

2026 Budget-in-Brief

Beginning Fund Balance:	\$ 152.7M
Projected Revenues:	\$ 334.9M
Budgeted Expenditures:	\$ 371.6M
Ending Fund Balance:	\$ 116.0M

The 2026 Adopted Budget is aligned with the City's Strategic Plan and Vision as directed by The Westminster City Council. City 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.



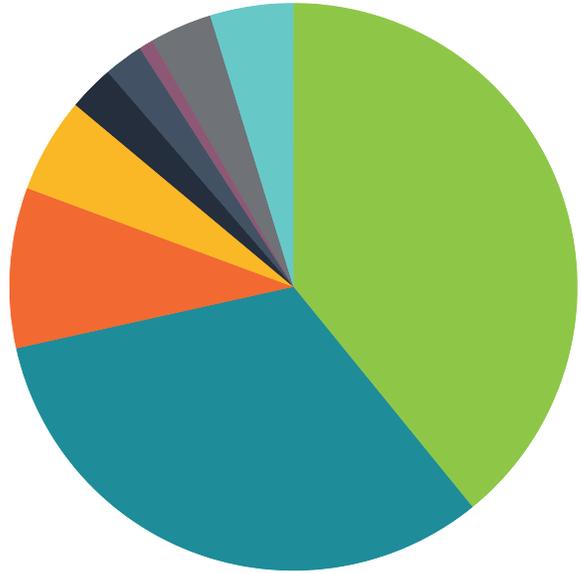
Strategic Priority 6: Organizational Vitality

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

2026 Revenues by Source

SOURCES

Sales and Use Tax	\$148.2M	39%	
Charges for Services	\$122.6M	32%	
Interfund Transfers	\$35.6M	9%	
Intergovernmental	\$19.6M	5%	
Interest Income	\$13.4M	4%	
Property Taxes	\$9.8M	3%	
Internal Billings	\$8.8M	2%	
Licenses and Permits	\$3.1M	1%	
Other	\$17.1M	5%	



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.

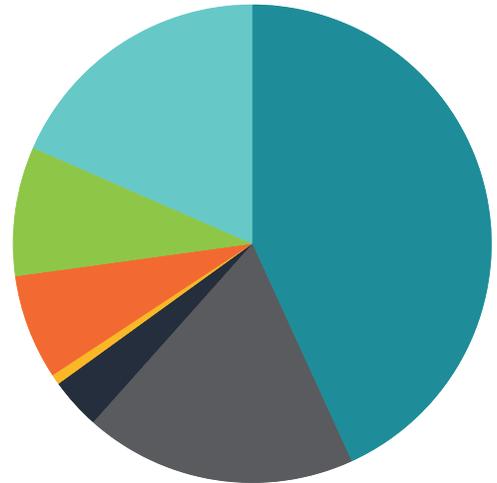
Interest Income: proceeds from funds in investment accounts.

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

2026 Uses by Type (All Funds)

USES

Personnel	\$181.4M	43%	
Contractual	\$76.7M	18%	
Commodities	\$14.5M	3%	
Capital Outlay and Other	\$4.4M	1%	
Debt Service	\$29.8M	7%	
Interfund Transfers	\$35.2M	9%	
Capital Improvement	\$73.8M	18%	



Operating Expenses: day-to-day expenditures of all City departments

Personnel: salaries, benefits, overtime, etc.

Contractual Services: services acquired on a fee basis or a fixed-time contract basis from outside sources

Commodities: consumable goods such as office supplies, small tools, fuel, etc.

Capital Outlay: Assets of significant value and having a useful life of several years

Interfund Transfers and Other: 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	\$3.2M	\$0M	\$3.2M
City Council	\$0.4M	\$0M	\$0.4M
City Manager's Office	\$3.8M	\$0M	\$3.8M
Chief of Staff's Office	\$9.5M	\$0.9M	\$10.4M
Community Services	\$13.0M	\$1.5M	\$14.5M
Finance	\$5.6M	\$0M	\$5.6M
Fire Department	\$32.7M	\$2.1M	\$34.8M
Human Resources	\$5.2M	\$0M	\$5.2M
Information Technology	\$14.5M	\$2.5M	\$17.0M
Parks, Recreation, and Libraries	\$47.8M	\$8.9M	\$56.7M
Police Department	\$54.6M	\$0.1M	\$54.7M
Public Works and Utilities	\$73.1M	\$57.7M	\$130.8M
Central Charges	\$13.7M	\$3.2M	\$16.9M
TOTAL	\$277.1M	\$76.9M	\$354.4M

*Includes \$3.1M in previous appropriation reallocations 4

2026 Capital Improvement Plan (CIP)

Overview and Process

The 2026 Budget proposes an achievable, fiscally responsible capital plan. Across all City funds, this capital plan includes funding in 2026 for:

- Streets and transportation - \$18.5 million;
- Public safety - \$5.0 million;
- Utilities - \$39.2 million;
- Economic vitality - \$1.5 million; and
- Parks, recreation, and libraries - \$9.4 million.

CIP submission forms are collected from departments and answers are then weighted to form a prioritization matrix. The intent of this process is to allow Staff to consistently compare projects across the City, create clear criteria for prioritization, and allow for long-term documentation of decision-making.

The City has built upon last year's process for the current 2026-30 CIP in an effort of continuous improvement. The City also continued to work towards relatively stable 5-year CIP plans.

Highlights

- \$1 million for a new Citywide Fiber Assessment and Upgrade project, \$500,000 for building fiber to Standley Lake, and \$300,000 for a Traffic Management System Assessment to create a greater foundation of connectivity and coordination across the City.
- \$1.75 million for a Station Alerting System Upgrade across all Fire Stations to allow for engines and ambulances to respond in a timely manner and with the correct equipment.
- Maintained 2025-level investments in roadway quality, including \$9.1 million for Arterial Roadways and \$3.0 million for Concrete Replacement. Additional funding dependent on potential changes to the Roadway Improvement Fee and the ballot initiative in November of 2026.
- \$1.5 million additional investment in Downtown Westminster, including streetscape, landscape and utilities infrastructure improvements as development continues.
- No new allocations for the Drinking Water Facility in 2026 pending the continued review of the design.
- Reallocation of existing GCIF CIP account balances from lower priority projects and excess account balances in the amount of \$3.1 million