



2026 Adopted Budget
Combined Budget for:
Clear Creek County
Clear Creek County Public Trustee
Clear Creek County Emergency Services General
Improvement District
Clear Creek Housing Authority

Board of County Commissioners

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Clear Creek County

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Budget Message

December 9, 2025

In all, the 2026 Budget for Clear Creek County reflects a combined total across all funds of \$49.88 million, and \$2.12 million for the Emergency Services General Improvement District and \$10,050 for the Clear Creek County Housing Authority. This budget reflects a collaborative process building teamwork and transparency across all elected offices and staff to create a 2026 Final Budget. The Board of County Commissioners spent nearly 25 hours of time with staff and elected offices creating a transparent process of planning work in 2026.

When the County adopted its 2025 budget, expenses were cut and revenues were flattened where possible. This was a proactive step to curb spending of the County's fund balance, but also the reality of declining revenues. In 2026, Clear Creek County—and much of Colorado—will enter a period of economic uncertainty. The broader economic indicators point to a slowing regional economy, including the County's sales tax collections experiencing a steep decline since July 2025. This trend is concerning, as sales tax remains one of the County's most flexible and critical funding sources for operations.

Two significant revenue sources of the County, intergovernmental revenue and property taxes, are anticipated to see significant impacts for the County. Intergovernmental revenues like grants and other formula distributions from the state and federal government are utilized substantially by the organization. For example, the statewide distribution of Severance Tax to the County was significantly decreased in 2024. At the time nearly \$350,000 was received by the County compared to 2025 when just over \$30,000 was distributed. This reduced distribution was the result of state of Colorado budget balancing efforts that reduced statewide distributions of Severance to local governments. The same is anticipated in 2026 and as a result, revenue projections were reduced.

During the 2024 legislative session, Senate Bill 24-233 and House Bill 24-B-1001 imposing a cap on property tax revenue growth for the County requiring that in the year 2025, "qualified property tax revenue" can only grow by 5.25% per year above a base and permanently lowered assessment rate for certain property classes. The County's assessed value grew by 10.60% requiring application of the cap. Until the County seeks voter approval for removal, the cap will be applied onto property tax collections.

Declining intergovernmental revenues along with sales tax and the added constraint of the property tax cap have resulted in the County facing unpredictable revenue conditions heading into 2026. These pressures make it increasingly difficult to maintain a structurally balanced budget without drawing up General Fund, fund balance. The Final Budget for 2026 anticipates the spending of \$1.92 million into fund balance.

Through the collaborative budgeting workshops, operations in the General Fund requested an additional \$1.8 million on top of the \$1.99 million proposed budget. The Final Revisions workshop on November 17, 2025, ended with the Board identifying increases that will be accommodated and reductions that will be entertained mid-year in 2026 if revenues were on track and spending projections could accommodate them. Ultimately, \$1.965 million of spending into the General Fund, fund balance identified as needed to set the 2026 budget which is reflected within this document.

The level of effort to create the 2026 Budget through the investment of time by the County team and all elected offices at Clear Creek was substantial, ensuring the County sets itself on a path of proactive response to changing conditions in the year 2026.

Table 1
FINAL 2026 Budget: High-level Fund View
2026 Final Budget Summary - All Funds & Component Units

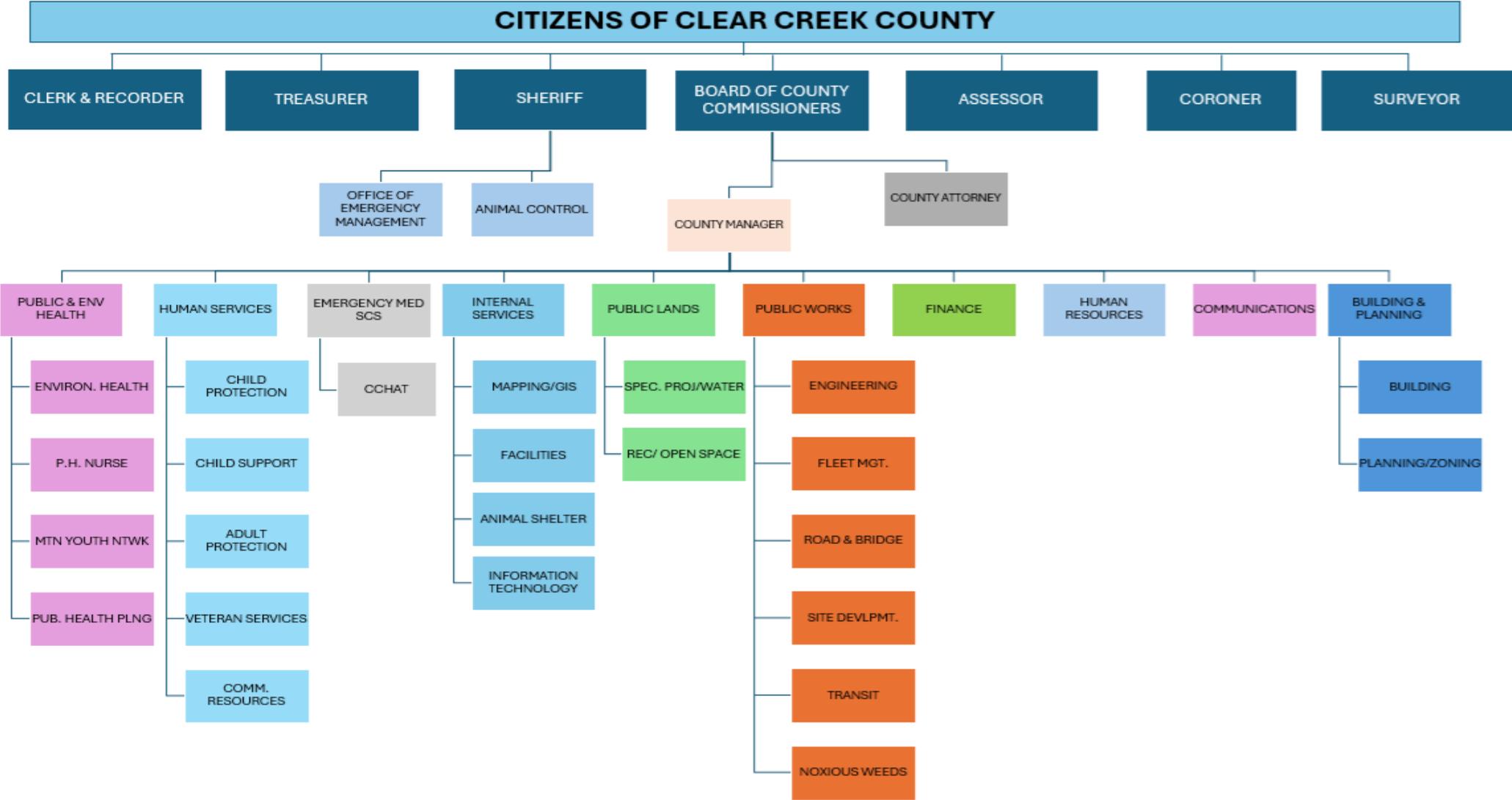
Fund	Estimated FY26 Beginning Balance	FY26 Final Revenue	FY26 Final Expenses	FY26 FINAL TABOR Reserves	FY26 Clear Creek Policy Reserves	FY26 Estimated Ending Fund Balance
Non-spendable Fund Balance						
Prepaid or Inventories			(46,100)			
Restricted Funds						
General Fund	15,978,898	21,567,438	23,533,274	705,998	5,482,514	14,013,062
Road & Bridge	3,600,790	7,418,087	10,347,198		497,231	671,679
Open Space Trust Fund	1,957,951	507,761	511,140	15,334	256,894	1,954,572
Ambulance Sales Tax	427,888	4,069,573	4,301,565			195,897
Public Health	(0)	1,658,486	1,378,999			279,487
Emergency Telephone	203,427	376,000	503,764			75,663
Capital Improvement Trust	6,339	26,000	25,260			7,079
Special Revenue Funds						
Conservation Trust Fund	28,083	43,000	34,000			37,083
Lodging Tax	353,311	310,000	310,000			353,311
Human Services	316,308	4,584,838	4,621,513			279,634
IntraFund Transfer Fund						
Capital Projects Fund	68,294	601,500	593,015			76,779
Debt Service Funds						
Health Clinic Debt Service	1,521,306	678,323	677,823			1,521,806
County Funds	24,276,287	41,841,006	46,791,451	721,332	6,236,639	19,466,050
Clear Creek County Component Units						
Emergency Services District	137,077	2,122,274	2,122,274	63,668		137,077
Housing Authority	27,171	10,500	10,050			27,621
Component Units	24,440,535	43,973,780	48,923,775	785,001	6,236,639	19,630,748

Table 2
2024 through 2025 Spending and Fund Balance

2024 Actual & 2025 Projected End of Year

Fund	FY24 Beginning Balance - ACFR 2023	FY24 Budgeted Revenues	FY24 Budgeted Appropriations	FY24 Actual Revenue	FY24 Actual Expense	FY25 Beginning Balance - ACFR 2024	FY25 Revised Budget Revenues	FY25 Revised Budget Expenses	FY25 Estimated Revenue	FY25 Estimated Expense	TABOR Restricted Reserves FY25	FY25 Clear Creek Policy Reserve	FY25 Estimated Ending Fund Balance MINUS TABOR	FY26 Beginning Balance Includes
Non-spendable Fund Balance														
Prepaid or Inventories			-			(110,525)				(46,100)				
Restricted Funds														
General Fund	19,665,550	21,415,883	22,373,693	20,618,449	21,359,857	17,614,042	21,371,103	22,746,002	20,557,984	22,082,602	681,893	5,482,514	15,297,005	15,978,898
Road & Bridge	6,276,175	7,144,969	10,434,910	5,981,215	6,396,884	5,860,506	7,308,689	10,793,180	6,944,468	9,204,185	-	497,231	3,600,790	3,600,790
Open Space Trust Fund	1,961,879	415,499	699,669	471,835	680,094	1,753,620	285,055	648,824	620,706	416,375	-	344,452	1,957,951	1,957,951
Ambulance Sales Tax	897,384	3,387,950	3,468,232	3,329,326	3,406,899	819,810	3,468,117	3,956,549	3,394,884	3,786,805	-	-	427,888	427,888
Public Health	292,123	1,499,223	1,650,827	1,158,182	1,106,351	343,011	1,807,645	1,742,950	1,473,590	1,816,601	-	-	(0)	(0)
Emergency Telephone	542,520	475,500	362,498	461,152	214,474	789,197	496,000	998,609	370,797	956,567	-	-	203,427	203,427
Capital Improvement Trust	21,801	26,000	41,260	24,861	40,227	6,435	26,000	26,250	25,130	25,227	-	-	6,339	6,339
Special Revenue Funds														
Conservation Trust Fund	18,976	50,250	40,000	47,348	40,000	26,324	53,000	53,000	34,031	32,272	-	-	28,083	28,083
Lodging Tax	313,847	302,000	452,000	311,901	321,146	304,602	390,000	390,000	411,050	362,341	-	-	353,311	353,311
Human Services	269,435	4,034,020	4,005,049	3,213,970	3,174,964	308,690	4,016,562	4,175,378	3,444,286	3,436,668	-	-	316,308	316,308
IntraFund Transfers														
Capital Projects Fund	964,843	2,659,000	3,322,000	1,028,454	1,959,770	33,526	968,731	968,731	264,500	229,733	-	-	68,294	68,294
Debt Service Funds														
Health Clinic Debt Service	2,032,435	1,385,000	1,856,882	606,826	724,630	1,914,633	1,101,269	1,501,282	369,693	763,020	-	-	1,521,306	1,521,306
County Funds	33,256,968	42,795,294	48,707,020	37,253,519	39,425,295	29,663,870	41,292,171	48,000,755	37,911,120	43,066,295	681,893	6,324,197	23,780,702	24,462,595
Component Units														
Emergency Services District	89,149	828,639	828,639	857,086	821,636	124,598	846,647	846,647	854,126	841,647	-	-	137,077	137,077
Housing Authority	18,442	-	10,000	4,436	7,305	15,573	14,250	10,050	13,994	2,396	-	-	27,171	27,171
Component Units	33,364,559	43,623,933	49,545,659	38,115,040	40,254,236	29,804,041	42,153,068	48,857,452	38,779,239	43,910,338	681,893	6,324,197	23,944,950	24,626,843

Chart 1
Clear Creek Organization



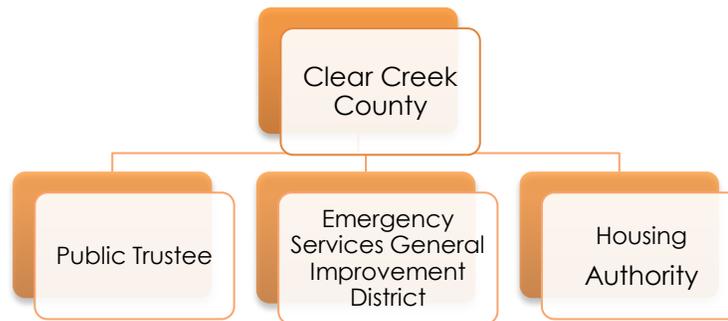
Budget Overview

The Clear Creek County budget is prepared in conformity with generally accepted accounting principles as applicable to governmental units. The County was chartered in 1861 and is governed by a board of three elected commissioners. Major operations within the County include law enforcement, roads, health, certain social services, solid waste disposal, emergency response services, open space acquisition and maintenance, planning and zoning, transit, and general administrative services. The following is a summary of significant accounting policies.

The intent of the budget process is to create a strategic resource allocation plan for the purpose of delivering services to residents. During this process, the Board of County Commissioners sets the direction of the budget and input is gathered from the community and staff.

BUDGET ENTITY

This budget includes separately administered organizations that are controlled by or dependent on the County including:



Public Trustee

The Public Trustee budget was adopted by the Clear Creek County Public Trustee and submitted to be included in the adopted County General Fund budget. The office of the Public Trustee performs public services in accordance with C.R.S. 38-37-101 et seq and is currently served within the County Treasurer's Office.

Emergency Services General Improvement District (ESD)

The Clear Creek Emergency Services General Improvement District (ESD) was formed in 1988 by voters in Clear Creek County's unincorporated areas. The ESD was created to provide emergency response to fire, medical, and other emergency situations. The Board of County Commissioners is also the District's Board of Directors. The operations and accounts of the ESD are reported in the Emergency Services General Improvement District Fund. On January 1, 1999, the ESD transferred operations for emergency fire response to the Clear Creek Fire Authority through intergovernmental agreement. The Authority, created by agreement with the municipalities in Clear Creek County and the ESD, appoints one member to the Authority board of seven. The ESD continues to exist for purposes of assessment and collection of property taxes and subsequently makes periodic statements to the Authority. Additionally, the Volunteer Firefighters Pension Fund was combined with the municipalities' volunteer pension funds and all volunteer funds transferred to the combined trust fund in January of 2000. The pro rata share of the required pension contributions is paid by each of the participating agencies in the Fire Authority. The ESD budget is adopted by a standalone resolution, separate from all other County funds. Information regarding the ESD budget is included for the reader in this budget book. In November of 2025, voters within the District approved a property tax mill levy increase of 6.89 mills which will be shared to the Ambulance Fund through a transfer to support Emergency Medical Services in the County.

Housing Authority

The Housing Authority was created by the Board of County Commissioners based on petitions, needs assessment, testimony and evidence offered. At a hearing on the petitions regarding the shortage of decent, safe, and sanitary dwelling accommodations in the County available to low-income families. The County Commissioners were appointed, ex officio, to serve as the commissioners of the Clear

Creek County Housing Authority. The Housing Authority budget is adopted in a standalone resolution, separate from other County funds. Information regarding the Housing Authority budget is included in this budget book.

Ambulance Sales Tax Fund – Operating expenditures for Emergency Medical Services (EMS) were accounted for in the General Fund in the year 2022 and prior. In 2023, sales tax adoption resulted in the creation of separate EMS dollars accounted for in the Ambulance Sales Tax Fund.

FUND ACCOUNTING

The accounts of the County budget are organized on separate funds, each of which is considered a separate accounting entity collecting specific revenues to carry out specific activities. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and how spending activities are managed. The various funds are grouped into fund types and broad fund categories as shown in the following table.

Fund Type	Purpose	2023 Funds
General Fund	This is the general operating fund of the County and is used to account for all financial resources except those required to be accounted for in a special revenue fund. Principal sources of revenue are property and sales taxes, charges for services, and State shared or grant revenue. Primary expenditures are for general administration, building services, transit, and law enforcement.	General Fund
Special & Restricted Revenue	These funds account for revenues derived from specific taxes or other earmarked revenue sources including state highway user's tax, federal and state grants, and property taxes that are legally restricted to expenditure for specific purposes.	Road and Bridge Emergency Telephone Conservation Trust Human Services Lodging Tax Public Health Open Space Trust Ambulance Sales Tax Capital Improvement Emergency Services District Housing Authority
Capital Projects	These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays.	Capital Projects Fund
Debt Service	Funds for the repayment of debt.	Health Clinic-Debt Service

BASIS OF ACCOUNTING

Basis of accounting refers to the specific time at which revenues and expenditures/expenses are recognized in the accounts and reported in financial statements. Additionally, the basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied and depends on the purpose for which the fund has been established.

Clear Creek County governmental funds use the modified accrual basis of accounting. Under this method, revenues are recognized when they become measurable and available as net current assets. "Measurable" means the amount of a transaction can be determined and "available" means collectible within the current period or soon thereafter to be used to pay current liabilities. Revenues collected by another governmental unit are considered measurable and are recognized at that time. Property taxes for the ensuing year are considered measurable and are accrued as receivable. However, since they are not available to finance current operations, they are recorded as deferred revenues. Expenditures are generally recognized on the accrual basis of accounting when the related fund liability is incurred.

BUDGETS AND BUDGETARY ACCOUNTING

The County follows these procedures in establishing the budgetary data reflected in the adopted budget:

- By Colorado state law, on or before October 15th annually, the County Budget Officer (Finance Director/Assistant County Manager) submits to the Board of County Commissioners a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted to obtain taxpayer comments.
- Prior to January 1, the budget is legally enacted through passage of a resolution. This resolution authorizes an expenditure budget at each fund level. The expenditure budget then becomes the level of control upon which expenditures cannot legally exceed appropriations.
- Formal budgetary integration in all funds is employed as a management control device during the year.
- Budgets are adopted for all funds on a basis consistent with generally accepted accounting principles (GAAP) as applicable to governmental units.
- If during the fiscal year the governing board deems it necessary, in the view of the needs of the various offices or departments, it may transfer by resolution, budgeted and appropriated monies from one or more spending agencies in a fund to one or more spending agencies in that fund or in another fund.
- If during the fiscal year, the County receives unanticipated revenue or revenues not assured at the time of the adoption of the budget from any source other than the local government's property tax mill levy, the governing board may authorize the expenditure of these unanticipated funds by enacting a supplemental budget and appropriation.
- All appropriations lapse at the end of each calendar year.

As required by law, this budget was adopted by the Clear Creek County Board of County Commissioners on December 9, 2025, by the Clear Creek County Emergency Services General Improvement District Board of Directors on December 9, 2025. The Public Trustee also submitted a budget to the Board of County Commissioners in October of 2025 which is incorporated and made a part of the 2026 County Budget adopted by the Board.

Fund Structure – Governmental Funds

Major Funds								
General			Road and Bridge			Human Services		
Non Major Funds								
Emergency Telephone	Open Space	Conservation Trust	Lodging Tax	Ambulance Sales Tax	Public Health	Capital Projects	Capital Improvement	Health Clinic Debt Service
Component Units								
Emergency Services District					Housing Authority			

Major Funds – Activities accounted for in major funds include general government services such as public safety, land use and planning, public improvements, road and bridge maintenance, and administrative services. All of these services are primarily funded with property tax, sales tax, grants, and charges for service.

Non-Major Funds – Activities accounted for in the non-major funds are funded through revenue that is legally restricted for a specific purpose such as 911 emergency response and medical services, open space acquisition and maintenance, promoting tourism, and public health prevention and education.

Component Units – The County reports two blended component units, the Emergency Services District (ESD) which provides emergency response to fire and other emergencies in the County, and the Housing Authority. The budget for each blended component unit is adopted separately from the County budget.

Fund Department Matrix

Department/Fund	General	Road & Bridge	Capital Projects	Emergency Telephone	Open Space Trust	Conservation Trust	Lodging Tax	Ambulance Sales Tax	Human Services	Public Health	Capital Improvement
Assessor	■										
Board of County Commissioners	■										
Clerk and Recorder/Elections	■										
Coroner	■										
County Attorney	■										
County Manager	■		■				■				
Emergency Medical Services	■			■				■			
Finance and Budget	■										
Human Resources	■										
Human Services	■								■		
Information Technology	■										
Internal Services	■		■		■	■					
Public Health	■									■	
Public Trustee	■										
Public Works	■	■									■
Sheriff	■		■	■							
Strategic and Community Planning	■		■		■	■					
Surveyor	■										
Transit	■										
Treasurer/Public Trustee	■										

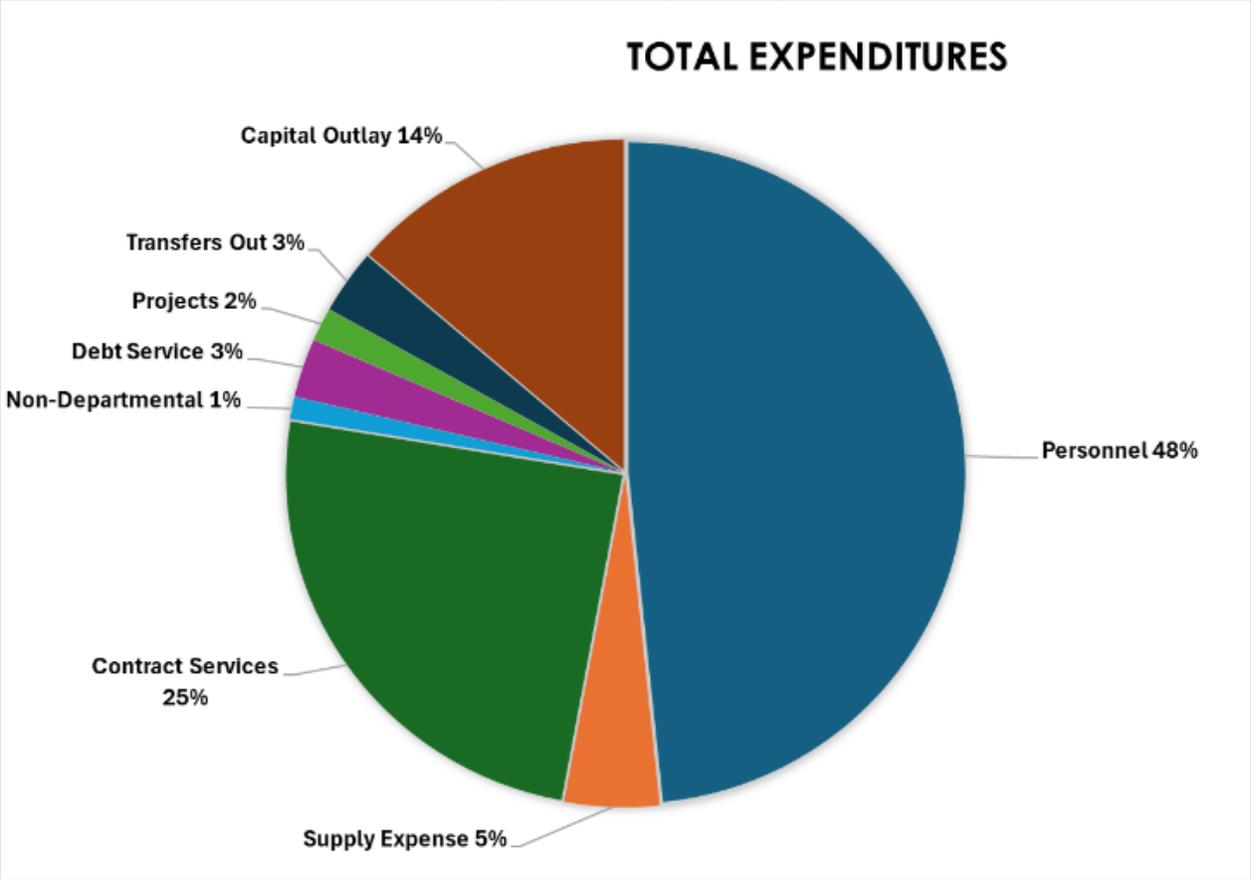
FINANCIAL POLICIES

The County’s financial policies guide elected officials and staff to assist in meeting resident needs and long-term financial sustainability. A structurally balanced budget is essential to maintain long-term financial sustainability. Each budget year, an analysis is completed to match ongoing revenue or recurring revenue with ongoing or recurring expenses. Due to the significant decline in property tax revenue expected over the next several years, recurring expenses may outpace recurring revenue for the next few years. The County expects to use the available fund balance to stabilize service delivery for residents and will continue to make strategic changes to ensure in the long-term, the County will return to a consistent structurally balanced budget year over year.

Commissioners have adopted a governmental fund balance policy. This policy sets reserve requirements equal to a specified percentage of the current year as follows: General Fund, 30%, Road & Bridge Fund and Open Space Trust Fund each 20% unless otherwise set by the Commissioners.

TABOR - In November 1992 Colorado voters passed the Taxpayer Bill of Rights (TABOR) as an amendment to the State Constitution. This amendment restricts growth in governmental spending and property tax revenues to amounts adjusted for inflation and a local growth factor. In 1999 the County voters approved a referendum that allowed the County to retain revenues that might otherwise have been refunded to citizens under the TABOR limits. As a result, the County can retain excess revenues, if any, and spend them for any governmental purpose. The County continues to be subject to other TABOR requirements, including a 3% emergency reserve, and no real estate transfer tax or income tax can be imposed.

2026 Adopted Budget Expenditures



Personnel

As depicted in the above pie chart, personnel costs, salaries and benefits, comprise the largest portion of the County’s operating budget. Operations of the County funded within the 2026 budget year include all statutorily required services including Assessor, Clerk & Recorder, Treasurer/Public Trustee, Coroner, Surveyor, Human Services, Public Health, Road and Bridge, and the Board of County Commissioners along with the County Attorney, but also the State Constitutionally required Sheriff role. Additional operations of the County include Public Lands acquisition and maintenance, Emergency Medical Services, Building and Planning, the Charlie’s Place Animal Shelter, the Roundabout Transit Program, a Transfer Station, Finance, Human Resources, Water Resources and Special Projects, Geographical Information Systems and Information Technology.

Mid-year 2025, 4.925 base operations level adjustments took place and as part of this final document an additional 7.200 full-time equivalent (FTE) positions will be added. Of these, 3.0 FTEs are considered unfunded, over-hire positions within the Sheriff’s Office Patrol team to ensure a service level is

maintained when turn-over in staffing occurs. Elected office and Divisional breakdown in staff are shown in Table 4 on Page 10.

The 2026 budget contemplates a \$287,575 increase between the revised 2025 budget and the 2026 budget for final. Staff recommended and the Board agreed to reduce Salaries in the General Fund by 5% or \$570,079 indicating that the team is contemplating turnover in the budget for 2026. This is a reasonable method given that the 2025 Revised Budget compared to the 2025 Estimated Expense is roughly \$1.5 million less than budgeted as the result of turnover, but \$1.8 million more than the estimated end of year 2025 expense.

Table 3
Fiscal Year 2022 through 2025 Salaries and Benefits

Salaries						
FUND	2022 Actual	2023 Actual	2024 Actual	2025 Rev Budget	2025 Est Expense	2026 Final Budget
01: General Fund	\$ 10,013,380	\$ 9,975,498	\$ 9,666,860	\$ 10,398,050	\$ 10,397,277	\$ 11,087,245
02: Road & Bridge	\$ 1,094,953	\$ 1,384,965	\$ 1,533,474	\$ 2,075,346	\$ 1,881,241	\$ 1,946,951
08: Open Space	\$ 69,610	\$ 38,388	\$ 39,201	\$ 40,210	\$ 37,831	\$ 51,772
12: Ambulance	\$ -	\$ 1,136,867	\$ 1,442,025	\$ 2,103,036	\$ 1,603,562	\$ 1,778,743
20: Human Services	\$ 819,869	\$ 832,085	\$ 817,468	\$ 1,128,110	\$ 897,783	\$ 1,014,970
21: Public Health	\$ 808,877	\$ 693,671	\$ 709,640	\$ 753,854	\$ 755,191	\$ 780,324
Grand Total	\$ 12,806,689	\$ 14,061,473	\$ 14,208,668	\$ 16,498,606	\$ 15,572,886	\$ 16,660,005

Benefits						
FUND	2022 Actual	2023 Actual	2024 Actual	2025 Rev Budget	2025 Est Expense	2026 Final Budget
01: General Fund	\$ 3,228,423	\$ 2,938,726	\$ 2,724,376	\$ 3,165,370	\$ 2,909,560	\$ 3,653,134
02: Road & Bridge	\$ 441,342	\$ 487,212	\$ 493,274	\$ 793,203	\$ 556,236	\$ 603,555
08: Open Space	\$ 30,104	\$ 16,239	\$ 15,695	\$ 16,608	\$ 11,611	\$ 16,049
12: Ambulance	\$ -	\$ 448,410	\$ 499,368	\$ 644,922	\$ 568,978	\$ 537,460
20: Human Services	\$ 366,350	\$ 300,616	\$ 289,587	\$ 361,991	\$ 308,836	\$ 314,925
21: Public Health	\$ 282,769	\$ 212,998	\$ 219,906	\$ 261,039	\$ 276,724	\$ 244,186
Grand Total	\$ 4,348,989	\$ 4,404,202	\$ 4,242,206	\$ 5,243,133	\$ 4,631,946	\$ 5,369,310

Total Benefits + Salaries	\$ 17,155,678	\$ 18,465,675	\$ 18,450,874	\$ 21,741,739	\$ 20,204,832	\$ 22,029,315
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Table 4
2024 through 2026 Budgeted Full-time Equivalent Positions

2024 Through 2026 Full-time Equivalent Positions	2024 Adopted	2025 Adopted	2025 Adjusted	2026 Proposed	2026 Final
TOTAL	210.313	193.650	4.925	197.575	205.775

	2024 Adopted	2025 Adopted	2025 Adjusted	2026 Proposed	2026 Final
Assessor's Office	4.375	3.900	0.000	3.900	3.900
Assessor (elected)	1.000	1.000		1.000	1.000
Appraiser Trainee	2.000	0.800		0.800	0.800
Licensed Appraiser	1.000	1.600		1.600	1.600
Property Transfer Technician/Mail Clerk	0.375	0.500		0.500	0.500

	2024 Adopted	2025 Adopted	2025 Adjusted	2026 Proposed	2026 Final
Clerk & Recorder	6.000	4.200	0.000	4.200	4.200
Clerk & Recorder (Elected)	1.000	1.000		1.000	1.000
Chief Deputy Clerk & Recorder	1.000	0.000		0.000	0.000
Deputy Clerk and Recorder	4.000	1.000		1.000	1.000
Deputy Clerk-Senior	0.000	2.200		2.200	2.200
Election Judges - <i>Temp Staff no in FTE Count</i>	1.000	1.000		1.000	1.000

	2024 Adopted	2025 Adopted	2025 Adjusted	2026 Proposed	2026 Final
Board of County Commissioners	3.000	3.000	0.000	3.000	3.000
Commissioners (elected)	3.000	3.000		3.000	3.000

	2024 Adopted	2025 Adopted	2025 Adjusted	2026 Proposed	2026 Final
Coroner	2.288	2.200	0.200	2.400	2.400
Coroner (elected)	1.000	0.500		0.500	0.500
Chief Deputy Coroner	1.000	0.800	0.200	1.000	1.000
Deputy Coroner I	0.288	0.900		0.900	0.900
Deputy Coroner II	0.000	0.000		0.000	0.000
Deputy Coroner III	0.000	0.000		0.000	0.000

	2024 Adopted	2025 Adopted	2025 Adjusted	2026 Proposed	2026 Final
County Attorney	2.000	2.800	0.000	2.800	3.000
County Attorney	1.000	1.000		1.000	1.000
Assistant County Attorney	0.000	1.000		1.000	1.000
Executive Assistant/Senior Paralegal	1.000	0.800		0.800	1.000

	2024 Adopted	2025 Adopted	2025 Adjusted	2026 Proposed	2026 Final
County Manager's Office	3.125	3.600	0.200	3.800	3.800
County Manager	1.000	1.000		1.000	1.000
Deputy County Manager - Frozen	0.000	1.000		1.000	1.000
Deputy Clerk to the BoCC	0.000	0.800		0.800	0.800
Public Information Officer	1.000	0.800	0.200	1.000	1.000
Operations Director	1.000	0.000		0.000	0.000
Administrative Assistant	0.125	0.000		0.000	0.000

	2024 Adopted	2025 Adopted	2025 Adjusted	2026 Proposed	2026 Final
Emergency Medical Services	24.800	24.800	0.000	24.800	27.800
EMS Director	1.000	1.000		1.000	1.000
Ambulance Billing Specialist	0.800	0.800		0.800	0.800
Captain: Quality Assurance Clinical Education	0.000	1.000		1.000	1.000
Critical Care Paramedic	7.000	7.000		7.000	8.000
Critical Care Paramedic (FTO \$1.50 inc)	3.000	3.000		3.000	3.000
Emergency Medical Technician	6.000	5.000		5.000	7.000
EMS Captain	3.000	3.000		3.000	3.000
CCHAT	4.000	4.000	0.000	4.000	4.000
CCHAT Director - LCSW	1.000	1.000		1.000	1.000
Behavioral Health Co-Responder	2.000	2.000		2.000	2.000
Community Paramedic/911	1.000	1.000		1.000	1.000

	2024 Adopted	2025 Adopted	2025 Adjusted	2026 Proposed	2026 Final
Finance	3.700	3.400	0.400	3.800	3.800
Finance Director/Assistant County Manager	1.000	1.000		1.000	1.000
Accounts Payable Specialist	1.700	1.600	-0.800	0.800	0.800
Grants Administrator	1.000	0.400	0.600	1.000	1.000
Senior Accountant	0.000	0.400	0.600	1.000	1.000

	2024 Adopted	2025 Adopted	2025 Adjusted	2026 Proposed	2026 Final
Human Resources	3.000	2.600	0.800	3.400	3.600
HR Generalist	1.000	0.800		0.800	1.000
HR Specialist	1.000	0.800		0.800	0.800
Human Resources Analyst	0.000	0.000	0.800	0.800	0.800
Human Resources Director	1.000	1.000		1.000	1.000

	2024 Adopted	2025 Adopted	2025 Adjusted	2026 Proposed	2026 Final
Human Services	13.750	13.750	0.000	13.750	13.750
Human Services Director	1.000	1.000		1.000	1.000
Adult Protection Supervisor	1.000	1.000		1.000	1.000
Assistance Coordinator HS	1.000	1.000		1.000	1.000
Bookkeeper-Admin HS	1.000	1.000		1.000	1.000
Caseworker I	0.000	0.000		0.000	0.000
Caseworker III	3.000	4.000		3.000	3.000
Caseworker Supervisor	1.000	1.000		1.000	1.000
Child Support Admin Tech	1.000	1.000		1.000	1.000
IM Eligibility Case Manager-HS	1.000	1.000		2.000	2.000
Office Administrator- HS	1.000	1.000		1.000	1.000
Psychologist	0.750	0.750		0.750	0.750
Veterans Service Office	1.000	1.000	0.000	1.000	1.000
Veterans Service Officer	1.000	1.000		1.000	1.000

	2024 Adopted	2025 Adopted	2025 Adjusted	2026 Proposed	2026 Final
Information Technology	3.000	2.600	0.000	1.600	1.600
IT Director AKA CHIEF INFO OFFICER	1.000	1.000		0.000	0.000
Level 2 - Help Desk Tech	1.000	0.800		0.800	0.800
Systems Administrator	1.000	0.800		0.800	0.800
Enterprise Program Project Mgr - CIP	0.000	0.000		0.000	0.000

	2024 Adopted	2025 Adopted	2025 Adjusted	2026 Proposed	2026 Final
Internal Services	8.750	4.950	0.600	5.550	6.550
Internal Services Director	1.000	1.000		1.000	1.000
Facilities Maintenance	4.750	3.150	0.400	3.550	4.550
Building Maintenance Supervisor	1.000	0.800	0.200	1.000	1.000
Facilities Maintenance Worker* 32 HRS	2.750	1.550		1.550	1.550
Facilities Tech I	1.000	0.800	0.200	1.000	2.000
Mapping	2.000	0.800	0.200	1.000	1.000
GIS Specialist	1.000	0.800	0.200	1.000	1.000
GIS Technician	1.000	0.000		0.000	0.000
Archives	1.000	0.000	0.000	0.000	0.000
Archivist	1.000	0.000		0.000	0.000

	2024 Adopted	2025 Adopted	2025 Adjusted	2026 Proposed	2026 Final
Public Health	9.340	8.625	-0.200	8.425	8.425
Public Health Director	1.000	1.000		1.000	1.000
Nurse Practitioner - Public Health	1.000	0.800		0.800	0.800
Public Health Administrative Assistant	1.000	0.800		0.800	0.800
Public Health Nurse	1.000	0.800		0.800	0.800
Environmental Health	2.000	1.800	-0.200	1.600	1.600
Environmental Health Specialist Manager	1.000	0.800		0.800	0.800
Environmental Health Tech/Emerg Prep	1.000	1.000	-0.200	0.800	0.800
Mountain Youth Network	3.340	3.425	0.000	3.425	3.425
MYN Manager	1.000	1.000		1.000	1.000
MYN Youth Advisor	0.240	0.200		0.200	0.200
MYN Youth Advisor Stepp	0.000	0.625		0.625	0.625
MYN Youth Involvement Coordinator	0.500	0.800		0.800	0.800
MYN Youth Program Coordinator	1.600	0.800		0.800	0.800
	2024 Adopted	2025 Adopted	2025 Adjusted	2026 Proposed	2026 Final
Public Works	35.375	35.225	0.500	35.725	35.725
Administration	5.000	5.000	0.000	5.000	5.000
Public Works Director	1.000	1.000		1.000	1.000
Asst to the Public Works Dir/County Eng	1.000	1.000		1.000	1.000
Capital Projects Manager	1.000	1.000		1.000	1.000
Administrative Assistant II R&B	1.000	1.000		1.000	1.000
Administrative Specialist R&B	1.000	1.000		1.000	1.000
Road & Bridge	22.000	22.000	0.000	22.000	22.000
District Supervisor-R&B	2.000	2.000		2.000	2.000
Entry-Level Mechanic	1.000	1.000		1.000	1.000
Equipment Operator II	12.000	12.000		12.000	12.000
Equipment Operator III	3.000	3.000		3.000	3.000
Public Works Technician	1.000	1.000		1.000	1.000
Senior Mechanic	2.000	2.000		2.000	2.000
Shop Foreman R&B	1.000	1.000		1.000	1.000
	2024 Adopted	2025 Adopted	2025 Adjusted	2026 Proposed	2026 Final
Public Works (continued)					
Site Development	1.000	0.800	0.000	0.800	0.800
Engineering Technician	1.000	0.800		0.800	0.800
Transfer Station	2.250	3.500	0.500	4.000	4.000
Equipment Operator II	0.000	1.000		1.000	1.000
Laborer/Cashier TS	1.000	1.000		1.000	1.000
Laborer/TS seasonal	0.250	0.500	0.500	1.000	1.000
Transfer Station Facility Manager	1.000	1.000		1.000	1.000
Transit	3.125	3.925	0.000	3.925	3.925
Bus Operator	2.125	2.925		2.925	2.925
Transit Supervisor	1.000	1.000		1.000	1.000

	2024 Adopted	2025 Adopted	2025 Adjusted	2026 Proposed	2026 Final
Animal Shelter	3.500	3.675	0.000	3.675	3.675
Shelter Assistant	1.500	1.675		1.675	1.675
Shelter Assistant Manager	1.000	1.000		1.000	1.000
Shelter Manager	1.000	1.000		1.000	1.000

	2024 Adopted	2025 Adopted	2025 Adjusted	2026 Proposed	2026 Final
Planning & Building	9.500	7.200	0.000	7.200	8.000
Planning & Building Svc Ops Mgr	1.000	0.800		0.800	0.800
Planning Manager	1.000	0.800		0.800	0.800
Chief Building Official	1.000	0.800		0.800	0.800
Building Inspector	0.500	0.800		0.800	0.800
Code Enforcement Officer	1.000	0.800		0.800	0.800
Permit Services Technician	1.000	0.800		0.800	0.800
Planner	1.000	0.800		0.800	0.800
Long-range Planner	0.000	0.000		0.000	0.800
Planning & Building Services Assistant	1.000	0.800		0.800	0.800
Plans Examiner	1.000	0.800		0.800	0.800

	2024 Adopted	2025 Adopted	2025 Adjusted	2026 Proposed	2026 Final
Public Lands	5.660	4.500	0.000	4.500	4.500
Public Lands Manager (Prev SCP Dir)	1.000	1.000		1.000	1.000
Open Space & Recreation	3.160	2.700	0.000	2.700	2.700
Open Space Coordinator	1.000	0.900		0.900	0.900
Trails Supervisor	0.660	0.800		0.800	0.800
Trails Technician	1.500	1.000		1.000	1.000
Water	0.900	0.800	0.000	0.800	0.800
Special Projects/Water Resources Manager	0.900	0.800		0.800	0.800

	2024 Adopted	2025 Adopted	2025 Adjusted	2026 Proposed	2026 Final
Sheriff's Office	64.000	59.025	2.025	61.050	64.050
Administration	5.500	10.025	0.525	10.550	10.550
Sheriff (elected)	1.000	1.000		1.000	1.000
Undersheriff	1.000	1.000		1.000	1.000
Captain Admin and Special Services-SO	1.000	1.000		1.000	1.000
Strategic Communication Manager	0.000	1.000		1.000	1.000
Administrative Services Director was Policy Writer	0.000	0.725	0.025	0.750	0.750
Accounting Specialist S.O.	0.500	0.500	0.500	1.000	1.000
Administrative Assistant S.O.	1.000	0.800		0.800	0.800
Administrative Sergeant	0.000	1.000		1.000	1.000
Records Technician	1.000	3.000	-2.000	1.000	1.000
Records Manager	0.000	0.000	1.000	1.000	1.000
CCIC TAC Coordinator	0.000	0.000	1.000	1.000	1.000

Sheriff's Office (continued)	2024 Adopted	2025 Adopted	2025 Adjusted	2026 Proposed	2026 Final
Confinement	26.500	27.000	0.500	27.500	27.500
Certified Sergeant Detentions	2.000	2.000		2.000	3.000
Sergeant - Detentions	0.000	1.000		1.000	0.000
Lieutenant Detentions	1.000	1.000		1.000	1.000
Captain-Detentions	1.000	1.000		1.000	1.000
Certified Deputy Detentions	2.000	2.000		2.000	2.000
Correctional Nurse	2.000	2.000		2.000	2.000
Court Security Officer	0.000	1.000		1.000	1.000
Inmate Program Coordinator	0.500	0.000	0.500	0.500	0.500
Kitchen Manager	1.000	2.000		2.000	2.000
Non Certified Deputy	16.000	15.000		15.000	15.000
Control Technician	1.000	0.000		0.000	0.000
Emergency Management	2.000	1.000	0.000	1.000	1.000
Emergency Management Director	1.000	1.000		1.000	1.000
Emergency Management Coordinator	1.000	0.000		0.000	0.000
Investigations	3.000	3.000	0.000	3.000	3.000
Sergeant - Investigations	0.000	0.000		0.000	0.000
Evidence Custodian	1.000	1.000		1.000	1.000
Investigator	2.000	2.000		2.000	2.000
Patrol	18.000	18.000	1.000	19.000	22.000
Sergeant-Patrol	2.000	4.000		4.000	4.000
Captain-Patrol	1.000	0.000	1.000	1.000	1.000
Lieutenant Patrol	0.000	1.000		1.000	1.000
Animal Control/Community Enforcement Officer	2.000	2.000		2.000	2.000
Certified Deputy	12.000	10.000		10.000	13.000
School Resource Officer	1.000	1.000		1.000	1.000
Communications	9.000	0.000	0.000	0.000	0.000
Sergeant	1.000	0.000		0.000	0.000
Dispatch Supervisor	1.000	0.000		0.000	0.000
Lead Dispatcher	1.000	0.000		0.000	0.000
Dispatcher	5.000	0.000		0.000	0.000
Radio System Technician	1.000	0.000		0.000	0.000

	2024 Adopted	2025 Adopted	2025 Adjusted	2026 Proposed	2026 Final
Surveyor	1.000	1.000	0.000	1.000	1.000
Surveyor (elected)	1.000	1.000		1.000	1.000

	2024 Adopted	2025 Adopted	2025 Adjusted	2026 Proposed	2026 Final
Treasury	3.000	2.600	0.400	3.000	3.000
Treasurer - INCLUDES PUBLIC TRUSTEE (elected)	1.000	1.000		1.000	1.000
Chief Deputy Treasurer and Public Trustee	1.000	0.800	1.200	2.000	2.000
Deputy Clerk Treasurer* 32 HRS	1.000	0.800	-0.800	0.000	0.000

2026 Adopted Capital Improvement Projects

In 2025, staff across all departments implemented the Capital Improvement Program policy and restarted the 10-year plan for capital projects. That plan was provided as part of the Proposed Budget and functions as a program that funds one-time capital projects through the budget annually. Within the General Fund, few projects are approved in 2026, and it was agreed that the County would only pursue the spending of more dollars on capital projects if unutilized properties that are assets of the County are sold. What follows are the 2026 Adopted Projects. In June of 2026, the County will evaluate revenues and if funds are made available, revisit the potential to fund those projects in the General Fund which are not approved as part of the adopted budget.

FUND	Project Name	Project #	2026 Adopted	Grant Funding	Year 2025 Spending	Prior to 2025 Spending
Ambulance	Equipment: Cardiac Monitors	2026-2	\$270,268	\$135,138	\$0	\$0
Ambulance	Station 1A Improvements Cooling Window Reflective Tint	2026-1	\$8,000	\$0	\$48,500	\$48,500
Capital Projects	CCC Sport Shooting Park Phase IV & final site work	2026-23	\$587,000	\$0	\$195,000	\$875,483
Capital Projects	Computer Leasing Part 1 of 4	2026-4	\$0	\$0	\$0	\$20,000
Capital Projects	NAS Storage Replacement and Consolidation: Lease	2026-6	\$0	\$0	\$20,000	\$20,000
Capital Projects	Software & Hardware = End of life fire wall replacements	2026-5	\$0	\$0	\$17,000	\$17,000
General	Patrol Vehicle Leases	2026-21	\$250,000	\$0	\$250,000	\$0
General	Vehicle Replacement Coroner's Office	2026-12	\$0	\$0	\$0	\$0
General	Coroner Video Surveillance Security System	2026-13	\$0	\$0	\$0	\$0
General	Sheriff's Office Equipment-E911 Funds	2026-20	\$47,000	\$0	\$0	\$0
General	Morgue	2026-11	\$0	\$0	\$0	\$50,000
General	Detentions Facility Improvements	2026-22	\$0	\$0	\$0	\$0
General	Courthouse Foundation Repair – Completed in 2025 Exigent	2026-16	\$0	\$0	\$0	\$300,000
General	Animal Shelter Parking lot reseal, crack repair & striping	2026-7	\$0	\$0	\$0	\$754,834
General	Annex Building Roof Replacement	2026-9	\$0	\$0	\$0	\$0
General	Courthouse Exterior lighting, Parking Lot, Generator	2026-14	\$0	\$0	\$0	\$0
General	District Attorney's Bldg Roof Replacement	2026-17	\$0	\$0	\$0	\$0
General	Lands Bldg Flat Roof Replace	2026-19	\$0	\$0	\$0	\$0
General	Transfer Station Office Roof Replacement	2026-24	\$0	\$0	\$0	\$0
General	Animal Shelter Washer/Dryer & Video Surveillance Security System	2026-8	\$0	\$0	\$0	\$0
General	Transit Vehicles Purchase of a new ADA Ford Transit Van	2026-26	\$104,424	\$104,424	\$0	\$130,530
General	Dumont Facility Improvements	2026-18	\$0	\$0	\$0	\$0

FUND	Project Name	Project #	2026 Adopted	Grant Funding	Year 2025 Spending	Prior to 2025 Spending
General	Vehicles: CCHAT's 2nd Response Vehicle	2026-3	\$0	\$0	\$0	\$12,000
General	Countywide Financial & Human Resources Enterprise	2026-27	\$0	\$0	\$0	\$0
General	Transfer Station Generator & Video Surveillance System	2026-25	\$0	\$0	\$0	\$0
General	Courthouse ADA connection from Fox Lot to main entrance	2026-15	\$0	\$0	\$0	\$0
General	SQL System for GIS	Added	\$0	\$0		
Road & Bridge	Guanella Pass Road Retaining Wall	2026-32	\$80,000	\$0	\$0	\$0
Road & Bridge	Upfitting of leased equipment	2026-35	\$40,000	\$0	\$40,000	\$0
Road & Bridge	Equipment, trailers & upfitting for maintenance of condition crews	2026-36	\$40,000	\$0	\$0	\$0
Road & Bridge	Vehicles & Equipment Lease: grader, dump truck & 3 admin vehicles	2026-33	\$198,219	\$0	\$45,153	\$0
Road & Bridge	Snow & Ice Equipment Vehicles & Equipment	2026-34	\$199,452	\$0	\$79,200	\$0
Road & Bridge	Brook Forest Facility Repairs Maintenance and repairs to roof, insulation, siding, bathroom, entry door, and heater	2026-10	\$70,000	\$0	\$0	\$0
Road & Bridge	Witter Gulch Road (East District) Major rehabilitation of asphalt pavement surface	2026-28	\$1,240,323	\$0	\$3,749,396	\$3,749,396
Road & Bridge	Golden Willow Road (East District) Upper Bear Creek to End of Maint.	2026-29	\$750,000	\$0	\$0	\$0
Road & Bridge	Floyd Hill (West District) Ponderosa Drive	2026-30	\$468,411	\$0	\$0	\$0
Road & Bridge	Soda Creek Road (West District) Soda Creek Road	2026-31	\$1,388,982	\$0	\$0	\$0

2026 Adopted Fund Transfers

In 2026, several transfers between funds are planned to accomplish

FUND	Transfer FROM Amt	Transfer TO Amt	Activity
General	\$ 458,323		Health Clinic Debt
General	\$ 200,000		Public Health Fund
General	\$ 10,000		Housing Authority
General	\$ 337,000		CIP 2026-23
Capital Projects		\$ 337,000	CIP 2026-23
Health Clinic		\$ 458,323	Health Clinic Debt
Public Health		\$ 200,000	Public Health Fund
Housing Authority		\$ 10,000	Housing Authority
Emergency Telephone	\$ 147,000		Info Technology
General Fund		\$ 100,000	Info Technology
General Fund		\$ 47,000	Sheriff's Equipment
Open Space	\$ 310,622		Rec Salaries @ 55%
General		\$ 310,622	Rec Salaries @ 55%
Conservation Trust	\$ 34,000		Open Space
General		\$ 34,000	Open Space
Emergency Services General Improvement District	\$ 439,786		Property Tax Revenue
Ambulance		\$ 439,786	Property Tax Revenue
	\$ 1,462,945	\$ 1,462,945	

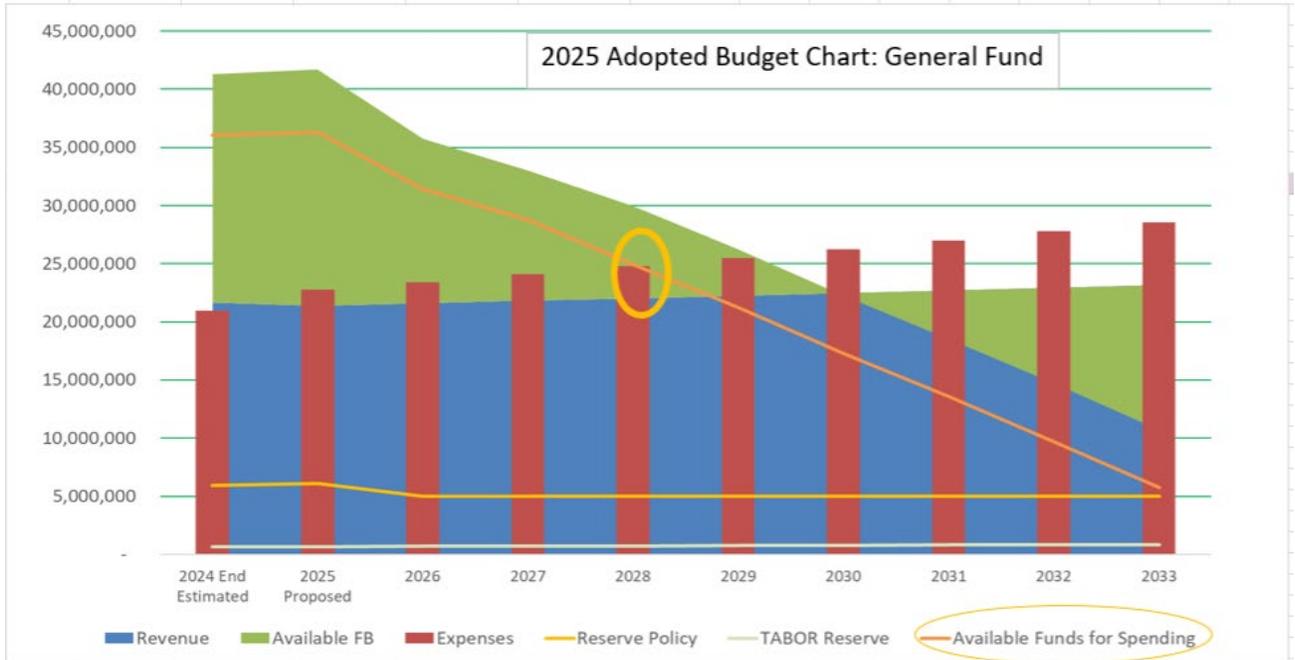
2026 Adopted Administrative Charges

Annually, the County evaluates prior year spending on service delivery to operations utilizing base services within other funds. These other funds are then charged an administrative fee. The method of creating these fees is outlined within the U.S. Code of Federal Regulations section 2 part 200. Because many of the operations outside the General Fund also receive federal or state reimbursements for expenses, a defensible method for fee creation is prudent to ensure no reimbursement from partner agencies is hindered. Below are the list of administrative charges for General Fund operations within the year 2026 adopted budget.

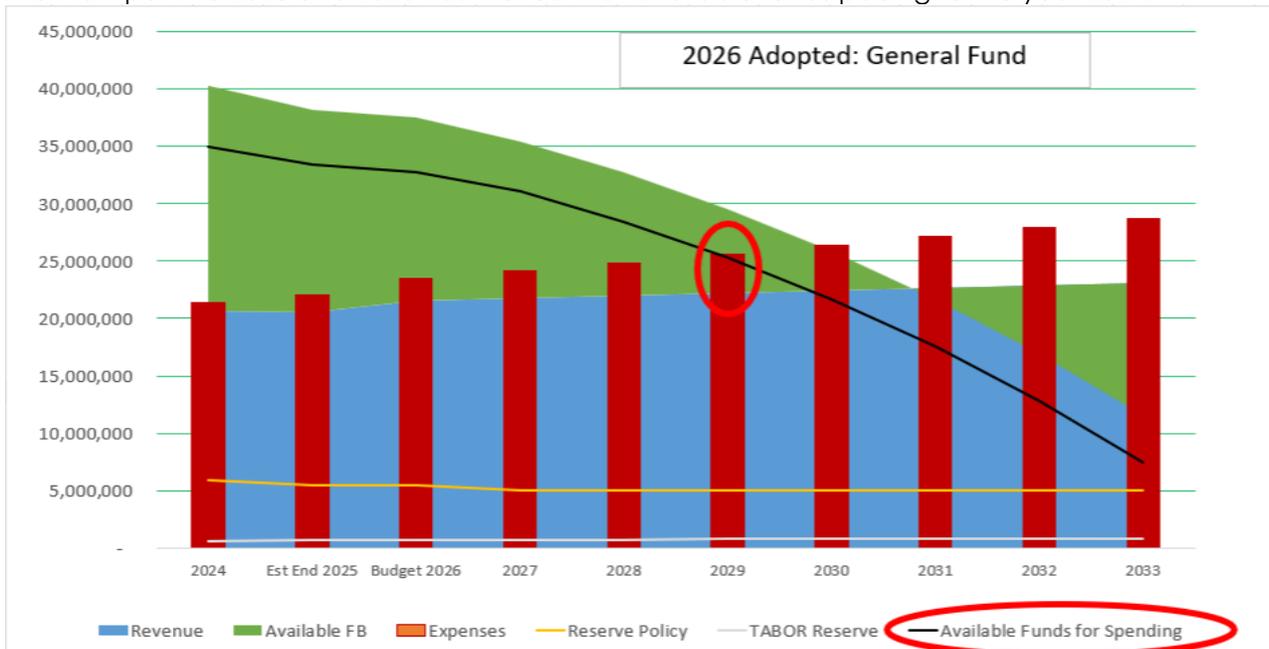
FUND	Amount
Human Services	\$ 104,200
Road & Bridge	\$ 627,201
Ambulance Fund	\$ 454,706
Emergency Services General Improvement District	\$ 27,654
Open Space Fund	\$ 30,461
Open Space Fund	\$ 20,308
	\$ 1,264,530

Conclusion

Clear Creek County continues to face significant structural funding issues. Efforts have been made to reduce operations, increase revenue and streamline services. Investment of time together as a team to create the 2026 Budget is part of the County's long-standing efforts to confront structural budgetary challenges as we transition away from a primarily resource-extraction-based economy. A testament to focused work together reflects in the County's work between the 2025 and 2026 budget on the General Fund. During the 2025 budget adoption process, staff reduced fund balance spending, but ultimately, the year 2028 was identified as being the year where spending would out pace fund balance and revenue.



The work put into 2025 and 2026 has moved that available funds pacing to the year 2029.



The opportunities for further savings through efficiency and cost reduction have been largely exhausted. Moving forward, the only viable options to address the ongoing financial crisis are service line eliminations and new revenue solutions.

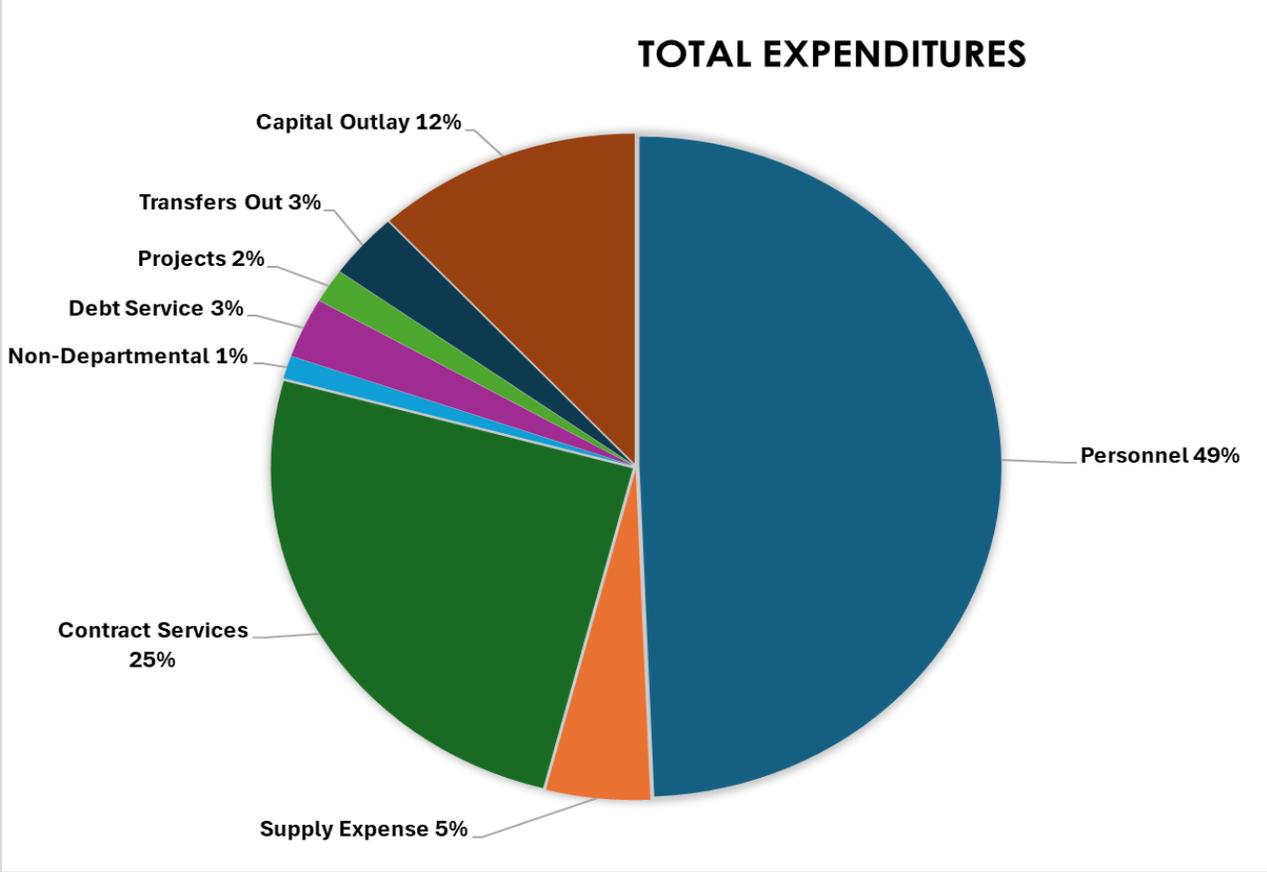
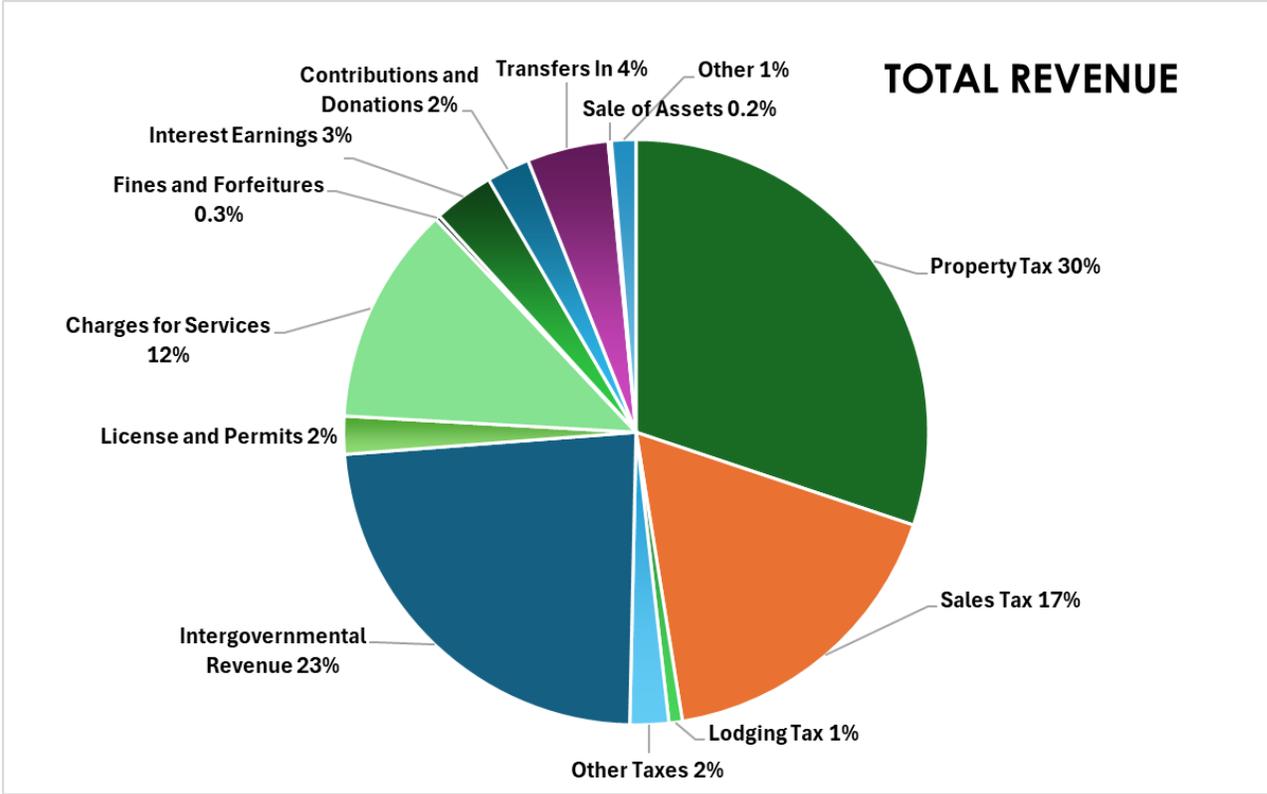
Adopted 2026 Budget

Budget Summary - Clear Creek County & Public Trustee

Revenue	2024-Actual	2025--Rev Budget	2025-Estimated	2026-Adopted
Property Tax	11,891,586	11,915,029	12,950,186	12,610,236
Sales Tax	6,173,637	7,249,446	5,988,738	7,249,446
Lodging Tax	311,901	390,000	411,050	310,000
Other Taxes	886,364	917,000	984,872	897,000
Intergovernmental Revenue	9,331,822	10,348,906	8,071,792	9,811,385
License and Permits	594,337	858,279	1,001,510	874,424
Charges for Services	4,905,449	5,345,930	4,952,539	5,063,515
Fines and Forfeitures	73,464	51,000	332,632	106,000
Interest Earnings	1,725,226	1,665,600	1,403,118	1,399,000
Contributions and Donations	271,894	715,085	551,236	998,808
Transfers In	705,788	1,121,972	870,968	1,879,731
Sale of Assets	193,640	380,000	55,903	75,000
1 Other	188,410	333,925	336,573	566,462
Total Revenues	37,253,519	41,292,171	37,911,120	41,841,006
Expenses				
Personnel	19,234,723	22,759,213	21,103,974	23,092,801
Supply Expense	2,010,855	2,330,278	2,788,614	2,167,893
Contract Services	9,251,310	12,794,735	10,945,094	11,832,357
Non-Departmental	309,518	367,255	448,336	518,726
Debt Service	933,197	858,237	851,411	1,370,333
Projects	1,378,114	579,370	480,402	768,912
Transfers Out	705,438	968,128	726,585	1,496,945
Capital Outlay	5,607,087	6,689,639	5,067,979	5,543,484
Total Expenditures	39,425,295	48,000,755	43,066,295	46,791,451
<hr/> \$ (2,171,776) \$ (6,708,584) \$ (5,155,176) \$ (4,950,445)				

1 Other: Includes Removal of Health Clinic Site Management & Reimb by Reg. Hsg Authority EE

Adopted 2026 Budget Clear Creek County Funds



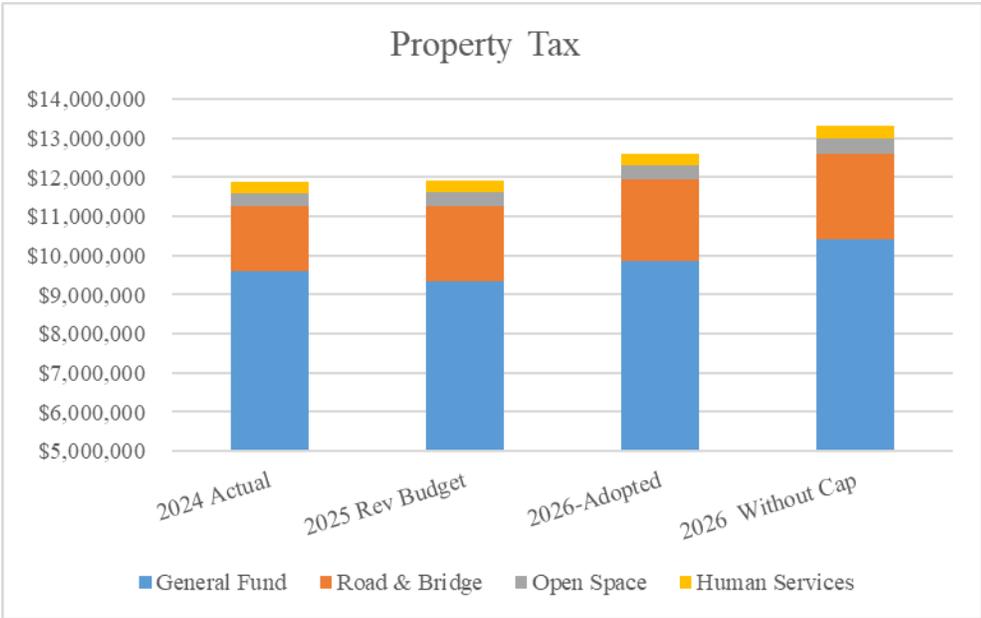
Revenue

Revenue sources are broken into Major and Minor sources. For Clear Creek County, the Major revenue sources are Property Tax, Intergovernmental (grants both formula and discretionary), and Sales Tax.

Property Tax

The Commission and community have been working hard to address Property Tax, a major revenue source for the County. In 2024, House Bill 24-1302 passed requiring that local governments with an increase beyond 5.25% in Assessed Value growth cap the revenue they collect. In 2026, Clear Creek County must apply the cap in response to a 11.8% growth in Assessed Value.

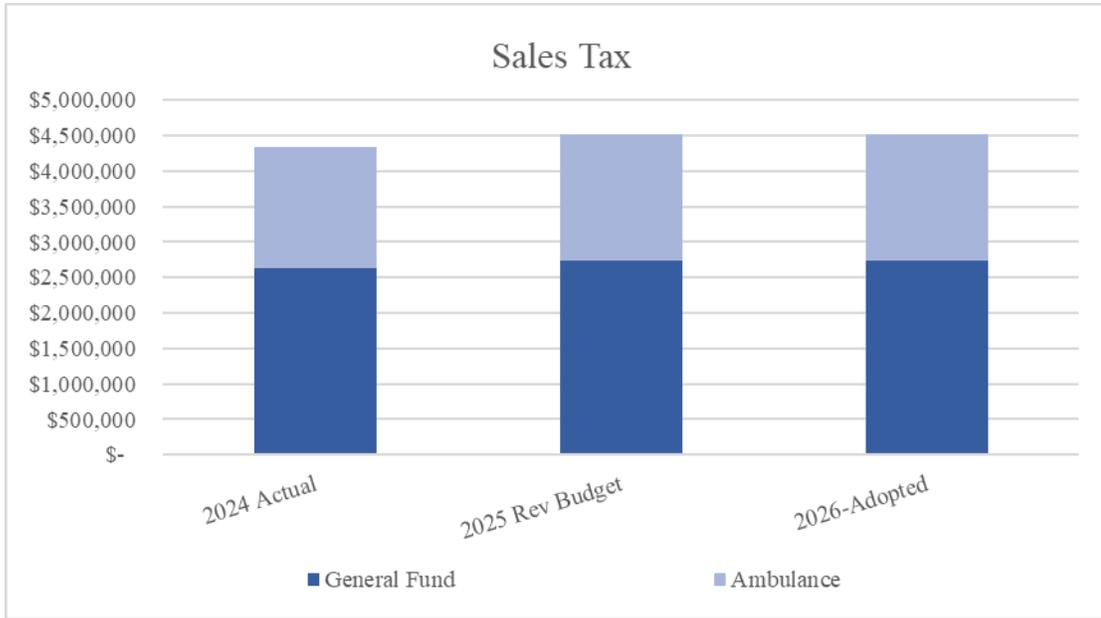
To identify the cap, the County must first determine its Qualified Property Assessed Value, apply the growth cap, and then add back the remaining property tax sources. This results in a 5.54% reduction in the total assessed value. The original Assessed Value for the County as provided in the Assessor's Preliminary values was \$379,159,280 compared to the Capped Property Assessed value of \$358,159,280. The outcome is a 5% reduction in revenue or \$729,668 across all funds of which \$571,089 in just the General Fund that cannot be collected in 2026.



Fund / Mill Levy	2024 Actual	2025 Rev Budget	2026-Adopted	2026 Without Cap
General Fund / 27.516	\$ 9,597,997	\$ 9,324,828	\$ 9,868,915.61	\$ 10,429,989.88
Road and Bridge / 5.750	1,674,856	1,948,603	\$ 2,062,300.65	\$ 2,179,547.97
Open Space / 1.000	327,364	338,887	\$ 358,660.98	\$ 379,051.82
Human Services / 0.890	291,354	301,610	\$ 319,208.27	\$ 337,356.12
Total	\$ 11,891,571	\$ 11,913,929	\$12,609,085.52	\$ 13,325,945.78

Sales Tax

Sales tax is not anticipated to grow in 2025. It is estimated that the County will receive the same amount budgeted in 2025 which was \$7,249,446. We are hopeful that additional sales tax will arrive through the end of 2026, and for now, it is recommended that the County maintain the same proposed budgeted revenue as was budgeted in 2025.



Fund	2024 Actual	2025 Rev Budget	2026-Adopted
General Fund	\$ 2,628,091	\$ 2,735,640	\$ 2,735,640
Ambulance	1,708,259	1,778,166	\$ 1,778,166
Total	<u>\$ 4,336,350</u>	<u>\$ 4,513,806</u>	<u>\$ 4,513,806</u>

Intergovernmental Revenue

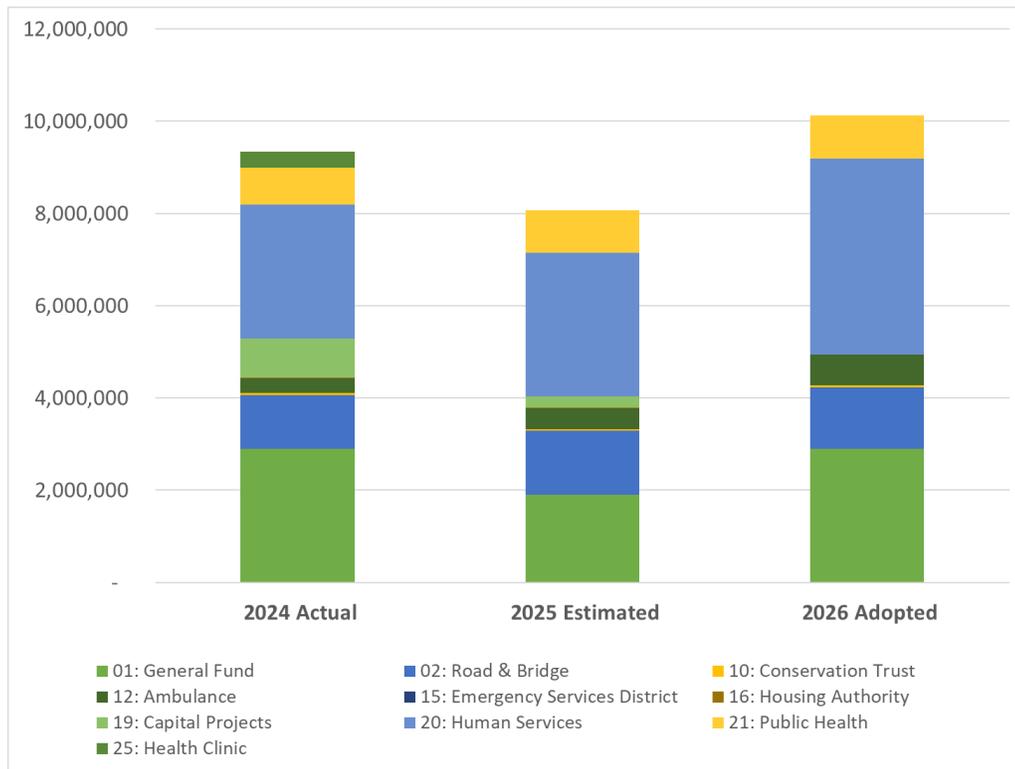
The County’s reliance on grant funding through both formulaic and discretionary grants is substantial. In fact, the County is positioned to receive more in grant funding for County operations than through Property Tax or any other financial means.

In 2025, the Board adopted a grant administration policy focusing discretionary grants toward gaps in funding identified through the budget process and priorities of the Board. Additionally, the Board returned the Grant Administrator role to a full-time position.

Unlike property tax, grants are not guaranteed funding, no matter if they are discretionary or formulaic—these dollars are shared to the County when available by the organization primarily responsible for distribution. Formulaic grants are a substantial portion of funding for Human Services and Public Health—these grants are reliant upon distribution through the federal government. The same is the case for Transit funding—while distributed through the state of Colorado, these discretionary grants are reliant upon the federal government for receipt of funds. These funding sources have typically been reliable, but volatility in distribution potential has turned these sources into unstable sources of funding.

Grant efforts will continue to focus on sources with less volatility, and less traditional. For example, in 2026 and 2027, Gateway to the Rockies Opioid Council (GROC), a private/non-profit organization outside of government systems, will provide funding to CCHat and the Mountain Youth Network. Without GROC funding, these operations would be reliant upon the General Fund. Reliance on grant funding to operate has a secondary impact on the potential for the County to project revenue resource. Until a stable, year over year revenue source can be found to cover approximately \$10.5 million in need, the County must maintain a focus on grant management/administration to proactively seek funding and administer dollars.

Intergovernmental Revenue



Debt Summary, Legal Limit, and Amount Outstanding

The County uses long-term debt to fund capital projects or capital equipment purchases. Currently, the County has three issues outstanding which are described in further detail on the next page. The County did not receive a bond rating for these issues. The following table shows required principal and interest payments by year and includes the name of the fund where the expenditure will be recognized.

Year	General Fund			Road and Bridge	Health Clinic-Debt Service
	Sheriff's Office Patrol Vehicles	Cell Tower Sublease	Body Worn Cameras	Heavy Equipment	Health and Wellness Center
2025	34,728	35,107	93,884	118,823	638,478
2026	104,184	23,791	93,884	287,336	639,672
2027	104,184	19,826	-	198,219	640,491
2028	124,656	12,188	-	198,219	640,933
2029	165,612	-	-	198,219	640,998
2030	165,612	-	-	198,219	640,688
Total	\$ 698,976	\$ 90,912	\$ 187,768	\$ 1,199,035	\$ 3,841,260

*Note: 2026 begins a fund transfer from the General Fund to the Health Clinic Debt Service Fund

Legal Debt Limit – Colorado Revised Statute 30-26-301 (3) limits general obligation indebtedness to three percent of actual value of all property within the County. Actual Value is determined by the County Assessor. The County does not have debt subject to this limit. However, the table below shows a calculation of this limit.

Legal Debt Limit	
	2026 Amount
Actual Value	\$ 3,845,738,540
3% of Total	115,372,156
Amount of Debt Applicable to Limit	\$ -

Certificates of Participation and Capital Leases

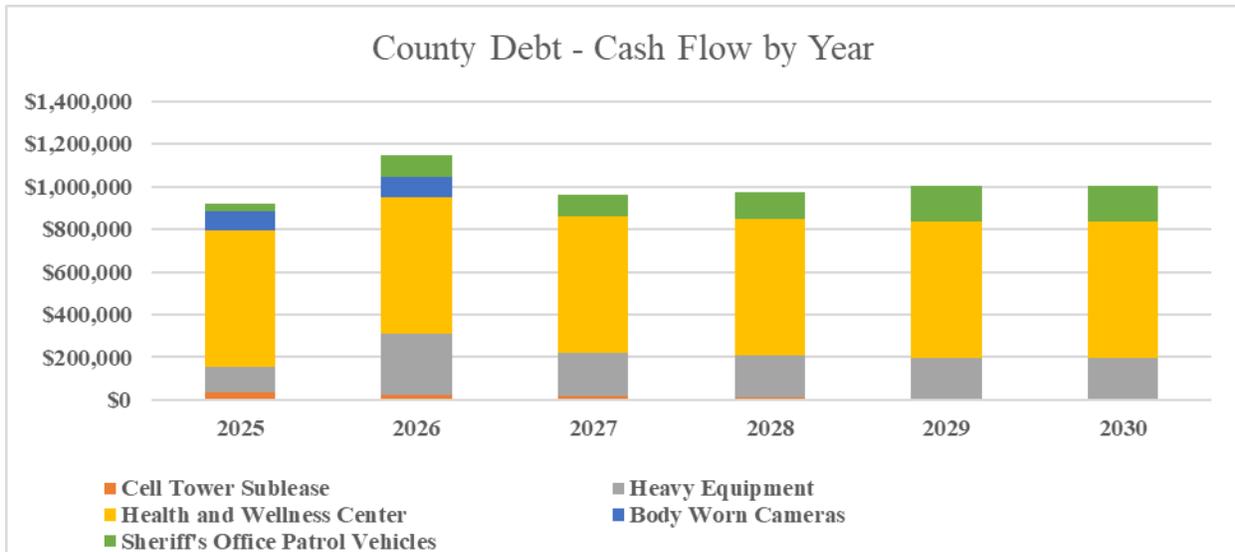
Following is a summary of outstanding debt issues along with a chart showing the cash flow related principal and interest payments by year.

Certificates of Participation – Certificates of Participation (COPs) are a lease purchase obligation. COPs are financing agreements where a 3rd party places a lien on County owned property and provides cash proceeds to the County for construction of a capital project. The County agrees to make lease payments over an extended term and repay the cash proceeds along with interest. Once repayment is reached, the 3rd party releases the lien on County property. The Health and Wellness Center was constructed using \$5.6M in COP proceeds secured by a lien on the County Courthouse over a 10-year term, ending in the year 2030, with an interest rate of 2.51%.

Repayment is from the Health Clinic-Debt Service Fund. Budget year 2026 is the first year that the debt fund will require a transfer from the General Fund to meet obligations on loan repayment.

Capital Leases– The County is expanded its use of lease purchasing to include the Sheriff's Office patrol vehicles and in 2026 the Road & Bridge team anticipate leasing equipment within their operations. Details on interest and terms are pending the Road and Bridge team, but it is anticipated that the leasing will follow the same method as the Sheriff's Office Patrol vehicles which are 5-year

term leases with interest rate of 5.79%, Leases in place from 2025 to prior years include heavy equipment within the Road and Bridge fund for heavy equipment which ends in 2026 completing the 5-year term with an interest rate of 2.79%.



Unfunded 2026 Budget Requests

The following summarizes countywide requests for funding which could not be entertained in the 2026 budget adoption. Mid-year 2026, Capital Improvement requests may be funded via supplemental request if the County is able to sell property (utilize one-time funds) no longer used and staffing or other operations related requests may be entertained if year over year revenue come in higher than projected.

Unfunded Requests

Capital

Description	Project Number	Division/Department	Amount
SQL System for GIS	*Late Add*	Internal Svcs	\$ 43,500
Vehicles: CCHAT's 2nd Response Vehicle	2026-3	CCHAT	\$ 12,000
Computer Leasing Part 1 of 4	2026-4	Information Tech	\$ 20,000
Software & Hardware = End of life fire wall replacements	2026-5	Internal Svcs	\$ 17,000
NAS Storage Replacement and Consolidation: Lease	2026-6	Information Tech	\$ 20,000
Animal Shelter Parking lot reseal, crack repair & striping	2026-7	Animal Shelter	\$ 11,000
Animal Shelter Washer/Dryer & Video Surveillance Security System	2026-8	Animal Shelter	\$ 47,000
Morgue	2026-11	Coroner	\$ 1,000,000
Vehicle Replacement Coroner's Office	2026-12	Coroner	\$ 50,000
Coroner Video Surveillance Security System	2026-13	Coroner	\$ 30,000
Courthouse Exterior lighting, Parking Lot, Generator	2026-14	Internal Services	\$ 71,300
Courthouse ADA connection from Fox Lot to main entrance	2026-15	Countywide Capital Project	\$ 50,000
PW Dumont Facility Improvements	2026-18	Internal Svcs	\$ 140,000
Lands Building Flat Roof Replacement	2026-19	Internal Services	\$ 70,000
Sheriff's Office Equipment	2026-20	Sheriff's Office	\$ 160,000
Detentions Facility Improvements	2026-22	Sheriff's Office	\$ 55,000
Transfer Station Roof Replacement	2026-24	Public Works	\$ 40,000
Transfer Station Generator & Video Surveillance System	2026-25	Public Works	\$ 98,000
Countywide Financial & Human Resources Enterprise	2026-27	Fin & HR	\$ 120,000
			\$ 2,054,800

Unfunded Requests

Staffing & Other Operating Requests

Description	Fund	Division/Department	Amount
Chief Deputy Clerk & Recorder - Mid-year 2026	1.000 FTE	Clerk & Recorder	\$ 110,218
Code Enforcement Officer	0.800 FTE	Building	\$ 87,875
Sergeant - Investigations	1.000 FTE	Sheriff's Office	\$ 145,803
Step & Grade Inc for SO	Promotions	Sheriff's Office	\$ 90,000
Deputy Coroner II Promotion	Promotions	Coroner	\$ 34,326
Coroner	0.5000 FTE	Coroner	\$ 49,935
*Deputy County Manager	1.000 FTE	County Manager	\$ 221,390
Operating Increase (GIS Developer, Utilities, Gas)	Operating	Internal Services	\$ 39,300
All Staff Receive 6.25% retirement match inline w/FPPA	Operating	Benefit Inc	\$ 196,988
CCC Sport Shooting Park	Operating	Internal Services	\$ 104,394
			\$ 1,080,229

2026 FINAL Budget

Elected Officials

Board of County Commissioners

The BOCC is the policy-setting body for the County

George Marlin – District I

Rebecca Lloyd – District II

Jodie Hartman-Ball – District III

Assessor – Donna Gee

The Assessor values property for tax purposes.

Clerk & Recorder – Brenda Corbett

The Clerk & Recorder records official documents, registers and licenses motor vehicles, and administers governmental elections.

Coroner – Chris Hegmann

The Coroner investigates and rules on deaths in the County.

Appointed Sheriff – Ron Thoront (Undersheriff-Matt Brown)

The Sheriff's Office provides patrol, investigation, confinement (jail) and other functions for the County.

Surveyor – Gary Faselt

The surveyor represents the County in county boundary disputes and files all surveys, field notes, calculations, maps and any other records pertaining to work authorized by the BOCC.

Treasurer/Public Trustee – Carol Lee

The Treasurer collects and distributes taxes for all governments in the County, invests public funds, and acts as the Public Trustee.

Office of the District Attorney, 5th Judicial District

District Attorney – Heidi McCollum

The DA is the prosecuting officer who represents the government in the prosecution of criminal offenses. The County partially funds the cost of the 5th Judicial District.

2026 FINAL BUDGET

2026 Final Budget Summary - All Funds & Component Units

Fund	Estimated FY26 Beginning Balance	FY26 Final Revenue	FY26 Final Expenses	FY26 FINAL TABOR Reserves	FY26 Clear Creek Policy Reserves	FY26 Estimated Ending Fund Balance
Non-spendable Fund Balance						
Prepaid or Inventories			(46,100)			
Restricted Funds						
General Fund	15,978,898	21,567,438	23,533,274	705,998	5,482,514	14,013,062
Road & Bridge	3,600,790	7,418,087	10,347,198		497,231	671,679
Open Space Trust Fund	1,957,951	507,761	511,140	15,334	256,894	1,954,572
Ambulance Sales Tax	427,888	4,069,573	4,301,565			195,897
Public Health	(0)	1,658,486	1,378,999			279,487
Emergency Telephone	203,427	376,000	503,764			75,663
Capital Improvement Trust	6,339	26,000	25,260			7,079
Special Revenue Funds						
Conservation Trust Fund	28,083	43,000	34,000			37,083
Lodging Tax	353,311	310,000	310,000			353,311
Human Services	316,308	4,584,838	4,621,513			279,634
IntraFund Transfer Fund						
Capital Projects Fund	68,294	601,500	593,015			76,779
Debt Service Funds						
Health Clinic Debt Service	1,521,306	678,323	677,823			1,521,806
County Funds	24,276,287	41,841,006	46,791,451	721,332	6,236,639	19,466,050
Clear Creek County Component Units						
Emergency Services District	137,077	2,122,274	2,122,274	63,668		137,077
Housing Authority	27,171	10,500	10,050			27,621
Component Units	24,440,535	43,973,780	48,923,775	785,001	6,236,639	19,630,748

2024 AND 2025 SUMMARY OF SPENDING VS BUDGETED

2024 Actual & 2025 Projected End of Year

Fund	FY24 Beginning Balance - ACFR 2023	FY24 Budgeted Revenues	FY24 Budgeted Appropriations	FY24 Actual Revenue	FY24 Actual Expense	FY25 Beginning Balance - ACFR 2024	FY25 Revised Budget Revenues	FY25 Revised Budget Expenses	FY25 Estimated Revenue	FY25 Estimated Expense	TABOR Restricted Reserves FY25	FY25 Clear Creek Policy Reserve	FY25 Estimated Ending Fund Balance MINUS TABOR	FY26 Beginning Balance Includes
Non-spendable Fund Balance														
Prepaid or Inventories			-			(110,525)				(46,100)				
Restricted Funds														
General Fund	19,665,550	21,415,883	22,373,693	20,618,449	21,359,857	17,614,042	21,371,103	22,746,002	20,557,984	22,082,602	681,893	5,482,514	15,297,005	15,978,898
Road & Bridge	6,276,175	7,144,969	10,434,910	5,981,215	6,396,884	5,860,506	7,308,689	10,793,180	6,944,468	9,204,185	-	497,231	3,600,790	3,600,790
Open Space Trust Fund	1,961,879	415,499	699,669	471,835	680,094	1,753,620	285,055	648,824	620,706	416,375	-	344,452	1,957,951	1,957,951
Ambulance Sales Tax	897,384	3,387,950	3,468,232	3,329,326	3,406,899	819,810	3,468,117	3,956,549	3,394,884	3,786,805	-	-	427,888	427,888
Public Health	292,123	1,499,223	1,650,827	1,158,182	1,106,351	343,011	1,807,645	1,742,950	1,473,590	1,816,601	-	-	(0)	(0)
Emergency Telephone	542,520	475,500	362,498	461,152	214,474	789,197	496,000	998,609	370,797	956,567	-	-	203,427	203,427
Capital Improvement Trust	21,801	26,000	41,260	24,861	40,227	6,435	26,000	26,250	25,130	25,227	-	-	6,339	6,339
Special Revenue Funds														
Conservation Trust Fund	18,976	50,250	40,000	47,348	40,000	26,324	53,000	53,000	34,031	32,272	-	-	28,083	28,083
Lodging Tax	313,847	302,000	452,000	311,901	321,146	304,602	390,000	390,000	411,050	362,341	-	-	353,311	353,311
Human Services	269,435	4,034,020	4,005,049	3,213,970	3,174,964	308,690	4,016,562	4,175,378	3,444,286	3,436,668	-	-	316,308	316,308
IntraFund Transfers														
Capital Projects Fund	964,843	2,659,000	3,322,000	1,028,454	1,959,770	33,526	968,731	968,731	264,500	229,733	-	-	68,294	68,294
Debt Service Funds														
Health Clinic Debt Service	2,032,435	1,385,000	1,856,882	606,826	724,630	1,914,633	1,101,269	1,501,282	369,693	763,020	-	-	1,521,306	1,521,306
County Funds	33,256,968	42,795,294	48,707,020	37,253,519	39,425,295	29,663,870	41,292,171	48,000,755	37,911,120	43,066,295	681,893	6,324,197	23,780,702	24,462,595
Component Units														
Emergency Services District	89,149	828,639	828,639	857,086	821,636	124,598	846,647	846,647	854,126	841,647	-	-	137,077	137,077
Housing Authority	18,442	-	10,000	4,436	7,305	15,573	14,250	10,050	13,994	2,396	-	-	27,171	27,171
Component Units	33,364,559	43,623,933	49,545,659	38,115,040	40,254,236	29,804,041	42,153,068	48,857,452	38,779,239	43,910,338	681,893	6,324,197	23,944,950	24,626,843

County Commissioners



DESCRIPTION

The Board of County Commissioners serves as both administrative and the policy-making body for Clear Creek County. All powers of the County, as a legal entity, are exercised by the board of county commissioners and not by its individual members. Clear Creek County's elected County Commissioners are District I and Board Chair George Marlin, District II Rebecca Lloyd, and District III Jodie Harman-Ball.

Commissioners				
Salaries and Wages	\$ 256,725	\$ 290,613	\$ 290,613	\$ 299,331
Employee Benefit Cost	\$ 63,591	\$ 100,083	\$ 113,387	\$ 92,793
Operating Supplies	\$ 705	\$ 1,000	\$ 1,000	\$ 1,000
Postage	\$ 246	\$ 500	\$ 90	\$ 500
Ads and Legals	\$ 3,102	\$ 3,000	\$ 800	\$ 3,000
Dues and Registrations	\$ 56,217	\$ 58,000	\$ 58,000	\$ 87,700
Telephone	\$ 1,064	\$ 2,000	\$ 525	\$ -
Travel and Subsistence	\$ 12,459	\$ 15,000	\$ 6,000	\$ 8,000
Other Expenses	\$ 3,848	\$ 5,000	\$ 1,300	\$ 700
Total Expenses	\$ 397,955	\$ 475,196	\$ 471,715	\$ 493,024

Assessor



DESCRIPTION

The Assessor is an elected official, established by the Colorado State Statutes. Donna Gee is Clear Creek County's Assessor. The Assessor's Office is responsible for the evaluation and assessment of all taxable real and personal property within the county. Their duties include the discovery, valuation, and listing of all property classifications.

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Personal Property Tax Penalty	\$ 650	\$ -	\$ 975	\$ -
Assessor Records	\$ 2,248	\$ 1,000	\$ 2,997	\$ 1,000
Total Revenue	\$ 2,898	\$ 1,000	\$ 3,972	\$ 1,000
Salaries and Wages	\$ 271,952	\$ 239,665	\$ 275,033	\$ 311,861
Overtime	\$ -	\$ -	\$ -	\$ -
Employee Benefit Cost	\$ 80,700	\$ 85,040	\$ 82,699	\$ 101,765
Office Supplies	\$ 248	\$ 400	\$ 391	\$ 400
Operating Supplies	\$ 8,149	\$ 750	\$ 100	\$ -
Fuel	\$ 207	\$ 300	\$ 191	\$ 200
Postage	\$ 759	\$ 8,783	\$ 5,973	\$ 6,000
Ads and Legal Notices	\$ 346	\$ 200	\$ 62	\$ 100
Dues and Registrations	\$ 3,811	\$ 3,500	\$ 6,350	\$ 3,000
Outside Services	\$ -	\$ -	\$ -	\$ -
R&M Equip and Fixtures	\$ -	\$ 250	\$ 110	\$ -
Software Contract	\$ 49,422	\$ 49,833	\$ 51,841	\$ 49,833
Travel and Subsistence	\$ 233	\$ 200	\$ 125	\$ 125
Total Expenses	\$ 415,826	\$ 388,921	\$ 422,876	\$ 473,284

Clerk & Recorder/Elections



DESCRIPTION

The Clerk & Recorder is an elected official, established by the Colorado State Statutes. Clear Creek County's Clerk and Recorder is Brenda Corbett. The Clerk & Recorder's Office registers voters, conducts elections, issues marriage licenses, and issues motor vehicle titles and license plates among other services

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
State-Reimbursements	\$ 24,394	\$ -	\$ -	\$ -
State-ERTB Grant	\$ 15,288	\$ 50,000	\$ 191,039	\$ 50,000
County Clerk Fees	\$ 247,492	\$ 200,000	\$ 300,000	\$ 341,285
Technology Surcharge	\$ 10,909	\$ 2,000	\$ -	\$ -
Total Revenue	\$ 298,084	\$ 252,000	\$ 491,039	\$ 391,285
Salaries and Wages	\$ 293,371	\$ 286,277	\$ 269,536	\$ 280,147
Overtime	\$ 168	\$ -	\$ -	\$ -
Employee Benefit Cost	\$ 115,522	\$ 124,317	\$ 119,830	\$ 91,416
Operating Supplies	\$ 4,452	\$ 6,000	\$ 3,536	\$ 5,000
Postage	\$ 11,153	\$ 15,000	\$ 10,645	\$ 11,000
Ads and Legal Notices	\$ 89	\$ 150	\$ -	\$ -
Dues and Registrations	\$ 1,749	\$ 1,650	\$ 2,159	\$ 2,159
Telephone	\$ 540	\$ 480	\$ 403	\$ -
Outside Services	\$ -	\$ 250	\$ -	\$ -
Maintenance Contracts	\$ 1,241	\$ 1,250	\$ 1,737	\$ 1,400
Software Contract	\$ 24,235	\$ 25,000	\$ 33,929	\$ 27,000
Travel and Subsistence	\$ 1,797	\$ 3,000	\$ 2,192	\$ 2,200
ERTB Grant Expenses	\$ 76,266	\$ 50,000	\$ 191,039	\$ 50,000
Total Expenses	\$ 530,584	\$ 513,374	\$ 635,007	\$ 470,322

Clerk & Recorder/Elections (continued)

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Other State Grants	\$ -	\$ 50,000	\$ -	\$ -
State Election Reimbursements	\$ 47,999	\$ 15,000	\$ -	\$ 30,000
Election Fees	\$ 3,643	\$ 10,000	\$ -	\$ 10,000
Total Revenue	\$ 51,641	\$ 75,000	\$ -	\$ 40,000
Salaries and Wages	\$ 37,042	\$ 24,300	\$ 7,429	\$ 30,000
Overtime	\$ 213	\$ 250	\$ -	\$ 250
Employee Benefit Cost	\$ 2,878	\$ 2,075	\$ 985	\$ 960
Operating Supplies	\$ 51,079	\$ 25,000	\$ 18,000	\$ 40,000
Postage	\$ 6,347	\$ 5,000	\$ 2,000	\$ 8,000
Election Judges	\$ 204	\$ 150	\$ -	\$ 150
Ads and Legal Notices	\$ 3,362	\$ 3,500	\$ -	\$ 3,500
Other State Grant Expenses	\$ -	\$ 50,000	\$ -	\$ -
Voting System Contract	\$ 19,286	\$ 17,500	\$ 19,287	\$ 20,000
Travel and Subsistence	\$ 629	\$ 1,000	\$ 625	\$ 1,000
Other Expenses	\$ 8	\$ 500	\$ 43	\$ 500
Total Expenses	\$ 121,047	\$ 129,275	\$ 48,368	\$ 104,360

Treasurer



DESCRIPTION

The County Treasurer & Public Trustee is an elected official, established by the Colorado State Statutes. Clear Creek County's Treasurer & Public Trustee is Carol Lee. The County Treasurer & Public Trustee's Office is responsible for mailing property tax statements, collecting property taxes, disbursing the taxes to the individual taxing authorities (schools, cities and towns, special districts, etc.), and serves as the statutory mediator in foreclosure cases. This office receives all monies sent to the County.

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Interest-Property Tax	\$ 27,549	\$ 15,000	\$ 19,716	\$ 15,000
County Treasurer Fees	\$ 335,209	\$ 305,000	\$ 441,021	\$ 440,000
Advertisement-Property Tax	\$ 14,590	\$ 9,000	\$ 2,580	\$ 9,000
Tax Sale Bonus	\$ 25,500	\$ 25,000	\$ 23,000	\$ 25,000
Interest Earned	\$ 1,003,091	\$ 1,000,000	\$ 815,575	\$ 800,000
Total Revenue	\$ 1,405,939	\$ 1,354,000	\$ 1,301,892	\$ 1,289,000
Salaries and Wages	\$ 223,031	\$ 207,236	\$ 179,454	\$ 266,400
Overtime	\$ -	\$ -	\$ -	\$ -
Employee Benefit Cost	\$ 48,626	\$ 39,009	\$ 42,186	\$ 93,735
Operating Supplies	\$ 3,520	\$ 10,000	\$ 1,249	\$ 13,000
Postage	\$ 9,896	\$ 12,000	\$ 11,175	\$ 10,000
Ads and Legal Notices	\$ 5,454	\$ 5,000	\$ 442	\$ 6,000
Dues and Registrations	\$ 350	\$ 1,050	\$ 700	\$ 1,050
Banking Services	\$ (25)	\$ 10,000	\$ (27)	\$ 8,000
Software Contract	\$ 44,127	\$ 46,500	\$ 46,333	\$ 48,600
Travel and Subsistence	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ 3,275	\$ 4,000	\$ 37,400	\$ 4,000
Total Expenses	\$ 338,253	\$ 334,795	\$ 318,912	\$ 450,785

Public Trustee



DESCRIPTION

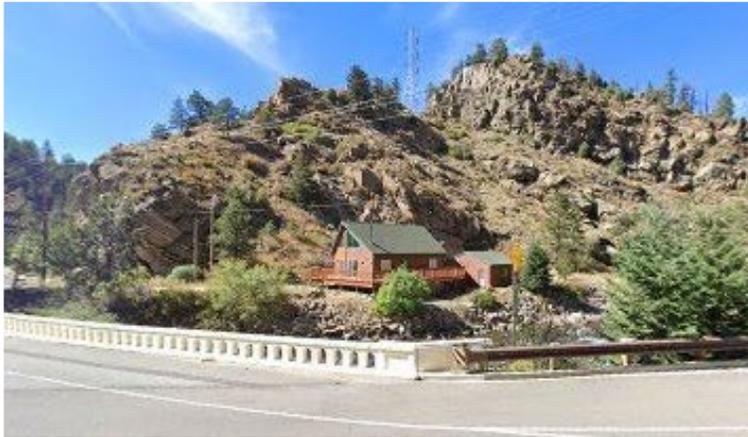
The County Treasurer & Public Trustee is an elected official, established by the Colorado State Statutes. Clear Creek County’s Treasurer & Public Trustee is Carol Lee. The County Treasurer & Public Trustee’s Office is responsible for mailing property tax statements, collecting property taxes, disbursing the taxes to the individual taxing authorities (schools, cities and towns, special districts, etc.), and serves as the statutory mediator in foreclosure cases. This office receives all monies sent to the County.

Public Trustee Fees	\$ 12,755	\$ 16,000	\$ 12,755	\$ 16,000
Total Revenue	\$ 12,755	\$ 16,000	\$ 12,755	\$ 16,000
Salaries and Wages	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
Employee Benefit Cost	\$ 1,792	\$ 956	\$ 1,850	\$ 956
Operating Supplies	\$ -	\$ -	\$ -	\$ -
Postage	\$ 132	\$ 300	\$ 158	\$ 300
Dues and Registrations	\$ 350	\$ 600	\$ 525	\$ 600
Total Expenses	\$ 14,774	\$ 14,356	\$ 15,033	\$ 14,356

Coroner

DESCRIPTION

The Coroner is an elected official, established by the Colorado State Statutes. Clear Creek County’s Coroner is Chris Hegmann. When there is a loss of life in Clear Creek County, the Coroner’s Office identifies the departed individual, investigates the cause and manner of death, provides notification to the legal next of kin, and transports the body for autopsy.



Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Coroner				
State-CDPHE Reimbursement Revenue	\$ 492	\$ 1,000	\$ -	\$ 1,000
Salaries and Wages	\$ 211,985	\$ 221,413	\$ 164,790	\$ 167,792
Overtime	\$ 2,173	\$ 2,900	\$ 1,440	\$ 2,900
Employee Benefit Cost	\$ 52,712	\$ 55,486	\$ 47,951	\$ 52,097
Operating Supplies	\$ 6,770	\$ 3,500	\$ 3,491	\$ 3,500
Fuel	\$ 749	\$ 800	\$ 648	\$ 700
Uniforms	\$ 559	\$ 500	\$ -	\$ 500
Operating Equipment	\$ 27	\$ 1,000	\$ -	\$ 500
Dues and Registrations	\$ 6,384	\$ 6,500	\$ 6,500	\$ 4,500
Utilities	\$ 7,428	\$ 5,500	\$ 5,357	\$ 5,500
Telephone	\$ 3,083	\$ 2,688	\$ 2,279	\$ 2,688
Outside Services	\$ 56,563	\$ 47,000	\$ 31,216	\$ 47,000
R&M Vehicles	\$ 10	\$ 300	\$ 15	\$ 200
Software License	\$ 1,729	\$ 1,200	\$ 1,626	\$ 1,200
Travel and Subsistence	\$ 1,495	\$ 5,000	\$ 1,000	\$ 1,500
Expense	\$ 351,664	\$ 353,787	\$ 266,312	\$ 290,576

Surveyor



DESCRIPTION

The Surveyor is an elected official, established by the Colorado State Statutes. Clear Creek County’s Surveyor is Gary Faselt. The County Surveyor is the designated representative of the County in boundary disputes, maintains records of survey monuments within the County, and completes work authorized by the County.

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Salaries and Wages	\$ 5,006	\$ 4,978	\$ 4,978	\$ 5,127
Employee Benefit Cost	\$ 651	\$ 970	\$ 681	\$ 970
Operating Supplies	\$ -	\$ 2,500	\$ -	\$ -
Dues and Registrations	\$ 450	\$ 650	\$ -	\$ 450
Travel and Subsistence	\$ -	\$ 150	\$ -	\$ -
Total Expenses	\$ 6,107	\$ 9,248	\$ 5,659	\$ 6,547

Sheriff's Office



DESCRIPTION

The Sheriff is an elected official, established by the Colorado State Statutes. Matt Harris is the Sheriff of Clear Creek County. The Sheriff is the chief law enforcement officer in the County. The Sheriff's Office enforces County ordinances, coordinates emergency and rescue services, operates the County detention facility, and manages the County's community enforcement officers.

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Emergency Management				
Grant Funding	\$ 74,874	\$ 60,273	\$ 33,201	\$ 65,900
Interdepartmental Charges	\$ -	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -	\$ -
Revenue	<u>\$ 74,874</u>	<u>\$ 60,273</u>	<u>\$ 33,201</u>	<u>\$ 65,900</u>
Salaries and Wages	\$ 120,326	\$ 110,210	\$ 116,662	\$ 107,849
Overtime	\$ 656	\$ 1,000	\$ -	\$ -
Employee Benefit Cost	\$ 35,944	\$ 44,616	\$ 26,576	\$ 35,193
Operating Supplies	\$ 10,588	\$ 2,000	\$ 641	\$ 2,000
Fuel	\$ 846	\$ -	\$ -	\$ -
Uniforms	\$ 351	\$ 300	\$ 230	\$ 300
Dues and Registrations	\$ 45	\$ 1,000	\$ -	\$ 500
Telephone	\$ 1,135	\$ 1,140	\$ 567	\$ 600
Outside Services	\$ 4,928	\$ 4,800	\$ -	\$ 22,800
Travel and Subsistence	\$ -	\$ -	\$ -	\$ -
Training	\$ 510	\$ -	\$ 892	\$ 900
Expense	<u>\$ 175,329</u>	<u>\$ 165,066</u>	<u>\$ 145,569</u>	<u>\$ 170,142</u>

Sheriff's Office (continued)

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Sheriff - Admin				
State-Search and Rescue	\$ 85,603	\$ 30,000	\$ 60,818	\$ 100,000
Sheriff-Service of Process	\$ 10,753	\$ 13,000	\$ 13,450	\$ 17,000
Sheriff-Other	\$ 18,230	\$ 25,000	\$ 33,000	\$ 25,000
Create Grant	\$ -	\$ -	\$ -	\$ -
Police Report Fee	\$ 1,218	\$ 2,000	\$ 5,951	\$ 1,500
Contributions for SO	\$ 6,994	\$ 500	\$ 420	\$ 500
Miscellaneous	\$ 2,785	\$ 5,500	\$ -	\$ -
Revenue	\$ 125,583	\$ 76,000	\$ 113,639	\$ 144,000
Salaries and Wages	\$ 875,693	\$ 1,087,922	\$ 1,030,405	\$ 1,016,634
SO Field Training	\$ -	\$ -	\$ -	\$ -
Overtime	\$ 11,252	\$ 10,000	\$ 19,086	\$ 10,000
Employee Benefit Cost	\$ 265,728	\$ 312,599	\$ 337,572	\$ 355,414
Office Supplies	\$ 14,051	\$ 10,000	\$ 7,102	\$ 10,000
Operating Supplies	\$ 3,493	\$ 500	\$ 1,614	\$ 500
Uniforms	\$ 5,950	\$ 5,500	\$ 3,000	\$ 5,000
Computer Equipment	\$ 10	\$ -	\$ -	\$ -
Operating Equipment	\$ 2,704	\$ 1,000	\$ 865	\$ 900
Postage	\$ 1,491	\$ 1,200	\$ 812	\$ 1,200
Ads and Legal Notices	\$ 768	\$ 1,500	\$ -	\$ 500
Dues and Publications	\$ 7,668	\$ 6,000	\$ 7,928	\$ 6,000
Utilities	\$ 1,307	\$ 6,000	\$ 1,533	\$ 1,500
Telephone	\$ 42,197	\$ 37,500	\$ 49,233	\$ 37,500
Training	\$ 5,183	\$ 50,000	\$ 89,364	\$ 50,000
Outside Services	\$ 534,744	\$ 150,000	\$ 160,000	\$ 150,000
Network Services	\$ -	\$ -	\$ -	\$ -
Maintenance Agreement	\$ 104,002	\$ 104,376	\$ 90,000	\$ 408,039
Travel and Subsistence	\$ 1,485	\$ 10,000	\$ 12,300	\$ 10,000
Other Expenses	\$ 2,142	\$ 24,500	\$ 7,000	\$ 24,500
Expense	\$ 1,879,868	\$ 1,818,597	\$ 1,817,813	\$ 2,087,687

Sheriff's Office (continued)

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Sheriff Patrol				
Fed-Forest Patrol	\$ 77,787	\$ 16,000	\$ 16,000	\$ 3,000
State-Gaming Grant	\$ -	\$ 11,462	\$ -	\$ 11,462
State-POST Grant	\$ 2,560	\$ 6,000	\$ 5,755	\$ 6,000
CCSD-School Resource Officer	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
Outside Services	\$ 24,935	\$ 55,000	\$ 70,400	\$ 55,000
SO Work Release	\$ -	\$ -	\$ -	\$ -
Fines And Penalties	\$ 65,540	\$ 45,000	\$ 324,000	\$ 100,000
DUI / Ability Imp.-Fines	\$ 6,971	\$ 5,000	\$ 7,295	\$ 5,000
LEAF-Fines	\$ 553	\$ 1,000	\$ 963	\$ 1,000
Educational Support Donations	\$ -	\$ -	\$ -	\$ -
Revenue	\$ 178,346	\$ 159,462	\$ 444,413	\$ 201,462
Salaries and Wages	\$ 1,424,177	\$ 1,602,349	\$ 1,777,223	\$ 1,813,572
Salaries Forest Service	\$ (7,280)	\$ 16,000	\$ -	\$ 5,000
Salaries Outside Services	\$ (4,580)	\$ 30,000	\$ 20,166	\$ 20,000
Overtime	\$ 128,607	\$ 115,000	\$ 160,971	\$ 115,000
Employee Benefit Cost	\$ 393,460	\$ 502,851	\$ 499,510	\$ 615,467
Operating Supplies	\$ 2,326	\$ 1,500	\$ 1,511	\$ 1,500
Uniforms	\$ 14,331	\$ 10,000	\$ 14,382	\$ 10,000
Operating Equipment	\$ 41,713	\$ 20,000	\$ 22,929	\$ 20,000
Dues and Publications	\$ -	\$ 600	\$ 1,334	\$ 600
Training	\$ 22,434	\$ -	\$ -	\$ -
Outside Services	\$ 27,949	\$ 25,000	\$ 19,000	\$ 25,000
R&M Equip and Fixtures	\$ -	\$ 1,000	\$ -	\$ -
Travel and Subsistence	\$ 444	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -
Victim Assistance	\$ 4,551	\$ 1,000	\$ -	\$ 18,000
Educational Support Expend	\$ 1,233	\$ 1,000	\$ -	\$ 1,000
Brain Injury Trust Expenditure	\$ -	\$ -	\$ -	\$ 20,000
DNA Collection Expenditure	\$ -	\$ -	\$ 793	\$ 3,250
POST Grant Distributions	\$ 1,591	\$ 6,000	\$ -	\$ 4,700
Interest and Late Fees	\$ -	\$ -	\$ -	\$ -
Expense	\$ 2,050,956	\$ 2,332,300	\$ 2,517,818	\$ 2,673,089

Sheriff's Office (continued)

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Confinement				
Fed- Criminal Alien Assist	\$ 46	\$ 7,000	\$ -	\$ 7,000
State-Judicial	\$ -	\$ -	\$ -	\$ -
State-Gaming	\$ 24	\$ 15,000	\$ 31	\$ 15,000
Commissary	\$ 3,316	\$ 1,000	\$ 3,662	\$ -
Prisoners Board	\$ 509,700	\$ 900,000	\$ 500,000	\$ 550,000
Sheriff-Work Release	\$ 4,038	\$ 3,500	\$ 13,500	\$ 5,000
Transport Revenue	\$ 5,487	\$ 3,500	\$ 667	\$ 3,500
Bond Fees	\$ 244	\$ 4,500	\$ 903	\$ 4,500
County Holds(Cost of Care)	\$ 119	\$ -	\$ 243	\$ -
Processing Fees	\$ 12,434	\$ 15,000	\$ 10,133	\$ 15,000
Video Visitation Fees	\$ 8,153	\$ 10,000	\$ 5,705	\$ -
Inmate Welfare	\$ -	\$ -	\$ 20,637	\$ 50,000
Telephone Commissions	\$ 11,782	\$ 30,000	\$ 9,000	\$ -
Revenue	\$ 555,342	\$ 989,500	\$ 564,480	\$ 650,000
Salaries and Wages	\$ 1,786,511	\$ 2,142,204	\$ 2,199,910	\$ 2,252,399
Overtime	\$ 149,447	\$ 135,000	\$ 181,684	\$ 135,000
Employee Benefit Cost	\$ 518,173	\$ 711,501	\$ 617,899	\$ 757,104
Office Supplies	\$ 582	\$ -	\$ -	\$ -
Operating Supplies	\$ 38,153	\$ 40,000	\$ 37,972	\$ 40,000
Inmate Phone Cards	\$ -	\$ -	\$ -	\$ -
Inmate Welfare	\$ -	\$ -	\$ 14,158	\$ 50,000
Medical Care Supplies	\$ 7,268	\$ 8,000	\$ 8,819	\$ 8,000
Medication Supplies	\$ 21,681	\$ 25,000	\$ 46,293	\$ 25,000
Uniforms	\$ 14,189	\$ 10,000	\$ 21,782	\$ 10,000
Prisoner Clothing	\$ 3,019	\$ 3,000	\$ 4,051	\$ 3,000
Operating Equipment	\$ 13,067	\$ 7,500	\$ 11,123	\$ 7,500
Food/Kitchen Supplies	\$ 248,027	\$ 250,000	\$ 272,127	\$ 250,000
Dues and Publications	\$ 484	\$ 1,000	\$ 90	\$ 700
Outside Services	\$ 7,528	\$ 5,000	\$ 9,593	\$ 8,000
Professional-Medical Services	\$ 160,439	\$ 135,000	\$ 107,674	\$ 135,000
Services-Extraditions	\$ 3,988	\$ 8,000	\$ 13,522	\$ 8,000
R&M Equip and Fixtures	\$ 11,788	\$ -	\$ 381	\$ -
Maintenance Contracts	\$ 32,196	\$ 40,000	\$ 47,550	\$ 40,000
R&M Buildings	\$ 3,928	\$ -	\$ 276	\$ -
Travel and Subsistence	\$ 2,513	\$ -	\$ -	\$ -
Training	\$ 14,353	\$ -	\$ 195	\$ -
Expense	\$ 3,037,331	\$ 3,521,205	\$ 3,595,098	\$ 3,729,703

Sheriff's Office (continued)

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Communications General Fund				
Dispatch Fees	\$ -	\$ -	\$ -	\$ -
Shared Dispatch	\$ 106,532	\$ -	\$ -	\$ -
Sublease Tower	\$ -	\$ -	\$ -	\$ -
Revenue	\$ 106,532	\$ -	\$ -	\$ -
Salaries and Wages	\$ 98,162	\$ -	\$ -	\$ -
Overtime	\$ 12,448	\$ -	\$ -	\$ -
Employee Benefit Cost	\$ 33,765	\$ -	\$ -	\$ -
Uniforms	\$ -	\$ -	\$ -	\$ -
Operating Equipment	\$ -	\$ -	\$ -	\$ -
Dues and Publications	\$ -	\$ -	\$ -	\$ -
Utilities-Tower Sites	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 7,487	\$ -	\$ -	\$ -
Outside Services	\$ -	\$ -	\$ -	\$ -
R&M Equip and Fixtures	\$ -	\$ -	\$ -	\$ -
Maintenance Agreements	\$ -	\$ -	\$ -	\$ -
Training	\$ -	\$ -	\$ -	\$ -
Tower Leases	\$ 2,739	\$ -	\$ -	\$ -
Expense	\$ 154,600	\$ -	\$ -	\$ -

Sheriff's Office (continued)

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Special Operations				
Employee Benefit Cost	\$ 60	\$ -	\$ -	\$ -
Operating Supplies	\$ 480	\$ 500	\$ 660	\$ 500
Ammunition	\$ 26,861	\$ 20,000	\$ 40,639	\$ 20,000
Uniforms and Gear	\$ 2,133	\$ -	\$ -	\$ -
Operating Equipment	\$ 4,639	\$ 5,000	\$ 7,440	\$ 5,000
Less Lethal Equipment	\$ 11,010	\$ 7,500	\$ 10,992	\$ 7,500
Utilities	\$ 1,585	\$ -	\$ -	\$ -
Training	\$ 292	\$ -	\$ -	\$ -
Purchased Serv O/S Agencies	\$ 30,000	\$ 30,000	\$ 45,000	\$ 30,000
State Forest EFF	\$ 3,398	\$ 4,010	\$ -	\$ 4,010
Range Lease	\$ 5,000	\$ 2,500	\$ 4,500	\$ 3,000
Expense	\$ 85,459	\$ 69,510	\$ 109,231	\$ 70,010
Investigations				
Salaries and Wages	\$ 135,759	\$ 256,945	\$ 260,842	\$ 248,609
Overtime	\$ 4,074	\$ 6,000	\$ 18,000	\$ 6,000
Employee Benefit Cost	\$ 41,155	\$ 92,171	\$ 64,528	\$ 84,069
Operating Supplies	\$ 2,286	\$ 1,500	\$ 1,094	\$ 1,500
Uniforms	\$ 751	\$ 1,000	\$ 1,179	\$ 1,000
Operating Equipment	\$ 6,914	\$ 3,000	\$ 136	\$ 1,000
Travel and Subsistence	\$ -	\$ -	\$ -	\$ -
Training	\$ 3,191	\$ -	\$ -	\$ -
Expense	\$ 194,130	\$ 360,616	\$ 345,780	\$ 342,178

Sheriff's Office (continued)

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Fleet Operations				
Salaries and Wages	\$ 2,842	\$ -	\$ -	\$ -
Overtime	\$ -	\$ -	\$ -	\$ -
Employee Benefit Cost	\$ 2,237	\$ -	\$ -	\$ -
Shop Supplies	\$ -	\$ -	\$ -	\$ -
Gas and Oil	\$ 153,083	\$ 210,000	\$ 243,911	\$ 210,000
Parts Supplies	\$ 169	\$ -	\$ -	\$ -
Utilities	\$ 2,532	\$ -	\$ 2,682	\$ -
Outside Services	\$ 141,771	\$ -	\$ -	\$ -
R&M Buildings	\$ -	\$ -	\$ -	\$ -
Expense	\$ 302,635	\$ 210,000	\$ 246,593	\$ 210,000

District Attorney



DESCRIPTION

Colorado has twenty-two judicial districts, each with an elected District Attorney to represent people of the State of Colorado in all criminal proceedings through the trial stage of a case. The District Attorney’s Office does not handle civil matters or divorce proceedings. Heidi McCollum is the District Attorney of the Fifth Judicial District, comprised of Clear Creek, Eagle, Lake and Summit Counties.

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
District Attorney 5th JD	\$ 309,518	\$ 367,255	\$ 448,336	\$ 518,726

County Attorney



DESCRIPTION

The Office of County Attorney was created by the Colorado State Constitution and Colorado State Revised Statutes. The County Attorney's Office represents, and provides legal advice to, all County elected officials, the County Manager, department and division heads, and appointed commissions, boards, and committees

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
License Fees	\$ 26,729	\$ 22,504	\$ 27,514	\$ 23,249
County Attorney Misc Revenue	\$ 165	\$ -	\$ 30	\$ -
	\$ 26,894	\$ 22,504	\$ 27,544	\$ 23,249
Salaries and Wages	\$299,480	\$ 439,513	\$ 261,295	\$ 457,607
Overtime	\$ 614	\$ -	\$ -	\$ -
Employee Benefit Cost	\$ 58,370	\$ 109,107	\$ 55,913	\$ 149,324
Operating Supplies	\$ 370	\$ 3,000	\$ 315	\$ 1,000
Postage	\$ 122	\$ 100	\$ 100	\$ 100
Ads and Legal Notices	\$ 49	\$ 75	\$ 263	\$ 75
Library and Publications	\$ 17,683	\$ 36,500	\$ 10,174	\$ 15,000
Dues and Registrations	\$ 3,852	\$ 7,000	\$ 2,714	\$ 5,000
Professional Services	\$ 7,048	\$ 25,000	\$ 14,655	\$ 15,000
Travel and Subsistence	\$ 731	\$ 5,000	\$ 835	\$ 5,000
Expense	\$388,319	\$ 625,295	\$ 346,264	\$ 648,107

County Manager



DESCRIPTION

The County Manager directs the day-to-day operation of Clear Creek County in accordance with the policies determined by the Board of County Commissioners. In addition, the County Manager assists the Board in the development of county policies and goals that cover county operations, along with providing direction and support for special projects. The County Manager is appointed by the Board of County Commissioners.

Account	Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
117	Administration General				
01-117-33-33445-000-000	FEMA COVID-19 Grant	\$ 28,591	\$ -	\$ -	\$ -
01-117-33-33560-000-000	ARPA Grant	\$ 628,993	\$ -	\$ -	\$ -
	Revenue	\$ 657,585	\$ -	\$ -	\$ -
	County Manager Office				
01-117-10-61110-000-000	Salaries and Wages	\$ 440,021	\$ 575,723	\$ 630,000	\$ 384,564
01-117-10-61200-000-000	Employee Benefit Cost	\$ 108,194	\$ 148,021	\$ 113,387	\$ 125,489
01-117-10-61300-000-000	Employee Appreciation	\$ 6,015	\$ 10,000	\$ 6,000	\$ 10,000
01-117-10-72200-000-000	Operating Supplies	\$ 15,618	\$ 7,000	\$ 7,000	\$ 1,000
01-117-10-72220-000-000	Fuel	\$ -	\$ 100	\$ -	\$ 100
01-117-10-73110-000-000	Postage	\$ 1	\$ 100	\$ -	\$ 100
01-117-10-73310-000-000	Ads and Legal Notices	\$ 576	\$ 2,000	\$ 1,200	\$ 300
01-117-10-73350-000-000	Dues and Registrations	\$ 8,045	\$ 8,000	\$ 6,000	\$ 5,000
01-117-10-73450-000-000	Telephone	\$ 1,427	\$ 2,500	\$ 1,200	\$ -
01-117-10-73500-000-000	Outside Services	\$ -	\$ 1,000	\$ 500	\$ 145,000
01-117-10-73555-000-000	ARPA Grant Expense	\$ 500,348	\$ -	\$ -	\$ -
01-117-10-73556-300-000	COVID-19 Expense	\$ -	\$ -	\$ -	\$ -
01-117-10-73630-000-000	R&M Equipment and Fix	\$ 532	\$ 1,500	\$ 1,550	\$ 1,500
01-117-10-73650-000-000	Maintenance Contracts	\$ -	\$ 10,000	\$ 7,000	\$ -
01-117-10-73730-000-000	Travel and Subsistence	\$ 4,583	\$ 5,000	\$ 2,000	\$ 1,000
		\$1,085,359	\$ 770,944	\$ 775,837	\$ 674,053

Ambulance/Emergency Medical Services



DESCRIPTION

The Ambulance Sales Tax Fund is a special revenue fund established to account for a 0.65% dedicated sales tax supporting the provision of emergency medical services. In 2025, voters approved a property tax mill levy increase for the Emergency Services General Improvement District which Ambulance will receive a portion of in 2026.

In 2024, the County introduced **CCHAT** (Community Crisis Health Assistance Team), a new service that provides social workers specializing in medical and mental health intervention.

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Ambulance Sales Tax				
Emergency Medical				
Ambulance Sales Tax	\$1,708,259	\$ 1,778,166	\$1,708,259	\$ 1,778,166
EMS-Grant Funding	\$ (1,000)	\$ 92,951	\$ 5,200	\$ 140,138
Event and Other Fees	\$ 1,816	\$ 2,000	\$ 821	\$ 2,000
Development User Fees	\$ -	\$ 10,000	\$ -	\$ 10,000
Ambulance Service Fees	\$1,258,655	\$ 1,100,000	\$1,200,000	\$ 1,100,000
Miscellaneous Revenue	\$ 2,766	\$ -	\$ -	\$ 42,500
Miscellaneous Gifts	\$ -	\$ -	\$ 67	\$ -
Transfers From Other Funds	\$ -	\$ -	\$ -	\$ 439,786
Interest Earned-Medical	\$ 33,605	\$ 25,000	\$ 20,537	\$ 25,000
Revenue	\$3,004,100	\$ 3,008,117	\$2,934,884	\$ 3,537,590

Ambulance/Emergency Medical Services (continued)

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Treasurer Fees	\$ 29,151	\$ 29,831	\$ 23,113	\$ 35,376
Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -
Salaries and Wages	\$1,237,685	\$ 1,718,778	\$1,294,452	\$ 1,386,495
Overtime	\$ 379,332	\$ 35,171	\$ 455,751	\$ 740,547
Employee Benefit Cost	\$ 458,959	\$ 552,039	\$ 492,935	\$ 415,863
Office Supplies	\$ 1,327	\$ 3,000	\$ 1,394	\$ 3,000
Operating Supplies	\$ 450	\$ -	\$ 327	\$ -
Program Software	\$ 32,888	\$ 25,000	\$ 9,439	\$ 28,960
Fuel	\$ 34,849	\$ 45,000	\$ 26,852	\$ 40,000
Medical Supplies	\$ 91,646	\$ 90,000	\$ 122,926	\$ 105,000
Uniforms	\$ 23,346	\$ 23,000	\$ 9,924	\$ 23,000
Operating Equipment	\$ 8,195	\$ 15,000	\$ 8,230	\$ 15,000
Postage	\$ 2,395	\$ 2,500	\$ 1,429	\$ 2,500
Trash Disposal	\$ 3,961	\$ 4,800	\$ 4,306	\$ 4,800
Credit Card Fees	\$ 4,299	\$ 11,000	\$ 9,687	\$ 11,000
Registrations/Training	\$ 17,175	\$ 30,000	\$ 15,131	\$ 30,000
Subscriptions	\$ -	\$ -	\$ -	\$ -
Gas/Electric	\$ 11,855	\$ 22,700	\$ 12,389	\$ 22,700
Water/Sewer	\$ 6,072	\$ 7,000	\$ 5,798	\$ 7,700
Telephone	\$ 9,021	\$ 9,500	\$ 10,029	\$ 7,500
CCHAT Expenses	\$ 563	\$ -	\$ -	\$ -
Outside Services	\$ 9,693	\$ -	\$ 7,179	\$ -
Administrative Charges	\$ 354,491	\$ 454,706	\$ 472,655	\$ 454,706
Dispatch Charges	\$ 77,295	\$ -	\$ -	\$ -
Billing Agency	\$ 6,381	\$ -	\$ -	\$ -
R&M Equipment/Fixtures	\$ 3,768	\$ -	\$ -	\$ -
R&M Vehicles	\$ 48,134	\$ 65,000	\$ 28,707	\$ 55,000
R&M Facilities	\$ 25,369	\$ 15,000	\$ 12,578	\$ 15,000
Travel and Subsistance	\$ -	\$ 1,000	\$ -	\$ -
Rent	\$ 1,101	\$ 1,100	\$ 1,502	\$ 1,100
Capital-Bldgs/Improvements	\$ 79,733	\$ 70,000	\$ 67,925	\$ 8,000
Capital-Veh Public Safety	\$ 171,374	\$ 188,950	\$ 135,698	\$ -
EMTS Grant FY25 24-02 Cap Veh	\$ -	\$ -	\$ 113,935	\$ 42,500
Capital-Equipment Pub Safety	\$ -	\$ 23,396	\$ 26,165	\$ 270,268
Expense	\$3,130,507	\$ 3,443,471	\$3,370,458	\$ 3,726,015

Ambulance/Emergency Medical Services (continued)

CCHAT				
CCHAT Grant Funding	\$ 325,226	\$ 460,000	\$ 460,000	\$ 531,983
Revenue	<u>\$ 325,226</u>	<u>\$ 460,000</u>	<u>\$ 460,000</u>	<u>\$ 531,983</u>
Salaries and Wages	\$ 204,341	\$ 384,258	\$ 309,110	\$ 392,248
Overtime	\$ 559	\$ -	\$ -	\$ -
Employee Benefit Cost	\$ 40,410	\$ 92,883	\$ 76,043	\$ 121,597
Office Supplies	\$ -	\$ 1,000	\$ 684	\$ 1,000
Operating Supplies	\$ -	\$ 2,000	\$ 1,547	\$ 2,000
Fuel	\$ -	\$ 2,052	\$ -	\$ 4,104
Uniforms & Equipment	\$ -	\$ -	\$ -	\$ 800
Operating Equipment	\$ -	\$ 5,000	\$ 255	\$ 3,000
CCHAT Expenses	\$ 31,083	\$ -	\$ 2,683	\$ -
Administrative Charges	\$ -	\$ -	\$ -	\$ -
R&M Vehicles	\$ -	\$ 1,000	\$ 1,519	\$ 23,316
Travel & Subsistence	\$ -	\$ 8,000	\$ 7,048	\$ 8,000
Training & Education	\$ -	\$ 2,400	\$ 4,338	\$ 3,000
Special Circ Client Provisions	\$ -	\$ 3,000	\$ 460	\$ 5,000
License and Fees	\$ -	\$ 11,485	\$ 12,660	\$ 11,485
Expense	<u>\$ 276,392</u>	<u>\$ 513,078</u>	<u>\$ 416,347</u>	<u>\$ 575,550</u>

Finance



DESCRIPTION

The Finance Department serves as the Budget Officer for the county including preparation, and monitoring. The county relies on grant revenue to operate many functions, and this team ensures grants are applied for and managed upon receipt. Additional activities include: accounting systems, issuance of financial statements for all County funds; administration of accounts payable, accounts receivables, bi-weekly payroll processing and annual mill levy setting. The Finance Department also assists in investigating financial inquiries from the County Commissioners and other County personnel. Finance manages the non-departmental funds countywide and ensures that financial reporting is compliant with governmental accounting standards and meets requirements outlined by federal and state regulators.

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Finance				
Salaries and Wages	\$ 381,900	\$ 362,204	\$ 359,414	\$ 369,746
Overtime	\$ 114	\$ 500	\$ 78	\$ 200
Employee Benefit Cost	\$ 84,348	\$ 107,953	\$ 68,778	\$ 120,469
Operating Supplies	\$ 2,281	\$ 1,500	\$ 3,000	\$ 1,500
Postage	\$ 1,700	\$ 3,500	\$ 3,633	\$ 3,500
Ads and Legal Notices	\$ 2,396	\$ 3,200	\$ 2,489	\$ 2,500
Dues and Registrations	\$ 2,551	\$ 3,000	\$ 2,610	\$ 3,000
Credit Card Late Fees	\$ -	\$ -	\$ -	\$ -
Outside Services	\$ 840	\$ -	\$ 670	\$ -
Audit	\$ 22,900	\$ 33,000	\$ 31,000	\$ 33,000
Software Contract	\$ 28,829	\$ 35,058	\$ 35,058	\$ 38,651
Travel and Subsistence	\$ 528	\$ 1,500	\$ 297	\$ 300
Expense	\$ 528,386	\$ 551,415	\$ 507,026	\$ 572,867

Finance (continued)

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Non-Departmental				
Other Financing	\$ -	\$ 110,525	\$ -	\$ 46,100
Revenue	\$ -	\$ 110,525	\$ -	\$ 46,100
General				
Real Property Tax	\$ 9,597,997	\$ 9,324,828	\$ 9,597,997	\$ 9,868,916
Delinquent Tax	\$ 12	\$ 500	\$ 1,839	\$ 500
Fed-Mineral Lease	\$ 46,847	\$ 50,000	\$ 43,870	\$ 40,000
Fed-PILT	\$ 331,650	\$ 335,000	\$ 398,531	\$ 335,000
State-Severance Tax	\$ 378,342	\$ 250,000	\$ 30,032	\$ 30,000
State-Div of Wildlife	\$ 1,188	\$ 1,300	\$ 1,163	\$ 1,000
State-Cigarette Tax	\$ 5,503	\$ 5,000	\$ 4,788	\$ 2,500
Other Grants	\$ -	\$ -	\$ -	\$ -
Administrative Charges	\$ 1,159,342	\$ 1,247,020	\$ 1,247,020	\$ 1,264,530
Miscellaneous	\$ 29,798	\$ 20,000	\$ 8,446	\$ 199,862
Tower Lease	\$ 8,580	\$ 3,000	\$ 3,144	\$ 3,000
Contributions and Donations	\$ -	\$ 200,000	\$ -	\$ -
Sale of Assets	\$ -	\$ 305,000	\$ 32,903	\$ -
Compensation for Loss	\$ 16,470	\$ 5,000	\$ 191,872	\$ 5,000
Revenue	\$ 11,575,729	\$ 11,746,648	\$ 11,561,605	\$ 11,750,307
Transfers To Other Funds				
Education Assistance	\$ 200,000	\$ 495,968	\$ 210,000	\$ 1,005,323
Miscellaneous Expense	\$ 8,868	\$ 10,000	\$ 1,333	\$ 1,333
Property and Liability Insuran	\$ 223	\$ 4,964	\$ -	\$ -
Community Projects	\$ 735,343	\$ 1,323,334	\$ 999,909	\$ 1,000,000
I-70 Projects	\$ 124,027	\$ 125,000	\$ 49,619	\$ 40,000
District Attorney 5th JD	\$ 43,610	\$ 33,500	\$ 26,412	\$ 33,500
Expense	\$ 309,518	\$ 367,255	\$ 448,336	\$ 518,726
Expense	\$ 1,421,589	\$ 2,360,022	\$ 1,735,610	\$ 2,598,882

Finance (continued)

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Resource Center				
Operating Reimbursements	\$ 1,995	\$ 2,000	\$ 2,000	\$ 1,000
Rents	\$ 4,950	\$ 5,400	\$ 2,250	\$ -
Revenue	\$ 6,945	\$ 7,400	\$ 4,250	\$ 1,000
Operating Supplies	\$ -	\$ -	\$ -	\$ -
Utilities	\$ 3,018	\$ 4,000	\$ 1,903	\$ 2,000
Outside Services	\$ -	\$ -	\$ -	\$ -
R&M Facilities	\$ 73	\$ -	\$ 450	\$ -
Expense	\$ 3,091	\$ 4,000	\$ 2,353	\$ 2,000
County Lands				
Land Sales	\$ 168,140	\$ -	\$ -	\$ -
	\$ 168,140	\$ -	\$ -	\$ -

Finance (continued)

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Grants/Capital				
Sales Tax	\$ 2,628,091	\$ 2,735,640	\$ 2,600,000	\$ 2,735,640
Marijuana Excise Tax	\$ 32,137	\$ 35,000	\$ 32,000	\$ 15,000
CDBG RLF Funds	\$ 232,000	\$ 180,000	\$ 174,000	\$ 225,000
State-Jail Based Behavior Hlth	\$ 327,721	\$ 322,542	\$ 229,377	\$ 295,436
State-Grant Funding	\$ 57,991	\$ -	\$ -	\$ 115,120
NOCO PLACES	\$ -	\$ -	\$ -	\$ -
EIAF/DOLA NoCO Grant	\$ -	\$ -	\$ -	\$ -
GOCO-ROMP	\$ -	\$ -	\$ -	\$ -
State Gaming Grants	\$ 342,991	\$ 342,991	\$ 342,991	\$ 321,125
State-Broadband Grant	\$ -	\$ -	\$ -	\$ -
State-HMGP Planning Grant	\$ -	\$ -	\$ -	\$ -
Public Safety Grants	\$ 25,278	\$ 30,000	\$ 14,000	\$ 173,000
State-Court Security Grant	\$ 10,227	\$ 25,000	\$ 1,200	\$ 1,000
Charging Station Fees	\$ 67,846	\$ 70,000	\$ 67,408	\$ 67,000
Misc charges for service	\$ 815	\$ -	\$ 1,854	\$ 2,000
Sportsman's Lease	\$ -	\$ -	\$ -	\$ -
Local Donations	\$ -	\$ -	\$ -	\$ -
Walstrum/Albert Frei Contribut	\$ -	\$ -	\$ 130,071	\$ 200,000
Bakerville Loveland Trail	\$ -	\$ -	\$ 18,540	\$ 18,000
Slacker Donations	\$ -	\$ -	\$ -	\$ -
Transfers from Other Funds	\$ -	\$ -	\$ -	\$ 47,000
Revenue	\$ 3,725,097	\$ 3,741,173	\$ 3,611,442	\$ 4,215,321

Finance (continued)

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -
Operating Equipment	\$ -	\$ -	\$ -	\$ -
Outside Services	\$ 25,931	\$ -	\$ 13,000	\$ -
NOCO PLACES	\$ 15,000	\$ 15,000	\$ 25,000	\$ -
EIAF/DOLA NoCO	\$ -	\$ -	\$ -	\$ -
Slacker	\$ 693	\$ -	\$ -	\$ -
Contract Services Broadband	\$ -	\$ -	\$ -	\$ -
Outside Services	\$ -	\$ 50,000	\$ -	\$ -
HRSA Grant Expense	\$ -	\$ -	\$ 406,345	\$ -
Electric Vehic Readiness Plan	\$ -	\$ -	\$ -	\$ -
Building Maintenance	\$ -	\$ 100,000	\$ -	\$ -
Software Contract	\$ 5,100	\$ -	\$ -	\$ -
Gaming Grant Distributions	\$ 325,072	\$ 342,991	\$ -	\$ 321,125
Capital Lease Payments	\$ 172,415	\$ 93,884	\$ 93,884	\$ 336,510
Charging Stations	\$ 33,423	\$ 41,000	\$ 42,000	\$ 41,000
Capital-Bldgs/Improvements	\$ 17,812	\$ 137,000	\$ 75,000	\$ -
Capital - Veh Gen Govt	\$ -	\$ -	\$ -	\$ -
Capital-Furniture and Equip	\$ 26,325	\$ -	\$ 28,376	\$ -
Grant Expense - Public Safety	\$ 41,093	\$ 55,000	\$ 52,000	\$ 173,000
Wildfire Fuels Reduction	\$ (6,172)	\$ -	\$ -	\$ -
Jail Behavioral Based Services	\$ 327,630	\$ 295,436	\$ 302,998	\$ 295,436
Capital-Pub Safety Bldgs/Imprv	\$ -	\$ -	\$ -	\$ -
Capital-Veh Public Safety	\$ 553,858	\$ 200,000	\$ 117,501	\$ -
Capital-Equipment Pub Safety	\$ 17,690	\$ 50,000	\$ 39,000	\$ 47,000
Capital-Bldgs/Improvements	\$ -	\$ 42,500	\$ -	\$ -
Recreation Master Plan (ROM)	\$ -	\$ -	\$ -	\$ -
Loan Administration	\$ 48,000	\$ 28,800	\$ 40,000	\$ 28,800
Economic Dev. Contract	\$ 22,000	\$ 22,000	\$ 16,500	\$ 22,000
Economic Dev Loans	\$ 200,000	\$ 175,000	\$ 150,000	\$ 175,000
Expense	\$ 1,825,870	\$ 1,648,611	\$ 1,401,604	\$ 1,439,871

Finance (continued)

DESCRIPTION

The Emergency Telephone Fund supports operation of 911 service. Fire, medical, and Sheriff emergency phone services are all supported through this fund. These funds come from a monthly surcharge assessed on telephone exchange access facilities, wireless communication access, and interconnected voice-over-internet-protocol services.

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Emergency Telephone				
Emergency Telephone				
Municipal Contributions	\$ -	\$ -	\$ -	\$ -
Emergency Surcharge Fees	\$ 373,971	\$ 400,000	\$ 293,699	\$ 295,000
Misc Reimb Fees	\$ 7,744	\$ 6,000	\$ 4,646	\$ 6,000
Sublease Tower	\$ 51,117	\$ 65,000	\$ 47,452	\$ 50,000
Interest Earned	\$ 28,320	\$ 25,000	\$ 25,000	\$ 25,000
Revenue	\$ 461,152	\$ 496,000	\$ 370,797	\$ 376,000
Treasurer Fees	\$ 4,493	\$ 5,000	\$ 3,374	\$ 3,760
Transfer to Other Funds	\$ 96,200	\$ 198,700	\$ 198,700	\$ 147,000
Software	\$ -	\$ 2,500	\$ -	\$ -
Operating Equipment	\$ -	\$ 2,000	\$ -	\$ -
Utilities	\$ -	\$ 20,000	\$ 1,449	\$ 1,500
Utilities-Tower Sites	\$ 13,080	\$ 6,000	\$ 6,105	\$ 6,000
Telephone	\$ -	\$ 36,525	\$ -	\$ -
Outside Services	\$ 5,400	\$ 537,609	\$ 628,261	\$ 274,493
Administrative Charges	\$ 28,226	\$ 36,525	\$ 36,525	\$ 16,011
R&M Equip and Fixtures	\$ 480	\$ 25,000	\$ 6,696	\$ 25,000
Maintenance Contracts	\$ 12,232	\$ 50,000	\$ -	\$ -
Training	\$ -	\$ -	\$ -	\$ -
Tower Lease Expenses	\$ 41,316	\$ 48,750	\$ 45,457	\$ 30,000
E911 Projects	\$ 13,048	\$ 30,000	\$ 30,000	\$ -
Expense	\$ 214,474	\$ 998,609	\$ 956,567	\$ 503,764

Finance (continued)

	2024	2025	2025	2026
Description	Actual	Rev Budget	Estimated	Adopted
Other County Funds – Capital Improvement Trust Fund				
DESCRIPTION				
The Capital Improvement Trust Fund is a special revenue fund used to account for impact fees collected on building permits to support road projects. These fees help to mitigate any increased traffic volume associated with new developments or renovations.				
Capital Improvement Trust				
Non-Departmental				
Impact Fees	\$ 23,857	\$ 25,000	\$ 24,600	\$ 25,000
Interest Earned	\$ 1,004	\$ 1,000	\$ 530	\$ 1,000
Revenue	\$ 24,861	\$ 26,000	\$ 25,130	\$ 26,000
Capital Improvement Trust				
Treasurer Fees	\$ 227	\$ 250	\$ 227	\$ 260
Transfers To Other Funds	\$ 40,000	\$ 25,000	\$ 25,000	\$ -
Other Expenses	\$ -	\$ 1,000	\$ -	\$ 25,000
Expense	\$ 40,227	\$ 26,250	\$ 25,227	\$ 25,260
Conservation Trust				
Parks Conservation Trust				
State-Conservation Trust	\$ 46,281	\$ 53,000	\$ 32,272	\$ 42,000
Interest Earned	\$ 1,067	\$ 1,000	\$ 1,758	\$ 1,000
Revenue	\$ 47,348	\$ 54,000	\$ 34,031	\$ 43,000
Transfers To Other Funds	\$ 40,000	\$ 53,000	\$ 32,272	\$ 34,000
Expense	\$ 40,000	\$ 53,000	\$ 32,272	\$ 34,000
Lodging Tax				
Non-Departmental				
Lodging Tax	\$ 298,356	\$ 380,000	\$ 400,676	\$ 300,000
Interest Earned	\$ 13,545	\$ 10,000	\$ 10,374	\$ 10,000
Revenue	\$ 311,901	\$ 390,000	\$ 411,050	\$ 310,000
Treasurer Fees	\$ 3,737	\$ 3,800	\$ 2,671	\$ 3,100
Transfers to Other Funds	\$ 42,790	\$ -	\$ -	\$ -
Outside Services	\$ 142,915	\$ 145,160	\$ 135,965	\$ 116,858
Administrative Charges	\$ 31,704	\$ 13,299	\$ 31,704	\$ 14,755
Projects	\$ 100,000	\$ 227,741	\$ 192,000	\$ 175,287
Expense	\$ 321,146	\$ 390,000	\$ 362,341	\$ 310,000
Other County Funds – Lodging Tax Fund				
DESCRIPTION				
The Lodging Tax Fund is a special revenue fund used to account for lodging tax generated through tourism within the County. In 2022, the Colorado General Assembly passed House Bill 22-1117 and the Governor signed it into law, allowing local voters to identify how the County lodging tax revenue should be invested or spent. Previously, these funds were largely limited to uses that promote tourism in Clear Creek County. Lodging Tax funds have been remitted to the Clear Creek County Tourism Bureau per an established agreement. At the November 2022 election, Clear Creek County voters approved a change to lodging tax uses to allow a minimum of 60 percent of the revenue to support housing for the tourism-related workforce, including seasonal workers, and other workers in the community, and for other purposes permitted by law.				

Finance (continued)

Other Funds – Capital Projects Fund

DESCRIPTION

The Capital Projects Fund is to account for resources accumulated for large one-time projects such as construction of buildings or new recreational amenities.

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Capital Projects Fund				
Grants/Capital				
State Grants	\$ 75,159	\$ 217,191	\$ -	\$ -
Grant-CDOT TAP Peaks to Plains	\$ -	\$ -	\$ -	\$ -
Grant-CPW Peaks to Plains	\$ -	\$ -	\$ -	\$ -
Grant-GOCO Peaks to Plains	\$ -	\$ -	\$ 230,003	\$ -
Grant-EIAF Hlth Clinic Design	\$ -	\$ -	\$ -	\$ -
Grant-EIAF Hlth Clinic Constrc	\$ -	\$ -	\$ -	\$ -
Grant-CPW CCC Shooting Range	\$ 411,970	\$ 250,000	\$ -	\$ -
Grant-GOCO Floyd Hill OS Modi	\$ 113,930	\$ -	\$ -	\$ -
Grant - CotB(CPW) Peaks2Plains	\$ -	\$ -	\$ -	\$ -
State- DOLA Energy Improvemen	\$ 255,092	\$ -	\$ 19,555	\$ -
Federal Grants	\$ -	\$ -	\$ -	\$ -
Energy Rebates	\$ 897	\$ 1,000	\$ 2,000	\$ 1,500
Contrib CCC Shooting Range	\$ -	\$ -	\$ -	\$ 250,000
Contribution-Floyd Hill Modifi	\$ -	\$ -	\$ -	\$ -
Transfers From Other Funds	\$ 140,000	\$ 470,540	\$ -	\$ 337,000
Interest Earned	\$ 31,406	\$ 30,000	\$ 12,942	\$ 13,000
Revenue	\$ 1,028,454	\$ 968,731	\$ 264,500	\$ 601,500
Treasurer Fees	\$ 6,377	\$ 4,682	\$ 2,512	\$ 6,015
Capital Leasing Computer Hardw	\$ -	\$ -	\$ -	\$ -
Capital Bldgs/Imp Gen Govt	\$ 388,869	\$ 38,566	\$ -	\$ -
THOR Network Build	\$ -	\$ -	\$ -	\$ -
ARPA Grant Expense	\$ 175,000	\$ -	\$ -	\$ -
Peaks 2 Plains	\$ 8,323	\$ -	\$ -	\$ -
CCC Shooting Range Construct	\$ 753,440	\$ 875,483	\$ 227,107	\$ 587,000
FloydHill OS Stewardship Modif	\$ 627,761	\$ 50,000	\$ 114	\$ -
Expense	\$ 1,959,770	\$ 968,731	\$ 229,733	\$ 593,015

Finance (continued)

Debt Service Funds – Health Clinic

DESCRIPTION
The Health Clinic-Debt Service Fund was created to accumulate resources to manage and pay debt acquired in order to construct and operate the Health Clinic facility. The Health Clinic-Debt Service Fund has historically been funded largely by grants and donations. Fundraising efforts will continue in 2023. The final debt payment for the Health Clinic is planned to be paid 2030. The Health Clinic-Debt Service Fund is distinct from the Health Clinic Construction Fund which was closed in fall of 2021.

Restricted Reserves

DESCRIPTION
Not only does the County maintain the Constitutionally required TABOR reserve funds for the General and Open Space funds separate from other dollars, but the County also adopts an annual Policy Reserve set specific to the General, Road & Bridge and Open Space funds.

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Hlth Clinic Debt Service Fund				
Non-Departmental				
Grants	\$ 337,731	\$ 662,269	\$ -	\$ -
Miscellaneous	\$ (1)	\$ -	\$ -	\$ -
Rents	\$ 11,976	\$ 85,000	\$ 30,436	\$ 170,000
Donations Health Clinic	\$ 150,000	\$ 254,000	\$ 254,000	\$ -
Transfers from Other Funds	\$ -	\$ -	\$ -	\$ 458,323
Interest Earned	\$ 107,121	\$ 100,000	\$ 85,257	\$ 50,000
Revenue	\$ 606,826	\$ 1,101,269	\$ 369,693	\$ 678,323
Treasurer Fees	\$ 4,877	\$ 10,013	\$ 693	\$ 7,323
Operating Supplies	\$ -	\$ 4,000	\$ 12	\$ -
Operating Equipment	\$ -	\$ 15,000	\$ -	\$ -
Utilities	\$ 29,653	\$ 30,000	\$ 29,818	\$ 30,000
Debt Service/Fundraising Fees	\$ 38,826	\$ 50,000	\$ 93,230	\$ -
Outside Services	\$ 75	\$ 75,000	\$ 563	\$ 500
Federal Grant Expenses	\$ 9,240	\$ 662,269	\$ -	\$ -
Debt Service - Principal	\$ 540,000	\$ 550,000	\$ 550,000	\$ 550,000
Debt Service - Interest	\$ 101,958	\$ 90,000	\$ 88,703	\$ 90,000
Capital/Building Improvements Expense	\$ -	\$ 15,000	\$ -	\$ -
TABOR 3% Emergency Reserve	\$ -	\$ 681,893	\$ -	\$ 705,998
GF BOCC Policy Reserve 30% FB	\$ -	\$ 5,482,514	\$ -	\$ 5,482,514
R&B BOCC Policy Reserve 20% FB	\$ -	\$ 497,231	\$ -	\$ 497,231
OS BOCC Policy Reserve 20% FB	\$ -	\$ 344,452	\$ -	\$ 256,894
TABOR 3% Emergency Reserve	\$ -	\$ -	\$ -	\$ 15,334

Human Resources

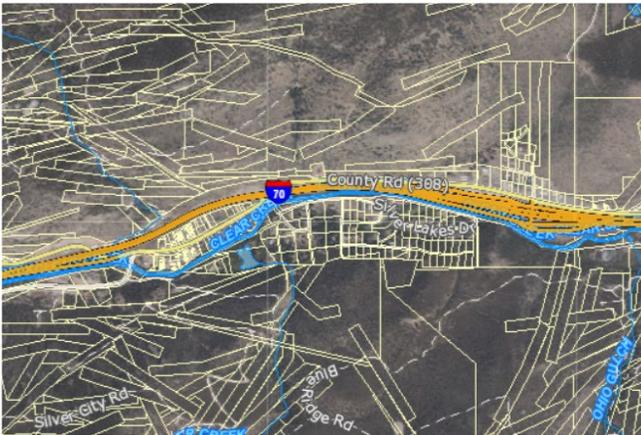


DESCRIPTION

Human Resources leads Clear Creek County's management of its human capital. This Department works to create high quality processes, practices and policies, automated for efficiency, benchmarked and validated with industry peers that meet the ever-changing needs of the organization. The responsibilities of Human Resources include providing expert administration of benefits, employee record keeping, compensation, employee relations, risk management and safety, recruiting, and performance management.

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Wellness Reimbursements	\$ 8,215	\$ 10,000	\$ 5,115	\$ 10,000
Revenue	\$ 8,215	\$ 10,000	\$ 5,115	\$ 10,000
Salaries and Wages	\$ 277,228	\$ 345,476	\$ 295,287	\$ 373,184
Overtime	\$ 1,741	\$ 2,000	\$ -	\$ -
Employee Benefit Cost	\$ 113,569	\$ 135,811	\$ 126,646	\$ 121,776
Operating Supplies	\$ 834	\$ 700	\$ 864	\$ 700
Wellness-Operating	\$ 14,571	\$ 5,000	\$ 6,667	\$ 5,000
Postage	\$ 1	\$ 100	\$ 3	\$ 25
Ads and Legal Notices	\$ 3,166	\$ 10,000	\$ 4,000	\$ 4,000
Dues and Registrations	\$ 2,307	\$ 6,498	\$ 3,391	\$ 4,000
Telephone	\$ 540	\$ 600	\$ 524	\$ 600
Outside Services	\$ 23,692	\$ 10,000	\$ 17,230	\$ 10,000
Software Contract	\$ 41,037	\$ 75,520	\$ 67,828	\$ 90,000
Travel and Subsistence	\$ 786	\$ 1,000	\$ -	\$ -
Expense	\$ 479,472	\$ 592,705	\$ 522,440	\$ 609,285

Internal Services



DESCRIPTION

The Internal Services Division provides a number of services to enhance operations and assist Clear Creek County residents. The Division manages Facilities, which is responsible for the cleaning, repairs, and maintenance of County buildings and assets; Mapping/GIS, which manages and maintains the County Geographic Information System, Information Technology, and Charlie’s Place the County’s Animal Shelter.

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Facilities Maintenance				
Tower Rents	\$ -	\$ -	\$ 16,098	\$ 15,000
Revenue	\$ -	\$ -	\$ 16,098	\$ 15,000
Facilities Maintenance				
Salaries and Wages	\$ 207,761	\$ 205,412	\$ 173,584	\$ 271,312
Overtime	\$ 460	\$ 829	\$ 1,424	\$ 829
Employee Benefit Cost	\$ 61,228	\$ 69,804	\$ 35,000	\$ 88,533
Operating Supplies	\$ 17,950	\$ 13,000	\$ 12,000	\$ 7,500
Fuel	\$ 1,516	\$ 2,000	\$ 1,000	\$ 2,000
Utilities	\$ 253,131	\$ 227,000	\$ 227,000	\$ 240,000
Outside Services	\$ 35,622	\$ 41,000	\$ 220,000	\$ 38,200
Repair and Maintenance	\$ 33,264	\$ 64,800	\$ 50,000	\$ 36,000
Maintenance Contracts	\$ 42,998	\$ 40,000	\$ 44,000	\$ 38,000
Travel and Subsistence	\$ 418	\$ 500	\$ 91	\$ 500
Training	\$ -	\$ 7,500	\$ -	\$ -
Expense	\$ 654,349	\$ 671,845	\$ 764,098	\$ 722,874

Internal Services (continued)

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Mapping				
Sale of Maps	\$ 181	\$ 200	\$ 517	\$ 200
Land Survey Plat Revision Fee	\$ 5	\$ 10	\$ -	\$ -
Mapping Services	\$ 871	\$ 800	\$ 440	\$ 800
GIS Data Fee	\$ 259	\$ 400	\$ 300	\$ 400
Interdepartmental Charges	\$ 60	\$ 500	\$ 300	\$ 500
Revenue	\$ 1,377	\$ 1,910	\$ 1,557	\$ 1,900
Salaries and Wages	\$249,602	\$ 195,264	\$ 185,567	\$ 191,067
Overtime	\$ -	\$ -	\$ -	\$ -
Employee Benefit Cost	\$ 84,186	\$ 64,023	\$ 61,965	\$ 62,348
Office Supplies	\$ 352	\$ 200	\$ 200	\$ 200
Operating Supplies	\$ 888	\$ 500	\$ 600	\$ 500
Fuel	\$ 29	\$ 100	\$ 24	\$ 50
Postage	\$ 93	\$ 50	\$ -	\$ 25
Ads and Legal Notices	\$ -	\$ 25	\$ 143	\$ 25
Dues and Registrations	\$ 4,010	\$ 3,249	\$ 2,000	\$ 3,249
Outside Services	\$ 3,827	\$ 3,800	\$ 3,850	\$ 11,500
R&M Equip and Fixtures	\$ 2,200	\$ 2,420	\$ 804	\$ 2,200
Software Contract	\$ 35,564	\$ 36,126	\$ 36,126	\$ 36,126
Travel and Subsistence	\$ 390	\$ 500	\$ 272	\$ 500
Expense	\$381,139	\$ 306,257	\$ 291,551	\$ 307,790
Archivist				
Salaries and Wages	\$ 80,566	\$ -	\$ 21,619	\$ -
Employee Benefit Cost	\$ 18,676	\$ -	\$ 365	\$ -
Postage	\$ -	\$ -	\$ -	\$ -
Outside Services	\$ 1,809	\$ 20,000	\$ 1,387	\$ -
Expense	\$101,050	\$ 20,000	\$ 23,371	\$ -

Internal Services (continued)

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Information Technology				
SIPA Website Grant	\$ -	\$ -	\$ -	\$ 100,000
Transfers from Other Funds	\$ 96,200	\$ 198,700	\$ 198,700	\$ 100,000
Revenue	\$ 96,200	\$ 198,700	\$ 198,700	\$ 100,000
Salaries and Wages	\$ 271,645	\$ 303,622	\$ 146,603	\$ 151,750
Overtime	\$ 7,199	\$ 2,000	\$ -	\$ 2,000
Employee Benefit Cost	\$ 77,213	\$ 89,561	\$ 50,362	\$ 49,519
Office Supplies	\$ 752	\$ 1,000	\$ -	\$ 1,000
Operating Supplies	\$ 3,977	\$ 3,700	\$ 3,779	\$ 3,700
Operating Equipment	\$ 45,115	\$ 23,194	\$ 206,584	\$ 23,194
Dues and Registrations	\$ 100	\$ 100	\$ 267	\$ 100
Telephone	\$ 122,106	\$ 80,000	\$ 85,190	\$ 30,000
Outside Services	\$ 496,690	\$ 250,000	\$ 424,897	\$ 50,000
AXIOM Outside Services	\$ -	\$ -	\$ -	\$ 300,000
Maintenance Contracts	\$ 155,907	\$ 225,000	\$ 279,823	\$ 180,000
Cybersecurity	\$ 138,764	\$ 113,901	\$ 65,276	\$ 113,901
Software Licenses	\$ 182,418	\$ 105,401	\$ 241,187	\$ 111,725
Travel and Subsistence	\$ 4,509	\$ 6,000	\$ 29	\$ 6,000
Training	\$ 199	\$ 10,000	\$ -	\$ 10,000
Expense	\$ 1,506,595	\$ 1,213,479	\$ 1,503,998	\$ 1,032,889

Internal Services (continued)

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Animal Services				
Animal Licenses	\$ 375	\$ 375	\$ 200	\$ 375
Gilpin Shelter Contract	\$ 35,230	\$ 56,085	\$ 56,085	\$ 77,808
Shelter Fees	\$ 7,976	\$ 9,000	\$ 9,000	\$ 9,000
Microchip Fees	\$ 60	\$ 100	\$ 160	\$ 100
Fines and Penalties	\$ 400	\$ -	\$ 375	\$ -
Shelter Donations	\$ 765	\$ 1,000	\$ 550	\$ 1,000
Revenue	\$ 44,806	\$ 66,560	\$ 66,370	\$ 88,283
Salaries and Wages	\$ 154,919	\$ 193,099	\$ 182,911	\$ 227,944
Overtime	\$ 5,613	\$ 5,500	\$ 1,400	\$ 1,100
Employee Benefit Cost	\$ 46,174	\$ 55,632	\$ 46,274	\$ 74,382
Office Supplies	\$ 143	\$ 300	\$ 400	\$ 300
Operating Supplies	\$ 11,841	\$ 10,000	\$ 8,585	\$ 10,000
Vaccines	\$ 1,229	\$ 1,500	\$ 1,700	\$ 1,500
Medical Supplies	\$ 2,967	\$ 3,000	\$ 5,200	\$ 3,000
Uniforms	\$ 1,146	\$ 1,200	\$ 1,046	\$ 1,000
Postage	\$ -	\$ 50	\$ 39	\$ 50
Ads and Legal Notices	\$ -	\$ -	\$ -	\$ -
Dues and Registrations	\$ 868	\$ 1,500	\$ 615	\$ 900
Utilities	\$ 15,724	\$ 15,500	\$ 13,355	\$ 15,500
Telephone	\$ 1,438	\$ 2,000	\$ 1,531	\$ 1,500
Outside Services	\$ 10,584	\$ 12,000	\$ 13,000	\$ 12,000
R&M Vehicles	\$ 1,601	\$ -	\$ -	\$ -
R&M Facilities	\$ 6,800	\$ 3,000	\$ 12,000	\$ 11,000
Travel and Subsistence	\$ 219	\$ 500	\$ 800	\$ 500
Training	\$ 638	\$ 1,000	\$ -	\$ 500
Expense	\$ 261,905	\$ 305,781	\$ 288,857	\$ 361,176

Public Lands



DESCRIPTION

The Public Lands team is supported, in part, through the Open Space Trust Fund and General Fund. The Open Space fund is special revenue fund dedicating 1 mill tax levied against property tax to preserve and maintain the county’s unique character and natural environment by protecting our streams, woodlands, meadows, wildlife habitat, recreational opportunities prominent vistas, geologic features, and cultural resources to enhance the quality of life for residents and the enjoyment of the out-of-doors for residents and visitors. Public Lands also includes the Recreation team who maintain the Countywide trails and Water Resources and Special Projects, which manages the Clear Creek County Water Bank.

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Recreation				
Rafting Program-Permits	\$ 12,229	\$ 65,000	\$ 35,286	\$ 45,000
USFS Reimbursements	\$ -	\$ 25,000	\$ -	\$ -
Special Event Fees	\$ 6,500	\$ 6,000	\$ 3,900	\$ 6,000
Interdepartmental Charges	\$ -	\$ -	\$ -	\$ -
Trail Donations	\$ 1,000	\$ -	\$ -	\$ -
Transfers From Other Funds	\$ 186,798	\$ 227,732	\$ 248,460	\$ 344,622
Revenue	\$206,527	\$ 323,732	\$ 287,646	\$ 395,622
Salaries and Wages	\$202,635	\$ 143,216	\$ 134,368	\$ 264,081
Overtime	\$ 45	\$ -	\$ -	\$ -
Employee Benefit Cost	\$ 59,503	\$ 38,004	\$ 30,867	\$ 82,266
Operating Supplies	\$ 5,349	\$ 7,000	\$ 2,000	\$ 7,000
Signs	\$ 105	\$ 2,500	\$ 56	\$ 2,500
Fuel	\$ 3,111	\$ 4,000	\$ 1,200	\$ 4,000
Ads and Legal Notices	\$ 125	\$ 250	\$ 153	\$ 250
Dues and Registrations	\$ 250	\$ 300	\$ 120	\$ 250
Telephone	\$ 1,127	\$ 1,200	\$ 427	\$ 800
Outside Services	\$ 5,135	\$ 5,000	\$ 1,332	\$ 5,000
R&M Equip and Fixtures	\$ 1,538	\$ 4,000	\$ 900	\$ 3,000
Travel and Subsistence	\$ 418	\$ 1,000	\$ -	\$ 500
Expense	\$279,342	\$ 206,470	\$ 171,423	\$ 369,648

Public Lands (continued)

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Open Space Trust Fund				
Open Space				
Real Property Tax	\$ 130,946	\$ 135,555	\$ 198,791	\$ 143,464
Delinquent Tax	\$ 0	\$ -	\$ 100	\$ 100
SO Tax - Class A	\$ 19,011	\$ 4,000	\$ 5,174	\$ 4,000
SO Tax - Other Classes	\$ 5,900	\$ 13,000	\$ 23,162	\$ 13,000
Interest-Property Tax	\$ 1,001	\$ 500	\$ 717	\$ -
Contributions	\$ 23,439	\$ -	\$ 13,350	\$ -
Interest Earned-Management	\$ 38,048	\$ 52,800	\$ -	\$ 52,800
Revenue	<u>\$ 218,345</u>	<u>\$ 205,855</u>	<u>\$ 241,293</u>	<u>\$ 213,364</u>
Treasurer Fees	\$ 3,987	\$ 4,245	\$ 13,512	\$ 2,134
Transfers To Other Funds	\$ 286,448	\$ 195,460	\$ 260,613	\$ 310,622
Salaries and Wages	\$ 39,201	\$ 40,210	\$ 37,831	\$ 51,772
Employee Benefit Cost	\$ 15,695	\$ 16,608	\$ 11,611	\$ 16,049
Operating Supplies	\$ 98	\$ 5,150	\$ 1,474	\$ 1,500
Postage	\$ -	\$ -	\$ -	\$ -
Ads and Legal Notices	\$ -	\$ 150	\$ -	\$ 50
Utilities	\$ 3,613	\$ 8,000	\$ 4,619	\$ 5,000
Admin Charges-Mgt	\$ 12,785	\$ 14,556	\$ 17,047	\$ 30,461
Outside Services	\$ 17,520	\$ 15,680	\$ 9,307	\$ 15,000
Audit	\$ -	\$ -	\$ -	\$ -
Facility Dev and Maintenance	\$ 38,678	\$ 114,500	\$ 33,859	\$ 34,000
Special Events	\$ -	\$ 2,000	\$ -	\$ 1,000
Travel and Subsistence	\$ -	\$ 1,000	\$ -	\$ 300
Expense	<u>\$ 418,025</u>	<u>\$ 417,558</u>	<u>\$ 389,873</u>	<u>\$ 467,889</u>

Public Lands (continued)

Account	Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
830	Open Space Acquisition				
08-830-31-31110-000-000	Real Property Tax	\$ 196,418	\$ 203,332	\$ 298,186	\$ 215,197
08-830-39-39100-000-000	Interest Earned-Acquisition Revenue	\$ 57,072	\$ 79,200	\$ 81,226	\$ 79,200
		<u>\$253,490</u>	<u>\$ 282,532</u>	<u>\$ 379,412</u>	<u>\$ 294,397</u>
08-830-75-40000-000-000	Treasurer Fees	\$ 5,980	\$ 6,100	\$ -	\$ 2,944
08-830-75-73501-000-000	Admin Charges-Acq	\$ 19,178	\$ 21,833	\$ 25,571	\$ 20,308
08-830-75-73521-000-000	Direct Cost of Lan Acq.	\$ 12,654	\$ -	\$ 931	\$ 20,000
08-830-75-79100-000-000	Land Purchases Expense	\$224,257	\$ -	\$ -	\$ -
		<u>\$262,069</u>	<u>\$ 27,933</u>	<u>\$ 26,501</u>	<u>\$ 43,252</u>
710	Water Resources				
01-710-34-34300-000-000	Water Lease Revenue	\$264,281	\$ 220,000	\$ 220,000	\$ 220,000
	Revenue	<u>\$264,281</u>	<u>\$ 220,000</u>	<u>\$ 220,000</u>	<u>\$ 220,000</u>
01-710-80-61110-000-000	Salaries and Wages	\$109,087	\$ 111,745	\$ 109,087	\$ 109,336
01-710-80-61200-000-000	Employee Benefit Cost	\$ 26,217	\$ 26,570	\$ 26,217	\$ 36,829
01-710-80-72200-000-000	Operating Supplies	\$ 72	\$ 200	\$ 72	\$ 100
01-710-80-72220-000-000	Fuel	\$ 255	\$ 175	\$ 175	\$ 175
01-710-80-73110-000-000	Postage	\$ 10	\$ 25	\$ 10	\$ 10
01-710-80-73310-000-000	Ads and Legal Notices	\$ -	\$ 50	\$ -	\$ 50
01-710-80-73335-000-000	Dues and Registrations	\$ 997	\$ 1,750	\$ 997	\$ 1,750
01-710-80-73500-000-000	Legal Services	\$ 34,901	\$ 40,000	\$ 43,000	\$ 35,000
01-710-80-73550-000-000	Outside Services	\$ -	\$ 1,000	\$ 200	\$ 1,000
01-710-80-73560-000-000	Water Development-Services	\$ 19,793	\$ 20,000	\$ 19,793	\$ 20,000
01-710-80-73570-000-000	Delivery Costs	\$ -	\$ 13,500	\$ -	\$ 13,500
01-710-80-73580-000-000	Storage Costs	\$ 367	\$ 2,350	\$ 2,000	\$ 2,000
01-710-80-73581-000-000	O&M Green Lake	\$ -	\$ 3,800	\$ -	\$ 800
01-710-80-73730-000-000	Travel and Subsistence	\$ 262	\$ 400	\$ 262	\$ 300
01-710-80-75100-000-000	Property and Liability Ins	\$ 7,961	\$ 8,000	\$ 8,200	\$ 8,000
01-710-80-76300-000-000	Water Lease Expense	\$ 3,470	\$ 3,250	\$ 3,470	\$ 3,500
		<u>\$203,392</u>	<u>\$ 232,815</u>	<u>\$ 213,482</u>	<u>\$ 232,350</u>

Planning & Building

Planning and Building Services, Housing, seeks to provide efficient, effective Planning & Building Services that strengthen communities through excellent service; programs that empower residents, tenants and landlords; improvements to existing housing; develop advancements for affordable housing; protect natural resources; create enhancements to recreational amenities; and to facilitate community, environmental, social and economic wellbeing on issues related to I-70.



Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Salaries and Wages	\$ 589,717	\$ 584,602	\$ 621,205	\$ 667,690
Overtime	\$ 114	\$ -	\$ -	\$ -
Employee Benefit Cost	\$ 160,751	\$ 167,834	\$ 169,994	\$ 208,053
Office Supplies	\$ 353	\$ -	\$ 250	\$ -
Operating Supplies	\$ 1,158	\$ 4,800	\$ 2,200	\$ 1,000
Fuel	\$ 2,769	\$ 4,500	\$ 2,850	\$ 4,500
Postage	\$ 271	\$ 750	\$ 500	\$ 750
Boards & Commissions	\$ -	\$ 420	\$ -	\$ 420
Ads and Legal Notices	\$ 1,447	\$ 1,500	\$ 1,398	\$ 1,500
Subscriptions and Publications	\$ 505	\$ 245	\$ 3,000	\$ 3,000
Dues and Registrations	\$ 1,010	\$ 4,575	\$ 2,534	\$ 4,575
Telephone	\$ 3,481	\$ 3,200	\$ 1,945	\$ 3,200
Outside Services	\$ 3,422	\$ 1,000	\$ 900	\$ 1,000
R&M Equip and Fixtures	\$ 3,497	\$ 2,500	\$ 2,200	\$ 2,500
Software Contract	\$ 42,757	\$ 25,000	\$ 32,000	\$ 32,000
Travel and Subsistence	\$ 1,315	\$ 5,000	\$ 2,245	\$ 5,000
Expense	\$ 812,567	\$ 805,926	\$ 843,221	\$ 935,188

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Planning & Building Svc Admin				
Building Permits	\$ 337,522	\$ 460,000	\$ 465,000	\$ 470,000
Vacation Rental Program	\$ 67,150	\$ 193,000	\$ 300,000	\$ 219,400
Sign Permits	\$ -	\$ 400	\$ -	\$ 400
Inspection Services-Empire	\$ -	\$ 15,000	\$ 3,200	\$ 15,000
Energy Code Fees	\$ 6,218	\$ 2,000	\$ 1,800	\$ -
Wild Fire Haz Mitigation Fees	\$ 100	\$ -	\$ -	\$ -
Zoning Fees	\$ 500	\$ -	\$ 11,250	\$ 12,000
Division of Land Fees	\$ 2,600	\$ 3,000	\$ 3,300	\$ 3,000
Application Fees	\$ -	\$ -	\$ -	\$ -
Variance Fees	\$ 4,200	\$ 6,000	\$ 14,200	\$ 12,000
Land Development Fee	\$ -	\$ -	\$ -	\$ -
Miscellaneous Fees	\$ 850	\$ 65,000	\$ 1,163	\$ 1,000
Unlawful Constr-Permit Fees	\$ 1,276	\$ 1,000	\$ 8,854	\$ 4,000
Planning Review	\$ 5,800	\$ 11,400	\$ 75	\$ 5,000
Building Plan Review Fee	\$ 7,000	\$ 11,500	\$ 4,200	\$ 2,000
Revenue	\$ 433,216	\$ 768,300	\$ 813,042	\$ 743,800

Planning & Building (continued)

Description	2024	2025	2025	2026
	Actual	Rev Budget	Estimated	Adopted
Housing Programs				
Transfers From Other Funds	\$ 42,790	\$ -	\$ -	\$ -
Revenue	\$ 42,790	\$ -	\$ -	\$ -
Salaries and Wages	\$ 18,700	\$ -	\$ -	\$ -
Employee Benefit Cost	\$ 2,440	\$ -	\$ -	\$ -
Office Supplies	\$ 52	\$ -	\$ -	\$ -
Operating Supplies	\$ -	\$ -	\$ -	\$ -
Fuel	\$ 44	\$ -	\$ -	\$ -
Postage	\$ -	\$ -	\$ -	\$ -
Ads and Legal Notices	\$ -	\$ -	\$ -	\$ -
Dues and Registrations	\$ 990	\$ -	\$ -	\$ -
Telephone	\$ 526	\$ -	\$ -	\$ -
Outside Services	\$ -	\$ -	\$ -	\$ -
Travel and Subsistence	\$ 172	\$ -	\$ -	\$ -
Expense	\$ 22,924	\$ -	\$ -	\$ -
CCCRHA-Previously Strategic & C				
DOLA Best & Brightest Grant	\$ -	\$ -	\$ -	\$ -
CCCRHA Reimbursements	\$ -	\$ -	\$ -	\$ 172,997
Regional Housing Authority LPC	\$ -	\$ -	\$ -	\$ 96,000
Revenue	\$ -	\$ -	\$ -	\$ 268,997
Salaries and Wages	\$ 143,080	\$ 146,567	\$ 104,049	\$ -
Salary and Wages- RHA	\$ -	\$ -	\$ 13,366	\$ 130,434
Overtime	\$ -	\$ -	\$ -	\$ -
Employee Benefit Cost	\$ 35,888	\$ 40,169	\$ 26,204	\$ -
Employee Benefits Cost- RHA	\$ -	\$ -	\$ 2,467	\$ 42,563
Office Supplies	\$ 77	\$ -	\$ -	\$ -
Operating Supplies	\$ -	\$ -	\$ -	\$ -
Dues and Registrations	\$ -	\$ 800	\$ -	\$ -
Outside Services	\$ -	\$ -	\$ -	\$ -
Software Contract	\$ -	\$ -	\$ -	\$ -
Contract Services - RHA	\$ -	\$ -	\$ 15,000	\$ 96,000
Travel and Subsistence	\$ 133	\$ 500	\$ -	\$ -
Expense	\$ 179,178	\$ 188,036	\$ 161,086	\$ 268,997

Human Services



DESCRIPTION

The Human Services Fund receives funding from various sources including grants, intergovernmental, and property taxes. This fund seeks to support the community by promoting safety and stability for families and individuals. Clear Creek County achieves this through a people-first approach that emphasizes accountability, transparency, and

<u>Description</u>	<u>2024 Actual</u>	<u>2025 Rev Budget</u>	<u>2025 Estimated</u>	<u>2026 Adopted</u>
Human Services				
Human Services Admin				
Real Property Tax	\$ 291,354	\$ 301,610	\$ 301,610	\$ 319,208
Delinquent Tax	\$ 0	\$ 100	\$ 89	\$ 50
Interest-Property Tax	\$ 891	\$ 100	\$ 638	\$ 1,000
County Administration	\$ 133,121	\$ 133,821	\$ 145,428	\$ 140,000
Reg Admin - HCPF	\$ 92,821	\$ 93,755	\$ 89,708	\$ 135,000
Cost Allocation	\$ -	\$ 87,961	\$ -	\$ 104,200
State-CW Discretionary Grant	\$ 73,165	\$ 113,690	\$ 113,690	\$ 114,000
CW 100% Admin	\$ 55,276	\$ 40,867	\$ 2,850	\$ 44,000
CW 80/20 Revenue	\$ 342,021	\$ 599,263	\$ 447,884	\$ 500,000
Federal Incentives	\$ 8,864	\$ 9,000	\$ 308	\$ 9,000
Reimbursements from Other Govs	\$ 27,338	\$ 42,000	\$ 33,329	\$ 40,000
Child Support Incentives	\$ 2,563	\$ 2,000	\$ 2,000	\$ 2,000
Miscellaneous	\$ 255	\$ -	\$ 22	\$ -
Transfers From Other Funds	\$ -	\$ -	\$ -	\$ -
Revenue	\$1,027,670	\$ 1,424,167	\$ 1,137,556	\$ 1,408,458

Human Services (continued)

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Salaries and Wages	\$ 425,839	\$ 476,646	\$ 323,304	\$ 435,000
Salaries and Wages	\$ -	\$ 104,037	\$ 30,848	\$ 103,264
Salaries and Wages	\$ 179,307	\$ 200,431	\$ 333,403	\$ 202,042
Overtime	\$ 13,442	\$ 7,307	\$ 21,566	\$ 7,307
Overtime	\$ -	\$ -	\$ -	\$ -
Employee Benefit Cost	\$ 133,751	\$ 161,054	\$ 104,703	\$ 134,850
Employee Benefit Cost	\$ 33	\$ 39,739	\$ 12,405	\$ 32,012
Employee Benefit Cost	\$ 62,240	\$ 69,205	\$ 102,570	\$ 62,633
Operating Supplies	\$ 4,347	\$ 5,000	\$ 6,050	\$ 5,000
Operating Supplies	\$ 247	\$ 100	\$ 213	\$ 250
Operating Supplies	\$ 194	\$ 1,350	\$ 2,394	\$ 1,350
Fuel	\$ 494	\$ 2,000	\$ 562	\$ 2,000
Postage	\$ 529	\$ 1,100	\$ 985	\$ 1,200
Ads and Legal Notices	\$ 999	\$ 1,200	\$ 811	\$ 1,200
Dues and Registrations	\$ 3,859	\$ 6,200	\$ 4,365	\$ 6,200
Books and Subscriptions	\$ 1,581	\$ 1,600	\$ 1,690	\$ 1,600
Telephone	\$ 588	\$ 1,800	\$ 679	\$ 1,800
Telephone	\$ 491	\$ 1,000	\$ 393	\$ 800
Telephone	\$ 2,571	\$ 3,600	\$ 2,587	\$ 3,600
Contracted Services	\$ 630	\$ 4,500	\$ 909	\$ 4,500
Contracted Services	\$ 44,128	\$ 85,000	\$ 46,116	\$ 85,000
Admin Charges	\$ -	\$ -	\$ -	\$ 104,200
Audit	\$ -	\$ -	\$ -	\$ -
Travel and Subsistence	\$ 1,393	\$ 3,000	\$ 1,091	\$ 3,000
Travel and Subsistence	\$ 423	\$ 1,000	\$ 567	\$ 1,000
Travel and Subsistence	\$ 815	\$ 4,000	\$ 1,103	\$ 4,000
Other Expenses	\$ 2,404	\$ 4,000	\$ 1,481	\$ 4,000
CS Enforcement Expense-CCC	\$ 9,658	\$ 5,000	\$ 6,041	\$ 5,000
CS Enforcement Expense-Gilpin	\$ 3,086	\$ 3,000	\$ 3,073	\$ 3,000
Federal Incentive Expenses	\$ -	\$ 9,000	\$ -	\$ 9,000
Child Support Incentive Exp Expense	\$ 2,717	\$ 2,000	\$ -	\$ 2,000
	\$ 895,766	\$ 1,203,869	\$ 1,009,910	\$ 1,226,808

Human Services

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Child Services				
Child Care Admin	\$ 48,986	\$ 45,000	\$ 47,502	\$ 53,000
Case Services	\$ 194	\$ -	\$ -	\$ -
Core Services	\$ 143,191	\$ 128,645	\$ 131,561	\$ 200,000
Child Welfare	\$ 51,267	\$ 240,000	\$ 16,582	\$ 200,000
Child Care Block Grant	\$ 20,970	\$ 18,000	\$ 62,143	\$ 40,000
CW-Sub Adopt	\$ 221,187	\$ 216,000	\$ 244,900	\$ 261,000
Special Circumstance DC Rev	\$ 20,627	\$ 32,000	\$ 14,354	\$ 25,000
State-TRCCF	\$ -	\$ -	\$ -	\$ -
Child Care Transfers	\$ 2,890	\$ 1,800	\$ -	\$ -
Revenue	\$ 509,313	\$ 681,445	\$ 517,042	\$ 779,000
Refunds-Core Services	\$ (4,947)	\$ -	\$ -	\$ -
Refunds-Case Services	\$ -	\$ -	\$ -	\$ -
Salaries and Wages	\$ 40,341	\$ 36,434	\$ 40,735	\$ 43,000
Salaries and Wages	\$ 75,439	\$ 139,074	\$ 72,053	\$ 105,304
Overtime	\$ -	\$ 402	\$ -	\$ 402
Overtime	\$ -	\$ -	\$ -	\$ -
Employee Ben-Child Care Admi	\$ 9,113	\$ 7,716	\$ 9,610	\$ 13,330
Employee Benefit Cost	\$ 39,047	\$ 49,047	\$ 32,949	\$ 32,644
Operating Expenses	\$ 1,031	\$ -	\$ 20	\$ -
Travel and Subsistence	\$ 236	\$ 1,200	\$ 110	\$ 1,200
Case Services	\$ 1,495	\$ 22,000	\$ 3,630	\$ 22,000
Special Circumstance DC	\$ 5,733	\$ 22,000	\$ -	\$ 22,000
Child Welfare OOH	\$ 67,197	\$ 250,000	\$ 18,424	\$ 250,000
CCAP MOE	\$ 20,912	\$ 25,000	\$ 8,200	\$ 25,000
Child Care Program	\$ 20,970	\$ 42,000	\$ 55,238	\$ 42,000
Core Services Program Costs	\$ 1,222	\$ 20,000	\$ 7,680	\$ 20,000
CW-Sub Adopt	\$ 247,527	\$ 240,000	\$ 241,876	\$ 240,000
TRCCF-Program Expenses	\$ -	\$ -	\$ -	\$ -
Child Care Transfers	\$ 2,890	\$ 2,000	\$ -	\$ 2,000
IV-A Mental Health	\$ 30,310	\$ 60,000	\$ 43,628	\$ 60,000
IV-A Substance Abuse	\$ 1,555	\$ 8,400	\$ 15,372	\$ 15,000
Expense	\$ 560,073	\$ 925,273	\$ 549,525	\$ 893,880

Human Services (continued)

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Adult Protective Services				
Adult Protective Svcs - Admi	\$ 26,637	\$ 45,000	\$ 28,699	\$ 41,000
Adult Protective Svcs-Client	\$ -	\$ 2,000	\$ 737	\$ 2,000
APS Elder Justice Act Funds	\$ 1,303	\$ -	\$ -	\$ -
Revenue	\$ 27,940	\$ 47,000	\$ 29,436	\$ 43,000
Salaries and Wages				
Salaries and Wages	\$ 54,679	\$ 104,959	\$ 81,338	\$ 79,266
Employee Benefit Cost	\$ 18,887	\$ 25,765	\$ 32,807	\$ 24,572
Operating Supplies	\$ -	\$ 200	\$ 628	\$ 200
Dues and Registrations	\$ -	\$ 200	\$ 32	\$ 200
Telephone	\$ 540	\$ 600	\$ 524	\$ 600
Contracted Services	\$ 6,443	\$ 6,000	\$ 5,947	\$ 6,000
Travel and Subsistence	\$ -	\$ 1,200	\$ -	\$ 1,200
Other Expenses	\$ 400	\$ 100	\$ 524	\$ 100
Expense	\$ 80,948	\$ 139,024	\$ 121,801	\$ 112,138
Assistance Programs				
Leap Administration	\$ 1,145	\$ 1,450	\$ -	\$ 1,450
Leap Outreach	\$ 24,867	\$ 20,000	\$ 14,927	\$ 20,000
Colo Works Admin.	\$ 25,170	\$ 60,000	\$ 22,390	\$ 27,000
Old Age Pension	\$ 149,371	\$ 250,000	\$ 140,246	\$ 260,000
TANF-Colorado Works	\$ 9,471	\$ 35,000	\$ 33,008	\$ 35,000
AND	\$ 12,807	\$ 15,000	\$ 11,819	\$ 16,000
Leap Program	\$ 58,590	\$ 100,000	\$ 43,664	\$ 100,000
Home Care Allow	\$ -	\$ 11,000	\$ -	\$ 11,000
Food Assistance Benefits	\$ 1,274,788	\$ 1,300,000	\$ 1,436,145	\$ 1,800,000
Revenue	\$ 1,556,210	\$ 1,792,450	\$ 1,702,199	\$ 2,270,450
Refunds-Food Assistance				
Refunds-Food Assistance	\$ (447)	\$ -	\$ -	\$ -
Refunds-OAP				
Refunds-OAP	\$ -	\$ -	\$ -	\$ -
Salaries and Wages-TANF				
Salaries and Wages-TANF	\$ 2,388	\$ 21,529	\$ 2,359	\$ 22,174
Overtime	\$ 11,490	\$ 2,509	\$ 13,461	\$ 2,509
Employee Benefit Cost	\$ 4,617	\$ 9,465	\$ 4,630	\$ 6,874
Operating Expenses	\$ 581	\$ 1,200	\$ 437	\$ 1,200
Dues and Registrations	\$ 380	\$ 1,800	\$ 53	\$ 1,800
Contract Service	\$ 11,545	\$ 23,000	\$ 120	\$ 23,000
Travel and Subsistence	\$ 513	\$ 1,200	\$ -	\$ 1,200
Old Age Pension	\$ 146,208	\$ 250,000	\$ 140,246	\$ 250,000
TANF-Program Costs	\$ 21,987	\$ 47,000	\$ 39,326	\$ 47,000
AND	\$ 16,009	\$ 20,000	\$ 13,132	\$ 20,000
Leap Program	\$ 58,590	\$ 100,000	\$ 43,664	\$ 100,000
Leap-CIP and Outreach	\$ 13,015	\$ 20,000	\$ 14,927	\$ 20,000
Home Care Allow	\$ -	\$ 15,000	\$ -	\$ 15,000
Food Assistance Benefits	\$ 1,274,788	\$ 1,300,000	\$ 1,436,145	\$ 1,800,000
Expense	\$ 1,561,665	\$ 1,812,703	\$ 1,708,499	\$ 2,310,757

Human Services (continued)

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
County Programs				
Other Funding	\$ 65,647	\$ 50,000	\$ 31,690	\$ 62,930
EOC-Energy Outreach Incentives	\$ 5,372	\$ 3,500	\$ 3,814	\$ 3,000
Donations-MMYCA	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Interest Earned	\$ 18,818	\$ 15,000	\$ 19,550	\$ 15,000
Revenue	\$ 92,837	\$ 71,500	\$ 58,054	\$ 83,930
Salaries and Wages	\$ 39,475	\$ 45,000	\$ 13,743	\$ 24,920
Employee Benefit Cost	\$ 21,897	\$ -	\$ 9,162	\$ 8,010
CMP Family Service	\$ 1,150	\$ 34,509	\$ 8,785	\$ 20,000
Miscellaneous Expense	\$ 3,125	\$ -	\$ 5,137	\$ 10,000
Energy Outreach Colorado	\$ -	\$ -	\$ -	\$ -
County Burial	\$ 1,457	\$ 5,000	\$ 1,967	\$ 5,000
MMCYA	\$ 9,409	\$ 10,000	\$ 8,140	\$ 10,000
Expense	\$ 76,513	\$ 94,509	\$ 46,934	\$ 77,930

Human Services – Veteran’s Affairs



DESCRIPTION

The Finance Department is responsible for the coordination, preparation, and monitoring of the county’s annual budget; accounting system, and issuance of financial statements for all the County’s funds; administration of accounts payable and accounts receivables as well as bi-weekly payroll processing. The Finance Department also assists in investigating financial inquiries from the County Commissioners and other County personnel. Finance ensures that financial reporting is compliant with governmental accounting standards and meets requirements outlined by federal and state regulators and granting agencies and maintains a system of internal controls that safeguards public resources.

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Veteran's Affairs				
State-Veterans Office	\$ 31,910	\$ 20,158	\$ 16,160	\$ 20,158
Revenue	\$ 31,910	\$ 20,158	\$ 16,160	\$ 20,158
Salaries and Wages	\$ 75,994	\$ 77,845	\$ 73,288	\$ 76,171
Employee Benefit Cost	\$ 20,810	\$ 21,848	\$ 20,779	\$ 24,856
Operating Supplies	\$ -	\$ 1,100	\$ 92	\$ 1,100
Fuel	\$ -	\$ 200	\$ -	\$ 200
Telephone	\$ 592	\$ 600	\$ 558	\$ 600
Travel and Subsistence	\$ 50	\$ 500	\$ -	\$ 500
Expense	\$ 97,446	\$ 102,093	\$ 94,717	\$ 103,427

Public Health



DESCRIPTION

The Public Health Fund was created to improve the health of the public and achieve equity in health status. Funds for this budget area primarily come from intergovernmental sources, licenses and permits, donations, and transfers from the General Fund. The Public Health Fund is used to fund the Environmental Health, Public Health and Mountain Youth Network Departments, which work to prevent disease, promote health, and prolong life among the population as a whole.

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Treasurer Fees	\$ 742	\$ 37,103	\$ 13	\$ -
Salaries and Wages	\$ 428,907	\$ 440,106	\$ 437,873	\$ 434,581
Overtime	\$ -	\$ -	\$ -	\$ -
Employee Benefit Cost	\$ 137,033	\$ 148,922	\$ 162,865	\$ 134,720
Office Supplies	\$ 720	\$ 800	\$ 1,013	\$ 800
Operating Supplies	\$ 44,035	\$ 25,000	\$ 25,708	\$ 25,000
Operating Supplies-WIC	\$ 252	\$ -	\$ 139	\$ -
Vaccines	\$ 16,003	\$ 20,000	\$ 16,025	\$ 20,000
Postage	\$ 38	\$ 100	\$ 100	\$ 100
Ads and Legal Notices	\$ -	\$ 250	\$ 14	\$ 100
Dues and Registrations	\$ 5,606	\$ 2,500	\$ 1,564	\$ 2,500
Telephone	\$ 2,145	\$ 2,000	\$ 2,431	\$ 2,000
Contract Service	\$ -	\$ 541,500	\$ 500,450	\$ 11,500
COVID-19 Expense	\$ -	\$ -	\$ -	\$ -
Audit Fees	\$ -	\$ -	\$ -	\$ -
R&M Vehicles	\$ -	\$ -	\$ -	\$ -
Travel and Lodging	\$ 3,700	\$ 16,000	\$ 4,535	\$ 16,000
Training and Education	\$ 775	\$ 2,000	\$ 2,151	\$ 2,000
Expense	\$ 639,956	\$ 1,236,281	\$ 1,154,881	\$ 649,302

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Public Health				
State-Health Contract	\$ 213,954	\$ 149,150	\$ 119,861	\$ 148,546
State-WIC Contract	\$ 31,326	\$ 29,081	\$ 38,842	\$ 26,104
Epidemiological Grants	\$ 71,667	\$ 40,271	\$ 31,404	\$ 27,886
State-Immunization Contract	\$ 35,756	\$ 119,430	\$ 107,737	\$ 22,093
State-Emergency Preparedness	\$ 58,536	\$ 61,568	\$ 64,055	\$ 63,757
Other State Contracts/Grants	\$ -	\$ 606,837	\$ -	\$ 158,900
Patient Pay	\$ 1,401	\$ 4,000	\$ 1,082	\$ 4,000
Provider Pay	\$ 25,836	\$ 15,000	\$ 19,574	\$ 15,000
Contracted Services	\$ -	\$ -	\$ -	\$ -
County Nurse Fees	\$ 261	\$ -	\$ -	\$ -
Miscellaneous	\$ 75	\$ 15,000	\$ -	\$ -
Transfers From Other Funds	\$ 200,000	\$ 200,000	\$ 386,308	\$ 200,000
Interest Earned	\$ 29,681	\$ 18,000	\$ 23,995	\$ 18,000
Revenue	\$ 668,492	\$ 1,258,337	\$ 792,858	\$ 684,286

Public Health (continued)

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Public Health				
Environmental Health				
Sanitation Licenses	\$ 2,620	\$ 1,000	\$ 4,467	\$ 1,000
Sanitation Permits	\$ 40,831	\$ 30,000	\$ 43,389	\$ 30,000
State-Env Health Contract	\$ -	\$ -	\$ 1,867	\$ -
Plan Review Fee	\$ 1,300	\$ 1,000	\$ 217	\$ 1,000
Revenue	\$ 44,751	\$ 32,000	\$ 49,939	\$ 32,000
Salaries and Wages	\$ 111,032	\$ 113,737	\$ 114,523	\$ 117,149
Overtime	\$ -	\$ -	\$ -	\$ -
Employee Benefit Cost	\$ 29,083	\$ 28,850	\$ 42,002	\$ 36,316
Operating Supplies	\$ 97	\$ 350	\$ -	\$ -
Fuel	\$ 55	\$ 350	\$ 150	\$ 350
Postage	\$ -	\$ 75	\$ -	\$ -
Ads and Legal Notices	\$ -	\$ 50	\$ -	\$ -
Dues and Registrations	\$ 6,940	\$ 5,900	\$ 6,490	\$ 5,900
Telephone	\$ 1,671	\$ 1,200	\$ 1,190	\$ 1,200
Outside Services	\$ -	\$ 250	\$ -	\$ -
R&M Equipment	\$ -	\$ 1,200	\$ 895	\$ 1,200
Expense	\$ 148,877	\$ 151,962	\$ 165,249	\$ 162,115

Public Health (continued)

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Youth Network				
MYN-CTC Grant	\$ 299,908	\$ 225,700	\$ 386,872	\$ 193,516
OBH - YSAP Grant	\$ 96,565	\$ 120,000	\$ 137,493	\$ 135,000
OEDIT Grant	\$ -	\$ -	\$ 33,141	\$ 58,698
Other State Grants	\$ -	\$ 106,413	\$ -	\$ 108,486
Contributions and Donations	\$ 48,466	\$ 500	\$ 75,153	\$ 446,500
Revenue	<u>\$ 444,939</u>	<u>\$ 452,613</u>	<u>\$ 632,659</u>	<u>\$ 942,200</u>
Treasurer Fees	\$ 4,917	\$ 4,526	\$ 8,141	\$ 6,137
Salaries and Wages	\$ 169,702	\$ 200,011	\$ 202,795	\$ 228,594
Overtime	\$ 1,997	\$ 5,000	\$ 6,159	\$ 10,000
Employee Benefit Cost	\$ 53,791	\$ 83,267	\$ 71,858	\$ 73,150
Utilities	\$ 5,811	\$ 6,500	\$ 8,838	\$ 1,625
CDPHE-COFP Expenses	\$ 32,255	\$ 36,214	\$ 27,097	\$ 49,586
Other Operating Expenses	\$ 20,080	\$ 25,000	\$ 142,533	\$ 95,116
OBH - YSAP Expenses	\$ 28,832	\$ 28,884	\$ 22,081	\$ 44,676
OEDIT Grant Expenses	\$ 133	\$ 30,000	\$ 5,100	\$ 58,698
Expense	<u>\$ 317,517</u>	<u>\$ 419,402</u>	<u>\$ 494,604</u>	<u>\$ 567,582</u>

Public Works Transfer Station



DESCRIPTION

Clear Creek County Public Works provides a number of services to the County and its residents including maintenance and improvement of roads, the county wide transit program, site development, and operation of the Transfer Station, a waste disposal collection site.

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Transfer Station				
Waste Disposal Fees	\$ 282,684	\$ 430,000	\$ 330,000	\$ 425,000
Interdepartmental Charges	\$ 70	\$ 1,500	\$ 105	\$ 1,500
Sale of Recyclable Materials	\$ 23,816	\$ 30,000	\$ 24,000	\$ 30,000
Contributions	\$ 3,000	\$ 200,000	\$ -	\$ 2,000
Revenue	\$ 309,570	\$ 661,500	\$ 354,105	\$ 458,500
Salaries and Wages	\$ 179,513	\$ 328,139	\$ 239,350	\$ 297,654
Overtime	\$ 7,002	\$ 2,000	\$ 1,500	\$ 2,000
Employee Benefit Cost	\$ 28,577	\$ 74,362	\$ 38,103	\$ 92,907
Office Supplies	\$ 380	\$ 500	\$ 600	\$ 500
Operating Supplies	\$ 3,279	\$ 4,000	\$ 2,000	\$ 3,500
Gas and Oil	\$ 13,321	\$ 16,000	\$ 12,000	\$ 16,000
Uniforms	\$ 421	\$ 500	\$ 750	\$ 500
Operating Equipment	\$ 94	\$ 230,000	\$ 7,000	\$ 5,000
Postage	\$ -	\$ 700	\$ -	\$ -
Tipping Fees	\$ 100,022	\$ 90,000	\$ 90,000	\$ 100,000
Ads and Legal Notices	\$ 1,147	\$ 700	\$ 1,530	\$ 1,000
Dues and Registrations	\$ 320	\$ 600	\$ 300	\$ 500
Utilities	\$ 9,408	\$ 12,000	\$ 10,000	\$ 12,000
Telephone	\$ 699	\$ 800	\$ 932	\$ 800
Outside Services	\$ 355	\$ 10,000	\$ 3,000	\$ 8,000
R&M Equipment and Fixtures	\$ 31,202	\$ 15,000	\$ 23,000	\$ 20,000
Travel and Subsistence	\$ 140	\$ 500	\$ 187	\$ 200
Safety	\$ 478	\$ 7,000	\$ 2,000	\$ 2,000
Expense	\$ 376,359	\$ 792,801	\$ 432,251	\$ 562,561

Public Works - Transit



DESCRIPTION

The Roundabout transit services offers rides throughout Clear Creek County, funded in part through grants, General Fund dollars and rider charges.

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Transit				
5311 Grant - CDOT	\$ 114,946	\$ 250,637	\$ 320,510	\$ 258,160
5339 Bus Grant 2022 - CDOT	\$ -	\$ 104,000	\$ -	\$ 77,894
5304 Grant - CDOT	\$ -	\$ -	\$ -	\$ -
Gaming grant	\$ -	\$ -	\$ -	\$ -
Route Charges	\$ -	\$ 500	\$ 2,000	\$ 500
Advertising Revenue	\$ 195	\$ -	\$ -	\$ -
Revenue	\$ 115,141	\$ 355,137	\$ 322,510	\$ 336,554
Salaries and Wages	\$ 178,975	\$ 225,880	\$ 176,083	\$ 214,519
Overtime	\$ 3,849	\$ 2,292	\$ 915	\$ 2,292
Employee Benefit Cost	\$ 45,312	\$ 57,989	\$ 51,360	\$ 70,001
Operating Supplies	\$ 5,279	\$ 5,000	\$ 3,000	\$ 3,200
Fuel	\$ 29,528	\$ 45,000	\$ 18,895	\$ 30,000
Postage	\$ -	\$ 10	\$ -	\$ -
Ads and Legal Notices	\$ 580	\$ 300	\$ 843	\$ 500
Advertising/Marketing	\$ -	\$ 2,000	\$ -	\$ 300
Dues And Registrations	\$ 480	\$ 600	\$ 1,853	\$ 600
Telephone	\$ 1,905	\$ 2,000	\$ 1,644	\$ 2,000
Outside Services	\$ 2,075	\$ 1,500	\$ 600	\$ 1,000
Contract Service	\$ -	\$ 3,000	\$ -	\$ 1,500
R&M Vehicles	\$ 15,065	\$ 20,000	\$ 8,000	\$ 10,000
Travel And Subsistence	\$ 1,938	\$ 2,500	\$ 2,000	\$ 1,000
Training	\$ 4,348	\$ 2,500	\$ (363)	\$ 2,500
Capital Outlay Furn & Eqpt	\$ 261,060	\$ 142,000	\$ -	\$ 104,424
Expense	\$ 550,392	\$ 512,571	\$ 264,831	\$ 443,835

Public Works – Site Development



DESCRIPTION

Funded through the General Fund, this team provides site development support Countywide.

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Development Site Department				
Permits	\$ 91,341	\$ 70,000	\$ 105,210	\$ 70,000
Plan Review	\$ 200	\$ -	\$ 1,875	\$ -
Revenue	\$ 91,541	\$ 70,000	\$ 107,085	\$ 70,000
Salaries and Wages	\$ 62,817	\$ 64,347	\$ 60,661	\$ 62,964
Employee Benefit Cost	\$ 27,061	\$ 29,142	\$ 27,892	\$ 20,546
Operating Supplies	\$ 13	\$ 600	\$ 28	\$ 200
Fuel	\$ 82	\$ 200	\$ 29	\$ 100
Dues and Registrations	\$ 679	\$ 1,500	\$ -	\$ 1,500
Telephone	\$ 440	\$ 500	\$ 427	\$ 500
Outside Services	\$ -	\$ 3,000	\$ 1,167	\$ 1,000
Travel and Subsistence	\$ -	\$ 1,750	\$ -	\$ 1,750
Expense	\$ 91,092	\$ 101,039	\$ 90,204	\$ 88,561

Public Works – Road & Bridge Fund



DESCRIPTION

The Road and Bridge Fund is a special revenue fund where the County's dedicated 1% Road & Bridge sales tax, Highway User Tax and other resources are accounted for to support the maintenance, development, construction and improvement of County roads and bridges.

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Road And Bridge				
Non-Departmental				
Real Property Tax	\$ 1,674,856	\$ 1,948,603	\$ 2,551,002	\$ 2,062,301
Delinquent Tax	\$ 2	\$ 500	\$ 572	\$ 500
SO Tax - Class A	\$ 144,450	\$ 140,000	\$ 168,782	\$ 140,000
SO Tax - Other Classes	\$ 684,866	\$ 725,000	\$ 755,755	\$ 725,000
Sales Tax (0.75%)	\$ 1,837,288	\$ 2,051,730	\$ 1,680,479	\$ 2,051,730
Sales Tax (0.25%)	\$ -	\$ 683,910	\$ -	\$ 683,910
Interest-Property Tax	\$ 4,967	\$ 3,000	\$ 3,577	\$ 3,000
Permits	\$ 15,540	\$ 12,000	\$ 20,445	\$ 15,000
Permits - Guanella Pass	\$ -	\$ 4,000	\$ -	\$ -
Federal Forest Reserve	\$ 134,691	\$ 130,000	\$ 216,655	\$ 150,000
State-FEMA Disaster Funds	\$ -	\$ -	\$ -	\$ -
MV-Special Permits	\$ 31,807	\$ 30,000	\$ 34,429	\$ 32,000
State-Highway Users Tax	\$ 1,000,329	\$ 1,151,946	\$ 1,131,428	\$ 1,151,946
Development User Fees	\$ -	\$ 12,000	\$ -	\$ 12,000
Charges For Services	\$ -	\$ 500	\$ -	\$ 200
Interdepartmental Charges	\$ 70,554	\$ 40,000	\$ 51,744	\$ 40,000
Miscellaneous	\$ 279	\$ 500	\$ -	\$ 500
Transfers From Other Funds	\$ 40,000	\$ 25,000	\$ 37,500	\$ -
Interest Earned	\$ 341,587	\$ 300,000	\$ 292,100	\$ 300,000
Sale of Assets	\$ -	\$ 50,000	\$ -	\$ 50,000
Revenue	\$ 5,981,215	\$ 7,308,689	\$ 6,944,468	\$ 7,418,087

Public Works – Road & Bridge Fund (continued)

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Rights of Way				
ROW/Land Purchases	\$ -	\$ 3,000	\$ 1,218	\$ 1,500
Expense	\$ -	\$ 3,000	\$ 1,218	\$ 1,500
Construction				
Outside Services	\$ 247,455	\$ 200,000	\$ 19,916	\$ 150,000
Capital Construction	\$ 1,959,336	\$ 3,749,396	\$ 3,887,000	\$ 3,967,716
Expense	\$ 2,206,791	\$ 3,949,396	\$ 3,906,916	\$ 4,117,716
Maintenance of Condition				
Salaries and Wages	\$ 1,052,474	\$ 1,327,676	\$ 1,365,627	\$ 683,753
Overtime	\$ 41,015	\$ 69,994	\$ 15,186	\$ 20,000
Employee Benefit Cost	\$ 360,446	\$ 533,411	\$ 407,539	\$ 211,963
Operating Supplies	\$ 8,186	\$ 13,000	\$ 10,942	\$ 11,000
Signs	\$ 14,084	\$ 10,000	\$ 10,133	\$ 11,000
Tires	\$ 41,452	\$ 40,000	\$ 69,095	\$ 60,000
Grader Blades	\$ -	\$ 3,000	\$ 12,068	\$ 10,000
Asphalt	\$ 132,478	\$ 160,000	\$ 254,452	\$ 200,000
Gas and Oil	\$ (95,823)	\$ 65,000	\$ (16,427)	\$ 70,000
Gravel	\$ 140,434	\$ 150,000	\$ 315,853	\$ 150,000
Culverts	\$ 2,007	\$ 8,000	\$ -	\$ 5,000
Guardrail	\$ -	\$ 50,000	\$ 104,036	\$ 70,000
Parts-Inventory/Stock	\$ 19,803	\$ 15,000	\$ 24,312	\$ 15,000
Operating Equipment	\$ 10,310	\$ 15,000	\$ 23,454	\$ 15,000
Striping	\$ 94,937	\$ 140,000	\$ 202,394	\$ 140,000
Outside Services	\$ 66,102	\$ 60,000	\$ 23,473	\$ 70,000
R&M Equip and Fixtures	\$ 59,640	\$ 40,000	\$ 70,261	\$ 60,000
R&M Buildings and Real Estate	\$ 11,723	\$ 20,000	\$ 16,999	\$ 17,000
Weed Control	\$ -	\$ 50,000	\$ -	\$ 50,000
Dust Control	\$ 135,750	\$ 120,000	\$ 210,286	\$ 120,000
Revegetation Projects	\$ 429	\$ 500	\$ -	\$ 500
Equipment Rental	\$ 27,923	\$ 15,000	\$ 27,400	\$ 27,400
Lease Payments	\$ 44,605	\$ 45,153	\$ 40,537	\$ 195,604
Capital-Maintenance Equipment	\$ 70,917	\$ 250,000	\$ -	\$ -
Expense	\$ 2,238,891	\$ 3,200,734	\$ 3,187,620	\$ 2,213,220

Public Works – Road & Bridge Fund (continued)

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Snow and Ice Removal				
Salaries and Wages	\$ -	\$ 185,103	\$ -	\$ 683,753
Overtime	\$ -	\$ 22,320	\$ -	\$ 5,000
Employee Benefit Cost	\$ -	\$ 127,802	\$ -	\$ 211,963
Operating Supplies	\$ 7,900	\$ 10,000	\$ 5,275	\$ 7,000
Chains	\$ 17,077	\$ 12,000	\$ -	\$ 12,000
Salted Sand	\$ 163,054	\$ 160,000	\$ 112,581	\$ 160,000
Grader Blades	\$ 28,683	\$ 20,000	\$ 30,639	\$ 20,000
Gas and Oil	\$ 207,516	\$ 55,000	\$ 202,313	\$ 60,000
R&M Equip and Fixtures	\$ 58,381	\$ 45,000	\$ 45,751	\$ 50,000
Lease Payments	\$ 74,218	\$ 79,200	\$ 78,286	\$ 198,219
Capital - Equipment	\$ 25,258	\$ 400,000	\$ 10,267	\$ 40,000
Expense	\$ 582,087	\$ 1,116,425	\$ 485,112	\$ 1,447,935
Administration Road & Bridge				
Treasurer Fees	\$ 81,281	\$ 49,596	\$ 96,977	\$ 74,181
Salaries and Wages	\$ 480,999	\$ 562,567	\$ 515,614	\$ 579,445
Overtime	\$ 21	\$ -	\$ 521	\$ -
Employee Benefit Cost	\$ 132,828	\$ 131,990	\$ 148,697	\$ 179,628
Operating Supplies	\$ 8,201	\$ 8,000	\$ 12,055	\$ 10,000
Operating Equipment	\$ 122	\$ 1,500	\$ 1,937	\$ 1,500
Postage	\$ 275	\$ 300	\$ 238	\$ 300
Ads and Legal Notices	\$ 4,659	\$ 3,500	\$ 5,647	\$ 3,500
Printing	\$ 154	\$ 500	\$ 373	\$ 400
Dues and Registrations	\$ 4,509	\$ 15,000	\$ 9,525	\$ 10,000
Utilities	\$ 39,854	\$ 52,000	\$ 38,976	\$ 50,000
Telephone	\$ 11,951	\$ 10,000	\$ 10,067	\$ 10,000
Outside Services	\$ 1,253	\$ 4,000	\$ 443	\$ 2,500
Administrative Charges	\$ 544,842	\$ 627,201	\$ 726,456	\$ 627,201
Audit	\$ -	\$ -	\$ -	\$ -
R&M Equip and Fixtures	\$ 1,277	\$ 2,000	\$ -	\$ 2,000
Maintenance Contracts	\$ 6,047	\$ 10,000	\$ 5,775	\$ 10,000
R&M Buildings and Real Estate	\$ 26,067	\$ 12,000	\$ 21,032	\$ 10,000
Travel and Subsistence	\$ 4,264	\$ 15,000	\$ 1,675	\$ 10,000
Safety	\$ 18,491	\$ 18,000	\$ 18,282	\$ 18,000
License and Fees	\$ 2,019	\$ 1,800	\$ 1,563	\$ 1,500
Remit Taxes Shared with Towns	\$ -	\$ 888,671	\$ -	\$ 888,671
Capital Outlay	\$ -	\$ 100,000	\$ 7,467	\$ 78,000
Capital-Software	\$ -	\$ 10,000	\$ -	\$ -
Expense	\$ 1,369,114	\$ 2,523,625	\$ 1,623,319	\$ 2,566,826

COMPONENT UNITS

Component Unit

Emergency Service General Improvement District



DESCRIPTION

The Emergency Services General Improvement District utilizes a dedicated property tax that supports the Clear Creek County Fire Authority. It is the mission of the Clear Creek Fire Authority to proudly honor the citizens, visitors and neighbors of the CCFA fire district by providing responsive, compassionate and effective services before, during and after an emergency to minimize the loss of life, property and environment. The budget for this District is adopted separate from other County funds, however, it is reported as a component unit for financial reporting purposes and incorporated into this combined budget document.

Description	2024 Actual	2025 Rev Budget	2025 Estimated	2026 Adopted
Emergency Services Distr				
Administration Emerg Serv Dist				
Real Property Tax	\$788,332	\$ 778,787	\$ 778,787	\$ 2,049,414
Delinquent Tax	\$ 2	\$ 250	\$ 301	\$ 250
SO Tax - Class A	\$ 42,199	\$ 12,000	\$ 11,530	\$ 12,000
SO Tax - Other Classes	\$ 13,096	\$ 50,000	\$ 51,616	\$ 50,000
Interest-Property Tax	\$ 2,525	\$ 500	\$ 1,719	\$ 500
Wildlife Impact Assistance	\$ 101	\$ 110	\$ 149	\$ 110
Interest Earned	\$ 10,830	\$ 5,000	\$ 10,024	\$ 10,000
Revenue	\$857,086	\$ 846,647	\$ 854,126	\$ 2,122,274
Treasurer Fees	\$ 22,558	\$ 25,247	\$ 25,247	\$ 63,366
Transfer Dist CCCAmb Fund	\$ -	\$ -	\$ -	\$ 439,786
Administrative Charges	\$ 50,482	\$ 56,910	\$ 56,910	\$ 27,654
Fire Authority Contract	\$748,598	\$ 759,490	\$ 759,490	\$ 1,591,468
Audit	\$ -	\$ -	\$ -	\$ -
Miscellaneous Expense	\$ (2)	\$ 5,000	\$ -	\$ -
Expense	\$821,636	\$ 846,647	\$ 841,647	\$ 2,122,274
TABOR 3% Emergency Reserve			\$ 25,249	\$ 63,668

Component Units

Clear Creek County Housing Authority



DESCRIPTION

The Clear Creek County Housing Authority (CCCHA) was established in 2017 with the mission to provide and develop quality attainable housing opportunities, and to serve as the housing liaison between the community and officials. The Housing Authority helps to improve housing access through community education and other initiatives and complements the County’s other housing initiatives. The budget for the Housing Authority is adopted separate from County funds, however, it is included as a component unit for financial reporting purposes.

<u>Description</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Rev Budget</u>	<u>2025</u> <u>Estimated</u>	<u>2026</u> <u>Adopted</u>
Housing Authority				
Housing Authority				
Grants	\$3,500	\$ 3,500	\$ 3,500	\$ -
Transfers From Other Funds	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Interest Earned	\$ 936	\$ 750	\$ 494	\$ 500
Revenue	\$4,436	\$ 14,250	\$ 13,994	\$ 10,500
Treasurer Fees	\$ 35	\$ 50	\$ 47	\$ 50
Housing Authority Contract	\$7,270	\$ 10,000	\$ 2,349	\$ 10,000
Expense	\$7,305	\$ 10,050	\$ 2,396	\$ 10,050

Appendix A

Glossary of Abbreviations, Acronyms and Terms

Abatement	A term referring to the refund of previously paid property taxes due to over valuation of property.
Accounting Period	A period at the end of which and for which financial statements are prepared (typically a month or a year).
Accrual	An accounting method that reports income when earned and expenses when incurred.
Accrual Basis	The basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.
Actual Value	The market value for real and personal property determined by the County Assessor.
Adopted Budget	Refers to the budget amounts originally approved by the Board of County Commissioners at the beginning of the budget year and the budget document, which consolidates all beginning-of-the-year operating appropriations.
Agency	A governmental or quasi-governmental unit which provides services to residents of the county but is not part of the county government, per se. An agency may be linked to county government by an intergovernmental agreement or may be formed pursuant to an intergovernmental agreement.
Allocations	A part of a lump-sum appropriation which is designated for expenditure by specific organization units and/or for special purposes, activities or objects.
Amended Budget	Budget which includes changes to the Adopted Budget that are approved by the Board of County Commissioners and transfers within the authority of management.
Appropriated Budget	The expenditure authority created by the Appropriation Ordinance and related estimated revenues. The Appropriated Budget would include all reserves, transfers, allocations, and other legally authorized legislative changes.
Appropriated Reserves	The amount of fund balance used to supplement revenues required to fund appropriated expenditures.
Appropriation	The legal authorization granted by the Board of County Commissioners which allows the departments, offices and agencies of the county to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.
Appropriation Resolution	The appropriation resolution is the means whereby the Board of County Commissioners enacts the appropriation, making it legal. The act of adopting the budget does not include legal authority to spend. In order to spend an appropriation resolution must also be approved outlining the expenditures proposed in the adopted budget.
Assess	To establish an official property value for taxation.

Glossary of Abbreviations, Acronyms and Terms

Assessed Valuation	A valuation set upon real estate and/or other property as a basis for levying taxes.
Assessment Rate	The rate established by the State legislature which, when applied to the actual value of real and personal property, determines the assessed value of property. Residential assessment rates change every reappraisal (odd) year to keep the residential property taxes generated statewide to 45% of all property taxes.
Asset	A resource owned or controlled by the county, which has monetary value. An asset is either current or fixed. A current asset is typically consumed within one year, such as cash, accounts receivable, and inventories. A fixed asset provides benefit for more than one year, such as equipment, buildings, and open space properties.
Assigned Fund Balance	Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
Audit	A methodical examination conducted by a private accounting firm, of the utilization of the county's resources. An audit tests the accounting system to determine the extent to which internal accounting controls are both available and being used. The audit concludes with a written report of findings called the Auditor's Opinion.
Authorized Position	A position (job, FTE) authorized by the Board of County Commissioners as part of the annual adopted budget.
Balanced Budget	A budget where current operating expenditures do not exceed current operating revenues plus unreserved and available fund balance for each individual fund subject to appropriation. Per state statute, the county is required to adopt a balanced budget each year.
Basis of Accounting	A term used to refer to when revenues, expenditures, and transfers (and the related assets and liabilities) are recognized in the accounts and reported in the financial statements.
Benchmarking	Comparing desired performance and results against a relative standard.
Board of County Commissioners (BoCC)	In Clear Creek County, the board is composed of a three-member group of publicly elected officials. They are the main policy makers and financial stewards of the county.
Budget	An annual policy document, financial plan, operations guide, and communications device, containing estimated revenues and expenditures. The budget, once adopted by the Board of County Commissioners, is the legal basis for expenditures in the budget year.
Budget Calendar	A timetable showing when particular tasks must be completed in order for the Board of County Commissioners to adopt the annual budget before the beginning of the next fiscal year.
CCSD	Clear Creek School District.
CIP	Capital Improvement Project. A major capital construction project, such as those related to buildings, drainage, streets, trails, etc., included in the CIP. Capital projects tend to have significant costs and have useful lives of many years.
Capital Expenditures & Capital Outlay	Spending on items that meet the County's capitalization requirements, including costs greater than \$5,000 and that the item has a useful life of more than one year .

Glossary of Abbreviations, Acronyms and Terms

Capital Improvement Plan (CIP)	A 10-year plan of capital projects, scheduled for completion annually, that describes projects to be completed, identifies expenditures, estimates total project costs, identifies funding sources, and anticipates timeline.
Capital Improvement Program	Clear Creek County's Capital Improvement Plan Financial Policy and program outlined within Board of County Commissioner's Resolution 17-19.
Capital Improvement Project	Capital Improvement Project. A major capital construction project, such as those related to buildings, drainage, streets, trails, etc., included in the CIP. Capital projects tend to have significant costs and have useful lives of many years.
Capital Lease	An agreement that conveys the right to use property, plant, or equipment, usually for a stated period of time.
Certificate of Participation	A financing instrument representing a share in a pledged revenue stream, usually lease payments made by the issuer (county) that are subject to annual appropriation. The certificate entitles the holder to receive a share, or participation, in the lease payments relating to the acquisition or construction of specific equipment, land, or facilities.
Charges for Services Revenue	A revenue category comprised of revenue generated from services the county provides to residents and other entities. Services that are charged for include motor vehicle registrations, document recording, and Clear Creek Coroner and District Attorney Services.
Chart of Accounts	A chart detailing the system (numbered and descriptive) of general ledger accounts used by Clear Creek County to designate funds, expenditure accounts, revenue accounts, and balance sheet accounts.
Colorado Local Government Budget Law	In preparing an annual budget, all Colorado counties must follow the provisions of Title 29, Article 1, Part 1 of the Colorado Revised Statutes, which defines the legal requirements for budget format, content, and cover; budget hearing and adoption; appropriation resolution/ordinance; filing the budget; and changing the budget.
Colorado Revised Statutes (CRS)	A body of laws governing conduct within the State of Colorado.
Committed Fund Balance	Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.
Community Development Block Grant (CDBG)	A U.S. Department of Housing and Urban Development grant program. The program was first enacted in 1974 to provide funds to state and local agencies to support housing, economic development, health and human services, and planning and administration.
Annual Comprehensive Financial Report (ACFR)	An annual financial report issued by state and local governments. ACFR requirements are largely shaped by the Governmental Accounting Standards Board (GASB), which is the authoritative source for governmental Generally Accepted Accounting Principles (GAAP).
Conservation Trust	State of Colorado lottery funds remitted to the County for acquisition and maintenance of recreation amenities.

Glossary of Abbreviations, Acronyms and Terms

DLD	Downieville-Lawson-Dumont.
DOLA	Colorado Department of Local Affairs. This department of the State of Colorado is responsible for strengthening Colorado's local communities and building capacity by providing strategic training, research, technical assistance, and funding to localities.
Debt	An obligation resulting from the borrowing of money or from the purchase of goods and services. A government's debts can include bonds, leases, and notes. Debt instruments are used to finance projects with high capital costs and long useful lives.
Debt Service Expenditures	Annual payment of principal and interest on the county's indebtedness.
Deficit	The excess of expenditures and other financing uses over revenues and other financing sources during an accounting period.
Delinquent Tax	Tax that is owed but has not been paid and any amount due for failure to provide payment.
Department	A functional sub-unit of a division.
Depreciation	A financial mechanism to allocate the cost of a capital item over its service life. A decrease in an asset's value due to wear and tear, decay, or decline in price. Through this process, the entire cost on an asset is ultimately charged off as an expense over its service life.
Designated Fund Balance (Reserves)	Portions of fund balance that are set aside for a specific purpose and which are, therefore, not available for future appropriation (except for that specific purpose).
Division	An organizational unit within the county government that is under the direction of non-elected county management staff.
E911	Refers to the Emergency Telephone Fund of the operation of 911 response service.
EIAF	Colorado Energy/Mineral Impact Assistance Fund. Grants from this fund assist local governments impacted by the development, processing or energy conversion of minerals and mineral fuels.
Earmarked Funds	Funds dedicated for a specific program or purpose, such as state or federal grants earmarked for specific projects or programs.
Elected Official	An official elected by Clear Creek County voters to manage an elected county office.
Emergency	An emergency is defined as 1) an act of God, 2) public enemy, or 3) something which could not have been reasonably foreseen at the time of the adoption in the budget. For the purpose of TABOR, this is further restricted to exclude economic conditions, or revenue shortfalls.
Encumbrance	Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.
Expenditure	A decrease in net financial resources due to payments made by the county for goods or services, such as personnel, supplies, and equipment.

Glossary of Abbreviations, Acronyms and Terms

Excise Tax	A tax levied during manufacturing or production rather than sale. In Colorado, excise tax is imposed on the first sale or transfer from a marijuana cultivation facility to a retail marijuana store or retail marijuana product manufacturing facility. Excise taxes are also paid on fuel, alcohol, and tobacco.
Fed-PILT	Federal payments in lieu of taxes. Federal payments to local governments to help offset losses in property taxes due to the existence of nontaxable federal lands within their boundaries.
Fees	Any charge levied by government associated with providing a service or imposing a fine or penalty. Major types of fees include zoning/platting fees, user charges, building permits and vehicle registrations.
FEMA	The Federal Emergency Management Agency coordinates federal efforts to prepare for and respond to disasters.
Fines and Forfeitures	Penalties of money and property imposed for violations of the law.
Fiscal Policy	The County Government's policies with respect to taxes, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.
Fiscal Year	A period of any 12 consecutive months to which the budget applies. Clear Creek County's fiscal year is January 1 through December 31.
Forecast	A projection of future financial outcomes used for budgeting.
Full Time Equivalent (FTE)	Numeric equivalent of one person occupying one employment position for one year (equivalent of 2,080 hours or 52 forty-hour weeks). Total FTE's are authorized annually by the BOCC as part of the annual budget.
Fund	An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance	The excess of assets over liabilities. Fund balance is accumulated when revenues exceed expenditures and is decreased when revenues are less than expenditures.
Fund Type	Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.
General Fund	A fund used to account for all transactions of a governmental unit which are not accounted for in another fund. The General Fund is used to account for the ordinary operations of a governmental unit which are financed from taxes and other general revenues.
Generally Accepted Accounting Principles	Uniform minimum standards and guidelines for financial accounting and reporting. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time.

Glossary of Abbreviations, Acronyms and Terms

Geographic Information System (GIS)	A computerized data base of all land attributes within the County. The “base map” contains the least amount of common data which is supplemented by attribute overlays.
Governmental Accounting Standards Board (GASB)	The authoritative accounting and financial reporting standard-setting body for governmental entities.
Governmental Accounting, Auditing, and Financial Reporting (GAAFR)	The "blue book" published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principles for governments.
Governmental Funds	Funds generally used to account for tax-supported activities. Examples of governmental funds are the general fund and capital projects fund.
Governmental Services Expenditures	One of the major categories of expenditures used in the Clear Creek County budgetary system. Governmental services include things such as grants made to other institutions, economic incentives, and sales tax share back payments to cities.
Grant	A contribution of assets (usually cash) by one government unit or other organization to another. The contribution is usually made to aid in the support of a specific function (for example, education), but it is sometimes also for general purposes.
Gross Property Tax	Total amount of property tax derived by multiplying the mill levy by the assessed valuation. This does not provide for any noncollection amount.
Highway Users Tax Fund (HUTF) Revenue	Revenue that is derived from the state gasoline tax among other revenues. This revenue can only be used for road and bridge activities.
IHOP	Innovative Housing Planning Grant Program, a program administered through DOLA for local government assistance in understanding housing needs and adopting related policy and regulatory strategies.
Inflation	As defined by TABOR, it is the percentage change in the United States Bureau of Labor Statistics’ consumer price index for all items, all urban consumers, or its successor index.
Infrastructure	Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets that are immovable.
Intergovernmental Agreement (IGA)	A signed agreement between two or more governmental units, and approved by their governing bodies, that provides for the exchange of goods or services between the governments.
Intergovernmental Expenditures	Grants, entitlements and cost reimbursements from the county to other local governments, entities, authorities, or organizations.
Intergovernmental Revenue	Grants, entitlements and cost reimbursements from the county to other local governments, entities, authorities, or organizations.
Investments	Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or lease payments.

Glossary of Abbreviations, Acronyms and Terms

Lease-Purchase Agreements	Contractual agreements which are termed "leases," but which in substance amount to purchase contracts for equipment, land or buildings.
Level of Service	Used generally to define existing or current services, programs, activities and/or facilities provided by a government to its citizens. Level of service in any given department or office may be increased, decreased, or remain constant, depending upon needs, alternatives, productivity, and available resources. To continue a given level of service into future years assumes that objectives, goals, quantity and quality of the service will remain unchanged.
Levy	To impose taxes, special assessments, or user fees for the support of governmental activities (verb). The total amount of taxes, special assessments, or user fees imposed by a government (noun).
Liability	A debt or other legal obligation arising out of a transaction in the past which must be liquidated, renewed, or refunded at some future date.
Lien	A claim or legal right relating to assets for which a debt is owed.
Local Growth	A TABOR definition for a non-school district where a net percentage change in actual value of all real property in a district from construction of taxable real property improvements, minus destruction of similar improvements and additions to, minus deletions from taxable real property. This is also referred to as net new construction.
Lodging Tax	Tax due on the rental of rooms and accommodations for periods shorter than 30 days.
Mandated Services	Services that the state or federal governments require the county to perform for which no revenue or partial revenue is provided to the county.
Major Maintenance	Expenses within the Capital Improvement Plan for the purpose of preserving existing facilities including systems like heating and air conditioning, carpet and roofs. Placement of these expenses in the capital plan ensures that these larger expenditures do not compete with day-to-day facility operating expenses
Mill Levy	The rate of property taxation. A mill is one-tenth of a cent (\$.001). A mill levy is expressed as one dollar per one thousand dollars of assessed valuation.
Mineral Interests	Ownership or conditional ownership of oil, ores, coal, natural gas, gemstones, stone, construction aggregate, salt and other materials extracted from the ground. This ownership can occur with surface rights to a property or severed from it. Severed mineral interests are considered real property in Colorado law, and as such are subject to taxation
Miscellaneous Revenue	A revenue category comprised of items that do not easily fit into one of the other defined revenue categories. Miscellaneous revenue includes insurance recovery of losses, bank charges, rents received for use of county buildings, utility rebates and reimbursements.
Modified Accrual Basis	A method of accounting in which revenues are recognized when they become both measurable and available and expenditures are recognized when liabilities are incurred.
Municipal	Relating to a City or Town.

Glossary of Abbreviations, Acronyms and Terms

MV Special Permits	Motor Vehicle Special Permits refers to permits associated with hauling overweight and oversize freight.
NoCO Places	Northern Colorado People, Land, Access, Conservation, Ecosystem, and Sustainability is a group of eight entities including the County, State, and federal public land agencies in North and Central Colorado. The purpose of NoCO is to collaborate on ways to address challenges due to high tourism and a growing population.
Non-Departmental	A category established to account for expenses not associated with any specific department.
Office	A unit of Clear Creek County government. Offices are generally managed by elected county officials.
Other Financing Sources	Financial resource increases not typically classified as revenues in compliance with GAAP to avoid the distortion of revenue trends, but are other resources used to fund government purchases and services. Resources such as the issuance of debt, lease proceeds, interfund transfers, proceeds from the sale of assets, insurance proceeds and payments on demand bonds reported as fund liabilities are coded to a separate area of the financial statements.
Other Financing Uses	Financial outlays not typically classified as expenditures for GAAP purposes, but represent decreases in current financial resources to fund certain activities such as issuance discounts on long-term debt, refunding transactions, interfund transfers and the reclassification so demand bonds as a fund liability. These transactions are reported on a separate area of the financial statements to avoid distorting expenditure trends.
Performance Measure	Specific information which, alone or in combination with other data, permits the systematic assessment of how well services are being delivered. Efficiency and effectiveness indicators are performance measures.
Personnel Expenditures	One of the major categories of expenditures used in the Clear Creek County budgetary system. Personnel expenditures include all direct (salaries and wages) and indirect (fringe benefits) costs for full-time, part-time, and temporary employees of the county.
Property Tax	An annual tax levied on all real and personal property, based on assessed valuation and the mill levy, in compliance with state and local statutes. A Clear Creek County resident's total property taxes paid are comprised of county, municipal, school district, and other special district portions.
Proposed Budget	A budget recommended by the County Manager to the Board of County Commissioners.
Public Hearing	A meeting to which Clear Creek County residents are invited for purposes of providing input and comments.
R&M	Repairs and Maintenance refers to various kinds of upkeep or supplies necessary to maintain County assets and resources.
Reimbursement	Cash or other assets received as a repayment of the cost of work or services performed or of other expenditures made for or on behalf of another governmental unit or department or for an individual, firm or corporation.

Glossary of Abbreviations, Acronyms and Terms

Resolution	A written motion adopted by the Board of County Commissioners usually requiring less legal formality than an ordinance or statute.
Restricted Fund Balance	Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
Revenue	An item or source of income, such as income from taxes, fees, grants, and interest earnings.
ROW	Right of way refers to the area of a road including shoulder and berms between two opposite boundary walls or edges of the roadway.
SO	Sheriff's Office, the primary law enforcement agency for the County.
Sales Tax	A tax based on the sales price of retail goods and some services. The buyer pays the tax at the time of the sale, and the business owner remits it to the state or other taxing authority.
Special Revenue Fund (SRF)	A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.
Specific Ownership Taxes	Specific ownership tax is a property or ad valorem tax levied in addition to sales (or use) taxes on a motor vehicle and is paid annually when a vehicle is registered within the county.
ST Disb	Short-term disability, a circumstance that requires temporary absence from work due to injury or illness. This is used in the budget to refer to cover and administration to manage these types of circumstances.
Structurally Balanced Budget	A structurally balanced budget is one in which current ongoing expenditures do not exceed current ongoing revenues.
Supplemental Appropriation	Whenever a government receives unanticipated revenues, or revenues not assured at the time of the adoption of the budget, other than property tax revenue from the current year's mill levy and recurring expenditures which can be funded with fund balance, a supplemental appropriation must be enacted to authorize expenditure of those additional revenues.
TABOR Reserve	Term applied to a restriction which is required by the TABOR Amendment. Starting in 1995 this reserve is 3% of "Fiscal Year Spending" excluding bonded debt service. This reserve is for use in declared emergencies only.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.
Taxpayer Bill of Rights (TABOR)	An amendment to the Colorado Constitution that establishes limits on revenue growth for State political subdivisions.
Transfers	1) Interfund transfers: are internal transactions only and do not represent actual outflow from the county. They represent one fund sending cash to another fund. Interfund transfers done without regard to repayment or an equivalent exchange of value. 2) Interdepartmental Transfers: are transfers between departments. If within the same fund, they are intrafund transfers and eliminated for financial reporting, but not budgetary reporting.

Glossary of Abbreviations, Acronyms and Terms

Unassigned Fund Balance	Amounts that are available for any purpose; these amounts are reported only in the general fund.
Unincorporated Clear Creek County	Those portions of the county that are not part of an incorporated municipality.
Vacancy Savings	Vacancy savings in budgeted personnel costs occurs when a budgeted position becomes vacant during the year due to turnover, dismissal, early retirement, etc., or when a vacant position is filled at a salary lower than the budgeted salary.

Appendix B Proof of Publication

Colorado Trust for Local News
143 S. Second Place
Brighton, CO 80601

Clear Creek County Attorneys Office**
PO Box 2000
Georgetown CO 80444-0000

AFFIDAVIT OF PUBLICATION

State of Colorado }
County of Jefferson } ss

This Affidavit of Publication for the Canyon Courier, a weekly newspaper, printed and published for the County of Jefferson, State of Colorado, hereby certifies that the attached legal notice was published in said newspaper once in each week, for 1 successive week(s), the last of which publication was made 10/23/2025, and that copies of each number of said paper in which said Public Notice was published were delivered by carriers or transmitted by mail to each of the subscribers of said paper, according to their accustomed mode of business in this office.

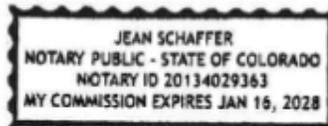


For the Canyon Courier

State of Colorado }
County of Jefferson } ss

The above Affidavit and Certificate of Publication was subscribed and sworn to before me by the above named Erin Adams, director of said newspaper, who is personally known to me to be the identical person in the above certificate on 10/23/2025. Erin Adams has verified to me that she has adopted an electronic signature to function as her signature on this document.

20134029363-124955
Jean Schaffer
Notary Public
My commission ends January 16, 2028



Public Notice
CLEAR CREEK COUNTY
CLEAR CREEK COUNTY
PUBLIC TRUSTEE
CLEAR CREEK COUNTY
EMERGENCY SERVICES GENERAL
IMPROVEMENT DISTRICT
AND
CLEAR CREEK COUNTY
HOUSING AUTHORITY
NOTICE OF PROPOSED BUDGET
NOTICE OF PUBLIC HEARING

Notice is hereby given that a proposed combined budget has been submitted to the Clear Creek County Board of County Commissioners as of the October 15 statutory deadline for the 2026 Fiscal Year for all County funds. Public Trustee, the Clear Creek County Emergency Services General Improvement District and the Clear Creek County Housing Authority. The proposed combined budget is available to view at the Clear Creek County Courthouse, 405 Argentine Street, Georgetown, CO, and may also be viewed on the Clear Creek County webpage at <https://www.clearcreekcounty.us/183/Finance-e-Budget>. The proposed combined budget will be considered at a regular meeting of the Clear Creek County Board of County Commissioners to be held on **Tuesday, November 4, 2025, at 8:30 a.m.**, at the Clear Creek County Courthouse, 405 Argentine Street, and via Zoom at the following link: <https://zoom.us/j/167562115>

Any interested elector of Clear Creek County may inspect the proposed combined budget at the above-described location or webpage, and may file or register any comments at any time prior to the final adoption of the budget by contacting Amy Hendricks at ahendricks@clearcreekcounty.us.

Legal Notice No. CAN1170
First Publication: October 23, 2025
Last Publication: October 23, 2025
Publisher: Clear Creek Courier

Proof of Publication

Colorado Trust for Local News
143 S. Second Place
Brighton, CO 80601

Clear Creek County Attorneys Office**
PO Box 2000
Georgetown CO 80444-0000

AFFIDAVIT OF PUBLICATION

State of Colorado }
County of Clear Creek } ss

This Affidavit of Publication for the Clear Creek Courant, a weekly newspaper, printed and published for the County of Clear Creek, State of Colorado, hereby certifies that the attached legal notice was published in said newspaper once in each week, for 1 successive week(s), the last of which publication was made 11/6/2025, and that copies of each number of said paper in which said Public Notice was published were delivered by carriers or transmitted by mail to each of the subscribers of said paper, according to their accustomed mode of business in this office.



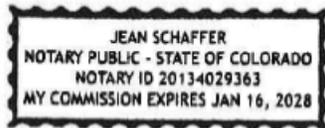
For the Clear Creek Courant

State of Colorado }
County of Arapahoe } ss

The above Affidavit and Certificate of Publication was subscribed and sworn to before me by the above named Erin Adams, director of said newspaper, who is personally known to me to be the identical person in the above certificate on 11/6/2025. Erin Adams has verified to me that she has adopted an electronic signature to function as her signature on this document.

20134029363-037296

Jean Schaffer
Notary Public
My commission ends January 16,
2028



Public Notice

CLEAR CREEK COUNTY
CLEAR CREEK COUNTY
PUBLIC TRUSTEE
AND
CLEAR CREEK COUNTY
EMERGENCY SERVICES GENERAL
IMPROVEMENT DISTRICT
AND
CLEAR CREEK COUNTY
HOUSING AUTHORITY

NOTICE AS TO PROPOSED BUDGET NOTICE OF SECOND PUBLIC HEARING

Notice is hereby given that a proposed combined budget has been submitted to the Clear Creek County Board of County Commissioners by the October 15 regulatory deadline for the ensuing year of 2026 for all County funds. Public Trustee, the Emergency Services General Improvement District and the Clear Creek County Housing Authority. The proposed budget is available to view at the Clear Creek County Courthouse - 403 Argentine Street, Georgetown, CO, and may also be viewed on the Clear Creek County webpage at <https://www.clearcreekcounty.us/183/Finance-Budget>. The proposed combined budget will be considered at a regular meeting of the Board of County Commissioners to be held on Tuesday, November 18, 2025, at 8:30 a.m., at Fire Station 1, 681 County Road 308, Dumont, and via the Zoom platform.

To join and listen to the meeting, please do the following:
Please click the link below to join the webinar:
<https://zoom.us/j/167562115>

Or Telephone:
Dial (for higher quality, dial a number based on your current location):
US: 669 900 6833 or
346 248 7799 or
301 715 8602 or
312 626 6799 or
929 205 6099 or
253 215 8782
Webinar ID: 167 562 115

Any interested person within Clear Creek County may inspect the proposed combined budget at the above-described location or website, and may file or register any comments thereto at any time prior to the final adoption of the budget via Megan Hiller-Wilson at mhiller@clearcreekcounty.us.

Legal Notice No. CCC1178
First Publication: November 6, 2025
Last Publication: November 6, 2025
Publisher: Clear Creek Courant

Appendix C
Budget & Mill Levy Adoption Resolutions



R-25-90

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2025 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR CLEAR CREEK COUNTY, COLORADO, FOR THE 2026 BUDGET YEAR; AND RESCINDING RESOLUTION NO. R-25-86

WHEREAS, during the 2024 legislative session, Senate Bill 24-233 and House Bill 24B-1001 imposed a limitation on the growth of qualified property tax revenue, restricting such revenue to no more than % above a defined base year unless voter approval is obtained; and

WHEREAS, for the 2025 tax year, the County's assessed valuation increased by 10.60%, exceeding the allowable statutory growth cap and requiring the County to implement a revenue-limiting mechanism to ensure compliance with 5.25state law; and

WHEREAS, Resolution R-25-86 adopted a total County mill levy of 35.156 mills, consisting of the following individual levies:

- **General Fund:** 27.576 mills
- **Road & Bridge Fund:** 5.759 mills
- **Open Space Fund:** 1.006 mills
- **Human Services Fund:** 0.815 mills; and

WHEREAS, while Resolution R-25-86 correctly limited total revenue collections to comply with the statutory cap, it did not implement a temporary property tax credit within the State of Colorado's property tax certification system; and

WHEREAS, the State's property tax levy certification system does not allow the County to separately identify reduced revenue collections without the use of a temporary property tax credit, and failure to use this mechanism could result in taxpayers being billed at the full certified levy rather than the capped amount; and

WHEREAS, Colorado Revised Statute § 39-5-128 authorizes the use of a temporary property tax credit, which does not reduce the certified mill levy but ensures that property tax collections are limited to the allowable amount and clearly documented on taxpayer statements; and

WHEREAS, the County must collect no more than \$12,609,159 in property tax revenue during calendar year 2026 to remain compliant with the statutory revenue limitation; and

WHEREAS, to achieve this limitation, the County must apply a temporary tax credit totaling 1.891 mills, distributed proportionally across the individual funds as follows:

- **General Fund:** -1.480 mills
- **Road & Bridge Fund:** -0.309 mills



- **Open Space Fund:** -0.054 mills
- **Human Services Fund:** -0.048 mills; and

WHEREAS, the Board desires to rescind Resolution R-25-86 and adopt a revised resolution levying 35.156 mills with a temporary tax credit of 1.891 mills, ensuring that total property tax collections for the 2026 budget year do not exceed the amount permitted under state law and are accurately reflected in the State's certification system.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Clear Creek County, Colorado, that:

Section 1. Resolution R-25-86 is hereby rescinded.

Section 2. The above-named funds and their corresponding mill levies are approved and established for the 2026 budget year.

Section 3. The tax levy for the 2026 budget year is hereby 35.156 mills upon each dollar of the total valuation for assessment of all taxable property within the County of Clear Creek, Colorado, for the year 2025.

Section 4. For the purpose of collecting funds no greater than \$12,609,159 during budget year 2026, there is hereby levied a temporary tax credit of 1.891 mills distributed proportionally across the below-referenced funds for the following purposes for the 2026 budget year:

General Fund	-1.480
Road & Bridge	-0.309
Open Space	-0.054
Human Services	-0.048

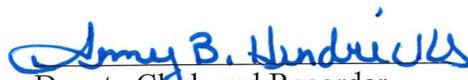
ADOPTED this 15th day of December, 2025, at a regularly scheduled meeting of the Clear Creek County Board of County Commissioners, effective the date hereof.

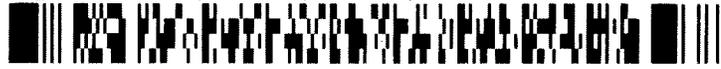

George Marlin, Chair


Jodie Hartman-Ball, Commissioner


Rebecca Lloyd, Commissioner

ATTEST:


Deputy Clerk and Recorder
for Brenda L. Corbett
Clear Creek County Clerk and Recorder



R-25-85

A RESOLUTION ADOPTING A BUDGET AND APPROPRIATING SUMS OF MONEY FOR CLEAR CREEK COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2026 AND ENDING ON THE LAST DAY OF DECEMBER 2026

WHEREAS, the Board of County Commissioners of Clear Creek County has appointed a Budget Officer to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the Budget Officer submitted a proposed budget to this governing body on October 15, 2025, for its consideration; and

WHEREAS, the Clear Creek County Public Trustee has adopted a budget that is included and made a part of the County General Fund; and

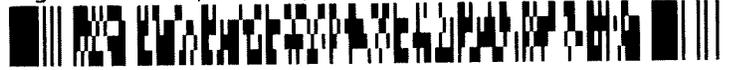
WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public and two public hearings were held on November 4, 2025 and November 18, 2025, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from fund balances/reserves so that the budget remains in balance, as required by law, pursuant to § 29-1-108, C.R.S.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Clear Creek County, Colorado:

Section 1. That the budget as submitted, amended, and herein below summarizing revenues and expenditures by fund, hereby is approved and adopted as the budget of Clear Creek County, Colorado for the calendar year 2026:

<u>Fund Name</u>	<u>Revenue & Other Sources</u>	<u>TABOR Reserve</u>	<u>Expenditures & Other Uses</u>	<u>Clear Creek Reserve Policy</u>
General	\$ 21,567,438	\$ 705,998	\$ 23,533,274	\$5,482,514
Road & Bridge	7,418,087		10,347,198	497,231
Open Space Trust	507,761	15,334	511,140	256,894
Emergency Telephone	376,000		503,764	
Capital Improvement				
Trust	26,000		25,260	
Conservation Trust	43,000		34,000	
Lodging Tax	310,000		310,000	
Ambulance Sales Tax	4,069,573		4,301,565	
Capital Projects	601,500		593,015	
Human Services	4,584,838		4,621,513	



<u>Fund Name</u>	<u>Revenue & Other Sources</u>	<u>TABOR Reserve</u>	<u>Expenditures & Other Uses</u>	<u>Clear Creek Reserve Policy</u>
Public Health	\$ 1,658,486		\$ 1,378,999	
Health Clinic Debt Service	678,323		677,823	
TOTAL FUNDS	\$ 41,841,006	\$ 721,332	\$ 46,791,451	\$ 6,236,639

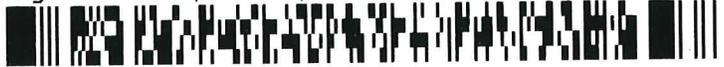
Section 2. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, Clear Creek County, and made a part of the public records of the County.

Section 3. That the following sums are hereby appropriated from revenue and reserves of each fund, to each fund, for purposes stated:

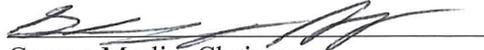
<u>Fund Name</u>	<u>TABOR Reserve</u>	<u>Expenditures & Other Uses</u>	<u>Clear Creek Reserve Policy</u>
General	\$ 705,998	\$ 23,533,274	\$ 5,482,514
Road & Bridge		\$ 10,347,198	\$ 497,231
Open Space Trust	\$ 15,334	\$ 511,140	\$ 256,894
Emergency Telephone		\$ 503,764	
Capital Improvement			
Trust		\$ 25,260	
Conservation Trust		\$ 34,000	
Lodging Tax		\$ 310,000	
Ambulance Sales Tax		\$ 4,301,565	
Capital Projects		\$ 593,015	
Human Services		\$ 4,621,513	
Public Health		\$ 1,378,999	
Health Clinic Debt Service		\$ 677,823	

BE IT FURTHER RESOLVED, that the Board of County Commissioners has determined that any residual funds remaining in the funds at the end of the 2026 budget year, other than the General Fund, that are non-spendable, not restricted, or not committed, are assigned to be used for the same purpose as the respective fund.

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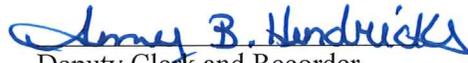
ADOPTED this 9th day of December, 2025, at a regularly scheduled meeting of the Clear Creek Board of County Commissioners, effective the date hereof.

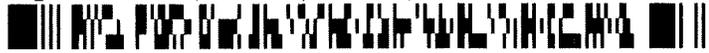

George Marlin, Chairman


Jodie Hartman-Ball, Commissioner


Rebecca Lloyd, Commissioner

ATTEST:


Deputy Clerk and Recorder
For Brenda L. Corbett
Clear Creek County Clerk and Recorder



ESD-25-04

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2025 TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE CLEAR CREEK COUNTY EMERGENCY SERVICES GENERAL IMPROVEMENT DISTRICT FOR THE 2026 BUDGET YEAR; AND RESCINDING RESOLUTION NO. ESD-25-03

WHEREAS, during the 2024 legislative session, Senate Bill 24-233 and House Bill 24B-1001 imposed a limitation on the growth of qualified property tax revenue, restricting such revenue to no more than 5.25% above a defined base year unless voter approval is obtained; and

WHEREAS, for the 2025 tax year, the Clear Creek County Emergency Services General Improvement District has a certified total valuation for assessment of \$180,653,520, which exceeds the allowable capped valuation of \$178,847,550, requiring the District to apply the statutory revenue limitation; and

WHEREAS, Resolution ESD-25-03 adopted a mill levy of 11.459 mills and correctly limited total revenue collections to comply with the 5.25% growth cap, but did not implement a temporary property tax credit within the State of Colorado's property tax certification system; and

WHEREAS, the State's property tax levy certification system does not allow the County to separately identify reduced revenue collections without the use of a temporary property tax credit, and failure to utilize this mechanism could result in taxpayers being billed at the full certified levy rather than the capped amount; and

WHEREAS, Colorado Revised Statute § 39-5-128 authorizes the use of a temporary property tax credit, which does not reduce the certified mill levy but ensures that property tax collections are reduced to the allowable capped amount and clearly documented on taxpayer statements; and

WHEREAS, the Board desires to rescind Resolution ESD-25-03 and adopt a revised resolution levying 11.459 mills with a temporary tax credit of 0.115 mills, ensuring that total property tax collections for the 2026 budget year do not exceed the amount permitted under state law;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Clear Creek County Emergency Services General Improvement District, that:

Section 1: Resolution ESD-25-03 is hereby rescinded.

Section 2: The tax levy for the 2026 budget year is hereby 11.459 mills upon each dollar of the total valuation for assessment of all taxable property within the County of Clear Creek, Colorado, for the year 2025.

Section 3: That for the purpose of collecting funds no greater than \$2,049,414 during budget year 2026, there is hereby levied a temporary tax credit of 0.115 mills.



ADOPTED this 15th day of December, 2025, at a regularly scheduled meeting of the Board of Directors of the Clear Creek County Emergency Services General Improvement District.

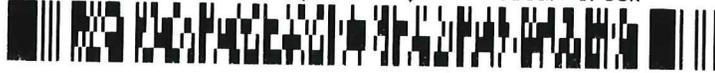
George Marlin, Chair

Jodie Hartman-Ball, Commissioner

Rebecca Lloyd, Commissioner

ATTEST:

Deputy Clerk and Recorder
for Brenda L. Corbett
Clear Creek County Clerk and Recorder



ESD-25-03

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2025 TO
HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE CLEAR CREEK
COUNTY EMERGENCY SERVICES GENERAL IMPROVEMENT DISTRICT FOR
THE 2026 BUDGET YEAR**

WHEREAS, the Board of Directors (“Board”) of the Clear Creek County Emergency Services General Improvement District (District”) has adopted the annual budget for the budget year 2025 in accordance with the Local Government Budget Law; and

WHEREAS, the amount of money necessary to balance the budget for District General Fund expenditures is \$2,049,414; and

WHEREAS, the 2025 valuation for assessment for the District as certified by the County Assessor is \$180,653,520; and

WHEREAS, the 2025 valuation for assessment collection must be capped against qualified taxable property at \$178,847,550; and

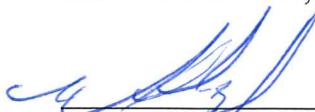
WHEREAS, the Board is authorized by law to levy and certify taxes in accordance with C.R.S. §§ 39-1-128 and 39-5-128.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Clear Creek County Emergency Services General Improvement District, for the purpose of meeting all General Fund operating expenditures of the District during the 2026 budget year, there is hereby levied a tax of 11.459 mills upon each dollar of the total valuation for assessment of all taxable property within the Clear Creek County Emergency Services General Improvement District, for the year 2025.

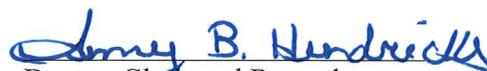
ADOPTED this 9th day of December, 2025, at a regularly scheduled meeting of the Board of Directors of the Clear Creek County Emergency Services General Improvement District.


George Marlin, Chair


Jodie Hartman-Ball, Commissioner


Rebecca Lloyd, Commissioner

ATTEST:


Deputy Clerk and Recorder
for Brenda L. Corbett
Clear Creek County Clerk and Recorder

HA 25-01

A RESOLUTION ADOPTING A BUDGET AND APPROPRIATING SUMS OF MONEY FOR THE CLEAR CREEK COUNTY HOUSING AUTHORITY FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2026 AND ENDING ON THE LAST DAY OF DECEMBER 2026

WHEREAS, the Board of Directors of Clear Creek County Housing Authority has appointed a Budget Officer to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the Budget Officer submitted a proposed budget to this governing body on October 15, 2025 for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 4, 2025, and November 18, 2025, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, this budget is in compliance with Article X, Section 20 of the Colorado State Constitution.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Clear Creek County Housing Authority:

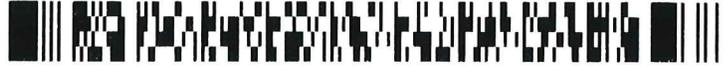
Section 1. That the budget as submitted, amended, and herein below summarizing revenues and expenditures by fund, hereby is approved and adopted as the budget of the Clear Creek County Housing Authority for the calendar year 2026:

Estimated General Fund Expenditures	\$ 10,050
Estimated General Fund Revenues	\$ 10,500

Section 2. That the budget hereby approved and adopted shall be signed by the Board of Directors, and made a part of the public records of the Clear Creek Housing Authority.

Section 3. That the following sums are hereby appropriated for the expenditures of the Housing Authority General Fund for purposes stated:

Estimated General Fund Expenditures	\$ 10,050
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ADOPTED this 9th day of December, 2025, at a regularly scheduled meeting of the Board of Directors of the Clear Creek County Housing Authority, effective the date hereof.



George Marlin, Chairman



Jodie Hartman-Ball, Director



Rebecca Lloyd, Director

ATTEST:



Deputy Clerk and Recorder
For Brenda L. Corbett
Clear Creek County Clerk and Recorder