

RESOLUTION # 008-2024

**A RESOLUTION TO ADOPT BUDGET AND MAKE APPROPRIATIONS
FOR THE YEAR 2025**

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH
FUND AND ADOPTING A BUDGET AND APPROPRIATING SUMS OF MONEY FOR
THE TOWN OF CRESTONE, COLORADO, FOR THE CALENDAR YEAR BEGINNING
ON THE FIRST DAY OF JANUARY, 2025, AND ENDING ON THE LAST DAY OF
DECEMBER, 2025.**

WHEREAS, the Board of Trustees of the Town of Crestone appointed a budget committee consisting of two Trustees and community members to prepare and submit a proposed budget to said governing body at the proper time; and,

WHEREAS, the Interim Town Treasurer submitted a proposed budget to this governing body on December 6, 2024, for its consideration; and,

WHEREAS, upon due and proper notice, published and posted in accordance with the law, said proposed budget was open for inspection by the public at the Crestone Town Hall December 6, 2024, a public hearing was held on December 16, 2024, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and,

WHEREAS, it is not only required by law, but also necessary to appropriate the revenue and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the Town of Crestone; and,

WHEREAS, whatever increase may have been made in the expenditures, like increases were added to the revenues or appropriated from cash reserves so that the budget remains in balance, as required by law;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF CRESTONE, COLORADO:

Section I: The 2025 Budget for the Town of Crestone as submitted, and herein summarized by Fund, is approved and adopted.

Section II: The estimate 2025 expenditures for each fund are as follows:

General Fund: \$1,163,589.00

Conservation Trust Fund: \$5,00.00
Total: \$1,168,589.00

Section III: The estimated 2025 revenue for each fund are as follows:

General Fund: \$1,163,589.00
Conservation Trust Fund: \$0.00
Total: \$1,163,589.00

Section IV: The estimated 2025 Fund Balances plus estimated 2025 Revenues for each fund are:

General Fund: \$1,829,398.00
Conservation Trust Fund: \$5,808.00
Total: \$1,835,296.00

Section V: The following sums are hereby appropriated for each Fund:

General Fund: \$1,163,589.00
Conservation Trust Fund: \$5000.00
Total: \$1,168,589.00

Section VI: That the budget hereby approved and adopted shall be signed by the Mayor and made a part of the public records of the Town of Crestone.

ADOPTED this 16th day of December, 2024.

X

Arielle Blackwell
Town Clerk & Interim Town Treasurer

X

Benjamin Byer
Mayor



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Town of Crestone 2025 Budget

Mayor Benjamin Byer

Mayor Pro-Tempore Adam Kinney

Trustee Kizzen Laki

Trustee Kim Martinez

Trustee Dennis Posluszny

Trustee Dana Oglesby

Trustee Shawn Maminakis

Dear Mayor and Board of Trustees,

The Town of Crestone's 2025 budget submission comes during a time of significant financial reconstruction. Since 2022, the Town has faced ongoing challenges stemming from inaccurate reporting and insufficient oversight, leaving our financial records in disarray. Addressing these issues has been a top priority for the Town, and we have taken critical steps to begin the process of reconciliation and improvement.

To this end, we recently brought on Andrea Buller of Buller Bookkeeping, whose expertise is helping untangle past errors, reconcile accounts, and reestablish a clear understanding of our financial standing. Andrea's progress has been substantial, but given the depth and complexity of the work, only an estimated 70% of the financial data for 2023 will be reconciled by year-end. Additionally, we are working with Ronnie Farmer, an experienced auditor, to ensure the accuracy and compliance of our financial practices moving forward.

These efforts, while essential, have placed limitations on our ability to produce an accurate and fully informed budget for 2025. Given these constraints, the Town has decided to submit the 2024 budget for the 2025 fiscal year as a provisional measure. We recognize this is not an ideal solution, but it allows us to meet filing requirements while continuing to rebuild the integrity of our financial systems. Throughout 2025, we will work to amend and supplement this budget as Andrea and Ronnie progress toward completing the reconciliation and audit process.

In addition to addressing historical inaccuracies, the Town is implementing new systems and controls to prevent future issues. This includes transitioning to digital payment processing, establishing clear accounting protocols, and streamlining financial oversight. These measures are designed to create a foundation of transparency, accuracy, and accountability that will serve the Town and its residents in the years ahead.

The Town of Crestone is fully committed to resolving these issues and improving its financial practices. While this submission reflects our current limitations, it also underscores the significant progress already underway. Updates will be provided as new information becomes available, and we are confident that these ongoing efforts will result in a more accurate and reliable financial framework for the Town.

DESCRIPTION	Acct #	2022 Actual	2023 Proj. Actual	2024 Budget	2025 Budget	NOTES
Beginning Cash Balances:						
GF Checking 5793		590,984	420,508	390,000	390,000	
GF CD 5376		5,839	5,865	5,875	5,875	
GF CD 5381		43,985	44,168	44,245	44,245	
Cemetery Account		00	00	00	00	New: Cemetery Reserve
Conservation Trust Fund 6365		5,089	5,808	5,808	5,808	
Court Escrow Account		00	00	00	00	New: Court-related escrow
Undeposited Funds						
Natural Burial Ground 0306		5,083	5,096	17,349	17,349	
Rental Security Deposits		00	00	2,504	2,504	New: Rental Deposits
Savings Account			00			New: Sales Tax over budget
W/S Checking 4636		131,950	110,243	45,000	45,000	
W/S CDs 9401/9501/1636		78,946	79,211	79,297	79,297	
W/S Capital Reserve				81,539	81,539	
Total Cash Balance		\$ 861,876	\$ 670,899	\$ 671,617	\$ 671,617	
Reserves:						
TABOR 3%		28,892	23,084	15,898	15,898	
Conservation Trust 6365		4,317	5,808	5,808	5,808	
Natural Burial Ground 0306		5,083	17,349	17,349	17,349	
Operating Reserve		182,626	169,280	116,697	116,697	3 mos – Tabor 3%
Rental Security Deposits				2,504	2,504	
W/S Capital Reserve				81,539	81,539	
Total Restricted Reserves		(220,918)	(215,521)	(239,795)	(239,795)	
Total Unrestricted Funds		\$ 640,958	\$ 455,378	\$ 431,822	\$ 431,822	
Tax Revenue:						
Cigarette		1,316	965	800	800	
Marijuana		12,693	12,151	10,000	10,000	
Motor Vehicle		1,527	3,108	2,000	2,000	
Property		17,115	15,597	15,500	15,500	
Sales tax GF		576,195	570,776	430,000	430,000	
Sales tax designated for W/S		-82,314	-81,539	-61,429	-61,429	For Capital Reserve
Specific Ownership		1,155	2,116	2,000	2,000	
W/S Hydrant Fees		11,743	15,934	15,934	15,934	
W/S Tap Fees		3,500	1,200	4,700	4,700	
W/S Monthly Fees		92,023	83,967	83,937	83,937	
W/S Other						
Total Tax Revenue		\$ 634,953	\$ 624,275	\$ 503,442	\$ 503,442	
Intergovernmental Revenue						
Highway Users Tax		23,417	15,112	15,000	15,000	
Severance/Mineral		1,778	1,947	1,900	1,900	
Speciall Marijuana Tax		4,161	3,644	3,500	3,500	
Total Intergovernmental Revenue		\$ 29,356	\$ 20,703	\$ 20,400	\$ 20,400	
DESCRIPTION	Acct #	2022 Actual	2023 Proj. Actual	2024 Budget	2025 Budget	
Licenses and Permits						
Building/Signs		625	510		500	500
Business		3,365	3,375		3,500	3500

Land Use		400	410	1,000	1000
Liquor		1,546	298	300	300
Marijuana		3,000	3,000	3,000	3000
Other			605		
Total License & Permit Revenue		\$ 8,936	\$ 8,198	\$ 8,300	\$8,300
Other:					
Cemetery Lots		9,740	2,650	3,000	3000
Cemetery Reserve			(12,253)	(300)	(300))
Charging Station Fees				800	800
Copies, fax, research		239	161	200	200
Court revenue		2,095	210	200	200
Donations/contributions		6,047	4,691	5,000	5000
Interest/earnings		771	600	460	460
Insurance Claims/Refunds		569	966	0	0
Miscellaneous		7		0	0
Museum		1,493		500	500
Reimbursement from W/WW		0			
Rental		8,302	14,040	14,000	14000
Rental – other		129	120	150	150
Sales & Services		0			
Other		60			
Total Other Revenue		\$ 29,452	\$ 11,185	\$ 24,010	\$24,010
Grants:					
Grants/remittance		82,683	14,823	607,437	607437
Total Grant/remittance revenue		\$ 82,683	\$ 14,823	\$ 607,437	\$607,437
Total Revenues		\$ 702,697	\$ 664,361	\$ 556,152	\$556,152
Total Grants		\$ 82,683	\$ 14,823	\$ 607,437	\$607,437
Total Unrestricted Resources					
Total Available Resources					

DESCRIPTION	Acct #	2022 Actual	2023 Proj Actual	2024 Budget	2025 Budget	NOTES
Expenses						
Personnel						
Administrator		0				
Board of Trustees		7,582	9,474	9,474	9,474	
Town Hall Employees		96,454	108,392	83,408	83,408	See Appendix B
Public Works Employees		95,851	104,533	66,560	66,560	See Appendix B
Employee Benefits			10,538	14,500	14,500	To be allocated
FAMLI			970	300	300	
Cell Phone		1,022	1,746	300	300	
Code Enforcer		17,213	1,811	6,500	6,500	See Appendix B
Colorado Unemployment			3,211	1,000	1,000	
Dues/memberships			581	300	300	
Insurance		33,564	40,564			
Mileage Reimbursement		0		500	500	
Payroll Taxes		24,822	46,995	11,970	11,970	
Pension		0	4,715			

Temporary Workers		6,947		4,415	4,415	
Travel/Training		11,609	9,673	2,000	2,000	
Water/Sewer Employees		62,011	85,963			Included in Public works
Worker's Compensation		0	8,022	3,000	3,000	
Total Personnel		\$ 357,075	\$ 437,188	\$ 204,227	\$ 204,227	
Professional Services		121,155				
Attorney			54,000	28,000	28,000	
Auditor			12,000	12,000	12,000	
Auditor – One time forensic audit				24,714	24,714	
Bookkeeper			10,415			
Court – Clerk		2,796				
Court – Judge		5,400	3,500	3,600	3,600	
Election – Judge				450	450	
Election – Training		2,084		4,900	4,900	
Law Enforcement Contribution			1,050	1,000	1,000	
Public Works Professional Services		1,250	9,450			
Saguache County Treasurer		260	639	320	320	
Treasurer			17,900			
Water/Sewer Prof. Services		35,882	1,200			
Total Professional Services		\$ 168,827	\$ 110,154	74,984	74,984	
Total Personnel & Prof. Services		\$ 525,902	\$ 547,342	\$ 279,211	\$ 279,211	
DESCRIPTION: EXPENSES	Acct #	2022 Actual	2023 Proj Actual	2024 Budget	2025 Budget	Notes
Operations						
Bank Fees, Safety Deposit Box		161	250	240	240	
Codification				400	400	
Dues/Memberships		3,694	581	400	400	
Electricity – Charging Station			1,038	880	880	
Electricity – Museum			657	560	560	
Electricity – Public works, parks		1,738	2,270	2,300	2,300	
Electricity – Town Hall		2,078	3,200	3,200	3,200	
Electricity – Water, Creekside				480	480	
Electricity – Water, Irrigation			2,499	2,500	2,500	
Electricity – Water & Sewer			596	480	480	
Furniture & Fixtures		715	285	800	800	
IT/website Expense		2,059	5,467	4,000	4,000	
Insurance, Liability		9,797	7,836	9,822	9,822	Includes Auto
Insurance deductible			500	500	500	
Legal Notices/Advertising		3,137	312	1,080	1,080	
Meeting Food		1,727	965	800	800	
Misc.		289	879	0	0	
Postage – Election		207		240	240	
Postage – office		2,133	578	480	480	
Printing/copying		3,730	3,798	3,800	3,800	
Propane		5,598	3,943	6,000	6,000	
Subscriptions, books		1,259	800	400	400	
Supplies – Court		2	22	25	25	
Supplies – Elections		129	200	200	200	

Supplies – Office (maps, copies, etc)		5,393	3,770	3,600	3,600	
Supplies – Water/Sewer				800	800	
Telephone/Internet		4,795	4,288	4,500	4,500	
Trash/Recycle (custodian)		2,076	3,199	2,400	2,400	
Travel, training, off-site meetings		8,752	6,611	00	00	Moved to personnel
Water/Sewer – Public Works		9,206	4,998	1,032	1,032	
Water/Sewer – Town Hall			170	480	480	
Water: Creekside				552	552	
Water: Little Pearl Park				1,276	1,276	
Water: Irrigation		8,852	4,743	672	672	
Total Operations		\$ 77,527	\$ 64,455	\$ 54,899	\$ 54,899	

DESCRIPTION	Acct #	2022 Actual	2023 Proj Actual	2024 Budget	2025 Budget	NOTES
Other						
Cemetery – Green Burial Dues			345	345	345	
Cemetery – Repairs/Maintenance		202		10,000	10,000	
Code Compliance		0	1,811			
Events		27,398	15,301	7,550	7,550	
Museum		320	488	500	500	
Neighbors Helping Neighbors				5,000	5,000	
Tourist Signs		500	500	500	500	
Total Other		\$ 28,420	\$ 18,445	\$ 23,895	\$ 23,895	
Public Works						
Public Works Operations						
Building repairs/maintenance		8,198	2,541	3,000	3,000	
Equipment and Tools		28,793	25,731	5,000	5,000	
Furnishings /Fixtures		106				
Supplies		8,879	6,870	2,500	2,500	
Total Public Works Operations		\$ 45,976	\$ 35,142	\$ 10,500	\$ 10,500	
Vehicles						
Insurance			1,134	0.00	0.00	In prop. liability
Repairs/Maintenance		3,129	168	3,000	3,000	
Purchase						
Gasoline		2,464	933	1,000	1,000	
Other			750			
Total Vehicles		\$ 5,593	\$ 2,985	\$ 4,000	\$ 4,000	
Road Expenses						
Repairs/Maintenance "Service"		0	7,851	15,000	15,000	
Saguache County HUFT		6,802	2,702	2,800	2,800	
Signs		931	343	500	500	
Snow Removal		256	483	2,000	2,000	
Street Lights		1,094	1,015	500	500	
Total Road Expenses		\$ 9,083	\$12,394	\$ 20,800	\$ 20,800	

DESCRIPTION	Acct #	2022 Actual	2023 Proj Actual	2024 Budget	2025 Budget
Parks & Right-of-Ways					
Miscellaneous		3,967	442	0	0

Mosquito Control					500	500
Grounds maintenance/repairs		1,308	524		9,000	9000
Tree Removal		80			2,000	2000
Tree Replacement		4,570			500	500
Weed Abatement		211				
Total Parks & Right-of-Ways		\$ 19,428	\$ 1,484		\$ 12,000	\$12,000
Projects						
Bridges		7,949				
Headgate		344				
Living Wisdom				7,100		7100
Town Hall Renovation		5,064			49,164	49164
Expenses related to projects		31,152				
Matching Amounts for Grants				6,954		6954
Total Other Projects		\$ 44,509	\$ 0.00		\$ 58,218	\$58,218
Water & Sewer						
Baca Water & Sanitation		61,736	62,541		64,000	64000
Debt Service		10,999	10,999		10,999	10999
Extension Parts			4,530		4,530	4530
Repairs/Maintenance		355	9,007		5,000	5000
Taps		9,598				
Testing		6,524			1,000	1000
Utility locates			132		100	100
Town Hall reimbursement		401			00	0
Division 3 Augmentation					5,000	5000
Total Water & Sewer		\$ 89,613	\$ 87,209		\$ 90,629	\$90,629
Land purchase		\$ 260,000	\$ 33,208		0	0
Total Operating Expenses		\$ 846,051	\$ 769,456		\$ 556,152	\$556,152
Total Grant Expenses		\$ 82,863	\$ 13,672		\$ 607,437	\$607,437
Total Expenditures						
Total Income		\$ 702,697	\$ 664,361	\$ 556,152		
Total Expenses		-846,051	- 769,456		- 556,152	556,152
Net		(143,354)	(105,095)		\$ 0	\$0

2025 General Fund Budget

Appendix A

Grants

Total Cost	Description	Grant '24	Match '24	Notes:
\$ 98,328	Town Hall Reno	\$ 49,164	\$ 49,164	Dola Grant
135,863	Fire Mitigation	43,333	1,954	FEMA – 3 year grant, '24, '25, '26
10,000	Museum Ramp	5,000	5,000	Match w/conservation trust funds
\$ 244,191	Sub-Total	\$ 97,497	\$ 56,118	
\$ 480,000	Sewer Line Extension	\$ 480,000	0.00	CDBGPF21-506
25,940	Sewer Line Engineering	24,940	0.00	CDBGPF21-506
\$ 509,940	Sub-Total	\$ 509,940	0.00	

\$ 750,131	Total	\$ 607,437	\$56,118	

2025 General Fund Budget Appendix B Personnel**

Position	Hours per week	Hours per year	Wage	Yearly Total
Clerk	32	1,664	\$ 31.00/hr	\$ 51,584
Clerical Assistant	32	1,664	16.00/hr	26,624
Code Enforcement	5	260	25.00/hr	6,500
Treasurer	5	260	20.00/hr	5,200
Public Works Supervisor	32	1,664	32.00/hr	53,248
Public Works Helper	16	832	16.00/hr	13,312
Total				\$ 156,468

**Individual salaries and hours may be subject to change, but the total will remain the same.

2025 General Fund Budget Appendix C Future Planning for 2025
 Projects are not in 2025 Budget but initial steps should be taken in 2025 to investigate grants and other funding sources.

Total Cost	Description	Notes
\$ 24,000	Planning: Tract 1, 8 lots, skate park	
50-100,000	Cemetery Expansion	
5,000	Demolition of Outhouses/Creekside Park	
30-40,000	P.W. dump truck/plow	
7,500	Add concrete to drainage overflow ditch	
75,000	Bathroom in Little Pearl Park	
33,000	Control Panel (water/sewer)	
4,000	Emergency Call (water/sewer)	

\$ 228,500-288,500	Total
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