



**2016 BUDGET
AS ADOPTED BY
THE BOARD OF COUNTY COMMISSIONERS
DECEMBER 10, 2015**



**TELLER COUNTY, COLORADO
2016 BUDGET AS ADOPTED 12/10/15
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BUDGET MESSAGE

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BUDGET MESSAGE

Summary Information

During the 2016 Teller County budget process we have begun to be more optimistic, determining to allow certain public service departments to fill personnel positions that have been left open for many years, continuing to set aside funds for employee compensation merit changes and making significant strides towards building long-term capital funds for projects that have been put on hold due to low revenue streams. Even with these changes to budget guidelines, departments have maintained their conservative fiscal oversight, enabling the County to look towards our longer-term goals.

Although mineral production in the County has not resulted in increases to taxable property values the past two years, new construction has produced a considerable increase in assessed values. Market values for residential properties in the County are increasing, while commercial and vacant properties have shown minor decreases. This follows somewhat contradictory local economic indicators in that County property tax revenues will be down from 2015, while gaming and sales tax estimates are coming in higher than those budgeted for 2015, and building permits are maintaining active levels. Overall indications seem to be on the positive side.

Capital maintenance, upgrades and investments are being budgetarily reinstated. Due to some continued economic uncertainty, we have maintained the increases in targeted operating fund balances that were established in the 2013 budget. Attracting and retaining qualified employees continues as a significant priority to providing the best services to the citizens of the County.

Public participation in the budget's preparation 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 ensure fiscal responsibility in fulfilling our service needs and requirements.

Detailed Planning and Funding

Personnel

The 2016 budget once again includes funds for increases to County employee compensation. The 2016 merit amounts will be distributed to employees as a one-time payment in January, to facilitate changing employee payroll to being paid in arrears, rather than current as it is now. As a savings mechanism over the past five-plus years, we had not filled some approved employment positions to the extent that as of 2013, we were functioning at about 80% of 2010 workforce levels. In 2015, some of those unfilled positions were permanently removed from approved staffing levels. We have also filled employment positions to bring the County up to about 82% of the 2010 workforce. County employees continue to provide services comparable to prior years, and we anticipate that some of those remaining empty positions will be filled in 2016.

The County continues to provide employees with a comprehensive benefit package including optional health, dental and vision plans. Continual review ensures that the County is complying with current requirements under the Affordable Care Act.

Operations Budgets

Departmental operating budgets for 2016 began at an adjusted base level of expenditures, with the opportunity to discuss requests supplemental to that base. Overall, very minimal changes to operating expense budgets have been made from 2015. These changes include one-time building and grounds maintenance projects, upgrades in County technology and funding for increased levels of existing activities.

Long-term and Capital Plans

In 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 annually and continues to serve as the foundation for the County's budget.

Capital requests included in the 2016 budget address County needs such as improvements to technology, communications and law enforcement equipment. We continue to fund the base capital road plan adopted by the Commissioners, and to pursue external funding to effectively support that plan. Since the inception of the County's fleet management plan, overall vehicle and road equipment costs have been reduced, despite higher fuel costs.

At this time, the County only has the Certificates of Participation (COPs) on the Detentions facility as external debt. Staff is currently reviewing options to refinance the COPs at a lower interest rate. The 2016 budget includes

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BUDGET MESSAGE (cont)**

funding to continue building our long-term capital reserve. Both the Harris Building and the Detentions facility are currently receiving major maintenance attention, and preliminary planning for an expansion of the Harris Building is underway. Discussion of long-term capital goals such as replacing rental space with County-owned facilities will resume in the coming year.

Management has again placed a high priority on building contingency funds for future wildfire concerns, and has continued that funding through the allocation of 2016 property tax revenues.

General

County departments continue to spend budget allocations prudently. We recognize the conservative nature of County leadership and their efforts to maintain service levels provided to the citizens of Teller County. Most grant funded expenditures are not budgeted for 2016 unless already approved by the granting agency. 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 pursue new sources of external funding to supplement County projects, programs and services.

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 are directed toward road expenditures and public safety.

In conclusion, the 2016 Teller County Budget addresses the provision of necessary County services through existing departments, and with reduced levels of personnel. 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 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:

General Fund: General Government (Offices of the Commissioners, Assessor, Clerk & Recorder, Elections, Treasurer, Public Trustee, County Surveyor 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, Environmental Health, 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.

Teller County's governmental funds also include the Contingent Fund, funded through property taxes as needed and for the purpose of local emergency disasters, and the Capital Projects Fund, which receives funds through various non-property tax sources and which is used to account for capitalized asset construction and purchases.

The sources of revenues for the Governmental Fund budgets are:

	<u>2016 Adopted</u>	<u>2015 Adopted</u>
Property tax	37%	38%
Sales tax	14%	12%
Gaming taxes	9%	9%
Departmental fees	6%	6%
Other governments	29%	31%
Other revenues	5%	4%

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BUDGET MESSAGE (cont)**

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:

2014 Actual expenditures	\$24,313,569	(\$1,396,446 grant-funded)
2015 Appropriations as adopted	\$26,809,633	(\$1,059,981 grant-funded)
2016 Appropriations as adopted	\$28,096,953	(\$972,454 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 road 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" expenditure requests for funding totaled \$21,969,969 which resulted in a preliminary budget with surplus funding of approximately \$687,000. Supplemental requests of \$1,371,647 were made in those same funds (this includes all CIP requests), over and above base amounts, with corresponding supplemental revenues of \$487,531. This net County funding request exceeded net supplemental requests of recent years. Externally funded, statutorily required and priority supplemental requests have been included in the 2016 budget.

Preliminary County assessed values for 2016 property tax revenues dropped 3.7%, following a 2.7% reduction last year. This reduction in estimated 2016 revenues was not reflected in the preliminary surplus noted above, but has been adjusted for this budget. We have maintained the 2016 targeted ending fund balances at the higher levels established in the 2013 operating fund budgets, to be prepared for potential future reductions in values.

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 2016 budget equal \$28,096,953. Governmental fund budgeted expenditures are \$23,450,313, a 5.6% increase from the \$22,215,041 originally appropriated in the 2015 budget. This change results primarily from increased appropriations for wildfire and other contingencies, DSS programs and Early Childhood grants, County detentions, building and grounds maintenance projects and capital improvement projects.

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 2016 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 \$21,785,121. This represents a 3.7% increase from original appropriations of \$21,001,946 for those funds for the budget year 2015. The County's Contingency Fund is budgeted to receive a portion of the County's property taxes 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 Social Services Fund shows budgeted total expenditures and interfund transfers of \$3,058,989, that department is truly allocated and/or expected to spend a total of approximately \$8,800,000. 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 \$8,099,709, leaving a balance of \$700,291 required from Teller County current revenues and fund balance.

Salaries and Benefits

The County continues to compensate employees in accordance with the salary plan and merit employment reviews. The salary plan maintains a balance between competing salaries (external equity) and the County's ability to pay (fiscal equity).

No employment positions have been added in the 2016 budget. The County intends to continue our long-standing practice that, when an employee leaves, we only fill the position after a complete review of service levels, necessity and availability of funds. No changes in FICA and Medicare costs are anticipated for 2016.

Salaries and benefits by fund :	2015 Adopted Budget	2016 Adopted Budget	2016 # of Funded FTE's
General Fund	\$8,429,462	\$8,577,323	142.50
Road & Bridge Fund	1,802,338	1,861,517	31.00
Social Services Fund	1,923,143	1,881,922	33.00
Conservation Trust Fund	50,376	49,965	1.00
Jail Enterprise Fund	1,600,133	1,587,179	28.00
Fleet Management IS Fund	259,148	264,356	4.00

Provision has been included to maintain the current employee benefits program. The benefits package includes two health plans. 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 resulted in cost-savings to the County while providing employees with a lower cost health plan. Employee enrollment in the HDHP/HSA has maintained above 80%. The County covers the premiums for employee coverage on the HDHP/HSA plan. Those employees who do not choose the HDHP/HSA can select a more traditional Preferred Provider (PPO) style plan, the cost of which is shared between the County and the employee. Vision, dental and life insurance are provided at no cost to the employee. Employees share the cost to add dependents to benefit plans.

The County also provides two retirement plans. After one year of employment, the County provides a 4% contribution to a 401(a) plan with a 4% mandatory employee match. Employees also have the option to participate in a voluntary 457(b) plan, and the County will make a limited match to new contributions after 5 years of service.

Property Taxes

Property tax revenues included in this budget total \$7,437,445, a 3.2% decrease from the prior year's County levy. This amount is based on preliminary assessed valuations received from the Assessor in August.

Discretionary Revenues

Sales taxes are broken down to be deposited as 37% to the General Fund, 34% to the Road & Bridge Fund and 29% to the Capital Projects Fund. Interest earnings on County investments will be deposited as follows: General Fund 37.9%, Road & Bridge Fund 16.8%, Capital Projects Fund 21.5%, Conservation Trust Fund 5.1%, and 18.7%

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BUDGET MESSAGE (cont)**

to the Fleet Management Internal Service Fund. Federal PILT revenues, estimated at \$200,000, 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 \$1,811,712, to be distributed at 39% to the General Fund, 32% to the Road & Bridge Fund and 29% to the Capital Projects Fund.

Budget Request Meetings

A request was made of the Board of Commissioners in the public request meeting held on July 23, 2015 at the County's Centennial Building in Cripple Creek. This supplemental request was from the Teller County Law Enforcement Victim Assistance Program, for funds to assist with fuel reimbursement to volunteer victim advocates when responding to crisis call outs. External requests are discussed with all other County supplementals. Specific information on budgeted amounts and the budget process can be obtained through the contacts listed below.

Comments

The County's budget is available through the County's web site, at www.co.teller.co.us. Hard copies 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 22, 2015, 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

Violet Watt, Staff Accountant

wattv@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

Marc Dettenrieder, Chairman

Norm Steen, Vice Chairman

Dave Paul, Commissioner

SUMMARIES BY FUND AND FUND TYPE

TELLER COUNTY, COLORADO
2016 BUDGET AS ADOPTED 12/10/15

SUMMARY BY FUND - GOVERNMENTAL FUNDS

	#01 General Fund	#02 Road & Bridge	#03 Social Services	SUB-TOTAL Operating Funds	#05 Contingent Fund	#15 Capital Projects	#45 Conservation Trust	TOTAL GOVERNMENTAL FUNDS
APPROPRIATIONS:								
Expenditures								
Personnel Related	8,577,323	1,861,517	1,881,922	12,320,762			49,965	12,370,727
Other	5,987,525	2,480,567	996,267	9,464,359	1,250,625	308,040	56,562	11,079,586
Interfund Transfers Out:								
Operating			180,800	180,800				180,800
Reserve for Abatements	15,000	2,000	3,000	20,000				20,000
Ending Fund Balance								
Designated for construction of facilities						3,385,335		3,385,335
Undesignated	2,219,823	424,593	141,631	2,786,047	33,573	100,000	573,669	3,493,289
FUNDS REQUIRED	16,799,671	4,768,677	3,203,620	24,771,968	1,284,198	3,793,375	680,196	30,529,737
RESOURCES:								
Other than tax levy:								
Prior Year Fund Balance	4,117,284	1,839,578	473,291	6,430,153	1,084,198	2,405,335	534,646	10,454,332
Other Revenues	5,855,205	2,660,667	2,407,698	10,923,570		1,388,040	145,550	12,457,160
Operating Transfers In	180,800			180,800				180,800
PROPERTY TAX REQUIRED	6,646,382	268,432	322,631	7,237,445	200,000	0	0	7,437,445

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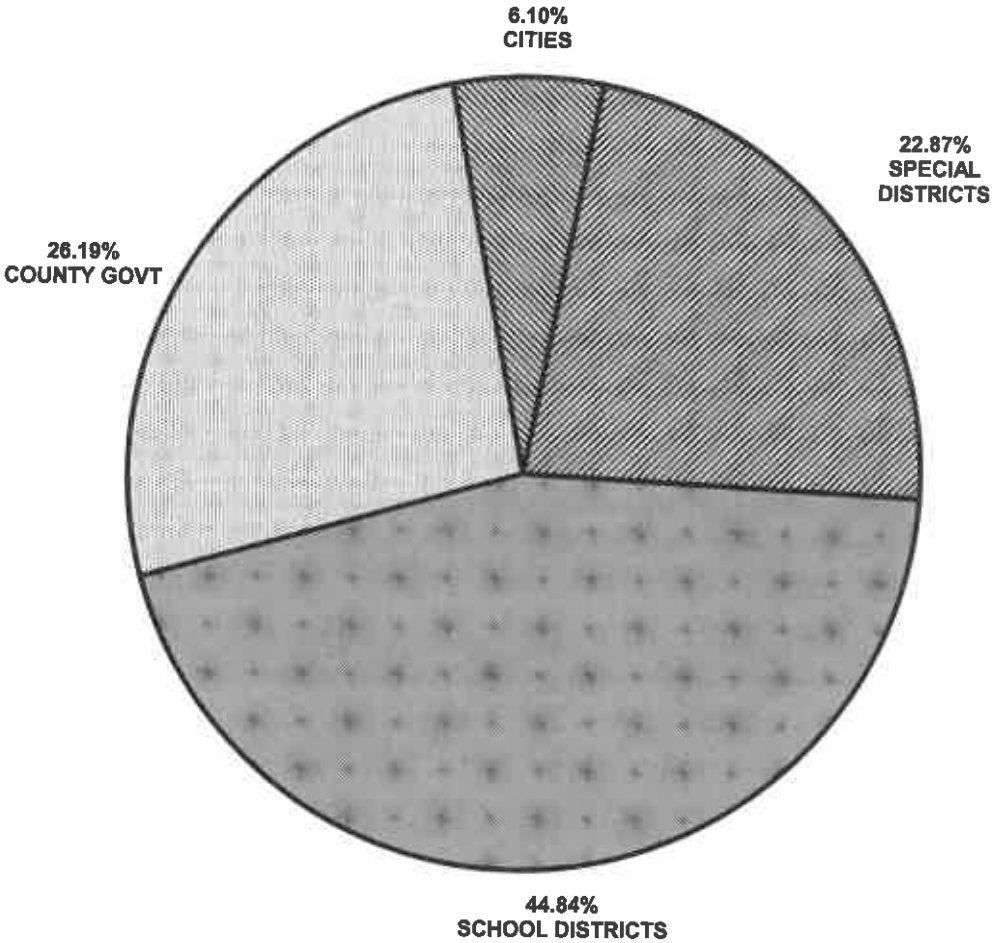
SUMMARY BY FUND - PROPRIETARY FUNDS

	#70 Wastewater Utility	#75 Jail Enterprise	#85 Fleet Mngmt ISF	TOTAL PROPRIETARY FUNDS
APPROPRIATIONS:				
Expenditures				
Personnel Related		1,587,179	264,356	1,851,535
Other	155,871	1,148,668	1,490,566	2,795,105
Ending Contributed Capital	1,805,656	325,000	2,371,799	4,502,455
Ending Retained Earnings/(Deficit)	(1,628,258)	(1,269,025)	1,921,981	(975,302)
FUNDS REQUIRED	333,269	1,791,822	6,048,702	8,173,793
RESOURCES:				
Other than tax levy:				
Beginning Contributed Capital	1,805,656	325,000	2,371,799	4,502,455
Beginning Retained Earnings/(Deficit)	(1,601,387)	(1,118,178)	2,106,402	(613,163)
Other Revenues	129,000	2,585,000	1,570,501	4,284,501
PROPERTY TAX REQUIRED	0	0	0	0

PROPERTY TAXES

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

"CHART 1"

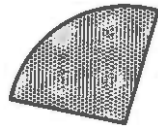


**TOTAL LEVIED IN 2014: \$29,327,608
(BY ALL TAXING ENTITIES IN TELLER COUNTY)
FOR COLLECTION IN 2015**

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, 2014)**

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

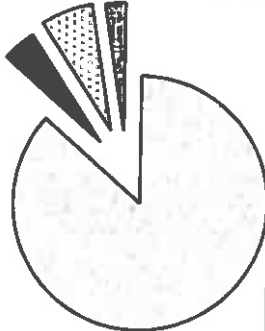


=\$7,680,060 (OR 26.19%) OF TOTAL PROPERTY TAXES

**SOCIAL SERVICES \$511,830
6.66%**

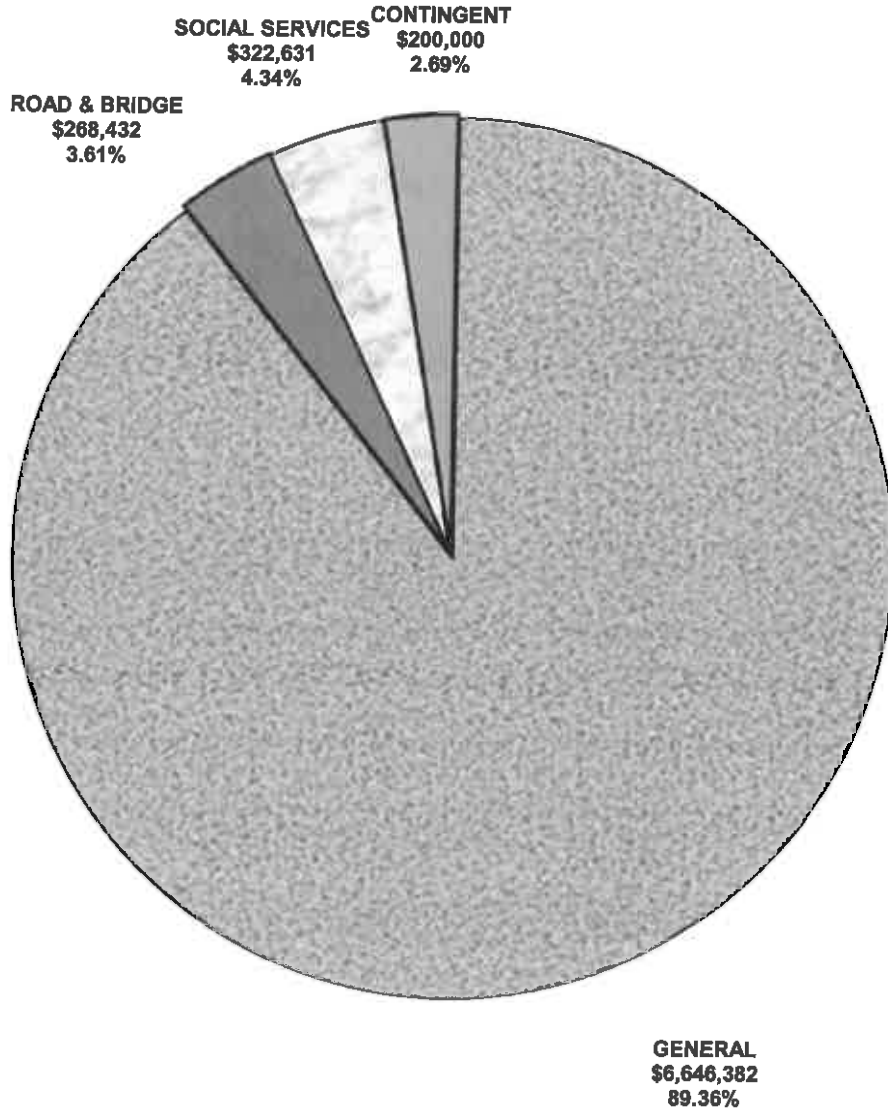


**RD & BRIDGE \$329,370
4.29%**



**GENERAL \$6,641,238
86.48%**

**PROPERTY TAXES
COUNTY PORTION BY FUND
(BUDGETED REVENUE FOR 2016)**



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SUMMARY OF PROPERTY TAXES

BUDGET YEAR	TAXES LEVIED			BUDGETED 2016
	2013	2014	2015	
NET ASSESSED VALUATION	\$527,591,636	\$537,605,070	\$522,808,660	n/a *
General Fund				
Revenue	6,750,007	6,863,604	6,641,238	6,646,382
Mills	12.794	12.767	12.703	*
Road & Bridge Fund				
Revenue	291,758	298,908	329,370	268,432
Mills	0.553	0.556	0.630	*
Social Services Fund				
Revenue	616,227	534,917	511,830	322,631
Mills	1.168	0.995	0.979	*
Contingent Fund				
Revenue	149,836	204,827	197,622	200,000
Mills	0.284	0.381	0.378	*
TOTAL COUNTY				
Revenue	\$7,807,828	\$7,902,256	\$7,680,060	\$7,437,445
Mills	14.799	14.699	14.690	*

All amounts are net of the Woodland Park DDA

*Preliminary net assessed valuation certified as of 8/24/2015 = \$503,365,530
Final certification of values due 12/10, for calculation of tax levy

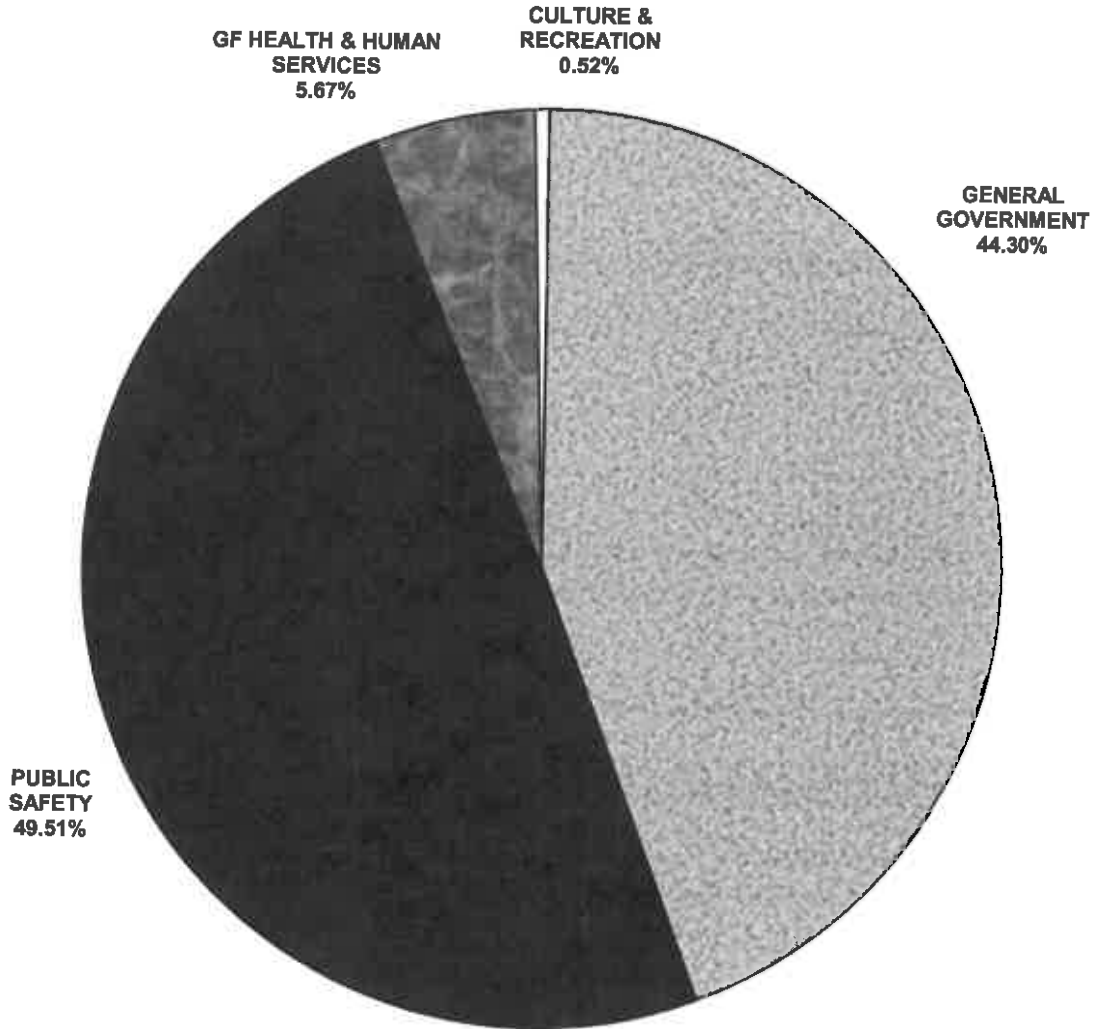
GENERAL FUND

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GENERAL FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2014 Actual	2015 Estimated	2016 Budget
APPROPRIATIONS:			
Expenditures	13,122,923	14,412,824	14,564,848
Reserve for Abatements			15,000
End of Year Fund Balance	5,507,558	4,117,284	2,219,823
FUNDS REQUIRED	18,630,481	18,530,108	16,799,671
 RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	4,352,872	5,507,558	4,117,284
Other Revenues	7,252,383	6,208,990	5,855,205
Operating transfers in	166,742	172,322	180,800
 BALANCE FROM CURRENT PROPERTY TAX	 6,858,484	 6,641,238	 6,646,382

**2016 BUDGET AS ADOPTED
GENERAL FUND APPROPRIATIONS
DISTRIBUTION BY TYPE**



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SUMMARY OF GENERAL FUND: REVENUES: EXPENDITURES BY DEPARTMENT

	ACTUAL 2014	2014 % OF TOTAL	REVISED BUDGET 2015	2015% OF TOTAL	6 MONTH ACTUAL 2015	REQUESTED BASE 2016	ADOPTED 2016	2016 % OF TOTAL	\$ CHANGE FROM 2015	% CHANGE FROM 2015
REVENUES										
TAXES (property, sales, other)	8,477,820	59.38%	7,509,968	60.96%	6,548,134	7,579,915	7,782,028	61.36%	272,060	3.62%
CHARGES FOR SERVICES	1,286,969	9.01%	1,252,612	10.17%	663,429	1,298,507	1,310,067	10.33%	57,455	4.59%
INTERGOVERNMENTAL	3,397,423	23.80%	2,789,497	22.64%	1,111,908	1,978,319	2,752,228	21.70%	-37,269	-1.34%
LICENSES and PERMITS	757,394	5.30%	493,500	4.01%	296,550	499,100	499,100	3.94%	5,600	1.13%
FINES and FORFEITURES	42,732	0.30%	39,000	0.32%	7,891	18,700	18,700	0.15%	-20,300	-52.05%
OPERATING TRANSFERS IN	166,743	1.17%	172,322	1.40%	87,210	180,800	180,800	1.43%	8,478	4.92%
OTHER	148,470	1.04%	62,384	0.51%	330,054	35,422	139,464	1.10%	77,080	123.56%
TOTAL REVENUES - GENERAL FUND	14,277,551	100.00%	12,319,283	100.00%	9,045,176	11,590,763	12,682,387	100.00%	363,104	2.95%
EXPENDITURES										
DEPARTMENT										
#1000-COMMISSIONERS	489,264	3.73%	456,706	3.21%	244,153	477,854	485,019	3.33%	28,313	6.20%
#1100-FINANCE	460,929	3.51%	498,715	3.50%	232,013	510,090	526,460	3.61%	27,745	5.58%
#1150-LEGAL SERVICES	695,319	5.30%	659,386	4.63%	326,534	665,049	692,788	4.76%	33,402	5.07%
#1200-HUMAN RESOURCES	170,100	1.30%	250,523	1.76%	105,257	229,907	239,745	1.65%	-10,778	-4.30%
#1300-CENTRAL UTILITIES	211,830	1.61%	182,585	1.28%	104,473	187,585	192,585	1.32%	10,000	5.48%
#1350-PUBLIC WORKS ADMIN	268,668	2.05%	281,656	1.98%	139,774	284,305	301,030	2.07%	19,374	6.88%
#1400-CENTRAL SUPPORT	506,485	3.86%	557,195	3.91%	412,109	929,917	675,417	4.64%	118,222	21.22%
#1450-INFORMATION TECHNOLOGY	671,229	5.11%	722,638	5.08%	371,076	725,641	765,599	5.26%	42,961	5.95%
#1500-ASSESSOR	801,558	6.11%	827,663	5.81%	409,641	868,277	850,290	5.84%	22,627	2.73%
#1600-CLERK & RECORDER	440,572	3.36%	440,487	3.09%	229,727	466,798	470,634	3.23%	30,147	6.84%
#1650-C&R - ELECTIONS	76,842	0.59%	41,308	0.29%	4,083	96,030	96,030	0.66%	54,722	132.47%
#1800-TREASURER	308,160	2.35%	328,194	2.31%	157,732	340,360	348,249	2.39%	20,055	6.11%
#1900-TREAS - PUBLIC TRUSTEE	86,361	0.66%	95,655	0.67%	45,421	97,367	99,111	0.68%	3,456	3.61%
#2000-SHERIFF	3,081,890	23.48%	3,135,499	22.03%	1,514,562	3,106,019	3,485,314	23.93%	349,815	11.16%
#2050-SHERIFF - DETENTIONS	2,356,188	17.95%	2,380,000	16.72%	1,094,372	2,330,000	2,475,000	16.99%	95,000	3.99%
#2075-SHERIFF - AUXILIARY ORGS	22,726	0.17%	0	0.00%	4,512	0	0	0.00%	0	0.00%
#2100-SHERIFF - ANIMAL CTRL	106,581	0.81%	112,857	0.79%	43,424	110,476	122,762	0.84%	9,905	8.78%
#2125-SEARCH & RESCUE	6,792	0.05%	9,749	0.07%	3,710	9,896	9,896	0.07%	147	1.51%
#2150-SURVEYOR	9,853	0.08%	13,054	0.09%	3,436	17,730	16,818	0.12%	3,764	28.83%
#2250-CORONER	93,109	0.71%	100,294	0.70%	41,734	100,136	106,969	0.73%	6,675	6.66%
#2400-FIRE & EMS SUPPORT	40,899	0.31%	40,427	0.28%	14,354	40,427	40,427	0.28%	0	0.00%
#2450-HAZMAT	2,946	0.02%	6,140	0.04%	73	6,110	6,110	0.04%	-30	-0.49%
#2500-EMERGENCY MANAGEMENT	138,724	1.06%	159,778	1.12%	48,762	157,284	162,046	1.11%	2,268	1.42%
#2600-CDSD - ADMIN	163,804	1.25%	178,881	1.26%	76,889	195,225	201,778	1.39%	22,897	12.80%
#2650-CDSD - OPERATIONS	533,594	4.07%	480,511	3.38%	240,874	494,883	501,594	3.44%	21,083	4.39%
#2950-ENVIRONMENTAL HEALTH	0	0.00%	0	0.00%	0	93,662	99,861	0.69%	99,861	100.00%
#3000-PUBLIC HEALTH	571,344	4.35%	613,973	4.31%	301,948	539,855	560,883	3.85%	-53,090	-8.65%
#3500-BUILD A GENERATION	193,757	1.48%	95,189	0.67%	44,252	0	44,392	0.30%	-50,797	-53.36%
#3550 TELLER/PARK ECC	0	0.00%	0	0.00%	56,418	0	198,892	1.37%	198,892	100.00%
#4100-FACILITIES	571,542	4.36%	838,810	5.89%	339,712	522,650	690,743	4.74%	-148,067	-17.65%
#4150-COUNTY PARKS	1,446	0.01%	5,679	0.04%	1,714	5,679	5,679	0.04%	0	0.00%
#4500-CSU EXTENSION SERVICE	23,684	0.18%	69,110	0.49%	6,707	71,981	70,451	0.48%	1,341	1.94%
#4800-VETERAN'S SERVICE OFFICE	16,727	0.13%	20,704	0.15%	9,169	23,164	22,276	0.15%	1,572	7.59%
#4998-PERSONNEL CONTINGENCY	0	0.00%	630,620	4.43%	0	0	0	0.00%	-630,620	-100.00%
TOTAL EXPENDITURES - GENERAL FUND	13,122,923	100.00%	14,233,986	100.00%	6,628,615	13,704,357	14,564,848	100.00%	330,862	2.32%

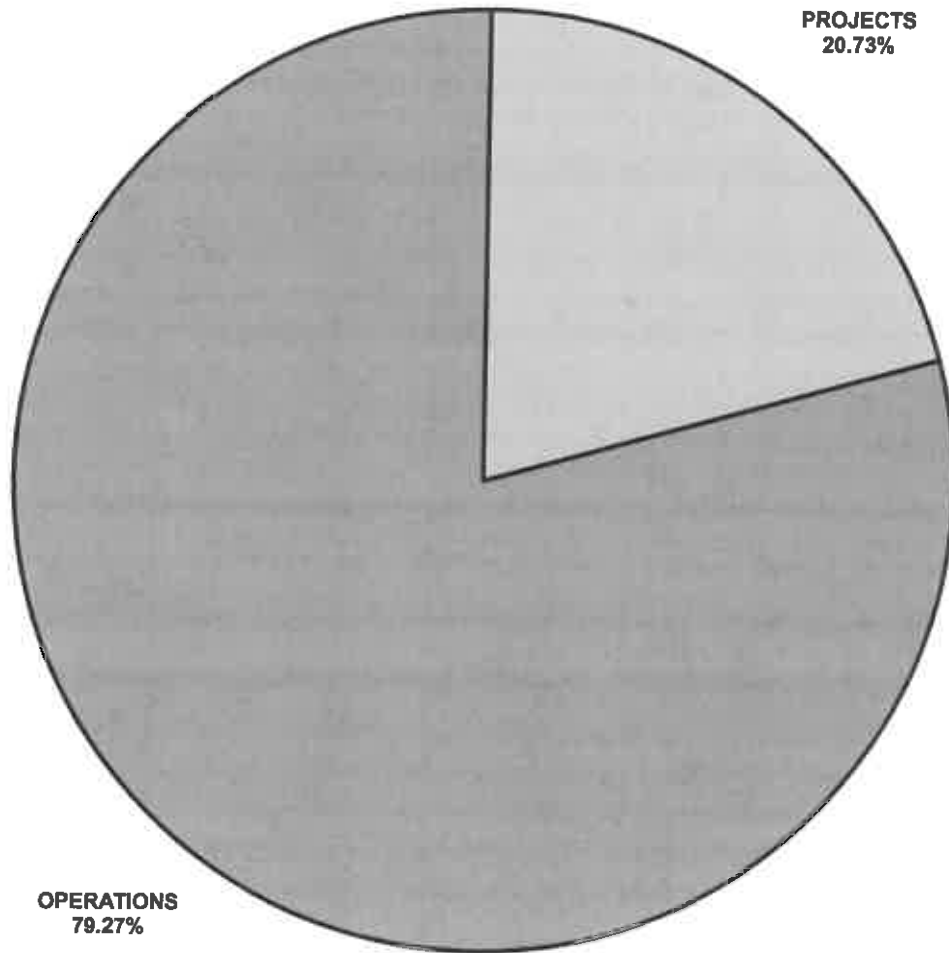
ROAD & BRIDGE FUND

TELLER COUNTY, COLORADO
2016 BUDGET AS ADOPTED 12/10/15

ROAD & BRIDGE FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2014 Actual	2015 Estimated	2016 Budget
APPROPRIATIONS:			
Expenditures	4,016,043	4,288,290	4,342,084
Reserve for Abatements			2,000
End of Year Fund Balance	1,562,467	1,839,578	424,593
FUNDS REQUIRED	5,578,510	6,127,868	4,768,677
 RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	1,195,127	1,562,467	1,839,578
Other Revenues	4,084,699	4,236,031	2,660,667
 BALANCE FROM CURRENT PROPERTY TAX	 298,684	 329,370	 268,432

**2016 BUDGET AS ADOPTED
ROAD & BRIDGE FUND APPROPRIATIONS
DISTRIBUTION BY TYPE**



TELLER COUNTY, COLORADO
2016 BUDGET AS ADOPTED 12/10/15

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

	ACTUAL 2014	2014 % OF TOTAL	REVISED BUDGET 2015	2015 % OF TOTAL	6 MONTH ACTUAL 2015	REQUESTED BASE 2016	ADOPTED 2016	2016 % OF TOTAL	\$ CHANGE FROM 2015	% CHANGE FROM 2015
REVENUES										
TAXES (property, sales, other)	1,066,836	24.34%	1,446,418	37.89%	656,635	1,560,008	1,192,237	40.70%	-254,181	-17.57%
CHARGES FOR SERVICE	2,420	0.06%	2,420	0.06%	2,670	3,500	3,500	0.12%	1,080	44.63%
INTERGOVERNMENTAL	3,268,133	74.56%	2,337,413	61.23%	1,028,706	1,885,469	1,699,062	58.01%	-638,351	-27.31%
LICENSES and PERMITS	20,941	0.48%	13,500	0.35%	7,715	16,000	16,000	0.55%	2,500	18.52%
FINES and FORFEITURES	6,201	0.14%	4,000	0.10%	3,211	6,000	6,000	0.20%	2,000	50.00%
OTHER	18,853	0.43%	13,875	0.36%	57,594	11,500	12,300	0.42%	-1,575	-11.35%
TOTAL REVENUES - ROAD & BRIDGE FUND	4,383,384	100.00%	3,817,626	100.00%	1,756,531	3,482,477	2,929,099	100.00%	-888,527	-23.27%
EXPENDITURES										
DEPARTMENT										
* #0110-PROJECTS	607,028	15.12%	900,000	20.87%	24	900,000	900,000	20.73%	0	0.00%
#0150-OPERATIONS	3,409,015	84.88%	3,278,622	76.04%	1,532,502	3,473,022	3,442,084	79.27%	163,462	4.99%
#0198-PERSONNEL CONTINGENCY	0	0.00%	132,883	3.08%	0	0	0	0.00%	-132,883	-100.00%
TOTAL EXPENDITURES - ROAD & BRIDGE FUND	4,016,043	100.00%	4,311,505	100.00%	1,532,526	4,373,022	4,342,084	100.00%	30,579	0.71%

- * 2014 expenditures include \$175,050 in grant funds
- * 2015 revised budget includes no grant funding
- * 2016 proposed budget includes no grant funding

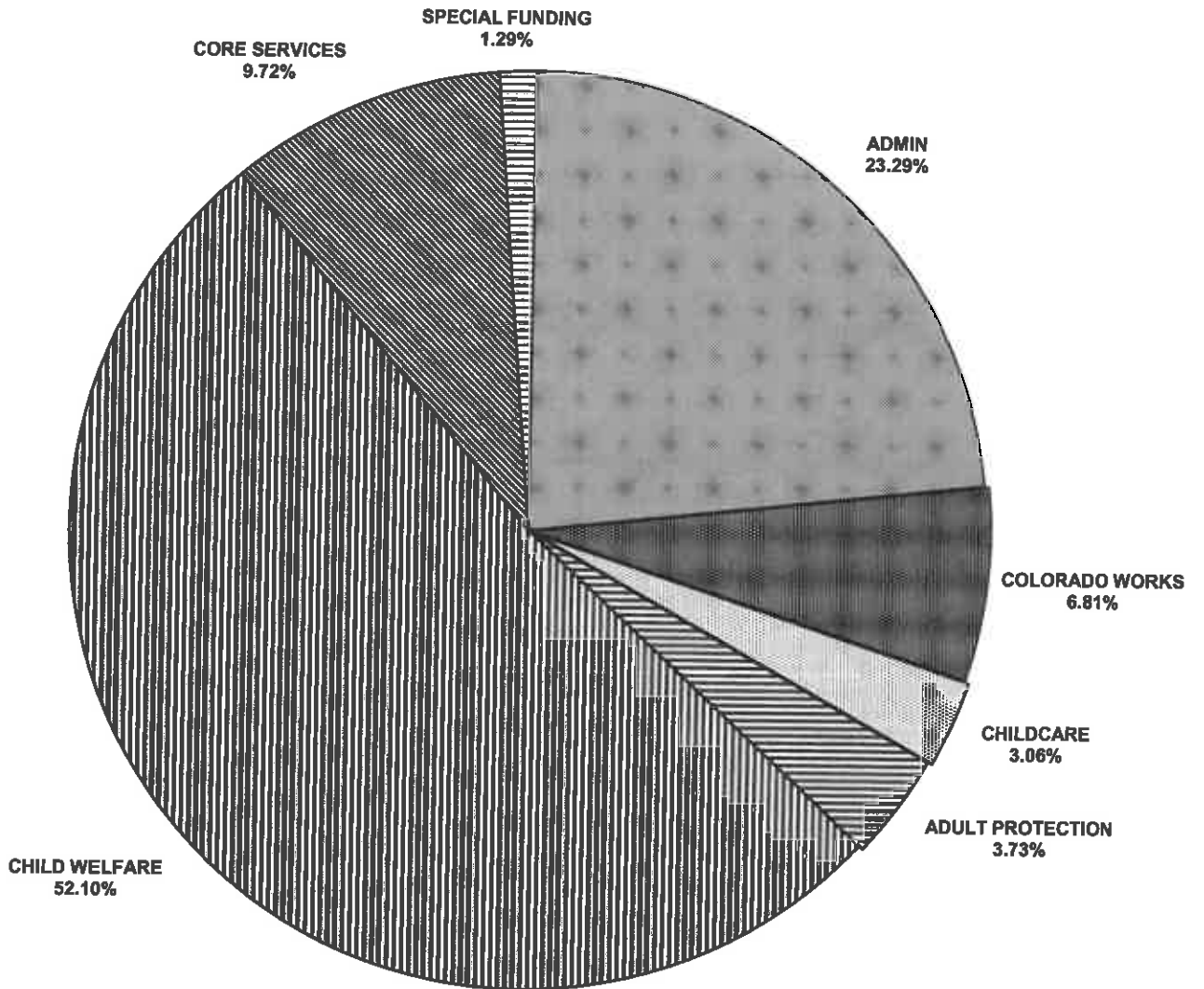
SOCIAL SERVICES FUND

TELLER COUNTY, COLORADO
2016 BUDGET AS ADOPTED 12/10/2015

SOCIAL SERVICES FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2014 Actual	2015 Estimated	2016 Budget
APPROPRIATIONS:			
Expenditures	2,627,191	2,700,362	2,878,189
Interfund Transfers Out:			
Operating	321,159	172,322	180,800
Reserve for Abatements			3,000
End of Year Fund Balance	510,571	473,291	141,631
FUNDS REQUIRED	3,458,921	3,345,975	3,203,620
 RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	530,072	510,571	473,291
Other Revenues	2,394,332	2,323,574	2,407,698
 BALANCE FROM CURRENT PROPERTY TAX	 534,517	 511,830	 322,631

**2016 BUDGET AS ADOPTED
SOCIAL SERVICES APPROPRIATIONS
DISTRIBUTION BY PROGRAM**



TELLER COUNTY, COLORADO
2016 BUDGET AS ADOPTED 12/10/15

SUMMARY OF SOCIAL SERVICES FUND: REVENUES: EXPENDITURES BY TYPE

	ACTUAL 2014	2014 % OF TOTAL	REVISED BUDGET 2015	2015 % OF TOTAL	6 MONTH ACTUAL 2015	REQUESTED BASE 2016	ADOPTED 2016	2016 % OF TOTAL	\$ CHANGE FROM 2015	% CHANGE FROM 2015
REVENUES										
TAXES (property, sales, other)	536,180	18.31%	511,800	18.09%	476,988	511,830	322,631	11.82%	-189,169	-36.96%
CHARGES FOR SERVICES	3,034	0.10%	50	0.00%	0	50	50	0.00%	0	0.00%
INTERGOVERNMENTAL	2,386,775	81.49%	2,316,569	81.90%	1,175,205	2,257,648	2,407,648	88.18%	91,079	3.93%
OTHER	2,860	0.10%	0	0.00%	585	0	0	0.00%	0	0.00%
TOTAL REVENUES - SOCIAL SERVICES FUND	2,928,849	100.00%	2,828,419	100.00%	1,652,778	2,769,528	2,730,329	100.00%	-98,090	-3.47%
EXPENDITURES										
PROGRAM										
#5000-ADMINISTRATIVE	628,194	21.31%	592,060	19.93%	301,733	676,660	712,464	23.29%	120,404	20.34%
#5210-COLORADO WORKS	247,196	8.38%	238,718	8.04%	94,044	206,521	208,265	6.81%	-30,453	-12.76%
#5230-CHILDCARE	68,450	2.32%	56,561	1.90%	27,327	88,596	93,700	3.06%	37,139	65.66%
#5260-ADULT PROTECTION	140,793	4.78%	145,253	4.89%	68,173	111,518	114,247	3.73%	-31,006	-21.35%
#5400-CHILD WELFARE	1,485,840	50.40%	1,341,610	45.16%	701,522	1,492,125	1,593,301	52.09%	251,691	18.76%
#5600-CORE SERVICES	323,083	10.96%	252,235	8.49%	129,076	288,269	297,417	9.72%	45,182	17.91%
#5800-SPECIAL FUNDS	54,794	1.86%	51,994	1.75%	17,660	39,595	39,595	1.29%	-12,399	-23.85%
#5998-PERSONNEL CONTINGENCY	0	0.00%	292,458	9.84%	0	0	0	0.00%	-292,458	-100.00%
TOTAL EXPENDITURES - SOCIAL SERVICES FUND	2,948,350	100.00%	2,970,889	100.00%	1,339,535	2,903,284	3,058,989	100.00%	88,100	2.97%

OTHER FUNDS

CONTINGENT FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2014 Actual	2015 Estimated	2016 Budget
APPROPRIATIONS:			
Expenditures			1,250,625
End of Year Fund Balance	888,198	1,084,198	33,573
FUNDS REQUIRED	888,198	1,084,198	1,284,198
 RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	682,963	888,198	1,084,198
Other Revenues (Abatements)	562	(1,622)	
 BALANCE FROM CURRENT PROPERTY TAX	 204,673	 197,622	 200,000

**TELLER COUNTY, COLORADO
2016 BUDGET AS ADOPTED 12/10/15**

CAPITAL PROJECTS FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2014 Actual	2015 Estimated	2016 Budget
APPROPRIATIONS:			
Expenditures	274,345	365,763	308,040
End of Year Fund Balance	1,561,469	2,405,335	3,485,335
FUNDS REQUIRED	1,835,814	2,771,098	3,793,375
 RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	872,126	1,561,469	2,405,335
Other Revenues	809,271	1,209,629	1,388,040
Operating transfers in	154,417		
 BALANCE FROM PROPERTY TAX	 0	 0	 0

TELLER COUNTY, COLORADO
2016 BUDGET AS ADOPTED 12/10/15

CONSERVATION TRUST FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2014 Actual	2015 Estimated	2016 Budget
APPROPRIATIONS:			
Expenditures	66,869	106,130	106,527
End of Year Fund Balance	495,248	534,646	573,669
FUNDS REQUIRED	562,117	640,776	680,196
RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	420,421	495,248	534,646
Other Revenues	141,696	145,528	145,550
 BALANCE FROM PROPERTY TAX	 0	 0	 0

TELLER COUNTY, COLORADO
2016 BUDGET AS ADOPTED 12/10/15

WASTEWATER UTILITY FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2014 Actual	2015 Estimated	2016 Budget
APPROPRIATIONS:			
Expenditures	125,885	129,373	155,871
Interfund Transfers Out:			
Operating			
Ending Contributed Capital	1,805,656	1,805,656	1,805,656
Ending Retained Earnings/(Deficit)	(1,601,014)	(1,601,387)	(1,628,258)
FUNDS REQUIRED	330,527	333,642	333,269
 RESOURCES:			
Other than tax levy:			
Beginning Contributed Capital	1,787,956	1,805,656	1,805,656
Beginning Retained Earnings/(Deficit)	(1,604,495)	(1,601,014)	(1,601,387)
Current Year Contributed Capital:			
Customers	17,700		
Other Revenues	129,366	129,000	129,000
 BALANCE FROM PROPERTY TAX	 0	 0	 0

TELLER COUNTY, COLORADO
2016 BUDGET AS ADOPTED 12/10/15

JAIL ENTERPRISE FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2014 Actual	2015 Estimated	2016 Budget
APPROPRIATIONS:			
Expenditures	2,586,690	2,738,571	2,735,847
Ending Contributed Capital	325,000	325,000	325,000
Ending Retained Earnings/(Deficit)	(1,014,607)	(1,118,178)	(1,269,025)
FUNDS REQUIRED	1,897,083	1,945,393	1,791,822
 RESOURCES:			
Other than tax levy:			
Beginning Contributed Capital	325,000	325,000	325,000
Beginning Retained Earnings/(Deficit)	(1,484,795)	(1,014,607)	(1,118,178)
Other Revenues	3,056,878	2,635,000	2,585,000
 BALANCE FROM PROPERTY TAX	 0	 0	 0

FLEET MANAGEMENT INTERNAL SERVICE FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2014 Actual	2015 Estimated	2016 Budget
APPROPRIATIONS:			
Expenditures	1,619,511	1,706,148	1,754,922
Ending Contributed Capital - County	2,371,799	2,371,799	2,371,799
Ending Retained Earnings/(Deficit)	2,132,336	2,106,402	1,921,981
FUNDS REQUIRED	6,123,646	6,184,349	6,048,702
 RESOURCES:			
Other than tax levy:			
Beginning Contributed Capital	2,371,799	2,371,799	2,371,799
Beginning Retained Earnings/(Deficit)	1,950,192	2,132,336	2,106,402
Other Revenues	1,801,655	1,680,214	1,570,501
 BALANCE FROM PROPERTY TAX	 0	 0	 0

LEASE-PURCHASE AGREEMENTS

**TELLER COUNTY, COLORADO
2016 BUDGET AS ADOPTED DECEMBER 10, 2015**

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>2016</u>	<u>2017</u>	<u>2018</u>	<u>thereafter</u>
Jail Enterprise Fund:				
Principal	\$300,000	\$310,000	\$320,000	\$2,180,000
Interest	150,710	137,510	123,560	394,000

This is for the County's detentions facility. Staff is currently reviewing lower interest refinancing options for the Board's consideration. No additional lease-purchases for real property are anticipated in 2015 or 2016.

OTHER THAN REAL PROPERTY

No lease-purchases for other than real property are anticipated in 2015 or 2016.

CAPITAL IMPROVEMENTS PROGRAM
SUMMARY

TELLER COUNTY CAPITAL IMPROVEMENTS PROGRAM
Capital Improvement Project Requests for 2016
and subsequent funding of Capital Improvements in the Budget as adopted 12/10/15

<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>	
GENERAL FUND				
Cent'l Bldg Audio/Visual Equip Replacement	90		47,823	47,823
Holding Cell Door Replacement @ Courthouse	79 (L)		6,000	0
Key Card Entry @ Courthouse	72		12,994	0
TOTAL GENERAL FUND		\$0	\$66,817	\$47,823
ROAD & BRIDGE FUND				
see Annual Road Maintenance & Improvement Plan, available from PW Administration				
TOTAL ROAD & BRIDGE FUND		\$0	\$0	\$0
CAPITAL PROJECTS FUND				
Finance Software	86		260,000	260,000
Scanner/Plotter	82		8,870	8,870
26 PhaZZers plus accessories for SO	79 (H)		29,170	29,170
TOTAL CAPITAL PROJECTS FUND		\$0	\$298,040	\$298,040
FLEET MANAGEMENT INTERNAL SVCE FUND				
see Fleet Plan, available from PW Administration				
TOTAL FLEET MANAGEMENT ISF		\$0	\$0	\$0

Note: When Aggregate Scores are tied, the CIP Committee assigns a (H) or (L) in order to completely rank the projects.

LIST OF FUNDS, DEPARTMENTS
and LOCATION CODES

Fund# Name
01 General Fund

Dept# Name

- 0001 General Fund (assets, liab, 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 Organization (including previously Fund 09 - 1/11)
 - 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)
 - 2950 Environmental Health
 - 3000 Public Health
 - 3500 Build-A-Generation (9/1/09)
 - 3550 Teller Park Early Childhood Council (01/2015)
 - 4100 Facilities
 - 4150 Parks (previously Fund 40 - 1/11)
 - 4500 CSU Extension
 - 4550 County Fair Support
 - 4800 Veterans Services
 - 4998 Personnel Contingency - GF

02 Road & Bridge Fund

- 0002 Road & Bridge Fund (assets, liab, 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, liab, revenues)
 - 5000 Administrative
 - 5210 Colorado Works
 - 5230 Child Care

TELLER COUNTY FUNDS & DEPARTMENTS (page 2)

03 Social Services Fund continued	
	5240 Employment First
	5260 Adult Protection (7/1/13)
	5400 Child Welfare
	5600 Core Services
	5800 Special Funds
	5998 Personnel Contingency - DSS
05 Contingent Fund	
	0005 Contingent Fund (assets, liab, revenues, and transfers)
09 Sheriff's Forfeiture Fund	Do Not Use as of 1/11 – Now use Gen Fund S/O Auxiliary #2075
	0009 Sheriff's Forfeiture 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	Do Not Use as of 1/11 – Now use Gen Fund Parks #4150
	0040 Parks Fund (assets, liab, 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, 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)
	0078 Personnel Contingency - JEF
85 Fleet Management - Internal Service Fund	
	0085 Fleet Management - Internal Svc Fund (assets, liab, 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, liab, revenues)
95 Clerk & Recorder's Trust Fund	
	0095 Clerk & Recorder (assets & liabilities only) 1/12
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; all WP offices => 2014)

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

510-530 Transportation Depts' facilities

- 510 Divide/North District
- 520 Cripple Creek/South District
- 521 Victor Barn

- 530 Victor (prior to 12/31/97)
sold 2/25/10

\ removed "districts" as of fy2000 - location codes
only used for barns, and 900 series for projects (proj
/ list kept at TDOT)

801-999 Miscellaneous**

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

(separate list)