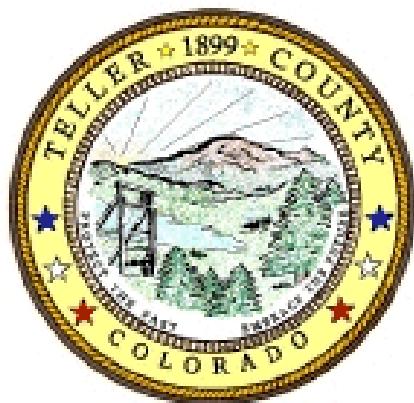




**2026 BUDGET
AS ADOPTED BY
THE BOARD OF COUNTY COMMISSIONERS
DECEMBER 11, 2025**



TELLER COUNTY, COLORADO
2026 BUDGET AS ADOPTED 12/11/2025
TABLE OF CONTENTS

	<u>Page</u>
Budget Message	1
Budget Summaries by Fund and Fund Type:	
Governmental Funds	6
Proprietary Funds	7
Property Taxes:	
Overall - by Type of Entity (Levied 2024/For Collection in 2025)	8
County Portion by Fund (Levied 2024/For Collection in 2025)	9
County Portion by Fund (Budgeted for collection in 2026)	10
Summary of County Property Taxes with Prior Year Comparisons	11
Individual Fund Information:	
General Fund	
Summary with Prior Year Comparisons	12
Appropriations by Type	13
Summary of Revenues; Expenditures by Department	14
Road & Bridge Fund	
Summary with Prior Year Comparisons	15
Appropriations by Type	16
Summary of Revenues; Expenditures by Department	17
Social Services Fund	
Summary with Prior Year Comparisons	18
Appropriations by Program	19
Summary of Revenues; Expenditures by Department	20
Other Funds	
Summary with Prior Year Comparisons:	
Contingent Fund	21
Capital Projects Fund	22
Conservation Trust Fund	23
Wastewater Utility Fund	24
Jail Enterprise Fund	25
Fleet Management Internal Service Fund	26
Capital Improvements Program Summary	
Teller County Funds, Departments and Location Codes	
	27
	28

BUDGET MESSAGE

TELLER COUNTY, COLORADO

2026 BUDGET AS ADOPTED – DECEMBER 11, 2025

BUDGET MESSAGE

Dear Teller County Citizens, Elected Officials, and Employees,

The mission of Teller County Government is to promote a high quality of life for our approximately 26,000 Teller County citizens by preserving the legacy of the past, meeting the public service needs of the present, and preparing for the challenges and opportunities of the future. We uphold our core values of teamwork, service, accountability, integrity, fiscal responsibility, and transparency.

Teller County conducts an open budgeting process, grounded in interdepartmental communication and aligned with the County's Strategic Plan. The process begins with a base budget derived from historical spending. Departments may request additional funding for new requirements or efficiency improvements; all tied to strategic goals. The budget also maintains a contingency for declared emergencies and disasters.

Capital project requests are evaluated through our Capital Improvements Program, where a cross-departmental committee scores proposals and makes recommendations to the Board of County Commissioners. Public budget requests are accepted through May 30. In accordance with Colorado statute, a balanced Proposed Budget is presented to the Board by October 15, followed by public inspection and a hearing on October 23, 2025, before final adoption in December.

2026 Budget Priorities

- Retention and recruitment of qualified employees
- Completion of the Divide Service Center
- Expansion of the Wastewater Treatment Facility
- Improvement to Fairground Facilities
- Continued delivery of essential, sustainable services

Budget Controls

State statute demands that no officer, employee, or other spending agency expends any money, or incur any liability for expenditure in excess of the amounts appropriated in the budget. To that purpose, departments have access to reports of expenditures as compared to budget through the County's electronic financial system. The departmental budgets are divided into a personnel section and an operational section.

Revenue Information

In 2026, our overall County revenue budget is \$45,203,258 representing a \$3,098,019, or 5% increase compared to 2025. The most significant changes were in: property taxes, grants, gaming taxes, and departmental fees.

Property tax revenues for 2026 are projected at \$13,274,770, approximately 9% higher than 2025 estimates, based on preliminary assessed valuations. The County remains fully compliant with TABOR including the changes due to House Bill 24B-1001 as passed in 2024. In accordance with the 1997 voter-approved revenue retention measure, any revenues exceeding TABOR limits are allocated to road and public safety expenditures. We maintain the required 3% emergency reserve (\$700,000) in the Contingent Fund.

Sources of Governmental Fund Revenue:

Source	2026 Adopted	2025 Adopted
Property Tax	\$13,274,770	\$12,150,063
Grants & Contributions	\$4,717,400	\$3,534,765
Other Governments	\$1,727,400	\$1,806,400
Sales Tax	\$5,910,031	\$5,802,018
Gaming Taxes	\$2,850,000	2,500,000
Departmental Fees	\$2,686,450	\$2,490,856
Other Revenue	\$5,659,881	\$5,736,160

Revenue Allocation by Fund (Selected Sources):

Revenue Source	General	Road & Bridge	Social Services	Capital Projects	Conservation Trust	Fleet Management
Sales Tax	64.2%	15%		20.8%		
Interest Earnings	52.8%	11.6%		11.4%	8%	15.8%
Gaming Tax	31.4%	48.4%	20.2%			

Planning and Budget Highlights

General

Budgets are prepared in accordance with Generally Accepted Accounting Principles (GAAP). Unused funds are carried forward in fund balances.

Total Expenditures & Appropriations:

- **2024 Actual:** \$49,927,599 (includes \$5,216,699 in grant funding)
- **2025 Adopted:** \$48,706,308 (includes \$4,974,411 in grant funding)
- **2026 Adopted:** \$56,284,655 (includes \$5,992,692 in grant funding)

Personnel Budgets

Efforts to attract and retain employees have included increased retirement matches, HSA contributions, and hiring bonuses. No new positions were added in the 2026 Adopted Budget. Some positions were adjusted during 2025. Departments may fill approved positions as needed, based on service levels and funding availability.

Salaries & Benefits by Fund:

Fund	2026 Adopted	2025 Adopted	# of Approved Positions
General Fund	\$18,104,805	\$17,907,028	181.8
Road & Bridge Fund	\$2,935,540	\$2,924,217	31.00
Social Services Fund	\$2,974,972	\$3,178,383	37.00
Conservation Trust Fund	\$78,468	\$168,850	1.00
Jail Enterprise Fund	\$3,557,258	\$3,438,748	31.00
Fleet Management IS Fund	\$729,315	\$703,164	7.00

The County offers two health plans (HDHP with HSA and PPO), vision and life insurance at no cost, and dental coverage. Retirement benefits include an 8% 401(a) contribution with a 4% employee match, and a 457(b) plan with limited matching after five years.

Operations Budgets

Operating budgets began at an adjusted base level. Most changes reflect actual spending trends or increased costs of existing services. Few supplemental requests were included.

Long-Term and Capital Plans

The 2026 budget includes two capital improvement requests. Additionally, we continue to fund:

- The Road Maintenance and Improvement Plan (since 2006)
- The Fleet Acquisition and Disposal Plan

We have no external debt, though some leases are recorded as debt per accounting standards.

A \$1,228,000 sales tax contribution is included in long-term capital reserves. This strategy avoids interest costs and supports future capital projects, including the Divide Service Center and Wastewater Treatment Facility upgrades.

Fund Accounting

The 2026 budget includes nine funds, each with self-balancing accounts. Operating funds (General, Road & Bridge, Social Services) are funded by taxes, fees, and intergovernmental revenues.

Operating Fund Appropriations (General, Road & Bridge, Social Services):

- **2025:** \$39,538,125
- **2026:** \$40,158,972 (**2% increase**)

Governmental Funds Overview (Modified Accrual)

- **General Fund:** General government, public safety, health and human services, culture and recreation
- **Road & Bridge Fund:** Transportation system maintenance
- **Social Services Fund:** Human Services programs (Note: \$12.5M in total estimated expenditures, with \$11M from external sources and \$1.5M from County funds)
- **Conservation Trust Fund:** Parks and recreation, funded by lottery revenues
- **Contingent Fund:** Emergency response
- **Capital Projects Fund:** Capital asset purchases and construction

Governmental fund expenditures total \$48,397,461, a 15% increase from 2025, primarily due to Capital projects of \$6 million and increased operating costs of approximately \$1 million.

Proprietary Funds (Full Accrual)

- **Wastewater Utility**
- **Jail Enterprise**
- **Fleet Management Internal Service Program**

Special Revenue, Capital Projects, and Proprietary Funds are funded through non-property tax sources and designated for specific uses.

Public Access and Comments

The full budget is available at <https://www.tellercounty.gov>. Hard copies may be requested from the Finance Office.

No additional requests were received at the public hearing held on Thursday, October 23, 2025 at 1:00 PM, at the Centennial Building in Cripple Creek.

Contacts

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Ross Herzog, County Administrator – herzogr@tellercounty.gov

Board of County Commissioners

- Dan Williams, Chairperson
- Erik Stone, Vice-Chairperson
- Robert Campbell, Commissioner

SUMMARIES BY FUND AND FUND TYPE

TELLER COUNTY, COLORADO
2026 BUDGET AS ADOPTED 12/11/2025

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	18,104,805	2,935,540	2,974,972	24,015,317			78,468	24,093,785
Other	10,174,519	4,746,245	1,222,891	16,143,655	1,450,000	6,075,830	78,316	23,747,801
Interfund Transfers Out:								
Operating	242,000		313,875	555,875				555,875
Reserve for Abatements	15,000	2,000	3,000	20,000				20,000
Ending Fund Balance								
Designated for construction of facilities						5,920,803		5,920,803
Undesignated	3,537,226	719,575	588,817	4,845,618	573		947,526	5,793,717
FUNDS REQUIRED	32,073,550	8,403,360	5,103,555	45,580,465	1,450,573	11,996,633	1,104,310	60,131,981
RESOURCES:								
Other than tax levy:								
Prior Year Fund Balance	8,220,527	2,520,996	694,510	11,436,033	1,450,573	9,540,133	879,310	23,306,049
Other Revenues	11,450,196	5,424,431	3,681,160	20,555,787		2,456,500	225,000	23,237,287
Operating Transfers In	313,875			313,875				313,875
PROPERTY TAX REQUIRED	12,088,952	457,933	727,885	13,274,770	0	0	0	13,274,770

TELLER COUNTY, COLORADO
2026 BUDGET AS ADOPTED 12/11/2025

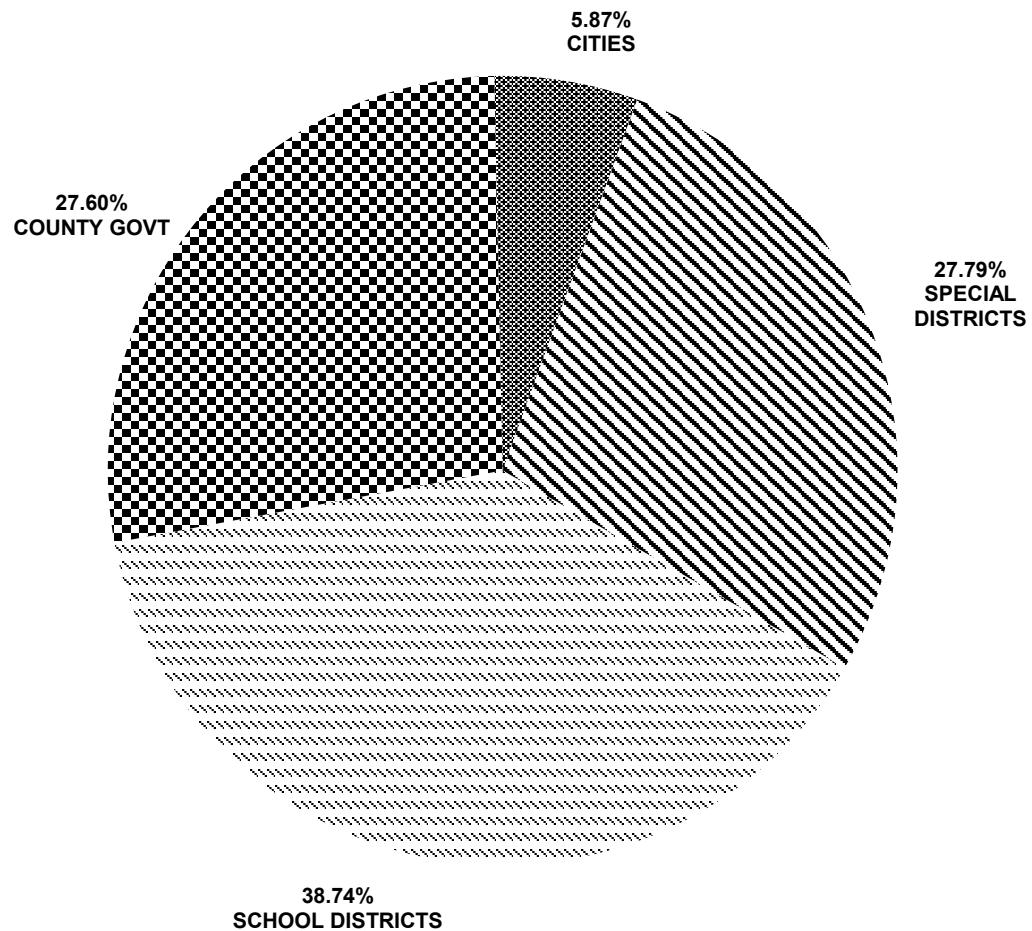
SUMMARY BY FUND - PROPRIETARY FUNDS

	#70 Wastewater Utility	#75 Jail Enterprise	#85 Fleet Mngmt ISF	TOTAL PROPRIETARY FUNDS
APPROPRIATIONS:				
Expenditures				
Personnel Related		3,557,258	729,315	4,286,573
Other	221,536	1,573,642	1,805,443	3,600,621
Ending Contributed Capital	3,252,497	325,000	2,371,799	5,949,296
Ending Retained Earnings/(Deficit)	(1,097,358)	290,921	5,920,490	5,114,053
 FUND'S REQUIRED	 2,376,675	 5,746,821	 10,827,047	 18,950,543
 RESOURCES:				
Other than tax levy:				
Beginning Contributed Capital	3,252,497	325,000	2,371,799	5,949,296
Beginning Retained Earnings/(Deficit)	(1,041,822)	418,571	5,247,172	4,623,921
Other Revenues	166,000	5,003,250	2,966,076	8,135,326
Operating Transfers In			242,000	242,000
 PROPERTY TAX REQUIRED	 0	 0	 0	 0

PROPERTY TAXES

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

"CHART 1"



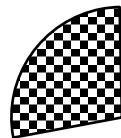
**TOTAL LEVIED IN 2024: \$42,501,025
(BY ALL TAXING ENTITIES IN TELLER COUNTY)
FOR COLLECTION IN 2025**

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, 2024)**

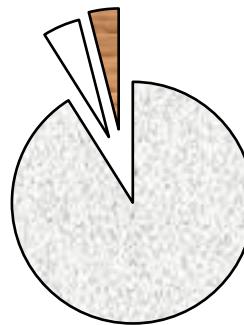
**FROM CHART 1 : THE PORTION OF PROPERTY TAXES LEVIED BY
COUNTY GOVERNMENT AND THE BREAKDOWN BY FUND.**

=\$12,178,438 (OR 27.6%) OF TOTAL PROPERTY TAXES



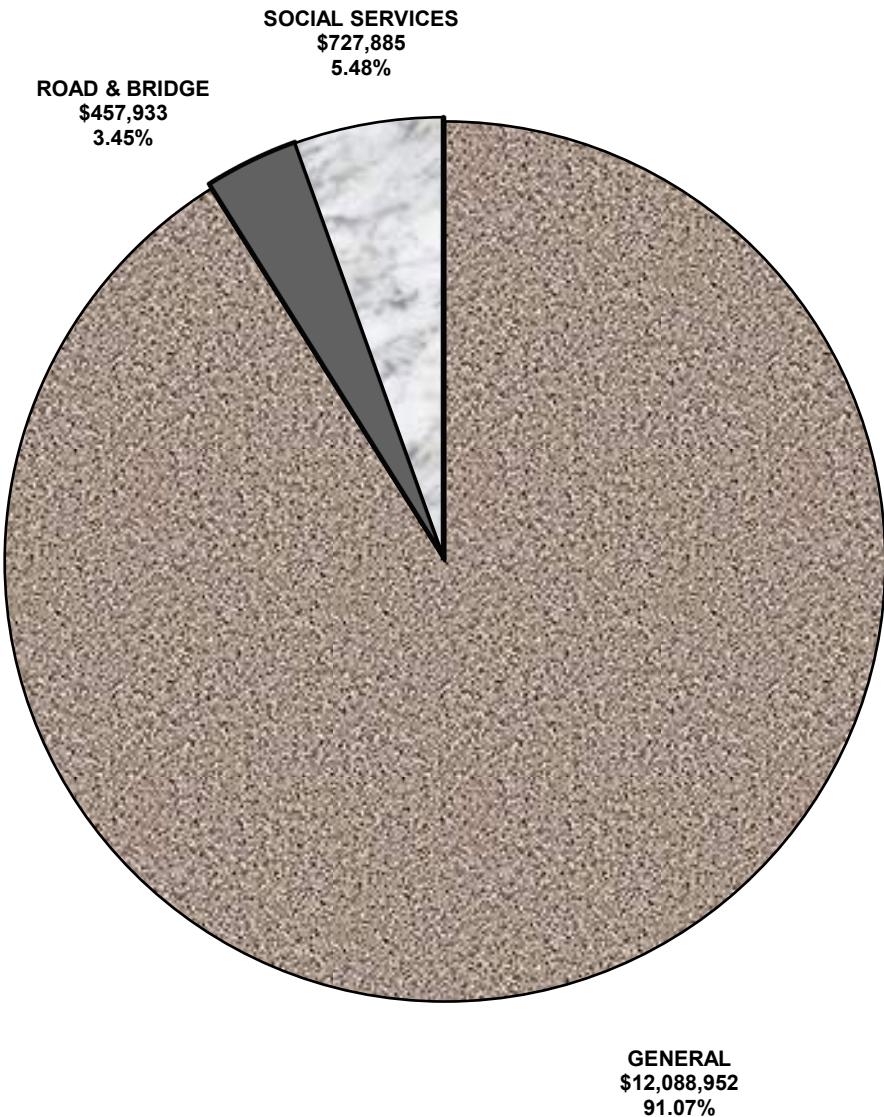
**SOCIAL SERVICES \$484,048
3.97%**

**ROAD & BRIDGE \$603,608
4.96%**



**GENERAL 11,090,782
91.07%**

PROPERTY TAXES
COUNTY PORTION BY FUND
(BUDGETED REVENUE FOR 2026)



TELLER COUNTY, COLORADO
2026 BUDGET AS ADOPTED 12/11/2025

SUMMARY OF PROPERTY TAXES

BUDGET YEAR	TAXES LEVIED			BUDGETED 2026
	2023	2024	2025	
NET ASSESSED VALUATION	\$696,032,501	\$843,493,046	\$830,272,533	n/a *
General Fund	Revenue Mills	8,988,121 12.913	9,835,128 11.660	11,090,782 13.358
Road & Bridge Fund	Revenue Mills	455,733 0.655	483,322 0.573	603,608 0.727
Social Services Fund	Revenue Mills	746,062 1.072	484,165 0.574	484,048 0.583
TOTAL COUNTY	Revenue Mills	\$10,189,916 14.640	\$10,802,615 12.807	\$12,178,438 14.668
				\$13,274,770 *

All amounts are net of the Woodland Park DDA

*Preliminary net assessed valuation Per Preliminary Annual Report dtd 8/25/2025= \$909,782,612
 Final certification of values due 12/10, for calculation of tax levy

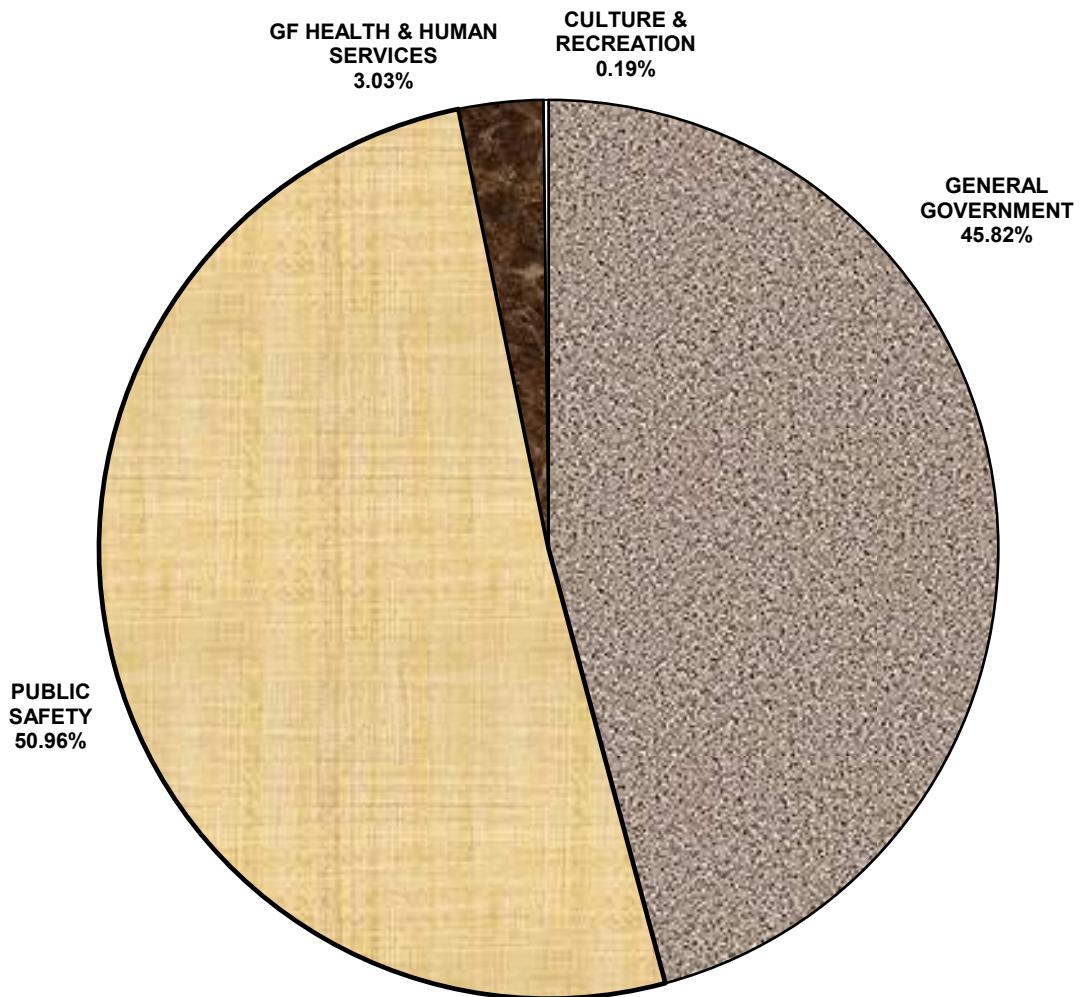
GENERAL FUND

TELLER COUNTY, COLORADO
2026 BUDGET AS ADOPTED 12/11/25

GENERAL FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2024 Actual	2025 Estimated	2026 Budget
APPROPRIATIONS:			
Expenditures	27,172,883	25,849,838	28,279,324
Interfund Transfers Out:			
Operating	612,763	84,270	242,000
Reserve for Abatements			15,000
End of Year Fund Balance	8,089,347	8,220,527	3,537,226
FUNDS REQUIRED			
	35,874,993	34,154,635	32,073,550
RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	11,207,318	8,089,347	8,220,527
Other Revenues	14,440,114	14,646,509	11,450,196
Operating transfers in	390,925	295,875	313,875
BALANCE FROM CURRENT PROPERTY TAX	9,836,636	11,061,898	12,088,952

*2026 BUDGET AS ADOPTED
GENERAL FUND
APPROPRIATIONS BY TYPE*



TELLER COUNTY, COLORADO

2026 BUDGET AS ADOPTED 12/11/2025

SUMMARY OF GENERAL FUND: REVENUES; EXPENDITURES BY DEPARTMENT

	ACTUAL 2024	2024 % OF TOTAL	REVISED BUDGET 2025	2025 % OF TOTAL	6 MONTH ACTUAL 2025	REQUESTED		\$ CHANGE FROM 2025	% CHANGE FROM 2025	
						BASE 2026	ADOPTED 2026			
REVENUES										
TAXES (property, sales, other)	13,942,948	56.52%	16,291,873	69.23%	12,312,098	14,857,424	15,884,478	66.59%	-407,395	-2.50%
CHARGES FOR SERVICES	2,075,403	8.41%	1,850,816	7.87%	1,191,834	1,879,410	1,951,110	8.18%	100,294	5.42%
INTERGOVERNMENTAL	5,412,656	21.94%	3,751,176	15.94%	3,099,536	2,424,900	4,276,030	17.93%	524,854	13.99%
LICENSES and PERMITS	714,072	2.89%	580,000	2.46%	411,247	637,500	678,500	2.84%	98,500	16.98%
FINES and FORFEITURES	16,761	0.07%	16,200	0.07%	7,782	16,000	16,000	0.07%	-200	-1.23%
OPERATING TRANSFERS IN	390,925	1.58%	295,875	1.26%	161,179	313,875	313,875	1.32%	18,000	6.08%
* OTHER	2,114,911	8.57%	745,920	3.17%	629,864	133,030	733,030	3.07%	-12,890	-1.73%
TOTAL REVENUES - GENERAL FUND	24,667,676	100.00%	23,531,860	100.00%	17,813,540	20,262,139	23,853,023	100.00%	321,163	1.36%
EXPENDITURES										
DEPARTMENT										
#1000-COMMISSIONERS	799,252	2.87%	875,937	3.13%	465,149	867,771	967,841	3.39%	91,904	10.49%
#1100-FINANCE	802,727	2.88%	878,389	3.14%	431,259	839,126	897,497	3.15%	19,108	2.18%
#1150-LEGAL SERVICES	1,072,160	3.85%	1,216,105	4.35%	557,276	1,173,866	1,173,866	4.12%	-42,239	-3.47%
#1200-HUMAN RESOURCES	520,061	1.87%	566,010	2.02%	250,883	675,305	687,882	2.41%	121,872	21.53%
#1300-CENTRAL UTILITIES	257,888	0.93%	300,627	1.07%	130,409	310,846	310,846	1.09%	10,219	3.40%
#1350-PUBLIC WORKS ADMIN	607,610	2.18%	430,027	1.54%	261,143	464,625	472,043	1.66%	42,016	9.77%
* #1400-CENTRAL SUPPORT	3,058,214	10.97%	1,160,885	4.15%	1,438,548	2,139,907	2,220,018	7.78%	1,059,133	91.23%
#1450-INFORMATION TECHNOLOGY	1,738,250	6.24%	2,030,447	7.26%	755,390	2,070,781	2,070,781	7.26%	40,334	1.99%
#1500-ASSESSOR	1,124,853	4.04%	1,310,795	4.69%	596,953	1,286,148	1,289,126	4.52%	-21,669	-1.65%
#1600-CLERK & RECORDER	915,770	3.29%	963,547	3.44%	516,998	838,654	837,623	2.94%	-125,924	-13.07%
#1650-C&R - ELECTIONS	196,257	0.70%	70,500	0.25%	28,856	126,851	126,851	0.44%	56,351	79.93%
#1800-TREASURER	456,016	1.64%	457,573	1.64%	226,051	519,128	472,414	1.66%	14,841	3.24%
#1900-TREAS - PUBLIC TRUSTEE	109,265	0.39%	129,031	0.46%	62,844	124,318	124,318	0.44%	-4,713	-3.65%
#2000-SHERIFF	7,047,193	25.29%	6,796,846	24.30%	3,045,670	7,309,414	7,371,218	25.84%	574,372	8.45%
#2010-DISPATCH SVCS	1,402,098	5.03%	1,325,372	4.74%	666,097	1,224,597	1,296,145	4.54%	-29,227	-2.21%
#2025-SHERIFF - EQUITABLE SHARING	1,000	0.00%	0	0.00%	0	0	0	0.00%	0	0.00%
#2050-SHERIFF - DETENTIONS	2,978,825	10.69%	3,300,000	11.80%	1,308,222	3,300,000	3,300,000	11.57%	0	0.00%
#2100-SHERIFF - ANIMAL CTRL	192,513	0.69%	278,906	1.00%	99,587	200,893	201,985	0.71%	-76,921	-27.58%
#2125-SEARCH & RESCUE	87,689	0.31%	14,756	0.05%	17,548	13,317	13,562	0.05%	-1,194	-8.09%
#2150-SURVEYOR	31,497	0.11%	32,284	0.12%	16,454	33,030	33,030	0.12%	746	2.31%
#2250-CORONER	252,260	0.91%	293,887	1.05%	104,210	279,915	279,915	0.98%	-13,972	-4.75%
#2400-FIRE & EMS SUPPORT	84,264	0.30%	97,700	0.35%	11,269	97,700	97,700	0.34%	0	0.00%
#2450-HAZMAT	9,952	0.04%	26,090	0.09%	2,274	21,090	21,090	0.07%	-5,000	-19.16%
#2500-EMERGENCY MANAGEMENT	537,540	1.93%	423,939	1.52%	171,544	390,366	391,328	1.37%	-32,611	-7.69%
#2600-COMMUNITY DEVELOPMENT	1,188,644	4.27%	1,268,252	4.53%	554,625	1,402,519	1,441,793	5.06%	173,541	13.68%
#2950-ENVIRONMENTAL HEALTH	99,476	0.36%	119,957	0.43%	53,476	120,396	120,396	0.42%	439	0.37%
#3000-PUBLIC HEALTH	847,819	3.04%	1,010,285	3.61%	432,253	729,726	781,741	2.74%	-228,544	-22.62%
#4100-FACILITIES	1,315,493	4.72%	1,307,111	4.67%	738,166	1,335,512	1,384,712	4.86%	77,601	5.94%
#4150-COUNTY PARKS	2,304	0.01%	100,679	0.36%	52,466	5,679	5,679	0.02%	-95,000	-94.36%
#4500-CSU EXTENSION SERVICE	10,282	0.04%	17,507	0.06%	4,406	45,813	47,122	0.17%	29,615	169.16%
#4550-COUNTY EVENTS	41,185	0.15%	65,833	0.24%	24,258	8,199	0	0.00%	-65,833	-100.00%
#4800-VETERAN'S SERVICE OFFICE	77,897	0.28%	82,660	0.30%	37,550	82,802	82,802	0.29%	142	0.17%
#4998-PERSONNEL CONTINGENCY	0	0.00%	1,020,900	3.65%	0	0	0	0.00%	-1,020,900	-100.00%
TOTAL EXPENDITURES - GENERAL FUND	27,866,254	100.00%	27,972,837	100.00%	13,061,834	28,038,294	28,521,324	100.00%	548,487	1.96%

*includes Fund 90 -EMPLOYEE BENEFITS

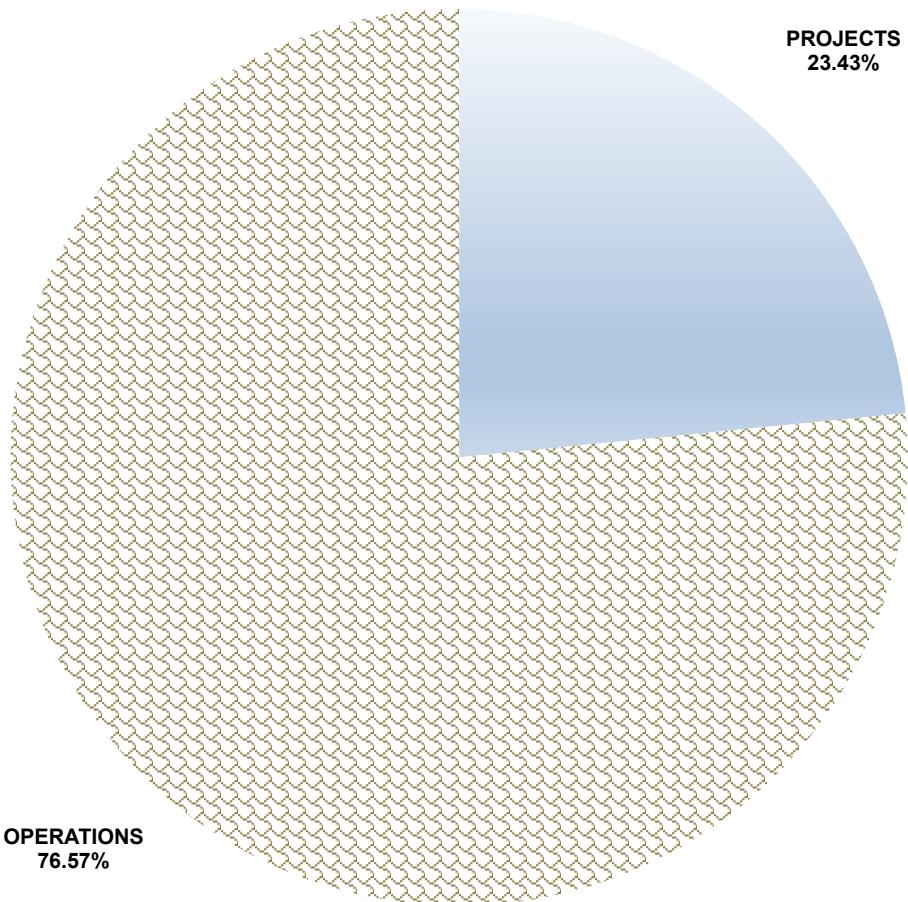
ROAD & BRIDGE FUND

TELLER COUNTY, COLORADO
2026 BUDGET AS ADOPTED 12/11/2025

ROAD & BRIDGE FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2024 Actual	2025 Estimated	2026 Budget
APPROPRIATIONS:			
Expenditures	6,551,925	6,548,923	7,681,785
Reserve for Abatements			2,000
End of Year Fund Balance	2,651,533	2,520,996	719,575
FUNDS REQUIRED	9,203,458	9,069,919	8,403,360
RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	3,765,301	2,651,533	2,520,996
Other Revenues	4,954,762	5,848,503	5,424,431
BALANCE FROM CURRENT PROPERTY TAX	483,395	569,883	457,933

**2026 BUDGET AS ADOPTED
ROAD & BRIDGE FUND
APPROPRIATIONS BY TYPE**



TELLER COUNTY, COLORADO
2026 BUDGET AS ADOPTED 12/11/25

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

	ACTUAL 2024	REVISED BUDGET		6 MONTH ACTUAL 2025		REQUESTED BASE 2026		2026 % OF TOTAL	\$ CHANGE FROM 2025	% CHANGE FROM 2025
		2024 % OF TOTAL	2025	2025 % OF TOTAL	2025	ADOPTED 2026				
REVENUES										
TAXES (property, sales, other)	1,076,533	19.80%	1,475,909	23.74%	874,237	1,490,371	1,344,438	22.86%	-131,471	-8.91%
CHARGES FOR SERVICE	14,840	0.27%	14,840	0.24%	12,170	14,840	14,840	0.25%	0	0.00%
INTERGOVERNMENTAL	4,116,237	75.69%	4,599,209	73.99%	1,229,448	4,519,900	4,416,086	75.07%	-183,123	-3.98%
LICENSES and PERMITS	22,242	0.41%	18,000	0.29%	3,020	15,000	15,000	0.25%	-3,000	-16.67%
FINES and FORFEITURES	13,487	0.25%	11,000	0.18%	5,561	11,000	11,000	0.19%	0	0.00%
OTHER	194,818	3.58%	97,000	1.56%	68,329	81,000	81,000	1.38%	-16,000	-16.49%
TOTAL REVENUES - ROAD & BRIDGE FUND	5,438,157	100.00%	6,215,958	100.00%	2,192,765	6,132,111	5,882,364	100.00%	-333,594	-5.37%
EXPENDITURES										
DEPARTMENT										
* #0110-PROJECTS	933,564	14.25%	1,800,000	23.85%	46,089	1,800,000	1,800,000	23.43%	0	0.00%
#0150-OPERATIONS	5,618,361	85.75%	5,688,822	75.38%	1,981,724	5,869,977	5,881,785	76.57%	192,963	3.39%
#0198-PERSONNEL CONTINGENCY	0	0.00%	57,757	0.77%	0	0	0	0.00%	-57,757	-100.00%
TOTAL EXPENDITURES - ROAD & BRIDGE FUND	6,551,925	100.00%	7,546,579	100.00%	2,027,813	7,669,977	7,681,785	100.00%	135,206	1.79%

- * 2024 expenditures include \$0 in grant funds
- 2025 revised budget includes no grant funding
- 2026 adopted budget includes no grant funding

SOCIAL SERVICES FUND

TELLER COUNTY, COLORADO
2026 BUDGET AS PROPOSED 10/9/2025

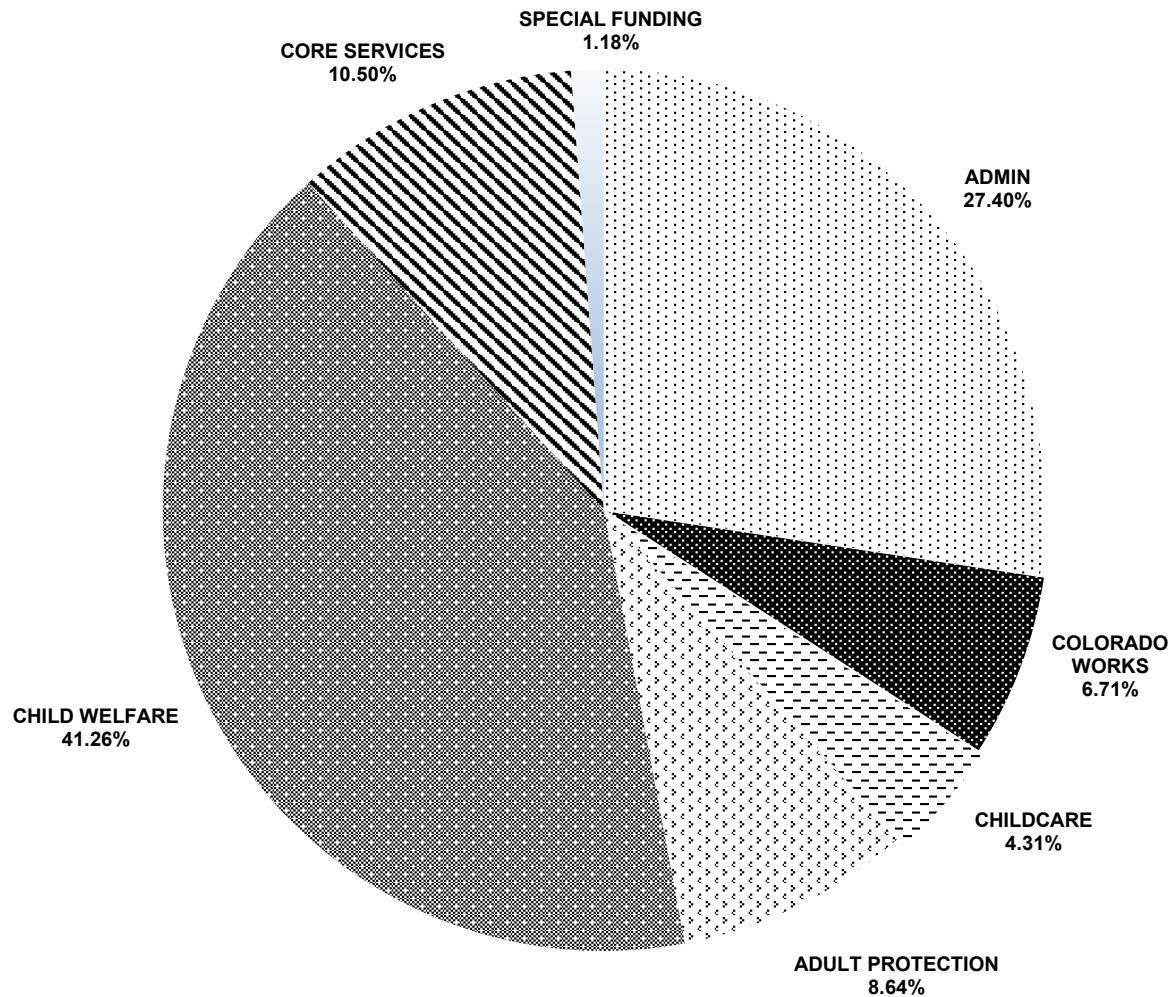
SOCIAL SERVICES FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2024 Actual	2025 Estimated	2026 Budget
APPROPRIATIONS:			
Expenditures	3,976,770	4,435,248	4,197,863
Interfund Transfers Out:			
Operating	287,241	295,875	313,875
Reserve for Abatements			3,000
End of Year Fund Balance	1,677,999	694,510	588,817
FUNDS REQUIRED			
	5,942,010	5,425,633	5,103,555

RESOURCES:

Other than tax levy:			
Prior Year Fund Balance	1,877,041	1,677,999	694,510
Other Revenues	3,580,733	3,263,335	3,681,160
BALANCE FROM CURRENT PROPERTY TAX	484,236	484,299	727,885

**2026 BUDGET AS ADOPTED
SOCIAL SERVICES
APPROPRIATIONS BY PROGRAM**



TELLER COUNTY, COLORADO
2026 BUDGET AS ADOPTED 12/11/2025

SUMMARY OF SOCIAL SERVICES FUND: REVENUES; EXPENDITURES BY TYPE

	ACTUAL 2024	REVISED		6 MONTH ACTUAL 2025	REQUESTED			\$ CHANGE FROM 2025	% CHANGE FROM 2025
		2024 % OF TOTAL	BUDGET 2025		ADOPTED 2026	2026 % OF TOTAL			
REVENUES									
TAXES (property, sales, other)	485,201	11.94%	484,299	12.97%	464,342	484,299	727,885	16.51%	243,586
INTERGOVERNMENTAL	3,579,400	88.05%	3,248,645	87.03%	1,609,924	3,168,300	3,681,160	83.49%	432,515
OTHER	368	0.01%	0	0.00%	0	0	0	0.00%	0
TOTAL REVENUES - SOCIAL SERVICES FUND	4,064,969	100.00%	3,732,944	100.00%	2,074,266	3,652,599	4,409,045	100.00%	676,101
EXPENDITURES									
<u>PROGRAM</u>									
#5000-ADMINISTRATIVE	1,240,474	29.09%	1,245,639	26.55%	591,060	1,321,313	1,235,903	27.39%	-9,736
#5210-COLORADO WORKS	374,459	8.78%	386,497	8.24%	137,906	302,870	302,870	6.71%	-83,627
#5230-CHILDCARE	153,251	3.59%	186,169	3.97%	90,080	194,466	194,466	4.31%	8,297
#5260-ADULT PROTECTION	316,054	7.41%	384,520	8.19%	187,073	389,798	389,800	8.64%	5,280
#5400-CHILD WELFARE	1,686,246	39.55%	1,662,908	35.44%	851,706	1,864,396	1,861,584	41.26%	198,676
#5600-CORE SERVICES	437,234	10.25%	231,394	4.93%	111,742	372,505	473,765	10.50%	242,371
#5800-SPECIAL FUNDS	56,293	1.32%	53,350	1.14%	19,736	53,350	53,350	1.18%	0
#5998-PERSONNEL CONTINGENCY	0	0.00%	541,879	11.55%	0	0	0	0.00%	-541,879
TOTAL EXPENDITURES - SOCIAL SERVICES FUND	4,264,011	100.00%	4,692,356	100.00%	1,989,303	4,498,698	4,511,738	100.00%	-180,618
									-3.85%

OTHER FUNDS

**TELLER COUNTY, COLORADO
2026 BUDGET AS ADOPTED 12/11/2025**

CONTINGENT FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2024 Actual	2025 Estimated	2026 Budget
APPROPRIATIONS:			
Expenditures	0	0	1,450,000
Interfund Transfers Out:	391,711	0	0
End of Year Fund Balance	1,450,573	1,450,573	573
FUNDS REQUIRED	1,842,284	1,450,573	1,450,573
RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	1,561,838	1,450,573	1,450,573
Other Revenues	1	0	0
Operating transfers in	280,445	0	0
BALANCE FROM CURRENT PROPERTY TAX	0	0	0

**TELLER COUNTY, COLORADO
2026 BUDGET AS ADOPTED 12/11/2025**

CAPITAL PROJECTS FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2024 Actual	2025 Estimated	2026 Budget
APPROPRIATIONS:			
Expenditures	2,166,160	2,573,501	6,075,830
Interfund Transfers Out:	195,964		
End of Year Fund Balance	11,821,134	9,540,133	5,920,803
FUNDS REQUIRED			
	14,183,258	12,113,634	11,996,633
RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	10,699,003	11,821,134	9,540,133
Other Revenues	3,158,709	292,500	2,456,500
Operating transfers in	325,546	0	0
BALANCE FROM PROPERTY TAX	0	0	0

**TELLER COUNTY, COLORADO
2026 BUDGET AS ADOPTED 12/11/2025**

CONSERVATION TRUST FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2024 Actual	2025 Estimated	2026 Budget
APPROPRIATIONS:			
Expenditures	1,036,901	136,547	156,784
End of Year Fund Balance	768,857	879,310	947,526
FUNDS REQUIRED			
	1,805,758	1,015,857	1,104,310
RESOURCES:			
Other than tax levy:			
Prior Year Fund Balance	1,515,485	768,857	879,310
Other Revenues	290,273	247,000	225,000
BALANCE FROM PROPERTY TAX	0	0	0

**TELLER COUNTY, COLORADO
2026 BUDGET AS ADOPTED 12/11/2025**

WASTEWATER UTILITY FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2024 Actual	2025 Estimated	2026 Budget
APPROPRIATIONS:			
Expenditures	243,075	263,020	221,536
Ending Contributed Capital	2,247,497	3,252,497	3,252,497
Ending Retained Earnings/(Deficit)	44,669	(1,041,822)	(1,097,358)
FUNDS REQUIRED	2,535,241	2,473,695	2,376,675
RESOURCES:			
Other than tax levy:			
Beginning Contributed Capital	2,232,497	2,247,497	3,252,497
Beginning Retained Earnings/(Deficit)	(873,785)	44,669	(1,041,822)
Current Year Contributed Capital:			
Customers	1,005,000	0	0
Other Revenues	171,529	181,529	166,000
BALANCE FROM PROPERTY TAX	0	0	0

**TELLER COUNTY, COLORADO
2026 BUDGET AS ADOPTED 12/11/2025**

JAIL ENTERPRISE FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2024 Actual	2025 Estimated	2026 Budget
APPROPRIATIONS:			
Expenditures	4,885,625	5,122,670	5,130,900
Ending Contributed Capital	325,000	325,000	325,000
Ending Retained Earnings/(Deficit)	547,241	418,571	290,921
FUNDS REQUIRED	5,757,866	5,866,241	5,746,821
RESOURCES:			
Other than tax levy:			
Beginning Contributed Capital	325,000	325,000	325,000
Beginning Retained Earnings/(Deficit)	581,378	547,241	418,571
Prior Period Adjustment for Debt-Related Exp	0		
Other Revenues	4,851,488	4,994,000	5,003,250
BALANCE FROM PROPERTY TAX	0	0	0

**TELLER COUNTY, COLORADO
2026 BUDGET AS ADOPTED 12/11/2025**

FLEET MANAGEMENT INTERNAL SERVICE FUND SUMMARY WITH PRIOR YEAR COMPARISONS

	2024 Actual	2025 Estimated	2026 Budget
APPROPRIATIONS:			
Expenditures	2,241,838	2,394,208	2,534,758
Ending Contributed Capital - County	2,371,799	2,371,799	2,371,799
Ending Retained Earnings/(Deficit)	4,713,403	5,247,172	5,920,490
FUNDS REQUIRED	9,327,040	10,013,179	10,827,047
RESOURCES:			
Other than tax levy:			
Beginning Contributed Capital	2,371,799	2,371,799	2,371,799
Beginning Retained Earnings/(Deficit)	4,086,633	4,713,403	5,247,172
Other Revenues	2,377,845	2,685,977	2,966,076
Operating Transfers In	490,763	242,000	242,000
BALANCE FROM PROPERTY TAX	0	0	0

CAPITAL IMPROVEMENTS PROGRAM
SUMMARY

TELLER COUNTY CAPITAL IMPROVEMENTS PROGRAM
Capital Improvement Project Requests for 2026 as Adopted 12/11/2025

<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>	
CAPITAL PROJECTS FUND				
Copiers *		15,000	0	15,000
Divide Service Center		6,000,000	0	6,000,000
TCSO Up Armor of 2 Patrol Vehicles	80	0	33,830	33,830
TCSO Software for Modile data terminals	90	0	27,000	27,000
TOTAL CAPITAL PROJECTS FUND		\$6,015,000	\$60,830	\$6,075,830

* Annual inclusion in Base

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 Technology Systems
		1500	Assessor
		1600	Clerk & Recorder
		1650	Clerk & Rec - Elections
		1800	Treasurer
		1900	Public Trustee
		2000	Sheriff
		2010	Sheriff – Dispatch Services
		2025	Sheriff – Equitable Sharing
		2050	Sheriff – Detentions
		2100	Sheriff - Animal Control
		2125	Sheriff – Search & Rescue
		2150	Surveyor
		2250	Coroner
		2400	Fire & EMS Support
		2450	Hazmat
		2500	Emergency Management
		2600	Community Development/CDD
		2650	CDD – Operations (Inactive 1/1/2024)
		2950	Environmental Health
		3000	Public Health
		4100	Facilities
		4150	Parks
		4500	CSU Extension
		4550	County Events (as of 2024) 8/25/2025
		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

(continued)

TELLER COUNTY FUNDS & DEPARTMENTS (page 2)

03 Social Services Fund	continued	
	5240	Employment First (inactive 1/1/2022)
	5260	Adult Protection
	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
	0898	Personnel Contingency - Fleet
90 Employee Benefits Fund	0000	Employee Benefits Fund (Assets and Liabilities)
	0090	Employee Benefits Fund (revenues and expenditures)
92 Other Custodial Fund	0000	Other Custodial (assets & liabilities only)
95 Clerk & Recorder's Trust Fund	0000	Clerk & Recorder (assets & liabilities only)
98 Combined Cash Fund	0000	Combined Cash (assets & liabilities only)
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 Shoemaker Building (Sheriff's substation)
- 052 IT Building as of 2023 (previously SO Annex)
- 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

100-101 Fund 92 - Custodial funds

- 100 Jail Inmate Escrow Funds
- 101 unassigned

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 Transportion 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
sold 2/25/10

\
removed "districts" as of fy2000 - location codes
only used for barns, and 900 series for projects (proj

801-999 Miscellaneous**

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

(separate list)