



BOARD OF TRUSTEES
February 24, 2026
6:30 PM

Leeper Center, 3800 Wilson Avenue, Wellington, CO

Regular Meeting Agenda

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=UkVaaDE4RmhJaERnalIEK1hvNHJ5Zz09>

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. COMMUNITY PARTICIPATION

1. Public Comment

C. PRESENTATION

1. Home Rule Overview and Engagement Plan
 - Kelly Houghteling, Deputy Town Administrator
2. Town of Wellington, Colorado Financial Statements with Independent Auditor's Report for December 31, 2024

- Presentation: Nic Redavid, Finance Director | Town Treasurer

D. CONSENT AGENDA

1. February 10, 2026 Board of Trustee Meeting Minutes

- Presentation: Hannah Hill, Town Clerk

2. Consent to Authorize Town Treasurer to Sign Hinkle & Company, PC Engagement Letter for Audit of 2025 Financial Statements

- Presentation: Nic Redavid, Finance Director | Town Treasurer

E. ACTION ITEMS

1. Ordinance No. 01-2026: An Ordinance Establishing Fees to be Charged by the Town of Wellington, Colorado, for Utility Services

- Presentation: Meagan Smith, Deputy Public Works Director; Nic Redavid, Finance Director | Town Treasurer

2. Ordinance No. 02-2026: An Ordinance Establishing Capital Investment Fees to be Charged by the Town of Wellington, Colorado for Connection to the Water and Wastewater Utility Systems

- Presentation: Meagan Smith, Deputy Public Works Director; Nic Redavid, Finance Director | Town Treasurer

F. REPORTS

1. Town Attorney

2. Town Administrator

3. Staff Communications

a. Board of Trustees Planning Calendar

b. Utilities Report - January 2026

c. Treasurer's Report (December 2025)

d. Report of Bills (December 2025)

4. Board Reports

G. EXECUTIVE SESSION

1. For the purpose of determining positions relative to matters that may be subject to negotiations, developing strategy for negotiations, and instructing negotiators pursuant to § 24-6-402(4)(e), C.R.S., and for the purpose of receiving legal advice pursuant to § 24-6-402(4)(b), C.R.S., regarding acquisition of real property by the Town to increase public park and open space opportunities. 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 May 25, 2026.

H. ADJOURN

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



Board of Trustees Meeting

Date: February 24, 2026
Subject: Home Rule Overview and Engagement Plan

- **Kelly Houghteling, Deputy Town Administrator**

EXECUTIVE SUMMARY

Home Rule Education and Engagement Plan Update

During the 2026 Budget process, the Board of Trustees expressed interest in seeking resident feedback and providing public education on whether pursuing Home Rule would be appropriate for the Town of Wellington. Under the Colorado Constitution, Home Rule municipalities have the authority to establish their own rules on matters of local concern, subject to voter approval.

At the December 9, 2025 Board of Trustees meeting, staff indicated we would return to the Board with an overview of the proposed survey and public engagement plan related to the Home Rule process. Since that time, staff issued a Request for Quotes (RFQ), interviewed qualified firms, and selected Slate Communications, with subcontractor Magellan Strategies, to assist the Town with survey development, public engagement, and messaging. Both firms have experience supporting Colorado communities in evaluating and communicating about Home Rule.

Survey and Engagement Approach

The first step in this process is to gauge community awareness and interest through a statistically valid survey. The survey is designed to:

- Assess residents' level of trust in the Town of Wellington
- Measure familiarity with Home Rule compared to statutory governance
- Evaluate initial favorability or support
- Provide a brief, neutral explanation of Home Rule
- Conduct an informed ballot test to determine how opinions may shift after residents receive additional context

Survey findings will help identify key themes and inform future public education and outreach efforts. The goal is to collect approximately 400 responses to ensure reliable data. The survey will be distributed to a random sample of Wellington registered voters via text message. The Town will also notify residents through its regular communication channels so they are aware of the survey and its purpose.

Staff anticipates receiving survey results in March. Following review of the results, the project team will develop a recommended public outreach and education plan based on what is learned from the survey.

Next Steps

Staff will continue to provide updates to the Board of Trustees as this work progresses. After the survey and public outreach efforts are completed, the Board of Trustees will need to determine whether to place a Home Rule question on the November 2026 Coordinated Election ballot.

A coordinated election timeline is included in this packet for reference.

BACKGROUND / DISCUSSION

Background – Home Rule Overview (Refresher)

The following information was included in the December 9, 2025 Board of Trustees meeting materials and is provided again here as a refresher for the public and Board.

What is a “Home Rule” Municipality?

In Colorado, a Home Rule municipality is a local government whose authority is derived directly from Article XX of the Colorado Constitution rather than from state statute.

Under Home Rule, local authority is grounded in a voter-approved charter that serves as the municipality’s own governing document. This charter grants residents greater autonomy to structure their government and manage local matters without requiring permission from the state.

Home Rule is rooted in the principle of local self-determination and was introduced to move away from “Dillon’s Rule,” which viewed local governments as subordinate to state authority.

What is a Home Rule Charter?

A Home Rule Charter operates as the municipality’s local constitution. Adopted by voters, it establishes how the municipal government is structured, how local officials are elected, and what powers the Town may exercise.

A Charter typically addresses:

- Form and structure of the governing body
- Roles and responsibilities of elected and appointed officials
- Local election procedures
- Taxation and financial authority
- Land use and regulatory powers
- Administrative and organizational structure

The Charter can be amended over time through a vote of the people, allowing the community to adjust its governance model as needs evolve.

How does Home Rule impact residents?

Under Home Rule, residents have stronger influence over local governance. They directly shape the Charter, vote on amendments, and benefit from policies designed specifically for Wellington’s needs.

Home Rule also allows for greater local flexibility and innovation, including:

- More flexibility in generating and managing revenue
- The ability to tailor land-use regulations to local priorities
- Local control over certain election and governance procedures

Residents participate directly by voting for Charter Commissioners, voting on the Charter itself, and approving future amendments.

What communities in Colorado are Home Rule?

More than 91% of Colorado residents live in Home Rule communities. Many neighboring and peer municipalities—including Windsor, Severance, Evans, Dacono, Johnstown, and Hudson—operate under Home Rule. Larger nearby cities such as Fort Collins, Loveland, and Greeley also have Home Rule charters.

Transitioning to Home Rule would place Wellington among the majority of Colorado municipalities and provide a framework to guide the Town’s next era of growth and development.



What are the limits of Home Rule?

While Home Rule provides greater local authority, municipalities must still comply with certain laws and constitutional provisions:

- The U.S. Constitution and Colorado Constitution continue to apply.
- State and federal laws governing matters of statewide or national concern still apply.
- Tax-related constitutional provisions, including the Taxpayer’s Bill of Rights (TABOR), continue to apply.

Home Rule expands local control over matters of local concern but does not eliminate the requirement to follow higher-level laws and constitutional protections.

CONNECTION WITH ADOPTED MASTER PLANS

- Ensure Strong Town Operations
- Grow Responsibly
- Foster Economic Vibrancy
- Cultivate & Nurture Community Spaces

FISCAL IMPLICATIONS

Home Rule Public Education and Survey (2026 Budget)
Budgeted Amount: \$50,000

STAFF RECOMMENDATION

For Board of Trustee review and discussion.

MOTION RECOMMENDATION

N/A

ATTACHMENTS

1. Home Rule Calendar - Nov 3 Coordinated

Date	Action	Required By
January to May 2026	Community Engagement Stage (Community conversations, education, survey and feedback collection)	
June 30, 2026 (BoT Special Meeting)	Ordinance Initiating pursuit of Home Rule and Call for election (<i>call must be within 30 days of initiation of proceedings - July 6 is 120 days before election</i>)	C.R.S. 31-2-204 (2)
July 2, 2026	Publication of notice of election (<i>Not less than 60 days prior to the election</i>)	31-2-204 (2)
July 2- August 3, 2026	Candidates for Charter commission shall file with Clerk nomination petition (must show 25 signed electors). <i>Filed within thirty days after publication of election notice, Aug 1 is a Saturday.</i>	
August 5, 2026	Second publication of election, includes names of candidates for Commission	31-2-204 (3)
August 5, 2026	Candidate Bio and Pictures for Website due	
August 25, 2026 BoT Meeting (<i>tentative due to Larimer County</i>)	Last day to certify ballot content with County (<i>60 days before election</i>)	
November 3, 2026 Coordinated	Election for Charter Commission (<i>120 days after call for election</i>)	31-2-204 (2)
April 27, 2027 BOT Meeting	Within 180 days after election, Charter is submitted to Board (<i>before May 2, 2027</i>)	31-2-206 (10)
May 27, 2027 (<i>this is the 20th day, 180 days before Election Day</i>)	Within 30 days, notice of election to determine whether the proposed charter shall be approved. <i>Election not less than 60 days and no more than 185 days after publication (notice includes full text of charter)</i>	31-2-207
<i>Not less than 60 days and no more than 185 days after publication</i>	BoT sets ballot title within sixty days after date proposed charter is submitted, and election is called	31-2-207 (1-5)
November 23, 2027	Election Day (<i>closest Tuesday to 185 days after May 27</i>)	<i>Could be coordinated Nov. 2 election</i>
	If charter is rejected at the election, Commission may prepare a revised proposed charter and BOT shall submit to an election	31-2-207 (3)
Board Action		
Clerk Action		
Community Action		



Board of Trustees Meeting

Date: February 24, 2026

Subject: Town of Wellington, Colorado Financial Statements with Independent Auditor's Report for December 31, 2024

- **Presentation:** Nic Redavid, Finance Director | Town Treasurer

EXECUTIVE SUMMARY

The Town of Wellington, Colorado Financial Statements with Independent Auditor's Report for the fiscal year ending December 31, 2024, has been completed as of February 9, 2026, and submitted to the Office of the State Auditor for Colorado. The report has been included in this packet and is available on the Finance Department page of the Town's website.

BACKGROUND / DISCUSSION

The audit of the 2024 financial statements was completed by Hinkle & Company, PC, the independent auditors contracted by the Board of Trustees. The completion of the 2024 audit marks continued progress in restoring the Town's audit schedule following delays caused by previous turnover within the Finance Department.

The independent auditor issued an unmodified opinion, meaning the Town of Wellington's 2024 financial statements fairly present the financial position and results of operations for the governmental activities, business type activities, and each major fund in accordance with generally accepted accounting principles.

Overview of the 2024 financial statements:

- **Government-wide financial position**
 - Total net position at December 31, 2024, was \$107.3 million, a decrease of \$2.9 million from 2023.
 - Net investment in capital assets was \$77.3 million, representing 72% of total net position, an increase of nearly 12% from 2023.
 - Restricted net position totaled \$16.1 million, primarily for streets, raw water, impact fees, parks and open space, and emergencies.
 - Unrestricted net position totaled \$14.0 million.
- **Assets & Long-Term Obligations**
 - Current assets across all funds totaled \$38.9 million, including \$27.6 million in pooled cash and investments.
 - Capital assets totaled \$142.8 million (net of depreciation), an increase of \$27.2 million from 2023.
 - Long-term debt decreased by \$2.5 million across governmental and enterprise funds.
- **Governmental Funds**
 - Combined governmental fund balances ended 2024 at \$14.4 million, decreasing \$3.2 million from 2023.
 - General Fund ending fund balance: \$6.7 million, a decrease of \$2.6 million, largely due to delayed property taxes that were received in 2025.



- Street Fund decreased by \$450,270, ending at \$4.6 million, after \$1.2 million in capital outlay in 2024.
- Park Fund decreased \$239,548, ending at \$2.0 million, due to \$290,000 in total debt service.
- Conservation Trust Fund increased \$28,656, ending at \$1.0 million.

• **Enterprise Fund Highlights**

- Water Fund
 - Net income before capital contributions and transfers of \$290,480.
 - Net position increased \$2.2 million to \$49.4 million.
- Sewer Fund
 - Net expense before capital contributions and transfers of \$1,738,464, including debt principal and interest payments of \$2.5 million.
 - Net position decreased \$1.0 million to \$22.1 million.
- Drainage Fund
 - Net position decreased \$55,608, including \$114,830 in capital outlay, to \$4.1 million.

Additional Notes:

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

Single Audit:

A single audit was required in the 2024 financial statements as the Water Fund was awarded \$2.7 million in revenue replacement from the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program authorized by the American Rescue Plan Act of 2021. The Town received the funds through the Colorado Department of Local Affairs in 2021 and 2022.

The Independent Auditor’s Report states: “The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*”. Furthermore, the report went on to state: “In our opinion the Town complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.”

CONNECTION WITH ADOPTED MASTER PLANS

Ensure Strong Town Operations: Cultivate effective staff & trustee interactions

FISCAL IMPLICATIONS

Estimated beginning fund balances for the 2026 budget were developed using the ending fund balances from the audited 2023 financial statements, the ending fund balances from 2024 that have now been audited, and the estimated ending fund balances for 2025, which will be audited as normal this spring. Given the auditor's opinions that the financial position of the governmental activities, the business-type activities, and each major fund were presented fairly for 2024, no adjustments to the Town's current budgeted programs or projects are necessary at this time.

STAFF RECOMMENDATION



Review and retain report.

MOTION RECOMMENDATION

N/A

ATTACHMENTS

1. Town of Wellington, Colorado Financial Statements with Independent Auditor's Report for December 31, 2024

Town of Wellington, Colorado

Financial Statements
with Independent Auditor's Report

December 31, 2024



Town of Wellington, Colorado

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December 31, 2024

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Town of Wellington, Colorado

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**HINKLE &
COMPANY**
Strategic ^{PC}
Business Advisors

Independent Auditor's Report

Honorable Mayor and Members of the Town Council
Town of Wellington, Colorado
Wellington, Colorado

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund, and the aggregate remaining fund information of the Town of Wellington, Colorado (the Town) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Town, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund, and the aggregate remaining fund information of the Town as of December 31, 2024, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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



Other Matters

Required Supplementary Information

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

Other Information

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

Hick & Company, PC

Englewood, Colorado
February 9, 2026



Town of Wellington, Colorado
Management's Discussion and Analysis
December 31, 2024

The management team of the Town of Wellington (the Town) is pleased to present this narrative overview and analysis of the financial position and activities of the Town for the fiscal year ending December 31, 2024. Readers are encouraged to consider the information presented here in conjunction with the information furnished in the Basic Financial Statements, Notes to the Basic Financial Statements, and Supplementary Information.

FINANCIAL HIGHLIGHTS

Government-wide

- The assets of the Town of Wellington exceeded its liabilities (also referred to in these financial statements as the Town's Net Position) at the close of 2024 by \$107.3 million, a decrease of \$2.9 million from 2023 (Governmental Funds -\$4.0 million; Proprietary Funds +\$1.1 million).
 - Current assets across all funds total \$38.9 million, including \$27.6 million in pooled cash and investments (Governmental Funds \$14.5 million; Proprietary Funds \$13.0 million).
 - Capital assets include \$142.8 million in net fixed assets such as buildings, equipment, road, storm, water, and sewer infrastructure (Governmental Funds \$17.7 million; Proprietary Funds \$125.0 million).
 - Of the \$107.3 million total net position, \$77.3 million represents net investment in capital assets (all fixed assets less accumulated depreciation and related debt so it is not in a form that is available and spendable to the Town. Another \$25.5 million is classified as "unrestricted", consisting of cash and other current assets, less current liabilities and may be used to meet the Town's ongoing obligations to citizens and creditor (Governmental Funds \$9.7 million; Proprietary Funds \$15.8 million).
- The Town retired approximately \$2.6 million of long-term debt (excluding compensated absences) during the fiscal year due to semi-annual and annual principal payments made on the Town's outstanding obligations, including \$259,892 in Governmental Funds and \$2.3 million in Proprietary Funds (see Note 4).

Town of Wellington, Colorado
Management's Discussion and Analysis
December 31, 2024

Governmental Funds

- At the end of the calendar year 2023, fund balance in the General Fund was \$6.7 million. Expenditures, including transfers to the Water and Sewer Funds, exceeded revenues by \$2.6 million during the year.
- Street Fund expenditures, including capital outlay, exceeded revenue by \$450,270 in 2024, decreasing fund balance to \$4.6 million.
- In the Park Fund, net change in fund balance was -\$239,548, including debt service, and the end of year fund balance was \$2.0 million.
- The Conservation Trust Fund reported an increase in fund balance of \$28,656 in 2024 and no expenditure, bringing ending fund balance to \$1.0 million.

Proprietary Funds

- The Water Fund operating expenses exceeded operating revenue by \$35,399 in 2024. Nonoperating revenue added \$325,879, generating a net income before capital contributions and transfers of \$290,480. With capital contributions and transfers, including a \$600,000 from the General Fund, the change in net position was \$2.2 million. The net position of the Water Fund for 2024 was \$49.4 million.
- The Sewer Fund had an operating loss of \$833,013, and a net expense before capital contributions and transfers of \$1.7 million, including \$1.5 million in depreciation and \$1.4 million in interest expense. After plant investment fees and a \$300,000 transfer from the General Fund are factored in, the Sewer Fund's net position in 2024 remained decreased by \$1.0 million to \$22.1 million.
- The Drainage Fund net operating expense in 2024 was \$145,981. Including nonoperating revenues, the fund's net position decreased slightly by \$55,608 to \$4.1 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Town of Wellington, Colorado
Management's Discussion and Analysis
December 31, 2024

Government-wide financial statements. The government-wide financial statements provide a broad overview of the Town's finances using the accrual basis of accounting and economic resources measurement focus.

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

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

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

The government-wide financial statements include only the Town of Wellington itself (known as the *primary government*) and can be found on page 5 of this report.

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

Town of Wellington, Colorado
Management's Discussion and Analysis
December 31, 2024

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

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

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

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

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

Town of Wellington, Colorado
Management's Discussion and Analysis
December 31, 2024

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

A significant portion of the Town's net position (72.0%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related outstanding debt used to acquire those assets, and accumulated depreciation. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Unrestricted net position may be used to meet the Town's ongoing obligations to citizens and creditors. Below is condensed financial information for fiscal year 2024 compared with 2023 totals.

Town of Wellington, Colorado
Management's Discussion and Analysis
December 31, 2024

Condensed Statement of Net Position

	2024			2023 Totals
	Governmental Activities	Business-Type Activities	Totals	
ASSETS				
Current Assets	\$17,672,081	\$21,193,660	\$38,865,741	\$75,282,873
Capital Assets	17,719,863	125,081,065	142,800,928	115,612,750
Total Assets	35,391,944	146,274,725	181,666,669	190,895,623
DEFERRED OUTFLOWS OF FINANCIAL RESOURCES				
	-	838	838	838
LIABILITIES				
Current Liabilities	1,087,676	5,316,037	6,403,713	10,185,108
Noncurrent Liabilities	378,608	62,702,223	63,080,831	65,638,911
Total Liabilities	1,466,284	68,018,260	69,484,544	75,824,018
DEFERRED INFLOWS OF FINANCIAL RESOURCES				
	2,223,390	2,623,337	4,846,727	4,846,727
NET POSITION				
Net Investment in Capital Assets	17,453,787	59,859,341	77,313,128	67,098,889
Restricted for:				
Emergencies	190,000	-	190,000	190,000
Other Purposes	4,378,344	-	4,378,344	5,438,778
Unrestricted	9,680,139	15,774,625	25,454,764	37,498,048
Total Net Position	\$31,702,270	\$75,633,966	\$107,336,236	\$110,225,715

The restricted portion of net position (4.3%) represents resources that are subject to external restrictions on how they may be used, such as street paving, water acquisition, capital construction due to growth and development, and open space and parks. The remaining balance of unrestricted net position of \$25.5 million may be used to meet the Town's ongoing obligations to citizens and creditors.

Town of Wellington, Colorado
Management's Discussion and Analysis
December 31, 2024

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

Condensed Statement of Activities

	2024		Totals	2023 Totals
	Governmental Activities	Business-Type Activities		
REVENUES				
Program Revenues				
Charges for Services	\$616,051	\$8,154,816	\$8,770,867	\$7,723,738
Operating Grants and Contributions	272,427	-	272,427	555,754
Capital Grants and Contributions	-	1,729,737	1,729,737	1,562,636
General Revenues				
Property Taxes	-	34,440	34,440	1,984,833
Sales and Use Taxes	5,680,113	-	5,680,113	5,995,854
Franchise Taxes	246,473	-	246,473	207,363
Investment Income	709,026	1,137,606	1,846,632	1,913,948
Other	44,053	(26,620)	17,433	374,932
Transfers	(900,000)	900,000	-	-
Total Revenues and Transfers	6,668,143	11,929,979	18,598,122	20,319,058
EXPENSES				
General Government	6,212,614	-	6,212,614	5,052,942
Public Safety	2,053,303	-	2,053,303	1,822,394
Public Works	2,079,935	-	2,079,935	1,477,952
Parks and Recreation	337,915	-	337,915	275,699
Water Utility	-	5,448,785	5,448,785	4,730,163
Wastewater Utility	-	4,509,465	4,509,465	3,535,318
Stormwater Utility	-	845,584	845,584	720,219
Total Expenses	10,683,767	10,803,834	21,487,601	17,614,684
Change in Net Position	(4,015,624)	1,126,145	(2,889,479)	2,704,374
Net Position, Beginning of Year	35,717,894	74,507,821	110,225,715	107,464,327
Prior Period Restatement	-	-	-	57,014
Net Position, Beginning (as restated)	35,717,894	74,507,821	110,225,715	107,521,341
Net Position, End of Year	\$31,702,270	\$75,633,966	\$107,336,236	\$110,225,715

Town of Wellington, Colorado
Management's Discussion and Analysis
December 31, 2024

FINANCIAL ANALYSIS OF THE TOWN'S FUNDS

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

At the end of 2024, the Town of Wellington's governmental funds (General, Streets, Parks, and Conservation Trust Funds) reported combined ending fund balances of \$14.4 million, a decrease of \$3.2 million in the combined governmental fund balances of the previous year. Approximately 58% of this combined fund balance constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of fund balance is otherwise has been restricted to specific purposes (e.g. streets and parks) as follows:

Restricted	\$6,016,485
Unassigned	8,344,530
Total	\$14,361,015

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund accounts for all the general services provided by the Town. At the end of 2024, the fund balance of the General Fund totaled \$6.7 million, a decrease of \$2.6 million from the fund balance at the end of 2023. The General Fund's primary source of revenue is property and sales taxes and to a lesser degree, fees for franchise agreements and services such as building permits and plan checking.

Property tax revenues in 2024 were delayed due to past due audited financial statements, thus coming in under budget estimates for 2024. Sales and use taxes also came in under projected budget estimates at \$2.9 million for the year, a shortage of \$304,078. These two revenue sources accounted for 74.4% of all General Fund revenues, which totaled \$3.9 million in 2024. Charges for services and investment income exceeded estimates for the year, coming in at \$76,933 and \$423,353, respectively.

In 2024, expenditures in the General Fund totaled \$5.6 million. This is \$943,004 under budgeted expenses in large part due to variances in insurance and professional fees in general government of \$171,719 and \$155,701 respectively. Additionally, capital outlay expenses came in \$210,168 lower than budgeted.

Town of Wellington, Colorado
Management's Discussion and Analysis
December 31, 2024

Unlike 2023 and reverting to a budgetary and accounting method implemented by the Town in the years prior, overhead allocation transfers from the Street, Water, Sewer, Drainage, and Park Funds accounted for administrative services provided by the General Fund. As such, Street, Water, Sewer, Drainage, and Park Funds allocations for personnel services were reduced in the 2024 budget.

Note: The audit of financial statements for fiscal year 2022 was completed January 31, 2025. The audit of financial statements for fiscal year 2023 was completed June 26, 2025. Upon completion and submission of the independent auditor's report to the Colorado Office of the State Auditor, delayed property tax revenue were released to the Town of Wellington.

CAPITAL ASSET ADMINISTRATION

Capital assets. The Town of Wellington's net investment in capital assets for its governmental and business type activities as of December 31, 2024 and 2023, amounted to \$142.8 million (net of accumulated depreciation and debt) and \$115.6 million, respectively. This investment in capital assets includes land, buildings and improvements, machinery and equipment, park facilities, and roads.

Town of Wellington
Capital Assets at Year End

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land and Water Rights:	\$2,073,796	\$2,073,796	\$8,432,324	\$8,432,324	\$10,506,120	\$10,506,120
Buildings and Improvements:	1,732,065	1,766,415	-	-	1,732,065	1,766,415
Infrastructure:	4,407,322	4,628,826	-	-	4,407,322	4,628,826
Streets and Improvements:	9,474,095	10,246,194	-	-	9,474,095	10,246,194
Equipment:	32,585	57,906	-	-	32,585	57,906
Utility Systems and Equipment:	-	-	76,006,348	30,601,932	76,006,348	30,601,932
Construction in Progress:	-	-	40,642,393	57,805,357	40,642,393	57,805,357
TOTAL	\$17,719,863	\$18,773,137	\$125,081,065	\$96,839,613	\$142,800,928	\$115,612,750

Town of Wellington, Colorado
Management’s Discussion and Analysis
December 31, 2024

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

DEBT ADMINISTRATION

Long-term debt. At the end of 2024, the Town of Wellington had total debt outstanding of \$62.9 million, compared with \$65.4 million in 2023 (not including \$191,849 in accrued compensated absences at year end). The Town’s debt represents bonds and loans secured solely by specified revenue sources, such as Water and Sewer Fund user fees.

**Town of Wellington
Outstanding Debt at Year End**

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
2014 Park Fund Loan:	\$266,076	\$525,968	-	-	\$266,076	\$525,968
2019 CWRPDA – Water:	-	-	\$18,772,073	\$19,864,051	18,772,073	19,864,051
- Premium:	-	-	342,223	441,732	342,223	441,732
2022 WWTP – Loan Payable:	-	-	41,056,782	41,993,726	41,056,782	41,993,726
- Premium:	-	-	2,451,828	2,621,585	2,451,828	2,621,585
TOTAL	\$266,076	\$525,968	\$62,622,906	\$64,921,094	\$62,888.982	\$65,447,062

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

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET

The Annual Budget guides the efficient and effective use of Town resources, focusing on the highest priorities of the Town’s citizens as represented by the Board of Trustees (the Board). Through the Budget process, the Board establishes priorities and allocates resources to meet their goals. With the approval of the 2024 Budget, the Board appropriated \$65.9 million for expenditure in that year (not including transfers), a 27.7% increase over the budget in 2023. This amount was made up of \$21.3 million for operations in all funds and \$44.5 million for capital projects. The largest share of the capital projects budget went to the Water Treatment and Wastewater Treatment Plant expansion projects funded primarily by loan proceeds and fund reserves.

Town of Wellington, Colorado
Management's Discussion and Analysis
December 31, 2024

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

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

Basic Financial Statements

Town of Wellington, Colorado
Statement of Net Position
December 31, 2024

	Governmental Activities	Business-Type Activities	Totals
Assets			
Cash and Investments	\$ 14,552,360	\$ 13,011,213	\$ 27,563,573
Property Taxes Receivable	4,578,289	-	4,578,289
Accounts Receivable	91,705	4,040,569	4,132,274
Other Receivables	804,626	2,193,377	2,998,003
Cash with Fiscal Agent	-	1,880,585	1,880,585
Inventory	-	67,916	67,916
Capital Assets, <i>Not Being Depreciated</i>	2,073,796	49,074,717	51,148,513
Capital Assets, <i>Net of Accumulated Depreciation</i>	15,646,067	76,006,348	91,652,415
Total Assets	<u>37,746,843</u>	<u>146,274,725</u>	<u>184,021,568</u>
Deferred Outflows of Resources			
Loss on Debt Refunding, <i>Net of Accumulated Amortization</i>	-	838	838
Liabilities			
Accounts Payable	842,716	4,400,086	5,242,802
Retainage Payable	137,071	151,736	288,807
Accrued Salaries and Benefits	35,322	-	35,322
Accrued Interest Payable	-	760,715	760,715
Deposits and Escrows	72,567	3,500	76,067
Noncurrent Liabilities			
Due Within One Year	269,198	2,078,274	2,347,472
Due in More Than One Year	109,410	60,623,949	60,733,359
Total Liabilities	<u>1,466,284</u>	<u>68,018,260</u>	<u>69,484,544</u>
Deferred Inflows of Resources			
Deferred Property Taxes	2,112,290	-	2,112,290
Unearned Revenue	-	2,623,337	2,623,337
Deferred Inflows of Resources	<u>2,112,290</u>	<u>2,623,337</u>	<u>4,735,627</u>
Net Positions			
Net Investment in Capital Assets	17,453,787	59,859,341	77,313,128
Restricted for:			
Street Paving and Maintenance	3,376,856	-	3,376,856
Open Space and Parks	1,001,488	-	1,001,488
Emergencies	190,000	-	190,000
Unrestricted	<u>12,146,138</u>	<u>15,774,625</u>	<u>27,920,763</u>
Total Net Position	<u>\$ 34,168,269</u>	<u>\$ 75,633,966</u>	<u>\$ 109,802,235</u>

See Notes to the Financial Statements.

Town of Wellington, Colorado
Statement of Activities
For the Year Ended December 31, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position		Totals
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	
Primary Government							
<i>Governmental Activities</i>							
General Government	\$ 6,383,246	\$ 268,761	\$ 61,291	\$ -	\$ (6,053,194)	\$ -	\$ (6,053,194)
Public Safety	2,053,303	18,353	-	-	(2,034,950)	-	(2,034,950)
Public Works	2,079,935	99,145	211,136	-	(1,769,654)	-	(1,769,654)
Parks and Recreation	337,915	229,792	-	-	(108,123)	-	(108,123)
Total Governmental Activities	<u>10,854,399</u>	<u>616,051</u>	<u>272,427</u>	<u>-</u>	<u>(9,965,921)</u>	<u>-</u>	<u>(9,965,921)</u>
<i>Business-Type Activities</i>							
Water Utility	5,474,434	5,140,179	-	1,330,639	-	996,384	996,384
Wastewater Utility	4,511,198	2,315,034	-	399,098	-	(1,797,066)	(1,797,066)
Storm Water Utility	845,584	699,603	-	-	-	(145,981)	(145,981)
Total Business-Type Activities	<u>10,831,216</u>	<u>8,154,816</u>	<u>-</u>	<u>1,729,737</u>	<u>-</u>	<u>(946,663)</u>	<u>(946,663)</u>
Total Primary Government	<u>\$ 21,685,615</u>	<u>\$ 8,770,867</u>	<u>\$ 272,427</u>	<u>\$ 1,729,737</u>	<u>(9,965,921)</u>	<u>(946,663)</u>	<u>(10,912,584)</u>
General Revenues							
Property Taxes					2,465,999	34,440	2,500,439
Sales and Use Taxes					5,680,113	-	5,680,113
Other Taxes					2,581	-	2,581
Impact Taxes					105,150	-	105,150
Cigarette Taxes					7,668	-	7,668
Franchise Taxes					246,473	-	246,473
Investment Income					709,026	1,137,606	1,846,632
Other Revenues					96,308	-	96,308
Gain (Loss) on Disposal of Assets					2,978	762	3,740
Transfers					(900,000)	900,000	-
Total General Revenues and Transfers					<u>8,416,296</u>	<u>2,072,808</u>	<u>10,489,104</u>
Change in Net Position					<u>(1,549,625)</u>	<u>1,126,145</u>	<u>(423,480)</u>
Net Position, Beginning of Year					<u>35,717,894</u>	<u>74,507,821</u>	<u>110,225,715</u>
Net Position, End of Year					<u>\$ 34,168,269</u>	<u>\$ 75,633,966</u>	<u>\$ 109,802,235</u>

Town of Wellington, Colorado
Balance Sheet
Governmental Funds
December 31, 2024

	General	Street	Park	(Nonmajor) Conservation Trust	Totals
Assets					
Cash and Investments	\$ 6,955,955	\$ 4,726,876	\$ 1,839,385	\$ 1,030,144	\$ 14,552,360
Property Taxes Receivable	2,112,290	-	-	-	2,112,290
Accounts Receivable	14,717	63,900	13,088	-	91,705
Other Receivable	507,780	155,674	141,172	-	804,626
Total Assets	\$ 9,590,742	\$ 4,946,450	\$ 1,993,645	\$ 1,030,144	\$ 17,560,981
Liabilities					
Accounts Payable	\$ 487,785	\$ 383,701	\$ (28,770)	\$ -	\$ 842,716
Retainage Payable	137,071	-	-	-	137,071
Accrued Salaries and Benefits	35,322	-	-	-	35,322
Deposits and Escrow	72,567	-	-	-	72,567
Total Liabilities	732,745	383,701	(28,770)	-	1,087,676
Deferred Inflows of Resources					
Deferred Property Taxes	2,112,290	-	-	-	2,112,290
Deferred Inflows of Resources	2,112,290	-	-	-	2,112,290
Fund Balances					
Restricted					
Emergencies	190,000	-	-	-	190,000
Capital Improvements	45,254	3,376,856	1,399,490	-	4,821,600
Open Space	-	-	-	1,001,488	1,001,488
Unrestricted, Unassigned	6,510,453	1,185,893	622,925	28,656	8,347,927
Total Fund Balances	6,745,707	4,562,749	2,022,415	1,030,144	14,361,015
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 9,590,742	\$ 4,946,450	\$ 1,993,645	\$ 1,030,144	\$ 17,560,981

Town of Wellington, Colorado
 Reconciliation of the Balance Sheet of Governmental Funds
 to the Statement of Net Position
 December 31, 2024

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

Total Fund Balances of Governmental Funds	\$ 14,361,015
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds	17,719,863
Amounts receivable not collected within a short period of time after the year are not reflected as receivables on the governmental funds statements.	2,465,999
Long-term liabilities and related items are not due and payable in the current year and, therefore, are not reported in governmental funds:	
Park Loan Payable	(266,076)
Compensated Absences Payable	<u>(112,532)</u>
Total Net Position of Governmental Activities	\$ <u><u>34,168,269</u></u>

Town of Wellington, Colorado
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2024

	General	Street	Park	(Nonmajor) Conservation Trust	Totals
Revenues					
Taxes	\$ 3,187,796	\$ 1,480,363	\$ 1,268,676	\$ -	\$ 5,936,835
Licenses and Permits	296,978	211,136	-	-	508,114
Intergovernmental	61,291	99,145	59,907	-	220,343
Charges for Services	18,353	-	-	-	18,353
Fines and Forfeitures	76,933	-	169,885	-	246,818
Investment Income	423,353	110,255	146,762	28,656	709,026
Miscellaneous	8,886	1,165	89,235	-	99,286
Total Revenues	<u>4,073,590</u>	<u>1,902,064</u>	<u>1,734,465</u>	<u>28,656</u>	<u>7,738,775</u>
Expenditures					
Current					
General Government	3,608,695	-	-	-	3,608,695
Public Safety	2,053,303	-	-	-	2,053,303
Public Works	30,835	1,165,729	-	-	1,196,564
Parks and Recreation	2,005	-	1,605,028	-	1,607,033
Capital Outlay	39,832	1,186,605	77,071	-	1,303,508
Debt Service					
Principal	-	-	260,866	-	260,866
Interest and Fees	-	-	31,048	-	31,048
Total Expenditures	<u>5,734,670</u>	<u>2,352,334</u>	<u>1,974,013</u>	<u>-</u>	<u>10,061,017</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,661,080)</u>	<u>(450,270)</u>	<u>(239,548)</u>	<u>28,656</u>	<u>(2,322,242)</u>
Other Financing Sources (Uses)					
Transfers Out	(900,000)	-	-	-	(900,000)
Total Other Financing Sources (Uses)	<u>(900,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(900,000)</u>
Net Change in Fund Balances	(2,561,080)	(450,270)	(239,548)	28,656	(3,222,242)
Fund Balances, Beginning of Year	<u>9,306,787</u>	<u>5,013,019</u>	<u>2,261,963</u>	<u>1,001,488</u>	<u>17,583,257</u>
Fund Balances, End of Year	<u>\$ 6,745,707</u>	<u>\$ 4,562,749</u>	<u>\$ 2,022,415</u>	<u>\$ 1,030,144</u>	<u>\$ 14,361,015</u>

See Notes to the Financial Statements.

Town of Wellington, Colorado
 Reconciliation of the Statement of Revenues, Expenditures and Changes in
 Fund Balances of Governmental Funds to the Statement of Activities
 Governmental Funds
 For the Year Ended December 31, 2024

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

Net Change in Fund Balances of Governmental Funds	\$ (3,222,242)
<p>Capital outlays to purchase or construct capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are capitalized in the statement of net position and are allocated over their estimated useful lives as annual depreciation expense in the statement of activities.</p>	
Capital Outlay	79,797
Depreciation Expense	(1,133,071)
<p>Amounts receivable not collected within a short period of time after the year are not reflected as revenue on the governmental funds statements.</p>	
	2,465,999
<p>Repayments of debt principal are expenditures in governmental funds, but the repayments reduce long-term liabilities in the statement of net position and do not affect the statement of activities.</p>	
Park Loan Payable	259,892
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>	
Accrued Interest Payable	<u>-</u>
Change in Net Position of Governmental Activities	\$ <u>(1,549,625)</u>

Town of Wellington, Colorado
Statement of Net Position
Proprietary Funds
December 31, 2024

	Water	Sewer	Drainage	Totals
Assets				
<i>Current Assets</i>				
Cash and Investments	\$ 9,434,397	\$ 1,987,082	\$ 1,589,734	\$ 13,011,213
Accounts Receivable	3,797,671	2,365,482	70,793	6,233,946
Cash with Fiscal Agent	-	1,880,585	-	1,880,585
Due To/From Other Funds	(1,462,229)	1,462,229	-	-
Inventory	54,722	13,194	-	67,916
Total Current Assets	<u>11,824,561</u>	<u>7,708,572</u>	<u>1,660,527</u>	<u>21,193,660</u>
<i>Noncurrent Assets</i>				
Capital Assets, <i>Not Being Depreciated</i>	47,060,654	1,933,575	80,488	49,074,717
Capital Assets, <i>Net of Accumulated Depreciation</i>	12,480,570	61,127,552	2,398,226	76,006,348
Total Noncurrent Assets	<u>59,541,224</u>	<u>63,061,127</u>	<u>2,478,714</u>	<u>125,081,065</u>
 Total Assets	 <u>71,365,785</u>	 <u>70,769,699</u>	 <u>4,139,241</u>	 <u>146,274,725</u>
Deferred Outflows of Resources				
Loss on Debt Refunding, <i>Net of Accumulated Amortization</i>	838	-	-	838
Liabilities				
<i>Current Liabilities</i>				
Accounts Payable	-	4,397,820	2,266	4,400,086
Retainage Payable	79,467	72,269	-	151,736
Deposits and Escrow	3,500	-	-	3,500
Accrued Interest Payable	154,212	606,503	-	760,715
Current Portion of Noncurrent Liabilities	1,109,550	968,724	-	2,078,274
Total Current Liabilities	<u>1,346,729</u>	<u>6,045,316</u>	<u>2,266</u>	<u>7,394,311</u>
<i>Noncurrent Liabilities</i>				
Accrued Compensated Absences	31,218	39,295	8,804	79,317
Bonds Payable	18,004,746	42,539,886	-	60,544,632
Total Noncurrent Liabilities	<u>18,035,964</u>	<u>42,579,181</u>	<u>8,804</u>	<u>60,623,949</u>
 Total Liabilities	 <u>19,382,693</u>	 <u>48,624,497</u>	 <u>11,070</u>	 <u>68,018,260</u>
Deferred Inflows of Resources				
Unearned Revenue	2,623,337	-	-	2,623,337
Net Position				
Net Investment in Capital Assets	40,395,710	16,995,987	2,467,644	59,859,341
Restricted	9,603,123	-	542,117	10,145,240
Unrestricted	(638,240)	5,149,215	1,118,410	5,629,385
 Total Net Position	 <u>\$ 49,360,593</u>	 <u>\$ 22,145,202</u>	 <u>\$ 4,128,171</u>	 <u>\$ 75,633,966</u>

See Notes to the Financial Statements.

Town of Wellington, Colorado
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2024

	Water	Sewer	Drainage	Totals
Operating Revenues				
Charges for Services	\$ 5,140,179	\$ 2,315,034	\$ 699,603	\$ 8,154,816
Total Operating Revenues	5,140,179	2,315,034	699,603	8,154,816
Operating Expenses				
Management Fees	1,910,619	-	-	1,910,619
Personnel Service	393,500	393,500	112,342	899,342
Operations and Maintenance	1,329,182	1,249,929	498,021	3,077,132
Capital Outlay	160,490	40,136	114,830	315,456
Depreciation	1,407,436	1,466,215	120,391	2,994,042
Total Operating Expenses	5,201,227	3,149,780	845,584	9,196,591
Net Operating Income	(61,048)	(834,746)	(145,981)	(1,041,775)
Nonoperating Revenues (Expenses)				
Tax Revenue and Impact Fees	-	-	34,440	34,440
Insurance Proceeds	-	-	-	-
Investment Income	623,973	457,700	55,933	1,137,606
Interest Expense	(273,207)	(1,361,418)	-	(1,634,625)
Gain (Loss) on Disposal of Assets	762	-	-	762
Total Nonoperating Revenues (Expenses)	351,528	(903,718)	90,373	(461,817)
Net Income Before Capital Contributions and Transfers	290,480	(1,738,464)	(55,608)	(1,503,592)
Capital Contributions and Transfers				
Plant Investment Fees	438,360	399,098	-	837,458
Cash in Lieu of Fees	892,279	-	-	892,279
Transfers In	600,000	300,000	-	900,000
Change in Net Position	2,221,119	(1,039,366)	(55,608)	1,126,145
Net Position, Beginning of Year	47,139,474	23,184,568	4,183,779	74,507,821
Net Position, End of Year	\$ 49,360,593	\$ 22,145,202	\$ 4,128,171	\$ 75,633,966

See Notes to the Financial Statements.

Town of Wellington, Colorado
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2024

	Water	Sewer	Drainage	Totals
Cash Flows From Operating Activities				
Cash Received from Customers	\$ 5,082,900	\$ 2,307,462	\$ 699,995	\$ 8,090,357
Cash Payments to Employees	(451,894)	(501,010)	-	(952,904)
Cash Payments to Vendors and Suppliers	<u>(5,234,412)</u>	<u>(2,809,809)</u>	<u>(725,331)</u>	<u>(8,769,552)</u>
Net Cash Provided by Operating Activities	<u>(603,406)</u>	<u>(1,003,357)</u>	<u>(25,336)</u>	<u>(1,632,099)</u>
Cash Flows From Noncapital Financing Activities				
Transfers to Other Funds, Net	<u>600,000</u>	<u>300,000</u>	<u>-</u>	<u>900,000</u>
Net Cash Used in Noncapital Financing Activities	<u>600,000</u>	<u>300,000</u>	<u>-</u>	<u>900,000</u>
Cash Flows From Capital and Related Financing Activities				
Tap Fees Received	-	-	34,440	34,440
Proceeds from Fiscal Agent	6,193,596	18,687,976	-	24,881,572
Intergovernmental Receipts	(1,485)	-	-	(1,485)
Plant Investment Fees	438,360	399,098	-	837,458
Cash Received in Lieu of Fees	892,279	-	-	892,279
Purchase of Capital Assets	(13,344,709)	(17,846,595)	(44,190)	(31,235,494)
Debt Principal Payments	(922,221)	(936,944)	-	(1,859,165)
Debt Interest Payments	<u>(273,207)</u>	<u>(1,531,175)</u>	<u>-</u>	<u>(1,804,382)</u>
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>(7,017,387)</u>	<u>(1,227,640)</u>	<u>(9,750)</u>	<u>(8,254,777)</u>
Cash Flows From Investing Activities				
Issuance Proceeds	-	-	-	-
Interest Received	354,707	457,700	55,933	868,340
Gain/Loss	<u>762</u>	<u>-</u>	<u>-</u>	<u>762</u>
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>355,469</u>	<u>457,700</u>	<u>55,933</u>	<u>869,102</u>
Net Increase In Cash	(6,665,324)	(1,473,297)	20,847	(8,117,774)
Cash, Beginning of Year	<u>17,929,367</u>	<u>3,460,379</u>	<u>1,568,887</u>	<u>22,958,633</u>
Cash, End of Year	<u>\$ 11,264,043</u>	<u>\$ 1,987,082</u>	<u>\$ 1,589,734</u>	<u>\$ 14,840,859</u>
Reconciliation of Net Operating Income to Net Cash Provided by (Used in) Operating Activities				
Net Operating Income	\$ (61,048)	\$ (834,746)	\$ (145,981)	\$ (1,041,775)
Adjustments to Reconcile Net Operating Income to Net Cash Provided by (Used in) Operating Activities				
Depreciation	1,407,436	1,466,215	120,391	2,994,042
Changes in Assets and Liabilities				
Accounts Receivable	(57,279)	(7,572)	392	(64,459)
Accounts Payable and Accrued Expenses	<u>(1,892,515)</u>	<u>(1,627,254)</u>	<u>(138)</u>	<u>(3,519,907)</u>
Net Cash Provided by (Used in) Operating Activities	<u>\$ (603,406)</u>	<u>\$ (1,003,357)</u>	<u>\$ (25,336)</u>	<u>\$ (1,632,099)</u>

See Notes to the Financial Statements.

Town of Wellington, Colorado
Statement of Net Position
Fiduciary Funds
December 31, 2024

	Library Custodial Trust
Assets	
Cash and Investments	\$ <u>567,755</u>
Total Assets	\$ <u><u>567,755</u></u>
Net Position	
Restricted Net Position	\$ <u>567,755</u>
Total Net Position	\$ <u><u>567,755</u></u>

Town of Wellington, Colorado
Statement of Changes in Net Position
Fiduciary Funds
For the Year Ended December 31, 2024

	Library Custodial Trust
Revenues	
Impact Fees	\$ <u>10,250</u>
Total Revenues	<u>10,250</u>
Net Change in Fund Balances	10,250
Fund Balances, <i>Beginning of Year</i>	<u>557,505</u>
Fund Balances, <i>End of Year</i>	<u><u>\$ 567,755</u></u>

Town of Wellington, Colorado

Notes to Financial Statements

December 31, 2024

Note 1: Summary of Significant Accounting Policies

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

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

Reporting Entity

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

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

Government-wide and Fund Financial Statements

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

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

Town of Wellington, Colorado

Notes to Financial Statements

December 31, 2024

Note 1: Summary of Significant Accounting Policies (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

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

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

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

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

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

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

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

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

Town of Wellington, Colorado

Notes to Financial Statements

December 31, 2024

Note 1: Summary of Significant Accounting Policies (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

(Continued)

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

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

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

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

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

Assets, Liabilities and Net Position/Fund Balances

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

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

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

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

Town of Wellington, Colorado

Notes to Financial Statements

December 31, 2024

Note 1: Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

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

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

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

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

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

Town of Wellington, Colorado

Notes to Financial Statements

December 31, 2024

Note 1: Summary of Significant Accounting Policies (Continued)

Property Taxes

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

Subsequent Event

We have evaluated subsequent events through February 9, 2026. The date the financial statements were available to be issued.

Note 2: Cash and Investments

A summary of cash at December 31, 2024, follows:

	Total
Petty Cash	\$ 500
Cash in Bank	753,334
Cash Held in COLOTRUST	<u>26,809,739</u>
Total	<u>\$ 27,563,573</u>

Cash Deposits

The Colorado Public Deposit Protection Act (PDPA) requires all local government entities to deposit cash in eligible public depositories. Eligibility is determined by State regulations. Amounts on deposit in excess of federal insurance levels must be collateralized by eligible collateral as determined by the PDPA. The PDPA allows the financial institution to create a single collateral pool for all public funds held. The pool is to be maintained by another institution or held in trust for all uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits. At December 31, 2024, the Town had bank deposits of \$2,285,649 collateralized with securities held by the financial institution's agent but not in the Town's name.

Town of Wellington, Colorado

Notes to Financial Statements

December 31, 2024

Note 2: Cash and Investments (Continued)

Investments

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

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

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

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

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

Local Government Investment Pools - At December 31, 2024, the Town had \$36,221,447 invested in the Colorado Liquid Asset Trust (COLOTRUST). The pool is an investment vehicle established for local government entities in Colorado to pool surplus funds. The Colorado Division of Securities administers and enforces the requirements of creating and operating the pools. The pools operate in conformity with the Securities and Exchange Commission's Rule 2a-7. The pool is measured at the net asset value per share, with each share valued at \$1. The pool is rated AAAM by Standard and Poor's. Investments of the pool are limited to those allowed by State statutes. A designated custodial bank provides safekeeping and depository services in connection with the direct investment and withdrawal functions. The custodian's internal records identify the investments owned by the participating governments.

Town of Wellington, Colorado
Notes to Financial Statements
December 31, 2024

Note 3: Capital Assets

Capital asset activity for governmental activities for the year ended December 31, 2024, is summarized below.

	Balance 12/31/23	Additions	Transfers	Deletions	Balance 12/31/24
Governmental Activities					
<i>Capital Assets, Not Being Depreciated</i>					
Land and Water Rights	\$ 2,073,796	\$ -	\$ -	\$ -	\$ 2,073,796
Total Capital Assets, Not Being Depreciated	2,073,796	-	-	-	2,073,796
<i>Capital Assets, Being Depreciated</i>					
Buildings and Improvements	2,165,670	-	-	-	2,165,670
Infrastructure	6,948,848	-	-	-	6,948,848
Streets and Improvements	25,876,286	79,797	-	-	25,956,083
Equipment	606,297	-	-	-	606,297
Total Capital Assets, Being Depreciated	35,597,101	79,797	-	-	35,676,898
<i>Less Accumulated Depreciation</i>					
Buildings and Improvements	(399,255)	(34,350)	-	-	(433,605)
Infrastructure	(2,320,022)	(221,504)	-	-	(2,541,526)
Streets and Improvements	(15,630,092)	(851,896)	-	-	(16,481,988)
Equipment	(548,391)	(25,321)	-	-	(573,712)
Total Accumulated Depreciation	(18,897,760)	(1,133,071)	-	-	(20,030,831)
Total Capital Assets, Being Depreciated, Net	16,699,341	(1,053,274)	-	-	15,646,067
Governmental Activities Capital Assets, Net	\$ 18,773,137	\$ (1,053,274)	\$ -	\$ -	\$ 17,719,863

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

Governmental Activities	<u>Total</u>
Public Safety	\$ 50,563
Public Works	851,896
Parks and Recreation	230,612
Total	\$ 1,133,071

Town of Wellington, Colorado
Notes to Financial Statements
December 31, 2024

Note 3: Capital Assets (Continued)

Capital asset activity for business-type activities for the year ended December 31, 2024, is summarized below.

	Balance 12/31/23	Additions	Transfers	Deletions	Balance 12/31/24
Business-Type Activities					
<i>Capital Assets, Not Being Depreciated</i>					
Land and Water Rights	\$ 8,432,324	\$ -	\$ -	\$ -	\$ 8,432,324
Construction in Progress	57,805,357	31,195,017	(48,357,981)	-	40,642,393
Total Capital Assets, Not Being Depreciated	66,237,681	31,195,017	(48,357,981)	-	49,074,717
<i>Capital Assets, Being Depreciated</i>					
Utilities Systems	49,642,114	-	48,357,981	-	98,000,095
Machinery and Equipment	2,613,384	40,477	-	-	2,653,861
Total Capital Assets, Being Depreciated	52,255,498	40,477	48,357,981	-	100,653,956
<i>Less Accumulated Depreciation</i>					
Utilities Systems	(19,959,039)	(2,790,191)	-	-	(22,749,230)
Machinery and Equipment	(1,694,527)	(203,851)	-	-	(1,898,378)
Total Accumulated Depreciation	(21,653,566)	(2,994,042)	-	-	(24,647,608)
Total Capital Assets, Being Depreciated, Net	30,601,932	(2,953,565)	48,357,981	-	76,006,348
Business-Type Activities Capital Assets, Net	\$ 96,839,613	\$ 28,241,452	\$ -	\$ -	\$ 125,081,065

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

Business-Type Activities	Total
Water	\$ 1,407,436
Sewer	1,466,215
Drainage	120,391
Total	\$ 2,994,042

Note 4: Long-Term Debt

Governmental Activities

Following is a summary of long-term debt transactions of the governmental activities for the year ended December 31, 2024:

	Balance 12/31/23	Additions	Payments	Balance 12/31/24	Due Within One Year
Governmental Activities					
2014 Park Fund Loan	\$ 525,968	\$ -	\$ (259,892)	\$ 266,076	\$ 266,076
Compensated Absences	112,532	-	-	112,532	3,122
Total	\$ 638,500	\$ -	\$ (259,892)	\$ 378,608	\$ 269,198

Town of Wellington, Colorado
Notes to Financial Statements
December 31, 2024

Note 4: Long-Term Debt (Continued)

Governmental Activities (Continued)

In 2014, the Town borrowed \$2,400,000 from First National Bank, with monthly principal and interest payments beginning in 2016 and maturing in 2029. The loan requires monthly payments of \$22,455 with interest fixed at 2.31%. The Park Fund is required to maintain a coverage ratio of 1.25% of the required debt service. For the year ended December 31, 2024, the Town met the coverage requirement.

Annual debt service requirements for the outstanding Certificate of Participation at December 31, 2024, were as follows:

<u>Year Ended December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 266,076	\$ 3,384	\$ 269,460
Total	<u>\$ 266,076</u>	<u>\$ 3,384</u>	<u>\$ 269,460</u>

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

Business-Type Activities

Following are the changes in long-term debt of the business-type activities for the year ended December 31, 2024:

	<u>Balance</u> <u>12/31/23</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>12/31/24</u>	<u>Due Within</u> <u>One Year</u>
Business-Type Activities					
2019 CWRPDA - Water	\$ 19,864,051	\$ -	\$ (1,091,978)	\$ 18,772,073	\$ 1,109,550
Premium	441,732	-	(99,509)	342,223	-
2022 WWTP Loan Payable	41,993,726	-	(936,944)	41,056,782	968,724
Premium	2,621,585	-	(169,757)	2,451,828	-
Compensated Absences	79,317	-	-	79,317	-
Total	<u>\$ 65,000,411</u>	<u>\$ -</u>	<u>\$ (2,298,188)</u>	<u>\$ 62,702,223</u>	<u>\$ 2,078,274</u>

1984 General Obligation Water Bond

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

Town of Wellington, Colorado
Notes to Financial Statements
December 31, 2024

Note 4: Long-Term Debt (Continued)

Business-Type Activities (Continued)

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

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

Annual debt service requirements for the outstanding bond at December 31, 2024, were as follows.

<u>Year Ended December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 1,109,550	\$ 160,300	\$ 1,269,850
2026	1,129,785	141,050	1,270,835
2027	1,148,102	122,550	1,270,652
2028	1,168,578	105,050	1,273,628
2029	1,183,462	88,550	1,272,012
2030-2034	6,154,981	267,900	6,422,881
2035-2039	<u>6,877,615</u>	<u>80,550</u>	<u>6,958,165</u>
Total	<u>\$ 18,772,073</u>	<u>\$ 965,950</u>	<u>\$ 19,738,023</u>

2022 Wastewater Treatment Plant (WWTP)

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

Town of Wellington, Colorado
Notes to Financial Statements
December 31, 2024

Note 4: Long-Term Debt (Continued)

Business-Type Activities (Continued)

Annual debt service requirements for the outstanding bond at December 31, 2024, were as follows.

<u>Year Ended December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 968,724	\$ 1,033,750	\$ 2,002,474
2026	1,000,567	1,002,750	2,003,317
2027	1,028,709	971,000	1,999,709
2028	1,065,269	938,750	2,004,019
2029	1,094,128	905,750	1,999,878
2030-2034	5,996,210	4,013,500	10,009,710
2035-2039	6,900,288	3,105,750	10,006,038
2040-2044	7,849,902	2,153,750	10,003,652
2045-2049	8,851,594	1,203,500	10,055,094
2050-2052	6,301,391	263,000	6,564,391
Total	<u>\$ 41,056,782</u>	<u>\$ 15,591,500</u>	<u>\$ 56,648,282</u>

Note 5: Interfund Transactions

Interfund transfers for the year ended December 31, 2024, were comprised of the following:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
Water Fund	General Fund	\$ 600,000
Sewer Fund	General Fund	300,000
Total		<u>\$ 900,000</u>

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

Note 6: Risk Management

Public Entity Risk Pool

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

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

Town of Wellington, Colorado

Notes to Financial Statements

December 31, 2024

Note 6: Risk Management (Continued)

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

Note 7: Retirement Commitments

Defined Contribution Retirement Plan

The Town contributes to a single-employer defined contribution retirement plan on behalf of its employees. All employees are enrolled in the Plan upon hire. The Town is required to contribute at least 4% of each employee's compensation. The Town may contribute up to 6% of each employee's compensation based on the employee's tenure and/or the employee's optional additional contributions. No employee contributions are required. Employees become vested in the Town's contributions at 25% annually after one year of service. Employees become fully vested after four years of service. The contribution requirements of the Town and eligible employees are established and may be amended by the Board of Trustees. For the year ended December 31, 2024, the Town contributed \$224,927 to the Plan, equal to the required contributions.

Note 8: Commitments and Contingencies

Litigation

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

TABOR Amendment

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

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

Town of Wellington, Colorado
Notes to Financial Statements
December 31, 2024

Note 8: Commitments and Contingencies (Continued)

The Town has established an emergency reserve, representing 3% of qualifying expenditures, as required by the Amendment. At December 31, 2024, the emergency reserve was reported as restricted fund balance in the General Fund, in the amount of \$190,000.

Required Supplementary Information

Town of Wellington, Colorado
 Budgetary Comparison Schedule
 General Fund
 For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Taxes				
Property Taxes	\$ 2,086,000	\$ 2,086,000	\$ -	\$ (2,086,000)
Sales and Use Taxes	3,235,152	3,235,152	2,931,074	(304,078)
Cigarette Taxes	7,000	7,000	7,668	668
Severance Taxes	108,000	108,000	44,445	(63,555)
Franchise Taxes	235,000	235,000	246,473	11,473
Other Taxes	3,933	3,933	2,581	(1,352)
Total Taxes	<u>5,675,085</u>	<u>5,675,085</u>	<u>3,232,241</u>	<u>(2,442,844)</u>
Licenses and Permits				
Liquor Licenses	-	-	4,202	4,202
Building Permits	425,545	425,545	271,868	(153,677)
Business Licenses	19,000	19,000	20,013	1,013
Other	-	-	895	895
Total Licenses and Permits	<u>444,545</u>	<u>444,545</u>	<u>296,978</u>	<u>(147,567)</u>
Intergovernmental				
Other Intergovernmental	52,500	52,500	16,846	(35,654)
Total Intergovernmental	<u>52,500</u>	<u>52,500</u>	<u>16,846</u>	<u>(35,654)</u>
Charges for Services				
Recreation/Community Center	6,500	6,500	12,851	6,351
Sales of Goods	9,500	9,500	15,325	5,825
Other Charges for Services	85,358	85,358	48,757	(36,601)
Total Charges for Services	<u>101,358</u>	<u>101,358</u>	<u>76,933</u>	<u>(24,425)</u>
Fines and Forfeitures	<u>20,000</u>	<u>20,000</u>	<u>18,353</u>	<u>(1,647)</u>
Investment Income	<u>378,000</u>	<u>378,000</u>	<u>423,353</u>	<u>45,353</u>
Other Revenue	<u>5,000</u>	<u>5,000</u>	<u>8,886</u>	<u>3,886</u>
Total Revenues	<u>6,676,488</u>	<u>6,676,488</u>	<u>4,073,590</u>	<u>(2,602,898)</u>

(Continued)

Town of Wellington, Colorado
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2024
(Continued)

Expenditures	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Current				
General Government				
Personnel Services	\$ 2,818,119	\$ 2,818,119	\$ 3,452,582	\$ (634,463)
Insurance	158,655	190,624	183,808	6,816
Professional Fees	705,280	705,280	549,579	155,701
Repairs and Maintenance	130,400	158,400	134,073	24,327
Supplies	44,750	44,750	70,143	(25,393)
Telephone and Utilities	144,580	144,580	117,650	26,930
Travel and Training	50,492	50,492	28,904	21,588
Equipment Rental	-	-	259	(259)
Fuel	6,500	6,500	24,325	(17,825)
Other Expense	627,066	599,066	448,700	150,366
Overhead Allocation	(1,689,603)	(1,689,603)	(1,401,328)	(288,275)
Total General Government	<u>2,996,239</u>	<u>3,028,208</u>	<u>3,608,695</u>	<u>(580,487)</u>
Public Safety				
Personnel Services	2,000,620	2,000,620	2,000,741	(121)
Repairs and Maintenance	-	-	52,562	(52,562)
Total Public Safety	<u>2,000,620</u>	<u>2,000,620</u>	<u>2,053,303</u>	<u>(52,683)</u>
Public Works				
Personnel Services	1,013,433	1,013,433	-	1,013,433
Fuel and Automotive	24,000	24,000	-	24,000
Professional Fees	40,000	40,000	-	40,000
Repairs and Maintenance	72,800	72,800	14,689	58,111
Supplies	32,900	17,900	16,046	1,854
Travel and Training	15,310	15,310	-	15,310
Other Expense	20,500	20,500	100	20,400
Total Public Works	<u>1,218,943</u>	<u>1,203,943</u>	<u>30,835</u>	<u>1,173,108</u>
Parks and Recreation				
Cemetery	10,000	10,000	2,005	7,995
Other Expense	20,000	20,000	-	20,000
Total Parks and Recreation	<u>30,000</u>	<u>30,000</u>	<u>2,005</u>	<u>27,995</u>
Capital Outlay	<u>250,000</u>	<u>250,000</u>	<u>39,832</u>	<u>210,168</u>
Total Expenditures	<u>6,495,802</u>	<u>6,512,771</u>	<u>5,734,670</u>	<u>778,101</u>

(Continued)

Town of Wellington, Colorado
 Budgetary Comparison Schedule
 General Fund
 For the Year Ended December 31, 2024
 (Continued)

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Excess of Revenues Over (Under) Expenditures	180,686	163,717	(1,661,080)	(1,824,797)
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	(1,299,000)	(1,299,000)	(900,000)	399,000
Total Other Financing Sources (Uses)	(1,299,000)	(1,299,000)	(900,000)	399,000
Net Change in Fund Balance	(1,118,314)	(1,135,283)	(2,561,080)	(1,425,797)
Fund Balance, Beginning of Year	8,246,194	8,246,194	9,306,787	1,060,593
Fund Balance, End of Year	<u>\$ 7,127,880</u>	<u>\$ 7,110,911</u>	<u>\$ 6,745,707</u>	<u>\$ (365,204)</u>

Town of Wellington, Colorado
Budgetary Comparison Schedule
Street Fund
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Taxes				
Sales and Use Tax	\$ 1,753,750	\$ 1,753,750	\$ 1,480,363	\$ (273,387)
Total Tax Revenue	<u>1,753,750</u>	<u>1,753,750</u>	<u>1,480,363</u>	<u>(273,387)</u>
Licenses and Permits				
Impact Fees	85,000	85,000	45,700	(39,300)
Other Licenses	-	-	53,445	53,445
Total Licenses and Permits	<u>85,000</u>	<u>85,000</u>	<u>99,145</u>	<u>14,145</u>
Intergovernmental Revenues				
Grants	850,000	850,000	-	(850,000)
Highway Users	399,600	399,600	211,136	(188,464)
Total Intergovernmental	<u>1,249,600</u>	<u>1,249,600</u>	<u>211,136</u>	<u>(1,038,464)</u>
Investment Income	<u>53,000</u>	<u>53,000</u>	<u>110,255</u>	<u>57,255</u>
Other Revenue	<u>1,000</u>	<u>1,000</u>	<u>1,165</u>	<u>165</u>
Total Revenues	<u>3,142,350</u>	<u>3,142,350</u>	<u>1,902,064</u>	<u>(1,240,286)</u>
Expenditures				
Public Works				
Personnel Services	606,322	606,321	626,160	(19,839)
Equipment Rental	3,000	3,000	2,075	925
Fuel and Automotive	-	-	1,072	(1,072)
Repairs and Maintenance	35,000	35,000	(531)	35,531
Supplies	49,000	49,000	25,413	23,587
Telephone and Utilities	216,000	216,000	201,224	14,776
Overhead Allocation	-	-	310,071	(310,071)
Other Expense	6,000	6,000	245	5,755
Capital Outlays	<u>2,328,595</u>	<u>2,328,595</u>	<u>1,186,605</u>	<u>1,141,990</u>
Total Public Works	<u>3,243,917</u>	<u>3,243,916</u>	<u>2,352,334</u>	<u>891,582</u>

(Continued)

Town of Wellington, Colorado
 Budgetary Comparison Schedule
 Street Fund
 For the Year Ended December 31, 2024
 (Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Excess Revenues Over (Under) Expenditures	<u>(101,567)</u>	<u>(101,566)</u>	<u>(450,270)</u>	<u>(348,704)</u>
Other Financing Sources (Uses)				
Transfers Out	<u>(2,684,577)</u>	<u>(2,684,577)</u>	<u>-</u>	<u>2,684,577</u>
Net Changes in Fund Balance	<u>(2,786,144)</u>	<u>(2,786,143)</u>	<u>(450,270)</u>	<u>2,335,873</u>
Fund Balance, Beginning of Year	<u>5,221,387</u>	<u>5,221,387</u>	<u>5,013,019</u>	<u>(208,368)</u>
Fund Balance, End of Year	<u>\$ 2,435,243</u>	<u>\$ 2,435,244</u>	<u>\$ 4,562,749</u>	<u>\$ 2,127,505</u>

Town of Wellington, Colorado
Budgetary Comparison Schedule
Park Fund
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Taxes				
Sales and Use Tax	\$ 1,264,950	\$ 1,264,950	\$ 1,268,676	\$ 3,726
Licenses and Permits				
Impact Fees	72,500	72,500	59,450	(13,050)
Other Licenses	-	-	457	457
Total Licenses and Permits	<u>72,500</u>	<u>72,500</u>	<u>59,907</u>	<u>(12,593)</u>
Charges for Services				
Recreation/Community Center Charges	63,800	63,800	166,308	102,508
Rents	-	-	3,577	3,577
Total Charges for Services	<u>63,800</u>	<u>63,800</u>	<u>169,885</u>	<u>106,085</u>
Investment Income	<u>116,700</u>	<u>116,700</u>	<u>146,762</u>	<u>30,062</u>
Other Revenues				
Insurance Proceeds	-	-	87,500	87,500
Sale of Capital Assets	-	-	1,735	1,735
Total Other Revenues	<u>-</u>	<u>-</u>	<u>89,235</u>	<u>89,235</u>
Total Revenues	<u>1,517,950</u>	<u>1,517,950</u>	<u>1,734,465</u>	<u>216,515</u>
Expenditures				
Public Works				
Personnel Services	729,630	762,630	745,355	17,275
Equipment Rental	20,000	20,000	19,096	904
Fuel and Automotive	6,200	6,200	13,975	(7,775)
Professional Fees	43,500	43,500	32,512	10,988
Repairs and Maintenance	317,800	317,800	386,413	(68,613)
Supplies	49,450	49,450	35,823	13,627
Telephone and Utilities	68,300	68,300	104,084	(35,784)
Travel and Training	10,000	10,000	9,658	342
Overhead Allocation	6,000	6,000	194,642	(188,642)
Other Expense	144,495	144,495	61,535	82,960
Debt Service				
Principal	252,000	252,000	260,866	(8,866)
Interest	17,460	17,460	31,048	(13,588)
Capital Outlay	<u>175,000</u>	<u>175,000</u>	<u>77,071</u>	<u>97,929</u>
Total Public Works	<u>1,839,835</u>	<u>1,872,835</u>	<u>1,972,078</u>	<u>(99,243)</u>
Total Expenditures	<u>1,839,835</u>	<u>1,872,835</u>	<u>1,972,078</u>	<u>(99,243)</u>

(Continued)

Town of Wellington, Colorado
 Budgetary Comparison Schedule
 Park Fund
 For the Year Ended December 31, 2024
 (Continued)

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Excess Revenues Over (Under) Expenditures	(321,885)	(354,885)	(237,613)	117,272
Other Financing Sources (Uses)				
Transfers In	(404,338)	(404,338)	-	404,338
Net Changes in Fund Balance	(726,223)	(759,223)	(237,613)	521,610
Fund Balance, Beginning of Year	2,291,399	2,291,399	2,265,757	(25,642)
Fund Balance, End of Year	\$ 1,565,176	\$ 1,532,176	\$ 2,028,144	\$ 495,968

Town of Wellington, Colorado
Notes to Required Supplementary Information
December 31, 2024

Note 1: Stewardship, Compliance and Accountability

Budgets and Budgetary Accounting

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

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

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

Supplementary Information

Town of Wellington, Colorado
 Budgetary Comparison Schedule
 Conservation Trust Fund
 For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Intergovernmental	\$ 122,500	\$ 122,500	\$ -	\$ (122,500)
Investment Income	-	-	28,656	28,656
Total Revenues	122,500	122,500	28,656	(93,844)
Other Financing Sources (Uses)				
Transfer In	-	-	-	-
Net Changes in Fund Balance	122,500	122,500	28,656	(93,844)
Fund Balance, Beginning of Year	1,001,488	1,001,488	1,001,488	-
Fund Balance, End of Year	<u>\$ 1,123,988</u>	<u>\$ 1,123,988</u>	<u>\$ 1,030,144</u>	<u>\$ (93,844)</u>

Town of Wellington, Colorado
Budgetary Comparison Schedule
Water Fund
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Utility Charges	\$ 5,375,959	\$ 5,375,959	\$ 5,086,030	\$ (289,929)
Other Charges for Services	25,553	25,553	54,149	28,596
Plant Investment Fees	550,410	550,410	438,360	(112,050)
Cash in Lieu of Fees	310,250	310,250	892,279	582,029
Gain on Sale of Assets	2,598,641	2,598,641	762	(2,597,879)
Investment Income	652,000	652,000	623,973	(28,027)
Transfers In	691,000	691,000	600,000	(91,000)
Total Revenues	10,203,813	10,203,813	7,695,553	(2,508,260)
Expenditures				
Operating Expenses				
Raw Water Purchases	3,065,000	3,065,000	1,910,619	1,154,381
Management Fees	-	-	393,500	(393,500)
Personnel Services	703,443	703,443	640,872	62,571
Operating Supplies	80,750	106,399	73,185	33,214
Professional Fees	155,000	155,000	67,022	87,978
Repairs and Maintenance	240,500	240,500	155,762	84,738
Travel and Training	11,500	11,500	5,583	5,917
Treatment	350,000	350,000	180,116	169,884
Telephone and Utilities	206,008	206,008	208,186	(2,178)
Other Operating Expenses	-	-	(1,544)	1,544
Capital Outlay	19,154,459	19,252,459	13,505,199	5,747,260
Debt Services				
Principal	1,091,978	1,091,978	(1,091,978)	2,183,956
Interest	372,716	372,716	273,207	99,509
Transfers Out	19,615,888	19,615,888	-	19,615,888
Total Expenditures	45,047,242	45,170,891	16,319,729	28,851,162
Change in Net Position, Budgetary Basis	\$ (34,843,429)	\$ (34,967,078)	(8,624,176)	\$ 26,342,902
Adjustments to GAAP Basis				
Depreciation			(1,407,436)	
Capital Outlay			13,344,709	
Debt Principal			(1,091,978)	
Change in Net Position, GAAP Basis			\$ 2,221,119	

Town of Wellington, Colorado
Budgetary Comparison Schedule
Sewer Fund
For the Year Ended December 31, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues				
Utility Charges	\$ 2,637,019	\$ 2,637,019	\$ 2,315,034	\$ (321,985)
Intergovernmental Revenues	60,000	-	-	-
Plant Investment Fees	511,455	511,455	399,098	(112,357)
Insurance Proceeds	-	-	-	-
Loan Proceeds	17,365,003	17,365,003	-	(17,365,003)
Investment Income	377,000	377,000	457,700	80,700
Transfers In	358,000	358,000	300,000	(58,000)
Total Revenues	<u>21,308,477</u>	<u>21,248,477</u>	<u>3,471,832</u>	<u>(17,776,645)</u>
Expenditures				
Operating Expenses				
Management Fees	-	-	393,500	(393,500)
Personnel Services	625,594	625,594	699,886	(74,292)
Operating Supplies	78,500	86,103	49,841	36,262
Professional Fees	65,000	65,000	36,854	28,146
Repairs and Maintenance	170,000	170,000	97,498	72,502
Travel and Training	11,500	11,500	5,416	6,084
Treatment	60,000	60,000	16,917	43,083
Telephone and Utilities	298,564	298,564	339,420	(40,856)
Other Operating Expenses	5,000	5,000	4,097	903
Capital Outlay	21,730,457	21,730,457	16,479,710	5,250,747
Debt Services				
Principal	936,944	936,944	936,944	-
Interest	1,531,175	1,531,175	1,361,418	169,757
Transfers Out	22,193,449	22,193,449	-	22,193,449
Total Expenditures	<u>47,706,183</u>	<u>47,713,786</u>	<u>20,421,501</u>	<u>27,292,285</u>
Change in Net Position, Budgetary Basis	<u>\$ (26,397,706)</u>	<u>\$ (26,465,309)</u>	(16,949,669)	<u>\$ 9,515,640</u>
Adjustments to GAAP Basis				
Depreciation			(1,466,215)	
Capital Outlay			16,439,574	
Debt Principal			936,944	
Change in Net Position, GAAP Basis			<u>\$ (1,039,366)</u>	

Town of Wellington, Colorado
 Budgetary Comparison Schedule
 Drainage Fund
 For the Year Ended December 31, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues				
Utility Charges	\$ 673,722	\$ 673,722	\$ 699,603	\$ 25,881
Tax Revenue & Impact Fees	42,000	42,000	34,440	(7,560)
Intergovernmental Revenues	646,000	646,000	-	(646,000)
Investment Income	45,300	45,300	55,933	10,633
Total Revenues	<u>1,407,022</u>	<u>1,407,022</u>	<u>789,976</u>	<u>(617,046)</u>
Expenditures				
Operating Expenses				
Management Fees	-	-	112,342	(112,342)
Professional Fees	56,107	56,107	66,628	(10,521)
Repairs and Maintenance	2,000	2,000	1,044	956
Telephone and Utilities	424,946	424,946	430,349	(5,403)
Capital Outlay	874,082	898,927	159,020	739,907
Transfers Out	1,053,943	1,053,943	-	1,053,943
Total Expenditures	<u>2,411,078</u>	<u>2,435,923</u>	<u>769,383</u>	<u>1,666,540</u>
Change in Net Position, Budgetary Basis	<u>\$ (1,004,056)</u>	<u>\$ (1,028,901)</u>	20,593	<u>\$ 1,049,494</u>
Adjustments to GAAP Basis				
Depreciation			(120,391)	
Capital Outlay			<u>44,190</u>	
Change in Net Position, GAAP Basis			<u>\$ (55,608)</u>	

Compliance Section

Single Audit



Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance, and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards

Honorable Mayor and Members of the Town Council
Town of Wellington, Colorado
Wellington, Colorado

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Town of Wellington, Colorado (the Town), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Town’s basic financial statements, and have issued our report thereon dated February 9, 2026.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Town’s internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did identify deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Office Locations:
Colorado Springs, CO
Denver, CO
Frisco, CO
Tulsa, OK

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Wellington, Colorado's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hick & Company, PC

Englewood, Colorado
February 9, 2026





Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance, and Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

Honorable Mayor and Members of the Town Council
Town of Wellington, Colorado
Wellington, Colorado

Report on Compliance for Each Major Federal Program

Opinion Report on Compliance for Each Major Federal Program

We have audited the Town of Wellington, Colorado's (the Town's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of the Town's major federal programs for the year ended December 31, 2024. The Town's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion the Town complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Town's compliance with the compliance requirements referred to above.

Office Locations:

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Denver, CO
Frisco, CO
Tulsa, OK

Denver Office:

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Town's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.



Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each discretely presented component unit, each major fund, and the aggregate remaining fund information of the Town as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Town. We issued our report thereon dated February 9, 2026, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

Hick & Company, PC

Englewood, Colorado
February 9, 2026



Town of Wellington, Colorado
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2024

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Grant Member Pass-through Entity Identity Number</u>	<u>Federal Expenditures</u>
U.S. Department of Treasury			
Passed through Colorado Department of Local Affairs Coronavirus State and Local Fiscal Recovery Funds	21.027	n/a	\$ <u>2,723,337</u>
Total U.S. Department of Treasury			<u>2,723,337</u>
Total Expenditures of Federal Awards			<u>\$ 2,723,337</u>

Town of Wellington, Colorado
Notes to the Schedule of Expenditures of Federal Awards
December 31, 2024

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards of the Town under programs for the federal government for the year ended December 31, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Town, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Town.

Note 2: Summary of Significant Accounting Policies

Expenditures reported on the Schedule of Expenditures of Federal Awards are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The Town has elected to not use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

Town of Wellington, Colorado
Schedule of Findings and Questioned Costs
December 31, 2024

Section II: Financial Statement Findings

No current year findings or questioned costs were reported.

Section III: Federal Award Findings and Questioned Costs

No current year findings or questioned costs were reported.

Town of Wellington, Colorado
Schedule of Prior Year Findings
December 31, 2024

Findings Required to be Reported by the Uniform Guidance

No items requiring follow up.

State Compliance

The public report burden for this information collection is estimated to average 380 hours annually.

LOCAL HIGHWAY FINANCE REPORT	STATE: COLORADO
	YEAR ENDING (mm/yy): 12/24

This Information From The Records Of: Town of Wellington, Colorado	Prepared By: Finance Department 970.568.3381
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I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE

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

II. RECEIPTS FOR ROAD AND STREET PURPOSES		III. EXPENDITURES FOR ROAD AND STREET PURPOSES	
ITEM	AMOUNT	ITEM	AMOUNT
A. Receipts from local sources:		A. Local highway expenditures:	
1. Local highway-user taxes		1. Capital outlay (from page 2)	\$ 1,128,173.81
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	\$ 15,384.02
b. Motor Vehicle (from Item I.B.5.)		3. Road and street services:	
c. Total (a.+b.)		a. Traffic control operations	\$ 22,503.32
2. General fund appropriations		b. Snow and ice removal	\$ 21,088.70
3. Other local imposts (from page 2)	\$ 753,613.76	c. Other	\$ 200,523.73
4. Miscellaneous local receipts (from page 2)	\$ 156,901.46	d. Total (a. through c.)	\$ 244,115.75
5. Transfers from toll facilities		4. General administration & miscellaneous	\$ 626,159.71
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	
a. Bonds - Original Issues		6. Total (1 through 5)	\$ 2,013,833.29
b. Bonds - Refunding Issues		B. Debt service on local obligations:	
c. Notes		1. Bonds:	
d. Total (a. + b. + c.)	\$ -	a. Interest	
7. Total (1 through 6)	\$ 910,515.22	b. Redemption	
B. Private Contributions		c. Total (a. + b.)	\$ -
C. Receipts from State government (from page 2)	\$ 983,585.87	2. Notes:	
D. Receipts from Federal Government (from page 2)	\$ -	a. Interest	
E. Total receipts (A.7 + B + C + D)	\$ 1,894,101.09	b. Redemption	
		c. Total (a. + b.)	\$ -
		3. Total (1.c + 2.c)	\$ -
		C. Payments to State for highways	
		D. Payments to toll facilities	
		E. Total expenditures (A.6 + B.3 + C + D)	\$ 2,013,833.29

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

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

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

	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	\$ 6,511,888.74	\$ 1,894,101.09	\$ 2,013,833.29	\$ 6,392,156.54	\$ -

Notes and Comments:

LOCAL HIGHWAY FINANCE REPORT

STATE:
COLORADO
 YEAR ENDING (mm/yy):
12/24

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		A.4. Miscellaneous local receipts:	
a. Property Taxes and Assessments		a. Interest on investments	\$ 102,291.75
b. Other local imposts:		b. Traffic Fines & Penalties	
1. Sales Taxes	\$ 707,913.76	c. Parking Garage Fees	
2. Infrastructure & Impact Fees	\$ 45,700.00	d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	\$ 1,164.64
4. Licenses		f. Charges for Services	
5. Specific Ownership &/or Other		g. Other Misc. Receipts	\$ 53,445.07
6. Total (1. through 5.)	\$ 753,613.76	h. Other	
c. Total (a. + b.)	\$ 753,613.76	i. Total (a. through h.)	\$ 156,901.46
<i>(Carry forward to page 1)</i>		<i>(Carry forward to page 1)</i>	

ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		D. Receipts from Federal Government	
1. Highway-user taxes (from Item I.C.5.)	\$ 211,136.43	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	\$ 772,449.44	d. Federal Transit Administration	
d. DOLA Grant		e. U.S. Corps of Engineers	
e. Other		f. Other Federal ARPA	
f. Total (a. through e.)	\$ 772,449.44	g. Total (a. through f.)	\$ -
4. Total (1. + 2. + 3.f)	\$ 983,585.87	3. Total (1. + 2.g)	\$ -
<i>(Carry forward to page 1)</i>		<i>(Carry forward to page 1)</i>	

III. EXPENDITURES FOR ROAD AND STREET PURPOSES - DETAIL

	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
A.1. Capital outlay:			
a. Right-Of-Way Costs			\$ -
b. Engineering Costs	\$ 407,175.34		\$ 407,175.34
c. Construction:			
(1). New Facilities			\$ -
(2). Capacity Improvements			\$ -
(3). System Preservation		\$ 661,231.47	\$ 661,231.47
(4). System Enhancement And Operation		\$ 59,767.00	\$ 59,767.00
(5). Total Construction (1)+(2)+(3)+(4)	\$ -	\$ 720,998.47	\$ 720,998.47
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.4)	\$ 407,175.34	\$ 720,998.47	\$ 1,128,173.81
<i>(Carry forward to page 1)</i>			

Notes and Comments:



Board of Trustees Meeting

Date: February 24, 2026
Subject: February 10, 2026 Board of Trustee Meeting Minutes

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

EXECUTIVE SUMMARY

Attached are the February 10, 2026 Board of Trustee Meeting Minutes.

BACKGROUND / DISCUSSION

N/A

CONNECTION WITH ADOPTED MASTER PLANS

N/A

FISCAL IMPLICATIONS

N/A

STAFF RECOMMENDATION

Staff recommends approval on the consent agenda.

MOTION RECOMMENDATION

- Option 1) Move to approve the consent agenda
- Option 2) Move to approve the February 10, 2026 Meeting Minutes

ATTACHMENTS

1. 2026-02-10 Meeting Minutes



BOARD OF TRUSTEES
February 10, 2026
6:30 PM

Leeper Center, 3800 Wilson Avenue, Wellington, CO

Regular Meeting Minutes

A. CALL TO ORDER

Mayor Chaussee called the February 10, 2026 Meeting to order at 6:30 p.m.

1. Pledge of Allegiance

Mayor Chaussee led the pledge of allegiance.

2. Roll Call

The Clerk noted a quorum with the below roll call:

Cannon – Absent

Dailey – Present

Moyer – Present

Tietz – Present

Wiegand – Present

Mason – Present

Chaussee – Present

3. Amendments to Agenda

Mayor Chaussee asked if there were any amendments to the agenda, to which there were none.

4. Conflict of Interest

Mayor Chaussee asked if there were any conflicts of interest on the agenda, to which there were none.

B. COMMUNITY PARTICIPATION

1. Public Comment

Mayor Chaussee opened public comment, to which there was none.

C. PRESENTATION

1. Xcel Energy Presentation - Public Safety Power Shutoffs (PSPS) Event & Wind Storm

Hans Rodvik, Northern Colorado Area Manager, Community & Local Government Affairs presented the information related to Xcel's recent outages. Mr. Rodvik noted areas and current

mitigation plans including the factors considered when issuing a PSPS. Steps leading up to the wind event were reviewed, including restoration and Xcel's after-action plan.

Clarification related to options for resources was asked, which Mr. Rodvik noted is a pilot program, and they would need to live in the tier one or two, high risk zones but more information on this program would be sent out as it develops. It was also noted there may be some portion of the battery program for businesses.

The Board asked about when the Town was taken out of the zone and put onto a feeder line, and if going forward being left in the PSPS would improve the service restored time. Mr. Rodvik noted they attempt to make the best call possible and understood that the outage was long and would work on this.

It was noted that the proactive approach was appreciated with the caution taken.

The Board asked why other communities were light at night, but Wellington was not. Mr. Rodvik noted the PSPS were a tool that Xcel will use for safety, while making investments in upgrading equipment. Some other providers in the neighboring communities may have different requirements or exemptions, as well as other communities having their own power- such as Fort Collins having their own power, mostly underground lines.

The Board noted there were concerns with those who have medical needs for power, and upcoming state legislation while expressing an understanding of the need for a PSPS, and asking what more can be done for improvements in Wellington. It was noted the area engineer may be able to investigate to see if there is equipment that can be upgraded.

It was asked if there was a process for business to apply for loss revenue. It was noted that there is a claim process, however it may not be as robust as desired. Mr. Rodvik encouraged applications to be sent in.

2. Wellington Colorado Main Street Program: 4th Quarter 2025 Report

Caitlin Morris, Main Street & Events Coordinator, presented the 4th quarter report, noting that there are three areas of focus, including Wrap up of 2025 initiatives, support local, and lay groundwork for 2026.

An exciting achievement was noted to initiated SNAP/EBT certification, so residents can utilize those services while purchasing local goods. The Shop Local Campaign encouraged residents to keep dollars circulating within Wellington, and from November 1st to December 31st, 2025 a total of 66 gift cards, total value being over \$3,000 dollars had been sold. Ms. Morris reviewed the partnership with DOLA, including funding and consulting services.

The Board asked for clarification on the grants received from DOLA, which were noted it will be given out gradually this year, however by the end of the year all funds will be received and the program has to spend it within those five years.

It was noted the requests to have more signage on the highway to encourage drivers to come into Town.

3. Cleveland Avenue Business Support

Patti Garcia, Town Administrator & Kelly Houghteling, Deputy Town Administrator spoke to this noting the use of the \$3,500 set aside from the Board's discretionary fund to support the local businesses.

Ms. Houghteling noted the program being a robust program, including looking at marketing and events. Items like a gift card program, a business gift card that the businesses to hand out as a accommodation for the inconvenience, marketing and a shop local bingo card were noted. Increasing events downtown was also noted along with a "Construction Concert" series.

The Board asked for clarification on partnerships on parking, including opening additional access for parking. Ms. Houghteling noted there were various items to consider, such as ADA compliance but it is under review.

Signage was asked about, which was noted to be free standing, wayfinding signage related to the Cleveland Ave impacted businesses.

The Board expressed appreciation for the increased programming and variety of ideas, as well as the engagement of the community.

Mayor Chaussee called a recess at 7:54 pm and reconvened at 8:00 pm.

4. 2026 Recommended Municipal Utility Rates - Presentation with Public Comment

Meagan Smith, Deputy Public Works Director, presented this item, reviewing previous Board Direction and the Rate Advisory Group (RAG) recommendation. The proposed adjustments maintain the existing water rate structure for residential classes, propose uniform water rate structures for the commercial and irrigation classes, implement needed wastewater revenue increases and commercial strength-based surcharges, and update the Town's stormwater drainage rate.

Key elements of the recommendation include maintaining the existing water rate structure for residential classes while enhancing class-level cost recovery, implementing an 18% wastewater revenue adjustment with strength-based rates for commercial customers; and applying a 25% increase to the Town stormwater drainage fee.

Mayor Chaussee opened public comment, to which there was none.

The Board expressed the hope that suggestions to capture options in an effort to make things more affordable for those on a fixed income would be looked into in the future.

The Board noted divided support for the RAG recommendation, and the presented recommendation from Ms. Smith. Debate was conducted about staff bringing back two options for review and approval, with majority support given for the wastewater recommendations and the majority of the Board not in support of bringing two options for consideration. The majority of the Board offered support for the proposed recommendations being presented at this meeting.

5. 2026 Recommended Water and Wastewater Utility Impact Fees - Presentation with Public Comment

Ms. Smith noted the proposed 2026 impact fees, including a proposed new non-potable water utility impact fee. The proposed updates continue to align the Town's fee structure with statutory requirements under Colorado Revised Statutes 29-20-104.5, which require impact fees to reflect the actual, quantifiable impacts of new development on utility capital facilities.

Mayor Chaussee opened public comment, to which there was none.

Clarification about the difference in cost related to non-pot and potable in infrastructure was asked, which Ms. Smith noted a large portion of the costs that drive the impact fees is the buildout of the treatment facility, due to capacity. The impact fees are related to how much capacity will a new development require. Developments with access to other means of irrigation have a lower peak hour and peak demand on the capacity, so it allows the water treatment facility to serve more customers in the future, it also relates to sizing differences in infrastructure in the ground. This option extends the capacity of the existing infrastructure the Town has.

The majority of the Board noted support for the proposed fees.

D. CONSENT AGENDA

1. January 27, 2026 Board of Trustees Meeting Minutes

Mayor Pro Tem Mason moved to approve the consent agenda.

Trustee Moyer seconded and the motion passed.

E. ACTION ITEMS

1. Resolution No. 03-2026: A Resolution Supporting and Authorizing Application for Grant Funding to Colorado Energy Office for Local Impact Accelerator to Support Housing Affordability

Cody Bird, Planning Director, presented the resolution noting the grant opportunity, that fits in well with the work the Board has already provided direction on. Mr. Bird noted that there is no match required from the Town.

Mayor Chaussee opened public comment.

Aaron Blackstone spoke in favor of this item.

Trustee Moyer moved to approve Resolution No. 03-2026 Supporting and Authorizing Application for Grant Funding to Colorado Energy Office for Local Impact Accelerator to Support Housing Affordability

Trustee Dailey seconded and the motion passed.

2. Resolution No. 04-2026: A Resolution Adjusting Appropriations of the Town of Wellington, Colorado for the Fiscal Year Beginning January 1, 2026, and Ending on December 31, 2026

Nic Redavid, Finance Director and Town Treasurer, presented the resolution and noted the 2024 audit is completed and is posted on the Town's website. It was noted all delayed audits are completed.

Mr. Redavid noted the resolution would make available funds not yet spent for previously approved capital improvement projects, reappropriate funds for higher priority projects, and to appropriate funds that will be reimbursed by existing loan proceeds.

Mayor Chaussee opened public comment, to which there was none.

Mayor Pro Tem Mason moved to approve Resolution No. 04-2026 Adjusting Appropriations of the Town of Wellington, Colorado for the Fiscal Year Beginning January 1, 2026, and Ending on December 31, 2026

Trustee Weigand second and the motion passed.

3. Resolution No. 05-2026: A Resolution Approving a Letter of Engagement for Special Legal Counsel for Metropolitan District Representation by Lyons Gaddis

Ms. Garcia presented the resolution, noting the past presentation on metro districts and reviewed the operations of metropolitan districts. Previous Board direction to staff was to research counsel, and after reaching out to several firms, staff recommends representation by Lyons Gaddis. Ms. Garcia noted this resolution does not approve a metro district, but is an agreement for counsel.

The Board asked for clarification if this was a draft service plan for any developer, which Ms. Garcia noted it was a template that would be able to be negotiated on, to create a specific service plan for that specific development.

The Board noted the desire to have public education for metro districts, when, if not before, a metro district is presented to the Board.

Mayor Chaussee opened public comment, to which there was none.

Trustee Dailey moved to approve Resolution No. 05-2026 Approving a Letter of Engagement for Special Legal Counsel for Metropolitan District Representation by Lyons Gaddis

Trustee Moyer seconded and the motion passed.

F. REPORTS

1. Town Attorney
Jed Scott, Interim Town Attorney, noted the comments received for minibikes, which Mr. Scott noted communications with Sergeant Downing and working on a presentation to the Board on this ordinance.
2. Town Administrator
Ms. Garcia did not have a report.
3. Staff Communications
Items were included in the packet.
 - a. Larimer County Sheriff's Office December 2025 Report
 - b. Memo from Town Clerk's Office and Parks & Recreation

c. 2025 Annual Report - Construction, Development and Neighborhood Services

d. Board of Trustees Planning Calendar

4. Board Reports

Trustee Tietz noted work on the Volunteer Appreciation Dinner being done with Trustee Moyer. The Board was asked for preference on gifts for the volunteers, which the Board provided support for two options being brought back to the Board.

Trustee Dailey noted the Wellington Housing Authority dinner in the near future, and noted there may be new opportunities from Habitat from Humanity in the future. CSU democracy submits were noted, and this year a project related to Wellington has been selected. Attendance at the local food bank was noted.

G. ADJOURN

Mayor Chaussee adjourned the February 10, 2026 meeting at 9:50 p.m.

Calar Chaussee, Mayor

Hannah Hill, Town Clerk



Board of Trustees Meeting

Date: February 24, 2026

Subject: Consent to Authorize Town Treasurer to Sign Hinkle & Company, PC Engagement Letter for Audit of 2025 Financial Statements

- **Presentation:** Nic Redavid, Finance Director | Town Treasurer

EXECUTIVE SUMMARY

Hinkle & Company, PC was selected in December 2023 and contracted by the Board of Trustees as independent auditors for the Town of Wellington financial statements for fiscal years 2022 and 2023, with the option to extend to fiscal years 2024 and 2025. Hinkle has successfully completed audits for fiscal years 2022, 2023, and 2024 as of February 9, 2026. Prior to beginning the audit process for the fiscal year 2025, approval is requested from the Board to continue utilizing Hinkle & Company, PC as independent auditors.

BACKGROUND / DISCUSSION

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

A recommendation to award the contract to Hinkle & Company, PC was approved by the Finance Committee and Resolution No. 54-2023 was brought to the Board on December 12, 2023. The Resolution awarded the contract for audits of fiscal years 2022 and 2023 and was approved unanimously. The Town of Wellington, Colorado Financial Statements with Independent Auditor's Report for the fiscal year ending December 31, 2022, was completed on January 31, 2025. The Town of Wellington, Colorado Financial Statements with Independent Auditor's Report for the fiscal year ending December 31, 2023, was completed on June 26, 2025. The Town of Wellington, Colorado Financial Statements with Independent Auditor's Report for the fiscal year ending December 31, 2024, was completed on February 9, 2026.

Following the completion of these audits, Finance Director and Town Treasurer Nic Redavid is recommending retaining Hinkle & Company, PC for the audit of fiscal year 2025. Given the established working relationship with the current independent auditor, including providing background documentation, supporting policies and procedures, and institutional knowledge of the Town's reporting, systems, and financials, Mr. Redavid believes that continuing the contract will expedite the process to complete the fiscal year 2025 audit on-time and in compliance with State statutes.

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



audit costs by allowing auditors to recover certain "startup" costs over several years, rather than over a single year."

CONNECTION WITH ADOPTED MASTER PLANS

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

FISCAL IMPLICATIONS

The 2026 budget for Accounting & Auditing is \$37,100. The engagement letter from Hinkle & Company, PC estimates a fee of \$30,800 for fiscal year 2025 and an additional fee not to exceed \$6,300 for a Single Audit, if required.

STAFF RECOMMENDATION

Staff recommends authorizing the Town Treasurer to sign the Engagement Letter submitted by Hinkle & Company, PC for the completion of the audit of financial statements for the fiscal year 2025.

MOTION RECOMMENDATION

- Option 1) Move to approve the consent agenda
- Option 2) Move to Authorize Town Treasurer to Sign Hinkle & Company, PC Engagement Letter

ATTACHMENTS

1. Town of Wellington 2025 Engagement Letter



October 7, 2025

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

We are pleased to confirm our understanding of the services we are to provide to the Town of Wellington, Colorado (the Town). We will audit the financial statements of the governmental activities, the business type activities, each major fund, the aggregate remaining fund information, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Town as of and for the year ended December 31, 2025.

In addition, we will audit the entity's compliance over major federal award programs for the period ended December 31, 2025, if required. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs.

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

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

Office Locations:

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

Denver Office:

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

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

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

Schedule of Expenditures of Federal Awards (if required)

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

Data Collection Form (if required)

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

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



Audit of the Financial Statements

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

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

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

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



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

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

Audit of Major Program Compliance

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

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

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

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



Management Responsibilities

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

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



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

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

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

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

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

Fees and Timing

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

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered every two weeks and are payable upon presentation. We estimate that our fee for the audit will be \$30,800 for the year ending December 31, 2025. If the Town is required to perform a Single Audit, the additional fees will not exceed \$6,300. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the Town's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.



Other Matters

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

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

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

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

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

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

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

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



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

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

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

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

Hick & Company, PC

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

Authorized Signature

Date

Title



Report on the Firm's System of Quality Control

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

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

To the Partners of Hinkle & Company, PC and
the Peer Review Committee of the Oklahoma Society of CPAs
Page -2-

Opinion

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

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

Shawnee, Oklahoma
August 30, 2023

December 04, 2023

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

Dear James Hinkle:

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

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

Thank you for your cooperation.

Sincerely,

OSCPA Peer Review Committee

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

cc: Danny Bledsoe

Firm Number: 900010140928

Review Number: 601404



Board of Trustees Meeting

Date: February 24, 2026

Subject: Ordinance No. 01-2026: An Ordinance Establishing Fees to be Charged by the Town of Wellington, Colorado, for Utility Services

- **Presentation:** Meagan Smith, Deputy Public Works Director; Nic Redavid, Finance Director | Town Treasurer

EXECUTIVE SUMMARY

This agenda item requests Board adoption of the recommended 2026 municipal water, wastewater, and stormwater utility rates, following completion of the 2025 Utility Rate & Fee Study, one prior Board presentation (Feb. 10, 2025) and two prior Board work sessions (Dec. 16, 2025 and Jan. 20, 2026). The proposal maintains the existing residential water rate structure, adopts the wastewater revenue increase needed to support long-term financial stability, and updates the Town stormwater drainage fee for the first time since 2017.

Staff is seeking final public comment and Board action to adopt the 2026 municipal utility rates.

BACKGROUND / DISCUSSION

Proposed Water Rate Adjustments

Staff recommends adopting 2026 water rates that maintain the existing rate structure while improving alignment with cost-of-service targets. To develop the recommended rates, Staff worked with Raftelis to establish allocated class costs (cost of service by customer class) and then design fixed and volumetric charges so that each class's projected revenue aligns with its assigned cost target.

Under the recommended approach, the single-unit residential, commercial, and irrigation classes would reflect a 3% reduction in their revenue targets. This reduction was implemented by:

1. Setting each class's allocated revenue target equal to revenue produced under existing rates and then reducing that target by 3%,
2. Applying a corresponding 3% reduction to existing service charges.

Remaining class costs are recovered through volumetric rates consistent with the existing structure. For commercial and irrigation classes, volumetric rates were converted to a uniform rate using a weighted average based on three-year average usage patterns and then reduced by 3%.

For multi-unit residential, the recommended approach maintains cost-of-service integrity by setting the class revenue target equal to revenue under existing rates (i.e., not reduced) to move the class closer to full recovery of its proportional cost of service. Consistent with other residential customers, the multi-unit service charge is reduced by 3%; however, the remaining allocated costs are recovered through volumetric rates under the existing multi-unit rate structure.

See Appendix 1 for a comparison of existing and proposed water rates by customer class.

Proposed Wastewater Rate Adjustments

The wastewater utility's five-year financial outlook shows a near-term need for rate revenue adjustments to support operating costs, reserve targets, and debt service coverage requirements. Raftelis' wastewater financial plan reflects an 18% rate revenue increase in 2026 (followed by 10% in 2027 and 8% in 2028) to maintain long-term utility sustainability and to progress toward the Town's targeted debt service coverage metrics.

The Town's existing residential wastewater rate structure, consisting of a monthly base charge plus a volumetric charge based on average winter consumption (AWC), is consistent with industry best practices and remains appropriate for Wellington. As such, Staff is not recommending any changes to the residential wastewater rate structure for 2026. The updated cost-of-service analysis did result in refinements to the allocation of costs between the fixed monthly charge and the volumetric charge, ensuring that each component of the rate more accurately reflects the underlying cost drivers for the utility. The proposed adjustment for residential customers reflects the updated cost alignments and the revenue increase necessary under the wastewater financial plan, not structural redesign.

A key component of the Staff recommendation is to introduce strength-based volumetric rates for commercial wastewater customers. This change recognizes that wastewater costs are driven not only by volume (flow) but also by the strength of the wastewater discharged (i.e., higher concentrations of pollutants requiring more treatment). Under the recommended structure, commercial customers would continue to be billed based on 85% of actual monthly water consumption to estimate wastewater flow, but the volumetric wastewater rate would vary by strength category.

This structure is intended to improve equity and cost recovery by better aligning commercial bills with the relative treatment burden placed on the wastewater system. The strength-based volumetric charge framework provides a transparent mechanism for recovering higher treatment costs from users who contribute higher-strength waste.

See Appendix 2 for a comparison of existing and proposed wastewater rates by customer class.

Proposed Stormwater (Drainage) Rate Adjustments

The Town's drainage utility supports operation and maintenance of the stormwater system as well as implementation of capital improvements identified in the 2023 Storm Drainage Master Plan. The Town also continues active coordination with the Boxelder Basin Regional Stormwater Authority (Authority) regarding the anticipated sunset of the Authority and its associate drainage fee. While the actual closure date may extend into 2027, the financial modeling used to develop the proposed rates assumes the Authority closes by the end of 2026.

Wellington utility customers currently see two drainage-related fees on their monthly bills:

- Town of Wellington Stormwater fee, a flat monthly charge adopted by Ordinance 1-2017:
 1. \$5.00 per month for residential (single-unit and multi-unit)
 2. \$9.25 per month for commercial customers
- Authority Stormwater Fee, charged separately by the regional authority:
 1. \$6.33 per month for residential customers
 2. Commercial fees vary by impervious area

To support the drainage utility's operation, maintenance, and capital needs, Staff recommends increasing the



Town’s stormwater fee to \$6.25 per month per unit for single-unit and multi-unit residential customers. Commercial customers would experience a proportional increase to \$11.56 per month. These adjustments match the rate structure presented at the December 16 work session.

See Appendix 3 for a comparison of existing and proposed stormwater rates.

Customer Bill Impacts

See Appendix 4 for monthly and annual municipal utility bill comparisons under existing and proposed rates for all three utilities for multiple user profiles.

CONNECTION WITH ADOPTED MASTER PLANS

Updating municipal utility rates supports the 2025-2029 Strategic Plan Objective: Grow Responsibly Goal 1 - Proactively maintain & improve utilities, streets, and built environment.

FISCAL IMPLICATIONS

Adopting the proposed 2026 rates will:

- Generate sufficient revenue for operations and maintenance across all three utilities.
- Align class-level revenues with cost-of-service findings from the 2025 study.
- Support wastewater debt service coverage and reserve requirements.
- Prepare for the anticipated sunset of the Boxelder Basin Regional Stormwater Authority.
- Maintain sustainable utility finances consistent with Board-adopted policies.

STAFF RECOMMENDATION

Staff recommends that the Board adopt the 2026 Water, Wastewater, and Stormwater Utility Rates as presented.

MOTION RECOMMENDATION

I move to adopt Ordinance No. 01-2026: An Ordinance Establishing Fees to be Charged by the Town of Wellington, Colorado, for Utility Services.

ATTACHMENTS

1. Ordinance 01-2026 - Establishing Utility Service Fees (1)
2. Appendix 1 - Existing and Proposed Water Rates
3. Appendix 2 - Existing and Proposed Wastewater Rates
4. Appendix 3 - Existing and Proposed Stormwater Rates
5. Appendix 4 - Municipal Utility Bill Comparisons for Single-Unit Multi-Unit Commercial
6. 2-24-2026 Municipal Utility Rate Presentation

TOWN OF WELLINGTON
ORDINANCE NO. 01-2026

AN ORDINANCE ESTABLISHING FEES TO BE CHARGED BY THE TOWN OF WELLINGTON,
COLORADO, FOR UTILITY SERVICES

WHEREAS, the Town of Wellington Municipal Code provides that the Board of Trustees of the Town of Wellington shall set fees for various services provided by the Town; and

WHEREAS, the Town of Wellington has previously set fees for utility services by resolution and by ordinance; and

WHEREAS, the Board previously set fees for utility services by Ordinance No. 11-2024; and

WHEREAS, the fees for utility services are to be reviewed and set annually in order for the Town to recover the full cost of service for the provision of water and wastewater services.

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

1. **Residential Water Fees.** For all residential users, the Town shall charge the following fees for each water tap connected to the Town's municipal water system:

For water taps serving a single residential unit (single-unit dwelling):

Base rate, charge per month based on size of water tap:

0.75 inch:	\$53.17
1.0 inch:	\$65.15

Volume Rate, charge per 1,000 gallons of usage:

Tier 1 (0 – 3,000 gallons):	\$0.00
Tier 2 (3,001 – 7,000 gallons):	\$12.58
Tier 3 (7,001 – 20,000 gallons):	\$16.36
Tier 4 (more than 20,000 gallons):	\$23.28

For water taps serving multiple residential units (multi-unit dwellings):

Base rate, charge per month:

\$33.11 per unit served

Volume Rate, charge per 1,000 gallons of average usage per unit served:

Tier 1 (0 – 3,000 gallons):	\$0.00
Tier 2 (3,001 – 5,000 gallons):	\$8.77
Tier 3 (5,001 – 14,000 gallons):	\$11.40
Tier 4 (more than 14,000 gallons):	\$16.22

Multi-unit tap volume charges are calculated as an average of monthly usage for all units served by the tap.

- 2. Residential Wastewater Fees.** For all residential users, the Town shall charge each user the following fees for connection to the Town’s wastewater system:

For all wastewater taps serving residential units:

Base Rate, charge per month:

\$15.25

Volume Rate, charge per 1,000 gallons of average monthly water volume usage for January, February, and March billing periods, rounded up to the next whole thousand:

\$10.46

- 3. Residential Stormwater Fees.** For residential accounts, including single-unit dwellings and multi-unit dwellings the Town shall charge each account the following fees for stormwater.

Charge per unit per month: \$6.25

- 4. Commercial Water Fees.** For all commercial users, the Town shall charge the following fees for each tap connected to the Town’s municipal water system:

Base Rate, charge per month based on size of water tap:

0.75 inch:	\$25.73
1.0 inch:	\$37.71
1.5 inch:	\$65.85
2.0 inch:	\$101.57

Volume Rate, charge per 1,000 gallons of usage: \$14.88

- 5. Commercial Wastewater Fees.** For all commercial users, the Town shall charge each user the following fees for connection to the Towns’ wastewater system:

Base Rate, charge per month:

\$15.25

Volume Rate, charge per 1,000 gallons of actual monthly water volume usage reduced by 15% to account for water uses not returned as wastewater:

Low Strength Discharge:	\$10.18
Medium Strength Discharge:	\$12.76
High Strength Discharge:	\$20.46

Low Strength Discharge – Wastewater that is similar in strength to typical domestic sewage and contains lower concentrations of organic material and solids. Examples include offices, retail stores, and similar uses that generate minimal food or process waste.

Medium Strength Discharge – Wastewater that contains moderate levels of organic material, food waste, or process waste, higher than domestic strength but not considered industrial. Examples include food-service businesses that generate moderate levels of food waste, light-commercial operations that generate moderate levels of process waste.

High Strength Discharge – Wastewater that contains high concentrations of organic material, solids, fats, oils, grease, or process waste, significantly higher than domestic strength. Examples include large food producers/processors, breweries, and other operations that place a higher load on the wastewater treatment system.

6. **Commercial Stormwater Fees.** For commercial accounts, the Town shall charge each account the following fees for Stormwater.

Charge per month: \$11.56

7. **Irrigation Water Fees.** For all usage of water by irrigation-only taps, the Town shall charge the following fees:

Base Rate, charge per month based on size of water tap:

0.75 inch:	\$25.73
1.0 inch:	\$37.71
1.5 inch:	\$65.85
2.0 inch:	\$101.57

Volume Rate, charge per 1,000 gallons of usage: \$19.10

8. **Bulk Water.** For all usage at the Bulk Water Station or via hydrants for Construction Bulk Water Usage, the Town shall charge the following fees:

Volume Rate, charge per 1,000 gallons of usage: \$23.28

9. **Validity.** The Board of Trustees hereby declares that should any section, paragraph, sentence, or word or other portion of this ordinance or the rules and regulations adopted herein be declared invalid for any reason, such invalidity shall not affect any other portion of this ordinance or said rules and regulations, and the Board of Trustees hereby declares that it would have passed all other portions of this ordinance and adopted all other portions of said rules and regulations, independent of the elimination here from any such portion which may be declared invalid.

10. **Necessity.** In the opinion of the Board of Trustees of the Town of Wellington, this ordinance is necessary for the preservation and protection of the health, safety, welfare and property of the inhabitants and owners of property in the Town of Wellington.

11. **Certification.** The Town Clerk shall certify the passage of this ordinance and make not less than three copies of the adopted Code available for inspection by the public during regular business hours.

PASSED AND ADOPTED by the Board of Trustees of the Town of Wellington, Colorado and ordered published this 24th day of February, 2026, and ordered to become effective April 1, 2026.

TOWN OF WELLINGTON, COLORADO

By: _____
Calar Chaussee, Mayor

ATTEST:

Hannah Hill, Town Clerk

Appendix 1 - Existing and Proposed Water Rates

Single-Unit Residential Water Rates

Base Charge			
Meter Size	Existing	Proposed	
0.75 inch	\$54.81	\$53.17	
1 inch	\$67.16	\$65.15	

Volume Rates			
Tier (gallons)	% of Volume	Existing	Proposed
Tier 1 (0-3,000)	49%	\$0.00	\$0.00
Tier 2 (3,001-7,000)	27%	\$12.90	\$12.58
Tier 3 (7,001-20,000)	20%	\$16.76	\$16.36
Tier 4 (>20,000)	4%	\$23.86	\$23.28

Multi-Unit Residential Water Rates

Base Charge		
	Existing	Proposed
Per Unit	\$34.13	\$33.11

Volume Rates			
Tier (gallons)	% of Volume	Existing	Proposed
Tier 1 (0-3,000)	73%	\$0.00	\$0.00
Tier 2 (3,001-5,000)	10%	\$7.80	\$8.77
Tier 3 (5,001-14,000)	14%	\$10.15	\$11.40
Tier 4 (>14,000)	3%	\$14.46	\$16.22

Appendix 1 - Existing and Proposed Water Rates

Commercial Water Rates

Base Charge			
Meter Size	Existing	Proposed	
0.75 inch	\$26.53	\$25.73	
1 inch	\$38.88	\$37.71	
1.5 inch	\$67.89	\$65.85	
2.0 inch	\$104.71	\$101.57	

Volume Rates			
Existing		Proposed	
Tier (gallons)	Rates	Tier (gallons)	Rates
Tier 1 (0-25,000)	\$12.93	Uniform Rate (all usage)	\$14.88
Tier 2 (25,001-120,000)	\$16.14		
Tier 3 (>120,000)	\$19.37		

Irrigation Water Rates

Base Charge			
Meter Size	Existing	Proposed	
0.75 inch	\$26.53	\$25.73	
1 inch	\$38.88	\$37.71	
1.5 inch	\$67.89	\$65.85	
2.0 inch	\$104.71	\$101.57	

Volume Rates			
Existing		Proposed	
Tier (gallons)	Rates	Tier (gallons)	Rates
Winter Months (Nov-Apr)	\$9.91	Uniform Rate (all usage)	\$19.10
Summer Months (May-Oct)	\$19.82		

Appendix 2 - Existing and Proposed Wastewater Rates

Wastewater Rates

Base Charge		
Customer Class	Existing	Proposed
All Classes	\$15.38	\$15.25

Volume Rates (per 1,000 gallons)		
Customer Class	Existing	Proposed
Single-Unit Residential*	\$8.84	\$10.46
Multi-Unit Residential*	\$8.84	\$10.46
Commercial**	\$8.84	
Low Strength		\$10.18
Medium Strength		\$12.76
High Strength		\$20.46

* Residential volume based on average winter consumption

** Commercial volume based on 85% of actual monthly consumption

Appendix 3 - Existing and Proposed Stormwater Rates

Town of Wellington Stormwater Rates

Customer Class	Existing	Proposed
Residential Rate	\$5.00	\$6.25
Commercial Rate	\$9.25	\$11.56

Single-unit Residential Class

Line No	Summary by User Profile	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Avg. Monthly Change (Annual Change - \$ / 12 months)	Avg. Monthly Bill (Annual Bill / 12 Months)
Low Users		1,000 gallons	2	2	1	2	2	2	2	2	2	2	2	23		
2025 Rates																
1	Water - Existing	\$54.81	\$54.81	\$54.81	\$54.81	\$54.81	\$54.81	\$54.81	\$54.81	\$54.81	\$54.81	\$54.81	\$54.81	\$54.81	\$657.72	
2	Sewer - Existing	\$33.06	\$33.06	\$33.06	\$33.06	\$33.06	\$33.06	\$33.06	\$33.06	\$33.06	\$33.06	\$33.06	\$33.06	\$33.06	\$396.72	
3	Drainage - Existing	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$60.00	
4	Total Bill	\$92.87	\$92.87	\$92.87	\$92.87	\$92.87	\$92.87	\$92.87	\$92.87	\$92.87	\$92.87	\$92.87	\$92.87	\$92.87	\$1,114.44	
Proposed Structure																
5	Alt 3 - Revenue Reduction, Existing Structure	\$53.17	\$53.17	\$53.17	\$53.17	\$53.17	\$53.17	\$53.17	\$53.17	\$53.17	\$53.17	\$53.17	\$53.17	\$53.17	\$638.04	
6	Sewer - 2026 Proposed	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$434.04	
7	Drainage - 2026 Proposed	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$75.00	
8	Total Bill	\$95.59	\$95.59	\$95.59	\$95.59	\$95.59	\$95.59	\$95.59	\$95.59	\$95.59	\$95.59	\$95.59	\$95.59	\$95.59	\$1,147.08	
9	<i>Difference (Line 8 - Line 4)</i>	<i>\$2.72</i>	<i>\$2.72</i>	<i>\$2.72</i>	<i>\$2.72</i>	<i>\$2.72</i>	<i>\$2.72</i>	<i>\$2.72</i>	<i>\$2.72</i>	<i>\$2.72</i>	<i>\$2.72</i>	<i>\$2.72</i>	<i>\$2.72</i>	<i>\$2.72</i>	<i>\$32.64</i>	\$2.72
																\$95.59

Single-unit Residential Class

Line No	Summary by User Profile	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Avg. Monthly Change (Annual Change - \$ / 12 months)	Avg. Monthly Bill (Annual Bill / 12 Months)
Average Non-Potable Irrigation Users		1,000 gallons	4	3	3	4	4	5	4	4	5	4	3	4	47	
2025 Rates																
10	Water - Existing	\$67.71	\$54.81	\$54.81	\$67.71	\$67.71	\$80.61	\$67.71	\$67.71	\$80.61	\$67.71	\$54.81	\$67.71	\$799.62		
11	Sewer - Existing	\$50.74	\$50.74	\$50.74	\$50.74	\$50.74	\$50.74	\$50.74	\$50.74	\$50.74	\$50.74	\$50.74	\$50.74	\$608.88		
12	Drainage - Existing	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$60.00		
13	Total Bill	\$123.45	\$110.55	\$110.55	\$123.45	\$123.45	\$136.35	\$123.45	\$123.45	\$136.35	\$123.45	\$110.55	\$123.45	\$1,468.50		
Proposed Structure																
14	Alt 3 - Revenue Reduction, Existing Structure	\$65.75	\$53.17	\$53.17	\$65.75	\$65.75	\$78.33	\$65.75	\$65.75	\$78.33	\$65.75	\$53.17	\$65.75	\$776.42		
15	Sewer - 2026 Proposed	\$57.09	\$57.09	\$57.09	\$57.09	\$57.09	\$57.09	\$57.09	\$57.09	\$57.09	\$57.09	\$57.09	\$57.09	\$685.08		
16	Drainage - 2026 Proposed	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$75.00		
17	Total Bill	\$129.09	\$116.51	\$116.51	\$129.09	\$129.09	\$141.67	\$129.09	\$129.09	\$141.67	\$129.09	\$116.51	\$129.09	\$1,536.50		\$128.04
18	<i>Difference (Line 17 - Line 13)</i>	<i>\$5.64</i>	<i>\$5.96</i>	<i>\$5.96</i>	<i>\$5.64</i>	<i>\$5.64</i>	<i>\$5.32</i>	<i>\$5.64</i>	<i>\$5.64</i>	<i>\$5.32</i>	<i>\$5.64</i>	<i>\$5.96</i>	<i>\$5.64</i>	\$68.00	<i>\$5.67</i>	

Single-unit Residential Class

Line No	Summary by User Profile	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Avg. Monthly Change (Annual Change - \$ / 12 months)	Avg. Monthly Bill (Annual Bill / 12 Months)
Average Potable Irrigation Users		1,000 gallons	4	4	3	5	6	14	13	10	11	8	4	4	86	
2025 Rates																
19	Water - Existing	\$67.71	\$67.71	\$54.81	\$80.61	\$93.51	\$223.73	\$206.97	\$156.69	\$173.45	\$123.17	\$67.71	\$67.71	\$1,383.78		
20	Sewer - Existing	\$50.74	\$50.74	\$50.74	\$50.74	\$50.74	\$50.74	\$50.74	\$50.74	\$50.74	\$50.74	\$50.74	\$50.74	\$608.88		
21	Drainage - Existing	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$60.00		
22	Total Bill	\$123.45	\$123.45	\$110.55	\$136.35	\$149.25	\$279.47	\$262.71	\$212.43	\$229.19	\$178.91	\$123.45	\$123.45	\$2,052.66		
Proposed Structure																
23	Alt 3 - Revenue Reduction, Existing Structure	\$65.75	\$65.75	\$53.17	\$78.33	\$90.91	\$218.01	\$201.65	\$152.57	\$168.93	\$119.85	\$65.75	\$65.75	\$1,346.42		
24	Sewer - 2026 Proposed	\$57.09	\$57.09	\$57.09	\$57.09	\$57.09	\$57.09	\$57.09	\$57.09	\$57.09	\$57.09	\$57.09	\$57.09	\$685.08		
25	Drainage - 2026 Proposed	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$75.00		
26	Total Bill	\$129.09	\$129.09	\$116.51	\$141.67	\$154.25	\$281.35	\$264.99	\$215.91	\$232.27	\$183.19	\$129.09	\$129.09	\$2,106.50		
27	<i>Difference (Line 26 - Line 22)</i>	<i>\$5.64</i>	<i>\$5.64</i>	<i>\$5.96</i>	<i>\$5.32</i>	<i>\$5.00</i>	<i>\$1.88</i>	<i>\$2.28</i>	<i>\$3.48</i>	<i>\$3.08</i>	<i>\$4.28</i>	<i>\$5.64</i>	<i>\$5.64</i>	\$53.84	\$4.49	\$175.54

Single-unit Residential Class

Line No	Summary by User Profile	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Avg. Monthly Change (Annual Change - \$ / 12 months)	Avg. Monthly Bill (Annual Bill / 12 Months)
High Users		1,000 gallons	6	5	5	7	10	24	22	17	20	13	6	6	141	
2025 Rates																
28	Water - Existing	\$93.51	\$80.61	\$80.61	\$106.41	\$156.69	\$419.73	\$372.01	\$274.01	\$324.29	\$206.97	\$93.51	\$93.51	\$2,301.86		
29	Sewer - Existing	\$68.42	\$68.42	\$68.42	\$68.42	\$68.42	\$68.42	\$68.42	\$68.42	\$68.42	\$68.42	\$68.42	\$68.42	\$821.04		
30	Drainage - Existing	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$60.00		
31	Total Bill	\$166.93	\$154.03	\$154.03	\$179.83	\$230.11	\$493.15	\$445.43	\$347.43	\$397.71	\$280.39	\$166.93	\$166.93	\$3,182.90		
Proposed Structure																
32	Alt 3 - Revenue Reduction, Existing Structure	\$90.91	\$78.33	\$78.33	\$103.49	\$152.57	\$409.29	\$362.73	\$267.09	\$316.17	\$201.65	\$90.91	\$90.91	\$2,242.38		
33	Sewer - 2026 Proposed	\$78.01	\$78.01	\$78.01	\$78.01	\$78.01	\$78.01	\$78.01	\$78.01	\$78.01	\$78.01	\$78.01	\$78.01	\$936.12		
34	Drainage - 2026 Proposed	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$75.00		
35	Total Bill	\$175.17	\$162.59	\$162.59	\$187.75	\$236.83	\$493.55	\$446.99	\$351.35	\$400.43	\$285.91	\$175.17	\$175.17	\$3,253.50		\$271.13
36	<i>Difference (Line 35 - Line 31)</i>	<i>\$8.24</i>	<i>\$8.56</i>	<i>\$8.56</i>	<i>\$7.92</i>	<i>\$6.72</i>	<i>\$0.40</i>	<i>\$1.56</i>	<i>\$3.92</i>	<i>\$2.72</i>	<i>\$5.52</i>	<i>\$8.24</i>	<i>\$8.24</i>	\$70.60	\$5.88	

Multi-unit Residential Class

Line No	Summary by User Profile	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Avg. Monthly Change (Annual Change - \$/ 12 months)	Avg. Monthly Bill (Annual Bill / 12 Months)
Average Use/Unit		1,000 gallons	3	3	3	3	3	4	4	4	4	3	2	3	39	
2025 Rates																
1	Water - Existing	\$34.13	\$34.13	\$34.13	\$34.13	\$34.13	\$41.93	\$41.93	\$41.93	\$41.93	\$34.13	\$34.13	\$34.13	\$440.76		
2	Sewer - Existing	\$34.21	\$34.21	\$34.21	\$34.21	\$34.21	\$34.21	\$34.21	\$34.21	\$34.21	\$34.21	\$34.21	\$34.21	\$410.52		
3	Drainage - Existing	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$60.00		
4	Total	\$73.34	\$73.34	\$73.34	\$73.34	\$73.34	\$81.14	\$81.14	\$81.14	\$81.14	\$73.34	\$73.34	\$73.34	\$911.28		
Proposed Structure																
5	Alt 3 - Revenue Reduction, Existing Structure	\$33.11	\$33.11	\$33.11	\$33.11	\$33.11	\$41.88	\$41.88	\$41.88	\$41.88	\$33.11	\$33.11	\$33.11	\$432.41		
6	Sewer - 2026 Proposed ¹	\$39.01	\$39.01	\$39.01	\$39.01	\$39.01	\$39.01	\$39.01	\$39.01	\$39.01	\$39.01	\$39.01	\$39.01	\$468.06		
7	Drainage - 2026 Proposed	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$75.00		
8	Total	\$78.37	\$78.37	\$78.37	\$78.37	\$78.37	\$87.14	\$87.14	\$87.14	\$87.14	\$78.37	\$78.37	\$78.37	\$975.47		
9	Difference (Line 8 - Line 4)	\$5.03	\$5.03	\$5.03	\$5.03	\$5.03	\$6.00	\$6.00	\$6.00	\$6.00	\$5.03	\$5.03	\$5.03	\$64.19	\$5.35	\$81.29

¹ Monthly base charge is divided by two to represent the shared cost for a duplex

Commercial Class

Line No	Summary by User Profile	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Avg. Monthly Change (Annual Change - \$ / 12 months)	Avg. Monthly Bill (Annual Bill / 12 Months)
3/4" Average User		1,000 gallons	7	7	8	9	8	14	15	13	15	9	7	7	119	
2025 Rates																
1	Water - Existing	\$117.04	\$117.04	\$129.97	\$142.90	\$129.97	\$207.55	\$220.48	\$194.62	\$220.48	\$142.90	\$117.04	\$117.04	\$1,857.03		
2	Sewer - Existing	\$68.42	\$68.42	\$77.26	\$86.10	\$77.26	\$121.46	\$130.30	\$112.62	\$130.30	\$86.10	\$68.42	\$68.42	\$1,095.08		
3	Drainage - Existing	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$111.00		
4	Total Bill	\$194.71	\$194.71	\$216.48	\$238.25	\$216.48	\$338.26	\$360.03	\$316.49	\$360.03	\$238.25	\$194.71	\$194.71	\$3,063.11		
Proposed Structure																
5	Alt 3 - Revenue Reduction, Existing Structure	\$129.89	\$129.89	\$144.77	\$159.65	\$144.77	\$234.05	\$248.93	\$219.17	\$248.93	\$159.65	\$129.89	\$129.89	\$2,079.48		
6	Sewer - 2026 Proposed	\$76.33	\$76.33	\$86.51	\$96.69	\$86.51	\$137.41	\$147.59	\$127.23	\$147.59	\$96.69	\$76.33	\$76.33	\$1,231.54		
7	Drainage - 2026 Proposed	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$138.72		
8	Total Bill	\$217.78	\$217.78	\$242.84	\$267.90	\$242.84	\$383.02	\$408.08	\$357.96	\$408.08	\$267.90	\$217.78	\$217.78	\$3,449.74		
9	<i>Difference (Line 8 - Line 4)</i>	<i>\$23.07</i>	<i>\$23.07</i>	<i>\$26.36</i>	<i>\$29.65</i>	<i>\$26.36</i>	<i>\$44.76</i>	<i>\$48.05</i>	<i>\$41.47</i>	<i>\$48.05</i>	<i>\$29.65</i>	<i>\$23.07</i>	<i>\$23.07</i>	<i>\$386.63</i>	\$32.22	\$287.48

Commercial Class

Line No	Summary by User Profile	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Avg. Monthly Change (Annual Change - \$ / 12 months)	Avg. Monthly Bill (Annual Bill / 12 Months)
1st	Average User	1,000 gallons	2	2	2	3	2	15	14	14	17	8	2	2	83	
2025 Rates																
10	Water - Existing	\$64.74	\$64.74	\$64.74	\$77.67	\$64.74	\$232.83	\$219.90	\$219.90	\$258.69	\$142.32	\$64.74	\$64.74	\$1,539.75		
11	Sewer - Existing	\$33.06	\$33.06	\$33.06	\$41.90	\$33.06	\$130.30	\$121.46	\$121.46	\$139.14	\$77.26	\$33.06	\$33.06	\$829.88		
12	Drainage - Existing	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$111.00		
13	Total Bill	\$107.05	\$107.05	\$107.05	\$128.82	\$107.05	\$372.38	\$350.61	\$350.61	\$407.08	\$228.83	\$107.05	\$107.05	\$2,480.63		
Proposed Structure																
14	Alt 3 - Revenue Reduction, Existing Structure	\$67.47	\$67.47	\$67.47	\$82.35	\$67.47	\$260.91	\$246.03	\$246.03	\$290.67	\$156.75	\$67.47	\$67.47	\$1,687.56		
15	Sewer - 2026 Proposed	\$35.61	\$35.61	\$35.61	\$45.79	\$35.61	\$147.59	\$137.41	\$137.41	\$157.77	\$86.51	\$35.61	\$35.61	\$926.14		
16	Drainage - 2026 Proposed	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$138.72		
17	Total Bill	\$114.64	\$114.64	\$114.64	\$139.70	\$114.64	\$420.06	\$395.00	\$395.00	\$460.00	\$254.82	\$114.64	\$114.64	\$2,752.42		
18	<i>Difference (Line 17 - Line 18)</i>	\$7.59	\$7.59	\$7.59	\$10.88	\$7.59	\$47.68	\$44.39	\$44.39	\$52.92	\$25.99	\$7.59	\$7.59	\$271.79	\$22.65	\$229.37

Commercial Class

Line No	Summary by User Profile	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Avg. Monthly Change (Annual Change - \$ / 12 months)	Avg. Monthly Bill (Annual Bill / 12 Months)	
1 1/2"	Average User	1,000 gallons	34	30	31	48	67	68	65	62	64	40	27	34	570		
2025 Rates																	
19	Water - Existing	\$536.40	\$471.84	\$487.98	\$762.36	\$1,069.02	\$1,085.16	\$1,036.74	\$988.32	\$1,020.60	\$633.24	\$423.42	\$536.40	\$9,051.48			
20	Sewer - Existing	\$271.74	\$245.22	\$245.22	\$377.82	\$519.26	\$528.10	\$501.58	\$483.90	\$492.74	\$315.94	\$218.70	\$271.74	\$4,471.96			
21	Drainage - Existing	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$111.00			
22	Total Bill	\$817.39	\$726.31	\$742.45	\$1,149.43	\$1,597.53	\$1,622.51	\$1,547.57	\$1,481.47	\$1,522.59	\$958.43	\$651.37	\$817.39	\$13,634.44			
Proposed Structure																	
23	Alt 3 - Revenue Reduction, Existing Structure	\$571.77	\$512.25	\$527.13	\$780.09	\$1,062.81	\$1,077.69	\$1,033.05	\$988.41	\$1,018.17	\$661.05	\$467.61	\$571.77	\$9,271.80			
24	Sewer - 2026 Proposed	\$310.47	\$279.93	\$279.93	\$432.63	\$595.51	\$605.69	\$575.15	\$554.79	\$564.97	\$361.37	\$249.39	\$310.47	\$5,120.30			
25	Drainage - 2026 Proposed	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$138.72			
26	Total Bill	\$893.80	\$803.74	\$818.62	\$1,224.28	\$1,669.88	\$1,694.94	\$1,619.76	\$1,554.76	\$1,594.70	\$1,033.98	\$728.56	\$893.80	\$14,530.82			
27	<i>Difference (Line 26 - Line 32)</i>	\$76.41	\$77.43	\$76.17	\$74.85	\$72.35	\$72.43	\$72.19	\$73.29	\$72.11	\$75.55	\$77.19	\$76.41	\$896.38	\$74.70	\$1,210.90	

Commercial Class

Line No	Summary by User Profile	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Avg. Monthly Change (Annual Change - \$ / 12 months)	Avg. Monthly Bill (Annual Bill / 12 Months)	
2 nd	Average User	1,000 gallons	41	41	39	54	48	74	74	80	103	82	60	56	752		
2025 Rates																	
28	Water - Existing	\$686.20	\$686.20	\$653.92	\$896.02	\$799.18	\$1,218.82	\$1,218.82	\$1,315.66	\$1,686.88	\$1,347.94	\$992.86	\$928.30	\$12,430.80			
29	Sewer - Existing	\$324.78	\$324.78	\$307.10	\$422.02	\$377.82	\$572.30	\$572.30	\$616.50	\$793.30	\$634.18	\$466.22	\$439.70	\$5,851.00			
30	Drainage - Existing	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$9.25	\$111.00			
31	Total Bill	\$1,020.23	\$1,020.23	\$970.27	\$1,327.29	\$1,186.25	\$1,800.37	\$1,800.37	\$1,941.41	\$2,489.43	\$1,991.37	\$1,468.33	\$1,377.25	\$18,392.80			
Proposed Structure																	
32	Alt 3 - Revenue Reduction, Existing Structure	\$711.65	\$711.65	\$681.89	\$905.09	\$815.81	\$1,202.69	\$1,202.69	\$1,291.97	\$1,634.21	\$1,321.73	\$994.37	\$934.85	\$12,408.60			
33	Sewer - 2026 Proposed	\$371.55	\$371.55	\$351.19	\$483.53	\$432.63	\$656.59	\$656.59	\$707.49	\$911.09	\$727.85	\$534.43	\$503.89	\$6,708.38			
34	Drainage - 2026 Proposed	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$11.56	\$138.72			
35	Total Bill	\$1,094.76	\$1,094.76	\$1,044.64	\$1,400.18	\$1,260.00	\$1,870.84	\$1,870.84	\$2,011.02	\$2,556.86	\$2,061.14	\$1,540.36	\$1,450.30	\$19,255.70			
36	<i>Difference (Line 35 - Line 46)</i>	\$74.53	\$74.53	\$74.37	\$72.89	\$73.75	\$70.47	\$70.47	\$69.61	\$67.43	\$69.77	\$72.03	\$73.05	\$862.90	\$71.91	\$1,604.64	

2026 Municipal Utility Rates – Adoption and Public Comment

February 24, 2026

Meagan Smith – Deputy Director of Public Works
Nic Redavid – Director of Finance



Purpose of Presentation

- Present recommended 2026 rate adjustments for all three utilities
- Review municipal utility bill impacts – single-unit residential
- Review peer utility comparisons – single-unit residential
- Seek public comment and Board adoption of 2026 Utility Rates

Recommended 2026 Water Rate Adjustments

- Keep existing residential water rate structures (single-unit & multi-unit)
- Move commercial & irrigation volumetric rates to uniform rates
- Improve cost-of-service alignment without structural changes
- Reduce revenue targets by 3% for:
 - Single-unit residential, Commercial, and Irrigation classes
- Maintain multi-unit class revenue target to improve cost recovery

Existing and Proposed Water Rates – Residential

Single-Unit Residential Water Rates

Base Charge			
Meter Size	Existing	Proposed	
0.75 inch	\$54.81	\$53.17	
1 inch	\$67.16	\$65.15	

Volume Rates			
Tier (gallons)	% of Volume	Existing	Proposed
Tier 1 (0-3,000)	49%	\$0.00	\$0.00
Tier 2 (3,001-7,000)	27%	\$12.90	\$12.58
Tier 3 (7,001-20,000)	20%	\$16.76	\$16.36
Tier 4 (>20,000)	4%	\$23.86	\$23.28

Multi-Unit Residential Water Rates

Base Charge		
Per Unit	Existing	Proposed
Per Unit	\$34.13	\$33.11

Volume Rates			
Tier (gallons)	% of Volume	Existing	Proposed
Tier 1 (0-3,000)	73%	\$0.00	\$0.00
Tier 2 (3,001-5,000)	10%	\$7.80	\$8.77
Tier 3 (5,001-14,000)	14%	\$10.15	\$11.40
Tier 4 (>14,000)	3%	\$14.46	\$16.22

Existing and Proposed Water Rates – Commercial & Irrigation

Commercial Water Rates

Base Charge			
Meter Size	Existing	Proposed	
0.75 inch	\$26.53	\$25.73	
1 inch	\$38.88	\$37.71	
1.5 inch	\$67.89	\$65.85	
2.0 inch	\$104.71	\$101.57	

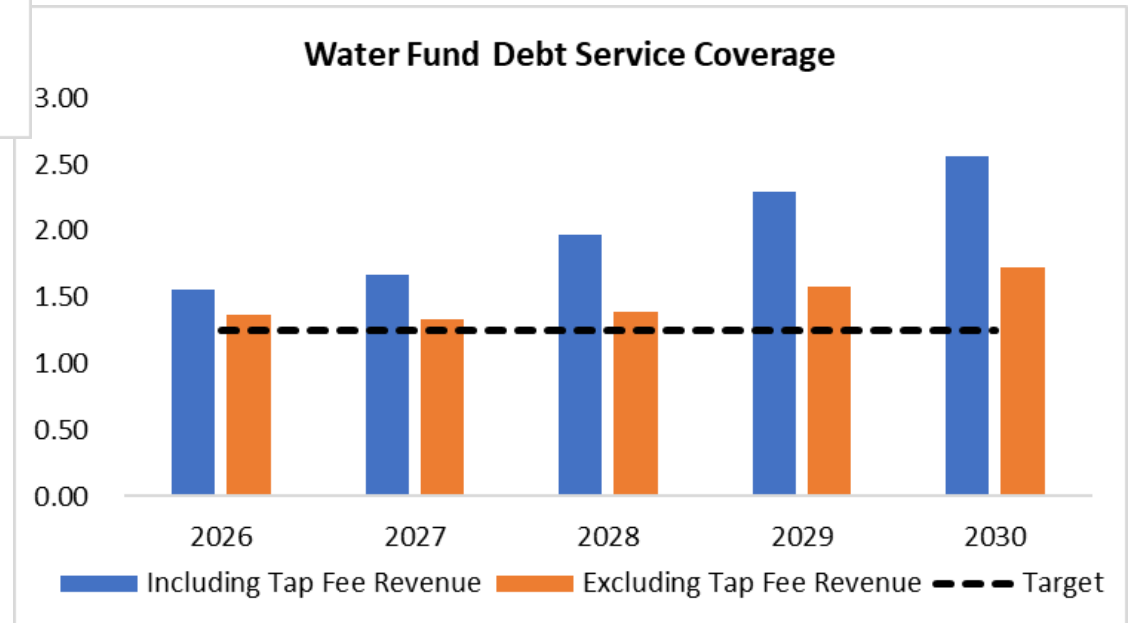
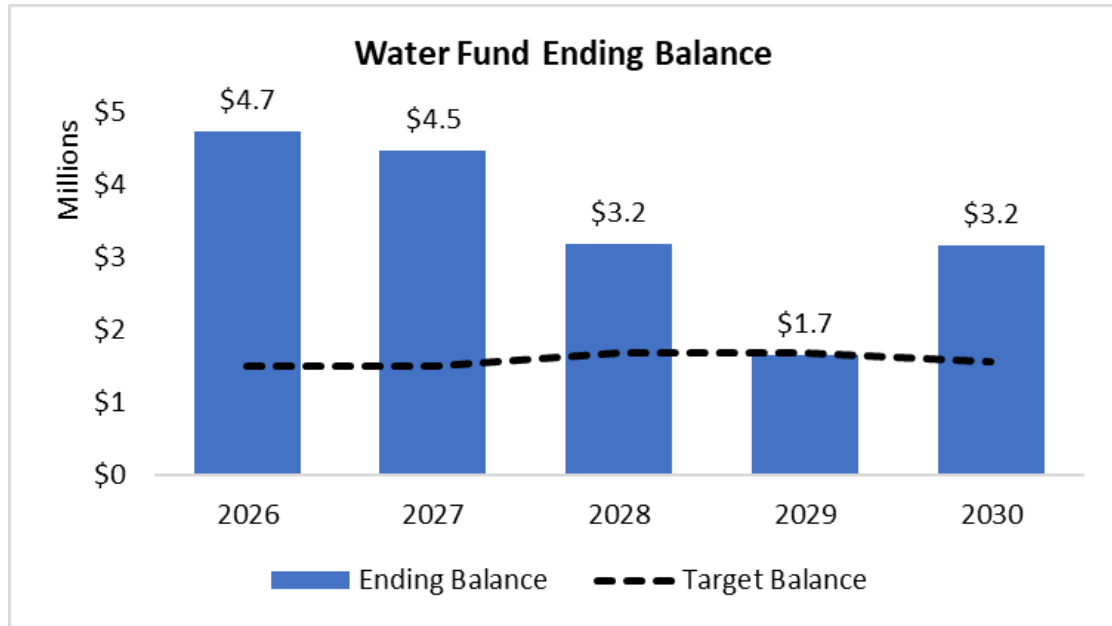
Volume Rates			
Existing		Proposed	
Tier (gallons)	Rates	Tier (gallons)	Rates
Tier 1 (0-25,000)	\$12.93	Uniform Rate (all usage)	\$14.88
Tier 2 (25,001-120,000)	\$16.14		
Tier 3 (>120,000)	\$19.37		

Irrigation Water Rates

Base Charge			
Meter Size	Existing	Proposed	
0.75 inch	\$26.53	\$25.73	
1 inch	\$38.88	\$37.71	
1.5 inch	\$67.89	\$65.85	
2.0 inch	\$104.71	\$101.57	

Volume Rates			
Existing		Proposed	
Tier (gallons)	Rates	Tier (gallons)	Rates
Winter Months (Nov-Apr)	\$9.91	Uniform Rate (all usage)	\$19.10
Summer Months (May-Oct)	\$19.82		

Water Fund Financial Plan Impacts



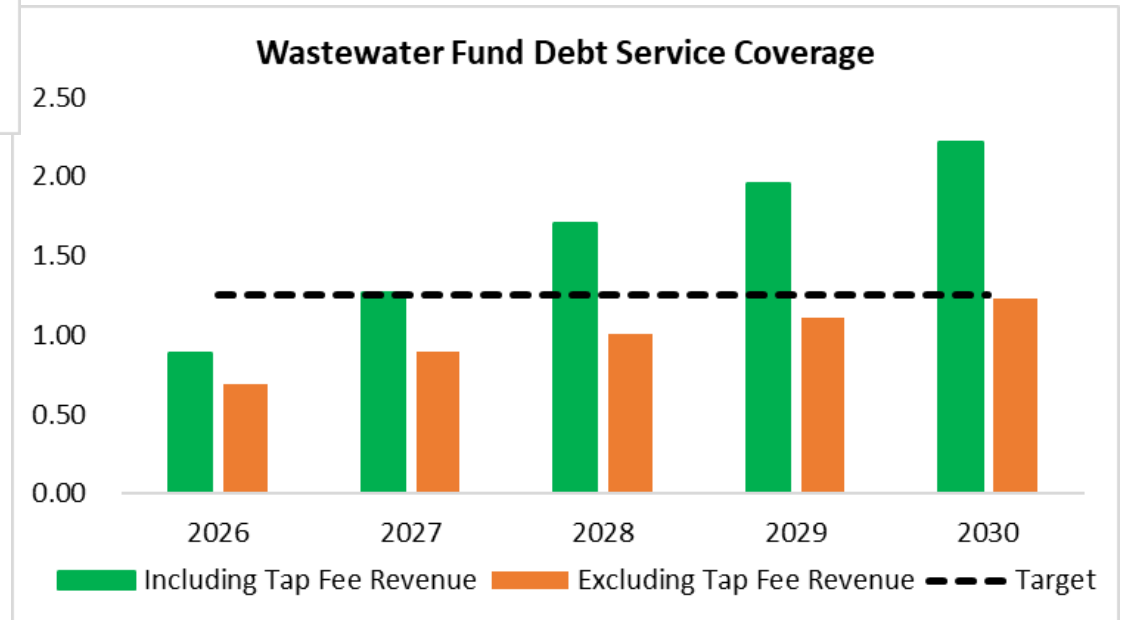
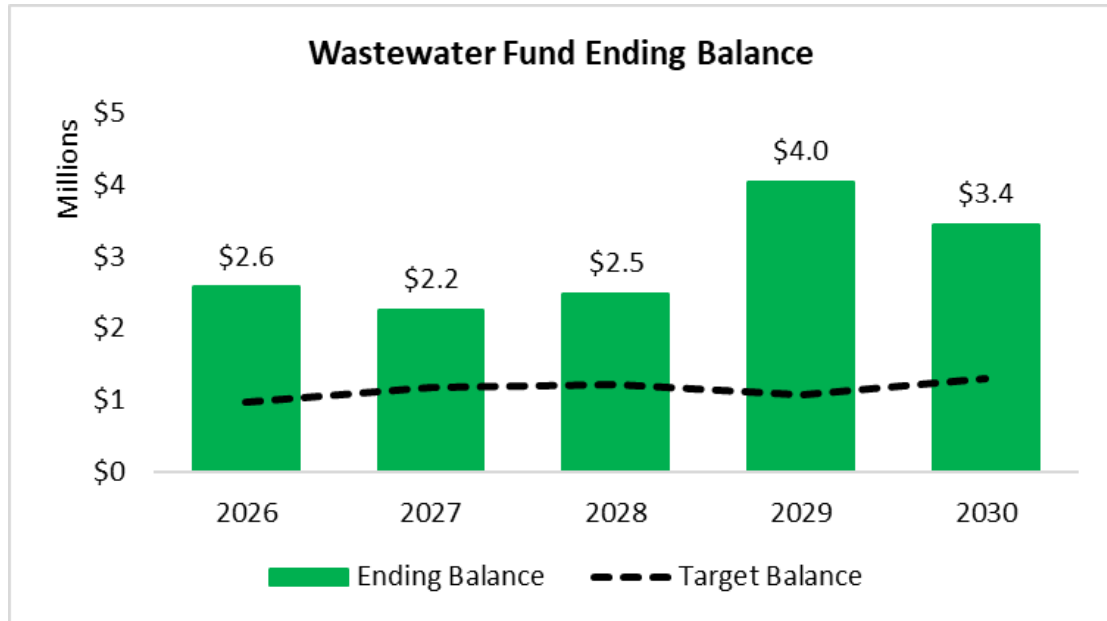
Wastewater Rate Structure Updates – Existing & Proposed

- Residential structure remains the same
 - Single-unit & Multi-unit
 - Base Charge + Volume Charge based on Average Winter Consumption
 - Updated cost allocations between base charge and volumetric rate
- New strength-based surcharges for commercial customers
 - Aligns rates with treatment burden (flow + pollutant strength)
 - More equitable cost recovery for high-strength users

Wastewater Rates		
Base Charge		
Customer Class	Existing	Proposed
All Classes	\$15.38	\$15.25
Volume Rates (per 1,000 gallons)		
Customer Class	Existing	Proposed
Single-Unit Residential*	\$8.84	\$10.46
Multi-Unit Residential*	\$8.84	\$10.46
Commercial**	\$8.84	
Low Strength		\$10.18
Medium Strength		\$12.76
High Strength		\$20.46

* Residential volume based on average winter consumption
 ** Commercial volume based on 85% of actual monthly consumption

Wastewater Fund Financial Plan Impacts



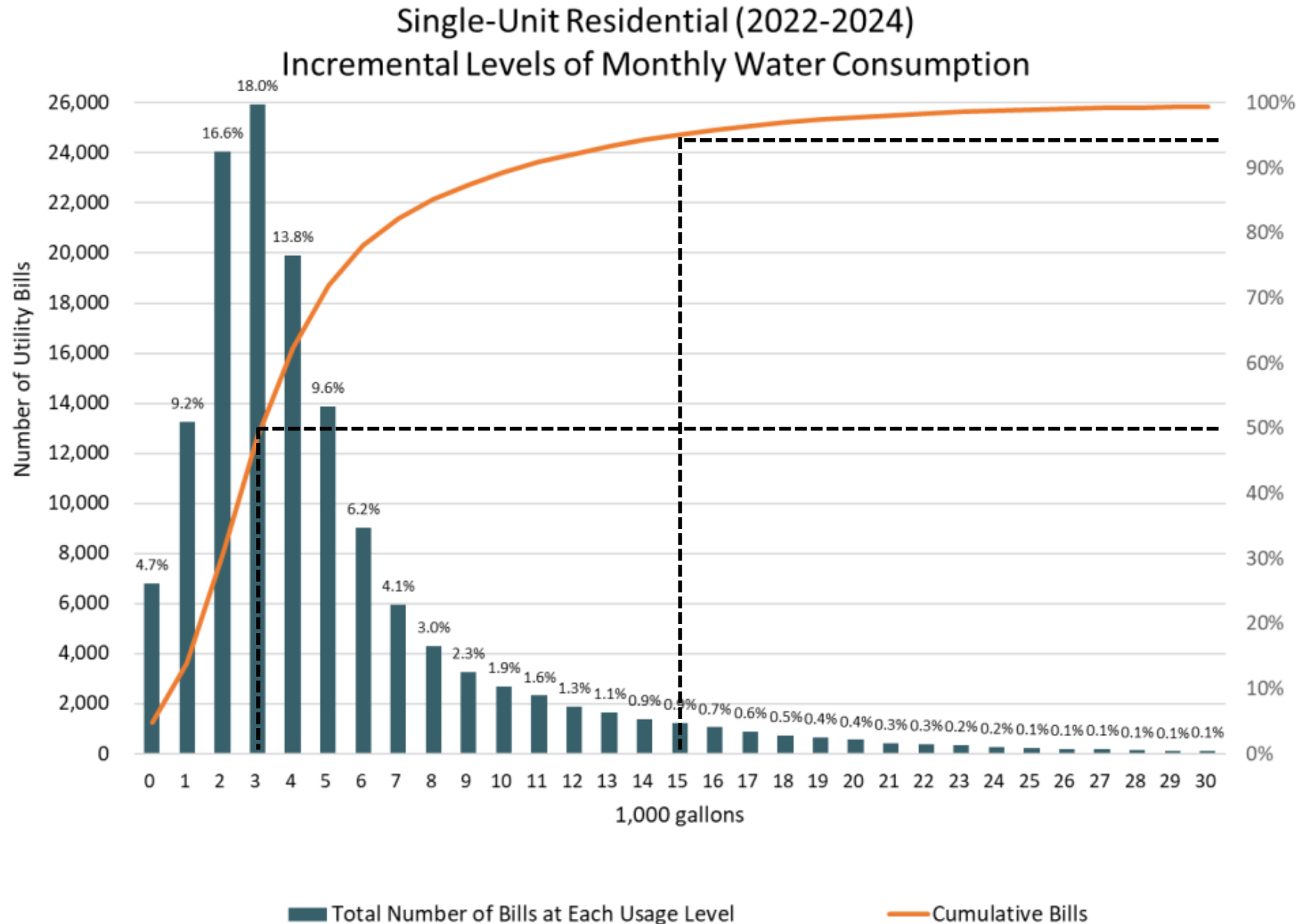
Stormwater (Drainage) Rate Updates – Existing & Proposed

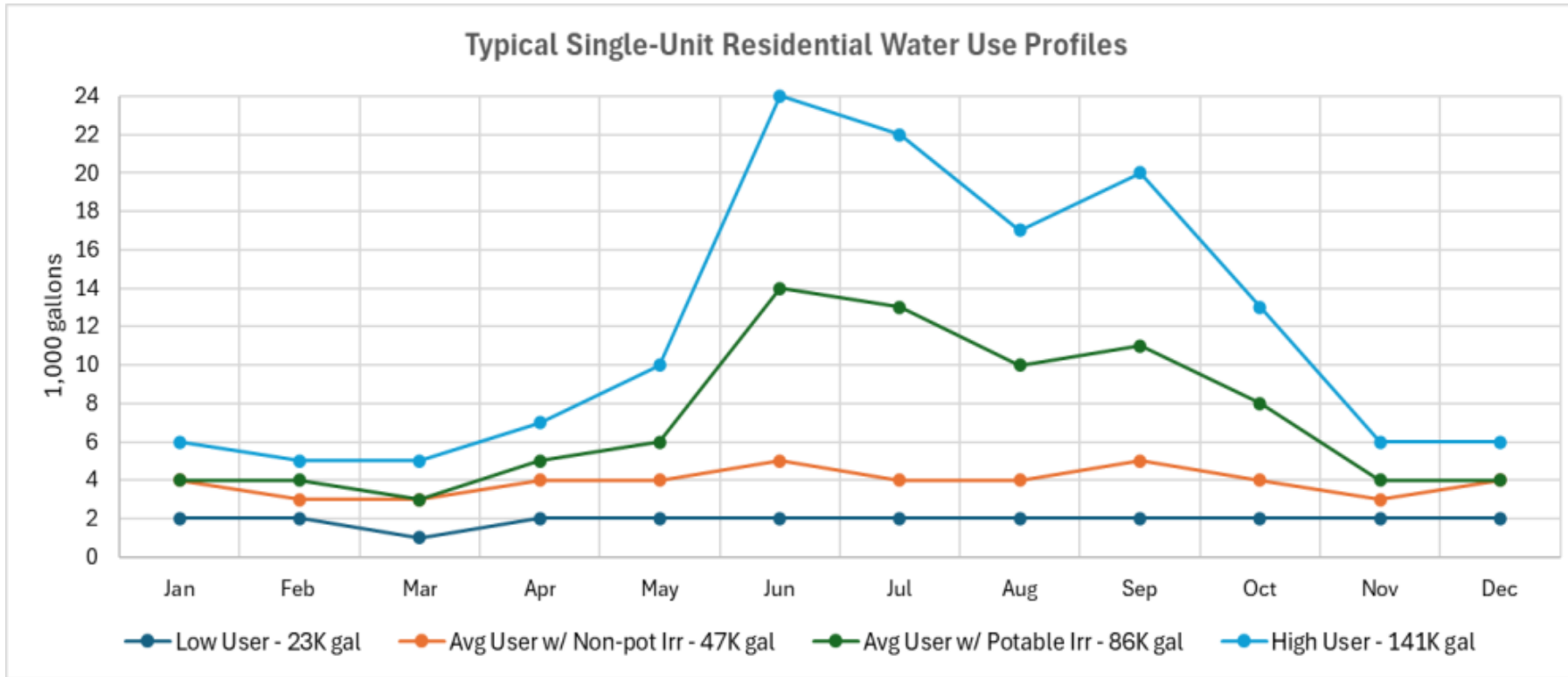
- Supports O&M + identified projects from 2023 Storm Drainage master plan
- Last stormwater rate update - 2017
- Proposing uniform increase across classes
 - Maintain equity and simplicity
- Proposed fee increases:

Town of Wellington Stormwater Rates		
Customer Class	Existing	Proposed
Residential Rate	\$5.00	\$6.25
Commercial Rate	\$9.25	\$11.56

Single-Unit Residential Utility Bill Impacts

- 144,573 - Total number of single-unit residential municipal utility bills issued - 2022 through 2024
- 18% of single-unit residential municipal utility bills were for 3,000 gal of water use
- 50% of single-unit residential municipal utility bills were for 3,000 gal or less of water use
- 95% of single-unit residential municipal utility bills were for 15,000 gal or less of water use





Single-Unit Residential Water Usage Profile	Average Winter Water Use (gallons)	Average Increase to Monthly Utility Bill	Range of Increase to Monthly Utility Bill
Low User	2,000	\$2.72	Fixed - \$2.72
Avg User w/ Non-pot Irr	4,000	\$5.67	\$5.32 - \$5.96
Avg User w/ Potable Irr	4,000	\$4.49	\$1.88 - \$5.96
High User	6,000	\$5.88	\$0.40 - \$8.56

Peer Utility Comparisons

Peer Utility Residential Water Rate Comparison - 3,000 gallons



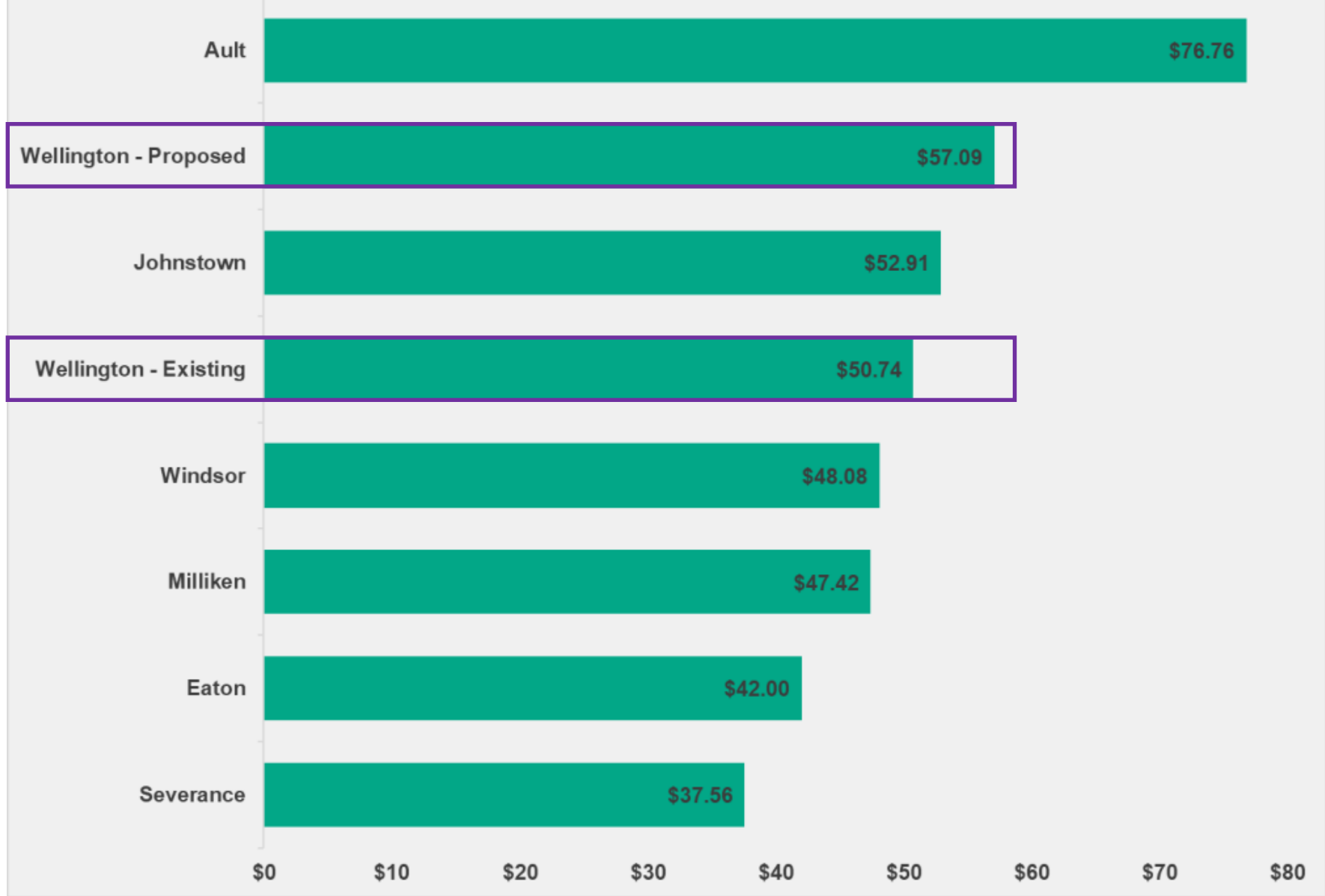
Peer Utility Residential Water Rate Comparison - 5,000 gallons



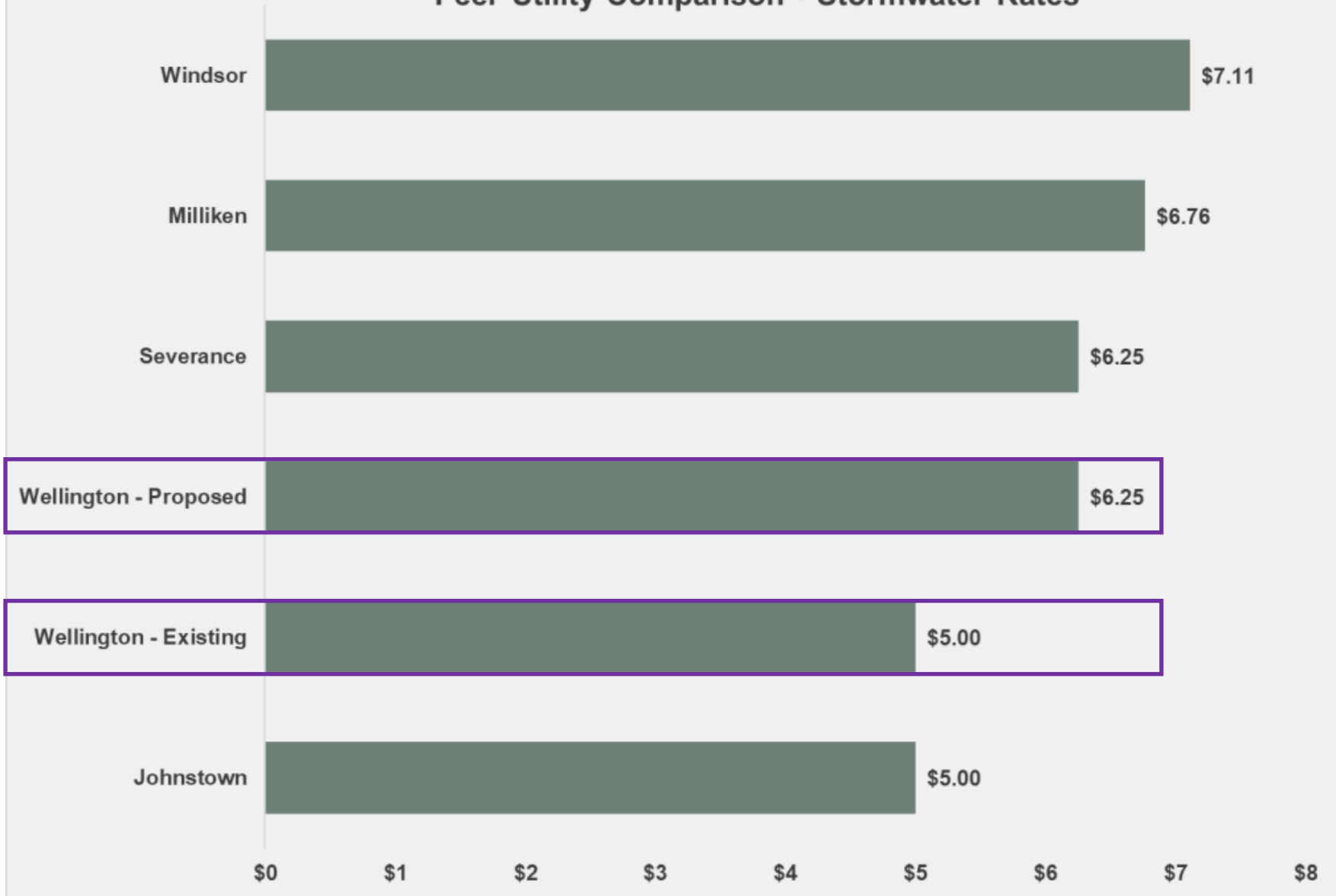
Peer Utility Residential Water Rate Comparison - 15,000 gallons



Peer Utility Residential Wastewater Rate Comparison - 4,000 gallons



Peer Utility Comparison - Stormwater Rates



- Questions?

- Meagan Smith

Deputy Director of Public Works – Utilities
smithme@wellingtoncolorado.gov

- Nic Redavid

Finance Director
redavidni@wellingtoncolorado.gov

Board of Trustees Meeting

Date: February 24, 2026

Subject: Ordinance No. 02-2026: An Ordinance Establishing Capital Investment Fees to be Charged by the Town of Wellington, Colorado for Connection to the Water and Wastewater Utility Systems

- **Presentation: Meagan Smith, Deputy Public Works Director; Nic Redavid, Finance Director | Town Treasurer**

EXECUTIVE SUMMARY

This agenda item requests Board adoption of the recommended 2026 water and wastewater utility impact fees, following completion of the 2025 Utility Rate & Fee Study, one prior Board presentation (Feb. 10, 2026) and one prior Board work session (Jan. 20, 2026).

The updated impact fees continue to align the Town's fee structure with statutory requirements under Colorado Revised Statutes 29-20-104.5, which require impact fees to reflect the actual, quantifiable impact of new development on utility capital facilities.

The recommended fees introduce a new water utility impact fee for developments that use private irrigation sources (non-potable system). These developments place significantly lower peak-day and peak-hour demands on the potable water system. The new category creates a more equitable and legally defensible fee structure by ensuring customers pay only for the share of system capacity they require.

Wastewater utility impact fees are also updated using the same hybrid methodology and cost-of-service framework established in the 2022 Utility Rate & Fee Study. Proposed adjustments reflect updated capital costs, inflation, and system planning needs identified in the 2025 Utility Rate & Fee Study but do not change how customer classes are defined or calculated.

Together, the 2026 impact fees ensure growth continues to fund its proportionate share of long-term utility infrastructure while protecting existing ratepayers from subsidizing new development.

BACKGROUND / DISCUSSION

Utility Impact Fees

Utility impact fees are one-time charges assessed on new development to recover the proportionate cost of backbone utility facilities required to serve growth. This includes wells, treatment plants, transmission mains, storage, pumping stations, and wastewater collection infrastructure. Under CRS 29-20-104.5, impact fees must be based on the reasonably quantified impacts of new development and cannot exceed the cost necessary to defray those impacts.

Consistent with industry standards, Wellington uses a hybrid capacity-based methodology that incorporates:

1. A system buy-in component, recovering the value of unused capacity in existing facilities
2. An incremental expansion component, based on future growth-related capital projects need to maintain service levels



This approach ensures growth pays a proportionate share of both existing and planned infrastructure.

Included in the packet is a technical memo from Raftelis summarizing the methodology, key assumptions, and values used in the calculation of the recommended 2026 water and wastewater utility impact fees.

Proposed Water Utility Impact Fee Adjustments

Updates to water utility impact fees reflect revised valuations of existing water treatment, pumping, storage, and transmission facilities, as well as updated peak demand factors and revised capital costs from the 2025 Utility Rate & Fee Study.

Key refinement:

A new water utility impact fee category (non-potable system) is introduced for developments that supply their own irrigation water through private wells, ditch systems, or HOA-managed raw water sources. Because these developments avoid irrigation driven peak demands, which drive a significant portion of system capacity needs, their lower impact warrants a separate and reduced fee.

Benefits of the updated structure include:

- Improved proportionality and statutory defensibility
- Reduced costs for developments using private irrigation sources
- More accurate alignment between customer demands and system capacity requirements.

See Appendix 1 for a comparison of existing and proposed water utility impact fees.

Proposed Wastewater Impact Fee Adjustments

Wastewater utility impact fees continue to rely on the methodology adopted in the 2022 Utility Rate & Fee Study, with inputs and allocations updated as part of the 2025 Utility Rate & Fee Study. This methodology remains appropriate for valuing the system capacity available to serve new development.

The 2026 wastewater impact fee adjustments retain current customer classifications and calculation methods, with adjustments made for updated system valuation, capital improvement costs, and inflationary factors.

See Appendix 1 for a comparison of existing and proposed wastewater utility impact fees.

CONNECTION WITH ADOPTED MASTER PLANS

Updating water and wastewater utility impact fees supports the 2025-2029 Strategic Plan objective: Grow Responsibly Goal 1 – Proactively maintain & improve utilities, streets, and built environment.

Updated fees also support the following 2021 Comprehensive Plan Goals:

- CP Goal 2 – Ensure that existing and future residential development contribute to enhancing quality of life.
- F&P Goal 1 – Ensure a maintained level of service and efficient extension of services within the GMA.
- F&P Goal 2 – Ensure new developments contribute to essential community services and infrastructure.



FISCAL IMPLICATIONS

The updated utility impact fees will increase capital revenue used for water and wastewater infrastructure expansion, reducing pressure on user rates and future debt financing. Lower non-potable fees decrease per such connection but improve statutory defensibility and proportionality. All revenues remain restricted to capital projects within the water and wastewater enterprise funds and has no impact on the General Fund.

STAFF RECOMMENDATION

Staff recommends that the Board adopt the 2026 Water and Wastewater Utility Impact Fees as presented.

MOTION RECOMMENDATION

I move to adopt Ordinance No. 02-2026: An Ordinance Establishing Capital Investment Fees to be Charged by the Town of Wellington, Colorado, for Connection to the Water and Wastewater Utility Systems.

ATTACHMENTS

1. Ordinance 02-2026 - Establishing Capital Investment Fees Water WW (1)
2. Appendix 1 - Existing and Proposed W WW Impact Fees
3. 2-18-2026 Raftelis Technical Memo Wellington W-WW Tap Fee
4. 2-24-2026 Recommended Utility Impact Fee Presentation

TOWN OF WELLINGTON
ORDINANCE NO. 02-2026

AN ORDINANCE ESTABLISHING CAPITAL INVESTMENT FEES TO BE CHARGED BY THE TOWN OF WELLINGTON, COLORADO FOR CONNECTION TO THE WATER AND WASTEWATER UTILITY SYSTEMS

WHEREAS, the Town of Wellington Municipal Code provides that the Board of Trustees of the Town of Wellington can charge capital investment fees for water taps and wastewater taps; and

WHEREAS, the capital investment fee charged by the Town enables the Town to build the necessary infrastructure for the provision of services to water and wastewater users; and

WHEREAS, the Board previously set capital investments fees for water taps and wastewater taps by Ordinance No. 12-2024; and

WHEREAS, the Town of Wellington Board of Trustees desires to adopt capital investment fees by ordinance.

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

1. **Water Capital Investment Fees.** The Town shall require payment of Capital Investment Fees in relation to the issuance of any new water tap as follows:

Residential Taps:

0.75-inch water tap serving a single residential unit (single-unit dwelling) including potable water for irrigation: \$16,312

0.75-inch water tap serving single residential unit (single-unit dwelling) with sources other than Town provided potable water for irrigation: \$7,340

Water tap serving multiple residential units (multi-unit dwellings) including potable water for irrigation: \$11,418 per unit served

Water tap serving multiple-residential units (multi-unit dwellings) with sources other than Town provided potable water for irrigation: \$7,340

Commercial and Irrigation Taps, based on the size of the water tap:

0.75 inch:	\$16,312
1.0 inch:	\$26,099
1.5 inch:	\$75,035
2.0 inch:	\$92,977
More than 2 inches:	Calculated

Capital Investment Fees for water taps that exceed 2.0 inches in size shall be calculated based on the proposed use and assumes maximum operating flow based on pipe capacity.

The above requirements and schedule are subject to existing and new development agreements and memoranda of public improvements to the contrary.

The above fees shall be reflected in the Town of Wellington Fee Schedule effective April 1, 2026.

2. **Wastewater Capital Investment Fees.** The Town shall require payment of Capital Investment Fees in relation to the issuance of any new wastewater tap as follows:

Residential Taps:

0.75-inch water tap serving a single residential unit (single-unit dwelling): \$13,363

Water tap serving multiple residential units (multi-family dwellings): \$9,353 per unit served

Commercial Taps, based on size of the user's water tap:

0.75 inch:	\$13,362
1.0 inch:	\$21,379
1.5 inch:	\$61,469
2.0 inch:	\$76,041
More than 2 inches:	Calculated

Capital investment fees for wastewater taps serving water taps that exceed 2.0 inches in size shall be calculated based on the proposed use and assumes maximum operating flow based on pipe capacity, flowing full at two percent (2%) slope.

The above requirements and schedule are subject to existing and new development agreements and memoranda of public improvements to the contrary.

The above fees shall be reflected in the Town of Wellington Fee Schedule effective April 1, 2026.

3. **Validity.** The Board of Trustees hereby declares that should any section, paragraph, sentence, or word or other portion of this ordinance or the rules and regulations adopted herein be declared invalid for any reason, such invalidity shall not affect any other portion of this ordinance or said rules and regulations, and the Board of Trustees hereby declares that it would have passed all other portions of this ordinance and adopted all other portions of said rules and regulations, independent of the elimination here from any such portion which may be declared invalid.
4. **Necessity.** In the opinion of the Board of Trustees of the Town of Wellington, this ordinance is necessary for the preservation and protection of the health, safety, welfare and property of the inhabitants and owners of property in the Town of Wellington.
5. **Certification.** The Town Clerk shall certify to the passage of this ordinance and make not less than three copies of the adopted Code available for inspection by the public during regular business hours.

PASSED AND ADOPTED by the Board of Trustees of the Town of Wellington, Colorado and ordered published this 24th day of February, 2026 and ordered to become effective April 1, 2026.

TOWN OF WELLINGTON, COLORADO

By: _____
Calar Chaussee, Mayor

ATTEST:

Hannah Hill, Town Clerk

Appendix 1 - Existing and Proposed Water and Wastewater Impact Fees

Water Utility Impact Fees

Customer Class and Meter Size	Existing	Proposed
Single-Unit Residential	\$11,507	
Non-Potable System		\$7,340
Full Potable System		\$16,312
Multi-Unit Residential (per unit)	\$8,055	
Non-Potable System (per unit)		\$7,340
Full Potable System (per unit)		\$11,418
Commercial and Irrigation		
0.75 inch	\$11,507	\$16,312
1 inch	\$18,411	\$26,099
1.5 inch	\$52,932	\$75,035
2 inch	\$65,589	\$92,977
>2 inch	<i>Calculated</i>	<i>Calculated</i>

Wastewater Utility Impact Fees

Customer Class and Meter Size	Existing	Proposed
Single-Unit Residential	\$10,740	\$13,362
Multi-Unit Residential (per unit)	\$7,518	\$9,353
Commercial and Irrigation		
0.75 inch	\$10,740	\$13,362
1 inch	\$17,184	\$21,379
1.5 inch	\$49,407	\$61,469
2 inch	\$61,220	\$76,041
>2 inch	<i>Calculated</i>	<i>Calculated</i>

Water and Wastewater Impact Fee Memo

DATE: February 18, 2026
TO: Meagan Smith | Deputy Director of Public Works
FROM: Todd Cristiano | Vice President
SUBJECT: Proposed water and wastewater impact fees

Introduction

The Town of Wellington (Town) retained Raftelis to review and update its water and wastewater impact fees¹. This memorandum summarizes the methodology, key assumptions, and values used in the calculations.

Raftelis has estimated water and wastewater impact fees to be \$16,312 and \$13,362 for a potable residential $\frac{3}{4}$ " water meter, respectively. These fees represent the maximum legally supported amount a utility can charge, as it reflects the proportionate cost of providing service to new connections. The Town Board of Trustees then has the authority to adopt a impact fee equal to or less than this calculated maximum amount. Fees above this amount may be considered speculative and subject to legal challenge.

Colorado Impact Fee Act Statute

The Colorado Revised Statutes (CRS) §29-20-104.5 (Act) outlines the requirements for calculating and implementing an impact fee. The Act authorizes local governments to impose fees as a condition of the issuance of a development permit to “fund capital expenditures by such a local government” on capital facilities. The basic tenets of the Statute are listed below.

- Fees must be generally applicable to a broad class of property (for example, residential, commercial, etc.).
- Fees must be intended to defray the projected impacts on capital facilities caused by proposed development.
- Fees are directly related to the services that a local government is authorized to provide.
- The asset has an estimated useful life of five years or longer.
- The fee is required by the charter or general policy of a local government pursuant to a resolution or ordinance.

The pivotal Colorado court case, *Krupps v. Breckenridge*, established the legal and statutory framework for impact fees in Colorado and served as the catalyst for the current impact fee statute. The Court concluded that impact fees should meet the following criteria:

- A clear underlying philosophy for the fee, and is the fee legally implemented?
- The basis for class distinctions is rational and fair
- A study completed by an independent party
- The dataset used is pertinent, and the analysis is done correctly

¹ Stormwater impact fees were outside the scope of work for this study.

- A fee design is rational

The Court also held that:

- Impact fees and plant investment fees are based on forecasts and allocation methodologies.
- Precision in calculating each development's exact impact is not realistically possible.
- The Constitution requires reasonableness and proportionality, not perfect mathematical precision.

In other words, the fee must be reasonable, based on supportable assumptions and methodologies, proportionate to growth-related impacts, and need not achieve precise mathematical accuracy.

In summary, impact fee enabling acts are shaped by federal and state constitutional law, judicial decisions, and legislative policy. These governing bodies establish that an impact fees must demonstrate an 'essential nexus'² to a legitimate governmental interest and 'rough proportionality'³ between the amount of the fee and the impacts attributable to the development.

Purpose of Impact fees

Impact fees are one-time charges assessed to new developments to cover the costs of installing and improving facilities and infrastructure necessary to serve the needs of that new development. They may also be charged to existing customers that require an increase in capacity. The philosophy behind impact fees is that the costs of incremental capacity are borne by those who need it, or growth pays for growth. Another value of this funding source is that it enables utilities to finance future projects to serve growth, while also being a reimbursement mechanism to recover the cost of previous system expansion projects.

The primary goal of selecting an appropriate methodology is to ensure equity between new and existing customers and to be legally defensible. Determining the appropriate methodology for calculating a impact fee for new water service in Colorado is a critical decision that balances financial sustainability, equity between new and existing customers, and legal compliance. Fundamentally, impact fees aim to ensure that new connections bear their proportionate share of the capital costs associated with providing water and wastewater service, not just the direct cost of the physical impact, but also the broader system capacity. This is designed to recover a portion of the investment in existing or planned infrastructure, encompassing water infrastructure (treatment plants, pump stations, treated storage, transmission and distribution mains, etc) and wastewater infrastructure (treatment plants, trunk and collection mains, lift stations, etc.).

The choice of methodology is heavily influenced by several factors, including the financial sustainability of the utility provider, ensuring sufficient revenue for ongoing operations, maintenance, and future capital improvements. The methodology must withstand legal scrutiny, adhering to principles of "just and reasonable" rates, demonstrating a clear nexus between the fee and the impact of new development, and ensuring proportionality to the actual costs incurred. Utilities must consider the availability of robust financial and engineering data, the long-term master plan for system expansion, projected growth rates, and the desired balance between recovering costs and fostering community growth. Transparency in the calculation and a clear rationale are also paramount for public acceptance and avoiding disputes.

² Nollan v. California Coastal (1897) Commission (Supreme Court case)

³ Dolan v. City of Tigard (1994) (Supreme Court case)

Overview of Impact Fee Calculation

The general steps in calculating water and wastewater impact fees are as follows:

1. Determine value of backbone facilities (existing or future growth-related)
2. Estimate current system capacity; typically stated in terms of water treatment capacity
3. Calculate unit cost of capacity
4. Determine customer service level demand characteristics
5. Calculate ¾" water meter impact fee.

Water backbone facilities include major infrastructure such as water resources, transmission mains, raw and treated water storage, treatment plants, and pumping facilities. The capacity of water treatment plants is a common method for defining the level of service. Level of service is defined as the relationship between the service capacity and the service demand. The service capacity is the capacity of the entire system, and the service demand is the requirement to serve new development. The basic formulas for calculating a impact fee based on a given meter demand requirement are illustrated on the following page.

$$\frac{\text{Value of Backbone Facilities}}{\text{System Capacity (gpd)}} \times \text{New Customer Demand (gpd)} = \text{Impact Fee}$$

Impact Fee Process

Step 1: Determine Value of Facilities

There are several accepted methodologies to calculate impact fees; the methodology selection primarily depends on the current rate of growth and the system’s ability to accommodate demands from new development. The three generally accepted methodologies are summarized below. Raftelis developed fees using the hybrid methodology for the water and wastewater impact fees because the Town has existing available capacity with some future expansion projects required to serve new development.

Table 1: Industry Accepted Impact Fee Methodologies

Description	Buy-in	Incremental	Hybrid
Available existing capacity sufficient to accommodate new growth	X		
No existing capacity with significant future capacity requirements		X	
Some existing capacity available with future capacity requirements needed to accommodate new growth		X	X

The hybrid or combined methodology combines system buy-in with incremental methods. The hybrid methodology is appropriate for utilities with some available capacity in the existing system as well as near-term future expansion. The hybrid methodology valuation includes the valuation of existing systems, plus the cost of future growth-related facilities. This recognizes that a portion of the impact fee is to reimburse existing rate payers for their up-front investment as well as a portion to fund growth-related projects.

Existing facility assets for both water and wastewater were valued at current replacement cost. The replacement cost of facilities was calculated using the Handy Whitman Utility Construction Cost Index. The replacement cost method account for inflation or the market value of facilities over time. The difference between replacement cost and original cost represents the “carrying cost” of constructing

facilities ahead of new development. This carrying cost is not directly repaid to customers; rather, the impact fee reimburses the Town for funds invested in advance, serving as a tool to help limit future rate increases. *Future expansion capital* costs are valued in current year dollars.

Step 2: Estimate Current System Capacity

The second step in calculating the impact fee is estimating system capacity. The hybrid approach considers both existing and future facilities, typically using the design capacity of water and wastewater treatment plants since they set overall system limits. Some projects may not increase plant capacity but are still needed to meet growth elsewhere in the system.

Step 3: Calculate the Unit Cost of Capacity

The unit cost of capacity is expressed the value of the system on a per unit basis or in this case, \$ per gallons per day of capacity. The unit cost of capacity is the value of system facilities divided by the capacity of the facilities.

Step 4: Determine customer service level demand characteristics

The demand requirement is typically based on the demand of the smallest meter size of the system which for the Town is a $\frac{3}{4}$ " water meter. Customer demands must be analyzed using the same unit measurements as the unit cost of capacity calculation in order to maintain the rational nexus between the cost of facilities and the cost to serve a new customer. For example, if the unit cost of treatment facilities is measured using peak day demand in gallons per day (gpd), then the new customer demands should also be estimated in peak day gpd to calculate the treatment component of the fee.

Step 5: Calculate Impact Fee for $\frac{3}{4}$ " Meter

The calculation of the impact fee is the product of the unit cost of capacity multiplied by the customer demand characteristics. For the Town, the $\frac{3}{4}$ " water meter demand requirement multiplied by the unit cost of capacity equals the impact fee for a $\frac{3}{4}$ " water meter.

The final task is to scale the $\frac{3}{4}$ " meter water impact fee by the meter capacity ratios for commercial and industrial and by a percentage of $\frac{3}{4}$ " demand for the multi-unit residential and non-potable fees. The percentage is based on an analysis of the demand requirements of these developments to that of a $\frac{3}{4}$ " water meter.

Proposed Water Impact Fees

Table 2 shows the development of the water $\frac{3}{4}$ " water impact fee.

Table 2: Calculated Water Impact Fee

Line No	Description	Units
1	Water Treatment Plant/Wells	\$65,212,304
2	Treated Storage	7,500,000
3	Transmission & Distribution	23,042,000
4	Land	308,134
5	All Other Infrastructure	3,902,619
6	Pump Station	1,360,659
7	Public Fire	228,053
8	Expansion-Related Capital	6,962,926
9	Carrying Cost on Existing WTP Debt	878,704
10	Total Value of System Facilities	\$109,395,398
11	System Capacity, gallons per day (gpd) [1]	4,440,000
12	Unit Cost of Capacity, \$ per gpd (Line 10 / Line 11)	\$24.64
13	3/4" Meter Peak Demand, gpd	662
14	Calculated Impact Fee, 3/4" Meter (Line 12 x Line 13)	\$16,312
15	Existing Impact Fee, 3/4" Meter	\$11,507
16	Change, \$	\$4,805

[1] Page 2.1: Estimated Population Served - 2017 Water Master Plan

Water Impact Fee Schedule

Table 3 compares the current water impact fees to the proposed 2026 impact fees. Non-potable impact fees are based on the demands from those developments who use wells for outdoor irrigation which is primarily indoor use. Raftelis analyzed non-potable demand requirements relative to customers who use potable water for irrigation. The results show that peak demand for a non-potable customer is approximately 45% of that for a potable irrigation customer. This difference occurs because non-potable use does not drive system peak demand to the same extent. In contrast, potable customers have higher peak demands due to outdoor irrigation. In a similar manner, potable multi-unit residential is approximately 70% of single-unit residential. This adjustment was made as part of the 2022 study. Water impact fees for water meters greater than 2” are calculated on an individual basis.

Table 3: Water Impact Fee Assessment Schedule

Meter Size and Class	Current Impact Fee	Proposed Impact Fee	Change - \$
Single-Unit Residential			
Nonpotable System	\$11,507	\$7,340	(\$4,166)
Potable System	\$11,507	\$16,312	\$4,805
Multi-Unit Residential			
Nonpotable System OR Requires Separate Irrigation Tap	\$8,055	\$7,340	(\$715)
Potable System	\$8,055	\$11,418	\$3,363
Commercial & Industrial			
3/4"	\$11,507	\$16,312	\$4,805
1"	\$18,411	\$26,099	\$7,688
1-1/2"	\$52,932	\$75,035	\$22,103
2"	\$65,589	\$92,977	\$27,388
> 2"	Calculated	Calculated	Calculated

Proposed Wastewater Impact Fees

Table 4 shows the development of the wastewater impact fee for a ¾” water meter.

Table 4: Calculated Wastewater Impact Fee

Line No.	Description	Units
1	Land	\$329,960
2	Collection/Interceptor	13,513,600
3	Buildings	879,453
4	Machinery&Equipment	2,835,839
5	Treatment	83,482,150
6	Expansion-Related Capital	5,475,571
7	Carrying Cost on Existing WTP Debt	7,581,041
8	Total Value of System Facilities	\$114,097,614
9	System Capacity, gallons per day (gpd) [1]	1,800,000
10	Unit Cost of Capacity. \$ per gpd (Line 10 / Line 11)	\$63.39
11	¾" Meter Peak Demand, gpd	211
12	Calculated Impact Fee, ¾" Meter (Line 12 x Line 13)	\$13,362
13	Existing Impact Fee, ¾" Meter	\$10,740
14	Change, \$	\$2,622

[1] Based on average wastewater flow per ¾" meter multiplied by peak flow factor from Wastewater Master Plan

Wastewater Impact Fee Schedule

Table 5 compares the current wastewater impact fees to the proposed 2026 impact fees. Wastewater impacts fees for commercial and industrial customers are based on water meter size. This is common practice with many utilities, especially along the Front Range. The schedule is easy to understand and update and recognizes that there exists a relationship between water demands and wastewater flows. As water meter size increases, the potential for wastewater flow also increases. Wastewater impact fees for water meters greater than 2” are calculated on an individual basis.

Table 5: Wastewater Impact Fee Assessment Schedule

Meter Size and Class	Current Impact Fee	Proposed Impact Fee	Change - \$
Single-Unit Residential			
Potable System/Non-Potable System	\$10,740	\$13,362	\$2,622
Multi-Unit Residential			
Potable System/Non-Potable System	\$7,518	\$9,353	\$1,835
Commercial & Industrial			
¾"	\$10,740	\$13,362	\$2,622
1"	\$17,184	\$21,379	\$4,195
1-1/2"	\$49,407	\$61,469	\$12,062
2"	\$61,120	\$76,041	\$14,921
> 2"	<i>Calculated</i>	<i>Calculated</i>	<i>Calculated</i>

2026 Water & Wastewater Utility Impact Fees – Adoption and Public Comment

February 24, 2026

Meagan Smith – Deputy Director of Public Works

Nic Redavid – Director of Finance



Purpose of Presentation

- Present recommended 2026 water and wastewater utility impact fee adjustments
- Explain key changes – new water utility impact fee category (non-potable system)
- Seek public comment and Board adoption of 2026 Water & Wastewater Impact Fees

Why Update Impact Fees?

- Required to reflect actual, quantifiable impacts of new development under CRS 29-20-104.5
- Updated system valuations, peak-demand factors, and capital costs from 2025 Utility Rate & Fee Study
- Ensures growth pays its proportionate share, protecting existing rate payers
- Maintains statutory defensibility and consistency with adopted methodology (2022 & 2025 studies)

How Wellington Calculates Utility Impact Fees

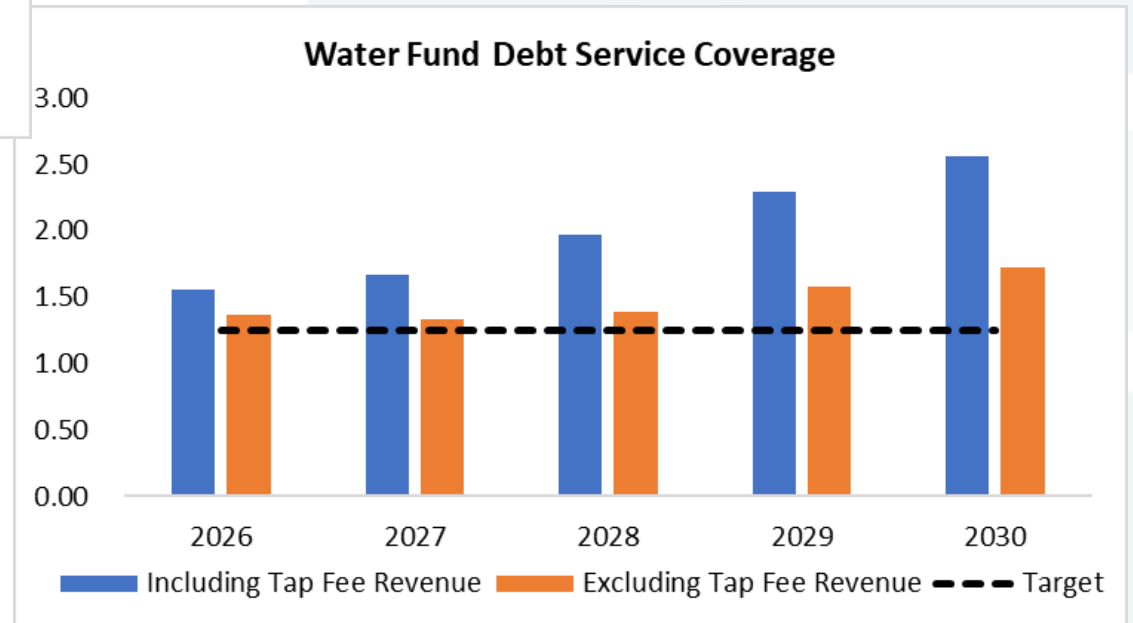
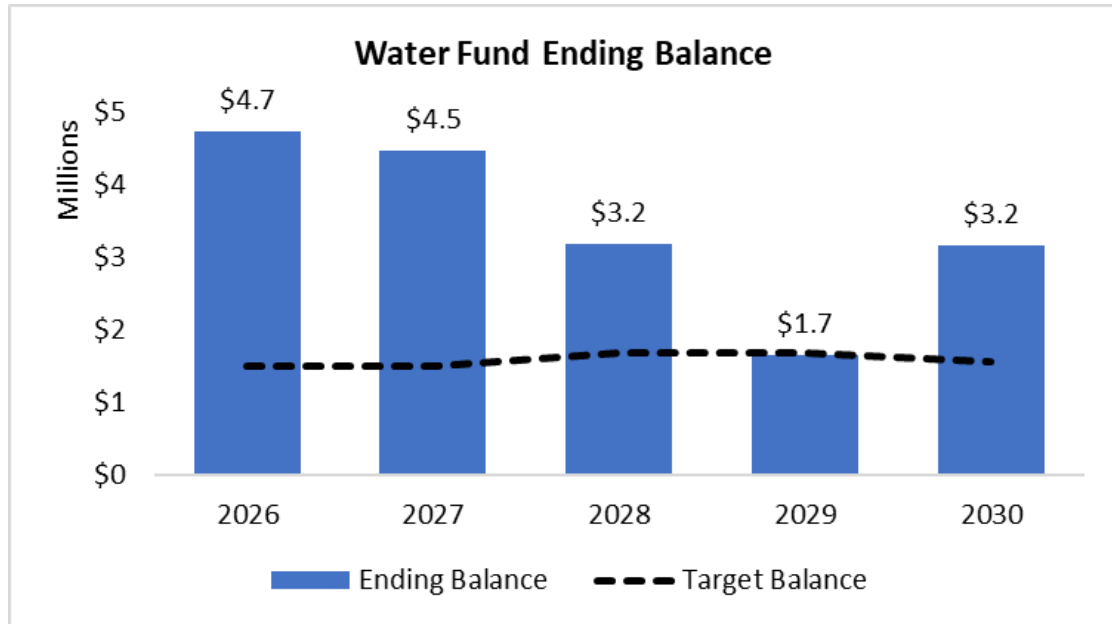
- Hybrid Capacity-Based Methodology – unchanged from 2022 study
 - System buy-in – value of unused capacity in existing infrastructure
 - Incremental expansion – cost of future growth projects required to maintain levels of service
 - Ensures proportionality for both existing and future capacity needs

Key Updates/Comparison: Water Utility Impact Fees

- Introduces new water utility impact fee category for developments with private irrigation (non-potable system)
 - HOA raw water, wells, ditch systems
 - Recognizes lower peak-day & peak-hour demands on potable system capacity
- Updates valuations for treatment, pumping, storage, and transmission facilities
- Improves proportionality and legal defensibility

Water Utility Impact Fees		
Customer Class and Meter Size	Existing	Proposed
Single-Unit Residential	\$11,507	
Non-Potable System		\$7,340
Full Potable System		\$16,312
Multi-Unit Residential (per unit)	\$8,055	
Non-Potable System (per unit)		\$7,340
Full Potable System (per unit)		\$11,418
Commercial and Irrigation		
0.75 inch	\$11,507	\$16,312
1 inch	\$18,411	\$26,099
1.5 inch	\$52,932	\$75,035
2 inch	\$65,589	\$92,977
>2 inch	<i>Calculated</i>	<i>Calculated</i>

Water Fund Financial Plan Impacts

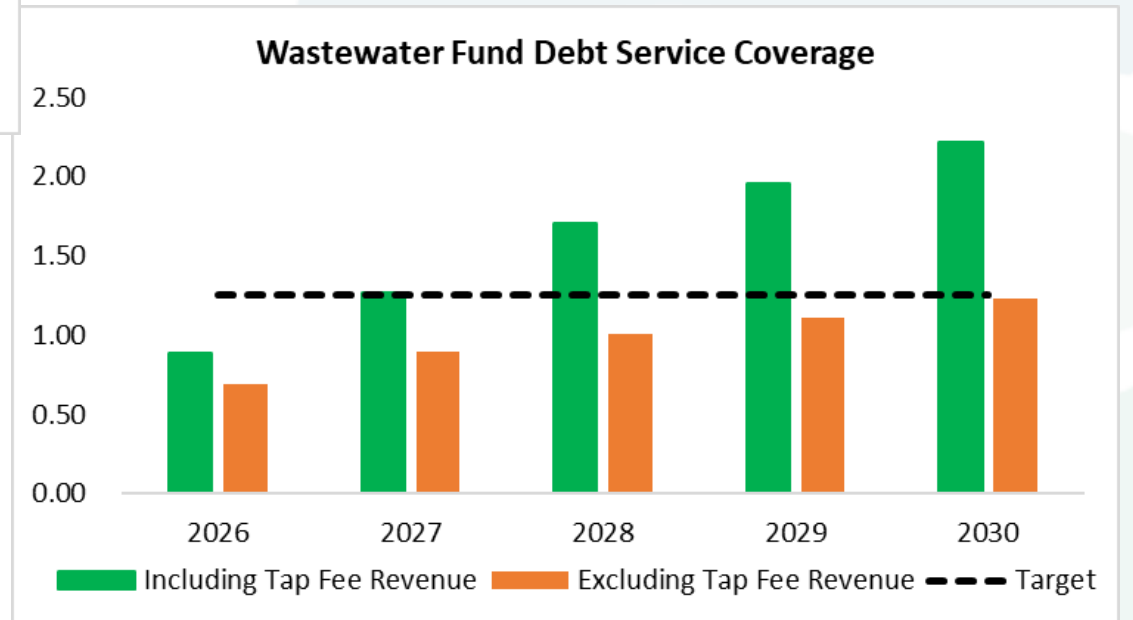
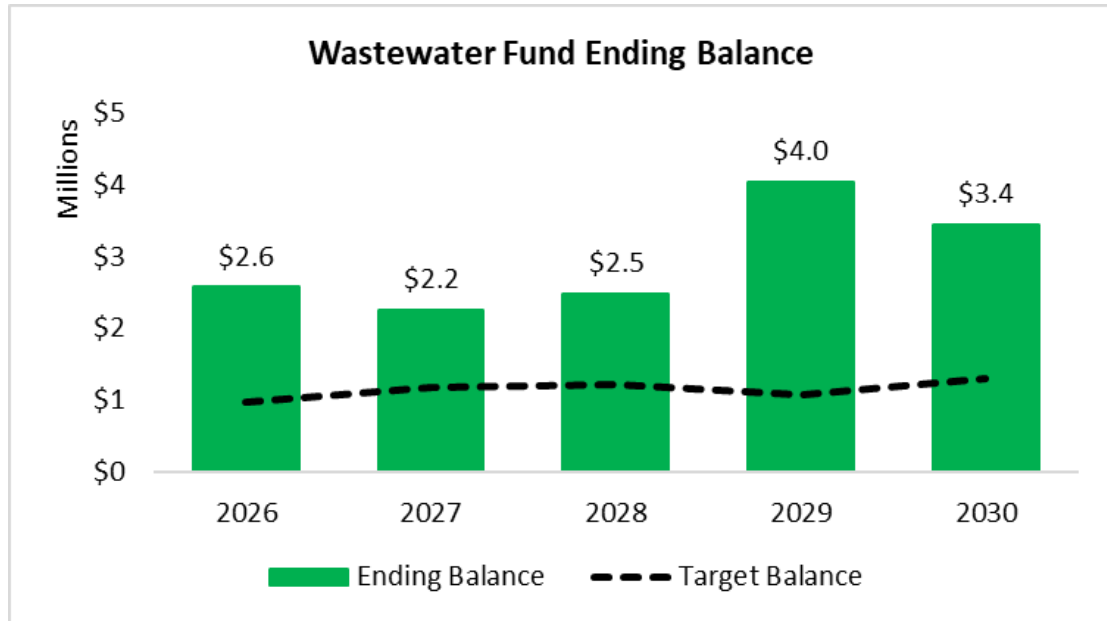


Key Updates/Comparison: Wastewater Utility Impact Fees

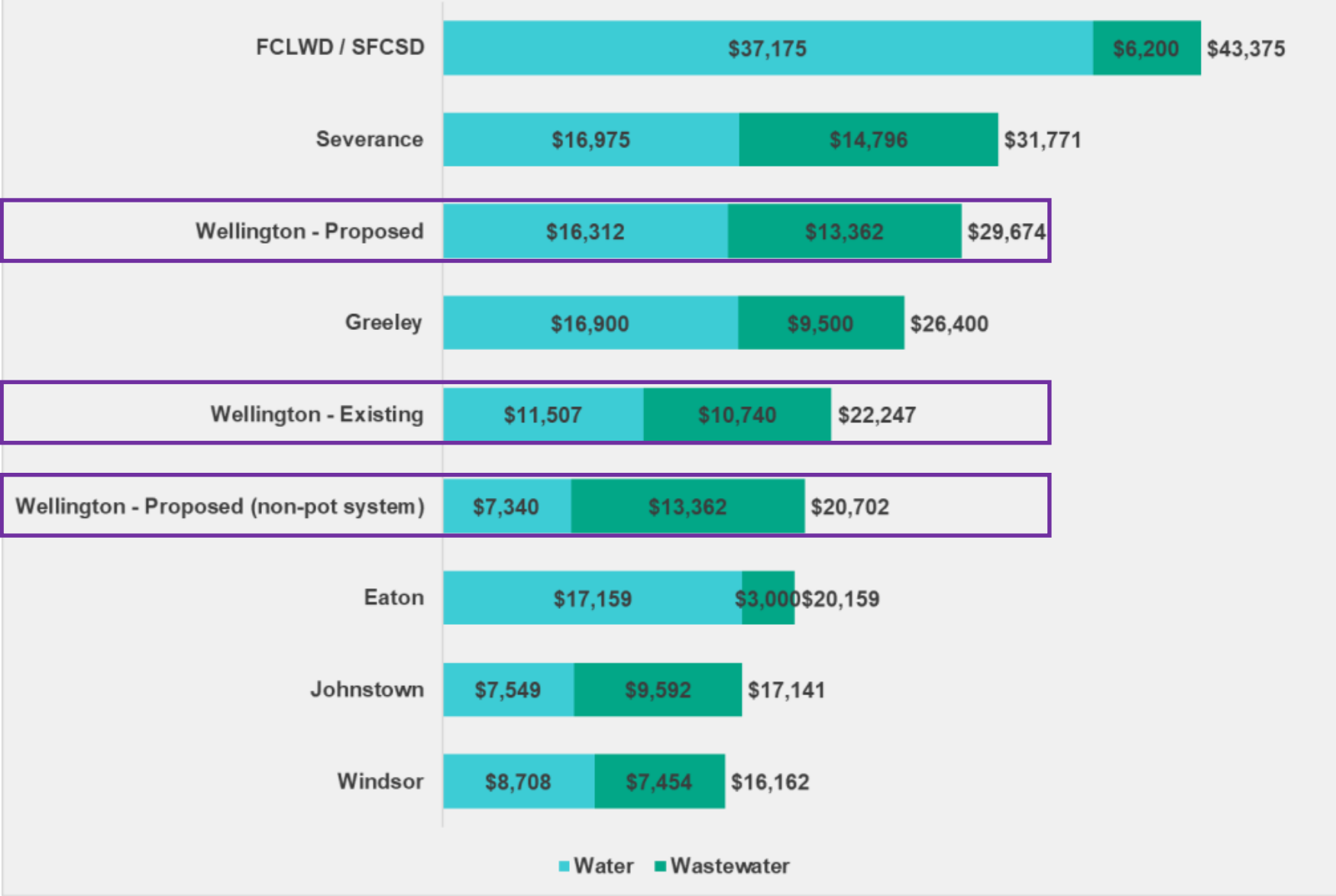
- Updates system valuation, capital improvement costs, and inflation
- Customer classes and calculation methodologies remain unchanged

Wastewater Utility Impact Fees		
Customer Class and Meter Size	Existing	Proposed
Single-Unit Residential	\$10,740	\$13,362
Multi-Unit Residential (per unit)	\$7,518	\$9,353
Commercial and Irrigation		
0.75 inch	\$10,740	\$13,362
1 inch	\$17,184	\$21,379
1.5 inch	\$49,407	\$61,469
2 inch	\$61,220	\$76,041
>2 inch	<i>Calculated</i>	<i>Calculated</i>

Wastewater Fund Financial Plan Impacts



Peer Utility Impact Impact Fee Comparison



- Questions?

- Meagan Smith

Deputy Director of Public Works – Utilities
smithme@wellingtoncolorado.gov

- Nic Redavid

Finance Director
redavidni@wellingtoncolorado.gov



Board of Trustees Meeting

Date: February 24, 2026
Subject: Board of Trustees Planning Calendar

EXECUTIVE SUMMARY

Attached is the BoT Planning Calendar.

BACKGROUND / DISCUSSION

N/A

CONNECTION WITH ADOPTED MASTER PLANS

N/A

FISCAL IMPLICATIONS

N/A

STAFF RECOMMENDATION

N/A

MOTION RECOMMENDATION

N/A

ATTACHMENTS

1. BOT Planning Calendar 2026 (3)



BOARD OF TRUSTEES PLANNING CALENDAR

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

February 24, 2026	Board of Trustees Regular Meeting
March 10, 2026	Board of Trustees Regular Meeting
March 17, 2026	Board of Trustees Work Session
March 24, 2026	Board of Trustees Regular Meeting
April 14, 2026	Board of Trustees Regular Meeting (Swearing in of elected officials)
April 21, 2026	Board of Trustees Work Session, BoT Orientation
April 28, 2026	Board of Trustees Regular Meeting, Board and Commission appointments
May 12, 2026	Board of Trustees Regular Meeting
May 19, 2026	Board of Trustees Work Session – Training with Sam Light, CIRSA Deputy Executive Director/General Counsel
May 25, 2026	Board of Trustees Regular Meeting

Future Work Session Topics

June 16 - Board Budget Priorities Work Session
October 13 - Budget Work Session
October 27 - Utilities Rates Work Session

Other Meetings/Events

February 24, 5 PM- Candidate Orientation
April 7 - Town Election
May 14-15 - Board and Leadership Strategic Planning
June 22-25 - Colorado Municipal League Annual Conference – Westminster
October 2 - Board and Leadership Budget Workday
Early October - Budget BOO-Nanza
November 10 - Budget Adoption

This document is subject to change without notice



Board of Trustees Meeting

Date: February 24, 2026
Subject: Utilities Report - January 2026

EXECUTIVE SUMMARY

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

BACKGROUND / DISCUSSION

N/A

CONNECTION WITH ADOPTED MASTER PLANS

N/A

FISCAL IMPLICATIONS

N/A

STAFF RECOMMENDATION

N/A

MOTION RECOMMENDATION

N/A

ATTACHMENTS

1. Utility Production and Operational Summary Report 02-01-2026
2. Water Production Through January 2026
3. Wastewater Production Through January 2026



Wellington Drinking Water and Wastewater Utilities Monthly Production and Operational Summary Report As of February 1, 2026

Monthly Production Summary

- Drinking Water
 - Total January monthly volumetric production to meet demand was 20.7 million gallons (MG), which is slightly above average production for January over the last 5 years (20.1 MG).
 - The Conventional Plant produced 19.7 MG.
 - The Nanofiltration Plant produced 1.0 MG.
 - Please see the attached charts for additional details related to drinking water production.
- Wastewater
 - The total influent volume for January was 17.8 MG, which is slightly below average for January over the last five years (18.1 MG).
 - Hydraulic loading for January was at 0.57 million gallons per day (MGD). This hydraulic load represents 64% of the currently permitted maximum hydraulic capacity.
 - Organic loading for January was 1,392 pounds of BOD, which is below average for January over the last 5 years (2,039 lbs of BOD). This represents 55% of the currently permitted maximum organic capacity.
 - Please see the attached charts for additional details related to water reclamation production.

Monthly Operational Summary

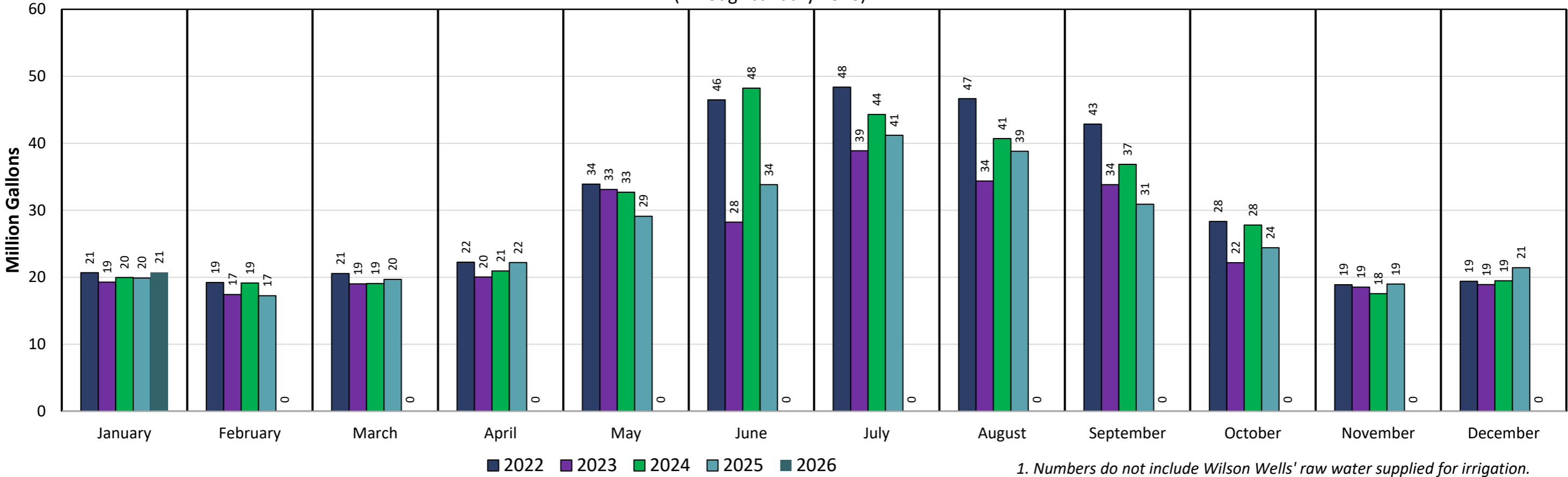
- Drinking Water Treatment Plants
 - Conventional Plant
 - Operations staff maintained steady and reliable plant performance, ensuring consistent treatment quality.
 - Nanofiltration Plant
 - The unit was off-line for the majority of January as operations staff worked to repair a plumbing failure on the raw water influent line.
- Water Reclamation Facility
 - The facility experienced another significant power outage during the January wind event. Staff maintained stable treatment operations throughout the outage.

TOWN OF WELLINGTON

Water Treatment

Total Monthly Production: Conventional WTP and Nano Plant₁

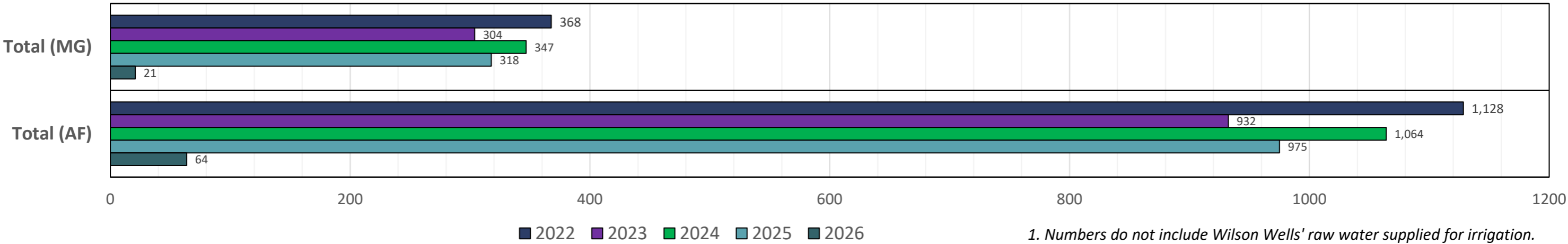
(Through January 2026)



1. Numbers do not include Wilson Wells' raw water supplied for irrigation.

Annual Production Volumes₁

(Through January 2026)



1. Numbers do not include Wilson Wells' raw water supplied for irrigation.

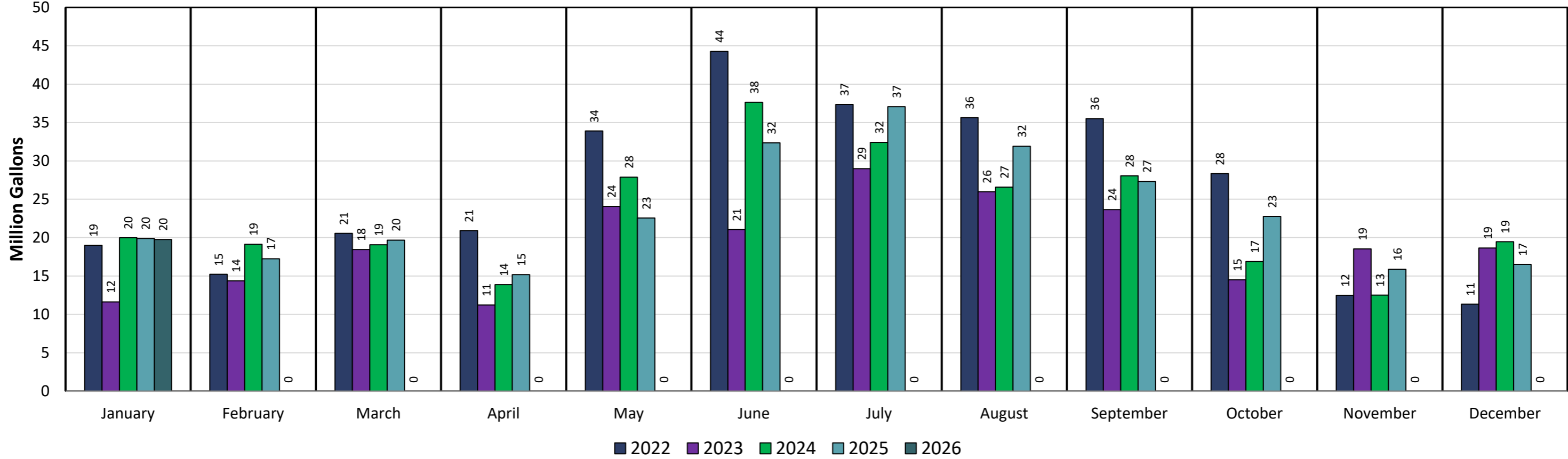


TOWN OF WELLINGTON

Water Treatment

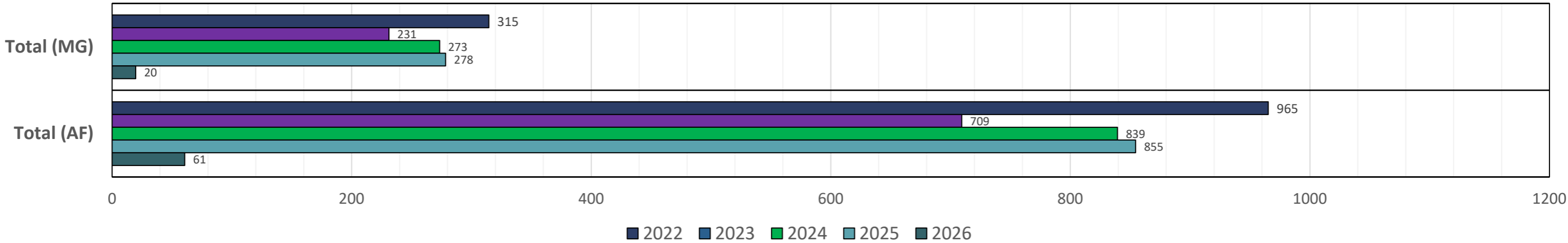
Monthly Production: Conventional WTP

(Through January 2026)



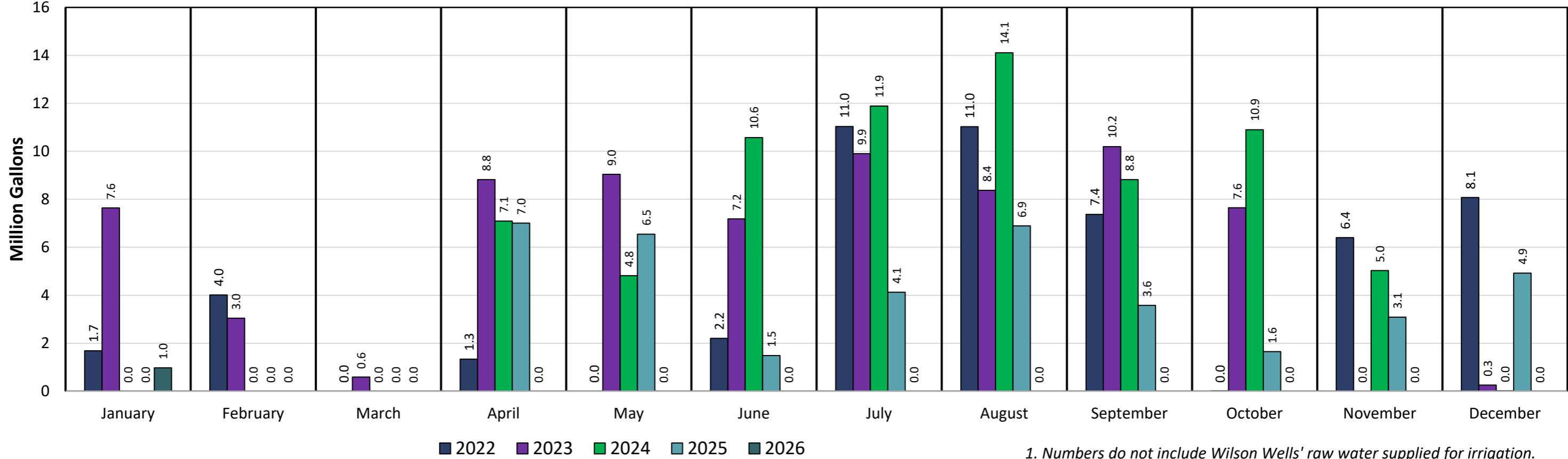
Annual Production Volumes

(Through January 2026)



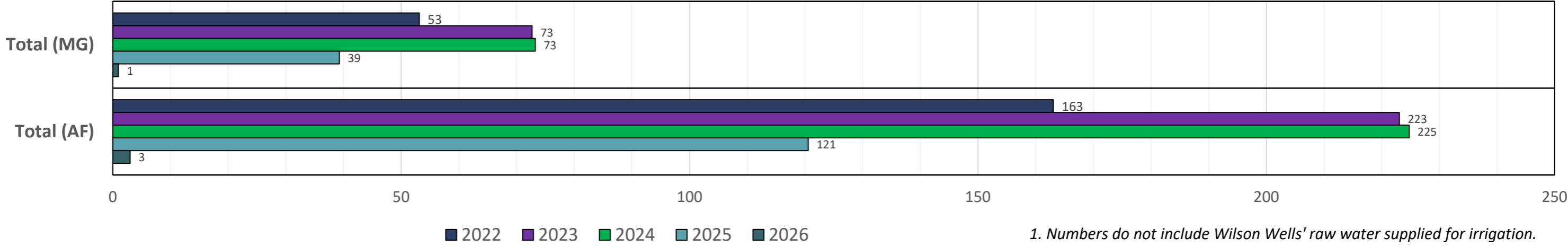
TOWN OF WELLINGTON Water Treatment

Monthly Production: Nano Plant₁ (Through January 2026)



1. Numbers do not include Wilson Wells' raw water supplied for irrigation.

Annual Production Volumes, (Through January 2026)



1. Numbers do not include Wilson Wells' raw water supplied for irrigation.

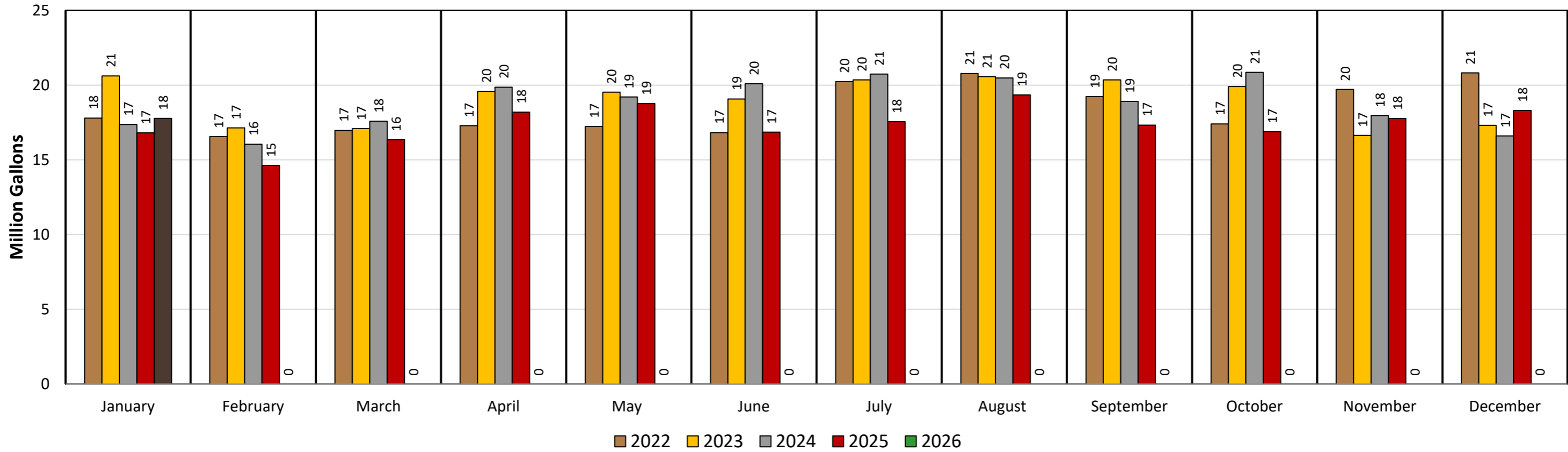


TOWN OF WELLINGTON

Water Reclamation Facility Treatment

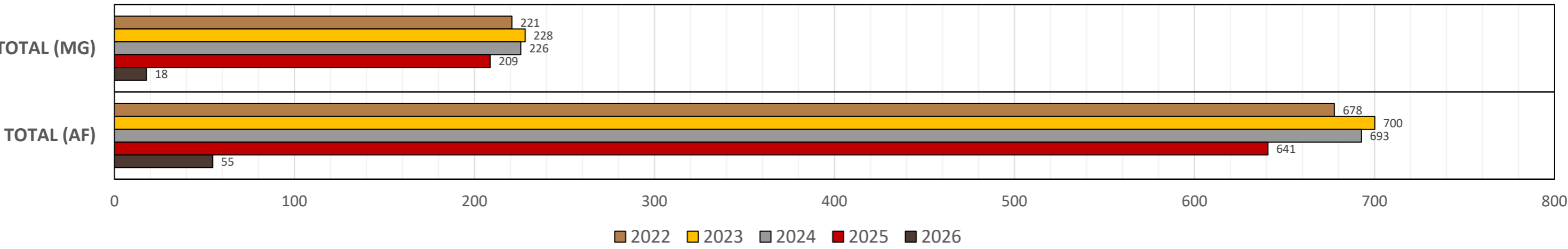
Monthly Production: Monthly Volume of Influent

(Through January 2026)



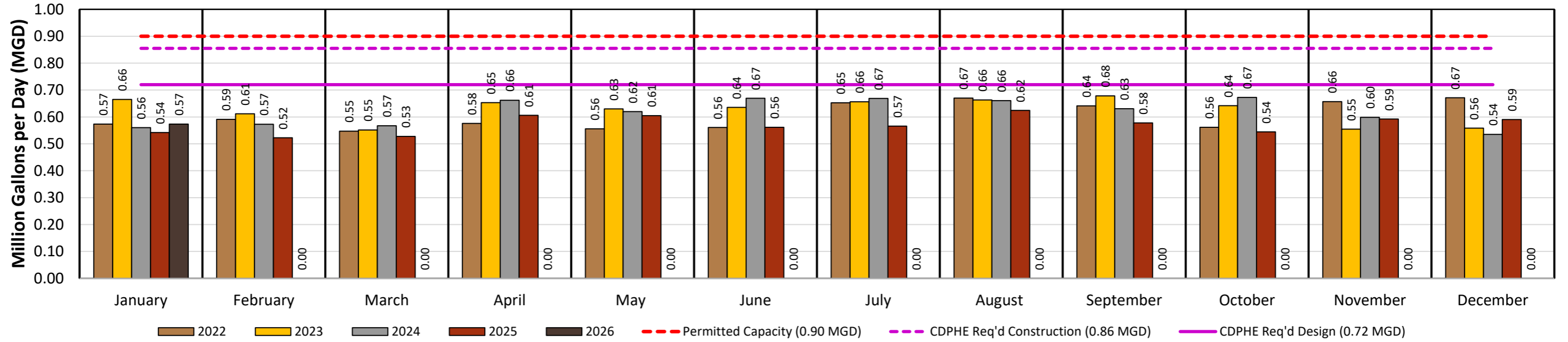
Annual Volume of Influent

(Through January 2026)

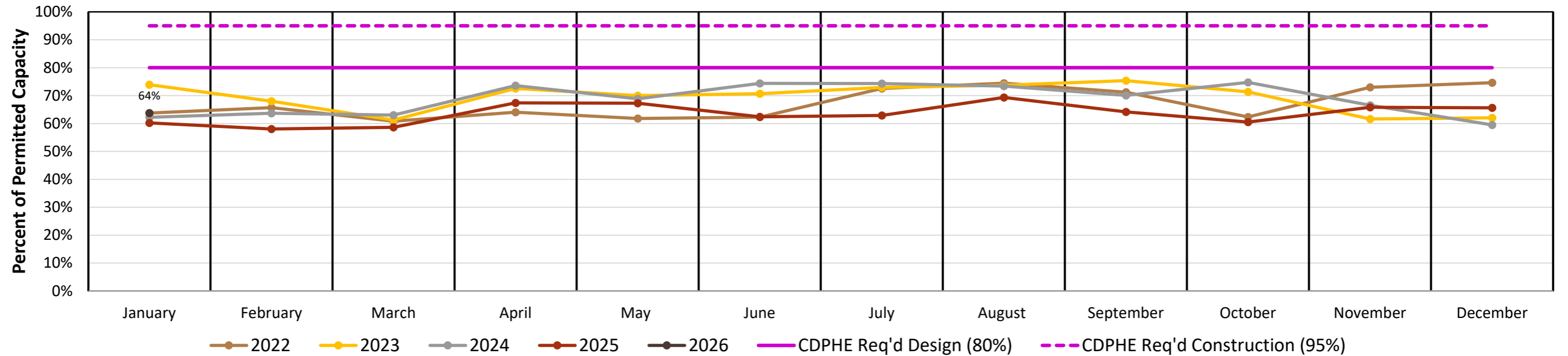


TOWN OF WELLINGTON Water Reclamation Facility

Monthly Production: Hydraulic Loading (Through January 2026)

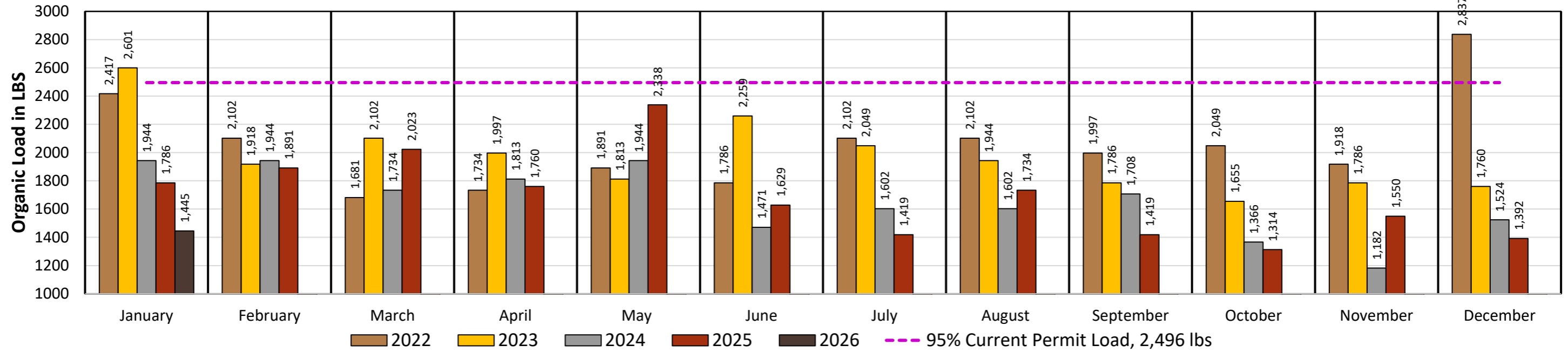


Monthly Production: Percent of Permitted Hydraulic Capacity (Through January 2026)

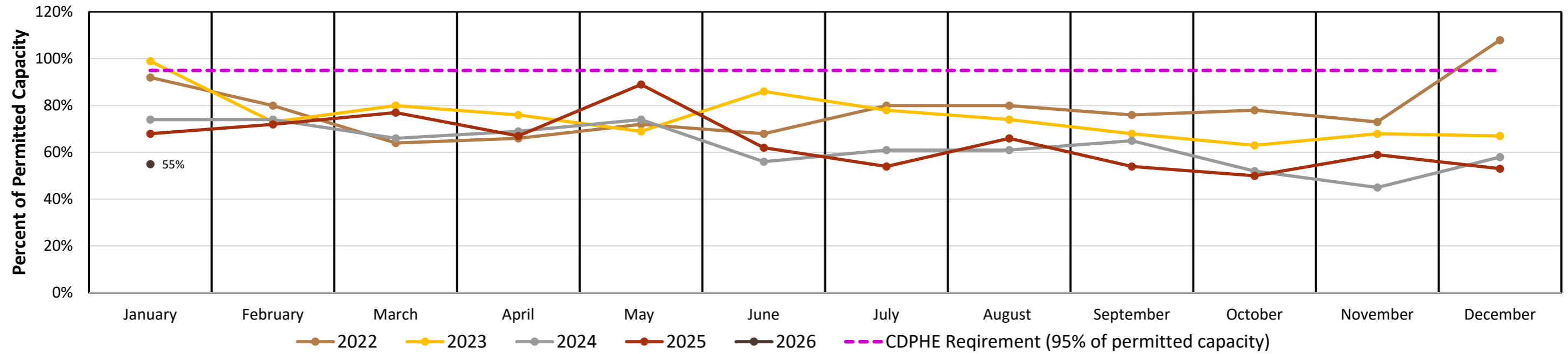


TOWN OF WELLINGTON Water Reclamation Facility

Monthly Production: Organic Loading (Through January 2026)



Monthly Production: Percent of Permitted Organic Capacity (Through January 2026)





Board of Trustees Meeting

Date: February 24, 2026
Subject: Treasurer's Report (December 2025)

EXECUTIVE SUMMARY

Attached is the Treasurer's Report for December 2025. This report was generated on February 13, 2026.

BACKGROUND / DISCUSSION

N/A

CONNECTION WITH ADOPTED MASTER PLANS

N/A

FISCAL IMPLICATIONS

N/A

STAFF RECOMMENDATION

Review and retain report.

MOTION RECOMMENDATION

N/A

ATTACHMENTS

1. Treasurer's Report (December 2025)

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAX REVENUE</u>					
201-01-3110	.00	4,638,857.88	2,112,290.00	(2,526,567.88)	219.6
201-01-3130	227,218.11	2,701,468.92	2,643,338.00	(58,130.92)	102.2
201-01-3135	.00	14,930.24	25,000.00	10,069.76	59.7
201-01-3140	9,920.41	302,073.41	544,000.00	241,926.59	55.5
201-01-3145	.00	156.92	.00	(156.92)	.0
201-01-3320	██████	██████	██████	██████	██████
201-01-3330	██████	██████	██████	██████	██████
TOTAL TAX REVENUE	267,369.01	8,044,567.43	5,566,826.00	(2,477,741.43)	144.5
<u>BUILDING PERMITS</u>					
201-02-3155	755.00	12,405.00	46,000.00	33,595.00	27.0
201-02-3430	.00	3,934.30	5,885.00	1,950.70	66.9
201-02-3435	.00	4,494.17	5,920.00	1,425.83	75.9
201-02-3450	978.81	24,214.73	46,000.00	21,785.27	52.6
201-02-3462	11,949.73	303,012.50	450,000.00	146,987.50	67.3
TOTAL BUILDING PERMITS	13,683.54	348,060.70	553,805.00	205,744.30	62.9
<u>FRANCHISE FEES</u>					
201-03-3150	.00	24,001.84	25,000.00	998.16	96.0
201-03-3160	33,964.96	217,233.84	173,801.00	(43,432.84)	125.0
201-03-3170	.00	20,745.14	20,000.00	(745.14)	103.7
TOTAL FRANCHISE FEES	33,964.96	261,980.82	218,801.00	(43,179.82)	119.7
<u>LICENSES & PERMITS</u>					
201-04-3200	1,525.00	14,250.00	.00	(14,250.00)	.0
201-04-3210	.00	3,582.50	.00	(3,582.50)	.0
201-04-3220	4,100.00	23,250.00	20,000.00	(3,250.00)	116.3
201-04-3250	.00	1,500.00	.00	(1,500.00)	.0
TOTAL LICENSES & PERMITS	5,625.00	42,582.50	20,000.00	(22,582.50)	212.9
<u>FEES FOR SERVICE</u>					
201-05-3420	11,834.83	23,052.35	25,000.00	1,947.65	92.2
201-05-3465	770.15	1,627.46	.00	(1,627.46)	.0
201-05-3510	517.50	3,280.00	3,000.00	(280.00)	109.3
201-05-3520	315.00	8,334.34	.00	(8,334.34)	.0
TOTAL FEES FOR SERVICE	13,437.48	36,294.15	28,000.00	(8,294.15)	129.6

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES & PENALTIES</u>					
201-06-3550	4,521.00	20,360.00	20,000.00	(360.00)	101.8
201-06-3555	20.00	800.00	1,200.00	400.00	66.7
	<u>4,541.00</u>	<u>21,160.00</u>	<u>21,200.00</u>	<u>40.00</u>	<u>99.8</u>
<u>CEMETERY REVENUES</u>					
201-07-3470	500.00	5,600.00	.00	(5,600.00)	.0
201-07-3480	.00	937.50	.00	(937.50)	.0
201-07-3490	3,000.00	5,812.50	9,500.00	3,687.50	61.2
	<u>3,500.00</u>	<u>12,350.00</u>	<u>9,500.00</u>	<u>(2,850.00)</u>	<u>130.0</u>
<u>MISCELLANEOUS REVENUE</u>					
201-08-3350	100,000.00	195,075.00	29,700.00	(165,375.00)	656.8
201-08-3351	.00	2,500.00	.00	(2,500.00)	.0
201-08-3353	.00	40,000.00	40,000.00	.00	100.0
201-08-3354	.00	5,895.00	6,000.00	105.00	98.3
201-08-3355	(19,549.24)	.00	16,500.00	16,500.00	.0
201-08-3373	748.25	7,444.53	5,000.00	(2,444.53)	148.9
201-08-3506	.00	.00	10,000.00	10,000.00	.0
201-08-3610	23,525.65	310,215.07	300,000.00	(10,215.07)	103.4
201-08-3620	.00	204.48	2,400.00	2,195.52	8.5
201-08-3640	150.00	6,565.00	.00	(6,565.00)	.0
201-08-3690	189.50	5,390.52	5,000.00	(390.52)	107.8
201-08-3910	.00	1,724.10	.00	(1,724.10)	.0
201-08-3913	1,025.00	6,275.00	1,000.00	(5,275.00)	627.5
	<u>106,089.16</u>	<u>581,288.70</u>	<u>415,600.00</u>	<u>(165,688.70)</u>	<u>139.9</u>
<u>TRANSFERS</u>					
201-09-3694	.00	.00	455,501.00	455,501.00	.0
201-09-3695	.00	.00	527,394.00	527,394.00	.0
201-09-3696	.00	.00	527,394.00	527,394.00	.0
201-09-3697	.00	.00	177,352.00	177,352.00	.0
201-09-3698	.00	.00	258,796.00	258,796.00	.0
	<u>.00</u>	<u>.00</u>	<u>1,946,437.00</u>	<u>1,946,437.00</u>	<u>.0</u>
	<u>448,210.15</u>	<u>9,348,284.30</u>	<u>8,780,169.00</u>	<u>(568,115.30)</u>	<u>106.5</u>

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
201-11-5102	78.93	880.92	910.00	29.08	96.8
201-11-5107	881.53	10,781.53	10,800.00	18.47	99.8
201-11-5192	(200.00)	105,980.75	125,015.00	19,034.25	84.8
201-11-5214	5.34	270.00	700.00	430.00	38.6
201-11-5321	.00	278.80	300.00	21.20	92.9
201-11-5335	.00	5,381.00	5,381.00	.00	100.0
201-11-5352	.00	36,896.49	45,000.00	8,103.51	82.0
201-11-5363	.00	.00	1,000.00	1,000.00	.0
201-11-5380	.00	7,391.72	11,000.00	3,608.28	67.2
201-11-5513	.00	.00	5,000.00	5,000.00	.0
201-11-5951	.00	12,738.00	30,000.00	17,262.00	42.5
201-11-5952	2,400.00	24,300.00	31,500.00	7,200.00	77.1
TOTAL LEGISLATIVE	3,165.80	204,899.21	266,606.00	61,706.79	76.9
<u>JUDICIAL</u>					
201-12-5109	750.00	7,500.00	12,000.00	4,500.00	62.5
201-12-5214	.00	111.18	500.00	388.82	22.2
201-12-5359	.00	12,454.77	12,000.00	(454.77)	103.8
201-12-5380	(357.52)	590.41	1,850.00	1,259.59	31.9
201-12-5394	.00	.00	1,000.00	1,000.00	.0
201-12-5498	.00	.00	1,000.00	1,000.00	.0
201-12-5499	180.00	723.60	1,000.00	276.40	72.4
TOTAL JUDICIAL	572.48	21,379.96	29,350.00	7,970.04	72.8
<u>ADMINISTRATION</u>					
201-13-5100	65,582.67	551,989.55	568,318.00	16,328.45	97.1
201-13-5102	21,058.44	172,161.05	179,500.00	7,338.95	95.9
201-13-5214	151.14	874.20	1,500.00	625.80	58.3
201-13-5335	(36.98)	3,700.02	8,500.00	4,799.98	43.5
201-13-5336	(72.00)	(72.00)	.00	72.00	.0
201-13-5352	.00	28,554.50	65,000.00	36,445.50	43.9
201-13-5356	.00	1,952.09	40,000.00	38,047.91	4.9
201-13-5363	(9.98)	53.68	1,000.00	946.32	5.4
201-13-5380	229.00	5,979.12	10,500.00	4,520.88	56.9
201-13-5496	1,551.49	8,986.37	15,000.00	6,013.63	59.9
201-13-5903	.00	49,554.55	40,000.00	(9,554.55)	123.9
201-13-5933	.00	15,108.53	16,500.00	1,391.47	91.6
TOTAL ADMINISTRATION	88,453.78	838,841.66	945,818.00	106,976.34	88.7

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINANCE</u>					
201-14-5100	39,464.86	328,359.02	343,651.00	15,291.98	95.6
201-14-5102	11,665.13	89,258.40	105,750.00	16,491.60	84.4
201-14-5214	108.47	654.75	1,000.00	345.25	65.5
201-14-5311	483.24	5,203.77	5,500.00	296.23	94.6
201-14-5321	.00	697.09	600.00	(97.09)	116.2
201-14-5335	158.00	886.88	2,000.00	1,113.12	44.3
201-14-5338	30.00	3,489.37	.00	(3,489.37)	.0
201-14-5353	10,000.00	38,800.00	45,000.00	6,200.00	86.2
201-14-5356	2,153.16	24,841.74	45,000.00	20,158.26	55.2
201-14-5363	.00	1,300.57	2,000.00	699.43	65.0
201-14-5380	274.25	4,949.22	8,500.00	3,550.78	58.2
201-14-5510	.00	275,047.17	223,176.00	(51,871.17)	123.2
201-14-5640	.00	.00	500.00	500.00	.0
201-14-5950	22.00	288.00	350.00	62.00	82.3
201-14-5960	.70	(20,023.00)	.00	20,023.00	.0
TOTAL FINANCE	64,359.81	753,752.98	783,027.00	29,274.02	96.3
<u>TOWN CLERK</u>					
201-15-5100	21,332.03	184,555.92	189,609.00	5,053.08	97.3
201-15-5102	7,206.29	58,518.78	67,790.00	9,271.22	86.3
201-15-5214	180.17	1,222.29	1,500.00	277.71	81.5
201-15-5331	.00	3,308.80	4,500.00	1,191.20	73.5
201-15-5335	.00	99.00	826.00	727.00	12.0
201-15-5356	.00	7,950.00	7,500.00	(450.00)	106.0
201-15-5363	.00	1,907.92	3,500.00	1,592.08	54.5
201-15-5380	380.41	3,078.61	4,000.00	921.39	77.0
201-15-5381	.00	240.10	150.00	(90.10)	160.1
201-15-5414	98.21	503.15	45,000.00	44,496.85	1.1
201-15-5530	.00	.00	5,000.00	5,000.00	.0
TOTAL TOWN CLERK	29,197.11	261,384.57	329,375.00	67,990.43	79.4

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HUMAN RESOURCES</u>					
201-16-5100	25,197.55	219,426.78	220,542.00	1,115.22	99.5
201-16-5102	8,582.97	68,552.29	68,320.00	(232.29)	100.3
201-16-5103	.00	.00	10,000.00	10,000.00	.0
201-16-5214	.00	302.47	300.00	(2.47)	100.8
201-16-5226	.00	.00	29,000.00	29,000.00	.0
201-16-5335	.00	8,614.00	8,500.00	(114.00)	101.3
201-16-5356	3,225.00	5,435.00	5,000.00	(435.00)	108.7
201-16-5363	.00	540.47	1,300.00	759.53	41.6
201-16-5380	.00	1,287.54	7,000.00	5,712.46	18.4
201-16-5580	.00	107.88	1,500.00	1,392.12	7.2
201-16-5582	2,246.47	6,428.70	15,000.00	8,571.30	42.9
201-16-5583	.00	2,793.00	2,500.00	(293.00)	111.7
201-16-5948	(125.50)	685.35	1,000.00	314.65	68.5
201-16-5949	(399.00)	69.05	1,000.00	930.95	6.9
TOTAL HUMAN RESOURCES	38,727.49	314,242.53	370,962.00	56,719.47	84.7
<u>INFORMATION TECHNOLOGY</u>					
201-17-5100	13,615.35	83,876.76	100,500.00	16,623.24	83.5
201-17-5102	4,518.41	25,945.64	39,720.00	13,774.36	65.3
201-17-5214	11.92	861.16	1,000.00	138.84	86.1
201-17-5345	956.96	44,682.68	60,000.00	15,317.32	74.5
201-17-5356	.00	19,866.25	15,000.00	(4,866.25)	132.4
201-17-5363	37.57	2,969.62	3,000.00	30.38	99.0
201-17-5380	.00	558.00	1,000.00	442.00	55.8
201-17-5381	.00	.00	50.00	50.00	.0
201-17-5384	2,736.64	35,901.42	45,000.00	9,098.58	79.8
201-17-5579	7,016.58	130,369.67	175,000.00	44,630.33	74.5
201-17-5585	.00	13,333.54	15,480.00	2,146.46	86.1
201-17-5947	1,345.76	14,810.07	13,500.00	(1,310.07)	109.7
TOTAL INFORMATION TECHNOLOGY	30,239.19	373,174.81	469,250.00	96,075.19	79.5

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING AND ZONING</u>					
201-18-5100	79,606.64	609,840.47	686,217.00	76,376.53	88.9
201-18-5102	20,535.41	149,318.98	199,070.00	49,751.02	75.0
201-18-5214	60.02	894.15	2,500.00	1,605.85	35.8
201-18-5231	.00	702.18	4,875.00	4,172.82	14.4
201-18-5233	18.95	333.89	2,250.00	1,916.11	14.8
201-18-5331	.00	682.28	1,500.00	817.72	45.5
201-18-5335	170.00	1,718.20	2,743.00	1,024.80	62.6
201-18-5350	.00	174,247.29	240,000.00	65,752.71	72.6
201-18-5355	680.00	13,325.00	20,000.00	6,675.00	66.6
201-18-5356	.00	6,308.00	30,000.00	23,692.00	21.0
201-18-5363	.00	1,133.21	393.00	(740.21)	288.4
201-18-5370	.00	.00	270.00	270.00	.0
201-18-5372	.00	448.90	525.00	76.10	85.5
201-18-5374	2,947.33	35,367.96	35,368.00	.04	100.0
201-18-5375	.00	.00	170.00	170.00	.0
201-18-5380	165.14	5,548.28	10,780.00	5,231.72	51.5
201-18-5579	.00	1,156.71	2,469.00	1,312.29	46.9
TOTAL PLANNING AND ZONING	104,183.49	1,001,025.50	1,239,130.00	238,104.50	80.8
<u>LAW ENFORCEMENT</u>					
201-21-5364	.00	1,601,787.87	2,135,717.00	533,929.13	75.0
TOTAL LAW ENFORCEMENT	.00	1,601,787.87	2,135,717.00	533,929.13	75.0
<u>PUBLIC WORKS</u>					
201-34-5100	86,194.50	740,171.20	954,170.00	213,998.80	77.6
201-34-5102	24,861.93	196,807.16	267,600.00	70,792.84	73.6
201-34-5231	206.85	18,902.96	28,000.00	9,097.04	67.5
201-34-5233	3,226.62	57,921.27	59,914.00	1,992.73	96.7
201-34-5241	.00	50.62	2,000.00	1,949.38	2.5
201-34-5335	(91.00)	8,522.50	5,500.00	(3,022.50)	155.0
201-34-5356	.00	10,340.00	30,000.00	19,660.00	34.5
201-34-5363	80.03	7,229.95	7,500.00	270.05	96.4
201-34-5370	.00	1,186.88	2,000.00	813.12	59.3
201-34-5372	(41.06)	16,710.61	16,500.00	(210.61)	101.3
201-34-5380	(1,036.60)	6,734.72	10,500.00	3,765.28	64.1
201-34-5422	.00	128.72	1,000.00	871.28	12.9
201-34-5456	.00	14,000.00	25,300.00	11,300.00	55.3
201-34-5512	.00	.00	13,064.00	13,064.00	.0
201-34-5579	.00	8,493.72	10,000.00	1,506.28	84.9
201-34-5941	(3,108.53)	3,484.44	10,000.00	6,515.56	34.8
201-34-5947	(625.43)	206.71	3,500.00	3,293.29	5.9
TOTAL PUBLIC WORKS	109,667.31	1,090,891.46	1,446,548.00	355,656.54	75.4

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CEMETERY</u>					
201-42-5382	0.00	0.00	5,000.00	5,000.00	0.0
201-42-5423	0.00	0.00	5,000.00	5,000.00	0.0
201-42-5454	0.00	0.00	7,000.00	7,000.00	0.0
TOTAL CEMETERY	0.00	0.00	17,000.00	17,000.00	0.0
<u>GEN. USE BLDGS. & COM. CENTERS</u>					
201-49-5329	0.00	0.00	2,500.00	2,500.00	0.0
201-49-5341	0.00	15,657.30	2,100.00	(13,557.30)	745.6
201-49-5342	0.00	3,526.90	4,000.00	473.10	88.2
201-49-5343	0.00	2,414.86	2,000.00	(414.86)	120.7
201-49-5344	0.00	6,474.64	30,000.00	23,525.36	21.6
201-49-5346	0.00	2,133.89	3,000.00	866.11	71.1
201-49-5367	(1,094.50)	43,545.03	40,000.00	(3,545.03)	108.9
201-49-5369	0.00	16,306.70	25,000.00	8,693.30	65.2
201-49-5370	1,421.68	6,199.49	11,700.00	5,500.51	53.0
201-49-5375	0.00	1,675.33	1,500.00	(175.33)	111.7
201-49-5398	992.75	10,905.88	10,500.00	(405.88)	103.9
201-49-5405	0.00	1,500.00	1,500.00	0.00	100.0
201-49-5513	1,000.00	1,000.00	5,000.00	4,000.00	20.0
TOTAL GEN. USE BLDGS. & COM. CENTERS	2,319.93	111,340.02	138,800.00	27,459.98	80.2
<u>ECONOMIC DEVELOPMENT</u>					
201-51-5214	0.00	10.53	200.00	189.47	5.3
201-51-5356	0.00	0.00	10,000.00	10,000.00	0.0
201-51-5379	0.00	(58.70)	2,000.00	2,058.70	(2.9)
201-51-5401	0.00	3,250.00	2,000.00	(1,250.00)	162.5
201-51-5903	0.00	40,000.00	40,000.00	0.00	100.0
TOTAL ECONOMIC DEVELOPMENT	0.00	43,201.83	54,200.00	10,998.17	79.7

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY</u>					
201-55-5100 WAGES & SALARIES	45,081.15	363,289.47	360,268.00	(3,021.47)	100.8
201-55-5101 SEASONAL	.00	12,464.93	20,000.00	7,535.07	62.3
201-55-5102 BENEFITS	9,688.43	78,618.01	78,670.00	51.99	99.9
201-55-5214 OFFICE SUPPLIES	(685.58)	7,275.45	9,000.00	1,724.55	80.8
201-55-5311 POSTAGE	.00	4.40	200.00	195.60	2.2
201-55-5321 PRINTING SERVICES	.00	518.70	1,000.00	481.30	51.9
201-55-5333 DUES	.00	155.00	200.00	45.00	77.5
201-55-5337 PROGRAMS	203.89	5,312.33	7,000.00	1,687.67	75.9
201-55-5347 STORY TIME SUPPLIES	.00	357.15	500.00	142.85	71.4
201-55-5363 R&M COMPUTER/OFFICE EQUIP.	.00	.00	750.00	750.00	.0
201-55-5380 PROFESSIONAL DEVELOPMENT	.00	3,592.01	2,500.00	(1,092.01)	143.7
201-55-5384 INTERNET SERVICE	.00	.00	2,000.00	2,000.00	.0
201-55-5387 SPECIAL EVENT SUPPLIES	.00	640.60	375.00	(265.60)	170.8
201-55-5579 SOFTWARE LICENSE/SUPPORT	(59.98)	2,809.66	10,000.00	7,190.34	28.1
201-55-5792 MULTI MEDIA	36.08	2,402.85	3,500.00	1,097.15	68.7
201-55-5793 E-BOOKS - SUBSCRIPTION/MISC.	.00	3,750.00	5,500.00	1,750.00	68.2
201-55-5900 LIBRARY BOOKS	(70.85)	17,805.39	18,000.00	194.61	98.9
201-55-5901 LIBRARY SHELVING & FURNISHINGS	.00	1,524.94	2,000.00	475.06	76.3
201-55-5902 COURIER SERVICE	.00	1,927.36	2,500.00	572.64	77.1
201-55-5903 GRANT PROGRAMS EXPENDITURES	.00	5,895.00	11,000.00	5,105.00	53.6
TOTAL LIBRARY	54,193.14	508,343.25	534,963.00	26,619.75	95.0
<u>TRANSFERS-OUT</u>					
201-56-5001 TRANSFER TO CAPITAL PROJECTS F	.00	.00	207,500.00	207,500.00	.0
201-56-5208 TRANSFER TO WATER FUND	.00	.00	690,000.00	690,000.00	.0
201-56-5209 TRANSFER TO SEWER FUND	.00	.00	380,000.00	380,000.00	.0
TOTAL TRANSFERS-OUT	.00	.00	1,277,500.00	1,277,500.00	.0
TOTAL FUND EXPENDITURES	525,079.53	7,124,265.65	10,038,246.00	2,913,980.35	71.0
NET REVENUE OVER EXPENDITURES	(76,869.38)	2,224,018.65	(1,258,077.00)	(3,482,095.65)	176.8

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAX REVENUE</u>					
203-01-3130 SALES TAX	65,197.98	797,225.93	726,750.00	(70,475.93)	109.7
203-01-3140 USE TAX-BUILDING MATERIALS	.00	28,556.75	.00	(28,556.75)	.0
203-01-3315 MOTOR VEHICLE USE TAX	45,223.84	778,742.83	888,407.00	109,664.17	87.7
203-01-3335 HIGHWAY USERS TAX	30,523.40	536,801.95	376,552.00	(160,249.95)	142.6
TOTAL TAX REVENUE	140,945.22	2,141,327.46	1,991,709.00	(149,618.46)	107.5
<u>LICENSES & PERMITS</u>					
203-04-3343 STREET CUT PERMITS	.00	70,084.81	15,000.00	(55,084.81)	467.2
203-04-3350 DEVELOPER ROAD FEE ESCROW	600.00	7,401.95	24,000.00	16,598.05	30.8
203-04-3376 BP ROAD IMPACT FEE	1,100.00	75,751.37	159,600.00	83,848.63	47.5
TOTAL LICENSES & PERMITS	1,700.00	153,238.13	198,600.00	45,361.87	77.2
<u>FEES FOR SERVICE</u>					
203-05-3420 LAND USE FEES	1,652.36	7,321.40	.00	(7,321.40)	.0
TOTAL FEES FOR SERVICE	1,652.36	7,321.40	.00	(7,321.40)	.0
<u>MISCELLANEOUS REVENUE</u>					
203-08-3350 GRANTS	.00	.00	3,580,269.00	3,580,269.00	.0
203-08-3610 INVESTMENT EARNINGS	6,921.53	87,695.79	65,000.00	(22,695.79)	134.9
203-08-3910 SALE OF ASSETS	47.00	1,871.86	1,000.00	(871.86)	187.2
TOTAL MISCELLANEOUS REVENUE	6,968.53	89,567.65	3,646,269.00	3,556,701.35	2.5
TOTAL FUND REVENUE	151,266.11	2,391,454.64	5,836,578.00	3,445,123.36	41.0

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING</u>					
203-34-5100 WAGES & SALARIES	57,247.24	491,013.51	482,745.00	(8,268.51)	101.7
203-34-5102 BENEFITS	23,026.09	176,467.24	184,272.00	7,804.76	95.8
203-34-5110 ON-CALL STIPEND	1,000.00	7,800.00	8,600.00	800.00	90.7
203-34-5233 R&M- MACHINERY & EQUIP. PARTS	105.00	525.92	3,567.00	3,041.08	14.7
203-34-5240 STREET PAINT, SIGNS, & PARTS	1,440.44	15,467.56	40,000.00	24,532.44	38.7
203-34-5241 SHOP SUPPLIES	.00	570.30	.00	(570.30)	.0
203-34-5341 ELECTRICITY FOR STREET LIGHTS	.00	186,726.73	210,000.00	23,273.27	88.9
203-34-5342 WATER	.00	653.87	15,000.00	14,346.13	4.4
203-34-5344 NATURAL GAS	.00	5,003.30	.00	(5,003.30)	.0
203-34-5370 SAFETY WORKWEAR & EQUIPMENT	.00	2,073.62	5,000.00	2,926.38	41.5
203-34-5397 WEED CONTROL	.00	756.26	6,000.00	5,243.74	12.6
203-34-5422 SMALL TOOLS	(6,813.64)	2,654.59	9,000.00	6,345.41	29.5
203-34-5424 STREET CONSTRUCTION MATERIAL	(341.30)	9,688.84	10,000.00	311.16	96.9
203-34-5426 WEATHER RESPONSE MANAGEMENT	1,029.49	1,029.49	8,000.00	6,970.51	12.9
203-34-5427 SNOW MANAGEMENT MATERIALS	.00	9,891.29	30,000.00	20,108.71	33.0
203-34-5428 STREET MAINTENANCE	.00	2,483.87	35,000.00	32,516.13	7.1
203-34-5458 R&M LANDSCAPE	4,875.00	4,875.00	5,000.00	125.00	97.5
203-34-5533 EQUIPMENT RENTAL	50.66	2,131.30	3,000.00	868.70	71.0
203-34-5941 SAFETY & FIRST AID KITS	(17.88)	2,550.08	4,900.00	2,349.92	52.0
TOTAL OPERATING	81,601.10	922,362.77	1,060,084.00	137,721.23	87.0
<u>TRANSFERS - OUT</u>					
203-56-5000 TRANSFER TO GENERAL FUND	.00	.00	455,501.00	455,501.00	.0
203-56-5001 TRANSFER TO CAPITAL PROJECTS F	.00	.00	5,509,000.00	5,509,000.00	.0
TOTAL TRANSFERS - OUT	.00	.00	5,964,501.00	5,964,501.00	.0
TOTAL FUND EXPENDITURES	81,601.10	922,362.77	7,024,585.00	6,102,222.23	13.1
NET REVENUE OVER EXPENDITURES	69,665.01	1,469,091.87	(1,188,007.00)	(2,657,098.87)	123.7

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONTRIBUTED CAPITAL</u>					
204-02-3444	BP RAW WATER FEE	31,025.00	1,062,838.00	3,350,000.00	2,287,162.00 31.7
204-02-3446	TAP FEES	11,507.00	385,480.00	1,242,734.00	857,254.00 31.0
	TOTAL CONTRIBUTED CAPITAL	42,532.00	1,448,318.00	4,592,734.00	3,144,416.00 31.5
<u>OPERATING REVENUE</u>					
204-03-3441	WATER SALES	320,209.59	4,928,018.59	5,465,968.00	537,949.41 90.2
204-03-3442	MUNICIPAL UTILITIES FEES	6,190.00	93,162.81	51,800.00	(41,362.81) 179.9
204-03-3443	HYDRANT WATER SALES	(900.00)	22,069.84	.00	(22,069.84) .0
204-03-3445	RAW WATER LEASES	.00	1,938.00	10,000.00	8,062.00 19.4
204-03-3447	BULK WATER SALES	2,994.79	55,813.63	25,000.00	(30,813.63) 223.3
204-03-3448	WATER METER FEE	.00	750.00	.00	(750.00) .0
	TOTAL OPERATING REVENUE	328,494.38	5,101,752.87	5,552,768.00	451,015.13 91.9
<u>NON-OPERATING REVENUE</u>					
204-04-3610	INVESTMENT EARNINGS	18,858.24	240,727.47	178,078.00	(62,649.47) 135.2
204-04-3650	LOAN PROCEEDS	.00	10,000.00	.00	(10,000.00) .0
204-04-3690	MISCELLANEOUS REVENUE	.00	9,165.54	.00	(9,165.54) .0
204-04-3910	SALE OF ASSETS	.00	782.00	1,000.00	218.00 78.2
	TOTAL NON-OPERATING REVENUE	18,858.24	260,675.01	179,078.00	(81,597.01) 145.6
<u>OTHER FINANCING SOURCES</u>					
204-05-3420	LAND USE FEES	550.79	2,440.47	.00	(2,440.47) .0
	TOTAL OTHER FINANCING SOURCES	550.79	2,440.47	.00	(2,440.47) .0
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204-09-3380	TRANS IN FROM GENERAL FUND	.00	.00	690,000.00	690,000.00 .0
	TOTAL SOURCE 09	.00	.00	690,000.00	690,000.00 .0
	TOTAL FUND REVENUE	390,435.41	6,813,186.35	11,014,580.00	4,201,393.65 61.9

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING</u>					
204-34-5100	WAGES & SALARIES	61,314.90	475,385.03	542,834.00	67,448.97 87.6
204-34-5102	BENEFITS	24,110.74	176,230.39	209,984.00	33,753.61 83.9
204-34-5110	ON-CALL STIPEND	1,350.00	11,150.00	11,800.00	650.00 94.5
204-34-5221	CHEMICALS	17,288.64	209,848.02	300,000.00	90,151.98 70.0
204-34-5227	PROPANE	9,418.97	45,604.84	50,000.00	4,395.16 91.2
204-34-5229	PERMIT AND PROGRAM FEES	.00	2,270.70	3,000.00	729.30 75.7
204-34-5231	FUEL, OIL & GREASE	.00	5,824.20	10,500.00	4,675.80 55.5
204-34-5233	R&M- MACHINERY & EQUIP. PARTS	527.39	12,494.55	18,963.00	6,468.45 65.9
204-34-5241	SHOP SUPPLIES	(22.97)	1,081.33	2,500.00	1,418.67 43.3
204-34-5321	UTILITY BILLING PRINTING	.00	30,319.42	25,000.00	(5,319.42) 121.3
204-34-5334	WATER TESTING	435.25	23,148.05	90,000.00	66,851.95 25.7
204-34-5339	ON-LINE UTILITY BILL PAY-FEES	30.47	37,201.09	32,500.00	(4,701.09) 114.5
204-34-5341	ELECTRICITY	.00	123,121.72	120,000.00	(3,121.72) 102.6
204-34-5345	TELEPHONE SERVICE	.00	802.91	925.00	122.09 86.8
204-34-5352	WATER RESOURCE LEGAL SERVICES	.00	18,436.00	35,000.00	16,564.00 52.7
204-34-5353	WATER EFFICIENCY PROGRAM	.00	6,253.39	15,000.00	8,746.61 41.7
204-34-5356	PROFESSIONAL SERVICES	.00	32,589.66	45,000.00	12,410.34 72.4
204-34-5363	R&M COMPUTER EQUIPMENT	.00	9,053.14	7,000.00	(2,053.14) 129.3
204-34-5370	SAFETY WORKWEAR & EQUIPMENT	(133.14)	4,516.97	10,000.00	5,483.03 45.2
204-34-5380	PROFESSIONAL DEVELOPMENT	364.00	7,260.63	12,000.00	4,739.37 60.5
204-34-5384	INTERNET SERVICE	194.85	2,335.77	2,000.00	(335.77) 116.8
204-34-5422	SMALL TOOLS	180.38	4,920.57	7,000.00	2,079.43 70.3
204-34-5423	CONSTRUCTION MATERIAL	.00	6,105.46	3,000.00	(3,105.46) 203.5
204-34-5430	DISTRIBUTION SYS EMR REPAIR	.00	3,507.96	15,000.00	11,492.04 23.4
204-34-5433	R&M PLANT	2,247.81	79,690.37	70,000.00	(9,690.37) 113.8
204-34-5434	R&M DISTRIBUTION	815.71	46,724.11	70,000.00	23,275.89 66.8
204-34-5437	R&M SCADA	.00	14,499.00	50,000.00	35,501.00 29.0
204-34-5440	SLUDGE REMOVAL	.00	1,468.00	125,000.00	123,532.00 1.2
204-34-5455	LAB SUPPLIES	(155.13)	7,262.66	17,000.00	9,737.34 42.7
204-34-5513	INSURANCE DEDUCTIBLE	.00	.00	5,000.00	5,000.00 .0
204-34-5533	EQUIPMENT RENTAL	(3,206.36)	3,533.18	2,500.00	(1,033.18) 141.3
204-34-5579	SOFTWARE SUBSCRIPTIONS	.00	20,521.05	25,000.00	4,478.95 82.1
204-34-5593	NPIC WATER LEASE AGREEMENT	.00	1,074,260.06	2,909,000.00	1,834,739.94 36.9
204-34-5597	RAW WATER FEES AND ASSESSMENTS	.00	16,783.00	20,000.00	3,217.00 83.9
204-34-5903	WATER METERS - NEW HOMES	.00	13,320.00	16,000.00	2,680.00 83.3
204-34-5941	SAFETY & FIRST AID KITS	45.08	2,362.09	3,250.00	887.91 72.7
204-34-5969	LAB EQUIPMENT	5,048.30	25,186.28	25,000.00	(186.28) 100.8
	TOTAL OPERATING	119,854.89	2,555,071.60	4,906,756.00	2,351,684.40 52.1
<u>TRANSFER</u>					
204-56-5000	TRANSFER TO GENERAL FUND	.00	.00	527,394.00	527,394.00 .0
204-56-5001	TRANSFER TO CAPITAL PROJECTS F	.00	.00	4,070,000.00	4,070,000.00 .0
	TOTAL TRANSFER	.00	.00	4,597,394.00	4,597,394.00 .0

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>						
204-90-5630	D19AX116 LOAN PRINCIPAL (WTP)	.00	1,109,550.00	1,109,550.00	.00	100.0
204-90-5631	D19AX116 LOAN INTEREST (WTP)	.00	352,466.24	352,466.00	(.24)	100.0
TOTAL DEBT SERVICE		.00	1,462,016.24	1,462,016.00	(.24)	100.0
TOTAL FUND EXPENDITURES		119,854.89	4,017,087.84	10,966,166.00	6,949,078.16	36.6
NET REVENUE OVER EXPENDITURES		270,580.52	2,796,098.51	48,414.00	(2,747,684.51)	5775.4

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONTRIBUTED CAPITAL</u>					
205-02-3350 DEVELOPER SEWER FEE ESCROW	763.00	20,601.00	30,520.00	9,919.00	67.5
205-02-3446 TAP FEES	9,977.00	339,342.00	1,129,400.00	790,058.00	30.1
TOTAL CONTRIBUTED CAPITAL	10,740.00	359,943.00	1,159,920.00	799,977.00	31.0
<u>OPERATING REVENUE</u>					
205-03-3445 SEWER USER FEES	216,620.89	2,580,752.42	2,395,711.00	(185,041.42)	107.7
TOTAL OPERATING REVENUE	216,620.89	2,580,752.42	2,395,711.00	(185,041.42)	107.7
<u>NON-OPERATING REVENUE</u>					
205-04-3610 INVESTMENT EARNINGS	16,677.56	214,205.62	250,000.00	35,794.38	85.7
205-04-3650 BOND/LOAN PROCEEDS	1,000,000.00	9,519,161.91	1,130,005.00	(8,389,156.91)	842.4
205-04-3675 INTERGOVERNMENTAL GRANTS/LOANS	.00	.00	137,500.00	137,500.00	.0
205-04-3910 SALE OF ASSETS	.00	215.00	.00	(215.00)	.0
TOTAL NON-OPERATING REVENUE	1,016,677.56	9,733,582.53	1,517,505.00	(8,216,077.53)	641.4
<u>SOURCE 05</u>					
205-05-3420 LAND USE FEES	1,927.76	8,541.64	.00	(8,541.64)	.0
TOTAL SOURCE 05	1,927.76	8,541.64	.00	(8,541.64)	.0
<u>SOURCE 09</u>					
205-09-3380 TRANS IN FROM GENERAL FUND	.00	.00	380,000.00	380,000.00	.0
TOTAL SOURCE 09	.00	.00	380,000.00	380,000.00	.0
TOTAL FUND REVENUE	1,245,966.21	12,682,819.59	5,453,136.00	(7,229,683.59)	232.6

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
<u>OPERATING</u>						
205-34-5100	WAGES & SALARIES	54,740.65	540,253.56	503,809.00 (36,444.56)	107.2	
205-34-5102	BENEFITS	21,072.42	194,068.96	176,201.00 (17,867.96)	110.1	
205-34-5110	ON-CALL STIPEND	1,550.00	12,650.00	11,800.00 (850.00)	107.2	
205-34-5221	CHEMICALS	.00	35,237.45	35,000.00 (237.45)	100.7	
205-34-5228	PERMIT AND PROGRAM FEES	92.00	3,464.06	5,000.00 1,535.94	69.3	
205-34-5231	FUEL, OIL & GREASE	27.60	5,585.97	10,000.00 4,414.03	55.9	
205-34-5233	R&M- MACHINERY & EQUIP. PARTS	549.74	26,527.46	52,118.00 25,590.54	50.9	
205-34-5241	SHOP SUPPLIES	.00	714.64	1,500.00 785.36	47.6	
205-34-5321	UTILITY BILLING PRINTING	.00	21,032.21	18,000.00 (3,032.21)	116.9	
205-34-5339	ON-LINE UTILITY BILL PAY FEES	21.69	26,363.81	22,500.00 (3,863.81)	117.2	
205-34-5341	ELECTRICITY	.00	211,518.54	350,000.00 138,481.46	60.4	
205-34-5342	WATER	.00	3,814.58	8,500.00 4,685.42	44.9	
205-34-5344	NATURAL GAS	.00	41,509.18	20,000.00 (21,509.18)	207.6	
205-34-5345	TELEPHONE SERVICE	170.51	2,020.14	.00 (2,020.14)	.0	
205-34-5356	PROFESSIONAL SERVICES	.00	.00	25,000.00 25,000.00	.0	
205-34-5363	R&M COMPUTER EQUIPMENT	.00	3,473.51	5,000.00 1,526.49	69.5	
205-34-5370	SAFETY WORKWEAR & EQUIPMENT	43.43	5,007.73	20,000.00 14,992.27	25.0	
205-34-5380	PROFESSIONAL DEVELOPMENT	.00	6,501.99	11,500.00 4,998.01	56.5	
205-34-5384	INTERNET SERVICE	140.00	4,214.72	6,500.00 2,285.28	64.8	
205-34-5422	SMALL TOOLS	10.97	1,707.56	10,000.00 8,292.44	17.1	
205-34-5423	CONSTRUCTION MATERIAL	.00	.00	3,000.00 3,000.00	.0	
205-34-5431	R&M PUMPS	360.00	23,533.25	25,000.00 1,466.75	94.1	
205-34-5432	R&M SCADA	.00	2,645.00	25,000.00 22,355.00	10.6	
205-34-5433	R&M PLANT	3,281.65	56,306.74	50,000.00 (6,306.74)	112.6	
205-34-5434	R&M COLLECTIONS	(239.91)	7,607.19	15,000.00 7,392.81	50.7	
205-34-5440	SLUDGE DISPOSAL	734.00	41,856.00	50,000.00 8,144.00	83.7	
205-34-5455	LAB SUPPLIES	(1,268.08)	6,061.06	12,000.00 5,938.94	50.5	
205-34-5512	INSURANCE-PROPERTY RELATED	.00	.00	5,870.00 5,870.00	.0	
205-34-5513	INSURANCE DEDUCTIBLE	.00	.00	5,000.00 5,000.00	.0	
205-34-5533	EQUIPMENT RENTAL	.00	.00	2,500.00 2,500.00	.0	
205-34-5554	SEWER TESTING	329.00	41,202.95	45,000.00 3,797.05	91.6	
205-34-5579	SOFTWARE SUBSCRIPTIONS & SUPP.	.00	33,394.47	45,000.00 11,605.53	74.2	
205-34-5941	SAFETY & FIRST AID KITS	150.73	4,971.71	3,000.00 (1,971.71)	165.7	
205-34-5969	LAB EQUIPMENT	683.60	997.13	7,000.00 6,002.87	14.2	
	TOTAL OPERATING	82,450.00	1,364,241.57	1,585,798.00	221,556.43	86.0
<u>TRANSFERS - OUT</u>						
205-56-5000	TRANSFER TO GENERAL FUND	.00	.00	527,394.00 527,394.00	.0	
205-56-5001	TRANSFER TO CAPITAL PROJECTS F	.00	.00	2,177,500.00 2,177,500.00	.0	
	TOTAL TRANSFERS - OUT	.00	.00	2,704,894.00	2,704,894.00	.0

TOWN OF WELLINGTON
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>					
205-90-5618 W22AX116 LOAN PRINCIPAL (WRF)	.00	968,724.00	968,724.00	.00	100.0
205-90-5619 W22AX116 LOAN INTEREST (WRF)	.00	1,374,980.04	1,374,980.00	(.04)	100.0
205-90-5621 W22F467 LOAN PRINCIPAL (WRF)	.00	83,192.17	83,192.00	(.17)	100.0
205-90-5622 W22F467 LOAN INTEREST (WRF)	.00	42,752.55	42,753.00	.45	100.0
TOTAL DEBT SERVICE	.00	2,469,648.76	2,469,649.00	.24	100.0
TOTAL FUND EXPENDITURES	82,450.00	3,833,890.33	6,760,341.00	2,926,450.67	56.7
NET REVENUE OVER EXPENDITURES	1,163,516.21	8,848,929.26	(1,307,205.00)	(10,156,134.26)	676.9

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

DRAINAGE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONTRIBUTED CAPITAL</u>					
207-02-3451 TOW STRM DRN BP IMPACT	400.00	21,760.16	43,200.00	21,439.84	50.4
207-02-3453 AUTH STORM DRN BP IMPACT	440.00	33,440.33	47,520.00	14,079.67	70.4
TOTAL CONTRIBUTED CAPITAL	840.00	55,200.49	90,720.00	35,519.51	60.9
<u>OPERATING REVENUE</u>					
207-03-3449 TOW STORM DRAIN UTILITY FEES	23,741.97	279,441.71	273,138.00	(6,303.71)	102.3
207-03-3452 AUTH STORM DRAIN UTILITY FEES	36,195.58	427,436.58	413,779.00	(13,657.58)	103.3
TOTAL OPERATING REVENUE	59,937.55	706,878.29	686,917.00	(19,961.29)	102.9
<u>FEES FOR SERVICE</u>					
207-05-3420 LAND USE FEES	1,927.76	8,541.64	.00	(8,541.64)	.0
TOTAL FEES FOR SERVICE	1,927.76	8,541.64	.00	(8,541.64)	.0
<u>MISCELLANEOUS REVENUE</u>					
207-08-3364 GRANT	.00	.00	888,817.00	888,817.00	.0
207-08-3610 INVESTMENT EARNINGS	3,784.49	47,949.63	35,000.00	(12,949.63)	137.0
207-08-3690 MISCELLANEOUS REVENUE	.00	100.00	.00	(100.00)	.0
TOTAL MISCELLANEOUS REVENUE	3,784.49	48,049.63	923,817.00	875,767.37	5.2
TOTAL FUND REVENUE	66,489.80	818,670.05	1,701,454.00	882,783.95	48.1

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

DRAINAGE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING</u>					
207-34-5231 FUEL, OIL & GREASE	.00	2,321.24	2,600.00	278.76	89.3
207-34-5321 UTILITY BILLING PRINTING	.00	7,594.96	6,500.00	(1,094.96)	116.9
207-34-5339 ON-LINE UTILITY BILL PAY-FEE	7.84	9,524.11	8,000.00	(1,524.11)	119.1
207-34-5341 ELECTRICITY	.00	589.85	600.00	10.15	98.3
207-34-5356 PROFESSIONAL SERVICES	.00	.00	20,000.00	20,000.00	.0
207-34-5459 R&M DRAINAGE FACILITIES	.00	13,125.23	30,000.00	16,874.77	43.8
207-34-5522 AUTHORITY UTILITIES PAYMENTS	.00	421,416.61	413,779.00	(7,637.61)	101.9
207-34-5524 AUTHORITY IMPACT FEES	.00	18,040.00	47,520.00	29,480.00	38.0
207-34-5533 EQUIPMENT RENTAL	.00	.00	1,000.00	1,000.00	.0
TOTAL OPERATING	7.84	472,612.00	529,999.00	57,387.00	89.2
<u>TRANSFERS - OUT</u>					
207-56-5000 TRANSFER TO GENERAL FUND	.00	.00	177,352.00	177,352.00	.0
207-56-5001 TRANSFER TO CAPITAL PROJECTS F	.00	.00	1,158,534.00	1,158,534.00	.0
TOTAL TRANSFERS - OUT	.00	.00	1,335,886.00	1,335,886.00	.0
TOTAL FUND EXPENDITURES	7.84	472,612.00	1,865,885.00	1,393,273.00	25.3
NET REVENUE OVER EXPENDITURES	66,481.96	346,058.05	(164,431.00)	(510,489.05)	210.5

TOWN OF WELLINGTON
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
209-08-3610 INVESTMENT EARNINGS	2,974.58	33,907.92	51,500.00	17,592.08	65.8
209-08-3701 LOTTERY RECEIPTS	.00	508,828.33	.00	(508,828.33)	.0
TOTAL MISCELLANEOUS REVENUE	<u>2,974.58</u>	<u>542,736.25</u>	<u>51,500.00</u>	<u>(491,236.25)</u>	<u>1053.9</u>
TOTAL FUND REVENUE	<u>2,974.58</u>	<u>542,736.25</u>	<u>51,500.00</u>	<u>(491,236.25)</u>	<u>1053.9</u>
NET REVENUE OVER EXPENDITURES	<u>2,974.58</u>	<u>542,736.25</u>	<u>51,500.00</u>	<u>(491,236.25)</u>	<u>1053.9</u>

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

PARK FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAX REVENUE</u>						
210-01-3130	SALES TAX	53,353.50	667,290.72	594,721.00	(72,569.72)	112.2
210-01-3140	USE TAX BUILDING MATERIALS	.00	23,368.87	136,000.00	112,631.13	17.2
210-01-3315	MOTOR VEHICLE USE TAX	9,262.71	144,605.18	181,963.00	37,357.82	79.5
210-01-3700	OPEN SPACE SALES TAX	37,018.77	440,841.49	413,948.00	(26,893.49)	106.5
TOTAL TAX REVENUE		99,634.98	1,276,106.26	1,326,632.00	50,525.74	96.2
<u>BUILDING PERMITS</u>						
210-02-3381	TRAIL IMPACT FEE	450.00	12,600.00	48,600.00	36,000.00	25.9
210-02-3620	BP PARK IMPACT FEE	1,000.00	28,000.00	108,000.00	80,000.00	25.9
TOTAL BUILDING PERMITS		1,450.00	40,600.00	156,600.00	116,000.00	25.9
<u>RECREATION PROGRAM FEES</u>						
210-05-3174	FIELD RENTALS	.00	10,250.00	.00	(10,250.00)	.0
210-05-3175	RECREATION FEES	3,481.99	130,576.32	108,600.00	(21,976.32)	120.2
210-05-3177	BATTING CAGES FEES/SALES	.00	2,900.00	.00	(2,900.00)	.0
210-05-3178	CARD PROCESSING FEE RECOVERY	125.90	2,258.39	.00	(2,258.39)	.0
TOTAL RECREATION PROGRAM FEES		3,607.89	145,984.71	108,600.00	(37,384.71)	134.4
<u>MISCELLANEOUS REVENUE</u>						
210-08-3190	WCP VETERANS MEMORIAL PLAZA	.00	2,111.00	.00	(2,111.00)	.0
210-08-3505	MISC. GRANTS / CONTRIBUTIONS	.00	40,215.00	.00	(40,215.00)	.0
210-08-3610	INVESTMENT EARNINGS	9,954.99	126,084.63	95,000.00	(31,084.63)	132.7
210-08-3690	MISCELLANEOUS REVENUE	.00	5,000.00	.00	(5,000.00)	.0
210-08-3910	SALE OF ASSETS	.00	2,433.00	.00	(2,433.00)	.0
210-08-3913	PARKS & REC SPONSORSHIPS	100.00	1,450.00	.00	(1,450.00)	.0
TOTAL MISCELLANEOUS REVENUE		10,054.99	177,293.63	95,000.00	(82,293.63)	186.6
TOTAL FUND REVENUE		114,747.86	1,639,984.60	1,686,832.00	46,847.40	97.2

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

PARK FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING</u>					
210-34-5100	WAGES & SALARIES	32,757.23	289,156.62	277,156.00 (	12,000.62) 104.3
210-34-5101	SEASONALS - PARKS	.00	4,268.65	33,000.00	28,731.35 12.9
210-34-5102	BENEFITS	14,928.05	113,634.32	100,690.00 (	12,944.32) 112.9
210-34-5110	ON-CALL STIPEND	1,000.00	5,600.00	5,200.00 (	400.00) 107.7
210-34-5111	VANDALISM	.00 (	8,241.76)	1,000.00	9,241.76 (824.2)
210-34-5112	HORTICULTURE	.00	1,498.87	3,000.00	1,501.13 50.0
210-34-5221	POND CHEMICALS	.00	2,997.51	3,000.00	2.49 99.9
210-34-5231	FUEL, OIL & GREASE	(43.92)	13,860.05	9,000.00 (	4,860.05) 154.0
210-34-5233	R&M- MACHINERY & EQUIP. PARTS	(1,231.97)	21,980.75	23,813.00	1,832.25 92.3
210-34-5237	IRRIG. SYS. SUPPLIES/REPAIRS	2,553.62	33,661.91	38,000.00	4,338.09 88.6
210-34-5239	WELLS & WELL HOUSES	1,254.12	10,005.53	8,000.00 (	2,005.53) 125.1
210-34-5241	SHOP SUPPLIES	(1.58)	1,231.61	2,100.00	868.39 58.7
210-34-5252	TREE REPLACEMENT & TRIMMING	.00	15,690.00	30,000.00	14,310.00 52.3
210-34-5253	TREE SPRAYING	.00	4,899.00	20,000.00	15,101.00 24.5
210-34-5254	R&M PARKS & PLAYGROUND	6,534.89	30,932.31	32,000.00	1,067.69 96.7
210-34-5256	SPLASH PAD CHEMICALS	61.72	1,695.11	1,100.00 (	595.11) 154.1
210-34-5341	IRRIGATION ELECTRICITY	91.23	7,081.00	4,500.00 (	2,581.00) 157.4
210-34-5342	WATER	.00	25,363.74	50,000.00	24,636.26 50.7
210-34-5343	SEWER	.00	1,623.44	1,000.00 (	623.44) 162.3
210-34-5344	NATURAL GAS	.00	3,269.85	1,000.00 (	2,269.85) 327.0
210-34-5346	STORM DRAINAGE	.00	3,199.13	1,250.00 (	1,949.13) 255.9
210-34-5356	PROFESSIONAL SERVICES	.00	1,797.63	2,000.00	202.37 89.9
210-34-5365	TOILET RENTAL	2,550.00	27,085.93	27,730.00	644.07 97.7
210-34-5366	SERVICES - PARKS & LAWN CARE	.00	61,724.00	70,000.00	8,276.00 88.2
210-34-5370	SAFETY WORKWEAR & EQUIPMENT	695.68	1,120.86	1,200.00	79.14 93.4
210-34-5372	UNIFORMS	1,083.82	1,928.65	2,500.00	571.35 77.2
210-34-5380	PROFESSIONAL DEVELOPMENT	805.12	4,746.84	5,000.00	253.16 94.9
210-34-5397	WEED CONTROL	.00	327.30	250.00 (	77.30) 130.9
210-34-5422	SMALL TOOLS	(891.74)	10,250.55	10,000.00 (	250.55) 102.5
210-34-5423	SAND, GRAVEL, MULCH, SEED	3,154.50	6,564.58	10,000.00	3,435.42 65.7
210-34-5512	INSURANCE-PROPERTY RELATED	.00	.00	20,028.00	20,028.00 .0
210-34-5513	INSURANCE DEDUCTIBLE	.00	.00	5,000.00	5,000.00 .0
210-34-5533	EQUIPMENT RENTAL	.00	1,403.80	3,000.00	1,596.20 46.8
210-34-5941	SAFETY & FIRST AID KITS	298.01	1,846.39	4,000.00	2,153.61 46.2
210-34-5942	MINOR PARK IMPROVEMENTS	(891.14)	56,654.32	65,000.00	8,345.68 87.2
	TOTAL OPERATING	64,707.64	758,858.49	870,517.00	111,658.51 87.2

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

PARK FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
210-51-5100	WAGES & SALARIES	32,824.78	278,424.31	275,846.00 (2,578.31)	100.9
210-51-5101	SEASONALS - REC	4,847.46	73,328.23	85,000.00	11,671.77 86.3
210-51-5102	BENEFITS	14,460.22	113,197.77	106,100.00 (7,097.77)	106.7
210-51-5110	ON-CALL STIPEND	600.00	4,800.00	5,200.00	400.00 92.3
210-51-5130	START SMART BASEBALL	.00	800.00	800.00	.00 100.0
210-51-5131	START SMART BASKETBALL	.00	640.00	640.00	.00 100.0
210-51-5132	START SMART FLAG FOOTBALL	.00	960.00	960.00	.00 100.0
210-51-5133	START SMART SOCCER	.00	1,800.00	1,800.00	.00 100.0
210-51-5135	YOUTH SPORTS APPAREL	.00	4,514.79	5,100.00	585.21 88.5
210-51-5140	YOUTH SOCCER	.00	2,569.55	3,500.00	930.45 73.4
210-51-5142	YOUTH FOOTBALL	.00	1,064.92	1,500.00	435.08 71.0
210-51-5144	YOUTH BASEBALL	.00	6,509.82	7,000.00	490.18 93.0
210-51-5145	YOUTH SOFTBALL	.00	7,481.74	3,500.00 (3,981.74)	213.8
210-51-5146	YOUTH BASKETBALL	.00	91.24	1,025.00	933.76 8.9
210-51-5148	YOUTH VOLLEYBALL	(160.00)	2,149.38	1,500.00 (649.38)	143.3
210-51-5149	YOUTH TENNIS	.00	93.12	500.00	406.88 18.6
210-51-5155	EXTERNAL PROGRAMMING SUBSIDY	.00	.00	4,000.00	4,000.00 .0
210-51-5156	SENIOR PROGRAMS	.00	.00	2,000.00	2,000.00 .0
210-51-5157	ADULT BASKETBALL	.00	.00	800.00	800.00 .0
210-51-5158	ADULT KICKBALL	.00	.00	500.00	500.00 .0
210-51-5161	ADULT TENNIS	.00	202.14	500.00	297.86 40.4
210-51-5162	ADULT SOFTBALL	.00	4,681.05	3,500.00 (1,181.05)	133.7
210-51-5164	ADULT VOLLEYBALL	307.70	927.70	1,000.00	72.30 92.8
210-51-5165	NCSO REFEREES ADMIN FEE	.00	6,875.00	8,000.00	1,125.00 85.9
210-51-5166	INSTRUCTOR/OFFICIAL FEES	1,535.00	24,502.00	30,000.00	5,498.00 81.7
210-51-5168	COMPUTER EQUIP./SOFTWARE	108.46	15,084.64	17,000.00	1,915.36 88.7
210-51-5181	REC. PROG. SUPPLIES/EXP.	(87.58)	14,329.32	14,000.00 (329.32)	102.4
210-51-5183	BATTING CAGES - MAINT. & OPER.	(336.92)	6,603.08	11,000.00	4,396.92 60.0
210-51-5185	BALL FIELD/CAGE ELECTRICITY	.00	21,388.55	15,500.00 (5,888.55)	138.0
210-51-5186	INFIELD MIX	.00	6,385.60	10,000.00	3,614.40 63.9
210-51-5190	YOGA CLASSES	.00	296.20	500.00	203.80 59.2
210-51-5223	OPERATING SUPPLIES	49.43	1,728.64	2,000.00	271.36 86.4
210-51-5335	DUES & SUBSCRIPTIONS	(945.00)	1,151.40	2,590.00	1,438.60 44.5
210-51-5372	STAFF UNIFORMS	(1,373.79)	970.79	2,750.00	1,779.21 35.3
210-51-5380	PROFESSIONAL DEVELOPMENT	1,196.25	4,824.72	5,000.00	175.28 96.5
210-51-5392	GYM RENTAL	.00	8,001.00	12,000.00	3,999.00 66.7
210-51-5401	MARKETING SERVICES	30.96	7,028.75	10,000.00	2,971.25 70.3
210-51-5513	INSURANCE DEDUCTIBLE	.00	.00	5,000.00	5,000.00 .0
	TOTAL RECREATION	53,056.97	623,405.45	657,611.00	34,205.55 94.8
<u>TRANSFERS - OUT</u>					
210-56-5000	TRANSFER TO GENERAL FUND	.00	.00	258,796.00	258,796.00 .0
210-56-5001	TRANSFER TO CAPITAL PROJECTS	.00	.00	260,000.00	260,000.00 .0
	TOTAL TRANSFERS - OUT	.00	.00	518,796.00	518,796.00 .0

TOWN OF WELLINGTON
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

PARK FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>						
210-90-5630	WCP - PRINCIPAL	.00	244,173.20	253,000.00	8,826.80	96.5
210-90-5632	WCP - INTEREST	.00	2,868.13	16,500.00	13,631.87	17.4
TOTAL DEBT SERVICE		.00	247,041.33	269,500.00	22,458.67	91.7
TOTAL FUND EXPENDITURES		117,764.61	1,629,305.27	2,316,424.00	687,118.73	70.3
NET REVENUE OVER EXPENDITURES		(3,016.75)	10,679.33	(629,592.00)	(640,271.33)	1.7

TOWN OF WELLINGTON
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

CAPITAL PROJECTS FUND

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

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL EXPENDITURES</u>					
211-80-4007 NEWER SUBDIVISON SEAL COAT	.00	75,000.00	150,000.00	75,000.00	50.0
211-80-4009 PAVEMENT STUDY	.00	.00	65,000.00	65,000.00	.0
211-80-4010 WATER PLANT EXPANSION CONSTRUC	(260.00)	955.50	.00	(955.50)	.0
211-80-4014 WILSON WELL IMPROVEMENTS	.00	.00	30,000.00	30,000.00	.0
211-80-4019 DISTRIBUTION SYSTEM MASTER PLA	.00	51,849.69	125,000.00	73,150.31	41.5
211-80-4022 NANO PLANT EXPANSION	(3,709.60)	21,036.64	20,000.00	(1,036.64)	105.2
211-80-4039 STORM DRAIN & PAN REPLACEMENTS	.00	.00	30,000.00	30,000.00	.0
211-80-4042 PARKS MASTER PLAN UPDATE	.00	13,905.00	175,000.00	161,095.00	8.0
211-80-4054 TRACT F	.00	.00	75,000.00	75,000.00	.0
211-80-4061 WWTP EXPANSION DESIGN	.00	293,716.00	255,000.00	(38,716.00)	115.2
211-80-4065 B-DAMS IMPROVEMENT	.00	93,534.00	93,534.00	.00	100.0
211-80-4068 REPLACE SOFT TRAILS	.00	10,000.00	10,000.00	.00	100.0
211-80-4083 WWTP EXPANSION CONSTRUCTION	.00	3,852,549.76	1,600,000.00	(2,252,549.76)	240.8
211-80-4089 VIEWPOINT LIFT STATION UPGRADE	.00	.00	137,500.00	137,500.00	.0
211-80-5001 VEHICLE REPLACEMENT - PARK	.00	74,415.23	75,000.00	584.77	99.2
211-80-5013 AUTOMATED METERING INFRASTRUCT	.00	.00	990,000.00	990,000.00	.0
211-80-5022 CLEVELAND AVE IMP. - DESIGN	64,494.00	393,470.58	268,914.00	(124,556.58)	146.3
211-80-5023 STREET AND SIDEWALK SAFTEY IMP	.00	.00	324,086.00	324,086.00	.0
211-80-5024 TRANSPORTATION MASTER PLAN	.00	29,611.70	160,000.00	130,388.30	18.5
211-80-5028 OUTFALL FOR CLEVELAND AVE IMP	.00	.00	1,000,000.00	1,000,000.00	.0
211-80-5032 PRE-TREATMENT FACILITY - SECUR	.00	.00	50,000.00	50,000.00	.0
211-80-5035 WATER SOURCE DEV PLAN	.00	60,564.85	92,655.00	32,090.15	65.4
211-80-5036 WATER PURCHASES	.00	250,450.00	2,500,000.00	2,249,550.00	10.0
211-80-5038 ADA COMMUNITY IMPROVEMENTS	(1,506.17)	(1,506.17)	.00	1,506.17	.0
211-80-5041 SCADA TELEMETRY SYSTEM UPGRADE	.00	.00	40,000.00	40,000.00	.0
211-80-5044 ROOF REPLACE FOR EXISTING BLDG	.00	117,263.00	150,000.00	32,737.00	78.2
211-80-5050 ELEVATOR IN MUNI BLDG	26,851.00	66,713.74	85,000.00	18,286.26	78.5
211-80-5051 HOUSING NEEDS	.00	30,000.00	30,000.00	.00	100.0
211-80-5052 ADA COMMUNITY IMPROVEMENTS	.00	5,209.72	10,000.00	4,790.28	52.1
211-80-5053 WCP POURED IN PLACE BORDER REP	.00	6,070.00	6,930.00	860.00	87.6
211-80-5059 LIBRARY EVENT SHADE STRUCTURE	.00	25,332.83	27,500.00	2,167.17	92.1
211-80-5060 STREET STRIPING EQUIPMENT	.00	.00	60,000.00	60,000.00	.0
211-80-5061 AIR CONDITIONER RECHARGE SYS	.00	15,417.04	16,000.00	582.96	96.4
211-80-5062 CLEVELAND AVE IMP. - CONSTRUCT	.00	.00	4,000,000.00	4,000,000.00	.0
211-80-5063 TRANSP. GRANTS MATCHING FUNDS	.00	.00	400,000.00	400,000.00	.0
211-80-5064 MAIN STREET ALLEY NORTH PAVING	.00	9,461.00	65,000.00	55,539.00	14.6
211-80-5065 WTP ADMIN & LAB EXP. - DESIGN	.00	65,973.90	200,000.00	134,026.10	33.0
211-80-5066 UTIL RATE & FEE UPDATE - WATER	.00	33,080.03	35,000.00	1,919.97	94.5
211-80-5067 UTIL RATE & FEE UPDATE - SEWER	.00	33,080.03	35,000.00	1,919.97	94.5
211-80-5068 UTIL RATE & FEE UPDATE - DRAIN	.00	33,080.05	35,000.00	1,919.95	94.5
211-80-5069 FLUORIDE/CAUSTIC INJ AUTOMATIO	.00	32,944.50	120,000.00	87,055.50	27.5
TOTAL CAPITAL EXPENDITURES	85,869.23	5,693,178.62	13,542,119.00	7,848,940.38	42.0
TOTAL FUND EXPENDITURES	85,869.23	5,693,178.62	13,542,119.00	7,848,940.38	42.0
NET REVENUE OVER EXPENDITURES	(85,869.23)	(5,693,178.62)	(159,585.00)	5,533,593.62	(3567.

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

LIBRARY TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BUILDING PERMITS</u>						
255-02-3372	LIBRARY IMPACT FEES	250.00	7,000.00	27,000.00	20,000.00	25.9
	TOTAL BUILDING PERMITS	250.00	7,000.00	27,000.00	20,000.00	25.9
<u>MISCELLANEOUS REVENUE</u>						
255-08-3355	INVESTMENT EARNINGS - LIBRARY	21,224.42	21,224.42	.00	(21,224.42)	.0
	TOTAL MISCELLANEOUS REVENUE	21,224.42	21,224.42	.00	(21,224.42)	.0
	TOTAL FUND REVENUE	21,474.42	28,224.42	27,000.00	(1,224.42)	104.5
	NET REVENUE OVER EXPENDITURES	21,474.42	28,224.42	27,000.00	(1,224.42)	104.5



Board of Trustees Meeting

Date: February 24, 2026
Subject: Report of Bills (December 2025)

EXECUTIVE SUMMARY

Attached is the Report of Bills for December 2025.

BACKGROUND / DISCUSSION

N/A

CONNECTION WITH ADOPTED MASTER PLANS

N/A

FISCAL IMPLICATIONS

N/A

STAFF RECOMMENDATION

Review and retain report.

MOTION RECOMMENDATION

N/A

ATTACHMENTS

1. Report of Bills (December 2025)

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

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
73060									
12/25	12/04/2025	73060	14297	A.R.C. INCORPORATED	10777	201-49-5369	1,474.70	1,474.70	NOVEMBER JANITORIAL SERVICES
12/25	12/04/2025	73060	14297	A.R.C. INCORPORATED	10777	205-34-5433	440.44	440.44	NOVEMBER JANITORIAL SERVICES
Total 73060:								1,915.14	
73061									
12/25	12/04/2025	73061	11250	ABLAW LAW LLC	1381	201-12-5109	1,500.00	1,500.00	OCTOBER & NOVEMBER COURT
Total 73061:								1,500.00	
73062									
12/25	12/04/2025	73062	14340	AE2S	106975	211-80-4019	8,742.75	8,742.75	PAY REQUEST 007
Total 73062:								8,742.75	
73064									
12/25	12/04/2025	73064	13382	BUFFALO CREEK SUBDIVISION	953743186	210-34-5341	143.64	143.64	TOWN PORTION OF ELECTRICITY
Total 73064:								143.64	
73065									
12/25	12/04/2025	73065	13434	BUSINESS CARD FACTORY OF	68662	210-51-5401	96.64	96.64	DIGITAL COVER
Total 73065:								96.64	
73066									
12/25	12/04/2025	73066	12264	CASELLE, INC.	INV-12872	201-14-5356	1,600.00	1,600.00	MATCH 2023 BALANCES
Total 73066:								1,600.00	
73067									
12/25	12/04/2025	73067	13681	CINTAS	9348810364	203-34-5941	135.00	135.00	ZOLL 3 AED

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
Total 73067:								135.00	
73068									
12/25	12/04/2025	73068	13448	COLORADO ANALYTICAL LABO	251013039	205-34-5554	27.00	27.00	E-COLI
Total 73068:								27.00	
73069									
12/25	12/04/2025	73069	14173	CORE & MAIN LP	X933000	204-34-5434	782.41	782.41	FOSTER ADPT EPXY,VALVE BOX, FB1000-3-Q-NL 3/4 BALLCORP
Total 73069:								782.41	
73070									
12/25	12/04/2025	73070	13624	E-470	2107746423	203-34-5424	102.80	102.80	TOLLS FOR STREET REPAIR MATERIALS
Total 73070:								102.80	
73071									
12/25	12/04/2025	73071	201	FALCON ENVIRONMENTAL CO	11783	205-34-5431	22,301.59	22,301.59	3/60/460V-AC,2.4HP PUMP
Total 73071:								22,301.59	
73072									
12/25	12/04/2025	73072	14225	GANNETT MEDIA CORP	0007460411	201-18-5331	72.32	72.32	PUBLIC NOTICES
12/25	12/04/2025	73072	14225	GANNETT MEDIA CORP	0007460411	201-15-5331	57.84	57.84	PUBLIC NOTICES
Total 73072:								130.16	
73073									
12/25	12/04/2025	73073	232	GRAINGER	9725397294	204-34-5434	329.10	329.10	PORTABLE TWO WAY RADIO
Total 73073:								329.10	
73074									
12/25	12/04/2025	73074	12799	INTERSTATE BATTERY	1331605	201-34-5233	142.95	142.95	31-MHD
Total 73074:								142.95	

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
73075									
12/25	12/04/2025	73075	14219	DENVER NUGGETS	11262025	210-51-5135	1,000.00	1,000.00	WELLINGTON REC JR. NUGGETS FALL 2025
12/25	12/04/2025	73075	14219	DENVER NUGGETS	11262025	210-51-5166	1,000.00	1,000.00	WELLINGTON REC JR. NUGGETS FALL 2025
12/25	12/04/2025	73075	14219	DENVER NUGGETS	11262025	210-51-5401	889.00	889.00	WELLINGTON REC JR. NUGGETS FALL 2025
Total 73075:								2,889.00	
73076									
12/25	12/04/2025	73076	14075	LOVELAND STEAM LAUNDRY	0077791	201-34-5372	30.37	30.37	LAUNDRY SERVICE
12/25	12/04/2025	73076	14075	LOVELAND STEAM LAUNDRY	0078148	201-34-5372	35.73	35.73	LAUNDRY SERVICE
Total 73076:								66.10	
73077									
12/25	12/04/2025	73077	14210	NOCO HUMANE	1159	201-18-5374	2,947.33	2,947.33	Monthly Billing
Total 73077:								2,947.33	
73078									
12/25	12/04/2025	73078	13094	NORTHERN COLORADO LANDS	1199	201-18-5355	300.00	300.00	ABATEMENT MOWING
Total 73078:								300.00	
73079									
12/25	12/04/2025	73079	13528	NORTHERN COLORADO SPOR	90162	210-51-5166	625.00	625.00	SCHEDULING/ADMINISTRATION DECEMBER 2025
Total 73079:								625.00	
73080									
12/25	12/04/2025	73080	14079	PLOWOPS, INC.	04800	201-34-5233	222.00	222.00	SOFTWARE LICENSE AND SUPPORT
Total 73080:								222.00	
73081									
12/25	12/04/2025	73081	13843	POLAR GAS INC	1519105368	204-34-5227	509.10	509.10	Propane
12/25	12/04/2025	73081	13843	POLAR GAS INC	1519282746	204-34-5227	528.40	528.40	Propane
12/25	12/04/2025	73081	13843	POLAR GAS INC	1519595136	204-34-5227	90.05	90.05	FINANCE CHARGE

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
Total 73081:								1,127.55	
73082									
12/25	12/04/2025	73082	13816	SMART DOCUMENT MANAGEM	332120	201-14-5950	22.00	22.00	MONTHLY SHREDDING
Total 73082:								22.00	
73083									
12/25	12/04/2025	73083	12380	TDS	DECEMBER	201-17-5384	279.90	279.90	3800 WILSON AVE 014-014-2004
12/25	12/04/2025	73083	12380	TDS	DECEMBER	201-17-5384	313.29	313.29	3815 HARRISON AVENUE 014-014-1977
12/25	12/04/2025	73083	12380	TDS	DECEMBER	201-17-5384	46.95	46.95	4006 HAYES 014-014-1978
Total 73083:								640.14	
73084									
12/25	12/04/2025	73084	14362	T-MOBILE USA INC	NOVEMBER	201-17-5345	158.34	158.34	MOBILE INTERNET
12/25	12/04/2025	73084	14362	T-MOBILE USA INC	NOVEMBER	201-17-5345	15.00	15.00	services for Centennial Park Splashpad and NanoWTPWRF communication
Total 73084:								173.34	
73085									
12/25	12/04/2025	73085	571	TOWN OF WELLINGTON	1622.02	201-11-5952	300.00	300.00	HUG
12/25	12/04/2025	73085	571	TOWN OF WELLINGTON	2930.06	201-11-5952	300.00	300.00	HUG
12/25	12/04/2025	73085	571	TOWN OF WELLINGTON	3243.03	201-11-5952	300.00	300.00	HUG
12/25	12/04/2025	73085	571	TOWN OF WELLINGTON	3656.10	201-11-5952	300.00	300.00	HUG
12/25	12/04/2025	73085	571	TOWN OF WELLINGTON	5355.04	201-11-5952	300.00	300.00	HUG
Total 73085:								1,500.00	
73086									
12/25	12/04/2025	73086	547	UNCC	225111567	204-34-5434	56.29	56.29	4TH BILLING TIER ANNUAL ASSESSMENT
12/25	12/04/2025	73086	547	UNCC	225111567	205-34-5434	56.29	56.29	4TH BILLING TIER ANNUAL ASSESSMENT
Total 73086:								112.58	
73087									
12/25	12/04/2025	73087	553	USA BLUE BOOK	INV0089510	204-34-5434	395.85	395.85	HAMMER,PILOT ASSEMBLY
12/25	12/04/2025	73087	553	USA BLUE BOOK	INV0089510	204-34-5434	299.85	299.85	3-1/2' INSULATED PROBE

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
Total 73087:								695.70	
73088									
12/25	12/04/2025	73088	13738	WELD CNTY DEPT PUBLIC HEA	E250517	204-34-5334	225.00	225.00	Total Coliform and E. Coli
Total 73088:								225.00	
73091									
12/25	12/11/2025	73091	4	AIRGAS USA, LLC	9500937432	210-34-5256	61.72	61.72	RENT CYL,HAZMAT,CARBON DIOXIDE
12/25	12/11/2025	73091	4	AIRGAS USA, LLC	9500937432	203-34-5533	50.66	50.66	CYLINDER RENTAL-OXYGEN-HAZMAT
Total 73091:								112.38	
73092									
12/25	12/11/2025	73092	12661	ALL AMERICAN BACKFLOW	1203254B	205-34-5433	750.00	750.00	Backflow Test - 6190 NE FRONTAGE RD
Total 73092:								750.00	
73093									
12/25	12/11/2025	73093	13266	AMAZON	13Q9-QPPD-	201-55-5792	29.54	29.54	CARS ON THE ROAD,TRUCK SONGS
12/25	12/11/2025	73093	13266	AMAZON	13Q9-QPPD-	201-49-5370	16.71	16.71	DISWASHER DETERGENT
12/25	12/11/2025	73093	13266	AMAZON	14V7-FGVX-	201-13-5496	1,077.99	1,077.99	CONTIXO DRONE
12/25	12/11/2025	73093	13266	AMAZON	16RD-D6TC-	201-55-5214	19.96	19.96	PAPER CLIPS
12/25	12/11/2025	73093	13266	AMAZON	17MY-FYCQ-	201-16-5948	28.13	28.13	Apparel for new employee LM
12/25	12/11/2025	73093	13266	AMAZON	19XL-WJD7-	201-15-5414	98.21	98.21	RUBBER BANDS,ENVELOPES
12/25	12/11/2025	73093	13266	AMAZON	19XL-WJD7-	201-49-5370	17.64	17.64	FEBEZE
12/25	12/11/2025	73093	13266	AMAZON	19XL-WJD7-	201-15-5214	28.82	28.82	RACCOON STICKERS,INTEX TABS
12/25	12/11/2025	73093	13266	AMAZON	1F9D-X7K7-	210-34-5941	21.99	21.99	SNOW BRUSH
12/25	12/11/2025	73093	13266	AMAZON	1F9D-X7K7-	210-51-5223	49.43	49.43	SCREEN PROTECTOR, PHONE CASE
12/25	12/11/2025	73093	13266	AMAZON	1QNW-6PTY-	201-34-5363	30.47	30.47	PHONE CASE, SCREEN PROTECTOR
12/25	12/11/2025	73093	13266	AMAZON	1TH6-F1NC-	201-49-5370	93.33	93.33	DISINFECTING WIPES,TRASH BAGS,COPY PAPER
Total 73093:								1,512.22	
73094									
12/25	12/11/2025	73094	13434	BUSINESS CARD FACTORY OF	68604	201-18-5214	60.02	60.02	BUSINESS CARDS FOR LM

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
Total 73094:								60.02	
73095									
12/25	12/11/2025	73095	13996	CDPHE	WU26117746	205-34-5228	92.00	92.00	XI-D-FOR WELLINGTON WWTF
Total 73095:								92.00	
73096									
12/25	12/11/2025	73096	13681	CINTAS	5306707309	203-34-5941	82.09	82.09	SAFETY KIT CHECK AND REFILL
Total 73096:								82.09	
73097									
12/25	12/11/2025	73097	14040	CIRSA	INV1002856	201-49-5513	1,000.00	1,000.00	Deductible - DATE OF LOSS 08/30/2023
Total 73097:								1,000.00	
73098									
12/25	12/11/2025	73098	13468	CivicPlus	354837	201-17-5579	3,044.55	3,044.55	ANNUAL FULL SERVICE SUBSCRIPTION
Total 73098:								3,044.55	
73099									
12/25	12/11/2025	73099	13448	COLORADO ANALYTICAL LABO	251027027	205-34-5554	302.00	302.00	AMMONIA NITROGEN,BOD-5,NITRATE NITROGEN,TSS
12/25	12/11/2025	73099	13448	COLORADO ANALYTICAL LABO	251110036	205-34-5554	302.00	302.00	AMMONIA NITROGEN,BOD-5,NITRATE NITROGEN,TSS
12/25	12/11/2025	73099	13448	COLORADO ANALYTICAL LABO	251110037	205-34-5554	256.00	256.00	TOTAL RECOVERABLE METALS
12/25	12/11/2025	73099	13448	COLORADO ANALYTICAL LABO	251117017	205-34-5554	27.00	27.00	E-COLI
12/25	12/11/2025	73099	13448	COLORADO ANALYTICAL LABO	251117035	205-34-5554	302.00	302.00	BOD-5,TOTAL PHOSPHORUS,NITRATE NITROGEN
12/25	12/11/2025	73099	13448	COLORADO ANALYTICAL LABO	251124030	205-34-5554	302.00	302.00	AMMONIA NITROGEN,TSS,POTENTIALLY DISSOLVED METALS
12/25	12/11/2025	73099	13448	COLORADO ANALYTICAL LABO	251124053	205-34-5554	27.00	27.00	E-COLI
12/25	12/11/2025	73099	13448	COLORADO ANALYTICAL LABO	251201034	205-34-5554	27.00	27.00	E-COLI
Total 73099:								1,545.00	
73100									
12/25	12/11/2025	73100	14173	CORE & MAIN LP	INV0023925	204-34-5455	762.93	762.93	HACH HARDNESS,HACH FLUORIDE,BUFFER,ALKALINITY
12/25	12/11/2025	73100	14173	CORE & MAIN LP	X799458	204-34-5434	4,052.50	4,052.50	AL-AKHG-GREEN COLOR,63"-62" LIFT-UP ROOF
12/25	12/11/2025	73100	14173	CORE & MAIN LP	X799458	210-34-5237	4,052.50	4,052.50	AL-AKHG-GREEN COLOR,63"-62" LIFT-UP ROOF

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
Total 73100:								8,867.93	
73101									
12/25	12/11/2025	73101	13624	E-470	2107872410	201-34-5233	13.45	13.45	TOLL TRANSACTION
12/25	12/11/2025	73101	13624	E-470	2107872410	205-34-5554	36.80	36.80	TOLL TRANSACTION
Total 73101:								50.25	
73102									
12/25	12/11/2025	73102	14304	FELSBURG HOLT & ULLEVIG IN	46740	211-80-5024	10,837.00	10,837.00	PROFESSIONAL SERVICES FOR NOVEMBER 2025
Total 73102:								10,837.00	
73103									
12/25	12/11/2025	73103	13268	FIRST ADVANTAGE LNS OCC. H	2503132511	201-34-5380	79.70	79.70	DRUG TEST SERVICES
Total 73103:								79.70	
73104									
12/25	12/11/2025	73104	13761	FOLEY CARRIER SERVICES LL	INV0000000	201-34-5233	13.00	13.00	MOTOR VEHICLE REPORT,MVR STATE FEE
Total 73104:								13.00	
73105									
12/25	12/11/2025	73105	13702	GENERAL AIR SERVICE AND S	97201293-1	204-34-5221	55.88	55.88	CYLINDER RENTAL
12/25	12/11/2025	73105	13702	GENERAL AIR SERVICE AND S	97201294-1	204-34-5221	55.88	55.88	CYLINDER RENTAL
12/25	12/11/2025	73105	13702	GENERAL AIR SERVICE AND S	97201295-1	204-34-5221	55.88	55.88	CYLINDER RENTAL
Total 73105:								167.64	
73106									
12/25	12/11/2025	73106	232	GRAINGER	9723244720	204-34-5433	77.62	77.62	MANUAL 2-WAY BALL VALVE,SOCKET,PVC
Total 73106:								77.62	
73107									
12/25	12/11/2025	73107	14286	HINKLE & COMPANY, PC	18837	201-14-5353	10,000.00	10,000.00	AUDIT FOR FINANCIAL STATEMENT YEAR ENDED DECEMBER 31, 2024

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
Total 73107:								10,000.00	
73108									
12/25	12/11/2025	73108	260	INGRAM LIBRARY SERVICES	NOVEMBER	201-55-5900	1,707.83	1,707.83	LIBRARY BOOKS
Total 73108:								1,707.83	
73109									
12/25	12/11/2025	73109	14326	JGIBBS CONSTRUCTION, LLC	3615	211-80-5050	26,851.00	26,851.00	LABOR AND MATERIAL FOR LIFT
Total 73109:								26,851.00	
73110									
12/25	12/11/2025	73110	13895	KELLAR ENGINEERING LLC	KE-1263	201-18-5355	680.00	680.00	SAGE FARMS TIS AND ROUNDABOUT REIVIEW, RIVER OF LIFE TIS REVIEW
Total 73110:								680.00	
73111									
12/25	12/11/2025	73111	297	KELLY SUPPLY COMPANY	S5201653-0	204-34-5433	8.99	8.99	3/4 PVC SCH 80 UNION SXS
Total 73111:								8.99	
73112									
12/25	12/11/2025	73112	14082	LUMEN	764017463	201-17-5384	2,096.50	2,096.50	IP AND DATA SERVICES
Total 73112:								2,096.50	
73113									
12/25	12/11/2025	73113	13760	McDonald Farms Enterprises	0168182-IN	205-34-5440	734.00	734.00	ROLLOFF DEMO 30 CU YD AND FUEL ROLL OFF (FUEL SURCHARGE)
Total 73113:								734.00	
73114									
12/25	12/11/2025	73114	13910	MOSES, WITTEMYER, HARRIS	16864	204-34-5352	1,248.00	1,248.00	PROFESSIONAL SERVICES
Total 73114:								1,248.00	

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
73115									
12/25	12/11/2025	73115	399	NORTH POU DRE IRRIGATION	11212025	204-34-5593	1,063,501.06	1,063,501.06	FY 2025 WATER USAGE BILLING
Total 73115:								1,063,501.06	
73116									
12/25	12/11/2025	73116	13528	NORTHERN COLORADO SPOR	13130	210-51-5166	420.00	420.00	BASKETBALL, VOLLEYBALL
12/25	12/11/2025	73116	13528	NORTHERN COLORADO SPOR	13175	210-51-5166	420.00	420.00	BASKETBALL, VOLLEYBALL
Total 73116:								840.00	
73117									
12/25	12/11/2025	73117	13843	POLAR GAS INC	1519506471	204-34-5227	1,367.56	1,367.56	Propane
12/25	12/11/2025	73117	13843	POLAR GAS INC	1519626336	204-34-5227	582.40	582.40	Propane
12/25	12/11/2025	73117	13843	POLAR GAS INC	1519626337	204-34-5227	387.43	387.43	Propane
12/25	12/11/2025	73117	13843	POLAR GAS INC	1519626443	204-34-5227	549.03	549.03	Propane
12/25	12/11/2025	73117	13843	POLAR GAS INC	1519672270	204-34-5227	2,710.40	2,710.40	Propane
12/25	12/11/2025	73117	13843	POLAR GAS INC	1519705270	204-34-5227	7.93	7.93	FINANCE CHARGE
Total 73117:								5,604.75	
73118									
12/25	12/11/2025	73118	13651	POLYDYNE INC.	1981100	205-34-5221	4,025.00	4,025.00	CLARIFLOC CE-2717
Total 73118:								4,025.00	
73119									
12/25	12/11/2025	73119	14330	PORTABLE RENTAL SYSTEMS L	I21563	210-34-5365	2,550.00	2,550.00	PORTABLE RESTROOMS
Total 73119:								2,550.00	
73120									
12/25	12/11/2025	73120	432	POUDRE VALLEY CO-OP	0449936BP	201-34-5233	67.98	67.98	HV CHAIN S83G 20",HV FILE
Total 73120:								67.98	
73121									
12/25	12/11/2025	73121	14098	REPUBLIC SERVICES INC.	0642-001571	201-49-5398	992.75	992.75	TRASH & RECYCLING

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
Total 73121:								992.75	
73122									
12/25	12/11/2025	73122	14247	SMART MARKETING LLC	5700	201-13-5496	1,234.20	1,234.20	CHAMBER AD
Total 73122:								1,234.20	
73123									
12/25	12/11/2025	73123	13944	SUMMIT CONTROL	SC10002333	205-34-5579	1,061.00	1,061.00	JANUARY-DECEMBER 2026
Total 73123:								1,061.00	
73124									
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	203-34-5342	39.46	39.46	4021 GRANT AVE
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	201-49-5343	22.89	22.89	4021 GRANT AVE
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	201-49-5346	64.25	64.25	4021 GRANT AVE
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	201-49-5342	39.46	39.46	3815 HARRISON
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	201-49-5343	22.89	22.89	3815 HARRISON
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	201-49-5346	15.58	15.58	3815 HARRISON
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	201-49-5342	80.61	80.61	8225 THIRD ST
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	201-49-5343	41.90	41.90	8225 THIRD ST
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	201-49-5346	11.33	11.33	8225 THIRD ST
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	201-49-5342	285.13	285.13	3800 WILSON
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	201-49-5343	165.66	165.66	3800 WILSON
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	201-49-5346	64.25	64.25	3800 WILSON
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	201-49-5342	39.46	39.46	3735 CLEVELAND
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	201-49-5343	22.89	22.89	3735 CLEVELAND
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	201-49-5346	23.00	23.00	3735 CLEVELAND
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	201-49-5342	26.53	26.53	3804 CLEVELAND
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	201-49-5343	15.38	15.38	3804 CLEVELAND
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	201-49-5346	15.58	15.58	3804 CLEVELAND
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	205-34-5342	155.83	155.83	6190 NE FRONTAGE RD
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5342	26.53	26.53	CENTENNIAL PARK WATER FOUNTAIN
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5342	26.53	26.53	CLEVELAND & THIRD
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5342	26.53	26.53	THIRD ST & CLEVELAND
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5342	26.53	26.53	PARK MEADOWS IRRIGATION
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5342	26.53	26.53	3800 WILSON SHED
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5342	26.53	26.53	6TH ST IRRIGATION

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount		
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5342	26.53	26.53	VP TREESCAPE	
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5342	26.53	26.53	VP PARK WATER FOUNTAIN	
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5342	104.71	104.71	CENTENNIAL PARK	
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5342	26.53	26.53	3901 SVETA LN	
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5342	26.53	26.53	4006 HAYES AVE	
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5343	15.38	15.38	4006 HAYES AVE	
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5346	36.75	36.75	4006 HAYES AVE	
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5342	26.53	26.53	8700 THIRD	
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5343	15.38	15.38	8700 THIRD	
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5346	15.58	15.58	8700 THIRD	
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5342	38.88	38.88	WCP SOUTH RESTROOM	
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5343	15.38	15.38	WCP SOUTH RESTROOM	
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5346	174.25	174.25	WCP SOUTH RESTROOM	
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5342	117.64	117.64	WCP NORTH RESTROOM	
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5343	22.89	22.89	WCP NORTH RESTROOM	
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5346	64.25	64.25	WCP NORTH RESTROOM	
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5342	5.00	5.00	CARLYLE TREE SCAPE	
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5342	5.00	5.00	VP PARK	
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5342	5.00	5.00	JEFFERSON TREESCAPE WEST	
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5342	5.00	5.00	JEFFERSON TREESCAPE EAST	
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5342	5.00	5.00	WELLINGTON BLVD TREESCAPES	
12/25	12/11/2025	73124	571	TOWN OF WELLINGTON	NOVEMBER	210-34-5342	5.00	5.00	MCCELLELLAN AND REAGAN	
Total 73124:								2,095.00		
73125										
12/25	12/11/2025	73125	571	TOWN OF WELLINGTON		4242.03	201-11-5952	300.00	300.00	HUG
Total 73125:								300.00		
73126										
12/25	12/11/2025	73126	13795	UNITED MAILING		22089	204-34-5321	2,744.70	2,744.70	PRINTING AND MAILING UTILITY BILLS
12/25	12/11/2025	73126	13795	UNITED MAILING		22089	205-34-5321	1,937.43	1,937.43	PRINTING AND MAILING UTILITY BILLS
12/25	12/11/2025	73126	13795	UNITED MAILING		22089	207-34-5321	699.63	699.63	PRINTING AND MAILING UTILITY BILLS
Total 73126:								5,381.76		
73127										
12/25	12/11/2025	73127	13374	WEIFIELD GROUP CONTRACTI	APP 1		211-80-5044	15,676.00	15,676.00	LIGHTING EQUIPMENT REMOVAL & REPLACEMENT AT 6172 NE FRONTAGE RD

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
12/25	12/11/2025	73127	13374	WEIFIELD GROUP CONTRACTI	APP 2	211-80-5044	1,197.00	1,197.00	LIGHTNING EQUIPMENT REMOVAL & REPLACEMENT 6172 NE FRONTAGE RD
Total 73127:								16,873.00	
73128									
12/25	12/18/2025	73128	14334	21st Century Equipment, LLC	E00767	210-34-5254	5,900.00	5,900.00	2025 6' Western Heavy Duty V-Blade
Total 73128:								5,900.00	
73129									
12/25	12/18/2025	73129	11250	ABLAO LAW LLC	1388	201-12-5109	750.00	750.00	DECEMBER COURT
Total 73129:								750.00	
73130									
12/25	12/18/2025	73130	14340	AE2S	107608	211-80-4019	3,606.25	3,606.25	PAY REQUEST NO. 008
Total 73130:								3,606.25	
73131									
12/25	12/18/2025	73131	13266	AMAZON	119H-1KH9-J	201-55-5900	16.95	16.95	MEG AND GREG: A DUCK IN A SOCK
12/25	12/18/2025	73131	13266	AMAZON	13LX-6RMW-	201-16-5948	30.12	30.12	FLEECE JACKET NEW EMPLOYEE LM
12/25	12/18/2025	73131	13266	AMAZON	16LN-3GGY-	201-55-5792	39.99	39.99	HARTLAND COMPLETE SEASON 18
12/25	12/18/2025	73131	13266	AMAZON	16T1-HPFY-J	201-55-5337	155.90	155.90	WOOD BEADS, GLITTER PAINT, POM POMS, CLAY
12/25	12/18/2025	73131	13266	AMAZON	1DV9-QJ1L-	204-34-5455	11.99	11.99	PIPE CLEANERS
12/25	12/18/2025	73131	13266	AMAZON	1DV9-QJ1L-	201-34-5941	32.87	32.87	GREEN TEA
12/25	12/18/2025	73131	13266	AMAZON	1DV9-QJ1L-	204-34-5433	220.57	220.57	PAINT PENS, CYLINDER STORAGE CABINET
12/25	12/18/2025	73131	13266	AMAZON	1GRV-1LMF-	201-55-5214	54.44	54.44	SANITIZING WIPES
12/25	12/18/2025	73131	13266	AMAZON	1HWR-NHP3	201-16-5948	26.87	26.87	FLEECE JACKET- NEW EMPLOYEE LM
12/25	12/18/2025	73131	13266	AMAZON	1HWR-NHP3	201-34-5363	30.57	30.57	USB DOCKING STATION
12/25	12/18/2025	73131	13266	AMAZON	1HWR-NHP3	201-34-5941	45.48	45.48	TISSUES, DISPOSABLE COFFEE CUPS
12/25	12/18/2025	73131	13266	AMAZON	1JQL-XCL1-	201-55-5792	135.72	135.72	DVD: EDEN, HOUSE OF DAVID, GOOD FORTUNE, SPLITSVILLE
12/25	12/18/2025	73131	13266	AMAZON	1KJP-1YCF-	201-55-5792	8.56	8.56	BLAZE AND THE MONSTER MACHINES: FIRED UP
12/25	12/18/2025	73131	13266	AMAZON	1KQF-QFH4-	201-17-5947	84.45	84.45	STANDARD INK CARTRIDGE
12/25	12/18/2025	73131	13266	AMAZON	1KRR-PQRL-	201-14-5356	598.99	598.99	PAPER FOLDING MACHINE
12/25	12/18/2025	73131	13266	AMAZON	1TXQ-YHR6-	201-14-5214	17.98	17.98	WIRELESS COMPUTER KEYBOARD
12/25	12/18/2025	73131	13266	AMAZON	1V9J-3PMX-	210-51-5168	77.28	77.28	PHONE CASES
12/25	12/18/2025	73131	13266	AMAZON	1WXK-DDYV	201-15-5214	138.99	138.99	OFFICE CHAIR
12/25	12/18/2025	73131	13266	AMAZON	1WXK-DDYV	201-17-5947	86.97	86.97	WIDE FORMAT PAPER CAD BOND ROLLS

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12/25	12/18/2025	73131	13266	AMAZON	1WXK-DDYV	201-49-5370	28.74	28.74	ADA BRAILLE SIGN
12/25	12/18/2025	73131	13266	AMAZON	1YYC-VM4X-	201-55-5337	37.86	37.86	WAX SEAL KIT,WAX SEALING STICKS
Total 73131:								1,881.29	
73132									
12/25	12/18/2025	73132	13942	AWP INC	500942752	203-34-5240	79.00	79.00	6X30 & 6X24 D/F STREET BLADE
Total 73132:								79.00	
73133									
12/25	12/18/2025	73133	14310	BOWL FORT COLLINS LLC	DECEMBER	201-16-5582	1,293.48	1,293.48	STAFF RECOGNITION EVENT
Total 73133:								1,293.48	
73134									
12/25	12/18/2025	73134	13681	CINTAS	5306707304	204-34-5941	100.02	100.02	SAFETY KIT CHECK AND REFILL
12/25	12/18/2025	73134	13681	CINTAS	5306927101	205-34-5941	26.13	26.13	SAFETY KIT CHECK AND REFILL
12/25	12/18/2025	73134	13681	CINTAS	5306927102	205-34-5941	124.60	124.60	SAFETY KIT CHECK AND REFILL
12/25	12/18/2025	73134	13681	CINTAS	8407973562	210-34-5941	106.05	106.05	SAFETY KIT CHECK AND REFILL
Total 73134:								356.80	
73135									
12/25	12/18/2025	73135	14368	CLARK & ENERSEN, INC	2	211-80-5065	32,790.00	32,790.00	PAY REQUEST NO. 002
Total 73135:								32,790.00	
73136									
12/25	12/18/2025	73136	14367	CMC TIRE LLC	110022272	201-34-5233	1,240.50	1,240.50	CCKN40-LT225/75R16/10 TIRES, VALVE STEM
Total 73136:								1,240.50	
73137									
12/25	12/18/2025	73137	14173	CORE & MAIN LP	INV0024227	204-34-5969	1,098.04	1,098.04	HACH CL10SC PHD PPS
12/25	12/18/2025	73137	14173	CORE & MAIN LP	X937500	204-34-5434	482.35	482.35	GT114 3/4 RUBBER MTR GASKET
Total 73137:								1,580.39	

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73138									
12/25	12/18/2025	73138	10330	DELLENBACH MOTORS	464174CVW	204-34-5233	289.74	289.74	129 0SQ- HARNESS
Total 73138:								289.74	
73139									
12/25	12/18/2025	73139	13841	ENGINEERING INC.DBA SANBE	60346	211-80-5064	9,461.00	9,461.00	PAY REQUEST NO. 001
Total 73139:								9,461.00	
73140									
12/25	12/18/2025	73140	201	FALCON ENVIRONMENTAL CO	11803	205-34-5431	871.66	871.66	CABLE GROMMET,CABLE GUARD,HOSE CLAMP,WASHERS
Total 73140:								871.66	
73141									
12/25	12/18/2025	73141	13761	FOLEY CARRIER SERVICES LL	INV0000000	201-34-5233	1,232.00	1,232.00	AUDIT RISK MONITORING, DRIVER QUALIFICATION
Total 73141:								1,232.00	
73142									
12/25	12/18/2025	73142	14276	FORT COLLINS HEATING & AIR	166323426	201-49-5367	268.00	268.00	3800 WILSON-DIAGNOSTIC
12/25	12/18/2025	73142	14276	FORT COLLINS HEATING & AIR	176226422	201-49-5367	757.66	757.66	4021 GRANT AVE-DIAGNOSTIC ,CLEAN GAS BURNERS FOR PROPER OPERATIO
Total 73142:								1,025.66	
73143									
12/25	12/18/2025	73143	13702	GENERAL AIR SERVICE AND S	6714214-1	204-34-5221	425.03	425.03	ORCA LIQUID NITROGEN
12/25	12/18/2025	73143	13702	GENERAL AIR SERVICE AND S	6715996-1	204-34-5221	4,097.10	4,097.10	Liquid CO2 Industrial for Plant
Total 73143:								4,522.13	
73144									
12/25	12/18/2025	73144	13572	GOVCONNECTION, INC.	77145093	201-17-5363	37.57	37.57	REPLACEMENT BATTERY FORMFG# RBC17
12/25	12/18/2025	73144	13572	GOVCONNECTION, INC.	77149617	201-17-5214	11.92	11.92	GEARPOWER 20W USB-C
Total 73144:								49.49	

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73145									
12/25	12/18/2025	73145	13846	JACOBS ENGINEERING C/O BA	WXXZ2950-0	211-80-4061	3,405.50	3,405.50	PAY REQUEST NO. 68
Total 73145:								3,405.50	
73146									
12/25	12/18/2025	73146	322	L.C. SALES TAX ADMINISTRATO	NOVEMBER	201-00-2210	68,487.69	68,487.69	Building Permit Tax NOVEMBER 2025
12/25	12/18/2025	73146	322	L.C. SALES TAX ADMINISTRATO	NOVEMBER	201-02-3430	2,282.92-	2,282.92-	Less 3 1/3 VEDOR FEE
Total 73146:								66,204.77	
73147									
12/25	12/18/2025	73147	13485	L.L. JOHNSON DISTRIBUTING C	1966345-00	210-34-5233	2,008.06	2,008.06	ELEMENT,O-RINGS,FUEL PUMP KIT,BEARING BALL,SEAL
Total 73147:								2,008.06	
73148									
12/25	12/18/2025	73148	14075	LOVELAND STEAM LAUNDRY	0078502	201-34-5372	15.28	15.28	LAUNDRY SERVICE
12/25	12/18/2025	73148	14075	LOVELAND STEAM LAUNDRY	0078850	201-34-5372	15.28	15.28	LAUNDRY SERVICE
Total 73148:								30.56	
73149									
12/25	12/18/2025	73149	13760	McDonald Farms Enterprises	0170516-IN	205-34-5440	734.00	734.00	ROLLOFF DEMO 30 CU YD AND FUEL ROLL OFF (FUEL SURCHARGE)
Total 73149:								734.00	
73150									
12/25	12/18/2025	73150	13094	NORTHERN COLORADO LANDS	1204	203-34-5458	4,875.00	4,875.00	DILIVER AND PLANT 3-3.5" COTTONLESS COTTONWOOD
Total 73150:								4,875.00	
73151									
12/25	12/18/2025	73151	13528	NORTHERN COLORADO SPOR	13205	210-51-5166	490.00	490.00	BASKETBALL,VOLLEYBALL
Total 73151:								490.00	
73152									
12/25	12/18/2025	73152	13968	O'REILLY AUTO PARTS	6326-370092	201-34-5233	45.00-	45.00-	CREDIT MEMO FROM INVOICE 6326-369953

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
12/25	12/18/2025	73152	13968	O'REILLY AUTO PARTS	6326-371224	210-34-5233	22.00-	22.00-	CREDIT MEMO FROM INVOICE 6326-371219
12/25	12/18/2025	73152	13968	O'REILLY AUTO PARTS	6326-375524	205-34-5233	115.10	115.10	DMG-410, OIL CABIN AIR FILTER
12/25	12/18/2025	73152	13968	O'REILLY AUTO PARTS	6326-375552	201-34-5231	206.85	206.85	DE-GEL, ANTIGEL
12/25	12/18/2025	73152	13968	O'REILLY AUTO PARTS	6326-376150	205-34-5233	196.99	196.99	DMG-410, BATTERY
Total 73152:								451.94	
73153									
12/25	12/18/2025	73153	428	PITNEY BOWES BANK INC PUR	1028607802	201-14-5311	77.40	77.40	C SERIES IMI METER
12/25	12/18/2025	73153	428	PITNEY BOWES BANK INC PUR	1028607803	201-14-5311	52.34	52.34	STANDARD SLA-EQUIPMENT SERVICE AGREEMENT
Total 73153:								129.74	
73154									
12/25	12/18/2025	73154	13843	POLAR GAS INC	1519773753	204-34-5227	1,162.46	1,162.46	Propane
12/25	12/18/2025	73154	13843	POLAR GAS INC	1519773760	204-34-5227	467.17	467.17	Propane
12/25	12/18/2025	73154	13843	POLAR GAS INC	1519773768	204-34-5227	892.44	892.44	Propane
Total 73154:								2,522.07	
73155									
12/25	12/18/2025	73155	114	SAFEBUILT LLC	2892306	201-18-5350	74,148.58	74,148.58	NOVEMBER 2025 PERMIT ACTIVITY
Total 73155:								74,148.58	
73156									
12/25	12/18/2025	73156	14199	SITEONE LANDSCAPE SUPPLY	161093431-0	210-34-5423	1,577.25	1,577.25	VIEWPOINT PARK-PLAYGROUND WOOD CHIPS MULCH
Total 73156:								1,577.25	
73157									
12/25	12/18/2025	73157	554	UNIVAR SOLUTIONS	53545296	204-34-5221	7,972.51	7,972.51	Caustic Soda 25% Bulk
Total 73157:								7,972.51	
73158									
12/25	12/18/2025	73158	553	USA BLUE BOOK	INV0090479	204-34-5433	362.28	362.28	TUBE ASSEMBLY & M3 PUMPS
12/25	12/18/2025	73158	553	USA BLUE BOOK	INV0090824	204-34-5434	316.00	316.00	POCKET PRO+ PH & TEMPER TESTER

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
Total 73158:								678.28	
73159									
12/25	12/18/2025	73159	12983	WELLINGTON FIRE PROTECTIO	NOVEMBER	201-02-3425	52,684.27	52,684.27	Building Permit Impact Fees-NOVEMBER 2025
12/25	12/18/2025	73159	12983	WELLINGTON FIRE PROTECTIO	NOVEMBER	201-02-3435	2,634.21-	2,634.21-	Less 5% Vendor Fee
Total 73159:								50,050.06	
73160									
12/25	12/18/2025	73160	14138	WESTWATER RESEARCH LLC	2693	204-34-5356	2,655.00	2,655.00	NPIC NEGOTIATION SUPPORT, VITA NEGOTIATIONS
Total 73160:								2,655.00	
73161									
12/25	12/18/2025	73161	14119	Williams Scotsman, INC	9025185138	204-34-5433	2,264.11	2,264.11	Mobile office , ENTRANCE STEPS
Total 73161:								2,264.11	
73162									
12/25	12/18/2025	73162	14371	XEROX IT SOLUTIONS, INC	05114104	201-17-5579	4,399.99	4,399.99	RECURRING SERVICE AGREEMENT-0000348
Total 73162:								4,399.99	
73163									
12/25	12/18/2025	73163	14263	YVONNE A. PAEZ	2925	201-12-5499	180.00	180.00	INTERPRET WELLINGTON MUNI COURT
Total 73163:								180.00	
73171									
12/25	12/23/2025	73171	14036	ABSOLUTE GRAPHICS, INC	35771	210-51-5372	400.00	400.00	EMBROIDERY
12/25	12/23/2025	73171	14036	ABSOLUTE GRAPHICS, INC	35771	210-34-5372	603.80	603.80	EMBROIDERY
Total 73171:								1,003.80	
73172									
12/25	12/23/2025	73172	13710	ALL COPY PRODUCTS, INC.	40839476	201-17-5947	1,174.34	1,174.34	COPY MACHINE STANDARD PAYMENT

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
Total 73172:								1,174.34	
73173									
12/25	12/23/2025	73173	13266	AMAZON	11FY-DLDY-	201-13-5496	59.99	59.99	DRONE LANDING PAD
12/25	12/23/2025	73173	13266	AMAZON	17X7-MCNI-	201-14-5214	51.97	51.97	WIRELESS KEYBOARD & MOUSE,STICKY NOTES,PENS
12/25	12/23/2025	73173	13266	AMAZON	17X7-MCNI-	201-13-5214	151.14	151.14	COMPUTER MONITORS,COMPUTER MOUSE
12/25	12/23/2025	73173	13266	AMAZON	1KQG-WDV	201-55-5214	15.19	15.19	PHONE CASE
12/25	12/23/2025	73173	13266	AMAZON	1NPC-LYYY-	201-49-5370	388.99	388.99	COFFEE CREAMER,INK,HAND SOAP,COFFEE
12/25	12/23/2025	73173	13266	AMAZON	1QKN-GVF7-	201-34-5941	145.55	145.55	FACIAL TISSUE,TOILET PAPER,SERIES AIR PURIFIER FLITER
12/25	12/23/2025	73173	13266	AMAZON	1QV4-XMYM	201-14-5214	17.98-	17.98-	CREDIT MEMO FROM INVOICE 1TXQ-YHR6-1FJF
12/25	12/23/2025	73173	13266	AMAZON	1R6C-TVNC-	201-55-5337	29.99	29.99	BUILDING BRICKS
12/25	12/23/2025	73173	13266	AMAZON	1XNL-TG3C-	201-55-5337	12.34	12.34	IF WE WERE DOGS
12/25	12/23/2025	73173	13266	AMAZON	1XQM-WTG	201-14-5214	8.99	8.99	DESK CALENDAR
Total 73173:								846.17	
73174									
12/25	12/23/2025	73174	551	CENTURYLINK	DECEMBER	205-34-5345	170.51	170.51	TELEPHONE SERVICES 970-568-3276
Total 73174:								170.51	
73175									
12/25	12/23/2025	73175	13968	O'REILLY AUTO PARTS	6326-373053	205-34-5233	93.59	93.59	592-HSJ: FILTER, 1QTTRANSFLD
12/25	12/23/2025	73175	13968	O'REILLY AUTO PARTS	6326-373071	201-34-5233	66.60	66.60	WIPER BLADES
12/25	12/23/2025	73175	13968	O'REILLY AUTO PARTS	6326-373196	205-34-5233	36.47	36.47	592-HSJ: MIN GASKET,SCRAPER,RAZOR BLADES
12/25	12/23/2025	73175	13968	O'REILLY AUTO PARTS	6326-376336	201-34-5233	44.40	44.40	WIPER BLADES
Total 73175:								241.06	
73176									
12/25	12/23/2025	73176	428	PITNEY BOWES BANK INC PUR	DECEMBER	201-14-5311	364.99	364.99	POSTAGE AND ACTIVITY FEE
Total 73176:								364.99	
73177									
12/25	12/23/2025	73177	432	POUDRE VALLEY CO-OP	0451716BP	201-34-5233	82.97	82.97	FILE GUIDE,CHAIN FOR CHAIN SAW

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
Total 73177:								82.97	
73178									
12/25	12/23/2025	73178	13816	SMART DOCUMENT MANAGEM	332301	201-14-5950	22.00	22.00	MONTHLY SHREDDING
Total 73178:								22.00	
73179									
12/25	12/23/2025	73179	10253	SUNSTATE EQUIPMENT CO	13975135-00	201-49-5367	216.25	216.25	SCISSOR LIFT
Total 73179:								216.25	
73180									
12/25	12/23/2025	73180	571	TOWN OF WELLINGTON	3169.03	201-11-5952	300.00	300.00	HUG
Total 73180:								300.00	
73181									
12/25	12/31/2025	73181	12661	ALL AMERICAN BACKFLOW	1203251B	210-34-5237	210.00	210.00	Backflow Test -3800 WILSON AVE
12/25	12/31/2025	73181	12661	ALL AMERICAN BACKFLOW	1203252B	204-34-5433	1,110.00	1,110.00	Backflow Test AT WTF & NTF
12/25	12/31/2025	73181	12661	ALL AMERICAN BACKFLOW	1203255B	210-34-5239	1,254.12	1,254.12	Backflow Test PARKS AND REC
Total 73181:								2,574.12	
73182									
12/25	12/31/2025	73182	13266	AMAZON	1196-T6LK-H	201-34-5363	18.99	18.99	USB CAR CHARGER ADAPTER
12/25	12/31/2025	73182	13266	AMAZON	1196-T6LK-H	204-34-5455	89.09	89.09	12 PCS STORAGE CONTAINERS
12/25	12/31/2025	73182	13266	AMAZON	17XF-RQKX-	204-34-5969	35.99	35.99	STORAGE CONTAINER
12/25	12/31/2025	73182	13266	AMAZON	17XF-RQKX-	201-34-5941	77.50	77.50	PACKING TAPE,BINDER DIVIDERS,INK CARTRIDGE
12/25	12/31/2025	73182	13266	AMAZON	1CLY-9Y3H-	210-51-5168	43.96	43.96	PHONE CASES
12/25	12/31/2025	73182	13266	AMAZON	1CLY-9Y3H-	210-34-5370	60.75	60.75	ARIAT JEAN
12/25	12/31/2025	73182	13266	AMAZON	1F1M-JWJ7-	201-17-5214	83.22	83.22	USB CABLE,PHONE CASE,PHONE SCREEN PROTECTOR
12/25	12/31/2025	73182	13266	AMAZON	1GKD-WD9K	201-55-5792	12.96	12.96	DEAD OF WINTER DVD
12/25	12/31/2025	73182	13266	AMAZON	1HWL-Y9RN-	201-49-5370	92.60	92.60	STICKY NOTES,KLEENEX
12/25	12/31/2025	73182	13266	AMAZON	1KL7-VVNY-	201-49-5370	98.19	98.19	FILE FOLDERS,PENS,PAPER TOWELS,SOAP
12/25	12/31/2025	73182	13266	AMAZON	1N4Q-JX11-	201-55-5792	39.99	39.99	REACHER:SEASON 3 DVD
12/25	12/31/2025	73182	13266	AMAZON	1QD6-M4GH	210-34-5941	109.99	109.99	MOTOROLA TALKABOUT TWO-WAY RADIOS
12/25	12/31/2025	73182	13266	AMAZON	1VXQ-3K7H-	201-34-5941	53.10	53.10	COFFEE

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
12/25	12/31/2025	73182	13266	AMAZON	1X6G-3XRF-	210-34-5372	54.99	54.99	CARHARTT SWEATSHIRT
12/25	12/31/2025	73182	13266	AMAZON	1YM1-4Y6W-	201-14-5214	47.51	47.51	TAX ENVELOPES
Total 73182:								918.83	
73183									
12/25	12/31/2025	73183	14222	AQUATICS ASSOCIATES, INC	8004	210-34-5254	441.90	441.90	2025 PONDS-AERATION EQUIP REPAIR & MAINT
Total 73183:								441.90	
73184									
12/25	12/31/2025	73184	13942	AWP, Inc. dba AWP Safety	500950335	203-34-5240	1,440.44	1,440.44	36"SCHOOL X-ING,24X12 LT DIA DN ARROW,30"STOP SIGN
Total 73184:								1,440.44	
73185									
12/25	12/31/2025	73185	14384	BELL,BOGE & ASSOCIATES,P.C.	41651	201-13-5352	1,080.00	1,080.00	ADMINSTRATION ATTORNEY FEES
12/25	12/31/2025	73185	14384	BELL,BOGE & ASSOCIATES,P.C.	41652	201-18-5355	1,105.00	1,105.00	SIPEs FARM
12/25	12/31/2025	73185	14384	BELL,BOGE & ASSOCIATES,P.C.	41653	201-12-5359	2,252.77	2,252.77	JUDICIAL ATTORNEY FEES
12/25	12/31/2025	73185	14384	BELL,BOGE & ASSOCIATES,P.C.	41654	201-11-5352	3,758.99	3,758.99	LEGISLATIVE ATTORNEY FEES
12/25	12/31/2025	73185	14384	BELL,BOGE & ASSOCIATES,P.C.	41655	204-34-5352	540.00	540.00	WATER-RELATED
Total 73185:								8,736.76	
73186									
12/25	12/31/2025	73186	12026	BENNETT PREMIUM LIGHTING	15669	201-11-5192	2,561.12	2,561.12	CHRISTMAS LIGHTING
Total 73186:								2,561.12	
73187									
12/25	12/31/2025	73187	13382	BUFFALO CREEK SUBDIVISION	957838345	210-34-5341	91.23	91.23	TOWN PORTION OF ELECTRICITY
Total 73187:								91.23	
73188									
12/25	12/31/2025	73188	13434	BUSINESS CARD FACTORY OF	68879	201-14-5321	900.00	900.00	2026 BUDGET BOOKS
12/25	12/31/2025	73188	13434	BUSINESS CARD FACTORY OF	68879	201-13-5356	219.20	219.20	2026 BUDGET BOOKS

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Total 73188:								1,119.20	
73189									
12/25	12/31/2025	73189	13448	COLORADO ANALYTICAL LABO	251210218	204-34-5334	428.00	428.00	BROMATE,DOC,TOC
Total 73189:								428.00	
73190									
12/25	12/31/2025	73190	12692	DYNAMIC IMAGE	INV-2568	201-34-5233	105.00	105.00	15 SETS OF US DOT #S IN 3M BLACK
12/25	12/31/2025	73190	12692	DYNAMIC IMAGE	INV-2568	203-34-5233	105.00	105.00	15 SETS OF US DOT #S IN 3M BLACK
12/25	12/31/2025	73190	12692	DYNAMIC IMAGE	INV-2568	204-34-5233	105.00	105.00	15 SETS OF US DOT #S IN 3M BLACK
12/25	12/31/2025	73190	12692	DYNAMIC IMAGE	INV-2568	205-34-5233	105.00	105.00	15 SETS OF US DOT #S IN 3M BLACK
12/25	12/31/2025	73190	12692	DYNAMIC IMAGE	INV-2568	210-34-5233	105.00	105.00	15 SETS OF US DOT #S IN 3M BLACK
Total 73190:								525.00	
73191									
12/25	12/31/2025	73191	13641	EWING IRRIGATION PRODUCT	28730951	203-34-5426	81.00	81.00	BRANCH RECYCLING CU YD
12/25	12/31/2025	73191	13641	EWING IRRIGATION PRODUCT	28732247	203-34-5426	90.00	90.00	BRANCH RECYCLING CU YD
12/25	12/31/2025	73191	13641	EWING IRRIGATION PRODUCT	28733509	203-34-5426	99.00	99.00	BRANCH RECYCLING CU YD
Total 73191:								270.00	
73192									
12/25	12/31/2025	73192	14287	GENUINE PARTS COMPANY	206891	201-34-5233	63.35	63.35	ELECTRICAL TAPE,DUCT TAPE,ENDR MULTW 7RV654FLT
Total 73192:								63.35	
73193									
12/25	12/31/2025	73193	314	LARIMER COUNTY SOLID WAS	2423886	203-34-5426	165.36	165.36	Commercial Loose
12/25	12/31/2025	73193	314	LARIMER COUNTY SOLID WAS	2424052	203-34-5426	137.80	137.80	Commercial Loose
12/25	12/31/2025	73193	314	LARIMER COUNTY SOLID WAS	2424256	203-34-5426	137.80	137.80	Commercial Loose
12/25	12/31/2025	73193	314	LARIMER COUNTY SOLID WAS	2424341	203-34-5426	165.36	165.36	Commercial Loose
12/25	12/31/2025	73193	314	LARIMER COUNTY SOLID WAS	2428877	203-34-5426	153.17	153.17	LOOSE WASTE TRK/TRL
Total 73193:								759.49	

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73194									
12/25	12/31/2025	73194	14075	LOVELAND STEAM LAUNDRY	0079198	201-34-5372	54.49	54.49	LAUNDRY SERVICE
12/25	12/31/2025	73194	14075	LOVELAND STEAM LAUNDRY	0079540	201-34-5372	67.89	67.89	LAUNDRY SERVICE
Total 73194:								122.38	
73195									
12/25	12/31/2025	73195	14344	NORTHLAND SECURITIES INC.	INV-2014	201-14-5356	1,554.17	1,554.17	REVENUE FORECASTING MODEL
Total 73195:								1,554.17	
73196									
12/25	12/31/2025	73196	13968	O'REILLY AUTO PARTS	6326-364977	201-34-5233	14.63	14.63	FLASHERS
12/25	12/31/2025	73196	13968	O'REILLY AUTO PARTS	6326-366644	210-34-5233	33.99	33.99	PARKS TRAILER:CIRCUIT TSTR
12/25	12/31/2025	73196	13968	O'REILLY AUTO PARTS	6326-367428	204-34-5233	481.66	481.66	BGQ-431:TAIL LIGHTS,MINI BULBS
12/25	12/31/2025	73196	13968	O'REILLY AUTO PARTS	6326-368766	201-34-5233	85.09	85.09	OIL FILTERS, AIR FILTER
12/25	12/31/2025	73196	13968	O'REILLY AUTO PARTS	6326-377589	201-34-5233	198.63	198.63	AIO-U30:F/P MOD ASM
12/25	12/31/2025	73196	13968	O'REILLY AUTO PARTS	6326-377595	201-34-5233	104.09-	104.09-	CREDIT MEMO FROM INVOICE 6326-377589
12/25	12/31/2025	73196	13968	O'REILLY AUTO PARTS	6326-378320	201-34-5233	73.53	73.53	AIO-U30 2002 CHEVY: CRNKSHFT SEN
Total 73196:								783.44	
73197									
12/25	12/31/2025	73197	13843	POLAR GAS INC	1519870061	204-34-5227	1,018.18	1,018.18	Propane
12/25	12/31/2025	73197	13843	POLAR GAS INC	1519870062	204-34-5227	503.70	503.70	Propane
12/25	12/31/2025	73197	13843	POLAR GAS INC	1519870101	204-34-5227	809.73	809.73	Propane
12/25	12/31/2025	73197	13843	POLAR GAS INC	1519998206	204-34-5227	727.79	727.79	Propane
12/25	12/31/2025	73197	13843	POLAR GAS INC	1520004786	204-34-5227	718.80	718.80	Propane
12/25	12/31/2025	73197	13843	POLAR GAS INC	1520004789	204-34-5227	400.37	400.37	Propane
Total 73197:								4,178.57	
73198									
12/25	12/31/2025	73198	14199	SITEONE LANDSCAPE SUPPLY	161093104-0	210-34-5423	1,577.25	1,577.25	CENTENNIAL PARK-PLAYGROUND WOOD CHIPS MULCH
12/25	12/31/2025	73198	14199	SITEONE LANDSCAPE SUPPLY	161414686-0	210-34-5237	2,343.62	2,343.62	ROTORS
Total 73198:								3,920.87	

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73199									
12/25	12/31/2025	73199	14362	T-MOBILE USA INC	DECEMBER	201-17-5345	188.10	188.10	MOBILE INTERNET
12/25	12/31/2025	73199	14362	T-MOBILE USA INC	DECEMBER	201-17-5345	35.01	35.01	services for Centennial Park Splashpad and NanoWTPWRF communication
Total 73199:								223.11	
73200									
12/25	12/31/2025	73200	571	TOWN OF WELLINGTON	10289.02	201-11-5952	300.00	300.00	HUG
12/25	12/31/2025	73200	571	TOWN OF WELLINGTON	1117.02 DEC	201-11-5952	300.00	300.00	HUG
12/25	12/31/2025	73200	571	TOWN OF WELLINGTON	4274.03	201-11-5952	300.00	300.00	HUG
Total 73200:								900.00	
73201									
12/25	12/31/2025	73201	14278	ULINE	201498897	204-34-5969	3,810.50	3,810.50	MOBILE LAB WORKBENCH,WORKTABLE SINK
Total 73201:								3,810.50	
73202									
12/25	12/31/2025	73202	554	UNIVAR SOLUTIONS	53561176	204-34-5221	4,794.00	4,794.00	Caustic Soda 50%
Total 73202:								4,794.00	
5005622									
12/25	12/05/2025	5005622	439	XCEL ENERGY	953042867	204-34-5341	756.53	756.53	8890 BUFFALO CREEK WELLHOUSE
Total 5005622:								756.53	
5005624									
12/25	12/08/2025	5005624	13592	ALLSTATE	DECEMBER	201-00-2520	244.74	244.74	DECEMBER PREMIUMS
Total 5005624:								244.74	
5005625									
12/25	12/08/2025	5005625	14377	COMCAST HOLDING CORPORA	NOVEMBER	204-34-5384	194.85	194.85	10697 N COUNTY ROAD 11
Total 5005625:								194.85	

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5005626									
12/25	12/02/2025	5005626	12896	FIRST NATIONAL BANK - WCP L	11212025	210-90-5632	46.08	46.08	Park Loan Interest
12/25	12/02/2025	5005626	12896	FIRST NATIONAL BANK - WCP L	11212025	210-90-5630	22,445.35	22,445.35	Park Loan Payment
Total 5005626:								22,491.43	
5005627									
12/25	12/02/2025	5005627	14386	LAND TITLE GUARANTEE COM	11192025-M	211-80-5022	33,560.00	33,560.00	CLEVELAND DESIGN PHASE- MCNANEY
Total 5005627:								33,560.00	
5005628									
12/25	12/02/2025	5005628	14343	SPACE EXPLORATION TECHNO	INV-DF-USA-	205-34-5384	65.00	65.00	DATA BLOCK,TERMINAL ACCESS
Total 5005628:								65.00	
5005629									
12/25	12/02/2025	5005629	14046	STANDARD INSURANCE COMP	DECEMBER	201-00-2517	261.90	261.90	SHORT TERM DISABILITY
12/25	12/02/2025	5005629	14046	STANDARD INSURANCE COMP	DECEMBER	201-00-2523	1,630.38	1,630.38	LONG TERM DISABILITY
Total 5005629:								1,892.28	
5005630									
12/25	12/08/2025	5005630	439	XCEL ENERGY	953569761	201-49-5341	1,214.99	1,214.99	Leeper Center, PW Shop, Town Hall, MSB, XMAS, PW Admin, Old CDOT
12/25	12/08/2025	5005630	439	XCEL ENERGY	953569761	204-34-5341	1,173.48	1,173.48	8700 3rd Street (Wilson Wells WTP)
12/25	12/08/2025	5005630	439	XCEL ENERGY	953569761	210-34-5341	116.45	116.45	Irrigation Pump Sprinkler Control Boxes
12/25	12/08/2025	5005630	439	XCEL ENERGY	953569761	205-34-5341	2,409.01	2,409.01	Sewer Lift Pum & 6190 NE Frontage Road
12/25	12/08/2025	5005630	439	XCEL ENERGY	953569761	203-34-5341	111.00	111.00	8209 6th Street (Traffic Light)
Total 5005630:								5,024.93	
5005631									
12/25	12/17/2025	5005631	439	XCEL ENERGY	954425821	210-34-5341	13.22	13.22	3705 RONALD REAGAN AVE UNIT SPRINKLER
12/25	12/17/2025	5005631	439	XCEL ENERGY	954589499	204-34-5341	925.97	925.97	4000 WILSON AVE PUMP HOUSE
12/25	12/17/2025	5005631	439	XCEL ENERGY	954792281	201-49-5341	35.17	35.17	3804 CLEVELAND AVENUE
Total 5005631:								974.36	

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
5005632									
12/25	12/05/2025	5005632	14077	AMILIA TECHNOLOGIES USA IN	1587381	210-51-5168	789.15	789.15	MONTHLY SOFTWARE AND PAYMENT PROCESSING
Total 5005632:								789.15	
5005633									
12/25	12/05/2025	5005633	14331	XPRESS SOLUTIONS INC	INV-XPR029	204-34-5339	1,714.16	1,714.16	MONTHLY BILLING - CREDIT CARD PROCESSING
12/25	12/05/2025	5005633	14331	XPRESS SOLUTIONS INC	INV-XPR029	205-34-5339	1,210.00	1,210.00	MONTHLY BILLING - CREDIT CARD PROCESSING
12/25	12/05/2025	5005633	14331	XPRESS SOLUTIONS INC	INV-XPR029	207-34-5339	436.94	436.94	MONTHLY BILLING - CREDIT CARD PROCESSING
Total 5005633:								3,361.10	
5005634									
12/25	12/09/2025	5005634	14335	MISSION SQUARE	12052025	201-00-2505	421.08	421.08	MISSION PAYMENT
12/25	12/09/2025	5005634	14335	MISSION SQUARE	12052025	201-00-2504	21,320.88	21,320.88	MISSION PAYMENT
Total 5005634:								21,741.96	
5005635									
12/25	12/09/2025	5005635	14389	PATH POINT MERCHANT SERVI	INV-PPM000	204-34-5339	1,564.13	1,564.13	UTILITY PAYMENTS
12/25	12/09/2025	5005635	14389	PATH POINT MERCHANT SERVI	INV-PPM000	205-34-5339	1,104.09	1,104.09	UTILITY PAYMENTS
12/25	12/09/2025	5005635	14389	PATH POINT MERCHANT SERVI	INV-PPM000	207-34-5339	398.71	398.71	UTILITY PAYMENTS
12/25	12/09/2025	5005635	14389	PATH POINT MERCHANT SERVI	INV-PPM000	201-14-5338	539.43	539.43	NON-UTILITY PAYMENTS
12/25	12/09/2025	5005635	14389	PATH POINT MERCHANT SERVI	INV-PPM000	201-14-5338	72.98	72.98	NON-UTILITY PAYMENTS
Total 5005635:								3,679.34	
5005636									
12/25	12/09/2025	5005636	433	POUDRE VALLEY REA	NOVEMBER	204-34-5341	5,600.54	5,600.54	10697 N CR11
12/25	12/09/2025	5005636	433	POUDRE VALLEY REA	NOVEMBER	207-34-5341	37.80	37.80	3500 GW Bush Ave
12/25	12/09/2025	5005636	433	POUDRE VALLEY REA	NOVEMBER	205-34-5341	62.18	62.18	7250 Kit Fox Dr. Viewpointe
12/25	12/09/2025	5005636	433	POUDRE VALLEY REA	NOVEMBER	204-34-5341	1,127.77	1,127.77	10691 N CO RD 11
12/25	12/09/2025	5005636	433	POUDRE VALLEY REA	NOVEMBER	203-34-5341	312.01	312.01	Wellington HIGH SCHOOL
12/25	12/09/2025	5005636	433	POUDRE VALLEY REA	NOVEMBER	203-34-5341	45.64	45.64	CLEVELAND AVE
12/25	12/09/2025	5005636	433	POUDRE VALLEY REA	NOVEMBER	203-34-5341	688.18	688.18	Sage Meadows Street Lights
12/25	12/09/2025	5005636	433	POUDRE VALLEY REA	NOVEMBER	210-34-5341	24.70	24.70	Wellington Jr. High
Total 5005636:								7,898.82	

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
5005637									
12/25	12/09/2025	5005637	12840	RISE BROADBAND	DECEMBER	205-34-5384	75.00	75.00	6190 NE FRONTAGE RD
Total 5005637:								75.00	
5005638									
12/25	12/19/2025	5005638	439	XCEL ENERGY	954925524	203-34-5341	1,400.25	1,400.25	8130 3RD ST - STREET LIGHTS
Total 5005638:								1,400.25	
5005639									
12/25	12/24/2025	5005639	439	XCEL ENERGY	954904256	203-34-5341	13,604.28	13,604.28	STREET LIGHTS
Total 5005639:								13,604.28	
5005640									
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-34-5579	.99	.99	APPLE.COM - COMCAST PROJECT PHOTO STORAGE FOR TABLET
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-13-5335	13.00	13.00	BIZWEST_DIGITAL SUBSCRIPTION
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	203-34-5941	349.98	349.98	SPLIT - JAX - PERSONAL SAFETY PROTECTIVE KITS FOR STREET'S SHOP (93.0
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-34-5231	25.99	25.99	SPLIT - JAX - FUEL FOR STREET'S EQUIPMENT (6.91%)
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	205-34-5233	49.99	49.99	BOMGAARS BOOSTER CABLES
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-34-5233	720.00	720.00	FORCE AMERICA / 201-34-5233 / UNIT NUMBER DCP-543 / LABOR FOR REPAIRS
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-34-5380	450.00	450.00	APWA - CONSTRUCTION & INSPECTION TRAINING FOR JIM M.
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-15-5380	14.00	14.00	GREELEY FINANCE - CMCA LUNCH AND LEARN FOR TOWN CLERK
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-34-5233	16.01	16.01	BOMGAARS - NUTS & BOLTS FOR EQUIPMENT R&M
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-34-5233	44.73	44.73	PT HOSE / 201-34-5233 / UNIT NUMBER DCP-543 / HOSE REPAIR
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-55-5321	109.75	109.75	WPL MARKETING/LOGO STICKERS - PRINTPLACE PRINTING
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	205-34-5433	26.03	26.03	GRAINGER: PAIL FOR STORING CRITIC ACID IN THE UV BUILDING. BOUGHT BE
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	205-34-5433	374.08	374.08	ECOLAB: TWO MONTHS OF PEST CONTROL SERVICES. SITE WIDE PEST CONT
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	205-34-5455	439.83	439.83	CORE & MAIN - TNT'S FOR AMMONIA AND COD LAB TESTING
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	210-34-5254	69.30	69.30	BOMGAARS - HAMMER AND FASTENERS FOR PLAYGROUND MAINTENANCE
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	210-34-5254	7.11	7.11	BOMGAARS - DRILL BITS FOR CONCRETE PLAYGROUND MAINTENANCE
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	204-34-5422	267.66	267.66	HOME DEPOT - REPLACEMENT BROOM, SMALL SHOP VAC, EXTENSION CORDS
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-34-5231	70.97	70.97	BOMGAARS 201-34-5231 FUEL FOR 2 CYCLE
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	205-34-5433	56.82	56.82	GRAINGER. WIRE ROPE U-BOLT CLIPS TO REPAIR BROKEN PUMP LIFTING CAB
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-17-5579	27.25	27.25	THINKSCAPE LIMITED - QTY 5 ZEE DRIVE LICENSES FOR IT AND ENGINEERING
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-49-5367	597.00	597.00	HOME DEPOT - SHELVES FOR GREENHOUSE GARAGE RECORD MANAGEMENT
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	205-34-5455	180.40	180.40	CORE & MAIN - REAGENT FOR AMTAX ON STEP FEED BASIN
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	205-34-5433	37.54	37.54	COOP: SHRINK TUBE AND CHAIN QUICK LINKS. FOR REPAIRING PUMP CABLES

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12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	204-34-5969	110.96	110.96	UPS - SHIPPING FOR THE HACH DR6000 YEARLY CALIBRATION.
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	204-34-5433	41.67	41.67	GRAINGER - HARDWARE FOR CLEVIS HANGER INSTALL AT NANO FILTRATION
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-11-5192	360.00	360.00	T BAR - VETERAN'S DAY BREAKFAST BUFFET ON 11/9
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	204-34-5433	98.91	98.91	GRAINGER - CLEVIS HANGERS FOR RAW WATER INLET PIPING AT NANO FILTR
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	204-34-5433	71.37	71.37	GRAINGER - ANGLE IRON FOR THRUST BLOCK AT NANO FILTRATION PLANT.
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	205-34-5241	8.07	8.07	GRAINGER: TRASH BAGS. FOR TRASH CANS AROUND THE SITE
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-17-5579	6.50	6.50	CLOUDFLARE INC - DOMAIN REGISTRATION FEE FOR ""WELLCO.US"" TO BE US
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	204-34-5579	53.83	53.83	SUMMIT CONTROLS - GATE OPENER SUBSCRIPTION - NOTE SALES TAX LISTE
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-34-5233	171.66	171.66	FORCE AMERICA 201-34-5233 DCP-543 REPAIR ON CONTROLLER
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	205-34-5433	12.64	12.64	GRAINGER. MINIATURE LAMPS FOR OLD RAS/WAS MCC PANELS.
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	210-51-5380	57.92	57.92	SPLIT - CAFE MEXICALI - FOOD FOR ALL DEPARTMENT MEETING (50%)
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	210-34-5380	57.91	57.91	SPLIT - CAFE MEXICALI - FOOD FOR ALL DEPARTMENT MEETING (50%)
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	203-34-5240	6.99	6.99	BOMGAARS - SPRAY PAINT TO IDENTIFY CUT OUT FOR POTHOLE
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	205-34-5433	984.93	984.93	ULINE: TWO METAL CABINETS TO PLACE IN ELECTRICAL ROOMS AT HEADWO
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	205-34-5231	33.36	33.36	GRAINGER. ELECTRIC MOTOR GREASE FOR DOING MOTOR PM'S.
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	205-34-5433	16.41	16.41	GRAINGER. MINIATURE LAMP TO REPLACE BURNED OUT LAMP IN HW MCC PA
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	205-34-5380	185.00	185.00	COLORADO WATER PROFESSIONALS - RENEWAL OF INDUSTRIAL WASTEWAT
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-14-5311	6.86	6.86	USPS - POSTAGE FOR CERTIFIED MAIL FOR AR BILL FOR HYDRANT WATER ME
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-15-5214	21.60	21.60	AUNTIE JO'S DONUTS - OCTOBER RECORDS MANAGEMENT INCENTIVE
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	210-34-5231	115.80	115.80	MAC EQUIPMENT - 5 GALLONS OF PRE-MIXED FUEL
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	210-34-5380	118.29	118.29	NATIONAL PARKS AND RECREATION ASSOCIATION - TRAINING MATERIAL/MAN
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-34-5380	154.14	154.14	CDOT - CONSTRUCTION PROJECT ADMINISTRATION FOR BOB G
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-34-5233	100.00-	100.00-	KEN GARFF 201-34-5233 DMG-555 CREDIT
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-34-5233	100.28	100.28	PT HOSE 201-35-5233 DEICING MACHINE REPAIR
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-34-5233	100.00	100.00	HOUSKA 201-34-5233 513-EGY EMISSIONS
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-34-5233	100.00	100.00	HOUSKA 201-34-5233 BTT-Z54 EMISSIONS
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-17-5345	5.00	5.00	T-MOBILE IOT SERVICES - SIM CARD FOR PARK SPLASHPAD CONTROL DEVICE
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	204-34-5969	2,423.00	2,423.00	HACH COMPANY - YEARLY DR6000 CALIBRATION AND LOANER FEE. LAB EQUIP
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-11-5192	94.30	94.30	PIZZA PALACE - FOOD FOR STAFF DURING TRICK OR TREAT
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	205-34-5455	198.00	198.00	LOU'S GLOVES. NITRILE GLOVES FOR DOING LAB AND RAW SEWAGE WORK.
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	204-34-5433	183.37	183.37	THE HOME DEPOT - MATERIALS FOR NEW CLEARWELL WATER LINE COVERS
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	205-34-5455	180.40-	180.40-	CORE & MAIN - REFUND FOR REAGENT FOR AMTAX ON STEP FEED
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	205-34-5370	510.67	510.67	GRAINGER. CALIBRATION GAS TO DO BI-ANNUAL CALIBRATIONS ON PORTABL
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-55-5214	361.71	361.71	DEMCO- BOOK COVERING SUPPLIES
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	205-34-5969	23.90	23.90	INTERSTATE BATTERY - ONE REPLACEMENT BATTERY FOR PORTABLE SAMPL
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-18-5233	18.95	18.95	SPLIT - VERIZON CONNECT - CODE ENFORCEMENT GIS (2.86%)
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-34-5233	232.00	232.00	SPLIT - VERIZON CONNECT - PW ADMIN & STREETS GIS (34.98%)
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	204-34-5233	132.65	132.65	SPLIT - VERIZON CONNECT - WATER/C&D (50%) GIS (20%)
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	205-34-5233	132.65	132.65	SPLIT - VERIZON CONNECT - WASTEWATER/C&D (50%) GIS (20%)

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12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	210-34-5233	147.00	147.00	SPLIT - VERIZON CONNECT - PARKS & RECREATION GIS (22.16%)
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	210-51-5401	300.00	300.00	SPLIT - WALMART - CANDY FOR TRICK OR TREAT DOWN MAINSTREET (45.86%)
12/25	12/12/2025	5005640	13269	FIRST NATIONAL BANK OMAHA	20251223	201-11-5192	354.19	354.19	SPLIT - WALMART - CANDY FOR TRICK OR TREAT DOWN MAINSTREET (54.14%)
Total 5005640:								11,780.52	
5005641									
12/25	12/26/2025	5005641	1	Black Hills Energy	NOVEMBER	201-49-5344	80.65	80.65	3735 CLEVELAND AVE.
12/25	12/26/2025	5005641	1	Black Hills Energy	NOVEMBER	201-49-5344	111.05	111.05	3749 HARRISON AVE
12/25	12/26/2025	5005641	1	Black Hills Energy	NOVEMBER	201-49-5344	295.11	295.11	3800 WILSON
12/25	12/26/2025	5005641	1	Black Hills Energy	NOVEMBER	201-49-5344	59.15	59.15	3804 Cleveland Ave
12/25	12/26/2025	5005641	1	Black Hills Energy	NOVEMBER	201-49-5344	131.46	131.46	3815 HARRISON AVE
12/25	12/26/2025	5005641	1	Black Hills Energy	NOVEMBER	210-34-5344	277.73	277.73	4006 Hayes Ave
12/25	12/26/2025	5005641	1	Black Hills Energy	NOVEMBER	203-34-5344	485.89	485.89	4021 Grant Ave.
12/25	12/26/2025	5005641	1	Black Hills Energy	NOVEMBER	205-34-5344	4,244.81	4,244.81	6190 NE Frontage Rd
12/25	12/26/2025	5005641	1	Black Hills Energy	NOVEMBER	210-34-5344	65.82	65.82	8700 3RD
Total 5005641:								5,751.67	
5005642									
12/25	12/17/2025	5005642	14038	COLORADO EDUCATIONAL BE	INV 0079815	201-00-2508	82,521.00	82,521.00	HEALTH INSURANCE
12/25	12/17/2025	5005642	14038	COLORADO EDUCATIONAL BE	INV 0079815	201-00-2518	4,197.00	4,197.00	DENTAL INSURANCE
12/25	12/17/2025	5005642	14038	COLORADO EDUCATIONAL BE	INV 0079815	201-00-2519	570.00	570.00	VISION INSURANCE
12/25	12/17/2025	5005642	14038	COLORADO EDUCATIONAL BE	INV 0079815	201-00-2521	380.80	380.80	LIFE INSURANCE
12/25	12/17/2025	5005642	14038	COLORADO EDUCATIONAL BE	INV 0079815	201-00-2520	558.18	558.18	SUPP LIFE INSURANCE
Total 5005642:								88,226.98	
5005643									
12/25	12/10/2025	5005643	13769	Jive Communications Inc	IN710447596	201-17-5345	733.85	733.85	Town Phone Bill
Total 5005643:								733.85	
5005644									
12/25	12/17/2025	5005644	14386	LAND TITLE GUARANTEE COM	12092025-G	211-80-5022	64,494.00	64,494.00	CLEVELAND DESIGN PHASE- GRIFFIN MINISTRIES
Total 5005644:								64,494.00	

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5005645									
12/25	12/17/2025	5005645	428	PITNEY BOWES BANK INC PUR	NOVEMBER	201-14-5311	541.99	541.99	POSTAGE AND ACTIVITY FEE
Total 5005645:								541.99	
5005646									
12/25	12/26/2025	5005646	13320	VERIZON WIRELESS	6130390930	201-17-5345	2,459.74	2,459.74	TOWN CELL PHONES
Total 5005646:								2,459.74	
5005647									
12/25	12/29/2025	5005647	439	XCEL ENERGY	956432074	210-51-5185	650.91	650.91	BATTING CAGES
Total 5005647:								650.91	
5005648									
12/25	12/29/2025	5005648	439	XCEL ENERGY	956863996	204-34-5341	752.25	752.25	8890 BUFFALO CREEK WELLHOUSE
Total 5005648:								752.25	
5005649									
12/25	12/29/2025	5005649	439	XCEL ENERGY	956869394	203-34-5341	74.41	74.41	6744 E FRONTAGE ROAD
Total 5005649:								74.41	
5005650									
12/25	12/29/2025	5005650	439	XCEL ENERGY	956919192	205-34-5341	6,432.34	6,432.34	6172 NE FRONTAGE ROAD UNIT F
Total 5005650:								6,432.34	
5005651									
12/25	12/29/2025	5005651	439	XCEL ENERGY	956942862	205-34-5341	2,244.33	2,244.33	6172 NE FRONTAGE ROAD UNIT H
Total 5005651:								2,244.33	
5005652									
12/25	12/29/2025	5005652	439	XCEL ENERGY	956962662	205-34-5341	9,534.62	9,534.62	6172 NE FRONTAGE ROAD UNIT D

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Total 5005652:								9,534.62	
5005653									
12/25	12/22/2025	5005653	13491	WEX BANK	109067131	201-18-5231	35.61	35.61	FUEL
12/25	12/22/2025	5005653	13491	WEX BANK	109067131	210-34-5231	402.87	402.87	FUEL
12/25	12/22/2025	5005653	13491	WEX BANK	109067131	201-34-5231	71.25	71.25	FUEL
12/25	12/22/2025	5005653	13491	WEX BANK	109067131	207-34-5231	284.11	284.11	FUEL
12/25	12/22/2025	5005653	13491	WEX BANK	109067131	204-34-5231	249.73	249.73	FUEL
12/25	12/22/2025	5005653	13491	WEX BANK	109067131	205-34-5231	185.27	185.27	FUEL
12/25	12/22/2025	5005653	13491	WEX BANK	109067131	201-34-5231	1,116.61	1,116.61	FUEL
12/25	12/22/2025	5005653	13491	WEX BANK	109067131	201-13-5933	244.59	244.59	FUEL
12/25	12/22/2025	5005653	13491	WEX BANK	109067131	201-34-5231	54.08-	54.08-	DISCOUNT
Total 5005653:								2,535.96	
5005654									
12/25	12/31/2025	5005654	439	XCEL ENERGY	957032417	201-49-5341	1,239.91	1,239.91	Leeper Center, PW Shop, Town Hall, MSB, XMAS, PW Admin, Old CDOT
12/25	12/31/2025	5005654	439	XCEL ENERGY	957032417	204-34-5341	1,207.38	1,207.38	8700 3rd Street (Wilson Wells WTP)
12/25	12/31/2025	5005654	439	XCEL ENERGY	957032417	210-34-5341	82.30	82.30	Irrigation Pump Sprinkler Control Boxes
12/25	12/31/2025	5005654	439	XCEL ENERGY	957032417	205-34-5341	1,543.28	1,543.28	Sewer Lift Pum & 6190 NE Frontage Road
12/25	12/31/2025	5005654	439	XCEL ENERGY	957032417	203-34-5341	112.14	112.14	8209 6th Street (Traffic Light)
Total 5005654:								4,185.01	
5005655									
12/25	12/26/2025	5005655	14390	ADDAM ZIMMERMAN	12292025	201-00-2509	2,010.00	2,010.00	HSA CORRECTION
Total 5005655:								2,010.00	
5005656									
12/25	12/24/2025	5005656	14335	MISSION SQUARE	12192025	201-00-2504	21,458.34	21,458.34	MISSION PAYMENT
12/25	12/24/2025	5005656	14335	MISSION SQUARE	12192025	201-00-2505	421.08	421.08	MISSION PAYMENT
Total 5005656:								21,879.42	
5005659									
12/25	12/24/2025	5005659	13991	MOLTZ CONSTRUCTION, INC	PAY REQUE	211-80-4083	1,000,000.00	1,000,000.00	PaRTIAL RETAINAGE

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	
Total 5005659:								1,000,000.00	
5005660									
12/25	12/30/2025	5005660	13867	PINNACOL ASSURANCE	INV-2235561	201-00-2516	7,921.00	7,921.00	JANUARY 2026 INSURANCE
Total 5005660:								7,921.00	
Grand Totals:								2,911,947.54	

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
201-00-2000	5,238.28	417,790.08-	412,551.80-
201-00-2210	68,487.69	.00	68,487.69
201-00-2504	42,779.22	.00	42,779.22
201-00-2505	842.16	.00	842.16
201-00-2508	82,521.00	.00	82,521.00
201-00-2509	2,010.00	.00	2,010.00
201-00-2516	7,921.00	.00	7,921.00
201-00-2517	261.90	.00	261.90
201-00-2518	4,197.00	.00	4,197.00
201-00-2519	570.00	.00	570.00
201-00-2520	802.92	.00	802.92
201-00-2521	380.80	.00	380.80
201-00-2523	1,630.38	.00	1,630.38
201-02-3425	52,684.27	.00	52,684.27
201-02-3430	.00	2,282.92-	2,282.92-
201-02-3435	.00	2,634.21-	2,634.21-
201-11-5192	3,369.61	.00	3,369.61
201-11-5352	3,758.99	.00	3,758.99
201-11-5952	3,000.00	.00	3,000.00
201-12-5109	2,250.00	.00	2,250.00
201-12-5359	2,252.77	.00	2,252.77
201-12-5499	180.00	.00	180.00
201-13-5214	151.14	.00	151.14

M = Manual Check, V = Void Check

GL Account	Debit	Credit	Proof
201-13-5335	13.00	.00	13.00
201-13-5352	1,080.00	.00	1,080.00
201-13-5356	219.20	.00	219.20
201-13-5496	2,372.18	.00	2,372.18
201-13-5933	244.59	.00	244.59
201-14-5214	126.45	17.98-	108.47
201-14-5311	1,043.58	.00	1,043.58
201-14-5321	900.00	.00	900.00
201-14-5338	612.41	.00	612.41
201-14-5353	10,000.00	.00	10,000.00
201-14-5356	3,753.16	.00	3,753.16
201-14-5950	44.00	.00	44.00
201-15-5214	189.41	.00	189.41
201-15-5331	57.84	.00	57.84
201-15-5380	14.00	.00	14.00
201-15-5414	98.21	.00	98.21
201-16-5582	1,293.48	.00	1,293.48
201-16-5948	85.12	.00	85.12
201-17-5214	95.14	.00	95.14
201-17-5345	3,595.04	.00	3,595.04
201-17-5363	37.57	.00	37.57
201-17-5384	2,736.64	.00	2,736.64
201-17-5579	7,478.29	.00	7,478.29
201-17-5947	1,345.76	.00	1,345.76
201-18-5214	60.02	.00	60.02
201-18-5231	35.61	.00	35.61
201-18-5233	18.95	.00	18.95
201-18-5331	72.32	.00	72.32
201-18-5350	74,148.58	.00	74,148.58
201-18-5355	2,085.00	.00	2,085.00
201-18-5374	2,947.33	.00	2,947.33
201-34-5231	1,491.67	54.08-	1,437.59
201-34-5233	5,150.76	249.09-	4,901.67
201-34-5363	80.03	.00	80.03
201-34-5372	219.04	.00	219.04
201-34-5380	683.84	.00	683.84
201-34-5579	.99	.00	.99
201-34-5941	354.50	.00	354.50
201-49-5341	2,490.07	.00	2,490.07
201-49-5342	471.19	.00	471.19

M = Manual Check, V = Void Check

GL Account	Debit	Credit	Proof
201-49-5343	291.61	.00	291.61
201-49-5344	677.42	.00	677.42
201-49-5346	193.99	.00	193.99
201-49-5367	1,838.91	.00	1,838.91
201-49-5369	1,474.70	.00	1,474.70
201-49-5370	736.20	.00	736.20
201-49-5398	992.75	.00	992.75
201-49-5513	1,000.00	.00	1,000.00
201-55-5214	451.30	.00	451.30
201-55-5321	109.75	.00	109.75
201-55-5337	236.09	.00	236.09
201-55-5792	266.76	.00	266.76
201-55-5900	1,724.78	.00	1,724.78
203-00-2000	.00	25,129.71-	25,129.71-
203-34-5233	105.00	.00	105.00
203-34-5240	1,526.43	.00	1,526.43
203-34-5341	16,347.91	.00	16,347.91
203-34-5342	39.46	.00	39.46
203-34-5344	485.89	.00	485.89
203-34-5424	102.80	.00	102.80
203-34-5426	1,029.49	.00	1,029.49
203-34-5458	4,875.00	.00	4,875.00
203-34-5533	50.66	.00	50.66
203-34-5941	567.07	.00	567.07
204-00-2000	.00	1,138,424.07-	1,138,424.07-
204-34-5221	17,456.28	.00	17,456.28
204-34-5227	13,432.94	.00	13,432.94
204-34-5231	249.73	.00	249.73
204-34-5233	1,009.05	.00	1,009.05
204-34-5321	2,744.70	.00	2,744.70
204-34-5334	653.00	.00	653.00
204-34-5339	3,278.29	.00	3,278.29
204-34-5341	11,543.92	.00	11,543.92
204-34-5352	1,788.00	.00	1,788.00
204-34-5356	2,655.00	.00	2,655.00
204-34-5384	194.85	.00	194.85
204-34-5422	267.66	.00	267.66
204-34-5433	4,438.89	.00	4,438.89
204-34-5434	6,714.35	.00	6,714.35
204-34-5455	864.01	.00	864.01

M = Manual Check, V = Void Check

GL Account	Debit	Credit	Proof
204-34-5579	53.83	.00	53.83
204-34-5593	1,063,501.06	.00	1,063,501.06
204-34-5941	100.02	.00	100.02
204-34-5969	7,478.49	.00	7,478.49
205-00-2000	180.40	68,016.68-	67,836.28-
205-34-5221	4,025.00	.00	4,025.00
205-34-5228	92.00	.00	92.00
205-34-5231	218.63	.00	218.63
205-34-5233	729.79	.00	729.79
205-34-5241	8.07	.00	8.07
205-34-5321	1,937.43	.00	1,937.43
205-34-5339	2,314.09	.00	2,314.09
205-34-5341	22,225.76	.00	22,225.76
205-34-5342	155.83	.00	155.83
205-34-5344	4,244.81	.00	4,244.81
205-34-5345	170.51	.00	170.51
205-34-5370	510.67	.00	510.67
205-34-5380	185.00	.00	185.00
205-34-5384	140.00	.00	140.00
205-34-5431	23,173.25	.00	23,173.25
205-34-5433	2,698.89	.00	2,698.89
205-34-5434	56.29	.00	56.29
205-34-5440	1,468.00	.00	1,468.00
205-34-5455	818.23	180.40-	637.83
205-34-5554	1,608.80	.00	1,608.80
205-34-5579	1,061.00	.00	1,061.00
205-34-5941	150.73	.00	150.73
205-34-5969	23.90	.00	23.90
207-00-2000	.00	1,857.19-	1,857.19-
207-34-5231	284.11	.00	284.11
207-34-5321	699.63	.00	699.63
207-34-5339	835.65	.00	835.65
207-34-5341	37.80	.00	37.80
210-00-2000	22.00	55,549.99-	55,527.99-
210-34-5231	518.67	.00	518.67
210-34-5233	2,294.05	22.00-	2,272.05
210-34-5237	6,606.12	.00	6,606.12
210-34-5239	1,254.12	.00	1,254.12
210-34-5254	6,418.31	.00	6,418.31
210-34-5256	61.72	.00	61.72

M = Manual Check, V = Void Check

GL Account	Debit	Credit	Proof
210-34-5341	471.54	.00	471.54
210-34-5342	583.06	.00	583.06
210-34-5343	69.03	.00	69.03
210-34-5344	343.55	.00	343.55
210-34-5346	290.83	.00	290.83
210-34-5365	2,550.00	.00	2,550.00
210-34-5370	60.75	.00	60.75
210-34-5372	658.79	.00	658.79
210-34-5380	176.20	.00	176.20
210-34-5423	3,154.50	.00	3,154.50
210-34-5941	238.03	.00	238.03
210-51-5135	1,000.00	.00	1,000.00
210-51-5166	2,955.00	.00	2,955.00
210-51-5168	910.39	.00	910.39
210-51-5185	650.91	.00	650.91
210-51-5223	49.43	.00	49.43
210-51-5372	400.00	.00	400.00
210-51-5380	57.92	.00	57.92
210-51-5401	1,285.64	.00	1,285.64
210-90-5630	22,445.35	.00	22,445.35
210-90-5632	46.08	.00	46.08
211-00-2000	.00	1,210,620.50-	1,210,620.50-
211-80-4019	12,349.00	.00	12,349.00
211-80-4061	3,405.50	.00	3,405.50
211-80-4083	1,000,000.00	.00	1,000,000.00
211-80-5022	98,054.00	.00	98,054.00
211-80-5024	10,837.00	.00	10,837.00
211-80-5044	16,873.00	.00	16,873.00
211-80-5050	26,851.00	.00	26,851.00
211-80-5064	9,461.00	.00	9,461.00
211-80-5065	32,790.00	.00	32,790.00
Grand Totals:	<u>2,922,828.90</u>	<u>2,922,828.90-</u>	<u>.00</u>

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

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