

County Managers' Report

February 24, 2026



- Regular monthly staff meetings with Senior Leadership Team (SLT), Appointed Leadership Team (A-Team), A-Team attending Mgr. Office weekly meeting on rotations.
- Address various needs of staff, public and Commissioners. Administrative functions
- Various meetings with vendors/consultants and outside agencies

Areas of Note:

Recent Focus Areas

- Regular, Budget and Work Session Agenda Schedule and Preparation
 - Next Regular BoCC meeting
 - March 10, 2026
 - Work Session (Tentative)
 - February 17th
 - Morning:
 - Employee Handbook – Human Resources – Will be presented to the Board for formal adoption on March 10th
 - Slash Yard / Hot Logs – Public Works – More research will be performed and presented to the board April 21st. Adjustments in the schedule will be implemented prior.
 - Afternoon
 - [Tentative Hold / Joint Clear Creek County Commissioners at Georgetown – Topics - Charlies Place, Bellevue Mountain Resort PD & shooting range – 2 p.m. Georgetown] – A meeting with Clear Creek County leadership requested for Charlie's Place and Bellevue PD.
 - March 17th
 - Historic Preservation Priorities / Lincoln Hills – Community Development
 - Increased Funding Opportunities – Public Safety – Manager's Office
 - Paid Internships – Human Resources
 - Grant Prioritization – Manager's Office
 - April 21st
 - GCART – Sheriff's Office
 - COOP – Summary of Progress
 - Slash Yard / Mtn. Pine Beetle [2nd Meeting]
 - May 19th
 - Rudolph Ranch Working Group
 - Compensation Study
 - June 16th
 - Roads Update
 - 2027 Budget Process
 - July 21st
 - Code of Ethics
 - Code of Conduct
 - Joint Clear Creek County BoCC Follow-up Meeting [TBD]
 - August 18th
 - Facilities Update / Conditions Report / Finance 5-Year CIP
 - Fee Structure / Equipment Purchase Plan – Parks and Recreation
 - September 18th
 - October 20th
 - November 17th
 - Community Annex – Construction underway
 - Records/Files Scanning Project / Project expanding to Treasurer Files– ongoing
 - Contract/Purchase Order Status – Manager Authorized

Memo

To: Gilpin County Board of County Commissioners
From: Ray Rears, Gilpin County Manager
Date: February 24, 2026
Re: 2026 Gaming Figures and Projections – 6-month Estimates - Informational

Background:

As the Board is aware, approximately 45.1% of Gilpin County’s total revenue is derived from gaming activity conducted within casinos located in the historic districts of Black Hawk and Central City. This represents the largest single source of County revenue. Intergovernmental revenue (grants, intergovernmental agreements, and state funding) is the second largest source at \$7.4 million, or 22.2% of total revenue. Combined, Gaming and Intergovernmental revenues account for 67.3% of the County’s budget.

Gaming activity is tracked on the State fiscal year (July through June), which spans two calendar years, while the County’s budget is based on the calendar year. We now have six months of gaming data for State Fiscal Year 2025–2026 (July through December 2025).

Following revenue declines during 2019 and 2020 due to the COVID-19 pandemic, gaming revenues increased steadily from 2021 through 2024. In 2025, however, gaming revenue declined by 2.6% year-over-year. Gaming revenues are distributed by the State and received by the County in late August or early September of each year.

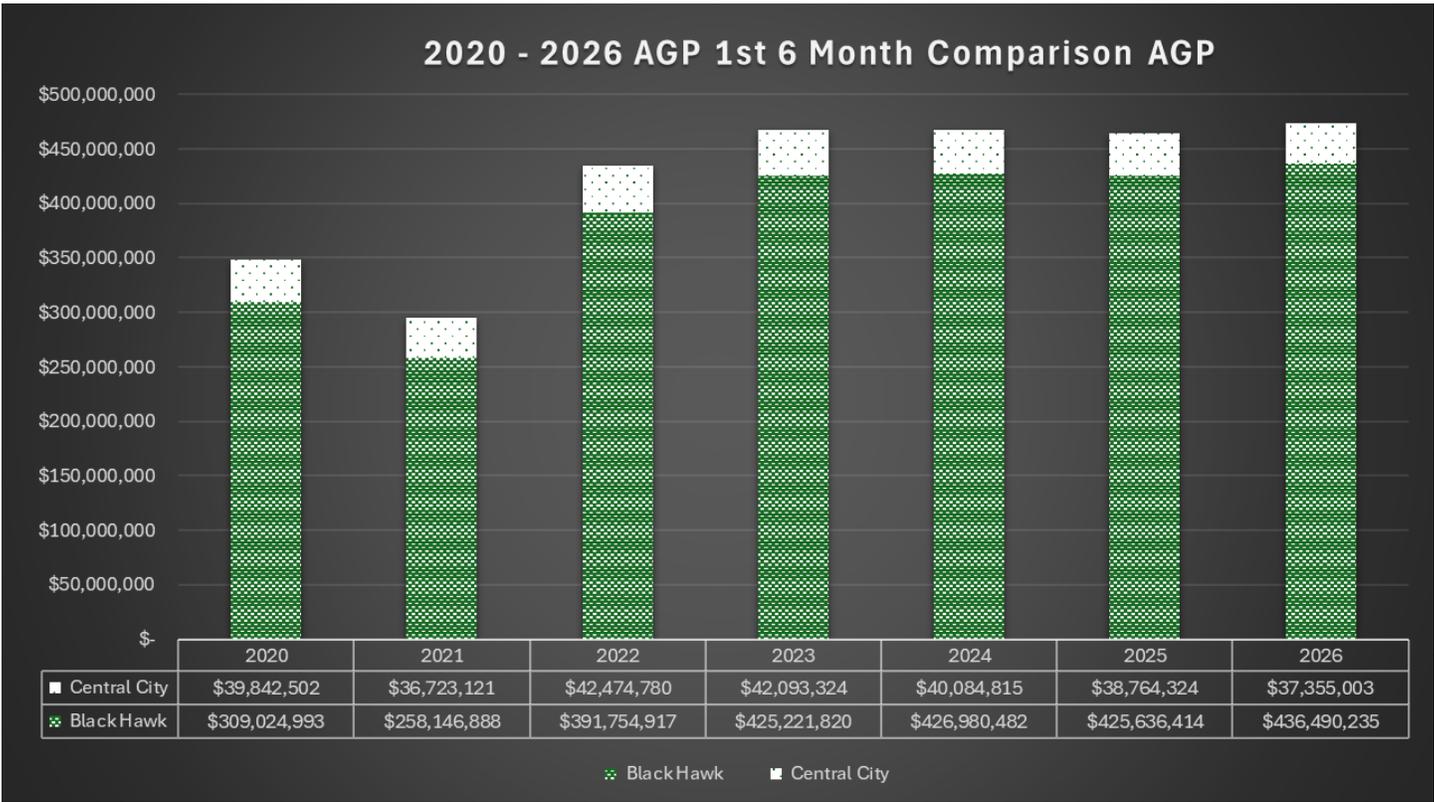
Gaming Data

Six-Month Adjusted Gross Proceeds (AGP) – July through December

All figures below are based on Adjusted Gross Proceeds (AGP), which is the State’s primary metric for calculating gaming tax liabilities. AGP reflects total wagers minus payouts to patrons.

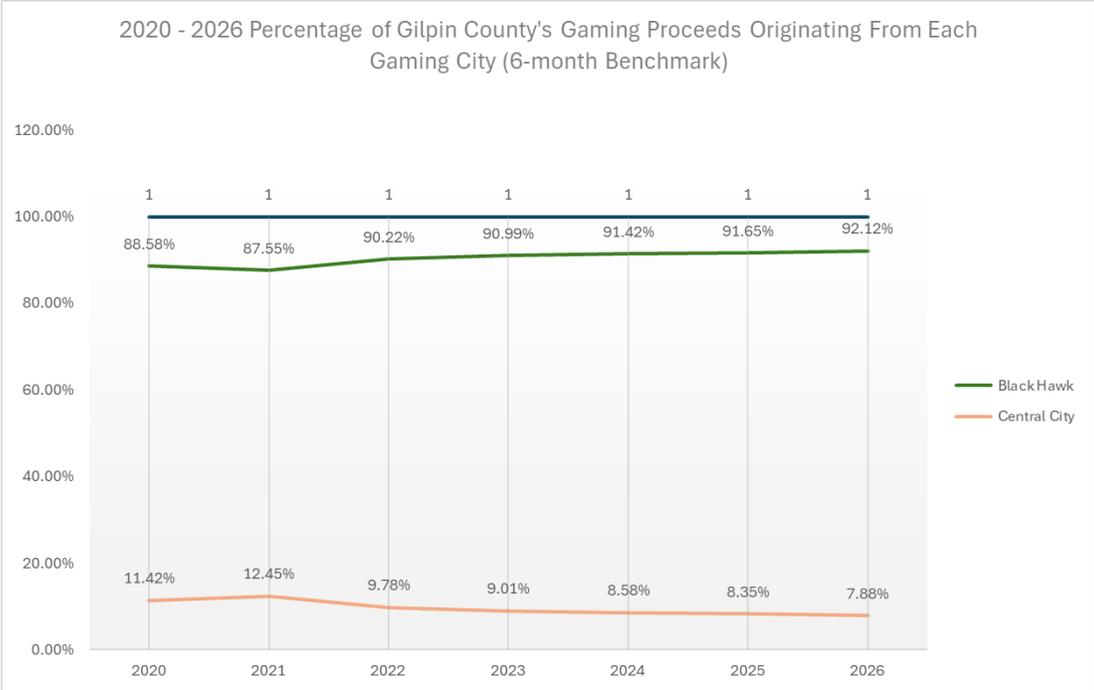
Cripple Creek and statewide totals are excluded from this analysis, as gaming revenue distributions are location-specific.

	2022	2023	2024	2025	2026
	1st 6 months / Jul. - Dec.				
Black Hawk	\$ 391,754,917	\$ 425,221,820	\$ 426,980,482	\$ 425,636,414	\$ 436,490,235
Central City	\$ 42,474,780	\$ 42,093,324	\$ 40,084,815	\$ 38,764,324	\$ 37,355,003
Gilpin County	\$ 434,229,697	\$ 467,315,144	\$ 467,065,297	\$ 464,400,738	\$ 473,845,238



Year-over-year AGP for the first six months increased by approximately \$9.4 million countywide. This growth is entirely attributable to increased activity in Black Hawk, while Central City casinos continue to experience a decline in market share.

While this six-month data is encouraging, historical trends suggest caution. Over the past six years, only one year (2021) generated less AGP in the first half of the fiscal year compared to the second half. On average, 52.28% of annual AGP is collected during the first half of the fiscal year (July–December).



County Proceeds

Historically, County gaming proceeds have averaged approximately 1.660% of total AGP generated within Gilpin County.

Projections

Revenue projections inherently involve uncertainty. Even minor adjustments to assumptions can materially impact projected outcomes. Accordingly, the following estimates represent one reasonable scenario based on available data.

During development of the 2026 budget in late 2025, the Board elected to incorporate a conservative year-over-year reduction of 7.5% in projected gaming revenue due to broader macroeconomic uncertainty. As a result, \$15,067,284 in gaming revenue was included in the adopted 2026 budget.

Based on six months of actual AGP data and six-year historical averages, staff's current estimate of gaming revenue to be received in August or September 2026 remains generally consistent with the adopted budget projections.

Action	Figure	Description
	\$ 473,845,238	AGP Jul. - Dec. (6 Months)
Multiply	1.660%	Average Percentage of AGP Gilpin County Receives
	\$ 7,864,086	Estimate Received by Gilpin County - Jul. - Dec. (6 Months)
Divide	52.28%	Reflecting the Average Received the First Half of the Year
	\$ 15,042,245	2026 - Projected Gaming Payment to Gilpin County
Subtract	\$ 15,067,284	2026 - Gaming Payment Budgeted
	\$ (25,039)	Difference

Community Engagement Report

February 9, 2026

2025 Full-Year Analysis

Email Newsletter



Gilpin Observer (public newsletter) sent monthly throughout 2025. Gilpin staff newsletter also sent monthly throughout 2025 with departmental spotlights.

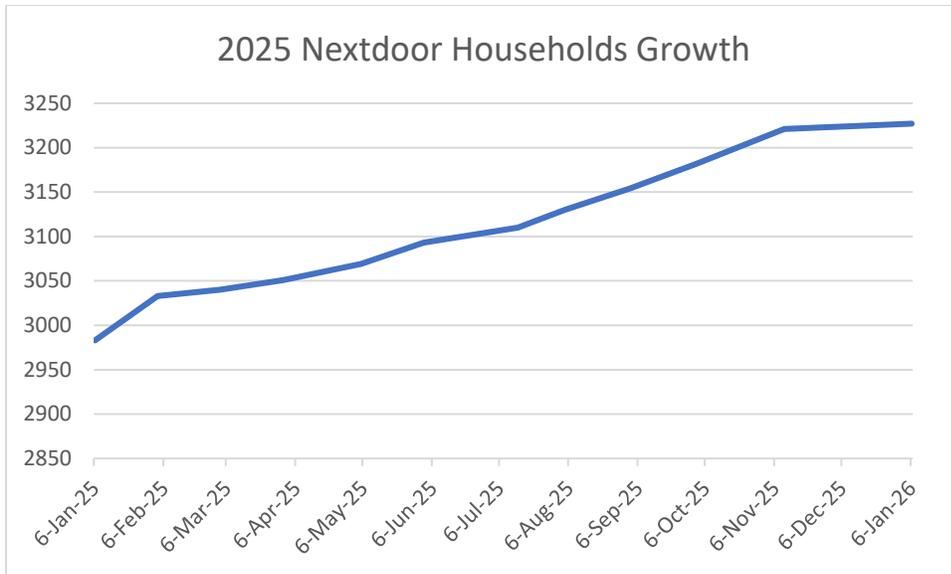
66.4% average open rate (industry average email open rate: 40.1%)

11% average click rate (industry average email click rate: 4.6%)

- Trivia is the link most often clicked for the newsletters.

Nextdoor

3,240 members in Gilpin County. 355 Agency posts.



Average of 346 impressions per post.

520 reactions (average 1.5 per post), 186 replies (average 0.5 per post)

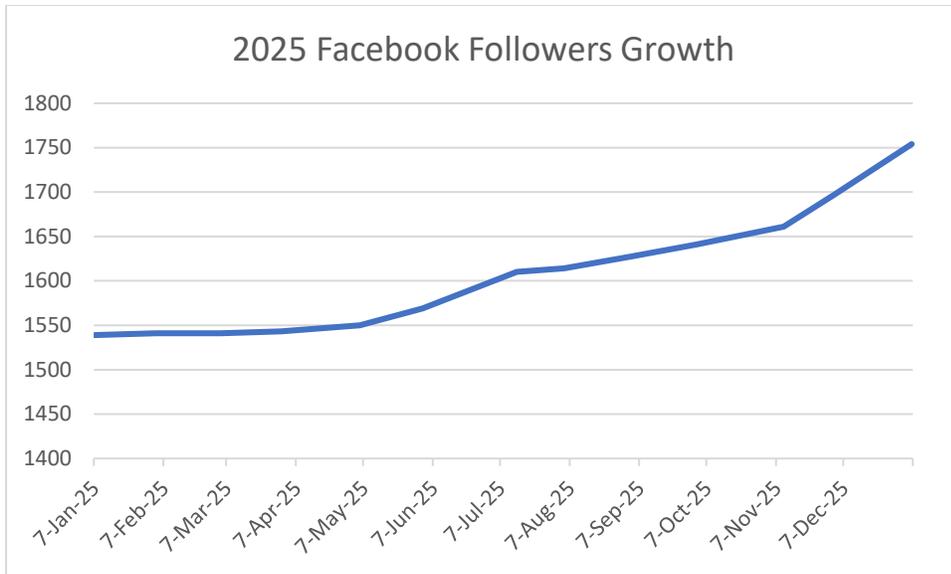
Top 5% of posts (690 impressions or more) in descending order:

- FireForest documentary screening (921 impressions)
- Snow & Ice off County Roads ordinance, August post
- Gilpin County Community Center usage over time
- EV Chargers installed
- Celebrating Mary Ellen
- United Power Mitigation work
- Public Comment Hearings on Xcel Energy's Proposed Wildfire Mitigation Plan
- Community Center Annex Work Session discussion
- Commissioners Aiken & Hollingsworth swearing in
- High winds and cold weather, 1-15-25
- Feb 2025 Gilpin Observer available
- Radon awareness month
- Seeking Volunteers for Ranch Property Working Group
- Rollinsville study announcement, 4-1-25
- Gilpin County Fee Increases, 1-9-25
- EV Charger ribbon cutting, 8-28-25

Facebook

798 posts.

1,778 followers: 64.5% female



Top 5% of Posts in 2025 (over 1800 views) in descending order:

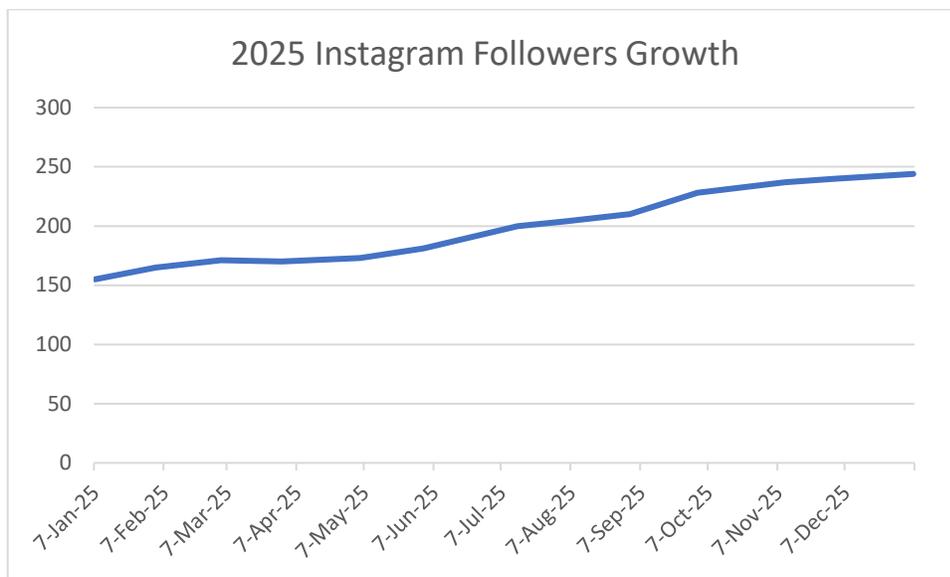
- Gilpin County Fair, 6-29-25 (boosted) (47,447 views)
- Fairgrounds Frenzy, 8-21-25 (boosted) (19,785 views)
- Winter Arts Festival (boosted) (16,541 views)
- Snow & Ice off county roads, 11-26-25 (11,973 views)
- South Beaver Creek Road Update, 11-25-25
- Measles, 3-9-25
- Emergency Slash Site opening, 12-10-25
- New County Ordinance Designating Non-Truck Routes
- Fjällräven Classic USA Returns to Gilpin County
- County Service Closure Update – Friday, December 19
- Misery Timber Sale Operations to Begin, 10-30-25
- You're Invited: EV Charger Ribbon Cutting, 8-21-25
- Possible Pile Burning, 1-8-25
- grand opening of the Peaks to Plains Trail Huntsman segment
- CWPP
- UPDATE at 10:49 a.m., 4/24/25: crews have finished repairing the attenuator and are picking up traffic control now.
- Mama moose and calf crossing Eureka street near the Gilpin County Historic Courthouse Central City
- Black Hawk Fire Department will be conducting a pile burn on Maryland Mountain today.
- Attention SNAP Recipients!!
- 9/25 update: Road open
- Wildfire Safety Work Begins, 9-23-25
- What are the top three to five areas that you feel need additional resources in your neighborhood or the County? (quality of life survey)
- Community Update – Friday, December 19 (Evening Update)

- Courthouse will be closing at noon as we will not have water, 7/10/25
- Today's the day! Polls are open 7 a.m. to 7 p.m.
- Holiday Closures – Cabrini Day
- New Ordinance: Keep Snow and Ice Off County Roads
- Code Enforcement is Back!
- South Beaver Creek Road Project – Public Meeting Wrap-Up
- Broadband Update for Gilpin County
- Community Update: December 20, 5 p.m.
- Watch Now: Colorado's Lost Places — featuring Lincoln Hills in Gilpin County
- Offices may close early for staff picnic

Instagram

247 followers: 65.7% female

389 posts



Top 5% of posts in 2025 based on views (over 260 views):

- NoCo influencer video (2314 views) – reel
- Fire restrictions end 9-18-25 (713) - image
- Wildfire alerts on COTREX - image
- Leash your dog - carousel
- Fairgrounds Frenzy announcement - carousel
- 9/11 stair climb photos- carousel
- Wildfire Safety Work Begins - carousel
- Red flag restrictions removed, 8-6-25 - image
- Rollinsville Study Update, 5-16-25 - carousel

- Draft Rollinsville Plan, 10-11-25- carousel
- Air Curtain Burner, See smoke? - image
- Community Annex groundbreaking ceremony - reel
- Courthouse has a temporary door - reel
- The Gilpin County Fair is Back – July 11–13 - carousel
- staff from the 1st Judicial District toured courthouse - carousel
- The Belvidere Theater Foundation ribbon cutting - reel
- Wildfire Safety Work Coming Soon - image
- Possible pile burning, 1-8-25 - image
- Gilpin 4th grade visit - reel

Website

Acquisition Data, Sessions:

- Organic Search (via search engines): 98,081, 66%
- Direct (direct link or typed in): 43,753, 30%
- Referral (through other websites): 3,632, 2.5%
- Organic Social (social media posts): 1,864, 1.3%

Top 20 pages visited (full year):

1. Home page: 23K, 15.3%
2. Assessor: 12K, 7.9%
3. Parks and Recreation: 11K, 7.9%
4. Detentions: 11K, 7.2%
5. Sheriff: 10K, 6.4%
6. Highway Closures and Impacts: 9K, 6.2%
7. Careers: 8K, 5.6%
8. Transfer Station: 8K, 5.5%
9. Assessor – GIS Maps: 6K, 4.0%
10. Departments & Offices: 6K, 3.9%
11. Community Development – Building Division: 6K, 3.8%
12. Special Events & Holidays: 5K, 3.5%
13. Clerk & Recorder: 5K, 3.2%
14. Gilpin Motor Vehicles: 4K, 3.0%
15. Treasurer: 4K, 2.8%
16. Community Development: 4K, 2.7%
17. BoCC Meetings: 3K, 2.3%
18. Sheriff's Office News: 3K, 2.3%
19. Activities, Classes & Sports: 3K, 2.2%
20. Events: 3K, 2.1%

Top 20 Most Popular (Unique) Website Documents Downloads:

1. 2025 Parks & Rec Flyer, 984
2. 2025 Comprehensive Fee Schedule, 919
3. 2025 Comm Dev & Public Health Fee Schedule, 307
4. New Single Family Dwelling Building Inspection Process, 283
5. Stage 1 Fire Restrictions, 248
6. 2022 Zoning Regulations, 214
7. Addition to GCSO Policy 4.605, Booking, Acceptance of Custody, 205
8. Climate & Geographic Design Criteria (Comm. Dev.), 198
9. Gilpin Land Use Code Draft, 196
10. Ordinance 22-04, Short Term Rentals, 151
11. Gilpin County OWTS Regulations 2018, 141
12. Short Term Rental Submittal Checklist, 141
13. Gilpin County Building Department Energy Code Information, 136
14. Gilpin County Driveway Specifications, 121
15. CWPP, 99
16. March 25, 2025 Regular Meeting Agenda, 96
17. OWTS Inspectors and Pumpers, 93
18. 2025 Strategic Goals, 89
19. 2025 Budget Book, 80
20. Parks & Rec Rental Request Form, 78

Thanks to our Funders & Partners



cnhp.colostate.edu/snhs



Colorado Statewide Natural Heritage Survey

Collecting plant and animal data across Colorado to enhance our understanding of biodiversity.

The Statewide Natural Heritage Survey (SNHS) enables informed data-driven conservation and recreation decisions that benefit both nature and communities.



WARNER COLLEGE OF
NATURAL RESOURCES
COLORADO STATE UNIVERSITY





From 2024–2029, the Colorado Natural Heritage Program will survey rare species and habitats, focusing on prioritized areas each year. The Statewide Survey aims to:



Level-up conservation data across Colorado and empower communities with information.



Identify opportunities for collaborative conservation and create a baseline for measuring progress.



Support outdoor recreation planning and sustained enjoyment of Colorado's natural heritage.

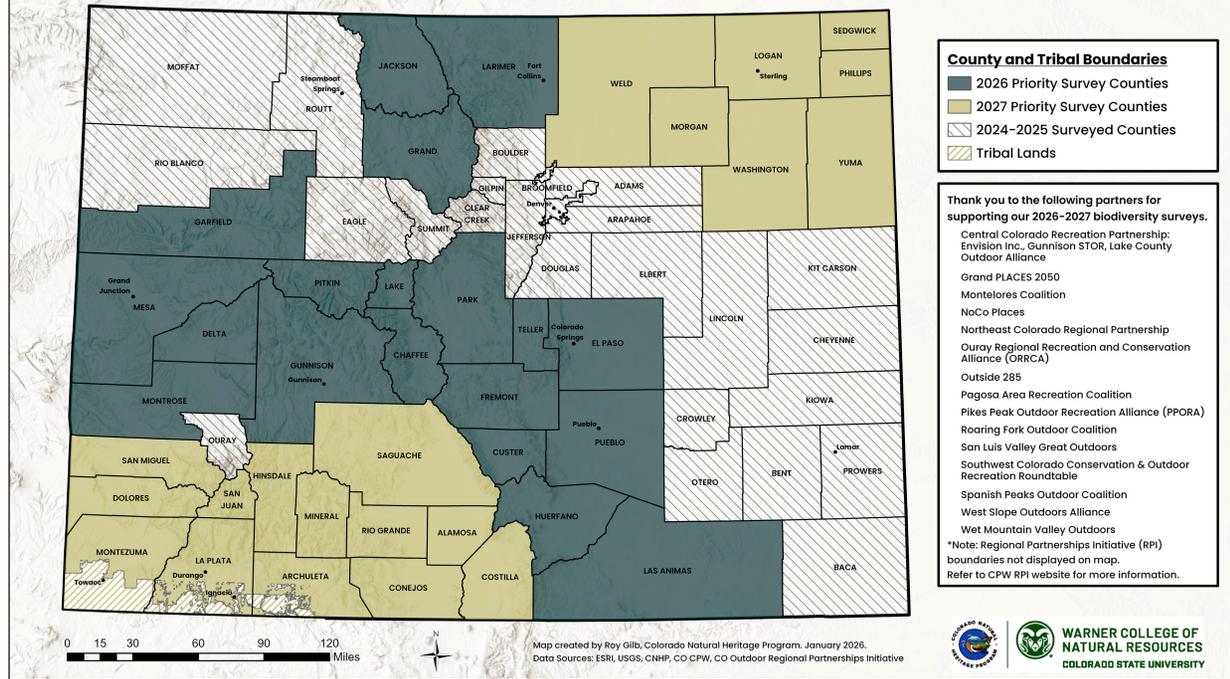


Elevate understandings of culturally important and locally sensitive species and landscapes



Bring Tribal knowledge into focus as a part of Colorado's conservation priorities.

Statewide Natural Heritage Survey 2026–2027 Priority Counties



Contribute to the Statewide Survey

If you are a conservation-focused organization, landowner/manager, researcher or community scientist, we want to partner with you to:

- Visit landscapes across Colorado, including public and private lands
- Inventory plants, wildlife, wetlands and other habitats in under-surveyed areas
- And more! Visit the SNHS website for more information



Craig, CO
Photo by Mica Kimmett

County Taxes Collected:	99.24%
2024 Taxes Collected:	99.34%
2023 Taxes Collected:	99.18%
2022 Taxes Collected:	99.10%
2021 Taxes Collected:	99.25%

**111 Account of Gilpin County Treasurer
TREASURER'S REPORT FOR THE MONTH OF DECEMBER 2025**

County Funds

County General	\$	28,838,244.56
County Abatement	\$	0.01
Public Works	\$	2,569,680.83
Library Fund	\$	756,279.48
Dept. of Human Services	\$	2,338,408.69
Public Health Agency	\$	470,725.22
Solid Waste	\$	487,455.44
Conservation Trust	\$	236,388.61
Parks & Rec	\$	
Lodging Tax	\$	273,454.29
Capital Improvement	\$	

Total County Funds	\$	35,970,637.13
2024 County Fund	\$	34,889,294.96
2023 County Fund	\$	34,249,682.85
2022 County Fund	\$	30,520,717.77
2021 County Funds	\$	21,602,673.81

Payable to Districts	\$	20,336.68
2024 Districts	\$	213,239.60
2023 Districts	\$	215,712.32
2022 Districts	\$	178,587.96
2021 Districts	\$	318,107.79

County Suspense	\$	598,227.24
2024 Suspense	\$	17,709.99
2023 Suspense	\$	376,548.33
2022 Suspense	\$	135,634.48
2021 Suspense	\$	115,160.94

Grand Total	\$	36,589,201.05
2024 Grand Total	\$	35,120,244.55
2023 Grand Total	\$	34,841,943.50
2022 Grand Total	\$	30,834,940.21
2021 Grand Total	\$	22,035,942.54

Jrnl Comp Treas Report December 2025

Id	Name	Balance		
0100-00-1000	CASH WITH TREASURER GENERAL FUND	\$28,838,244.56		
0120-00-1000	CASH WITH TREASURER ABATEMENT	\$0.01		
0200-00-1000	CASH WITH TREASURER PUBLIC WORKS	\$2,569,680.83		
0300-00-1000	CASH WITH TREASURER LIBRARY	\$756,279.48		
0400-00-1000	CASH WITH TREASURER HS	\$2,338,408.69		
0500-00-1000	CASH WITH TREASURER PH	\$470,725.22		
0600-00-1000	CASH WITH TREASURER SOLID WASTE	\$487,455.44		
0700-00-1000	CASH WITH TREASURER CONSERVATION TRUST	\$236,388.61		
0800-00-1000	CASH WITH TREASURER PARKS & REC	\$0.00		
1200-00-1000	CASH WITH TREASURER LODGING TAX	\$273,454.29		
1400-00-1000	CASH WITH TREASURER CAP IMPROVEMENTS	\$0.00	\$35,970,637.13	
3100-00-1000	CASH WITH TREASURER CCCF	\$22.81		
5400-00-1000	CASH WITH TREASURER TLF	\$1,288.20		
5500-00-1000	CASH WITH TREASURER TLF CAPITAL EXP	\$0.00		
5600-00-1000	CASH WITH TREASURER TLF OTHER	\$78.91		
5650-00-1000	CASH WITH TREASURER TLF ABATEMENT	\$0.00		
5900-00-1000	CASH WITH TREASURER BHCC SANITATION	\$19.03		
5910-00-1000	CASH WITH TREASURER BHCC SANITATION ABATEMENT	\$0.00		
5950-00-1000	CASH WITH TREASURER BHCC SANITATION FEES, FINES	\$0.00		
6000-00-1000	CASH WITH TREASURER BLACK HAWK	\$4.12		
6001-00-1000	CASH WITH TREASURER BH RD & BRIDGE	\$3.42		
6025-00-1000	CASH WITH TREASURER MMCD	\$5.08		
6026-00-1000	CASH WITH TREASURER MMCD BOND	\$37.27		
6040-00-1000	CASH WITH TREASURER SDM GENERAL	\$333.70		
6041-00-1000	CASH WITH TREASURER SDM BOND	\$464.62		
6050-00-1000	CASH WITH TREASURER BH IMP DIST GENERAL	\$0.00		
6055-00-1000	CASH WITH TREASURER BH IMP DIST BOND	\$0.00		
6100-00-1000	CASH WITH TREASURER CC	\$95.37		
6101-00-1000	CASH WITH TREASURER CC RD & BRIDGE	\$6.59		
6105-00-1000	CASH WITH TREASURER CC FEES, FINES PENALTY	\$0.00		
6110-00-1000	CASH WITH TREASURER CC ABATEMENTS	\$0.00		
6119-00-1000	CASH WITH TREASURER CCBID GEN	\$65.22		
6120-00-1000	CASH WITH TREASURER CCBID	\$522.53		
6150-00-1000	CASH WITH TREASURER CC GO WATER BONDS	\$0.00		
6155-00-1000	CASH WITH TREASURER CCDDA	\$33.64		
6160-00-1000	CASH WITH TREASURER TIF CCDDA	\$0.00		
6200-00-1000	CASH WITH TREASURER STATE AUTO	\$9,772.90		
6300-00-1000	CASH WITH TREASURER STATE SALES	\$0.00		
6400-00-1000	CASH WITH TREASURER SPECIFIC OWNERSHIP	\$0.00		
6500-00-1000	CASH WITH TREASURER STATE HEALTH	\$0.00		
6700-00-1000	CASH WITH TREASURER MOTOR V LATE FEE	\$0.00		
7100-00-1000	CASH WITH TREASURER RE-1 GEN FUND	\$1,010.99		
7310-00-1000	CASH WITH TREASURER RE-1 MILL LEVY OR	\$372.57		
7320-00-1000	CASH WITH TREASURER RE-1 ABATEMENT	\$0.00		
7330-00-1000	CASH WITH TREASURER RE-1 TRANSPORT	\$54.72		
8100-00-1000	CASH WITH TREASURER RE-2 GEN FUND	\$3,560.66		
8200-00-1000	CASH WITH TREASURER RE-2 BOND	\$780.65		
8310-00-1000	CASH WITH TREASURER RE-2 MILL LEVY OR	\$1,134.39		
8320-00-1000	CASH WITH TREASURER RE-2 ABATEMENT	\$41.42		
8330-00-1000	CASH WITH TREASURER RE-2 RE-2 TRANSPORT	\$100.36		
8340-00-1000	CASH WITH TREASURER RE-2 RE-2 TECHNOLOGY	\$527.51	\$20,336.68	
8410-00-1000	CASH WITH TREASURER			\$48.79
8500-00-1000	CASH WITH TREASURER NUISANCE FED			\$4,871.95
8525-00-1000	CASH WITH TREASURER NUISANCE STATE			\$11,623.46
8580-00-1000	CASH WITH TREASURER 911			\$333,151.46
8590-00-1000	CASH WITH TREASURER PUBLIC TRUSTEE			\$3,249.39
8600-00-1000	CASH WITH TREASURER REDEMPTION			\$0.00
8625-00-1000	CASH WITH TREASURER HOUSE ACCOUNTS			\$0.00
8650-00-1000	CASH WITH TREASURER TREASURER FEES			\$0.00
8700-00-1000	CASH WITH TREASURER TREAS FEE SPECIAL ASSESS			\$0.00
8750-00-1000	CASH WITH TREASURER TREASURER COMMISSION			\$0.00
8800-00-1000	CASH WITH TREASURER TREASURER DEEDS			\$10,138.31
8825-00-1000	CASH WITH TREASURER CORONER			\$0.00
8850-00-1000	CASH WITH TREASURER SUSPENSE			\$2,295.62
8875-00-1000	CASH WITH TREASURER NOT USED			\$0.00
8885-00-1000	CASH WITH TREASURER NOT USED			\$0.00
8895-00-1000	CASH WITH TREASURER NOT USED			\$0.01
8900-00-1000	CASH WITH TREASURER CKS FOR CASH			\$0.00
8950-00-1000	CASH WITH TREASURER CLERK DEPOSITS			\$158,752.11
8951-00-1000	CASH WITH TREASURER CLERK ST ELECTRONIC FEE			\$0.00
8952-00-1000	CASH WITH TREASURER VOTER CONFIDENTIALITY			\$0.00
8999-00-1000	CASH WITH TREASURER BAD CHECK			\$0.00
9010-00-1000	CASH WITH TREASURER			\$0.00
9020-00-1000	CASH WITH TREASURER			\$0.00
9030-00-1000	CASH WITH TREASURER			\$0.00
9040-00-1000	CASH WITH TREASURER			\$0.00
9050-00-1000	CASH WITH TREASURER			\$0.00
9060-00-1000	CASH WITH TREASURER			\$0.00
9070-00-1000	CASH WITH TREASURER			\$0.00
9080-00-1000	CASH WITH TREASURER			\$0.00
9090-00-1000	CASH WITH TREASURER			\$0.00
<u>9090-00-1000</u>	<u>CASH WITH TREASURER 1041 IMPOUND</u>			<u>\$150,608.32</u>
	Total			\$36,665,713.23
	Checks Pending			-\$88,342.82
	Pre-Payments			\$8,936.77
	CTD Deposit			\$3,350.00
	Over/Under			-\$456.13
				\$36,589,201.05

Gilpin County Treasurer**CASH BALANCE FOR THE MONTH OF DECEMBER****2025****Cash On Hand**

Beginning Balance	\$	1,000.00	
Cash Debt	\$		
Cash Credit	\$		
Balance			\$ 1,000.00

BANK ACCOUNTS**Wells Fargo Checking**

Beginning Balance	\$	(630,169.57)	
Receipts	\$	17,406,850.21	
Disbursements Out	\$	(14,344,073.17)	
Balance (Offsets Checking fees)			\$ 2,432,607.47

Wells Fargo Sweep

Beginning Balance	\$	1,612,320.00	
Receipts		9321463.26	
Disbursements Out	\$	(7,243,802.99)	
Balance			\$ 3,689,980.27
Effective Yield: 5.21% Monthly			

Wells Fargo Investment Account

Beginning Balance	\$	23,277,753.80	
Receipts	\$	35,917.87	
Disbursements Out	\$		
Balance			\$ 23,313,671.67

LIQUID INVESTMENT ACCOUNTS**Colo Trust (General Account)**

Beginning Balance	\$	8,616,129.39	
Receipts	\$	22,427.95	
Disbursements Out	\$	(4,025,507.86)	
Balance			\$ 4,613,049.48
Effective Yield: 0.048% Monthly			

Colo Trust (Reserve Account)

Beginning Balance	\$	91,535.06	
Receipts	\$	306.41	
Disbursements Out	\$		
Balance			\$ 91,841.47
Effective Yield: 0.048% Monthly			

C Safe

Beginning Balance	\$	7,475,842.72	
Receipts	\$	18,259.22	
Disbursements Out	\$	(5,400,000.00)	
Balance			\$ 2,094,101.94
Effective Yield: 0.06% Monthly			

COUNTY ACCOUNTS

			\$ 36,236,252.30
County Accounts Last Year 2024			\$ 39,799,876.14
County Accounts 2023			\$ 34,388,544.39
County Accounts 2022			\$ 30,720,368.37

Wells Fargo Public Nuisance

(Sheriffs Account)

Beginning Balance	\$	16,488.69	
Receipts	\$	6.72	
Disbursements Out	\$		
Balance			\$ 16,495.41

Effective Yield: .01% Monthly

Wells Fargo 911

(Gilpin County 911 Authority)

Beginning Balance	\$	314,702.35	
Receipts	\$	33,250.11	
Disbursements Out	\$	(14,801.00)	
Balance			\$ 333,151.46

PUBLIC TRUSTEE

Beginning Balance	\$	2,583.62	
Receipts	\$	861.26	
Disbursements Out	\$	(143.00)	
Balance			\$ 3,301.88

NON-COUNTY ACCOUNTS

	\$	352,948.75
Non-County Accounts Last Year 2024	\$	313,107.84
Non-County Accounts 2023	\$	359,208.46
Non-County Accounts 2022	\$	114,571.84

Total Cash Balance	\$	36,589,201.05
Last Year's Cash Balance 2024	\$	40,112,983.98
Cash Balance 2023	\$	34,747,752.85
Cash Balance 2022	\$	30,834,940.21

Fund !3000 (WORKING FUND)

End of Day 12/31/2025

Asset

Id	Name	Starting Balance	Change in Balance	Ending Balance
9000:00:9000	CASH ON HAND	\$1,000.00	\$0.00	\$1,000.00
9000:00:9100	WORKING	(\$630,169.57)	\$3,062,777.04	\$2,432,607.47
9000:00:9120	WF Sweep	\$1,612,320.00	\$2,077,660.27	\$3,689,980.27
9000:00:9122	WF Investment	\$23,277,753.80	\$35,917.87	\$23,313,671.67
9000:00:9125	NUISANCE	\$16,488.69	\$6.72	\$16,495.41
9000:00:9200	COLOT GENERAL	\$8,616,129.39	(\$4,003,079.91)	\$4,613,049.48
9000:00:9201	COLOT RESERVE	\$91,535.06	\$306.41	\$91,841.47
9000:00:9250	CSAFE	\$7,475,842.72	(\$5,381,740.78)	\$2,094,101.94
9000:00:9350	911 AUTHORITY	\$314,702.35	\$18,449.11	\$333,151.46
9000:00:9A.50	PUBLIC TRUSTEE	\$2,583.62	\$718.26	\$3,301.88
	Total	\$40,778,186.06	(\$4,188,985.01)	\$36,589,201.05

Liability

Id	Name	Starting Balance	Change in Balance	Ending Balance
9000:00:2000	FUND BALANCE	\$0.00	\$0.00	\$0.00
9000:00:2005	CHECKS PENDING	(\$1,552,874.34)	\$1,552,874.34	\$0.00
9000:00:2010	REFUND PENDING	\$0.00	\$0.00	\$0.00
9000:00:2112	UNDISTRIBUTED TAX	\$0.00	\$0.00	\$0.00
9000:00:2600	REDEMPTION PENDING	\$0.00	\$0.00	\$0.00
9000:00:2652	REDEMPTION PRINCIPLE	\$0.00	\$0.00	\$0.00
9000:00:2653	REDEMPTION INTEREST	\$0.00	\$0.00	\$0.00
9000:00:2660	PRE-PAYMENTS	(\$8,124.33)	(\$812.44)	(\$8,936.77)
9000:00:2ZQ0	BANKRUPTCY	\$0.00	\$0.00	\$0.00
9000:00:2800	CTD DEPOSIT	(\$3,390.00)	\$40.00	(\$3,350.00)
9000:00:2a95	OVER/UNDER	\$456.13	\$0.00	\$456.13
9000:00:29D0	DUE TO OTHER FUNDS	(\$39,214,253.52)	\$2,636,883.11	(\$36,577,370.41)
	Total	(\$40,778,186.06)	\$4,188,985.01	(\$36,589,201.05)

Revenue

Id	Name	Starting Balance	Change in Balance	Ending Balance
	Total	\$0.00	\$0.00	\$0.00

Expense

Id	Name	Starting Balance	Change in Balance	Ending Balance
	Total	\$0.00	\$0.00	\$0.00