
NEU grant	-	376,773	376,773	376,773	-
<b>Total revenues</b>	<u>-</u>	<u>1,326,773</u>	<u>754,904</u>	<u>754,904</u>	<u>-</u>
<b>EXPENDITURES</b>					
<b>Public safety</b>					
Vehicle	56,679	-	-	-	69,000
<b>Administration</b>					
Town Hall board room & basement carpet	-	15,000	-	15,000	-
<b>Public works</b>					
Furnace and air conditioner	-	15,000	15,400	15,400	-
Lightpole replacement	-	12,000	-	12,000	12,000
Platte Canyon Sidewalk - Village to Fairway	-	500,000	17,188	17,188	482,812
Platte Canyon/Coal Mine right turn lane	-	280,000	-	-	280,000
Road improvements	91,011	3,795,000	1,628,272	1,735,114	2,059,886
Trails	-	-	-	-	30,000
Truck - Snow Removal	69,075	-	-	-	-
<b>Total expenditures</b>	<u>216,765</u>	<u>4,617,000</u>	<u>1,660,860</u>	<u>1,794,702</u>	<u>2,933,698</u>
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>					
	<u>(216,765)</u>	<u>(3,290,227)</u>	<u>(905,956)</u>	<u>(1,039,798)</u>	<u>(2,933,698)</u>
<b>OTHER FINANCING SOURCES</b>					
Sale of assets	5,000	-	9,200	9,200	-
Transfer from general	3,800,000	300,000	1,160,000	1,050,000	250,000
<b>Total other financing sources</b>	<u>3,805,000</u>	<u>300,000</u>	<u>1,169,200</u>	<u>1,059,200</u>	<u>250,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	3,588,235	<u>\$ (2,990,227)</u>	\$ 263,244	19,402	(2,683,698)
<b>BEGINNING FUND BALANCE</b>	<u>1,448,068</u>		<u>5,036,303</u>	<u>5,036,303</u>	<u>5,055,705</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 5,036,303</u>		<u>\$ 5,299,547</u>	<u>\$ 5,055,705</u>	<u>\$ 2,372,007</u>

**TOWN OF COLUMBINE VALLEY  
 CONSERVATION TRUST FUND  
 2024 PROPOSED BUDGET  
 WITH 2022 ACTUAL, AND 2023 BUDGET, 2023 YTD ACTUAL AND 2023 ESTIMATED AMOUNTS**

	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>YTD Actual 10/31/2023</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
<b>REVENUES</b>					
Conservation trust fund entitlement	\$ 9,605	\$ 8,700	\$ 7,724	\$ 8,700	\$ 8,700
CTF interest	380	250	1,197	1,436	1,300
<b>Total revenues</b>	<u>9,985</u>	<u>8,950</u>	<u>8,921</u>	<u>10,136</u>	<u>10,000</u>
<b>EXPENDITURES</b>					
Conservation trust fund expenditures	4,292	6,000	5,134	6,000	6,000
<b>Total expenditures</b>	<u>4,292</u>	<u>6,000</u>	<u>5,134</u>	<u>6,000</u>	<u>6,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	5,693	<u>\$ 2,950</u>	\$ 3,787	4,136	4,000
<b>BEGINNING FUND BALANCE</b>	<u>18,183</u>		<u>23,876</u>	<u>23,876</u>	<u>28,012</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 23,876</u>		<u>\$ 27,663</u>	<u>\$ 28,012</u>	<u>\$ 32,012</u>

**TOWN OF COLUMBINE VALLEY  
ARAPAHOE COUNTY OPEN SPACE  
2024 PROPOSED BUDGET  
WITH 2022 ACTUAL, AND 2023 BUDGET, 2023 YTD ACTUAL AND 2023 ESTIMATED AMOUNTS**

	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>YTD Actual 10/31/2023</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
<b>REVENUES</b>					
Arapahoe county open space revenues	\$ 51,447	\$ 52,200	\$ 57,860	\$ 57,860	\$ 57,900
ACOP interest	9,195	6,000	23,915	28,698	27,000
<b>Total revenues</b>	<u>60,642</u>	<u>58,200</u>	<u>81,775</u>	<u>86,558</u>	<u>84,900</u>
<b>EXPENDITURES</b>					
Trails Master Plan	4,296	-	-	-	-
Nevada ditch	20,000	-	-	-	-
<b>Total expenditures</b>	<u>24,296</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	36,346	<u>\$ 58,200</u>	\$ 81,775	86,558	84,900
<b>BEGINNING FUND BALANCE</b>	<u>489,744</u>		<u>526,090</u>	<u>526,090</u>	<u>612,648</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 526,090</u>		<u>\$ 607,865</u>	<u>\$ 612,648</u>	<u>\$ 697,548</u>

**TOWN OF COLUMBINE VALLEY  
WILD PLUM IMPACT FEES  
2024 PROPOSED BUDGET  
WITH 2022 ACTUAL, AND 2023 BUDGET, 2023 YTD ACTUAL AND 2023 ESTIMATED AMOUNTS**

	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>YTD Actual 10/31/2023</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
<b>REVENUES</b>					
Wild Plum Impact fees	\$ 304,800	\$ -	\$ -	\$ -	\$ -
Wild Plum Impact fees interest	19,501	-	51,725	62,070	60,000
<b>Total revenues</b>	<u>324,301</u>	<u>-</u>	<u>51,725</u>	<u>62,070</u>	<u>60,000</u>
<b>EXPENDITURES</b>					
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	324,301	<u>\$ -</u>	51,725	62,070	60,000
<b>BEGINNING FUND BALANCE</b>	<u>876,843</u>		<u>1,201,144</u>	<u>1,201,144</u>	<u>1,263,214</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 1,201,144</u>		<u>\$ 1,252,869</u>	<u>\$ 1,263,214</u>	<u>\$ 1,323,214</u>

**TOWN OF COLUMBINE VALLEY  
TRANSPORTATION FEES  
2024 PROPOSED BUDGET  
WITH 2022 ACTUAL, AND 2023 BUDGET, 2023 YTD ACTUAL AND 2023 ESTIMATED AMOUNTS**

	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>YTD Actual 10/31/2023</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
<b>REVENUES</b>					
Transportation fees	\$ 72,615	\$ 100,000	\$ 78,872	\$ 100,000	\$ 100,000
<b>Total revenues</b>	<u>72,615</u>	<u>100,000</u>	<u>78,872</u>	<u>100,000</u>	<u>100,000</u>
<b>EXPENDITURES</b>					
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	72,615	<u>\$ 100,000</u>	78,872	100,000	100,000
<b>BEGINNING FUND BALANCE</b>	<u>107,339</u>		<u>179,954</u>	<u>179,954</u>	<u>279,954</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 179,954</u>		<u>\$ 258,826</u>	<u>\$ 279,954</u>	<u>\$ 379,954</u>

**Town of Columbine Valley  
Property taxes**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>Preliminary 2024</b>
<b>Assessed Value</b>	47,883,330	54,576,701	54,835,909	65,358,880	62,737,997	85,448,488
<b>Mill Levy</b>						
General Fund	9.313	9.313	7.924	9.339	9.339	9.339
Temp Rate Reduction	-1.573	-2.755	0	-	-	(2.500)
Abatement	0.011	0.009	0.025	0.077	0.015	-
<b>Total Mill Levy</b>	<b>7.751</b>	<b>6.567</b>	<b>7.949</b>	<b>9.416</b>	<b>9.354</b>	<b>6.839</b>
<b>Property taxes</b>						
General Fund	445,937	508,273	434,520	610,387	585,910	798,003
Temp Rate Reduction	(75,320)	(150,359)	-	-	-	(213,621)
Abatement	527	491	1,371	5,033	941	-
<b>Total Property Taxes</b>	<b>371,144</b>	<b>358,405</b>	<b>435,891</b>	<b>615,419</b>	<b>586,851</b>	<b>584,382</b>