



Annual Budget 2026

**Commissioner Jeff Aiken
District 1**

**Commissioner Susan Berumen
District 2**

**Commissioner Sandy Hollingsworth
District 3**

Ray Rears, County Manager

Lorna Plamondon, Interim Finance

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Budget Letter

Budget 2026

To the Gilpin County Board of County Commissioners and Residents,

It is my honor to present you the 2026 Annual Budget for adoption on December 15, 2025. The budget of Gilpin County has been prepared in accordance and conformity the Colorado Revised Statutes and generally accepted accounting principles (GAAP). This budget provides a complete financial plan for all operating funds and activities while serving as the primary policy document for the County. The draft budget was first presented to the Board on September 23, 2025, during a noticed Public Hearing. Four public work sessions were held with the Board to discuss the draft budget. In addition, real-time draft budget changes were available on the county website via our OpenGov budget software in an effort to improve transparency for the public.

The County was formed in 1861, as one of the original seventeen counties of Colorado, and one of two with their original boundaries. It was named in honor of William Gilpin, the first Governor of the Territory of Colorado, and is governed by a board of three elected commissioners with each residing in a distinct district, though voted into office at-large. The County's budget provides adequate funding of necessary county services and reflects the Board of County Commissioners Mission, Values and Goals.

The services provided and programs offered by the County include road maintenance and construction, solid waste, fairgrounds, development services, building inspection, code enforcement, law enforcement, detentions, dispatch, victim services, emergency management, public health, environmental health, human services, senior services, veterans services, property assessment, recording, elections, motor vehicle, recreation, youth care, tax collection, public trustee services, Colorado State University (CSU) Extension services, food insecurity services, parks and recreation and general administration support. This budget was prepared in a conservative manner reflecting reasonable anticipated higher costs and lower projected revenue.

A constitutional amendment was approved by the voters of Colorado, establishing the basic framework for limited gaming on November 6, 1990, only in the Cities of Black Hawk, Central and Cripple Creek, to revitalize and preserve the history in each of those areas. This was later expanded upon in the years 2008 and 2020, with the approval of Amendment 50 and 77 respectively. The County does not receive any direct revenue from the authorization of sports betting, which was permitted in the year 2019, by the voters of Colorado. Gilpin County (population of 5,969, with 2026 total budget \$33.4M revenue and expenses of \$39.2M) is home to two of the three gaming authorized municipalities in Colorado; of the City of Black Hawk (population of 125, with 2025 total budget of \$39.5M in revenue and \$64.8M in expenditures) and the City of Central (population of 786, with a 2025 total budget of \$8.8M in revenue and \$8.7M in expenditures), is easily accessible from the Denver metropolitan area and its estimated population of 3.4 million and 37.4 million annual domestic visitors who traveled to Denver. As required by law, Gilpin County receives 12%, in proportion to gaming revenues generated in the County for both limited and extended gaming, which is collected by the Colorado Department of Revenue and distributed in August or September of each year.

Gilpin County is one of the few counties in Colorado which does not collect sales or use taxes. An internal study was conducted where it was found that Gilpin has the fourth lowest effective property tax rate in the state of 0.84%. Gilpin County's combined tax metric (property and sales/use tax) is 30% below the second lowest County in Colorado (Weld) at 1.20, making Gilpin County the lowest combined tax metric County in Colorado. The total TABOR credited back to property tax payers since 2024, has saved them approximately \$1,514,173, with \$318,297 in lower property tax revenue for the County expected in 2026. Due to the County's reliance on a single source of revenue (gaming), in primarily one steep narrow gulch, when gaming revenues decrease, there are limited alternative sources of revenue to continue to support critical public services. Gilpin County is entirely within an area susceptible to wildfire (WUI) which has increased risk wildfire. These risk factors necessitate retention of greater reserves or contingency funds, coupled with the fact that the annual gaming distribution is received late in the budget season each year.

In 2024, the overall fund balance floor of twenty-million was established, in addition to a four-million emergency reserve balance established in 2022 (Reso.22-25). As we enter the year 2026, our overall fund balance continues to exceed twenty-million dollars. Due a number of critical capital improvements made in years' prior, along with expected lower revenue estimates and higher anticipated expenses, fewer one-time capital expenses are budgeted for in 2026 which total \$4,982,814 less than half than what were budgeted for in 2025. As noted last year, investment in our public infrastructure is critical to maintaining public safety, protecting public assets and ensuring continued services but this is not sustainable given expenses outpacing revenue.

The anticipated 2026 gaming tax revenue of \$15,067,274 (45.1% of total revenue) is calculated by considering different factors such as macro-economic data and the history of both limited and unlimited gaming. The historical high of \$16,619,507 was received in 2024, and the historical low of \$6,711,856 was received in 2020, when the COVID-19 pandemic caused the temporary closure and limited capacity of all of the casinos. In order to better prepare for unknown impacts on the budget, the Board elected to pay off all debt at the end of 2022, making Gilpin County one of three known counties in Colorado with no debt obligations. As we move into 2026, we still have no long-term outstanding debt.

In 2024, the Parks and Recreation Mill Levy expired. This left the Parks and Recreation Fund without a dedicated revenue stream for 2024. The decision to move the Parks and Recreation fund back into the General Fund is a reflection of the General Fund's support for the Parks and Recreation department and the services they offer to the public.

In 2025, 54.9% voters of unincorporated Gilpin County supported a 4% additional Lodging Tax to sustain, and enhance Gilpin County for our residents, workforce and visitors (1A). This additional 4% tax will be in addition to the existing 2% lodging tax, for a total of 6%. The additional 4% or estimated \$261,123 collected in 2026 is limited to be used for childcare and housing for tourism-related workforce, including seasonal workers and other employees who work within Gilpin County and for public infrastructure maintenance and improvements and therefore will be accounted for separately. 10% of the 6% total collected will continue to be used for advertising the area, as administered by the Gilpin Advertising Panel (GAP).

On December 15th, 2025, the board established a formal Financial Policy (MOEAR). Based on prior year expenditure levels, maintaining a minimum of a three-month operational reserve will ensure that Gilpin County remains fiscally stable, compliant with TABOR, and able to sustain services during unforeseen economic downturns. The reserve will be recalculated annually and maintained through the county's budget process. The County currently maintains over five-months of operational reserves and exceeds this objective, with a goal to reach and maintain six-months of operational reserve.

Also on December 15, 2025, the board established a Strategic Water Rights Acquisition and Development Assigned Reserve (SWRADAR) and will reserve \$2M from existing County reserves for this purpose. This allocation will not reduce the County's required TABOR emergency reserve or statutory fund balance minimums, nor will it impair the provision of essential services. The reserve is designed as a restricted strategic reserve to be utilized only upon Board authorization for eligible water-related purposes.

Ray Rears, Gilpin County Manager

FUND ACCOUNTING

The accounts of the County budget are organized on the basis of funds, each of which is considered a separate accounting entity. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent, and the means by which spending activities are controlled. The various governmental funds are grouped into categories as follows:

General Fund – This fund is the general operating fund of the County. It is used to account for all the financial resources except those required to be accounted for in another fund. Principal sources of revenue are gaming taxes and property taxes. Primary expenditures are for general administration, facility maintenance and law enforcement. Departments and Offices within the General Fund for 2024 are:

On December 15, 2025, the Board established a formal financial policy (MOEAR) rather than an immediate appropriation. Based on current expenditure levels, maintaining a three-month operational reserve will ensure that Gilpin County remains fiscally stable, compliant with TABOR, and able to sustain services during unforeseen economic events. The Fund will be recalculated annually and maintained through the County's budget process.

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- Assessor
- Attorney
- Clerk & Recorder
- Elections
- Commissioners
- Coroner
- CSU Extension
- Community Development
- Community Service Agencies
- County Manager
- District Attorney
- Facilities Maintenance
- Finance
- Human Resources
- Senior Program
- Veterans' Services
- Information Technology
- Dispatch
- Detentions
- Victim Services
- Emergency Management
- Patrol
- Surveyor
- Treasurer
- Public Trustee
- Parks and Recreation

Special Revenue Funds – 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 restricted to expenditure for a specific purpose. Special Revenue Funds for 2024 are:

- Public Works
- Library
- Department of Human Services
- Public Health Agency
- Solid Waste
- Conservation Trust
- Lodging Tax

BASIS OF ACCOUNTING

Gilpin County follows the modified accrual basis of accounting to prepare its annual budget. Under this method, revenues are recognized when they become measurable and available as net current assets. "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough to be used to pay current liabilities. Property Taxes for the ensuing year are considered measurable and are accrued as a receivable. However, since they are not available to finance current operations, they are recorded as deferred revenues. Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred.

FUND BALANCES AND RESERVES

The County desires to maintain a satisfactory level of unappropriated fund balance in order to insure a continued strong financial position. This balance will maintain an adequate level for cash flow purposes, to ensure that annual budgets are balanced, to save for capital projects and emergencies, and to carry the County through economic fluctuations that may reduce annual revenues.

The County is in compliance with the State Constitution, Article X, Section 20, and has reserved 3% of fiscal spending in the General Fund.

DEBT

The County has had no bonded indebtedness and is debt free as of 2022, with a comparatively very low property tax for private property owners. The County does not receive any sale tax revenue.

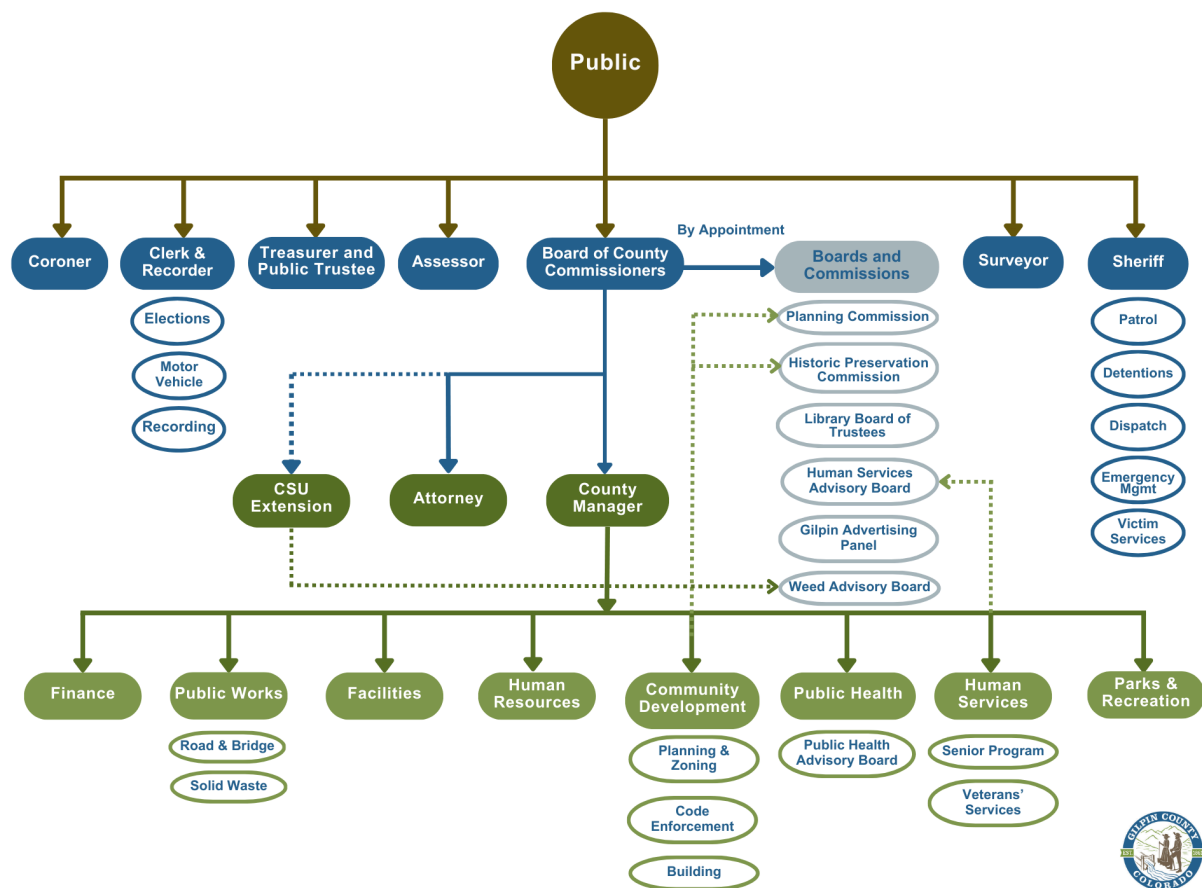




Organizational Chart

Budget 2026

Organizational Chart





Fund Balance Summary

Budget 2026

2025 Estimates Fund Balance Projection

Funds Description	2025 Beginning Fund Balance_Projected Ending	2025 Budget revenues	2025 Budget expenses	2025 Budget Proj End Bal
Amount				
SOLID WASTE FUND	\$518,150	\$759,190	\$814,342	\$462,998
LIBRARY FUND	\$657,403	\$674,692	\$604,730	\$727,365
CONSERVATION TRUST FUND	\$167,466	\$45,000	\$700	\$211,766
PUBLIC HEALTH AGENCY FUND	\$411,938	\$525,111	\$439,480	\$497,569
HUMAN SERVICES FUND	\$1,975,842	\$3,383,149	\$3,133,377	\$2,225,614
PUBLIC WORKS FUND	\$2,859,067	\$3,583,215	\$4,202,980	\$2,239,302
GENERAL FUND	\$26,545,924	\$29,375,563	\$30,691,490	\$25,229,997
LODGING TAX FUND	\$242,873	\$178,102	\$162,021	\$258,954
AMOUNT	\$33,378,663	\$38,524,022	\$40,049,120	\$31,853,565

Revenues & Expenses include fund transfers

2026 Projected Fund Balance

Funds Description	Beginning Fund Balance 12 05	2026 Budget revenues	2026 Budget expenses	2026 Budget Proj End Bal
Amount				
CONSERVATION TRUST FUND	211,766	63,289	700	274,355
GENERAL FUND	25,229,996	27,191,745	32,745,975	19,675,766
HUMAN SERVICES FUND	2,225,613	2,938,419	2,967,626	2,196,406
LIBRARY FUND	727,365	703,247	676,009	754,603
LODGING TAX FUND	258,955	439,225	471,028	227,152
PUBLIC HEALTH AGENCY FUND	497,569	405,421	458,180	444,810
PUBLIC WORKS FUND	2,239,301	3,602,447	3,966,978	1,874,770
SOLID WASTE FUND	462,998	726,938	635,025	554,911
AMOUNT	31,853,563	36,070,731	41,921,521	26,002,773

Revenues & Expenses include fund transfers



Revenues & Expenditures

Budget 2026

Revenues

2026 Revenue, by Type

Revenue Type	Amount
Gaming	\$ 15,067,284
Intergovernmental	\$ 7,409,418
Taxes	\$ 6,173,858
Charges For Services	\$ 3,022,370
Interest	\$ 1,260,292
License & Permits	\$ 347,906
Miscellaneous	\$ 148,247
Amount: Total	\$ 33,429,375

Gilpin County receives the majority of its revenue through Colorado's Limited Gaming Fund, which 12% of gaming taxes are returned to Gilpin and Teller counties (the 2 counties that allow gaming). Because Gilpin generates the majority of gaming activity, we receive the larger share. That share is significant, and is conservatively projected to make up just over 45% of Gilpin County's overall revenue. Gaming dollars are also volatile, rising and falling with the economy and tourism. That makes them both vital and unpredictable when planning for services and infrastructure.

Intergovernmental funds are projected to be 22.16% of the overall revenue. This revenue often arrives as grants, reimbursements, or public sector partnership agreements for specific programs like Human Services, Public Health, Parks & Recreation, or Sheriff's Office projects or programs.

Gilpin County receives support through the Colorado Department of Local Affairs' (DOLA) Limited Gaming Impact Grant Program, which helps fund public services and infrastructure in response to gaming-related impacts—often through pass-through agreements with local entities directly affected by gaming activities in Black Hawk and Central City.

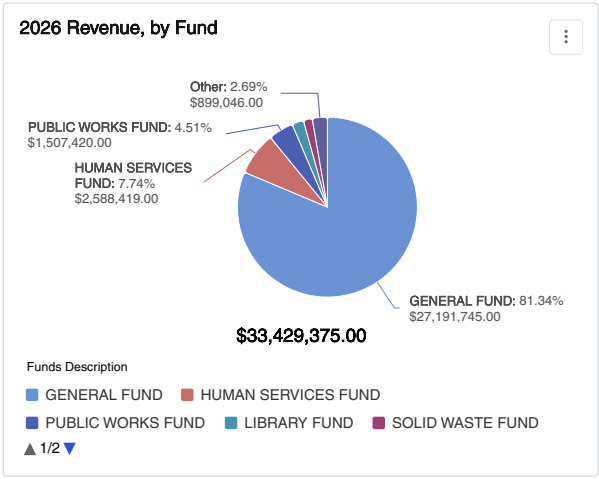
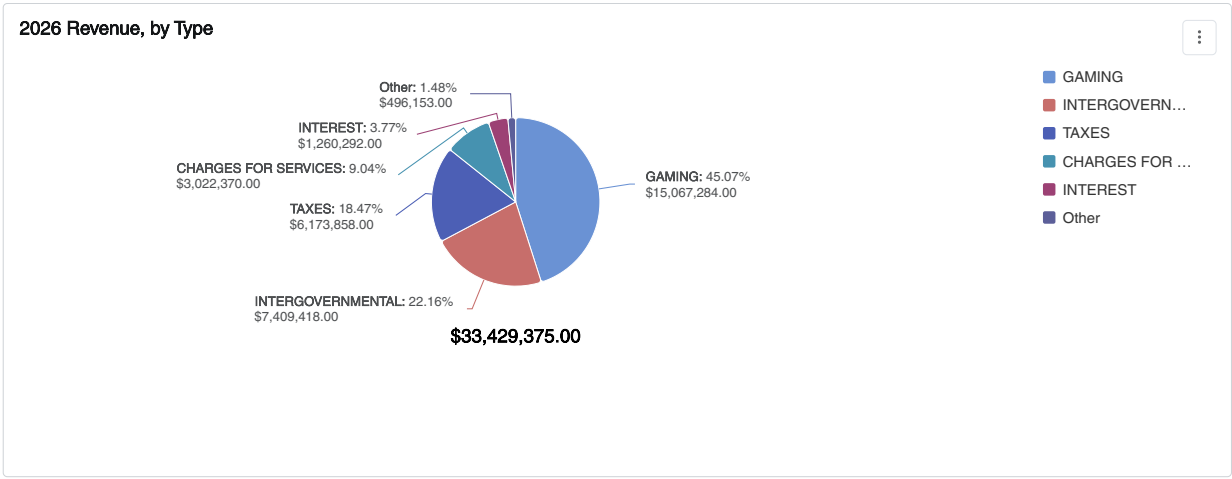
It's also important to note that these revenues can be volatile. With known and anticipated state and federal cuts, Gilpin's intergovernmental funding may shrink significantly – making the County more dependent on other revenue sources.

Tax revenue includes property taxes (vacant land, residential, commercial, industrial, agricultural, and natural resources), specific ownership tax (part of vehicle registration), lodging tax (tax on short-term stays in hotels, vacation rentals, and some campgrounds), and cigarette tax.

Charges for Services include things like transfer station fees, Clerk & Recorder fees, court fines, planning and zoning fees, and recreation programs.

Interest income includes earnings on the County's investments.

Other includes licenses and permits (building and septic permits, liquor licenses, and concealed handgun permits), as well as miscellaneous revenue (typically items like insurance claims and sale of assets)



2026 Revenue, by Fund

Funds Description	2026 Amount
General Fund	\$ 27,191,745
Human Services Fund	\$ 2,588,419
Public Works Fund	\$ 1,507,420
Library Fund	\$ 703,247
Solid Waste Fund	\$ 539,498
Lodging Tax Fund	\$ 439,225
Public Health Agency Fund	\$ 464,858
Conservation Trust Fund	\$ 63,289
Amount: Total	\$ 33,429.375

2026 Revenue - General Fund Departments

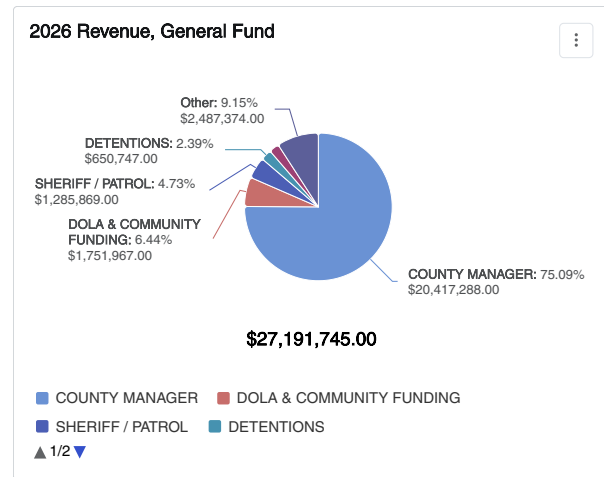
Overview of the 2026 General Fund Revenue

In 2026, the general fund revenue is anticipated to reach \$27,192,150 with revenues distributed across various departments. This pie chart visually represents the fund's division, outlining major contributions from different sectors. The largest share is attributed to the County Manager, which commands a significant portion of the budget, due to the State Gaming Funds, budgeted to be \$15,067,284 for 2026.

The DOLA & Community Funding sector holds a 6.44% share, equating to \$1,751,967. The vast majority of these funds are pass-through to local entities that have been impacted by gaming in our community.

The Sheriff's Office also receives DOLA Gaming Impact Funds, which helps to increase their revenue.

Departments Description	Amount
County Manager	\$ 20,417,288
DOLA & Community Funding	\$ 1,751,967
Sheriff / Patrol	\$ 1,285,869
Detentions	\$ 650,747
Community Development	\$ 598,500
Parks & Recreation	\$ 581,007
County Treasurer	\$ 511,000
Clerk & Recorder	\$ 478,532
Facilities	\$ 377,686
Victim Services	\$ 217,865
Dispatch	\$ 196,884
Senior Program	\$ 83,000
Public Trustee	\$ 14,645
CSU Extension	\$ 9,655
Clerk & Recorder - Elections	\$ 8,000
Veterans Services	\$ 6,000
County Assessor	\$ 3,100
County Coroner	\$ -
Emergency Management	\$ -
Amount: Total	\$ 27,191,745.



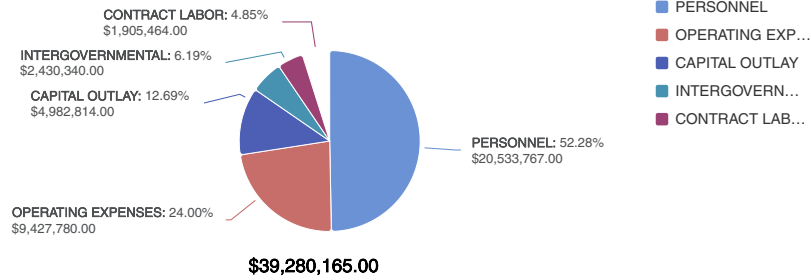
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Expenditures

2026 Expenditures, by Type

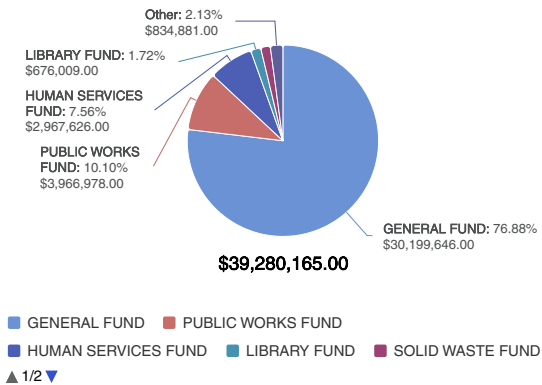
Expense Type:	2026 Amount
Personnel	\$ 20,533,767
Operating Expenses	\$ 9,427,780
Capital Outlay	\$ 4,982,814
Intergovernmental	\$ 2,430,340
Contract Labor	\$ 1,905,464
Amount: Total	\$ 39,280,165

2026 Expenditures, by Type



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2026 Expenditures, by Fund



Data Updated: Dec 14, 2025, 6:35 AM

2026 Expenditures, by Fund

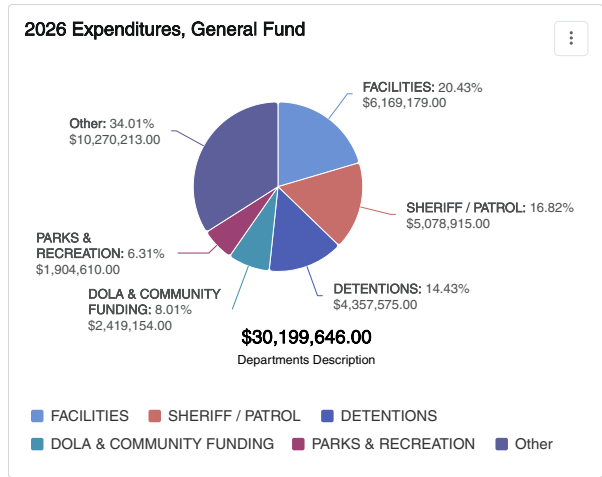
Funds Description	2026 Amount
General Fund	\$ 30,199,646
Public Works Fund	\$ 3,966,978
Human Services Fund	\$ 2,967,626
Library Fund	\$ 676,009
Solid Waste Fund	\$ 635,025
Public Health Agency Fund	\$ 458,180
Lodging Tax Fund	\$ 376,001
Conservation Trust Fund	\$ 700
Amount: Total	\$ 39,280,165

The 2026 proposed budget is primarily focused on supporting general county operations, with a significant 76.27% of the total budget allocated to the General Fund. This expenditure supports vital services such as administration and public safety, underscoring the county's commitment to maintaining its core functions.

Public Works receives the second-largest share, at 10.80%, which indicates the county's dedication to efforts in maintaining and improving public infrastructure. Additionally, Human Services are allocated 7.73% of the budget, reflective of a continuing commitment to social welfare and health programs. Smaller funds are directed toward the Library and other services, highlighting ongoing investment in community resources. This spending layout shows a strategic emphasis on essential services and infrastructure, providing transparency into how the county plans and prioritizes its financial resources for the benefit of its residents.

2026 General Fund Expenditures

Departments Description	2026 Amounts
Sheriff / Patrol	\$ 5,078,915
Facilities	\$ 6,169,179
Detentions	\$ 4,357,575
DOLA & Community Funding	\$ 2,419,154
County Manager	\$ 1,853,712
Parks & Recreation	\$ 1,904,610
Dispatch	\$ 1,272,068
Community Development	\$ 894,715
Finance	\$ 742,278
County Assessor	\$ 629,413
Clerk & Recorder	\$ 646,384
Human Resources	\$ 650,943
Attorney	\$ 540,968
Commissioners	\$ 467,771
Information Technology (IT)	\$ 451,819
County Treasurer	\$ 422,178
Senior Program	\$ 316,347
District Attorney	\$ 334,505
Victim Services	\$ 305,976
Emergency Management	\$ 285,243
County Coroner	\$ 226,575
Clerk & Recorder - Elections	\$ 95,971
CSU Extension	\$ 63,396
Veterans Services	\$ 29,118
Surveyor	\$ 26,188
Public Trustee	\$ 14,645
Amount: Total	<u>\$ 30,199,646</u>





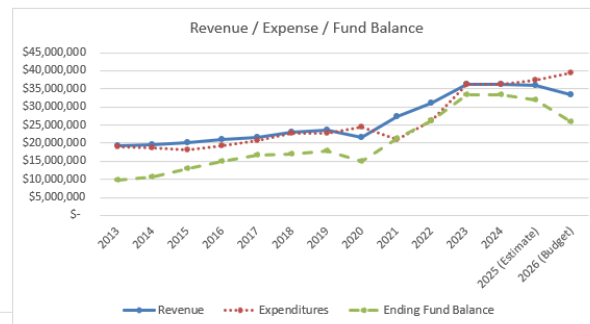
Historical Fund Balance Summary

Budget 2026

Historical Fund Balance Summary

Year	Revenue	Expenditures	Ending Fund Balance
2013	\$ 19,176,470	\$ 18,942,661	\$ 9,734,755
2014	\$ 19,553,080	\$ 18,548,342	\$ 10,739,492
2015	\$ 20,177,940	\$ 18,041,630	\$ 12,875,802
2016	\$ 21,022,813	\$ 19,315,678	\$ 14,984,127
2017	\$ 21,461,174	\$ 20,780,934	\$ 16,609,785
2018	\$ 23,064,532	\$ 22,851,473	\$ 16,822,844
2019	\$ 23,661,406	\$ 22,790,718	\$ 17,693,533
2020	\$ 21,537,997	\$ 24,299,886	\$ 14,931,644
2021	\$ 27,176,517	\$ 20,930,064	\$ 21,178,097
2022	\$ 31,177,420	\$ 26,190,339	\$ 26,171,568
2023	\$ 36,140,834	\$ 36,169,090	\$ 33,369,236
2024	\$ 36,140,834	\$ 36,169,090	\$ 33,340,980
2025 (Estimate)	\$ 35,977,693	\$ 37,502,792	\$ 31,815,880
2026 (Budget)	\$ 33,429,375	\$ 39,280,163	\$ 26,002,773

* = Years Tax Anticipation Notes were issued



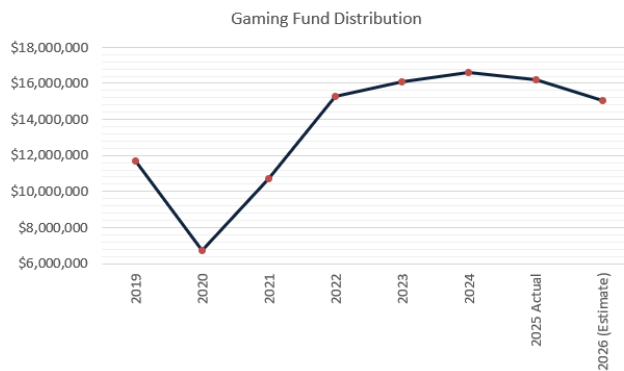


Gaming Funds

Budget 2026

State Gaming Funds - Gilpin County Distributions 2019-2026

Year	Gilpin County		Increase/Decrease Prior Year	% increase/decrease prior year
2019	\$	11,668,400	\$ 317,388	2.7%
2020	\$	6,711,856	\$ (4,956,544)	-73.8%
2021	\$	10,693,824	\$ 3,981,968	37.2%
2022	\$	15,251,005	\$ 4,557,181	29.9%
2023	\$	16,102,591	\$ 851,586	5.3%
2024	\$	16,619,508	\$ 516,917	3.1%
2025 Actual	\$	16,201,381	\$ (418,127)	-2.6%
2026 (Estimate)	\$	15,067,284	\$ (1,134,097)	-7.5%





Property Tax & Mill Levy Summary

Budget 2026

Property Tax Revenue & Mill Levy Summary

Property Tax Revenue & Mill Levy Summary

	<u>Prior Year 2024</u>		<u>Current Year 2025</u>		<u>Budget Year 2026</u>	
Assessed Valuation:	546,700,100		549,907,150		552,342,708	
	<u>Levy</u>	<u>Amount</u>	<u>Levy</u>	<u>Amount</u>	<u>Levy</u>	<u>Amount</u>
General Fund	8.029	\$ 4,389,455	8.029	\$ 4,415,205	8.029	\$ 4,434,760
Public Works Fund	0.847	\$ 463,055	0.847	\$ 465,771	0.847	\$ 467,834
Library Fund	0.239	\$ 130,661	0.239	\$ 131,428	0.239	\$ 132,010
Human Services Fund	0.441	\$ 241,095	0.441	\$ 242,509	0.441	\$ 243,583
Solid Waste Fund	0.282	\$ 154,169	0.282	\$ 155,074	0.282	\$ 155,761
Sub-Total	9.838	\$ 5,378,436	9.838	\$ 5,409,987	9.838	\$ 5,433,948
Temporary Tax Credit	(1.254)	\$ (685,562)	(.928)	\$ (510,314)	(.577)	\$ (318,702)
Abatements	0.001	\$ 547	0.000	\$ -	.000	\$ -
Library District Fund	0.856	\$ 467,975	0.847	\$ 465,771	.912	\$ 503,737
Total	9.441	\$ 5,161,396	9.757	\$ 5,365,444	10.173	\$ 5,618,983

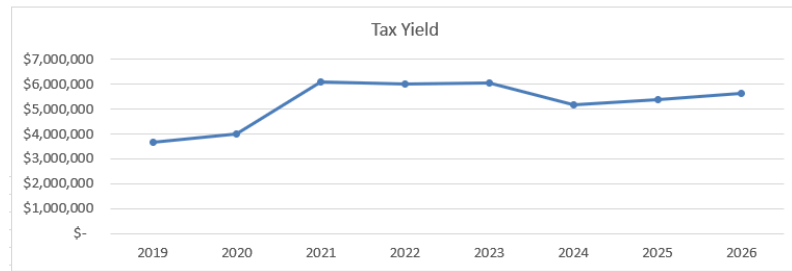
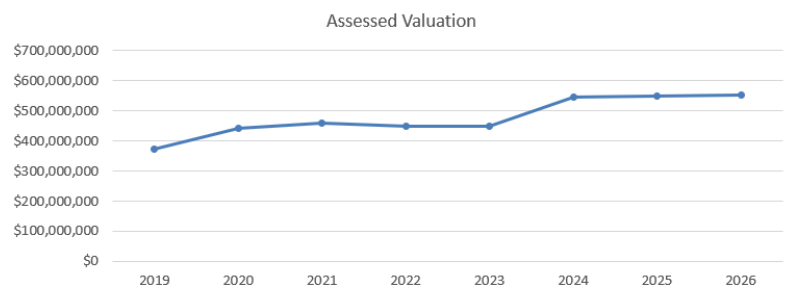
Property Tax Revenue & Mill Levy Summary (cont'd)

Below Excludes Abatements & Includes Temporary Tax Credits 2013-2026

Year	Assessed Valuation	Mill Levy	% Increase /Decrease Assessed Value Prior Year	Library District Levy	Parks & Rec Levy	Tax Yield	% Increase/ Decrease Tax Yield Prior Year	
2019	\$ 371,092,320	9.838	0.9%	0.000	0.000	\$ 3,650,806	0.9%	
2020	\$ 440,433,520	9.045	18.7%	0.000	0.000	\$ 3,983,721	9.1%	**
2021	\$ 457,501,290	9.838	3.9%	0.867	2.570	\$ 6,080,650	52.6%	
2022	\$ 449,861,207	9.838	-1.7%	0.950	2.570	\$ 6,009,246	-1.2%	
2023	\$ 448,913,080	9.838	-0.2%	0.999	2.570	\$ 6,021,270	0.2%	
2024	\$ 546,700,100	9.838	21.8%	0.856	0.000	\$ 5,161,396	-14.1%	**
2025	\$ 549,907,150	9.838	0.6%	0.847	0.000	\$ 5,365,444	-10.9%	**
2026	\$ 552,342,708	9.838	0.4%	0.912	0.000	\$ 5,618,983	8.9%	

**Note: Temporary Tax Credit Used in 2016, 2020, 2024, 2025 and 2026

Note: Assessor Changed Assessed Value for 2017 From \$359,945,030 To \$359,874,900 After the 2017 Budget was Adopted





RESERVE FUNDS

Budget 2026

Reserves				
Assigned				
Name	Description	Amount		Running Total
Open Space / Historic Preservation		\$ 113,386		\$ 113,386
Assigned Donations		\$ 58,521		\$ 171,907
SWRADAR	Reso. 25-147	\$ 2,000,000		\$ 2,171,907
Contingency Reserve (Emergency)	Reso. 22-25	\$ 4,000,000		\$ 6,171,907
TABOR		\$ 980,000		
MOEAR	Reso. 25-149	\$12,324,165	\$ 13,304,165	\$ 19,476,072
Other Fund Balances (Estimated)		\$ 6,327,008		\$ 25,803,080
Unassigned				
Unassigned		\$ 199,693		\$ 199,693
Assigned and Unassigned Reserves				\$ 26,002,773





Full Time Equivalent (FTE) Summary

Budget 2026

FTE's by Department

Includes positions paid by Gilpin County payroll, except for nine (9) Elected Officials, contracted services and personnel, election judges and independent contractors. The table below reflect rounded FTE's are rounded to the whole number by Opengov software, which is not completely accurate.

Correct FTE

FTE. TOTAL 162.81 (Not 165)

Actual Department Specific FTE

County Manager : 4.5 FTE

Coroner : .60

CSU Extention:.5

Human Services:10.73

Veteran services:.5

Library: 4.95

Parks and Recreation:14.90

Solid Waste: 4.50

Detentions: 24.50

Office of emergency management:1.50

Gilpin County Treasurer: 2.73

FTE Count by Department / Fund

2026 WORKFORCE PLAN - WORKFORCE FTE	
	2026
Full Time Equivalent (FTE)	
01 - GENERAL FUND	
11 - COMMISSIONERS	0
12 - COUNTY MANAGER	5
13 - ATTORNEY	1
14 - IT	1
15 - FINANCE	4
16 - HUMAN RESOURCES	3
19 - CSU EXTENSION	1
21 - SURVEYOR	0
22 - CLERK & RECORDER	5
23 - CLERK & RECORDER - ELECTIONS	0

2026 WORKFORCE PLAN - WORKFORCE FTE	
	2026
24 - COUNTY TREASURER	4
25 - COUNTY ASSESSOR	3
26 - FACILITIES	7
50 - VETERANS SERVICES	1
30 - SHERIFF / PATROL	28
31 - DETENTIONS	24
32 - COUNTY CORONER	1
34 - VICTIM SERVICES	3
35 - EMERGENCY MANAGEMENT	2
36 - DISPATCH	9
37 - COMMUNITY DEVELOPMENT	4
41 - SENIOR PROGRAM	3
44 - PARKS & RECREATION	15
01 - GENERAL FUND TOTAL	122
06 - SOLID WASTE FUND	5
02 - PUBLIC WORKS FUND	20
04 - HUMAN SERVICES FUND	11
05 - PUBLIC HEALTH AGENCY FUND	3
03 - LIBRARY FUND	5
FULL TIME EQUIVALENT (FTE) TOTAL	165





New & Adjusted Positions Summary

Budget 2026

New and Adjusted Positions Summary

<u>New Positions</u>			
<u>Department</u>	<u>Status</u>	<u>Title</u>	<u>Date Approved</u>
<u>Eliminated Positions</u>			
County Manager	Eliminated	Grant Manager & Writer	7/8/2025
Finance/County Manager	Eliminated	Finance Director / Assistant County Manager	7/8/2025 add/ 12/9/2025 eliminated
County Manager	Eliminated	Administrative Analyst	7/22/2025
County Manager	Eliminated	Office Assistant - County Manager	7/22/2025 added / 10/15/25 eliminated
Facilities	Eliminated	Part Time Maintenance Worker	10/15/2025
Public Works	Eliminated	Road & Bridge Supervisor	10/15/2025
Public Works	Eliminated	Road & Bridge PT Culvert Crew X2 = 1 FTE	10/15/2025
Dispatch	Eliminated	Emergency Communication 1	11/18/2025
Assessor	Eliminated	Chief Assessor	12/9/2025
<u>Increased/Adjusted Positions</u>			
County Manager	Added/Adjusted	Manager of Strategic Projects	7/22/2025
Facilities	ReAdded/Adjusted	Maintenance Technician I	10/15/2025
Finance	eliminated/ added	Finance Director	11/18/2025
Public Works	added	Lube & Maintenance Technician	11/18/2025





Grant Funded Positions

Budget 2026

Grant Funded Positions

<u>Position/Program</u>	<u>Department</u>	<u>Grant Funded</u>	<u>Details</u>	<u>End Date</u>
		<u>FTEs</u>		
Youth Camp	Parks & Rec	2.7	Partially grant funded	TBD
Victim Services Coordinator	Sheriff's Office	0.28	Partially grant funded	6/30/2027
Victim Services Advocate	Sheriff's Office	1.46	Partially grant funded	6/30/2027
Public Health Director	Public Health	0.21	Partially grant funded	6/30/2027
Community Health Specialist	Public Health	0.6	Partially grant funded	6/30/2027
<u>Total Full-Time Equivalents</u>		<u>5.25</u>		





Grants Summary

Budget 2026

Grant Revenue

Grant Revenue

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
01 - GENERAL FUND				
12 - COUNTY MANAGER				
4935 - AMERICAN RESCUE PLAN	\$42,886	\$0	\$146,143	\$0
4651 - MISCELLANEOUS GRANTS	\$19,106	\$0	\$0	\$0
4752 - FRETAC GRANT	–	\$0	–	\$0
4829 - DOLA GRANTS	–	\$0	–	–
12 - COUNTY MANAGER TOTAL	\$61,992	\$0	\$146,143	\$0
19 - CSU EXTENSION				
4297 - NOXIOUS WEED GRANT	–	–	\$0	\$4,200
4651 - MISCELLANEOUS GRANTS	–	\$3,500	\$4,950	\$0
19 - CSU EXTENSION TOTAL	–	\$3,500	\$4,950	\$4,200
22 - CLERK & RECORDER				
4423 - ELECTRONIC RECORDING TECHNOLOGY BOARD (ERTB) GRANT	–	–	–	\$37,982
4651 - MISCELLANEOUS GRANTS	\$85,713	\$0	\$53,648	\$0
22 - CLERK & RECORDER TOTAL	\$85,713	\$0	\$53,648	\$37,982
23 - CLERK & RECORDER - ELECTIONS				
4651 - MISCELLANEOUS GRANTS	\$5,735	\$0	\$0	\$0
23 - CLERK & RECORDER - ELECTIONS TOTAL	\$5,735	\$0	\$0	\$0
26 - FACILITIES				
4427 - Energy/Mineral Impact Assistance Fund (EIAF) GRANT	–	–	\$286,961	\$363,039
4651 - MISCELLANEOUS GRANTS	–	\$650,000	\$0	\$0
26 - FACILITIES TOTAL	–	\$650,000	\$286,961	\$363,039
43 - DOLA & COMMUNITY FUNDING				
4880 - Local Assistance Funding (LATCF)	\$100,000	–	–	–
4875 - EMS GRANT (FRETAC)	\$5,000	–	–	–
4651 - MISCELLANEOUS GRANTS	–	\$0	\$0	\$0
4752 - FRETAC GRANT	–	\$0	\$0	\$0
4837 - DOLA DISTRICT ATTORNEY	\$579,729	\$820,953	\$820,953	\$696,357

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
4849 - DOLA EAGLES' NEST	–	\$0	\$0	–
4850 - DOLA RE1 SCHOOL COUNSELOR	\$16,298	\$37,845	\$37,845	\$15,900
4860 - DOLA-AMBULANCE AUTHORITY	\$891,641	\$1,126,416	\$1,126,416	\$904,248
43 - DOLA & COMMUNITY FUNDING TOTAL	\$1,592,668	\$1,985,214	\$1,985,214	\$1,616,505
30 - SHERIFF / PATROL				
4444 - BULLETPROOF VEST GRANT	–	–	–	\$5,000
4285 - OT - LEAF/DUI/CDOT GRANTS	\$13,531	\$10,000	\$15,000	\$20,000
4286 - FOREST SERVICE - SHERIFF OT	\$12,706	\$8,100	\$8,100	\$8,100
4651 - MISCELLANEOUS GRANTS	\$433,824	\$0	\$22,764	\$0
4829 - DOLA GRANTS	\$25,415	\$200,000	\$219,674	\$99,281
30 - SHERIFF / PATROL TOTAL	\$485,476	\$218,100	\$265,538	\$132,381
31 - DETENTIONS				
4443 - JAIL BASED BEHAVIORAL HEALTH SERVICES (JBBS) GRANT	–	–	\$75,600	\$79,000
4651 - MISCELLANEOUS GRANTS	\$166,710	\$131,400	\$48,800	\$0
4829 - DOLA GRANTS	\$656,043	\$650,000	\$765,578	\$545,297
31 - DETENTIONS TOTAL	\$822,752	\$781,400	\$889,978	\$624,297
34 - VICTIM SERVICES				
4351 - VICTIM ADVOCATE MISC. INCOM	–	\$0	\$0	–
4352 - VICTIM SERVICES-VALE GRANT	\$52,875	\$43,200	\$43,200	\$43,200
4354 - VOCA GRANT / OVP(BEG 1/2011)	\$87,994	\$62,448	\$62,448	\$96,771
4829 - DOLA GRANTS	\$50,000	\$50,000	\$50,000	\$48,894
34 - VICTIM SERVICES TOTAL	\$190,869	\$155,648	\$155,648	\$188,865
35 - EMERGENCY MANAGEMENT				
4933 - OPHP WORKFORCE	–	\$0	–	–
4756 - EMPG-SDGA	–	\$0	\$0	–
4651 - MISCELLANEOUS GRANTS	\$19,240	\$472,120	\$172,014	\$0
4752 - FRETAC GRANT	–	\$0	\$0	–
4755 - EMERGENCY MGMT GRANT	\$68,946	\$0	\$48,000	\$0
35 - EMERGENCY MANAGEMENT TOTAL	\$88,186	\$472,120	\$220,014	\$0
36 - DISPATCH				
4651 - MISCELLANEOUS GRANTS	–	\$0	–	–
4829 - DOLA GRANTS	\$14,658	\$14,658	\$14,457	\$15,204
36 - DISPATCH TOTAL	\$14,658	\$14,658	\$14,457	\$15,204
37 - COMMUNITY DEVELOPMENT				
4433 - CLG SCHOLARSHIP GRANT	–	–	–	\$0
4424 - CEO SOLAR GRANT	–	–	\$2,991	\$0
4432 - PROP 123 GRANT	–	–	\$16,378	\$54,000
4430 - DOLA HOUSING GRANT	–	–	\$43,726	\$15,000
4427 - Energy/Mineral Impact Assistance Fund (EIAF) GRANT	–	–	–	\$75,000
4651 - MISCELLANEOUS GRANTS	\$119,160	\$195,000	\$687	\$0
37 - COMMUNITY DEVELOPMENT TOTAL	\$119,160	\$195,000	\$63,782	\$144,000
41 - SENIOR PROGRAM				
4425 - ALAN GREEN GRANT	–	–	–	\$0
4431 - CAESAR'S GRANT	–	–	–	\$5,000
4355 - VOA-SENIOR PROGRAM GRANT	\$74,993	\$88,000	\$75,000	\$73,000
4651 - MISCELLANEOUS GRANTS	–	\$0	\$0	\$0
41 - SENIOR PROGRAM TOTAL	\$74,993	\$88,000	\$75,000	\$78,000
44 - PARKS & RECREATION				
4425 - ALAN GREEN GRANT	–	–	–	\$1,800

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
4434 - YOUTH CHALLENGE GRANT	–	\$54,971	\$54,971	\$151,107
4651 - MISCELLANEOUS GRANTS	–	\$190,500	\$151,885	\$0
4674 - OBH / SABG / URHN YOUTH GRANT	–	\$0	\$202,500	\$83,000
44 - PARKS & RECREATION TOTAL	–	\$245,471	\$409,356	\$235,907
01 - GENERAL FUND TOTAL	\$3,542,202	\$4,809,111	\$4,570,689	\$3,440,380
04 - HUMAN SERVICES FUND				
00 - NON DEPARTMENTAL				
4347 - GILPIN COUNTY FOOD PANTRY CONTRIBUTION	–	–	–	\$0
4429 - FOOD PANTRY ASSISTANCE GRANT	–	–	–	\$0
4426 - ALAN GREEN GRANT - FOOD PANTRY	–	–	–	\$1,000
4428 - ALAN GREEN GRANT - SNOW PLOWING	–	–	–	\$2,000
4651 - MISCELLANEOUS GRANTS	\$59,000	\$2,000	\$2,000	\$0
4661 - Community Services Block Grant (CSBG)	–	\$5,205	\$5,205	\$5,205
4674 - OBH / SABG / URHN YOUTH GRANT	–	\$0	\$0	–
4675 - YOUTH CARE / MEDICAL ASST GRANT	\$10,591	\$0	\$0	\$0
00 - NON DEPARTMENTAL TOTAL	\$69,591	\$7,205	\$7,205	\$8,205
04 - HUMAN SERVICES FUND TOTAL	\$69,591	\$7,205	\$7,205	\$8,205
05 - PUBLIC HEALTH AGENCY FUND				
00 - NON DEPARTMENTAL				
4439 - OPHP INFRASTRUCTURE GRANT	–	–	\$136,145	\$27,987
4438 - TOBACCO (STEPP) GRANT	–	–	\$80,000	\$80,000
4441 - PH EMERGENCY PREPAREDNESS GRANT	–	–	\$38,995	\$38,974
4445 - CHILD FATALITY PREVENTION/MATERNAL CHILD HEALTH GRANT	–	–	\$4,494	\$4,697
4442 - CITIES READINESS INITIATIVE (CRI) GRANT	–	–	\$25,000	\$25,000
4435 - RADON GRANT	–	–	\$6,917	\$7,690
4437 - MASTER PH FUNDS	–	–	\$82,898	\$82,894
4436 - CORE IMMUNIZATION FUNDS	–	–	\$17,786	\$18,685
4933 - OPHP WORKFORCE	\$23,579	\$0	\$0	\$0
4447 - LPHA CHRONIC DISEASE PILOT GRANT	–	–	–	\$0
4937 - IZ FUNDS 89k	\$4,538	\$0	\$0	\$0
4446 - not currently in use	–	–	–	\$0
4934 - IZ FUNDS 125K	–	\$0	\$0	\$0
4651 - MISCELLANEOUS GRANTS	\$272,337	\$397,492	\$34,315	\$0
4663 - FEMA GRANTS	–	\$0	\$0	–
4722 - PUBLIC HEALTH CONTRACTS	\$31,345	\$22,000	\$7,100	\$11,000
4932 - ELC Grant	–	\$0	\$0	–
00 - NON DEPARTMENTAL TOTAL	\$331,798	\$419,492	\$433,650	\$296,927
05 - PUBLIC HEALTH AGENCY FUND TOTAL	\$331,798	\$419,492	\$433,650	\$296,927
03 - LIBRARY FUND				
00 - NON DEPARTMENTAL				
4651 - MISCELLANEOUS GRANTS	\$6,728	\$5,500	\$6,000	\$5,500
00 - NON DEPARTMENTAL TOTAL	\$6,728	\$5,500	\$6,000	\$5,500
03 - LIBRARY FUND TOTAL	\$6,728	\$5,500	\$6,000	\$5,500

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
REVENUES TOTAL	\$3,950,320	\$5,241,308	\$5,017,544	\$3,751,012
Expenses				
–	–	–	–	–
EXPENSES TOTAL	–	–	–	–

Grant Expense

Grant Expense

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
–	–	–	–	–
REVENUES TOTAL	–	–	–	–
Expenses				
01 - GENERAL FUND				
11 - COMMISSIONERS	–	\$0	\$0	–
12 - COUNTY MANAGER				
5183 - GRANT EXPENSE	\$17,606	\$100,000	\$100,000	\$100,000
12 - COUNTY MANAGER TOTAL	\$17,606	\$100,000	\$100,000	\$100,000
19 - CSU EXTENSION				
5601 - NOXIOUS WEED GRANT	–	–	\$3,300	\$4,200
5183 - GRANT EXPENSE	\$2,509	\$3,500	\$1,658	\$0
19 - CSU EXTENSION TOTAL	\$2,509	\$3,500	\$4,958	\$4,200
22 - CLERK & RECORDER				
5602 - ELECTRONIC RECORDING TECHNOLOGY BOARD (ERTB) GRANT	–	–	\$56,647	\$37,982
5183 - GRANT EXPENSE	\$94,894	\$21,390	\$0	\$0
22 - CLERK & RECORDER TOTAL	\$94,894	\$21,390	\$56,647	\$37,982
23 - CLERK & RECORDER - ELECTIONS				
5183 - GRANT EXPENSE	\$3,565	–	–	\$0
23 - CLERK & RECORDER - ELECTIONS TOTAL	\$3,565	–	–	\$0
26 - FACILITIES				
5606 - ENERGY/MINERAL ASST FUND GRANT (EIAF)	–	–	\$286,961	\$363,039
5183 - GRANT EXPENSE	–	\$0	\$0	–
26 - FACILITIES TOTAL	–	\$0	\$286,961	\$363,039
43 - DOLA & COMMUNITY FUNDING				
5995 - WEECYCLE	–	–	–	\$1,000
5991 - AXE & SNAX	–	–	–	\$1,500
5988 - ARPA FUNDING COMMUNITY	\$17,135	\$0	\$0	\$0
5037 - DOLA-DISTRICT ATTORNEY	\$579,725	\$820,953	\$820,953	\$696,357
5050 - DOLA-RE1 SCHOOL COUNSELING	\$16,298	\$37,845	\$37,845	\$15,900
5069 - DOLA-GILPIN AMBULANCE	\$891,641	\$1,126,416	\$1,126,416	\$904,248
5990 - EMS GRANT (FRETAC)	\$5,000	–	–	\$0
5183 - GRANT EXPENSE	–	\$0	–	–
43 - DOLA & COMMUNITY FUNDING TOTAL	\$1,509,799	\$1,985,214	\$1,985,214	\$1,619,005
30 - SHERIFF / PATROL				
5623 - BULLETPROOF VEST GRANT	–	–	–	\$5,000

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
5183 - GRANT EXPENSE	\$252,499	\$0	\$9,240	\$0
30 - SHERIFF / PATROL TOTAL	\$252,499	\$0	\$9,240	\$5,000
31 - DETENTIONS				
5622 - JAIL BASED BEHAVIORAL HEALTH SERVICES (JBBS) GRANT	–	–	\$75,600	\$79,000
5183 - GRANT EXPENSE	\$3,691	\$131,400	\$48,800	\$0
31 - DETENTIONS TOTAL	\$3,691	\$131,400	\$124,400	\$79,000
34 - VICTIM SERVICES				
5625 - VOCA GRANT	–	–	–	\$4,395
5183 - GRANT EXPENSE	\$5,060	\$2,640	\$2,775	\$0
34 - VICTIM SERVICES TOTAL	\$5,060	\$2,640	\$2,775	\$4,395
35 - EMERGENCY MANAGEMENT				
5379 - CHIPPING GRANT	–	\$0	–	–
5378 - EMPG-SDGA	–	\$0	–	–
5183 - GRANT EXPENSE	\$160,732	\$532,574	\$116,138	\$0
35 - EMERGENCY MANAGEMENT TOTAL	\$160,732	\$532,574	\$116,138	\$0
36 - DISPATCH				
5600 - BLACK HAWK IGA	\$7,200	\$62,400	\$36,400	\$0
5183 - GRANT EXPENSE	–	\$0	–	–
36 - DISPATCH TOTAL	\$7,200	\$62,400	\$36,400	\$0
37 - COMMUNITY DEVELOPMENT				
5603 - CEO SOLAR GRANT	–	–	–	\$0
5606 - ENERGY/MINERAL ASST FUND GRANT (EIAF)	–	–	–	\$75,000
5611 - PROP 123 GRANT	–	–	–	\$13,000
5609 - DOLA HOUSING GRANT	–	–	–	\$10,000
5612 - CLG SCHOLARSHIP GRANT	–	–	–	\$0
5183 - GRANT EXPENSE	–	\$324,000	\$411,558	\$0
37 - COMMUNITY DEVELOPMENT TOTAL	–	\$324,000	\$411,558	\$98,000
41 - SENIOR PROGRAM				
5604 - ALAN GREEN GRANT	–	–	–	\$0
5610 - CAESAR'S GRANT	–	–	–	\$5,000
5183 - GRANT EXPENSE	–	\$0	\$0	\$0
41 - SENIOR PROGRAM TOTAL	–	\$0	\$0	\$5,000
44 - PARKS & RECREATION				
7049 - OBH / SABG / URHN YOUTH GRANT	–	\$0	\$33,829	\$22,109
5604 - ALAN GREEN GRANT	–	\$0	–	\$1,800
5613 - YOUTH CHALLENGE GRANT	–	\$0	–	\$16,330
5183 - GRANT EXPENSE	–	\$36,655	\$150,585	\$27,495
44 - PARKS & RECREATION TOTAL	–	\$36,655	\$184,414	\$67,734
01 - GENERAL FUND TOTAL	\$2,057,555	\$3,199,773	\$3,318,705	\$2,383,355
04 - HUMAN SERVICES FUND				
00 - NON DEPARTMENTAL				
7050 - CHILD CARE STIMULUS GRANT	–	\$0	–	–
7049 - OBH / SABG / URHN YOUTH GRANT	–	\$0	–	–
5605 - ALAN GREEN GRANT - FOOD PANTRY	–	–	–	\$0
5607 - ALAN GREEN GRANT - SNOW PLOWING	–	–	–	\$4,000
5608 - FOOD PANTRY ASSISTANCE GRANT	–	–	–	\$0
5183 - GRANT EXPENSE	\$51,162	\$3,925	\$3,925	\$0

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
00 - NON DEPARTMENTAL TOTAL	\$51,162	\$3,925	\$3,925	\$4,000
04 - HUMAN SERVICES FUND TOTAL	\$51,162	\$3,925	\$3,925	\$4,000
05 - PUBLIC HEALTH AGENCY FUND				
00 - NON DEPARTMENTAL				
5618 - OPHP INFRASTRUCTURE GRANT	-	-	-	\$0
5629 - LPHA CHRONIC DISEASE PILOT GRANT	-	-	-	\$0
5614 - RADON GRANT	-	-	-	\$3,752
5616 - MASTER PH FUNDS	-	-	-	\$0
5617 - TOBACCO GRANT	-	-	-	\$5,845
5620 - PH EMERGENCY PREPAREDNESS	-	-	-	\$150
5621 - CITIES READINESS INITIATIVE (CRI) GRANT	-	-	-	\$1,633
5624 - CHILD FATALITY PREVENTION/MATERNAL CHILD HEALTH GRANT	-	-	-	\$2,800
5183 - GRANT EXPENSE	\$33,492	\$97,891	\$20,000	\$0
00 - NON DEPARTMENTAL TOTAL	\$33,492	\$97,891	\$20,000	\$14,180
05 - PUBLIC HEALTH AGENCY FUND TOTAL	\$33,492	\$97,891	\$20,000	\$14,180
03 - LIBRARY FUND				
00 - NON DEPARTMENTAL				
5183 - GRANT EXPENSE	\$6,754	\$5,500	\$6,000	\$5,500
00 - NON DEPARTMENTAL TOTAL	\$6,754	\$5,500	\$6,000	\$5,500
03 - LIBRARY FUND TOTAL	\$6,754	\$5,500	\$6,000	\$5,500
EXPENSES TOTAL	\$2,148,962	\$3,307,089	\$3,348,630	\$2,407,035





Capital Expenditures

Budget 2026

Capital Projects are based 2022 Facility Condition Assessments, with a focus on safety. These expenditures are based off the Capital Improvement Plan balanced against budget constraints each year.

Capital Projects & Vehicles

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues	–	–	–	–
Expenses				
01 - GENERAL FUND				
11 - COMMISSIONERS	–	\$0	\$0	\$0
12 - COUNTY MANAGER	\$1,383,012	\$82,526	\$82,526	\$0
14 - IT	–	\$0	\$0	\$0
19 - CSU EXTENSION	–	\$0	–	\$0
20 - PUBLIC TRUSTEE	–	\$0	\$0	\$0
22 - CLERK & RECORDER	–	\$0	\$0	\$0
23 - CLERK & RECORDER - ELECTIONS	–	\$0	\$0	\$0
24 - COUNTY TREASURER	\$49,800	\$5,000	\$5,000	\$0
25 - COUNTY ASSESSOR	\$18,545	\$0	\$0	\$0
26 - FACILITIES	\$863,037	\$1,313,383	\$908,384	\$4,174,033
30 - SHERIFF / PATROL	\$2,057,086	\$887,613	\$771,421	\$261,887
31 - DETENTIONS	\$253,451	\$2,796,930	\$234,358	\$0
32 - COUNTY CORONER	–	\$0	–	\$0
34 - VICTIM SERVICES	–	\$0	–	–
35 - EMERGENCY MANAGEMENT	–	\$30,000	\$30,000	\$0
36 - DISPATCH	–	\$0	–	\$0
37 - COMMUNITY DEVELOPMENT	\$171,000	\$0	\$0	\$0
41 - SENIOR PROGRAM	–	\$0	–	\$0
44 - PARKS & RECREATION	–	\$2,191,820	\$1,114,278	\$0
01 - GENERAL FUND TOTAL	\$4,795,929	\$7,307,272	\$3,145,967	\$4,435,920
06 - SOLID WASTE FUND	\$70,910	\$273,603	\$273,603	\$10,000
12 - LODGING TAX FUND	–	\$135,000	\$0	\$166,348
02 - PUBLIC WORKS FUND	\$841,789	\$527,784	\$531,885	\$340,546
04 - HUMAN SERVICES FUND	\$30,745	\$53,841	\$53,841	\$0
05 - PUBLIC HEALTH AGENCY FUND	–	\$0	\$0	–
03 - LIBRARY FUND	\$50,040	\$30,000	\$11,630	\$30,000
07 - CONSERVATION TRUST FUND	–	\$0	\$0	\$0
08 - PARKS & RECREATION FUND	\$1,006,683	\$0	\$0	\$0

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
EXPENSES TOTAL	\$6,796,096	\$8,327,500	\$4,016,926	\$4,982,814



Capital Vehicles

Vehicle Name	Cost
Replace Unit 163 Patrol Vehicle (includes upfitting)	\$ 75,000
Replace Unit 600 Patrol Vehicle (includes upfitting)	\$ 95,000
Facilities - replace unit 164 Technician Vehicle	\$ 72,500
TOTAL	\$ 242,500

Capital Equipment

Vehicle Name	Cost
Drug Scanner	\$ 39,380
Taser Replacements	\$ 50,000
Two-Way Radio Desktop Remote System	\$ 13,851
Load Trailer	\$ 13,800
Skid Steer (tracked)	\$ 84,903
Vehicle Tracking Devices - all county vehicles	\$ 14,096
Freightliner Dump Truck (includes upfitting)	\$ 213,896
Roll-Off Container	\$ 10,000
Cistern-Lodging tax	\$ 166,348
justice center server update	\$ 12,507
TOTAL	\$ 618,781



Professional Services

Budget 2026

Professional Services

Fund	Department	Service Name	Service Cost
1	12	BBA Water Consultants	\$ 130,500
1	13	Attorney	\$ 390,000
1	14	Contingent IT Services	\$ 15,000
1	15	Audit	\$ 29,900
1	15	Cost Allocation Plan	\$ 5,800
1	16	Compensation Study Costs / Vendor Support	\$ 25,000
1	16	Manager / Employee Training Resources	\$ 20,000
1	16	Employee Investigations	\$ 12,500
1	16	Volunteer Insurance	\$ 7,500
1	21	Surveyor Work Orders	\$ 20,000
1	22	Shredding Services	\$ 300
1	22	IDS Motor Vehicle Printing Services	\$ 1,500
1	23	Elections - DA	\$ 1,500
1	23	Shredding Services	\$ 300
1	23	Voting Support Services	\$ 1,352
1	25	Assessor Consult Services	\$ 70,000
1	26	Water Tower Inspection	\$ 25,000
1	26	Engineering Services	\$ 5,000
1	30	Concealed weapons (SB-03)	\$ 3,750
1	30	Sheriff's Office Camera - Speak Write Transcription	\$ 2,000
1	31	Biohazard Cleaning Services	\$ 1,000
1	37	Charles Abbott Associates (Building Plan Review and Inspections)	\$ 225,000
1	37	GIS Mapping Services - reduced by \$40,000	\$ 60,000
1	37	Land Use Code Update	\$ 40,000
1	37	Multi Housing	\$ 4,000
5	0	Medical Officer	\$ 5,000
5	0	Opengov fees	\$ 4,328
6	0	Annual Shred-a-thon	\$ 1,000
1	11	Lobbyist- BoCC	\$ 35,004
TOTAL			\$ 1,146,634

1	24	Treasurer	\$ 150
1	32	Coroner	\$ 1,000
1	36	dispatch	\$ 1,500
2	0	Public Works	\$ 1,750
TOTAL			\$ 1,146,634





General Fund Summary

Budget 2026

General Fund Summary

A summary of revenues and expenses for all General Fund departments. Including fund transfers.

General Fund Summary

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Gilpin County	–	–	–	–
Beginning Fund Balance	\$26,470,099	\$26,545,924	\$26,545,924	\$25,229,996
Revenues				
01 - GENERAL FUND				
12 - COUNTY MANAGER	\$22,352,424	\$21,356,751	\$21,622,221	\$20,417,288
19 - CSU EXTENSION	\$4,694	\$8,950	\$10,805	\$9,655
20 - PUBLIC TRUSTEE	\$8,764	\$14,645	\$14,645	\$14,645
22 - CLERK & RECORDER	\$494,703	\$440,550	\$455,873	\$478,532
23 - CLERK & RECORDER - ELECTIONS	\$28,743	\$2,000	\$13,356	\$8,000
24 - COUNTY TREASURER	\$714,646	\$520,500	\$520,500	\$511,000
25 - COUNTY ASSESSOR	\$6,882	\$3,100	\$5,426	\$3,100
26 - FACILITIES	\$50	\$662,000	\$288,441	\$377,686
43 - DOLA & COMMUNITY FUNDING	\$1,735,834	\$2,100,911	\$2,120,676	\$1,751,967
50 - VETERANS SERVICES	\$11,254	\$6,000	\$10,031	\$6,000
30 - SHERIFF / PATROL	\$1,504,786	\$1,322,808	\$1,409,816	\$1,285,869
31 - DETENTIONS	\$867,052	\$807,850	\$941,998	\$650,747
32 - COUNTY CORONER	–	\$0	\$0	\$0
34 - VICTIM SERVICES	\$214,869	\$179,648	\$184,648	\$217,865
35 - EMERGENCY MANAGEMENT	\$88,186	\$472,120	\$220,014	\$0
36 - DISPATCH	\$211,658	\$207,338	\$207,099	\$196,884
37 - COMMUNITY DEVELOPMENT	\$550,766	\$648,000	\$508,065	\$598,500
41 - SENIOR PROGRAM	\$82,027	\$93,000	\$82,000	\$83,000
44 - PARKS & RECREATION	–	\$582,021	\$759,949	\$581,007
95 - FUND TRANSFERS	\$177,644	\$0	\$0	\$0
01 - GENERAL FUND TOTAL	\$29,054,981	\$29,428,192	\$29,375,563	\$27,191,745
REVENUES TOTAL	\$29,054,981	\$29,428,192	\$29,375,563	\$27,191,745
Expenses				
01 - GENERAL FUND				
11 - COMMISSIONERS	\$380,269	\$423,998	\$419,468	\$467,771
12 - COUNTY MANAGER	\$3,501,997	\$2,071,633	\$1,995,209	\$1,853,712

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
13 - ATTORNEY	\$397,603	\$386,262	\$374,895	\$540,968
14 - IT	\$263,712	\$531,329	\$426,460	\$451,819
15 - FINANCE	\$589,147	\$773,528	\$742,210	\$742,278
16 - HUMAN RESOURCES	\$478,068	\$875,472	\$768,561	\$650,943
19 - CSU EXTENSION	\$56,919	\$61,245	\$61,007	\$63,396
20 - PUBLIC TRUSTEE	\$8,717	\$14,645	\$14,445	\$14,645
21 - SURVEYOR	\$27,298	\$26,524	\$30,380	\$26,188
22 - CLERK & RECORDER	\$556,766	\$653,069	\$602,197	\$646,384
23 - CLERK & RECORDER - ELECTIONS	\$106,828	\$68,674	\$68,678	\$95,971
24 - COUNTY TREASURER	\$425,698	\$463,110	\$432,098	\$422,178
25 - COUNTY ASSESSOR	\$639,128	\$733,336	\$699,333	\$629,413
26 - FACILITIES	\$2,070,989	\$2,813,383	\$2,548,995	\$6,169,179
27 - DISTRICT ATTORNEY	\$302,510	\$468,624	\$468,624	\$334,505
43 - DOLA & COMMUNITY FUNDING	\$2,320,349	\$2,862,217	\$2,862,217	\$2,419,154
50 - VETERANS SERVICES	\$29,949	\$34,736	\$31,530	\$29,118
30 - SHERIFF / PATROL	\$6,139,990	\$5,756,669	\$5,327,446	\$5,078,915
31 - DETENTIONS	\$4,003,579	\$7,111,075	\$4,150,315	\$4,357,575
32 - COUNTY CORONER	\$195,366	\$263,421	\$250,739	\$226,575
34 - VICTIM SERVICES	\$268,744	\$300,615	\$289,465	\$305,976
35 - EMERGENCY MANAGEMENT	\$283,935	\$851,552	\$275,504	\$285,243
36 - DISPATCH	\$698,681	\$1,223,556	\$967,692	\$1,272,068
37 - COMMUNITY DEVELOPMENT	\$1,101,346	\$1,201,780	\$1,088,630	\$894,715
41 - SENIOR PROGRAM	\$208,213	\$293,592	\$274,458	\$316,347
44 - PARKS & RECREATION	–	\$3,982,488	\$2,974,605	\$1,904,610
95 - FUND TRANSFERS	\$3,923,355	\$2,546,329	\$2,546,329	\$2,546,329
01 - GENERAL FUND TOTAL	\$28,979,156	\$36,792,862	\$30,691,490	\$32,745,975
EXPENSES TOTAL	\$28,979,156	\$36,792,862	\$30,691,490	\$32,745,975
Ending Fund Balance	\$26,545,925	\$19,181,254	\$25,229,997	\$19,675,766



Department Code Guide

<u>Fund Number</u>	<u>Fund Name</u>	<u>Department Number</u>	<u>Department Name</u>
1	General Fund	11	Commissioners
1	General Fund	12	County Manager
1	General Fund	13	Attorney
1	General Fund	14	Information Technology
1	General Fund	15	Finance
1	General Fund	16	Human Resources
1	General Fund	19	Colorado State University Extension
1	General Fund	20	Public Trustee
1	General Fund	21	Surveyor
1	General Fund	22	Clerk and Recorder
1	General Fund	23	Elections
1	General Fund	24	Treasurer
1	General Fund	25	Assessor
1	General Fund	26	Facilities
1	General Fund	30	Patrol
1	General Fund	31	Detentions
1	General Fund	32	Coroner
1	General Fund	34	Victim Services
1	General Fund	35	Office of Emergency Management
1	General Fund	36	Dispatch
1	General Fund	37	Community Development
1	General Fund	41	Senior Program
1	General Fund	43	District Attorney/DOLA & Community Funding
1	General Fund	44	Parks and Recreation
1	General Fund	50	Veterans' Services
2	Public Works Fund	0	N/A
3	Library Fund	0	N/A
4	Human Services Fund	0	N/A
5	Public Health Fund	0	N/A
6	Solid Waste Fund	0	N/A
7	Conservation Trust Fund	0	N/A
8	Parks & Recreation Fund- moved to General Fund 2025	0	N/A
12	Lodging Tax Fund	0	N/A





Fund Transfers

Budget 2026

Fund Transfers

Gilpin County utilizes strategic transfers from the General Fund to support essential services that operate in separate funds, but which do not receive adequate dedicated funding to operate at current service levels or are required to receive General Fund support of some kind. This includes Public Works, Solid Waste, Human Services, and Public Health. These transfers ensure continuity of operations, supplement restricted revenue sources, and help meet service demands across the county.

- **Public Works** receives General Fund support for road maintenance, snow removal, and infrastructure improvements not fully covered by Highway User Tax Funds and dedicated property taxes.
- **Solid Waste** operations are subsidized to maintain the trash tokens and slash site that are free to Gilpin County residents.
- **Human Services** rely on transfers to support mandated programs and provide critical services to vulnerable populations
- **Public Health** is required to receive a funds transfer from the General Fund, based on population each year.

These transfers reflect the county's commitment to maintaining core services while balancing fiscal responsibility and community needs.

Fund Transfers

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
01 - GENERAL FUND				
95 - FUND TRANSFERS	\$177,644	\$0	\$0	\$0
01 - GENERAL FUND TOTAL	\$177,644	\$0	\$0	\$0
REVENUES TOTAL	\$177,644	\$0	\$0	\$0
Expenses				
01 - GENERAL FUND				
95 - FUND TRANSFERS				
5999 - FUND TRANSFERS	\$3,923,355	\$2,546,329	\$2,546,329	\$2,546,329
95 - FUND TRANSFERS TOTAL	\$3,923,355	\$2,546,329	\$2,546,329	\$2,546,329
01 - GENERAL FUND TOTAL	\$3,923,355	\$2,546,329	\$2,546,329	\$2,546,329
EXPENSES TOTAL	\$3,923,355	\$2,546,329	\$2,546,329	\$2,546,329





Board of County Commissioners

Budget 2026

Board of County Commissioners (BoCC)

Mission Statement:

The Board of County Commissioners (BoCC) and all employees provide responsive services for our residents and visitors to protect, maintain and enhance our unique community, our historic and cultural heritage and our mountain environment. We focus on health, safety and well-being, partnerships, community engagement, and effective use of public resources.

Values:

- Collaborative
- Equitable
- Innovative
- Respectful
- Responsive
- Sustainable
- Trustworthy

Responsibility:

Commissioners have the responsibility for running the administrative, budgetary and policy-making functions of the county as a whole. The other constitutional officers in each county elected to four-year terms are the county clerk and recorder, county assessor, county treasurer, county sheriff, county coroner and the county surveyor. Constitutionally and statutorily, they are independent from each other and from the county commissioners. Their powers and duties are prescribed by state statute. County commissioners have no direct authority over the other elected officials' departments.



(From left to right)

Commissioner Susan Berumen, Commissioner Sandy Hollingsworth, Commissioner Jeff Aiken

BoCC

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
—	—	—	—	—

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
REVENUES TOTAL	-	-	-	-
Expenses				
01 - GENERAL FUND				
11 - COMMISSIONERS				
5001 - ELECTED OFFICIALS SALARY & DA CONTRIBUTION	\$237,410	\$268,259	\$268,259	\$268,259
5142 - HEALTH BENEFITS	\$40,218	\$63,906	\$64,000	\$69,847
5143 - RETIREMENT EXPENSE	\$11,862	\$15,729	\$13,000	\$13,436
5502 - FICA - COUNTY SHARE	\$14,586	\$16,211	\$16,297	\$16,632
5504 - MEDICARE - COUNTY SHARE	\$3,411	\$5,320	\$3,815	\$3,890
5522 - WORKERS COMPENSATION	\$271	\$242	\$207	\$242
5203 - Working Meal Budget	\$514	\$400	\$400	\$400
5172 - OFFICE SUPPLIES	\$129	\$700	\$700	\$700
5173 - EMPLOYEE RECOGNITION	\$221	\$250	\$250	\$250
5182 - OPERATING SUPPLIES	\$35	\$100	\$250	\$100
5201 - MEETINGS/CONF/TRG/MEALS	\$5,792	\$6,000	\$6,500	\$6,300
5212 - TELEPHONE / INTERNET	\$1,585	\$2,500	\$1,551	\$1,600
5232 - TRAVEL/TRANS/MILEAGE/PARKING	\$1,331	\$1,200	\$1,695	\$1,600
5242 - ADS & LEGAL NOTICES	\$128	\$1,100	\$280	\$1,100
5281 - COMPUTER ITEMS	\$39	\$500	\$100	\$0
5285 - ELECTED OFFICIAL EXPENSE	-	\$0	\$220	\$0
5353 - COMMISSIONER DISCRETIONARY	\$140	\$0	-	\$320
5382 - DUES & SUBS & LIC & PERMITS	\$40,137	\$41,581	\$41,944	\$48,091
5543 - LATE FEES / FINANCE CHARGES	-\$41	\$0	\$0	\$0
5195 - PROFESSIONAL SERVICES	\$22,500	\$0	\$0	\$35,004
11 - COMMISSIONERS TOTAL	\$380,269	\$423,998	\$419,468	\$467,771
01 - GENERAL FUND TOTAL	\$380,269	\$423,998	\$419,468	\$467,771
EXPENSES TOTAL	\$380,269	\$423,998	\$419,468	\$467,771





County Manager

Budget 2026

County Manager

The County Manager directs, administers and coordinates the activities of Gilpin County in accordance with policies, goals and objectives established by the Board of County Commissioners (BoCC). This office assists the BoCC in the development of county policies and goals that cover county operations. Provides administrative support to the BoCC in implementing the directives of the Board. It also ensures budget preparation and presentation to the BoCC and administration, including corrective actions throughout the year.

Mission -

We provide responsive services to protect, maintain and enhance our unique community, historic and cultural heritage, and our mountain environment.

Values -

Collaborative, Equitable, Innovative, Respectful, Responsive, Sustainable & Trustworthy

County Manager

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
01 - GENERAL FUND				
12 - COUNTY MANAGER				
4152 - INSURANCE	\$12,775	\$1,500	\$58,126	\$1,500
4652 - MISCELLANEOUS INCOME	\$8,748	\$3,000	\$9,134	\$8,500
4854 - LEASE AGREEMENT(S)	\$39,620	\$53,900	\$62,717	\$56,712
4413 - STATE SEVERANCE	\$275,732	\$50,000	\$20,171	\$10,000
4414 - FEDERAL MINERAL LEASE	\$5,840	\$1,000	\$5,657	\$1,000
4604 - ADMIN PGM/COST ALLOCATION PLAN	\$82,049	\$57,571	\$57,571	\$68,161
4651 - MISCELLANEOUS GRANTS	\$19,106	\$0	\$0	\$0
4655 - MISC INTERGOVERNMENTAL PMTS	\$356,214	\$62,714	\$62,714	\$74,720
4112 - CURRENT TAXES	\$3,943,138	\$3,904,891	\$3,904,891	\$4,116,058
4132 - INTEREST & PENALTIES	\$4,948	\$2,000	\$3,066	\$2,000
4582 - CIGARETTE TAX	\$3,976	\$1,500	\$2,784	\$1,500
4412 - GAMING REVENUE	\$16,619,508	\$16,096,616	\$16,201,381	\$15,067,284
4525 - INVESTMENT INTEREST INCOME	\$0	—	—	—

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
4522 - INTEREST INCOME	\$927,799	\$1,122,059	\$1,084,310	\$1,009,853
12 - COUNTY MANAGER TOTAL	\$22,299,454	\$21,356,751	\$21,472,522	\$20,417,288
01 - GENERAL FUND TOTAL	\$22,299,454	\$21,356,751	\$21,472,522	\$20,417,288
REVENUES TOTAL	\$22,299,454	\$21,356,751	\$21,472,522	\$20,417,288
Expenses				
01 - GENERAL FUND				
12 - COUNTY MANAGER				
5183 - GRANT EXPENSE	\$17,606	\$100,000	\$100,000	\$100,000
5110 - SALARY ACCRUAL	\$52,596	\$40,000	\$70,000	\$70,000
5112 - SALARIES & WAGES	\$452,625	\$509,221	\$430,107	\$458,842
5142 - HEALTH BENEFITS	\$531,940	\$115,039	\$102,789	\$141,004
5143 - RETIREMENT EXPENSE	\$21,602	\$44,281	\$20,252	\$21,663
5502 - FICA - COUNTY SHARE	\$27,431	\$34,332	\$25,928	\$28,448
5504 - MEDICARE - COUNTY SHARE	\$6,547	\$12,194	\$6,210	\$6,653
5512 - SUTA EXPENSE	\$920	\$2,747	\$881	\$918
5522 - WORKERS COMPENSATION	\$324	\$287	\$287	\$287
5203 - Working Meal Budget	\$1,228	\$600	\$1,200	\$500
5172 - OFFICE SUPPLIES	\$7,104	\$4,000	\$4,000	\$4,000
5173 - EMPLOYEE RECOGNITION	\$1,528	\$1,000	\$1,000	\$1,050
5182 - OPERATING SUPPLIES	\$4,306	\$2,000	\$2,000	\$2,000
5201 - MEETINGS/CONF/TRG/MEALS	\$5,128	\$8,000	\$5,640	\$8,000
5212 - TELEPHONE / INTERNET	\$1,292	\$1,120	\$1,120	\$1,120
5222 - POSTAGE	–	\$500	\$355	\$1,000
5232 - TRAVEL/TRANS/MILEAGE/PARKING	\$569	\$1,000	\$550	\$800
5242 - ADS & LEGAL NOTICES	\$1,355	\$1,500	\$1,500	\$1,500
5253 - LIABILITY INSURANCE	\$339,463	\$373,500	\$368,787	\$373,500
5281 - COMPUTER ITEMS	\$1,333	\$4,188	\$4,188	\$1,200
5292 - MAINTENANCE & SERVICE CONTRACTS	\$38,983	\$60,000	\$34,670	\$45,295
5333 - VOLUNTEER BOARD REIMB	–	\$900	\$900	\$900
5382 - DUES & SUBS & LIC & PERMITS	\$4,829	\$12,688	\$10,044	\$11,714
5543 - LATE FEES / FINANCE CHARGES	\$49	\$0	\$265	\$0
5544 - WATER STORAGE	\$42,869	\$60,000	\$60,000	\$60,000
5583 - EMS GRANT EXPENDITURES	–	\$5,000	\$0	\$5,000
5913 - RENT PAYMENTS	–	\$10	\$10	\$10
5945 - TREASURER'S FEES	\$343,733	\$300,000	\$360,000	\$300,000
5956 - ANIMAL CONTROL & IMPOUNDS	\$51,655	\$55,000	\$55,000	\$77,808
5195 - PROFESSIONAL SERVICES	\$161,349	\$240,000	\$245,000	\$130,500
5902 - CAPITAL OUTLAY	\$1,383,012	\$82,526	\$82,526	\$0
12 - COUNTY MANAGER TOTAL	\$3,501,377	\$2,071,633	\$1,995,209	\$1,853,712
01 - GENERAL FUND TOTAL	\$3,501,377	\$2,071,633	\$1,995,209	\$1,853,712
EXPENSES TOTAL	\$3,501,377	\$2,071,633	\$1,995,209	\$1,853,712



County Attorney

Budget 2026

Attorney

Gilpin County Attorney's Responsibilities:

- Serves as general legal counsel to the Board of County Commissioners, other elected officials, county departments and other agencies as the BoCC may request
- Serves as the legal advocate and liaison for the County with state and federal courts, agencies, private entities and individuals on all legal matters
- Helps the County create and pursue effective policies, legislation, and actions by providing a solid legal framework necessary to achieve the County's objectives

Attorney

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues	–	–	–	–
Expenses				
01 - GENERAL FUND				
13 - ATTORNEY				
5112 - SALARIES & WAGES	\$256,629	\$75,862	\$73,109	\$80,262
5142 - HEALTH BENEFITS	\$29,120	\$28,492	\$27,607	\$42,475
5143 - RETIREMENT EXPENSE	\$8,883	\$4,667	\$3,655	\$4,033
5502 - FICA - COUNTY SHARE	\$13,502	\$3,685	\$4,442	\$4,976
5504 - MEDICARE - COUNTY SHARE	\$3,657	\$1,228	\$1,041	\$1,164
5512 - SUTA EXPENSE	\$507	\$295	\$147	\$161
5522 - WORKERS COMPENSATION	\$220	\$197	\$166	\$197
5203 - Working Meal Budget	\$41	\$50	\$50	\$50
5172 - OFFICE SUPPLIES	\$189	\$300	\$0	\$0
5173 - EMPLOYEE RECOGNITION	–	\$50	\$50	\$0
5182 - OPERATING SUPPLIES	–	\$450	\$0	\$0
5193 - SETTLEMENT COSTS	–	\$10,000	\$10,000	\$10,000
5201 - MEETINGS/CONF/TRG/MEALS	\$570	\$1,000	\$225	\$1,000
5212 - TELEPHONE / INTERNET	–	\$0	\$0	\$600
5222 - POSTAGE	\$28	\$500	\$125	\$0
5232 - TRAVEL/TRANS/MILEAGE/PARKING	\$16	\$50	\$50	\$50
5242 - ADS & LEGAL NOTICES	\$483	\$5,000	\$325	\$5,000
5281 - COMPUTER ITEMS	–	\$400	\$0	\$400
5382 - DUES & SUBS & LIC & PERMITS	\$2,430	\$4,036	\$3,903	\$600

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
5195 - PROFESSIONAL SERVICES	\$81,328	\$250,000	\$250,000	\$390,000
13 - ATTORNEY TOTAL	\$397,603	\$386,262	\$374,895	\$540,968
01 - GENERAL FUND TOTAL	\$397,603	\$386,262	\$374,895	\$540,968
EXPENSES TOTAL	\$397,603	\$386,262	\$374,895	\$540,968





Information Technology (IT)

Budget 2026

Information Technology (IT)

Information Technology provides secure, efficient, and innovative technology solutions that support county operations and public services. We maintain critical infrastructure, safeguard data, and enable digital access for staff. We are committed to modernizing systems, enhancing cybersecurity, and expanding digital services to meet the evolving needs of our community.

IT

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
–	–	–	–	–
REVENUES TOTAL	–	–	–	–
Expenses				
01 - GENERAL FUND				
14 - IT				
5112 - SALARIES & WAGES	\$34,147	\$86,989	\$84,440	\$91,841
5142 - HEALTH BENEFITS	\$7,942	\$38,858	\$38,472	\$42,273
5143 - RETIREMENT EXPENSE	\$1,707	\$6,055	\$4,221	\$4,592
5502 - FICA - COUNTY SHARE	\$2,087	\$4,780	\$5,118	\$5,694
5504 - MEDICARE - COUNTY SHARE	\$488	\$1,593	\$1,196	\$1,332
5512 - SUTA EXPENSE	\$68	\$382	\$168	\$184
5522 - WORKERS COMPENSATION	–	\$197	\$0	\$197
5404 - DIGITAL ACCESSIBILITY	–	–	\$0	\$36,731
5197 - COMPLIANCE FINES	–	\$20,000	\$20,000	\$5,000
5172 - OFFICE SUPPLIES	\$507	–	–	\$0
5182 - OPERATING SUPPLIES	–	–	\$405	\$0
5201 - MEETINGS/CONF/TRG/MEALS	–	\$9,500	\$9,500	\$2,500
5212 - TELEPHONE / INTERNET	–	\$575	\$540	\$575
5280 - COMPUTER ITEMS - COUNTY-WIDE	\$101,544	\$98,400	\$98,400	\$68,300
5286 - WEBSITE	–	–	–	\$0
5292 - MAINTENANCE & SERVICE CONTRACTS	–	\$52,000	\$0	\$18,600
5116 - CONTRACT LABOR / DA STATUTORY	\$115,221	\$159,000	\$159,000	\$159,000
5195 - PROFESSIONAL SERVICES	–	\$53,000	\$5,000	\$15,000
5902 - CAPITAL OUTLAY	–	\$0	\$0	\$0
14 - IT TOTAL	\$263,712	\$531,329	\$426,460	\$451,819

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
01 - GENERAL FUND TOTAL	\$263,712	\$531,329	\$426,460	\$451,819
EXPENSES TOTAL	\$263,712	\$531,329	\$426,460	\$451,819





Finance

2026 Budget

Finance

Gilpin County Finance Department Mission:

The mission of the Finance Department is to provide accurate, financial information and services to County management, employees, public, and outside agencies in accordance with accounting and budgeting standards, so that sound financial decisions can be made.

Main Functions:

Accounts payable, accounts receivable, annual audit coordination, budget preparation, capital asset reporting, cash flow monitoring, cash reconciliation, cost allocation plan coordination, customer service, general ledger entry, grant reporting, long-term debt reporting, mill levy certification, payroll, and tax reporting.

Finance

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
–	–	–	–	–
REVENUES TOTAL	–	–	–	–
Expenses				
01 - GENERAL FUND				
15 - FINANCE				
5112 - SALARIES & WAGES	\$357,007	\$439,399	\$398,875	\$384,683
5142 - HEALTH BENEFITS	\$70,865	\$158,582	\$162,755	\$150,757
5143 - RETIREMENT EXPENSE	\$16,519	\$25,362	\$19,475	\$19,353
5502 - FICA - COUNTY SHARE	\$21,999	\$29,671	\$24,100	\$23,865
5504 - MEDICARE - COUNTY SHARE	\$5,145	\$7,926	\$6,000	\$5,581
5512 - SUTA EXPENSE	\$714	\$1,744	\$800	\$770
5522 - WORKERS COMPENSATION	\$267	\$230	\$195	\$230
5203 - Working Meal Budget	\$89	\$150	\$150	\$250
5172 - OFFICE SUPPLIES	\$606	\$800	\$800	\$800
5173 - EMPLOYEE RECOGNITION	\$85	\$200	\$200	\$200
5182 - OPERATING SUPPLIES	\$1,698	\$2,600	\$2,600	\$3,000
5201 - MEETINGS/CONF/TRG/MEALS	\$1,160	\$5,500	\$5,500	\$5,500
5212 - TELEPHONE / INTERNET	–	\$0	\$0	\$600
5222 - POSTAGE	\$3,455	\$2,900	\$2,900	\$2,900
5232 - TRAVEL/TRANS/MILEAGE/PARKING	\$191	\$400	\$400	\$500

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
5242 - ADS & LEGAL NOTICES	\$1,668	\$1,200	\$1,500	\$1,800
5281 - COMPUTER ITEMS	\$2,501	\$500	\$500	\$2,000
5292 - MAINTENANCE & SERVICE CONTRACTS	\$63,247	\$57,614	\$62,910	\$101,764
5382 - DUES & SUBS & LIC & PERMITS	\$1,429	\$800	\$909	\$1,784
5195 - PROFESSIONAL SERVICES	\$40,035	\$37,950	\$51,630	\$35,700
15 - FINANCE TOTAL	\$588,680	\$773,528	\$742,199	\$742,037
01 - GENERAL FUND TOTAL	\$588,680	\$773,528	\$742,199	\$742,037
EXPENSES TOTAL	\$588,680	\$773,528	\$742,199	\$742,037





Human Resources

Budget 2026

Human Resources (HR)

The Human Resources department is responsible for the development and implementation of human resource strategies and programs that drive and support the operational and financial needs of the County. The department leads and supports the efforts of organizational development and strategic utilization of employees to meet County goals. Human Resources serves as a business partner to leadership, an advocate for employees, and a change mentor.

Human Resources utilizes its strategic partnership with County leadership, along with the knowledge (needs and wants) of the people, to impact services in the areas of: recruitment; benefits; compensation (strategic pay and recognition); performance management; employee relations; career and succession planning; employee development; training; and risk management.

Human Resources

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues	–	–	–	–
Expenses				
01 - GENERAL FUND				
16 - HUMAN RESOURCES				
5125 - HIRING INCENTIVE	–	\$42,000	\$42,000	\$0
5121 - RETENTION INCENTIVE	–	\$230,000	\$165,000	\$0
5122 - REFERRAL INCENTIVE	–	\$14,400	\$14,400	\$14,400
5112 - SALARIES & WAGES	\$264,752	\$288,725	\$264,957	\$305,583
5113 - OVERTIME WAGES	\$241	\$0	\$200	\$0
5142 - HEALTH BENEFITS	\$75,190	\$102,828	\$100,784	\$111,536
5143 - RETIREMENT EXPENSE	\$13,083	\$21,389	\$13,247	\$15,356
5502 - FICA - COUNTY SHARE	\$16,172	\$20,707	\$16,111	\$18,946
5504 - MEDICARE - COUNTY SHARE	\$3,782	\$6,947	\$3,767	\$4,431
5512 - SUTA EXPENSE	\$530	\$1,536	\$533	\$611
5522 - WORKERS COMPENSATION	\$214	\$186	\$158	\$186
5408 - SAFETY COMMITTEE	–	–	–	\$2,500
5406 - HEALTH AND WELLNESS COMMITTEE	–	–	–	\$7,120
5203 - Working Meal Budget	\$54	\$200	\$200	\$200
5153 - EMPLOYMENT TESTING	\$12,574	\$10,815	\$10,815	\$10,815
5172 - OFFICE SUPPLIES	\$412	\$1,005	\$1,005	\$1,005
5173 - EMPLOYEE RECOGNITION	\$15,767	\$30,000	\$30,000	\$31,500

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
5182 - OPERATING SUPPLIES	\$994	\$1,500	\$1,500	\$1,500
5201 - MEETINGS/CONF/TRG/MEALS	\$5,241	\$6,000	\$6,000	\$6,000
5222 - POSTAGE	\$145	\$250	\$250	\$250
5232 - TRAVEL/TRANS/MILEAGE/PARKING	\$276	\$600	\$600	\$600
5242 - ADS & LEGAL NOTICES	\$1,074	\$4,000	\$4,650	\$4,400
5281 - COMPUTER ITEMS	\$9	\$200	\$200	\$200
5292 - MAINTENANCE & SERVICE CONTRACTS	\$29,549	\$36,584	\$36,584	\$39,204
5382 - DUES & SUBS & LIC & PERMITS	\$7,750	\$9,600	\$9,600	\$9,600
5195 - PROFESSIONAL SERVICES	\$30,259	\$46,000	\$46,000	\$65,000
16 - HUMAN RESOURCES TOTAL	\$478,068	\$875,472	\$768,561	\$650,943
01 - GENERAL FUND TOTAL	\$478,068	\$875,472	\$768,561	\$650,943
EXPENSES TOTAL	\$478,068	\$875,472	\$768,561	\$650,943





CSU Extension

Budget 2026

CSU Extension

CSU Extension empowers Coloradans to address important and emerging community issues using dynamic, science-based educational resources. Gilpin County CSU Extension helps mountain residents improve their quality of life by offering a website, classes, and programs which provide unbiased, research-based information on natural resources, mountain horticulture, wildfire, forestry, noxious weeds, 4-H youth development, and more. Our 4-H programs help youth and young adults develop leadership and life skills.

CSU Extension

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
01 - GENERAL FUND				
19 - CSU EXTENSION				
4299 - EXT-TAXABLE DONATNS/FDRSRS	\$4,294	\$5,100	\$5,500	\$5,100
4346 - DONATIONS/EXTENSION FEES	\$400	\$350	\$355	\$355
4297 - NOXIOUS WEED GRANT	–	–	\$0	\$4,200
4651 - MISCELLANEOUS GRANTS	–	\$3,500	\$4,950	\$0
19 - CSU EXTENSION TOTAL	\$4,694	\$8,950	\$10,805	\$9,655
01 - GENERAL FUND TOTAL	\$4,694	\$8,950	\$10,805	\$9,655
REVENUES TOTAL	\$4,694	\$8,950	\$10,805	\$9,655
Expenses				
01 - GENERAL FUND				
19 - CSU EXTENSION				
5601 - NOXIOUS WEED GRANT	–	–	\$3,300	\$4,200
5183 - GRANT EXPENSE	\$2,509	\$3,500	\$1,658	\$0
5112 - SALARIES & WAGES	\$21,811	\$22,277	\$20,940	\$23,302
5142 - HEALTH BENEFITS	\$9	\$0	\$28	\$24
5143 - RETIREMENT EXPENSE	–	\$600	\$0	\$0
5502 - FICA - COUNTY SHARE	\$1,352	\$1,038	\$1,316	\$1,445
5504 - MEDICARE - COUNTY SHARE	\$316	\$225	\$310	\$338
5512 - SUTA EXPENSE	\$44	\$50	\$46	\$47
5522 - WORKERS COMPENSATION	\$3	\$15	\$14	\$15
5203 - Working Meal Budget	\$154	\$200	\$200	\$200
5172 - OFFICE SUPPLIES	\$1,398	\$1,275	\$1,275	\$1,275
5173 - EMPLOYEE RECOGNITION	\$41	\$100	\$100	\$100
5182 - OPERATING SUPPLIES	\$99	\$600	\$600	\$600

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
5184 - DONATION EXPENSE	\$3,952	\$4,780	\$4,780	\$4,780
5201 - MEETINGS/CONF/TRG/MEALS	\$1,203	\$1,500	\$1,500	\$1,500
5204 - WEED ERADICATION-ROW	\$7,040	\$7,000	\$7,000	\$7,000
5212 - TELEPHONE / INTERNET	\$730	\$675	\$530	\$675
5222 - POSTAGE	–	\$10	\$10	\$10
5232 - TRAVEL/TRANS/MILEAGE/PARKING	\$281	\$600	\$600	\$600
5281 - COMPUTER ITEMS	\$200	\$250	\$250	\$0
5382 - DUES & SUBS & LIC & PERMITS	\$202	\$200	\$200	\$200
5116 - CONTRACT LABOR / DA STATUTORY	\$15,575	\$16,350	\$16,350	\$17,085
19 - CSU EXTENSION TOTAL	\$56,919	\$61,245	\$61,007	\$63,396
01 - GENERAL FUND TOTAL	\$56,919	\$61,245	\$61,007	\$63,396
EXPENSES TOTAL	\$56,919	\$61,245	\$61,007	\$63,396





Surveyor

Budget 2026

Surveyor

The County Surveyor is a elected official and must be a licensed Professional Land Surveyor in Colorado. The primary function of surveyor is to create and maintain a plat record file and indexing system for all survey plats.

Surveyor

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
–	–	–	–	–
REVENUES TOTAL	–	–	–	–
Expenses				
01 - GENERAL FUND				
21 - SURVEYOR				
5001 - ELECTED OFFICIALS SALARY & DA CONTRIBUTION	\$4,418	\$4,595	\$4,595	\$4,595
5142 - HEALTH BENEFITS	\$276	\$374	\$276	\$84
5143 - RETIREMENT EXPENSE	–	\$0	\$0	\$0
5502 - FICA - COUNTY SHARE	\$274	\$250	\$285	\$285
5504 - MEDICARE - COUNTY SHARE	\$64	\$148	\$67	\$67
5522 - WORKERS COMPENSATION	\$3	\$7	\$7	\$7
5182 - OPERATING SUPPLIES	\$302	\$1,000	\$1,000	\$1,000
5382 - DUES & SUBS & LIC & PERMITS	–	\$150	\$150	\$150
5195 - PROFESSIONAL SERVICES	\$21,960	\$20,000	\$24,000	\$20,000
21 - SURVEYOR TOTAL	\$27,298	\$26,524	\$30,380	\$26,188
01 - GENERAL FUND TOTAL	\$27,298	\$26,524	\$30,380	\$26,188
EXPENSES TOTAL	\$27,298	\$26,524	\$30,380	\$26,188



Clerk & Recorder / Elections

Budget 2026

Clerk & Recorder

Mission:

The mission of the Clerk & Recorder's office is to deliver the highest quality customer service to our residents.

Responsibilities:

The Clerk's office secures, preserves and makes accessible the county's vital, business and official records and works together as a team in the pursuit of excellence. The Clerk's office contains Motor Vehicle Services (a state entity), and works with the state to provide services to county residents to ensure their vehicles are properly registered and titled.

The residents are our main focus and are treated with courtesy, friendliness and respect at the Recording and Motor Vehicle offices and throughout the Elections process.

Clerk & Recorder

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
01 - GENERAL FUND				
22 - CLERK & RECORDER				
4212 - CLERK & RECORDER	\$144,472	\$209,000	\$175,000	\$209,000
4265 - C&R LATE FEES	\$13,167	\$14,500	\$12,700	\$14,500
4266 - C&R UNINSURED MOTORIST FEES	\$3,115	\$3,900	\$5,000	\$3,900
4267 - C&R ERECORDING FEES	\$1,545	\$1,500	\$1,675	\$1,500
4423 - ELECTRONIC RECORDING TECHNOLOGY BOARD (ERTB) GRANT	—	—	—	\$37,982
4651 - MISCELLANEOUS GRANTS	\$85,713	\$0	\$53,648	\$0
4512 - SPECIFIC OWNERSHIP TAX	\$245,741	\$210,000	\$206,200	\$210,000
4262 - LIQUOR LICENSES	\$950	\$1,650	\$1,650	\$1,650
22 - CLERK & RECORDER TOTAL	\$494,703	\$440,550	\$455,873	\$478,532
01 - GENERAL FUND TOTAL	\$494,703	\$440,550	\$455,873	\$478,532
REVENUES TOTAL	\$494,703	\$440,550	\$455,873	\$478,532
Expenses				
01 - GENERAL FUND				
22 - CLERK & RECORDER				

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
5602 - ELECTRONIC RECORDING TECHNOLOGY BOARD (ERTB) GRANT	–	–	\$56,647	\$37,982
5183 - GRANT EXPENSE	\$94,894	\$21,390	\$0	\$0
5001 - ELECTED OFFICIALS SALARY & DA CONTRIBUTION	\$78,645	\$81,465	\$81,465	\$81,465
5112 - SALARIES & WAGES	\$233,026	\$278,602	\$281,094	\$291,279
5113 - OVERTIME WAGES	\$488	\$3,000	\$3,000	\$488
5142 - HEALTH BENEFITS	\$78,729	\$115,500	\$109,500	\$162,802
5143 - RETIREMENT EXPENSE	\$12,954	\$45,554	\$15,147	\$16,025
5502 - FICA - COUNTY SHARE	\$18,997	\$34,560	\$21,928	\$23,140
5504 - MEDICARE - COUNTY SHARE	\$4,443	\$11,181	\$5,129	\$5,412
5512 - SUTA EXPENSE	\$456	\$2,236	\$555	\$584
5522 - WORKERS COMPENSATION	\$320	\$261	\$225	\$261
5203 - Working Meal Budget	–	\$360	\$360	\$360
5162 - RECORD ARCHIVING/DIGITIZING	–	\$1,000	\$1,000	\$0
5172 - OFFICE SUPPLIES	\$1,516	\$2,000	\$2,000	\$2,000
5173 - EMPLOYEE RECOGNITION	\$68	\$300	\$300	\$301
5182 - OPERATING SUPPLIES	\$891	\$2,000	\$2,000	\$2,000
5192 - BOE ARBITRATOR	–	\$1,000	\$499	\$500
5201 - MEETINGS/CONF/TRG/MEALS	–	\$1,530	\$1,530	\$1,530
5210 - PRINTING	–	\$500	\$500	\$500
5212 - TELEPHONE / INTERNET	\$528	\$850	\$529	\$850
5222 - POSTAGE	\$10,047	\$11,000	\$11,000	\$11,000
5232 - TRAVEL/TRANS/MILEAGE/PARKING	–	\$150	\$150	\$150
5242 - ADS & LEGAL NOTICES	\$27	\$350	\$350	\$350
5281 - COMPUTER ITEMS	\$97	\$750	\$750	\$750
5282 - REPAIR & MAINTENANCE	–	\$0	\$30	\$0
5292 - MAINTENANCE & SERVICE CONTRACTS	\$26,953	\$34,300	\$3,245	\$3,429
5382 - DUES & SUBS & LIC & PERMITS	\$1,399	\$1,430	\$1,464	\$1,426
5195 - PROFESSIONAL SERVICES	-\$7,711	\$1,800	\$1,800	\$1,800
22 - CLERK & RECORDER TOTAL	\$556,766	\$653,069	\$602,197	\$646,384
01 - GENERAL FUND TOTAL	\$556,766	\$653,069	\$602,197	\$646,384
EXPENSES TOTAL	\$556,766	\$653,069	\$602,197	\$646,384

Elections

The County Clerk & Recorder is an elected official responsible for conducting fair and secure elections.

There will be 2 elections in 2026. The Primary will be held in June 2026, and the General Election will be held November 2026.

Preparing for an Election includes, but is not limited to, setting up the Election in SCORE and the voting system; recruiting, training and scheduling election judges; creating the ballots, coordinating with the districts on the ballots; collecting, processing and counting ballots and reporting vote numbers.

Elections are an unfunded state mandate, however reimbursement rates from the Secretary of State's Office have changed. The Primary and General Election will be reimbursed at 45% of submitted and approved expenses.



Elections

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
01 - GENERAL FUND				
23 - CLERK & RECORDER - ELECTIONS				
4264 - ELECTION FEES	\$23,008	\$2,000	\$13,356	\$8,000
4651 - MISCELLANEOUS GRANTS	\$5,735	\$0	\$0	\$0
23 - CLERK & RECORDER - ELECTIONS TOTAL	\$28,743	\$2,000	\$13,356	\$8,000
01 - GENERAL FUND TOTAL	\$28,743	\$2,000	\$13,356	\$8,000
REVENUES TOTAL	\$28,743	\$2,000	\$13,356	\$8,000
Expenses				
01 - GENERAL FUND				
23 - CLERK & RECORDER - ELECTIONS				
5183 - GRANT EXPENSE	\$3,565	–	–	\$0
5111 - ELECTION JUDGES	\$9,150	\$11,000	\$11,000	\$22,000
5112 - SALARIES & WAGES	\$24,700	\$0	\$0	\$0
5113 - OVERTIME WAGES	–	\$0	\$0	\$0
5502 - FICA - COUNTY SHARE	–	\$275	\$275	\$1,364
5504 - MEDICARE - COUNTY SHARE	–	\$162	\$162	\$319
5512 - SUTA EXPENSE	\$63	\$0	\$0	\$44
5522 - WORKERS COMPENSATION	\$457	\$96	\$96	\$96
5203 - Working Meal Budget	\$718	\$360	\$360	\$850
5153 - EMPLOYMENT TESTING	\$258	\$241	\$241	\$500
5172 - OFFICE SUPPLIES	\$574	\$400	\$400	\$800
5182 - OPERATING SUPPLIES	\$267	\$1,000	\$1,000	\$1,300
5201 - MEETINGS/CONF/TRG/MEALS	\$751	\$1,680	\$1,680	\$1,680
5210 - PRINTING	\$15,178	\$15,000	\$15,000	\$28,000
5212 - TELEPHONE / INTERNET	\$509	\$516	\$520	\$516
5222 - POSTAGE	\$4,163	\$1,875	\$1,875	\$3,400
5232 - TRAVEL/TRANS/MILEAGE/PARKING	\$14	\$480	\$480	\$200
5242 - ADS & LEGAL NOTICES	\$360	\$750	\$750	\$750
5281 - COMPUTER ITEMS	\$100	\$1,000	\$1,000	\$1,000
5292 - MAINTENANCE & SERVICE CONTRACTS	\$27,050	\$27,591	\$27,591	\$30,000
5195 - PROFESSIONAL SERVICES	\$18,953	\$6,248	\$6,248	\$3,152
23 - CLERK & RECORDER - ELECTIONS TOTAL	\$106,828	\$68,674	\$68,678	\$95,971
01 - GENERAL FUND TOTAL	\$106,828	\$68,674	\$68,678	\$95,971
EXPENSES TOTAL	\$106,828	\$68,674	\$68,678	\$95,971



Treasurer / Public Trustee

Budget 2026

Treasurer

The County Treasurer is an elected official responsible for collecting property taxes, managing county funds, and overseeing investments to ensure financial stability and growth. In Colorado, the Treasurer also serves as the Public Trustee, administering foreclosure processes and ensuring transparency in property transactions.

This office plays a critical role in safeguarding public resources, supporting county operations, and maintaining trust through sound fiscal management and statutory compliance.

Treasurer

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
01 - GENERAL FUND				
24 - COUNTY TREASURER				
4142 - ADVERTISING - PROPERTY TAX	\$5,629	\$5,500	\$5,500	\$3,000
4575 - TREASURER'S COMMISSION	\$694,179	\$500,000	\$500,000	\$500,000
4662 - BONUS ON TREASURER SALE	\$14,839	\$15,000	\$15,000	\$8,000
24 - COUNTY TREASURER TOTAL	\$714,646	\$520,500	\$520,500	\$511,000
01 - GENERAL FUND TOTAL	\$714,646	\$520,500	\$520,500	\$511,000
REVENUES TOTAL	\$714,646	\$520,500	\$520,500	\$511,000
Expenses				
01 - GENERAL FUND				
24 - COUNTY TREASURER				
5001 - ELECTED OFFICIALS SALARY & DA CONTRIBUTION	\$78,645	\$81,465	\$81,465	\$81,465
5112 - SALARIES & WAGES	\$172,754	\$187,142	\$179,205	\$181,387
5113 - OVERTIME WAGES	\$852	\$2,500	\$885	\$852
5142 - HEALTH BENEFITS	\$51,935	\$82,804	\$82,450	\$77,868
5143 - RETIREMENT EXPENSE	\$11,064	\$25,180	\$11,430	\$11,603
5502 - FICA - COUNTY SHARE	\$15,530	\$19,464	\$15,765	\$16,350
5504 - MEDICARE - COUNTY SHARE	\$3,632	\$6,524	\$3,654	\$3,824
5512 - SUTA EXPENSE	\$342	\$1,316	\$350	\$364
5522 - WORKERS COMPENSATION	\$239	\$165	\$140	\$165
5203 - Working Meal Budget	\$24	\$150	\$150	\$150

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
5172 - OFFICE SUPPLIES	\$1,655	\$1,800	\$1,800	\$1,800
5173 - EMPLOYEE RECOGNITION	\$124	\$150	\$150	\$150
5182 - OPERATING SUPPLIES	\$553	\$600	\$804	\$600
5201 - MEETINGS/CONF/TRG/MEALS	\$1,915	\$2,000	\$2,000	\$2,250
5210 - PRINTING	\$4,293	\$5,000	\$5,000	\$5,500
5212 - TELEPHONE / INTERNET	\$594	\$600	\$600	\$600
5222 - POSTAGE	\$6,000	\$7,100	\$7,100	\$8,100
5232 - TRAVEL/TRANS/MILEAGE/PARKING	\$729	\$500	\$500	\$500
5242 - ADS & LEGAL NOTICES	\$2,928	\$5,500	\$5,500	\$3,000
5281 - COMPUTER ITEMS	\$398	\$4,400	\$4,400	\$0
5292 - MAINTENANCE & SERVICE CONTRACTS	\$27,613	\$22,600	\$22,600	\$24,500
5382 - DUES & SUBS & LIC & PERMITS	\$1,250	\$1,000	\$1,000	\$1,000
5195 - PROFESSIONAL SERVICES	-\$7,169	\$150	\$150	\$150
5902 - CAPITAL OUTLAY	\$49,800	\$5,000	\$5,000	\$0
24 - COUNTY TREASURER TOTAL	\$425,698	\$463,110	\$432,098	\$422,178
01 - GENERAL FUND TOTAL	\$425,698	\$463,110	\$432,098	\$422,178
EXPENSES TOTAL	\$425,698	\$463,110	\$432,098	\$422,178

Public Trustee

In Colorado, the County Treasurer also serves as the Public Trustee, a unique dual role that ensures transparency and accountability in property transactions. The Public Trustee is responsible for administering foreclosures of deeds of trust, releasing liens, and managing public auctions in accordance with state law. This office plays a vital role in protecting property rights, supporting homeowners, and maintaining public trust in real estate processes. Through careful oversight and compliance, the Public Trustee ensures that all actions are conducted fairly, efficiently, and with integrity.

Public Trustee

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
01 - GENERAL FUND				
20 - PUBLIC TRUSTEE				
4213 - PUBLIC TRUSTEE SALARY	\$8,764	\$14,645	\$14,645	\$14,645
20 - PUBLIC TRUSTEE TOTAL	\$8,764	\$14,645	\$14,645	\$14,645
01 - GENERAL FUND TOTAL	\$8,764	\$14,645	\$14,645	\$14,645
REVENUES TOTAL	\$8,764	\$14,645	\$14,645	\$14,645
Expenses				
01 - GENERAL FUND				
20 - PUBLIC TRUSTEE				
5001 - ELECTED OFFICIALS SALARY & DA CONTRIBUTION	\$7,767	\$12,500	\$12,500	\$12,500
5143 - RETIREMENT EXPENSE	\$345	\$750	\$750	\$750
5502 - FICA - COUNTY SHARE	\$480	\$456	\$456	\$456
5504 - MEDICARE - COUNTY SHARE	\$112	\$375	\$175	\$375
5522 - WORKERS COMPENSATION	\$14	\$14	\$14	\$14
5201 - MEETINGS/CONF/TRG/MEALS	–	\$150	\$150	\$150
5382 - DUES & SUBS & LIC & PERMITS	–	\$400	\$400	\$400
20 - PUBLIC TRUSTEE TOTAL	\$8,717	\$14,645	\$14,445	\$14,645
01 - GENERAL FUND TOTAL	\$8,717	\$14,645	\$14,445	\$14,645
EXPENSES TOTAL	\$8,717	\$14,645	\$14,445	\$14,645





Assessor

Budget 2026

Assessor

The Assessor is an elected official responsible for identifying, classifying, and valuing all real and personal property in Gilpin County according to statutory provisions. The equitable assessment of property ensures a fair tax distribution relative to the value of similar properties.

Assessor

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
01 - GENERAL FUND				
25 - COUNTY ASSESSOR				
4172 - LATE PENALTY	\$3,156	\$600	\$2,926	\$600
4292 - ASSESSOR FEES	\$3,727	\$2,500	\$2,500	\$2,500
25 - COUNTY ASSESSOR TOTAL	\$6,882	\$3,100	\$5,426	\$3,100
01 - GENERAL FUND TOTAL	\$6,882	\$3,100	\$5,426	\$3,100
REVENUES TOTAL	\$6,882	\$3,100	\$5,426	\$3,100
Expenses				
01 - GENERAL FUND				
25 - COUNTY ASSESSOR				
5001 - ELECTED OFFICIALS SALARY & DA CONTRIBUTION	\$78,645	\$81,465	\$81,465	\$81,465
5112 - SALARIES & WAGES	\$284,049	\$305,148	\$306,086	\$199,755
5142 - HEALTH BENEFITS	\$110,527	\$162,200	\$159,631	\$142,784
5143 - RETIREMENT EXPENSE	\$17,926	\$29,568	\$19,538	\$14,168
5502 - FICA - COUNTY SHARE	\$22,498	\$30,553	\$23,202	\$17,436
5504 - MEDICARE - COUNTY SHARE	\$5,262	\$9,619	\$5,426	\$4,078
5512 - SUTA EXPENSE	\$574	\$2,267	\$605	\$400
5522 - WORKERS COMPENSATION	\$5,656	\$1,912	\$1,599	\$1,912
5203 - Working Meal Budget	\$134	\$200	\$200	\$200
5172 - OFFICE SUPPLIES	\$1,642	\$1,400	\$1,400	\$1,400
5173 - EMPLOYEE RECOGNITION	\$200	\$200	\$200	\$200
5201 - MEETINGS/CONF/TRG/MEALS	\$1,928	\$2,850	\$2,850	\$2,970
5210 - PRINTING	–	\$1,500	\$1,585	\$0
5212 - TELEPHONE / INTERNET	\$790	\$1,400	\$0	\$0
5222 - POSTAGE	\$611	\$5,200	\$5,200	\$2,000

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
5232 - TRAVEL/TRANS/MILEAGE/PARKING	\$436	\$0	\$250	\$450
5242 - ADS & LEGAL NOTICES	\$7	\$10	\$10	\$10
5281 - COMPUTER ITEMS	\$2,579	\$0	\$0	\$0
5292 - MAINTENANCE & SERVICE CONTRACTS	\$30,860	\$40,000	\$31,042	\$31,016
5382 - DUES & SUBS & LIC & PERMITS	\$2,908	\$2,824	\$2,824	\$2,949
5116 - CONTRACT LABOR / DA STATUTORY	\$51,325	\$55,020	\$56,220	\$56,220
25 - COUNTY ASSESSOR TOTAL	\$618,558	\$733,336	\$699,333	\$559,413
01 - GENERAL FUND TOTAL	\$618,558	\$733,336	\$699,333	\$559,413
EXPENSES TOTAL	\$618,558	\$733,336	\$699,333	\$559,413





Facilities

Budget 2026

Facilities

The Facilities Department is responsible for the maintenance, safety, and efficient operation of county-owned buildings, equipment and grounds. This team ensures that public spaces are clean, secure, and functional for employees and residents alike.

Facilities supports county operations by managing repairs, renovations, custodial services, and capital projects. The department plays a key role in preserving county assets and providing safe, accessible environments for public service delivery.

Facilities

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
01 - GENERAL FUND				
26 - FACILITIES				
4322 - EV CHARGER FEES	–	\$10,000	\$1,480	\$14,647
4321 - FACILITY FEES	\$50	\$2,000	\$0	\$0
4427 - Energy/Mineral Impact Assistance Fund (EIAF) GRANT	–	–	\$286,961	\$363,039
4651 - MISCELLANEOUS GRANTS	–	\$650,000	\$0	\$0
26 - FACILITIES TOTAL	\$50	\$662,000	\$288,441	\$377,686
01 - GENERAL FUND TOTAL	\$50	\$662,000	\$288,441	\$377,686
REVENUES TOTAL	\$50	\$662,000	\$288,441	\$377,686
Expenses				
01 - GENERAL FUND				
26 - FACILITIES				
5606 - ENERGY/MINERAL ASST FUND GRANT (EIAF)	–	–	\$286,961	\$363,039
5125 - HIRING INCENTIVE	–	–	–	\$7,000
5121 - RETENTION INCENTIVE	\$3,500	–	–	\$0
5122 - REFERRAL INCENTIVE	\$1,000	–	–	\$0
5112 - SALARIES & WAGES	\$381,347	\$505,121	\$420,675	\$495,697
5113 - OVERTIME WAGES	\$2,461	\$5,800	\$5,800	\$2,500
5117 - ON CALL WAGES	\$4,140	\$50,000	\$7,580	\$10,000
5120 - BONUS	\$2,500	\$0	\$0	\$0
5123 - SO HOLIDAY PAY	–	\$0	\$0	\$0
5142 - HEALTH BENEFITS	\$81,855	\$140,078	\$140,000	\$194,628
5143 - RETIREMENT EXPENSE	\$18,453	\$31,894	\$20,455	\$21,821
5502 - FICA - COUNTY SHARE	\$24,230	\$32,399	\$27,570	\$31,508
5504 - MEDICARE - COUNTY SHARE	\$5,667	\$11,057	\$6,441	\$7,369
5512 - SUTA EXPENSE	\$787	\$2,445	\$922	\$1,016

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
5522 - WORKERS COMPENSATION	\$8,874	\$7,256	\$7,251	\$7,256
5261 - UTILITIES - COMM CTR ANNEX	–	–	–	\$20,000
5247 - UTILITIES - EV CHARGERS	–	–	\$0	\$6,462
5203 - Working Meal Budget	–	\$300	\$300	\$300
5172 - OFFICE SUPPLIES	\$913	\$600	\$1,075	\$800
5173 - EMPLOYEE RECOGNITION	–	\$300	\$460	\$300
5181 - OPERATING - NON RECURRING	\$5,314	\$5,000	\$5,100	\$7,500
5182 - OPERATING SUPPLIES	\$56,486	\$44,000	\$44,000	\$55,000
5201 - MEETINGS/CONF/TRG/MEALS	\$3,284	\$3,000	\$3,000	\$6,000
5212 - TELEPHONE / INTERNET	\$58,045	\$72,150	\$72,150	\$75,500
5222 - POSTAGE	–	\$100	\$100	\$0
5232 - TRAVEL/TRANS/MILEAGE/PARKING	\$6,922	\$13,150	\$8,040	\$13,150
5249 - UTILITIES - HUGHESVILLE	\$349	\$500	\$500	\$650
5250 - UTILITIES - SO ANNEX	\$4,960	\$3,400	\$6,000	\$8,000
5251 - UTILITIES - CC COURTHOUSE	\$19,046	\$25,500	\$25,500	\$27,000
5254 - UTILITIES-COLD STORAGE BLDG	\$8,418	\$11,200	\$11,200	\$13,000
5256 - UTILITIES - JUSTICE CENTER	\$140,407	\$166,500	\$166,500	\$211,700
5258 - UTILITIES-APEX	\$51,610	\$39,500	\$39,500	\$42,000
5259 - UTILITIES/BARN & FAIRGROUNDS	\$17,682	\$23,750	\$23,750	\$31,750
5260 - UTILITIES/15193 HWY 119/HHS	\$9,323	\$8,850	\$8,850	\$10,350
5281 - COMPUTER ITEMS	–	\$250	\$250	\$250
5282 - REPAIR & MAINTENANCE	\$184,546	\$157,500	\$180,000	\$177,500
5283 - R&M - NON PW VEHICLES	–	\$21,700	\$5,000	\$1,200
5292 - MAINTENANCE & SERVICE CONTRACTS	\$48,396	\$50,000	\$50,000	\$50,000
5382 - DUES & SUBS & LIC & PERMITS	\$235	\$5,100	\$5,100	\$5,100
5392 - UNIFORMS	\$3,328	\$3,600	\$2,500	\$2,500
5543 - LATE FEES / FINANCE CHARGES	\$21	\$0	\$81	\$0
5911 - SAFETY	\$7,616	\$3,000	\$3,000	\$11,000
5928 - EQUIPMENT RENTAL	–	\$5,000	\$5,000	\$5,000
5116 - CONTRACT LABOR / DA STATUTORY	\$45,133	\$35,000	\$35,000	\$41,300
5195 - PROFESSIONAL SERVICES	\$1,105	\$15,000	\$15,000	\$30,000
5902 - CAPITAL OUTLAY	\$863,037	\$1,313,383	\$908,384	\$4,174,033
26 - FACILITIES TOTAL	\$2,070,989	\$2,813,383	\$2,548,995	\$6,169,179
01 - GENERAL FUND TOTAL	\$2,070,989	\$2,813,383	\$2,548,995	\$6,169,179
EXPENSES TOTAL	\$2,070,989	\$2,813,383	\$2,548,995	\$6,169,179





District Attorney

1st Judicial (Gilpin and Jefferson)

Budget 2026

District Attorney (DA)

The DA is an elected official charged with prosecuting violations of state criminal laws within Gilpin and Jefferson counties. They are one of 22 different DA's offices across Colorado. Each of the 22 judicial districts is represented by an elected District Attorney.

The mission of the District Attorney's Office is to do justice through the vigorous investigation and prosecution of criminal offenses, including felony, misdemeanor, and traffic offenses. The District Attorney's Office is committed to maintaining a safe community for the citizens, businesses, and visitors of Gilpin County. The commitment to the people of Gilpin County requires the dedication of significant resources and personnel, including Deputy District Attorneys, Investigators, Victim/Witness Advocates, IT specialists, and support staff.





District Attorney

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
01 - GENERAL FUND				
43 - DOLA & COMMUNITY FUNDING	\$579,729	\$820,953	\$820,953	\$696,357
01 - GENERAL FUND TOTAL	\$579,729	\$820,953	\$820,953	\$696,357
REVENUES TOTAL	\$579,729	\$820,953	\$820,953	\$696,357
Expenses				
01 - GENERAL FUND				
27 - DISTRICT ATTORNEY				
5001 - ELECTED OFFICIALS SALARY & DA CONTRIBUTION	–	\$156,208	\$156,208	\$0
5116 - CONTRACT LABOR / DA STATUTORY	\$302,510	\$312,416	\$312,416	\$334,505
27 - DISTRICT ATTORNEY TOTAL	\$302,510	\$468,624	\$468,624	\$334,505
43 - DOLA & COMMUNITY FUNDING				
5037 - DOLA-DISTRICT ATTORNEY	\$579,725	\$820,953	\$820,953	\$696,357
43 - DOLA & COMMUNITY FUNDING TOTAL	\$579,725	\$820,953	\$820,953	\$696,357
01 - GENERAL FUND TOTAL	\$882,235	\$1,289,577	\$1,289,577	\$1,030,862
EXPENSES TOTAL	\$882,235	\$1,289,577	\$1,289,577	\$1,030,862





Sheriff's Office

Budget 2026

Gilpin County Sheriff's Office

Mission Statement:

It is the Mission of the Gilpin County Sheriff's Office to serve the citizens and visitors of Gilpin County by providing the highest level of professional law enforcement, detention, court security and victim services that protects and preserves the Constitutional Rights of the people, and mandates impartial enforcement of the law. The men and women of the Gilpin County Sheriff's Office are entrusted to protect the lives and property of the citizens of Gilpin County, to preserve the peace, and to prevent crime and disorder in partnership with our community.

Vision Statement:

We earn the respect and confidence of the public as professional public safety organization. We are innovative and responsive to the needs of those we serve and work in partnership with our community.

The Sheriff's Office provides many services to the community through the Detentions Division, Emergency Management, Communications Division and Victim Services Division.

Sheriff's Office Summary

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
01 - GENERAL FUND				
30 - SHERIFF / PATROL	\$1,504,786	\$1,322,808	\$1,409,816	\$1,285,869
31 - DETENTIONS	\$867,052	\$807,850	\$941,998	\$650,747
34 - VICTIM SERVICES	\$214,869	\$179,648	\$184,648	\$217,865
35 - EMERGENCY MANAGEMENT	\$88,186	\$472,120	\$220,014	\$0
36 - DISPATCH	\$211,658	\$207,338	\$207,099	\$196,884
01 - GENERAL FUND TOTAL	\$2,886,551	\$2,989,764	\$2,963,575	\$2,351,365
REVENUES TOTAL	\$2,886,551	\$2,989,764	\$2,963,575	\$2,351,365
Expenses				
01 - GENERAL FUND				
30 - SHERIFF / PATROL	\$6,139,990	\$5,756,669	\$5,327,446	\$5,078,915
31 - DETENTIONS	\$4,003,579	\$7,111,075	\$4,150,315	\$4,357,575
34 - VICTIM SERVICES	\$268,744	\$300,615	\$289,465	\$305,976
35 - EMERGENCY MANAGEMENT	\$283,935	\$851,552	\$275,504	\$285,243
36 - DISPATCH	\$698,681	\$1,223,556	\$967,692	\$1,272,068

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
01 - GENERAL FUND TOTAL	\$11,394,928	\$15,243,467	\$11,010,422	\$11,299,777
EXPENSES TOTAL	\$11,394,928	\$15,243,467	\$11,010,422	\$11,299,777

Sheriff / Patrol

Within the Patrol Division we provide:

Law Enforcement Services

- Patrolling and Community Policing in Central City
- Patrolling and Community Policing in the County
- Gilpin County School Resource Deputy

Records Division

- Civil Process
- Public Information Officer
- Sex Offender Registration
- Concealed Handgun Permits
- Sheriff Sales
- Dog Tags

Evidence

- Management, Storage and Destruction



Sheriff / Patrol

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
01 - GENERAL FUND				
30 - SHERIFF / PATROL				
4272 - COURTS - FINES - DUI/DOG/ETC	\$6,679	\$12,000	\$12,000	\$12,000
4340 - FEES	\$12,333	\$7,000	\$7,000	\$7,000
4341 - P.O.S.T. FEES	\$504	\$400	\$500	\$400
4654 - CENTRAL CITY PATROLLING	\$949,735	\$1,018,290	\$1,018,290	\$1,030,412
4762 - SPECIAL PROGRAMS/EVENTS	–	\$1,500	\$1,500	\$1,500
4360 - PARKING VIOLATIONS	\$1,425	\$3,000	\$2,345	\$3,000
4152 - INSURANCE	–	\$0	\$17,980	\$0
4346 - DONATIONS/EXTENSION FEES	\$730	\$800	\$1,063	\$800
4552 - SALE OF ASSETS/EQUIPMENT	\$31,270	\$0	\$28,468	\$30,000
4652 - MISCELLANEOUS INCOME	\$4,176	\$100	\$1,014	\$100
4444 - BULLETPROOF VEST GRANT	–	–	–	\$5,000

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
4285 - OT - LEAF/DUI/CDOT GRANTS	\$13,531	\$10,000	\$15,000	\$20,000
4286 - FOREST SERVICE - SHERIFF OT	\$12,706	\$8,100	\$8,100	\$8,100
4344 - GILPIN SCHOOL SRO	–	\$44,068	\$44,068	\$53,126
4651 - MISCELLANEOUS GRANTS	\$433,824	\$0	\$22,764	\$0
4655 - MISC INTERGOVERNMENTAL PMTS	–	\$150	\$0	\$150
4829 - DOLA GRANTS	\$25,415	\$200,000	\$219,674	\$99,281
4857 - CONTRIBUTIONS	–	\$2,400	\$0	\$0
4345 - CONCEALED HANDGUN PERMITS	\$12,459	\$15,000	\$10,050	\$15,000
30 - SHERIFF / PATROL TOTAL	\$1,504,786	\$1,322,808	\$1,409,816	\$1,285,869
01 - GENERAL FUND TOTAL	\$1,504,786	\$1,322,808	\$1,409,816	\$1,285,869
REVENUES TOTAL	\$1,504,786	\$1,322,808	\$1,409,816	\$1,285,869
Expenses				
01 - GENERAL FUND				
30 - SHERIFF / PATROL				
5623 - BULLETPROOF VEST GRANT	–	–	–	\$5,000
5183 - GRANT EXPENSE	\$252,499	\$0	\$9,240	\$0
5001 - ELECTED OFFICIALS SALARY & DA CONTRIBUTION	\$102,171	\$105,834	\$105,834	\$105,834
5125 - HIRING INCENTIVE	–	–	–	\$4,000
5121 - RETENTION INCENTIVE	\$35,625	–	–	\$0
5112 - SALARIES & WAGES	\$1,915,330	\$2,536,214	\$2,369,325	\$2,584,920
5113 - OVERTIME WAGES	\$145,441	\$120,000	\$163,500	\$88,300
5117 - ON CALL WAGES	\$13,170	\$15,704	\$15,704	\$13,170
5118 - OVERTIME LEAF/DUI/CDOT	–	\$15,000	\$15,000	\$20,000
5119 - OVERTIME FOREST	–	\$18,100	\$8,100	\$8,100
5120 - BONUS	\$2,500	\$0	\$0	\$0
5123 - SO HOLIDAY PAY	\$99,337	\$87,810	\$108,000	\$78,013
5142 - HEALTH BENEFITS	\$523,106	\$786,431	\$769,591	\$872,927
5143 - RETIREMENT EXPENSE	\$104,659	\$215,614	\$122,712	\$136,568
5502 - FICA - COUNTY SHARE	\$142,390	\$222,243	\$166,321	\$177,955
5504 - MEDICARE - COUNTY SHARE	\$33,301	\$68,997	\$40,555	\$41,618
5512 - SUTA EXPENSE	\$4,455	\$8,433	\$5,460	\$5,529
5522 - WORKERS COMPENSATION	\$60,885	\$59,684	\$51,027	\$59,684
5203 - Working Meal Budget	\$1,489	\$200	\$200	\$800
5153 - EMPLOYMENT TESTING	\$1,910	\$8,900	\$8,900	\$8,900
5165 - INTOXILYZER SUPPLIES	\$129	\$1,220	\$1,220	\$1,220
5172 - OFFICE SUPPLIES	\$4,553	\$5,202	\$5,202	\$5,500
5173 - EMPLOYEE RECOGNITION	\$970	\$3,350	\$3,350	\$3,350
5182 - OPERATING SUPPLIES	\$8,013	\$7,000	\$7,000	\$7,000
5184 - DONATION EXPENSE	–	\$0	–	\$0
5201 - MEETINGS/CONF/TRG/MEALS	\$12,871	\$18,200	\$18,200	\$19,100
5212 - TELEPHONE / INTERNET	\$26,321	\$28,000	\$28,000	\$28,000
5222 - POSTAGE	\$1,546	\$1,935	\$2,201	\$2,000
5232 - TRAVEL/TRANS/MILEAGE/PARKING	\$53,258	\$44,000	\$57,591	\$49,000
5242 - ADS & LEGAL NOTICES	–	\$150	\$150	\$150
5253 - LIABILITY INSURANCE	\$226,027	\$179,400	\$174,790	\$181,400
5262 - SPECIAL PROGRAM EXPENSES	\$31,161	\$31,175	\$31,175	\$31,175
5281 - COMPUTER ITEMS	\$4,155	\$13,000	\$18,925	\$18,710
5282 - REPAIR & MAINTENANCE	\$63,009	\$70,000	\$50,000	\$50,000
5286 - WEBSITE	–	\$350	\$350	\$350

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
5292 - MAINTENANCE & SERVICE CONTRACTS	\$152,122	\$106,000	\$106,000	\$110,500
5373 - FIRE MIT/SAR/GAA/WILDLAND FIRE	\$5,000	\$5,000	\$5,000	\$5,000
5381 - INVESTIGATIVE	\$3,893	\$2,300	\$2,552	\$3,500
5382 - DUES & SUBS & LIC & PERMITS	\$6,569	\$27,905	\$29,000	\$31,905
5392 - UNIFORMS	\$19,705	\$34,700	\$34,700	\$34,700
5543 - LATE FEES / FINANCE CHARGES	\$269	\$0	\$0	\$0
5582 - COMMUNICATIONS	\$9,859	\$9,400	\$9,400	\$9,400
5901 - EQUIP / VEH ACCESSORIES <5K	\$2,804	\$5,000	\$5,000	\$5,000
5912 - LEASE PAYMENTS	\$8,410	\$3,000	\$3,000	\$3,000
5195 - PROFESSIONAL SERVICES	\$3,993	\$3,605	\$3,750	\$5,750
5902 - CAPITAL OUTLAY	\$2,057,086	\$887,613	\$771,421	\$261,887
30 - SHERIFF / PATROL TOTAL	\$6,139,990	\$5,756,669	\$5,327,446	\$5,078,915
01 - GENERAL FUND TOTAL	\$6,139,990	\$5,756,669	\$5,327,446	\$5,078,915
EXPENSES TOTAL	\$6,139,990	\$5,756,669	\$5,327,446	\$5,078,915

Detentions

Detentions

Within the Detention Division we provide:

Mandatory Jail Services

- Protect the public by incarcerating accused and adjudicated adult offenders.
- Provide humane treatment of all inmates
- Provide a secure jail facility (durable/operational locks and doors) with video surveillance.
- Provide meal service to all inmates.
- Provide medical, mental health, addiction, and dental services to inmates within the facility.
- Inmate transportation of our inmates for medical appointments outside the facility, including security escort.
- Inmate transportation for emergency medical treatment, including security escort.
- Assure court appearances of our inmates who are located in our jail, including security escort.
- Inmate transportation for Gilpin court appearances for those located at other jails around the state, and across the country.
- Inmate transportation for warrant arrests, on Gilpin warrants, for those located outside our jurisdiction, including from jails around the state and across the country.
- Court security at the court's entry point, 1.4 FTE.
- Responsible for Justice Center security, including judges, court clerks, Human Services, Probation, Victim Services, and sheriff office front office staff.
- Coordinate jury trials and court schedules with court clerk staff
- Provide programs to inmates such as religious, recreational, library, and visitation services both in person and virtual.
- Ensure proper legal visits from visiting attorneys, and public defender's office, for our inmates.
- Provide a law library service.
- Law enforcement services within the facility, including investigatory services for crimes committed inside the jail.
- Finger printing services for court orders and sex offender registration.
- Train new hires (14 weeks) to be successful detention officers and deputies.
- Train detention officers at the police academy (22 weeks) to become Colorado POST certified.
- Cross train deputies (13 weeks) for patrol duties, for future transfer.
- Backup patrol deputies.
- Manage the inmate trustee program within the jail, giving work to the inmates and opportunity to earn time off their sentence.
- Manage the inmate work release program, to allow inmates to keep their employment, earn time off their sentences, and comply with judicial orders.

Community and Other Services

- Provide "Meals on Wheels" to our community.
- Finger print services for concealed carry permits.
- Animal housing for stray animals. Temporary holding until the animal can be released to its rightful owner or moved to Charlie's Place.
- Courtesy rides. Include rides to out of County and local residents who were recently released from jail, to move them safely through our community.
- Assist citizens who enter the justice center through the sheriff office and court entrances, often we are first point of contact.
- Run the testing and hiring process, in coordination with HR for new sheriff's office deputies.
- Interact with the public and inmates with a community policing mindset.



Detentions

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
01 - GENERAL FUND				
31 - DETENTIONS				
4327 - LAUNDRY SERVICES	\$2,000	\$0	\$804	\$0
4329 - BOOKING FEES	\$6,300	\$8,000	\$6,500	\$8,000
4331 - FINGERPRINTS	\$3,690	\$3,000	\$3,000	\$3,000
4333 - INMATE HOUSING	–	\$5,000	\$27,589	\$6,000
4334 - MEDICAL	\$2,268	\$1,200	\$1,212	\$1,200
4336 - WORK RELEASE	\$16,282	\$8,000	\$8,000	\$7,000
4337 - PHONES	\$13,471	\$1,000	\$3,522	\$1,000
4339 - BONDING FEES	\$282	\$250	\$465	\$250
4652 - MISCELLANEOUS INCOME	\$7	\$0	\$928	\$0
4443 - JAIL BASED BEHAVIORAL HEALTH SERVICES (JBBS) GRANT	–	–	\$75,600	\$79,000
4651 - MISCELLANEOUS GRANTS	\$166,710	\$131,400	\$48,800	\$0
4829 - DOLA GRANTS	\$656,043	\$650,000	\$765,578	\$545,297
31 - DETENTIONS TOTAL	\$867,052	\$807,850	\$941,998	\$650,747
01 - GENERAL FUND TOTAL	\$867,052	\$807,850	\$941,998	\$650,747
REVENUES TOTAL	\$867,052	\$807,850	\$941,998	\$650,747
Expenses				
01 - GENERAL FUND				
31 - DETENTIONS				
5622 - JAIL BASED BEHAVIORAL HEALTH SERVICES (JBBS) GRANT	–	–	\$75,600	\$79,000
5183 - GRANT EXPENSE	\$3,691	\$131,400	\$48,800	\$0
5125 - HIRING INCENTIVE	–	–	–	\$20,500
5121 - RETENTION INCENTIVE	\$39,125	–	–	\$0
5112 - SALARIES & WAGES	\$1,793,297	\$1,980,020	\$1,742,533	\$2,127,114
5113 - OVERTIME WAGES	\$149,530	\$160,000	\$139,450	\$80,000
5120 - BONUS	\$3,750	\$0	\$0	\$0
5123 - SO HOLIDAY PAY	\$82,991	\$96,285	\$96,285	\$76,415
5142 - HEALTH BENEFITS	\$489,219	\$566,905	\$557,254	\$719,231
5143 - RETIREMENT EXPENSE	\$92,438	\$157,476	\$89,375	\$105,614
5502 - FICA - COUNTY SHARE	\$126,612	\$162,167	\$130,058	\$141,579
5504 - MEDICARE - COUNTY SHARE	\$29,611	\$50,392	\$30,282	\$33,111
5512 - SUTA EXPENSE	\$4,127	\$5,766	\$4,242	\$4,567

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
5522 - WORKERS COMPENSATION	\$43,619	\$44,134	\$36,113	\$44,134
5203 - Working Meal Budget	\$259	\$1,000	\$1,000	\$1,000
5153 - EMPLOYMENT TESTING	\$3,362	\$0	\$0	\$5,400
5172 - OFFICE SUPPLIES	\$3,928	\$4,700	\$4,700	\$4,700
5181 - OPERATING - NON RECURRING	–	\$0	\$0	\$23,630
5182 - OPERATING SUPPLIES	\$39,308	\$58,750	\$58,750	\$58,750
5194 - MEDICAL	\$463,406	\$446,700	\$446,700	\$366,286
5201 - MEETINGS/CONF/TRG/MEALS	\$42,664	\$50,000	\$50,000	\$52,500
5212 - TELEPHONE / INTERNET	\$11,078	\$14,000	\$11,600	\$14,000
5232 - TRAVEL/TRANS/MILEAGE/PARKING	\$4,269	\$4,000	\$4,155	\$4,500
5281 - COMPUTER ITEMS	\$4,916	\$6,750	\$6,750	\$6,750
5282 - REPAIR & MAINTENANCE	\$13,508	\$34,000	\$34,000	\$34,000
5292 - MAINTENANCE & SERVICE CONTRACTS	\$26,644	\$33,500	\$33,500	\$40,219
5382 - DUES & SUBS & LIC & PERMITS	\$80	\$700	\$700	\$700
5384 - PRISONERS MEALS	\$243,618	\$275,000	\$275,000	\$280,000
5391 - EXTRADITIONS	\$7,450	\$12,000	\$12,000	\$12,000
5392 - UNIFORMS	\$22,167	\$17,500	\$22,563	\$20,000
5543 - LATE FEES / FINANCE CHARGES	\$51	\$0	\$0	\$0
5912 - LEASE PAYMENTS	\$5,410	–	–	\$0
7020 - EMERGENCY ASSISTANCE	–	–	–	\$875
5195 - PROFESSIONAL SERVICES	–	\$1,000	\$4,547	\$1,000
5902 - CAPITAL OUTLAY	\$253,451	\$2,796,930	\$234,358	\$0
31 - DETENTIONS TOTAL	\$4,003,579	\$7,111,075	\$4,150,315	\$4,357,575
01 - GENERAL FUND TOTAL	\$4,003,579	\$7,111,075	\$4,150,315	\$4,357,575
EXPENSES TOTAL	\$4,003,579	\$7,111,075	\$4,150,315	\$4,357,575

Victim Services

It is the mission of the Gilpin County Victim Services Office to provide 24/7 crisis intervention and referral to victims of crime and/or trauma within Gilpin County. Gilpin County Victim Services supports Gilpin County Sheriff's Office and Black Hawk Police Department to provide state mandated victim advocacy to the victims of the crimes listed in Colorado's Victim Rights Act. Gilpin County Victim Services also provides general information and referrals to community members with victim related concerns.



Victim Services

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
01 - GENERAL FUND				
34 - VICTIM SERVICES				
4278 - VICTIM SERVICES-BLACK HAWK	\$20,000	\$20,000	\$25,000	\$25,000
4350 - VICTIM SERVICES-CENTRAL CITY	\$4,000	\$4,000	\$4,000	\$4,000
4352 - VICTIM SERVICES-VALE GRANT	\$52,875	\$43,200	\$43,200	\$43,200
4354 - VOCA GRANT / OVP(BEG 1/2011)	\$87,994	\$62,448	\$62,448	\$96,771
4829 - DOLA GRANTS	\$50,000	\$50,000	\$50,000	\$48,894
34 - VICTIM SERVICES TOTAL	\$214,869	\$179,648	\$184,648	\$217,865
01 - GENERAL FUND TOTAL	\$214,869	\$179,648	\$184,648	\$217,865
REVENUES TOTAL	\$214,869	\$179,648	\$184,648	\$217,865
Expenses				
01 - GENERAL FUND				
34 - VICTIM SERVICES				
5625 - VOCA GRANT	—	—	—	\$4,395
5183 - GRANT EXPENSE	\$5,060	\$2,640	\$2,775	\$0
5112 - SALARIES & WAGES	\$184,997	\$196,757	\$194,567	\$204,013
5113 - OVERTIME WAGES	\$527	\$1,000	\$800	\$1,000
5117 - ON CALL WAGES	\$8,952	\$8,000	\$9,700	\$10,000
5120 - BONUS	\$2,500	\$0	\$0	\$0
5142 - HEALTH BENEFITS	\$31,459	\$46,257	\$42,904	\$47,049
5143 - RETIREMENT EXPENSE	\$9,240	\$13,536	\$9,800	\$10,223

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
5502 - FICA - COUNTY SHARE	\$12,168	\$15,527	\$13,121	\$13,331
5504 - MEDICARE - COUNTY SHARE	\$2,846	\$4,141	\$3,100	\$3,118
5512 - SUTA EXPENSE	\$394	\$500	\$432	\$430
5522 - WORKERS COMPENSATION	\$355	\$300	\$257	\$257
5203 - Working Meal Budget	\$191	\$100	\$100	\$100
5172 - OFFICE SUPPLIES	\$671	\$850	\$850	\$900
5182 - OPERATING SUPPLIES	\$339	\$240	\$943	\$240
5201 - MEETINGS/CONF/TRG/MEALS	\$1,437	\$3,300	\$3,300	\$3,300
5212 - TELEPHONE / INTERNET	\$5,430	\$4,700	\$3,916	\$4,000
5232 - TRAVEL/TRANS/MILEAGE/PARKING	\$851	\$1,400	\$1,400	\$1,400
5292 - MAINTENANCE & SERVICE CONTRACTS	\$1,327	\$1,367	\$1,500	\$1,545
5392 - UNIFORMS	–	\$0	–	\$375
7020 - EMERGENCY ASSISTANCE	–	–	–	\$300
34 - VICTIM SERVICES TOTAL	\$268,744	\$300,615	\$289,465	\$305,976
01 - GENERAL FUND TOTAL	\$268,744	\$300,615	\$289,465	\$305,976
EXPENSES TOTAL	\$268,744	\$300,615	\$289,465	\$305,976

Emergency Management

The Vision of the Gilpin County Office of Emergency Management is:

Integrated and collaborative emergency management focused on prevention, planning, and mitigation and improving our ability to prepare, respond and recover thereby promoting the resilience, sustainability and competitiveness of Gilpin County.

The Mission of the Gilpin County Office of Emergency Management is:

Serve as the leading authority on emergency preparedness for the Gilpin County community by providing structure and guidance that address the needs of emergency management under understood structure and in an All-Hazards approach.

The Responsibilities of the Gilpin County Office of Emergency Management is:

The Gilpin County Office of Emergency Management (OEM) is responsible for preparing for, responding to, recovering from, and mitigating the impacts of natural and human-caused disasters within the county. OEM works collaboratively with local, state, and federal partners, as well as non-profit and private-sector organizations, to develop and maintain comprehensive emergency plans, coordinate training and exercises, and ensure effective response strategies.

Key responsibilities include:

- **Emergency Planning:** Developing and updating emergency operations plans to address a wide range of potential hazards, including wildfires, severe weather, floods, hazardous materials incidents, and public health emergencies.
- **Public Preparedness:** Educating residents, businesses, and community organizations on emergency preparedness and resilience through outreach, training, and public information campaigns.
- **Incident Coordination:** Leading and coordinating multi-agency response efforts during emergencies and disasters, including activation of the Emergency Operations Center (EOC).
- **Disaster Recovery:** Assisting with short- and long-term recovery efforts following an emergency, including damage assessment, resource coordination, and support for individuals and communities affected.
- **Mitigation Initiatives:** Implementing programs and projects aimed at reducing risks and enhancing the county's ability to withstand future emergencies.

The OEM serves as a vital resource to ensure the safety, security, and resilience of Gilpin County and its residents in the face of emergencies.

Emergency Management

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
01 - GENERAL FUND				
35 - EMERGENCY MANAGEMENT				
4751 - GCART	–	\$0	\$0	\$0
4651 - MISCELLANEOUS GRANTS	\$19,240	\$472,120	\$172,014	\$0
4755 - EMERGENCY MGMT GRANT	\$68,946	\$0	\$48,000	\$0
35 - EMERGENCY MANAGEMENT TOTAL	\$88,186	\$472,120	\$220,014	\$0
01 - GENERAL FUND TOTAL	\$88,186	\$472,120	\$220,014	\$0
REVENUES TOTAL	\$88,186	\$472,120	\$220,014	\$0

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Expenses				
01 - GENERAL FUND				
35 - EMERGENCY MANAGEMENT				
5183 - GRANT EXPENSE	\$160,732	\$532,574	\$116,138	\$0
5112 - SALARIES & WAGES	\$86,824	\$166,002	\$72,151	\$166,292
5123 - SO HOLIDAY PAY	\$2,544	\$0	\$1,630	\$0
5142 - HEALTH BENEFITS	\$7,066	\$31,984	\$16,255	\$42,814
5143 - RETIREMENT EXPENSE	\$4,351	\$12,824	\$3,361	\$6,205
5502 - FICA - COUNTY SHARE	\$5,525	\$15,859	\$4,247	\$10,310
5504 - MEDICARE - COUNTY SHARE	\$1,292	\$4,229	\$1,001	\$2,411
5512 - SUTA EXPENSE	\$179	\$511	\$140	\$333
5522 - WORKERS COMPENSATION	\$3,570	\$2,700	\$2,251	\$2,251
5203 - Working Meal Budget	\$119	\$100	\$260	\$300
5172 - OFFICE SUPPLIES	\$230	\$1,065	\$1,065	\$1,065
5182 - OPERATING SUPPLIES	\$33	\$5,000	\$5,000	\$5,000
5201 - MEETINGS/CONF/TRG/MEALS	\$1,239	\$3,500	\$3,500	\$3,500
5211 - FOREST SERVICE/FIRE FUND	\$5,554	\$5,341	\$5,341	\$5,341
5212 - TELEPHONE / INTERNET	\$1,426	\$2,800	\$664	\$2,800
5232 - TRAVEL/TRANS/MILEAGE/PARKING	\$207	\$1,000	\$1,000	\$1,000
5281 - COMPUTER ITEMS	\$2,174	\$1,000	\$1,000	\$1,000
5284 - MULTI AGENCY EXERCISE	–	\$2,000	\$0	\$2,000
5292 - MAINTENANCE & SERVICE CONTRACTS	–	\$750	\$750	\$6,212
5364 - GCART	\$440	\$1,000	\$1,000	\$1,000
5373 - FIRE MIT/SAR/GAA/WILDLAND FIRE	–	\$10,770	\$3,000	\$10,770
5382 - DUES & SUBS & LIC & PERMITS	–	\$15,043	\$5,000	\$8,639
5392 - UNIFORMS	\$306	\$500	\$750	\$1,000
5543 - LATE FEES / FINANCE CHARGES	\$124	\$0	–	\$0
5582 - COMMUNICATIONS	–	\$5,000	\$0	\$5,000
5902 - CAPITAL OUTLAY	–	\$30,000	\$30,000	\$0
35 - EMERGENCY MANAGEMENT TOTAL	\$283,935	\$851,552	\$275,504	\$285,243
01 - GENERAL FUND TOTAL	\$283,935	\$851,552	\$275,504	\$285,243
EXPENSES TOTAL	\$283,935	\$851,552	\$275,504	\$285,243

Dispatch

Mission Statement:

It is the Mission of the Gilpin County Sheriff's Office to serve the citizens and visitors of Gilpin County by providing the highest level of professional law enforcement, detention, court security and victim services that protects and preserves the Constitutional Rights of the people, and mandates impartial enforcement of the law. The men and women of the Gilpin County Sheriff's Office are entrusted to protect the lives and property of the citizens of Gilpin County, to preserve the peace, and to prevent crime and disorder in partnership with our community.

Vision Statement:

We earn the respect and confidence of the public as professional public safety organization. We are innovative and responsive to the needs of those we serve and work in partnership with our community.

The Sheriff's Office provides many services to the community through the Detentions Division, Emergency Management, Communications Division and Victim Services Division.

Within the Communications Division we provide:

- o Provide vital first-link response between citizens and the county's resources
- o Perform communication duties for police, fire, and EMS agencies within the County of Gilpin as well as Colorado State Parks and Colorado Division of Gaming.
- o We answer citizen's calls for service, both emergency 911 calls and non-emergency
- o Radio dispatch Police Officers, Firefighters, and Paramedics to handle any type of situation.
- o Our performance directly contributes to the safety and well-being of all the Department's personnel and the County's residents and guests.
- o Provide high degree of emotional self-control, empathy and sensitivity to life-altering events
- o Implement Emergency Medical Dispatching with First Aid/CPR instruction
- o Entry of Missing Persons, At-Risk Adults and Amber Alerts while adhering to the Adam Walsh Law and statute
- o Maintain, train citizens, implement and launch the emergency reverse notification system, Hyper-Reach
- o Type 60-90 WPM as information is being relayed via phone and radio simultaneously
- o Examine, enter and proof all warrants for Gilpin County
- o Adhere to mandates set by the FBI for National Incident Based Reporting Systems (NIBRS) through daily entering of statistics, contacts and any Use of Force
- o Maintain compliance with CBI/FBI standards and adhere to the CJIS Security Policy while performing duties for Law Enforcement personnel
- o Independently multi-task, split-ear and prioritize calls for service via multiple radio channels, emergent and non-emergent phone lines
- o Maintain skills and knowledge through continued education certifications and trainings
- o Provide information to citizens regarding county inquiries including restrictions, ordinances, bans, directions and processes
- o Train New Hires (20-24 weeks) to be successful communications specialists
- o Identify and incorporate the skills and performance requirements for the training program and on-going training
- o Dispatch/Call-taker is the First responder 'on scene' until back-up arrives on scene (physical apparatus/body)
- o Manage daily status reports of field responders, on/off duty status
- o Ensure 24 hour/ 7 days a week / 365 days a year operator assistance for information on power outages, closures and other events in the county
- o Regularly used as the county 'operator' for providing phone numbers, email addresses and websites for other county departments
- o Track lost/found animals and schedule transport to/from shelter, jail, or home
- o Entry of articles, vehicles, guns, pawn slips, sex offenders into the CBI/FBI systems

- o Provide District Attorney and/or citizen records request by accessing and compiling the recordings of the phone and radio traffic as well as the computer aided dispatch systems record
- o Interact with the community by providing educational materials, social instructions and role-plays to inform the public on public safety services and interactions with 911 call-takers

Dispatch

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
01 - GENERAL FUND				
36 - DISPATCH				
4854 - LEASE AGREEMENT(S)	–	\$5,680	\$5,642	\$5,680
4829 - DOLA GRANTS	\$14,658	\$14,658	\$14,457	\$15,204
4851 - DIVISION OF GAMING DISPATCH	\$20,000	\$10,000	\$10,000	\$10,000
4853 - CENTRAL CITY/ DISPATCH	\$30,000	\$30,000	\$30,000	\$30,000
4855 - CONTRIBUTIONS	\$147,000	\$147,000	\$147,000	\$136,000
36 - DISPATCH TOTAL	\$211,658	\$207,338	\$207,099	\$196,884
01 - GENERAL FUND TOTAL	\$211,658	\$207,338	\$207,099	\$196,884
REVENUES TOTAL	\$211,658	\$207,338	\$207,099	\$196,884
Expenses				
01 - GENERAL FUND				
36 - DISPATCH				
5600 - BLACK HAWK IGA	\$7,200	\$62,400	\$36,400	\$0
5125 - HIRING INCENTIVE	–	–	–	\$19,000
5121 - RETENTION INCENTIVE	\$11,000	–	–	\$0
5112 - SALARIES & WAGES	\$367,110	\$667,933	\$537,543	\$633,905
5113 - OVERTIME WAGES	\$39,701	\$50,000	\$22,011	\$35,000
5120 - BONUS	\$6,250	\$0	\$0	\$0
5123 - SO HOLIDAY PAY	\$17,216	\$17,958	\$14,456	\$9,073
5142 - HEALTH BENEFITS	\$106,152	\$172,855	\$165,589	\$273,492
5143 - RETIREMENT EXPENSE	\$18,769	\$46,901	\$26,914	\$31,866
5502 - FICA - COUNTY SHARE	\$26,947	\$54,631	\$39,758	\$42,500
5504 - MEDICARE - COUNTY SHARE	\$6,302	\$15,008	\$9,411	\$9,939
5512 - SUTA EXPENSE	\$880	\$1,813	\$1,316	\$1,371
5522 - WORKERS COMPENSATION	\$623	\$462	\$392	\$392
5203 - Working Meal Budget	\$246	\$600	\$711	\$750
5172 - OFFICE SUPPLIES	\$2,186	\$2,150	\$2,150	\$3,150
5182 - OPERATING SUPPLIES	\$593	\$6,000	\$6,000	\$6,000
5201 - MEETINGS/CONF/TRG/MEALS	\$427	\$3,000	\$3,000	\$3,000
5212 - TELEPHONE / INTERNET	\$4,907	\$5,649	\$4,985	\$6,440
5232 - TRAVEL/TRANS/MILEAGE/PARKING	\$361	\$1,100	\$1,100	\$1,100
5255 - UTILITIES	\$6,165	\$5,253	\$4,953	\$5,524
5281 - COMPUTER ITEMS	\$1,875	\$4,000	\$4,160	\$5,000
5292 - MAINTENANCE & SERVICE CONTRACTS	\$61,794	\$72,000	\$72,000	\$150,723
5382 - DUES & SUBS & LIC & PERMITS	\$1,952	\$2,343	\$2,343	\$2,343
5543 - LATE FEES / FINANCE CHARGES	\$10	\$0	\$0	–
5582 - COMMUNICATIONS	\$10,014	\$30,000	\$11,000	\$30,000
5195 - PROFESSIONAL SERVICES	–	\$1,500	\$1,500	\$1,500
36 - DISPATCH TOTAL	\$698,681	\$1,223,556	\$967,692	\$1,272,068
01 - GENERAL FUND TOTAL	\$698,681	\$1,223,556	\$967,692	\$1,272,068

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
EXPENSES TOTAL	\$698,681	\$1,223,556	\$967,692	\$1,272,068





Coroner

Budget 2026

Coroner

The Coroner is a county elected official with the statutory and constitutional authority to investigate the cause and manner of death of an individual, the notification of the legal next of kin, securing all decedents personal effects on or near the body, and working in a complimentary fashion with law enforcement and the district attorney.

Coroner

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues	–	–	–	–
Expenses				
01 - GENERAL FUND				
32 - COUNTY CORONER				
5001 - ELECTED OFFICIALS SALARY & DA CONTRIBUTION	\$78,645	\$81,465	\$81,465	\$81,465
5112 - SALARIES & WAGES	\$53,216	\$82,740	\$81,000	\$49,408
5142 - HEALTH BENEFITS	\$13,651	\$15,851	\$15,770	\$15,938
5143 - RETIREMENT EXPENSE	\$4,079	\$9,931	\$3,917	\$4,155
5502 - FICA - COUNTY SHARE	\$8,160	\$8,076	\$10,520	\$8,114
5504 - MEDICARE - COUNTY SHARE	\$1,908	\$2,560	\$2,485	\$1,898
5512 - SUTA EXPENSE	\$101	\$0	\$175	\$99
5522 - WORKERS COMPENSATION	\$404	\$308	\$261	\$308
5233 - TRANSPORT OF DECEDENT	–	\$1,200	\$1,200	\$1,200
5203 - Working Meal Budget	\$116	\$200	\$200	\$200
5169 - TOXICOLOGY/FORENSIC INVESTIG	\$5,130	\$6,600	\$6,600	\$6,600
5172 - OFFICE SUPPLIES	\$429	\$300	\$300	\$300
5173 - EMPLOYEE RECOGNITION	–	\$200	\$200	\$200
5182 - OPERATING SUPPLIES	\$2,633	\$2,600	\$2,600	\$2,600
5185 - AUTOPSIES	\$8,950	\$30,000	\$22,475	\$30,000
5201 - MEETINGS/CONF/TRG/MEALS	\$3,100	\$2,900	\$2,900	\$2,900
5212 - TELEPHONE / INTERNET	\$735	\$600	\$693	\$600
5222 - POSTAGE	–	\$250	\$250	\$250
5232 - TRAVEL/TRANS/MILEAGE/PARKING	\$4,503	\$3,000	\$3,000	\$3,000
5281 - COMPUTER ITEMS	\$193	–	\$0	\$0
5282 - REPAIR & MAINTENANCE	\$651	\$4,500	\$4,500	\$4,500

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
5352 - MISCELLANEOUS	–	\$0	–	\$1,200
5374 - MORGUE FACILITY	\$3,420	\$3,600	\$3,600	\$3,600
5382 - DUES & SUBS & LIC & PERMITS	\$3,717	\$4,000	\$4,000	\$4,000
5392 - UNIFORMS	\$571	\$540	\$628	\$540
5582 - COMMUNICATIONS	\$925	\$0	\$0	\$0
5901 - EQUIP / VEH ACCESSORIES <5K	\$130	\$1,000	\$1,000	\$2,500
5195 - PROFESSIONAL SERVICES	–	\$1,000	\$1,000	\$1,000
32 - COUNTY CORONER TOTAL	\$195,366	\$263,421	\$250,739	\$226,575
01 - GENERAL FUND TOTAL	\$195,366	\$263,421	\$250,739	\$226,575
EXPENSES TOTAL	\$195,366	\$263,421	\$250,739	\$226,575





Community Development

Budget 2026

Community Development

The Community Development Department guides responsible land use, building, historic preservation, and zoning across unincorporated Gilpin County. It oversees permitting, inspections, code enforcement, and long-range planning to support safe development and preserve the county's rural character.

It also administers regulations for short-term rentals, grading, excavation, and accessory structures, and provides GIS mapping tools to support public access to zoning and property data.

Through collaboration with other departments and public engagement, Community Development ensures growth aligns with community values and state standards.

Community Development

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
01 - GENERAL FUND				
37 - COMMUNITY DEVELOPMENT				
4273 - CODE ENFORCEMENT FINES	\$2,630	\$3,000	\$6,411	\$4,500
4592 - PLANNING & ZONING FEES	\$188,427	\$200,000	\$187,565	\$175,000
4621 - SEPTIC VIOLATIONS	\$428	\$0	\$307	\$0
4424 - CEO SOLAR GRANT	–	–	\$2,991	\$0
4432 - PROP 123 GRANT	–	–	\$16,378	\$54,000
4430 - DOLA HOUSING GRANT	–	–	\$43,726	\$15,000
4427 - Energy/Mineral Impact Assistance Fund (EIAF) GRANT	–	–	–	\$75,000
4651 - MISCELLANEOUS GRANTS	\$119,160	\$195,000	\$687	\$0
4562 - BUILDING PERMITS	\$233,950	\$250,000	\$250,000	\$275,000
4593 - OPEN SPACE PRESERVATION	\$6,171	\$0	\$0	\$0
37 - COMMUNITY DEVELOPMENT TOTAL	\$550,766	\$648,000	\$508,065	\$598,500
01 - GENERAL FUND TOTAL	\$550,766	\$648,000	\$508,065	\$598,500
REVENUES TOTAL	\$550,766	\$648,000	\$508,065	\$598,500
Expenses				
01 - GENERAL FUND				
37 - COMMUNITY DEVELOPMENT				
5603 - CEO SOLAR GRANT	–	–	–	\$0
5606 - ENERGY/MINERAL ASST FUND GRANT (EIAF)	–	–	–	\$75,000
5611 - PROP 123 GRANT	–	–	–	\$13,000
5609 - DOLA HOUSING GRANT	–	–	–	\$10,000
5183 - GRANT EXPENSE	–	\$324,000	\$411,558	\$0
5112 - SALARIES & WAGES	\$295,324	\$328,758	\$268,426	\$300,240
5113 - OVERTIME WAGES	\$101	\$0	\$281	\$0

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
5142 - HEALTH BENEFITS	\$57,332	\$91,382	\$85,439	\$91,040
5143 - RETIREMENT EXPENSE	\$14,451	\$19,447	\$13,120	\$15,012
5502 - FICA - COUNTY SHARE	\$18,177	\$21,686	\$16,479	\$18,615
5504 - MEDICARE - COUNTY SHARE	\$4,251	\$5,953	\$3,854	\$4,353
5512 - SUTA EXPENSE	\$591	\$752	\$540	\$600
5522 - WORKERS COMPENSATION	\$2,210	\$1,427	\$2,305	\$1,427
5203 - Working Meal Budget	\$63	\$300	\$300	\$300
5172 - OFFICE SUPPLIES	\$1,979	\$2,000	\$2,000	\$2,080
5173 - EMPLOYEE RECOGNITION	\$93	\$200	\$200	\$200
5182 - OPERATING SUPPLIES	\$4,280	\$2,500	\$1,900	\$2,000
5201 - MEETINGS/CONF/TRG/MEALS	\$754	\$4,000	\$4,000	\$4,800
5212 - TELEPHONE / INTERNET	\$528	\$625	\$529	\$600
5222 - POSTAGE	\$146	\$250	\$150	\$250
5232 - TRAVEL/TRANS/MILEAGE/PARKING	\$899	\$2,000	\$581	\$2,000
5242 - ADS & LEGAL NOTICES	\$376	\$1,500	\$1,233	\$1,500
5281 - COMPUTER ITEMS	\$5,564	\$1,500	\$1,000	\$500
5292 - MAINTENANCE & SERVICE CONTRACTS	\$20,352	\$22,500	\$27,148	\$18,698
5365 - CODE COMPLIANCE	–	\$500	\$0	\$500
5382 - DUES & SUBS & LIC & PERMITS	\$1,334	\$1,500	\$1,553	\$3,000
5543 - LATE FEES / FINANCE CHARGES	–	\$0	–	\$0
5195 - PROFESSIONAL SERVICES	\$501,541	\$369,000	\$246,034	\$329,000
5902 - CAPITAL OUTLAY	\$171,000	\$0	\$0	\$0
37 - COMMUNITY DEVELOPMENT TOTAL	\$1,101,346	\$1,201,780	\$1,088,630	\$894,715
01 - GENERAL FUND TOTAL	\$1,101,346	\$1,201,780	\$1,088,630	\$894,715
EXPENSES TOTAL	\$1,101,346	\$1,201,780	\$1,088,630	\$894,715





Parks & Recreation

Budget 2026

Parks & Recreation

Gilpin County Parks & Recreation provides inclusive, community-focused programs and facilities that promote health, wellness, and social connection. Anchored by the Gilpin County Community Center, the department offers aquatics, fitness, youth and senior programs, arts, sports leagues, and special events throughout the year .

The department also manages the exhibit barn, indoor arena, and Pete Gones Memorial Park ballfields, hosting major events like the County Fair and Winter Arts Festival. Through partnerships with CSU Extension, Gilpin Seniors, and local organizations, Parks & Recreation serves as a vital hub for recreation, education, and community engagement

Parks & Recreation

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
01 - GENERAL FUND				
44 - PARKS & RECREATION				
4321 - FACILITY FEES	–	\$6,650	\$9,000	\$8,000
4766 - YOUTH FEES	–	\$130,000	\$94,000	\$100,000
4653 - USER FEES	–	\$115,000	\$118,000	\$115,000
4656 - TOWEL FEES	–	\$300	\$200	\$200
4657 - LEAGUE FEES	–	\$18,000	\$19,750	\$18,000
4658 - CLASS FEES	–	\$9,000	\$10,000	\$10,000
4659 - CONTRACT CLASS FEES	–	\$30,000	\$33,000	\$36,000
4761 - FAIR	–	\$19,000	\$29,104	\$25,000
4762 - SPECIAL PROGRAMS/EVENTS	–	\$7,000	\$6,000	\$7,000
4772 - MERCHANDISE SALES	–	\$1,000	\$1,000	\$700
4152 - INSURANCE	–	\$0	\$701	\$0
4346 - DONATIONS/EXTENSION FEES	–	\$200	\$4,430	\$200
4552 - SALE OF ASSETS/EQUIPMENT	–	\$400	\$400	\$0
4652 - MISCELLANEOUS INCOME	–	\$0	\$8	\$0
4425 - ALAN GREEN GRANT	–	–	–	\$1,800
4434 - YOUTH CHALLENGE GRANT	–	\$54,971	\$54,971	\$151,107
4676 - Black Hawk Residents Program	–	\$0	–	\$25,000
4651 - MISCELLANEOUS GRANTS	–	\$190,500	\$151,885	\$0
4655 - MISC INTERGOVERNMENTAL PMTS	–	\$0	\$25,000	\$0

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
4674 - OBH / SABG / URHN YOUTH GRANT	–	\$0	\$202,500	\$83,000
44 - PARKS & RECREATION TOTAL	–	\$582,021	\$759,949	\$581,007
01 - GENERAL FUND TOTAL	–	\$582,021	\$759,949	\$581,007
REVENUES TOTAL	–	\$582,021	\$759,949	\$581,007
Expenses				
01 - GENERAL FUND				
44 - PARKS & RECREATION				
7049 - OBH / SABG / URHN YOUTH GRANT	–	\$0	\$33,829	\$22,109
5604 - ALAN GREEN GRANT	–	\$0	–	\$1,800
5613 - YOUTH CHALLENGE GRANT	–	\$0	–	\$16,330
5183 - GRANT EXPENSE	–	\$36,655	\$150,585	\$27,495
5112 - SALARIES & WAGES	–	\$907,678	\$861,867	\$947,603
5113 - OVERTIME WAGES	–	\$5,000	\$2,500	\$2,778
5142 - HEALTH BENEFITS	–	\$168,746	\$168,746	\$183,594
5143 - RETIREMENT EXPENSE	–	\$38,732	\$26,500	\$30,327
5502 - FICA - COUNTY SHARE	–	\$48,149	\$51,500	\$58,924
5504 - MEDICARE - COUNTY SHARE	–	\$13,280	\$12,280	\$13,781
5512 - SUTA EXPENSE	–	\$1,605	\$1,705	\$1,901
5522 - WORKERS COMPENSATION	–	\$6,148	\$5,346	\$6,148
5277 - FAIR	–	\$0	\$21,000	\$20,000
5203 - Working Meal Budget	–	\$400	\$400	\$400
5172 - OFFICE SUPPLIES	–	\$1,500	\$1,300	\$1,500
5173 - EMPLOYEE RECOGNITION	–	\$800	\$800	\$800
5182 - OPERATING SUPPLIES	–	\$21,250	\$21,250	\$21,250
5184 - DONATION EXPENSE	–	\$200	\$1,100	\$200
5201 - MEETINGS/CONF/TRG/MEALS	–	\$7,350	\$7,350	\$8,000
5212 - TELEPHONE / INTERNET	–	\$3,120	\$3,300	\$3,500
5222 - POSTAGE	–	\$0	–	\$100
5232 - TRAVEL/TRANS/MILEAGE/PARKING	–	\$1,300	\$1,300	\$1,000
5242 - ADS & LEGAL NOTICES	–	\$1,100	\$1,100	\$1,300
5253 - LIABILITY INSURANCE	–	\$146,900	\$142,094	\$146,900
5255 - UTILITIES	–	\$246,250	\$210,000	\$259,900
5265 - AQUATIC EXPENDITURES	–	\$29,620	\$29,620	\$27,700
5266 - SPECIAL PROGRAMMING	–	\$8,000	\$8,000	\$8,000
5269 - LEAGUE EXPENDITURES	–	\$9,000	\$13,000	\$9,000
5271 - BALL FIELDS / TRAIL	–	\$14,620	\$12,000	\$13,620
5281 - COMPUTER ITEMS	–	\$1,000	\$600	\$500
5282 - REPAIR & MAINTENANCE	–	\$23,010	\$19,000	\$20,000
5292 - MAINTENANCE & SERVICE CONTRACTS	–	\$13,500	\$13,500	\$13,700
5382 - DUES & SUBS & LIC & PERMITS	–	\$2,915	\$2,915	\$3,400
5392 - UNIFORMS	–	\$800	\$800	\$800
5543 - LATE FEES / FINANCE CHARGES	–	\$0	\$0	\$0
5911 - SAFETY	–	\$250	\$250	\$250
5195 - PROFESSIONAL SERVICES	–	\$1,790	\$1,790	\$0
5263 - CONTRACT LABOR (INSTRUCTORS)	–	\$30,000	\$33,000	\$30,000
5902 - CAPITAL OUTLAY	–	\$2,191,820	\$1,114,278	\$0
44 - PARKS & RECREATION TOTAL	–	\$3,982,488	\$2,974,605	\$1,904,610
01 - GENERAL FUND TOTAL	–	\$3,982,488	\$2,974,605	\$1,904,610

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
EXPENSES TOTAL	–	\$3,982,488	\$2,974,605	\$1,904,610





Human Services

Senior Program & Veterans' Services

Budget 2026

Human Services

The mission of Gilpin County Human Services is to support people and families by connecting them with assistance, resources and support at every stage of their lives.

The services are provided under both state and federal mandates, which include but are not limited to the following:

- Child Welfare Services
- Adult Protective Services
- Aging and Adult Services
- TANF (Temporary Assistance for Needy Families)
- Medical Assistance Services (to include Medicaid)
- Child Care
- Child Support (New to Gilpin County)
- SNAP (Supplemental Nutrition Assistance Program, fmr. Food Stamps)
- LEAP (Low-income Energy Assistance Program)
- EBT (Electronic Benefit Transfer)
- Grant Management (Medical Assistance Locked-in Grant)

Human Services Fund

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Gilpin County	–	–	–	–
Beginning Fund Balance	\$1,614,977	\$1,975,842	\$1,975,842	\$2,225,613
Revenues				
04 - HUMAN SERVICES FUND				
00 - NON DEPARTMENTAL				
4346 - DONATIONS/EXTENSION FEES	\$21,579	\$10,000	\$13,000	\$9,000
4652 - MISCELLANEOUS INCOME	\$45,026	\$0	\$808	\$0
4347 - GILPIN COUNTY FOOD PANTRY CONTRIBUTION	–	–	–	\$0
4426 - ALAN GREEN GRANT - FOOD PANTRY	–	–	–	\$1,000
4428 - ALAN GREEN GRANT - SNOW PLOWING	–	–	–	\$2,000
4671 - CSS-IGA	\$43,959	\$20,000	\$33,905	\$20,000
4602 - CHILD WELFARE 100% ALLOCATION	\$45,567	\$28,150	\$28,150	\$31,484
4604 - ADMIN PGM/COST ALLOCATION PLAN	\$187,296	\$133,604	\$133,604	\$119,744
4610 - CHILD CARE ALLOCATION	\$88,938	\$145,312	\$145,312	\$119,702
4611 - ADULT PROTECTION	\$34,450	\$25,600	\$25,600	\$21,600
4612 - TANF/CO WORKS	\$71,525	\$81,458	\$81,458	\$83,468
4629 - LEAP OUTREACH	\$21,773	\$21,412	\$21,412	\$0
4630 - LEAP ADMIN	\$278	\$6,508	\$6,508	\$6,508

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
4633 - CHILD WELFARE 80/20 ALLOCATION	\$287,930	\$340,515	\$340,515	\$346,922
4634 - CHILD WELFARE 90/10 ALLOCATION	\$52,760	\$60,272	\$60,272	\$60,317
4635 - STATE INCENTIVES	\$824	\$500	\$500	\$500
4637 - FEDERAL INCENTIVES	–	\$100	\$100	\$100
4639 - AF-AID NEEDY/DISABLED/BLIND	\$29,500	\$24,000	\$26,955	\$24,000
4648 - HOME CARE ALLOWANCE	\$314	\$5,000	\$5,000	\$5,000
4651 - MISCELLANEOUS GRANTS	\$59,000	\$2,000	\$2,000	\$0
4661 - Community Services Block Grant (CSBG)	–	\$5,205	\$5,205	\$5,205
4664 - OLD AGE PENSION	\$56,987	\$55,000	\$55,000	\$55,000
4665 - FOOD ASSISTANCE	\$1,488,980	\$1,200,000	\$1,500,000	\$1,200,000
4666 - FOOD COMMODITIES	\$78,149	\$50,000	\$50,000	\$20,000
4670 - CHILD WELFARE -PRTF/FFS	\$1,800	\$0	\$0	\$0
4672 - CORE SERVICES	\$29,758	\$82,336	\$82,336	\$82,336
4675 - YOUTH CARE / MEDICAL ASST GRANT	\$10,591	\$0	\$0	\$0
4999 - LEAP BENEFITS	\$17,849	\$80,000	\$80,000	\$60,000
4112 - CURRENT TAXES	\$253,827	\$242,509	\$242,509	\$243,583
4122 - DELINQUENT TAXES	\$7	\$0	\$0	\$0
4132 - INTEREST & PENALTIES	\$4	\$0	\$0	\$0
4512 - SPECIFIC OWNERSHIP TAX	\$15,993	\$10,000	\$10,000	\$10,000
4522 - INTEREST INCOME	\$79,176	\$67,722	\$83,000	\$60,950
4812 - FUND TRANSFER	\$350,000	\$350,000	\$350,000	\$350,000
00 - NON DEPARTMENTAL TOTAL	\$3,373,842	\$3,047,203	\$3,383,149	\$2,938,419
04 - HUMAN SERVICES FUND TOTAL	\$3,373,842	\$3,047,203	\$3,383,149	\$2,938,419
REVENUES TOTAL	\$3,373,842	\$3,047,203	\$3,383,149	\$2,938,419
Expenses				
04 - HUMAN SERVICES FUND				
00 - NON DEPARTMENTAL				
5998 - GILPIN COUNTY FOOD PANTRY CONTRIBUTION	–	–	\$10,000	\$10,000
5605 - ALAN GREEN GRANT - FOOD PANTRY	–	–	–	\$0
5607 - ALAN GREEN GRANT - SNOW PLOWING	–	–	–	\$4,000
5183 - GRANT EXPENSE	\$51,162	\$3,925	\$3,925	\$0
5110 - SALARY ACCRUAL	\$2,063	\$0	\$2,063	\$5,000
5112 - SALARIES & WAGES	\$583,276	\$681,881	\$650,000	\$705,529
5113 - OVERTIME WAGES	\$2,432	\$5,000	\$5,000	\$5,000
5117 - ON CALL WAGES	\$15,558	\$15,600	\$15,600	\$18,200
5142 - HEALTH BENEFITS	\$137,680	\$195,865	\$191,000	\$306,115
5143 - RETIREMENT EXPENSE	\$28,753	\$63,400	\$33,000	\$33,475
5502 - FICA - COUNTY SHARE	\$36,990	\$41,785	\$41,785	\$45,181
5504 - MEDICARE - COUNTY SHARE	\$8,651	\$11,530	\$9,800	\$10,567
5512 - SUTA EXPENSE	\$1,223	\$2,890	\$1,500	\$1,457
5522 - WORKERS COMPENSATION	\$8,696	\$4,697	\$5,115	\$4,697
7033 - CHILD SUPPORT SERVICES	\$31,025	\$35,000	\$35,000	\$35,000
7032 - HOUSING AUTHORITY VOUCHER PGM	\$6,088	\$6,500	\$6,500	\$6,500
7011 - LEAP OUTREACH BASIC	–	\$1,213	\$1,213	\$750
7012 - LEAP OUTREACH INCENTIVE	\$1,796	–	\$171	\$0
5173 - EMPLOYEE RECOGNITION	\$764	\$800	\$800	\$800

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
5182 - OPERATING SUPPLIES	\$1,031	\$1,000	\$1,000	\$1,000
5184 - DONATION EXPENSE	\$23,892	\$10,000	\$23,801	\$10,000
5253 - LIABILITY INSURANCE	\$26,995	\$21,800	\$21,233	\$21,800
5281 - COMPUTER ITEMS	\$3,058	\$500	\$500	\$500
5543 - LATE FEES / FINANCE CHARGES	\$42	\$0	\$0	\$0
7000 - ADMINISTRATION	\$10,395	\$15,000	\$7,000	\$15,000
7001 - CORE SERVICES	\$3,247	\$45,767	\$1,000	\$25,000
7003 - CHILD CARE	\$66,315	\$100,000	\$70,000	\$100,000
7006 - TANF	\$52,874	\$40,000	\$40,000	\$40,000
7007 - LEAP ADMIN	\$202	\$325	\$325	\$250
7008 - CSBG	–	\$5,205	\$5,205	\$5,205
7010 - AID TO NEEDY/DISABLED/BLIND	\$35,644	\$30,000	\$45,000	\$30,000
7014 - OLD AGE PENSION	\$51,597	\$50,000	\$50,000	\$50,000
7015 - FOOD ASSISTANCE	\$1,488,980	\$1,200,000	\$1,500,000	\$1,200,000
7016 - FOOD COMMODITIES	\$78,149	\$50,000	\$50,000	\$20,000
7018 - LEAP BENEFITS	\$17,849	\$80,000	\$80,000	\$60,000
7020 - EMERGENCY ASSISTANCE	\$14,142	\$20,000	\$20,000	\$23,000
7031 - ADULT PROTECTION	\$1,838	\$16,000	\$2,000	\$3,000
7035 - CHILD WELFARE 80/20	\$187,696	\$150,000	\$150,000	\$164,600
7047 - CHILD WELFARE-PRTF/FFS	\$1,800	\$0	\$0	\$0
7048 - HOME CARE ALLOWANCE	\$330	\$6,000	\$0	\$6,000
5902 - CAPITAL OUTLAY	\$30,745	\$53,841	\$53,841	\$0
00 - NON DEPARTMENTAL TOTAL	\$3,012,978	\$2,965,524	\$3,133,377	\$2,967,626
04 - HUMAN SERVICES FUND TOTAL	\$3,012,978	\$2,965,524	\$3,133,377	\$2,967,626
EXPENSES TOTAL	\$3,012,978	\$2,965,524	\$3,133,377	\$2,967,626
Ending Fund Balance	\$1,975,841	\$2,057,521	\$2,225,614	\$2,196,406

Senior Program

The Gilpin County Senior Program offers a variety of activities and services for the seniors of our community.

- The Adult Strengthen, Stretch and Balance Class is designed for mature adults to enhance cardiovascular endurance, muscular strength, flexibility and balance. It is free to Gilpin County seniors (anyone 60 years of age and older) and is paid for by donations.
- Hot, nutritious, and delicious lunches for seniors and their spouses are served three times per week.
- Transportation for seniors and their spouses living in Gilpin County including scheduled senior luncheons, weekly grocery shopping, and medical/dental visits. Door-to-door service is provided.
- The Senior Program also provides educational and recreational activities.



Senior Program

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
01 - GENERAL FUND				
41 - SENIOR PROGRAM				
4346 - DONATIONS/EXTENSION FEES	\$7,034	\$5,000	\$7,000	\$5,000
4431 - CAESAR'S GRANT	—	—	—	\$5,000
4355 - VOA-SENIOR PROGRAM GRANT	\$74,993	\$88,000	\$75,000	\$73,000
41 - SENIOR PROGRAM TOTAL	\$82,027	\$93,000	\$82,000	\$83,000
01 - GENERAL FUND TOTAL	\$82,027	\$93,000	\$82,000	\$83,000
REVENUES TOTAL	\$82,027	\$93,000	\$82,000	\$83,000
Expenses				
01 - GENERAL FUND				
41 - SENIOR PROGRAM				
5610 - CAESAR'S GRANT	—	—	—	\$5,000
5112 - SALARIES & WAGES	\$105,400	\$148,752	\$138,500	\$139,309
5113 - OVERTIME WAGES	\$201	\$0	\$671	\$400
5142 - HEALTH BENEFITS	\$22,651	\$39,539	\$37,000	\$55,267
5143 - RETIREMENT EXPENSE	\$5,176	\$9,510	\$6,100	\$6,977
5502 - FICA - COUNTY SHARE	\$6,602	\$10,577	\$8,200	\$8,662
5504 - MEDICARE - COUNTY SHARE	\$1,544	\$3,261	\$2,000	\$2,026

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
5512 - SUTA EXPENSE	\$214	\$394	\$300	\$279
5522 - WORKERS COMPENSATION	\$2,894	\$4,649	\$3,877	\$4,649
5203 - Working Meal Budget	–	\$50	\$50	\$50
5172 - OFFICE SUPPLIES	\$429	\$500	\$500	\$500
5182 - OPERATING SUPPLIES	\$1,593	\$1,500	\$1,500	\$1,500
5184 - DONATION EXPENSE	\$5,298	\$4,000	\$5,500	\$20,000
5201 - MEETINGS/CONF/TRG/MEALS	–	\$400	\$400	\$400
5212 - TELEPHONE / INTERNET	\$1,177	\$1,100	\$1,700	\$1,968
5222 - POSTAGE	\$684	\$650	\$650	\$650
5232 - TRAVEL/TRANS/MILEAGE/PARKING	\$10,011	\$12,000	\$12,000	\$12,000
5281 - COMPUTER ITEMS	\$234	\$0	\$0	\$0
5282 - REPAIR & MAINTENANCE	\$187	\$1,500	\$500	\$1,500
5292 - MAINTENANCE & SERVICE CONTRACTS	–	\$200	\$0	\$200
5382 - DUES & SUBS & LIC & PERMITS	\$10	\$10	\$10	\$10
5385 - SENIORS MEALS	\$42,660	\$55,000	\$55,000	\$55,000
41 - SENIOR PROGRAM TOTAL	\$206,963	\$293,592	\$274,458	\$316,347
01 - GENERAL FUND TOTAL	\$206,963	\$293,592	\$274,458	\$316,347
EXPENSES TOTAL	\$206,963	\$293,592	\$274,458	\$316,347

Veterans' Services

Gilpin County offers a place and connection to explore services that veterans may be eligible to receive. Our Veteran's Affairs Specialist is able to support veterans through face to face meetings, phone calls, emails, completing paperwork and coordinating services in the Metro area when needed.



Veterans' Services

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
01 - GENERAL FUND				
50 - VETERANS SERVICES				
4742 - VETERANS OFFICE	\$11,254	\$6,000	\$10,031	\$6,000
50 - VETERANS SERVICES TOTAL	\$11,254	\$6,000	\$10,031	\$6,000
01 - GENERAL FUND TOTAL	\$11,254	\$6,000	\$10,031	\$6,000
REVENUES TOTAL	\$11,254	\$6,000	\$10,031	\$6,000
Expenses				
01 - GENERAL FUND				
50 - VETERANS SERVICES				
5112 - SALARIES & WAGES	\$25,596	\$30,456	\$27,000	\$24,570
5113 - OVERTIME WAGES	\$379	\$0	\$0	\$0
5120 - BONUS	\$352	\$0	\$0	\$0
5142 - HEALTH BENEFITS	\$9	\$27	\$30	\$24
5502 - FICA - COUNTY SHARE	\$1,632	\$1,550	\$1,700	\$1,523
5504 - MEDICARE - COUNTY SHARE	\$382	\$425	\$400	\$356
5512 - SUTA EXPENSE	\$53	\$238	\$55	\$49
5522 - WORKERS COMPENSATION	\$14	\$15	\$14	\$15
5203 - Working Meal Budget	–	\$50	\$50	\$50
5172 - OFFICE SUPPLIES	\$18	\$100	\$200	\$100
5182 - OPERATING SUPPLIES	\$202	\$400	\$400	\$400
5201 - MEETINGS/CONF/TRG/MEALS	\$381	\$350	\$350	\$350
5212 - TELEPHONE / INTERNET	\$186	\$200	\$350	\$756
5222 - POSTAGE	–	\$40	\$73	\$40
5232 - TRAVEL/TRANS/MILEAGE/PARKING	\$416	\$800	\$800	\$800
5281 - COMPUTER ITEMS	\$304	\$0	\$23	\$0
5382 - DUES & SUBS & LIC & PERMITS	\$25	\$85	\$85	\$85
50 - VETERANS SERVICES TOTAL	\$29,949	\$34,736	\$31,530	\$29,118
01 - GENERAL FUND TOTAL	\$29,949	\$34,736	\$31,530	\$29,118
EXPENSES TOTAL	\$29,949	\$34,736	\$31,530	\$29,118



Public Health

Budget 2026

Public Health

The Mission of Gilpin County Public Health is to promote, protect and improve the health and wellbeing of all Gilpin County community members and of the environment in which we live. Our programs and services focus on core public health services required by state statute and the 2024-2028 Gilpin County Community Health Improvement Plan priorities.

Public Health Funding is a combination of Federal, State and Local dollars through grants, task orders, and local county support. Grants are either specific to programs, such as the State Tobacco Education and Prevention Partnership (STEPP) , or flexible funding for Core Public Health Services, such as the Master Task Order.

Public Health Fund

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Gilpin County	–	–	–	–
Beginning Fund Balance	\$344,001	\$411,938	\$411,938	\$497,569
Revenues				
05 - PUBLIC HEALTH AGENCY FUND				
00 - NON DEPARTMENTAL				
4619 - SEPTIC PROVIDER/INSTALLERS	\$3,333	\$2,800	\$4,000	\$4,000
4621 - SEPTIC VIOLATIONS	–	\$0	\$0	\$0
4623 - WATER TESTING	\$3,890	\$3,000	\$4,950	\$4,950
4626 - RETAIL FOOD LICENSE FEES	\$44,865	\$32,000	\$7,290	\$25,000
4439 - OPHP INFRASTRUCTURE GRANT	–	–	\$136,145	\$27,987
4438 - TOBACCO (STEPP) GRANT	–	–	\$80,000	\$80,000
4441 - PH EMERGENCY PREPAREDNESS GRANT	–	–	\$38,995	\$38,974
4445 - CHILD FATALITY PREVENTION/MATERNAL CHILD HEALTH GRANT	–	–	\$4,494	\$4,697
4442 - CITIES READINESS INITIATIVE (CRI) GRANT	–	–	\$25,000	\$25,000
4435 - RADON GRANT	–	–	\$6,917	\$7,690
4437 - MASTER PH FUNDS	–	–	\$82,898	\$82,894
4436 - CORE IMMUNIZATION FUNDS	–	–	\$17,786	\$18,685
4933 - OPHP WORKFORCE	\$23,579	\$0	\$0	\$0

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
4447 - LPHA CHRONIC DISEASE PILOT GRANT	–	–	–	\$0
4937 - IZ FUNDS 89k	\$4,538	\$0	\$0	\$0
4446 - not currently in use	–	–	–	\$0
4651 - MISCELLANEOUS GRANTS	\$272,337	\$397,492	\$34,315	\$0
4722 - PUBLIC HEALTH CONTRACTS	\$31,345	\$22,000	\$7,100	\$11,000
4622 - SEPTIC PERMITS	\$55,582	\$59,500	\$47,000	\$48,256
4522 - INTEREST INCOME	\$14,951	\$19,332	\$19,332	\$17,399
4812 - FUND TRANSFER	–	\$8,889	\$8,889	\$8,889
00 - NON DEPARTMENTAL TOTAL	\$454,420	\$545,013	\$525,111	\$405,421
05 - PUBLIC HEALTH AGENCY FUND TOTAL	\$454,420	\$545,013	\$525,111	\$405,421
REVENUES TOTAL	\$454,420	\$545,013	\$525,111	\$405,421
Expenses				
05 - PUBLIC HEALTH AGENCY FUND				
00 - NON DEPARTMENTAL				
5618 - OPHP INFRASTRUCTURE GRANT	–	–	–	\$0
5629 - LPHA CHRONIC DISEASE PILOT GRANT	–	–	–	\$0
5614 - RADON GRANT	–	–	–	\$3,752
5616 - MASTER PH FUNDS	–	–	–	\$0
5617 - TOBACCO GRANT	–	–	–	\$5,845
5620 - PH EMERGENCY PREPAREDNESS	–	–	–	\$150
5621 - CITIES READINESS INITIATIVE (CRI) GRANT	–	–	–	\$1,633
5624 - CHILD FATALITY PREVENTION/MATERNAL CHILD HEALTH GRANT	–	–	–	\$2,800
5183 - GRANT EXPENSE	\$33,492	\$97,891	\$20,000	\$0
5110 - SALARY ACCRUAL	\$1,794	\$0	\$1,794	\$2,000
5112 - SALARIES & WAGES	\$249,257	\$263,019	\$263,019	\$272,792
5142 - HEALTH BENEFITS	\$39,270	\$81,345	\$62,000	\$76,474
5143 - RETIREMENT EXPENSE	\$11,705	\$17,394	\$12,272	\$14,640
5502 - FICA - COUNTY SHARE	\$15,372	\$18,499	\$15,400	\$16,913
5504 - MEDICARE - COUNTY SHARE	\$3,595	\$5,993	\$3,700	\$3,955
5512 - SUTA EXPENSE	\$499	\$1,023	\$500	\$546
5522 - WORKERS COMPENSATION	–	\$65	\$56	\$65
5377 - CORE IMMUNIZATION FUNDS	–	\$0	–	\$18,687
5203 - Working Meal Budget	\$198	\$600	\$250	\$250
5402 - RETAIL FOOD PROGRAM	\$4,945	\$4,000	\$27,619	\$150
5172 - OFFICE SUPPLIES	\$3,032	\$3,000	\$1,500	\$1,500
5173 - EMPLOYEE RECOGNITION	\$94	\$200	\$200	\$150
5182 - OPERATING SUPPLIES	\$3,679	\$2,300	\$3,500	\$4,000
5201 - MEETINGS/CONF/TRG/MEALS	\$2,523	\$0	\$3,500	\$3,500
5212 - TELEPHONE / INTERNET	\$1,770	\$2,436	\$2,700	\$2,700
5222 - POSTAGE	\$335	\$200	\$500	\$500
5232 - TRAVEL/TRANS/MILEAGE/PARKING	\$121	\$350	\$400	\$350
5242 - ADS & LEGAL NOTICES	–	\$150	\$500	\$850
5253 - LIABILITY INSURANCE	\$9,474	\$12,600	\$12,170	\$12,600
5281 - COMPUTER ITEMS	\$1,035	\$200	\$500	\$200
5382 - DUES & SUBS & LIC & PERMITS	\$600	\$0	\$600	\$750
5543 - LATE FEES / FINANCE CHARGES	\$35	\$0	\$0	–
5945 - TREASURER'S FEES	\$1,459	\$1,100	\$1,800	\$1,100

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
5195 - PROFESSIONAL SERVICES	\$2,200	\$10,000	\$5,000	\$9,328
00 - NON DEPARTMENTAL TOTAL	\$386,483	\$522,365	\$439,480	\$458,180
05 - PUBLIC HEALTH AGENCY FUND TOTAL	\$386,483	\$522,365	\$439,480	\$458,180
EXPENSES TOTAL	\$386,483	\$522,365	\$439,480	\$458,180
Ending Fund Balance	\$411,938	\$434,586	\$497,569	\$444,810





Public Works & Solid Waste

Budget 2026

Public Works

Public Works Mission Statement: Our Mission is to provide the traveling motorist with the safest driving experience possible. Everything we do is in preparation of this.

The Public Works Department encompasses Road and Bridge operations, the Fleet Maintenance/Repair division, the Right-of-Way division, the Solid Waste Department & the Slash Site.

Public Works Fund

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Gilpin County	—	—	—	—
Beginning Fund Balance	\$2,920,566	\$2,859,067	\$2,859,067	\$2,239,301
Revenues				
02 - PUBLIC WORKS FUND				
00 - NON DEPARTMENTAL				
4212 - CLERK & RECORDER	\$31,431	\$30,000	\$30,000	\$30,000
4340 - FEES	\$100	\$1,000	\$1,000	\$1,866
4653 - USER FEES	—	\$50,000	\$25,000	\$75,000
4152 - INSURANCE	\$29,662	\$0	\$57,361	\$0
4552 - SALE OF ASSETS/EQUIPMENT	\$218,500	\$27,000	\$27,000	\$0
4652 - MISCELLANEOUS INCOME	\$485	\$300	\$435	\$300
4872 - FUEL SALES	\$30,498	\$22,000	\$22,000	\$22,000
4800 - FOREST SERVICE	\$7,796	\$0	\$17,932	\$8,106
4833 - TAYLOR GRAZING	\$18	\$0	\$4	\$0
4852 - HIGHWAY USERS TAX	\$736,022	\$775,953	\$775,953	\$755,000
4112 - CURRENT TAXES	\$487,509	\$465,771	\$465,771	\$467,834
4122 - DELINQUENT TAXES	\$23	\$0	\$0	\$0
4132 - INTEREST & PENALTIES	\$449	\$0	\$188	\$0
4512 - SPECIFIC OWNERSHIP TAX	\$30,718	\$20,000	\$20,000	\$20,000
4834 - PUBLIC WORKS PERMITS	\$13,143	\$8,000	\$8,000	\$8,000
4522 - INTEREST INCOME	\$134,032	\$132,571	\$132,571	\$119,314
4812 - FUND TRANSFER	\$2,000,000	\$2,000,000	\$2,000,000	\$2,095,027
00 - NON DEPARTMENTAL TOTAL	\$3,720,386	\$3,532,595	\$3,583,215	\$3,602,447
02 - PUBLIC WORKS FUND TOTAL	\$3,720,386	\$3,532,595	\$3,583,215	\$3,602,447
REVENUES TOTAL	\$3,720,386	\$3,532,595	\$3,583,215	\$3,602,447
Expenses				
02 - PUBLIC WORKS FUND				
00 - NON DEPARTMENTAL				

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
5125 - HIRING INCENTIVE	–	\$0	\$0	\$0
5121 - RETENTION INCENTIVE	–	\$0	\$0	\$0
5122 - REFERRAL INCENTIVE	–	\$2,700	\$1,000	\$2,700
5110 - SALARY ACCRUAL	\$11,597	\$0	\$11,597	\$8,000
5112 - SALARIES & WAGES	\$1,281,918	\$1,456,881	\$1,320,000	\$1,415,890
5113 - OVERTIME WAGES	\$70,746	\$90,000	\$90,000	\$92,000
5117 - ON CALL WAGES	\$42,844	\$55,000	\$55,000	\$55,000
5120 - BONUS	\$2,500	\$0	\$0	\$0
5142 - HEALTH BENEFITS	\$307,025	\$431,431	\$431,431	\$472,920
5143 - RETIREMENT EXPENSE	\$63,778	\$110,381	\$69,000	\$72,215
5502 - FICA - COUNTY SHARE	\$86,102	\$105,220	\$90,000	\$100,815
5504 - MEDICARE - COUNTY SHARE	\$20,137	\$33,300	\$22,000	\$23,578
5512 - SUTA EXPENSE	\$2,786	\$8,500	\$3,500	\$3,252
5522 - WORKERS COMPENSATION	\$42,026	\$42,969	\$38,790	\$42,969
5203 - Working Meal Budget	–	\$200	\$200	\$200
5172 - OFFICE SUPPLIES	\$2,900	\$3,500	\$2,975	\$3,500
5173 - EMPLOYEE RECOGNITION	\$730	\$1,100	\$1,100	\$1,100
5182 - OPERATING SUPPLIES	\$14,889	\$16,500	\$16,500	\$16,500
5201 - MEETINGS/CONF/TRG/MEALS	\$3,785	\$17,900	\$14,320	\$17,900
5202 - ENGINEERING	\$3,330	\$280,000	\$280,000	\$50,000
5212 - TELEPHONE / INTERNET	\$6,543	\$7,500	\$7,500	\$7,500
5222 - POSTAGE	\$6	\$100	\$1	\$100
5223 - REMITTANCE TO BLACK HAWK	\$148,365	\$148,034	\$148,208	\$145,298
5224 - REMITTANCE TO CENTRAL CITY	\$10,963	\$12,874	\$12,980	\$14,136
5232 - TRAVEL/TRANS/MILEAGE/PARKING	\$243	\$200	\$100	\$200
5253 - LIABILITY INSURANCE	\$33,435	\$34,500	\$33,722	\$34,500
5255 - UTILITIES	\$54,751	\$68,000	\$68,000	\$68,000
5281 - COMPUTER ITEMS	\$1,922	\$2,000	\$2,000	\$9,056
5282 - REPAIR & MAINTENANCE	\$158,486	\$192,500	\$231,000	\$231,000
5283 - R&M - NON PW VEHICLES	\$3,648	\$10,000	\$12,500	\$12,000
5287 - R&M - BUILDING/EQUIPMENT	–	\$2,000	\$48,122	\$2,000
5292 - MAINTENANCE & SERVICE CONTRACTS	\$6,694	\$25,760	\$25,760	\$11,387
5382 - DUES & SUBS & LIC & PERMITS	\$2,026	\$2,760	\$6,487	\$12,352
5392 - UNIFORMS	\$15,391	\$18,000	\$18,000	\$19,620
5543 - LATE FEES / FINANCE CHARGES	\$4	\$0	\$0	\$0
5582 - COMMUNICATIONS	\$2,521	\$1,500	\$2,062	\$5,000
5901 - EQUIP / VEH ACCESSORIES <5K	\$9,440	\$4,750	\$4,750	\$3,543
5904 - TRAFFIC MTL'S (SIGNS)	\$12,217	\$16,500	\$16,500	\$16,500
5905 - TOOLS	\$6,045	\$7,000	\$7,000	\$7,701
5906 - STEEL (WAS IRON)	\$1,834	\$3,000	\$3,000	\$3,000
5907 - DRAINAGE MTL'S (CULVERTS)	\$903	\$12,500	\$0	\$0
5908 - DIESEL/FUEL	\$145,893	\$280,000	\$173,600	\$199,000
5909 - BLADES	\$23,295	\$28,000	\$28,000	\$30,800
5910 - TIRES	\$44,396	\$50,000	\$50,000	\$50,000
5911 - SAFETY	\$10,701	\$10,500	\$10,500	\$11,350
5920 - R&M - ASPHALT	\$1,236	\$5,000	\$2,500	\$5,000
5921 - ROAD PROJECT MATERIALS	\$27,221	\$565,000	\$15,040	\$15,000
5922 - ROAD BASE	\$66,950	\$75,000	\$75,000	\$82,500
5923 - HAULAGE	–	\$0	\$0	\$0

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
5924 - DUST SUPPRESSANT	\$134,436	\$155,000	\$155,000	\$173,600
5928 - EQUIPMENT RENTAL	–	\$30,000	\$0	\$10,000
5933 - GEOTEXTILES	–	\$13,300	\$0	\$0
5934 - CONTRACT CONSTRUCTION	–	\$10,000	\$0	\$0
5935 - SNOW & ICE CONTROL MATERIALS	\$28,084	\$30,000	\$30,000	\$30,000
5945 - TREASURER'S FEES	\$25,252	\$36,000	\$36,000	\$36,000
5195 - PROFESSIONAL SERVICES	\$102	\$1,750	\$350	\$1,750
5902 - CAPITAL OUTLAY	\$841,789	\$527,784	\$531,885	\$340,546
00 - NON DEPARTMENTAL TOTAL	\$3,781,886	\$5,042,394	\$4,202,980	\$3,966,978
02 - PUBLIC WORKS FUND TOTAL	\$3,781,886	\$5,042,394	\$4,202,980	\$3,966,978
EXPENSES TOTAL	\$3,781,886	\$5,042,394	\$4,202,980	\$3,966,978
Ending Fund Balance	\$2,859,067	\$1,349,268	\$2,239,302	\$1,874,770

Solid Waste

The transfer station accepts debris, household trash and offers recycling services for comingled items, cardboard, tires, electronics and batteries. We no longer accept motor oil or antifreeze due to the difficulty and expense of disposing of these items. With fluctuating cardboard markets, we are currently paying to recycle cardboard. The fees collected at the transfer station help to differ landfill costs and the cost of recycling these items. We are anticipating larger volumes of debris going to the landfill this year due to increasing numbers of resident requesting Free Trash Day Tokens.

The Slash Site is accepting larger volumes of slash every year (3,730 loads received in 2019, 4,230 loads received in 2024). We are also accepting wood chips from Timberline Fire Department from their fire mitigation program within Gilpin County. We are requesting additional funds in the amount of \$26,000 to dispose of these materials.

The 2025 budget included capital expenditure funds in the amount of \$273,603 for the purchase of a new Roll Off Truck. There are no large capital fund requests at this time for 2026. We are requesting one 40 yd Roll Off Container at a cost of \$7,775. This will result in a reduction in capital expenditures of approximately \$265,000 for the 2026 budget.

Solid Waste Fund

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Gilpin County	–	–	–	–
Beginning Fund Balance	\$560,898	\$518,150	\$518,150	\$462,998
Revenues				
06 - SOLID WASTE FUND				
00 - NON DEPARTMENTAL				
4143 - TRASH FEES	\$288,568	\$329,350	\$329,350	\$329,350
4144 - RECYCLING REVENUE	\$24,095	\$18,000	\$19,506	\$18,000
4801 - SLASH/MULCH/CLEAN CHIPS	\$420	\$500	\$500	\$500
4552 - SALE OF ASSETS/EQUIPMENT	–	\$35,000	\$35,000	\$0
4652 - MISCELLANOUS INCOME	-\$148	\$0	\$0	\$0
4112 - CURRENT TAXES	\$162,311	\$155,074	\$155,074	\$155,761
4122 - DELINQUENT TAXES	\$5	\$0	\$0	\$0
4132 - INTEREST & PENALTIES	\$152	\$0	\$62	\$0
4512 - SPECIFIC OWNERSHIP TAX	\$10,227	\$7,000	\$9,050	\$15,000
4522 - INTEREST INCOME	\$23,631	\$23,208	\$23,208	\$20,887
4812 - FUND TRANSFER	–	\$187,440	\$187,440	\$187,440
00 - NON DEPARTMENTAL TOTAL	\$509,261	\$755,572	\$759,190	\$726,938
06 - SOLID WASTE FUND TOTAL	\$509,261	\$755,572	\$759,190	\$726,938
REVENUES TOTAL	\$509,261	\$755,572	\$759,190	\$726,938
Expenses				
06 - SOLID WASTE FUND				
00 - NON DEPARTMENTAL				
5110 - SALARY ACCRUAL	-\$1,289	\$0	\$0	\$4,000
5112 - SALARIES & WAGES	\$205,455	\$265,007	\$265,007	\$267,540
5113 - OVERTIME WAGES	\$4,400	\$2,500	\$2,500	\$4,400
5142 - HEALTH BENEFITS	\$33,093	\$66,936	\$63,000	\$64,142

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
5143 - RETIREMENT EXPENSE	\$8,834	\$16,157	\$12,300	\$12,214
5502 - FICA - COUNTY SHARE	\$13,001	\$17,909	\$16,655	\$16,860
5504 - MEDICARE - COUNTY SHARE	\$3,040	\$6,516	\$4,000	\$3,943
5512 - SUTA EXPENSE	\$425	\$1,154	\$550	\$544
5522 - WORKERS COMPENSATION	\$8,794	\$6,734	\$5,615	\$6,734
5203 - Working Meal Budget	–	\$100	\$0	\$100
5172 - OFFICE SUPPLIES	\$426	\$800	\$800	\$800
5173 - EMPLOYEE RECOGNITION	–	\$200	\$200	\$250
5182 - OPERATING SUPPLIES	\$2,638	\$2,900	\$1,450	\$4,100
5201 - MEETINGS/CONF/TRG/MEALS	\$3,500	\$6,500	\$3,900	\$7,800
5212 - TELEPHONE / INTERNET	\$197	\$250	\$250	\$250
5232 - TRAVEL/TRANS/MILEAGE/PARKING	\$18,512	\$42,000	\$23,100	\$32,000
5253 - LIABILITY INSURANCE	\$7,658	\$6,500	\$6,282	\$6,500
5255 - UTILITIES	\$1,374	\$1,800	\$1,800	\$1,800
5262 - SPECIAL PROGRAM EXPENSES	\$8,205	\$15,000	\$11,250	\$15,000
5264 - LANDFILL FEES	\$75,315	\$93,200	\$69,900	\$93,200
5281 - COMPUTER ITEMS	\$484	\$1,000	\$500	\$500
5282 - REPAIR & MAINTENANCE	\$24,011	\$24,000	\$24,000	\$26,400
5382 - DUES & SUBS & LIC & PERMITS	–	\$1,500	\$750	\$1,500
5392 - UNIFORMS	\$2,208	\$3,120	\$3,120	\$4,578
5445 - RESTROOM FACILITIES	\$3,525	\$3,780	\$3,780	\$4,170
5543 - LATE FEES / FINANCE CHARGES	–	\$0	\$0	\$0
5911 - SAFETY	\$1,341	\$1,200	\$1,200	\$1,500
5943 - DONATIONS TO OUTSIDE ORGS	–	\$80	\$80	\$0
5945 - TREASURER'S FEES	\$8,133	\$7,200	\$7,700	\$7,200
5195 - PROFESSIONAL SERVICES	\$800	\$1,000	\$1,050	\$1,000
5263 - CONTRACT LABOR (INSTRUCTORS)	\$46,394	\$10,000	\$10,000	\$36,000
5902 - CAPITAL OUTLAY	\$70,910	\$273,603	\$273,603	\$10,000
00 - NON DEPARTMENTAL TOTAL	\$551,384	\$878,646	\$814,342	\$635,025
06 - SOLID WASTE FUND TOTAL	\$551,384	\$878,646	\$814,342	\$635,025
EXPENSES TOTAL	\$551,384	\$878,646	\$814,342	\$635,025
Ending Fund Balance	\$518,150	\$395,076	\$462,998	\$554,911





Library

Budget 2026

Library Fund

The Mission of the Gilpin County Library is to offer prompt and friendly service in a welcoming environment, to provide access to current sources of information using contemporary technologies, to promote a love of reading and an interest in books as sources of information and entertainment, to aid in the preservation of Gilpin County's rich heritage, and to respond to the dynamics of our changing community.

Library Fund

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Gilpin County	—	—	—	—
Beginning Fund Balance	\$558,906	\$657,403	\$657,403	\$727,365
Revenues				
03 - LIBRARY FUND				
00 - NON DEPARTMENTAL				
4340 - FEES	\$2,685	\$2,000	\$2,060	\$2,000
4346 - DONATIONS/EXTENSION FEES	—	\$0	\$300	\$0
4652 - MISCELLANEOUS INCOME	—	\$0	\$0	\$0
4651 - MISCELLANEOUS GRANTS	\$6,728	\$5,500	\$6,000	\$5,500
4855 - CONTRIBUTIONS	—	\$3,500	\$3,500	\$0
4112 - CURRENT TAXES	\$604,197	\$597,199	\$597,199	\$635,747
4122 - DELINQUENT TAXES	\$8	\$0	\$0	\$0
4132 - INTEREST & PENALTIES	\$581	\$0	\$424	\$0
4512 - SPECIFIC OWNERSHIP TAX	\$39,712	\$35,000	\$35,000	\$35,000
4522 - INTEREST INCOME	\$29,544	\$19,884	\$30,209	\$25,000
00 - NON DEPARTMENTAL TOTAL	\$683,455	\$663,083	\$674,692	\$703,247
03 - LIBRARY FUND TOTAL	\$683,455	\$663,083	\$674,692	\$703,247
REVENUES TOTAL	\$683,455	\$663,083	\$674,692	\$703,247
Expenses				
03 - LIBRARY FUND				
00 - NON DEPARTMENTAL				
5183 - GRANT EXPENSE	\$6,754	\$5,500	\$6,000	\$5,500
5110 - SALARY ACCRUAL	\$3,172	\$0	\$0	\$0
5112 - SALARIES & WAGES	\$273,452	\$292,662	\$300,000	\$318,000
5113 - OVERTIME WAGES	—	\$0	\$0	\$0
5142 - HEALTH BENEFITS	\$43,075	\$78,000	\$68,000	\$75,000
5143 - RETIREMENT EXPENSE	\$10,534	\$11,120	\$12,977	\$15,000
5502 - FICA - COUNTY SHARE	\$16,877	\$18,140	\$19,481	\$20,000

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
5504 - MEDICARE - COUNTY SHARE	\$3,947	\$4,250	\$4,570	\$5,000
5512 - SUTA EXPENSE	\$547	\$890	\$630	\$618
5522 - WORKERS COMPENSATION	\$209	\$250	\$170	\$250
5203 - Working Meal Budget	\$43	\$500	\$300	\$500
5172 - OFFICE SUPPLIES	\$3,677	\$3,000	\$3,000	\$3,000
5173 - EMPLOYEE RECOGNITION	\$399	\$400	\$400	\$400
5182 - OPERATING SUPPLIES	\$418	\$800	\$800	\$800
5184 - DONATION EXPENSE	\$100	\$0	\$0	\$0
5201 - MEETINGS/CONF/TRG/MEALS	\$953	\$3,000	\$1,000	\$3,000
5212 - TELEPHONE / INTERNET	\$2,956	\$3,000	\$3,100	\$3,200
5222 - POSTAGE	\$68	\$200	\$200	\$200
5232 - TRAVEL/TRANS/MILEAGE/PARKING	\$665	\$2,000	\$1,000	\$2,000
5242 - ADS & LEGAL NOTICES	\$543	\$1,000	\$1,000	\$1,000
5253 - LIABILITY INSURANCE	\$9,372	\$14,700	\$14,113	\$14,700
5255 - UTILITIES	\$23,806	\$27,500	\$20,000	\$22,000
5257 - BUILDING MAINTENANCE	\$9,490	\$9,700	\$9,700	\$9,700
5266 - SPECIAL PROGRAMMING	\$4,406	\$8,500	\$5,000	\$6,000
5272 - OPERATING MATERIALS	\$21,744	\$25,000	\$21,000	\$25,000
5281 - COMPUTER ITEMS	\$738	\$500	\$500	\$600
5282 - REPAIR & MAINTENANCE	\$2,599	\$3,000	\$3,700	\$3,000
5286 - WEBSITE	\$205	\$200	\$700	\$700
5292 - MAINTENANCE & SERVICE CONTRACTS	\$9,565	\$10,000	\$10,000	\$11,050
5382 - DUES & SUBS & LIC & PERMITS	\$2,659	\$3,200	\$2,600	\$3,200
5543 - LATE FEES / FINANCE CHARGES	\$13	\$0	\$0	\$0
5912 - LEASE PAYMENTS	\$1,445	\$1,445	\$1,445	\$1,371
5945 - TREASURER'S FEES	\$18,368	\$20,000	\$19,000	\$20,500
5195 - PROFESSIONAL SERVICES	\$62,119	\$62,714	\$62,714	\$74,720
5902 - CAPITAL OUTLAY	\$50,040	\$30,000	\$11,630	\$30,000
00 - NON DEPARTMENTAL TOTAL	\$584,958	\$641,171	\$604,730	\$676,009
03 - LIBRARY FUND TOTAL	\$584,958	\$641,171	\$604,730	\$676,009
EXPENSES TOTAL	\$584,958	\$641,171	\$604,730	\$676,009
Ending Fund Balance	\$657,403	\$679,315	\$727,365	\$754,603





DOLA & Community Funding

Budget 2026

DOLA & Community Funding

The **Limited Gaming Impact Grant Program**, administered by the **Colorado Department of Local Affairs (DOLA)**, provides financial support to local governments like Gilpin County to help offset the negative impacts that come with hosting casino gaming conducted within the cities of Black Hawk and Central City. While gaming brings economic benefits to the region, it also creates real and measurable impacts on public services. These include:

- Increased demand for emergency medical services, law enforcement and the judicial system
- Greater wear and tear on roads and infrastructure
- Expanded need for social support for those in need

The funds are generated from state taxes on gaming in Colorado's three gaming cities. A portion of these taxes are set aside specifically to help mitigate documented negative impacts on surrounding jurisdictions.

Community Funding

The Board of County Commissioners (BoCC) may elect to include funding for local non-profit organizations that serve an important role in improving the quality of life for residents of Gilpin County. The non-profit organizations go through an application and reporting process to demonstrate their request for funding.

DOLA & Community Funding

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
01 - GENERAL FUND				
43 - DOLA & COMMUNITY FUNDING				
4870 - ARPA FUNDING-COMMUNITY	\$17,135	\$0	\$0	\$0
4880 - Local Assistance Funding (LATCF)	\$100,000	—	—	—
4875 - EMS GRANT (FRETAC)	\$5,000	—	—	—
4649 - PILT INCOME	\$126,031	\$115,697	\$135,462	\$135,462
4837 - DOLA DISTRICT ATTORNEY	\$579,729	\$820,953	\$820,953	\$696,357
4850 - DOLA RE1 SCHOOL COUNSELOR	\$16,298	\$37,845	\$37,845	\$15,900
4860 - DOLA-AMBULANCE AUTHORITY	\$891,641	\$1,126,416	\$1,126,416	\$904,248
43 - DOLA & COMMUNITY FUNDING TOTAL	\$1,735,834	\$2,100,911	\$2,120,676	\$1,751,967
01 - GENERAL FUND TOTAL	\$1,735,834	\$2,100,911	\$2,120,676	\$1,751,967
REVENUES TOTAL	\$1,735,834	\$2,100,911	\$2,120,676	\$1,751,967
Expenses				
01 - GENERAL FUND				
43 - DOLA & COMMUNITY FUNDING				
5998 - GILPIN COUNTY FOOD PANTRY CONTRIBUTION	—	—	—	\$0
5995 - WEECYCLE	—	—	—	\$1,000
5991 - AXE & SNAX	—	—	—	\$1,500
5988 - ARPA FUNDING COMMUNITY	\$17,135	\$0	\$0	\$0
5037 - DOLA-DISTRICT ATTORNEY	\$579,725	\$820,953	\$820,953	\$696,357
5050 - DOLA-RE1 SCHOOL COUNSELING	\$16,298	\$37,845	\$37,845	\$15,900
5069 - DOLA-GILPIN AMBULANCE	\$891,641	\$1,126,416	\$1,126,416	\$904,248

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
5992 - ALWAYS CHOOSE ADVENTURES	–	\$10,000	\$10,000	\$5,000
5993 - BELVIDERE	–	\$15,000	\$15,000	\$0
5994 - FRIENDS OF THE COMM. CENTER	–	\$2,000	\$2,000	\$2,000
5989 - PORCHLIGHT	\$4,373	\$4,373	\$4,373	\$4,505
5996 - CLEAR CREEK ECO. DEV. CORP	–	\$2,500	\$2,500	\$0
5990 - EMS GRANT (FRETAC)	\$5,000	–	–	\$0
5997 - MAIN STREET CENTRAL CITY	–	\$450	\$450	\$1,000
5936 - PEAK TO PEAK CHORALE	\$1,000	\$1,000	\$1,000	\$800
5373 - FIRE MIT/SAR/GAA/WILDLAND FIRE	\$623,577	\$595,680	\$595,680	\$623,344
5925 - MENTAL HEALTH	\$10,000	\$50,000	\$50,000	\$30,000
5940 - TEENS INC - NEDERLAND	\$1,000	\$5,000	\$5,000	\$32,000
5941 - CHILD CARE	\$100,000	\$0	\$0	\$0
5943 - DONATIONS TO OUTSIDE ORGS	\$5,000	\$0	\$0	\$0
5946 - MT. EVANS HOSPICE, INC.	\$10,000	\$30,000	\$30,000	\$30,000
5948 - GILPIN HISTORICAL SOCIETY	–	\$2,500	\$2,500	\$1,000
5952 - TIMBERLINE FIRE PD	\$50,000	\$150,000	\$150,000	\$50,000
5953 - AFTER PROM PARTIES (2)	\$2,000	\$3,000	\$3,000	\$0
5959 - GILPIN EDUCATION FOUNDATION	–	\$1,000	\$1,000	\$1,000
5970 - HIGH COUNTRY AUXILLARY	\$600	\$1,500	\$1,500	\$1,500
5984 - CANYON CARES OF COAL CREEK	\$3,000	\$3,000	\$3,000	\$10,000
43 - DOLA & COMMUNITY FUNDING TOTAL	\$2,320,349	\$2,862,217	\$2,862,217	\$2,411,154
01 - GENERAL FUND TOTAL	\$2,320,349	\$2,862,217	\$2,862,217	\$2,411,154
EXPENSES TOTAL	\$2,320,349	\$2,862,217	\$2,862,217	\$2,411,154





Conservation Trust

Budget 2026

Conservation Trust

The Conservation Trust Fund (CTF) receives revenue from the Colorado Lottery and supports parks, recreation, and open space projects throughout Gilpin County. Funds can be used for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site.

CTF dollars help enhance community wellness and environmental stewardship by investing in safe, accessible, and sustainable public sites.

Conservation Trust Fund

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Gilpin County	—	—	—	—
Beginning Fund Balance	\$115,958	\$167,466	\$167,466	\$211,766
Revenues				
07 - CONSERVATION TRUST FUND				
00 - NON DEPARTMENTAL				
4650 - STATE LOTTERY FUNDS	\$61,319	\$31,534	\$40,000	\$60,000
4522 - INTEREST INCOME	\$5,802	\$3,654	\$5,000	\$3,289
00 - NON DEPARTMENTAL TOTAL	\$67,121	\$35,188	\$45,000	\$63,289
07 - CONSERVATION TRUST FUND TOTAL	\$67,121	\$35,188	\$45,000	\$63,289
REVENUES TOTAL	\$67,121	\$35,188	\$45,000	\$63,289
Expenses				
07 - CONSERVATION TRUST FUND				
00 - NON DEPARTMENTAL				
5945 - TREASURER'S FEES	\$613	\$700	\$700	\$700
5195 - PROFESSIONAL SERVICES	\$15,000	\$0	\$0	\$0
00 - NON DEPARTMENTAL TOTAL	\$15,613	\$700	\$700	\$700
07 - CONSERVATION TRUST FUND TOTAL	\$15,613	\$700	\$700	\$700
EXPENSES TOTAL	\$15,613	\$700	\$700	\$700
Ending Fund Balance	\$167,466	\$201,954	\$211,766	\$274,355



Lodging Tax

Budget 2026

Lodging Tax Fund

Gilpin County collects a 6% lodging tax on short-term rentals located in unincorporated areas of the county. In 2022, voters approved a 2% lodging tax, which took effect in 2023. Voters subsequently approved a additional 4% lodging tax in 2025, which will take effect in 2026.

The additional 4% tax is stacked on top of the existing lodging tax and may be used to support childcare and housing for the tourism-related workforce, including seasonal workers and other employees working within Gilpin County, as well as for public infrastructure maintenance and improvements. The 2% tax is designated for community projects and services that address visitor impacts and enhance visitor experiences, including recreation, public safety, transportation and roads, housing, childcare, workforce development, and historic preservation.

Because each tax measure has distinct use limitations, the revenues will be accounted for separately, except for funds administered by the Gilpin Advertising Panel (GAP). As required by law, 10% of the total 6% lodging tax collected must be used for advertising and marketing local tourism of unincorporated Gilpin County. GAP is a volunteer citizen advisory panel.

Lodging Tax Fund

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Gilpin County	–	–	–	–
Beginning Fund Balance	\$110,316	\$242,873	\$242,873	\$258,955
Revenues				
12 - LODGING TAX FUND				
00 - NON DEPARTMENTAL				
4142 - ADVERTISING - PROPERTY TAX	\$158,715	\$170,000	\$170,000	\$174,250
4145 - 4% Lodging Tax	–	–	–	\$261,375
4522 - INTEREST INCOME	\$7,329	\$4,000	\$8,102	\$3,600
00 - NON DEPARTMENTAL TOTAL	\$166,045	\$174,000	\$178,102	\$439,225
12 - LODGING TAX FUND TOTAL	\$166,045	\$174,000	\$178,102	\$439,225
REVENUES TOTAL	\$166,045	\$174,000	\$178,102	\$439,225
Expenses				
12 - LODGING TAX FUND				
00 - NON DEPARTMENTAL				
5277 - FAIR	\$20,000	\$40,000	\$40,021	\$40,000
5549 - GILPIN ADVERTISING PANEL	\$7,775	\$17,000	\$17,000	\$43,563

	2024 ACTUALS	2025 BUDGET	2025 ESTIMATES	2026 ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
5941 - CHILD CARE	–	\$100,000	\$100,000	\$110,090
5945 - TREASURER'S FEES	\$4,829	\$4,000	\$5,000	\$6,000
5999 - FUND TRANSFERS	–	–	–	\$95,027
5195 - PROFESSIONAL SERVICES	\$883	–	–	\$10,000
5902 - CAPITAL OUTLAY	–	\$135,000	\$0	\$166,348
00 - NON DEPARTMENTAL TOTAL	\$33,487	\$296,000	\$162,021	\$471,028
12 - LODGING TAX FUND TOTAL	\$33,487	\$296,000	\$162,021	\$471,028
EXPENSES TOTAL	\$33,487	\$296,000	\$162,021	\$471,028
Ending Fund Balance	\$242,873	\$120,873	\$258,954	\$227,152

