



FINANCE COMMITTEE

November 20, 2023

6:00 PM

Regular Meeting Agenda

8225 3rd Street
Centennial Conference Room
Wellington, CO 80549

Please click the link below to join the webinar:

<https://us06web.zoom.us/j/87941402276?pwd=bGtxREJ4ME5KeENrOG1vdFh4bUdZdz09>

Passcode: 672702

Or One tap mobile: +17193594580,,87941402276# US+17207072699,,87941402276# US (Denver)

Or Telephone: Dial(for higher quality, dial a number based on your current location): +1 719 359 4580 US or +1 720 707 2699 US (Denver) or +1 253 205 0468 US or +1 253 215 8782 US (Tacoma) or +1 346 248 7799 US (Houston) or +1 669 444 9171 US or +1 646 931 3860 US or +1 689 278 1000 US or +1 301 715 8592 US (Washington DC) or +1 305 224 1968 US or +1 309 205 3325 US or +1 312 626 6799 US (Chicago) or +1 360 209 5623 US or +1 386 347 5053 US or +1 507 473 4847 US or +1 564 217 2000 US or +1 646 558 8656 US (New York)

Webinar ID: 879 4140 2276

International numbers available: <https://us06web.zoom.us/j/87941402276?pwd=bGtxREJ4ME5KeENrOG1vdFh4bUdZdz09>

A. CALL TO ORDER

1. Roll Call

B. PUBLIC INVITED TO BE HEARD

C. ACTION ITEMS /DISCUSSION ITEMS

1. Minutes from August 21, 2023 Finance Committee Meeting
 - Pat Johnson Finance Committee Secretary
2. Minutes from October 16, 2023 Finance Committee Meeting
 - Patti Garcia, Town Administrator
3. 2024 Budget Review
Don Rhoads, Finance Director/Treasurer
4. September 2023 Financial Statements
Don Rhoads, Finance Director/Treasurer
5. Utility Rate Adjustment Presentation
Meagan Smith, Public Works Deputy Director
6. Review of Auditor Request for Proposals – to be distributed at Finance Committee meeting
 - Don Rhoads, Finance Director/ Treasurer

D. REPORTS

E. ADJOURN

The Town of Wellington will make reasonable accommodations for access to Town services, programs, and activities and special communication arrangements. Individuals needing special accommodation may request assistance by contacting at Town Hall or at 970-568-3380 ext. 110 at least 24 hours in advance.



Finance Committee Meeting

Date: November 20, 2023

Subject: Minutes from August 21, 2023 Finance Committee Meeting

- Pat Johnson Finance Committee Secretary

BACKGROUND / DISCUSSION

STAFF RECOMMENDATION

ATTACHMENTS

1. 08-21-2023 Minutes

FINANCE COMMITTEE
MINUTES
August 21, 2023

A. CALL TO ORDER

The Town of Wellington Finance Committee meeting was called to order by Vice Chair Dominic Baranyi, on August 21, 2023 at 6:00 p.m. at the Town of Wellington. The meeting is being recorded and live streamed.

Attendance:

Christine Gaiter

Sara Knaack

Pat Johnson, Secretary remote

Jason Mellin

Nic Redavid, Chair

Others in attendance:

Jon Gaiter, Trustee Liaison

Janice Foster, Accounting & Budget Analyst

Patty Garcia, Town Administrator

Don Rhoades, Baker Tilly US, LLP - Wellington Finance Director/Treasurer

B. PUBLIC INVITED TO BE HEARD

No Public comment was heard.

C. ACTION ITEMS /DISCUSSION ITEMS

1. Minutes from 07/17/2023 were approved. Christine Gaiter motioned for the minutes to be accepted, and they were seconded by Sara Knaack.
2. Review of Finance Committee Ordinance and Bylaws
 - a. advisory role, if there aren't topics for the meeting, we don't have to meet.
 - b. The BOT will be looking for replacements to the committee
3. Election of Finance Committee Vice Chair
 - a. Should any officer resign, then we need to fill that position - Jason Mellin became the Vice Chair per acclamation.
4. Introduction - Don Rhoades
 - a. Audits
 - 2021 audit is done, no significant issues, in a peer review at the audit firm currently.
 - 2022 audit – can begin doing a lot of things for the audit. He's reviewed and it seems ok.
 - b. Budget
 - Priority is budget and audit. Beginning fund balances for revenue estimates are needed for budget.
 - Already met with the departments regarding the project. Meeting on CIP in a couple of weeks.
 - Expects to have budget numbers in early September.
 - Wants to get to the point where he can print out weekly financial statements.

- c. If the Finance Committee has questions go to Nick, then to Patti, she'll take them to Don.
- d. The Finance Committee will be able to review future proposals received for hiring auditors. Reviewing the audit is not our role, but we are welcome to take a look at it.
- e. Per Janice, the Caselle training was great! Group training, one-on-one training, all day by an Accountant. Don felt it was one of the best trainings he's had.
- f. Where does Don see us in a month, where at in the budget, audits?
 - 2022 fund balances, next week revenue estimating, CIP starts firming up, look at what we can afford to spend next year on projects.
 - Oct 16, draft budget to Finance Committee. Hope to have draft revenues then too.
 - Draft budget mostly ready by September 18
 - Review outside reports and studies, using a previous Rate study by Raftelis. Does the board want us to review the draft budget or wait until they've had their work session? Jason to attend the work session to present the recommendation regarding the BOT pay.

D. REPORTS

1. Staff Communications

- a. Purchasing policy – not forgotten. Don will review when he has time.
- b. What does internal controls or internal processes mean? When does the Finance Committee review? Trustee Gaiter to check with BOT.

E. ADJOURN

The meeting was adjourned at 7:01 PM.

Pat Johnson
Finance Committee Secretary



Finance Committee Meeting

Date: November 20, 2023

Subject: Minutes from October 16, 2023 Finance Committee Meeting

- Patti Garcia, Town Administrator

BACKGROUND / DISCUSSION

STAFF RECOMMENDATION

ATTACHMENTS

1. 10.16.23 Minutes



FINANCE COMMITTEE
October 16, 2023
Leeper Center - 3800 Wilson Avenue
Wellington, CO 80549

MINUTES

A. CALL TO ORDER

The Town of Wellington Finance Committee meeting was called to order by Chair Nic Redavid, on October 16, 2023 at 6:02 p.m. at the Town of Wellington. The meeting is being recorded and live streamed.

Attendance:

Christine Gaiter

Nic Redavid, Chair

Sarah Knaack – joined at 6:09 pm

Others in attendance:

Jon Gaiter, Trustee Liaison

Don Rhoads, Finance Director/Treasurer

Patti Garcia, Town Administrator

Wellington Department Directors

As there was not a quorum at 6:02 pm, the August 21, 2023 meeting minutes will be moved to the November 20, 2023 meeting for consideration.

B. PUBLIC INVITED TO BE HEARD

None.

C. ACTION ITEMS /DISCUSSION ITEMS

1. Minutes from August 21, 2023 Finance Committee Meeting

Minutes will be considered at the November 20, 2023 Finance Committee meeting.

2. 2024 Draft Budget Presentation

The draft budget was presented by Mr. Rhoads who fielded comments and questions from the Committee.

D. REPORTS

Chair Redavid noted the proclamation presented by the Board of Trustees for Finance Week.

Trustee Gaiter reported on the Budget Boonanza being held on October 16, 2023 and noted an application had been received for a Finance Committee vacancy.

E. ADJOURN

The meeting was adjourned at 7:29 p.m.

Patti Garcia, Town Administrator

Finance Committee Meeting

Date: November 20, 2023
Subject: 2024 Budget Review

• Don Rhoads, Finance Director/Treasurer

BACKGROUND / DISCUSSION

This budget update is the fourth in a series of reports provided to present the proposed Town Budget for 2024. This report will update the information provided to the Board on October 10, 2023 as there have been several changes since then, including budget reductions, revenue estimate changes, and the inclusion of grants from the General Fund to the Water and Sewer Funds as directed by the Board. A summary and discussion of some of the major changes in the budget follows.

In this revised budget, 40% of the Use Tax – Building Materials revenue has been allocated from the General Fund to the Parks Fund. This is how it was adopted in the 2023 budget but the previous budget model had 100% of this revenue going to the General Fund. To better reflect expected building activity, Town staff has revised the estimated number of building permits in 2024 from 70 down to 50. This impacted a number of revenue lines as shown below.

• Revenue changes	
• Allocate 40% Use Tax to Parks	\$196,000
• Reduced estimate for building permits	
• General Fund	-\$116,000
• Water	-\$215,000
• Raw Water	-\$775,000
• Sewer	-\$198,000
• Add grant revenues	
• Streets	\$824,000
• Storm	\$230,000

In addition, the Raw Water fee was reduced as it is expected that the majority of the collections for this fee will be in the form of water shares rather than cash. Whereas these share contributions will result in an asset to the Town, it would not be in the form of cash so has been removed from the projection for budget purposes. Expected grant revenues supporting capital projects have been included in this budget update.

Following the October 10 budget presentation, the Town Administrator instructed all department heads to again review their 2023 and 2024 budgets and make reductions where possible. The result was a savings of \$385,000 in the General Fund and \$196,000 in the other funds.

• Operating Budget Reductions	
• General Fund	-\$385,000
• Other Funds	-\$196,000
• Grants to Enterprise Funds	
• Water	\$1,294,000
• Sewer (2023 grant was already in budget)	\$371,000
• Admin Overhead cost update	
• Water	-\$107,000
• Sewer	-\$105,000
• Additional NPIC water cost	\$325,000

At the Board's direction this updated budget includes grants from the General Fund to the Water and Sewer Funds in the amount of 10% of estimate revenues in those funds to assist with financial condition of these two enterprise funds and keep any rate changes to a minimum. These grants total approximately \$2 million over the two years and a similar grant will be proposed for 2025 next year. At the direction of the Town Administrator staff reviewed and updated the administrative overhead cost allocation model, which resulted in a savings for the Water and Sewer Funds alone of \$212,000. An additional added cost item since the last budget update is an increase in expected water costs in the amount of \$325,000.

The table below shows the updated proposed 2024 Town Budget for all funds. The major changes above are factored into this table and have resulted in changes to the bottom line for most funds. For example, the General Fund now shows a negative number for Revenue over Expenditure and Transfers in the amount of \$881,000, primarily due to the grants to the Water and Sewer Funds, moving 40% of Use Tax to the Parks Fund, and the loss of some administrative overhead transfers. This was partially offset by budget reductions mentioned earlier. While a negative number is not ideal, the General Fund still would hold a healthy \$7.3 million fund balance – well above the \$2.7 million reserve guideline.

The Street Fund now reflects an additional \$824,000 in expected grant revenues giving the fund a strong, almost \$5 million projected ending fund balance. The Water and Sewer enterprise funds benefitted from the grants provided by the General Fund and from a reduction in overhead costs. However, this was offset to a great extent by reductions in revenues and the increased water costs noted earlier. Overall, the Water Fund projected ending fund balance stayed about the same and the Sewer fund balance increased by \$248,000. The Storm Drainage Fund ending balance increased by \$228,000 due primarily to the addition of grant revenue not previously recognized. The Park Fund ending balance increase almost \$200,000 due to the reallocation of Use Tax dollars away from the General Fund.

Town of Wellington

2024 Proposed Budget – All Funds

	General Fund	Street Fund	Water Fund	Sewer Fund	Storm Fund	Park Fund	Trust Funds
Beg Fund Balance	\$8,196,194	\$5,177,587	\$19,284,848	\$5,404,572	\$1,418,964	\$2,331,399	\$1,562,343
Operations							
Revenue	6,813,488	3,052,350	6,955,263	3,713,527	991,022	1,517,950	122,500
Transfers In	1,689,603	0	695,000	371,000	0	0	0
	<u>8,503,091</u>	<u>3,052,350</u>	<u>7,650,263</u>	<u>4,084,527</u>	<u>991,022</u>	<u>1,517,950</u>	<u>122,500</u>
Expenditures	8,067,940	970,322	4,997,701	1,381,658	484,053	1,410,375	0
Debt Service	0	0	1,464,694	2,468,119	0	252,000	0
Transfers Out - Other	1,066,000	355,982	461,429	462,992	179,861	229,338	0
	<u>9,133,940</u>	<u>1,326,304</u>	<u>6,923,824</u>	<u>4,312,769</u>	<u>663,914</u>	<u>1,891,713</u>	<u>0</u>
Net Operations	-630,849	1,726,046	726,439	-228,242	327,108	-373,763	122,500
Capital							
Loan Proceeds	0	0	2,598,641	17,365,003	0	0	0
Capital Projects	250,000	1,914,595	19,333,059	21,837,957	458,082	300,000	0
Net Capital	<u>-250,000</u>	<u>-1,914,595</u>	<u>-16,734,418</u>	<u>-4,472,954</u>	<u>-458,082</u>	<u>-300,000</u>	<u>0</u>
Rev over Exp & Trans	-880,849	-188,549	-16,007,980	-4,701,196	-130,974	-673,763	122,500
End Fund Balance	<u>\$7,315,345</u>	<u>\$4,989,038</u>	<u>\$3,276,869</u>	<u>\$703,376</u>	<u>\$1,287,990</u>	<u>\$1,657,636</u>	<u>\$1,684,843</u>

STAFF RECOMMENDATION

Review and retain report.

ATTACHMENTS

1. 2024 Budget_11.20.23 Finance Committee
2. Nov 20 Budget Presentation_Finance Committee



TOWN OF
WELLINGTON

FISCAL YEAR 2024 **DRAFT BUDGET**

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Board of Trustees Meeting

Date: November 14, 2023
Subject: 2024 Budget Update

BACKGROUND/DISCUSSION

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- **Revenue changes**
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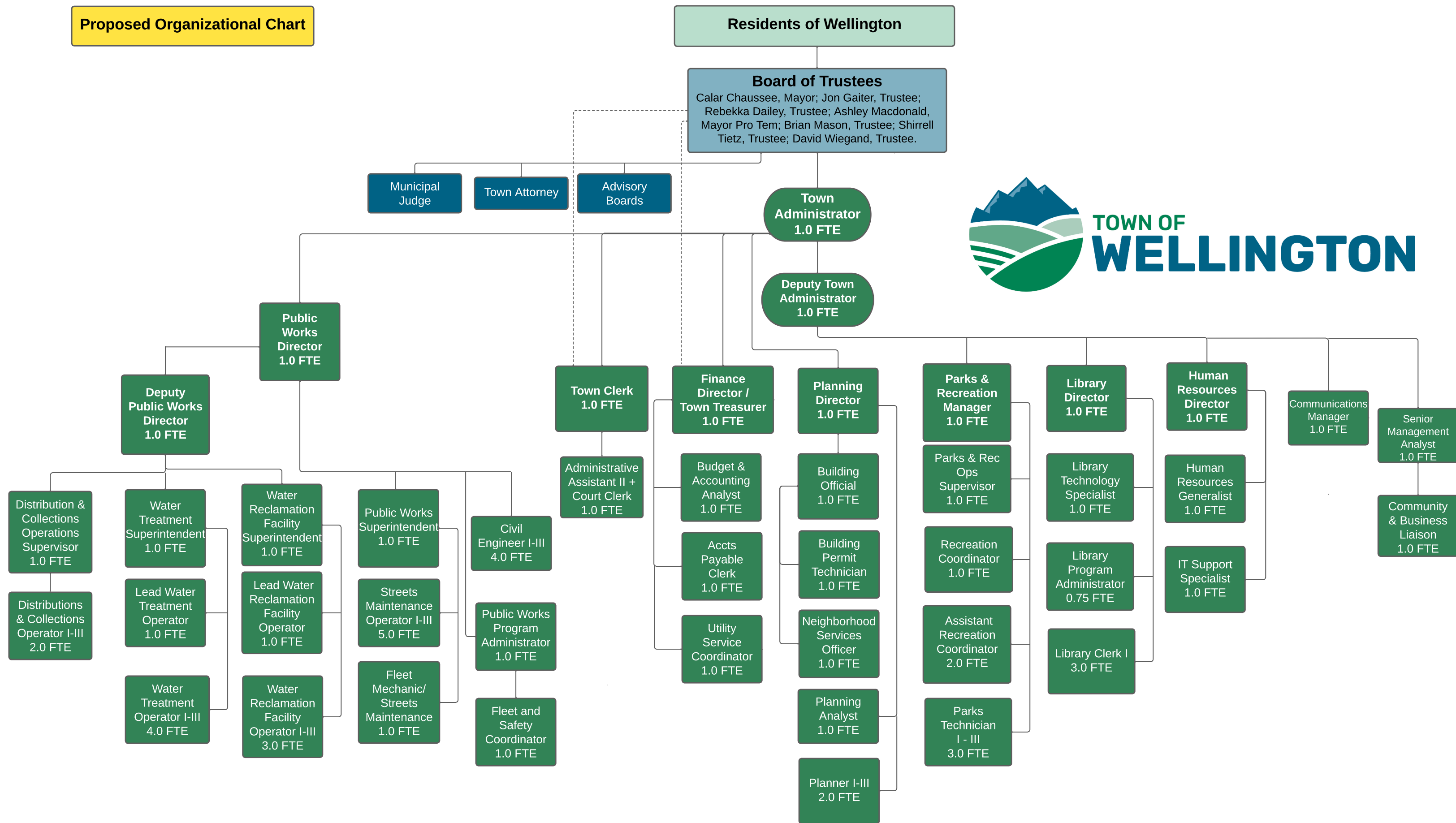


The Park Fund ending balance increase almost \$200,000 due to the reallocation of Use Tax dollars away from the General Fund.

**Town of Wellington
2024 Proposed Budget – All Funds**

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Operations								
Revenue	6,813,488	3,052,350	6,955,263	3,713,527	991,022	1,517,950	122,500	23,166,100
Transfers In	1,689,603	0	695,000	371,000	0	0	0	2,755,603
	<u>8,503,091</u>	<u>3,052,350</u>	<u>7,650,263</u>	<u>4,084,527</u>	<u>991,022</u>	<u>1,517,950</u>	<u>122,500</u>	<u>25,921,703</u>
Expenditures	8,067,940	970,322	4,997,701	1,381,658	484,053	1,410,375	0	17,312,049
Debt Service	0	0	1,464,694	2,468,119	0	252,000	0	4,184,813
Transfers Out - Other	1,066,000	355,982	461,429	462,992	179,861	229,338	0	2,755,602
	<u>9,133,940</u>	<u>1,326,304</u>	<u>6,923,824</u>	<u>4,312,769</u>	<u>663,914</u>	<u>1,891,713</u>	<u>0</u>	<u>24,252,464</u>
Net Operations	<u>-630,849</u>	<u>1,726,046</u>	<u>726,439</u>	<u>-228,242</u>	<u>327,108</u>	<u>-373,763</u>	<u>122,500</u>	<u>1,669,239</u>
Capital								
Loan Proceeds	0	0	2,598,641	17,365,003	0	0	0	19,963,644
Capital Projects	250,000	1,914,595	19,333,059	21,837,957	458,082	300,000	0	44,093,693
Net Capital	<u>-250,000</u>	<u>-1,914,595</u>	<u>-16,734,418</u>	<u>-4,472,954</u>	<u>-458,082</u>	<u>-300,000</u>	<u>0</u>	<u>-24,130,049</u>
Rev over Exp & Trans	<u>-880,849</u>	<u>-188,549</u>	<u>-16,007,980</u>	<u>-4,701,196</u>	<u>-130,974</u>	<u>-673,763</u>	<u>122,500</u>	<u>-22,460,811</u>
End Fund Balance	<u>\$7,315,345</u>	<u>\$4,989,038</u>	<u>\$3,276,869</u>	<u>\$703,376</u>	<u>\$1,287,990</u>	<u>\$1,657,636</u>	<u>\$1,684,843</u>	<u>\$20,915,097</u>

Proposed Organizational Chart





BOARD OF TRUSTEES



Shirrell Tietz
Trustee



David Wiegand
Trustee



Ashley Macdonald
Mayor-Pro Tem



Calar Chaussee
Mayor



Brian Mason
Trustee



Rebekka Dailey
Trustee



Jon Gaiter
Trustee

Calar Chaussee, Mayor

chausseec@wellingtoncolorado.gov
Term expires: April 2026

Ashley Macdonald, Mayor Pro Tem

macdonas@wellingtoncolorado.gov
Term expires: April 2024

Jon Gaiter, Trustee

gaiterjm@wellingtoncolorado.gov
Term expires: April 2024

Rebekka Dailey, Trustee

daileym@wellingtoncolorado.gov
Term expires: April 2024

Brian Mason, Trustee

masonb@wellingtoncolorado.gov
Term expires: April 2026

Shirrell Tietz, Trustee

tietzs@wellingtoncolorado.gov
Term expires: April 2026

David Wiegand, Trustee

wiegandd@wellingtoncolorado.gov
Term expires: April 2026

Town Leadership Team & Budget Preparation Team

Town Leadership Team

Patti Garcia - Town Administrator
Kelly Houghteling - Deputy Town Administrator
Bob Gowing - Public Works Director
Meagan Smith - Deputy Public Works Director
Cody Bird - Planning Director
Stephanie Anderson - Human Resources Director
Ethan Muhs - Town Clerk
Billy Cooksey - Parks & Recreation Manager
Ross LaGenese - Library Director

Budget Prepared By

Don Rhoads - Town Treasurer
Janice Foster - Budget & Accounting Analyst
Kelly Houghteling - Deputy Town Administrator
Hallie Sheldon - Senior Management Analyst
Mahalia Henschel - Communications Manager

Mission and Vision

Mission Statement

We provide outstanding municipal services for our community of today and tomorrow.

Vision Statement

Wellington strives to be one of the best small towns in America to live and work, recognized as a great place to raise a family, own a unique business, and create memorable experiences through community.

What is a Strategic Plan and how does the process work?

Strategic planning is the process by which a Town determines what it intends to achieve in the future and how it will get there. This process involves developing a vision for the Town's future and determining the necessary goals, priorities, and action steps to achieve that vision.

Strategic Plan

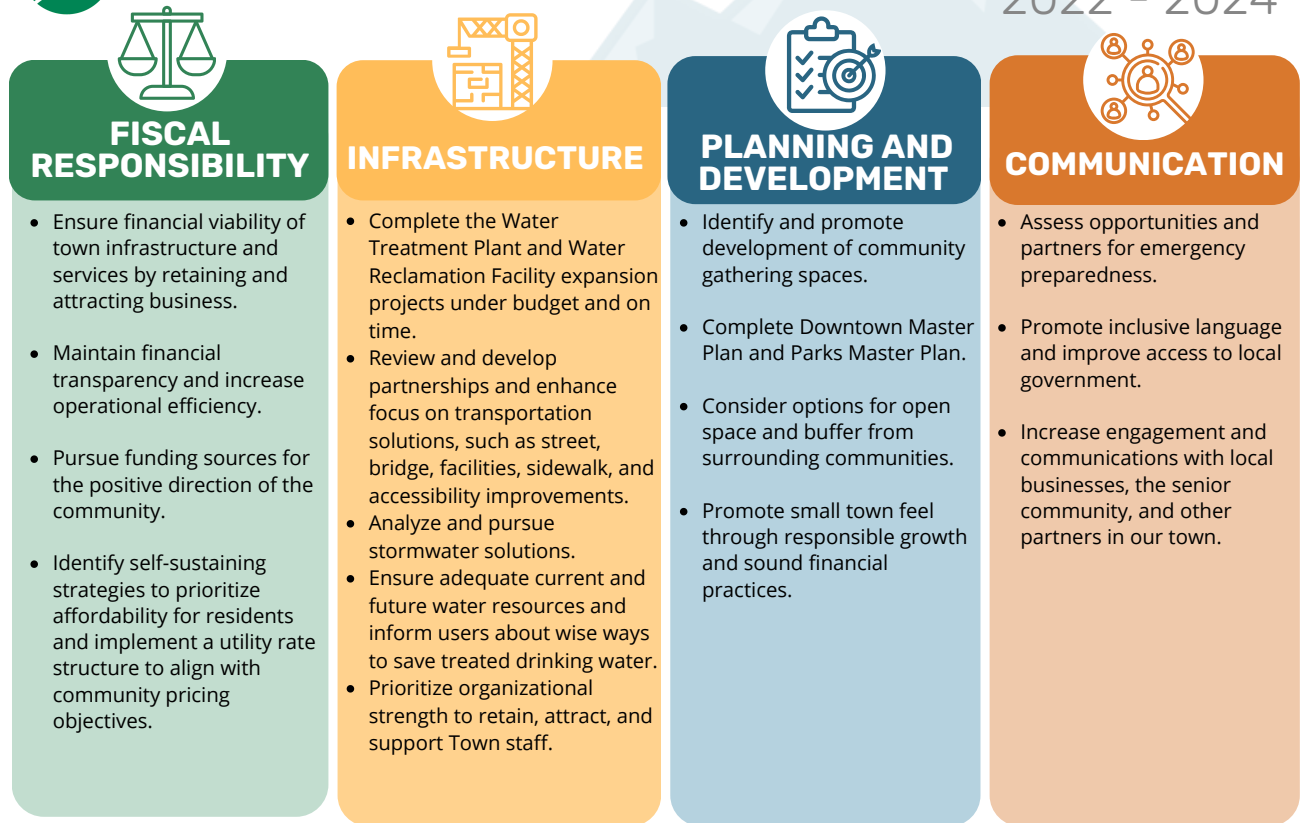
A strategic plan serves as the community's roadmap and it is used to prioritize initiatives, goals, projects, resources, and department operations. The strategic plan is a big-picture document directing efforts and resources toward a clearly defined vision. Town staff will be responsible for prioritizing and planning specific projects and operations based on the overall goals and themes specified by the Strategic Plan.

Prior to the Board of Trustees gathering to create a Strategic, Town Staff hold a community engagement session to get feedback on community goals.

Every two years, the Board of Trustees meets to discuss the Strategic Plan and update the goals for the next two-year period. The goals are given to Department Heads for feedback to determine how the goals will be achieved and given an estimated completion date.



Throughout the budget process, Board of Trustees and staff have used the Strategic Plan to ensure adequate resources are available to implement each task. The full strategic plan, including progress may be found on the following pages, with subsequent quarterly updates found at www.wellingtoncolorado.gov/480/Strategic-Plan



Community Survey

The Town of Wellington partnered with the National Research Center at Polco to conduct a Community Survey. This effort aims to establish a performance baseline and highlight areas of opportunity for overall community improvement.

The statistically valid survey gathered opinions from residents on ten key aspects, including economy, mobility, safety, and inclusivity. The survey response rate for the 2023 survey was 18%. Results are weighted from a representative sample of 502 residents so that the demographic profile of respondents reflects the demographic profile of adults in Wellington. The report highlights comparisons to benchmarks from over 500+ communities, indicating

Wellington's performance as "higher," "lower," or "similar" to the average. The survey spanned from April 12 to May 24, 2023. Polco noted the pandemic's influence may affect the comparisons to past years' data. The Community Survey is a tool used to help the Town monitor trends in resident opinions, measure government performance, inform budget and strategic planning decision, and is a benchmark to other communities.



Key Findings

1

Wellington Residents generally feel safe and experience a high quality of life.

2

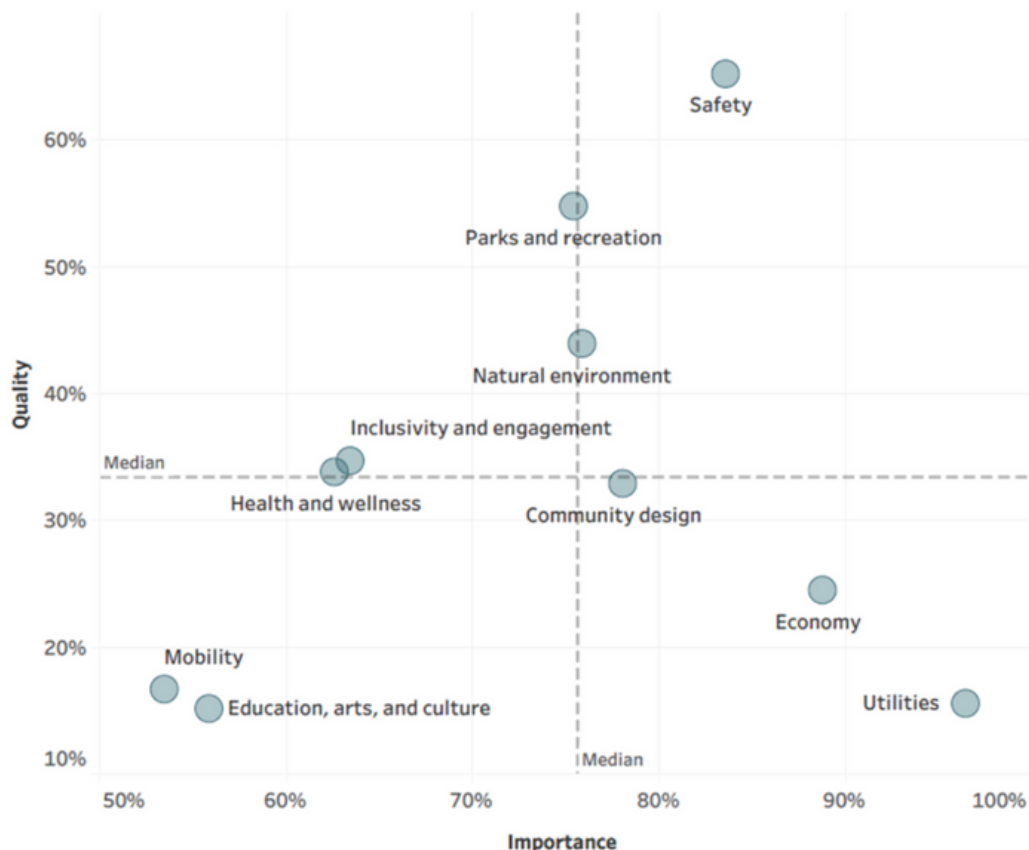
The economy and general affordability are priorities for residents

3

Residents value Wellington's natural environment and parks system but support additional investment in recreational opportunities.

Balancing Performance and Importance

The quadrants in the figure below show which community facets were given higher or lower importance ratings (right-left) and which had higher or lower quality ratings (up-down). Facets of livability falling closer to a diagonal line from the lower left to the upper right are those where performance ratings are more commensurate with resident priorities. Facets scoring closest to the lower right hand corner of the matrix (higher in importance and lower in quality) are those that may warrant further investigation to see if changes to their delivery are necessary to improve their performance. This is the key part of this chart on which to focus. Facets falling in the top left hand corner of the chart (lower in importance but higher in quality) are areas where performance may outscore resident priorities, and may be a consideration for lower resource allocation.



Wellington at a Glance

Wellington is a charming town nestled in the northern part of Colorado, with a rich historical background that spans over a century. From its early days as a small agricultural community to its growth as a thriving town, Wellington has experienced significant milestones and transformations that have shaped its identity.

Acknowledging this land is the traditional and ancestral homelands of the Arapaho, Cheyenne, and Ute Nations and peoples. Wellington was also a site of trade, gathering, and healing for numerous other Native tribes.

The tale of Wellington as a town finds its roots in the 1870s after settlers arrived in the area attracted to the vast open prairies and fertile lands of northern Colorado. They established small homesteads and began farming the land, cultivating crops such as wheat, corn, and sugar beets. The agricultural industry quickly flourished, laying the foundation for Wellington's early prosperity.

The advent of the Colorado Central Railroad in 1877 played a crucial role in the development of Wellington. The railroad brought increased connectivity and facilitated the transportation of goods, transforming the local economy. As a result, the settlement expanded, and in 1905, the Town of Wellington was formally incorporated and named after C.L. Wellington, an employee of the Colorado and Southern Railroad.

Throughout the early 20th century, Wellington experienced steady growth. The town's economy diversified with the establishment of various industries and services. The sugar beet industry played a significant role as Wellington became home to sugar beet farming.

Other businesses, including general stores, blacksmith shops, and schools, emerged to support the growing community.

Like many towns, Wellington faced challenges over the years. The Great Depression of the 1930s brought economic hardships, but the town remained resilient.

The community banded together, supporting one another through difficult times. After World War II, Wellington experienced renewed growth and prosperity as returning soldiers sought opportunities and a peaceful life in the town.

In the latter half of the 20th century, Wellington embraced modernization while preserving its small-town charm. Improved transportation infrastructure, including the constructing Interstate 25, further enhanced the town's connectivity with neighboring cities and fueled economic growth. Wellington continued to evolve with the addition of new residential neighborhoods, schools, parks, and community facilities.

As of 2020, approximately 11,000 residents call Wellington home. The town retains its agricultural heritage, with many residents still engaged in farming activities. Wellington offers a range of amenities, including shopping, recreational areas, and cultural events, making it an attractive place to live and visit.

Wellington's history is a testament to the resilience and spirit of the community. From humble agricultural beginnings to a vibrant town, it has transformed while preserving its unique character.



Budget Process

The budget procedure begins with the finance department distributing budget packets to the Department Directors. The budget packets include instructions for the upcoming budget, personnel schedules, previous 3 years actual expenditures, and current year's operating expenditures for the year elapsed to date. The Department Directors, with guidance from finance, prepare and submit their operating and capital requests.

In September, the preliminary budget for the fiscal year commencing the following January 1st is submitted by the Town Administrator to the Town Board. The preliminary budget must be balanced: the means of financing expenditures must be equal to or greater than expenditures. Surplus fund and fund balance are considered a financing source.

During October and November, the Town holds public budget meetings with the Board of Trustees and the Finance Committee to discuss budget recommendations. A public hearing is held to allow for input from the residents. Prior to December 15, Finance staff finalizes a balanced budget pursuant to Board direction. The budget is adopted, funding is appropriated, and the mill levies are certified.

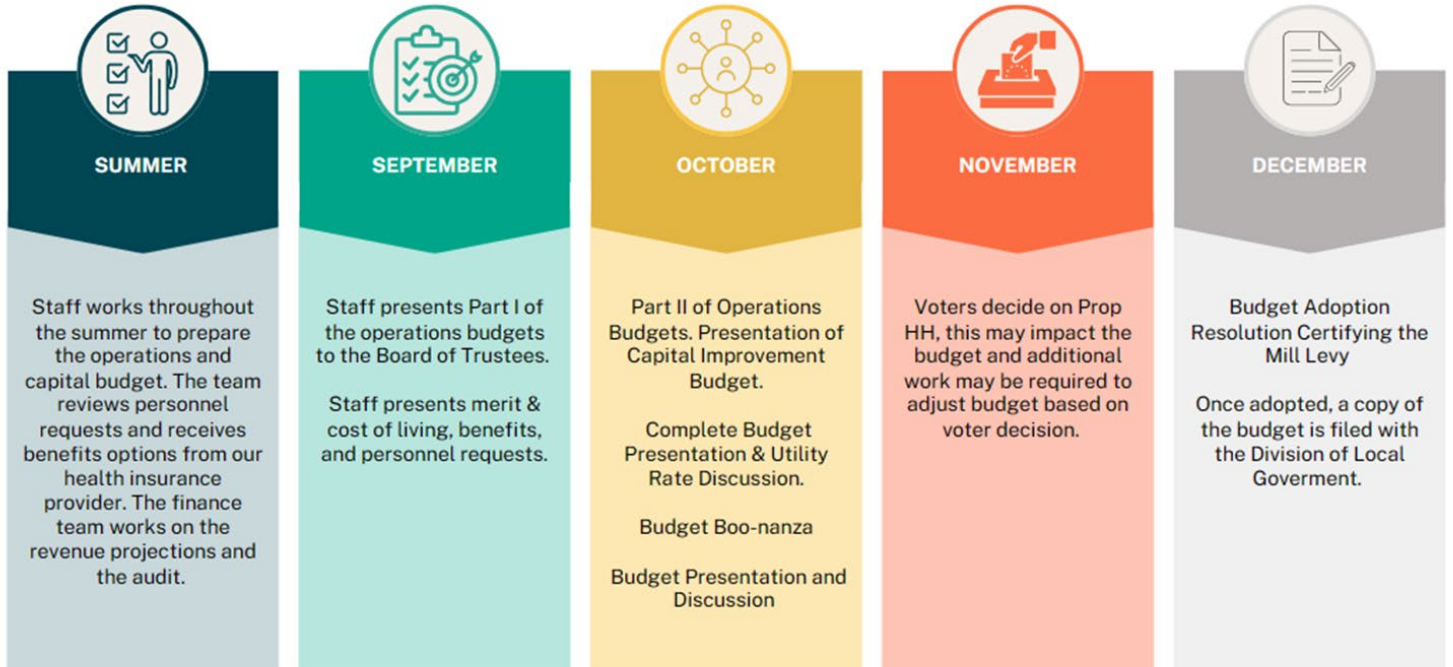
Finance staff prepares the published budget document. The budget document comprehensively covers the financial plan for the year and serves as an operations guide and communications tool. The budget document provides fiscal information for the past two years, as well as a description of each department. It contains summaries and detailed fund budgets including a schedule of the approved staffing levels and the capital expenditure plan. The five-year capital expenditure budget and plan is presented with the amounts for the 2024 budget legally appropriated funds. The years 2025-2028 are presented as a plan and represent no legal spending authority of any Town office or department.

Once the budget is adopted, a copy of the budget must be filed with the Division of Local Government by January 31.

It can be anticipated that budget amendments may occur in the year ahead. A budget amendment which will increase a fund's adopted budget, such as to expend unanticipated revenues or to transfer appropriated monies to another fund, requires Board approval at a duly noticed public meeting.

2024 BUDGET

TIMELINE



Basis of Budgeting

Basis of Presentation – Fund Accounting

The activities of the Town are organized into separate funds including the General Fund and other funds that are designated for a specific purpose. Each fund is considered a separate accounting entity with a set of self-balancing accounts that comprise its revenues, expenses, assets, liabilities, and fund equity as appropriate.

The number and variety of funds used by the Town promotes transparency and accountability but can also make municipal budgeting and finance complex. Therefore, understanding the fund structure is an important part of understanding the Town's finances. The following is a description of the fund types that contain the Town's various funds.

Fund Structure

The Town of Wellington has (8) eight funds, each serving a unique purpose as described below.

General Fund

Purpose of Fund

The General Fund is the main operating fund for the town. It accounts for sources and uses of resources that (primarily) are discretionary to the Board of Trustees in the provision of activities, programs, and services deemed necessary and desirable by the community. It accounts for all general revenues of the town not specifically levied or collected for other town funds, and the related expenditures. The major revenue sources for this fund are sales taxes, property taxes, use tax, investment earnings, building inspection, and franchise fees.

Services Provided

The General Fund provides the following direct services to the community:

- | | |
|---|--|
| ☐ Board of Trustees | ☐ Building & Planning |
| ☐ Municipal Court | ☐ Public Work Administration |
| ☐ Administration | ☐ Larimer County Sheriff's Office |
| ☐ Finance | ☐ Cemetery |
| ☐ Town Clerk | ☐ Administrative Facilities |
| ☐ Human Resources | ☐ Library |
| ☐ Information Technology | ☐ Economic Development |

Enterprise Funds

Purpose of Funds

The Town operates (3) three Enterprise funds for operations that are self-supporting and financed and operated in a manner similar to private business. This requires that the expense of providing goods and services to the general public on a continuing basis be financed and recovered primarily through user charges.

Services Provided

The Enterprise Funds provides the following direct services to the community:

- ☐ Water
- ☐ Sewer
- ☐ Storm Drainage

Special Revenue Funds

Purpose of Funds

Special Revenue funds account for activities supported primarily by taxes or other revenues that are required to be spent on specific programs. These funds sometimes also collect fees related to their programs that are included in the revenues of the fund but are not the primary funding source.

Services Provided

The Special Revenue Funds provides the following direct services to the community:

- ☐ Streets
- ☐ Parks
- ☐ Conservation Trust
- ☐ Library Trust

Basis of Budgeting

Basis of budgeting refers to the methodology used to include revenues and expenditures in the budget. The Town of Wellington primarily budgets on a cash basis. Using this assumption, the current year revenues are compared to expenditures to ensure that each fund has sufficient revenues to cover expenditures during the budget year, or that there are sufficient cash reserves in the fund to cover any anticipated revenue shortfall.

Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures are recognized in the accounts and reported in the financial statements. The government-wide and enterprise fund financial statements are reported using the economic resource measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of when the cash is received.

Governmental fund financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Under modified accrual basis of accounting, revenues are recognized as soon as they become both measurable and available, and expenditures are recorded in the periods that the expenditure occurs and becomes a liability.

Basis of Budgeting vs. Basis of Accounting

The basis of budgeting differs from the basis of accounting only by the assumptions that are made in regard to the timing of the recognition of revenues and expenditures. The budget assumes that all revenues and expenditures, as well as the associated cash, will be expended or received during the budget period. Conversely, the basis of accounting only recognizes revenues when they become both measurable and available, and expenditures incurred. Cash is not necessarily received or expended at the same time.

Financial Policies

Town Code Sec. 4-3-10. - Annual budget.

Not later than the first regular meeting of the Board of Trustees in October of each year, the Budget Committee or other duly authorized person designated by the Board of Trustees shall submit to the Board the itemized annual budget for the ensuing fiscal year. The budget as approved by the Board of Trustees shall be adopted and administered in accordance with the provisions of Section 29-1-103 et seq., C.R.S. (Prior code 3.01.02; Ord. 11-2007 §1)

Adopted Fund Balance Policy: December 13, 2022

Purpose

The Town of Wellington hereby establishes and will maintain reservations of fund balance as defined herein in accordance with Governmental Accounting Standards Board Statement No. 54 Fund Balance Reporting.

The Board recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of the Town and is fiscally advantageous for both the Town and the taxpayer. This policy establishes goals and provides guidance concerning the desired level of fund balance maintained by the Town to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances.

Minimum Level of Unassigned Fund Balance

Unassigned fund balance will be maintained at a level sufficient to provide for the required resources to meet operating cost needs, to allow for unforeseen needs of an emergency nature, and to permit orderly adjustment to changes resulting from fluctuations of revenue sources.

General Fund and Special Revenue Funds (Streets, Parks, and Conservation Trust funds)

The Town of Wellington, at a minimum, will maintain unrestricted budgetary fund balance of no less than four month (33%) of regular operating expenditures or 110% of debt service whichever is greater.

Enterprise Funds (Water, Wastewater, and Stormwater) The Town of Wellington, at a minimum, will maintain unrestricted budgetary fund balance of no less than 90 days of regular operating expenditures. In addition, all enterprise funds will build up a capital reserve equal to 1-years' depreciation expense by the end of 2027.

Library Trust Fund The Library Trust fund, a private purpose trust fund, will have no minimum fund balance requirement other than the 3% TABOR reserve.

Adopted Fund Balance Policy Continued

Replenishment Strategy If the unassigned fund balance at fiscal year-end falls below the goal, the Town shall develop a replenishment strategy to achieve and maintain the minimum fund balance within one to three years. Specifically, factors influencing the replenishment time horizon include: the budgetary reasons behind the fund balance targets; recovering from an extreme event; political continuity; financial planning time horizons; long-term forecasts and economic conditions; and external financing expectations. Page 66 of 109 Revenue sources that would typically be looked to for replenishment of fund balance include nonrecurring revenues, budget surplus, excess resources in other funds (if legally permissible and there is a defensible rationale).

Order of Expenditure of Funds When multiple categories of fund balance are available for expenditure (e.g., a project is being funded partly by a grant, funds set aside by the Board, and unassigned fund balance), the Town will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

In accordance with governmental accounting standards the Town's total fund balance is comprised of five components:

1. Non-spendable Fund Balance represents resources that are physically or legally in a non-spendable form such as inventory,
2. Restricted Fund Balance represents resources limited by state law or the provider such as grants or resources reported as "Stabilization by State Statute",
3. Committed Fund Balance represents resources previously committed by the Trustees for a particular purpose such as a project partially funded by grants,
4. Assigned Fund Balance represents resources assigned less formally for a particular purpose such as insurance reserves or subsequent year spending, and
5. Unassigned Fund Balance represents all remaining resources. Annual Review and Determination of Fund Balance Reserve Amounts Compliance with the provisions of this policy shall be reviewed as a part of the annual budget adoption process and amounts of the minimum level of unassigned fund balance shall be determined during this process.

Supersedes: Resolution 45-2020, Adopted December 8th, 2020

Historic Staffing by Department

Department	2022	2023	2024
Administration	5.00	5.00	5.00
Finance	5.00	5.00	4.00
Human Resources	1.50	1.50	2.00
IT	1.00	1.00	1.00
Library	5.00	5.00	5.75
Parks & Recreation	7.00	7.00	8.00
Planning	6.00	6.00	7.00
Public Works	16.50	16.50	18.00
Sewer	5.00	5.00	5.00
Town Clerk	2.00	2.00	2.00
Water	6.00	6.00	6.00
TOTAL	60	60	63.75

Staffing by Position

Staffing by Position	2022	2023	2024	Notes
Town Administrator	1	1	1	
Deputy Town Administrator	1	1	1	
Community and Business Liaison	1	1	1	
Communications Manager	1	1	1	
Sr. Management Analyst	1	1	1	
Court Clerk/Admin Assistant II	1	1	1	
Town Clerk	1	1	1	
Finance Admin Assistant	1	1	0	Position vacant & recommended to divide into 0.5 to PW & 0.5 to HR.
Accounts Payable/Purchasing Clerk	1	1	1	
Utility Services Coordinator	1	1	1	
Budget & Accounting Analyst	1	1	1	In 2022, this position was an Assistant Finance Director.
Finance Director/ Town Treasurer	1	1	1	
HR Technician	0.5	0.5	1	Proposal to add 0.5 FTE in 2024 from absorbed position in finance.

Fleet & Safety Coordinator	0.5	0.5	1	Proposal to add 0.5 FTE in 2024 from absorbed position in finance.
Human Resources Director	1	1	1	
IT Technician	1	1	1	
Library Clerk I	2.25	2.25	3	
Library Technology Specialist	1	1	1	
Library Program Manager	0.75	0.75	0.75	
Library Director	1	1	1	
Parks Maintenance Tech I-III	3	3	3	
Assistant Recreation Coordinator	2	2	2	
Recreation Coordinator	1	1	1	
Parks & Recreation Manager	1	1	1	
Parks & Rec Ops Supervisor	0	0	1	
Building Permit Technician	1	1	1	
Neighborhood Services Officer	1	1	1	
Planning Analyst	1	1	1	
Planner I-III	1	1	2	
Building Official	1	1	1	
Planning Director	1	1	1	
Street Maintenance Operator I-III	5	5	5	
Fleet Mechanic	1	1	1	
PW Program Administrator	1	1	1	
Streets Superintendent	1	1	1	
Civil Engineer I-III	3	3	4	
Deputy Director Public Works	1	1	1	
Public Works Director	1	1	1	
D/C Operations Supervisor	1	1	1	
D/C Operator I-III	2	2	2	
WTP Superintendent	1	1	1	
WTP Lead	1	1	1	
WTP Operator I-III	4	4	4	
WRF Superintendent	1	1	1	
WRF Lead	1	1	1	
WRF Operator I-III	3	3	3	
<u>TOTAL</u>	60	60	63.75	



FUND BALANCE



All Funds

	General Fund	Street Fund	Water Fund	Sewer Fund	Storm Fund	Park Fund	Trust Funds	Total
Beg Fund Balance	\$8,196,194	\$5,177,587	\$19,284,848	\$5,404,572	\$1,418,964	\$2,331,399	\$1,562,343	\$43,375,907
Operations								
Revenue	6,813,488	3,052,350	6,955,263	3,713,527	991,022	1,517,950	122,500	23,166,100
Transfers In	1,689,603	0	695,000	371,000	0	0	0	2,755,603
	8,503,091	3,052,350	7,650,263	4,084,527	991,022	1,517,950	122,500	25,921,703
Expenditures	8,067,940	970,322	4,997,701	1,381,658	484,053	1,410,375	0	17,312,049
Debt Service	0	0	1,464,694	2,468,119	0	252,000	0	4,184,813
Transfers Out - Other	1,066,000	355,982	461,429	462,992	179,861	229,338	0	2,755,602
	9,133,940	1,326,304	6,923,824	4,312,769	663,914	1,891,713	0	24,252,464
Net Operations	-630,849	1,726,046	726,439	-228,242	327,108	-373,763	122,500	1,669,239
Capital								
Loan Proceeds	0	0	2,598,641	17,365,003	0	0	0	19,963,644
Capital Projects	250,000	1,914,595	19,333,059	21,837,957	458,082	300,000	0	44,093,693
Net Capital	-250,000	-1,914,595	-16,734,418	-4,472,954	-458,082	-300,000	0	-24,130,049
Rev over Exp & Trans	-880,849	-188,549	-16,007,980	-4,701,196	-130,974	-673,763	122,500	-22,460,811
End Fund Balance	\$7,315,345	\$4,989,038	\$3,276,869	\$703,376	\$1,287,990	\$1,657,636	\$1,684,843	\$20,915,097

General Fund			
	2022	2023	2024
	Actual	Estimated	Proposed
Beg Fund Balance	\$7,465,227	\$8,214,756	\$8,196,194
Revenue	6,356,924	6,089,310	6,813,488
Transfers In - Admin Overhead	3,100,732	0	1,689,603
	9,457,656	6,089,310	8,503,091
Expenditures	7,046,957	5,172,872	8,067,940
Transfers Out to Capital Projects	618,170	0	250,000
Transfers Out to Water Fund	653,000	599,000	695,000
Transfers Out to Sewer Fund	390,000	336,000	371,000
	8,708,127	6,107,872	9,383,940
Rev over Exp and Transfers	749,529	-18,562	-880,849
End Fund Balance	\$8,214,756	\$8,196,194	\$7,315,345

Street Fund			
	2022 Actual	2023 Estimated	2024 Proposed
Beg Fund Balance	\$3,690,406	\$4,448,140	\$5,177,587
Revenue	2,249,356	2,290,050	3,052,350
Expenditures	535,050	1,010,603	970,322
Transfers Out to General Fund	631,107	0	355,982
Transfers Out to Capital Projects	325,465	550,000	1,914,595
	1,491,622	1,560,603	3,240,899
Rev over Exp and Transfers	757,734	729,447	-188,549
End Fund Balance	\$4,448,140	\$5,177,587	\$4,989,038

Water Fund			
	2022	2023	2024
	Actual	Estimated	Proposed
Beg Fund Balance	\$19,018,658	\$16,820,333	\$19,284,848
Revenue	7,794,455	5,996,426	6,955,263
Transfers In from General Fund	653,000	599,000	695,000
Loan Proceeds	4,943,974	17,257,385	2,598,641
	13,391,429	23,852,811	10,248,904
Expenditures	4,628,160	3,915,311	4,997,701
Debt Service	1,585,372	1,490,399	1,464,694
Transfers Out to Capital Projects	8,401,796	15,982,586	19,333,059
Transfers Out to General Fund	974,426	0	461,429
	15,589,754	21,388,296	26,256,883
Rev over Exp and Transfers	-2,198,325	2,464,515	-16,007,980
End Fund Balance	\$16,820,333	\$19,284,848	\$3,276,869

Sewer Fund	2022	2023	2024
	Actual	Estimated	Proposed
Beg Fund Balance	\$7,277,213	\$721,809	\$5,404,572
Revenue	2,964,613	3,366,852	3,713,527
Transfers in from General Fund	390,000	336,000	371,000
Loan Proceeds	9,343,069	21,791,929	17,365,003
	12,697,682	25,494,781	21,449,530
Expenditures	1,195,618	1,662,827	1,381,658
Expenditure - Debt Principal	3,498,296	1,940,781	2,468,119
Transfers Out to General Fund	842,378	0	462,992
Transfers Out to Capital Projects	13,716,794	17,208,410	21,837,957
	19,253,086	20,812,018	26,150,726
Rev over Exp and Transfers	-6,555,404	4,682,764	-4,701,196
End Fund Balance	\$721,809	\$5,404,573	\$703,376

Storm Fund			
	2022	2023	2024
	Actual	Estimated	Proposed
Beg Fund Balance	\$986,430	\$1,311,277	\$1,418,964
Revenue	799,801	886,822	991,022
Transfers In	0	0	0
	799,801	886,822	991,022
Expenditures	99,135	626,835	484,053
Transfers Out to General Fund	242,833	0	179,861
Transfers Out to Capital Projects	132,986	152,300	458,082
	474,954	779,135	1,121,996
Rev over Exp and Transfers	324,847	107,687	-130,974
End Fund Balance	\$1,311,277	\$1,418,964	\$1,287,990

Park Fund			
	2022	2023	2024
	Actual	Estimated	Proposed
Beg Fund Balance	\$2,327,267	\$2,304,448	\$2,331,399
Revenue	1,801,491	1,699,361	1,517,950
Transfers In	0	0	0
	1,801,491	1,699,361	1,517,950
Expenditures	1,099,915	1,393,731	1,410,375
Debt Service	269,460	268,679	252,000
Transfers Out to General Fund	409,988	0	229,338
Transfers Out to Capital Projects	44,948	10,000	300,000
	1,824,311	1,672,410	2,191,713
Rev over Exp and Transfers	-22,820	26,951	-673,763
End Fund Balance	\$2,304,447	\$2,331,399	\$1,657,636



REVENUES



General Fund

The General Fund accounts for all transactions of the Town of Wellington not accounted for in other funds and is the Town's primary operating fund. This fund represents an accounting of the Town's ordinary operations financed from taxes and other general revenues.

		2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change
201-01-3110	Property Tax	\$1,648,885	\$1,681,506	\$1,881,000	\$2,223,000	18%
201-01-3130	Sales Tax	2,569,022	2,467,524	2,672,000	2,774,000	4%
201-01-3135	Severance Tax	90,019	75,000	106,000	108,000	2%
201-01-3140	Use Tax - Building Materials	423,267	347,160	293,400	461,152	57%
201-01-3195	Interest - Delinquent Taxes	3,920	0	0	0	0%
201-03-3160	Franchise Fee - Electricity	192,998	170,000	170,000	193,000	14%
201-03-3170	Franchise Fee - Natural Gas	16,409	17,000	17,000	17,000	0%
201-03-3180	Franchise Fee - Telephone	25,543	22,470	50	0	-100%
201-03-3190	Franchise Fee - Cable Television	12	50	22,470	25,000	11%
201-02-3462	Bldg. Inspection Fees	447,677	480,600	355,000	326,924	-8%
201-04-3220	Business License	15,360	18,700	18,700	19,000	2%
201-04-3210	Liquor License	854	0	0	0	0%
201-01-3320	Cigarette Tax	5,115	7,000	7,000	7,000	0%
201-02-3155	Town Plan Review Fees	52,103	21,000	21,000	55,356	164%
201-02-3430	County Tax Vendor Fee	5,653	6,500	4,500	3,933	-13%
201-02-3435	Fire Dept. Vendor Fee	3,606	2,500	3,690	2,358	-36%
201-02-3450	Bldg. Admin Fee	43,138	53,000	30,000	43,265	44%
201-05-3420	Land Use Fees	7,300	33,000	70,000	81,500	16%
201-05-3460	General Charges for Services	286	0	0	0	0%
201-05-3510	Community Center User Fees	3,498	2,000	2,000	3,000	50%
201-05-3520	Weed/Refuse Removal	1,995	0	0	0	0%
201-06-3555	LCSO Administrative Fees	1,960	1,500	1,500	1,500	0%
201-07-3470	Cemetery - Grave Openings	3,500	0	0	0	0%
201-07-3480	Cemetery - Perpetual Care	150	0	0	0	0%
201-07-3490	Cemetery - Sale of Lots	8,100	9,500	9,500	9,500	0%
201-06-3550	Count Fines & Costs	17,581	10,000	20,000	20,000	0%
201-08-3355	Investment Earnings - Library	9,123	7,500	22,000	22,000	0%
201-08-3610	Investment Earnings - General	146,781	22,000	356,000	356,000	0%
201-08-3373	Library Contrib/Fines/Misc	3,346	1,500	1,500	3,500	133%
201-08-3350	Grants	12,803	0	0	52,500	0%
201-08-3353	Grant - DOLA Main St Open Biz	569,627	0	0	0	0%
201-08-3354	Grants - Library	11,559	0	0	0	0%
201-08-3506	Main Street DOLA Mini Grant	10,000	0	0	0	0%
201-08-3918	Senior Van - Senior Contribution	1,136	0	0	0	0%
201-08-3690	Miscellaneous Revenue	4,496	30,000	5,000	5,000	0%
201-08-3910	Sale of Assets	104	0	0	0	0%
201-09-3694+	Trans in from Other Funds	3,100,732	0	0	1,689,603	0%
Total Revenues		\$9,457,656	\$5,487,010	\$6,089,310	\$8,503,091	40%

Parks Fund

Special Revenue Funds are established for the purpose of accounting for monies received by the Town of Wellington that are restricted in nature and can only be utilized for a specific purpose.

The Parks Fund was established to account for resources used for the acquisition, construction, and maintenance of assets and capital facilities that are associated with the parks in the Town of Wellington.

		2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change
210-01-3130	Sales Tax	\$621,456	\$555,193	\$601,200	\$624,150	4%
210-01-3140	Use Tax Building Materials	282,178	231,440	195,600	0	0%
210-01-3315	Motor Vehicle Use Tax	193,190	212,180	212,180	218,500	3%
210-01-3700	Open Space Sales Tax	371,922	381,600	410,000	422,300	3%
210-02-3381	Trail Impact Fee	30,600	0	30,600	22,500	-26%
210-02-3620	BP Park Impact Fee	68,000	0	68,000	50,000	-26%
210-05-3174	Field Rentals	1,600	0	0	0	0%
210-05-3175	Recreation Fees	174,580	32,000	63,800	63,800	0%
210-05-3177	Batting Cages Fees/Sales	1,281	0	1,281	0	-100%
210-08-3610	Investment Earnings	52,472	20,000	116,700	116,700	0%
210-08-3180	Recreation Donation	474	0	0	0	0%
210-08-3690	Miscellaneous Revenue	33	0	0	0	0%
210-08-3910	Sale of Assets	3,705	0	0	0	0%
Total Revenues		\$1,801,491	\$1,432,413	\$1,699,361	\$1,517,950	-11%

Street Fund

Special Revenue Funds are established for the purpose of accounting for monies received by the Town of Wellington that are restricted in nature and can only be utilized for a specific purpose.

The Street Fund was established to account for resources used for the acquisition, construction, and maintenance of assets and capital facilities that are associated with streets in the Town of Wellington.

		2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change
203-01-3130	Sales Tax	\$644,980	\$678,569	\$734,800	\$762,850	4%
203-01-3312	Motor Vehicle Spec Ownership	103,916	90,000	0	0	0%
203-01-3313	Motor Vehicle Registration Tax	33,767	27,810	0	0	0%
203-01-3315	Motor Vehicle Use Tax	962,123	848,720	962,000	990,900	3%
203-01-3335	Highway Users Tax	281,611	305,632	388,000	399,600	3%
203-01-3337	Road & Bridge Tax	30,870	49,000	0	0	0%
203-04-3376	BP Road Impact Fee	132,260	0	151,000	85,000	-44%
203-04-3343	Street Cut Permits	1,300	250	250	0	0%
203-04-3350	Developer Road Fee Escrow	10,200	0	0	0	0%
203-08-3350	Grants	0	0	0	760,000	
203-08-3610	Investment Earnings	37,696	1,000	53,000	53,000	0%
203-08-3910	Sale of Assets	10,633	1,000	1,000	1,000	0%
Total Revenues		\$2,249,356	\$2,001,981	\$2,290,050	\$3,052,350	33%

Water Fund

The Water Fund is one of the Town's three Enterprise Funds. An Enterprise Fund is operated in a manner similar to private business, where costs are predominantly supported by user charges. The Water Fund was created to account for the charges for water provided to customers and the associated costs.

		2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change
204-03-3441	Water Sales	\$4,920,132	\$5,307,980	\$4,342,475	\$5,394,040	24%
204-03-3442	Shut-Off/Recon./Late/NSF/Trans	4,256	24,786	24,786	25,553	3%
204-03-3443	Hydrant Water Sales	3,181	0	0	0	0%
204-03-3445	Raw Water Leases	12,480	0	0	0	0%
204-03-3447	Bulk Water Sales	25,477	0	25,477	25,477	0%
204-01-3110	Property Taxes	85,593	0	0	0	0%
204-02-3444	BP Raw Water Fee	516,252	0	92,000	310,250	237%
204-02-3446	Tap Fees	654,415	834,960	859,688	547,943	-36%
204-04-3610	Investment Earnings	258,330	41,474	652,000	652,000	0%
204-04-3650	Loan Proceeds	4,943,974	13,350,761	17,257,385	2,598,641	-85%
204-04-3675	Grants/Loans	1,311,669	0	0	0	0%
204-04-3690	Miscellaneous Revenue	285	0	0	0	0%
204-04-3910	Sale of Assets	2,384	0	0	0	0%
204-09-3380	Trans in from General Fund	653,000	0	599,000	695,000	0%
Total Revenues		<u>\$13,391,429</u>	<u>\$19,559,961</u>	<u>\$23,852,811</u>	<u>\$10,248,903</u>	-57%

Sewer Fund

The Sewer Fund is one of the Town's three Enterprise Funds. An Enterprise Fund is operated in a manner similar to private business, where costs are predominantly supported by user charges. The Sewer Fund was created to account for the charges for sewer services provided to customers and the associated costs.

		2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change
205-03-3445	Sewer User Fees	\$2,041,012	\$2,507,634	\$2,191,008	\$2,657,572	21%
205-02-3446	Tap Fees	792,325	779,360	798,844	511,455	-36%
205-04-3610	Investment Earnings	131,216	28,413	377,000	377,000	0%
205-04-3650	Bond/Loan Proceeds	9,343,069	24,386,515	21,791,929	17,365,002	-20%
205-04-3675	Grants/Loans	-	-	-	167,500	0%
205-04-3910	Sale of Assets	60	-	-	-	0%
205-09-3380	Trans in from General Fund	390,000	-	336,000	371,000	0%
Total Revenues		<u>\$12,697,681</u>	<u>\$27,701,922</u>	<u>\$25,494,781</u>	<u>\$21,449,529</u>	-16%

Drainage Fund

The Drainage Fund is one of the Town's three Enterprise Funds. An Enterprise Fund is operated in a manner similar to private business, where costs are predominantly supported by user charges. The Drainage Fund was created to account for the charges for drainage services provided to customers and the associated costs.

		2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change
207-03-3449	TOW Storm Drain Utility fees	\$270,143	\$270,400	\$270,400	\$270,400	0%
207-03-3452	AUTH Storm Drain Utility Fees	408,619	403,322	403,322	403,322	0%
207-01-3312	Motor Vehicle Spec. Ownership	11,546	-	-	-	0%
207-01-3313	Motor Vehicle Registration Tax	3,752	-	-	-	0%
207-01-3337	Road & Bridge Tax	3,430	-	-	-	0%
207-02-3451	TOW Strm Drn BP Impact	34,000	35,000	35,000	20,000	-43%
207-02-3453	AUTH Storm Drn BP Impact	37,400	35,200	35,200	22,000	-38%
207-08-3364	Grant	14,091	60,000	97,600	230,000	136%
207-08-3610	Investment Earnings	16,819	3,500	45,300	45,300	0%
Total Revenues		<u>\$ 799,801</u>	<u>\$ 807,422</u>	<u>\$ 886,822</u>	<u>\$ 991,022</u>	12%



OPERATIONS BUDGET

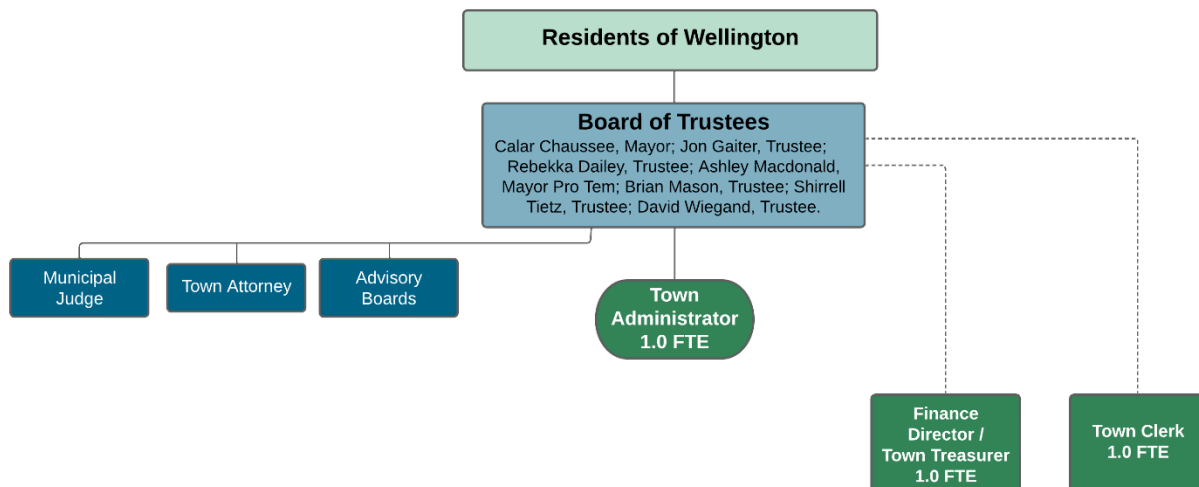


Legislative

The Legislative Budget accounts for the needs of the seven-member Board of Trustees. Wellington is a statutory town, operating under the Council-Administrator form of government.

Legislative Budget Highlights

- Moved Fireworks into Community Events Budget
- Request to increase Community Events due to increase in traffic control and including a band, stage rental, and equipment for 4th of July.
- Office Supplies increase to purchase nametags, nameplates, branded shirts for elected officials.
- Cost of CML Dues and Conference is increasing.
- Budgeted computers for elected officials (3 terms expiring)



Legislative					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-11-5102	Benefits	\$817.20	\$859.00	\$859.00	\$910.00
201-11-5107	Elected Official Compensation	10,400.00	10,800.00	10,800.00	10,800.00
201-11-5192	Community Events	31,289.06	40,430.00	40,430.00	98,820.00
201-11-5214	Office Supplies	0.00	0.00	0.00	700.00
201-11-5321	Printing Services	437.64	0.00	0.00	0.00
201-11-5331	Publishing & Legal Notices	593.02	1,700.00	3,547.35	0.00
201-11-5335	Dues & Subscriptions	2,000.00	4,058.00	4,058.00	5,114.00
201-11-5352	Municipal Legal Services	0.00	35,000.00	35,000.00	40,000.00
201-11-5356	Professional Services	0.00	0.00	500.00	0.00
201-11-5363	R&M Computer/Office Equipment	4,832.89	0.00	0.00	4,000.00
201-11-5380	Professional Development	4,588.03	10,000.00	10,000.00	10,000.00
201-11-5414	Election Expenses	436.06	0.00	0.00	0.00
201-11-5950	Board Outreach	107,680.00	51,407.00	51,407.00	0.00
201-11-5951	Board Discretionary Fund	47,987.89	20,000.00	1,200.00	20,000.00
201-11-5952	Hardship Utility Grant	0.00	12,000.00	12,000.00	12,000.00
TOTAL		\$211,061.79	\$186,254.00	\$169,801.35	\$202,344.00

Town Clerk

The Town Clerk is responsible for record keeping, public records requests, elections, liquor licensing, cemetery, and appointments to various boards and commissions.

Clerk Budget Highlights

- 2024 Board of Trustees Election 3 terms expire in 2024.
- Move legal/publication from Legislative to Clerk.



Judicial

Court is held the 2nd Wednesday of every other month at the Leeper Center. The Honorable Teresa Ablao is the Presiding Judge.

Judicial Budget Highlights

- Due to the increased number of court appearance the Judge has requested an increase for the Prosecuting Attorney to cover the time spent in court.

Clerk					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-15-5100	Wages & Salaries	\$87,937.56	\$113,755.00	\$113,755.00	\$183,380.00
201-15-5102	Benefits	32,106.00	36,011.00	36,011.00	38,657.52
201-15-5214	Office Supplies	2,141.20	1,500.00	1,500.00	1,500.00
201-15-5331	Publishing & Legal Notices	216.28	3,500.00	3,500.00	4,500.00
201-15-5345	Telephone Services	111.65	0.00	0.00	0.00
201-15-5335	Dues & Subscriptions	907.83	826.00	826.00	826.00
201-15-5356	Professional Services	13,289.95	4,000.00	4,000.00	4,000.00
201-15-5363	R&M Computer/Office Equip.	3,851.57	5,000.00	3,000.00	5,000.00
201-15-5380	Professional Development	599.50	5,000.00	3,500.00	5,150.00
201-15-5381	Mileage Reimbursement	0.00	150.00	150.00	0.00
201-15-5414	Election Expenses	14,624.59	0.00	0.00	32,000.00
201-15-5495	Miscellaneous	50.26	0.00	0.00	0.00
201-15-5580	Employee Drug Testing	55.01	0.00	0.00	0.00
201-15-5530	Code Review & Update	760.99	5,000.00	5,000.00	5,000.00
<u>TOTAL</u>		\$156,652.39	\$186,550.20	\$171,242.00	\$280,013.52

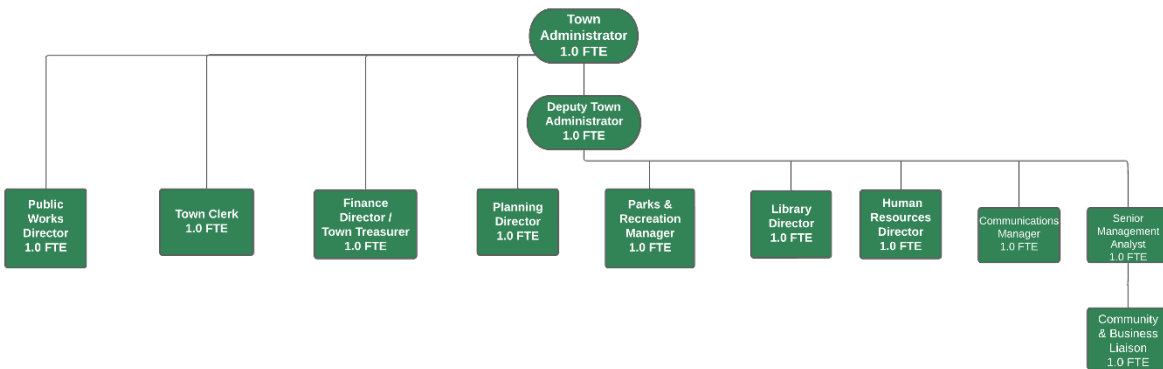
Judicial					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-12-5100	Wages & Salaries	\$0.00	\$11,161.00	\$11,161.00	\$0.00
201-12-5102	Benefits	0.00	2,987.00	2,987.00	0.00
201-12-5109	Magistrate	4,500.00	9,000.00	4,500.00	9,000.00
201-12-5214	Office Supplies	310.31	1,000.00	100.00	500.00
201-12-5359	Prosecuting Attorney	1,396.00	8,250.00	12,000.00	12,000.00
201-12-5380	Professional Development	875.00	1,500.00	1,300.00	1,500.00
201-12-5394	Jury Fees	0.00	1,000.00	1,000.00	1,000.00
201-12-5498	Court Appointed Counsel	0.00	1,000.00	1,000.00	1,000.00
201-12-5499	Translator Fees	0.00	500.00	500.00	500.00
<u>TOTAL</u>		\$7,081.31	\$36,398.00	\$34,548.00	\$25,500.00

Administrative

The Town Administrator's Office is responsible for overseeing day-to-day operations, implements the Strategic Plan, and submits the annual budget to the Board of Trustees.

Administrative Budget Highlights

- Moved Community Outreach Budget into Communications Division.
- Request to Increase Community Relations
 - Strategic Communications Plan
 - Cleveland Ave. Project Outreach
- Replacement of aging computers (from 2020 Covid funding purchases)
- Request from Seniors for additional funding



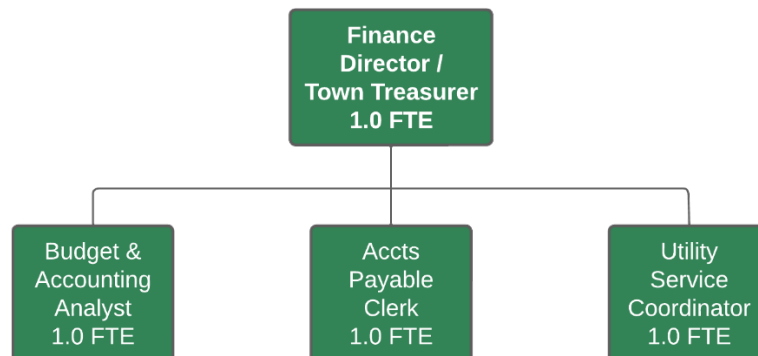
Administration					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-13-5100	Wages & Salaries	\$340,616.84	\$313,810.00	\$313,810.00	\$582,960.79
201-13-5102	Benefits	83,733.15	73,655.00	73,655.00	125,904.17
201-13-5214	Office Supplies	384.04	1,500.00	2,200.00	1,500.00
201-13-5331	Publishing & Legal Notices	218.00	0.00	0.00	0.00
201-13-5335	Dues & Subscription	2,691.96	8,500.00	8,500.00	8,500.00
201-13-5336	Community Outreach	250.00	2,500.00	2,500.00	0.00
201-13-5348	Legal/Eng.-Water Rights Issue	0.00	0.00	0.00	0.00
201-13-5352	Legal Services	102,777.54	65,000.00	65,000.00	65,000.00
201-13-5356	Professional Fees	4,756.04	30,000.00	30,000.00	30,000.00
201-13-5363	R&M Computer/Office Equipment	9,322.04	5,000.00	5,000.00	8,500.00
201-13-5380	Professional Development	2,470.01	11,645.00	11,645.00	11,645.00
201-13-5381	Mileage Reimbursement	0.00	0.00	555.44	0.00
201-13-5496	Communications Division	5,149.75	11,646.00	11,646.00	16,460.00
201-13-5903	Grants	552,511.69	0.00	0.00	0.00
201-13-5933	Wellington Senior Resource Center	9,971.49	8,000.00	8,000.00	20,900.00
TOTAL		\$1,114,852.55	\$531,256.00	\$532,511.44	\$871,369.96

Finance Department

The Finance Department monitors the annual budget, oversees various accounting functions such as accounts receivable, accounts payable, annual audits, payroll, financial reporting, and utility billing.

Finance Budget Highlights

- Reduction in office supplies
- Increased dues & subscriptions to include professional membership of Colorado Government Finance Officers Association and included monthly publication of bills in North Forty News.
- Budgeted 2023 Audit under Accounting & Auditing.
- Included potential contract extension of BakerTilly under Professional Services
- Included onsite Caselle training under Professional Development



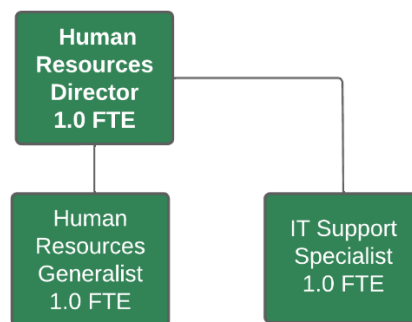
Finance					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-14-5100	Wages & Salaries	\$124,238.62	\$98,291.00	\$59,686.99	\$282,244.80
201-14-5102	Benefits	40,231.12	37,605.00	22,605.00	69,935.92
201-14-5214	Office Supplies	1,352.73	1,500.00	1,500.00	1,000.00
201-14-5311	Postage	6,325.22	1,000.00	1,800.00	1,800.00
201-14-5321	Printing Services	24,849.18	0.00	40,000.00	0.00
201-14-5335	Dues and Subscriptions	1,929.89	1,200.00	1,200.00	2,000.00
201-14-5353	Accounting & Auditing	299.79	45,000.00	22,000.00	75,000.00
201-14-5356	Professional Services	113,178.75	0.00	146,075.00	90,000.00
201-14-5363	R&M Computer/Office Equip	2,571.35	6,000.00	0.00	2,000.00
201-14-5380	Professional Development	1,916.63	10,000.00	0.00	10,500.00
201-14-5381	Mileage Reimbursement	89.69	200.00	200.00	200.00
201-14-5510	Insurance & Bonds	169,319.74	170,000.00	174,473.00	158,655.10
201-14-5560	County Treas. Fees	31,692.81	60,000.00	0.00	0.00
201-14-5640	Paying Agent Fees	250.00	0.00	500.00	500.00
201-14-5903	Grants	6,900.00	0.00	0.00	0.00
201-14-5950	Document Shredding	296.80	200.00	200.00	200.00
TOTAL		\$525,442.32	\$430,996.00	\$470,239.99	\$694,035.82

Human Resources Department

Human Resources is responsible for employee compensation/benefits administration, recruitment, employee relations, personnel policy.

Human Resources Budget Highlights

- 2024 Compensation Study
- Replacement of aging computers (from 2020 Covid funding purchases)
- Professional development includes tuition reimbursement program.
- Request to increase employee relations includes quarterly staff meetings, employee recognition, new employee lunch, wellness & safety committee.
- Decreased employee job advertising, employee apparel, background checks, drug testing, and office supplies.



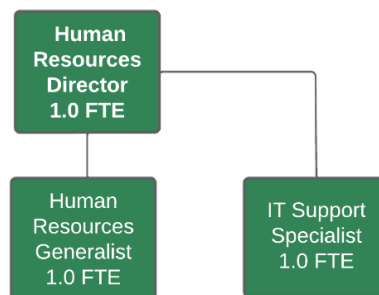
Human Resources					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-16-5100	Wages & Salaries	\$83,925.92	\$40,404.00	\$40,404.00	\$198,906.80
201-16-5102	Benefits	31,125.31	13,420.00	13,420.00	48,008.29
201-16-5103	Temporary Employment Services	0.00	10,000.00	10,000.00	10,000.00
201-16-5214	Office Supplies	263.00	1,500.00	350.00	500.00
201-16-5226	Executive Search	25,000.00	25,000.00	0.00	29,000.00
201-16-5335	Dues & Subscriptions	0.00	8,000.00	8,000.00	8,000.00
201-16-5356	Professional Fees	19,530.00	3,000.00	1,200.00	21,000.00
	R&M Computer/Office Equip.	0.00	0.00	0.00	3,500.00
201-16-5380	Professional Development	2,346.57	12,000.00	7,300.00	12,000.00
201-16-5580	Employee Drug Testing	1,616.68	2,500.00	1,200.00	2,000.00
201-16-5582	Employee Relations	40,320.39	15,000.00	13,500.00	20,000.00
201-16-5583	Background Check	2,791.75	3,000.00	2,100.00	2,500.00
201-16-5948	Employee Apparel	2,144.90	2,000.00	1,500.00	1,500.00
201-16-5949	Employee Advertising	2,334.73	3,500.00	1,400.00	1,000.00
TOTAL		\$211,399.25	\$139,324.00	\$100,374.00	\$357,915.09

Information Technology

The Town contracts out IT support with Lewan. This budget also included organizational-wide budgetary items like phone, internet, copier, and software.

Information Technology Budget Highlights

- Professional Fees include the cost of having Lewan support services onsite each week since IT support position is vacant.
- Request to add internet services at Water & Wastewater Reclamation Facility. This will be included in the Water & Wastewater Budget.
- Website Maintenance contract is increasing.
- Cost of copier is increasing.



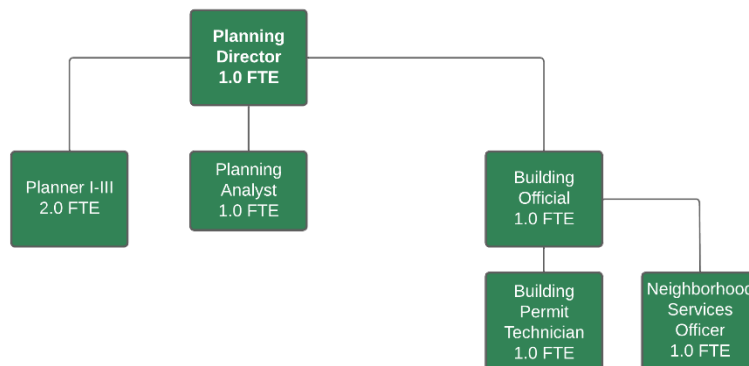
Information Technology					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-17-5100	Wages & Salaries	\$34,528.08	\$33,650.00	\$33,650.00	\$75,000.00
201-17-5102	Benefits	9,551.13	7,318.00	5,699.97	19,839.36
201-17-5214	Office Supplies	558.34	1,500.00	250.00	1,000.00
	R&M Computer/Office Equip.	0.00	0.00	0.00	9,000.00
	Professional Fees	0.00	0.00	0.00	60,000.00
201-17-5345	Telephone Services	53,945.56	66,650.00	55,000.00	51,480.00
201-17-5380	Professional Development	651.89	1,500.00	0.00	750.00
201-17-5381	Mileage Reimbursement	0.00	0.00	23.50	50.00
201-17-5382	Network Administration	25.49	0.00	0.00	0.00
201-17-5384	Internet Services	38,414.68	45,500.00	42,000.00	50,000.00
201-17-5579	Software License/Support	187,092.37	158,180.00	158,180.00	180,800.00
201-17-5585	Website Maintenance	5,558.87	12,000.00	12,000.00	15,480.00
201-17-5947	Copier Expense	8,287.27	6,000.00	13,000.00	10,000.00
TOTAL		\$338,613.68	\$332,298.00	\$319,803.47	\$473,399.36

Planning & Building Department

The Planning & Building Department facilitates the development review process for all new and redevelopment activities, ensures compliance with the Comprehensive Plan, assists customers with applying the Town's plans and regulations. The department also includes a building official and code enforcement services.

Planning & Building Budget Highlights

- Requesting 1 FTE Planner position
- Computer, office supplies, and professional development increase if FTE position request is approved.
- Replacement of aging computers (from 2020 Covid funding purchases)
- Seeking new software support to improve process efficiencies.



Planning					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-18-5100	Wages & Salaries	\$352,060.33	\$380,906.00	\$353,462.46	\$656,543.97
201-18-5102	Benefits	174,872.36	101,007.00	93,810.07	130,024.05
201-18-5214	Office Supplies	5,143.05	1,000.00	1,000.00	3,500.00
201-18-5231	Fuel, Oil, Grease	0.00	6,500.00	3,500.00	6,500.00
201-18-5233	Vehicle R&M	0.00	3,000.00	2,000.00	3,000.00
201-18-5331	Recording & Legal Publishing	1,207.44	2,500.00	2,500.00	2,500.00
201-18-5335	Dues & Subscriptions	145.00	1,996.00	1,584.54	2,157.50
201-18-5350	Building Insp. Fee Remittance	330,057.57	272,900.00	215,000.00	350,000.00
201-18-5355	Reimbursable Services	3,975.00	40,000.00	5,500.00	30,000.00
201-18-5356	Professional Services	2,958.55	30,000.00	30,000.00	30,000.00
201-18-5363	R&M Computer/ Office Equip	0.00	2,000.00	2,000.00	4,150.00
201-18-5372	Uniforms	0.00	300.00	300.00	375.00
201-18-5374	Humane Society	2,955.00	8,000.00	8,000.00	19,694.00
201-18-5375	Protective Insp. Equipment	358.00	500.00	400.00	200.00
	Safety Supplies & Equipment	0.00	400.00	200.00	270.00
201-18-5380	Professional Development	3,143.18	6,066.00	5,271.76	8,242.43
201-18-5579	Software License and Support	0.00	0.00	0.00	50,600.00
TOTAL		\$876,875.48	\$857,075.00	\$724,528.83	\$1,297,756.95

Larimer County Sheriff's Office

The Town of Wellington contracts with the Larimer County Sheriff's Office for law enforcement services. The contract provides for a sergeant, a corporal and 8 deputies to provide patrol services for the town. A desk officer is assigned to provide walk-in services Monday through Friday between 8 am and 5 pm. Additional services are provided to the Town from all other divisions of the Sheriff's Office. One deputy is assigned as the School Resource Officer at Wellington Middle School. When deputies assigned to the town are not on duty or need additional deputies to respond to calls for service, deputies respond from other districts in the county.

Deputies assigned to Wellington focus on establishing a community oriented police presence within the town. Deputies are responsible for traffic enforcement, criminal law enforcement, and providing limited animal control duties when the Town's Neighborhood Services Officer is unavailable. They enforce Wellington's Municipal Ordinances in addition to applicable county, state and federal laws.



Deputies in Wellington conduct their patrol duties using marked patrol cars, bicycles and foot patrols. The School Resource Officer instructs safety programs at the 3 schools located in Wellington, investigates criminal activity on school grounds and attends school activities.

Larimer County Sheriff's Office					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
	Salary		\$1,315,270.00	\$1,315,270.00	\$1,418,431.00
	Overtime		47,500.00	47,500.00	50,500.00
	Vehicle - Full equipped w/o radio		0.00	0.00	0.00
	Vehicle Lease (fuel, maintenance)		97,079.00	97,079.00	116,154.00
	Equipment/Clothing		0.00	0.00	0.00
	Equipment Replacement Cost		43,818.00	43,818.00	52,591.00
	Admin Cost		39,222.00	39,222.00	55,654.00
	LCSO Overhead Cost		49,828.00	49,828.00	56,593.00
	LCSO Insurance		46,585.00	46,585.00	58,057.00
	Office Space		480.00	480.00	8,580.00
	Copy Machine Rental		2,480.00	2,480.00	1,910.00
	Bicycle Maintenance		300.00	300.00	300.00
	Larimer County Indirect Cost		142,576.00	142,576.00	160,850.00
201-21-5364	LCSO Contract	\$2,004,917.50	\$1,785,138.00	\$1,785,138.00	\$1,979,620.00

Highland Cemetery

Founded in 1906, the Wellington Cemetery is a timeless resting place for generations of residents, preserving their memory and history for over a century. The cemetery is administratively supported by the Court Clerk and maintained by Public Works.

Highland Cemetery Budget Highlights

- Budget includes materials for maintenance and interments.



Cemetery					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-42-5382	Grounds Maintenance Service	\$0.00	\$5,000.00	\$2,700.00	\$5,000.00
201-42-5423	Sand & Gravel & Road Base	0.00	5,000.00	500.00	5,000.00
201-42-5454	Survey	0.00	20,000.00	0.00	0.00
<u>TOTAL</u>		\$0.00	\$30,000.00	\$3,200.00	\$10,000.00

Economic Development

The Town of Wellington's Community and Business Liaison position, 1 FTE, is a shared position with the Wellington Main Streets Program. The Wellington Main Streets Program is a group of passionate citizens who champion community collaboration to enhance and promote downtown Wellington.

Economic Development Budget Highlights

- Community Survey mentions the economy was one of the top priorities.
- Created a new Economic Development Budget
- Programming expenses
- Regional Event Participation
- Marketing



Economic Development					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-51-5100	Wages & Salaries	\$3,269.23	\$0.00	\$0.00	\$0.00
201-51-5101	Seasonal	227.73	0.00	0.00	0.00
201-51-5102	Benefits	1,317.04	0.00	0.00	0.00
201-51-5154	Economic Development	9.00	0.00	0.00	10,500.00
201-51-5214	Office Supplies	307.33	0.00	0.00	400.00
	Professional Development	0.00	0.00	0.00	3,800.00
201-51-5401	Marketing Services	0.00	0.00	0.00	1,000.00
<u>TOTAL</u>		\$ 5,130.33	\$ -	\$ -	\$15,700.00

Town Community Administrative Facilities

This budget accounts for needs for town owned facilities like the Leeper Center, Public Work Administrative building, and the Municipal Services Building.

Town Community Administrative Facilities Budget Highlights

- Janitorial services will be revalued for cost savings in 2024.
- General Building Supplies line was created to give transparency and easy of tracking for things like trash can liners, toilet paper, paper towels, soap, cleaning products, coffee, creamer, kleenex, bathroom towels, and copy paper



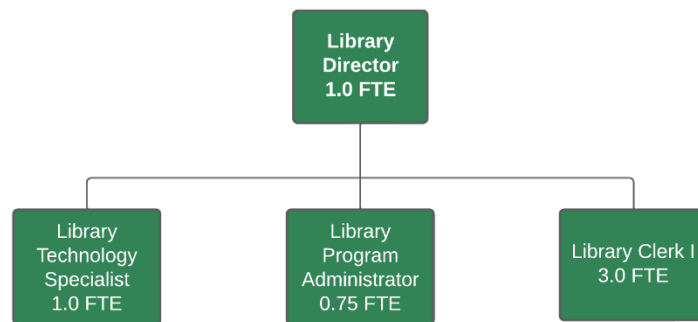
Town Community & Administrative Facilities					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-49-5341	Electricity	\$10,757.89	\$18,123.00	\$18,123.00	\$2,100.00
201-49-5342	Water	7,029.12	4,000.00	4,000.00	4,000.00
201-49-5343	Sewer	2,748.28	2,000.00	2,000.00	2,000.00
201-49-5344	Natural Gas - Heat	21,205.31	15,600.00	29,235.00	30,000.00
201-49-5346	Storm Drainage	2,955.84	3,000.00	3,000.00	3,000.00
201-49-5367	R&M Serv./Supplies - Buildings	29,600.79	30,900.00	25,000.00	40,000.00
201-49-5368	Cleaning Supplies	2,533.88	2,200.00	2,200.00	0.00
	Trash	0.00	0.00	0.00	11,225.00
	General Building Supplies	0.00	0.00	0.00	11,700.00
201-49-5369	Janitorial Service	43,722.50	40,000.00	45,000.00	45,000.00
TOTAL		\$120,553.61	\$115,823.00	\$128,558.00	\$149,025.00

Wellington Public Library

The Wellington Public Library operates out of the Leeper Center and is open six days a week. The library has a collection of materials for children and adults. Staff programs activities and educational contents for adults, teens, and children.

Wellington Public Budget Highlights

- Requesting 0.75 FTE Library Clerk I
- Request to increase programming budget and story time supplies due to increased patronage.



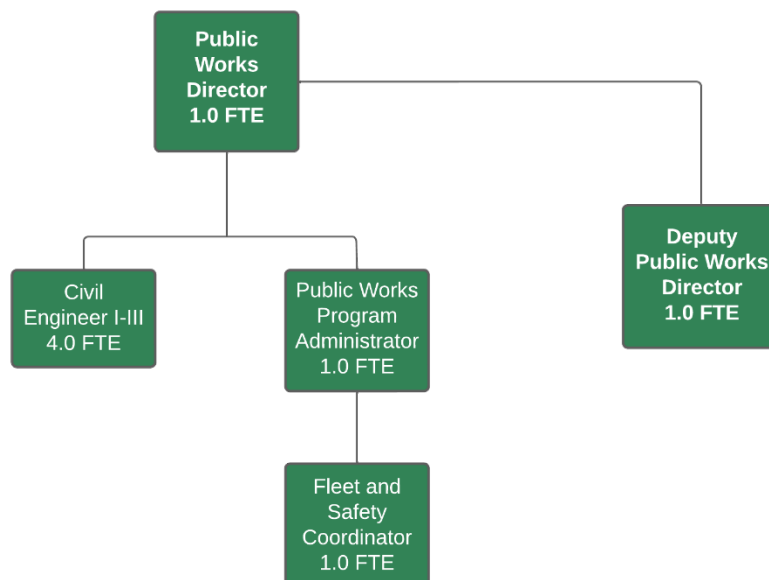
Library					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-55-5100	Wages & Salaries	\$ 231,631.35	\$ 276,471.00	\$ 276,471.00	\$ 334,555.89
201-55-5101	Seasonal		5,000.00	5,000.00	20,000.00
201-55-5102	Benefits	57,525.04	68,927.00	68,927.00	60,447.25
201-55-5214	Office Supplies	9,595.00	9,000.00	9,000.00	9,000.00
201-55-5311	Postage	177.01	200.00	200.00	200.00
201-55-5321	Printing Services	45.00	1,000.00	1,000.00	1,000.00
201-55-5331	Publishing & Legal Notices	0.00	700.00	650.00	700.00
201-55-5333	Dues	0.00	200.00	200.00	200.00
201-55-5335	Subscriptions	39.98	0.00	0.00	0.00
201-55-5337	Programs	4,159.12	5,000.00	5,000.00	6,000.00
201-55-5345	Telephone Services	167.48	0.00	0.00	0.00
201-55-5347	Story Time Supplies	181.33	200.00	200.00	500.00
201-55-5363	R&M Computer/Office Equip.	750.00	0.00	0.00	750.00
201-55-5380	Professional Development	1,258.29	1,600.00	600.00	1,600.00
201-55-5384	Internet Service	942.25	2,000.00	2,000.00	2,000.00
201-55-5387	Special Event Supplies	45.74	375.00	375.00	375.00
201-55-5495	Miscellaneous	-300.00	0.00	0.00	0.00
201-55-5579	Software License/Support	3,903.16	8,500.00	8,500.00	8,500.00
201-55-5792	Multi Media	2,205.70	3,500.00	3,500.00	3,500.00
201-55-5793	E-Books - Subscription/Misc.	4,000.00	5,500.00	5,500.00	5,500.00
201-55-5900	Library Books	21,966.18	18,000.00	18,000.00	18,000.00
201-55-5901	Library Shelving & Furnishings	442.00	2,000.00	0.00	2,000.00
201-55-5902	Courier Service	1,373.01	2,500.00	2,500.00	2,500.00
201-55-5903	Grants Program Expenditures	6,520.71	11,000.00	10,000.00	11,000.00
TOTAL		\$346,628.35	\$421,673.00	\$417,623.00	\$488,328.14
		\$7,006,128.00	\$5,449,299.20	\$5,172,872.13	\$8,067,940.20

Public Works Administration

The Public Works Admin team provides leadership, oversight, and administrative services for the Public Works Department, which consists of four divisions: Public Works Admin/Engineering, Water Treatment/Distribution, Water Reclamation Treatment/Collection, and Streets/Drainage. This team also manages five funds: Public Works Admin, Water, Sewer, Streets, and Drainage. Additional services provided by this leadership team include CIP program management, infrastructure master planning, project management, engineering, development review, construction management/inspection, floodplain administration, purchasing, grant administration assistance, budget preparation, and budget oversight.

Public Works Administration Budget Highlights

- Requesting 1 FTE Engineer position.
- Professional services: GIS consulting work in 2024.
- Uniforms program provides for all of Public Works.
- Replacement of aging computers (from 2020 Covid funding purchases).
- Budget for two additional mosquito sprayings.



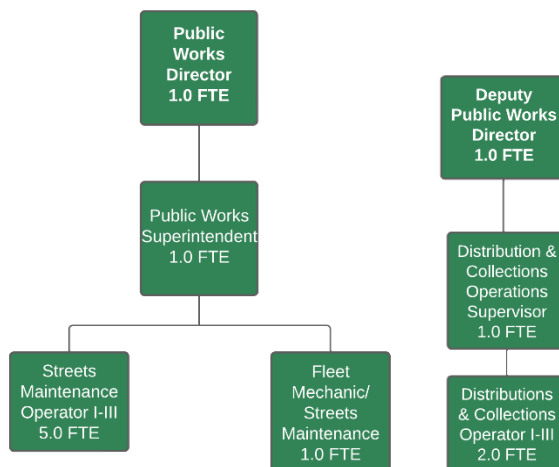
Public Works Administration					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-34-5100	Wages & Salaries	\$ 672,747.07	\$ 161,292.00	\$ 161,043.30	\$ 858,465.72
201-34-5101	SEASONALS	0.00	10,000.00	0.00	0.00
201-34-5102	Benefits	217,464.08	25,402.00	24,865.85	154,966.64
201-34-5231	Fuel, Oil & Grease	18,348.37	8,000.00	25,000.00	24,000.00
201-34-5233	R&M- Machinery & Equip. Parts	34,860.55	35,000.00	35,000.00	40,000.00
201-34-5241	Shop Supplies	1,508.91	0.00	0.00	2,000.00
201-34-5329	HOA Fees	3,224.00	420.00	708.00	1,000.00
201-34-5335	Dues & Subscriptions	3,447.03	6,500.00	2,200.00	4,500.00
201-34-5356	Professional Services	53,405.55	40,000.00	40,000.00	40,000.00
201-34-5363	R&M Computer/Office Equip.	8,487.28	7,500.00	7,500.00	7,500.00
201-34-5370	Safety Workwear and Equipment	1,713.76	1,400.00	0.00	1,400.00
201-34-5372	Uniforms	16,627.78	15,000.00	16,242.00	15,000.00
201-34-5380	Professional Development	4,594.81	17,300.00	15,000.00	17,300.00
201-34-5398	Trash	11,225.87	8,500.00	275.00	0.00
201-34-5422	Small Tools	530.94	500.00	500.00	1,000.00
201-34-5456	Mosquito Control	24,300.00	15,200.00	12,375.00	25,300.00
201-34-5495	Miscellaneous	0.00	0.00	434.00	0.00
201-34-5512	Insurance-Property Related	0.00	0.00	-35,839.10	0.00
201-34-5790	GIS/Mapping	0.00	20,000.00	0.00	0.00
201-34-5941	PW Office Supplies	6,927.07	16,500.00	7,000.00	12,000.00
	Software Subscriptions	0.00	0.00	0.00	15,000.00
201-34-5947	Copier Expense	7,506.37	8,000.00	3,000.00	3,500.00
TOTAL		\$1,086,919.44	\$396,514.00	\$315,304.05	\$1,222,932.36

Street Fund Budget

The Streets team provides a wide range of services to the community, including Street maintenance (paving, curb/gutter, sidewalk, signals and signage), snow and weather response, drainage maintenance (stormwater piping, inlets, manholes, swales, and ponds), Fleet maintenance (equipment, mowers, and vehicles), general facility maintenance, cemetery operations such as maintenance and interments, as well as miscellaneous in-house construction projects, such as concrete trails, street striping, asphalt paving, and piping projects.

Street Fund Budget Highlights

- Electricity for streetlights is increasing (more streetlights in Town).
- Additional street striping and street construction materials.
- Added separate lines to track weather response management and snow management.



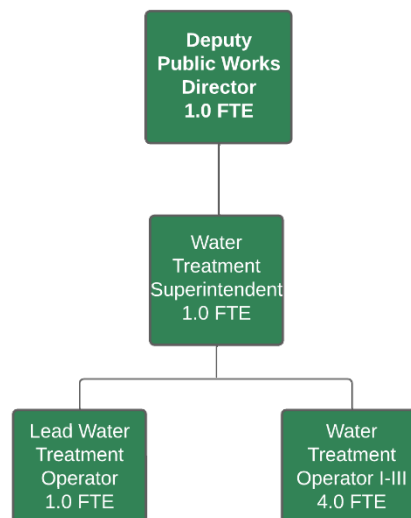
Street Fund Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
203-15-5100	Wages & Salaries	\$100,872.21	\$244,877.82	\$244,877.82	\$0.00
203-15-5102	Benefits	35,952.37	69,935.00	69,935.00	0.00
203-34-5100	Wages & Salaries	71,269.58	292,133.52	292,133.52	469,215.20
203-34-5102	Benefits	34,982.12	118,227.00	118,227.00	126,706.33
	On-Call Stipend	0.00	0.00	0.00	10,400.00
203-34-5231	Fuel, Oil & Grease	8,295.58	0.00	0.00	0.00
203-34-5233	R&M- Machinery & Equip. Parts	2,552.44	0.00	0.00	0.00
203-34-5240	Street Paint, Signs, & Parts	25,095.71	35,000.00	26,000.00	45,000.00
203-34-5241	Shop Supplies	839.28	0.00	0.00	0.00
203-34-5341	Electricity for Street Lights	205,506.12	196,930.00	196,930.00	210,000.00
203-34-5342	Water	5,587.70	6,000.00	0.00	6,000.00
203-34-5370	Safety Workwear Equipment	1,115.02	4,300.00	4,300.00	5,000.00
203-34-5372	Uniforms	38.51	0.00	0.00	0.00
203-34-5380	Travel & Training	850.00	0.00	0.00	0.00
203-34-5397	Weed Control	1,040.30	6,000.00	1,500.00	6,000.00
203-34-5422	Small Tools	2,399.35	3,400.00	3,400.00	4,000.00
203-34-5424	Street Construction Material	10,355.36	10,000.00	10,000.00	10,000.00
203-34-5426	Weather Response Management	0.00	8,000.00	4,600.00	8,000.00
	Snow Management Materials		30,000.00	30,000.00	30,000.00
203-34-5453	R&M Supplies - Street Sweeper	2,337.79	6,000.00	1,500.00	0.00
203-34-5533	Equipment Rental	3,325.24	3,000.00	2,600.00	3,000.00
	Street Maintenance		35,000.00	0.00	35,000.00
203-34-5941	Safety & First Aid Kits	3,807.12	5,000.00	4,600.00	2,000.00
TOTAL		\$516,221.80	\$1,073,803.34	\$1,010,603.34	\$970,321.53

Water Fund

The Water Treatment team ensures the annual treatment and distribution of over 300 million gallons of safe and clean drinking water through the operation and maintenance of a surface water treatment facility and a groundwater filtration unit.

Water Fund Budget Highlights

- Increase in chemicals and utilities. Expanded facility and new processes will require more chemicals and electricity.
- New tools and additional lab supplies required for new equipment and processes.
- Water meters based on projected growth.
- Software Subscriptions and Support includes site specific software needs for operations, asset management, and site and cyber security.
- Sludge removal decrease due to new treatment process and expanded drying bed capacity.



Water Fund Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
204-15-5100	Wages & Salaries	\$172,900.64	\$438,870.94	\$438,870.94	\$0.00
204-15-5102	Benefits	54,347.92	122,244.00	122,244.00	0.00
204-34-5100	Wages & Salaries	363,484.31	496,468.96	454,519.63	538,368.56
204-34-5102	Benefits	130,324.93	206,895.00	194,310.20	149,474.31
	On-Call Stipend	0.00	0.00	0.00	15,600.00
204-34-5214	Office Supplies	150.78	0.00	0.00	0.00
204-34-5221	Chemicals	241,866.76	250,000.00	220,000.00	350,000.00
204-34-5227	Plant Utilities	21,139.44	28,000.00	20,000.00	40,000.00
204-34-5229	Permit and Program Fees	0.00	2,000.00	1,850.00	3,000.00
204-34-5231	Fuel, Oil & Grease	17,800.29	7,500.00	17,000.00	10,500.00
204-34-5233	R&M- Machinery & Equip. Parts	11,799.08	15,000.00	3,500.00	10,000.00
204-34-5241	Shop Supplies	2,819.43	1,500.00	2,300.00	2,500.00
204-34-5244	Tires & Tubes	0.00	0.00	0.00	0.00
204-34-5334	Water Testing	61,130.40	80,000.00	80,000.00	87,000.00
204-34-5339	On-Line Utility Bill Pay-Fees	32,152.87	27,000.00	28,000.00	28,500.00
204-34-5341	Electricity	62,693.20	80,000.00	74,000.00	97,500.00
204-34-5345	Telephone Service	386.33	700.00	800.00	700.00
204-34-5351	Permit Fees	2,430.00	0.00	0.00	0.00
204-34-5352	Water Resource Legal Services	10,574.61	30,000.00	7,000.00	25,000.00
204-34-5356	Professional Services	89,814.45	60,000.00	40,000.00	40,000.00
204-34-5370	Safety Workwear & Equipment	2,052.13	28,000.00	18,000.00	28,000.00
204-34-5372	Uniforms	75.69	0.00	0.00	0.00
204-34-5380	Professional Development	4,527.58	13,610.00	8,000.00	11,500.00
204-34-5384	Internet Service	1,184.91	2,200.00	2,200.00	19,000.00
204-34-5422	Small Tools	4,377.52	8,000.00	6,000.00	9,500.00
204-34-5423	Construction Material	0.00	4,000.00	0.00	3,000.00
204-34-5430	DISTRIBUTION SYS EMR REPAIR	0.00	15,000.00	10,000.00	15,000.00
204-34-5433	R&M Plant	173,443.10	120,000.00	140,000.00	100,000.00
204-34-5434	R&M Distribution	21,926.67	80,000.00	50,000.00	80,000.00
204-34-5435	R&M Supp. / Serv. Hydrants	2,579.56	0.00	0.00	0.00
204-34-5437	R&M SCADA	0.00	25,000.00	15,000.00	25,000.00
204-34-5440	Sludge Removal	315,975.00	285,000.00	125,000.00	125,000.00
204-34-5455	Lab Supplies	15,545.21	12,500.00	20,000.00	14,500.00
204-34-5495	Miscellaneous	687.60	0.00	0.00	0.00
204-34-5512	Insurance-Property Related	0.00	0.00	-18,855.98	0.00
204-34-5533	Equipment Rental	3,206.36	2,500.00	0.00	2,500.00
204-34-5560	County Treas. Fees	3,302.44	2,500.00	0.00	0.00
204-34-5593	NPIC Water Lease Agreement	2,699,454.00	2,300,000.00	1,738,000.00	3,035,000.00
204-34-5597	RAW WATER FEES AND ASSESSMENTS	0.00	27,000.00	16,100.00	30,000.00
204-34-5825	Hydrant Meter	2,081.56	0.00	472.00	0.00
204-34-5903	Water Meters - New Homes	11,368.00	30,000.00	55,000.00	20,000.00
204-34-5941	Safety & First Aid Kits	30,872.19	3,000.00	6,000.00	3,250.00
204-34-5958	WTP Security/Monitor	330.95	0.00	0.00	0.00
204-34-5961	Sludge Pump	0.00	0.00	0.00	0.00
204-34-5963	Meter Replacement	23,080.20	0.00	0.00	0.00
204-34-5969	Lab Equipment	35,217.50	20,000.00	20,000.00	20,000.00
	R&M Computer Equip	0.00	0.00	0.00	2,500.00

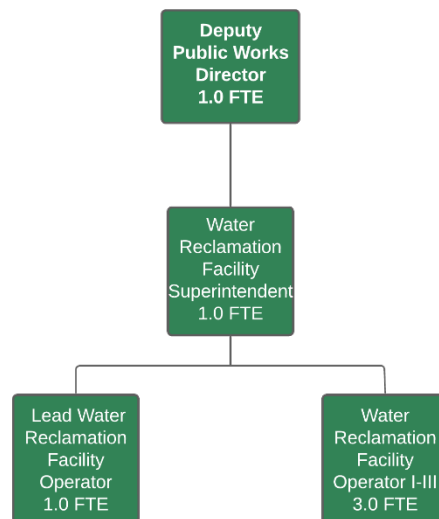
Water Fund Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
204-90-5612	Berkadia - Bond Principal	27,000.00	27,000.00	28,000.00	0.00
204-90-5622	Berkadia - Bond Interest	2,520.83	2,750.00	700.00	0.00
204-90-5623	CWCB Loan - Interest	10,626.81	0.00	0.00	0.00
204-90-5624	CWCB Loan - Principal	53,248.42	0.00	0.00	0.00
204-90-5626	2001 - CWR&PDA Loan Principal	36,026.75	0.00	0.00	0.00
204-90-5627	2001 - CWR&PDA Loan Interest	4,813.26	0.00	0.00	0.00
204-90-5630	2019 SRF LOAN D19AX116 - Principal	1,049,857.00	1,049,857.00	1,068,483.00	1,091,978.00
204-90-5631	2019 SRF LOAN D19AX116 - Interest	401,279.13	414,466.00	393,216.24	372,716.24
	Water Efficiency Program	0.00	0.00	0.00	15,000.00
	Software Subscriptions	0.00	0.00	0.00	20,500.00
	Utility Billing Printing Services	0.00	0.00	0.00	20,308.00
TOTAL		\$6,212,475.81	\$6,318,561.90	\$5,405,710.03	\$6,462,395.11

Sewer Fund

The Water Reclamation team treats over 200 million gallons of wastewater annually, protecting the environment and public health by safely processing and disposing of the wastewater generated within the community. This team also ensures compliance with very rigorous health and environmental requirements related to wastewater treatment.

Sewer Fund Budget Highlights

- Increase in electricity for expanded facility with additional equipment.
- New facility will require additional testing by outside laboratories to meet more strict and comprehensive regulatory requirements.
- New tools and additional lab supplies required for new equipment and expanded processes.
- Software Subscriptions and Support includes site specific software needs for operations, asset management, and site and cyber security.
- Decrease in Professional Services.



Sewer Fund Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
205-15-5100	Wages & Salaries	\$172,900.84	\$438,870.94	\$438,870.94	\$0.00
205-15-5102	Benefits	54,177.13	121,110.00	121,110.00	0.00
205-34-5100	Wages & Salaries	337,893.16	446,874.25	424,219.54	471,037.01
205-34-5102	Benefits	122,523.45	152,461.00	145,664.59	138,956.90
	On-Call Stipend	0.00	0.00	0.00	15,600.00
205-34-5214	Office Supplies	14.99	0.00	0.00	0.00
205-34-5221	Chemicals	33,728.58	70,000.00	40,000.00	60,000.00
205-34-5228	Permit and Program Fees	2,888.00	5,000.00	3,500.00	5,000.00
205-34-5231	Fuel, Oil & Grease	16,649.35	8,500.00	7,500.00	10,000.00
205-34-5233	R&M- Machinery & Equip. Parts	38,863.85	30,000.00	20,000.00	30,000.00
205-34-5241	Shop Supplies	1,881.66	1,500.00	1,000.00	1,500.00
205-34-5339	On-Line Utility Bill Pay Fees	22,900.21	20,000.00	20,360.00	20,400.00
205-34-5341	Electricity	103,515.45	129,035.00	175,000.00	226,700.00
205-34-5342	Water	2,114.40	1,200.00	1,200.00	2,000.00
205-34-5344	Natural Gas	10,272.95	7,500.00	15,852.00	16,000.00
205-34-5356	Professional Services	90,740.76	60,000.00	25,000.00	20,000.00
205-34-5370	Safety Workwear and Equipment	2,412.68	8,500.00	8,500.00	10,000.00
205-34-5372	Uniforms	57.10	0.00	0.00	0.00
205-34-5380	Professional Development	3,669.77	13,460.00	10,000.00	11,500.00
205-34-5384	Internet Service	1,680.54	1,300.00	1,800.00	19,000.00
205-34-5422	Small Tools	3,463.68	6,000.00	1,500.00	7,500.00
205-34-5423	Construction Materials	0.00	4,000.00	100.00	3,000.00
205-34-5431	R&M PUMPS	0.00	25,000.00	18,000.00	25,000.00
205-34-5432	R&M SCADA	0.00	25,000.00	20,000.00	25,000.00
205-34-5433	R&M Plant	51,511.81	65,000.00	60,000.00	65,000.00
205-34-5434	R&M Collections	7,631.27	20,000.00	8,000.00	15,000.00
205-34-5440	Sludge Disposal	39,919.00	50,000.00	45,000.00	55,000.00
205-34-5455	Lab Supplies	6,575.32	5,000.00	6,000.00	6,500.00
205-34-5512	Insurance-Property Related	0.00	0.00	0.00	0.00
205-34-5533	Equipment Rental	0.00	2,500.00	0.00	2,500.00
205-34-5554	Sewer Testing	59,323.34	40,000.00	36,000.00	45,000.00
205-34-5941	Safety & First Aid Kits	3,005.25	3,000.00	2,150.00	3,000.00
205-34-5969	Lab Equipment	4,650.15	6,500.00	6,500.00	7,000.00
	R & M Computer	0.00	0.00	0.00	5,000.00
205-90-5618	2022 SRF LOAN W22AX116 - Principal	212,331.00	618,315.00	447,699.00	936,944.00
205-90-5619	2022 SRF LOAN W22AX116 - Interest	1,046,994.13	1,249,115.00	1,419,730.04	1,405,230.00
205-90-5621	2022 GPR Loan Principal	0.00	47,151.00	47,151.26	81,958.18
205-90-5622	2022 GPR Loan Interest	0.00	26,200.00	26,200.28	43,986.54
	Software Subscriptions and Support	0.00	0.00	0.00	45,000.00
	Propane	0.00	15,000.00	0.00	0.00
	Utility Billing Printing Services	0.00	0.00	0.00	14,464.00
TOTAL		\$2,454,289.82	\$3,723,092.19	\$3,603,607.65	\$3,849,776.63

Drainage Fund

The Drainage Fund supports the operation and maintenance of stormwater facilities such as storm drains, manholes, swales and detention ponds. The staff directly providing these services reside in the Streets Division of Public Works.

Drainage Fund

- Request to conduct drainage utility rate study in 2024.
- Box Elder Stormwater Authority payment made in this budget.



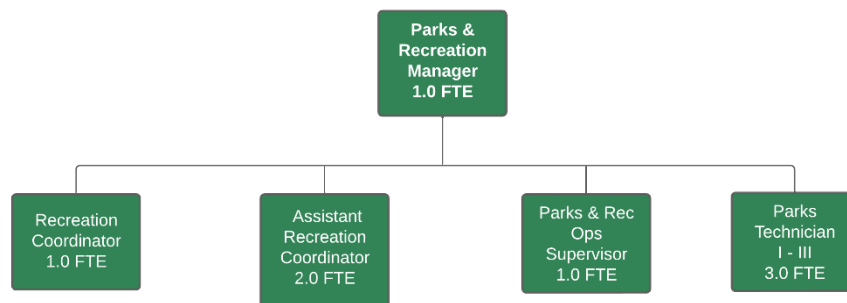
Drainage Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
207-15-5100	Wages & Salaries	\$40,130.80	\$101,666.77	\$101,666.77	\$0.00
207-15-5102	Benefits	14,852.30	0.00	0.00	0.00
207-34-5100	Wages & Salaries	20,706.47	44,233.50	44,233.50	0.00
207-34-5102	Benefits	10,000.92	30,063.00	30,063.00	0.00
207-34-5231	Fuel, Oil & Grease	3,692.61	2,000.00	4,000.00	2,000.00
207-34-5339	On-Line Utility Bill Pay-Fee	8,272.77	6,500.00	7,500.00	7,500.00
207-34-5341	Electricity	444.58	710.00	850.00	750.00
207-34-5356	Professional Services	0.00	20,000.00	0.00	20,000.00
207-34-5372	Uniforms	13.28	0.00	0.00	0.00
207-34-5522	Authority Utilities Payments	891.00	403,322.00	403,322.00	411,468.00
207-34-5524	Authority Impact Fees	0.00	35,200.00	35,200.00	36,107.00
207-34-5533	Equipment Rental	0.00	1,000.00	0.00	1,000.00
	Utility Billing Printing Services	0.00	0.00	0.00	5,228.00
TOTAL		\$99,004.73	\$644,695.27	\$626,835.27	\$484,053.00

Park Fund

The Parks team primarily focuses on maintaining and enhancing public green spaces, playgrounds, and recreational areas to provide the community with safe and enjoyable outdoor spaces.

Park Fund Budget Highlights

- Requesting 1 FTE Parks & Rec Operations Supervisor.
- Added new line, vandalism, to start tracking the costs and documenting trends.
- Added new line, horticulture, with intention to replace 1 – 2 beds each year
- Need to address CIRSA safety issues within the parks and playgrounds.
- Port-a-potty rentals for the parks continues to increase. We could remove the non-ADA port-a-potties during the winter months to save month from October – May.
- PROST request adding funding for minor park improvements to address needs throughout the year as they arise. For example: resurfacing and adding pickleball lines to basketball courts, pickleball sound dampening, improvements at disc golf course, ADA Fishing Dock etc.



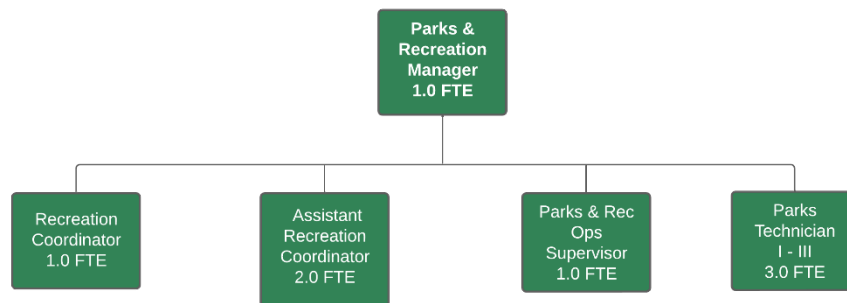
Parks Fund Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
210-15-5100	Wages & Salaries	\$66,242.69	\$170,101.66	\$170,101.66	\$0.00
210-15-5102	Benefits	29,013.01	39,383.00	39,383.00	0.00
210-34-5100	Wages & Salaries	146,904.12	215,860.32	215,860.32	269,764.28
210-34-5101	Seasonals	0.00	30,110.00	24,500.00	0.00
210-34-5102	Benefits	45,154.26	73,892.00	73,892.00	54,485.21
	On-Call Stipend	0.00	0.00	0.00	5,200.00
	Vandalism	0.00	0.00	0.00	1,000.00
	Horticulture	0.00	0.00	0.00	5,000.00
210-34-5214	Office Supplies	845.35	0.00	0.00	0.00
210-34-5221	Pond Chemicals	0.00	5,000.00	4,700.00	5,200.00
210-34-5231	Fuel, Oil & Grease	6,613.34	6,000.00	6,000.00	6,200.00
210-34-5233	R&M- Machinery & Equip. Parts	7,621.10	18,000.00	18,000.00	18,500.00
210-34-5234	Irrig. Water Assessments	1,919.70	0.00	0.00	0.00
210-34-5237	Irrig. Sys. Supplies/Repairs	18,609.65	10,000.00	14,000.00	40,000.00
210-34-5239	Wells & Well Houses	17,960.55	10,000.00	9,500.00	11,000.00
210-34-5241	Shop Supplies	926.45	2,200.00	1,800.00	2,300.00
210-34-5244	Tires & Tubes	0.00	0.00	0.00	0.00
210-34-5252	Tree Replacement & Trimming	9,351.10	35,000.00	25,000.00	36,000.00
210-34-5253	Tree Spraying	9,536.27	30,000.00	22,000.00	30,300.00
210-34-5254	Parks Playground & General R&M	41,678.00	30,000.00	30,000.00	35,000.00
210-34-5256	Splash Pad Chemicals	0.00	0.00	0.00	1,100.00
210-34-5341	Irrigation Electricity	18,293.67	10,000.00	10,000.00	8,900.00
210-34-5342	Water	27,009.19	16,169.00	37,706.00	38,000.00
210-34-5343	Sewer	991.56	840.00	1,586.00	1,600.00
210-34-5344	Natural Gas	950.23	850.00	1,990.00	2,000.00
210-34-5346	Storm Drainage	3,048.96	2,800.00	2,800.00	2,800.00
210-34-5356	Professional Services	2,310.37	3,000.00	2,400.00	3,500.00
210-34-5365	Toilet Rental	15,773.88	11,000.00	17,000.00	20,000.00
210-34-5366	Services - Parks & Lawn Care	108,181.50	80,000.00	79,000.00	82,000.00
210-34-5370	Safety Workwear and Equipment	2,297.60	1,500.00	1,500.00	1,600.00
210-34-5372	Uniforms	1,700.74	2,500.00	2,500.00	2,750.00
210-34-5380	Professional Development	531.50	4,000.00	4,000.00	5,000.00
210-34-5397	Weed Control	519.48	200.00	200.00	250.00
210-34-5422	Small Tools	5,888.78	4,500.00	4,450.00	4,650.00
210-34-5423	Sand, Gravel, Mulch	11,458.83	12,000.00	11,450.00	13,000.00
210-34-5512	Insurance-Property Related	0.00	0.00	0.00	0.00
210-34-5533	Equipment Rental	0.00	1,000.00	2,000.00	3,000.00
210-34-5562	County Clerk Fees	0.00	7,000.00	0.00	7,000.00
210-34-5941	Safety Supplies & Equipment	6,043.30	3,000.00	3,000.00	10,000.00
210-34-5942	Minor Park Improvements	17,642.28	30,000.00	28,000.00	80,000.00
TOTAL		\$625,017.46	\$865,905.98	\$864,318.98	\$807,099.49

Recreation Fund

The Recreation team's primary role is to organize and manage various leisure activities, sports programs, and cultural events to promote physical and social wellbeing among residents.

Recreation Fund Budget Highlights

- Replacement of aging computers (from 2020 Covid funding purchases).
- General price increase on materials and goods
- Increased Participation
- Increase in price for conferences, training opportunities, membership dues.
- Need for required and industry standard certifications – CPO, CPSI, CYSA
- Increase in programming – Taekwando, Indoor Pickleball, Saddles2Paddles, 3v3 Basketball, High School Baseball
- Marketing material and services to create more accessibility for all community members and tri-fold amenity map.



Recreation					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
210-51-5100	Wages & Salaries	\$228,974.40	\$209,112.92	\$209,112.92	\$241,941.52
210-51-5101	Seasonals	64,566.06	88,093.00	68,000.00	91,000.00
210-51-5102	Benefits	82,173.30	76,492.00	76,492.00	62,038.61
	On-Call Stipend	0.00	0.00	0.00	5,200.00
210-51-5130	Start Smart Baseball	805.00	800.00	800.00	800.00
210-51-5131	Start Smart Basketball	646.99	640.00	640.00	640.00
210-51-5132	Start Smart Flag Football	960.00	960.00	960.00	960.00
210-51-5133	Start Smart Soccer	1,480.00	1,480.00	1,480.00	1,800.00
210-51-5135	Youth Sports Apparel	2,806.44	5,000.00	4,877.00	5,100.00
210-51-5140	Youth Soccer	1,573.13	4,470.00	4,400.00	4,470.00
210-51-5142	Youth Football	1,468.18	1,500.00	1,784.88	1,500.00
210-51-5144	Youth Baseball	1,221.60	12,850.00	12,000.00	12,850.00
210-51-5145	Youth Softball	0.00	2,900.00	0.00	2,900.00
210-51-5146	Youth Basketball	672.46	1,025.00	1,000.00	1,025.00
210-51-5148	Youth Volleyball	347.78	1,677.00	1,500.00	1,800.00
210-51-5149	Youth Tennis	0.00	480.00	1,067.60	500.00
210-51-5158	Adult Kickball	98.97	475.00	0.00	500.00
210-51-5161	Adult Tennis	0.00	480.00	1,067.60	500.00
210-51-5162	Adult Softball	1,729.76	5,775.00	4,500.00	5,950.00
210-51-5164	Adult Volleyball	620.00	1,300.00	1,250.00	1,350.00
	Adult Basketball	0.00	0.00	0.00	800.00
210-51-5165	NCSO Referees Admin Fee	5,625.00	8,000.00	8,000.00	8,000.00
210-51-5166	Instructor/Official Fees	23,475.80	30,000.00	30,000.00	32,000.00
210-51-5168	Computer Equip./Software	14,996.84	13,230.00	13,230.00	21,000.00
210-51-5181	Rec. Prog. Supplies/Exp.	5,407.41	15,000.00	15,000.00	16,000.00
210-51-5183	Batting Cages - Maint. & Oper.	5,370.00	10,500.00	10,250.00	11,000.00
210-51-5185	Ball Field/Cage Electricity	80.85	14,000.00	14,000.00	15,000.00
210-51-5186	Infield Mix	2,348.90	13,000.00	12,000.00	13,500.00
210-51-5190	Yoga Classes	0.00	0.00	0.00	500.00
210-51-5223	Operating Supplies	268.53	3,000.00	3,000.00	3,100.00
210-51-5356	Professional Services	210.00	0.00	0.00	0.00
210-51-5372	Staff Uniforms	2,136.42	2,500.00	2,500.00	2,750.00
210-51-5380	Professional Development	1,691.78	4,500.00	4,500.00	5,000.00
210-51-5392	Gym Rental	6,963.75	14,378.00	13,000.00	15,000.00
	Dues and Subscriptions	0.00	0.00	0.00	1,800.00
210-51-5401	Marketing Services	12,898.77	13,000.00	13,000.00	15,000.00
TOTAL		\$471,618.12	\$556,617.92	\$529,412.00	\$603,275.13



CIP

CAPITAL IMPROVEMENT PROJECTS



Capital Improvement Projects

The five-year Capital Improvement Project budget is used to account for financial resources that are used to construct/acquire major, long-lived general capital assets. These projects have been identified in the Capital Improvement Plan and are consistent with the Town's long-term goals.

Funding in 2024 is budgeted and adopted by the Board of Trustees. Funding in 2025-2028 is earmarked for project completion. This ensures the Town does not over allocate funds on multi-year projects. However, due to the Town's code requirements, the budget can only be officially appropriated on a year-to-year basis.

Process to Identify Project Funding

Priority I: IMPERATIVE

Projects that cannot reasonably be postponed in order to avoid harmful or otherwise undesirable consequences.

- Corrects a condition dangerous to public health or safety
- Satisfies a legal obligation
- Alleviates an emergency service disruption or deficiency
- Prevents irreparable damage to a valuable public facility

Priority II: ESSENTIAL

Projects that address clearly demonstrated needs or objectives.

- Rehabilitates or replaces an obsolete public facility or attachment thereto
- Stimulates economic growth and private capital investment
- Reduces future operating and maintenance costs
- Leverages available state or federal funding

Priority III: IMPORTANT

Projects that benefit the community but may be delayed without detrimental effects to basic services.

- Provides a new or expanded level of service
- Promotes intergovernmental cooperation
- Reduces energy consumption
- Enhances cultural or natural resources

Priority IV: DESIRABLE

- Desirable projects that are not included within five-year program because of funding limitations.

Water Fund

Capital Projects | Five Year Summary

GL	Project Name	2024	2025	2026	2027	2028	Description
211-80-4010	Water Plant Expansion Engineering and Construction	15,109,347					Engineering and construction cost to expand the Water Plant.
211-80-4014	Wilson Wellhouses Improvements	\$30,000	\$75,000				Variety of infrastructure improvements to address the well system, safety concerns, access hatches, fencing etc.
211-80-4019	Distribution System Master Plan		110,000				The current distribution masterplan is incomplete and was based on a modeling system that is no longer supported. The master plan includes a new distribution system model, identification of water main and/or pumping improvements, and alternative analysis.
211-80-4020	Buffalo Creek Booster Station					40,000	The Buffalo Creek Booster Station provides flow and pressure to the northwest area of town, such as Buffalo Creek and planned future developments. The station was not constructed with VFDs or adequate control systems, which impacts operation and consistent performance.
211-80-4079	Reservoir Management Project			100,000			This project is the starting point for a Reservoir Management Program. With the new plant coming online in 2024, Staff is looking to operate the plant for more than a year to determine the best multi-barrier approach to treating and delivering the highest quality drinking water possible. Needs may include additional water quality testing, data collection, and/or in-situ chemical or physical treatment.
211-80-5013	Automated Metering Infrastructure	228,600	228,600	228,600			Aligned with the 2018 Municipal Water Efficiency Plan, the Town aims to upgrade 1,300 residential meters to advanced metering for improved efficiency leak detection. A \$500,000 WaterSmart grant application is pending in 2023. If granted, project costs will total \$200,000; otherwise, it will extend over multiple years.
211-80-5030	Rehabilitation of Existing Potable Water Tanks	1,105,112					Re-coating the exterior of water storage tanks that are badly deteriorated.
211-80-5032	Pre-Treatment Facility Site Improvements	65,000					Miscellaneous improvements to the Pre-treatment site, including fencing, grading, drainage, and access.
Future	Water Treatment Plant Covered Equipment Storage		65,000				This storage facility will provide a secure, climate-protected place to store equipment.
Future	Water Treatment Plant Admin Building Design Alternatives		50,000	50,000			Planning and design.
Future	Water Treatment Plant Admin Building Construction			600,000	600,000		
Future	Water Oversizing Reimbursement Saddleback Subdivision			100,000	100,000	101,183	Required by the Development Agreement for Saddleback, as executed in 2018.
New CIP	SCADA Telemetry System Upgrade	40,000					Telemetry system upgrade to replace the existing point-to-point ethernet system at the WTP and various remote sites. This upgrade will greatly improve remote communications between remote sites and the main treatment facility.
New CIP	Programmable logic controllers (PLC) Upgrades	105,000					This project would replace and upgrade four programmable logic controllers (PLC) across multiple sites for the Water Treatment Facility. The current PLCs are beyond their useful life and no longer serviceable. Replacement of these PLCs were not include in the expansion project.
New Equip.	Front End Loader		225,000				
TOTAL:		\$16,683,059	\$753,600	\$1,078,600	\$700,000	\$141,183	

Sewer Fund

Capital Projects | Five Year Summary

GL	Project Name	2024	2025	2026	2027	2028	Description
211-80-4061	Water Reclamation Facility Engineering	944,326					Engineering cost associated with the expansion of the Water Reclamation Facility.
211-80-4062	Collection System Improvements				200,000	200,000	Programmed funding for wastewater collection system improvements as per the Collection Masterplan
211-80-4083	Water Reclamation Facility Construction	19,759,011					Construction cost associated with the expansion of the Water Reclamation Facility.
211-80-4084	Water Reclamation Facility Risk & Resiliency Assessment and Emergency Response Plan		85,000				Evaluate the town's wastewater system for risk and create an updated emergency response plan.
211-80-4089	Viewpoint Lift Station	167,500	1,220,000				Improvements needed at the lift station to increase capacity, operational efficiency, and reliability.
211-80-4091	Sewer Oversizing Reimbursement Sage Meadows 1st Development Agreement	30,520	48,130				The Town required the developer to oversize a sanitary sewer line within the project to accommodate future development.
Future	Sewer Oversizing Reimbursement Saddleback Development Agreement			96,000	96,000	96,030	Required by the Development Agreement for Saddleback, as executed in 2018.
Future	Orbal System Rehabilitation	831,600	1,247,400				Project to rehabilitate the orbal system. This project must be carefully timed so as to maintain operations as new expansion comes online.
New CIP	Roof Replacement for Existing Buildings	70,000	80,000	90,000			Address failing roof systems for the RAS/WAS, Lab, and Dewatering buildings
New Equip.	Gator with Plow	35,000					Additional site area and facilities require frequent snow removal to ensure adequate access and safety.
TOTAL:		\$21,837,957	\$2,680,530	\$186,000	\$296,000	\$296,030	

Street Fund

Capital Projects | Five Year Summary

GL	Project Name	2024	2025	2026	2027	2028	Description
211-80-4006	Old Town Street Repairs	530,250					Multi-year repair plan developed in 2016 to rehabilitate selected streets, curb/gutter and sidewalk in the Old Town area.
211-80-4007	Pavement Preventive Maintenance	108,045	118,850	130,734	143,808	158,189	Preventive maintenance for town streets, including crack seal, overlays, and other measures to lengthen lifespan of existing pavements.
211-80-4009	Pavement Condition Assessment	75,000					The Pavement Condition Assessment will evaluate Wellington streets and provide conceptual long-range planning information to prioritize, schedule and budget on-going street maintenance and repair.
211-80-4070	HWY 1 Intersection Improvements		100,000	150,000			Funding to support intersection improvements near PSD Middle/High School.
211-80-4076	Epoxy Street Striping		120,000				Contracted service to provide street lane striping with superior epoxy based materials.
211-80-5022	Cleveland Ave Improvements	600,000	1,600,000				Street improvements including ADA, sidewalk, drainage on Cleveland Ave.
211-80-5023	Street/Sidewalk Safety Improvements	160,000	164,086				Various sidewalk and accessibility improvements as funded with the HSIP grant.
211-80-5024	Transportation Master Plan	100,000					Strategic document that outlines goals, policies, and projects aimed at improving town's transportation system and infrastructure.
211-80-5025	Railroad/Road Improvements Sage Meadows Development Agreement	208,800	24,000	37,800			The Town partnered with developer to design and improve the railroad crossing at G.W. Bush.
Future	Street Rehabilitation		630,000	661,500	694,575	729,304	Multi-year rehabilitation plan as informed by the Paving Condition Assessment to repair town streets.
Future	Road Off-site Improvement/Saddleback			60,000	60,000	63,600	
New CIP	Old Town Sidewalk Pedestrian Improvements			577,250	577,250	577,250	
New Equip.	Vehicle Replacement	60,000		64,000		68,000	The goal of the vehicle replacement plan is to remove older vehicles in poor condition from the Town's fleet and replace those with more reliable new vehicles. These are anticipated to cost approximately \$60,000 in 2024 with price increases in future years.
New Equip.	Snow Material Storage Facility	48,000					
New Equip.	Liquid De-icing Equipment	18,000					
New Equip.	Street Striping Equipment		60,000				
New Equip.	Air Conditioner Recharge System		16,000				
New Equip.	Shop Air Conditioner	6,500					
TOTAL:		\$1,914,595	\$2,832,936	\$1,681,284	\$1,475,633	\$1,596,343	

Drainage Fund
Capital Projects | Five Year Summary

GL	Project Name	2024	2025	2026	2027	2028	Description
211-80-4038	Old Town Streets Repair	69,615					Multi-year repair plan developed to rehabilitate selected streets, curb/gutter and sidewalk in the Old Town area. This is the last project in a planned 6-year plan.
211-80-4039	Storm Drain & Pan Replacement	38,933	40,879	42,923	45,070		Address failing storm drainage appurtenances and identifies repairs such as pans.
211-80-4065	B-Dams Improvements	113,534	93,534	93,534	93,534	93,534	Cost share of flood early warning system, emergency response plan, and ongoing maintenance at B-Dams.
SDF231	Regional Drainage Improvements		1,000,000	1,100,000	1,200,000	1,300,000	Future projects as proposed by the Stormwater Masterplan
211-80-5027	Box Elder Creek LOMR	6,000					Prepare a Letter of Map Revision (LOMR) to modify the results of the Box Elder Creek floodplain restudy (RiskMap).
211-80-5028	Outfall for Cleveland Ave Improvements	230,000	700,000				As part of the larger Cleveland Avenue Improvement project, this storm drainage improvement is intended to reduce flooding of Cleveland Avenue.
Future	Street Rehabilitation		94,500	99,225	104,186	109,395	Various street repair and rehabilitation project throughout town.
Future	Stormwater Off-site Reimbursement -Saddleback			20,000	20,000	21,200	Required by the Development Agreement for Saddleback, as executed in 2018.
Future	Clark Reservoir Dredging					2,000,000	Project required by Boxelder Stormwater Authority.
TOTAL:		\$458,082	\$1,928,913	\$1,355,682	\$1,462,790	\$3,524,129	

Water Source Development
Capital Projects | Five Year Summary

GL	Project Name	2024	2025	2026	2027	2028	Description
211-80-5035	Water Source Development Plan	150,000					
211-80-5036	Water Purchase	2,500,000					Purchase of water shares.
TOTAL:		\$2,650,000	\$0	\$0	\$0	\$0	

Parks Fund
Capital Projects | Five Year Summary

GL	Project Name	2024	2025	2026	2027	2028	Description
211-80-4042	Parks Master Plan			80,000			Blueprint that guides the development and management of town's parks and recreational spaces.
211-80-4068	Replace Soft Trails	20,000					Replaces soft trails with concrete trails.
211-80-4077	Playground at Viewpointe Park		250,000				Replacement of playground at Viewpointe Park.
	Pour & Place Viewpointe Park		65,000				Add pour & place to Viewpointe Playground.
	Shade Structure		15,000				Shade structure at Viewpointe Park.
211-80-5039	Splashpad Chemical Room	125,000					Improvements needed to improve the safety in the splashpad chemical room. Rollover from 2023.
New CIP	WCP poured in place Border Replacement	10,000					Noted on CIRSA assessment
New CIP	Park Meadows Solar	15,000					This would include 3 lights for the Park.
New CIP	ADA Fishing Pier	50,000					PROST / community request. Seeking Grant Funding.
Future	ADA Bridge across Boxelder Creek		40,000				ADA access for public use and disc golfers at Griffin Greens.
New Equip.	Parks Truck		\$60,000				Replacement of aging parks truck.
New Equip.	Recreation Truck		\$60,000				Replacement of aging recreation vehicle.
New Equip.	Wellville Pump		\$80,000				
New Equip.	Used Groundmaster Mower	\$80,000					Added Harvest Park. Will create more efficiency.
TOTAL:		\$300,000	\$570,000	\$80,000	\$0	\$0	

General Fund

Capital Projects | Five Year Summary

GL	Project Name	2024	2025	2026	2027	2028	Description
211-80-4000	Downtown Master Plan			25,000	60,000		Strategy that outlines vision/guidelines for development and revitalization in downtown.
	Elevator in Muni Building	85,000					Installation of ADA Lift in Municipal Services Building.
211-80-4003	Town Hall/ Board Chambers Design		150,000				Planning and design effort to develop a strategy to support additional workspace needed for staff and public services.
211-80-4003	Town Hall/ Board Chambers Construction			350,000	5,000,000		Construction of a functional and efficient space that meets the needs of the community and organization.
211-80-4005	Community Center Feasibility Study		50,000				Comprehensive evaluation that assesses the viability and potential of a rec center considering factors of market demand, financial feasibility, and community support.
	Housing Needs Assessment	70,000					Detailed analysis that identifies and evaluations the current and future housing demands, trends, and challenges.
2100-80-4054	Tract F	75,000					Stormwater detention pond improvements on 12.5 parcel along I-25 frontage road.
	ADA Community Improvements	20,000	20,000	20,000	20,000	20,000	As needed funding source to make ADA infrastructure improvements.
	6th Street						
	Undergrounding/Lights Bonfire			75,000			
	Subdivision DA						
	Cemetery Mapping		\$20,000				
TOTAL:		\$250,000	\$240,000	\$470,000	\$5,080,000	\$20,000	

2024 Budget

November 20, 2023



Agenda

Budget Calendar

Budget Overview – Part IV

Major Budget Changes

General Fund Revenues

Street Fund

Water Fund

Sewer Fund

Storm Drainage Fund

Park Fund

Employee Compensation

Merit/COLA



2024 Budget Calendar

Sep 19:	Part I review of operating budgets
Oct 3:	Part II review of operating budgets
Oct 3:	Review of Capital Improvement Program
Oct 10:	Budget Overview
Oct 17:	Budget Boo-nanza
Nov 14:	Budget Update
Dec 12:	Budget Adoption



2024 Budget Update – Major Changes

- Revenue changes
 - Allocate 40% Use Tax to Parks \$196,000
 - Reduced estimate for building permits
 - General Fund -\$116,000
 - Water -\$215,000
 - Raw Water -\$775,000
 - Sewer -\$198,000
 - Add grant revenues
 - Streets \$824,000
 - Storm \$230,000



2024 Budget Update – Major Changes

- Operating Budget Reductions
 - General Fund -\$385,000
 - Other Funds -\$196,000
- Grants to Enterprise Funds
 - Water \$1,294,000
 - Sewer (2023 grant was already in budget) \$371,000
- Admin Overhead cost update
 - Water -\$107,000
 - Sewer -\$105,000
- Additional NPIC water cost \$325,000

Budget Update – 2024 Proposed Budget All Funds

	General Fund	Street Fund	Water Fund	Sewer Fund	Storm Fund	Park Fund	Trust Funds	Total
Beg Fund Balance	\$8,196,194	\$5,177,587	\$19,284,848	\$5,404,572	\$1,418,964	\$2,331,399	\$1,562,343	\$43,375,907
Operations								
Revenue	6,813,488	3,052,350	6,955,263	3,713,527	991,022	1,517,950	122,500	23,166,100
Transfers In	1,689,603	0	695,000	371,000	0	0	0	2,755,603
	8,503,091	3,052,350	7,650,263	4,084,527	991,022	1,517,950	122,500	25,921,703
Expenditures	8,067,940	970,322	4,997,701	1,381,658	484,053	1,410,375	0	17,312,049
Debt Service	0	0	1,464,694	2,468,119	0	252,000	0	4,184,813
Transfers Out - Other	1,066,000	355,982	461,429	462,992	179,861	229,338	0	2,755,602
	9,133,940	1,326,304	6,923,824	4,312,769	663,914	1,891,713	0	24,252,464
Net Operations	-630,849	1,726,046	726,439	-228,242	327,108	-373,763	122,500	1,669,239
Capital								
Loan Proceeds	0	0	2,598,641	17,365,003	0	0	0	19,963,644
Capital Projects	250,000	1,914,595	19,333,059	21,837,957	458,082	300,000	0	44,093,693
Net Capital	-250,000	-1,914,595	-16,734,418	-4,472,954	-458,082	-300,000	0	-24,130,049
Rev over Exp & Trans	-880,849	-188,549	-16,007,980	-4,701,196	-130,974	-673,763	122,500	-22,460,811
End Fund Balance	\$7,315,345	\$4,989,038	\$3,276,869	\$703,376	\$1,287,990	\$1,657,636	\$1,684,843	\$20,915,097

General Fund Budget Overview

	2022	2023	2024
	Actual	Estimated	Proposed
Beg Fund Balance	\$7,465,227	\$8,214,756	\$8,196,194
Revenue	6,356,924	6,089,310	6,813,488
Transfers In - Admin Overhead	3,100,732	0	1,689,603
	9,457,656	6,089,310	8,503,091
Expenditures	7,046,957	5,172,872	8,067,940
Transfers Out to Capital Projects	618,170	0	250,000
Transfers Out to Water Fund	653,000	599,000	695,000
Transfers Out to Sewer Fund	390,000	336,000	371,000
	8,708,127	6,107,872	9,383,940
Rev over Exp and Transfers	749,529	-18,562	-880,849
End Fund Balance	\$8,214,756	\$8,196,194	\$7,315,345

Street Fund Budget Overview

	2022 Actual	2023 Estimated	2024 Proposed
Beg Fund Balance	\$3,690,406	\$4,448,140	\$5,177,587
Revenue	2,249,356	2,290,050	3,052,350
Expenditures	535,050	1,010,603	970,322
Transfers Out to General Fund	631,107	0	355,982
Transfers Out to Capital Projects	325,465	550,000	1,914,595
	1,491,622	1,560,603	3,240,899
Rev over Exp and Transfers	757,734	729,447	-188,549
End Fund Balance	\$4,448,140	\$5,177,587	\$4,989,038

Water Fund Budget Overview

	2022	2023	2024
	Actual	Estimated	Proposed
Beg Fund Balance	\$19,018,658	\$16,820,333	\$19,284,848
Revenue	7,794,455	5,996,426	6,955,263
Transfers In from General Fund	653,000	599,000	695,000
Loan Proceeds	4,943,974	17,257,385	2,598,641
	13,391,429	23,852,811	10,248,904
Expenditures	4,628,160	3,915,311	4,997,701
Debt Service	1,585,372	1,490,399	1,464,694
Transfers Out to Capital Projects	8,401,796	15,982,586	19,333,059
Transfers Out to General Fund	974,426	0	461,429
	15,589,754	21,388,296	26,256,883
Rev over Exp and Transfers	-2,198,325	2,464,515	-16,007,980
End Fund Balance	\$16,820,333	\$19,284,848	\$3,276,869

Water Fund Reserves - 2024

	Impact Fee	Raw Water	Operations	Fund Balance
Beg Fund Balance	\$6,895,956	\$10,431,100	\$1,957,792	\$19,284,848
Revenue	1,199,943	310,250	5,445,070	6,955,263
Transfers In from General Fund	0	0	695,000	695,000
Intrafund Loans	6,000,000	-6,000,000	0	0
Loan Proceeds	2,598,641	0	0	2,598,641
	9,798,583	-5,689,750	6,140,070	10,248,904
Expenditures	0	0	4,997,701	4,997,701
Debt Service	1,464,694	0	0	1,464,694
Transfers Out to Capital Projects	15,109,347	2,650,000	1,573,712	19,333,059
Transfers Out to General Fund	0	0	461,429	461,429
	16,574,041	2,650,000	7,032,843	26,256,884
Rev over Exp and Transfers	-6,775,458	-8,339,750	-892,773	-16,007,979
End Fund Balance	\$120,498	\$2,091,350	\$1,065,019	\$3,276,869

Sewer Fund Budget Overview

	2022	2023	2024
	Actual	Estimated	Proposed
Beg Fund Balance	<u>\$7,277,213</u>	<u>\$721,809</u>	<u>\$5,404,572</u>
Revenue	2,964,613	3,366,852	3,713,527
Transfers in from General Fund	390,000	336,000	371,000
Loan Proceeds	9,343,069	21,791,929	17,365,003
	<u>12,697,682</u>	<u>25,494,781</u>	<u>21,449,530</u>
Expenditures	1,195,618	1,662,827	1,381,658
Expenditure - Debt Principal	3,498,296	1,940,781	2,468,119
Transfers Out to General Fund	842,378	0	462,992
Transfers Out to Capital Projects	13,716,794	17,208,410	21,837,957
	<u>19,253,086</u>	<u>20,812,018</u>	<u>26,150,726</u>
Rev over Exp and Transfers	<u>-6,555,404</u>	<u>4,682,764</u>	<u>-4,701,196</u>
End Fund Balance	<u><u>\$721,809</u></u>	<u><u>\$5,404,573</u></u>	<u><u>\$703,376</u></u>



Sewer Fund Budget Shortfall in 2025

- Sewer Fund is in the black \$703,000 for 2024
- Current model shows a \$1.5 million shortfall in 2025 and return to positive ending balance in 2028
- Options for managing the projected 2025 shortfall:
 - Interfund loan of \$1.5 million from General Fund or Street Fund or a combination
 - Reconsider timing of Capital Projects in 2025
 - Potential for savings from project contingency account
- As we approach 2025 the financial picture will become clearer and staff will bring specific options to the Board

Storm Drainage Fund Budget Overview

	2022 Actual	2023 Estimated	2024 Proposed
Beg Fund Balance	\$986,430	\$1,311,277	\$1,418,964
Revenue	799,801	886,822	991,022
Transfers In	0	0	0
	<u>799,801</u>	<u>886,822</u>	<u>991,022</u>
Expenditures	99,135	626,835	484,053
Transfers Out to General Fund	242,833	0	179,861
Transfers Out to Capital Projects	132,986	152,300	458,082
	<u>474,954</u>	<u>779,135</u>	<u>1,121,996</u>
Rev over Exp and Transfers	<u>324,847</u>	<u>107,687</u>	<u>-130,974</u>
End Fund Balance	<u>\$1,311,277</u>	<u>\$1,418,964</u>	<u>\$1,287,990</u>

Park Fund Budget Overview

	2022	2023	2024
	Actual	Estimated	Proposed
Beg Fund Balance	<u>\$2,327,267</u>	<u>\$2,304,448</u>	<u>\$2,331,399</u>
Revenue	1,801,491	1,699,361	1,517,950
Transfers In	0	0	0
	<u>1,801,491</u>	<u>1,699,361</u>	<u>1,517,950</u>
Expenditures	1,099,915	1,393,731	1,410,375
Debt Service	269,460	268,679	252,000
Transfers Out to General Fund	409,988	0	229,338
Transfers Out to Capital Projects	44,948	10,000	300,000
	<u>1,824,311</u>	<u>1,672,410</u>	<u>2,191,713</u>
Rev over Exp and Transfers	<u>-22,820</u>	<u>26,951</u>	<u>-673,763</u>
End Fund Balance	<u><u>\$2,304,447</u></u>	<u><u>\$2,331,399</u></u>	<u><u>\$1,657,636</u></u>



Questions?



Finance Committee Meeting

Date: November 20, 2023
Subject: September 2023 Financial Statements

- **Don Rhoads, Finance Director/Treasurer**

BACKGROUND / DISCUSSION

STAFF RECOMMENDATION

ATTACHMENTS

1. Treasurers Report - Sept 2023 - 11-17-23 update

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TAX REVENUE</u>					
201-01-3110	PROPERTY TAXES	32,497.38	1,851,685.22	1,681,506.00	(170,179.22)	110.1
201-01-3130	SALES TAX	237,376.82	1,951,877.10	2,467,524.00	515,646.90	79.1
201-01-3135	SEVERANCE TAX	106,343.58	106,343.58	75,000.00	(31,343.58)	141.8
201-01-3140	USE TAX - BUILDING MATERIALS	11,551.78	400,776.52	347,160.00	(53,616.52)	115.4
201-01-3320	CIGARETTE TAX	1,760.98	5,938.93	7,000.00	1,061.07	84.8
	TOTAL TAX REVENUE	389,530.54	4,316,621.35	4,578,190.00	261,568.65	94.3
	<u>BUILDING PERMITS</u>					
201-02-3155	TOWN PLAN REVIEW FEES	1,535.00	19,629.33	21,000.00	1,370.67	93.5
201-02-3430	COUNTY TAX VENDORS FEE	.00	3,451.23	6,500.00	3,048.77	53.1
201-02-3435	FIRE DEPT. VENDOR FEE	.00	1,866.87	2,500.00	633.13	74.7
201-02-3450	BLDG. ADMIN. FEE	1,140.94	24,323.86	53,000.00	28,676.14	45.9
201-02-3462	BLDG. INSPECTION FEES	12,129.62	273,862.47	480,600.00	206,737.53	57.0
	TOTAL BUILDING PERMITS	14,805.56	323,133.76	563,600.00	240,466.24	57.3
	<u>FRANCHISE FEES</u>					
201-03-3160	FRANCHISE FEE-ELECTRICITY	10,827.88	134,622.79	170,000.00	35,377.21	79.2
201-03-3170	FRANCHISE FEE-NATURAL GAS	1,666.67	13,333.36	17,000.00	3,666.64	78.4
201-03-3180	FRANCHISE FEE-TELEPHONE	.00	77.55	22,470.00	22,392.45	.4
201-03-3190	FRANCHISE FEE-CABLE TELEVISION	.00	24,946.21	50.00	(24,896.21)	49892.
	TOTAL FRANCHISE FEES	12,494.55	172,979.91	209,520.00	36,540.09	82.6
	<u>LICENSES & PERMITS</u>					
201-04-3210	LIQUOR LICENSE	126.25	2,275.00	.00	(2,275.00)	.0
201-04-3220	BUSINESS LICENSE	855.00	19,687.50	18,700.00	(987.50)	105.3
	TOTAL LICENSES & PERMITS	981.25	21,962.50	18,700.00	(3,262.50)	117.5
	<u>FEES FOR SERVICE</u>					
201-05-3420	LAND USE FEES	.00	60,364.40	33,000.00	(27,364.40)	182.9
201-05-3460	GENERAL CHARGES FOR SERVICES	90.00	3,685.88	.00	(3,685.88)	.0
201-05-3510	COMMUNITY CENTER USER FEES	250.00	3,570.00	2,000.00	(1,570.00)	178.5
201-05-3520	WEED / REFUSE REMOVAL	.00	1,890.00	.00	(1,890.00)	.0
	TOTAL FEES FOR SERVICE	340.00	69,510.28	35,000.00	(34,510.28)	198.6

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>FINES & PENALTIES</u>					
201-06-3550	COURT FINES & COSTS	2,840.00	22,718.50	10,000.00	(12,718.50)	227.2
201-06-3555	LCSS ADMINISTRATIVE FEES	60.00	1,381.00	1,500.00	119.00	92.1
	TOTAL FINES & PENALTIES	2,900.00	24,099.50	11,500.00	(12,599.50)	209.6
	<u>CEMETERY REVENUES</u>					
201-07-3470	CEMETERY-GRAVE OPENINGS	.00	2,800.00	.00	(2,800.00)	.0
201-07-3480	CEMETERY-PERPETUAL CARE	.00	450.00	.00	(450.00)	.0
201-07-3490	CEMETERY-SALE OF LOTS	.00	4,500.00	9,500.00	5,000.00	47.4
	TOTAL CEMETERY REVENUES	.00	7,750.00	9,500.00	1,750.00	81.6
	<u>MISCELLANEOUS REVENUE</u>					
201-08-3355	INVESTMENT EARNINGS - LIBRARY	2,030.31	16,799.54	7,500.00	(9,299.54)	224.0
201-08-3373	LIBRARY CONTRIB./FINES/MISC.	442.00	5,154.15	1,500.00	(3,654.15)	343.6
201-08-3440	SALE OF MAPS & PUBLICATIONS	.00	30.00	.00	(30.00)	.0
201-08-3610	INVESTMENT EARNINGS-GENERAL	32,691.09	270,385.16	22,000.00	(248,385.16)	1229.0
201-08-3630	CAR SHOW REVENUE	.00	800.00	.00	(800.00)	.0
201-08-3660	COMMUNITY ACTIVITIES COMMISSIO	.00	120.00	.00	(120.00)	.0
201-08-3690	MISCELLANEOUS REVENUE	.00	10.20	30,000.00	29,989.80	.0
201-08-3910	SALE OF ASSETS	210.00	527.00	.00	(527.00)	.0
201-08-3912	WATER SHARE RENTAL	.00	12,060.00	.00	(12,060.00)	.0
	TOTAL MISCELLANEOUS REVENUE	35,373.40	305,886.05	61,000.00	(244,886.05)	501.5
	TOTAL FUND REVENUE	456,425.30	5,241,943.35	5,487,010.00	245,066.65	95.5

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
201-11-5100 WAGES & SALARIES	900.00	.00	.00	.00	.0
201-11-5102 BENEFITS	1,446.75	6,607.60	859.00	(5,748.60)	769.2
201-11-5107 ELECTED OFFICIAL COMPENSATION	.00	8,100.00	10,800.00	2,700.00	75.0
201-11-5192 CAC PROGRAM EXPENDITURES	.00	26,312.35	40,430.00	14,117.65	65.1
201-11-5331 PUBLISHING & LEGAL NOTICES	.00	3,547.35	1,700.00	(1,847.35)	208.7
201-11-5335 DUES & SUBSCRIPTIONS	.00	3,819.00	4,058.00	239.00	94.1
201-11-5352 MUNICIPAL LEGAL SERVICES	3,569.00	25,730.24	35,000.00	9,269.76	73.5
201-11-5363 R&M COMPUTER/OFFICE EQUIPMENT	.00	477.00	.00	(477.00)	.0
201-11-5380 PROFESSIONAL DEVELOPMENT	.00	8,184.64	10,000.00	1,815.36	81.9
201-11-5950 BOARD OUTREACH	.00	51,407.00	51,407.00	.00	100.0
201-11-5951 BOARD DISCRETIONARY FUND	.00	1,176.96	20,000.00	18,823.04	5.9
201-11-5952 HARDSHIP UTILITY GRANT	.00	2,100.00	12,000.00	9,900.00	17.5
TOTAL LEGISLATIVE	5,915.75	137,462.14	186,254.00	48,791.86	73.8
<u>JUDICIAL</u>					
201-12-5100 WAGES & SALARIES	816.00	6,124.46	11,161.00	5,036.54	54.9
201-12-5102 BENEFITS	234.18	2,501.38	2,987.00	485.62	83.7
201-12-5109 MAGISTRATE	.00	3,000.00	9,000.00	6,000.00	33.3
201-12-5214 OFFICE SUPPLIES	.00	67.69	1,000.00	932.31	6.8
201-12-5359 PROSECUTING ATTORNEY	67.00	12,935.00	8,250.00	(4,685.00)	156.8
201-12-5380 PROFESSIONAL DEVELOPMENT	771.28	1,203.28	1,500.00	296.72	80.2
201-12-5394 JURY FEES	.00	.00	1,000.00	1,000.00	.0
201-12-5498 COURT APPOINTED COUNSEL	.00	.00	1,000.00	1,000.00	.0
201-12-5499 TRANSLATOR FEES	.00	.00	500.00	500.00	.0
TOTAL JUDICIAL	1,888.46	25,831.81	36,398.00	10,566.19	71.0
<u>ADMINISTRATION</u>					
201-13-5100 WAGES & SALARIES	24,511.69	223,550.73	313,810.00	90,259.27	71.2
201-13-5102 BENEFITS	5,125.65	57,668.30	73,655.00	15,986.70	78.3
201-13-5214 OFFICE SUPPLIES	67.96	2,118.53	1,500.00	(618.53)	141.2
201-13-5335 DUES & SUBSCRIPTION	.00	5,074.39	8,500.00	3,425.61	59.7
201-13-5336 PUBLIC RELATIONS	.00	.00	2,500.00	2,500.00	.0
201-13-5352 LEGAL SERVICES	6,232.00	29,108.71	65,000.00	35,891.29	44.8
201-13-5356 PROFESSIONAL FEES	.00	21,150.00	30,000.00	8,850.00	70.5
201-13-5363 R&M COMPUTER/OFFICE EQUIPMENT	.00	1,534.30	5,000.00	3,465.70	30.7
201-13-5380 PROFESSIONAL DEVELOPMENT	370.00	4,608.63	2,795.00	(1,813.63)	164.9
201-13-5381 MILEAGE REIMBURSEMENT	.00	555.44	.00	(555.44)	.0
201-13-5496 COMMUNITY RELATIONS	702.11	2,494.73	11,646.00	9,151.27	21.4
201-13-5933 SENIOR'S VAN	527.26	8,905.93	8,000.00	(905.93)	111.3
TOTAL ADMINISTRATION	37,536.67	356,769.69	522,406.00	165,636.31	68.3

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>FINANCE</u>					
201-14-5100	WAGES & SALARIES	(28,010.49)	40,509.63	59,291.00	18,781.37	68.3
201-14-5102	BENEFITS	1,270.64	9,485.61	37,605.00	28,119.39	25.2
201-14-5214	OFFICE SUPPLIES	(10.65)	445.52	1,500.00	1,054.48	29.7
201-14-5311	POSTAGE	.00	1,904.61	1,000.00	(904.61)	190.5
201-14-5321	PRINTING SERVICES	8,803.12	32,035.18	.00	(32,035.18)	.0
201-14-5335	DUES AND SUBSCRIPTIONS	.00	964.00	1,200.00	236.00	80.3
201-14-5338	BANK SERVICE CHARGE	(637.20)	85.99	.00	(85.99)	.0
201-14-5353	ACCOUNTING & AUDITING	.00	5,000.00	45,000.00	40,000.00	11.1
201-14-5356	PROFESSIONAL SERVICES	61,004.04	100,401.54	106,075.00	5,673.46	94.7
201-14-5363	R&M COMPUTER/OFFICE EQUIP	.00	.27	6,000.00	5,999.73	.0
201-14-5380	PROFESSIONAL DEVELOPMENT	.00	.00	3,000.00	3,000.00	.0
201-14-5381	MILEAGE REIMBURSEMENT	.00	.00	200.00	200.00	.0
201-14-5510	INSURANCE & BONDS	41,807.97	174,473.03	170,000.00	(4,473.03)	102.6
201-14-5560	COUNTY TREAS. FEES	.00	.00	60,000.00	60,000.00	.0
201-14-5950	DOCUMENT SHREDDING	.00	75.00	200.00	125.00	37.5
	TOTAL FINANCE	84,227.43	365,380.38	491,071.00	125,690.62	74.4
	<u>TOWN CLERK</u>					
201-15-5100	WAGES & SALARIES	9,658.72	69,795.84	113,755.00	43,959.16	61.4
201-15-5102	BENEFITS	2,062.58	18,793.82	36,011.00	17,217.18	52.2
201-15-5214	OFFICE SUPPLIES	.00	632.61	1,500.00	867.39	42.2
201-15-5331	PUBLISHING & LEGAL NOTICES	.00	747.13	3,500.00	2,752.87	21.4
201-15-5335	DUES & SUBSCRIPTIONS	(239.90)	118.18	826.00	707.82	14.3
201-15-5356	PROFESSIONAL SERVICES	77.00	2,766.00	4,000.00	1,234.00	69.2
201-15-5363	R&M COMPUTER/OFFICE EQUIP.	.00	.00	5,000.00	5,000.00	.0
201-15-5380	PROFESSIONAL DEVELOPMENT	.00	1,410.96	5,000.00	3,589.04	28.2
201-15-5381	MILEAGE REIMBURSEMENT	.00	.00	150.00	150.00	.0
201-15-5530	CODE REVIEW & UPDATE	.00	.00	5,000.00	5,000.00	.0
	TOTAL TOWN CLERK	11,558.40	94,264.54	174,742.00	80,477.46	53.9

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>HUMAN RESOURCES</u>					
201-16-5100	WAGES & SALARIES	3,415.97	31,860.84	40,404.00	8,543.16	78.9
201-16-5102	BENEFITS	791.33	9,942.80	13,420.00	3,477.20	74.1
201-16-5103	TEMPORARY EMPLOYMENT SERVICES	5,980.00	5,980.00	10,000.00	4,020.00	59.8
201-16-5214	OFFICE SUPPLIES	30.75	250.43	1,500.00	1,249.57	16.7
201-16-5226	EXECUTIVE SEARCH	.00	.00	14,775.00	14,775.00	.0
201-16-5335	DUES & SUBSCRIPTIONS	.00	7,700.00	8,000.00	300.00	96.3
201-16-5356	PROFESSIONAL FEES	.00	895.25	3,000.00	2,104.75	29.8
201-16-5380	PROFESSIONAL DEVELOPMENT	(30.71)	2,199.48	12,000.00	9,800.52	18.3
201-16-5580	EMPLOYEE DRUG TESTING	.00	746.52	2,500.00	1,753.48	29.9
201-16-5582	EMPLOYEE RELATIONS COMMITTEE	.00	4,556.55	15,000.00	10,443.45	30.4
201-16-5583	BACKGROUND CHECK	.00	1,818.00	3,000.00	1,182.00	60.6
201-16-5948	EMPLOYEE APPAREL	.00	610.81	2,000.00	1,389.19	30.5
201-16-5949	EMPLOYEE ADVERTISING	678.24	1,077.24	3,500.00	2,422.76	30.8
	TOTAL HUMAN RESOURCES	10,865.58	67,637.92	129,099.00	61,461.08	52.4
	<u>INFORMATION TECHNOLOGY</u>					
201-17-5100	WAGES & SALARIES	2,530.00	23,810.38	33,650.00	9,839.62	70.8
201-17-5102	BENEFITS	.00	5,699.97	7,318.00	1,618.03	77.9
201-17-5214	OFFICE SUPPLIES	36.50	36.50	1,500.00	1,463.50	2.4
201-17-5345	TELEPHONE SERVICES	2,793.25	44,159.18	66,650.00	22,490.82	66.3
201-17-5380	PROFESSIONAL DEVELOPMENT	.00	.00	1,500.00	1,500.00	.0
201-17-5381	MILEAGE REIMBURSEMENT	.00	23.50	.00	(23.50)	.0
201-17-5384	INTERNET SERVICES	7,802.36	27,179.13	45,500.00	18,320.87	59.7
201-17-5579	SOFTWARE LICENSE/SUPPORT	12,110.92	79,414.77	158,180.00	78,765.23	50.2
201-17-5585	WEBSITE MAINTENANCE	3,553.95	12,029.70	12,000.00	(29.70)	100.3
201-17-5947	COPIER EXPENSE	.00	10,480.73	6,000.00	(4,480.73)	174.7
	TOTAL INFORMATION TECHNOLOGY	28,826.98	202,833.86	332,298.00	129,464.14	61.0
	<u>PLANNING AND ZONING</u>					
201-18-5100	WAGES & SALARIES	30,598.67	265,578.87	380,906.00	115,327.13	69.7
201-18-5102	BENEFITS	6,356.75	70,357.55	101,007.00	30,649.45	69.7
201-18-5214	OFFICE SUPPLIES	218.13	827.25	1,000.00	172.75	82.7
201-18-5331	RECORDING & LEGAL PUBLISHING	485.00	1,516.97	2,500.00	983.03	60.7
201-18-5335	DUES & SUBSCRIPTIONS	1,358.00	1,424.54	1,996.00	571.46	71.4
201-18-5350	BUILDING INSP. FEE REMITTANCE	7,397.95	160,986.43	272,900.00	111,913.57	59.0
201-18-5355	REIMBURSABLE SERVICES	600.00	4,200.00	40,000.00	35,800.00	10.5
201-18-5356	PROFESSIONAL SERVICES	.00	4,960.01	17,000.00	12,039.99	29.2
201-18-5372	UNIFORMS	.00	.00	300.00	300.00	.0
201-18-5374	HUMANE SOCIETY HOLDING CHARGES	.00	5,935.00	8,000.00	2,065.00	74.2
201-18-5375	PROTECTIVE INSP. EQUIPMENT	.00	.00	900.00	900.00	.0
201-18-5380	PROFESSIONAL DEVELOPMENT	281.53	2,647.33	6,066.00	3,418.67	43.6
	TOTAL PLANNING AND ZONING	47,296.03	518,433.95	832,575.00	314,141.05	62.3

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>LAW ENFORCEMENT</u>					
201-21-5364	LC SO - PERSONNEL	446,284.41	1,338,853.23	1,785,138.00	446,284.77	75.0
201-21-5378	LC SO - OFFICE RENTAL/MAINT.	.00	14,903.30	.00	(14,903.30)	.0
	TOTAL LAW ENFORCEMENT	446,284.41	1,353,756.53	1,785,138.00	431,381.47	75.8
	<u>PROTECTIVE INSPECTIONS</u>					
201-24-5345	TELEPHONE SERVICES	147.01	1,344.79	.00	(1,344.79)	.0
	TOTAL PROTECTIVE INSPECTIONS	147.01	1,344.79	.00	(1,344.79)	.0
	<u>PUBLIC WORKS</u>					
201-34-5100	WAGES & SALARIES	13,224.75	117,840.32	161,292.00	43,451.68	73.1
201-34-5101	SEASONALS	.00	.00	10,000.00	10,000.00	.0
201-34-5102	BENEFITS	3,189.91	66,713.99	25,402.00	(41,311.99)	262.6
201-34-5231	FUEL, OIL & GREASE	2,909.13	20,677.53	8,000.00	(12,677.53)	258.5
201-34-5233	R&M- MACHINERY & EQUIP. PARTS	6,380.54	34,579.79	35,000.00	420.21	98.8
201-34-5241	SHOP SUPPLIES	.00	(129.86)	.00	129.86	.0
201-34-5329	HOA FEES	.00	708.00	420.00	(288.00)	168.6
201-34-5335	DUES & SUBSCRIPTIONS	.00	2,047.52	6,500.00	4,452.48	31.5
201-34-5356	PROFESSIONAL SERVICES	.00	20,446.83	40,000.00	19,553.17	51.1
201-34-5363	R&M COMPUTER/OFFICE EQUIP.	.00	5,479.05	7,500.00	2,020.95	73.1
201-34-5370	PPE ALLOWANCE	.00	(65.96)	1,400.00	1,465.96	(4.7)
201-34-5372	UNIFORMS	243.40	16,413.96	15,000.00	(1,413.96)	109.4
201-34-5380	PROFESSIONAL DEVELOPMENT	613.06	6,613.66	12,300.00	5,686.34	53.8
201-34-5398	WASTE COLLECTION SERVICE	850.48	2,354.62	8,500.00	6,145.38	27.7
201-34-5422	SMALL TOOLS	.00	.00	500.00	500.00	.0
201-34-5456	MOSQUITO CONTROL	.00	12,375.00	15,200.00	2,825.00	81.4
201-34-5512	INSURANCE-PROPERTY RELATED	.00	(35,839.10)	.00	35,839.10	.0
201-34-5941	PW OFFICE SUPPLIES	1,104.17	4,539.83	16,500.00	11,960.17	27.5
201-34-5947	COPIER EXPENSE	.00	1,133.69	8,000.00	6,866.31	14.2
	TOTAL PUBLIC WORKS	28,515.44	275,888.87	371,514.00	95,625.13	74.3
	<u>CEMETERY</u>					
201-42-5382	GROUNDS MAINTENANCE SERVICE	2,680.00	2,680.00	5,000.00	2,320.00	53.6
201-42-5423	SAND & GRAVEL & ROAD BASE	.00	126.02	5,000.00	4,873.98	2.5
201-42-5454	SURVEY	.00	.00	20,000.00	20,000.00	.0
	TOTAL CEMETERY	2,680.00	2,806.02	30,000.00	27,193.98	9.4

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>GEN. USE BLDGS. & COM. CENTERS</u>					
201-49-5341	ELECTRICITY	.00	1,161.65	18,123.00	16,961.35	6.4
201-49-5342	WATER	.00	.00	4,000.00	4,000.00	.0
201-49-5343	SEWER	.00	.00	2,000.00	2,000.00	.0
201-49-5344	NATURAL GAS - HEAT	315.12	20,123.90	15,600.00	(4,523.90)	129.0
201-49-5346	STORM DRAINAGE	.00	.00	3,000.00	3,000.00	.0
201-49-5367	R&M SERV./SUPPLIES - BUILDINGS	29.98	9,091.42	30,900.00	21,808.58	29.4
201-49-5368	CLEANING SUPPLIES	.00	.00	2,200.00	2,200.00	.0
201-49-5369	JANITORIAL SERVICE	9,056.25	39,573.75	40,000.00	426.25	98.9
	TOTAL GEN. USE BLDGS. & COM. CENTERS	9,401.35	69,950.72	115,823.00	45,872.28	60.4
	<u>ECONOMIC DEVELOPMENT</u>					
201-51-5102	BENEFITS	.00	89.83	.00	(89.83)	.0
	TOTAL ECONOMIC DEVELOPMENT	.00	89.83	.00	(89.83)	.0
	<u>LIBRARY</u>					
201-55-5100	WAGES & SALARIES	23,027.01	205,601.21	276,471.00	70,869.79	74.4
201-55-5101	SEASONAL	.00	7,566.56	5,000.00	(2,566.56)	151.3
201-55-5102	BENEFITS	3,880.76	46,170.82	68,927.00	22,756.18	67.0
201-55-5214	OFFICE SUPPLIES	380.67	10,874.49	9,000.00	(1,874.49)	120.8
201-55-5311	POSTAGE	.00	8.00	200.00	192.00	4.0
201-55-5321	PRINTING SERVICES	.00	400.00	1,000.00	600.00	40.0
201-55-5331	PUBLISHING & LEGAL NOTICES	.00	.00	700.00	700.00	.0
201-55-5333	DUES	.00	120.00	200.00	80.00	60.0
201-55-5337	PROGRAMS	.00	5,634.40	5,000.00	(634.40)	112.7
201-55-5345	TELEPHONE SERVICES	.00	80.06	.00	(80.06)	.0
201-55-5347	STORY TIME SUPPLIES	.00	81.72	200.00	118.28	40.9
201-55-5380	PROFESSIONAL DEVELOPMENT	.00	567.00	600.00	33.00	94.5
201-55-5384	INTERNET SERVICE	.00	.00	2,000.00	2,000.00	.0
201-55-5387	SPECIAL EVENT SUPPLIES	72.22	87.41	375.00	287.59	23.3
201-55-5579	SOFTWARE LICENSE/SUPPORT	.00	6,569.37	8,500.00	1,930.63	77.3
201-55-5792	MULTI MEDIA	102.88	1,904.21	3,500.00	1,595.79	54.4
201-55-5793	E-BOOKS - SUBSCRIPTION/MISC.	.00	4,550.00	5,500.00	950.00	82.7
201-55-5900	LIBRARY BOOKS	8,023.92	18,782.44	18,000.00	(782.44)	104.4
201-55-5902	COURIER SERVICE	.00	34.06	2,500.00	2,465.94	1.4
201-55-5903	GRANTS	.00	(9,975.00)	11,000.00	20,975.00	(90.7)
	TOTAL LIBRARY	35,487.46	299,056.75	418,673.00	119,616.25	71.4
	TOTAL FUND EXPENDITURES	750,630.97	3,771,507.80	5,425,991.00	1,654,483.20	69.5
	NET REVENUE OVER EXPENDITURES	(294,205.67)	1,470,435.55	61,019.00	(1,409,416.55)	2409.8

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>TAX REVENUE</u>					
203-01-3130	SALES TAX	65,263.49	536,511.76	678,569.00	142,057.24	79.1
203-01-3312	MOTOR VEHICLE SPEC. OWNERSHIP	.00	.00	90,000.00	90,000.00	.0
203-01-3313	MOTOR VEHICLE REGISTRATION TAX	.00	.00	27,810.00	27,810.00	.0
203-01-3315	MOTOR VEHICLE USE TAX	87,879.08	654,488.42	848,720.00	194,231.58	77.1
203-01-3335	HIGHWAY USERS TAX	30,555.06	388,073.25	305,632.00	(82,441.25)	127.0
203-01-3337	ROAD & BRIDGE TAX	.00	.00	49,000.00	49,000.00	.0
	<u>TOTAL TAX REVENUE</u>	<u>183,697.63</u>	<u>1,579,073.43</u>	<u>1,999,731.00</u>	<u>420,657.57</u>	<u>79.0</u>
	<u>LICENSES & PERMITS</u>					
203-04-3343	STREET CUT PERMITS	(3,450.00)	350.00	250.00	(100.00)	140.0
203-04-3350	DEVELOPER ROAD FEE ESCROW	.00	600.00	.00	(600.00)	.0
203-04-3376	BP ROAD IMPACT FEE	.00	115,701.20	.00	(115,701.20)	.0
	<u>TOTAL LICENSES & PERMITS</u>	<u>(3,450.00)</u>	<u>116,651.20</u>	<u>250.00</u>	<u>(116,401.20)</u>	<u>46660.</u>
	<u>MISCELLANEOUS REVENUE</u>					
203-08-3610	INVESTMENT EARNINGS	8,388.94	61,450.36	1,000.00	(60,450.36)	6145.0
203-08-3910	SALE OF ASSETS	.00	3,389.30	1,000.00	(2,389.30)	338.9
	<u>TOTAL MISCELLANEOUS REVENUE</u>	<u>8,388.94</u>	<u>64,839.66</u>	<u>2,000.00</u>	<u>(62,839.66)</u>	<u>3242.0</u>
	<u>TOTAL FUND REVENUE</u>	<u>188,636.57</u>	<u>1,760,564.29</u>	<u>2,001,981.00</u>	<u>241,416.71</u>	<u>87.9</u>

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ADMINISTRATIVE</u>					
203-15-5100	WAGES & SALARIES	17,850.27	161,886.71	244,877.82	82,991.11	66.1
203-15-5102	BENEFITS	3,700.47	42,608.14	69,935.00	27,326.86	60.9
203-15-5214	OFFICE SUPPLIES	232.28	531.14	.00	(531.14)	.0
203-15-5345	TELEPHONE SERVICES	.00	106.74	.00	(106.74)	.0
	TOTAL ADMINISTRATIVE	21,783.02	205,132.73	314,812.82	109,680.09	65.2
	<u>OPERATING</u>					
203-34-5100	WAGES & SALARIES	23,439.43	229,424.16	348,964.18	119,540.02	65.7
203-34-5102	BENEFITS	7,460.28	55,316.87	118,227.00	62,910.13	46.8
203-34-5233	R&M- MACHINERY & EQUIP. PARTS	(53.75)	(3,564.57)	.00	3,564.57	.0
203-34-5240	STREET PAINT, SIGNS, & PARTS	2,488.24	14,768.30	35,000.00	20,231.70	42.2
203-34-5241	SHOP SUPPLIES	(25.98)	(131.63)	.00	131.63	.0
203-34-5341	ELECTRICITY	.00	119,411.00	196,930.00	77,519.00	60.6
203-34-5342	WATER	.00	.00	6,000.00	6,000.00	.0
203-34-5370	PPE ALLOWANCE	.00	3,220.73	4,300.00	1,079.27	74.9
203-34-5397	WEED CONTROL	.00	1,343.50	6,000.00	4,656.50	22.4
203-34-5422	SMALL TOOLS	89.99	2,567.44	3,400.00	832.56	75.5
203-34-5423	SAND & GRAVEL & ROADBASE	.00	7,414.40	.00	(7,414.40)	.0
203-34-5424	FABRICATED MATERIAL (ASPHALT)	1,569.40	1,569.40	10,000.00	8,430.60	15.7
203-34-5425	STREET MAINT.-CRACK SEAL,ETC.	.00	.00	35,000.00	35,000.00	.0
203-34-5426	WEATHER RESPONSE MANAGEMENT	.00	7,606.40	8,000.00	393.60	95.1
203-34-5427	SNOW MANAGEMENT MATERIALS	.00	.00	30,000.00	30,000.00	.0
203-34-5453	R&M SUPPLIES - STREET SWEEPER	.00	274.77	6,000.00	5,725.23	4.6
203-34-5456	MOSQUITO CONTROL	3,800.00	3,800.00	.00	(3,800.00)	.0
203-34-5533	EQUIPMENT RENTAL	1,351.27	2,963.20	3,000.00	36.80	98.8
203-34-5562	COUNTY CLERK FEES	.00	.00	33,600.00	33,600.00	.0
203-34-5941	SAFETY & FIRST AID KITS	338.33	1,360.44	5,000.00	3,639.56	27.2
	TOTAL OPERATING	40,457.21	447,344.41	849,421.18	402,076.77	52.7
	TOTAL FUND EXPENDITURES	62,240.23	652,477.14	1,164,234.00	511,756.86	56.0
	NET REVENUE OVER EXPENDITURES	126,396.34	1,108,087.15	837,747.00	(270,340.15)	132.3

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CONTRIBUTED CAPITAL</u>					
204-02-3444	BP RAW WATER FEE	.00	91,930.00	.00	(91,930.00)	.0
204-02-3446	TAP FEES	.00	466,095.00	834,960.00	368,865.00	55.8
	TOTAL CONTRIBUTED CAPITAL	.00	558,025.00	834,960.00	276,935.00	66.8
	<u>OPERATING REVENUE</u>					
204-03-3441	WATER SALES	458,288.19	3,319,647.64	5,307,980.00	1,988,332.36	62.5
204-03-3442	SHUT-OFF/RECON./LATE/NSF/TRANS	3,659.86	17,349.72	24,786.00	7,436.28	70.0
204-03-3443	HYDRANT WATER SALES	.00	127.68	.00	(127.68)	.0
204-03-3447	BULK WATER SALES	2,650.00	17,324.35	.00	(17,324.35)	.0
	TOTAL OPERATING REVENUE	464,598.05	3,354,449.39	5,332,766.00	1,978,316.61	62.9
	<u>NON-OPERATING REVENUE</u>					
204-04-3610	INVESTMENT EARNINGS	70,437.16	582,798.42	41,474.00	(541,324.42)	1405.2
204-04-3650	LOAN PROCEEDS	.00	8,971,304.43	13,350,761.00	4,379,456.57	67.2
204-04-3910	SALE OF ASSETS	.00	161.69	.00	(161.69)	.0
	TOTAL NON-OPERATING REVENUE	70,437.16	9,554,264.54	13,392,235.00	3,837,970.46	71.3
	TOTAL FUND REVENUE	535,035.21	13,466,738.93	19,559,961.00	6,093,222.07	68.9

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ADMINISTRATIVE</u>					
204-15-5100	WAGES & SALARIES	29,301.85	292,805.22	395,899.00	103,093.78	74.0
204-15-5102	BENEFITS	6,004.89	73,391.52	122,244.00	48,852.48	60.0
	TOTAL ADMINISTRATIVE	35,306.74	366,196.74	518,143.00	151,946.26	70.7
	<u>OPERATING</u>					
204-34-5100	WAGES & SALARIES	40,185.44	363,706.39	481,126.00	117,419.61	75.6
204-34-5102	BENEFITS	11,010.58	126,535.49	206,895.00	80,359.51	61.2
204-34-5221	CHEMICALS	45,043.61	139,122.62	250,000.00	110,877.38	55.7
204-34-5227	PLANT UTILITIES	.00	13,620.84	28,000.00	14,379.16	48.7
204-34-5229	DRINKING WATER PROGRAM FEE	.00	1,850.00	2,000.00	150.00	92.5
204-34-5231	FUEL, OIL & GREASE	554.38	13,253.23	7,500.00	(5,753.23)	176.7
204-34-5233	R&M- MACHINERY & EQUIP. PARTS	233.28	75.22	15,000.00	14,924.78	.5
204-34-5241	SHOP SUPPLIES	86.97	1,589.53	1,500.00	(89.53)	106.0
204-34-5334	WATER TESTING	3,548.89	54,281.71	80,000.00	25,718.29	67.9
204-34-5339	ON-LINE UTILITY BILL PAY-FEES	2,663.38	21,965.73	27,000.00	5,034.27	81.4
204-34-5341	ELECTRICITY	.00	54,702.43	80,000.00	25,297.57	68.4
204-34-5345	TELEPHONE SERVICE	.00	607.83	700.00	92.17	86.8
204-34-5352	LEGAL SERVICES	205.00	3,892.50	30,000.00	26,107.50	13.0
204-34-5356	PROFESSIONAL SERVICES	6,332.00	34,134.12	60,000.00	25,865.88	56.9
204-34-5370	PPE ALLOWANCE	699.41	17,726.11	28,000.00	10,273.89	63.3
204-34-5380	PROFESSIONAL DEVELOPMENT	740.00	4,708.47	13,610.00	8,901.53	34.6
204-34-5384	INTERNET SERVICE	173.26	995.50	2,200.00	1,204.50	45.3
204-34-5422	SMALL TOOLS	331.71	3,247.79	8,000.00	4,752.21	40.6
204-34-5423	SAND & GRAVEL & ROAD BASE	.00	.00	4,000.00	4,000.00	.0
204-34-5430	DISTRIBUTION SYS EMR REPAIR	.00	.00	15,000.00	15,000.00	.0
204-34-5433	R&M SUPP. / SERV. PLANT	2,983.34	91,227.62	120,000.00	28,772.38	76.0
204-34-5434	R&M SUPP. / SERV. LINES	272.58	33,948.27	80,000.00	46,051.73	42.4
204-34-5435	R&M SUPP. / SERV. HYDRANTS	.00	2,306.66	.00	(2,306.66)	.0
204-34-5437	R&M SCADA REPAIR	9,600.00	27,308.50	25,000.00	(2,308.50)	109.2
204-34-5440	SLUDGE REMOVAL	.00	42,238.00	285,000.00	242,762.00	14.8
204-34-5455	LAB SUPPLIES	.00	14,291.11	12,500.00	(1,791.11)	114.3
204-34-5512	INSURANCE-PROPERTY RELATED	.00	(18,855.98)	.00	18,855.98	.0
204-34-5533	EQUIPMENT RENTAL	.00	.00	2,500.00	2,500.00	.0
204-34-5560	COUNTY TREAS. FEES	.00	.00	2,500.00	2,500.00	.0
204-34-5593	RAW WATER PURCHASES	.00	10,207.80	2,300,000.00	2,289,792.20	.4
204-34-5597	RAW WATER FEES AND ASSESSMENTS	.00	16,093.00	27,000.00	10,907.00	59.6
204-34-5825	HYDRANT METER	.00	471.56	.00	(471.56)	.0
204-34-5903	WATER METERS - NEW HOMES	.00	54,735.80	30,000.00	(24,735.80)	182.5
204-34-5941	SAFETY & FIRST AID KITS	.00	987.51	3,000.00	2,012.49	32.9
204-34-5963	METER REPLACEMENT	.00	14,382.00	.00	(14,382.00)	.0
204-34-5969	LAB EQUIPMENT (TURBIDOMETER)	2,781.18	9,961.36	20,000.00	10,038.64	49.8
	TOTAL OPERATING	127,445.01	1,155,318.72	4,248,031.00	3,092,712.28	27.2

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>					
204-90-5612 BERKADIA - BOND PRINCIPAL	.00	.00	27,000.00	27,000.00	.0
204-90-5613 CWCB LOAN-PRINCIPAL	.00	.00	53,248.00	53,248.00	.0
204-90-5622 BERKADIA - BOND INTEREST	.00	700.00	2,750.00	2,050.00	25.5
204-90-5623 CWCB LOAN-INTEREST	.00	.00	4,345.00	4,345.00	.0
204-90-5630 CWRPDA 2019 SERIES A PRINCIPAL	.00	1,068,483.00	1,049,857.00	(18,626.00)	101.8
204-90-5631 CWRPDA 2019 SERIES A INTEREST	.00	393,216.24	414,466.00	21,249.76	94.9
TOTAL DEBT SERVICE	.00	1,462,399.24	1,551,666.00	89,266.76	94.3
TOTAL FUND EXPENDITURES	162,751.75	2,983,914.70	6,317,840.00	3,333,925.30	47.2
NET REVENUE OVER EXPENDITURES	372,283.46	10,482,824.23	13,242,121.00	2,759,296.77	79.2

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CONTRIBUTED CAPITAL</u>					
205-02-3446	TAP FEES	.00	428,648.00	779,360.00	350,712.00	55.0
	TOTAL CONTRIBUTED CAPITAL	.00	428,648.00	779,360.00	350,712.00	55.0
	<u>OPERATING REVENUE</u>					
205-03-3445	SEWER USER FEES	186,221.43	1,639,452.91	2,507,634.00	868,181.09	65.4
	TOTAL OPERATING REVENUE	186,221.43	1,639,452.91	2,507,634.00	868,181.09	65.4
	<u>NON-OPERATING REVENUE</u>					
205-04-3610	INVESTMENT EARNINGS	35,387.87	292,810.92	28,413.00	(264,397.92)	1030.6
205-04-3640	LOAN / BOND PLANT EXPANSION	.00	.00	24,386,515.00	24,386,515.00	.0
205-04-3650	BOND/LOAN PROCEEDS	.00	13,719,174.25	.00	(13,719,174.25)	.0
205-04-3910	SALE OF ASSETS	.00	8.00	.00	(8.00)	.0
	TOTAL NON-OPERATING REVENUE	35,387.87	14,011,993.17	24,414,928.00	10,402,934.83	57.4
	TOTAL FUND REVENUE	221,609.30	16,080,094.08	27,701,922.00	11,621,827.92	58.1

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATIVE</u>						
205-15-5100	WAGES & SALARIES	29,301.83	292,647.59	395,899.00	103,251.41	73.9
205-15-5102	BENEFITS	6,004.83	73,243.80	121,110.00	47,866.20	60.5
	TOTAL ADMINISTRATIVE	35,306.66	365,891.39	517,009.00	151,117.61	70.8
<u>OPERATING</u>						
205-34-5100	WAGES & SALARIES	35,514.15	300,681.60	447,250.00	146,568.40	67.2
205-34-5102	BENEFITS	10,242.09	112,060.22	158,091.00	46,030.78	70.9
205-34-5221	CHEMICALS	.00	18,792.24	70,000.00	51,207.76	26.9
205-34-5228	STATE DISCHARGE PERMIT	.00	3,463.88	5,000.00	1,536.12	69.3
205-34-5231	FUEL, OIL & GREASE	294.21	7,560.62	8,500.00	939.38	89.0
205-34-5233	R&M- MACHINERY & EQUIP. PARTS	454.72	(12,081.54)	30,000.00	42,081.54	(40.3)
205-34-5241	SHOP SUPPLIES	24.99	411.66	1,500.00	1,088.34	27.4
205-34-5339	ON-LINE UTILITY BILL PAY FEES	1,896.94	15,719.52	20,000.00	4,280.48	78.6
205-34-5341	ELECTRICITY	.00	130,312.75	129,035.00	(1,277.75)	101.0
205-34-5342	WATER	.00	.00	1,200.00	1,200.00	.0
205-34-5344	NATURAL GAS	201.51	10,915.88	7,500.00	(3,415.88)	145.6
205-34-5356	PROFESSIONAL SERVICES	6,332.00	16,292.83	60,000.00	43,707.17	27.2
205-34-5370	PPE ALLOWANCE	1,938.24	5,820.02	8,500.00	2,679.98	68.5
205-34-5380	PROFESSIONAL DEVELOPMENT	.00	8,543.44	13,460.00	4,916.56	63.5
205-34-5384	INTERNET SERVICE	.00	1,363.37	1,300.00	(63.37)	104.9
205-34-5422	SMALL TOOLS	(118.66)	391.35	6,000.00	5,608.65	6.5
205-34-5423	SAND & GRAVEL & ROAD BASE	.00	.00	4,000.00	4,000.00	.0
205-34-5431	R&M PUMPS	.00	.00	25,000.00	25,000.00	.0
205-34-5432	R&M SCADA	10,332.50	11,222.68	25,000.00	13,777.32	44.9
205-34-5433	R&M SUPP. / SERV. PLANT	4,347.71	40,666.94	65,000.00	24,333.06	62.6
205-34-5434	R&M SUPP. / SERV. LINES	137.55	4,098.18	20,000.00	15,901.82	20.5
205-34-5435	PROPANE	.00	.00	5,000.00	5,000.00	.0
205-34-5436	COLLECTION SYSTEM EMER. REPAIR	.00	.00	15,000.00	15,000.00	.0
205-34-5440	SLUDGE DISPOSAL	3,360.00	29,700.00	50,000.00	20,300.00	59.4
205-34-5455	LAB SUPPLIES	.00	5,784.67	5,000.00	(784.67)	115.7
205-34-5512	INSURANCE-PROPERTY RELATED	.00	3,666.34	.00	(3,666.34)	.0
205-34-5533	EQUIPMENT RENTAL	.00	.00	2,500.00	2,500.00	.0
205-34-5554	SEWER TESTING	2,453.00	23,038.71	40,000.00	16,961.29	57.6
205-34-5941	SAFETY & FIRST AID KITS	311.66	1,522.56	3,000.00	1,477.44	50.8
205-34-5969	LAB EQUIPMENT	.00	1,324.37	6,500.00	5,175.63	20.4
	TOTAL OPERATING	77,722.61	741,272.29	1,233,336.00	492,063.71	60.1

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>DEBT SERVICE</u>					
205-90-5616	2014 WWTP BONDS - PRINCIPAL	.00	500.00	.00	(500.00)	.0
205-90-5618	2022 LOAN W22AX116 - PRINCIPAL	.00	447,699.00	618,315.00	170,616.00	72.4
205-90-5619	2022 LOAN W22AX116 - INTEREST	.00	1,399,078.34	1,249,115.00	(149,963.34)	112.0
205-90-5621	2022 GPR LOAN PRINCIPAL	.00	6,629.18	47,151.00	40,521.82	14.1
205-90-5622	2022 GPR LOAN INTEREST	.00	3,750.00	26,200.00	22,450.00	14.3
	TOTAL DEBT SERVICE	.00	1,857,656.52	1,940,781.00	83,124.48	95.7
	TOTAL FUND EXPENDITURES	113,029.27	2,964,820.20	3,691,126.00	726,305.80	80.3
	NET REVENUE OVER EXPENDITURES	108,580.03	13,115,273.88	24,010,796.00	10,895,522.12	54.6

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

DRAINAGE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CONTRIBUTED CAPITAL</u>					
207-02-3451	TOW STRM DRN BP IMPACT	.00	25,793.52	35,000.00	9,206.48	73.7
207-02-3453	AUTH STORM DRN BP IMPACT	.00	36,107.02	403,322.00	367,214.98	9.0
	TOTAL CONTRIBUTED CAPITAL	.00	61,900.54	438,322.00	376,421.46	14.1
	<u>OPERATING REVENUE</u>					
207-03-3449	TOW STORM DRAIN UTILITY FEES	23,131.05	204,942.53	270,400.00	65,457.47	75.8
207-03-3452	AUTH STORM DRAIN UTILITY FEES	34,852.15	309,480.31	35,200.00	(274,280.31)	879.2
	TOTAL OPERATING REVENUE	57,983.20	514,422.84	305,600.00	(208,822.84)	168.3
	<u>MISCELLANEOUS REVENUE</u>					
207-08-3364	GRANT	.00	97,678.69	60,000.00	(37,678.69)	162.8
207-08-3610	INVESTMENT EARNINGS	4,586.83	37,953.05	3,500.00	(34,453.05)	1084.4
207-08-3690	MISCELLANEOUS REVENUE	.00	.84	.00	(.84)	.0
	TOTAL MISCELLANEOUS REVENUE	4,586.83	135,632.58	63,500.00	(72,132.58)	213.6
	TOTAL FUND REVENUE	62,570.03	711,955.96	807,422.00	95,466.04	88.2

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

DRAINAGE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ADMINISTRATIVE</u>					
207-15-5100	WAGES & SALARIES	7,064.83	66,675.85	101,666.77	34,990.92	65.6
207-15-5102	BENEFITS	1,499.37	17,175.03	.00	(17,175.03)	.0
	TOTAL ADMINISTRATIVE	8,564.20	83,850.88	101,666.77	17,815.89	82.5
	<u>OPERATING</u>					
207-34-5100	WAGES & SALARIES	3,497.20	28,759.52	55,514.23	26,754.71	51.8
207-34-5102	BENEFITS	1,103.55	10,762.83	30,063.00	19,300.17	35.8
207-34-5231	FUEL, OIL & GREASE	.00	2,960.28	2,000.00	(960.28)	148.0
207-34-5339	ON-LINE UTILITY BILL PAY-FEE	685.64	5,742.36	6,500.00	757.64	88.3
207-34-5341	ELECTRICITY	.00	637.48	710.00	72.52	89.8
207-34-5356	PROFESSIONAL SERVICES	.00	.00	20,000.00	20,000.00	.0
207-34-5522	AUTHORITY UTILITIES PAYMENTS	.00	378,082.26	403,322.00	25,239.74	93.7
207-34-5524	AUTHORITY BP IMPACT PAYMENTS	.00	37,400.00	35,200.00	(2,200.00)	106.3
207-34-5533	EQUIPMENT RENTAL	.00	.00	1,000.00	1,000.00	.0
	TOTAL OPERATING	5,286.39	464,344.73	554,309.23	89,964.50	83.8
	TOTAL FUND EXPENDITURES	13,850.59	548,195.61	655,976.00	107,780.39	83.6
	NET REVENUE OVER EXPENDITURES	48,719.44	163,760.35	151,446.00	(12,314.35)	108.1

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
209-08-3610	INVESTMENT EARNINGS	3,006.97	32,914.55	.00	(32,914.55)	.0
	TOTAL MISCELLANEOUS REVENUE	3,006.97	32,914.55	.00	(32,914.55)	.0
	TOTAL FUND REVENUE	3,006.97	32,914.55	.00	(32,914.55)	.0
	NET REVENUE OVER EXPENDITURES	3,006.97	32,914.55	.00	(32,914.55)	.0

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

PARK FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>TAX REVENUE</u>					
210-01-3130	SALES TAX	53,407.12	439,125.51	555,193.00	116,067.49	79.1
210-01-3140	USE TAX BUILDING MATERIALS	.00	.00	231,440.00	231,440.00	.0
210-01-3315	MOTOR VEHICLE USE TAX	17,999.34	153,618.32	212,180.00	58,561.68	72.4
210-01-3700	OPEN SPACE SALES TAX	36,841.13	304,585.05	381,600.00	77,014.95	79.8
	TOTAL TAX REVENUE	108,247.59	897,328.88	1,380,413.00	483,084.12	65.0
	<u>BUILDING PERMITS</u>					
210-02-3381	TRAIL IMPACT FEE	.00	19,350.00	.00	(19,350.00)	.0
210-02-3620	BP PARK IMPACT FEE	.00	43,000.00	.00	(43,000.00)	.0
	TOTAL BUILDING PERMITS	.00	62,350.00	.00	(62,350.00)	.0
	<u>RECREATION PROGRAM FEES</u>					
210-05-3175	RECREATION FEES	196.00	63,988.20	32,000.00	(31,988.20)	200.0
210-05-3177	BATTING CAGES FEES/SALES	6.00	1,979.00	.00	(1,979.00)	.0
	TOTAL RECREATION PROGRAM FEES	202.00	65,967.20	32,000.00	(33,967.20)	206.2
	<u>MISCELLANEOUS REVENUE</u>					
210-08-3505	MISC. GRANTS / CONTRIBUTIONS	.00	9,248.00	.00	(9,248.00)	.0
210-08-3610	INVESTMENT EARNINGS	12,002.02	98,786.50	20,000.00	(78,786.50)	493.9
210-08-3910	SALE OF ASSETS	.00	11.00	.00	(11.00)	.0
	TOTAL MISCELLANEOUS REVENUE	12,002.02	108,045.50	20,000.00	(88,045.50)	540.2
	TOTAL FUND REVENUE	120,451.61	1,133,691.58	1,432,413.00	298,721.42	79.2

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

PARK FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATIVE</u>					
210-15-5100 WAGES & SALARIES	12,122.10	109,455.45	173,697.00	64,241.55	63.0
210-15-5102 BENEFITS	2,579.20	28,097.24	39,383.00	11,285.76	71.3
210-15-5335 DUES & SUBSCRIPTIONS	.00	25.00	.00	(25.00)	.0
TOTAL ADMINISTRATIVE	14,701.30	137,577.69	213,080.00	75,502.31	64.6
<u>OPERATING</u>					
210-34-5100 WAGES & SALARIES	17,416.59	149,676.92	203,577.08	53,900.16	73.5
210-34-5101 SEASONALS	2,708.83	11,180.52	30,110.00	18,929.48	37.1
210-34-5102 BENEFITS	4,721.79	46,729.59	73,892.00	27,162.41	63.2
210-34-5214 OFFICE SUPPLIES	.00	40.37	.00	(40.37)	.0
210-34-5221 POND CHEMICALS	.00	.00	5,000.00	5,000.00	.0
210-34-5231 FUEL, OIL & GREASE	2,192.16	11,058.78	6,000.00	(5,058.78)	184.3
210-34-5233 R&M- MACHINERY & EQUIP. PARTS	562.99	10,720.98	18,000.00	7,279.02	59.6
210-34-5237 IRRIG. SYS. SUPPLIES/REPAIRS	.00	13,851.35	10,000.00	(3,851.35)	138.5
210-34-5239 WELLS & WELL HOUSES	44.06	8,539.51	10,000.00	1,460.49	85.4
210-34-5241 SHOP SUPPLIES	.00	1,199.27	2,200.00	1,000.73	54.5
210-34-5252 TREE REPLACEMENT & TRIMMING	63.00	511.73	35,000.00	34,488.27	1.5
210-34-5253 TREE SPRAYING	3,900.00	4,227.89	30,000.00	25,772.11	14.1
210-34-5254 PARKS PLAYGROUND & GENERAL R&M	5,517.46	26,181.53	30,000.00	3,818.47	87.3
210-34-5341 IRRIGATION ELECTRICITY	812.54	1,890.08	10,000.00	8,109.92	18.9
210-34-5342 WATER	.00	.00	16,169.00	16,169.00	.0
210-34-5343 SEWER	.00	.00	840.00	840.00	.0
210-34-5344 NATURAL GAS	42.62	1,396.49	850.00	(546.49)	164.3
210-34-5346 STORM DRAINAGE	.00	.00	2,800.00	2,800.00	.0
210-34-5356 PROFESSIONAL SERVICES	.00	350.00	3,000.00	2,650.00	11.7
210-34-5365 TOILET RENTAL	1,545.71	13,450.13	11,000.00	(2,450.13)	122.3
210-34-5366 SERVICES - PARKS & LAWN CARE	.00	51,526.50	80,000.00	28,473.50	64.4
210-34-5370 PPE ALLOWANCE	230.00	1,582.97	1,500.00	(82.97)	105.5
210-34-5372 UNIFORMS	.00	510.96	2,500.00	1,989.04	20.4
210-34-5380 PROFESSIONAL DEVELOPMENT	.00	2,145.12	4,000.00	1,854.88	53.6
210-34-5397 WEED CONTROL	.00	.00	200.00	200.00	.0
210-34-5422 SMALL TOOLS	289.66	1,632.02	4,500.00	2,867.98	36.3
210-34-5423 SAND, GRAVEL, MULCH	162.00	939.08	12,000.00	11,060.92	7.8
210-34-5512 INSURANCE-PROPERTY RELATED	.00	(13,338.73)	.00	13,338.73	.0
210-34-5533 EQUIPMENT RENTAL	.00	572.25	1,000.00	427.75	57.2
210-34-5562 COUNTY CLERK FEES	.00	.00	7,000.00	7,000.00	.0
210-34-5941 SAFETY & FIRST AID KITS	7.15	784.77	3,000.00	2,215.23	26.2
210-34-5942 MINOR PARK IMPROVEMENTS	.00	9,614.18	30,000.00	20,385.82	32.1
TOTAL OPERATING	40,216.56	356,974.26	644,138.08	287,163.82	55.4

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

PARK FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
210-51-5100 WAGES & SALARIES	16,380.14	171,099.76	209,112.92	38,013.16	81.8
210-51-5101 SEASONALS	3,058.39	46,481.84	88,093.00	41,611.16	52.8
210-51-5102 BENEFITS	5,011.28	64,852.28	76,492.00	11,639.72	84.8
210-51-5130 START SMART BASEBALL	.00	.00	800.00	800.00	.0
210-51-5131 START SMART BASKETBALL	.00	.00	640.00	640.00	.0
210-51-5132 START SMART FLAG FOOTBALL	.00	.00	960.00	960.00	.0
210-51-5133 START SMART SOCCER	.00	.00	1,480.00	1,480.00	.0
210-51-5135 YOUTH SPORTS APPAREL	.00	4,557.72	5,000.00	442.28	91.2
210-51-5140 YOUTH SOCCER	750.75	1,618.95	4,470.00	2,851.05	36.2
210-51-5142 YOUTH FOOTBALL	.00	1,844.88	1,500.00	(344.88)	123.0
210-51-5144 YOUTH BASEBALL	.00	5,052.18	12,850.00	7,797.82	39.3
210-51-5145 YOUTH SOFTBALL	.00	1,045.00	2,900.00	1,855.00	36.0
210-51-5146 YOUTH BASKETBALL	.00	250.00	1,025.00	775.00	24.4
210-51-5148 YOUTH VOLLEYBALL	.00	328.59	1,677.00	1,348.41	19.6
210-51-5149 YOUTH TENNIS	.00	1,067.61	480.00	(587.61)	222.4
210-51-5158 ADULT KICKBALL	.00	.00	475.00	475.00	.0
210-51-5161 ADULT TENNIS	.00	1,107.14	480.00	(627.14)	230.7
210-51-5162 ADULT SOFTBALL	390.00	2,109.34	5,775.00	3,665.66	36.5
210-51-5164 ADULT VOLLEYBALL	17.10	139.83	1,300.00	1,160.17	10.8
210-51-5165 NCSO REFEREES ADMIN FEE	120.00	5,745.00	8,000.00	2,255.00	71.8
210-51-5166 INSTRUCTOR/OFFICIAL FEES	1,660.00	15,208.20	30,000.00	14,791.80	50.7
210-51-5168 COMPUTER EQUIP./SOFTWARE	911.61	8,538.40	13,230.00	4,691.60	64.5
210-51-5181 REC. PROG. SUPPLIES/EXP.	.00	5,407.75	15,000.00	9,592.25	36.1
210-51-5183 BATTING CAGES - MAINT. & OPER.	.00	3,560.00	10,500.00	6,940.00	33.9
210-51-5185 BALL FIELD/CAGE ELECTRICITY	.00	7,701.56	14,000.00	6,298.44	55.0
210-51-5186 INFIELD MIX	.00	4,802.31	13,000.00	8,197.69	36.9
210-51-5223 OPERATING SUPPLIES	.00	369.30	3,000.00	2,630.70	12.3
210-51-5372 STAFF UNIFORMS	166.50	166.50	2,500.00	2,333.50	6.7
210-51-5380 PROFESSIONAL DEVELOPMENT	.00	600.25	4,500.00	3,899.75	13.3
210-51-5392 GYM RENTAL	.00	5,452.50	14,378.00	8,925.50	37.9
210-51-5401 MARKETING SERVICES	.00	5,814.19	13,000.00	7,185.81	44.7
TOTAL RECREATION	28,465.77	364,921.08	556,617.92	191,696.84	65.6
<u>DEBT SERVICE</u>					
210-90-5630 WCP - PRINCIPAL	21,239.09	189,859.64	.00	(189,859.64)	.0
210-90-5632 WCP - INTEREST	1,215.90	12,235.27	.00	(12,235.27)	.0
TOTAL DEBT SERVICE	22,454.99	202,094.91	.00	(202,094.91)	.0
TOTAL FUND EXPENDITURES	105,838.62	1,061,567.94	1,413,836.00	352,268.06	75.1
NET REVENUE OVER EXPENDITURES	14,612.99	72,123.64	18,577.00	(53,546.64)	388.2

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL EXPENDITURES</u>					
211-80-4006	OLD TOWN STREET REPAIRS	216,560.09	286,944.94	505,000.00	218,055.06	56.8
211-80-4007	NEWER SUBDIVISION SEAL COAT	.00	22,500.00	102,900.00	80,400.00	21.9
211-80-4010	WATER PLANT EXPANSION CONSTRUCT	72,069.84	10,563,180.86	17,394,004.00	6,830,823.14	60.7
211-80-4014	WILSON WELL IMPROVEMENTS	.00	8,300.90	68,000.00	59,699.10	12.2
211-80-4015	BULK WATER DISPENSER	18,361.25	33,244.66	60,492.56	27,247.90	55.0
211-80-4018	FIRE HYDRANT REPLACEMENT	.00	9,704.50	72,600.00	62,895.50	13.4
211-80-4022	NANO PLANT EXPANSION	.00	2,578.01	46,411.76	43,833.75	5.6
211-80-4026	WATER SOURCE DEVELOPMENT	.00	.00	125,000.00	125,000.00	.0
211-80-4038	OLD TOWN STREET REPAIR	.00	66,423.40	66,300.00	(123.40)	100.2
211-80-4039	STORM DRAIN & PAN REPLACEMENTS	.00	16,143.32	37,079.00	20,935.68	43.5
211-80-4054	TRACT F	.00	.00	75,000.00	75,000.00	.0
211-80-4059	FILTER MEDIA REPLACEMENT	.00	9,700.00	117,750.00	108,050.00	8.2
211-80-4061	WWTP EXPANSION DESIGN	.00	602,995.37	940,888.00	337,892.63	64.1
211-80-4065	B-DAMS IMPROVEMENT	.00	.00	113,534.00	113,534.00	.0
211-80-4083	WWTP EXPANSION CONSTRUCTION	.00	12,969,021.14	24,386,515.00	11,417,493.86	53.2
211-80-4085	LIGHTENING PROTECTION	.00	42,930.00	115,000.00	72,070.00	37.3
211-80-4089	VIEWPOINT LIFT STATION UPGRADE	.00	22,376.35	200,000.00	177,623.65	11.2
211-80-4091	SEWER OVER - SIZING REIM	.00	14,025.00	12,375.00	(1,650.00)	113.3
211-80-5001	VEHICLE REPLACEMENT	.00	.00	35,000.00	35,000.00	.0
211-80-5013	WATER EFFICIENCY PROGRAM	.00	28,368.70	168,434.83	140,066.13	16.8
211-80-5022	CLEVELAND AVE IMPROVEMENTS	.00	6,730.00	350,000.00	343,270.00	1.9
211-80-5023	STREET AND SIDEWALK SAFETY IMP	.00	.00	100,000.00	100,000.00	.0
211-80-5024	TRANSPORTATION MASTER PLAN	.00	.00	60,000.00	60,000.00	.0
211-80-5025	ROAD REIMBURSEMENT-RR	3,209.40	13,051.56	208,800.00	195,748.44	6.3
211-80-5026	ADA LIFT IN MSB	.00	.00	40,000.00	40,000.00	.0
211-80-5027	BOX ELDER CREEK	10,935.50	18,641.00	45,000.00	26,359.00	41.4
211-80-5028	OUTFALL FOR CLEVELAND AVE IMP	.00	.00	150,000.00	150,000.00	.0
211-80-5029	VEHICLE REPLACEMENT	.00	.00	35,000.00	35,000.00	.0
211-80-5030	2 MG TANK COATING	6,601.20	6,601.20	1,300,000.00	1,293,398.80	.5
211-80-5031	TANK AERATION STUDY	.00	.00	75,000.00	75,000.00	.0
211-80-5032	PRE-TREATMENT FACILITY - SECUR	.00	.00	50,000.00	50,000.00	.0
211-80-5033	PRE-TREATMENT FACILITY - CONCR	.00	.00	20,000.00	20,000.00	.0
211-80-5034	WRF MCC EQUIPMENT COOLING SYS	.00	19,560.00	20,000.00	440.00	97.8
211-80-5036	WATER PURCHASES	.00	.00	2,350,000.00	2,350,000.00	.0
211-80-5037	HOUSING NEEDS ASSESSMENT	.00	.00	70,000.00	70,000.00	.0
211-80-5038	ADA COMMUNITY IMPROVEMENTS	.00	.00	20,000.00	20,000.00	.0
211-80-5039	SPLASHPAD CHEMICAL ROOM UPGRA	.00	.00	125,000.00	125,000.00	.0
211-80-5040	IRRIGATION SYSTEM UPGRADES	1,988.88	2,044.28	25,000.00	22,955.72	8.2
	TOTAL CAPITAL EXPENDITURES	329,726.16	24,765,065.19	49,686,084.15	24,921,018.96	49.8
	TOTAL FUND EXPENDITURES	329,726.16	24,765,065.19	49,686,084.15	24,921,018.96	49.8
	NET REVENUE OVER EXPENDITURES	(329,726.16)	(24,765,065.19)	(49,686,084.15)	(24,921,018.96)	(49.8)

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

LIBRARY TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>BUILDING PERMITS</u>					
255-02-3372	LIBRARY IMPACT FEES	.00	10,750.00	.00	(10,750.00)	.0
	TOTAL BUILDING PERMITS	.00	10,750.00	.00	(10,750.00)	.0
	TOTAL FUND REVENUE	.00	10,750.00	.00	(10,750.00)	.0
	NET REVENUE OVER EXPENDITURES	.00	10,750.00	.00	(10,750.00)	.0

Finance Committee Meeting

Date: November 20, 2023
Subject: Utility Rate Adjustment Presentation

- **Meagan Smith, Public Works Deputy Director**

BACKGROUND / DISCUSSION

BACKGROUND

In April 2022, the Town of Wellington contracted with Raftelis, a Colorado-based consulting firm, to perform a comprehensive rate and fee study (“study”) for the water and wastewater utilities. The study process incorporated a 10-person Utility Rate Structure Roundtable (“Roundtable”) with members appointed by Trustees and selected representatives from other Town Boards. Roundtable members developed rate-setting values and principles for the community and set the pricing objectives for the rate design. The pricing objectives included:

- Essential Water Use Pricing – providing water at the lowest possible cost for low water users while maintaining the financial health of the utilities
- Customer Impact – minimizing the financial impact to customers of changing rates
- Cost Recovery Between New and Existing Customers – growth pays for growth
- Cost Recovery Between Customer Classes – no one customer class should be subsidizing another

The rate and fee study process led by Raftelis included rate structure best practices and recommendations for the following:

- Utilize the Cost-of-Service approach to ensure the full cost of providing utility service to each customer class is assigned appropriately.
- Utilize the Cost-of-Service approach to allocate the costs between the base charge (customer related costs) and the volume charge (treatment and conveyance related costs).
- Update the fund balance policy for the enterprise funds to equal 90 days of operations and maintenance expense plus 1-years’ depreciation expense.
- Increase rate revenue in the water and wastewater enterprise funds by 5% each year, for the next five years to match the rising cost of service.
- Increase capital investment fee revenue in the water and wastewater enterprise funds by 4% each year for the next five years to match the rising cost of providing service to new development.

The current 2023 water and wastewater utility rates and capital investment fees adopted by the Board of Trustees on November 8, 2022 reflect the pricing objectives defined by the Roundtable and the best practices and recommendations provided by Raftelis. Current 2023 water and wastewater utility rates are summarized in Appendix A.

As part of the commitment to fiscal responsibility, Town Staff are committed to annually reviewing all variables with the potential to impact the financial health of the water and wastewater funds. In alignment with this commitment, Staff updated and Raftelis reviewed, the water and wastewater utility rate models developed



with the study to reflect end-of-year budget projections for 2023, proposed budget for 2024, updated 5-year CIP planning, and updated growth projections based on the best available information and assumptions at this time. Planned rate and fee increases can change in future years in response to new and updated information and assumptions.

Staff presented the proposed 2024 water and wastewater rates and fees and the resulting 5-year financial plans to the Board of Trustees at a Work Session on October 24, 2023 (<https://www.wellingtoncolorado.gov/Archive.aspx?ADID=817>). The proposed rate and fee increases in that presentation aligned with the rate study recommendations of a 5% increase to water and wastewater rates and a 4% increase to water and wastewater capital investment fees.

Proposed 2024 water and wastewater rates are summarized in Appendix B.

Upon additional review of multiple cost indices, including the CDOT construction index, and Raftelis recommendation, Staff proposes an additional 1% increase to water and wastewater capital investment fees for 2024, totaling to an increase of 5%. The current 2023 and proposed 2024 water and wastewater capital investment fees are summarized in Appendix C.

The proposed rate and fee adjustments would take effect January 1, 2024 with utility customers seeing the impacts on February bills.

Staff is seeking input from both the Board of Trustees and the general public. Staff plans to bring this item back to the Board of Trustees for further deliberation at the November 28, 2023 Board of Trustee meeting.

STAFF RECOMMENDATION

For Finance Committee review.

ATTACHMENTS

1. Current 2023 Water and Wastewater Usage Rates
2. Proposed 2024 Water and Wastewater Usage Rates
3. Current 2023 and Proposed 2024 Water and Wastewater Capital Investment Fees

Appendix A

Current 2023 Water and Wastewater Usage Rates

Residential Water Base Rates, Usage Rates,* and Tiers					
Type	Base Rate/Unit	Tier 1 0-3K gal	Tier 2 4-7K gal	Tier 3 8-20K gal	Tier 4 20K+ gal
Single-family Residential	\$49.71	\$0.00	\$11.70	\$15.20	\$21.64
Multi-family Residential	\$30.95	\$0.00	\$7.08	\$9.21	\$13.11

* Usage rate per 1,000 gallons

Commercial and Irrigation Water Base Rates, Usage Rates, and Tiers						
		Commerical Usage Rates*			Irrigation Usage Rates*	
Tap Size	Base Rate	Tier 1 0-25K gal	Tier 2 26-120K gal	Tier 3 120K+ gal	Nov-Apr (per 1K gal)	May-Oct (per 1K gal)
0.75 inch	\$24.07					
1.0 inch	\$35.27					
1.5 inch	\$61.58	\$11.72	\$14.64	\$17.57	\$8.99	\$17.98
2 inch	\$94.97					
>2 inch	Calculated					

* Usage rate per 1,000 gallons

Wastewater Base Rate and Usage Rate	
Base Rate	Usage Rate* ** (per 1,000 gal)
\$13.95	\$8.02

* Residential usage volume based on water use in the months of Jan-Mar
 ** Commercial usage volume based on 85% of monthly water use

Appendix B

Proposed 2024 Water and Wastewater Usage Rates

2024 Proposed Residential Water Base Rates, Usage Rates,* and Tiers					
Type	Base Rate/Unit	Tier 1 0-3K gal	Tier 2 4-7K gal	Tier 3 8-20K gal	Tier 4 20K+ gal
Single-family Residential	\$52.20	\$0.00	\$12.29	\$15.96	\$22.72
Multi-family Residential	\$32.50	\$0.00	\$7.43	\$9.67	\$13.77

* Usage rate per 1,000 gallons

2024 Proposed Commercial and Irrigation Water Base Rates, Usage Rates, and Tiers						
		Commerical Usage Rates*			Irrigation Usage Rates*	
Tap Size	Base Rate	Tier 1 0-25K gal	Tier 2 26-120K gal	Tier 3 120K+ gal	Nov-Apr (per 1K gal)	May-Oct (per 1K gal)
0.75 inch	\$25.27					
1.0 inch	\$37.03					
1.5 inch	\$64.66	\$12.31	\$15.37	\$18.45	\$9.44	\$18.88
2 inch	\$99.72					
>2 inch	Calculated					

* Usage rate per 1,000 gallons

2024 Proposed Wastewater Base Rateand Usage Rate	
Base Rate	Usage Rate* ** (per 1,000 gal)
\$14.65	\$8.42

* Residential usage volume based on water use in the months of Jan-Mar
 ** Commercial usage volume based on 85% of actual monthly water use

Appendix C

Current 2023 and Proposed 2024

Water and Wastewater Capital Investment Fees

Current 2023 Capital Investment Fees		
Type	Water	Wastewater
Residential	\$\$/Unit	\$\$/Unit
0.75 inch Single-family	\$10,437	\$9,742
Multi-family	\$7,306	\$6,819
Commercial & Irrigation*	\$\$/Tap	\$\$/Tap
0.75 inch	\$10,437	\$9,742
1.0 inch	\$16,699	\$15,587
1.5 inch	\$48,010	\$44,813
2.0 inch	\$59,491	\$55,529
>2 inch	Calculated	Calculated
*Wastewater Capital Investment Fees do NOT apply to Irrigation taps		

2024 Proposed Capital Investment Fees		
Type	Water	Wastewater
Residential	\$\$/Unit	\$\$/Unit
0.75 inch Single-family	\$10,959	\$10,229
Multi-family	\$7,671	\$7,160
Commercial & Irrigation*	\$\$/Tap	\$\$/Tap
0.75 inch	\$10,959	\$10,229
1.0 inch	\$17,534	\$16,366
1.5 inch	\$50,411	\$47,054
2.0 inch	\$62,466	\$58,305
>2 inch	Calculated	Calculated
*Wastewater Capital Investment Fees do NOT apply to Irrigation taps		

Finance Committee Meeting

Date: November 20, 2023
Subject: Review of Auditor Request for Proposals

- **Don Rhoads, Finance Director/ Treasurer**

BACKGROUND / DISCUSSION

The auditor request for proposals (RFP's) will be presented at the Finance Committee meeting. Based on the RFP's being presented and their requisite qualifications, staff would like a recommendation of an auditor from the Finance Committee to present to the Board of Trustees.

STAFF RECOMMENDATION

ATTACHMENTS

None