

**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**

	<u>2024 Actual</u>	<u>2025 Adopted</u>	<u>YTD Actual 10/31/2025</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
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**

	<u>2024 Actual</u>	<u>2025 Adopted</u>	<u>YTD Actual 10/31/2025</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
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