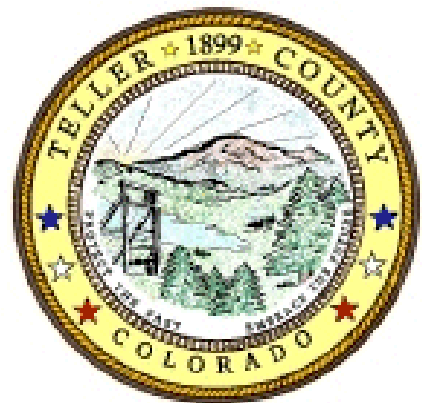




**2026 BUDGET  
AS ADOPTED BY  
THE BOARD OF COUNTY COMMISSIONERS  
DECEMBER 11, 2025**



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

### **County Finance Department**

(719) 686-7920

Russell Ballinger, Director – [ballingerr@tellercounty.gov](mailto:ballingerr@tellercounty.gov)

Violet Watt, Deputy Director – [wattv@tellercounty.gov](mailto:wattv@tellercounty.gov)

### **County Administrative Offices**

(719) 689-2988

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

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

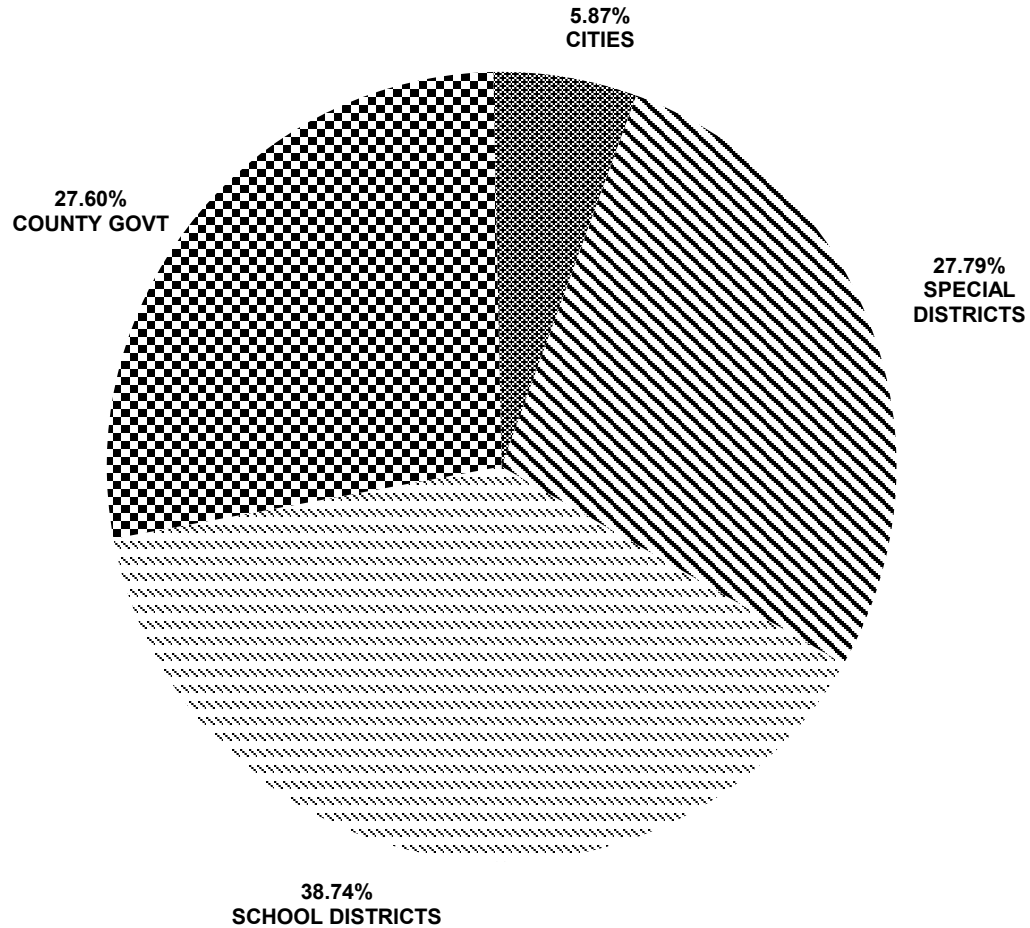
**SUMMARY BY FUND - PROPRIETARY FUNDS**

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

## **PROPERTY TAXES**

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

**"CHART 1"**

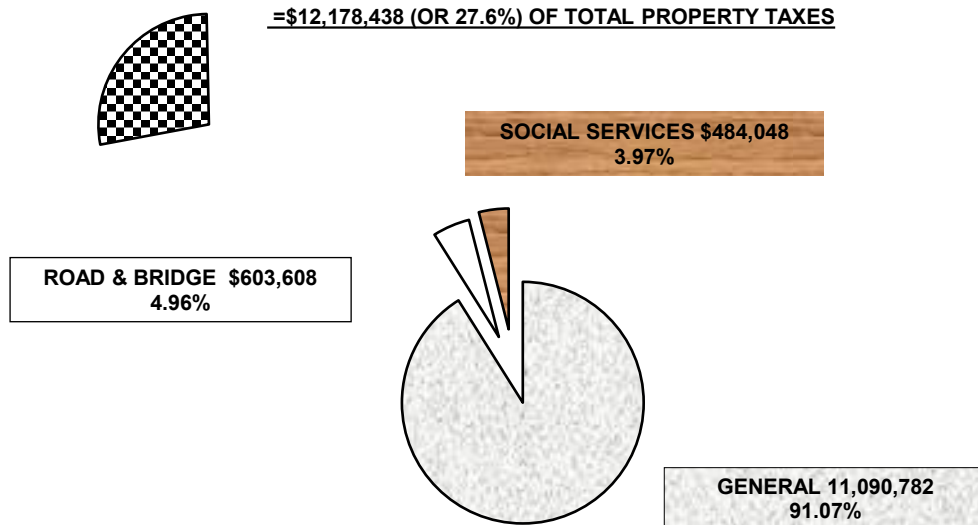


**TOTAL LEVIED IN 2024: \$42,501,025  
(BY ALL TAXING ENTITIES IN TELLER COUNTY)  
FOR COLLECTION IN 2025**

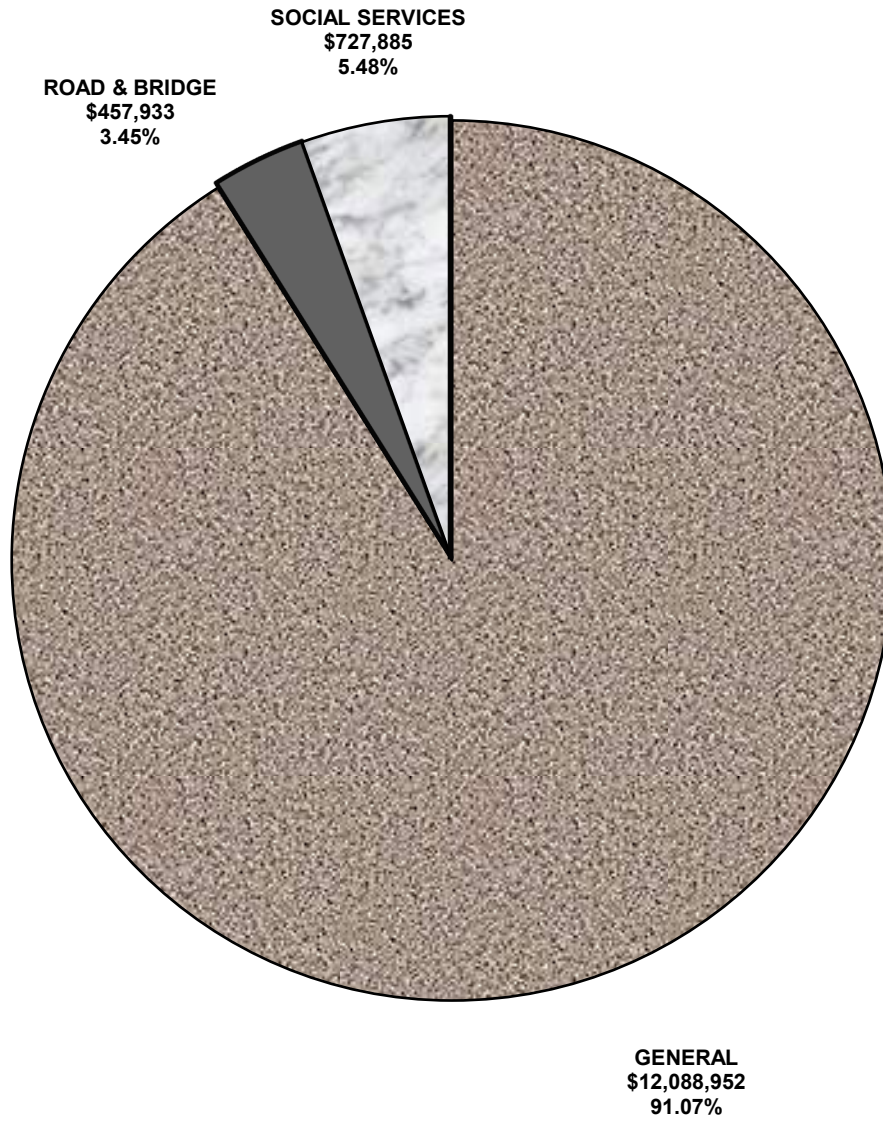
Note: to avoid distorted comparative figures elsewhere in this document, taxes levied for the WPDDA have been removed from the School Districts, County and Cities and added to Special Districts.

**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.**



**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	8,988,121	9,835,128	11,090,782	12,088,952
	Mills	12.913	11.660	13.358	*
Road & Bridge Fund	Revenue	455,733	483,322	603,608	457,933
	Mills	0.655	0.573	0.727	*
Social Services Fund	Revenue	746,062	484,165	484,048	727,885
	Mills	1.072	0.574	0.583	*
TOTAL COUNTY					
	Revenue	\$10,189,916	\$10,802,615	\$12,178,438	\$13,274,770
	Mills	14.640	12.807	14.668	*

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



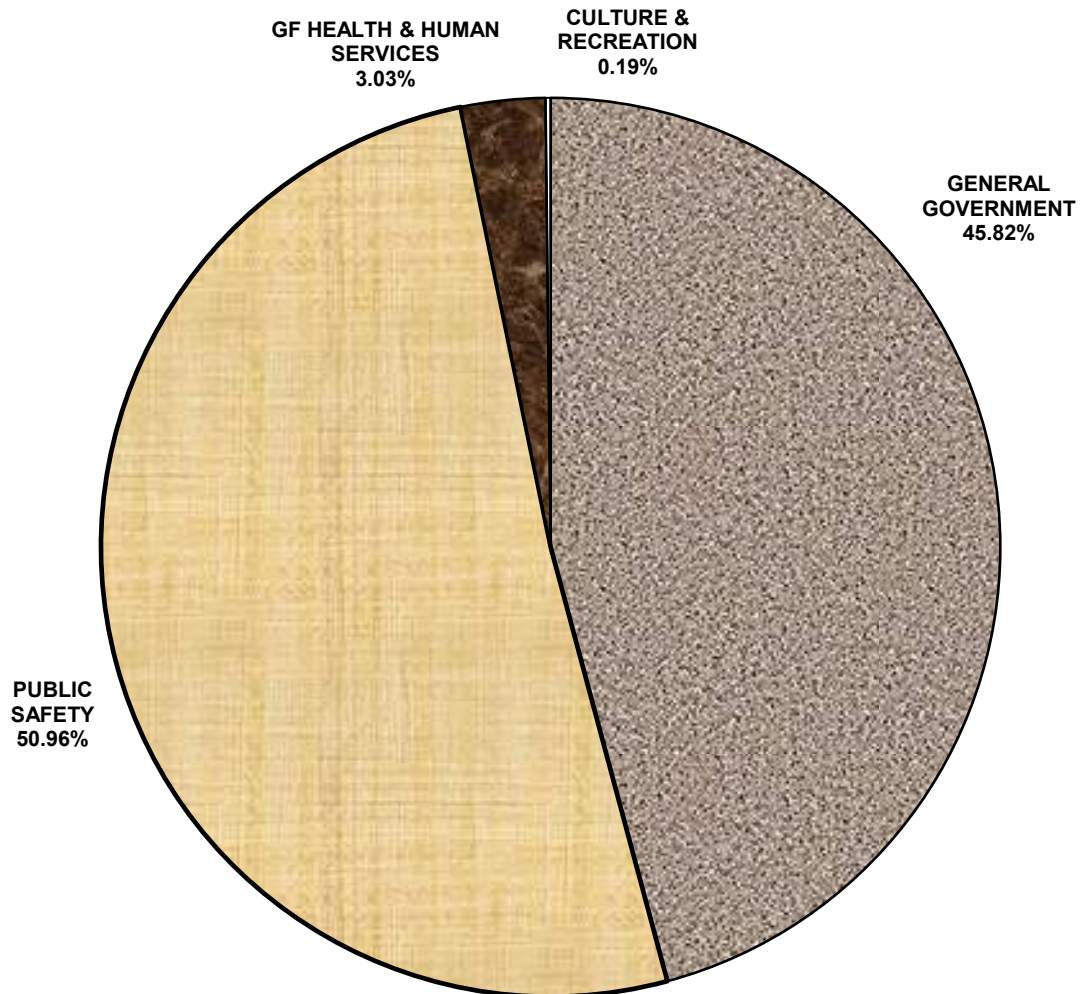
**GENERAL FUND**

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

**GENERAL FUND SUMMARY WITH PRIOR YEAR COMPARISONS**

	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
<b>APPROPRIATIONS:</b>			
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
<b>FUNDS REQUIRED</b>	<b>35,874,993</b>	<b>34,154,635</b>	<b>32,073,550</b>
 <b>RESOURCES:</b>			
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 BASE 2026	ADOPTED 2026	2026 % OF TOTAL	\$ CHANGE FROM 2025	% CHANGE FROM 2025
<b>REVENUES</b>										
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%
<b>EXPENDITURES</b>										
<b>DEPARTMENT</b>										
#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

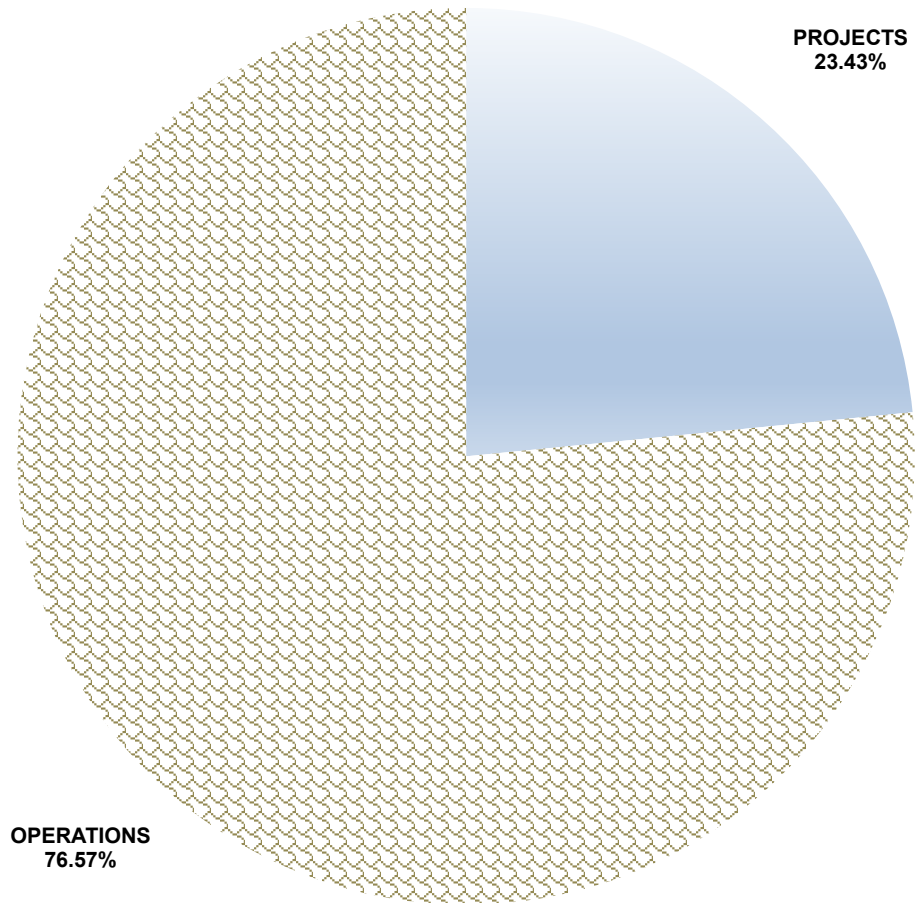
**ROAD & BRIDGE FUND**

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

**ROAD & BRIDGE FUND SUMMARY WITH PRIOR YEAR COMPARISONS**

	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
<b>APPROPRIATIONS:</b>			
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
<b>FUNDS REQUIRED</b>	<b>9,203,458</b>	<b>9,069,919</b>	<b>8,403,360</b>
 <b>RESOURCES:</b>			
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	2024 % OF TOTAL	REVISED BUDGET 2025	2025 % OF TOTAL	6 MONTH ACTUAL 2025	REQUESTED BASE 2026	ADOPTED 2026	2026 % OF TOTAL	\$ CHANGE FROM 2025	% CHANGE FROM 2025
<b>REVENUES</b>										
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%
<b>EXPENDITURES</b>										
<b>DEPARTMENT</b>										
* #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



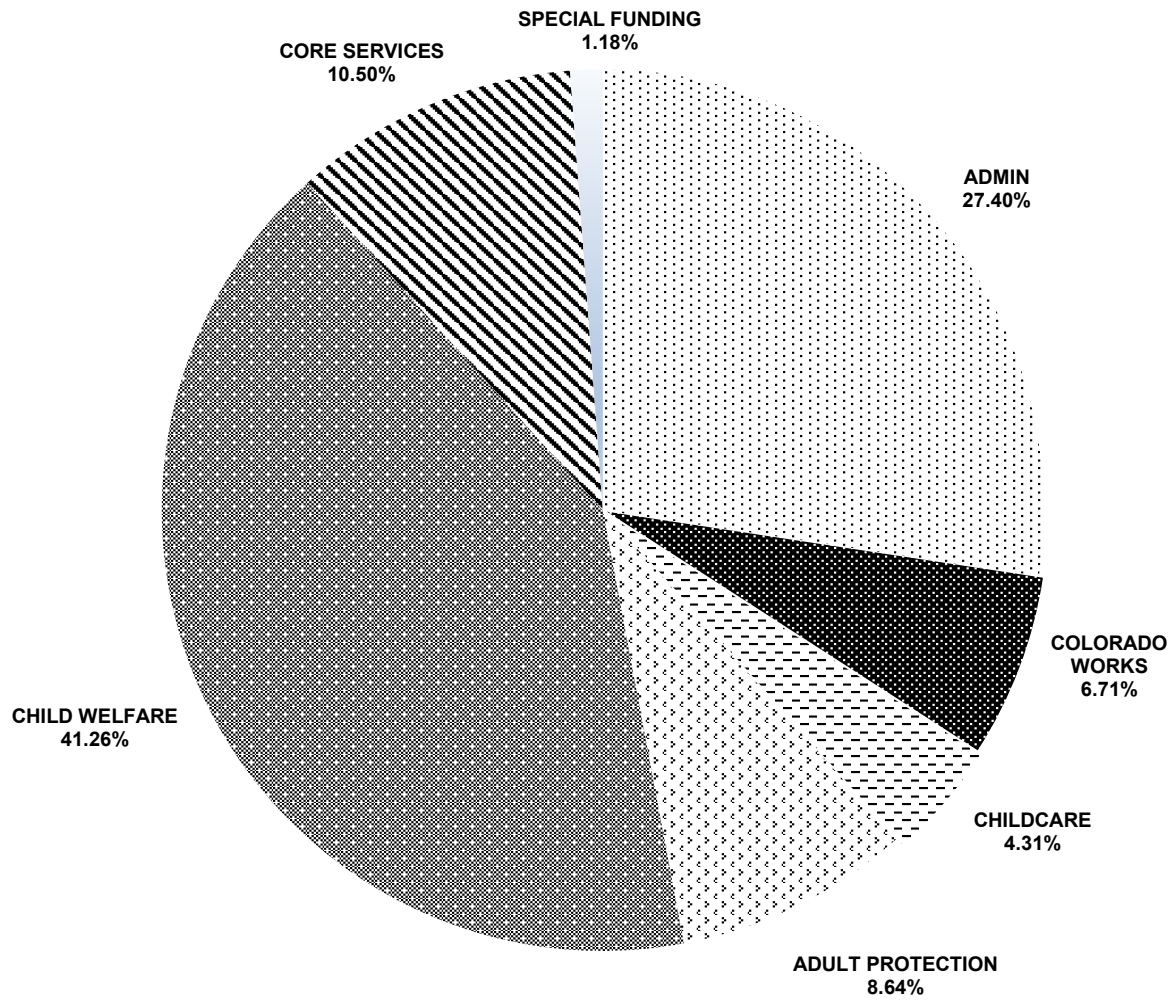
**SOCIAL SERVICES FUND**

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

**SOCIAL SERVICES FUND SUMMARY WITH PRIOR YEAR COMPARISONS**

	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
<b>APPROPRIATIONS:</b>			
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
<b>FUNDS REQUIRED</b>	<b>5,942,010</b>	<b>5,425,633</b>	<b>5,103,555</b>
 <b>RESOURCES:</b>			
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	2024 % OF TOTAL	REVISED BUDGET 2025	2025 % OF TOTAL	6 MONTH ACTUAL 2025	REQUESTED BASE 2026	ADOPTED 2026	2026 % OF TOTAL	\$ CHANGE FROM 2025	% CHANGE FROM 2025
<b><u>REVENUES</u></b>										
TAXES (property, sales, other)	485,201	11.94%	484,299	12.97%	464,342	484,299	727,885	16.51%	243,586	50.30%
INTERGOVERNMENTAL	3,579,400	88.05%	3,248,645	87.03%	1,609,924	3,168,300	3,681,160	83.49%	432,515	13.31%
OTHER	368	0.01%	0	0.00%	0	0	0	0.00%	0	0.00%
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	18.11%
<b><u>EXPENDITURES</u></b>										
<b><u>PROGRAM</u></b>										
#5000-ADMINISTRATIVE	1,240,474	29.09%	1,245,639	26.55%	591,060	1,321,313	1,235,903	27.39%	-9,736	-0.78%
#5210-COLORADO WORKS	374,459	8.78%	386,497	8.24%	137,906	302,870	302,870	6.71%	-83,627	-21.64%
#5230-CHILDCARE	153,251	3.59%	186,169	3.97%	90,080	194,466	194,466	4.31%	8,297	4.46%
#5260-ADULT PROTECTION	316,054	7.41%	384,520	8.19%	187,073	389,798	389,800	8.64%	5,280	1.37%
#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	11.95%
#5600-CORE SERVICES	437,234	10.25%	231,394	4.93%	111,742	372,505	473,765	10.50%	242,371	104.74%
#5800-SPECIAL FUNDS	56,293	1.32%	53,350	1.14%	19,736	53,350	53,350	1.18%	0	0.00%
#5998-PERSONNEL CONTINGENCY	0	0.00%	541,879	11.55%	0	0	0	0.00%	-541,879	-100.00%
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**

**CONTINGENT FUND SUMMARY WITH PRIOR YEAR COMPARISONS**

	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
<b>APPROPRIATIONS:</b>			
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
<b>FUNDS REQUIRED</b>	<b>1,842,284</b>	<b>1,450,573</b>	<b>1,450,573</b>
 <b>RESOURCES:</b>			
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**

	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
<b>APPROPRIATIONS:</b>			
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
<b>FUNDS REQUIRED</b>	<b>14,183,258</b>	<b>12,113,634</b>	<b>11,996,633</b>
 <b>RESOURCES:</b>			
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**

	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
<b>APPROPRIATIONS:</b>			
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
 <b>RESOURCES:</b>			
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**

	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
<b>APPROPRIATIONS:</b>			
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)
<b>FUNDS REQUIRED</b>	<b>2,535,241</b>	<b>2,473,695</b>	<b>2,376,675</b>
 <b>RESOURCES:</b>			
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
 <b>BALANCE FROM PROPERTY TAX</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

**JAIL ENTERPRISE FUND SUMMARY WITH PRIOR YEAR COMPARISONS**

	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
<b>APPROPRIATIONS:</b>			
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
<b>FUNDS REQUIRED</b>	<b>5,757,866</b>	<b>5,866,241</b>	<b>5,746,821</b>
 <b>RESOURCES:</b>			
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
 <b>BALANCE FROM PROPERTY TAX</b>	<b>0</b>	<b>0</b>	<b>0</b>

**FLEET MANAGEMENT INTERNAL SERVICE FUND SUMMARY WITH PRIOR YEAR COMPARISONS**

	2024 Actual	2025 Estimated	2026 Budget
<b>APPROPRIATIONS:</b>			
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
<b>FUNDS REQUIRED</b>	<b>9,327,040</b>	<b>10,013,179</b>	<b>10,827,047</b>
 <b>RESOURCES:</b>			
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>	
<b>CAPITAL PROJECTS FUND</b>				
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
<b>TOTAL CAPITAL PROJECTS FUND</b>		<b>\$6,015,000</b>	<b>\$60,830</b>	<b>\$6,075,830</b>

\* 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
		<del>2650</del>	<del>CDD – Operations (Inactive 1/1/2024)</del>
		2950	Environmental Health
		3000	Public Health
		4100	Facilities
		4150	Parks
		4500	CSU Extension
		<del>4550</del>	<del>County Events (as of 2024) 8/25/2025</del>
		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)**

<u>Cripple Creek</u>	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
<u>Woodland Park</u>	031 Manor Court
	032 Cobblestone Building
	035 Gold Hill Repeater
	036 Tranquil Acres Shed
	037 Tamarac Rental (Public Hlth < 2001; all WP offices => 2014)
<u>Victor</u>	
	045 Almalgre Repeater
<u>Divide</u>	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))
<u>Florissant</u>	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**

<u>Cripple Creek</u>	201 City Center Park
	202 Courthouse Park
<u>Divide</u>	210 Hayden Divide Regional Park
	211 Loop Trail
<u>Florissant</u>	220 Florissant Park
<u>Fourmile</u>	230 Fourmile Park
	231 Fourmile Hall
<u>Victor</u>	240 Brian's Park
	241 Childrens' Park
	242 Gold Bowl
	243 Wallace Park
<u>Woodland Park</u>	250 Sunnywood
	251 Catamount
<u>Other Trails (e.g. Ute Pass Corridor Trail)</u>	260 Centennial Trail

**510-530 Transportion Depts' facilities**

510 Divide/North District	\
520 Cripple Creek/South District	removed "districts" as of fy2000 - location codes
521 Victor Barn	only used for barns, and 900 series for projects (proj
530 Victor (prior to 12/31/97)	/ list kept at TDOT)
sold 2/25/10	

**801-999 Miscellaneous\*\*** (ie: breakdown of BOCC travel, road projects, etc.)  
(separate list)