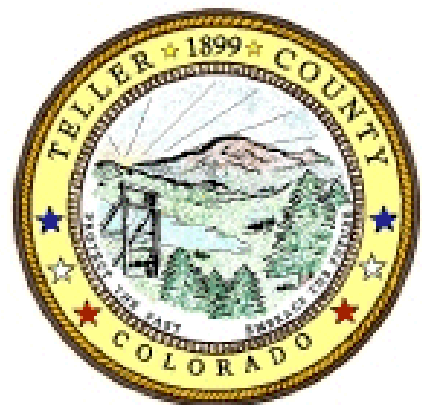




**2012 BUDGET
AS ADOPTED BY
THE BOARD OF COUNTY COMMISSIONERS
DECEMBER 8, 2011**



TELLER COUNTY, COLORADO
2012 BUDGET AS ADOPTED 12/8/11
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BUDGET MESSAGE

TELLER COUNTY, COLORADO
2012 BUDGET AS ADOPTED 12/8/11
BUDGET MESSAGE

General Information

Teller County Elected Officials and employees continue to work within our available resources, which in total are still not showing signs of improving. Our local economic indicators (retail sales and the construction industry) are no longer dropping as they have over the past few years. However, due to the assessment timing, housing and property sales markets of the last two years are currently negatively affecting the County's property tax revenues. Grant and other resources from the State and private foundations continue to shrink, causing the County to reduce services in those externally funded areas. While in the past we have been able to balance future budgets through savings realized in the current and past years, we are already anticipating those savings in the 2011 and 2012 budgets, which will leave us without those carryovers in the future.

As employees leave County employment, every effort is being made to maintain essential services by other staff absorbing some functions, creating further efficiencies where possible, and prioritizing mandated services. Unfortunately one area of non-mandated services that has suffered in this process has been through the elimination of county-funded 4-H resources. Fewer jobs are being filled in each department, leaving workforces short by 10-25%. Those employees who remain with the county are taking on more and more variation in their responsibilities, and many are supporting needs in other departments as emergencies arise. These changes are resulting in longer turnaround times for services and will ultimately require a complete examination and possible reductions in overall service levels.

Despite the resulting manpower shortages, in 2011 many operating and organizational projects are being accomplished. We are taking advantage of cost-saving advanced communications technologies, County-wide incident command and emergency response training and organization, and internally accomplishing the asset maintenance projects that we deem necessary. The Community Development Services Department has undergone a re-organization in addition to installing a web-accessible system to allow customers electronic access and payment options to avoid having to drive to our offices to accomplish some of their building-related business. The 2012 budget once again anticipates very little distribution to the County's long-term capital plan, however we have provided for the final payment on the Public Works building in Divide. This will leave the County debt-free with the exception of the certificates of participation on the jail.

For the first time since the downturn in the economy, the Commissioners have made the difficult decision to reduce the base funding for County road projects in the 2012 budget. This will decrease the capital improvements to the road system that are identified annually in the road maintenance and improvement plan. Operational funding of the Department of Transportation will remain the same allowing preventive maintenance and essential service levels such as plowing and grading to remain consistent. However, if revenues continue on their current trend, these service levels will also have to be re-evaluated.

County management believes that the maintenance of jobs and services are the priorities that we should target during recessionary times. When the economy improves, our plan remains to come back to the long-term capital goals (focusing on replacing rental space with County-owned facilities). Also, anticipating the reduction of State wildfire suppression dollars, in the 2012 budget we have allocated a portion of property tax revenues to begin funding what we believe to be necessary contingency funds allocated specifically towards fire control.

Needless to say, the efforts of County employees to make ends meet yet continue necessary services are very much appreciated by Management, therefore at this time, following a period of three years of no salary adjustments, the Elected Officials made it a priority to set aside funding in 2012 to somehow reward the employees who have stuck with us, and who have received above-average employment reviews. Elected Officials continue to identify their top priority as keeping good employees through maintaining health benefits and salaries as best we can in these economic times.

Since 2005, departments have maintained bottom-line operational budgets, with the exception of unavoidable increases such as insurance costs, software maintenance, and those mandated to the county. Efficiencies established in the County's fleet over the past six years have accomplished departmental savings, regardless of increasing fuel prices. Various reductions in Federal and State funds for Social Services programs are currently being discussed, which may adversely affect the county's funding levels of those mandated services.

In early 2009, the Teller County Board of County Commissioners adopted a strategic plan based on involvement from all departments of the County. This plan has been reviewed and updated in 2010 and 2011. The strategic plan continues to serve as the foundation for the County's budget. Public participation in the budget preparation is encouraged at every

TELLER COUNTY, COLORADO
2012 BUDGET AS ADOPTED 12/8/11
BUDGET MESSAGE (cont)

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 ensure fiscal responsibility in fulfilling our service needs and requirements. The 2012 budget is even more limited than previous budgets in that many of the unfilled employee positions have been left unfunded which further restricts our ability to respond to departmental needs, or have the carryover which has prevented further cuts in the past. And, although we've balanced the budget as it stands, many future goals that have been enumerated in the strategic plan remain on hold due to the lack of funding. Most requests for additional spending have simply not been submitted. Not only are departments not requesting increases in funds, but they are spending current allocations prudently. These savings have continued to enable the County to avoid lay-offs and furloughs, however resulting in more pressure on existing employees to maintain levels of service that they are accustomed to providing. We continue to recognize the conservative nature of County leadership and their efforts to maintain service levels provided to the citizens of Teller County.

Grant funded expenditures are not budgeted for 2012 unless a signed contract is in place. If other entities maintain or restore funding to their grant programs, Teller County will obtain those funds where possible. The county will also continue to aggressively pursue new sources of external funding to supplement county projects, programs and services.

Teller County 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 competing salaries (external equity). The plan is in its fifth year of implementation. The plan is periodically reviewed, and salary levels verified with outside markets. As mentioned above, due to low revenue levels, the 2010 and 2011 budgets have not included any pay-for-performance salary increases. However, the County continues to offer a comprehensive benefit package, with a choice between two different health care plans comparable to those offered in the past. With continuing economic difficulties paired with the continually increasing costs of the health insurance, in 2012 we will be implementing more employee contributions towards family and dependant health and dental coverages. This is also due to the anticipated changes in Federal requirements regarding employee contributions.

The high deductible health plan (HDHP) with an associated health savings account (HSA) has proven to be a wise management decision, in that it has saved county funding while providing employees with a lower cost health plan. Employee enrollment in the HDHP/HSA is currently running above 70%. Those employees who do not choose or are unable to benefit from the HSA have a traditional 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) "defined contribution" retirement account with a mandatory employee match.

County management is committed to doing it's best to provide each county office sufficient funds to meet their statutory obligations and maintain reasonable levels of service. Operational budgets were once again 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.

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

In conclusion, the 2012 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, with the exception of County Fair funding. In view of the County's current economic position, the Commissioners have determined that any County fair activity would need to be externally supported. Less expensive County fair options and other methods of 4-H project exhibits and support are being investigated.

Levels of service within the scope of the budget change from time to time, due to the increased and different population that has moved into the County, available funding, and changing requirements of County government. General services of the County are provided for budgetarily as follows:

**TELLER COUNTY, COLORADO
2012 BUDGET AS ADOPTED 12/8/11
BUDGET MESSAGE (cont)**

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, Sheriff's Auxiliaries, Animal Control, Coroner, Community Development Services, Emergency Management, Search & Rescue, Hazmat and Fire & EMS Support); Health and Human Services (Public Health, Build a Generation and Veteran's Services); and Culture and Recreation (CSU Extension and County Parks).

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.

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

In order to comply with stricter definitions of Special Revenue Funds provided in Governmental Accounting Standards Board Statement 54, the Commissioners have directed the deletion of fund #09, Sheriff's Forfeitures Fund, and fund #40, County Parks Fund. The balances in those funds are being transferred to the General Fund in 2011, and will be tracked separately for the intended uses previously defined for those funds. The usage of those funds will be accounted for through departments now included in the General Fund.

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.

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:

2010 Actual expenditures	\$24,974,208	(\$1,689,976 grant-funded)
2011 Appropriations as adopted	\$25,361,396	(\$417,035 grant-funded)
2012 Appropriations	\$26,078,655	(\$995,874 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 \$21,766,904 which resulted in a preliminary budget short of funding by approximately \$2,419,500. Supplemental requests of \$939,475 were made (this includes all CIP requests), over and above base amounts, with corresponding supplemental funding of \$328,373.

In response to low estimates of funding availability, the supplemental requests for the last four years have been lower than in the past. Externally funded, statutorily required and priority supplemental requests have been

**TELLER COUNTY, COLORADO
2012 BUDGET AS ADOPTED 12/8/11
BUDGET MESSAGE (cont)**

included in the 2012 budget. Fund balance carryover continues to be targeted at the prior years' levels in the operational funds, plus the transferred fund balances of the Sheriff's Forfeitures and County Parks Funds

The County may seek alternate funding sources for some unfunded items and may revisit funding issues if unanticipated carryover or revenues are realized over the next six months. Due to the economic state of many granting agencies, however, we have not anticipated ongoing funding in many grant areas. Externally-funded personnel positions may not be retained if funding does not continue.

Total appropriations for expenditure in the budget equal \$26,078,655. Governmental fund budgeted expenditures are \$21,533,527, a 3.3% increase from the \$20,842,360 originally appropriated in the 2011 budget. This increase is substantially due to an estimated \$505,000 for the higher rate charged the general fund for jail bed fees, the inclusion of \$216,192 for gaming grant-funded deputies in the Sheriff's Department, and \$100,000 in wildfire contingency funding discussed above. Disregarding these three increases, the governmental fund budgets would have decreased by 0.6% from those adopted for 2011.

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 departmental review on the County's electronic budget database system.

Fund Accounting

The 2012 budget is split into nine 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 \$20,243,195. This represents a 2.8% increase from original appropriations of \$19,686,442 for those funds for the budget year 2011, but again, disregarding the increased jail bed fees and grant-funded deputy positions budgeted in the general fund, would show a 0.8% decrease. The County's Contingency Fund is budgeted to receive a portion of the County's property taxes this year towards emergency wildfire funding, while one other "Special Revenue", one "Capital Projects", and the three Proprietary funds receive revenues through various sources other than property taxes, and are also 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 \$2,951,932, that department is truly allocated and/or expected to spend a total of approximately \$8,300,000. 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 \$7,372,068, leaving a balance of \$927,932 required from Teller County current revenues and fund balance.

Salaries and Benefits

Provision has been included for an approximate 11% increase in benefit costs. This includes the portion that is passed on to the employees. 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.

No employment positions have been added in the 2012 budget, with the exception of four recently approved gaming grant-funded deputies in the Sheriff's Department. A number of other grant-funded positions are not included or are only partially included in the budget until such time as additional external funding is secured by the County for those positions. Funding has been removed for the cost of thirteen FTE's, including the six FTE's not funded in the 2011 budget. The positions identified as unfunded for the 2012 budget are positions that have been vacated through attrition and are currently unfilled. As stated above, the county intends to continue the practice of only filling essential positions when an employee leaves. At this time, the County has approximately 10% of employee positions that have been vacated and are currently unfilled.

**TELLER COUNTY, COLORADO
2012 BUDGET AS ADOPTED 12/8/11
BUDGET MESSAGE (cont)**

No changes in FICA and Medicare costs are anticipated at this time. The County continues to compensate employees in accordance with the salary plan and merit employment reviews.

<u>Salaries and benefits by fund :</u>	<u>2011 Adopted Budget</u>	<u>2012 Adopted Budget</u>	<u>2012 # of Funded FTE's</u>
General Fund	\$8,269,552	\$8,360,480	141.75
Road & Bridge Fund	1,806,860	1,817,949	32.00
Social Services Fund	1,749,727	1,888,367	33.00
Conservation Trust Fund	103,721	106,058	2.00
Jail Enterprise Fund	1,566,082	1,566,194	28.00
Fleet Management IS Fund	308,608	313,961	5.00

Property Taxes

Property tax revenues included in this budget total \$7,037,393, a 3% decrease from the prior year's County levy.

Discretionary Revenues

Sales taxes are broken down to be deposited as 61% to the General Fund, 29% to the Road & Bridge Fund and 10% to the Capital Projects Fund. Interest earnings on County investments will be deposited as follows: General Fund 36.9%, Road & Bridge Fund 12.1%, Capital Projects Fund 24.1%, Conservation Trust Fund 2.6%, and 24.3% to the Fleet Management Internal Service Fund. Federal PILT revenues, estimated at \$243,000, 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 \$1,927,876, to be distributed as 68.7% to the General Fund, 23.2% to the Road & Bridge Fund, 7.3% to the Social Services Fund and 0.8% to the Capital Projects Fund.

Budget Request Meeting

Requests were made of the Board of Commissioners, in the public request meeting held on July 28, 2011 at the County's Centennial Building in Cripple Creek. These supplemental requests were from the Teller Seniors Coalition for maintenance of prior levels of funding; for county assistance to the Community of Caring for their commodities distribution program; and from the Teller Park Conservation District for the continued weed program and additional support for weed control, education and outreach. The General Fund budget contains a consistent level of funding for the Seniors' transportation program and for the weed program, in the Central Support budget. External requests were discussed with all other County supplementals.

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.

The Board held a public hearing to receive comments on this budget on Thursday October 27, 2011, 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
Bill Buckhanan, Vice-Chairman
Dave Paul, Commissioner

SUMMARIES BY FUND AND FUND TYPE

TELLER COUNTY, COLORADO
2012 BUDGET AS ADOPTED 12/8/11

SUMMARY BY FUND - GOVERNMENTAL FUNDS

	#01 General Fund	#02 Road & Bridge	Social Services	SUB-TOTAL Operating Funds	#05 Contingent Fund	#15 Capital Projects	#45 Conservation Trust	TOTAL GOVERNMENTAL FUNDS
APPROPRIATIONS:								
Expenditures								
Personnel Related	8,360,480	1,817,949	1,888,367	12,066,796			106,058	12,172,854
Other	5,016,482	2,293,360	866,557	8,176,399	500,000	613,133	70,871	9,360,403
Interfund Transfers Out:								
Operating			197,008	197,008				197,008
Reserve for Abatements	16,000	2,000	2,000	20,000				20,000
Ending Fund Balance								
Designated for construction of facilities						417,017		417,017
Undesignated	1,538,606	395,417	80,008	2,014,031	33,573	100,000	62,999	2,210,603
FUNDS REQUIRED	14,931,568	4,508,726	3,033,940	22,474,234	533,573	1,130,150	239,928	24,377,885
RESOURCES:								
Other than tax levy:								
Prior Year Fund Balance	2,478,599	854,086	120,594	3,453,279	433,573	838,501	114,178	4,839,531
Other Revenues	6,273,716	3,407,709	2,205,129	11,886,554		291,649	125,750	12,303,953
Operating Transfers In	197,008			197,008				197,008
PROPERTY TAX REQUIRED	5,982,245	246,931	708,217	6,937,393	100,000	0	0	7,037,393

TELLER COUNTY, COLORADO
2012 BUDGET AS ADOPTED 12/8/11

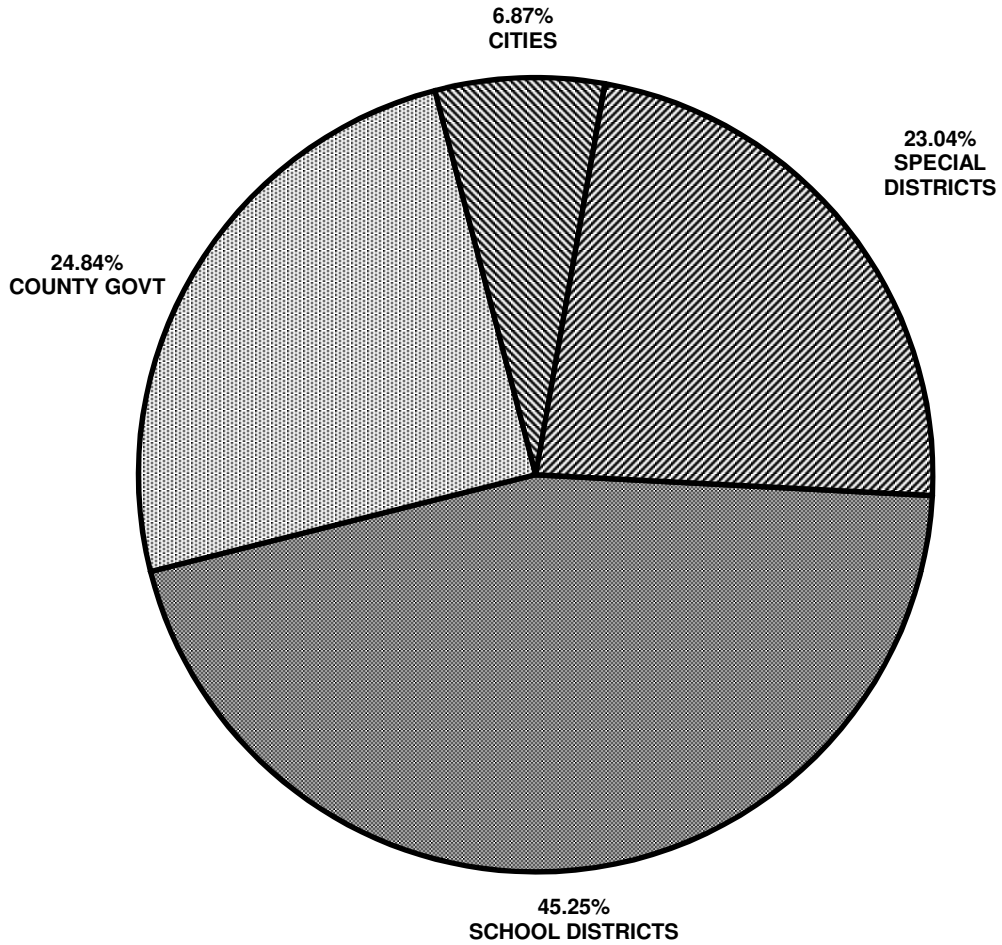
SUMMARY BY FUND - PROPRIETARY FUNDS

	#70 Wastewater Utility	#75 Jail Enterprise	#85 Fleet Mngmt ISF	TOTAL PROPRIETARY FUNDS
APPROPRIATIONS:				
Expenditures				
Personnel Related		1,566,194	313,961	1,880,155
Other	149,771	1,142,776	1,372,696	2,665,243
Ending Contributed Capital	1,787,956	325,000	2,315,652	4,428,608
Ending Retained Earnings/(Deficit)	(1,637,658)	(2,286,367)	1,795,720	(2,128,305)
FUNDS REQUIRED	300,069	747,603	5,798,029	6,845,701
RESOURCES:				
Other than tax levy:				
Beginning Contributed Capital	1,787,956	325,000	2,315,652	4,428,608
Beginning Retained Earnings/(Deficit)	(1,612,887)	(2,311,397)	2,005,204	(1,919,080)
Other Revenues	125,000	2,734,000	1,477,173	4,336,173
PROPERTY TAX REQUIRED	0	0	0	0

PROPERTY TAXES

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

"CHART I"

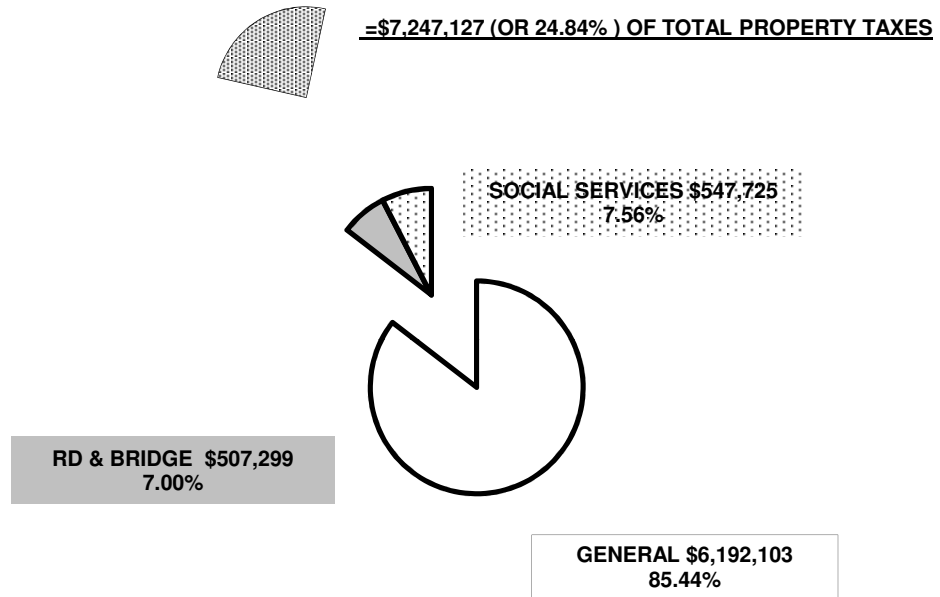


**TOTAL LEVIED IN 2010: \$29,172,189
(BY ALL TAXING ENTITIES IN TELLER COUNTY)
FOR COLLECTION IN 2011**

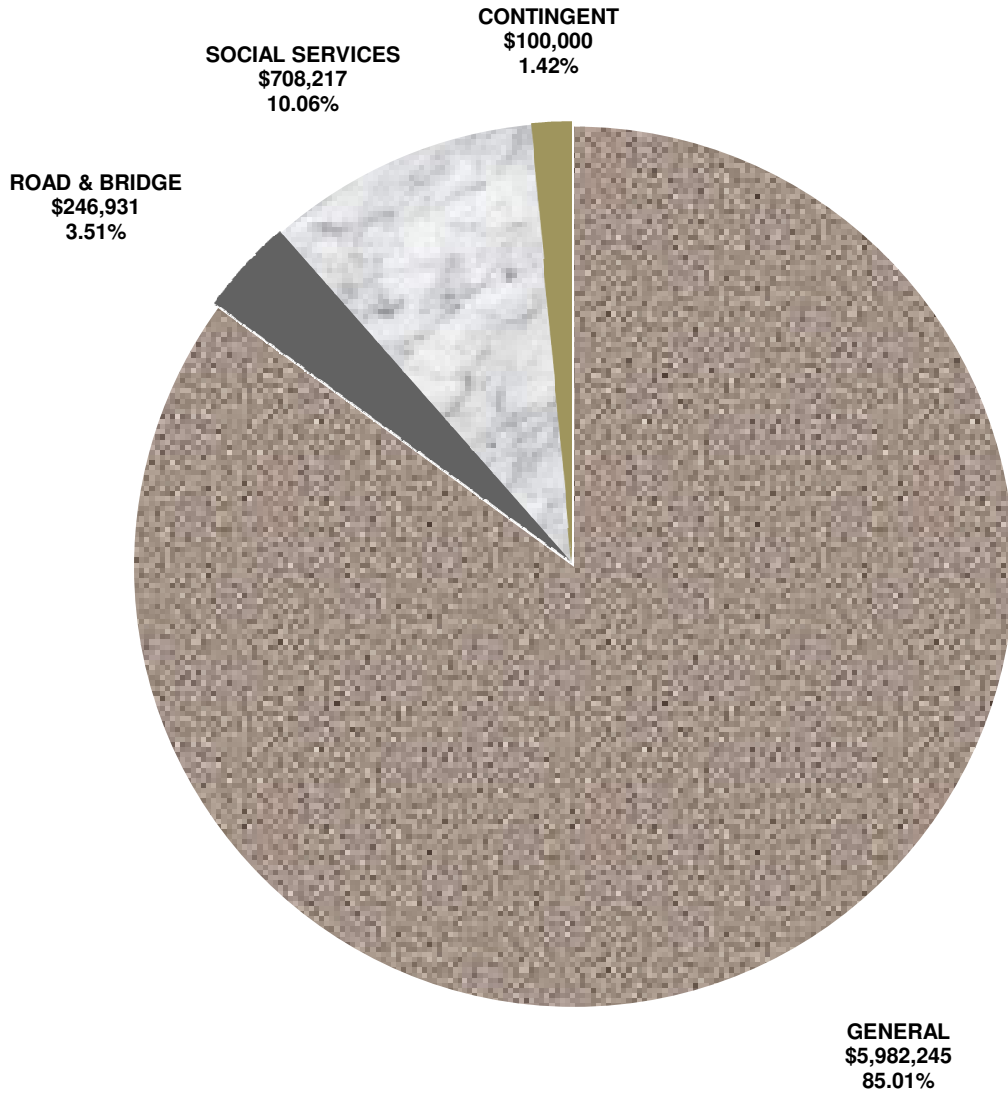
Note: to avoid distorted comparative figures elsewhere in this document, taxes levied for the WPDDA have been removed from the School Districts, County and Cities and added to Special Districts.

**PROPERTY TAXES
COUNTY PORTION BY FUND (LEVIED DECEMBER, 2010)**

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



**PROPERTY TAXES
COUNTY PORTION BY FUND (BUDGETED REVENUE FOR 2012)**



TELLER COUNTY, COLORADO
2012 BUDGET AS ADOPTED 12/8/11

SUMMARY OF PROPERTY TAXES

BUDGET YEAR	-----TAXES LEVIED-----			BUDGETED 2012	
	2009	2010	2011		
NET ASSESSED VALUATION		\$468,370,896	\$486,790,293	\$493,001,827	n/a *
General Fund	Revenue	5,846,675	6,168,119	6,192,103	5,982,245
	Mills	12.483	12.671	12.560	*
Road & Bridge Fund	Revenue	562,982	612,869	507,299	246,931
	Mills	1.202	1.259	1.029	*
Social Services Fund	Revenue	528,322	442,006	547,725	708,217
	Mills	1.128	0.908	1.111	*
Contingent Fund	Revenue				100,000
	Mills				*
TOTAL COUNTY		\$6,937,979	\$7,222,994	\$7,247,127	\$7,037,393
	Mills	14.813	14.838	14.700	*

All amounts are net of the Woodland Park DDA

*Preliminary net assessed valuation certified as of 8/26/2011 = \$479,942,946
 Final certification of values due 12/10, for calculation of tax levy

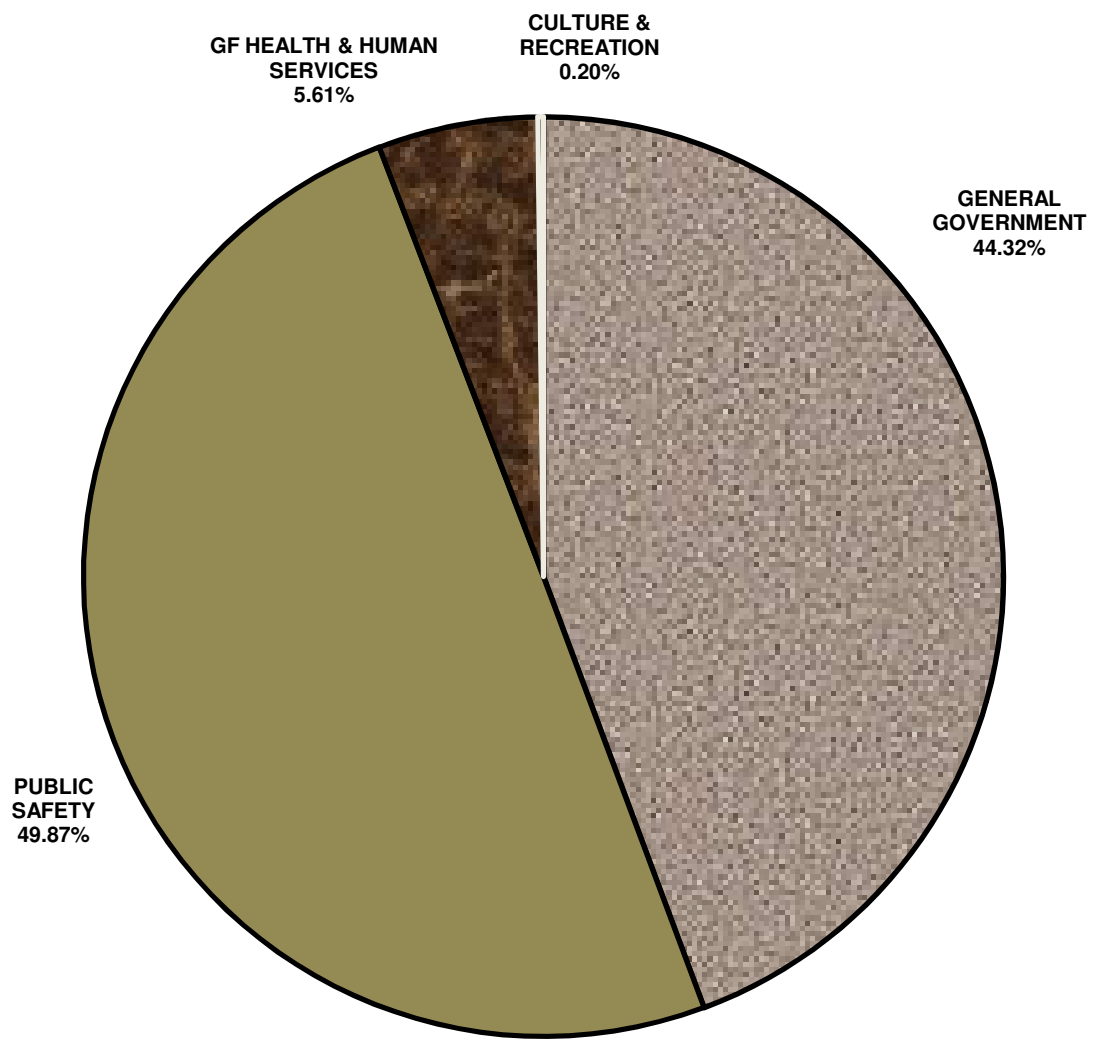
GENERAL FUND

TELLER COUNTY, COLORADO
2012 BUDGET AS ADOPTED 12/8/11

GENERAL FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2010 Actual	2011 Estimated	2012 Budget
APPROPRIATIONS:			
Expenditures	12,861,595	12,883,263	13,376,962
Interfund Transfers Out:			
Operating	15,201		
Reserve for Abatements			16,000
End of Year Fund Balance	<u>2,785,830</u>	<u>2,478,599</u>	<u>1,538,606</u>
FUNDS REQUIRED	15,662,626	15,361,862	14,931,568
RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	2,795,888	2,785,830	2,478,599
Other Revenues	6,480,733	6,337,771	6,273,716
Operating transfers in	<u>193,464</u>	<u>170,000</u>	<u>197,008</u>
BALANCE FROM CURRENT PROPERTY TAX	6,192,541	6,068,261	5,982,245

**2012 BUDGETAS ADOPTED
GENERAL FUND APPROPRIATIONS
DISTRIBUTION BY TYPE**



TELLER COUNTY, COLORADO
2012 BUDGET AS ADOPTED 12/8/11

SUMMARY OF GENERAL FUND: REVENUES; EXPENDITURES BY DEPARTMENT

	ACTUAL	2010 % OF	REVISED	2011 % OF	6 MONTH	REQUESTED	ADOPTED	2012 % OF	\$ CHANGE	% CHANGE
	2010	TOTAL	BUDGET	TOTAL	ACTUAL	BASE		2012		
REVENUES										
TAXES (property, sales, other)	7,018,879	54.55%	7,215,164	58.91%	5,929,148	7,165,013	7,251,257	58.23%	36,093	0.50%
CHARGES FOR SERVICES	1,109,276	8.62%	981,460	8.01%	537,775	978,152	1,003,698	8.06%	22,238	2.27%
INTERGOVERNMENTAL	3,483,310	27.07%	3,172,892	25.91%	717,837	2,461,296	3,334,431	26.78%	161,539	5.09%
LICENSES and PERMITS	868,400	6.75%	577,750	4.72%	263,164	491,500	567,400	4.56%	-10,350	-1.79%
FINES and FORFEITURES	46,907	0.36%	55,100	0.45%	17,964	37,150	35,750	0.29%	-19,350	-35.12%
OPERATING TRANSFERS IN	193,464	1.50%	199,669	1.63%	87,298	197,008	197,008	1.58%	-2,661	-1.33%
OTHER	145,593	1.13%	45,446	0.37%	60,539	23,000	63,425	0.51%	17,979	39.56%
TOTAL REVENUES - GENERAL FUND	12,865,830	100.00%	12,247,481	100.00%	7,613,725	11,353,119	12,452,969	100.00%	205,488	1.68%
EXPENDITURES										
DEPARTMENT										
#1000-COMMISSIONERS	471,854	3.67%	497,531	3.76%	249,261	503,433	499,455	3.73%	1,924	0.39%
#1100-FINANCE	497,049	3.86%	468,186	3.53%	232,593	526,169	474,263	3.55%	6,077	1.30%
#1150-LEGAL SERVICES	666,134	5.17%	617,292	4.66%	321,285	567,581	624,723	4.67%	7,431	1.20%
#1200-HUMAN RESOURCES	159,918	1.24%	170,222	1.28%	77,025	173,175	172,041	1.29%	1,819	1.07%
#1300-CENTRAL UTILITIES	181,696	1.41%	152,096	1.15%	108,495	181,370	181,370	1.36%	29,274	19.25%
#1350-PUBLIC WORKS ADMIN	306,068	2.38%	288,073	2.17%	151,856	329,486	267,516	2.00%	-20,557	-7.14%
#1400-CENTRAL SUPPORT	742,442	5.77%	614,917	4.64%	362,003	707,796	681,055	5.09%	66,138	10.76%
#1450-INFORMATION TECHNOLOGY	635,661	4.94%	632,728	4.78%	337,793	718,385	667,157	4.99%	34,429	5.44%
#1500-ASSESSOR	845,396	6.57%	857,362	6.47%	416,468	941,160	880,764	6.58%	23,402	2.73%
#1600-CLERK & RECORDER	459,079	3.57%	453,299	3.42%	223,460	487,806	467,629	3.50%	14,330	3.16%
#1650-C&R - ELECTIONS	95,969	0.75%	33,932	0.26%	14,620	80,984	82,884	0.62%	48,952	144.27%
#1800-TREASURER	290,639	2.26%	303,894	2.29%	147,994	314,041	311,621	2.33%	7,727	2.54%
#1900-TREAS - PUBLIC TRUSTEE	94,585	0.73%	95,547	0.72%	45,163	92,284	91,141	0.68%	-4,406	-4.61%
#2000-SHERIFF	2,857,471	22.20%	2,726,312	20.58%	1,469,348	3,014,719	3,221,742	24.08%	495,430	18.17%
#2050-SHERIFF - DETENTIONS	1,638,316	12.73%	2,096,335	15.82%	1,062,228	2,150,000	2,150,000	16.07%	53,665	2.56%
#2075-SHERIFF - AUXILLARY ORGS	0	0.00%	0	0.00%	2,901	0	0	0.00%	0	0.00%
#2100-SHERIFF - ANIMAL CTRL	100,853	0.78%	106,023	0.80%	47,028	122,966	121,276	0.91%	15,253	14.39%
#2125-SEARCH & RESCUE	0	0.00%	7,901	0.06%	5,733	9,794	9,794	0.07%	1,893	23.96%
#2150-SURVEYOR	8,773	0.07%	9,851	0.07%	4,313	10,542	10,455	0.08%	604	6.13%
#2250-CORONER	90,283	0.70%	87,496	0.66%	36,442	92,014	89,852	0.67%	2,356	2.69%
#2400-FIRE & EMS SUPPORT	48,492	0.38%	42,768	0.32%	16,893	40,427	44,427	0.33%	1,659	3.88%
#2450-HAZMAT	2,203	0.02%	5,900	0.04%	280	5,900	5,900	0.04%	0	0.00%
#2500-EMERGENCY MANAGEMENT	150,799	1.17%	166,042	1.25%	100,622	148,921	148,884	1.11%	-17,158	-10.33%
#2600-CDSD - ADMIN	224,215	1.74%	168,535	1.27%	79,494	274,243	191,278	1.43%	22,743	13.49%
#2650-CDSD - OPERATIONS	694,420	5.39%	643,246	4.86%	315,556	800,115	687,545	5.14%	44,299	6.89%
#3000-PUBLIC HEALTH	820,536	6.37%	644,897	4.87%	276,680	609,036	582,172	4.35%	-62,725	-9.73%
#3500-BUILD A GENERATION	154,159	1.20%	150,697	1.14%	59,672	0	150,000	1.12%	-697	-0.46%
#4100-FACILITIES	455,719	3.54%	482,318	3.64%	235,159	521,961	516,748	3.86%	34,430	7.14%
#4150-COUNTY PARKS	0	0.00%	0	0.00%	0	0	5,387	0.04%	5,387	0.00%
#4500-CSU EXTENSION SERVICE	74,176	0.58%	30,847	0.23%	14,348	135,003	21,569	0.16%	-9,278	-30.08%
#4550-COUNTY FAIR SUPPORT	90,519	0.70%	46,544	0.35%	19,917	0	0	0.00%	-46,544	-100.00%
#4800-VETERAN'S SERVICE OFFICE	16,795	0.13%	18,620	0.14%	8,361	18,314	18,314	0.14%	-306	-1.64%
#4998-PERSONNEL CONTINGENCY	0	0.00%	628,697	4.75%	0	0	0	0.00%	-628,697	-100.00%
TOTAL EXPENDITURES - GENERAL FUND	12,874,219	100.00%	13,248,108	100.00%	6,442,992	13,577,625	13,376,962	100.00%	128,854	0.97%

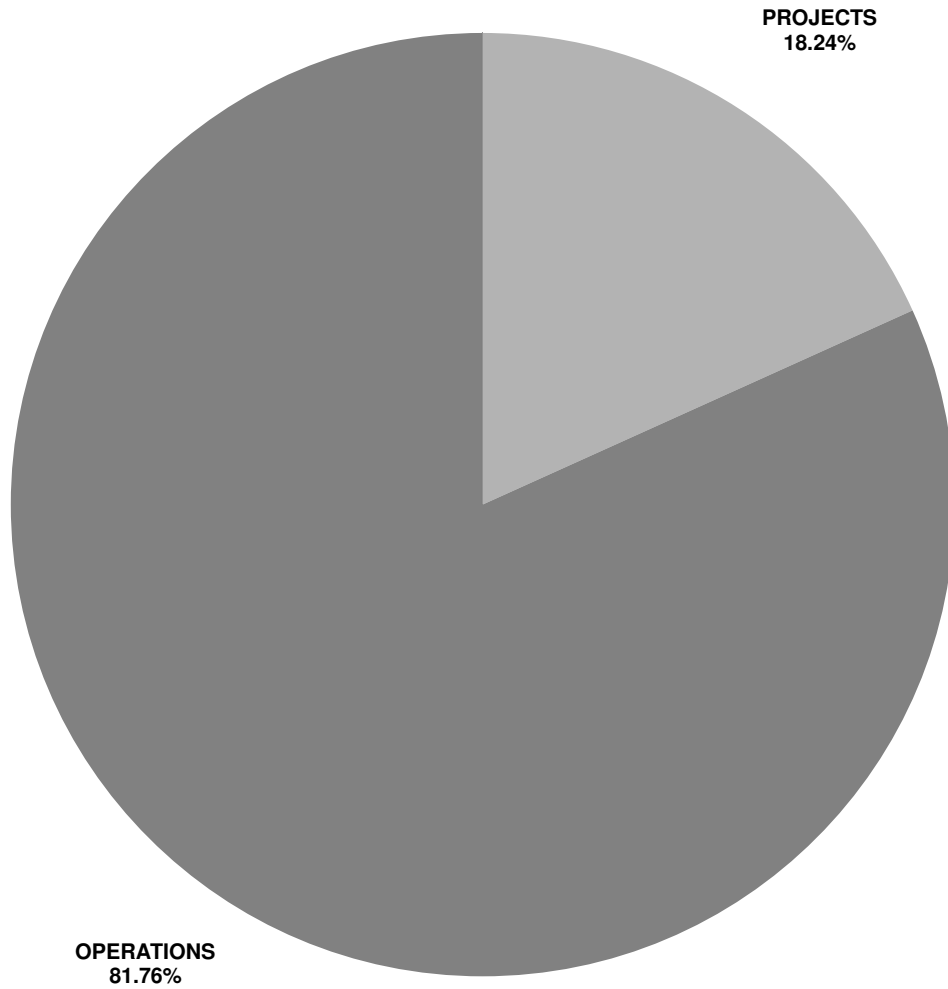
ROAD & BRIDGE FUND

TELLER COUNTY, COLORADO
2012 BUDGET AS ADOPTED 12/8/11

ROAD & BRIDGE FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2010 Actual	2011 Estimated	2012 Budget
APPROPRIATIONS:			
Expenditures	4,634,658	4,803,493	4,111,309
Reserve for Abatements			2,000
End of Year Fund Balance	1,229,547	854,086	395,417
FUNDS REQUIRED	5,864,205	5,657,579	4,508,726
RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	1,025,429	1,229,547	854,086
Other Revenues	4,223,707	3,930,879	3,407,709
BALANCE FROM CURRENT PROPERTY TAX	615,069	497,153	246,931

**2012 BUDGET AS ADOPTED
ROAD & BRIDGE FUND APPROPRIATIONS
DISTRIBUTION BY TYPE**



TELLER COUNTY, COLORADO
2012 BUDGET AS ADOPTED 12/8/11

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

	ACTUAL	2010 % OF	REVISED	2011 % OF	6 MONTH	REQUESTED		2012 % OF	\$ CHANGE	% CHANGE
	2010	TOTAL	BUDGET	TOTAL	ACTUAL	BASE	ADOPTED	TOTAL	FROM 2011	FROM 2011
			2011		2011	2012	2012			
REVENUES										
TAXES (property, sales, other)	1,287,159	26.60%	1,089,212	26.60%	658,093	1,126,295	816,521	22.34%	-272,691	-25.04%
CHARGES FOR SERVICE	4,160	0.09%	4,160	0.10%	1,210	2,420	2,420	0.07%	-1,740	-41.83%
INTERGOVERNMENTAL	3,489,464	72.11%	2,957,341	72.22%	952,031	2,814,124	2,810,499	76.90%	-146,842	-4.97%
LICENSES and PERMITS	17,511	0.36%	27,200	0.66%	2,291	6,200	7,500	0.21%	-19,700	-72.43%
FINES and FORFEITURES	7,570	0.16%	7,100	0.17%	4,604	7,500	10,000	0.27%	2,900	40.85%
OTHER	32,910	0.68%	9,900	0.24%	3,734	7,150	7,700	0.21%	-2,200	-22.22%
TOTAL REVENUES -										
ROAD & BRIDGE FUND	4,838,775	100.00%	4,094,913	100.00%	1,621,962	3,963,689	3,654,640	100.00%	-440,273	-10.75%
EXPENDITURES										
DEPARTMENT										
* #0110-PROJECTS	1,332,077	28.74%	1,140,000	24.84%	220,588	900,000	750,000	18.24%	-390,000	-34.21%
#0150-OPERATIONS	3,302,581	71.26%	3,329,883	72.55%	1,524,038	3,389,617	3,361,309	81.76%	31,426	0.94%
#0198-PERSONNEL CONTINGENCY	0	0.00%	119,941	2.61%	0	0	0	0.00%	-119,941	-100.00%
TOTAL EXPENDITURES -										
ROAD & BRIDGE FUND	4,634,658	100.00%	4,589,824	100.00%	1,744,626	4,289,617	4,111,309	100.00%	-478,515	-10.43%

* 2010 expenditures include \$334,689 in Gaming Impact grant funds & \$200,000 in Historical grant funds

* 2011 revised budget includes \$240,000 in carryover funding from 2010

* 2012 proposed budget includes no grant funding

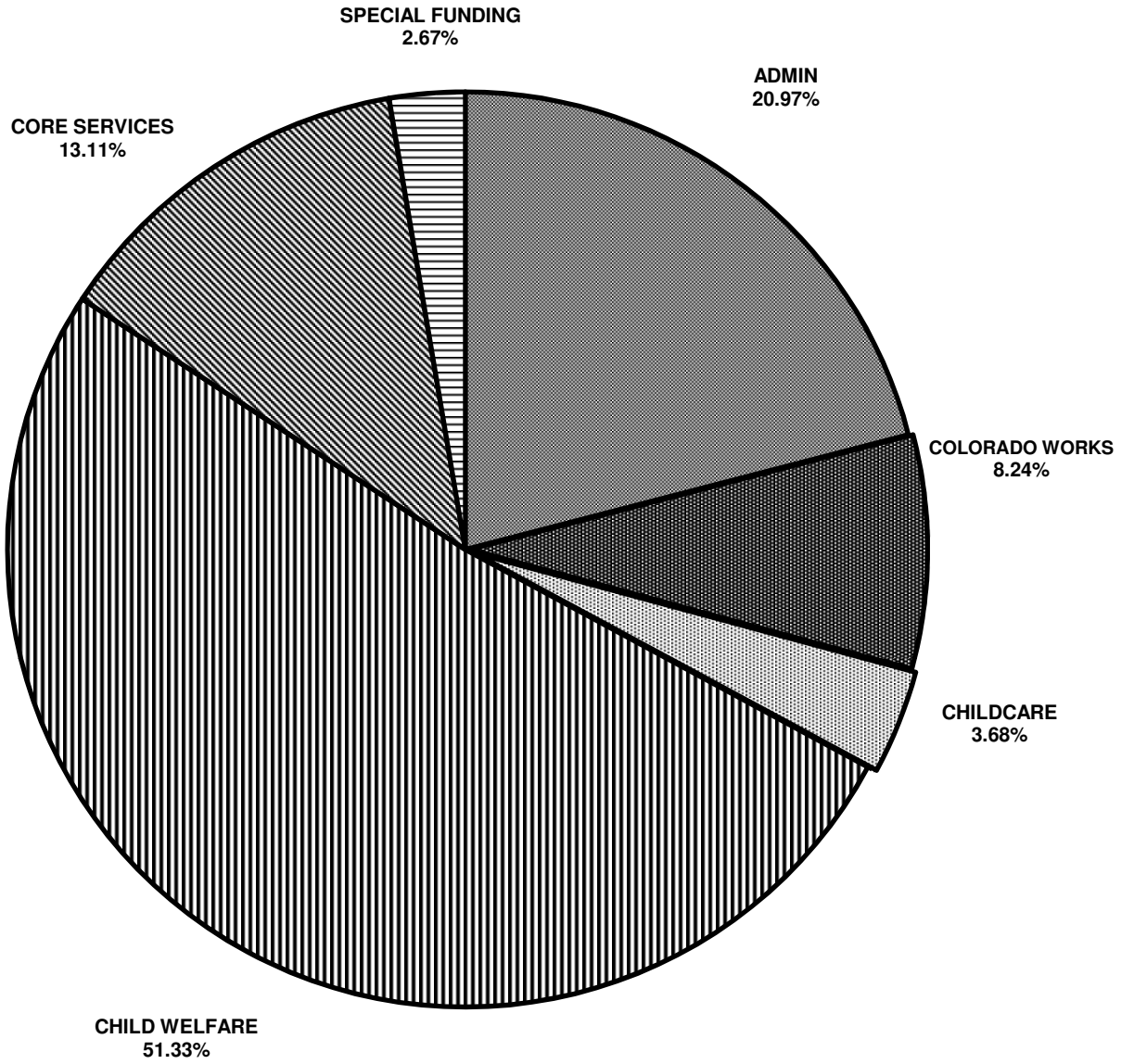
SOCIAL SERVICES FUND

TELLER COUNTY, COLORADO
2012 BUDGET AS ADOPTED 12/8/11

SOCIAL SERVICES FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2010 Actual	2011 Estimated	2012 Budget
APPROPRIATIONS:			
Expenditures	2,510,529	2,512,905	2,754,924
Interfund Transfers Out:			
Operating	193,464	170,000	197,008
Reserve for Abatements			2,000
End of Year Fund Balance	191,855	120,594	80,008
FUNDS REQUIRED	2,895,848	2,803,499	3,033,940
RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	362,616	191,855	120,594
Other Revenues	2,089,324	2,074,873	2,205,129
BALANCE FROM CURRENT PROPERTY TAX	443,908	536,771	708,217

2012 BUDGET AS ADOPTED
SOCIAL SERVICES APPROPRIATIONS
DISTRIBUTION BY PROGRAM



TELLER COUNTY, COLORADO
2012 BUDGET AS ADOPTED 12/8/11

SUMMARY OF SOCIAL SERVICES FUND: REVENUES: EXPENDITURES BY TYPE

	ACTUAL 2010	2010 % OF TOTAL	REVISED BUDGET 2011	2011 % OF TOTAL	6 MONTH ACTUAL 2011	REQUESTED BASE 2012	ADOPTED 2012	2012 % OF TOTAL	\$ CHANGE FROM 2011	% CHANGE FROM 2011
<u>REVENUES</u>										
TAXES (property, sales, other)	443,908	17.52%	547,786	20.35%	495,838	547,725	708,217	24.31%	160,431	29.29%
CHARGES FOR SERVICES	37,923	1.50%	30,000	1.11%	29,715	38,000	38,000	1.30%	8,000	26.67%
INTERGOVERNMENTAL	2,051,348	80.98%	2,113,394	78.53%	918,997	2,154,115	2,167,129	74.39%	53,735	2.54%
OTHER	55	0.00%	0	0.00%	10,016	0	0	0.00%	0	0.00%
TOTAL REVENUES - SOCIAL SERVICES FUND	2,533,233	100.00%	2,691,180	100.00%	1,454,567	2,739,840	2,913,346	100.00%	222,166	8.26%
<u>EXPENDITURES</u>										
<u>PROGRAM</u>										
#5000-ADMINISTRATIVE	529,327	19.58%	628,404	22.73%	257,480	626,277	618,941	20.97%	-9,463	-1.51%
#5210-COLORADO WORKS	362,980	13.42%	243,396	8.80%	118,083	243,401	243,133	8.24%	-263	-0.11%
#5230-CHILDCARE	82,263	3.04%	102,079	3.69%	38,478	109,387	108,745	3.68%	6,666	6.53%
#5400-CHILD WELFARE	1,281,428	47.39%	1,163,649	42.09%	619,269	1,504,639	1,515,277	51.33%	351,628	30.22%
#5600-CORE SERVICES	374,574	13.85%	360,533	13.04%	175,585	389,376	387,001	13.11%	26,468	7.34%
#5800-SPECIAL FUNDS	73,422	2.72%	87,178	3.15%	59,765	78,835	78,835	2.67%	-8,343	-9.57%
#5998-PERSONNEL CONTINGENCY	0	0.00%	179,192	6.48%	0	0	0	0.00%	-179,192	-100.00%
TOTAL EXPENDITURES - SOCIAL SERVICES FUND	2,703,993	100.00%	2,764,431	100.00%	1,268,659	2,951,915	2,951,932	100.00%	187,501	6.78%

OTHER FUNDS

TELLER COUNTY, COLORADO
2012 BUDGET AS ADOPTED 12/8/11

CONTINGENT FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2010 Actual	2011 Estimated	2012 Budget
APPROPRIATIONS:			
Interfund Transfers Out:			
Operating			500,000
End of Year Fund Balance	433,573	433,573	33,573
FUNDS REQUIRED	433,573	433,573	533,573
RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	433,573	433,573	433,573
BALANCE FROM PROPERTY TAX	0	0	100,000

TELLER COUNTY, COLORADO
2012 BUDGET AS ADOPTED 12/8/11

CAPITAL PROJECTS FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2010 Actual	2011 Estimated	2012 Budget
APPROPRIATIONS:			
Expenditures	624,443	660,413	613,133
End of Year Fund Balance	1,010,713	838,501	517,017
FUNDS REQUIRED	1,635,156	1,498,914	1,130,150
RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	826,626	1,010,713	838,501
Other Revenues	808,530	488,201	291,649
BALANCE FROM PROPERTY TAX	0	0	0

TELLER COUNTY, COLORADO
2012 BUDGET AS ADOPTED 12/8/11

CONSERVATION TRUST FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2010 Actual	2011 Estimated	2012 Budget
APPROPRIATIONS:			
Expenditures	82,164	174,361	176,929
End of Year Fund Balance	163,037	114,178	62,999
FUNDS REQUIRED	245,201	288,539	239,928
RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	123,679	163,037	114,178
Other Revenues	121,522	125,502	125,750
BALANCE FROM PROPERTY TAX	0	0	0

TELLER COUNTY, COLORADO
2012 BUDGET AS ADOPTED 12/8/11

WASTEWATER UTILITY FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2010 Actual	2011 Estimated	2012 Budget
APPROPRIATIONS:			
Expenditures	224,850	287,554	149,771
Ending Contributed Capital	1,787,956	1,787,956	1,787,956
Ending Retained Earnings/(Deficit)	(1,450,333)	(1,612,887)	(1,637,658)
FUNDS REQUIRED	562,473	462,623	300,069
 RESOURCES:			
Other than tax levy:			
Beginning Contributed Capital	1,782,056	1,787,956	1,787,956
Beginning Retained Earnings/(Deficit)	(1,346,706)	(1,450,333)	(1,612,887)
Current Year Contributed Capital:			
Customers	5,900	0	0
Other Revenues	121,223	125,000	125,000
 BALANCE FROM PROPERTY TAX	 0	 0	 0

TELLER COUNTY, COLORADO
2012 BUDGET AS ADOPTED 12/8/11

JAIL ENTERPRISE FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2010 Actual	2011 Estimated	2012 Budget
APPROPRIATIONS:			
Expenditures	2,607,834	2,754,063	2,708,970
Ending Contributed Capital	325,000	325,000	325,000
Ending Retained Earnings/(Deficit)	(2,292,738)	(2,311,397)	(2,286,367)
FUNDS REQUIRED	640,096	767,666	747,603
RESOURCES:			
Other than tax levy:			
Beginning Contributed Capital	325,000	325,000	325,000
Beginning Retained Earnings/(Deficit)	(1,726,145)	(2,292,738)	(2,311,397)
Other Revenues	2,041,241	2,735,404	2,734,000
BALANCE FROM PROPERTY TAX	0	0	0

TELLER COUNTY, COLORADO
2012 BUDGET AS ADOPTED 12/8/11

FLEET MANAGEMENT INTERNAL SERVICE FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2010 Actual	2011 Estimated	2012 Budget
APPROPRIATIONS:			
Expenditures	1,421,293	1,721,026	1,686,657
Ending Contributed Capital - County	2,315,652	2,315,652	2,315,652
Ending Retained Earnings/(Deficit)	2,423,104	2,005,204	1,795,720
FUNDS REQUIRED	6,160,049	6,041,882	5,798,029
 RESOURCES:			
Other than tax levy:			
Beginning Contributed Capital	2,280,898	2,315,652	2,315,652
Beginning Retained Earnings/(Deficit)	2,595,751	2,423,104	2,005,204
Current Year Contributed Capital:			
County	34,754		
Other Revenues	1,248,646	1,303,126	1,477,173
 BALANCE FROM PROPERTY TAX	 0	 0	 0

LEASE-PURCHASE AGREEMENTS

**TELLER COUNTY, COLORADO
2012 BUDGET AS ADOPTED 12/8/11**

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>2012</u>	<u>2013</u>	<u>2014</u>	<u>thereafter</u>
Capital Projects Fund:				
Principal	\$549,703			
Interest	22,539			
Jail Enterprise Fund:				
Principal	\$260,000	\$270,000	\$280,000	\$3,395,000
Interest	198,465	188,065	176,860	970,740

These are for the County's Public Works building and Detentions facility, respectively. No additional lease-purchases for real property are anticipated in 2011 or 2012.

OTHER THAN REAL PROPERTY

No lease-purchases for other than real property are anticipated in 2011 or 2012.

CAPITAL IMPROVEMENTS PROGRAM
SUMMARY

TELLER COUNTY CAPITAL IMPROVEMENTS PROGRAM

Capital Improvement Project Requests for 2012

and subsequent funding of Capital Improvements in the Budget as adopted 12/8/11

<u>Capital Improvement/Purchase</u>	<u>Aggregate Score</u>	<u>Original Budget</u>		<u>Revised Capital Budget</u>	(1)
		<u>Base Request</u>	<u>Supplemental</u>		
ROAD & BRIDGE FUND					
see Annual Road Maintenance & Improvement Plan, available from PW Administration					
TOTAL ROAD & BRIDGE FUND		\$0	\$0	\$0	
CAPITAL PROJECTS FUND					
Payments on lease purchase of Public Works bldg	n/a	560,003	0	560,003	(2)
Phone systems	108		74,307	33,905	(3)
Replacement of 2 copiers	100		17,000	8,500	(4)
Scanner for CDSD	99		5,294	0	
TOTAL CAPITAL PROJECTS FUND		\$560,003	\$96,601	\$602,408	
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) This item is according to L-T capital plan, to be spent from capital reserve

(3) Phase II funded

(4) Purchase of 1 copier funded

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, liabilities, revenues)
		1000	Commissioners
		1100	Finance
		1150	Legal Services
		1200	Human Resources
		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
		2075	Sheriff's Auxiliary Organizations (2/11)
		2100	Sheriff - Animal Control
		2125	Sheriff – Search & Rescue (1/11)
		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
		3500	Build A Generation (9/1/09)
		4100	Facilities
		4150	County Parks
		4500	CSU Extension
		4550	County Fair Support
		4800	Veterans Services
		4998	Personnel Contingency - GF
02	Road & Bridge Fund	0002	Road & Bridge Fund (assets, liabilities, revenues)
		0100	Transportation Administration – No longer used as of 1/1/10
		0110	Transportation Projects
		0150	Transportation Operations
		0198	Personnel Contingency – R&B
03	Social Services Fund	0003	Social Services Fund (assets, liabilities, revenues)
		5000	Administrative
		5210	Colorado Works
		5230	Child Care
		5240	Employment First
		5400	Child Welfare
		5600	Core Services
		5800	Special Funds
		5998	Personnel Contingency - DSS

(continued)

TELLER COUNTY FUNDS & DEPARTMENTS (page 2)

05	Contingent Fund	0005	Contingent Fund (assets, liabilities, revenues, and transfers)
09	Sheriff's Forfeiture Fund	0009	Sheriff's Forf Fund (assets, liabilities, revenues)
		0900	Seizure Monies
		0905	Donated Monies
		0910	Auction Proceeds
15	Capital Projects Fund	0015	Capital Projects Fund (assets, liabilities, revenues)
		8005	Capital Building Costs
		8010	Capital Purchases
40	Parks Fund	0040	Parks Fund (assets, liabilities, revenues, and expenditures)
		0043	Personnel Contingency - Parks
45	Conservation Trust Fund	0045	Conservation Trust Fund (assets, liab, revenues, and expenditures)
		0048	Personnel Contingency - CTF
70	Wastewater Utility Fund	0070	Wastewater Utility Fund (assets, liabilities, revenues)
		0700	Wastewater Administration
		0750	Wastewater Plant Operations
		0755	Wastewater Collection System Operations
75	Jail Enterprise Fund	0075	Jail Enterprise Fund (assets, liabilities, revenues, and expenditures)
		0078	Personnel Contingency - JEF
85	Fleet Management - Internal Service Fund	0085	Fleet Management - Internal Svc Fund (assets, liabilities, revenues)
		0850	Fleet Management – Admin No longer used as of 1/1/10
		0855	Fleet Management – Operations
		0898	Personnel Contingency - Fleet
90	Employee Benefits Fund	0090	Employee Benefits Fund (assets, liabilities, 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

- 049 Divide Storage Building as of 1/2010 (previously #510 Divide Road Barn)
- 050 Divide Master Plan Improvements
- 051 Harris Building (Sheriff's substation)
- 052 SO Annex as of 1/2010 (previously Vehicle Maintenance Shop)
- 053 Animal Control Building
- 054 Detentions Facility
- 055 Divide Communications Tower/Rptr/Bldg
- 056 Public Works Building
- 057 Public Works Pole Barn
- 058 Public Works Salt Shed
- 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 Transportion 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)