

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE
CENTRAL CLEAR CREEK SANITATION DISTRICT**

For the Calendar Year 2025: (1) Summarizing Expenditures and Revenues for Each Fund and Adopting a Budget; (2) Levying Property Taxes for Collection to Help Defray the Costs of Government; and (3) Appropriating Sums of Money to Each Fund in the Amounts and for the Purposes Set Forth Herein

Recitals

A. The Central Clear Creek Sanitation District is a quasi-municipal corporation and political subdivision of the State of Colorado organized pursuant to the Colorado Special District Act, article 1, Title 32, C.R.S.; and

B. The Board of Directors of the Central Clear Creek Sanitation District (the “**District**”) has authorized its budget officer to prepare and submit a proposed budget to said governing body at the proper time; and

C. The proposed budget has been submitted to the Board of Directors of the District for its consideration; and

D. Upon due and proper notice, published in accordance with law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 21, 2024, and interested electors were given the opportunity to file or register any objections to said proposed budget prior to the budget’s final adoption. A copy of the Meeting Notice and Affidavit of Publication is attached as **Exhibit A**; and

E. The budget adopted by the District has been prepared based on the best information available to the Board regarding the effects of Article X, Section 20 of the Colorado Constitution; and

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

G. The District, to meet its budgetary obligations, desires to levy property taxes as set forth in this Resolution, including any temporary tax credits or temporary mill levy rate reductions; and

H. The District’s budget has made provisions for revenues in an amount equal to or greater than the total proposed expenditures and desires to appropriate the revenues, reserves and expenditures provided in the budget.

NOW THEREFORE, BE IT RESOLVED BY THE BOAD OF DIRECTORS OF THE CENTRAL CLEAR CREEK SANITATION DISTRICT AS FOLLOWS:

1. Adoption of Budget. That the budget as submitted, amended and summarized by fund attached to this Resolution as **Exhibit B** is approved and adopted as the budget of the District for fiscal year 2025 (the “**Budget**”).

2. Levy of Property Taxes.

a. General Operating Expenses. The Budget indicated that the amount of money necessary to balance the budget for the general operating expenses from property tax revenue is \$25,088. The 2024 valuation for assessment for general operating expenses, as certified by the County Assessor, is \$6,957,200. That for the purposes of meeting all general operating expenses of the District during the 2025 budget year, there is hereby levied a tax of 3.306 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2025.

b. Temporary General Property Tax Credit/Temporary Mill Levy Rate Reduction. That for the purpose of rendering a refund to its constituents during the budget year, there is hereby levied a temporary property tax credit/mill levy rate reduction of 0.000 mills from the General Operating Expenses mill levy.

c. Debt Service – General Obligation Bonds and Interest. The Budget indicated that the amount of money necessary to balance the budget for making all bond principal and interest payments from property tax revenue is \$107,406. The 2024 valuation for assessment for making all bond principal and interest payments, as certified by the County Assessor, is \$6,957,200. That for the purposes of making all bond principal and interest payments of the District during the 2025 budget year, there is hereby levied a tax of 15.438 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2025.

d. Contractual Obligations. The Budget indicated that the amount of money necessary to balance the budget for making all payments owed under contractual obligations which are to be repaid from property tax revenue is \$0.00. The 2024 valuation for assessment for making all payments owed under contractual obligations which are to be repaid from property tax revenue, as certified by the County Assessor, is \$6,957,200. That for the purposes of making all payments owed under contractual obligations which are to be repaid from property tax revenue of the District during the 2025 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2025.


3. Certification to County Commissioners. That the District’s budget officer, manager, legal counsel, or other designee is hereby authorized and directed to immediately cause to have certified to the County Commissioners of Clear Creek County, the mill levies for the District as set forth in this Resolution, or be authorized and directed to certify to the County Commissioners of Clear Creek County, the mill levies as set forth in this Resolution, but as recalculated as needed upon receipt of the final certification of valuation from the county assessor in order to comply with any applicable revenue and other budgetary limits. The Certification of Tax Levies as filed is incorporated into this Resolution as **Exhibit C**.

4. Appropriations. That the amounts set forth as expenditures, transfers and balances remaining, as specified in the Budget, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated.

5. Budget Certification. That this Resolution and Budget be certified by the Secretary or Assistant Secretary of the District.

APPROVED AND ADOPTED this 21st day of November, 2024.

CENTRAL CLEAR CREEK SANITATION
DISTRICT

By:  _____
John Wilson (Jan 31, 2025 10:46 MST)

John Wilson, President, Board of Directors

ATTEST:

By:  _____
Jessica Warren (Jan 30, 2025 14:47 MST)

Name: Jessica Warren

Secretary or Assistant Secretary

CERTIFICATION

I, Jessica Warren, hereby certify that I am the duly elected and qualified Secretary or Assistant Secretary of the Central Clear Creek Sanitation District, and certify that the Resolution, Budget and all attached exhibits constitutes a true and correct copy of the Resolution, Budget and all exhibits adopted and approved at a meeting of the Board of Directors of the District held on November 21, 2024.

Dated this 21st day of November, 2024.

By: *Jessica Warren*
Jessica Warren (Jan 30, 2025 14:47 MST)

Name: Jessica Warren

Title: Secretary

EXHIBIT A

Meeting Notice

CENTRAL CLEAR CREEK SANITATION DISTRICT

Board Meeting

NOTICE IS HEREBY GIVEN that a Public Meeting of the Board of Directors of CENTRAL CLEAR CREEK SANITATION DISTRICT, Clear Creek County, Colorado has been scheduled for Wednesday December 18, 2024 at 6:00 p.m.
1600 Miner St., Idaho Springs, CO 80452

Board of Directors:

John Wilson, President
Jessica Warren, Secretary
Shane Ball, Assistant Secretary

Carmen Barker, District Manager

AGENDA

REGULAR MEETING:

1. ADMINISTRATIVE MATTERS
 - a. Discuss and Approve the Agenda
 - b. Review and Approve the Minutes of November 21, 2024
2. PUBLIC COMMENT
 - a. Comments and Questions from the Public
3. OPERATORS REPORT
 - a. Report from Water Quality Control Professionals
4. FINANCIAL MATTERS
 - a. Review Accounts Receivables
 - b. Public Hearing-Proposed 2025 Annual Budget
5. LEGAL
 - a. Resolution to Certify 2024 Delinquent Sewer Utility Accounts to Clear Creek County for Collection along with Property Taxes in 2025
6. MATTERS
7. ENGINEERING REPORT
8. OTHER BUSINESS
9. ADJOURNMENT

EXHIBIT B

Budget and Budget Message

CENTRAL CLEAR CREEK SANITATION DISTRICT

	2024 BUDGET	12/31/2023	2024	2025
		Audited	Budget	Budget
4035 · Current Tax		130,887	131,139	132,494
4040 · Delinquent tax		30		
4045 · Interest		366		
4065 · Specific Owner		8,488	8,500	8,500
4110 · User Fees		224,566	230,000	230,000
4115 · Late Fees		7,723	2,000	2,000
4210 · Misc Fee				
4215 · Lien Fee's		200		
4225 · Returned Check Charges		25		
4301 · Transfer Fee		900	500	500
4305 · Improvement Income				
4310 · Septic Dumping Fees				
4315 · System Develop Fee			29,980	29,980
4320 · Tap Fee's			1,020	1,020
4605 · Dividend Income		4,074	3,500	10,000
4610 · Interest Income				200
4999 · Misc Income				
TOTAL REVENUES		377,258	406,639	414,694
EXPENDITURES				
6000 · Administration				
6010 · Accounting Fees		1,052	1,500	1,200
6015 · Advertising			100	100
6017 · Audit		1,000	1,200	1,200
6025 · Bank Charges		2,967	3,000	3,800
6030 · Bookkeeping		11,400	11,400	11,400
6035 · Director Fees		4,100	6,000	6,000
6040 · District Manager		29,500	27,000	27,000
6045 · Dues & Subscriptions		200	300	300
6050 · Election			150	
6055 · Fee's		18		
6061 · Insurance		11,052	12,000	14,000
6064 · Internet		720	720	720
6065 · Legal		7,413	12,000	37,000
6072 · Meeting		501	500	500
6081 · NRWA-Interest			1,942	1,800
6085 · Office Supplies		530	1,000	1,000
6090 · Permit		976	1,000	1,000
6099 · Taxes Payable-Employer		157	300	500
6100 · Telephone		291	300	300
6105 · Training			3,000	3,000
6110 · Trash Removal		1,200	1,200	1,200
6115 · Treasurer Fee's		3,916	4,200	4,200
6125 · Website		1,964	5,000	6,000
6164 · Interest Expense		22,875	20,740	22,000
6000 · Administration				
Total 6000 · Administration		101,833	114,553	144,220
6200 · Bldg./Property Maintenance				
6205 · Snow Plowing		1,180	1,000	1,000
6200 · Bldg./Property Maintenance				
Total 6200 · Bldg./Property Maintenance		1,180	1,000	1,000

CENTRAL CLEAR CREEK SANITATION DISTRICT

	2024 BUDGET	12/31/2023	2024	2025
	Audited	Budget	Budget	Budget
6300 · Collection and Transmission				
6310 · Jetting	42,165		25,000	0
6315 · Repairs/Maintenance	3,838		8,000	8,000
6320 · Supplies	443		2,000	2,000
Total 6300 · Collection and Transmission	46,446		35,000	10,000
6400 · Sewage Treatment				
6410 · Chemicals	11,723		11,000	14,000
6420 · Contract Labor	36,984		40,700	40,700
6425 · Engineering	9,400		30,000	30,000
6430 · Lab Fees	5,681		8,000	12,000
6435 · Locates	824		1,000	1,000
6440 · Mapping	159		0	0
6445 · Utilities	45,991		50,000	50,000
6510 · Blowers			1,500	1,500
6516 · CIP Membranes	2,901		5,000	5,000
6525 · Digester	394			
6530 · Drying Beds/Sludge Removal	38,502		40,000	40,000
6535 · Emergency Call Out	1,581		1,500	1,500
6500 · Repairs & Maintenance	21,587		30,000	30,000
Total 6400 · Sewage Treatment	175,727		218,700	225,700
Debt Service	84,469		84,724	84,724
TOTAL EXPENDITURES	409,654		453,977	465,644
Net Revenue Before Spend To/From Reserves	-32,397		-47,338	-50,950
To/From Reserves Budget Items	32,397		47,338	50,950
Net Revenue	0		0 0	0
FUND BALANCE - BEGINNING OF YEAR	2,509,653			
Depreciation	-177,390			
Principal	84,469			
FUND BALANCE - END OF YEAR	2,384,335			
ASSESSED VALUATION	6,289,840		6,919,320	6,957,200
MILL LEVY	19.583		18.951	19.044

EXHIBIT C

DLG-70 – Certification of Tax Levies

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of CLEAR CREEK COUNTY, Colorado.

On behalf of the CENTRAL CLEAR CREEK SANITATION

the (taxing entity)^A BOARD OF DIRECTORS

of the (governing body)^B CENTRAL CLEAR CREEK SANITATION (local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 6,957,200 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 6,957,200 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: for budget/fiscal year 2025 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

Table with columns: PURPOSE (see end notes for definitions and examples), LEVY², REVENUE². Rows include General Operating Expenses, Temporary General Property Tax Credit/Temporary Mill Levy Rate Reduction, General Obligation Bonds and Interest, Contractual Obligations, Capital Expenditures, Refunds/Abatements, Other, and a TOTAL row.

Contact person: (print) JEFFREY E. ERB Daytime phone: (303) 626-7125 Signed: [Signature] Title: Attorney-in-Fact

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution. ² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

1.	Purpose of Issue:	Capital Expenditures	
	Series:	Sewer Revenue Loan	
	Date of Issue:	01/01/16	
	Coupon Rate:	1%	
	Maturity Date:	05/01/47	
	Levy:	10.960	
	Revenue:	76,252	
2.	Purpose of Issue:	Capital Expenditures	
	Series:	Sewer Revenue Loan	
	Date of Issue:	11/01/17	
	Coupon Rate:	1%	
	Maturity Date:	05/01/48	
	Levy:	2.812	
	Revenue:	19,567	

CONTRACTS^K:

3.	Purpose of Contract:	Capital Expenditures	
	Title:	NRWA Loan	
	Date:	08/01/20	
	Principal Amount:	3%	
	Maturity Date:	07/01/30	
	Levy:	1.666	
	Revenue:	11,587	
4.	Purpose of Contract:		
	Title:		
	Date:		
	Principal Amount:		
	Maturity Date:		
	Levy:		
	Revenue:		

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.