



BOARD OF TRUSTEES
April 15, 2025
6:30 PM

Leeper Center, 3800 Wilson Avenue, Wellington, CO

Work Session Agenda

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Webinar ID: 848 7116 2393

A. ITEMS

1. 2024 End of Year Operating Budget Performance Review

- Nic Redavid, Finance Director/Treasurer

2. Prospective Revenue & Resource Analysis

- Troy Bernberg, Managing Director, Northland Public Finance

3. Liquor Code Proposed Changes

- Hannah Hill, Town Clerk

4. Continuation of Board of Trustees By-Laws Discussion

- Dan Sapienza, Town Attorney

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.



Board of Trustees Meeting

Date: April 15, 2025
Subject: 2024 End of Year Operating Budget Performance Review

- Nic Redavid, Finance Director/Treasurer

EXECUTIVE SUMMARY

Attached is the 2024 End of Year Operating Budget Performance Review presentation and 2024 End of Year Treasurer's Report.

BACKGROUND / DISCUSSION

The unaudited financial statements reflecting actual revenue received, and actual expenditures incurred, in the 2024 fiscal year are reviewed and compared against anticipated revenue and appropriated expenditures in the 2024 budget for the Town of Wellington, Colorado.

CONNECTION WITH ADOPTED MASTER PLANS

Ensure Strong Town Operations: Communicate strategically to community audiences; Cultivate effective staff and trustee interactions.

FISCAL IMPLICATIONS

N/A

STAFF RECOMMENDATION

Review and retain report.

MOTION RECOMMENDATION

N/A

ATTACHMENTS

1. 2024 EOY Budget Performance Presentation
2. 2024 EOY Treasurer's Report

2024 End of Year Operating Budget Performance Review

Nic Redavid, Finance Director/Treasurer



Agenda

- Finance Department Update
- 2024 End of Year Operating Budget Performance Review
 - Operating Revenue
 - Operating Expenditures
 - Operating Summary
- 2023 Audit Update
- Questions



Finance Department Update

- Finance Director/Treasurer: Nic Redavid
 - One year as of April 29, 2025
- Controller: Patty Lundy
 - New department position as of September 21, 2024
 - 18 years as of February 2, 2025
- Administrative Finance Clerk: Flip Barker
 - New department position as of February 3, 2025
 - One year as of May 6, 2025
- Utility Billing Coordinator: Karleigh Dean
 - Start date of March 7, 2025



2024 End of Year Operating Budget Performance Review

As of March 31, 2025



Highlights

- Operating Revenue:
 - 2024 Budget: \$21,687,456
 - Actual with Property Tax: \$21,372,614 (98.5%)
 - Delayed Property Tax revenue for 2024: \$2,341,088
- Operating Expenditures
 - 2024 Budget: \$17,288,491
 - Actual: \$14,373,688 (83.1%)
- Capital Projects Expenditures (without loan-funded treatment plant construction projects)
 - 2024 Budget: \$10,041,258
 - Actual: \$3,642,784 (36.3%)
- Net revenue over expenditures of all funds including debt service and transfers on a cash basis (does not include Property Tax revenue or loan-funded treatment plant construction projects): \$(3,209,674)
 - With Property Tax revenue: (\$868,586)
 - Tax (sales, use, highway, etc.) and building permit revenue came in \$1.1 million under budgeted estimates



2024 Operating Revenue (cash basis)

	2024 Budget	Diff. between Bud. and Act.	2024 Actual	2024 EOY Estimate	Diff. between Est. and Act.
General	\$ 6,676,488	\$ (2,481,026)	\$ 4,195,462	\$ 6,204,952	\$ (2,009,490)
Street	\$ 2,292,350	\$ (398,249)	\$ 1,894,101	\$ 2,014,146	\$ (120,045)
Water	\$ 6,914,172	\$ 333,170	\$ 7,247,342	\$ 7,019,583	\$ 227,759
Sewer	\$ 3,525,474	\$ (262,787)	\$ 3,262,687	\$ 3,112,315	\$ 150,372
Drainage	\$ 761,022	\$ 28,952	\$ 789,974	\$ 769,440	\$ 20,534
Park	\$ 1,517,950	\$ 124,010	\$ 1,641,960	\$ 1,559,193	\$ 82,767

- "2024 Actual" as of 3.31.25
- "2024 End-of-Year (EOY) Estimate" determined during 2025 budget process
- General Fund - Property Tax revenue delayed: \$2,341,088
 - General Fund Operating Revenue w/Property Tax: \$6,536,549
- Street Fund does not include \$850K grant for RMS
- Water Fund does not include loan proceeds or transfers
- Sewer Fund does not include loan proceeds, transfers, or grants
- Drainage Fund does not include \$646K grant for RMS

Revenues Over/(Under) Budgeted Estimates

	Actual	Budget	Over/(Under) Budget	
General Fund				
Sales Tax	\$ 2,574,829	\$ 2,774,000	\$ (199,171)	-7.1%
Severance Tax	\$ 44,445	\$ 108,000	\$ (63,555)	-58.8%
Use Tax	\$ 290,897	\$ 461,152	\$ (170,255)	-36.9%
Building Permits	\$ 276,003	\$ 431,836	\$ (155,833)	-36.1%
Land Use Fees	\$ 15,958	\$ 81,500	\$ (65,542)	-80.4%
Street Fund				
Sales Tax	\$ 707,917	\$ 762,850	\$ (54,933)	-7.2%
Motor Vehicle Use Tax	\$ 776,449	\$ 990,900	\$ (214,451)	-21.6%
Highway Users Tax	\$ 211,136	\$ 399,600	\$ (188,464)	-47.2%
Park Fund				
Sales Tax	\$ 579,307	\$ 624,150	\$ (44,843)	-7.2%
Motor Vehicle Use Tax	\$ 158,212	\$ 218,500	\$ (60,288)	-27.6%
Governmental Funds Revenue Over/(Under) Budget:				\$ (1,217,335)
Delayed 2024 Property Tax Revenue:				\$ (2,341,088)
				\$ (3,558,423)

	Actual	Budget	Over/(Under) Budget	
General Fund				
Cig. & Retail Marijuana	\$ 168,953		\$ 168,953	
Investment Earnings	\$ 398,595	\$ 356,000	\$ 42,595	12.0%
Street Fund				
Investment Earnings	\$ 102,292	\$ 53,000	\$ 49,292	93.0%
Park Fund				
Investment Earnings	\$ 146,758	\$ 116,700	\$ 30,058	25.8%
Governmental Funds Revenue Over/(Under) Budget:				\$ 290,898



2024 Operating Expenditures

	2024 Budget	Diff. between Bud. and Act.	2024 Actual	2024 EOY Estimate	Diff. between Est. and Act.
General	\$ 7,967,374	\$ (892,012)	\$ 7,075,362	\$ 7,196,211	\$ (120,849)
Street	\$ 970,322	\$ (78,566)	\$ 891,756	\$ 909,164	\$ (17,408)
Water	\$ 5,023,350	\$ (1,732,251)	\$ 3,291,098	\$ 3,667,341	\$ (376,243)
Sewer	\$ 1,389,261	\$ (101,617)	\$ 1,287,644	\$ 1,211,773	\$ 75,871
Drainage	\$ 484,053	\$ 14,399	\$ 498,452	\$ 499,278	\$ (826)
Park	\$ 1,454,132	\$ (124,756)	\$ 1,329,376	\$ 1,301,550	\$ 27,826

- "2024 Actual" as of 3.31.25
- "2024 End-of-Year (EOY) Estimate" determined during 2025 budget process
- All funds, except Drainage, came in under budget
 - Boxelder Basin Regional Stormwater Authority impact fees for 2023 and 2024 paid in 2024
- All funds except Drainage and Park came in under EOY Estimate
 - Park fund actual expenditures within 2.1% of estimates due to timing of EOY invoices

Departments Expenditures Over/(Under) Budget

	Actual	Budget	Over/(Under) Budget	
Legislative	\$ 218,946	\$ 215,394	\$ 3,552	1.6%
Judicial	\$ 23,471	\$ 25,500	\$ (2,029)	-8.6%
Administration	\$ 762,756	\$ 858,725	\$ (95,969)	-12.6%
Finance	\$ 617,859	\$ 685,336	\$ (67,477)	-10.9%
Clerk	\$ 249,357	\$ 277,634	\$ (28,277)	-11.3%
Human Resources	\$ 303,660	\$ 350,915	\$ (47,255)	-15.6%
IT	\$ 333,716	\$ 471,899	\$ (138,183)	-41.4%
Building & Planning	\$ 912,767	\$ 1,197,157	\$ (284,390)	-31.2%
LCSC	\$ 1,979,620	\$ 1,979,620	\$ -	0.0%
Public Works Admin	\$ 1,097,165	\$ 1,250,911	\$ (153,746)	-14.0%
Cemetery	\$ 2,005	\$ 10,000	\$ (7,995)	-398.8%
Facilities	\$ 118,722	\$ 149,025	\$ (30,303)	-25.5%
Library	\$ 455,296	\$ 488,328	\$ (33,032)	-7.3%
Water Fund	\$ 4,755,793	\$ 6,488,044	\$ (1,732,251)	-36.4%
Sewer Fund	\$ 3,755,763	\$ 3,857,380	\$ (101,617)	-2.7%
Drainage Fund	\$ 498,452	\$ 484,053	\$ 14,399	2.9%
Park Fund	\$ 1,329,376	\$ 1,454,132	\$ (124,756)	-9.4%



2024 Operating Summary

	Net Revenue over Expenditures 2024 Actual	Capital Projects	Debt Service Payments	Transfers	
General	\$ (2,879,900)	\$ (81,828)		\$ 501,328	\$ (2,460,400)
Street	\$ 1,002,345	\$ (1,081,203)		\$ (310,071)	\$ (388,928)
Water	\$ 3,956,244	\$ (1,344,525)	\$ (1,464,694)	\$ 206,500	\$ 1,353,524
Sewer	\$ 1,975,043	\$ (765,634)	\$ (2,468,119)	\$ (93,500)	\$ (1,352,210)
Storm	\$ 291,522	\$ (206,043)		\$ (112,342)	\$ (26,863)
Park	\$ 312,584	\$ (163,552)	\$ (291,915)	\$ (191,915)	\$ (334,797)
	\$ 4,657,838	\$ (3,642,784)	\$ (4,224,728)	\$ -	\$ (3,209,674)

- "2024 Actual" as of 3.31.25

- Capitol Projects does not include loan-funded water and wastewater treatment plants construction
- Transfers include administrative overhead and General Fund to Water (\$600K) and Sewer (\$300K) Funds

- With Property Tax revenue of \$2,341,088, General Fund net revenue over expenditures would be \$(538,812) and overall budget performance would be \$(868,586)

2024 Operating Summary

- Operating revenue was \$2.7 million under budgeted estimates due to delayed Property Tax revenue of \$2.3 million and lower tax/fee revenue than anticipated
 - In the 2025 budget, tax/fee revenue estimates were decreased by 5% to 15% on average from 2024 budgeted estimates in alignment with conservative budgeting practices
- Additional revenue streams are needed to sustain fund balances
 - "Prospective Revenue & Resource Feasibility Analysis" work session with Troy Bernberg, municipal advisor, scheduled for April 15, 2025
- Overall, the budget performed as anticipated. Operating expenses were on or under budget, demonstrating fiscal responsibility of departments and staff
- Cash basis does not reflect Property Tax revenue until it is received (deposited). Audited financial reporting will account for Property Tax revenue in the year it is levied impacting net revenue over expenditures shown.
- **2023 Audit Update:** EOY journal entries have been completed, an updated trial balance has been submitted to the auditor, all 2023 and 2024 bank statements have been provided, and a detail ledger report of all capital projects has been provided for review



Thank you

Nic Redavid, Finance Director/Treasurer
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TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAX REVENUE</u>					
201-01-3110 PROPERTY TAXES	.00	.00	2,086,000.00	2,086,000.00	.0
201-01-3130 SALES TAX	2,574,828.72	2,574,828.72	2,774,000.00	199,171.28	92.8
201-01-3135 SEVERANCE TAX	44,445.49	44,445.49	108,000.00	63,554.51	41.2
201-01-3140 USE TAX - BUILDING MATERIALS	290,897.32	290,897.32	461,152.00	170,254.68	63.1
201-01-3145 OCCUPATIONAL TAX	59.19	59.19	.00	(59.19)	.0
201-01-3320 CIGARETTE TAX	██████	██████	██████	██████	██████
201-01-3330 RETAIL MARIJUANA TAX	██████	██████	██████	██████	██████
TOTAL TAX REVENUE	3,079,183.19	3,079,183.19	5,436,152.00	2,356,968.81	56.6
<u>BUILDING PERMITS</u>					
201-02-3155 TOWN PLAN REVIEW FEES	13,600.00	13,600.00	55,356.00	41,756.00	24.6
201-02-3430 COUNTY TAX VENDORS FEE	2,581.27	2,581.27	3,933.00	1,351.73	65.6
201-02-3435 FIRE DEPT. VENDOR FEE	1,554.00	1,554.00	2,358.00	804.00	65.9
201-02-3450 BLDG. ADMIN. FEE	19,513.34	19,513.34	43,265.00	23,751.66	45.1
201-02-3462 BLDG. INSPECTION FEES	238,754.75	238,754.75	326,924.00	88,169.25	73.0
TOTAL BUILDING PERMITS	276,003.36	276,003.36	431,836.00	155,832.64	63.9
<u>FRANCHISE FEES</u>					
201-03-3160 FRANCHISE FEE-ELECTRICITY	200,097.70	200,097.70	193,000.00	(7,097.70)	103.7
201-03-3170 FRANCHISE FEE-NATURAL GAS	20,000.04	20,000.04	17,000.00	(3,000.04)	117.7
201-03-3180 FRANCHISE FEE-TELEPHONE	26,374.75	26,374.75	.00	(26,374.75)	.0
201-03-3190 FRANCHISE FEE-CABLE TELEVISION	.00	.00	25,000.00	25,000.00	.0
TOTAL FRANCHISE FEES	246,472.49	246,472.49	235,000.00	(11,472.49)	104.9
<u>LICENSES & PERMITS</u>					
201-04-3200 BUSINESS LICENSE	1,563.00	1,563.00	.00	(1,563.00)	.0
201-04-3210 LIQUOR LICENSE	4,202.50	4,202.50	.00	(4,202.50)	.0
201-04-3220 CONTRACTOR LICENSE	18,450.00	18,450.00	19,000.00	550.00	97.1
TOTAL LICENSES & PERMITS	24,215.50	24,215.50	19,000.00	(5,215.50)	127.5
<u>FEES FOR SERVICE</u>					
201-05-3420 LAND USE FEES	15,958.00	15,958.00	81,500.00	65,542.00	19.6
201-05-3460 GENERAL CHARGES FOR SERVICES	17,095.12	17,095.12	.00	(17,095.12)	.0
201-05-3510 COMMUNITY CENTER USER FEES	3,125.00	3,125.00	3,000.00	(125.00)	104.2
201-05-3520 WEED / REFUSE REMOVAL	6,361.25	6,361.25	.00	(6,361.25)	.0
TOTAL FEES FOR SERVICE	42,539.37	42,539.37	84,500.00	41,960.63	50.3

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>FINES & PENALTIES</u>					
201-06-3550	COURT FINES & COSTS	18,353.00	18,353.00	20,000.00	1,647.00	91.8
201-06-3555	LCSO ADMINISTRATIVE FEES	1,160.00	1,160.00	1,500.00	340.00	77.3
	TOTAL FINES & PENALTIES	19,513.00	19,513.00	21,500.00	1,987.00	90.8
	<u>CEMETERY REVENUES</u>					
201-07-3470	CEMETERY-GRAVE OPENINGS	8,000.00	8,000.00	.00	(8,000.00)	.0
201-07-3480	CEMETERY-PERPETUAL CARE	2,175.00	2,175.00	.00	(2,175.00)	.0
201-07-3490	CEMETERY-SALE OF LOTS	15,325.00	15,325.00	9,500.00	(5,825.00)	161.3
	TOTAL CEMETERY REVENUES	25,500.00	25,500.00	9,500.00	(16,000.00)	268.4
	<u>MISCELLANEOUS REVENUE</u>					
201-08-3350	GRANTS	29,700.00	29,700.00	52,500.00	22,800.00	56.6
201-08-3351	GRANTS - JULY 4TH CELEBRATION	1,500.00	1,500.00	.00	(1,500.00)	.0
201-08-3354	GRANTS - LIBRARY	7,921.00	7,921.00	.00	(7,921.00)	.0
201-08-3355	INVESTMENT EARNINGS - LIBRARY	24,756.97	24,756.97	22,000.00	(2,756.97)	112.5
201-08-3373	LIBRARY CONTRIB./FINES/MISC.	9,780.99	9,780.99	3,500.00	(6,280.99)	279.5
201-08-3610	INVESTMENT EARNINGS-GENERAL	398,594.88	398,594.88	356,000.00	(42,594.88)	112.0
201-08-3620	CARRYOUT BAG FEE	895.20	895.20	.00	(895.20)	.0
201-08-3630	CAR SHOW REVENUE	650.00	650.00	.00	(650.00)	.0
201-08-3690	MISCELLANEOUS REVENUE	8,158.15	8,158.15	5,000.00	(3,158.15)	163.2
201-08-3910	SALE OF ASSETS	78.01	78.01	.00	(78.01)	.0
	TOTAL MISCELLANEOUS REVENUE	482,035.20	482,035.20	439,000.00	(43,035.20)	109.8
	TOTAL FUND REVENUE	4,195,462.11	4,195,462.11	6,676,488.00	2,481,025.89	62.8

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
201-11-5102 BENEFITS	847.80	847.80	910.00	62.20	93.2
201-11-5107 ELECTED OFFICIAL COMPENSATION	10,818.47	10,818.47	10,800.00	(18.47)	100.2
201-11-5192 COMMUNITY EVENTS	98,781.60	98,781.60	98,820.00	38.40	100.0
201-11-5214 OFFICE SUPPLIES	769.90	769.90	700.00	(69.90)	110.0
201-11-5321 PRINTING SERVICES	203.00	203.00	.00	(203.00)	.0
201-11-5335 DUES & SUBSCRIPTIONS	5,570.00	5,570.00	5,114.00	(456.00)	108.9
201-11-5352 MUNICIPAL LEGAL SERVICES	46,291.00	46,291.00	40,000.00	(6,291.00)	115.7
201-11-5363 R&M COMPUTER/OFFICE EQUIPMENT	1,263.85	1,263.85	4,000.00	2,736.15	31.6
201-11-5380 PROFESSIONAL DEVELOPMENT	4,134.96	4,134.96	4,550.00	415.04	90.9
201-11-5951 BOARD DISCRETIONARY FUND	10,500.00	10,500.00	10,500.00	.00	100.0
201-11-5952 HARDSHIP UTILITY GRANT	39,765.43	39,765.43	40,000.00	234.57	99.4
TOTAL LEGISLATIVE	218,946.01	218,946.01	215,394.00	(3,552.01)	101.7
<u>JUDICIAL</u>					
201-12-5109 MAGISTRATE	7,500.00	7,500.00	9,000.00	1,500.00	83.3
201-12-5214 OFFICE SUPPLIES	519.18	519.18	500.00	(19.18)	103.8
201-12-5359 PROSECUTING ATTORNEY	13,621.13	13,621.13	12,000.00	(1,621.13)	113.5
201-12-5380 PROFESSIONAL DEVELOPMENT	672.18	672.18	1,500.00	827.82	44.8
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	1,159.50	1,159.50	500.00	(659.50)	231.9
TOTAL JUDICIAL	23,471.99	23,471.99	25,500.00	2,028.01	92.1
<u>ADMINISTRATION</u>					
201-13-5100 WAGES & SALARIES	509,778.11	509,778.11	582,960.79	73,182.68	87.5
201-13-5102 BENEFITS	130,371.28	130,371.28	125,904.17	(4,467.11)	103.6
201-13-5214 OFFICE SUPPLIES	415.55	415.55	1,500.00	1,084.45	27.7
201-13-5335 DUES & SUBSCRIPTION	3,171.29	3,171.29	8,500.00	5,328.71	37.3
201-13-5352 LEGAL SERVICES	44,186.37	44,186.37	65,000.00	20,813.63	68.0
201-13-5356 PROFESSIONAL SERVICES	38,585.91	38,585.91	30,000.00	(8,585.91)	128.6
201-13-5363 R&M COMPUTER/OFFICE EQUIPMENT	6,973.15	6,973.15	7,000.00	26.85	99.6
201-13-5380 PROFESSIONAL DEVELOPMENT	4,690.85	4,690.85	10,500.00	5,809.15	44.7
201-13-5496 COMMUNICATIONS DIVISION	5,755.03	5,755.03	16,460.00	10,704.97	35.0
201-13-5933 WELLINGTON SENIOR RESOURCE CEN	12,114.72	12,114.72	10,900.00	(1,214.72)	111.1
201-13-5934 OPIOID SETTLEMENT REDIRECTION	6,714.16	6,714.16	.00	(6,714.16)	.0
TOTAL ADMINISTRATION	762,756.42	762,756.42	858,724.96	95,968.54	88.8

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>FINANCE</u>					
201-14-5100	WAGES & SALARIES	222,747.06	222,747.06	282,244.80	59,497.74	78.9
201-14-5102	BENEFITS	71,589.28	71,589.28	69,935.92	(1,653.36)	102.4
201-14-5214	OFFICE SUPPLIES	927.39	927.39	1,000.00	72.61	92.7
201-14-5311	POSTAGE	5,874.72	5,874.72	1,800.00	(4,074.72)	326.4
201-14-5335	DUES AND SUBSCRIPTIONS	1,598.90	1,598.90	2,000.00	401.10	80.0
201-14-5338	BANK SERVICE CHARGE	138.42	138.42	.00	(138.42)	.0
201-14-5353	ACCOUNTING & AUDITING	39,900.00	39,900.00	68,300.00	28,400.00	58.4
201-14-5356	PROFESSIONAL SERVICES	83,382.88	83,382.88	90,000.00	6,617.12	92.7
201-14-5363	R&M COMPUTER/OFFICE EQUIP	1,272.55	1,272.55	2,000.00	727.45	63.6
201-14-5380	PROFESSIONAL DEVELOPMENT	7,442.22	7,442.22	8,500.00	1,057.78	87.6
201-14-5381	MILEAGE REIMBURSEMENT	.00	.00	200.00	200.00	.0
201-14-5510	INSURANCE & BONDS	164,902.61	164,902.61	158,655.10	(6,247.51)	103.9
201-14-5640	PAYING AGENT FEES	500.00	500.00	500.00	.00	100.0
201-14-5950	DOCUMENT SHREDDING	203.00	203.00	200.00	(3.00)	101.5
201-14-5960	OVER/SHORT	17,379.77	17,379.77	.00	(17,379.77)	.0
	TOTAL FINANCE	617,858.80	617,858.80	685,335.82	67,477.02	90.2
	<u>TOWN CLERK</u>					
201-15-5100	WAGES & SALARIES	163,062.04	163,062.04	183,380.00	20,317.96	88.9
201-15-5102	BENEFITS	45,048.65	45,048.65	38,657.52	(6,391.13)	116.5
201-15-5214	OFFICE SUPPLIES	509.15	509.15	1,500.00	990.85	33.9
201-15-5331	PUBLISHING & LEGAL NOTICES	1,039.65	1,039.65	4,500.00	3,460.35	23.1
201-15-5335	DUES & SUBSCRIPTIONS	.00	.00	826.00	826.00	.0
201-15-5356	PROFESSIONAL SERVICES	756.00	756.00	4,000.00	3,244.00	18.9
201-15-5363	R&M COMPUTER/OFFICE EQUIP.	254.94	254.94	3,500.00	3,245.06	7.3
201-15-5380	PROFESSIONAL DEVELOPMENT	121.98	121.98	4,000.00	3,878.02	3.1
201-15-5381	MILEAGE REIMBURSEMENT	75.04	75.04	.00	(75.04)	.0
201-15-5414	ELECTION EXPENSES	36,674.54	36,674.54	32,000.00	(4,674.54)	114.6
201-15-5530	CODE REVIEW & UPDATE	1,815.00	1,815.00	5,000.00	3,185.00	36.3
	TOTAL TOWN CLERK	249,356.99	249,356.99	277,363.52	28,006.53	89.9

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>HUMAN RESOURCES</u>					
201-16-5100	WAGES & SALARIES	194,787.94	194,787.94	198,906.80	4,118.86	97.9
201-16-5102	BENEFITS	62,394.33	62,394.33	48,008.29	(14,386.04)	130.0
201-16-5103	TEMPORARY EMPLOYMENT SERVICES	.00	.00	10,000.00	10,000.00	.0
201-16-5214	OFFICE SUPPLIES	81.36	81.36	500.00	418.64	16.3
201-16-5226	EXECUTIVE SEARCH	.00	.00	29,000.00	29,000.00	.0
201-16-5335	DUES & SUBSCRIPTIONS	8,144.00	8,144.00	8,000.00	(144.00)	101.8
201-16-5356	PROFESSIONAL FEES	23,145.00	23,145.00	21,000.00	(2,145.00)	110.2
201-16-5363	R&M COMPUTER/OFFICE EQUIP.	1,064.38	1,064.38	1,500.00	435.62	71.0
201-16-5380	PROFESSIONAL DEVELOPMENT	2,373.50	2,373.50	7,000.00	4,626.50	33.9
201-16-5580	EMPLOYEE DRUG TESTING	1,204.52	1,204.52	2,000.00	795.48	60.2
201-16-5582	EMPLOYEE RELATIONS	6,035.54	6,035.54	20,000.00	13,964.46	30.2
201-16-5583	BACKGROUND CHECK	2,660.50	2,660.50	2,500.00	(160.50)	106.4
201-16-5948	EMPLOYEE APPAREL	1,075.35	1,075.35	1,500.00	424.65	71.7
201-16-5949	EMPLOYEE ADVERTISING	694.06	694.06	1,000.00	305.94	69.4
	TOTAL HUMAN RESOURCES	303,660.48	303,660.48	350,915.09	47,254.61	86.5
	<u>INFORMATION TECHNOLOGY</u>					
201-17-5100	WAGES & SALARIES	.00	.00	75,000.00	75,000.00	.0
201-17-5102	BENEFITS	.00	.00	19,839.36	19,839.36	.0
201-17-5214	OFFICE SUPPLIES	9.89	9.89	1,000.00	990.11	1.0
201-17-5345	TELEPHONE SERVICES	53,673.55	53,673.55	51,480.00	(2,193.55)	104.3
201-17-5357	PROFESSIONAL FEES	73,370.00	73,370.00	60,000.00	(13,370.00)	122.3
201-17-5363	R&M COMPUTER/OFFICE EQUIP.	.00	.00	7,500.00	7,500.00	.0
201-17-5380	PROFESSIONAL DEVELOPMENT	.00	.00	750.00	750.00	.0
201-17-5381	MILEAGE REIMBURSEMENT	.00	.00	50.00	50.00	.0
201-17-5384	INTERNET SERVICES	35,653.17	35,653.17	50,000.00	14,346.83	71.3
201-17-5579	SOFTWARE LICENSE/SUPPORT	151,550.05	151,550.05	180,800.00	29,249.95	83.8
201-17-5585	WEBSITE MAINTENANCE	6,742.72	6,742.72	15,480.00	8,737.28	43.6
201-17-5947	COPIER EXPENSE	12,716.32	12,716.32	10,000.00	(2,716.32)	127.2
	TOTAL INFORMATION TECHNOLOGY	333,715.70	333,715.70	471,899.36	138,183.66	70.7

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>PLANNING AND ZONING</u>					
201-18-5100	WAGES & SALARIES	565,317.45	565,317.45	656,543.97	91,226.52	86.1
201-18-5102	BENEFITS	146,551.08	146,551.08	130,024.05	(16,527.03)	112.7
201-18-5214	OFFICE SUPPLIES	3,381.34	3,381.34	3,500.00	118.66	96.6
201-18-5231	FUEL, OIL, GREASE	600.12	600.12	6,500.00	5,899.88	9.2
201-18-5233	VEHICLE R&M	347.97	347.97	3,000.00	2,652.03	11.6
201-18-5331	RECORDING & LEGAL PUBLISHING	325.61	325.61	2,500.00	2,174.39	13.0
201-18-5335	DUES & SUBSCRIPTIONS	241.66	241.66	2,157.50	1,915.84	11.2
201-18-5350	BUILDING INSP. FEE REMITTANCE	140,743.15	140,743.15	300,000.00	159,256.85	46.9
201-18-5355	REIMBURSABLE SERVICES	7,743.00	7,743.00	30,000.00	22,257.00	25.8
201-18-5356	PROFESSIONAL SERVICES	20,723.20	20,723.20	30,000.00	9,276.80	69.1
201-18-5363	R&M COMPUTER/OFFICE EQUIP	2,474.36	2,474.36	4,150.00	1,675.64	59.6
201-18-5370	SAFETY SUPPLIES & EQUIPMENT	.00	.00	270.00	270.00	.0
201-18-5372	UNIFORMS	.00	.00	375.00	375.00	.0
201-18-5374	NOCO HUMANE	19,694.04	19,694.04	19,694.00	(.04)	100.0
201-18-5375	PROTECTIVE INSP. EQUIPMENT	.00	.00	200.00	200.00	.0
201-18-5380	PROFESSIONAL DEVELOPMENT	4,624.20	4,624.20	8,242.43	3,618.23	56.1
	<u>TOTAL PLANNING AND ZONING</u>	<u>912,767.18</u>	<u>912,767.18</u>	<u>1,197,156.95</u>	<u>284,389.77</u>	<u>76.2</u>
	<u>LAW ENFORCEMENT</u>					
201-21-5364	LCSO CONTRACT	1,979,620.12	1,979,620.12	1,979,620.00	(.12)	100.0
	<u>TOTAL LAW ENFORCEMENT</u>	<u>1,979,620.12</u>	<u>1,979,620.12</u>	<u>1,979,620.00</u>	<u>(.12)</u>	<u>100.0</u>

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>PUBLIC WORKS</u>					
201-34-5100	WAGES & SALARIES	738,925.96	738,925.96	858,465.72	119,539.76	86.1
201-34-5102	BENEFITS	188,073.27	188,073.27	154,966.64	(33,106.63)	121.4
201-34-5231	FUEL, OIL & GREASE	23,725.49	23,725.49	24,000.00	274.51	98.9
201-34-5233	R&M- MACHINERY & EQUIP. PARTS	52,562.12	52,562.12	40,000.00	(12,562.12)	131.4
201-34-5241	SHOP SUPPLIES	4,269.56	4,269.56	2,000.00	(2,269.56)	213.5
201-34-5329	HOA FEES	.00	.00	1,000.00	1,000.00	.0
201-34-5335	DUES & SUBSCRIPTIONS	1,995.64	1,995.64	4,500.00	2,504.36	44.4
201-34-5356	PROFESSIONAL SERVICES	2,500.00	2,500.00	40,000.00	37,500.00	6.3
201-34-5363	R&M COMPUTER/OFFICE EQUIP.	8,154.54	8,154.54	7,500.00	(654.54)	108.7
201-34-5370	SAFETY WORKWEAR & EQUIPMENT	2,157.99	2,157.99	1,400.00	(757.99)	154.1
201-34-5372	UNIFORMS	18,909.48	18,909.48	15,000.00	(3,909.48)	126.1
201-34-5380	PROFESSIONAL DEVELOPMENT	4,699.38	4,699.38	15,310.00	10,610.62	30.7
201-34-5382	EMPLOYEE RECOGNITION	100.00	100.00	.00	(100.00)	.0
201-34-5422	SMALL TOOLS	410.46	410.46	1,000.00	589.54	41.1
201-34-5456	MOSQUITO CONTROL	12,737.69	12,737.69	25,300.00	12,562.31	50.4
201-34-5512	INSURANCE-PROPERTY RELATED	18,904.63	18,904.63	31,969.00	13,064.37	59.1
201-34-5533	EQUIPMENT RENTAL	259.08	259.08	.00	(259.08)	.0
201-34-5579	SOFTWARE SUBSCRIPTIONS	7,807.26	7,807.26	15,000.00	7,192.74	52.1
201-34-5941	PW OFFICE SUPPLIES	9,479.23	9,479.23	10,000.00	520.77	94.8
201-34-5947	COPIER EXPENSE	1,492.82	1,492.82	3,500.00	2,007.18	42.7
	TOTAL PUBLIC WORKS	1,097,164.60	1,097,164.60	1,250,911.36	153,746.76	87.7
	<u>CEMETERY</u>					
201-42-5382	GROUNDS MAINTENANCE SERVICE	57.39	57.39	5,000.00	4,942.61	1.2
201-42-5423	SAND & GRAVEL & ROAD BASE	1,947.52	1,947.52	5,000.00	3,052.48	39.0
	TOTAL CEMETERY	2,004.91	2,004.91	10,000.00	7,995.09	20.1
	<u>GEN. USE BLDGS. & COM. CENTERS</u>					
201-49-5341	ELECTRICITY	9,907.70	9,907.70	2,100.00	(7,807.70)	471.8
201-49-5342	WATER	3,532.96	3,532.96	4,000.00	467.04	88.3
201-49-5343	SEWER	1,496.28	1,496.28	2,000.00	503.72	74.8
201-49-5344	NATURAL GAS - HEAT	11,753.63	11,753.63	30,000.00	18,246.37	39.2
201-49-5346	STORM DRAINAGE	1,631.53	1,631.53	3,000.00	1,368.47	54.4
201-49-5367	R&M SERV./SUPPLIES - BUILDINGS	37,280.28	37,280.28	40,000.00	2,719.72	93.2
201-49-5369	JANITORIAL SERVICE	34,469.24	34,469.24	45,000.00	10,530.76	76.6
201-49-5370	GENERAL BUILDING SUPPLIES	3,961.89	3,961.89	11,700.00	7,738.11	33.9
201-49-5398	TRASH	14,688.94	14,688.94	11,225.00	(3,463.94)	130.9
	TOTAL GEN. USE BLDGS. & COM. CENTERS	118,722.45	118,722.45	149,025.00	30,302.55	79.7

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ECONOMIC DEVELOPMENT</u>					
201-51-5154	ECONOMIC DEVELOPMENT	.00	.00	2,000.00	2,000.00	.0
201-51-5214	OFFICE SUPPLIES	.00	.00	400.00	400.00	.0
201-51-5379	PROFESSIONAL DEVELOPMENT	.00	.00	3,800.00	3,800.00	.0
201-51-5401	MARKETING SERVICES	20.00	20.00	1,000.00	980.00	2.0
	<u>TOTAL ECONOMIC DEVELOPMENT</u>	<u>20.00</u>	<u>20.00</u>	<u>7,200.00</u>	<u>7,180.00</u>	<u>.3</u>
	<u>LIBRARY</u>					
201-55-5100	WAGES & SALARIES	322,014.95	322,014.95	334,555.89	12,540.94	96.3
201-55-5101	SEASONAL	10,276.29	10,276.29	20,000.00	9,723.71	51.4
201-55-5102	BENEFITS	69,973.95	69,973.95	60,447.25	(9,526.70)	115.8
201-55-5214	OFFICE SUPPLIES	7,401.23	7,401.23	9,000.00	1,598.77	82.2
201-55-5311	POSTAGE	.00	.00	200.00	200.00	.0
201-55-5321	PRINTING SERVICES	690.62	690.62	1,000.00	309.38	69.1
201-55-5331	PUBLISHING & LEGAL NOTICES	.00	.00	700.00	700.00	.0
201-55-5333	DUES	.00	.00	200.00	200.00	.0
201-55-5337	PROGRAMS	5,160.75	5,160.75	6,000.00	839.25	86.0
201-55-5347	STORY TIME SUPPLIES	85.96	85.96	500.00	414.04	17.2
201-55-5363	R&M COMPUTER/OFFICE EQUIP.	753.32	753.32	750.00	(3.32)	100.4
201-55-5380	PROFESSIONAL DEVELOPMENT	85.76	85.76	1,600.00	1,514.24	5.4
201-55-5384	INTERNET SERVICE	.00	.00	2,000.00	2,000.00	.0
201-55-5387	SPECIAL EVENT SUPPLIES	349.98	349.98	375.00	25.02	93.3
201-55-5579	SOFTWARE LICENSE/SUPPORT	6,727.77	6,727.77	8,500.00	1,772.23	79.2
201-55-5792	MULTI MEDIA	2,698.42	2,698.42	3,500.00	801.58	77.1
201-55-5793	E-BOOKS - SUBSCRIPTION/MISC.	.00	.00	5,500.00	5,500.00	.0
201-55-5900	LIBRARY BOOKS	21,309.31	21,309.31	18,000.00	(3,309.31)	118.4
201-55-5901	LIBRARY SHELVING & FURNISHINGS	1,119.86	1,119.86	2,000.00	880.14	56.0
201-55-5902	COURIER SERVICE	1,568.27	1,568.27	2,500.00	931.73	62.7
201-55-5903	GRANT PROGRAMS EXPENDITURES	5,079.80	5,079.80	11,000.00	5,920.20	46.2
	<u>TOTAL LIBRARY</u>	<u>455,296.24</u>	<u>455,296.24</u>	<u>488,328.14</u>	<u>33,031.90</u>	<u>93.2</u>
	<u>TOTAL FUND EXPENDITURES</u>	<u>7,075,361.89</u>	<u>7,075,361.89</u>	<u>7,967,374.20</u>	<u>892,012.31</u>	<u>88.8</u>
	<u>NET REVENUE OVER EXPENDITURES</u>	<u>(2,879,899.78)</u>	<u>(2,879,899.78)</u>	<u>(1,290,886.20)</u>	<u>1,589,013.58</u>	<u>(223.1)</u>

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>TAX REVENUE</u>					
203-01-3130	SALES TAX	707,913.76	707,913.76	762,850.00	54,936.24	92.8
203-01-3315	MOTOR VEHICLE USE TAX	772,449.44	772,449.44	990,900.00	218,450.56	78.0
203-01-3335	HIGHWAY USERS TAX	211,136.43	211,136.43	399,600.00	188,463.57	52.8
	TOTAL TAX REVENUE	1,691,499.63	1,691,499.63	2,153,350.00	461,850.37	78.6
	<u>LICENSES & PERMITS</u>					
203-04-3343	STREET CUT PERMITS	50,409.07	50,409.07	.00	(50,409.07)	.0
203-04-3376	BP ROAD IMPACT FEE	45,700.00	45,700.00	85,000.00	39,300.00	53.8
	TOTAL LICENSES & PERMITS	96,109.07	96,109.07	85,000.00	(11,109.07)	113.1
	<u>FEES FOR SERVICE</u>					
203-05-3420	LAND USE FEES	3,036.00	3,036.00	.00	(3,036.00)	.0
	TOTAL FEES FOR SERVICE	3,036.00	3,036.00	.00	(3,036.00)	.0
	<u>MISCELLANEOUS REVENUE</u>					
203-08-3350	GRANTS	.00	.00	850,000.00	850,000.00	.0
203-08-3610	INVESTMENT EARNINGS	102,291.75	102,291.75	53,000.00	(49,291.75)	193.0
203-08-3910	SALE OF ASSETS	1,164.64	1,164.64	1,000.00	(164.64)	116.5
	TOTAL MISCELLANEOUS REVENUE	103,456.39	103,456.39	904,000.00	800,543.61	11.4
	TOTAL FUND REVENUE	1,894,101.09	1,894,101.09	3,142,350.00	1,248,248.91	60.3

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OPERATING</u>					
203-34-5100	WAGES & SALARIES	449,251.86	449,251.86	469,215.20	19,963.34	95.8
203-34-5102	BENEFITS	168,507.76	168,507.76	126,706.33	(41,801.43)	133.0
203-34-5110	ON-CALL STIPEND	8,400.00	8,400.00	10,400.00	2,000.00	80.8
203-34-5233	R&M- MACHINERY & EQUIP. PARTS	(1,286.50)	(1,286.50)	.00	1,286.50	.0
203-34-5240	STREET PAINT, SIGNS, & PARTS	22,503.32	22,503.32	45,000.00	22,496.68	50.0
203-34-5341	ELECTRICITY FOR STREET LIGHTS	200,523.73	200,523.73	210,000.00	9,476.27	95.5
203-34-5342	WATER	699.55	699.55	6,000.00	5,300.45	11.7
203-34-5344	NATURAL GAS	1,071.91	1,071.91	.00	(1,071.91)	.0
203-34-5370	SAFETY WORKWEAR & EQUIPMENT	3,116.28	3,116.28	5,000.00	1,883.72	62.3
203-34-5397	WEED CONTROL	245.35	245.35	6,000.00	5,754.65	4.1
203-34-5422	SMALL TOOLS	13,965.85	13,965.85	4,000.00	(9,965.85)	349.2
203-34-5423	SAND & GRAVEL & ROADBASE	585.00	585.00	.00	(585.00)	.0
203-34-5424	STREET CONSTRUCTION MATERIAL	12,872.51	12,872.51	10,000.00	(2,872.51)	128.7
203-34-5426	WEATHER RESPONSE MANAGEMENT	4,348.00	4,348.00	8,000.00	3,652.00	54.4
203-34-5427	SNOW MANAGEMENT MATERIALS	1,264.95	1,264.95	30,000.00	28,735.05	4.2
203-34-5428	STREET MAINTENANCE	754.82	754.82	35,000.00	34,245.18	2.2
203-34-5453	R&M SUPPLIES - STREET SWEEPER	137.39	137.39	.00	(137.39)	.0
203-34-5533	EQUIPMENT RENTAL	2,075.45	2,075.45	3,000.00	924.55	69.2
203-34-5941	SAFETY & FIRST AID KITS	2,718.39	2,718.39	2,000.00	(718.39)	135.9
	TOTAL OPERATING	891,755.62	891,755.62	970,321.53	78,565.91	91.9
	TOTAL FUND EXPENDITURES	891,755.62	891,755.62	970,321.53	78,565.91	91.9
	NET REVENUE OVER EXPENDITURES	1,002,345.47	1,002,345.47	2,172,028.47	1,169,683.00	46.2

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CONTRIBUTED CAPITAL</u>					
204-02-3444	BP RAW WATER FEE	892,279.00	892,279.00	310,250.00	(582,029.00)	287.6
204-02-3446	TAP FEES	438,360.00	438,360.00	550,410.00	112,050.00	79.6
	TOTAL CONTRIBUTED CAPITAL	1,330,639.00	1,330,639.00	860,660.00	(469,979.00)	154.6
	<u>OPERATING REVENUE</u>					
204-03-3441	WATER SALES	5,031,872.30	5,031,872.30	5,350,482.00	318,609.70	94.1
204-03-3442	SHUT-OFF/RECON./LATE/NSF/TRANS	53,137.09	53,137.09	25,553.00	(27,584.09)	208.0
204-03-3443	HYDRANT WATER SALES	3,550.00	3,550.00	.00	(3,550.00)	.0
204-03-3445	RAW WATER LEASES	11,160.00	11,160.00	.00	(11,160.00)	.0
204-03-3447	BULK WATER SALES	43,414.16	43,414.16	25,477.00	(17,937.16)	170.4
	TOTAL OPERATING REVENUE	5,143,133.55	5,143,133.55	5,401,512.00	258,378.45	95.2
	<u>NON-OPERATING REVENUE</u>					
204-04-3610	INVESTMENT EARNINGS	770,251.20	770,251.20	652,000.00	(118,251.20)	118.1
204-04-3650	LOAN PROCEEDS	6,193,596.36	6,193,596.36	2,598,641.00	(3,594,955.36)	238.3
204-04-3690	MISCELLANEOUS REVENUE	1,543.58	1,543.58	.00	(1,543.58)	.0
204-04-3910	SALE OF ASSETS	762.00	762.00	.00	(762.00)	.0
	TOTAL NON-OPERATING REVENUE	6,966,153.14	6,966,153.14	3,250,641.00	(3,715,512.14)	214.3
	<u>OTHER FINANCING SOURCES</u>					
204-05-3420	LAND USE FEES	1,012.00	1,012.00	.00	(1,012.00)	.0
	TOTAL OTHER FINANCING SOURCES	1,012.00	1,012.00	.00	(1,012.00)	.0
204-09-3380	TRANS IN FROM GENERAL FUND	.00	.00	691,000.00	691,000.00	.0
	TOTAL SOURCE 09	.00	.00	691,000.00	691,000.00	.0
	TOTAL FUND REVENUE	13,440,937.69	13,440,937.69	10,203,813.00	(3,237,124.69)	131.7

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING</u>						
204-34-5100	WAGES & SALARIES	451,894.34	451,894.34	538,368.56	86,474.22	83.9
204-34-5102	BENEFITS	177,355.34	177,355.34	149,474.31	(27,881.03)	118.7
204-34-5110	ON-CALL STIPEND	11,600.00	11,600.00	15,600.00	4,000.00	74.4
204-34-5221	CHEMICALS	180,115.74	180,115.74	350,000.00	169,884.26	51.5
204-34-5227	PROPANE	28,851.86	28,851.86	40,000.00	11,148.14	72.1
204-34-5229	PERMIT AND PROGRAM FEES	2,671.00	2,671.00	3,000.00	329.00	89.0
204-34-5231	FUEL, OIL & GREASE	6,221.64	6,221.64	10,500.00	4,278.36	59.3
204-34-5233	R&M- MACHINERY & EQUIP. PARTS	13,196.15	13,196.15	10,000.00	(3,196.15)	132.0
204-34-5241	SHOP SUPPLIES	1,826.23	1,826.23	2,500.00	673.77	73.1
204-34-5321	UTILITY BILLING PRINTING	25,670.43	25,670.43	20,308.00	(5,362.43)	126.4
204-34-5334	WATER TESTING	23,314.09	23,314.09	87,000.00	63,685.91	26.8
204-34-5339	ON-LINE UTILITY BILL PAY-FEES	29,091.77	29,091.77	28,500.00	(591.77)	102.1
204-34-5341	ELECTRICITY	118,878.90	118,878.90	97,500.00	(21,378.90)	121.9
204-34-5345	TELEPHONE SERVICE	855.27	855.27	700.00	(155.27)	122.2
204-34-5351	PERMIT FEES	1.32	1.32	.00	(1.32)	.0
204-34-5352	WATER RESOURCE LEGAL SERVICES	12,855.00	12,855.00	25,000.00	12,145.00	51.4
204-34-5353	WATER EFFICIENCY PROGRAM	7,007.00	7,007.00	15,000.00	7,993.00	46.7
204-34-5356	PROFESSIONAL SERVICES	28,181.44	28,181.44	40,000.00	11,818.56	70.5
204-34-5363	R&M COMPUTER EQUIPMENT	6,592.20	6,592.20	2,500.00	(4,092.20)	263.7
204-34-5370	SAFETY WORKWEAR & EQUIPMENT	7,466.84	7,466.84	28,000.00	20,533.16	26.7
204-34-5380	PROFESSIONAL DEVELOPMENT	5,583.43	5,583.43	11,500.00	5,916.57	48.6
204-34-5384	INTERNET SERVICE	1,467.67	1,467.67	19,000.00	17,532.33	7.7
204-34-5422	SMALL TOOLS	1,350.08	1,350.08	9,500.00	8,149.92	14.2
204-34-5423	CONSTRUCTION MATERIAL	885.00	885.00	3,000.00	2,115.00	29.5
204-34-5430	DISTRIBUTION SYS EMR REPAIR	.00	.00	15,000.00	15,000.00	.0
204-34-5433	R&M PLANT	64,396.43	64,396.43	100,000.00	35,603.57	64.4
204-34-5434	R&M DISTRIBUTION	62,580.28	62,580.28	80,000.00	17,419.72	78.2
204-34-5437	R&M SCADA	9,367.50	9,367.50	25,000.00	15,632.50	37.5
204-34-5440	SLUDGE REMOVAL	127,410.00	127,410.00	125,000.00	(2,410.00)	101.9
204-34-5455	LAB SUPPLIES	8,235.50	8,235.50	14,500.00	6,264.50	56.8
204-34-5512	INSURANCE-PROPERTY RELATED	25,649.19	25,649.19	25,649.00	(.19)	100.0
204-34-5533	EQUIPMENT RENTAL	25.00	25.00	2,500.00	2,475.00	1.0
204-34-5579	SOFTWARE SUBSCRIPTIONS	21,229.66	21,229.66	20,500.00	(729.66)	103.6
204-34-5593	NPIC WATER LEASE AGREEMENT	1,788,150.82	1,788,150.82	3,035,000.00	1,246,849.18	58.9
204-34-5597	RAW WATER FEES AND ASSESSMENTS	15,123.00	15,123.00	30,000.00	14,877.00	50.4
204-34-5903	WATER METERS - NEW HOMES	20,000.00	20,000.00	20,000.00	.00	100.0
204-34-5941	SAFETY & FIRST AID KITS	835.37	835.37	3,250.00	2,414.63	25.7
204-34-5969	LAB EQUIPMENT	5,162.92	5,162.92	20,000.00	14,837.08	25.8
TOTAL OPERATING		3,291,098.41	3,291,098.41	5,023,349.87	1,732,251.46	65.5
<u>DEBT SERVICE</u>						
204-90-5630	2019 CWRPDA LOAN PRINC. (WTP)	1,091,978.00	1,091,978.00	1,091,978.00	.00	100.0
204-90-5631	2019 CWRPDA LOAN INT. (WTP)	372,716.24	372,716.24	372,716.24	.00	100.0
TOTAL DEBT SERVICE		1,464,694.24	1,464,694.24	1,464,694.24	.00	100.0

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	4,755,792.65	4,755,792.65	6,488,044.11	1,732,251.46	73.3
NET REVENUE OVER EXPENDITURES	8,685,145.04	8,685,145.04	3,715,768.89	(4,969,376.15)	233.7

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CONTRIBUTED CAPITAL</u>					
205-02-3446	TAP FEES	399,098.00	399,098.00	511,455.00	112,357.00	78.0
	TOTAL CONTRIBUTED CAPITAL	399,098.00	399,098.00	511,455.00	112,357.00	78.0
	<u>OPERATING REVENUE</u>					
205-03-3445	SEWER USER FEES	2,311,492.15	2,311,492.15	2,637,019.00	325,526.85	87.7
	TOTAL OPERATING REVENUE	2,311,492.15	2,311,492.15	2,637,019.00	325,526.85	87.7
	<u>NON-OPERATING REVENUE</u>					
205-04-3610	INVESTMENT EARNINGS	548,554.51	548,554.51	377,000.00	(171,554.51)	145.5
205-04-3650	BOND/LOAN PROCEEDS	16,858,330.34	16,858,330.34	17,365,002.00	506,671.66	97.1
205-04-3675	INTERGOVERNMENTAL GRANTS/LOANS	.00	.00	60,000.00	60,000.00	.0
	TOTAL NON-OPERATING REVENUE	17,406,884.85	17,406,884.85	17,802,002.00	395,117.15	97.8
	<u>SOURCE 05</u>					
205-05-3420	LAND USE FEES	3,542.00	3,542.00	.00	(3,542.00)	.0
	TOTAL SOURCE 05	3,542.00	3,542.00	.00	(3,542.00)	.0
	<u>205-09-3380 TRANS IN FROM GENERAL FUND</u>	.00	.00	358,000.00	358,000.00	.0
	TOTAL SOURCE 09	.00	.00	358,000.00	358,000.00	.0
	TOTAL FUND REVENUE	20,121,017.00	20,121,017.00	21,308,476.00	1,187,459.00	94.4

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OPERATING</u>					
205-34-5100	WAGES & SALARIES	501,010.29	501,010.29	471,037.01	(29,973.28)	106.4
205-34-5102	BENEFITS	185,548.80	185,548.80	138,956.90	(46,591.90)	133.5
205-34-5110	ON-CALL STIPEND	13,300.00	13,300.00	15,600.00	2,300.00	85.3
205-34-5221	CHEMICALS	16,917.00	16,917.00	60,000.00	43,083.00	28.2
205-34-5228	PERMIT AND PROGRAM FEES	4,097.48	4,097.48	5,000.00	902.52	82.0
205-34-5231	FUEL, OIL & GREASE	4,321.16	4,321.16	10,000.00	5,678.84	43.2
205-34-5233	R&M- MACHINERY & EQUIP. PARTS	24,407.36	24,407.36	30,000.00	5,592.64	81.4
205-34-5241	SHOP SUPPLIES	2,337.59	2,337.59	1,500.00	(837.59)	155.8
205-34-5321	UTILITY BILLING PRINTING	18,216.79	18,216.79	14,464.00	(3,752.79)	126.0
205-34-5339	ON-LINE UTILITY BILL PAY FEES	20,703.11	20,703.11	20,400.00	(303.11)	101.5
205-34-5341	ELECTRICITY	257,003.23	257,003.23	226,700.00	(30,303.23)	113.4
205-34-5342	WATER	11,440.67	11,440.67	2,000.00	(9,440.67)	572.0
205-34-5344	NATURAL GAS	23,510.48	23,510.48	16,000.00	(7,510.48)	146.9
205-34-5356	PROFESSIONAL SERVICES	8,233.13	8,233.13	20,000.00	11,766.87	41.2
205-34-5363	R&M COMPUTER EQUIPMENT	4,132.64	4,132.64	5,000.00	867.36	82.7
205-34-5370	SAFETY WORKWEAR & EQUIPMENT	11,028.20	11,028.20	10,000.00	(1,028.20)	110.3
205-34-5380	PROFESSIONAL DEVELOPMENT	5,415.80	5,415.80	11,500.00	6,084.20	47.1
205-34-5384	INTERNET SERVICE	6,152.71	6,152.71	19,000.00	12,847.29	32.4
205-34-5422	SMALL TOOLS	1,903.80	1,903.80	7,500.00	5,596.20	25.4
205-34-5423	CONSTRUCTION MATERIAL	.00	.00	3,000.00	3,000.00	.0
205-34-5431	R&M PUMPS	4,857.83	4,857.83	25,000.00	20,142.17	19.4
205-34-5432	R&M SCADA	6,067.50	6,067.50	25,000.00	18,932.50	24.3
205-34-5433	R&M PLANT	36,807.63	36,807.63	65,000.00	28,192.37	56.6
205-34-5434	R&M COLLECTIONS	21,035.50	21,035.50	15,000.00	(6,035.50)	140.2
205-34-5440	SLUDGE DISPOSAL	35,884.00	35,884.00	55,000.00	19,116.00	65.2
205-34-5455	LAB SUPPLIES	4,049.55	4,049.55	6,500.00	2,450.45	62.3
205-34-5512	INSURANCE-PROPERTY RELATED	1,732.94	1,732.94	7,603.00	5,870.06	22.8
205-34-5533	EQUIPMENT RENTAL	5.00	5.00	2,500.00	2,495.00	.2
205-34-5554	SEWER TESTING	28,621.45	28,621.45	45,000.00	16,378.55	63.6
205-34-5579	SOFTWARE SUBSCRIPTIONS & SUPP.	23,337.66	23,337.66	45,000.00	21,662.34	51.9
205-34-5941	SAFETY & FIRST AID KITS	1,317.49	1,317.49	3,000.00	1,682.51	43.9
205-34-5969	LAB EQUIPMENT	4,247.44	4,247.44	7,000.00	2,752.56	60.7
	TOTAL OPERATING	1,287,644.23	1,287,644.23	1,389,260.91	101,616.68	92.7
	<u>DEBT SERVICE</u>					
205-90-5618	2022 CWRPDA LOAN PRINC. (WWTP)	936,944.00	936,944.00	936,944.00	.00	100.0
205-90-5619	2022 CWRPDA LOAN INT. (WWTP)	1,405,230.04	1,405,230.04	1,405,230.00	(.04)	100.0
205-90-5621	2022 GPR LOAN W22F467 - PRINCI	81,958.18	81,958.18	81,958.18	.00	100.0
205-90-5622	2022 GPR LOAN W22F467 - INTERE	43,986.54	43,986.54	43,986.54	.00	100.0
	TOTAL DEBT SERVICE	2,468,118.76	2,468,118.76	2,468,118.72	(.04)	100.0
	TOTAL FUND EXPENDITURES	3,755,762.99	3,755,762.99	3,857,379.63	101,616.64	97.4
	NET REVENUE OVER EXPENDITURES	16,365,254.01	16,365,254.01	17,451,096.37	1,085,842.36	93.8

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

DRAINAGE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CONTRIBUTED CAPITAL</u>					
207-02-3451	TOW STRM DRN BP IMPACT	16,400.00	16,400.00	20,000.00	3,600.00	82.0
207-02-3453	AUTH STORM DRN BP IMPACT	18,040.00	18,040.00	22,000.00	3,960.00	82.0
	TOTAL CONTRIBUTED CAPITAL	34,440.00	34,440.00	42,000.00	7,560.00	82.0
	<u>OPERATING REVENUE</u>					
207-03-3449	TOW STORM DRAIN UTILITY FEES	276,246.44	276,246.44	270,400.00	(5,846.44)	102.2
207-03-3452	AUTH STORM DRAIN UTILITY FEES	419,815.16	419,815.16	403,322.00	(16,493.16)	104.1
	TOTAL OPERATING REVENUE	696,061.60	696,061.60	673,722.00	(22,339.60)	103.3
	<u>FEES FOR SERVICE</u>					
207-05-3420	LAND USE FEES	3,542.00	3,542.00	.00	(3,542.00)	.0
	TOTAL FEES FOR SERVICE	3,542.00	3,542.00	.00	(3,542.00)	.0
	<u>MISCELLANEOUS REVENUE</u>					
207-08-3364	GRANT	.00	.00	646,000.00	646,000.00	.0
207-08-3610	INVESTMENT EARNINGS	55,930.24	55,930.24	45,300.00	(10,630.24)	123.5
	TOTAL MISCELLANEOUS REVENUE	55,930.24	55,930.24	691,300.00	635,369.76	8.1
	TOTAL FUND REVENUE	789,973.84	789,973.84	1,407,022.00	617,048.16	56.2

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

DRAINAGE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OPERATING</u>					
207-34-5231	FUEL, OIL & GREASE	1,043.87	1,043.87	2,000.00	956.13	52.2
207-34-5321	UTILITY BILLING PRINTING SERV.	6,447.92	6,447.92	5,228.00	(1,219.92)	123.3
207-34-5339	ON-LINE UTILITY BILL PAY-FEE	7,482.39	7,482.39	7,500.00	17.61	99.8
207-34-5341	ELECTRICITY	580.73	580.73	750.00	169.27	77.4
207-34-5356	PROFESSIONAL SERVICES	.00	.00	20,000.00	20,000.00	.0
207-34-5522	AUTHORITY UTILITIES PAYMENTS	414,973.45	414,973.45	411,468.00	(3,505.45)	100.9
207-34-5524	AUTHORITY IMPACT FEES	66,627.93	66,627.93	36,107.00	(30,520.93)	184.5
207-34-5533	EQUIPMENT RENTAL	1,295.59	1,295.59	1,000.00	(295.59)	129.6
	<u>TOTAL OPERATING</u>	<u>498,451.88</u>	<u>498,451.88</u>	<u>484,053.00</u>	<u>(14,398.88)</u>	<u>103.0</u>
	 <u>TOTAL FUND EXPENDITURES</u>	 <u>498,451.88</u>	 <u>498,451.88</u>	 <u>484,053.00</u>	 <u>(14,398.88)</u>	 <u>103.0</u>
	 <u>NET REVENUE OVER EXPENDITURES</u>	 <u>291,521.96</u>	 <u>291,521.96</u>	 <u>922,969.00</u>	 <u>631,447.04</u>	 <u>31.6</u>

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
209-08-3610	INVESTMENT EARNINGS	36,617.73	36,617.73	.00	(36,617.73)	.0
	TOTAL MISCELLANEOUS REVENUE	36,617.73	36,617.73	.00	(36,617.73)	.0
	TOTAL FUND REVENUE	36,617.73	36,617.73	.00	(36,617.73)	.0
	NET REVENUE OVER EXPENDITURES	36,617.73	36,617.73	.00	(36,617.73)	.0

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

PARK FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>TAX REVENUE</u>					
210-01-3130	SALES TAX	579,307.48	579,307.48	624,150.00	44,842.52	92.8
210-01-3315	MOTOR VEHICLE USE TAX	158,212.51	158,212.51	218,500.00	60,287.49	72.4
210-01-3700	OPEN SPACE SALES TAX	435,160.19	435,160.19	422,300.00	(12,860.19)	103.1
	<u>TOTAL TAX REVENUE</u>	<u>1,172,680.18</u>	<u>1,172,680.18</u>	<u>1,264,950.00</u>	<u>92,269.82</u>	<u>92.7</u>
	<u>BUILDING PERMITS</u>					
210-02-3381	TRAIL IMPACT FEE	18,450.00	18,450.00	22,500.00	4,050.00	82.0
210-02-3620	BP PARK IMPACT FEE	41,000.00	41,000.00	50,000.00	9,000.00	82.0
	<u>TOTAL BUILDING PERMITS</u>	<u>59,450.00</u>	<u>59,450.00</u>	<u>72,500.00</u>	<u>13,050.00</u>	<u>82.0</u>
	<u>RECREATION PROGRAM FEES</u>					
210-05-3174	FIELD RENTALS	3,577.00	3,577.00	.00	(3,577.00)	.0
210-05-3175	RECREATION FEES	163,999.15	163,999.15	63,800.00	(100,199.15)	257.1
210-05-3177	BATTING CAGES FEES/SALES	2,009.25	2,009.25	.00	(2,009.25)	.0
	<u>TOTAL RECREATION PROGRAM FEES</u>	<u>169,585.40</u>	<u>169,585.40</u>	<u>63,800.00</u>	<u>(105,785.40)</u>	<u>265.8</u>
	<u>MISCELLANEOUS REVENUE</u>					
210-08-3190	WCP VETERANS MEMORIAL PLAZA	3,794.00	3,794.00	.00	(3,794.00)	.0
210-08-3610	INVESTMENT EARNINGS	146,758.08	146,758.08	116,700.00	(30,058.08)	125.8
210-08-3623	CASH-IN-LIEU OF PUBLIC LANDS	87,500.00	87,500.00	.00	(87,500.00)	.0
210-08-3690	MISCELLANEOUS REVENUE	457.32	457.32	.00	(457.32)	.0
210-08-3910	SALE OF ASSETS	1,734.85	1,734.85	.00	(1,734.85)	.0
	<u>TOTAL MISCELLANEOUS REVENUE</u>	<u>240,244.25</u>	<u>240,244.25</u>	<u>116,700.00</u>	<u>(123,544.25)</u>	<u>205.9</u>
	<u>TOTAL FUND REVENUE</u>	<u>1,641,959.83</u>	<u>1,641,959.83</u>	<u>1,517,950.00</u>	<u>(124,009.83)</u>	<u>108.2</u>

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

PARK FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING</u>					
210-34-5100 WAGES & SALARIES	227,641.74	227,641.74	269,764.28	42,122.54	84.4
210-34-5101 SEASONALS	7,037.00	7,037.00	33,000.00	25,963.00	21.3
210-34-5102 BENEFITS	81,882.53	81,882.53	54,485.21	(27,397.32)	150.3
210-34-5110 ON-CALL STIPEND	5,000.00	5,000.00	5,200.00	200.00	96.2
210-34-5111 VANDALISM	838.48	838.48	1,000.00	161.52	83.9
210-34-5112 HORTICULTURE	1,888.56	1,888.56	5,000.00	3,111.44	37.8
210-34-5221 POND CHEMICALS	4,986.44	4,986.44	5,200.00	213.56	95.9
210-34-5231 FUEL, OIL & GREASE	13,974.83	13,974.83	6,200.00	(7,774.83)	225.4
210-34-5233 R&M- MACHINERY & EQUIP. PARTS	17,865.72	17,865.72	18,500.00	634.28	96.6
210-34-5237 IRRIG. SYS. SUPPLIES/REPAIRS	40,702.82	40,702.82	40,000.00	(702.82)	101.8
210-34-5239 WELLS & WELL HOUSES	185.11	185.11	11,000.00	10,814.89	1.7
210-34-5241 SHOP SUPPLIES	1,883.72	1,883.72	2,300.00	416.28	81.9
210-34-5252 TREE REPLACEMENT & TRIMMING	41,525.50	41,525.50	36,000.00	(5,525.50)	115.4
210-34-5253 TREE SPRAYING	17,310.00	17,310.00	30,300.00	12,990.00	57.1
210-34-5254 PARKS PLAYGROUND & GENERAL R&M	30,918.88	30,918.88	35,000.00	4,081.12	88.3
210-34-5256 SPLASH PAD CHEMICALS	1,574.24	1,574.24	1,100.00	(474.24)	143.1
210-34-5341 IRRIGATION ELECTRICITY	5,068.49	5,068.49	8,900.00	3,831.51	57.0
210-34-5342 WATER	71,866.93	71,866.93	38,000.00	(33,866.93)	189.1
210-34-5343 SEWER	1,175.01	1,175.01	1,600.00	424.99	73.4
210-34-5344 NATURAL GAS	1,110.92	1,110.92	2,000.00	889.08	55.6
210-34-5346 STORM DRAINAGE	2,256.06	2,256.06	2,800.00	543.94	80.6
210-34-5356 PROFESSIONAL SERVICES	2,002.12	2,002.12	3,500.00	1,497.88	57.2
210-34-5365 TOILET RENTAL	19,096.36	19,096.36	20,000.00	903.64	95.5
210-34-5366 SERVICES - PARKS & LAWN CARE	73,669.50	73,669.50	82,000.00	8,330.50	89.8
210-34-5370 SAFETY WORKWEAR & EQUIPMENT	871.37	871.37	1,600.00	728.63	54.5
210-34-5372 UNIFORMS	1,042.44	1,042.44	2,750.00	1,707.56	37.9
210-34-5380 PROFESSIONAL DEVELOPMENT	4,192.72	4,192.72	5,000.00	807.28	83.9
210-34-5397 WEED CONTROL	166.97	166.97	250.00	83.03	66.8
210-34-5422 SMALL TOOLS	5,538.13	5,538.13	4,650.00	(888.13)	119.1
210-34-5423 SAND, GRAVEL, MULCH	11,806.46	11,806.46	13,000.00	1,193.54	90.8
210-34-5512 INSURANCE-PROPERTY RELATED	5,728.70	5,728.70	25,757.00	20,028.30	22.2
210-34-5533 EQUIPMENT RENTAL	1,394.75	1,394.75	3,000.00	1,605.25	46.5
210-34-5562 COUNTY CLERK FEES	.00	.00	7,000.00	7,000.00	.0
210-34-5941 SAFETY SUPPLIES & EQUIPMENT	3,663.52	3,663.52	10,000.00	6,336.48	36.6
210-34-5942 MINOR PARK IMPROVEMENTS	64,182.62	64,182.62	65,000.00	817.38	98.7
TOTAL OPERATING	770,048.64	770,048.64	850,856.49	80,807.85	90.5

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

PARK FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>RECREATION</u>					
210-51-5100	WAGES & SALARIES	231,061.49	231,061.49	241,941.52	10,880.03	95.5
210-51-5101	SEASONALS	100,839.32	100,839.32	91,000.00	(9,839.32)	110.8
210-51-5102	BENEFITS	88,297.15	88,297.15	62,038.61	(26,258.54)	142.3
210-51-5110	ON-CALL STIPEND	3,600.00	3,600.00	5,200.00	1,600.00	69.2
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	1,800.00	1,800.00	.0
210-51-5135	YOUTH SPORTS APPAREL	4,088.56	4,088.56	5,100.00	1,011.44	80.2
210-51-5140	YOUTH SOCCER	1,666.91	1,666.91	4,470.00	2,803.09	37.3
210-51-5142	YOUTH FOOTBALL	1,611.76	1,611.76	1,500.00	(111.76)	107.5
210-51-5144	YOUTH BASEBALL	2,778.89	2,778.89	12,850.00	10,071.11	21.6
210-51-5145	YOUTH SOFTBALL	3,203.63	3,203.63	2,900.00	(303.63)	110.5
210-51-5146	YOUTH BASKETBALL	767.77	767.77	1,025.00	257.23	74.9
210-51-5148	YOUTH VOLLEYBALL	409.27	409.27	1,800.00	1,390.73	22.7
210-51-5149	YOUTH TENNIS	.00	.00	500.00	500.00	.0
210-51-5157	ADULT BASKETBALL	24.99	24.99	800.00	775.01	3.1
210-51-5158	ADULT KICKBALL	9.95	9.95	500.00	490.05	2.0
210-51-5161	ADULT TENNIS	.00	.00	500.00	500.00	.0
210-51-5162	ADULT SOFTBALL	3,343.61	3,343.61	5,950.00	2,606.39	56.2
210-51-5164	ADULT VOLLEYBALL	342.22	342.22	1,350.00	1,007.78	25.4
210-51-5165	NCSO REFEREES ADMIN FEE	8,705.00	8,705.00	8,000.00	(705.00)	108.8
210-51-5166	INSTRUCTOR/OFFICIAL FEES	21,804.80	21,804.80	32,000.00	10,195.20	68.1
210-51-5168	COMPUTER EQUIP./SOFTWARE	17,277.76	17,277.76	21,000.00	3,722.24	82.3
210-51-5181	REC. PROG. SUPPLIES/EXP.	12,803.52	12,803.52	16,000.00	3,196.48	80.0
210-51-5183	BATTING CAGES - MAINT. & OPER.	13,803.70	13,803.70	11,000.00	(2,803.70)	125.5
210-51-5185	BALL FIELD/CAGE ELECTRICITY	22,606.61	22,606.61	15,000.00	(7,606.61)	150.7
210-51-5186	INFIELD MIX	.00	.00	13,500.00	13,500.00	.0
210-51-5190	YOGA CLASSES	162.65	162.65	500.00	337.35	32.5
210-51-5223	OPERATING SUPPLIES	731.83	731.83	3,100.00	2,368.17	23.6
210-51-5335	DUES & SUBSCRIPTIONS	2,590.00	2,590.00	1,800.00	(790.00)	143.9
210-51-5372	STAFF UNIFORMS	2,728.20	2,728.20	2,750.00	21.80	99.2
210-51-5380	PROFESSIONAL DEVELOPMENT	5,464.92	5,464.92	5,000.00	(464.92)	109.3
210-51-5392	GYM RENTAL	7,270.75	7,270.75	15,000.00	7,729.25	48.5
210-51-5401	MARKETING SERVICES	1,332.00	1,332.00	15,000.00	13,668.00	8.9
	TOTAL RECREATION	559,327.26	559,327.26	603,275.13	43,947.87	92.7
	<u>DEBT SERVICE</u>					
210-90-5630	WCP - PRINCIPAL	260,866.42	260,866.42	252,000.00	(8,866.42)	103.5
210-90-5632	WCP - INTEREST	31,048.45	31,048.45	17,460.00	(13,588.45)	177.8
	TOTAL DEBT SERVICE	291,914.87	291,914.87	269,460.00	(22,454.87)	108.3
	TOTAL FUND EXPENDITURES	1,621,290.77	1,621,290.77	1,723,591.62	102,300.85	94.1

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL EXPENDITURES</u>						
211-80-4006	OLD TOWN STREET REPAIRS	415,937.42	415,937.42	530,250.00	114,312.58	78.4
211-80-4007	NEWER SUBDIVISON SEAL COAT	175,989.20	175,989.20	188,445.00	12,455.80	93.4
211-80-4009	PAVEMENT STUDY	2,304.00	2,304.00	75,000.00	72,696.00	3.1
211-80-4010	WATER PLANT EXPANSION CONSTRUCT	12,107,528.57	12,107,528.57	15,109,347.00	3,001,818.43	80.1
211-80-4014	WILSON WELL IMPROVEMENTS	4,554.00	4,554.00	60,000.00	55,446.00	7.6
211-80-4015	BULK WATER DISPENSER	8,817.81	8,817.81	16,890.00	8,072.19	52.2
211-80-4022	NANO PLANT EXPANSION	.00	.00	20,000.00	20,000.00	.0
211-80-4038	OLD TOWN STREET REPAIR	69,304.85	69,304.85	69,615.00	310.15	99.6
211-80-4039	STORM DRAIN & PAN REPLACEMENTS	.00	.00	38,933.00	38,933.00	.0
211-80-4054	TRACT F	20,985.59	20,985.59	75,000.00	54,014.41	28.0
211-80-4061	WWTP EXPANSION DESIGN	731,477.25	731,477.25	944,326.00	212,848.75	77.5
211-80-4065	B-DAMS IMPROVEMENT	113,534.00	113,534.00	113,534.00	.00	100.0
211-80-4068	REPLACE SOFT TRAILS	9,322.52	9,322.52	20,000.00	10,677.48	46.6
211-80-4083	WWTP EXPANSION CONSTRUCTION	17,080,960.75	17,080,960.75	19,759,011.00	2,678,050.25	86.5
211-80-4089	VIEWPOINT LIFT STATION UPGRADE	2,498.24	2,498.24	60,000.00	57,501.76	4.2
211-80-4091	SEWER OVER - SIZING REIM	.00	.00	30,520.00	30,520.00	.0
211-80-5001	VEHICLE REPLACEMENT	28,937.50	28,937.50	28,937.50	.00	100.0
211-80-5022	CLEVELAND AVE IMP. - DESIGN	407,175.34	407,175.34	1,174,000.00	766,824.66	34.7
211-80-5024	TRANSPORTATION MASTER PLAN	.00	.00	160,000.00	160,000.00	.0
211-80-5025	ROAD REIMBURSEMENT-RR	.00	.00	208,800.00	208,800.00	.0
211-80-5027	BOX ELDER CREEK	23,204.00	23,204.00	30,845.00	7,641.00	75.2
211-80-5028	OUTFALL FOR CLEVELAND AVE IMP	.00	.00	646,000.00	646,000.00	.0
211-80-5030	2 MG TANK COATING	1,098,277.15	1,098,277.15	1,205,112.00	106,834.85	91.1
211-80-5035	WATER SOURCE DEV PLAN	107,345.36	107,345.36	200,000.00	92,654.64	53.7
211-80-5036	WATER PURCHASES	.00	.00	2,500,000.00	2,500,000.00	.0
211-80-5039	SPLASHPAD CHEMICAL ROOM UPGRA	5,227.15	5,227.15	35,000.00	29,772.85	14.9
211-80-5041	SCADA TELEMETRY SYSTEM UPGRADE	.00	.00	40,000.00	40,000.00	.0
211-80-5042	PLC UPGRADES	125,531.00	125,531.00	138,000.00	12,469.00	91.0
211-80-5043	ORBAL SYSTEM REHABILITATION	.00	.00	831,600.00	831,600.00	.0
211-80-5044	ROOF REPLACE FOR EXISTING BLDG	.00	.00	70,000.00	70,000.00	.0
211-80-5045	GATOR WITH PLOW	31,658.57	31,658.57	35,000.00	3,341.43	90.5
211-80-5046	VEHICLE REPLACEMENT	59,767.00	59,767.00	60,000.00	233.00	99.6
211-80-5047	SNOW MATERIAL STORAGE FACILITY	.00	.00	48,000.00	48,000.00	.0
211-80-5048	LIQUID DE-ICING EQUIPMENT	15,475.75	15,475.75	18,000.00	2,524.25	86.0
211-80-5049	SHOP AIR CONDITIONER	4,554.00	4,554.00	6,500.00	1,946.00	70.1
211-80-5050	ELEVATOR IN MUNI BLDG	.00	.00	85,000.00	85,000.00	.0
211-80-5051	HOUSING NEEDS	39,831.79	39,831.79	70,000.00	30,168.21	56.9
211-80-5052	ADA COMMUNITY IMPROVEMENTS	21,010.23	21,010.23	20,000.00	(1,010.23)	105.1
211-80-5053	WCP POURED IN PLACE BORDER REP	6,070.00	6,070.00	10,000.00	3,930.00	60.7
211-80-5054	PARK MEADOWS SOLAR	.00	.00	15,000.00	15,000.00	.0
211-80-5055	ADA FISHING PIER	41,075.00	41,075.00	50,000.00	8,925.00	82.2
211-80-5056	USED GROUNDMASTER MOWER	42,906.77	42,906.77	80,000.00	37,093.23	53.6
211-80-5057	MULTI GOLF PARK	24,950.00	24,950.00	24,950.00	.00	100.0
211-80-5058	DOG PARK (WELLVILLE PARK)	5,062.69	5,062.69	8,000.00	2,937.31	63.3
TOTAL CAPITAL EXPENDITURES		32,831,273.50	32,831,273.50	44,909,615.50	12,078,342.00	73.1
TOTAL FUND EXPENDITURES		32,831,273.50	32,831,273.50	44,909,615.50	12,078,342.00	73.1

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	(32,831,273.50)	(32,831,273.50)	(44,909,615.50)	(12,078,342.00)	(73.1)

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2024

LIBRARY TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>BUILDING PERMITS</u>					
255-02-3372	LIBRARY IMPACT FEES	10,250.00	10,250.00	.00	(10,250.00)	.0
	TOTAL BUILDING PERMITS	10,250.00	10,250.00	.00	(10,250.00)	.0
	TOTAL FUND REVENUE	10,250.00	10,250.00	.00	(10,250.00)	.0
	NET REVENUE OVER EXPENDITURES	10,250.00	10,250.00	.00	(10,250.00)	.0

Board of Trustees Meeting

Date: April 15, 2025
Subject: Prospective Revenue & Resource Analysis

- Troy Bernberg, Managing Director, Northland Public Finance

BACKGROUND / DISCUSSION

The Board of Trustees and Town Administrator identified a fiscal management goal for 2025 that includes a financial analysis of revenue streams for the Town of Wellington. The Town Administrator and Director of Finance/Treasurer engaged an external consultant to develop a report that achieves the following components:

1. Specific:
 - a. Develop a comprehensive financial analysis of revenue stream options, including potential new revenue sources and optimizing existing streams, tailored to the needs of the Board of Trustees (BOT).
2. Measurable:
 - a. Identify at least three new revenue options and evaluate their feasibility and potential impact on the budget.
 - b. Include quantitative metrics such as projected revenue increases, cost of implementation, and return on investment for each option.
3. Achievable:
 - a. Conduct research, collaborate with key stakeholders (e.g., finance department, external consultants), and use existing financial data to ensure analysis is grounded in realistic assumptions.
4. Relevant:
 - a. Align the analysis with organizational goals, such as financial sustainability, funding critical projects, or reducing dependence on external sources.

The following analysis has been provided by Troy Bernberg, Managing Director at Northland Public Finance, for review and discussion.

STAFF RECOMMENDATION

Staff seeks Board guidance on next steps in pursuing additional revenue to serve the residents of the Town.

ATTACHMENTS

1. ToW PRRA April 2025

April 2025



TOWN OF
WELLINGTON

Prospective Revenue & Resource Analysis

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I. Introduction

Northland Securities Inc. (“Northland”), serving in a consulting capacity, is pleased to provide the enclosed revenue/resource analysis and report to the Town of Wellington (the “Town”) and its Board of Trustees (the “Board”). This report explores a variety of new revenue sources for the Town’s and Board’s consideration. Topics are approached and arranged from a public finance perspective, as a daily practitioner in investment banking and municipal advisory work serving municipal and local governmental clients. The subject matter is intended to be educational while providing facts and illustrative figures to assist in the evaluation of each approach.

II. Existing Resources

As a matter of background, existing resources are reviewed to identify areas of strength and those for improvement. Our working experience of governmental finance and how its examined by bond rating agencies helps us identify practices and procedures implemented by municipalities of vary degrees of creditworthiness. This includes the ability to raise new revenues and effectively manage those already in place.

Fund Balance

The Town’s fund balance and its percentage of annual operating expenditures demonstrates more-than-sufficient liquidity for the Town’s current needs. Its strength justifies first mention in discussing the Town’s credit strength. Moody’s Investors Service (Moody’s), is a rating agency evaluating and applying credit ratings to bonds and bond issuers. One key fund balance benchmark is detailed below to illustrate the Town’s strength in this regard.

Available Fund Balance Ratio. The ratio of available fund balance and net current assets to revenue provides a useful indication of whether a municipality’s resources would be sufficient to bridge temporary budget imbalances. The Available Fund Balance Ratio uses the available fund balance of total governmental funds and the net current assets of business-type activities and internal services funds. This is one metric of many considered by Moody’s and does not determine a rating outcome alone. 2022 audit figures show an Available Fund Balance Ratio of 259%. This ratio alone measures well into the “Aaa” rating category.

This remains a strength of the Town’s financial standing, as long as this liquidity is preserved for use on one-time capital projects. This serves two purposes: first, its most efficient for the long-term sustainability of this funding; and second, its most impactful when fund balance expended across as many projects as practical to further the Town’s capital improvement plan (“CIP”) goals and objectives.

As the Town knows, fund balance does not prosper without careful planning and management. Certainly, unforeseen events can change this dynamic, but that is out of the Town’s control. However, the Town does control supporting enterprise funds, which are intended to be self-sustaining government “businesses”. There are periods of time when such support aids in mutually desirable outcomes and/or when it is necessary. It is fair to say the Town is not alone in this regard. However, a pattern of support is forming in recent years. Perhaps not immediately problematic, it is concern for the sustainability of fund balance position going forward.

Grants

The Town understands grants are a vital component to the capital stack of a project to stretch those on-hand resources discussed above. Grant retention is a prudent strategy that furthers the Town's fiduciary duty, yet one that requires diligence and persistence. Unfortunately, recent disruption to federal grant funding from changing policy and implementation leaves a gaping vacancy of needed and widely used free/subsidized capital. Filling the void, state opportunities remain available albeit in an increasingly competitive environment.

Asset Inventory

All Town assets – as catalogued and accounted for by the Town and its auditor respectively - are interictally important to its operation. Some, while vital, represent sunk costs to the Town. Infrastructure provides quality of life, not necessarily a financial return. Alternatively, real property assets of the Town provide an option for leverage, inherently increasing its value beyond initial cost. Mortgage interests, like deeds of trust, may not be permissible without voter approval, or at all. However, leasehold interests provide sufficient collateral for leveraging while preserving ownership.

Debt

The Town has managed its debt appropriately for a community of its size concentrating its use for large, out-sized capital expenditures like those related to the water and wastewater utility enterprises, doing so utilizing a popularly used state revolving loan fund known its attractive and efficient borrowing costs.

A variety of options, like lease purchase financing, remain mainstays of a municipality's funding toolbox, and are only explored once on-hand resources and/or grants have been considered and/or retained as part of the funding for essential capital projects. We explore lease purchase financing further later in this report.

III. New Resources

Diving into the matter at hand and exploring new avenues for increased or diversified resources includes a variety of approaches. Each approach will detail the process for implementation, provide financial impact estimates, and consider governance and autonomy among other practical considerations.

Statutory Approach – Property Tax

The Town's mix of property taxes, at approximately a third of sales tax revenues, is not dissimilar to many Colorado municipal peers. Historically, as is true with the Town, municipalities principally rely on sales tax revenues for general fund operations. While a smaller portion of municipal budgets, property taxes have historically been consistent and reliable revenues. Since the repeal of the Gallagher Amendment in 2021, assessment ratios, and changing them, have been a focus of nearly every legislative session since. And most recently, SB23-233 and HB24B-1001 legislation will lower assessment ratios for most classes of real property and for the first time in Colorado history, residential assessment ratios are bifurcated for school districts (7.05%) and local government (6.25%). As Table 1 shows, mill levy revenues will produce less revenues as result of lower property assessment ratios.

Table 1: Property Tax Impact / \$100,000 of Market Value

Residential Market Value	\$100,000
Residential Assessment Ratio	6.25%
Residential Assessed Value	\$6,250
Town Mill Levy	12.439
Annual Tax per \$100,000 Res. Market Value	<u>\$77.74</u>
Commercial Market Value	\$100,000
Commercial Assessment Ratio	25.0%
Commercial Assessed Value	\$25,000
Town Mill Levy	12.439
Annual Tax per \$100,000 Res. Market Value	<u>\$310.98</u>

Property Tax Considerations

The growth in the Town's property valuations is another promising sign of economic activity and growth. Regardless of the near ubiquitous valuation increases from the 2023 reassessment cycle, the Town's AV has grown an impressive 24.5%. Given recent trends in real estate market activity, the 2025 reassessment is likely to result in much smaller movement in valuations. With that said, the Town's AV growth is trending positively and has grown year-over-year since 2021. At the 2024 certified AV of \$169,811,888, one mill levy produces \$169,812 in property tax revenue. Using \$1 million as an illustrative funding need, the Town's mill levy would have to increase approximately 5.888 mills (a 48% increase of the current mill levy).

Yes, as of 2023 Colorado ranks 47th (Tax Foundation, non-partisan tax policy 501(c)3) in the nation for effective tax rate. This context may be lost on Colorado taxpayers still wincing in pain from the 2023 reassessment cycle. Real estate conditions since suggest the 2025 reassessment will be much tamer.

A November 2024 Tax Foundation report revealed nation-wide findings on the dramatic valuation increases ("Property values have skyrocketed in recent years, rising almost 27 percent faster than [inflation](#) since 2020...") and the taxpayer impacts noting, "Legitimate discontent over high property taxes..." Given the valuation increases seen and felt in Colorado, taxpayers, whose mortgage or rent represent their largest fixed cost/obligation, are not likely to support those payments going up (from where they have already increased).

Statutory Approach – Sales & Use Tax

Sales & use taxes remain the bread and butter of Colorado municipal revenue streams, playing an instrumental role in funding local government operations. Similarly, sales and use tax revenues are important revenue components to the Town's general fund as well as its parks and street funds. The Town's 2025 budget indicates some slowing in sales tax revenues. This revenue stream is variable by nature, subject to local and national economic cycles. The Town is not alone in experiencing this trend as sales tax revenue growth has been slowing along the front range for over a year now. This slowing growth directly correlates with the health of the US consumer, who until recently has remained resilient in its purchasing power (one reason for persistent inflation). And gradually, consumer spending is slowing as US households are shown to increase usage of savings and revolving credit. Budgeting a 5% decrease in sales tax is a prudent choice given the uncertainty in economic conditions.

Regardless of its variability as a revenue stream, sales tax initiatives remain a commonly used tool to increase operating revenues. However, the time, organization, and resources required to engage and inform voters seems to increase with every election cycle. Strategy and transparency are key elements to successful informational campaigns. A concise yet thorough explanation of the need, alternatives, and most importantly the stated use of increased sales taxes.

Sample ballot language (in form) is shown below for reference. It is not too early to consider ballot language as the most successful outcomes result from clearly and consistently communicating the needs and impact to voters. This starts from the early beginnings of voter/resident education. The needs identified in this process should be the same list of needs provided in the ballot language (see bullet points).

Illustrative Ballot Language:

Shall Town of ____ taxes be increased by \$____ million annually beginning in tax collection year 202__, and by whatever amounts that may be generated thereafter, by increasing the town sales and use tax rate by 0.__% (__. cents on a ten-dollar purchase) from the current rate of __% to a new rate of __% on ____ 1, 202__, with tax revenue to be used for the creation of a dedicated funding source for _____ that achieves the following:

- ...
- ...
- ...

All revenue from this tax constituting a voter-approved revenue change notwithstanding any revenue or expenditure limitations contained in Article X, Section 20 of the Colorado constitution?

Illustrative Figure:

Assuming \$132 million in retail sales, the bar chart below depicts the annual revenue from an illustrative 0.25%, 0.67%, and 1.00% sales tax rate ("ST Rate") increases.

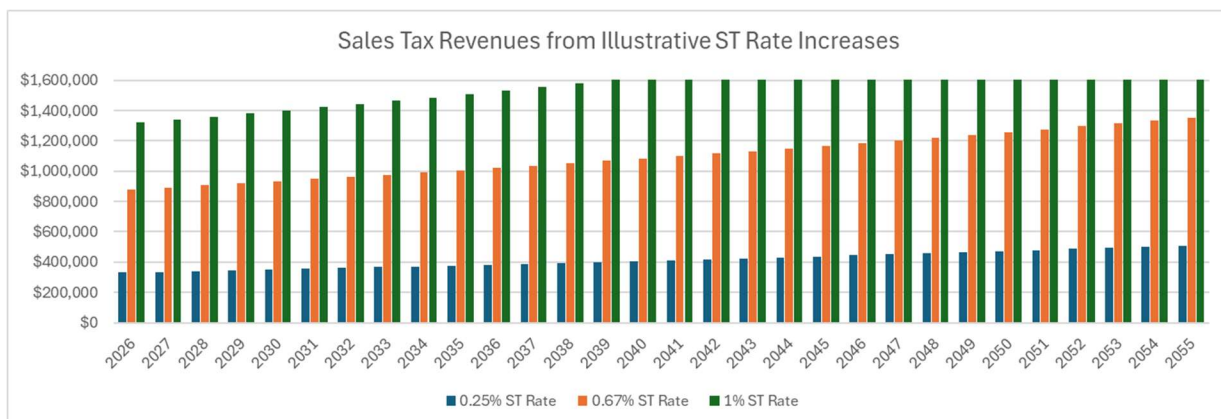


Table 2 summarizes the revenues impacts to these illustrative increases.

Table 2: Illustrative ST Increases

ST Rate Increase	0.25%	0.67%	1.00%
Illustrative Purchase	\$10.00	\$10.00	\$10.00
Cost of increase per \$10 purchase	\$0.025	\$0.067	\$0.100
Annual ST Revenue Increase	\$330,000	\$880,000	\$1,320,000
Total over 30 Years	\$12,387,765	\$33,034,040	\$49,551,059
Present Value Total (3%/30yrs)	\$5,103,595	\$13,609,587	\$20,414,380

For further context to the landscape of Colorado municipal sales tax rates (“STR”), please refer to the chart in Exhibit A illustrating STR for incorporated municipalities.

Sales Tax Considerations

Among the statutory revenue raising options, sales tax increases remain the favored approach for general fund operations. A significant appeal of sales tax increases is that voters are generally more favorable to tax increases in which visitors, shoppers, and tourists help foot the bill.

As required by TABOR, the ballot language requires identifying the anticipated revenue from first year collections. It is important that first year collections don’t exceed this figure, as that triggers another election, also required under TABOR, for permission to retain the overage.

Determining first year sales tax revenue collections is a delicate balance. The amount needed for positive and long-standing impact to the community of Wellington is paramount. And this must be balanced with consideration to current economic conditions and uncertainty. The road to success begins with demonstrating the need to voters and residents via communication, education and engagement. Prepare for a lengthy and deliberate process incorporating stages of education, polling, messaging, legislative action and finally, campaigning and election.

The ballot language needs to be specific enough for voters to ascertain whether the ask/need matches the dollar amounts being requested, and most importantly, whether it’s worth the cost of the proposed tax increase. Including ballot language to expand the scope of expenditure beyond the specifics listed only allows this resource to be more productive should sales tax revenues exceed expectations.

Purpose-Based Geographical Approach- Downtown Development Authority (DDA)

Outside of the Town’s traditional public finance toolbox, downtown development authorities (DDA’s), governed under CRS § 31.25.801, have increased in implementation in recent years speaking to the effectiveness of this economic development financing tool upon new development.

Unlike urban renewal authorities, DDAs are formed by ordinance of a municipality and successful TABOR election. While governed by a separate board of directors taking action on behalf of the DDA, these directors are appointed by the local municipality. Providing further jurisdictional oversight, DDAs also require municipal approval of an annual budget and voter-approved debt must be issued by the Town, yet it remains obligated to the DDA for repayment.

DDAs must establish boundaries in and around central business districts or “downtowns” and only eligible voters within those boundaries may vote in the required formation and necessary TABOR elections. These boundaries typically lend to business and property owners, who are invested in the downtown,

being effective directors on the Board furthering the benefit and improvement of downtown for the betterment of all.

DDAs are unique in that they may collect revenues from an ad valorem tax up to 5 mills, upon voter approval, as levied by the local municipality. More important to their purpose, DDAs primarily collect *tax increment revenues* – from property taxes, or sales taxes, or both. The function of tax increment is discussed using property tax increment - the most common revenue stream used by DDAs.

Upon DDA formation, a “base assessed value (AV)” is set (shown in blue in the illustrative chart below). The base AV is the assessed value of existing taxing jurisdictions, now represented within DDA boundaries. It is not a stagnant figure; it grows in most reassessment cycles and is part of the county assessor’s tax increment calculation for the DDA.

DDAs serve as an incentive to attract new development. Upon successfully completed new development, or existing property significantly redeveloped, within the DDA boundaries, the assessed value grows above the established base (in the first year). This growth (depicted in orange in the chart) is called “incremental” assessed valuation. The DDAs collects incremental property tax revenues by applying the *existing* overlapping mill levy assessed to the DDA properties to the incremental AV. *The growth in incremental property tax revenues relies, if not solely, on new development or significant redevelopment.*

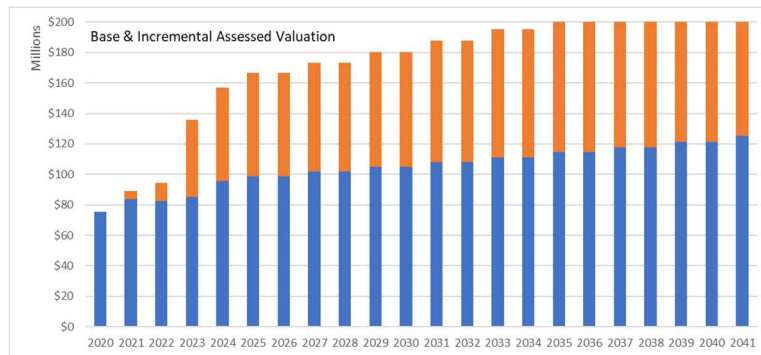


Table 3 illustrates the resulting property tax increment of a new development with a market/actual value of \$1 million. This is not a new tax or increase in existing tax rates. A DDA only captures taxes from existing mill levies, applied exclusively to the growth in incremental AV resulting from new development (\$1mm as shown).

Table 3: <u>Illustrative</u> Property Tax Increment Revenue from Growth in Valuation resulting from New Development	
Market/Actual Value of New Commercial Development	\$1,000,000
Commercial Property Assessed Value	\$250,000
SB23-233 & HB24B-1001 Commercial Ratio	25%
Overlapping Mill Levy for Downtown Business	110.446
Property Tax Increment Revenue	\$27,612

Critical Steps for Implementation

1. Initial Determination and Ordinance:

- The governing body of a municipality (city or town council) must determine that establishing a DDA is necessary for the public health, safety, prosperity, security, and welfare of the downtown area.
- They then pass an ordinance outlining the proposed boundaries and whether incremental property taxes, sales taxes, or both, will be used to finance DDA operations.

2. Public Notice and Hearing:

- The municipality must give public notice of a hearing to discuss the proposed DDA.
- A public hearing must be held to discuss the proposed DDA.

3. Election of Qualified Electors:

- A special election is held where qualified electors within the proposed DDA boundaries vote on the establishment of the DDA.
- Qualified electors include residents, landowners, and lessees within the boundaries of the proposed DDA.
- A majority of the qualified electors voting at the election must vote in favor of the DDA for it to be established.

4. DDA Plan of Development:

- If the DDA is approved, a Plan of Development must be created.
- This plan establishes guidelines for projects and improvements that can be funded by the DDA.
- The Plan of Development must be approved by the Planning Commission and City Council.

5. DDA Board and Governance:

- Once a DDA is formed, it is governed by a board appointed by Town council.
- The board's size and composition are determined by the municipality, but a majority of the directors must reside or own property in the DDA.

6. Funding and Powers:

- DDAs are funded by a portion of the incremental taxes generated within the central business district.
- DDAs, upon voter approval, may also collect revenues from the levy of an ad valorem tax of up to 5 mills by the Town. The DDA cannot levy the tax directly, which must be administered by the approving municipality and transferred directory to and for the benefit of the DDA.
- These funds are reinvested into economic development activities within that same area.
- DDAs can exercise a wide range of financial powers to further their mission.

DDA Considerations

The DDA formation process represents a relatively small investment from the sponsoring municipality. \$40,000-\$70,000 is a range of costs for legal documentation and election conduction. While not an insignificant amount, it can represent a strategic investment for the future of the Town's downtown/commercial corridor.

The effectiveness of DDAs relies on the boundaries considered and how much property included has active or prospective development activity. DDAs principally fund improvements addressing public safety which can fund a wide variety of needs, infrastructure and otherwise. Yet, if a new development or similar activity does not progress or reach completion, property tax increment, or sales tax increment for that matter, will NOT be generated. Consequently, municipalities rarely issue DDA debt even though they are NOT liable as their role as debt issuer does carry reputational risk. DDAs are more productive with

developer reimbursement agreements and a functioning partnership with municipal economic development departments to ensure effective and successful development outcomes for all.

Purpose-Based Geographical Approach – General Improvement Districts (GIDs)

Like DDAs, GIDs, governed by CRS §31.25.601-633, are an alternative local government mechanism to affect capital expenditures for critical infrastructure needs, isolated to a specific geographical area, which may be established anywhere within City boundaries. GIDs confine the levy of ad valorem taxes to the majority of registered voters who initiated a petition process for formation of a GID and later provided voter-approval for formation, taxing authority, and/or debt authorization.

GIDs are formed by petition of a majority of registered owners of real property within the proposed district, yet the certain revenue raising power and debt issuance, is subject to TABOR like DDAs. Additionally, GIDs seat the town board/city council as ex-officio board of directors, and the Town manager is permitted to serve as executive director, further increasing the governance and fiscal oversight linkages experienced with a DDA.

1. Initiation and Planning:

- **Identify the Need:** Property owners or electors within the proposed district must identify a need for public improvements or services that a GID can address.
- **Determine the Scope:** Define the boundaries of the proposed GID and the specific improvements or services it will provide.
- **Engage with the Town:** Contact the Town's capital planning and programming division to discuss the proposed GID and receive guidance on the formation process.
- **Community Outreach:** Engage with property owners and electors within the proposed district to define the services and improvements the GID could provide.

2. Petition and Signatures:

- **Prepare the Petition:** Draft a petition outlining the GID's purpose, how it will be funded (e.g., revenue and debt), and any statutorily required information.
- **Obtain Signatures:** Obtain signatures from a majority of electors who own real property within the proposed district.
- **Submit the Petition:** Submit the signed petition to the Town clerk.

3. Review and Public Hearing:

- **Review the Petition:** The city or county will review the petition to ensure it meets all statutory requirements.
- **Public Hearing:** Attend a public hearing before the city council or county board to discuss the proposed GID.

4. Voter Approval:

- **TABOR Election:** If the GID will assess a mill levy, raise revenue through rate charges, or issue debt, a TABOR (Taxpayer's Bill of Rights) election must be held.

5. GID Creation:

- **Ordinance/Resolution:** If the election is successful (or if no election is required), the city council or county board will pass an ordinance or resolution creating the GID.
- **Governance and Oversight:** The city or county is responsible for the governance and fiscal oversight of the GID.

GIDs are typically formed with a specific project/improvement in mind. The cost of constructing a project or acquiring an existing improvement and any related operating and maintenance expenses determines the size of the debt authorization and requisite mill levy for debt repayment and operations requiring voter approval. While GID's have been used to construct public improvements in established neighborhoods and to build and operate parking districts, they have primarily been used to build public infrastructure on raw land intended for commercial or residential development. Either way, GIDs require substantive development (both residential and commercial) to even service debt for a \$1mm project as Table 4 illustrates.

Table 4: GID Property Tax Revenue Calculator

Average Market Value of Commercial Property *	\$1,000,000
Commercial Assessment Ratio	25%
Assessed Value of Commercial Property	\$250,000
Sample Mill Levy	1.000
Commercial Property Tax Revenue	<u>\$250</u>
Average Market Value of Residential Property **	\$447,224
residential Assessment Ratio	6.7%
Assessed Value of Residential Property	\$29,964
Sample Mill Levy	1.000
Residential Property Tax Revenue	<u>\$30</u>

Annual Debt Service for \$1mm Project *** \$87,800

* Simple figure used based on varied range of commercial property.

** Current Zillow® Average Home Value.

*** 20yr mortgage style repayment @ 5% + reserves & costs.

GID Considerations

GID formation also represents a relatively small investment from the sponsoring municipality. The municipality has approval power over the petition of formation, which is subject to the coordination, planning and organization of the petitioning property owners.

Voter approved debt is issued by the GID and does not represent a direct obligation of the approving municipality. To address the obstacle of funding large, high costs projects across a limited geographical area, GID debt obligations may be creatively structured and additionally secured by revenues shared under inter-governmental agreements with other jurisdictions like a municipality or DDA.

Home Rule Approach

The benefit of additional and more flexible legislative and revenue raising powers as a home rule municipality are only achieved after investing the time and cost of a multi-year and multi-election process. As evidenced by Erie's recent home rule transition efforts, thorough participation and communication are necessary for success. Specifically, Erie's process began nearly 2 years before the second election required.

The authority and flexibility afforded to home rule municipalities regarding its finances is characterized by the following summary:

- Allows for broader taxing powers including collection and enforcement of local sales/use taxes.
- Additional types of excise taxes: admissions, entertainment, tourism, and lodgers' taxes
- Clarify, simplify, or otherwise revise procedures for budget and appropriation and municipal enterprises.
- Authorize refunds and exemptions not authorized by state law.
- Increase general obligation bond authority and streamline requirements for issuance of bonds.
- Facilitate formation of special improvement districts and expand purposes for which they can be formed.

Lodging Tax

Lodging taxes are among the additional revenue streams enacted under the authority of a home rule municipality and its charter. Levying new lodging or excise taxes requires voter approval. So, it's important context to understand implementing a new lodging tax will take at least three (3) fiscal years, if not more.

Lodging taxes are impactful sources of revenues for metropolitan area and mountain resort municipalities given the significance of tourism and travelling to their local economies. Consequently, these communities are highly trafficked travel destinations in which lodging taxes are not deterrents to the consumers/traveler.

As the northern gateway to Colorado, Wellington is known for its small-town community spirit and access to the area's recreational amenities. More predominantly, the Town has grown into a popular relocation destination for young, educated professionals and starting or young families. In fact, the Town's location and proximity to Fort Collins, Cheyenne and Rocky Mountain national park, among other factors like affordability, make the Town of Wellington so attractive to existing and new residents.

These trends are economically positive for Wellington and its residents in the characterization of a "bedroom" community. Hotels can be impactful economic drivers for tourism and local sales tax activity, yet the market dynamics to date have not historically supported more than one hotel. I-25 and its daily traffic count (in the range of 25,000) will remain attractive to prospective hotel developers and hoteliers. Increasing exposure via expanded marketing and awareness campaigns builds on the splendid work already being promoted by the Town.

RevPar, short for Revenue Per Available Room, is a key performance metric in the hospitality sector, particularly for hotels. RevPar incorporates occupancy, measuring how effectively a hotel generates revenue from its available rooms.

RevPAR is calculated in two ways:

- Total Room Revenue ÷ Total Number of Available Rooms
- Average Daily Rate (ADR) × Occupancy Rate

RevPAR is crucial for hoteliers as it provides insights into revenue generation and occupancy levels, allowing them to evaluate performance relative to competitors and industry standards. It helps in assessing pricing strategies and making informed revenue management decisions.

Table 5: Lodging Tax Calculator (current inventory only)

	RevPar	x Rooms/Units	x 365 Days	= Est. Revenue
Hotel	\$77	93	365	\$2,613,765
STR *	\$91	5	365	\$165,619
				<u>\$2,779,384</u>
Illustrative Lodging Tax Rate				3.00%
Estimated Annual Lodging Tax Revenue				\$83,381.51

* References AirDNA data for Fort Collins STR RevPar, discounted 25%.

Referencing website AirDNA, Table 5 illustrates potential lodging tax revenue from an illustrative 3% lodging tax assuming only the current inventory of hotel rooms and short-term rental ("STR") units.

\$83,400 is a relatively small return considering the staff's time and the costs of the home rule election process, not to mention a third election for lodging tax authority. Projecting out this annual lodging tax revenue, beginning in 2028 (at the earliest), at a minimal growth rate generates \$3,388,047 in total lodging revenues over thirty (30) years. Using a 3% discount rate over thirty-three years (in today's dollars), the present value is \$1,277,383.

Lodging Tax/Home Rule Considerations

As discussed, lodging tax can be an additional source of revenue to supplement operations and while the current hotel and STR market may not benefit Town finances significantly, it's a long-term strategy to keep in consideration.

The lodging tax revenue potential from the Town's current inventory does not itself justify pursuing home rule. Home rule provides a host of additional benefits worth pursuing, not just the ability to levy lodging tax, upon voter approval. Attracting hotel development can take equally as long as the home rule process itself. So, within the same timeline, the Town can be proactive with hotel developers to better certain feasibility and ensuring it will be impactful if brought to and approved by voters.

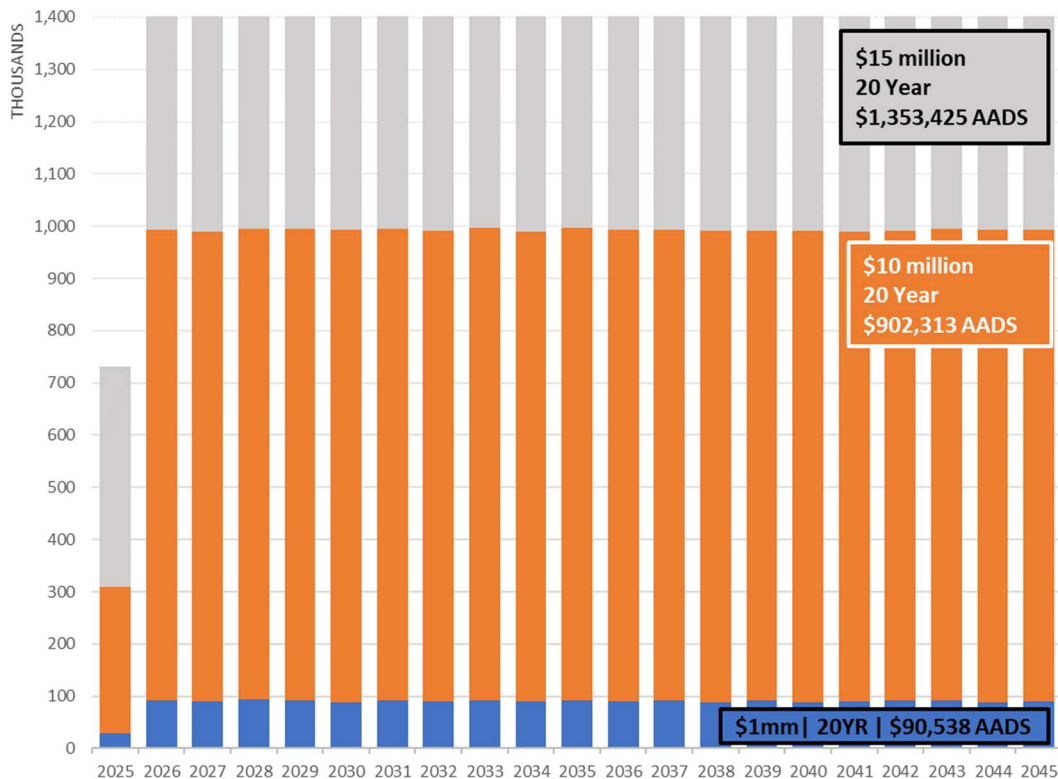
Additional Considerations – keep in mind TABOR applies.

- The sales tax base need not be uniform with state sales tax (numerous home rule municipalities have a broader tax base or fewer exemptions). Broadening the sales tax base is subject to voter approval.
- Home rule municipalities also have wider use tax authority, not limited to imposing use taxes only on motor vehicles and building and construction materials like statutory municipalities). It may be applied as broadly as its sales tax, also subject to voter approval.
- Local collection and enforcement of sales tax revenues creates operational and administrative efficiencies.
- Home rule provides greater autonomy in determining local general obligation bonding authority and outline the requirements for the issuance of debt and other financial obligations.

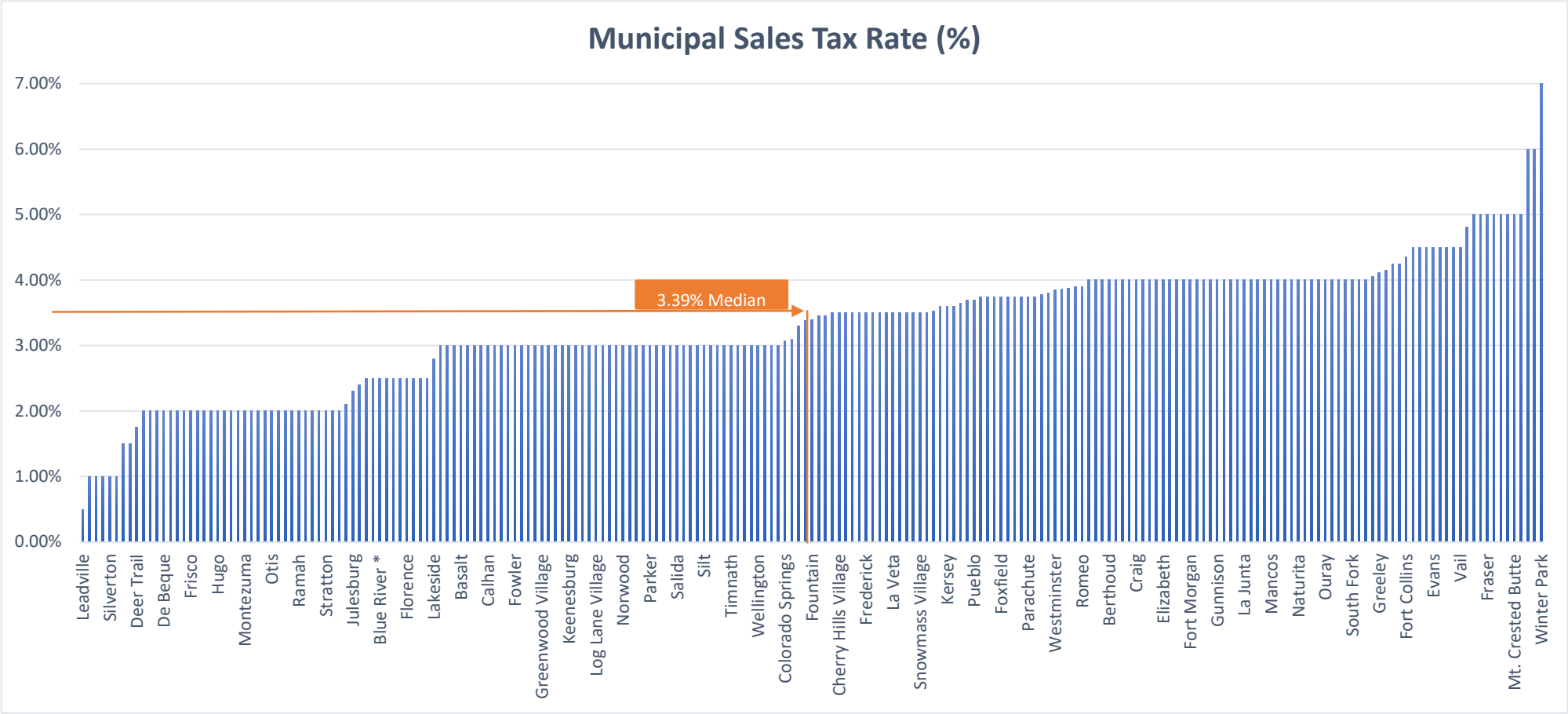
IV. Lease Purchase Financing

Colorado's local government use of lease-purchase financing to fund the construction or improvement of essential facilities and assets is as old as TABOR itself. The repayment of lease purchase financing is subject to annual appropriation and does not qualify as a "multi-year fiscal obligation", which requires voter approval. Rather than pledge a specific revenue source for repayment, lease-purchase financing is secured by collateralizing a leasehold or mortgage interest of real property. The project being constructed may serve as collateral or an existing and separate building/property may be secured. The financing amount must be approximate to the insured/replacement value of the collateral.

Please note lease purchase financing is used by both statutory and home rule municipalities. From a budgeting perspective, lease purchase financing is repaid by "any legally available funds" providing a great deal of financial planning and management flexibility. Once again, for illustrative purposes only, there are three repayment scenarios – for \$1, \$10, \$15mm - repayment scenarios are depicted in the column format. "AADS" is average annual debt service (principal and interest).



V. Exhibit A



Please note: Not every municipality is listed/named for every bar of data represented in the chart above.

Total Municipalities	273
Statutory Cities	12
Statutory Towns	157
Home Rule Cities/Towns	101
Territorial Charter City	1
Consolidated City and County Governments	2
Median Sales Tax Rate ("STR") *	3.39%
Municipalities s/STR Above 3.00%	113

* Applies to incorporated municipalities only.

Board of Trustees Meeting

Date: April 15, 2025
Subject: Liquor Code Proposed Changes

- **Hannah Hill, Town Clerk**

BACKGROUND / DISCUSSION

The Town of Wellington Municipal Code, Article 12, designates the Town Board as the Local Liquor License Authority. While the Code includes provisions for approving Special Event Permits, it has not been updated generally since 2007. Given the evolving needs of the community and best practices in liquor licensing, staff has identified several areas that may benefit from updates.

Key areas of discussion include:

New Statutes & Renewal Option

- A newly available two-year renewal option for licensees has been considered. However, staff does not recommend opting into this option, but would request the Town allow the State more time to develop this program.
- Administrative Approval for Liquor Licensing
 - Proposed changes would allow administrative approval for routine liquor license renewals, modifications, and certain shareholder or trade name changes. Hearings would still be required for non-routine applications, significant business function changes, or instances involving stakeholder concerns or violations.
- Issuance of temporary permits (e.g., tastings) would generally be handled administratively, unless flagged for concerns.

Special Event Permits

- Staff proposes an administrative review process where applications are submitted with supporting materials and reviewed in coordination with stakeholders such as LCSO, Fire, Public Works, and Parks & Recreation.
- First-time event applications in Wellington would require a hearing, while subsequent renewals (with no prior concerns) would be eligible for administrative approval. This approach ensures flexibility, clearer expectations, and more efficient communication between departments.

Liquor Authority – Hearing Officer vs. Board of Trustees

- Staff has been asked to explore the option of shifting the Local Liquor Authority to a Hearing Officer rather than the Board of Trustees.



Attachment 2 provides comparative data from other municipalities regarding administrative approvals, local authority structures, and special event permit review processes. If there are any requested changes to the Municipal Code, staff will bring forward an ordinance to codify those changes.

STAFF RECOMMENDATION

Staff is looking for discussion and direction on if the Board would like to opt into the 2-year renewal program, what items, if any, they'd like to codify for administrative approval and if a hearing officer should be pursued as the Local Licensing Authority.

ATTACHMENTS

1. Liquor Code Changes Presentation
2. Data for Liquor Hearing Authority



Municipal Code Updates

Liquor Code

Agenda



New Statutes



Administrative Approval



Liquor Authority



New Statutes

2-year renewal option for Licensees

- Staff does not recommend opting into this option

Pro	Con
Ease for businesses	Requirement for paperwork and payment to be turned in each year (must be turned into Town for processing at State)
	Administrative burden on Finance and Town Clerk's Dept. for setting up new processes for tracking/recording

Administrative Approval

Proposed Changes

- **Renewals**

Hearing would be prompted for non-routine or citations/violations or stakeholder concerns

- **Manager/Modification Changes**

Hearing would be prompted for significant changes (change in function of business operations or stakeholder concerns/violations, any items requiring other Town permits)

- **Changes in Shareholders/Officers/Trade names**

Hearing would be prompted for stakeholder concerns

- **Issuance of Temporary Permits (Tastings)**

Hearing would be prompted for stakeholder concerns, items out of routine

Intent (code last updated in 2007):

Timely processing for licenses

Quickly Accommodate State Forms changes

Efficiency & Time Savings, for Licensees and Board agendas

Administrative Approval Special Event Permit



Application is submitted with supporting materials, including local questionnaire



Staff meets with stakeholders to review:

- LCSO
- Fire
- Public Works
- Parks & Rec (if applicable)



Administrative approval is able to set expectations, standards and highlights any concerns stakeholders have, including review after the event to prepare for any other upcoming events.

Staff Recommends:

- ✓ Events applying for first time in Town hold a hearing with the Authority;
(if no concerns consecutive years would be administratively approved)
- ✓ Flexibility on timing
(not restricted by board meetings)
- ✓ Knowledge of requirements
- ✓ Standard across other Towns
- ✓ Local questionnaire for clarification on events
- ✓ Efficient communication with Town-wide permit application
- ✓ Concerns or violations would default to a hearing with next application



Liquor Authority- Hearing Officer Vs. Board of Trustees

Pros	Cons
Timely processing for licenses	Initial Transition Changes
Impartiality & Consistency (standardized) with other dual license programs (MJ)	Additional Costs - Authority may be \$200 an hour, dependent on how many hearings are needed)
Efficiency & Time Savings	Potential for perceptions of loss of public communication with the Board
Expertise & Specialization knowledge	
Quickly Accommodate State Forms changes	
Flexibility and Ability to Accommodate Businesses on Hearing Dates/Times	

Summary:

Staff recommendation:

Current: Town Board	Option 1: Board & Administrative Approval	Option 2: Hearing Officer & Administrative Approval
Board approves: • New Licenses • Renewals • Special Events • Manager Changes • Modifications • Owner updates • Tasting Permits • All additional applications	Board approves: • New Licenses • Non-routine & show cause items	Hearing Officer approves: • New Licenses • Non-routine & show cause items • First time Special Event Applications
<i>All above items are required per code to be presented as a hearing.</i>	Administrative Approval: • Renewals (routine) • Special Events • Manager Changes • Modification • Owner updates • Tasting Permits • Any additional routine applications	Administrative Approval: • Renewals (routine) • Special Events (after 1st year) • Manager Changes • Modifications (non-significant) • Owner updates • Tasting Permits • Any additional routine applications

Board discussion & direction on:

- 1) 2-year renewal
- 2) Administrative approval
- 3) Local Hearing Officer

Municipality	Population	Number of Liquor Licenses	Admin Approval Renewals	Admin Approval SEP	Authority is:	Reports to:	Reporting	Festivals Codified	Two-year Renewals	Notes
Aspen	6,600	92	Yes	Yes	Hearing Officer	N/A	No reporting	No	No	
Bennett	3,500	8	Yes	Yes	Council	N/A	Quarterly reports to Council	Yes	No	
Brush	5,400	17	Yes	Yes	Officer (Judge)	N/a	As needed updates to Council	No	No	
Colorado Springs	485,000	1,100	Yes	Yes	City Clerk	No	No reporting	No	No	
Canon City	17,241	55	Yes	Yes	Council	N/A	Monthly Administrator's report	Yes	No	
Commerce City	68,000	98	Yes	Yes	Hearing Officer	Appointed by but do not report to Council	No reporting	No	No	
Evans	22,300	23	Yes	Yes	City Council	N/A	No reporting	No	No	
Federal Heights	14,000	27	Yes	Yes	Officer (Judge)	Council as Judge	Quarterly reports to Council	No	Yes	Removed politics from licensing, adds knowledge to process and regulations
Fruita	14,000	28	Yes	Yes	Clerk as Licensing Officer	No	No reporting			Implemented Q4 2024
Fort Lupton	8,600	19	Yes	Yes	Council	N/A	No reporting	No	No	
Greeley	116,000	200	No	No	Officer (Judge)	N/A	No reporting	No	No	All items go through a multi department review process; new and transfers have hearings with Hearing Officer
Hayden	1,919	8	Yes	Yes	Town Clerk	N/A	Annual reports	No	No	
Hudson	1,700	8	Yes	No	Council	N/A	Renewals reported in packets	No- will opt in	No- will opt in	
Johnstown	20,000	35	Yes	Yes	Board	N/A	Monthly Manager's Report	No	No	
Lochbuie	8,500	4	Yes	Yes	Board	N/A	Staff reports monthly	No	No	
Log Lane Village	1,000	1	No	No	Board	N/A	No reporting	No	No	
Nederland	1,200	14	Asking for in 2025	Yes	Council	N/A	Monthly Clerk's Report	No	No	
Parker	62,700		Yes	Yes	Hearing Authority	N/A	No reporting	Yes	No	Authority has 5 members, own attorney, can review other license hearings
Pueblo	110,000	175	Yes	Yes	Hearing Officer	N/A	No reporting	No	No	
Rico	300	5	Yes	Yes	Board	N/A	No reporting	No	No	
Wheat Ridge	33,000	85	Yes	Yes	Hearing Officer	N/A	No reporting	Yes	No	Would add policy for holding either hybrid hearings or in person/what would be the signifier. All express being happy with the new hearing officer process/knowledge of hearing officer related to laws
Wellington	12,078	11	No	No	Board	N/A	No reporting	No	No	

* Blue highlights indicate municipality similar in size or license number as Wellington

Board of Trustees Meeting

Date: April 15, 2025
Subject: Continuation of Board of Trustees By-Laws Discussion

- **Dan Sapienza, Town Attorney**

BACKGROUND / DISCUSSION

This discussion is intended to be a continuation of the discussion that began on December 17, 2024 and continued on February 11, 2025 regarding new by-laws for the Board of Trustees to compliment its use of Bob's Rules as the Rules of Procedure

April 15, 2025 Work Session

For the April 15, 2025 work session, staff has prepared a new version of the Bylaws based on the conversation from December 2024 and February 2025. Staff will present the changes, provide answers to some questions raised at the last meeting, and will seek guidance on the Proclamation Policy (Section 11). Staff will bring suggestions for moving forward, which may require an additional work session due to the absence of one trustee from the February session and the April session. Additionally, there will be opportunity for board discussion and questions.

The following information in this memo was provided previously:

Introduction

On August 27, 2024, the Board of Trustees adopted Ordinance No. 09-2024 and Resolution No. 41-2024, amending the Wellington Town Code to remove the requirement that meetings be conducted under Robert's Rules of Order. In place of Robert's Rules, the Board adopted Bob's Rules, a set of rules of order developed and published by the Colorado Municipal League. This shift was aimed at streamlining board procedures and aligning the Town's governance model with best practices.

The next step in this effort to modernize the Board's governance structure is the proposed adoption of formal Bylaws. Bylaws serve as a comprehensive set of written policies governing the Board's purpose, structure, leadership, and internal operations. By clearly defining rules and expectations, the Bylaws promote consistency, transparency, and efficiency in Board operations.

Development of the Bylaws

The draft Bylaws were prepared by the Town Attorney in coordination with the Town Administrator and Town Clerk. The draft reflects the Board's prior discussions and existing Board practices while incorporating new provisions aimed at increasing efficiency and procedural clarity. While many provisions align with current practices, some sections introduce new concepts.

Summary of Bylaws

1. **Purpose and Scope of Bylaws:** Establishes the foundational rules and overarching scope of the Board's operations, ensuring alignment with applicable laws.

2. **Structure of the Board:** Defines the composition of the Board, roles of the Mayor, Mayor Pro Tem, and Trustees, and the general organizational structure.
3. **Agenda and Board Packet Preparation:** Outlines procedures for preparing meeting agendas and Board packets, including submission timelines and requirements for agenda items.
4. **Meetings:** Details the types of meetings (regular, special, work sessions, and virtual), meeting schedules, and procedures for public notice.
5. **Quorum and Attendance:** Specifies quorum requirements for meetings and attendance expectations for Board members, including rules for virtual attendance.
6. **Order of Business:** Establishes the typical order of business for Board meetings.
7. **Public Participation:** Defines procedures for public comment during Board meetings, including guidelines for decorum and limits on disruptive conduct.
8. **Voting:** Outlines voting procedures for Trustees, including roll call votes, abstentions, and procedures for tie votes.
9. **Executive Sessions:** Provides the process for entering executive sessions, confidentiality obligations, and voting procedures to initiate such sessions.
10. **Ordinances and Resolutions:** Describes procedures for the introduction, review, and passage of ordinances and resolutions.
11. **Proclamations:** Defines the process for issuing proclamations on behalf of the Town.
12. **Public Hearings:** Sets procedures for public hearings conducted by the Board.
13. **Confidentiality and Ethics:** Establishes confidentiality rules for Trustees.

Interaction with Bob's Rules of Order

For additional guidance on how these Bylaws integrate with Bob's Rules of Order, Trustees may refer to the section titled "Integration with Bylaws" in Bob's Rules. While this document is not included here, it is available upon request from Town staff.

The Bylaws supplement Bob's Rules by providing specific procedural guidance unique to the Town of Wellington's needs. Bob's Rules offer a general framework, while the Bylaws tailor that framework to address the specific roles, responsibilities, and processes applicable to this Board.

Next Steps

At this Work Session, the Board will then have the opportunity to discuss and ask questions.

STAFF RECOMMENDATION

This item is intended for Board discussion and review.

ATTACHMENTS

1. 2025.04.01 Board of Trustees Bylaws DRAFT

Bylaws of the Board of Trustees
Town of Wellington, Colorado
Draft April 2025

1) Purpose and Scope of Bylaws.

- a) These bylaws establish the rules, responsibilities, and procedures governing the Town of Wellington Board of Trustees, ensuring efficient operations, transparency, and adherence to applicable laws and policies.
- b) These bylaws are not intended to override or conflict with any federal, state, or local laws. If any part of these bylaws is found to be inconsistent with such laws, that part will no longer be valid.

2) Structure of the Board. The Board of Trustees is the legislative body of the Town of Wellington and is comprised of the Mayor and six Trustees, one of whom is chosen by the Board as Mayor Pro Tem.

- a) **Mayor's Duties.** The Mayor presides over all meetings of the Board of Trustees as chair and performs duties required of the Mayor by statute or ordinance, or by the Rules or Order adopted by the Board of Trustees.
 - i) The Mayor will, at the designated date and time, call the Board of Trustees to order and, upon determining that there is a quorum, proceed with business.
- b) **Mayor Pro Tem.** In the absence or inability of the Mayor to serve, the Mayor Pro Tem presides and has all powers and duties of the Mayor.
- c) **Members' Duties.**
 - i) Trustees should be on time for all meetings and promptly return from any recess or break.
 - ii) Each Trustee is responsible for thoroughly reviewing the agenda and all material within the Board Packet prior to each meeting.
 - iii) Trustees should contact the Town Administrator within a reasonable time prior to the meeting with any questions identified in their review of the Agenda and Board Packet, so staff may be prepared to respond. Questions and comments received after 10:00am the day before the meeting may not be able to be addressed by the the time of the meeting, depending on the nature of the question or comment.

3) Agenda and Board Packet Preparation.

- a) **Meeting Agendas.** All meeting agendas are prepared by the Town Administrator at the direction of the Mayor.
 - i) **Order Setting.** The Mayor may set the order of the agenda.
 - ii) **Publication of Agenda.** Board agendas will be posted to the Town website and at such place as is designated by the Board of Trustees by Resolution each year at least twenty-four (24) hours before the meeting .
 - (1) As standard procedure, agenda items will not be added or deleted after the agenda has been published, but such may occur with the consent of the Mayor and in accordance with applicable laws such as open meetings notice requirements.
 - iii) **Agenda Items Requested by Trustees.**
 - (1) At any regular meeting, at least two Trustees may request that an item be added to the agenda for a future meeting.
 - (2) Items requested in this manner will be scheduled for a meeting occurring no sooner than three weeks from the date of the request, unless a majority of the Trustees present determine that the item requires more urgent placement.
 - (3) Materials for inclusion in the Board Packet must be submitted to the Town Administrator no later than two (2) weeks prior to a business meeting or work session.
 - (4) If the preparation of the agenda item is expected to require significant staff time, as determined by the Town Administrator, the item must be approved by a majority of the Trustees present before being added to the agenda.

4) Meetings

- a) **Regular Meetings.** Regular meetings are the forum for formal Board of Trustees action and an opportunity for public input and comment.
 - i) The Mayor may cancel or reschedule any regular meeting with at least 48 hours' notice to Trustees, except that at least one (1) regular meeting will be held per month.
- b) **Work Sessions.** Work sessions provide the Board of Trustees an opportunity to explore and discuss in detail matters that have been placed on the work session agenda.
 - i) No formal action may be taken at work sessions.

- ii) Members of the public, speakers, or other persons (not including Town staff or consultants) at work sessions will be allowed to address the Board of Trustees only with the approval of the Mayor or their designee.
 - c) **Special Meetings.** Special meetings may be either business meetings or work sessions and are called as necessity arises.
 - i) The Town Administrator may call a special meeting on the request of the Mayor or any three (3) members of the Board of Trustees. No business may be conducted at a special meeting except that specifically provided for in the notice.
 - d) **Virtual Meetings.** Virtual Meetings may be either business meetings or work sessions and may only be held when meeting in person would not be prudent due to a public health emergency or other unforeseen circumstances affecting the Town.
 - i) Virtual Meetings may only be held in compliance with Wellington Municipal Code Section 2-2-85.
- 5) **Quorum and Attendance**
- a) **Quorum.** A quorum is a majority of the members of the Board of Trustees in office at the time for the transaction of business.
 - i) Except in cases of all-virtual meetings held pursuant to the Municipal Code, virtual attendance by Trustees does not count toward quorum. For example, if there are no vacancies in office and only three Trustees are present in person, with one Trustee attending virtually, quorum does not exist.
 - b) **Attendance at Board of Trustees Meetings.**
 - i) It is the responsibility of each Board member to contact the Town Clerk, Town Administrator, or Mayor as soon as it is known that the member will not attend a meeting of the Board of Trustees.
 - ii) Excessive absences, as determined by the Board of Trustees, may be considered cause for removal by the Board of Trustees pursuant to the Wellington Municipal Code. The Board of Trustees agrees that three unexcused absences in a 12-month period constitute excessive absences.
 - iii) Virtual attendance by Trustees is allowed but should be minimized to the extent possible. Virtual attendees may participate in debate and may vote on legislative matters. No virtual attendee may participate in or vote on any quasi-judicial matter.
- 6) **Order of Business.**

- a) **Modification of Order of Business.** Unless an objection is raised by a Trustee, the Mayor may proceed out of order. In case of objection, the agenda's order will not be changed unless approved by a majority of Board of Trustees present. A Trustee may move to consider an item out of order, with the approval of a majority of Trustees.
- b) **Business Meetings.** The Board of Trustees will generally consider business in the following order:
 - i) Call to Order
 - (1) Pledge of Allegiance
 - (2) Roll Call
 - (3) Amendments to the Agenda
 - (4) Conflicts of Interest
 - ii) Community Participation
 - (1) Proclamations, Recognitions, Awards
 - (2) Public Comment on non-agenda items
 - iii) Presentations (non-action items)
 - iv) Consent Agenda. Prior to the motion to approve the Consent Agenda, a Board member may request removal of an item on the Consent Agenda to the regular agenda. Except with approval of a majority of Trustees, items removed will be considered after all other items under Action Items on the agenda.
 - v) Action Items. (Ordinances, Resolutions, Town projects, Town policies, Contracts, etc.)
 - (1) Introduction by staff.
 - (2) Questions from Trustees
 - (3) Public Comment
 - (4) Discussion
 - (5) Motion
 - (6) Discussion
 - (7) Vote
 - vi) Reports
 - (1) Town Attorney Report

(2) Town Administrator Report

(3) Board Report. Trustees should limit discussion during Reports to a brief review of the matter.

(4) Staff reports

vii) Adjournment

c) **Work Sessions.** After the call to order, Board of Trustees will generally consider business in the following order:

i) Work Session Agenda Items

ii) Adjournment

d) **Extension of Time.** At 10:00 p.m., if the regular meeting of the Board of Trustees has not adjourned, the Board of Trustees will follow these procedures:

i) All agenda items not previously considered will be continued to an hour and day set by the Board of Trustees; or

ii) The Board of Trustees may extend proceedings by majority vote for up to thirty-minutes at a time.

7) **Public Participation.** Regular Board meetings and work sessions are open to the public. At regular Board meetings, provision is made for public comment so interested individuals may present their views directly to the Board of Trustees

a) **Non-Agenda Items.** Members of the public will have the opportunity to comment on any matter not on an agenda at the beginning of any regular business meeting and on particular agenda items prior to board action.

b) **Action Items.** At regular and special Board meetings, provision is made for public comment on all Action Items so interested individuals may present their views directly to the Board of Trustees prior to any vote.

c) **Process for Public Comment.** All individuals desiring to address the Board of Trustees on any agenda item or other business must provide their name and address (or neighborhood) before offering their comments, either in writing or orally.

i) All individuals must observe proper decorum and avoid the use of abusive or profane language in the meeting room and when addressing the Board of Trustees. In the event that abusive or profane language is used or an individual otherwise disrupts the meeting, such individual may be removed from the meeting room.

- ii) Comments should be addressed to the board not other members of the public or staff.
 - iii) Trustees and staff will not respond to Public Comments or questions. Following the public comment period, if a Trustee or staff member believes that a response is necessary, they may request the floor to respond at that time.
- d) **Removal for Disorderly Conduct.** In the event any person(s) interrupts the business of the Town Board of Trustees or causes a disorder, the Mayor may require such person to cease such behavior and/or leave the Board of Trustees meeting room. Should such person fail to comply, the Mayor may request law enforcement be summoned to remove such person or persons.
- e) **Public Comment Received Prior to Meeting.** Communications from the public to the Board received at 4p.m. preceding a 6:30pm meeting will be provided to the Trustees electronically in advance of the corresponding meeting. In addition, such items will be published following the meeting in an packet addendum or amendment.
- 8) **Voting.** Every Trustee, including the Mayor, must vote unless: a) the matter concerns the Trustee's own conduct; or b) the Trustee has a conflict of interest, which, by applicable law, requires Trustee to abstain from voting. In those instances, the Trustee may not participate in the discussion of the issue.
 - a) **Roll Call Votes.** Votes on ordinances, resolutions, and for the appropriation of funds are taken by roll call vote, where each board member individually indicates their vote either in favor of or in opposition to the item. All votes are announced by the Mayor with the assistance of the Town Clerk.
 - i) Roll call votes are recorded in the minutes and indicate the names of the Board members who voted in favor and in opposition.
 - ii) For passage, a majority of all Trustees present must vote in the affirmative, unless another proportion is necessary by these bylaws, the Rules of Order, or law.
 - iii) In case of a tie vote on any motion, the motion will be considered defeated.
 - b) **Voting by Consent.** Procedural items and other motions not indicated above may be considered with the consent of Trustees, where the Mayor requests consent of the members and the item is adopted unless there is an objection. If a member objects, the matter will be considered by roll call vote. For example, a vote on a motion to adjourn may be by consent.
 - c) **Continuance Before Vote.** In the case of a Quasi-Judicial matter where the applicant is present but fewer than all Trustees are present, the Mayor may,

prior to calling for a vote, ask such person whether the applicant wishes to continue the matter until all Trustees are present. The decision of the applicant is determinative. In the event the applicant is not present, Trustees present may decide whether to proceed on the item.

9) Executive Sessions. Executive sessions are held in accordance with state statute at either a regular or special meeting.

- a) **No Action.** No formal action can occur at an executive session.
- b) **Motion.** The motion to enter into an executive session must describe as specifically as possible the subject of the executive session so long as such description does not disclose any information that would potentially harm the public interest.
- c) **Roll Call.** Voting on a motion to enter into an executive session will be by Roll Call vote, requiring an affirmative vote of two-thirds (2/3) of all members.

10) Ordinances and Resolutions

- a) **Introduction.** The text of all ordinances and resolutions, except emergency ordinances, will be provided to the Board of Trustees at least twenty-four (24) hours prior to the meeting at which the ordinance or resolution is to be considered. Emergency ordinances may be provided to the Board of Trustees in the meeting.
- b) **Review.** All proposed ordinances and resolutions must be reviewed by the Town Administrator and the Town Attorney prior to their being provided to the Board.

11) Proclamations. Proclamations from the Town are issued for ceremonial and recognition purposes to promote cultural, social, economic, or intellectual welfare of the community. The proclamation must align with the Town of Wellington's mission, vision and values. A proclamation is an official expression of the Town of Wellington's sentiments. A proclamation is not intended to serve as a forum for public expression.

- a) **Proclamation Topics.** Topics of Proclamations are limited to:
 - i) Promotion of public awareness of an issue relevant to the community;
 - ii) Support for an art, charitable or cultural celebration within the community;
 - iii) Recognition of an understanding accomplishment or contribution of individual or group within the Town;

- iv) Support for a nationally recognized event or activity relevant to the Town; and
 - v) To bring public attention to an issue or opportunity important for the community overall.
- b) Proclamations will NOT be issued for:**
- i) Matters of Town policy;
 - ii) Campaigns, acknowledgements, or events contrary to City adopted laws, policies, or strategic plan;
 - iii) Matters of politics, religion or individual conviction;
 - iv) A cause that may be subject to strongly divergent views or significant differences of opinions within the Town;
 - v) An advertisement or commercial promotion; or
 - vi) Multiple proclamations for the same organization or subject matter.
- c) Requesting a Proclamation.** Proclamations may be requested by Members of the Board of Trustees, Individual community members, local community organizations, town staff and regional/national organizations with a direct connection to the Town. Such request must include local contact information for the requestor and the complete text of the requested proclamation.
- d) Process to Request a Proclamation.** Eligible parties may submit a proclamation request by e-mail to the Town Clerk or by filling out the form on the Town Clerk's Website.
- e) Proclamation Timeframe.** Proclamation requests should be submitted at least three (3) weeks before the start of the day/week/month being recognized. Every attempt will be made to ensure that proclamations are issued just before or at the very beginning of the time period being recognized.
- f) Proclamation Review Process.** Proclamations will be reviewed as follows:
- i) The Town Clerk will maintain a listing of annual proclamations;

- ii) The Board of Trustees may provide approval at the beginning of each year (in January), based on past proclamations, a list of 5-10 proclamations for the coming year;
 - iii) Proclamation requests pursuant to this policy may be made throughout the year;
 - iv) Requests will be reviewed by the Town Clerk's Office to ensure that all submission requirements are met; and
 - v) If the submission requirements are met, but if the proposed proclamation has not been preapproved by the Board, the proclamation must be consented to by each member of the Board of Trustees.
- g) **Trustee Review and Consent Process.** Proposed proclamations that are not pre-approved are to be provided to Trustees via email.
- i) Trustees will respond to the Town Clerk with a statement of whether they consent to the proclamation or not. Not reason must be given for the Trustee's decision and the decisions should be sent exclusively to the Town Clerk via email.
 - ii) The Town Clerk will send the draft of the proclamation first to the Mayor only. If the mayor does not consent to the proclamation, it will not move forward. If the mayor consents, it will be sent to the remaining Trustees for review.
- h) **Changes to Proposed Proclamations.** If at any stage of the proclamation request and approval process the text of the proposed proclamation is changed for any reason, the proclamation review must be restarted. For example, if during Trustee review a change is required, the draft must then be approved by the original requestor, reviewed by the Town Clerk, sent to the Mayor, and if consented to by the Mayor, sent to all Trustees for review.

12) Public Hearings. This section applies to all Town Boards conducting public hearings, including the Board of Trustees, the Planning Commission, and the Board of Zoning Adjustment.

- a) **Hearing Procedures.** The meeting will be chaired by the Mayor or board chairperson and conducted in accordance with the procedures set forth in the Town of Wellington Land Use Code. Such hearings will usually follow the following procedures:

- i) Conflicts of Interest
- ii) Disclosure of Ex Parte Communications
- iii) Staff Introduction
- iv) Applicant Presentation/Introduction (If any)
- v) General Questions from Board/Commission
- vi) Open Public Hearing
 - (1) Three Minutes per Person (additional time may be granted upon request)
 - (2) Close Public Hearing
- vii) Applicant Rebuttal (if any)
- viii) Staff Closing Comments
- ix) Deliberation by the Board/Commission
- x) Motion and Vote
- b) Testimony and Debate.**
 - i) The Mayor/Chairperson has the authority to limit debate to a reasonable length of time to maintain reasonable equality of time for all positions on an issue.
 - ii) When the number of persons wishing to speak may unduly prolong the hearing, the Mayor/Chairperson may impose a time limit upon each speaker.
 - iii) The Mayor/Chairperson will require all such persons to promise and agree that all statements and evidence they present will be the truth.
 - iv) Any person speaking may be questioned by a member of the board or, where appropriate, by members of Town staff, or an attorney or representative of one in opposition to such person.
 - v) All testimony in support, or opposition, or questions must be directed through the Mayor/Chairperson, who will direct the appropriate person to respond.
- c) Burden of Proof.** The property owner, applicant or proponent or representative(s) of the project/issue before the board, must present evidence and describe the nature of the request. The burden of presenting the case for the proponent of the project/issue is upon such proponent or its representative, not the Town staff.
- d) Rebuttal.** The property owner, applicant or proponent or representative(s) of the project/issue will be afforded an opportunity for brief rebuttal statements/evidence following public input.

- e) **Continuance.** If final action is not to be taken at the same time as the public hearing, the Mayor/Chairperson will advise the audience/public when the matter will be considered.
- f) **Partial Absence.** If a board member is absent during any portion of a public hearing, he/she will not be eligible to vote on the matter unless he/she has listened to and reviewed the entire record of the hearing.
- g) **Virtual Participation.** Except as part of a virtual meeting held with proper notice to the applicant, no board member may vote on a quasi-judicial matter via remote participation.

13) Confidentiality and Ethics

- a) **Confidentiality.** It is a conflict of interest and a violation of this policy for any member of the Board of Trustees to disclose any confidences of the Town, any matter discussed in executive session, or any matter which is subject to the attorney-client privilege between the Town and the Town Attorney, unless a majority of the Board of Trustees determines that such disclosure should be made.
 - i) A decision to breach confidentiality, or to waive a privilege, such as the attorney- client privilege, may only be made by Board of Trustees acting as a whole, whenever the confidentiality requirement or the privilege applies to the Town as a whole or to Board of Trustees as a whole. Any Trustee who individually breaches such confidentiality, or who purports to waive such a privilege will be considered to be acting outside the performance of Trustee's authority, and will be subject to any consequential liability for such act.