



BOARD OF TRUSTEES
November 18, 2025
6:00 PM

Leeper Center, 3800 Wilson Avenue, Wellington, CO

Special Meeting and Work Session Agenda
Work Session will immediately follow the Special Meeting

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

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

Please click the link below to join the webinar:
<https://us06web.zoom.us/j/84871162393?pwd=UkVaaDE4RmhJaERnallEK1hvNHJ5Zz09>

Telephone Dial US: +1 720 707 2699 or +1 719 359 4580 or +1 669 444 9171
Webinar ID: 848 7116 2393
Passcode: 726078

A. CALL TO ORDER

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

B. EXECUTIVE SESSION

1. An executive session pursuant to C.R.S. 24-6-402(4)(f)(I) to discuss personnel matters concerning the Town Administrator, under circumstances where the Town Administrator has not requested an open meeting. As required by C.R.S. §24-6-402(2)(d.5)(II)(A) and (II) (E) the executive session proceedings will be electronically recorded and the record will be preserved for 90 days through February 16, 2026

- Presentation: Stephanie Anderson, Human Resources Director

C. COMMUNITY PARTICIPATION

1. Public Comment

D. ACTION ITEMS

1. Resolution No. 50-2025 A Resolution Summarizing Expenditures and Revenues for Each Fund and Adopting a Budget for the Town of Wellington, Colorado, for the Fiscal Year Beginning the First Day of January 2026 and Ending the Last Day of December 2026
 - Presentation: Patti Garcia, Town Administrator; Nic Redavid, Finance Director | Town Treasurer
2. Resolution No. 51-2025 A Resolution Levying Property Taxes for the Year 2025 To Help Defray The Costs of Government for the Town of Wellington, Colorado, for the Fiscal Year Beginning the First Day of January 2026 and Ending the Last Day of December 2026
 - Presentation: Patti Garcia, Town Administrator; Nic Redavid, Finance Director | Town Treasurer
3. Ordinance No. 16-2025 An Ordinance Appropriating Sums of Money to Defray Expenses and Liabilities of the Town of Wellington, Colorado, for the Fiscal Year Beginning the First Day of January 2026 and Ending the Last Day of December 2026
 - Presentation: Patti Garcia, Town Administrator; Nic Redavid, Finance Director | Town Treasurer
4. Resolution No. 52-2025 A Resolution by the Town of Wellington, Colorado Authorizing Staff to Acquire Certain Properties Needed to Complete the Cleveland Avenue Improvement Project
 - Presentation: Bob Gowing, Director of Public Works
5. Grace Village/Wellington Food Pantry - Discretionary Fund Request
 - Presentation: Donna Visocky - Grace Village, Director of Public Relations & Fundraising

E. ADJOURN

F. WORK SESSION

1. Metropolitan Districts Information and Discussion

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



Board of Trustees Meeting

Date: November 18, 2025

Subject: Resolution No. 50-2025 A Resolution Summarizing Expenditures and Revenues for Each Fund and Adopting a Budget for the Town of Wellington, Colorado, for the Fiscal Year Beginning the First Day of January 2026 and Ending the Last Day of December 2026

- **Presentation: Patti Garcia, Town Administrator; Nic Redavid, Finance Director | Town Treasurer**

EXECUTIVE SUMMARY

The packet items for Board of Trustee consideration for the Budget of Fiscal Year 2026 for the Town of Wellington, Colorado include:

- Resolution No. 50-2025: A Resolution Summarizing Expenditures and Revenues for Each Fund and Adopting a Budget for the Town of Wellington, Colorado, for the Fiscal Year Beginning the First Day of January 2026 and Ending the Last Day of December 2026.
- Resolution No. 51-2025: A Resolution Levying Property Taxes for the Year 2025 To Help Defray The Costs of Government for the Town of Wellington, Colorado, for the Fiscal Year Beginning the First Day of January 2026 and Ending the Last Day of December 2026.
- Ordinance No. 16-2025: An Ordinance Appropriating Sums of Money to Defray Expenses and Liabilities of the Town of Wellington, Colorado, for the Fiscal Year Beginning the First Day of January 2026 and Ending the Last Day of December 2026.

BACKGROUND / DISCUSSION

The Town Administrator's Budget Message is included with the budget document for review. The statutory requirement for publication of legal notice of the budget was published in the Coloradoan on October 19, 2025.

Since May, Staff and the Board of Trustees have been working diligently to prepare the budget of fiscal year 2026 for the Town of Wellington. Work sessions and presentations to the Board took place on September 16, September 30, October 14, and October 28, 2025, and covered operating expenses, personnel and benefits, capital improvement projects, and estimated fund balances. The public was invited to provide comment at the Board meeting on October 14, 2025, and to participate in the Budget BOOnanza on October 21, 2025. The Finance Advisory Board reviewed estimated fund balances, revenue projections, and requested expenditures on October 27, 2025.

Feedback from the Government Finance Officers Association Distinguished Budget Presentation Award, which the Town has received for the 2024 and 2025 budgets and will be pursuing for the 2026 budget, led to the development and inclusion of a new Consolidated Financial Schedule. Similarly, the Finance Advisory Board requested a document that easily summarizes common revenues and expenditures across all funds, such as sales and use taxes, salaries and wages, and professional development. The Consolidated Financial Schedule is included with the Estimated Fund Balance and provides a new, interesting, and clear high-level view of the Town's budget allocations.



One important item to note regarding the estimated beginning fund balances displayed in this packet is that the Water Fund has been updated to remove 2024 loan proceeds that were included in spreadsheet calculations twice in error, a change of approximately \$3 million. Fund balances were calculated using ending fund balances and net positions from the audited financial statements of fiscal year 2023, revenues and expenditures of fiscal year 2024 currently under audit review by Hinkle and Company, PC, and estimated end-of-year revenues and expenditures of fiscal year 2025. As a result, audited financials accrued loan proceeds from 2024 to 2023. As we continue to wrap up the audit of financial statements for 2024, the offsetting accrual will be accounted for; however, it was not in the initial development of the estimated fund balance. With the update, the Water Fund still has sufficient funds to meet operating, debt, and capital project obligations and continue to exceed reserve requirements.

Included in the Town Administrator's Budget Message are charts outlining all changes and updates made to the budget since initial presentations to the Board. Requested operating expenditures were reduced by 7.7% in the General Fund, and 9.0% across all funds. Year over year, requested operating expenditures have decreased 8.9% from the current budget of fiscal year 2025.

Wellington Municipal Code Section 4-3-20 states that the rate of tax levy shall be adopted by resolution, and Section 4-3-30 states that the annual appropriation be passed by ordinance; the code and statutes are silent as to the requirement of a resolution or ordinance adopting the annual budget.

CONNECTION WITH ADOPTED MASTER PLANS

- Ensure Strong Town Operations: Communicate strategically to community audiences. o Invest in, retain, and hire skilled staff.
- Cultivate and Nurture Community Spaces: Retain, revitalize, and invest in meeting and gathering spaces. o Increase revenues for town facilities.
- Grow Responsibly: Proactively maintain and improve utilities, streets, and built environment.

FISCAL IMPLICATIONS

The Budget of Fiscal Year 2026 for the Town of Wellington estimates revenue and funds available to be \$64,145,530 and expenditures to be \$36,793,604. The Town of Wellington will levy a tax of 12.439 mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2025, generating property tax revenue of \$2,193,245.

The following sums will be appropriated from revenue or reserves/fund balance to each fund:

- General Fund \$9,113,986
- Street Fund \$9,104,644
- Water Fund \$8,812,390
- Sewer Fund \$4,831,293
- Drainage Fund \$2,886,035
- Park Fund \$2,045,256

STAFF RECOMMENDATION

Staff recommends the adoption of Resolution No. 50-2025: A Resolution Summarizing Expenditures and Revenues for Each Fund and Adopting a Budget for the Town of Wellington, Colorado, for the Fiscal Year Beginning the First Day of January 2026 and Ending the Last Day of December 2026.



MOTION RECOMMENDATION

Move to adopt Resolution No. 50-2025: A Resolution Summarizing Expenditures and Revenues for Each Fund and Adopting a Budget for the Town of Wellington, Colorado, for the Fiscal Year Beginning the First Day of January 2026 and Ending the Last Day of December 2026.

ATTACHMENTS

1. Resolution No. 50-2025
2. Town of Wellington, Colorado 2026 Fiscal Year Budget

TOWN OF WELLINGTON, COLORADO

RESOLUTION NO. 50-2025

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE TOWN OF WELLINGTON, COLORADO, FOR THE FISCAL YEAR BEGINNING THE FIRST DAY OF JANUARY 2026 AND ENDING THE LAST DAY OF DECEMBER 2026.

WHEREAS, the Board of Trustees of the Town of Wellington, Colorado has appointed the Town Administrator to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the Town Administrator has submitted requested operating expenditures September 16, 2025, requested capital expenditures September 30, 2025, proposed budget October 14, 2025, and updates on October 28, 2025, to this governing body for its consideration; and

WHEREAS, the proposed budget was presented to the public October 14, 2025, and October 21, 2025, and to the Finance Advisory Board on October 27, 2025; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 18, 2025, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in expenditures, like increases were added to revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

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

Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Town of Wellington, Colorado for the fiscal year beginning on the first day of January 2026 and ending on the last day of December 2026.

	Estimated revenue and funds available	Estimated expenditures
General Fund	\$16,664,328	\$9,113,986
Street Fund	10,532,321	9,104,644
Water Fund	20,378,357	8,812,391
Sewer Fund	7,238,123	4,831,293

Drainage Fund	3,781,815	2,886,035
Park Fund	2,993,231	2,045,256
Trust Funds	2,557,355	
TOTAL	\$64,145,530	\$36,793,604

	Estimated revenue and funds available	Estimated expenditures
Operating Funds	49,685,465	22,333,539
Capital Projects Fund	14,460,065	14,460,065
TOTAL	\$64,145,530	\$36,793,604

Section 2. That the budget hereby approved and adopted shall be signed by the Mayor and Town Clerk and made part of the public records of the Town of Wellington, Colorado.

Upon a motion duly made, seconded, and carried, the foregoing Resolution was approved on this 18th day of November 2025.

TOWN OF WELLINGTON, COLORADO

By: _____
Calar Chaussee, Mayor

ATTEST:

Hannah Hill, Town Clerk



TOWN OF
WELLINGTON

2026



Town of Wellington, Colorado

Fiscal Year Budget



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Wellington
Colorado**

For the Fiscal Year Beginning
January 01, 2025

Christopher P. Morill

Executive Director



2026 Town Administrator's Budget Message

November 18, 2025

Dear Mayor and Board of Trustees,

It is my pleasure to present to the Board of Trustees the proposed Budget of Fiscal Year 2026 for the Town of Wellington, Colorado. Total projected revenues are \$28,017,386, including taxes, utility sales, transfers, loan proceeds, and grants. Revenues and beginning fund balances available are estimated to be \$64,145,530. Total requested expenditures and expenses are \$36,793,604, accounting for operations, debt service, transfers, and capital improvement projects. General Fund capital projects are anticipated to cost \$445,000 and the operating budget for 2026 is \$8,668,986, which provides funding for Town services such as the \$2.25 million contract with the Larimer County Sheriff's Office, planning services, public works administration, and all Town administrative services. The Town will invest a total of \$14,460,065 in capital improvement projects in 2026. The estimated ending fund balance is \$27,351,926 for all Town funds. This budget ensures that essential services are provided, and long-term investments are made to meet the needs and expectations of our community of today and tomorrow.

2026 Estimated Fund Balance								
	General Fund	Street Fund	Water Fund	Sewer Fund	Drainage Fund	Park Fund	Trust Funds	Total
Beginning Fund Balance	\$ 8,325,629	\$ 5,219,448	\$ 13,510,383	\$ 3,811,989	\$ 1,646,951	\$ 1,458,763	\$ 2,154,980	\$ 36,128,144
Operations								
Revenue	6,543,469	2,218,249	6,867,974	3,254,134	785,402	1,534,468	402,376	21,606,071
Transfers In	1,795,229	-	-	-	-	-	-	1,795,229
Total Revenue	8,338,698	2,218,249	6,867,974	3,254,134	785,402	1,534,468	402,376	23,401,300
Expenditures	6,400,658	1,104,910	3,276,143	1,565,364	526,688	1,603,777	-	14,477,539
Public Safety - LCSO	2,268,328	-	-	-	-	-	-	2,268,328
Debt Service	-	-	1,321,951	2,470,492	-	-	-	3,792,443
Transfers Out - Overhead	-	442,349	496,797	465,336	134,267	256,480	-	1,795,229
Total Expenditure	8,668,986	1,547,259	5,094,891	4,501,192	660,956	1,860,256	-	22,333,539
Net Operations	(330,287)	670,990	1,773,083	(1,247,058)	124,446	(325,788)	402,376	1,067,761
Capital								
Loan Proceeds	-	-	-	172,000	-	-	-	172,000
Capital Grants	-	3,094,624	-	-	1,349,462	-	-	4,444,086
Capital Projects	445,000	7,557,385	3,717,500	330,101	2,225,079	185,000	-	14,460,065
Net Capital	(445,000)	(4,462,761)	(3,717,500)	(158,101)	(875,617)	(185,000)	-	(9,843,979)
Revenue Over Expenditure	(775,287)	(3,791,771)	(1,944,417)	(1,405,159)	(751,171)	(510,788)	402,376	(8,776,218)
Ending Fund Balance	\$ 7,550,342	\$ 1,427,678	\$ 11,565,966	\$ 2,406,830	\$ 895,780	\$ 947,975	\$ 2,557,355	\$ 27,351,926
<i>Reserve Requirement</i>	<i>2,112,217</i>	<i>364,620</i>	<i>819,036</i>	<i>391,341</i>	<i>131,672</i>	<i>529,246</i>		
	<i>33% Operating Expenditures</i>		<i>90 Days Operating Expenditures</i>					

The table above provides an overview of the Estimated Fund Balance for all Town funds, including projected revenue, requested expenditures, and capital improvement projects.

Town staff consistently applies a cautious methodology when estimating revenue sources, ensuring projections are both realistic and conservative. Similarly, when estimating expenditures, a conservative approach is taken to budget for the highest potential impact of certain expenses to ensure the Town is adequately prepared. For instance, budget for vacant positions assumes the highest possible employee health benefit costs, ensuring adequate coverage for this expense should the new employee choose those benefits.

This Budget of Fiscal Year 2026 estimates that the fund balance for all Town funds will meet Board adopted reserve requirements at year-end.

While grants of \$4.4 million are expected, please note that projected amounts do not include grant opportunities that Town staff is currently, or will in the future, seek as potential funding sources. This approach ensures the budget being presented remains conservative, particularly for programs or capital projects that could receive future grant funding.

There are, however, challenges facing the Town's Sewer Fund in that the enterprise fund does not currently generate enough operating revenue to adequately cover debt service covenants; however, the fund balance has been satisfying payment obligations. The Town is currently completing a comprehensive Municipal Utilities Rate and Fee Study, including engagement with the Rate Advisory Group comprised of Board appointed residents. These rates and fees will be presented to the Board early in 2026 for implementation in April.

In previous years, guidance from the Board was to subsidize the Water and Sewer Funds by transferring the maximum allowable amount from the General Fund. Under the Taxpayer Bill of Rights (TABOR), enterprise funds can receive up to 10% of their revenue from taxpayer transfers through the General Fund. Since 2022, transfers from the General Fund to the Water and Sewer Funds totaled over \$3.8 million. Currently, the budget for fiscal year 2026 does not include a transfer to the enterprise funds and any such change, pending the outcome of the Municipal Utilities Rate and Fee Study, will require additional Board action.

Overall, revenues for fiscal year are projected to be nearly 17% lower than projections for 2025 and requested operations expenditures have decreased 8.9% accordingly. This is due in large part to revised building permit projections, which drive impact and capital fee revenue, and the completion of the Water Reclamation Facility, in which the Town received loan proceeds as revenue during construction. As seen in the following charts, the Board and Staff have worked diligently to refine expenditures guided by projected revenue and funds available. It should be noted that the Town has decreased debt service payments in 2026 as well, as the 2015 loan for Wellington Community Park has been paid in full.

The following updates were made through the budget process:

Operations	First Presentation 9.16.25	Staff and Board of Trustee Updates	2026 Budget
General Fund:			
Legislative	314,510	(41,725)	272,785
Judicial	30,250	-	30,250
Administration	1,074,074	(66,210)	1,007,864
Finance	816,777	(10,940)	805,837
Clerk	337,620	(3,915)	333,705
Human Resources	403,424	(64,605)	338,819
Information Technology	494,773	(12,445)	482,328
Planning	1,179,888	2,261	1,182,149
Public Works Administration	1,480,047	(285,399)	1,194,648
Cemetery	10,000	-	10,000
Town Community & Administrative Facilities	118,000	6,300	124,300
Economic Development	58,200	(15,000)	43,200
Library	575,822	(1,050)	574,772
TOTAL	6,893,386	(492,728)	6,400,658
			-7.7 %
• Hiring Freeze: Did not include funding for two vacant Public Works Administration employees (\$254,000) • Removed Placer.ai per Board direction (\$15,000) • Moved Community Survey (\$21,000) to 2027, last completed in 2023, will take place every four years going forward • Moved Compensation Study (\$22,000) to 2027, last completed in 2024, will take place every three years going forward • Cost savings in Community Events (\$33,725), Emergency Response Plan (\$30,000), and Executive Search (\$30,000) by completing in-house			
Larimer County Sheriff's Office	2,300,000	(31,672)	2,268,328
• Original budget was estimate prior to September 30, 2025 Work Session • Did not include funding for additional officers			

Operations (continued)	First Presentation 9.16.25	Staff and Board of Trustee Updates	2026 Budget
Street Fund	1,105,405	(495)	1,104,910
No substantial changes			
Water Fund	3,451,132	(174,989)	3,276,143
Reduction in interest rate for NPIC payment (\$150,000)			
Sewer Fund	1,664,974	(99,610)	1,565,364
Complete operations assessment and refinement with new facility			
Drainage Fund	527,533	(845)	526,688
No substantial changes			
Park Fund	1,639,184	(35,407)	1,603,777
- Hiring Freeze: Did not increase funding for Board approved Parks & Recreation staff - Reduction in services for trees and lawn care (\$20,000)			
TOTAL	17,581,613	(835,746)	16,745,867
			-9.0 %

Capital Improvement Projects	First Presentation 9.30.25	Staff and Board of Trustee Updates	2026 Budget
General Fund	1,325,000	(880,000)	445,000
- Delayed Public Works and Parks Admin Facility and Cemetery Mapping to 2027 - Delayed Community Facility Development, Property Acquisition, and Grant Matching Funds to 2027 and 2028			
Street Fund	8,925,847	(1,368,462)	7,557,385
- Revised Street Rehabilitation requested budget - Revised requested budgets for several vehicles and pieces of equipment			
Water Fund	3,422,345	(722,500)	2,699,845
Revised requested budget timeline for Water Treatment Plant Admin Building and Lab Expansion Construction to 2026 and 2027			
Water Source Dev. Fund	2,267,655	(1,250,000)	1,017,655
- Revised estimate of number of available NPIC shares to revise requested budget - Completed Roof Replacement project in 2025			
Sewer Fund	535,756	(205,655)	330,101
Revised requested budget timeline for WRF Risk & Resiliency Assessment/EMRP to 2027			
Drainage Fund	2,195,079	30,000	2,225,079
Rolled unexpended funds from 2025 to 2026 for Storm Drain & Pan Replacement			
Park Fund	185,000	-	185,000
No substantial changes			
TOTAL	18,856,682	(4,396,617)	14,460,065
			-23.3 %

The Town Administrator, per Sec. 4-3-10 of Wellington Municipal Code, shall submit the annual budget no later than the first regular meeting of October of each year. Below is the timeline of the budget development process:

- August 27, 2024: Adoption of the 2025-2029 Strategic Plan
- May 20, 2025: Board of Trustees 2026 Budget Priorities Work Session
- June 24, 2025: Budget Development Process Staff Kick-Off
- September 16, 2025: Personnel/Benefits and Operating Expenses Work Session
- September 30, 2025: Capital Improvement Projects Work Session
- October 14, 2025: Draft Budget Presentation, per Code
- October 19, 2025: “Notice of Budget” published October 19, 2025, per State statute
- October 21, 2025: Budget BOO-nanza
- October 27, 2025: Finance Advisory Board Draft Budget Presentation
- October 28, 2025: Budget Development Process Update & Review Board Feedback
- November 18, 2025: Budget Adoption Consideration (Special Meeting)

The Budget of Fiscal Year 2026 for the Town of Wellington was developed with direct alignment to the 2025–2029 Strategic Plan, which reflects the Board of Trustees’ vision, mission, and priorities for the community. The Strategic Plan serves as a guiding framework, ensuring that resources are allocated responsibly and intentionally in ways that advance long-term goals while meeting current needs. Each area of the 2026 Budget connects to the Board’s four overarching priorities: Ensure Strong Town Operations, Grow Responsibly, Foster Economic Vibrancy, and Cultivate & Nurture Community Spaces.

Budget Highlights of 2026

1. Community Engagement and Governance
 - Coordinate the April 2026 Municipal Election with four Trustee seats on the ballot.
 - Provide education and seek resident feedback on whether to pursue becoming a Home Rule town, which under the Colorado Constitution, Colorado home-rule towns have the right to establish their own rules on local matters with public input.
 - Expand engagement through Town Halls, podcasts, press releases, and community events.
2. Building Resiliency and Improving Community Services
 - Begin construction of the Cleveland Avenue Construction Project to create significant upgrades in street infrastructure, drainage systems, pedestrian safety and various amenities to revitalize our downtown.

- Purchase a used snowplow, front end loader "boxer aka clamshell" bucket attachment, and loader snow blade to strengthen the Town's snow removal operations along Cleveland Avenue under a new CDOT maintenance agreement, improving roadway safety and winter weather resiliency.
- Implement prioritized street repair and rehabilitation projects to improve roadway safety, drainage, and reliability of the Town's aging transportation infrastructure.
- Begin installation of Automated Metering Infrastructure (AMI) to modernize water metering, improve accuracy, and enhance customer service.
- Continue the on-going phased replacement of soft-surface trails with concrete trails, while maintaining adjacent soft trail options to support diverse recreational uses and improve accessibility.
- Complete audit of Highland Cemetery spaces and records. Annex into the Town Highland Cemetery.
- Successfully transfer all permanent records to LaserFiche, with goal of giving public improved access to town records.
- Kickoff ADA Self-Evaluation and Transition Plan ensures that Wellington's facilities, parks, and services are safe, accessible, and welcoming for all residents, including those with disabilities.
- Increase recreation programming for the community to meet needs. Continue to host community engagement opportunities like Movies in the Park and Park 'N Play, Poudre School District to offer programming to students. Continue to build out adaptive recreation programming.
- Expand Wellington Public Library Programming by increasing year-round events, enhancing story times, developing new partnerships with schools, businesses, and community organizations, and offering diverse opportunities for residents of all ages.

3. Growing Responsibly and Enhancing Resiliency

- Develop a long-term financial plan to guide priorities over the next 3–5 years.
- Progress to final design and construction of the Water Treatment Plant administration and laboratory facility to improve operational efficiency and provide adequate facilities for operational staff.
- Advance the Alternative Water Source and Distribution Master Plan to explore new supply options, assess the needs for the VITA project, and strengthen regional partnerships for long-term water sustainability.
- Implement resiliency improvements such as backup power generation and equipment replacements to ensure reliable water and wastewater services during a critical event.
- Begin the design the Viewpoint Lift Station project, funded in part through Congressional Direct Spending, to prepare for future construction and improve wastewater collection system reliability.

4. Planning for the Future

- Finalize the Parks, Recreation, Open Space, and Trails (PROST) Master Plan and Community Center Feasibility Study.
- Complete the Transportation Master Plan to give Wellington a clear roadmap for improving roads, sidewalks, bike paths, and other transit connections.
- Advance state-mandated initiatives such as the Housing Action Plan and Comprehensive Plan updates for housing affordability, water supply, and strategic growth.
- Update landscape and irrigation standards in line with sustainability goals.

5. Strengthening Organizational Capacity

- The proposed budget includes a 3% merit and cost of living adjustment for staff.
- Launch a new IT help desk, consolidate electronic records, and enhance cybersecurity.
- Continue records management modernization and operational efficiency improvements.

Budget Philosophy

The Annual Budget Shall be Balanced

- The 2026 budget presented to the Board of Trustees is balanced by fund. Surplus fund and fund balance are considered a financing source.

Link to Long-term Community Plans

- To ensure that financial decisions reflect the community's vision, the 2026 budget was developed in accordance with priorities set forth by the Board of Trustees Strategic Plan, Comprehensive Plan, master plans, the needs of the community, and state and federal laws.

Alignment with Fund Balance Policy

- The 2026 budget for enterprise funds ensures compliance with the Town's Fund Balance Policy by maintaining the greater of an unrestricted budgetary fund balance of no less than 90 days of regular operating expenditures or a debt service coverage ratio of 1.10 as required by State Revolving Fund (SRF) loan obligations.
- Similarly, the 2026 budget for the general fund and special revenue funds maintains compliance by requiring an unrestricted budgetary fund balance of no less than four months (33%) of regular operating expenditures or 110% of debt service, whichever is greater.

Identify Capital Improvement Projects (CIP)

- To address long-term infrastructure and community needs, the projects included in the 2026 CIP budget are consistent with the Town's strategic goals. Projects must cost more than \$25,000 and capital assets should have an expected life of greater than three (3) years.

Conservatively Estimate Revenue Forecasting

- To protect the Town from overestimating resources, all revenue projections in the 2026 budget were estimated conservatively. Revenue estimates were based on trend analysis, economic conditions, and other factors.

Conclusion

The Budget of Fiscal Year 2026 for the Town of Wellington, Colorado reflects the Town's ongoing commitment to its residents through strategic investments in key areas such as infrastructure, safety, utilities, and workforce development. Guided by the principles of community-centered planning, strong relationships, fiscal responsibility, and accountability, this budget aligns with both the Board of Trustees' strategic plan and the priorities identified in the 2023 Community Survey. By continuing to focus on these core principles, the Town is positioned to meet the needs of today while preparing for future growth and opportunities.

Respectfully submitted,



Patti Garcia
Town Administrator



COMMUNITY PROFILE





BOARD OF TRUSTEES



Shirrell Tietz
Trustee



Ed Cannon
Trustee



Brian Mason
Mayor-Pro Tem



Calar Chaussee
Mayor



David Wiegand
Trustee



Rebekka Dailey
Trustee



Lowrey Moyer
Trustee

Calar Chaussee, Mayor

ChausseeC@WellingtonColorado.gov

Term expires: April 2026

Brian Mason, Mayor Pro Tem

MasonB@WellingtonColorado.gov

Term expires: April 2026

Ed Cannon, Trustee

CannonEd@WellingtonColorado.gov

Term expires: April 2028

Rebekka Dailey, Trustee

DaileyRm@WellingtonColorado.gov

Term expires: April 2028

Lowrey Moyer, Trustee

MoyerLo@WellingtonColorado.gov

Term expires: April 2028

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

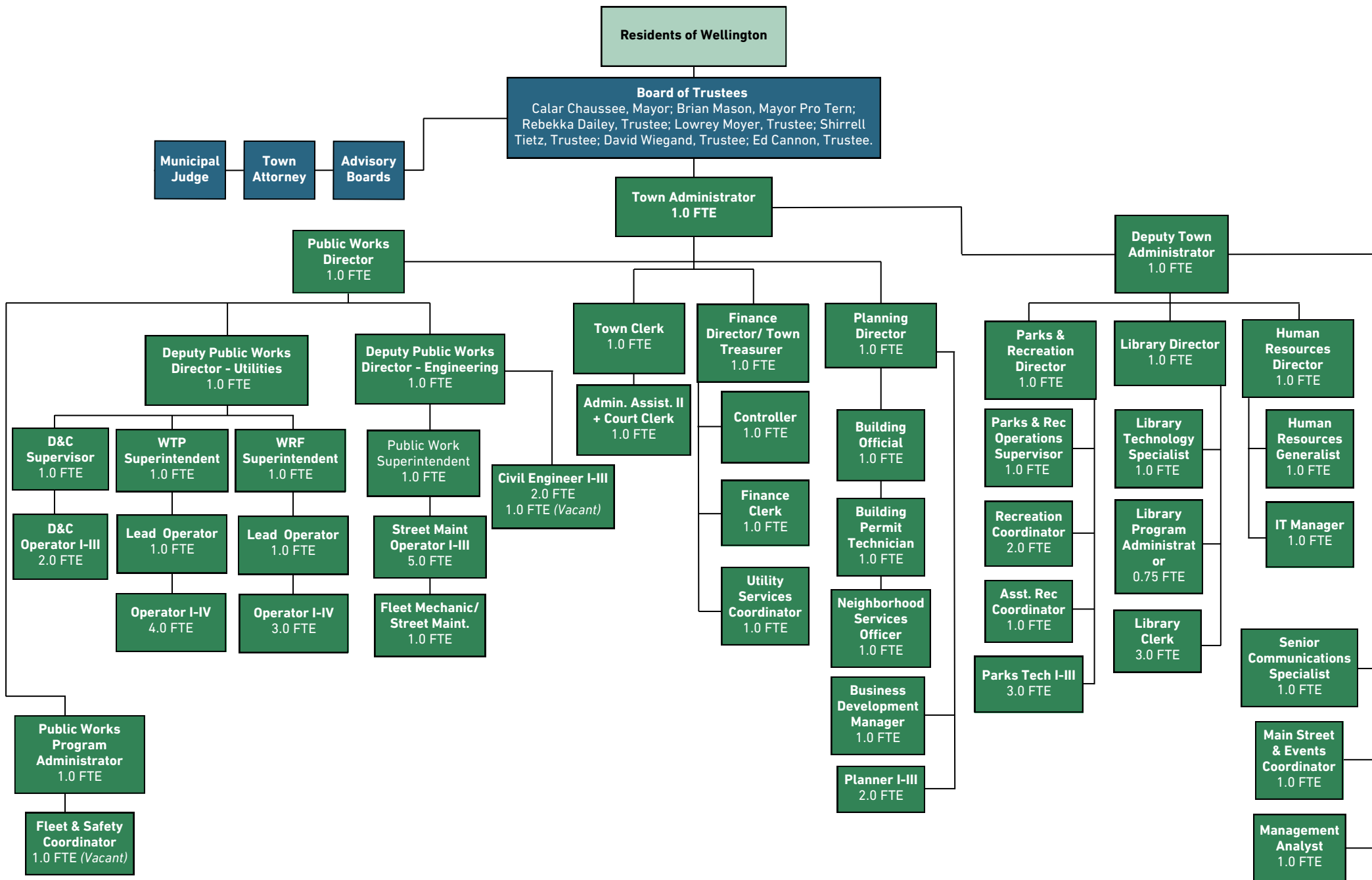
Town Leadership Team

- Patti Garcia - Town Administrator
- Kelly Houghteling - Deputy Town Administrator
- Bob Gowing - Public Works Director
- Meagan Smith - Deputy Public Works Director
- Nathan Ewert - Deputy Public Works Director
- Cody Bird - Planning Director
- Nic Redavid - Finance Director & Town Treasurer
- Stephanie Anderson - Human Resources Director
- Hannah Hill - Town Clerk
- Billy Cooksey - Parks & Recreation Director
- Ross LaGenese - Library Director

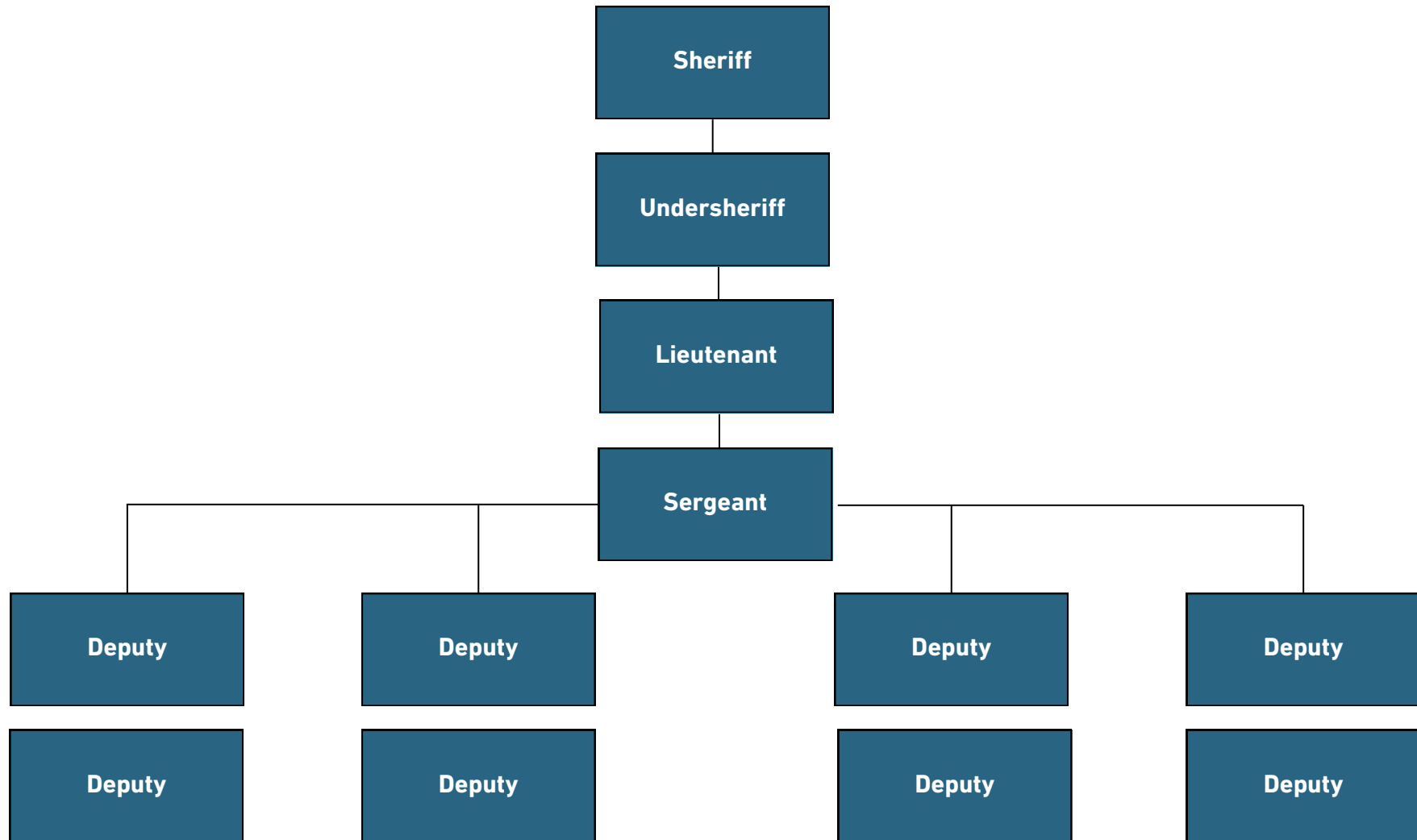
Acknowledgements

This document was prepared by a team of Town staff members who worked diligently to provide a meaningful and useful document for the benefit of the residents, the business community, and the Town organization. We recognize the Leadership Team and their staff for assisting with the preparation of this document and their contributions to the budget process. The members of the Finance Department and Administration Department are recognized for their significant contributions in the preparation of this document.

ORGANIZATIONAL CHART 2026



LARIMER COUNTY SHERIFF'S OFFICE | WELLINGTON SQUAD



Staffing by Department

Department	2024	2025	2026
Administration	5.00	5.0	5.0
Finance	4.00	4.0	4.0
Human Resources	2.00	2.0	2.0
IT	1.00	1.0	1.0
Library	5.75	5.75	5.75
Parks & Rec	8.00	8.0	9.0
Planning	7.00	7.0	7.0
Public Works	18.00	18.0	18.0
Sewer	5.00	5.0	5.0
Town Clerk	2.00	2.0	2.0
Water	6.00	6.0	6.0
TOTAL	63.75	63.75	64.75

Staffing History: Navigating Wellington's Growth and Organizational Development

Understanding Wellington's staffing history provides insight into how the organization has evolved alongside community growth. Between 2000 and 2020, the town's population increased from 2,672 to 11,047—a 313% surge that required significant expansion of municipal services and professional capacity.

As the Town grew, several departments were formally established for the first time. In 2017, Wellington hired its first Town Planner, followed by the first Public Works Director/Town Engineer in 2018, ending years of reliance on outside consultants. In 2020, the dual Town Administrator/Town Clerk role was separated to create a standalone Clerk position, and the Town also hired its first in-house Communications staff to improve transparency and community engagement.

Growth continued in 2021 with the consolidation of the Parks & Recreation Department and appointment of its first manager, along with the addition of a Deputy Public Works Director to oversee utilities and strengthen water resource management. That same year, the Town welcomed its first Human Resources professional, later elevated to Director in 2023. Most recently, in 2025, Wellington created a Business Development Manager position to focus on supporting local businesses and driving economic development.

Historical Staffing by Position

Staffing by Position	2024	2025	2026	Notes
Town Administrator	1	1	1	
Deputy Town Administrator	1	1	1	
Main Street & Events Coordinator	1	1	1	The previous title was Community & Business Liaison.
Sr. Communications Specialist	1	1	1	
Management Analyst	1	1	1	
Court Clerk/Admin Assistant II	1	1	1	
Town Clerk	1	1	1	
Finance Admin Asst.	0	0	0	Position vacant & recommended to divide into 0.5 to PW & 0.5 to HR.
Finance Clerk	1	1	1	The previous title was Accounts Payable/Purchasing Clerk
Utility Services Coordinator	1	1	1	
Controller	1	1	1	In 2022, this position was an Assistant Finance Director and in 2023 the title was Budget & Accounting Analyst.
Finance Director/ Town Treasurer	1	1	1	
HR Generalist	1	1	1	Added 0.5 FTE in 2024 from absorbed position in finance.
Fleet & Safety Coordinator	1	1	1	Added 0.5 FTE in 2024 from absorbed position in finance.
HR Director	1	1	1	
IT Manager	1	1	1	This position has been vacant and was previously title IT Specialist, but changed to IT Manager in 2025.
Library Clerk I	3	3	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	1	1	
Recreation Coordinator	1	2	2	
Parks & Recreation Director	1	1	1	
Parks & Rec Ops Supervisor	1	1	1	

Building Permit Technician	1	1	1	
Neighborhood Services Officer	1	1	1	
Business Resource Manager	1	1	1	This previous position was title Planning Analyst, after the position was vacant, it was reevaluated title in 2025.
Planner I-III	2	2	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	4	3	3	
Deputy Director Public Works (Utilities)	1	1	1	
Deputy Director Public Works (Engineering)	0	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	
TOTAL	63.75	63.75	63.75	

Geographic Profile



GEOGRAPHICAL DESCRIPTION

Wellington, Colorado, is a family-oriented community situated on the plains at the base of the Rocky Mountains. Located in Larimer County at an elevation of 5,200 feet, the town spans 3.63 square miles and lies about 70 miles north of Denver.

Historically, Wellington served as a key stop for travelers, military, and wagon traffic between Cheyenne and Fort Collins, later strengthened by its railroad and highway connections. Today, it is known as the “Northern Gateway,” the northernmost town along I-25 and a primary entry point from Wyoming to Colorado’s Front Range.

TRANSPORTATION



Wellington is connected to Interstate 25, a major north-south corridor linking the town to Fort Collins and Wyoming. Colorado State Highway 1 provides a direct 10-mile route between Wellington and Fort Collins.



Airports: DIA is 60 Miles South of Wellington, Fort Collins - Loveland Airport is 19 miles South of Wellington, and Cheyenne Regional Airport is 35 miles North of Wellington.



One major railroad: BNSF

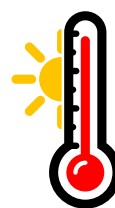
CLIMATE



Average
Annual Rainfall
11.91 INCHES



Average
Annual Snowfall
55 INCHES



Average Summer
Temperature

86°



Average Winter
Temperature

44°

Wellington at a Glance

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

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 throughout 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 construction of 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 2025, approximately 12,000 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 over time while preserving its unique character.



Demographics

Information taken from most current U.S. Census Bureau & Internal data

12,174

Population
(Estimated)

3

Land area
in Square Miles

\$103,888

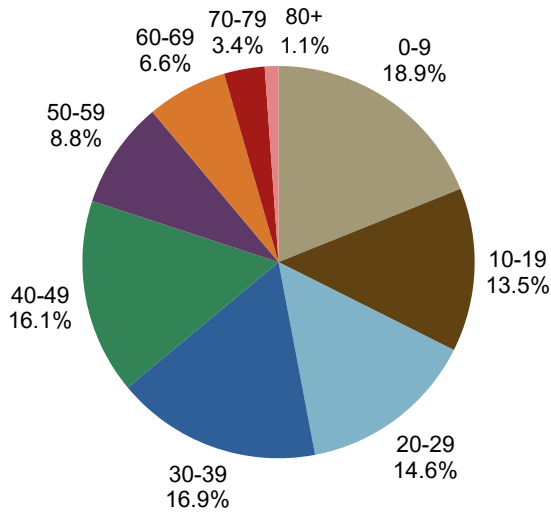
Median
Household Income

68.9%

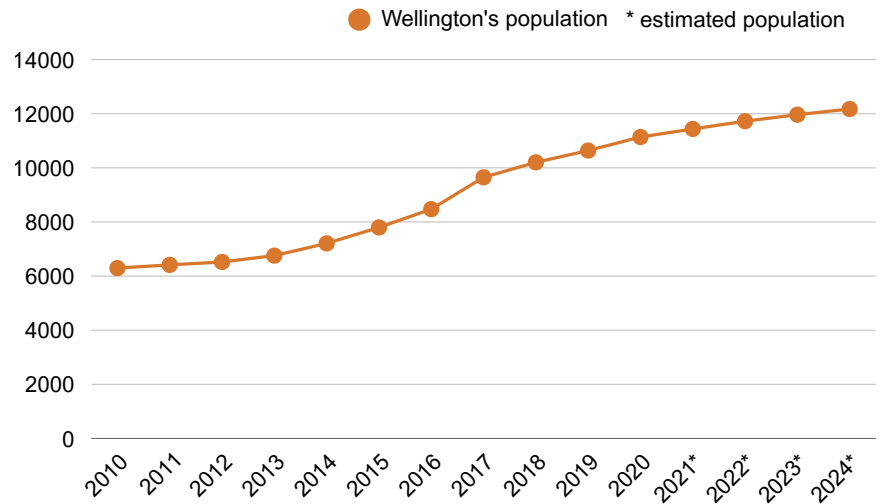
Employment
Rate

33

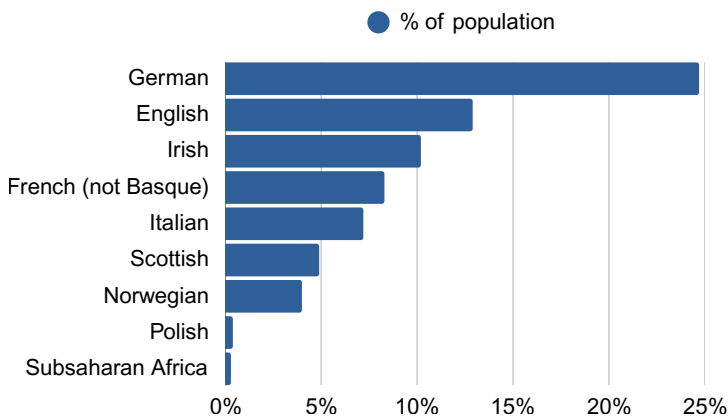
Median
Age



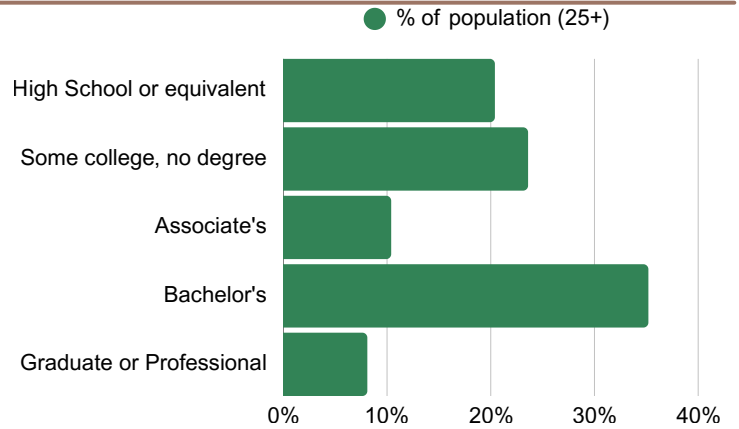
Population by age



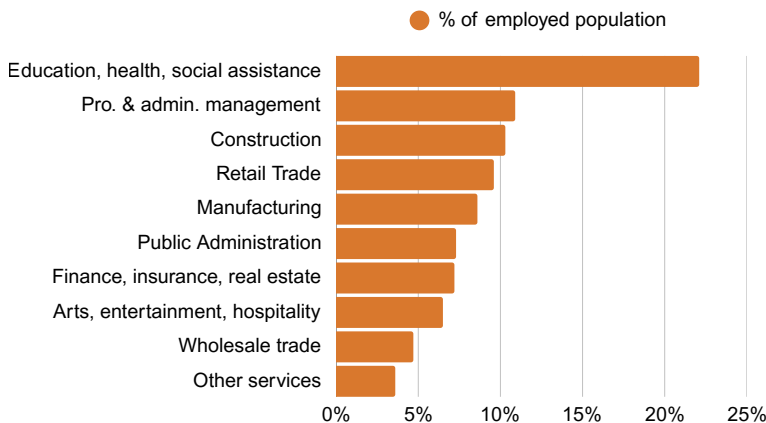
Historic population growth



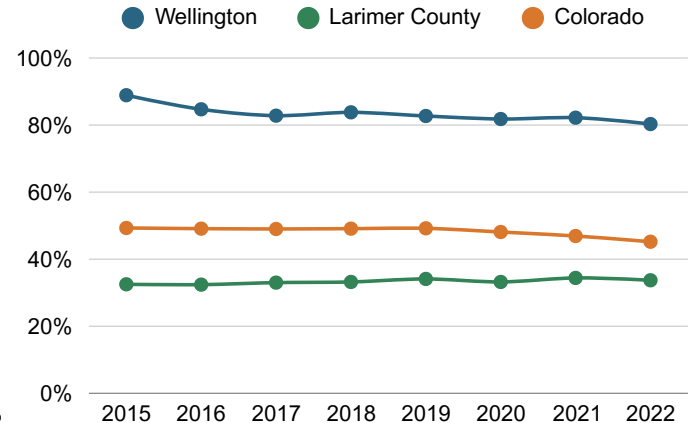
Ancestry among population



Education attainment



Top industries among employed population



Employed residents who work out of town

Education

Wellington is part of the Poudre School District (PSD), which serves more than 1,800 square miles across Northern Colorado. PSD provides comprehensive educational opportunities from preschool through high school. Within the Town of Wellington's boundaries, residents are served by local schools that offer high-quality academic, extracurricular, and support services to meet the needs of students and families. The following page highlights the schools located in Wellington. To learn more, please visit their webpage: www.psdschools.org



Wellington Middle/High School



Eyestone Elementary School



Rice Elementary School



Eyestone Elementary South School

Town Facilities



Municipal Services Building

Departments: Administration, Finance, Human Resources, Town Clerk, Planning & Building, IT, Parks & Recreation.



Leeper Center

Home to the Wellington Public Library, Senior Center, recreation classes, and Board room.



Larimer County Sheriff

Old Town Hall is now home to Larimer County Sheriff's Office.



Public Works Administration

The old boys & girls club is Public Works administrative offices.



Streets Shop

Public can access bulk water station and recycling.



Water Treatment Plant



Water Reclamation Facility



Parks & Public Works Shop and Yard

★ = Open to the public

Town Parks



Wellington Community Park



Centennial Park



Harvest Park



Viewpointe Park



Winick Park



Library Park



Knolls Linear Park



Sunrise Park



Park Meadows Park



Wellville Park



BUDGET DEVELOPMENT



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 October, 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 2026 budget legally appropriated funds. The years 2027-2030 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.

MEETING SCHEDULE

MAY 20	BUDGET WORK SESSION WITH BOARD OF TRUSTEES
SEPTEMBER 16	BUDGET WORK SESSION WITH BOARD OF TRUSTEES
SEPTEMBER 30	BUDGET WORK SESSION WITH BOARD OF TRUSTEES
OCTOBER 14	BOARD OF TRUSTEES REGULAR MEETING
OCTOBER 21	BUDGET BOO-NANZA
OCTOBER 28	BOARD OF TRUSTEES REGULAR MEETING
NOVEMBER 18	BOARD OF TRUSTEES REGULAR MEETING - BUDGET ADOPTION
DECEMBER	AFTER ADOPTION SUBMIT TO STATE OF COLORADO

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.

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
- Municipal Court
- Administration
- Finance
- Town Clerk
- Human Resources
- Information Technology
- Building & Planning
- Public Work Administration
- Larimer County Sheriff's Office
- Cemetery
- Administrative Facilities
- Library
- 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

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 regarding 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.

Budget BOO-nanza

Creative Community Engagement

The Budget BOO-nanza is an engaging event hosted by the Town of Wellington aimed at demystifying the budget process and gathering feedback on the proposed 2026 budget. This was the 5th year hosting this event.

Despite perceptions of budget talks being dull, the event attracted over 40 attendees, offering an informal, come-and-go environment that suited families and individuals alike.



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.



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.



Mission and Vision

Vision Statement

Welcome to Wellington, where deep-rooted values and a rich heritage unite to forge paths that honor our past, ignite a legacy of unity, and create a welcoming community for all.

Mission Statement

Our mission is to provide outstanding municipal services for our community of today and tomorrow.

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.

The Board of Trustees meets to discuss the Strategic Plan and update the goals for the next two-year to four-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: WellingtonColorado.gov/480/Strategic-Plan.



TOWN OF

WELLINGTON STRATEGIC PLAN SUMMARY

2025 – 2029



- Proactively maintain & improve utilities, streets, and built environment.
- Improve housing diversity.
- Advance cohesive & holistic new developments.
- Reinforce & align plans for corridors and jurisdiction boundaries.
- Explore financing options for development.

- Retain & expand current local businesses.
- Recruit new businesses.
- Identify funding opportunities for economic development.
- Align & develop visions related to economic development.

- Align needs & vision for community spaces.
- Explore creating a community center.
- Retain, revitalize & invest in meeting & gathering spaces.
- Increase revenues for town facilities.

- Communicate strategically to community audiences.
- Invest in, retain & hire skilled staff.
- Cultivate effective staff & trustee interactions.
- Ensure safety & security, such as emergency response.
- Improve physical spaces & systems for staff efficiency & collaboration.
- Leverage & expand external relationships.

Strategic Goals and Objectives Tracking

The Wellington Board of Trustees unanimously approved the Strategic Plan for 2025-2029 at its Aug. 27 Regular Meeting. Tracking can be monitored at WellingtonColorado.gov/480/Strategic-Plan.

How Community Plans Inform Our Work

Tree Branch: Town Masterplans to support & inform the work



Tree Trunk: Comprehensive Plan to guide the vision

Water: Town Staff to Accomplish the Work

Fertilizer: Budget directs resources

Health of the Lawn: Community Survey Feedback

Our Roots: Guiding Principles

This graphic was created during the Board of Trustees Strategic Planning process.

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. The next survey will be conducted in 2026.



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

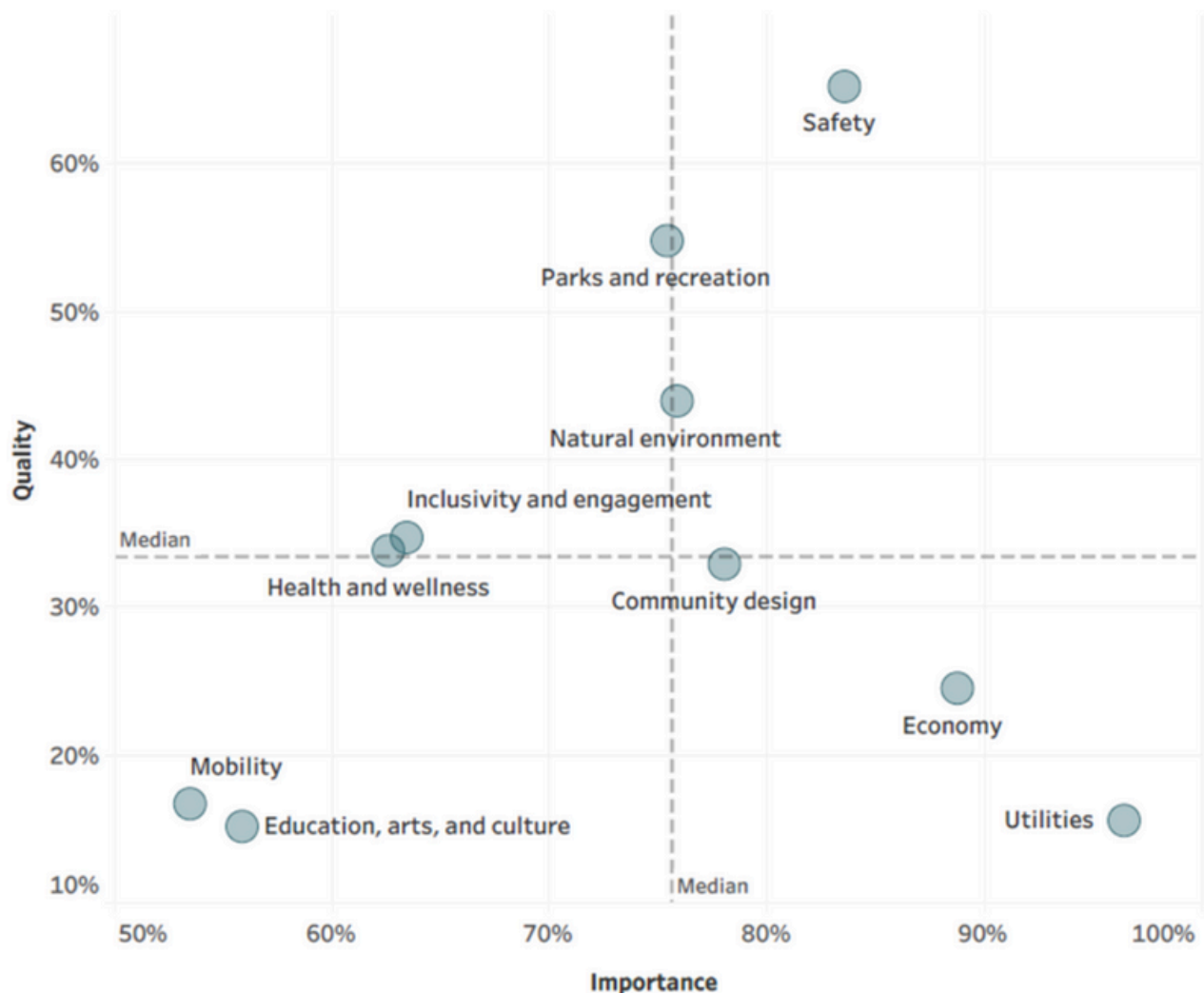
The quadrants in the figure below show which community facets were given higher or lower importance ratings (right-left) and which had higher or lower quality ratings (up-down).

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





FUND BALANCE & CONSOLIDATED FINANCIAL SCHEDULE



2026 Estimated Fund Balance

	General Fund	Street Fund	Water Fund	Sewer Fund	Drainage Fund	Park Fund	Trust Funds	Total
Beginning Fund Balance	\$ 8,325,629	\$ 5,219,448	\$ 13,510,383	\$ 3,811,989	\$ 1,646,951	\$ 1,458,763	\$ 2,154,980	\$ 36,128,144
Operations								
Revenue	6,543,469	2,218,249	6,867,974	3,254,134	785,402	1,534,468	402,376	21,606,071
Transfers In	1,795,229	-	-	-	-	-	-	1,795,229
Total Revenue	8,338,698	2,218,249	6,867,974	3,254,134	785,402	1,534,468	402,376	23,401,300
Expenditures	6,400,658	1,104,910	3,276,143	1,565,364	526,688	1,603,777	-	14,477,539
Public Safety - LCSO	2,268,328	-	-	-	-	-	-	2,268,328
Debt Service	-	-	1,321,951	2,470,492	-	-	-	3,792,443
Transfers Out - Overhead	-	442,349	496,797	465,336	134,267	256,480	-	1,795,229
Total Expenditure	8,668,986	1,547,259	5,094,891	4,501,192	660,956	1,860,256	-	22,333,539
Net Operations	(330,287)	670,990	1,773,083	(1,247,058)	124,446	(325,788)	402,376	1,067,761
Capital								
Loan Proceeds	-	-	-	172,000	-	-	-	172,000
Capital Grants	-	3,094,624	-	-	1,349,462	-	-	4,444,086
Capital Projects	445,000	7,557,385	3,717,500	330,101	2,225,079	185,000	-	14,460,065
Net Capital	(445,000)	(4,462,761)	(3,717,500)	(158,101)	(875,617)	(185,000)	-	(9,843,979)
Revenue Over Expenditure	(775,287)	(3,791,771)	(1,944,417)	(1,405,159)	(751,171)	(510,788)	402,376	(8,776,218)
Ending Fund Balance	\$ 7,550,342	\$ 1,427,678	\$ 11,565,966	\$ 2,406,830	\$ 895,780	\$ 947,975	\$ 2,557,355	\$ 27,351,926
Reserve Requirement	2,112,217	364,620	819,036	391,341	131,672	529,246		
	33% Operating Expenditures		90 Days Operating Expenditures					

2026 Consolidated Financial Schedule

	GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
	General Fund	Street Fund	Park Fund	Trust Funds	Water Fund	Sewer Fund	Drainage Fund	Total
Beginning Fund Balance	\$ 8,325,629	\$ 5,219,448	\$ 1,458,763	\$ 2,154,980	\$ 13,510,383	\$ 3,811,989	\$ 1,646,951	\$ 36,128,144
Revenue								
Property Taxes	2,193,245							2,193,245
Sales & Use Taxes	2,973,591	1,658,753	824,296					5,456,641
Highway Users Tax Fund		385,732						385,732
Conservation Trust Fund				360,000				360,000
Other Taxes	377,007		405,000					782,007
Permits & Planning Fees	289,500	1,500						291,000
Franchise Fees	244,301							244,301
Licenses	27,750							27,750
Court Fines & LCSO Admin	13,000							13,000
Cemetery	7,620							7,620
Investment Earnings	324,056	83,227	120,198	32,876	177,188	202,980	57,482	998,006
Grants	21,000	3,094,624					1,349,462	4,465,086
Miscellaneous Revenue	57,399	1,000	5,000		750			64,149
Developer, Impact, & Tap Fees	9,500	88,036	55,100	9,500	1,661,186	397,438	31,920	2,252,680
Utility Charges, Sales, & Fees					5,026,850	2,653,716	696,000	8,376,566
Bond/Loan Proceeds						172,000		172,000
Rentals	3,000		6,000		2,000			11,000
Recreation Fees			118,374					118,374
Sponsorships	2,500		500					3,000
Transfers In	1,795,229							1,795,229
Total Revenue	8,338,698	5,312,873	1,534,468	402,376	6,867,974	3,426,134	2,134,864	28,017,386
Expenditures								
Wages, Salaries, & Seasonals	3,421,368	518,167	719,324		582,046	550,882		5,791,786
Benefits	983,690	203,476	244,453		220,218	211,038		1,862,876
General Government	1,227,677							1,227,677
Public Works	141,350	155,000						296,350
Parks, Recreation, & Libraries	73,350		500,700					574,050
Public Safety	2,268,328							2,268,328
Board of Trustees Discretionary	75,000							75,000
Professional Development	52,137		10,500		12,000	6,500		81,137
Professional Services	392,086		61,000		70,000	20,000	20,000	563,086
Utilities (Water, Electricity, etc.)	34,000	228,267	67,800		144,910	309,815	578	785,369
Utility Operating Expenses					726,969	467,129	62,125	1,256,222
Raw Water/Authority Payments					1,520,000		443,986	1,963,986
Debt Service								-
Principal					1,129,785	1,085,012		2,214,797
Interest					192,166	1,385,480		1,577,646
Capital Projects	445,000	7,557,385	185,000		3,717,500	330,101	2,225,079	14,460,065
Transfers Out		442,349	256,480		496,797	465,336	134,267	1,795,229
Total Expenditure	9,113,986	9,104,644	2,045,256	-	8,812,391	4,831,293	2,886,035	36,793,604
Revenue Over Expenditure	(775,287)	(3,791,771)	(510,788)	402,376	(1,944,417)	(1,405,159)	(751,171)	(8,776,218)
Ending Fund Balance	\$ 7,550,342	\$ 1,427,678	\$ 947,975	\$ 2,557,355	\$ 11,565,966	\$ 2,406,830	\$ 895,780	\$ 27,351,926

This schedule presents a consolidated view of the Town's financial activity, combining both governmental funds (General, Street, Park, Trust) and enterprise, or business-type, funds (Water, Sewer, Drainage).

For clarity and consistency, the terms "expenditures" and "fund balance" are used throughout the schedule. These terms are applicable only to governmental funds, which track spending and remaining resources in a more traditional budget format using modified accrual accounting. For enterprise funds, which operate similarly to private-sector businesses, the terms are "expenses" (in place of expenditures) and "net position" (in place of fund balance). These reflect how enterprise funds account for costs and financial health using full accrual accounting.

The use of governmental fund terminology across all fund types in this schedule is solely for presentation purposes and does not reflect a deviation from generally accepted accounting principles (GAAP) or the proper classification of financial activity within each fund type. It is intended that the figures in this schedule are interpreted based on the nature of each fund, recognizing that enterprise funds are self-supporting and structured differently than governmental funds.

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 and use 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. Revenue projections are based on a combination of historical data, economic trends, and anticipated changes in policies or external factors.

Marijuana Tax

In 2021 voters approved the sale of retail and medical marijuana. The first store opened in 2024. The retail marijuana products are assessed at a 5% sales tax, in addition to any other assessed state, county, or municipal sales tax. The new sales tax can be used for general operating expenses.

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 Street Fund and 45% to Park Fund. 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 Street Fund and 45% to Park 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 2024, with rates based on tap size and volume usage. The utility rate study, conducted by an outside consultant, 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 \$15.38 base rate and an \$8.84 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 Boxelder Stormwater Authority are \$6.33 for residential and variable for commercial based on impervious surface. These charges are passthrough fees collected on behalf of the authority.

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

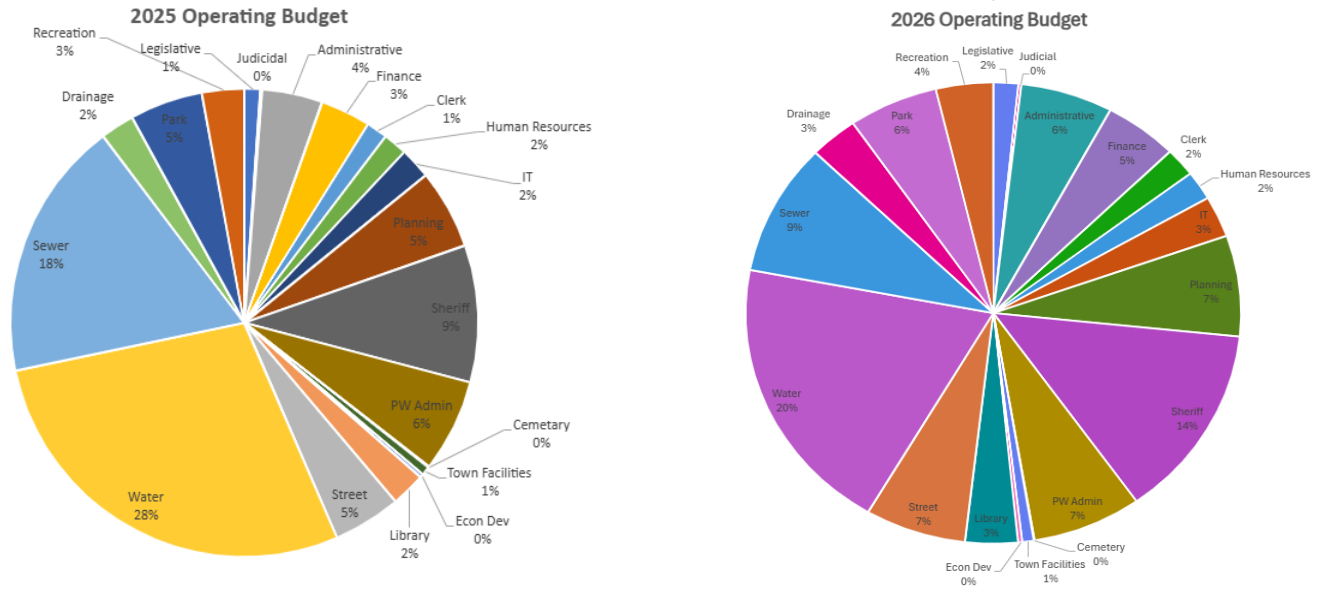
A [town fee schedule](#) is a comprehensive list that outlines the various fees and charges associated with services, permits, licenses, and other activities provided by the Town.



GENERAL FUND



Operations Budget | Visual Summary



Department/Division	2025	2026	Difference	% Change
Legislative	\$266,606	\$272,785	\$6,179	2%
Judicial	\$29,350	\$30,250	\$900	3%
Administrative	\$945,818	\$1,007,864	\$62,046	7%
Finance	\$783,028	\$805,837	\$22,809	3%
Clerk	\$329,375	\$333,705	\$4,330	1%
Human Resources	\$370,962	\$338,819	(\$32,143)	-9%
IT	\$469,250	\$482,328	\$13,078	3%
Planning	\$1,239,130	\$1,182,149	(\$56,981)	-5%
Sheriff	\$2,135,717	\$2,268,328	\$132,611	6%
PW Admin	\$1,446,548	\$1,194,648	(\$251,900)	-17%
Cemetery	\$17,000	\$10,000	(\$7,000)	-41%
Town Facilities	\$148,800	\$124,300	(\$24,500)	-16%
Econ Dev	\$54,200	\$43,200	(\$11,000)	-20%
Library	\$534,963	\$574,772	\$39,809	7%
Street	\$1,060,084	\$1,104,910	\$44,826	4%
Water	\$4,906,756	\$3,271,716	(\$1,635,040)	-33%
Sewer	\$1,585,798	\$1,548,992	(\$36,806)	-2%
Drainage	\$529,999	\$526,688	(\$3,311)	-1%
Park	\$870,517	\$979,711	\$109,194	13%
Recreation	\$657,611	\$624,065	(\$33,546)	-5%
TOTAL	\$18,383,537	\$16,725,067	(\$1,658,470)	-9%

General Fund
Fund Balance

	2024	2025	2026
	Actual	Estimated	Budget
Beginning Fund Balance	\$ 9,306,787	\$ 6,738,349	\$ 8,325,629
Operations			
Revenue	4,080,016	8,931,773	6,543,469
Transfers In - Admin Overhead	1,401,328	1,665,344	1,795,229
Total Revenue	5,481,344	10,597,117	8,338,698
Expenditures	7,097,655	8,001,149	8,668,986
Debt Service	-	-	-
Transfers Out - Water/Sewer Funds	900,000	1,020,000	-
Total Expenditure	7,997,655	9,021,149	8,668,986
Net Operations	(2,516,311)	1,575,968	(330,287)
Capital			
Loan Proceeds	-	-	-
Capital Grants	29,700	172,800	-
Capital Projects	81,828	161,487	445,000
Net Capital	(52,128)	11,313	(445,000)
Revenue Over Expenditure	(2,568,438)	1,587,281	(775,287)
Ending Fund Balance	\$ 6,738,349	\$ 8,325,629	\$ 7,550,342

Revenues

	2024	2025	2025	2026	Change
	Actual	Budget	Estimated	Budget	
201-01-3110 Property Taxes	-	2,112,290	4,607,492	2,193,245	4%
201-01-3130 Sales Tax	2,574,829	2,643,338	2,662,214	2,773,581	5%
201-01-3135 Severance Tax	44,445	25,000	14,930	15,000	-40%
201-01-3140 Use Tax - Building Materials	194,901	544,000	286,917	200,010	-63%
201-01-3145 Occupational Tax	59	-	144	-	N/A
201-01-3320 Cigarette Tax					
201-01-3330 Retail Marijuana Tax					
201-02-3155 Town Plan Review Fees	13,600	46,000	11,200	15,000	-67%
201-02-3430 County Tax Vendors Fee	2,581	5,885	4,390	3,000	-49%
201-02-3435 Fire Dept. Vendor Fee	1,554	5,920	4,184	1,500	-75%
201-02-3450 Bldg. Admin. Fee	19,513	46,000	20,017	20,000	-57%
201-02-3462 Bldg. Inspection Fees	238,755	450,000	204,911	250,000	-44%
201-03-3150 Franchise Fee-Communications	-	25,000	23,997	25,000	0%
201-03-3160 Franchise Fee-Electricity	200,098	173,801	215,166	199,301	15%
201-03-3170 Franchise Fee-Natural Gas	20,000	20,000	18,333	20,000	0%
201-03-3180 Franchise Fee-Telephone	26,375	-	-	-	N/A
201-04-3200 Business License	1,563	-	5,000	3,750	N/A
201-04-3210 Liquor License	4,203	-	2,000	3,000	N/A
201-04-3220 Contractor License	18,450	20,000	17,000	18,000	-10%
201-04-3250 Retail Marijuana Store License	-	-	3,000	3,000	N/A
201-05-3420 Land Use Fees	15,958	25,000	9,000	15,000	-40%
201-05-3460 General Charges For Services	17,095	-	-	-	N/A
201-05-3465 Payment Convenience Fee	-	-	1,625	6,499	N/A
201-05-3510 Community Center User Fees	3,125	3,000	3,000	3,000	0%
201-05-3520 Weed / Refuse Removal	6,361	-	8,000	8,000	N/A
201-06-3550 Court Fines & Costs	18,353	20,000	5,000	12,000	-40%
201-06-3555 LCSO Administrative Fees	1,160	1,200	720	1,000	-17%
201-07-3460 Cemetery - Disinterment	-	-	-	-	N/A
201-07-3470 Cemetery - Opening & Closing	8,000	-	1,000	3,120	N/A
201-07-3480 Cemetery - Perpetual Care	2,175	-	500	1,125	N/A
201-07-3490 Cemetery - Grave Space	15,325	9,500	1,500	3,375	-64%
201-08-3355 Investment Earnings - Library	24,757	16,500	20,245	18,220	10%

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Change
201-08-3373	Library Contrib./Fines/Misc.	9,781	5,000	5,000	5,000	0%
201-08-3506	Main Street DOLA Mini Grant	-	10,000	10,000	10,000	0%
201-08-3610	Investment Earnings-General	398,595	300,000	307,373	305,836	2%
201-08-3620	Carryout Bag Fee	895	2,400	129	2,400	0%
201-08-3630	Car Show Revenue	650	-	-	-	N/A
201-08-3640	Community Events	-	-	6,140	5,000	N/A
201-08-3690	Miscellaneous Revenue	8,158	5,000	4,131	5,000	0%
201-08-3910	Sale of Assets	78	-	1,724	500	N/A
201-08-3913	Community Event Sponsorships	-	1,000	5,250	2,500	150%
255-02-3372	Library Impact Fees	10,250	27,000	7,250	9,500	-65%
TOTAL		\$ 4,070,595	\$ 6,785,032	\$ 8,883,378	\$ 6,522,469	-4%
201-08-3350	Grants	29,700	29,700	172,800	-	
201-08-3351	Grants - July 4th Celebration	1,500	-	2,500	-	
201-08-3353	Grants - Main Street Program	-	40,000	40,000	15,000	
201-08-3354	Grants - Library	7,921	6,000	5,895	6,000	



OPERATING BUDGET



Legislative (Board of Trustees)

Overview

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.

Responsibilities

- The Board of Trustees are elected, at-large, by the public.
- The Mayor and Trustees are elected at large for terms of 4 years; the Town opted out of term limits.
- The Mayor presides at all meetings of the Board of Trustees and has the same voting powers as any member of said board. The public is always welcome to attend these meetings.

2026 Goals

- Onboard newly elected Board of Trustee members.
- Listen to the needs and desires of the community.
- Explore policies and procedures to improve the Town of Wellington.
- Support businesses through the Cleveland Avenue Construction Project.
- Allocate Board Discretionary fund.
- Foster an informed community by providing transparent outreach on Home Rule, empowering residents to participate meaningfully in the decision-making process.

2025 Accomplishments

- Provided community support through the Board Discretionary Fund.
- Successfully held the community Town Hall to get feedback on Cleveland Ave Design, PROST Master Plan & Community Center Feasibility Study, and Municipal Utilities Rates.

Expenditures						
Legislative		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Change
201-11-5102	Elected Official Benefits	848	910	850	910	0%
201-11-5107	Elected Official Compensation	10,818	10,800	10,800	10,800	0%
201-11-5192	Community Events	98,782	125,015	125,015	116,275	-7%
201-11-5214	Office Supplies	770	700	700	1,200	71%
201-11-5321	Printing Services	203	300	300	300	0%
201-11-5335	Dues & Subscriptions	5,570	5,381	5,381	5,500	2%
201-11-5352	Municipal Legal Services	46,291	45,000	40,000	45,000	0%
201-11-5363	R&M Computer/Office Equipment	1,264	1,000	1,000	4,800	380%
201-11-5380	PROFESSIONAL DEVELOPMENT	4,135	11,000	7,397	8,000	-27%
201-11-5513	Insurance Deductible	-	5,000	-	5,000	0%
201-11-5951	Board Discretionary Fund	10,500	30,000	30,000	15,000	-50%
201-11-5952	Hardship Utility Grant	39,765	31,500	31,500	25,000	-21%
NEW	Cleveland Avenue Business Support	-	-	-	35,000	N/A
TOTAL		\$ 218,946	\$ 266,606	\$ 252,943	\$ 272,785	2%

Administration Department

Overview

The Board of Trustees appoints the Town Administrator as the chief administrative officer. The Administrator oversees Town projects, ensures efficient delivery of services, and facilitates communication between staff and the Board. The Communications Division provides essential information to internal and external audiences through the website, social media, public relations, and event promotion. The Town also supports the Wellington Main Street Program and Town-wide events.

Responsibilities

- Day-to-day operations, strategic planning, & creation of annual budget
- Oversee the Town's grant management strategy.
- Work closely with other government agencies to achieve common goals.
- Curate and maintain content for monthly Town newsletter, social media, and press releases. Serves as media contact for the Town.
- Create and conduct quarterly Town Halls for public engagement and information.
- Plan Town events and provide support for the Wellington Main Street Board.

2026 Goals

- Keep community informed during Cleveland Avenue Construction Project.
- Deliver successful and well-attended community events by proactively adapting logistics and programming to accommodate downtown construction.
- Expand community engagement by leveraging Town Halls, podcasts, press releases, and various communication platforms to reach and connect with a broad cross-section of residents in meaningful and accessible ways.
- Conduct ADA Self-Evaluation and Transition Plan.
- Pursue and secure grant funding to support Town projects, while effectively managing and reporting on active grants to ensure compliance.
- Kickoff Emergency Response Plan.

2025 Key Accomplishments

- Provided monthly reports to the Board of Trustees on key operational accomplishments and published on the Town website for greater transparency.
- Hosted: St. Paddy's Day, 4th of July Parade and Festival, Town Clean-Up, Trick-or-Treat Down Main Street, Veterans Day Ceremony, and the Parade of Lights.
- Launched Town podcast to improve communication with the public.
- Hosted tabletop exercise with Larimer County Sheriff's Office, Wellington Fire Protection District, Poudre School District, and Larimer County Office of Emergency Management.
- Complete Main Street Mini Grant project to create content for a Shop Local Marketing Campaign which launched in the fall 2025.

Expenditures						
Administration		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Change
201-13-5100	Wages & Salaries	509,778	568,318	562,244	592,358	4%
201-13-5102	Benefits	131,140	179,500	175,933	193,406	8%
201-13-5214	Office Supplies	416	1,500	500	500	-67%
201-13-5335	Dues & Subscription	3,171	8,500	8,500	5,000	-41%
201-13-5352	Legal Services	44,186	65,000	60,000	65,000	0%
201-13-5356	Professional Services	38,586	40,000	30,000	10,000	-75%
NEW	Professional Services - Home Rule	-	-	-	110,000	N/A
201-13-5363	R&M Computer/Office Equipment	6,973	1,000	300	1,000	0%
201-13-5380	PROFESSIONAL DEVELOPMENT	4,691	10,500	7,000	5,000	-52%
201-13-5381	Mileage Reimbursement	-	-	-	100	N/A
201-13-5496	Communications Division	5,755	15,000	13,000	9,000	-40%
201-13-5903	Grant Programs Expenditures	-	40,000	40,000	-	-100%
201-13-5933	Wellington Senior Resource Cen	12,115	16,500	16,500	16,500	0%
201-13-5934	Opioid Settlement Redirection	6,714	-	-	-	N/A
TOTAL		\$ 763,525	\$ 945,818	\$ 913,977	\$ 1,007,864	7%

Town Clerk's Office

Overview

The Town Clerk plays a key role in managing the town's records, public records requests, elections, liquor/marijuana licensing, cemetery services, and appointments to various boards and commissions. This position is responsible for preserving the recorded history of the town, including minutes, ordinances, and resolutions. In addition, the Town Clerk supports the Mayor, Board of Trustees, Town Administrator, and other town departments. The role also involves overseeing public records requests, managing cemetery operations, coordinating elections, handling liquor licensing & marijuana licensing, and facilitating board and commission appointments.

Goals for 2026

- Successfully conduct all required elections.
- Draft and begin implementation of next phases for Records Management Project including finalizing listing of all Town held records.
- Successfully transfer all permanent records to LaserFiche.
- Complete audit of Highland Cemetery spaces and records.
- Annex into the Town Highland Cemetery.
- Work with Liquor Licensees during Cleveland Construction Project to appropriately time and modify any paperwork needed for premises.

Key Accomplishments in 2025

- Created records management policy and worked with all departments to transition to SharePoint for file storage.
- Consistently published Board packets earlier in the week as requested by the Board of Trustees.
- Received grant funding to upgrade AV equipment in Board room to improve livestreaming to the public.
- Processed liquor licensing applications and improved processes for more efficient customer service.
- Processed marijuana licensing and improved communications with license holders.
- Assisted with cemetery plots and began digitizing all cemetery records.
- Processed approximately 70 CORA requests.
- Conducted a records audit and began a listing of all Town records; audited records that have met retention and properly disposed of over 200 boxes that exceeded retention.

Expenditures						
Clerk		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Change
201-15-5100	Wages & Salaries	163,062	189,609	184,160	190,323	0%
201-15-5102	Benefits	45,170	67,790	57,342	60,682	-10%
201-15-5214	Office Supplies	509	1,500	1,400	1,000	-33%
201-15-5331	Publishing & Legal Notices	1,040	4,500	4,000	4,500	0%
201-15-5335	Dues & Subscriptions	-	826	500	500	-39%
201-15-5356	Professional Services	756	7,500	7,500	1,000	-87%
201-15-5363	R&M Computer/Office Equip.	255	3,500	3,500	3,500	0%
201-15-5380	PROFESSIONAL DEVELOPMENT	122	4,000	4,000	6,000	50%
201-15-5381	Mileage Reimbursement	75	150	246	300	100%
201-15-5414	ELECTION EXPENSES	36,675	45,000	44,720	60,000	33%
201-15-5530	CODE REVIEW & UPDATE	1,815	5,000	5,000	5,900	18%
TOTAL		\$ 249,478	\$ 329,375	\$ 312,368	\$ 333,705	1%

Judicial

Overview

Wellington Municipal Court is held on the second Wednesday of every other month at the Leeper Center, presided over by the Honorable Judge Teresa Ablao. The court primarily handles cases involving traffic violations, misdemeanors, and other offenses that violate the Town's municipal code. As a local court, it addresses issues such as code enforcement and minor criminal matters within the town's jurisdiction. The Municipal Court plays an essential role in upholding local laws and maintaining community standards.

Goals for 2026

- Design and implement internal satisfaction standards, with the goal to improve customer service and processes in Court.
- Build relationships with stakeholder partners.
- Assign Staff additional trainings for legislative changes.

Key Accomplishments in 2025

- Improved customer service, including materials provided, classes offered to defendants and providing translation services.
- Began transition to a Court Module software to provide effective record keeping
- Audited all Court records and complied with retention schedule

Expenditures						
Judicial		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Change
201-12-5109	Magistrate	7,500	12,000	9,600	12,000	0%
201-12-5214	Office Supplies	519	500	250	500	0%
201-12-5359	Prosecuting Attorney	13,621	12,000	12,000	13,000	8%
201-12-5380	PROFESSIONAL DEVELOPMENT	672	1,850	975	1,650	-11%
201-12-5381	Mileage Reimbursement	-	-	-	100	N/A
201-12-5394	Jury Fees	-	1,000	-	1,000	0%
201-12-5498	Court Appointed Counsel	-	1,000	-	1,000	0%
201-12-5499	Translator Fees	1,160	1,000	250	1,000	0%
TOTAL		\$ 23,472	\$ 29,350	\$ 23,075	\$ 30,250	3%

Finance Department

Overview

The Finance Department monitors the annual budget, oversees various accounting functions such as accounts receivable, accounts payable, annual audit, financial reporting, and utility billing. The Finance Director serves as the Town Treasurer, reporting to the Board of Trustees.

Responsibilities

- Preparation of operating and capital improvement projects annual budgets.
- Coordination of the annual audit and financial report, prepared by external auditors.
- Oversee the billing functions of Municipal Utilities in collaboration with Public Works.
- Processing of payable and receivable accounts, and distribution of monthly financial reports.
- Management of the Town's investment portfolio.

Goals for 2026

- Apply for the 2026 GFOA Distinguished Budget Award.
- Develop a long-term financial plan that outlines Wellington's financial goals, priorities, and strategies for the next 3-5 years.
- Completion of 2027 budget on-time in accordance with State guidelines.

Key Accomplishments in 2025

- Awarded 2025 GFOA Distinguished Budget Award.
- Completed audits of the financial statements for fiscal years 2022, 2023, and 2024.
- Comprehensive update of the Town's Financial Management Policies.
- Prepared the Town's budget for fiscal year 2026 in collaboration with the Town Administrator's office.
- Implementation of a convenience fee on electronic payments (excluding payments for utilities) to help offset merchant processing fees charged to Town by credit card companies.
- Established the Equal Payment Program for Water Volume Usage Charges. The program is intended to help residents even out the highs and lows of their monthly water volume usage charge and pay the same amount every month for easier budgeting.

Expenditures						
Finance		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Change
201-14-5100	Wages & Salaries	222,747	343,651	320,719	353,495	3%
201-14-5102	Benefits	71,918	105,750	86,746	99,613	-6%
201-14-5214	Office Supplies	927	1,000	1,000	1,000	0%
201-14-5311	Postage	5,875	5,500	4,226	4,649	-15%
201-14-5321	Printing Services	-	600	800	900	50%
201-14-5335	Dues and Subscriptions	1,599	2,000	729	1,200	-40%
201-14-5338	Bank Service Charge	138	-	2,094	8,750	N/A
201-14-5353	Accounting & Auditing	39,900	45,000	64,700	37,100	-18%
201-14-5356	Professional Services	83,383	45,000	37,931	35,000	-22%
201-14-5363	R&M Computer/Office Equip	1,273	2,000	1,301	2,250	13%
201-14-5380	PROFESSIONAL DEVELOPMENT	7,442	8,500	6,180	6,000	-29%
201-14-5381	Mileage Reimbursement	-	-	-	200	N/A
201-14-5510	Insurance & Bonds	164,903	223,176	274,984	254,830	14%
201-14-5640	Paying Agent Fees	500	500	500	500	0%
201-14-5950	Document Shredding	203	350	294	350	0%
201-14-5960	Over/Short	17,380	-	(19,944)	-	N/A
TOTAL		\$ 618,187	\$ 783,027	\$ 782,259	\$ 805,837	3%

Human Resources Department

Overview

Human Resources is responsible for the employee lifecycle including; compensation/benefits administration, recruitment, onboarding, employee relations, personnel policy and offboarding.

Responsibilities

- Employee recruitment/hiring.
- Policy development.
- Employee benefits management.
- Payroll management.
- Performance management.
- Compliance with laws and regulations.
- Training and development.

2026 Goals

- Manager and employee training focus in 2026.
- Employee engagement and retention.

2025 Key Accomplishments

- In 2025, overall employee turnover decreased to 10.1%, a substantial improvement from 25.4% in 2024. This reflects successful efforts in employee engagement, retention strategies, and organizational stability.
- Continue to improve HRIS Software.
- Recruited and hired employees.
- Wellness & Safety Committee support.

Expenditures						
Human Resources		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Change
201-16-5100	Wages & Salaries	194,788	220,542	219,263	228,430	4%
201-16-5102	Benefits	62,388	68,320	68,782	73,039	7%
201-16-5103	TEMPORARY EMPLOYMENT SERVICES	-	10,000	5,000	3,000	-70%
201-16-5214	OFFICE SUPPLIES	81	300	300	350	17%
201-16-5226	Executive Search	-	29,000	-	-	-100%
201-16-5335	Dues & Subscriptions	8,144	8,500	8,614	9,500	12%
201-16-5356	Professional Fees	23,145	5,000	4,500	5,000	0%
201-16-5363	R&M Computer/Office Equip.	1,064	1,300	450	1,400	8%
201-16-5380	PROFESSIONAL DEVELOPMENT	2,374	7,000	3,000	3,500	-50%
201-16-5381	Mileage Reimbursement	-	-	-	100	N/A
201-16-5580	Employee Drug Testing	1,205	1,500	1,000	1,000	-33%
201-16-5582	Employee Relations	6,036	15,000	8,000	8,000	-47%
201-16-5583	Background Check	2,661	2,500	2,000	2,500	0%
201-16-5948	Employee Apparel	1,075	1,000	1,000	1,000	0%
201-16-5949	Employee Advertising	694	1,000	600	2,000	100%
TOTAL		\$ 303,654	\$ 370,962	\$ 322,509	\$ 338,819	-9%

Information Technology (IT)

Overview

In 2025, the Town established its first Information Technology (IT) Manager position to provide organization-wide technology leadership and support. The IT division manages systems, networks, and cybersecurity to ensure reliable, secure, and efficient operations across all departments.

Responsibilities

- Technical support.
- Network and System administration.
- Hardware lifecycle management.
- Developing solutions to IT challenges.

2026 Goals

- Cybersecurity training and testing program. Endpoint protection enhancements.
- Electronic records consolidation and compliance improvements.
- Implement new network infrastructure with improved redundancy and performance.
- Continue shift from outsourced IT provider to in-house IT operations.

2025 Key Accomplishments

- Mapped existing network infrastructure and replaced end-of-life firewalls.
- Developed a full picture IT spending. Reduced phone bill by ~12%.
- Upgraded Microsoft licensing to 365 Business Premium, leveraging bundled services like Intune for device management and SharePoint for team collaboration.
- Implemented an advanced endpoint security solution on all Town devices.
- Consolidated Adobe licensing into an enterprise account, reducing cost per license.
- Completed upgrade to Windows 11 before Windows 10 end of support date.

Expenditures						
Information Technology		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Change
201-17-5100	Wages & Salaries	-	100,500	82,061	123,040	22%
201-17-5102	Benefits	-	39,720	24,741	36,988	-7%
201-17-5214	OFFICE SUPPLIES	10	1,000	900	800	-20%
201-17-5345	Telephone Services	53,674	60,000	55,000	44,100	-27%
201-17-5356	Professional Services	-	15,000	19,866	15,000	0%
201-17-5357	Professional Fees	73,370	-	-	-	N/A
201-17-5363	R&M Computer/Office Equip.	-	3,000	2,900	12,600	320%
201-17-5380	PROFESSIONAL DEVELOPMENT	-	1,000	1,000	2,650	165%
201-17-5381	Mileage Reimbursement	-	50	-	50	0%
201-17-5384	Internet Services	35,653	45,000	41,000	32,900	-27%
201-17-5579	Software License/Support	151,550	175,000	176,000	179,900	3%
201-17-5585	Website Maintenance	6,743	15,480	15,000	19,600	27%
201-17-5947	Copier Expense	12,716	13,500	14,200	14,700	9%
TOTAL		\$ 333,716	\$ 469,250	\$ 432,668	\$ 482,328	3%

Planning & Building Department

Overview

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.

Responsibilities

- Review and present recommendations on land use proposals, including annexations, master plans, subdivisions, site plans, zoning, and conditional uses.
- Administer building permits, mapping and addressing, and business license review.
- Coordinate the Development Review Committee (DRC) process.
- Enforce zoning and building codes and oversee code compliance.
- Maintain the Comprehensive Plan and Land Use Map.
- Serve as staff liaison to the Planning Commission and Board of Adjustment.

2026 Goals

- Complete the Transportation & Mobility Plan with Impact Fee Nexus Study and Updates to the Street Design Guidelines and Standards.
- Update Comprehensive Plan to include Housing Affordability, Statewide Strategic Growth, Agricultural & Natural Resources Report, and Water Supply Planning.
- Initiate a Housing Action Plan as part of the Comprehensive Plan.
- Explore options on the Thimmig Property.

2025 Key Accomplishments

- Completed Housing Needs & Affordability Assessment and associated updates to the Land Use Code to remove barriers to housing affordability.
- Completed Proposition 123 Commitment to increase affordable housing.
- Approved a policy for expedited review of qualifying affordable housing projects and received up to \$50,000 of grant funding to support planning efforts.
- Created and implemented a new program for Business Licensing and support.
- Hired Business Development Manager.
- Advanced public engagement and negotiations on the Larimer County Growth Management Area IGA, with adoption anticipated in November 2025.
- Adoption of the 2024 International Building Codes, Colorado Model Electric Ready and Solar Ready Code, and 2025 Colorado Wildfire Resiliency Code.
- Achieved compliance with new state legislative acts requiring code amendments, policy considerations, and ongoing reporting related to housing, land use, building, energy, water conservation, and strategic growth.
- Completed installation of an ADA Lift at the Municipal Services Building.

Expenditures						
Planning & Building		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Change
201-18-5100	Wages & Salaries	565,317	686,217	602,080	717,944	5%
201-18-5102	Benefits	146,599	199,070	144,382	198,309	0%
201-18-5214	Office Supplies	3,381	2,500	1,200	1,000	-60%
201-18-5231	Fuel, Oil, Grease	600	4,875	600	750	-85%
201-18-5233	Vehicle R&M	348	2,250	400	1,750	-22%
201-18-5331	Recording & Legal Publishing	326	1,500	800	750	-50%
201-18-5335	Dues & Subscriptions	242	2,743	2,000	3,159	15%
201-18-5350	Building Insp. Fee Remittance	140,743	240,000	178,000	162,000	-33%
201-18-5355	Reimbursable Services	7,743	20,000	8,000	15,000	-25%
201-18-5356	Professional Services	20,723	30,000	30,000	25,000	-17%
201-18-5363	R&M Computer/Office Equip	2,474	393	300	1,590	305%
201-18-5370	Safety Supplies & Equipment	-	270	270	270	0%
201-18-5372	Uniforms	-	525	500	525	0%
201-18-5374	NOCO Humane	19,694	35,368	35,368	42,986	22%
201-18-5375	PROTECTIVE INSP. EQUIPMENT	-	170	170	170	0%
201-18-5380	PROFESSIONAL DEVELOPMENT	4,624	10,780	7,000	8,337	-23%
201-18-5381	Mileage Reimbursement	-	-	-	300	N/A
201-18-5579	Software License Support	-	2,469	1,400	2,309	-6%
TOTAL		\$ 912,815	\$ 1,239,130	\$ 1,012,470	\$ 1,182,149	-5%

Larimer County Sheriff's Office (LCSO)

Overview

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 a.m. and 5 p.m. 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.

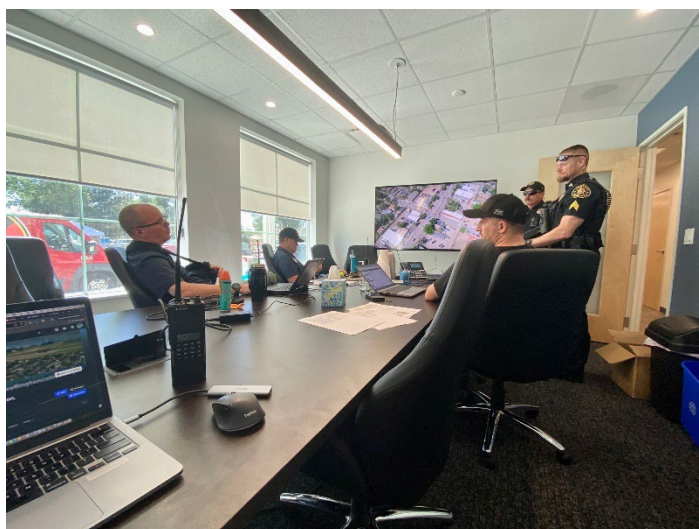
Deputies assigned to Wellington focus on establishing a community-oriented police presence within the town. Deputies are responsible for traffic enforcement, criminal law enforcement,

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.

Responsibilities

- Law enforcement.
- Crime prevention.
- Emergency response.
- Criminal investigations.
- Community policing.
- Patrolling.



Behind the scenes of Unified Command at 4th of July.

Expenditures						
Larimer County Sheriff's Office		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Change
	Salary	1,418,431	1,534,673	1,534,673	1,580,713	3%
	Overtime	50,500	50,500	50,500	75,500	50%
	Vehicle - Full equipped w/o radio	-	35,000	35,000	-	-100%
	Vehicle Lease (fuel, maintenance)	116,154	130,357	130,357	133,326	2%
	Equipment Replacement Cost	52,591	55,825	55,825	55,825	0%
	Admin Cost	55,654	61,504	61,504	59,228	-4%
	LCISO Overhead Cost	56,593	56,342	56,342	63,205	12%
	LCISO Insurance	58,057	36,424	36,424	87,801	141%
	Office Space - trash	8,580	572	572	572	0%
	Copy Machine Rental	1,910	1,911	1,911	1,911	0%
	Mental Health	-	-	-	10,000	N/A
	Bicycle Maintenance	300	300	300	300	0%
	Flock Safety Camera (6)	-	-	-	17,100	N/A
	Larimer County Indirect Cost	160,850	172,308	172,308	182,846	6%
201-21-5364	TOTAL	1,979,620	2,135,717	2,135,717	2,268,328	6%

Public Works Administration

Overview

The Public Works Administration team provides leadership, oversight, and administrative services for the Public Works Department, which consists of four divisions: Public Works Administration/Engineering, Water Treatment/Distribution, Water Reclamation Treatment/Collection, and Streets/Drainage. This team also manages five funds: Public Works Administration, Water, Sewer, Streets, and Drainage.

Responsibilities

- Capital Improvement Project management.
- Infrastructure master planning.
- Project management.
- Engineering and small project design
- Development review.
- Construction management/inspection.
- Floodplain administration.
- And purchasing, grant administration assistance, budget preparation, and budget oversight.

2026 Goals

- Begin work on the Cleveland Avenue Construction Project, with significant upgrades in street infrastructure, drainage systems, pedestrian amenities, and safety measures, this project aims to revitalize our downtown.

2025 Key Accomplishments

- Work with the Rate Advisory Group (RAG) to finalize their rate structure recommendations.
- Managed Capital projects including master planning, design, and construction across the five funds.
- Provided day-to-day oversight of physical assets including all public safety infrastructure and provide the personnel to sustain the structures and services essential to the welfare of the residents.

Expenditures						
Public Works Administration		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Change
201-34-5100	Wages & Salaries	738,926	954,170	819,299	806,929	-15%
201-34-5102	Benefits	188,092	267,600	180,477	220,868	-17%
201-34-5231	Fuel, Oil & Grease	23,725	28,000	17,000	20,000	-29%
201-34-5233	R&M- Machinery & Equip. Parts	52,562	59,914	35,000	49,500	-17%
201-34-5241	Shop Supplies	4,270	2,000	-	-	-100%
201-34-5335	Dues & Subscriptions	1,996	5,500	5,872	6,500	18%
201-34-5356	Professional Services	2,500	30,000	20,000	18,000	-40%
201-34-5363	R&M Computer/Office Equip.	8,155	7,500	7,500	4,000	-47%
201-34-5370	Safety Workwear & Equipment	2,158	2,000	1,568	2,000	0%
201-34-5372	Uniforms	18,909	16,500	16,500	14,850	-10%
201-34-5380	PROFESSIONAL DEVELOPMENT	4,699	10,500	5,000	7,500	-29%
201-34-5381	Mileage	-	-	-	500	N/A
201-34-5382	Employee Recognition	100	-	-	-	N/A
201-34-5422	Small Tools	410	1,000	1,000	1,000	0%
201-34-5456	Mosquito Control	12,738	25,300	20,000	20,000	-21%
201-34-5512	Insurance-Property Related	18,905	13,064	6,532	-	-100%
201-34-5533	Equipment Rental	259	-	-	-	N/A
201-34-5579	Software Subscriptions	7,807	10,000	10,000	12,500	25%
204-34-5580	Employee Drug Testing	-	-	-	2,750	N/A
201-34-5941	PW office Supplies	9,479	10,000	7,000	7,750	-23%
201-34-5947	Copier Expense	1,493	3,500	1,250	-	-100%
TOTAL		\$ 1,097,183	\$ 1,446,548	\$ 1,153,997	\$ 1,194,648	-17%

Highland Cemetery

Overview

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.

Responsibilities

- The Public Works Department provides perpetual care for the cemetery.
- The Clerk's Office provides administrative assistance to the public needing help with grave space coordination.

2026 Goals

- Conduct a full audit of cemetery spaces.
- Implement Cemetery software for digitization of all cemetery records.

2024 Key Accomplishments

- Cemetery records are in the process of being digitized and organized, along with being audited.
- Clear processes and SOPs are being drafted.

Expenditures						
Cemetery		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Change
201-42-5382	Grounds Maintenance Service	57	5,000	4,000	5,000	0%
201-42-5423	Sand & Gravel & Road Base	1,948	5,000	4,500	5,000	0%
201-42-5454	Survey	-	7,000	-	-	-100%
TOTAL		2,005	17,000	8,500	10,000	-41%

Town Community Administrative Facilities

Overview

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

Responsibilities

- Maintenance and repair funding.
- Utility expense management.

2026 Goals

- Continue to monitor level of service provided by janitorial services, trash, and port-a-lets.
- Respond in a timely manner to any facility needs that may arise.

2025 Key Accomplishments

- Developed and released a Request for Quote (RFQ) to secure cost-effective and reliable trash collection and port-a-let services for all Town facilities, enhancing service quality and operational efficiency.
- Successfully managed the replacement of the HVAC system at the Sheriff's Office and Leeper Community Room, improving energy efficiency, indoor air quality, and occupant comfort.
- Conducted a full audit of utility accounts across departments, identifying discrepancies and ensuring accurate billing by fund, resulting in improved financial transparency and accountability.

Expenditures						
Town Community & Administrative Facilities		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Change
201-49-5329	HOA Fees	-	2,500	2,500	1,000	-60%
201-49-5341	Electricity	9,908	2,100	15,278	15,500	638%
201-49-5342	Water	3,533	4,000	3,206	3,500	-13%
201-49-5343	Sewer	1,496	2,000	2,200	2,500	25%
201-49-5344	Natural Gas - Heat	11,754	30,000	9,622	10,000	-67%
201-49-5346	Storm Drainage	1,632	3,000	2,328	2,500	-17%
201-49-5367	R&M Serv./Supplies - Buildings	37,280	40,000	37,000	40,000	0%
201-49-5369	Janitorial Service	34,469	25,000	18,716	20,000	-20%
201-49-5370	General Building Supplies	3,962	11,700	5,670	6,000	-49%
201-49-5375	Leeper Center Supplies	-	1,500	1,022	1,500	0%
201-49-5398	Trash	14,689	10,500	10,913	5,300	-50%
NEW	ADA Community Improvements	21,010	10,000	10,000	10,000	0%
201-49-5405	Parking Lot Lease Payments	-	1,500	1,500	1,500	0%
201-49-5513	Insurance Deductible	-	5,000	-	5,000	0%
TOTAL		\$ 139,732	\$ 148,800	\$ 119,955	\$ 124,300	-16%

Economic Development

Overview

The Town of Wellington will be exploring economic development opportunities in 2025. With a vacant position in the planning department, the Town will be recreating a position to focus on business development. As this is a new area, we will continue to build on our strategy and efforts into this area.

Responsibilities

- The Town recognizes and appreciates the economic impact that our existing businesses contribute to the community and works to ensure our businesses can grow and prosper.
- The Planning & Development Department is committed to assisting new businesses as they navigate the development review process, offering valuable insights into the Wellington market to support their success.

2026 Goals

- Onboard a staff position to support business development services.
- Create a “Roadmap” for business and economic growth that identifies key needs, priority sectors, and significant milestones.
- Advance marketing efforts that promote the community, business growth and community investment.
- Seek input from businesses regarding programs and resources that can support business retention and expansion.

2025 Key Accomplishments

- Kaufman & Robinson, Inc. Facility – Construction of a 50,000+ sq. ft. manufacturing and research facility at Glow Avenue and County Road 7; brings an internationally recognized company and new jobs to Wellington.
- Wellington Business Center – Phase 1 (3997 Water Lily Drive) breaking ground in 2026; adds over 95,000 sq. ft. of new commercial space through phased development.
- Sage Farms Development – Master-planned community received preliminary plat approval; project includes residential neighborhoods with integrated commercial space and is advancing to the next phase.

Expenditures						
Economic Development		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Change
201-51-5214	Office Supplies	-	200	100	200	0%
201-51-5356	Professional Services	-	10,000	2,000	20,000	100%
201-51-5379	Professional Development	-	2,000	-	-	-100%
201-51-5401	Marketing Services	20	2,000	4,000	5,000	150%
201-51-5903	MSP Grant Expenditures	-	40,000	40,000	15,000	-63%
NEW	MSP Administration Expenditures	-	-	-	3,000	N/A
TOTAL		\$ 20	\$ 54,200	\$ 46,100	\$ 43,200	-20%

Wellington Public Library

Overview

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.

Responsibilities

- Provide access to books, media, and information.
- Promote and support literacy and learning.
- Offering digital resources.
- Curate and support community programming.
- Ensure equal access to all.
- Preserve local history.
- Provide a safe and inclusive space.
- Facilitate lifelong learning.

2026 Goals

- Continue to increase patronage.
- Create operational efficiencies.
- Continue to build upon programming and increase event participation.
- Seek additional collaboration opportunities with businesses, Colorado State University, Larimer County entities.
- Plan to increase programming throughout the year.
- Increase in story time participation.

2025 Key Accomplishments

- Held a successful Summer Reading Program.
- Expanded in-house programming support and regional service resources for Neurodivergent population from toddler to adult ages.
- Launched new Lyrical Literacy series in collaboration with 1 KRFC radio station. Summer Reading Program concerts were held at the Main Street Market nights to provide captive audience participation in local businesses located on Cleveland.

Expenditures						
Library		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Change
201-55-5100	Wages & Salaries	322,015	360,268	319,841	373,049	4%
201-55-5101	Seasonal	10,276	20,000	20,000	25,000	25%
201-55-5102	Benefits	69,979	78,670	76,310	99,873	27%
201-55-5214	Office Supplies	7,401	9,000	9,000	10,000	11%
201-55-5311	Postage	-	200	200	200	0%
201-55-5321	Printing Services	691	1,000	1,000	1,000	0%
201-55-5333	Dues	-	200	200	400	100%
201-55-5337	Programs	5,161	7,000	7,000	10,000	43%
201-55-5347	Story Time Supplies	86	500	500	1,000	100%
201-55-5363	R&M Computer/Office Equip.	753	750	750	750	0%
201-55-5380	PROFESSIONAL DEVELOPMENT	86	2,500	2,612	3,500	40%
201-55-5381	Mileage Reimbursement	-	-	-	300	N/A
201-55-5384	Internet Service	-	2,000	-	-	-100%
201-55-5387	Special Event Supplies	350	375	375	1,000	167%
201-55-5579	Software License/Support	6,728	10,000	10,000	10,000	0%
201-55-5792	Multi Media	2,698	3,500	3,500	3,500	0%
201-55-5793	E-Books - Subscription/Misc.	-	5,500	5,500	5,500	0%
201-55-5900	Library Books	21,309	18,000	18,000	20,000	11%
201-55-5901	Library Shelving & Furnishings	1,120	2,000	2,000	1,700	-15%
201-55-5902	Courier Service	1,568	2,500	1,927	2,000	-20%
201-55-5903	Grant Programs Expenditures	5,080	11,000	5,895	6,000	-45%
TOTAL		\$ 455,301	\$ 534,963	\$ 484,610	\$ 574,772	7%

STREET FUND



Street Fund

Overview

The Streets team provides a wide range of services to the community, including Street maintenance (asphalt patching, curb/gutter, sidewalk, and signage), snow and weather response, non-parks open space maintenance (mowing, tree trimming, and weed spraying), fleet maintenance (equipment, mowers, and vehicles), general facility maintenance, cemetery operations such as maintenance and internments, as well as miscellaneous in-house construction projects, such as concrete trails, street striping, asphalt paving, and stormwater infrastructure projects.

Responsibilities

- Street maintenance.
- Snow removal.
- Open Space maintenance.
- Fleet and facility maintenance.

2026 Goals

- Initiate and complete the reconstruction of Cleveland Avenue which includes extensive pedestrian safety improvements, increased parking, improved pedestrian amenities and lighting, new landscaping, ADA compliant sidewalks, ramps and parking, and improved drainage infrastructure.
- Conduct Pavement Condition Assessment and continued implementation of the Pavement Preventive Maintenance Program.
- Launch multi-year Town wide Street Rehabilitation Program based on pavement assessment findings.
- Purchase a used snowplow, snow boxer attachment, and loader snow blade to support an improved level of snow removal on Cleveland Avenue under new CDOT maintenance agreement.

2025 Key Accomplishments

- Finalized the multi-year design of the Cleveland Ave. Construction Project.
- Completed the annual Paving Preventative Maintenance Project, crack sealing.
- Old Town Street program completion (multi-year program to repair aging streets sidewalks, and curb and gutter).
- Performed annual hot mix asphalt (HMA) patching throughout Town including several large patches in Wellington West (26 tons of HMA placed).

Street Fund
Fund Balance

	2024	2025	2026
	Actual	Estimated	Budget
Beginning Fund Balance	\$ 5,013,019	\$ 4,621,518	\$ 5,219,448
Operations			
Revenue	1,894,101	2,456,878	2,218,249
Transfers In	-	-	-
Total Revenue	1,894,101	2,456,878	2,218,249
Expenditures			
Debt Service	894,329	1,022,722	1,104,910
Transfers Out - Admin Overhead	-	-	-
Total Expenditure	310,071	434,774	442,349
	1,204,400	1,457,495	1,547,259
Net Operations	689,701	999,383	670,990
Capital			
Loan Proceeds	-	-	-
Capital Grants	-	100,000	3,094,624
Capital Projects	1,081,203	501,452	7,557,385
Net Capital	(1,081,203)	(401,452)	(4,462,761)
Revenue Over Expenditure	(391,501)	597,931	(3,791,771)
Ending Fund Balance	\$ 4,621,518	\$ 5,219,448	\$ 1,427,678

Revenues

	2024	2025	2025	2026	Change
	Actual	Budget	Estimated	Budget	
203-01-3130 Sales Tax	707,914	726,750	731,940	746,257	3%
203-01-3140 Use Tax - Building Materials	-	-	78,884	54,990	N/A
203-01-3315 Motor Vehicle Use Tax	772,449	888,407	763,986	857,506	-3%
203-01-3335 Highway Users Tax	211,136	376,552	545,815	385,732	2%
203-04-3343 Street Cut Permits	50,409	15,000	67,485	1,500	-90%
203-04-3350 Developer Road Fee Escrow	-	24,000	7,402	14,400	-40%
203-04-3376 BP Road Impact Fee	45,700	159,600	75,751	73,636	-54%
203-05-3420 Land Use Fees	3,036	-	470	-	N/A
203-08-3610 Investment Earnings	102,292	65,000	83,646	83,227	28%
203-08-3910 Sale of Assets	1,165	1,000	1,500	1,000	0%
TOTAL	\$ 1,894,101	\$ 2,256,309	\$ 2,356,878	\$ 2,218,249	-2%
203-08-3350 Grants	-	3,580,269	100,000	3,094,624	

Expenditures

	2024	2025	2025	2026	Change
	Actual	Budget	Estimated	Budget	
203-34-5100 Wages & Salaries	449,252	482,745	496,548	509,567	6%
203-34-5102 Benefits	168,508	184,272	169,149	203,476	10%
203-34-5110 On-Call Stipend	8,400	8,600	8,600	8,600	0%
203-34-5233 R&M- Machinery & Equip. Parts	1,287	3,567	-	-	-100%
203-34-5240 Street Paint, Signs, & Parts	22,503	40,000	31,000	40,000	0%
203-34-5341 Electricity for Street Lights	200,524	210,000	211,852	219,267	4%
203-34-5342 Water	700	15,000	628	1,000	-93%
203-34-5344 Natural Gas	1,072	-	7,606	8,000	N/A
203-34-5370 Safety Workwear & Equipment	3,116	5,000	5,000	7,000	40%
203-34-5397 Weed Control	245	6,000	3,500	5,000	-17%
203-34-5422 Small Tools	13,966	9,000	9,338	9,000	0%
203-34-5423 Sand & Gravel & Roadbase	585	-	-	-	N/A
203-34-5424 Street Construction Material	12,873	10,000	9,500	10,000	0%
203-34-5426 WEATHER RESPONSE MANAGEMENT	4,348	8,000	8,000	8,000	0%
203-34-5427 SNOW MANAGEMENT MATERIALS	1,265	30,000	20,000	30,000	0%
203-34-5428 STREET MAINTENANCE	755	35,000	30,000	35,000	0%

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Change
203-34-5453	R&M Supplies - Street Sweeper	137	-	-	-	N/A
203-34-5458	R&M Landscape	-	5,000	5,000	5,000	0%
203-34-5533	Equipment Rental	2,075	3,000	2,500	3,000	0%
203-34-5941	Safety & First Aid Kits	2,718	4,900	4,500	3,000	-39%
TOTAL		\$ 894,329	\$ 1,060,084	\$ 1,022,722	\$ 1,104,910	4%



WATER FUND



Water Fund

Overview

The Water Treatment Utility team is responsible for treating and distributing more than 300 million gallons of safe, clean drinking water each year. This is achieved through the operation and maintenance of a surface water treatment facility and a groundwater filtration unit, ensuring reliability and compliance with all regulatory standards.

Responsibilities

- Water treatment & water quality testing.
- Infrastructure and equipment maintenance.
- Source water monitoring & regulatory compliance.
- Maintain strong working relationship with North Poudre Irrigation Company.

2026 Goals

- Our priority is delivering safe, high-quality drinking water through ongoing improvements in treatment, infrastructure, and operations.
- Upgrade Wilson Wellhouse to enhance safety and maintenance access.
- Automated Metering Infrastructure: Upgrade 1,000+ water meters to smart meters with radio communication, build supporting infrastructure, and integrate with billing system to boost efficiency and transparency.
- Complete design and start construction of Water Plant Admin and Lab Expansion to enhance operations and testing.
- Alternative Water Source and Distribution Master Planning to evaluate the feasibility of new water supply options and explore regional partnerships.
- Install Automatic Transfer Switch at source water pump station to ensure seamless transition from grid power to generator power during outages.
- Install a new flow meter for the 1 MG tank to ensure accurate tracking of water and maintain compliance with CDPHE standards.
- Caustic Injection Automation: Add automated systems to maintain balanced pH levels, ensuring safe and high-quality drinking water.

2025 Key Accomplishments

- Replaced 60-foot underground sample line in-house, cutting contractor costs and improving sample accuracy for regulatory compliance.
- Started weekly geosmin testing in May 2025; results confirm ozone and carbon filters fully remove it, ensuring great-tasting water.
- Installed 390 feet of new raw water line and backflow device in-house.

Water Fund
Fund Balance

	2024	2025	2026
	Actual	Estimated	Budget
Beginning Fund Balance	\$ 18,863,318	\$ 10,876,417	\$ 13,510,383
Operations			
Revenue	7,097,098	7,130,129	6,867,974
Transfers In - General Fund (10% Max)	600,000	690,000	-
Total Revenue	7,697,098	7,820,129	6,867,974
Expenditures			
Debt Service	3,265,472	2,722,635	3,276,143
Transfers Out - Admin Overhead	1,464,694	1,462,016	1,321,951
Total Expenditure	393,500	448,394	496,797
	5,123,666	4,633,046	5,094,891
Net Operations	2,573,432	3,187,083	1,773,083
Capital			
Loan Proceeds	2,891,721	10,000	-
Capital Grants	-	-	-
Capital Projects	13,452,054	563,117	3,717,500
Net Capital	(10,560,333)	(553,117)	(3,717,500)
Revenue Over Expenditure	(7,986,901)	2,633,966	(1,944,417)
Ending Fund Balance	\$ 10,876,417	\$ 13,510,383	\$ 11,565,966

Fund Reserves - 2026

	Impact Fee	Raw Water	Operations	Fund Balance
Beginning Fund Balance	\$ 3,944,931	\$ 6,750,235	\$ 2,815,218	\$ 13,510,383
Revenue	\$ 584,537	\$ 1,253,837	\$ 5,029,600	\$ 6,867,974
Transfers In - General Fund (10% Max)	\$ -	\$ -	\$ -	\$ -
Intrafund Loans	\$ (300,000)	\$ 600,000	\$ (300,000)	\$ -
Loan Proceeds	-	-	-	-
Total Revenue	284,537	1,853,837	4,729,600	6,867,974
Expenditures	-	-	3,276,143	3,276,143
Debt Service	564,893	-	757,059	1,321,951
Transfers Out - Capital Projects	1,129,923	1,017,655	1,569,923	3,717,500
Transfers Out - Admin Overhead	-	-	496,797	496,797
Total Expenditures	1,694,815	1,017,655	6,099,921	8,812,391
Revenue over Expenditure	(1,410,278)	836,182	(1,370,321)	(1,944,417)
Ending Fund Balance	\$ 2,534,652	\$ 7,586,417	\$ 1,444,897	\$ 11,565,966

Revenues

	2024	2025	2025	2026	Change
	Actual	Budget	Estimated	Budget	
204-02-3444 BP Raw Water Fee	892,279	3,350,000	1,137,653	1,253,837	-63%
204-02-3446 Tap Fees	438,360	1,242,734	385,480	407,349	-67%
204-03-3441 Water Sales	5,031,872	5,465,968	5,205,000	4,925,000	-10%
204-03-3442 Shut-Off/Recon./Late/NSF/Trans	53,137	51,800	84,000	75,600	46%
204-03-3443 Hydrant Water Sales	(416)	-	16,135	-	N/A
204-03-3445 Raw Water Leases	11,160	10,000	1,938	2,000	-80%
204-03-3447 Bulk Water Sales	43,414	25,000	48,000	26,250	5%
204-04-3610 Investment Earnings	623,974	178,078	243,478	177,188	-1%
204-04-3690 Miscellaneous Revenue	1,544	-	7,506	-	N/A
204-04-3910 Sale of Assets	762	1,000	782	750	-25%

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Change
204-05-3420	Land Use Fees	1,012	-	157	-	N/A
TOTAL		\$ 7,097,098	\$ 10,324,580	\$ 7,130,129	\$ 6,867,974	-33%
204-04-3650	Loan Proceeds	2,891,721	-	10,000	-	

Expenditures						
		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Change
204-34-5100	Wages & Salaries	451,894	542,834	496,839	570,246	5%
204-34-5102	Benefits	177,378	209,984	179,938	220,218	5%
204-34-5110	On-Call Stipend	11,600	11,800	11,800	11,800	0%
204-34-5221	Chemicals	180,116	300,000	155,000	225,000	-25%
204-34-5227	Propane	28,852	50,000	48,000	60,000	20%
204-34-5229	Permit and Program Fees	2,672	3,000	3,000	3,000	0%
204-34-5231	Fuel, Oil & Grease	6,222	10,500	8,100	10,000	-5%
204-34-5233	R&M- Machinery & Equip. Parts	13,196	18,963	18,000	19,600	3%
204-34-5241	Shop Supplies	1,826	2,500	2,500	2,500	0%
204-34-5321	Utility Billing Printing	25,670	25,000	28,618	30,049	20%
204-34-5334	Water Testing	23,314	90,000	12,000	20,000	-78%
204-34-5339	On-Line Utility Bill Pay-Fees	29,092	32,500	38,330	37,890	17%
204-34-5341	Electricity	118,879	120,000	137,884	142,710	19%
204-34-5345	Telephone Service	855	925	954	800	-14%
204-34-5352	Water Resource Legal Services	12,855	35,000	15,000	25,000	-29%
204-34-5353	Water Efficiency Program	7,007	15,000	10,000	15,000	0%
204-34-5356	Professional Services	28,181	45,000	35,000	45,000	0%
204-34-5363	R&M Computer Equipment	6,592	7,000	7,000	7,000	0%
204-34-5370	Safety Workwear & Equipment	7,467	10,000	6,500	8,000	-20%
204-34-5380	PROFESSIONAL DEVELOPMENT	5,583	12,000	5,500	12,000	0%
204-34-5381	Mileage Reimbursement	-	-	-	100	N/A
204-34-5384	Internet Service	1,468	2,000	1,672	1,400	-30%
204-34-5398	Trash	-	-	-	1,330	N/A
204-34-5422	Small Tools	1,350	7,000	7,000	8,000	14%
204-34-5423	Construction Material	885	3,000	3,000	8,000	167%
204-34-5430	DISTRIBUTION SYS EMR REPAIR	-	15,000	8,000	20,000	33%
204-34-5432	R&M Nano & Wells	-	-	-	15,000	N/A
204-34-5433	R&M Plant	64,396	70,000	70,000	60,000	-14%
204-34-5434	R&M Distribution	62,580	70,000	50,000	60,000	-14%
204-34-5437	R&M SCADA	9,368	50,000	25,000	30,000	-40%
204-34-5440	Sludge Removal	127,410	125,000	5,000	10,000	-92%
204-34-5455	Lab Supplies	8,236	17,000	9,000	12,000	-29%
204-34-5512	Insurance-Property Related	-	-	-	-	N/A
204-34-5513	Insurance Deductible	-	5,000	-	5,000	0%
204-34-5533	Equipment Rental	25	2,500	4,000	2,500	0%
204-34-5579	Software Subscriptions	21,230	25,000	12,000	15,000	-40%
204-34-5593	NPIC Water Lease Agreement	1,788,151	2,909,000	1,250,000	1,500,000	-48%
204-34-5597	RAW WATER FEES AND ASSESSMENTS	15,123	20,000	17,000	20,000	0%
204-34-5903	Water Meters - New Homes	20,000	16,000	16,000	14,000	-13%
204-34-5941	Safety & First Aid Kits	835	3,250	3,000	3,000	-8%
204-34-5969	Lab Equipment	5,163	25,000	22,000	25,000	0%
TOTAL		\$ 3,265,472	\$ 4,906,756	\$ 2,722,635	\$ 3,276,143	-33%

Debt Service					
		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
204-90-5630	D19AX116 Loan Principal (WTF)	1,091,978	1,109,550	1,109,550	1,129,785
204-90-5631	D19AX116 Loan Interest (WTF)	372,716	352,466	352,466	192,166



SEWER FUND



Sewer Fund

Overview

The Water Reclamation Utility team treats more than 200 million gallons of wastewater annually, safeguarding public health and protecting the environment. Through advanced treatment processes, the team ensures wastewater is safely processed and discharged in compliance with rigorous state and federal health and environmental standards.

Responsibilities

- Wastewater treatment & water quality testing.
- Sludge management.
- Infrastructure and equipment maintenance & regulatory compliance.

2026 Goals

- Our top priority is to consistently meet or exceed all regulatory compliance requirements, ensuring the highest standards of environmental protection and public health.
- Advance the Viewpoint Lift Station project, to include completing environmental permitting and progressing design work, funded through Congressional Direct Spending. Ensure all regulatory and grant compliance requirements are met through the process.
- Install an airblast cleaning system to replace manual weekly cleaning of dissolved oxygen probes. This upgrade improves operational efficiency, reduces labor hours, and includes all necessary electrical components for seamless integration with existing infrastructure.
- Install or upgrade generator and transfer equipment to ensure uninterrupted operations during power outages and improve overall system resiliency.

2025 Key Accomplishments

- Reached final completion on the Water Reclamation Facility Expansion project, increasing treatment capacity and improving operational efficiency to meet current and future community needs.
- Replaced roofs on two critical buildings, the Laboratory and the RAS/WAS building, protecting assets and ensuring long-term reliability.
- In 2025, staff gained hands-on experience with new Water Reclamation Facility technologies, building on 2024 vendor training to ensure proficient operation and optimization.

Sewer Fund
Fund Balance

	2024	2025	2026
	Actual	Estimated	Budget
Beginning Fund Balance	\$ 5,152,711	\$ 3,404,248	\$ 3,811,989
Operations			
Revenue	3,262,687	3,303,430	3,254,134
Transfers In - General Fund (10% Max)	300,000	330,000	-
Total Revenue	3,562,687	3,633,430	3,254,134
Expenditures			
Debt Service	1,287,672	4,281,667	1,565,364
Transfers Out - Admin Overhead	2,468,119	2,469,649	2,470,492
Total Expenditure	393,500	422,243	465,336
	4,149,290	7,173,558	4,501,192
Net Operations	(586,604)	(3,540,129)	(1,247,058)
Capital			
Loan Proceeds	14,654,105	8,598,492	172,000
Capital Grants	-	-	-
Capital Projects	15,815,964	4,650,623	330,101
Net Capital	(1,161,859)	3,947,869	(158,101)
Revenue Over Expenditure	(1,748,463)	407,741	(1,405,159)
Ending Fund Balance	\$ 3,404,248	\$ 3,811,989	\$ 2,406,830

Revenues

	2024	2025	2025	2026	Change
	Actual	Budget	Estimated	Budget	
205-02-3350 Developer Sewer Fee Escrow	-	30,520	20,601	18,312	-40%
205-02-3446 Tap Fees	399,098	1,129,400	299,912	379,126	-66%
205-03-3445 Sewer User Fees	2,311,492	2,395,711	2,778,168	2,653,716	11%
205-04-3610 Investment Earnings	548,555	250,000	204,000	202,980	-19%
205-04-3910 Sale of Assets	-	-	200	-	N/A
205-05-3420 Land Use Fees	3,542	-	549	-	N/A
TOTAL	\$ 3,262,687	\$ 3,805,631	\$ 3,303,430	\$ 3,254,134	-14%
205-04-3650 Bond/Loan Proceeds	14,654,105	1,130,005	8,598,492	172,000	
205-04-3675 Intergovernmental Grants/Loans	-	137,500	-	-	

Expenditures

	2024	2025	2025	2026	Change
	Actual	Budget	Estimated	Budget	
205-34-5100 Wages & Salaries	501,010	503,809	510,172	539,082	7%
205-34-5102 Benefits	185,576	176,201	175,240	211,038	20%
205-34-5110 On-Call Stipend	13,300	11,800	11,800	11,800	0%
205-34-5221 Chemicals	16,917	35,000	45,000	65,000	86%
205-34-5228 Permit and Program Fees	4,097	5,000	5,000	5,000	0%
205-34-5231 Fuel, Oil & Grease	4,321	10,000	10,000	10,000	0%
205-34-5233 R&M- Machinery & Equip. Parts	24,407	52,118	30,000	35,000	-33%
205-34-5241 Shop Supplies	2,338	1,500	1,500	1,500	0%
205-34-5321 Utility Billing Printing	18,217	18,000	19,567	20,545	14%
205-34-5339 On-Line Utility Bill Pay Fees	20,703	22,500	27,166	26,863	19%
205-34-5341 Electricity	257,003	350,000	215,341	235,683	-33%
205-34-5342 Water	11,441	8,500	3,840	4,032	-53%
205-34-5344 Natural Gas	23,510	20,000	65,352	60,000	200%
205-34-5345 Telephone Service	-	-	1,998	2,100	N/A
205-34-5356 Professional Services	8,233	25,000	20,000	20,000	-20%
205-34-5363 R&M Computer Equipment	4,133	5,000	4,800	8,000	60%
205-34-5370 Safety Workwear & Equipment	11,028	20,000	10,000	10,000	-50%
205-34-5380 PROFESSIONAL DEVELOPMENT	5,416	11,500	5,500	6,500	-43%
205-34-5381 Mileage Reimbursement	-	-	-	100	N/A

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Change
205-34-5384	Internet Service	6,153	6,500	6,500	8,000	23%
205-34-5398	Trash	-	-	-	3,620	N/A
205-34-5422	Small Tools	1,904	10,000	7,500	7,500	-25%
205-34-5423	Construction Material	-	3,000	-	1,000	-67%
205-34-5431	R&M PUMPS	4,858	25,000	25,500	25,000	0%
205-34-5432	R&M SCADA	6,068	25,000	5,000	18,000	-28%
205-34-5433	R&M Plant	36,808	50,000	50,000	40,000	-20%
205-34-5434	R&M Collections	21,036	15,000	6,000	15,000	0%
205-34-5436	Collection System Emergency Repair	-	-	-	15,000	N/A
205-34-5440	Sludge Disposal	35,884	50,000	57,000	50,000	0%
205-34-5455	Lab Supplies	4,050	12,000	2,500	7,500	-38%
205-34-5512	Insurance-Property Related	1,733	5,870	-	-	-100%
205-34-5513	Insurance Deductible	-	5,000	-	5,000	0%
205-34-5533	Equipment Rental	5	2,500	10,000	3,000	20%
205-34-5554	Sewer Testing	28,621	45,000	40,000	40,000	-11%
205-34-5579	Software Subscriptions & Supp.	23,338	45,000	10,000	45,000	0%
205-34-5941	Safety & First Aid Kits	1,317	3,000	5,500	4,500	50%
205-34-5969	Lab Equipment	4,247	7,000	2,000	5,000	-29%
TOTAL		\$ 1,287,672	\$ 1,585,798	\$ 1,389,775	\$ 1,565,364	-1%

Debt Service						
		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	
205-90-5618	W22AX116 Loan Principal (WRF)	936,944	255,000	968,724	1,000,567	
205-90-5619	W22AX116 Loan Interest (WRF)	1,405,230	1,600,000	1,374,980	1,343,980	
205-90-5621	W22F467 Loan Principal (WRF)	81,958	137,500	83,192	84,445	
205-90-5622	W22F467 Loan Interest (WRF)	43,987	150,000	42,753	41,500	

DRAINAGE FUND



Drainage Fund

Overview

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

Responsibilities

- Stormwater infrastructure maintenance.
- Floodplain management.
- Partnership with the Boxelder Stormwater Authority.

2026 Goals

- Continue the proactive replacement of failing storm drainage pans throughout town to improve surface water flow, reduce localized flooding, and extend the life of adjacent roadway infrastructure.
- Implement the first project from the Stormwater Master Plan to construct additional drainage inlets along the Garfield Street storm drain near the intersection of 4th Street and Garfield.
- Construct the Cleveland Avenue stormwater outfall as part of the Cleveland Avenue Construction project.
- Conduct necessary maintenance projects on existing stormwater infrastructure in order to maintain hydraulic capacity and ensure the longevity of the structures.

2025 Key Accomplishments

- Repaired the Sage Meadows Stormwater Pump Station.
- Constructed the in-house designed repair of the Coal Creek off channel weir and basin outfall structure.

Drainage Fund**Fund Balance**

	2024	2025	2026
	Actual	Estimated	Budget
Beginning Fund Balance	\$ 1,640,072	\$ 1,613,209	\$ 1,646,951
Operations			
Revenue	789,974	786,118	785,402
Transfers In - General Fund (10% Max)	-	-	-
Total Revenue	789,974	786,118	785,402
Expenditures			
Debt Service	498,452	500,995	526,688
Transfers Out - Admin Overhead	-	-	-
Total Expenditure	112,342	122,846	134,267
	610,794	623,842	660,956
Net Operations	179,180	162,276	124,446
Capital			
Loan Proceeds	-	-	-
Capital Grants	-	-	1,349,462
Capital Projects	206,043	128,534	2,225,079
Net Capital	(206,043)	(128,534)	(875,617)
Revenue Over Expenditure	(26,863)	33,742	(751,171)
Ending Fund Balance	\$ 1,613,209	\$ 1,646,951	\$ 895,780

Revenues

	2024	2025	2025	2026	Change
	Actual	Budget	Estimated	Budget	
207-02-3451 TOW Strm Drn BP Impact	16,400	43,200	13,813	15,200	-65%
207-02-3453 AUTH Storm Drn BP Impact	18,040	47,520	17,985	16,720	-65%
207-03-3449 TOW Storm Drain Utility fees	276,246	273,138	276,000	276,000	1%
207-03-3452 AUTH Storm Drain Utility Fees	419,815	413,779	420,000	420,000	2%
207-05-3420 Land Use Fees	3,542	-	549	-	N/A
207-08-3610 Investment Earnings	55,930	35,000	57,770	57,482	64%
TOTAL	\$ 789,974	\$ 812,637	\$ 786,118	\$ 785,402	-3%
207-08-3364 Grant	-	888,817	-	1,349,462	

Expenditures

	2024	2025	2025	2026	Change
	Actual	Budget	Estimated	Budget	
207-34-5231 Fuel, Oil & Grease	1,044	2,600	2,600	3,500	35%
207-34-5233 R&M-Machinery & Equipment	-	-	-	10,000	N/A
207-34-5321 Utility Billing Printing Serv.	6,448	6,500	7,066	7,420	14%
207-34-5339 On-Line Utility Bill Pay-Fee	7,482	8,000	9,814	9,705	21%
207-34-5341 Electricity	581	600	558	578	-4%
207-34-5356 Professional Services	-	20,000	15,500	20,000	0%
207-34-5459 R&M Drainage Facilities	-	30,000	25,000	30,000	0%
207-34-5522 Authority Utilities Payments	414,973	413,779	421,417	426,441	3%
207-34-5524 Authority Impact Fees	66,628	47,520	18,040	17,545	-63%
207-34-5533 Equipment Rental	1,296	1,000	1,000	1,500	50%
TOTAL	\$ 498,452	\$ 529,999	\$ 500,995	\$ 526,688	-1%

PARK FUND



Park Fund

Overview

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.

Responsibilities

- Maintains and enhances nine parks.
- Maintain two dog parks.
- Maintains 3.5 miles of trails in town.
- Maintains 86 acres in town.
- Monitors and maintains irrigation systems throughout Town. Both domestic and non-potable.
- Maintains hardscape, trees, and landscaping.
- Ensure safety of our park and trails system.
- 24/7 on-call services for parks.
- Snow removal.

2026 Goals

- Finalize Parks, Recreation, Open Space, and Trail Masterplan and Community Center Feasibility Study. Complete and adopt the comprehensive Master Plan and Feasibility Study to guide future investments, programming, and development of parks, trails, open spaces, and community facilities.
- Continue the phased replacement of soft-surface trails with concrete trails, while maintaining adjacent soft trail options to support diverse recreational uses and improve accessibility.
- Replace aging medium-sized mower to ensure efficient park maintenance operations, reduce downtime, and support sustainable turf management practices.

2025 Key Accomplishments

- Kicked off Parks, Recreation, Open Space, and Trail Masterplan and Community Center Feasibility Study and held numerous public engagement opportunities.
- Per Colorado Clean Air Act and change small tools to electric under 10 horsepower.
- Proper and timely tree trimming and replacement will be a priority.
- Continue to prioritize safety improvements required by CIRSA.
- Smart Irrigation Controls will be installed within our Parks. This will allow us to see irrigation usage in a timely manner and catch leaks earlier. 3 controllers installed that saved around \$20,000 of water.
- Installation of rain sensor for irrigation.
- Creation of infrastructure replacement program.
- Will continue to promote the Veterans Memorial Plaza.

Recreation Department

Overview

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.

Responsibilities

- Sports and activities programming.
- Support Town events.
- Community engagement.
- Parks 'N Play Days.
- Develop new programming based on resident requires.
- Partner with outside agencies to improve engagement and programming.

2026 Goals

- Continue to build out adaptive recreation programming.
- Increase recreation programming for the community to meet needs. Specifically to impact program areas that are underserved.
- Continue to host community engagement opportunities like Movies in the Park and Park 'N Play.
- Ongoing partnerships with Poudre School District to offer programming to students.

2025 Key Accomplishments

- Hosted 6 Movies in the Park.
- Hosted two IPGSA girl's fast pitch mini-tournament, which brought over 500 participants and family members each weekend.
- Partnered with Poudre School District for Recreation activities at the schools.
- Hosted Triple Crown Baseball Tournament that brought in 500+ participants and family members.
- Expanded programming to include Zumba and more available Yoga classes.

Park Fund
Fund Balance

	2024	2025	2026
	Actual	Estimated	Budget
Beginning Fund Balance	\$ 2,261,963	\$ 2,019,420	\$ 1,458,763
Operations			
Revenue	1,734,162	1,545,331	1,534,468
Transfers In	-	-	-
Total Revenue	1,734,162	1,545,331	1,534,468
Expenditures			
Debt Service	1,329,323	1,467,276	1,603,777
Transfers Out - Admin Overhead	291,915	269,500	-
Total Expenditure	1,813,153	1,973,862	1,860,256
Net Operations	(78,991)	(428,531)	(325,788)
Capital			
Loan Proceeds	-	-	-
Capital Grants	-	40,215	-
Capital Projects	163,552	172,341	185,000
Net Capital	(163,552)	(132,126)	(185,000)
Revenue Over Expenditure	(242,543)	(560,657)	(510,788)
Ending Fund Balance	\$ 2,019,420	\$ 1,458,763	\$ 947,975

Revenues

	2024	2025	2025	2026	Change
	Actual	Budget	Estimated	Budget	
210-01-3130 Sales Tax	579,307	594,721	598,968	635,572	7%
210-01-3140 Use Tax Building Materials	95,996	136,000	64,553	45,000	-67%
210-01-3315 Motor Vehicle Use Tax	158,213	181,963	156,478	143,724	-21%
210-01-3700 Open Space Sales Tax	435,160	413,948	412,955	405,000	-2%
210-02-3381 Trail Impact Fee	18,450	48,600	13,140	17,100	-65%
210-02-3620 BP Park Impact Fee	41,000	108,000	29,000	38,000	-65%
210-05-3174 Field Rentals	3,577	-	10,060	6,000	N/A
210-05-3175 Recreation Fees	163,999	108,600	129,473	118,374	9%
210-05-3177 Batting Cages Fees/Sales	2,009	-	2,886	2,000	N/A
210-05-3178 Card Processing Fee Recovery	-	-	1,872	2,000	N/A
210-08-3190 WCP Veterans Memorial Plaza	-	-	2,011	-	N/A
210-08-3610 Investment Earnings	146,758	95,000	120,802	120,198	27%
210-08-3623 Cash-In-Lieu of Public Lands	87,500	-	-	-	N/A
210-08-3690 Miscellaneous Revenue	457	-	-	-	N/A
210-08-3910 Sale of Assets	1,735	-	2,433	1,000	N/A
210-08-3913 Parks & Rec Sponsorships	-	-	700	500	N/A
TOTAL	\$ 1,734,162	\$ 1,686,832	\$ 1,545,331	\$ 1,534,468	-9%
210-08-3505 Misc. Grants / Contributions	-	-	40,215	-	

Expenditures

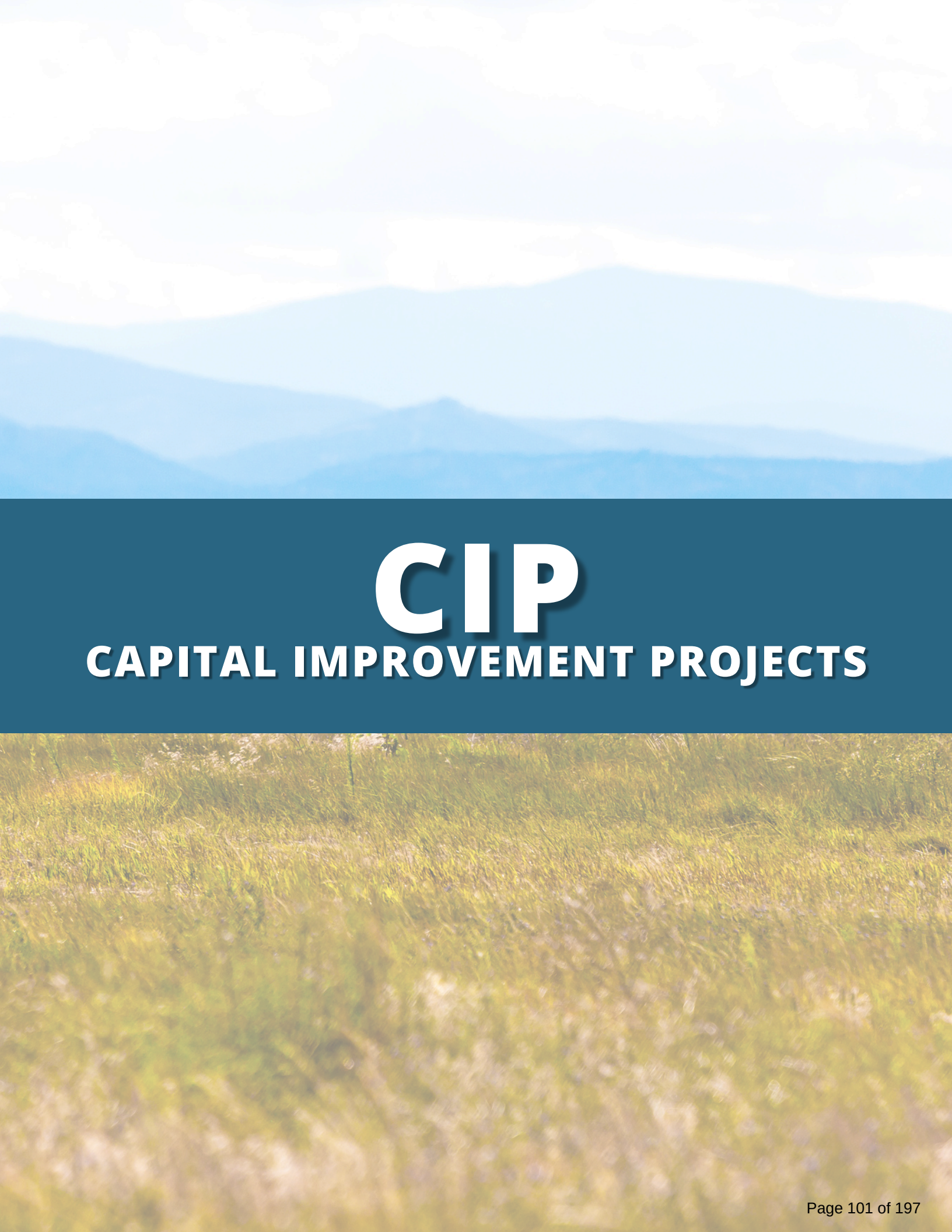
	2024	2025	2025	2026	Change
	Actual	Budget	Estimated	Budget	
Parks					
210-34-5100 Wages & Salaries	227,642	277,156	283,530	297,237	7%
210-34-5101 Seasonals - Parks & Recreation	7,037	33,000	10,000	118,000	258%
210-34-5102 Benefits	81,876	100,690	106,882	125,574	25%
210-34-5110 On-Call Stipend	5,000	5,200	5,200	5,200	0%
210-34-5111 Vandalism	838	1,000	9,500	10,000	900%
210-34-5112 Horticulture	1,889	3,000	2,900	3,000	0%
210-34-5221 Pond Chemicals	4,986	3,000	3,100	3,100	3%
210-34-5231 Fuel, Oil & Grease	13,975	9,000	13,500	15,000	67%
210-34-5233 R&M - Machinery & Equip. Parts	17,818	23,813	24,000	24,000	1%
210-34-5237 Irrig. Sys. Supplies/Repairs	40,703	38,000	37,500	41,000	8%

Parks (continued)		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Change
210-34-5239	R&M - Wells, Well Houses, Splash Pad	185	8,000	10,500	10,000	25%
210-34-5241	Shop Supplies	1,884	2,100	2,000	2,000	-5%
210-34-5251	Tree Care	-	-	-	45,000	N/A
210-34-5252	Tree Replacement & Trimming	41,526	30,000	25,000	-	-100%
210-34-5253	Tree Spraying	17,310	20,000	12,000	-	-100%
210-34-5254	R&M - Parks & Playground	30,919	32,000	32,000	32,000	0%
210-34-5256	Splash Pad Chemicals	1,574	1,100	1,600	1,600	45%
210-34-5341	Irrigation Electricity	5,068	4,500	7,000	7,000	56%
210-34-5342	Water	71,867	50,000	24,000	40,000	-20%
210-34-5343	Sewer	1,175	1,000	1,800	1,800	80%
210-34-5344	Natural Gas	1,111	1,000	3,500	4,500	350%
210-34-5346	Storm Drainage	2,256	1,250	3,490	3,500	180%
210-34-5356	Professional Services	2,002	2,000	2,000	-	-100%
210-34-5365	Toilet Rental	19,096	27,730	27,730	30,750	11%
210-34-5366	Services - Parks & Lawn Care	73,670	70,000	70,000	50,000	-29%
210-34-5370	Safety Workwear & Equipment	871	1,200	1,200	1,500	25%
210-34-5372	Uniforms	1,042	2,500	2,450	2,750	10%
210-34-5380	PROFESSIONAL DEVELOPMENT	4,193	5,000	5,000	5,500	10%
210-34-5381	Mileage Reimbursement	-	-	-	100	N/A
210-34-5397	Weed Control	167	250	450	600	140%
210-34-5422	Small Tools	5,538	10,000	11,150	11,000	10%
210-34-5423	Sand, Gravel, Mulch, Seed	11,806	10,000	7,500	11,000	10%
210-34-5512	Insurance-Property Related	5,729	20,028	-	-	-100%
210-34-5513	Insurance Deductible	-	5,000	5,000	5,000	0%
210-34-5533	Equipment Rental	1,395	3,000	2,500	3,000	0%
210-34-5941	Safety & First Aid Kits	3,664	4,000	3,100	4,000	0%
210-34-5942	Minor Park Improvements	64,183	65,000	65,000	65,000	0%
TOTAL		\$ 769,994	\$ 870,517	\$ 822,082	\$ 979,711	13%

Expenditures						
Recreation		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Change
210-51-5100	Wages & Salaries	231,062	275,846	279,863	293,687	6%
210-51-5101	Seasonals	100,839	85,000	80,000	-	-100%
210-51-5102	Benefits	88,299	106,100	103,481	118,878	12%
210-51-5110	On-Call Stipend	3,600	5,200	5,200	5,200	0%
210-51-5130	Start Smart Baseball	-	800	800	1,000	25%
210-51-5131	Start Smart Basketball	-	640	640	750	17%
210-51-5132	Start Smart Flag Football	-	960	960	1,050	9%
210-51-5133	Start Smart Soccer	-	1,800	1,800	2,000	11%
210-51-5135	Youth Sports Apparel	4,089	5,100	4,700	5,300	4%
210-51-5140	Youth Soccer	1,667	3,500	3,300	3,500	0%
210-51-5142	Youth Football	1,612	1,500	1,500	1,500	0%
210-51-5144	Youth Baseball	2,779	7,000	7,000	8,000	14%
210-51-5145	Youth Softball	3,204	3,500	7,500	8,000	129%
210-51-5146	Youth Basketball	768	1,025	1,000	1,050	2%
210-51-5148	Youth Volleyball	409	1,500	2,500	3,000	100%
210-51-5149	Youth Tennis	-	500	500	600	20%
210-51-5155	External Programming Subsidy	-	4,000	1,000	4,000	0%
210-51-5156	Senior Programs	-	2,000	1,000	2,000	0%
210-51-5157	Adult Basketball	25	800	800	800	0%
210-51-5158	Adult Kickball	10	500	-	500	0%
210-51-5161	Adult Tennis	-	500	500	500	0%
210-51-5162	Adult Softball	3,344	3,500	4,700	4,500	29%
210-51-5164	Adult Volleyball	342	1,000	850	1,000	0%
210-51-5165	NCSO Referees Admin Fee	8,705	8,000	8,000	8,000	0%
210-51-5166	Instructor/Official Fees	21,805	30,000	25,000	30,000	0%
210-51-5168	Computer Equip./Software	17,278	17,000	16,000	18,000	6%
210-51-5181	Rec. Prog. Supplies/Exp.	12,804	14,000	14,500	16,000	14%
210-51-5183	Batting Cages - Maint. & Oper.	13,804	11,000	9,000	11,000	0%
210-51-5185	Ball Field/Cage Electricity	22,607	15,500	21,000	20,000	29%
210-51-5186	Infield Mix	-	10,000	8,000	10,000	0%

Recreation (continued)		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Change
210-51-5190	Yoga Classes	163	500	250	500	0%
210-51-5223	Operating Supplies	732	2,000	1,800	2,000	0%
210-51-5335	Dues & Subscriptions	2,590	2,590	2,300	3,000	16%
210-51-5372	Staff Uniforms	2,728	2,750	2,750	3,250	18%
210-51-5380	PROFESSIONAL DEVELOPMENT	5,465	5,000	5,000	5,000	0%
210-51-5392	Gym Rental	7,271	12,000	12,000	14,000	17%
210-51-5401	Marketing Services	1,332	10,000	10,000	11,000	10%
NEW	Zumba Classes	-	-	-	500	N/A
210-51-5513	Insurance Deductible	-	5,000	-	5,000	0%
TOTAL		\$ 559,329	\$ 657,611	\$ 645,194	\$ 624,065	-5%

Debt Service						
		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	
210-90-5630	WCP - Principal	260,866	253,000	253,000	-	
210-90-5632	WCP - Interest	31,048	16,500	16,500	-	



CIP

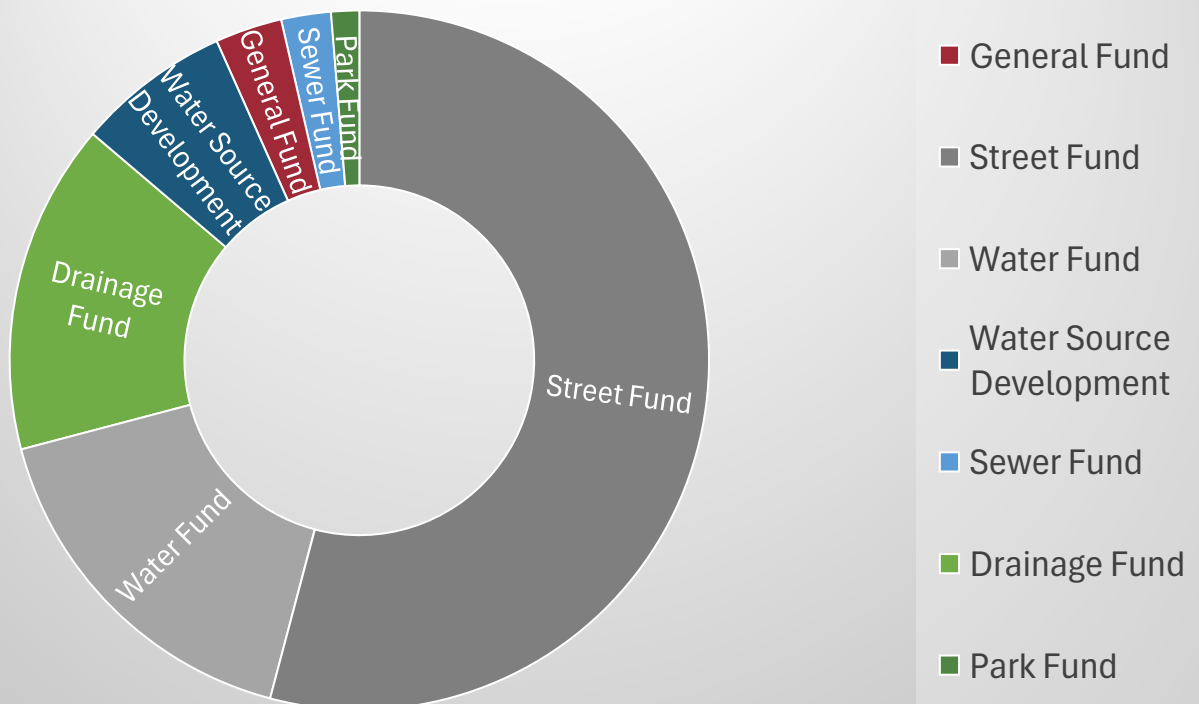
CAPITAL IMPROVEMENT PROJECTS

Capital Improvement Projects | Visual Summary

For 2026, the focus will be the Cleveland Avenue Construction Project, with construction anticipated to begin in the first quarter. This project has been made possible by securing a total of \$4,476,822 in grant funding through three distinct programs administered by the Colorado Department of Transportation (CDOT). By leveraging these state and federal grants, alongside support from the Wellington Main Street Program and the Safe Routes to School initiative, the Town has been able to significantly reduce its financial contribution to the project.

FUNDS	2026 Budget
General	\$445,000
Street	\$7,557,385
Water	\$2,699,845
Water Source Dev	\$1,017,655
Sewer	\$330,101
Drainage	\$2,225,079
Park	\$185,000
TOTAL	\$14,460,065

**2026 Budget
Capital Improvement Projects**



Capital Improvement Projects

The five-year Capital Improvement Projects (CIP) 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. The CIP is a comprehensive five-year program that focuses on achieving the Town of Wellington's Strategic Plan priorities of Grow Responsibly, Cultivate and Nurture Community Spaces, Foster Economic Vibrancy, and Ensure Strong Town Operations. Capital expenditures are the acquisition of capital assets. Capital items must cost more than \$25,000 and have an expected life of greater than three year.

Funding in 2026 is budgeted and adopted by the Board of Trustees. Funding in 2027-2030 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.

CAPITAL IMPROVEMENT FUNDING & ONGOING OPERATION IMPACTS

Resources for both ongoing operations and capital projects are not without limits and the capital planning must work in conjunction with the annual budget process. After a capital project is completed, the ongoing operation and maintenance appears in the operating budget for years to come and must be considered in the context of overall community needs. The decision to embark on a capital project or purchase capital equipment must be balanced with the demands of existing services.

Below is a list of revenue sources available for funding capital improvements. While some of these funds are earmarked for only capital improvement, others are available for general operations as well.

- 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.
- Streets Sales Tax
- Parks Sales Tax
- Grants – Revenues from grants are recorded in the Park Improvement, Conservation Trust, Capital Improvement and Utility Funds to be used for specific capital projects within those funds.
- Impact Fees – These fees on new construction are recorded in the three enterprise funds and have been updated to reflect rising costs of providing utilities to new growth.
- Lottery Funds – These revenues are recorded in the Conservation Trust Fund to be used for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site. The Town uses these funds to expand and maintain the trail system.

- Larimer County Open Space Tax – Revenues from this tax are recorded in the Park Improvement Fund to be used for capital acquisition and maintenance of open space projects in Larimer County only.

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.

Capital Projects | General Fund
Five Year Summary

GL	Project Name	2026	2027	2028	2029	2030
201-80-5750	Tract F	55,000				
201-80-5015	ADA Self- Evaluation & Transition Plan: Facilities/Parks/Programming/Events	80,000				
	ADA Self- Evaluation & Transition Plan: Right-of-way	-	95,000			
201-80-5945	6th Street Undergrounding/Lights Bonfire Subdivision DA	75,000				
	General Fund Contribution Saddleback Subdivision	-	45,120	56,400	64,296	65,424
	Public Works and Parks Admin Facility	-	250,000			
	Community Facility Development, Property Acquisition, and Grant Matching Funds	-	400,000	480,000		
	Cemetery Mapping - Cemetery Land & Survey Initiative	-	30,000			
	Cemetery - Columbarium	-				80,000
201-80-5070	Housing Action Plan and Comprehensive Plan Elements for Water Supply and Strategic Growth (required by SB24-174)	120,000				75,000
201-80-5071	Housing Affordability - Local Planning Capacity Grant	50,000	200,000			
201-80-5975	Update Landscape and Irrigation Standards (required for compliance with HB25-1113)	65,000				
	Business Development Incentives Feasibility Study	-	50,000			
	Economic Development Strategy	-		100,000		
	Downtown Entry Monumentation Design and Engagement	-		75,000		
	Downtown Entry Monumentation Construction	-			325,000	
	Housing Needs Assessment Update	-				75,000

TOTAL: \$ 445,000 \$ 1,070,120 \$ 711,400 \$ 389,296 \$ 295,424

2026 Capital Projects Details | General Fund

Project Title:	Tract F
Duration:	2024-2026
Strategic Plan:	Ensure Strong Town Operations
Description:	Stormwater retention pond improvements on 12.5 parcel along I-25 frontage road.
Ongoing Operating Impacts:	With final acceptance of the pond, the Town will be responsible for maintenance.

Project Title:	ADA Self- Evaluation & Transition Plan: Facilities/Parks/Programming/Events
Duration:	2026
Strategic Plan:	Grow Responsibly: Proactively maintain and improve utilities, streets, and built environment.
Description:	The self-evaluation reviews the town's public facilities, programs, services, activities and events to determine compliance with the ADA and identify any barriers to accessibility. The Transition Plan is a rolling fluid document that prioritizes the identified barriers and how they will be corrected.
Ongoing Operating Impacts:	There are no ongoing operational costs for this project, as it is a planning and compliance document that guides future improvements rather than implementing or maintaining physical infrastructure.

Project Title:	6th Street Undergrounding/Lights Bonfire Subdivision DA
Duration:	2026
Strategic Plan:	Grow Responsibly: Proactively maintain and improve utilities, streets, and built environment.
Description:	Reimbursement outlined in the development agreement (DA) for Bonfire Subdivision for powerline upsizing, undergrounding and street lighting installation.
Ongoing Operating Impacts:	The ongoing operating cost include paying for the street lighting usage.

Project Title:	Housing Action Plan and Comprehensive Plan Elements for Water Supply and Strategic Growth (required by SB24-174)
Duration:	2026
Strategic Plan:	Grow Responsibly: Improve housing diversity.
Description:	Housing Action Plan and Comprehensive Plan Elements for Water Supply and Strategic Growth are required to be adopted by 12/31/2026 (required by SB24-174). Seeking grant funds with a 25% matching requirement. Required to be updated at least every 5 years.
Ongoing Operating Impacts:	This project does not have ongoing operational costs because it is a planning effort to develop policy and implementation strategies.

Project Title:	Housing Affordability - Local Planning Capacity Grant
Duration:	2026-2027
Strategic Plan:	Grow Responsibly: Improve housing diversity.
Description:	Seeking grant funds available through Proposition 123 for professional services to assist with meeting requirements of legislative acts including land use code updates and policy recommendations for affordable housing incentives. Seeking grant funds with a 20% matching requirement.
Ongoing Operating Impacts:	This project does not have ongoing operational costs because it is an initiative focused on hiring professional services to complete specific legislative and policy updates.

Project Title:	Update Landscape and Irrigation Standards (required for compliance with HB25-1113)
Duration:	2026
Strategic Plan:	Grow Responsibly
Description:	Update Landscape and Irrigation Design Manual and Land Use Code Amendments for compliance with HB25-1113. Align code and standards with recommendations of the Comprehensive Plan Water Supply Element and Water Efficiency Plan. (required by 12/31/2027)
Ongoing Operating Impacts:	This project does not have ongoing operational costs because it is a planning effort to develop policy and implementation strategies.

Capital Projects | Street Fund
Five Year Summary

GL	Project Name	2026	2027	2028	2029	2030
203-80-5851	Pavement Preventive Maintenance	157,500	165,375	173,644	182,326	191,442
203-80-4009	Pavement Condition Assessment	115,000				
203-80-5997	Cleveland Ave Improvements - Design Phase Services	257,341				
203-80-5023	Street/Sidewalk Safety Improvements - Construction	374,850				
203-80-5024	Transportation Master Plan	150,000				
203-80-5884	Street Rehabilitation	750,000	1,575,000	1,653,750	1,736,438	1,823,259
	Road Off-site Improvement Saddleback	-	48,000	60,000	68,400	69,600
203-80-5070	Railroad Crossing Improvements Sage Meadows 2nd	7,402	14,400	6,600		
	Old Town Sidewalk Pedestrian Improvements	-		525,000	551,250	578,813
	Vehicle Replacement - Street Fund	-	64,000		68,000	
	Street Striping Equipment	-	135,000			
203-80-5062	Cleveland Avenue Improvements - Construction	5,529,754				
203-80-5064	Main Street Alley North Paving	55,538				
	Safe Routes to School Infrastructure Project	-	150,000	150,000		
203-80-5878	Used Dump Truck / Snow Plow	85,000				110,000
203-80-5879	Front End Loader Boxer / Clamshell Attachment	35,000				
203-80-5881	Snow Blade for Loader	40,000				
	Skag Mower	-		30,000		
	Scissor Lift	-	17,500			
TOTAL:		\$ 7,557,385	\$ 2,169,275	\$ 2,598,994	\$ 2,606,413	\$ 2,773,115

2026 Capital Projects Details | Street Fund

Project Title:	Pavement Preventive Maintenance
Duration:	Ongoing
Strategic Plan:	Grow Responsibly: Proactively maintain & improve utilities, streets, and built environment.
Description:	On-going preventive maintenance for town streets, including crack seal, overlays, chipseal, and other measures to lengthen lifespan of existing pavements.
Ongoing Operating Impacts:	Annual street repair and maintenance are routine and expected to preserve infrastructure quality and extend pavement life.

Project Title:	Pavement Condition Assessment
Duration:	2026
Strategic Plan:	Grow Responsibly: Proactively maintain & improve utilities, streets, and built environment.
Description:	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.
Ongoing Operating Impacts:	This project has no new operational impacts, the findings will be used to inform future improvements.

Project Title:	Cleveland Ave Improvements - Design Phase Services
Duration:	2026
Strategic Plan:	Grow Responsibly: Proactively maintain & improve utilities, streets, and built environment.
Description:	Design and construction phase professional services for street improvements including curb/gutter, storm drainage, paving, sidewalks, ADA accessibility, lighting and landscaping along Cleveland Ave.
Ongoing Operating Impacts:	This project has no new operational impacts.

Project Title:	Street/Sidewalk Safety Improvements - Construction
Duration:	2026
Strategic Plan:	Grow Responsibly: Proactively maintain & improve utilities, streets, and built environment.
Description:	Construction of various sidewalk and accessibility improvements as funded with the HSIP grant.
Ongoing Operating Impacts:	Streets and sidewalks will require ongoing operational and maintenance impacts.

Project Title:	Transportation Master Plan
Duration:	2025-2026
Strategic Plan:	Grow Responsibly: Proactively maintain & improve utilities, streets, and built environment.
Description:	Strategic document that outlines goals, policies, and projects aimed at improving the town's transportation system and infrastructure.
Ongoing Operating Impacts:	This project has no new operational impacts, but will inform future community improvements.

Project Title:	Street Rehabilitation
Duration:	Ongoing
Strategic Plan:	Grow Responsibly: Proactively maintain & improve utilities, streets, and built environment.
Description:	Multi-year rehabilitation plan for streets throughout town, as informed by the Paving Condition Assessment.
Ongoing Operating Impacts:	This project will have ongoing maintenance and repairs. There will also be operational costs for lighting, street cleaning, and snow removal.

Project Title:	Railroad Crossing ImprovementsSage Meadows 2nd
Duration:	2026-2028
Strategic Plan:	Grow Responsibly: Proactively maintain & improve utilities, streets, and built environment.
Description:	Reimbursements as required by the Development Agreement for Sage Meadows 2nd Subdivision
Ongoing Operating Impacts:	No ongoing operational costs are anticipated for the Town of Wellington, aside from administrative reporting associated with the fund reimbursement process.

Project Title:	Cleveland Avenue Improvements - Construction
Duration:	2026
Strategic Plan:	Grow Responsibly: Proactively maintain & improve utilities, streets, and built environment.
Description:	Estimated construction cost for street and drainage improvements including paving, hardscape, ADA accessibility, safety lighting, and other improvements along Cleveland Ave. See related street and drainage fund line items. Total grant funding for the project is \$4.44 million.
Ongoing Operating Impacts:	This project will have ongoing maintenance and repairs. There will also be operational costs for lighting, street cleaning, and snow removal.

Project Title:	Main Street Alley North Paving
Duration:	2025-2026
Strategic Plan:	Grow Responsibly: Proactively maintain & improve utilities, streets, and built environment.
Description:	New paving for the alley between Cleveland and Harrison, between 2nd and 3rd.
Ongoing Operating Impacts:	Ongoing maintenance is required.

Project Title:	Used Dump Truck / Snow Plow
Duration:	2026
Strategic Plan:	Ensure Strong Town Operations
Description:	Purchase of a used dump truck/snow plow to replace the existing 1990s truck that is nearing its end of service life. Upgraded vehicle would improve fleet as well as driver safety.
Ongoing Operating Impacts:	Ongoing maintenance is required.

Project Title:	Front End Loader Boxer / Clamshell Attachment
Duration:	2026
Strategic Plan:	Ensure Strong Town Operations
Description:	New equipment for snow maintenance on Cleveland Ave. Used for collecting loose compactable materials like leaves, yard waste, snow collection for then loading onto trucks.
Ongoing Operating Impacts:	Ongoing maintenance is required.

Project Title:	Snow Blade for Loader
Duration:	2026
Strategic Plan:	Ensure Strong Town Operations
Description:	New equipment for snow maintenance on Cleveland Ave.
Ongoing Operating Impacts:	Ongoing maintenance is required.

Capital Projects | Water Fund
Five Year Summary

GL	Project Name	2026	2027	2028	2029	2030
204-80-5886	Wilson Wellhouses Improvements	30,000				
204-80-5719	Distribution System Master Plan	55,000				
	Buffalo Creek Booster Station	-	75,000			
	Reservoir Management Project	-		100,000		
204-80-5013	Automated Metering Infrastructure	990,000				
204-80-5032	Source Water Intake Facility Fencing	50,000				
204-80-5065	Water Treatment Plant Admin and Lab Expansion Design Alternatives	132,845				
204-80-5066	Water Treatment Plant Admin Building and Lab Expansion Construction	900,000	900,000			
	Water Oversizing Reimbursement Saddleback Subdivision	-	78,000	97,500	111,150	113,100
	Skid Steer	-	115,000			
	Utilities Rate and Fee Update - Water	-				45,000
	Source Water Redundancy - Engineering	-	200,000			
	Source Water Redundancy - Construction	-		1,000,000	1,000,000	
204-80-5067	Source Water Pump Station Automatic Transfer Switch	325,000				
204-80-5069	Caustic Injection Automation	80,000				
	Distribution System rehabilitation and Upgrades	-		430,000	600,000	
	New Potable Water Tank	-		500,000	1,500,000	1,500,000
204-80-5853	UTV w/ Plow	32,000				
	Wilson Well South Well House #3 Improvements	-	35,000			
204-80-5070	Alternative Water Source and Distribution Master Planning	75,000	82,500	90,750	99,825	
	PRV Coating	-		86,000		
	Old Town Fire Hydrant Replacement	-	47,000	47,000	47,000	47,000
	Water line replacement - 3rd Street	-		25,000	100,000	
	Vehicle Replacement	-	45,000			
	Municipal Water Efficiency Plan Update	-		85,000		
	Vehicle Replacement - C&D	-		95,000		
204-80-5716	Flow Meter - 1 MG tank	30,000				

TOTAL: \$ 2,699,845 \$ 1,577,500 \$ 2,556,250 \$ 3,457,975 \$ 1,705,100

2026 Capital Projects Details | Water Fund

Project Title:	Wilson Wellhouses Improvements
Duration:	2024-2026
Strategic Plan:	Ensure Strong Town Operations
Description:	Variety of infrastructure improvements to address the well system, safety concerns, access hatches, fencing etc.
Ongoing Operating Impacts:	This project has new new opeartional impacts.

Project Title:	Distribution System Master Plan
Duration:	2025-2026
Strategic Plan:	Grow Responsibly
Description:	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.
Ongoing Operating Impacts:	This project has new new opeartional impacts.

Project Title:	Automated Metering Infrastructure
Duration:	2026
Strategic Plan:	Ensure Strong Town Operations
Description:	This project will upgrade 1,300 residential meters to Smart Meters and install the required networking infrastructure and software needed to move to a fully Automated Metering Infrastructure (AMI), to include a customer facing portal.
Ongoing Operating Impacts:	With the installation of AMI, the Town can potentially reduce operational costs, as staff will no longer be needed to drive to collect data.

Project Title:	Source Water Intake Facility Fencing
Duration:	2026
Strategic Plan:	Ensure Strong Town Operations
Description:	The Town needs to secure the property purchased from NPIC around the Source Water Intake Station. This project will include an improved access gate.
Ongoing Operating Impacts:	This project has new new opeartional impacts.

Project Title:	Water Treatment Plant Admin and Lab Expansion Design Alternatives
Duration:	2026
Strategic Plan:	Grow Responsibly
Description:	Planning and preliminary design of Plant Administration building and lab expansion. The design has been moved up to 2025.
Ongoing Operating Impacts:	The design phase will have no new operational impacts.

Project Title:	Water Treatment Plant Admin Building and Lab Expansion Construction
Duration:	2026-2027
Strategic Plan:	Grow Responsibly
Description:	Construction of Plant Administration building and lab expansion. Final cost will be refined based on alternatives analysis.
Ongoing Operating Impacts:	There will be ongoing operation cost for a new building such as utility and maintenance costs, additional custodial and facility management.

Project Title:	Source Water Pump Station Automatic Transfer Switch
Duration:	2026
Strategic Plan:	Ensure Strong Town Operations: Ensure safety & security; such as emergency response.
Description:	Automatic Transfer Switch - Allows an automatic transition from grid power to generator power during an outage.
Ongoing Operating Impacts:	This is a one-time capital installation that supports existing infrastructure without increasing staffing, utilities, or maintenance expenses beyond routine facility operations.

Project Title:	Caustic Injection Automation
Duration:	2025-2026
Strategic Plan:	Ensure Strong Town Operations: Improve physical spaces & systems for staff efficiency & collaboration.
Description:	Current pH control injection are manual operations. This project will upgrade systems to be flow controlled and SCADA managed.
Ongoing Operating Impacts:	This project reduces operational costs by automating pH control through flow-based and SCADA-managed systems, minimizing manual labor and improving process efficiency.

Project Title:	UTV w/ Plow
Duration:	2025
Strategic Plan:	Ensure Strong Town Operations
Description:	Replaces existing Gator that has on going maintenance issues and has reached the end of its service life.
Ongoing Operating Impacts:	This project has minimal ongoing operational costs limited to standard fuel and maintenance, and will reduce overall expenses by replacing an aging Gator with a more reliable UTV.

Project Title:	Alternative Water Source and Distribution Master Planning
Duration:	2025-2029
Strategic Plan:	Ensure Strong Town Operations
Description:	Project to fund regional water master planning and design efforts, related to new supply sources, as well as potential regional partnerships.
Ongoing Operating Impacts:	This project has no new ongoing operational impacts, as it focuses on planning and design efforts rather than construction or implementation of new infrastructure.

Project Title:	Flow Meter - 1 MG tank
Duration:	2026
Strategic Plan:	Ensure Strong Town Operations
Description:	New Flow meter to replace existing meter that isn't functional.
Ongoing Operating Impacts:	This project has no new ongoing operational impacts, as it replaces an existing flow meter to restore accurate monitoring and maintain current system functionality.

Capital Projects | Water Source Development
Five Year Summary

GL	Project Name	2026	2027	2028	2029	2030
204-80-5035	Water Source Development Plan	17,655				
204-80-6013	Water Purchase	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL:		\$ 1,017,655	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000

2026 Capital Projects Details | Water Source Development

Project Title:	Water Source Development Plan
Duration:	2025-2026
Strategic Plan:	Grow Responsibly
Description:	The Water Source Development Plan will offer the Town of Wellington a strategic and actionable roadmap for sustainable long-term water resource development. This plan will integrate Wellington's current water system with projected future needs, incorporating thorough financial analyses and stakeholder input. By doing so, it aims to establish reliable and affordable water supply solutions to meet both present and future demands.
Ongoing Operating Impacts:	This project does not have ongoing operational costs, as it is a planning effort focused on strategic analysis and future water resource development rather than implementation or maintenance activities.

Project Title:	Water Purchase
Duration:	Ongoing
Strategic Plan:	Grow Responsibly
Description:	Purchase of water shares.
Ongoing Operating Impacts:	Purchasing water shares does not create new ongoing operational impacts, as it is an acquisition of assets that increases water supply capacity.

Capital Projects | Sewer Fund
Five Year Summary

GL	Project Name	2026	2027	2028	2029	2030
	Collection System Improvements	-	100,000	300,000	100,000	300,000
	Water Reclamation Facility Risk & Resiliency Assessment and Emergency Response Plan	-	85,000			
205-80-5089	Viewpoint Lift Station	137,500	500,000	500,000		
205-80-5719	Sewer Oversizing Reimbursement Sage Meadows 2nd Development Agreement	20,601	18,312	8,393		
	Sewer Oversizing Reimbursement Saddleback Development Agreement	-	9,600	12,000	13,680	13,920
	Roof Replacement for Existing Buildings	-	90,000			
	Utilities Rate and Fee Update - Sewer	-				45,000
205-80-5090	DO Probe Airblast System	72,000				
	Emergency Radio Services Radio System	-			175,000	
	Quanset Hut Electrical Service	-	30,000			
	Sanitary Sewer Line Replacement - 4th Street to 6th Street, Alley south of Hayes St.	-	65,000	320,000		
	Sanitary Sewer Line Replacement - 1st St. McKinley to Kennedy	-		38,000	188,000	
	Vehicle Replacement	-	45,000			
205-80-5085	RAS/WAS Lab Generator ATS Repair / Replacement	100,000				
	West Interceptor Design and Construction	-			500,000	2,500,000
	Orbal Restart	-	50,000			

TOTAL: \$ 330,101 \$ 992,912 \$ 1,178,393 \$ 976,680 \$ 2,858,920

2026 Capital Projects Details | Sewer Fund

Project Title:	Viewpoint Lift Station
Duration:	2026-2028
Strategic Plan:	Ensure Strong Town Operations
Description:	Improvements needed at the lift station to increase capacity, operational efficiency, and reliability. Project partially funded by a grant award in the amount of \$608,000.
Ongoing Operating Impacts:	This project may have minor ongoing operational impacts, such as slightly increased maintenance or energy use associated with expanded capacity, but overall it is expected to improve efficiency and reduce unplanned repair costs.

Project Title:	Sewer Oversizing Reimbursement Sage Meadows 2nd Development Agreement
Duration:	2026-2028
Strategic Plan:	Grow Responsibly
Description:	The Town required the developer to oversize a sanitary sewer line within the project to accommodate future development.
Ongoing Operating Impacts:	This project does not have ongoing operational impacts, as the oversized sanitary sewer line was constructed by the developer and will primarily benefit future development without adding new maintenance or staffing needs at this time.

Project Title:	DO Probe Airblast System
Duration:	2026
Strategic Plan:	Ensure Strong Town Operations
Description:	Install DO probe airblast system to replace weekly DO probe cleaning currently required by operators. Includes installation of electrical components necessary to power the system.
Ongoing Operating Impacts:	This project reduces ongoing operational impacts by automating the dissolved oxygen probe cleaning process, decreasing manual labor and maintenance frequency for operators.

Project Title:	RAS/WAS Lab Generator ATS Repair / Replacement
Duration:	2026
Strategic Plan:	Ensure Strong Town Operations
Description:	This project includes the repair or replacement of the automatic transfer switch (ATS) for the RAS/WAS Lab generator to ensure reliable backup power and maintain uninterrupted operations during power outages.
Ongoing Operating Impacts:	This project does not have ongoing operational impacts, as it replaces existing equipment to maintain reliable backup power without increasing staffing, maintenance, or utility costs beyond current levels.

Capital Projects | Drainage Fund
Five Year Summary

GL	Project Name	2026	2027	2028	2029	2030
207-80-5126	Storm Drain & Pan Replacement	61,500	33,075	34,729	36,465	38,288
207-80-4065	B-Dams Improvements	93,534	93,534	93,534	12,403	12,403
207-80-5125	Regional Drainage Improvements	475,000	2,110,000	1,570,000	1,350,000	775,000
207-80-5028	Outfall for Cleveland Ave Improvements	1,505,045				
	Utilities Rate and Fee Update - Drainage	-				45,000
207-80-5884	Street Rehabilitation	90,000	94,500	99,225	104,186	109,396
	Stormwater Off-site Reimbursement - Saddleback	-	16,000	20,000	22,800	23,200
	Clark Reservoir Dredging	-				2,000,000
TOTAL:		\$ 2,225,079	\$ 2,347,109	\$ 1,817,488	\$ 1,525,854	\$ 3,003,287

2026 Capital Projects Details | Drainage Fund

Project Title:	Storm Drain & Pan Replacement
Duration:	Ongoing
Strategic Plan:	Cultivate & Nurture Community Spaces
Description:	On-going program to re-construct failed storm drainage pans.
Ongoing Operating Impacts:	This is a recurring program requiring regular reconstruction and maintenance of storm drainage infrastructure to preserve proper system function.

Project Title:	B-Dams Improvements
Duration:	2026-2030
Strategic Plan:	Ensure Strong Town Operations
Description:	Wellington's cost share of flood early warning system, emergency response plan, and ongoing maintenance for the B-Dams.
Ongoing Operating Impacts:	This project has ongoing operational costs associated with the Town's share of system maintenance, monitoring, and updates to the flood early warning and emergency response components.

Project Title:	Regional Drainage Improvements
Duration:	Ongoing
Strategic Plan:	Cultivate & Nurture Community Spaces
Description:	Future projects as informed by the Stormwater Masterplan.
Ongoing Operating Impacts:	Ongoing drainage improvements have operational costs related to continued maintenance, inspections, and repairs needed to ensure the stormwater system functions effectively over time.

Project Title:	Outfall for Cleveland Ave Improvements
Duration:	2026
Strategic Plan:	Cultivate & Nurture Community Spaces
Description:	Funding for certain elements of the Cleveland Avenue Improvement Project, including the Cleveland and 5th Street Outfall projects, as recommended by the Stormwater Management Masterplan.
Ongoing Operating Impacts:	This project has ongoing operational costs limited to routine maintenance of new stormwater infrastructure once constructed, consistent with standard system upkeep.

Project Title:	Street Rehabilitation
Duration:	Ongoing
Strategic Plan:	Cultivate & Nurture Community Spaces
Description:	Various street repair and rehabilitation projects throughout town.
Ongoing Operating Impacts:	This project has ongoing operational costs, as regular street repair and rehabilitation require recurring funding for materials, labor, and equipment to maintain roadway conditions over time.

Capital Projects | Park Fund
Five Year Summary

GL	Project Name	2026	2027	2028	2029	2030
210-80-5721	Parks Master Plan and Community Center Feasibility Study	90,000				
210-80-5950	Replace Soft Trails	10,000	10,000	10,000	10,000	10,000
	Playground at Viewpointe Park	-	300,000			
	Pour & Place Viewpointe Park	-	80,000			
	Shade Structure Viewpointe Park	-	25,000			
	ADA Bridge across Boxelder Creek	-	150,000	150,000		
	Vehicle Replacement - Recreation	-	60,000			
	Wellville Pump	-	80,000			
210-80-5465	Mower Replacement	30,000	35,000	165,000		
210-80-5853	UTV Replacement	55,000				
TOTAL:		\$185,000	740,000	325,000	10,000	10,000

2026 Capital Projects Details | Drainage Fund

Project Title:	Parks Master Plan and Community Center Feasibility Study
Duration:	2025-2026
Strategic Plan:	Cultivate & Nurture Community Spaces
Description:	Blueprint that guides the development and management of town's parks and recreational spaces and trails. Potential to also include Community Center Feasibility Study.
Ongoing Operating Impacts:	The Master Plan does not have ongoing operational costs, as it is a one-time planning effort focused on guiding future park development and maintenance priorities rather than implementing or operating facilities.

Project Title:	Replace Soft Trails
Duration:	Ongoing
Strategic Plan:	Cultivate & Nurture Community Spaces
Description:	Replaces soft trails with concrete trails, move soft trail adjacent to new concrete trails where applicable.
Ongoing Operating Impacts:	Replacing soft trails has ongoing operational impacts, as the trails will continue to require periodic maintenance such as grading, resurfacing, and erosion control to preserve safe and accessible conditions.

Project Title:	Mower Replacement
Duration:	2026
Strategic Plan:	Ensure Strong Town Operations
Description:	One mower every few years. It is imperative to start replacing old mowers that are failing after years of use. Smaller mowers first, then a larger one in 2028.
Ongoing Operating Impacts:	This project has minimal ongoing operational costs limited to routine fuel, maintenance, and repairs, which are consistent with existing equipment expenses and do not represent new impacts.

Project Title:	UTV Replacement
Duration:	2026
Strategic Plan:	Ensure Strong Town Operations
Description:	One mower every few years. It is imperative to start replacing old mowers that are failing after years of use. Smaller mowers first, then a larger one in 2028.
Ongoing Operating Impacts:	This project has minimal ongoing operational costs limited to routine fuel, maintenance, and repairs, which are consistent with existing equipment expenses and do not represent new impacts.



DEBT SERVICE



Debt Service

The table below outlines the Town's current debt obligations and the impact on ongoing operations.

Current Debt Obligations				
DEBT	2023 Actual	2024 Budget	2025 Budget	2026 Budget
2019 SRF LOAN D19AX116	\$384,675	\$1,464,694	\$1,462,016	\$1,463,001
2022 LOAN W22AX116	\$1,393,037	\$2,342,174	\$3,904,629	\$2,344,547
2022 GPR LOAN	\$94,302	\$125,945	\$125,945	\$125,945
WCP – PRINCIPAL*	\$269,459	\$269,460	\$269,500	\$0
TOTAL	\$2,141,473	\$4,202,273	\$5,762,090	\$3,933,493

*The Wellington Community Park (WCP) loan obligation was satisfied and officially closed on December 1, 2025.

The following provides an overview of the Town's current debt obligations, loan terms, and total loan amounts.

Project: Water Treatment Plant Expansion

- **Fund:** Water Fund
- **Loan:** State Revolving Loan (SRF)
- **Original Loan Amount:** \$24,020,780
- **Total Repayment (Principal + Interest):** \$29,404,188
- **Loan Repayment Schedule:** 8/1/2019 – 8/1/2039
- **Title in Town's Financial Report:** 2019 SRF LOAN D19AX116
- **Description of Loan:** The State of Colorado offers very low-interest rate State Revolving Fund finances the design and construction of Colorado water, wastewater, and stormwater infrastructure. The State administer the fund along with the Department of Local Affairs, and the Colorado Water Resources & Power Development Authority.

Project: Water Reclamation Facility Expansion

- **Fund:** Sewer Fund
- **Loan:** State Revolving Loan (SRF)
- **Original Loan Amount:** \$42,653,756
- **Total Repayment (Principal + Interest):** \$70,482,944
- **Loan Repayment Schedule:** 5/5/2022 – 8/1/2052
- **Title in Town's Financial Report:** 2022 LOAN W22AX116

- **Description of Loan:** The State of Colorado offers very low-interest rate State Revolving Fund finances the design and construction of Colorado water, wastewater, and stormwater infrastructure. The State administers the fund along with the Department of Local Affairs, and the Colorado Water Resources & Power Development Authority.

Project: Water Reclamation Facility Expansion

- **Fund:** Sewer Fund
- **Loan:** Water Pollution Control Revolving Fund – Green Project Reserve (“GPR”) Direct Loan
- **Original Loan Amount:** \$3,000,000
- **Total Repayment (Principal + Interest):** \$3,725,748
- **Loan Repayment Schedule:** 5/1/2023 – 11/1/2052
- **Title in Town’s Financial Report:** 2022 GPR LOAN
- **Description of Loan:** The Colorado Water Resources and Power Development Authority offers reduced interest rates for Green Project Reserve Loans available to address green infrastructure, water efficiency, energy efficiency or other environmentally innovative activities.

Summary of Outstanding Debt

The following table shows the town’s outstanding debt issuance as of January 1, 2026.

Summary of Outstanding Debt (Principal ONLY)		
DEBT	TOTAL	FUND
2019 SRF LOAN D19AX116	\$18,771,073	Water Fund
2022 LOAN W22AX116	\$41,056,782	Sewer Fund
2022 GPR LOAN	\$2,870,890	Sewer Fund
TOTAL	\$62,968,205	

The Combined Schedule of Long-Term Debt Payable and the current debt schedules by fund for 2026-2052 present more detailed information about the debt position of the Town. It’s important to note that since the Town has not issued any bonds, there is currently no associated bond rating.

Debt Limit: The Town of Wellington maintains a formal debt limit policy to ensure responsible borrowing and long-term financial sustainability. Debt is used only for capital projects, not operations, and is managed within set limits for both the General Fund and enterprise funds. Please see the Town’s full Financial Management Policies for complete details.



FINANCIAL POLICIES



Financial Policies

The Town of Wellington's Financial Management Policies serve as a comprehensive resource for Town staff, consolidating all financial management policies into a single, accessible document. These policies are essential to maintaining the Town's fiscal health, ensuring consistency in financial decision-making, and upholding accountability to the community. These policies guide both daily operations and long-term planning and are reviewed annually with formal updates every three years. The purpose of this section is to present a summary of the policies; all policies can be found on the Town's website:

<https://wellingtoncolorado.gov/158/Finance>

Auditing & Financial Reporting

- Annual independent audit required by state law (C.R.S. 29-1-603).
- Monthly financial statements presented to the Board of Trustees.
- Accounting conforms to GAAP and GASB standards.
- Budgeting is primarily on a cash basis, while financial reporting uses modified accrual and accrual basis depending on fund type.

Fund Structure

- General Fund: Core operations funded by taxes and fees.
- Enterprise Funds: Water, Sewer, Drainage – self-supporting via user fees.
- Special Revenue Funds: Streets, Parks, Conservation Trust, Library Trust.

Fund Balance Policy

- General & Special Revenue Funds: Minimum 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: At a minimum, will maintain the greater of an unrestricted budgetary fund balance of no less than 90 days of regular operating expenditures or a debt service coverage ratio of 1.10 as required by State Revolving Fund (SRF) loan obligations. In addition, all enterprise funds will build up a capital reserve equal to one (1) years' depreciation expense by the end of 2029..
- Annual review and replenishment strategy required if balances fall below minimums.

Budget Policy

- Fiscal year: January 1 – December 31.
- Balanced budget required by law (C.R.S. 29-1-103). Surplus fund and fund balance are considered a financing source.
- Budget adopted by December 15; filed with DOLA by January 31.
- Budget aligns with strategic plans and includes overhead allocations.
- Monthly budget performance reports provided to the Board.
- Amendments require Board approval at public meetings.

Debt Management

- Debt used only for capital projects, not operations.
- Term limited to useful life of asset, max 35 years.

- **General Fund Debt Limitation:** The Town will follow the most widely used ratio to express the impact of debt on the budget, which is annual debt service as a percentage of general expenditure. The Town will strive to maintain a General Fund Debt Limit of 8% to 10%, unless authorized by the Board of Trustees to exceed range.
- **Enterprise Fund Debt Limitation:** The Town uses dedicated revenue streams to repay enterprise fund debt. To ensure affordability, it maintains a debt service coverage ratio—net revenues divided by annual debt payments, of at least 1.10, with a target of 1.25, in line with State Revolving Fund (SRF) loan requirements.
- Debt issuance requires Board approval; professional advisors may be engaged.

Investment Policy

- Investments must preserve capital, maintain liquidity, and comply with state law.
- **Permitted Investments:** In compliance with state law (C.R.S. 24-75-601), the Town may invest in secure instruments such as U.S. Treasury and agency securities, municipal bonds, high-rated commercial paper, LGIPs, money market funds, and other state-approved vehicles, ensuring safety, liquidity, and appropriate risk levels.
- Finance Department oversees investments; diversification and internal controls required.
- All investment officials must avoid conflicts of interest.

Revenue Policy

- Diversified revenue mix to ensure stability.
- Conservative forecasting and annual fee reviews.
- Enterprise Funds must be self-sustaining; limited General Fund transfers (max 10% under TABOR).
- Emergency reserve of 3% of qualifying expenditures maintained per TABOR.

Grant Management

- Grants used for one-time projects, not ongoing services.
- Internal review required before application; alignment with strategic plans and CIP.
- Cost/benefit analysis and administrative capacity must be evaluated.

Operating Expenditures

- **Balanced Operations:** The Town ensures that current revenues cover current expenditures. One-time funds may be used for reserves or one-time costs, but not for ongoing programs.
- **Personnel Compensation:** Competitive pay is essential to attract and retain qualified staff. Salary structures are reviewed biennially, and all merit or COLA adjustments require Board approval during budget development.
- **Capital Asset Maintenance:** Departments must annually assess and plan for the maintenance and replacement of facilities, vehicles, and equipment. Multi-year projections are included in the budget.

Capital Improvement Projects (CIP)

- Purpose: The Town prepares a five-year CIP annually to fund major construction, infrastructure, and long-lived assets over \$25,000 with a useful life of more than three years.
- Operational Impact: Long-term maintenance and operating costs of capital projects are considered during budget development to ensure sustainability and alignment with community needs.
- Funding: CIP projects are funded through a mix of strategies including pay-as-you-go, service-related fees, and impact fees.
- Carryover: CIP funds are project-based and may carry forward up to five years if progress is ongoing or delays are justified. Unused appropriations may be resubmitted in future budgets.
- Project Ranking: Each CIP submission includes a priority ranking and an operating budget impact statement to evaluate long-term financial implications.

Purchasing Thresholds

The following limits exist to ensure seamless operation of the Town while providing oversight and Board of Trustee approval for large expenditures.

A. Thresholds:

1. P-Card Monthly Spending Limit Up to \$40,000
2. P-Card Per Transaction Limit Up to \$10,000
3. Signature Authorization Up to \$250,000
4. Emergency Procurement up to \$500,000

B. Bidding Thresholds:

1. Buyer's best judgement up to \$25,000
2. Two written quotes \$25,000 to \$100,000
3. Three written quotes \$100,000 to \$250,000
4. Sealed competitive bidding* \$250,000.01 and above

Oversight & Controls

- Signature authority is role-based and documented.
- P-Card usage monitored and audited; misuse may result in disciplinary action.
- Travel and contract policies ensure fiscal responsibility and compliance.



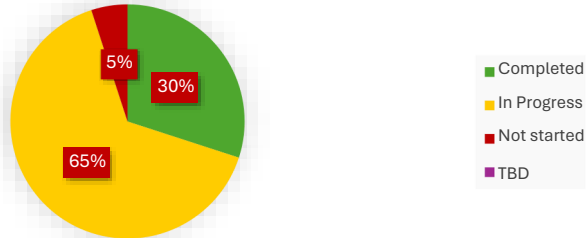
STRATEGIC PLAN



Grow Responsibly Goals

Goal 1	Proactively maintain and improve utilities, streets, and built environment.
Goal 2	Improve housing diversity.
Goal 3	Advance cohesive and holistic new developments.
Goal 4	Reinforce and align plans for corridors and jurisdiction boundaries.
Goal 5	Explore financing options for development.

Progress of Goal



Grow Responsibly Project Status Summary

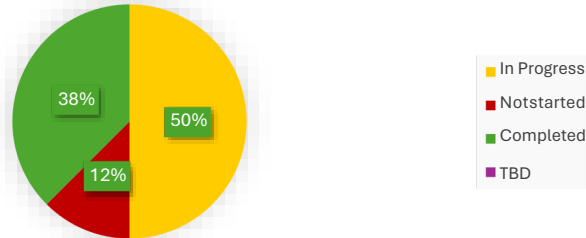
Benchmark Goal	Project/ Operation	Status	Project Update Details
Proactively maintain and improve utilities, streets, and built environment.	Cleveland Ave. Improvement Project	In Progress	90% design complete. Began the right-of-way acquisition process.
Proactively maintain and improve utilities, streets, and built environment.	Storm Drain & Pan Replacement.	In Progress	Two drain pans have been identified for replacement this fall in Wellington Pointe, currently directly soliciting bids from 3 area contractors.
Proactively maintain and improve utilities, streets, and built environment.	ADA Community Improvements	Completed	The accessible fishing dock improvements have been completed. Only the landscape need to be finalized.
Proactively maintain and improve utilities, streets, and built environment.	Pavement Preventive Maintenance	In Progress	Two bids have been received, the East side of I-25 has been identified for crack sealing, expect to take contract to the board later this fall.
Proactively maintain and improve utilities, streets, and built environment.	Pavement Condition Assessment	Not started	Evaluate Wellington streets and provide long-range planning information to prioritize, schedule and budget on-going street maintenance.
Proactively maintain and improve utilities, streets, and built environment.	Viewpoint Lift Station	In Progress	Met with the EPA in May, completed the EA assessment form and returned to the EPA for review. Multiple emails throughout the summer requesting follow up meetings and information have gone without a response. Project cannot move forward without the involvement of the EPA (funding and environmental review), project on hold until EPA responds.
Proactively maintain and improve utilities, streets, and built environment.	Complete water treatment plant on time and under budget	Completed	Final completion October 2024
Proactively maintain and improve utilities, streets, and built environment.	Complete wastewater treatment plant on time and on budget	Completed	Final completion August 2025
Proactively maintain and improve utilities, streets, and built environment.	Transportation and Mobility Master Plan	In Progress	Town received 6 proposals for the Transportation & Mobility Master Plan. A selection committee is evaluating proposals and will select a team to award the project. Contract is anticipated to be presented to the Board of Trustees in August/September.

Proactively maintain and improve utilities, streets, and built environment.	Install Shade Structure	In Progress	Structure approved and awaiting installation
Proactively maintain and improve utilities, streets, and built environment.	Roof replacement for existing buildings	In Progress	Replacement contract approved by Town Board, currently scheduling contractors
Improve housing diversity.	Conduct Housing Needs Assessment	Completed	Housing Needs & Affordability Assessment is complete.
Improve housing diversity.	Land Use Code Amendments for addressing housing opportunities	Completed	Ord. No. 08-2025 adopted for Land Use Code amendments to allow flexibility for a variety of housing types.
Improve housing diversity.	Proposition 123 for Affordable Housing	In Progress	Evaluating possibility of making Proposition 123 commitment for a 1-year commitment during the current funding cycle. Seeking Board input and support. Identified opportunities to apply for State funds
Improve housing diversity.	DOLA Grant Funding Opportunities for Affordable Housing	In Progress	through DOLA grants for HPLN (housing planning) and LPC (local planning capacity) grants for advancing requirements for Housing Action Plan, Prop 123 support, and technical assistance. Seeking Board direction and support to apply for upcoming grant cycles.
Advance cohesive and holistic new developments.	Development Review	In Progress	Ongoing consideration of new developments requiring a mix of residential housing types and densities as well as new commercial development proposals.
Reinforce and align plans for corridors and jurisdiction boundaries.	Partner with Larimer County for an Intergovernmental Agreement (IGA) for Growth Management Areas (GMA)	In Progress	Planning Staff and Larimer County Planning Dept. agreed on proposed Growth Management Overlay District Boundaries. Larimer County has scheduled an open house for the overlay zoning discussion on August 21, 2025. Staff will be coordinating draft IGA language for future
Explore financing options for development.	Utilities Rate and Fee Update	In Progress	Three year update to the 2022 Utility Rate and Fee Study, funded between Water, Wastewater, and Drainage Funds. A little more than half-way through the study timeline.
Explore financing options for development.	Seek grant funding for the design of SH1/I-25 Interchange	Completed	Applied for the Reconnecting Communities Program through the U.S. Department of Transportation.
Explore financing options for development.	Construct Veterans Garden at WCP	In Progress	Construction Planning and Searching for Funding. Volunteer rendering of site plan is complete. Engineering created plans and staff applied for T-Mobile Grant.

Ensure Strong Town Operations Goals

Goal 1	Communicate strategically to community audiences.
Goal 2	Invest in, retain, and hire skilled staff.
Goal 3	Cultivate effective staff and trustee interactions.
Goal 4	Ensure safety and security, including emergency response.
Goal 5	Improve physical spaces and systems for staff efficiency and collaboration.
Goal 6	Leverage and expand external relationships.

Progress of Goal



Ensure Strong Town Operations Project Summary

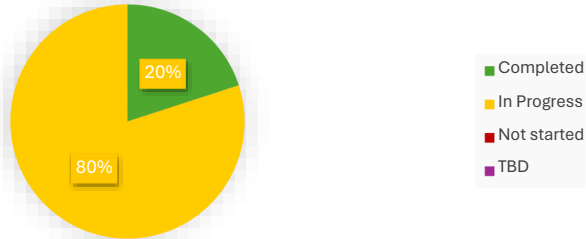
Benchmark Goal	Project/ Operation	Status	Project Update Details
Communicate strategically to community audiences.	Launch Town Podcast in 2025.	Completed	First and second podcast are now live.
Communicate strategically to community audiences	Expanding strategic messaging to reach broader audience	Completed	Expanding messaging outreach to surrounding localities/radio spots/etc.
Invest in, retain, & hire skilled staff.	Parks vehicle replacement	Completed	New vehicle to be used by Parks/Rec Ops. Supervisor as well as Parks and Recreation Staff
Cultivate effective staff & trustee interactions.	Attended CML Conference with staff and board.	Completed	Attended CML Conference with staff and board members.
Ensure safety & security, such as emergency response.	Source Water Intake Facility Fencing	Not started	Project on hold
Ensure safety & security, such as emergency response.	B-Dam Improvements	In Progress	Regional partnership to address compliance and safety issues with the "B-Dams" system of existing flood control improvements. Wellington's on-going cost share has been paid for 2025.
Ensure safety & security, such as emergency response.	Evaluate 2024 International Building Codes	In Progress	Building Dept. coordinating with Northern Colorado building officials and fire officials to evaluate the 2024 Building Codes. Presentation planned for Board of Trustees in August. Adoption anticipated in late fall 2025.
Improve physical spaces & systems for staff efficiency & collaboration.	Wilson Wellhouse Improvements	In Progress	Variety of infrastructure improvements to address the well system, safety concerns, access hatches, fencing etc.
Improve physical spaces & systems for staff efficiency & collaboration.	Water Treatment Plant Admin and Lab Expansion Design Alternatives	In Progress	RFP out with Consultant selection and approval in September

Improve physical spaces & systems for staff efficiency & collaboration.	Nano Plant Expansion	Completed	Membrane filter replacement and programming logic updates.
Improve physical spaces & systems for staff efficiency & collaboration.	Caustic Injection Automation	In Progress	Basis of Design report and plans to be submitted to CDPHE the first week in August. Construction contract anticipated for Q4.
Improve physical spaces & systems for staff efficiency & collaboration.	Air Conditioner Recharge System	Completed	New fleet shop equipment to create cost savings by bringing this maintenance function in house.
Improve physical spaces & systems for staff efficiency & collaboration.	Street Striping Equipment	Not started	New truck mounted pavement striping equipment to replace existing striper and enable more efficient production.
Improve physical spaces & systems for staff efficiency & collaboration.	ADA Lift at Municipal Services Building	In Progress	Lift equipment order is delayed. Anticipating equipment delivery in August and will not begin construction work until equipment is delivered.
Leverage & expand external relationships.	Regional Trail Connectivity - Regional Active Transportation Corridor #8	In Progress	Coordination with Larimer County and Fort Collins to include an extension of trail alignment in the NFR MPO Active Transportation Plan. A trail is proposed parallel to the BNSF railway that runs through NoCo. The recent change is to add a future extension of this proposed trail alignment north to connect to Wellington.
Leverage & expand external relationships.	Exploring partnership with LC Health/Human Services	In Progress	Directly coordinating with Mental Health Services providing programming/events

Cultivate&NurtureCommunitySpaces Goals

Goal 1	Align needs and vision for community spaces.
Goal 2	Explore creating a community center.
Goal 3	Retain, revitalize, and invest in meeting and gathering spaces.
Goal 4	Increase revenues for town facilities.

Progress of Goal



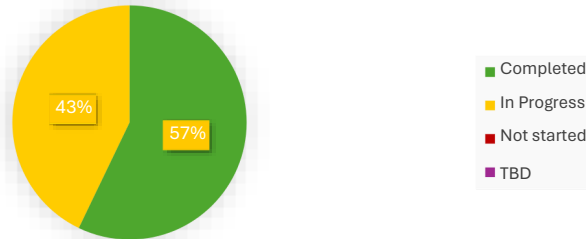
Cultivate & Nurture Community Spaces Project Status Summary

Benchmark Goal	Project/ Operation	Status	Project Update Details
Align needs & vision for community spaces.	Parks Masterplan & Community Center Feasibility Study	In Progress	The firm BerryDunn was selected to assist the town with the masterplan. Park Inventory Analysis was taken by BerryDunn. The list is under review by Staff.
Explore creating a community center.	Parks Masterplan & Community Center Feasibility Study	In Progress	Engagement phase has started and Statistically Valid Survey to be initiated mid-August 2025
Retain, revitalize & invest in meeting and gathering spaces.	Replace disc golf course with Multi-Golf Facility	In Progress	Parts and materials have been delivered. Construction to begin with contractor, Town Staff, and volunteers in late summer/early fall.
Retain, revitalize & invest in meeting and gathering spaces.	Replace soft trails	In Progress	Included in 2025 Budget.
Increase revenues for town facilities.	Prospective Revenue & Resource Analysis Work Session	Completed	Work session April 15, 2025 with presentation by Troy Bernberg, Managing Director, Public Finance at Northland Public Finance

Foster Economic Vibrancy Goals

Goal 1	Retain and expand current local businesses.
Goal 2	Recruit new businesses.
Goal 3	Identify funding opportunities for economic development.
Goal 4	Align and develop visions related to economic development.

Progress of Goal



Foster Economic Vibrancy Project Status Summary

Benchmark Goal	Project/ Operation	Status	Project Update Details
Retain and expand current local businesses	Complete Main Street Mini Grant Shop Local Marketing Campaign with Main Street	Completed	Main Street mini grant is completed and first video launched in July 2025.
Retain and expand current local businesses	SRP/KRFC collaboration in Centennial Park	Completed	Developing program with KRFC and performers for SRP bringing population to Cleveland Ave/Centennial Park increasing local business patronage
Align and develop visions related to economic development	Hosting joint work session with Chamber and Main Street in January 2025	Completed	Hosted joint meeting in January 2025.
Align and develop visions related to economic development	Hosting joint work session with Chamber and Main Street in May 2025	Completed	Meeting held May 2025.
Align and develop visions related to economic development	Fill position for Business Development Manager	In Progress	Conducting interviews for candidates.
Identify funding opportunities for economic development	Sanitary sewer infrastructure capacity analysis	In Progress	Evaluating available capacity of existing sanitary sewer infrastructure between the water reclamation facility and future development corridors that support housing affordability and economic development. Reviewing draft report.
Identify funding opportunities for economic development	Enterprise Zone	In Progress	Provided letter of support for Larimer County Economic and Work Force Development Dept. for Wellington Enterprise Zones. Enterprise Zones are anticipated to be updated and Wellington will be promoting use of Enterprise Zone opportunities for qualifying projects.



KPI

KEY PERFORMANCE INDICATORS



Key Performance Indicators (KPI)								
In 2025, the Town of Wellington began using Key Performance Indicators (KPIs) to better understand how local government services are performing and how they impact our community. KPIs help track progress toward goals, measure service effectiveness, and provide valuable insights into community needs and conditions. As we move into 2026, the Town will continue building out this framework by developing baseline data and refining how we measure and report performance. This is an evolving effort aimed at improving transparency, accountability, and the quality of services we provide to Wellington residents.								
Goals	Strategic Plan Program	Outcome	Measure	Unit of Measure	Target 2024	Actual 2024	Target 2025	*Actual 2025
Proactively maintain and improve utilities, streets, and built environment.	Grow Responsibly	Improve reliability of wastewater collections system through preventative maintenance.	Miles of Jetting Completed in a year	Miles	20,000	35,000	40,000	20,000
Proactively maintain and improve utilities, streets, and built environment.	Grow Responsibly	Take care of what we have.	Number of valves exercised in a year.	Number		500		50
Proactively maintain and improve utilities, streets, and built environment.	Grow Responsibly	Take care of what we have.	Number of Fire hydrants flushed in a year.	Number		700		150
Proactively maintain and improve utilities, streets, and built environment.	Grow Responsibly	Improve reliability of wastewater collections system through preventative maintenance.	Miles of wastewater line inspected in a year.	Miles		10,000	Old Town Inspected	0
Proactively maintain and improve utilities, streets, and built environment.	Grow Responsibly	High level of service for consistent water delivery to customers.	Number of meter exchanged in a year.	Number		102	150	100
Proactively maintain and improve utilities, streets, and built environment.	Grow Responsibly	Take care of what we have.	Number of WO completed in a year.	Number		494		609
Proactively maintain and improve utilities, streets, and built environment.	Grow Responsibly	Take care of what we have.	Miles of streets swept in a year.	Miles		129.91		385
Proactively maintain and improve utilities, streets, and built environment.	Grow Responsibly	Pavement Preventive Maintenance	Linear feet of curb and sidewalk repair in a year.	Linear Feet		1851	0	0
Proactively maintain and improve utilities, streets, and built environment.	Grow Responsibly	Pavement Preventive Maintenance	Linear feet of asphalt paving in a year.	Linear Feet		3221	0	0
Proactively maintain and improve utilities, streets, and built environment.	Grow Responsibly	High level of service for consistent water delivery to customers.	Amount of clean drinking water produced in a year.	Million Gallons	n/a	347		
Proactively maintain and improve utilities, streets, and built environment.	Grow Responsibly	Improve reliability of wastewater collections system through preventative maintenance.	Amount of wastewater treated in a year.	Million Gallons	n/a	226		
Proactively maintain and improve utilities, streets, and built environment.	Grow Responsibly	Take care of what we have.	Number of locates done in a year.	Number		1432		6550
Improve housing diversity.	Grow Responsibly	New Residential Permits	Number of single-family, detached permits issued	Number		21		8
Improve housing diversity.	Grow Responsibly	New Residential Permits	Number of single-family, attached permits issued	Number		20		16
Improve housing diversity.	Grow Responsibly	New Residential Permits	Number of multi-family permits issued	Number		0		0
Improve housing diversity.	Grow Responsibly	New Residential Permits	Total value of single-family, detached permits issued	Total Value		\$5,214,254.00		\$3,386,315.00
Improve housing diversity.	Grow Responsibly	New Residential Permits	Total value of single-family, attached permits issued	Total value		\$6,522,752.00		\$2,700,451.00
Retain and expand current local businesses	Foster Economic Vibrancy	Commercial Projects Completed	Total number of projects completed - commercial, new construction.	Number		2		2
Retain and expand current local businesses	Foster Economic Vibrancy	Commercial Projects Completed	Total number of projects completed - commercial, remodel.	Number		6		2
Retain and expand current local businesses	Foster Economic Vibrancy	Commercial Projects Completed	Total number of projects completed - new tenant finish.	Number		3		4
Retain and expand current local businesses	Foster Economic Vibrancy	Commercial Projects Completed	Total square feet of commercial, new construction.	Sq. Ft.		22,454		11,275
Retain and expand current local businesses	Foster Economic Vibrancy	Commercial Projects Completed	Total square feet of commercial, remodel.	Sq. Ft.		48,592		6,228
Retain and expand current local businesses	Foster Economic Vibrancy	Commercial Projects Completed	Total square feet of new tenant finish.	Sq. Ft.		80,857		15,551
Retain and expand current local businesses	Foster Economic Vibrancy	Commercial Projects Completed	Total value of commercial, new construction.	Total value		\$2,795,515.00		\$1,123,650.00

Goals	Strategic Plan Program	Outcome	Measure	Unit of Measure	Target 2024	Actual 2024	Target 2025	*Actual 2025
Retain and expand current local businesses	Foster Economic Vibrancy	Commercial Projects Completed	Total value of commercial, remodel.	Total value		\$672,114.00		\$171,440.00
Retain and expand current local businesses	Foster Economic Vibrancy	Commercial Projects Completed	Total value of new tenant finish.	Total value		\$845,000.00		\$671,709.00
Retain and expand current local businesses	Foster Economic Vibrancy	Commercial projects Permitted	Total number of permits issued - commercial, new construction.	Number		0		1
Retain and expand current local businesses	Foster Economic Vibrancy	Commercial projects Permitted	Total number of permits issued - commercial, remodel.	Number		4		5
Retain and expand current local businesses	Foster Economic Vibrancy	Commercial projects Permitted	Total number of permits issued - new tenant finish.	Number		4		2
Retain and expand current local businesses	Foster Economic Vibrancy	Commercial projects Permitted	Total square feet of commercial, new construction.	Sq. Ft.		0		10,280
Retain and expand current local businesses	Foster Economic Vibrancy	Commercial projects Permitted	Total square feet of commercial, remodel.	Sq. Ft.		16,412		7,223
Retain and expand current local businesses	Foster Economic Vibrancy	Commercial projects Permitted	Total square feet of new tenant finish.	Sq. Ft.		22,303		10,300
Retain and expand current local businesses	Foster Economic Vibrancy	Commercial projects Permitted	Total value of commercial, new construction.	Total value		\$0.00		\$1,088,650.00
Retain and expand current local businesses	Foster Economic Vibrancy	Commercial projects Permitted	Total value of commercial, remodel.	Total value		\$248,000.00		\$271,850.00
Retain and expand current local businesses	Foster Economic Vibrancy	Commercial projects Permitted	Total value of new tenant finish.	Total value		\$1,345,500.00		\$351,709.00
Retain and expand current local businesses	Foster Economic Vibrancy	Building Permits Total (all types)	Total number of building permits issued.	Number		493		387
Retain and expand current local businesses	Foster Economic Vibrancy	Licensing	Total number of licensed issued - contractor licenses	Number		375		328
Retain and expand current local businesses	Foster Economic Vibrancy	Licensing	Total number of licensed issued - business licenses	Number		15		161
Communicate strategically to community audiences.	Ensure Strong Town Operation	Launch Town Podcast in 2025.	Number of podcasts created.	Number	n/a	n/a	4	4
Communicate strategically to community audiences.	Ensure Strong Town Operation	Podcast programs take hold as a valued and convenient way to understand more complex or cross-departmental issues.	Sustain or increase the total number of downloads of podcast episodes in a year.	Number of downloads	n/a	n/a		153
Communicate strategically to community audiences.	Ensure Strong Town Operation	Digital communication channels from the town are considered reliable and valuable to community members	Number of total followers and subscribers across main digital channels over year remains steady or increases.	Percent Increase from 2024 to 2025	n/a	n/a		Facebook: +23.9% Instagram: +26.8% YouTube: +23%
Communicate strategically to community audiences.	Ensure Strong Town Operation	Digital communication channels from the town are considered reliable and valuable to community members	Newsletter open rate	Percent Open	Above 28%	66%	Above 28%	67%
Invest in, retain, & hire skilled staff.	Ensure Strong Town Operation	Attain industry standard for attrition.	Attrition rate.	Percent	Less than 20%	25.40%	Less than 20%	10.10%
Ensure safety & security, such as emergency response.	Ensure Strong Town Operation	Achieve 100% compliance with respectful workplace and workplace violence training citywide. Training takes place every 2 years.	Percent of employees who have completed training.	Percent	100%	100%	100%	100%
Ensure safety & security, such as emergency response.	Ensure Strong Town Operation	Neighborhood Services Activities	Total Violations (all types)	Number		445		602

Goals	Strategic Plan Program	Outcome	Measure	Unit of Measure	Target 2024	Actual 2024	Target 2025	*Actual 2025
Ensure safety & security, such as emergency response.	Ensure Strong Town Operation	Annual Playground Audits	Number of inspections.	Number	4	4	4	4
Align needs & vision for community spaces.	Cultivate Community Space	Water conservation programs offered	Number of programs offered in a year.	Number	7	7	7	7
Align needs & vision for community spaces.	Cultivate Community Space	Utilization of Slow the Flow.	Percent of program completion.	Percent	100%	80%	100%	97%
Align needs & vision for community spaces.	Cultivate Community Space	utilization of Garden in a Box.	Percent of program completion.	Percent	100%	82.50%	100%	70%
Align needs & vision for community spaces.	Cultivate Community Space	Increase number of recreation participants.	Number of participants.	Number	2100	2000	2100	2567



GLOSSARY

Glossary

ACCRUAL: Revenues are recorded when they are earned, and expenses are recorded when a liability is incurred, regardless of when cash is actually received or paid.

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 EXPENDITURES: Expenditures for the acquisition of capital assets. Capital items must cost more than \$25,000 and have an expected life of greater than three 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.

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 objections.

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.

GOVERNMENTAL FUND: Governmental funds account for the core services and operations of the Town. The primary governmental fund is the General Fund, which serves as the Town's main operating fund. Its primary revenue sources are taxes and fees.

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

IT: Information technology.

KEY PERFORMANCE INDICATOR: A measurable value that demonstrates how effectively an organization is achieving key community objectives.

LCSO: 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.



Board of Trustees Meeting

Date: November 18, 2025

Subject: Resolution No. 51-2025 A Resolution Levying Property Taxes for the Year 2025 To Help Defray The Costs of Government for the Town of Wellington, Colorado, for the Fiscal Year Beginning the First Day of January 2026 and Ending the Last Day of December 2026

- **Presentation:** Patti Garcia, Town Administrator; Nic Redavid, Finance Director | Town Treasurer

EXECUTIVE SUMMARY

See Agenda Item D.1

BACKGROUND / DISCUSSION

N/A

CONNECTION WITH ADOPTED MASTER PLANS

N/A

FISCAL IMPLICATIONS

N/A

STAFF RECOMMENDATION

Staff recommends the adoption of Resolution No. 51-2025 A Resolution Levying Property Taxes for the Year 2025 To Help Defray The Costs of Government for the Town of Wellington, Colorado, for the Fiscal Year Beginning the First Day of January 2026 and Ending the Last Day of December 2026.

MOTION RECOMMENDATION

Move to adopt Resolution No. 51-2025 A Resolution Levying Property Taxes for the Year 2025 To Help Defray The Costs of Government for the Town of Wellington, Colorado, for the Fiscal Year Beginning the First Day of January 2026 and Ending the Last Day of December 2026.

ATTACHMENTS

1. Resolution No. 51-2025

TOWN OF WELLINGTON, COLORADO

RESOLUTION NO. 51-2025

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2025 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF WELLINGTON, COLORADO, FOR THE FISCAL YEAR BEGINNING THE FIRST DAY OF JANUARY 2026 AND ENDING THE LAST DAY OF DECEMBER 2026

WHEREAS, the Board of Trustees of the Town of Wellington, Colorado, has approved the annual budget in accordance with the Local Government Budget Law, on November 18, 2025; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$2,193,245; and

WHEREAS, the 2025 valuation for the assessment for the Town of Wellington, Colorado, as certified by the Larimer County Assessor is \$176,320,035.

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

Section 1. That for the purpose of meeting all general operating expenses of the Town of Wellington, Colorado, during the 2026 budget year, there is hereby levied a tax of 12.439 mills upon each dollar of the total valuation for assessment of all taxable property within the Town of Wellington, Colorado, for the year 2025.

Section 2. That the Town Clerk is hereby authorized and directed to immediately certify to the County Commissioners of Larimer County, Colorado, the mill levies for the Town of Wellington, Colorado, as hereinabove determined and set, but as recalculated as needed upon receipt of the final (December) certification of valuation from the county assessors in order to comply with any applicable revenue and other budgetary limits.

Upon a motion duly made, seconded, and carried, the foregoing Resolution was approved on this 18th day of November 2025.

TOWN OF WELLINGTON, COLORADO

By: _____
Calar Chaussee, Mayor

ATTEST:

Hannah Hill, Town Clerk



Board of Trustees Meeting

Date: November 18, 2025

Subject: Ordinance No. 16-2025 An Ordinance Appropriating Sums of Money to Defray Expenses and Liabilities of the Town of Wellington, Colorado, for the Fiscal Year Beginning the First Day of January 2026 and Ending the Last Day of December 2026

- **Presentation:** Patti Garcia, Town Administrator; Nic Redavid, Finance Director | Town Treasurer

EXECUTIVE SUMMARY

See Agenda Item D.1

BACKGROUND / DISCUSSION

N/A

CONNECTION WITH ADOPTED MASTER PLANS

N/A

FISCAL IMPLICATIONS

N/A

STAFF RECOMMENDATION

Staff recommends the adoption of Ordinance No. 16-2025 An Ordinance Appropriating Sums of Money to Defray Expenses and Liabilities of the Town of Wellington, Colorado, for the Fiscal Year Beginning the First Day of January 2026 and Ending the Last Day of December 2026.

MOTION RECOMMENDATION

Move to adopt Ordinance No. 16-2025 An Ordinance Appropriating Sums of Money to Defray Expenses and Liabilities of the Town of Wellington, Colorado, for the Fiscal Year Beginning the First Day of January 2026 and Ending the Last Day of December 2026.

ATTACHMENTS

1. Ordinance No. 16-2025

TOWN OF WELLINGTON, COLORADO

ORDINANCE NO. 16-2025

AN ORDINANCE APPROPRIATING SUMS OF MONEY TO DEFRAY EXPENSES AND LIABILITIES OF THE TOWN OF WELLINGTON, COLORADO, FOR THE FISCAL YEAR BEGINNING THE FIRST DAY OF JANUARY 2026 AND ENDING THE LAST DAY OF DECEMBER 2026.

WHEREAS, the Board of Trustees of the Town of Wellington, Colorado, has approved the annual budget in accordance with the Local Government Budget Law, on November 18, 2025; and

WHEREAS, the Board of Trustees has made provision therein for revenues or planned to be expended from reserves/fund balances in an amount equal to or greater than the total proposed expenditures set forth in said budget; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and reserves/fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the Town of Wellington, Colorado.

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

That the following sums are hereby appropriated from the revenue or reserves/fund balances of each fund to each fund, for the purposes stated:

	Current Operating Expenses	Capital Improvement Projects	Debt Service	TOTAL
General Fund	\$8,668,986	\$445,000		\$9,113,986
Street Fund	1,547,259	7,557,385		9,104,644
Water Fund	3,772,939	3,717,500	1,321,951	8,812,390
Sewer Fund	2,030,700	330,101	2,470,492	4,831,293
Drainage Fund	660,956	2,225,079		2,886,035
Park Fund	1,860,256	185,000		2,045,256
TOTAL				\$36,793,604

PASSED AND ADOPTED by the Board of Trustees of the Town of Wellington, Colorado and ordered published this 18th day of November 2025, and ordered to become effective January 1, 2026.

TOWN OF WELLINGTON, COLORADO

By: _____
Calar Chaussee, Mayor

ATTEST:

Hannah Hill, Town Clerk



Board of Trustees Meeting

Date: November 18, 2025

Subject: Resolution No. 52-2025 A Resolution by the Town of Wellington, Colorado Authorizing Staff to Acquire Certain Properties Needed to Complete the Cleveland Avenue Improvement Project

- **Presentation: Bob Gowing, Director of Public Works**

EXECUTIVE SUMMARY

The Cleveland Avenue Improvement project requires the acquisition of portions of four properties located along Cleveland Avenue. These acquisitions are necessary to realize the vision of the Project and construct the project as currently designed.

Staff is requesting authorization to continue to represent the Town of Wellington throughout the balance of the acquisition process.

BACKGROUND / DISCUSSION

The Cleveland Avenue Improvement project (the "Project") will revitalize the Town's main street through the complete reconstruction of Cleveland Avenue from 1st Street to 5th Street. The work will include new asphalt paving, signing/striping, curb/gutter, sidewalks, drainage systems, accessibility improvements, landscaping, lighting and various other amenities.

The project began in 2023 with the award of \$4,444,086 in various grant funds obtained through the Colorado Department of Transportation (CDOT). The project team, consisting of many staff members and various consultants, has shepherded the Project through the many intricate CDOT processes to the point where construction will start soon. Design is substantially complete and the right-of-way (ROW) acquisition process is nearing completion.

The ROW acquisition has been on the critical path for this project since its inception. That process was described in detail to the Board of Trustees (BOT) and the community at the June 17, 2025, BOT meeting regarding the eminent domain process. Staff is happy to report that it appears the eminent domain process will not be necessary to finalize acquisitions. Currently, all Memoranda of Agreement (MOAs) have been obtained or are forthcoming, and land purchase closings are the next step in the ROW process. The MOAs are executed purchase agreements, which are based on multiple appraisals and the Fair Market Value (FMV) issued by CDOT. The CDOT ROW acquisition process does not allow for much flexibility, and the initial purchase offers were in alignment with those documents.

Staff would like to attend and execute the land purchase closings to ensure the process stays on track. Several of the acquisitions exceed the current staff purchasing limit of \$30,000 per the Purchasing Policy. Therefore, authorization from the BOT is required for the Town Administrator or her designee to close these acquisitions. The total estimated closing cost for the four purchases is \$150,138. These expenses were anticipated and are included in the 2025 budget (G/L 211-80-5022 - Cleveland Ave Improvements - Design Phase Services) in the amount of \$150,000. Since these are still just estimates and time is of the essence, Staff is requesting a 10% contingency to account for unforeseen expenses. Therefore, Staff respectfully requests authority to expend up to \$165,000 to finalize and close the purchases, allowing the project to proceed to construction.

The attached resolution is intended to give staff the authority to close out the ROW acquisition process. Please see the attached documents for more information.

CONNECTION WITH ADOPTED MASTER PLANS

- Grow Responsibly - Proactively maintain and improve utilities, streets, and the built environment
- Foster Economic Vitality - Align and develop visions related to economic development
- Cultivate Community Space - Retain, revitalize and invest in meeting and gathering spaces

FISCAL IMPLICATIONS

- Funds are currently appropriated, as included with other design phase expenses, for this use in the 2025 Town of Wellington budget (G/L 211-80-5022)
- This project is partially funded by \$4,444,086 from awarded grants, and is included in the approved 2025 budget, the approved 2025 5-year Capital Improvement Program plan, and the proposed 2026 budget.

STAFF RECOMMENDATION

Staff recommends approval of Resolution No. 52-2025 allowing staff to complete and close the property acquisitions required for the Cleveland Avenue Improvement project.

MOTION RECOMMENDATION

Move to approve Resolution No. 52-2025 A Resolution by the Town of Wellington, Colorado Authorizing Staff to Acquire Certain Properties Needed to Complete the Cleveland Avenue Improvement Project

ATTACHMENTS

1. Resolution No. 52-2025 - Land purchases for Cleveland Avenue Improvement Project - Final
2. Res. 52-2025 Presentation - PP

TOWN OF WELLINGTON

RESOLUTION NO. 52-2025

A RESOLUTION BY THE TOWN OF WELLINGTON, COLORADO AUTHORIZING STAFF TO ACQUIRE CERTAIN PROPERTIES NEEDED TO COMPLETE THE CLEVELAND AVENUE IMPROVEMENT PROJECT

WHEREAS, the Cleveland Avenue Improvement Project will provide much needed transportation, drainage, accessibility, lighting, safety, and downtown amenity improvements for the Cleveland Avenue corridor between 1st Street and 5th Street; and

WHEREAS, the Town of Wellington has appropriated monies for the Cleveland Avenue Improvement Project in the approved 2025 Town of Wellington Budget; and

WHEREAS, the Town of Wellington intends to complete the Cleveland Avenue Improvement project by December 31, 2026; and

WHEREAS, the Cleveland Avenue Improvement Project requires additional public right-way through land purchases and the wishes to avoid the eminent domain process; and

WHEREAS, the estimated cost of the land purchases is \$165,000, and the Town's purchasing policy requires Board of Trustee authorization for Staff purchases over \$30,000.

NOW, THEREFORE, be it resolved by the Board of Trustees for the Town of Wellington, Colorado, as follows:

1. The Board of Trustees commits to allow staff to purchase four portions of properties along Cleveland Avenue for use as public right-of-way, and to pay associated closing and other required expenses in the not-to-exceed amount of \$165,000.

Upon motion duly made, seconded and carried, the foregoing Resolution was adopted this 18th day of November, 2025.

TOWN OF WELLINGTON, COLORADO

By: _____
Calar Chaussee, Mayor

ATTEST:

Hannah Hill, Town Clerk

Cleveland Avenue Improvement Project

Project Status

Right-of-Way Purchase Authorization Resolution

November 18, 2025





Recap of Past Significant Events and Advances

- 2023 - The Town successfully secured \$4,444,086 in grant funding from several grants through the Colorado Department of Transportation (CDOT)
- 12/7/2023 – An Intergovernmental Agreement (IGA) was executed between the Town and CDOT regarding the project and the grants
- 4/9/2024 – The Town awarded a contract to JUB Engineers for engineering, survey, landscape architecture and other professional services
 - 30%, 60%, and 90% design and associated documents are complete
 - The design team is working to complete the construction documents in anticipation of bid advertisement in January of 2026
- The Right-of-Way (ROW) process proceeded for four ROW purchases and five Temporary Construction Easements (TCE's)
 - ROW Plans and Clearances are complete
 - The Notices of Intent (NOIs) were sent to property owners
 - All appraisals and the Fair Market Values (FMVs) are complete
 - Offer letters and Memoranda of Agreement (MOAs) were sent

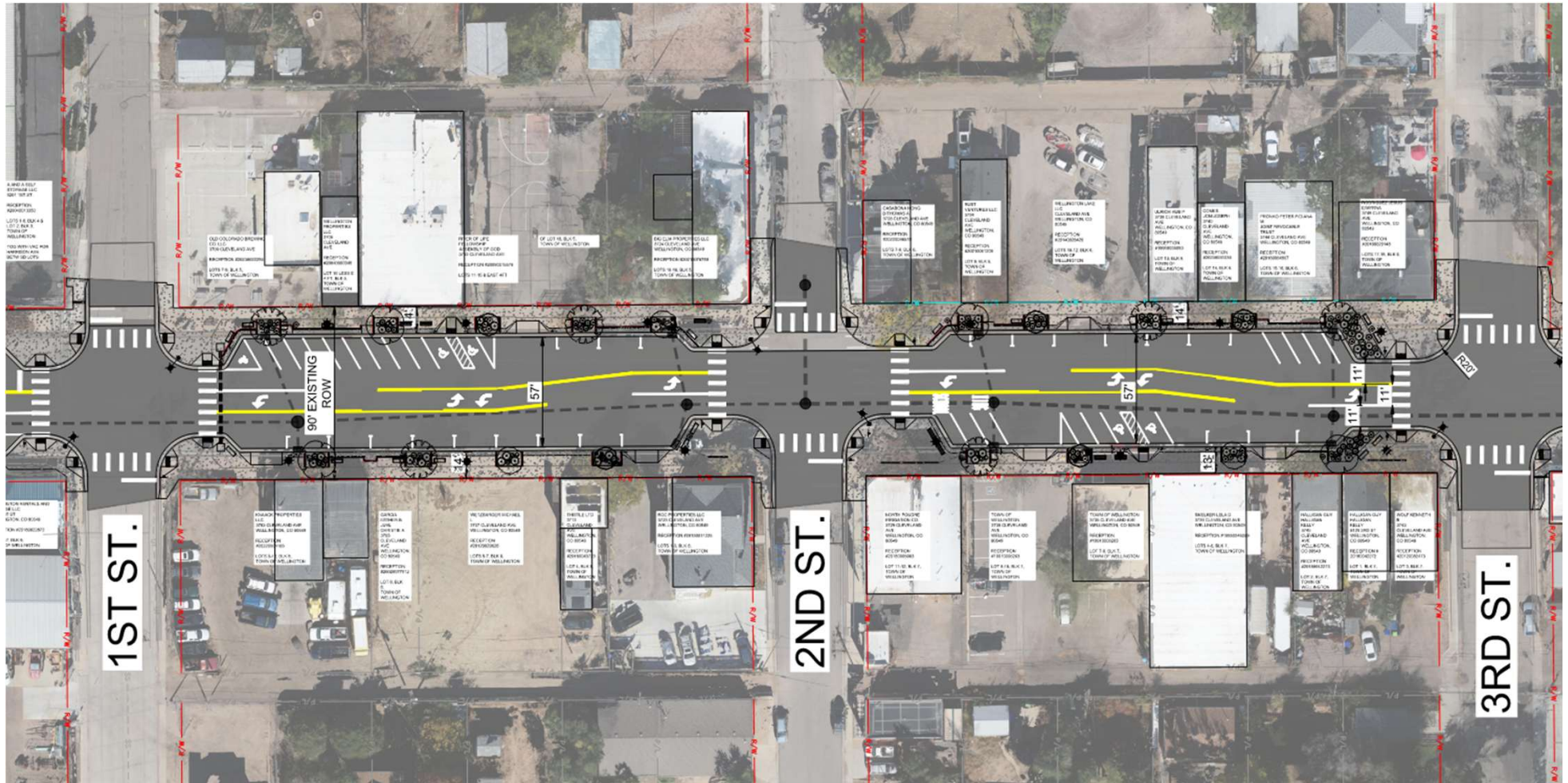


Recent Events and Current Status

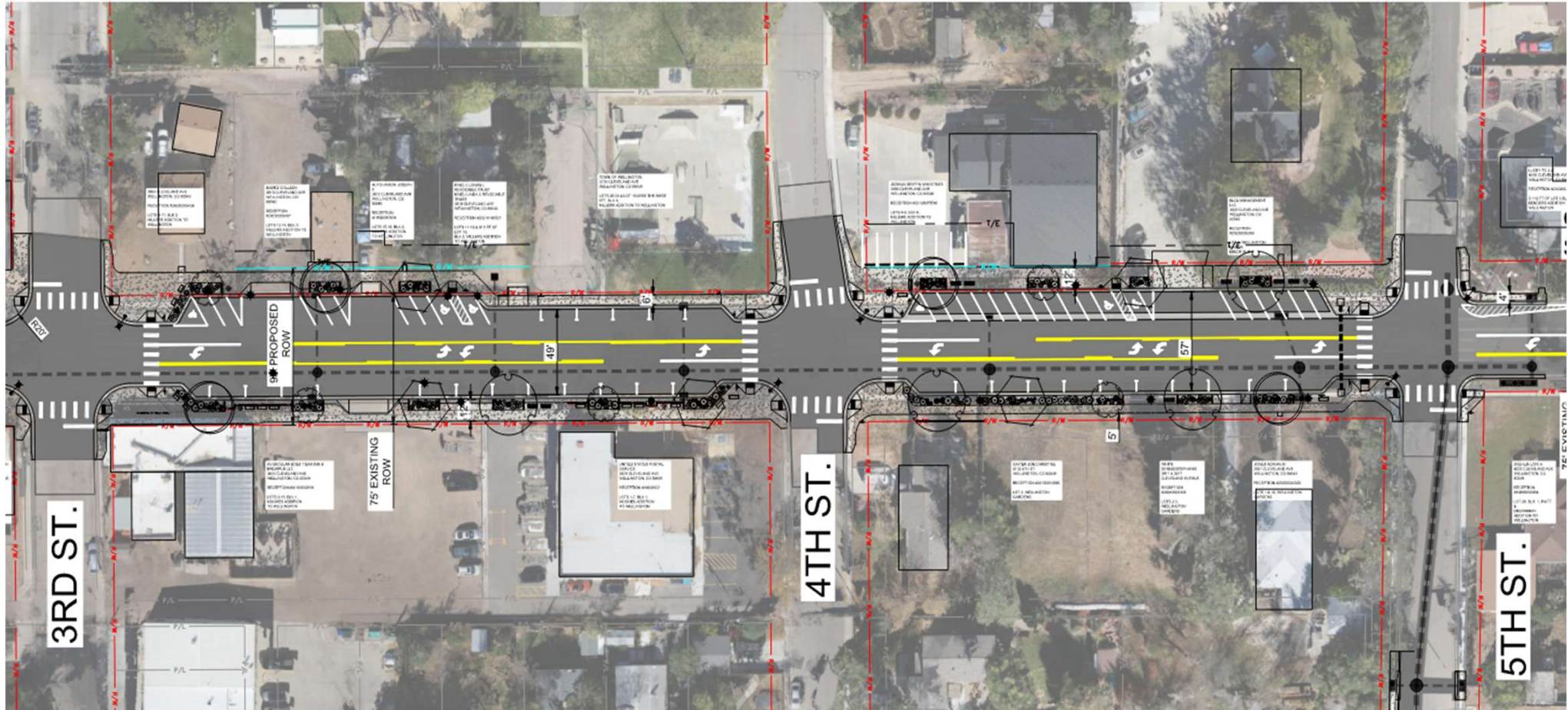
- The Right-of-Way (ROW) process is proceeding for ROW purchases and Temporary Construction Easements (TCE's).
 - Offer letters and Memoranda Agreement (MOAs) have been sent and all property owners have responded
 - 2 property owners have signed the MOA's and executed the TCE's
 - 1 property owner reports the signed MOA and TCE is in the mail
 - Discussions continue with 1 property owner
 - Upon completion of the MOA's, property closings for fee ROW purchases will be scheduled at the title company as soon as possible
 - A Resolution for authorization to purchase is needed to complete the ROW acquisition process.

(See subsequent slides for design drawings)

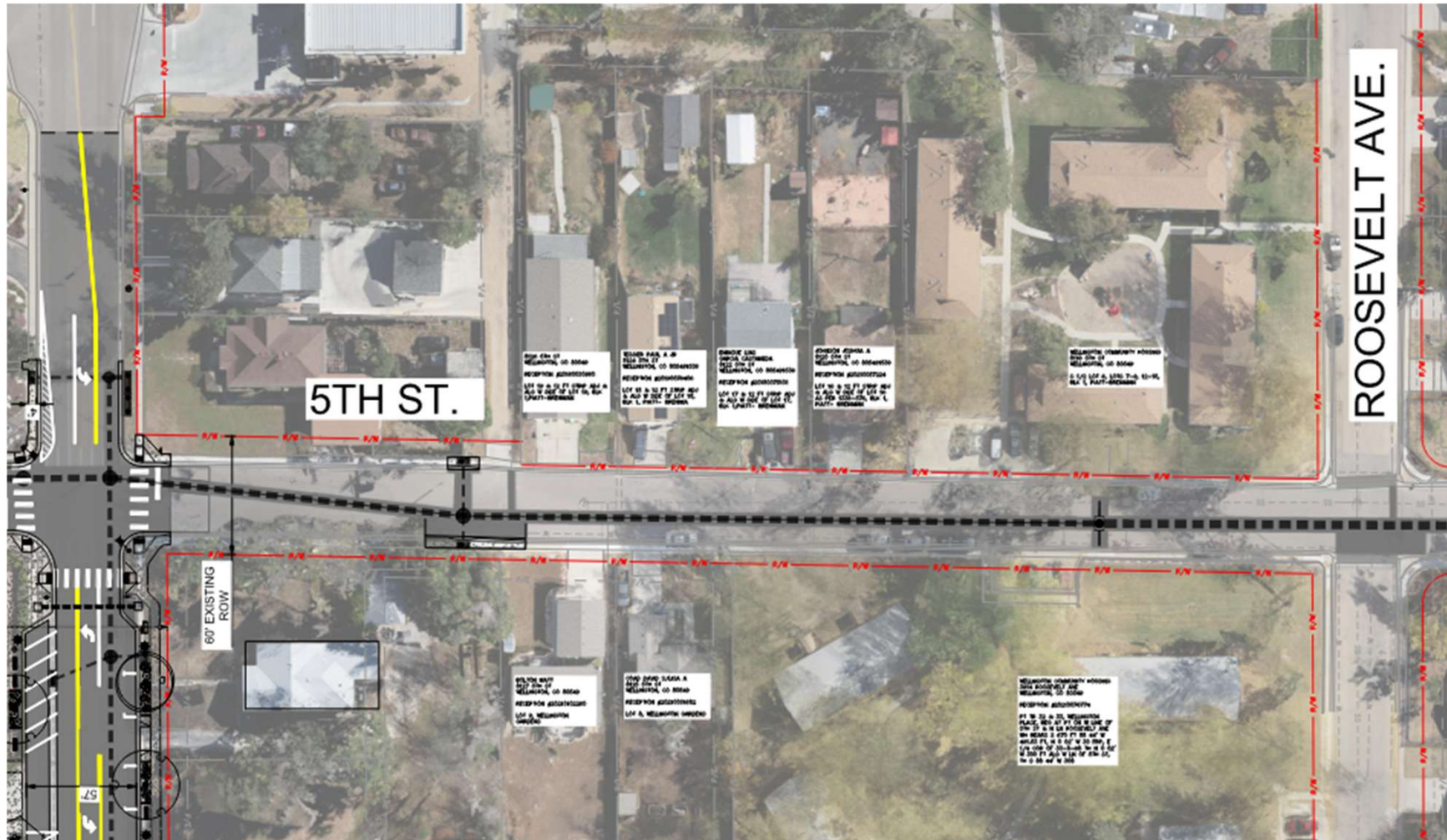
Current Design, 1st Street to 3rd Street



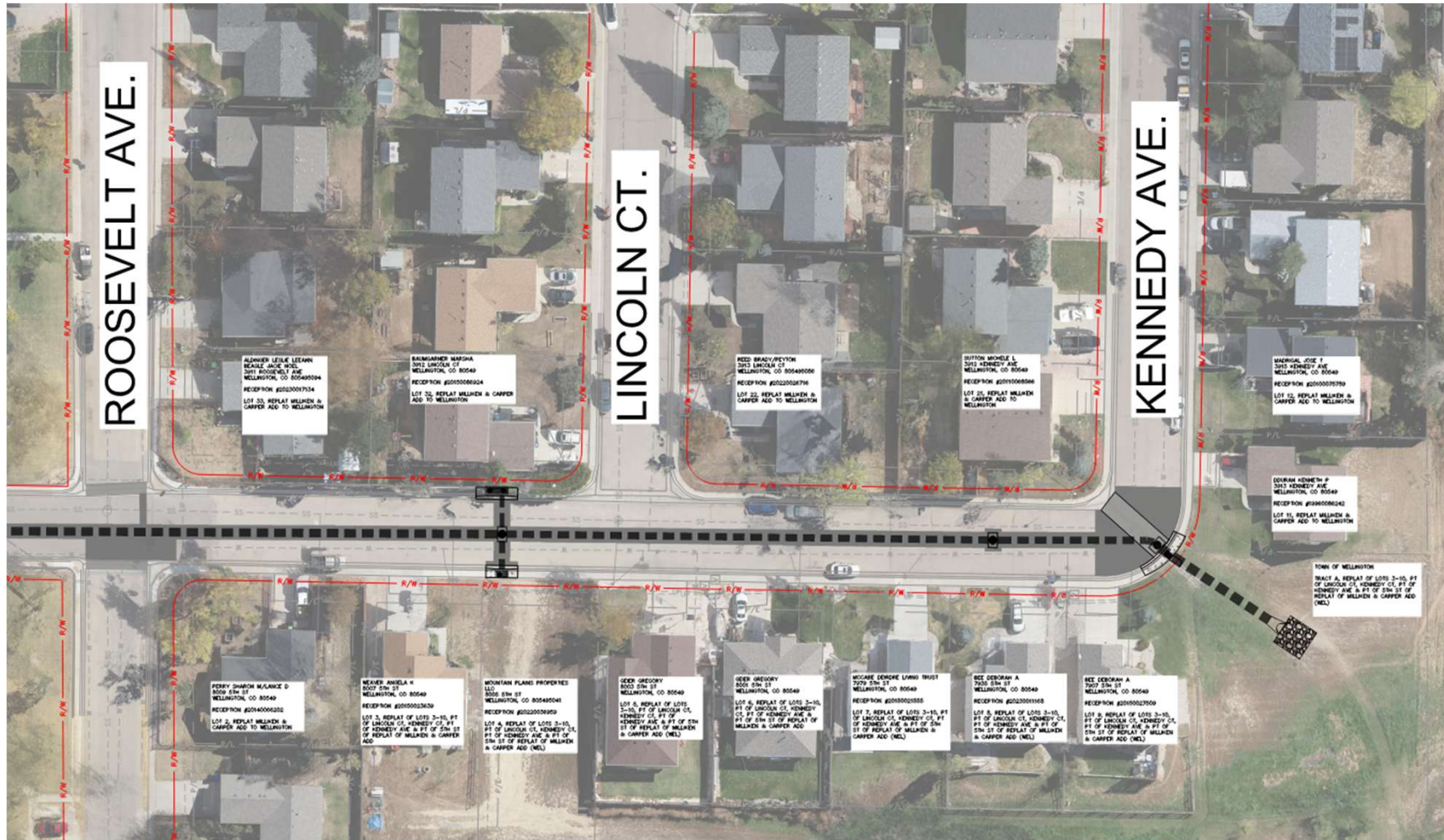
Current Design, 3rd Street to 5th Street



Drainage Outfall - North Portion



Drainage Outfall – South Portion



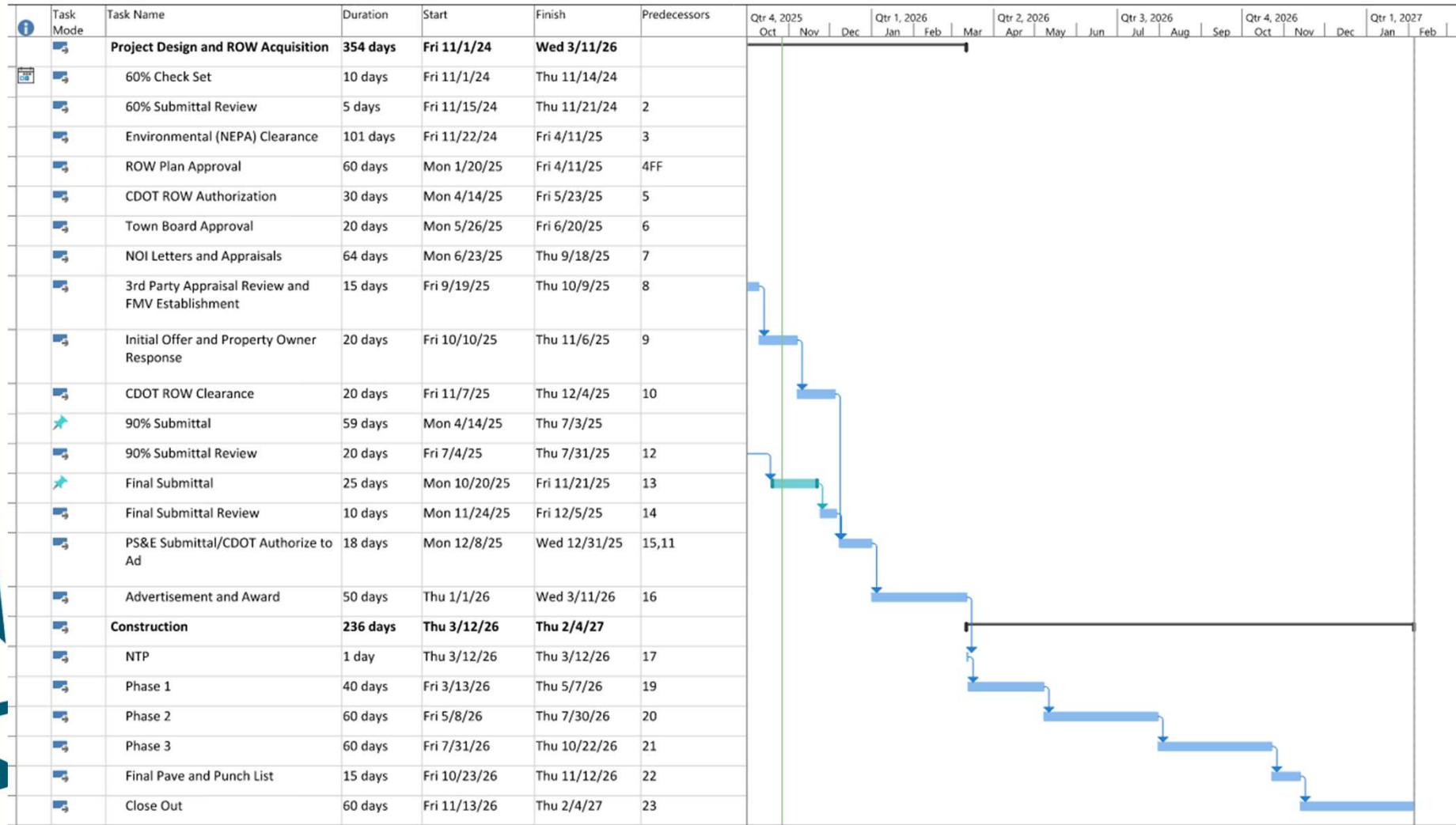


Current Schedule

- Grant monies must be spent before the end of 2026, a key driver of the schedule
- It is currently expected that the eminent domain process will not be needed to finalize acquisitions.

(See next slide for detailed schedule)

Project Schedule





Questions and Discussion



Board of Trustees Meeting

Date: November 18, 2025

Subject: Grace Village/Wellington Food Pantry - Discretionary Fund Request

- **Presentation:** Donna Visocky - Grace Village, Director of Public Relations & Fundraising

EXECUTIVE SUMMARY

Grace Village/Wellington Food Pantry has submitted a request for funding support to assist with operations of its community food pantry. The pantry provides free groceries and essential household items to individuals and families within Wellington who are experiencing food insecurity. Staff has evaluated this request under the Town's Public Purpose Policy to determine eligibility for public funding. Based on the analysis below, staff finds that the Grace Village Food Pantry meets the criteria of a legitimate public purpose, subject to standard funding and reporting conditions.

BACKGROUND / DISCUSSION

The Community Grant Application from Grace Village was received on November 7, 2025. The application is complete, and a representative from the organization will attend to present the request.

Grace Village/Wellington Food Pantry is requesting \$17,000 to support the needs of the food pantry. The Food Pantry currently serves an average of 100 families during open hours, with demand nearly doubling during the holidays.

Public purpose requirements establishes that public funds may only be used for expenditures that serve the health, safety, or welfare of the community as a whole, not for private or sectarian purposes. Programs that provide measurable community benefit - particularly those supporting vulnerable or underserved populations - generally qualify.

The Grace Village Food Pantry operates within the Wellington area and provides access to nutritious food at no cost to residents. The program relies on donations and volunteers and seeks Town funding to help sustain local food distribution efforts in response to increased community demand.

Public Purpose Analysis

Public Purpose Category

Health, Safety, and Welfare

Equity and Access

Economic and Community Stability

Evaluation

The food pantry directly addresses hunger and nutrition needs among Wellington residents, contributing to improved public health and community welfare.

The program ensures equitable access to basic needs for low-income and food-insecure residents, aligning with the Town's social responsibility goals.

By mitigating food insecurity, the program helps stabilize households and reduce reliance on emergency assistance programs, providing indirect community benefits.



Private vs. Public Benefit

Services are open to all Wellington residents regardless of affiliation, ensuring that public funds support a community-wide benefit rather than a private interest.

The Grace Village Food Pantry meets the public purpose as it advances health, safety, and welfare by reducing hunger and improving well-being; provides a measurable public benefit accessible to Wellington residents; operates on a nondenominational basis when using public funds; and can demonstrate accountability through reporting on community impact.

The Town received two funding requests in 2025 for the Grace Village Community Center. Funding was approved in the amount of \$10,000 in March 2024 through a Memorandum of Understanding and \$7,500 in August 2024. Both approvals were designated for the design and construction of ADA-compliant amenities at the Wellington Community Services Building. The Memorandum of Understanding requires a report by December 31, 2025 on how the funds were used. Community Grant Applications require entities receiving grant funds to submit a Final Report identifying how the funds were used within 60 days of the project close out.

CONNECTION WITH ADOPTED MASTER PLANS

The application acknowledges alignment with two areas of the strategic plan:

1. Foster Economic Vibrancy
2. Grow Responsibly

FISCAL IMPLICATIONS

The current balance in the Board Discretionary is \$17,262.

STAFF RECOMMENDATION

Staff recommends that the Grace Village/Wellington Food Pantry be determined to meet the Town's public purpose requirements and that its funding request be considered eligible under the Town's discretionary or community grant funding program.

MOTION RECOMMENDATION

Below are motion options:

Option 1: I move to approve the Community Grant Application in the amount of \$17,000 submitted by Grace Village/Wellington Food Pantry, with funding to be provided from the Board of Trustee Discretionary Fund.

Option 2: I move to amend the grant amount requested by Grace Village/Wellington Food Pantry to (designated amount) in support of the Food Pantry, with funding being provided from the Board of Trustee Discretionary Fund.

Option 3: I move to deny the Community Grant Application submitted by Grace Village/Wellington Food Pantry.

ATTACHMENTS

1. GraceVillage_FundingApp_110725
2. BOT discretionary fund_criteria
3. Public Purpose_Defined

Grace Village/Wellington Food Pantry

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

For over forty years, the Wellington Food Pantry has served as a means through which the people of Wellington have cared for one another.

As the town of Wellington has expanded, so has the importance of the Food Pantry. The number of people living in poverty has increased and food insecurity has escalated. In the past year alone, we have seen a stunning **40% increase** in individuals served. We have been operating on a schedule of two afternoons a month out of River of Life Church. Because of increased demand, we have expanded our open hours to include two Saturdays a month at Wellington Middle High School. We average 100 families/week, over 200 families during the holidays.

The vast majority of our resources – our funding, our food, our operating costs – are donated by individuals and community organizations. The majority of our food is obtained through Food Bank for Larimer County (some of which we purchase from them, some is free.) The remainder (often things like milk, eggs and meat) we purchase locally. In 2024, we distributed 62,178 pounds of food from Food Bank for Larimer County alone. We know that number has increased significantly. In addition, we currently purchase 72 gallons of milk and 72 dozen eggs and 150 pounds of meat each week. **Our food costs jumped from \$625/month in early 2005 to \$2000 in October and we expect them to be higher through the holidays and end of the year.**

Approximately 600,000 Coloradans rely on SNAP benefits each month, and advocates expect many of those people to turn to local food banks to get groceries. That will put increased demand on an already stressed system. Food Bank for Larimer County is already providing less food to area Food Pantries such as Wellington. We expect that decline to continue. We are going into the busy holiday season and anticipate a significant increase in demand for food.

Our goal is making sure we have an abundance of food, one way or another, in order to feed every household that comes through the line. Meeting that goal will require more distribution days, more food, more financial support, and a more flexible location.

Plans Moving Forward

River of Life Church is asking the Food Pantry to relinquish our spot at their location by the end of December 2025. In order to meet the increased community demand, we are looking

to move into a more permanent, (all be it temporary) location that will allow us to set up shop and operate on a weekly basis until our new building is completed. It will also give us an opportunity to test drive our expanded program, figure out logistics, needs, costs, etc. before we move into our new building. As we anticipate the greater demand and the need for more financial support, we will be actively pursuing grants and other financial funding for operation and program support.

Funding from the Town of Wellington will ensure that we can keep providing food to our community for the next 6 months as we transition to a more sustainable operating model.

Aligning with Town of Wellington Strategic Goals

The Wellington Community Services Center/Food Pantry not only serves residents in need but also strengthens Wellington's strategic goals.

Foster Economic Vibrancy:

- The food bank supports **vulnerable community members**, helping stabilize household food security, alleviating pressure on local services, and reducing economic strain on low-income families.
- This mission supports **Goal 1** and **Goal 3** under economic vibrancy: *retaining and expanding local services* and *identifying funding opportunities*—since the food bank is itself a nonprofit, community-based actor critical to local economic resiliency and wellbeing.

4. Grow Responsibly

- While the food bank isn't directly involved in infrastructure or housing, ensuring residents have **basic nourishment and support** fosters community stability, which can reduce longer-term strain on infrastructure and public services.



1. Number of Town of Wellington residents and/or visitors that will participate and/or benefit from the program you are proposing: 200+
2. In what way will this program enhance the Town of Wellington's positive image, provide opportunity for informal education, community building and/or family entertainment:

Supporting our community's most vulnerable is always a positive.

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

YES ☒ NO ☐ if YES, please complete questions 4, 5 and 6)

4. How much did you receive from the Town of Wellington? \$ 17,500

5. How was the funding used?

Funding is being used to underwrite the cost of design and installation of ADA accessible accommodations

for the new Wellington Community Services Center/Food Panty.

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

The funds are being used as each stage of the project is completely. Currently, the project is in the design

stage and part of the funds are being used to cover design costs. The remainder will be applied to construction.

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

Sparge Foundation, Poudre School District, Colorado Iron & Metal, Larimer Country, Ridley's,

Bohemian Foundation, JJ Meatpacking, Schnor Farms,

8. Please include the following attachments:

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

Name and Signature of Organization's Project Chairperson:

Mark Gabbert

Digitally signed by Mark Gabbert
Date: 2025.11.06 14:52:43 -0700

Name (Please Print)

Telephone Number

Signature 

970-776-6763

11/7/25

Date



Program / Project Budget

Wellington Food Pantry

Program Name: _____

Total Project Budget (Please Itemize):

(Personnel, Promotion, Supplies, Services, etc.)

Amount:

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

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

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

Wellington Food Pantry						
Projected Budget						
November 2025 - April 2026						
EXPENSES						
Direct expenses:						
Food	Per month	Total Through Nov/Dec 2025	Total Through Apr-26			
	\$ 2,500.00	\$ 5,000.00	\$ 15,000.00			
Truck fuel	\$ 200.00	\$ 400.00	\$ 1,200.00			
Truck ins/plates	\$ 270.00	\$ 540.00	\$ 1,620.00			
Supplies	\$ 20.00	\$ 40.00	\$ 120.00			
Indirect expenses:						
Website media	\$ 135.00	\$ 270.00	\$ 810.00			
Insurance, distribution site	\$ 75.00	\$ 150.00	\$ 450.00			
Gen G&A	\$ 100.00	\$ 200.00	\$ 600.00			
Total	\$ 3,300.00	\$ 6,600.00	\$ 19,800.00			
INCOME TO DATE						
Donations						
Individual	\$ 200.00	\$ 400.00	\$ 1,200.00			
Business	\$ 200.00	\$ 400.00	\$ 1,200.00			
End of Year Donations/Special	\$ 1,230.00	\$ 6,000.00 (est)	\$ 6,000.00			
TOTAL	\$ 1,630.00	\$ 6,800.00	\$ 8,400.00			
NET	\$ (1,670.00)	\$ 200.00	\$ (11,400.00)			

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **MAR 05 2018**

GRACE VILLAGE
PO BOX 918
WELLINGTON, CO 80549

Employer Identification Number:
81-4426293
DLN:
17053269339037
Contact Person:
CHRIS BROWN ID# 31503
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
November 15, 2016
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947

GRACE VILLAGE

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Stephen A. Martin

Director, Exempt Organizations
Rulings and Agreements

GRACE VILLAGE BOARD OF DIRECTORS

Mark Gabbert, Chair - Wellington

- Pastor Zion Lutheran Church, Board Member Wellington Chamber of Commerce, Director Wellington Food Pantry

Steve Sarno, Vice Chair - Wellington

- Substitute Teacher Wellington School District, Assistant Coach Wellington High School football team, former Wellington Fire Chief, Wellington Food Bank, Boys & Girls Club of Wellington, Wellington-Waverly Kiwanis Club

Joanna Leek, Treasurer – Fort Collins

- Retired CPA

Kristi Cannon, Secretary - Wellington

- Former Chair and Former Past Chair roles within the Wellington Area Chamber of Commerce; Retired corporate executive in a Senior Leadership role with Johnson and Johnson; Current Small Business Owner of the Wellington Manor and the spa at the Manor, Beauty Renewed Salon and Spa

Richard Bacon, Food Bank Coordinator - Wellington

- Former Chair Wellington Community Activities Commission, Eyeopeners Kiwanis Member, Wellington Food Pantry

Janelle Emde – Fort Collins

- Vice President, Commercial Lending, Meridian Trust

Jenna Riep – Fort Collins

- Wellington Middle High School Art Director, Student Council and Ambassadors Teacher

Staff

Donna Visocky – Fort Collins

Director of Public Relations & Fundraising (contractual)

OFFICE OF THE SECRETARY OF STATE
OF THE STATE OF COLORADO

CERTIFICATE OF FACT OF GOOD STANDING

I, Jena Griswold, as the Secretary of State of the State of Colorado, hereby certify that, according to the records of this office,

Grace Village

is a

Nonprofit Corporation

formed or registered on 11/15/2016 under the law of Colorado, has complied with all applicable requirements of this office, and is in good standing with this office. This entity has been assigned entity identification number 20161772251 .

This certificate reflects facts established or disclosed by documents delivered to this office on paper through 01/29/2024 that have been posted, and by documents delivered to this office electronically through 01/31/2024 @ 08:31:37 .

I have affixed hereto the Great Seal of the State of Colorado and duly generated, executed, and issued this official certificate at Denver, Colorado on 01/31/2024 @ 08:31:37 in accordance with applicable law. This certificate is assigned Confirmation Number 15708808 .



Jena Griswold

Secretary of State of the State of Colorado

*****End of Certificate*****

Notice: A certificate issued electronically from the Colorado Secretary of State's website is fully and immediately valid and effective. However, as an option, the issuance and validity of a certificate obtained electronically may be established by visiting the Validate a Certificate page of the Secretary of State's website, <https://www.coloradosos.gov/biz/CertificateSearchCriteria.do> entering the certificate's confirmation number displayed on the certificate, and following the instructions displayed. Confirming the issuance of a certificate is merely optional and is not necessary to the valid and effective issuance of a certificate. For more information, visit our website, <https://www.coloradosos.gov> click "Businesses, trademarks, trade names" and select "Frequently Asked Questions."



Town of Wellington Community Grant Application

Criteria and Guidelines

Board Discretionary Funding

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

Who can apply?

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

What do I need to include in my application?

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

What restrictions are there?

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

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

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



How do I submit my materials?

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

Approval Process

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

Disbursement and Use of Funds

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

Final Reporting

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

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

In municipal finance, a “public purpose” means the expenditure of government funds must benefit the community as a whole, not just a private individual or group. Courts and auditors usually apply a “public purpose test” to determine whether financial support is appropriate.

Here are some common categories that are generally considered a public purpose:

1. Health, Safety, and Welfare

- Funding police, fire, EMS, or disaster preparedness programs.
- Grants to nonprofits providing emergency shelter, food assistance, or health services.
- Support for youth programs that reduce crime, drug use, or unsafe behavior.

2. Infrastructure and Community Assets

- Building or maintaining roads, sidewalks, water/sewer systems, or parks.
- Support for accessibility projects (ADA compliance, senior mobility, etc.).
- Public facilities like libraries, recreation centers, or cultural venues.

3. Economic Development

- Incentives tied to job creation, workforce development, or revitalization of blighted areas.
- Downtown revitalization (streetscapes, Main Street programs).
- Tourism promotion when it has a measurable community benefit.

4. Education, Arts, and Cultural Enrichment

- Programs that provide broad access to education, literacy, and workforce readiness.
- Events, festivals, or public art that foster civic pride and community identity.

5. Equity and Access

- Programs that expand access to housing, transportation, or utilities for low-income residents.
- Grants that ensure underserved populations can participate in civic life.

What would not usually qualify:

- Direct donations or gifts with no measurable public return.
 - Financial aid that benefits only a narrow group without broader community impact (e.g., gifts to individuals or holiday presents without a tie to public welfare).
 - Expenditures that primarily support a private entity’s operations without contractual obligations to deliver public benefit.
-

Key takeaway: If the expenditure can be linked to a service, project, or program that advances the community's welfare, safety, infrastructure, or economic health, it likely meets the public purpose test. If it looks like a donation without measurable community impact, it probably doesn't.



Board of Trustees Meeting

Date: November 18, 2025

Subject: Metropolitan Districts Information and Discussion

EXECUTIVE SUMMARY

The purpose of this work session is to provide the Board of Trustees with a high-level overview of Title 32 Metropolitan Districts, hear a developer presentation regarding the Sage Farms Planned Unit Development (PUD), and seek direction on whether to continue exploring the use of a Metropolitan District financing tool for new development in Wellington.

This discussion is intended to establish a foundational understanding of how Metropolitan Districts operate under Colorado law and to begin identifying whether the Board wishes to move toward developing a policy framework to guide future requests.

BACKGROUND / DISCUSSION

N/A

CONNECTION WITH ADOPTED MASTER PLANS

N/A

FISCAL IMPLICATIONS

N/A

STAFF RECOMMENDATION

N/A

MOTION RECOMMENDATION

N/A

ATTACHMENTS

1. Discussion Guide Presentation Slides
2. Development Example Presentation Slides

Metropolitan Districts Information and Discussion

Board of Trustees
Work Session

November 18, 2025





Purpose:

1. Provide a high-level overview of Title 32 Metropolitan Districts
2. Hear a developer request regarding a potential Metropolitan District for new development
3. Seek direction from Board of Trustees on whether to proceed with further research and discussions



Metropolitan District Basics:

1. A Title 32 Special District – Creation is guided by and must adhere to Colorado state law
2. A financing tool used to fund new development and the necessary infrastructure to support the development
3. Issuance of bonds (debt) is the financing vehicle and a mill levy (property tax) is imposed within the district to pay off the bonds
4. Mill levy for a Metropolitan District applies only to properties within the District
5. Independent unit of local government, governed by a Board of Directors elected from registered electors within the District



Why a Metropolitan District?

1. Provision of infrastructure and maintenance of that infrastructure not provided by the Town
2. Bonded indebtedness can be used to pay for infrastructure over a longer period of time instead of a single large upfront cost (mitigates development risk)
3. Can fund design and construction, as well as on-going operations and maintenance
4. May provide amenities such as community clubhouses, swimming pools, or others and ensure consistent and reliable operation of shared resources such as large non-potable irrigation systems and related wells/equipment



Development Request and Background

1. Possible Implementation - Sage Farms Planned Unit Development
2. Presentation by Sage Homes and Baessler Homes

(separate presentation slides, included)



Questions for Direction:

1. Does the Board desire to continue discussions regarding consideration of Metropolitan Districts?



Questions for Direction:

2. Does the Board support continuing exploration of a Metropolitan District for the Sage Farms Planned Unit Development?



Questions for Direction:

3. Does the Board desire to discuss a broader policy framework for guiding how Metropolitan Districts are evaluated?



Questions for Direction:

4. What additional information or resources would the Board find useful for continuing discussion of this topic?

Metropolitan Districts 101

Work Session
November 18, 2025

Presented by:

Sage Homes – Daren Roberson
Baessler Homes – Jamie Baessler, Melissa Wheeler, Hank McDougall

Tax Authorities

Raise your hand if you know the underlying tax authorities applicable to the place you live

The screenshot displays the Weld County Property Portal interface. At the top, the header includes the Weld County logo, the text "Weld County PROPERTY PORTAL", and contact information: "Property Information (970) 400-3650" and "Technical Support (970) 400-4357". Below the header is a navigation bar with tabs for "Tools", "Identify", "Measure", "Draw", and "Advanced". The "Tools" tab is active, showing a "Show" button and a "Search By" dropdown menu. The "Search By" menu is open, displaying various search criteria: Owner, Address, Account #, Parcel #, S-T-R, Subdivision, Adv. Search, and Data Search. The "Owner" option is selected. The main content area shows a map of a residential area with several parcels outlined in yellow. One parcel, located at the intersection of Gavin Ct and Lexi Ln, is highlighted with a red border. The map also shows street names: BUCKBOARD DR, DAWN DR, ISABELL DR, LEXI LN, GAVIN CT, PLAINS PKWY, and WCR 10. On the left side of the map, there is a sidebar with the following information: "Parcels (1)", "Owner: HUDSON HILLS HOMES LLC", "Account: R8988725", "Parcel: 147310406001", "Address: 500 GAVIN CT HUDSON", "Subdivision: HUDSON HILLS FG NO 2 B1 L1", "Section: 10 Township: 1N Range: 65W", and links for "Taxes", "Property Report", "Data Search", "Buffer", and "Sales". At the bottom of the sidebar, it says "Displaying 1 - 1 (Total: 1)" and "Page 1 of 1".

Weld County
PROPERTY PORTAL

Property Information (970) 400-3650
Technical Support (970) 400-4357

Tools Identify Measure Draw Advanced

Layers Home Legend Results

Owner Address Account # Parcel # S-T-R Subdivision Adv. Search Data Search

Search By

Parcels (1)

☆ Owner: HUDSON HILLS HOMES LLC

Account: R8988725 Parcel: 147310406001

Address: 500 GAVIN CT HUDSON

Subdivision: HUDSON HILLS FG NO 2 B1 L1

Section: 10 Township: 1N Range: 65W

[Taxes](#) [Property Report](#) [Data Search](#) [Buffer](#) [Sales](#)

Displaying 1 - 1 (Total: 1)

Page 1 of 1

Example Tax Authorities

↕ Tax Area	↕ District ID	↕ District Name	↕ Current Mill Levy
5972	0700	AIMS JUNIOR COLLEGE	6.305
5972	1622	ANDREWS FARM METRO DISTRICT 1	67.006
5972	0302	CENTRAL COLORADO WATER (CCW)	1.017
5972	0309	CENTRAL COLORADO WATER SUBDISTRICT (CCS)	1.507
5972	1050	HIGH PLAINS LIBRARY	3.179
5972	0509	HUDSON FIRE	9.242
5972	0413	HUDSON TOWN	30.343
5972	0301	NORTHERN COLORADO WATER (NCW)	1.000
5972	1201	PLATTE VALLEY CONSERVATION	0.000
5972	0203	SCHOOL DIST RE3J-KEENESBURG	15.996
5972	0100	WELD COUNTY	15.956
Total	-	-	151.551

What is a special district & why are they used?

Why would a municipality not be able to provide the public services and infrastructure needed?

- A special district is a quasi-municipal governmental entity with the power to impose property taxes and other fees and charges for services within its boundaries, created to provide public services that counties or municipalities cannot provide. A special district is an independent unit of government
- Cities, Towns and Counties cannot afford nor want to pay for the public infrastructure for individual developments
- Allows developer, builder or homeowners in a subdivision to finance public infrastructure over a longer period of time
- Able to impose taxes (which are tax deductible to property owners) to pay for public infrastructure

District VS HOA

- Special Districts have broader powers than HOAs, including the power to impose property taxes and fees
- HOA- typically organized as a nonprofit corporation
 - Subject to governing corporations and the Colorado Common Interest Ownership Act (CCIOA)
 - Board turnover to homeowners is required based off % of homes occupied
 - Operate as a private corporation
 - As a private organization HOAs can limit membership and use of facilities
 - Typically responsible for covenant enforcement
 - Corporations are allocated votes based off property ownership like homeowners
- District- Quasi-municipal Corporation and political subdivision
 - Subject to title 32 of the Colorado Revised Statutes, Open Meetings Laws, Budget Laws, Etc.
 - Operate as a form of local government and hold elections for board positions
 - As a public entity districts must keep facilities open to the public
 - Do have powers to provide covenant enforcement
 - Corporations do not have the right to vote since they are not an individual registered voter

Service Plan- Constitution of District

- District Service Plan- Governs what the district may do
 - Defines district services & powers
 - Defines facility ownership & operation
 - Debt cap
 - Mill levy cap
 - District boundary maps & legal descriptions
 - Financial Modeling- Mill Levy, Fees, reimbursement timing
 - Capital and O&M cost estimates

Mill Levy

The assessment for a home is determined as follows:

The County Assessor's Office determines the Actual Value of the property based upon sales prices of comparable property in the area.

To determine the Assessed Valuation, the Actual Value of the home is multiplied by the Assessment Ratio, which is set every odd numbered year by state legislature. The Residential Assessment Ratio for 2023-2024 is 6.25%. The current Assessment ratio can be obtained from the County Assessor's Office.

The applicable Mill Levy is multiplied by the Assessed Valuation of the home, resulting in the assessment for the home. The mill levy is determined by calculating the District's funding needs for operation and debt service

Sample Calculation of District Property Taxes (assuming 67 mills as in Hudson Hills)

\$450,000 Actual Value X 6.25% Assessment Rate= \$28,125 Assessed Value

Property Tax : \$28,125 assessed/ divide by 1,000 (mill levy applies to every \$1,000 in Value X 67 mills= \$1,884.38 in annual property tax or \$157.03 per month

Mill Levy

The assessment for a home is determined as follows:

The County Assessor's Office determines the Actual Value of the property based upon sales prices of comparable property in the area.

To determine the Assessed Valuation, the Actual Value of the home is multiplied by the Assessment Ratio, which is set every odd numbered year by state legislature. The Residential Assessment Ratio for 2023-2024 is 6.25%. The current Assessment ratio can be obtained from the County Assessor's Office.

The applicable Mill Levy is multiplied by the Assessed Valuation of the home, resulting in the assessment for the home. The mill levy is determined by calculating the District's funding needs for operation and debt service

Sample Calculation of District Property Taxes (assuming 66.5 mills as in Liberty Draw)

\$310,000 Actual Value X 6.25% Assessment Rate= \$19,375 Assessed Value

Property Tax : \$19,375 assessed/ divide by 1,000 (mill levy applies to every \$1,000 in Value X 66.5 mills= \$1,288.44 in annual property tax or \$107.37 per month

Property Taxes & Fees

- Special districts are organized to finance the formation, construction, acquisition, operation and maintenance of public improvements
- Enabled to finance these actions through imposition and collection of taxes, fees, rates, tolls, penalties and charges
- Districts are required to budget and appropriate funds in order to pay for the costs of construction, acquisition, operation and maintenance
- Revenues are received through taxes, fees and Developer Advances
- Districts may assess other supplemental operation fees, ARC Review fees, transfer fees, status letter fees, violation fees, etc.

Public Meetings

- Districts are subject to the Colorado Public (Open) Meetings Law (a/k/a the Sunshine Law)
- A “meeting” is a gathering of a quorum (majority of board directors) to discuss and conduct district business
 - Requires posing of notices, agenda, minutes, conflict disclosures
 - Includes telephone conversations, emails and in person meetings
- Meetings are required to be open to the public
- District required to have a minimum of 1 meeting per year to adopt budget and address annual matters

Statutory Disclosure Requirements 2022

- Effective January 1, 2022- All homebuilders must have metropolitan district disclosures signed with new home contracts by the home buyer.
- These disclosures must include the mill levy amount, service plan details and examples of taxes for the specific community.
- Developer also records the disclosure against the property so the homebuyers will have it included in title work.



Questions?