

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

December 10, 2024
6:15PM

A G E N D A

1. ROLL CALL 6:30

2. PUBLIC COMMENT
Each speaker will be limited to three minutes. The Board of Trustees is not authorized by the Colorado Open Meetings Law to discuss, comment, or act at the meeting on any issue raised by public comment. The Mayor may refer the matter to the Town Administrator or Town Attorney for immediate comment, or to staff to obtain additional information and report back to the Board as appropriate.

3. NEW BUSINESS
 - a. Resolution #6, 2024 – Levying Property Taxes Mr. McCrumb
 - b. Resolution #7, 2024 – Town Budget for 2025 Mr. McCrumb

4. ADJOURNMENT



Request for Board of Trustee Action

Date: December 10, 2024

Title: 2025 Mil Levy and Town Budget

Presented By: J.D. McCrumb, Town Administrator

Prepared By: Diane Rodriguez, Finance Manager

Background: This is the final draft of the 2025 Town Budget presented for final review. It has been drafted by Town staff and reviewed by the Board of Trustees. A public hearing on this budget was held on November 19, 2024.

Attachments: Resolution #6-2024: A Resolution Levying General Property Taxes
Resolution #7-2024: Adopting the 2025 Town Budget
Final Draft of the 2025 Town Budget

Recommended Motions: “I move to approve Resolution #6-2024 levying general property taxes as presented.”

“I move to approve Resolution #7-2024 adopting the 2024 Town Budget as presented.”

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2025 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF COLUMBINE VALLEY, COLORADO FOR THE 2025 BUDGET YEAR.

WHEREAS, The Town of Columbine Valley requires a resolution levying general property taxes for the year 2025 to help defray the cost of government for the Town of Columbine Valley, Colorado for the 2025 budget year; and

WHEREAS, The Town of Columbine Valley has adopted an annual budget in accordance with local budget law on November 19, 2024; and

WHEREAS, The amount of money necessary to balance the budget for general operating expenses is \$613,980; and

WHEREAS, The 2024 valuation for assessment for the Town of Columbine Valley, Colorado is \$83,387,222.

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

Section I. That, for the purpose of meeting all general operating expenses of the Town of Columbine Valley, Colorado, during the 2025 Budget year, there is hereby levied a tax of 9.339 mills upon each dollar of the total valuation assessment of all taxable property within the Town for the year 2025; that an abatement tax of .219 mills upon each dollar of the total valuation assessment of all taxable property within the Town for the year 2025; that a temporary mill levy rate reduction is authorized; and that the individual mill levies are expressed in terms of the gross mill levy, the temporary mill levy rate reduction shown in mill levy equivalents, and the net mill levy as shown below, which includes a temporary credit of 2.195 mills for the General Purpose mill levy:

Assessed Value	83,387,222
Mill Levy	
General Fund	9.339
Temp Rate Reduction	(2.195)
Abatement	0.219
Total Mill Levy	7.363
Property taxes	
General Fund	778,753.27
Temp Rate Reduction	(183,034.95)
Abatement	18,261.80
Total Property Taxes	613,980.12

Section II. That the Town Clerk is hereby authorized and directed to immediately certify to the County Commissioners of Arapahoe County, Colorado, the mill levy as above determined and set.

Section III. Should any one or more sections or provisions of this Resolution be judicially determined invalid or unenforceable, such judgment shall not affect, impair, or invalidate the remaining provisions of this Resolution, the intention being that the various sections and provisions are severable.

Section IV. Any and all Resolutions or parts thereof in conflict or inconsistent herewith are, to the extent of such conflict or inconsistency, hereby repealed; provided however, that the repeal of any such Resolution or part thereof shall not revive any other section or part of any Resolution heretofore repealed or superseded.

PASSED, ADOPTED AND APPROVED by a vote of _____ for and _____ against this 10th day of December, 2024.

JD McCrumb, Clerk

Bruce Menk, Mayor

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE TOWN OF COLUMBINE VALLEY, COLORADO FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY 2025, AND ENDING ON THE 31ST DAY OF DECEMBER 2025

WHEREAS, The Board of Trustees of the Town of Columbine Valley, Colorado, has appointed JD McCrumb to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, JD McCrumb submitted a proposed budget to the governing body on November 19, 2024, for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said budget was open for inspection by the public at a designated place, a public hearing was held on November 19, 2024, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, after considering comments obtained at the Public Hearing and after making adjustments, the Board of Trustees on November 19, 2024, approved and adopted the Town of Columbine Valley, Colorado 2025 Budget.

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

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

Section I. That total general fund expenditures expected to be incurred during 2025 detailed by category, are as follows:

Operating Budget	\$ 3,581,854
Arapahoe County Open Space Shareback	4,000
Conservation Trust Fund Expenditures	<u>6,000</u>
Total	<u>\$3,591,854</u>

Reference is hereby made to the Columbine Valley, Colorado 2025 Budget attached hereto and incorporated by reference herein.

Section II. That estimated general fund revenues to cover each expenditure are as follows:

Operations and Intergovernmental Revenue	\$ 2,598,397
Property Taxes	613,980
Total	<u>\$ 3,212,377</u>

Reference is hereby made to the Columbine Valley, Colorado 2025 Budget attached hereto and incorporated by reference herein.

Section III. That the Budget as submitted, amended and herein above summarized by fund, is approved and adopted as the Budget of the Town of Columbine Valley, Colorado for the calendar year 2025, and made part of the public records of the Town.

Section IV. That the Board of Trustees, by resolution, is hereby authorized to transfer any unexpended balance of any of the above named funds to any of the other funds or to the reserve funds.

Section V. That all of the revenues generated in the 2025 Budget are hereby appropriated from the revenues of each fund type, for the purposes stated.

Section VI. That should any section, clause, sentence, part of portion of this ordinance be adjudged by any Court to be unconstitutional or invalid, the same shall not affect, impair, or invalidate the ordinance as a whole or any part thereof, other than the part or portion declared as such by the Court to be unconstitutional or invalid.

Section VII. Any and all resolutions or parts thereof in conflict or inconsistent herewith are to the extent such conflict or inconsistency hereby repealed; provided however, that the repeal of any such Resolution or part thereof shall not revive any other section or part of any Resolution heretofore repealed or superseded.

PASSED, ADOPTED AND APPROVED by a vote of _____ for and _____ against this 10TH day of December, 2024.

JD McCrumb, Clerk

Bruce Menk, Mayor

**TOWN OF COLUMBINE VALLEY
SUMMARY
2025 ADOPTED BUDGET
WITH 2023 ACTUAL AND 2024 ESTIMATED AMOUNTS**

	<u>2023 Actual</u>	<u>2024 Estimated</u>	<u>2025 Adopted</u>
REVENUES PER CATEGORY			
General	\$ 2,982,998	\$ 3,005,038	\$ 2,933,177
Capital	754,904	-	-
Conservation trust fund	12,402	10,602	10,000
Arapahoe county open space	87,369	97,875	90,200
Wild Plum Impact fees	63,256	68,940	70,000
Transportation fees	93,235	105,000	100,000
Total revenues	<u>3,994,164</u>	<u>3,287,455</u>	<u>3,203,377</u>
EXPENDITURES PER CATEGORY			
General	1,991,182	2,272,136	2,584,854
Capital	1,691,848	709,314	997,000
Conservation trust fund	6,385	835	6,000
Arapahoe county open space	-	-	4,000
Total expenditures	<u>3,689,415</u>	<u>2,982,285</u>	<u>3,591,854</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>304,749</u>	<u>305,170</u>	<u>(388,477)</u>
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	9,200	9,000	9,000
Total other financing sources (uses)	<u>9,200</u>	<u>9,000</u>	<u>9,000</u>
NET CHANGE IN FUND BALANCE	313,949	314,170	(379,477)
BEGINNING FUND BALANCE	<u>7,967,831</u>	<u>8,281,780</u>	<u>8,595,950</u>
ENDING FUND BALANCE	<u>\$ 8,281,780</u>	<u>\$ 8,595,950</u>	<u>\$ 8,216,473</u>
ENDING FUND BALANCE BY CATEGORY			
General	\$ 802,280	\$ 805,182	823,505
Capital	5,298,559	5,328,245	4,670,245
Conservation trust fund	29,893	39,660	43,660
Arapahoe county open space	613,459	711,334	797,534
Impact fees	1,264,400	1,333,340	1,403,340
Transportation fees	273,189	378,189	478,189
ENDING FUND BALANCE BY CATEGORY	<u>\$ 8,281,780</u>	<u>\$ 8,595,950</u>	<u>\$ 8,216,473</u>

**TOWN OF COLUMBINE VALLEY
OPERATIONS - DETAILS
2025 ADOPTED BUDGET
WITH 2023 ACTUAL AND 2024 ESTIMATED AMOUNTS**

	2023 Actual	2024 Estimated	2025 Adopted
REVENUES			
Taxes			
Cable television	\$ 43,409	\$ 43,435	\$ 43,400
Property taxes	567,738	614,170	613,980
Sales and use taxes	1,118,856	1,117,663	1,117,600
Specific ownership taxes	38,497	34,243	43,000
Utility franchise fees	80,301	81,341	81,300
Total taxes	1,848,801	1,890,852	1,899,280
Permits and fines			
Fines	72,678	100,000	100,000
Permits, fees and services	205,673	252,521	252,400
Violations	126,080	-	-
Total permits and fines	404,431	352,521	352,400
Intergovernmental			
Bow Mar IGA police	328,610	338,000	372,797
Bow Mar IGA admin	20,000	20,000	20,000
County highway tax revenue	12,965	18,863	18,900
Motor vehicle registration fees	5,700	5,575	5,600
State cigarette tax apportionment	2,287	1,681	1,700
State highway user's tax	44,477	51,546	51,500
Total intergovernmental	414,039	435,665	470,497
Interest	270,827	290,000	175,000
Other	4,834	4,000	4,000
Grants	40,066	32,000	32,000
TOTAL REVENUES	2,982,998	3,005,038	2,933,177

EXPENDITURES

Administration

Accounting and audit	118,752	135,000	131,000
Advertising/notices	-	500	500
Bank/credit card fees	7,101	6,500	6,500
Building inspection and plan review	87,057	78,341	80,000
Building maintenance and utilities	23,301	27,060	28,000
Community functions	42,945	49,047	50,500
Computer expense	8,675	10,000	10,000

**TOWN OF COLUMBINE VALLEY
OPERATIONS - DETAILS
2025 ADOPTED BUDGET
WITH 2023 ACTUAL AND 2024 ESTIMATED AMOUNTS**

	2023 Actual	2024 Estimated	2025 Adopted
County treasurer's collection fees	5,669	6,150	6,140
Dues and publications	12,486	14,597	16,650
Education and training	6,422	11,000	11,000
Election	-	-	-
Health insurance	34,777	24,487	31,091
Human resources	11,944	17,984	15,000
Insurance workers comp/liability/bonds	18,654	15,936	17,615
Legal	21,937	25,000	30,000
Meals	1,091	1,000	1,000
Miscellaneous	1,210	1,500	1,500
Payroll taxes	11,937	9,899	12,000
Pension	12,961	9,383	12,000
Salaries	244,310	228,144	240,912
Special projects	21,146	19,000	10,000
Supplies, printing, postage	18,746	13,000	13,000
Telephone/communications	9,546	11,548	12,125
Emergency reserve	-	-	88,000
Total administration	720,667	715,076	824,533
Planning and engineering			
Town planning	29,325	27,506	20,000
Town engineer	3,748	4,199	16,000
Miscellaneous	-	-	-
Total planning and engineering	33,073	31,705	36,000
Public safety			
Operations			
Cruiser gas	16,555	20,000	20,520
Cruiser oil/maintenance	16,824	13,000	13,338
Cruiser insurance	5,062	5,828	6,120
Education/training	6,700	12,620	12,620
Equipment - cameras body and dash	-	-	10,000
Equipment repair	7,621	4,000	4,104
Health insurance	75,504	80,444	81,400
Insurance workers comp/liability	45,269	45,918	39,496
Payroll taxes	21,041	21,581	31,700
Pension	56,810	59,644	63,400
Salaries	553,664	591,598	633,673
Supplies/dues/miscellaneous	8,182	15,000	15,000

**TOWN OF COLUMBINE VALLEY
OPERATIONS - DETAILS
2025 ADOPTED BUDGET
WITH 2023 ACTUAL AND 2024 ESTIMATED AMOUNTS**

	2023 Actual	2024 Estimated	2025 Adopted
Telephones/air cards	4,644	4,222	4,433
Uniforms	9,574	10,000	10,000
Total operations	827,450	883,855	945,804
Municipal court			
Judge	6,400	11,300	12,000
Interpreter	2,400	2,400	2,400
Legal	28,608	26,000	28,000
Health insurance	-	7,647	9,300
Payroll taxes	-	1,197	3,500
Pension	-	1,446	7,000
Salaries	-	46,800	70,000
Administration	-	1,000	1,000
Supplies	2,763	2,500	2,500
Total municipal court	40,171	100,290	135,700
Contracts			
Arapahoe county dispatch fee	35,560	36,893	38,276
Mobile Cad	1,261	1,299	1,262
Human society	-	500	500
Juvenile assessment	632	632	650
Netmotion	-	500	500
CACP	250	430	450
CISC	853	1,000	1,000
WhenIWork	439	797	800
Total contracts	38,995	42,051	43,438
Computer/IT			
Flock safety	18,276	16,541	20,500
Offsite server backup and protection	12,291	12,000	12,000
Office 365 accounts	4,950	6,140	6,200
Scheduled computer replacement	1,969	4,000	4,000
Govpilot	14,000	14,000	14,000
Total computer/IT	51,486	52,681	56,700
Total public safety	958,102	1,078,877	1,181,642
Public works			
Ground maintenance	4,185	7,000	7,500
Health insurance	9,053	9,570	9,280
Insurance vehicle	2,531	2,914	3,060
Insurance workers comp/liability	5,059	6,258	6,606

**TOWN OF COLUMBINE VALLEY
OPERATIONS - DETAILS
2025 ADOPTED BUDGET
WITH 2023 ACTUAL AND 2024 ESTIMATED AMOUNTS**

	2023 Actual	2024 Estimated	2025 Adopted
Other drainage/water	-	5,000	5,000
Payroll taxes	4,579	5,488	5,925
Pension	4,078	4,271	5,925
Professional fees-mosquito control	7,606	7,948	8,345
Salaries	87,790	110,448	118,500
Sanitation/trash/recycle service	104,605	107,080	110,838
Signs maintenance	231	1,104	5,000
Snow removal	4,090	2,500	2,500
Storm water permit process/NPDES	428	1,200	1,200
Street lighting	12,127	15,000	15,000
Streets and gutters maintenance	30,205	105,000	185,000
Streets and gutters contingency	-	50,000	50,000
Striping	-	3,697	1,000
Vehicle maintenance	2,773	2,000	2,000
Total public works	279,340	446,478	542,679
TOTAL EXPENDITURES	1,991,182	2,272,136	2,584,854
EXCESS OF REVENUES OVER EXPENDITURES	991,816	732,902	348,323
OTHER FINANCING USES			
Transfer to capital	(1,190,000)	(730,000)	(330,000)
Total other financing uses	(1,190,000)	(730,000)	(330,000)
NET CHANGE IN FUND BALANCE	(198,184)	2,902	18,323
BEGINNING FUND BALANCE	1,000,464	802,280	805,182
ENDING FUND BALANCE	\$ 802,280	\$ 805,182	\$ 823,505

**TOWN OF COLUMBINE VALLEY
CAPITAL
2025 ADOPTED BUDGET
WITH 2023 ACTUAL AND 2024 ESTIMATED AMOUNTS**

	2023 Actual	2024 Estimated	2025 Adopted
REVENUES			
Denver water contribution	\$ 378,131	\$ -	\$ -
NEU grant	376,773	-	-
Total revenues	<u>754,904</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Public safety			
Vehicle	-	69,000	75,000
Administration			
Town Hall board room & basement carpet	10,029	-	-
Public works			
Furnace and air conditioner	15,400	-	-
Lightpole replacement	-	10,314	12,000
Platte Canyon Sidewalk - Village to Fairway	33,058	100,000	500,000
Platte Canyon/Coal Mine right turn lane	-	-	280,000
Road improvements	1,633,361	530,000	-
Town wall	-	-	100,000
Trails	-	-	30,000
Total expenditures	<u>1,691,848</u>	<u>709,314</u>	<u>997,000</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(936,944)</u>	<u>(709,314)</u>	<u>(997,000)</u>
OTHER FINANCING SOURCES			
Sale of assets	9,200	9,000	9,000
Transfer from general	1,190,000	730,000	330,000
Total other financing sources	<u>1,199,200</u>	<u>739,000</u>	<u>339,000</u>
NET CHANGE IN FUND BALANCE	262,256	29,686	(658,000)
BEGINNING FUND BALANCE	<u>5,036,303</u>	<u>5,298,559</u>	<u>5,328,245</u>
ENDING FUND BALANCE	<u>\$ 5,298,559</u>	<u>\$ 5,328,245</u>	<u>\$ 4,670,245</u>

**TOWN OF COLUMBINE VALLEY
 CONSERVATION TRUST FUND
 2025 ADOPTED BUDGET
 WITH 2023 ACTUAL AND 2024 ESTIMATED AMOUNTS**

	<u>2023 Actual</u>	<u>2024 Estimated</u>	<u>2025 Adopted</u>
REVENUES			
Conservation trust fund entitlement	\$ 10,897	\$ 8,700	\$ 8,700
CTF interest	1,505	1,902	1,300
Total revenues	<u>12,402</u>	<u>10,602</u>	<u>10,000</u>
EXPENDITURES			
Conservation trust fund expenditures	6,385	835	6,000
Total expenditures	<u>6,385</u>	<u>835</u>	<u>6,000</u>
NET CHANGE IN FUND BALANCE	6,017	9,767	4,000
BEGINNING FUND BALANCE	<u>23,876</u>	<u>29,893</u>	<u>39,660</u>
ENDING FUND BALANCE	<u>\$ 29,893</u>	<u>\$ 39,660</u>	<u>\$ 43,660</u>

**TOWN OF COLUMBINE VALLEY
ARAPAHOE COUNTY OPEN SPACE
2025 ADOPTED BUDGET
WITH 2023 ACTUAL AND 2024 ESTIMATED AMOUNTS**

	2023 Actual	2024 Estimated	2025 Adopted
REVENUES			
Arapahoe county open space revenues	\$ 57,860	\$ 63,209	\$ 63,200
ACOP interest	29,509	34,666	27,000
Total revenues	87,369	97,875	90,200
EXPENDITURES			
Benches	-	-	4,000
Total expenditures	-	-	4,000
NET CHANGE IN FUND BALANCE	87,369	97,875	86,200
BEGINNING FUND BALANCE	526,090	613,459	711,334
ENDING FUND BALANCE	\$ 613,459	\$ 711,334	\$ 797,534

**TOWN OF COLUMBINE VALLEY
WILD PLUM IMPACT FEES
2025 ADOPTED BUDGET
WITH 2023 ACTUAL AND 2024 ESTIMATED AMOUNTS**

	<u>2023 Actual</u>	<u>2024 Estimated</u>	<u>2025 Adopted</u>
REVENUES			
Wild Plum Impact fees interest	63,256	68,940	70,000
Total revenues	<u>63,256</u>	<u>68,940</u>	<u>70,000</u>
EXPENDITURES			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	63,256	68,940	70,000
BEGINNING FUND BALANCE	<u>1,201,144</u>	<u>1,264,400</u>	<u>1,333,340</u>
ENDING FUND BALANCE	<u>\$ 1,264,400</u>	<u>\$ 1,333,340</u>	<u>\$ 1,403,340</u>

**TOWN OF COLUMBINE VALLEY
TRANSPORTATION FEES
2025 ADOPTED BUDGET
WITH 2023 ACTUAL AND 2024 ESTIMATED AMOUNTS**

	<u>2023 Actual</u>	<u>2024 Estimated</u>	<u>2025 Adopted</u>
REVENUES			
Transportation fees	\$ 93,235	\$ 105,000	\$ 100,000
Total revenues	<u>93,235</u>	<u>105,000</u>	<u>100,000</u>
EXPENDITURES			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	93,235	105,000	100,000
BEGINNING FUND BALANCE	<u>179,954</u>	<u>273,189</u>	<u>378,189</u>
ENDING FUND BALANCE	<u><u>\$ 273,189</u></u>	<u><u>\$ 378,189</u></u>	<u><u>\$ 478,189</u></u>

**Town of Columbine Valley
Property taxes**

	2019	2020	2021	2022	2023	2024	FINAL 2025
Assessed Value	47,883,330	54,576,701	54,835,909	65,358,880	62,737,997	81,774,145	83,387,222
Mill Levy							
General Fund	9.313	9.313	7.924	9.339	9.339	9.339	9.339
Temp Rate Reduction	-1.573	-2.755	-	-	-	(2.195)	(2.195)
Abatement	0.011	0.009	0.025	0.077	0.015	-	0.219
Total Mill Levy	7.751	6.567	7.949	9.416	9.354	7.144	7.363
Property taxes							
General Fund	445,937	508,273	434,520	610,387	585,910	763,689	778,753.27
Temp Rate Reduction	(75,320)	(150,359)	-	-	-	(179,494)	(183,034.95)
Abatement	527	491	1,371	5,033	941	-	18,261.80
Total Property Taxes	371,144	358,405	435,891	615,419	586,851	584,194	613,980.12

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