



PARKS, RECREATION, OPEN SPACES AND TRAILS ADVISORY BOARD MEETING

Meeting Agenda

7/15/2026

6:00 PM

Location: Centennial Conference Room, 8225 3rd St. Join the Zoom Webinar Meeting:

Please click the link below to join the webinar:

<https://us06web.zoom.us/j/83317874726?pwd=QktQMkFaMWUzeHNOBWpvRVY0UVNoQT09>

Or One tap mobile:+17193594580,83317874726

Webinar ID: 833 1787 4726

Passcode: 586406

1. Call To Order
2. Roll Call
3. Public to be Heard on Non-Agenda Items
4. Approval of Minutes
 - a. June 10, 2026 - PROST Regular Meeting Minutes
5. Action Items / Discussion Items
 - b. Budget Discussion
 - c. Future Meetings Calendar
 - i. Vote: Special meeting regarding Operations and CIP Budget
6. Secretary Recap
7. Announcements (Parks, Recreation, Open Space and Trails)
 - d. Town Staff
 - ii. Parks
 - iii. Recreation
 - iv. Open Space
 - v. Trails
 - e. Board of Trustee Liaison

f. PROST Board Members

8. Adjourn
9. Park Visit

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.



PARKS, RECREATION, OPEN SPACES AND TRAILS ADVISORY

Meeting Notes

June 10, 2026

Location: Leeper Center Community Room Wellington, CO

Meeting Recording Available

PROST Agenda with Meeting Notes

Date: June 10, 2026

Time: 6:03pm – 7:57pm

Attendees: John Evans, Lorilyn Bockelman, Sarah Braun, Joe Burke, Landon Wheeler, Jessi Roper, Billy Cooksey, Eric Henschel, Trustee Kendra Barrett

1. Call to Order

- John called the meeting to order at 6:03pm.

2. Roll Call

- The Board welcomed returning member Joe Burke, and new member Landon Wheeler (as approved by TOW Board in June 2026).

3. Public to be Heard on Non-Agenda Items

None

4. Approval of Minutes

a. May 13, 2026 – PROST Regular Meeting Minutes

b. June 1, 2026 – PROST Special Meeting Minutes

Motion: Sarah moved to approve both sets of minutes. Second: Joe

Vote: Unanimous approval

5. Action Items / Discussion Items

a. Veterans Garden – Wellington Community Park

Billy recognized the Veterans Gardens project as an important initiative with a significant community impact. While the project may move more slowly than desired, the Board remains committed to bringing it to completion.

The Board discussed donor recognition tiers, project amenities, signage, and fundraising opportunities following the June 1 work session with representatives from GWOT, the American Legion (AL), and the STAR Foundation.

Donor Tier Discussion

- Donor tiers were reviewed and refined.
- Flag sponsorship estimated at approximately **\$3,000–\$4,000** for the flagpole, including a commemorative star and flag.
- Donors may sponsor the flag in partnership with the American Legion.
- American Legion branding and recognition near the flag area were discussed.
- Proposed changes:
 - Increase the current \$5,000 tier to **\$7,000**.
 - Increase the Legacy Tier to **\$15,000**.
 - Create a new **Legion Tier** at **\$7,500**, positioned between Legacy and Freedom.
 - Remove the flag sponsorship component from the Guardian Tier.

Memorial Features

- Benches will be metal and may be repurposed from downtown inventory, with commemorative plaques added.
- Shade structures were discussed but deemed unnecessary as planned trees mature.
- Proposed donor recognition levels:
 - **Legacy:** \$15,000
 - **Legion:** \$7,500 (includes flag sponsorship and plaque recognition)
 - **Freedom:** \$7,000 (bench sponsorship)

Signage and Recognition

- The American Legion expressed interest in purchasing the American flag and requested additional clarification regarding sponsorship options.
- Discussion included:
 - Creating a second, symmetrical sign featuring the American Legion Post.
 - Incorporating the American Legion Post 176 name and logo into park signage.
 - Utilizing backlit, cut-metal signage featuring the logo and organization name.
 - Exploring alternatives to sponsor plaques and expanding donor recognition opportunities.

Additional Fundraising

- Commemorative bricks were discussed, with a target buy-in of **\$500 or less**.
- Alternative recognition opportunities will continue to be explored.

Marketing and Outreach

- Megan Larson created a project logo that received general support from the group. Sarah Braun will liaise with Megan for logo/branding/marketing efforts.
- Megan will assist with:
 - Tier pamphlets
 - Website content
 - Stickers
 - Bracelets
 - Additional promotional materials
- Billy and Eric will coordinate creation of updated renderings and banners.
- The Town website will incorporate project information.

Upcoming Fundraising and Awareness Opportunities

- **June 21 Food Truck Rally and Cornhole Tournament**
 - Opportunity to distribute project flyers.
 - Expected attendance of approximately 300–500 people.
- **July 4 Celebration**

- Town booth will promote the project.
- Permanent signage will likely not be ready, but a temporary banner may be displayed.
- Sticker production may be possible if logos are finalized.
- Suggested recognition items:
 - "I Support" sticker (\$1,000 level)
 - "I Donated" sticker (\$200 level)
- Sarah and Megan will coordinate marketing and printing options.
- STAR Foundation offered promotional space at upcoming events.

Other Project Updates

- Planned flag planting event during Labor Day weekend.
- Fire Chief approved a concept for a ceremonial flag retirement area incorporating a propane-fueled burn insert.
- Sarah will coordinate with Megan and Billy on project communications.
- Lorilyn will update project renderings to include American Legion elements.

b. PROST Master Plan and Community Center Feasibility Study Update

Staff discussed ongoing updates to the PROST Master Plan.

Key discussion points included:

- The Leeper Center no longer adequately serves community needs.
- Additional conceptual renderings are being developed to incorporate:
 - Library space
 - Community resource areas
 - Flexible rentable spaces
 - Office space
- Approximately 4,500 square feet of future expansion space is being considered.
- Outdoor patio space will remain available as open and rentable community space.
- The project team requested that feasibility work be integrated into future expansion planning.
- Updated renderings and cost estimates are being developed without increasing project costs.

Additional discussion included:

- Community center visitation numbers continue to grow, including users from outside Wellington.
- Potential connectivity opportunities were reviewed, including:
 - South Harvest neighborhood connections
 - Viewpointe Park overpass opportunities
 - Sage Meadows Tract D access and buffer areas
- Timeline
 - PROST review comments are requested prior to July 6.
- Final packet deadline is July 7.
- Presentation to the Board of Trustees is scheduled for July 14.

c. July 2026 PROST Meeting Schedule

- The Board discussed options for the July regular meeting.
- Consensus was reached to:
 - Move the regular meeting from July 8 to July 15, 2026.
 - Hold the meeting at the Municipal Building.

- Include a visit to Centennial Park as part of the meeting.
- The Board noted that review of PROST materials can occur prior to the July 14 Board of Trustees presentation and that an additional meeting is not required before that date.

d. Future Meetings Calendar

Discussion focused on increasing opportunities for work sessions and park site visits.

Key items:

- Additional work sessions may be added without impacting bylaw requirements.
- Board members noted the value of more frequent meetings for productivity.
- Future site visits will include:
 - Wellington Community Park
 - Centennial Park
 - East-side parks
- A potential park visit is planned for August 3; Billy will confirm any posting or formal meeting requirements.
- Billy will be in Portugal during August, but the August 12 regular meeting will remain scheduled.

6. Announcements/Park Updates

e. Multi-Golf Course Update

- Project update provided:
 - Course design has been accepted.
 - Construction and excavation activities are underway.
 - All work is progressing well.
 - **Six of nine holes** will be ADA-accessible, exceeding the national average.
 - Existing signage structure will be retained and updated with new content.
 - A ribbon-cutting and celebration event is planned following project completion.

f. Board of Trustees Liaison: No additional report.

g. PROST Board Members

- Joe attended the Northern Colorado bicycle meetings to support regional trail initiatives.
- Board members discussed scheduling individual 1-on-1 meetings with Billy; members were encouraged to contact him directly to arrange meetings.

7. Secretary Recap of Action Items / To-Do List

- Finalize Veterans Gardens donor tiers and sponsorship structure.
- Determine American Legion sponsorship and recognition details.
- Update project renderings to include signage and donor recognition concepts.
- Develop marketing materials and fundraising collateral.
- Coordinate promotional opportunities at upcoming community events.
- Complete library/community center concept renderings.
- Review and provide PROST Master Plan feedback prior to July 6.
- Prepare July 15 meeting logistics at the Municipal Building.

8. Adjourn: 7:57pm

9. Planned Park Visit – Wellington Community Park

Board members conducted a visit and discussion regarding Wellington Community Park improvements and Veterans Gardens planning.



TOWN OF
WELLINGTON

2026



Town of Wellington, Colorado

Fiscal Year Budget



2026 Town Administrator's Budget Message

November 18, 2025

Dear Mayor and Board of Trustees,

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

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

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

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

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

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

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

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

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

The following updates were made through the budget process:

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

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

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

Town Parks



Wellington Community Park



Centennial Park



Harvest Park



Viewpointe Park



Winick Park



Library Park



Knolls Linear Park



Sunrise Park



Park Meadows Park



Wellville Park

Basis of Budgeting

Basis of Presentation – Fund Accounting

The activities of the Town are organized into separate funds including the General Fund and other funds that are designated for a specific purpose. Each fund is considered a separate accounting entity with a set of self-balancing accounts that comprise its revenues, expenses, assets, liabilities, and fund equity as appropriate. The number and variety of funds used by the Town promotes transparency and accountability but can also make municipal budgeting and finance complex. Therefore, understanding the fund structure is an important part of understanding the Town's finances. The following is a description of the fund types that contain the Town's various funds.

Fund Structure

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

General Fund

Purpose of Fund

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

Services Provided

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

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

Enterprise Funds

Purpose of Funds

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

Services Provided

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

- Water: Supplies treated drinking water & fire protection.
- Sewer: Collects & treats wastewater safely.
- Storm Drainage: Controls runoff to prevent & protect water quality.

Special Revenue Funds

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

Services Provided

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

- Streets: Maintains and improves public roads and traffic systems.
- Parks: Develops and maintains parks and recreational spaces.
- Conservation Trust: Uses Colorado lottery proceeds to fund park & open space.
- Library Trust: Support library programs, resources, and facility needs.

Basis of Budgeting

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

Basis of Accounting

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

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

Basis of Budgeting vs. Basis of Accounting

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

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

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

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

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

Strategic Goals and Objectives Tracking

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

Community Survey

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

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

Polco noted the pandemic's influence may affect the comparisons to past years' data. The Community Survey is a tool used to help the Town monitor trends in resident opinions, measure government performance, inform budget and strategic planning decision, and is a benchmark to other communities. The next survey will be conducted in 2027.



Key Findings

1

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

2

The economy and general affordability are priorities for residents

3

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

Balancing Performance and Importance

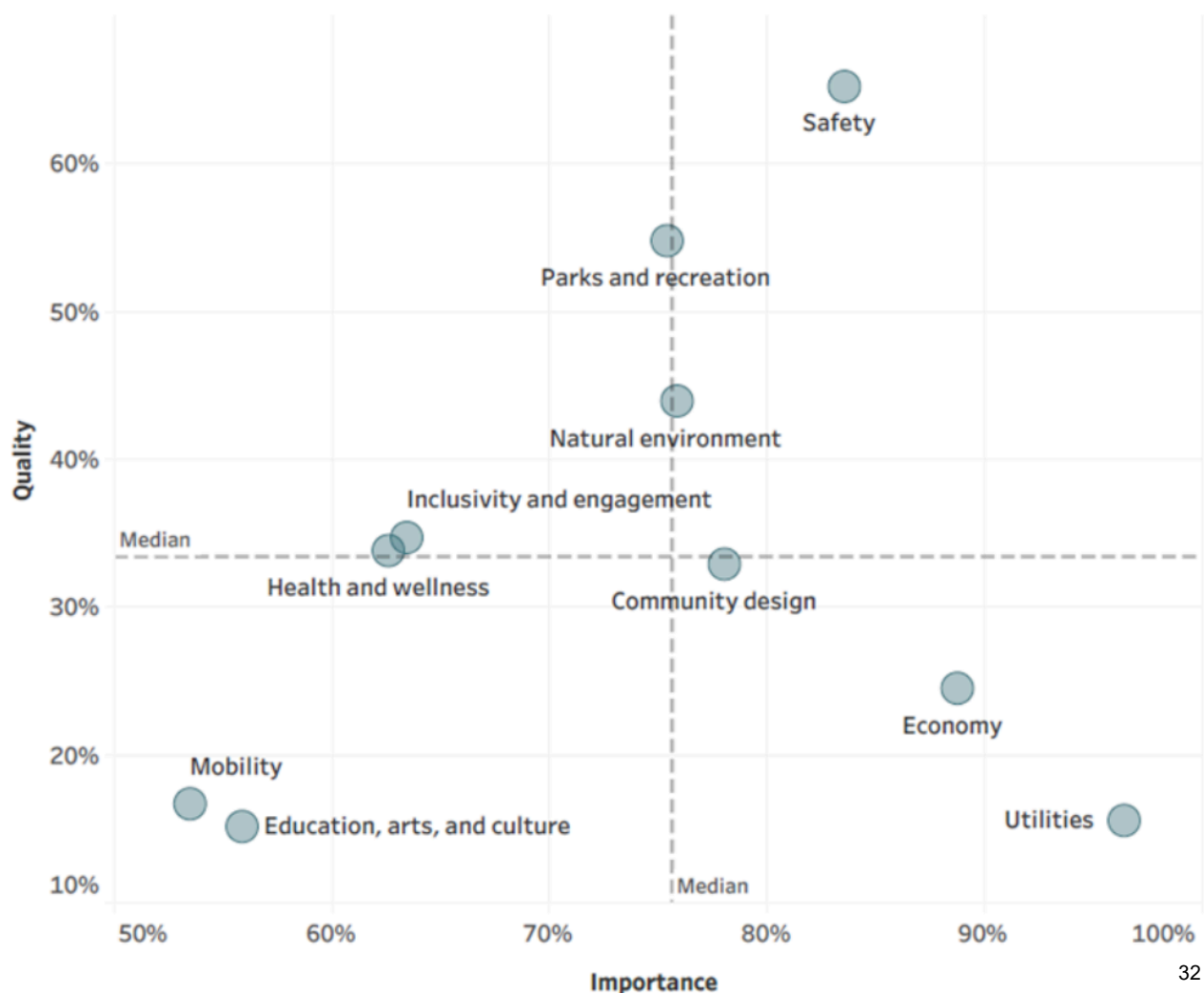
The quadrants in the figure below show which community facets were given higher or lower importance ratings (right-left) and which had higher or lower quality ratings (up-down).

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

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

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

Community Survey Matrix



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

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

Polco noted the pandemic's influence may affect the comparisons to past years' data. The Community Survey is a tool used to help the Town monitor trends in resident opinions, measure government performance, inform budget and strategic planning decision, and is a benchmark to other communities. The next survey will be conducted in 2027.



Key Findings

1

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

2

The economy and general affordability are priorities for residents

3

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

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

2026 Consolidated Financial Schedule

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

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

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

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

Revenue Overview

Taxes and Impact Fees

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

Marijuana Tax

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

Street Fund

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

Park Fund

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

Water Fund

Operating as an enterprise fund, the Water Fund collects user charges and fees on water sales. A 5% increase was approved in November 2024, with rates based on tap size and volume usage. The utility rate study, conducted by an outside consultant, enables five-year rate projections, ensuring proper funding for increased water costs, capital improvements, and ongoing debt service.

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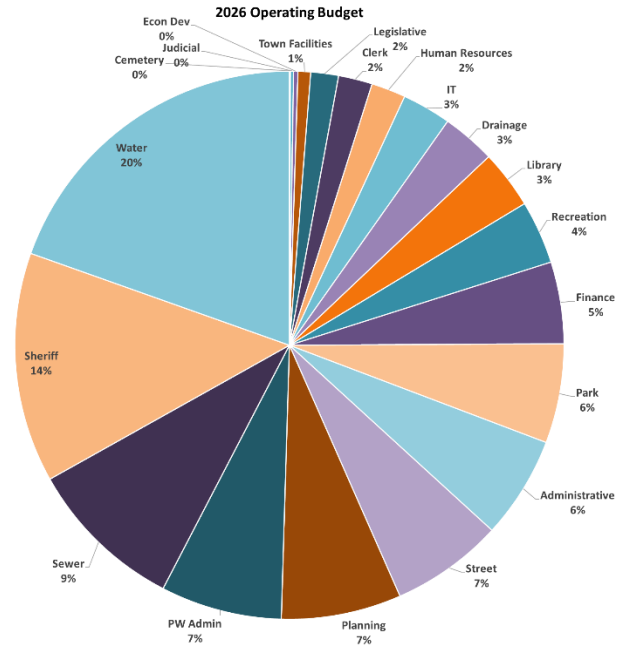
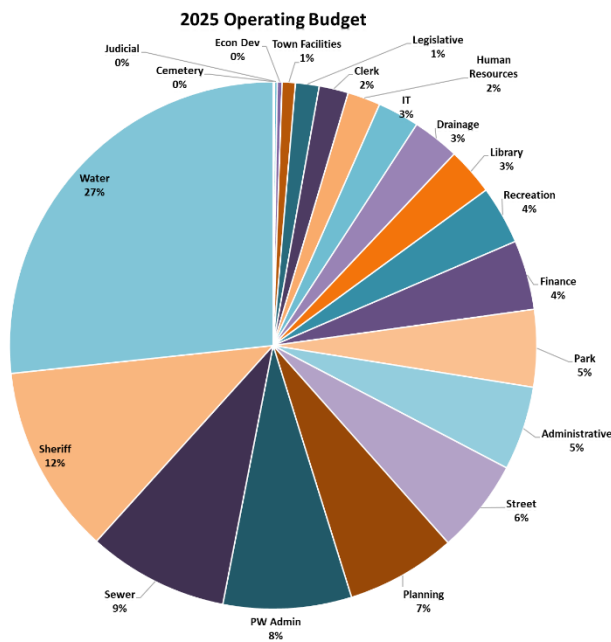
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Operations Budget | Visual Summary



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

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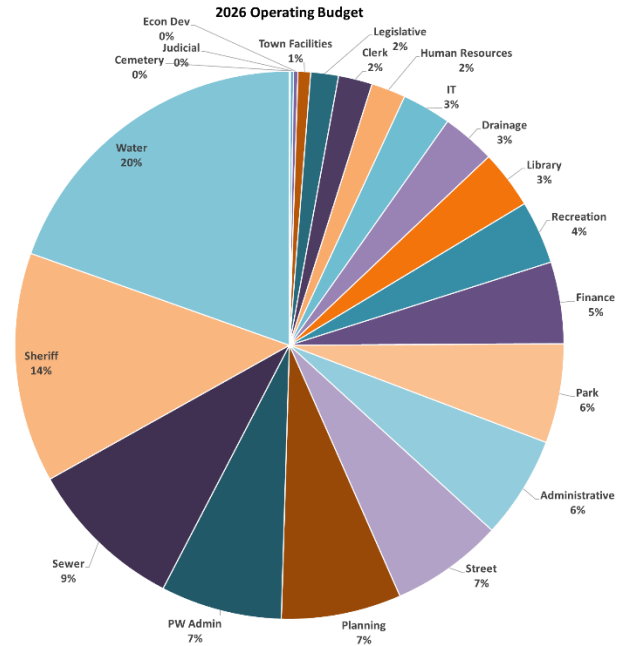
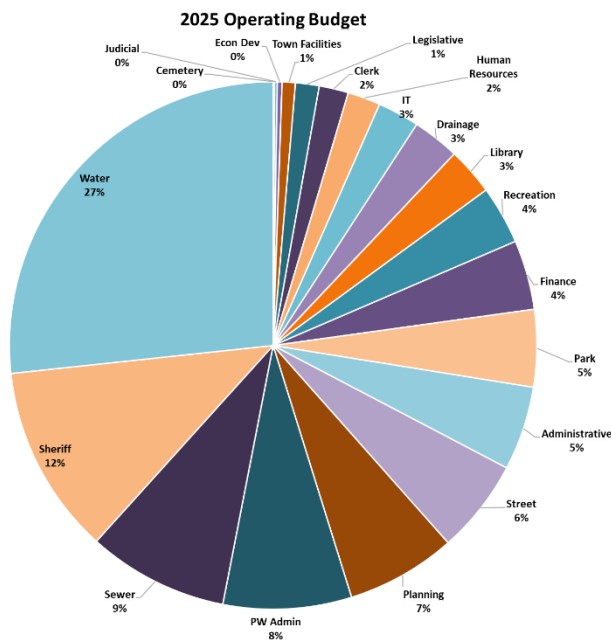
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PARK FUND



Park Fund

Overview

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

Responsibilities

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

2026 Goals

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

2025 Key Accomplishments

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

Recreation Department

Overview

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

Responsibilities

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

2026 Goals

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

2025 Key Accomplishments

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

Park Fund
Fund Balance

	2024	2025	2026
	Actual	Estimated	Budget
Beginning Fund Balance	\$ 2,261,963	\$ 2,019,420	\$ 1,458,763
Operations			
Revenue	1,734,162	1,545,331	1,534,468
Transfers In	-	-	-
Total Revenue	1,734,162	1,545,331	1,534,468
Expenditures	1,329,323	1,467,276	1,603,777
Debt Service	291,915	269,500	-
Transfers Out - Admin Overhead	191,915	237,087	256,480
Total Expenditure	1,813,153	1,973,862	1,860,256
Net Operations	(78,991)	(428,531)	(325,788)
Capital			
Loan Proceeds	-	-	-
Capital Grants	-	40,215	-
Capital Projects	163,552	172,341	185,000
Net Capital	(163,552)	(132,126)	(185,000)
Revenue Over Expenditure	(242,543)	(560,657)	(510,788)
Ending Fund Balance	\$ 2,019,420	\$ 1,458,763	\$ 947,975

Revenues

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

Expenditures

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

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

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

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

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

Revenue Overview

Taxes and Impact Fees

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

Marijuana Tax

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

Street Fund

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

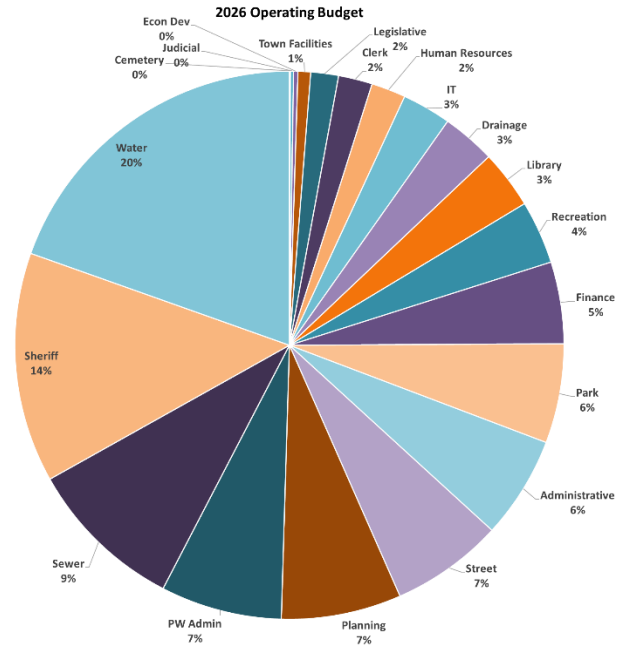
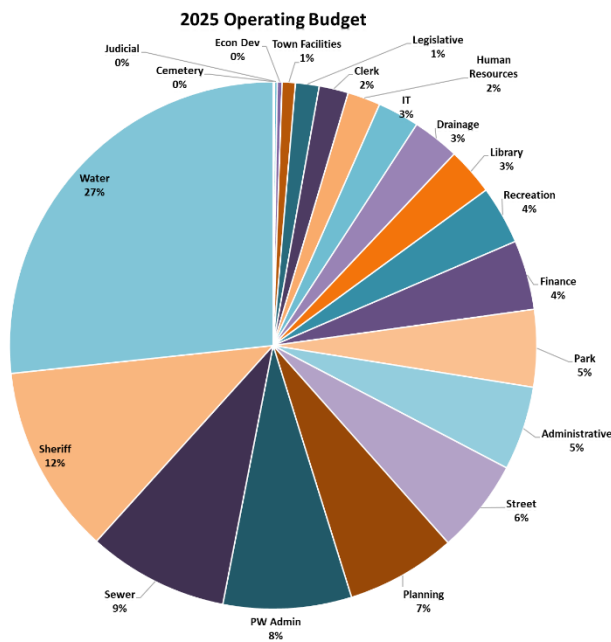
Park Fund

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

Water Fund

Operating as an enterprise fund, the Water Fund collects user charges and fees on water sales. A 5% increase was approved in November 2024, with rates based on tap size and volume usage. The utility rate study, conducted by an outside consultant, enables five-year rate projections, ensuring proper funding for increased water costs, capital improvements, and ongoing debt service.

Operations Budget | Visual Summary



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



PARK FUND



Park Fund

Overview

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

Responsibilities

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

2026 Goals

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

2025 Key Accomplishments

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

Recreation Department

Overview

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

Responsibilities

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

2026 Goals

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

2025 Key Accomplishments

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

Park Fund
Fund Balance

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

Revenues

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

Expenditures

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

Parks (continued)		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Change
210-34-5239	R&M - Wells, Well Houses, Splash Pad	185	8,000	10,500	10,000	25%
210-34-5241	Shop Supplies	1,884	2,100	2,000	2,000	-5%
210-34-5251	Tree Care	-	-	-	45,000	N/A
210-34-5252	Tree Replacement & Trimming	41,526	30,000	25,000	-	-100%
210-34-5253	Tree Spraying	17,310	20,000	12,000	-	-100%
210-34-5254	R&M - Parks & Playground	30,919	32,000	32,000	32,000	0%
210-34-5256	Splash Pad Chemicals	1,574	1,100	1,600	1,600	45%
210-34-5341	Irrigation Electricity	5,068	4,500	7,000	7,000	56%
210-34-5342	Water	71,867	50,000	24,000	40,000	-20%
210-34-5343	Sewer	1,175	1,000	1,800	1,800	80%
210-34-5344	Natural Gas	1,111	1,000	3,500	4,500	350%
210-34-5346	Storm Drainage	2,256	1,250	3,490	3,500	180%
210-34-5356	Professional Services	2,002	2,000	2,000	-	-100%
210-34-5365	Toilet Rental	19,096	27,730	27,730	30,750	11%
210-34-5366	Services - Parks & Lawn Care	73,670	70,000	70,000	50,000	-29%
210-34-5370	Safety Workwear & Equipment	871	1,200	1,200	1,500	25%
210-34-5372	Uniforms	1,042	2,500	2,450	2,750	10%
210-34-5380	PROFESSIONAL DEVELOPMENT	4,193	5,000	5,000	5,500	10%
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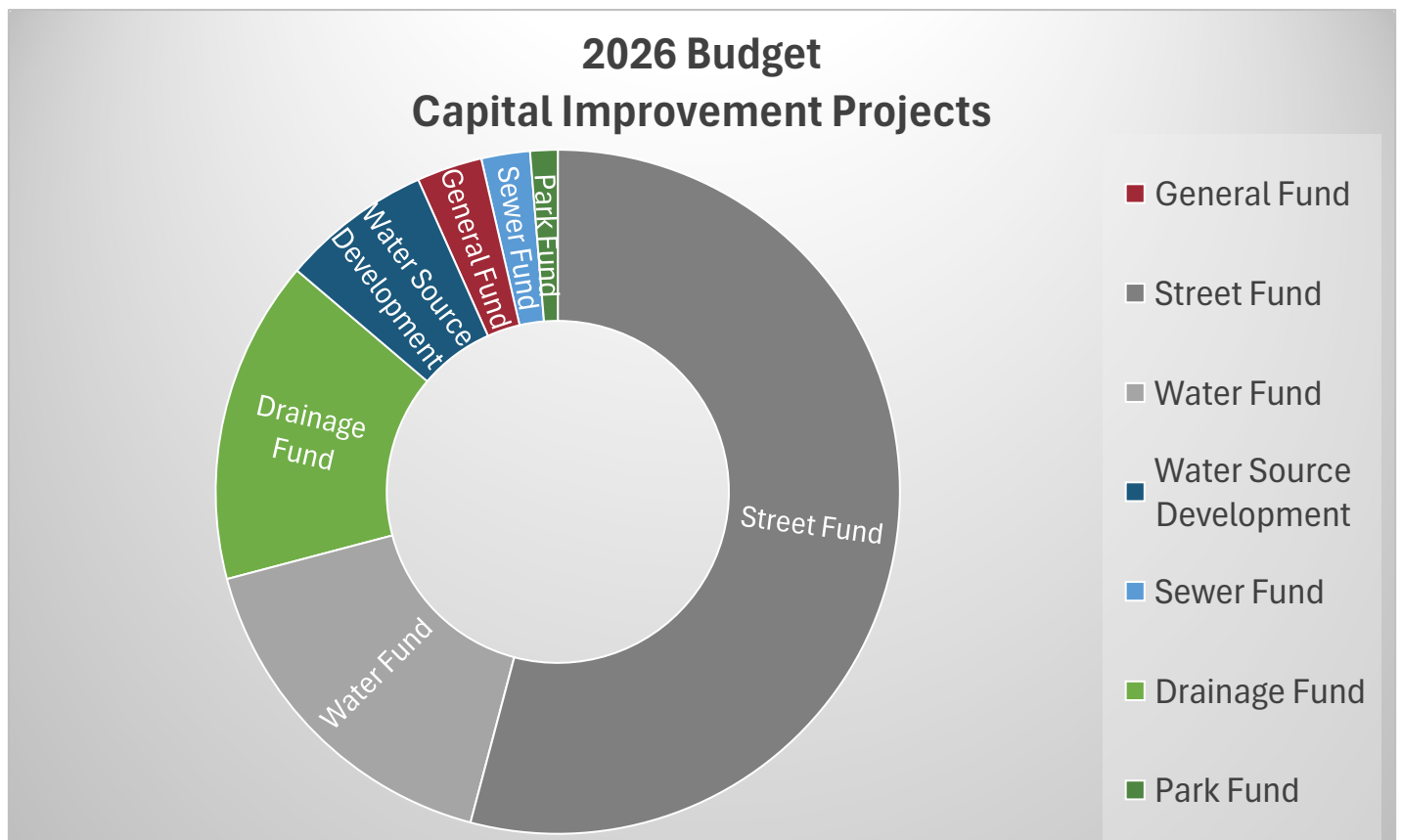
Recreation (continued)		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Change
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210-51-5223	Operating Supplies	732	2,000	1,800	2,000	0%
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210-51-5372	Staff Uniforms	2,728	2,750	2,750	3,250	18%
210-51-5380	PROFESSIONAL DEVELOPMENT	5,465	5,000	5,000	5,000	0%
210-51-5392	Gym Rental	7,271	12,000	12,000	14,000	17%
210-51-5401	Marketing Services	1,332	10,000	10,000	11,000	10%
NEW	Zumba Classes	-	-	-	500	N/A
210-51-5513	Insurance Deductible	-	5,000	-	5,000	0%
TOTAL		\$ 559,329	\$ 657,611	\$ 645,194	\$ 624,065	-5%

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

Capital Improvement Projects | Visual Summary

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

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



Capital Improvement Projects

The five-year Capital Improvement Projects (CIP) budget is used to account for financial resources that are used to construct/acquire major, long-lived general capital assets. These projects have been identified in the Capital Improvement Plan and are consistent with the Town's long-term goals. The CIP is a comprehensive five-year program that focuses on achieving the Town of Wellington's Strategic Plan priorities of Grow Responsibly, Cultivate and Nurture Community Spaces, Foster Economic Vibrancy, and Ensure Strong Town Operations. Capital expenditures are the acquisition of capital assets. Capital items must cost more than \$25,000 and have an expected life expectancy of greater than three year.

Funding in 2026 is budgeted and adopted by the Board of Trustees. Funding in 2027-2030 is earmarked for project completion. This ensures the Town does not over allocate funds on multi-year projects. However, due to the Town's code requirements, the budget can only be officially appropriated on a year-to-year basis.

CAPITAL IMPROVEMENT FUNDING & ONGOING OPERATION IMPACTS

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

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

- 3% sales tax rate imposed on retail/food. Sales tax revenue is divided, with 2% allocated to the general fund and the remaining 1% split between the street and parks funds.
- Streets Sales Tax
- Parks Sales Tax
- Grants – Revenues from grants are recorded in the Park Improvement, Conservation Trust, Capital Improvement and Utility Funds to be used for specific capital projects within those funds.
- Impact Fees – These fees on new construction are recorded in the three enterprise funds and have been updated to reflect rising costs of providing utilities to new growth.
- Lottery Funds – These revenues are recorded in the Conservation Trust Fund to be used for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site. The Town uses these funds to expand and maintain the trail system.

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

Process to Identify Project Funding

Priority I: IMPERATIVE

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

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

Priority II: ESSENTIAL

Projects that address clearly demonstrated needs or objectives.

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

Priority III: IMPORTANT

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

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

Priority IV: DESIRABLE

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

Revenue Overview

Taxes and Impact Fees

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

Marijuana Tax

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

Street Fund

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

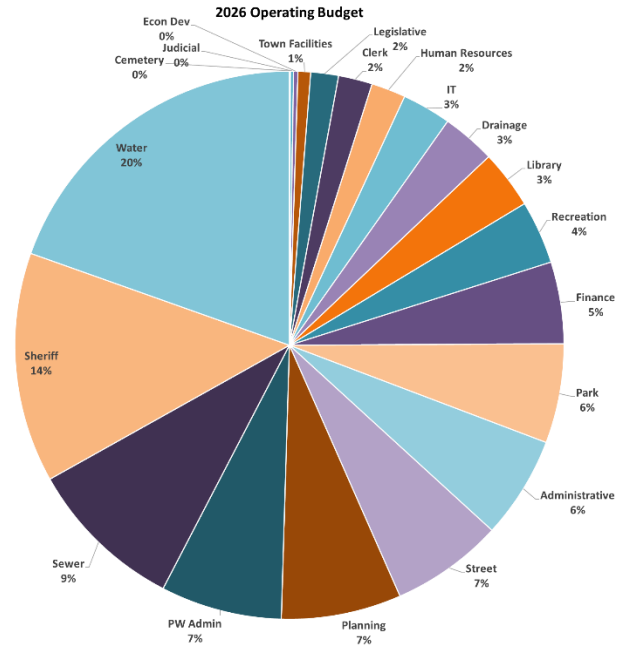
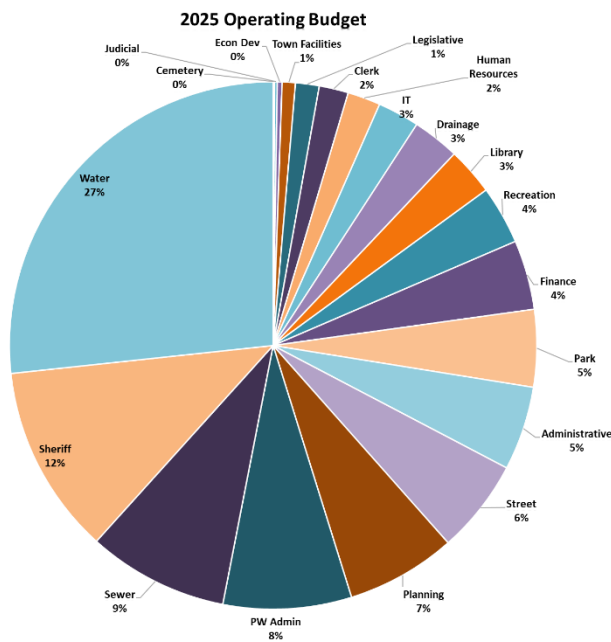
Park Fund

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

Water Fund

Operating as an enterprise fund, the Water Fund collects user charges and fees on water sales. A 5% increase was approved in November 2024, with rates based on tap size and volume usage. The utility rate study, conducted by an outside consultant, enables five-year rate projections, ensuring proper funding for increased water costs, capital improvements, and ongoing debt service.

Operations Budget | Visual Summary



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

PARK FUND



Park Fund

Overview

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

Responsibilities

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

2026 Goals

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

2025 Key Accomplishments

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

Recreation Department

Overview

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

Responsibilities

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

2026 Goals

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

2025 Key Accomplishments

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

Park Fund
Fund Balance

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

Revenues

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

Expenditures

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

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

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

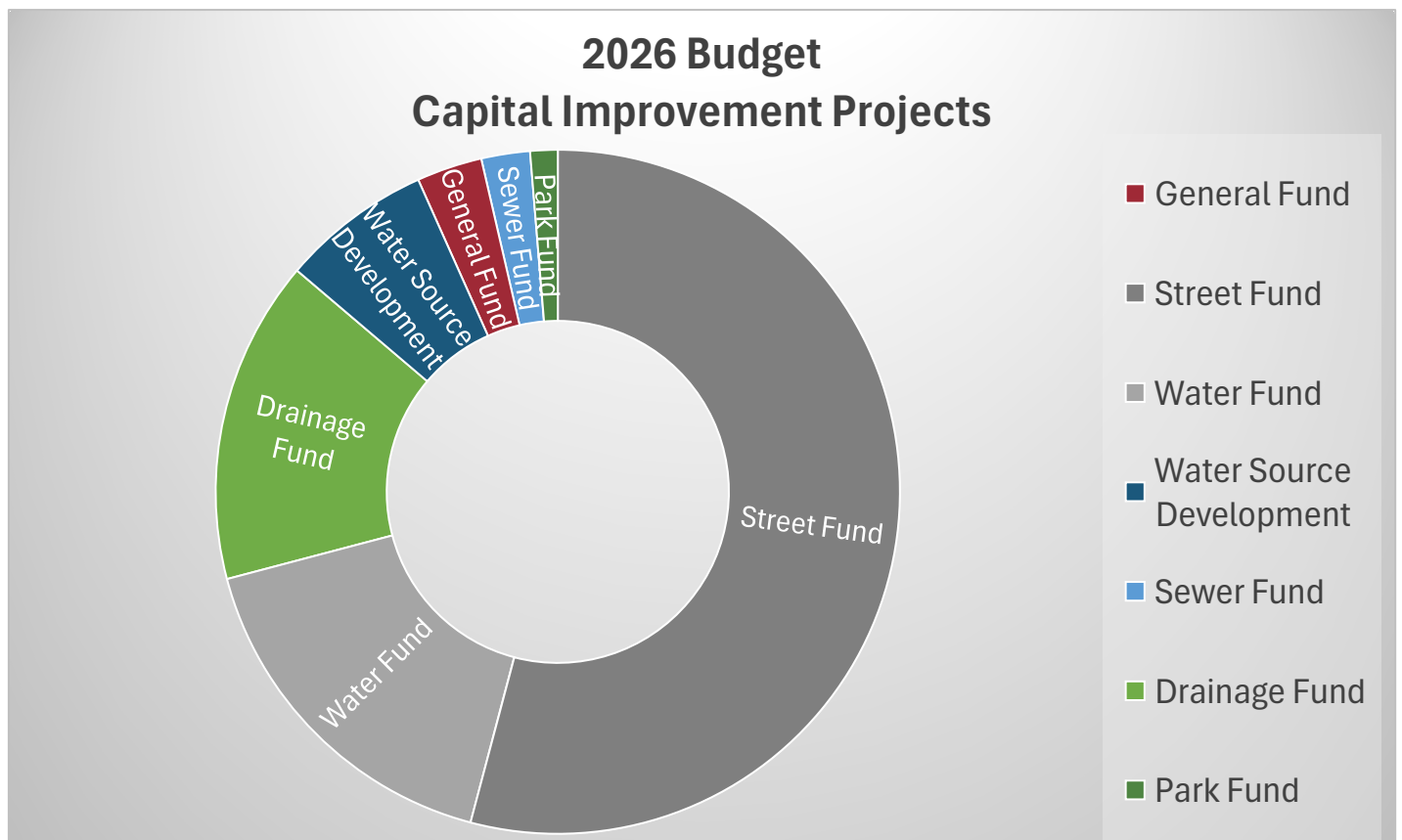
Recreation (continued)		2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Change
210-51-5190	Yoga Classes	163	500	250	500	0%
210-51-5223	Operating Supplies	732	2,000	1,800	2,000	0%
210-51-5335	Dues & Subscriptions	2,590	2,590	2,300	3,000	16%
210-51-5372	Staff Uniforms	2,728	2,750	2,750	3,250	18%
210-51-5380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

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

Capital Improvement Projects | Visual Summary

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

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



Capital Improvement Projects

The five-year Capital Improvement Projects (CIP) budget is used to account for financial resources that are used to construct/acquire major, long-lived general capital assets. These projects have been identified in the Capital Improvement Plan and are consistent with the Town's long-term goals. The CIP is a comprehensive five-year program that focuses on achieving the Town of Wellington's Strategic Plan priorities of Grow Responsibly, Cultivate and Nurture Community Spaces, Foster Economic Vibrancy, and Ensure Strong Town Operations. Capital expenditures are the acquisition of capital assets. Capital items must cost more than \$25,000 and have an expected life expectancy of greater than three year.

Funding in 2026 is budgeted and adopted by the Board of Trustees. Funding in 2027-2030 is earmarked for project completion. This ensures the Town does not over allocate funds on multi-year projects. However, due to the Town's code requirements, the budget can only be officially appropriated on a year-to-year basis.

CAPITAL IMPROVEMENT FUNDING & ONGOING OPERATION IMPACTS

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

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

- 3% sales tax rate imposed on retail/food. Sales tax revenue is divided, with 2% allocated to the general fund and the remaining 1% split between the street and parks funds.
- Streets Sales Tax
- Parks Sales Tax
- Grants – Revenues from grants are recorded in the Park Improvement, Conservation Trust, Capital Improvement and Utility Funds to be used for specific capital projects within those funds.
- Impact Fees – These fees on new construction are recorded in the three enterprise funds and have been updated to reflect rising costs of providing utilities to new growth.
- Lottery Funds – These revenues are recorded in the Conservation Trust Fund to be used for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site. The Town uses these funds to expand and maintain the trail system.

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

Process to Identify Project Funding

Priority I: IMPERATIVE

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

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

Priority II: ESSENTIAL

Projects that address clearly demonstrated needs or objectives.

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

Priority III: IMPORTANT

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

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

Priority IV: DESIRABLE

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

Capital Projects | Park Fund
Five Year Summary

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

2026 Capital Projects Details | Drainage Fund

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

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

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

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

2026 FINANCE CALENDAR

JANUARY						
SU	M	TU	W	TH	F	SA
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

FEBRUARY						
SU	M	TU	W	TH	F	SA
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

MARCH						
SU	M	TU	W	TH	F	SA
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL						
SU	M	TU	W	TH	F	SA
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

MAY						
SU	M	TU	W	TH	F	SA
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JUNE						
SU	M	TU	W	TH	F	SA
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Audit FY2025 due June 30, 2026

JULY						
SU	M	TU	W	TH	F	SA
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

AUGUST						
SU	M	TU	W	TH	F	SA
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Certification of Valuation from County

SEPTEMBER						
SU	M	TU	W	TH	F	SA
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

OCTOBER						
SU	M	TU	W	TH	F	SA
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Notice of Budget Publication

NOVEMBER						
SU	M	TU	W	TH	F	SA
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

DECEMBER						
SU	M	TU	W	TH	F	SA
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Certification of Mill Levy to County

Town Observed Holiday

2025 AP INVOICE DEADLINE: 2/13/26

Leadership Reports Distributed (3rd Wed.)						
Changes and Corrections DUE						
Accounting period = one month prior						
> Leadership Reports = "Detailed Ledger - Expense Detailed", "Treasurer's Report", and "Check Register - Report of Expenses"						

Finance Department Information Only:						
Treasurer's Report & Report of Expenses:						
Second BOT Meeting each month						
(4th Tues.; except 7/14 (Apr), 12/8 (Oct) & 01/2027(Nov))						
Accounting period = two months prior						
Treasurer's Report Presentations						
Jan. 13 - 2025Q3; Mar. 24 - 2025EOY;						
Jun. 9 - 2026Q1; Sept. 22 - 2026Q2; Jan. 2027 - 2025Q3						
Packet due Monday of previous week						
> Treasurer's Report = "Revenues/Expenditures with Comparison to Budget"						
> Report of Expenses = "Check Register - Report of Expenses"						

P-Card Reconciliation Due Monthly on 10th

If the 10th is on a weekend, the due date is the Friday prior

AP Invoices Due Weekley on Wed.

Deadline for 2026 Check Issuance 12/18/26

Managers/Supervisors Quarterly Meetings						
Mar. 18, Jun. 18, Sept. 10, Dec. 10 - Leeper Center 8:30 AM						

Budget FY2027 Dates						
May 15 - BOT & Leadership: Onboarding/Strategic Plan						
Jun. 16 - BOT WS: Budget Priorities						
Jul. 6 - Budget Development Season Kickoff by Finance						
Aug. 7 - Ops & CIP Budgets Due to Finance						
Aug. 24-27 - Department Budget Review Meetings						
Sept. 2 - Leadership Meeting: Ops & CIP						
Sept. 22 - BOT: Fee Schedule Adoption Consideration						
Oct. 2 - BOT & Leadership: Budget Work Day						
Oct. 6 - Budget BOO-nanza (details TBD)						
Oct. 13 - BOT: Budget Presentation						
Oct. 19 - FAB: Budget & Utilites Rates						
Oct. 27 - BOT: Utilities Rates Adoption Consideration (effective 4/2027 billing period)						
Nov. 10 - BOT: Budget Adoption Consideration						

ACCOUNTING PERIODS CLOSE WHEN FINAL REPORTS ARE PUBLISHED

Account #	Type	Header	Title	As of	As of	As of	As of	As of	Budget Year	As of	Requested
				12/31/2021	12/31/2022	12/31/2023	12/31/2024	12/31/2025	Ending	6/30/2026	2027
210-01-3130	Revenue	PARK FUND - TAX REVENUE	Sales Tax	\$ 557,235.45	\$ 621,456.33	\$ 591,884.73	\$ 579,307.48	\$ 667,290.72	\$ 635,572.00	\$ 302,297.62	
210-01-3140	Revenue	PARK FUND - TAX REVENUE	Use Tax Building Materials	\$ 210,527.27	\$ -	\$ 244,091.19	\$ 95,996.12	\$ 23,368.87	\$ 45,000.00	\$ 21,610.38	
210-01-3315	Revenue	PARK FUND - TAX REVENUE	Motor Vehicle Use Tax	\$ 172,661.47	\$ 193,190.27	\$ 193,213.61	\$ 158,212.51	\$ 144,605.18	\$ 143,724.00	\$ 72,910.91	
210-01-3700	Revenue	PARK FUND - TAX REVENUE	Open Space Sales Tax	\$ 333,447.51	\$ 371,921.51	\$ 419,066.99	\$ 435,160.19	\$ 440,841.49	\$ 405,000.00	\$ 205,746.90	
210-02-3350	Revenue	PARK FUND - BUILDING PERMITS	Developer Park Fee Escrow	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-02-3351	Revenue	PARK FUND - BUILDING PERMITS	Developer Trail Fee Escrow	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-02-3381	Revenue	PARK FUND - BUILDING PERMITS	Trail Impact Fee	\$ 28,800.00	\$ 30,600.00	\$ 28,350.00	\$ 18,450.00	\$ 12,600.00	\$ 17,100.00	\$ 13,500.00	
210-02-3620	Revenue	PARK FUND - BUILDING PERMITS	BP Park Impact Fee	\$ 64,000.00	\$ 68,000.00	\$ 63,000.00	\$ 41,000.00	\$ 28,000.00	\$ 38,000.00	\$ 30,000.00	
210-05-3174	Revenue	PARK FUND - RECREATION PROGRAM FEES	Field & Building Rentals	\$ 2,057.50	\$ 1,600.00	\$ -	\$ 3,577.00	\$ 10,250.00	\$ 6,000.00	\$ 4,880.00	
210-05-3175	Revenue	PARK FUND - RECREATION PROGRAM FEES	Recreation Fees	\$ 7,726.97	\$ 174,579.75	\$ 63,715.70	\$ 164,299.15	\$ 130,576.32	\$ 118,374.00	\$ 54,864.88	
210-05-3177	Revenue	PARK FUND - RECREATION PROGRAM FEES	Batting Cages Fees/Sales	\$ 2,098.58	\$ 1,281.00	\$ 1,979.00	\$ 2,009.25	\$ 2,900.00	\$ 2,000.00	\$ 2,228.00	
210-05-3178	Revenue	PARK FUND - RECREATION PROGRAM FEES	Card Processing Fee Recovery	\$ -	\$ -	\$ -	\$ -	\$ 2,258.39	\$ 2,000.00	\$ 1,473.88	
210-08-3190	Revenue	PARK FUND - MISCELLANEOUS REVENUE	WCP Veterans Memorial Plaza	\$ -	\$ -	\$ -	\$ -	\$ 2,111.00	\$ -	\$ 110.50	
210-08-3365	Revenue	PARK FUND - MISCELLANEOUS REVENUE	Infrastructure Dedications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-08-3505	Revenue	PARK FUND - MISCELLANEOUS REVENUE	Misc. Grants / Contributions	\$ -	\$ -	\$ 9,248.00	\$ -	\$ 40,215.00	\$ -	\$ -	
210-08-3610	Revenue	PARK FUND - MISCELLANEOUS REVENUE	Investment Earnings	\$ 1,232.67	\$ 42,894.10	\$ 136,302.96	\$ 146,758.08	\$ 126,586.66	\$ 120,198.00	\$ 56,691.37	
210-08-3623	Revenue	PARK FUND - MISCELLANEOUS REVENUE	Cash-In-Lieu of Public Lands	\$ -	\$ -	\$ -	\$ 87,500.00	\$ -	\$ -	\$ -	
210-08-3690	Revenue	PARK FUND - MISCELLANEOUS REVENUE	Miscellaneous Revenue	\$ -	\$ 33.46	\$ -	\$ 457.32	\$ 5,000.00	\$ -	\$ 4,500.00	
210-08-3910	Revenue	PARK FUND - MISCELLANEOUS REVENUE	Sale of Assets	\$ 286.00	\$ 3,705.17	\$ 11.00	\$ 1,734.85	\$ 2,433.00	\$ 1,000.00	\$ 1.00	
210-08-3913	Revenue	PARK FUND - MISCELLANEOUS REVENUE	Parks & Rec Sponsorships	\$ -	\$ -	\$ -	\$ -	\$ 1,450.00	\$ 500.00	\$ 200.00	
210-09-3201	Revenue	PARK FUND - TRANSFERS	Transfer-In From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-09-3800	Revenue	PARK FUND - TRANSFERS	Transfer-In From Cons. Trust	\$ (200,000.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 239,399.60	
210-34-5100	Expenditure	PARK FUND - OPERATING	Wages & Salaries	\$ (107,439.53)	\$ (152,747.22)	\$ (210,104.63)	\$ (227,641.73)	\$ (289,156.62)	\$ (297,237.00)	\$ (140,270.62)	
210-34-5101	Expenditure	PARK FUND - OPERATING	Seasonals - Parks & Rec	\$ (9,907.58)	\$ -	\$ (16,647.01)	\$ (7,037.00)	\$ (4,268.65)	\$ (118,000.00)	\$ (33,657.95)	
210-34-5102	Expenditure	PARK FUND - OPERATING	Benefits	\$ (25,893.50)	\$ (46,516.82)	\$ (67,808.56)	\$ (81,875.86)	\$ (113,634.32)	\$ (125,574.00)	\$ (61,939.23)	
210-34-5110	Expenditure	PARK FUND - OPERATING	On-Call Stipend	\$ -	\$ -	\$ -	\$ (5,000.00)	\$ (5,600.00)	\$ (5,200.00)	\$ (2,800.00)	
210-34-5111	Expenditure	PARK FUND - OPERATING	Vandalism	\$ -	\$ -	\$ -	\$ (838.48)	\$ (6,310.24)	\$ (10,000.00)	\$ (743.43)	
210-34-5112	Expenditure	PARK FUND - OPERATING	Horticulture	\$ -	\$ -	\$ -	\$ (1,888.56)	\$ (1,498.87)	\$ (3,000.00)	\$ (131.22)	
210-34-5221	Expenditure	PARK FUND - OPERATING	Pond Chemicals	\$ (1,995.03)	\$ -	\$ (4,736.62)	\$ (4,986.44)	\$ (2,997.51)	\$ (3,100.00)	\$ (391.80)	
210-34-5231	Expenditure	PARK FUND - OPERATING	Fuel, Oil & Grease	\$ (4,835.16)	\$ (7,466.20)	\$ (15,408.82)	\$ (13,974.83)	\$ (14,346.23)	\$ (15,000.00)	\$ (6,197.71)	
210-34-5233	Expenditure	PARK FUND - OPERATING	R&M- Machinery & Equip. Parts	\$ (4,155.34)	\$ (7,758.48)	\$ (15,230.26)	\$ (17,818.08)	\$ (21,980.75)	\$ (24,000.00)	\$ (4,812.51)	
210-34-5237	Expenditure	PARK FUND - OPERATING	Irrig. Sys. Supplies/Repairs	\$ (11,545.36)	\$ (18,623.01)	\$ (13,851.35)	\$ (40,702.82)	\$ (36,226.62)	\$ (41,000.00)	\$ (16,946.61)	
210-34-5239	Expenditure	PARK FUND - OPERATING	Wells & Well Houses	\$ -	\$ (17,000.85)	\$ (8,539.51)	\$ (185.11)	\$ (10,005.53)	\$ (10,000.00)	\$ -	
210-34-5241	Expenditure	PARK FUND - OPERATING	Shop Supplies	\$ (1,568.77)	\$ (949.37)	\$ (1,244.31)	\$ (1,883.72)	\$ (1,231.61)	\$ (2,000.00)	\$ -	
210-34-5251	Expenditure	PARK FUND - OPERATING	Tree Care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (45,000.00)	\$ (24,300.00)	
210-34-5252	Expenditure	PARK FUND - OPERATING	Tree Replacement & Trimming	\$ (36,475.00)	\$ (9,351.10)	\$ (15,028.73)	\$ (41,525.50)	\$ (15,690.00)	\$ -	\$ -	
210-34-5253	Expenditure	PARK FUND - OPERATING	Tree Spraying	\$ (19,935.00)	\$ (9,536.27)	\$ (5,427.89)	\$ (17,310.00)	\$ (4,899.00)	\$ -	\$ -	
210-34-5254	Expenditure	PARK FUND - OPERATING	R&M Parks & Playground	\$ (27,169.67)	\$ (41,678.00)	\$ (25,408.73)	\$ (30,918.88)	\$ (30,932.31)	\$ (32,000.00)	\$ (15,230.42)	
210-34-5256	Expenditure	PARK FUND - OPERATING	Splash Pad Chemicals	\$ (710.74)	\$ -	\$ -	\$ (1,574.24)	\$ (1,762.11)	\$ (1,600.00)	\$ (682.21)	
210-34-5329	Expenditure	PARK FUND - OPERATING	HOA Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,337.00)	
210-34-5341	Expenditure	PARK FUND - OPERATING	Irrigation Electricity	\$ (9,292.58)	\$ (18,293.67)	\$ (2,596.01)	\$ (5,068.49)	\$ (7,306.45)	\$ (7,000.00)	\$ (2,643.38)	
210-34-5342	Expenditure	PARK FUND - OPERATING	Water	\$ (15,637.87)	\$ (27,009.19)	\$ (37,168.73)	\$ (71,866.93)	\$ (25,959.73)	\$ (40,000.00)	\$ (7,700.71)	
210-34-5343	Expenditure	PARK FUND - OPERATING	Sewer	\$ (742.68)	\$ (991.56)	\$ (1,518.56)	\$ (1,175.01)	\$ (1,699.98)	\$ (1,800.00)	\$ (404.70)	
210-34-5344	Expenditure	PARK FUND - OPERATING	Natural Gas	\$ (760.72)	\$ (950.23)	\$ (1,900.79)	\$ (1,110.92)	\$ (3,825.16)	\$ (4,500.00)	\$ (1,874.04)	
210-34-5346	Expenditure	PARK FUND - OPERATING	Storm Drainage	\$ (3,048.96)	\$ (3,048.96)	\$ (3,557.12)	\$ (2,256.06)	\$ (3,489.96)	\$ (3,500.00)	\$ (1,472.63)	
210-34-5356	Expenditure	PARK FUND - OPERATING	Professional Services	\$ (2,980.53)	\$ (2,310.37)	\$ (520.00)	\$ (2,002.12)	\$ (1,884.93)	\$ -	\$ (85.00)	
210-34-5365	Expenditure	PARK FUND - OPERATING	Toilet Rental	\$ (10,980.18)	\$ (15,773.88)	\$ (18,296.25)	\$ (19,096.36)	\$ (27,085.93)	\$ (30,750.00)	\$ (15,300.00)	
210-34-5366	Expenditure	PARK FUND - OPERATING	Services - Parks & Lawn Care	\$ (70,065.98)	\$ (63,138.00)	\$ (66,697.00)	\$ (73,669.50)	\$ (61,724.00)	\$ (50,000.00)	\$ (14,240.00)	
210-34-5370	Expenditure	PARK FUND - OPERATING	Safety Workwear & Equipment	\$ (1,508.30)	\$ (2,355.55)	\$ (1,594.54)	\$ (871.37)	\$ (1,120.86)	\$ (1,500.00)	\$ (155.00)	
210-34-5371	Expenditure	PARK FUND - OPERATING	Cell Phone/Accessories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-34-5372	Expenditure	PARK FUND - OPERATING	Uniforms	\$ (507.99)	\$ (1,700.74)	\$ (1,353.78)	\$ (1,042.44)	\$ (1,928.65)	\$ (2,750.00)	\$ (406.04)	
210-34-5380	Expenditure	PARK FUND - OPERATING	PROFESSIONAL DEVELOPMENT	\$ (2,896.12)	\$ (531.50)	\$ (2,937.49)	\$ (4,192.72)	\$ (4,746.84)	\$ (5,500.00)	\$ (1,150.00)	
210-34-5381	Expenditure	PARK FUND - OPERATING	Mileage Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (100.00)	\$ -	
210-34-5397	Expenditure	PARK FUND - OPERATING	Weed Control	\$ (367.28)	\$ (519.48)	\$ -	\$ (166.97)	\$ (327.30)	\$ (600.00)	\$ -	
210-34-5422	Expenditure	PARK FUND - OPERATING	Small Tools	\$ (4,513.64)	\$ (6,263.22)	\$ (2,547.64)	\$ (5,538.13)	\$ (10,250.55)	\$ (11,000.00)	\$ (11,430.41)	
210-34-5423	Expenditure	PARK FUND - OPERATING	Sand, Gravel, Mulch, Seed	\$ (11,174.00)	\$ (11,458.83)	\$ (7,293.55)	\$ (11,806.46)	\$ (6,564.58)	\$ (11,000.00)	\$ (3,897.50)	
210-34-5512	Expenditure	PARK FUND - OPERATING	Insurance-Property Related	\$ -	\$ -	\$ 25,757.34	\$ (5,728.70)	\$ -	\$ -	\$ -	
210-34-5513	Expenditure	PARK FUND - OPERATING	Insurance Deductible	\$ -	\$ -	\$ -	\$ -	\$ (5,000.00)	\$ (5,000.00)	\$ -	
210-34-5533	Expenditure	PARK FUND - OPERATING	Equipment Rental	\$ -	\$ -	\$ (572.25)	\$ (1,394.75)	\$ (1,403.80)	\$ (3,000.00)	\$ (207.20)	
210-34-5941	Expenditure	PARK FUND - OPERATING	Safety & First Aid Kits	\$ -	\$ (6,043.30)	\$ (916.05)	\$ (3,663.52)	\$ (1,846.39)	\$ (4,000.00)	\$ (1,040.54)	

210-34-5942	Expenditure	PARK FUND - OPERATING	Minor Park Improvements	\$ (28,137.11)	\$ (17,642.28)	\$ (24,484.20)	\$ (150,662.83)	\$ (72,724.32)	\$ (65,000.00)	\$ (17,286.16)	
210-51-5100	Expenditure	PARK FUND - RECREATION	Wages & Salaries	\$ (212,079.04)	\$ (237,108.63)	\$ (220,514.28)	\$ (231,061.50)	\$ (278,424.31)	\$ (293,687.00)	\$ (132,111.06)	
210-51-5101	Expenditure	PARK FUND - RECREATION	Seasonals - Rec	\$ (32,120.93)	\$ (64,937.05)	\$ (59,695.57)	\$ (100,839.32)	\$ (73,328.23)	\$ -	\$ (1,192.56)	
210-51-5102	Expenditure	PARK FUND - RECREATION	Benefits	\$ (69,211.13)	\$ (84,956.18)	\$ (83,947.55)	\$ (88,298.84)	\$ (113,197.77)	\$ (118,878.00)	\$ (53,660.19)	
210-51-5110	Expenditure	PARK FUND - RECREATION	On-Call Stipend	\$ -	\$ -	\$ -	\$ (3,600.00)	\$ (4,800.00)	\$ (5,200.00)	\$ (1,900.00)	
210-51-5130	Expenditure	PARK FUND - RECREATION	Start Smart Baseball	\$ (800.00)	\$ (805.00)	\$ (800.00)	\$ -	\$ (800.00)	\$ (1,000.00)	\$ -	
210-51-5131	Expenditure	PARK FUND - RECREATION	Start Smart Basketball	\$ (640.00)	\$ (646.99)	\$ (640.00)	\$ -	\$ (640.00)	\$ (750.00)	\$ -	
210-51-5132	Expenditure	PARK FUND - RECREATION	Start Smart Flag Football	\$ (1,015.26)	\$ (960.00)	\$ (912.00)	\$ -	\$ (960.00)	\$ (1,050.00)	\$ -	
210-51-5133	Expenditure	PARK FUND - RECREATION	Start Smart Soccer	\$ (1,480.11)	\$ (1,480.00)	\$ (1,424.00)	\$ -	\$ (1,800.00)	\$ (2,000.00)	\$ -	
210-51-5135	Expenditure	PARK FUND - RECREATION	Youth Sports Apparel	\$ (5,767.18)	\$ (2,806.44)	\$ (4,557.72)	\$ (4,088.56)	\$ (4,514.79)	\$ (5,300.00)	\$ -	
210-51-5140	Expenditure	PARK FUND - RECREATION	Youth Soccer	\$ (2,939.29)	\$ (1,573.13)	\$ (1,883.87)	\$ (1,666.91)	\$ (2,569.55)	\$ (3,500.00)	\$ (2,019.95)	
210-51-5142	Expenditure	PARK FUND - RECREATION	Youth Football	\$ (1,170.50)	\$ (1,468.18)	\$ (1,844.88)	\$ (1,611.76)	\$ (1,064.92)	\$ (1,500.00)	\$ (19.99)	
210-51-5144	Expenditure	PARK FUND - RECREATION	Youth Baseball	\$ (12,092.30)	\$ (1,221.60)	\$ (8,224.62)	\$ (2,778.89)	\$ (6,509.82)	\$ (8,000.00)	\$ (556.95)	
210-51-5145	Expenditure	PARK FUND - RECREATION	Youth Softball	\$ (3,675.00)	\$ -	\$ (1,045.00)	\$ (3,203.63)	\$ (7,481.74)	\$ (8,000.00)	\$ (179.55)	
210-51-5146	Expenditure	PARK FUND - RECREATION	Youth Basketball	\$ (277.96)	\$ (672.46)	\$ (471.30)	\$ (767.77)	\$ (91.24)	\$ (1,050.00)	\$ -	
210-51-5148	Expenditure	PARK FUND - RECREATION	Youth Volleyball	\$ (799.91)	\$ (347.78)	\$ (619.94)	\$ (409.27)	\$ (2,149.38)	\$ (3,000.00)	\$ (179.80)	
210-51-5149	Expenditure	PARK FUND - RECREATION	Youth Tennis	\$ (720.00)	\$ -	\$ (1,067.61)	\$ -	\$ (93.12)	\$ (600.00)	\$ -	
210-51-5155	Expenditure	PARK FUND - RECREATION	External Programming Subsidy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,000.00)	\$ (405.00)	
210-51-5156	Expenditure	PARK FUND - RECREATION	Senior Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,000.00)	\$ -	
210-51-5157	Expenditure	PARK FUND - RECREATION	Adult Basketball	\$ -	\$ -	\$ -	\$ (24.99)	\$ -	\$ (800.00)	\$ -	
210-51-5158	Expenditure	PARK FUND - RECREATION	Adult Kickball	\$ (388.80)	\$ (98.97)	\$ -	\$ (9.95)	\$ -	\$ (500.00)	\$ -	
210-51-5161	Expenditure	PARK FUND - RECREATION	Adult Tennis	\$ -	\$ -	\$ (1,107.14)	\$ -	\$ (202.14)	\$ (500.00)	\$ -	
210-51-5162	Expenditure	PARK FUND - RECREATION	Adult Softball	\$ (2,656.40)	\$ (1,729.78)	\$ (8,450.30)	\$ (3,343.61)	\$ (4,681.05)	\$ (4,500.00)	\$ (171.86)	
210-51-5164	Expenditure	PARK FUND - RECREATION	Adult Volleyball	\$ (1,173.32)	\$ (620.00)	\$ (139.83)	\$ (342.22)	\$ (927.70)	\$ (1,000.00)	\$ (330.47)	
210-51-5165	Expenditure	PARK FUND - RECREATION	NCSO Referees Admin Fee	\$ (6,875.00)	\$ (5,625.00)	\$ (8,110.00)	\$ (8,705.00)	\$ (6,875.00)	\$ (8,000.00)	\$ (3,125.00)	
210-51-5166	Expenditure	PARK FUND - RECREATION	Instructor/Official Fees	\$ (16,220.80)	\$ (23,475.80)	\$ (18,476.00)	\$ (21,804.80)	\$ (24,502.00)	\$ (30,000.00)	\$ (7,267.00)	
210-51-5168	Expenditure	PARK FUND - RECREATION	Computer Equip./Software	\$ (2,827.46)	\$ (14,996.84)	\$ (13,194.83)	\$ (18,377.38)	\$ (16,981.80)	\$ (18,000.00)	\$ (9,655.46)	
210-51-5181	Expenditure	PARK FUND - RECREATION	Rec. Prog. Supplies/Exp.	\$ (9,042.12)	\$ (5,407.41)	\$ (6,642.00)	\$ (12,803.52)	\$ (14,329.32)	\$ (16,000.00)	\$ (2,677.37)	
210-51-5183	Expenditure	PARK FUND - RECREATION	Batting Cages - Maint. & Oper.	\$ (6,555.00)	\$ (5,499.72)	\$ (6,386.92)	\$ (13,803.70)	\$ (6,603.08)	\$ (11,000.00)	\$ (3,511.49)	
210-51-5185	Expenditure	PARK FUND - RECREATION	Ball Field/Cage Electricity	\$ (1,617.13)	\$ (80.85)	\$ (12,389.54)	\$ (22,606.61)	\$ (22,063.03)	\$ (20,000.00)	\$ (8,512.70)	
210-51-5186	Expenditure	PARK FUND - RECREATION	Infield Mix	\$ (8,964.54)	\$ (2,348.90)	\$ (4,802.31)	\$ -	\$ (6,385.60)	\$ (10,000.00)	\$ -	
210-51-5190	Expenditure	PARK FUND - RECREATION	Yoga Classes	\$ -	\$ -	\$ -	\$ (162.65)	\$ (296.20)	\$ (500.00)	\$ -	
210-51-5193	Expenditure	PARK FUND - RECREATION	Zumba Classes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (500.00)	\$ -	
210-51-5223	Expenditure	PARK FUND - RECREATION	Operating Supplies	\$ (3,861.41)	\$ (268.53)	\$ (380.30)	\$ (731.83)	\$ (1,728.64)	\$ (2,000.00)	\$ (70.97)	
210-51-5335	Expenditure	PARK FUND - RECREATION	Dues & Subscriptions	\$ -	\$ -	\$ -	\$ (2,590.00)	\$ (1,151.40)	\$ (3,000.00)	\$ (1,775.00)	
210-51-5371	Expenditure	PARK FUND - RECREATION	Cell Phone/Accessories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-51-5372	Expenditure	PARK FUND - RECREATION	Staff Uniforms	\$ (1,182.44)	\$ (2,136.42)	\$ (1,940.29)	\$ (2,728.20)	\$ (970.79)	\$ (3,250.00)	\$ -	
210-51-5380	Expenditure	PARK FUND - RECREATION	PROFESSIONAL DEVELOPMENT	\$ (3,363.63)	\$ (1,691.78)	\$ (3,152.88)	\$ (5,464.92)	\$ (4,824.72)	\$ (5,000.00)	\$ -	
210-51-5392	Expenditure	PARK FUND - RECREATION	Gym Rental	\$ (2,904.75)	\$ (6,963.75)	\$ (9,623.25)	\$ (7,270.75)	\$ (9,678.00)	\$ (14,000.00)	\$ (7,539.75)	
210-51-5401	Expenditure	PARK FUND - RECREATION	Marketing Services	\$ (10,850.93)	\$ (12,917.42)	\$ (12,409.26)	\$ (1,332.00)	\$ (7,028.75)	\$ (11,000.00)	\$ (5,975.14)	
210-51-5513	Expenditure	PARK FUND - RECREATION	Insurance Deductible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,000.00)	\$ -	
210-56-5000	Expenditure	PARK FUND - TRANSFERS - OUT	Transfer To General Fund	\$ -	\$ (409,988.00)	\$ -	\$ (191,915.00)	\$ (237,087.00)	\$ (500,679.00)	\$ -	
210-56-5001	Expenditure	PARK FUND - TRANSFERS - OUT	Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-70-5896	Expenditure	PARK FUND - NON-DEPRECIABLE CAP.	Mower Trailer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-80-5465	Expenditure	PARK FUND - CAPITAL OUTLAY	Mower Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (30,000.00)	\$ (29,638.00)	
210-80-5721	Expenditure	PARK FUND - CAPITAL OUTLAY	Parks Master Plan	\$ -	\$ -	\$ -	\$ -	\$ (25,649.00)	\$ (149,054.00)	\$ (99,323.00)	
210-80-5730	Expenditure	PARK FUND - CAPITAL OUTLAY	Centennial Park Expansions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (450,000.00)	\$ (326,994.10)	
210-80-5831	Expenditure	PARK FUND - CAPITAL OUTLAY	Vehicle Replacement - Park	\$ -	\$ -	\$ -	\$ (71,844.27)	\$ (74,415.23)	\$ -	\$ -	
210-80-5853	Expenditure	PARK FUND - CAPITAL OUTLAY	UTV Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (55,000.00)	\$ (54,731.10)	
210-80-5950	Expenditure	PARK FUND - CAPITAL OUTLAY	Pave existing trails	\$ (16,351.90)	\$ (13,623.64)	\$ -	\$ -	\$ -	\$ (10,000.00)	\$ (5,010.25)	
210-85-5999	Expenditure	PARK FUND	Depreciation Expense	\$ -	\$ -	\$ (231,584.00)	\$ -	\$ -	\$ -	\$ -	
210-90-5630	Expenditure	PARK FUND - DEBT SERVICE	WCP - Principal	\$ (242,303.81)	\$ (246,599.07)	\$ (0.48)	\$ (260,866.42)	\$ (244,173.20)	\$ -	\$ -	
210-90-5632	Expenditure	PARK FUND - DEBT SERVICE	WCP - Interest	\$ (27,156.07)	\$ (22,860.82)	\$ (12,062.40)	\$ (31,048.45)	\$ (2,868.13)	\$ -	\$ -	

Late June, Special Project	Items	July 15, 2026 Regular Meeting	Items (Potential Cancellation)	August 12, 2026 Regular Meeting	Item	September 9, 2026 Regular Meeting	Item	October 7, 2026 Regular Meeting	Item
		Park Visit	Centennial Park	Park Visit	Viewpointe/ Potential CC Location	Agenda	Budget Breakdown - Previous Budgets and Future Planning		
		Park Visit	East Side			Park Visit	East Side		
		Agenda	Budget Discussion						
		Agenda	Future Meting Calendar						
		Action Item	Special Meeting - Ops/CIP 5-10 year budget	Park Visit	Centennial				