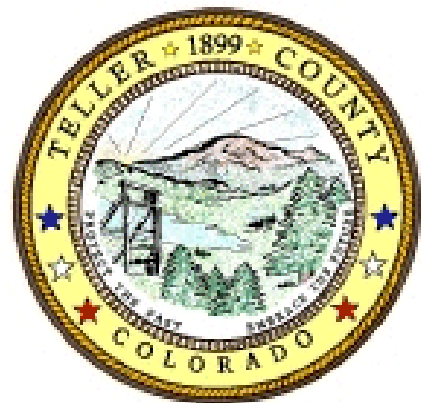




**2009 BUDGET
AS ADOPTED BY
THE BOARD OF COUNTY COMMISSIONERS
DECEMBER 11, 2008**



**TELLER COUNTY, COLORADO
2009 BUDGET AS ADOPTED 12/11/08**

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BUDGET MESSAGE

TELLER COUNTY, COLORADO
2009 BUDGET AS ADOPTED 12/11/08
BUDGET MESSAGE

General Information

The Teller County Board of County Commissioners prides itself on an open, transparent and inclusive budget process. Public participation is encouraged at every opportunity and representatives from every County Office, including all Elected Officials and Department Heads, work very hard and participate in numerous meetings throughout the budget process to develop the most fiscally responsible budget for Teller County possible. The 2009 budget is comparable to the past several years' budgets in that belts have had to be continually tightened, and spending controlled in every aspect of County operations. The Elected Officials and Department Heads of Teller County all recognize the challenges to providing services to our citizens within our fiscal constraints, and have worked together with the utmost cooperation to balance this budget for 2009.

The economic outlook for 2009 continues to indicate that revenues will be flat at best when compared with what is actually being received in 2008. Specific economic indicators used to anticipate future revenue to the County, such as gaming tax, sales tax and building permit revenues have all decreased or have come in much lower than anticipated over the last year. Minor increases in other areas such as property taxes have not been sufficient to cover the decreases in the other revenue sources. In response to preliminary 2008 revenue estimates, County Departments and Elected Officials have made adjustments to spending practices. In order to address increasing fuel costs Teller County Fleet developed a comprehensive cost management program, which is being implemented by all departments at the direction of the Elected Officials. Armed with the 2008 revenue estimates, most departments kept their 2009 budget requests for personnel, capital and operating expenditures to a minimum in a concentrated effort to not have to reduce county service levels. Until the economic picture improves any increases to operating, capital and personnel budgets that are not funded by non-county sources should not be expected to be approved.

Historic grant funding levels are expected to be maintained in 2009. As a result of the County's aggressive pursuit of external funding to supplement county funds projects and programs in transportation, public safety, parks, open space and public health are enhanced and improved for the citizens of Teller County.

In developing the 2009 budget the Elected Officials once again identified County employees as a top priority for funding. Teller County has adopted and continues to adhere to a county wide pay for performance compensation plan. The plan maintains a balance between the County's ability to pay (fiscal equity) with the competing salaries (external equity). The plan is in its third year of implementation and in 2009 the plan will be reviewed, and salary levels verified with outside markets. The County offers employees a comprehensive benefit package, with a choice between two different health care plans. First is a high deductible health plan (HDHP) with an associated health savings account (HSA). Because of the inherent employer savings with a HDHP, for 2009 we plan to cover the premium for those employees who elect to participate in this plan. County enrollment in the HDHP/HSA is currently running approximately 60%. Those employees who do not choose or are unable to benefit from the HSA have a traditional PPO plan to participate in. The cost of this plan is split between the county and the employee. Vision, dental and life insurance are provided to all employees at no cost to the employee. After one year of employment, the County provides a 4% contribution to a 401(a) retirement account with a mandatory employee match.

For many years Teller County has been strategically planning and funding our Long-Term Capital plan to address the facilities needs of the County. The plan itself remains a priority for long term planning however, funding in 2009 has been reduced to a level sufficient to meet current debt obligations and slowly build for future projects. The list of identified projects has been removed from the plan in order to review and prioritize projects based on our current and projected needs and service levels. This realignment of the Long-Term Capital plan, including funding mechanisms, will be part of the overall strategic planning process that will take place throughout 2009.

Our new Public Works facility in Divide, a product of the strategic long term capital planning process, is nearing completion. The project has certainly had its challenges to overcome. Construction is expected to be completed near the end of 2008, and a phased transition into the building will end with full occupation by January 2009. The new facility provides for much needed protection for County assets, offices and

**TELLER COUNTY, COLORADO
2009 BUDGET AS ADOPTED 12/11/08
BUDGET MESSAGE (cont)**

adequate space for mechanics and transportation employees to service the equipment indoors in a safe and professional environment.

County roads are continually a priority for funding and are addressed through the Teller County Road Maintenance and Improvement Plan originally adopted by the County Commissioners and updated annually. The 2009 budget continues to support the approved levels of road maintenance as well as road improvement projects. 2009 grant requests have been submitted to the State to supplement the budgeted project funding.

The County is committed to providing each county office sufficient funds to meet their statutory obligations and maintain established levels of service. Operational budgets were set at a base level consistent with 2005 actual expenditures reduced by one time purchases and adjusted for unavoidable increases such as contractual agreements and increases in insurance coverage. Through the inclusive budget process, meetings were held to discuss and prioritize requests that were supplemental to the departmental base amounts. Operational priorities were considered in conjunction with personnel and capital requests in balancing the budget. County wide cooperation resulted in the funding of the highest prioritized supplemental requests.

In compliance with the County's revenue retention ballot proposal that was passed by voters in 1997 County revenues over and above TABOR limitations are directed toward road expenditures and public safety.

In conclusion, the 2009 Teller County Budget addresses the provision of necessary county services through existing departments. We have accomplished this with limited current resources without sacrificing our fiscal responsibilities. This places Teller County in a position to continue to look towards long term future needs while meeting today's demands.

Governmental Funds

The scope of services provided for in this budget in the governmental funds is consistent with that in recent years' budgets. Levels of service within that scope are changing in some areas, due to the increased and different population moving into the County, available funding, and changing requirements of County government. General services of the County are provided for budgetarily as follows:

General Fund: General Government (Offices of the Commissioners, Assessor, Clerk & Recorder, Elections, Treasurer, Public Trustee, and support services such as Information Technology, Finance and Budget, Human Resources, Public Works Administration, Facilities, and Legal Services); Public Safety (Sheriff, Detentions, Animal Control, Coroner, Community Development Services, Emergency Management, Hazmat and Fire and EMS Support); Public Health; and Culture and Recreation (CSU Extension, County Fair and Veterans' Services).

Road & Bridge Fund: the improvement and maintenance of the County transportation system.

Social Services Fund: the administration of, and County's share of program costs for, various social and public welfare programs.

County Parks Fund: the purchase, development and maintenance of County parks, funded by grants, fees paid at the time of subdivision development, user fees and transfers from other County funds.

Conservation Trust Fund: the purchase, development and maintenance of County parks, funded by State lottery revenues.

As required by Generally Accepted Accounting Principles, the County uses the modified accrual basis of accounting for the Governmental Funds, in which all expenditures incurred, and all revenues "in-hand" prior to the closing of the books, are accrued to the appropriate accounting period.

**TELLER COUNTY, COLORADO
2009 BUDGET AS ADOPTED 12/11/08
BUDGET MESSAGE (cont)**

Proprietary Funds

The County's three proprietary funds have been established for the accounting of the Teller County Wastewater Utility, the Jail Enterprise, and the Fleet Management Internal Service Program. Generally Accepted Accounting Principles govern that proprietary funds are accounted for through the full accrual basis of accounting, thereby recognizing certain non-cash expenses such as depreciation, and certain receipts as capital contribution rather than as revenue.

All Funds

The annual budget for each fund type is prepared according to those standards set through Generally Accepted Accounting Principles. Unused budgeted amounts at the end of each year are carried forward into the following year in their respective fund balances.

Total expenditures and appropriations for expenditure for all County funds are as follows:

2007 Actual expenditures	\$30,714,180	(\$6,298,128 grant-funded)
2008 Appropriations as adopted	\$25,147,135	(\$1,466,885 grant-funded)
2009 Appropriations	\$26,359,884	(\$1,333,546 grant-funded)

Capital Improvements Program

The County has a Capital Improvements Program through which requests for capital purchase and construction projects are graded according to specific criteria, by a committee of employees from various departments. Recommendations on the priorities of those projects are made by the committee to the Board, and are then included with the budget requests to be considered by the Commissioners during the budget process. Projects not funded in the CIP Program may have been addressed in other areas of the budget, may be reconsidered if additional funds become available, or can be re-submitted during next year's CIP process. We have developed a strategic equipment and vehicle replacement program, a road maintenance and improvement plan and a long-term capital reserve plan which have been incorporated into the Capital Improvements Program.

Funds Requested and Revised

In the governmental funds, original "base" requests for funding totaled \$21,024,188 which resulted in a preliminary funding shortfall of approximately \$1,100,000. Supplemental requests of \$754,922 were made (this includes all CIP requests, and road project requests over the \$900,000 base amount included above), over and above base amounts, with supplemental funding of \$226,000. In response to preliminary estimates of funding availability, these request amounts are much lower than usual. Major 2009 requests which have not been funded, or are funded at a lower level are road projects and capital reserve contributions. Fund balance carryover has once again been targeted at the prior years' levels in the operational funds. The County may seek alternate funding sources for some of these items and will revisit funding issues if unanticipated carryover or revenues are realized over the next six months.

Total appropriations for expenditure in the budget equal \$26,359,884. Governmental fund budgeted expenditures are \$21,504,171, a 2.6% increase from the \$20,951,557 originally appropriated in the 2008 budget.

Budget Controls

State statute demands that no officer, employee, or other spending agency expend any money, or incur any liability for expenditure in excess of the amounts appropriated in the budget. To that purpose, monthly reports of expenditures as compared to budget are available for review on the County electronic financial system.

**TELLER COUNTY, COLORADO
2009 BUDGET AS ADOPTED 12/11/08
BUDGET MESSAGE (cont)**

Fund Accounting

The 2009 budget is split into eleven funds. Each fund is accounted for with a separate set of self-balancing accounts. There are three "operating funds" which include expenditures for the ongoing operations of the County: General, Road & Bridge, and Social Services. They are funded through property taxes, fees, revenues from other governmental entities, sales taxes, gaming tax, interest revenues and other miscellaneous revenues. Appropriations for expenditures in the operating funds total \$20,330,620. This represents a 3.1% increase from original appropriations of \$19,711,335 for those funds for the budget year 2008. Four other "Special Revenue", one "Capital Projects", and the three Proprietary funds receive revenues through various sources other than property taxes, and are designated for specific uses. Summaries in the following pages show the changes in each of these funds.

Social Services Expenditures

Although the total expenditures and interfund transfers showing in the County's budget of the Social Services Fund is \$2,862,423, that department is truly allocated and/or expected to spend a total of approximately \$6,600,000. The difference between these two amounts is distributed directly to DSS clients by the State on behalf of Teller County, and therefore is budgeted and recorded at the State level. Estimated total revenue from all external sources is \$5,833,577, leaving a balance of \$766,423 required from Teller County current revenues and fund balance.

Salaries and Benefits

The budget includes provisions for about a 5% increase in benefit premiums. The County offers a high-deductible, health savings account type plan in addition to offering a traditional plan for those employees who either do not qualify or do not opt into the HDHP/HSA plan. One part-time, externally funded employment position is added in the 2009 budget. As departments have reorganized to create efficiencies, funding for one full-time position was moved to professional services and some part-time positions have been dropped. A number of externally-funded positions have been removed from the budget until such time as additional external funding is secured by the County for those positions. As of this date, no changes in FICA and Medicare costs are anticipated. Departmental budgets include estimated salary budget changes in accordance with the salary plan and merit employment reviews.

Salaries and benefits by fund :	2008 <u>Adopted Budget</u>	2009 <u>Budget</u>	2009 # of <u>Funded Positions</u>
General Fund	\$8,266,834	\$8,209,404	150.50
Road & Bridge Fund	1,823,443	1,784,171	34.00
Social Services Fund	1,529,351	1,725,973	33.50
County Parks Fund	5,909	242	0.00
Conservation Trust Fund	128,734	79,656	2.00
Jail Enterprise Fund	1,447,767	1,651,701	32.00
Fleet Management IS Fund	286,399	303,334	5.00

Property Taxes

Property tax revenues included in this budget total \$6,869,416, an increase of 4.5% over the prior year's County levy.

Discretionary Revenues

Sales taxes are broken down to be deposited as 53% to the General Fund, 32% to the Road & Bridge Fund and 15% to the Capital Projects Fund. Interest earnings on County investments will be deposited as follows: General Fund 25.4%, Road & Bridge Fund 13.7%, Capital Projects Fund 22.8%, Parks Fund 2.0%, Conservation Trust Fund 2.5%, and 33.6% to the Fleet Management Internal Service Fund. Federal PILT revenues, estimated at \$354,000, are budgeted to be deposited to the General Fund. Gaming tax revenues are budgeted for the mitigation of the costs of the impacts of gaming, and are estimated at \$2,320,084, to be distributed as 67.5% to the General Fund, 27.2% to the Road & Bridge Fund, 3.4% to the Social Services Fund and 1.9% to the Capital Projects Fund.

**TELLER COUNTY, COLORADO
2009 BUDGET AS ADOPTED 12/11/08
BUDGET MESSAGE (cont)**

Budget Request Meeting

Requests were made of the Board of Commissioners, in the public request meeting held on July 24, 2008 at the County's Centennial Building in Cripple Creek. These requests were from the Teller Seniors Coalition for maintenance of prior levels of funding plus a slight increase in the level of funding for their programs. The prior level of funding is included in the Central Support budget in the General Fund.

Comments

The County's budget is available through the County's web site, at www.co.teller.co.us, including comments and records of the bases behind requests and changes made. Print-outs of the line item details may also be obtained by contacting the County Finance Office, at (719)686-7920.

The Board held a public hearing to receive comments on this budget on Thursday, October 23, 2008, at 7:00 p.m., at the County's Centennial Building in Cripple Creek, Colorado. All interested persons were invited to attend.

Those who have questions regarding this budget may contact any of the officials listed below, in the County Finance Office or the Administrative Offices at the Centennial Building in Cripple Creek.

Contacts

County Finance Department:
(719)686-7920

Vicki Caldwell, Budget Officer
caldwellv@co.teller.co.us

Laurie A. Litwin, Director
litwinl@co.teller.co.us

County Administrative Offices:
(719)689-2988

Sheryl K. Decker, County Administrator
deckers@co.teller.co.us

Board of County Commissioners
Jim Ignatius, Chairman
Bob Campbell, Vice-Chairman
Bill Buckhanan, Commissioner

SUMMARIES BY FUND AND FUND TYPE

TELLER COUNTY, COLORADO
2009 BUDGET AS ADOPTED 12/11/08

SUMMARY BY FUND - GOVERNMENTAL FUNDS

	#01 General Fund	#02 Road & Bridge	Social Services	SUB-TOTAL Operating Funds	#05 Contingent Fund	#09 Sheriff's Forfeitures	#15 Capital Projects	#40 County Parks	#45 Conservation Trust	TOTAL GOVERNMENTAL FUNDS
APPROPRIATIONS:										
Expenditures:										
Personnel Related	8,209,404	1,784,171	1,725,973	11,719,548				242	79,656	11,799,446
Other	4,957,907	2,670,897	982,268	8,611,072	400,000		616,749	5,670	71,234	9,704,725
Interfund Transfers Out:										
Operating			154,182	154,182						154,182
Reserve for Abatements	16,000	2,000	2,000	20,000						20,000
Ending Fund Balance										
Designated for construction of facilities							753,421			753,421
Undesignated	1,423,446	395,417	80,008	1,898,871	33,573	400	100,000	122,501	123,555	2,278,900
FUNDS REQUIRED	14,606,757	4,852,485	2,944,431	22,403,673	433,573	400	1,470,170	128,413	274,445	24,710,674
RESOURCES:										
Other than tax levy:										
Prior Year Fund Balance	1,558,298	833,730	191,463	2,583,491	433,573	400	978,221	124,413	129,445	4,249,543
Other Revenues	7,116,266	3,455,956	2,224,362	12,796,584			491,949	4,000	145,000	13,437,533
Operating Transfers In	154,182			154,182						154,182
PROPERTY TAX REQUIRED	5,778,011	562,799	528,606	6,869,416	0	0	0	0	0	6,869,416

TELLER COUNTY, COLORADO
2009 BUDGET AS ADOPTED 12/11/08

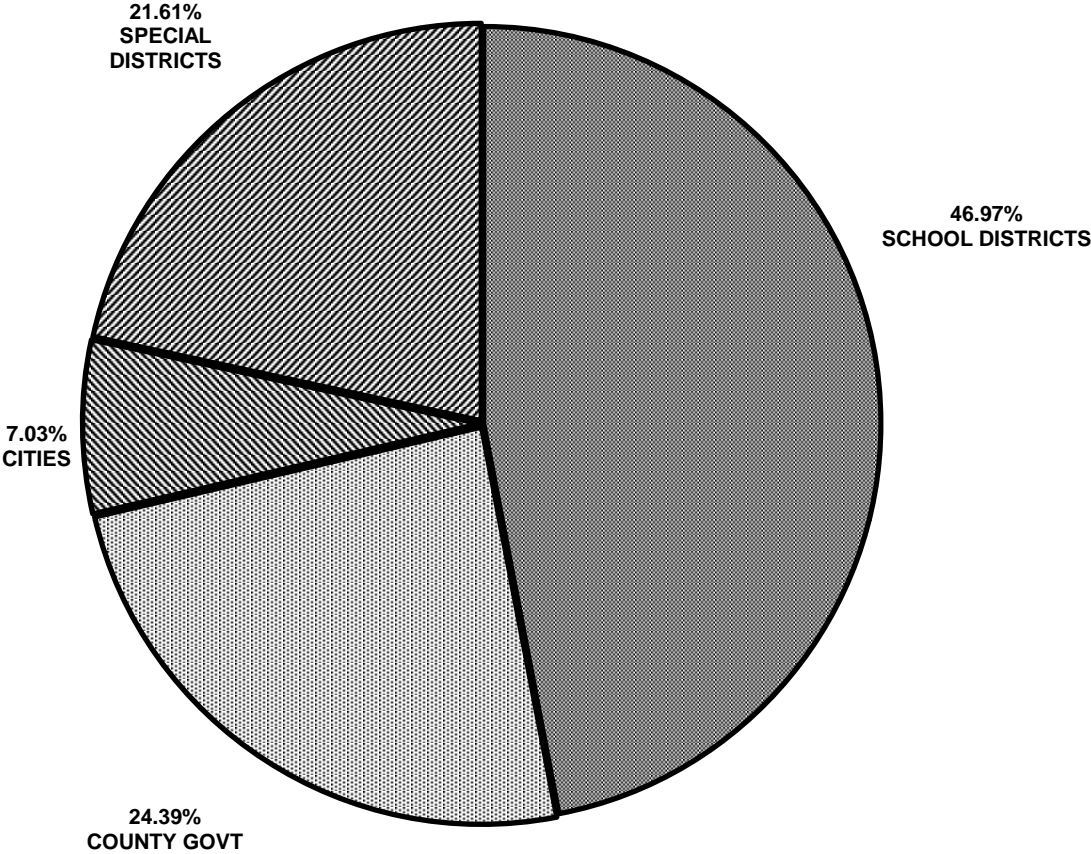
SUMMARY BY FUND - PROPRIETARY FUNDS

	#70	#75	#85	TOTAL
	Wastewater	Jail	Fleet Mngmt	PROPRIETARY
	Utility	Enterprise	ISF	FUNDS
APPROPRIATIONS:				
Expenditures				
Personnel Related		1,651,701	303,334	1,955,035
Other	248,857	1,220,800	1,431,021	2,900,678
Ending Contributed Capital	1,836,653	325,000	2,171,182	4,332,835
Ending Retained Earnings/(Deficit)	(1,402,470)	(1,506,657)	2,698,847	(210,280)
FUNDS REQUIRED	683,040	1,690,844	6,604,384	8,978,268
RESOURCES:				
Other than tax levy:				
Beginning Contributed Capital	1,816,653	325,000	2,171,182	4,312,835
Beginning Retained Earnings/(Deficit)	(1,273,613)	(1,747,156)	2,937,202	(83,567)
Current Year Contributed Capital	20,000			20,000
Other Revenues	120,000	3,113,000	1,496,000	4,729,000
PROPERTY TAX REQUIRED	0	0	0	0

PROPERTY TAXES

**PROPERTY TAXES
OVERALL - BY TYPE OF ENTITY**

"CHART I"



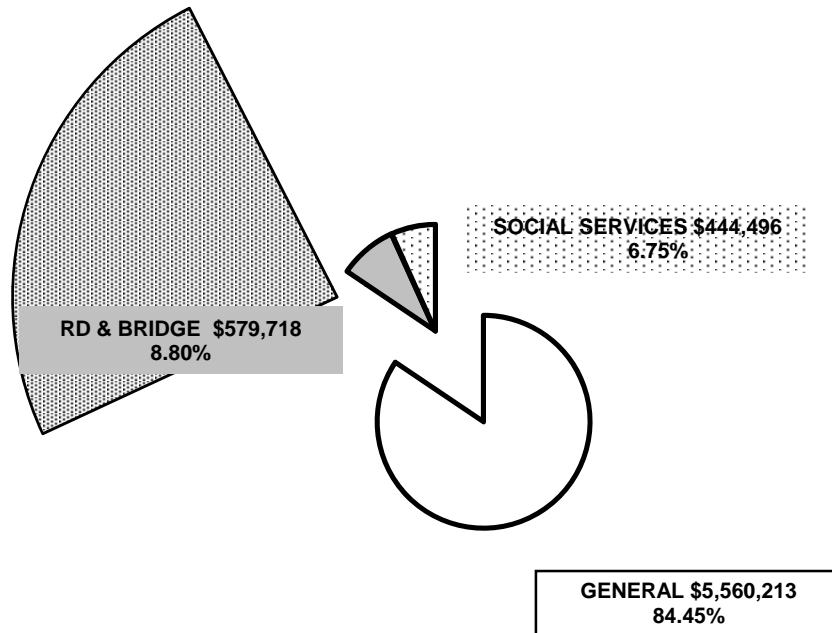
**TOTAL LEVIED IN 2007: \$26,994,443
(BY ALL TAXING ENTITIES IN TELLER COUNTY)
FOR COLLECTION IN 2008**

Note: to avoid distorted comparative figures elsewhere in this document, taxes levied for the WPDDA have been removed from the School Districts, County and Cities and added to Special Districts.

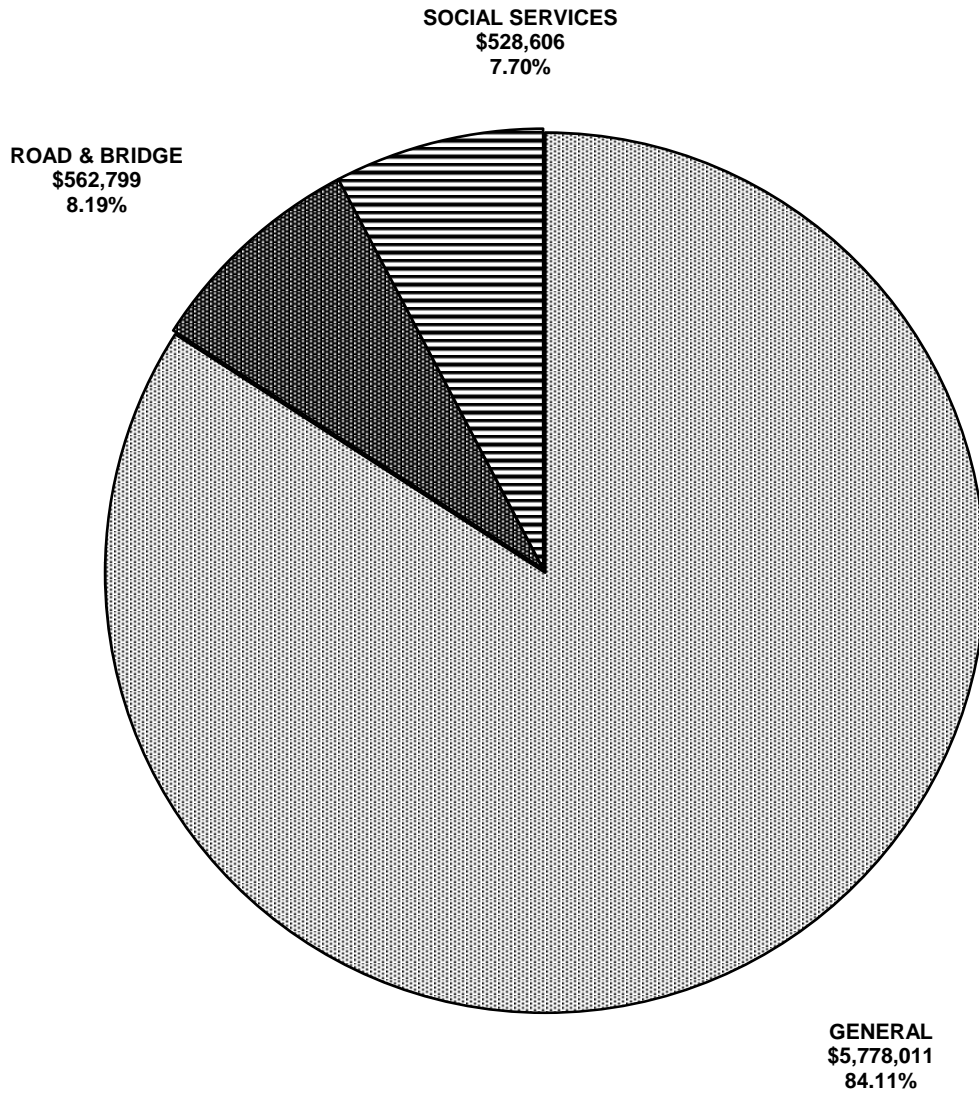
**PROPERTY TAXES
COUNTY PORTION BY FUND (LEVIED DECEMBER, 2007)**

**FROM CHART 1 : THE PORTION OF PROPERTY TAXES LEVIED BY
COUNTY GOVERNMENT AND THE BREAKDOWN BY FUND.**

=\$6,584,427 (OR 24.39%) OF TOTAL PROPERTY TAXES



**PROPERTY TAXES
COUNTY PORTION BY FUND (BUDGETED REVENUE FOR 2009)**



TELLER COUNTY, COLORADO
2009 BUDGET AS ADOPTED 12/11/08

SUMMARY OF PROPERTY TAXES

BUDGET YEAR		2006	2007	2008	2009
NET ASSESSED VALUATION		\$385,681,797 ^	\$393,756,557 ^	\$446,280,870 ^	n/a *
General Fund	Revenue	4,630,495 ^	4,825,904 ^	5,560,213 ^	5,778,011
	Mills	12.006	12.256	12.459	*
Road & Bridge Fund	Revenue	546,897 ^	526,849 ^	579,718 ^	562,799
	Mills	1.418	1.338	1.299	*
Social Services Fund	Revenue	534,941 ^	435,103 ^	444,496 ^	528,606
	Mills	1.387	1.105	0.996	*
TOTAL COUNTY		\$5,712,333 ^	\$5,787,856 ^	\$6,584,427 ^	\$6,869,416
	Mills	14.811	14.699	14.754	*

^These amounts are net of the Woodland Park DDA

*Preliminary net assessed valuation certified as of 8/25/2008 = \$469,721,576
 Final certification of values due 12/10, for calculation of tax levy

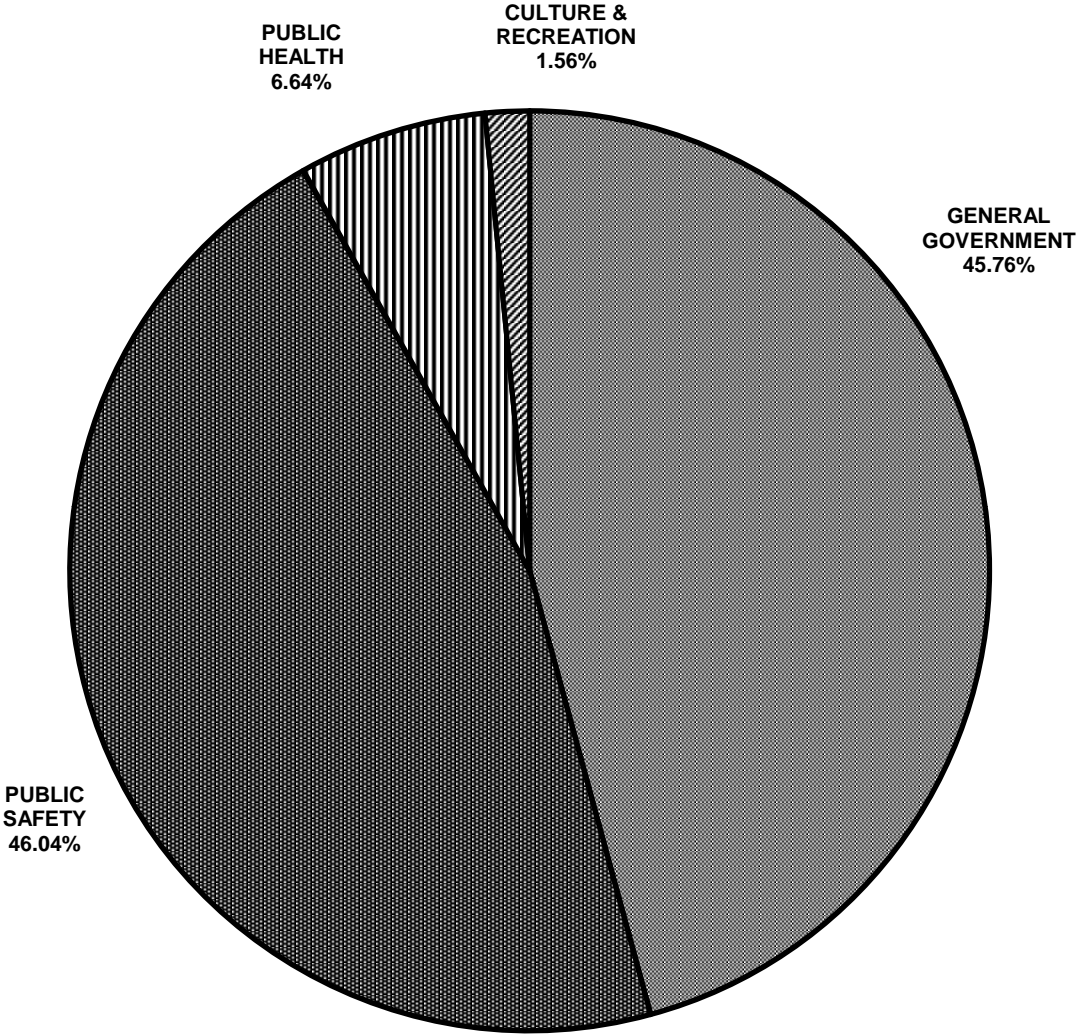
GENERAL FUND

TELLER COUNTY, COLORADO
2009 BUDGET AS ADOPTED 12/11/08

GENERAL FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2007 Actual	2008 Estimated	2009 Budget
APPROPRIATIONS:			
Expenditures	12,584,428	12,645,233	13,167,311
Interfund Transfers Out:			
Operating	223,674		
Reserve for Abatements			16,000
End of Year Fund Balance	1,537,752	1,558,298	1,423,446
FUNDS REQUIRED	14,345,854	14,203,531	14,606,757
RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	1,663,274	1,537,752	1,558,298
Other Revenues	7,699,041	7,091,772	7,116,266
Operating transfers in	149,903	151,941	154,182
BALANCE FROM CURRENT PROPERTY TAX	4,833,636	5,422,066	5,778,011

**2009 BUDGET AS ADOPTED
GENERAL FUND APPROPRIATIONS
DISTRIBUTION BY TYPE**



TELLER COUNTY, COLORADO
2009 BUDGET AS ADOPTED 12/11/08

SUMMARY OF GENERAL FUND: REVENUES; EXPENDITURES BY DEPARTMENT

	ACTUAL	2007 % OF	REVISED	2008 % OF	6 MONTH	REQUESTED	2009	2009 % OF	\$ CHANGE FROM 2008	% CHANGE FROM 2008
	2007	TOTAL	BUDGET 2008	TOTAL	ACTUAL 2008	BASE 2009		TOTAL		
REVENUES										
TAXES (property, sales, other)	5,987,902	47.36%	6,671,169	50.21%	5,448,761	6,768,483	7,021,050	53.81%	349,881	5.24%
CHARGES FOR SERVICES	1,056,382	8.36%	1,140,000	8.58%	482,967	1,004,600	1,008,100	7.73%	-131,900	-11.57%
INTERGOVERNMENTAL	4,281,241	33.86%	4,196,633	31.59%	837,422	3,288,545	4,078,127	31.25%	-118,506	-2.82%
LICENSES and PERMITS	926,914	7.33%	962,500	7.24%	314,068	651,500	651,500	4.99%	-311,000	-32.31%
FINES and FORFEITURES	69,864	0.55%	44,500	0.33%	19,773	43,500	43,500	0.33%	-1,000	-2.25%
OPERATING TRANSFERS IN	149,902	1.19%	151,941	1.14%	77,622	154,182	154,182	1.18%	2,241	1.47%
OTHER	170,462	1.35%	119,000	0.90%	56,079	95,000	92,000	0.71%	-27,000	-22.69%
TOTAL REVENUES - GENERAL FUND	12,642,667	100.00%	13,285,743	100.00%	7,236,693	12,005,810	13,048,459	100.00%	-237,284	-1.79%
EXPENDITURES										
DEPARTMENT										
#1000-COMMISSIONERS	406,955	3.19%	422,320	3.19%	223,936	447,898	448,783	3.41%	26,463	6.27%
#1100-FINANCE	458,273	3.59%	467,780	3.54%	227,649	492,786	498,074	3.78%	30,294	6.48%
#1150-LEGAL SERVICES	546,147	4.28%	565,621	4.28%	302,400	550,451	553,368	4.20%	-12,253	-2.17%
#1200-HUMAN RESOURCES	158,190	1.24%	166,613	1.26%	80,949	168,566	184,781	1.40%	18,168	10.90%
#1300-CENTRAL UTILITIES	117,742	0.92%	123,496	0.93%	62,161	138,496	138,496	1.05%	15,000	12.15%
#1350-PUBLIC WORKS ADMIN	281,279	2.20%	316,365	2.39%	154,080	313,607	313,806	2.38%	-2,559	-0.81%
#1400-CENTRAL SUPPORT	888,651	6.96%	809,902	6.13%	359,132	732,169	813,454	6.18%	3,552	0.44%
#1450-INFORMATION TECHNOLOGY	560,982	4.39%	609,123	4.61%	253,044	691,150	703,751	5.34%	94,628	15.54%
#1500-ASSESSOR	777,783	6.09%	866,604	6.55%	404,853	887,156	934,564	7.10%	67,960	7.84%
#1600-CLERK & RECORDER	451,821	3.54%	464,629	3.51%	220,177	471,782	481,816	3.66%	17,187	3.70%
#1650-C&R - ELECTIONS	41,354	0.32%	80,509	0.61%	6,715	36,032	37,448	0.28%	-43,061	-53.49%
#1800-TREASURER	291,102	2.28%	298,948	2.26%	149,718	306,526	307,409	2.33%	8,461	2.83%
#1900-TREAS - PUBLIC TRUSTEE	87,754	0.69%	87,100	0.66%	42,727	89,081	91,319	0.69%	4,219	4.84%
#2000-SHERIFF	3,074,094	24.08%	3,113,833	23.55%	1,561,026	3,026,049	2,912,746	22.12%	-201,087	-6.46%
#2050-SHERIFF - DETENTIONS	1,601,760	12.55%	1,950,000	14.75%	857,450	1,800,000	1,800,000	13.67%	-150,000	-7.69%
#2100-SHERIFF - ANIMAL CTRL	94,664	0.74%	104,810	0.79%	47,784	108,912	108,850	0.83%	4,040	3.85%
#2150-SURVEYOR	8,003	0.06%	8,828	0.07%	4,293	9,430	9,430	0.07%	602	6.82%
#2250-CORONER	72,082	0.56%	74,468	0.56%	33,243	76,469	77,567	0.59%	3,099	4.16%
#2400-FIRE & EMS SUPPORT	57,165	0.45%	93,726	0.71%	25,380	61,254	61,254	0.47%	-32,472	-34.65%
#2450-HAZMAT	2,041	0.02%	4,500	0.03%	1,516	5,900	5,900	0.04%	1,400	31.11%
#2500-EMERGENCY MANAGEMENT	79,996	0.63%	116,395	0.88%	65,353	81,369	81,284	0.62%	-35,111	-30.17%
#2600-CDSD - ADMIN	238,401	1.87%	243,570	1.84%	117,930	257,656	257,490	1.96%	13,920	5.71%
#2650-CDSD - OPERATIONS	685,787	5.37%	727,424	5.50%	328,685	746,240	757,529	5.75%	30,105	4.14%
#3000-PUBLIC HEALTH	878,573	6.88%	840,783	6.36%	438,228	892,660	874,616	6.64%	33,833	4.02%
#4100-FACILITIES	747,750	5.86%	483,287	3.66%	219,582	487,604	509,336	3.87%	26,049	5.39%
#4500-CSU EXTENSION SERVICE	102,058	0.80%	119,315	0.90%	51,573	124,253	124,199	0.94%	4,884	4.09%
#4550-COUNTY FAIR SUPPORT	56,250	0.44%	46,544	0.35%	8,834	46,544	62,044	0.47%	15,500	33.30%
#4800-VETERAN'S SERVICE OFFICE	0	0.00%	15,673	0.12%	2,259	17,297	17,997	0.14%	2,324	14.83%
TOTAL EXPENDITURES - GENERAL FUND	12,766,659	100.00%	13,222,166	100.00%	6,250,675	13,067,337	13,167,311	100.00%	-54,855	-0.41%

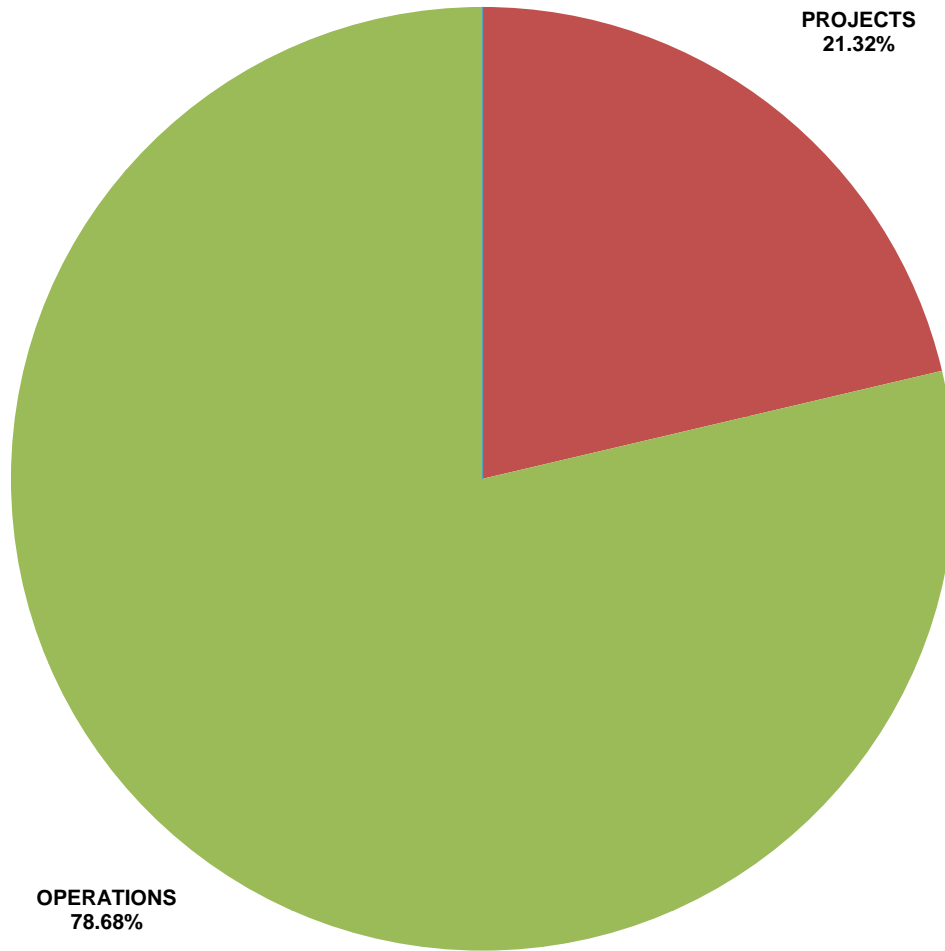
ROAD & BRIDGE FUND

TELLER COUNTY, COLORADO
2009 BUDGET AS ADOPTED 12/11/08

ROAD & BRIDGE FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2007	2008	2009
	Actual	Estimated	Budget
APPROPRIATIONS:			
Expenditures	7,355,047	4,524,697	4,455,068
Reserve for Abatements			2,000
End of Year Fund Balance	844,629	833,730	395,417
FUNDS REQUIRED	8,199,676	5,358,427	4,852,485
 RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	1,110,520	844,629	833,730
Other Revenues	6,561,478	3,948,483	3,455,956
 BALANCE FROM CURRENT PROPERTY TAX	 527,678	 565,315	 562,799

**2009 BUDGET AS ADOPTED
ROAD & BRIDGE FUND APPROPRIATIONS
DISTRIBUTION BY TYPE**



TELLER COUNTY, COLORADO
2009 BUDGET AS ADOPTED 12/11/08

SUMMARY OF ROAD & BRIDGE FUND: REVENUES; EXPENDITURES BY DEPARTMENT

	ACTUAL	2007 % OF	REVISED	2008 % OF	6 MONTH	REQUESTED		2009 % OF	\$ CHANGE	% CHANGE
	2007	TOTAL	BUDGET	TOTAL	ACTUAL	BASE	2009	TOTAL	FROM 2008	FROM 2008
			2008		2008	2009	2009			
REVENUES										
TAXES (property, sales, other)	989,802	13.96%	1,257,375	27.77%	724,871	1,168,933	1,265,292	31.48%	7,917	0.63%
CHARGES FOR SERVICE	6,300	0.09%	0	0.00%	4,200	8,400	8,400	0.21%	8,400	100.00%
INTERGOVERNMENTAL	6,030,811	85.07%	3,185,624	70.37%	871,717	2,686,042	2,681,563	66.73%	-504,061	-15.82%
LICENSES and PERMITS	27,232	0.38%	36,600	0.81%	7,366	22,500	22,500	0.56%	-14,100	-38.52%
FINES and FORFEITURES	6,923	0.10%	8,000	0.18%	3,482	8,000	8,000	0.20%	0	0.00%
OPERATING TRANSFERS IN	0	0.00%	0	0.00%	0	0	0	0.00%	0	0.00%
OTHER	28,089	0.40%	39,500	0.87%	14,921	26,270	33,000	0.82%	-6,500	-16.46%
TOTAL REVENUES -										
ROAD & BRIDGE FUND	7,089,157	100.00%	4,527,099	100.00%	1,626,557	3,920,145	4,018,755	100.00%	-508,344	-11.23%
EXPENDITURES										
DEPARTMENT										
** #0100-ADMINISTRATION	25,459	0.35%	0	0.00%	22,137	0	0	0.00%	0	0.00%
* #0110-PROJECTS	4,496,757	61.14%	1,426,080	30.15%	137,273	0	950,000	21.32%	-476,080	-33.38%
** #0150-OPERATIONS	2,832,831	38.52%	3,304,422	69.85%	1,656,831	3,464,980	3,505,068	78.68%	200,646	6.07%
TOTAL EXPENDITURES -										
ROAD & BRIDGE FUND	7,355,048	100.00%	4,730,502	100.00%	1,816,241	3,464,980	4,455,068	100.00%	-275,434	-5.82%

* 2007 actual includes \$627,247 gaming grant and \$2,590,443 mineral grants
2008 budget includes \$456,337 from the Federal guardrail grant
2009 proposed budget includes no grant funding

** as of 2007, the administration of the County Department of Transportation is included in the Public Works Administration Department in the General Fund. Various other expenses previously budgeted for and paid out of the Road & Bridge Fund, Administration budget have been moved to the Operations budget.

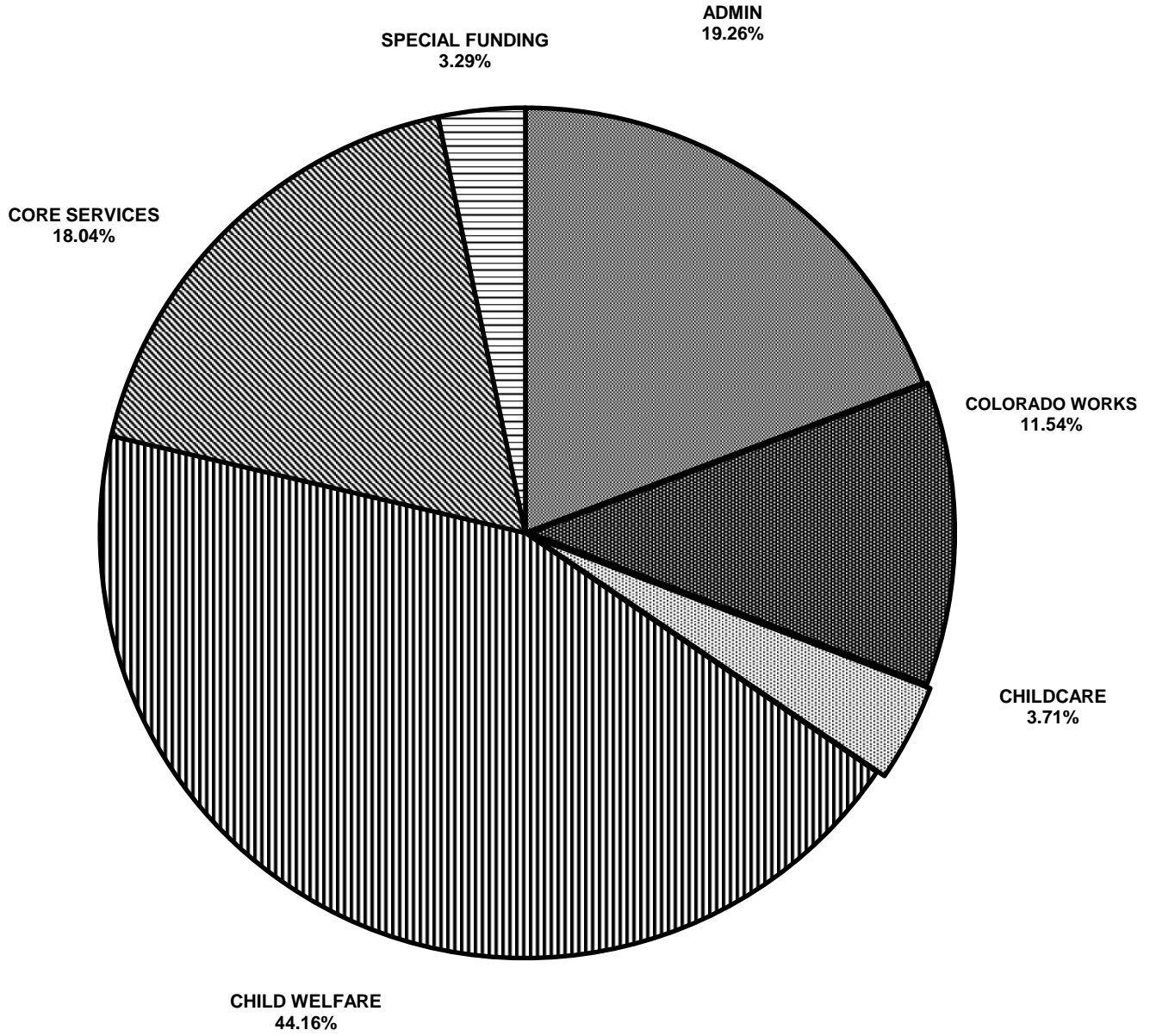
SOCIAL SERVICES FUND

TELLER COUNTY, COLORADO
2009 BUDGET AS ADOPTED 12/11/08

SOCIAL SERVICES FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2007 Actual	2008 Estimated	2009 Budget
APPROPRIATIONS:			
Expenditures	2,387,720	2,363,505	2,708,241
Interfund Transfers Out:			
Operating	148,696	151,941	154,182
Reserve for Abatements			2,000
End of Year Fund Balance	250,693	191,463	80,008
FUNDS REQUIRED	2,787,109	2,706,909	2,944,431
 RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	260,758	250,693	191,463
Other Revenues	2,081,631	2,022,764	2,224,362
Operating transfers in	8,930		
 BALANCE FROM CURRENT PROPERTY TAX	 435,790	 433,452	 528,606

**2009 BUDGET AS ADOPTED
SOCIAL SERVICES APPROPRIATIONS
DISTRIBUTION BY PROGRAM**



TELLER COUNTY, COLORADO
2009 BUDGET AS ADOPTED 12/11/08

SUMMARY OF SOCIAL SERVICES FUND: REVENUES; EXPENDITURES BY TYPE

	ACTUAL 2007	2007 % OF TOTAL	REVISED BUDGET 2008	2008 % OF TOTAL	6 MONTH ACTUAL 2008	REQUESTED BASE 2009	2009	2009 % OF TOTAL	\$ CHANGE FROM 2008	% CHANGE FROM 2008
REVENUES										
TAXES (property, sales, other)	435,790	17.25%	444,300	17.94%	411,107	446,858	528,606	19.20%	84,306	18.98%
CHARGES FOR SERVICES	65,134	2.58%	40,000	1.62%	32,378	60,000	60,000	2.18%	20,000	50.00%
INTERGOVERNMENTAL	2,016,499	79.82%	1,992,477	80.45%	944,313	1,953,362	2,164,362	78.62%	171,885	8.63%
OTHER	8,930	0.35%	0	0.00%	143	0	0	0.00%	0	0.00%
TOTAL REVENUES - SOCIAL SERVICES FUND	2,526,352	100.00%	2,476,777	100.00%	1,387,942	2,460,220	2,752,968	100.00%	276,191	11.15%
EXPENDITURES										
PROGRAM										
#5000-ADMINISTRATIVE	586,684	23.13%	579,065	22.75%	245,647	496,088	551,458	19.27%	-27,607	-4.77%
#5210-COLORADO WORKS	310,725	12.25%	285,791	11.23%	174,987	134,237	330,237	11.54%	44,446	15.55%
#5230-CHILDCARE	93,651	3.69%	84,028	3.30%	40,671	106,172	106,098	3.71%	22,070	26.27%
#5240-EMPLOYMENT FIRST	12,606	0.50%	0	0.00%	1,167	0	0	0.00%	0	0.00%
#5400-CHILD WELFARE	1,186,893	46.79%	1,294,092	50.84%	563,303	1,253,997	1,263,957	44.16%	-30,135	-2.33%
#5600-CORE SERVICES	279,206	11.01%	243,380	9.56%	169,751	506,650	516,477	18.04%	273,097	112.21%
#5800-SPECIAL FUNDS	66,650	2.63%	59,089	2.32%	40,094	94,196	94,196	3.29%	35,107	59.41%
TOTAL EXPENDITURES - SOCIAL SERVICES FUND	2,536,416	100.00%	2,545,445	100.00%	1,235,618	2,591,340	2,862,423	100.00%	316,978	12.45%

OTHER FUNDS

TELLER COUNTY, COLORADO
2009 BUDGET AS ADOPTED 12/11/08

CONTINGENT FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2007	2008	2009
	Actual	Estimated	Budget
APPROPRIATIONS:			
Interfund Transfers Out:			
Operating			400,000
End of Year Fund Balance	433,573	433,573	33,573
FUNDS REQUIRED	433,573	433,573	433,573
RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	283,573	433,573	433,573
Operating transfers in	150,000		
BALANCE FROM PROPERTY TAX	0	0	0

TELLER COUNTY, COLORADO
2009 BUDGET AS ADOPTED 12/11/08

SHERIFF'S FORFEITURES FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2007 Actual	2008 Estimated	2009 Budget
APPROPRIATIONS:			
Expenditures	7,964	3,903	
End of Year Fund Balance	1,803	400	400
FUNDS REQUIRED	9,767	4,303	400
RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	1,730	1,803	400
Other Revenues	8,037	2,500	
BALANCE FROM PROPERTY TAX	0	0	0

TELLER COUNTY, COLORADO
2009 BUDGET AS ADOPTED 12/11/08

CAPITAL PROJECTS FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2007 Actual	2008 Estimated	2009 Budget
APPROPRIATIONS:			
Expenditures	3,843,339	2,917,623	616,749
Interfund Transfers Out:			
Operating	1,207		
End of Year Fund Balance	2,843,343	978,221	853,421
FUNDS REQUIRED	6,687,889	3,895,844	1,470,170
RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	4,602,723	2,843,343	978,221
Other Revenues	2,085,166	1,052,501	491,949
BALANCE FROM PROPERTY TAX	0	0	0

TELLER COUNTY, COLORADO
2009 BUDGET AS ADOPTED 12/11/08

PARKS FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2007 Actual	2008 Estimated	2009 Budget
APPROPRIATIONS:			
Expenditures	11,817	12,545	5,912
End of Year Fund Balance	131,199	124,413	122,501
FUNDS REQUIRED	143,016	136,958	128,413
RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	75,678	131,199	124,413
Other Revenues	7,338	5,759	4,000
Operating transfers in	60,000		
BALANCE FROM PROPERTY TAX	0	0	0

TELLER COUNTY, COLORADO
2009 BUDGET AS ADOPTED 12/11/08

CONSERVATION TRUST FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2007 Actual	2008 Estimated	2009 Budget
APPROPRIATIONS:			
Expenditures	102,340	151,585	150,890
End of Year Fund Balance	136,030	129,445	123,555
FUNDS REQUIRED	238,370	281,030	274,445
RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	96,515	136,030	129,445
Other Revenues	141,855	145,000	145,000
BALANCE FROM PROPERTY TAX	0	0	0

TELLER COUNTY, COLORADO
2009 BUDGET AS ADOPTED 12/11/08

WASTEWATER UTILITY FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2007 Actual	2008 Estimated	2009 Budget
APPROPRIATIONS:			
Expenditures	193,098	218,564	248,857
Interfund Transfers Out:			
Operating			
Ending Contributed Capital	1,756,653	1,816,653	1,836,653
Ending Retained Earnings/(Deficit)	(1,175,049)	(1,273,613)	(1,402,470)
FUNDS REQUIRED	774,702	761,604	683,040
RESOURCES:			
Other than tax levy:			
Beginning Contributed Capital	1,748,786	1,756,653	1,816,653
Beginning Retained Earnings/(Deficit)	(1,087,967)	(1,175,049)	(1,273,613)
Current Year Contributed Capital:			
Customers	7,867	60,000	20,000
Other Revenues	106,016	120,000	120,000
BALANCE FROM PROPERTY TAX	0	0	0

TELLER COUNTY, COLORADO
2009 BUDGET AS ADOPTED 12/11/08

JAIL ENTERPRISE FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2007 Actual	2008 Estimated	2009 Budget
APPROPRIATIONS:			
Expenditures	2,601,908	2,730,525	2,872,501
Ending Contributed Capital	325,000	325,000	325,000
Ending Retained Earnings/(Deficit)	(2,131,631)	(1,747,156)	(1,506,657)
FUNDS REQUIRED	795,277	1,308,369	1,690,844
 RESOURCES:			
Other than tax levy:			
Beginning Contributed Capital	325,000	325,000	325,000
Beginning Retained Earnings/(Deficit)	(1,815,562)	(2,131,631)	(1,747,156)
Other Revenues	2,285,839	3,115,000	3,113,000
 BALANCE FROM PROPERTY TAX	 0	 0	 0

TELLER COUNTY, COLORADO
2009 BUDGET AS ADOPTED 12/11/08

FLEET MANAGEMENT INTERNAL SERVICE FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2007 Actual	2008 Estimated	2009 Budget
APPROPRIATIONS:			
Expenditures	1,644,026	1,519,489	1,734,355
Ending Contributed Capital - County	2,171,182	2,171,182	2,171,182
Ending Retained Earnings/(Deficit)	3,068,691	2,937,202	2,698,847
FUNDS REQUIRED	6,883,899	6,627,873	6,604,384
 RESOURCES:			
Other than tax levy:			
Beginning Contributed Capital	2,159,194	2,171,182	2,171,182
Beginning Retained Earnings/(Deficit)	3,006,991	3,068,691	2,937,202
Current Year Contributed Capital:			
County	11,988		
Other Revenues	1,705,726	1,388,000	1,496,000
 BALANCE FROM PROPERTY TAX	 0	 0	 0

LEASE-PURCHASE AGREEMENTS

**TELLER COUNTY, COLORADO
2009 BUDGET AS ADOPTED 12/11/08**

LEASE-PURCHASE AGREEMENTS

In accordance with State law, all lease-purchase agreements are annually renewable.

REAL PROPERTY

The following is a schedule of future minimum lease payments under capital leases, by fund:

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>thereafter</u>
Capital Projects Fund:				
Principal	\$487,279	\$507,257	\$528,055	\$549,704
Interest	84,964	64,986	44,188	22,539
Jail Enterprise Fund:				
Principal	\$240,000	\$240,000	\$255,000	\$4,205,000
Interest	228,683	220,283	208,283	1,534,130

The following is a schedule of future minimum note payments, by fund:

	<u>2009</u>	<u>2010</u>	<u>2011</u>
Wastewater Utility Fund:			
Principal	\$55,059	\$56,876	\$58,753
Interest	5,633	3,816	1,939

These are for the County's Public Works building, Detentions facility and Wastewater treatment plant, respectively. No additional lease-purchases for real property are anticipated in 2008 or 2009.

OTHER THAN REAL PROPERTY

The following is a schedule of future minimum lease payments under capital leases, by fund:

	<u>2009</u>
Capital Projects Fund:	
Principal	\$10,552
Interest	268

This lease purchase is for a new phone system, installed in late 2004. No additional lease-purchases for other than real property are anticipated in 2008 or 2009.

CAPITAL IMPROVEMENTS PROGRAM
SUMMARY

TELLER COUNTY CAPITAL IMPROVEMENTS PROGRAM
Capital Improvement Project Requests for 2009
and subsequent funding of Capital Improvements in the Budget as adopted 12/11/08

<u>Capital Improvement/Purchase</u>	<u>Aggregate Score</u>	<u>Original Budget</u>		<u>Revised Capital Budget</u>	
		<u>Base Request</u>	<u>Supplemental</u>		(1)
GENERAL FUND					
Control Logic for HVAC system in Jail	98	0	20,000	20,000	
TOTAL GENERAL FUND		\$0	\$20,000	\$20,000	
ROAD & BRIDGE FUND					
see Annual Road Maintenance & Improvement Plan, available from PW Administration					
TOTAL ROAD & BRIDGE FUND		\$0	\$0	\$0	
CAPITAL PROJECTS FUND					
Lease purchase payments on phone systems	n/a	10,852	0	10,852	
Payments on lease purchase of Public Works bldg	n/a	587,279	0	587,279	(5)
HP Plotter for I/T	88	0	5,921	5,921	
E-mail Archiver for I/T	107	0	5,697	5,697	
Man-Lift	100	0	16,000	0	(6)
Copier replacement	93	0	13,000	7,000	(2)
TOTAL CAPITAL PROJECTS FUND		\$598,131	\$40,618	\$616,749	
JAIL ENTERPRISE FUND					
Final phase jail lightening protection	105	0	0	0	(3)
Copier replacement for Jail		0	0	0	(4)
TOTAL JAIL ENTERPRISE FUND		\$0	\$0	\$0	
FLEET MANAGEMENT INTERNAL SVCE FUND					
see Fleet Plan, available from PW Administration					
TOTAL FLEET MANAGEMENT ISF		\$0	\$0	\$0	

- (1) See prior section for information on lease purchases of capital property
- (2) Combining purchase with Jail Copier purchase will lower cost
- (3) The cost is \$30,000. Since this will be a capitalized improvement in the JEF, it is not budgeted through an expense account, but has been approved for Capital Outlay.
- (4) The cost is \$6,571. Since this will be a capitalized item in the JEF, it is not budgeted through an expense account, but has been approved for Capital Outlay.
- (5) This item is according to L-T capital plan, to be spent from capital reserve
- (6) Will be purchased through ISF. Since this will be a capitalized item in the ISF, it is not budgeted through an expense account, but has been approved for Capital Outlay.

LIST OF FUNDS, DEPARTMENTS
and LOCATION CODES

TELLER COUNTY FUNDS & DEPARTMENTS

A/C FORMAT **FF-DDDD-LINE-LOC**

<u>Fund#</u>	<u>Name</u>	<u>Dept#</u>	<u>Name</u>
01	General Fund	0001	General Fund (assets,liab,revenues)
		1000	Commissioners
		1100	Finance
		1150	Legal Services
		1200	Human Resources
		1250	Communications
		1300	Central Utilities
		1350	Public Works Administration
		1400	Central Support
		1450	Information Systems
		1500	Assessor
		1600	Clerk & Recorder
		1650	Clerk & Rec - Elections
		1800	Treasurer
		1900	Public Trustee
		2000	Sheriff
		2050	Sheriff - Detentions
		2100	Sheriff - Animal Control
		2150	Surveyor
		2250	Coroner
		2400	Fire & EMS Support
		2450	Hazmat
		2500	Emergency Management
		2600	Building Department/CDSD - Admin (1/1/00)
		2650	CDSD - Operations (1/1/00)
		3000	Public Health
		4100	Facilities
		4500	CSU Extension
		4550	County Fair Support
		4800	Veterans Services
02	Road & Bridge Fund	0002	Road & Bridge Fund (assets,liab,revenues)
		0100	Transportation Administration
		0110	Transportation Projects
		0150	Transportation Operations
03	Social Services Fund	0003	Social Services Fund (assets,liab,revenues)
		5000	Administrative
		5210	Colorado Works
		5230	Child Care
		5240	Employment First
		5400	Child Welfare
		5600	Core Services
		5800	Special Funds

(continued)

TELLER COUNTY FUNDS & DEPARTMENTS (page 2)

05 Contingent Fund	0005	Contingent Fund (assets, liab, revenues, and transfers)
09 Sheriff's Forfeiture Fund	0009	Sheriff's Forf Fund (assets, liab, revenues)
	0900	Seizure Monies
	0905	Donated Monies
	0910	Auction Proceeds
15 Capital Projects Fund	0015	Capital Projects Fund (assets, liab, revenues)
	8005	Capital Building Costs
	8010	Capital Purchases
40 Parks Fund	0040	Parks Fund (assets, liab, revenues, and expenditures)
45 Conservation Trust Fund	0045	Conservation Trust Fund (assets, liab, revenues, and expenditures)
70 Wastewater Utility Fund	0070	Wastewater Utility Fund (assets, liab, revenues)
	0700	Wastewater Administration
	0750	Wastewater Plant Operations
	0755	Wastewater Collection System Operations
75 Jail Enterprise Fund	0075	Jail Enterprise Fund (assets, liab, revenues, and expenditures)
85 Fleet Management - Internal Svce Fund	0085	Fleet Management - Internal Svce Fund (assets, liab, revenues)
	0850	Fleet Management - Admin
	0855	Fleet Management - Operations
90 Employee Benefits Fund	0090	Employee Benefits Fund (assets, liab, revenues)
99 Payroll Trust Fund	0099	Payroll Trust Fund (assets and liabilities only)

001-199 Building Locations (ex: Parks & Dept of Transportation)

Cripple Creek

- 001 County Courthouse
- 002 Old County Jail (sold 1997)
- 003 Yellow House next to jail (sold 1997)
- 004 Building Maintenance Shop (< '94 Road Barn=>'94 new Shop)
- 005 Centennial Building
- 010 Transmitter shack on Tenderfoot
- 011 Pisgah Repeater
- 016 Fairgrounds Pavillion
- 017 Fairgrounds Horsebarn
- 018 Fairgrounds Livestock Barn
- 019 Fairgrounds Rabbit/Poultry Barn

Woodland Park

- 031 Manor Court
- 032 Cobblestone Building
- 035 Gold Hill Repeater
- 036 Tranquil Acres Shed
- 037 Tamarac Rental (Public Hlth < 2001)

Victor

- 045 Almalgre Repeater

Divide

- 050 Divide Master Plan Improvements
- 051 Harris Building (Sheriff's substation)
- 052 Vehicle Maintenance Shop
- 053 Animal Control Building
- 054 Detentions Facility
- 055 Divide Communications Tower/Rptr/Bldg
- 056 Public Works Building
- 059 Divide P/H as of 12/07 (Prev-Bram's Rental (DSS & Pub Health > 2000))

Florissant

- 061 Firehouse/library (sold 1994)
- 069 Badger Mtn Repeater

201-299 Parks

Cripple Creek

- 201 City Center Park
- 202 Courthouse Park

Divide

- 210 Hayden Divide Regional Park
- 211 Loop Trail

Florissant

- 220 Florissant Park

Fourmile

- 230 Fourmile Park
- 231 Fourmile Hall

Victor

- 240 Brian's Park
- 241 Childrens' Park
- 242 Gold Bowl
- 243 Wallace Park

Woodland Park

- 250 Sunnywood
- 251 Catamount

Other Trails (e.g. Ute Pass Corridor Trail)

- 260 Centennial Trail

301-399 DSS

510-530 Transportation Depts' facilities

- 510 Divide/North District \
- 520 Cripple Creek/South District removed "districts" as of fy2000 - location codes
- 521 Victor Barn only used for barns, and 900 series for projects (proj
- 530 Victor (prior to 12/31/97) / list kept at TDOT

901-999 Miscellaneous**

(ie: breakdown of BOCC travel, road projects, etc.)

(separate list)