

2025 Budget-in-Brief

Beginning Fund Balance:	\$ 125.3M
Projected Revenues:	\$ 368.9M
Budgeted Expenditures:	\$ 371.5M
<i>Ending Fund Balance:</i>	<i>\$ 122.7M</i>

The 2025 Adopted Budget is aligned with the City's Strategic Plan and Vision as directed by The Westminster City Council. Council uses a strategic planning process to help achieve its long-range vision of a city that is rich in complexity and a community that is desirable as a place of residence or business.



Strategic Priority 1: Access to Opportunity

Advance access to opportunity and prosperity for all in Westminster through diverse housing choices, increased mobility options, safe and walkable neighborhoods, and strong social networks.



Strategic Priority 2: Community Empowerment and Engagement

Enhance the sense of community and connection in Westminster through engaging methods of communication and dialogue that improve accessibility, increase understanding, and encourage participation in civic and City life.



Strategic Priority 3: Community Health and Safety

Invest in innovative and collaborative approaches to provide a continuum of services that preserve, promote, and protect the health, safety, and environment of Westminster.



Strategic Priority 4: Economic Vitality

Promote and support a resilient economy that attracts and retains a diversity of businesses, workers, and industries, expands living wage jobs, and diversifies the City's tax base.



Strategic Priority 5: Resilient Infrastructure

Maintain and invest in resilient infrastructure that creates the highest return for safety, community connectivity, enjoyment of life, and local economic success.












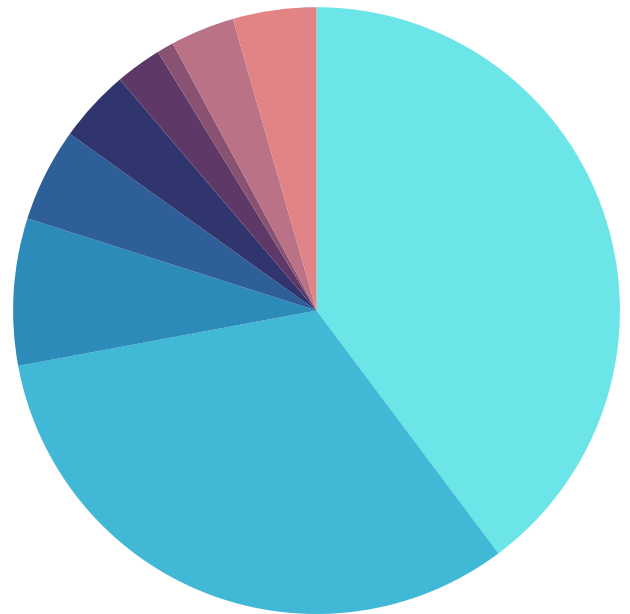
Strategic Priority 6: Organizational Vitality

Develop and sustain an environment where employees and the organization are equipped and supported to deliver outstanding service to everyone in Westminster.

2025 Revenues by Source

SOURCES

Sales and Use Tax	\$146.7M	40%	
Charges for Services	\$119.2M	32%	
Interfund Transfers	\$28.9M	8%	
Intergovernmental	\$18.4M	5%	
Internal Billings	\$14.3M	4%	
Property Taxes	\$9.1M	2%	
Licenses and Permits	\$3.3M	1%	
Interest Income	\$12.6M	3%	
Other	\$16.4M	4%	



Sales and Use Tax: this is the largest source of revenue for the City. It's made up of the 3% general sales & use tax and the .6% Public Safety Tax.

Charges for Services: these are the primary sources of 'Enterprise' funds such as the Utility, Golf and Storm Drainage Funds. They are made up of water sales, tap fees, greens fees and stormwater fees.

Interfund Transfers: different transfers of funds within the City to show true allocation of costs and sources between departments and funds.

Intergovernmental: includes revenues from other governmental entities such as county open space tax revenues and state transportation funds.

Internal Billings: 'chargebacks' for replacement of equipment such as vehicles, radios, and computers.

Property Taxes: Westminster's local property tax mill levy is 3.65 and is one of the lowest in the Front Range. A house valued at \$540K pays only \$197/year in property taxes to the City.





Licenses and Permits: fees for commercial businesses, sales tax-only licenses, new home occupation business licenses, etc.

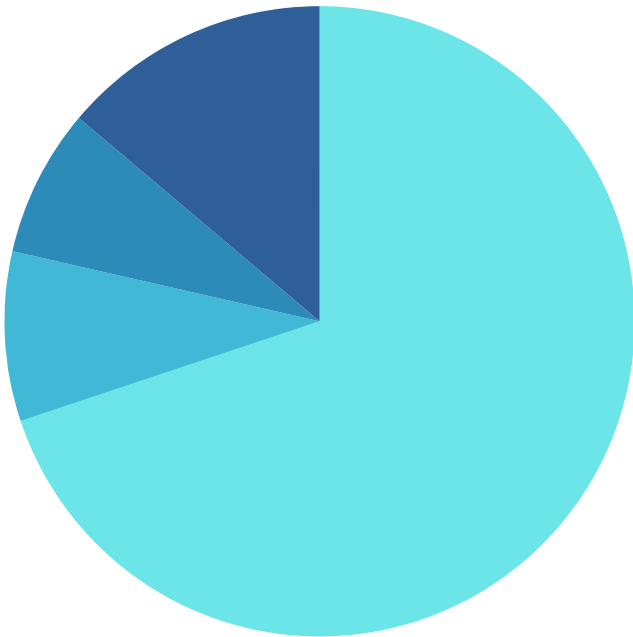
Interest Income: proceeds from funds in investment accounts.

Other: miscellaneous income such as interest payments or payments in-lieu of taxes (PILUT).

2025 Uses by Type

USES

Operating Expenses	\$259.6M	70%	
Debt Service	\$32.3M	9%	
Interfund Transfers	\$28.2M	8%	
Capital Improvement	\$51.4M	14%	



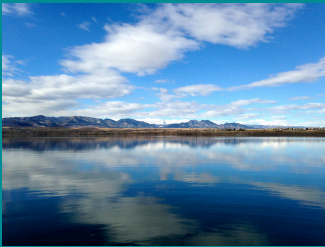
Operating Expenses: the day-to-day expenditures of all City departments, including \$166M for personnel (salaries, benefits, overtime, etc.), \$78M for contractual services, \$13M for commodities, and \$3M for capital outlay.

Interfund Transfers: different transfers of funds within the City to show true allocation of costs and sources between departments and funds.

Capital Improvement: pay-as-you-go funds for ongoing and major projects in 2025 that result in the creation or improvements of assets such as parks, bridges, fire stations, water lines, etc.

Debt Service: principle and interest payments on capital projects financed through issuance of debt.

Contingency: the City appropriates contingency into the General Fund each year to address relatively minor budget issues.



Westminster is a Full Service City

The City of Westminster provides full service to its Citizens, including fire protection, police services, parks, recreation & libraries, as well as street maintenance, water, wastewater and stormwater services.

Operating and Capital by Department

Department	Operating	Capital	Total
City Attorney's Office	\$3.0M	\$0M	\$3.0M
City Council	\$0.4M	\$0M	\$0.4M
City Manager's Office	\$3.6M	\$0M	\$3.6M
Chief of Staff's Office	\$9.1M	\$0M	\$9.1M
Community Services	\$12.0M	\$2.7M	\$14.7M
Finance	\$5.3M	\$0M	\$5.3M
Fire Department	\$30.7M	\$1.1M	\$31.8M
Human Resources	\$5.2M	\$0M	\$5.2M
Information Technology	\$13.2M	\$0.2M	\$13.2M
Parks, Recreation, and Libraries	\$47.2M	\$8.0M	\$55.2M
Police Department	\$50.0M	\$0.4M	\$50.4M
Public Works and Utilities	\$67.7M	\$35.4M	\$103.1M
Central Charges	\$12.2M	\$6.6M	\$18.8M
TOTAL	\$259.6M	\$54.2M	\$313.8M

2025 Capital Improvement Plan (CIP)

Process

In 2023, the City went through a comprehensive re-organization that included putting all vertical and horizontal capital infrastructure projects under the direction of the City Engineer within the Public Works & Utilities department. The reorganization allowed a more robust and comprehensive 2025-2029 plan.

To more consistently compare projects across the City, create clear criteria for prioritization, and allow for long-term documentation of decision-making, project submissions were weighted to form a prioritization matrix.

Projects received points for several areas, including:

- Fulfilling regulatory requirements
- Attached to grant funding/agreement
- Avoiding liability to the City
- Within a robust asset management system
- Given Council direction
- Contributes economic benefit
- Has cross-departmental impact
- Supports Strategic Priorities
- Submitted as a community request
- Found within a Master Plan or the City Work Plan

Highlights

- More than \$60M for major investments and regulatory-driven improvements to Big Dry Creek Wastewater Treatment Facility and our sewer pipeline system over the next five years
- Continued increasing investments in roadway quality, including \$9.1M for Arterial Roadways, \$2.5M for Trailside Subdivision Roadway Improvement, and \$3.0M for Concrete Replacement in 2025
- \$6.6M in 2025 on general and public safety vehicle and equipment replacement - police squad cars, fire engines, ambulances, street sweepers and park service vehicles
- Close to \$8M planned for recreation Enhancements over next 5 years
- An additional \$1M for the Rodeo Market Renovation
- Reallocation of current CIP account balances from lower priority projects in the amount of \$5.5M