

2025 Adopted Budget



Clear Creek County

Public Trustee

Emergency Services General Improvement District

Clear Creek County Housing Authority

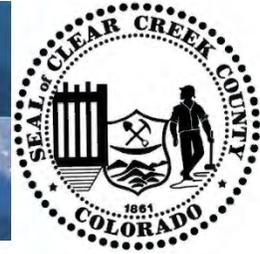


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Clear Creek County

Post Office Box 2000
Georgetown, Colorado 80444
Telephone (303) 679-2300

December 30, 2024

Staff is pleased to present the recommended 2025 Budget for Clear Creek County, totaling \$46.5 million. This budget reflects the challenges and opportunities facing the County while maintaining a commitment to fiscal responsibility and strategic priorities.

Staff proposed the 2025 budget in a special session held on October 29th which projected the general fund deficit to be \$3.9 million if the Board were to adopt all expenses. These expenses included an increase in wages as the result of a comprehensive compensation analysis and revenues less than previously understood. The purpose of proposing the wage increases was to show pay against other Front Range governments in an effort to address the County's 38% turnover rate. This turnover rate is nearly four times higher than the County's goal of 10% and three times the reported national average for local governments. While the turnover rate appears to be going down, over the past 36 months it has averaged nearly 29%, which continues to be above what should be the case in local government. As a team, we understood that turnover reduces efficiency and increases the loss of intellectual capital important to the organizational stability.

Additionally, the County continues to face significant financial pressures, including rising employment costs, inflation driving up the price of supplies, services, capital equipment, and construction, and a 2% reduction in revenues. This revenue decline is partially due to flattening sales tax collections and state government actions aimed at reducing property tax growth. Consequently, revenue growth has not kept pace with escalating costs or been inline with previous annual projections.

During the October 29th special session, the Board of County Commissioners directed staff to present a final budget with a general fund deficit more in line with historic levels of deficit spending. To achieve this, staff implemented several significant changes:

- Eliminated seven full-time equivalent (FTE) positions.
- Removed the market compensation adjustment for the majority of all general fund employees.
- Increased fees to better align with actual incurred costs.
- Included a one-time sale of County assets.
- Placed into the General Fund as revenue replacement the balance of ARPA funds that were not spent.

Additionally, to address the high cost of employee turnover without implementing the compensation adjustment, all non-public safety general fund positions were transitioned to a 32-hour work week. This reduction in hours did not reduce staff wages. For those staff who did not receive the market compensation adjustments and moved to 32-hours, a 3% wage increase over 2024 wages was built in thus increasing the hourly rate.

The 2025 Budget reflects difficult but necessary decisions to balance financial constraints with the County's long-term priorities. We remain committed to ensuring the sustainability of County operations while addressing the needs of our residents and workforce.

General Fund

For several years, Clear Creek County has experienced a significant decline in revenue due to reduced production at the Henderson Mine, historically one of the County's largest contributors to property tax revenue. In 2025, projections indicate that the assessed value of the Henderson Mine will remain flat; however, the asset value of the mine is expected to continue declining, having already dropped more than 20% since 2023. While this decline represents a substantial reduction in property tax revenue from one of the County's major sources, collections countywide have also been impacted. In 2025, state actions have capped property tax revenue growth and lowered assessed values on certain properties, while high interest rates have slowed property value growth statewide. As a result, overall property tax revenue is projected to decrease by 1% in 2025.

Sales tax revenue is expected to decline by 3% in 2025, reflecting a statewide trend as consumers feel the pressure of higher living costs on disposable income. However, investment earnings have increased by 20% due to higher interest rates, which has helped offset some of the revenue reductions in 2024.

Overall, the 2025 proposed General Fund budgeted expenditures would increase by \$346,087 compared to the 2024 budget, primarily driven by rising personal costs. ** General Fund Summary on pg.29

ARPA Spending Update

In accordance with federal law, all ARPA funds must be fully obligated by the end of 2024. Over the past four years, ARPA funds were used to support several key projects and initiatives. These include the Innovative Affordable Housing Planning (IHOP) program, repairs to jail facilities, the initiation of the Dumont-Lawson-Downieville (DLD) sub-area plan development, the acquisition and implementation of new building permit software, and HVAC renovations and energy upgrades for the Clear Creek Animal Shelter.

The remaining ARPA funds have been allocated in alignment with federal requirements as revenue replacement to reduce the General Fund deficit for 2025.

Personnel

In 2025, the total number of full-time equivalent (FTE) positions will reduce by a net of 14.265. This reduction is divided into three main categories: board approved changes to the 2024 budget that were not reflected in the 2024 budget book, new positions in 2025, and positions that were reduced as part of the County's continued plan to address its ongoing structural budget issues.

2024 FTE additions include the following:

- 1.0 Deputy County Manager
- Sheriff's Office
 - 1.0 Policy Analyst
 - 1.0 Public Information Officer/Communications Manager
 - 3.0 Sergeants for Patrol and Confinement

Additionally, transit operations were moved under Public Works with no change in FTE count, and the animal shelter was transferred from the Sheriff's Office to Strategic and Community Planning, also with no change in FTE count. Approved reductions consisted of removing 9.0 FTEs as part of the dispatch transition to JeffCom.

FTE increases or changes for the 2025 budget are as follows:

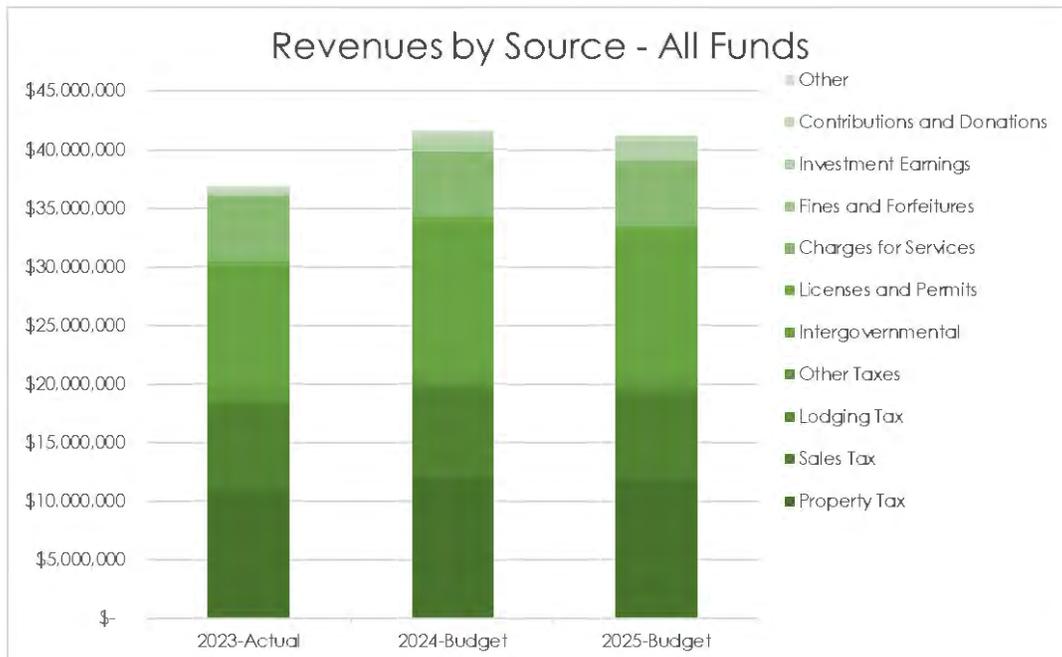
- 1.0 Assistant County Attorney
- 1.5 FTEs to support the newly consolidated countywide building inspection department
- 2.0 FTEs for the Sheriff's Office: 1.0 Records Technician and 1.0 Kitchen Manager

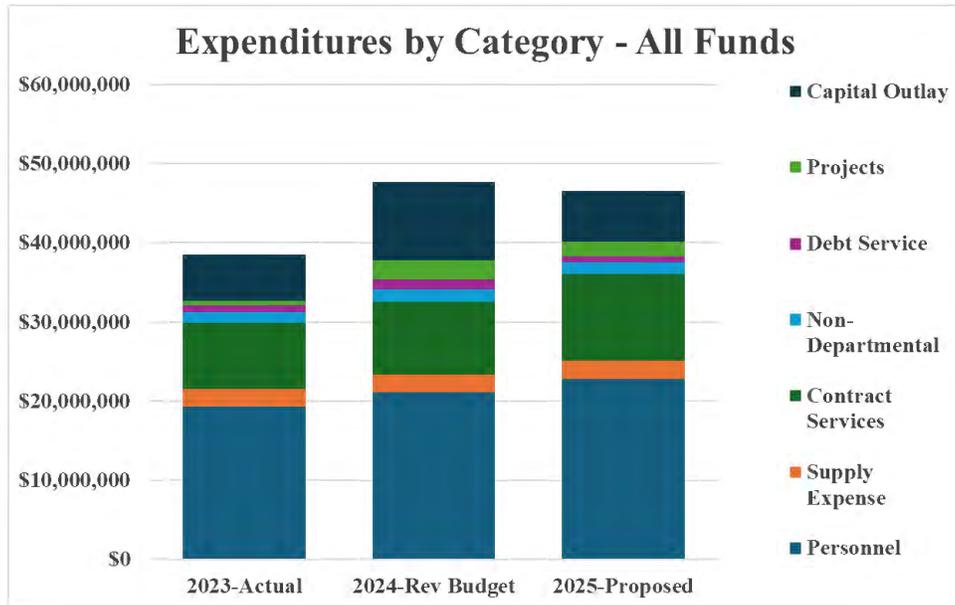
Reductions to FTE count for the 2025 budget are as follows:

- Position eliminated for 2025 proposed budget
 - 1.0 Prevention Worker in Health and Human Services
 - 2.0 Detention Deputies
 - 1.0 Patrol Deputies
 - 1.0 Radio Technicians
- Additional Positions eliminated for the 2025 final budget are as follows:
 - 1.0 Archivist
 - 0.5 Coroner
 - 1.0 Chief Deputy Clerk
 - 1.0 Emergency Management Coordinator
 - 1.0 Facilities Technician
 - 1.0 GIS Technician
 - 1.0 Senior Planner
 - 0.5 Trails Technician

- 1.0 Recreation Facilities Manager
- 7.6 FTE by reducing 38 positions to 32-hour work weeks

Division	2024	2025	Change
Assessor	4.500	3.900	(0.600)
Clerk and Recorder/Elections	6.000	4.200	(1.800)
Commissioners	3.000	3.000	-
Coroner	2.900	2.200	(0.700)
County Attorney	2.250	2.800	0.550
County Manager	4.000	3.600	(0.400)
Emergency Medical Services	24.800	24.800	
Finance	3.700	3.400	(0.300)
Human Resources	3.000	2.600	(0.400)
Human Services	13.750	13.750	-
Internal Services	9.650	5.750	(3.900)
Information Technology	3.000	2.600	(0.400)
Transit Operations	3.925	3.925	-
Public Health	9.540	8.625	(0.915)
Public Works	31.500	31.300	(0.200)
Sheriff	60.725	59.025	(1.700)
Strategic and Community Planning	17.675	14.575	(3.100)
Surveyor	1.000	1.000	-
Treasurer/Public Trustee	3.000	2.600	(0.400)
Total FTE's	207.915	193.650	(14.265)





Conclusion

The measures implemented between the October 29th special session on the proposed budget and this final budget, are part of the County's long-standing efforts to confront structural budgetary challenges as we transition away from a primarily resource-extraction-based economy. In 2015, the County employed 228 full-time equivalents (FTEs) before the Henderson Mine announced reduced production. Within this budget, the FTE count has been reduced to 193.65. This reduction reflects the County's management and Board's continued commitment to achieving a financially sustainable future.

However, despite these efforts, Clear Creek County continues to face significant structural funding issues. 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 revenue solutions.

Amid these challenges, Clear Creek County remains steadfast in its commitment to providing quality services and building a better, more resilient community. As County Manager, I look forward to continued collaboration with staff and elected officials to work toward a sustainable financial future.

I am deeply grateful for the unwavering support, leadership, and guidance of the Commissioners and the entire community throughout the development of the 2025 Budget. I also want to express my sincere appreciation to all County departments and staff for their dedication to serving the Clear Creek community. It is the caliber and commitment of our staff that make a tangible difference every day. Special thanks are extended to our Finance team for their tireless commitment and long hours in preparing this comprehensive budget document.

Sincerely,

Handwritten signature in blue ink that reads "B. D. Bosshardt".

Brian D. Bosshardt
County Manager



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of Clear Creek
Colorado**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christophe P. Morrill

Executive Director/CEO

Budget Overview

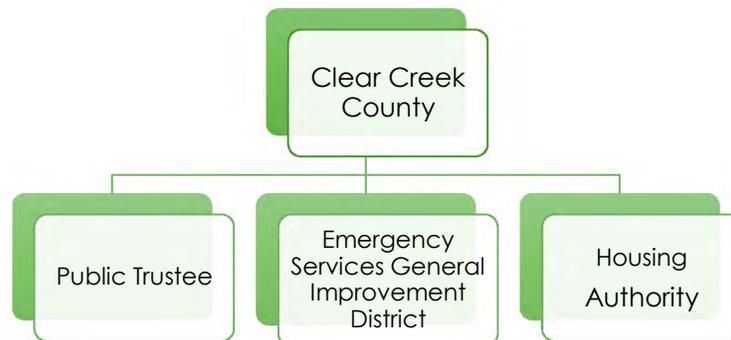
The Clear Creek County budget is prepared in conformity with generally accepted accounting principles as applicable to governmental units. The County was chartered in 1861 and is governed by a board of three elected commissioners. Major operations within the County include law enforcement, roads, health, 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.

Guidelines for the budget development process are developed by the County Manager and Finance Director/Assistant County Manager, in collaboration with other department directors, and are consistent with County policies and legal requirements.

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 are 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.

Housing Authority

The Housing Authority was created by the Board of County Commissioners based on petitions, a 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 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 10, 2024 with Resolution 24-71, by the Clear Creek County Emergency Services General Improvement District Board of Directors on December 10, 2024 with resolution ESD 24-04. The Public Trustee submitted a budget to the Board of County Commissioners in October of 2024 which is incorporated and made a part of the 2025 County Budget adopted by the Board.

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 over the next 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 year over year structurally balanced budget.

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%.

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.

Budget Calenda
2025 Budget Development – Timeline

Finance April 1 to May 20	<ul style="list-style-type: none"> • Update 10-year models • Analyze operation trends
County Commissioners, Finance May 21	<ul style="list-style-type: none"> • Budget kick-off meeting with Commissioners and Leadership Team • Present revenue forecast and inflation assumptions
Commissioner, County Manager, Finance June 1 to July 31	<ul style="list-style-type: none"> • Provide YTD metrics to departments with model for developing operating and capital budget requests • Community engagement • Update 10 year CIP Plan
Directors and Elected Officials August 1 to September 20	<ul style="list-style-type: none"> • Develop 2025 operating and capital budgets • Budget requests submitted by Directors and Elected Officials, individual department meetings and discussion • Adjust department operating and capital budget requests
County Manager, Directors, Elected Officials October 7	<ul style="list-style-type: none"> • Directors and elected officials present department budget requests to Leadership team • Discuss budget challenges • Prepare list of unfunded items
County Manager, Finance September 1 to October 15	<ul style="list-style-type: none"> • Preparation of proposed budget book • Proposed budget book provided to County Commissioners
Commissioners, County Manager, Finance October 29	<ul style="list-style-type: none"> • Presentation of 2025 proposed budget to BOCC, Commissioners set budget hearing and publish proposed budget, public invited to comment.
Board of County Commissioners December 10	<ul style="list-style-type: none"> • Public hearing to adopt 2025 Clear Creek County budget • Public hearing to adopt 2025 Emergency Services District budget • Public Hearing to adopt 2025 Housing Authority budget
Finance December 3 to January 31	<ul style="list-style-type: none"> • Prepare final budget book • Post to County website • File budget with State of Colorado

2017 County Vision Plan

On Wednesday, January 18, 2017, the Clear Creek County Planning Commission approved the new **2016 Community Master Plan**, an update to the previous plan adopted in 2004. This updated Master Plan outlines a comprehensive vision aimed at enhancing several key elements, including:

- Supporting a diverse economy,
- Building a resilient community,
- Protecting natural and cultural resources,
- Increasing focus on recreation, and
- Recognizing and valuing the distinct local communities and sub-areas within the County.

The plan is centered on improving the County's overall quality of life while balancing growth and preservation.

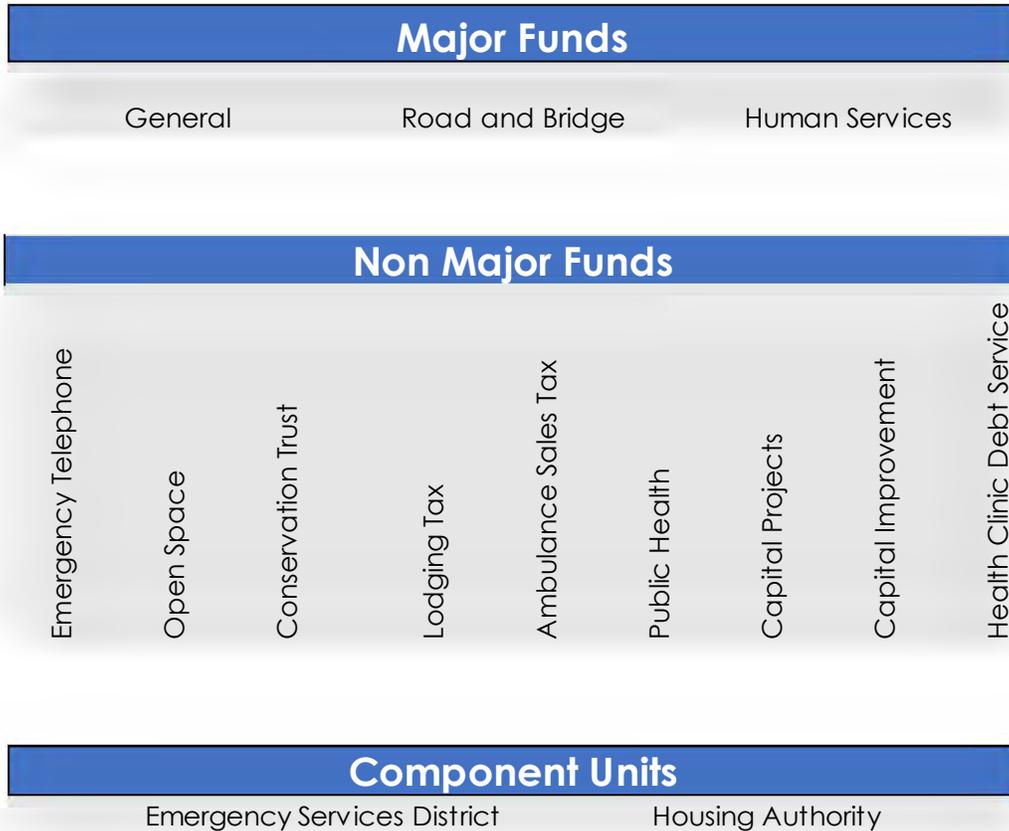
A Master Plan serves as a guiding document for the Planning Commission and Board of County Commissioners. It informs their decisions on land use, new development or redevelopment, land protection, and economic diversification efforts, ensuring a strategic and thoughtful approach to the County's future.

[Download a PDF of the Plan](#)



Clear Creek County
2017 Community Master Plan

Fund Structure – Governmental Funds



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

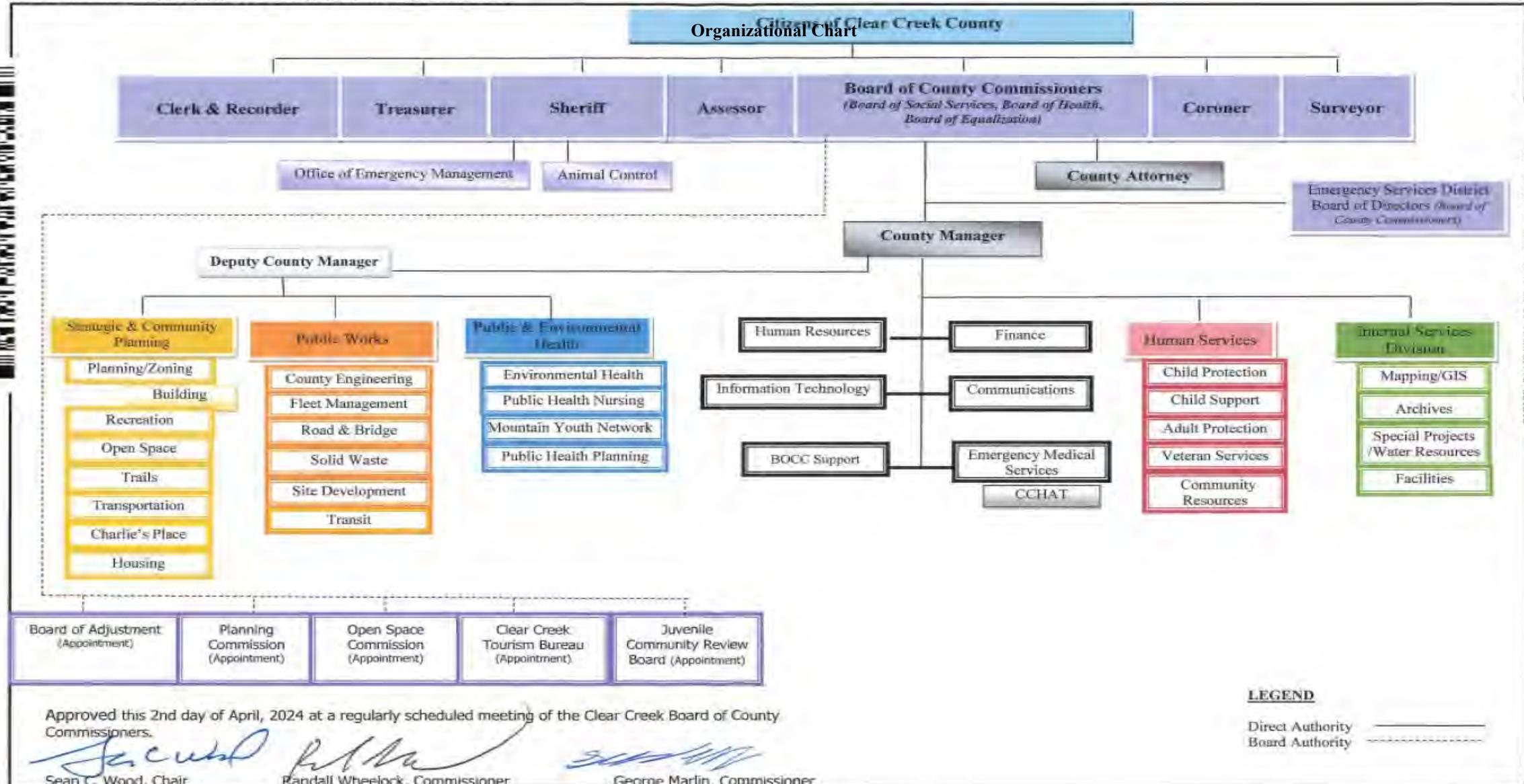
(ESD) which provides emergency response to fire and other emergencies in the County, and the Housing Authority. The budget for each blended component unit is adopted separately from the County budget.

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	■										

2024 CLEAR CREEK COUNTY ORGANIZATIONAL CHART

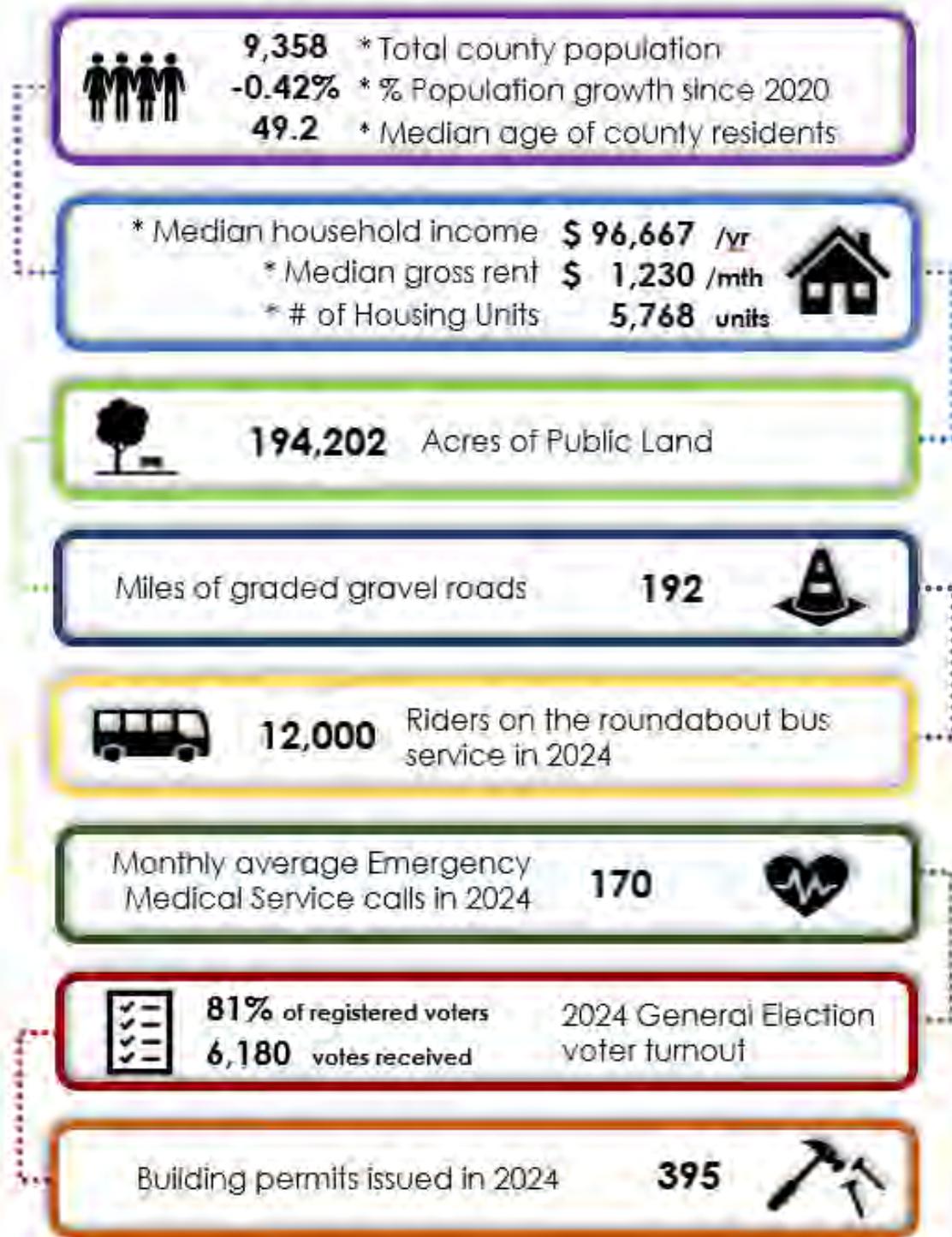
Organizational Chart



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County Statistics – At a Glance



*Source: United States Census Bureau

Budget Summary – All County Funds

Combined Budget Summary

Revenue	2023-Actual	2024 Rev-Budget	2025-Proposed
Property Tax	10,974,924	12,058,484	11,915,029
Sales Tax	6,892,305	7,501,417	7,249,446
Lodging Tax	402,705	300,000	380,000
Other Taxes	930,653	949,700	917,000
Intergovernmental Revenue	9,662,105	12,825,000	9,970,625
License and Permits	420,050	505,150	858,279
Charges for Services	4,983,602	5,564,039	5,295,930
Fines and Forfeitures	72,132	37,000	51,000
Investment Earnings	1,549,198	1,110,750	1,657,000
Contributions and Donations	530,773	439,020	915,085
Other	2,042,721	539,299	352,525
Total Revenues	38,461,168	41,829,859	39,561,918
Expenses			
Personnel	19,347,823	21,137,807	22,819,508
Supply Expense	2,211,318	2,186,807	2,310,226
Contract Services	8,299,468	9,219,099	10,957,262
Non-Departmental	1,348,540	1,558,406	1,394,951
Debt Service	921,474	1,244,155	858,237
Projects	574,481	2,474,648	1,806,982
Capital Outlay	5,762,957	9,905,938	6,411,447
Total Expenditures	38,466,062	47,726,860	46,558,613
Other Financing Sources (Uses)			
Transfers In	655,025	705,438	682,160
1 Transfers Out	(655,025)	(705,438)	(682,160)
2 Proceeds from Capital Leases	-	-	-
Sale of Assets	39,639	100,000	380,000
Grand Total	39,639	100,000	380,000
Change All Funds Balance	\$ 34,745	\$ (5,797,001)	\$ (6,616,695)

¹ Transfer to Housing Authority Reflected

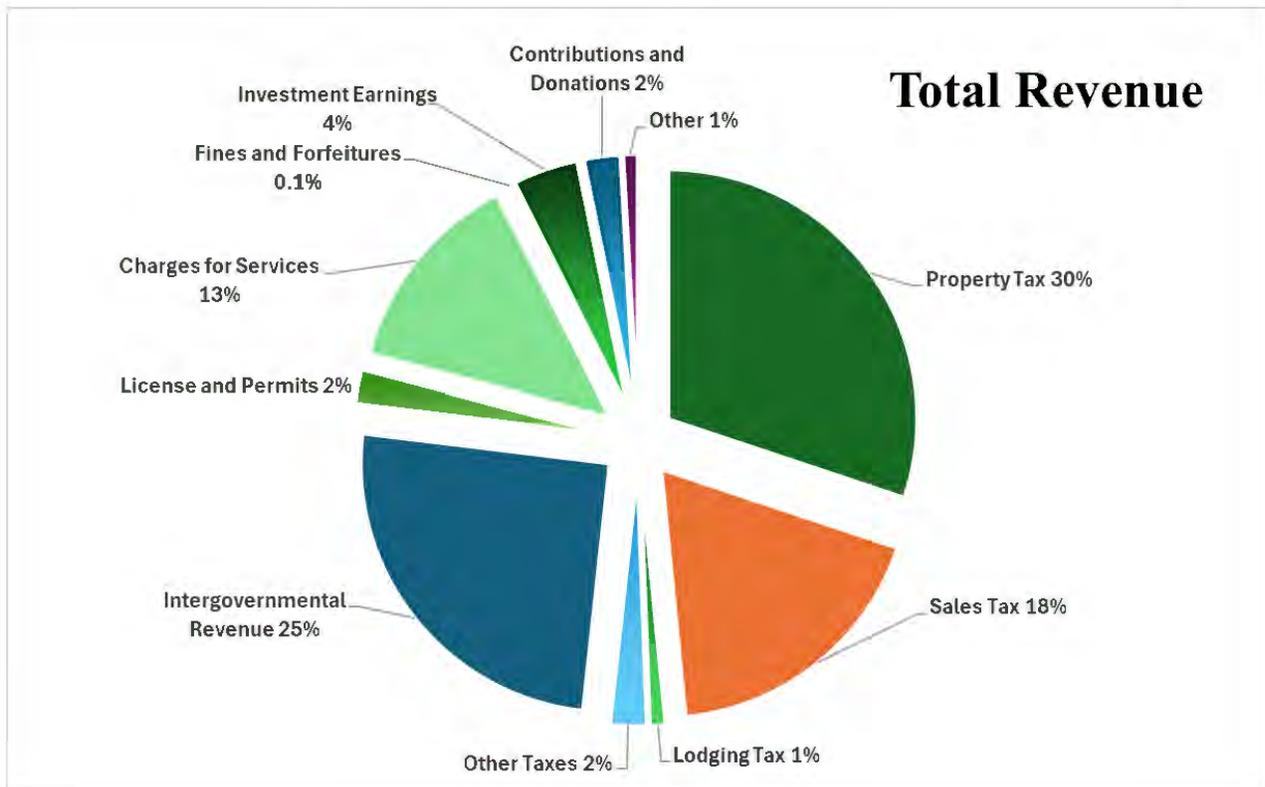
² Proceeds from Capital Leases Removed: Engie Insight, other leases purchased permanent easement in 2023

Revenue Summary

The County receives revenue from various sources. The table below summarizes all funding sources received in 2023 and the amount budgeted for 2024 and 2025.

Description	2023-Actual	2024-Rev Budget	2025-Proposed
Property Tax	10,974,924	12,058,484	11,915,029
Sales Tax	6,892,305	7,501,417	7,249,446
Lodging Tax	402,705	300,000	380,000
Other Taxes	930,653	949,700	917,000
Intergovernmental Revenue	9,662,105	12,825,000	9,970,625
License and Permits	420,050	505,150	858,279
Charges for Services	4,983,602	5,564,039	5,295,930
Fines and Forfeitures	72,132	37,000	51,000
Investment Earnings	1,549,198	1,110,750	1,657,000
Contributions and Donations	530,773	439,020	915,085
Other	2,042,721	539,299	352,525
Total Revenues	38,461,168	41,829,859	39,561,918

Note: blended component unit budgets are adopted separately and not included in the totals above.



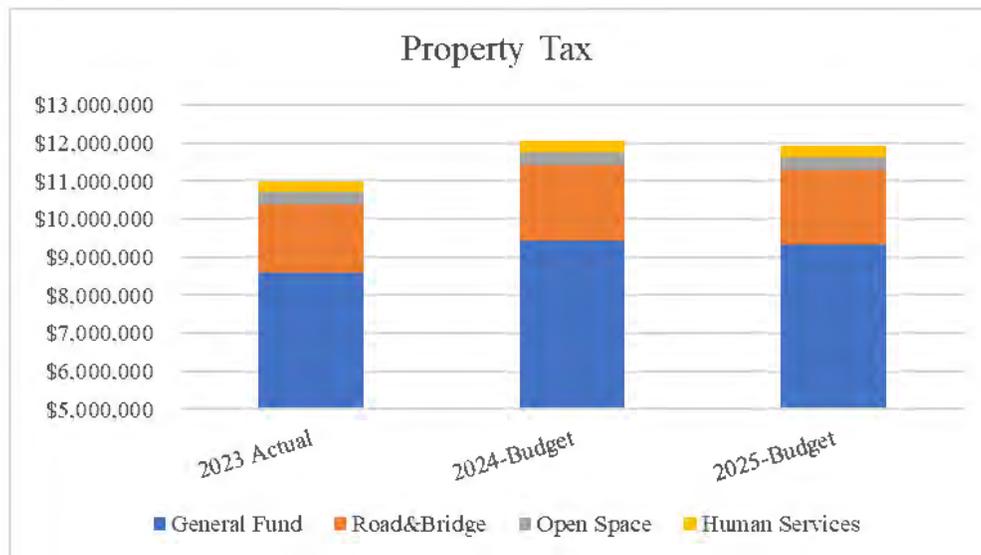
The next several pages describe funding sources that comprise a majority of the revenue received by the County. Each graph shows the amount of revenue recognized in various County funds.

Revenue Summary (continued)

Property Tax – Property tax is the largest single source of revenue for the County. All properties within the County—including land, buildings, mineral interests, vehicles, and certain commercial equipment—are subject to property tax. The amount of tax owed is based on the assessed value of the property, which is determined by the County Assessor’s Office in accordance with the Colorado State Constitution and Revised Statutes.

Properties are revalued every two years in odd-numbered years. In 2025, state measures have capped property tax revenue growth and reduced assessed values for certain properties. Additionally, high interest rates have slowed property value growth across the state. As a result, overall property tax revenue is projected to decline by 1% in 2025.

Property tax is due based on a mill levy set by the Board of County Commissioners each year. The Taxpayer’s Bill of Rights (TABOR), an amendment to the constitution adopted by voters in 1992, requires voter approval for any increase in the mill levy.



The table below shows the total property tax collected or assessed by fund by year and the applicable mill levy:

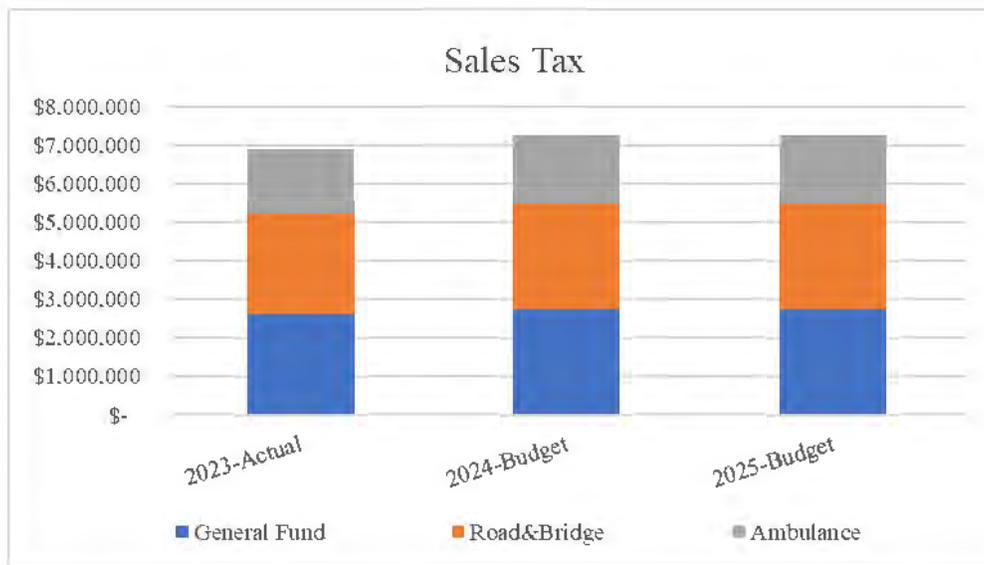
Fund / Mill Levy	2021-Actual	2022-Actual	2023 Actual	2024-Budget	2025-Budget
General Fund / 27.516	\$ 9,615,829	\$ 9,299,388	\$ 8,589,295	\$ 9,442,826	\$ 9,324,828
Road and Bridge / 5.750	2,009,992	1,942,673	1,795,655	1,974,092	1,948,603
Open Space / 1.000	349,465	337,962	312,156	343,175	338,887
Human Services / 0.890	310,937	300,786	277,819	305,426	301,610
Total	\$ 12,286,223	\$ 11,880,809	\$ 10,974,925	\$ 12,065,519	\$ 11,913,929

Revenue Summary (continued)

Sales Tax – Sales tax is applied to all items sold within the County, as well as certain services, including telephone, gas, and electric services. The total sales tax rate is 2.65%, which is distributed among three funds:

- **1.00%** to the General Fund
- **1.00%** to the Road & Bridge Fund (as approved by voters in 2021)
- **0.65%** to the Ambulance Sales Tax Fund (as approved by voters in 2017)

Sales tax revenue has flattened statewide throughout 2024, with little to no growth anticipated in 2025.



The table below shows the total sales tax collected by fund by year:

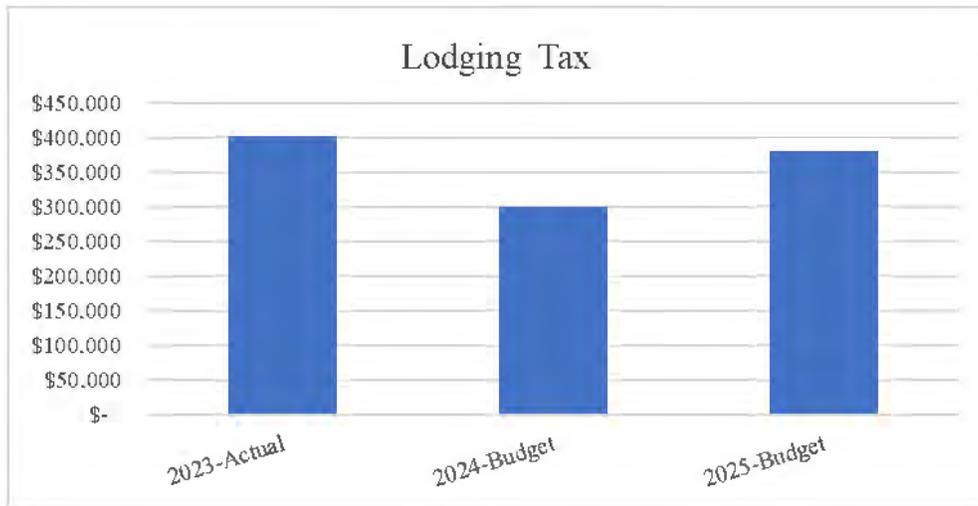
Fund	2021-Actual	2022-Actual	2023-Actual	2024-Budget	2025-Budget
General Fund	\$ 2,354,932	\$ 2,586,190	\$ 2,602,027	\$ 2,732,128	\$ 2,735,640
Road and Bridge	-	2,586,453	2,600,161	2,732,128	2,735,640
Ambulance	1,584,026	1,681,023	1,690,118	1,774,624	1,778,166
Total	\$ 3,938,958	\$ 6,853,666	\$ 6,892,306	\$ 7,238,880	\$ 7,249,446

Revenue Summary (continued)

Lodging Tax – Lodging tax is due on the short-term rental of rooms or accommodations. The tax is assessed on the cost of the room plus any additional fees and charges such as cleaning fees, guest fees, and pet fees. The County lodging tax rate is 2.0%.

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. Also in 2022, the Town of Georgetown residents voted to impose sales tax on lodging sales inside town limits. The Clear Creek County Commissioners voluntarily agreed that as of July 1, 2023, Clear Creek County would no longer collect its 2% lodging tax on lodging sales made within the Town of Georgetown. Therefore, Clear Creek County lodging tax is projected to decline in the second half of 2023 and through the year 2024 with potential for small increases in 2025.

This tax is accounted for in the Lodging Tax Fund and generates 100% of the revenue in this fund.

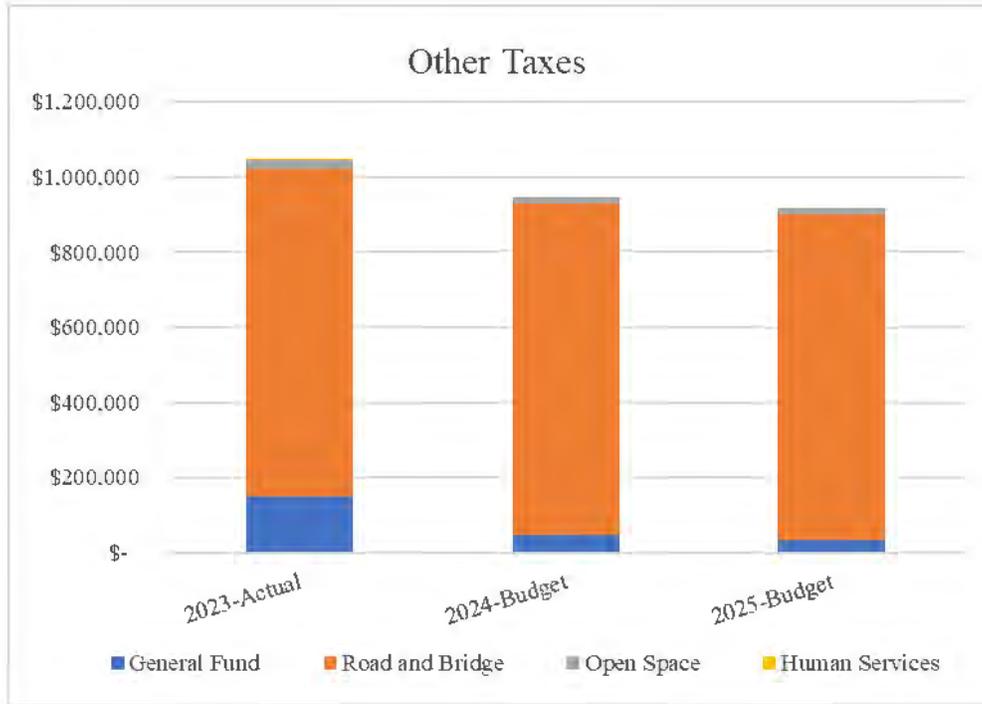


The table below shows the total lodging tax collected by fund by year:

Fund	2021-Actual	2022-Actual	2023-Actual	2024-Budget	2025-Budget
Lodging Tax Fund	\$ 430,878	\$ 489,707	\$ 402,705	\$ 300,000	\$ 380,000
Total	\$ 430,878	\$ 489,707	\$ 402,705	\$ 300,000	\$ 380,000

Revenue Summary (continued)

Other Taxes – Other taxes include marijuana excise tax and specific ownership tax. There is a 5% County excise tax on marijuana cultivation and a 5% excise tax on the retail sale of marijuana in areas of the County where there is no special municipal tax on retail marijuana. Specific ownership tax is paid in lieu of personal property tax and is assessed annually when a vehicle is registered in the County. It is assessed on the original taxable value of the vehicle at the time of purchase with a downward adjustment in value each year the vehicle is in service. The County’s population has been stable over the past decade and growth is expected to be at or near 0% for the next several years. Therefore, other taxes are projected to remain flat.



The table below shows the total of other taxes collected by fund by year:

Fund	2021-Actual	2022-Actual	2023-Actual	2024-Budget	2025-Budget
General Fund	\$ 111,776	\$ 53,197	\$ 148,857	\$ 48,500	\$ 35,000
Road and Bridge	921,895	858,364	872,237	880,000	865,000
Open Space	27,875	26,115	22,163	17,000	17,000
Human Services	630	585	683	-	-
Total	\$ 1,062,176	\$ 938,261	\$ 1,043,940	\$ 945,500	\$ 917,000

Revenue Summary (continued)

Intergovernmental Revenue – Intergovernmental revenue includes federal and state grant funding and revenue received from governmental entities. This revenue includes capital grants for construction of trails, buildings or the purchase of equipment, and includes ongoing revenue such as severance tax and a portion of statewide lottery sales received from the State. This revenue provides operating as well as capital resources for the County.

The County created the CCHAT program (Clear Creek Health Assistance Team) in 2023 to improve emergency response to those experiencing a crisis that does not require law enforcement intervention. The CCHAT program is anticipated to continue to receive grant funding to cover wages and benefits for additional FTE’s and program start up equipment.

Intergovernmental Revenue

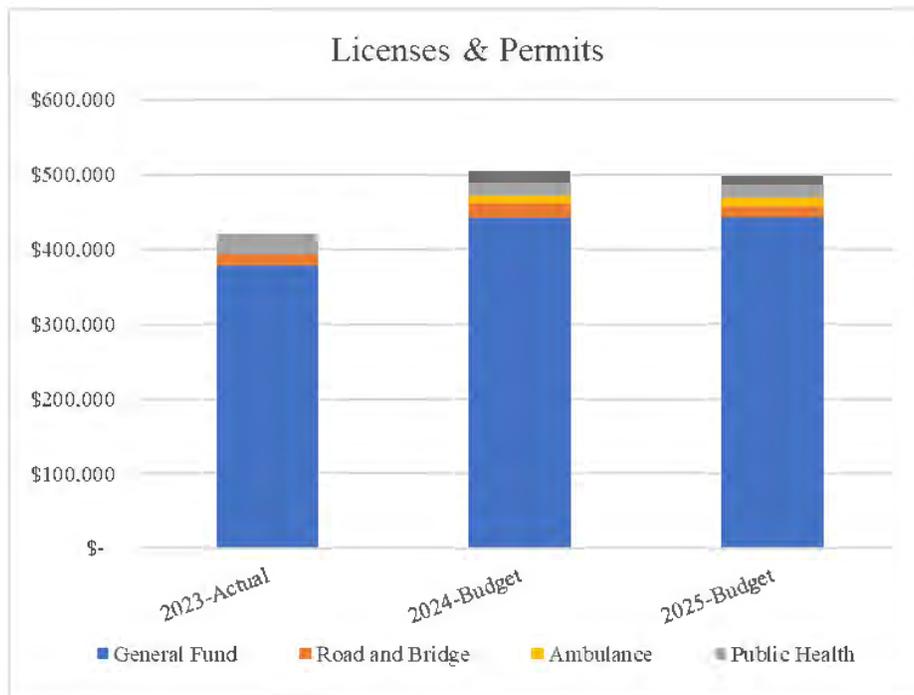


The table below shows the total of intergovernmental revenue collected by fund by year:

Fund	2021-Actual	2022-Actual	2023-Actual	2024-Budget	2025-Budget
General Fund	\$ 4,092,150	\$ 4,712,549	\$ 2,906,556	\$ 2,746,067	\$ 2,315,257
Road and Bridge	1,209,605	1,418,821	1,156,302	1,155,000	1,311,946
Conservation Trust	50,361	49,227	54,044	50,000	53,000
Ambulance Sales Tax	87,226	-	97,881	572,779	552,951
Capital Projects	581,675	2,681,531	1,628,037	2,203,000	450,000
Human Services	3,154,302	3,646,425	3,122,599	3,408,551	3,696,752
Public Health	960,500	1,054,537	750,144	1,214,603	928,450
Clinic-Debt Service	1,215,696	141,374	-	1,000,000	662,269
Total	\$11,351,515	\$ 13,704,464	\$ 9,715,563	\$ 12,350,000	\$ 9,970,625

Licenses and Permits – Residents and businesses participating in or conducting regulated activities within the County pay a license or permit fee. Examples include a marijuana excise tax license, building permits issued to construct or improve property, an animal license, or a short-term rental license.

This funding source is driven by price and frequency or activity. Periodically, the County reviews fees in relation to the cost of operating the program or providing the service and may increase fees as needed. There are some programs where fees will increase in 2024 resulting in a projected increase of 13% in total licenses and permits revenue for the next year. In 2025, there are no increases planned at this time.



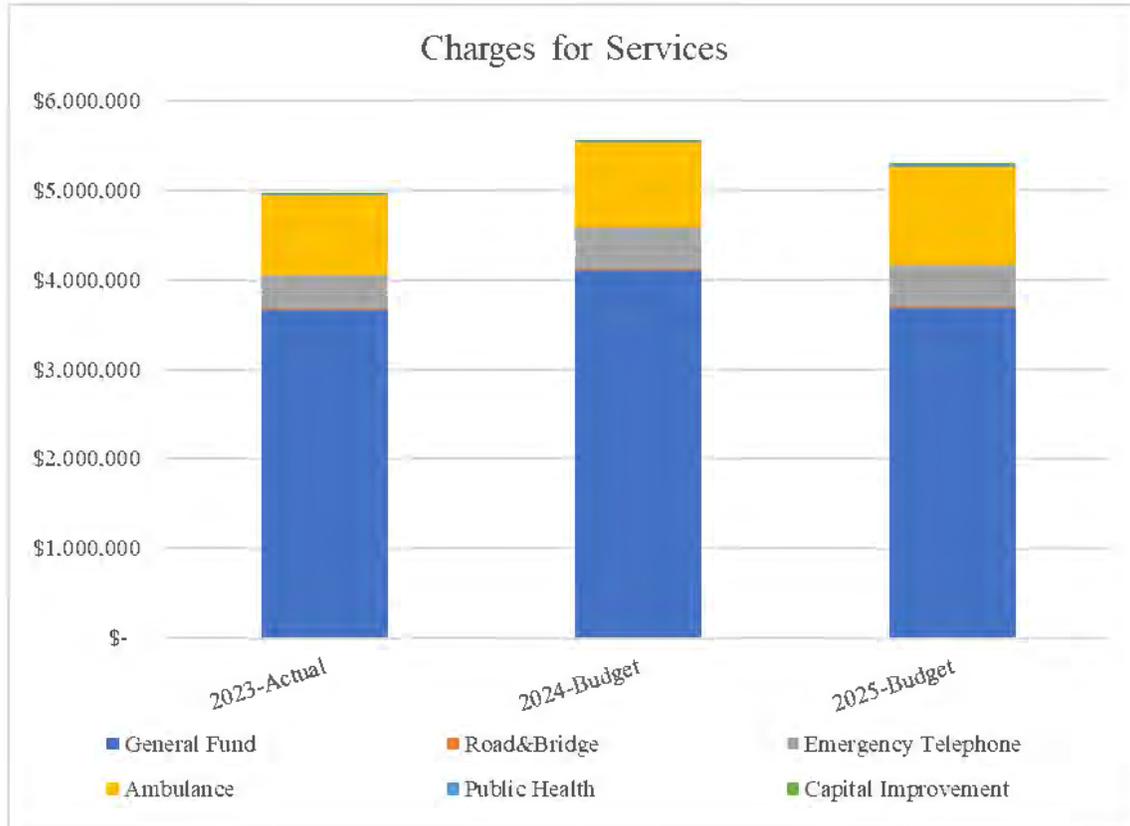
The table below shows the total of licenses and permits collected by fund by year:

Fund	2021-Actual	2022-Actual	2023-Actual	2024-Budget	2025-Budget
General Fund	\$ 430,128	\$ 450,379	\$ 377,645	\$ 441,150	\$ 441,150
Road and Bridge	14,290	31,245	14,040	20,000	16,000
Ambulance Sales Tax	-	-	-	10,000	10,000
Public Health	45,567	46,004	28,365	34,000	32,000
Total	\$ 489,985	\$ 527,628	\$ 420,050	\$ 505,150	\$ 499,150

Revenue Summary (continued)

Charges for Services – Charges for services are payments made by customers, residents, businesses and other governmental entities for services provided by the County. Examples of services provided include emergency medical transport, emergency telephone service, confinement and transportation of prisoners, document and filing fees, and impact fees.

This funding source is driven by population, County size, price and policy. In 2024, rates were adjusted to reflect increased cost of providing service.



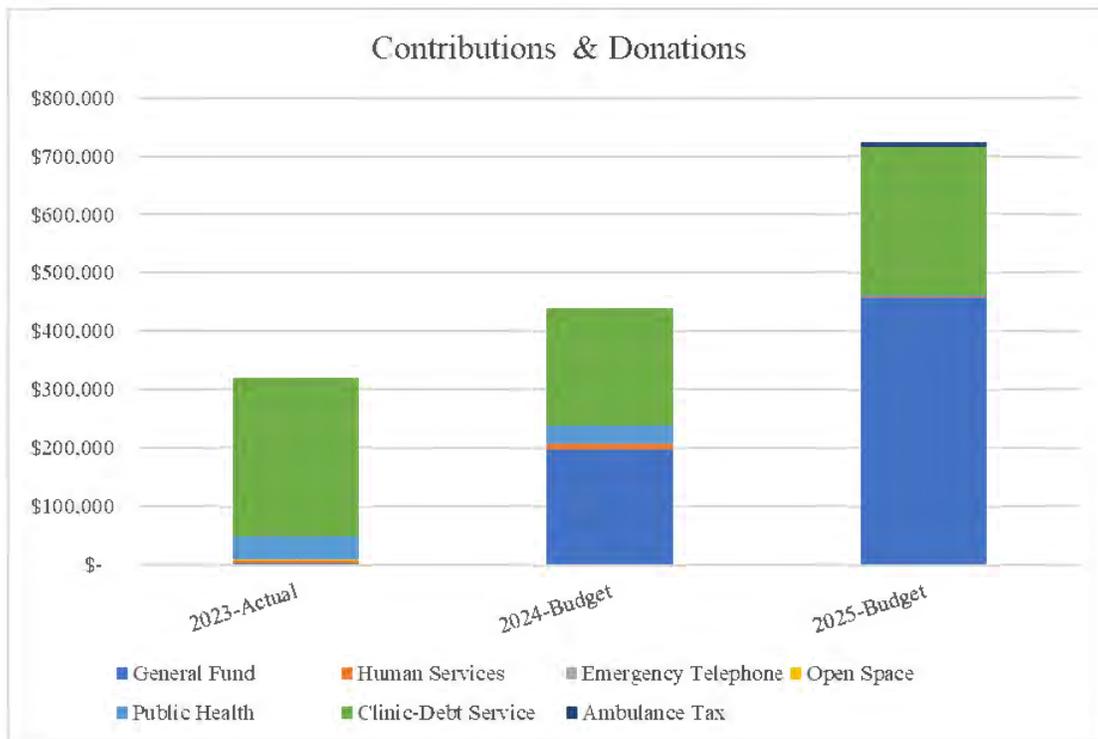
The table below shows the total of charges for services collected by fund by year:

Fund	2021-Actual	2022-Actual	2023-Actual	2024-Budget	2025-Budget
General Fund	\$ 3,058,154	\$ 3,070,781	\$ 3,649,506	\$ 4,102,339	\$ 3,680,430
Road and Bridge	25,885	15,185	18,756	15,500	12,500
Emergency Telephone	416,405	398,021	391,920	463,000	471,000
Ambulance Sales Tax	801,270	748,327	890,272	955,200	1,100,000
Public Health	7,800	2,848	12,643	2,500	20,000
Capital Improvement	73,600	21,460	12,400	25,000	25,000
Total	\$ 4,383,114	\$ 4,256,622	\$ 4,975,497	\$ 5,563,539	\$ 5,308,930

Revenue Summary (continued)

Contributions and Donations – Contributions and Donations are revenue received from outside parties. This revenue may be unrestricted in how it can be used by the County or it can be restricted by the donor in how the revenue may be used.

This funding source is often driven by programs or projects the County undertakes. For the past few years, the County has received significant donations related to the construction of the Clear Creek County Health and Wellness Center. The Wellness Center was completed in July 2021, and County Commissioners participated in a coordinated fundraising campaign to support the cost of construction of the Center. The County expects to receive donations through the year 2026 related to pledges made by outside parties for the development of this Center. Contributions and donations are recorded in the General Fund unless the donor specifies a restriction in use. If there is a restriction, the donation is recognized in the fund where the specific program or project is tracked.

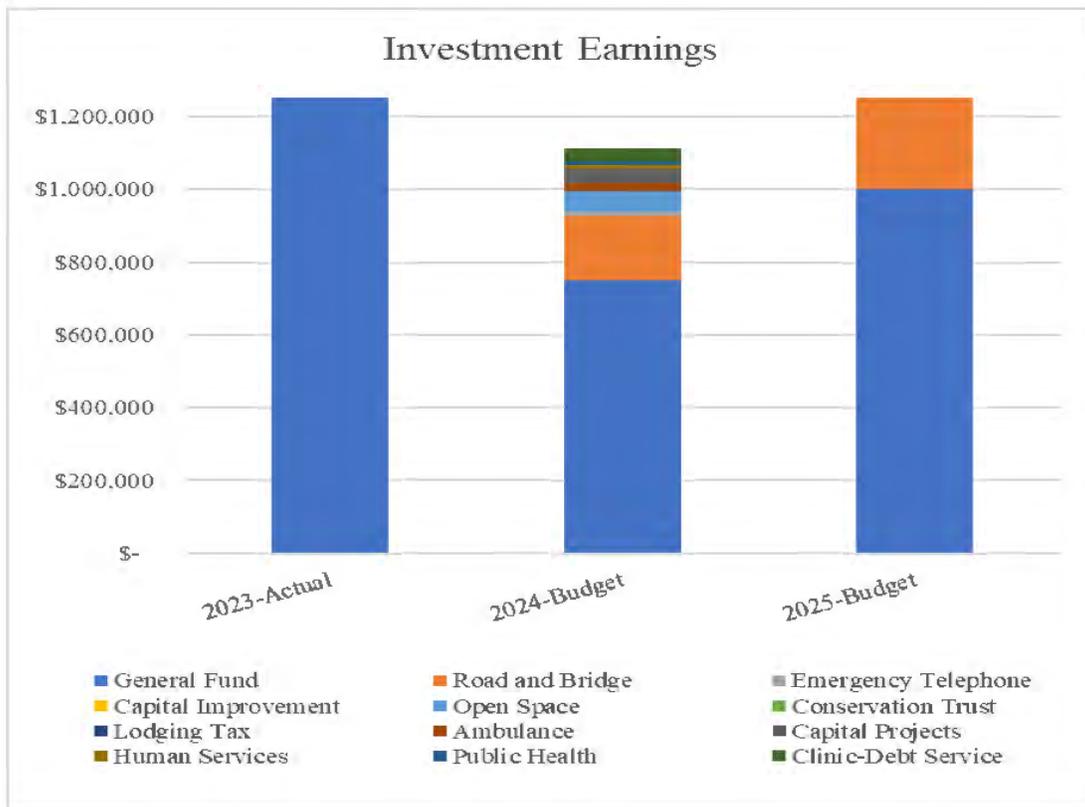


The table below shows the total of charges for services collected by fund by year:

Fund	2021-Actual	2022-Actual	2023-Actual	2024-Budget	2025-Budget
General Fund	\$ 11,622	\$ 102,611	\$ 4,000	\$ 198,400	\$ 457,585
Ambulance Tax	-	-	9,165	-	-
Human Services	2,957	5,500	3,000	10,000	3,000
Emergency Telephone	-	750	-	-	-
Open Space	3,285	5,600	3,250	-	-
Public Health	-	-	38,022	30,620	500
Clinic-Debt Service	1,227,304	655,593	270,219	200,000	254,000
Total	\$ 1,245,168	\$ 770,054	\$ 327,656	\$ 439,020	\$ 715,085

Revenue Summary (continued)

Investment Earnings – Available excess funds are pooled and invested in allowable investment instruments. The County maintains a fixed income portfolio with less than a five-year duration. With the rapid rise in short-term interest rates, the County projected investment earnings to increase in 2024. Investment earnings were previously recorded in only a few funds; however, the Commissioners adopted a change effective January 1, 2024 to require investment earnings be recognized in each fund in proportionate share to that fund’s available cash balance. In 2025, investment earnings will be recognized in all County funds.

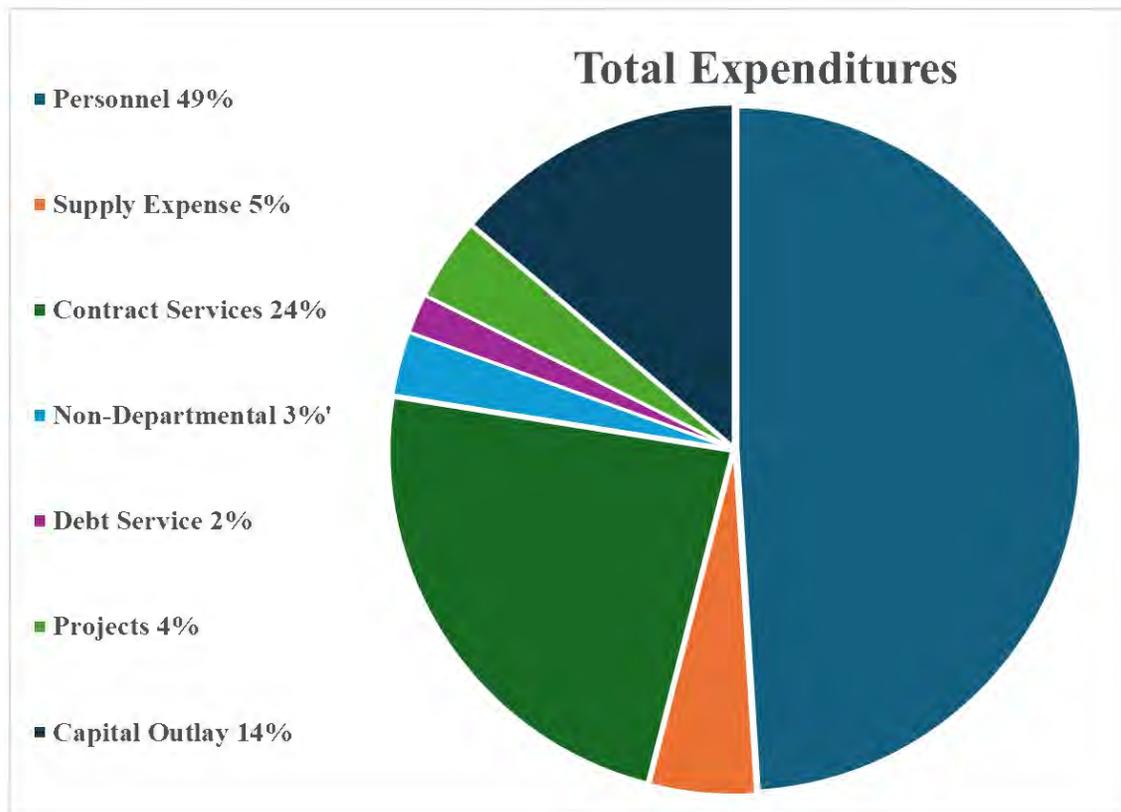


The table below shows the total of investment earnings collected by fund by year:

Fund	2021-Actual	2022-Actual	2023-Actual	2024-Budget	2025-Budget
General Fund	\$ 137,905	\$ 240,533	\$ 1,399,196	\$ 750,000	\$ 1,000,000
Road and Bridge	-	-	-	\$ 175,000	\$ 300,000
Emergency Telephone	2,856	8,904	24,785	12,500	25,000
Capital Improvement	-	-	1,287	1,000	1,000
Open Space	13,594	31,525	116,882	55,000	132,000
Conservation Trust	-	-	-	250	1,000
Lodging Tax	-	-	-	2,000	10,000
Ambulance Sales Tax	-	-	-	20,000	25,000
Capital Projects	-	-	-	40,000	30,000
Human Services	-	-	-	10,000	15,000
Public Health	-	-	-	10,000	18,000
Clinic-Debt Service	776	809	7,047	35,000	100,000
Total	\$ 155,131	\$ 281,771	\$ 1,549,197	\$ 1,110,750	\$ 1,657,000

Expenditure Summary

Description	2023-Actual	2024-Rev Budget	2025-Proposed
Personnel	19,347,823	21,137,807	22,819,508
Supply Expense	2,211,318	2,186,807	2,310,226
Contract Services	8,299,468	9,219,099	10,957,262
Non-Departmental	1,348,540	1,558,406	1,394,951
Debt Service	921,474	1,244,155	858,237
Projects	574,481	2,474,648	1,806,982
Capital Outlay	5,762,957	9,905,938	6,411,447
Total Expenditures	38,466,062	47,726,860	46,558,613



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 Energy Efficiency	General Fund Body Worn Cameras	Road and Bridge Heavy Equipment	Health Clinic-Debt Service Health and Wellness Center
2024	\$ 78,531	\$ 93,884	\$ 118,823	\$ 642,032
2025	-	93,884	118,823	638,478
2026	-	93,884	89,117	639,672
2027	-	-	-	640,491
2028	-	-	-	640,933
2029	-	-	-	640,998
2030	-	-	-	640,688
Total	<u>\$ 78,531</u>	<u>\$ 281,652</u>	<u>\$ 326,763</u>	<u>\$ 4,483,292</u>

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.

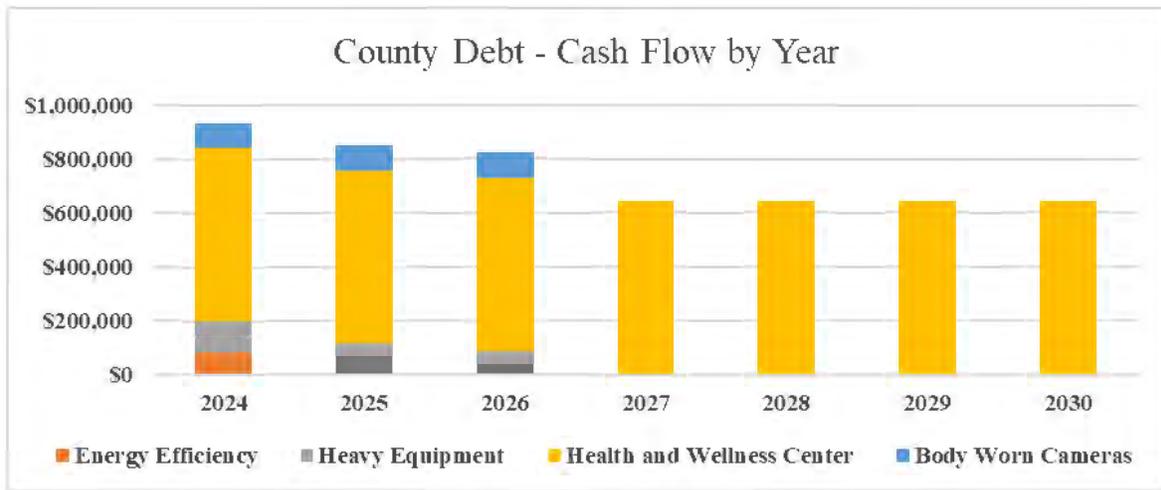
Legal Debt Limit	
	2024 Amount
Actual Value	\$3,060,057,740
3% of Total	91,801,732
Amount of Debt Applicable to Limit	\$ -

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 with an interest rate of 2.51%.

Repayment is from the Health Clinic-Debt Service Fund.

Capital Leases– The County entered into two capital leases: 1. a lease to finance energy efficiency improvements and equipment over an 8-year term with an interest rate of 2.20%, 2. a lease to finance the purchase of heavy equipment over an 5-year term with an interest rate of 2.79%. Repayment is made from the General Fund for the energy efficiency improvements and from the Road and Bridge Fund for the heavy equipment.



Fund From	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
General Fund	172,415	175,000	93,884
Road & Bridge	108,921	119,000	124,353
Health Clinic	640,138	642,032	640,000
Total	\$ 921,474	\$ 936,032	\$ 858,237

Fund To	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Debt Service	\$ 921,474	\$ 936,032	\$ 858,237

Divisions	Departments/Positions	FTE's
Assessor's Office	Assessor (elected)	1.000
	Licensed Appraiser	1.600
	Appraiser Trainee	0.800
	Property Transfer Technician	0.500
	Total Assessor FTE's	3.900
Clerk & Recorder/Elections' Office	Clerk & Recorder (elected)	1.000
	Chief Deputy Clerk & Recorder	0.000
	Deputy Clerk	3.200
	Total Clerk & Recorder/Elections FTE's	4.200
Board of County Commissioners (BOCC)	Commissioners (elected)	3.000
	Total BOCC FTE's	3.000
Coroner's Office	Coroner (elected)	0.500
	Chief Deputy Coroner	0.800
	Deputy Coroner	0.900
	Total Coroner FTE's	2.200
County Attorney	County Attorney	1.000
	Executive Assistant/Paralegal	0.800
	Assistant County Attorney	1.000
	Total County Attorney FTE's	2.800
County Manager	County Manager	1.000
	Deputy County Manager	1.000
	Public Information Officer	0.800
	Operations Director	0.800
	Total County Manager FTE's	3.600
Emergency Medical Services (EMS)	EMS Director	1.000
	CCHAT Director	1.000
	CCHAT Licensed Crisis Clinician	2.000
	CCHAT Community Paramedic	1.000
	EMS Captain	3.000
	Paramedic	7.000
	Paramedic FTO	3.000
	Quality Assurance and Education Corr.	1.000
	EMT	5.000
	Billing Specialist	0.800
Total EMS FTE's	24.800	
Finance	Finance Director	1.000
	Grants Administrator	0.800
	AP/Payroll Specialist	1.600
	Total Finance FTE's	3.400
Human Resources (HR)	Human Resources Director	1.000
	Human Resources Specialist	0.800
	Human Resources Generalist	0.800
	Total HR FTE's	2.600

Divisions	Departments/Positions	FTE's
Human Services	<i>Human Services</i>	
	Human Services Director	1.000
	Office Administrator	1.000
	Bookkeeper	1.000
	Assistance Coordinator	1.000
	Therapist	0.750
	Caseworker Supervisor	1.000
	Caseworker (I-III)	4.000
	Child Support Admin Technician	1.000
	Adult Protection Supervisor	1.000
	Eligibility Case Manager	1.000
	<i>Veterans Services</i>	
	Veterans Services Officer	1.000
Total Human Services FTE's		13.750
Internal Services	<i>Mapping/GIS</i>	
	Internal Services Director	1.000
	GIS Specialist	0.800
	<i>Special Projects</i>	
	Special Projects Manager	0.800
	<i>Facilities</i>	
	Building Maintenance Supervisor	0.800
	Facilities Technician	0.800
Facilities Maintenance Worker	1.550	
Total Internal Services FTE's		5.750
Information Technology (IT)	Information Technology Director	1.000
	Systems Administrator	0.800
	Help Desk Technician II	0.800
	Total IT FTE's	

Divisions	Departments/Positions	FTE's	
Public Health	<i>Public Health</i>		
	Public Health Director	1.000	
	Public Health Nurses	1.600	
	Admin Assistant	0.800	
	Environmental Health Manager	0.800	
	Environmental Health Technician/Emergency Preparedness Coord.	1.000	
	<i>Mountain Youth Network</i>		
	MYN Manager	1.000	
	MYN Involvement Coordinator	0.800	
	MYN Youth Program Coordinator	0.800	
	Trek Teen Council Coordinator	0.625	
	MYN Youth Advisor	0.200	
	Total Public Health FTE's		8.625
	Public Works	<i>Public Works Administration</i>	
		Public Works Director	1.000
County Engineer		1.000	
Capital Projects Manager		1.000	
Public Works Technician		1.000	
Administrative Assistant		1.000	
Secretary II		1.000	
<i>Site Development</i>			
Engineering Technician		0.800	
<i>Road & Bridge</i>			
District Supervisor		2.000	
Equip Operator (I, II, III)		15.000	
Shop Foreman		1.000	
Mechanic		3.000	
<i>Transit</i>			
Transit Supervisor		1.000	
Bus Operator		2.925	
<i>Transfer Station</i>			
Transfer Station Manager	1.000		
Equip Operator (II)	1.000		
Seasonal Laborer	0.500		
Cashier/Laborer	1.000		
Total Public Works FTE's		35.225	

Divisions	Departments/Positions	FTE's
Sheriff's Office	<i>Sheriff Administration</i>	
	Sheriff (elected)	1.000
	Undersheriff	1.000
	Captain	1.000
	Administrative Sergeant	1.000
	Account Specialist	0.500
	Strategic Communication Manager	1.000
	Policy Writer/Analyst	0.725
	Records Technician	3.000
	Administrative Assistant	0.800
	<i>Investigations</i>	
	Investigator	2.000
	Digital Evidence Technician	1.000
	<i>Patrol</i>	
	Captain\Lieutenant	1.000
	Sergeant	4.000
	School Resource Officer	1.000
	Community Enforcement Officer	2.000
	Patrol Deputy	10.000
	<i>Confinement</i>	
	Captain	1.000
	Lieutenant	1.000
	Kitchen Manager	2.000
Sergeant	3.000	
Detentions Deputy	17.000	
Court Security Officer	1.000	
Correctional Nurse	2.000	
<i>Office of Emergency Management</i>		
Emergency Management Director	1.000	
Total Sheriff FTE's		59.025

Divisions	Departments/Positions	FTE's
Strategic & Community Planning (SCP)	<i>SCP Administration</i>	
	Strategic & Community Planning Director	1.000
	<i>Open Space</i>	
	Open Space Coordinator	0.400
	<i>Animal Services</i>	
	Animal Shelter Manager	1.000
	Animal Shelter Assistant Manager	1.000
	Animal Shelter Assistant	1.675
	<i>Recreation</i>	
	Open Space Coordinator	0.500
	Trails Supervisor	0.800
	Trails Technician	1.000
	<i>Planning & Building Services</i>	
	Planning Manager	0.800
	Operations Manager	0.800
	Planning & Building Services Assistant Planner	0.800
	Planner/Community Services Officer	0.800
	Permit Coordinator	0.800
	Chief Building Inspector	0.800
Building Inspector	0.800	
Plans Examiner	0.800	
Total SCP FTE's		14.575
Surveyor	Surveyor (elected)	1.000
	Total Surveyor FTE's	
Treasurer/Public Trustee's Office	Treasurer/Public Trustee (elected)	1.000
	Chief Deputy Treasurer	0.800
	Deputy Treasurer	0.800
	Total Treasurer/Public Trustee FTE's	
Total FTE's - All Funds		193.650

Unfunded Requests

Capital

Description	Fund	Division/Department	Amount
Radios, Stretchers, Stair Chairs, Narc Safes, iPads	Ambulance	Ambulance	73,104
Ambulance remount, replace engine	Ambulance	Ambulance	21,089
Replacement for Xterra	General	Strategic & CP	40,000
Transfer Station Generator (new)	General	Internal Services	68,000
Sheriff's Office Paint Interior	General	Internal Services	30,000
Courthouse Landscape - Replace, add Xeriscape	General	Internal Services	30,000
Courthouse Fox Lot ADA Sidewalk install	General	Internal Services	15,000
Broadband	General	County Manager	450,000
Replacement vehicles	General	Sheriff	300,000
Drone Program	General	Sheriff	30,927
Jail Stove/Oven/Flattop Combo	General	Sheriff	19,000
Old Dispatch Center Repurposing	General	Sheriff	75,000
MYN Carpet Replacement	Health Clinic-DS	Internal Services	15,000
Public Works Paint Interior	Road & Bridge	Internal Services	10,000
Public Works carpet replacement	Road & Bridge	Internal Services	10,000
PW Dumont Garage Bay Door Repair	Road & Bridge	Internal Services	10,000
Public Works Building Repair	Road & Bridge	Internal Services	20,000
PW Dumont Generator (new)	Road & Bridge	Internal Services	78,000
Vehicles and heavy equipment	Road & Bridge	Public Works	250,000
			\$ 1,545,120

FTE Requests

Description	Fund	Division/Department	Amount
Jail Sergeant	General	Sheriff	123,500
Part-time Jail Clinician	General	Sheriff	78,000
Records Technician	General	Sheriff	67,600
Animal Shelter Assistant	General	Animal Shelter	36,192
Human Resources Assistant	General	Human Resources	75,000
3.0 Paramedics	Ambulance	Ambulance	259,800
			640,092

FTE Reductions or Increases From FY2025 Proposed Budget

Description	Fund	Division/Department	FY2024
Includes FTE, Benefit, FPPA Impacts	General Fund	Countywide	(1,577,119)
Wildfire Grants	General Fund	Non-departmental	(50,000)
Other Operating Expense Reductions	General Fund	Countywide	500,000
Fees for Services	General Fund	Countywide	500,000
Anticipated Sale of the Resource Center	General Fund	Non-departmental	300,000
0.4 FTE	Public Health	Public Health	(120,888)
Fees for Services	Unfunded Requests	Ambulance	150,000

General Fund Summary

Description	2023-Actual	2024-Budget	2025-Budget	% Change	Difference
Property Tax	8,589,295	9,437,970	9,325,328	-1%	(112,642)
Sales Tax	2,602,027	2,830,723	2,735,640	-3%	(95,083)
Other Taxes	40,679	48,500	35,000	-28%	(13,500)
Intergovernmental	2,853,099	2,746,067	2,315,257	-16%	(430,810)
Licenses and Permits	377,645	441,150	811,279	84%	370,129
Charges for Services	3,676,314	4,102,339	3,680,430	-10%	(421,909)
Fines and Forfeitures	72,132	37,000	51,000	38%	14,000
Investment Earnings	1,399,196	750,000	1,000,000	33%	250,000
Contributions and Donations	199,116	198,400	457,585	131%	259,185
Other	335,694	20,000	182,425	812%	162,425
Total Revenue	20,145,197	20,612,149	\$ 20,593,944	0%	(18,205)
Expenditures					
Assessor	424,496	404,104	388,921	-4%	(15,183)
Clerk and Recorder/Elections	529,587	648,855	642,649	-1%	(6,206)
Commissioners	388,464	398,141	475,196	19%	77,055
Coroner	351,943	334,829	353,787	6%	18,958
County Attorney	355,135	403,837	625,295	55%	221,458
County Manager	772,746	533,571	770,944	44%	237,373
District Attorney	326,894	350,000	367,255	5%	17,255
Finance	521,100	551,149	563,066	2%	11,917
Human Resources	450,746	489,571	500,329	2%	10,758
Human Services/Veteran's Affairs	92,534	98,813	102,093	3%	3,280
Information Technology	1,615,142	1,330,997	1,213,479	-9%	(117,518)
Internal Services	1,290,970	1,418,161	1,228,117	-13%	(190,044)
Public Works (includes Transit)	826,658	899,476	1,406,411	56%	506,935
Sheriff	8,767,341	8,764,244	9,318,652	6%	554,408
Strategic and Community Planning	1,554,103	1,433,830	1,506,213	5%	72,383
Surveyor	8,127	9,416	9,248	-2%	(168)
Treasurer/Public Trustee	337,254	366,043	349,151	-5%	(16,892)
Non-Departmental	1,080,863	653,500	1,564,982	139%	911,482
1 Debt Service	921,474	483,300	-	0%	(483,300)
Capital Projects	926,353	2,601,856	1,133,991	-56%	(1,467,865)
	21,541,930	22,173,693	22,519,780	2%	346,087
Transfers In	450,025	325,438	447,160	37%	121,722
Transfers Out	(150,000)	(200,000)	(210,000)	5%	(10,000)
Sale of Assets	39,639	50,000	330,000	560%	280,000
	339,664	175,438	567,160	223%	391,722
Change in Fund Balance	(1,057,069)	(1,386,106)	(1,358,677)		

1 Debt Service Within Fund 25: Health Clinic

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.

2024 ACHIEVEMENTS

- Appraisal staff completed required education, and one appraiser trainee achieved licensure.
- Implemented property tax bills SB 22-238 and HB 23B-001
- Processed 2,233 property sales and produced 946 assessor recording

Revenues	2023 Actual Revenue	2024 Estimated Revenue	2025 Budgeted Revenue
Charges for Services	\$ 1,796,072	\$ 2,071,929	\$ 1,793,020
Contributions and Donations	\$ 418,339	\$ 773,000	\$ 654,000
ESVCS Dist:			
Intergovernmental Revenue	\$ 111	\$ -	\$ 110

Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Capital Outlay	\$ -	\$ 250	\$ 250
Contract Services	\$ 47,541	\$ 48,660	\$ 50,033
Personnel	\$ 365,464	\$ 353,534	\$ 328,405
Supply Expense	\$ 11,491	\$ 1,925	\$ 10,233
Total	\$ 424,496	\$ 404,369	\$ 388,921

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

2024 ACHIEVEMENTS

- In 2024, elections were successfully conducted, encompassing three key events:
 - Presidential Primary Election: A total of 2,942 cards were cast, reflecting a voter turnout of 40%.
 - June Primary Election: A total of 1,799 cards were cast, resulting in a voter turnout of 25%.
 - November General Election: A total of 6,180 cards were cast, achieving a remarkable voter turnout of 81%.
- Current Active Registered Voters in Clear Creek County: 7,692
- Average Real Estate Documents Recorded Annually: 3,200
- Average Marriage Licenses Issued Annually: 300
- Total Motor Vehicle Registrations in Clear Creek County: Just over 13,250

Revenues	2023 Actual Revenue	2024 Estimated Revenue	2025 Budgeted Revenue
Charges for Services	\$ 277,756	\$ 258,400	\$ 212,000
Intergovernmental Revenue	\$ 11,872	\$ 390,875	\$ 115,000
Total	\$ 289,628	\$ 649,275	\$ 327,000

Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Capital Outlay	\$ 11,872	\$ 50,000	\$ 50,000
Contract Services	\$ 56,191	\$ 52,900	\$ 49,780
Personnel	\$ 422,096	\$ 496,055	\$ 441,369
Supply Expense	\$ 39,428	\$ 392,775	\$ 101,500
Total	\$ 529,587	\$ 991,730	\$ 642,649

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

2024 ACHIEVEMENTS

- Facilitated meetings throughout the year with the municipalities, resulting in the adoption of a new five year intergovernmental agreement, which confirms the continuation of the Clear Creek Fire Authority.
- Adopted an intergovernmental agreement establishing the Clear Creek Regional Housing Authority that consists of representation from each of the municipalities in addition to the County.
- Represented the County on local, state and federal issues.

Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Contract Services	\$ 45,312	\$ 51,700	\$ 63,000
Personnel	\$ 341,218	\$ 340,541	\$ 405,696
Supply Expense	\$ 1,934	\$ 5,900	\$ 6,500
Total	\$ 388,464	\$ 398,141	\$ 475,196

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.



2024 ACHIEVEMENTS

- 0% turnover in the last few years building a dependable, reliable and determined Coroner team.
- All Investigators are working to complete the American Board of Medicolegal Death Investigators Certification.
- Obtained Toxicology Grants.
- Encountered a heavier case load this year and was able to close cases timely with great team work and resources.

Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Capital Outlay	\$ 959	\$ 300	\$ 300
Contract Services	\$ 76,643	\$ 65,988	\$ 62,888
Personnel	\$ 270,210	\$ 262,441	\$ 284,799
Supply Expense	\$ 4,131	\$ 6,100	\$ 5,800
Total	\$ 351,943	\$ 334,829	\$ 353,787

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.



2024 ACHIEVEMENTS

- Implemented organizational restructure to enhance oversight and accountability.
- Evaluated expenditures to streamline processes, eliminate duplication, and cut unnecessary costs.
- Hired Policy Analyst to administer, develop, and maintain agency policies to ensure compliance with law enforcement regulations and best practices.
- Prioritized community relations to rebuild trust through transparent communications, public engagement, and social media opportunities.

Revenues	2023 Actual Revenue	2024 Estimated Revenue	2025 Budgeted Revenue
Charges for Services	\$ 1,236,125	\$ 1,286,032	\$ 1,062,500
Contributions and Donations	\$ 4,201	\$ 1,000	\$ 500
Fines and Forfeitures	\$ 72,113	\$ 36,000	\$ 51,000
Intergovernmental Revenue	\$ 567,772	\$ 563,300	\$ 635,171
Other	\$ 2,250	\$ -	\$ 5,500
Total	\$ 1,882,461	\$ 1,886,332	\$ 1,754,671

Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Capital Outlay	\$ 30,710	\$ 18,000	\$ 25,500
Contract Services	\$ 801,651	\$ 1,362,705	\$ 1,474,265
Non-Departmental	\$ 5,045	\$ 5,000	\$ 2,500
Personnel	\$ 7,041,552	\$ 6,029,391	\$ 7,172,387
Projects	\$ 130,466	\$ 50,000	\$ -
Supply Expense	\$ 757,917	\$ 593,107	\$ 644,000
Total	\$ 8,767,341	\$ 8,058,203	\$ 9,318,652

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.



Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Contract Services	\$ -	\$ 650	\$ 650
Personnel	\$ 5,585	\$ 6,266	\$ 6,098
Supply Expense	\$ 2,542	\$ 2,500	\$ 2,500
Total	\$ 8,127	\$ 9,416	\$ 9,248

Treasurer 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.



2024 ACHIEVEMENTS

- Collected \$25.0M in property tax in 2024 and appropriately distributed to all property tax entities authorities in Clear Creek County.
- Processed 10,000 receipts, including the collection of 14,000 tax parcels.
- Processed 400 DOT Lien releases.
- Earned unexpected \$25,800 in tax lien overbid premiums.
- Re-designed the Treasurer’s Deed process and updated documents to comply with HB24-1056 effective 07/01/2024. This updated law now closely resembles Colorado foreclosure compliance.
- Achieved full compliance with state statute requirements regarding timelines for posting public notice of foreclosures and tax lien sales.

PUBLIC TRUSTEE Revenues	2023 Actual Revenue	2024 Estimated Revenue	2025 Budgeted Revenue
Charges for Services	\$ 12,554	\$ 15,000	\$ 16,000
Total	\$ 12,554	\$ 15,000	\$ 16,000

PUBLIC TRUSTEE Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Contract Services	\$ 373	\$ 400	\$ 600
Personnel	\$ 13,734	\$ 15,000	\$ 13,456
Supply Expense	\$ 410	\$ 200	\$ 300
Total	\$ 14,517	\$ 15,600	\$ 14,356

**Treasurer
Public Trustee
(continued)**

TREASURER Revenues	2023 Actual Revenue	2024 Estimated Revenue	2025 Budgeted Revenue
Charges for Services	\$ 271,396	\$ 300,000	\$ 305,000
Investment Earnings	\$ 1,399,196	\$ 1,300,000	\$ 1,000,000
Other	\$ 27,893	\$ 23,000	\$ 24,000
Total	\$ 1,698,486	\$ 1,623,000	\$ 1,329,000

TREASURER Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Contract Services	\$ 51,665	\$ 60,826	\$ 62,550
Personnel	\$ 258,072	\$ 271,617	\$ 246,245
Supply Expense	\$ 13,001	\$ 19,000	\$ 26,000
Total	\$ 322,737	\$ 351,443	\$ 334,795

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.

Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Non-Departmental	\$ 326,894	\$ 350,000	\$ 367,255
Total	\$ 326,894	\$ 350,000	\$ 367,255

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



Revenues	2023 Actual Revenue	2024 Estimated Revenue	2025 Budgeted Revenue
Charges for Services	\$ -	\$ -	\$ -
License and Permits	\$ 28,819	\$ 38,650	\$ 22,504
Total	\$ 28,819	\$ 38,650	\$ 22,504

Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Contract Services	\$ 25,119	\$ 31,875	\$ 68,575
Personnel	\$ 329,036	\$ 348,162	\$ 553,620
Supply Expense	\$ 981	\$ 1,570	\$ 3,100
Total	\$ 355,135	\$ 381,607	\$ 625,295

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.

2024 ACHIEVEMENTS

- Facilitated, along with the Leadership Team, the County’s first all employee in-service training, bringing the organization together around a new draft set of organizational values.
- Continued the focus on building a resilient structure of organizational leadership by hiring the County’s first Deputy County Manager in addition to hiring a new Assistant County Manager/Finance Director.
- Received a Metro Vision Award from DRCOG (Denver Regional Council of Governments) for the Peak to Peak Broadband Planning Group efforts in collaboration with Gilpin County and the Town of Nederland.

Revenues	2023 Actual Revenue	2024 Estimated Revenue	2025 Budgeted Revenue
Sale of Assets	\$ 39,639	\$ 65,000	\$ 330,000
Total	\$ 39,639	\$ 65,000	\$ 330,000

Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Capital Outlay	\$ 279,193	\$ 468,967	\$ 1,500
Contract Services	\$ 7,573	\$ 18,025	\$ 23,500
Personnel	\$ 478,653	\$ 507,246	\$ 738,744
Supply Expense	\$ 7,328	\$ 7,300	\$ 7,200
Total	\$ 772,746	\$ 1,001,538	\$ 770,944

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



2024 ACHIEVEMENTS

- Cardiac arrest survival rates with good neurological outcomes are at 11.1% for 2024, which is above both state and national averages.
- CCHAT is fully staffed and provides coverage six days a week.
- Advanced airway success rates are at 100% for 2024, marking the third consecutive year at this level, which is well above the national average of 68-75%.

Revenues	2023 Actual Revenue	2024 Estimated Revenue	2025 Budgeted Revenue
Charges for Services	\$ 890,272	\$ 955,200	\$ 1,112,000
Contributions and Donations	\$ 9,165	\$ -	\$ -
Intergovernmental Revenue	\$ 97,881	\$ 572,779	\$ 552,951
Investment Earnings	\$ -	\$ 20,000	\$ 25,000
Other	\$ -	\$ -	\$ -
Sales Tax	\$ 1,690,118	\$ 1,839,971	\$ 1,778,166
Total	\$ 2,687,436	\$ 3,387,950	\$ 3,468,117

Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Capital Outlay	\$ 533,754	\$ 363,538	\$ 398,283
Contract Services	\$ 536,081	\$ 540,838	\$ 635,343
Personnel	\$ 1,944,062	\$ 2,210,900	\$ 2,784,129
Supply Expense	\$ 203,763	\$ 197,100	\$ 203,500
Transfers Out	\$ -	\$ -	\$ -
Total	\$ 3,217,659	\$ 3,312,376	\$ 4,021,255

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.



2024 ACHIEVEMENTS

- Completion of annual comprehensive financial audit with no findings of significance.
- Receipt of nearly \$1M in grants countywide.
- A staff of four, a new Finance Director/Assistant County Manager, Sr. Accountant/Grant Administrator and Payroll Clerk were all hired in 2024.

Revenues	2023 Actual Revenue	2024 Estimated Revenue	2025 Budgeted Revenue
Charges for Services	\$ 1,796,072	\$ 2,071,929	\$ 1,793,020
Contributions and Donations	\$ 418,339	\$ 773,000	\$ 654,000
Investment Earnings	\$ 33,119	\$ 90,750	\$ 167,000
Other	\$ 1,976,025	\$ 202,400	\$ 251,925
Other Taxes	\$ 40,679	\$ 35,000	\$ 35,000
Property Tax	\$ 8,589,295	\$ 9,440,970	\$ 9,325,328
Sales Tax	\$ 2,602,027	\$ 2,830,723	\$ 2,735,640
Transfers In	\$ 275,025	\$ 278,990	\$ 198,700
Charges for Services	\$ 1,796,072	\$ 2,071,929	\$ 1,793,020
Total	\$ 15,730,581	\$ 15,723,762	\$ 15,160,613

Finance (continued)

Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Capital Outlay	\$ 36,636	\$ 28,500	\$ 25,000
Contract Services	\$ 877,928	\$ 851,569	\$ 1,574,918
Debt Service	\$ 172,415	\$ 175,000	\$ 93,884
Non-Departmental	\$ 181,946	\$ 128,226	\$ 136,525
Personnel	\$ 465,522	\$ 483,375	\$ 501,808
Projects	\$ 34,520	\$ 96,777	\$ 78,750
Supply Expense	\$ 16,881	\$ 11,500	\$ 14,464
Transfers Out	\$ 13,944,733	\$ 13,948,815	\$ 12,735,264
Total	\$ 15,730,581	\$ 15,723,762	\$ 15,160,613

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.

2024 ACHIEVEMENTS

- Launched a new performance and learning management system to support employee evaluations and continuous learning
- Introduced processes to ensure accountability in compensation decisions, aligning pay with market standards and individual performance.
- Implemented an employee referral reward program to attract top talent and foster a culture of involvement, accountability, and reward.

Revenues	2023 Actual Revenue	2024 Estimated Revenue	2025 Budgeted Revenue
Other	\$ -	\$ -	\$ 10,000
Total	\$ -	\$ -	\$ 10,000

Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Contract Services	\$ 55,749	\$ 82,600	\$ 87,618
Personnel	\$ 373,181	\$ 386,584	\$ 406,911
Supply Expense	\$ 21,816	\$ 14,475	\$ 5,800
Total	\$ 450,746	\$ 483,659	\$ 500,329

Information Technology



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.

2024 ACHIEVEMENTS

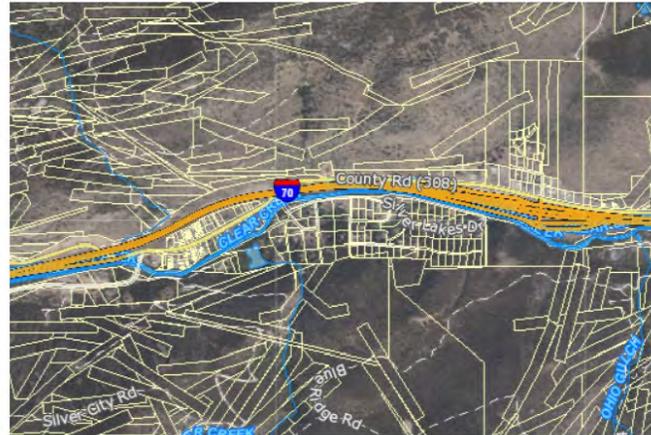
- Consolidated the Sheriff’s Office and county government into a single domain to reduce costs and improve maintenance efficiency.
- Created a unified data backup framework to minimize redundant work and enhance data security, with no planned increase in headcount.

Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Contract Services	\$ 1,177,717	\$ 931,350	\$ 784,402
Personnel	\$ 262,652	\$ 378,147	\$ 401,183
Supply Expense	\$ 174,773	\$ 21,500	\$ 27,894
Total	\$ 1,615,142	\$ 1,330,997	\$ 1,213,479

Internal Services

DESCRIPTION

The Internal Services Division provides a number of services to enhance operations and assist Clear Creek County residents. The Division encompasses Archives, which protects and organizes County documents, research, and departmental records, as well as manages the destruction of obsolete materials; 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; and Water Resources, which manages the Clear Creek County Water Bank.



2024 ACHIEVEMENTS

- Began Implementing an asset management database to catalog assets across 11 locations, enabling capital planning, tracking of replacement costs, asset life expectancy, repair and maintenance costs, and managing contracts, inspections, and certifications.
- CO Parks & Wildlife awarded the County a \$250,000 Shooting Range Development grant for Phase IV, increasing the total project budget to \$2,270,000

Revenues	2023 Actual Revenue	2024 Estimated Revenue	2025 Budgeted Revenue
Charges for Services	\$ 126,241	\$ 262,000	\$ 221,410
Other	\$ -	\$ 60	\$ 500
Total	\$ 126,241	\$ 262,060	\$ 221,910

Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Capital Outlay	\$ -	\$ 2,200	\$ 2,420
Contract Services	\$ 517,579	\$ 504,686	\$ 534,400
Personnel	\$ 745,395	\$ 843,723	\$ 675,047
Supply Expense	\$ 27,996	\$ 15,425	\$ 16,250
Total	\$ 1,290,970	\$ 1,366,034	\$ 1,228,117

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 collaboration.



2024 ACHIEVEMENTS

- The department responded to a total of 132 reports of child abuse and neglect, of which 43 met the criteria to be opened and assessed for safety.
- In addition, 47 Adult Protective Services reports were received, with 28 meeting the criteria to be opened and assessed for safety.
- The department also achieved a 100% timeliness rate on new Colorado Works applications, demonstrating our commitment to meeting the needs of our community efficiently and effectively.

Revenues	2023 Actual Revenue	2024 Estimated Revenue	2025 Budgeted Revenue
Contributions and Donations	\$ 3,000	\$ 3,000	\$ 3,000
Intergovernmental Revenue	\$ 3,137,063	\$ 2,892,727	\$ 3,716,910
Investment Earnings	\$ -	\$ 10,000	\$ 15,000
Other	\$ 24,249	\$ 100	\$ 100
Property Tax	\$ 277,819	\$ 305,369	\$ 301,710
Total	\$ 3,442,131	\$ 3,211,196	\$ 4,036,720

Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Capital Outlay	\$ -	\$ 3,125	\$ -
Contract Services	\$ 2,221,118	\$ 2,026,127	\$ 2,605,909
Non-Departmental	\$ (3,188)	\$ -	\$ -
Personnel	\$ 1,162,339	\$ 1,358,088	\$ 1,500,319
Projects	\$ 41,164	\$ 38,912	\$ 45,000
Supply Expense	\$ 14,466	\$ 14,405	\$ 24,150
Total	\$ 3,435,899	\$ 3,440,657	\$ 4,175,378

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.



2024 ACHIEVEMENTS

- 567 VA-connected Veterans in the county received:
 - \$2,529,000 in VA Compensation and Pension.
 - \$187,000 in educational support.
 - \$1,675,000 in health care support.

Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Contract Services	\$ 437	\$ 540	\$ 600
Personnel	\$ 92,095	\$ 95,033	\$ 100,193
Supply Expense	\$ 2	\$ 25	\$ 1,300
Total	\$ 92,534	\$ 95,598	\$ 102,093

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.

2024 ACHIEVEMENTS

- Added insurance companies to the reimbursement process to increase cost recovery.
- Distributed over 9,000 diapers to families in need.
- Served 139 WIC participants throughout the year.

Revenues	2023 Actual Revenue	2024 Estimated Revenue	2025 Budgeted Revenue
Charges for Services	\$ 12,643	\$ 2,500	\$ 20,000
Contributions and Donations	\$ 38,022	\$ 30,620	\$ 500
Intergovernmental Revenue	\$ 750,143	\$ 1,214,603	\$ 928,450
Investment Earnings	\$ -	\$ 10,000	\$ 18,000
License and Permits	\$ 28,365	\$ 31,500	\$ 31,000
Other	\$ -	\$ 10,000	\$ 15,000
Transfers In	\$ 150,000	\$ 200,000	\$ 200,000
Total	\$ 979,174	\$ 1,499,223	\$ 1,212,950

Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Capital Outlay	\$ 91,571	\$ 95,549	\$ 121,298
Contract Services	\$ 27,391	\$ 34,833	\$ 73,779
Personnel	\$ 917,640	\$ 958,295	\$ 1,035,893
Supply Expense	\$ 72,223	\$ 45,850	\$ 46,675
Total	\$ 1,108,825	\$ 1,134,527	\$ 1,277,645

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.

2024 ACHIEVEMENTS

- 132 tons of recycled materials taken at Transfer Station

Public Works - Transit

DESCRIPTION

The Operations Division is an administrative vehicle providing a variety of internal and external services to the County Manager, the County Commissioners, Division Directors, Elected Officials, and most importantly, the public. The Operations Division is also responsible for overseeing County transit operations.



2024 ACHIEVEMENTS

- Over 10,000 riders in 2024, a 10% increase since 2023

Expenses for all Public Works General Fund Activities

Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Capital Outlay	\$ 138,004	\$ 313,060	\$ 177,000
Contract Services	\$ 144,941	\$ 147,025	\$ 138,000
Personnel	\$ 488,981	\$ 611,101	\$ 788,901
Supply Expense	\$ 54,732	\$ 89,350	\$ 302,510
Total	\$ 826,658	\$ 1,160,536	\$ 1,406,411

***REVENUES found within Charges for Services of the General Fund – Finance*

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.



2024 ACHIEVEMENTS

- 2,800 Tons of recycled asphalt have been added to over 13 gravel roads in the County.
- Over 49,000 gallons of dust control was put on gravel roads.
- 1,100 tons of road base has been used on gravel roads.
- 1,500 tons of salted sand used for snow & ice removal on County roads.

Revenues	2023 Actual Revenue	2024 Estimated Revenue	2025 Budgeted Revenue
Charges for Services	\$ 265,287	\$ 429,878	\$ 423,000
Contributions and Donations	\$ 2,000	\$ -	\$ 200,000
Intergovernmental Revenue	\$ 1,471,599	\$ 1,613,496	\$ 1,666,583
Investment Earnings	\$ -	\$ 175,000	\$ 300,000
License and Permits	\$ 45,240	\$ 80,000	\$ 86,000
Other	\$ 10,986	\$ 7,500	\$ 45,000
Other Taxes	\$ 868,579	\$ 880,000	\$ 865,000
Property Tax	\$ 1,795,655	\$ 1,972,746	\$ 1,949,103
Sale of Assets	\$ -	\$ 50,000	\$ 50,000
Sales Tax	\$ 2,600,161	\$ 2,830,723	\$ 2,735,640
Transfers In	\$ 40,000	\$ 40,000	\$ 25,000
Total	\$ 7,099,507	\$ 8,079,343	\$ 8,345,326

Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Capital Outlay	\$ 2,899,822	\$ 1,987,500	\$ 4,631,396
Contract Services	\$ 827,969	\$ 1,362,373	\$ 1,358,597
Debt Service	\$ 108,921	\$ 119,000	\$ 124,353
Personnel	\$ 1,900,094	\$ 2,403,469	\$ 2,993,863
Projects	\$ 15	\$ 450	\$ 500
Remit to Towns	\$ 837,844	\$ 904,906	\$ 888,671
Supply Expense	\$ 748,861	\$ 672,800	\$ 795,800
Total	\$ 7,323,527	\$ 7,450,498	\$ 10,793,180

Strategic & Community Planning

DESCRIPTION

The Strategic and Community Planning Division brings together Planning and Building Services, Housing, Recreation, and Transportation Advocacy. Strategic and Community Planning 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.



2024 ACHIEVEMENTS

- Completed the subarea plan for DLD as a Community Master Plan
- A consolidated Building Department has been established to assume building inspection services for Idaho Springs and Georgetown.

Revenues	2023 Actual Revenue	2024 Estimated Revenue	2025 Budgeted Revenue
Charges for Services	\$ 91,884	\$ 75,800	\$ 130,000
Contributions and Donations	\$ 56,046	\$ 58,485	\$ 57,085
Fines and Forfeitures	\$ 19	\$ 1,000	\$ -
Intergovernmental Revenue	\$ 87,774	\$ -	\$ 25,000
Investment Earnings	\$ 116,882	\$ 55,000	\$ 132,000
License and Permits	\$ 317,626	\$ 281,000	\$ 718,775
Other	\$ 768	\$ 499	\$ 500
Other Taxes	\$ 21,395	\$ 17,000	\$ 17,000
Property Tax	\$ 312,156	\$ 343,000	\$ 338,887
Transfers In	\$ 190,000	\$ 186,448	\$ 248,460
Total	\$ 1,194,551	\$ 1,018,232	\$ 1,667,707

Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Capital Outlay	\$ 8,751	\$ 315,480	\$ 9,500
Contract Services	\$ 227,700	\$ 194,694	\$ 261,554
Personnel	\$ 1,470,243	\$ 1,444,013	\$ 1,440,441
Supply Expense	\$ 34,647	\$ 29,822	\$ 44,750
Transfers Out	\$ 205,000	\$ 326,448	\$ 248,460
Total	\$ 1,946,342	\$ 2,310,456	\$ 2,004,704

Strategic & Community Planning Conservation Trust & Open Space

****SEE Specific Fund Accounting for Conservation Trust & Open Space Funds within Appendix A**
– This section is intended to communicate operational activity.



DESCRIPTION

The Conservation Trust Fund is a special revenue fund use to account for Colorado State Lottery proceeds restricted for development and maintenance of recreational amenities in Clear Creek County. The care of these amenities helps to mitigate the impacts of recreation activities and maintain natural resources within Clear Creek County.

2024 ACHIEVEMENTS

- Secured additional funding and successfully adapted the project design to ensure the continuation of the Floyd Hill Open Space Park parking lot initiative, maintaining compliance with GOCO grant requirements.
- Installed a new vault toilet at Floyd Hill Open Space Park



DESCRIPTION

The Open Space fund is a special revenue fund used to account for the dedicated 1 mill tax levy 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. The staff that manage open space lands operate within the Strategic & Community Planning Division.

2024 ACHIEVEMENTS

- Authored a comprehensive manual documenting and standardizing all processes for Land Acquisition and Land Management, aligned with the new operational paradigm.
- Developed an enhanced and more advantageous partnership agreement with the USFS, securing \$25,000 to fund the wages of a seasonal trails crew member.

Other County Funds – Capital Improvement Trust Fund

*****SEE Specific Fund Accounting for the Capital Improvement Trust Fund within Appendix A – This section is intended to communicate operational activity***

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.



Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Contract Services	\$ 124	\$ 260	\$ 250
Supply Expense	\$ -	\$ 1,000	\$ 1,000
Transfers Out	\$ 40,000	\$ 40,000	\$ 25,000
Total	\$ 40,124	\$ 41,260	\$ 26,250

Other Funds – Capital Projects Fund

****SEE Specific Fund Accounting for the Capital Projects Fund within Appendix A**
– This section is intended to communicate operational activity



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.

2024 ACHIEVEMENTS

- Successfully secured a \$250,000 Shooting Range Development Grant from Colorado Parks & Wildlife for Phase IV, increasing the total project budget to \$2,270,000.

Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Capital Outlay	\$ 1,080,921	\$ 2,600,000	\$ 425,000
Contract Services	\$ 8,806	\$ 15,000	\$ 6,510
Projects	\$ 92,728	\$ 617,000	\$ 900,000
Total	\$ 1,182,455	\$ 3,232,000	\$ 1,331,510

Other County Funds – Emergency Telephone Fund

****SEE Specific Fund Accounting for the Emergency Telephone Fund within Appendix A**

– This section is intended to communicate operational activity

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.



Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Supply Expense	\$ 2,500	\$ 1,000	\$ 4,500
Contract Services	\$ 83,633	\$ 111,795	\$ 152,525
Non-departmental	\$ 26,606	\$ 28,226	\$ 36,525
Capital Outlay	\$ 36,626	\$ 28,500	\$ 25,000
Projects	\$ 34,520	\$ 96,777	\$ 78,750
Total	\$ 183,885	\$ 266,298	\$ 297,300

Other County Funds – Lodging Tax Fund

****SEE Specific Fund Accounting for the Lodging Tax Fund within Appendix A**
 – This section is intended to communicate operational activity

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.



Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Contract Services	191,096	146,724	162,259
Projects	-	262,486	227,741
Total	\$ 191,096	\$ 409,210	\$ 390,000

Debt Service Funds – Health Clinic

****SEE Specific Fund Accounting for the Health Clinic Debt Services Fund within Appendix A**
– This section is intended to communicate operational activity



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.

Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Capital Outlay	\$ -	\$ -	\$ 15,000
Contract Services	\$ 372,763	\$ 1,195,850	\$ 827,282
Debt Service	\$ 640,138	\$ 642,032	\$ 640,000
Supply Expense	\$ 1,997	\$ 19,000	\$ 19,000
Total	\$ 1,014,898	\$ 1,856,882	\$ 1,501,282

Component Units

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.



Revenues	2023 Actual Revenue	2024 Estimated Revenue	2025 Budgeted Revenue
Intergovernmental Revenue	\$ 111	\$ -	\$ 110
Investment Earnings	\$ 14,740	\$ 10,000	\$ 5,000
Other Taxes	\$ 56,929	\$ 61,500	\$ 62,500
Property Tax	\$ 665,869	\$ 757,139	\$ 779,037
Total	\$ 722,798	\$ 818,639	\$ 841,537

Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Contract Services	\$ 809,388	\$ 828,639	\$ 846,647
Total	\$ 809,388	\$ 828,639	\$ 846,647

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.



Revenues	2023 Actual Revenue	2024 Estimated Revenue	2025 Budgeted Revenue
Investment Earnings	\$ -	\$ -	\$ 750
Intergovernmental Revenue	\$ 3,500	\$ -	\$ 3,500
Transfers In	\$ -	\$ -	\$ 10,000
Total	\$ 3,500	\$ -	\$ 14,250

Expenses	2023 Actual Expenses	2024 Estimated Expenses	2025 Budgeted Expenses
Contract Services	\$ 7,795	\$ 10,000	\$ 10,050
Total	\$ 7,795	\$ 10,000	\$ 10,050

A1 Combined Budget Summary **Appendix A**
Combined Budget Summary

Revenue	2023-Actual	2024 Rev-Budget	2025-Proposed
Property Tax	10,974,924	12,058,484	11,915,029
Sales Tax	6,892,305	7,501,417	7,249,446
Lodging Tax	402,705	300,000	380,000
Other Taxes	930,653	949,700	917,000
Intergovernmental Revenue	9,662,105	12,825,000	9,970,625
License and Permits	420,050	505,150	858,279
Charges for Services	4,983,602	5,564,039	5,295,930
Fines and Forfeitures	72,132	37,000	51,000
Investment Earnings	1,549,198	1,110,750	1,657,000
Contributions and Donations	530,773	439,020	915,085
Other	2,042,721	539,299	352,525
Total Revenues	38,461,168	41,829,859	39,561,918
Expenses			
Personnel	19,347,823	21,137,807	22,819,508
Supply Expense	2,211,318	2,186,807	2,310,226
Contract Services	8,299,468	9,219,099	10,957,262
Non-Departmental	1,348,540	1,558,406	1,377,696
Debt Service	921,474	1,244,155	858,237
Projects	574,481	2,474,648	1,806,982
Capital Outlay	5,762,957	9,905,938	6,411,447
Total Expenditures	38,466,062	47,726,860	46,541,358
Other Financing Sources (Uses)			
Transfers In	655,025	705,438	682,160
1 Transfers Out	(655,025)	(705,438)	(682,160)
2 Proceeds from Capital Leases	-	-	-
Sale of Assets	39,639	100,000	380,000
Grand Total	39,639	100,000	380,000
Change All Funds Balance	\$ 34,745	\$ (5,797,001)	\$ (6,599,440)

¹ Transfer to Housing Authority Reflected

² Proceeds from Capital Leases Removed: Engie Insight, other leases purchased permanent easement in 2023

A2 General Fund Summary

**Appendix A
General Fund Summary**

Description	2023-Actual	2024-Budget	2025-Budget	% Change	Difference
Property Tax	8,589,295	9,437,970	9,325,328	-1%	(112,642)
Sales Tax	2,602,027	2,830,723	2,735,640	-3%	(95,083)
Other Taxes	40,679	48,500	35,000	-28%	(13,500)
Intergovernmental	2,853,099	2,746,067	2,315,257	-16%	(430,810)
Licenses and Permits	377,645	441,150	811,279	84%	370,129
Charges for Services	3,676,314	4,102,339	3,680,430	-10%	(421,909)
Fines and Forfeitures	72,132	37,000	51,000	38%	14,000
Investment Earnings	1,399,196	750,000	1,000,000	33%	250,000
Contributions and Donations	199,116	198,400	457,585	131%	259,185
Other	335,694	20,000	182,425	812%	162,425
Total Revenue	20,145,197	20,612,149	\$ 20,593,944	0%	(18,205)
Expenditures					
Assessor	424,496	404,104	388,921	-4%	(15,183)
Clerk and Recorder/Elections	529,587	648,855	642,649	-1%	(6,206)
Commissioners	388,464	398,141	475,196	19%	77,055
Coroner	351,943	334,829	353,787	6%	18,958
County Attorney	355,135	403,837	625,295	55%	221,458
County Manager	772,746	533,571	770,944	44%	237,373
District Attorney	326,894	350,000	350,000	0%	-
Finance	521,100	551,149	563,066	2%	11,917
Human Resources	450,746	489,571	500,329	2%	10,758
Human Services/Veteran's Affairs	92,534	98,813	102,093	3%	3,280
Information Technology	1,615,142	1,330,997	1,213,479	-9%	(117,518)
Internal Services	1,290,970	1,418,161	1,228,117	-13%	(190,044)
Public Works (includes Transit)	826,658	899,476	1,406,411	56%	506,935
Sheriff	8,767,341	8,764,244	9,318,652	6%	554,408
Strategic and Community Planning	1,554,103	1,433,830	1,506,213	5%	72,383
Surveyor	8,127	9,416	9,248	-2%	(168)
Treasurer/Public Trustee	337,254	366,043	349,151	-5%	(16,892)
Non-Departmental	1,080,863	653,500	1,564,982	139%	911,482
Debt Service	921,474	483,300	-	0%	(483,300)
Capital Projects	926,353	2,601,856	1,133,991	-56%	(1,467,865)
	21,541,930	22,173,693	22,502,525	1%	328,832
Transfers In	450,025	325,438	447,160	37%	121,722
Transfers Out	(150,000)	(200,000)	(210,000)	5%	(10,000)
Sale of Assets	39,639	50,000	330,000	560%	280,000
	339,664	175,438	567,160	223%	391,722
Change in Fund Balance	(1,057,069)	(1,386,106)	(1,341,422)		

¹ Debt Service Within Fund 25: Health Clinic

A3 Road and Bridge Fund Summary **Appendix A**

Road and Bridge Fund

Description	2023-Actual	2024-Budget	2025-Budget	% Change	Difference
Property Tax	1,795,655	1,972,746	1,949,103	-1%	(23,643)
Sales Tax	2,600,161	2,830,723	2,735,640	-3%	(95,083)
Other Taxes	868,579	880,000	865,000	-2%	(15,000)
Intergovernmental	1,156,302	1,155,000	1,311,946	14%	156,946
Licenses and Permits	14,040	20,000	16,000	-20%	(4,000)
Charges for Services	12,453	15,500	12,500	-19%	(3,000)
Fines and Forfeitures	-	-	-	0%	-
Investment Earnings	-	175,000	300,000	71%	125,000
Contributions and Donations	-	-	-	0%	-
Other	10,460	6,000	43,500	625%	37,500
Total Revenue	6,457,649	7,054,969	\$ 7,233,689	3%	178,720
Expenditures					
Personnel	1,900,094	2,390,969	2,993,863	25%	602,894
Supply Expense	748,861	839,500	795,800	-5%	(43,700)
Contract Services	827,969	1,105,747	1,358,597	23%	252,850
Remit to Towns	837,844	904,906	888,671	-2%	(16,235)
Debt Service	108,921	118,823	124,353	5%	5,530
Capital Outlay	2,899,822	5,074,465	4,631,396	-9%	(443,069)
Projects	15	500	500	0%	-
	7,323,527	10,434,910	10,793,180	3%	358,270
Transfers In	40,000	40,000	25,000	-38%	(15,000)
Transfers Out	-	-	-	0%	-
Sale of Assets	-	50,000	50,000	0%	-
	40,000	90,000	75,000	-17%	(15,000)
Change in Fund Balance	(825,878)	(3,289,941)	(3,484,491)		

A4 Emergency Telephone Fund **Appendix A**

Emergency Telephone Fund

Description	2023-Actual	2024-Budget	2025-Budget	% Change	Difference
Property Tax	-	-	-	0%	-
Sales Tax	-	-	-	0%	-
Other Taxes	-	-	-	0%	-
Intergovernmental	-	-	-	0%	-
Licenses and Permits	-	-	-	0%	-
Charges for Services	391,920	463,000	471,000	2%	8,000
Fines and Forfeitures	-	-	-	0%	-
Investment Earnings	24,785	12,500	25,000	100%	12,500
Contributions and Donations	750	-	-	0%	-
Other	-	-	-	0%	-
Total Revenue	417,455	475,500	\$ 496,000	4%	20,500
Expenditures					
Personnel	-	-	-	0%	-
Supply Expense	2,500	1,000	4,500	350%	3,500
Contract Services	83,633	111,795	152,525	36%	40,730
Remit to Towns	-	-	-	0%	-
Non-departmental	26,606	28,226	36,525	29%	8,299
Debt Service	-	-	-	0%	-
Capital Outlay	36,626	28,500	25,000	-12%	(3,500)
Projects	34,520	96,777	78,750	-19%	(18,027)
	183,885	266,298	297,300	12%	31,002
Transfers In	-	-	-	0%	-
Transfers Out	(260,025)	(96,200)	(198,700)	107%	(102,500)
Sale of Assets	-	-	-	0%	-
	(260,025)	(96,200)	(198,700)	107%	(102,500)
Change in Fund Balance	(26,455)	113,002	-		

Appendix A
A5 Capital Improvement Trust Fund Summary
Capital Improvement Trust

Description	2023-Actual	2024-Budget	2025-Budget	% Change	Difference
Property Tax	-	-	-	0%	-
Sales Tax	-	-	-	0%	-
Other Taxes	-	-	-	0%	-
Intergovernmental	-	-	-	0%	-
Licenses and Permits	-	-	-	0%	-
Charges for Services	-	-	-	0%	-
Fines and Forfeitures	-	-	-	0%	-
Investment Earnings	1,287	1,000	1,000	0%	-
Contributions and Donations	-	-	-	0%	-
Other	12,400	25,000	25,000	0%	-
Total Revenue	13,687	26,000	\$ 26,000	0%	-
Expenditures					
Personnel	-	-	-	0%	-
Supply Expense	-	1,000	1,000	0%	-
Contract Services	124	260	250	-4%	(10)
Remit to Towns	-	-	-	0%	-
Non-departmental	-	-	-	0%	-
Debt Service	-	-	-	0%	-
Capital Outlay	-	-	-	0%	-
Projects	-	-	-	0%	-
	124	1,260	1,250	-1%	(10)
Transfers In	-	-	-	0%	-
Transfers Out	(40,000)	(40,000)	(25,000)	-38%	15,000
Sale of Assets	-	-	-	0%	-
	(40,000)	(40,000)	(25,000)	-38%	15,000
Change in Fund Balance	(26,437)	(15,260)	(250)		

A6 OpenSpace Fund

**Appendix A
Open Space Fund**

Description	2023-Actual	2024-Rev Budget	2025-Budget	% Change	Difference
Property Tax	312,156	343,000	338,887	-1%	(4,113)
Sales Tax	-	-	-	0%	-
Other Taxes	21,395	17,000	17,000	0%	-
Intergovernmental	-	-	-	0%	-
Licenses and Permits	-	-	-	0%	-
Charges for Services	-	-	-	0%	-
Fines and Forfeitures	-	-	-	0%	-
Investment Earnings	116,882	55,000	132,000	140%	77,000
Contributions and Donations	10,500	-	-	0%	-
Other	768	499	500	0%	1
Total Revenue	461,701	415,499	\$ 488,387	18%	72,888
Expenditures					
Personnel	54,627	54,202	57,818	7%	3,616
Supply Expense	1,210	-	5,150	515000%	5,150
Contract Services	131,402	119,019	187,064	57%	68,045
Remit to Towns	-	-	-	0%	-
Non-departmental	-	-	-	0%	-
Debt Service	-	-	-	0%	-
Capital Outlay	-	-	-	0%	-
Projects	-	-	-	0%	-
	187,238	173,221	250,032	44%	76,811
Transfers In	-	-	-	0%	-
Transfers Out	(15,000)	(286,448)	(195,460)	-32%	90,988
Sale of Assets	-	-	-	0%	-
	(15,000)	(286,448)	(195,460)	-32%	90,988
Change in Fund Balance	259,463	(44,170)	42,896		

A7 Capital Projects Fund Summary **Appendix A**

Capital Projects Fund

Description	2023-Actual	2024-Rev Budget	2025-Budget	% Change	Difference
Property Tax	-	-	-	0%	-
Sales Tax	-	-	-	0%	-
Other Taxes	-	-	-	0%	-
Intergovernmental	1,628,037	2,203,000	450,000	-80%	(1,753,000)
Licenses and Permits	-	-	-	0%	-
Charges for Services	-	-	-	0%	-
Fines and Forfeitures	-	-	-	0%	-
Investment Earnings	-	40,000	30,000	-25%	(10,000)
Contributions and Donations	-	275,000	200,000	-27%	(75,000)
Other	641	1,000	1,000	0%	-
Total Revenue	1,628,678	2,519,000	\$ 681,000	-73%	(1,838,000)
Expenditures					
Personnel	-	-	-	0%	-
Supply Expense	-	-	-	0%	-
Contract Services	-	15,000	6,510	-57%	(8,490)
Remit to Towns	-	-	-	0%	-
Non-departmental	-	-	-	0%	-
Debt Service	-	-	-	0%	-
Capital Outlay	1,080,921	2,600,000	425,000	-84%	(2,175,000)
Projects	92,728	600,000	900,000	50%	300,000
	1,173,649	3,215,000	1,331,510	-59%	(1,883,490)
Transfers In	15,000	140,000	-	0%	(140,000)
Transfers Out	-	-	-	0%	-
Sale of Assets	-	-	-	0%	-
	15,000	140,000	-	-100%	(140,000)
Change in Fund Balance	470,029	(556,000)	(650,510)		

A8 Conservation Trust Fund **Appendix A**

Conservation Trust Fund

Description	2023-Actual	2024-Budget	2025-Budget	% Change	Difference
Property Tax	-	-	-	0%	-
Sales Tax	-	-	-	0%	-
Other Taxes	-	-	-	0%	-
Intergovernmental	54,044	50,000	53,000	6%	3,000
Licenses and Permits	-	-	-	0%	-
Charges for Services	-	-	-	0%	-
Fines and Forfeitures	-	-	-	0%	-
Investment Earnings	-	250	1,000	300%	750
Contributions and Donations	-	-	-	0%	-
Other	-	-	-	0%	-
Total Revenue	54,044	50,250	\$ 54,000	7%	3,750
Expenditures					
Personnel	-	-	-	0%	-
Supply Expense	-	-	-	0%	-
Contract Services	-	-	-	0%	-
Remit to Towns	-	-	-	0%	-
Non-departmental	-	-	-	0%	-
Debt Service	-	-	-	0%	-
Capital Outlay	-	-	-	0%	-
Projects	-	-	-	0%	-
	-	-	-	0%	-
Transfers In	-	-	-	0%	-
Transfers Out	(190,000)	(40,000)	(53,000)	33%	(13,000)
Sale of Assets	-	-	-	0%	-
	(190,000)	(40,000)	(53,000)	33%	(13,000)
Change in Fund Balance	(135,956)	10,250	1,000		

A9 Lodging Tax Fund Summary Appendix A

Lodging Tax Fund

Description	2023-Actual	2024-Budget	2025-Budget	% Change	Difference
Property Tax	-	-	-	0%	-
Sales Tax	-	-	-	0%	-
Other Taxes	402,705	300,000	380,000	27%	80,000
Intergovernmental	-	-	-	0%	-
Licenses and Permits	-	-	-	0%	-
Charges for Services	-	-	-	0%	-
Fines and Forfeitures	-	-	-	0%	-
Investment Earnings	-	2,000	10,000	400%	8,000
Contributions and Donations	-	-	-	0%	-
Other	-	-	-	0%	-
Total Revenue	402,705	302,000	\$ 390,000	29%	88,000
Expenditures					
Personnel	-	-	-	0%	-
Supply Expense	-	-	-	0%	-
Contract Services	191,096	146,724	162,259	11%	15,535
Remit to Towns	-	-	-	0%	-
Non-departmental	-	-	-	0%	-
Debt Service	-	-	-	0%	-
Capital Outlay	-	-	-	0%	-
Projects	-	262,486	227,741	-13%	(34,745)
	191,096	409,210	390,000	0%	(19,210)
Transfers In	-	-	-	0%	-
Transfers Out	-	(42,790)	-	-100%	42,790
Sale of Assets	-	-	-	0%	-
	-	(42,790)	-	-100%	42,790
Change in Fund Balance	211,609	(150,000)	-		

A10 Ambulance Sales Tax Fund ~~Appendix A~~

Ambulance Sales Tax Fund

Description	2023-Actual	2024-Budget	2025-Budget	% Change	Difference
Property Tax	-	-	-	0%	-
Sales Tax	1,690,118	1,839,971	1,778,166	0%	(61,805)
Other Taxes	-	-	-	0%	-
Intergovernmental	97,881	572,779	552,951	-3%	(19,828)
Licenses and Permits	-	-	-	0%	-
Charges for Services	890,272	955,200	1,112,000	16%	156,800
Fines and Forfeitures	-	-	-	0%	-
Investment Earnings	-	20,000	25,000	25%	5,000
Contributions and Donations	9,165	-	-	0%	-
Other	-	-	-	0%	-
Total Revenue	2,687,436	3,387,950	\$ 3,468,117	2%	80,167
Expenditures					
Personnel	1,944,062	2,412,536	2,784,129	0%	371,593
Supply Expense	203,763	188,150	203,500	0%	15,350
Contract Services	536,081	518,756	635,343	22%	116,587
Remit to Towns	-	-	-	0%	-
Non-departmental	-	-	-	0%	-
Debt Service	-	-	-	0%	-
Capital Outlay	533,754	348,790	398,283	0%	49,493
Projects	-	-	-	0%	-
	3,217,659	3,468,232	4,021,255	0%	553,023
Transfers In	-	-	-	0%	-
Transfers Out	-	-	-	0%	-
Sale of Assets	-	-	-	0%	-
	-	-	-	0%	-
Change in Fund Balance	(530,223)	(80,282)	(553,138)		

A11 Human Services Fund Summary **Appendix A**

Human Services Fund

Description	2023-Actual	2024-Budget	2025-Budget	% Change	Difference
Property Tax	277,819	305,369	301,710	0%	(3,659)
Sales Tax	-	-	-	0%	-
Other Taxes	-	-	-	0%	-
Intergovernmental	3,122,599	3,408,551	3,696,752	8%	288,201
Licenses and Permits	-	-	-	0%	-
Charges for Services	-	-	-	0%	-
Fines and Forfeitures	-	-	-	0%	-
Investment Earnings	-	10,000	15,000	50%	5,000
Contributions and Donations	3,000	10,000	3,000	-70%	(7,000)
Other	24,249	300,100	100	-100%	(300,000)
Total Revenue	3,427,667	4,034,020	\$ 4,016,562	0%	(17,458)
Expenditures					
Personnel	1,162,339	1,345,139	1,500,319	12%	155,180
Supply Expense	14,466	25,330	24,150	-5%	(1,180)
Contract Services	2,221,118	2,614,580	2,605,909	0%	(8,671)
Remit to Towns	-	-	-	0%	-
Non-departmental	(3,188)	-	-	0%	-
Debt Service	-	-	-	0%	-
Capital Outlay	-	-	-	0%	-
Projects	41,164	20,000	45,000	125%	25,000
	3,435,899	4,005,049	4,175,378	0%	170,329
Transfers In	-	-	-	0%	-
Transfers Out	-	-	-	0%	-
Sale of Assets	-	-	-	0%	-
	-	-	-	0%	-
Change in Fund Balance	(8,232)	28,971	(158,816)		

*Human Services Receives an end of year \$300,000 Transfer from the State of Colorado as part of beginning fund balance

Appendix A

A12 Public Health Fund Summary **Public Health Fund**

Description	2023-Actual	2024-Budget	2025-Budget	% Change	Difference
Property Tax	-	-	-	0%	-
Sales Tax	-	-	-	0%	-
Other Taxes	-	-	-	0%	-
Intergovernmental	750,143	1,214,603	928,450	-24%	(286,153)
Licenses and Permits	28,365	31,500	31,000	-2%	(500)
Charges for Services	12,643	2,500	20,000	700%	17,500
Fines and Forfeitures	-	-	-	0%	-
Investment Earnings	-	10,000	18,000	80%	8,000
Contributions and Donations	38,022	30,620	500	-98%	(30,120)
Other	-	10,000	15,000	50%	5,000
Total Revenue	829,174	1,299,223	\$ 1,012,950	-22%	(286,273)
Expenditures					
Personnel	917,640	958,295	1,035,893	8%	77,598
Supply Expense	72,223	26,650	46,675	75%	20,025
Contract Services	27,391	569,633	73,779	-87%	(495,854)
Remit to Towns	-	-	-	0%	-
Non-departmental	-	-	-	0%	-
Debt Service	-	-	-	0%	-
Capital Outlay	91,571	96,249	121,298	0%	25,049
Projects	-	-	-	0%	-
	1,108,825	1,650,827	1,277,645	0%	(373,182)
Transfers In	150,000	200,000	200,000	0%	-
Transfers Out	-	-	-	0%	-
Sale of Assets	-	-	-	0%	-
	150,000	200,000	200,000	0%	-
Change in Fund Balance	(129,651)	(151,604)	(64,695)		

A13 Health Clinic Debt Service Fund Summary

Appendix A

Health Clinic - Debt Service Fund

Description	2023-Actual	2024-Budget	2025-Budget	% Change	Difference
Property Tax	-	-	-	0%	-
Sales Tax	-	-	-	0%	-
Other Taxes	-	-	-	0%	-
Intergovernmental	-	1,000,000	662,269	-34%	(337,731)
Licenses and Permits	-	-	-	0%	-
Charges for Services	-	-	-	0%	-
Fines and Forfeitures	-	-	-	0%	-
Investment Earnings	7,047	35,000	100,000	186%	65,000
Contributions and Donations	270,219	200,000	254,000	27%	54,000
Other	1,658,510	150,000	85,000	-43%	(65,000)
Total Revenue	1,935,776	1,385,000	\$ 1,101,269	-20%	(283,731)
Expenditures					
Personnel	-	-	-	0%	-
Supply Expense	1,997	19,000	19,000	0%	-
Contract Services	372,763	1,195,850	827,282	-31%	(368,568)
Remit to Towns	-	-	-	0%	-
Non-departmental	-	-	-	0%	-
Debt Service	640,138	642,032	640,000	0%	(2,032)
Capital Outlay	-	-	15,000	150000%	15,000
Projects	-	-	-	0%	-
	1,014,898	1,856,882	1,501,282	0%	(355,600)
Transfers In	-	-	-	0%	-
Transfers Out	-	-	-	0%	-
Sale of Assets	-	-	-	0%	-
	-	-	-	0%	-
Change in Fund Balance	920,878	(471,882)	(400,013)		

Appendix A

Schedule of Fund Transfers A14 Schedule of Fund Transfers

FUND	Transfers Out	Transfers In	
General	(210,000)	447,160	Open Space, Emergency Telephone, Conservation Trust Transfers In
Open Space Trust Fund	(195,460)	-	
Emergency Telephone	(198,700)	-	
Conservation Trust Fund	(53,000)	-	
Public Health	-	200,000	General Fund Transfer In
Housing Authority	-	10,000	General Fund Transfer In
Ambulance Sales Tax	-	-	
Capital Improvement Trust	(25,000)	-	
Road and Bridge	-	25,000	Capital Improvement Trust Transfer In
Lodging Tax	-	-	
Human Services	-	-	
Capital Projects Fund	-	-	
Health Clinic Debt Service	-	-	
	(682,160)	682,160	

Appendix A Unfunded Requests

A15 Summary of Unfunded Requests

Description	Fund	Division/Department	Amount
Radios, Stretchers, Stair Chairs, Narc Safes, iPads	Ambulance	Ambulance	73,104
Ambulance remount, replace engine	Ambulance	Ambulance	21,089
Replacement for Xterra	General	Strategic & CP	40,000
Transfer Station Generator (new)	General	Internal Services	68,000
Sheriff's Office Paint Interior	General	Internal Services	30,000
Courthouse Landscape - Replace, add Xeriscape	General	Internal Services	30,000
Courthouse Fox Lot ADA Sidewalk install	General	Internal Services	15,000
Broadband	General	County Manager	450,000
Replacement vehicles	General	Sheriff	300,000
Drone Program	General	Sheriff	30,927
Jail Stove/Oven/Flattop Combo	General	Sheriff	19,000
Old Dispatch Center Repurposing	General	Sheriff	75,000
MYN Carpet Replacement	Health Clinic-DS	Internal Services	15,000
Public Works Paint Interior	Road & Bridge	Internal Services	10,000
Public Works carpet replacement	Road & Bridge	Internal Services	10,000
PW Dumont Garage Bay Door Repair	Road & Bridge	Internal Services	10,000
Public Works Building Repair	Road & Bridge	Internal Services	20,000
PW Dumont Generator (new)	Road & Bridge	Internal Services	78,000
Vehicles and heavy equipment	Road & Bridge	Public Works	250,000
			\$ 1,545,120

FTE Requests

Description	Fund	Division/Department	Amount
Jail Sergeant	General	Sheriff	123,500
Part-time Jail Clinician	General	Sheriff	78,000
Records Technician	General	Sheriff	67,600
Animal Shelter Assistant	General	Animal Shelter	36,192
Human Resources Assistant	General	Human Resources	75,000
3.0 Paramedics	Ambulance	Ambulance	259,800
			640,092

FTE Reductions or Increases From FY2025 Proposed Budget

Description	Fund	Division/Department	FY2024
Includes FTE, Benefit, FPPA Impacts	General Fund	Countywide	(1,577,119)
Wildfire Grants	General Fund	Non-departmental	(50,000)
Other Operating Expense Reductions	General Fund	Countywide	500,000
Fees for Services	General Fund	Countywide	500,000
Anticipated Sale of the Resource Center	General Fund	Non-departmental	300,000
0.4 FTE	Public Health	Public Health	(120,888)
Fees for Services	Ambulance Fund	Ambulance	150,000

Appendix A

<i>A16 Capital Improvement Plan</i>			Capital Improvement Plan					
Fund	Division/Office	Revenue/Source	Description	2025	2026	2027	2028	2029
Ambulance	Ambulance	Sales tax, grants	Vehicle replacements	-	-	-	60,000	-
Ambulance	Ambulance	Sales tax, grants	LP 15 Monitors	-	408,000	-	-	-
Ambulance	Ambulance	Sales tax, grants	Trailer refresh	-	-	-	-	-
Ambulance	Ambulance	Sales tax, grants	Station 1A & 2 improvements, boiler replacement	70,000	150,000	50,000	100,000	50,000
Ambulance	Ambulance	Sales tax, grants	Radios, Stretchers, Stair Chairs, Narc Safes, iPads	23,396	-	25,000	30,000	50,000
Ambulance	Ambulance	Sales tax, grants	Ambulance remount, replace engine	-	25,000	140,000	140,000	30,000
Ambulance	Ambulance	Sales tax, grants	Ambulance remount, replace engine	188,950	-	-	-	-
Ambulance	Internal Services	Sales tax, charges for services	EMS Station 1A Generator (replacement)	-	45,000	-	-	-
Ambulance	Internal Services	Sales tax, charges for services	Station 1A boiler replacement	-	50,000	-	-	-
Ambulance	Internal Services	Sales tax, charges for services	Station 2A paint exterior	-	10,000	-	-	-
Ambulance	Internal Services	Sales tax, charges for services	Station 2A paint interior	-	-	10,000	-	-
Ambulance	Internal Services	Sales tax, charges for services	Station 1A paint exterior	-	-	16,175	-	-
Ambulance	Internal Services	Sales tax, charges for services	Oil/sand Separator at Station 1A	-	350,000	-	-	-
E911	Sheriff	Surcharges	Generator update E911 center	-	13,665	-	-	-
E911	Sheriff	Surcharges	Radio system software update	-	20,000	-	20,000	-
E911	Sheriff	Surcharges	Switches	-	7,000	-	-	7,000
E911	Sheriff	Surcharges	Pakset radios	30,000	30,000	30,000	30,000	15,000
General	Strategic & CP	Property tax, sales tax	Kennel roof improvements	-	19,000	-	-	-
General	Strategic & CP	Property tax, sales tax, permits and fees	Replacement for Xterra	-	40,000	-	-	-
General	Information Technology	Property tax, sales tax	IT infrastructure and equipment	50,000	50,000	50,000	50,000	50,000
General	Internal Services	Property tax, sales tax	Shooting Park - Cont pursuit of sheds, paving, etc	425,000	150,000	150,000	150,000	-
General	Internal Services	Property tax, sales tax	Transfer Station Generator (new)	-	68,000	-	-	-
General	Internal Services	Property tax, sales tax	Coroner Roof Replace	25,000	-	-	-	-
General	Internal Services	Property tax, sales tax	Sheriff's Office Paint Interior	-	30,000	-	-	-
General	Internal Services	Property tax, sales tax	Courthouse Landscape - Replace, add Xeriscape	-	30,000	-	-	-
General	Internal Services	Property tax, sales tax	Animal Shelter Outside Kennel Repair/upgrade	19,000	-	-	-	-
General	Internal Services	Property tax, sales tax	Courthouse Fox Lot ADA Sidewalk install	-	15,000	-	-	-
General	Internal Services	Property tax, sales tax	Annex generator replacement	-	30,000	-	-	-
General	Internal Services	Property tax, sales tax	Facilities vehicle - Work Truck	-	55,000	-	-	-
General	Internal Services	Property tax, sales tax	Mobile shelving	-	64,960	-	-	-
General	Internal Services	Property tax, sales tax	Station 1A Driveway Replacement & heating	-	-	60,000	-	-
General	Internal Services	Property tax, sales tax	Annex exterior sealant	-	-	10,000	-	-
General	Internal Services	Property tax, sales tax	Annex paint interior	-	-	11,000	-	-
General	Internal Services	Property tax, sales tax	401 Argentine - Paint Interior	-	-	12,000	-	-
General	Internal Services	Property tax, sales tax	Annex boiler & pump controls	-	-	-	50,000	-
General	Internal Services	Property tax, sales tax	Parking lot maintenance for courthouse, annex, animal shelter, health clinic - total equals 6 parking lots	-	-	-	35,000	-
General	Internal Services	Property tax, sales tax	Green Lake Reservoir/Seepage Infrastructure	-	-	-	45,000	-
General	Internal Services	Property tax, sales tax	LiDAR Update w/DRCOG	-	-	-	80,000	-
General	Internal Services	Property tax, sales tax	Annex roof	-	-	-	100,000	-
General	Internal Services	Property tax, sales tax	County Lands HVAC	-	-	-	-	5600
General	Internal Services	Property tax, sales tax	Animal Shelter Security Gate	-	-	-	-	10500
General	Internal Services	Property tax, sales tax	Large Format Plotter replacement	-	-	-	-	15600
General	Internal Services	Property tax, sales tax	Green Lake Reservoir Electrical Panel	18,000	-	-	-	-

A17 Capital Improvement Plan Continued

Capital Improvement Plan (continued)

Fund	Division/Office	Revenue/Source	Description	2025	2026	2027	2028	2029
General	County Manager	Property tax, sales tax	Broadband	-	450,000	-	-	-
General	County Manager	Intergovernmental	Bead grant match	50,000	-	-	-	-
General	County Manager	Intergovernmental	Advanced Industry grant match	25,000	-	-	-	-
General	Sheriff	Property & sales tax, charges, grants, fines	Replacement vehicles	200,000	-	-	-	-
General	Sheriff	Property & sales tax, charges, grants, fines	5/7 multisport trailer	-	-	-	8,000	-
General	Sheriff	Property & sales tax, charges, grants, fines	Court x-ray & magnetometer	-	-	-	-	50,000
General	Sheriff	Property & sales tax, charges, grants, fines	Update detention system	-	-	378,356	-	-
General	Sheriff	Property & sales tax, charges, grants, fines	Jail Washer/dryer	32,500	-	-	-	-
General	Sheriff	Property & sales tax, charges, grants, fines	Drone Program	-	42,927	30,927	12,000	31,000
General	Sheriff	Property & sales tax, charges, grants, fines	Inmate tracking system	-	-	-	-	15,000
General	Sheriff	Property & sales tax, charges, grants, fines	Jail Refrigerator	5,000	-	-	-	-
General	Sheriff	Property & sales tax, charges, grants, fines	Jail Freezer	5,000	-	-	-	-
General	Sheriff	Property & sales tax, charges, grants, fines	Jail Stove/Oven/Flattop Combo	-	19,000	-	-	-
General	Sheriff	Property & sales tax, charges, grants, fines	Jail Outdoor Recreation Project	-	110,000	-	-	-
General	Sheriff	Property & sales tax, charges, grants, fines	Old Dispatch Center Repurposing	-	75,000	-	-	-
General	Sheriff	Property & sales tax, charges, grants, fines	LPR System	25,000	-	-	-	-
General	Sheriff	Property & sales tax, charges, grants, fines	Electronic Traffic Management	-	-	-	-	-
General	Sheriff	Property & sales tax, charges, grants, fines	Jail Flooring Resurfacing	-	100,000	-	-	-
Health Clinic-DS	Internal Services	Property tax, sales tax	MYN Carpet Replacement	-	15,000	-	-	-
Road & Bridge	Public Works	Property Tax, sales tax	Witter Gulch Road culvert replacement and distress remediation	937,560	-	-	-	-
Road & Bridge	Public Works	Property Tax, sales tax	Oak Way	114,807	-	-	-	-
Road & Bridge	Public Works	Property Tax, sales tax	Fall River Road Pavement Renewal	2,339,717	-	-	-	-
Road & Bridge	Public Works	Property Tax, sales tax	Elk Valley Drive	357,311	-	-	-	-
Road & Bridge	Public Works	Property Tax, sales tax	Soda Creek Road Ditch Mitigation and Turnaround	-	1,388,982	-	-	-
Road & Bridge	Public Works	Property Tax, sales tax	Greystone Road	-	-	685,747	-	-
Road & Bridge	Public Works	Property Tax, sales tax	Dreyer Drive	-	-	110,586	-	-
Road & Bridge	Public Works	Property Tax, sales tax	David Drive drainage mitigation and resurfacing	-	-	576,732	-	-
Road & Bridge	Public Works	Property Tax, sales tax	Nuthatch Road	-	-	289,251	-	-
Road & Bridge	Public Works	Property Tax, sales tax	Saddleback Drive	-	-	-	1,105,620	-
Road & Bridge	Public Works	Property Tax, sales tax	Virginia Canyon Road	-	-	-	1,853,934	-
Road & Bridge	Public Works	Property Tax, sales tax	Vehicles and heavy equipment	250,000	-	-	-	-
Road & Bridge	Public Works	Property Tax, sales tax	Dumont carpet, interior paint	-	25,000	-	-	-
Road & Bridge	Internal Services	Property tax, sales tax	PW Dumont Generator (new)	-	78,000	-	-	-
Road & Bridge	Internal Services	Property tax, sales tax	Public Works Paint Interior	-	10,000	-	-	-
Road & Bridge	Internal Services	Property tax, sales tax	Public Works carpet replacement	-	10,000	-	-	-
Road & Bridge	Internal Services	Property tax, sales tax	PW Dumont Garage Bay Door Repair	-	10,000	-	-	-
Road & Bridge	Internal Services	Property tax, sales tax	B.F.E. Building Repair	-	20,000	-	-	-

Appendix B

B1 Housing Authority

Housing Authority

Description	2023-Actual	2024-Budget	2025-Budget	% Change	Difference
Property Tax	-	-	-	0%	-
Sales Tax	-	-	-	0%	-
Other Taxes	-	-	-	0%	-
Intergovernmental	3,500	-	3,500	35000%	3,500
Licenses and Permits	-	-	-	0%	-
Charges for Services	-	-	-	0%	-
Fines and Forfeitures	-	-	-	0%	-
Investment Earnings	-	-	750	7500%	750
Contributions and Donations	-	-	-	0%	-
Other	-	-	-	0%	-
Total Revenue	3,500	-	\$ 4,250	0%	4,250
Expenditures					
Personnel	-	-	-	0%	-
Supply Expense	-	-	-	0%	-
Contract Services	7,795	10,000	10,050	0%	50
Remit to Towns	-	-	-	0%	-
Non-departmental	-	-	-	0%	-
Debt Service	-	-	-	0%	-
Capital Outlay	-	-	-	0%	-
Projects	-	-	-	0%	-
	7,795	10,000	10,050	0%	50
Transfers In	-	-	10,000	100000%	10,000
Transfers Out	-	-	-	0%	-
Sale of Assets	-	-	-	0%	-
	-	-	10,000	0%	10,000
Change in Fund Balance	(4,295)	(10,000)	4,200		

B2 Emergency Services Budget Appendix B
Emergency Services District

Description	2023-Actual	2024-Budget	2025-Budget	% Change	Difference
Property Tax	665,869	757,139	779,037	0%	21,898
Sales Tax	-	-	-	0%	-
Other Taxes	56,929	61,500	62,500	2%	1,000
Intergovernmental	111	-	110	1100%	110
Licenses and Permits	-	-	-	0%	-
Charges for Services	-	-	-	0%	-
Fines and Forfeitures	-	-	-	0%	-
Investment Earnings	-	10,000	5,000	-50%	(5,000)
Contributions and Donations	-	-	-	0%	-
Other	-	-	-	0%	-
Total Revenue	722,909	828,639	\$ 846,647	0%	18,008
Expenditures					
Personnel	-	-	-	0%	-
Supply Expense	-	-	-	0%	-
Contract Services	809,388	828,639	846,647	0%	18,008
Remit to Towns	-	-	-	0%	-
Non-departmental	-	-	-	0%	-
Debt Service	-	-	-	0%	-
Capital Outlay	-	-	-	0%	-
Projects	-	-	-	0%	-
	809,388	828,639	846,647	0%	18,008
Transfers In	-	-	-	0%	-
Transfers Out	-	-	-	0%	-
Sale of Assets	-	-	-	0%	-
	-	-	-	0%	-
Change in Fund Balance	(86,479)	-	-		

Appendix C

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.

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 for 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.

Capital Improvement Plan (CIP)	An annually updated schedule of capital project expenditures, containing estimated project costs, funding sources, and anticipated timelines, for a five-year period. The first year of the CIP services as the basis for the annual capital budget.
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.
Contingency	A possible future event or condition arising from causes unknown or at present indeterminable. An appropriation of funds to cover unforeseen events or emergencies that may occur during the year. TABOR requires this fund to have an amount equal to 3 percent of non-Federal expenditures.
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.
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.
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.
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.
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.
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.
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.
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 D

Proof of Publication

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 PUBLIC HEARING**

Notice is hereby given that a proposed combined budget has been submitted to the Clear Creek County Board of County Commissioners for the ensuing year of 2025 for all County Funds, Public Trustee, Housing Authority, and the Emergency Services General Improvement District. The proposed budget is available to view on the Clear Creek County webpage at <https://www.clearcreekcounty.us/183/Finance-Budget>. The proposed combined budget will be considered for adoption at a regular meeting of the Board of County Commissioners to be held at the Clear Creek County Courthouse, 6th and Argentine Streets, Georgetown, CO **on the morning of Tuesday, December 10, 2024.**

Any interested person within Clear Creek County may inspect the proposed combined budget and file or register any comments thereto at any time prior to the final adoption of the budget.

George Martin, Chair
Board of County Commissioners
Clear Creek County, CO

Legal Notice No. CCC989
First Publication: December 5, 2024
Last Publication: December 5, 2024
Publisher: Clear Creek Courant

Appendix E

Budget & Mill Levy Adoption Resolutions

County FY2025 Budget Resolution

314410 12/10/2024 01:45 PM B: 1065 P: 365 RESOLUTN
 Page 1 of 3 0.00 0 00.00 T 00.00 Clear Creek



R-24-71

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 2025 AND ENDING ON THE LAST DAY OF DECEMBER 2025.

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 14, 2024, 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 at a designated place, a public hearing was conducted on December 10, 2024, 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 2025:

Fund Name	Revenue & Other Sources	TABOR Reserve	Expenditures & Other Uses	Clear Creek Reserve Policy
General Fund	\$ 21,371,103	\$ 681,893	\$ 22,729,780	\$ 5,482,514
Road & Bridge Fund	7,308,689		10,793,180	497,231
Emergency Telephone Fund	496,000		496,000	
Capital Improvement Trust	26,000		26,250	
Open Space Trust Fund	488,387		445,491	344,452
Conservation Trust Fund	54,000		53,000	
Lodging Tax Fund	390,000		390,000	
Ambulance Sales Tax Fund	3,468,117		4,021,255	
Capital Projects Fund	681,000		1,331,510	
Human Services Fund	4,016,562		4,175,378	



Fund Name	Revenue & Other Sources	LABOR Reserve	Expenditures & Other Uses	Clear Creek Reserve Policy
Public Health Fund	1,212,950		1,277,645	
Health Clinic Debt Service	1,101,269		1,501,282	
TOTAL COUNTY FUNDS	\$ 40,614,078	\$ 681,893	\$ 47,240,773	\$ 6,324,197

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:

Fund Name	LABOR Reserve	Expenditures & Other Uses	Clear Creek Reserve Policy
General Fund	\$ 681,893	\$ 22,729,780	\$ 5,482,514
Road & Bridge Fund		10,793,180	497,231
Emergency Telephone Fund		496,000	
Capital Improvement Trust		26,250	
Open Space Trust Fund		445,491	344,492
Conservation Trust Fund		53,000	
Lodging Tax Fund		390,000	
Ambulance Sales Tax Fund		4,021,255	
Capital Projects Fund		1,331,510	
Human Services Fund		4,175,378	
Public Health Fund		1,277,645	
Health Clinic Debt Service		1,501,282	
TOTAL COUNTY FUNDS	\$ 681,893	\$ 47,240,773	\$ 6,324,197

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 2025 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.

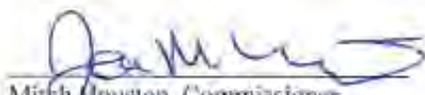
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ADOPTED this 10th day of December, 2024, at a regularly scheduled meeting of the Clear Creek County Board of County Commissioners, effective the date hereof.


George Martin, Chair


Randall Wheelock, Commissioner


Mitch Houston, Commissioner

ATTEST:


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

**RESOLUTION LEVYING GENERAL PROPERTY TAXES
FOR THE YEAR 2024, TO HELP DEFRAY THE COSTS OF GOVERNMENT
FOR CLEAR CREEK COUNTY, COLORADO, FOR THE 2025 BUDGET YEAR.**

WHEREAS, the Board of County Commissioners of Clear Creek County, Colorado ("Board"), is required to levy against the valuation of all taxable property existing within the County on the assessment date within the various taxing districts; and

WHEREAS, the Board is authorized by law to levy and certify taxes in accordance with C.R.S §§ 39-1-111 and 39-5-128; and

WHEREAS, the County desires to levy a tax of 35.156 mills upon each dollar of the total assessed valuation of all taxable property within the County; and,

WHEREAS, the County desires to establish the following separate funds for mill levy purposes and its corresponding mill levy for the calendar year:

General Fund	27.516
Road & Bridge	5.750
Open Space	1.000
Human Services	0.890

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

Section 1. The above-named funds and their corresponding mill levies are approved and established for the calendar year.

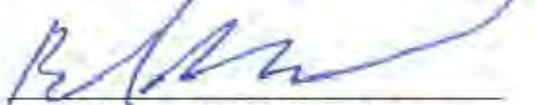
Section 2. That the tax levy for the 2025 budget year is hereby 35.156 mills upon each dollar of the total valuation for assessment of all taxable property within the County of Clear Creek, Colorado, for the year 2024.

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314415 12/10/2024 02:01 PM B: 1065 P: 375 RESOLUTION
Page 1 of 2 R 50.00 D \$0.00 T \$0.00 Clear Creek

ADOPTED this 10th day of December, 2024, at a regularly scheduled meeting of the Clear Creek County Board of County Commissioners, effective the date hereof.


George Marlin, Chair


Randall Wheelock, Commissioner


Mitch Houston, Commissioner

ATTEST


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



Emergency Services General Improvement District FY2025 Budget Resolution

ESD-24-04

A RESOLUTION ADOPTING A BUDGET AND APPROPRIATING SUMS OF MONEY FOR CLEAR CREEK COUNTY EMERGENCY SERVICES GENERAL IMPROVEMENT DISTRICT, CLEAR CREEK COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2025 AND ENDING ON THE LAST DAY OF DECEMBER 2025

WHEREAS, the Board of Directors of Clear Creek County Emergency Services General Improvement District 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 14, 2024, 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, public hearings were held on December 10, 2024, 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 Emergency Services General Improvement District:

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 Emergency Services General Improvement District for the calendar year 2025:

Estimated General Fund Expenditures	\$	846,647
Estimated revenue from the net general property tax levy	\$	779,037
Estimated revenue from other sources	\$	67,610
Total District General Fund Revenue	\$	846,647

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 County Emergency Services General Improvement District.

Section 3. That the following sums are hereby appropriated from revenue and reserve of the Clear Creek County Emergency Services General Improvement District for the expenditures of the District and for purposes stated:

Estimated General Fund Expenditures	\$	846,647
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ADOPTED this 10th day of December, 2024, at a regularly scheduled meeting of the Board of Directors of the Clear Creek County Emergency Services General Improvement District.


George Marlin, Chair


Randall Wheelock, Commissioner


Mitch Houston, Commissioner

ATTEST:


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

Emergency Services General Improvement District Mill Levy Setting

ESD-24-05

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE CLEAR CREEK COUNTY EMERGENCY SERVICES GENERAL IMPROVEMENT DISTRICT, CLEAR CREEK COUNTY, COLORADO, FOR THE 2025 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 \$778,787; and

WHEREAS, the 2024 valuation for assessment for the District as certified by the County Assessor is \$170,450,290; and

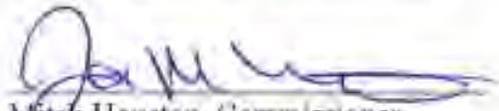
WHEREAS, the Board is authorized by law to levy and certify taxes in accordance with C.R.S. §§ 39-1-128 and 39-5-128.

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 2025 budget year, there is hereby levied a tax of 4.569 mills upon each dollar of the total valuation for assessment of all taxable property within the Emergency Services General Improvement District of Clear Creek County, Colorado, for the year 2024.

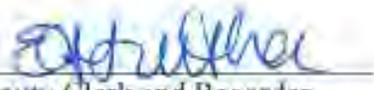
ADOPTED this 10th day of December, 2024, at a regularly scheduled meeting of the Board of Directors of the Clear Creek County Emergency Services General Improvement District.


George Marlin, Chair


Randall Wheelock, Commissioner


Mitch Houston, Commissioner

ATTEST


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

Clear Creek County Housing Authority FY2025 Budget Adoption Resolution

24-01

A RESOLUTION ADOPTING A BUDGET AND APPROPRIATING SUMS OF MONEY FOR THE CLEAR CREEK HOUSING AUTHORITY, CLEAR CREEK COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2025 AND ENDING ON THE LAST DAY OF DECEMBER, 2025

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 14, 2024, 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 December 10, 2024, 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 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 2025:

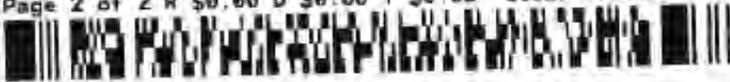
Estimated General Fund Expenditures	\$ 10,050
Estimated General Fund Revenues	\$ 14,250

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 from reserve of the Housing Authority for the expenditures of the Housing Authority General Fund for purposes stated:

Estimated General Fund Expenditures	\$ 10,050
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ADOPTED this 10th day of December, 2024, at a regularly scheduled meeting of the Board of Directors of the Clear Creek County Housing Authority.


George Marlin, Chair


Randall Wheelock, Commissioner


Mitch Houston, Commissioner

ATTEST:


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