

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

December 9, 2025

6:30PM

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 #5, 2025 – Town Budget for 2026 Mr. McCrumb
 - b. Resolution #6, 2025 – Levying Property Taxes Mr. McCrumb

4. ADJOURNMENT



Request for Board of Trustee Action

Date: December 9, 2025

Title: 2026 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 2026 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 18, 2025.

Attachments: Resolution #5-2025: Adopting the 2025 Town Budget
Resolution #6-2025: A Resolution Levying General Property Taxes
Final Draft of the 2025 Town Budget (Narrative and Financials)

Recommended Motions: "I move to approve Resolution #5-2025 levying general property taxes as presented."

"I move to approve Resolution #6-2025 adopting the 2026 Town Budget as presented."

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 2026, AND ENDING ON THE 31ST DAY OF DECEMBER 2026

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 18, 2025, 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 18, 2025, 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 18, 2025, directed the adopted the Town of Columbine Valley, Colorado 2026 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 2026 detailed by category, are as follows:

Operating Budget	\$ 3,711,228
Wild Plum Impact Fees	250,000
Conservation Trust Fund Expenditures	<u>6,000</u>
Total	<u>\$3,967,228</u>

Reference is hereby made to the Columbine Valley, Colorado 2026 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	\$ 3,226,776
Property Taxes	613,496
Total	<u>\$ 3,212,377</u>

Reference is hereby made to the Columbine Valley, Colorado 2026 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 2026, 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 2026 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 9TH day of December, 2025.

JD McCrumb, Clerk

Bill Dotson, Mayor

Town of Columbine Valley 2026 Budget Narrative Portion

November 18, 2025

The 2026 Town budget consists of a financial portion and a related narrative portion.

Basis of Accounting

The Budget is prepared and accounting records are maintained using a modified accrual basis of accounting. Revenues, such as property taxes and sales taxes are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the budget year or soon thereafter. Expenditures are recorded when a liability is incurred.

General Information

The Town has one General Fund, which is increased by revenues received from various Town imposed taxes and fees. The Fund is decreased by expenditures for (1) Town operating expenses and (2) amounts set aside (reserved) or appropriated for major infrequent purchases such as police vehicles, operating equipment etc., and major one time only public works. Amounts, set aside, are placed in designated or general type reserves. Amounts in these reserves are depleted as a major purchase is made or a major public works project is undertaken. Other accounts have been established for controlling the spending of restricted lottery receipts (Conservation Trust Fund), Arapahoe County Open Space Shareback sales tax receipts, Impact Fees, and Transportation Fees.

Sources of revenues are explained below. The main sources, however, are property taxes and various sales taxes. The amount of property taxes levied are determined by the total assessed value of the Town against the needed mills to fund operating expenses and reserves for major public works projects.

The Town's on-going commitments for expenditures are as follows:

- Public Safety – Police protection and municipal court activity (now includes the Town of Bow Mar)
- Public Works – Trash removal & town street and property maintenance
- Administration – Town office expense including election, publication, legal and other operating costs
- Planning & Zoning – Town development expenses

Amendment #1

On November 3, 1992, the voters of Colorado passed Amendment #1 that restricts the rate of increase in spending by local governments. The maximum annual percentage change in any year's spending and property tax revenues is limited to 1) inflation (rise in consumer price index) plus 2) a percentage equal to the net percentage change in the Town's actual valuation of all real property. Spending may be increased if the voters in the Town approve additional taxes through an initiative referendum election. Revenues that exceed Amendment #1 limits are refunded in the following year unless the voters approve otherwise. In November 1998 the Town was successful in passing a referred measure to authorize the Town to collect, retain and spend all excess revenue collected in 1998, and thereafter, without regard to any limitations under TABOR provided that no local tax rate or mill levy be increased without further voter approval. The 1998 election also allows the Town to remove the limitations noted above and collect the allowable property tax associated with the assessed value against the Town's permitted 9.313 mills.

Sources of Fund Increases

Property Taxes – General Fund - \$603,281

The assessed value for the Town for tax year 2025 (collection year 2026) is \$84,127,808. Against the mills the Town will certify, of 7.171 (including abatements) this would equal revenues of \$603,281. The full 9.339 mills less a mill levy of 2.195 for temporary reduction totaling \$184,661 plus 0.027 mill levy for prior year abatements totaling \$2,271.

Specific Ownership Tax - \$36,200

Specific ownership taxes are collected by the County Department of Motor Vehicles for vehicles registered in the Town. The amount allocated to the Town by the County is based upon its proportionate share of all County imposed property taxes. The budget for 2026 reflects a small increase from the 2025 budget.

Sales & Use Tax - \$1,149,600

The Town collects sales taxes on retail sales within the Town boundaries. These taxes come from sales by Columbine Country Club, its pro shop, CenturyLink, and A T & T. The Town also collects sales tax on automobile purchases by Town residents and on materials purchased for new and remodel home construction. The 2026 Budget provides for the scrapes of one home within the Town.

Utility Franchise Fee - \$84,000

Utility franchise fees come from Public Service Company of Colorado (Xcel Energy). The fee received from Public Service is 3% of their billings to Town residents. This fee is expected to stay flat over the next few years.

Cable TV - \$42,400

The Town has granted non-exclusive ten-year cable franchises covering all of Columbine Valley to two separate cable tv providers. The agreements expire in 2026 and 2027, unless renewed or extended. Each agreement stipulates that the Town receives an annual fee equal to 5% of gross cable receipts by the cable operator. Cable revenues have increased in recent years, likely due to increased premium services and additional home construction. The budget is expected to stay flat over the next few years.

Permits Fees - \$250,400

Permit fees (including plan review fees) are based upon the projection of historical remodel permit fees of \$230,400 as well as one scrape and rebuild within the Town. The budget is expected to stay flat over the next few years.

Fines - \$80,000

Tickets and fines issued by the Town police are a function of the level of police staff maintained during the year. We anticipate that 2026 revenues will likely stay flat. These amounts include revenues generated through the issuance of tickets within the Town of Bow Mar ('Bow Mar').

Intergovernmental Revenues

Bow Mar Public Safety IGA

Effective January 1, 2025, the Town has renewed its intergovernmental agreement with Bow Mar for a ten-year term and continues to assume the responsibility for public safety and municipal court activities for that town. In connection with this and prior agreements and for providing these services, Bow Mar will have paid the Town \$372,797 in 2025 and will pay \$382,676 in 2026.

Bow Mar Building Department IGA

Effective in January 1, 2019, the Town has renewed its intergovernmental agreement with Bow Mar for a two-year term to provide certain administrative services associated with their building department functions. The fee for these services was \$40,000 in 2017 and 2018. The fee for 2019 to 2021 was \$25,000 per year. The fee for 2022 to 2026 is \$20,000.

Other

Where available, intergovernmental revenues are estimated based upon information and estimates provided by the governmental agencies. Other estimates are made based upon prior year actual revenues. The Colorado Municipal League provides the estimate used for Highway User Tax (Motor Fuel Tax).

- State Highway Users Tax – 2025 projection is \$53,407; 2026 budget is \$53,400
- County Highway Mill Tax – 2025 projection is \$18,900; 2026 budget is \$18,900
- Cigarette Tax Apportionment – 2025 projection is 1,448; 2026 budget is \$1,400
- Motor Vehicle Registration Fees – 2025 projection is \$5,804; 2026 budget is \$5,800

Interest - \$175,000

The Town will be investing funds in 2026 generated an estimate of \$175,000 in interest. This is significantly lower than past years as the amount invested and interest rates are trending lower.

Other - \$32,000

The Town is estimating grant income of \$32,000.

Sources of Fund Decreases

Public Safety - \$1,282,088

Public safety costs include both Town police expense and the expense of operating its municipal court. The Town intends to employ six full time and five part-time police officers in 2026 to accommodate its coverage area, which includes Bow Mar. Costs include salaries and benefits, uniforms, training, vehicle expense (four owned vehicles) and supplies. Municipal court costs are projected to be higher than 2025 due to hiring of court clerk. Since 2008 the Town has been subject to an annual charge from Arapahoe County for providing dispatch and other services. These services had been provided in the past at no cost to the Town. The annual charge was \$38,738 in 2025 and is budgeted at \$45,797 in 2026. The Town is anticipating receiving a grant to cover a portion of these costs, as in past years.

Administration - \$920,157

Costs that are considered part of administration and their percentage to total administration costs are as follows:

	<u>2024</u>	<u>2025</u>	<u>2026</u>
• Town office salaries and benefits	37.28%	38.53%	34.56%
• Legal, human resources, accounting and audit	26.93%	24.88%	22.54%
• Insurance	2.31%	2.86%	2.94%
• Building inspection fees	10.92%	11.83%	11.80%
• Town Hall maintenance and utilities	3.86%	4.13%	4.72%
• Community Functions	6.50%	7.64%	8.85%
• Other	12.20%	10.13%	14.59%

Office salaries include two full-time , two part-time, and contract additional part-time help as needed. Included in benefits are the cost of health insurance and a pension plan.

Legal fees are very dependent upon activities occurring within the Town. Legal fees are estimated to be more than previous years. 2026 will have higher legal fees for increased rates. The primary need for legal services in 2026 will be preparation for and attendance at regular meetings of the Town Trustees. The accounting and audit fees will increase due to outsourcing of additional accounting tasks. Human resources should stay about the same as 2026.

Insurance costs for the building are estimated to be a similar to 2025. Health insurance costs are increased due to additional insured for employees. Our insurance carrier is Travelers Insurance. Our Workman’s Compensation insurance carrier is Pinnacol Assurance.

Building inspection fees are very dependent upon new construction within the Town. The budget for 2026 is about the same as the 2025 estimated, but still anticipates the scrape of rebuild of one home within the Town. Other factors are assumed to remain steady within the Town.

Town Hall maintenance and utilities include normal occupancy costs associated with office space including, but not limited to, water, power, lighting, janitorial services, lawn maintenance, and cleaning supplies.

Other costs include the issuance of periodic newsletters and/or flyers, a Town directory, publication of official notices, election expenses (generally in even years only), office supplies, and computer expenses.

Planning & Engineering - \$38,400

The costs included in this category are all associated with mapping, zoning and developing property within the Town. Incremental costs associated with requests from developers to review and approve new projects within the Town are generally recovered from the developers. A portion of these costs may be recovered if there is significant activity in planning the active developments within the Town.

Public Works - \$494,544

Town property maintenance costs include street and gutter maintenance and repair, snow removal, street lighting, road striping, park maintenance and maintenance and repairs associated with Town equipment. The Town has also determined to continue to handle snow removal services internally, relying on our full-time public works manager and additional part-time help, as necessary. Salaries are higher than previous years as the full salary of the public works manager is included plus part time help. Some services, such as street cleaning and sealing are contracted from the City of Littleton or other third-party vendors.

Sanitation

This will now show up in the Public Works section of the financials. The Town contracts with Republic Services for trash removal. A new contract was executed in 2024 is for a three year term with a 3% annual increase beginning in 2025. This overall fee has increased in recent years as a result of new home construction in the Town.

Additional Funds Activity –

Capital Fund – \$955,000

This reserve fund was established in 2018 with a transfer of \$270,000 expected in 2026 from the General Fund Reserve balance. Funds will be transferred in 2026 to continue funding the necessary capital projects expected by the Town. Expenditures for 2026 include a vehicle, Platte Canyon Sidewalk (off-set by a CDOT Grant), Platte Canyon/Coal Mine right turn late, and the Town Wall. The Capital Reserve Fund will hold the majority of the funding needed for future projects the Town will need to face for improvements.

Conservation Trust Fund – Receipts - \$ 8,700 and expenditures - \$6,000

The Conservation Trust Fund receives annual proceeds from the state lottery profits. Columbine Valley is one of more than 400 cities, towns, counties and special recreation districts to receive a portion of these funds. Distribution is based upon population. The use of these funds is restricted to park and recreation spending and is currently dedicated to maintenance of the park surrounding the Town Hall. In 2026 we will continue to maintain the park area in front of the Town Hall.

Arapahoe County Open Space Shareback Fund – Receipts - \$64,400

This fund was established in 2005 to receive a portion of the .25% sales tax enacted in Arapahoe County in 2005 to provide funding for local open space projects. These funds are generally available for the purchase and maintenance of new open space lands within our municipality. As these funds have become significant, the Town Trustees are actively identifying and pursue projects which will be appropriate for these funds.

Impact fees WPF – Receipts - \$0 and expenditures - \$250,000

This fund was established in 2019 to collect and hold impact fees assessed on all lots in the Wild Plum development at the rate of \$12,700 per lot. These funds are held for future expenditures relating to items resulting from the 'impact' of this new development. In 2026 we anticipate improvements for Hunter Run of \$250,000

Transportation Fee – Receipts - \$110,000 and expenditures - \$-0-

This fund was established in 2021 to collect and hold fees charged to residents completing projects at their home. The fee will be a 1% fee imposed on projects that cost more than \$25,000 to complete. Homeowners obtaining building permits will be charged this fee as a way to fund future work needed on roads. These funds will be held for future expenditures relating to major road replacement work.

**TOWN OF COLUMBINE VALLEY
SUMMARY
2026 PROPOSED BUDGET
WITH 2024 ACTUAL, 2025 BUDGET, 2025 YTD AND 2025 ESTIMATED AMOUNTS**

	<u>2024 Actual</u>	<u>2025 Adopted</u>	<u>YTD Actual 10/31/2025</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
REVENUES PER CATEGORY					
General	\$ 3,011,163	\$ 2,933,177	\$ 2,681,650	\$ 3,027,742	\$ 2,949,872
Capital	-	-	-	-	600,000
Conservation trust fund	11,910	10,000	8,621	10,570	10,000
Arapahoe county open space	97,685	90,200	91,686	97,142	91,400
Wild Plum Impact fees	67,920	70,000	49,040	58,848	70,000
Transportation fees	106,117	100,000	124,178	125,000	110,000
Total revenues	<u>3,294,795</u>	<u>3,203,377</u>	<u>2,955,175</u>	<u>3,319,302</u>	<u>3,831,272</u>
EXPENDITURES PER CATEGORY					
General	2,072,302	2,583,854	1,799,257	2,501,198	2,756,228
Capital	741,598	997,000	80,736	211,000	955,000
Conservation trust fund	3,181	6,000	8,772	6,478	6,000
Arapahoe county open space	-	4,000	4,004	4,004	-
Impact fees	-	-	-	-	250,000
Total expenditures	<u>2,817,081</u>	<u>3,590,854</u>	<u>1,892,769</u>	<u>2,722,680</u>	<u>3,967,228</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>477,714</u>	<u>(387,477)</u>	<u>1,062,406</u>	<u>596,623</u>	<u>(135,956)</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	9,000	7,600	7,600	9,000
Total other financing sources (uses)	<u>-</u>	<u>9,000</u>	<u>7,600</u>	<u>7,600</u>	<u>9,000</u>
NET CHANGE IN FUND BALANCE	477,714	<u>\$ (378,477)</u>	1,070,006	604,223	(126,956)
BEGINNING FUND BALANCE	<u>8,271,337</u>		<u>8,749,051</u>	<u>8,749,051</u>	<u>9,353,274</u>
ENDING FUND BALANCE	<u>\$ 8,749,051</u>		<u>\$ 9,819,057</u>	<u>\$ 9,353,274</u>	<u>\$ 9,226,317</u>
ENDING FUND BALANCE BY CATEGORY					
General	\$ 800,699		\$ 883,092	\$ 797,244	720,887
Capital	5,486,961		6,213,825	5,813,561	5,737,561
Conservation trust fund	38,622		38,471	42,714	46,714
Arapahoe county open space	711,144		798,826	804,282	895,682
Impact fees	1,332,319		1,381,359	1,391,167	1,211,167
Transportation fees	379,306		503,484	504,306	614,306
ENDING FUND BALANCE BY CATEGORY	<u>\$ 8,749,051</u>		<u>\$ 9,819,057</u>	<u>\$ 9,353,274</u>	<u>\$ 9,226,317</u>

**TOWN OF COLUMBINE VALLEY
OPERATIONS - DETAILS
2026 PROPOSED BUDGET
WITH 2024 ACTUAL, 2025 BUDGET, 2025 YTD AND 2025 ESTIMATED AMOUNTS**

	2024 Actual	2025 Adopted	YTD Actual 10/31/2025	2025 Estimated	2026 Proposed
REVENUES					
Taxes					
Cable television	\$ 42,516	\$ 43,400	\$ 35,295	\$ 42,354	\$ 42,400
Property taxes	612,410	613,980	613,362	613,980	613,496
Sales and use taxes	1,127,078	1,117,600	961,603	1,145,523	1,149,600
Specific ownership taxes	34,395	43,000	27,635	33,162	36,800
Utility franchise fees	78,548	81,300	69,974	83,969	84,000
Total taxes	<u>1,894,947</u>	<u>1,899,280</u>	<u>1,707,869</u>	<u>1,918,988</u>	<u>1,926,296</u>
Permits and fines					
Fines	97,601	100,000	54,100	80,000	80,000
Permits, fees and services	232,193	252,400	226,662	272,075	250,400
Total permits and fines	<u>329,794</u>	<u>352,400</u>	<u>280,762</u>	<u>352,075</u>	<u>330,400</u>
Intergovernmental					
Bow Mar IGA police	338,000	372,797	372,797	372,797	382,676
Bow Mar IGA admin	20,000	20,000	20,000	20,000	20,000
County highway tax revenue	15,046	18,900	16,428	18,900	18,900
Motor vehicle registration fees	5,557	5,600	4,837	5,804	5,800
State cigarette tax apportionment	1,643	1,700	1,207	1,448	1,400
State highway user's tax	52,411	51,500	44,506	53,407	53,400
Total intergovernmental	<u>432,657</u>	<u>470,497</u>	<u>459,775</u>	<u>472,356</u>	<u>482,176</u>
Interest	313,677	175,000	230,921	250,000	175,000
Other	3,192	4,000	2,323	2,323	4,000
Grants	36,896	32,000	-	32,000	32,000
TOTAL REVENUES	<u>3,011,163</u>	<u>2,933,177</u>	<u>2,681,650</u>	<u>3,027,742</u>	<u>2,949,872</u>
EXPENDITURES					
Administration					
Accounting and audit	136,573	131,000	97,700	131,000	136,500
Advertising/notices	260	500	169	500	500
Bank/credit card fees	6,502	6,500	5,184	6,500	6,500
Building inspection and plan review	74,066	80,000	80,233	80,233	80,000
Building maintenance and utilities	26,149	28,000	22,607	28,000	32,000
Community functions	44,069	50,500	39,068	51,768	60,000
Computer expense	4,353	10,000	5,590	10,000	10,000
County treasurer's collection fees	6,132	6,140	6,145	6,145	6,135
Dues and publications	15,165	15,650	13,776	20,460	21,647
Education and training	12,521	11,000	13,790	13,790	19,000
Election	-	-	-	-	12,000
Health insurance	24,234	31,091	25,878	30,754	33,287
Human resources	18,621	15,000	13,050	15,660	18,000
Insurance workers comp/liability/bonds	15,646	17,615	16,136	19,363	20,097
Legal	27,425	30,000	35,136	42,163	52,900
Meals	764	1,000	414	1,000	1,000
Miscellaneous	4,479	1,500	2,032	2,032	1,500
Payroll taxes	10,695	12,000	8,878	10,654	13,500
Pension	9,989	12,000	8,398	10,078	13,500
Salaries	207,856	240,912	176,768	240,912	269,016
Special projects	5,867	10,000	-	10,000	10,000
Supplies, printing, postage	15,567	13,000	14,321	15,000	13,000
Telephone/communications	11,081	12,125	10,650	12,780	13,419
Emergency reserve	-	88,000	-	-	88,500
Total administration	<u>678,014</u>	<u>823,533</u>	<u>595,923</u>	<u>758,792</u>	<u>932,001</u>

**TOWN OF COLUMBINE VALLEY
OPERATIONS - DETAILS
2026 PROPOSED BUDGET
WITH 2024 ACTUAL, 2025 BUDGET, 2025 YTD AND 2025 ESTIMATED AMOUNTS**

	<u>2024 Actual</u>	<u>2025 Adopted</u>	<u>YTD Actual 10/31/2025</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
Planning and engineering					
Town planning	27,490	20,000	8,125	20,000	20,000
Town engineer	3,999	16,000	6,533	16,000	18,400
Miscellaneous	-	-	-	-	-
Total planning and engineering	<u>31,489</u>	<u>36,000</u>	<u>14,658</u>	<u>36,000</u>	<u>38,400</u>
Public safety					
Operations					
Cruiser gas	16,521	20,520	13,508	20,520	20,992
Cruiser oil/maintenance	9,138	13,338	7,943	13,338	13,645
Cruiser insurance	5,829	6,120	5,313	6,376	5,725
Education/training	5,153	12,620	4,763	12,620	12,620
Equipment - cameras body and dash	-	10,000	-	10,000	13,800
Equipment repair	5,981	4,104	1,872	4,104	4,198
Health insurance	70,812	81,400	69,240	82,575	89,300
Insurance workers comp/liability	45,108	39,496	36,751	44,101	44,428
Payroll taxes	22,926	31,700	19,388	23,266	34,200
Pension	62,077	63,400	56,845	68,214	68,300
Salaries	624,586	633,673	538,458	633,673	682,071
Supplies/dues/miscellaneous	5,375	15,000	3,037	15,000	15,000
Telephones/air cards	4,349	4,433	3,531	4,237	4,449
Uniforms	10,650	10,000	3,994	10,000	10,000
Total operations	<u>888,505</u>	<u>945,804</u>	<u>764,643</u>	<u>948,024</u>	<u>1,018,728</u>
Municipal court					
Judge	11,300	12,000	10,500	12,500	12,600
Interpreter	2,250	2,400	2,000	2,400	3,000
Legal	26,943	28,000	22,194	28,000	30,000
Health insurance	7,592	9,300	2,627	3,208	10,105
Payroll taxes	1,197	3,500	2,054	3,007	4,368
Pension	1,446	7,000	1,962	2,800	4,368
Salaries	39,329	70,000	49,528	62,328	87,360
Administration	111	1,000	277	1,000	1,000
Supplies	1,468	2,500	676	2,500	2,500
Total municipal court	<u>91,636</u>	<u>135,700</u>	<u>91,818</u>	<u>117,743</u>	<u>155,301</u>
Contracts					
Arapahoe county dispatch fee	37,544	38,276	38,738	38,738	44,417
Mobile Cad	1,299	1,262	-	1,262	1,380
Human society	-	500	-	500	500
Juvenile assessment	632	650	632	632	650
Netmotion	-	500	-	500	500
CACP	430	450	980	980	1,000
CISC	150	1,000	-	1,000	1,000
WhenIWork	797	800	598	800	800
Total contracts	<u>40,852</u>	<u>43,438</u>	<u>40,948</u>	<u>44,412</u>	<u>50,247</u>
Computer/IT					
Flock safety	17,612	20,500	18,892	20,500	20,500
Offsite server backup and protection	12,009	12,000	9,712	12,000	12,000
Office 365 accounts	6,165	6,200	4,662	6,216	6,527
Scheduled computer replacement	1,285	4,000	598	4,000	14,000
Govpilot	14,000	14,000	11,667	14,000	14,000
Total computer/IT	<u>51,071</u>	<u>56,700</u>	<u>45,531</u>	<u>56,716</u>	<u>67,027</u>
Total public safety	<u>1,072,064</u>	<u>1,181,642</u>	<u>942,940</u>	<u>1,166,895</u>	<u>1,291,303</u>
Public works					
Ground maintenance	7,210	7,500	3,994	7,500	6,000

**TOWN OF COLUMBINE VALLEY
OPERATIONS - DETAILS
2026 PROPOSED BUDGET
WITH 2024 ACTUAL, 2025 BUDGET, 2025 YTD AND 2025 ESTIMATED AMOUNTS**

	2024 Actual	2025 Adopted	YTD Actual 10/31/2025	2025 Estimated	2026 Proposed
Health insurance	9,467	9,280	7,869	9,156	9,742
Insurance vehicle	2,914	3,060	2,657	3,188	2,863
Insurance workers comp/liability	6,118	6,606	6,150	7,380	7,335
Other drainage/water	-	5,000	-	5,000	5,000
Payroll taxes	5,799	5,925	4,934	5,921	6,221
Pension	4,645	5,925	3,763	4,516	6,221
Professional fees-mosquito control	7,948	8,345	8,266	8,266	8,679
Salaries	110,879	118,500	94,847	118,500	124,425
Sanitation/trash/recycle service	107,118	110,838	90,320	108,384	110,838
Signs maintenance	1,721	5,000	3,340	5,000	5,000
Snow removal	2,244	2,500	1,841	2,500	5,000
Storm water permit process/NPDES	1,218	1,200	883	1,200	1,200
Street lighting	11,665	15,000	9,661	15,000	15,000
Streets and gutters maintenance	4,670	185,000	1,376	185,000	125,000
Streets and gutters contingency	-	50,000	4,288	50,000	50,000
Striping	3,697	1,000	69	1,000	1,000
Tools	-	-	-	-	2,000
Uniforms	-	-	-	-	1,000
Vehicle maintenance	3,422	2,000	1,478	2,000	2,000
Total public works	<u>290,735</u>	<u>542,679</u>	<u>245,736</u>	<u>539,511</u>	<u>494,524</u>
TOTAL EXPENDITURES	<u>2,072,302</u>	<u>2,583,854</u>	<u>1,799,257</u>	<u>2,501,198</u>	<u>2,756,228</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>938,861</u>	<u>349,323</u>	<u>882,393</u>	<u>526,545</u>	<u>193,644</u>
OTHER FINANCING USES					
Transfer to capital	(930,000)	(330,000)	(800,000)	(530,000)	(270,000)
Total other financing uses	<u>(930,000)</u>	<u>(330,000)</u>	<u>(800,000)</u>	<u>(530,000)</u>	<u>(270,000)</u>
NET CHANGE IN FUND BALANCE	8,861	<u>\$ 19,323</u>	82,393	(3,456)	(76,356)
BEGINNING FUND BALANCE	<u>791,838</u>		<u>800,699</u>	<u>800,699</u>	<u>797,244</u>
ENDING FUND BALANCE	<u>\$ 800,699</u>		<u>\$ 883,092</u>	<u>\$ 797,244</u>	<u>\$ 720,887</u>

**TOWN OF COLUMBINE VALLEY
CAPITAL
2026 PROPOSED BUDGET
WITH 2024 ACTUAL, 2025 BUDGET, 2025 YTD AND 2025 ESTIMATED AMOUNTS**

	<u>2024 Actual</u>	<u>2025 Adopted</u>	<u>YTD Actual 10/31/2025</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
REVENUES					
CDOT grant	-	-	-	-	600,000
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>600,000</u>
EXPENDITURES					
Public safety					
Vehicle	68,448	75,000	53,788	69,000	75,000
Public works					
Lightpole replacement	10,314	12,000	4,172	12,000	-
Platte Canyon Sidewalk - Village to Fairway	29,356	500,000	22,776	100,000	500,000
Platte Canyon/Coal Mine right turn lane	-	280,000	-	-	280,000
Road improvements	633,480	-	-	-	-
Town wall	-	100,000	-	-	100,000
Trails	-	30,000	-	30,000	-
Total expenditures	<u>741,598</u>	<u>997,000</u>	<u>80,736</u>	<u>211,000</u>	<u>955,000</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(741,598)</u>	<u>(997,000)</u>	<u>(80,736)</u>	<u>(211,000)</u>	<u>(355,000)</u>
OTHER FINANCING SOURCES					
Sale of assets	-	9,000	7,600	7,600	9,000
Transfer from general	930,000	330,000	800,000	530,000	270,000
Total other financing sources	<u>930,000</u>	<u>339,000</u>	<u>807,600</u>	<u>537,600</u>	<u>279,000</u>
NET CHANGE IN FUND BALANCE	188,402	<u>\$ (658,000)</u>	\$ 726,864	326,600	(76,000)
BEGINNING FUND BALANCE	<u>5,298,559</u>		<u>5,486,961</u>	<u>5,486,961</u>	<u>5,813,561</u>
ENDING FUND BALANCE	<u>\$ 5,486,961</u>		<u>\$ 6,213,825</u>	<u>\$ 5,813,561</u>	<u>\$ 5,737,561</u>

**TOWN OF COLUMBINE VALLEY
 CONSERVATION TRUST FUND
 2026 PROPOSED BUDGET
 WITH 2024 ACTUAL, 2025 BUDGET, 2025 YTD AND 2025 ESTIMATED AMOUNTS**

	<u>2024 Actual</u>	<u>2025 Adopted</u>	<u>YTD Actual 10/31/2025</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
REVENUES					
Conservation trust fund entitlement	\$ 10,013	\$ 8,700	\$ 7,063	\$ 8,700	\$ 8,700
CTF interest	1,897	1,300	1,558	1,870	1,300
Total revenues	<u>11,910</u>	<u>10,000</u>	<u>8,621</u>	<u>10,570</u>	<u>10,000</u>
EXPENDITURES					
Conservation trust fund expenditures	3,181	6,000	8,772	6,478	6,000
Total expenditures	<u>3,181</u>	<u>6,000</u>	<u>8,772</u>	<u>6,478</u>	<u>6,000</u>
NET CHANGE IN FUND BALANCE	8,729	<u>\$ 4,000</u>	\$ (151)	4,092	4,000
BEGINNING FUND BALANCE	<u>29,893</u>		<u>38,622</u>	<u>38,622</u>	<u>42,714</u>
ENDING FUND BALANCE	<u>\$ 38,622</u>		<u>\$ 38,471</u>	<u>\$ 42,714</u>	<u>\$ 46,714</u>

**TOWN OF COLUMBINE VALLEY
ARAPAHOE COUNTY OPEN SPACE
2026 PROPOSED BUDGET
WITH 2024 ACTUAL, 2025 BUDGET, 2025 YTD AND 2025 ESTIMATED AMOUNTS**

	<u>2024 Actual</u>	<u>2025 Adopted</u>	<u>YTD Actual 10/31/2025</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
REVENUES					
Arapahoe county open space revenues	\$ 63,209	\$ 63,200	\$ 64,405	\$ 64,405	\$ 64,400
ACOP interest	34,476	27,000	27,281	32,737	27,000
Total revenues	<u>97,685</u>	<u>90,200</u>	<u>91,686</u>	<u>97,142</u>	<u>91,400</u>
EXPENDITURES					
Benches	-	4,000	4,004	4,004	-
Total expenditures	<u>-</u>	<u>4,000</u>	<u>4,004</u>	<u>4,004</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	97,685	<u>\$ 86,200</u>	\$ 87,682	93,138	91,400
BEGINNING FUND BALANCE	<u>613,459</u>		<u>711,144</u>	<u>711,144</u>	<u>804,282</u>
ENDING FUND BALANCE	<u>\$ 711,144</u>		<u>\$ 798,826</u>	<u>\$ 804,282</u>	<u>\$ 895,682</u>

**TOWN OF COLUMBINE VALLEY
WILD PLUM IMPACT FEES
2026 PROPOSED BUDGET
WITH 2024 ACTUAL, 2025 BUDGET, 2025 YTD AND 2025 ESTIMATED AMOUNTS**

	<u>2024 Actual</u>	<u>2025 Adopted</u>	<u>YTD Actual 10/31/2025</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
REVENUES					
Wild Plum Impact fees interest	67,920	70,000	49,040	58,848	70,000
Total revenues	<u>67,920</u>	<u>70,000</u>	<u>49,040</u>	<u>58,848</u>	<u>70,000</u>
EXPENDITURES					
Hunter run	-	-	-	-	250,000
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,000</u>
NET CHANGE IN FUND BALANCE	67,920	<u>\$ 70,000</u>	49,040	58,848	(180,000)
BEGINNING FUND BALANCE	<u>1,264,399</u>		<u>1,332,319</u>	<u>1,332,319</u>	<u>1,391,167</u>
ENDING FUND BALANCE	<u>\$ 1,332,319</u>		<u>\$ 1,381,359</u>	<u>\$ 1,391,167</u>	<u>\$ 1,211,167</u>

**TOWN OF COLUMBINE VALLEY
TRANSPORTATION FEES
2026 PROPOSED BUDGET
WITH 2024 ACTUAL, 2025 BUDGET, 2025 YTD AND 2025 ESTIMATED AMOUNTS**

	<u>2024 Actual</u>	<u>2025 Adopted</u>	<u>YTD Actual 10/31/2025</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
REVENUES					
Transportation fees	\$ 106,117	\$ 100,000	\$ 124,178	\$ 125,000	\$ 110,000
Total revenues	<u>106,117</u>	<u>100,000</u>	<u>124,178</u>	<u>125,000</u>	<u>110,000</u>
EXPENDITURES					
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	106,117	<u>\$ 100,000</u>	124,178	125,000	110,000
BEGINNING FUND BALANCE	<u>273,189</u>		<u>379,306</u>	<u>379,306</u>	<u>504,306</u>
ENDING FUND BALANCE	<u>\$ 379,306</u>		<u>\$ 503,484</u>	<u>\$ 504,306</u>	<u>\$ 614,306</u>

**Town of Columbine Valley
Property taxes**

	2022	2023	2024	2025	FINAL 2026
Assessed Value	65,358,880	62,737,997	81,774,145	83,387,222	84,063,594
Mill Levy					
General Fund	9.339	9.339	9.339	9.339	9.339
Temp Rate Reduction	-	-	(2.195)	(2.195)	(2.068)
Abatement	0.077	0.015	-	0.219	0.027
Total Mill Levy	9.416	9.354	7.144	7.363	7.298
Property taxes					
General Fund	610,387	585,910	763,689	778,753	785,070
Temp Rate Reduction	-	-	(179,494)	(183,035)	(173,844)
Abatement	5,033	941	-	18,262	2,270
Total Property Taxes	615,419	586,851	584,194	613,980	613,496

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2026 TO
HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF COLUMBINE
VALLEY, COLORADO FOR THE 2026 BUDGET YEAR.

WHEREAS, The Town of Columbine Valley requires a resolution levying general property taxes for the year 2026 to help defray the cost of government for the Town of Columbine Valley, Colorado for the 2026 budget year; and

WHEREAS, The Town of Columbine Valley has adopted an annual budget in accordance with local budget law on November 18, 2025; and

WHEREAS, The amount of money necessary to balance the budget for general operating expenses is \$613,496; and

WHEREAS, The 2025 valuation for assessment for the Town of Columbine Valley, Colorado is \$84,063,594.

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 2026 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 2026; that an abatement tax of .027 mills upon each dollar of the total valuation assessment of all taxable property within the Town for the year 2026; 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 2.268 mills for the General Purpose mill levy:

Assessed Value	84,063,594
Mill Levy	
General Fund	9.339
Temp Rate Reduction	(2.068)
Abatement	0.027
Total Mill Levy	7.298
Property taxes	
General Fund	785,070
Temp Rate Reduction	(173,844)
Abatement	2,270
Total Property Taxes	613,496

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 9th day of December, 2025.

JD McCrumb, Clerk

Bill Dotson, Mayor