



FINANCE COMMITTEE

December 18, 2023

6:00 PM

Regular Meeting Agenda
8225 3rd Street - Centennial Conference Room
Wellington, CO 80549

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

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Webinar ID: 879 4140 2276

A. CALL TO ORDER

1. Roll Call

B. PUBLIC INVITED TO BE HEARD

C. ACTION ITEMS /DISCUSSION ITEMS

1. Minutes from November 20, 2023 Finance Committee Meeting

- Pat Johnson, Secretary

2. October 2023 Treasurer's Report and Financial Statements

- Patti Garcia, Town Administrator

3. Implications of Senate Bill 23B-101

- Patti Garcia, Town Administrator

4. 2024 Town of Wellington Budget

- Patti Garcia, Town Administrator

5. Finance Director/Treasurer Update and Recruitment

- Patti Garcia, Town Administrator

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: December 18, 2023

Subject: Minutes from November 20, 2023 Finance Committee Meeting

- Pat Johnson, Secretary

BACKGROUND / DISCUSSION

STAFF RECOMMENDATION

ATTACHMENTS

1. 11-20-2023 Minutes

FINANCE COMMITTEE
MINUTES
November 20, 2023

A. CALL TO ORDER

The Town of Wellington Finance Committee meeting was called to order by Chair Nic Redavid on November 20, 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
Jason Mellin, Vice Chair
Nic Redavid, Chair
Nick Nudell

Others in attendance:

Jon Gaiter, Trustee Liaison
Don Rhoads, Baker Tilly US, LLP - Wellington Finance Director/Treasurer
David Wiegand, Trustee
Meagan Smith, Public Works Deputy Director
Bob Goes, Public Works Director
Ethan Muhs, Town Clerk

B. PUBLIC INVITED TO BE HEARD

No members of the public were in attendance; therefore, no public comment was heard.

C. ACTION ITEMS /DISCUSSION ITEMS

1. Christine Gaiter made a motion to accept the minutes from the 8/21/2023 Finance Committee meeting, and seconded by Sara Knaack. Motion passed.
2. Christine Gaiter made a motion to accept the minutes from the 10/16/2023 Finance Committee meeting, they were seconded by Sara Knaack. Motion passed.
3. 2024 Budget Review – Don Rhoads
 - a. Grants – can be granted from General Fund to other departments, capped at 10% per Tabor
 - b. Admin OH – revisited those numbers and changed how they were calculated
 - c. Don will make a change to move the Grant numbers on the Proposed Budget All Funds sheet in the Capital section
 - d. Treasurer's Report – Don would like to add an executive summary and a Treasurers' report
 - e. Property tax is not withheld by the State when an audit is not completed, the Town's portion of the Colorado lottery fund is.
4. Utility Rate Adjustment Presentation – Meagan Smith
5. Review of Evaluation Scoring for the Auditor Services Request for Proposals

D. REPORTS

1. Trustee Report
 - Trustee Gaiter will be the talking to Mayor about doing a quarterly review of the finances

- Multi-year projects from Trustees' meeting have been emailed to the committee members
 - Decision on rates next week
 - Budget to be approved 12/12/2023
2. Don will email the answers to Christine's questions

E. ADJOURN

Nick Nudell made the motion to adjourn, Christine Gaiter seconded. The meeting was adjourned at 8:16 PM.

Pat Johnson
Finance Committee Secretary



Finance Committee Meeting

Date: December 18, 2023
Subject: October 2023 Financial Statements

- Patti Garcia, Town Administrator

BACKGROUND / DISCUSSION

This Treasurer's Report has been prepared to provide important information to the Board and the community regarding the Town's financial activities and the balance of its investments for the ten-month period ending October 31, 2023. The attached report shows revenues and expenditures for all Town funds for both the month of October as well as year-to-date amounts. Budgeted revenues and expenditures for 2023 are also reported and give the reader a sense of how actual financial activity compares with what was originally budgeted.

Revenues for all funds through October totaled \$42.9 million, or 75% of the original budget estimate. General Fund revenues to date are exceeding estimates with 104% of the original estimate collected through October. As you will see in the detailed Financial Report attached, this is primarily due to receipts exceeding the cautious revenue estimates of the last budget cycle for key sources such as property tax, use tax, and investment earnings.

Revenues

Through October 31, 2023

Fund	YTD	Budget	Remaining	
General	\$5,715,789	\$5,487,010	(\$228,779)	104%
Streets	1,951,374	2,001,981	50,607	97%
Water	15,094,547	19,559,961	4,465,414	77%
Sewer	18,068,573	27,701,922	9,633,349	65%
Storm	794,761	807,422	12,661	98%
Parks	1,250,088	1,432,413	182,325	87%
	\$42,875,132	\$56,990,709	\$14,115,577	75%

Operating expenditures for all funds totaled \$15 million through October and had expended 80% of the original budget year-to-date. Approximately 83% of the budget would be the expected target for October so overall the Town is under budget. Capital projects expenditures have totaled \$24.9 million through September, which is 50% of the capital improvement budget.



Expenditures

Through October 31, 2023

Fund	YTD	Budget	Remaining	
General	\$4,041,899	\$5,425,991	\$1,384,092	74%
Streets	741,134	1,164,234	423,100	64%
Water	5,264,117	6,317,840	1,053,723	83%
Sewer	3,156,533	3,691,126	534,593	86%
Storm	562,871	655,976	93,105	86%
Parks	1,224,087	1,413,836	189,749	87%
Operating	\$14,990,641	\$18,669,003	\$3,678,362	80%
Capital Projects	\$24,931,453	\$49,686,084	24,754,631	50%

STAFF RECOMMENDATION

Review and retain report.

ATTACHMENTS

1. Oct 2023 Treasury Report

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TAX REVENUE</u>					
201-01-3110	PROPERTY TAXES	21,865.40	1,873,550.62	1,681,506.00	(192,044.62)	111.4
201-01-3130	SALES TAX	210,588.10	2,162,465.20	2,467,524.00	305,058.80	87.6
201-01-3135	SEVERANCE TAX	.00	106,343.58	75,000.00	(31,343.58)	141.8
201-01-3140	USE TAX - BUILDING MATERIALS	82,885.99	483,662.51	347,160.00	(136,502.51)	139.3
201-01-3320	CIGARETTE TAX	646.34	6,585.27	7,000.00	414.73	94.1
	TOTAL TAX REVENUE	315,985.83	4,632,607.18	4,578,190.00	(54,417.18)	101.2
	<u>BUILDING PERMITS</u>					
201-02-3155	TOWN PLAN REVIEW FEES	2,210.00	21,839.33	21,000.00	(839.33)	104.0
201-02-3425	FIRE INSPECTION FEES	26,200.00	26,200.00	.00	(26,200.00)	.0
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	(24,890.00)	(23,023.13)	2,500.00	25,523.13	(920.9)
201-02-3450	BLDG. ADMIN. FEE	4,012.00	28,335.86	53,000.00	24,664.14	53.5
201-02-3462	BLDG. INSPECTION FEES	49,099.74	322,962.21	480,600.00	157,637.79	67.2
	TOTAL BUILDING PERMITS	56,631.74	379,765.50	563,600.00	183,834.50	67.4
	<u>FRANCHISE FEES</u>					
201-03-3160	FRANCHISE FEE-ELECTRICITY	43,805.81	178,428.60	170,000.00	(8,428.60)	105.0
201-03-3170	FRANCHISE FEE-NATURAL GAS	1,666.67	15,000.03	17,000.00	1,999.97	88.2
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	45,472.48	218,452.39	209,520.00	(8,932.39)	104.3
	<u>LICENSES & PERMITS</u>					
201-04-3210	LIQUOR LICENSE	175.00	2,450.00	.00	(2,450.00)	.0
201-04-3220	BUSINESS LICENSE	600.00	20,287.50	18,700.00	(1,587.50)	108.5
	TOTAL LICENSES & PERMITS	775.00	22,737.50	18,700.00	(4,037.50)	121.6
	<u>FEES FOR SERVICE</u>					
201-05-3420	LAND USE FEES	10,573.82	70,938.22	33,000.00	(37,938.22)	215.0
201-05-3460	GENERAL CHARGES FOR SERVICES	.00	3,685.88	.00	(3,685.88)	.0
201-05-3510	COMMUNITY CENTER USER FEES	855.00	4,425.00	2,000.00	(2,425.00)	221.3
201-05-3520	WEED / REFUSE REMOVAL	.00	1,890.00	.00	(1,890.00)	.0
	TOTAL FEES FOR SERVICE	11,428.82	80,939.10	35,000.00	(45,939.10)	231.3

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>FINES & PENALTIES</u>					
201-06-3550	COURT FINES & COSTS	4,381.43	27,099.93	10,000.00	(17,099.93)	271.0
201-06-3555	LCSO ADMINISTRATIVE FEES	303.00	1,684.00	1,500.00	(184.00)	112.3
	TOTAL FINES & PENALTIES	4,684.43	28,783.93	11,500.00	(17,283.93)	250.3
	<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>					
201-08-3350	GRANTS	2,419.80	2,419.80	.00	(2,419.80)	.0
201-08-3355	INVESTMENT EARNINGS - LIBRARY	2,116.70	18,916.24	7,500.00	(11,416.24)	252.2
201-08-3373	LIBRARY CONTRIB./FINES/MISC.	249.50	5,403.65	1,500.00	(3,903.65)	360.2
201-08-3440	SALE OF MAPS & PUBLICATIONS	.00	30.00	.00	(30.00)	.0
201-08-3610	INVESTMENT EARNINGS-GENERAL	34,081.83	304,466.99	22,000.00	(282,466.99)	1383.9
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	.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	38,867.83	344,753.88	61,000.00	(283,753.88)	565.2
	TOTAL FUND REVENUE	473,846.13	5,715,789.48	5,487,010.00	(228,779.48)	104.2

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
201-11-5102 BENEFITS	223.55	6,831.15	859.00 (	5,972.15)	795.2
201-11-5107 ELECTED OFFICIAL COMPENSATION	900.00	9,000.00	10,800.00	1,800.00	83.3
201-11-5192 CAC PROGRAM EXPENDITURES	500.00	26,770.35	40,430.00	13,659.65	66.2
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	.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	132.35	1,309.31	20,000.00	18,690.69	6.6
201-11-5952 HARDSHIP UTILITY GRANT	.00	2,100.00	12,000.00	9,900.00	17.5
TOTAL LEGISLATIVE	1,755.90	139,176.04	186,254.00	47,077.96	74.7
<u>JUDICIAL</u>					
201-12-5100 WAGES & SALARIES	816.00	6,940.46	11,161.00	4,220.54	62.2
201-12-5102 BENEFITS	370.34	2,871.72	2,987.00	115.28	96.1
201-12-5109 MAGISTRATE	750.00	3,750.00	9,000.00	5,250.00	41.7
201-12-5214 OFFICE SUPPLIES	.00	67.69	1,000.00	932.31	6.8
201-12-5359 PROSECUTING ATTORNEY	.00	12,935.00	8,250.00 (	4,685.00)	156.8
201-12-5380 PROFESSIONAL DEVELOPMENT	.00	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	1,936.34	27,768.15	36,398.00	8,629.85	76.3
<u>ADMINISTRATION</u>					
201-13-5100 WAGES & SALARIES	24,519.86	248,070.59	313,810.00	65,739.41	79.1
201-13-5102 BENEFITS	6,922.77	64,591.07	73,655.00	9,063.93	87.7
201-13-5214 OFFICE SUPPLIES	.00	2,118.53	1,500.00 (	618.53)	141.2
201-13-5335 DUES & SUBSCRIPTION	25.99	4,595.38	8,500.00	3,904.62	54.1
201-13-5336 PUBLIC RELATIONS	72.00	72.00	2,500.00	2,428.00	2.9
201-13-5352 LEGAL SERVICES	.00	29,108.71	51,075.00	21,966.29	57.0
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	9.98	1,544.28	5,000.00	3,455.72	30.9
201-13-5380 PROFESSIONAL DEVELOPMENT	.00	4,606.63	2,795.00 (	1,811.63)	164.8
201-13-5381 MILEAGE REIMBURSEMENT	.00	555.44	.00 (	555.44)	.0
201-13-5496 COMMUNITY RELATIONS	809.89	3,304.62	11,646.00	8,341.38	28.4
201-13-5933 SENIOR'S VAN	346.70	9,252.63	8,000.00 (	1,252.63)	115.7
TOTAL ADMINISTRATION	32,707.19	388,969.88	508,481.00	119,511.12	76.5

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>FINANCE</u>					
201-14-5100	WAGES & SALARIES	4,775.30	45,284.93	59,291.00	14,006.07	76.4
201-14-5102	BENEFITS	1,826.40	11,312.01	37,605.00	26,292.99	30.1
201-14-5214	OFFICE SUPPLIES	152.28	597.80	1,500.00	902.20	39.9
201-14-5311	POSTAGE	444.56	2,349.17	1,000.00	(1,349.17)	234.9
201-14-5321	PRINTING SERVICES	5,276.18	37,311.36	.00	(37,311.36)	.0
201-14-5335	DUES AND SUBSCRIPTIONS	.00	964.00	1,200.00	236.00	80.3
201-14-5338	BANK SERVICE CHARGE	.00	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	31,406.09	131,807.63	120,000.00	(11,807.63)	109.8
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	.00	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	43,880.81	409,261.19	504,996.00	95,734.81	81.0
	<u>TOWN CLERK</u>					
201-15-5100	WAGES & SALARIES	9,658.72	79,454.56	113,755.00	34,300.44	69.9
201-15-5102	BENEFITS	2,819.29	21,613.11	36,011.00	14,397.89	60.0
201-15-5214	OFFICE SUPPLIES	23.83	656.44	1,500.00	843.56	43.8
201-15-5331	PUBLISHING & LEGAL NOTICES	.00	747.13	3,500.00	2,752.87	21.4
201-15-5335	DUES & SUBSCRIPTIONS	.00	118.18	826.00	707.82	14.3
201-15-5356	PROFESSIONAL SERVICES	27.00	2,793.00	4,000.00	1,207.00	69.8
201-15-5363	R&M COMPUTER/OFFICE EQUIP.	.00	.00	5,000.00	5,000.00	.0
201-15-5380	PROFESSIONAL DEVELOPMENT	.00	1,210.96	5,000.00	3,789.04	24.2
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	12,528.84	106,593.38	174,742.00	68,148.62	61.0

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>HUMAN RESOURCES</u>					
201-16-5100	WAGES & SALARIES	3,907.24	35,768.08	40,404.00	4,635.92	88.5
201-16-5102	BENEFITS	1,384.58	11,327.38	13,420.00	2,092.62	84.4
201-16-5103	TEMPORARY EMPLOYMENT SERVICES	.00	5,980.00	10,000.00	4,020.00	59.8
201-16-5214	OFFICE SUPPLIES	.00	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	.00	2,199.48	12,000.00	9,800.52	18.3
201-16-5580	EMPLOYEE DRUG TESTING	522.56	1,269.08	2,500.00	1,230.92	50.8
201-16-5582	EMPLOYEE RELATIONS COMMITTEE	354.94	4,815.18	15,000.00	10,184.82	32.1
201-16-5583	BACKGROUND CHECK	311.75	2,129.75	3,000.00	870.25	71.0
201-16-5948	EMPLOYEE APPAREL	.00	610.81	2,000.00	1,389.19	30.5
201-16-5949	EMPLOYEE ADVERTISING	399.00	1,476.24	3,500.00	2,023.76	42.2
	TOTAL HUMAN RESOURCES	6,880.07	74,421.68	129,099.00	54,677.32	57.7
	<u>INFORMATION TECHNOLOGY</u>					
201-17-5100	WAGES & SALARIES	(2,530.00)	21,280.38	33,650.00	12,369.62	63.2
201-17-5102	BENEFITS	.00	5,699.97	7,318.00	1,618.03	77.9
201-17-5214	OFFICE SUPPLIES	.00	36.50	1,500.00	1,463.50	2.4
201-17-5345	TELEPHONE SERVICES	3,951.47	48,110.65	66,650.00	18,539.35	72.2
201-17-5356	PROFESSIONAL SERVICES	10,005.00	10,005.00	.00	(10,005.00)	.0
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	1,385.27	28,564.40	45,500.00	16,935.60	62.8
201-17-5579	SOFTWARE LICENSE/SUPPORT	15,286.14	94,700.91	158,180.00	63,479.09	59.9
201-17-5585	WEBSITE MAINTENANCE	.00	12,029.70	12,000.00	(29.70)	100.3
201-17-5947	COPIER EXPENSE	2,064.82	12,545.55	6,000.00	(6,545.55)	209.1
	TOTAL INFORMATION TECHNOLOGY	30,162.70	232,996.56	332,298.00	99,301.44	70.1
	<u>PLANNING AND ZONING</u>					
201-18-5100	WAGES & SALARIES	30,829.42	296,408.29	380,906.00	84,497.71	77.8
201-18-5102	BENEFITS	8,464.84	78,822.39	101,007.00	22,184.61	78.0
201-18-5214	OFFICE SUPPLIES	56.57	883.82	1,000.00	116.18	88.4
201-18-5331	RECORDING & LEGAL PUBLISHING	(485.00)	1,031.97	2,500.00	1,468.03	41.3
201-18-5335	DUES & SUBSCRIPTIONS	160.00	1,584.54	1,996.00	411.46	79.4
201-18-5350	BUILDING INSP. FEE REMITTANCE	28,404.14	189,390.57	272,900.00	83,509.43	69.4
201-18-5355	REIMBURSABLE SERVICES	200.00	4,400.00	40,000.00	35,600.00	11.0
201-18-5356	PROFESSIONAL SERVICES	.00	4,960.01	17,000.00	12,039.99	29.2
201-18-5372	UNIFORMS	425.78	425.78	300.00	(125.78)	141.9
201-18-5374	HUMANE SOCIETY HOLDING CHARGES	1,970.00	7,905.00	8,000.00	95.00	98.8
201-18-5375	PROTECTIVE INSP. EQUIPMENT	39.92	39.92	900.00	860.08	4.4
201-18-5380	PROFESSIONAL DEVELOPMENT	967.00	3,614.33	6,066.00	2,451.67	59.6
	TOTAL PLANNING AND ZONING	71,032.67	589,466.62	832,575.00	243,108.38	70.8

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>LAW ENFORCEMENT</u>					
201-21-5364	LCSSO - PERSONNEL	.00	1,338,853.23	1,785,138.00	446,284.77	75.0
201-21-5378	LCSSO - OFFICE RENTAL/MAINT.	.00	14,903.30	.00	(14,903.30)	.0
	<u>TOTAL LAW ENFORCEMENT</u>	<u>.00</u>	<u>1,353,756.53</u>	<u>1,785,138.00</u>	<u>431,381.47</u>	<u>75.8</u>
	<u>PROTECTIVE INSPECTIONS</u>					
201-24-5345	TELEPHONE SERVICES	148.46	1,493.25	.00	(1,493.25)	.0
	<u>TOTAL PROTECTIVE INSPECTIONS</u>	<u>148.46</u>	<u>1,493.25</u>	<u>.00</u>	<u>(1,493.25)</u>	<u>.0</u>
	<u>PUBLIC WORKS</u>					
201-34-5100	WAGES & SALARIES	13,728.30	131,568.62	161,292.00	29,723.38	81.6
201-34-5101	SEASONALS	.00	.00	10,000.00	10,000.00	.0
201-34-5102	BENEFITS	4,173.82	70,887.81	25,402.00	(45,485.81)	279.1
201-34-5231	FUEL, OIL & GREASE	2,533.69	23,211.22	8,000.00	(15,211.22)	290.1
201-34-5233	R&M- MACHINERY & EQUIP. PARTS	926.32	35,454.22	35,000.00	(454.22)	101.3
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	2,012.52	6,500.00	4,487.48	31.0
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	41.31	16,189.17	15,000.00	(1,189.17)	107.9
201-34-5380	PROFESSIONAL DEVELOPMENT	2,498.62	9,112.28	12,300.00	3,187.72	74.1
201-34-5398	WASTE COLLECTION SERVICE	708.03	3,062.65	8,500.00	5,437.35	36.0
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	633.60	5,173.43	16,500.00	11,326.57	31.4
201-34-5947	COPIER EXPENSE	533.45	1,667.14	8,000.00	6,332.86	20.8
	<u>TOTAL PUBLIC WORKS</u>	<u>25,777.14</u>	<u>301,313.02</u>	<u>371,514.00</u>	<u>70,200.98</u>	<u>81.1</u>
	<u>CEMETERY</u>					
201-42-5382	GROUNDS MAINTENANCE SERVICE	.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
	<u>TOTAL CEMETERY</u>	<u>.00</u>	<u>2,806.02</u>	<u>30,000.00</u>	<u>27,193.98</u>	<u>9.4</u>

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>GEN. USE BLDGS. & COM. CENTERS</u>					
201-49-5341	ELECTRICITY	16.75	1,178.40	18,123.00	16,944.60	6.5
201-49-5342	WATER	3,554.03	3,554.03	4,000.00	445.97	88.9
201-49-5343	SEWER	1,930.00	1,930.00	2,000.00	70.00	96.5
201-49-5344	NATURAL GAS - HEAT	895.36	21,019.26	15,600.00	(5,419.26)	134.7
201-49-5346	STORM DRAINAGE	2,416.46	2,416.46	3,000.00	583.54	80.6
201-49-5367	R&M SERV./SUPPLIES - BUILDINGS	2,536.86	11,628.28	30,900.00	19,271.72	37.6
201-49-5368	CLEANING SUPPLIES	.00	.00	2,200.00	2,200.00	.0
201-49-5369	JANITORIAL SERVICE	4,675.50	44,249.25	40,000.00	(4,249.25)	110.6
	TOTAL GEN. USE BLDGS. & COM. CENTERS	16,024.96	85,975.68	115,823.00	29,847.32	74.2
	<u>COMMUNITY ACTIVITIES</u>					
201-50-5933	SENIOR'S VAN DO NOT USE	.00	(13.40)	.00	13.40	.0
	TOTAL COMMUNITY ACTIVITIES	.00	(13.40)	.00	13.40	.0
	<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	22,638.94	228,240.15	276,471.00	48,230.85	82.6
201-55-5101	SEASONAL	.00	7,566.56	5,000.00	(2,566.56)	151.3
201-55-5102	BENEFITS	5,170.11	51,340.93	68,927.00	17,586.07	74.5
201-55-5214	OFFICE SUPPLIES	954.02	11,712.06	9,000.00	(2,712.06)	130.1
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	181.48	5,815.88	5,000.00	(815.88)	116.3
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	408.00	600.00	192.00	68.0
201-55-5384	INTERNET SERVICE	.00	.00	2,000.00	2,000.00	.0
201-55-5387	SPECIAL EVENT SUPPLIES	172.71	260.12	375.00	114.88	69.4
201-55-5579	SOFTWARE LICENSE/SUPPORT	149.98	6,719.35	8,500.00	1,780.65	79.1
201-55-5792	MULTI MEDIA	174.82	2,079.03	3,500.00	1,420.97	59.4
201-55-5793	E-BOOKS - SUBSCRIPTION/MISC.	.00	4,550.00	5,500.00	950.00	82.7
201-55-5900	LIBRARY BOOKS	124.95	18,907.39	18,000.00	(907.39)	105.0
201-55-5902	COURIER SERVICE	1,289.37	1,323.43	2,500.00	1,176.57	52.9
201-55-5903	GRANTS	(1,813.00)	(11,788.00)	11,000.00	22,788.00	(107.2)
	TOTAL LIBRARY	29,043.38	327,824.68	418,673.00	90,848.32	78.3

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	271,878.46	4,041,899.11	5,425,991.00	1,384,091.89	74.5
NET REVENUE OVER EXPENDITURES	201,967.67	1,673,890.37	61,019.00	(1,612,871.37)	2743.2

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>TAX REVENUE</u>					
203-01-3130	SALES TAX	57,898.30	594,410.06	678,569.00	84,158.94	87.6
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	55,326.46	709,814.88	848,720.00	138,905.12	83.6
203-01-3335	HIGHWAY USERS TAX	31,718.92	419,792.17	305,632.00	(114,160.17)	137.4
203-01-3337	ROAD & BRIDGE TAX	.00	.00	49,000.00	49,000.00	.0
	TOTAL TAX REVENUE	144,943.68	1,724,017.11	1,999,731.00	275,713.89	86.2
	<u>LICENSES & PERMITS</u>					
203-04-3343	STREET CUT PERMITS	1,100.00	1,450.00	250.00	(1,200.00)	580.0
203-04-3350	DEVELOPER ROAD FEE ESCROW	.00	600.00	.00	(600.00)	.0
203-04-3376	BP ROAD IMPACT FEE	36,020.00	151,721.20	.00	(151,721.20)	.0
	TOTAL LICENSES & PERMITS	37,120.00	153,771.20	250.00	(153,521.20)	61508.
	<u>MISCELLANEOUS REVENUE</u>					
203-08-3610	INVESTMENT EARNINGS	8,745.84	70,196.20	1,000.00	(69,196.20)	7019.6
203-08-3910	SALE OF ASSETS	.00	3,389.30	1,000.00	(2,389.30)	338.9
	TOTAL MISCELLANEOUS REVENUE	8,745.84	73,585.50	2,000.00	(71,585.50)	3679.3
	TOTAL FUND REVENUE	190,809.52	1,951,373.81	2,001,981.00	50,607.19	97.5

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ADMINISTRATIVE</u>					
203-15-5100	WAGES & SALARIES	17,421.23	179,307.94	244,877.82	65,569.88	73.2
203-15-5102	BENEFITS	4,819.83	47,427.97	69,935.00	22,507.03	67.8
203-15-5214	OFFICE SUPPLIES	276.69	807.83	.00	(807.83)	.0
203-15-5345	TELEPHONE SERVICES	.00	106.74	.00	(106.74)	.0
	TOTAL ADMINISTRATIVE	22,517.75	227,650.48	314,812.82	87,162.34	72.3
	<u>OPERATING</u>					
203-34-5100	WAGES & SALARIES	24,016.48	253,440.64	348,964.18	95,523.54	72.6
203-34-5102	BENEFITS	10,252.65	65,569.52	118,227.00	52,657.48	55.5
203-34-5233	R&M- MACHINERY & EQUIP. PARTS	409.66	(3,154.91)	.00	3,154.91	.0
203-34-5240	STREET PAINT, SIGNS, & PARTS	.00	14,768.30	35,000.00	20,231.70	42.2
203-34-5241	SHOP SUPPLIES	.00	(131.63)	.00	131.63	.0
203-34-5341	ELECTRICITY	14,896.22	134,307.22	196,930.00	62,622.78	68.2
203-34-5342	WATER	10,310.14	10,310.14	6,000.00	(4,310.14)	171.8
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	143.64	2,711.08	3,400.00	688.92	79.7
203-34-5423	SAND & GRAVEL & ROADBASE	.00	7,414.40	.00	(7,414.40)	.0
203-34-5424	FABRICATED MATERIAL (ASPHALT)	571.68	2,141.08	10,000.00	7,858.92	21.4
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	5,289.41	5,289.41	30,000.00	24,710.59	17.6
203-34-5453	R&M SUPPLIES - STREET SWEEPER	137.39	412.16	6,000.00	5,587.84	6.9
203-34-5456	MOSQUITO CONTROL	.00	3,800.00	.00	(3,800.00)	.0
203-34-5533	EQUIPMENT RENTAL	.00	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	111.84	1,472.28	5,000.00	3,527.72	29.5
	TOTAL OPERATING	66,139.11	513,483.52	849,421.18	335,937.66	60.5
	TOTAL FUND EXPENDITURES	88,656.86	741,134.00	1,164,234.00	423,100.00	63.7
	NET REVENUE OVER EXPENDITURES	102,152.66	1,210,239.81	837,747.00	(372,492.81)	144.5

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 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	68,459.00	534,554.00	834,960.00	300,406.00	64.0
	TOTAL CONTRIBUTED CAPITAL	68,459.00	626,484.00	834,960.00	208,476.00	75.0
	<u>OPERATING REVENUE</u>					
204-03-3441	WATER SALES	417,929.81	3,737,577.45	5,307,980.00	1,570,402.55	70.4
204-03-3442	SHUT-OFF/RECON./LATE/NSF/TRANS	4,625.00	21,974.72	24,786.00	2,811.28	88.7
204-03-3443	HYDRANT WATER SALES	.00	127.68	.00	(127.68)	.0
204-03-3447	BULK WATER SALES	2,728.25	20,052.60	.00	(20,052.60)	.0
204-03-3448	WATER METER FEE	450.00	450.00	.00	(450.00)	.0
	TOTAL OPERATING REVENUE	425,733.06	3,780,182.45	5,332,766.00	1,552,583.55	70.9
	<u>NON-OPERATING REVENUE</u>					
204-04-3610	INVESTMENT EARNINGS	73,430.85	656,229.27	41,474.00	(614,755.27)	1582.3
204-04-3650	LOAN PROCEEDS	1,060,184.80	10,031,489.23	13,350,761.00	3,319,271.77	75.1
204-04-3910	SALE OF ASSETS	.00	161.69	.00	(161.69)	.0
	TOTAL NON-OPERATING REVENUE	1,133,615.65	10,687,880.19	13,392,235.00	2,704,354.81	79.8
	TOTAL FUND REVENUE	1,627,807.71	15,094,546.64	19,559,961.00	4,465,414.36	77.2

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ADMINISTRATIVE</u>					
204-15-5100	WAGES & SALARIES	29,467.42	322,272.64	395,899.00	73,626.36	81.4
204-15-5102	BENEFITS	8,007.95	81,399.47	122,244.00	40,844.53	66.6
	TOTAL ADMINISTRATIVE	37,475.37	403,672.11	518,143.00	114,470.89	77.9
	<u>OPERATING</u>					
204-34-5100	WAGES & SALARIES	39,752.55	403,458.94	481,126.00	77,667.06	83.9
204-34-5102	BENEFITS	13,082.83	139,618.32	206,895.00	67,276.68	67.5
204-34-5221	CHEMICALS	19,773.24	158,895.86	250,000.00	91,104.14	63.6
204-34-5227	PLANT UTILITIES	682.73	14,303.57	28,000.00	13,696.43	51.1
204-34-5229	DRINKING WATER PROGRAM FEE	.00	1,850.00	2,000.00	150.00	92.5
204-34-5231	FUEL, OIL & GREASE	2,105.32	15,351.41	7,500.00	(7,851.41)	204.7
204-34-5233	R&M- MACHINERY & EQUIP. PARTS	844.59	687.49	15,000.00	14,312.51	4.6
204-34-5241	SHOP SUPPLIES	22.97	1,612.50	1,500.00	(112.50)	107.5
204-34-5334	WATER TESTING	3,355.50	57,637.21	80,000.00	22,362.79	72.1
204-34-5339	ON-LINE UTILITY BILL PAY-FEES	2,483.26	24,448.99	27,000.00	2,551.01	90.6
204-34-5341	ELECTRICITY	5,357.70	60,060.13	80,000.00	19,939.87	75.1
204-34-5345	TELEPHONE SERVICE	66.95	674.78	700.00	25.22	96.4
204-34-5352	LEGAL SERVICES	.00	3,892.50	30,000.00	26,107.50	13.0
204-34-5356	PROFESSIONAL SERVICES	355.00	34,289.12	60,000.00	25,710.88	57.2
204-34-5370	PPE ALLOWANCE	.00	17,726.11	28,000.00	10,273.89	63.3
204-34-5380	PROFESSIONAL DEVELOPMENT	1,548.00	6,256.47	13,610.00	7,353.53	46.0
204-34-5384	INTERNET SERVICE	104.28	1,099.78	2,200.00	1,100.22	50.0
204-34-5422	SMALL TOOLS	1,550.00	4,686.06	8,000.00	3,313.94	58.6
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	5,743.52	95,692.29	120,000.00	24,307.71	79.7
204-34-5434	R&M SUPP. / SERV. LINES	273.29	34,007.33	80,000.00	45,992.67	42.5
204-34-5435	R&M SUPP. / SERV. HYDRANTS	.00	2,306.66	.00	(2,306.66)	.0
204-34-5437	R&M SCADA REPAIR	.00	27,308.50	25,000.00	(2,308.50)	109.2
204-34-5440	SLUDGE REMOVAL	4,161.50	46,399.50	285,000.00	238,600.50	16.3
204-34-5455	LAB SUPPLIES	411.99	14,703.10	12,500.00	(2,203.10)	117.6
204-34-5512	INSURANCE-PROPERTY RELATED	(11,830.00)	(30,685.98)	.00	30,685.98	.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	2,147,998.57	2,158,206.37	2,300,000.00	141,793.63	93.8
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	90.71	1,048.58	3,000.00	1,951.42	35.0
204-34-5963	METER REPLACEMENT	.00	14,382.00	.00	(14,382.00)	.0
204-34-5969	LAB EQUIPMENT (TURBIDOMETER)	6,866.00	16,827.36	20,000.00	3,172.64	84.1
	TOTAL OPERATING	2,244,800.50	3,398,045.31	4,248,031.00	849,985.69	80.0

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 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	2,282,275.87	5,264,116.66	6,317,840.00	1,053,723.34	83.3
NET REVENUE OVER EXPENDITURES	(654,468.16)	9,830,429.98	13,242,121.00	3,411,691.02	74.2

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CONTRIBUTED CAPITAL</u>					
205-02-3446	TAP FEES	64,297.00	492,945.00	779,360.00	286,415.00	63.3
	TOTAL CONTRIBUTED CAPITAL	64,297.00	492,945.00	779,360.00	286,415.00	63.3
	<u>OPERATING REVENUE</u>					
205-03-3445	SEWER USER FEES	186,973.65	1,826,426.56	2,507,634.00	681,207.44	72.8
	TOTAL OPERATING REVENUE	186,973.65	1,826,426.56	2,507,634.00	681,207.44	72.8
	<u>NON-OPERATING REVENUE</u>					
205-04-3610	INVESTMENT EARNINGS	36,893.48	329,704.40	28,413.00	(301,291.40)	1160.4
205-04-3640	LOAN / BOND PLANT EXPANSION	.00	.00	24,386,515.00	24,386,515.00	.0
205-04-3650	BOND/LOAN PROCEEDS	1,700,314.63	15,419,488.88	.00	(15,419,488.88)	.0
205-04-3910	SALE OF ASSETS	.00	8.00	.00	(8.00)	.0
	TOTAL NON-OPERATING REVENUE	1,737,208.11	15,749,201.28	24,414,928.00	8,665,726.72	64.5
	TOTAL FUND REVENUE	1,988,478.76	18,068,572.84	27,701,922.00	9,633,349.16	65.2

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ADMINISTRATIVE</u>					
205-15-5100	WAGES & SALARIES	29,467.40	322,114.99	395,899.00	73,784.01	81.4
205-15-5102	BENEFITS	8,007.91	81,251.71	121,110.00	39,858.29	67.1
	TOTAL ADMINISTRATIVE	37,475.31	403,366.70	517,009.00	113,642.30	78.0
	<u>OPERATING</u>					
205-34-5100	WAGES & SALARIES	35,873.63	336,555.23	447,250.00	110,694.77	75.3
205-34-5102	BENEFITS	14,980.79	127,041.01	158,091.00	31,049.99	80.4
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	236.65	7,797.27	8,500.00	702.73	91.7
205-34-5233	R&M- MACHINERY & EQUIP. PARTS	137.39	(13,244.51)	30,000.00	43,244.51	(44.2)
205-34-5241	SHOP SUPPLIES	.00	411.66	1,500.00	1,088.34	27.4
205-34-5339	ON-LINE UTILITY BILL PAY FEES	1,768.65	17,488.17	20,000.00	2,511.83	87.4
205-34-5341	ELECTRICITY	16,130.01	146,442.76	129,035.00	(17,407.76)	113.5
205-34-5342	WATER	1,664.85	1,664.85	1,200.00	(464.85)	138.7
205-34-5344	NATURAL GAS	762.85	11,678.73	7,500.00	(4,178.73)	155.7
205-34-5356	PROFESSIONAL SERVICES	1,136.92	17,429.75	60,000.00	42,570.25	29.1
205-34-5370	PPE ALLOWANCE	90.04	5,848.76	8,500.00	2,651.24	68.8
205-34-5380	PROFESSIONAL DEVELOPMENT	235.00	8,778.44	13,460.00	4,681.56	65.2
205-34-5384	INTERNET SERVICE	134.28	1,497.65	1,300.00	(197.65)	115.2
205-34-5422	SMALL TOOLS	.00	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	141.75	11,364.43	25,000.00	13,635.57	45.5
205-34-5433	R&M SUPP. / SERV. PLANT	10,883.43	51,403.21	65,000.00	13,596.79	79.1
205-34-5434	R&M SUPP. / SERV. LINES	198.61	4,296.79	20,000.00	15,703.21	21.5
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	2,736.00	32,436.00	50,000.00	17,564.00	64.9
205-34-5455	LAB SUPPLIES	1,550.16	7,334.83	5,000.00	(2,334.83)	146.7
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	3,974.00	27,012.71	40,000.00	12,987.29	67.5
205-34-5941	SAFETY & FIRST AID KITS	138.51	1,661.07	3,000.00	1,338.93	55.4
205-34-5969	LAB EQUIPMENT	.00	1,324.37	6,500.00	5,175.63	20.4
	TOTAL OPERATING	92,773.52	832,536.99	1,233,336.00	400,799.01	67.5

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 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	40,522.08	47,151.26	47,151.00	(.26)	100.0
205-90-5622	2022 GPR LOAN INTEREST	22,450.28	26,200.28	26,200.00	(.28)	100.0
	TOTAL DEBT SERVICE	62,972.36	1,920,628.88	1,940,781.00	20,152.12	99.0
	TOTAL FUND EXPENDITURES	193,221.19	3,156,532.57	3,691,126.00	534,593.43	85.5
	NET REVENUE OVER EXPENDITURES	1,795,257.57	14,912,040.27	24,010,796.00	9,098,755.73	62.1

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

DRAINAGE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CONTRIBUTED CAPITAL</u>					
207-02-3451	TOW STRM DRN BP IMPACT	7,473.71	33,267.23	35,000.00	1,732.77	95.1
207-02-3453	AUTH STORM DRN BP IMPACT	13,147.42	49,254.44	403,322.00	354,067.56	12.2
	TOTAL CONTRIBUTED CAPITAL	20,621.13	82,521.67	438,322.00	355,800.33	18.8
	<u>OPERATING REVENUE</u>					
207-03-3449	TOW STORM DRAIN UTILITY FEES	22,754.34	227,696.87	270,400.00	42,703.13	84.2
207-03-3452	AUTH STORM DRAIN UTILITY FEES	34,631.83	344,112.14	35,200.00	(308,912.14)	977.6
	TOTAL OPERATING REVENUE	57,386.17	571,809.01	305,600.00	(266,209.01)	187.1
	<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	4,781.99	42,735.04	3,500.00	(39,235.04)	1221.0
207-08-3690	MISCELLANEOUS REVENUE	16.14	16.98	.00	(16.98)	.0
	TOTAL MISCELLANEOUS REVENUE	4,798.13	140,430.71	63,500.00	(76,930.71)	221.2
	TOTAL FUND REVENUE	82,805.43	794,761.39	807,422.00	12,660.61	98.4

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

DRAINAGE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ADMINISTRATIVE</u>					
207-15-5100	WAGES & SALARIES	6,956.35	73,632.20	101,666.77	28,034.57	72.4
207-15-5102	BENEFITS	1,971.54	19,146.57	.00	(19,146.57)	.0
	TOTAL ADMINISTRATIVE	8,927.89	92,778.77	101,666.77	8,888.00	91.3
	<u>OPERATING</u>					
207-34-5100	WAGES & SALARIES	3,561.45	32,320.97	55,514.23	23,193.26	58.2
207-34-5102	BENEFITS	1,494.84	12,257.67	30,063.00	17,805.33	40.8
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	639.28	6,381.64	6,500.00	118.36	98.2
207-34-5341	ELECTRICITY	52.40	689.88	710.00	20.12	97.2
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	5,747.97	470,092.70	554,309.23	84,216.53	84.8
	TOTAL FUND EXPENDITURES	14,675.86	562,871.47	655,976.00	93,104.53	85.8
	NET REVENUE OVER EXPENDITURES	68,129.57	231,889.92	151,446.00	(80,443.92)	153.1

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
209-08-3610	INVESTMENT EARNINGS	3,134.01	36,048.56	.00	(36,048.56)	.0
	TOTAL MISCELLANEOUS REVENUE	3,134.01	36,048.56	.00	(36,048.56)	.0
	TOTAL FUND REVENUE	3,134.01	36,048.56	.00	(36,048.56)	.0
	NET REVENUE OVER EXPENDITURES	3,134.01	36,048.56	.00	(36,048.56)	.0

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

PARK FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>TAX REVENUE</u>					
210-01-3130	SALES TAX	47,379.95	486,505.46	555,193.00	68,687.54	87.6
210-01-3140	USE TAX BUILDING MATERIALS	.00	.00	231,440.00	231,440.00	.0
210-01-3315	MOTOR VEHICLE USE TAX	11,331.92	164,950.24	212,180.00	47,229.76	77.7
210-01-3700	OPEN SPACE SALES TAX	37,828.56	342,413.61	381,600.00	39,186.39	89.7
	<u>TOTAL TAX REVENUE</u>	<u>96,540.43</u>	<u>993,869.31</u>	<u>1,380,413.00</u>	<u>386,543.69</u>	<u>72.0</u>
	<u>BUILDING PERMITS</u>					
210-02-3381	TRAIL IMPACT FEE	2,250.00	21,600.00	.00	(21,600.00)	.0
210-02-3620	BP PARK IMPACT FEE	5,000.00	48,000.00	.00	(48,000.00)	.0
	<u>TOTAL BUILDING PERMITS</u>	<u>7,250.00</u>	<u>69,600.00</u>	<u>.00</u>	<u>(69,600.00)</u>	<u>.0</u>
	<u>RECREATION PROGRAM FEES</u>					
210-05-3175	RECREATION FEES	110.00	64,098.20	32,000.00	(32,098.20)	200.3
210-05-3177	BATTING CAGES FEES/SALES	.00	1,979.00	.00	(1,979.00)	.0
	<u>TOTAL RECREATION PROGRAM FEES</u>	<u>110.00</u>	<u>66,077.20</u>	<u>32,000.00</u>	<u>(34,077.20)</u>	<u>206.5</u>
	<u>MISCELLANEOUS REVENUE</u>					
210-08-3505	MISC. GRANTS / CONTRIBUTIONS	.00	9,248.00	.00	(9,248.00)	.0
210-08-3610	INVESTMENT EARNINGS	12,495.49	111,281.99	20,000.00	(91,281.99)	556.4
210-08-3910	SALE OF ASSETS	.00	11.00	.00	(11.00)	.0
	<u>TOTAL MISCELLANEOUS REVENUE</u>	<u>12,495.49</u>	<u>120,540.99</u>	<u>20,000.00</u>	<u>(100,540.99)</u>	<u>602.7</u>
	<u>TOTAL FUND REVENUE</u>	<u>116,395.92</u>	<u>1,250,087.50</u>	<u>1,432,413.00</u>	<u>182,325.50</u>	<u>87.3</u>

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

PARK FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATIVE</u>						
210-15-5100	WAGES & SALARIES	12,276.51	121,731.96	173,697.00	51,965.04	70.1
210-15-5102	BENEFITS	3,466.91	31,564.15	39,383.00	7,818.85	80.2
210-15-5335	DUES & SUBSCRIPTIONS	.00	25.00	.00	(25.00)	.0
TOTAL ADMINISTRATIVE		15,743.42	153,321.11	213,080.00	59,758.89	72.0
<u>OPERATING</u>						
210-34-5100	WAGES & SALARIES	17,127.02	166,803.94	241,355.00	74,551.06	69.1
210-34-5101	SEASONALS	1,541.95	12,722.47	30,110.00	17,387.53	42.3
210-34-5102	BENEFITS	5,939.03	52,668.62	73,892.00	21,223.38	71.3
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	2,211.40	13,270.18	6,000.00	(7,270.18)	221.2
210-34-5233	R&M- MACHINERY & EQUIP. PARTS	2,076.81	12,797.79	18,000.00	5,202.21	71.1
210-34-5234	IRRIG. WATER ASSESSMENTS	1,140.00	1,140.00	.00	(1,140.00)	.0
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	.00	8,539.51	10,000.00	1,460.49	85.4
210-34-5241	SHOP SUPPLIES	21.99	1,221.26	2,200.00	978.74	55.5
210-34-5252	TREE REPLACEMENT & TRIMMING	162.00	673.73	35,000.00	34,326.27	1.9
210-34-5253	TREE SPRAYING	1,200.00	5,427.89	30,000.00	24,572.11	18.1
210-34-5254	PARKS PLAYGROUND & GENERAL R&M	3,412.30	29,593.83	30,000.00	406.17	98.7
210-34-5341	IRRIGATION ELECTRICITY	478.21	2,368.29	10,000.00	7,631.71	23.7
210-34-5342	WATER	31,422.63	31,422.63	16,169.00	(15,253.63)	194.3
210-34-5343	SEWER	1,321.79	1,321.79	840.00	(481.79)	157.4
210-34-5344	NATURAL GAS	76.33	1,472.82	850.00	(622.82)	173.3
210-34-5346	STORM DRAINAGE	2,540.80	2,540.80	2,800.00	259.20	90.7
210-34-5356	PROFESSIONAL SERVICES	.00	350.00	3,000.00	2,650.00	11.7
210-34-5365	TOILET RENTAL	1,553.21	15,003.34	11,000.00	(4,003.34)	136.4
210-34-5366	SERVICES - PARKS & LAWN CARE	15,170.50	66,697.00	80,000.00	13,303.00	83.4
210-34-5370	PPE ALLOWANCE	.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	177.37	2,322.49	4,000.00	1,677.51	58.1
210-34-5397	WEED CONTROL	.00	.00	200.00	200.00	.0
210-34-5422	SMALL TOOLS	499.98	2,132.00	4,500.00	2,368.00	47.4
210-34-5423	SAND, GRAVEL, MULCH	654.47	1,593.55	12,000.00	10,406.45	13.3
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	.00	784.77	3,000.00	2,215.23	26.2
210-34-5942	MINOR PARK IMPROVEMENTS	1,276.74	10,837.47	30,000.00	19,162.53	36.1
TOTAL OPERATING		90,004.53	446,925.34	681,916.00	234,990.66	65.5

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

PARK FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
210-51-5100 WAGES & SALARIES	16,544.47	187,644.23	171,335.00	(16,309.23)	109.5
210-51-5101 SEASONALS	3,140.38	49,622.22	88,093.00	38,470.78	56.3
210-51-5102 BENEFITS	6,877.33	71,729.61	76,492.00	4,762.39	93.8
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	.00	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	4,812.18	12,850.00	8,037.82	37.5
210-51-5145 YOUTH SOFTBALL	.00	1,045.00	2,900.00	1,855.00	36.0
210-51-5146 YOUTH BASKETBALL	221.30	471.30	1,025.00	553.70	46.0
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	.00	2,109.34	5,775.00	3,665.66	36.5
210-51-5164 ADULT VOLLEYBALL	.00	139.83	1,300.00	1,160.17	10.8
210-51-5165 NCSO REFEREES ADMIN FEE	1,740.00	7,485.00	8,000.00	515.00	93.6
210-51-5166 INSTRUCTOR/OFFICIAL FEES	1,382.00	16,590.20	30,000.00	13,409.80	55.3
210-51-5168 COMPUTER EQUIP./SOFTWARE	171.09	8,709.49	13,230.00	4,520.51	65.8
210-51-5181 REC. PROG. SUPPLIES/EXP.	825.61	6,233.36	15,000.00	8,766.64	41.6
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	1,451.52	9,153.08	14,000.00	4,846.92	65.4
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	.00	166.50	2,500.00	2,333.50	6.7
210-51-5380 PROFESSIONAL DEVELOPMENT	1,994.00	2,594.25	4,500.00	1,905.75	57.7
210-51-5392 GYM RENTAL	1,212.00	6,664.50	14,378.00	7,713.50	46.4
210-51-5401 MARKETING SERVICES	.00	4,864.41	13,000.00	8,135.59	37.4
TOTAL RECREATION	35,559.70	399,291.00	518,840.00	119,549.00	77.0
<u>DEBT SERVICE</u>					
210-90-5630 WCP - PRINCIPAL	21,319.20	211,178.84	.00	(211,178.84)	.0
210-90-5632 WCP - INTEREST	1,135.79	13,371.06	.00	(13,371.06)	.0
TOTAL DEBT SERVICE	22,454.99	224,549.90	.00	(224,549.90)	.0
TOTAL FUND EXPENDITURES	163,762.64	1,224,087.35	1,413,836.00	189,748.65	86.6
NET REVENUE OVER EXPENDITURES	(47,366.72)	26,000.15	18,577.00	(7,423.15)	140.0

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL EXPENDITURES</u>					
211-80-4006 OLD TOWN STREET REPAIRS	13,970.88	300,915.82	505,000.00	204,084.18	59.6
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	40,563.46	10,603,744.32	17,394,004.00	6,790,259.68	61.0
211-80-4014 WILSON WELL IMPROVEMENTS	.00	8,300.90	68,000.00	59,699.10	12.2
211-80-4015 BULK WATER DISPENSER	10,348.00	43,592.66	60,492.56	16,899.90	72.1
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	39,172.50	642,167.87	940,888.00	298,720.13	68.3
211-80-4065 B-DAMS IMPROVEMENT	.00	.00	113,534.00	113,534.00	.0
211-80-4083 WWTP EXPANSION CONSTRUCTION	3,517.50	12,972,538.64	24,386,515.00	11,413,976.36	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
211-80-5021 LEAK REPAIR TRAILER	.00	(1,315.06)	.00	1,315.06	.0
211-80-5022 CLEVELAND AVE IMPROVEMENTS	21,314.48	28,044.48	350,000.00	321,955.52	8.0
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	.00	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	.00	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	37,954.50	44,555.70	1,300,000.00	1,255,444.30	3.4
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	862.00	2,906.28	25,000.00	22,093.72	11.6
TOTAL CAPITAL EXPENDITURES	167,703.32	24,931,453.45	49,686,084.15	24,754,630.70	50.2
TOTAL FUND EXPENDITURES	167,703.32	24,931,453.45	49,686,084.15	24,754,630.70	50.2
NET REVENUE OVER EXPENDITURES	(167,703.32)	(24,931,453.45)	(49,686,084.15)	(24,754,630.70)	(50.2)

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

LIBRARY TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>BUILDING PERMITS</u>					
255-02-3372	LIBRARY IMPACT FEES	1,250.00	12,000.00	.00	(12,000.00)	.0
	TOTAL BUILDING PERMITS	1,250.00	12,000.00	.00	(12,000.00)	.0
	TOTAL FUND REVENUE	1,250.00	12,000.00	.00	(12,000.00)	.0
	NET REVENUE OVER EXPENDITURES	1,250.00	12,000.00	.00	(12,000.00)	.0

Finance Committee Meeting

Date: December 18, 2023
Subject: Implications of Senate Bill 23B-101

- Patti Garcia, Town Administrator

BACKGROUND / DISCUSSION

Senate Bill 23B-101 is similar to Prop HH that failed in November 2023 but it is only for one year. This does have a budget implication for Wellington as it reduced our revenues by approximately \$137,000.

On November 20, 2023, Governor Polis signed SB23B-001. For the 2023 property tax year, this legislation temporarily reduces the assessment rate of multi-family residential properties and all other residential property from 6.765% to 6.70%, and further reduces the actual value of residential properties from \$15,000 to \$55,000. Local governmental entities for which the assessed value of property increased by 15% or more between 2022 and 2023 property tax years are not reimbursed for the revenue reductions established in the bill. As the increase in the assessed value from Larimer County for Wellington was more than 15%, we will not be eligible for reimbursement. The information provided by the Department of Local Affairs is included in the packet materials for Committee use.

Provided below is a list of date changes and new deadlines for the 2023 property tax year:

- Final certification of values for all local governments is delayed from December 10, 2023, to January 3, 2024.
- For all local governments the reporting for certification of levies is delayed from December 15, 2023, to January 10, 2024.
- Certification of levies by the board of county commissioners is delayed from December 22, 2023, to January 17th, 2024.
- The bill extends the December 31 budget adoption deadline to January 10, 2024 – Section 29-1-108, CRS.

We have received communication from the Larimer County Assessor that will receive updated information no later than January 3, 2024 and staff will advise the Finance Committee and Board of Trustees if any modifications are required to the budget documents based on the information received.

STAFF RECOMMENDATION

Review and retain report.

ATTACHMENTS

1. SB23B-001 Overview



Property Taxes and the 2024 Budget SB23B-001 Overview

On November 20, 2023, Governor Polis signed [SB23B-001](#), which made several changes to the property tax process for the 2024 budget year (which is the 2023 property tax year). Below is an overview of:

- Assessed Value Changes
- State Backfill
 - SB22-238 reduction backfill
 - SB23B-001 reduction backfill
- Budget Deadlines

This document is for informational purposes only and should not be considered legal advice.

Assessed Value Changes

Aside from recent property market impacts, two main pieces of legislation will affect assessed values for local governments for the 2023 property tax year. [SB22-238](#), enacted in 2022, reduced the assessment rates of several property classifications and put into place a state backfill program. SB22-238 assessment reductions included a reduction in the residential property assessment rate to 6.765% and a reduction of the first \$15,000 of residential actual values. Local governments have already received their preliminary assessed values from their County Assessors. That preliminary certification of assessed value contained the reductions already implemented by SB22-238. Local governments may have been able to roughly estimate their SB22-238 property tax backfill amount with information provided to them by County Assessors as a courtesy.

For the same 2023 property tax year which was impacted by SB22-238, [SB23B-001](#) further reduced the assessment rate of residential property from 6.765% to 6.70%. It also further increased the actual value reduction of residential properties from \$15,000 to \$55,000. County Assessors are now working to implement the changes from in SB23B-001 and will certify their final assessed values to local governments by January 3, 2023. Local governments should expect a decrease in their final Certification of Valuation compared to their preliminary Certification of Valuation.

Preliminary Certification of Valuation (received by August 25)	Final Certification of Valuation (due by January 3)
Contains only SB22-238 reductions	Contains both SB22-238 and SB23B-001 reductions



By comparing the preliminary and final assessed values, local governments may gain some insight into the scale of the SB23B-001 reductions and their backfill situation, discussed below.

State Backfill

Just as the two major pieces of legislation SB22-238 and SB23B-001 have impacted assessed values, they also impact how much state backfill each local government will receive in April 2024. Assessors will be calculating how much each piece of legislation reduced local governments' budget year 2024 property tax revenue based on the budget year 2023 mill levy, excluding mills levied for bonds and contractual obligations. Local governments should view backfill for SB22-238 reductions and SB23B-001 reductions separately. A local government may be eligible for SB22-238 reduction backfill but not SB23B-001 reduction backfill so it is important to maintain a distinction between these two state backfill provisions.

SB22-238 backfill will be based on a percentage of the property tax revenue reduction as calculated with the 2023 budget year (2022 property tax year) mill levy and the SB22-238 reductions only. Mills levied for bonds and contractual obligations will not be backfilled. The percentage depends on local government type, county population, and the change in real property assessed values within that local government, but all local governments with property taxes (excluding mills for bonds and contractual obligations) are eligible for at least 65% of the SB22-238 calculated property tax revenue reduction.

SB23B-001 backfill will also be based on a percentage of property tax revenue reduction but the revenue reduction calculation will be based on SB23B-001 reductions only. While all local governments are eligible for some amount of SB22-238 backfill, many will not be eligible for SB23B-001 backfill which is only available to local governments with a real property assessed value increase of less than 15% and ambulance districts, health districts, fire districts. Local governments that provide fire protection services may also receive some backfill related to fire protection service provision.



Budget Year 2024 State Backfill Summary for Non-School Governments Backfill does not include mills levied for bonds or contractual obligations	
22-238 Backfill	23B-001 Backfill
All entities eligible for at least 65% of the estimated revenue reductions caused by 22-238 reductions. Review local government type, real property assessed value % increase, and county population to estimate backfill percentage based on the attached backfill chart.	Only entities that meet at least one of the following criteria will be eligible for backfill caused by 23B-001 reductions: • Provide fire protection services • Are an ambulance district or health district • Assessed value of real property increased less than 15% Entities that meet at least one of the above criteria should review local government type, real property assessed value % increase, county population to estimate backfill percentage based on the attached backfill chart.

While some assessors have provided additional information to local governments to help estimate 2024 state backfill, local governments may not have enough information to calculate an estimate. Local governments can discuss the 2024 state backfill with their assessors, but additional information may not be available before the 2024 budget is finalized. The Division of Property Tax has provided assessors with a spreadsheet template which is to be used for the SB22-238 and SB23B-001 reduction estimates that are due to Division of Property Tax by March 1. DOLA has asked assessors to share these estimates with local governments as a courtesy. If available, these estimates can be used as a basis to estimate both SB22-238 and SB23B-001 backfills. Neither SB22-238 nor SB23B-001 contain provisions for property tax backfill after the 2024 budget year.

Budget Deadlines

Several deadlines in the property tax and local government budget law have been delayed. The Division has an updated calendar (link) available on its [website](#). These new dates should be considered, particularly for local governments with property taxes, when finalizing the 2024 budget.



FOR PROPERTY TAX YEAR 2023/BUDGET YEAR 2024

Dec. 10	Jan. 3	Assessor certifies final valuation to local governments, C.R.S 39-1-111(5)
Dec. 15	Jan. 10	Certify the mill levy (<i>must adopt the budget and make appropriations first</i>), C.R.S 39-5-128(1)
Dec. 31	Jan. 10	Deadline to adopt a budget and appropriations, C.R.S. 29-1-108(4)
Jan. 31		Budgets filed to DOLA, C.R.S. 29-1-113

When final assessed values are certified by county assessors, local governments should be able to determine a need for a temporary mill levy reduction. Local governments that have adopted a 2024 budget can consider readopting the budget or take official action to pass a supplemental budget, if necessary.

If a budget is not adopted by December 31, C.R.S. 29-1-108(4) clarifies that a local government has 90% of the amount appropriated in the current fiscal year for operations and maintenance expenses for the next fiscal year. This helps ensure a local government has an appropriation so services can continue until the budget is adopted. SB23B-001 postponed the December 31, 2023 date to January 10, 2024 for the 2024 budget year. Local governments concerned about the gap between December 31, 2023 when the 2023 budget year appropriation expires, and January 10, 2024 should consider adopting a 2024 budget and appropriation by December 31, 2023 and amending the budget later if needed.

	Population	Local Government	assessed value increase from 2022 to 2023	Backfill	
SB22-238					
	300,000 or less	all local governments	Less than 10%	100%	
		all local governments	10% or more	90%	
	300,001 or greater	municipality, fire, health service, water, sanitation and library	Less than 10%	100%	
		municipality, fire, health service, water, sanitation and library	10% or more	90%	
		all other local governmental entities		65%	
	Population		assessed value increase from 2022 to 2023	Backfill	
SB23B-001					
	300,000 or less	ambulance, health and fire districts		100%	
		all entities besides ambulance, health and fire districts	Less than 10%	100%	
		all entities besides ambulance, health and fire districts	10% to less than 15%	90%	
		all entities besides ambulance, health and fire districts	15% or greater	0%	
		entities that provide fire protection services*			* does not receive more than the entire amount of the total revenue reduction under SB23B-001
	300,001 or greater	ambulance, health and fire		100%	
		municipality, water, sanitation and library	Less than 10%	100%	
		municipality, water, sanitation and library	10% to less than 15%	90%	
		all entities including municipality, water, sanitation and library	15% or greater	0%	
		all entities besides municipality, water, sanitation, library, ambulance, health and fire	Less than 15%	65%	
		entities that provide fire protection services*			* does not receive more than the entire amount of the total revenue reduction under SB23B-001
**School districts will receive funding from the state eduction fund through a separate reporting mechanism.					

Finance Committee Meeting

Date: December 18, 2023
Subject: 2024 Town of Wellington Budget

- Patti Garcia, Town Administrator

BACKGROUND / DISCUSSION

The Board of Trustees approved the 2024 Budget as presented at their December 12, 2023 meeting.

The staff memo is included in the packet document. For Committee awareness, staff has made a request for the addition of 3.75 employees in 2024; these positions will be on hold until after the first quarter when revenues and expenditures can be presented to the Board of Trustees and determinations can be made related to adding employees.

STAFF RECOMMENDATION

Review and retain report.

ATTACHMENTS

1. 2024 Budget _12.7.2023



TOWN OF
WELLINGTON

FISCAL YEAR 2024 **DRAFT BUDGET**



2024 Town Administrator's Budget Message

December 12, 2023

Mayor and Board of Trustees,

Staff is pleased to present the Board of Trustees a 2024 Proposed Budget of \$68,600,522 including operating expenditures, debt service, and transfers, totaling \$24,087,929, and a capital improvement program for 2024 of \$44,512,593. These totals include General Fund capital projects costing \$250,000 and an operating budget for 2024 of \$8,984,405, which provides funding for Town services such as the contract with the Larimer County Sheriff's Office, planning services, public works administration, and all Town administrative services. Funding this 2024 General Fund Budget are estimated revenues and transfers totaling \$8,366,091. The General Fund is, therefore, projected to end 2024 with an \$868,314 operating deficit due to the inclusion of \$1,049,000 in grants from the General Fund to the Water and Sewer Funds to minimize the need for rate increases in those funds.

Total requested appropriations in the 2024 Budget equal \$68.6 million and total available resources, including available fund balances and estimated revenues, equal \$89.2 million. This is a balanced budget where total appropriations do not exceed total available resources.

The proposed 2024 Budget for the Town of Wellington was presented to the Trustees, the Finance Committee, and the public in a variety of meetings and forums held on September 19, 2023, October 3, 2023, October 10, 2023, October 17, 2023, November 14, 2023, and November 20, 2023. The original proposed 2024 Budget presented in September has been amended several times to reflect Trustee suggestions, updates to revenue projections as well as other changes that better reflect the current and expected future financial position of the Town. The updated budget documents have been made available on the Town's website through the Board of Trustee packets.

Significant changes made to the 2024 budget since the November 14, 2023 Board presentation include:

- Reduction of \$137,000 in estimated property taxes due to recent State legislation
- Additional \$132,000 reduction in General Fund operating budget expenditures
- Additional \$15,000 reduction in Park Fund operating budget expenditures
- Changes in Capital Improvement Program
 - Water Fund: \$178,600 reduction due to delay of Automated Metering project
 - Sewer Fund: \$107,500 reduction due to delay of Viewpoint Lift Station project
 - Street Fund: net \$414,000 increase due to moving up Cleveland Ave Improvements project and delaying Street/Sidewalk Safety improvements project



- Drainage Fund: \$416,000 increase due to moving up Outfall for Cleveland Ave Improvements project
- Parks Fund: \$125,000 reduction due to expected completion of Splashpad Chemical Room project under budget in 2023.

The overall size of the budget has increased in recent years as the Town adjusts its services to meet the expectation of a growing population, fund civic and infrastructure projects and keep pace with inflation. The 2024 Budget focuses on the continuation of high-quality customer service and core services such as infrastructure maintenance, public facilities, planning and development, parks, water, sewer and stormwater utility services as well as continuing to build community partnerships to improve the quality of life for Wellington residents, businesses and visitors.

This 2024 Budget estimates that all Town funds will meet Board adopted fund balance reserve requirements at year-end. There are, however, challenges facing the Town's Water and Wastewater Funds in that these two enterprise funds do not currently generate enough operating revenue to adequately cover debt service covenants. This is the case despite the fact that these projections include the recommended 5% increase in utility user fees and 5% increase in impact fees.

To further address the shortfall in the Water and Sewer Funds, the Board of Trustees directed staff to include the maximum grant allowed from the General Fund to these enterprise funds to help stabilize the funds financially and keep rate adjustments to a minimum. These grants total \$1,049,000 in 2024 with similar grants budgeted and 2023 and expected in 2025. Staff will continue to investigate options for the water fund deficit expected in years 2026-2028 and wastewater fund shortfall expected in years 2025-2026 which will be brought to the Board of Trustees next year as the financial picture for 2025 becomes clearer.

Budget Highlights

In the 2024 Budget, we have highlighted three major themes that are aligned with the objectives in the 2022-2024 Strategic Plan. In accordance with the Town's Mission Statement, our team is committed to delivering outstanding municipal services that cater to the needs of our community. While we have emphasized the overarching themes within the budget, it's essential to recognize the ongoing day-to-day operations that keep our Town running. While these daily operations may not always take the spotlight, they are fundamental in our commitment to serving our community. Below are the three major budget themes.

#1 Fiscal Responsibility & Transparency

Transparently Reflecting Costs in Operations Budget

In prior year budgets, employee wages were dispersed across multiple departments based on overhead calculations (indirect cost). In the 2024 budget, the actual proposed salaries by department will be represented without the indirect (overhead calculations) applied. We want to



ensure pay transparency to show the true cost for each department. This will look like large increases in each department, but the actual change in wages and salaries will be primarily through merit and cost of living (COLA) adjustments. Overhead calculations will be displayed through transfers in the 2024 department budgets. For example: In the 2023 IT budget, there was \$33,000 budgeted for salary. This did not cover the full salary of the IT position (1 FTE), but this was spread out against multiple departments it serves.

Grant Funding

The Town of Wellington continues to pursue grants to support priorities identified by the Board of Trustees. Since 2020, the Town has applied for and been awarded \$7.3 million to support various projects, including the Comprehensive Plan, water infrastructure, downtown facade improvements, and more. Town staff will continue to seek grant funding in alignment with the board's direction to offset costs and reduce debts as part of the overall commitment to fiscal responsibility. After adoption of the 2024 budget and corresponding Capital Improvement Project list, staff will pursue additional grant funding to assist in the completion of projects aligning with the Board of Trustees' goal to seek funding sources for the positive direction of the community. The Board of Trustees can expect updates on potential grants and will approve the decision to move forward with a grant application through resolution at a public meeting.

Personnel

Employees are the backbone of the Town providing essential services necessary for the community. A well-trained and qualified workforce is critical to developing and maintaining a high quality of life for our residents.

- The proposed budget recommends 3% cost of living (COLA) adjustments and a 3% merit pool for staff. The percentage of compensation for Town employees is 35% of the total operating budget, which is far below the average compensation of state and local government employees of 58.25% of the operations budget. Providing merit and cost of living adjustments to employees is crucial for recognizing and rewarding performance, maintaining fairness and equity, attracting and retaining talent, and ensuring compliance with labor laws. It contributes to a positive work environment, employee motivation, and the overall success of the organization.
- Employer-provided employee health insurance premiums are increasing by 5% for a total cost of health insurance of \$911,471.53.
- 4.25 Full-time employees (FTE) are proposed in the budget with only the .5 Detective position being fully funded as of January 1, 2024. The balance of the positions requested will be evaluated after first quarter 2024 to assure revenue projections support the additional staff. Those positions include Planning I-II (1 FTE), Engineer I-II (1 FTE), Parks & Recreation Operations Supervisor (1 FTE) and Library Clerk I (.75 FTE).



#2 Infrastructure & Safety

Complete the Water Treatment and Water Reclamation Facility expansion projects under budget and on time.

In the autumn of 2024, the Town of Wellington is poised to mark a significant achievement with the completion of the Water Treatment Plant and Water Reclamation Facility. This milestone represents a pivotal moment for our community, as it encompasses a range of advantages, including the promotion of public health, the stimulation of economic growth, and an enhancement of our overall quality of life. Equally important, it guarantees our community's readiness to meet evolving needs and challenges while adhering to regulatory standards.

As the new treatment plants prepare to come online, it's crucial to recognize that our budget will now encompass a transitional period. This transitional phase accounts for half the year with the old plants and the other half with the new plants. Moreover, this transition allows staff to adapt to new testing requirements, accounts for additional permitting, chemicals, tools, and processes for supporting the new facilities.

Commitment to Safety

In 2023, CIRSA conducted a Loss Control Property Survey to examine facilities, equipment, and machinery. The report provided recommendations on how to take corrective action to reduce risk and improve safety for our staff and community. Within the proposed budget, we have thoughtfully allocated resources to begin the process of addressing these crucial safety concerns and undertake the necessary improvements, affirming our commitment to the well-being of all stakeholders. In 2024, our Town's Safety Committee composed of staff representatives from each department will continue to enhance workplace safety and promote a culture of safety within an organization.

#3 Investment in Technology

In 2020, the Town was able to purchase new laptops, docking stations, and monitors with CARES Act funding. Staff purchased computers, which was a mismatch of what was available due to nationwide supply chain issues. Unfortunately, many of these laptops have reached their end-of-life cycle and need to be replaced. Town staff received quotes and negotiated a government rate for replacement. Having a functional computer is a fundamental tool for modern businesses. It enhances productivity, communication, data management, and overall Town operations.

In addition to computers, staff would like to make an increased investment in new software. Below are the additional investments to improve Town services.

- Staff is exploring options for maintenance software that will track assets and maintenance needed for buildings.



- Human Resources is requesting to add a ‘Human Resources Information System’ software which is a tool designed to streamline and automate various HR tasks and processes within an organization. These systems are used to manage and organize employee data and information efficiently. This assists with recruitment/applicant tracking, benefits administration, payroll, compliance/ reporting, and much more. This system would be added mid-year to save on 2024 expenses.
- Caselle Court Management keeps track of information associated with violations and court proceedings. This software tracks individual fees for all offenses and sets up individual pay schedules.

Finally, the Town needs reliable internet access at the Water and Wastewater Reclamation Plants. This is required in order to receive and provide constant and accurate data. Equipment redundancy is required for all steps within the treatment process.

Conclusion

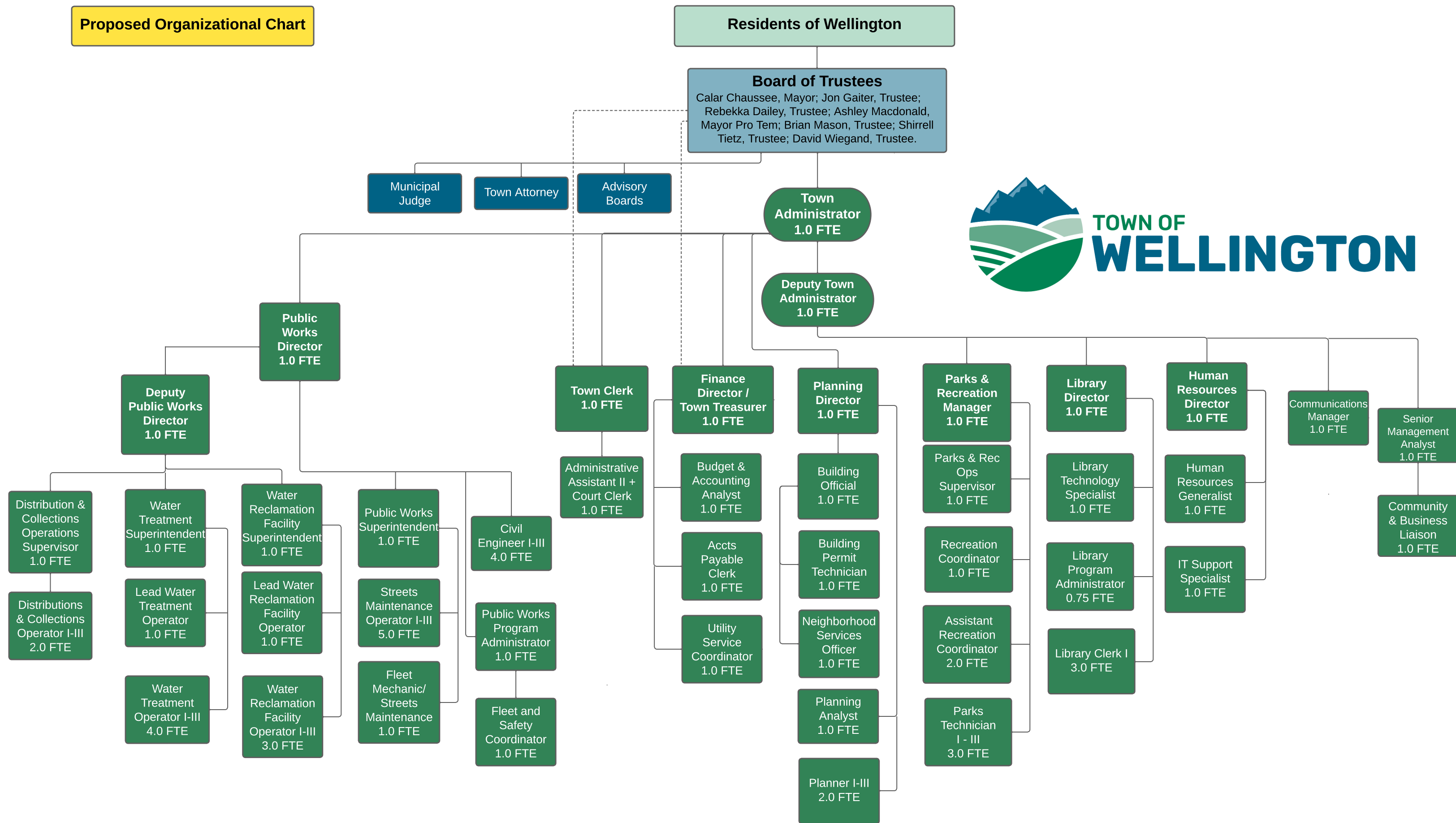
This budget serves as the operational blueprint for the upcoming calendar year. It functions as the comprehensive financial roadmap for Town activities and is strategically designed to align with and support the Board of Trustees’ Strategic Plan. As with any well-considered plan, we anticipate that this budget may require adjustments throughout the year to accommodate changing circumstances and seize new opportunities. Thank you to the Board of Trustees for consideration of the budget. We extend our gratitude to the Board of Trustees for their thoughtful consideration.

Respectfully Submitted,

Patti Garcia

Patti Garcia
Town Administrator

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



FISCAL RESPONSIBILITY

- Ensure financial viability of town infrastructure and services by retaining and attracting business.
- Maintain financial transparency and increase operational efficiency.
- Pursue funding sources for the positive direction of the community.
- Identify self-sustaining strategies to prioritize affordability for residents and implement a utility rate structure to align with community pricing objectives.



INFRASTRUCTURE

- Complete the Water Treatment Plant and Water Reclamation Facility expansion projects under budget and on time.
- Review and develop partnerships and enhance focus on transportation solutions, such as street, bridge, facilities, sidewalk, and accessibility improvements.
- Analyze and pursue stormwater solutions.
- Ensure adequate current and future water resources and inform users about wise ways to save treated drinking water.
- Prioritize organizational strength to retain, attract, and support Town staff.



PLANNING AND DEVELOPMENT

- Identify and promote development of community gathering spaces.
- Complete Downtown Master Plan and Parks Master Plan.
- Consider options for open space and buffer from surrounding communities.
- Promote small town feel through responsible growth and sound financial practices.



COMMUNICATION

- Assess opportunities and partners for emergency preparedness.
- Promote inclusive language and improve access to local government.
- Increase engagement and communications with local businesses, the senior community, and other partners in our town.

Strategic Goals and Objectives Tracking

Strategic planning in the Town of Wellington involves the Board of Trustees mapping out the Town's future goals and the roadmap to reach them. The Town hosted a public open house to receive direction from the community before the Board of Trustees crafted the Strategic Plan. This process informs departmental goals and objectives, which the public can [view through the online dashboard](#).

Town of Wellington Strategic Plan Progress									
Fiscal Responsibility Project Status Summary					Infrastructure Project Status Summary				
Completed 3		In Progress 18		Delayed 2	Completed 5		In Progress 13		Delayed 1
Primary	Project/Operation	Project Update Detail		Status	Primary	Project/Operation	Project Update Detail		Status
Fiscal Responsibility					Infrastructure				
Apply for \$100K in grant funding	Secure grant funding	Applied for COSORG grant. Grant was not awarded.		Completed	Review and develop partnerships and enhance focus on facilities and accessibility & identify and promote development of community gathering spaces	Construct Armed Forces Memorial at WCP - Parks, Public Works, and Rec/PROST	Construction Planning and Searching for Funding. Volunteer rendering of site plan is almost complete. PROST will have plans at next meeting to discuss moving forward.		In Progress
Implement utility rate structure to align with community pricing objectives	Implement utility rate structure to align with community pricing objectives	A full audit of revenue YTD will be done in August. Board is scheduled to discuss utility rates this fall.		In Progress	Inform users about wise ways to save treated drinking water	Grant funded demonstration garden	Native species plants have been planted and sprinkler lines connected. Project expected to be complete by October 2023.		In Progress
Successfully execute \$5.6M in current grant funding	Grant execution	Continued efforts on grant funding projects and project reporting.		In Progress	Transportation solutions	CDOT intersection improvements at SH1 and CR9/CR62E	Coordination with CDOT and other stakeholders for design of intersection improvements		In Progress
Maintain financial transparency and increase operational efficiency.	Onboarded new staff	Hired Baker Tilly to assist with financial operations. Continue to training new staff member in finance.		In Progress	Transportation solutions	Transportation Master Plan and Road Impact Fee Study	Discuss deferring 2023 funding to 2024 and increasing appropriation to \$100,000		Delayed
Collect marijuana tax	Marijuana Tax Discussion	Marijuana Tax Discussion has been completed with the Finance Committee and a board recommendation has been made.		In Progress	Complete water treatment plant on time and under budget	Water Treatment Facility Expansion	Project is on track to meet benchmark goal		In Progress
Create balanced budget in 2024	2024 Budget	Depts have submitted operations and Capital Budgets due the last week of August. Revenue projections are underway.		In Progress	Complete water treatment plant on	Property purchase from NPIC for Water	Town of Wellington closed on purchase of		Completed

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

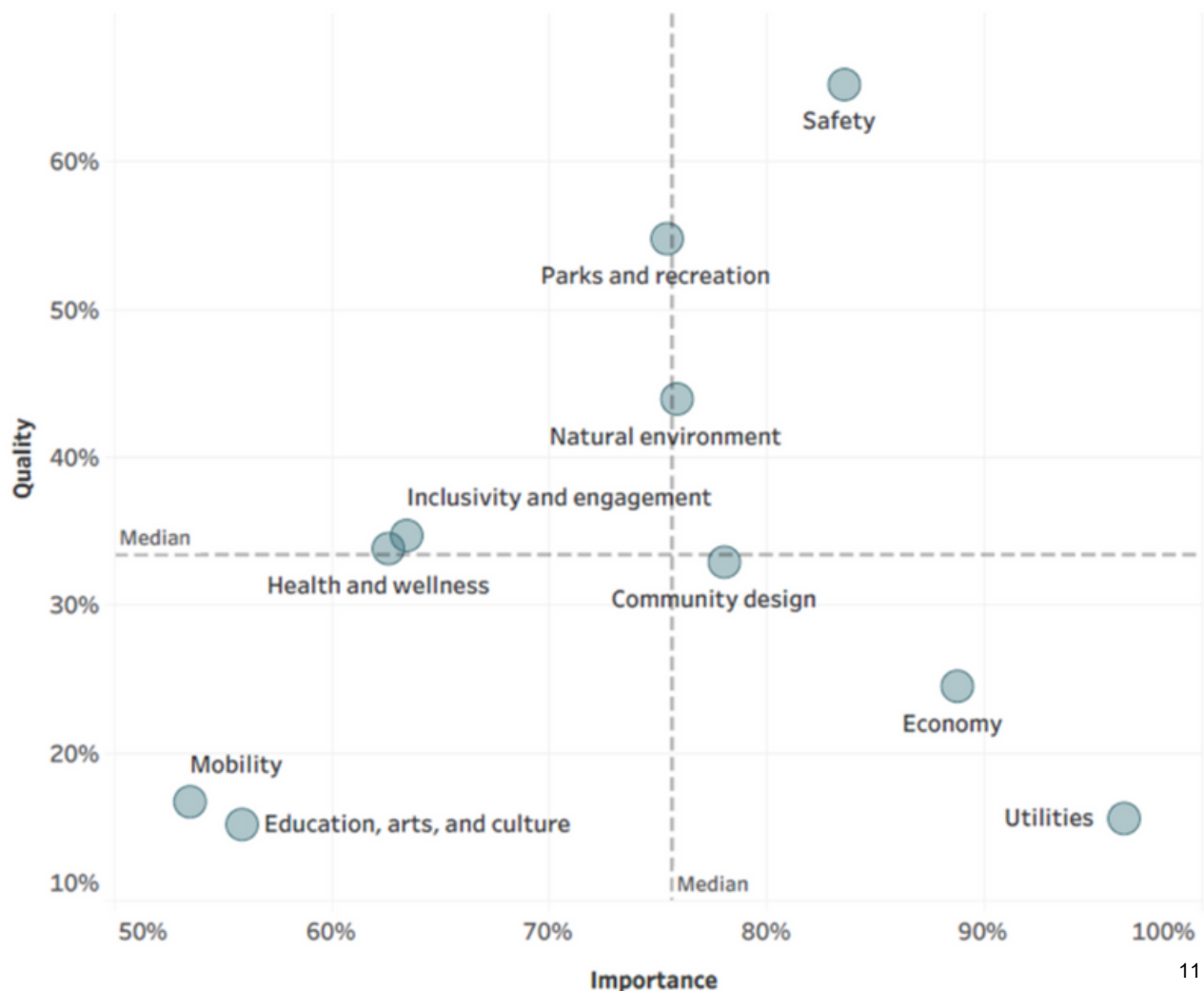
The quadrants in the figure below show which community facets were given higher or lower importance ratings (right-left) and which had higher or lower quality ratings (up-down).

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.

Community Survey Matrix



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 Procedure

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.

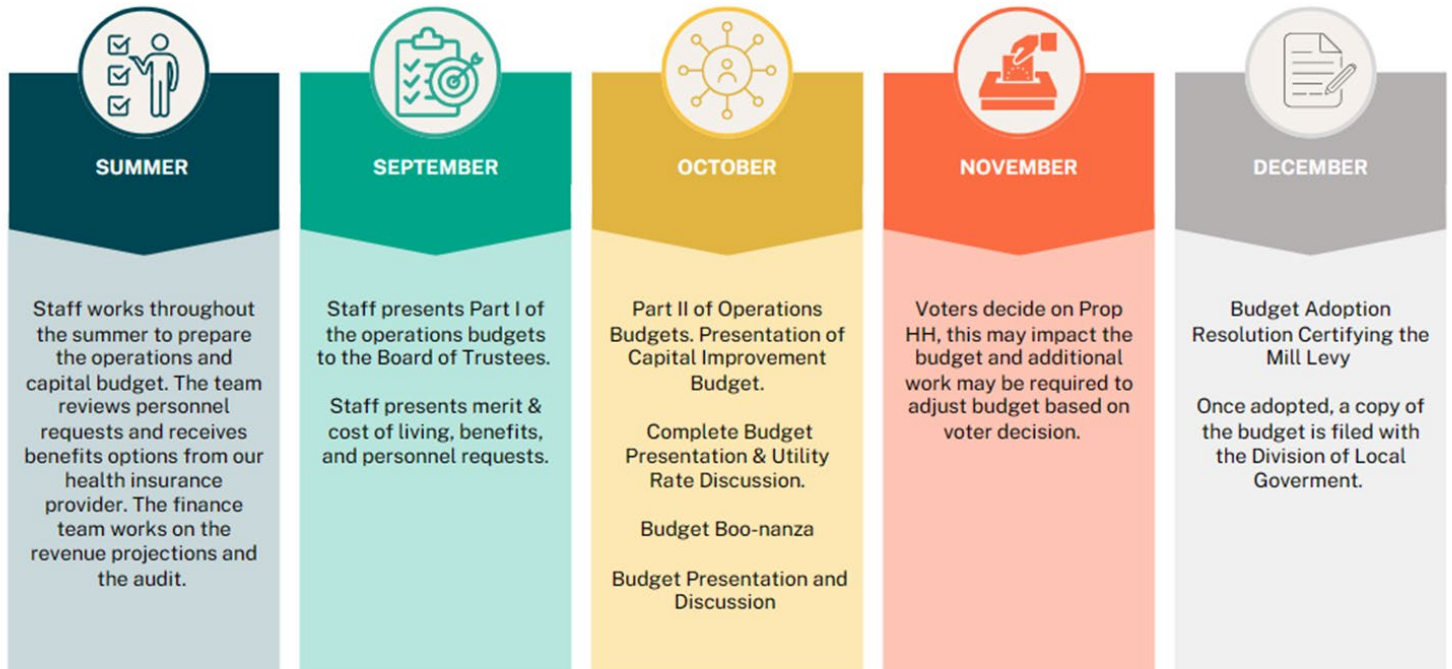
Finance staff prepares the published budget document. The budget document comprehensively covers the financial plan for the year and serves as an operations guide and communications tool. The budget document provides fiscal information for the past two years, as well as a description of each department. 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



Budget BOO-nanza

Creative Community Engagement

The Budget BOO-nanza is an engaging event hosted by the Town of Wellington aimed at demystify the budget process and gathering feedback on the proposed 2024 budget.

Despite perceptions of budget talks being dull, the event attracted 90 enthusiastic attendees, offering an informal, come-and-go environment that suited families and individuals alike.



This event cleverly blends fun and serious discussions by offering free pumpkins and encouraging interactions with Trustees and Department Directors. Attendees eagerly asked questions, gaining insights into how budget decisions impact infrastructure such as parks, road repairs, and more. The setup included stations focusing on different budget components, allowing participants to delve into areas of personal interest, facilitating in-depth discussions and opportunities to answer questions.

Feedback garnered during the event promises to shape Wellington's future plans and budget execution. By promoting community involvement and open dialogue, the Budget BOO-nanza empowers residents, demonstrating the significance of resident engagement in local governance. It transforms the perception of budget discussions, illustrating how understanding and participating in budgeting profoundly impacts the community.



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

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 History: Navigating Wellington's Growth and Organizational Development

Recognizing the history of an organization is crucial in understanding its evolution and growth. Wellington, like numerous communities in Colorado, has undergone remarkable growth over the past two decades. According to data from the U.S. Census Bureau, the town's population surged from 2,672 in 2000 to 11,047 in 2020, representing a staggering 313% increase within a span of 20 years.

This population growth has created an evolution of various departments within the town. Notably, several key departments were only recently established. For instance, in November 2017, the organization marked a significant milestone by appointing its first Town Planner, marking a transition from a prior absence of a dedicated professional in this role. The outsourcing of engineering services to an external firm persisted until May 2018, when the Town achieved another milestone of hiring its first Public Works Director/Town Engineer.

In the Spring of 2020, the Town Board separated the Town Administration/Town Clerk joint positions and created a professional Town Clerk position. In September 2020, recognizing the growing need of transparent communication, the town brought on board its first in-house Communications position. Further strides were made in May 2021, when the Town took an important step by consolidating the Parks & Recreation Department and appointing its first Parks & Recreation Manager. In 2021, we expanded support for Public Works by hiring a Deputy Public Works Director to oversee water and wastewater utilities and prioritize source water diversification. The year 2021 also witnessed the recruitment of the first Human Resources professional, while the position of Human Resources Director was solidified in 2023.

This historical awareness forms the foundation for supporting and guiding the community toward a future aligned with its evolving needs and aspirations.

Historic 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	\$8,246,194	\$5,221,387	\$19,267,192	\$5,125,192	\$1,418,964	\$2,291,399	\$1,562,343	\$43,132,671
Operations								
Revenue	6,676,488	2,292,350	6,914,172	3,525,474	761,022	1,517,950	122,500	21,809,956
Transfers In	1,689,603	0	691,000	358,000	0	0	0	2,738,603
	<u>8,366,091</u>	<u>2,292,350</u>	<u>7,605,172</u>	<u>3,883,474</u>	<u>761,022</u>	<u>1,517,950</u>	<u>122,500</u>	<u>24,548,559</u>
Expenditures	7,935,405	970,322	4,997,701	1,381,658	484,053	1,395,375	0	17,164,514
Debt Service	0	0	1,464,694	2,468,119	0	252,000	0	4,184,813
Transfers Out - Other	1,049,000	355,982	461,429	462,992	179,861	229,338	0	2,738,602
	<u>8,984,405</u>	<u>1,326,304</u>	<u>6,923,824</u>	<u>4,312,769</u>	<u>663,914</u>	<u>1,876,713</u>	<u>0</u>	<u>24,087,929</u>
Net Operations	<u>-618,314</u>	<u>966,046</u>	<u>681,348</u>	<u>-429,295</u>	<u>97,108</u>	<u>-358,763</u>	<u>122,500</u>	<u>460,630</u>
Capital								
Loan Proceeds	0	0	2,598,641	17,365,003	0	0	0	19,963,644
Capital Grants	0	850,000	0	60,000	646,000	0	0	1,556,000
Capital Projects	250,000	2,328,595	19,154,459	21,730,457	874,082	175,000	0	44,512,593
Net Capital	<u>-250,000</u>	<u>-1,478,595</u>	<u>-16,555,818</u>	<u>-4,305,454</u>	<u>-228,082</u>	<u>-175,000</u>	<u>0</u>	<u>-22,992,949</u>
Rev over Exp & Trans	<u>-868,314</u>	<u>-512,549</u>	<u>-15,874,470</u>	<u>-4,734,749</u>	<u>-130,974</u>	<u>-533,763</u>	<u>122,500</u>	<u>-22,532,319</u>
End Fund Balance	<u>\$7,377,880</u>	<u>\$4,708,838</u>	<u>\$3,392,722</u>	<u>\$390,443</u>	<u>\$1,287,990</u>	<u>\$1,757,636</u>	<u>\$1,684,843</u>	<u>\$20,600,352</u>

General Fund

	2022 Actual	2023 Estimated	2024 Proposed
Beg Fund Balance	\$7,465,227	\$8,214,756	\$8,246,194
Revenue	6,356,924	6,089,310	6,676,488
Transfers In - Admin Overhead	3,100,732	0	1,689,603
	9,457,656	6,089,310	8,366,091
Expenditures	7,046,957	5,172,872	7,935,405
Transfers Out to Capital Projects	618,170	0	250,000
Transfers Out to Water Fund	653,000	573,000	691,000
Transfers Out to Sewer Fund	390,000	312,000	358,000
	8,708,127	6,057,872	9,234,405
Rev over Exp and Transfers	749,529	31,438	-868,314
End Fund Balance	\$8,214,756	\$8,246,194	\$7,377,880

Street Fund			
	2022 Actual	2023 Estimated	2024 Proposed
Beg Fund Balance	\$3,690,406	\$4,448,140	\$5,221,387
Revenue	2,249,356	2,290,050	3,142,350
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	506,200	2,328,595
	1,491,622	1,516,803	3,654,899
Rev over Exp and Transfers	757,734	773,247	-512,549
End Fund Balance	\$4,448,140	\$5,221,387	\$4,708,838

Water Fund

	2022 Actual	2023 Estimated	2024 Proposed
Beg Fund Balance	\$19,018,658	\$16,820,333	\$19,267,192
Revenue	7,794,455	5,734,326	6,914,172
Transfers In from General Fund	653,000	573,000	691,000
Loan Proceeds	4,943,974	17,257,385	2,598,641
	13,391,429	23,564,711	10,203,813
Expenditures	4,628,160	3,694,867	4,997,701
Debt Service	1,585,372	1,490,399	1,464,694
Transfers Out to Capital Projects	8,401,796	15,932,586	19,154,459
Transfers Out to General Fund	974,426	0	461,429
	15,589,754	21,117,852	26,078,283
Rev over Exp and Transfers	-2,198,325	2,446,859	-15,874,470
End Fund Balance	\$16,820,333	\$19,267,192	\$3,392,722

Sewer Fund

	2022 Actual	2023 Estimated	2024 Proposed
Beg Fund Balance	\$7,277,213	\$721,809	\$5,125,192
Revenue	2,964,613	3,123,302	3,585,474
Transfers in from General Fund	390,000	312,000	358,000
Loan Proceeds	9,343,069	21,791,929	17,365,003
	12,697,682	25,227,231	21,308,477
Expenditures	1,195,618	1,632,657	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	17,250,410	21,730,457
	19,253,086	20,823,848	26,043,226
Rev over Exp and Transfers	-6,555,404	4,403,383	-4,734,749
End Fund Balance	\$721,809	\$5,125,192	\$390,443

Storm Fund

	2022 Actual	2023 Estimated	2024 Proposed
Beg Fund Balance	\$986,430	\$1,311,277	\$1,418,964
Revenue	799,801	886,822	1,407,022
Transfers In	0	0	0
	799,801	886,822	1,407,022
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	874,082
	474,954	779,135	1,537,996
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 Actual	2023 Estimated	2024 Proposed
Beg Fund Balance	<u>\$2,327,267</u>	<u>\$2,304,448</u>	<u>\$2,291,399</u>
Revenue	1,801,491	1,699,361	1,517,950
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
	<u>1,801,491</u>	<u>1,699,361</u>	<u>1,517,950</u>
Expenditures	1,099,915	1,393,731	1,395,375
Debt Service	269,460	268,679	252,000
Transfers Out to General Fund	409,988	0	229,338
Transfers Out to Capital Projects	<u>44,948</u>	<u>50,000</u>	<u>175,000</u>
	<u>1,824,311</u>	<u>1,712,410</u>	<u>2,051,713</u>
Rev over Exp and Transfers	<u>-22,820</u>	<u>-13,049</u>	<u>-533,763</u>
End Fund Balance	<u><u>\$2,304,447</u></u>	<u><u>\$2,291,399</u></u>	<u><u>\$1,757,636</u></u>



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	\$2,086,000	11%
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	\$8,366,091	37%

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	850,000	0%
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	\$3,142,350	37%

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%

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	\$5,350,482	23%
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	597,588	550,410	-8%
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	691,000	0%
Total Revenues		<u>\$13,391,429</u>	<u>\$19,559,961</u>	<u>\$23,590,711</u>	<u>\$10,203,813</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	\$2,637,019	20%
205-02-3446	Tap Fees	792,325	779,360	555,294	511,455	-8%
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	-	-	-	60,000	0%
205-04-3910	Sale of Assets	60	-	-	-	0%
205-09-3380	Trans in from General Fund	390,000	-	336,000	358,000	0%
Total Revenues		<u>\$12,697,681</u>	<u>\$27,701,922</u>	<u>\$25,251,231</u>	<u>\$21,308,476</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	646,000	562%
207-08-3610	Investment Earnings	16,819	3,500	45,300	45,300	0%
Total Revenues		\$ 799,801	\$ 807,422	\$ 886,822	\$ 1,407,022	59%



OPERATIONS BUDGET

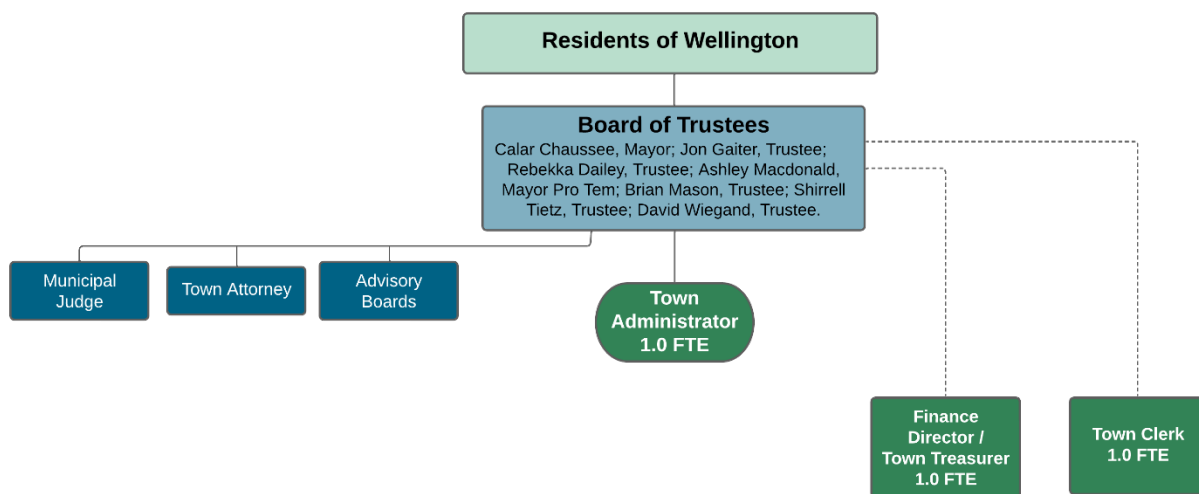


Legislative (Board of Trustees)

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.
- Budgeted computers for elected officials (3 terms expiring)



Legislative (Board of Trustees) Expenditures

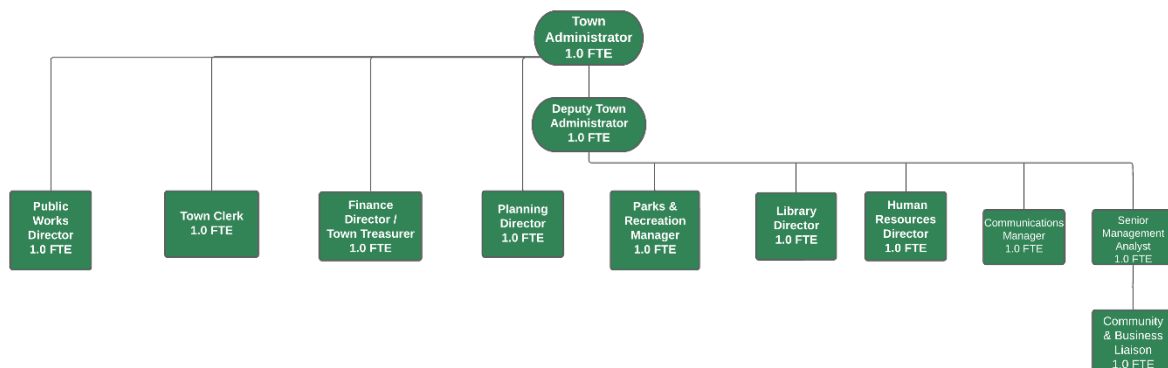
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-11-5102	Benefits	\$817.20	\$859.00	\$859.00	\$910.00
201-11-5107	Elected Official Compensation	10,400.00	10,800.00	10,800.00	10,800.00
201-11-5192	Community Events	31,289.06	40,430.00	40,430.00	98,820.00
201-11-5214	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	4,550.00
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	30,000.00
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	\$206,894.00

Administration Department

The Town Administrator's Office is responsible for overseeing day-to-day operations, implementing 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 Senior Center for additional funding



Administration Expenditures					
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	7,000.00
201-13-5380	Professional Development	2,470.01	11,645.00	11,645.00	10,500.00
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	10,900.00
TOTAL		\$1,114,852.55	\$531,256.00	\$532,511.44	\$858,724.96

Town Clerk's Office

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.
- Moved 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 appearances the Judge has requested an increase for the Prosecuting Attorney to cover the time spent in court.

Clerk Expenditures					
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	3,500.00
201-15-5380	Professional Development	599.50	5,000.00	3,500.00	4,000.00
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
TOTAL		\$156,652.39	\$186,550.20	\$171,242.00	\$277,363.52

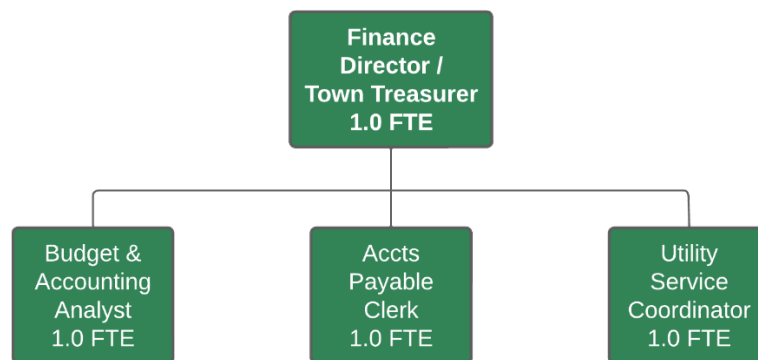
Judicial Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-12-5100	Wages & Salaries	\$0.00	\$11,161.00	\$11,161.00	\$0.00
201-12-5102	Benefits	0.00	2,987.00	2,987.00	0.00
201-12-5109	Magistrate	4,500.00	9,000.00	4,500.00	9,000.00
201-12-5214	Office 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

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 Audit under Accounting & Auditing.
- Included contract extension of BakerTilly under Professional Services.



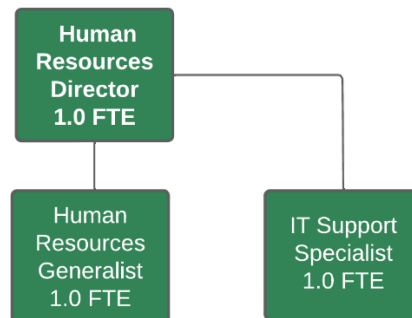
Finance Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-14-5100	Wages & Salaries	\$124,238.62	\$98,291.00	\$59,686.99	\$282,244.80
201-14-5102	Benefits	40,231.12	37,605.00	22,605.00	69,935.92
201-14-5214	Office Supplies	1,352.73	1,500.00	1,500.00	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	68,300.00
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	8,500.00
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	\$685,335.82

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.



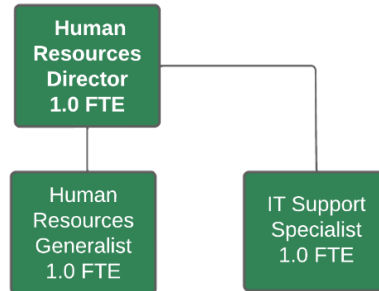
Human Resources Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-16-5100	Wages & Salaries	\$83,925.92	\$40,404.00	\$40,404.00	\$198,906.80
201-16-5102	Benefits	31,125.31	13,420.00	13,420.00	48,008.29
201-16-5103	Temporary Employment Services	0.00	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	1,500.00
201-16-5380	Professional Development	2,346.57	12,000.00	7,300.00	7,000.00
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	\$350,915.09

Information Technology (IT)

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 is included in the Water & Wastewater Budget since it's an Enterprise Fund.
- Website Maintenance contract is increasing.
- Cost of copier is increasing.



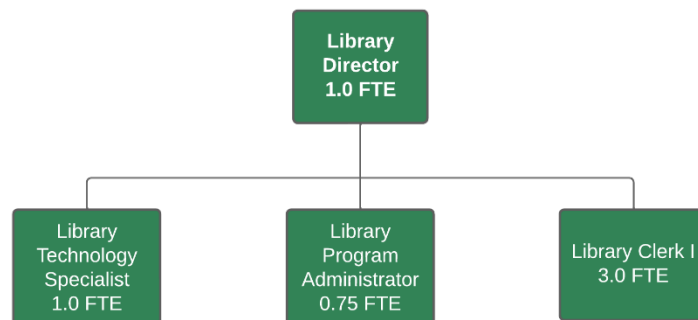
Information Technology Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-17-5100	Wages & Salaries	\$34,528.08	\$33,650.00	\$33,650.00	\$75,000.00
201-17-5102	Benefits	9,551.13	7,318.00	5,699.97	19,839.36
201-17-5214	Office Supplies	558.34	1,500.00	250.00	1,000.00
	R&M Computer/Office Equip.	0.00	0.00	0.00	7,500.00
	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	\$471,899.36

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.



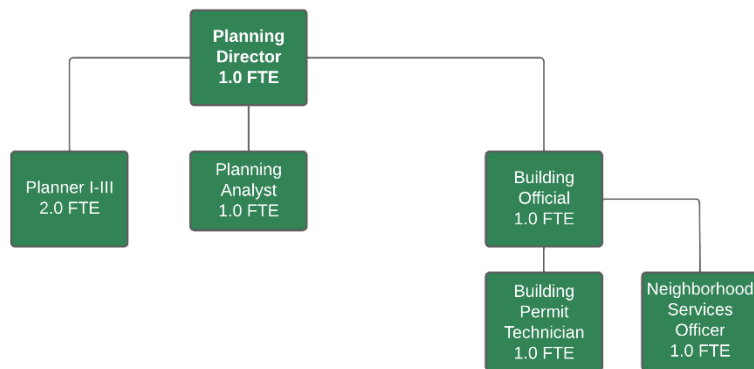
Library Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-55-5100	Wages & Salaries	\$ 231,631.35	\$ 276,471.00	\$ 276,471.00	\$ 334,555.89
201-55-5101	Seasonal		5,000.00	5,000.00	20,000.00
201-55-5102	Benefits	57,525.04	68,927.00	68,927.00	60,447.25
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

Planning & Building Department

The Planning & Building Department facilitates the development review process for all new and redevelopment activities, ensures compliance with the Comprehensive Plan, and 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.



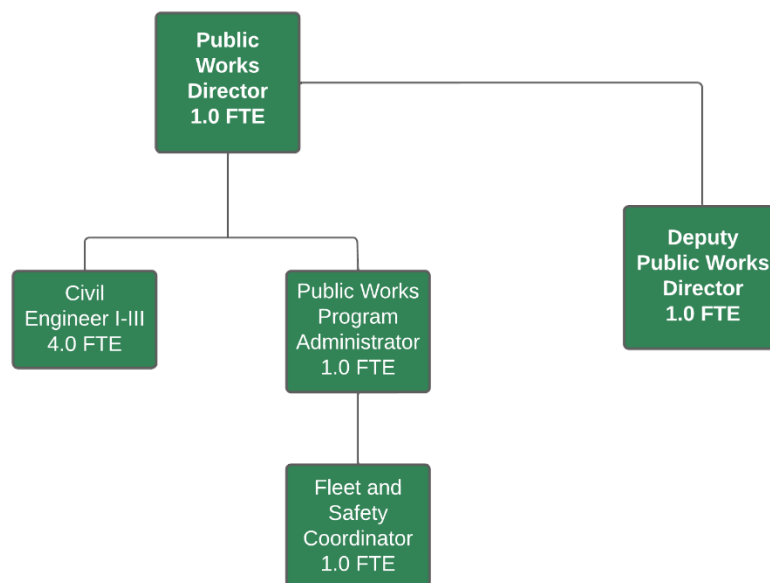
Planning Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-18-5100	Wages & Salaries	\$352,060.33	\$380,906.00	\$353,462.46	\$656,543.97
201-18-5102	Benefits	174,872.36	101,007.00	93,810.07	130,024.05
201-18-5214	Office Supplies	5,143.05	1,000.00	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	300,000.00
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	0.00
TOTAL		\$876,875.48	\$857,075.00	\$724,528.83	\$1,197,156.95

Public Works Administration

The Public Works Administration 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.
- The uniforms program provides for all Public Works employees.
- Replacement of aging computers (from 2020 Covid funding purchases).
- Budget for two additional mosquito sprays.



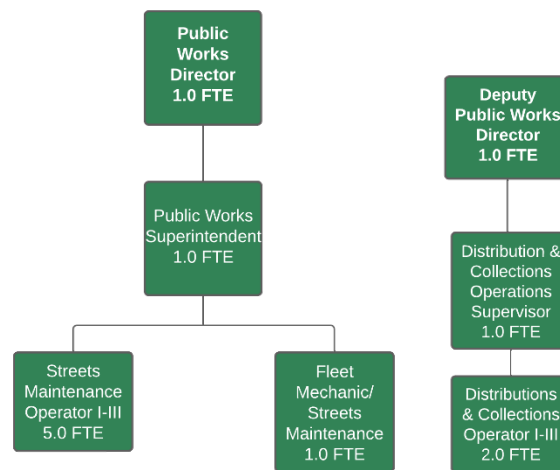
Public Works Administration Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-34-5100	Wages & Salaries	\$ 672,747.07	\$ 161,292.00	\$ 161,043.30	\$ 858,465.72
201-34-5101	SEASONALS	0.00	10,000.00	0.00	0.00
201-34-5102	Benefits	217,464.08	25,402.00	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	15,310.00
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	10,000.00
	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	\$1,218,942.36

Street Fund

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.



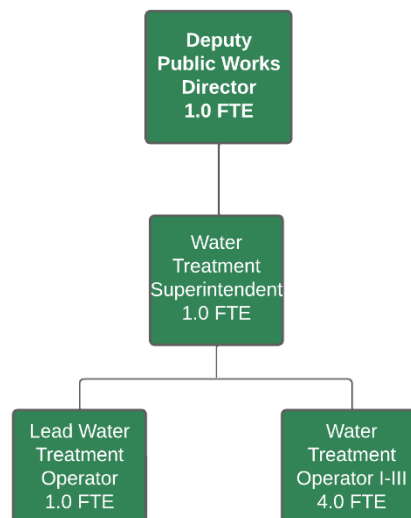
Street Fund Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
203-15-5100	Wages & Salaries	\$100,872.21	\$244,877.82	\$244,877.82	\$0.00
203-15-5102	Benefits	35,952.37	69,935.00	69,935.00	0.00
203-34-5100	Wages & Salaries	71,269.58	292,133.52	292,133.52	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	1,517,556.19	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

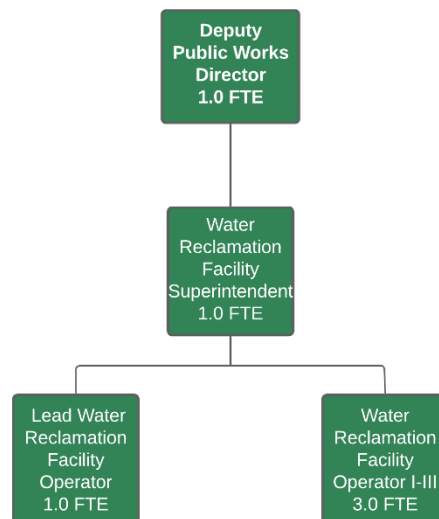
Water Fund Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
204-90-5612	Berkadia - Bond Principal	27,000.00	27,000.00	28,000.00	0.00
204-90-5622	Berkadia - Bond Interest	2,520.83	2,750.00	700.00	0.00
204-90-5623	CWCB Loan - Interest	10,626.81	0.00	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	\$5,185,266.22	\$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	\$395,899.00	\$395,899.00	\$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	447,250.00	424,595.29	471,037.01
205-34-5102	Benefits	122,523.45	158,091.00	158,091.00	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
205-34-5436	Collection System Emergency Repair	0.00	15,000.00	0.00	0.00
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	5,000.00	0.00	0.00
	Utility Billing Printing Services	0.00	0.00	0.00	14,464.00
TOTAL		\$2,454,289.82	\$3,691,126.00	\$3,573,437.87	\$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 Highlights

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



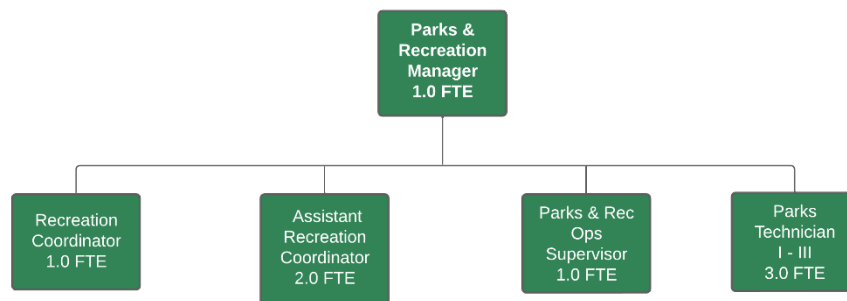
Drainage Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
207-15-5100	Wages & Salaries	\$40,130.80	\$101,666.77	\$101,666.77	\$0.00
207-15-5102	Benefits	14,852.30	0.00	0.00	0.00
207-34-5100	Wages & Salaries	20,706.47	44,233.50	44,233.50	0.00
207-34-5102	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.



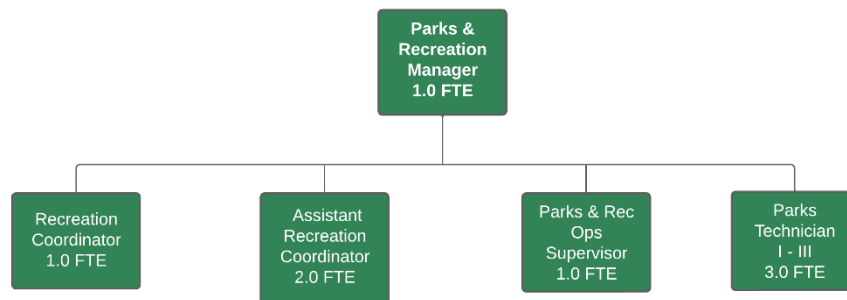
Parks Fund Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
210-15-5100	Wages & Salaries	\$66,242.69	\$170,101.66	\$170,101.66	\$0.00
210-15-5102	Benefits	29,013.01	39,383.00	39,383.00	0.00
210-34-5100	Wages & Salaries	146,904.12	215,860.32	215,860.32	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	65,000.00
TOTAL		\$625,017.46	\$865,905.98	\$864,318.98	\$792,099.49

Recreation Department

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 – Taekwondo, 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 Expenditures					
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

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 Expenditures					
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

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 Expenditures					
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

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.
- Budget includes programming expenses.
- Regional Event Participation.
- Marketing.



Economic Development Expenditures					
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
TOTAL		\$ 5,130.33	\$ -	\$ -	\$15,700.00

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 Expenditures

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



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	1,155,112					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:		\$16,504,459	\$753,600	\$1,078,600	\$928,600	\$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	60,000	107,500	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:		\$21,730,457	\$1,568,030	\$1,406,000	\$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	1,174,000	929,714				Street improvements including ADA, sidewalk, drainage on Cleveland Ave.
211-80-5023	Street/Sidewalk Safety Improvements	0	324,086				Various sidewalk and accesibility 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:		\$2,328,595	\$2,322,650	\$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	646,000	100,000				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:		\$874,082	\$1,328,913	\$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.
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:		\$175,000	\$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 detertion 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 infrastructre 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	

Glossary

ANNUAL BUDGET: A budget applicable to a single fiscal year.

APPROPRIATION: A legal authorization made by the Board of Trustees to make expenditures for a specific purpose.

ASSESSED VALUATION: The estimated value placed on real and personal property by the appraiser for the county as the basis for levying property taxes.

ASSETS: Property owned that is regarded as having value.

AUDIT: An official systemic inspection of an organization's accounts and of resource utilization.

BALANCED BUDGET: A balance between total estimated expenditures and total anticipated revenues, including surpluses.

BENEFITS: The Town offers various insurance and retirement benefit plans to eligible employees.

BOND: A debt instrument that is generally used to borrow money for major capital projects, such as the construction of a building.

BUDGET: A financial plan of estimated expenditures for a given period of time and the estimated revenues that will fund them.

CAPITAL PROJECTS: Expenditures for the acquisition of capital assets. Capital items must cost more than \$10,000 and have an expected life of greater than one year.

PROFESSIONAL SERVICES: Services that are handled through a contract-type arrangement. This includes legal fees, engineering design services, architectural services, infrastructure maintenance services, etc.

CPI: Consumer price index.

DEBT: A financial obligation resulting from borrowed money.

DEBT SERVICE: Payment of interest and principal due on long-term debt.

DEPARTMENT: Major unit of organization in the town.

DEPRECIATION: The decrease in value of physical assets due to wear and tear, deterioration, action of physical elements or obsolescence.

DIVISION: Sub-unit of a department.

DOLA: Department of Local Affairs.

DUES & SUBSCRIPTION: Fees paid in exchange for membership to a professional organization or access to a subscription.

EOY: End-of-Year

ENTERPRISE FUNDS: Funds that are self-supporting with the major revenue coming from user's fees.

EXPENDITURES: Payment for goods or services, including operational expenses that require the current or future use of net current assets, debt and capital projects.

FISCAL YEAR: The 12-month period to which the budget applies. The Town of Wellington's fiscal year begins January 1 and ends December 31.

FULL-TIME EQUIVALENT: Commonly referred to as FTE, an agency generally considers a full-time equivalent employee to be valued at 2,080 annual working hours.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE: On-hand available cash balances which are realized in prior fiscal years less current liabilities and are available for designation as a funding source for future budget years.

GENERAL FUND: Accounts for resources not accounted for in another fund.

GIS: Geographic information system.

GOVERNMENTAL FINANCE OFFICERS ASSOCIATIONS (GFOA): A professional association of approximately 17,500 state, provincial and local government finance officers in the United States and Canada.

GRANT: Money given by an organization, often a government, to be used for a specific purpose.

IT: Information technology.

LCISO: Larimer County Sheriff's Office.

LEVY: To impose taxes, special assessments, or service charges for the support of town activities.

ON-CALL STIPEND: On-call is defined as time spent by a designated position(s)/employee(s) who is required to carry the assigned on-call device (phone, iPad, SCADA alert device or any necessary equipment as defined by department) and who must be available to monitor the status of facilities, correct any issues remotely, or report to work to handle issues and emergencies that occur during off-hours. On-call pay for on-call time is a flat rate stipend of \$200 for 1 week of on-call duty.

MILL: A property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed valuation.

WAGES & SALARIES: Salaries, wages for staff.

WTP: Water Treatment Plant

PROJECTION: Estimation of future revenues and/or expenditures.

PROPERTY TAX: Property taxes are levied on both real and personal property according to the property's assessed valuation and the tax rate applied.

REVENUE: Monies that the town receives as income such as tax payments, fines, grants and interest income.

ROLLOVER: Annual rollover process for capital improvement projects that were budgeted in the prior year budget.

R&M: Repairs and maintenance.

SEASONAL: An employee hired into a work assignment, which has a specified time period, normally less than six (6) months. A seasonal employee will not be eligible for any employee benefits provided by the Town, except as otherwise provided by applicable law or regulation.

SPECIAL REVENUE FUNDS: A fund that is used to account for resources which are restricted for a specific purpose.

SRF: State Revolving Fund Loan

TABOR: The Taxpayers' Bill of Rights is an amendment to the Colorado Constitution enacted by voters in 1992 that limits the amount of revenue that governments in Colorado can retain and spend.

TRANSFERS: Amounts transferred from one fund to another.

Strategic Goals & Objectives Matrix						
2023 Q4 Update						
Strategic Plan Priority	Benchmark Goal	Project/ Operations	Details	Dept.	Timeline	Status
Administration / Communications / Human Resources						
Fiscal Responsibility	Apply for \$100K in grant funding	Secure grant funding	Applied for COSORG grant. Grant was not awarded.	Admin	Q1	Completed
Organizational Strength	Retain, attract and support Town staff	Trainings Completed/Employee Engagement underway	First round of staff trainings completed - 3 new hires in Q3 - 3 all staff meetings YTD	Human Resources	Ongoing	In Progress
Planning and Development	Community gathering space inventory by 2nd quarter 2023	Creating inventory	In the process of gathering data.	Admin	Q4	Delayed
Fiscal Responsibility	Business retention meetings	Retention meetings	Meetings scheduled to start January 2024	Admin	Q1	In Progress
Communication	Promote inclusive language and improve access to local government	Website Redesign	Website redesign successfully launched.	Admin	Q4	Completed
Communication	Host four community town halls	Town Hall	Emergency Preparedness, Hosted National Night Out, Budget BOO- nanza, planning spring 2024 Event	Admin	Ongoing	Completed
Communication	Resiliency Plan Draft by 4th quarter 2023	Resiliency Plan	Met with LCOEM to begin planning a tabletop exercise. Met with the Colorado Resiliency Office's (CRO) to discuss resources of funding sources for plan development,	Admin	Ongoing	In Progress
Communication	Host joint work session with Senior Center in 2023	Meeting held September 5, 2023.	Request for transportation funding support for 2023 and 2024.	Admin	Q3	Completed

Appendix 1

Strategic Plan Priority	Benchmark Goal	Project/ Operations	Details	Dept.	Timeline	Status
Communication	Brand guide to refine small town feel		Identifying opportunities to strengthen brand and affiliation (photo shoot, language guide, etc.)	Admin		In Progress
Clerk						
Communication	Improve access to local government	Develop and implement a records management policy (physical/digital)	Initial assessment of physical record keeping systems complete. Records policies will implement a distributed records management system.	Clerk	~3 years	In Progress
Communication	Improve access to local government	Streamline systems/processes for Town Court and Cemetery efforts	Assessments of S/P implemented in neighboring communities is ongoing	Clerk	Ongoing	In Progress
Communication	Improve access to local government	Set conditions for 2024 election	Initial planning efforts ongoing	Clerk	Ongoing	Completed
Communication	Improve access to local government	Conduct comprehensive Municipal Code Audit	Initial coordinating efforts conducted: Ch. 10 prioritized for 23Q3, administrative cleanup topics prioritized for 23Q4	Clerk	Ongoing	In Progress
Communication	Improve access to local government	Conduct auxiliary audits for: Historical Ordinances and Resolutions, Liquor Licenses, Fee schedule, Town website	Initial planning efforts ongoing	Clerk	Ongoing	In Progress
Finance						
Fiscal Responsibility	Implement utility rate structure to align with community pricing objectives	Implement utility rate structure to align with community pricing objectives	A full audit of revenue YTD will be done in August. Board is scheduled to discuss utility rates this fall.	Finance/Public Works	Fall 2023	Completed
Fiscal Responsibility	Successfully execute \$5.6M in current grant funding		Continued efforts on grant funding projects and project reporting.	Admin/Finance		In Progress

Appendix 1

Strategic Plan Priority	Benchmark Goal	Project/ Operations	Details	Dept.	Timeline	Status
Fiscal Responsibility	Maintain financial transparency and increase operational efficiency.	Onboarded new staff	Hired BakerTilly to assist with financial operations. Continue to training new staff member in finance.	Finance		In Progress
Fiscal Responsibility	Collect marijuana tax	Marijuana Tax Discussion	Marijuana Tax Discussion has been completed with the Finance Committee and a board recommendation has been made.	Finance		In Progress
Fiscal Responsibility	Created balance budget in 2024	2024 Budget	Waiting for 2024 Budget Adoption on Dec 12	Finance/Admin		In Progress
Fiscal Responsibility	Public accurate and timely monthly expenditure reports	Reporting	Continual effort to update financial statements as the audit work continues and monthly reconciliations are being made.	Finance		In Progress
Fiscal Responsibility	Evaluate and update fees to capture trust cost of service	Utility Fees	Staff is preparing for utility service fees to be discussed this fall with the Board of Trustees.	Public Works/Finance/Administration		In Progress
Fiscal Responsibility	Add monthly financials to the website	Monthly financial accessible to public	Continual effort to update financial statements as the audit work continues and monthly reconciliations are being made.	Finance		In Progress
Fiscal Responsibility	Place tools to inform community with financial understanding on the website		Town staff is working to recreate the 2024 Budget with more information and background on the budget process.	Administration/Finance		In Progress
Fiscal Responsibility	Host Budget Boo-nanza		Planned for October 17	Administration		Completed

Appendix 1

Strategic Plan Priority	Benchmark Goal	Project/ Operations	Details	Dept.	Timeline	Status
Parks and Recreation						
Planning and Development	Complete Parks Master Plan	Parks and Recreation Master Plan	Applied for funding. Did not receive award.	Administration/Parks	Ongoing	In Progress
Fiscal Responsibility	Maintain financial transparency and increase operational efficiency.	Splash Pad Safety Upgrades	Drastically reduced overall cost of splashpad safety upgrades originally earmarked for CIP in 2023 by innovation and renovation of current operation.	Parks and Recreation	Ongoing	In Progress
Fiscal Responsibility	Maintain financial transparency and increase operational efficiency.	Cost Recovery Model - Parks and Recreation	Started tracking on Trees in Park areas. Gaining pricing for ArcGIS mapping of all assets.		End FY 2023/Winter 2024	In Progress
Fiscal Responsibility	Maintain financial transparency and increase operational efficiency.	Implement Turf Tank Painter	Completely implemented and used weekly with amazing results.	Parks	Fall 2023	Completed
Infrastructure/Planning and Development	Review and develop partnerships and enhance focus on facilities and accessibility	Construct Armed Forces Memorial at WCP - Parks, Public Works, and Rec/PROST	Construction Planning and Searching for Funding. Volunteer rendering of site plan is complete. PROST is working on helping secure Architectural plans and cost for project.	Parks and Rec in Coordination with PROST	Spring 2024	In Progress
Communication	Increase engagement and communication with partner in our town	Initiate and Install "TeamSnap" - Recreation Program communication upgrade	Purchasing and Implementation	Parks and Recreation	Summer 2023	Completed
Communication	Increase engagement and communication with partner in our town	Update Park, Trail and Amenities Tri-Fold/Bike Map - Parks and Rec/PROST	Goal is to implement this in a digital form so it can be updated in real-time, as new assets across the Town are implemented	Parks and Rec in Coordination with PROST	2023	In Progress

Appendix 1

Strategic Plan Priority	Benchmark Goal	Project/ Operations	Details	Dept.	Timeline	Status
Planning and Development	Identify and promote development of community gathering spaces	Construct ADA accessible fishing access for the ponds at Wellville Park - Parks and Rec/PROST	Grant funding - grant writing is in progress and closes in early 2024	Parks/Admin	Summer 2024	In Progress
Communication	Increase engagement and communication with partner in our town	Implement Adaptable Recreation Opportunities	Plans for the first ARO and Inclusive event are under way.	Parks and Recreation - Library	Q1 2024	In Progress
Infrastructure	Inform users about wise ways to save treated drinking water	Grant funded demonstration garden	Main project is completed - minor updates to be implemented for usability and to increase community involvement	Parks/Admin	23-Sep	In Progress
Planning and Development	Development of community gathering spaces	Park dedications	Dedication of the Harvest park and takeover from Harvest Village/Hartford homes	Parks and Recreation	Q3	Completed
Library						
Communication	Increase engagement with partners in town	Engagement and Events	Creating and adding programming requested by residents	Library	On-going	In Progress
Communication	Increase engagement with partners at local, county, and state programs/departments	Local/County/State Integration	Unifying Front Range Libraries and Statewide Library Cohesion/Collaboration	Library	On-going	In Progress
Fiscal Responsibility	Pursue funding sources for the positive direction of the community	CDE grant funding/Early Literacy/Buell Private Grant Funds	Launched Early Literacy/Pre-reader Programming and software through grant funding	Library	On-going	In Progress

Appendix 1

Strategic Plan Priority	Benchmark Goal	Project/ Operations	Details	Dept.	Timeline	Status
Fiscal Responsibility	Pursue funding sources for the positive direction of the community	Youth Council	Program Development through community sourced and funded Youth Council (2 new programs developed and launched)	Library	On-going	In Progress
Fiscal Responsibility	Pursue funding sources for the positive direction of the community	AmeriCorps Digital Literacy Grant Participation	One year contact with Representative in-house for 18-20 hours weekly (Adaptive Technology funding diligence underway)	Library	On-going	In Progress
Planning and Development	Promote small town feel through responsible growth and sound financial practices	Colorado State University Pathway Project	Direct Pathway Project with CSU Admissions and Direct Departments for Wellington residents	Library	On-going	In Progress
Planning						
Planning and Development	town feel through responsible growth	Official Zoning Map	Adopted Ordinance No. 03-2023 Effective May 11, 2023	Planning		Completed
Fiscal Responsibility	attract businesses / Funding sources for positive	Marijuana Ordinance	Adopted Ordinance No. 06-2023 Effective July 19, 2023	Planning		Completed
Fiscal Responsibility	Affordability for residents	Housing Needs Assessment	Delayed due to continuances of land use applications, Planning Commission appeal, and significant annexation request	Planning	2023-2024	In Progress
Fiscal Responsibility	Funding sources for positive direction of the community	Sell 6th street property	Zoning Map approved to identify zoning of property (C-3) - Pending coordination with Boys & Girls Club	Planning	Ongoing	Delayed

Appendix 1

Strategic Plan Priority	Benchmark Goal	Project/ Operations	Details	Dept.	Timeline	Status
Planning and Development	Complete Downtown Master Plan	RFP and consultant selection	Zoning Map approved to identify zoning for surrounding properties - Pending CIP funding	Planning	2024	Delayed
Planning and Development	Options for open space and buffer from surrounding communities	IGA for Growth Management Area with Larimer County		Planning	Q4	Delayed
Planning and Development	Identify and promote development of community gathering spaces	Acquire/plan future parks and open spaces	Leverage opportunities available through development review and coordination	Planning	Ongoing	In Progress
Planning and Development	Responsible growth and sound financial practices	Development review and coordination	Monitor residential and commercial developments in the development pipeline and manage buildable lots to available infrastructure resources	Planning	Ongoing	In Progress
Infrastructure	Transportation solutions	CDOT intersection improvements at SH1 and CR9/CR62E	Coordination with CDOT and other stakeholders for design of intersection improvements	Planning	Design 2023	In Progress
Infrastructure	Transportation solutions	Transportation Master Plan and Road Impact Fee Study	Discuss deferring 2023 funding to 2024 and increasing appropriation to \$100,000	Planning	Q4	Delayed
Communication	Opportunities and partners for emergency preparedness	Renovate Old Town Hall to provide improved office space and location for LCSO operations	LCSO moved in and operating	Planning		Completed

Appendix 1

Strategic Plan Priority	Benchmark Goal	Project/ Operations	Details	Dept.	Timeline	Status
Public Works						
Water						
Infrastructure	Complete water treatment plant on time and under budget	Water Treatment Facility Expansion	Project is on track to meet benchmark goal	Public Works	2024	In Progress
Infrastructure	Complete water treatment plant on time and under budget	Property purchase from NPIC for Water Treatment Facility and expansion	Town of Wellington closed on the purchase of the NPIC property on August 30	Public Works	Q2	Completed
Infrastructure	Inform users about wise ways to save treated drinking water	Garden in a Box through Resource Central	24/25 claimed for 2023	Public Works	Q3	In Progress
Infrastructure	Inform users about wise ways to save treated drinking water	Slow the Flow program through Resource Central	10 irrigation audits completed and 3 more scheduled to be completed	Public Works	Q3	In Progress
Infrastructure	Ensure adequate current and future water resources	Update Raw Water Dedication requirements	Adopted by the Board May 9, 2023	Public Works	Q2	Completed
Infrastructure	Maintain financial transparency and increase operational efficiency.	Bulk Water Station Upgrade	Plumbing upgrades complete. Installation of new transaction matching coming Fall 2023.	Public Works	Q4	In Progress
Fiscal Responsibility	Affordability for residents	1MG & 2MG Treated Water Storage Tank Rehabilitation and Coating	Contract has been awarded, creating savings through combining two projects over winter of 2023/2024.	Public Works	2024	In Progress
Fiscal Responsibility	Affordability for residents	1MG & 2MG Treated Water Storage Tank Rehabilitation and Coating	Contract has been awarded, creating savings through combining two projects over winter of 2023/2024.	Public Works	2024	In Progress

Appendix 1

Strategic Plan Priority	Benchmark Goal	Project/ Operations	Details	Dept.	Timeline	Status
Sewer						
Infrastructure	Complete water reclamation facility plant on time and under budget	Water Reclamation Facility Expansion	Project is on track to meet benchmark goal	Public Works	2024	In progress
Infrastructure	Complete water reclamation facility plant on time and under budget	Cooling system installation for electrical room	Project complete	Public Works	Q2	Completed
Fiscal Responsibility	Grant funding	Viewpointe Lift Station Upgrade and Expansion	Grant funding secured	Public Works	2024-2025	In Progress
Streets						
Infrastructure	Develop and evaluate partnership focused on transportation; street, bridge, facilities, sidewalk and accessibility improvements	Revitalizing Main Street Project	Initiating work on IGA for Cleveland Avenue Improvements project	Public Works	On-going	In Progress
Infrastructure	Develop and evaluate partnership focused on transportation; street, bridge, facilities, sidewalk and accessibility improvements	Intersection Hwy1 @ LCR9/62E	Attending regular project team meetings with CDOT for improvements to the intersection of Hwy 1 @ LCR9/LCR62E	Public Works	On-going	In Progress
Infrastructure	Street Improvements	Old Town Streets	Old Town Streets project is underway	Public Works	Q3	In Progress
Infrastructure	Execute Safe Routes to School MOU	Safe Routes to School MOU	SRTS provided draft MOU to Town for review	Public Works	Q4	In Progress
Infrastructure	Develop and evaluate partnership focused on transportation; street, bridge, facilities, sidewalk and accessibility improvements	Transit Pilot Program	Pilot program was completed - next steps to discuss solutions with active transportation programs	Public Works	Q3	In Progress

Appendix 1

Strategic Plan Priority	Benchmark Goal	Project/ Operations	Details	Dept.	Timeline	Status
Fiscal Responsibility	Grant funding	Cleveland Avenue Improvements Project	Grant funding secured. Currently preparing IGA for project	Public Works	2025	In Progress
Drainage						
Infrastructure	Complete and present stormwater master plan	Stormwater Master Plan	Master plan process completed-final close out of FEMA grant continues.	Public Works	Q3	In Progress
Infrastructure	Improve drainage on Cleveland with grant funding	Cleveland Avenue Improvements Project	Discussions continuing with CDOT regarding design opportunities and constraints	Public Works	2025	In Progress
Fiscal Responsibility	Grant funding	Cleveland Avenue Outfall Project	Grant funding secured. Currently preparing IGA for project	Public Works	2025	In Progress



Finance Committee Meeting

Date: December 18, 2023
Subject: Finance Director/Treasurer Update and Recruitment

- Patti Garcia, Town Administrator

BACKGROUND / DISCUSSION

The Board of Trustees entered into an agreement for financial management services with Baker Tilly, US LLP in July, 2023 for a consultant to serve as Finance Director/Treasurer. Mr. Don Rhoads started working with the Town of Wellington in August and has been able to navigate past years' financial information to get the Town of Wellington to a place where financial statements are current and the adopted 2024 budget has reliable proposed 2023 year to date expenses and revenues. The letter of engagement with Baker Tilly has an end date of December 31, 2023.

At the December 12, 2023 Board of Trustee meeting, staff requested an extension of the Baker Tilly contract for January 1 - June 1, 2024 so that Mr. Rhoads can continue as the Finance Director/Treasurer and assist with finalization of the 2024 budget process, create financial policies and procedures, support the ongoing audit process and participate in the recruitment of the next Finance Director/Treasurer. The request was supported and an amended letter of engagement will be on the January 9, 2024 Trustee agenda with no change in the billable hourly rate. It is estimated that Mr. Rhoads will work approximately 20 hours per week. The 2024 approved budget has \$90,000 for Professional Services in the Finance budget which will cover this expense.

Prior to starting recruitment, the Trustees wanted to discuss separating the Finance Director and Treasurer positions and direction was given to investigate the separation further; this topic was discussed at the December 12 meeting.

The Wellington Finance Director/Treasurer position is currently identified as one full-time exempt employee for Wellington with a salary range of \$103,700-\$155,500. Based on information submitted to the Colorado Municipal League (CML) the average 2023 salary range for a Finance Director is \$112,282-\$162,352 (average of 86 cities/towns). The Wellington Municipal Code provides the duties of the Treasurer at Sec. 2-3-30(c) which includes payment of invoices, tracking of payments and assuring they are charged to the correct general ledger accounts, creating a report of all transactions after March 1 of each year, solicit bids for the annual audit along with other duties as assigned or required by state law.

In December, 2021 CML did a search of their database for statutory municipalities that had both a Finance Director and a Treasurer. The only statutory town that fit was the Town of Collbran (population 368 in 2021); their administrator is the Town Administrator/Town Clerk/Treasurer/PIO and they also have a Finance Director. Leadville and Salida are the two statutory cities that have elected Treasurers and appointed Finance Directors. More information regarding the Salida City Treasurer including responsibilities can be found at this link <https://www.cityofsalida.com/elected/page/city-treasurer>. The term is for four years with no voting powers; the Treasurer is paid \$450 per month.

A review of CML data indicates the municipalities that have only a Treasurer and no Finance Director are Burlington, Fort Morgan, Lamar, Rangely and Silt. Burlington and Fort Morgan Treasurers are a direct report



to the Manager/Administrator; Lamar reports to the Administrator and the City Council. There was no information readily available for the Rangely or Silt reporting structure. The salary ranges for appointed Treasurers who have no additional titles (such as Clerk/Treasurer) are varied depending on the size of the municipality, starting at \$52,511 to \$111,182.

Don Rhoads has been in the municipal finance industry for most of his career. Based on his experience and time in Wellington, he advised that success for Wellington could include a Finance Director and Assistant or Deputy Finance Director or Finance Manager. At a high level, the Finance Director would review the financial reports and general ledger data being generated by and through the Assistant/Deputy/Manager to ensure timeliness and accuracy of reporting. The separation of duties would also enable the Finance Director to perform long-term financial planning/visioning for the municipality.

At the December 12 meeting, the Board of Trustees determined to keep the position as one and requested staff to report back in June, 2024 so the concept could be discussed further.

Recruitment of the Finance Director/Treasurer will be conducted in-house starting after the first of the year. As the Treasurer is a board appointed position, the Trustees have selected Trustees Gaiter and Mason to be on the interview panel. The Finance Committee is recommended to select an individual from their committee to participate in the interviews.

STAFF RECOMMENDATION

ATTACHMENTS

None