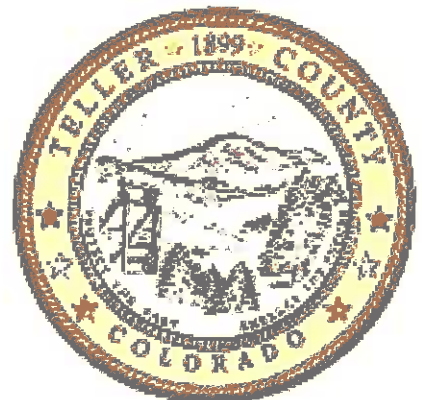




**2017 BUDGET
AS ADOPTED BY
THE BOARD OF COUNTY COMMISSIONERS
DECEMBER 8, 2016**



**TELLER COUNTY, COLORADO
2017 BUDGET AS ADOPTED 12/08/2016
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BUDGET MESSAGE

TELLER COUNTY, COLORADO
2017 BUDGET AS ADOPTED DECEMBER 8, 2016
BUDGET MESSAGE

Summary Information

Teller County is continuing on a fairly optimistic path, with sales and gaming tax revenues indicating recovering economic activity. On the other hand, 2016 building and development-related activities and local mineral production are not moving as positively as we had anticipated, resulting in depressed County permit and property tax revenues. Overall, things are steady but not improving as much as we had hoped.

This County budget includes funding for three additional departmental employment positions, two of which were removed a few years back due to economic conditions. These employee additions will address increased demands in certain areas of the County. We have also included employee recognition funds that we expect to distribute in the form of merit increases to deserving employees. Additionally, we have been able to add to our long-term capital funding, and to our wildfire contingency fund which has been made a priority since 2012. Departments are maintaining 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 three years, new construction has continued to produce increases in assessed values. Market values for residential properties in the County also continue to increase due to reduced inventories of available properties and a large increase in buyer participation in the market. Commercial and vacant properties appear to be stable with modest increases. Local revenues indicate a somewhat mixed economy in that County property tax will be down from 2015 and 2016 and building permit revenue has dropped in 2016, while gaming and sales tax revenues are coming in higher than expected.

In order to provide the best services to the citizens of the County, attracting and retaining qualified employees continues as a significant priority to our Elected Officials. Due to postponements during previous low economic periods capital maintenance, upgrades and investments have become more of a priority in the last two years, and are provided for in this budget. Higher targeted fund balances are being maintained to protect County services in the case of diminished revenues.

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 2017 unless already approved by the granting agency. Teller County continues to pursue grant funding of projects, programs and services where practical and cost effective.

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.

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.

Planning and Funding

Personnel

The 2017 budget once again includes, by fund, a pool for County employee merit recognition. 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. During the 2016 and 2017 budget processes, we have re-filled a small number of employment positions to bring the County up to about 83% of the 2010 workforce. County employees continue to provide services comparable to prior years through developing efficiencies and making use of technological improvements.

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 2017 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 2016. These changes include one-time building and grounds maintenance projects and equipment replacements, County technology upgrades and funding for increased costs 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 2017 budget address County needs such as improvements to technology, capital asset replacement and major maintenance projects, 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.

At this time, the County only has external debt of Certificates of Participation (COPs) on the Detentions facility. Those COP's were refinanced in April, 2016 with a lower interest rate and shorter term of the debt.

The 2017 budget includes funding to continue building our long-term capital reserve. Planning for an expansion of the Harris Building is underway. Discussion of other long-term capital goals such as replacing rental space with County-owned facilities continues.

Management has again placed a high priority on building contingency funds for future wildfire concerns, and has continued funding through the allocation of 2017 property tax revenues.

In conclusion, the 2017 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.

**TELLER COUNTY, COLORADO
2017 BUDGET AS ADOPTED DECEMBER 8, 2016
BUDGET MESSAGE (cont)**

The sources of revenues for the Governmental Fund budgets are:

	<u>2017 Budget</u>	<u>2016 Adopted</u>
Property tax	36%	37%
Sales tax	14%	14%
Gaming taxes	9%	9%
Departmental fees	7%	6%
Other governments	29%	29%
Other revenues	5%	5%

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:

2015 Actual expenditures	\$24,341,530	(\$1,434,667 grant-funded)
2016 Appropriations as adopted	\$28,096,953	(\$972,454 grant-funded)
2017 Appropriations	\$28,752,180	(\$1,239,393 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 \$22,812,851 which resulted in a preliminary budget short of funding by approximately \$93,000. Supplemental requests of \$1,798,736 were made in those same funds (this includes all CIP requests), over and above base amounts, with corresponding supplemental revenues of \$370,233. This net County funding request exceeded net supplemental requests of recent years, in keeping with plans to conservatively implement higher priorities in the strategic plan, as the economy slowly recovers. Externally funded, statutorily required and priority supplemental requests have been included in the 2017 budget.

Preliminary County assessed values for 2017 property tax revenues dropped 1.9%, following 3.7% and 2.7% reductions in the past two years. This reduction in estimated 2017 revenues was not reflected in the preliminary shortage noted above, but has been adjusted for adopted budget. We have maintained the 2017 targeted ending fund balances at the higher levels established in the 2013 operating fund budgets, to be prepared for potential future reductions in revenues.

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 2017 budget equal \$28,752,180. Governmental fund budgeted expenditures are \$24,178,618, a 3.1% increase from the \$23,450,313 originally appropriated in the 2016 budget. This change results primarily from increased appropriations for wildfire contingencies and employee salary and benefit costs, net of a decrease in funded capital 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 system.

Fund Accounting

The 2017 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 \$22,578,224. This represents a 3.6% increase from original appropriations of \$21,785,121 for those funds for the budget year 2016. 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 \$3,129,089, that department is truly allocated and/or expected to spend a total of approximately \$9,300,000. 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 \$8,695,701, leaving a balance of \$604,299 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).

We have added three approved County-funded employment positions in the 2017 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 2017.

Salaries and benefits by fund :	2016 <u>Adopted Budget</u>	2017 <u>Adopted Budget</u>	2017 # of <u>Funded FTE's</u>
General Fund	\$8,577,323	\$9,128,036	145.50
Road & Bridge Fund	1,861,517	1,904,068	31.00
Social Services Fund	1,881,922	1,934,432	33.00
Conservation Trust Fund	49,965	53,831	1.00
Jail Enterprise Fund	1,587,179	1,657,106	28.00
Fleet Management IS Fund	264,356	276,298	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.

**TELLER COUNTY, COLORADO
2017 BUDGET AS ADOPTED DECEMBER 8, 2016
BUDGET MESSAGE (cont)**

The County also provides two retirement plans. After one year of continuous 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 \$7,303,538, a 2.6% 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 56% to the General Fund, 21% to the Road & Bridge Fund and 23% to the Capital Projects Fund. Interest earnings on County investments will be deposited as follows: General Fund 38.3%, Road & Bridge Fund 16.8%, Capital Projects Fund 21.4%, Conservation Trust Fund 5.1%, and 18.4% 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 \$1,906,875, to be distributed at 58% to the General Fund, 21% to the Road & Bridge Fund and 21% to the Capital Projects Fund.

Budget Request Meetings

No requests were made of the Board of Commissioners in the public request meeting held on July 21, 2016 at the County's Centennial Building in Cripple Creek. Any 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. Print-outs of the line item details may also be obtained by contacting the County Finance Office.

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 27, 2016, 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

Norm Steen, Chairman

Marc Dettenrieder, Vice Chairman

Dave Paul, Commissioner

SUMMARIES BY FUND AND FUND TYPE

TELLER COUNTY, COLORADO
2017 BUDGET AS ADOPTED 12/08/16

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	9,128,036	1,904,068	1,934,432	12,966,536			53,831	13,020,367
Other	6,126,077	2,470,179	1,015,432	9,611,688	1,450,720	39,281	56,562	11,158,251
Interfund Transfers Out:								
Operating			179,225	179,225				179,225
Reserve for Abatements	15,000	2,000	3,000	20,000				20,000
Ending Fund Balance								
Designated for construction of facilities						4,706,690		4,706,690
Undesignated	2,219,823	424,593	141,631	2,786,047	33,573	100,000	648,590	3,568,210
FUNDS REQUIRED	17,488,936	4,800,840	3,273,720	25,563,496	1,484,293	4,845,971	758,983	32,652,743
RESOURCES:								
Other than tax levy:								
Prior Year Fund Balance	4,031,970	2,450,407	288,935	6,771,312	1,284,292	3,687,926	617,983	12,361,513
Other Revenues	6,953,800	2,147,136	2,408,486	11,509,422		1,158,045	141,000	12,808,467
Operating Transfers In	179,225			179,225				179,225
PROPERTY TAX REQUIRED	6,323,941	203,297	576,299	7,103,537	200,001	0	0	7,303,538

TELLER COUNTY, COLORADO
2017 BUDGET AS ADOPTED 12/08/16

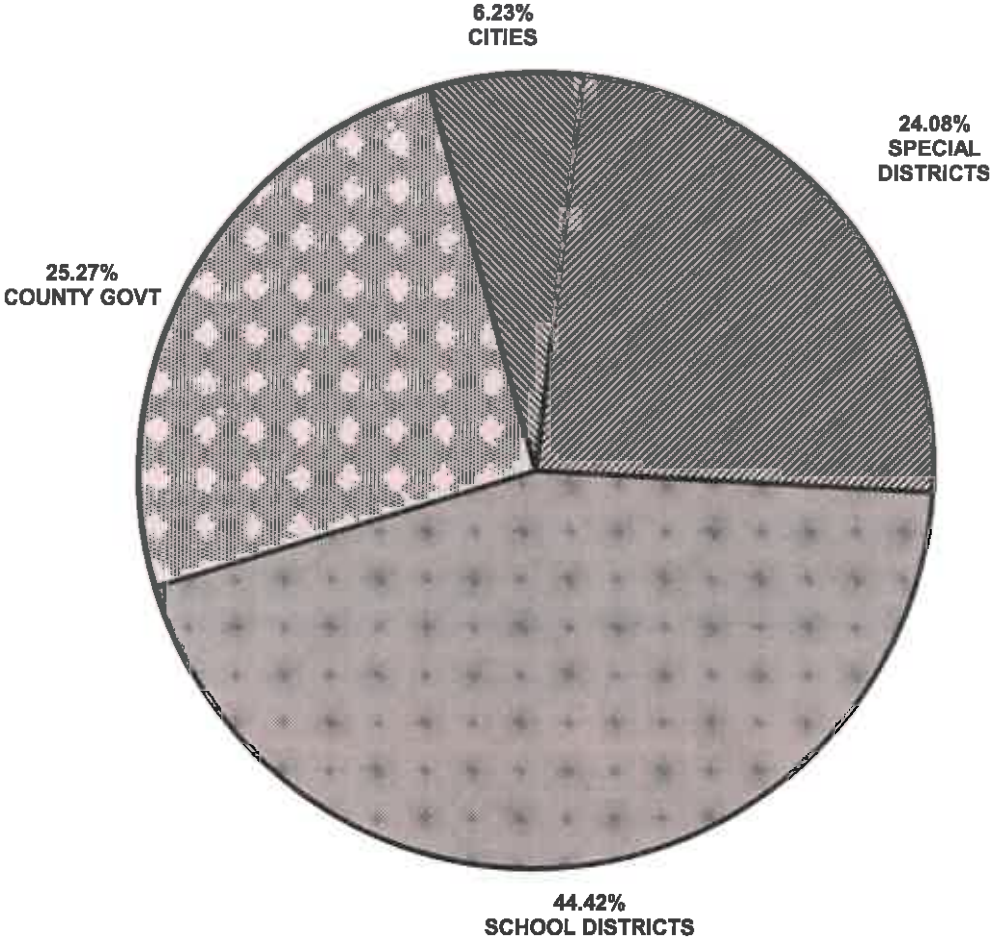
SUMMARY BY FUND - PROPRIETARY FUNDS

	#70 Wastewater Utility	#75 Jail Enterprise	#85 Fleet Mngmt ISF	TOTAL PROPRIETARY FUNDS
APPROPRIATIONS:				
Expenditures				
Personnel Related		1,657,106	276,298	1,933,404
Other	152,361	1,089,402	1,398,395	2,640,158
Ending Contributed Capital	1,817,456	325,000	2,371,799	4,514,255
Ending Retained Earnings/(Deficit)	(1,643,104)	(415,741)	1,752,530	(306,315)
FUNDS REQUIRED	326,713	2,655,767	5,799,022	8,781,502
RESOURCES:				
Other than tax levy:				
Beginning Contributed Capital	1,817,456	325,000	2,371,799	4,514,255
Beginning Retained Earnings/(Deficit)	(1,625,743)	(524,533)	1,887,379	(262,897)
Other Revenues	135,000	2,855,300	1,539,844	4,530,144
PROPERTY TAX REQUIRED	0	0	0	0

PROPERTY TAXES

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

"CHART 1"

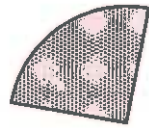


**TOTAL LEVIED IN 2015: \$29,670,431
(BY ALL TAXING ENTITIES IN TELLER COUNTY)
FOR COLLECTION IN 2016**

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, 2015)**

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

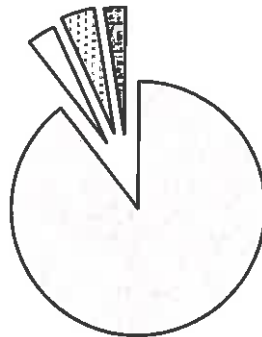


=\$7,496,584 (OR 25.27%) OF TOTAL PROPERTY TAXES

**SOCIAL SERVICES \$322,718
4.30%**

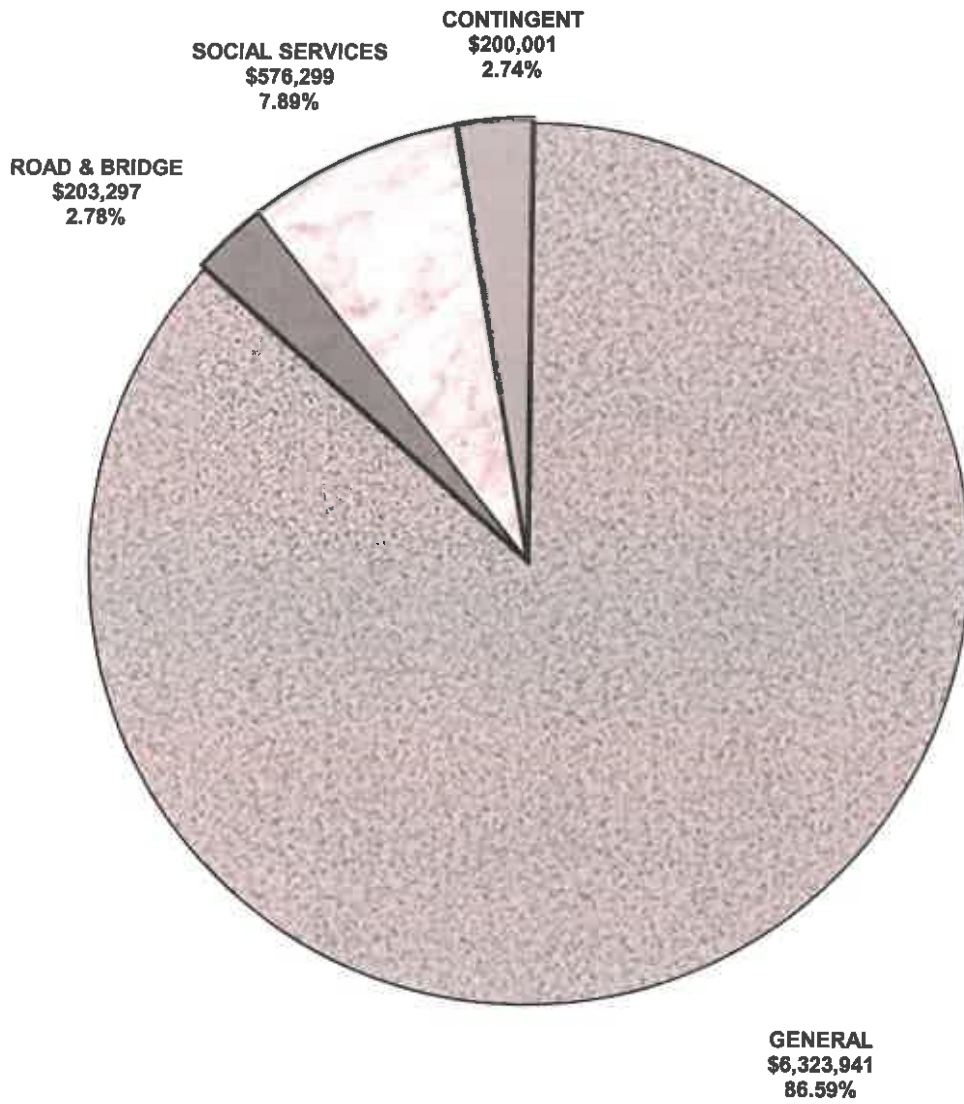
**GENERAL \$6,705,519
89.45%**

**RD & BRIDGE \$268,424
3.58%**



**GENERAL \$6,705,519
89.45%**

**PROPERTY TAXES
COUNTY PORTION BY FUND
(BUDGETED REVENUE FOR 2017)**



TELLER COUNTY, COLORADO
2017 BUDGET AS ADOPTED 12/08/2016

SUMMARY OF PROPERTY TAXES

BUDGET YEAR	TAXES LEVIED			BUDGETED 2017	
	2014	2015	2016		
NET ASSESSED VALUATION		\$537,605,070	\$522,808,660	\$507,417,351	n/a *
General Fund	Revenue	6,863,604	6,641,238	6,705,519	6,323,941
	Mills	12.767	12.703	13.215	
Road & Bridge Fund	Revenue	298,908	329,370	268,424	203,297
	Mills	0.556	0.630	0.529	*
Social Services Fund	Revenue	534,917	511,830	322,718	576,299
	Mills	0.995	0.979	0.636	
Contingent Fund	Revenue	204,827	197,622	199,923	200,001
	Mills	0.381	0.378	0.394	
TOTAL COUNTY		\$7,902,256	\$7,680,060	\$7,496,584	\$7,303,538
	Mills	14.699	14.690	14.774	*

All amounts are net of the Woodland Park DDA

*Preliminary net assessed valuation certified as of 8/25/2016 = \$497,725,061
 Final certification of values due 12/10, for calculation of tax levy

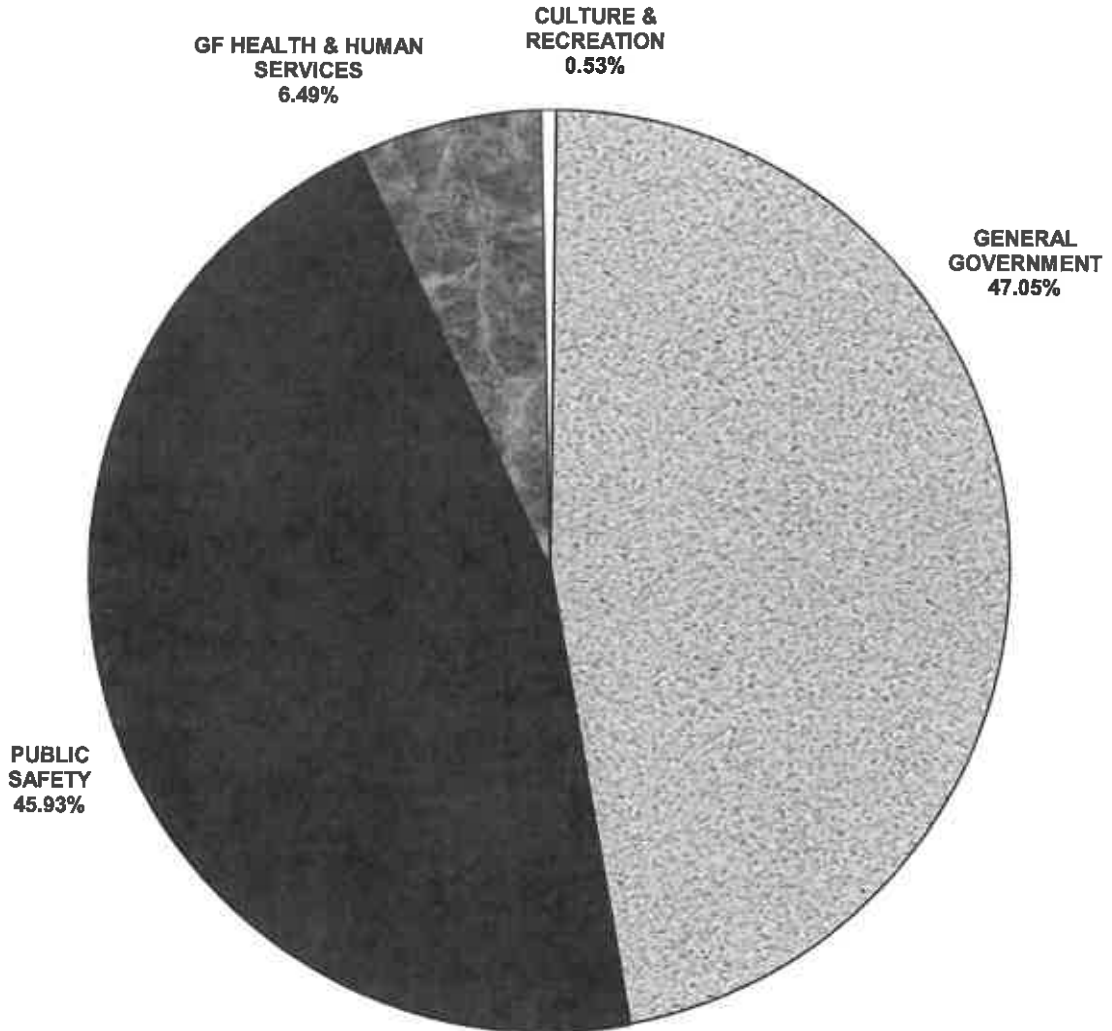
GENERAL FUND

TELLER COUNTY, COLORADO
2017 BUDGET AS ADOPTED 12/08/2016

GENERAL FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2015 Actual	2016 Estimated	2017 Budget
APPROPRIATIONS:			
Expenditures	13,838,179	15,002,407	15,254,113
Reserve for Abatements			15,000
End of Year Fund Balance	5,360,165	4,031,970	2,219,823
FUNDS REQUIRED	19,198,344	19,034,377	17,488,936
RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	5,507,558	5,360,165	4,031,970
Other Revenues	6,887,680	6,787,892	6,953,800
Operating transfers in	178,137	180,800	179,225
BALANCE FROM CURRENT PROPERTY TAX	6,624,969	6,705,520	6,323,941

**2017 BUDGET AS PROPOSED
GENERAL FUND
APPROPRIATIONS BY TYPE**



TELLER COUNTY, COLORADO
2017 BUDGET AS ADOPTED 12/08/2016

SUMMARY OF GENERAL FUND: REVENUES; EXPENDITURES BY DEPARTMENT

	ACTUAL 2015	2015 % OF TOTAL	REVISED BUDGET 2016	2016% OF TOTAL	6 MONTH ACTUAL 2016	REQUESTED BASE 2017	ADOPTED 2017	2017 % OF TOTAL	\$ CHANGE FROM 2016	% CHANGE FROM 2016
REVENUES										
TAXES (property, sales, other)	7,757,448	56.66%	7,782,028	61.36%	6,625,567	7,781,233	8,036,579	59.72%	254,551	3.27%
CHARGES FOR SERVICES	1,372,466	10.02%	1,310,067	10.33%	767,983	1,071,657	1,348,217	10.02%	38,150	2.91%
INTERGOVERNMENTAL	3,239,202	23.66%	2,752,228	21.70%	1,252,825	2,075,736	3,181,415	23.64%	429,187	15.59%
LICENSES and PERMITS	646,762	4.72%	499,100	3.94%	223,451	435,600	435,600	3.24%	-63,500	-12.72%
FINES and FORFEITURES	35,474	0.26%	18,700	0.15%	53,298	54,500	54,500	0.40%	35,800	191.44%
OPERATING TRANSFERS IN	178,137	1.30%	180,800	1.43%	91,523	179,225	179,225	1.33%	-1,575	-0.87%
OTHER	461,297	3.37%	139,464	1.10%	325,486	61,438	221,430	1.65%	81,966	58.77%
TOTAL REVENUES - GENERAL FUND	13,690,786	100.00%	12,682,387	100.00%	9,340,133	11,659,389	13,456,986	100.00%	774,579	6.11%
EXPENDITURES										
DEPARTMENT										
#1000-COMMISSIONERS	459,852	3.32%	496,475	3.37%	251,541	551,576	552,655	3.62%	56,180	11.32%
#1100-FINANCE	490,848	3.55%	527,505	3.58%	253,664	532,860	538,757	3.53%	11,252	2.13%
#1150-LEGAL SERVICES	702,071	5.07%	692,788	4.70%	330,950	692,588	714,588	4.68%	21,800	3.15%
#1200-HUMAN RESOURCES	200,219	1.45%	239,545	1.63%	94,221	259,578	259,748	1.70%	20,203	8.43%
#1300-CENTRAL UTILITIES	194,128	1.40%	192,585	1.31%	102,786	187,585	197,585	1.30%	5,000	2.60%
#1350-PUBLIC WORKS ADMIN	273,294	1.97%	288,497	1.96%	140,958	303,845	304,061	1.99%	15,564	5.39%
#1400-CENTRAL SUPPORT	589,283	4.26%	674,500	4.58%	453,216	951,376	958,201	6.28%	283,701	42.06%
#1450-INFORMATION TECHNOLOGY	697,540	5.04%	766,179	5.20%	375,589	827,196	829,492	5.44%	63,313	8.26%
#1500-ASSESSOR	773,814	5.59%	794,234	5.39%	383,970	840,559	863,081	5.66%	68,847	8.67%
#1600-CLERK & RECORDER	446,425	3.23%	471,323	3.20%	227,602	502,561	551,640	3.62%	80,317	17.04%
#1650-C&R - ELECTIONS	38,320	0.28%	96,030	0.65%	4,404	42,434	42,434	0.28%	-53,596	-55.81%
#1800-TREASURER	314,240	2.27%	349,189	2.37%	164,255	352,846	353,700	2.32%	4,511	1.29%
#1900-TREAS - PUBLIC TRUSTEE	88,854	0.64%	99,624	0.68%	43,371	100,434	100,960	0.66%	1,336	1.34%
#2000-SHERIFF	3,115,654	22.51%	3,126,951	21.23%	1,540,059	3,164,149	3,468,631	22.74%	341,680	10.93%
#2050-SHERIFF - DETENTIONS	2,583,164	18.67%	2,475,000	16.80%	1,519,788	2,330,000	2,475,000	16.23%	0	0.00%
#2075-SHERIFF - AUXILLARY ORGS	12,953	0.09%	0	0.00%	3,759	0	0	0.00%	0	0.00%
#2100-SHERIFF - ANIMAL CTRL	105,628	0.76%	122,994	0.84%	55,841	114,788	114,784	0.75%	-8,210	-6.68%
#2125-SEARCH & RESCUE	7,754	0.06%	9,904	0.07%	3,378	10,066	10,066	0.07%	162	1.64%
#2150-SURVEYOR	12,530	0.09%	16,894	0.11%	7,861	18,542	18,811	0.12%	1,917	11.35%
#2250-CORONER	103,169	0.75%	103,648	0.70%	38,443	107,574	107,510	0.70%	3,862	3.73%
#2400-FIRE & EMS SUPPORT	53,036	0.38%	40,427	0.27%	12,250	40,427	40,427	0.27%	0	0.00%
#2450-HAZMAT	73	0.00%	6,110	0.04%	0	6,110	6,110	0.04%	0	0.00%
#2500-EMERGENCY MANAGEMENT	110,718	0.80%	162,580	1.10%	49,899	162,107	162,192	1.06%	-388	-0.24%
#2600-CDS - ADMIN	169,580	1.23%	201,407	1.37%	93,711	200,321	200,808	1.32%	-599	-0.30%
#2650-CDS - OPERATIONS	467,626	3.38%	483,288	3.28%	229,268	503,166	504,552	3.31%	21,284	4.40%
#2950-ENVIRONMENTAL HEALTH	36,839	0.27%	71,285	0.48%	26,055	90,383	90,815	0.59%	19,330	27.12%
#3000-PUBLIC HEALTH	596,047	4.31%	584,130	3.97%	301,050	607,210	608,943	3.99%	24,813	4.25%
#3500-BUILD A GENERATION	93,076	0.67%	44,508	0.30%	41,497	0	116,570	0.76%	72,062	161.91%
#3550 TELLER/PARK ECC	153,619	1.11%	198,892	1.35%	72,960	0	229,443	1.50%	30,551	15.36%
#4100-FACILITIES	900,645	6.51%	788,265	5.35%	260,564	535,807	731,865	4.80%	-56,400	-7.15%
#4150-COUNTY PARKS	3,156	0.02%	5,679	0.04%	221	5,679	5,679	0.04%	0	0.00%
#4500-CSU EXTENSION SERVICE	25,059	0.18%	38,690	0.26%	6,640	72,679	73,380	0.48%	34,690	89.66%
#4800-VETERAN'S SERVICE OFFICE	18,965	0.14%	22,482	0.15%	12,951	21,825	21,825	0.14%	-657	-2.92%
#4998-PERSONNEL CONTINGENCY	0	0.00%	536,560	3.64%	0	0	0	0.00%	-536,560	-100.00%
TOTAL EXPENDITURES - GENERAL FUND	13,838,179	100.00%	14,728,148	100.00%	7,102,722	14,136,471	15,254,113	100.00%	525,965	3.57%

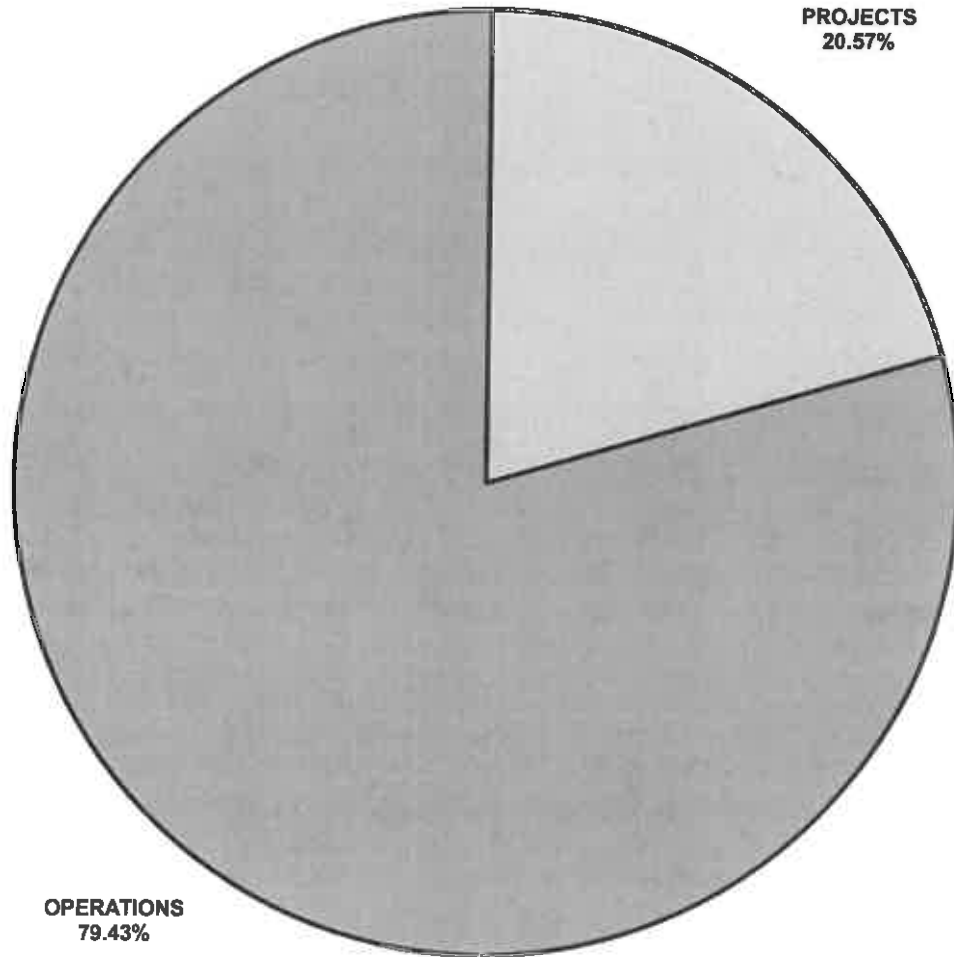
ROAD & BRIDGE FUND

TELLER COUNTY, COLORADO
2017 BUDGET AS ADOPTED 12/08/2016

ROAD & BRIDGE FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2015 Actual	2016 Estimated	2017 Budget
APPROPRIATIONS:			
Expenditures	3,499,769	4,845,940	4,374,247
Reserve for Abatements			2,000
End of Year Fund Balance	2,976,229	2,450,407	424,593
FUNDS REQUIRED	6,475,998	7,296,347	4,800,840
 RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	1,562,467	2,976,229	2,450,407
Other Revenues	4,584,957	4,051,694	2,147,136
 BALANCE FROM CURRENT PROPERTY TAX	 328,574	 268,424	 203,297

**2017 BUDGET AS ADOPTED
ROAD & BRIDGE FUND
APPROPRIATIONS BY TYPE**



**TELLER COUNTY, COLORADO
2017 BUDGET AS ADOPTED 12/08/2016**

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

	ACTUAL 2015	2015 % OF TOTAL	REVISED BUDGET 2016	2016 % OF TOTAL	6 MONTH ACTUAL 2016	REQUESTED BASE 2017	REVISED 2017	2017 % OF TOTAL	\$ CHANGE FROM 2016	% CHANGE FROM 2016
REVENUES										
TAXES (property, sales, other)	1,541,706	31.38%	1,192,237	40.70%	562,564	1,248,547	797,967	33.95%	-394,270	-33.07%
CHARGES FOR SERVICE	5,340	0.11%	3,500	0.12%	2,670	5,340	5,340	0.23%	1,840	52.57%
INTERGOVERNMENTAL	3,287,689	66.91%	1,699,062	58.01%	1,021,535	1,699,384	1,516,826	64.53%	-182,236	-10.73%
LICENSES and PERMITS	16,052	0.33%	16,000	0.55%	10,870	16,000	19,000	0.81%	3,000	18.75%
FINES and FORFEITURES	6,956	0.14%	6,000	0.20%	2,883	6,000	6,000	0.26%	0	0.00%
OTHER	55,789	1.14%	12,300	0.42%	4,879	5,300	5,300	0.23%	-7,000	-56.91%
TOTAL REVENUES - ROAD & BRIDGE FUND	4,913,532	100.00%	2,929,099	100.00%	1,605,401	2,980,571	2,350,433	100.00%	-578,666	-19.76%
EXPENDITURES										
DEPARTMENT										
* #0110-PROJECTS	70	0.00%	1,487,805	30.18%	179,093	900,000	900,000	20.57%	-587,805	-39.51%
#0150-OPERATIONS	3,499,699	100.00%	3,299,200	66.92%	1,447,575	3,465,667	3,474,247	79.43%	175,047	5.31%
#0198-PERSONNEL CONTINGENCY	0	0.00%	142,884	2.90%	0	0	0	0.00%	-142,884	-100.00%
TOTAL EXPENDITURES - ROAD & BRIDGE FUND	3,499,769	100.00%	4,929,889	100.00%	1,626,668	4,365,667	4,374,247	100.00%	-555,642	-11.27%

- * 2015 expenditures include \$0 in grant funds
- * 2016 revised budget includes no grant funding
- * 2017 budget includes no grant funding

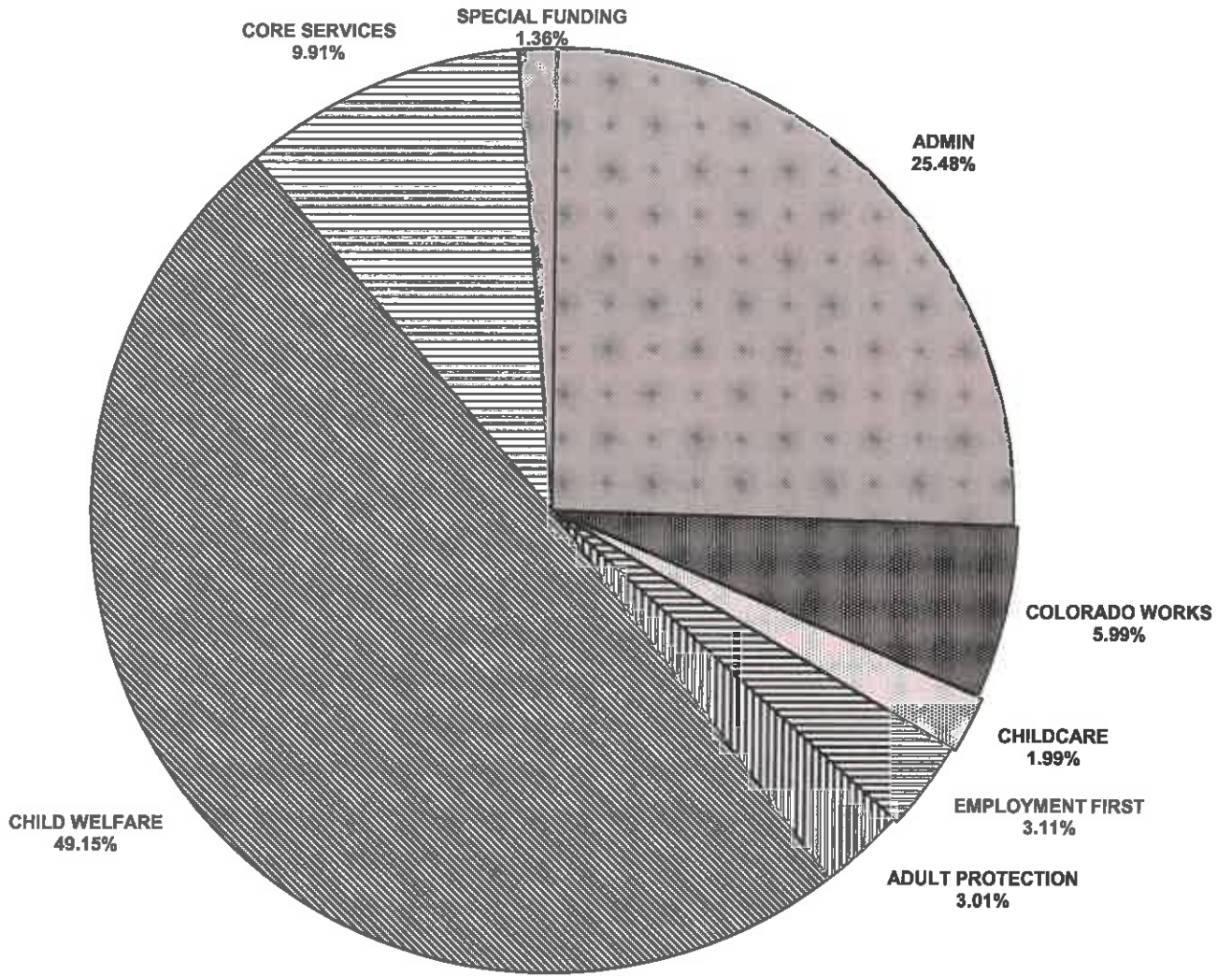
SOCIAL SERVICES FUND

TELLER COUNTY, COLORADO
2017 BUDGET AS ADOPTED 12/08/2016

SOCIAL SERVICES FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2015 Actual	2016 Estimated	2017 Budget
APPROPRIATIONS:			
Expenditures	2,551,995	2,875,410	2,949,864
Interfund Transfers Out:			
Operating	178,137	180,800	179,225
Reserve for Abatements			3,000
End of Year Fund Balance	547,093	288,935	141,631
FUNDS REQUIRED	3,277,225	3,345,145	3,273,720
 RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	510,571	547,093	288,935
Other Revenues	2,256,074	2,475,335	2,408,486
 BALANCE FROM CURRENT PROPERTY TAX	 510,580	 322,717	 576,299

**2017 BUDGET AS PROPOSED
SOCIAL SERVICES
APPROPRIATIONS BY PROGRAM**



TELLER COUNTY, COLORADO
2017 BUDGET AS ADOPTED 12/08/2016

SUMMARY OF SOCIAL SERVICES FUND: REVENUES; EXPENDITURES BY TYPE

	ACTUAL 2015	2015 % OF TOTAL	REVISED BUDGET 2016	2016 % OF TOTAL	6 MONTH ACTUAL 2016	REQUESTED BASE 2017	REVISED 2017	2017 % OF TOTAL	\$ CHANGE FROM 2016	% CHANGE FROM 2016
REVENUES										
TAXES (property, sales, other)	505,980	18.29%	322,631	11.82%	302,454	322,717	576,299	19.31%	253,668	78.62%
CHARGES FOR SERVICES	10	0.00%	50	0.00%	0	50	50	0.00%	0	0.00%
INTERGOVERNMENTAL	2,259,319	81.66%	2,407,648	88.18%	1,315,674	2,408,436	2,408,436	80.69%	788	0.03%
OTHER	1,345	0.05%	0	0.00%	5,688	0	0	0.00%	0	0.00%
TOTAL REVENUES - SOCIAL SERVICES FUND	2,766,654	100.00%	2,730,329	100.00%	1,623,816	2,731,203	2,984,785	100.00%	254,456	9.32%
EXPENDITURES										
PROGRAM										
#5000-ADMINISTRATIVE	646,799	23.69%	692,502	22.60%	397,259	795,131	797,365	25.48%	104,863	15.14%
#5210-COLORADO WORKS	182,027	6.67%	212,330	6.93%	112,485	187,470	187,555	5.99%	-24,775	-11.67%
#5230-CHILDCARE	63,595	2.33%	72,646	2.37%	34,974	62,317	62,317	1.99%	-10,329	-14.22%
#5240-EMPLOYMENT FIRST	0	0.00%	5,750	0.19%	33,096	97,350	97,350	3.11%	91,600	1593.04%
#5260-ADULT PROTECTION	140,356	5.14%	127,815	4.17%	66,428	92,399	94,335	3.01%	-33,480	-26.19%
#5400-CHILD WELFARE	1,409,461	51.63%	1,515,097	49.44%	761,441	1,533,235	1,537,431	49.13%	22,334	1.47%
#5600-CORE SERVICES	240,512	8.81%	209,326	6.83%	129,308	308,926	310,236	9.91%	100,910	48.21%
#5800-SPECIAL FUNDS	47,382	1.74%	41,695	1.36%	30,298	42,500	42,500	1.36%	805	1.93%
#5998-PERSONNEL CONTINGENCY	0	0.00%	187,049	6.10%	0	0	0	0.00%	-187,049	-100.00%
TOTAL EXPENDITURES - SOCIAL SERVICES FUND	2,730,132	100.00%	3,064,210	100.00%	1,565,289	3,119,328	3,129,089	100.00%	64,879	2.12%

OTHER FUNDS

CONTINGENT FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2015 Actual	2016 Estimated	2017 Budget
APPROPRIATIONS:			
Expenditures			1,450,720
End of Year Fund Balance	1,084,504	1,284,292	33,573
FUNDS REQUIRED	1,084,504	1,284,292	1,484,293
 RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	888,198	1,084,504	1,284,292
Other Revenues (Abatements)	(816)	(134)	
 BALANCE FROM CURRENT PROPERTY TAX	 197,122	 199,922	 200,001

TELLER COUNTY, COLORADO
2017 BUDGET AS ADOPTED 12/08/2016

CAPITAL PROJECTS FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2015 Actual	2016 Estimated	2017 Budget
APPROPRIATIONS:			
Expenditures	170,319	375,595	39,281
End of Year Fund Balance	<u>2,575,741</u>	<u>3,687,926</u>	<u>4,806,690</u>
FUNDS REQUIRED	2,746,060	4,063,521	4,845,971
 RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	1,561,469	2,575,741	3,687,926
Other Revenues	<u>1,184,591</u>	<u>1,487,780</u>	<u>1,158,045</u>
 BALANCE FROM PROPERTY TAX	 0	 0	 0

TELLER COUNTY, COLORADO
2017 BUDGET AS ADOPTED 12/08/2016

CONSERVATION TRUST FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2015 Actual	2016 Estimated	2017 Budget
APPROPRIATIONS:			
Expenditures	61,329	106,527	110,393
End of Year Fund Balance	574,730	617,983	648,590
FUNDS REQUIRED	636,059	724,510	758,983
 RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	495,248	574,730	617,983
Other Revenues	140,811	149,780	141,000
 BALANCE FROM PROPERTY TAX	 0	 0	 0

TELLER COUNTY, COLORADO
2017 BUDGET AS ADOPTED 12/08/2016

WASTEWATER UTILITY FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2015 Actual	2016 Estimated	2017 Budget
APPROPRIATIONS:			
Expenditures	139,698	155,871	152,361
Interfund Transfers Out:			
Operating			
Ending Contributed Capital	1,805,656	1,817,456	1,817,456
Ending Retained Earnings/(Deficit)	(1,605,713)	(1,625,743)	(1,643,104)
FUNDS REQUIRED	339,641	347,584	326,713
 RESOURCES:			
Other than tax levy:			
Beginning Contributed Capital	1,805,656	1,805,656	1,817,456
Beginning Retained Earnings/(Deficit)	(1,601,014)	(1,605,713)	(1,625,743)
Current Year Contributed Capital:			
Customers		11,800	
Other Revenues	134,999	135,841	135,000
 BALANCE FROM PROPERTY TAX	 0	 0	 0

JAIL ENTERPRISE FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2015 Actual	2016 Estimated	2017 Budget
APPROPRIATIONS:			
Expenditures	2,665,608	2,691,646	2,746,508
Ending Contributed Capital	325,000	325,000	325,000
Ending Retained Earnings/(Deficit)	(690,193)	(524,533)	(415,741)
FUNDS REQUIRED	2,300,415	2,492,113	2,655,767
 RESOURCES:			
Other than tax levy:			
Beginning Contributed Capital	325,000	325,000	325,000
Beginning Retained Earnings/(Deficit)	(1,014,607)	(690,193)	(524,533)
Other Revenues	2,990,022	2,857,306	2,855,300
 BALANCE FROM PROPERTY TAX	 0	 0	 0

FLEET MANAGEMENT INTERNAL SERVICE FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2015 Actual	2016 Estimated	2017 Budget
APPROPRIATIONS:			
Expenditures	1,414,632	1,754,923	1,674,693
Ending Contributed Capital - County	2,371,799	2,371,799	2,371,799
Ending Retained Earnings/(Deficit)	2,154,626	1,887,379	1,752,530
FUNDS REQUIRED	5,941,057	6,014,101	5,799,022
 RESOURCES:			
Other than tax levy:			
Beginning Contributed Capital	2,371,799	2,371,799	2,371,799
Beginning Retained Earnings/(Deficit)	2,132,336	2,154,626	1,887,379
Other Revenues	1,436,922	1,487,676	1,539,844
 BALANCE FROM PROPERTY TAX	 0	 0	 0

LEASE-PURCHASE AGREEMENTS

**TELLER COUNTY, COLORADO
2017 BUDGET AS ADOPTED DECEMBER 8, 2016**

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>2017</u>	<u>2018</u>	<u>2019</u>	<u>thereafter</u>
Jail Enterprise Fund:				
Principal	\$380,000	\$385,000	\$385,000	\$1,170,000
Interest	42,688	35,696	28,612	43,240

This is for the April, 2016 refinance of the prior capital lease on the County's detentions facility, to take advantage of more favorable interest rates and shorten the term of the lease. No additional lease-purchases for real property are anticipated in 2016 or 2017.

OTHER THAN REAL PROPERTY

No lease-purchases for other than real property are anticipated in 2016 or 2017.

CAPITAL IMPROVEMENTS PROGRAM
SUMMARY

TELLER COUNTY CAPITAL IMPROVEMENTS PROGRAM
Capital Improvement Project Requests for 2017
and subsequent funding of Capital Improvements in the Budget as Adopted 12/08/2016

<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>	
ROAD & BRIDGE FUND				
see Annual Road Maintenance & Improvement Plan, available from PW Administration				
TOTAL ROAD & BRIDGE FUND		\$0	\$0	\$0
CAPITAL PROJECTS FUND				
HP Plotter for Assessor's Office	86	0	9,794	0
Finger print machine and electronic data	88	0	9,281	9,281
Connect to broadband for Teller County	78	0	20,000	20,000
GPS and mobile CAD for Sheriff Office	71	0	145,104	0
TOTAL CAPITAL PROJECTS FUND		\$0	\$184,179	\$29,281
JAIL ENTERPRISE FUND				
Roof cover removal and replacement	**	0	125,000	125,000
Replacement of industrial washer and dryer	**	0	18,000	18,000
TOTAL JAIL ENTERPRISE FUND		\$0	\$143,000	\$143,000
FLEET MANAGEMENT INTERNAL SVCE FUND				
see Fleet Plan, available from PW Administration				
TOTAL FLEET MANAGEMENT ISF		\$0	\$0	\$0

** Jail Fund capital projects were requested through the supplemental process and were ranked at the 8/31 meeting.

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	0000	General Fund (Assets and Liabilities)
		0001	General Fund (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 (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 (1/11)
		4500	CSU Extension
		4800	Veterans Services
		4998	Personnel Contingency - GF
02	Road & Bridge Fund	0000	Road & Bridge Fund (Assets and Liabilities)
		0002	Road & Bridge Fund (revenues)
		0110	Transportation Projects
		0150	Transportation Operations
		0198	Personnel Contingency – R&B
03	Social Services Fund	0000	Social Services Fund (Assets and Liabilities)
		0003	Social Services Fund (revenues)
		5000	Administrative
		5210	Colorado Works
		5230	Child Care
		5240	Employment First

(continued)

TELLER COUNTY FUNDS & DEPARTMENTS (page 2)

03 Social Services Fund continued		
	5260	Adult Protection (7/1/13)
	5400	Child Welfare
	5600	Core Services
	5800	Special Funds
	5998	Personnel Contingency - DSS
05 Contingent Fund	0000	Contingent Fund (Assets and Liabilities)
	0005	Contingent Fund (revenues, and transfers)
15 Capital Projects Fund	0000	Capital Projects Fund (Assets and Liabilities)
	0015	Capital Projects Fund (revenues)
	8005	Capital Building Costs
	8010	Capital Purchases
45 Conservation Trust Fund	0000	Conservation Trust Fund (Assets and Liabilities)
	0045	Conservation Trust Fund (revenues, and expenditures)
	0048	Personnel Contingency - CTF
70 Wastewater Utility Fund	0000	Wastewater Utility Fund (Assets and Liabilities)
	0070	Wastewater Utility Fund (revenues)
	0700	Wastewater Administration
	0750	Wastewater Plant Operations
	0755	Wastewater Collection System Operations
75 Jail Enterprise Fund	0000	Jail Enterprise Fund (Assets and Liabilities)
	0075	Jail Enterprise Fund (revenues, and expenditures)
	0078	Personnel Contingency - JEF
85 Fleet Management - Internal Service Fund		
	0000	Fleet Management - Internal Svc Fund (Assets and Liabilities)
	0085	Fleet Management - Internal Svc Fund (revenues)
	0855	Fleet Management – Operations
	0898	Personnel Contingency - Fleet
90 Employee Benefits Fund		
	0090	Employee Benefits Fund (revenues)
95 Clerk & Recorder's Trust Fund		
	0000	Clerk & Recorder (assets & liabilities only) 1/12
99 Payroll Trust Fund	0000	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) / list kept at TDOT
- \ removed "districts" as of fy2000 - location codes
only used for barns, and 900 series for projects (proj
sold 2/25/10)

801-999 Miscellaneous**

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

(separate list)