

CERTIFIED COPY OF RESOLUTION TO ADOPT BUDGET AND APPROPRIATE FUNDS FOR THE CENTRAL CLEAR CREEK SANITATION DISTRICT - 2023

STATE OF COLORADO)
) ss.
COUNTY OF CLEAR CREEK)

The Board of Directors of the Central Clear Creek Sanitation District, of the County of Clear Creek, Colorado held a regular meeting on Thursday, November 17, 2022, at 6:00 p.m. VIA Zoom

The following members of the Board of Directors were in attendance:

Treasurer, May 2025	Timothy King
Secretary, May 2025	Jessica Warren
Asst. Secretary, May 2023	Shane Ball
Asst. Secretary, May 2023	Vacancy

Also in attendance Carmen Doyle, District Manager.

Prior to the meeting, each of the Directors were notified of the date, time and place of this meeting and the purpose for which it was called. This meeting is a regular meeting of the Board of Directors of the District and a Notice of Regular Meeting was posted at a location within the boundaries of the District, and to the best of the Board’s knowledge, remains posted to the date of the meeting. A copy of the Notice of Regular Meeting and a copy of the published Notice of Public Hearing as to Amended 2022 Budget and Proposed 2023 Budget are incorporated into these proceedings.

**NOTICE OF REGULAR MEETING
AND
NOTICE AS TO AMENDED 2022 BUDGET
AND PROPOSED 2023 BUDGET**

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 Thursday November 17, 2022 at 6:00 p.m.
Via-Zoom Please contact Carmen @ carmen@aaaoperations.com if you would like to attend
For the purpose of addressing those matters in the agenda set forth below.

<u>Board of Directors:</u>	<u>Office</u>
John Wilson	President
Tim King	Treasurer
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 October 20, 2022
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 2023 Annual Budget
5. LEGAL
6. MATTERS
7. ENGINEERING REPORT
8. OTHER BUSINESS
9. ADJOURNMENT

NOTICE OF PUBLIC HEARING AS TO
AMENDED 2022 BUDGET AND PROPOSED 2023 BUDGET

NOTICE IS HEREBY GIVEN that a proposed 2023 budget has been submitted to the **CENTRAL CLEAR CREEK SANITATION DISTRICT** for the fiscal year 2023. A copy of such proposed budget has been filed in the office of the District's legal counsel, Erb Law, LLC, 3900 East Mexico Avenue, Suite 300, Denver, CO 80210 and on the District's website at www.centralclearcreeksd.com, where same is open for public inspection. Such proposed budget will be considered at a regular meeting of the Central Clear Creek Sanitation District to be held at 6:00 p.m., on Thursday, November 17, 2022. If necessary, an amended 2022 budget will be filed in the office of the District and open for public inspection for consideration at the regular meeting of the Board. The meeting will be held via Zoom. Any interested elector within Central Clear Creek Sanitation District may inspect the amended and proposed budget and file or register any objections at any time prior to the final adoption of the amended 2022 budget and proposed 2023 budget. All meetings are open to the public.

BY ORDER OF THE BOARD OF DIRECTORS:
CENTRAL CLEAR CREEK SANITATION DISTRICT

By: /s/ ERB LAW, LLC
Attorneys for the District

Publish in: *The Clear Creek Curreant*
Publish on: Thursday, November 3, 2022

Thereupon, Director Warren introduced and moved the adoption of the following Resolution:

RESOLUTION

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET, LEVYING PROPERTY TAXES FOR COLLECTION IN THE YEAR 2023 TO HELP DEFRAY THE COSTS OF GOVERNMENT, AND APPROPRIATING SUMS OF MONEY TO EACH FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE CENTRAL CLEAR CREEK SANITATION DISTRICT, OF CLEAR CREEK COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2023, AND ENDING ON THE LAST DAY OF DECEMBER, 2023.

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

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

C. 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 17, 2022, and interested electors were given the opportunity to file or register any objections to said proposed budget; and

D. The budget being adopted by the Board 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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CENTRAL CLEAR CREEK SANITATION DISTRICT OF CLEAR CREEK COUNTY, COLORADO:

1. Summary of 2023 Revenues and 2023 Expenditures. That the estimated revenues and expenditures for each fund for fiscal year 2023, as more specifically set forth in the budget attached hereto, are accepted and approved.

2. Adoption of Budget. That the budget as submitted, amended and attached hereto and incorporated herein is approved and adopted as the budget of the Central Clear Creek Sanitation District for fiscal year 2023.

3. Levy of Property Taxes. That the foregoing budget indicated that the amount of money necessary to balance the budget for the General Fund for operating expenses from property tax revenue is \$22,497 and that the 2023 valuation for assessment, as certified by the Clear Creek County Assessor, is \$6,633,090. That for the purposes of meeting all general

operating expenses of the District during the 2023 budget year, there is hereby levied a tax of 3.391 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2022.

4. Levy of Debt Retirement Expenses. That the foregoing budget indicated that the amount of money necessary to balance the budget for the Debt Service Fund for debt retirement expense from property tax revenue is 107,406 and that the 2023 valuation for assessment, as certified by the Clear Creek County Assessor, is 6,633,090. That for the purposes of meeting all debt retirement expenses of the District during the 2023 budget year, there is hereby levied a tax of 16.192 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2023.

5. Certification to County Commissioners. That the Secretary of the District, is hereby authorized and directed to immediately cause to have certified to the County Commissioners of Clear Creek County, the mill levy for the District hereinabove determined and set forth on the Certification of Tax Levies for Non-School Governments attached hereto.

6. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated.

7. Budget Certification. That the budget shall be certified by the Secretary or Assistant Secretary of the District, and made a part of the public records of the Central Clear Creek Sanitation District.

The foregoing Resolution was seconded by Director Ball.

[Central Clear Creek Sanitation District]
[2023 Budget Resolution Signature Page]

CENTRAL CLEAR CREEK SANITATION DISTRICT

By:  _____
President

ATTEST:

By:  _____
Secretary or Assistant Secretary

STATE OF COLORADO
COUNTY OF CENTRAL CLEAR CREEK
CENTRAL CLEAR CREEK SANITATION DISTRICT

I, Jessica Warren, hereby certify that I am a Director and the duly elected and qualified Secretary or Assistant Secretary of the Central Clear Creek Sanitation District, and that the foregoing constitute a true and correct copy of the record of proceedings of the Board of Directors of said District, adopted at a meeting of the Board of Directors of the Central Clear Creek Sanitation District held on Thursday, November 17, 2022, in Central Clear Creek County, Colorado, as recorded in the official record of the proceedings of the District, insofar as said proceedings relate to the budget hearing for fiscal year 2023; that said proceedings were duly had and taken; that the meeting was duly held; and that the persons were in attendance at the meeting as therein shown.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the District this 17th day of November, 2022.


Secretary or Assistant Secretary

[SEAL]

EXHIBIT A

**BUDGET DOCUMENT
AND
BUDGET MESSAGE**

CENTRAL CLEAR CREEK SANITATION DISTRICT

2023 BUDGET MESSAGE

Central Clear Creek Sanitation District organized under the Title 21 Colorado Special District Act and utilizes the accrual method of accounting. The District was established to provide sanitation services to the District. The wastewater treatment facility was placed in service in January 1976. The District is responsible for maintaining the sewer mains, billing homeowners and collecting usage charges and fees.

The District has no employees and contracts out for management and sewer operation services.

2023 BUDGET SUMMARY

The Districts strategy in preparing the 2023 budget is to continue to provide sanitation services at a reasonable cost to the property owners and residents while seeking to increase reserves for capital expenditures.

LOCATION AND SERVICE AREA

The Central Clear Creek Sanitation District serves the towns of Downieville, Lawson and Dumont, and an area along Mill Creek Road that extends about one mile north of Dumont. Most of the service area is located within the Downieville-Lawson-Dumont census-designated place (CDP) which has a total area of 0.9 square miles.

WASTEWATER COLLECTION SYSTEM

The wastewater from the service area flows by gravity to the Central Clear Creek Wastewater Treatment Plant. The District has one lift station which serves a small isolated area in the collection system. The service area has 3 main interceptors which have a total of 30,790 feet (5.8 miles) of 8-inch diameter sewer pipelines and 119 manholes.

SANITATION FEES

The adopted charge for the flat rate sewer usage is 56.66 EQR per month. The last rate increase was December 2021. The total projected sanitation revenue for 2023 is projected to be \$226,760.

Interest income provides minimal revenue to the District.

PROPERTY TAX

The District Board of Directors levies property taxes based on Clear Creek County Assessors valuation. The levy is set by December 15 with certification to the County to put the tax lien on individual properties as of January 1 of the following year. Clear Creek County collects the taxes during the following year.

The taxes levied are based on the assessed value multiplied by the adopted mill levy. The current assess value for the Central Clear Creek Sanitation District was determined by Clear Creek County to be \$6,633,090. The District adopted mill levy for Governmental operations as 3.391 mills; for the property tax revenue of \$22,497. 16.192 mills providing tax revenue of \$107,406 for repayment of the general obligation debt incurred for the modifications of the WWTP.

On May 6, 2014 the District secured voter approval for a \$3,100,000 increase in debt with a maximum annual revenue of \$206,000. The ballot issue authorizing the debt and tax increases passed 114 to 57. However, the District was awarded a \$1,000,000 DOLA grant and well as a \$250,000 Design and Engineering Grant.

CENTRAL CLEAR CREEK SANITATION DISTRICT

2023 BUDGET

	<u>12/31/21</u> <u>Audited</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>
4035 · Current Tax	126,963	128,723	130,887	129,903
4040 · Delinquent tax	88		30	
4045 · Interest	403		366	
4065 · Specific Owner	10,015	9,000	9,566	9,500
4110 · User Fees	218,401	226,760	225,740	230,761
4115 · Late Fees	4,876	2,000	7,723	2,000
4210 · Administrative Fee				
4215 · Lien Fee's	1,000	200	200	
4225 · Returned Check Charges			25	
4301 · Transfer Fee	1,500	300	800	500
4305 · Improvement Income		0		
4310 · Septic Dumping Fees		0		
4315 · System Develop Fee		28,980		29,980
4320 · Tap Fee's		1,020		1,020
4605 · Dividend Income	104	100	4,074	2,500
TOTAL REVENUES	<u>363,350</u>	<u>397,083</u>	<u>379,410</u>	<u>406,164</u>
EXPENDITURES				
6000 · Administration				
6010 · Accounting Fees	828	1,500	1,046	1,500
6015 · Advertising	0	100		100
6017 · Audit	1,091	1,200	1,000	1,200
6025 · Bank Charges	4,028	3,500	2,679	3,000
6030 · Bookkeeping	11,400	11,400	11,400	11,400
6035 · Director Fees	3,600	8,000	4,100	6,000
6040 · District Manager	27,000	27,000	27,250	27,000
6045 · Dues & Subscriptions	25	1,000	200	300
6050 · Election	0	1,000		150
6055 · Fee's	0	0	18	
6061 · Insurance	10,748	12,000	11,052	12,000
6064 · Internet	1,130	1,000	720	720
6065 · Legal	5,918	15,000	7,413	12,000
6072 · Meeting	758	0	500	500
6075 · Merchant fees		5,000		0
6081 · NRWA-Interest	2,772	2,510	2,503	1,942
6085 · Office Supplies	550	1,000	530	500
6090 · Permit	977	1,500	976	1,000
6099 · Taxes Payable-Employer	283	500	314	300
6100 · Telephone	285	0	291	300
6110 · Trash Removal	1,305	1,500	1,200	1,200
6115 · Treasurer Fee's	3,862	4,400	3,916	4,200
6125 · Website	2,172	4,646	1,964	10,517
6164 · Interest Expense	25,834	24,989	20,434	20,740
Total 6000 · Administration	<u>104,566</u>	<u>128,745</u>	<u>99,506</u>	<u>116,570</u>
6200 · Bldg./Property Maintenance				
6205 · Snow Plowing	360	800	1,180	1,000
6200 · Bldg./Property Maintenance		2,500		
Total 6200 · Bldg./Property Maintenance	<u>360</u>	<u>3,300</u>	<u>1,180</u>	<u>1,000</u>

CENTRAL CLEAR CREEK SANITATION DISTRICT

2023 BUDGET

	<u>12/31/21</u> <u>Audited</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>
6300 · Collection and Transmission				
6310 · Jetting		15,000	42,165	25,000
6315 · Repairs/Maintenance	811	8,000	3,838	8,000
6320 · Supplies	1,424	3,000	443	2,000
Total 6300 · Collection and Transmission	<u>2,235</u>	<u>26,000</u>	<u>46,446</u>	<u>35,000</u>
6400 · Sewage Treatment				
6410 · Chemicals	10,213	10,000	11,729	11,000
6415 · Construction				
6420 · Contract Labor	36,984	40,700	36,984	40,700
6425 · Engineering	4,927	7,500	9,400	30,000
6430 · Lab Fees	3,332	8,000	5,691	8,000
6435 · Locates	555	2,500	824	1,000
6440 · Mapping			159	0
6445 · Utilities	46,386	51,000	45,991	45,000
6505 · A-Basin				
6510 · Blowers	1,658	2,500		1,500
6516 · CIP Membranes	4,736	10,000	2,901	5,000
6525 · Digester			394	
6530 · Drying Beds/Sludge Removal	21,194	23,000	38,502	40,000
6535 · Emergency Call Out			1,581	1,500
6500 · Repairs & Maintenance	17,226	30,000	21,587	30,000
Total 6400 · Sewage Treatment	<u>147,210</u>	<u>185,200</u>	<u>175,743</u>	<u>213,700</u>
Debt Service	72,865	77,563	74,334	75,079
TOTAL EXPENDITURES	<u>327,236</u>	<u>420,808</u>	<u>397,208</u>	<u>441,348</u>
Net Revenue Before Spend To/From Reserves	36,114	-23,725	-17,798	-35,184
To/From Reserves Budget Items	-36,114	23,725	17,798	35,184
Net Revenue	0	0 0	0	0
FUND BALANCE - BEGINNING OF YEAR	<u>2,462,225</u>		<u>2,363,626</u>	<u>2,345,828</u>
FUND BALANCE - END OF YEAR	<u>2,363,626</u>		<u>2,345,828</u>	<u>2,310,643</u>
<i>ASSESSED VALUATION</i>	<u>6,167,760</u>		<u>6,289,840</u>	
<i>MILL LEVY</i>	<u>21.845</u>		<u>19.583</u>	

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of CLEAR CREEK COUNTY, Colorado.

On behalf of the CENTRAL CLEAR CREEK SANITATION DISTRICT

(taxing entity)^A BOARD OF DIRECTORS

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

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 6,633,090 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: \$ 6,633,090 (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: 12/15/2022 for budget/fiscal year 2023 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

Table with 3 columns: PURPOSE (see end notes for definitions and examples), LEVY², and 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, and Other. Total: 19.583 mills, \$ 129,903.

Contact person: Jeffrey E. Erb Daytime phone: (303) 626-7125 Signed: [Signature] Title: Attorney # 37961

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:	11.496
	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:	2.950
	Revenue:	19,567

CONTRACTS^K:

		BONDS CONT'D	
3.	Purpose of Contract:	Capital Expenditures	
	Title:	NRWA Loan	
	Date:	08/01/20	
	Principal Amount:	3%	
	Maturity Date:	07/01/30	
	Levy:	1.747	
	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.