



BOARD OF TRUSTEES
July 22, 2025
6:30 PM

Leeper Center, 3800 Wilson Avenue, Wellington, CO

Work Session 6:00-7:00 PM

Regular Meeting following immediately after

Individuals wishing to make public comments must attend the meeting in person or may submit comments by sending an email to hillha@wellingtoncolorado.gov. The email must be received by 4:00 p.m. on the day of the meeting. The comments will be provided to the Trustees and added as an addendum to the packet. Emailed comments will not be read during the meeting.

The Zoom information below is for online viewing and listening only.

Please click the link below to join the webinar:

<https://us06web.zoom.us/j/84871162393?pwd=UkVaaDE4RmhJaERnallEK1hvNHJ5Zz09>

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Webinar ID: 848 7116 2393

A. WORK SESSION

1. Liquor Licensing Hearing Officer Training

- Presentation: Hannah Hill, Town Clerk and Cheryl Aragon, Cheryl Aragon Consulting

B. CALL TO ORDER

1. Pledge of Allegiance
2. Roll Call
3. Amendments to Agenda
4. Conflict of Interest

C. COMMUNITY PARTICIPATION

1. Public Comment

D. PRESENTATION

1. Town of Wellington, Colorado Financial Statements with Independent Auditor's Report for December 31, 2023
 - Presentation: Nic Redavid, Finance Director/Treasurer

E. CONSENT AGENDA

1. July 8, 2025 Meeting Minutes
 - Presentation: Hannah Hill, Town Clerk
2. Resolution No. 26-2025: Resolution of the Town of Wellington, Colorado Considering a Contract for Roof Replacement Services at the Water Reclamation Facility
 - Presentation: Josh Matthews, Civil Engineer I
3. Consent to Authorize Town Treasurer to Sign Hinkle & Company, PC Engagement Letter for Audit of 2024 Financial Statements
 - Presentation: Nic Redavid, Finance Director/Treasurer

F. ACTION ITEMS

1. Resolution No. 27-2025 - A Resolution Approving the Municipal Law Enforcement Services Agreement by and between Larimer County, Colorado and the Town of Wellington, Colorado
 - Presentation: Patti Garcia, Town Administrator; Larimer County Sheriff's Office
2. Boys & Girls Club of Larimer County - Follow up to Funding Request
 - Presentation: Patti Garcia, Town Administrator; Boys & Girls Club of Larimer County

G. REPORTS

1. Town Attorney
2. Town Administrator
3. Staff Communications
 - a. BOT Planning Calendar
 - b. Treasurer's Report (May 2025)
 - c. Report of Bills (May 2025)
 - d. Utilities Report (June 2025)
 - e. Larimer County Sheriff's Office Report (June 2025)

4. Board Reports

H. ADJOURN

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

Board of Trustees Meeting

Date: July 22, 2025
Subject: Liquor Licensing Hearing Officer Training

- **Presentation: Hannah Hill, Town Clerk and Cheryl Aragon, Cheryl Aragon Consulting**

BACKGROUND / DISCUSSION

Cheryl Araon was hired by staff to provide training to the Board of Trustees. Ms. Aragon has an extensive background as a licensing clerk with the City of Greeley for 31 years, specializing in research and navigation of State and local regulations, acting as a hearing officer for the City and County of Broomfield's Local Licensing Authority and currently owns a liquor consulting company that coaches and trains a variety of entities across Colorado.

STAFF RECOMMENDATION

Ensure Strong Town Operations

ATTACHMENTS

1. Liquor Licensing Foundations - Town of Wellington



Liquor Licensing Foundations

Presented by: Cheryl Aragon, Owner, Cheryl Aragon Consulting

Expressly for: Wellington Town Council/Licensing Authority
July 22, 2025

Agenda

- Introduction
- Goals for the Session
- Board Authority
- Legal Framework Review
- Final Tips & Takeaways

Cheryl Aragon, Owner
Cheryl Aragon Consulting
Greeley, CO
Since 2021

- 31 years managing liquor licensing for the City of Greeley
- Research, navigation, and interpretation of State and local laws/rules
- Passion for streamlining processes for new & existing businesses
- Pride in relationship building and collaboration with local & state officials, licensing clerks, and members of the business community
- 4 years consulting with new and existing business owners in their licensing endeavors, as well as coaching and training local licensing authorities, liquor investigators, and municipal clerks/licensing managers across the State of Colorado



Tonight's Outcomes:

- Overview of the Town Board serving as the Liquor Licensing Authority (LLA)
- Critical Functions of the LLA
- Legal & Regulatory Framework Governing Liquor Licensing
- Compliance and Enforcement Policies and Procedures

COLORADO LIQUOR CODE
ARTICLE 3, TITLE 44, C.R.S.

2024

This copy of the Colorado Liquor Code is provided as a convenience to the public by the Liquor Enforcement Division and does not constitute an official publication. The official version of the Colorado Liquor Code can be found on the Colorado General Assembly website,
<https://leg.colorado.gov/colorado-revised-statutes>.

Colorado Liquor Code Article 3, Title 44, C.R.S.



COLORADO
Department of Revenue

Specialized Business Group—
Liquor & Tobacco

Physical Address:
1707 Cole Boulevard, Suite 300
Lakewood, CO 80401

Mailing Address:
P.O. Box 17087
Denver, Colorado 80217-087
Fax: 303-866-2428

2025 COLORADO LIQUOR RULES

DEPARTMENT OF REVENUE
Liquor and Tobacco Enforcement Division

1 CCR 203-2

Colorado Liquor Rules

COLORADO BEER AND WINE CODE

ARTICLE 4, TITLE 44, C.R.S.

2024

This copy of the Colorado Beer and Wine Code is provided as a convenience to the public by the Liquor Enforcement Division and does not constitute an official publication. The official version of the Colorado Beer and Wine Code can be found on the Colorado General Assembly website,
<https://leg.colorado.gov/colorado-revised-statutes>

Colorado Beer & Wine Code



Search or jump to

NOTIFICATIONS | SIGN IN | HELP | Select Language

[Wellington, Colorado - Municipal Code](#) / [CHAPTER 2 - Administration](#) / [ARTICLE 12 - Liquor Licensing](#)

SHOW CHANGES | Q | MORE

VERSION: JUN 17, 2025 (CURRENT)

ARTICLE 4 - Municipal Court

ARTICLE 5 - Police Department

ARTICLE 6 - Code of Ethics

ARTICLE 8 - Wellington Housing Authority

ARTICLE 9 - Wellington Library Board

ARTICLE 10 - Planning Commission

ARTICLE 11 - Board of Adjustment

ARTICLE 12 - Liquor Licensing

ARTICLE 13 - Wellington Parks, Recreation, Open Space, and Trails Advisory Board

Article 14 - Retail and Medical Marijuana Stores

ARTICLE 12 - Liquor Licensing

Sec. 2-12-10. - Board of Trustees to serve as Licensing Authority.

Amended by Ordinance No. 09-2025

The Board of Trustees shall serve as the Liquor Licensing Authority. (Ord. 11-2007 [§1](#))

Sec. 2-12-20. - Special event permits.

Amended by Ordinance No. 09-2025

(a) Pursuant to C.R.S. § 44-5-107(5)(a) the Board of Trustees of the Town of Wellington, acting as the local liquor licensing authority, elects not to notify the state licensing authority to obtain the state licensing authority's approval or disapproval of applications for special event permits.

(b) The provision of this section notwithstanding, the Town Administrator/Clerk shall report to the Colorado Liquor Enforcement Division, within ten (10) days after the Town issues any special event permit, the name of the organization to which the permit was issued, the address of the permitted location, and the permitted dates of alcohol beverage service.

(c) Upon receipt of an application for a special event permit the Town Administrator/Clerk shall, as required by C.R.S. § 44-5-107(5)(c), access information made available on the web site of the state licensing authority to determine the statewide permitting activity of the organization applying for the permit. The Town shall consider compliance with the provisions of C.R.S. § 44-5-105(3) limiting to fifteen (15) the number of special event permits issued in any one year to any one organization, before approving any application.

(d) Each application for a special event permit shall be accompanied by an application fee in an amount equal to the maximum local licensing fee established by C.R.S. § 44-5-107(2).

(e) Pursuant to C.R.S. § 44-5-106(2), at least ten (10) days prior to the proposed action by the Board of Trustees on the permit application, the Town Administrator/Clerk shall cause a public notice of the proposed special event permit to be conspicuously posted at the proposed special event location.

(Ord. No. [10-2011](#), 8-23-11; [Ord. No. 12-2020](#), 6-9-20)

Local Code Provisions

Licensing in General

Before granting any license, the LLA shall consider:

- Reasonable requirements of the designated neighborhood
- Character of the applicant(s)
- Fees & Applications submitted
- Other Requirements by License Type

Considerations at Renewal:

- Timely filing
- Calls for service or concerns in previous year
- Character of the applicant(s)
- Fees and Applications submitted

Licensing in General continued...

Compliance Provisions:

- Inspections & Duties of Officers
- Responsible Alcohol Beverage Vendor Act

Unlawful Acts:

- Violations
- Suspension & Revocation
- Penalties

Tips & Takeaways

1. Summary of key roles & responsibilities
2. Emphasis on legal framework to be used
3. Ongoing review of procedures and parameters

Key Resources:

- Local and State Ordinances, Rules, Regulations
- Municipal Clerk and Legal Advisors!
- Colorado Liquor Enforcement Division
- Colorado Municipal League
- Other Town Boards/Hearing Officers serving as LLA

Thank you!

Cheryl Aragon, Cheryl Aragon Consulting

P.O. Box 337752

Greeley, CO 80633

970-302-2510

cheryl@cherylaragonconsulting.com



Board of Trustees Meeting

Date: July 22, 2025

Subject: Town of Wellington, Colorado Financial Statements with Independent Auditor's Report for December 31, 2023

- **Presentation: Nic Redavid, Finance Director/Treasurer**

EXECUTIVE SUMMARY

The Town of Wellington, Colorado Financial Statements with Independent Auditor's Report for the fiscal year ending December 31, 2023, has been completed as of June 26, 2025, and submitted to the Office of the State Auditor for Colorado. The report has been included in this packet and is available on the Finance Department page of the Town's website.

BACKGROUND / DISCUSSION

The audit of the 2023 financial statements should have been completed and submitted to the Office of the State Auditor by July 31, 2024. As previously shared with the Board, significant turnover in the Town's finance department resulted in delayed audits of the financial statements for several fiscal years, including 2023. The audit for the 2022 fiscal year was completed by Hinkle & Company PC, the independent auditors contracted by the Board for fiscal years 2022 and 2023, on January 31, 2025. In the following five months, the auditors reviewed and tested internal controls, financial reporting, and record-keeping for 2023.

The most important takeaways from the independent auditor's report of the 2023 financial statements are that the Town of Wellington's financial statements were presented fairly for the respective financial position of the governmental activities, the business-type activities, and each major fund. Additionally, the respective changes in financial positions and cash flows for the year were represented fairly in accordance with generally accepted accounting principles.

Highlights from the 2023 financial statements:

- The total net position of the Town for all funds on December 31, 2023, was \$110.2 million. Assets exceeded liabilities by \$2.7 million more than the previous year.
- Net investment in capital assets (all fixed assets less accumulated depreciation and related debt) was \$67.1 million, over 60.8% of the total net position. Funds restricted for emergencies, streets, and open space and parks were an additional 5.1% of the total net position, for a total of \$5.6 million.
- Over 34.0%, or \$37.5 million, of the total net position on December 31, 2022, were unrestricted funds that may be used to meet the Town's ongoing obligations to citizens and creditors.
- The fund balance for the General Fund grew \$204,985 to \$9.3 million, and all governmental funds grew \$1.0 million to a total fund balance of \$17.6 million.
- The Sewer Fund had a positive change in net position of \$23,506, as opposed to a loss in 2022, keeping the net position (fund balance) flat at \$23.2 million. Combined, and following a restatement of the Water Fund's beginning net position, the total net position at year-end of all enterprise funds was \$74.5 million, a positive change in net position of \$2.1 million.



- Outstanding debt at year-end decreased in governmental funds by \$255,353, and \$1.8 million in enterprise funds. There were no additions in 2023, and decreases were due to payments on current obligations.

Additional notes:

- Auditors present opinions on the Basic Financial Statements, which are: Statements of Net Position; Statement of Activities; Balance Sheet; Statement of Revenues, Expenditures and Changes in Fund Balances/Net Position; Statement of Cash Flows; and Notes to Financial Statements. Required Supplementary Information utilizes the same numbers as the Basic Financial Statements that are audited. They are required documents in the report, and created by the auditors, but no additional opinion is presented on those statements specifically.

CONNECTION WITH ADOPTED MASTER PLANS

Ensure Strong Town Operations: Cultivate effective staff & trustee interactions

FISCAL IMPLICATIONS

Estimated beginning fund balances for the 2025 budget were developed using the ending fund balances from the 2023 financial statements that had not yet been audited, and the estimated ending fund balances for 2024. Given the auditor's opinions that the financial position of the governmental activities, the business-type activities, and each major fund were presented fairly for 2023, no adjustments to the Town's current budgeted programs or projects are necessary at this time.

STAFF RECOMMENDATION

Review and retain report.

MOTION RECOMMENDATION

N/A

ATTACHMENTS

1. Town of Wellington, Colorado Financial Statements with Independent Auditor's Report for December 31, 2023

Town of Wellington, Colorado

Financial Statements
with Independent Auditor's Report

December 31, 2023



Town of Wellington, Colorado

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**HINKLE &
COMPANY**
Strategic PC
Business Advisors

Independent Auditor's Report

Honorable Mayor and Members of the Board of Trustees
Town of Wellington, Colorado
Wellington, Colorado

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund, and the aggregate remaining fund information of the Town of Wellington, Colorado (the Town) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Town, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund, and the aggregate remaining fund information of the Town as of December 31, 2023, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The Town's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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Denver, CO
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Tulsa, OK

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750 W. Hampden Avenue,
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www.HinkleCPAs.com

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The supplementary information and the local highway finance report listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling the information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Hick & Company, PC

Englewood, Colorado
June 26, 2025



Town of Wellington, Colorado
Management's Discussion and Analysis
December 31, 2023

The management team of the Town of Wellington (the Town) is pleased to present this narrative overview and analysis of the financial position and activities of the Town for the fiscal year ending December 31, 2023. Readers are encouraged to consider the information presented here in conjunction with the information furnished in the Basic Financial Statements, Notes to the Basic Financial Statements, and Supplementary Information.

FINANCIAL HIGHLIGHTS

Government-wide

- The assets of the Town of Wellington exceeded its liabilities (also referred to in these financial statements as the Town's Net Position) at the close of 2023 by \$110.2 million, an increase of \$2.7 million from the year before.
 - Current assets include \$41.0 million in pooled cash, \$2.9 million in cash with fiscal agent in the Water Fund received from a state loan for the construction of a new Water Treatment Plant, and \$22.0 million in cash with fiscal agent in the Sewer Fund received from a state loan for the construction of a new Wastewater Treatment Plant.
 - Capital assets include \$115.6 million in net fixed assets, such as buildings, equipment, and road, storm, water, and sewer infrastructure.
 - Of the \$110.2 million total net position, \$67.1 million consists of net investment in capital assets (all fixed assets less accumulated depreciation and related debt) so it is not in a form that is available and spendable to the Town. Another \$37.5 million is classified as "unrestricted", consisting of cash and other current assets, less current liabilities and may be used to meet the Town's ongoing obligations to citizens and creditors.
- The Town retired \$2.1 million of its long-term debt (excluding compensated absences) during the fiscal year due to semi-annual and annual principal payments made on the Town's outstanding obligations (see Note 4).

Governmental Funds

- At the end of the calendar year 2023, fund balance in the General Fund was \$9.3 million and revenues exceeded expenditures by \$204,985 during the year.

Town of Wellington, Colorado
Management's Discussion and Analysis
December 31, 2023

- Street Fund revenues exceeded expenditures by \$575,729 in 2023, increasing fund balance to \$5.0 million.
- In the Park Fund, net change in fund balance was \$223,119 in 2023, and the end of year fund balance was \$2.3 million.
- The Conservation Trust Fund reported an increase in fund balance of \$42,293 in 2023 and no expenditures, bringing ending fund balance to \$1.0 million.

Proprietary Funds

- The Water Fund operating expenses exceeded operating revenue by \$98,817 in 2023. Nonoperating revenue added \$535,888, generating a net income before capital contributions and transfers of \$437,071. With capital contributions and transfers, including a \$573,000 transfer from the General Fund, the change in net position for 2023 was \$1.9 million. Following a restatement of the net position at the beginning of the year of \$1.2 million, the net position of the Water Fund for 2023 was \$47.1 million.
- The Sewer Fund had an operating loss of \$30,057, and a net expense before capital contributions and transfers of \$907,254, including \$661,776 in depreciation and \$1.3 million in interest expense. After plant investment fees and a \$312,000 transfer from the General Fund are factored in, the Sewer Fund's net position in 2023 remained flat at \$23.2 million.
- The Drainage Fund net operating expense in 2023 was \$32,328. Including nonoperating revenues, the fund's net position increased \$228,901 to \$4.2 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis serve as an introduction to the Town of Wellington's basic financial statements, which are comprised of three components: 1) government-wide financial statements 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information that supports the basic financial statements.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Town of Wellington's finances. These statements are prepared in a manner similar to a private-sector business using the accrual basis of accounting and economic resources measurement focus.

Town of Wellington, Colorado
Management's Discussion and Analysis
December 31, 2023

Statement of Net Position. The Statement of Net Position presents information on all the Town of Wellington's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between the categories reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town of Wellington is improving or deteriorating.

Statement of Activities. The Statement of Activities presents information showing how the Town of Wellington's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both government-wide financial statements distinguish the functions of the Town of Wellington that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business type activities*). The governmental activities of the Town of Wellington include general government, public safety, public works, planning, library, parks, and recreation. The business-type activities of the Town of Wellington include water, sewer, and storm drainage operations.

The government-wide financial statements include only the Town of Wellington itself (known as the *primary government*) and can be found on page 4 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Wellington, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All funds of the Town of Wellington can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Town of Wellington, Colorado
Management's Discussion and Analysis
December 31, 2023

Governmental funds. Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending. The funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental funds statements provide a detailed short-term view to cash, the governmental fund operations, and the basic services it provides. These statements help one determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds are described in reconciliations on pages 7 and 9. The basic governmental fund financial statements can be found on pages 6 to 9 of this report.

Proprietary funds. The Town of Wellington currently maintains one type of proprietary fund, called enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Town of Wellington uses enterprise funds to account for its sewer, water, and storm drainage operations.

Business-type activities are reported providing the same type of information as the government-wide financial statements, only in more detail. The business-type financial statements provide separate information for sewer, water and storm drainage operations, which are major enterprise funds of the Town of Wellington. The basic proprietary fund financial statements detailing the business-type activities can be found on pages 10 to 12 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the Town. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the Town of Wellington's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Additional information on the Town's Fiduciary Fund (Library Trust Fund) can be found on pages 13 and 14 of this report.

Notes to the financial statements. The notes provide significant additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15 to 27 of this report.

Town of Wellington, Colorado
Management's Discussion and Analysis
December 31, 2023

Other information. In addition to the basic financial statements and accompanying notes, this report also presents required and certain other supplementary information concerning the Town of Wellington's budget comparison statements for the General Fund, non-major Conservation Trust Fund and the Town's three major enterprise funds Water, Sewer and Storm Drainage. The other supplementary information can be found on pages 28 to 39 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

A significant portion of the Town's net position (60.9%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related outstanding debt used to acquire those assets, and accumulated depreciation. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Unrestricted net position may be used to meet the Town's ongoing obligations to citizens and creditors. Below and on the following pages is condensed financial information for fiscal year 2023 compared with 2022 totals.

Town of Wellington, Colorado
Management's Discussion and Analysis
December 31, 2023

Condensed Statement of Net Position

	2023				
	Governmental Activities	Business-Type Activities	Totals		2022 Totals
ASSETS					
Current Assets	\$21,155,811	\$54,127,062	\$75,282,873		\$109,604,189
Capital Assets	18,773,137	96,839,613	115,612,750		81,866,477
Total Assets	39,928,948	150,966,675	190,895,623		191,470,666
DEFERRED OUTFLOWS OF FINANCIAL RESOURCES					
	-	838	838		838
LIABILITIES					
Current Liabilities	1,349,164	8,835,944	10,185,108		14,459,566
Noncurrent Liabilities	638,500	65,000,411	65,638,911		67,777,275
Total Liabilities	1,987,664	73,836,355	75,824,018		82,236,841
DEFERRED INFLOWS OF FINANCIAL RESOURCES					
	2,223,390	2,623,337	4,846,727		1,770,336
NET POSITION					
Net Investment in Capital Assets	18,247,169	48,851,720	67,098,889		67,084,325
Restricted for:					
Emergencies	190,000	-	190,000		125,000
Other Purposes	5,438,778	-	5,438,778		7,435,329
Unrestricted	11,841,947	25,656,101	37,498,048		32,819,673
Total Net Position	\$35,717,894	\$74,507,821	\$110,225,715		\$107,464,327

The restricted portion of net position (5.1%) represents resources that are subject to external restrictions on how they may be used, such as street paving, maintenance, and open space and parks. The remaining balance of unrestricted net position of \$37.5 million may be used to meet the Town's ongoing obligations to citizens and creditors.

The table and discussion continued below and on the next page focuses on changes in net position of the Town's governmental and business-type activities.

Town of Wellington, Colorado
Management's Discussion and Analysis
December 31, 2023

Condensed Statement of Activities

2023					
	Governmental Activities		Business-Type Activities	Totals	2022 Totals
REVENUES					
Program Revenues					
Charges for Services	\$503,948		\$7,219,790	\$7,723,738	\$8,485,883
Operating Grants and Contributions	458,075		97,679	555,754	2,520,785
Capital Grants and Contributions	-		1,562,636	1,562,636	1,962,992
General Revenues					
Property Taxes	1,873,551		111,282	1,984,833	1,824,606
Sales and Use Taxes	5,995,854		-	5,995,854	6,101,904
Franchise Taxes	207,363		-	207,363	2234,962
Investment Income	661,781		1,252,167	1,913,948	618,272
Other	341,492		33,440	374,932	371,320
Transfers	(885,000)		885,000	-	-
Total Revenues and Transfers					
	9,157,064		11,161,994	20,319,058	22,120,724
EXPENSES					
General Government	5,052,942		-	5,052,942	2,285,434
Public Safety	1,822,394		-	1,822,394	1,655,435
Public Works	1,477,952		-	1,477,952	3,022,364
Parks and Recreation	275,699		-	275,699	680,113
Water Utility	-		4,730,163	4,730,163	6,254,116
Wastewater Utility	-		3,535,318	3,535,318	3,849,281
Stormwater Utility	-		720,216	720,219	574,303
Total Expenses					
	8,628,987		8,985,697	17,614,684	18,321,046
Change in Net Position					
	528,077		2,176,297	2,704,374	3,799,678
Net Position, Beginning of Year					
	33,890,698		73,573,629	107,464,327	103,664,649
Prior Period Restatement	1,299,119		(1,242,105)	57,014	-
Net Position, Beginning (as restated)					
	35,189,817		72,331,524	107,521,341	103,664,649
Net Position, End of Year					
	\$35,717,894		\$74,507,821	\$110,225,715	\$107,464,327

Town of Wellington, Colorado
Management's Discussion and Analysis
December 31, 2023

FINANCIAL ANALYSIS OF THE TOWN'S FUNDS

Governmental funds. The focus of the Town of Wellington's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town of Wellington's financing requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of 2023, the Town of Wellington's governmental funds (General, Streets, Parks, and Conservation Trust Funds) reported combined ending fund balances of \$17.6 million, an increase of \$1.0 million over the combined governmental fund balances of the previous year. Approximately 56% of this combined fund balance constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of fund balance is otherwise classified to indicate that it is not available for new spending because the asset itself is in a non-spendable form (e.g., prepaid expenses) or that portions of fund balance have been restricted or committed to specific purposes (e.g. streets and parks) as follows:

Restricted	\$1,191,488
Committed	6,476,134
Unassigned	9,915,635
Total	17,583,257

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund accounts for all the general services provided by the Town. At the end of 2023, the fund balance of the General Fund totaled \$9.3 million, an increase of \$204,985 over the fund balance at the end of 2022. The General Fund's primary source of revenue is property and sales taxes and to a lesser degree, fees for franchise agreements and services such as building permits and plan checking.

Property tax revenues of \$1.9 million came in over budget estimates for 2023, and sale and use taxes exceeded budget estimates at \$3.0 million for the year. These two revenue sources accounted for 78% of all General Fund revenues, which totaled \$6.2 million in 2023. Charges for services and investment income also exceeded estimates for the year, coming in at \$115,707 and \$395,551, respectively.

Town of Wellington, Colorado
Management's Discussion and Analysis
December 31, 2023

In 2023, expenditures in the General Fund totaled \$5.1 million. This is \$315,156 under budgeted expenses due primarily to variances in professional services and personnel services in general government of \$159,915 and \$55,505 respectively. Additionally, cemetery expenses came in \$27,194 lower than budgeted.

In 2023, unlike 2022 and previous years, administrative services provided by the General Fund were directly charged to the Street, Water, Sewer, Drainage, and Park Funds. This methodology provides for full costing of services in these funds. Previous years tracked this expense through overhead allocation transfers from the Street, Water, Sewer, Drainage, and Park Funds to the General Fund. As such overhead allocation transfers were not needed in 2022, personnel services in each of the Street, Water, Sewer, Drainage, and Park Funds were allocated additional funds in the 2023 budget, all of which had a positive variance and did not exceed the budgeted amounts.

CAPITAL ASSET ADMINISTRATION

Capital assets. The Town of Wellington's net investment in capital assets for its governmental and business type activities as of December 31, 2023 and 2022, amounted to \$115.6 million (net of accumulated depreciation and debt) and \$83.2 million, respectively. This investment in capital assets includes land, buildings and improvements, machinery and equipment, park facilities and roads.

Town of Wellington
Capital Assets at Year End

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land and Water Rights:	\$2,073,796	\$2,073,796	\$8,432,324	\$8,432,324	\$10,506,120	\$10,506,120
Buildings and Improvements:	1,766,415	1,801,231	-	-	1,766,415	1,801,231
Infrastructure:	4,628,826	4,847,592	-	-	4,628,826	4,847,592
Streets and Improvements:	10,246,194	10,737,796	-	-	10,246,194	10,737,796
Equipment:	57,906	88,167	-	-	57,906	88,167
Utility Systems and Equipment:	-	-	30,601,932	32,041,749	30,601,932	32,041,749
Construction in Progress:	-	-	57,805,357	23,142,939	57,805,357	23,142,939
TOTAL	\$18,773,137	\$19,548,582	\$96,839,613	\$63,617,012	\$115,612,750	\$83,165,594

Town of Wellington, Colorado
Management's Discussion and Analysis
December 31, 2023

Additional information on the Town's capital assets can be found on pages 21 and 22 of this report.

DEBT ADMINISTRATION

Long-term debt. At the end of 2023, the Town of Wellington had total debt outstanding of \$65.4 million, compared with \$67.5 million in 2022 (not including \$191,849 in accrued compensated absences at year end). The Town's debt represents bonds and loans secured solely by specified revenue sources, such as Water and Sewer Fund user fees.

Town of Wellington
Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
2014 Park Fund Loan:	\$525,968	\$781,321	-	-	\$525,968	\$781,321
1984 GO Bond – Water:	-	-	-	\$28,000	-	\$28,000
2019 CWRPDA – Water:	-	-	\$19,864,051	\$20,932,534	\$19,864,051	\$20,932,534
- Premium:	-	-	\$441,732	\$541,241	\$441,732	\$541,241
2022 WWTP – Loan Payable:	-	-	\$41,993,726	\$42,441,425	\$41,993,726	\$42,441,425
- Premium:			\$2,621,585	\$2,791,342	\$2,621,585	\$2,791,342
TOTAL	\$525,968	\$781,321	\$64,921,094	\$66,804,105	\$65,447,062	\$67,515,863

Additional information on the Town's long-term debt can be found on pages 22 to 25.

Town of Wellington, Colorado
Management's Discussion and Analysis
December 31, 2023

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Annual Budget guides the efficient and effective use of Town resources, focusing on the highest priorities of the Town's citizens as represented by the Board of Trustees (the Board). Through the Budget process, the Board establishes priorities and allocates resources to meet their goals. With the approval of the 2023 Budget, the Board appropriated \$51.6 million for expenditure in that year (not including transfers), a 2.9% increase over the budget in 2022. This amount was made up of \$18.9 million for operations in all funds and \$32.7 million for capital projects. The largest share of the capital projects budget went to the Water Treatment and Wastewater Treatment Plant expansion projects.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Town of Wellington's finances for all those with an interest in the Town's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to: Town of Wellington Finance Department, 8225 Third Street (PO Box 127), Wellington, Colorado 80549.

Basic Financial Statements

Town of Wellington, Colorado
Statement of Net Position
December 31, 2023

	Governmental Activities	Business-Type Activities	Totals
Assets			
Cash and Investments	\$ 18,035,982	\$ 22,958,633	\$ 40,994,615
Property Taxes Receivable	2,223,390	-	2,223,390
Accounts Receivable	89,539	3,974,625	4,064,164
Other Receivables	806,900	2,193,377	3,000,277
Cash with Fiscal Agent	-	24,932,511	24,932,511
Inventory	-	67,916	67,916
Capital Assets, <i>Not Being Depreciated</i>	2,073,796	66,237,681	68,311,477
Capital Assets, <i>Net of Accumulated Depreciation</i>	16,699,341	30,601,932	47,301,273
 Total Assets	 <u>39,928,948</u>	 <u>150,966,675</u>	 <u>190,895,623</u>
Deferred Outflows of Resources			
Loss on Debt Refunding, <i>Net of Accumulated Amortization</i>	-	838	838
Liabilities			
Accounts Payable	917,039	7,919,993	8,837,032
Retainage Payable	137,071	151,736	288,807
Accrued Salaries and Benefits	222,487	-	222,487
Accrued Interest Payable	-	760,715	760,715
Deposits and Escrows	72,567	3,500	76,067
Noncurrent Liabilities			
Due Within One Year	263,014	2,028,922	2,291,936
Due in More Than One Year	375,486	62,971,489	63,346,975
 Total Liabilities	 <u>1,987,664</u>	 <u>73,836,355</u>	 <u>75,824,019</u>
Deferred Inflows of Resources			
Deferred Property Taxes	2,223,390	-	2,223,390
Unearned Revenue	-	2,623,337	2,623,337
 Deferred Inflows of Resources	 <u>2,223,390</u>	 <u>2,623,337</u>	 <u>4,846,727</u>
Net Positions			
Net Investment in Capital Assets	18,247,169	48,851,720	67,098,889
Restricted for:			
Street Paving and Maintenance	4,437,290	-	4,437,290
Open Space and Parks	1,001,488	-	1,001,488
Emergencies	190,000	-	190,000
Unrestricted	11,841,947	25,656,101	37,498,048
 Total Net Position	 <u>\$ 35,717,894</u>	 <u>\$ 74,507,821</u>	 <u>\$ 110,225,715</u>

See Notes to the Financial Statements.

Town of Wellington, Colorado
Statement of Activities
For the Year Ended December 31, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position		Totals
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	
Primary Government							
<i>Governmental Activities</i>							
General Government	\$ 5,052,942	\$ 317,497	\$ 108,764	\$ -	\$ (4,626,681)	\$ -	\$ (4,626,681)
Public Safety	1,822,394	29,153	-	-	(1,793,241)	-	(1,793,241)
Public Works	1,477,952	253	349,311	-	(1,128,388)	-	(1,128,388)
Parks and Recreation	275,699	157,045	-	-	(118,654)	-	(118,654)
Total Governmental Activities	8,628,987	503,948	458,075	-	(7,666,964)	-	(7,666,964)
<i>Business-Type Activities</i>							
Water Utility	4,730,163	4,344,780	-	913,819	-	528,436	528,436
Wastewater Utility	3,535,318	2,187,139	-	648,817	-	(699,362)	(699,362)
Storm Water Utility	720,216	687,871	97,679	-	-	65,334	65,334
Total Business-Type	8,985,697	7,219,790	97,679	1,562,636	-	(105,592)	(105,592)
Total Primary Government	\$ 17,614,684	\$ 7,723,738	\$ 555,754	\$ 1,562,636	(7,666,964)	(105,592)	(7,772,556)
General Revenues							
Property Taxes					1,873,551	111,282	1,984,833
Sales and Use Taxes					5,995,854	-	5,995,854
Other Taxes					4,576	-	4,576
Impact Taxes					285,107	-	285,107
Cigarette Taxes					10,613	-	10,613
Franchise Taxes					207,363	-	207,363
Investment Income					661,781	1,252,167	1,913,948
Other Revenues					37,269	-	37,269
Gain (Loss) on Disposal of Assets					3,927	33,440	37,367
Transfers					(885,000)	885,000	-
Total General Revenues and Transfers					8,195,041	2,281,889	10,476,930
Change in Net Position					528,077	2,176,297	2,704,374
Net Position, Beginning of Year <i>As Originally Stated</i>					33,890,698	73,573,629	107,464,327
Restatement					1,299,119	(1,242,105)	57,014
Net Position, Beginning of Year <i>As Restated</i>					35,189,817	72,331,524	107,521,341
Net Position, End of Year					\$ 35,717,894	\$ 74,507,821	\$ 110,225,715

See Notes to the Financial Statements.

Town of Wellington, Colorado
Balance Sheet
Governmental Funds
December 31, 2023

	General	Street	Park	(Nonmajor) Conservation Trust	Totals
Assets					
Cash and Investments	\$ 9,981,613	\$ 4,998,623	\$ 2,054,258	\$ 1,001,488	\$ 18,035,982
Property Taxes Receivable	2,223,390	-	-	-	2,223,390
Accounts Receivable	12,551	63,900	13,088	-	89,539
Other Receivable	510,054	155,674	141,172	-	806,900
Total Assets	<u>\$ 12,727,608</u>	<u>\$ 5,218,197</u>	<u>\$ 2,208,518</u>	<u>\$ 1,001,488</u>	<u>\$ 21,155,811</u>
Liabilities					
Accounts Payable	\$ 765,306	\$ 205,178	\$ (53,445)	\$ -	\$ 917,039
Retainage Payable	137,071	-	-	-	137,071
Accrued Salaries and Benefits	222,487	-	-	-	222,487
Deposits and Escrow	72,567	-	-	-	72,567
Total Liabilities	<u>1,197,431</u>	<u>205,178</u>	<u>(53,445)</u>	<u>-</u>	<u>1,349,164</u>
Deferred Inflows of Resources					
Deferred Property Taxes	<u>2,223,390</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,223,390</u>
Deferred Inflows of Resources	<u>2,223,390</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,223,390</u>
Fund Balances					
Restricted:					
Emergencies	190,000	-	-	-	190,000
Open Space	-	-	-	1,001,488	1,001,488
Committed to:					
Capital Improvements	-	4,437,290	2,038,844	-	6,476,134
Unrestricted, Unassigned	<u>9,116,787</u>	<u>575,729</u>	<u>223,119</u>	<u>-</u>	<u>9,915,635</u>
Total Fund Balances	<u>9,306,787</u>	<u>5,013,019</u>	<u>2,261,963</u>	<u>1,001,488</u>	<u>17,583,257</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 12,727,608</u>	<u>\$ 5,218,197</u>	<u>\$ 2,208,518</u>	<u>\$ 1,001,488</u>	<u>\$ 21,155,811</u>

Town of Wellington, Colorado
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2023

Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:

Total Fund Balances of Governmental Funds	\$ 17,583,257
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds	18,773,137
Long-term liabilities and related items are not due and payable in the current year and, therefore, are not reported in governmental funds:	
Park Loan Payable	(525,968)
Compensated Absences Payable	<u>(112,532)</u>
Total Net Position of Governmental Activities	\$ <u>35,717,894</u>

Town of Wellington, Colorado
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2023

	General	Street	Park	(Nonmajor) Conservation Trust	Totals
Revenues					
Taxes	\$ 5,072,610	\$ 1,571,090	\$ 1,448,257	\$ -	\$ 8,091,957
Licenses and Permits	486,897	349,311	-	-	836,208
Intergovernmental	108,764	253	91,350	-	200,367
Charges for Services	29,153	-	-	-	29,153
Fines and Forfeitures	115,707	-	65,695	-	181,402
Investment Income	395,551	87,634	136,303	42,293	661,781
Miscellaneous	2,791	3,389	35,016	-	41,196
Total Revenues	6,211,473	2,011,677	1,776,621	42,293	10,042,064
Expenditures					
Current					
General Government	2,875,998	-	-	-	2,875,998
Public Safety	1,822,394	-	-	-	1,822,394
Public Works	412,723	914,581	-	-	1,327,304
Parks and Recreation	10,373	-	1,262,363	-	1,272,736
Capital Outlay	-	521,367	21,680	-	543,047
Debt Service					
Principal	-	-	253,902	-	253,902
Interest and Fees	-	-	15,557	-	15,557
Total Expenditures	5,121,488	1,435,948	1,553,502	-	8,110,938
Excess of Revenues Over (Under) Expenditures	1,089,985	575,729	223,119	42,293	1,931,126
Other Financing Sources (Uses)					
Transfers Out	(885,000)	-	-	-	(885,000)
Total Other Financing Sources (Uses)	(885,000)	-	-	-	(885,000)
Net Change in Fund Balances	204,985	575,729	223,119	42,293	1,046,126
Fund Balances, Beginning of Year	9,101,802	4,437,290	2,038,844	959,195	16,537,131
Fund Balances, End of Year	\$ 9,306,787	\$ 5,013,019	\$ 2,261,963	\$ 1,001,488	\$ 17,583,257

See Notes to the Financial Statements.

Town of Wellington, Colorado
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
Governmental Funds
For the Year Ended December 31, 2023

Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:

Net Change in Fund Balances of Governmental Funds	\$ 1,046,126
Capital outlays to purchase or construct capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are capitalized in the statement of net position and are allocated over their estimated useful lives as annual depreciation expense in the statement of activities.	
Capital Outlay	375,391
Depreciation Expense	(1,150,837)
Repayments of debt principal are expenditures in governmental funds, but the repayments reduce long-term liabilities in the statement of net position and do not affect the statement of activities.	
Park Loan Payable	255,353
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Accrued Interest Payable	<u>2,044</u>
Change in Net Position of Governmental Activities	<u>\$ 528,077</u>

Town of Wellington, Colorado
Statement of Net Position
Proprietary Funds
December 31, 2023

	Water	Sewer	Drainage	Totals
Assets				
<i>Current Assets</i>				
Cash and Investments	\$ 17,929,367	\$ 3,460,379	\$ 1,568,887	\$ 22,958,633
Property Tax Receivable	-	-	-	-
Accounts Receivable	3,738,907	2,357,910	71,185	6,168,002
Cash with Fiscal Agent	2,901,721	22,030,790	-	24,932,511
Inventory	54,722	13,194	-	67,916
Total Current Assets	<u>24,624,717</u>	<u>27,862,273</u>	<u>1,640,072</u>	<u>54,127,062</u>
<i>Noncurrent Assets</i>				
Capital Assets, <i>Not Being Depreciated</i>	33,724,763	32,476,620	36,298	66,237,681
Capital Assets, <i>Net of Accumulated Depreciation</i>	13,879,188	14,204,127	2,518,617	30,601,932
Total Noncurrent Assets	<u>47,603,951</u>	<u>46,680,747</u>	<u>2,554,915</u>	<u>96,839,613</u>
 Total Assets	 <u>72,228,668</u>	 <u>74,543,020</u>	 <u>4,194,987</u>	 <u>150,966,675</u>
Deferred Outflows of Resources				
Loss on Debt Refunding, <i>Net of Accumulated Amortization</i>	<u>838</u>	<u>-</u>	<u>-</u>	<u>838</u>
Liabilities				
<i>Current Liabilities</i>				
Accounts Payable	1,892,515	6,025,074	2,404	7,919,993
Retainage Payable	79,467	72,269	-	151,736
Accrued Salaries and Benefits	-	-	-	-
Deposits and Escrow	3,500	-	-	3,500
Accrued Interest Payable	154,212	606,503	-	760,715
Deferred Revenue	-	-	-	-
Current Portion of Noncurrent Liabilities	1,091,978	936,944	-	2,028,922
Total Current Liabilities	<u>3,221,672</u>	<u>7,640,790</u>	<u>2,404</u>	<u>10,864,866</u>
<i>Noncurrent Liabilities</i>				
Accrued Compensated Absences	31,218	39,295	8,804	79,317
Bonds Payable	19,213,805	43,678,367	-	62,892,172
Total Noncurrent Liabilities	<u>19,245,023</u>	<u>43,717,662</u>	<u>8,804</u>	<u>62,971,489</u>
 Total Liabilities	 <u>22,466,695</u>	 <u>51,358,452</u>	 <u>11,208</u>	 <u>73,836,355</u>
Deferred Inflows of Resources				
Deferred Property Taxes	-	-	-	-
Unearned Revenue	2,623,337	-	-	2,623,337
	<u>2,623,337</u>	<u>-</u>	<u>-</u>	<u>2,623,337</u>
Net Position				
Net Investment in Capital Assets	28,276,156	18,031,857	2,543,707	48,851,720
Unrestricted	<u>18,863,318</u>	<u>5,152,711</u>	<u>1,640,072</u>	<u>25,656,101</u>
 Total Net Position	 <u>\$ 47,139,474</u>	 <u>\$ 23,184,568</u>	 <u>\$ 4,183,779</u>	 <u>\$ 74,507,821</u>

See Notes to the Financial Statements.

Town of Wellington, Colorado
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2023

	Water	Sewer	Drainage	Totals
Operating Revenues				
Charges for Services	\$ 4,344,780	\$ 2,187,139	\$ 687,888	\$ 7,219,807
Total Operating Revenues	4,344,780	2,187,139	687,888	7,219,807
Operating Expenses				
Management Fees	1,533,649	-	-	1,533,649
Personnel Service	-	-	-	-
Operations and Maintenance	1,816,901	1,512,828	599,204	3,928,933
Capital Outlay	298,418	42,592	-	341,010
Depreciation	794,629	661,776	121,012	1,577,417
Total Operating Expenses	4,443,597	2,217,196	720,216	7,381,009
Net Operating Income	(98,817)	(30,057)	(32,328)	(161,202)
Nonoperating Revenues (Expenses)				
Tax Revenue and Impact Fees	-	-	111,282	111,282
Intergovernmental Revenue	-	-	97,679	97,679
Insurance Proceeds	25,649	7,603	-	33,252
Investment Income	796,642	403,257	52,268	1,252,167
Interest Expense	(286,566)	(1,318,122)	-	(1,604,688)
Gain (Loss) on Disposal of Assets	163	8	-	171
Total Nonoperating Revenues (Expenses)	535,888	(907,254)	261,229	(110,137)
Net Income Before Capital Contributions and Transfers	437,071	(937,311)	228,901	(271,339)
Capital Contributions and Transfers				
Plant Investment Fees	700,271	648,817	-	1,349,088
Cash in Lieu of Fees	213,548	-	-	213,548
Transfers In	573,000	312,000	-	885,000
Change in Net Position	1,923,890	23,506	228,901	2,176,297
Net Position, Beginning of Year				
As Originally Stated	46,457,689	23,161,062	3,954,878	73,573,629
Restatement	(1,242,105)	-	-	(1,242,105)
Net Position, Beginning of Year				
As Restated	45,215,584	23,161,062	3,954,878	72,331,524
Net Position, End of Year	\$ 47,139,474	\$ 23,184,568	\$ 4,183,779	\$ 74,507,821

See Notes to the Financial Statements.

Town of Wellington, Colorado
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

	Water	Sewer	Drainage	Totals
Cash Flows From Operating Activities				
Cash Received from Customers	\$ 1,159,200	\$ 80,578	\$ 692,457	\$ 1,932,235
Cash Payments to Employees	(867,333)	(824,413)	(132,620)	(1,824,366)
Cash Payments to Vendors and Suppliers	(5,504,089)	(427,033)	(465,261)	(6,396,383)
Net Cash Provided by Operating Activities	(5,212,222)	(1,170,868)	94,576	(6,288,514)
Cash Flows From Noncapital Financing Activities				
Transfers to Other Funds, net	573,000	312,000	-	885,000
Net Cash Used in Noncapital Financing Activities	573,000	312,000	-	885,000
Cash Flows From Capital and Related Financing Activities				
Tap Fees Received	18,760,304	19,526,926	111,282	38,398,512
Intergovernmental Receipts	(90,315)	-	97,679	7,364
Plant Investment Fees	700,271	648,817	-	1,349,088
Cash Received in Lieu of Fees	213,548	-	-	213,548
Purchase of Capital Assets	(16,293,514)	(18,470,205)	(36,298)	(34,800,017)
Debt Principal Payments	(926,726)	(447,699)	-	(1,374,425)
Debt Interest Payments	(295,108)	(1,472,930)	-	(1,768,038)
Net Cash Provided by (Used in) Capital and Related Financing Activities	2,068,460	(215,091)	172,663	2,026,032
Cash Flows From Investing Activities				
Issuance Proceeds	25,649	7,603	-	33,252
Interest Received	527,376	403,257	52,268	982,901
Gain/Loss	163	8	-	171
Net Cash Provided by (Used in) Capital and Related Financing Activities	553,188	410,868	52,268	1,016,324
Net Increase in Cash	(2,017,574)	(663,091)	319,507	(2,361,158)
Cash, Beginning of Year	19,946,941	4,123,470	1,249,380	25,319,791
Cash, End of Year	<u>\$ 17,929,367</u>	<u>\$ 3,460,379</u>	<u>\$ 1,568,887</u>	<u>\$ 22,958,633</u>
Reconciliation of Net Operating Income to Net Cash Provided by (Used in) Operating Activities				
Net Operating Income	\$ (98,817)	\$ (30,057)	\$ (32,328)	\$ (161,202)
Adjustments to Reconcile Net Operating Income to Net Cash Provided by (Used in) Operating Activities				
Depreciation	794,629	661,776	121,012	1,577,417
Changes in Assets and Liabilities				
Accounts Receivable	(3,185,580)	(2,106,561)	4,569	(5,287,572)
Accounts Payable and Accrued Expenses	(2,722,454)	303,974	1,323	(2,417,157)
Net Cash Provided by (Used in) Operating Activities	<u>\$ (5,212,222)</u>	<u>\$ (1,170,868)</u>	<u>\$ 94,576</u>	<u>\$ (6,288,514)</u>

See Notes to the Financial Statements.

Town of Wellington, Colorado
Statement of Net Position
Fiduciary Funds
December 31, 2023

	Library Custodial Trust
Assets	
Cash and Investments	\$ <u>557,505</u>
Total Assets	\$ <u><u>557,505</u></u>
Net Position	
Restricted Net Position	\$ <u>557,505</u>
Total Net Position	\$ <u><u>557,505</u></u>

Town of Wellington, Colorado
Statement of Changes in Net Position
Fiduciary Funds
For the Year Ended December 31, 2023

	Library Custodial Trust
Revenues	
Impact Fees	\$ 15,750
Total Revenues	<u>15,750</u>
Net Change in Fund Balances	15,750
Fund Balances, Beginning of Year	<u>541,755</u>
Fund Balances, End of Year	<u><u>\$ 557,505</u></u>

Town of Wellington, Colorado

Notes to Financial Statements

December 31, 2023

Note 1: Summary of Significant Accounting Policies

The Town of Wellington, Colorado (the Town) was founded on November 10, 1905 as a statutory town. The Town's major operations include general government, public safety, public works, parks and recreation, economic development, and the library.

The financial statements of the Town of Wellington, Colorado (the Town) have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town's accounting policies are described below.

Reporting Entity

The financial reporting entity consists of the Town, organizations for which the Town is financially accountable and organizations that raise and hold economic resources for the direct benefit of the Town. All funds, organizations, institutions, agencies, departments, and offices that are not legally separate are part of the Town. Legally separate organizations for which the Town is financially accountable are considered part of the reporting entity. Financial accountability exists if the Town appoints a voting majority of the organization's governing board and is able to impose its will on the organization, or if there is a potential for the organization to provide benefits to, or impose financial burdens on, the Town.

Based on the application of this criteria, the Town does not include additional organizations in its reporting entity.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Exceptions to this general rule are charges for interfund services that are reasonably equivalent to the services provided. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of the given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*. Internally dedicated resources are reported as general revenues rather than as program revenues.

Town of Wellington, Colorado

Notes to Financial Statements

December 31, 2023

Note 1: Summary of Significant Accounting Policies (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Separate financial statements are provided for governmental funds and proprietary funds. Major individual funds are reported as separate columns in the fund financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collected within the current year or soon enough thereafter to pay liabilities of the current year. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current year.

Taxes, intergovernmental revenues, and interest associated with the current year are considered to be susceptible to accrual and so have been recognized as revenues of the current year. All other revenues are considered measurable and available only when cash is received by the Town.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a fund's principal ongoing operations. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for a specific use, it is the Town's practice to use restricted resources first, then unrestricted resources as they are needed.

In the fund financial statements, the Town reports the following major governmental funds:

The *General Fund* is the Town's primary operating fund. It accounts for all financial resources of the Town, except those accounted for in another fund.

Town of Wellington, Colorado

Notes to Financial Statements

December 31, 2023

Note 1: Summary of Significant Accounting Policies (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

(Continued)

The *Street Fund*, a special revenue fund, accounts for motor vehicle ownership taxes, motor vehicle registration taxes and highway user taxes. In addition, this fund accounts for impact fees relating to new construction from building permits. Amounts collected are disbursed for the maintenance of the Town's streets and alleys.

The *Park Fund*, a special revenue fund, accounts for sales taxes, use taxes, motor vehicle use taxes, and open space sales taxes. In addition, this fund accounts for impact fees relating to new construction from building permits. Amounts collected are disbursed for the maintenance of the Town's parks and open spaces.

In addition, the Town reports the following major proprietary funds:

The *Water Fund* accounts for the financial activities associated with the provision of water services to the Town residents.

The *Sewer Fund* accounts for the financial activities associated with the operation and maintenance of the sewer system.

Assets, Liabilities and Net Position/Fund Balances

Cash Equivalents - For purposes of the statement of cash flows, cash equivalents include investment with original maturities of three months or less.

Receivables - Receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Prepaid Expenses - Certain payments to vendors reflect costs applicable to future years and are reported as prepaid expenses using the consumption method.

Capital Assets - Capital assets, which include land, buildings, utility systems, equipment, and all infrastructure owned by the Town, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and the proprietary funds in the fund financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at the acquisition value on the date of donation. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized.

Town of Wellington, Colorado

Notes to Financial Statements

December 31, 2023

Note 1: Summary of Significant Accounting Policies (Continued)

Assets, Liabilities and Net Position/Fund Balances (Continued)

Capital assets are depreciated using the straight-line method over the following estimated useful lives.

Buildings and Improvements	10 - 40 years
Improvements Other than Buildings	5 - 50 years
Infrastructure	20 - 40 years
Machinery and Equipment	5 - 20 years
Utility Systems	50 years

Deferred Inflows of Resources - Property taxes earned but levied for a subsequent year are reported as deferred inflows of resources in the financial statements.

Compensated Absences - Employees of the Town are allowed to accumulate unused vacation and sick leave up to a maximum based on years of service. Upon termination of employment from the Town, employees with at least ten years of service will be paid for one-third of their accumulated sick leave up to a maximum of 320 hours, and for all accumulated vacation leave up to a maximum of 240 hours, at their current pay rate.

A liability for these compensated absences is reported when earned in the proprietary funds and when due in the governmental funds. A long-term liability has been reported in the government-wide financial statement for the accrued compensated absences.

Long-Term Debt - In the government-wide financial statements and the proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities. Debt premiums, discounts and accounting losses resulting from debt refunding's are deferred and amortized over the life of the debt using the straight-line method. In the governmental fund financial statements, the face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing uses.

Debt issuance costs, whether or not withheld from the debt proceeds, are reported as current expenses or expenditures.

Net Position/Fund Balances - In the government-wide and fund financial statements, net position and fund balances are restricted when constraints placed on the use of resources are externally imposed. In the fund financial statements, governmental funds report committed fund balances when the Board of Trustees approves an ordinance that places constraints on the use of resources for a specific purpose. Assigned fund balances arise from an informal action of the Board of Trustees.

The Town has not established a formal policy for its use of restricted and unrestricted fund balances. However, if both restricted and unrestricted fund balances are available for a specific purpose, the Town uses restricted fund balances first, followed by committed, assigned, and unassigned balances.

Town of Wellington, Colorado

Notes to Financial Statements

December 31, 2023

Note 1: Summary of Significant Accounting Policies (Continued)

Property Taxes

Property taxes attach as an enforceable lien on property on January 1, are levied the following December, and collected in the subsequent calendar year. Taxes are payable in full on April 30 or in two installments on February 28 and June 15. The County Treasurer's Office collects property taxes and remits to the Town on a monthly basis. Since property tax revenues are collected in arrears during the succeeding year, receivables and corresponding deferred inflows of resources are reported at year end.

Subsequent Event

We have evaluated subsequent events through June 26, 2025. The date the financial statements were available to be issued.

Note 2: Cash and Investments

A summary of cash at December 31, 2023, follows:

	Total
Petty Cash	\$ 300
Cash in Bank	5,263,646
Cash Held in Colotrust	35,730,669
Total	<u>\$ 40,994,615</u>

Cash is reported in the financial statements as follows:

	Total
Cash	\$ 40,994,615
Restricted Cash	-
Total	<u>\$ 40,994,615</u>

Cash Deposits

The Colorado Public Deposit Protection Act (PDPA) requires all local government entities to deposit cash in eligible public depositories. Eligibility is determined by State regulations. Amounts on deposit in excess of federal insurance levels must be collateralized by eligible collateral as determined by the PDPA. The PDPA allows the financial institution to create a single collateral pool for all public funds held. The pool is to be maintained by another institution or held in trust for all uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits. At December 31, 2023, the Town had bank deposits of \$4,133,516 collateralized with securities held by the financial institution's agent but not in the Town's name.

Town of Wellington, Colorado

Notes to Financial Statements

December 31, 2023

Note 2: Cash and Investments (Continued)

Investments

The Town is required to comply with State statutes which specify investment instruments meeting defined rating, maturity, and concentration risk criteria in which the Town may invest, which include the following. State statutes do not address custodial risk.

- Obligations of the United States and certain U.S. Agency securities
- Certain international agency securities
- General obligation and revenue bonds of U.S. local government entities
- Bankers' acceptances of certain banks
- Commercial paper
- Local government investment pools
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds
- Guaranteed investment contracts (GICs)

Interest Rate Risk - State statutes generally limit the maturity of investment securities to five years from the date of purchase unless the governing board authorizes the investment for a period in excess of five years.

Credit Risk - State statutes limit certain investments to those with specified ratings from nationally recognized statistical rating organizations, depending on the type of investment.

Concentration of Credit Risk - State statutes do not limit the amount the Town may invest in one issuer of investment securities, except for corporate securities.

Local Government Investment Pools - At December 31, 2023, the Town had \$36,221,447 invested in the Colorado Liquid Asset Trust (COLOTRUST). The pool is an investment vehicle established for local government entities in Colorado to pool surplus funds. The Colorado Division of Securities administers and enforces the requirements of creating and operating the pools. The pools operate in conformity with the Securities and Exchange Commission's Rule 2a-7. The pool is measured at the net asset value per share, with each share valued at \$1. The pool is rated AAAM by Standard and Poor's. Investments of the pool are limited to those allowed by State statutes. A designated custodial bank provides safekeeping and depository services in connection with the direct investment and withdrawal functions. The custodian's internal records identify the investments owned by the participating governments.

Restricted Cash and Investments

At December 31, 2023, the Town reported restricted cash of \$22,030,790 in the Sewer Fund and \$2,901,721 in the Water Fund. The restricted cash represents unspent loan proceeds.

Town of Wellington, Colorado
Notes to Financial Statements
December 31, 2023

Note 3: Capital Assets

Capital asset activity for governmental activities for the year ended December 31, 2023, is summarized below.

	Balance 12/31/22	Additions	Transfers	Deletions	Balance 12/31/23
Governmental Activities					
Capital Assets, <i>Not Being Depreciated</i>					
Land and Water Rights	\$ 2,073,796	\$ -	\$ -	\$ -	\$ 2,073,796
Total Capital Assets, <i>Not Being Depreciated</i>	2,073,796	-	-	-	2,073,796
Capital Assets, <i>Being Depreciated</i>					
Buildings and Improvements	2,165,670	-	-	-	2,165,670
Infrastructure	6,948,848	-	-	-	6,948,848
Streets and Improvements	25,500,894	375,392	-	-	25,876,286
Equipment	606,297	-	-	-	606,297
Total Capital Assets, <i>Being Depreciated</i>	35,221,709	375,392	-	-	35,597,101
Less Accumulated Depreciation					
Buildings and Improvements	(364,439)	(34,816)	-	-	(399,255)
Infrastructure	(2,101,256)	(218,766)	-	-	(2,320,022)
Streets and Improvements	(14,763,098)	(866,994)	-	-	(15,630,092)
Equipment	(518,130)	(30,261)	-	-	(548,391)
Total Accumulated Depreciation	(17,746,923)	(1,150,837)	-	-	(18,897,760)
Total Capital Assets, <i>Being Depreciated, net</i>	17,474,786	(775,445)	-	-	16,699,341
Governmental Activities Capital Assets, <i>net</i>	\$ 19,548,582	\$ (775,445)	\$ -	\$ -	\$ 18,773,137

Depreciation expense was charged to programs of the Town as follows:

Governmental Activities	Total
Public Safety	\$ 52,259
Public Works	866,994
Parks and Recreation	231,584
Total	\$ 1,150,837

Town of Wellington, Colorado
Notes to Financial Statements
December 31, 2023

Note 3: Capital Assets (Continued)

Capital asset activity for business-type activities for the year ended December 31, 2023, is summarized below.

Business-Type Activities	Balance 12/31/22	Additions	Transfers	Deletions	Balance 12/31/23
<i>Capital Assets, Not Being Depreciated</i>					
Land and Water Rights	\$ 8,432,324	\$ -	\$ -	\$ -	\$ 8,432,324
Construction in Progress	23,142,939	34,662,418	-	-	57,805,357
Total Capital Assets, Not Being Depreciated	31,575,263	34,662,418	-	-	66,237,681
<i>Capital Assets, Being Depreciated</i>					
Utilities Systems	49,555,232	86,882	-	-	49,642,114
Machinery and Equipment	2,562,666	50,718	-	-	2,613,384
Total Capital Assets, Being Depreciated	52,117,898	137,600	-	-	52,255,498
<i>Less Accumulated Depreciation</i>					
Utilities Systems	(18,598,457)	(1,360,582)	-	-	(19,959,039)
Machinery and Equipment	(1,477,692)	(216,835)	-	-	(1,694,527)
Total Accumulated Depreciation	(20,076,149)	(1,577,417)	-	-	(21,653,566)
Total Capital Assets, Being Depreciated, net	32,041,749	(1,439,817)	-	-	30,601,932
Business-Type Activities Capital Assets, net	\$ 63,617,012	\$ 33,222,601	\$ -	\$ -	\$ 96,839,613

Depreciation expense was charged to various business-type activities of the Town as follows:

Business-Type Activities	Total
Water	\$ 794,629
Sewer	661,776
Drainage	121,012
Total	\$ 1,577,417

Note 4: Long-Term Debt

Governmental Activities

Following is a summary of long-term debt transactions of the governmental activities for the year ended December 31, 2023:

Governmental Activities	Balance 12/31/22	Additions	Payments	Balance 12/31/23	Due Within One Year
2014 Park Fund Loan	\$ 781,321	\$ -	\$ (255,353)	\$ 525,968	\$ 259,892
Compensated Absences	112,532	-	-	112,532	3,122
Total	\$ 893,853	\$ -	\$ (255,353)	\$ 638,500	\$ 263,014

Town of Wellington, Colorado

Notes to Financial Statements

December 31, 2023

Note 4: Long-Term Debt (Continued)

Governmental Activities (Continued)

In 2014, the Town borrowed \$2,400,000 from First National Bank, with monthly principal and interest payments beginning in 2016 and maturing in 2029. The loan requires monthly payments of \$22,455 with interest fixed at 2.31%. The Park Fund is required to maintain a coverage ratio of 1.25% of the required debt service. For the year ended December 31, 2023, the Town met the coverage requirement.

Annual debt service requirements for the outstanding Certificate of Participation at December 31, 2023, were as follows:

Year Ended December 31,	Principal	Interest	Total
2024	\$ 259,892	\$ 9,568	\$ 269,460
2025	266,076	3,384	269,460
Total	\$ 525,968	\$ 12,952	\$ 538,920

Compensated absences are expected to be liquidated primarily with revenues of the General Funds.

Business-Type Activities

Following are the changes in long-term debt of the business-type activities for the year ended December 31, 2023:

	Balance 12/31/22	Additions	Payments	Balance 12/31/23	Due Within One Year
Business-Type Activities					
1984 GO Bond - Water	\$ 28,000	\$ -	\$ (28,000)	\$ -	\$ -
2019 CWRPDA - Water	20,932,534	-	(1,068,483)	19,864,051	1,091,978
Premium	541,241	-	(99,509)	441,732	-
2022 WWTP Loan Payable	42,441,425	-	(447,699)	41,993,726	936,944
Premium	2,791,342	-	(169,757)	2,621,585	-
Compensated Absences	79,317	-	-	79,317	-
Total	\$ 66,813,859	\$ -	\$ (1,813,448)	\$ 65,000,411	\$ 2,028,922

1984 General Obligation Water Bond

During 1984, the Town entered into a general Obligation (GO) water bond in the amount of \$500,000. The bond is due in escalating installments and matures on December 1, 2023. Interest is fixed at 5.0%. The bond was paid in full during 2023.

Town of Wellington, Colorado

Notes to Financial Statements

December 31, 2023

Note 4: Long-Term Debt (Continued)

Business-Type Activities (Continued)

2019 Colorado Water Resource and Power Development Authority (CWRPDA) Note Payable

In 2019, the Town entered into a loan payable with the Colorado Water Resource and Power Development Authority. The 20-year loan requires varying semi-annual principal and interest payments, with interest ranging from 3.0% to 5.0%, through August 1, 2039. The loan is a special revenue obligation of the Water Fund payable from water rates, fees, standby charges, and charges from the use and operation of the system and from such other funds legally available after the payment of operation and maintenance expenses of the system. As of December 31, 2022, the Town had remaining funds of \$21,662,025 to be received and is reflected as cash held with fiscal agent in the accompanying financial statements.

Annual debt service requirements for the outstanding bond at December 31, 2023, were as follows.

<u>Year Ended December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 1,091,978	\$ 180,550	\$ 1,272,528
2025	1,109,550	160,300	1,269,850
2026	1,129,785	141,050	1,270,835
2027	1,148,102	122,550	1,270,652
2028	1,168,578	105,050	1,273,628
2029-2033	6,054,847	320,950	6,375,797
2034-2038	6,726,274	110,950	6,837,224
2039	1,434,937	5,100	1,440,037
Total	\$ <u>19,864,051</u>	\$ <u>1,146,500</u>	\$ <u>21,010,551</u>

2022 Wastewater Treatment Plant (WWTP)

In 2022, the Town entered into a loan payable with the Colorado Water Resource and Power Development Authority (CWRPDA). The 30-year loan requires varying semi-annual principal and interest payments, with interest ranging from 2.0% to 2.5%, through August 1, 2052. The loan is a special revenue obligation of the Sewer Fund payable from sewer rates, fees, standby charges, and charges from the use and operation of the system and from such other funds legally available after the payment of operation and maintenance expenses of the system. As of December 31, 2022, the Town had remaining funds of \$21,662,025 to be received and is reflected as cash held with fiscal agent in the accompanying financial statements.

Town of Wellington, Colorado
Notes to Financial Statements
December 31, 2023

Note 4: Long-Term Debt (Continued)

Business-Type Activities (Continued)

Annual debt service requirements for the outstanding bond at December 31, 2023, were as follows.

<u>Year Ended December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 936,944	\$ 1,064,000	\$ 2,000,944
2025	968,724	1,033,750	2,002,474
2026	1,000,567	1,002,750	2,003,317
2027	1,028,709	971,000	1,999,709
2028	1,065,269	938,750	2,004,019
2029-2033	5,818,520	4,187,250	10,005,770
2034-2038	6,716,004	3,291,750	10,007,754
2039-2043	7,659,866	2,346,000	10,005,866
2044-2048	8,613,420	1,390,500	10,003,920
2049-2052	8,185,703	429,750	8,615,453
Total	\$ <u>41,993,726</u>	\$ <u>16,655,500</u>	\$ <u>58,649,226</u>

Note 5: Interfund Transactions

Interfund transfers for the year ended December 31, 2023, were comprised of the following:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
Water Fund	General Fund	\$ 573,000
Sewer Fund	General Fund	312,000
Total		\$ <u>885,000</u>

During 2022, the Board of Trustees authorized an annual transfer of funds between the General Fund and the Water and Sewer Funds. The purpose of the transfer is to support the operations of those funds.

Note 6: Risk Management

Public Entity Risk Pool

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. For these risks of loss, the Town participates in the Colorado Intergovernmental Risk Sharing Agency (CIRSA), a separate and independent governmental and legal entity formed by intergovernmental agreement by member municipalities pursuant to the provisions of 24-10-115.5, Colorado Revised Statutes, and the Colorado Constitution, Article XIV, Section 18(2).

The purposes of CIRSA are to provide members with defined liability, property, and workers compensation coverages and to assist members to prevent and reduce losses and injuries to municipal property and to persons or property which might result in claims being made against members of CIRSA, their employees and officers.

Town of Wellington, Colorado

Notes to Financial Statements

December 31, 2023

Note 6: Risk Management (Continued)

It is the intent of the members of CIRSA to create an entity in perpetuity which will administer and use funds contributed by the members to defend and indemnify, in accordance with the bylaws, any member of CIRSA against stated liability of loss, to the limit of the financial resources of CIRSA. It is also the intent of the members to have CIRSA provide continuing stability and availability of needed coverages at reasonable costs. All income and assets of CIRSA shall be at all times dedicated to the exclusive benefit of its members.

Note 7: Retirement Commitments

Defined Contribution Retirement Plan

The Town contributes to a single-employer defined contribution retirement plan on behalf of its employees. All employees are enrolled in the Plan upon hire. The Town is required to contribute at least 4% of each employee's compensation. The Town may contribute up to 6% of each employee's compensation based on the employee's tenure and/or the employee's optional additional contributions. No employee contributions are required. Employees become vested in the Town's contributions at 25% annually after one year of service. Employees become fully vested after four years of service. The contribution requirements of the Town and eligible employees are established and may be amended by the Board of Trustees. For the year ended December 31, 2023, the Town contributed \$224,927 to the Plan, equal to the required contributions.

Note 8: Commitments and Contingencies

Litigation

The Town is from time to time involved in various threatened and pending litigation. However, the outcome of this litigation cannot be determined at this time.

TABOR Amendment

In November 1992, Colorado voters passed the TABOR Amendment to the State Constitution which limits state and local government taxing powers and imposes spending limitations. The Town is subject to the TABOR Amendment. Fiscal year 1992 provides the basis for limits in future years, to which may be applied allowable increases for inflation and property valuation. Revenue received in excess of the limitations may be required to be refunded unless the Town's electorate vote to retain the revenue. The TABOR Amendment is subject to many interpretations, but the Town believes it is in substantial compliance with the Amendment.

In November 1994, voters permitted the Town, without increasing or adding any taxes of any kind, to collect, retain or expend revenues generated from all sources during 1994 and each subsequent year for trails, parks, and open space, storm water facilities and drainage, street, curb and sidewalk construction, repair and maintenance, police services, and for other basic municipal services and lawful purposes, without limitation.

Town of Wellington, Colorado

Notes to Financial Statements

December 31, 2023

Note 8: Commitments and Contingencies (Continued)

The Town has established an emergency reserve, representing 3% of qualifying expenditures, as required by the Amendment. At December 31, 2023, the emergency reserve was reported as restricted fund balance in the General Fund, in the amount of \$190,000.

Note 9: Restatement of Prior Year Balances

The Town recorded revenue for receipt of American Rescue Plan Act (ARPA) in error in the amount of \$1,311,667 which should have been recorded as unavailable revenue.

Long-term debt was overstated by \$69,564 in the Water Fund, which understated principal expense.

Depreciation in the Park Fund was overstated by \$1,299,119 which overstated depreciation expense.

The assets, liabilities, fund balance and net position as of December 31, 2022, were restated as follows:

	2022 Balances as Reported	Unavailable Revenue	Bonds Payable	2022 Balances as Restated	
Water Fund					
Balance Sheet					
Total Liabilities	\$ 26,463,246	\$ 1,311,668	\$ (69,563)	\$ 27,705,351	
Fund Balance	\$ 46,457,689	\$ (1,311,668)	\$ 69,563	\$ 45,215,584	
	2022 Balances as Reported	Unavailable Revenue	Bonds Payable	Capital Assets Net of Accumulated Depreciation	2022 Balances as Restated
Governmental Activities					
Statement of Net Position					
Assets	\$ 38,367,260	\$ -	\$ -	\$ (1,299,119)	\$ 37,068,141
Net Position	\$ 33,890,698	\$ -	\$ -	\$ 1,299,119	\$ 35,189,817
	2022 Balances as Reported	Unavailable Revenue	Bonds Payable	Capital Assets Net of Accumulated Depreciation	2022 Balances as Restated
Business-Type Activities					
Statement of Net Position					
Liabilities	\$ 153,103,406	\$ 1,311,668	\$ (69,563)	\$ -	\$ 154,345,511
Net Position	\$ 73,573,629	\$ (1,311,668)	\$ 69,563	\$ -	\$ 72,331,524

Required Supplementary Information

Town of Wellington, Colorado
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Taxes				
Property Taxes	\$ 1,681,506	\$ 1,681,506	\$ 1,873,551	\$ 192,045
Sales and Use Taxes	2,814,684	2,814,684	2,976,507	161,823
Cigarette Taxes	7,000	7,000	10,613	3,613
Severance Taxes	75,000	75,000	106,344	31,344
Franchise Taxes	209,520	209,520	207,363	(2,157)
Other Taxes	6,500	6,500	4,576	(1,924)
Total Taxes	<u>4,794,210</u>	<u>4,794,210</u>	<u>5,178,954</u>	<u>384,744</u>
Licenses and Permits				
Liquor Licenses	-	-	2,550	2,550
Building Permits	554,600	554,600	463,810	(90,790)
Business Licenses	18,700	18,700	20,537	1,837
Total Licenses and Permits	<u>573,300</u>	<u>573,300</u>	<u>486,897</u>	<u>(86,403)</u>
Intergovernmental				
Other Intergovernmental	-	-	2,420	2,420
Total Intergovernmental	<u>-</u>	<u>-</u>	<u>2,420</u>	<u>2,420</u>
Charges for Services				
Recreation/Community Center	3,500	3,500	10,642	7,142
Sales of Goods	9,500	9,500	5,700	(3,800)
Other Charges for Services	37,000	37,000	99,365	62,365
Total Charges for Services	<u>50,000</u>	<u>50,000</u>	<u>115,707</u>	<u>65,707</u>
Fines and Forfeitures	<u>10,000</u>	<u>10,000</u>	<u>29,153</u>	<u>19,153</u>
Investment Income	<u>29,500</u>	<u>29,500</u>	<u>395,551</u>	<u>366,051</u>
Other Revenue	<u>30,000</u>	<u>30,000</u>	<u>2,791</u>	<u>(27,209)</u>
Total Revenues	<u>5,487,010</u>	<u>5,487,010</u>	<u>6,211,473</u>	<u>724,463</u>

(Continued)

Town of Wellington, Colorado
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2023
(Continued)

Expenditures	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Current				
General Government				
Personnel Services	\$ 1,592,037	\$ 1,592,037	\$ 1,536,532	\$ 55,505
Insurance	170,000	170,000	142,904	27,096
Professional Fees	707,228	707,228	547,313	159,915
Repairs and Maintenance	99,650	99,650	76,377	23,273
Supplies	27,475	27,475	43,241	(15,766)
Telephone and Utilities	158,523	158,523	130,823	27,700
Travel and Training	42,461	42,461	22,052	20,409
Other Expense	438,168	438,168	376,756	61,412
Overhead Allocation	-	-	-	-
Total General Government	<u>3,235,542</u>	<u>3,235,542</u>	<u>2,875,998</u>	<u>359,544</u>
Public Safety				
Personnel Services	1,802,388	1,802,388	1,806,991	(4,603)
Fuel and Automotive	-	-	-	-
Repairs and Maintenance	-	-	15,403	(15,403)
Telephone and Utilities	-	-	-	-
Other Expense	-	-	-	-
Total Public Safety	<u>1,802,388</u>	<u>1,802,388</u>	<u>1,822,394</u>	<u>(20,006)</u>
Public Works				
Personnel Services	186,694	186,694	244,405	(57,711)
Fuel and Automotive	8,000	8,000	30,191	(22,191)
Professional Fees	40,000	40,000	20,447	19,553
Repairs and Maintenance	66,200	66,200	66,257	(57)
Supplies	28,600	28,600	16,057	12,543
Telephone and Utilities	-	-	-	-
Travel and Training	12,300	12,300	9,242	3,058
Other Expense	21,920	21,920	26,124	(4,204)
Overhead Allocation	-	-	-	-
Total Public Works	<u>363,714</u>	<u>363,714</u>	<u>412,723</u>	<u>(49,009)</u>
Parks and Recreation				
Cemetery	30,000	30,000	2,806	27,194
Other Expense	5,000	5,000	7,567	(2,567)
Total Parks and Recreation\	<u>35,000</u>	<u>35,000</u>	<u>10,373</u>	<u>24,627</u>
Capital Outlay	-	-	-	-
Total Expenditures	<u>5,436,644</u>	<u>5,436,644</u>	<u>5,121,488</u>	<u>315,156</u>

(Continued)

Town of Wellington, Colorado
 Budgetary Comparison Schedule
 General Fund
 For the Year Ended December 31, 2023
 (Continued)

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Excess of Revenues Over (Under) Expenditures	<u>50,366</u>	<u>50,366</u>	<u>1,089,985</u>	<u>1,039,619</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>(885,000)</u>	<u>(885,000)</u>	<u>(885,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(885,000)</u>	<u>(885,000)</u>	<u>(885,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>(834,634)</u>	<u>(834,634)</u>	<u>204,985</u>	<u>1,039,619</u>
Fund Balance, Beginning of Year	<u>9,101,802</u>	<u>9,101,802</u>	<u>9,101,802</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 8,267,168</u>	<u>\$ 8,267,168</u>	<u>\$ 9,306,787</u>	<u>\$ 1,039,619</u>

Town of Wellington, Colorado
 Budgetary Comparison Schedule
 Street Fund
 For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Taxes				
Specific Ownership Taxes	\$ 90,000	\$ 90,000	\$ -	\$ (90,000)
Sales and Use Tax	1,555,099	1,555,099	1,571,090	15,991
Total Tax Revenue	<u>1,645,099</u>	<u>1,645,099</u>	<u>1,571,090</u>	<u>(74,009)</u>
Licenses and Permits				
Impact Fees	-	-	193,757	193,757
Other Licenses	250	250	(193,504)	(193,754)
Total Licenses and Permits	<u>250</u>	<u>250</u>	<u>253</u>	<u>3</u>
Intergovernmental Revenues				
Grants	-	-	-	-
Highway Users	305,632	305,632	349,311	43,679
Road and Bridge	49,000	49,000	-	(49,000)
Total Intergovernmental	<u>354,632</u>	<u>354,632</u>	<u>349,311</u>	<u>(5,321)</u>
Investment Income	<u>1,000</u>	<u>1,000</u>	<u>87,634</u>	<u>86,634</u>
Other Revenue	<u>1,000</u>	<u>1,000</u>	<u>3,389</u>	<u>2,389</u>
Total Revenues	<u>2,001,981</u>	<u>2,001,981</u>	<u>2,011,677</u>	<u>9,696</u>
Expenditures				
Public Works				
Personnel Services	782,004	782,004	688,434	93,570
Management Fees	-	-	-	-
Equipment Rental	3,000	3,000	9,876	(6,876)
Fuel and Automotive	-	-	-	-
Professional Fees	33,600	33,600	-	33,600
Repairs and Maintenance	-	-	(1,868)	1,868
Supplies	50,700	50,700	33,453	17,247
Telephone and Utilities	202,930	202,930	183,342	19,588
Travel and Training	-	-	-	-
Other Expense	6,000	6,000	1,344	4,656
Capital Outlays	<u>86,000</u>	<u>86,000</u>	<u>521,367</u>	<u>(435,367)</u>
Total Public Works	<u>1,164,234</u>	<u>1,164,234</u>	<u>1,435,948</u>	<u>(271,714)</u>

(Continued)

Town of Wellington, Colorado
 Budgetary Comparison Schedule
 Street Fund
 For the Year Ended December 31, 2023
 (Continued)

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Excess Revenues Over (Under) Expenditures	<u>837,747</u>	<u>837,747</u>	<u>575,729</u>	<u>(262,018)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balance	<u>837,747</u>	<u>837,747</u>	<u>575,729</u>	<u>(262,018)</u>
Fund Balance, Beginning of Year	<u>4,437,290</u>	<u>4,437,290</u>	<u>4,437,290</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 5,275,037</u>	<u>\$ 5,275,037</u>	<u>\$ 5,013,019</u>	<u>\$ (262,018)</u>

Town of Wellington, Colorado
 Budgetary Comparison Schedule
 Park Fund
 For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Taxes				
Sales and Use Tax	\$ 1,380,413	\$ 1,380,413	\$ 1,448,257	\$ 67,844
Licenses and Permits				
Impact Fees	-	-	91,350	91,350
Other Licenses	-	-	-	-
Total Licenses and Permits	-	-	91,350	91,350
Charges for Services				
Recreation/Community Center Charges	32,000	32,000	65,695	33,695
Rents	-	-	-	-
Total Charges for Services	32,000	32,000	65,695	33,695
Investment Income	20,000	20,000	136,303	116,303
Other Revenues				
Insurance Proceeds	-	-	35,005	35,005
Donations	-	-	-	-
Sale of Capital Assets	-	-	11	11
Total Other Revenues	-	-	35,016	35,016
Total Revenues	1,432,413	1,432,413	1,776,621	344,208
Expenditures				
Public Works				
Personnel Services	894,357	894,357	851,626	42,731
Management Fees	-	-	-	-
Equipment Rental	11,000	11,000	18,296	(7,296)
Fuel and Automotive	6,000	6,000	15,409	(9,409)
Professional Fees	41,000	41,000	27,106	13,894
Repairs and Maintenance	243,500	243,500	173,659	69,841
Supplies	39,200	39,200	21,396	17,804
Telephone and Utilities	44,659	44,659	59,132	(14,473)
Travel and Training	8,500	8,500	6,090	2,410
Other Expense	125,620	125,620	89,649	35,971
Debt Service				
Principal	246,599	246,599	253,902	(7,303)
Interest	22,860	22,860	15,557	7,303
Capital Outlay	-	-	21,680	(21,680)
Total Public Works	1,683,295	1,683,295	1,553,502	129,793
Total Expenditures	1,683,295	1,683,295	1,553,502	129,793

(Continued)

Town of Wellington, Colorado
 Budgetary Comparison Schedule
 Park Fund
 For the Year Ended December 31, 2023
 (Continued)

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Excess Revenues Over (Under) Expenditures	<u>(250,882)</u>	<u>(250,882)</u>	<u>223,119</u>	<u>474,001</u>
Other Financing Sources (Uses)				
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balance	<u>(250,882)</u>	<u>(250,882)</u>	<u>223,119</u>	<u>474,001</u>
Fund Balance, Beginning of Year	<u>2,038,844</u>	<u>2,038,844</u>	<u>2,038,844</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,787,962</u>	<u>\$ 1,787,962</u>	<u>\$ 2,261,963</u>	<u>\$ 474,001</u>

Town of Wellington, Colorado
Notes to Required Supplementary Information
December 31, 2023

Note 1: Stewardship, Compliance and Accountability

Budgets and Budgetary Accounting

Budgets are adopted for all funds of the Town in accordance with State statutes. Budgets for the governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgetary comparisons for the enterprise funds are presented on a non-GAAP budgetary basis. Capital outlay and debt principal are budgeted as expenditures, but depreciation is not budgeted.

The Town follows these procedures to establish the budgetary information reflected in the financial statements:

- Management submits to the Board of Trustees a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted to obtain taxpayer comments.
- Prior to December 31, the budget is legally adopted through passage of a resolution.
- Town management is authorized to transfer budgeted amounts between departments within any fund. However, revisions that alter the total expenditures of any fund must be approved by the Board of Trustees. State statutes stipulate that expenditures may not exceed budget appropriations at the fund level.
- All appropriations lapse at year end.

Supplementary Information

Town of Wellington, Colorado
 Budgetary Comparison Schedule
 Conservation Trust Fund
 For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment Income	-	-	42,293	42,293
Total Revenues	-	-	42,293	42,293
Other Financing Sources (Uses)				
Transfer In	-	-	-	-
Net Changes in Fund Balance	-	-	42,293	42,293
Fund Balance, Beginning of Year	959,195	959,195	959,195	-
Fund Balance, End of Year	<u>\$ 959,195</u>	<u>\$ 959,195</u>	<u>\$ 1,001,488</u>	<u>\$ 42,293</u>

Town of Wellington, Colorado
Budgetary Comparison Schedule
Water Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Utility Charges	\$ 5,307,980	\$ 5,307,980	\$ 4,312,785	\$ (995,195)
Other Charges for Services	24,786	24,786	31,995	7,209
Tax Revenue & Impact Fees	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Plant Investment Fees	834,960	834,960	700,271	(134,689)
Cash in Lieu of Fees	-	-	213,548	213,548
Gain on Sale of Assets	13,350,761	13,350,761	25,812	(13,324,949)
Investment Income	41,474	41,474	796,642	755,168
Transfers In	573,000	573,000	573,000	-
Total Revenues	<u>20,132,961</u>	<u>20,132,961</u>	<u>6,654,053</u>	<u>(13,478,908)</u>
Expenditures				
Operating Expenses				
Raw Water Purchases	2,327,000	2,327,000	1,533,649	793,351
Management Fees	-	-	-	-
Personnel Services	1,206,164	1,206,164	1,135,716	70,448
Operating Supplies	53,000	53,000	41,383	11,617
Professional Fees	174,500	174,500	127,583	46,917
Repairs and Maintenance	262,500	262,500	201,356	61,144
Travel and Training	13,610	13,610	7,346	6,264
Treatment	250,000	250,000	182,712	67,288
Telephone and Utilities	137,900	137,900	120,805	17,095
Other Operating Expenses	-	-	-	-
Capital Outlay	341,500	341,500	16,591,932	(16,250,432)
Debt Services				
Principal	1,130,105	1,130,105	(1,096,483)	2,226,588
Interest	421,561	421,561	286,566	134,995
Total Expenditures	<u>6,317,840</u>	<u>6,317,840</u>	<u>19,132,565</u>	<u>(12,814,725)</u>
Change in Net Position, Budgetary Basis	<u>\$ 13,815,121</u>	<u>\$ 13,815,121</u>	(12,478,512)	<u>\$ (26,293,633)</u>
Adjustments to GAAP Basis				
Depreciation			(794,629)	
Capital Outlay			16,293,514	
Debt Principal			(1,096,483)	
Change in Net Position, GAAP Basis			<u>\$ 1,923,890</u>	

Town of Wellington, Colorado
Budgetary Comparison Schedule
Sewer Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Utility Charges	\$ 2,507,634	\$ 2,507,634	\$ 2,187,139	\$ (320,495)
Intergovernmental Revenues	24,386,515	24,386,515	-	(24,386,515)
Plant Investment Fees	779,360	779,360	648,817	(130,543)
Insurance Proceeds	-	-	7,603	7,603
Gain on Sale of Assets	-	-	8	8
Investment Income	28,413	28,413	403,257	374,844
Transfers In	312,000	312,000	312,000	-
Total Revenues	<u>28,013,922</u>	<u>28,013,922</u>	<u>3,558,824</u>	<u>(24,455,098)</u>
Expenditures				
Operating Expenses				
Management Fees	-	-	-	-
Personnel Services	1,122,350	1,122,350	1,091,564	30,786
Operating Supplies	24,000	24,000	16,582	7,418
Professional Fees	100,000	100,000	64,763	35,237
Repairs and Maintenance	188,500	188,500	106,001	82,499
Travel and Training	13,460	13,460	9,063	4,397
Treatment	70,000	70,000	18,792	51,208
Telephone and Utilities	164,035	164,035	202,599	(38,564)
Other Operating Expenses	5,000	5,000	3,464	1,536
Capital Outlay	63,000	63,000	16,482,166	(16,419,166)
Debt Services				
Principal	618,315	618,315	447,699	170,616
Interest	1,322,466	1,322,466	1,318,122	4,344
Total Expenditures	<u>3,691,126</u>	<u>3,691,126</u>	<u>19,760,815</u>	<u>(16,069,689)</u>
Change in Net Position, Budgetary Basis	<u>\$ 24,322,796</u>	<u>\$ 24,322,796</u>	(16,201,991)	<u>\$ (40,524,787)</u>
Adjustments to GAAP Basis				
Depreciation			(661,776)	
Capital Outlay			16,439,574	
Debt Principal			447,699	
Change in Net Position, GAAP Basis			<u>\$ 23,506</u>	

Town of Wellington, Colorado
 Budgetary Comparison Schedule
 Drainage Fund
 For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Utility Charges	\$ 673,722	\$ 673,722	\$ 687,871	\$ 14,149
Tax Revenue & Impact Fees	70,200	70,200	111,282	41,082
Intergovernmental Revenues	60,000	60,000	97,679	37,679
Investment Income	3,500	3,500	52,268	48,768
Investment Income	-	-	17	17
Total Revenues	<u>807,422</u>	<u>807,422</u>	<u>949,117</u>	<u>141,695</u>
Expenditures				
Operating Expenses				
Administrative Office	-	-	-	-
Management Fees	-	-	-	-
Personnel Services	187,244	187,244	172,863	14,381
Operating Supplies	-	-	-	-
Professional Fees	55,200	55,200	37,400	17,800
Repairs and Maintenance	2,000	2,000	2,420	(420)
Telephone and Utilities	410,532	410,532	386,521	24,011
Capital Outlay	1,000	1,000	36,298	(35,298)
Total Expenditures	<u>655,976</u>	<u>655,976</u>	<u>635,502</u>	<u>20,474</u>
Change in Net Position, Budgetary Basis	<u>\$ 151,446</u>	<u>\$ 151,446</u>	313,615	<u>\$ 162,169</u>
Adjustments to GAAP Basis				
Depreciation			(121,012)	
Capital Outlay			<u>36,298</u>	
Change in Net Position, GAAP Basis			<u>\$ 228,901</u>	

Compliance Section

LOCAL HIGHWAY FINANCE REPORT

STATE:

COLORADO

YEAR ENDING (mm/yy):

12/23

This Information From The Records Of:

Town of Wellington, Colorado

Prepared By:

Finance Department 970.568.3381

I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE

ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available				
2. Minus amount used for collection expenses				
3. Minus amount used for nonhighway purposes				
4. Minus amount used for mass transit				
5. Remainder used for highway purposes				

II. RECEIPTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Receipts from local sources:	
1. Local highway-user taxes	
a. Motor Fuel (from Item I.A.5.)	
b. Motor Vehicle (from Item I.B.5.)	
c. Total (a.+b.)	
2. General fund appropriations	
3. Other local imposts (from page 2)	\$ 917,040.23
4. Miscellaneous local receipts (from page 2)	\$ 92,522.07
5. Transfers from toll facilities	
6. Proceeds of sale of bonds and notes:	
a. Bonds - Original Issues	
b. Bonds - Refunding Issues	
c. Notes	
d. Total (a. + b. + c.)	\$ -
7. Total (1 through 6)	\$ 1,009,562.30
B. Private Contributions	
C. Receipts from State government (from page 2)	\$ 1,197,117.43
D. Receipts from Federal Government (from page 2)	\$ -
E. Total receipts (A.7 + B + C + D)	\$ 2,206,679.73

III. EXPENDITURES FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Local highway expenditures:	
1. Capital outlay (from page 2)	\$ 489,020.74
2. Maintenance:	\$ 233,301.51
3. Road and street services:	
a. Traffic control operations	
b. Snow and ice removal	\$ 21,772.02
c. Other	
d. Total (a. through c.)	\$ 21,772.02
4. General administration & miscellaneous	\$ 693,852.60
5. Highway law enforcement and safety	
6. Total (1 through 5)	\$ 1,437,946.87
B. Debt service on local obligations:	
1. Bonds:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	\$ -
2. Notes:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	\$ -
3. Total (1.c + 2.c)	\$ -
C. Payments to State for highways	
D. Payments to toll facilities	
E. Total expenditures (A.6 + B.3 + C + D)	\$ 1,437,946.87

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

	Opening Debt	Amount Issued	Redemptions	Closing Debt
A. Bonds (Total)				\$ -
1. Bonds (Refunding Portion)				\$ -
B. Notes (Total)				\$ -

V. LOCAL ROAD AND STREET FUND BALANCE (RECEIPTS AND DISBURSEMENTS ONLY)

	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	\$ 5,743,155.88	\$ 2,206,679.73	\$ 1,437,946.87	\$ 6,511,888.74	\$ -

Notes and Comments:

LOCAL HIGHWAY FINANCE REPORT		STATE: COLORADO YEAR ENDING (mm/yy): 12/23	
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II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL			
ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		A.4. Miscellaneous local receipts:	
a. Property Taxes and Assessments		a. Interest on investments	\$ 87,632.77
b. Other local imposts:		b. Traffic Fines & Penalties	
1. Sales Taxes	\$ 723,283.03	c. Parking Garage Fees	
2. Infrastructure & Impact Fees	\$ 193,757.20	d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	\$ 3,389.30
4. Licenses		f. Charges for Services	
5. Specific Ownership &/or Other		g. Other Misc. Receipts	\$ 1,500.00
6. Total (1. through 5.)	\$ 917,040.23	h. Other	
c. Total (a. + b.)	\$ 917,040.23	i. Total (a. through h.)	\$ 92,522.07
(Carry forward to page 1)		(Carry forward to page 1)	
ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		D. Receipts from Federal Government	
1. Highway-user taxes (from Item I.C.5.)	\$ 349,310.82	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	\$ 847,806.61	d. Federal Transit Administration	
d. DOLA Grant		e. U.S. Corps of Engineers	
e. Other		f. Other Federal ARPA	
f. Total (a. through e.)	\$ 847,806.61	g. Total (a. through f.)	\$ -
4. Total (1. + 2. + 3.f)	\$ 1,197,117.43	3. Total (1. + 2.g)	\$ -
(Carry forward to page 1)		(Carry forward to page 1)	

III. EXPENDITURES FOR ROAD AND STREET PURPOSES - DETAIL			
	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
A.1. Capital outlay:			
a. Right-Of-Way Costs			\$ -
b. Engineering Costs	\$ 61,511.98		\$ 61,511.98
c. Construction:			
(1). New Facilities		\$ 24,705.52	\$ 24,705.52
(2). Capacity Improvements			\$ -
(3). System Preservation		\$ 22,500.00	\$ 22,500.00
(4). System Enhancement And Operation		\$ 380,303.24	\$ 380,303.24
(5). Total Construction (1)+(2)+(3)+(4)	\$ -	\$ 427,508.76	\$ 427,508.76
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.4)	\$ 61,511.98	\$ 427,508.76	\$ 489,020.74
(Carry forward to page 1)			
Notes and Comments:			

Board of Trustees Meeting

Date: July 22, 2025
Subject: July 8, 2025 Meeting Minutes

- **Presentation: Hannah Hill, Town Clerk**

EXECUTIVE SUMMARY

Attached are the meeting minutes from the July 8, 2025 Board of Trustees Meeting.

BACKGROUND / DISCUSSION

N/A

CONNECTION WITH ADOPTED MASTER PLANS

N/A

FISCAL IMPLICATIONS

N/A

STAFF RECOMMENDATION

Approve the minutes on the consent agenda.

MOTION RECOMMENDATION

- Option 1) Move to approve the consent agenda.
Option 2) Move to approve the July 8, 2025 Meeting Minutes

ATTACHMENTS

1. 7-8-2025 Meeting Minutes



BOARD OF TRUSTEES
July 8, 2025
6:30 PM

Leeper Center, 3800 Wilson Avenue, Wellington, CO
Regular Meeting Minutes

A. CALL TO ORDER

Mayor Pro Tem Mason called the meeting to order at 6:30 p.m.

1. Pledge of Allegiance
Mayor Pro Tem Mason asked for all to rise for the pledge of allegiance.
2. Roll Call
The Clerk noted a quorum with the following roll call:
Cannon – Present
Dailey – Present
Moyer – Absent- joined virtually at 7:29 p.m.
Tietz- Present
Wiegand - Present
Mason – Present
Chaussee – Absent
3. Amendments to Agenda
Mayor Pro Tem Mason noted an amendment to the agenda to move the Work Session regarding the Board Bylaws to a date to be determined and asked if there were any other amendments to the agenda, to which there were none.
4. Conflict of Interest
Mayor Pro Tem Mason asked if there were any conflicts of interest to the agenda, and there were none

B. COMMUNITY PARTICIPATION

1. Public Comment
There was no public comment.

C. CONSENT AGENDA

1. June 10, 2025 Meeting Minutes
2. June 17, 2025 Special Meeting Minutes

Trustee Tietz moved to approve the consent agenda

Trustee Wiegand seconded and the motion passed.

D. ACTION ITEMS

1. Boys & Girls Clubs of Larimer County - Funding Request

Allison Hines, Boys & Girls Clubs of Larimer County, spoke to the club and the program offerings, including a video showing the Summer of Discovery. It was noted the Boys and Girls Club is requesting \$5,000 for program funding from the Board's Discretionary Fund Grant.

The Board spoke to the impact the program has in the Town and expressed appreciation for all the work the program does for the Town.

Mayor Pro Tem Mason opened public comment.

Daren Roberson spoke to matching funding from the Board, so the Boys and Girls Club had operating funds.

The Board discussed increasing the amount of the grant. It was noted funds from the Board's discretionary fund were used for HUG grants, and concern was spoken to of needs for HUG grants as well as the Senior Center, or other non-profits. It was noted that other non-profits have been reached out to, and this applicant is the only one who has submitted a grant application.

The Board noted the desire to put funding towards the HUG grant and asked for this item to come back to the board at another meeting for future funding.

Trustee Cannon moved to approve the Community Grant Application in the amount of \$5,000 submitted by the Boys and Girls Clubs of Larimer County, with funding to be provided from the Board of Trustee Discretionary Fund

Trustee Dailey seconded and the motion passed.

E. REPORTS

1. Town Attorney
Dan Sapienza, Town Attorney, noted he is open for any questions or comments related to the Bylaws.
2. Town Administrator
Patti Garcia, Town Administrator, noted the July 15, 2025 Town Hall starting at 6:00 pm. It was also noted the July 22, 2025 Meeting would start at 6:00 pm with a Work Session.
3. Staff Communications
Items were included in the packet.
 - a. Larimer County Sheriff's Office Report (May 2025)
 - b. 2nd Quarter 2025 Building Permit and Lot Inventory Report
 - c. Treasurer's Report (April 2025)
 - d. Report of Bills (April 2025)
 - e. BOT Planning Calendar
 - f. Quarterly CORA Report (April-June 2025)
 - g. Municipal Utility Report (May 2025)
4. Board Reports
Trustee Tietz congratulated the Town and Town staff and other stakeholders on the success of the 4th of July event.

Trustee Cannon noted upcoming surgery and related time away.

Trustee Wiegand spoke about the success of the 4th of July event.

Trustee Dailey noted the success of the 4th of July event. Attendance at the Colorado Municipal League Annual Conference was noted. The Cereal Box Concert in Centennial Park benefiting the Wellington Foodbank was spoken to.

Mayor Pro Tem Mason noted the CML annual conference. Appreciation for the 4th of July event was expressed.

F. EXECUTIVE SESSION

1. For the purpose of determining positions relative to matters that may be subject to negotiations, developing strategy for negotiations, and/or instructing negotiators pursuant to § 24-6-402(4)(e), C.R.S., and for the purpose of receiving legal advice pursuant to § 24-6-402(4)(b), C.R.S., – regarding water resource acquisition. As required by C.R.S. §24-6-402(2)(d.5)(II)(A) and (II) (E) the Executive Session proceedings will be electronically recorded and the record will be preserved for 90 days through October 6, 2025.

Trustee Dailey moved to recess into executive session For the purpose of determining positions relative to matters that may be subject to negotiations, developing strategy for negotiations, and/or instructing negotiators pursuant to § 24-6-402(4)(e), C.R.S., and for the purpose of receiving legal advice pursuant to § 24-6-402(4)(b), C.R.S., – regarding water resource acquisition. As required by C.R.S. §24-6-402(2)(d.5)(II)(A) and (II) (E) the Executive Session proceedings will be electronically recorded and the record will be preserved for 90 days through October 6, 2025.

Trustee Tietz seconded and the motion passed unanimously.

Mayor Pro Tem Mason recessed into executive session at 7:08 p.m.

A five-minute recess was taken, and the executive session began at 7:14 p.m.

Trustee Moyer joined the meeting virtually at 7:29 p.m.

Trustee Moyer left the virtual meeting at 7:41 p.m.

Mayor Pro Tem Mason reconvened the meeting at 7:55 p.m.

G. ADJOURN

Mayor Pro Tem Mason adjourned the meeting at 7:55 p.m.

Calar Chaussee, Mayor

Hannah Hill, Town Clerk

Board of Trustees Meeting

Date: July 22, 2025

Subject: Resolution No. 26-2025: Resolution of the Town of Wellington, Colorado Considering a Contract for Roof Replacement Services at the Water Reclamation Facility

- **Presentation: Josh Matthews, Civil Engineer I**

EXECUTIVE SUMMARY

In Summer 2023, roof inspections at the Water Reclamation Facility identified leaks in three key buildings: the Lab and SCADA Building, the RAS/WAS Building, and the Old Dewatering Press Building. Due to the condition and type of metal roofing, full replacements were recommended over repairs. Although staff considered including this work in the ongoing expansion project, costs were elevated due to American Iron and Steel (AIS) compliance requirements. As a result, staff deferred the replacements and budgeted them across three years in the Capital Improvement Plan (CIP), from 2024 through 2026.

Following final completion of the expansion project in June 2025, staff solicited bids for all three roof replacements. The lowest bid—submitted by Advanced Roofing—totaled \$91,640 for the two most critical buildings: the Lab and SCADA Building (\$48,221) and the RAS/WAS Building (\$43,419). These buildings will be prioritized due to their housing of essential process, laboratory, and SCADA equipment. Replacement of the Old Dewatering Press Building roof will proceed as planned in the 2026 CIP.

BACKGROUND / DISCUSSION

Roof inspections were completed in Summer 2023 on the existing Administration and Lab Building (now known as the Lab and SCADA Building), the Old Dewatering Press Building, and the RAS/WAS Building at the Water Reclamation Facility. At the time, it was confirmed that all three buildings had developed roof leaks. The inspections recommended full replacement of the metal roofs, as repairs to this type of roofing are difficult to seal effectively.

During 2023, while the facility expansion project was well underway, staff considered incorporating the roof replacement work into the existing contract. However, due to the additional requirements associated with American Iron and Steel (AIS) compliance, the estimated costs were significantly higher. As a result, staff elected to delay the work and budgeted for one roof replacement per year in the Capital Improvement Plan (CIP), beginning in 2024 and concluding in 2026.

Final completion of the expansion project was issued on June 13, 2025. With the expansion work completed, staff solicited bids from roofing contractors for all three roofs, with the goal of completing at least two buildings—and potentially all three—depending on pricing. Bids were received and reviewed in June, with the lowest bid submitted by Advanced Roofing.

Per the Advanced Roofing quote, the replacement costs are as follows:

- Building 1 (Southeast Building, Lab and SCADA Building): \$48,221 (roof, gutters, and downspouts)
- Building 2 (Northeast Building, RAS/WAS Building): \$43,419 (roof, gutters, and downspouts)



These two buildings are prioritized for replacement as they house critical process equipment, along with laboratory and SCADA systems. Building 3, the Old Dewatering Press Building, is scheduled for replacement as originally planned during the 2026 CIP project. The total cost for roof replacement is \$91,640.00.

CONNECTION WITH ADOPTED MASTER PLANS

Town of Wellington 2025 – 2029 Strategic Plan

- Grow Responsibly – Goal 1: Proactively maintain and improve utilities, streets, and built environment.
- Ensure Strong Town Operations – Goal 5: Improve physical spaces & systems for staff efficiency & collaboration.

FISCAL IMPLICATIONS

Funding for this project is provided in the 2025 Town of Wellington Fiscal Budget.

Roof Replacement for Existing Buildings (GL 211-80-5044) – includes \$70,000 in 2024 that was unspent and combined with \$80,000 in 2025 for a total appropriation of \$150,000.

STAFF RECOMMENDATION

The following motions are provided for Board of Trustee consideration:

Staff recommends awarding the contract to Advanced Roofing for \$91,640.00 and authorizing the Town Administrator to execute the agreement.

MOTION RECOMMENDATION

Option 1) I move to approve the consent agenda.

Option 2) I move to approve Resolution No. 26-2025 and award the contract to Advanced Roofing for \$91,640 and authorize the Town Administrator to execute the agreement.

ATTACHMENTS

1. Resolution 26-2025 - WRF Roof Replacement
2. Wellington Roof Repairs Advanced Roofing Contract Final
3. RoofingQuoteSummaryTBL2025-07-11

TOWN OF WELLINGTON

RESOLUTION NO. 26-2025

A RESOLUTION OF THE TOWN OF WELLINGTON, COLORADO CONSIDERING A CONTRACT FOR ROOF REPLACEMENT SERVICES AT THE WATER RECLAMATION FACILITY

WHEREAS, the Town of Wellington desires to pursue the replacement of existing leaking roofs at two buildings located at the Water Reclamation Facility; and

WHEREAS, a contract for contractor services is required to remove the existing roofs and install new roofs; and

WHEREAS, the Town of Wellington's staff have conducted an appropriate bid solicitation process to identify qualified roofing contractors to provide the required services, and

WHEREAS, the Town of Wellington's approved 2025 budget includes suitable appropriation for the cost of the contract.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF WELLINGTON, LARIMER COUNTY, COLORADO.

The Board of Trustees hereby approves the Contract Agreement with Advanced Roofing Technologies.

Upon a motion duly made, seconded and carried, the foregoing Resolution was adopted this 22nd day of July 2025.

TOWN OF WELLINGTON, COLORADO

By:_____

Calar Chaussee, Mayor

ATTEST:

Hannah Hill, Town Clerk



TOWN OF WELLINGTON
8225 3RD STREET
WELLINGTON, CO 80549
PUBLIC WORKS (970) 568-0447
TOWN HALL (970) 568-3381

TOWN OF WELLINGTON ROOF REPLACEMENT FOR EXISTING BUILDINGS

CONTRACTOR CONTRACT FOR SERVICES

GL 211-80-5044

Parties: The parties to this Contract are the Town of Wellington, 8225 3rd Street, Wellington, Colorado 80549 (Town) and Advanced Roofing Technologies, 4555 Highland Meadows Parkway Suite A, Windsor, CO 80550 (Contractor).

Purpose of Contract: The purpose of this Contract is for the Town of Wellington to retain the services of the Contractor to render certain technical or professional services hereinafter described.

Term of Contract and Required Approvals: This Contract is effective when all parties have executed it (Effective Date). The term of the Contract is from the Effective Date through November 28, 2025. All services shall be completed during this term.

If the Contractor has been delayed and as a result will be unable to complete performance fully and satisfactorily within this Contract period, the Contractor may be granted an extension of time upon submission of evidence of the causes of delay satisfactory to the Town.

Responsibilities of the Contractor:

Scope of Services: The Contractor shall perform the specific services required under this Contract in a satisfactory and proper manner as outlined in Attachment A. The standard of care for the Contractor under this Contract will be the care and skill ordinarily used by members of the Contractor's profession providing similar services for projects of similar size, location, scope, and complexity to this project.

Personnel: All services required hereunder will be performed by the Contractor or under its supervision, and all personnel engaged in the work shall be fully qualified and shall be authorized, licensed, or permitted under state law to perform such services if state law requires such authorization, license, or permit.

Records Administration: The Contractor shall maintain or supervise the maintenance of all records necessary to properly account for the payments made to the Contractor for costs authorized by this Contract. The Contractor shall be responsible and responsive to the Town in its requests and requirements related to the scope of this Contract. The Contractor shall select and analyze all data in a systematic and meaningful manner to contribute directly in meeting the objectives of the project and shall present this information clearly and concisely in a professional and workmanlike manner.

Subcontracts: Any subcontractors required by the Contractor in connection with the services, work performed or rendered under this Contract will be limited to such individuals or firms as were specifically identified in the proposal and agreed to during negotiations or are specifically authorized by the Town during the performance of this Contract. During the performance of the Contract, substitutions in or additions to such subcontractor will be subject to the prior approval by the Town. The Contractor shall be responsible for the actions of the subconsultants.

Responsibilities of the Town:

Data to be Furnished: All existing information, data, drawings, manuals, reports, maps, etc. as are available to the Town and necessary for the carrying out of the scope of services shall be furnished to the Contractor without charge, and the Town shall cooperate with the Contractor in the carrying out of the project.

Report Reviews and Criteria: The Town shall examine all submittals, sketches, drawings, opinions of costs, studies, reports, and other documents presented by the Contractor and shall promptly render the Town's decisions pertaining thereto. The Town shall provide all criteria and full information regarding its requirements for the project.

General Provisions:

Amendments: Any changes, modifications, revisions, or amendments to this Contract which are mutually agreed upon by the parties to this Contract shall be incorporated by written instrument executed by all parties to this Contract.

Assignment Prohibited and Contract Shall Not Be Used as Collateral: Neither party shall assign or otherwise transfer any of the rights or delegate any of the duties set out in this Contract without the prior written consent of the other party. The Contractor shall not use this Contract, or any portion thereof, for collateral for any financial obligation.

Audit and Access to Records: The Town shall have access to any books, documents, papers, electronic data, and records of the Contractor which are pertinent to this Contract. The Contractor shall immediately, upon receiving written instruction from the Town, provide to any independent auditor or accountant all books, documents, papers, electronic data, and records of the Contractor which are pertinent to this Contract. This paragraph shall only extend to work performed on a unit price, fee adjustment, cost plus, or time and material basis, and then only to verify costs.

Authority: Provisions of this Contract are pursuant to the authority set forth in the Town of Wellington Municipal Code. Mandatory applicable state and federal regulations also apply.

Compliance with Laws: The Contractor shall keep informed of and comply with all applicable federal, state, and local laws and regulations in the performance of this Contract.

Confidentiality: Each party shall retain as confidential all information and data furnished to it by the other party which are designated in writing by such other party as confidential at the time of transmission and are obtained or acquired by the receiving party in connection with this Contract, and said parties shall not reveal such information to any third party. However, nothing herein is meant to preclude either disclosing and/or otherwise using confidential information (i) when the confidential information is actually known to the receiving party before being obtained or derived from the transmitting party; or (ii) when confidential information is generally available to the public without the receiving party's fault at any time before or after it is acquired from the transmitting party; or (iii) where the confidential information is obtained or acquired in good faith at any time by the receiving party from a third party who has the same in good faith and who is not under any obligation to the transmitting party in respect thereof; or (iv) is required by law or court order to be disclosed.

Conflicts of Interest: The Contractor stipulates that none of its officers or employees are officers or employees of the Town of Wellington unless disclosure has been made in accordance with Town ordinances and policies. Furthermore, the Contractor certifies that it has not offered or given any gift or compensation prohibited by local, state, or federal law, to any officer or employee of the Town of Wellington to secure favorable treatment with respect to being awarded this contract. The Contractor shall not engage in providing consultation or representation of clients, agencies or firms which may constitute a conflict of interest which results in a disadvantage to the Town or a disclosure which would adversely affect the interests of the Town. The Contractor shall notify the Town of any potential or actual conflicts of interest arising during this Contract. This Contract may be terminated in the event a conflict of interest arises. Termination of the Contract will be subject to a mutual settlement of accounts. In the event the contract is terminated under this provision, the Contractor shall take steps to ensure that the file, evidence, evaluation and data are provided to the Town or its designee. This does not prohibit or affect the Contractor's ability to engage in consultations, evaluations or representation under agreement with other agencies, firms, facilities, or attorneys so long as no conflict exists. A conflict of interest warranting termination of this Contract may include, but is not necessarily limited to, acting on behalf of a client in an adversarial proceeding against the Town or initiating suits in equity including injunctions, declaratory judgments, writs of prohibition, or quo warranto.

Contract Jurisdiction, Choice of Law, and Venue: The provisions of the contract shall be governed by the laws of the State of Colorado. The parties will submit to the jurisdiction of the courts of the State of Colorado. Venue shall be Larimer County, Colorado.

Contract Renegotiation, Modifications and Award of Related Contracts: This Contract may be amended, modified, or supplemented only by written amendment to the Contract, executed by the parties hereto, and attached to the original signed copy of the Contract. The Town may undertake or award supplemental or successor contracts for work related to this Contract or may award contracts to other contractors for work related to this Contract. The Contractor shall cooperate fully

with other contractors and the Town in all such cases. The Town, at its sole discretion and through duly authorized contract amendments, may request the Contractor to complete additional phases beyond the scope of services included in this Contract.

Disbarment: The Contractor certifies that neither it nor its principals are presently disbarred, suspended, proposed for disbarment, declared ineligible, or voluntarily excluded from participation in this transaction (Contract) by any governmental department or agency. If the Contractor cannot certify this statement, a written explanation for review by the Town shall be provided.

Entirety of Contract: This Contract, consisting of eleven (11) pages inclusive of Attachment A, represents the entire and integrated Contract between the parties and supersede all prior negotiations, representations, and agreements, whether written or oral. In the event of a conflict or inconsistency between the language of this Contract and the language of any attachment or document incorporated by reference, the language of this Contract shall control.

Equal Opportunity Clause: The Contractor agrees to abide by the provisions under Title VI and VII of the Civil Rights Act of 1964 (42USC 2000e) which prohibits discrimination against any employee or applicant for employment or any applicant or recipient of services, on a basis of race, religion, color, or national origin. This includes abiding to Executive Order 11246 which prohibits discrimination on the basis of sex, and 45 CFR which prohibits discrimination on the basis of age, Section 504 of the Rehabilitation Act of 1973, or the Americans with Disabilities Act of 1990 which prohibits discrimination on the basis of a disability.

Force Majeure: Neither party shall be liable for failure to perform under this Contract if such failure to perform arises out of causes beyond the control and without the fault or negligence of the nonperforming party. Such causes may include, but are not limited to, acts of God or the public enemy, fires, floods, epidemics, quarantine restrictions, freight embargoes, and unusually severe weather. This provision shall become effective only if the party failing to perform immediately notifies the other party of the extent and nature of the problem, limits delay in performance to that required by the event and takes all reasonable steps to minimize delays.

Indemnification: The Contractor agrees to indemnify, save harmless, and release the Town of Wellington and all of its officers, agents, volunteers, and employees from and against any and all loss, damage, injury, liability, suits, and proceedings arising out of the performance of this contract to the extent caused by the negligence of the Contractor's officers, agents, volunteers, or employees, but not for claims from the Town's negligence.

Independent Contractor: The Contractor shall function as an independent contractor for the purposes of this Contract and shall not be considered an employee of the Town for any purpose and as such, have no authorization, express or implied by the Town of Wellington, to any agreements, settlements, liability or understanding whatsoever, and agrees not to perform any acts as an agent for the Town except as expressly set forth herein. The Contractor shall be responsible for the payment of all income tax and social security amounts due because of payments received from the Town. Persons employed by the Town and acting under the direction of the Town shall not be deemed to be employees or agents of the Contractor. Nothing in this Contract shall be interpreted as authorizing the Contractor or its agents or employees to act as an agent or

representative or to incur any obligation of any kind for or on behalf of the Town. The Contractor agrees that no health or hospitalization benefits, workers' compensation, unemployment insurance, or similar benefits available to Town employees will inure to the benefit of the Contractor or the Contractor's agents or employees because of this Contract.

Insurance Coverage: The Contractor shall not commence work under this Contract until it has obtained all the insurance required by the Town. The Contractor shall obtain and maintain the following insurance in accordance with the Insurance Requirements set forth below as shall provide the Town with proofs of these insurance upon request:

(i) **Automobile Liability Insurance:** The Contractor shall maintain automobile liability insurance covering any auto (including owned, hired, and non-owned) with minimum limits of \$1,000,000 each accident combined single limit.

(ii) **Commercial, General Liability Insurance:** The Contractor shall maintain commercial general liability insurance (CGL) coverage, occurrence form, covering liability claims for bodily injury and property damage arising out of premises, operations, products and completed operations, and personal and advertising injury, with minimum limits as stated below. The CGL policy shall include coverage for Explosion, Collapse and Underground property damage. This coverage may not be excluded by endorsement.

- (a) \$1,000,000 each occurrence;
- (b) \$1,000,000 personal injury and advertising injury;
- (c) \$2,000,000 general aggregate; and
- (d) \$2,000,000 products and completed operations.

(iii) **Professional Liability or Errors and Omissions Liability Insurance:** The Contractor shall maintain professional liability insurance or errors and omissions liability insurance protecting against any and all claims arising from the Contractor's alleged or real professional errors, omissions, or mistakes in the performance of professional duties under this Contract, with minimum limits as stated below.

- (a) \$1,000,000 each claim; and
- (b) \$2,000,000 general aggregate.

(iv) **Unemployment Insurance:** The Contractor shall be duly registered with the Colorado Department of Labor and Employment and obtain such unemployment insurance coverage as required.

(v) **Workers' Compensation and Employer's Liability Insurance:** Employees hired in Colorado to perform work under this Contract shall be covered by workers' compensation coverage per the Colorado Department of Labor and Employment's Workers' Compensation program as statutorily required. Employees brought into Colorado from Contractor's home state to perform work under this Contract shall be covered by workers' compensation coverage obtained through the same or other state or private workers' compensation insurance approved by the Colorado Department of Labor and Employment as statutorily required.

Insurance Requirements:

(i) During the term of this Contract, the Contractor shall obtain and maintain, and ensure that each subcontractor obtains and maintains, each type of insurance coverage specified in Insurance Coverage above.

(ii) All policies shall be primary over any insurance or self-insurance program carried by the Contractor or the Town. All policies shall include clauses stating that each insurance carrier shall waive all rights of recovery under subrogation or otherwise against Contractor or the Town, its agencies, institutions, organizations, officers, agents, employees, and volunteers.

(iii) The Contractor shall provide Certificates of Insurance to the Town, verifying each type of coverage required herein.

(iv) All policies shall be endorsed to provide at least thirty (30) days advance written notice of cancellation to the Town. A copy of the policy endorsement shall be provided with the Certificate of Insurance.

(v) In case of a breach of any provision relating to Insurance Requirements or Insurance Coverage, the Town may, at the Town's option, obtain and maintain, at the expense of the Contractor, such insurance in the name of the Contractor, or subcontractor, as the Town may deem proper and may deduct the cost of obtaining and maintaining such insurance from any sums which may be due or become due to the Contractor under this Contract.

(vi) All policies required by this Contract shall be issued by an insurance company with an A.M. Best rating of A- VIII or better.

(vii) The Town reserves the right to reject any policy issued by an insurance company that does not meet these requirements.

Limitation of Liability: Excluding the Contractor's liability for bodily injury or damage to the property of third parties, the total aggregate liability of the Contractor arising out of the performance or breach of this Contract shall not exceed the compensation paid to the Contractor under this Contract. Notwithstanding any other provision of this Contract, the Contractor shall have no liability to the Town for contingent, consequential, or other indirect damages including, without limitation, damages for loss of use, revenue or profit; operating costs and facility downtime, however the same may be caused. The limitations and exclusions of liability set forth in this Article shall apply regardless of the fault, breach of contract, tort (including negligence), strict liability or otherwise of the Contractor, its employees, or subcontractors.

Notice of Sale or Transfer: The Contractor shall provide the Town with notice of any sale, transfer, merger, or consolidation of the assets of the Contractor. Such notice shall be provided in accordance with the notices provision of this Contract and, when possible and lawful, in advance of the transaction. If the Town determines that the sale, transfer, merger, or consolidation is not consistent with the continued satisfactory performance of the Contractor's obligations under this Contract, then the Town may, at its discretion, terminate or renegotiate the Contract.

Patent or Copyright Protection: The Contractor recognizes that certain proprietary matters or techniques may be subject to patent, trademark, copyright, license or other similar restrictions, and warrants that no work performed by the Contractor or its subcontractors will violate any such restriction. The Contractor shall defend and indemnify the Town for any infringement or alleged infringement of such patent, trademark, copyright, license, or other restrictions.

Severability: A declaration by any court or any other binding legal source that any provision of this contract is illegal and void

shall not affect the legality and enforceability of any provision of this contract unless the provisions are mutually dependent.

Taxes: The Contractor shall pay all taxes and other such amounts required by federal, state and local law, including, but not limited to, federal and social security taxes, workers' compensation, unemployment insurance, and sales taxes.

Termination of Contract: This Contract may be terminated with cause by either party in advance of the specified termination date upon written notice being provided by the other party. Unless the Town determines a default is not remediable, there have been prior violations with notice, or a default is determined to be detrimental to public safety, the party in violation will be given thirty (30) working days after notification to correct and cease the violations after which the Contract may be terminated for cause. This Contract may be terminated without cause in advance of a specified expiration date by either party upon thirty (30) days prior written notice being given by the other party.

Project Requirements:

Project Access: The Contractor shall be responsible for obtaining access as required for project tasks.

Stand-By Time: The Town will not reimburse the Contractor for stand-by time charges for the Contractor's supervisory personnel.

Waiver of Damages: Neither Party shall be liable to the other for any indirect, special, punitive, exemplary or consequential damages including, but not limited to, damages for lost production, lost revenue, lost product, lost profits, or lost business or business interruptions, from any cause whatsoever.

Standard of Performance: The quality of Contractor's services shall be judged solely as to whether Contractor performed its services consistent with the professional skill and care ordinarily provided by firms practicing in the same or similar locality under the same or similar circumstances.

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BLANK.**

Payment and Billing:

Reimbursement of Expenses: The Town agrees to pay the Contractor an amount equal to the prices shown in Attachment A limited to the structures selected and shown below. Payment shall be made directly to the Contractor. Total payment under this Contract shall not exceed seventy-two thousand one hundred seventy-five dollars and no cents (\$91,640.00).

Project Budget: This contract is inclusive of roofing work limited to the following structures and corresponding anticipated budgets consistent with the Contractors proposal in Attachment A. The amounts shown for each structure are not to be exceeded unless authorized by the Town. The Contract total amount is controlling.

<u>Item</u>		<u>Estimated Cost</u>
Item	RAS/WAS Building with Gutters.....	\$ 43,419.00
Item	Laboratory/SCADA with Gutters	\$ 48,221.00
Total Project Cost		\$91,640.00

Invoices: Invoices shall be submitted no more often than monthly for activities and costs accrued since the last pay application and shall be made on forms approved by the Town. Each pay application must include justification of the cost items contained in the application, separating costs for each structure shown above and be adequately itemized to show material description and costs (i.e.: class/brand of shingles and number of squares, ice and water shield installation or not, hatches and skylight, and numbers of vents, pipejacks, etc.) to support the Town’s insurance claim. Pay applications shall be transmitted electronically to the Town’s project manager: Josh Matthews,matthewsjo@wellingtoncolorado.gov.

Payment Procedures: The Town shall pay the Contractor upon receipt of billing statements as the services are performed for the task(s) outlined in Attachment A. The Town will initiate the payment process upon the receipt of a verified statement of services as described above. Payment shall be made within thirty (30) days following receipt of billing.

Money Withheld: If the Town has reasonable grounds to believe that the Contractor will be unable to perform this Contract fully and satisfactorily within the time fixed for performance, then the Town may withhold payment of such portion of any amount otherwise due and payable to the Contractor reasonably deemed appropriate. These amounts may be withheld until the cause for the withholding is cured to the Town’s satisfaction or this Contract is terminated per the General Provisions above. No interest shall be payable by the Town on any amounts withheld under this provision.

Withholding of Payment: If a work element has not been received by the Town by the dates established in Attachment A, the Town may withhold all payments beginning with the month following that date until such deficiency has been corrected.

Final Payment: The final payment shall be made upon acceptance of the final work product and receipt of the final billing.

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Signatures:

The parties to this Contract, either personally or through their duly authorized representatives, have executed this Contract on the dates set out below and certify that they have read, understood, and agreed to the terms and conditions of this Contract. The Effective Date of this Contract is the date of the signature last affixed to this page.

TOWN OF WELLINGTON

Signature

Date

Printed Name

Title

Primary Contact Printed Name

Contact Info. (email, phone, etc.)

ADVANCED ROOFING TECHNOLOGIES

Signature

Date

Printed Name

Title

Primary Contact Printed Name

Contact Info. (email, phone, etc.)



An Employee Owned Company

4555 Highland Meadows Pkwy, Ste A
Windsor CO 80550
Ph. 970-663-0203
Fax 970-663-0292

www.advancedroofingtech.com

"34,000 customers over 28 years can't be wrong"

July 11, 2025

Town of Wellington

Attn: Josh Matthews

RE: Wellington Waste Water Treatment Plant

Install Metal Panel Roofing System

Demo, furnish and install:

- Remove entire metal roofing system.
 - a. Does not include removing of current insulation or lightning protection system.
 - b. Does not include adding insulation if insulation is compromised or does not meet code.
- Install 24-gauge prefinished 2" mechanical standing seamed panels directly to purlins.
 - a. Panels to be seamed 180-degrees.
- Install all trim to match 24-gauge metal roof.
- Install new penetration boots on all penetrations.
- No ventilation added.
 - a. Ventilation will need to be added on the interior due to insulation design.
- Color to be chosen from provided Sheffield Metals color charts.
- Includes labor, equipment, material, tax exempt, town to provide permit cost (Art to be reimbursed).

Building 1 (South East Building) Total: \$42,177.00

Building 2 (North East Building) Total: \$37,375.00

Gutters and Downspouts

Demo, furnish and install:

- Remove current gutter system.
- Install 18 gauge "L" flashing to work as a gutter substrate.
- Install 5" 24-gauge prefinished Box gutters.
- 3"x4" closed faced downspouts.
 - a. Downspouts to discharge at grade
- Color to be chosen from provided color charts.
- Includes labor, equipment, material, tax exempt.

Building 1 (South Building) Total: \$6,044.00

Building 2 (North East Building) Total: \$6,044.00

Notes

- This proposal is based on Site Visit August 2023, May 2025.
- Repairs not advised as these systems are mechanically sealed and temporary repairs will not hold.
- 5-Year workmanship warranty provided by Advanced Roofing Technologies
- Bond not included in price.
 - a. Bond rate is 1.8%
- Tax Exempt.
- This proposal is based on execution of the standard AIA document A401.
- Due to material volatility, pricing is subject to change due to price increases or additional material handling up until the time the material ships for the project.

Exclusions

Permit fees, prevailing wages, temporary protections, vapor barriers, interior work, louvers, attic vents, sump pans, any wood nailer furring or shimming, window, door or sill flashings other than necessary for our scope, custom colors and finishes, sun screens, thru wall flashings for masonry or stucco work, metal deck, beam wraps, caulking to dissimilar materials, any z furring or hat channel, anything not explicitly described in the above scope.

Disclaimer

Due to the fluctuation in various markets, the increase in the cost of raw materials, energy and transportation, this proposal will remain open for your acceptance for 30 days from the date of this letter. If Advanced Roofing Technologies, LLC. is the successful bidder, please contact us immediately to facilitate the best possible service on this project. This Proposal must be included as an exhibit to any contract awarded.

We propose hereby to furnish materials, labor, equipment and tax for completion in accordance with the terms and conditions pertaining to this proposal. Liability insurance and workers compensation insurance for our employees shall be the responsibility of Advanced Roofing Technologies, LLC. Customer has the right to cancel their contract within three (3) days of signing this contract. Payment is due upon completion of work described above by cash or check only. Credit cards are not accepted. Any balance due and not paid upon completion of work shall incur interest at the rate of 1.5% monthly. No refunds, reimbursements, or rebates will be made to cover Customer's insurance deductible. The undersigned agrees to pay Advanced Roofing Technologies, LLC reasonable attorney's fees, collection costs and cost of suit, incurred in collecting the amounts owed. Any returned checks shall be accessed the maximum amount allowed by law.

Approved By:

PRINT NAME

SIGNATURE

Trenton Ditus

Advanced Roofing Technologies

TERMS AND CONDITIONS

1. **Nature of Work.** Advanced Roofing Technologies ("ART") shall furnish the labor and material necessary to perform the work described herein or in the referenced contract documents. ART does not provide design, engineering, consulting or architectural services. It is the Owner's responsibility to retain a licensed architect or engineer to determine proper design and code compliance, including a determination as to whether and what type of a vapor or air retarder is needed. If plans, specifications or other design documents have been furnished to ART, Customer warrants that they are sufficient and conform to all applicable law and building codes. ART is not responsible for loss, damage or expense due to defects in plans or specifications of building code violations unless such damage results from a deviation by ART from what is specified. ART is not responsible for condensation, moisture migration from the building interior or other building components, location or size of roof drains, adequacy of drainage, ponding on the roof, structural conditions of the properties of the roof deck or substrate on which ART's roofing work is installed.
2. **Deck.** Customer warrants that structures on which ART is to work are in sound condition and capable of withstanding roofing construction, equipment and operations. ART's commencement of roof installation indicates only that ART has visually inspected the surface of the roof deck for visible defects. ART is not responsible for structural sufficiency, quality of construction (including compliance with FMG criteria), undulations, fastening or moisture content of the roof deck or other trades' work or design.
3. **Concrete Decks.** In the event that roofing is to be installed over a concrete or other wet deck or substrate, the determination as to when the concrete or wet substrate is sufficiently cured and dried so that roofing materials can be installed without potential future adverse effect shall be made by the General Contractor in consultation with the concrete subcontractor, concrete manufacturer and design professional. ART is not responsible to test or assess moisture content of the deck or substrate.
4. **Asbestos and Toxic Materials.** This proposal is based on ART's not coming into contact with asbestos-containing or toxic materials ("ACM"). ART is not responsible for expenses, claims or damages arising out of the presence, disturbance or removal of ACM. ART shall be compensated for additional expenses resulting from the presence of ACM. Customer agrees to indemnify ART from and against any liability, damages, losses, claims, demands or citations arising out of the presence of ACM.
5. **Payment.** Unless stated otherwise on the proposal, Customer shall pay the contract price plus any additional charges for changed or extra work within (10) days of substantial completion of the Work. If completion of the Work extends beyond one month, Customer shall make monthly progress payments to ART by or before the fifth (5th) day of each month for the value of Work completed during the preceding month, plus the value of materials suitably stored for the project. All sums not paid when due shall earn interest at a rate of 1-1/2% per month. ART shall be entitled to recover from Customer all costs of collection incurred by ART, including attorney's fees, resulting from Customer's failure to make proper payment when due. ART's entitlement to payment is not dependent upon criteria promulgated by Factory Mutual Global, including wind uplift testing.
6. **Right to Stop Work.** The failure of Customer to make proper payment to ART when due shall, in addition to all other rights, constitute a material breach of contract and shall entitle ART at its discretion, to suspend all work and shipments, including furnishing warranty, until full payment is made. The time period in which ART shall perform the work shall be extended for a period equal to the period during which the Work was suspended, and the contract sum to be paid ART shall be increased by the amount of ART's reasonable costs of shut-down, delay and start-up.
7. **Insurance.** ART shall carry worker's compensation, automobile and commercial general liability (bodily injury and property damage) insurance. ART will furnish a Certificate of Insurance, evidencing the types and amounts of its coverage's, upon request. Customer shall purchase and maintain builder's risk and property insurance, including the labor and materials furnished by ART, covering fire, extended coverage, malicious mischief, vandalism and theft on the premises to protect against loss or damage to material and equipment and partially completed work until the job is completed and accepted. Moneys owed to ART shall not be withheld by reason of any damage or claim against ART covered by liability or property damage insurance maintained by ART or claims covered under builder's risk insurance.
8. **Additional Insured.** If the Customer requires that ART agrees to name Customer or others as additional insureds on ART's liability insurance policy, Customer and ART agree that the naming of Customer or others as additional insureds is intended to apply to claims made against the additional insured to the extent the claim is due to the negligence of ART and is not intended to make ART's insurer liable for claims that are due to the fault of the additional insured.
9. **Interior Protection.** Customer acknowledges that re-roofing of an existing building may cause disturbance, dust or debris to fall into the interior. Customer agrees to remove or protect property directly below the roof in order to minimize potential interior damage. ART shall not be responsible for disturbance, damage, clean up or loss to interior property that Customer did not remove or protect prior to commencement of roofing operations. Customer shall notify tenants of re-roofing and the need to provide protection underneath areas being re-roofed. Customer agrees to hold ART harmless from claims of tenants who were not so notified and did not provide protection.
10. **Deck Repairs.** Any work required to replace rotten or missing wood or deteriorated decking shall be done on a labor and material or unit price basis as an extra unless specifically included in the scope of work.
11. **Damages and Delays.** ART will not be responsible for damage done to ART's work by others, including damage to temporary tie-offs. Any repairing of the same by ART will be charged as an extra. ART shall not be liable for liquidated or delay damages due to a delay in completion of the Project unless the delay was caused by ART. ART shall not be responsible for loss, damage or delay caused by circumstances beyond its reasonable control, including but not limited to acts of God, accidents, snow, fire, weather, vandalism, regulation, strikes, jurisdictional disputes, failure or delay of transportation, shortage of or inability to obtain materials, equipment or labor. In the event of these occurrences, ART's time for performance under this proposal shall be extended for a time sufficient to permit completion of the Work.
12. **Roof Projections.** ART will flash roof projections that are in place prior to installation of the roofing or shown on the architectural plans provided to ART. Penetrations not shown on the plans provided to ART prior to submittal of this proposal or required after installation of roofing shall be considered an order for extra work, and ART shall be compensated at its customary time and material rates for additional expense resulting from additional penetrations.
13. **Backcharges.** No backcharges or claims for payment of services rendered or materials and equipment furnished by Customer to ART shall be valid unless previously authorized in writing by ART and unless written notice is given to ART within five (5) days of the event, act or omission which is the basis of the backcharge.
14. **Fumes and Emissions.** Customer acknowledges that odors and emissions from roofing products will be released as part of the roofing operations to be performed by ART. Customer shall be responsible for interior air quality, including controlling mechanical equipment, HVAC units, intake vents, wall vents, windows, doors and other openings to prevent fumes and odors from entering the building. Customer is aware that roofing products emit fumes, vapors and odors during the application process. Some people are more sensitive to these emissions than others. Customers shall hold ART harmless from claims from third parties relating to fumes and odors that are emitted during the normal roofing process.
15. **Tolerances.** All labor and materials shall be furnished in accordance with normal industry standards and industry tolerances for uniformity, color, variation, thickness, size, weight, finish and texture. Specified quantities are intended to represent an average over the entire roof area.
16. **Wind Loads or Uplift Pressures.** Design Professional is responsible to design the work to be in compliance with applicable codes and regulations and to specify or show the work that is to be performed. ART is not responsible for design, including calculation or verification of wind-load design. To the extent minimum wind loads or uplift pressures are required, ART's bid is based solely on manufacturer's printed test results. ART itself makes no representation regarding wind uplift capacity and assumes no liability for wind uplift.
17. **Material Cost Escalation.** Steel products, asphalt, polyisocyanurate and other roofing products are sometimes subject to unusual price volatility due to conditions that are beyond the control of anticipation of ART. If there is a substantial increase in these or other roofing products between the date of this proposal and the time when the work is performed, the amount of the contract may be increased to reflect the additional cost to ART upon submittal of written documentation and advance notice.
18. **Safety.** Owner warrants there will be no live power lines on or near the roof servicing the building where ART will be working and that Owner will turn off any such power supplies to avoid an electrocution risk to ART's employees. ART's price is based upon there not being electrical conduit or other materials embedded within the roof assembly or attached directly to the underside or top side of the roof deck upon which ART will be installing the new roof. Owner will indemnify ART from personal injury and other claims and expenses if Owner fails to turn off power so as to avoid injury to ART's personnel or resulting from the presence of concealed electrical conduit and live electrical power. ART is not responsible for costs of repair or damages, including disruption of service, resulting from damage to undisclosed or concealed electrical or other utility lines. Owner shall shut down roof located electronic equipment that emits or receives radio frequency waves when ART is working on the roof so that roofing personnel will not be subject to radio frequency waves or electromagnetic radiation while working on the roof and shall

indemnify and hold ART and its personnel harmless from any personal injury claims resulting from a failure by Owner to do so. ART is not responsible for the safety of persons on the roof other than its own employees. Owner and general contractor agree to indemnify and hold ART harmless, including attorney's fees, from claims for personal injury by persons or entities whom owner or general contractor have allowed or authorized to be on the roof.

19. **Availability of Site.** ART shall be provided with direct access to the work site for the passage of trucks and materials and direct access to the roof. ART shall not be required to begin work until underlying areas are ready and acceptable to receive ART's work and sufficient areas of roof deck are clear and available and free from water or debris to allow for continuous full operation. The expense of any extra trips to ART to and from the job as a result of the job not being ready for the Work after ART has been notified to proceed will be charged as an extra.

20. **Warranty.** ART's work will be warranted by ART in accordance with its standard warranty, which is made a part of this proposal and contract and incorporated by reference. A facsimile of ART's standard warranty is attached or, if not, will be furnished upon request. ART SHALL NOT BE LIABLE FOR SPECIAL, INCIDENTAL OR CONSEQUENTIAL DAMAGES. The acceptance of this proposal by the Customer signifies his agreement that this warranty shall be and is the exclusive remedy against ART. A manufacturer's warranty shall be furnished to Customer if a manufacturer's warranty is called for on the proposal. It is expressly agreed that in the event of alleged defects in the materials furnished pursuant to this contract, Customer shall have recourse only against the manufacturer of such material.

21. **Existing Conditions.** ART is not responsible for leaking through the existing roof or other portions of the building that have not yet been reroofed by ART.

22. **Mold.** ART and Owner are committed to acting promptly so that roof leaks are not a source of potential interior mold growth. Owner will make periodic inspections for signs of water and intrusion and act promptly including prompt notice to ART if Owner believes there are roof leaks, to correct the condition. Upon receiving notice, ART will make roof repairs. The Owner is responsible for monitoring any leak areas and for indoor air quality. ART is not responsible for indoor air quality. Owner shall hold harmless and indemnify ART from claims due to indoor air quality and resulting from a failure by Owner to maintain the building in a manner to avoid growth of mold. Customer agrees to indemnify and hold harmless ART from claims brought by tenants and third parties arising from mold growth.

23. **Material References.** ART is not responsible for the actual verification of technical specifications of product manufacturers; i.e., R-Value or ASTM or UL compliance, but rather the materials used are represented as such by the material manufacturer

24. **Oil-canning.** Metal roofing and especially lengthy flat-span sheet-metal panels often will exhibit waviness, commonly referred to as "oil-canning." The degree of oil-canning and the appearance of the panels will vary depending on factors such as the length and color of panels, alloy, gauge, galvanizing process, substrate condition, and exposure to sunlight. Oil-canning pertains to aesthetics and not the performance of the panels and is not controlled by ART. The type of metal roofing panels specified can affect the degree of oil canning. ART is not responsible for oil-canning or aesthetics. Oil-canning shall not be grounds to without payment or reject panels of the type specified.

~~25. **Dispute Resolution.** If a dispute shall arise between ART and the Customer with respect to any matters or questions arising out of or relating to this agreement or the break thereof, ART and Customer will seek to mediate the dispute. If mediation is not successful, arbitration shall be administered by and conducted in accordance with the Construction Industry Arbitration Rules of the American Arbitration Association unless the parties mutually agree otherwise. This Agreement to arbitrate shall be specifically enforceable under the prevailing arbitration law. The award rendered by the arbitrators shall be final, and judgment may be entered upon it in any Court having jurisdiction thereof. Any legal claim against ART alleging any breach of this contract or negligence by ART must be initiated no later than two (2) years after ART performed the roofing installation covered by this contract. Collection matters may be processed through litigation or arbitration at the discretion of ART.~~

By signing below I agree to the above terms and conditions.

Signature

Date

2025 ROOF REPLACEMENT AT THE WATER RECLAMATION FACILITY, SUMMARY OF QUOTES

COMPANY	CONTRACT CONDITIONS	LAB/SCADA BUILDING (REPLACEMENT YEAR 2025)	RAW/WAS BUILDING (REPLACEMENT YEAR 2025)	DE-WATERING BUILDING (REPLACEMENT YEAR, POTENTIALLY 2026)	QUOTE FOR (RAS/WAS, LAB/SCADA)	TOTAL QUOTE (ALL THREE BUILDINGS)
ADVANCED ROOFING TECHNOLOGIES	Includes: replacing gutters & downspouts at \$6,044 per roof. Excluded: prevailing wages, lightning protection (removal, reinstallation, UL Certification), insulation.	\$48,221.00	\$43,419.00	\$37,593.00	\$91,640.00	\$129,233.00
ACADEMY ROOFING INC.	Includes: lightning cables (removal and reinstallation). Excludes: gutters & downspouts, insulation, UL Certification of Lightning Protection system.	\$52,601.00	\$42,348.00	\$35,608.00	\$94,949.00	\$130,557.00
DOUGLASS COLONY GROUP INC.	Includes: Excludes: Lightning protection (removal, reinstallation, UL Certification), snow and ice removal, demolition, roof vents, extra mob, liquidated and consequential damages, payment on equip delays (\$1000/month)	Lumps Sum	Lump Sum	Lump Sum		\$161,175.00



Board of Trustees Meeting

Date: July 22, 2025

Subject: Consent to Authorize Town Treasurer to Sign Hinkle & Company, PC Engagement Letter for Audit of 2024 Financial Statements

- **Presentation: Nic Redavid, Finance Director/Treasurer**

EXECUTIVE SUMMARY

Hinkle & Company, PC was selected in December 2023 and contracted by the Board of Trustees as independent auditors for the Town of Wellington financial statements for the fiscal years 2022 and 2023, with the option to extend to fiscal year 2024. Prior to beginning the audit process for fiscal year 2024, approval is requested from the Board to continue utilizing Hinkle & Company, PC as independent auditors.

BACKGROUND / DISCUSSION

Town staff issued a Request for Proposals in October 2023 for a firm to complete audits of the Town's financial statements for fiscal years 2022 through 2024. Three proposals were received and former Town Treasurer, Don Rhoads, performed an initial analysis and scoring of the firms to determine their qualifications and establish a ranking. Mr. Rhoads is a CPA and audited municipalities with two different CPA firms earlier in his career. This analysis was reviewed by Town Administrator Patti Garcia and Deputy Town Administrator Kelly Houghteling, and two firms presented to the Finance Committee at their November 2023 regular meeting.

A recommendation to award the contract to Hinkle & Company, PC was approved by the Finance Committee and Resolution No. 54-2023 was brought to the Board on December 12, 2023. The Resolution awarded the contract for audits of fiscal years 2022 and 2023 and was approved unanimously. The Town of Wellington, Colorado Financial Statements with Independent Auditor's Report for the fiscal year ending December 31, 2022, was completed on January 31, 2025. The Town of Wellington, Colorado Financial Statements with Independent Auditor's Report for the fiscal year ending December 31, 2023, was completed on June 26, 2025.

Following the completion of these audits, Finance Director and Town Treasurer Nic Redavid is recommending retaining Hinkle & Company, PC for the audit of fiscal year 2024. Given the established working relationship with the current independent auditor, including providing background documentation, supporting policies and procedures, and institutional knowledge of the Town's reporting, systems, and financials, Mr. Redavid believes that continuing the contract will expedite the process to complete the fiscal year 2024 audit. Additionally, the fiscal year 2024 audit will have additional complexity as a Single Audit is required due to the expenditure of ARPA/SLFRF funds for the water treatment plant.

The Government Finance Officers Association states: "Governmental entities should enter into multiyear agreements of at least five years in duration when obtaining the services of independent auditors. Such multiyear agreements can take a variety of different forms (e.g., a series of single-year contracts), consistent with applicable legal requirements. Such agreements allow for greater continuity and help to minimize the potential for disruption in connection with the independent audit. Multiyear agreements can also help to reduce audit costs by allowing auditors to recover certain "startup" costs over several years, rather than over a single year."



CONNECTION WITH ADOPTED MASTER PLANS

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

FISCAL IMPLICATIONS

The 2025 budget for Accounting & Auditing is \$45,000. The cost estimate for the audit of fiscal year 2023 was \$27,900 and the final cost was \$28,800. The engagement letter from Hinkle & Company, PC estimates a fee of \$29,800 for fiscal year 2024 and an additional fee not to exceed \$6,100 for the Single Audit. The total estimated expense of \$35,900, which will exceed the 2025 budget by \$19,700, will be offset by cost savings in the Finance Department's wages and benefits line items from vacancies in positions for the first quarter of 2025, which has created a surplus in those budgets greater than \$50,000.

STAFF RECOMMENDATION

Staff recommends authorizing the Town Treasurer to sign the Engagement Letter submitted by Hinkle & Company, PC for the completion of the audit of financial statements for the fiscal year 2024.

MOTION RECOMMENDATION

Option 1) Move to approve the consent agenda

Option 2) Move to Authorize Town Treasurer to Sign Hinkle & Company PC Engagement Letter

ATTACHMENTS

1. 2024 Town of Wellington Engagement Letter



October 4, 2024

Town Administrator and Town Board of Trustees
Town of Wellington
8225 Third Street
Wellington, Colorado 80550

We are pleased to confirm our understanding of the services we are to provide to the Town of Wellington (the Town). We will audit the financial statements of the governmental activities, the business type activities, each major fund, the aggregate remaining fund information, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Town as of and for the year ended December 31, 2024.

In addition, we will audit the entity's compliance over major federal award programs for the period ended December 31, 2024, if required. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs.

Accounting principles generally accepted in the United States of America require that supplementary information (RSI), such as management's discussion and analysis (MD&A), budgetary comparison schedule for the General Fund, schedules of the Town's proportionate share of the net pension liability and the Town's contributions, if applicable, be presented to supplement the Town's basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussions and Analysis
- Budgetary Comparison Schedules
- Schedule of the Town's proportionate share of the net pension liability, if applicable
- Schedule of the Town's contributions, if applicable

Office Locations:

Colorado Springs, CO
Denver, CO
Frisco, CO
Tulsa, OK

Denver Office:

750 W. Hampden Avenue,
Suite 400
Englewood,
Colorado 80110
TEL: 303.796.1000
FAX: 303.796.1001
www.HinkleCPAs.com

Supplementary information other than RSI will accompany the Town's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following information in relation to the financial statements as a whole:

- Schedule of expenditures of federal awards (if required)
- Combining financial statements
- Local highway finance report

Schedule of Expenditures of Federal Awards (if required)

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form (if required)

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the earlier of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.



Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and, if applicable, in accordance with any state or regulatory audit requirements. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent financial reporting, misappropriation of assets, detected abuse, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and Government Auditing Standards of the Comptroller General of the United States of America and, if applicable, in accordance with any state or regulatory audit requirements. Please note that the determination of abuse is subjective, and Government Auditing Standards does not require auditors to detect abuse.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.



We will issue a written report upon completion of our audit of the Town's basic financial statements. Our report will be addressed to the governing body of the Town. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In accordance with the requirements of Government Auditing Standards, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Audit of Major Program Compliance

If a Single Audit is required, our audit of the Town's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the entity has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major federal award programs. Our procedures will consist of determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. However, our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.



Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received, including federal awards and funding increments received prior to December 26, 2014 (if any), and those received in accordance with the Uniform Guidance (generally received after December 26, 2014);
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards, if required, (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For the design, implementation, and maintenance of internal control over federal awards;
7. For establishing and maintaining effective internal control over federal awards that provides reasonable assurance that the nonfederal entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
8. For identifying and ensuring that the entity complies with federal statutes, regulations, and the terms and conditions of federal award programs and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
9. For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
10. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
11. For taking prompt action when instances of noncompliance are identified;
12. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
13. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
14. For submitting the reporting package and data collection form, if required, to the appropriate parties;
15. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
16. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, and relevant to federal award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.



17. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
20. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards referred to above, if applicable, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the schedule of expenditures of federal awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Fees and Timing

Jim Hinkle is the engagement partner for the audit services specified in this letter. His responsibilities include supervising the auditing services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered every two weeks and are payable upon presentation. We estimate that our fee for the audit will be \$29,800 for the year ending December 31, 2024. If the Town is required to perform a Single Audit, the additional fees will not exceed \$6,100. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the Town's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.



Other Matters

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

The audit documentation for this engagement is the property of Hinkle and Company, PC and constitutes confidential information. However, we may be requested to make certain audit documentation available to state and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Hinkle and Company, PC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

With respect to any nonattest services we perform, the Town's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to the Town Administrator and Town Board of Trustees, the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and



- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements, Single Audit (if required) and compliance over major federal award programs including our respective responsibilities (if required).

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Hick & Company, PC

This letter correctly sets forth our understanding of the Town of Wellington.

Authorized Signature

Date

Title



Report on the Firm's System of Quality Control

To the Partners of Hinkle & Company, PC and
the Peer Review Committee of the Oklahoma Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Hinkle & Company, PC (the "firm") in effect for the year ended September 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

To the Partners of Hinkle & Company, PC and
the Peer Review Committee of the Oklahoma Society of CPAs
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Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Hinkle & Company, PC in effect for the year ended September 30, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Hinkle & Company, PC has received a peer review rating of *pass*.

A handwritten signature in black ink that reads "Finley & Cook, PLLC". The signature is written in a cursive, flowing style.

Shawnee, Oklahoma
August 30, 2023

December 04, 2023

James Hinkle
Hinkle & Company PC
5028 E 101st ST Ste A
Tulsa, OK 74137-5821

Dear James Hinkle:

It is my pleasure to notify you that on November 30, 2023, the Oklahoma Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is March 31, 2026. This is the date by which all review documents should be completed and submitted to the administering entity. Since your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

OSCPA Peer Review Committee

Peer Review Committee
peerreview@oscpa.com
1-800-522-8261 ext. 3810

cc: Danny Bledsoe

Firm Number: 900010140928

Review Number: 601404



Board of Trustees Meeting

Date: July 22, 2025

Subject: Resolution No. 27-2025 - A Resolution Approving the Municipal Law Enforcement Services Agreement by and between Larimer County, Colorado and the Town of Wellington, Colorado

- **Presentation:** Patti Garcia, Town Administrator; Larimer County Sheriff's Office

EXECUTIVE SUMMARY

The Town of Wellington outsources law enforcement services to Larimer County Sheriff's Office (LCSO). The current contract for the years 2021-2025 expires on December 31, 2025. There is language in the current contract that states that renewal or extension of the agreement shall reach an agreement to terms at least six months prior to expiration. Staff has reviewed the submitted draft contract by LCSO and is providing it to the Wellington Board of Trustees for consideration.

BACKGROUND / DISCUSSION

The Larimer County Sheriff's Office has provided a revised Law Enforcement Services Agreement for consideration by the Board of Trustees. This agreement outlines the scope of services provided and is separate from the budget request that will be presented to the Board later this fall.

Key components of the agreement include, but are not limited to, staffing and service levels, personnel administration, the term of the agreement, and termination rights. The most significant change from the current 2021–2025 agreement is the removal of a fixed end date; under the proposed agreement, either party may terminate the contract with 180 days' written notice. A word version of the current contract was not available so a redline comparison between the two documents is not included.

Included for reference:

- Attachment A: the 2025 Statement of Work and Budget Agreement, which was approved by the Board of Trustees on December 10, 2024

CONNECTION WITH ADOPTED MASTER PLANS

Ensure Strong Town Operations: Ensure safety & security, such as emergency response.

FISCAL IMPLICATIONS

The 2025 budget included \$2,135,717 for Larimer County Sheriff's Office services.

STAFF RECOMMENDATION

Staff recommends approval of Resolution No. 27-2025.

MOTION RECOMMENDATION

Move to approve Resolution No. 27-2025 - A Resolution Approving the Municipal Law Enforcement Services Agreement by and between Larimer County, Colorado and the Town of Wellington, Colorado

ATTACHMENTS



1. Reso 27-2025 - A Resolution Approving Law Enforcement Services Agreement
2. Wellington Municipal LE Services Agreement_2026
3. Attachment A - 2025 Work and Budget Agreement Larimer and Wellington

TOWN OF WELLINGTON

RESOLUTION NO. 27-2025

A RESOLUTION APPROVING THE MUNICIPAL LAW ENFORCEMENT SERVICES AGREEMENT BY AND BETWEEN LARIMER COUNTY, COLORADO AND THE TOWN OF WELLINGTON, COLORADO

WHEREAS, the Town Board of the Town of Wellington (“Town”) pursuant to C.R.S. 31-15-103, has the power to pass resolutions; and

WHEREAS, the Town desires to continue to contract with Larimer County for the performance of law enforcement services; and

WHEREAS, attached hereto is the updated Municipal Law Enforcement Agreement between the Town and Larimer County.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF WELLINGTON, COLORADO, AS FOLLOWS:

1. The Agreement is approved as presented with an effective date of January 1, 2026.

Upon motion duly made, seconded and carried, the foregoing Resolution was adopted this 22nd day of July, 2025.

TOWN OF WELLINGTON, COLORADO

By: _____
Calar Chaussee, Mayor

ATTEST:

Hannah Hill, Town Clerk

**MUNICIPAL LAW ENFORCEMENT SERVICES AGREEMENT
BY AND BETWEEN
LARIMER COUNTY, COLORADO AND THE TOWN OF WELLINGTON,
COLORADO**

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**MUNICIPAL LAW ENFORCEMENT SERVICES AGREEMENT
BY AND BETWEEN
LARIMER COUNTY, COLORADO AND THE TOWN OF WELLINGTON,
COLORADO**

THIS AGREEMENT, is made and entered effective the 1st Day of January 2026, between the Town of Wellington, Colorado, a municipal corporation (the “Town”); and the Board of County Commissioners of the County of Larimer, Colorado through the Larimer County Sheriff (the “County”).

WITNESSETH:

WHEREAS, the Town is desirous of contracting with the County for the performance of law enforcement services through the Larimer County Sheriff's Office (hereinafter referred to as “Sheriff” or “Sheriff's Office”); and

WHEREAS, the County is agreeable to rendering such law enforcement services on the terms and conditions set forth in this Agreement; and

WHEREAS, such law enforcement services agreements are authorized and provided for by the provisions of Colorado Revised Statutes §29-1-203 and §30-11-410.

NOW THEREFORE, in consideration of the mutual covenants contained herein, and for good and valuable consideration, the parties mutually agree as follows:

1.0 SCOPE OF SERVICES

- 1.1 The County agrees, through the Sheriff, to provide general law enforcement services within the corporate limits of the Town to the extent and in the manner hereinafter set forth in this Agreement. Annually, the Sheriff and Town will negotiate the budget, which sets forth the level of services provided and the associated costs (See section 2 for details).
- 1.2 Except as otherwise specifically set forth in this Agreement, such services shall be the basic level of services which are provided for unincorporated areas of Larimer County.

- 1.3 **Contracted Law Enforcement Services** – General law enforcement services performed hereunder may include, if requested by the Town and included on the annual Statement of Work and Budget Agreement (See Section 2): supplemental sworn officer support, supplemental security support, and supplemental professional civilian support staff.
- 1.4 **Training & Equipment** – The Sheriff will provide equipment, training, uniforms, vehicles, and supplies for deputies provided hereunder, on the same basis as the Sheriff provides to deputies assigned outside of the Town, adequate to provide the services agreed to hereunder.
- 1.5 **Police Records Management** – The Sheriff shall maintain in the Sheriff's records system, and in accordance with the Sheriff's applicable records retention policies, records relating to criminal complaints, arrests, and other official law enforcement actions taken by the Sheriff under this Agreement. During and after termination of this Agreement, the Town shall have continuous access to the Sheriff's records for all information pertaining to any entry made by the Sheriff on behalf of the Town under this Agreement, which access shall be granted at no charge and for legitimate Town law enforcement purposes.
- 1.6 **Dispatch Services** – The Sheriff shall provide law enforcement dispatching services necessary to maintain the services set forth in this Agreement. Other dispatching services may be provided to the Town at a rate determined through a negotiation process between the Town and the Sheriff and documented in the annual Statement of Work and Budget Agreement. This process determines the Town's share of payment for communications services using the same formula for determining payment for communications services which is applied to the other government entities.
- 1.7 **Monthly Reports** – The Sheriff shall provide a monthly written report to the Town Administrator/Town Manager detailing law enforcement and public service activities provided under this Agreement. Said report is to be submitted to the Town prior to the 15th of the following month. The contents of the report, or portions thereof, shall be released to the public only upon the express authorization of the Sheriff. Said report shall include the number of hours of patrol time spent within the corporate limits of the Town by deputies assigned to the Town; a detailed record of time spent by additional deputies within the corporate limits of the Town will be reported in a separate sheet; and the number and type of incidents handled within the corporate limits.

2.0 STAFFING AND SERVICE LEVELS

- 2.1 The personnel, resources, and services performed hereunder and specifically requested by the Town shall be developed in conjunction with the Sheriff and

indicated on the annual Statement of Work and Budget Agreement, attached hereto as Attachment A and incorporated herein by this reference.

- 2.2 A new Statement of Work and Budget Agreement for the ensuing calendar year shall be authorized and signed annually by the Town and the Sheriff or his designee, and attached hereto as an Amendment to this Agreement.
- 2.3 Should the Town request a change in level of service other than pursuant to the annual readjustment, an additional Statement of Work and Budget Agreement shall be signed and authorized by the Town and the Sheriff or his designee and attached hereto as an Amendment to this Agreement.
- 2.4 The most recent dated and signed Statement of Work and Budget Agreement attached to this Agreement shall be the staffing level in effect between the Sheriff and the Town.
- 2.5 The Town may also request any other service in the field of public safety, law, or related fields within the legal power of the Sheriff to provide. Such other services shall be reflected in an amended Statement of Work and Budget Agreement under the procedures set forth in Sections 2.2 and 2.3 above.
- 2.6 **Supervisor Position** – If sworn deputies are included on the Statement of Work and Budget Agreement, it will include at least one deputy, of the rank of Sergeant or higher, to be responsible for the supervision of deputies assigned to the Town, and to serve as the Chief of Police if the Town does not have its own Police Chief. The Supervisor appointed by the Sheriff shall be subject to the approval and ongoing consent of the Town, which consent shall not be unreasonably withheld. It is the intent of the parties that consistency, continuity, and experience of service to the Town are important elements of the Supervisor position. It shall be understood by the Town that this assignment is to be a three-year appointment by the Sheriff, with the option of one-year extensions, which extensions shall be at the discretion of the Sheriff.
- 2.7 **Other Deputies** – Selection of the Sheriff's deputies to be assigned to the Town under this Agreement will be made by the Sheriff with the ongoing consent of the Town, which consent shall not be unreasonably withheld. Deputies assigned to the Town will be required to serve a minimum of one (1) year in the position unless circumstances prevent it. The Sheriff will ensure that deputies assigned to the Town through this Agreement will spend the majority of their time in the Town. When the Sheriff is unable to staff a deputy in the Town during the normal contracted hours (as set forth in Attachment A) due to vacations, training, or other circumstances, calls for service in the Town will be handled by normal Sheriff's patrol as provided for unincorporated areas of Larimer County.
- 2.8 **Overtime/Extraordinary Investigations** – It is not intended that overtime expenses above the amount budgeted will be assessed for deputies assigned to the Town, however, the parties recognize that extraordinary criminal investigation scenarios may arise that will require unanticipated levels of service which will require

unforeseen resources. In cases of an extraordinary criminal investigation, the Town and Sheriff will meet to discuss cost sharing of overtime expenses, forensic examination expenses, expert analysis expenses and other expenses incurred that are specific to that investigation. The Sheriff determines when an investigation becomes an extraordinary criminal investigation and notifies the Town's Chief of Police (or acting Lieutenant) and the Town Administrator/Town Manager of said determination.

- 2.9 **Special Event Staffing** – When the Town requires additional staffing for special events, beyond what the contract deputies can supply, the Sheriff will work with the Town to provide extra staffing. Volunteers, such as Reserve Deputies, Posse, and Explorers may be used, when available and appropriate, to supplement staffing. If extra-duty deputies are required/requested, the Town will be financially responsible for compensating the County for the hours worked by these deputies at the contractual extra-duty rate charged by the Sheriff's Office.
- 2.10 **Call Response/Other Jurisdictions** – The deputies assigned to the Town are responsible for call response and routine patrol inside the Town during their scheduled work hours. In order to minimize unnecessary duplication of law enforcement services, the Parties agree that deputies assigned to the Town may from time to time respond to other adjacent jurisdictions, including unincorporated Larimer County, as needed. The deputy will be returned to the Town patrol area as soon as possible in these instances. Similarly, Sheriff's personnel assigned elsewhere may from time to time be used for law enforcement services within the Town.

3.0 ADMINISTRATION OF PERSONNEL

- 3.1 The Sheriff shall be responsible for personnel administration of Sheriff's Office employees.
- 3.2 The rendition of the services performed by the Sheriff's Office, the standards of performance, the discipline of deputies, and other matters incident to the performance of such services and the control of personnel so employed shall remain with the County.
- 3.3 Any complaints of violation of law or policy by Sheriff's deputies assigned to the Town shall be made by the Town or other complaining person in writing, directed to the Sheriff and in compliance with the Sheriff's policy and procedure for Internal Affairs investigations. Pursuant to that policy, the Sheriff or his designee, shall inform the Town in writing when any such complaint is received, including the name of the deputy complained against and the nature of the complaint. The Sheriff, or his designee, shall also notify the Town that the issue has been addressed after the Sheriff's internal investigation has been completed.
- 3.4 In the event of a dispute between the parties to this Agreement as to the extent of the duties and functions to be rendered hereunder, or the minimum level or manner of

performance of such service, the Town shall be consulted and a mutual determination thereof shall be made by both the Sheriff and the Town.

- 3.5 With regard to Sections 3.3 and 3.4 above, the Sheriff, in an unresolved dispute, shall have final and conclusive determination as between the parties hereto.
- 3.6 All Town employees who work in conjunction with the Sheriff's Office pursuant to this Agreement shall remain employees of the Town and shall not have any claim or right to employment, civil service protection, salary, or benefits or claims of any kind from the County based on this Agreement. No Town employee as such shall become an employee of the county unless by specific additional agreement in the form of a merger agreement which must be concurrently adopted by the Town and the County.
- 3.7 The Parties agree that the relationship of the Sheriff to the Town under this Agreement is that of an independent contractor. In this capacity, and for the sole purpose of providing the services contracted for hereunder, the Sheriff may be considered to be an agent of the Town; for all other purposes, however, the Sheriff and his deputies provided under this Agreement shall be considered to be officials of employees of Larimer County and not employees of the Town. All other persons who are employed by or acting as agents of the Town shall be considered to be employees or agents of the Town and not of the Sheriff. No person who is not a deputy of, employed by, or expressly commanded by, the Sheriff in the course of providing law enforcement services hereunder shall be considered to be an agent or employee of the Sheriff for any purpose.
- 3.8 The Town shall not be called upon to assume any liability for the direct payment of any Sheriff's Office salaries, wages, or other compensation to any County personnel performing services hereunder for said Town.
- 3.9 The Town shall not be liable for workers' compensation or unemployment insurance for any of the Sheriff's employees for injuries or sickness arising out of their employment by the Sheriff. The County shall, to the extent of County insurance, cover such liabilities, and provide any required worker's compensation insurance program and unemployment insurance coverage for Sheriff's employees.
- 3.10 **Municipal and County Court** – Sheriff's deputies making arrests or issuing summonses to violators for appearance in court shall appear at the appointed time and date to give all evidence and testimony required by the court. Sheriff's deputies failing to comply with this requirement may be subject to disciplinary action by the Sheriff. Deputies assigned to the Town will not act as court recorders and are not held responsible for scheduling or monitoring of community service sentenced by the court. An assigned deputy will act as the court bailiff if the Town does not have a bailiff.

4.0 RESOURCES TO BE PROVIDED BY THE TOWN

- 4.1 For the purpose of performing said general law enforcement services, County shall furnish and supply all necessary labor, supervision, equipment, communication

facilities, and supplies necessary to maintain the agreed level of service to be rendered hereunder.

- 4.2 Notwithstanding the foregoing, the Town may provide additional resources for the County to utilize in performance of the services.
- 4.3 When and if both parties to this Agreement concur as to the necessity of maintaining a law enforcement headquarters or Sheriff's Office substation within the Town which would not normally be provided by the Sheriff, the Town shall furnish at its own cost and expense all necessary office space, including: phone lines and data lines adequate for access to the Sheriff's computer network, light, water, and other utilities. The Town agrees to maintain liability insurance on the building as set forth in Section 5.2 of this Agreement.
- 4.4 It is expressly further understood that in the event a local office or building is maintained in said Town, such local office or building may be used by the Sheriff in connection with the performance of his duties in territory outside of the Town, provided, however, that the performance of such outside duties shall not be at any additional cost to the Town.
- 4.5 It is agreed that the County shall furnish and supply all labor, supervision, equipment, communications facilities for dispatching, cost of jail detention (of any person for five (5) days or less) and transport (for thirty (30) miles or less one way), and all supplies necessary to maintain the services to be rendered.
- 4.6 Notwithstanding the foregoing, it is mutually agreed that in all instances where special supplies, stationery, notices, forms, and the like must be issued in the name of said Town, the same shall be supplied by the Town at its own cost and expense.
- 4.7 The Town will continue to contract with NOCO Humane, or other service provider, for the storage, care and management of animals taken into custody on behalf of the Town.

5.0 LIABILITY

- 5.1 **Governmental Immunity/Insurance** - The County and the Town are "public entities" within the meaning of the Colorado Governmental Immunity Act, C.R.S. §24-10-101, et seq. as amended (the "Act"). The County shall at all times during the terms of this Agreement, maintain such liability insurance, by commercial policy or self-insurance, as is necessary to meet its liabilities under the Act. The County is authorized under C.R.S. § 24-10-115 (2)(a) to self-insure, and pursuant to such authorization does so self-insure.
- 5.2 The Town agrees to obtain commercial liability insurance adequate to cover liability associated with substation premises in the Town, owned or controlled by the Town and used by the Sheriff under this Agreement. The insurance policy shall have minimum limits which match or exceed the maximum governmental liability limits set forth in C.R.S. § 24-10-114, as amended, and shall name the County as additional insured.

- 5.3 The Town further agrees to cooperate fully in the defense of all claims arising from incidents where the Sheriff or any of the deputies subject to this Agreement, was acting on behalf of the Town under the authority of this Agreement. The County agrees to cooperate with the legal counsel retained under the insurance policy for claims subject to this paragraph.
- 5.4 The County shall provide the Town with proof of self-insurance showing the County's coverage for comprehensive general liability, police professional liability, auto liability, and workers' compensation in amounts equal to or greater than amounts required by state law, and will provide timely updates of any changes in the County's insurance program.
- 5.5 No term or condition of this Agreement shall be construed or interpreted as a waiver of the monetary limits, notice requirements, immunities, rights, benefits, defenses, limitations and protections available to all parties under any applicable law, including but not limited to the Colorado Governmental Immunity Act, C.R.S. § 24-10-101 et seq., as currently written or hereafter amended or implemented.
- 5.6 Pursuant to Colorado Constitution Article XI, §1 and 2, and Article X, §20, the County and Town are each prohibited from indemnifying or holding harmless another entity or person. No provision of this Agreement is intended nor shall be construed as an agreement by the County or the Town to assume liability for or hold harmless any other entity or person.

6.0 TERM OF AGREEMENT

- 6.1 The term of this Agreement shall be from January 1, 2026 until terminated by either party (pursuant to Section 7.1).
- 6.2 The Level of Service and Budget Agreement (Attachment A) will be updated annually as set forth in Section 2.0 of this agreement.

7.0 RIGHT OF TERMINATION

- 7.1 This Agreement may be terminated at any time, with or without cause, by either party upon written notice given to the other party at least one hundred eighty (180) days before the date specified for such termination.
- 7.2 Notwithstanding any provision herein to the contrary, the Town may terminate this Agreement upon notice in writing to the County given within sixty (60) days of receipt of written notice from the County of any increase in the rate for any service to be performed hereunder, and in such an event this Agreement shall terminate sixty (60) calendar days from the date of the Town's notice to the County.
- 7.3 In the event of a termination, each party shall fully discharge all obligations owed to the other party accruing prior to the date of such termination, and, except as otherwise provided herein, each party shall be released from all obligations which would otherwise accrue subsequent to the date of termination.

8.0 BILLING RATES

- 8.1 The Town shall pay the County for the services provided under the terms of this Agreement at the rates set forth in the Statement of Work and Budget Agreement (Attachment A).
- 8.2 The rates set forth in the Statement of Work and Budget Agreement (Attachment A) shall be readjusted agreed upon by the County and Town annually effective January 1 of each year, and attached hereto as an Amendment to this Agreement.
- 8.3 The Town shall be billed based on the service level provided within the parameters of the Statement of Work and Budget Agreement (Attachment A).
- 8.4 The cost of other services requested pursuant to Section 2.5, 2.8, or 2.9 of this Agreement and not set forth in Attachment A shall be billed at the contractual extra-duty rate charged by the Sheriff's Office or at a rate agreed upon by the Town and Sheriff.

9.0 PAYMENT PROCEDURES

- 9.1 The Town will pay the County one fourth (1/4) of the contract amount quarterly, as indicated on the yearly Statement of Work and Budget Agreement (Attachment A.). The County, through the Sheriff, shall render to said Town within ten (10) days after the close of each quarter a summarized invoice which covers all services performed during said quarter, and said Town shall pay the County for all undisputed amounts within sixty (60) days after date of said invoice.
- 9.2 If such payment is not delivered to the County office which is described on said invoice within sixty (60) days after the date of the invoice, the County is entitled to recover interest thereon. For all disputed amounts, the Town shall provide County with written notice of the dispute including the invoice date, amount, and reasons for dispute within ten (10) days after receipt of the invoice. The parties shall memorialize the resolution of the dispute in writing. For any disputed amounts, interest shall accrue if payment is not received within sixty (60) days after the dispute resolution is memorialized.
- 9.3 Interest shall be at the rate of ten percent (10%) per annum or any portion thereof, calculated from the last day of the month in which the services were performed, or in the case of disputed amounts, calculated from the date the resolution is memorialized.

10.0 NOTICES

Unless otherwise specified herein, all notices or demands required or permitted to be given or made under this Agreement shall be in writing and shall be hand delivered with signed receipt or mailed by first class registered or certified mail, postage prepaid addressed to the parties at the following addresses and to the attention of the person named. Addresses and

persons to be notified may be changed by either party by giving ten (10) calendar days prior written notice thereof to the other party.

Notices for the Sheriff/County:

Larimer County Sheriff
2501 Midpoint Drive
Fort Collins, CO 80525

and

Larimer County Attorney
224 Canyon Avenue, Unit 200
Fort Collins, CO 80521

Notices for the Town:

Town of Wellington
Attn: Town Administrator/Town Manager
8225 Third Street
P.O. Box 127
Wellington, CO 80549

11.0 AMENDMENTS

All changes, modifications, or amendments to this Agreement must be in the form of a written Amendment duly executed by the Board of County Commissioners and an authorized representative of the Town. Notwithstanding, the Sheriff or his designee is authorized to execute on behalf of the County any Amendments and/or supplemental agreements referenced in Sections 1.3, 1.6, 2.0, 4.3, 8.2, 8.4, and 9.2 of this Agreement.

12.0 AUTHORIZATION WARRANTY

- 12.1 The Town represents and warrants that the person executing this Agreement for the Town is an authorized agent who has actual authority to bind the Town to each and every term, condition, and obligation of this Agreement and that all requirements of the Town have been fulfilled to provide such actual authority.
- 12.2 The County represents and warrants that the person executing this Agreement for the County is an authorized agent who has actual authority to bind the County to each and every term, condition, and obligation of this Agreement and that all requirements of the County have been fulfilled to provided such actual authority.

13.0 ENTIRE AGREEMENT

This Agreement, Attachment A, and any executed Amendments thereto constitute the complete and exclusive statement of understanding of the parties which supersedes all previous agreements, written or oral, and all communications between the parties relating to the subject matter of this Agreement. No change to this Agreement shall be valid unless prepared pursuant to Section 11.0, Amendments, of this Agreement.

**MUNICIPAL LAW ENFORCEMENT SERVICES AGREEMENT
BY AND BETWEEN
LARIMER COUNTY, COLORADO AND THE TOWN OF WELLINGTON,
COLORADO**

IN WITNESS WHEREOF, the Town of Wellington, by resolution duly adopted by its governing body, caused this Agreement to be signed by its Mayor and attested by its Town Clerk, and the County of Larimer, by the Board of County Commissioners, has caused these presents to be subscribed by the Larimer County Sheriff and the Chairperson of said Board, all on the day and year first above written.

TOWN OF WELLINGTON

ATTEST

Mayor

Date

Town Clerk
(SEAL)

Date

BOARD OF COUNTY COMMISSIONERS
OF LARIMER COUNTY

ATTEST

Chair

Date

Deputy Clerk

Date

SHERIFF

APPROVED AS TO FORM

Larimer County Sheriff

Date

County Attorney

Date

ATTACHMENT A

2025 STATEMENT OF WORK AND BUDGET AGREEMENT BY AND BETWEEN COUNTY OF LARIMER AND TOWN OF WELLINGTON

This 2025 Statement of Work and Budget Agreement, Pursuant to the Municipal Law Enforcement Services Agreement between the Town of Wellington and Larimer County (currently in effect through 2025), will be in effect from January 1, 2025 through December 31, 2025, unless superseded by a new agreement.

1.0 SCOPE OF WORK

The County, through the Sheriff's Office, will provide the services of one (1) full-time sworn sergeant, one (1) full-time sworn corporal, six (6) full-time sworn deputies, one (1) full-time sworn investigator, one (1) full-time sworn desk deputy and one (1) full-time sworn School Resource Officer to assist the Town with law enforcement activities as more specifically described below.

2.0 SUPERVISORS

The Sergeant will be responsible for the supervision of law enforcement and public safety operations for the Town. The Sergeant will work closely with the Town Administrator to exchange information, ensure the Sheriff is meeting expectations and is in compliance with this agreement, and to determine the needs of the Town and define priorities and goals for the Town's law enforcement activities. The Sergeant will also ensure the Town receives timely monthly reports as required under Section 1.8 of the Municipal Law Enforcement Services Agreement.

The Corporal will assist the Sergeant with the supervision of the deputies working in Wellington, and will assume the duties of the Sergeant when the Sergeant is unavailable.

Further, the supervisors will supplement Town patrol coverage by performing general law enforcement duties and will cover for vacancies when practical and appropriate.

3.0 PATROL DEPUTIES

Six (6) sworn deputies will work a combined average of thirty hours per day, which will provide 24-hour coverage for the town. The actual time periods during each day spent in providing patrol services shall be dependent upon several factors including, but not limited to, the day of the week, the time of the month, school day versus non-school day, holiday, etc. These times will not include travel time to and from Wellington. The County is allowed to use flexible scheduling to prevent the development of patrol hour patterns. The supervisors will supplement this coverage and will fill in for vacancies, when practical. When vacancies are not able to be covered with contract deputies or a supervisor, and during the hours outside of this agreement, calls for service will be handled by regular on-duty Sheriff's deputies in the same manner and level as they cover unincorporated areas of the County.

Contracted patrol services shall include, but not be limited to, the following: enforcement of Colorado state statutes and county and municipal ordinances; general traffic enforcement; business checks by foot patrol or by vehicle; vacation checks of private residences (as requested); development and maintenance of crime prevention programs for commercial and residential use; investigation of traffic accidents; and, investigation of criminal offenses.

4.0 DESK DEPUTY

The Desk Deputy is expected to work normal business hours and be in the office most of the time. Duties include being available in the office to answer citizen and town employee questions, take walk-in and phone reports, VIN checks, and other duties as appropriate for the position. The Desk Deputy may be required to work outside normal business hours and days in order to meet the needs of the Town and the Sheriff's Office.

5.0 INVESTIGATOR

The Sheriff will assign an Investigator to work full-time (approximately 171 hours per month on average) on Town cases. The Investigator will be expected to spend time in the town and assist with crime prevention efforts as needed.

6.0 SCHOOL RESOURCE OFFICER

The School Resource Officer's primary function, during the school year, will be working in the Wellington Schools to provide law enforcement services and security within the schools. During the summer and non-school days, the School Resource Officer(s) will supplement Town patrol coverage by performing general law enforcement duties and will cover for vacancies when practical and appropriate.

7.0 CONTRACT WORK HOURS

In general, full-time sworn positions provide 171 hours of service and half-time positions provide 85 hours of service per month. Patrol training, court, and benefit time are included in the monthly hours.

From January 1, 2025, through December 31, 2025, the Larimer County Sheriff's Office will provide 342 hours of supervisor time, 1026 hours of general patrol service, 171 hours of investigative services, 171 hours of Desk Deputy time, and 171 hours of School Resource services per month within the corporate limits of the Town.

Extra hours worked in any month will be applied to any month where the number of hours worked does not total the contract requirement.

8.0 CHANGES TO LEVEL OF SERVICE

Changes to the level of services requested, including temporary or emergency staffing needs will be provided as set forth in Section 2 of the Municipal Law Enforcement Services Agreement.

9.0 BUDGET/COSTS FOR SERVICES PROVIDED (For 2025 Calendar year)

COSTS FOR WELLINGTON 2025

POSITION	SGT	CPL	PATROL DEPUTIES (6)	DESK DEPUTY	SRO ***	INVEST	OTHER	TOTAL
Salary (Wages + Full Benefits)	171,239	151,172	837,702	139,617	83,770	151,172	-	1,534,673
Overtime	5,000	5,000	30,000	500	5,000	5,000	-	50,500
Vehicle – Full equipped without radio*	-	-	-	-	-	35,000	-	35,000
Vehicle Lease (fuel, maintenance, etc.)	12,537	12,979	88,223	-	3,639	12,979	-	130,357
Equipment / Clothing	-	-	-	-	-	-	-	0
Equipment Replacement Costs**	5,500	5,500	33,001	4,035	2,750	5,039	-	55,825
Administrative Costs (Computer, Network, Cell Phone, etc.)	5,629	5,629	33,774	3,699	2,815	5,854	4,104	61,504
LCISO Overhead Costs	5,366	5,366	32,196	5,366	2,683	5,366	-	56,342
LCISO Insurance Costs	6,623	6,623	6,623	6,623	3,311	6,623	-	36,424
Office Space – trash and cleaning	-	-	-	-	-	-	572	572
Copy Machine Rental	-	-	-	-	-	-	1,911	1,911
Bicycle Maintenance	-	-	-	-	-	-	300	300
Larimer County Indirect Cost (10.87% of salary and benefits)	19,157	16,976	94,319	15,231	9,649	16,976	0	172,308
TOTAL with Larimer County Indirect Costs	231,051	209,245	1,155,838	175,070	113,617	244,009	6,887	2,135,717

*The addition of \$35,000 in the vehicle line is the additional half time investigator that was added to bring the investigator time to 1 FTE in 2023.

**Equipment replacement costs include cost of AXON (body worn cameras).

***This cost is Wellington's share of the SRO position. Poudre School District covers 50% of the costs for the SRO for the school year. Wellington covers the other half, plus the costs for the summer months.

Quarterly Payments	
Jan – Mar	\$533,929.29
Apr – Jun	\$533,929.29
Jul – Sept	\$533,929.29
Oct - Dec	\$533,929.29

IN WITNESS WHEREOF, the Town of Wellington, by resolution duly adopted by its governing body, caused this Agreement to be signed by its Mayor and attested by its Town Clerk, and the County of Larimer, by the Board of County Commissioners, has caused these presents to be subscribed by the Larimer County Sheriff and the Chairperson of said Board and the seal of said Board to be affixed thereto and attested by the Deputy Clerk of said Board, all on the day and year first above written.

ATTEST


 Date _____

2-10-24
Date

ATTEST

Deputy Clerk (SEAL)	Date
------------------------	------

APPROVED AS TO FORM


Senior County Attorney

12/05/2024
Date

Board of Trustees Meeting

Date: July 22, 2025

Subject: Boys & Girls Club of Larimer County - Follow up to Funding Request

- **Presentation: Patti Garcia, Town Administrator; Boys & Girls Club of Larimer County**

EXECUTIVE SUMMARY

The Board of Trustees approved a funding request of \$5,000 to the Boys & Girls Club of Larimer County at the July 8, 2025 meeting to support their Summer of Discovery Program at the Sage Homes Wellington Club. During the presentation, Daren Roberson, Sage Homes, requested the funding be increased to \$10,000 and that he would match that request. The Trustees requested that this option be presented at the July 22, 2025 Board meeting.

BACKGROUND / DISCUSSION

At the July 8, 2025, meeting, the Board of Trustees approved a \$5,000 funding request from the Wellington Boys & Girls Club. This was the first Community Grant Application received and awarded in 2025, and the first processed under the newly adopted grant application and review procedure (Resolution No. 47-2024).

Funding for this grant comes from the Board Discretionary Fund, which includes a total of \$30,000 for 2025.

During the meeting, Daren Roberson of Sage Homes requested that the Board consider awarding a \$10,000 grant, which he committed to matching. The Boys & Girls Club identified a funding gap of \$10,238 for its Summer of Discovery program. A \$10,000 commitment from the Town, matched by Sage Homes, would not only close that gap but provide a buffer to support future programming.

While the Board previously discussed a general cap of \$2,500 per Community Grant applicant to allow broader distribution among local non-profits, it was also agreed that larger requests could be considered when there is a specific, demonstrated need.

Looking ahead, other organizations may seek funding later this year. For example, the Wellington Senior Resource Center may have additional program needs beyond the van funding already included in the Town's budget. With many higher-level grant programs currently in flux, local funding may become increasingly important.

The Board has several options for addressing the remaining funding gap for the Boys & Girls Club:

Approve an additional \$5,000 in funding, acknowledging a \$10,000 match from Daren Roberson, Sage Homes.

Approve an additional \$238 from the Board Discretionary Fund, and request a \$5,000 match from Sage Homes to fully cover the identified \$10,238 funding gap.

Defer a decision until later in 2025 and revisit the request based on the remaining balance in the Discretionary Fund.



CONNECTION WITH ADOPTED MASTER PLANS

As noted in their application, this program aligns with the Town of Wellington's priority to Foster Economic Vibrancy.

FISCAL IMPLICATIONS

The Board of Trustees budgeted \$30,000 in the 2025 Board Discretionary Fund. A disbursement of \$5,000 was approved at the July 8, 2025 meeting to the Boys & Girls Club of Larimer County to support their Summer of Discovery Program at the Sage Homes Wellington Club. There is a current balance of \$25,000 in the Board Discretionary Fund.

STAFF RECOMMENDATION

For Board discussion and direction.

MOTION RECOMMENDATION

Optional motions:

- Move to approve an additional \$5,000 funding for the Summer of Discovery acknowledging that Daren Roberson, Sage Homes, would provide a match of \$10,000
- Move to approve an additional \$238 from the Board Discretionary fund with a request to Daren Roberson, Sage Homes, to match \$5,000 for a total of \$10,238 which is the funding gap identified in the application

ATTACHMENTS

1. BGCLC Application_Town of Wellington_FY26



Town of Wellington Community Grant Application

Criteria and Guidelines

Board Discretionary Funding

The Board's discretionary fund provides a means to support community events, programs, and projects that provide a direct public benefit to Wellington residents. Funds are provided on a first come, first served basis and are dependent on Board of Trustee consideration and on funds that are available.

Who can apply?

- Non-profit organizations registered with the Colorado Secretary of State and in good standing.
- A qualified 501(c)(3) tax-exempt organization as recognized by the Internal Revenue Service.
- Taxing authorities may not apply; however, groups such as PTOs, booster clubs and athletic teams may apply under the umbrella of their respective schools.

What do I need to include in my application?

- Complete application including all required attachments.
- A copy of your organization's Certificate of Good Standing from the Secretary of State indicating your non-profit status.
- A copy of the IRS Determination Letter.
- A list of your organization's Board of Directors or list of officers.
- Identify how the project aligns with at least one area of the Town of Wellington Strategic Plan.

What restrictions are there?

- Project or Event needs to be open to the public.
- Project or Event must be held or conducted within the Town of Wellington.
- Any awarded funds that are unspent at the end of the Project or Event must be returned to the Town.
- Funded Projects or Events must acknowledge the Town's support on all appropriate materials and media.
- Grant funds must be used in connection with the approved request and may not be used for administrative costs.
- Requests that exceed \$2,500 must check the appropriate box on the application.
- Other conditions or restrictions may apply based on Project or Event details.

What do I need to include in my follow-up report?

- Brief explanation of the event/program and its impact and benefit to the Town of Wellington including detail of the use of funds received from the Town of Wellington.



How do I submit my materials?

- Please provide a completed application with any additional attachments to the Town Administrator, by any of the following methods:
 - ✓ By mail - PO Box 127, Wellington, CO 80549, or
 - ✓ Hand delivery - Wellington Municipal Services Building at 8225 Third Street, Wellington, or
 - ✓ Email – garciapa@wellingtoncolorado.gov

Approval Process

The Town Administrator's Office will distribute a copy of eligible requests to all members of the Board of Trustees. Any one member of the Board may direct staff to place the request on an upcoming agenda within 30 days for consideration.

Disbursement and Use of Funds

1. Funds approved by the Board of Trustees for appropriation must be used in accordance with the approved request or returned to the Town.
2. A letter from the Town Administrator's office, outlining the restricted use of the funds, will be sent to the organization, along with a funding check made payable to the non-profit or community-based organization within 30 days.

Final Reporting

1. A written report must be submitted by the recipient agency or organization to the Town Administrator, PO Box 127, Wellington, CO 80549, identifying how the funds were used within 60 days of the program/project close out. This report may be in the form of a letter.

If you have any questions regarding the Board's Discretionary Funds, please contact the Town Administrator's office at (970) 568-3381.



APPLICATION

Organization Summary

Organization Name: _____

Mailing Address: _____

Contact Person: _____

Name

Title

Phone Number

Email Address

Federal Tax ID: _____ State Tax ID: _____

Please describe your project, the reason for your request and explain how it aligns with at least one area of the Town of Wellington Strategic Plan.

BGCLC is requesting funding toward our Summer of Discovery Program at our Sage Homes Wellington Club. This program is designed for middle school students and focuses on engaging career exploration and enrichment activities. Summer of Discovery is organized into 8 themed weeks specific to different industries such as energy, technology, and construction trades, and more.

In the Hear About It part of the week, they engage in discussions, such as small group discussions and panels, about the industry: what it is, what they do, what jobs are involved, what problems are addressed/solved, etc. In the See It portion of the week, youth take part in field trips to businesses and facilities that are a part of that particular industry so they can see it in action. In the Do It part of the week, youth immerse themselves into a project related to the industry where they get to unleash their creativity with a hands-on activity such as building bird houses with a construction company, or using code to direct a robot etc

Our Summer of Discovery Program partners with over 20 businesses and organizations across Larimer County to provide unique, hands-on workforce exploration experiences. Participants in the program in 2024 were able to partake in over 18 engaging field trips to places like Colorado Youth Outdoors, Forge Art Campus, and an active Dohn construction site.

This program aligns with the Town of Wellington's priority to Foster Economic Vibrancy. By cultivating a future-ready workforce starting in middle school, Summer of Discovery will introduce Wellington youth to career pathways right in their own community, strengthening connections between youth and local employers. This program helps to build a pipeline that encourages youth to stay, work, and innovate in their community which supports the long-term economic growth in the Town of Wellington.

☐

Request is over \$2,500

Amount Requested: \$ 5000



1. Number of Town of Wellington residents and/or visitors that will participate and/or benefit from the program you are proposing: _____
2. In what way will this program enhance the Town of Wellington's positive image, provide opportunity for informal education, community building and/or family entertainment:

3. Has your organization applied for a grant or received funding from the Town of Wellington before?

YES ___ NO ___ (if YES, please complete questions 4, 5 and 6)

4. How much did you receive from the Town of Wellington? \$_____
5. How was the funding used?

6. Were there funds left over? If so, how were those funds utilized by your organization:

7. Please provide a list of organizations you have already solicited or will be soliciting for funding:

8. Please include the following attachments:
 - a. Board of Directors or list of officers and key staff noting any paid staff.
 - b. Copy of the IRS Determination Letter indicating Tax-Exempt Status of the organization.

Name and Signature of Organization's Project Chairperson:

Name (Please Print)

Telephone Number

Signature

Date



Program / Project Budget

Program Name: _____

Total Project Budget (Please Itemize):
(Personnel, Promotion, Supplies, Services, etc.)

Amount:

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total Cost (A):	\$ _____

Sources of Funding for the Program (pledged or paid):

Corporations:	\$ _____
Foundations:	\$ _____
Individuals:	\$ _____
Government:	\$ _____
Other:	\$ _____
Total Funds Available (B)	\$ _____
Balance Required (A minus B)	\$ _____
Amount Requested:	\$ _____

Board of Trustees Meeting

Date: July 22, 2025
Subject: BOT Planning Calendar

EXECUTIVE SUMMARY

Attached is the Board of Trustees Planning Calendar for 2025.

BACKGROUND / DISCUSSION

N/A

CONNECTION WITH ADOPTED MASTER PLANS

N/A

FISCAL IMPLICATIONS

N/A

STAFF RECOMMENDATION

N/A

MOTION RECOMMENDATION

N/A

ATTACHMENTS

1. BOT Planning Calendar 2025



BOARD OF TRUSTEES PLANNING CALENDAR

All meetings are at 6:30 p.m. unless otherwise noted

July 22, 2025	Board of Trustees Regular Meeting
August 12, 2025	Board of Trustees Regular Meeting
August 19, 2025	Board of Trustees Work Session
August 26, 2025	Board of Trustees Regular Meeting
September 9, 2025	Board of Trustees Regular Meeting
September 16, 2025	Board of Trustees Work Session
September 23, 2025	Board of Trustees Regular Meeting
October 14, 2025	Board of Trustees Regular Meeting
October 21, 2025	BOO-nanza
October 28, 2025	Board of Trustees Regular Meeting
November 12, 2025 (Wednesday meeting)	Board of Trustees Regular Meeting
November 18, 2025	Board of Trustees Work Session

Future Work Session Topics

2026 Budget Discussion – CIP – September 16, 2025

Other Meetings/Events

Town Clean Up – September 15

Trick or Treat on Main Street – October 31

This document is subject to change without notice

Board of Trustees Meeting

Date: July 22, 2025
Subject: Treasurer's Report (May 2025)

EXECUTIVE SUMMARY

Attached is the Treasurer's Report for May 2025. This report was generated July 14, 2025.

BACKGROUND / DISCUSSION

N/A

CONNECTION WITH ADOPTED MASTER PLANS

N/A

FISCAL IMPLICATIONS

N/A

STAFF RECOMMENDATION

Review and retain report.

MOTION RECOMMENDATION

N/A

ATTACHMENTS

1. Treasurer's Report (May 2025)

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TAX REVENUE</u>					
201-01-3110	PROPERTY TAXES	2,233,407.39	2,348,420.86	2,112,290.00	(236,130.86)	111.2
201-01-3130	SALES TAX	237,846.08	1,119,178.52	2,643,338.00	1,524,159.48	42.3
201-01-3135	SEVERANCE TAX	.00	.00	25,000.00	25,000.00	.0
201-01-3140	USE TAX - BUILDING MATERIALS	12,012.12	94,182.11	544,000.00	449,817.89	17.3
201-01-3145	OCCUPATIONAL TAX	4.25	143.79	.00	(143.79)	.0
201-01-3320	CIGARETTE TAX	██████	██████	██████	██████	██
201-01-3330	RETAIL MARIJUANA TAX	██████	██████	██████	██████	██
	TOTAL TAX REVENUE	2,515,430.20	3,720,511.83	5,566,826.00	1,846,314.17	66.8
	<u>BUILDING PERMITS</u>					
201-02-3155	TOWN PLAN REVIEW FEES	1,155.00	5,445.00	46,000.00	40,555.00	11.8
201-02-3430	COUNTY TAX VENDORS FEE	106.77	839.84	5,885.00	5,045.16	14.3
201-02-3435	FIRE DEPT. VENDOR FEE	.00	675.96	5,920.00	5,244.04	11.4
201-02-3450	BLDG. ADMIN. FEE	983.55	7,304.28	46,000.00	38,695.72	15.9
201-02-3462	BLDG. INSPECTION FEES	10,644.38	83,593.41	450,000.00	366,406.59	18.6
	TOTAL BUILDING PERMITS	12,889.70	97,858.49	553,805.00	455,946.51	17.7
	<u>FRANCHISE FEES</u>					
201-03-3150	FRANCHISE FEE-COMMUNICATIONS	(4.25)	23,995.61	25,000.00	1,004.39	96.0
201-03-3160	FRANCHISE FEE-ELECTRICITY	.00	65,725.79	173,801.00	108,075.21	37.8
201-03-3170	FRANCHISE FEE-NATURAL GAS	1,666.67	8,333.35	20,000.00	11,666.65	41.7
	TOTAL FRANCHISE FEES	1,662.42	98,054.75	218,801.00	120,746.25	44.8
	<u>LICENSES & PERMITS</u>					
201-04-3200	BUSINESS LICENSE	425.00	2,475.00	.00	(2,475.00)	.0
201-04-3210	LIQUOR LICENSE	278.75	1,953.75	.00	(1,953.75)	.0
201-04-3220	CONTRACTOR LICENSE	725.00	12,625.00	20,000.00	7,375.00	63.1
201-04-3250	RETAIL MARIJUANA STORE LICENSE	.00	1,500.00	.00	(1,500.00)	.0
	TOTAL LICENSES & PERMITS	1,428.75	18,553.75	20,000.00	1,446.25	92.8
	<u>FEES FOR SERVICE</u>					
201-05-3420	LAND USE FEES	1,175.20	3,731.20	25,000.00	21,268.80	14.9
201-05-3510	COMMUNITY CENTER USER FEES	150.00	1,520.00	3,000.00	1,480.00	50.7
	TOTAL FEES FOR SERVICE	1,325.20	5,251.20	28,000.00	22,748.80	18.8

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>FINES & PENALTIES</u>					
201-06-3550	COURT FINES & COSTS	376.00	2,182.00	20,000.00	17,818.00	10.9
201-06-3555	LCSO ADMINISTRATIVE FEES	60.00	280.00	1,200.00	920.00	23.3
	TOTAL FINES & PENALTIES	436.00	2,462.00	21,200.00	18,738.00	11.6
	<u>CEMETERY REVENUES</u>					
201-07-3470	CEMETERY-GRAVE OPENINGS	.00	750.00	.00	(750.00)	.0
201-07-3490	CEMETERY-SALE OF LOTS	.00	.00	9,500.00	9,500.00	.0
	TOTAL CEMETERY REVENUES	.00	750.00	9,500.00	8,750.00	7.9
	<u>MISCELLANEOUS REVENUE</u>					
201-08-3350	GRANTS	.00	50,000.00	29,700.00	(20,300.00)	168.4
201-08-3351	GRANTS - JULY 4TH CELEBRATION	2,500.00	2,500.00	.00	(2,500.00)	.0
201-08-3353	GRANTS - MAIN STREET PROGRAM	.00	.00	40,000.00	40,000.00	.0
201-08-3354	GRANTS - LIBRARY	.00	5,895.00	6,000.00	105.00	98.3
201-08-3355	INVESTMENT EARNINGS - LIBRARY	1,815.25	8,894.76	16,500.00	7,605.24	53.9
201-08-3373	LIBRARY CONTRIB./FINES/MISC.	341.73	2,329.73	5,000.00	2,670.27	46.6
201-08-3506	MAIN STREET DOLA MINI GRANT	.00	.00	10,000.00	10,000.00	.0
201-08-3610	INVESTMENT EARNINGS-GENERAL	25,493.30	137,057.80	300,000.00	162,942.20	45.7
201-08-3620	CARRYOUT BAG FEE	.00	74.94	2,400.00	2,325.06	3.1
201-08-3640	COMMUNITY EVENTS	3,790.00	5,065.00	.00	(5,065.00)	.0
201-08-3690	MISCELLANEOUS REVENUE	1,064.77	1,789.70	5,000.00	3,210.30	35.8
201-08-3910	SALE OF ASSETS	.00	1,705.10	.00	(1,705.10)	.0
201-08-3913	COMMUNITY EVENT SPONSORSHIPS	500.00	2,750.00	1,000.00	(1,750.00)	275.0
	TOTAL MISCELLANEOUS REVENUE	35,505.05	218,062.03	415,600.00	197,537.97	52.5
	<u>TRANSFERS</u>					
201-09-3694	TRANS IN FROM STREET FUND	.00	.00	455,501.00	455,501.00	.0
201-09-3695	TRANS IN FROM WATER FUND	.00	.00	527,394.00	527,394.00	.0
201-09-3696	TRANS IN FROM SEWER FUND	.00	.00	527,394.00	527,394.00	.0
201-09-3697	TRANS IN FROM DRAINAGE FUND	.00	.00	177,352.00	177,352.00	.0
201-09-3698	TRANS IN FROM PARK FUND	.00	.00	258,796.00	258,796.00	.0
	TOTAL TRANSFERS	.00	.00	1,946,437.00	1,946,437.00	.0
	TOTAL FUND REVENUE	2,568,677.32	4,161,504.05	8,780,169.00	4,618,664.95	47.4

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
201-11-5102 BENEFITS	70.65	353.25	910.00	556.75	38.8
201-11-5107 ELECTED OFFICIAL COMPENSATION	900.00	4,500.00	10,800.00	6,300.00	41.7
201-11-5192 COMMUNITY EVENTS	20.00	58,635.11	125,015.00	66,379.89	46.9
201-11-5214 OFFICE SUPPLIES	.00	35.94	700.00	664.06	5.1
201-11-5321 PRINTING SERVICES	.00	278.80	300.00	21.20	92.9
201-11-5335 DUES & SUBSCRIPTIONS	.00	5,381.00	5,381.00	.00	100.0
201-11-5352 MUNICIPAL LEGAL SERVICES	5,338.00	18,258.00	45,000.00	26,742.00	40.6
201-11-5363 R&M COMPUTER/OFFICE EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
201-11-5380 PROFESSIONAL DEVELOPMENT	.00	5,785.29	11,000.00	5,214.71	52.6
201-11-5513 INSURANCE DEDUCTIBLE	.00	.00	5,000.00	5,000.00	.0
201-11-5951 BOARD DISCRETIONARY FUND	.00	.00	30,000.00	30,000.00	.0
201-11-5952 HARDSHIP UTILITY GRANT	2,100.00	6,300.00	12,000.00	5,700.00	52.5
TOTAL LEGISLATIVE	8,428.65	99,527.39	247,106.00	147,578.61	40.3
<u>JUDICIAL</u>					
201-12-5109 MAGISTRATE	750.00	3,750.00	12,000.00	8,250.00	31.3
201-12-5214 OFFICE SUPPLIES	7.24	83.99	500.00	416.01	16.8
201-12-5359 PROSECUTING ATTORNEY	1,887.00	6,320.00	12,000.00	5,680.00	52.7
201-12-5380 PROFESSIONAL DEVELOPMENT	368.49	428.49	1,850.00	1,421.51	23.2
201-12-5394 JURY FEES	.00	.00	1,000.00	1,000.00	.0
201-12-5498 COURT APPOINTED COUNSEL	.00	.00	1,000.00	1,000.00	.0
201-12-5499 TRANSLATOR FEES	.00	183.60	1,000.00	816.40	18.4
TOTAL JUDICIAL	3,012.73	10,766.08	29,350.00	18,583.92	36.7
<u>ADMINISTRATION</u>					
201-13-5100 WAGES & SALARIES	43,728.58	205,280.10	568,318.00	363,037.90	36.1
201-13-5102 BENEFITS	13,783.92	61,477.84	179,500.00	118,022.16	34.3
201-13-5214 OFFICE SUPPLIES	39.75	238.71	1,500.00	1,261.29	15.9
201-13-5335 DUES & SUBSCRIPTION	13.00	2,017.00	8,500.00	6,483.00	23.7
201-13-5352 LEGAL SERVICES	952.00	14,186.50	65,000.00	50,813.50	21.8
201-13-5356 PROFESSIONAL SERVICES	1,952.09	1,952.09	40,000.00	38,047.91	4.9
201-13-5363 R&M COMPUTER/OFFICE EQUIPMENT	.00	40.76	1,000.00	959.24	4.1
201-13-5380 PROFESSIONAL DEVELOPMENT	872.60	3,103.51	10,500.00	7,396.49	29.6
201-13-5496 COMMUNICATIONS DIVISION	1,650.00	2,655.24	15,000.00	12,344.76	17.7
201-13-5903 GRANT PROGRAMS EXPENDITURES	18,425.00	18,425.00	40,000.00	21,575.00	46.1
201-13-5933 WELLINGTON SENIOR RESOURCE CEN	10,930.72	13,533.80	16,500.00	2,966.20	82.0
TOTAL ADMINISTRATION	92,347.66	322,910.55	945,818.00	622,907.45	34.1

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>FINANCE</u>					
201-14-5100	WAGES & SALARIES	26,333.75	119,537.28	343,651.00	224,113.72	34.8
201-14-5102	BENEFITS	7,197.95	31,734.84	105,750.00	74,015.16	30.0
201-14-5214	OFFICE SUPPLIES	13.22	242.65	1,000.00	757.35	24.3
201-14-5311	POSTAGE	541.99	2,035.27	5,500.00	3,464.73	37.0
201-14-5321	PRINTING SERVICES	.00	697.09	600.00	(97.09)	116.2
201-14-5335	DUES AND SUBSCRIPTIONS	190.00	190.00	2,000.00	1,810.00	9.5
201-14-5338	BANK SERVICE CHARGE	424.02	1,031.58	.00	(1,031.58)	.0
201-14-5353	ACCOUNTING & AUDITING	10,000.00	19,600.00	45,000.00	25,400.00	43.6
201-14-5356	PROFESSIONAL SERVICES	5,039.58	16,006.08	45,000.00	28,993.92	35.6
201-14-5363	R&M COMPUTER/OFFICE EQUIP	.00	.00	2,000.00	2,000.00	.0
201-14-5380	PROFESSIONAL DEVELOPMENT	.00	2,369.68	8,500.00	6,130.32	27.9
201-14-5510	INSURANCE & BONDS	49,562.59	160,265.17	223,176.00	62,910.83	71.8
201-14-5640	PAYING AGENT FEES	.00	.00	500.00	500.00	.0
201-14-5950	DOCUMENT SHREDDING	25.00	122.00	350.00	228.00	34.9
201-14-5960	OVER/SHORT	.00	(19,943.78)	.00	19,943.78	.0
	TOTAL FINANCE	99,328.10	333,887.86	783,027.00	449,139.14	42.6
	<u>TOWN CLERK</u>					
201-15-5100	WAGES & SALARIES	14,204.19	70,948.59	189,609.00	118,660.41	37.4
201-15-5102	BENEFITS	4,514.07	21,759.51	67,790.00	46,030.49	32.1
201-15-5214	OFFICE SUPPLIES	118.61	511.22	1,500.00	988.78	34.1
201-15-5331	PUBLISHING & LEGAL NOTICES	239.44	2,944.57	4,500.00	1,555.43	65.4
201-15-5335	DUES & SUBSCRIPTIONS	.00	.00	826.00	826.00	.0
201-15-5356	PROFESSIONAL SERVICES	.00	7,500.00	7,500.00	.00	100.0
201-15-5363	R&M COMPUTER/OFFICE EQUIP.	.00	.00	3,500.00	3,500.00	.0
201-15-5380	PROFESSIONAL DEVELOPMENT	12.00	824.35	4,000.00	3,175.65	20.6
201-15-5381	MILEAGE REIMBURSEMENT	.00	.00	150.00	150.00	.0
201-15-5414	ELECTION EXPENSES	.00	.00	45,000.00	45,000.00	.0
201-15-5530	CODE REVIEW & UPDATE	.00	2,899.58	5,000.00	2,100.42	58.0
	TOTAL TOWN CLERK	19,088.31	107,387.82	329,375.00	221,987.18	32.6

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>HUMAN RESOURCES</u>					
201-16-5100	WAGES & SALARIES	16,798.37	83,991.83	220,542.00	136,550.17	38.1
201-16-5102	BENEFITS	5,385.05	24,531.64	68,320.00	43,788.36	35.9
201-16-5103	TEMPORARY EMPLOYMENT SERVICES	.00	.00	10,000.00	10,000.00	.0
201-16-5214	OFFICE SUPPLIES	51.79	104.33	300.00	195.67	34.8
201-16-5226	EXECUTIVE SEARCH	.00	.00	29,000.00	29,000.00	.0
201-16-5335	DUES & SUBSCRIPTIONS	.00	8,614.00	8,500.00	(114.00)	101.3
201-16-5356	PROFESSIONAL FEES	.00	2,210.00	5,000.00	2,790.00	44.2
201-16-5363	R&M COMPUTER/OFFICE EQUIP.	21.99	21.99	1,300.00	1,278.01	1.7
201-16-5380	PROFESSIONAL DEVELOPMENT	19.99	514.99	7,000.00	6,485.01	7.4
201-16-5580	EMPLOYEE DRUG TESTING	.00	66.88	1,500.00	1,433.12	4.5
201-16-5582	EMPLOYEE RELATIONS	733.09	2,057.56	15,000.00	12,942.44	13.7
201-16-5583	BACKGROUND CHECK	205.00	965.50	2,500.00	1,534.50	38.6
201-16-5948	EMPLOYEE APPAREL	(378.78)	845.85	1,000.00	154.15	84.6
201-16-5949	EMPLOYEE ADVERTISING	.00	.00	1,000.00	1,000.00	.0
	TOTAL HUMAN RESOURCES	22,836.50	123,924.57	370,962.00	247,037.43	33.4
	<u>INFORMATION TECHNOLOGY</u>					
201-17-5100	WAGES & SALARIES	11,261.54	11,261.54	120,000.00	108,738.46	9.4
201-17-5102	BENEFITS	3,149.49	3,149.49	39,720.00	36,570.51	7.9
201-17-5214	OFFICE SUPPLIES	.00	.00	1,000.00	1,000.00	.0
201-17-5345	TELEPHONE SERVICES	3,885.03	22,127.52	60,000.00	37,872.48	36.9
201-17-5356	PROFESSIONAL SERVICES	632.50	19,866.25	15,000.00	(4,866.25)	132.4
201-17-5363	R&M COMPUTER/OFFICE EQUIP.	2,100.41	2,170.40	3,000.00	829.60	72.4
201-17-5380	PROFESSIONAL DEVELOPMENT	.00	.00	1,000.00	1,000.00	.0
201-17-5381	MILEAGE REIMBURSEMENT	.00	.00	50.00	50.00	.0
201-17-5384	INTERNET SERVICES	3,058.30	15,229.51	45,000.00	29,770.49	33.8
201-17-5579	SOFTWARE LICENSE/SUPPORT	6,059.53	42,480.73	175,000.00	132,519.27	24.3
201-17-5585	WEBSITE MAINTENANCE	.00	11,504.14	15,480.00	3,975.86	74.3
201-17-5947	COPIER EXPENSE	1,404.55	5,854.19	13,500.00	7,645.81	43.4
	TOTAL INFORMATION TECHNOLOGY	31,551.35	133,643.77	488,750.00	355,106.23	27.3

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING AND ZONING</u>						
201-18-5100	WAGES & SALARIES	45,563.39	225,362.56	686,217.00	460,854.44	32.8
201-18-5102	BENEFITS	10,869.73	53,650.99	199,070.00	145,419.01	27.0
201-18-5214	OFFICE SUPPLIES	408.87	709.33	2,500.00	1,790.67	28.4
201-18-5231	FUEL, OIL, GREASE	42.44	283.40	4,875.00	4,591.60	5.8
201-18-5233	VEHICLE R&M	18.95	186.46	2,250.00	2,063.54	8.3
201-18-5331	RECORDING & LEGAL PUBLISHING	26.28	86.76	1,500.00	1,413.24	5.8
201-18-5335	DUES & SUBSCRIPTIONS	.00	163.43	2,743.00	2,579.57	6.0
201-18-5350	BUILDING INSP. FEE REMITTANCE	6,184.73	49,806.98	240,000.00	190,193.02	20.8
201-18-5355	REIMBURSABLE SERVICES	1,620.00	3,116.00	20,000.00	16,884.00	15.6
201-18-5356	PROFESSIONAL SERVICES	3,962.00	5,758.00	30,000.00	24,242.00	19.2
201-18-5363	R&M COMPUTER/OFFICE EQUIP	.00	.00	393.00	393.00	.0
201-18-5370	SAFETY SUPPLIES & EQUIPMENT	.00	.00	270.00	270.00	.0
201-18-5372	UNIFORMS	353.90	353.90	525.00	171.10	67.4
201-18-5374	NOCO HUMANE	2,947.33	14,736.65	35,368.00	20,631.35	41.7
201-18-5375	PROTECTIVE INSP. EQUIPMENT	.00	.00	170.00	170.00	.0
201-18-5380	PROFESSIONAL DEVELOPMENT	550.00	4,386.54	10,780.00	6,393.46	40.7
201-18-5579	SOFTWARE LICENSE SUPPORT	.00	1,156.71	2,469.00	1,312.29	46.9
TOTAL PLANNING AND ZONING		72,547.62	359,757.71	1,239,130.00	879,372.29	29.0
<u>LAW ENFORCEMENT</u>						
201-21-5364	LCSO CONTRACT	.00	533,929.29	2,135,717.00	1,601,787.71	25.0
TOTAL LAW ENFORCEMENT		.00	533,929.29	2,135,717.00	1,601,787.71	25.0
<u>PUBLIC WORKS</u>						
201-34-5100	WAGES & SALARIES	47,755.32	262,210.21	954,170.00	691,959.79	27.5
201-34-5102	BENEFITS	12,647.68	64,178.07	267,600.00	203,421.93	24.0
201-34-5231	FUEL, OIL & GREASE	1,977.78	8,206.94	28,000.00	19,793.06	29.3
201-34-5233	R&M- MACHINERY & EQUIP. PARTS	2,198.03	15,232.98	59,914.00	44,681.02	25.4
201-34-5241	SHOP SUPPLIES	.00	.00	2,000.00	2,000.00	.0
201-34-5335	DUES & SUBSCRIPTIONS	.00	5,871.50	5,500.00	(371.50)	106.8
201-34-5356	PROFESSIONAL SERVICES	.00	.00	30,000.00	30,000.00	.0
201-34-5363	R&M COMPUTER/OFFICE EQUIP.	108.95	850.97	7,500.00	6,649.03	11.4
201-34-5370	SAFETY WORKWEAR & EQUIPMENT	214.11	783.93	2,000.00	1,216.07	39.2
201-34-5372	UNIFORMS	248.06	13,573.60	16,500.00	2,926.40	82.3
201-34-5380	PROFESSIONAL DEVELOPMENT	.00	1,261.74	10,500.00	9,238.26	12.0
201-34-5422	SMALL TOOLS	.00	.00	1,000.00	1,000.00	.0
201-34-5456	MOSQUITO CONTROL	4,900.00	4,900.00	25,300.00	20,400.00	19.4
201-34-5512	INSURANCE-PROPERTY RELATED	.00	.00	13,064.00	13,064.00	.0
201-34-5579	SOFTWARE SUBSCRIPTIONS	422.00	8,145.80	10,000.00	1,854.20	81.5
201-34-5941	PW OFFICE SUPPLIES	710.24	3,382.43	10,000.00	6,617.57	33.8
201-34-5947	COPIER EXPENSE	212.71	626.04	3,500.00	2,873.96	17.9
TOTAL PUBLIC WORKS		71,394.88	389,224.21	1,446,548.00	1,057,323.79	26.9

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CEMETERY</u>					
201-42-5382	GROUNDS MAINTENANCE SERVICE	.00	.00	5,000.00	5,000.00	.0
201-42-5423	SAND & GRAVEL & ROAD BASE	.00	.00	5,000.00	5,000.00	.0
201-42-5454	SURVEY	.00	.00	7,000.00	7,000.00	.0
	TOTAL CEMETERY	.00	.00	17,000.00	17,000.00	.0
	<u>GEN. USE BLDGS. & COM. CENTERS</u>					
201-49-5329	HOA FEES	.00	.00	2,500.00	2,500.00	.0
201-49-5341	ELECTRICITY	1,144.20	6,007.73	2,100.00	(3,907.73)	286.1
201-49-5342	WATER	264.34	1,257.17	4,000.00	2,742.83	31.4
201-49-5343	SEWER	186.42	898.08	2,000.00	1,101.92	44.9
201-49-5344	NATURAL GAS - HEAT	264.27	4,628.55	30,000.00	25,371.45	15.4
201-49-5346	STORM DRAINAGE	193.99	969.95	3,000.00	2,030.05	32.3
201-49-5367	R&M SERV./SUPPLIES - BUILDINGS	14,649.66	19,241.79	40,000.00	20,758.21	48.1
201-49-5369	JANITORIAL SERVICE	1,474.70	7,458.50	25,000.00	17,541.50	29.8
201-49-5370	GENERAL BUILDING SUPPLIES	264.91	2,037.82	11,700.00	9,662.18	17.4
201-49-5375	LEEPER CENTER SUPPLIES	.00	305.36	1,500.00	1,194.64	20.4
201-49-5398	TRASH	301.17	5,139.28	10,500.00	5,360.72	49.0
201-49-5405	PARKING LOT LEASE PAYMENTS	.00	1,500.00	1,500.00	.00	100.0
201-49-5513	INSURANCE DEDUCTIBLE	.00	.00	5,000.00	5,000.00	.0
	TOTAL GEN. USE BLDGS. & COM. CENTERS	18,743.66	49,444.23	138,800.00	89,355.77	35.6
	<u>ECONOMIC DEVELOPMENT</u>					
201-51-5214	OFFICE SUPPLIES	.00	10.53	200.00	189.47	5.3
201-51-5356	PROFESSIONAL SERVICES	.00	.00	10,000.00	10,000.00	.0
201-51-5379	PROFESSIONAL DEVELOPMENT	.00	2,921.20	2,000.00	(921.20)	146.1
201-51-5401	MARKETING SERVICES	.00	.00	2,000.00	2,000.00	.0
201-51-5903	GRANT PROGRAMS EXPENDITURES	.00	.00	40,000.00	40,000.00	.0
	TOTAL ECONOMIC DEVELOPMENT	.00	2,931.73	54,200.00	51,268.27	5.4

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>LIBRARY</u>					
201-55-5100	WAGES & SALARIES	28,485.32	140,049.52	360,268.00	220,218.48	38.9
201-55-5101	SEASONAL	.00	.00	20,000.00	20,000.00	.0
201-55-5102	BENEFITS	6,025.46	28,989.49	78,670.00	49,680.51	36.9
201-55-5214	OFFICE SUPPLIES	114.70	4,507.03	9,000.00	4,492.97	50.1
201-55-5311	POSTAGE	.00	4.40	200.00	195.60	2.2
201-55-5321	PRINTING SERVICES	.00	.00	1,000.00	1,000.00	.0
201-55-5333	DUES	.00	155.00	200.00	45.00	77.5
201-55-5337	PROGRAMS	431.52	2,250.42	7,000.00	4,749.58	32.2
201-55-5347	STORY TIME SUPPLIES	.00	357.15	500.00	142.85	71.4
201-55-5363	R&M COMPUTER/OFFICE EQUIP.	.00	.00	750.00	750.00	.0
201-55-5380	PROFESSIONAL DEVELOPMENT	1,663.02	1,765.02	2,500.00	734.98	70.6
201-55-5384	INTERNET SERVICE	.00	.00	2,000.00	2,000.00	.0
201-55-5387	SPECIAL EVENT SUPPLIES	45.51	45.51	375.00	329.49	12.1
201-55-5579	SOFTWARE LICENSE/SUPPORT	395.00	2,564.00	10,000.00	7,436.00	25.6
201-55-5792	MULTI MEDIA	178.70	1,086.92	3,500.00	2,413.08	31.1
201-55-5793	E-BOOKS - SUBSCRIPTION/MISC.	.00	3,750.00	5,500.00	1,750.00	68.2
201-55-5900	LIBRARY BOOKS	7.44	2,912.19	18,000.00	15,087.81	16.2
201-55-5901	LIBRARY SHELVING & FURNISHINGS	.00	309.97	2,000.00	1,690.03	15.5
201-55-5902	COURIER SERVICE	.00	.00	2,500.00	2,500.00	.0
201-55-5903	GRANT PROGRAMS EXPENDITURES	.00	5,895.00	11,000.00	5,105.00	53.6
	TOTAL LIBRARY	37,346.67	194,641.62	534,963.00	340,321.38	36.4
	<u>TRANSFERS-OUT</u>					
201-56-5001	TRANSFER TO CAPITAL PROJECTS F	.00	.00	207,500.00	207,500.00	.0
201-56-5208	TRANSFER TO WATER FUND	.00	.00	690,000.00	690,000.00	.0
201-56-5209	TRANSFER TO SEWER FUND	.00	.00	380,000.00	380,000.00	.0
	TOTAL TRANSFERS-OUT	.00	.00	1,277,500.00	1,277,500.00	.0
	TOTAL FUND EXPENDITURES	476,626.13	2,661,976.83	10,038,246.00	7,376,269.17	26.5
	NET REVENUE OVER EXPENDITURES	2,092,051.19	1,499,527.22	(1,258,077.00)	(2,757,604.22)	119.2

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>TAX REVENUE</u>					
203-01-3130	SALES TAX	65,392.51	307,702.76	726,750.00	419,047.24	42.3
203-01-3315	MOTOR VEHICLE USE TAX	61,817.74	320,175.00	888,407.00	568,232.00	36.0
203-01-3335	HIGHWAY USERS TAX	30,599.32	242,512.00	376,552.00	134,040.00	64.4
	<u>TOTAL TAX REVENUE</u>	<u>157,809.57</u>	<u>870,389.76</u>	<u>1,991,709.00</u>	<u>1,121,319.24</u>	<u>43.7</u>
	<u>LICENSES & PERMITS</u>					
203-04-3343	STREET CUT PERMITS	11,500.00	49,684.81	15,000.00	(34,684.81)	331.2
203-04-3350	DEVELOPER ROAD FEE ESCROW	600.00	(5,798.05)	24,000.00	29,798.05	(24.2)
203-04-3376	BP ROAD IMPACT FEE	1,100.00	16,232.00	159,600.00	143,368.00	10.2
	<u>TOTAL LICENSES & PERMITS</u>	<u>13,200.00</u>	<u>60,118.76</u>	<u>198,600.00</u>	<u>138,481.24</u>	<u>30.3</u>
	<u>FEES FOR SERVICE</u>					
203-05-3420	LAND USE FEES	350.40	470.40	.00	(470.40)	.0
	<u>TOTAL FEES FOR SERVICE</u>	<u>350.40</u>	<u>470.40</u>	<u>.00</u>	<u>(470.40)</u>	<u>.0</u>
	<u>MISCELLANEOUS REVENUE</u>					
203-08-3350	GRANTS	.00	.00	3,580,269.00	3,580,269.00	.0
203-08-3610	INVESTMENT EARNINGS	7,500.25	36,751.55	65,000.00	28,248.45	56.5
203-08-3910	SALE OF ASSETS	.00	1,390.34	1,000.00	(390.34)	139.0
	<u>TOTAL MISCELLANEOUS REVENUE</u>	<u>7,500.25</u>	<u>38,141.89</u>	<u>3,646,269.00</u>	<u>3,608,127.11</u>	<u>1.1</u>
	<u>TOTAL FUND REVENUE</u>	<u>178,860.22</u>	<u>969,120.81</u>	<u>5,836,578.00</u>	<u>4,867,457.19</u>	<u>16.6</u>

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING</u>					
203-34-5100 WAGES & SALARIES	37,588.15	188,514.76	482,745.00	294,230.24	39.1
203-34-5102 BENEFITS	13,314.13	63,300.51	184,272.00	120,971.49	34.4
203-34-5110 ON-CALL STIPEND	400.00	2,800.00	8,600.00	5,800.00	32.6
203-34-5233 R&M- MACHINERY & EQUIP. PARTS	.00	.00	3,567.00	3,567.00	.0
203-34-5240 STREET PAINT, SIGNS, & PARTS	1,385.63	3,874.39	40,000.00	36,125.61	9.7
203-34-5241 SHOP SUPPLIES	570.30	570.30	.00	(570.30)	.0
203-34-5341 ELECTRICITY FOR STREET LIGHTS	19,451.22	90,548.53	210,000.00	119,451.47	43.1
203-34-5342 WATER	52.39	261.95	15,000.00	14,738.05	1.8
203-34-5344 NATURAL GAS	147.06	3,666.26	.00	(3,666.26)	.0
203-34-5370 SAFETY WORKWEAR & EQUIPMENT	.00	1,768.63	5,000.00	3,231.37	35.4
203-34-5397 WEED CONTROL	.00	234.07	6,000.00	5,765.93	3.9
203-34-5422 SMALL TOOLS	.00	9,338.25	9,000.00	(338.25)	103.8
203-34-5424 STREET CONSTRUCTION MATERIAL	.00	2,591.64	10,000.00	7,408.36	25.9
203-34-5426 WEATHER RESPONSE MANAGEMENT	.00	.00	8,000.00	8,000.00	.0
203-34-5427 SNOW MANAGEMENT MATERIALS	.00	7,758.34	30,000.00	22,241.66	25.9
203-34-5428 STREET MAINTENANCE	.00	280.00	35,000.00	34,720.00	.8
203-34-5458 R&M LANDSCAPE	.00	.00	5,000.00	5,000.00	.0
203-34-5533 EQUIPMENT RENTAL	.00	201.83	3,000.00	2,798.17	6.7
203-34-5941 SAFETY & FIRST AID KITS	242.87	765.06	4,900.00	4,134.94	15.6
TOTAL OPERATING	73,151.75	376,474.52	1,060,084.00	683,609.48	35.5
<u>TRANSFERS - OUT</u>					
203-56-5000 TRANSFER TO GENERAL FUND	.00	.00	455,501.00	455,501.00	.0
203-56-5001 TRANSFER TO CAPITAL PROJECTS F	.00	.00	5,509,000.00	5,509,000.00	.0
TOTAL TRANSFERS - OUT	.00	.00	5,964,501.00	5,964,501.00	.0
TOTAL FUND EXPENDITURES	73,151.75	376,474.52	7,024,585.00	6,648,110.48	5.4
NET REVENUE OVER EXPENDITURES	105,708.47	592,646.29	(1,188,007.00)	(1,780,653.29)	49.9

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CONTRIBUTED CAPITAL</u>					
204-02-3444	BP RAW WATER FEE	31,025.00	165,053.00	3,350,000.00	3,184,947.00	4.9
204-02-3446	TAP FEES	11,507.00	79,394.00	1,242,734.00	1,163,340.00	6.4
	TOTAL CONTRIBUTED CAPITAL	42,532.00	244,447.00	4,592,734.00	4,348,287.00	5.3
	<u>OPERATING REVENUE</u>					
204-03-3441	WATER SALES	915,206.54	2,200,782.57	5,465,968.00	3,265,185.43	40.3
204-03-3442	SHUT-OFF/RECON./LATE/NSF/TRANS	17,780.00	45,595.00	51,800.00	6,205.00	88.0
204-03-3443	HYDRANT WATER SALES	2,776.02	14,168.56	.00	(14,168.56)	.0
204-03-3445	RAW WATER LEASES	.00	.00	10,000.00	10,000.00	.0
204-03-3447	BULK WATER SALES	4,216.75	20,313.19	25,000.00	4,686.81	81.3
	TOTAL OPERATING REVENUE	939,979.31	2,280,859.32	5,552,768.00	3,271,908.68	41.1
	<u>NON-OPERATING REVENUE</u>					
204-04-3610	INVESTMENT EARNINGS	20,435.01	101,926.14	178,078.00	76,151.86	57.2
204-04-3650	LOAN PROCEEDS	.00	10,000.00	.00	(10,000.00)	.0
204-04-3690	MISCELLANEOUS REVENUE	.00	405.00	.00	(405.00)	.0
204-04-3910	SALE OF ASSETS	.00	682.00	1,000.00	318.00	68.2
	TOTAL NON-OPERATING REVENUE	20,435.01	113,013.14	179,078.00	66,064.86	63.1
	<u>OTHER FINANCING SOURCES</u>					
204-05-3420	LAND USE FEES	116.80	156.80	.00	(156.80)	.0
	TOTAL OTHER FINANCING SOURCES	116.80	156.80	.00	(156.80)	.0
204-09-3380	TRANS IN FROM GENERAL FUND	.00	.00	690,000.00	690,000.00	.0
	TOTAL SOURCE 09	.00	.00	690,000.00	690,000.00	.0
	TOTAL FUND REVENUE	1,003,063.12	2,638,476.26	11,014,580.00	8,376,103.74	24.0

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING</u>						
204-34-5100	WAGES & SALARIES	33,845.50	205,392.49	542,834.00	337,441.51	37.8
204-34-5102	BENEFITS	13,287.36	74,546.01	209,984.00	135,437.99	35.5
204-34-5110	ON-CALL STIPEND	700.00	4,100.00	11,800.00	7,700.00	34.8
204-34-5221	CHEMICALS	4,877.69	78,176.90	300,000.00	221,823.10	26.1
204-34-5227	PROPANE	.00	22,525.10	50,000.00	27,474.90	45.1
204-34-5229	PERMIT AND PROGRAM FEES	.00	.00	3,000.00	3,000.00	.0
204-34-5231	FUEL, OIL & GREASE	578.34	2,262.25	10,500.00	8,237.75	21.6
204-34-5233	R&M- MACHINERY & EQUIP. PARTS	1,050.24	6,537.26	18,963.00	12,425.74	34.5
204-34-5241	SHOP SUPPLIES	109.44	803.22	2,500.00	1,696.78	32.1
204-34-5321	UTILITY BILLING PRINTING	2,158.37	11,191.51	25,000.00	13,808.49	44.8
204-34-5334	WATER TESTING	329.00	4,606.20	90,000.00	85,393.80	5.1
204-34-5339	ON-LINE UTILITY BILL PAY-FEES	6,004.32	18,968.46	32,500.00	13,531.54	58.4
204-34-5341	ELECTRICITY	11,172.36	53,286.60	120,000.00	66,713.40	44.4
204-34-5345	TELEPHONE SERVICE	81.50	395.83	925.00	529.17	42.8
204-34-5352	WATER RESOURCE LEGAL SERVICES	663.00	6,508.00	35,000.00	28,492.00	18.6
204-34-5353	WATER EFFICIENCY PROGRAM	.00	3,407.39	15,000.00	11,592.61	22.7
204-34-5356	PROFESSIONAL SERVICES	1,776.66	12,887.21	45,000.00	32,112.79	28.6
204-34-5363	R&M COMPUTER EQUIPMENT	510.43	2,351.01	7,000.00	4,648.99	33.6
204-34-5370	SAFETY WORKWEAR & EQUIPMENT	251.07	3,165.36	10,000.00	6,834.64	31.7
204-34-5380	PROFESSIONAL DEVELOPMENT	234.00	1,764.40	12,000.00	10,235.60	14.7
204-34-5384	INTERNET SERVICE	139.28	696.40	2,000.00	1,303.60	34.8
204-34-5422	SMALL TOOLS	323.43	3,205.81	7,000.00	3,794.19	45.8
204-34-5423	CONSTRUCTION MATERIAL	.00	.00	3,000.00	3,000.00	.0
204-34-5430	DISTRIBUTION SYS EMR REPAIR	.00	3,507.96	15,000.00	11,492.04	23.4
204-34-5433	R&M PLANT	9,243.76	41,126.38	70,000.00	28,873.62	58.8
204-34-5434	R&M DISTRIBUTION	1,733.95	11,061.75	70,000.00	58,938.25	15.8
204-34-5437	R&M SCADA	.00	8,739.00	50,000.00	41,261.00	17.5
204-34-5440	SLUDGE REMOVAL	.00	.00	125,000.00	125,000.00	.0
204-34-5455	LAB SUPPLIES	5.35	3,363.80	17,000.00	13,636.20	19.8
204-34-5513	INSURANCE DEDUCTIBLE	.00	.00	5,000.00	5,000.00	.0
204-34-5533	EQUIPMENT RENTAL	.00	609.44	2,500.00	1,890.56	24.4
204-34-5579	SOFTWARE SUBSCRIPTIONS	3,077.00	3,976.00	25,000.00	21,024.00	15.9
204-34-5593	NPIC WATER LEASE AGREEMENT	.00	10,759.00	2,909,000.00	2,898,241.00	.4
204-34-5597	RAW WATER FEES AND ASSESSMENTS	.00	16,783.00	20,000.00	3,217.00	83.9
204-34-5903	WATER METERS - NEW HOMES	.00	13,320.00	16,000.00	2,680.00	83.3
204-34-5941	SAFETY & FIRST AID KITS	340.44	1,341.32	3,250.00	1,908.68	41.3
204-34-5969	LAB EQUIPMENT	.00	6,643.69	25,000.00	18,356.31	26.6
TOTAL OPERATING		92,492.49	638,008.75	4,906,756.00	4,268,747.25	13.0
<u>TRANSFER</u>						
204-56-5000	TRANSFER TO GENERAL FUND	.00	.00	527,394.00	527,394.00	.0
204-56-5001	TRANSFER TO CAPITAL PROJECTS F	.00	.00	4,070,000.00	4,070,000.00	.0
TOTAL TRANSFER		.00	.00	4,597,394.00	4,597,394.00	.0

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>DEBT SERVICE</u>					
204-90-5630	2019 CWRPDA LOAN PRINC. (WTP)	.00	554,775.00	1,109,550.00	554,775.00	50.0
204-90-5631	2019 CWRPDA LOAN INT. (WTP)	.00	176,233.12	352,466.00	176,232.88	50.0
	TOTAL DEBT SERVICE	.00	731,008.12	1,462,016.00	731,007.88	50.0
	TOTAL FUND EXPENDITURES	92,492.49	1,369,016.87	10,966,166.00	9,597,149.13	12.5
	NET REVENUE OVER EXPENDITURES	910,570.63	1,269,459.39	48,414.00	(1,221,045.39)	2622.1

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CONTRIBUTED CAPITAL</u>					
205-02-3350	DEVELOPER SEWER FEE ESCROW	763.00	3,815.00	30,520.00	26,705.00	12.5
205-02-3446	TAP FEES	9,977.00	70,441.00	1,129,400.00	1,058,959.00	6.2
	TOTAL CONTRIBUTED CAPITAL	10,740.00	74,256.00	1,159,920.00	1,085,664.00	6.4
	<u>OPERATING REVENUE</u>					
205-03-3445	SEWER USER FEES	439,531.14	1,259,237.24	2,395,711.00	1,136,473.76	52.6
	TOTAL OPERATING REVENUE	439,531.14	1,259,237.24	2,395,711.00	1,136,473.76	52.6
	<u>NON-OPERATING REVENUE</u>					
205-04-3610	INVESTMENT EARNINGS	18,072.00	91,454.78	250,000.00	158,545.22	36.6
205-04-3650	BOND/LOAN PROCEEDS	.00	5,650,449.02	1,130,005.00	(4,520,444.02)	500.0
205-04-3675	INTERGOVERNMENTAL GRANTS/LOANS	.00	.00	137,500.00	137,500.00	.0
205-04-3910	SALE OF ASSETS	.00	200.00	.00	(200.00)	.0
	TOTAL NON-OPERATING REVENUE	18,072.00	5,742,103.80	1,517,505.00	(4,224,598.80)	378.4
	<u>SOURCE 05</u>					
205-05-3420	LAND USE FEES	408.80	548.80	.00	(548.80)	.0
	TOTAL SOURCE 05	408.80	548.80	.00	(548.80)	.0
	<u>SOURCE 09</u>					
205-09-3380	TRANS IN FROM GENERAL FUND	.00	.00	380,000.00	380,000.00	.0
	TOTAL SOURCE 09	.00	.00	380,000.00	380,000.00	.0
	TOTAL FUND REVENUE	468,751.94	7,076,145.84	5,453,136.00	(1,623,009.84)	129.8

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING</u>						
205-34-5100	WAGES & SALARIES	38,399.17	191,328.92	503,809.00	312,480.08	38.0
205-34-5102	BENEFITS	13,861.77	66,423.06	176,201.00	109,777.94	37.7
205-34-5110	ON-CALL STIPEND	1,000.00	4,700.00	11,800.00	7,100.00	39.8
205-34-5221	CHEMICALS	7,682.00	11,957.45	35,000.00	23,042.55	34.2
205-34-5228	PERMIT AND PROGRAM FEES	.00	.00	5,000.00	5,000.00	.0
205-34-5231	FUEL, OIL & GREASE	382.38	4,345.77	10,000.00	5,654.23	43.5
205-34-5233	R&M- MACHINERY & EQUIP. PARTS	(4,994.09)	15,294.28	52,118.00	36,823.72	29.4
205-34-5241	SHOP SUPPLIES	106.83	413.90	1,500.00	1,086.10	27.6
205-34-5321	UTILITY BILLING PRINTING	1,523.56	7,899.90	18,000.00	10,100.10	43.9
205-34-5339	ON-LINE UTILITY BILL PAY FEES	3,877.19	13,065.61	22,500.00	9,434.39	58.1
205-34-5341	ELECTRICITY	20,818.73	95,357.19	350,000.00	254,642.81	27.2
205-34-5342	WATER	285.13	1,571.00	8,500.00	6,929.00	18.5
205-34-5344	NATURAL GAS	1,312.92	32,192.32	20,000.00	(12,192.32)	161.0
205-34-5345	TELEPHONE SERVICE	170.34	828.27	.00	(828.27)	.0
205-34-5356	PROFESSIONAL SERVICES	.00	.00	25,000.00	25,000.00	.0
205-34-5363	R&M COMPUTER EQUIPMENT	.00	232.83	5,000.00	4,767.17	4.7
205-34-5370	SAFETY WORKWEAR & EQUIPMENT	.00	3,117.14	20,000.00	16,882.86	15.6
205-34-5380	PROFESSIONAL DEVELOPMENT	.00	455.00	11,500.00	11,045.00	4.0
205-34-5384	INTERNET SERVICE	804.34	2,317.38	6,500.00	4,182.62	35.7
205-34-5422	SMALL TOOLS	583.44	641.96	10,000.00	9,358.04	6.4
205-34-5423	CONSTRUCTION MATERIAL	.00	.00	3,000.00	3,000.00	.0
205-34-5431	R&M PUMPS	.00	.00	25,000.00	25,000.00	.0
205-34-5432	R&M SCADA	725.00	990.00	25,000.00	24,010.00	4.0
205-34-5433	R&M PLANT	4,403.90	11,681.32	50,000.00	38,318.68	23.4
205-34-5434	R&M COLLECTIONS	794.53	5,740.22	15,000.00	9,259.78	38.3
205-34-5440	SLUDGE DISPOSAL	2,936.00	16,148.00	50,000.00	33,852.00	32.3
205-34-5455	LAB SUPPLIES	198.00	1,760.62	12,000.00	10,239.38	14.7
205-34-5512	INSURANCE-PROPERTY RELATED	.00	.00	5,870.00	5,870.00	.0
205-34-5513	INSURANCE DEDUCTIBLE	.00	.00	5,000.00	5,000.00	.0
205-34-5533	EQUIPMENT RENTAL	.00	.00	2,500.00	2,500.00	.0
205-34-5554	SEWER TESTING	3,713.05	18,974.70	45,000.00	26,025.30	42.2
205-34-5579	SOFTWARE SUBSCRIPTIONS & SUPP.	4,337.00	3,437.00	45,000.00	41,563.00	7.6
205-34-5941	SAFETY & FIRST AID KITS	1,410.49	2,121.25	3,000.00	878.75	70.7
205-34-5969	LAB EQUIPMENT	.00	17.06	7,000.00	6,982.94	.2
TOTAL OPERATING		104,331.68	513,012.15	1,585,798.00	1,072,785.85	32.4
<u>TRANSFERS - OUT</u>						
205-56-5000	TRANSFER TO GENERAL FUND	.00	.00	527,394.00	527,394.00	.0
205-56-5001	TRANSFER TO CAPITAL PROJECTS F	.00	.00	2,177,500.00	2,177,500.00	.0
TOTAL TRANSFERS - OUT		.00	.00	2,704,894.00	2,704,894.00	.0

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>DEBT SERVICE</u>					
205-90-5618	2022 CWRPDA LOAN PRINC. (WWTP)	.00	484,362.00	968,724.00	484,362.00	50.0
205-90-5619	2022 CWRPDA LOAN INT. (WWTP)	.00	687,490.02	1,374,980.00	687,489.98	50.0
205-90-5621	2022 GPR LOAN W22F467 - PRINCI	.00	41,440.68	83,192.00	41,751.32	49.8
205-90-5622	2022 GPR LOAN W22F467 - INTERE	.00	21,531.68	42,753.00	21,221.32	50.4
	<u>TOTAL DEBT SERVICE</u>	<u>.00</u>	<u>1,234,824.38</u>	<u>2,469,649.00</u>	<u>1,234,824.62</u>	<u>50.0</u>
	 <u>TOTAL FUND EXPENDITURES</u>	 <u>104,331.68</u>	 <u>1,747,836.53</u>	 <u>6,760,341.00</u>	 <u>5,012,504.47</u>	 <u>25.9</u>
	 <u>NET REVENUE OVER EXPENDITURES</u>	 <u>364,420.26</u>	 <u>5,328,309.31</u>	 <u>(1,307,205.00)</u>	 <u>(6,635,514.31)</u>	 <u>407.6</u>

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

DRAINAGE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CONTRIBUTED CAPITAL</u>					
207-02-3451	TOW STRM DRN BP IMPACT	400.00	5,012.74	43,200.00	38,187.26	11.6
207-02-3453	AUTH STORM DRN BP IMPACT	440.00	7,865.48	47,520.00	39,654.52	16.6
	TOTAL CONTRIBUTED CAPITAL	840.00	12,878.22	90,720.00	77,841.78	14.2
	<u>OPERATING REVENUE</u>					
207-03-3449	TOW STORM DRAIN UTILITY FEES	46,752.02	139,453.78	273,138.00	133,684.22	51.1
207-03-3452	AUTH STORM DRAIN UTILITY FEES	71,464.33	213,371.65	413,779.00	200,407.35	51.6
	TOTAL OPERATING REVENUE	118,216.35	352,825.43	686,917.00	334,091.57	51.4
	<u>FEES FOR SERVICE</u>					
207-05-3420	LAND USE FEES	408.80	548.80	.00	(548.80)	.0
	TOTAL FEES FOR SERVICE	408.80	548.80	.00	(548.80)	.0
	<u>MISCELLANEOUS REVENUE</u>					
207-08-3364	GRANT	.00	.00	888,817.00	888,817.00	.0
207-08-3610	INVESTMENT EARNINGS	4,100.93	20,094.74	35,000.00	14,905.26	57.4
	TOTAL MISCELLANEOUS REVENUE	4,100.93	20,094.74	923,817.00	903,722.26	2.2
	TOTAL FUND REVENUE	123,566.08	386,347.19	1,701,454.00	1,315,106.81	22.7

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

DRAINAGE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING</u>					
207-34-5231 FUEL, OIL & GREASE	.00	.00	2,600.00	2,600.00	.0
207-34-5321 UTILITY BILLING PRINTING SERV.	550.17	2,852.74	6,500.00	3,647.26	43.9
207-34-5339 ON-LINE UTILITY BILL PAY-FEE	1,400.40	4,719.81	8,000.00	3,280.19	59.0
207-34-5341 ELECTRICITY	46.65	206.75	600.00	393.25	34.5
207-34-5356 PROFESSIONAL SERVICES	.00	.00	20,000.00	20,000.00	.0
207-34-5459 R&M DRAINAGE FACILITIES	.00	11,262.23	30,000.00	18,737.77	37.5
207-34-5522 AUTHORITY UTILITIES PAYMENTS	.00	421,416.61	413,779.00	(7,637.61)	101.9
207-34-5524 AUTHORITY IMPACT FEES	.00	18,040.00	47,520.00	29,480.00	38.0
207-34-5533 EQUIPMENT RENTAL	.00	.00	1,000.00	1,000.00	.0
TOTAL OPERATING	1,997.22	458,498.14	529,999.00	71,500.86	86.5
<u>TRANSFERS - OUT</u>					
207-56-5000 TRANSFER TO GENERAL FUND	.00	.00	177,352.00	177,352.00	.0
207-56-5001 TRANSFER TO CAPITAL PROJECTS F	.00	.00	1,158,534.00	1,158,534.00	.0
TOTAL TRANSFERS - OUT	.00	.00	1,335,886.00	1,335,886.00	.0
TOTAL FUND EXPENDITURES	1,997.22	458,498.14	1,865,885.00	1,407,386.86	24.6
NET REVENUE OVER EXPENDITURES	121,568.86	(72,150.95)	(164,431.00)	(92,280.05)	(43.9)

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

PARK FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>TAX REVENUE</u>					
210-01-3130	SALES TAX	53,512.69	251,802.55	594,721.00	342,918.45	42.3
210-01-3140	USE TAX BUILDING MATERIALS	.00	.00	136,000.00	136,000.00	.0
210-01-3315	MOTOR VEHICLE USE TAX	12,661.47	65,577.99	181,963.00	116,385.01	36.0
210-01-3700	OPEN SPACE SALES TAX	35,074.97	169,461.20	413,948.00	244,486.80	40.9
	TOTAL TAX REVENUE	101,249.13	486,841.74	1,326,632.00	839,790.26	36.7
	<u>BUILDING PERMITS</u>					
210-02-3381	TRAIL IMPACT FEE	450.00	2,700.00	48,600.00	45,900.00	5.6
210-02-3620	BP PARK IMPACT FEE	1,000.00	6,000.00	108,000.00	102,000.00	5.6
	TOTAL BUILDING PERMITS	1,450.00	8,700.00	156,600.00	147,900.00	5.6
	<u>RECREATION PROGRAM FEES</u>					
210-05-3174	FIELD RENTALS	2,460.00	3,390.00	.00	(3,390.00)	.0
210-05-3175	RECREATION FEES	18,648.06	71,343.06	108,600.00	37,256.94	65.7
210-05-3178	CARD PROCESSING FEE RECOVERY	160.94	160.94	.00	(160.94)	.0
	TOTAL RECREATION PROGRAM FEES	21,269.00	74,894.00	108,600.00	33,706.00	69.0
	<u>MISCELLANEOUS REVENUE</u>					
210-08-3190	WCP VETERANS MEMORIAL PLAZA	3.00	1,424.00	.00	(1,424.00)	.0
210-08-3505	MISC. GRANTS / CONTRIBUTIONS	40,215.00	40,215.00	.00	(40,215.00)	.0
210-08-3610	INVESTMENT EARNINGS	10,787.14	53,107.74	95,000.00	41,892.26	55.9
210-08-3913	PARKS & REC SPONSORSHIPS	.00	700.00	.00	(700.00)	.0
	TOTAL MISCELLANEOUS REVENUE	51,005.14	95,446.74	95,000.00	(446.74)	100.5
	TOTAL FUND REVENUE	174,973.27	665,882.48	1,686,832.00	1,020,949.52	39.5

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

PARK FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING</u>					
210-34-5100 WAGES & SALARIES	21,095.76	107,024.65	277,156.00	170,131.35	38.6
210-34-5101 SEASONALS - PARKS	.00	.00	33,000.00	33,000.00	.0
210-34-5102 BENEFITS	8,961.86	39,263.13	100,690.00	61,426.87	39.0
210-34-5110 ON-CALL STIPEND	400.00	2,400.00	5,200.00	2,800.00	46.2
210-34-5111 VANDALISM	201.17	1,338.92	1,000.00	(338.92)	133.9
210-34-5112 HORTICULTURE	414.72	1,355.22	3,000.00	1,644.78	45.2
210-34-5221 POND CHEMICALS	.00	.00	3,000.00	3,000.00	.0
210-34-5231 FUEL, OIL & GREASE	1,611.75	4,824.34	9,000.00	4,175.66	53.6
210-34-5233 R&M- MACHINERY & EQUIP. PARTS	1,093.18	9,990.70	23,813.00	13,822.30	42.0
210-34-5237 IRRIG. SYS. SUPPLIES/REPAIRS	3,401.51	17,237.32	38,000.00	20,762.68	45.4
210-34-5239 WELLS & WELL HOUSES	806.61	2,158.12	8,000.00	5,841.88	27.0
210-34-5241 SHOP SUPPLIES	.00	50.77	2,100.00	2,049.23	2.4
210-34-5252 TREE REPLACEMENT & TRIMMING	.00	14,582.00	30,000.00	15,418.00	48.6
210-34-5253 TREE SPRAYING	.00	524.00	20,000.00	19,476.00	2.6
210-34-5254 PARKS PLAYGROUND & GENERAL R&M	2,491.10	17,926.37	32,000.00	14,073.63	56.0
210-34-5256 SPLASH PAD CHEMICALS	.00	.00	1,100.00	1,100.00	.0
210-34-5341 IRRIGATION ELECTRICITY	212.74	1,375.77	4,500.00	3,124.23	30.6
210-34-5342 WATER	2,803.72	6,755.43	50,000.00	43,244.57	13.5
210-34-5343 SEWER	106.60	375.21	1,000.00	624.79	37.5
210-34-5344 NATURAL GAS	85.26	2,552.08	1,000.00	(1,552.08)	255.2
210-34-5346 STORM DRAINAGE	290.83	1,454.15	1,250.00	(204.15)	116.3
210-34-5356 PROFESSIONAL SERVICES	.00	.00	2,000.00	2,000.00	.0
210-34-5365 TOILET RENTAL	2,335.00	13,971.89	27,730.00	13,758.11	50.4
210-34-5366 SERVICES - PARKS & LAWN CARE	16,908.00	27,908.00	70,000.00	42,092.00	39.9
210-34-5370 SAFETY WORKWEAR & EQUIPMENT	.00	289.99	1,200.00	910.01	24.2
210-34-5372 UNIFORMS	.00	489.86	2,500.00	2,010.14	19.6
210-34-5380 PROFESSIONAL DEVELOPMENT	(36.48)	175.00	5,000.00	4,825.00	3.5
210-34-5397 WEED CONTROL	327.30	327.30	250.00	(77.30)	130.9
210-34-5422 SMALL TOOLS	62.48	11,008.19	10,000.00	(1,008.19)	110.1
210-34-5423 SAND, GRAVEL, MULCH	.00	.00	10,000.00	10,000.00	.0
210-34-5512 INSURANCE-PROPERTY RELATED	.00	.00	20,028.00	20,028.00	.0
210-34-5513 INSURANCE DEDUCTIBLE	.00	.00	5,000.00	5,000.00	.0
210-34-5533 EQUIPMENT RENTAL	.00	648.00	3,000.00	2,352.00	21.6
210-34-5941 SAFETY SUPPLIES & EQUIPMENT	177.75	915.80	4,000.00	3,084.20	22.9
210-34-5942 MINOR PARK IMPROVEMENTS	1,816.47	17,776.35	65,000.00	47,223.65	27.4
TOTAL OPERATING	65,567.33	304,698.56	870,517.00	565,818.44	35.0

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

PARK FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>						
210-51-5100	WAGES & SALARIES	21,108.23	105,929.75	275,846.00	169,916.25	38.4
210-51-5101	SEASONALS - REC	5,904.19	22,577.80	85,000.00	62,422.20	26.6
210-51-5102	BENEFITS	8,694.26	40,612.16	106,100.00	65,487.84	38.3
210-51-5110	ON-CALL STIPEND	400.00	1,600.00	5,200.00	3,600.00	30.8
210-51-5130	START SMART BASEBALL	.00	800.00	800.00	.00	100.0
210-51-5131	START SMART BASKETBALL	.00	640.00	640.00	.00	100.0
210-51-5132	START SMART FLAG FOOTBALL	.00	960.00	960.00	.00	100.0
210-51-5133	START SMART SOCCER	.00	1,800.00	1,800.00	.00	100.0
210-51-5135	YOUTH SPORTS APPAREL	.00	1,462.79	5,100.00	3,637.21	28.7
210-51-5140	YOUTH SOCCER	.00	209.88	3,500.00	3,290.12	6.0
210-51-5142	YOUTH FOOTBALL	.00	170.71	1,500.00	1,329.29	11.4
210-51-5144	YOUTH BASEBALL	.00	.00	7,000.00	7,000.00	.0
210-51-5145	YOUTH SOFTBALL	59.00	1,357.00	3,500.00	2,143.00	38.8
210-51-5146	YOUTH BASKETBALL	.00	.00	1,025.00	1,025.00	.0
210-51-5148	YOUTH VOLLEYBALL	516.00	2,309.38	1,500.00	(809.38)	154.0
210-51-5149	YOUTH TENNIS	.00	.00	500.00	500.00	.0
210-51-5155	EXTERNAL PROGRAMMING SUBSIDY	.00	.00	4,000.00	4,000.00	.0
210-51-5156	SENIOR PROGRAMS	.00	.00	2,000.00	2,000.00	.0
210-51-5157	ADULT BASKETBALL	.00	.00	800.00	800.00	.0
210-51-5158	ADULT KICKBALL	.00	.00	500.00	500.00	.0
210-51-5161	ADULT TENNIS	.00	202.14	500.00	297.86	40.4
210-51-5162	ADULT SOFTBALL	483.13	1,611.12	3,500.00	1,888.88	46.0
210-51-5164	ADULT VOLLEYBALL	.00	620.00	1,000.00	380.00	62.0
210-51-5165	NCSO REFEREES ADMIN FEE	625.00	3,125.00	8,000.00	4,875.00	39.1
210-51-5166	INSTRUCTOR/OFFICIAL FEES	2,330.00	7,870.40	30,000.00	22,129.60	26.2
210-51-5168	COMPUTER EQUIP./SOFTWARE	1,187.04	9,002.67	17,000.00	7,997.33	53.0
210-51-5181	REC. PROG. SUPPLIES/EXP.	313.15	13,390.00	14,000.00	610.00	95.6
210-51-5183	BATTING CAGES - MAINT. & OPER.	2,955.00	2,955.00	11,000.00	8,045.00	26.9
210-51-5185	BALL FIELD/CAGE ELECTRICITY	2,804.31	10,306.17	15,500.00	5,193.83	66.5
210-51-5186	INFIELD MIX	.00	4,422.50	10,000.00	5,577.50	44.2
210-51-5190	YOGA CLASSES	.00	.00	500.00	500.00	.0
210-51-5223	OPERATING SUPPLIES	391.27	991.97	2,000.00	1,008.03	49.6
210-51-5335	DUES & SUBSCRIPTIONS	.00	1,740.00	2,590.00	850.00	67.2
210-51-5372	STAFF UNIFORMS	.00	1,099.30	2,750.00	1,650.70	40.0
210-51-5380	PROFESSIONAL DEVELOPMENT	.00	45.00	5,000.00	4,955.00	.9
210-51-5392	GYM RENTAL	.00	4,903.50	12,000.00	7,096.50	40.9
210-51-5401	MARKETING SERVICES	85.10	956.40	10,000.00	9,043.60	9.6
210-51-5513	INSURANCE DEDUCTIBLE	.00	.00	5,000.00	5,000.00	.0
TOTAL RECREATION		47,855.68	243,670.64	657,611.00	413,940.36	37.1
<u>TRANSFERS - OUT</u>						
210-56-5000	TRANSFER TO GENERAL FUND	.00	.00	258,796.00	258,796.00	.0
210-56-5001	TRANSFER TO CAPITAL PROJECTS	.00	.00	260,000.00	260,000.00	.0
TOTAL TRANSFERS - OUT		.00	.00	518,796.00	518,796.00	.0

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

PARK FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>DEBT SERVICE</u>					
210-90-5630	WCP - PRINCIPAL	22,144.71	110,331.71	253,000.00	142,668.29	43.6
210-90-5632	WCP - INTEREST	310.28	1,943.24	16,500.00	14,556.76	11.8
	TOTAL DEBT SERVICE	22,454.99	112,274.95	269,500.00	157,225.05	41.7
	TOTAL FUND EXPENDITURES	135,878.00	660,644.15	2,316,424.00	1,655,779.85	28.5
	NET REVENUE OVER EXPENDITURES	39,095.27	5,238.33	(629,592.00)	(634,830.33)	.8

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
211-09-3380	TRANS IN FROM GENERAL FUND	.00	.00	207,500.00	207,500.00	.0
211-09-3694	TRANS IN FROM STREET FUND	.00	.00	5,509,000.00	5,509,000.00	.0
211-09-3695	TRANS IN FROM WATER FUND	.00	.00	4,070,000.00	4,070,000.00	.0
211-09-3696	TRANS IN FROM SEWER FUND	.00	.00	2,177,500.00	2,177,500.00	.0
211-09-3697	TRANS IN FROM DRAINAGE FUND	.00	.00	1,158,534.00	1,158,534.00	.0
211-09-3698	TRANS IN FROM PARK FUND	.00	.00	260,000.00	260,000.00	.0
	TOTAL SOURCE 09	.00	.00	13,382,534.00	13,382,534.00	.0
	TOTAL FUND REVENUE	.00	.00	13,382,534.00	13,382,534.00	.0

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL EXPENDITURES</u>					
211-80-4007 NEWER SUBDIVISON SEAL COAT	.00	.00	150,000.00	150,000.00	.0
211-80-4009 PAVEMENT STUDY	.00	.00	65,000.00	65,000.00	.0
211-80-4010 WATER PLANT EXPANSION CONSTRUC	.00	1,215.50	.00	(1,215.50)	.0
211-80-4014 WILSON WELL IMPROVEMENTS	.00	.00	30,000.00	30,000.00	.0
211-80-4019 DISTRIBUTION SYSTEM MASTER PLA	.00	3,370.50	125,000.00	121,629.50	2.7
211-80-4022 NANO PLANT EXPANSION	.00	24,746.24	20,000.00	(4,746.24)	123.7
211-80-4039 STORM DRAIN & PAN REPLACEMENTS	.00	.00	30,000.00	30,000.00	.0
211-80-4042 PARKS MASTER PLAN UPDATE	.00	.00	175,000.00	175,000.00	.0
211-80-4054 TRACT F	.00	.00	75,000.00	75,000.00	.0
211-80-4061 WWTP EXPANSION DESIGN	32,038.95	171,898.75	255,000.00	83,101.25	67.4
211-80-4065 B-DAMS IMPROVEMENT	.00	93,534.00	93,534.00	.00	100.0
211-80-4068 REPLACE SOFT TRAILS	.00	.00	10,000.00	10,000.00	.0
211-80-4083 WWTP EXPANSION CONSTRUCTION	258,836.97	2,334,314.15	1,600,000.00	(734,314.15)	145.9
211-80-4089 VIEWPOINT LIFT STATION UPGRADE	.00	.00	137,500.00	137,500.00	.0
211-80-5001 VEHICLE REPLACEMENT	.00	71,271.05	75,000.00	3,728.95	95.0
211-80-5013 WATER EFFICIENCY PROGRAM	.00	.00	990,000.00	990,000.00	.0
211-80-5022 CLEVELAND AVE IMP. - DESIGN	100.00	75,831.70	268,914.00	193,082.30	28.2
211-80-5023 STREET AND SIDEWALK SAFTEY IMP	.00	.00	324,086.00	324,086.00	.0
211-80-5024 TRANSPORTATION MASTER PLAN	.00	.00	160,000.00	160,000.00	.0
211-80-5028 OUTFALL FOR CLEVELAND AVE IMP	.00	.00	1,000,000.00	1,000,000.00	.0
211-80-5032 PRE-TREATMENT FACILITY - SECUR	.00	.00	50,000.00	50,000.00	.0
211-80-5035 WATER SOURCE DEV PLAN	.00	60,564.85	92,655.00	32,090.15	65.4
211-80-5036 WATER PURCHASES	.00	.00	2,500,000.00	2,500,000.00	.0
211-80-5041 SCADA TELEMETRY SYSTEM UPGRADE	.00	.00	40,000.00	40,000.00	.0
211-80-5044 ROOF REPLACE FOR EXISTING BLDG	.00	.00	150,000.00	150,000.00	.0
211-80-5050 ELEVATOR IN MUNI BLDG	.00	20,000.00	85,000.00	65,000.00	23.5
211-80-5051 HOUSING NEEDS	20,100.00	30,000.00	30,000.00	.00	100.0
211-80-5052 ADA COMMUNITY IMPROVEMENTS	193.20	5,209.72	10,000.00	4,790.28	52.1
211-80-5053 WCP POURED IN PLACE BORDER REP	.00	6,070.00	6,930.00	860.00	87.6
211-80-5059 LIBRARY EVENT SHADE STRUCTURE	.00	.00	27,500.00	27,500.00	.0
211-80-5060 STREET STRIPING EQUIPMENT	.00	.00	60,000.00	60,000.00	.0
211-80-5061 AIR CONDITIONER RECHARGE SYS	.00	15,417.04	16,000.00	582.96	96.4
211-80-5062 CLEVELAND AVE IMP. - CONSTRUCT	.00	.00	4,000,000.00	4,000,000.00	.0
211-80-5063 TRANSP. GRANTS MATCHING FUNDS	.00	.00	400,000.00	400,000.00	.0
211-80-5064 MAIN STREET ALLEY NORTH PAVING	.00	.00	65,000.00	65,000.00	.0
211-80-5065 WTP ADMIN & LAB EXP. - DESIGN	.00	.00	200,000.00	200,000.00	.0
211-80-5066 UTIL RATE & FEE UPDATE - WATER	19,135.00	30,643.00	35,000.00	4,357.00	87.6
211-80-5067 UTIL RATE & FEE UPDATE - SEWER	.00	.00	35,000.00	35,000.00	.0
211-80-5068 UTIL RATE & FEE UPDATE - DRAIN	.00	.00	35,000.00	35,000.00	.0
211-80-5069 FLUORIDE/CAUSTIC INJ AUTOMATIO	.00	.00	120,000.00	120,000.00	.0
TOTAL CAPITAL EXPENDITURES	330,404.12	2,944,086.50	13,542,119.00	10,598,032.50	21.7
TOTAL FUND EXPENDITURES	330,404.12	2,944,086.50	13,542,119.00	10,598,032.50	21.7
NET REVENUE OVER EXPENDITURES	(330,404.12)	(2,944,086.50)	(159,585.00)	2,784,501.50	(1844.

Board of Trustees Meeting

Date: July 22, 2025
Subject: Report of Bills (May 2025)

EXECUTIVE SUMMARY

Attached is the Report of Bills for May 2025.

BACKGROUND / DISCUSSION

N/A

CONNECTION WITH ADOPTED MASTER PLANS

N/A

FISCAL IMPLICATIONS

N/A

STAFF RECOMMENDATION

Review and retain report.

MOTION RECOMMENDATION

N/A

ATTACHMENTS

1. Report of Bills (May 2025)

Report Criteria:
Report type: GL detail
Check.Voided = no

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
72118									
05/25	05/01/2025	72118	11250	ABLAO LAW LLC	1348	201-12-5109	750.00	750.00	APRIL COURT
Total 72118:								750.00	
72119									
05/25	05/01/2025	72119	13710	ALL COPY PRODUCTS INC	39032372	201-17-5947	1,058.95	1,058.95	COPY MACHINE STANDARD PAYMENT
Total 72119:								1,058.95	
72120									
05/25	05/01/2025	72120	13266	AMAZON	1H16-CH16-	201-55-5347	319.23	319.23	STORY TIME/EVENT SUPPLIES
05/25	05/01/2025	72120	13266	AMAZON	1H9M-3NK3-	201-55-5214	11.99	11.99	STAFF SUPPLY
05/25	05/01/2025	72120	13266	AMAZON	1H9M-3NK3-	201-55-5214	12.30	12.30	ANTLFILTRATION REMEDY
05/25	05/01/2025	72120	13266	AMAZON	1H9M-3NK3-	201-55-5214	17.89	17.89	CIRC SUPPLY
05/25	05/01/2025	72120	13266	AMAZON	1H9M-3NK3-	201-55-5214	19.89	19.89	CIRC SUPPLY
05/25	05/01/2025	72120	13266	AMAZON	1H9M-3NK3-	201-55-5792	19.99	19.99	CIRC MEDIA
05/25	05/01/2025	72120	13266	AMAZON	1H9M-3NK3-	201-55-5214	20.78	20.78	STAFF SUPPLY
05/25	05/01/2025	72120	13266	AMAZON	1H9M-3NK3-	201-55-5792	27.76	27.76	CIRC MEDIA
05/25	05/01/2025	72120	13266	AMAZON	1H9M-3NK3-	201-55-5214	34.22	34.22	LEEPER SUPPLY
05/25	05/01/2025	72120	13266	AMAZON	1H9M-3NK3-	201-49-5375	34.22	34.22	LEEPER SUPPLY
05/25	05/01/2025	72120	13266	AMAZON	1H9M-3NK3-	201-55-5214	43.62	43.62	CIRC SUPPLY
05/25	05/01/2025	72120	13266	AMAZON	1H9M-3NK3-	201-55-5214	83.40	83.40	CIRC SUPPLY
05/25	05/01/2025	72120	13266	AMAZON	1H9M-3NK3-	201-55-5214	65.99	65.99	FOOD PANTRY DROP BIX
05/25	05/01/2025	72120	13266	AMAZON	1H9M-3NK3-	201-55-5792	7.83	7.83	CIRC MEDIA
05/25	05/01/2025	72120	13266	AMAZON	1H9M-3NK3-	201-55-5214	7.99	7.99	CIRC SUPPLY
05/25	05/01/2025	72120	13266	AMAZON	1RJD-6MKC-	201-55-5214	369.99	369.99	REPLACEMENT PRINTER
05/25	05/01/2025	72120	13266	AMAZON	1V9Y-YTN4-	201-55-5792	40.94	40.94	CircMedia
05/25	05/01/2025	72120	13266	AMAZON	1VWQ-MP9X	201-55-5214	50.68	50.68	EVENT SUPPLY
Total 72120:								1,188.71	
72121									
05/25	05/01/2025	72121	13190	BOXELDER BASIN REGIONAL S	2025-523	207-34-5522	420,481.06	420,481.06	2024 Stormwater Service Fee
05/25	05/01/2025	72121	13190	BOXELDER BASIN REGIONAL S	2025-523	207-34-5524	18,040.00	18,040.00	2024 System Development Fees

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
Total 72121:								438,521.06	
72122									
05/25	05/01/2025	72122	13681	CINTAS	5252154903	203-34-5941	95.27	95.27	First aid restock -
Total 72122:								95.27	
72123									
05/25	05/01/2025	72123	13485	L.L. JOHNSON DISTRIBUTING C	1946471-00	210-34-5233	887.43	887.43	O-RINGS,SPRING,BUSHING,GASKET,SEAL OIL
Total 72123:								887.43	
72124									
05/25	05/01/2025	72124	13847	LEWAN TECHNOLOGY	XIN98930	201-17-5579	4,432.00	4,432.00	Cloud / MANAGED LICENSING AND RMM / MANAGED IFRASTRUCUTE AND HELP MICROSOFT 365 BUSINESS AND OFFICE 365 E3
05/25	05/01/2025	72124	13847	LEWAN TECHNOLOGY	XIN98970	201-17-5579	1,301.00	1,301.00	
Total 72124:								5,733.00	
72125									
05/25	05/01/2025	72125	14295	MATRIX DESIGN GROUP, INC	46517	211-80-5051	9,900.00	9,900.00	AFFORDABLE HOUSING NEEDS ASSESSMENT AND STRATEGY DEVELOPMENT
Total 72125:								9,900.00	
72126									
05/25	05/01/2025	72126	13528	NORTHERN COLORADO SPOR	12088	210-51-5166	150.00	150.00	BASKETBALL
05/25	05/01/2025	72126	13528	NORTHERN COLORADO SPOR	12294	210-51-5166	690.00	690.00	FLAG FOOTBALL,SOCCER,SP SOFTBALL
05/25	05/01/2025	72126	13528	NORTHERN COLORADO SPOR	25128	210-51-5165	625.00	625.00	SCHEDULING/ADMINISTRATION-MAY 2025
Total 72126:								1,465.00	
72127									
05/25	05/01/2025	72127	14264	TEAMSNAP, INC.	INV0008755	210-51-5168	1,738.50	1,738.50	BUNDLED CLUBS & LEAGUES ANNUAL PRICE
Total 72127:								1,738.50	
72128									
05/25	05/01/2025	72128	571	TOWN OF WELLINGTON	4079.02	201-11-5952	300.00	300.00	HUG

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
Total 72128:								300.00	
72129									
05/25	05/05/2025	72129	14336	TERRY MCNERNEY	PAYMENT 1	201-13-5903	5,000.00	5,000.00	50% DEPOSIT ARTIST SERVICES
Total 72129:								5,000.00	
72130									
05/25	05/08/2025	72130	14297	A.R.C. INCORPORATED	10353	205-34-5433	440.44	440.44	APRIL JANITORIAL SERVICES
05/25	05/08/2025	72130	14297	A.R.C. INCORPORATED	10353	201-49-5369	1,559.70	1,559.70	APRIL JANITORIAL SERVICES
Total 72130:								2,000.14	
72131									
05/25	05/08/2025	72131	13266	AMAZON	13RJ-V1Q3-	201-34-5370	209.95	209.95	SAFETY BOOTS M.S.
05/25	05/08/2025	72131	13266	AMAZON	1DT-VH3H-1	201-34-5372	221.95	221.95	UNIFORM PANTS D.A.
05/25	05/08/2025	72131	13266	AMAZON	1MGM-H1R	201-34-5372	89.98	89.98	UNIFORM PANTS D.A.
05/25	05/08/2025	72131	13266	AMAZON	1MWP-NQ3P	201-49-5367	107.80	107.80	3 1/2" REVOLVING FLAGPOL
05/25	05/08/2025	72131	13266	AMAZON	1NCP-6P11-	201-55-5214	185.92	185.92	CRAYOLA DOUGH, WATHERCOLOR,GLITTER SLIME,WIPES,FILAMENT
05/25	05/08/2025	72131	13266	AMAZON	1NCP-6P11-	201-55-5792	37.91	37.91	MEDIA
05/25	05/08/2025	72131	13266	AMAZON	1NH6-WTGX	201-49-5370	84.46	84.46	FEBREZE,HOT COCOA,PAPER HAND TOWELS
05/25	05/08/2025	72131	13266	AMAZON	1NH6-WTGX	201-13-5214	6.36	6.36	BALLPOINT PENS
05/25	05/08/2025	72131	13266	AMAZON	1PGL-9D46-	201-34-5941	16.99	16.99	FLASH DRIVE USB MEMORY STICK
05/25	05/08/2025	72131	13266	AMAZON	1PGL-9D46-	205-34-5370	54.95	54.95	ARCH INSOLE INSERTS
05/25	05/08/2025	72131	13266	AMAZON	1PHW-D6KW	201-49-5367	43.90	43.90	EXHAUST CAP ROOF FLUE VENT
05/25	05/08/2025	72131	13266	AMAZON	1R7W-NNKY	201-34-5941	57.57	57.57	TOILET PAPER,PAPER TOWELS
05/25	05/08/2025	72131	13266	AMAZON	1YKP-WQD1	201-49-5370	25.99	25.99	REFRIGERATOR LED REPLACEMENT LIGHTING BOARDS
Total 72131:								1,143.73	
72132									
05/25	05/08/2025	72132	14337	ATLAS COPCO COMPRESSORS	1125032150	205-34-5231	1,392.12	1,392.12	ATLAS COPCO ROTO-EXTEND FLUID
05/25	05/08/2025	72132	14337	ATLAS COPCO COMPRESSORS	1125032150	205-34-5433	668.36	668.36	KIT FILTER AIR/OIL
Total 72132:								2,060.48	
72133									
05/25	05/08/2025	72133	12026	BENNETT PREMIUM LIGHTING	15548	201-11-5192	735.00	735.00	Removal of Christmas Lights on Cleveland

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
05/25	05/08/2025	72133	12026	BENNETT PREMIUM LIGHTING	15558	201-49-5367	262.50	262.50	FLAG POLE SHERIFFS OFFICE
Total 72133:								997.50	
72134									
05/25	05/08/2025	72134	11248	BUFFALO BRAND SEED	25-02282-OP	210-51-5186	4,422.50	4,422.50	Western native mix & supreme lawn mix
Total 72134:								4,422.50	
72135									
05/25	05/08/2025	72135	13681	CINTAS	8407481017	210-34-5941	85.34	85.34	SAFETY KIT CHECK AND REFILL
Total 72135:								85.34	
72136									
05/25	05/08/2025	72136	14332	CITIES DIGITAL INC.	63509	201-15-5356	7,500.00	7,500.00	LESERFICHE CLOUD SUBCRPTION
05/25	05/08/2025	72136	14332	CITIES DIGITAL INC.	63509	201-17-5579	4,350.00	4,350.00	LESERFICHE CLOUD SUBCRPTION
Total 72136:								11,850.00	
72137									
05/25	05/08/2025	72137	13354	CITY OF FORT COLLINS	1102738	204-34-5334	50.00	50.00	CR TEST 5/8 SENSUS
Total 72137:								50.00	
72138									
05/25	05/08/2025	72138	13448	COLORADO ANALYTICAL LABO	250409143	205-34-5554	410.00	410.00	515.4 HERB,ALKALINITY,DOC,TOC
05/25	05/08/2025	72138	13448	COLORADO ANALYTICAL LABO	250414009	205-34-5554	302.00	302.00	AMMONIA NITROGEN,NITRATE NITROGEN,PHOSPHORUS
05/25	05/08/2025	72138	13448	COLORADO ANALYTICAL LABO	250415132	204-34-5334	221.00	221.00	BROMATE,DOC,TOC,SAMPLE
05/25	05/08/2025	72138	13448	COLORADO ANALYTICAL LABO	250421017	205-34-5554	27.00	27.00	E-COLI TESTING
05/25	05/08/2025	72138	13448	COLORADO ANALYTICAL LABO	250421020	205-34-5554	302.00	302.00	AMMONIA NITROGEN,BOD-5,NITRATE NITROGEN,PHOSPHORUS
05/25	05/08/2025	72138	13448	COLORADO ANALYTICAL LABO	250421061	204-34-5334	895.00	895.00	524.5 TTHMS,552.2HAA5
05/25	05/08/2025	72138	13448	COLORADO ANALYTICAL LABO	250428015	205-34-5554	27.00	27.00	E-COLI TESTING
Total 72138:								2,184.00	
72139									
05/25	05/08/2025	72139	14173	CORE & MAIN LP	INV0016029	204-34-5455	594.52	594.52	FLUORIDE VIAL TEST,HARDNESS VIAL TEST,ALKALINITY VIAL TEST
05/25	05/08/2025	72139	14173	CORE & MAIN LP	INV0016316	204-34-5455	306.80	306.80	KIMTECH SCIENCE KIMWIPES

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
Total 72139:								901.32	
72140									
05/25	05/08/2025	72140	13624	E-470	2101983642	205-34-5554	59.80	59.80	SAMPLE DROP OFF TOLLS
Total 72140:								59.80	
72141									
05/25	05/08/2025	72141	13591	Employers Council	0000547694	201-16-5583	368.00	368.00	BACKGROUND CHECK
Total 72141:								368.00	
72142									
05/25	05/08/2025	72142	14225	GANNETT MEDIA CORP	0007098798	201-15-5331	2,596.88	2,596.88	LEGAL NOTICE AND ORDINANCE
Total 72142:								2,596.88	
72143									
05/25	05/08/2025	72143	13702	GENERAL AIR SERVICE AND S	6591448-1	204-34-5221	1,883.72	1,883.72	OXYGEN LIQUID TRANSPORT BULK
Total 72143:								1,883.72	
72144									
05/25	05/08/2025	72144	322	L.C. SALES TAX ADMINISTRATO	APRIL 2025	201-00-2210	3,107.34	3,107.34	Building Permit Tax APRIL 2025
05/25	05/08/2025	72144	322	L.C. SALES TAX ADMINISTRATO	APRIL 2025	201-02-3430	103.58-	103.58-	Less 3 1/3% Vendor Fee
Total 72144:								3,003.76	
72145									
05/25	05/08/2025	72145	13847	LEWAN TECHNOLOGY	XIN99523	201-17-5356	3,335.00	3,335.00	JON ACKERMAN- IT-
Total 72145:								3,335.00	
72146									
05/25	05/08/2025	72146	14082	LUMEN	736040149	201-17-5384	2,096.10	2,096.10	IP AND DATA SERVICES
Total 72146:								2,096.10	

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
72147									
05/25	05/08/2025	72147	358	MGS INCORPORATED	253543	210-34-5233	46.93	46.93	HOOK CHAIN,NYLON BREAKAWAY,PIN & CABLE
Total 72147:								46.93	
72148									
05/25	05/08/2025	72148	13760	McDonald Farms Enterprises	0142787-IN	205-34-5440	734.00	734.00	ROLLOFF DEMO 30 CU YD AND FUEL ROLL OFF (FUEL SURCHARGE)
05/25	05/08/2025	72148	13760	McDonald Farms Enterprises	0143065-IN	205-34-5440	734.00	734.00	ROLLOFF DEMO 30 CU YD AND FUEL ROLL OFF (FUEL SURCHARGE)
05/25	05/08/2025	72148	13760	McDonald Farms Enterprises	0143627-IN	205-34-5440	734.00	734.00	ROLLOFF DEMO 30 CU YD AND FUEL ROLL OFF (FUEL SURCHARGE)
05/25	05/08/2025	72148	13760	McDonald Farms Enterprises	0143628-IN	205-34-5440	734.00	734.00	ROLLOFF DEMO 30 CU YD AND FUEL ROLL OFF (FUEL SURCHARGE)
Total 72148:								2,936.00	
72149									
05/25	05/08/2025	72149	14079	NEOTREKS, INC.	04437	201-34-5233	222.00	222.00	SOFTWARE LICENSE AND SUPPORT
Total 72149:								222.00	
72150									
05/25	05/08/2025	72150	13528	NORTHERN COLORADO SPOR	12334	210-51-5166	690.00	690.00	FLAG FOOTBALL,SOCCER,SP SOFTBALL
Total 72150:								690.00	
72151									
05/25	05/08/2025	72151	14098	REPUBLIC SERVICES INC.	0642-001344	210-34-5365	2,335.00	2,335.00	RESTROOM-PARKS
05/25	05/08/2025	72151	14098	REPUBLIC SERVICES INC.	0642-001344	201-49-5398	1,475.12	1,475.12	TRASH & RECYCLING
Total 72151:								3,810.12	
72152									
05/25	05/08/2025	72152	114	SAFEBUILT LLC	1688525	201-18-5350	6,108.03	6,108.03	APRIL 2025 PERMIT ACTIVITY
Total 72152:								6,108.03	
72153									
05/25	05/08/2025	72153	13122	SEACREST GROUP	525196.B	205-34-5554	2,650.00	2,650.00	CHRONIC BIOMONITORING
Total 72153:								2,650.00	

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
72154									
05/25	05/08/2025	72154	13816	SMART DOCUMENT MANAGEM	331005	201-14-5950	25.00	25.00	MONTHLY SHREDDING
Total 72154:								25.00	
72155									
05/25	05/08/2025	72155	13944	SUMMIT CONTROL	SC1002114	201-17-5345	1,351.92	1,351.92	JANUARY-DECEMBER 2025
Total 72155:								1,351.92	
72156									
05/25	05/08/2025	72156	524	TEAM PETROLEUM	640988	201-34-5231	128.27	128.27	TELLUS S2 PAIL, SPIRAX S4 PAIL
Total 72156:								128.27	
72157									
05/25	05/08/2025	72157	571	TOWN OF WELLINGTON	1282.02 MAY	201-11-5952	300.00	300.00	HUG
05/25	05/08/2025	72157	571	TOWN OF WELLINGTON	4486.03 MAY	201-11-5952	300.00	300.00	HUG
Total 72157:								600.00	
72159									
05/25	05/12/2025	72159	14339	JIM R JACKSON III	857	210-34-5942	931.50	931.50	25 % DEPOSIT FOR CUSTOM RAILING
Total 72159:								931.50	
72160									
05/25	05/12/2025	72160	14210	NOCO HUMANE	1152	201-18-5374	2,947.33	2,947.33	Monthly Billing
Total 72160:								2,947.33	
72171									
05/25	05/13/2025	72171	14316	BAKER TILLY ADVISORY GROU	BT3129565	201-14-5356	3,230.00	3,230.00	FINANCIAL MANAGEMENT SERVICES THROUGH MARCH 2025
05/25	05/13/2025	72171	14316	BAKER TILLY ADVISORY GROU	BT3180401	201-14-5356	7,030.00	7,030.00	FINANCIAL MANAGEMENT SERVICES THROUGH APRIL 2025
Total 72171:								10,260.00	
72172									
05/25	05/13/2025	72172	14173	CORE & MAIN LP	INV0012830	204-34-5969	5,957.51	5,957.51	HACH CLF10 CHLORINE ANALYZER WITH PHD SENSOR

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
Total 72172:								5,957.51	
72173									
05/25	05/13/2025	72173	11213	DELL	1080924365	204-34-5363	1,806.60	1,806.60	Dell LATITUDE 5550 XCTO BASE
Total 72173:								1,806.60	
72174									
05/25	05/13/2025	72174	13094	NORTHERN COLORADO LANDS	1142	210-34-5252	750.00	750.00	2 TRIUMPH ELM, 1 GREENSPIRE LINDEN
Total 72174:								750.00	
72175									
05/25	05/13/2025	72175	13944	SUMMIT CONTROL	SC10002091	201-17-5345	525.96	525.96	ASCENT ADDITIONAL DEVICE JAN-DEC 2024
Total 72175:								525.96	
72176									
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	203-34-5342	65.32	65.32	4021 GRANT AVE
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	201-49-5343	37.92	37.92	4021 GRANT AVE
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	201-49-5346	64.25	64.25	4021 GRANT AVE
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	201-49-5342	39.46	39.46	3815 HARRISON AVE
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	201-49-5343	22.89	22.89	3815 HARRISON AVE
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	201-49-5346	15.58	15.58	3815 HARRISON AVE
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	201-49-5342	54.81	54.81	8225 THIRD ST
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	201-49-5343	41.90	41.90	8225 THIRD ST
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	201-49-5346	11.33	11.33	8225 THIRD ST
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	201-49-5342	117.04	117.04	3800 WILSON
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	201-49-5343	67.98	67.98	3800 WILSON
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	201-49-5346	64.25	64.25	3800 WILSON
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	201-49-5342	52.39	52.39	3735 CLEVELAND AVE
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	201-49-5343	30.41	30.41	3735 CLEVELAND AVE
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	201-49-5346	23.00	23.00	3735 CLEVELAND AVE
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	201-49-5342	26.53	26.53	3804 CLEVELAND AVE
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	201-49-5343	15.38	15.38	3804 CLEVELAND AVE
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	201-49-5346	15.58	15.58	3804 CLEVELAND AVE
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	205-34-5342	430.48	430.48	6190 NE FRONTAGE RD
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5342	26.53	26.53	CENTENNIAL PARK WATER FOUNTAIN

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5342	26.53	26.53	CLEVELAND & THIRD ST
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5342	26.53	26.53	THIRD ST & CLEVELAND
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5342	26.53	26.53	PARK MEADOWS IRRIGATION
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5342	542.30	542.30	3900 WILSON AVE
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5342	26.53	26.53	3800 WILSON AVE SHED-B/DF
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5342	26.53	26.53	6TH ST IRRIGATION
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5342	26.53	26.53	VP TREESCAPE
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5342	26.53	26.53	VP PARK WATER FOUNTAIN
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5342	1,194.81	1,194.81	CENTENNIAL PARK
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5342	26.53	26.53	3901 SVETA LN
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5342	39.46	39.46	4006 HAYES AVE
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5343	22.89	22.89	4006 HAYES AVE
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5346	36.75	36.75	4006 HAYES AVE
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5342	26.53	26.53	8700 THIRD ST
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5343	15.38	15.38	8700 THIRD ST
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5346	15.58	15.58	8700 THIRD ST
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5342	38.88	38.88	WCP SOUTH RESTROOM
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5343	15.38	15.38	WCP SOUTH RESTROOM
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5346	174.25	174.25	WCP SOUTH RESTROOM
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5342	104.71	104.71	WCP NORTH RESTROOM
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5343	15.38	15.38	WCP NORTH RESTROOM
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5346	64.25	64.25	WCP NORTH RESTROOM
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5342	5.00	5.00	CARLYLE TREE SCAPE
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5342	5.00	5.00	VP PARK
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5342	5.00	5.00	JEFFERSON TREESCAPE WEST
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5342	5.00	5.00	JEFFERSON TREESCAPE EAST
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5342	5.00	5.00	WELLINGTON BLVD TREESCAPES
05/25	05/13/2025	72176	571	TOWN OF WELLINGTON	APRIL 2025	210-34-5342	5.00	5.00	MCCLELLAN AND REAGAN
Total 72176:								3,771.82	
72177									
05/25	05/13/2025	72177	13795	UNITED MAILING	21624	204-34-5321	2,158.37	2,158.37	PRINTING AND MAILING UTILITY BILLS
05/25	05/13/2025	72177	13795	UNITED MAILING	21624	205-34-5321	1,523.56	1,523.56	PRINTING AND MAILING UTILITY BILLS
05/25	05/13/2025	72177	13795	UNITED MAILING	21624	207-34-5321	550.17	550.17	PRINTING AND MAILING UTILITY BILLS
Total 72177:								4,232.10	

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
72178									
05/25	05/13/2025	72178	14341	GROUND ZERO AUTOMOTIVE L	2017	205-34-5233	18,493.19	18,493.19	2022 CHEV SILVERADO 2500 REPAIR
Total 72178:								18,493.19	
72179									
05/25	05/15/2025	72179	13266	AMAZON	13CH-CHH1-	210-34-5254	2,087.72	2,087.72	SUNSCREEN,GLOVES,HAND CLEANER,PAPER TOWELS
05/25	05/15/2025	72179	13266	AMAZON	13CH-CHH1-	210-51-5162	308.29	308.29	BUCKETGOLF,BASEBALL/SOFTBALL SCOREBOOK
05/25	05/15/2025	72179	13266	AMAZON	13CH-CHH1-	210-51-5223	69.08	69.08	KITCHEN BRUSHES SET,HAND SOAP
05/25	05/15/2025	72179	13266	AMAZON	13CH-CHH1-	210-51-5181	95.05	95.05	JUMBO CHECKERS SET, GIANT KING TOSS
05/25	05/15/2025	72179	13266	AMAZON	16MW-Q4NY	201-14-5214	14.89-	14.89-	CREDIT MEMO INVOICE 1LK4-LDTQ-3QLP
05/25	05/15/2025	72179	13266	AMAZON	1FV7-Y6WL-	210-51-5168	37.28-	37.28-	CREDIT MEMO INVOICE 1MN6-3DJR-36ML
05/25	05/15/2025	72179	13266	AMAZON	1KQV-RFYC-	201-34-5370	199.75	199.75	SAFETY BOOTS M.S
05/25	05/15/2025	72179	13266	AMAZON	1N6K-7L4M-	210-34-5254	88.44	88.44	TOILET PAPER
05/25	05/15/2025	72179	13266	AMAZON	1QLQ-134T-	201-34-5947	156.93	156.93	SHARP TONER CARTRIDGE
05/25	05/15/2025	72179	13266	AMAZON	1T36-PJJH-9	201-55-5214	152.93	152.93	OFFICE SUPPLY
05/25	05/15/2025	72179	13266	AMAZON	1T36-PJJH-9	201-55-5792	163.75	163.75	CIRC MEDIA
05/25	05/15/2025	72179	13266	AMAZON	1T36-PJJH-9	201-55-5900	14.93	14.93	BOOKS
05/25	05/15/2025	72179	13266	AMAZON	1TQR-QJT1-	201-55-5214	6.99	6.99	CIRC DISPLAY SUPPLY
05/25	05/15/2025	72179	13266	AMAZON	1V33-K3XN-	201-55-5900	7.49-	7.49-	CREDIT MEMO INVOICE 1G3G-DJN3-WX7R
05/25	05/15/2025	72179	13266	AMAZON	1V7Y-W6PM-	201-55-5214	179.99-	179.99-	CREDIT MEMO INVOICE 1N6J-H4L1-PP7C
05/25	05/15/2025	72179	13266	AMAZON	1XWD-4CC	201-34-5947	55.78	55.78	HP CYAN INK CARTRIDGE
05/25	05/15/2025	72179	13266	AMAZON	1YD9-Q19D-	201-49-5370	122.98	122.98	COFFEE CREAMER,TRASH BAGS,TOILET PAPER
Total 72179:								3,282.97	
72180									
05/25	05/15/2025	72180	12210	CHEMTRADE CHEMICALS US L	90235579	204-34-5221	8,347.84	8,347.84	ALUM SULFATE LIQ STD
Total 72180:								8,347.84	
72181									
05/25	05/15/2025	72181	13681	CINTAS	5267786602	205-34-5941	625.98	625.98	SAFETY KIT CHECK AND REFILL
05/25	05/15/2025	72181	13681	CINTAS	5267786603	205-34-5941	18.46	18.46	SAFETY KIT CHECK AND REFILL
05/25	05/15/2025	72181	13681	CINTAS	5267786610	203-34-5941	125.34	125.34	SAFETY KIT CHECK AND REFILL
05/25	05/15/2025	72181	13681	CINTAS	5267786613	204-34-5941	99.85	99.85	SAFETY KIT CHECK AND REFILL
Total 72181:								869.63	

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72182									
05/25	05/15/2025	72182	13448	COLORADO ANALYTICAL LABO	250428016	205-34-5554	302.00	302.00	AMMONIA NITROGEN,BOD-5,NITRATE NITROGEN
05/25	05/15/2025	72182	13448	COLORADO ANALYTICAL LABO	250505018	205-34-5554	27.00	27.00	E-COLI TESTING
Total 72182:								329.00	
72183									
05/25	05/15/2025	72183	143	CPS DISTRIBUTORS	0020717490-	210-34-5237	432.36	432.36	IRRIGATION MILLIAMP CLAMP,IRRITROL LATCHING SOLENOID,WIRING TOOL
Total 72183:								432.36	
72184									
05/25	05/15/2025	72184	13702	GENERAL AIR SERVICE AND S	96796282-1	204-34-5221	55.88	55.88	CYLINDER RENTAL FOR WTP
05/25	05/15/2025	72184	13702	GENERAL AIR SERVICE AND S	96796283-1	204-34-5221	55.88	55.88	CYLINDER RENTAL FOR WTP
05/25	05/15/2025	72184	13702	GENERAL AIR SERVICE AND S	96796284-1	204-34-5221	55.88	55.88	CYLINDER RENTAL FOR WTP
Total 72184:								167.64	
72185									
05/25	05/15/2025	72185	13846	JACOBS ENGINEERING C/O BA	PAY REQUE	211-80-4061	23,538.50	23,538.50	WWTP EXPANSION DESIGN
Total 72185:								23,538.50	
72186									
05/25	05/15/2025	72186	13579	J-U-B ENGINEERS	182311	211-80-5022	59,158.55	59,158.55	PAY REQUEST NO.10
05/25	05/15/2025	72186	13579	J-U-B ENGINEERS	183144	211-80-5022	16,573.15	16,573.15	PAY REQUEST NO.11
Total 72186:								75,731.70	
72187									
05/25	05/15/2025	72187	13760	McDonald Farms Enterprises	0144734-IN	205-34-5440	734.00	734.00	ROLLOFF DEMO 30 CU YD AND FUEL ROLL OFF (FUEL SURCHARGE)
Total 72187:								734.00	
72188									
05/25	05/15/2025	72188	12448	NALCO COMPANY	6603365963	204-34-5221	6,560.35	6,560.35	Nalcolyte #8100 AND IBC-1 WAY TOTE
Total 72188:								6,560.35	

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72189									
05/25	05/15/2025	72189	13965	NORTHWEST PARKWAY	15264075	205-34-5554	43.75	43.75	TOLLS
Total 72189:								43.75	
72190									
05/25	05/15/2025	72190	14342	POUDRE RIVER PUBLIC LIBRA	LIB-HAR-LA	201-55-5380	300.00	300.00	WORKSHOP FOR COMMUNITY INNOVATORS
05/25	05/15/2025	72190	14342	POUDRE RIVER PUBLIC LIBRA	LIB-HAR-LA	201-13-5380	300.00	300.00	WORKSHOP FOR COMMUNITY INNOVATORS
Total 72190:								600.00	
72191									
05/25	05/15/2025	72191	432	POUDRE VALLEY CO-OP	0390524BP	201-34-5231	112.17	112.17	DIESEL
Total 72191:								112.17	
72192									
05/25	05/15/2025	72192	14252	PRIME CONTROLS, LP	254033-01	204-34-5437	1,480.00	1,480.00	ETS REMOTE SERVICES
Total 72192:								1,480.00	
72193									
05/25	05/15/2025	72193	13497	QUALITY WELL AND PUMP, LLC	2025-1655	210-34-5239	631.47	631.47	SERVICE CALL- BUFFALO CREEK & IRON HORSE LOCATION
Total 72193:								631.47	
72194									
05/25	05/15/2025	72194	13971	ROCKY MOUNTAIN BOTTLED W	0958605	201-34-5941	45.50	45.50	5 GAL PURIFIED WATER AND DELIVERY
Total 72194:								45.50	
72195									
05/25	05/15/2025	72195	13416	TIMBER LINE ELECTRIC & CON	25018	205-34-5432	265.00	265.00	REMOTE PROGRAMMING SUPPORT/REMOTE DIAL ENCRYPTION
Total 72195:								265.00	
72197									
05/25	05/15/2025	72197	489	WELLINGTON SENIOR RESOUR	MAY 2025	201-13-5933	1,300.00	1,300.00	SENIOR BUS TRANSPORTATION FOR MAY 2025

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
Total 72197:								1,300.00	
72198									
05/25	05/15/2025	72198	14138	WESTWATER RESEARCH LLC	1984	204-34-5356	1,137.50	1,137.50	22-153 PHASE- WATER SUPPLY EVALUATION
05/25	05/15/2025	72198	14138	WESTWATER RESEARCH LLC	2023	211-80-5035	10,440.00	10,440.00	PAY REQUEST NO.11
Total 72198:								11,577.50	
72199									
05/25	05/15/2025	72199	14119	Williams Scotsman, INC	9023639344	204-34-5433	1,684.07	1,684.07	Mobile office
Total 72199:								1,684.07	
72202									
05/25	05/19/2025	72202	551	CENTURYLINK	APRIL 2025	205-34-5384	98.21	98.21	VIEWPOINTE LIFT STATION INTERNET
05/25	05/19/2025	72202	551	CENTURYLINK	APRIL 2025	201-17-5345	100.38	100.38	TELEPHONE SERVICES 970-568-9354
05/25	05/19/2025	72202	551	CENTURYLINK	APRIL 2025	205-34-5345	170.34	170.34	TELEPHONE SERVICES 970-568-3276
05/25	05/19/2025	72202	551	CENTURYLINK	APRIL 2025	204-34-5345	81.50	81.50	TELEPHONE SERVICES 970-568-3021
05/25	05/19/2025	72202	551	CENTURYLINK	MAY 2025	204-34-5345	81.50	81.50	WATER TREATMENT PLANT
05/25	05/19/2025	72202	551	CENTURYLINK	MAY 2025	205-34-5384	106.06	106.06	VIEWPOINTE LIFT STATION INTERNET
05/25	05/19/2025	72202	551	CENTURYLINK	MAY 2025	201-17-5345	100.38	100.38	TELEPHONE SERVICES 970-568-9354
05/25	05/19/2025	72202	551	CENTURYLINK	MAY 2025	205-34-5345	170.34	170.34	TELEPHONE SERVICES 970-568-3276
Total 72202:								908.71	
72203									
05/25	05/21/2025	72203	13266	AMAZON	11VV-R9LJ-Y	210-51-5162	59.64	59.64	FASTPITCH SOFTBALLS
05/25	05/21/2025	72203	13266	AMAZON	13KR-N7WP-	201-34-5363	14.98	14.98	CORDED PHONE
05/25	05/21/2025	72203	13266	AMAZON	1413-9YXV-1	210-51-5181	137.74	137.74	PICKEBALL NET
05/25	05/21/2025	72203	13266	AMAZON	1413-9YXV-1	210-51-5401	52.24	52.24	METAL YARD SIGN. POSTS, H STAKES
05/25	05/21/2025	72203	13266	AMAZON	1413-9YXV-1	210-34-5422	47.49	47.49	CHARGER REPLACEMENT FOR MILWAUKEE M18 BATTERY
05/25	05/21/2025	72203	13266	AMAZON	1413-9YXV-1	210-34-5422	14.99	14.99	TRAILER COUPLER PIN WITH STEEL QUICK RELEASE RING
05/25	05/21/2025	72203	13266	AMAZON	1FV7-Y6WL-	201-13-5214	18.50	18.50	PLASTIC CASH HANDLING DEPOSIT BAGS
05/25	05/21/2025	72203	13266	AMAZON	1FV7-Y6WL-	201-49-5370	54.35	54.35	HOT WATER BOILER,CLOCK,COLOROX WIPES
Total 72203:								399.93	

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72204									
05/25	05/21/2025	72204	13382	BUFFALO CREEK SUBDIVISION	927300976	210-34-5341	66.36	66.36	BUFFALO CREEK TOWN PORTION ELECTRICITY
Total 72204:								66.36	
72205									
05/25	05/21/2025	72205	13448	COLORADO ANALYTICAL LABO	250505035	205-34-5554	339.00	339.00	AMMONIA NITROGEN,BOD-5,NITRATE NITROGEN,PHOSPHORUS
05/25	05/21/2025	72205	13448	COLORADO ANALYTICAL LABO	250512012	205-34-5554	27.00	27.00	E-COLI TESTING
Total 72205:								366.00	
72206									
05/25	05/21/2025	72206	14173	CORE & MAIN LP	W609975	204-34-5903	13,320.00	13,320.00	2025 I-PERL METERS
05/25	05/21/2025	72206	14173	CORE & MAIN LP	W689563	204-34-5434	4,342.00	4,342.00	6" REDUCE PRESSURE VALVE,GATE VALVES,WYE STRAINER
05/25	05/21/2025	72206	14173	CORE & MAIN LP	W689563	210-34-5237	4,342.00	4,342.00	6" REDUCE PRESSURE VALVE,GATE VALVES,WYE STRAINER
05/25	05/21/2025	72206	14173	CORE & MAIN LP	W756823	204-34-5434	711.30	711.30	GASKETS,FLGXPE PIPE,MEGALUG ACC KIT,MJ 90 C153 EPXY
05/25	05/21/2025	72206	14173	CORE & MAIN LP	W756823	210-34-5237	711.31	711.31	GASKETS,FLGXPE PIPE,MEGALUG ACC KIT,MJ 90 C153 EPXY
05/25	05/21/2025	72206	14173	CORE & MAIN LP	W842508	204-34-5434	1,627.96	1,627.96	5TH STREET REPAIR
05/25	05/21/2025	72206	14173	CORE & MAIN LP	W844707	204-34-5422	94.85	94.85	REED TUBING CUTTER,REED SCISSOR SHEARS
Total 72206:								25,149.42	
72207									
05/25	05/21/2025	72207	11213	DELL	1081528077	201-17-5363	2,100.41	2,100.41	Dell PRO 14 PREMIUM
Total 72207:								2,100.41	
72208									
05/25	05/21/2025	72208	14338	EPS GROUP, INC.	25-0278-1	211-80-5051	20,100.00	20,100.00	SANITARY SEWER CAPACITY ANALYSIS
05/25	05/21/2025	72208	14338	EPS GROUP, INC.	25-0278-1	201-18-5356	3,650.00	3,650.00	SANITARY SEWER CAPACITY ANALYSIS
Total 72208:								23,750.00	
72209									
05/25	05/21/2025	72209	12664	E-Z POUR READY MIX	14610	204-34-5434	1,880.00	1,880.00	ROOSEVELT WATER LINE BREAK
Total 72209:								1,880.00	

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
72210									
05/25	05/21/2025	72210	14240	GUIRY'S INC	17531/14	203-34-5240	523.50	523.50	GRACO LINE LAZER RAC 5 TIP
Total 72210:								523.50	
72211									
05/25	05/21/2025	72211	13901	J. J. KELLER & ASSOCIATES, IN	9110094348	201-34-5335	199.00	199.00	JK ADVANTAGE 1YR SUB
Total 72211:								199.00	
72212									
05/25	05/21/2025	72212	13760	McDonald Farms Enterprises	0145534-IN	205-34-5440	734.00	734.00	ROLLOFF DEMO 30 CU YD AND FUEL ROLL OFF (FUEL SURCHARGE)
Total 72212:								734.00	
72213									
05/25	05/21/2025	72213	13528	NORTHERN COLORADO SPOR	12363	210-51-5166	825.00	825.00	FLAG FOOTBALL, SOCCER, SP SOFTBALL
05/25	05/21/2025	72213	13528	NORTHERN COLORADO SPOR	12387	210-51-5166	500.00	500.00	FLAG FOOTBALL, SOCCER
Total 72213:								1,325.00	
72214									
05/25	05/21/2025	72214	14344	NORTHLAND SECURITIES INC.	INV-1415	201-14-5356	1,952.08	1,952.08	REVENUE ANALYSIS
05/25	05/21/2025	72214	14344	NORTHLAND SECURITIES INC.	INV-1415	201-13-5356	1,952.09	1,952.09	REVENUE ANALYSIS
Total 72214:								3,904.17	
72215									
05/25	05/21/2025	72215	13803	PERFECT PITCH BATTING CAG	202120	210-51-5183	2,955.00	2,955.00	Spring batting cage maintenance and equipment check
Total 72215:								2,955.00	
72216									
05/25	05/21/2025	72216	432	POUDRE VALLEY CO-OP	0387084BP	203-34-5397	78.72	78.72	ROUNDUP POWERMAX AND ALLIGARE MARKING DYE
Total 72216:								78.72	
72217									
05/25	05/21/2025	72217	12157	STEWART OXYGEN SERVICE	5125	201-49-5367	150.00	150.00	SOS Emergency Oxygen INHALATOR

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
Total 72217:								150.00	
72218									
05/25	05/21/2025	72218	571	TOWN OF WELLINGTON	1803.03 MAY	201-11-5952	300.00	300.00	HUG
Total 72218:								300.00	
72219									
05/25	05/21/2025	72219	547	UNCC	225031559	204-34-5434	157.71	157.71	Water line Locates
05/25	05/21/2025	72219	547	UNCC	225031559	205-34-5434	157.70	157.70	Sewer Line Locates
05/25	05/21/2025	72219	547	UNCC	225041609	204-34-5434	55.51	55.51	Water line Locates
05/25	05/21/2025	72219	547	UNCC	225041609	205-34-5434	55.52	55.52	Sewer Line Locates
Total 72219:								426.44	
72220									
05/25	05/21/2025	72220	13738	WELD CNTY DEPT PUBLIC HEA	E250171	204-34-5334	225.00	225.00	Coliform & E-Coli Water Testing
Total 72220:								225.00	
72221									
05/25	05/21/2025	72221	13076	WICKHAM TRACTOR CO	1F10566	201-34-5233	248.48	248.48	ASSY CABLE,FILTERS,CARTRIDGE,ELEMENT
Total 72221:								248.48	
72223									
05/25	05/28/2025	72223	11250	ABLAO LAW LLC	1351	201-12-5109	750.00	750.00	MAY COURT
Total 72223:								750.00	
72224									
05/25	05/28/2025	72224	14340	AE2S	102513	211-80-4019	3,370.50	3,370.50	PAY REQUEST 001- WATER SYSTEM MASTER PLAN
Total 72224:								3,370.50	
72225									
05/25	05/28/2025	72225	13710	ALL COPY PRODUCTS INC	39249738	201-17-5947	1,404.55	1,404.55	COPY MACHINE STANDARD PAYMENT

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Total 72225:								1,404.55	
72226									
05/25	05/28/2025	72226	13266	AMAZON	11FW-L1CC-	210-34-5254	299.88	299.88	INFLATABLE PIPE TESTING PLUG
05/25	05/28/2025	72226	13266	AMAZON	13H4-VV7K-	201-16-5948	103.90	103.90	NEW EMPLOYEE & SPECIAL EVENT APPAREL
05/25	05/28/2025	72226	13266	AMAZON	13H4-VV7K-	201-18-5372	353.90	353.90	PLANNING & BUILDING UNIFORMS
05/25	05/28/2025	72226	13266	AMAZON	13H4-VV7K-	201-34-5363	93.97	93.97	WIRELESS MICE & SPEAKER ATTACHMENT
05/25	05/28/2025	72226	13266	AMAZON	13H4-VV7K-	201-34-5372	248.06	248.06	PW NEW WTP EMPLOYEE UNIFORM
05/25	05/28/2025	72226	13266	AMAZON	13H4-VV7K-	201-34-5941	124.06	124.06	PLATES,BOWLS,CUTLERY
05/25	05/28/2025	72226	13266	AMAZON	13H4-VV7K-	204-34-5433	25.99	25.99	MOTION SENSOR LIGHT
05/25	05/28/2025	72226	13266	AMAZON	1Q7F-HDGL-	201-55-5387	45.51	45.51	SPR GIVEAWAY/SUPPLY
05/25	05/28/2025	72226	13266	AMAZON	1RF6-641N-	210-34-5239	54.54	54.54	INDUSTRIAL PRESSURE GAUGE
05/25	05/28/2025	72226	13266	AMAZON	1RMH-HCGY	204-34-5433	119.99	119.99	UBIQUITI U6 DUAL BAND WIRELESS ACCESS POINT
05/25	05/28/2025	72226	13266	AMAZON	1TN9-QD7R-	201-55-5214	134.77	134.77	CIRC SUPPLY
05/25	05/28/2025	72226	13266	AMAZON	1TN9-QD7R-	201-55-5792	14.95	14.95	CIRC DVD
Total 72226:								1,619.52	
72227									
05/25	05/28/2025	72227	11729	COURTESY LAWN & TREE CAR	33739	210-34-5366	173.00	173.00	CENTENNIAL PARK LAWN CARE ROUND 1
05/25	05/28/2025	72227	11729	COURTESY LAWN & TREE CAR	33740	210-34-5366	1,094.00	1,094.00	LEEPER CENTER & BALL FIELDS LAWN CARE ROUND 1
05/25	05/28/2025	72227	11729	COURTESY LAWN & TREE CAR	33741	210-34-5366	720.00	720.00	PARK MEADOWS LAWN CARE ROUND 1
05/25	05/28/2025	72227	11729	COURTESY LAWN & TREE CAR	33742	210-34-5366	1,372.00	1,372.00	NATIVE BIKE TRAIL LAWN CARE ROUND 1
05/25	05/28/2025	72227	11729	COURTESY LAWN & TREE CAR	33743	210-34-5366	1,564.00	1,564.00	WELLVILLE PARK LAWN CARE ROUND 1
05/25	05/28/2025	72227	11729	COURTESY LAWN & TREE CAR	33744	210-34-5366	5,400.00	5,400.00	WELLINGTON COMMUNITY PARK LAWN CARE ROUND 1
05/25	05/28/2025	72227	11729	COURTESY LAWN & TREE CAR	33745	210-34-5366	1,007.50	1,007.50	WINNICK PARK LAWN CARE ROUND 1
05/25	05/28/2025	72227	11729	COURTESY LAWN & TREE CAR	33746	210-34-5366	1,335.00	1,335.00	HARTFORD TRAIL PARK LAWN CARE ROUND 1
05/25	05/28/2025	72227	11729	COURTESY LAWN & TREE CAR	33747	210-34-5366	4,242.50	4,242.50	HARVEST DOWNS BIKE TRAIL LAWN CARE ROUND 1
Total 72227:								16,908.00	
72228									
05/25	05/28/2025	72228	12061	F&C Door Check & Lock	320537	201-49-5367	94.66	94.66	CYLINDER HOUSING,CORE UNCOMBINATED KEYWAY,DUPLICATE KEY
Total 72228:								94.66	
72229									
05/25	05/28/2025	72229	216	FRONT RANGE STEEL	2025-40	211-80-5052	193.20	193.20	DOCK RAILING

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Total 72229:								193.20	
72230									
05/25	05/28/2025	72230	14287	GENUINE PARTS COMPANY	200943	210-34-5233	129.48	129.48	POWER SPORT BAT, ELEC BATTERY
05/25	05/28/2025	72230	14287	GENUINE PARTS COMPANY	201044	210-34-5233	64.99	64.99	Battery
05/25	05/28/2025	72230	14287	GENUINE PARTS COMPANY	201399	201-34-5233	6.99	6.99	GLASS CLEANER
Total 72230:								201.46	
72231									
05/25	05/28/2025	72231	14240	GUIRY'S INC	17687/14	203-34-5240	104.70	104.70	GRACO LINE LAXER TIP #321
05/25	05/28/2025	72231	14240	GUIRY'S INC	17688/14	203-34-5240	29.60	29.60	SAS THICKSTER P-FREE LATEX
05/25	05/28/2025	72231	14240	GUIRY'S INC	17690/14	203-34-5240	292.96	292.96	TRAFFIC ACR FD WHITE
05/25	05/28/2025	72231	14240	GUIRY'S INC	17756/14	203-34-5240	958.37	958.37	BLUE FED ACR, WHITE FED ACR
Total 72231:								1,385.63	
72232									
05/25	05/28/2025	72232	12799	INTERSTATE BATTERY	422687	201-34-5233	59.95	59.95	SP-35 UTCORE
05/25	05/28/2025	72232	12799	INTERSTATE BATTERY	423259	201-34-5233	68.10	68.10	HSL1125
Total 72232:								128.05	
72233									
05/25	05/28/2025	72233	13846	JACOBS ENGINEERING C/O BA	WXXZ2900-0	211-80-4010	321.75	321.75	PAY REQUEST 046 WATER PLANT EXPANSION CONSTRUCTION & CONSTRUCT
05/25	05/28/2025	72233	13846	JACOBS ENGINEERING C/O BA	WXXZ2950-0	211-80-4061	36,763.25	36,763.25	PAY REQUEST 60-WWTP EXPANSION DESIGN
Total 72233:								37,085.00	
72234									
05/25	05/28/2025	72234	14345	Larson, Stephanie	PAYMENT 1	201-13-5903	1,000.00	1,000.00	50% DEPOSIT ARTIST SERVICES
Total 72234:								1,000.00	
72235									
05/25	05/28/2025	72235	13528	NORTHERN COLORADO SPOR	25272	210-51-5165	625.00	625.00	SCHEDULING/ADMINISTRATION JUNE 2025

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Total 72235:								625.00	
72236									
05/25	05/28/2025	72236	428	PITNEY BOWES BANK INC PUR	MAY 2025	201-14-5311	541.99	541.99	POSTAGE AND ACTIVITY FEE
Total 72236:								541.99	
72237									
05/25	05/28/2025	72237	14232	POUDRE LEGAL ADVISORS LLC	206	201-13-5352	2,771.00	2,771.00	ADMINSTRATION ATTORNEY FEES
05/25	05/28/2025	72237	14232	POUDRE LEGAL ADVISORS LLC	206	201-11-5352	5,440.00	5,440.00	BOARD MATTERS ATTORNEY FEES
05/25	05/28/2025	72237	14232	POUDRE LEGAL ADVISORS LLC	206	201-12-5359	1,955.00	1,955.00	MUNICIPAL COURT ATTORNEY FEES
05/25	05/28/2025	72237	14232	POUDRE LEGAL ADVISORS LLC	206	204-34-5352	901.00	901.00	NPIC RENEGOTIATION WATER CONTRACT
Total 72237:								11,067.00	
72238									
05/25	05/28/2025	72238	10830	POUDRE VALLEY AIR	255716	201-49-5367	140.00	140.00	SERVICE CALL,EVAP COIL FROZEN 1/2 OPEN
Total 72238:								140.00	
72239									
05/25	05/28/2025	72239	432	POUDRE VALLEY CO-OP	0393182BP	203-34-5397	155.35	155.35	CH 2,4 D Amine
Total 72239:								155.35	
72240									
05/25	05/28/2025	72240	13122	SEACREST GROUP	525251.B	205-34-5554	1,255.00	1,255.00	FIRST ACCELERATED CHRONIC BIOMONITORING TEST
Total 72240:								1,255.00	
72241									
05/25	05/28/2025	72241	12164	SOPER PEST CONTROL	13335	201-34-5456	4,900.00	4,900.00	MOSQUITO CONTROL STORM DRAINS AND PONDS
Total 72241:								4,900.00	
72242									
05/25	05/28/2025	72242	14329	TALOS TECHNOLOGIES LTD	1038	205-34-5384	725.00	725.00	CONTRACT RATE FIELD SERVICE

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Total 72242:								725.00	
72243									
05/25	05/28/2025	72243	524	TEAM PETROLEUM	641427	201-34-5231	121.50	121.50	DEF FLUID 2/2.5 GAL JUGS CASE
05/25	05/28/2025	72243	524	TEAM PETROLEUM	641561	201-34-5231	121.14	121.14	TELLUS S2 MX 46 PAIL
Total 72243:								242.64	
72244									
05/25	05/28/2025	72244	571	TOWN OF WELLINGTON	1069.03	201-11-5952	300.00	300.00	HUG
05/25	05/28/2025	72244	571	TOWN OF WELLINGTON	3915.06 MAY	201-11-5952	300.00	300.00	HUG
05/25	05/28/2025	72244	571	TOWN OF WELLINGTON	4097.07	201-11-5952	300.00	300.00	HUG
05/25	05/28/2025	72244	571	TOWN OF WELLINGTON	5252.02 MAY	201-11-5952	300.00	300.00	HUG
Total 72244:								1,200.00	
5005428									
05/25	05/07/2025	5005428	439	XCEL ENERGY	922845939	210-51-5185	2,670.85	2,670.85	8760 BUFFALO CREEK PKWY - BATTING CAGES
05/25	05/07/2025	5005428	439	XCEL ENERGY	923249105	203-34-5341	65.63	65.63	6744 E FRONTAGE ROAD
05/25	05/07/2025	5005428	439	XCEL ENERGY	923357631	205-34-5341	5,290.48	5,290.48	6172 NE FRONTAGE ROAD UNIT F
05/25	05/07/2025	5005428	439	XCEL ENERGY	923396793	201-49-5341	1,029.91	1,029.91	UTILITIES MAIN ACCOUNT
05/25	05/07/2025	5005428	439	XCEL ENERGY	923396793	204-34-5341	993.46	993.46	UTILITIES MAIN ACCOUNT
05/25	05/07/2025	5005428	439	XCEL ENERGY	923396793	210-34-5341	154.81	154.81	UTILITIES MAIN ACCOUNT
05/25	05/07/2025	5005428	439	XCEL ENERGY	923396793	205-34-5341	3,788.32	3,788.32	UTILITIES MAIN ACCOUNT
05/25	05/07/2025	5005428	439	XCEL ENERGY	923396793	203-34-5341	93.35	93.35	UTILITIES MAIN ACCOUNT
05/25	05/07/2025	5005428	439	XCEL ENERGY	923648488	204-34-5341	810.68	810.68	8890 BUFFALO CREEK WELLHOUSE
Total 5005428:								14,897.49	
5005429									
05/25	05/01/2025	5005429	12840	RISE BROADBAND	MAY 2025	205-34-5384	144.28	144.28	6190 NE FRONTAGE ROAD
05/25	05/01/2025	5005429	12840	RISE BROADBAND	MAY 2025	204-34-5384	139.28	139.28	10691 CR 11 WTP
Total 5005429:								283.56	
5005430									
05/25	05/08/2025	5005430	13592	ALLSTATE	MAY 2025	201-00-2520	265.28	265.28	MAY PREMIUMS

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Total 5005430:								265.28	
5005432									
05/25	05/01/2025	5005432	12896	FIRST NATIONAL BANK - WCP L	04282025	210-90-5632	342.83	342.83	Park Loan Interest Payment
05/25	05/01/2025	5005432	12896	FIRST NATIONAL BANK - WCP L	04282025	210-90-5630	22,112.16	22,112.16	Park Loan Payment
Total 5005432:								22,454.99	
5005437									
05/25	05/05/2025	5005437	14331	XPRESS SOLUTIONS INC	INV-XPR023	204-34-5339	1,618.00	1,618.00	MONTHLY BILLING - CREDIT CARD PROCESSING
05/25	05/05/2025	5005437	14331	XPRESS SOLUTIONS INC	INV-XPR023	205-34-5339	1,142.11	1,142.11	MONTHLY BILLING - CREDIT CARD PROCESSING
05/25	05/05/2025	5005437	14331	XPRESS SOLUTIONS INC	INV-XPR023	207-34-5339	412.43	412.43	MONTHLY BILLING - CREDIT CARD PROCESSING
Total 5005437:								3,172.54	
5005438									
05/25	05/21/2025	5005438	439	XCEL ENERGY	924991729	201-49-5341	27.40	27.40	3804 CLEVELAND AVENUE
05/25	05/21/2025	5005438	439	XCEL ENERGY	925048963	210-34-5341	13.42	13.42	3705 Ronald Reagan UNIT SPRINKLER
05/25	05/21/2025	5005438	439	XCEL ENERGY	925164466	204-34-5341	1,806.24	1,806.24	4000 WILSON AVE - PUMP HOUSE
05/25	05/21/2025	5005438	439	XCEL ENERGY	925496551	203-34-5341	1,340.30	1,340.30	STREET LIGHTS
Total 5005438:								3,187.36	
5005439									
05/25	05/27/2025	5005439	439	XCEL ENERGY	925485607	203-34-5341	19,708.25	19,708.25	STREET LIGHTS
Total 5005439:								19,708.25	
5005440									
05/25	05/05/2025	5005440	14077	AMILIA TECHNOLOGIES USA IN	1575789	210-51-5168	1,186.31	1,186.31	MONTHLY SOFTWARE AND PAYMENT PROCESSING
Total 5005440:								1,186.31	
5005441									
05/25	05/07/2025	5005441	13416	TIMBER LINE ELECTRIC & CON	22553	204-34-5579	3,077.00	3,077.00	IGC/Advantage Software Renewal
05/25	05/07/2025	5005441	13416	TIMBER LINE ELECTRIC & CON	22554	205-34-5579	4,337.00	4,337.00	IGC/Advantage Software Renewal

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Total 5005441:								7,414.00	
5005442									
05/25	05/27/2025	5005442	12380	TDS	MAY 2025	201-17-5384	172.95	172.95	3749 HARRISON AVENUE INTERNET
05/25	05/27/2025	5005442	12380	TDS	MAY 2025	201-17-5384	46.95	46.95	4006 HAYES AVE INTERNET
05/25	05/27/2025	5005442	12380	TDS	MAY 2025	201-17-5384	312.45	312.45	3815 HARRISON AVENUE
05/25	05/27/2025	5005442	12380	TDS	MAY 2025	201-17-5384	149.95	149.95	3804 CLEVELAND AVE INTERNET
05/25	05/27/2025	5005442	12380	TDS	MAY 2025	201-17-5384	279.90	279.90	3800 WILSON AVE INTERNET
Total 5005442:								962.20	
5005443									
05/25	05/27/2025	5005443	1	Black Hills Energy	APRIL 2025	201-49-5344	48.66	48.66	3804 Cleveland Ave
05/25	05/27/2025	5005443	1	Black Hills Energy	APRIL 2025	201-49-5344	57.63	57.63	3749 HARRISON AVE
05/25	05/27/2025	5005443	1	Black Hills Energy	APRIL 2025	201-49-5344	194.71	194.71	3800 WILSON
05/25	05/27/2025	5005443	1	Black Hills Energy	APRIL 2025	201-49-5344	74.29	74.29	3815 HARRISON AVE
05/25	05/27/2025	5005443	1	Black Hills Energy	APRIL 2025	201-49-5344	53.09	53.09	3735 CLEVELAND AVE.
05/25	05/27/2025	5005443	1	Black Hills Energy	APRIL 2025	203-34-5344	277.15	277.15	4021 Grant Ave.
05/25	05/27/2025	5005443	1	Black Hills Energy	APRIL 2025	205-34-5344	2,416.93	2,416.93	6190 NE Frontage Rd
05/25	05/27/2025	5005443	1	Black Hills Energy	APRIL 2025	210-34-5344	51.83	51.83	8700 3RD
05/25	05/27/2025	5005443	1	Black Hills Energy	APRIL 2025	210-34-5344	127.18	127.18	4006 Hayes Ave
Total 5005443:								3,301.47	
5005444									
05/25	05/27/2025	5005444	13867	PINNACOL ASSURANCE	22057711	201-00-2516	7,636.00	7,636.00	May ACH
Total 5005444:								7,636.00	
5005445									
05/25	05/15/2025	5005445	433	POUDRE VALLEY REA	APRIL 2025	210-34-5341	24.79	24.79	Wellington Jr. High
05/25	05/15/2025	5005445	433	POUDRE VALLEY REA	APRIL 2025	204-34-5341	5,742.25	5,742.25	10697 N CR11
05/25	05/15/2025	5005445	433	POUDRE VALLEY REA	APRIL 2025	204-34-5341	1,450.71	1,450.71	10691 N CO RD 11
05/25	05/15/2025	5005445	433	POUDRE VALLEY REA	APRIL 2025	203-34-5341	688.18	688.18	Sage Meadows Street Lights
05/25	05/15/2025	5005445	433	POUDRE VALLEY REA	APRIL 2025	203-34-5341	312.01	312.01	Wellington HIGH SCHOOL
05/25	05/15/2025	5005445	433	POUDRE VALLEY REA	APRIL 2025	204-34-5341	83.13	83.13	7250 Kit Fox Dr. Viewpointe
05/25	05/15/2025	5005445	433	POUDRE VALLEY REA	APRIL 2025	203-34-5341	47.01	47.01	CLEVELAND AVE
05/25	05/15/2025	5005445	433	POUDRE VALLEY REA	APRIL 2025	207-34-5341	46.65	46.65	3500 GW Bush Ave

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
Total 5005445:								8,394.73	
5005446									
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-14-5380	30.00	30.00	BUDGET PRESENTATION AWARD PROGRAM CLASS
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-17-5579	2.99	2.99	EUFY SECURITY CLOUD MONTHLY COST
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-13-5335	13.00	13.00	BIZWEST MONTHLY SUBSCRIPTION
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-55-5214	377.44	377.44	BOOK COVERING SUP.
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	210-34-5254	299.76	299.76	WIRE ROPE, I BOLTS, AND CLASPS FOR DOC SECURITY
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	205-34-5241	18.82	18.82	ROUND KEY TAGS FOR LABELING
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-15-5380	11.90	11.90	HUMAN BEAN - ADMINISTRATIVE PROFESSIONALS DAY THANK YOU X2 - SPLIT
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-14-5380	25.75	25.75	HUMAN BEAN - ADMINISTRATIVE PROFESSIONALS DAY THANK YOU X4 - SPLIT
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	205-34-5241	29.98	29.98	FLOOR DRY
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	210-34-5380	36.48	36.48	MEAL RECEIPT FOR CIRSA PLAYGROUND SAFETY TRAINING - WILL BE REIMBU
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-55-5337	147.76	147.76	SRP SUPPLIES
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	204-34-5380	92.40	92.40	FIRST DAY LUNCH
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	204-34-5241	8.69	8.69	CAULK
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	204-34-5433	10.58	10.58	CONCRETE FOR MAILBOX
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	205-34-5455	192.63	192.63	LAB TNT AND PH STORAGE SOLUTION
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	205-34-5433	135.72	135.72	ANGLE BROOMS TO REPLACE THE LOBBY BROOMS RETURNED.
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	204-34-5434	32.62	32.62	BUCKETS FOR WATER AND BOTTLED WATER FOR A RESIDENT THAT WOULD
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	205-34-5433	180.78	180.78	PEST CONTROL FOR APRIL
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	204-34-5433	14.35	14.35	NUMBERS FOR MAILBOX
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	210-51-5148	361.50	361.50	MAY 3RD TOURNAMENT FOR 2 VOLLEYBALL TEAMS
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	204-34-5434	15.66	15.66	BUCKETS FOR WATER FOR THE RESIDENT THAT WAS OUT OF WATER THE NI
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-34-5233	454.25	454.25	FOR 721G CASE LOADER
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-49-5367	65.94	65.94	PLUNGERS FOR LEEPER CENTER ENTRY BATHROOMS & STAFF BATHROOM
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	205-34-5241	35.47	35.47	HEAVY DUTY GARBAGE BAGS
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	210-51-5140	54.90	54.90	PORTABLE BENCH SCREWS AND BOLTS
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-34-5579	15.00	15.00	SOFTWARE FOR FLYERS FOR WSRC & EVENTS
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-49-5367	79.11	79.11	SINK REPAIR ITEMS
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	205-34-5433	115.16	115.16	SCH80 BALL VALVES FOR CHEMICAL TOTES
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	205-34-5433	24.48	24.48	LEAF SKIMMING NET TO CLEAN TRASH OFF THE STEP FEED BASIN
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	205-34-5433	202.81	202.81	MOP BUCKET, MOP HEAD AND HANDLE FOR THE STEP FEED PROCESS BUILDI
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	205-34-5433	847.01	847.01	TRASH CANS, LOBBY BROOMS, PUSH BROOMS, AND SQUEEGEES FOR NEW B
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	203-34-5422	8.58	8.58	REPAIR PARTS
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-49-5367	31.98	31.98	STREETS BATHROOM SINK REPAIR PARTS
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	204-34-5433	119.38	119.38	PARCEL BOX
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	204-34-5455	5.35	5.35	FLUORIDE SAMPLE MAILED

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	205-34-5433	89.92	89.92	CAMLOCKS AND PVC FITTINGS FOR REPLACING FEED TUBES ON OTHER CHE
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	204-34-5433	92.93	92.93	MAILBOX
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-15-5380	205.00	205.00	AMERICAN RECORDS ASSOCIATION MEMBERSHIP FOR TOWN CLERK, HILL 202
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-15-5380	195.00	195.00	IIMC MEMBERSHIP FOR TOWN CLERK, HILL 2025-2026
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-13-5380	500.00	500.00	CERTIFIED PUBLIC MGR CLASS - 1 OF 3
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	210-51-5401	31.98	31.98	PURCHASED FOR IPGSA MEETING.
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	204-34-5370	329.52	329.52	JAKE SMITH BOOTS
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	204-34-5233	52.97	52.97	TRASH PUMP ADAPTERS
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	210-34-5233	42.09	42.09	FOR PARKS SCAG
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	210-34-5237	88.24	88.24	BATTERIES AND FASTENERS FOR IRRIGATION CONTROLLERS AND CABINETS
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-51-5379	904.20	904.20	LODGING DURING MAIN STREET NOW CONFERENCE FROM 4/6-4/9
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	204-34-5233	57.95	57.95	GATE CONTROL
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-34-5231	47.98	47.98	GAS FOR DEMO SAW
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	205-34-5433	151.85	151.85	CAMLOCK FITTINGS, PVC FITTINGS, AND TUBING TO REPLACE FEED TUBS ON
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	205-34-5455	332.47	332.47	LAB TNTS
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-51-5379	34.93	34.93	TRANSPORTATION DURING MAIN STREET NOW CONFERENCED FROM HOTEL
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	204-34-5233	81.75	81.75	PAINT AND SUPPLIES FOR DOWNTURN ON 1MG TANK
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-18-5233	91.80	91.80	SPLIT - DOT COMPLIANCE FOR VEHICLE (3.74%)
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-34-5233	755.20	755.20	SPLIT - DOT COMPLIANCE FOR STREETS & PW ADMIN VEHICLES (30.74%)
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	204-34-5233	427.40	427.40	SPLIT - DOT COMPLIANCE FOR WATER VEHICLES (17.4%)
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	205-34-5233	427.40	427.40	SPLIT - DOT COMPLIANCE FOR WASTE WATER VEHICLES (17.4%)
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	210-34-5233	755.20	755.20	SPLIT - DOT COMPLIANCE FOR PARKS & REC VEHICLES (30.74%)
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	204-34-5233	129.73	129.73	TOILET PAPER AND SMALL HAND TOOLS
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-34-5941	299.68	299.68	ADDITIONAL BUDGET BOOKS FOR JOSH M, DARLA, AND TWO EXTRAS FOR OP
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-49-5367	55.94	55.94	BALLAST REPLACEMENTS FOR LIBRARY
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-49-5367	69.92	69.92	HIGH EFFICIENCY INSTANT BALLAST STARTERS
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-13-5335	99.00	99.00	COLORADOAN ANNUAL SUBSCRIPTION
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	210-51-5162	399.00	399.00	PUMP FOR CLEARING SOFTBALL FIELDS WHEN OVERSATURATED
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-55-5214	10.53-	10.53-	FELT ORDER CANCELLED-REFUND
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	210-34-5111	53.80	53.80	WOOD FOR SKATE PARK REPAIRS
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	210-34-5233	87.94	87.94	FOR PARKS TRAILER RAMPS
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	205-34-5370	281.31	281.31	DISPOSABLE EAR PLUGS AND EAR PLUG DISPENSERS
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-11-5380	110.00	110.00	NOCO FOUNDATION EVENT - CANNON
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	210-51-5380	45.00	45.00	DIRECTORS SECTION LUNCH AND CONFERENCE IN GREELEY
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	210-34-5254	43.30	43.30	CLASP AND COMPRESSOR HOSE
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-13-5380	55.00	55.00	SPLIT - 201-13-5380 (50%)
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-14-5380	55.00	55.00	SPLIT - 201-14-5380 (50%)
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-16-5582	13.18	13.18	ALL STAFF MEETING REFRESHMENTS
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-34-5372	227.96	227.96	UNIFORM PANT ALLOWANCE FOR JIM M

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	210-34-5254	30.72	30.72	REBAR LENGTHS FOR FISHING DOC CONNECTION POINTS
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	204-34-5434	49.98	49.98	WATER STOP GROUT FOR PRV#1, TO FILL THE VOID AROUND THE PIPE AND T
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-18-5233	18.95	18.95	SPLIT - FLEET MONITORING CODE ENFORCEMENT (2.94%)
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-34-5233	184.00	184.00	SPLIT - FLEET MONITORING STREETS (28.56%)
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	204-34-5233	128.86	128.86	SPLIT - FLEET MONITORING WATER (20%)
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	205-34-5233	128.86	128.86	SPLIT - FLEET MONITORING WRF (20%)
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	210-34-5233	183.63	183.63	SPLIT - FLEET MONITORING PARKS & REC (28.5%)
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	204-34-5233	166.70	166.70	DOWNTURN FOR THE VENT ON 1MG TANK
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	204-34-5434	24.99	24.99	WATER STOP GROUT FOR PRV # 1 TO FILL THE VOID AROUND THE PIPE AND V
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-18-5380	453.00	453.00	NATIONAL PLANNING CONFERENCE HOTEL - ROOM 1
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	205-34-5433	53.60	53.60	PVC FITTINGS FOR BUILDING SPRAY BARS.
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-18-5380	118.00	118.00	NATIONAL PLANNING CONFERENCE PARKING
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-18-5380	453.00	453.00	NATIONAL PLANNING CONFERENCE HOTEL - ROOM 2
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	205-34-5384	140.00	140.00	STARLINK INTERNET
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	210-34-5112	940.50	940.50	THESE WERE PICKED UP AS 2 SEPARATE ORDERS BECAUSE THEY ARRIVED
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	205-34-5433	15.45	15.45	ADAPTER SLEEVE FOR MOUNTING AN ACTUATOR.
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	210-34-5942	81.10	81.10	CONCRETE MIXER FOR FENCE POST HOLES AT DOG PARK
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	210-51-5401	7.58-	7.58-	CREDIT CONFIRMATION EMAIL FOR THE TAX CHARGED LAST MONTH
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-51-5214	10.53	10.53	ST CRAFT
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-15-5380	180.00	180.00	MEMBERSHIP FEES TO COLORADO CLERK'S ASSOCIATION FOR TOWN CLERK
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-34-5372	69.95-	69.95-	RETURNED 1 PAIR OF JEANS
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-34-5372	127.90	127.90	2 PAIR OF WORK JEANS
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	201-34-5372	145.23	145.23	PANT ALLOWANCE FOR TJ P
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	204-34-5233	5.53-	5.53-	TAX EXEMPTION REFUND FROM UNITED STATES PLASTICS, ORIGINAL CHARGE
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	204-34-5233	32.34	32.34	CHEMICAL PUMP PARTS
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	204-34-5233	325.05	325.05	ANALYZER WIRING FOR CLEARWELL
05/25	05/25/2025	5005446	13269	FIRST NATIONAL BANK OMAHA	20250525	204-34-5422	409.96	409.96	TOOL KITS FOR JESSE'S TRUCK AND FOR THE C&D SERVICE TRUCKS. BATTE
Total 5005446:								16,128.53	
5005447									
05/25	05/14/2025	5005447	13954	PROGRESSIVE	04172025	201-13-5933	8,886.00	8,886.00	INSURANCE RENEWAL SENIOR resource MAY 2025-MAY 2026
Total 5005447:								8,886.00	
5005448									
05/25	05/09/2025	5005448	14038	CEBT PAYMENTS	JUNE 2025	201-00-2508	80,261.00	80,261.00	HEALTH INSURANCE
05/25	05/09/2025	5005448	14038	CEBT PAYMENTS	JUNE 2025	201-00-2518	3,842.00	3,842.00	DENTAL INSURANCE
05/25	05/09/2025	5005448	14038	CEBT PAYMENTS	JUNE 2025	201-00-2519	528.00	528.00	VISION INSURANCE

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05/25	05/09/2025	5005448	14038	CEBT PAYMENTS	JUNE 2025	201-00-2521	969.28	969.28	LIFE INSURANCE
Total 5005448:								85,600.28	
5005449									
05/25	05/09/2025	5005449	14335	MISSION SQUARE	05092025	201-00-2504	19,828.95	19,828.95	MISSION PAYMENT
05/25	05/09/2025	5005449	14335	MISSION SQUARE	05092025	201-00-2505	421.08	421.08	MISSION PAYMENT
Total 5005449:								20,250.03	
5005450									
05/25	05/19/2025	5005450	13491	WEX BANK	104504606	201-18-5231	83.26	83.26	FUEL
05/25	05/19/2025	5005450	13491	WEX BANK	104504606	210-34-5231	1,063.40	1,063.40	FUEL
05/25	05/19/2025	5005450	13491	WEX BANK	104504606	204-34-5231	247.30	247.30	FUEL
05/25	05/19/2025	5005450	13491	WEX BANK	104504606	205-34-5231	247.30	247.30	FUEL
05/25	05/19/2025	5005450	13491	WEX BANK	104504606	204-34-5231	252.42	252.42	FUEL
05/25	05/19/2025	5005450	13491	WEX BANK	104504606	205-34-5231	217.67	217.67	FUEL
05/25	05/19/2025	5005450	13491	WEX BANK	104504606	201-34-5231	1,142.74	1,142.74	FUEL
05/25	05/19/2025	5005450	13491	WEX BANK	104504606	201-13-5933	334.39	334.39	FUEL
05/25	05/19/2025	5005450	13491	WEX BANK	104504606	201-34-5231	43.15-	43.15-	DISCOUNT
Total 5005450:								3,545.33	
5005451									
05/25	05/14/2025	5005451	13769	Jive Communications Inc	IN710384085	201-17-5345	776.83	776.83	Town Phone Bill
Total 5005451:								776.83	
5005452									
05/25	05/19/2025	5005452	13320	VERIZON WIRELESS	6112896028	201-24-5345	3,230.61	3,230.61	TOWN CELL PHONES
Total 5005452:								3,230.61	
5005456									
05/25	05/23/2025	5005456	14335	MISSION SQUARE	05232025	201-00-2504	19,604.47	19,604.47	MISSION PAYMENT
05/25	05/23/2025	5005456	14335	MISSION SQUARE	05232025	201-00-2505	421.08	421.08	MISSION PAYMENT
Total 5005456:								20,025.55	

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount
Grand Totals:								1,113,643.95

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
201-00-2000	429.58	258,185.03-	257,755.45-
201-00-2210	3,107.34	.00	3,107.34
201-00-2504	39,433.42	.00	39,433.42
201-00-2505	842.16	.00	842.16
201-00-2508	80,261.00	.00	80,261.00
201-00-2516	7,636.00	.00	7,636.00
201-00-2518	3,842.00	.00	3,842.00
201-00-2519	528.00	.00	528.00
201-00-2520	265.28	.00	265.28
201-00-2521	969.28	.00	969.28
201-02-3430	.00	103.58-	103.58-
201-11-5192	735.00	.00	735.00
201-11-5352	5,440.00	.00	5,440.00
201-11-5380	110.00	.00	110.00
201-11-5952	2,400.00	.00	2,400.00
201-12-5109	1,500.00	.00	1,500.00
201-12-5359	1,955.00	.00	1,955.00
201-13-5214	24.86	.00	24.86
201-13-5335	112.00	.00	112.00
201-13-5352	2,771.00	.00	2,771.00
201-13-5356	1,952.09	.00	1,952.09
201-13-5380	855.00	.00	855.00
201-13-5903	6,000.00	.00	6,000.00
201-13-5933	10,520.39	.00	10,520.39
201-14-5214	.00	14.89-	14.89-
201-14-5311	541.99	.00	541.99
201-14-5356	12,212.08	.00	12,212.08
201-14-5380	110.75	.00	110.75
201-14-5950	25.00	.00	25.00
201-15-5331	2,596.88	.00	2,596.88
201-15-5356	7,500.00	.00	7,500.00

M = Manual Check, V = Void Check

GL Account	Debit	Credit	Proof
201-15-5380	591.90	.00	591.90
201-16-5582	13.18	.00	13.18
201-16-5583	368.00	.00	368.00
201-16-5948	103.90	.00	103.90
201-17-5345	2,855.47	.00	2,855.47
201-17-5356	3,335.00	.00	3,335.00
201-17-5363	2,100.41	.00	2,100.41
201-17-5384	3,058.30	.00	3,058.30
201-17-5579	10,085.99	.00	10,085.99
201-17-5947	2,463.50	.00	2,463.50
201-18-5231	83.26	.00	83.26
201-18-5233	110.75	.00	110.75
201-18-5350	6,108.03	.00	6,108.03
201-18-5356	3,650.00	.00	3,650.00
201-18-5372	353.90	.00	353.90
201-18-5374	2,947.33	.00	2,947.33
201-18-5380	1,024.00	.00	1,024.00
201-24-5345	3,230.61	.00	3,230.61
201-34-5231	1,673.80	43.15-	1,630.65
201-34-5233	1,998.97	.00	1,998.97
201-34-5335	199.00	.00	199.00
201-34-5363	108.95	.00	108.95
201-34-5370	409.70	.00	409.70
201-34-5372	1,061.08	69.95-	991.13
201-34-5456	4,900.00	.00	4,900.00
201-34-5579	15.00	.00	15.00
201-34-5941	543.80	.00	543.80
201-34-5947	212.71	.00	212.71
201-49-5341	1,057.31	.00	1,057.31
201-49-5342	290.23	.00	290.23
201-49-5343	216.48	.00	216.48
201-49-5344	428.38	.00	428.38
201-49-5346	193.99	.00	193.99
201-49-5367	1,101.75	.00	1,101.75
201-49-5369	1,559.70	.00	1,559.70
201-49-5370	287.78	.00	287.78
201-49-5375	34.22	.00	34.22
201-49-5398	1,475.12	.00	1,475.12
201-51-5214	10.53	.00	10.53
201-51-5379	939.13	.00	939.13

M = Manual Check, V = Void Check

GL Account	Debit	Credit	Proof
201-55-5214	1,596.79	190.52-	1,406.27
201-55-5337	147.76	.00	147.76
201-55-5347	319.23	.00	319.23
201-55-5380	300.00	.00	300.00
201-55-5387	45.51	.00	45.51
201-55-5792	313.13	.00	313.13
201-55-5900	14.93	7.49-	7.44
203-00-2000	.00	24,969.59-	24,969.59-
203-34-5240	1,909.13	.00	1,909.13
203-34-5341	22,254.73	.00	22,254.73
203-34-5342	65.32	.00	65.32
203-34-5344	277.15	.00	277.15
203-34-5397	234.07	.00	234.07
203-34-5422	8.58	.00	8.58
203-34-5941	220.61	.00	220.61
204-00-2000	5.53	75,804.71-	75,799.18-
204-34-5221	16,959.55	.00	16,959.55
204-34-5231	499.72	.00	499.72
204-34-5233	1,402.75	5.53-	1,397.22
204-34-5241	8.69	.00	8.69
204-34-5321	2,158.37	.00	2,158.37
204-34-5334	1,391.00	.00	1,391.00
204-34-5339	1,618.00	.00	1,618.00
204-34-5341	10,886.47	.00	10,886.47
204-34-5345	163.00	.00	163.00
204-34-5352	901.00	.00	901.00
204-34-5356	1,137.50	.00	1,137.50
204-34-5363	1,806.60	.00	1,806.60
204-34-5370	329.52	.00	329.52
204-34-5380	92.40	.00	92.40
204-34-5384	139.28	.00	139.28
204-34-5422	504.81	.00	504.81
204-34-5433	2,067.29	.00	2,067.29
204-34-5434	8,897.73	.00	8,897.73
204-34-5437	1,480.00	.00	1,480.00
204-34-5455	906.67	.00	906.67
204-34-5579	3,077.00	.00	3,077.00
204-34-5903	13,320.00	.00	13,320.00
204-34-5941	99.85	.00	99.85
204-34-5969	5,957.51	.00	5,957.51

GL Account	Debit	Credit	Proof
205-00-2000	.00	56,559.07-	56,559.07-
205-34-5231	1,857.09	.00	1,857.09
205-34-5233	19,049.45	.00	19,049.45
205-34-5241	84.27	.00	84.27
205-34-5321	1,523.56	.00	1,523.56
205-34-5339	1,142.11	.00	1,142.11
205-34-5341	9,078.80	.00	9,078.80
205-34-5342	430.48	.00	430.48
205-34-5344	2,416.93	.00	2,416.93
205-34-5345	340.68	.00	340.68
205-34-5370	336.26	.00	336.26
205-34-5384	1,213.55	.00	1,213.55
205-34-5432	265.00	.00	265.00
205-34-5433	2,925.58	.00	2,925.58
205-34-5434	213.22	.00	213.22
205-34-5440	4,404.00	.00	4,404.00
205-34-5455	525.10	.00	525.10
205-34-5554	5,771.55	.00	5,771.55
205-34-5579	4,337.00	.00	4,337.00
205-34-5941	644.44	.00	644.44
207-00-2000	.00	439,530.31-	439,530.31-
207-34-5321	550.17	.00	550.17
207-34-5339	412.43	.00	412.43
207-34-5341	46.65	.00	46.65
207-34-5522	420,481.06	.00	420,481.06
207-34-5524	18,040.00	.00	18,040.00
210-00-2000	44.86	78,716.31-	78,671.45-
210-34-5111	53.80	.00	53.80
210-34-5112	940.50	.00	940.50
210-34-5231	1,063.40	.00	1,063.40
210-34-5233	2,197.69	.00	2,197.69
210-34-5237	5,573.91	.00	5,573.91
210-34-5239	686.01	.00	686.01
210-34-5252	750.00	.00	750.00
210-34-5254	2,849.82	.00	2,849.82
210-34-5341	259.38	.00	259.38
210-34-5342	2,215.46	.00	2,215.46
210-34-5343	69.03	.00	69.03
210-34-5344	179.01	.00	179.01
210-34-5346	290.83	.00	290.83

M = Manual Check, V = Void Check

GL Account	Debit	Credit	Proof
210-34-5365	2,335.00	.00	2,335.00
210-34-5366	16,908.00	.00	16,908.00
210-34-5380	36.48	.00	36.48
210-34-5422	62.48	.00	62.48
210-34-5941	85.34	.00	85.34
210-34-5942	1,012.60	.00	1,012.60
210-51-5140	54.90	.00	54.90
210-51-5148	361.50	.00	361.50
210-51-5162	766.93	.00	766.93
210-51-5165	1,250.00	.00	1,250.00
210-51-5166	2,855.00	.00	2,855.00
210-51-5168	2,924.81	37.28-	2,887.53
210-51-5181	232.79	.00	232.79
210-51-5183	2,955.00	.00	2,955.00
210-51-5185	2,670.85	.00	2,670.85
210-51-5186	4,422.50	.00	4,422.50
210-51-5223	69.08	.00	69.08
210-51-5380	45.00	.00	45.00
210-51-5401	84.22	7.58-	76.64
210-90-5630	22,112.16	.00	22,112.16
210-90-5632	342.83	.00	342.83
211-00-2000	.00	180,358.90-	180,358.90-
211-80-4010	321.75	.00	321.75
211-80-4019	3,370.50	.00	3,370.50
211-80-4061	60,301.75	.00	60,301.75
211-80-5022	75,731.70	.00	75,731.70
211-80-5035	10,440.00	.00	10,440.00
211-80-5051	30,000.00	.00	30,000.00
211-80-5052	193.20	.00	193.20
Grand Totals:	1,114,603.89	1,114,603.89-	.00

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

Report Criteria:

Report type: GL detail

Check.Voided = no

Board of Trustees Meeting

Date: July 22, 2025
Subject: Utilities Report (June 2025)

EXECUTIVE SUMMARY

Attached are the monthly operational summaries and production reports for the Water and Wastewater Utilities.

BACKGROUND / DISCUSSION

N/A

CONNECTION WITH ADOPTED MASTER PLANS

N/A

FISCAL IMPLICATIONS

N/A

STAFF RECOMMENDATION

N/A

MOTION RECOMMENDATION

N/A

ATTACHMENTS

1. 2025-07-01 Utility Production and Operational Summary Report
2. Water Production Through June 2025
3. Wastewater Production Through June 2025



Wellington Drinking Water and Wastewater Utilities Monthly Production and Operational Summary Report As of July 1, 2025

Monthly Production Summary

- Drinking Water
 - Total June monthly volumetric production to meet demand was 33.8 million gallons (MG), which is well below average production for the last 5 years (41 MG).
 - The Conventional Plant produced 32.3 MG.
 - The Nanofiltration Plant was offline for three weeks in June.
 - The Nanofiltration Plant produced 1.5 MG.
 - Please see the attached charts for various additional data related to drinking water production.
- Wastewater
 - The total influent volume for June was approximately 17 MG, which is below average for the last five years.
 - Hydraulic loading for June was at 0.56 million gallons per day (MGD). This hydraulic load represents 62% of the currently permitted maximum hydraulic capacity.
 - Organic loading for June was 1,629 pounds of BOD, which is below average for June over the last 5 years. This represents 62% of the currently permitted maximum organic capacity.
 - Please see the attached charts for various additional data related to water reclamation production.

Monthly Operational Summary

- Drinking Water Treatment Plants
 - Conventional Plant
 - Treatment processes were operational all month without issue.
 - Nanofiltration Plant
 - The Nanofiltration Plant was taken offline for three weeks in June to coordinate work on the Library Park irrigation system and to troubleshoot recurring issues related to radio telemetry communications, pH control logic, and chlorine dosing control logic.
- Water Reclamation Facility
 - Operational all month on the new side of the plant.
 - Water Reclamation Operations staff worked closely throughout the first two weeks of the month with the expansion project instrumentation and controls team to close out the expansion project scope of work.
 - Additional minor warranty related items were addressed throughout the month by the expansion project team.



Wellington Water Reclamation Facility Expansion Project

Project Status Summary Report

As of July 1, 2025

Schedule Update

- The project's substantial and final completion dates were modified on May 31, 2024. The project dates are shown in the bullets below. The new substantial completion date is when the plant expansion became operational, and the final completion will be when the Orbal repairs are complete. Material and equipment procurement continues to be the biggest threat to the project schedule.

Milestone dates are as follows:

- | | |
|---|-----------------|
| ○ Notice to Proceed | April 19, 2022 |
| ○ Substantial Completion | October 1, 2024 |
| ○ Final Completion | June 13, 2025 |
| ○ Days remaining until Final Completion | 0 days |

Construction Update

- Work completed or in progress listed under each structure:

Notice of Final Acceptance was issued the week of June 16th. Town staff is currently working with the Contractor on the Final Pay Application and the loan close out documents for the State.

- Site Work
 - No work
- Step Feed Aeration Basin
 - SCADA control revisions and programming modifications
- Influent Pump Station
 - No work
- Secondary Clarifiers
 - No work
- Step Feed Process Building
 - No work
- New Orbal Reactor
 - No work
- Existing Orbal Reactor
 - Completed remaining SCADA/Controls programming
- Digester 5 & 6
 - No work
- Digesters 1 & 2
 - No work
- Digesters 3 & 4
 - No work
- UV Digester Blower Building
 - No work
- Administration Building
 - No work
- Headworks Building

- Completed remaining SCADA/Controls programming
- Existing RAS/WAS Basement
 - Completed remaining SCADA/Controls programming
- Start-Up
 - Completed remaining SCADA/Controls programming

- **Issues**

- None

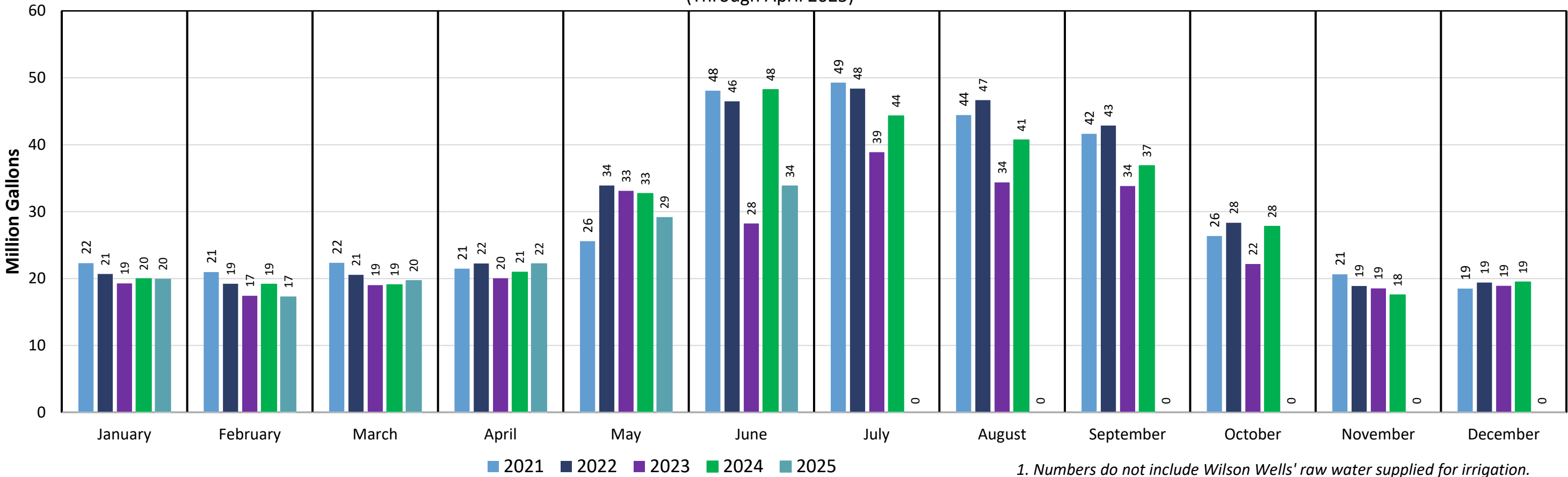
Contingency Update

- Contractor Contingency
 - No new contingency items this month
 - Contractor contingency currently has \$15,801.50 remaining, which is 1% of the original contingency.
- Town Contingency
 - Owner contingency currently has \$54,030.50 remaining, which is 2% of the original contingency.

TOWN OF WELLINGTON
Water Treatment

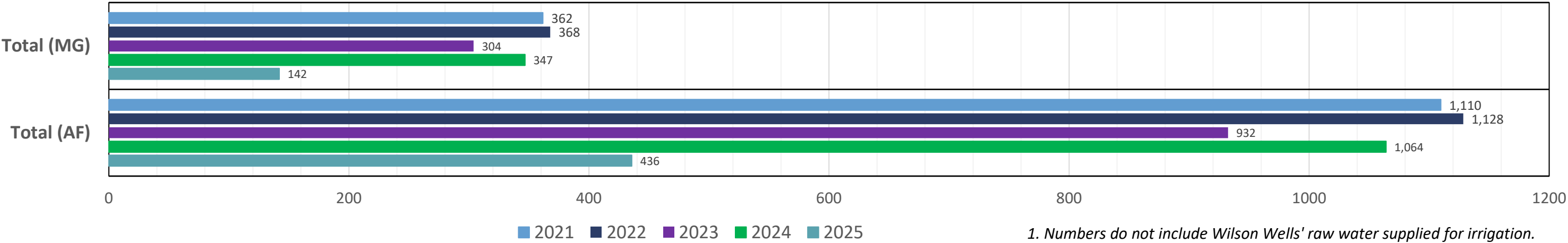
Total Monthly Production: Conventional WTP and Nano Plant₁

(Through April 2025)



Annual Production Volumes₁

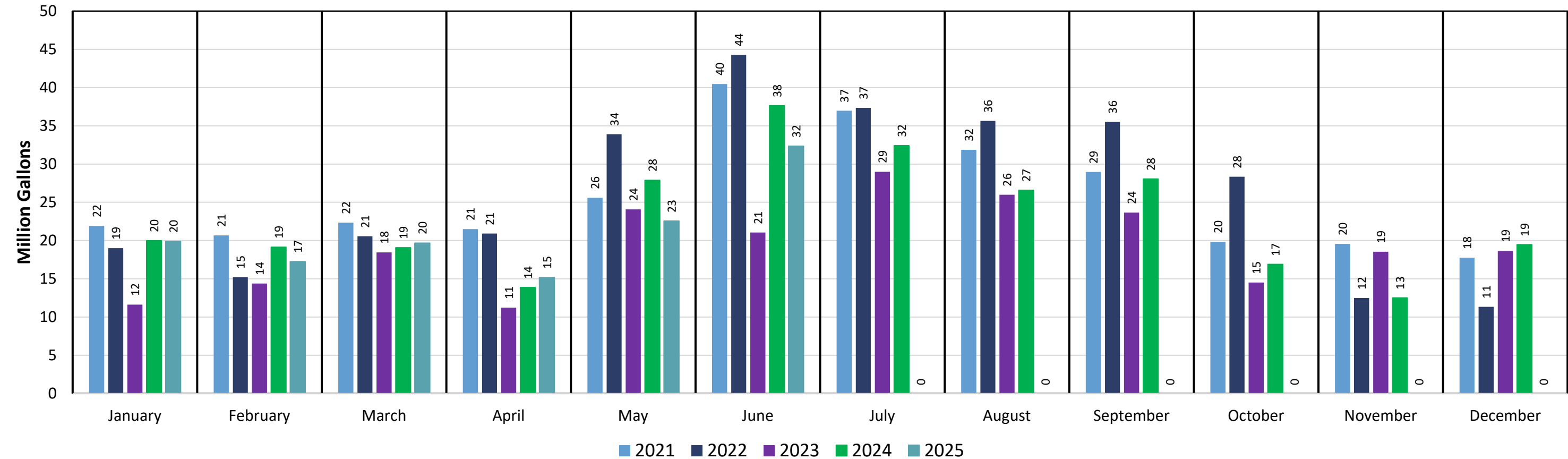
(Through April 2025)



TOWN OF WELLINGTON
Water Treatment

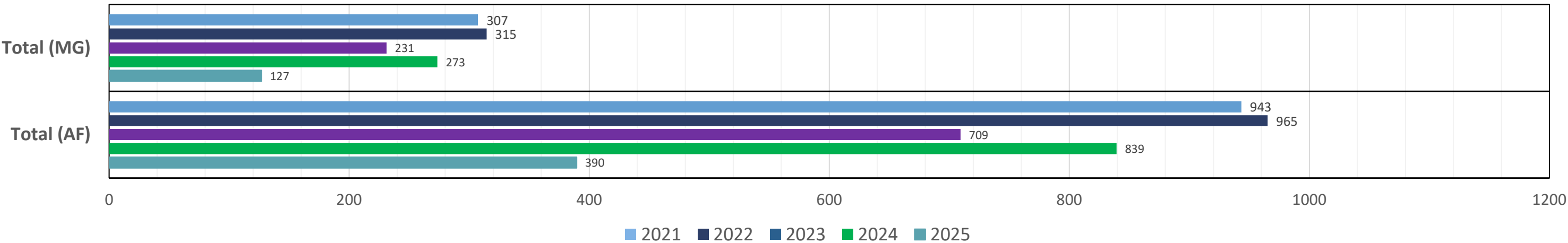
Monthly Production: Conventional WTP

(Through April 2025)



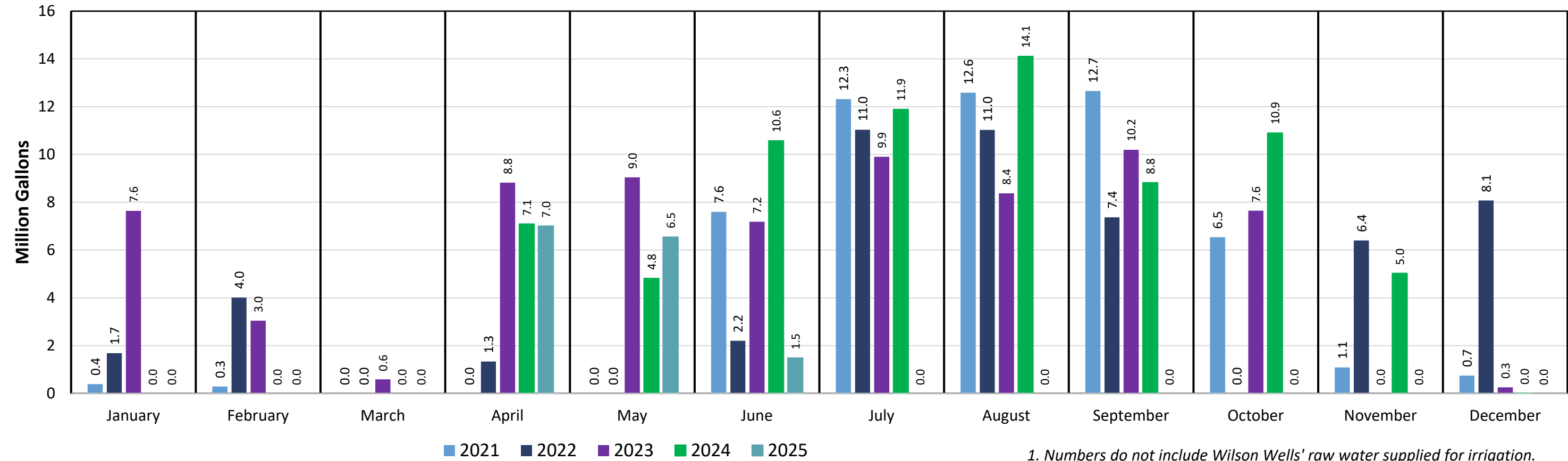
Annual Production Volumes

(Through April 2025)

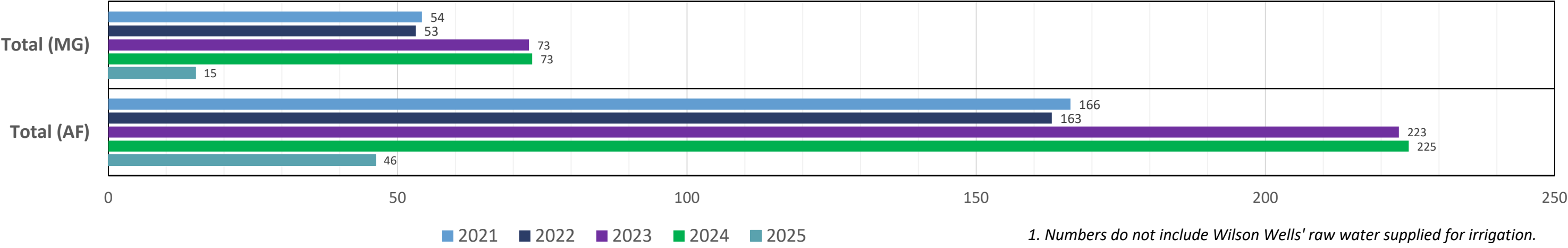


TOWN OF WELLINGTON
Water Treatment

Monthly Production: Nano Plant₁
(Through April 2025)

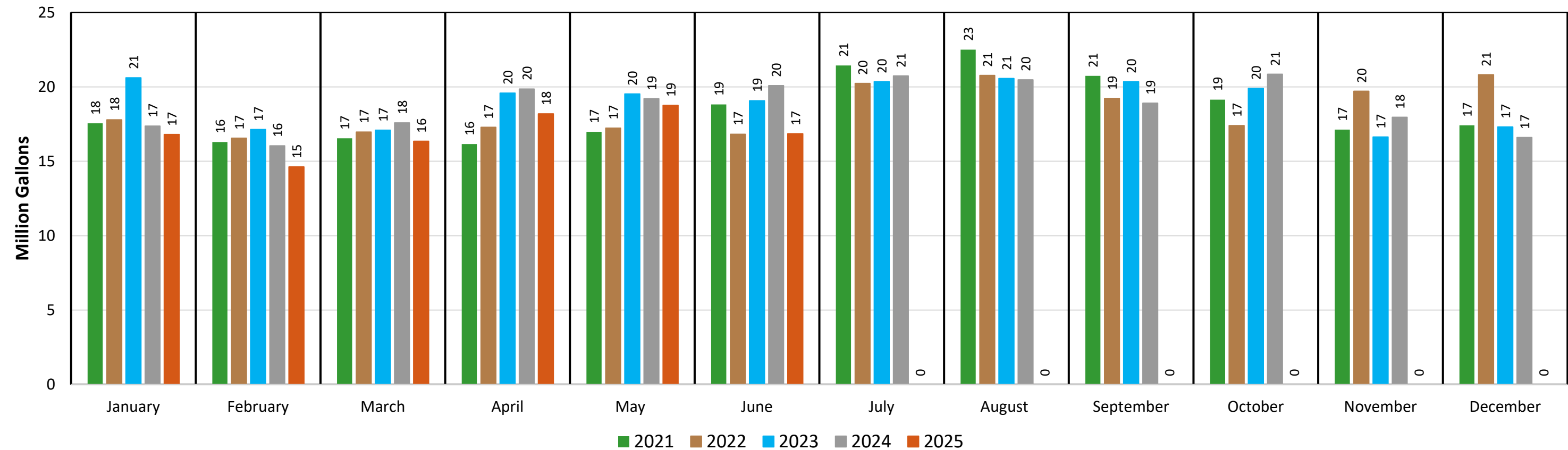


Annual Production Volumes₁
(Through April 2025)

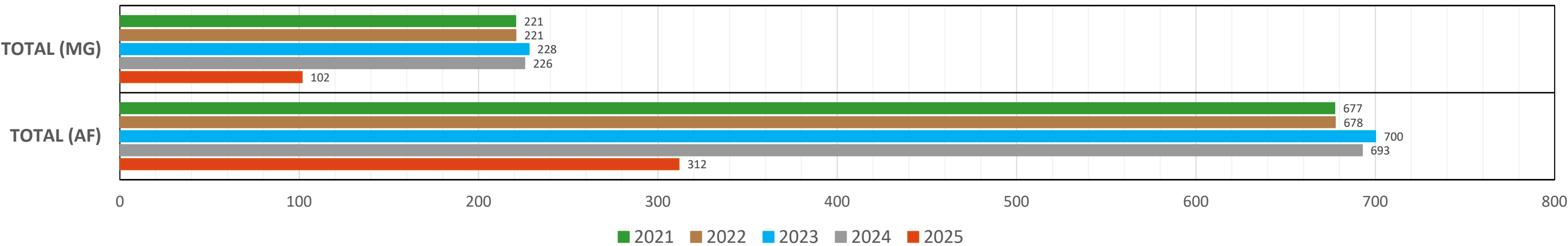


TOWN OF WELLINGTON
Water Reclamation Facility Treatment

Monthly Production: Monthly Volume of Influent
(Through June 2025)

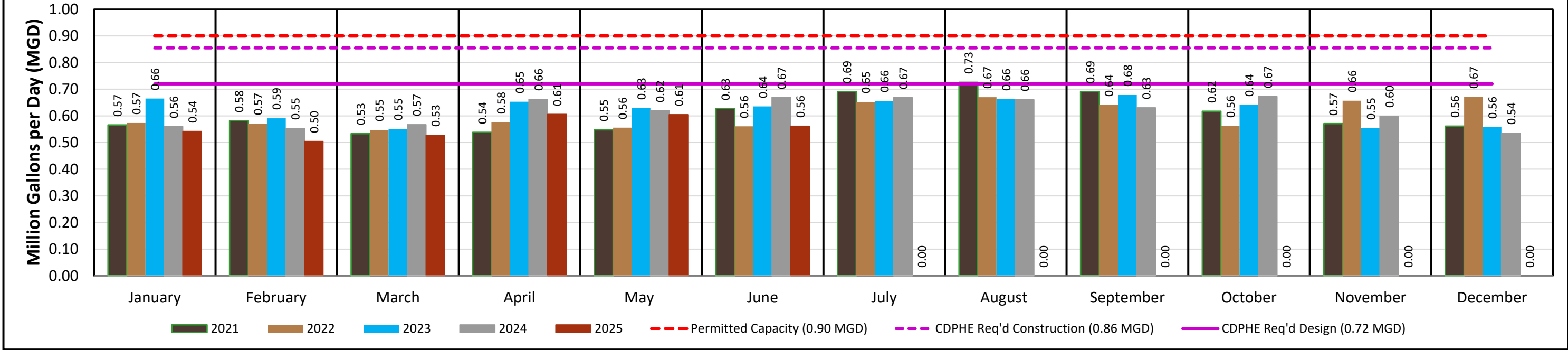


Annual Volume of Influent
(Through June 2025)

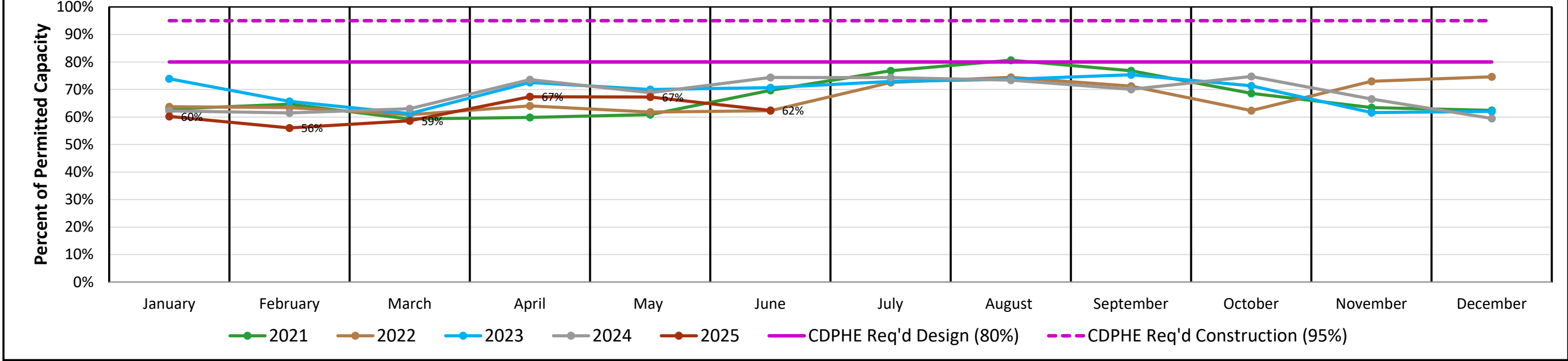


TOWN OF WELLINGTON
Water Reclamation Facility

Monthly Production: Hydraulic Loading
(Through June 2025)

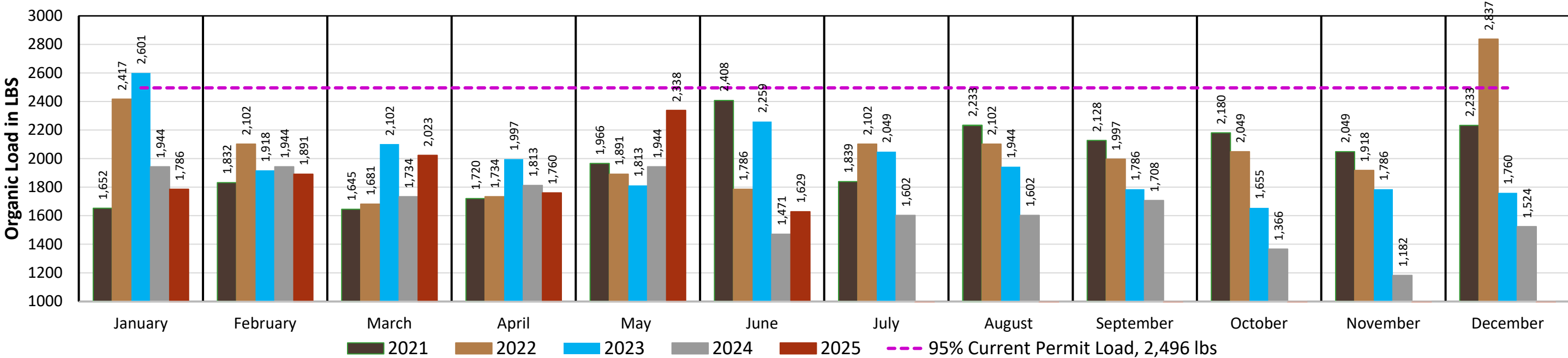


Monthly Production: Percent of Permitted Hydraulic Capacity
(Through June 2025)

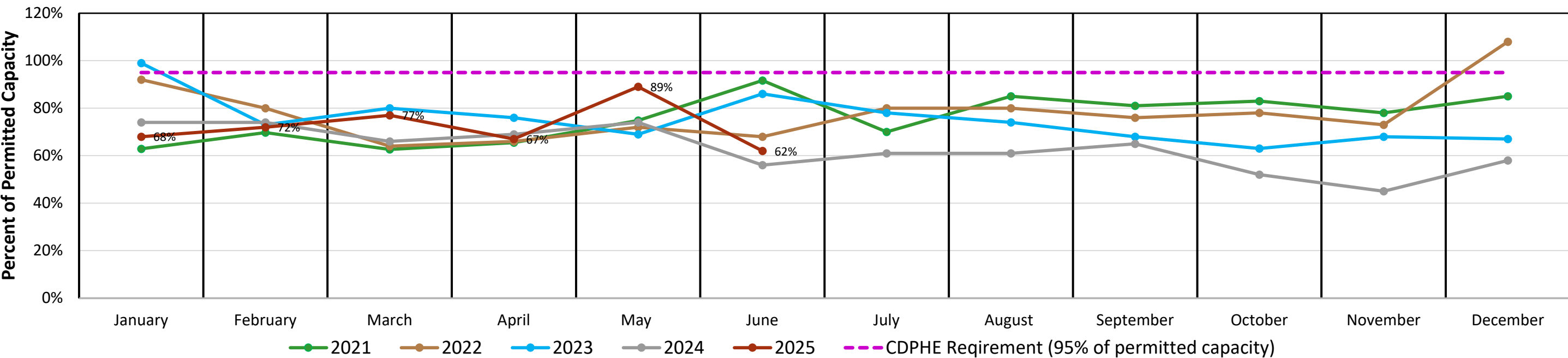


TOWN OF WELLINGTON
Water Reclamation Facility

Monthly Production: Organic Loading
(Through June 2025)



Monthly Production: Percent of Permitted Organic Capacity
(Through June 2025)



Board of Trustees Meeting

Date: July 22, 2025
Subject: Larimer County Sheriff's Office Report (June 2025)

EXECUTIVE SUMMARY

The Larimer County Sheriff's Office has submitted a report for June 2025.

BACKGROUND / DISCUSSION

N/A

CONNECTION WITH ADOPTED MASTER PLANS

N/A

FISCAL IMPLICATIONS

N/A

STAFF RECOMMENDATION

Review and retain report.

MOTION RECOMMENDATION

N/A

ATTACHMENTS

1. 06-2025 Wellington Monthly Report - FINAL



John J. Feyen, Sheriff

LARIMER COUNTY SHERIFF'S OFFICE

One Agency

One Mission

Public Safety

July 15, 2025

Town of Wellington
Attn: Patti Garcia, Town Administrator
PO Box 127
Wellington, Colorado 80549

Dear Ms. Garcia:

The Law Enforcement Services Agreement for the Town of Wellington obligates the Larimer County Sheriff's Office to provide monthly reporting.

In meeting the contract, for the month of **June 2025**, the Larimer County Sheriff's Office maintained six deputies, one corporal, and one sergeant providing full-time law enforcement for the Town. In addition, one full-time investigator, one full-time desk deputy, and one full-time School Resource Officer assisted the town with law enforcement activities.

During the month of **June 2025**, non-assigned deputies spent a total of **105.74** hours in Wellington responding to calls, patrolling, and making contacts in the town.

During the month of **June 2025** there were **0.0** hours worked by Northern Colorado Drug Task Force.

Investigations – ongoing and active cases include:

Sex Assault – 1
Assist Other Agency – 1
Death/Suicide – 1
Burglary – 1

Pursuant to the Law Enforcement Agreement between the Town of Wellington and Larimer County, applicable documenting monthly forms are attached.

Thank you,

A handwritten signature in black ink that reads "Joe Shellhammer".

Undersheriff Joe Shellhammer
(970) 498-5103
Attachments

Administration
2501 Midpoint Dr.
Fort Collins, CO 80525
970 498-5100

County Jail
2405 Midpoint Dr.
Fort Collins, CO 80525
970 498-5200

Emergency Services
1303 N. Shields St.
Fort Collins, CO 80524
970 498-5300

larimer.gov/sheriff



LARIMER COUNTY SHERIFF'S OFFICE

Wellington Calls for Service and Patrol Time
(For Non-Wellington Officers)

Dispatch Dates between 06/01/2025 and 06/30/2025

Excluded from this report -

Squads: Civilian, Parks, and Investigations

Units: 9ME*, 9S39;9Z54;9E33;9E64;9E91;9E57;9E6;9E65;9E75

Call Times by Month

	Call/Contact Time (Minutes/Hours)	Patrol Time (Minutes/Hours)	Totals
2025-06	3,583.68 59.73	2,760.62 46.01	6,344.3 105.74
Totals	3,583.68 59.73	2,760.62 46.01	6,344.3 105.74

Wellington Monthly Report

June 2025

Larimer County Sheriff's Office

Christine Harpel
Administrative Coordinator

7/9/2025

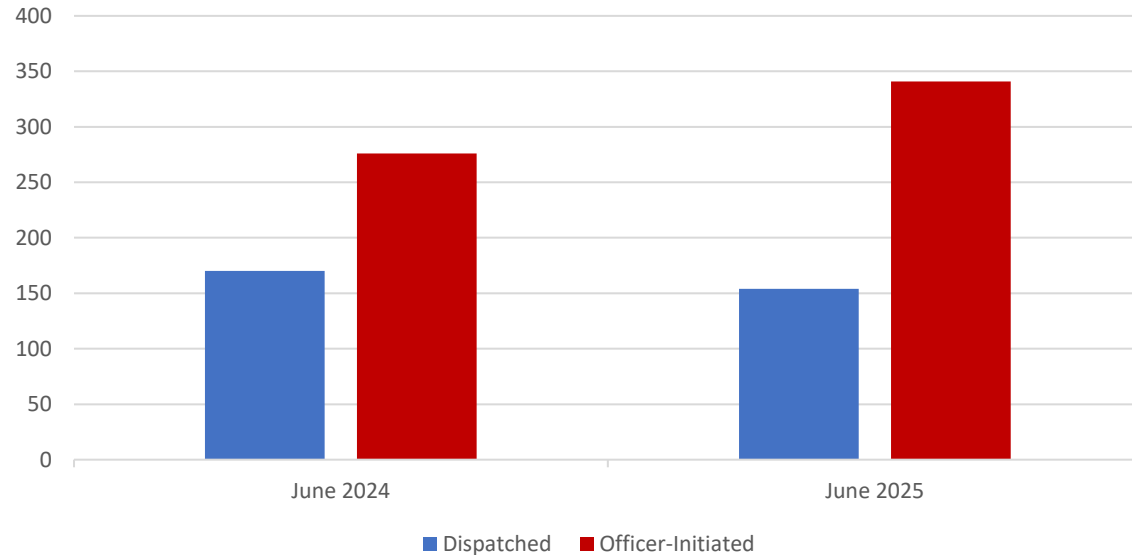
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June 2025 Totals

Dispatched / Officer-Initiated Activity

Dispatched Calls	154
Officer Initiated	341
June 2025 Total	495

Dispatched vs Officer-Initiated Activity



- Dispatched calls were Down 16 or 9% from June 2024
- Officer-Initiated Activity was Up 65 or 24% from June 2024

	June 2024	June 2025
Dispatched Calls	170	154
	38%	31%
Officer Initiated	276	341
	62%	69%
Total	446	495

- 31% were Dispatched Calls
- 69% was Officer-Initiated Activity

June 2025 Calls for Service

Calls for Service Comparison

Call Types A-M

Call Type	2022	2023	2024	Avg 22-24	2025	% Change 3-Yr Avg to 2025
9-1-1 Hangup	0	4	1	1.67	3	80%
Alarm Calls	6	6	4	5.33	7	31%
Alcohol Calls	0	0	1	0.33	0	-100%
Animal Calls	13	21	5	13.00	4	-69%
Arson	0	1	0	0.33	0	-100%
Assault	1	2	2	1.67	5	200%
Assist Business	8	3	7	6.00	5	-17%
Assist Other Agency (Fire/Med)	23	13	11	15.67	5	-68%
Bar Checks	1	1	0	0.67	0	-100%
Burglary	0	0	1	0.33	0	-100%
Child abuse	0	0	2	0.67	0	-100%
Citizen Assist	29	23	21	24.33	11	-55%
Civil	35	8	7	16.67	10	-40%
Criminal Mischief	4	10	7	7.00	9	29%
Disturbance	3	10	4	5.67	7	24%
Drug case	0	4	4	2.67	3	13%
DUI Arrest	3	1	1	1.67	0	-100%
Extra Checks & Business Check	114	119	84	105.67	83	-21%
Family Problems	7	9	13	9.67	17	76%
Fireworks complaint	5	7	9	7.00	3	-57%
Follow up	45	36	36	39.00	43	10%
Found property	5	0	1	2.00	3	50%
Fraud	4	6	5	5.00	8	60%
Harassment	4	8	7	6.33	7	11%
Juvenile Problem	10	7	8	8.33	7	-16%
Lost Property	1	1	1	1.00	2	100%
Mental Health Call	1	3	3	2.33	6	157%
Missing Person (Child/Adult)	3	1	1	1.67	4	140%
Motor Vehicle Accident	2	6	11	6.33	4	-37%
Municipal Code Violation	2	9	1	4.00	2	-50%

Call Types N-Z

Call Type	2022	2023	2024	Avg 22-24	2025	% Change 3-Yr Avg to 2025
Neighbor Problems	2	1	6	3.00	7	133%
Noise\Party Complaint	8	3	3	4.67	3	-36%
Parks Incident	0	0	0	0.00	1	NC
Pedestrian Contact/Subject St	21	13	8	14.00	6	-57%
Private Tow	2	1	1	1.33	3	125%
REDDI Report	1	4	4	3.00	3	0%
Restraining Order Violation	3	2	0	1.67	3	80%
Safe 2 Tell	1	0	2	1.00	1	0%
School Check	11	1	0	4.00	9	125%
Sex Offense	2	4	1	2.33	2	-14%
Sex Offender Check	0	3	0	1.00	7	600%
Shooting	0	1	0	0.33	0	-100%
Solicitor	0	1	0	0.33	2	500%
Suicide Attempt	1	0	0	0.33	0	-100%
Suicide Threat	3	1	2	2.00	0	-100%
Suspicious Circumstances	36	27	27	30.00	31	3%
Theft	5	6	11	7.33	3	-59%
Traffic Problem	13	14	20	15.67	15	-4%
Traffic Pursuit	0	0	2	0.67	0	-100%
Traffic Stop	126	62	62	83.33	109	31%
Trespass	2	3	3	2.67	2	-25%
Vehicle Theft	2	3	0	1.67	0	-100%
Vehicle Trespass	7	0	3	3.33	1	-70%
VIN Check	13	8	8	9.67	6	-38%
Warrant Attempt/Arrest	13	5	5	7.67	2	-74%
Weapon Related	0	0	1	0.33	0	-100%
Welfare Check	15	10	10	11.67	14	20%
Unspecified	2	19	9	10.00	7	-30%
TOTALS	618	511	446	525.00	495	-6%

NC = Not Calculable. Cannot divide by 0.

Calls for Service UP 49 or 11% from June 2024

June 2025 calls DOWN 6% from June 2022-2024 Average

June 2025 Call Categories

Crime Type Averages / Trends

Property Crimes					
Call Type	2022	2023	2024	Avg 22-24	2025
Burglary	0	0	1	0.33	0
Theft	5	6	11	7.33	3
Vehicle Theft	2	3	0	1.67	0
Vehicle Trespass	7	0	3	3.33	1
Property Crimes Totals	14	9	15	12.67	4

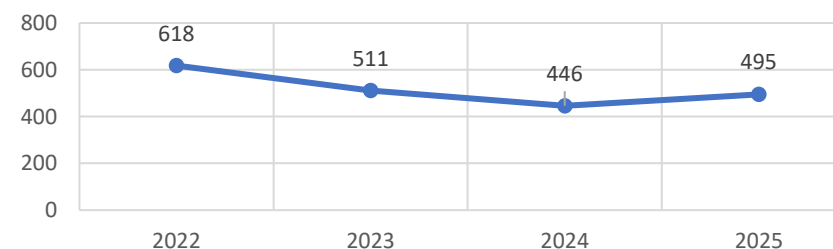
Persons Crimes					
Call Type	2022	2023	2024	Avg 22-24	2025
Assault	1	2	2	1.67	5
Missing Person (Child/Adult)	3	1	1	1.67	4
Robbery	0	0	0	0.00	0
Sex Offense	2	4	1	2.33	2
Weapon Related (menacing,	0	0	1	0.33	0
Persons Crimes Totals	6	7	5	6.00	11

Disorder/Other Crimes					
Call Type	2022	2023	2024	Avg 22-24	2025
Alcohol Calls	0	0	1	0.33	0
Animal Calls	13	21	5	13.00	4
Criminal Mischief	4	10	7	7.00	9
Disturbance	3	10	4	5.67	7
Drug case	0	4	4	2.67	3
Family Problems	7	9	13	9.67	17
Harassment	4	8	7	6.33	7
Juvenile Problem	10	7	8	8.33	7
Noise\Party Complaint	8	3	3	4.67	3
Suspicious Circumstances	36	27	27	30.00	31
Trespass	2	3	3	2.67	2
Disorder Crimes Totals	87	102	82	90.33	90

Red numbers indicate a DECREASE in crime from June 2024

Yellow backgrounds indicate an INCREASE in crime from June 2022-2024 Average

June 2022-2025 Totals



June 2025 Traffic

Traffic Citations	6/24	6/25
Traffic Citations Issued	9	2
Traffic Warnings	56	96

➤ Citations Issued Down 7

➤ Warnings Up 40

Call Type	6/24	6/25
Traffic Stop	62	109
Motor Vehicle Accident	11	4
DUI Arrest	1	0
Traffic Problem	20	15
REDDI Report	4	3

➤ Traffic Stops Up 47 or 76%

➤ MV Accidents Down 7

➤ DUI Arrests Down 1

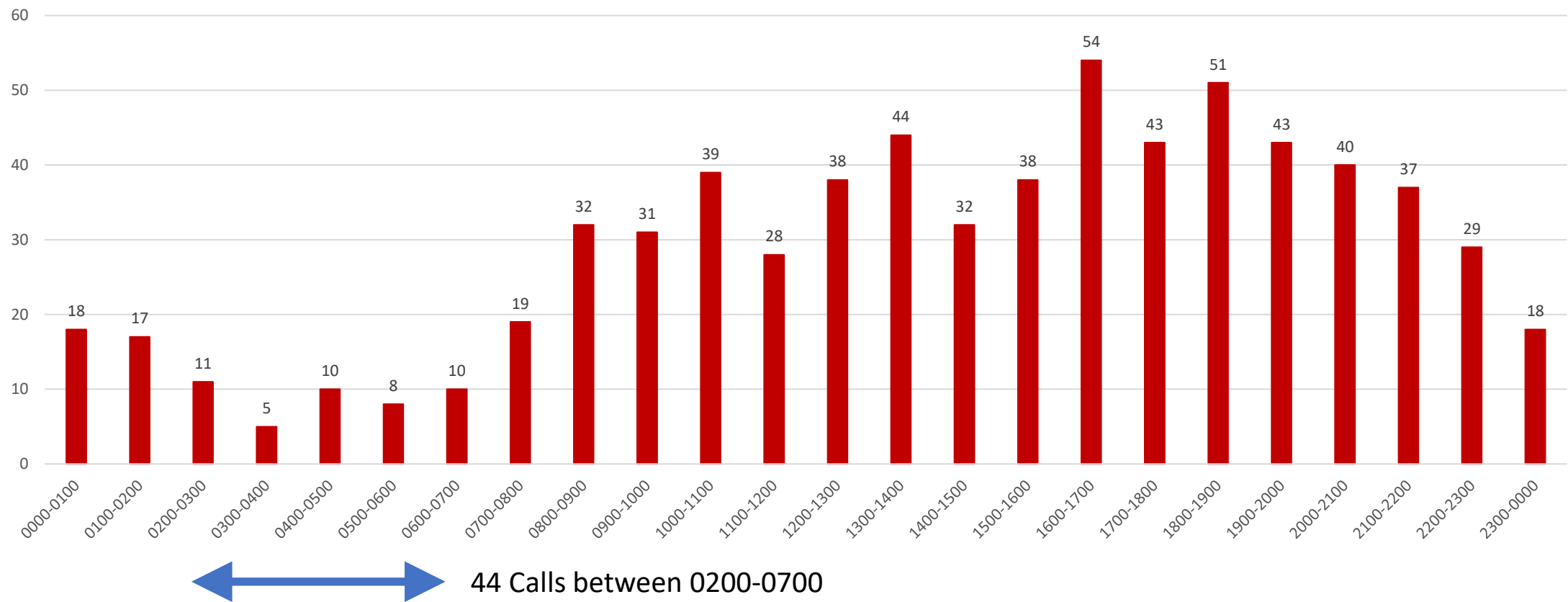
➤ Traffic Problems Down 5

➤ REDDI Reports Down 1

June 2025

Call Totals by Hour

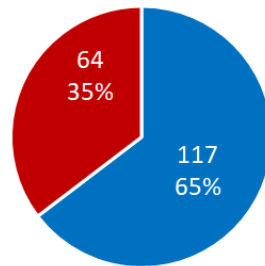
Busiest Hours
1600-1700 (54)
1800-1900 (51)



June 2025

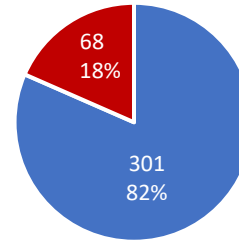
Wellington/Non-Wellington Units

Dispatched



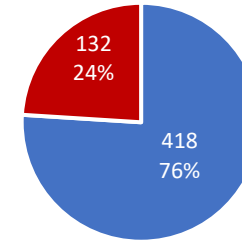
Wellington Non-Wellington

Officer-Initiated



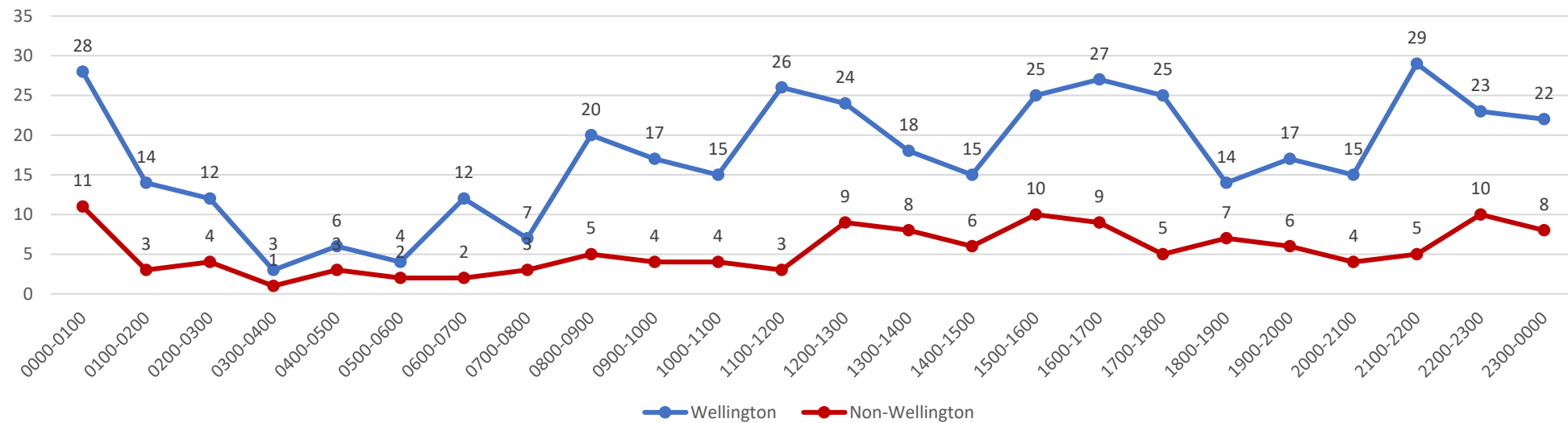
Wellington Non-Wellington

Total Calls



Wellington Non-Wellington

Wellington/Non-Wellington Calls by Hour



Wellington Non-Wellington

June 2025

Response Times / Time on Calls Dispatched Calls Only All Times in Minutes

<u>Average Response Time (All Units)</u> – High / Medium / Low refers to call priority		
High		5.6
Medium		17.32
Low		43.65
Avg. Response Time		22.19

<u>Average Time on Calls (All Wellington Calls)</u>			
High			7.02
Medium			33.72
Low			24.45
Avg. Time			21.73