

Town of Westcliffe	2023 ACTUAL	2024 BUDGET	2024 ESTIMATED	2025 BUDGET
2025 BUDGET GENERAL FUND				
Beginning Balance General Fund Balance	\$ 1,207,344.00	\$ 1,372,508.89	\$ 1,192,589.37	\$ 1,244,550.24

REVENUES**Taxes/Fees**

7000 General Property Tax	\$ 68,604.85	\$ 67,405.00	\$ 67,405.00	\$ 71,112.28
7050 Specific Ownership Tax	\$ 10,539.88	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
7100 Sales Tax	\$ 851,684.16	\$ 920,660.45	\$ 920,660.45	\$ 920,660.45
7106 Penalties/Interest/Delinquent Property Tax	\$ 230.82	\$ 200.00	\$ 200.00	\$ 200.00
7115 Franchise Fee	\$ 35,081.61	\$ 35,000.00	\$ 35,000.00	\$ 36,000.00
7120 Special Assessments Tax	\$ 2,602.86	\$ -	\$ -	\$ 2,500.00
7150 Cigarette Tax	\$ 3,308.68	\$ 2,000.00	\$ 2,000.00	\$ 3,200.00
7200 Highway Users Tax	\$ 31,044.90	\$ 31,011.00	\$ 31,011.00	\$ 29,383.67
7205 Road & Bridge Tax (County)	\$ 32,847.49	\$ 36,326.62	\$ 36,326.62	\$ 36,325.00
Total Income Taxes/Fees	\$ 1,035,945.25	\$ 1,100,603.07	\$ 1,100,603.07	\$ 1,107,381.40

Building Department

7125 Building & Zoning Permits	\$ 66,435.00	\$ 40,000.00	\$ 49,060.00	\$ 40,000.00
7126 Fence/Sign/Excavation Permits	\$ 2,875.00	\$ 1,800.00	\$ 2,031.00	\$ 800.00
7127 Special Use By Review Permits	\$ 600.00	\$ 600.00	\$ 900.00	\$ 300.00
Total Income Building Department	\$ 69,910.00	\$ 42,400.00	\$ 51,991.00	\$ 41,100.00

Municipal Court

7130 Traffic Fines & Ordinances	\$ 39.01	\$ 100.00	\$ 100.00	\$ 100.00
7135 Court Costs	\$ -	\$ -	\$ -	\$ -
Total Income Municipal Court	\$ 39.01	\$ 100.00	\$ 100.00	\$ 100.00

Grants

7845 Federal Grant	\$ 58.04	\$ 200.00	\$ 200.00	\$ 200.00
7871 Grant-SIPA	\$ -	\$ -	\$ 4,000.00	\$ -
Total Income Grants	\$ 58.04	\$ 200.00	\$ 4,200.00	\$ 200.00

Parks

7300 Tennis Court Donation Fund	\$ 169.05	\$ 100.00	\$ 40.62	\$ 50.00
7305 Event Center Rental Fees	\$ 3,050.00	\$ 3,100.00	\$ 2,500.00	\$ 3,300.00
7310 Bluff Site Maint. Fee	\$ -	\$ -	\$ -	\$ -
7315 Park Usage Fees	\$ 1,900.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00
Total Income Parks	\$ 5,119.05	\$ 4,800.00	\$ 4,140.62	\$ 4,950.00

Other Revenue

7101 Town Sales Tax Licenses	\$ 8,305.00	\$ 5,000.00	\$ 5,080.00	\$ 4,000.00
7140 Liquor Licenses & Special Event Permits	\$ 4,281.25	\$ 1,500.00	\$ 3,640.00	\$ 1,500.00
7148 Disposable Bag Fee	\$ 3,187.92	\$ -	\$ 2,700.00	\$ 2,500.00
7160 Interest Income	\$ 62,681.86	\$ 111,395.00	\$ 65,000.00	\$ 42,000.00
7165 Miscellaneous Income	\$ 14,652.49	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Total Income Other	\$ 93,108.52	\$ 118,895.00	\$ 77,420.00	\$ 51,000.00

Total Income	\$ 1,204,179.87	\$ 1,266,998.07	\$ 1,238,454.69	\$ 1,204,731.40
---------------------	------------------------	------------------------	------------------------	------------------------

		2023 ACTUAL	2024 BUDGET	2024 ESTIMATED	2025 PROPOSED BUDGET
EXPENDITURES					
Administration-Personnel					
8000	Trustees	\$ 6,127.63	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
8005	Ordinances & Procedures	\$ 4,369.26	\$ 6,000.00	\$ 6,000.00	\$ 11,400.00
8010	Colorado Municipal League	\$ 881.00	\$ 925.00	\$ 925.00	\$ 1,000.00
8015	Elections	\$ -	\$ 2,100.00	\$ 2,100.00	\$ 3,500.00
8020	General Accounting	\$ 650.00	\$ 1,200.00	\$ 1,200.00	\$ 1,700.00
8025	Audit	\$ 9,750.00	\$ 9,800.00	\$ 9,800.00	\$ 10,000.00
8030	Lawyer	\$ 13,456.78	\$ 24,000.00	\$ 24,000.00	\$ 20,000.00
8035	Insurance (General)	\$ 10,779.23	\$ 15,954.00	\$ 15,954.00	\$ 17,562.00
8040	Worker's Compensation Insurance	\$ 5,930.00	\$ 6,200.00	\$ 6,200.00	\$ 8,300.00
8050	Colorado State Unemployment	\$ 623.27	\$ 1,035.02	\$ 1,035.02	\$ 624.19
8100	Town Share F I C A	\$ 19,321.38	\$ 21,390.42	\$ 21,390.42	\$ 19,349.95
8110	Town Share M E D I	\$ 4,518.70	\$ 5,002.60	\$ 5,002.60	\$ 4,525.39
8115	Employee Health Insurance	\$ 22,898.02	\$ 44,830.00	\$ 44,830.00	\$ 57,597.00
8120	Town Share Employee Retirement Plan	\$ 4,888.82	\$ 20,700.40	\$ 20,700.40	\$ 18,725.75
8200	Town Clerk/Treasurer Wages	\$ 50,305.80	\$ 55,336.40	\$ 55,336.40	\$ -
8201	Administrative Wages	\$ -	\$ -	\$ -	\$ 227,600.00
8205	Deputy Clerk	\$ 48,357.04	\$ 112,148.00	\$ 112,148.00	\$ -
8208	Communications Manager	\$ 20,439.14	\$ 36,000.00	\$ 36,000.00	\$ 24,000.00
8209	Administrative Education	\$ -	\$ -	\$ -	\$ 10,500.00
8210	Clerk Education	\$ 571.94	\$ 1,000.00	\$ 1,000.00	\$ -
8220	Town Manager	\$ 57,916.68	\$ 66,000.00	\$ 66,000.00	\$ -
Total Administration-Personnel		\$ 281,784.69	\$ 433,621.84	\$ 433,621.84	\$ 440,384.28
Administration					
8215	Office Supplies	\$ 3,146.41	\$ 1,800.00	\$ 4,080.00	\$ 3,600.00
8410	Organizational Dues	\$ 4,260.08	\$ 900.00	\$ 900.00	\$ 1,000.00
8240	County Treasurer Fees	\$ 2,033.74	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
8800	Donations	\$ 26,600.00	\$ 28,600.00	\$ 28,600.00	\$ 20,700.00
8802	Plastic Pollution Act	\$ 2,189.07	\$ -	\$ -	\$ -
8805	Grants Local	\$ 14,859.24	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
8806	American Rescue Plan Expenditures	\$ -	\$ 116,018.28	\$ 116,018.28	\$ -
8807	Marketing	\$ 7,091.33	\$ 15,000.00	\$ 15,000.00	\$ 5,000.00
8810	Contingencies	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
Total Administration Expense		\$ 60,179.87	\$ 209,318.28	\$ 211,598.28	\$ 77,300.00
Town Hall Expense					
8300	Town Hall Maintenance	\$ 8,942.57	\$ 5,000.00	\$ 12,375.00	\$ 17,000.00
8308	Town Hall Utilities	\$ 10,812.55	\$ 8,500.00	\$ 8,500.00	\$ 12,000.00
8315	Lease Principal	\$ -	\$ 1,091.22	\$ 1,091.22	\$ 1,446.00
8316	Lease Interest	\$ -	\$ 186.78	\$ 186.78	\$ -
8310	Lease Expense (Copy Machine)	\$ 1,446.00	\$ 168.00	\$ 168.00	\$ -
Total Town Hall Expense		\$ 21,201.12	\$ 14,946.00	\$ 22,321.00	\$ 30,446.00
Planning & Zoning					
8225	Manager & Building/Zoning Education	\$ 5,456.69	\$ 2,000.00	\$ 2,337.00	\$ -
8235	Building Inspector Wages	\$ 22,280.83	\$ 36,150.40	\$ 36,150.40	\$ -
Total Planning & Zoning Expense		\$ 27,737.52	\$ 38,150.40	\$ 38,487.40	\$ -

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATED	2025 PROPOSED BUDGET
Public Safety				
8405 Animal Control	\$ 313.26	\$ 525.00	\$ 525.00	\$ 800.00
8700 Custer County Sheriff	\$ 56,500.00	\$ 62,150.00	\$ 62,150.00	\$ 64,300.00
Total Public Safety Expenses	\$ 56,813.26	\$ 62,675.00	\$ 62,675.00	\$ 65,100.00
Public Works				
8505 Public Works Education	\$ 4,210.00	\$ 2,000.00	\$ -	\$ 6,000.00
8506 Public Works Wages	\$ -	\$ -	\$ -	\$ 194,423.90
8508 Street & Park Supervisor	\$ -	\$ 59,518.70	\$ 59,518.70	\$ -
8510 Street and Park Tech Wages	\$ 136,327.62	\$ 125,271.60	\$ 125,271.60	\$ -
8515 Street Maintenance & Fuel	\$ 53,889.42	\$ 57,000.00	\$ 57,000.00	\$ 60,000.00
8520 Emergency Snow Removal	\$ 630.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
8525 Street Lighting	\$ 20,220.07	\$ 15,000.00	\$ 15,000.00	\$ 16,000.00
8530 Vehicle & Equipment Maintenance	\$ 25,201.61	\$ 25,000.00	\$ 25,000.00	\$ 30,000.00
8538 Shop Maintenance	\$ 13,355.63	\$ 10,000.00	\$ 10,000.00	\$ 12,000.00
8540 Shop Utilities	\$ 7,841.55	\$ 7,000.00	\$ 7,000.00	\$ 9,000.00
8545 Highway Barn Utilities	\$ 6,393.92	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
8550 Highway Barn Maint.	\$ 4,040.27	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00
Total Public Works Expense	\$ 272,110.09	\$ 339,790.30	\$ 337,790.30	\$ 368,423.90
Parks				
8600 Park Utilities	\$ 22,728.77	\$ 20,000.00	\$ 20,000.00	\$ 40,000.00
8605 Park Supplies & Maintenance	\$ 16,379.18	\$ 60,000.00	\$ 60,000.00	\$ 27,000.00
Total Parks	\$ 39,107.95	\$ 80,000.00	\$ 80,000.00	\$ 67,000.00
Total Expenses before Contribution to Capital Reserve	\$ 758,934.50	\$ 1,178,501.82	\$ 1,186,493.82	\$ 1,048,654.18
Contributions				
8811 Contributions to (from) Capital Fund	\$ 460,000.00	\$ 460,000.00	\$ -	\$ 100,000.00
Total Contributions	\$ 460,000.00	\$ 460,000.00	\$ -	\$ 100,000.00
Total Expenses	\$ 1,218,934.50	\$ 1,638,501.82	\$ 1,186,493.82	\$ 1,148,654.18
Net Revenue/Expense	\$ (14,754.63)	\$ (371,503.75)	\$ 51,960.87	\$ 56,077.22
General Fund Reserves				
TABOR Requirement (3% of adjusted revenue)	\$ 51,000.00	\$ 56,241.34	\$ 56,241.34	\$ 70,961.01
General Fund Reserves (less TABOR)	\$ 1,141,589.37	\$ 944,763.80	\$ 1,188,308.90	\$ 1,229,666.44
Total General Fund Reserves	\$ 1,192,589.37	\$ 1,001,005.14	\$ 1,244,550.24	\$ 1,300,627.46
Fiscal Year Ending General Fund Balance	\$ 1,192,589.37	\$ 1,001,005.14	\$ 1,244,550.24	\$ 1,300,627.46

Town of Westcliffe 2025 BUDGET CAPITAL FUND	2023 ¹ ACTUAL	2024 BUDGET	2024 ESTIMATED	2025 BUDGET
Beginning Capital Fund Balance	\$ 1,365,386.00	\$ 1,561,452.81	\$ 2,110,435.67	\$ 2,101,341.67

REVENUES

Capital Contributions

CRF7810	Contributions from (to) General Fund	\$ 725,000.00	\$ 460,000.00	\$ 460,000.00	\$ 100,000.00
CRF7270	Lease Proceeds Verizon Tower	\$ 4,965.98	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
CRF7280	Capital Lease Proceeds	\$ -	\$ -	\$ -	\$ -
CRF7285	1% Sales Tax	\$ 425,841.79	\$ 460,575.00	\$ 460,575.00	\$ 460,575.00
CRF7238	Other Contributions	\$ 22,062.02	\$ -	\$ -	\$ 2,000.00
Total Contributions		\$ 1,177,869.79	\$ 932,575.00	\$ 932,575.00	\$ 574,575.00

Grant Revenue

CRF7211	Grants (New Projects) Roadway	\$ -	\$ -	\$ -	\$ 250,000.00
CRF7212	Grants (New Town Property)	\$ -	\$ 250,000.00	\$ 250,000.00	\$ 331,000.00
CRF7213	Grants (Existing Assets) Roadway	\$ 90,114.69			\$ -
CRF7220	Grants (New Projects) Roadway	\$ 23,646.00	\$ 2,139,930.00	\$ 2,139,930.00	\$ -
CRF7224	Grants (New Projects) Town Property	\$ -	\$ -		\$ 10,000.00
CRF7225	Federal Grants	\$ -	\$ -	\$ -	\$ 2,430,000.00
CRF7230	State Grants	\$ -	\$ -	\$ -	\$ 342,000.00
CRF7805	Grants (Existing Assets) Town Property		\$ -	\$ -	
Total Grant Revenue		\$ 113,760.69	\$ 2,389,930.00	\$ 2,389,930.00	\$ 3,363,000.00

Other Revenue

CRF7160	Interest Income	\$ 58,418.89	\$ 56,000.00	\$ 56,000.00	\$ 29,000.00
Total Income Other		\$ 58,418.89	\$ 56,000.00	\$ 56,000.00	\$ 29,000.00

Total Income		\$ 1,350,049.37	\$ 3,378,505.00	\$ 3,378,505.00	\$ 3,966,575.00
---------------------	--	------------------------	------------------------	------------------------	------------------------

2023 ACTUAL	2024 BUDGET	2024 ESTIMATED	2025 PROPOSED BUDGET
----------------	-------------	----------------	-------------------------

CIP - PROJECTS EXISTING ASSETS

CRF9011	Roadway	\$ 277,422.00	\$ 310,000.00	\$ 310,000.00	\$ 250,000.00
CRF9012	Town property	\$ 45,600.00	\$ 405,000.00	\$ 405,000.00	\$ 140,000.00
CRF9014	Equipment Debt Service	\$ 11,168.88	\$ 11,169.00	\$ 11,169.00	\$ 20,259.00
Total CIP Existing Assets		\$ 334,190.88	\$ 726,169.00	\$ 726,169.00	\$ 410,259.00

CIP - NEW PROJECTS

CRF9025	Roadway	\$ 37,785.00	\$ 2,275,930.00	\$ 2,275,930.00	\$ 2,977,500.00
CRF9026	Town property	\$ -	\$ 287,500.00	\$ 287,500.00	\$ 421,250.00
CRF9027	Equipment	\$ 130,028.10	\$ 53,000.00	\$ 53,000.00	\$ 29,741.00
CRF9101	Improvements-Design	\$ 102,995.72	\$ 45,000.00	\$ 45,000.00	\$ 120,000.00
Total CIP New Projects		\$ 270,808.82	\$ 2,661,430.00	\$ 2,661,430.00	\$ 3,548,491.00
TOTAL CIP EXISTING ASSETS + NEW PROJECTS		\$ 604,999.70	\$ 3,387,599.00	\$ 3,387,599.00	\$ 3,958,750.00

Net Revenue/Expense	\$ 745,049.67	\$ (9,094.00)	\$ (9,094.00)	\$ 7,825.00
----------------------------	----------------------	----------------------	----------------------	--------------------

Fiscal Year Ending Capital Fund Balance	\$ 2,110,435.67	\$ 1,552,358.81	\$ 2,101,341.67	\$ 2,109,166.67
--	------------------------	------------------------	------------------------	------------------------

CONSERVATION TRUST FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATED	2025 BUDGET
Beginning Fund Balance	\$ 43,674.00	\$ 50,741.70	\$ 50,741.70	\$ 59,107.64

REVENUES

7000 State Lottery Income	\$ 6,622.75	\$ 5,500.00	\$ 6,000.00	\$ 6,000.00
7050 Interest	\$ 444.95	\$ 82.00	\$ 2,365.94	\$ 2,000.00
7150 Grant	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 7,067.70	\$ 5,582.00	\$ 8,365.94	\$ 8,000.00

EXPENDITURES

8000 Park Maintenance	\$ -	\$ -	\$ -	\$ -
9001 Capital Outlay	\$ -	\$ 50,000.00	\$ -	\$ 55,000.00
Total Expenditures	\$ -	\$ 50,000.00	\$ -	\$ 55,000.00
Ending Fund Balance	\$ 50,741.70	\$ 6,323.70	\$ 59,107.64	\$ 12,107.64