

Town of Westcliffe	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED	2023 BUDGET
2023 BUDGET GENERAL FUND				
Beginning Balance General Fund Balance	\$ 399,425.00	\$ 677,424.09	\$ 677,424.09	\$ 885,509.39

REVENUES**Taxes/Fees**

7000	General Property Tax	\$ 61,400.40	\$ 66,391.00	\$ 66,391.00	\$ 68,759.00
7050	Specific Ownership Tax	\$ 9,795.31	\$ 8,900.00	\$ 8,900.00	\$ 9,000.00
7100	Sales Tax	\$ 759,903.63	\$ 802,216.84	\$ 802,216.84	\$ 842,327.68
7106	Penalties/Interest/Delinquent Property Tax	\$ 188.50	\$ 300.00	\$ 300.00	\$ 200.00
7115	Franchise Fee	\$ 27,796.34	\$ 26,000.00	\$ 28,000.00	\$ 28,000.00
7120	Special Assessments Tax	\$ 2,840.80	\$ 1,683.00	\$ 1,683.00	\$ 500.00
7150	Cigarette Tax	\$ 3,017.24	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
7200	Highway Users Tax	\$ 31,747.36	\$ 29,199.00	\$ 29,199.00	\$ 30,100.00
7205	Road & Bridge Tax (County)	\$ 14,916.65	\$ 30,955.21	\$ 31,196.78	\$ 31,169.00
Total Income Taxes/Fees		\$ 911,606.23	\$ 967,445.05	\$ 969,686.62	\$ 1,011,855.68

Building Department

7125	Building & Zoning Permits	\$ 73,444.00	\$ 96,285.50	\$ 102,863.00	\$ 95,000.00
7126	Fence & Sign Permits	\$ 1,830.00	\$ 1,000.00	\$ 1,575.00	\$ 1,800.00
7127	Special Use By Review Permits	\$ 1,500.00	\$ 1,200.00	\$ 1,200.00	\$ 1,000.00
Total Income Building Department		\$ 76,774.00	\$ 98,485.50	\$ 105,638.00	\$ 97,800.00

Municipal Court

7130	Traffic Fines & Ordinances	\$ 150.00	\$ 1,075.00	\$ 1,075.00	\$ 200.00
7135	Court Costs	\$ -	\$ 25.00	\$ 25.00	\$ 25.00
Total Income Municipal Court		\$ 150.00	\$ 1,100.00	\$ 1,100.00	\$ 225.00

Grants

7840	State Grant	\$ -	\$ -	\$ -	\$ -
7845	Federal Grant	\$ 25.52	\$ -	\$ 216.42	\$ 200.00
7215	DOLA-American Rescue Plan Funds	\$ -	\$ 78,923.82	\$ 78,923.82	\$ 157,847.64
Total Income Grants		\$ 25.52	\$ 78,923.82	\$ 79,140.24	\$ 158,047.64

Parks

7300	Tennis Court Donation Fund	\$ 35.34	\$ 143.36	\$ 143.36	\$ 150.00
7305	Event Center Rental Fees	\$ 2,150.00	\$ 2,500.00	\$ 3,100.00	\$ 2,150.00
7310	Bluff Site Maint. Fee	\$ 9,121.27	\$ 3,400.00	\$ 3,400.00	\$ 3,500.00
7315	Park Usage Fees	\$ 1,075.00	\$ 1,475.00	\$ 1,600.00	\$ 1,500.00
Total Income Parks		\$ 12,381.61	\$ 7,518.36	\$ 8,243.36	\$ 7,300.00

Other Revenue

7101	Town Sales Tax Licenses	\$ 5,640.00	\$ 6,070.00	\$ 6,270.00	\$ 6,000.00
7140	Liquor Licenses & Special Event Permits	\$ 1,775.00	\$ 3,441.00	\$ 3,441.00	\$ 1,500.00
7160	Interest Income	\$ 1,182.24	\$ 3,000.00	\$ 3,000.00	\$ 4,000.00
7165	Miscellaneous Income	\$ 1,388.20	\$ 1,867.00	\$ 1,973.00	\$ 1,000.00
Total Income Other		\$ 9,985.44	\$ 14,378.00	\$ 14,684.00	\$ 12,500.00

Total Income		\$ 1,010,922.80	\$ 1,167,850.73	\$ 1,178,492.22	\$ 1,287,728.32
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	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED	2023 BUDGET	
EXPENDITURES					
<i>Administration-Personnel</i>					
8000	Trustees	\$ 2,535.87	\$ 4,000.00	\$ 4,000.00	\$ 5,000.00
8005	Ordinances & Procedures	\$ 5,421.08	\$ 6,200.00	\$ 6,200.00	\$ 7,200.00
8010	Colorado Municipal League	\$ 814.00	\$ 855.00	\$ 855.00	\$ 900.00
8015	Elections	\$ 1,045.61	\$ 145.00	\$ 145.00	\$ -
8020	General Accounting	\$ 750.00	\$ 1,082.98	\$ 1,082.98	\$ 1,500.00
8025	Audit	\$ 5,800.00	\$ 6,100.00	\$ 6,100.00	\$ 9,800.00
8030	Lawyer	\$ 11,086.40	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
8035	Insurance (General)	\$ 7,133.82	\$ 8,021.64	\$ 8,021.64	\$ 10,295.00
8040	Workman's Compensation Insurance	\$ 5,279.00	\$ 5,929.00	\$ 5,929.00	\$ 6,500.00
8050	Colorado State Unemployment	\$ 636.37	\$ 695.10	\$ 695.10	\$ 794.40
8100	Town Share F I C A	\$ 12,707.42	\$ 14,365.36	\$ 14,365.36	\$ 16,417.58
8110	Town Share M E D I	\$ 2,971.89	\$ 3,359.64	\$ 3,359.64	\$ 3,839.60
8115	Employee Health Insurance	\$ 29,824.23	\$ 33,960.80	\$ 33,960.80	\$ 43,200.00
8120	Town Share Employee Retirement Plan	\$ 1,792.80	\$ 6,095.02	\$ 6,095.02	\$ 6,701.49
8200	Town Clerk/Treasurer Wages	\$ 44,772.00	\$ 47,458.32	\$ 47,458.32	\$ 50,305.82
8205	Deputy Clerk	\$ 34,894.69	\$ 37,440.00	\$ 37,440.00	\$ 40,373.28
8208	Communications Manager	\$ 450.00	\$ 862.06	\$ 862.06	\$ 24,000.00
8210	Clerk Education	\$ 265.00	\$ 115.00	\$ 115.00	\$ 1,000.00
8220	Town Manager	\$ 58,630.71	\$ 65,720.00	\$ 65,720.00	\$ 75,000.00
Total Administration-Personnel		\$ 226,810.89	\$ 262,404.92	\$ 262,404.92	\$ 322,827.16
<i>Administration</i>					
8215	Office Supplies	\$ 1,802.72	\$ 1,000.00	\$ 1,200.00	\$ 1,800.00
8410	Organizational Dues	\$ 874.00	\$ 855.00	\$ 855.00	\$ 1,000.00
8240	County Treasurer Fees	\$ 1,348.92	\$ 2,400.00	\$ 1,500.00	\$ 1,500.00
8800	Donations	\$ 20,574.56	\$ 28,000.00	\$ 28,000.00	\$ 26,600.00
8805	Grants Local	\$ 36,661.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
8806	American Rescue Plan Expenditures	\$ -	\$ 157,847.64	\$ -	\$ 157,847.64
8808	Economic Development	\$ 7,000.00	\$ 6,000.00	\$ 6,000.00	\$ -
8810	Contingencies	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 20,000.00
Total Administration Expense		\$ 68,261.20	\$ 231,102.64	\$ 72,555.00	\$ 233,747.64
<i>Town Hall Expense</i>					
8300	Town Hall Maintenance	\$ 7,393.39	\$ 5,000.00	\$ 5,000.00	\$ 6,000.00
8308	Town Hall Utilities	\$ 7,618.52	\$ 7,100.00	\$ 7,100.00	\$ 8,000.00
8310	Lease Expense (Copy Machine)	\$ 7,411.53	\$ 1,505.00	\$ 1,505.00	\$ 1,505.00
Total Town Hall Expense		\$ 22,423.44	\$ 13,605.00	\$ 13,605.00	\$ 15,505.00
<i>Planning & Zoning</i>					
8225	Manager & Building/Zoning Education	\$ 2,760.77	\$ 2,200.00	\$ 2,200.00	\$ 2,300.00
8235	Building Inspector Wages	\$ 8,840.00	\$ 3,250.00	\$ 3,250.00	\$ 32,760.00
Total Planning & Zoning Expense		\$ 11,600.77	\$ 5,450.00	\$ 5,450.00	\$ 35,060.00
<i>Municipal Court</i>					
8245	Municipal Court Wages	\$ 300.00	\$ -	\$ -	\$ -
Total Municipal Court Expenses		\$ 300.00	\$ -	\$ -	\$ -

	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED	2023 BUDGET	
Public Safety					
8405	Animal Control	\$ 302.67	\$ 303.00	\$ 303.00	\$ 513.26
8700	Custer County Sheriff	\$ 56,500.00	\$ 56,500.00	\$ 56,500.00	\$ 56,500.00
Total Public Safety Expenses		\$ 56,802.67	\$ 56,803.00	\$ 56,803.00	\$ 57,013.26
Public Works					
8505	Townman Education	\$ 925.92	\$ 1,000.00	\$ 1,000.00	\$ 3,000.00
8508	Street & Park Supervisor	\$ 1,844.80	\$ -	\$ -	\$ -
8510	Street and Park Tech Wages	\$ 60,003.50	\$ 123,889.00	\$ 123,889.00	\$ 171,385.40
8515	Street Maintenance & Fuel	\$ 20,686.59	\$ 45,000.00	\$ 45,000.00	\$ 55,000.00
8520	Emergency Snow Removal	\$ 31,979.58	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
8525	Street Lighting	\$ 11,192.76	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
8530	Vehicle & Equipment Maintenance	\$ 19,623.01	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
8538	Shop Maintenance	\$ 12,274.60	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
8540	Shop Utilities	\$ 4,687.24	\$ 5,100.00	\$ 5,100.00	\$ 5,500.00
8545	Highway Barn Utilities	\$ 3,813.40	\$ 4,600.00	\$ 4,600.00	\$ 6,580.00
8550	Highway Barn Maint.	\$ 620.00	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00
Total Public Works Expense		\$ 167,651.40	\$ 256,589.00	\$ 256,589.00	\$ 323,465.40
Parks					
8600	Park Utilities	\$ 14,270.12	\$ 25,500.00	\$ 18,000.00	\$ 20,000.00
8605	Park Supplies & Maintenance	\$ 19,803.22	\$ 20,000.00	\$ 20,000.00	\$ 22,000.00
Total Parks		\$ 34,073.34	\$ 45,500.00	\$ 38,000.00	\$ 42,000.00
Total Expenses before Contribution to Capital Reserve		\$ 587,923.71	\$ 871,454.56	\$ 705,406.92	\$ 1,029,618.46
Contributions					
8811	Contributions to (from) Capital Fund	\$ 145,000.00	\$ 265,000.00	\$ 265,000.00	\$ 140,000.00
Total Contributions		\$ 145,000.00	\$ 265,000.00	\$ 265,000.00	\$ 140,000.00
Total Expenses		\$ 732,923.71	\$ 1,136,454.56	\$ 970,406.92	\$ 1,169,618.46
Net Revenue/Expense		\$ 277,999.09	\$ 31,396.17	\$ 208,085.30	\$ 118,109.86
General Fund Reserves					
TABOR Requirement (3% of adjusted revenue)		\$ 43,000.00	\$ 44,020.66	\$ 44,020.66	\$ 37,035.65
General Fund Reserves (less TABOR)		\$ 634,424.09	\$ 664,799.60	\$ 841,488.73	\$ 966,583.60
Total General Fund Reserves		\$ 677,424.09	\$ 708,820.26	\$ 885,509.39	\$ 1,003,619.25
Fiscal Year Ending General Fund Balance		\$ 677,424.09	\$ 708,820.26	\$ 885,509.39	\$ 1,003,619.25

Town of Westcliffe	2021	2022 BUDGET	2022	2023 BUDGET
2023 BUDGET CAPITAL FUND				
Beginning Capital Fund Balance	\$ 593,871.00	\$ 764,775.44	\$ 764,775.44	\$ 780,346.73

REVENUES

<i>Capital Contributions</i>					
CRF7810	Contributions from (to) General Fund	\$ 145,000.00	\$ 265,000.00	\$ 265,000.00	\$ -
CRF7270	Lease Proceeds Verizon Tower	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
CRF7280	Capital Lease Proceeds	\$ -	\$ -	\$ -	\$ -
CRF7238	Other Contributions	\$ 909.06	\$ 40,226.47	\$ 40,226.47	\$ -
	Total Contributions	\$ 537,745.01	\$ 718,334.89	\$ 718,334.89	\$ 433,163.84

Grant Revenue

CRF7211	Grants (New Projects) Roadway	\$ -	\$ -	\$ -	\$ -
CRF7212	Grants (New Town Property)	\$ -	\$ 12,500.00	\$ 12,500.00	\$ -
CRF7213	Grants (Existing Assets) Roadway	\$ -	\$ 1,061,617.90	\$ 1,061,617.90	\$ 1,677,687.00
CRF7224	Grants (New Projects) Town Property	\$ 14,863.67	\$ -		
CRF7225	Federal Grants	\$ -	\$ -	\$ -	
CRF7805	Grants (Existing Assets) Town Property		\$ -	\$ -	
	Total Grant Revenue	\$ 14,863.67	\$ 1,074,117.90	\$ 1,074,117.90	\$ 1,677,687.00

Other Revenue

CRF7160	Interest Income	\$ 2,352.04	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
	Total Income Other	\$ 2,352.04	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00

Total Income	\$ 554,960.72	\$ 1,795,452.79	\$ 1,795,452.79	\$ 2,113,850.84
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CIP - PROJECTS EXISTING ASSETS

	2021	2022 BUDGET	2022	2023 BUDGET	
CRF9011	Roadway	\$ 202,168.15	\$ 440,000.00	\$ 440,000.00	\$ 1,923,000.00
CRF9012	Town property	\$ -	\$ 36,362.00	\$ 36,362.00	\$ 5,000.00
CRF9014	Equipment Debt Service	\$ 12,099.62	\$ 11,169.00	\$ 11,169.00	\$ 11,169.00
	Total CIP Existing Assets	\$ 214,267.77	\$ 487,531.00	\$ 487,531.00	\$ 1,939,169.00

CIP - NEW PROJECTS

CRF9025	Roadway	\$ -	\$ 877,738.00	\$ 877,738.00	\$ -
CRF9026	Town property	\$ 121,627.01	\$ 175,100.00	\$ 175,100.00	\$ 175,000.00
CRF9027	Equipment	\$ -	\$ 1,531.00	\$ 1,531.00	\$ 100,000.00
CRF9101	Improvements-Design	\$ 48,161.50	\$ 237,981.50	\$ 237,981.50	\$ 19,687.00
	Total CIP New Projects	\$ 169,788.51	\$ 1,292,350.50	\$ 1,292,350.50	\$ 294,687.00

TOTAL CIP EXISTING ASSETS + NEW PROJECTS	\$ 384,056.28	\$ 1,779,881.50	\$ 1,779,881.50	\$ 2,233,856.00
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Net Revenue/Expense	\$ 170,904.44	\$ 15,571.29	\$ 15,571.29	\$ (120,005.16)
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Fiscal Year Ending Capital Fund Balance	\$ 764,775.44	\$ 780,346.73	\$ 780,346.73	\$ 660,341.57
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CONSERVATION TRUST FUND		2021	2022 BUDGET	2022	2023 BUDGET
Beginning Fund Balance		\$ 35,415.00	\$ 40,113.26	\$ 41,556.83	\$ 46,695.26

REVENUES

7000	State Lottery Income	\$ 6,072.74	\$ 5,000.00	\$ 5,083.40	\$ 5,500.00
7050	Interest	\$ 69.09	\$ 100.00	\$ 55.03	\$ 75.00
7150	Grant	\$ -	\$ -	\$ -	\$ -
	Reimbursement/Recreation Donations	\$ -	\$ -	\$ -	\$ -
Total Revenues		\$ 6,141.83	\$ 5,100.00	\$ 5,138.43	\$ 5,575.00

EXPENDITURES

8005	General Administration	\$ -	\$ -	\$ -	\$ -
8000	Park Maintenance	\$ -	\$ -	\$ -	\$ -
9001	Capital Outlay	\$ -	\$ 42,000.00	\$ -	\$ 50,000.00
Total Expenditures		\$ -	\$ 42,000.00	\$ -	\$ 50,000.00
Ending Fund Balance		\$ 41,556.83	\$ 3,213.26	\$ 46,695.26	\$ 2,270.26

5 YEAR CAPITAL IMPROVEMENT PLAN					
Streets Division - Capital Fund					
Project	2023	2024	2025	2026	2027
Chipseal/pave 2 miles roadway	\$250,000	\$330,000	\$360,000	\$375,000	\$390,000
Parking/ trail around Vet. Mem park		\$25,000			
sidewalk/Curb/gutter/pave-patch side streets heading south from Rosita		\$170,000	\$180,000	\$190,000	\$200,000
Resurface/ pave alleyways Commercial District	\$15,000	\$15,000	\$15,000		
Pave Rosita Parking lot	\$150,000				
Tree boxes/planters 200 block of Main		\$3,500			
Design-TAP	\$19,687				
TAP-Construction	\$1,658,000				
Total	\$2,092,687	\$543,500	\$555,000	\$565,000	

5 YEAR CAPITAL IMPROVEMENT PLAN

Parks & Recreation - Capital Fund

Project	2023	2024	2025	2026	2027
Replace Tennis Courts fund		\$200,000			
Nature park & trail-North of Bluff parking lot		\$30,000			
Build restrooms at Hermit Park/upgrade vet memorial		\$100,000			
Total	\$0	\$330,000	\$0	\$0	\$0

5 YEAR CAPITAL IMPROVEMENT PLAN

Fleet

Capital Fund

Project	2023	2024	2025	2025	2027
Payments Skid Steer	\$11,169	\$11,169	\$11,169		
New equipment-Street Sweeper/possible pickup, etc	\$100,000				
Total	\$111,169	\$11,169	\$11,169	\$0	\$0

5 YEAR CAPITAL IMPROVEMENT PLAN

Information Technology

Capital Fund

Project	2023	2024	2025	2026	2027
Computers		\$3,000		\$3,000	
Total	\$0	\$3,000	\$0	\$3,000	\$0

5 YEAR CAPITAL IMPROVEMENT PLAN**Facilities - Capital Fund**

Project	2023	2024	2025	2026	2027
Ventilation Town Hall	5,000				
7th Street Shop yard fence/Hermit yard fence	\$25,000				
New shop		\$250,000			
Total	\$30,000	\$250,000	\$0	\$0	\$0