



TOWN OF
WELLINGTON

FISCAL YEAR 2024 **BUDGET**

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2024 Town Administrator's Budget Message

December 12, 2023

Mayor and Board of Trustees,

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

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

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

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

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



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

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

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

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

Budget Highlights

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

#1 Fiscal Responsibility & Transparency

Transparently Reflecting Costs in Operations Budget

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



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

Grant Funding

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

Personnel

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

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



#2 Infrastructure & Safety

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

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

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

Commitment to Safety

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

#3 Investment in Technology

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

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

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



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

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

Conclusion

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

Respectfully Submitted,

Patti Garcia

Patti Garcia
Town Administrator

Proposed Organizational Chart

Residents of Wellington

Board of Trustees

Calar Chaussee, Mayor; Jon Gaiter, Trustee; Rebekka Dailey, Trustee; Ashley Macdonald, Mayor Pro Tem; Brian Mason, Trustee; Shirrell Tietz, Trustee; David Wiegand, Trustee.

Municipal Judge

Town Attorney

Advisory Boards

Town Administrator
1.0 FTE

Deputy Town Administrator
1.0 FTE

Public Works Director
1.0 FTE

Deputy Public Works Director
1.0 FTE

Town Clerk
1.0 FTE

Finance Director /
Town Treasurer
1.0 FTE

Planning Director
1.0 FTE

Parks & Recreation Manager
1.0 FTE

Library Director
1.0 FTE

Human Resources Director
1.0 FTE

Communications Manager
1.0 FTE

Senior Management Analyst
1.0 FTE

Distribution & Collections Operations Supervisor
1.0 FTE

Distributions & Collections Operator I-III
2.0 FTE

Water Treatment Superintendent
1.0 FTE

Lead Water Treatment Operator
1.0 FTE

Water Treatment Operator I-III
4.0 FTE

Water Reclamation Facility Superintendent
1.0 FTE

Lead Water Reclamation Facility Operator
1.0 FTE

Water Reclamation Facility Operator I-III
3.0 FTE

Public Works Superintendent
1.0 FTE

Streets Maintenance Operator I-III
5.0 FTE

Fleet Mechanic/ Streets Maintenance
1.0 FTE

Civil Engineer I-III
4.0 FTE

Public Works Program Administrator
1.0 FTE

Fleet and Safety Coordinator
1.0 FTE

Administrative Assistant II + Court Clerk
1.0 FTE

Budget & Accounting Analyst
1.0 FTE

Accts Payable Clerk
1.0 FTE

Utility Service Coordinator
1.0 FTE

Building Official
1.0 FTE

Building Permit Technician
1.0 FTE

Neighborhood Services Officer
1.0 FTE

Planning Analyst
1.0 FTE

Planner I-III
2.0 FTE

Parks & Rec Ops Supervisor
1.0 FTE

Recreation Coordinator
1.0 FTE

Assistant Recreation Coordinator
2.0 FTE

Parks Technician I - III
3.0 FTE

Library Technology Specialist
1.0 FTE

Library Program Administrator
0.75 FTE

Library Clerk I
3.0 FTE

Human Resources Generalist
1.0 FTE

IT Support Specialist
1.0 FTE

Community & Business Liaison
1.0 FTE



TOWN OF WELLINGTON



BOARD OF TRUSTEES



Shirrell Tietz
Trustee



David Wiegand
Trustee



Ashley Macdonald
Mayor-Pro Tem



Calar Chaussee
Mayor



Brian Mason
Trustee



Rebekka Dailey
Trustee



Jon Gaiter
Trustee

Calar Chaussee, Mayor

chausseec@wellingtoncolorado.gov
Term expires: April 2026

Ashley Macdonald, Mayor Pro Tem

macdonas@wellingtoncolorado.gov
Term expires: April 2024

Jon Gaiter, Trustee

gaiterjm@wellingtoncolorado.gov
Term expires: April 2024

Rebekka Dailey, Trustee

daileym@wellingtoncolorado.gov
Term expires: April 2024

Brian Mason, Trustee

masonb@wellingtoncolorado.gov
Term expires: April 2026

Shirrell Tietz, Trustee

tietzs@wellingtoncolorado.gov
Term expires: April 2026

David Wiegand, Trustee

wiegandd@wellingtoncolorado.gov
Term expires: April 2026

Town Leadership Team & Budget Preparation Team

Town Leadership Team

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

Budget Prepared By

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

Mission and Vision

Mission Statement

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

Vision Statement

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

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

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

Strategic Plan

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

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

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



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



FISCAL RESPONSIBILITY

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



INFRASTRUCTURE

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



PLANNING AND DEVELOPMENT

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



COMMUNICATION

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

Strategic Goals and Objectives Tracking

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

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

Community Survey

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

The statistically valid survey gathered opinions from residents on ten key aspects, including economy, mobility, safety, and inclusivity. The survey response rate for the 2023 survey was 18%. Results are weighted from a representative sample of 502 residents so that the demographic profile of respondents reflects the demographic profile of adults in Wellington. The report highlights comparisons to benchmarks from over 500+ communities, indicating Wellington's performance as "higher," "lower," or "similar" to the average. The survey spanned from April 12 to May 24, 2023.

Polco noted the pandemic's influence may affect the comparisons to past years' data. The Community Survey is a tool used to help the Town monitor trends in resident opinions, measure government performance, inform budget and strategic planning decision, and is a benchmark to other communities.



Key Findings

1

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

2

The economy and general affordability are priorities for residents

3

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

Balancing Performance and Importance

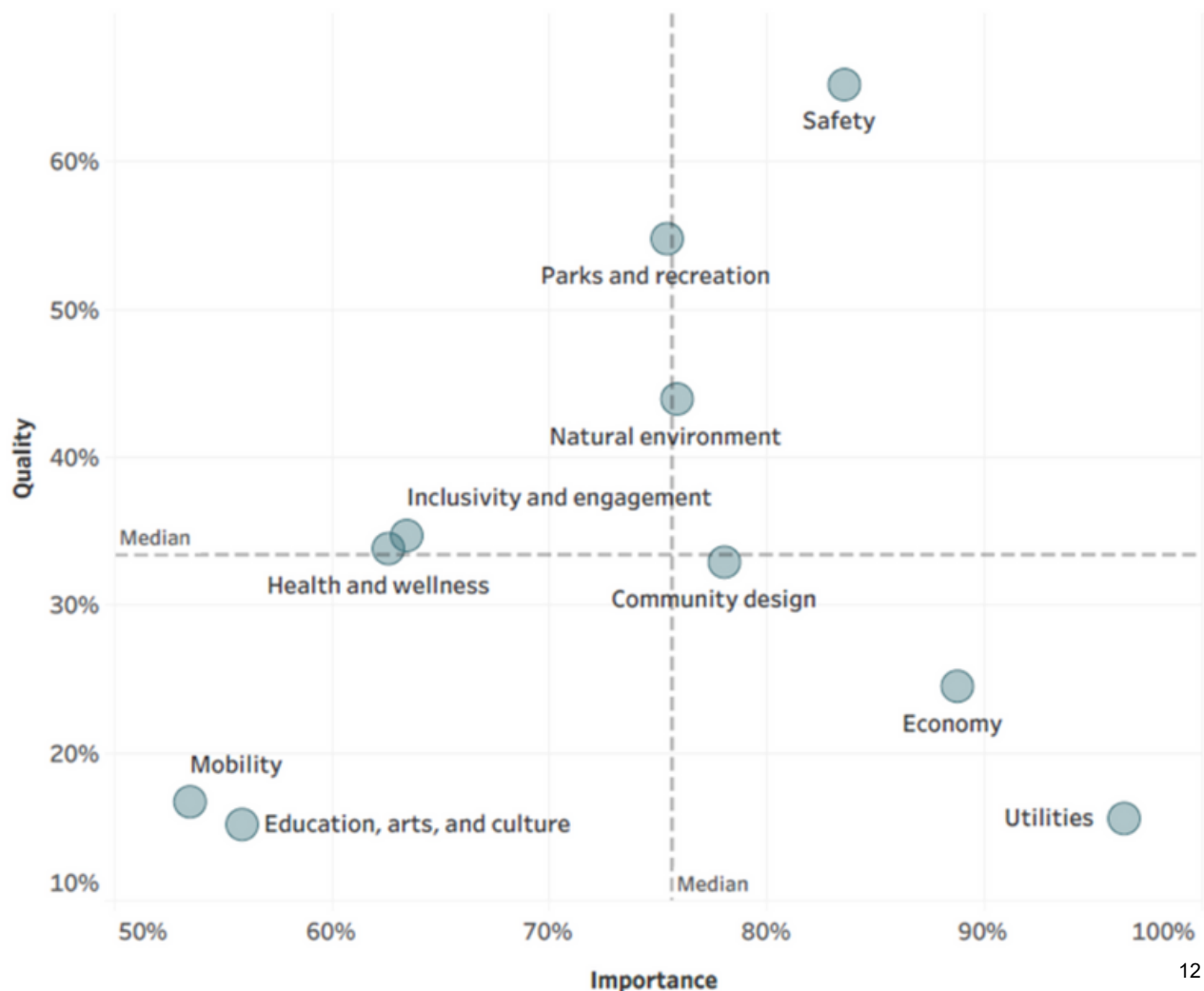
The quadrants in the figure below show which community facets were given higher or lower importance ratings (right-left) and which had higher or lower quality ratings (up-down).

Facets of livability falling closer to a diagonal line from the lower left to the upper right are those where performance ratings are more commensurate with resident priorities.

Facets scoring closest to the lower right hand corner of the matrix (higher in importance and lower in quality) are those that may warrant further investigation to see if changes to their delivery are necessary to improve their performance.

This is the key part of this chart on which to focus. Facets falling in the top left hand corner of the chart (lower in importance but higher in quality) are areas where performance may outscore resident priorities, and may be a consideration for lower resource allocation.

Community Survey Matrix



Wellington at a Glance

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

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

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

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

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

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

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

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

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

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

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



Budget Procedure

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

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

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

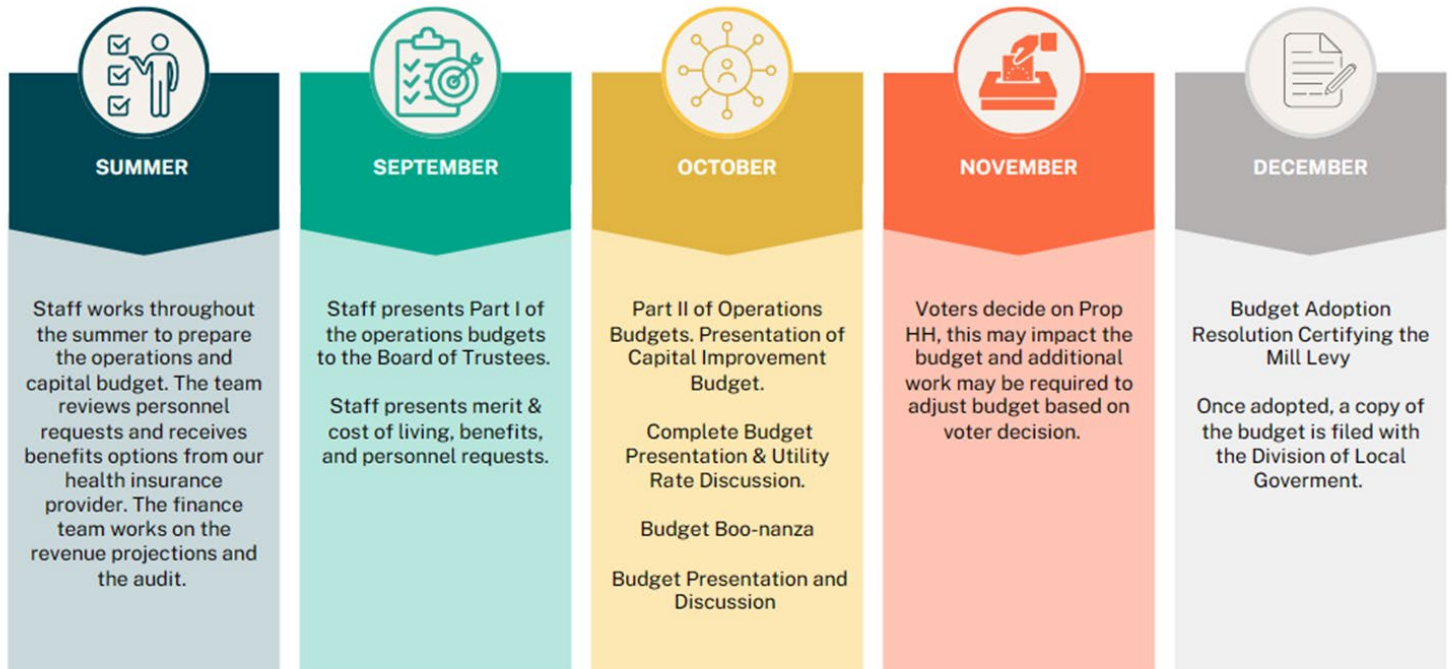
Finance staff prepares the published budget document. The budget document comprehensively covers the financial plan for the year and serves as an operations guide and communications tool. The budget document provides fiscal information for the past two years, as well as a description of each department.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

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

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

2024 BUDGET

TIMELINE



Budget BOO-nanza

Creative Community Engagement

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

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



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

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



Basis of Budgeting

Basis of Presentation – Fund Accounting

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

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

Fund Structure

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

General Fund

Purpose of Fund

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

Services Provided

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

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

Enterprise Funds

Purpose of Funds

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

Services Provided

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

- Water
- Sewer
- Storm Drainage

Special Revenue Funds

Purpose of Funds

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

Services Provided

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

- Streets
- Parks
- Conservation Trust
- Library Trust

Basis of Budgeting

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

Basis of Accounting

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

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

Basis of Budgeting vs. Basis of Accounting

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

Financial Policies

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

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

Adopted Fund Balance Policy: December 13, 2022

Purpose

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

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

Minimum Level of Unassigned Fund Balance

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

General Fund and Special Revenue Funds (Streets, Parks, and Conservation Trust funds)
The Town of Wellington, at a minimum, will maintain unrestricted budgetary fund balance of no less than four month (33%) of regular operating expenditures or 110% of debt service whichever is greater.

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

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

Adopted Fund Balance Policy Continued

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

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

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

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

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

Colorado Revised Statutes

- No budget shall provide for expenditures in excess of available revenues and beginning fund balances. (29-1-103(2), C.R.S.)
- Include a description of the services to be delivered during the budget year. (29-1-103(1)(e), C.R.S.)
- The balance of total resources available for subsequent years' budgets . . . (29-1-102 (11), C.R.S.)
- Three Years' Comparable Data must be shown in the budget. (29-1-103(1)(d), C.R.S.)

Staffing by Department

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

Staffing History: Navigating Wellington's Growth and Organizational Development

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

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

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

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

Historic Staffing by Position

Staffing by Position	2022	2023	2024	Notes
Town Administrator	1	1	1	
Deputy Town Administrator	1	1	1	
Community and Business Liaison	1	1	1	
Communications Manager	1	1	1	
Sr. Management Analyst	1	1	1	
Court Clerk/Admin Assistant II	1	1	1	
Town Clerk	1	1	1	
Finance Admin Assistant	1	1	0	Position vacant & recommended to divide into 0.5 to PW & 0.5 to HR.
Accounts Payable/Purchasing Clerk	1	1	1	
Utility Services Coordinator	1	1	1	
Budget & Accounting Analyst	1	1	1	In 2022, this position was an Assistant Finance Director.
Finance Director/ Town Treasurer	1	1	1	
HR Technician	0.5	0.5	1	Proposal to add 0.5 FTE in 2024 from absorbed position in finance.
Fleet & Safety Coordinator	0.5	0.5	1	Proposal to add 0.5 FTE in 2024 from absorbed position in finance.
Human Resources Director	1	1	1	
IT Technician	1	1	1	
Library Clerk I	2.25	2.25	3	
Library Technology Specialist	1	1	1	
Library Program Manager	0.75	0.75	0.75	
Library Director	1	1	1	
Parks Maintenance Tech I-III	3	3	3	
Assistant Recreation Coordinator	2	2	2	
Recreation Coordinator	1	1	1	
Parks & Recreation Manager	1	1	1	
Parks & Rec Ops Supervisor	0	0	1	
Building Permit Technician	1	1	1	
Neighborhood Services Officer	1	1	1	

Planning Analyst	1	1	1	
Planner I-III	1	1	2	
Building Official	1	1	1	
Planning Director	1	1	1	
Street Maintenance Operator I-III	5	5	5	
Fleet Mechanic	1	1	1	
PW Program Administrator	1	1	1	
Streets Superintendent	1	1	1	
Civil Engineer I-III	3	3	4	
Deputy Director Public Works	1	1	1	
Public Works Director	1	1	1	
D/C Operations Supervisor	1	1	1	
D/C Operator I-III	2	2	2	
WTP Superintendent	1	1	1	
WTP Lead	1	1	1	
WTP Operator I-III	4	4	4	
WRF Superintendent	1	1	1	
WRF Lead	1	1	1	
WRF Operator I-III	3	3	3	
<u>TOTAL</u>	60	60	63.75	



FUND BALANCE



All Funds

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

General Fund

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

Street Fund			
	2022 Actual	2023 Estimated	2024 Proposed
Beg Fund Balance	<u>\$3,690,406</u>	<u>\$4,448,140</u>	<u>\$5,221,387</u>
Revenue	<u>2,249,356</u>	<u>2,290,050</u>	<u>3,142,350</u>
Expenditures	535,050	1,010,603	970,322
Transfers Out to General Fund	631,107	0	355,982
Transfers Out to Capital Projects	325,465	506,200	2,328,595
	<u>1,491,622</u>	<u>1,516,803</u>	<u>3,654,899</u>
Rev over Exp and Transfers	<u>757,734</u>	<u>773,247</u>	<u>-512,549</u>
End Fund Balance	<u><u>\$4,448,140</u></u>	<u><u>\$5,221,387</u></u>	<u><u>\$4,708,838</u></u>

Water Fund

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

Sewer Fund

	2022 Actual	2023 Estimated	2024 Proposed
Beg Fund Balance	\$7,277,213	\$721,809	\$5,125,192
Revenue	2,964,613	3,123,302	3,585,474
Transfers in from General Fund	390,000	312,000	358,000
Loan Proceeds	9,343,069	21,791,929	17,365,003
	12,697,682	25,227,231	21,308,477
Expenditures	1,195,618	1,632,657	1,381,658
Expenditure - Debt Principal	3,498,296	1,940,781	2,468,119
Transfers Out to General Fund	842,378	0	462,992
Transfers Out to Capital Projects	13,716,794	17,250,410	21,730,457
	19,253,086	20,823,848	26,043,226
Rev over Exp and Transfers	-6,555,404	4,403,383	-4,734,749
End Fund Balance	\$721,809	\$5,125,192	\$390,443

Storm Fund

	2022 Actual	2023 Estimated	2024 Proposed
Beg Fund Balance	\$986,430	\$1,311,277	\$1,418,964
Revenue	799,801	886,822	1,407,022
Transfers In	0	0	0
	799,801	886,822	1,407,022
Expenditures	99,135	626,835	484,053
Transfers Out to General Fund	242,833	0	179,861
Transfers Out to Capital Projects	132,986	152,300	874,082
	474,954	779,135	1,537,996
Rev over Exp and Transfers	324,847	107,687	-130,974
End Fund Balance	\$1,311,277	\$1,418,964	\$1,287,990

Park Fund

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



REVENUES



Revenue Overview

Taxes and Impact Fees

The Town of Wellington relies on sales and property taxes for its revenue, with a 3% sales tax rate imposed on retail/food. Sales tax revenue is divided, with 2% allocated to the general fund and the remaining 1% split between the street and parks funds. The 2024 tax levy for General Fund operating expenditures is 12.439 mills. Sales tax projections are based on trend analysis and evaluating the businesses in the community that may begin or cease generating revenue in the upcoming year.

Street Fund

The Street Fund's primary revenue sources are taxes and impact fees, encompassing sales tax, motor vehicle tax, highway user tax, and road impact fees. Sales tax, set at 3%, is distributed with 2% to the general fund and 1% divided 55% to streets fund and 45% to parks funds. Motor vehicle tax includes fees from vehicle-related transactions. Projections consider business trends and vehicle use tax relies on past forecasts, while road impact fees hinge on future growth predictions.

Park Fund

Major revenues for the Park Fund include building use tax, motor vehicle use tax, open space tax, and trail/park impact fees. With a 3% sales tax rate, 2% goes to the general fund, and the remaining 1% is split 55% to streets fund and 45% to parks funds. Building use tax is assessed on building supplies in Wellington, and impact fees are collected on new development. Both building use tax and impact fees are based on future growth forecasts.

Water Fund

Operating as an enterprise fund, the Water Fund collects user charges and fees on water sales. A 5% increase was approved in November 2023, with rates based on tap size and volume usage. The utility rate study enables ten years' rate projections, ensuring proper funding for increased water costs, capital improvements, and ongoing debt service.

Sewer Fund

As an enterprise fund, the Sewer Fund's revenue comes from sewer user fees for water reclamation services. Charges are calculated annually based on water consumption. Residential sewer rates include a \$14.65 base rate and an \$8.42 usage fee.

Drainage Fund

Functioning as an enterprise fund, the Drainage Fund's major revenue comes from drainage user fees, collected monthly. Residential customers pay a \$5 monthly charge, and commercial customers pay \$9.25. Additional charges for the Stormwater Authority are \$6.33 for residential and variable for commercial based on impervious surface.

Grants

The Town of Wellington continues to pursue grants to support priorities identified by the Board of Trustees. Since 2020, the Town has applied for and been awarded \$7.3 million to support various projects, including the Comprehensive Plan, water infrastructure, downtown facade improvements, and more. Town staff will continue to seek grant funding in alignment with the board's direction to offset costs and reduce debts as part of the overall commitment to fiscal responsibility.

Town Fee Schedule

A [town fee schedule](#) is a comprehensive list that outlines the various fees and charges associated with services, permits, licenses, and other activities provided by the Town.

General Fund

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

		2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change
201-01-3110	Property Tax	\$1,648,885	\$1,681,506	\$1,881,000	\$2,086,000	11%
201-01-3130	Sales Tax	2,569,022	2,467,524	2,672,000	2,774,000	4%
201-01-3135	Severance Tax	90,019	75,000	106,000	108,000	2%
201-01-3140	Use Tax - Building Materials	423,267	347,160	293,400	461,152	57%
201-01-3195	Interest - Delinquent Taxes	3,920	0	0	0	0%
201-03-3160	Franchise Fee - Electricity	192,998	170,000	170,000	193,000	14%
201-03-3170	Franchise Fee - Natural Gas	16,409	17,000	17,000	17,000	0%
201-03-3180	Franchise Fee - Telephone	25,543	22,470	50	0	-100%
201-03-3190	Franchise Fee - Cable Television	12	50	22,470	25,000	11%
201-02-3462	Bldg. Inspection Fees	447,677	480,600	355,000	326,924	-8%
201-04-3220	Business License	15,360	18,700	18,700	19,000	2%
201-04-3210	Liquor License	854	0	0	0	0%
201-01-3320	Cigarette Tax	5,115	7,000	7,000	7,000	0%
201-02-3155	Town Plan Review Fees	52,103	21,000	21,000	55,356	164%
201-02-3430	County Tax Vendor Fee	5,653	6,500	4,500	3,933	-13%
201-02-3435	Fire Dept. Vendor Fee	3,606	2,500	3,690	2,358	-36%
201-02-3450	Bldg. Admin Fee	43,138	53,000	30,000	43,265	44%
201-05-3420	Land Use Fees	7,300	33,000	70,000	81,500	16%
201-05-3460	General Charges for Services	286	0	0	0	0%
201-05-3510	Community Center User Fees	3,498	2,000	2,000	3,000	50%
201-05-3520	Weed/Refuse Removal	1,995	0	0	0	0%
201-06-3555	LCSO Administrative Fees	1,960	1,500	1,500	1,500	0%
201-07-3470	Cemetery - Grave Openings	3,500	0	0	0	0%
201-07-3480	Cemetery - Perpetual Care	150	0	0	0	0%
201-07-3490	Cemetery - Sale of Lots	8,100	9,500	9,500	9,500	0%
201-06-3550	Count Fines & Costs	17,581	10,000	20,000	20,000	0%
201-08-3355	Investment Earnings - Library	9,123	7,500	22,000	22,000	0%
201-08-3610	Investment Earnings - General	146,781	22,000	356,000	356,000	0%
201-08-3373	Library Contrib/Fines/Misc	3,346	1,500	1,500	3,500	133%
201-08-3350	Grants	12,803	0	0	52,500	0%
201-08-3353	Grant - DOLA Main St Open Biz	569,627	0	0	0	0%
201-08-3354	Grants - Library	11,559	0	0	0	0%
201-08-3506	Main Street DOLA Mini Grant	10,000	0	0	0	0%
201-08-3918	Senior Van - Senior Contribution	1,136	0	0	0	0%
201-08-3690	Miscellaneous Revenue	4,496	30,000	5,000	5,000	0%
201-08-3910	Sale of Assets	104	0	0	0	0%
201-09-3694+	Trans in from Other Funds	3,100,732	0	0	1,689,603	0%
Total Revenues		\$9,457,656	\$5,487,010	\$6,089,310	\$8,366,091	37%

Street Fund

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

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

		2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change
203-01-3130	Sales Tax	\$644,980	\$678,569	\$734,800	\$762,850	4%
203-01-3312	Motor Vehicle Spec Ownership	103,916	90,000	0	0	0%
203-01-3313	Motor Vehicle Registration Tax	33,767	27,810	0	0	0%
203-01-3315	Motor Vehicle Use Tax	962,123	848,720	962,000	990,900	3%
203-01-3335	Highway Users Tax	281,611	305,632	388,000	399,600	3%
203-01-3337	Road & Bridge Tax	30,870	49,000	0	0	0%
203-04-3376	BP Road Impact Fee	132,260	0	151,000	85,000	-44%
203-04-3343	Street Cut Permits	1,300	250	250	0	0%
203-04-3350	Developer Road Fee Escrow	10,200	0	0	0	0%
203-08-3350	Grants	0	0	0	850,000	0%
203-08-3610	Investment Earnings	37,696	1,000	53,000	53,000	0%
203-08-3910	Sale of Assets	10,633	1,000	1,000	1,000	0%
Total Revenues		\$2,249,356	\$2,001,981	\$2,290,050	\$3,142,350	37%

Parks Fund

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

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

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

Water Fund

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

		2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change
204-03-3441	Water Sales	\$4,920,132	\$5,307,980	\$4,342,475	\$5,350,482	23%
204-03-3442	Shut-Off/Recon./Late/NSF/Trans	4,256	24,786	24,786	25,553	3%
204-03-3443	Hydrant Water Sales	3,181	0	0	0	0%
204-03-3445	Raw Water Leases	12,480	0	0	0	0%
204-03-3447	Bulk Water Sales	25,477	0	25,477	25,477	0%
204-01-3110	Property Taxes	85,593	0	0	0	0%
204-02-3444	BP Raw Water Fee	516,252	0	92,000	310,250	237%
204-02-3446	Tap Fees	654,415	834,960	597,588	550,410	-8%
204-04-3610	Investment Earnings	258,330	41,474	652,000	652,000	0%
204-04-3650	Loan Proceeds	4,943,974	13,350,761	17,257,385	2,598,641	-85%
204-04-3675	Grants/Loans	1,311,669	0	0	0	0%
204-04-3690	Miscellaneous Revenue	285	0	0	0	0%
204-04-3910	Sale of Assets	2,384	0	0	0	0%
204-09-3380	Trans in from General Fund	653,000	0	599,000	691,000	0%
Total Revenues		<u>\$13,391,429</u>	<u>\$19,559,961</u>	<u>\$23,590,711</u>	<u>\$10,203,813</u>	-57%

Sewer Fund

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

		2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change
205-03-3445	Sewer User Fees	\$2,041,012	\$2,507,634	\$2,191,008	\$2,637,019	20%
205-02-3446	Tap Fees	792,325	779,360	555,294	511,455	-8%
205-04-3610	Investment Earnings	131,216	28,413	377,000	377,000	0%
205-04-3650	Bond/Loan Proceeds	9,343,069	24,386,515	21,791,929	17,365,002	-20%
205-04-3675	Grants/Loans	-	-	-	60,000	0%
205-04-3910	Sale of Assets	60	-	-	-	0%
205-09-3380	Trans in from General Fund	390,000	-	336,000	358,000	0%
Total Revenues		<u>\$12,697,681</u>	<u>\$27,701,922</u>	<u>\$25,251,231</u>	<u>\$21,308,476</u>	-16%

Drainage Fund

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

		2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change
207-03-3449	TOW Storm Drain Utility fees	\$270,143	\$270,400	\$270,400	\$270,400	0%
207-03-3452	AUTH Storm Drain Utility Fees	408,619	403,322	403,322	403,322	0%
207-01-3312	Motor Vehicle Spec. Ownership	11,546	-	-	-	0%
207-01-3313	Motor Vehicle Registration Tax	3,752	-	-	-	0%
207-01-3337	Road & Bridge Tax	3,430	-	-	-	0%
207-02-3451	TOW Strm Drn BP Impact	34,000	35,000	35,000	20,000	-43%
207-02-3453	AUTH Storm Drn BP Impact	37,400	35,200	35,200	22,000	-38%
207-08-3364	Grant	14,091	60,000	97,600	646,000	562%
207-08-3610	Investment Earnings	16,819	3,500	45,300	45,300	0%
Total Revenues		<u>\$ 799,801</u>	<u>\$ 807,422</u>	<u>\$ 886,822</u>	<u>\$ 1,407,022</u>	59%



OPERATIONS BUDGET

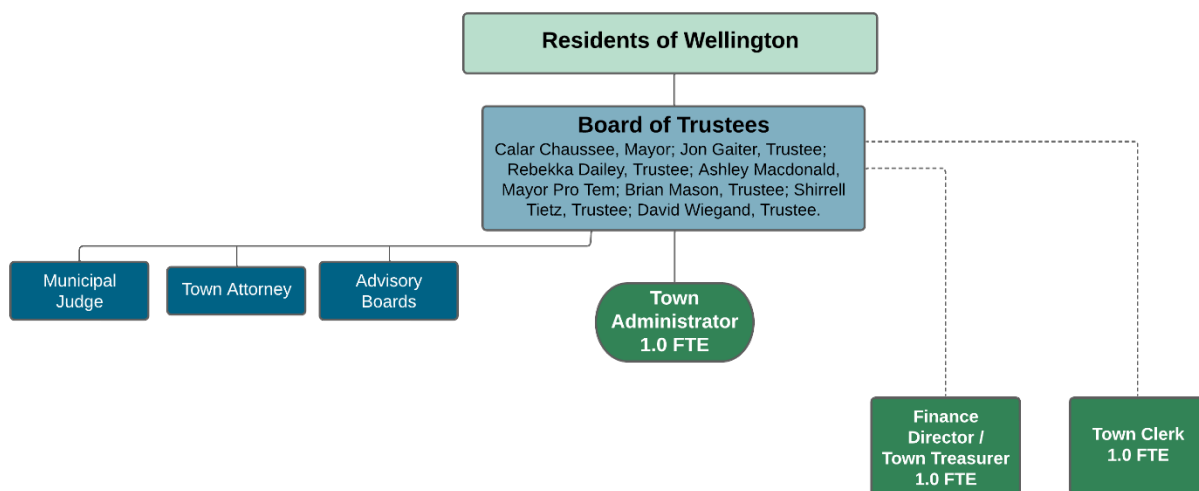


Legislative (Board of Trustees)

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

Legislative Budget Highlights

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



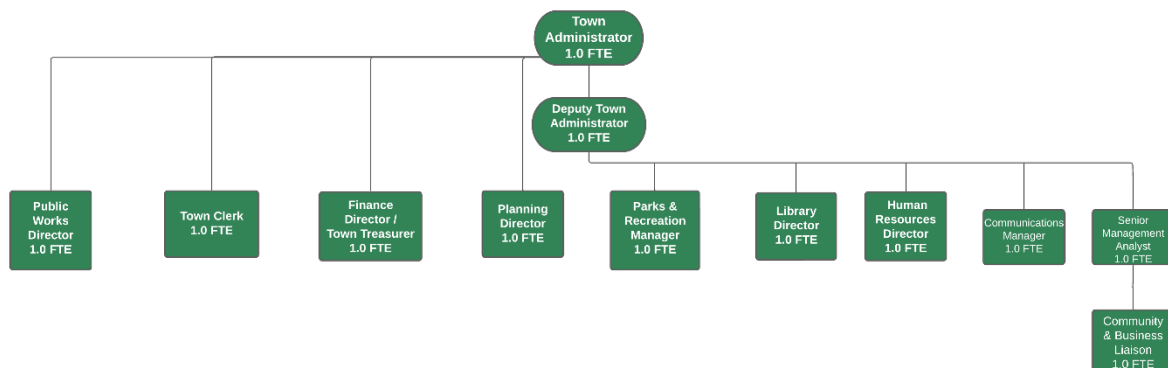
Legislative (Board of Trustees) Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-11-5102	Benefits	\$817.20	\$859.00	\$859.00	\$910.00
201-11-5107	Elected Official Compensation	10,400.00	10,800.00	10,800.00	10,800.00
201-11-5192	Community Events	31,289.06	40,430.00	40,430.00	98,820.00
201-11-5214	Office Supplies	0.00	0.00	0.00	700.00
201-11-5321	Printing Services	437.64	0.00	0.00	0.00
201-11-5331	Publishing & Legal Notices	593.02	1,700.00	3,547.35	0.00
201-11-5335	Dues & Subscriptions	2,000.00	4,058.00	4,058.00	5,114.00
201-11-5352	Municipal Legal Services	0.00	35,000.00	35,000.00	40,000.00
201-11-5356	Professional Services	0.00	0.00	500.00	0.00
201-11-5363	R&M Computer/Office Equipment	4,832.89	0.00	0.00	4,000.00
201-11-5380	Professional Development	4,588.03	10,000.00	10,000.00	4,550.00
201-11-5414	Election Expenses	436.06	0.00	0.00	0.00
201-11-5950	Board Outreach	107,680.00	51,407.00	51,407.00	0.00
201-11-5951	Board Discretionary Fund	47,987.89	20,000.00	1,200.00	30,000.00
201-11-5952	Hardship Utility Grant	0.00	12,000.00	12,000.00	12,000.00
TOTAL		\$211,061.79	\$186,254.00	\$169,801.35	\$206,894.00

Administration Department

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

Administrative Budget Highlights

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



Administration Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-13-5100	Wages & Salaries	\$340,616.84	\$313,810.00	\$313,810.00	\$582,960.79
201-13-5102	Benefits	83,733.15	73,655.00	73,655.00	125,904.17
201-13-5214	Office Supplies	384.04	1,500.00	2,200.00	1,500.00
201-13-5331	Publishing & Legal Notices	218.00	0.00	0.00	0.00
201-13-5335	Dues & Subscription	2,691.96	8,500.00	8,500.00	8,500.00
201-13-5336	Community Outreach	250.00	2,500.00	2,500.00	0.00
201-13-5348	Legal/Eng.-Water Rights Issue	0.00	0.00	0.00	0.00
201-13-5352	Legal Services	102,777.54	65,000.00	65,000.00	65,000.00
201-13-5356	Professional Fees	4,756.04	30,000.00	30,000.00	30,000.00
201-13-5363	R&M Computer/Office Equipment	9,322.04	5,000.00	5,000.00	7,000.00
201-13-5380	Professional Development	2,470.01	11,645.00	11,645.00	10,500.00
201-13-5381	Mileage Reimbursement	0.00	0.00	555.44	0.00
201-13-5496	Communications Division	5,149.75	11,646.00	11,646.00	16,460.00
201-13-5903	Grants	552,511.69	0.00	0.00	0.00
201-13-5933	Wellington Senior Resource Center	9,971.49	8,000.00	8,000.00	10,900.00
TOTAL		\$1,114,852.55	\$531,256.00	\$532,511.44	\$858,724.96

Town Clerk's Office

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

Clerk Budget Highlights

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



Judicial

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

Judicial Budget Highlights

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

Clerk Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-15-5100	Wages & Salaries	\$87,937.56	\$113,755.00	\$113,755.00	\$183,380.00
201-15-5102	Benefits	32,106.00	36,011.00	36,011.00	38,657.52
201-15-5214	Office Supplies	2,141.20	1,500.00	1,500.00	1,500.00
201-15-5331	Publishing & Legal Notices	216.28	3,500.00	3,500.00	4,500.00
201-15-5345	Telephone Services	111.65	0.00	0.00	0.00
201-15-5335	Dues & Subscriptions	907.83	826.00	826.00	826.00
201-15-5356	Professional Services	13,289.95	4,000.00	4,000.00	4,000.00
201-15-5363	R&M Computer/Office Equip.	3,851.57	5,000.00	3,000.00	3,500.00
201-15-5380	Professional Development	599.50	5,000.00	3,500.00	4,000.00
201-15-5381	Mileage Reimbursement	0.00	150.00	150.00	0.00
201-15-5414	Election Expenses	14,624.59	0.00	0.00	32,000.00
201-15-5495	Miscellaneous	50.26	0.00	0.00	0.00
201-15-5580	Employee Drug Testing	55.01	0.00	0.00	0.00
201-15-5530	Code Review & Update	760.99	5,000.00	5,000.00	5,000.00
TOTAL		\$156,652.39	\$186,550.20	\$171,242.00	\$277,363.52

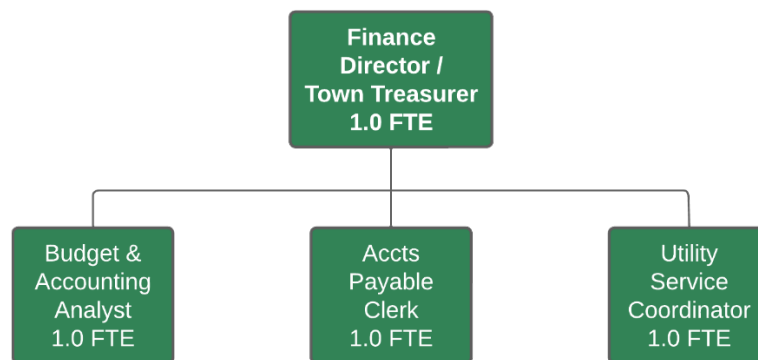
Judicial Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-12-5100	Wages & Salaries	\$0.00	\$11,161.00	\$11,161.00	\$0.00
201-12-5102	Benefits	0.00	2,987.00	2,987.00	0.00
201-12-5109	Magistrate	4,500.00	9,000.00	4,500.00	9,000.00
201-12-5214	Office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

Finance Department

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

Finance Budget Highlights

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



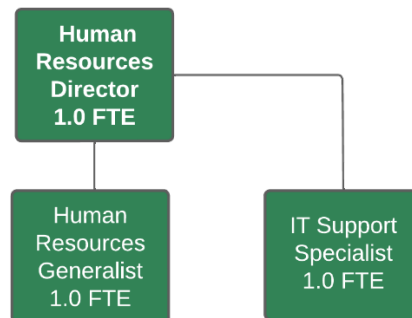
Finance Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-14-5100	Wages & Salaries	\$124,238.62	\$98,291.00	\$59,686.99	\$282,244.80
201-14-5102	Benefits	40,231.12	37,605.00	22,605.00	69,935.92
201-14-5214	Office Supplies	1,352.73	1,500.00	1,500.00	1,000.00
201-14-5311	Postage	6,325.22	1,000.00	1,800.00	1,800.00
201-14-5321	Printing Services	24,849.18	0.00	40,000.00	0.00
201-14-5335	Dues and Subscriptions	1,929.89	1,200.00	1,200.00	2,000.00
201-14-5353	Accounting & Auditing	299.79	45,000.00	22,000.00	68,300.00
201-14-5356	Professional Services	113,178.75	0.00	146,075.00	90,000.00
201-14-5363	R&M Computer/Office Equip	2,571.35	6,000.00	0.00	2,000.00
201-14-5380	Professional Development	1,916.63	10,000.00	0.00	8,500.00
201-14-5381	Mileage Reimbursement	89.69	200.00	200.00	200.00
201-14-5510	Insurance & Bonds	169,319.74	170,000.00	174,473.00	158,655.10
201-14-5560	County Treas. Fees	31,692.81	60,000.00	0.00	0.00
201-14-5640	Paying Agent Fees	250.00	0.00	500.00	500.00
201-14-5903	Grants	6,900.00	0.00	0.00	0.00
201-14-5950	Document Shredding	296.80	200.00	200.00	200.00
TOTAL		\$525,442.32	\$430,996.00	\$470,239.99	\$685,335.82

Human Resources Department

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

Human Resources Budget Highlights

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



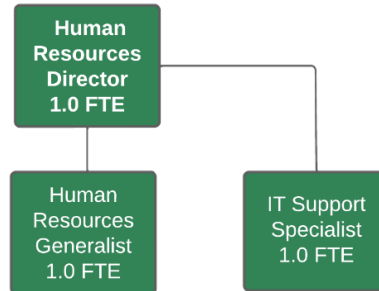
Human Resources Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-16-5100	Wages & Salaries	\$83,925.92	\$40,404.00	\$40,404.00	\$198,906.80
201-16-5102	Benefits	31,125.31	13,420.00	13,420.00	48,008.29
201-16-5103	Temporary Employment Services	0.00	10,000.00	10,000.00	10,000.00
201-16-5214	Office Supplies	263.00	1,500.00	350.00	500.00
201-16-5226	Executive Search	25,000.00	25,000.00	0.00	29,000.00
201-16-5335	Dues & Subscriptions	0.00	8,000.00	8,000.00	8,000.00
201-16-5356	Professional Fees	19,530.00	3,000.00	1,200.00	21,000.00
201-16-5363	R&M Computer/Office Equip.	0.00	0.00	0.00	1,500.00
201-16-5380	Professional Development	2,346.57	12,000.00	7,300.00	7,000.00
201-16-5580	Employee Drug Testing	1,616.68	2,500.00	1,200.00	2,000.00
201-16-5582	Employee Relations	40,320.39	15,000.00	13,500.00	20,000.00
201-16-5583	Background Check	2,791.75	3,000.00	2,100.00	2,500.00
201-16-5948	Employee Apparel	2,144.90	2,000.00	1,500.00	1,500.00
201-16-5949	Employee Advertising	2,334.73	3,500.00	1,400.00	1,000.00
<u>TOTAL</u>		\$211,399.25	\$139,324.00	\$100,374.00	\$350,915.09

Information Technology (IT)

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

Information Technology Budget Highlights

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



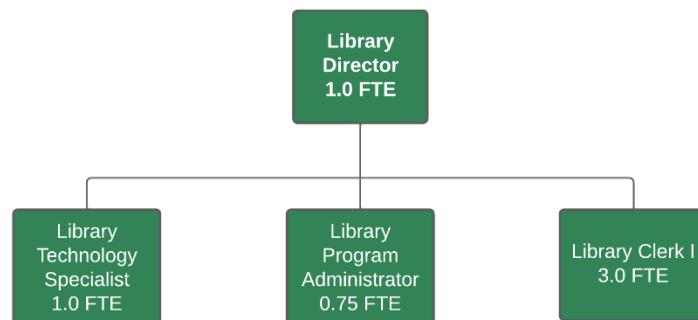
Information Technology Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-17-5100	Wages & Salaries	\$34,528.08	\$33,650.00	\$33,650.00	\$75,000.00
201-17-5102	Benefits	9,551.13	7,318.00	5,699.97	19,839.36
201-17-5214	Office Supplies	558.34	1,500.00	250.00	1,000.00
201-17-5363	R&M Computer/Office Equip.	0.00	0.00	0.00	7,500.00
201-17-5357	Professional Fees	0.00	0.00	0.00	60,000.00
201-17-5345	Telephone Services	53,945.56	66,650.00	55,000.00	51,480.00
201-17-5380	Professional Development	651.89	1,500.00	0.00	750.00
201-17-5381	Mileage Reimbursement	0.00	0.00	23.50	50.00
201-17-5382	Network Administration	25.49	0.00	0.00	0.00
201-17-5384	Internet Services	38,414.68	45,500.00	42,000.00	50,000.00
201-17-5579	Software License/Support	187,092.37	158,180.00	158,180.00	180,800.00
201-17-5585	Website Maintenance	5,558.87	12,000.00	12,000.00	15,480.00
201-17-5947	Copier Expense	8,287.27	6,000.00	13,000.00	10,000.00
TOTAL		\$338,613.68	\$332,298.00	\$319,803.47	\$471,899.36

Wellington Public Library

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

Wellington Public Budget Highlights

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



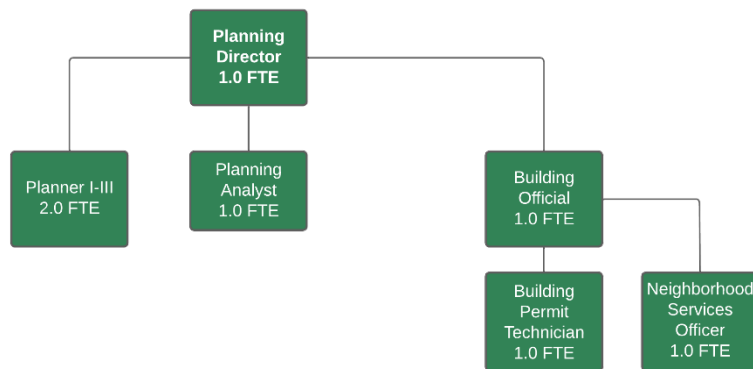
Library Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-55-5100	Wages & Salaries	\$ 231,631.35	\$ 276,471.00	\$ 276,471.00	\$ 334,555.89
201-55-5101	Seasonal		5,000.00	5,000.00	20,000.00
201-55-5102	Benefits	57,525.04	68,927.00	68,927.00	60,447.25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

Planning & Building Department

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

Planning & Building Budget Highlights

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



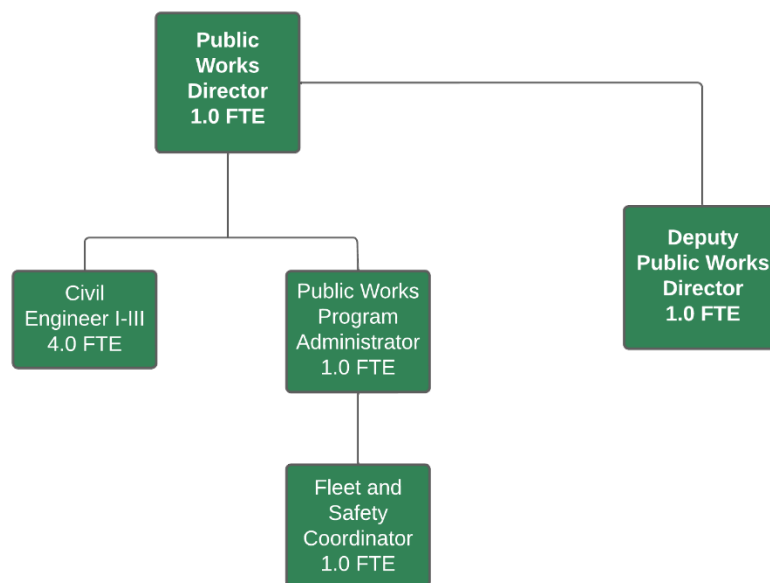
Planning Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-18-5100	Wages & Salaries	\$352,060.33	\$380,906.00	\$353,462.46	\$656,543.97
201-18-5102	Benefits	174,872.36	101,007.00	93,810.07	130,024.05
201-18-5214	Office Supplies	5,143.05	1,000.00	1,000.00	3,500.00
201-18-5231	Fuel, Oil, Grease	0.00	6,500.00	3,500.00	6,500.00
201-18-5233	Vehicle R&M	0.00	3,000.00	2,000.00	3,000.00
201-18-5331	Recording & Legal Publishing	1,207.44	2,500.00	2,500.00	2,500.00
201-18-5335	Dues & Subscriptions	145.00	1,996.00	1,584.54	2,157.50
201-18-5350	Building Insp. Fee Remittance	330,057.57	272,900.00	215,000.00	300,000.00
201-18-5355	Reimbursable Services	3,975.00	40,000.00	5,500.00	30,000.00
201-18-5356	Professional Services	2,958.55	30,000.00	30,000.00	30,000.00
201-18-5363	R&M Computer/ Office Equip	0.00	2,000.00	2,000.00	4,150.00
201-18-5372	Uniforms	0.00	300.00	300.00	375.00
201-18-5374	Humane Society	2,955.00	8,000.00	8,000.00	19,694.00
201-18-5375	Protective Insp. Equipment	358.00	500.00	400.00	200.00
201-18-5370	Safety Supplies & Equipment	0.00	400.00	200.00	270.00
201-18-5380	Professional Development	3,143.18	6,066.00	5,271.76	8,242.43
201-18-5579	Software License and Support	0.00	0.00	0.00	0.00
TOTAL		\$876,875.48	\$857,075.00	\$724,528.83	\$1,197,156.95

Public Works Administration

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

Public Works Administration Budget Highlights

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



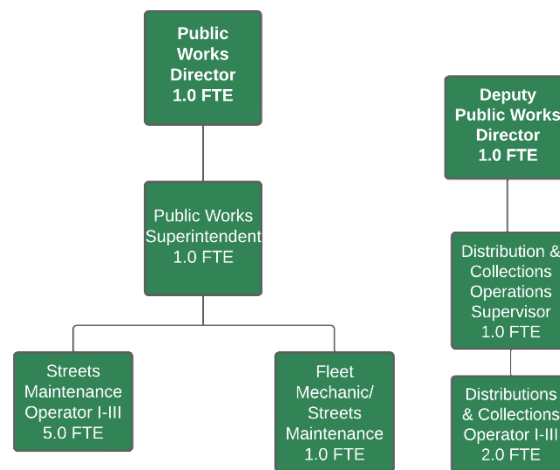
Public Works Administration Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-34-5100	Wages & Salaries	\$ 672,747.07	\$ 161,292.00	\$ 161,043.30	\$ 858,465.72
201-34-5101	SEASONALS	0.00	10,000.00	0.00	0.00
201-34-5102	Benefits	217,464.08	25,402.00	24,865.85	154,966.64
201-34-5231	Fuel, Oil & Grease	18,348.37	8,000.00	25,000.00	24,000.00
201-34-5233	R&M- Machinery & Equip. Parts	34,860.55	35,000.00	35,000.00	40,000.00
201-34-5241	Shop Supplies	1,508.91	0.00	0.00	2,000.00
201-34-5329	HOA Fees	3,224.00	420.00	708.00	1,000.00
201-34-5335	Dues & Subscriptions	3,447.03	6,500.00	2,200.00	4,500.00
201-34-5356	Professional Services	53,405.55	40,000.00	40,000.00	40,000.00
201-34-5363	R&M Computer/Office Equip.	8,487.28	7,500.00	7,500.00	7,500.00
201-34-5370	Safety Workwear and Equipment	1,713.76	1,400.00	0.00	1,400.00
201-34-5372	Uniforms	16,627.78	15,000.00	16,242.00	15,000.00
201-34-5380	Professional Development	4,594.81	17,300.00	15,000.00	15,310.00
201-34-5398	Trash	11,225.87	8,500.00	275.00	0.00
201-34-5422	Small Tools	530.94	500.00	500.00	1,000.00
201-34-5456	Mosquito Control	24,300.00	15,200.00	12,375.00	25,300.00
201-34-5495	Miscellaneous	0.00	0.00	434.00	0.00
201-34-5512	Insurance-Property Related	0.00	0.00	-35,839.10	0.00
201-34-5790	GIS/Mapping	0.00	20,000.00	0.00	0.00
201-34-5941	PW Office Supplies	6,927.07	16,500.00	7,000.00	10,000.00
201-34-5579	Software Subscriptions	0.00	0.00	0.00	15,000.00
201-34-5947	Copier Expense	7,506.37	8,000.00	3,000.00	3,500.00
TOTAL		\$1,086,919.44	\$396,514.00	\$315,304.05	\$1,218,942.36

Street Fund

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

Street Fund Budget Highlights

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



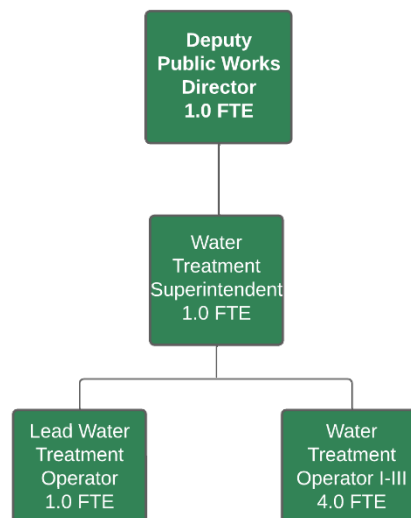
Street Fund Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
203-15-5100	Wages & Salaries	\$100,872.21	\$244,877.82	\$244,877.82	\$0.00
203-15-5102	Benefits	35,952.37	69,935.00	69,935.00	0.00
203-34-5100	Wages & Salaries	71,269.58	292,133.52	292,133.52	469,215.20
203-34-5102	Benefits	34,982.12	118,227.00	118,227.00	126,706.33
203-34-5110	On-Call Stipend	0.00	0.00	0.00	10,400.00
203-34-5231	Fuel, Oil & Grease	8,295.58	0.00	0.00	0.00
203-34-5233	R&M- Machinery & Equip. Parts	2,552.44	0.00	0.00	0.00
203-34-5240	Street Paint, Signs, & Parts	25,095.71	35,000.00	26,000.00	45,000.00
203-34-5241	Shop Supplies	839.28	0.00	0.00	0.00
203-34-5341	Electricity for Street Lights	205,506.12	196,930.00	196,930.00	210,000.00
203-34-5342	Water	5,587.70	6,000.00	0.00	6,000.00
203-34-5370	Safety Workwear Equipment	1,115.02	4,300.00	4,300.00	5,000.00
203-34-5372	Uniforms	38.51	0.00	0.00	0.00
203-34-5380	Travel & Training	850.00	0.00	0.00	0.00
203-34-5397	Weed Control	1,040.30	6,000.00	1,500.00	6,000.00
203-34-5422	Small Tools	2,399.35	3,400.00	3,400.00	4,000.00
203-34-5424	Street Construction Material	10,355.36	10,000.00	10,000.00	10,000.00
203-34-5426	Weather Response Management	0.00	8,000.00	4,600.00	8,000.00
203-34-5427	Snow Management Materials		30,000.00	30,000.00	30,000.00
203-34-5453	R&M Supplies - Street Sweeper	2,337.79	6,000.00	1,500.00	0.00
203-34-5533	Equipment Rental	3,325.24	3,000.00	2,600.00	3,000.00
203-34-5428	Street Maintenance		35,000.00	0.00	35,000.00
203-34-5941	Safety & First Aid Kits	3,807.12	5,000.00	4,600.00	2,000.00
TOTAL		\$516,221.80	\$1,073,803.34	\$1,010,603.34	\$970,321.53

Water Fund

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

Water Fund Budget Highlights

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



Water Fund Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
204-15-5100	Wages & Salaries	\$172,900.64	\$438,870.94	\$438,870.94	\$0.00
204-15-5102	Benefits	54,347.92	122,244.00	122,244.00	0.00
204-34-5100	Wages & Salaries	363,484.31	496,468.96	454,519.63	538,368.56
204-34-5102	Benefits	130,324.93	206,895.00	194,310.20	149,474.31
203-34-5110	On-Call Stipend	0.00	0.00	0.00	15,600.00
204-34-5214	Office Supplies	150.78	0.00	0.00	0.00
204-34-5221	Chemicals	241,866.76	250,000.00	220,000.00	350,000.00
204-34-5227	Plant Utilities	21,139.44	28,000.00	20,000.00	40,000.00
204-34-5229	Permit and Program Fees	0.00	2,000.00	1,850.00	3,000.00
204-34-5231	Fuel, Oil & Grease	17,800.29	7,500.00	17,000.00	10,500.00
204-34-5233	R&M- Machinery & Equip. Parts	11,799.08	15,000.00	3,500.00	10,000.00
204-34-5241	Shop Supplies	2,819.43	1,500.00	2,300.00	2,500.00
204-34-5244	Tires & Tubes	0.00	0.00	0.00	0.00
204-34-5334	Water Testing	61,130.40	80,000.00	80,000.00	87,000.00
204-34-5339	On-Line Utility Bill Pay-Fees	32,152.87	27,000.00	28,000.00	28,500.00
204-34-5341	Electricity	62,693.20	80,000.00	74,000.00	97,500.00
204-34-5345	Telephone Service	386.33	700.00	800.00	700.00
204-34-5351	Permit Fees	2,430.00	0.00	0.00	0.00
204-34-5352	Water Resource Legal Services	10,574.61	30,000.00	7,000.00	25,000.00
204-34-5356	Professional Services	89,814.45	60,000.00	40,000.00	40,000.00
204-34-5370	Safety Workwear & Equipment	2,052.13	28,000.00	18,000.00	28,000.00
204-34-5372	Uniforms	75.69	0.00	0.00	0.00
204-34-5380	Professional Development	4,527.58	13,610.00	8,000.00	11,500.00
204-34-5384	Internet Service	1,184.91	2,200.00	2,200.00	19,000.00
204-34-5422	Small Tools	4,377.52	8,000.00	6,000.00	9,500.00
204-34-5423	Construction Material	0.00	4,000.00	0.00	3,000.00
204-34-5430	DISTRIBUTION SYS EMR REPAIR	0.00	15,000.00	10,000.00	15,000.00
204-34-5433	R&M Plant	173,443.10	120,000.00	140,000.00	100,000.00
204-34-5434	R&M Distribution	21,926.67	80,000.00	50,000.00	80,000.00
204-34-5435	R&M Supp. / Serv. Hydrants	2,579.56	0.00	0.00	0.00
204-34-5437	R&M SCADA	0.00	25,000.00	15,000.00	25,000.00
204-34-5440	Sludge Removal	315,975.00	285,000.00	125,000.00	125,000.00
204-34-5455	Lab Supplies	15,545.21	12,500.00	20,000.00	14,500.00
204-34-5495	Miscellaneous	687.60	0.00	0.00	0.00
204-34-5512	Insurance-Property Related	0.00	0.00	-18,855.98	0.00
204-34-5533	Equipment Rental	3,206.36	2,500.00	0.00	2,500.00
204-34-5560	County Treas. Fees	3,302.44	2,500.00	0.00	0.00
204-34-5593	NPIC Water Lease Agreement	2,699,454.00	2,300,000.00	1,517,556.19	3,035,000.00
204-34-5597	RAW WATER FEES AND ASSESSMENTS	0.00	27,000.00	16,100.00	30,000.00
204-34-5825	Hydrant Meter	2,081.56	0.00	472.00	0.00
204-34-5903	Water Meters - New Homes	11,368.00	30,000.00	55,000.00	20,000.00
204-34-5941	Safety & First Aid Kits	30,872.19	3,000.00	6,000.00	3,250.00
204-34-5958	WTP Security/Monitor	330.95	0.00	0.00	0.00
204-34-5961	Sludge Pump	0.00	0.00	0.00	0.00
204-34-5963	Meter Replacement	23,080.20	0.00	0.00	0.00
204-34-5969	Lab Equipment	35,217.50	20,000.00	20,000.00	20,000.00
204-34-5363	R&M Computer Equip	0.00	0.00	0.00	2,500.00

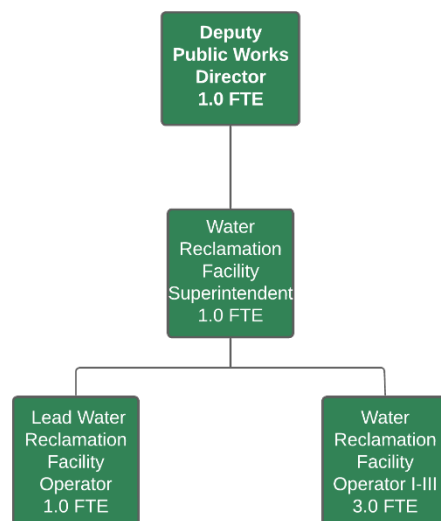
Water Fund Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
204-90-5612	Berkadia - Bond Principal	27,000.00	27,000.00	28,000.00	0.00
204-90-5622	Berkadia - Bond Interest	2,520.83	2,750.00	700.00	0.00
204-90-5623	CWCB Loan - Interest	10,626.81	0.00	0.00	0.00
204-90-5624	CWCB Loan - Principal	53,248.42	0.00	0.00	0.00
204-90-5626	2001 - CWR&PDA Loan Principal	36,026.75	0.00	0.00	0.00
204-90-5627	2001 - CWR&PDA Loan Interest	4,813.26	0.00	0.00	0.00
204-90-5630	2019 SRF LOAN D19AX116 - Principal	1,049,857.00	1,049,857.00	1,068,483.00	1,091,978.00
204-90-5631	2019 SRF LOAN D19AX116 - Interest	401,279.13	414,466.00	393,216.24	372,716.24
204-34-5353	Water Efficiency Program	0.00	0.00	0.00	15,000.00
204-34-5579	Software Subscriptions	0.00	0.00	0.00	20,500.00
204-34-5321	Utility Billing Printing Services	0.00	0.00	0.00	20,308.00
TOTAL		\$6,212,475.81	\$6,318,561.90	\$5,185,266.22	\$6,462,395.11

Sewer Fund

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

Sewer Fund Budget Highlights

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



Sewer Fund Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
205-15-5100	Wages & Salaries	\$172,900.84	\$395,899.00	\$395,899.00	\$0.00
205-15-5102	Benefits	54,177.13	121,110.00	121,110.00	0.00
205-34-5100	Wages & Salaries	337,893.16	447,250.00	424,595.29	471,037.01
205-34-5102	Benefits	122,523.45	158,091.00	158,091.00	138,956.90
204-34-5110	On-Call Stipend	0.00	0.00	0.00	15,600.00
205-34-5214	Office Supplies	14.99	0.00	0.00	0.00
205-34-5221	Chemicals	33,728.58	70,000.00	40,000.00	60,000.00
205-34-5228	Permit and Program Fees	2,888.00	5,000.00	3,500.00	5,000.00
205-34-5231	Fuel, Oil & Grease	16,649.35	8,500.00	7,500.00	10,000.00
205-34-5233	R&M- Machinery & Equip. Parts	38,863.85	30,000.00	20,000.00	30,000.00
205-34-5241	Shop Supplies	1,881.66	1,500.00	1,000.00	1,500.00
205-34-5339	On-Line Utility Bill Pay Fees	22,900.21	20,000.00	20,360.00	20,400.00
205-34-5341	Electricity	103,515.45	129,035.00	175,000.00	226,700.00
205-34-5342	Water	2,114.40	1,200.00	1,200.00	2,000.00
205-34-5344	Natural Gas	10,272.95	7,500.00	15,852.00	16,000.00
205-34-5356	Professional Services	90,740.76	60,000.00	25,000.00	20,000.00
205-34-5370	Safety Workwear and Equipment	2,412.68	8,500.00	8,500.00	10,000.00
205-34-5372	Uniforms	57.10	0.00	0.00	0.00
205-34-5380	Professional Development	3,669.77	13,460.00	10,000.00	11,500.00
205-34-5384	Internet Service	1,680.54	1,300.00	1,800.00	19,000.00
205-34-5422	Small Tools	3,463.68	6,000.00	1,500.00	7,500.00
205-34-5423	Construction Materials	0.00	4,000.00	100.00	3,000.00
205-34-5431	R&M PUMPS	0.00	25,000.00	18,000.00	25,000.00
205-34-5432	R&M SCADA	0.00	25,000.00	20,000.00	25,000.00
205-34-5433	R&M Plant	51,511.81	65,000.00	60,000.00	65,000.00
205-34-5434	R&M Collections	7,631.27	20,000.00	8,000.00	15,000.00
205-34-5436	Collection System Emergency Repair	0.00	15,000.00	0.00	0.00
205-34-5440	Sludge Disposal	39,919.00	50,000.00	45,000.00	55,000.00
205-34-5455	Lab Supplies	6,575.32	5,000.00	6,000.00	6,500.00
205-34-5512	Insurance-Property Related	0.00	0.00	0.00	0.00
205-34-5533	Equipment Rental	0.00	2,500.00	0.00	2,500.00
205-34-5554	Sewer Testing	59,323.34	40,000.00	36,000.00	45,000.00
205-34-5941	Safety & First Aid Kits	3,005.25	3,000.00	2,150.00	3,000.00
205-34-5969	Lab Equipment	4,650.15	6,500.00	6,500.00	7,000.00
205-34-5363	R & M Computer	0.00	0.00	0.00	5,000.00
205-90-5618	2022 SRF LOAN W22AX116 - Principal	212,331.00	618,315.00	447,699.00	936,944.00
205-90-5619	2022 SRF LOAN W22AX116 - Interest	1,046,994.13	1,249,115.00	1,419,730.04	1,405,230.00
205-90-5621	2022 GPR Loan Principal	0.00	47,151.00	47,151.26	81,958.18
205-90-5622	2022 GPR Loan Interest	0.00	26,200.00	26,200.28	43,986.54
205-34-5579	Software Subscriptions and Support	0.00	0.00	0.00	45,000.00
205-34-5435	Propane	0.00	5,000.00	0.00	0.00
205-34-5321	Utility Billing Printing Services	0.00	0.00	0.00	14,464.00
TOTAL		\$2,454,289.82	\$3,691,126.00	\$3,573,437.87	\$3,849,776.63

Drainage Fund

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

Drainage Fund Highlights

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



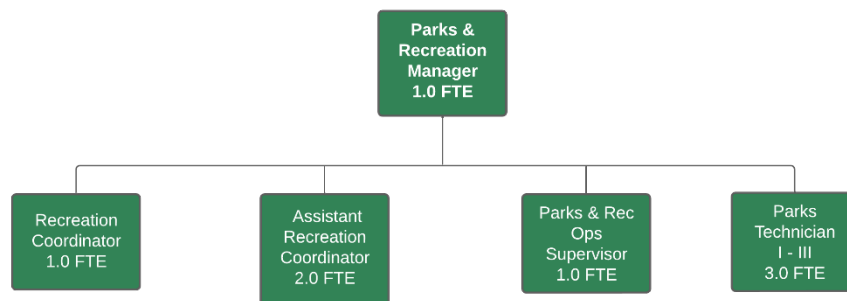
Drainage Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
207-15-5100	Wages & Salaries	\$40,130.80	\$101,666.77	\$101,666.77	\$0.00
207-15-5102	Benefits	14,852.30	0.00	0.00	0.00
207-34-5100	Wages & Salaries	20,706.47	44,233.50	44,233.50	0.00
207-34-5102	Benefits	10,000.92	30,063.00	30,063.00	0.00
207-34-5231	Fuel, Oil & Grease	3,692.61	2,000.00	4,000.00	2,000.00
207-34-5339	On-Line Utility Bill Pay-Fee	8,272.77	6,500.00	7,500.00	7,500.00
207-34-5341	Electricity	444.58	710.00	850.00	750.00
207-34-5356	Professional Services	0.00	20,000.00	0.00	20,000.00
207-34-5372	Uniforms	13.28	0.00	0.00	0.00
207-34-5522	Authority Utilities Payments	891.00	403,322.00	403,322.00	411,468.00
207-34-5524	Authority Impact Fees	0.00	35,200.00	35,200.00	36,107.00
207-34-5533	Equipment Rental	0.00	1,000.00	0.00	1,000.00
207-34-5321	Utility Billing Printing Services	0.00	0.00	0.00	5,228.00
TOTAL		\$99,004.73	\$644,695.27	\$626,835.27	\$484,053.00

Park Fund

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

Park Fund Budget Highlights

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



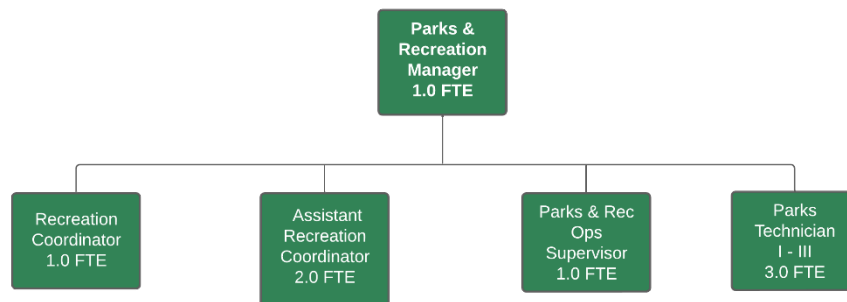
Parks Fund Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
210-15-5100	Wages & Salaries	\$66,242.69	\$170,101.66	\$170,101.66	\$0.00
210-15-5102	Benefits	29,013.01	39,383.00	39,383.00	0.00
210-34-5100	Wages & Salaries	146,904.12	215,860.32	215,860.32	269,764.28
210-34-5101	Seasonals	0.00	30,110.00	24,500.00	0.00
210-34-5102	Benefits	45,154.26	73,892.00	73,892.00	54,485.21
210-34-5110	On-Call Stipend	0.00	0.00	0.00	5,200.00
210-34-5111	Vandalism	0.00	0.00	0.00	1,000.00
210-34-5112	Horticulture	0.00	0.00	0.00	5,000.00
210-34-5214	Office Supplies	845.35	0.00	0.00	0.00
210-34-5221	Pond Chemicals	0.00	5,000.00	4,700.00	5,200.00
210-34-5231	Fuel, Oil & Grease	6,613.34	6,000.00	6,000.00	6,200.00
210-34-5233	R&M- Machinery & Equip. Parts	7,621.10	18,000.00	18,000.00	18,500.00
210-34-5234	Irrig. Water Assessments	1,919.70	0.00	0.00	0.00
210-34-5237	Irrig. Sys. Supplies/Repairs	18,609.65	10,000.00	14,000.00	40,000.00
210-34-5239	Wells & Well Houses	17,960.55	10,000.00	9,500.00	11,000.00
210-34-5241	Shop Supplies	926.45	2,200.00	1,800.00	2,300.00
210-34-5244	Tires & Tubes	0.00	0.00	0.00	0.00
210-34-5252	Tree Replacement & Trimming	9,351.10	35,000.00	25,000.00	36,000.00
210-34-5253	Tree Spraying	9,536.27	30,000.00	22,000.00	30,300.00
210-34-5254	Parks Playground & General R&M	41,678.00	30,000.00	30,000.00	35,000.00
210-34-5256	Splash Pad Chemicals	0.00	0.00	0.00	1,100.00
210-34-5341	Irrigation Electricity	18,293.67	10,000.00	10,000.00	8,900.00
210-34-5342	Water	27,009.19	16,169.00	37,706.00	38,000.00
210-34-5343	Sewer	991.56	840.00	1,586.00	1,600.00
210-34-5344	Natural Gas	950.23	850.00	1,990.00	2,000.00
210-34-5346	Storm Drainage	3,048.96	2,800.00	2,800.00	2,800.00
210-34-5356	Professional Services	2,310.37	3,000.00	2,400.00	3,500.00
210-34-5365	Toilet Rental	15,773.88	11,000.00	17,000.00	20,000.00
210-34-5366	Services - Parks & Lawn Care	108,181.50	80,000.00	79,000.00	82,000.00
210-34-5370	Safety Workwear and Equipment	2,297.60	1,500.00	1,500.00	1,600.00
210-34-5372	Uniforms	1,700.74	2,500.00	2,500.00	2,750.00
210-34-5380	Professional Development	531.50	4,000.00	4,000.00	5,000.00
210-34-5397	Weed Control	519.48	200.00	200.00	250.00
210-34-5422	Small Tools	5,888.78	4,500.00	4,450.00	4,650.00
210-34-5423	Sand, Gravel, Mulch	11,458.83	12,000.00	11,450.00	13,000.00
210-34-5512	Insurance-Property Related	0.00	0.00	0.00	0.00
210-34-5533	Equipment Rental	0.00	1,000.00	2,000.00	3,000.00
210-34-5562	County Clerk Fees	0.00	7,000.00	0.00	7,000.00
210-34-5941	Safety Supplies & Equipment	6,043.30	3,000.00	3,000.00	10,000.00
210-34-5942	Minor Park Improvements	17,642.28	30,000.00	28,000.00	65,000.00
TOTAL		\$625,017.46	\$865,905.98	\$864,318.98	\$792,099.49

Recreation Department

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

Recreation Fund Budget Highlights

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



Recreation Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
210-51-5100	Wages & Salaries	\$228,974.40	\$209,112.92	\$209,112.92	\$241,941.52
210-51-5101	Seasonals	64,566.06	88,093.00	68,000.00	91,000.00
210-51-5102	Benefits	82,173.30	76,492.00	76,492.00	62,038.61
210-51-5110	On-Call Stipend	0.00	0.00	0.00	5,200.00
210-51-5130	Start Smart Baseball	805.00	800.00	800.00	800.00
210-51-5131	Start Smart Basketball	646.99	640.00	640.00	640.00
210-51-5132	Start Smart Flag Football	960.00	960.00	960.00	960.00
210-51-5133	Start Smart Soccer	1,480.00	1,480.00	1,480.00	1,800.00
210-51-5135	Youth Sports Apparel	2,806.44	5,000.00	4,877.00	5,100.00
210-51-5140	Youth Soccer	1,573.13	4,470.00	4,400.00	4,470.00
210-51-5142	Youth Football	1,468.18	1,500.00	1,784.88	1,500.00
210-51-5144	Youth Baseball	1,221.60	12,850.00	12,000.00	12,850.00
210-51-5145	Youth Softball	0.00	2,900.00	0.00	2,900.00
210-51-5146	Youth Basketball	672.46	1,025.00	1,000.00	1,025.00
210-51-5148	Youth Volleyball	347.78	1,677.00	1,500.00	1,800.00
210-51-5149	Youth Tennis	0.00	480.00	1,067.60	500.00
210-51-5158	Adult Kickball	98.97	475.00	0.00	500.00
210-51-5161	Adult Tennis	0.00	480.00	1,067.60	500.00
210-51-5162	Adult Softball	1,729.76	5,775.00	4,500.00	5,950.00
210-51-5164	Adult Volleyball	620.00	1,300.00	1,250.00	1,350.00
210-51-5157	Adult Basketball	0.00	0.00	0.00	800.00
210-51-5165	NCSO Referees Admin Fee	5,625.00	8,000.00	8,000.00	8,000.00
210-51-5166	Instructor/Official Fees	23,475.80	30,000.00	30,000.00	32,000.00
210-51-5168	Computer Equip./Software	14,996.84	13,230.00	13,230.00	21,000.00
210-51-5181	Rec. Prog. Supplies/Exp.	5,407.41	15,000.00	15,000.00	16,000.00
210-51-5183	Batting Cages - Maint. & Oper.	5,370.00	10,500.00	10,250.00	11,000.00
210-51-5185	Ball Field/Cage Electricity	80.85	14,000.00	14,000.00	15,000.00
210-51-5186	Infield Mix	2,348.90	13,000.00	12,000.00	13,500.00
210-51-5190	Yoga Classes	0.00	0.00	0.00	500.00
210-51-5223	Operating Supplies	268.53	3,000.00	3,000.00	3,100.00
210-51-5356	Professional Services	210.00	0.00	0.00	0.00
210-51-5372	Staff Uniforms	2,136.42	2,500.00	2,500.00	2,750.00
210-51-5380	Professional Development	1,691.78	4,500.00	4,500.00	5,000.00
210-51-5392	Gym Rental	6,963.75	14,378.00	13,000.00	15,000.00
210-51-5335	Dues and Subscriptions	0.00	0.00	0.00	1,800.00
210-51-5401	Marketing Services	12,898.77	13,000.00	13,000.00	15,000.00
TOTAL		\$471,618.12	\$556,617.92	\$529,412.00	\$603,275.13

Highland Cemetery

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

Highland Cemetery Budget Highlights

- Budget includes materials for maintenance and interments.



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

Town Community Administrative Facilities

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

Town Community Administrative Facilities Budget Highlights

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



Town Community & Administrative Facilities Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-49-5341	Electricity	\$10,757.89	\$18,123.00	\$18,123.00	\$2,100.00
201-49-5342	Water	7,029.12	4,000.00	4,000.00	4,000.00
201-49-5343	Sewer	2,748.28	2,000.00	2,000.00	2,000.00
201-49-5344	Natural Gas - Heat	21,205.31	15,600.00	29,235.00	30,000.00
201-49-5346	Storm Drainage	2,955.84	3,000.00	3,000.00	3,000.00
201-49-5367	R&M Serv./Supplies - Buildings	29,600.79	30,900.00	25,000.00	40,000.00
201-49-5368	Cleaning Supplies	2,533.88	2,200.00	2,200.00	0.00
201-49-5398	Trash	0.00	0.00	0.00	11,225.00
201-49-5370	General Building Supplies	0.00	0.00	0.00	11,700.00
201-49-5369	Janitorial Service	43,722.50	40,000.00	45,000.00	45,000.00
<u>TOTAL</u>		\$120,553.61	\$115,823.00	\$128,558.00	\$149,025.00

Economic Development

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

Economic Development Budget Highlights

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



Economic Development Expenditures					
Account Number	Account Title	Actual 2022	Budget 2023	EOY ESTIMATE 2023	Proposed 2024
201-51-5100	Wages & Salaries	\$3,269.23	\$0.00	\$0.00	\$0.00
201-51-5101	Seasonal	227.73	0.00	0.00	0.00
201-51-5102	Benefits	1,317.04	0.00	0.00	0.00
201-51-5154	Economic Development	9.00	0.00	0.00	10,500.00
201-51-5214	Office Supplies	307.33	0.00	0.00	400.00
201-51-5379	Professional Development	0.00	0.00	0.00	3,800.00
201-51-5401	Marketing Services	0.00	0.00	0.00	1,000.00
<u>TOTAL</u>		\$ 5,130.33	\$ -	\$ -	\$15,700.00

Larimer County Sheriff's Office

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

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



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

Larimer County Sheriff's Office Expenditures

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



CIP

CAPITAL IMPROVEMENT PROJECTS



Capital Improvement Projects

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

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

Process to Identify Project Funding

Priority I: IMPERATIVE

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

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

Priority II: ESSENTIAL

Projects that address clearly demonstrated needs or objectives.

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

Priority III: IMPORTANT

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

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

Priority IV: DESIRABLE

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

Water Fund

Capital Projects | Five Year Summary

GL	Project Name	2024	2025	2026	2027	2028	Description
211-80-4010	Water Plant Expansion Engineering and Construction	15,109,347					Engineering and construction cost to expand the Water Plant.
211-80-4014	Wilson Wellhouses Improvements	\$30,000	\$75,000				Variety of infrastructure improvements to address the well system, safety concerns, access hatches, fencing etc.
211-80-4019	Distribution System Master Plan		110,000				The current distribution masterplan is incomplete and was based on a modeling system that is no longer supported. The master plan includes a new distribution system model, identification of water main and/or pumping improvements, and alternative analysis.
211-80-4020	Buffalo Creek Booster Station					40,000	The Buffalo Creek Booster Station provides flow and pressure to the northwest area of town, such as Buffalo Creek and planned future developments. The station was not constructed with VFDs or adequate control systems, which impacts operation and consistent performance.
211-80-4079	Reservoir Management Project			100,000			This project is the starting point for a Reservoir Management Program. With the new plant coming online in 2024, Staff is looking to operate the plant for more than a year to determine the best multi-barrier approach to treating and delivering the highest quality drinking water possible. Needs may include additional water quality testing, data collection, and/or in-situ chemical or physical treatment.
211-80-5013	Automated Metering Infrastructure		228,600	228,600	228,600		Aligned with the 2018 Municipal Water Efficiency Plan, the Town aims to upgrade 1,300 residential meters to advanced metering for improved efficiency leak detection. A \$500,000 WaterSmart grant application is pending in 2023. If granted, project costs will total \$200,000; otherwise, it will extend over multiple years.
211-80-5030	Rehabilitation of Existing Potable Water Tanks	1,155,112					Re-coating the exterior of water storage tanks that are badly deteriorated.
211-80-5032	Pre-Treatment Facility Site Improvements	65,000					Miscellaneous improvements to the Pre-treatment site, including fencing, grading, drainage, and access.
Future	Water Treatment Plant Covered Equipment Storage		65,000				This storage facility will provide a secure, climate-protected place to store equipment.
Future	Water Treatment Plant Admin Building Design Alternatives		50,000	50,000			Planning and design.
Future	Water Treatment Plant Admin Building Construction			600,000	600,000		
Future	Water Oversizing Reimbursement Saddleback Subdivision			100,000	100,000	101,183	Required by the Development Agreement for Saddleback, as executed in 2018.
211-80-5041	SCADA Telemetry System Upgrade	40,000					Telemetry system upgrade to replace the existing point-to-point ethernet system at the WTP and various remote sites. This upgrade will greatly improve remote communications between remote sites and the main treatment facility.
211-80-5042	Programmable logic controllers (PLC) Upgrades	105,000					This project would replace and upgrade four programmable logic controllers (PLC) across multiple sites for the Water Treatment Facility. The current PLCs are beyond their useful life and no longer serviceable. Replacement of these PLCs were not include in the expansion project.
New Equip.	Front End Loader		225,000				
TOTAL:		\$16,504,459	\$753,600	\$1,078,600	\$928,600	\$141,183	

Sewer Fund

Capital Projects | Five Year Summary

GL	Project Name	2024	2025	2026	2027	2028	Description
211-80-4061	Water Reclamation Facility Engineering	944,326					Engineering cost associated with the expansion of the Water Reclamation Facility.
211-80-4062	Collection System Improvements				200,000	200,000	Programmed funding for wastewater collection system improvements as per the Collection Masterplan
211-80-4083	Water Reclamation Facility Construction	19,759,011					Construction cost associated with the expansion of the Water Reclamation Facility.
211-80-4084	Water Reclamation Facility Risk & Resiliency Assessment and Emergency Response Plan		85,000				Evaluate the town's wastewater system for risk and create an updated emergency response plan.
211-80-4089	Viewpoint Lift Station	60,000	107,500	1,220,000			Improvements needed at the lift station to increase capacity, operational efficiency, and reliability.
211-80-4091	Sewer Oversizing Reimbursement Sage Meadows 1st Development Agreement	30,520	48,130				The Town required the developer to oversize a sanitary sewer line within the project to accommodate future development.
Future	Sewer Oversizing Reimbursement Saddleback Development Agreement			96,000	96,000	96,030	Required by the Development Agreement for Saddleback, as executed in 2018.
211-80-5043	Orbal System Rehabilitation	831,600	1,247,400				Project to rehabilitate the orbal system. This project must be carefully timed so as to maintain operations as new expansion comes online.
211-80-5044	Roof Replacement for Existing Buildings	70,000	80,000	90,000			Address failing roof systems for the RAS/WAS, Lab, and Dewatering buildings
211-80-5045	Gator with Plow	35,000					Additional site area and facilities require frequent snow removal to ensure adequate access and safety.
TOTAL:		\$21,730,457	\$1,568,030	\$1,406,000	\$296,000	\$296,030	

Street Fund

Capital Projects | Five Year Summary

GL	Project Name	2024	2025	2026	2027	2028	Description
211-80-4006	Old Town Street Repairs	530,250					Multi-year repair plan developed in 2016 to rehabilitate selected streets, curb/gutter and sidewalk in the Old Town area.
211-80-4007	Pavement Preventive Maintenance	108,045	118,850	130,734	143,808	158,189	Preventive maintenance for town streets, including crack seal, overlays, and other measures to lengthen lifespan of existing pavements.
211-80-4009	Pavement Condition Assessment	75,000					The Pavement Condition Assessment will evaluate Wellington streets and provide conceptual long-range planning information to prioritize, schedule and budget on-going street maintenance and repair.
211-80-4070	HWY 1 Intersection Improvements		100,000	150,000			Funding to support intersection improvements near PSD Middle/High School.
211-80-4076	Epoxy Street Striping		120,000				Contracted service to provide street lane striping with superior epoxy based materials.
211-80-5022	Cleveland Ave Improvements	1,174,000	929,714				Street improvements including ADA, sidewalk, drainage on Cleveland Ave.
211-80-5023	Street/Sidewalk Safety Improvements	0	324,086				Various sidewalk and accesibility improvements as funded with the HSIP grant.
211-80-5024	Transportation Master Plan Railroad/Road Improvements Sage Meadows Development Agreement	100,000					Strategic document that outlines goals, policies, and projects aimed at improving town's transportation system and instrastruture.
211-80-5025		208,800	24,000	37,800			The Town partnered with developer to design and improve the railroad crossing at G.W. Bush.
Future	Street Rehabilitation Road Off-site		630,000	661,500	694,575	729,304	Multi-year rehabilitation plan as informed by the Paving Condition Assessment to repair town streets.
Future	Improvement/Saddleback			60,000	60,000	63,600	
New CIP	Old Town Sidewalk Pedestrian Improvements			577,250	577,250	577,250	
211-80-5046	Vehicle Replacement	60,000		64,000		68,000	The goal of the vehicle replacement plan is to remove older vehicles in poor condition from the Town's fleet and replace those with more reliable new vehicles. These are anticipated to cost approximately \$60,000 in 2024 with price increases in future years.
211-80-5047	Snow Material Storage Facility	48,000					
211-80-5048	Liquid De-icing Equipment	18,000					
Future	Street Striping Equipment		60,000				
New Equip.	Air Conditioner Recharge System		16,000				
211-80-5049	Shop Air Conditioner	6,500					
TOTAL:		\$2,328,595	\$2,322,650	\$1,681,284	\$1,475,633	\$1,596,343	

Drainage Fund
Capital Projects | Five Year Summary

GL	Project Name	2024	2025	2026	2027	2028	Description
211-80-4038	Old Town Streets Repair	69,615					Multi-year repair plan developed to rehabilitate selected streets, curb/gutter and sidewalk in the Old Town area. This is the last project in a planned 6-year plan.
211-80-4039	Storm Drain & Pan Replacement	38,933	40,879	42,923	45,070		Address failing storm drainage appurtenances and identifies repairs such as pans.
211-80-4065	B-Dams Improvements	113,534	93,534	93,534	93,534	93,534	Cost share of flood early warning system, emergency response plan, and ongoing maintenance at B-Dams.
SDF231	Regional Drainage Improvements		1,000,000	1,100,000	1,200,000	1,300,000	Future projects as proposed by the Stormwater Masterplan
211-80-5027	Box Elder Creek LOMR	6,000					Prepare a Letter of Map Revision (LOMR) to modify the results of the Box Elder Creek floodplain restudy (RiskMap).
211-80-5028	Outfall for Cleveland Ave Improvements	646,000	100,000				As part of the larger Cleveland Avenue Improvement project, this storm drainage improvement is intended to reduce flooding of Cleveland Avenue.
Future	Street Rehabilitation		94,500	99,225	104,186	109,395	Various street repair and rehabilitation project throughout town.
Future	Stormwater Off-site Reimbursement -Saddleback			20,000	20,000	21,200	Required by the Development Agreement for Saddleback, as executed in 2018.
Future	Clark Reservoir Dredging					2,000,000	Project required by Boxelder Stormwater Authority.
TOTAL:		\$874,082	\$1,328,913	\$1,355,682	\$1,462,790	\$3,524,129	

Water Source Development
Capital Projects | Five Year Summary

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

Parks Fund
Capital Projects | Five Year Summary

GL	Project Name	2024	2025	2026	2027	2028	Description
211-80-4042	Parks Master Plan			80,000			Blueprint that guides the development and management of town's parks and recreational spaces.
211-80-4068	Replace Soft Trails	20,000					Replaces soft trails with concrete trails.
211-80-4077	Playground at Viewpointe Park		250,000				Replacement of playground at Viewpointe Park.
	Pour & Place Viewpointe Park		65,000				Add pour & place to Viewpointe Playground.
	Shade Structure		15,000				Shade structure at Viewpointe Park.
211-80-5053	WCP poured in place Border Replacement	10,000					Noted on CIRSA assessment
211-80-5054	Park Meadows Solar	15,000					This would include 3 lights for the Park.
211-80-5055	ADA Fishing Pier	50,000					PROST / community request. Seeking Grant Funding.
Future	ADA Bridge across Boxelder Creek		40,000				ADA access for public use and disc golfers at Griffin Greens.
New Equip.	Parks Truck		\$60,000				Replacement of aging parks truck.
New Equip.	Recreation Truck		\$60,000				Replacement of aging recreation vehicle.
New Equip.	Wellville Pump		\$80,000				
211-80-5056	Used Groundmaster Mower	\$80,000					Added Harvest Park. Will create more efficiency.
TOTAL:		\$175,000	\$570,000	\$80,000	\$0	\$0	

General Fund

Capital Projects | Five Year Summary

GL	Project Name	2024	2025	2026	2027	2028	Description
211-80-4000	Downtown Master Plan			25,000	60,000		Strategy that outlines vision/guidelines for development and revitalization in downtown.
211-80-5050	Elevator in Muni Building	85,000					Installation of ADA Lift in Municipal Services Building.
211-80-4003	Town Hall/ Board Chambers Design		150,000				Planning and design effort to develop a strategy to support additional workspace needed for staff and public services.
211-80-4003	Town Hall/ Board Chambers Construction			350,000	5,000,000		Construction of a functional and efficient space that meets the needs of the community and organization.
211-80-4005	Community Center Feasibility Study		50,000				Comprehensive evaluation that assesses the viability and potential of a rec center considering factors of market demand, financial feasibility, and community support.
211-80-5051	Housing Needs Assessment	70,000					Detailed analysis that identifies and evaluations the current and future housing demands, trends, and challenges.
211-80-4054	Tract F	75,000					Stormwater detention pond improvements on 12.5 parcel along I-25 frontage road.
211-80-5052	ADA Community Improvements	20,000	20,000	20,000	20,000	20,000	As needed funding source to make ADA infrastructure improvements.
	6th Street Undergrounding/Lights Bonfire Subdivision DA Cemetery Mapping		\$20,000	75,000			
TOTAL:		\$250,000	\$240,000	\$470,000	\$5,080,000	\$20,000	

Glossary

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

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

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

ASSETS: Property owned that is regarded as having value.

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

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

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

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

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

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

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

CPI: Consumer price index.

DEBT: A financial obligation resulting from borrowed money.

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

DEPARTMENT: Major unit of organization in the town.

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

DIVISION: Sub-unit of a department.

DOLA: Department of Local Affairs.

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

EOY: End-of-Year

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

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

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

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

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

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

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

GIS: Geographic information system.

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

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

IT: Information technology.

LCISO: Larimer County Sheriff's Office.

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

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

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

WAGES & SALARIES: Salaries, wages for staff.

WTP: Water Treatment Plant

PROJECTION: Estimation of future revenues and/or expenditures.

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

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

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

R&M: Repairs and maintenance.

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

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

SRF: State Revolving Fund Loan

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

TRANSFERS: Amounts transferred from one fund to another.

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

Appendix 1

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

Appendix 1

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

Appendix 1

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

Appendix 1

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

Appendix 1

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

Appendix 1

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

Appendix 1

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

Appendix 1

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

Appendix 1

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

TOWN OF WELLINGTON
RESOLUTION NO. 51-2023

A RESOLUTION ADOPTING THE BUDGET FOR THE TOWN OF WELLINGTON, COLORADO FOR THE CALENDAR YEAR BEGINNING THE 1ST DAY OF JANUARY 2024, AND ENDING THE LAST DAY OF DECEMBER, 2024, ESTIMATING THE AMOUNT OF MONEY NECESSARY TO BE RAISED BY TAX LEVY BASED ON THE SAID BUDGET SO ADOPTED; ESTIMATING THE AMOUNT OF MONEY TO BE DERIVED FROM OTHER REVENUE SOURCES; SETTING FORTH ESTIMATED EXPENDITURES FOR EACH

WHEREAS, the Town Administrator has been designated to prepare the annual budget for Wellington, Colorado, for the calendar year beginning January 1, 2024, and ending December 31, 2024, and has prepared the said budget and has submitted it to the Board of Trustees; and

WHEREAS, the Board of Trustees held work sessions to learn about and discuss aspects of the proposed annual budget on September 19 and October 3, 2023; and

WHEREAS, the community was invited to provide feedback on the proposed budget directly to the Board of Trustees and Town staff at the annual Budget Boo-nanza on October 17, 2023; and

WHEREAS, the Board of Trustees received presentations on the proposed budget and heard public comments on the proposals at regular meetings of the Board of Trustees held on October 10 and November 14, 2023; and

WHEREAS, the Town of Wellington Finance Committee, a committee of appointed community members, received presentations and provided comment on the proposed budget on October 10, 2023 and November 20, 2023; and

WHEREAS, the Board of Trustees held a duly noticed public hearing on the adoption of the budget on December 12, 2023, where the public was invited to give comment and feedback on the proposed budget; and

WHEREAS, the Board of Trustees has considered all relevant factors concerning the budget and made all adjustments to the budget deemed appropriate and proper; and

WHEREAS, the Board of Trustees is required by C.R.S. § 22-40-102, as amended by Colorado Senate Bill 23B-001, to adopt an annual budget prior to January 10, 2024.

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

SECTION 1.

That the estimated revenue and funds available for the various funds of the Town of Wellington:

General Fund	\$ 16,612,285
Street Fund	8,363,737
Conservation Trust Fund	1,113,589
Water Fund	29,471,005
Sewer Fund	26,433,669
Storm Drainage Fund	2,825,986
Park Fund	3,809,349
Library Trust Fund	<u>571,255</u>
Operating Funds	89,200,875
Capital Projects Fund	<u>44,512,593</u>
TOTAL	\$133,713,468

SECTION 2.

That the estimated expenditures for each fund of the Town of Wellington are as follows:

General Fund	\$ 8,984,405
Street Fund	1,326,304
Water Fund	6,923,824
Sewer Fund	4,312,769
Storm Drainage Fund	663,914
Park Fund	1,876,713
Capital Projects Fund	<u>44,512,593</u>
TOTAL	\$68,600,522

SECTION 3.

That the budget for the Town of Wellington, Colorado for the calendar year beginning January 1, 2024 and ending December 31, 2024, as heretofore submitted to the Board of Trustees by the Town Administrator, and as changed and amended by the Board of Trustees be, and the same hereby is adopted and approved as the budget for the Town of Wellington for the said fiscal year.

SECTION 4.

That the budget herein approved and adopted shall be signed by the Mayor and the Town Clerk and made a part of the public records of the Town of Wellington.

Upon motion duly made, seconded and carried, the foregoing Resolution was adopted by the Board of Trustees of the Town of Wellington, Colorado this 12th day of December, 2023.

TOWN OF WELLINGTON, COLORADO

By: 

Calar Chaussee, Mayor

ATTEST 

Ethan Muhs, Town Clerk



TOWN OF WELLINGTON

RESOLUTION NO. 04-2024

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE TAXABLE YEAR 2023 TO DEFRAY COSTS OF GOVERNMENT FOR THE TOWN OF WELLINGTON, COLORADO, FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2024, AND ENDING DECEMBER 31, 2024.

WHEREAS, the Board of Trustees of the Town of Wellington has adopted the annual budget for the calendar year beginning January 1, 2024, and ending December 31, 2024, in accordance with the Local Government Budget Law, on January 10, 2024; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from the property tax is \$2,062,961; and

WHEREAS, the 2023 valuation for assessment for the Town of Wellington as certified by Larimer County Assessor is \$165,846,229; and

WHEREAS, the Board of Trustees is required by C.R.S. 39-5-128, to certify the mill levy to the Larimer County Board of County Commissioners not later than January 10, 2024.

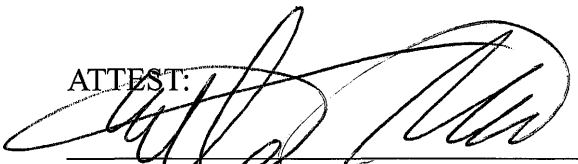
NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF WELLINGTON, COLORADO, AS FOLLOWS:

SECTION 1. That for the purpose of meeting all general operating expenses of Wellington, Colorado, during the calendar year beginning January 1, 2024 and ending December 31, 2024, there is hereby levied a tax of 12.439 mills upon each dollar of the total assessed valuation of all taxable property within the Town of Wellington for the year 2023.

SECTION 2. That the Town Clerk is hereby authorized and directed to immediately certify to the County Commissioners of Larimer County, Colorado, the total tax levy for the Town of Wellington, Colorado, as is herein set forth.

Upon a motion duly made, seconded and carried, the foregoing Resolution was adopted this 9th day of January, 2024

ATTEST:


Ethan Muhs, Town Clerk

TOWN OF WELLINGTON, COLORADO

By:


Ashley Macdonald, Mayor Pro Tempore



TOWN OF WELLINGTON

ORDINANCE NO. 12-2023

AN EMERGENCY ORDINANCE APPROPRIATING SUMS OF MONEY TO DEFRAY EXPENSES AND LIABILITIES OF THE TOWN OF WELLINGTON, COLORADO FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2024 AND ENDING ON DECEMBER 31, 2024

WHEREAS, the Board of Trustees of the Town of Wellington, Colorado has by resolution made the proper tax levy upon each dollar of the total assessed 2023 valuation of all taxable property within the limits of the Town, such levy representing the amount of taxes for the Town's purposes necessary to provide for payments during the 2024 calendar year of all properly authorized demands upon the Treasury; and

WHEREAS, the Board of Trustees of the Town of Wellington, Colorado, is now desirous of making appropriations for calendar year 2024; and

WHEREAS, the Board of Trustees is required by state law to adopt the annual appropriations for the Town prior to January 10, 2024; and

WHEREAS, the Board of Trustees authorizes a loan in the amount of \$6,000,000 from the Raw Water Reserve in the Water Fund to the Impact Fee Reserve in the same Fund.

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

The following appropriations are hereby made for the Town of Wellington, Larimer County, Colorado, for the calendar year beginning January 1, 2024, and ending December 31, 2024.

General Fund	\$ 8,984,405
Street Fund	1,326,304
Water Fund	6,923,824
Sewer Fund	4,312,769
Storm Drainage Fund	663,914
Park Fund	1,876,713
Capital Projects Fund	<u>44,512,593</u>
Total	\$68,600,522

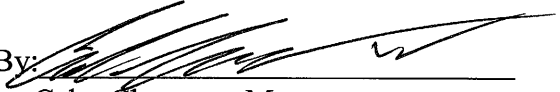
A loan is hereby authorized in the amount of \$6,000,000 from the Raw Water Reserve in the Water Fund to the Impact Fee Reserve in the same Fund, to be repaid without interest in equal payments of \$600,000 annually over a period of ten years starting in 2026.

In accordance with C.R.S. § 31-16-105, the Board of Trustees hereby determines that this Ordinance is necessary for the immediate preservation of the public peace, health or safety. As an emergency ordinance, this Ordinance shall take effect upon adoption, shall be authenticated

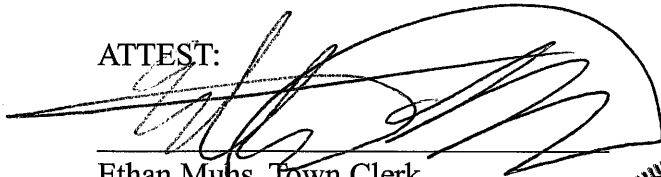
and shall be numbered and recorded in the official records of the Town as required by C.R.S. § 31-16-105.

PASSED AND ADOPTED by the Board of Trustees of the Town of Wellington, Colorado and ordered published this 12th day of December, 2024

TOWN OF WELLINGTON, COLORADO

By: 
Calar Chaussee, Mayor

ATTEST:


Ethan Muhs, Town Clerk

