BOARD OF TRUSTEES
September 22, 2026
5:30 PM

Leeper Center, 3800 Wilson Avenue, Wellington, CO

Work Session will begin at 5:30. The Regular Meeting Agenda will begin after, no earlier than 6:30.

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

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

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

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

A. WORK SESSION

1. Metropolitan District Model Service Plan and Review Policy Discussion

   - Presentation: Patti Garcia, Town Administrator

B. CALL TO ORDER

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

C. COMMUNITY PARTICIPATION

1. Public Comment

D. PRESENTATION

1. Independent Auditor's Report for Fiscal Year 2025 & 2026Q2 Treasurer's Report Presentation

- Presentation: Nic Redavid, Finance Director | Town Treasurer

E. CONSENT AGENDA

1. September 8, 2026 Board of Trustees Meeting Minutes

   - Presentation: Hannah Hill, Town Clerk

F. ACTION ITEMS

1. Resolution No. 34-2026 - A Resolution by the Town of Wellington, Colorado Adopting Highland Cemetery Rules and Regulations and Ordinance No. 12-2026 Amending the Wellington Municipal Code Article 5 Related to the Highland Cemetery

   - Presentation: Hannah Hill, Town Clerk

G. REPORTS

1. Town Attorney
2. Town Administrator
3. Staff Communications
   a. Utilities Report - August 2026
   b. Board of Trustees Planning Calendar
   c. Treasurer's Report — July 2026
   d. Report of Expenses — July 2026
4. Board Reports

H. ADJOURN

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

Board of Trustees Meeting

Date: September 22, 2026
Subject: Metropolitan District Model Service Plan and Review Policy Discussion

- **Presentation: Patti Garcia, Town Administrator**

BACKGROUND / DISCUSSION

The Board of Trustees has been evaluating the use of Metropolitan Districts as a development financing tool. Metropolitan Districts require review and approval in accordance with Colorado law, including Board of Trustees approval to create a district. The Board directed staff to develop a Model Service Plan to help guide evaluation of the technical and legal requirements of a service plan, as well as a policy framework for considering when a Metropolitan District may be appropriate for the Town. Included for discussion are a draft Model Service Plan, an overview of how the Town's development review process may work in conjunction with Metropolitan District consideration, and a draft framework outlining potential policy considerations for the Town.

STAFF RECOMMENDATION

N/A

ATTACHMENTS

1. Draft Model Service Plan
2. Draft Review Policy

[Town of Wellington Model Service Plan – Single District]

Service Plan

For

_____________ Metropolitan District
Town of Wellington, Colorado

Prepared by

[Name of Person or Entity]
[Address]

[Date]

Table of Contents

List of Exhibits

I. Introduction

A. Purpose. The __________ District (the "District") is an independent unit of local government, separate and distinct from the Town of Wellington (the "Town"), and, except as may otherwise be provided for by applicable law or this Service Plan, its activities are subject to review by the Town insofar as they may deviate in a material respect from this Service Plan, or as otherwise expressly required by this Service Plan or applicable law. As further specified in this Service Plan, it is intended that the District shall provide and finance a part or all of the Public Improvements for the use and benefit of all anticipated inhabitants and taxpayers of the District.

B. Need for the District. There are currently no other existing or alternative governmental entities, including the Town, located in the immediate vicinity of the District that consider it desirable, feasible or practical to undertake some or all of the planning, design, acquisition, construction installation, relocation, redevelopment, and financing of the Public Improvements needed for the Project or to effectively provide for the ongoing maintenance or operational functions anticipated to be provided by the District. Formation of the District is therefore necessary.

C. Objective of the Town Regarding District Service Plan. The Town's objective in approving this Service Plan is to authorize the District to provide for the planning, design, acquisition, construction, installation, relocation, redevelopment and financing of the Public Improvements in a reasonable, responsible and effective manner, and to use available revenues or the proceeds of Debt to be issued by the District for these purposes. All Debt is expected to be repaid by taxes imposed and collected for no longer than the Maximum Debt Mill Levy Imposition Term. Transparency in operations and financing is a critical obligation of the District under this Service Plan.

The Town intends that the District dissolve upon payment or defeasance of all Debt incurred or upon a court determination that adequate provision has been made for the payment of all Debt and for continuation of any operations or long-term maintenance.

D. Organizers and Consultants.

This Service Plan has been prepared by the following:

Organizers	District Counsel
________________________	________________________
________________________	
________________________	
Financial Advisor or Underwriter	Engineer
________________________	________________________
Bond Counsel	
________________________	

E. First Board. The names and addresses of the first Board are as follows: ____________________________.

F. Ownership. Attached hereto as **Exhibit J** is proof of current ownership of and encumbrances on property in the District.

II. Definitions

As used in this Service Plan, the following terms shall have the following meanings:

Board: the Board of Directors of the District.

Debt: any bonds, notes, debentures, certificates, contracts, capital leases, or other multiple fiscal year financial obligations of the District.

Debt Mill Levy: that portion of the overall mill levy of the District pledged, dedicated or otherwise used to repay formally issued Debt or Long-Term Financial Obligations, which shall not exceed 50 mills, as further set forth in Section VI.E.

Developer: means a person or entity that is the owner of property or owner of contractual rights to property in the Service Area that intends to develop the property, including any of their affiliates, successors, or assigns, and is not an End User.

End User: means any owner, or tenant of an owner, of any property within the District, who is intended to become burdened by the imposition of ad valorem property taxes and/or Fees.

External Financial Advisor: a consultant that: (1) advises Colorado governmental entities on matters relating to the issuance of securities by Colorado governmental entities, including matters such as the pricing, sales and marketing of such securities and the procuring of bond ratings, credit enhancement and insurance in respect of such securities; (2) shall be an underwriter, investment banker, or individual listed as a public finance advisor in the Bond Buyer's Municipal Market Place (also known as the Redbook); and (3) is not an officer of any one District.

Fees: means the fees, rates, tolls, penalties and charges the District are authorized to impose and collect under this Service Plan, which shall be reasonable and rationally related to the purpose for which they are imposed.

Financial Plan: the Financial Plan attached hereto as **Exhibit F** which describes (a) how the Public Improvements may be financed; (b) how the Debit is anticipated to be incurred; and (c) the estimated revenue and expenses.

Inclusion Area Boundaries: the boundaries of the area described in the Inclusion Area Boundary Map which may be included into the boundaries of the District.

Inclusion Area Map: the map attached hereto as **Exhibit C-2**, depicting the Inclusion Area Boundaries.

Initial District Boundaries: the boundaries of the area described in the Initial District Boundary Map.

Initial District Boundary Map: the map attached hereto as **Exhibit C-1**, depicting the Initial District Boundaries.

Market Issued Debt: Debt underwritten by an underwriter or investment banker listed in the Bond Buyer's Municipal Market Place (also known as the Redbook).

Maximum Total Mill Levy: the maximum mill levy the District is permitted to impose for as set forth in Section VI.E.

Maximum Mill Levy Imposition Term: the maximum term for imposition of a mill levy as set forth in Section VI.F.

Municipal Code: the Wellington Municipal Code.

Operations and Maintenance Mill Levy: that portion of the overall mill levy of the District used to pay the general costs of operations and administration of the District, as further set forth in Section VI.E.

Privately Placed Debt: Debt sold or placed directly with an investor, without being underwritten by an underwriter or investment banker, including but note limited to Debt issued to a Developer or any Related Party.

Project: the private development or redevelopment of the properties within the Service Area, commonly referred to as ______, as set forth in the Town Approvals.

Public Improvements: the improvements and infrastructure authorized to be planned, designed, acquired, constructed, installed, and financed by the District under this Service Plan, as described in **Exhibit D**.

Related Party: any individual or entity affiliated with or to a Developer through commercial or familial relationships.

Special District Act: C.R.S. § 32-1-101, *et seq.*, as amended.

Town Approvals: collectively, (a) approved final plats for the area within the District, (b) final development plans and landscape plans for the area within the District, (c) approved construction plans for the Public Improvements, (d) development agreements for the area within the District, (e) any other agreements between the Town and the District relating to the area within the District, including the Intergovernmental Agreement, and (f) any amendments to any of the foregoing.

Town Council: the Wellington Town Council.

III. Boundaries

The Initial District Boundaries includes approximately _____ acres, as depicted in the Initial District Boundary Map, and the Inclusion Area Boundaries includes approximately ____ acres, as depicted in the Inclusion Area Map. It is anticipated that additional property may be included into the District from the Inclusion Area Boundaries from time to time pursuant to C.R.S. § 32-1-101, *et seq.*, subject to the limitations set forth in this Service Plan.

IV. Land Uses, Population Projections and Assessed Valuation

The Service Area consists of approximately _____ acres of land. The current assessed valuation of the Service Area is $____ and, at build out, is expected to be sufficient to reasonably discharge the Debt under the Financial Plan. The population of the District at build-out is estimated to be approximately _______ people and the total non-residential development is anticipated to be approximately _____ square feet. Approval of this Service Plan by the Town does not guarantee future approval of the any land use applications within the Service Area. All development within the Service Area shall be in accordance with the Town Approvals.

V. Powers, Improvements and Services

A. Powers of the District. The District is authorized to provide and finance the Public Improvements and related operation and maintenance services within and outside of its boundaries pursuant to the Special District Act and other applicable law, subject to the following limitations:

1. Operations and Maintenance Limitation. The primary purpose of the District is to plan for, design, acquire, construct, install, and finance the Public Improvements. The District shall dedicate the Public Improvements to the Town or other appropriate jurisdiction or owners association in a manner consistent with the Town Approvals, the Municipal Code and other applicable law. The District is not authorized to operate and maintain any Public Improvements unless pursuant to **Exhibit E**.

2. Use of Bond Proceeds and Other Revenues Limitation. Proceeds from the sale of Debt instruments and other revenues of the District may not be used to pay landowners/developers within the District for any real property required to be dedicated for public use or items required by annexation agreements or the Municipal Code. Examples of ineligible reimbursements include: the acquisition of rights of way, easements, water rights, and land for drainage, parkland or open

space. Additionally, if the landowner/developer constructs Public Improvements and conveys them to the District contingent upon a pledge from one or more of the Districts that they shall issue bonds to pay the landowner/developer, prior to reimbursing the landowner/developer for such amounts, the District shall obtain a report from an independent engineer or accountant confirming that the amount of the reimbursement is reasonable and fiduciarily responsible.

3. <u>Recovery Agreement Limitation</u>. Should the District construct Public Improvements subject to a recovery agreement with the Town or other entity, the District may retain all benefits under the recovery agreement. Any subsequent reimbursement for Public Improvements installed or financed by the District shall remain the property of the District and be applied toward repayment of Debt, if any. Any reimbursement revenue not necessary to repay Debt may be utilized to construct additional Public Improvements permitted under this Service Plan.

4. <u>Construction Standards Limitation</u>. The District shall ensure that the Public Improvements constructed by the District are designed and constructed in accordance with the standards and specifications of the Town and of other governmental entities having proper jurisdiction. Nothing herein requires the Town to accept the transfer of any Public Improvement.

5. <u>Privately Placed Debt Limitation</u>. The District shall not issue any Privately Placed Debt without prior written notice to the Town. Prior to the issuance of any Privately Placed Debt, the District shall obtain the certification of an External Financial Advisor substantially as follows:

> We are [I am] an External Financial Advisor within the meaning of the District's Service Plan. We [I] certify that (1) the net effective interest rate (calculated as defined in C.R.S. § 32-1-103(12) to be borne by [insert the designation of the Debt] does not exceed a reasonable current [tax-exempt] [taxable] interest rate, using criteria deemed appropriate by us [me] and based upon our [my] analysis of comparable securities; and (2) the structure of [insert designation of the Debt], including maturities and early redemption provisions, is reasonable considering the financial circumstances of the District.

6. <u>Boundary Change Limitation</u>. The District shall not include or exclude any property without the prior written consent of the Town, provided that the District may include property within the Inclusion Area Boundaries without the prior written consent of the Town.

7. <u>Debt Term Limitation</u>. The District shall be allowed no more than 40 years for the levy and collection of taxes used to service Debt unless a majority of the Board are residents of the District and have voted in favor of a refunding of a part

or all of the Debt and such refunding is for one or more of the purposes authorized in C.R.S. § 11-56-104.

8. Total Debt Issuance Limitation. The District shall not issue Debt in an aggregate principal amount in excess of $_______, provided that the foregoing shall not include the principal amount of Debt which has been refunded by the issuance of refunding Debt. The total Debt shall not exceed 100% of the projected maximum debt capacity as shown in the Financial Plan.

9. Fee Limitation. The District may impose and collect Fees as a source of revenue for repayment of debt, capital costs, and for authorized administrative, operations or maintenance functions. Impact and development fees shall not be levied or collected against the End User. District fees shall not duplicate existing Town fees.

10. Monies from Other Governmental Sources. The District shall not apply for or accept Conservation Trust Funds, Great Outdoors Colorado Funds, or other funds available from or through governmental or non-profit entities that the Town is eligible to apply for, except pursuant to an intergovernmental agreement with the Town. This Section shall not apply to specific ownership taxes which shall be distributed to and a revenue source for the District without any limitation.

11. Sales Tax Limitation. The District shall not impose a sales tax.

12. Consolidation Limitation. The District shall not file a request with any court to consolidate, include, or otherwise merger with another special district without the prior written consent of the Town.

13. Bankruptcy Limitation. All of the limitations contained in this Service Plan, including the Maximum Mill Levy and the Maximum Mill Levy Imposition Term, have been established under the authority of the Town to approve a Service Plan with conditions pursuant to C.R.S. § 32-1-204.5. It is expressly intended that such limitations: (a) shall not be subject to set-aside for any reason or by any court of competent jurisdiction, absent a Service Plan Amendment; and (b) are, together with all other requirements of state law, included in the "political or governmental powers" reserved to the state under the U.S. Bankruptcy Code, and are also included in the "regulatory or electoral approval necessary under applicable non-bankruptcy law" as required for confirmation of a Chapter 9 Bankruptcy Plan under Bankruptcy Code § 943(b)(6). Any Debt issued with a pledge or which results in a pledge that exceeds the Maximum Mill Levy or the Maximum Mill Levy Imposition Term, shall be deemed a material departure from this Service Plan pursuant to C.R.S. § 32-1-207, and the Town shall be entitled to all remedies available under State and local law to enjoin such actions of the District.

14. Eminent Domain Limitation. The District shall not exercise the power of eminent domain, except upon the prior written consent of the Town.

15. Notice of Meetings. The District shall deliver to the Town Clerk an electronic copy of the notice of every regular or special meeting of the District at least 14 days prior to such meeting and, from the time any structure built in the District has been sold to purchasers, the District shall (a) hold at least quarterly Board meetings, (b) hold all meetings of the Board within Town limits in an American with Disabilities Act ("ADA") accessible facility and also enable owners of property within the District to participate in the meeting through virtual means, and (c) at least 14 days prior to such meeting provide electronic and mailed notice to all property owners within the district notifying them of the time, date, and place of the meeting, providing an agenda listing all matters that will be discussed during the meeting, and indicating that all owners of property in the District have the right, if they are registered to vote in Colorado, to serve on the Board as well as the opportunity to comment on any item on the agenda.

16. Subdistricts; Corporations. No subdistricts shall be created by the District pursuant to C.R.S. § 32-1-1101(1.5). The District shall not create any corporation to issue bonds on the District's behalf.

17. Intergovernmental Agreement Limitation. The District shall not levy any taxes or issue any debt until it executes an intergovernmental agreement with the Town regarding the enforcement of this Service Plan in the form attached hereto as **Exhibit K**. The creation of the District shall not alter the obligation of any Developer in the District to provide the Town with improvement guarantees pursuant to any Town Approvals.

18. Extraterritorial Service Limitation. Any extraterritorial service agreement by the District not described herein shall require the Town's prior approval.

B. Preliminary Plan for Public Improvements. The District is authorized to provide for the planning, design, acquisition, construction, installation, relocation, redevelopment, maintenance, and financing of the Public Improvements within and outside the boundaries of the District, as more specifically described in **Exhibit D**. The description of these Public improvements must include, at a minimum: (1) a map or maps, and construction drawings of such a scale, detail and size as required by the Town; (2) a written narrative and description of the Public Improvements; (3) a general description of the District's proposed role in construction; and (4) a list of those Public Improvements that the District commits to maintain, which list shall be consistent with all Town Approvals related to the development for which the District is created. Maintenance plans shall comply with the Municipal Code and the adopted Town standards and specifications. An estimate of the costs of the Public Improvements which may be planned for, designed, acquired, constructed, installed, relocated, redeveloped, maintained or financed was prepared based upon a preliminary engineering survey and is approximately $_________ as detailed in **Exhibit D**. All of the Public Improvements shall comply with the Town Approvals. All descriptions of the Public Improvements to be constructed, and their related costs, are estimates only and are subject to modification as engineering, development plans, economics, the Town's requirements, and construction scheduling may require. All cost estimates will be inflated to then-current dollars at the time of the issuance of Debt and construction. All cost estimates assume construction to applicable local, state or federal requirements. The Town's approval of Public Improvements shall not bind the Town in any way relating to the review and consideration of land use applications within the District.

C. Service Plan Amendment. Any material modification of this Service Plan shall require a formal amendment and Town approval. However, this Service Plan has been designed with sufficient flexibility to enable the District to provide required services and facilities under evolving circumstances without the need for numerous amendments. While the assumptions upon which this Service Plan are generally based are reflective of the Town Approvals, the cost estimates and Financing Plan are sufficiently flexible to enable the District to provide necessary services and facilities without the need to amend this Service Plan as development plans change. Modification of the general types of services and facilities, and changes in proposed configurations, locations, or dimensions of various facilities and improvements shall be permitted to accommodate development needs consistent with Town Approvals for the property.

VI. Financial Plan

A. General. The District shall be authorized to provide for the planning, design, acquisition, construction, installation, relocation, and financing of the Public Improvements from its revenues and by and through the proceeds of Debt to be issued by the District. The Financial Plan for the District shall be to issue such Debt as the District can reasonably pay within the Maximum Mill Levy Imposition Term from revenues derived from the Maximum Mill Levy and other legally available revenues. The total Debt that the District shall be permitted to issue shall not exceed the total Debt issuance limitation set forth in Section V.A.8 hereof, and shall be permitted to be issued on a schedule and in such year or years as the District determines shall meet the needs of the Financial Plan and phased to serve development as it occurs, subject to the Maximum Mill Levy Imposition Term. All Debt issued by the District may be payable from any and all legally available revenues of the District, including general ad valorem taxes to be imposed upon all taxable property of the District. Prior to issuing any Debt, the District shall deliver to the Town an opinion of a nationally recognized bond counsel (acceptable to the Town Manager) stating that the Debt satisfies the requirements of the Service Plan. The parameters in the Financial Plan are based upon current estimates and will change based on actual development of the Project. The Financial Plan is one projection of the issuance of Debt by the District based on certain current development assumptions. It is expected that actual development (including product types, market values, and absorption rates) will vary from that projected and illustrated in the Financial Plan, which variations and deviations shall not constitute a material modification of this Service Plan.

Notwithstanding anything in this Service Plan to the contrary, the projections set forth in this Service Plan and the Financial Plan are projections based upon current market conditions. The actual amounts, interest rates, and terms of any Debt will likely change from that reflected in the Financial Plan and each issue of Debt will be based upon the actual conditions existing at the time of issuance, subject to the limitations of the Service Plan.

B. Maximum Voted Interest Rate and Maximum Underwriting Discount. The interest rate on any Debt is expected to be the market rate at the time the Debt is issued. The proposed maximum interest rate on any Debt shall not exceed 18%. The maximum underwriting discount shall not exceed 5%. Debt, when issued, shall comply with all relevant requirements of this Service Plan, State law and Federal law as then applicable to the issuance of public securities. The forms of the ballot questions which the District shall submit to its electors at the organizational election are shown in **Exhibit G**.

C. No-Default Provisions. Debt issued by a District shall be structured so that failure to pay debt service when due shall not of itself constitute an event of default or result in the exercise of remedies. The foregoing shall not be construed to prohibit events of default and remedies for other occurrences including (1) failure to impose or collect the Maximum Mill Levy or such portion thereof as may be pledged thereto, or to apply the same in accordance with the terms of the Debt, (2) failure to abide by other covenants made in connection with such Debt, or (3) filing by a District as a debtor under any bankruptcy or other applicable insolvency laws. Notwithstanding the foregoing, Debt shall not be structured with a remedy which requires the District to increase the Maximum Mill Levy or the Maximum Mill Levy Imposition Term.

D. Eligible Bondholders. All District bonds or other Debt instruments, if not rated in one of its four highest rating categories by one or more nationally recognized organizations which regularly rate such obligations, shall be issued in minimum denominations of $500,000. The foregoing shall not prohibit the redemption by the District of such Debt instruments in denominations smaller than $500,000.

E. Maximum Mill Levy. The Maximum Mill Levy shall be 55 mills, inclusive of any Debt Mill Levy and any Operations and Maintenance Mill Levy; provided that if, on or after January 1, 2026, there are changes in the method of calculating assessed valuation or any constitutionally mandated tax credit, cut or abatement; the mill levy limitation applicable to such Debt may be increased or decreased to reflect such changes, such increases or decreases to be determined by the Board in good faith (such determination to be binding and final) so that to the extent possible, the actual tax revenues generated by the mill levy, as adjusted for changes occurring after January 1, 2026, are neither diminished nor enhanced as a result of such changes. For purposes of the foregoing, a change in the ratio of actual valuation shall be deemed to be a change in the method of calculating assessed valuation. No more than 10 mills of the Maximum Mill Levy may be used to fund operations and maintenance, including customary administrative expenses such as accounting and legal expenses (the "Operations and Maintenance Mill Levy").

Increased mill levies may be considered for a District that is predominately commercial in use, at the sole discretion of the Town Council.

F. Maximum Mill Levy Imposition Term. The District shall not impose a Debt Mill Levy for more than 40 years after the year of the initial imposition of such Debt service mill levy unless: (1) a majority of the Board members imposing the mill levy are residents of such District; and (2) such Board has voted in favor of issuing Debt with a term which requires or contemplates the imposition of a Debt service mill levy for a longer period of time than the limitation contained herein.

G. Debt Repayment Sources. The District may impose a mill levy on taxable property within their boundaries as a primary source of revenue for repayment of Debt service and for operations and maintenance. The Debt mill levy shall only be used for Debt service on Market Issued Debt or for Privately Placed Debt, and shall never be used to pay debt service on any other obligation. In no event shall the Debt mill levy exceed the Maximum Mill Levy or the Maximum Mill Levy Imposition Term.

H. Security of Debt. No Debt or other financial obligation of any District will constitute a debt or obligation of the Town in any manner. The faith and credit of the Town shall not be pledged for the repayment of any Debt or other financial obligation of any District. This shall be clearly stated on all offering circulars, prospectuses, or disclosure statements associated with any securities issued by any District.

I. Operation Costs. In addition to the capital costs of the Public Improvements, the District will require operating funds for administration, and, if permitted in this Service Plan, to plan and cause the Public Improvements to be constructed and maintained. The first year operating budget is estimated to be $________ which is anticipated to be derived from property taxes and other revenues as described in **Exhibit F**.

VII. Annual Report

A. General. The District shall be responsible for submitting an annual report to the Town Clerk no later than July 1 of each year for the year ending the preceding December 31.

B. Significant Events. The annual report shall include the following information:

1. A narrative summary of the progress of the District in implementing its Service Plan;

2. Except when an exemption from audit has been granted for the fiscal year under the Local Government Audit Law, the audited financial statements for the fiscal year including a statement of financial condition (balance sheet) as of

December 31 of the fiscal year and the statement of operations (revenues and expenditures) for the fiscal year;

3. Unless disclosed within a separate schedule to the financial statements, a summary of the capital expenditures incurred by the District in the fiscal year, as well as any capital improvements or projects proposed to be undertaken in the next 5 years;

4. Unless disclosed within a separate schedule to the financial statements, a summary of the financial obligations of the District at the end of the fiscal year, including the amount of outstanding Debt, the amount and terms of any new District indebtedness or long-term obligations issued in the fiscal year, the amount of payment or retirement of existing Debt, the total assessed valuation of all taxable properties within the District, and the current mill levy of the District pledged to Debt retirement;

5. The budget for the calendar year in which the annual report is submitted;

6. A summary of residential and commercial development within the District for the fiscal year;

7. A summary of any transactions or contracts entered into between the District and the Developer, or any Related Party, in the prior fiscal year or anticipated for the current fiscal year;

8. A summary of all taxes, fees, charges and assessments imposed by the District in the fiscal year;

9. The name, business address and telephone number of each member of the Board, together with the date, place and time of the regular meetings of the Board and the annual meeting date for the District; and

10. Any other information deemed relevant or necessary by the Town Council or Town Manager.

VIII. Dissolution

The District agrees to file petitions in the appropriate District Court for dissolution pursuant to state law upon the occurrence of one of the following: (1) if the Town Council has not approved a final plat for the Project within one year from the approval of this Service Plan; (2) if the District has not issued any Debt within two years from the approval of this Service Plan; or (3) upon an independent determination of the Town Council that the purposes for which the District was created have been accomplished. The District may request a 6-month extension of the one-year dissolution clause, and the Town Council may approve up to two 6-month extensions for a maximum of one year. In no event shall a dissolution occur until the District has provided for the payment or discharge of all of its outstanding Debt as required by law.

IX. Disclosure to Purchasers

The District shall ensure that all Developers of the property located within the District provide at least 10 days' prior written notice to all purchasers of property in the District before any earnest money becomes non-refundable under the terms of any contract to buy and sell real estate or other legal instrument to buy such property. The disclosure shall be substantially in the form of **Exhibit I**, and shall be filed with the Town prior to the initial issuance of the Debt. All promotional, marketing, and sales information shall display notice, equal in size and font to all other pertinent information, as to debt, taxes, rates, fees and exactions, and this information shall further be recorded in the real estate records of Larimer County.

X. Compliance with Law

The District shall be subject to all of the Town’s zoning, subdivision, building code and land use requirements. The approval of the Service Plan shall not limit the Town in implementing any growth limitations imposed by the Town Council or the Town's electors.

The District shall comply with all applicable federal, state, and local laws. No members of the Board shall serve as employees or contractors to the District. As applicable, members of the Board shall file updated, transparent conflict of interest disclosures with the Colorado Secretary of State’s office, as required by §§32-1-902 and 18-8-308, C.R.S., as amended.

XI. Material Modification

In the event it is determined that the District has undertaken any act or omission which violates the Service Plan or constitutes a material departure from the Service Plan, the Town may impose any of the sanctions set forth in the Town Code and pursue any sanctions or remedies available under law, including but not limited to affirmative injunctive relief to require the District to act in accordance with the provisions of this Service Plan.

Departures from the Service Plan that constitute a material modification requiring an amendment include, without limitation:

1. Actions or failures to act that create materially greater financial risk or burden to the taxpayers of the District;
2. Performance of a service or function, construction of an improvement, or acquisition of a major facility that is not closely related to an improvement, service, function, or facility authorized by this Service Plan;

3. Failure to perform a service or function, construct an improvement or acquire a facility required by this Service Plan; and
4. Failure to comply with any of the prohibitions, limitations, and restrictions of this Service Plan or any Town Approvals.

XII. Conclusion

As required by C.R.S. § 32-1-203(2), this Service Plan establishes that:

A. There is sufficient existing and projected need for organized service in the area to be serviced the District;

B. The existing service in the area to be served by the District is inadequate for present and projected needs;

C. The District is capable of providing economical and sufficient service to the area within its proposed boundaries; and

D. The area to be included in the District does have, and will have, the financial ability to discharge the proposed indebtedness on a reasonable basis.

Exhibit A-1

Legal Description – Initial District Boundaries

Exhibit A-2

Legal Description – Inclusion Area Boundaries

Exhibit B

Wellington Vicinity Map

Exhibit C-1

Initial District Boundary Map

Exhibit C-2

Inclusion Area Boundary Map

Exhibit D

Description of Public Improvements/Cost Estimate

Exhibit E

Matrix of Ownership and Maintenance

Exhibit F

Financing Plan

Exhibit G

Form of District Election Questions

Exhibit H

Underwriter Commitment Letter

Exhibit I

Form of Disclosure

Exhibit J

Proof of Ownership and Encumbrances

Exhibit K

Form of Intergovernmental Agreement

Intergovernmental Agreement

This Intergovernmental Agreement (the "IGA") is entered into this _______ day of _____________, 20__ (the "Effective Date"), by and between the Town of Wellington (the "Town"), a Colorado home rule municipality, and the ________, a quasi-municipal corporation and political subdivision of the State of Colorado (the "District") (each a "Party" and collectively referred to herein as the "Parties").

Whereas, the District was organized to provide those services and to exercise powers specifically set forth in the District's Service Plan dated _____, 20__, as amended from time to time after Town approval (the "Service Plan"); and

Whereas, pursuant to C.R.S. § 32-1-101, *et seq.*, (the "Special District Act"), an an intergovernmental agreement between the Town and the District is required before to the District may levy taxes or issuing debt

Now, therefore, in consideration of the promises and the mutual covenants herein contained, the sufficiency of which is hereby acknowledged, the Parties agree as follows:

1. <u>Incorporation by Reference</u>. The Service Plan is hereby incorporated into this IGA by this reference. The District agrees to comply with all provisions of the Service Plan, as it may be amended in accordance with the provisions thereof and the Special District Act, including but not limited to all Town Approvals (as defined in the Service Plan) applicable to the development within the District.

2. <u>Maintenance of Public Improvements</u>. The District agrees that it shall maintain the following Public Improvements in perpetuity: [to be provided by District]

3. <u>Enforcement</u>. The Parties agree that this IGA may be enforced in law, or in equity for specific performance, injunctive, or other appropriate relief. The Parties also agree that this IGA may be enforced pursuant to C.R.S. § 32-1-207, and other provisions of the Special District Act granting rights to municipalities or counties approving a service plan of a special district.

4. <u>Liability; Insurance</u>. Both Parties are public entities within the meaning of the Colorado Governmental Immunity Act, C.R.S. § 24-10-101, *et seq.*, as amended (the "Act"). Each Party agrees to be responsible for its own wrongful or negligent acts or omissions, or those of its officers, agents, or employees to the full extent allowed by law. Each Party shall at all times during the term of this IGA maintain such liability insurance, by commercial policy or self-insurance, as is necessary to meet its liabilities under the Act. Upon request by one Party, the other Party shall show proof of such insurance. Nothing in this IGA shall be construed as a waiver of the protections of the Act.

5. Notice. All notices required under this IGA shall be given by first class U.S. Mail, addressed as follows:

For the District:

[to be provided]

For the Town:

Town of Wellington
Attn: Town Manager
PO Box 127
Wellington, CO 80549

6. Miscellaneous.

a. *Governing Law and Venue*. This IGA shall be governed by the laws of the State of Colorado, and any legal action concerning the provisions hereof shall be brought in Larimer County, Colorado.

b. *No Waiver*. Delays in enforcement or the waiver of any one or more defaults or breaches of this IGA by the Town shall not constitute a waiver of any of the other terms or obligations of this IGA.

c. *Integration*. This IGA constitutes the entire agreement between the Parties, superseding all prior oral or written communications.

d. *Third Parties*. There are no intended third-party beneficiaries to this IGA.

e. *Severability*. If any provision of this IGA is found by a court of competent jurisdiction to be unlawful or unenforceable for any reason, the remaining provisions hereof shall remain in full force and effect.

f. *Modification*. This IGA may only be modified upon written agreement of the Parties.

g. *Assignment*. Neither this IGA nor any of the rights or obligations of the Parties shall be assigned by either Party without the written consent of the other.

h. *Subject to Annual Appropriation*. Consistent with Article X, § 20 of the Colorado Constitution, any financial obligation of either Party not performed during the current fiscal year is subject to annual appropriation, shall extend only to monies currently appropriated, and shall not constitute a mandatory charge, requirement, debt or liability beyond the current fiscal year.

i. *Force Majeure*. No Party shall be in breach of this IGA if such Party's failure to perform any of the duties under this IGA is due to Force Majeure, which shall be defined as the inability to undertake or perform any of the duties under this IGA due to acts of God, floods, fires, sabotage, terrorist attack, strikes, riots, war, labor disputes, forces of nature, the authority and orders of government or pandemics.

In Witness Whereof, the Parties have executed this IGA as of the Effective Date.

Town of Wellington, Colorado

____
[Name], Mayor

Attest:

____
[Name], Town Clerk

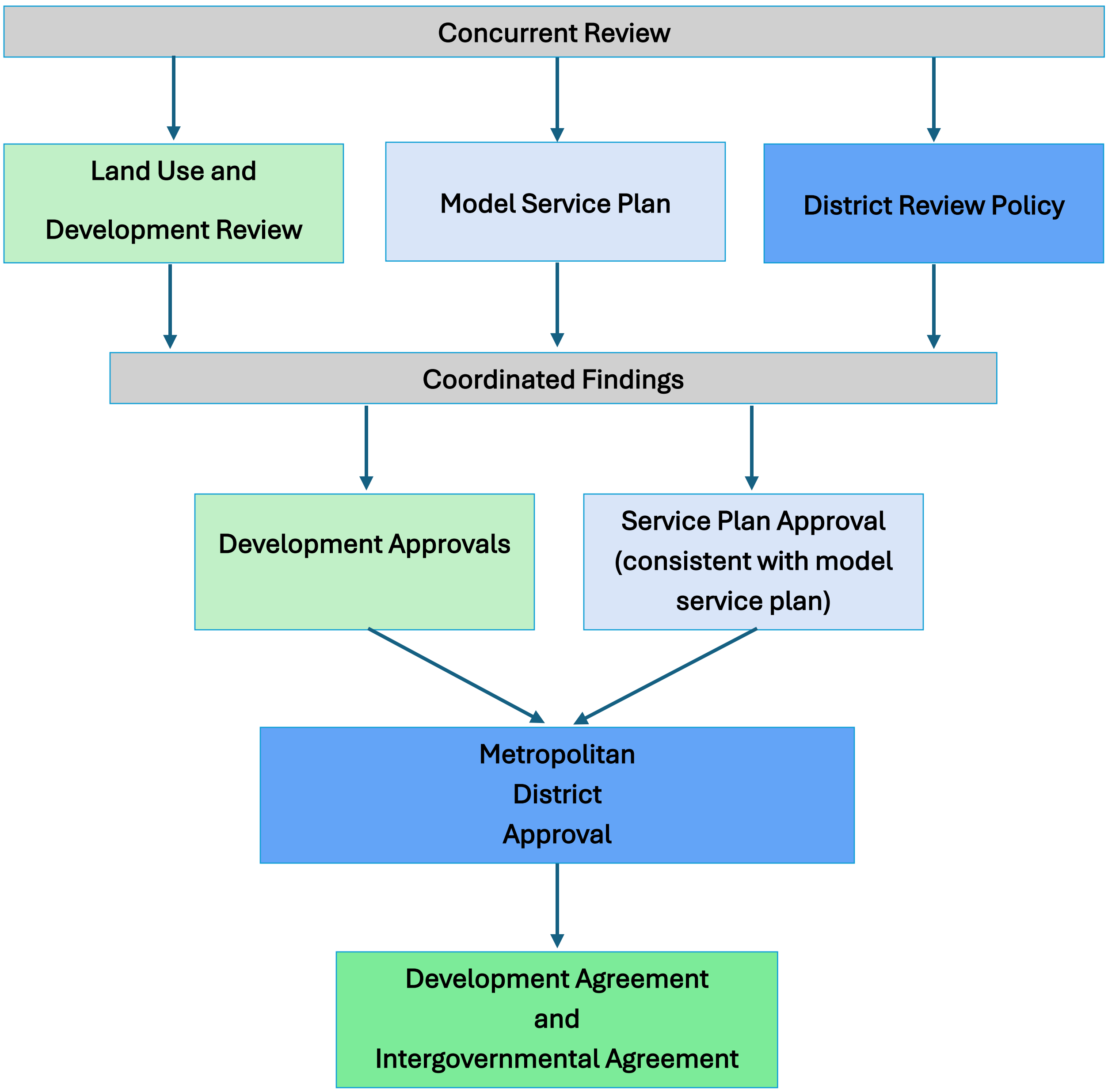
_______ District

Attest:

________________________ ________________________________
[Name], Secretary [Name], President

Town Development Review and Proposed Metropolitan District Review Process

Concurrent review of the Development Review, Model Service Plan, and Metropolitan District Review Policy is possible and encouraged. While the processes may proceed concurrently, individual reviews may advance at different rates. Under no circumstances would a Metropolitan District be approved without approval under applicable land use and development code standards and compliance with the requirements of the Model Service Plan. The illustration below provides a general overview of how the processes may work together, followed by a more detailed table outlining the steps for each process.



Town Review Steps Overview Description

	Review Step	Short description	Review Type
Development Review (Land Use / Development Code)	Pre-Application	Discuss proposed development and metro district with Town staff.	Applicant / Staff Review
	Application and Completeness Check	Submit development and metro district materials; staff confirms completeness.	Applicant / Staff Review
	Development Review and Coordination	Staff evaluates the development against applicable Land Use Code requirements and coordinates technical review.	Staff Review
	Development Code Compliance	Confirm the development meets the minimum criteria for potential approval.	Staff Review
	Planning Commission	Public hearing and recommendation on the development application.	Hearing and Recommendation
	Town Board	Town Board determines whether the development can be approved.	Decision
Metropolitan District Model Service Plan	Metro District Service Plan Review	Evaluate the service plan for consistency with the Town's model service plan and requirements.	Applicant / Staff Review
	Metro District Service Plan Recommendation	Staff presents findings and recommendations regarding the proposed metro district in accordance with the Town's model service plan requirements.	Staff Review
	Town Board	Town Board determines whether the proposed service plan is in accordance with the Town's model service plan requirements.	Decision
Metropolitan District Review Policy	Metro District Policy Review	Evaluate the proposed district against the Town's Metro District Review Policy.	Staff Review
	Metro District Recommendation	Staff presents findings and recommendations regarding the proposed metro district in accordance with the Metro District Review Policy.	Staff Review
	Town Board	Town Board determines whether to approve/support the proposed metro district.	Decision
Approvals (concurrent)	Development Agreement and Metro District IGA	Execute agreements establishing development obligations, infrastructure responsibilities, and the Town–district relationship.	Agreement / Implementation

Draft Policy Framework – Metropolitan District Review

Review Criteria Framework:

The Town's development review process establishes the baseline requirements for a proposed development, while the Model Service Plan identifies the district's proposed infrastructure, services, financing, and financial obligations. The Metropolitan District Review Policy is intended to build on those processes rather than duplicate them. The District Review Policy is a tool for evaluating whether the proposed district provides sufficient additional public benefit to justify use of the metropolitan district financing mechanism. The following criteria provide a framework for evaluating that broader public benefit and the overall value of the proposed district to the Town.

Purpose and Criteria:

Metropolitan district financing should be reserved for development that provides significant public benefit beyond baseline development requirements and advances important Town goals. The Town need not require every project to address every priority. A proposal may demonstrate significant public benefit through one or several areas, or a combination of significant benefits that demonstrate the overall contribution of the development to the community.

Additional Public Benefit (Generally):

- Provide benefits beyond baseline development requirements.
- Addresses an identified community need or Town priority.
- Provide benefits beyond the immediate development.
- Enable significant improvements or community outcomes.
- Provide significant and lasting community value.
- Demonstrate benefits that are meaningful and proportionate to the use of the district financing mechanism.

Community Infrastructure Plans:

- Advances significant Town or regional infrastructure priorities.
- Provides infrastructure, capacity, or connections that positively affect projects and properties beyond the development.
- Coordinates or completes infrastructure across property boundaries.
- Accelerates infrastructure deployment or reduces future Town capital needs.

Water, Wastewater and Stormwater:

- Advances long-term water supply, conservation, efficiency, or system resilience.
- Provides utility infrastructure or capacity benefiting the broader community.
- Advances infrastructure master plan goals.
- Provides significant regional drainage, flood-risk reduction, water-quality, or other stormwater benefits.
- Prioritizes use of existing agricultural irrigation wells for outdoor irrigation.
- Provides redundant water supply options for outdoor irrigation.

Transportation and Connectivity:

- Completes or advances significant planned transportation connections and/or planned intersection improvements.
- Connects new development to existing neighborhoods and existing/planned community destinations.
- Provides or advances meaningful pedestrian, bicycle, or trail connections beyond baseline requirements.
- Improves connectivity or capacity benefiting surrounding properties or the broader transportation network.

Parks, Recreation, Open Space and Community Amenities:

- Advances significant Parks, Recreation, Open Space and Trails (PROST) priorities or addresses identified community gaps.
- Provides parks, trails, open space, recreation, or gathering spaces beyond baseline requirements.
- Provides or enables conservation of community separators outside the Growth Management Area.
- Preserves, acquires or develops properties of significant Town interest or strategic properties.
- Provides lasting public amenities with sustainable maintenance funding.

Housing Diversity and Affordability:

- Provides a diversity of housing types beyond baseline requirements.
- Expands attainable and affordable housing opportunities responsive to the Town's needs identified in the Housing Needs and Affordability Assessment (HNA).
- Meets housing affordability through construction, land dedication, or meaningful partnerships with qualified affordable housing entities.
- Provides opportunities for senior housing and other advanced care housing.
- Advances the Town's Proposition 123 housing goals and leverages additional public, private, or nonprofit resources.
- Provides mechanisms, such as deed restrictions or other enforceable agreements, to preserve affordability and deliver lasting public benefit proportionate to the use of metropolitan district financing.

Economic Vitality and Community Identity:

- Creates significant employment, primary jobs, local business opportunities, or needed community services.
- Advances public infrastructure in identified business/industrial corridors.
- Advances downtown, corridor, gateway, or other identified business/economic development priorities.
- Creates meaningful public spaces, placemaking, or other community benefits beyond baseline requirements.
- Creates or enables public/private partnerships.

Evaluation Method Options:

Goals:

- Consistency of review
- Flexibility to consider different types and combinations of public benefit
- Context sensitivity (scale, site specific circumstances, community need/value)
- Transparency for public and applicants
- Proportionality of public benefits relative to district financing
- Board Discretion

Options:

- Structured qualitative assessment
- Minimum threshold requirements
- Consideration of the relative significance of public benefits
- Numerical scoring system

TOWN OF WELLINGTON

Board of Trustees Meeting

Date: September 22, 2026
Subject: Independent Auditor's Report for Fiscal Year 2025 & 2026Q2 Treasurer's Report Presentation

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

EXECUTIVE SUMMARY

Attached are the following to be presented:

- Independent Auditor's Report & Treasurer's Report Presentation
- Town of Wellington, Colorado Financial Statements with Independent Auditor's Report for the fiscal year ending December 31, 2025
- 2026 second-quarter Treasurer's Report

BACKGROUND / DISCUSSION

The Town of Wellington, Colorado Financial Statements with Independent Auditor's Report for the fiscal year ending December 31, 2025 was completed on August 20, 2026 and submitted to the Colorado Office of the State Auditor on August 26, 2026. Hinkle & Company, PC, issued an unmodified opinion, meaning the Town of Wellington's 2025 financial statements fairly present the financial position and results of operations for the governmental activities, business type activities, and each major fund in accordance with generally accepted accounting principles.

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

Additionally, the unaudited financial statements reflecting actual revenue received, and actual expenditures incurred, in the second quarter of 2026 are reviewed and compared against anticipated revenue and appropriated expenditures of the Budget of Fiscal Year 2026 for the Town of Wellington, Colorado.

The Treasurer's Report for 2026Q2 was generated on September 3, 2026, and includes all invoices paid through Period 06 of Fiscal Year 2026, as of September 3, 2026. This includes invoices from prior periods that may affect Treasurer's Reports previously presented, and does not include invoices not yet received or processed which may affect Treasurer's Reports presented in the future. Under the modified accrual basis of accounting, expenditures are recorded when a liability is incurred, generally when goods or services are received, regardless of when payment is made. Revenues are recorded when they are both measurable and available to finance current-period expenditures. Governmental accounting standards permit prior-period adjustments to ensure that financial reports present a fair and accurate view of the Town's financial position and results of operations. Treasurer's Reports are management reports and are not audited financial statements.

TOWN OF WELLINGTON

CONNECTION WITH ADOPTED MASTER PLANS

Ensure Strong Town Operations: Communicate strategically to community audiences.

FISCAL IMPLICATIONS

N/A

STAFF RECOMMENDATION

Review and retain reports.

MOTION RECOMMENDATION

N/A

ATTACHMENTS

1. Independent Auditor's Report & Treasurer's Report Presentation
2. Town of Wellington, Colorado Financial Statements with Independent Auditor’s Report for the fiscal year ending December 31, 2025
3. Treasurer's Report — 2026Q2

Independent Auditor’s Report for Fiscal Year 2025 & 2026Q2 Treasurer’s Report Presentation

Nic Redavid, Finance Director | Town Treasurer

TOWN OF WELLINGTON

Overview

- **Town of Wellington, Colorado Financial Statements with Independent Auditor's Report for the fiscal year ending December 31, 2025**

- **Treasurer's Report Presentation for the Second Quarter of Fiscal Year 2026**

- **Introduction to Budget Development of Fiscal Year 2027**

NOTE: The Treasurer's Report for 2026Q2 was generated on September 3, 2026, and includes all invoices paid through Period 06 of Fiscal Year 2026, as of September 3, 2026. This includes invoices from prior periods that may affect Treasurer's Reports previously presented, and does not include invoices not yet received or processed which may affect Treasurer's Reports presented in the future. Under the modified accrual basis of accounting, expenditures are recorded when a liability is incurred, generally when goods or services are received, regardless of when payment is made. Revenues are recorded when they are both measurable and available to finance current-period expenditures. Governmental accounting standards permit prior-period adjustments to ensure that financial reports present a fair and accurate view of the Town's financial position and results of operations. Treasurer's Reports are management reports and are not audited financial statements.

TOWN OF WELLINGTON

Town of Wellington, Colorado Financial Statements with Independent Auditor's Report for the fiscal year ending December 31, 2025

- Hinkel & Company, PC
  - James D. Hinkle, CPA/ABV, CVA, CFF, MAFF, CM&AA
- Engagement Letter approved February 24, 2026
- Completed August 20, 2026
- Submitted to the Colorado Office of the State Auditor August 26, 2026

TOWN OF WELLINGTON

Excerpts & Highlights

- "In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund, and the aggregate remaining fund information of the Town as of December 31, 2025, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America."

- Note 9: Restatement
  - In 2024, the Water Fund reported $2,633,337 in deferred revenue in relation to the American Rescue Plan Act (ARPA), which should have been reported as earned revenue.
  - In 2024 and prior, the Sewer Fund did not properly report the investment earnings totaling $1,003,680 from the bond funds held in trust, which should have been reported as revenue as the investment earnings were earned.

- The assets of the Town of Wellington exceeded its liabilities at the close of 2025 by $112.7 million, an increase of $2.9 million from 2024.

Operating Revenues & Expenditures with Comparison to 2026 Budget

	Operating Revenue (cash basis)			
	Budget YTD (50%)	Actual YTD	Over/(Under) Budget YTD	
General	$ 3,266,985	**$ 3,815,669**	$ 548,685	116.8%
Street	$ 1,109,124	**$ 890,925**	$ (218,199)	80.3%
Water	$ 3,433,987	**$ 3,180,495**	$ (253,492)	92.6%
Sewer	$ 1,713,067	**$ 1,894,442**	$ 181,375	110.6%
Drainage	$ 392,701	**$ 422,317**	$ 29,616	107.5%
Parks	$ 767,234	**$ 771,015**	$ 3,781	100.5%
	2026 Actual YTD as of 2026-09-09 including prior period adjustments			

- **General Fund:** Delayed property tax revenue, increased Natural Gas franchise fee
- **Street & General Funds:** Motor Vehicle Use Tax revenue split corrected
  - Motor Vehicle Special Ownership Tax, Registration Taxes , and Road & Bridge Tax also corrected, not budgeted
- **Water Fund:** Contributed Capital (raw water/tap fees) and Water Sales at 90% of pace (Water Sales impacted by irrigation)
- **Sewer, Drainage, and Parks Funds:** Multi-Unit Residential Tap and Impact Fees not budgeted, User charges on

Does not include overhead transfers or CACP grants

	Operating Expenditures			
	Budget YTD (50%)	Actual YTD	Over/(Under) Budget YTD	
General	$ 4,323,992	**$ 4,222,992**	$ (101,000)	97.7%
Street	$ 552,455	**$ 459,983**	$ (92,472)	83.3%
Water	$ 1,638,072	**$ 879,374**	$ (758,697)	53.7%
Sewer	$ 782,682	**$ 691,790**	$ (90,892)	88.4%
Drainage	$ 263,345	**$ 472,211**	$ 208,867	179.3%
Parks	$ 801,888	**$ 712,684**	$ (89,204)	88.9%
	2026 Actual YTD as of 2026-09-09 including prior period adjustments			

- **General Fund:** Most departments at or behind pace YTD
- **Street Fund:** Snow management savings YTD, Summer maintenance will impact Q3 & Q4
- **Water Fund:** Largest expense, NPIC payment, is made in Q4
- **Sewer Fund:** Operating expenses behind pace YTD
- **Drainage Fund:** Q1 Boxelder Basin Regional Stormwater Authority annual payment ($462K)
- **Park Fund:** Operations 89.7% YTD, Recreation 87.5% YTD

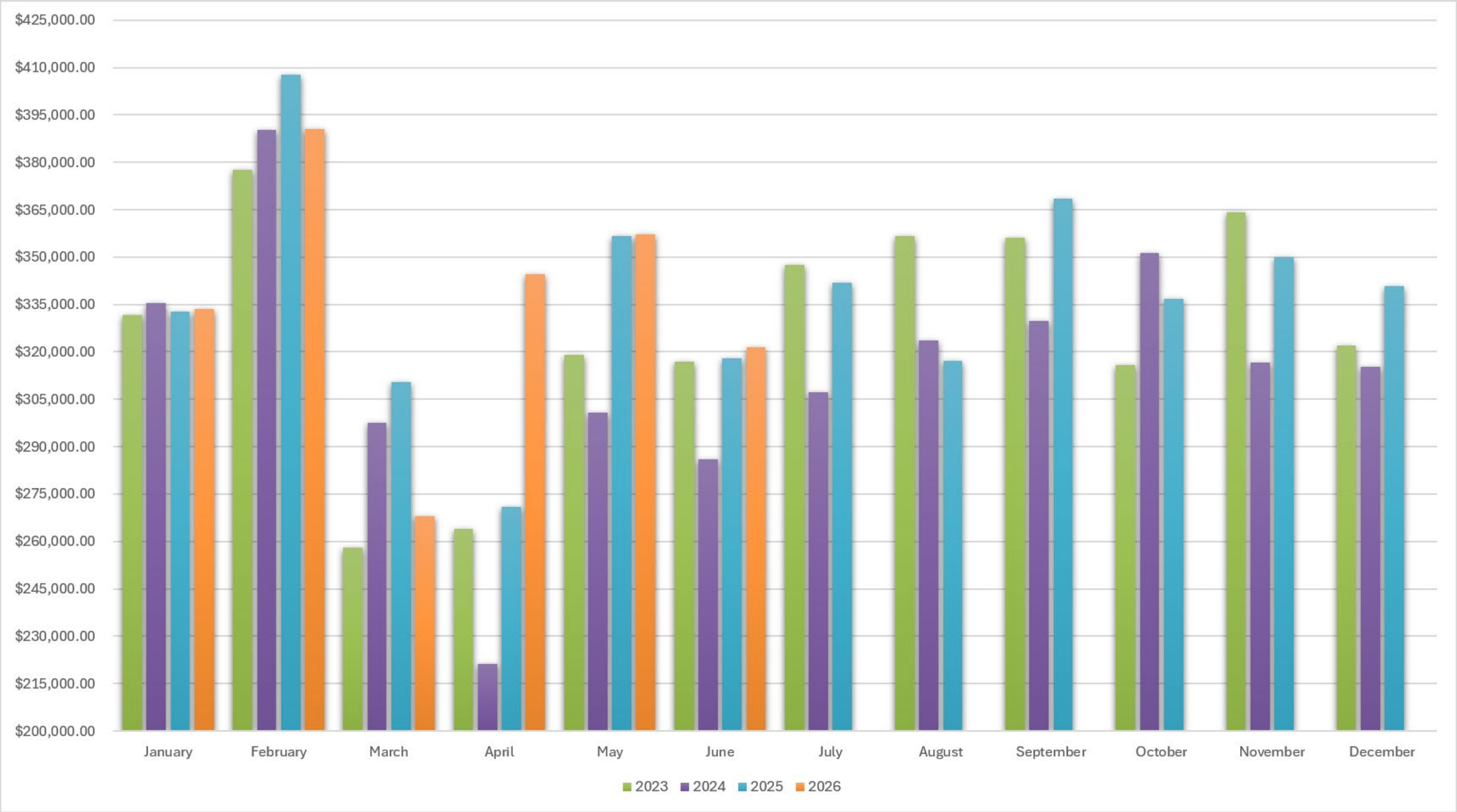
Does not include capital projects, overhead transfers, or debt service

Operating Revenues: Governmental Funds

	Budget YTD (50%)	Actual YTD	Over/(Under) Budget YTD	
General Fund				
Tax Revenue	$ 2,771,922	$ 3,277,172	$ **505,251**	118.2%
Building Permits	$ 144,750	$ 147,751	$ **3,001**	102.1%
Franchise Fees	$ 122,151	$ 169,987	$ **47,836**	139.2%
Licenses & Permits	$ 13,875	$ 22,980	$ **9,105**	165.6%
Other	$ 198,788	$ 189,722	$ **(9,066)**	95.4%
Street Fund				
Tax Revenue	$ 1,022,243	$ 797,375	$ **(224,868)**	78.0%
Licenses & Permits	$ 44,768	$ 50,900	$ **6,132**	113.7%
Other	$ 42,114	$ 42,650	$ **537**	101.3%
Parks Fund				
Tax Revenue	$ 614,648	$ 602,566	$ **(12,082)**	98.0%
Building Permits	$ 27,550	$ 43,500	$ **15,950**	157.9%
Recreation Program Fees	$ 64,187	$ 63,447	$ **(740)**	98.8%
Other	$ 60,847	$ 61,503	$ **656**	101.1%
2026 Actual YTD as of 2026-09-09 including prior period adjustments; does not include grants				

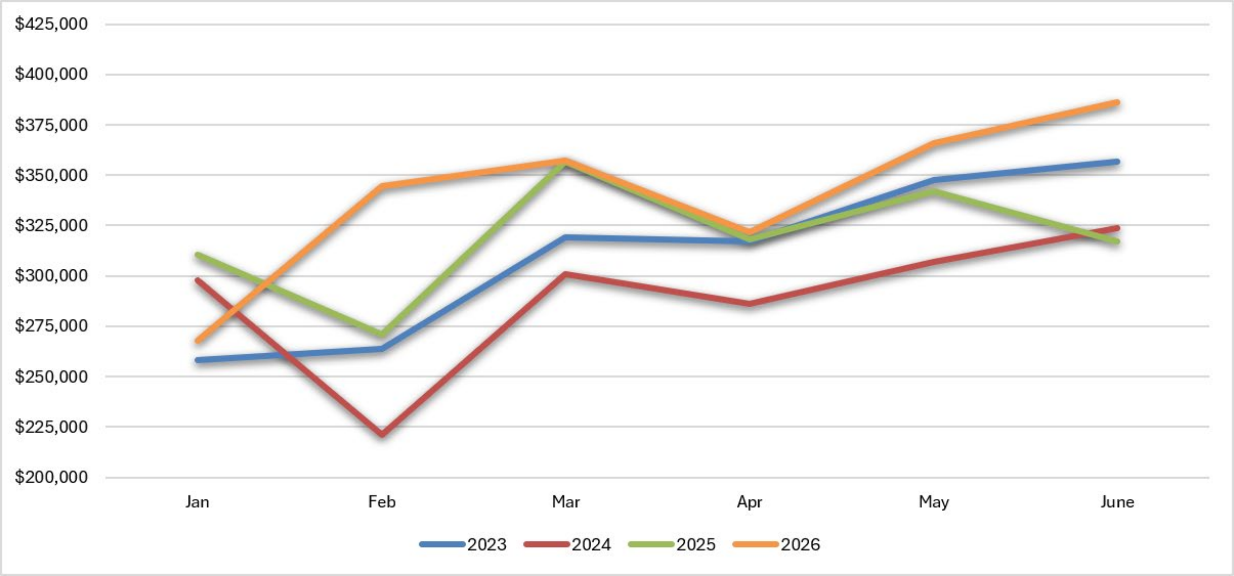
TOWN OF WELLINGTON

2023 – 2026 Sales Tax Trends by Month Received



2023 – 2026 Sales Tax Trends by Revenue Period

Revenue Pd.	Jan	Feb	Mar	Apr	May	June	YTD
2023	$ 258,044.56	$ 263,939.66	$ 319,046.17	$ 316,878.00	$ 347,560.13	$ 356,578.77	$ 1,862,047.29
2024	$ 297,578.61	$ 221,137.19	$ 300,805.03	$ 285,869.60	$ 307,120.25	$ 323,566.74	$ 1,736,077.42
+ / -	15.3%	-16.2%	-5.7%	-9.8%	-11.6%	-9.3%	-6.8%
2025	$ 310,475.28	$ 271,007.03	$ 356,751.28	$ 317,877.46	$ 342,017.24	$ 317,077.75	$ 1,915,206.04
+ / -	4.3%	22.6%	18.6%	11.2%	11.4%	-2.0%	10.3%
2026	$ 267,928.54	$ 344,527.31	$ 357,222.64	$ 321,529.97	$ 365,969.47	$ 386,072.31	$ 2,043,250.24
+ / -	-13.7%	27.1%	0.1%	1.1%	7.0%	21.8%	6.7%



TOWN OF WELLINGTON

Operating Expenditures: Governmental Funds

	Budget YTD (50%)	Actual YTD	Over/(Under) Budget YTD	
General Fund				
Legislative	$ 136,393	$ 127,581	**$ (8,811)**	93.5%
Judicial	$ 15,125	$ 17,284	**$ 2,159**	114.3%
Administration	$ 503,932	$ 448,795	**$ (55,137)**	89.1%
Finance	$ 402,919	$ 436,431	**$ 33,513**	108.3%
Clerk	$ 166,853	$ 168,660	**$ 1,808**	101.1%
Human Resources	$ 169,410	$ 158,629	**$ (10,781)**	93.6%
IT	$ 241,164	$ 275,720	**$ 34,556**	114.3%
Building & Planning	$ 591,075	$ 568,233	**$ (22,842)**	96.1%
LCSO	$ 1,134,164	$ 1,134,164	**$ 0**	100.0%
Public Works Admin	$ 597,324	$ 560,914	**$ (36,409)**	93.9%
Cemetary	$ 5,000	$ -	**$ (5,000)**	0.0%
Facilities	$ 62,150	$ 44,811	**$ (17,339)**	72.1%
Economic Development	$ 14,100	$ 3,825	**$ (10,275)**	27.1%
Library	$ 284,386	$ 277,944	**$ (6,442)**	97.7%
Street Fund				
Operating	$ 552,455	$ 459,983	**$ (92,472)**	83.3%
Parks Fund				
Operating	$ 489,856	$ 439,568	**$ (50,288)**	89.7%
Recreation	$ 312,033	$ 273,116	**$ (38,916)**	87.5%

Does not include grant expenditures, transfers, or debt service

TOWN OF WELLINGTON

2026Q2 Budget Performance Summary

	Net Revenue Over Expenditures - Ops	Debt Service Payments	Capital Projects	Grants/Loans	Net Revenue Over Expenditures
General	$ (407,323)	-	-	-	**$ (407,323)**
Street*	$ 430,942	-	$ (639,706)	-	**$ (208,763)**
Water	$ 2,301,121	$ (660,976)	$ (218,520)	-	**$ 1,421,625**
Sewer*	$ 1,126,739	$ (1,235,246)	$ (294,420)	$ 75,913	**$ (327,014)**
Drainage*	$ (49,894)	-	$ (541,094)	-	**$ (590,989)**
Parks	$ 58,332	-	$ (100,095)	-	**$ (41,764)**
TOTAL YTD	$ 3,459,916	$ (1,896,222)	$ (1,793,835)	$ 75,913	**$ (154,228)**
BUDGET YTD	$ 2,430,102	$ (1,896,222)	$ (7,230,033)	$ 2,308,043	**$ (4,388,109)**
Net Revenue Over/(Under) Expenditures as Compared to 2026 Budget YTD %					1.8%

- **2026 Budget reflected revenue under expenditure of $8,776,218 (50% = $4,388,109) including all debt service, grants/loans, and capital projects**
  - YTD at $154,228 revenue under expenditure, 1.8% as compared to budget
- **Largest Capital Project (Cleveland Avenue Construction Project) expenses Q3 and Q4**
  - Revenue for reimbursable capital project expenses lag (including WRF)

Questions?

Thank you!

Nic Redavid
Town Treasurer | Finance Director

TOWN OF WELLINGTON

Town of Wellington, Colorado

Financial Statements
with Independent Auditor's Report

December 31, 2025

HINKLE & COMPANY PC
Strategic Business Advisors

Town of Wellington, Colorado
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December 31, 2025

HINKLE & COMPANY PC
Strategic Business Advisors

Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund, and the aggregate remaining fund information of the Town of Wellington, Colorado (the Town) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Town, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund, and the aggregate remaining fund information of the Town as of December 31, 2025, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

We draw attention to Note 9 to the financial statements, which describes the restatement of the Water and Sewer Fund Balances as of December 31, 2024, to correct a material misstatement. Our opinion is not modified with respect to this matter.

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

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

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

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

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

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

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

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

Other Matters

Required Supplementary Information

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

Other Information

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

Hinkle & Company, PC

Englewood, Colorado
August 20, 2026

The management team of the Town of Wellington (the Town) is pleased to present this narrative overview and analysis of the financial position and activities of the Town for the fiscal year ending December 31, 2025. Readers are encouraged to consider the information presented here in conjunction with the information furnished in the Basic Financial Statements, Notes to the Basic Financial Statements, and Supplementary Information.

FINANCIAL HIGHLIGHTS

<u>Government-wide</u>

- The assets of the Town of Wellington exceeded its liabilities (also referred to in these financial statements as the Town's Net Position) at the close of 2025 by $112.7 million, an increase of $2.9 million from 2024 (Governmental Funds -$0.1 million; Proprietary Funds +$3.0 million).

    - Current assets across all funds total $35.9 million, including $32.0 million in pooled cash and investments (Governmental Funds $17.2 million; Proprietary Funds $14.9 million).

    - Capital assets include $142.1 million in net fixed assets such as buildings, equipment, and road, storm, water, and sewer infrastructure (Governmental Funds $17.2 million; Proprietary Funds $124.8 million).

    - Of the $112.7 million total net position, $81.0 million represents net investment in capital assets (all fixed assets less accumulated depreciation and related debt so it is not in a form that is available and spendable to the Town. Another $25.0 million is classifies as "unrestricted", consisting of cash and other current assets, less current liabilities and may be used to meet the Town's ongoing obligations to citizens and creditor (Governmental Funds $10.0 million; Proprietary Funds $14.9 million).

- The Town retired approximately $2.6 million of long-term debt (excluding compensated absences) during the fiscal year due to semi-annual and annual principal payments made on the Town's outstanding obligations, including $266,076 in Governmental Funds and $2.4 million in Proprietary Funds (see Note 4). The 2014 Park Fund Loan was paid in full.

Governmental Funds

- At the end of the calendar year 2025, fund balance in the General Fund was $8.9 million, an increase of $2.2 million. Revenue exceeded expenditure, including transfers to the Water and Sewer Funds, by $2.1 million during the year, largely reflecting the receipt of property tax payments that had been delayed from previous years.

- Street Fund revenue exceeded expenditures, including capital outlay, exceeded by $386,538 in 2025, increasing fund balance to $4.9 million.

- Park Fund expenditures exceeded revenue by $425,521, including debt service, decreasing fund balance to $1.6 million.

- The Conservation Trust Fund reported an increase in fund balance of $524,736 in 2025 and no expenditure, bringing ending fund balance to $1.6 million.

Proprietary Funds

- The Water Fund operating expenses exceeded operating revenue by $412,713 in 2024. Nonoperating expenses added $14,258, generating a net loss before capital contributions and transfers of $426,971. With capital contributions and transfers, including $690,000 from the General Fund, the change in net position was $1.7 million. The net position of the Water Fund for 2025 including a restatement of $2.6 million to the net position for the beginning of year, was $53.7 million.

- The Sewer Fund had an operating loss of $1.5 million, and a net expense before capital contributions and transfers of $2.5 million, including $2.3 million in depreciation and $1.3 million in interest expense. After plant investment fees and a $330,000 transfer from the General Fund are factored in, the Sewer Fund's change in net position in 2025 decreased by $1.8 million. Including a restatement of $1.0 million to the net position for the beginning of year, the net position of the Sewer Fund end of year was $21.3 million.

- The Drainage Fund net operating expense in 2025 was $597,014. Including nonoperating revenues, the fund's net position decreased by $493,866 to $3.6 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

The government-wide financial statements include only the Town of Wellington itself (known as the *primary government)* and can be found on pages 4 and 5 of this report.

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

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

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

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

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

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

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

A significant portion of the Town's net position (60.9%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related outstanding debt used to acquire those assets, and accumulated depreciation. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Unrestricted net position may be used to meet the Town's ongoing obligations to citizens and creditors. Below is condensed financial information for fiscal year 2025 compared with 2024 totals.

Condensed Statement of Net Position

	2025			
	Governmental Activities	**Business-Type Activities**	**Totals**	**2024 Totals**
ASSETS				
Current Assets	$20,177,675	$15,686,199	$35,863,874	$41,220,640
Capital Assets	17,276,941	124,832,608	142,109,549	142,800,928
Total Assets	**37,454,616**	**140,518,807**	**177,973,423**	**184,021,568**
DEFERRED OUTFLOWS OF FINANCIAL RESOURCES	**-**	**838**	**838**	**838**
LIABILITIES				
Current Liabilities	1,033,539	1,553,168	2,586,707	6,404,402
Noncurrent Liabilities	289,421	60,323,024	60,612,445	63,080,142
Total Liabilities	**1,322,960**	**61,876,192**	**63,199,152**	**69,484,544**
DEFERRED INFLOWS OF FINANCIAL RESOURCES	**2,112,290**	**-**	**2,112,290**	**4,735,627**
NET POSITION				
Net Investment in Capital Assets	17,276,941	63,720,631	80,997,572	77,313,128
Restricted for:				
Emergencies	190,000	-	190,000	190,000
Other Purposes	6,522,167	-	6,522,167	4,378,344
Unrestricted	10,030,258	14,922,822	24,953,080	27,920,763
Total Net Position	**$34,019,366**	**$78,643,453**	**$112,662,819**	**$109,802,235**

The restricted portion of net position (4.2%) represents resources that are subject to external restrictions on how they may be used, such as street paving, capital construction, and open space and parks. The remaining balance of unrestricted net position of $27.9 million may be used to meet the Town's ongoing obligations to citizens and creditors.

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

Condensed Statement of Activities

	2025			
	Governmental Activities	Business-Type Activities	Totals	2024 Totals
REVENUES				
Program Revenues				
Charges for Services	$702,631	$8,429,510	$9,132,141	$8,770,867
Operating Grants and Contributions	1,304,030	-	1,304,030	272,427
Capital Grants and Contributions	-	1,787,660	1,787,660	1,729,737
General Revenues				
Property Taxes	2,172,859	55,200	2,228,059	2,500,439
Sales and Use Taxes	6,264,314	-	6,264,314	5,680,113
Franchise Taxes	261,981	-	261,981	246,473
Investment Income	558,413	638,869	1,197,282	1,846,632
Other	193,683	1,097	194,780	215,447
Transfers	(1,020,000)	1,020,000	-	-
Total Revenues and Transfers	**10,437,911**	**11,932,336**	**22,370,247**	**21,262,135**
EXPENSES				
General Government	6,137,314	-	6,137,314	6,383,246
Public Safety	2,157,923	-	2,157,923	2,053,303
Public Works	2,145,436	-	2,145,436	2,079,935
Parks and Recreation	146,141	-	146,141	337,915
Water Utility	-	5,769,864	5,769,864	5,474,434
Wastewater Utility	-	5,467,467	5,467,467	4,511,198
Stormwater Utility	-	1,312,535	1,312,535	845,584
Total Expenses	**10,586,814**	**12,549,866**	**23,136,680**	**21,685,615**
Change in Net Position	(148,903)	(617,530)	(766,433)	(423,480)
Net Position, *Beginning of Year*	34,168,269	75,633,966	109,802,235	110,225,715
Prior Period Restatement	-	3,627,017	3,627,017	-
Net Position, *Beginning (as restated)*	34,168,269	79,260,983	113,429,252	110,225,715
Net Position, *End of Year*	**$34,019,366**	**$78,643,453**	**$112,662,819**	**$109,802,235**

FINANCIAL ANALYSIS OF THE TOWN'S FUNDS

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

At the end of 2025, the Town of Wellington's governmental funds (General, Streets, Parks, and Conservation Trust Funds) reported combined ending fund balances of $17.0 million, an increase of $2.7 million in the combined governmental fund balances of the previous year. Approximately 51% of this combined fund balance constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of fund balance is otherwise has been restricted to specific purposes (e.g. streets and parks) as follows:

Restricted	$8,354,315
Unassigned	8,677,531
Total	**$17,031,846**

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund accounts for all the general services provided by the Town. At the end of 2025, the fund balance of the General Fund totaled $8.9 million, an increase of $2.2 million from the fund balance at the end of 2024. The General Fund's primary source of revenue is property and sales taxes and to a lesser degree, fees for franchise agreements and services such as building permits and plan checking.

Previously delayed, due audited financial statements, property tax revenue was received in 2025, thus coming in over budget estimates for 2025. Sales and use taxes came in nearly at projected budget estimates of $3.4 million for the year, a shortage of $39,370. These two revenue sources accounted for 96.5% of all General Fund revenues, which totaled $8.3 million in 2025. Charges for services exceeded estimates for the year, coming in at $59,754, while investment income came in below estimates at $310,220.

In 2025, expenditures in the General Fund totaled $6.2 million. This is $652,156 under budgeted expenses in large part due to variances in professional fees in general government of $165,034 and personnel services of $284,792 in public works.

Overhead allocation transfers from the Street, Water, Sewer, Drainage, and Park Funds accounted for administrative services provided by the General Fund. As such, Street, Water, Sewer, Drainage, and Park Funds allocations for personnel services were reduced in the 2025 budget.

CAPITAL ASSET ADMINISTRATION

Capital assets. The Town of Wellington's net investment in capital assets for its governmental and business type activities as of December 31, 2025 and 2024, amounted to $142.1 million (net of accumulated depreciation and debt) and $142.8 million, respectively. This investment in capital assets includes land, buildings and improvements, machinery and equipment, park facilities, and roads.

Town of Wellington
Capital Assets at Year End

	Governmental Activities		Business-Type Activities		Total	
	2025	**2024**	**2025**	**2024**	**2025**	**2024**
Land and Water Rights:	$2,073,796	$2,073,796	$8,432,324	$8,432,324	$10,506,120	$10,506,120
Buildings and Improvements:	1,704,511	1,732,065	-	-	1,704,511	1,732,065
Infrastructure:	4,417,612	4,407,322	-	-	4,417,612	4,407,322
Streets and Improvements:	8,979,239	9,474,095	-	-	8,979,239	9,474,095
Equipment:	101,783	32,585	-	-	101,783	32,585
Utility Systems and Equipment:	-	-	114,189,304	76,006,348	114,189,304	76,006,348
Construction in Progress:	-	-	2,210,980	40,642,393	2,210,980	40,642,393
TOTAL	**$17,276,941**	**$17,719,863**	**$124,832,608**	**$125,081,065**	**$142,109,549**	**$142,800,928**

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

DEBT ADMINISTRATION

Long-term debt. At the end of 2025, the Town of Wellington had total debt outstanding of $60.3 million, compared with $62.9 million in 2024 (not including $227,669 in accrued compensated absences at year end). The Town's debt represents bonds and loans secured solely by specified revenue sources, such as Water and Sewer Fund user fees.

Town of Wellington
Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
2014 Park Fund Loan:	-	$266,076	-	-	-	$266,076
2019 CWRPDA – Water:	-	-	$17,662,523	$18,772,073	$17,662,523	18,772,073
- Premium:	-	-	242,714	342,223	242,714	342,223
2022 WWTP – Loan Payable:	-	-	40,088,058	41,056,782	40,088,058	41,056,782
- Premium:	-	-	2,282,071	2,451,828	2,282,071	2,451,828
TOTAL	**-**	**$266,076**	**$60,275,366**	**$62,622,906**	**$60,275,366**	**$62,888,982**

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Annual Budget guides the efficient and effective use of Town resources, focusing on the highest priorities of the Town's citizens as represented by the Board of Trustees (the Board). Through the Budget process, the Board establishes priorities and allocates resources to meet their goals. With the approval of the 2025 Budget, the Board appropriated $36.0 million for expenditure in that year (not including transfers), a 45.4% decrease over the budget in 2024. This amount was made up of $22.6 million for operations and debt service in all funds and $13.4 million for capital projects. The largest share of the capital projects budget went to the Cleveland Avenue Improvement project in the Street Fund, funded largely by grant proceeds.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

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

Basic Financial Statements

Town of Wellington, Colorado
Statement of Net Position
December 31, 2025

	Governmental Activities	Business-Type Activities	Totals
Assets			
Cash and Investments	$ 17,165,269	$ 14,858,847	$ 32,024,116
Property Taxes Receivable	2,112,290	-	2,112,290
Accounts Receivable	91,054	770,284	861,338
Other Receivables	809,062	(10,848)	798,214
Cash with Fiscal Agent	-	-	-
Inventory	-	67,916	67,916
Capital Assets, *Not Being Depreciated*	2,073,796	10,643,304	12,717,100
Capital Assets, *Net of Accumulated Depreciation*	15,203,145	114,189,304	129,392,449
Total Assets	37,454,616	140,518,807	177,973,423
Deferred Outflows of Resources			
Loss on Debt Refunding, *Net of Accumulated Amortization*	-	838	838
Liabilities			
Accounts Payable	887,315	788,953	1,676,268
Retainage Payable	-	-	-
Accrued Salaries and Benefits	74,470	-	74,470
Accrued Interest Payable	-	760,715	760,715
Deposits and Escrows	71,754	3,500	75,254
Noncurrent Liabilities			
Due Within One Year	180,011	2,130,352	2,310,363
Due in More Than One Year	109,410	58,192,672	58,302,082
Total Liabilities	1,322,960	61,876,192	63,199,152
Deferred Inflows of Resources			
Deferred Property Taxes	2,112,290	-	2,112,290
Unearned Revenue	-	-	-
Deferred Inflows of Resources	2,112,290	-	2,112,290
Net Positions			
Net Investment in Capital Assets	17,276,941	63,720,631	80,997,572
Restricted for:			
Street Paving and Maintenance	4,949,287	-	4,949,287
Open Space and Parks	1,572,880	-	1,572,880
Emergencies	190,000	-	190,000
Unrestricted	10,030,258	14,922,822	24,953,080
Total Net Position	$ 34,019,366	$ 78,643,453	$ 112,662,819

See Notes to the Financial Statements.

Town of Wellington, Colorado
Statement of Activities
For the Year Ended December 31, 2025

		Program Revenues			Net (Expense) Revenue and Change in Net Position		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Totals
Primary Government							
Governmental Activities							
General Government	$ 6,137,314	$ 332,386	$ 258,400	$ -	$ (5,546,528)	$ -	$ (5,546,528)
Public Safety	2,157,923	20,360	-	-	(2,137,563)	-	(2,137,563)
Public Works	2,145,436	160,559	536,802	-	(1,448,075)	-	(1,448,075)
Parks and Recreation	146,141	189,326	508,828	-	552,013	-	552,013
Total Governmental Activities	10,586,814	702,631	1,304,030	-	(8,580,153)	-	(8,580,153)
Business-Type Activities							
Water Utility	5,769,864	5,104,194	-	1,448,318	-	782,648	782,648
Wastewater Utility	5,467,467	2,609,895	-	339,342	-	(2,518,230)	(2,518,230)
Storm Water Utility	1,312,535	715,421	-	-	-	(597,114)	(597,114)
Total Business-Type Activities	12,549,866	8,429,510	-	1,787,660	-	(2,332,696)	(2,332,696)
Total Primary Government	$ 23,136,680	$ 9,132,141	$ 1,304,030	$ 1,787,660	(8,580,153)	(2,332,696)	(10,912,849)
General Revenues							
Property Taxes					2,172,859	55,200	2,228,059
Sales and Use Taxes					6,264,314	-	6,264,314
Other Taxes					4,067	-	4,067
Impact Taxes					116,351	-	116,351
Cigarette Taxes					7,097	-	7,097
Franchise Taxes					261,981	-	261,981
Investment Income					558,413	638,869	1,197,282
Other Revenues					60,139	-	60,139
Gain (Loss) on Disposal of Assets					6,029	1,097	7,126
Transfers					(1,020,000)	1,020,000	-
Total General Revenues and Transfers					8,431,250	1,715,166	10,146,416
Change in Net Position					(148,903)	(617,530)	(766,433)
Net Position, *Beginning of Year, as Previously Stated*					34,168,269	75,633,966	109,802,235
Restatement					-	3,627,017	3,627,017
Net Position, *Beginning of Year*, as Restated					34,168,269	79,260,983	113,429,252
Net Position, *End of Year*					$ 34,019,366	$ 78,643,453	$ 112,662,819

Town of Wellington, Colorado
Balance Sheet
Governmental Funds
December 31, 2025

	General	Street	Park	*(Nonmajor)* Conservation Trust	Totals
Assets					
Cash and Investments	$ 9,129,766	$ 4,986,894	$ 1,475,729	$ 1,572,880	$ 17,165,269
Property Taxes Receivable	2,112,290	-	-	-	2,112,290
Accounts Receivable	14,066	63,900	13,088	-	91,054
Other Receivable	512,216	155,674	141,172	-	809,062
Total Assets	$ 11,768,338	$ 5,206,468	$ 1,629,989	$ 1,572,880	$ 20,177,675
Liabilities					
Accounts Payable	$ 597,039	$ 257,181	$ 33,095	$ -	$ 887,315
Retainage Payable	-	-	-	-	-
Accrued Salaries and Benefits	74,470	-	-	-	74,470
Deposits and Escrow	71,754	-	-	-	71,754
Total Liabilities	743,263	257,181	33,095	-	1,033,539
Deferred Inflows of Resources					
Deferred Property Taxes	2,112,290	-	-	-	2,112,290
Deferred Inflows of Resources	2,112,290	-	-	-	2,112,290
Fund Balances					
Restricted					
Emergencies	190,000	-	-	-	190,000
Capital Improvements	45,254	4,949,287	1,596,894	-	6,591,435
Open Space	-	-	-	1,572,880	1,572,880
Unrestricted, Unassigned	8,677,531	-	-	-	8,677,531
Total Fund Balances	8,912,785	4,949,287	1,596,894	1,572,880	17,031,846
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 11,768,338	$ 5,206,468	$ 1,629,989	$ 1,572,880	$ 20,177,675

See Notes to the Financial Statements.

Town of Wellington, Colorado

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2025

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

Total Fund Balances of Governmental Funds	$ 17,031,846
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds	17,276,941
Amounts receivable not collected within a short period of time after the year are not reflected as receivables on the governmental funds statements.	-
Long-term liabilities and related items are not due and payable in the current year and, therefore, are not reported in governmental funds:	
Park Loan Payable	-
Compensated Absences Payable	(289,421)
Total Net Position of Governmental Activities	$ 34,019,366

See Notes to the Financial Statements.

Town of Wellington, Colorado

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2025

	General	Street	Park	*(Nonmajor)* Conservation Trust	Totals
Revenues					
Taxes	$ 8,295,685	$ 1,604,526	$ 1,276,106	$ -	$ 11,176,317
Licenses and Permits	388,983	536,802	-	508,828	1,434,613
Intergovernmental	258,400	160,559	45,600	-	464,559
Charges for Services	20,360	-	-	-	20,360
Fines and Forfeitures	59,754	-	143,726	-	203,480
Investment Income	310,220	87,695	126,590	33,908	558,413
Miscellaneous	15,829	1,872	48,467	-	66,168
Total Revenues	9,349,231	2,391,454	1,640,489	542,736	13,923,910
Expenditures					
Current					
General Government	3,005,667	-	-	-	3,005,667
Public Safety	2,157,923	-	-	-	2,157,923
Public Works	1,093,169	1,400,660	-	-	2,493,829
Parks and Recreation	12,465	-	1,664,174	-	1,676,639
Capital Outlay	(107,071)	604,256	154,795	-	651,980
Debt Service					
Principal	-	-	244,173	-	244,173
Interest and Fees	-	-	2,868	-	2,868
Total Expenditures	6,162,153	2,004,916	2,066,010	-	10,233,079
Excess of Revenues Over (Under) Expenditures	3,187,078	386,538	(425,521)	542,736	3,690,831
Other Financing Sources (Uses)					
Transfers Out	(1,020,000)	-	-	-	(1,020,000)
Total Other Financing Sources (Uses)	(1,020,000)	-	-	-	(1,020,000)
Net Change in Fund Balances	2,167,078	386,538	(425,521)	542,736	2,670,831
Fund Balances, *Beginning of Year*	6,745,707	4,562,749	2,022,415	1,030,144	14,361,015
Fund Balances, *End of Year*	$ 8,912,785	$ 4,949,287	$ 1,596,894	$ 1,572,880	$ 17,031,846

See Notes to the Financial Statements.

Town of Wellington, Colorado

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Governmental Funds
For the Year Ended December 31, 2025

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

Net Change in Fund Balances of Governmental Funds	$ 2,670,831
Capital outlays to purchase or construct capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are capitalized in the statement of net position and are allocated over their estimated useful lives as annual depreciation expense in the statement of activities.	
Capital Outlay	729,270
Disposal of Capital Assets	(137,071)
Depreciation Expense	(1,035,121)
Amounts receivable not collected within a short period of time after the year are not reflected as revenue on the governmental funds statements.	(2,465,999)
Repayments of debt principal are expenditures in governmental funds, but the repayments reduce long-term liabilities in the statement of net position and do not affect the statement of activities.	
Park Loan Payable	266,076
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Accrued Interest Payable	(176,889)
Change in Net Position of Governmental Activities	$ (148,903)

See Notes to the Financial Statements.

Town of Wellington, Colorado
Statement of Net Position
Proprietary Funds
December 31, 2025

	Water	Sewer	Drainage	Totals
Assets				
Current Assets				
Cash and Investments	$ 11,818,335	$ 1,353,815	$ 1,686,697	$ 14,858,847
Accounts Receivable	505,550	184,057	69,829	759,436
Cash with Fiscal Agent	-	1,882,179	-	1,882,179
Due To/From Other Funds	1,882,179	(1,882,179)	-	-
Inventory	54,722	13,194	-	67,916
Total Current Assets	14,260,786	1,551,066	1,756,526	17,568,378
Noncurrent Assets				
Capital Assets, *Not Being Depreciated*	8,584,247	1,978,569	80,488	10,643,304
Capital Assets, *Net of Accumulated Depreciation*	48,927,163	62,984,767	2,277,374	114,189,304
Total Noncurrent Assets	57,511,410	64,963,336	2,357,862	124,832,608
Total Assets	71,772,196	66,514,402	4,114,388	142,400,986
Deferred Outflows of Resources				
Loss on Debt Refunding, *Net of Accumulated Amortization*	838	-	-	838
Liabilities				
Current Liabilities				
Accounts Payable	-	2,205,155	465,977	2,671,132
Retainage Payable	-	-	-	-
Deposits and Escrow	3,500	-	-	3,500
Accrued Interest Payable	154,212	606,503	-	760,715
Current Portion of Noncurrent Liabilities	1,129,785	1,000,567	-	2,130,352
Total Current Liabilities	1,287,497	3,812,225	465,977	5,565,699
Noncurrent Liabilities				
Accrued Compensated Absences	14,808	18,744	14,106	47,658
Bonds Payable	16,775,452	41,369,562	-	58,145,014
Total Noncurrent Liabilities	16,790,260	41,388,306	14,106	58,192,672
Total Liabilities	18,077,757	45,200,531	480,083	63,758,371
Deferred Inflows of Resources				
Unearned Revenue	-	-	-	-
Net Position				
Net Investment in Capital Assets	39,591,365	22,251,487	1,877,779	63,720,631
Restricted	9,603,123	-	481,063	10,084,186
Unrestricted	4,500,789	(937,616)	1,275,463	4,838,636
Total Net Position	$ 53,695,277	$ 21,313,871	$ 3,634,305	$ 78,643,453

See Notes to the Financial Statements.

Town of Wellington, Colorado

Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2025

	Water	Sewer	Drainage	Totals
Operating Revenues				
Charges for Services	$ 5,104,194	$ 2,609,895	$ 715,521	$ 8,429,610
Total Operating Revenues	5,104,194	2,609,895	715,521	8,429,610
Operating Expenses				
Management Fees	1,151,608	-	-	1,151,608
Personnel Service	448,394	422,243	122,846	993,483
Operations and Maintenance	1,536,048	1,379,216	975,303	3,890,567
Capital Outlay	376,527	45,789	93,534	515,850
Depreciation	2,004,330	2,289,051	120,852	4,414,233
Total Operating Expenses	5,516,907	4,136,299	1,312,535	10,965,741
Net Operating Income	(412,713)	(1,526,404)	(597,014)	(2,536,131)
Nonoperating Revenues (Expenses)				
Tax Revenue and Impact Fees	-	-	55,200	55,200
Loan Proceeds	-	-	-	-
Investment Income	237,917	353,004	47,948	638,869
Interest Expense	(252,957)	(1,331,168)	-	(1,584,125)
Gain (Loss) on Disposal of Assets	782	215	-	997
Total Nonoperating Revenues (Expenses)	(14,258)	(977,949)	103,148	(889,059)
Net Income Before Capital Contributions and Transfers	(426,971)	(2,504,353)	(493,866)	(3,425,190)
Capital Contributions and Transfers				
Plant Investment Fees	385,480	339,342	-	724,822
Cash in Lieu of Fees	1,062,838	-	-	1,062,838
Transfers In	690,000	330,000	-	1,020,000
Change in Net Position	1,711,347	(1,835,011)	(493,866)	(617,530)
Net Position, *Beginning of Year*, as Originally Stated	49,360,593	22,145,202	4,128,171	75,633,966
Restatement	2,623,337	1,003,680	-	3,627,017
Net Position, *Beginning of Year*, as Restated	51,983,930	23,148,882	4,128,171	79,260,983
Net Position, *End of Year*	$ 53,695,277	$ 21,313,871	$ 3,634,305	$ 78,643,453

See Notes to the Financial Statements.

Town of Wellington, Colorado
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2025

	Water	Sewer	Drainage	Totals
Cash Flows From Operating Activities				
Cash Received from Customers	$ 8,397,800	$ 4,791,320	$ 716,485	$ 13,905,605
Cash Payments to Employees	(491,795)	(560,805)	5,302	(1,047,298)
Cash Payments to Vendors and Suppliers	(3,037,192)	(3,499,659)	(727,972)	(7,264,823)
Net Cash Provided by Operating Activities	4,868,813	730,856	(6,185)	5,593,484
Cash Flows From Noncapital Financing Activities				
Transfers to Other Funds, Net	690,000	330,000	-	1,020,000
Net Cash Used in Noncapital Financing Activities	690,000	330,000	-	1,020,000
Cash Flows From Capital and Related Financing Activities				
Proceeds from Fiscal Agent	-	1,002,086	55,200	1,057,286
Payments to / from Other Funds	(3,344,408)	3,344,408	-	-
Intergovernmental Receipts	(1,485)	-	-	(1,485)
Plant Investment Fees	385,480	339,342	-	724,822
Cash Received in Lieu of Fees	1,062,838	-	-	1,062,838
Purchase of Capital Assets	(53,983)	(4,263,529)	-	(4,317,512)
Debt Principal Payments	(939,793)	(968,724)	-	(1,908,517)
Debt Interest Payments	(252,957)	(1,500,925)	-	(1,753,882)
Net Cash Provided by (Used in) Capital and Related Financing Activities	(3,144,308)	(2,047,342)	55,200	(5,136,450)
Cash Flows From Investing Activities				
Issuance Proceeds	-	-	-	-
Interest Received	(31,349)	353,004	47,948	369,603
Gain/Loss	782	215	-	997
Net Cash Provided by (Used in) Capital and Related Financing Activities	(30,567)	353,219	47,948	370,600
Net Increase In Cash	2,383,938	(633,267)	96,963	1,847,634
Cash, *Beginning of Year*	9,434,397	1,987,082	1,589,734	13,011,213
Cash, *End of Year*	$ 11,818,335	$ 1,353,815	$ 1,686,697	$ 14,858,847
Reconciliation of Net Operating Income to Net Cash Provided by (Used in) Operating Activities				
Net Operating Income	$ (412,713)	$ (1,526,404)	$ (597,014)	$ (2,536,131)
Adjustments to Reconcile Net Operating Income to Net Cash Provided by (Used in) Operating Activities				
Depreciation	2,004,330	2,289,051	120,852	4,414,233
Changes in Assets and Liabilities				
Accounts Receivable	3,293,606	2,181,425	964	5,475,995
Accounts Payable and Accrued Expenses	-	(2,192,665)	463,711	(1,728,954)
Compensated Absences	(16,410)	(20,551)	5,302	(31,659)
Net Cash Provided by (Used in) Operating Activities	$ 4,868,813	$ 730,856	$ (6,185)	$ 5,593,484

See Notes to the Financial Statements.

Town of Wellington, Colorado
Statement of Net Position
Fiduciary Funds
December 31, 2025

	Library Custodial Trust
Assets	
Cash and Investments	$ 595,980
Total Assets	$ 595,980
Net Position	
Restricted Net Position	$ 595,980
Total Net Position	$ 595,980

See Notes to the Financial Statements.

Town of Wellington, Colorado
Statement of Changes in Net Position
Fiduciary Funds
For the Year Ended December 31, 2025

	Library Custodial Trust
Revenues	
Impact Fees	$ 7,000
Investment Earnings	21,225
Total Revenues	28,225
Net Change in Fund Balances	28,225
Fund Balances, *Beginning of Year*	567,755
Fund Balances, *End of Year*	$ 595,980

See Notes to the Financial Statements.

Note 1: Summary of Significant Accounting Policies

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

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

Reporting Entity

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

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

Government-wide and Fund Financial Statements

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

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

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

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

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

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

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)

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

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

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

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

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

Assets, Liabilities and Net Position/Fund Balances

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

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

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

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

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Property Taxes

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

Subsequent Events

We have evaluated subsequent events through August 20, 2026. The date the financial statements were available to be issued.

Note 2: Cash and Investments

A summary of cash at December 31, 2025, follows:

		Total
Petty Cash	$	500
Cash in Bank		7,629,435
Cash Held in COLOTRUST		24,990,161
Total	$	32,620,096

Cash Deposits

The Colorado Public Deposit Protection Act (PDPA) requires all local government entities to deposit cash in eligible public depositories. Eligibility is determined by State regulations. Amounts on deposit in excess of federal insurance levels must be collateralized by eligible collateral as determined by the PDPA. The PDPA allows the financial institution to create a single collateral pool for all public funds held. The pool is to be maintained by another institution or held in trust for all uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits. At December 31, 2025, the Town had bank deposits of $7,615,621 collateralized with securities held by the financial institution's agent but not in the Town's name.

Note 2: Cash and Investments (Continued)

Investments

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

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

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

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

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

Local Government Investment Pools - At December 31, 2025, the Town had $24,990,161 invested in the Colorado Liquid Asset Trust (COLOTRUST). The pool is an investment vehicle established for local government entities in Colorado to pool surplus funds. The Colorado Division of Securities administers and enforces the requirements of creating and operating the pools. The pools operate in conformity with the Securities and Exchange Commission's Rule 2a-7. The pool is measured at the net asset value per share, with each share valued at $1. The pool is rated AAAm by Standard and Poor's. Investments of the pool are limited to those allowed by State statutes. A designated custodial bank provides safekeeping and depository services in connection with the direct investment and withdrawal functions. The custodian's internal records identify the investments owned by the participating governments.

Note 3: Capital Assets

Capital asset activity for governmental activities for the year ended December 31, 2025, is summarized below.

	Balance 12/31/24	Additions	Transfers	Deletions	Balance 12/31/25
Governmental Activities					
Capital Assets, *Not Being Depreciated*					
Land and Water Rights	$ 2,073,796	$ -	$ -	$ -	$ 2,073,796
Total Capital Assets, *Not Being Depreciated*	2,073,796	-	-	-	2,073,796
Capital Assets, *Being Depreciated*					
Buildings and Improvements	2,165,670	-	-	-	2,165,670
Infrastructure	6,948,848	232,510	-	-	7,181,358
Streets and Improvements	25,956,083	393,471	-	(137,071)	26,212,483
Equipment	606,297	103,289	-	-	709,586
Total Capital Assets, *Being Depreciated*	35,676,898	729,270	-	(137,071)	36,269,097
Less Accumulated Depreciation					
Buildings and Improvements	(433,605)	(27,554)	-	-	(461,159)
Infrastructure	(2,541,526)	(222,220)	-	-	(2,763,746)
Streets and Improvements	(16,481,988)	(751,256)	-	-	(17,233,244)
Equipment	(573,712)	(34,091)	-	-	(607,803)
Total Accumulated Depreciation	(20,030,831)	(1,035,121)	-	-	(21,065,952)
Total Capital Assets, *Being Depreciated, Net*	15,646,067	(305,851)	-	(137,071)	15,203,145
Governmental Activities Capital Assets, N*et*	$ 17,719,863	$ (305,851)	$ -	$ (137,071)	$ 17,276,941

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

Governmental Activities	Total
Public Safety	$ 44,791
Public Works	751,256
Parks and Recreation	239,074
Total	$ 1,035,121

Note 3: Capital Assets (Continued)

Capital asset activity for business-type activities for the year ended December 31, 2025, is summarized below.

	Balance 12/31/24	Additions	Transfers	Deletions	Balance 12/31/25
Business-Type Activities					
Capital Assets, *Not Being Depreciated*					
Land and Water Rights	$ 8,432,324	$ -	$ -	$ -	$ 8,432,324
Construction in Progress	40,642,393	3,899,605	(42,179,284)	(151,734)	2,210,980
Total Capital Assets, *Not Being Depreciated*	49,074,717	3,899,605	(42,179,284)	(151,734)	10,643,304
Capital Assets, *Being Depreciated*					
Utilities Systems	98,000,095	417,905	42,179,284	-	140,597,284
Machinery and Equipment	2,653,861	-	-	-	2,653,861
Total Capital Assets, *Being Depreciated*	100,653,956	417,905	42,179,284	-	143,251,145
Less Accumulated Depreciation					
Utilities Systems	(22,749,230)	(4,251,512)	-	-	(27,000,742)
Machinery and Equipment	(1,898,378)	(162,721)	-	-	(2,061,099)
Total Accumulated Depreciation	(24,647,608)	(4,414,233)	-	-	(29,061,841)
Total Capital Assets, *Being Depreciated, Net*	76,006,348	(3,996,328)	42,179,284	-	114,189,304
Business-Type Activities Capital Assets, Net	$ 125,081,065	$ (96,723)	$ -	$ (151,734)	$ 124,832,608

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

Business-Type Activities	Total
Water	$ 2,004,330
Sewer	2,289,051
Drainage	120,852
Total	$ 4,414,233

Note 4: Long-Term Debt

Governmental Activities

Following is a summary of long-term debt transactions of the governmental activities for the year ended December 31, 2025:

	Balance 12/31/24	Additions	Payments	Balance 12/31/25	Due Within One Year
Governmental Activities					
2014 Park Fund Loan	$ 266,076	$ -	$ (266,076)	$ -	$ -
Compensated Absences	112,532	176,889	-	289,421	180,011
Total	$ 378,608	$ 176,889	$ (266,076)	$ 289,421	$ 180,011

Note 4: Long-Term Debt (Continued)

Governmental Activities *(Continued)*

In 2014, the Town borrowed $2,400,000 from First National Bank, with monthly principal and interest payments beginning in 2016 and maturing in 2029. The loan required monthly payments of $22,455 with interest fixed at 2.31%. The Park Fund was required to maintain a coverage ratio of 1.25% of the required debt service. During the year ended December 31, 2025, the Town repaid the remaining balance of the loan.

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

Business-Type Activities

Following are the changes in long-term debt of the business-type activities for the year ended December 31, 2025:

	Balance 12/31/24	Additions	Payments	Balance 12/31/25	Due Within One Year
Business-Type Activities					
2019 CWRPDA - Water	$ 18,772,073	$ -	$ (1,109,550)	$ 17,662,523	$ 1,129,785
Premium	342,223	-	(99,509)	242,714	-
2022 WWTP Loan Payable	41,056,782	-	(968,724)	40,088,058	1,000,567
Premium	2,451,828	-	(169,757)	2,282,071	-
Compensated Absences	79,317	-	(31,659)	47,658	-
Total	$ 62,702,223	$ -	$ (2,379,199)	$ 60,323,024	$ 2,130,352

1984 General Obligation Water Bond

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

Note 4: Long-Term Debt (Continued)

Business-Type Activities *(Continued)*

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

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

Annual debt service requirements for the outstanding bond at December 31, 2025, were as follows.

Year Ended December 31,	Principal	Interest	Total
2026	$ 1,129,785	$ 141,050	$ 1,270,835
2027	1,148,102	122,550	1,270,652
2028	1,168,578	105,050	1,273,628
2029	1,183,462	88,550	1,272,012
2030	1,195,304	73,300	1,268,604
2031-2035	6,274,647	221,900	6,496,547
2036-2039	5,562,645	53,250	5,615,895
Total	$ 17,662,523	$ 805,650	$ 18,468,173

2022 Wastewater Treatment Plant (WWTP)

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

Note 4: Long-Term Debt (Continued)

Business-Type Activities *(Continued)*

Annual debt service requirements for the outstanding bond at December 31, 2025, were as follows.

Year Ended December 31,	Principal	Interest	Total
2026	$ 1,000,567	$ 1,002,750	$ 2,003,317
2027	1,028,709	971,000	1,999,709
2028	1,065,269	938,750	2,004,019
2029	1,094,128	905,750	1,999,878
2030	1,130,941	872,250	2,003,191
2031-2035	6,169,619	3,836,750	10,006,369
2036-2040	7,090,147	2,918,000	10,008,147
2041-2045	8,040,981	1,961,500	10,002,481
2046-2050	9,146,648	1,016,750	10,163,398
2051-2052	4,321,049	134,250	4,455,299
Total	$ 40,088,058	$ 14,557,750	$ 54,645,808

Note 5: Interfund Transactions

Interfund transfers for the year ended December 31, 2025, were comprised of the following:

Transfers In	Transfers Out	Amount
Water Fund	General Fund	$ 690,000
Sewer Fund	General Fund	330,000
Total		$ 1,020,000

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

Note 6: Risk Management

Public Entity Risk Pool

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

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

Note 6: Risk Management (Continued)

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

Note 7: Retirement Commitments

Defined Contribution Retirement Plan

The Town contributes to a single-employer defined contribution retirement plan on behalf of its employees. All employees are enrolled in the Plan upon hire. The Town is required to contribute at least 4% of each employee's compensation. The Town may contribute up to 6% of each employee's compensation based on the employee's tenure and/or the employee's optional additional contributions. No employee contributions are required. Employees become vested in the Town's contributions at 25% annually after one year of service. Employees become fully vested after four years of service. The contribution requirements of the Town and eligible employees are established and may be amended by the Board of Trustees. For the year ended December 31, 2025, the Town contributed $277,554 to the Plan, equal to the required contributions.

Note 8: Commitments and Contingencies

Litigation

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

TABOR Amendment

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

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

Note 8: Commitments and Contingencies (Continued)

The Town has established an emergency reserve, representing 3% of qualifying expenditures, as required by the Amendment. At December 31, 2025, the emergency reserve was reported as restricted fund balance in the General Fund, in the amount of $190,000.

Note 9: Restatement

The 2024 fund balances have been restated for the correction of errors reported in the 2024 financial statements as follows:

In 2024, the Water Fund reported $2,633,337 in deferred revenue in relation to the American Rescue Plan Act (ARPA), which should have been reported as earned revenue.

In 2024 and prior, the Sewer Fund did not properly report the investment earnings totaling $1,003,680 from the bond funds held in trust, which should have been reported as revenue as the investment earnings were earned.

The effect of these restatements was to increase the reported Net Position of the Water Fund and the Sewer Fund by $2,633,337 and $1,003,680, respectively.

Required Supplementary Information

Town of Wellington, Colorado
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance *Positive* *(Negative)*
Revenues				
Taxes				
Property Taxes	$ 2,112,290	$ 2,112,290	$ 4,638,858	$ 2,526,568
Sales and Use Taxes	3,423,052	3,423,052	3,383,682	(39,370)
Cigarette Taxes	6,484	6,484	7,097	613
Severance Taxes	25,000	25,000	14,930	(10,070)
Franchise Taxes	218,801	218,801	261,981	43,180
Other Taxes	5,885	5,885	4,067	(1,818)
Total Taxes	5,791,512	5,791,512	8,310,615	2,519,103
Licenses and Permits				
Liquor Licenses	-	-	3,582	3,582
Building Permits	542,000	542,000	339,632	(202,368)
Business Licenses	20,000	20,000	37,500	17,500
Other	2,400	2,400	8,269	5,869
Total Licenses and Permits	564,400	564,400	388,983	(175,417)
Intergovernmental				
Other Intergovernmental	85,700	85,700	243,470	157,770
Total Intergovernmental	85,700	85,700	243,470	157,770
Charges for Services				
Recreation/Community Center	8,000	8,000	10,725	2,725
Sales of Goods	9,500	9,500	5,812	(3,688)
Other Charges for Services	32,120	32,120	43,217	11,097
Total Charges for Services	49,620	49,620	59,754	10,134
Fines and Forfeitures	20,000	20,000	20,360	360
Investment Income	316,500	316,500	310,220	(6,280)
Other Revenue	6,000	6,000	15,829	9,829
Total Revenues	6,833,732	6,833,732	9,349,231	2,515,499

(Continued)

Town of Wellington, Colorado
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2025
(Continued)

Expenditures	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Current				
General Government				
Personnel Services	$ 3,239,135	$ 3,219,635	$ 3,059,752	$ 159,883
Insurance	246,240	246,240	276,047	(29,807)
Professional Fees	596,980	596,980	431,946	165,034
Repairs and Maintenance	92,193	111,693	189,357	(77,664)
Supplies	53,670	53,670	43,329	10,341
Telephone and Utilities	158,600	158,600	127,526	31,074
Travel and Training	59,180	59,180	33,171	26,009
Equipment Rental	40,000	40,000	40,000	-
Fuel	4,875	4,875	759	4,116
Other Expense	649,402	649,402	469,124	180,278
Overhead Allocation	(1,946,437)	(1,946,437)	(1,665,344)	(281,093)
Total General Government	3,193,838	3,193,838	3,005,667	188,171
Public Safety				
Personnel Services	2,159,717	2,159,717	2,157,923	1,794
Repairs and Maintenance	-	-	-	-
Total Public Safety	2,159,717	2,159,717	2,157,923	1,794
Public Works				
Personnel Services	1,221,770	1,221,770	936,978	284,792
Fuel and Automotive	28,000	28,000	20,235	7,765
Professional Fees	30,000	30,000	19,540	10,460
Repairs and Maintenance	92,714	92,714	79,348	13,366
Supplies	18,770	18,770	5,058	13,712
Travel and Training	10,500	10,500	6,735	3,765
Other Expense	22,000	22,000	25,275	(3,275)
Total Public Works	1,423,754	1,423,754	1,093,169	330,585
Parks and Recreation				
Cemetery	17,000	17,000	-	17,000
Other Expense	20,000	20,000	12,465	7,535
Total Parks and Recreation	37,000	37,000	12,465	24,535
Capital Outlay	-	-	(107,071)	107,071
Total Expenditures	6,814,309	6,814,309	6,162,153	652,156

(Continued)

Town of Wellington, Colorado
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2025
(Continued)

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Excess of Revenues Over (Under) Expenditures	19,423	19,423	3,187,078	3,167,655
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	(1,277,500)	(1,277,500)	(1,020,000)	257,500
Total Other Financing Sources (Uses)	(1,277,500)	(1,277,500)	(1,020,000)	257,500
Net Change in Fund Balance	(1,258,077)	(1,258,077)	2,167,078	3,425,155
Fund Balance, *Beginning of Year*	7,905,918	7,905,918	6,745,707	(1,160,211)
Fund Balance, *End of Year*	$ 6,647,841	$ 6,647,841	$ 8,912,785	$ 2,264,944

Town of Wellington, Colorado
Budgetary Comparison Schedule
Street Fund
For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Revenues				
Taxes				
Sales and Use Tax	$ 1,615,157	$ 1,615,157	$ 1,604,526	$ (10,631)
Total Tax Revenue	1,615,157	1,615,157	1,604,526	(10,631)
Licenses and Permits				
Impact Fees	159,600	159,600	75,751	(83,849)
Other Licenses	39,000	39,000	84,808	45,808
Total Licenses and Permits	198,600	198,600	160,559	(38,041)
Intergovernmental Revenues				
Grants	3,580,269	3,580,269	-	(3,580,269)
Highway Users	376,552	376,552	536,802	160,250
Total Intergovernmental	3,956,821	3,956,821	536,802	(3,420,019)
Investment Income	65,000	65,000	87,695	22,695
Other Revenue	1,000	1,000	1,872	872
Total Revenues	5,836,578	5,836,578	2,391,454	(3,445,124)
Expenditures				
Public Works				
Personnel Services	675,617	675,617	675,281	336
Equipment Rental	3,000	3,000	2,185	815
Fuel and Automotive	-	-	5,836	(5,836)
Repairs and Maintenance	43,567	43,567	51,060	(7,493)
Supplies	56,900	56,900	24,455	32,445
Telephone and Utilities	225,000	225,000	206,313	18,687
Overhead Allocation	455,501	455,501	434,774	20,727
Other Expense	6,000	6,000	756	5,244
Capital Outlays	50,000	50,000	604,256	(554,256)
Total Expenditures	1,515,585	1,515,585	2,004,916	(489,331)

(Continued)

Town of Wellington, Colorado
Budgetary Comparison Schedule
Street Fund
For the Year Ended December 31, 2025
(Continued)

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Excess Revenues Over (Under) Expenditures	4,320,993	4,320,993	386,538	(3,934,455)
Other Financing Sources (Uses)				
Transfers Out	-	-	-	-
Net Changes in Fund Balance	4,320,993	4,320,993	386,538	(3,934,455)
Fund Balance, *Beginning of Year*	4,471,215	4,471,215	4,562,749	91,534
Fund Balance, *End of Year*	$ 8,792,208	$ 8,792,208	$ 4,949,287	$ (3,842,921)

Town of Wellington, Colorado
Budgetary Comparison Schedule
Park Fund
For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Revenues				
Taxes				
Sales and Use Tax	$ 1,326,632	$ 1,326,632	$ 1,276,106	$ (50,526)
Licenses and Permits				
Impact Fees	156,600	156,600	40,600	(116,000)
Other Licenses	-	-	5,000	5,000
Total Licenses and Permits	156,600	156,600	45,600	(111,000)
Charges for Services				
Recreation/Community Center Charges	108,600	108,600	133,476	24,876
Rents	-	-	10,250	10,250
Total Charges for Services	108,600	108,600	143,726	35,126
Investment Income	95,000	95,000	126,590	31,590
Other Revenues				
Donations	-	-	3,561	3,561
Insurance Proceeds	-	-	42,473	42,473
Sale of Capital Assets	-	-	2,433	2,433
Total Other Revenues	-	-	48,467	48,467
Total Revenues	1,686,832	1,686,832	1,640,489	(46,343)
Expenditures				
Public Works				
Personnel Services	888,192	888,192	887,410	782
Equipment Rental	27,730	27,730	27,086	644
Fuel and Automotive	9,000	9,000	14,346	(5,346)
Professional Fees	40,000	40,000	33,262	6,738
Repairs and Maintenance	289,813	289,813	250,780	39,033
Supplies	42,650	42,650	38,168	4,482
Telephone and Utilities	73,250	73,250	64,344	8,906
Travel and Training	10,000	10,000	9,572	428
Overhead Allocation	262,796	262,796	244,896	17,900
Other Expense	107,465	107,465	94,310	13,155
Debt Service				
Principal	253,000	253,000	244,173	8,827
Interest	16,500	16,500	2,868	13,632
Capital Outlay	-	-	154,795	(154,795)
Total Public Works	2,020,396	2,020,396	2,066,010	(45,614)
Total Expenditures	2,020,396	2,020,396	2,066,010	(45,614)

(Continued)

Town of Wellington, Colorado
Budgetary Comparison Schedule
Park Fund
For the Year Ended December 31, 2025
(Continued)

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Excess Revenues Over (Under) Expenditures	(333,564)	(333,564)	(425,521)	(91,957)
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Net Changes in Fund Balance	(333,564)	(333,564)	(425,521)	(91,957)
Fund Balance, *Beginning of Year*	2,164,588	2,164,588	2,022,415	(142,173)
Fund Balance, *End of Year*	$ 1,831,024	$ 1,831,024	$ 1,596,894	$ (234,130)

See Accompanying Independent Auditor's Report.

Note 1: Stewardship, Compliance and Accountability

Budgets and Budgetary Accounting

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

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

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

Supplementary Information

Town of Wellington, Colorado
Budgetary Comparison Schedule
Conservation Trust Fund
For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Revenues				
Intergovernmental	$ -	$ -	$ 508,828	$ 508,828
Investment Income	51,500	51,500	33,908	(17,592)
Total Revenues	51,500	51,500	542,736	491,236
Other Financing Sources (Uses)				
Transfer In	-	-	-	-
Net Changes in Fund Balance	51,500	51,500	542,736	491,236
Fund Balance, *Beginning of Year*	1,616,676	1,616,676	1,030,144	(586,532)
Fund Balance, *End of Year*	$ 1,668,176	$ 1,668,176	$ 1,572,880	$ (95,296)

See Accompanying Independent Auditor's Report.

Town of Wellington, Colorado
Budgetary Comparison Schedule
Water Fund
For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Revenues				
Utility Charges	$ 5,500,968	$ 5,500,968	$ 5,008,591	$ (492,377)
Other Charges for Services	51,800	51,800	95,603	43,803
Plant Investment Fees	1,242,734	1,242,734	385,480	(857,254)
Cash in Lieu of Fees	3,350,000	3,350,000	1,062,838	(2,287,162)
Gain on Sale of Assets	1,000	1,000	782	(218)
Investment Income	178,078	178,078	237,917	59,839
Transfers In	(3,380,000)	(3,380,000)	690,000	4,070,000
Total Revenues	6,944,580	6,944,580	7,481,211	536,631
Expenditures				
Operating Expenses				
Raw Water Purchases	2,929,000	2,929,000	1,151,608	1,777,392
Management Fees	527,394	527,394	448,394	79,000
Personnel Services	764,618	764,618	646,355	118,263
Operating Supplies	71,750	71,750	49,718	22,032
Professional Fees	173,000	173,000	129,665	43,335
Repairs and Maintenance	234,463	234,463	233,079	1,384
Travel and Training	12,000	12,000	7,261	4,739
Treatment	300,000	300,000	219,121	80,879
Telephone and Utilities	230,425	230,425	260,015	(29,590)
Other Operating Expenses	-	-	(9,166)	9,166
Capital Outlay	186,500	186,500	430,510	(244,010)
Debt Services				
Principal	1,109,550	1,109,550	(1,109,550)	2,219,100
Interest	352,466	352,466	252,957	99,509
Transfers Out	-	-	-	-
Total Expenditures	6,891,166	6,891,166	2,709,967	4,181,199
Change in Net Position, *Budgetary Basis*	$ 53,414	$ 53,414	4,771,244	$ 4,717,830
Adjustments to GAAP Basis				
Depreciation			(2,004,330)	
Capital Outlay			53,983	
Debt Principal			(1,109,550)	
Change in Net Position, *GAAP Basis*			$ 1,711,347	

See Accompanying Independent Auditor's Report.

Town of Wellington, Colorado
Budgetary Comparison Schedule
Sewer Fund
For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Revenues				
Utility Charges	$ 2,426,231	$ 2,426,231	$ 2,609,895	$ 183,664
Intergovernmental Revenues	-	-	-	-
Plant Investment Fees	1,129,400	1,129,400	339,342	(790,058)
Insurance Proceeds	-	-	-	-
Loan Proceeds	1,130,005	1,130,005	215	(1,129,790)
Investment Income	250,000	250,000	353,004	103,004
Transfers In	380,000	380,000	330,000	(50,000)
Total Revenues	5,315,636	5,315,636	3,632,456	(1,683,180)
Expenditures				
Operating Expenses				
Management Fees	527,394	527,394	422,243	105,151
Personnel Services	691,810	691,810	726,422	(34,612)
Operating Supplies	102,370	102,370	55,332	47,038
Professional Fees	70,000	70,000	84,823	(14,823)
Repairs and Maintenance	177,118	177,118	124,930	52,188
Travel and Training	11,500	11,500	6,502	4,998
Treatment	35,000	35,000	35,237	(237)
Telephone and Utilities	425,500	425,500	342,506	82,994
Other Operating Expenses	5,000	5,000	3,464	1,536
Capital Outlay	62,500	62,500	16,485,363	(16,422,863)
Debt Services				
Principal	968,724	968,724	968,724	-
Interest	1,500,925	1,500,925	1,331,168	169,757
Transfers Out	2,177,500	2,177,500	-	2,177,500
Total Expenditures	6,755,341	6,755,341	20,586,714	(13,831,373)
Change in Net Position, *Budgetary Basis*	$ (1,439,705)	$ (1,439,705)	(16,954,258)	$ (15,514,553)
Adjustments to GAAP Basis				
Depreciation			(2,289,051)	
Capital Outlay			16,439,574	
Debt Principal			968,724	
Change in Net Position, *GAAP Basis*			$ (1,835,011)	

Town of Wellington, Colorado
Budgetary Comparison Schedule
Drainage Fund
For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance *Positive (Negative)*
Revenues				
Utility Charges	$ 686,917	$ 686,917	$ 715,421	$ 28,504
Tax Revenue & Impact Fees	90,720	90,720	55,300	(35,420)
Intergovernmental Revenues	888,817	888,817	-	(888,817)
Investment Income	35,000	35,000	47,948	12,948
Total Revenues	1,701,454	1,701,454	818,669	(882,785)
Expenditures				
Operating Expenses				
Management Fees	177,352	177,352	128,148	49,204
Professional Fees	67,520	67,520	86,238	(18,718)
Repairs and Maintenance	32,600	32,600	15,446	17,154
Telephone and Utilities	428,879	428,879	868,317	(439,438)
Capital Outlay	1,000	1,000	93,534	(92,534)
Transfers Out	1,158,534	1,158,534	-	1,158,534
Total Expenditures	1,865,885	1,865,885	1,191,683	674,202
Change in Net Position, *Budgetary Basis*	$ (164,431)	$ (164,431)	(373,014)	$ (208,583)
Adjustments to GAAP Basis				
Depreciation			(120,852)	
Capital Outlay			-	
Change in Net Position, *GAAP Basis*			$ (493,866)	

See Accompanying Independent Auditor's Report.

State Compliance

LOCAL HIGHWAY FINANCE REPORT			STATE: COLORADO
THIS INFORMATION FROM THE RECORDS OF: Town of Wellington, Colorado	PREPARED BY: Nic Redavid	redavidni@ wellingtoncolorado.gov	REPORT YEAR ENDING DATE(mm/yyyy): 12/2025

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

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

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other Local Imposts:		**A.4. Miscellaneous Local Receipts:**	
a. Property Taxes and Assessments		a. Interest on investments	87,695.79
b. Non-property Taxes and Assessments Imposts	978,940.26	b. Other Misc. Local Receipts	1,871.86
c. Total (a + b)	$ 978,940.26	**c. Total (a + b)**	$ 89,567.65
ITEM	**AMOUNT**	**ITEM**	**AMOUNT**
C. Receipts from State Government		**D. Receipts from Federal Government**	
1. Highway-user Taxes (from Item I.C.5.)	536,801.95	1. FHWA (from Item I.D.5.)	
2. State General Funds		2. Other Federal Agencies:	
3. Other State funds:			
a. State Bond Proceeds			
b. Non-State Bond Proceeds	778,742.83		
c. Total (a + b)	$ 778,742.83		
4. Total (1 + 2 + 3c)	$ 1,315,544.78	**3. Total (1 + 2)**	$ -

III. EXPENDITURES FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT
A.1. Capital outlay:	
a. Right-Of-Way Costs	146,670.00
b. Engineering Costs	301,225.48
c. Construction Costs	158,961.00
d. Total Capital Outlay (a+ b + c)	$ 606,856.48

Form FHWA-536 (Rev. 02-2025) Page2

LOCAL HIGHWAY FINANCE REPORT

LOCAL HIGHWAY FINANCE REPORT	STATE: COLORADO
	REPORT YEAR ENDING DATE(mm/yyyy): 12/2025

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

ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Amount used for highway purposes				

II. RECEIPTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Receipts from Local Sources:	
1. Local Highway-user Taxes	
a. Motor Fuel (from Item I.A.1)	
b. Motor Vehicle (from Item I.B.1)	
c. Total (a + b)	
2. General Fund Appropriations	
3. Other Local Imposts (from page 1, Item II.A3.c)	$ 978,940.26
4. Miscellaneous Local Receipts (from page 1, Item II.A4.c)	$ 89,567.65
5. Transfers from Toll Facilities	
6. Proceeds of Sale of Bonds and Notes:	
a. Bonds - Original Issues	
b. Bonds - Refunding Issues	
c. Notes	
d. Total (a + b + c)	$ -
7. Total (1 through 6)	$ 1,068,507.91
B. Private Contributions	
C. Receipts from State government (from page 1, Item II.C.4)	$ 1,315,544.78
D. Receipts from Federal government (from page 1, Item II.D.3)	$ -
E. Total receipts (A.7 + B + C + D)	$ 2,384,052.69

III. EXPENDITURES FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Local highway expenditures:	
1. Capital Outlay (from page 1, Item III.A1.d)	$ 606,856.48
2. Maintenance:	17,951.43
3. Road and Street Services:	
a. Snow and Ice Removal	15,442.33
b. Other & Traffic Control Operations	215,308.41
c. Total (a + b)	$ 230,750.74
4. General Administration & Miscellaneous	1,128,151.33
5. Highway Law Enforcement and Safety	5,788.19
6. Total (1 through 5)	$ 1,989,498.17
B. Debt Service on Local Obligations:	
1. Bonds:	
a. Interest	
b. Redemption	
c. Total (a + b)	$ -
2. Notes:	
a. Interest	
b. Redemption	
c. Total (a + b)	$ -
3. Total (1c + 2c)	$ -
C. Payments to State for Highways	
D. Payments to Toll Facilities	
E. Total Expenditures (A6 + B3 + C + D)	$ 1,989,498.17

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

ITEM	OPENING DEBT	AMOUNT ISSUED	REDEMPTIONS	CLOSING DEBT
A. Bonds (Total)		$ -	$ -	$ -
1. Bonds (Refunding Portion)		$ -		
B. Notes (Total)		$ -	$ -	$ -

TOWN OF WELLINGTON

REVENUES WITH COMPARISON TO BUDGET

FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAX REVENUE					
201-01-3110	PROPERTY TAXES	131,876.89	1,330,053.38	2,193,245.00	863,191.62	60.6
201-01-3130	SALES TAX	214,364.03	1,343,612.13	2,773,581.00	1,429,968.87	48.4
201-01-3135	SEVERANCE TAX	.00	.00	15,000.00	15,000.00	.0
201-01-3140	USE TAX - BUILDING MATERIALS	14,791.07	96,051.10	200,010.00	103,958.90	48.0
201-01-3145	OCCUPATIONAL TAX	.00	80.75	.00	(80.75)	.0
201-01-3315	MOTOR VEHICLE USE TAX	54,597.80	324,064.68	.00	(324,064.68)	.0
201-01-3320	CIGARETTE TAX	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
201-01-3330	RETAIL MARIJUANA SALES TAX	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
	TOTAL TAX REVENUE	449,909.35	3,277,172.31	5,543,843.00	2,266,670.69	59.1
	BUILDING PERMITS					
201-02-3155	TOWN PLAN REVIEW FEES	1,500.00	7,210.00	15,000.00	7,790.00	48.1
201-02-3430	COUNTY TAX VENDORS FEE	258.83	1,579.51	3,000.00	1,420.49	52.7
201-02-3435	FIRE DEPT. VENDOR FEE	.00	1,480.00	1,500.00	20.00	98.7
201-02-3450	BLDG. ADMIN. FEE	1,529.02	10,498.65	20,000.00	9,501.35	52.5
201-02-3462	BLDG. INSPECTION FEES	17,621.51	126,982.84	250,000.00	123,017.16	50.8
	TOTAL BUILDING PERMITS	20,909.36	147,751.00	289,500.00	141,749.00	51.0
	FRANCHISE FEES					
201-03-3150	FRANCHISE FEE-COMMUNICATIONS	.00	17,698.73	25,000.00	7,301.27	70.8
201-03-3160	FRANCHISE FEE-ELECTRICITY	30,060.35	99,271.93	199,301.00	100,029.07	49.8
201-03-3170	FRANCHISE FEE-NATURAL GAS	5,370.16	53,015.93	20,000.00	(33,015.93)	265.1
	TOTAL FRANCHISE FEES	35,430.51	169,986.59	244,301.00	74,314.41	69.6
	LICENSES & PERMITS					
201-04-3200	BUSINESS LICENSE	925.00	4,625.00	3,750.00	(875.00)	123.3
201-04-3210	LIQUOR LICENSE	100.00	1,255.00	3,000.00	1,745.00	41.8
201-04-3220	CONTRACTOR LICENSE	1,150.00	10,600.00	18,000.00	7,400.00	58.9
201-04-3250	RETAIL MARIJUANA STORE LICENSE	.00	6,500.00	3,000.00	(3,500.00)	216.7
	TOTAL LICENSES & PERMITS	2,175.00	22,980.00	27,750.00	4,770.00	82.8
	FEES FOR SERVICE					
201-05-3420	LAND USE FEES	510.00	5,330.00	15,000.00	9,670.00	35.5
201-05-3465	PAYMENT CONVENIENCE FEE	802.16	4,353.58	6,499.00	2,145.42	67.0
201-05-3510	COMMUNITY CENTER USER FEES	.00	.00	3,000.00	3,000.00	.0
201-05-3520	WEED / REFUSE REMOVAL	2,404.50	10,517.17	8,000.00	(2,517.17)	131.5
	TOTAL FEES FOR SERVICE	3,716.66	20,200.75	32,499.00	12,298.25	62.2

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	FINES & PENALTIES					
201-06-3550	COURT FINES & COSTS	3,223.00	24,453.00	12,000.00	(12,453.00)	203.8
201-06-3555	LCSO ADMINISTRATIVE FEES	180.00	580.00	1,000.00	420.00	58.0
	TOTAL FINES & PENALTIES	3,403.00	25,033.00	13,000.00	(12,033.00)	192.6
	CEMETERY REVENUES					
201-07-3470	CEMETERY - OPENING & CLOSING	.00	2,900.00	3,120.00	220.00	93.0
201-07-3480	CEMETERY - PERPETUAL CARE	500.00	500.00	1,125.00	625.00	44.4
201-07-3490	CEMETERY - GRAVE SPACE	(400.00)	1,500.00	3,375.00	1,875.00	44.4
	TOTAL CEMETERY REVENUES	100.00	4,900.00	7,620.00	2,720.00	64.3
	MISCELLANEOUS REVENUE					
201-08-3353	GRANTS - MAIN STREET PROGRAM	.00	2,109.58	15,000.00	12,890.42	14.1
201-08-3354	GRANTS - LIBRARY	5,948.00	5,948.00	6,000.00	52.00	99.1
201-08-3355	INVESTMENT EARNINGS - LIBRARY	.00	.00	18,220.00	18,220.00	.0
201-08-3373	LIBRARY CONTRIB./FINES/MISC.	582.00	3,638.95	5,000.00	1,361.05	72.8
201-08-3506	MAIN STREET DOLA MINI GRANT	.00	.00	10,000.00	10,000.00	.0
201-08-3610	INVESTMENT EARNINGS-GENERAL	22,110.84	133,157.20	305,836.00	172,678.80	43.5
201-08-3620	CARRYOUT BAG FEE	.00	63.18	2,400.00	2,336.82	2.6
201-08-3640	COMMUNITY EVENTS	190.00	250.00	5,000.00	4,750.00	5.0
201-08-3690	MISCELLANEOUS REVENUE	754.62	754.62	5,000.00	4,245.38	15.1
201-08-3910	SALE OF ASSETS	.00	224.00	500.00	276.00	44.8
201-08-3913	COMMUNITY EVENT SPONSORSHIPS	500.00	1,500.00	2,500.00	1,000.00	60.0
	TOTAL MISCELLANEOUS REVENUE	30,085.46	147,645.53	375,456.00	227,810.47	39.3
	TRANSFERS					
201-09-3694	TRANS IN FROM STREET FUND	.00	.00	442,349.00	442,349.00	.0
201-09-3695	TRANS IN FROM WATER FUND	.00	.00	496,797.00	496,797.00	.0
201-09-3696	TRANS IN FROM SEWER FUND	.00	.00	465,336.00	465,336.00	.0
201-09-3697	TRANS IN FROM DRAINAGE FUND	.00	.00	134,267.00	134,267.00	.0
201-09-3698	TRANS IN FROM PARK FUND	.00	.00	256,480.00	256,480.00	.0
	TOTAL TRANSFERS	.00	.00	1,795,229.00	1,795,229.00	.0
	TOTAL FUND REVENUE	545,729.34	3,815,669.18	8,329,198.00	4,513,528.82	45.8

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LEGISLATIVE					
201-11-5102	BENEFITS	71.63	470.06	910.00	439.94	51.7
201-11-5107	ELECTED OFFICIAL COMPENSATION	900.00	5,400.00	10,800.00	5,400.00	50.0
201-11-5192	COMMUNITY EVENTS	12,624.27	60,584.02	116,275.00	55,690.98	52.1
201-11-5214	OFFICE SUPPLIES	283.11	549.63	1,200.00	650.37	45.8
201-11-5321	PRINTING SERVICES	.00	300.00	300.00	.00	100.0
201-11-5335	DUES & SUBSCRIPTIONS	.00	5,649.00	5,500.00	(149.00)	102.7
201-11-5352	MUNICIPAL LEGAL SERVICES	3,026.02	20,023.17	45,000.00	24,976.83	44.5
201-11-5363	R&M COMPUTER/OFFICE EQUIPMENT	.00	4,785.27	4,800.00	14.73	99.7
201-11-5380	PROFESSIONAL DEVELOPMENT	4,615.41	9,270.27	8,000.00	(1,270.27)	115.9
201-11-5513	INSURANCE DEDUCTIBLE	.00	.00	5,000.00	5,000.00	.0
201-11-5940	CLEVELAND AVE BUSINESS SUPPORT	1,853.54	3,191.57	35,000.00	31,808.43	9.1
201-11-5951	BOARD DISCRETIONARY FUND	.00	3,858.30	15,000.00	11,141.70	25.7
201-11-5952	HARDSHIP UTILITY GRANT	1,800.00	13,500.00	25,000.00	11,500.00	54.0
	TOTAL LEGISLATIVE	25,173.98	127,581.29	272,785.00	145,203.71	46.8
	JUDICIAL					
201-12-5109	MAGISTRATE	750.00	3,750.00	12,000.00	8,250.00	31.3
201-12-5214	OFFICE SUPPLIES	.00	512.91	500.00	(12.91)	102.6
201-12-5356	PROFESSIONAL SERVICES	.00	43.00	.00	(43.00)	.0
201-12-5359	PROSECUTING ATTORNEY	2,080.50	11,241.44	13,000.00	1,758.56	86.5
201-12-5380	PROFESSIONAL DEVELOPMENT	.00	1,376.33	1,650.00	273.67	83.4
201-12-5381	MILEAGE REIMBURSEMENT	.00	.00	100.00	100.00	.0
201-12-5394	JURY FEES	.00	.00	1,000.00	1,000.00	.0
201-12-5498	COURT APPOINTED COUNSEL	.00	.00	1,000.00	1,000.00	.0
201-12-5499	TRANSLATOR FEES	180.00	360.00	1,000.00	640.00	36.0
	TOTAL JUDICIAL	3,010.50	17,283.68	30,250.00	12,966.32	57.1
	ADMINISTRATION					
201-13-5100	WAGES & SALARIES	68,393.49	293,335.78	592,358.00	299,022.22	49.5
201-13-5102	BENEFITS	19,205.12	81,359.41	193,406.00	112,046.59	42.1
201-13-5214	OFFICE SUPPLIES	29.98	150.92	500.00	349.08	30.2
201-13-5335	DUES & SUBSCRIPTION	15.00	3,483.00	5,000.00	1,517.00	69.7
201-13-5352	LEGAL SERVICES	364.38	8,992.96	65,000.00	56,007.04	13.8
201-13-5356	PROFESSIONAL SERVICES	26,440.50	29,887.80	10,000.00	(19,887.80)	298.9
201-13-5357	PROF. SERVICES - HOME RULE	.00	12,500.00	110,000.00	97,500.00	11.4
201-13-5363	R&M COMPUTER/OFFICE EQUIPMENT	.00	108.00	1,000.00	892.00	10.8
201-13-5380	PROFESSIONAL DEVELOPMENT	478.00	3,319.24	5,000.00	1,680.76	66.4
201-13-5381	MILEAGE REIMBURSEMENT	.00	.00	100.00	100.00	.0
201-13-5496	COMMUNICATIONS DIVISION	667.91	2,648.74	9,000.00	6,351.26	29.4
201-13-5933	WELLINGTON SENIOR RESOURCE CEN	591.84	13,009.12	16,500.00	3,490.88	78.8
	TOTAL ADMINISTRATION	116,186.22	448,794.97	1,007,864.00	559,069.03	44.5

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FINANCE					
201-14-5100	WAGES & SALARIES	40,711.98	176,356.21	353,495.00	177,138.79	49.9
201-14-5102	BENEFITS	11,421.49	49,843.75	99,613.00	49,769.25	50.0
201-14-5214	OFFICE SUPPLIES	.00	124.54	1,000.00	875.46	12.5
201-14-5311	POSTAGE	670.88	3,057.61	4,649.00	1,591.39	65.8
201-14-5321	PRINTING SERVICES	.00	819.20	900.00	80.80	91.0
201-14-5335	DUES AND SUBSCRIPTIONS	95.00	595.00	1,200.00	605.00	49.6
201-14-5338	BANK SERVICE CHARGE	1,244.25	6,824.90	8,750.00	1,925.10	78.0
201-14-5353	ACCOUNTING & AUDITING	.00	.00	37,100.00	37,100.00	.0
201-14-5356	PROFESSIONAL SERVICES	.00	4,917.21	35,000.00	30,082.79	14.1
201-14-5363	R&M COMPUTER/OFFICE EQUIP	.00	1,655.02	2,250.00	594.98	73.6
201-14-5380	PROFESSIONAL DEVELOPMENT	.00	262.59	6,000.00	5,737.41	4.4
201-14-5381	MILEAGE REIMBURSEMENT	.00	.00	200.00	200.00	.0
201-14-5510	INSURANCE & BONDS	67,462.67	191,834.44	254,830.00	62,995.56	75.3
201-14-5640	PAYING AGENT FEES	.00	.00	500.00	500.00	.0
201-14-5950	DOCUMENT SHREDDING	25.00	141.00	350.00	209.00	40.3
	TOTAL FINANCE	121,631.27	436,431.47	805,837.00	369,405.53	54.2
	TOWN CLERK					
201-15-5100	WAGES & SALARIES	21,924.14	94,984.99	190,323.00	95,338.01	49.9
201-15-5102	BENEFITS	7,244.27	31,018.78	60,682.00	29,663.22	51.1
201-15-5214	OFFICE SUPPLIES	87.99	719.87	1,000.00	280.13	72.0
201-15-5331	PUBLISHING & LEGAL NOTICES	23.20	306.92	4,500.00	4,193.08	6.8
201-15-5335	DUES & SUBSCRIPTIONS	.00	48.00	500.00	452.00	9.6
201-15-5356	PROFESSIONAL SERVICES	.00	617.00	1,000.00	383.00	61.7
201-15-5363	R&M COMPUTER/OFFICE EQUIP.	.00	.00	3,500.00	3,500.00	.0
201-15-5380	PROFESSIONAL DEVELOPMENT	573.91	2,380.34	6,000.00	3,619.66	39.7
201-15-5381	MILEAGE REIMBURSEMENT	.00	.00	300.00	300.00	.0
201-15-5414	ELECTION EXPENSES	.00	38,584.35	60,000.00	21,415.65	64.3
201-15-5530	CODE REVIEW & UPDATE	.00	.00	5,900.00	5,900.00	.0
	TOTAL TOWN CLERK	29,853.51	168,660.25	333,705.00	165,044.75	50.5

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	HUMAN RESOURCES					
201-16-5100	WAGES & SALARIES	25,957.94	112,393.83	228,430.00	116,036.17	49.2
201-16-5102	BENEFITS	8,594.64	36,238.32	73,039.00	36,800.68	49.6
201-16-5103	TEMPORARY EMPLOYMENT SERVICES	.00	.00	3,000.00	3,000.00	.0
201-16-5214	OFFICE SUPPLIES	.00	48.91	350.00	301.09	14.0
201-16-5335	DUES & SUBSCRIPTIONS	.00	4,294.00	9,500.00	5,206.00	45.2
201-16-5356	PROFESSIONAL FEES	.00	612.76	5,000.00	4,387.24	12.3
201-16-5363	R&M COMPUTER/OFFICE EQUIP.	.00	.00	1,400.00	1,400.00	.0
201-16-5380	PROFESSIONAL DEVELOPMENT	.00	250.00	3,500.00	3,250.00	7.1
201-16-5381	MILEAGE REIMBURSEMENT	.00	.00	100.00	100.00	.0
201-16-5580	EMPLOYEE DRUG TESTING	.00	102.00	1,000.00	898.00	10.2
201-16-5582	EMPLOYEE RELATIONS	1,140.00	3,698.27	8,000.00	4,301.73	46.2
201-16-5583	BACKGROUND CHECK	96.00	820.00	2,500.00	1,680.00	32.8
201-16-5948	EMPLOYEE APPAREL	.00	.00	1,000.00	1,000.00	.0
201-16-5949	EMPLOYEE ADVERTISING	.00	170.47	2,000.00	1,829.53	8.5
	TOTAL HUMAN RESOURCES	35,788.58	158,628.56	338,819.00	180,190.44	46.8
	INFORMATION TECHNOLOGY					
201-17-5100	WAGES & SALARIES	14,000.01	60,620.93	123,040.00	62,419.07	49.3
201-17-5102	BENEFITS	4,334.30	19,182.10	36,988.00	17,805.90	51.9
201-17-5214	OFFICE SUPPLIES	34.96	307.27	800.00	492.73	38.4
201-17-5345	TELEPHONE SERVICES	3,496.18	20,890.00	44,100.00	23,210.00	47.4
201-17-5356	PROFESSIONAL SERVICES	4,162.50	4,162.50	15,000.00	10,837.50	27.8
201-17-5363	R&M COMPUTER/OFFICE EQUIP.	580.27	9,134.37	12,600.00	3,465.63	72.5
201-17-5380	PROFESSIONAL DEVELOPMENT	.00	225.00	2,650.00	2,425.00	8.5
201-17-5381	MILEAGE REIMBURSEMENT	.00	.00	50.00	50.00	.0
201-17-5384	INTERNET SERVICES	3,153.46	19,317.50	32,900.00	13,582.50	58.7
201-17-5579	SOFTWARE LICENSE/SUPPORT	20,944.60	117,142.16	179,900.00	62,757.84	65.1
201-17-5585	WEBSITE MAINTENANCE	.00	16,780.61	19,600.00	2,819.39	85.6
201-17-5947	COPIER EXPENSE	1,370.01	7,957.91	14,700.00	6,742.09	54.1
	TOTAL INFORMATION TECHNOLOGY	52,076.29	275,720.35	482,328.00	206,607.65	57.2

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PLANNING AND ZONING					
201-18-5100	WAGES & SALARIES	81,864.49	354,481.51	717,944.00	363,462.49	49.4
201-18-5102	BENEFITS	23,827.25	96,726.37	198,309.00	101,582.63	48.8
201-18-5214	OFFICE SUPPLIES	173.34	173.34	1,000.00	826.66	17.3
201-18-5220	ABATEMENTS & NUISANCES	.00	4,453.25	.00	(4,453.25)	.0
201-18-5231	FUEL, OIL, GREASE	127.39	500.49	750.00	249.51	66.7
201-18-5233	VEHICLE R&M	18.95	181.05	1,750.00	1,568.95	10.4
201-18-5331	RECORDING & LEGAL PUBLISHING	56.52	101.77	750.00	648.23	13.6
201-18-5335	DUES & SUBSCRIPTIONS	.00	45.00	3,159.00	3,114.00	1.4
201-18-5350	BUILDING INSP. FEE REMITTANCE	10,683.06	77,200.20	162,000.00	84,799.80	47.7
201-18-5355	REIMBURSABLE SERVICES	1,925.00	4,240.00	15,000.00	10,760.00	28.3
201-18-5356	PROFESSIONAL SERVICES	1,475.29	1,725.29	25,000.00	23,274.71	6.9
201-18-5363	R&M COMPUTER/OFFICE EQUIP	.00	1,563.18	1,590.00	26.82	98.3
201-18-5370	SAFETY SUPPLIES & EQUIPMENT	.00	.00	270.00	270.00	.0
201-18-5372	UNIFORMS	.00	.00	525.00	525.00	.0
201-18-5374	NOCO HUMANE	3,582.17	21,493.02	42,986.00	21,492.98	50.0
201-18-5375	PROTECTIVE INSP. EQUIPMENT	.00	.00	170.00	170.00	.0
201-18-5380	PROFESSIONAL DEVELOPMENT	764.00	3,519.19	8,337.00	4,817.81	42.2
201-18-5381	MILEAGE REIMBURSEMENT	.00	.00	300.00	300.00	.0
201-18-5579	SOFTWARE LICENSE SUPPORT	.00	1,829.00	2,309.00	480.00	79.2
	TOTAL PLANNING AND ZONING	124,497.46	568,232.66	1,182,149.00	613,916.34	48.1
	LAW ENFORCEMENT					
201-21-5364	LCSO CONTRACT	567,082.02	1,134,164.04	2,268,328.00	1,134,163.96	50.0
	TOTAL LAW ENFORCEMENT	567,082.02	1,134,164.04	2,268,328.00	1,134,163.96	50.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC WORKS					
201-34-5100	WAGES & SALARIES	88,750.80	384,295.19	806,929.00	422,633.81	47.6
201-34-5102	BENEFITS	24,770.26	104,095.09	220,868.00	116,772.91	47.1
201-34-5231	FUEL, OIL & GREASE	2,876.50	9,277.00	20,000.00	10,723.00	46.4
201-34-5233	R&M- MACHINERY & EQUIP. PARTS	3,535.77	11,464.09	49,500.00	38,035.91	23.2
201-34-5335	DUES & SUBSCRIPTIONS	475.00	4,791.88	6,500.00	1,708.12	73.7
201-34-5356	PROFESSIONAL SERVICES	.00	255.00	18,000.00	17,745.00	1.4
201-34-5363	R&M COMPUTER/OFFICE EQUIP.	77.58	4,006.15	4,000.00	(6.15)	100.2
201-34-5370	SAFETY WORKWEAR & EQUIPMENT	.00	554.98	2,000.00	1,445.02	27.8
201-34-5372	UNIFORMS	502.04	12,836.45	14,850.00	2,013.55	86.4
201-34-5380	PROFESSIONAL DEVELOPMENT	500.00	3,689.03	7,500.00	3,810.97	49.2
201-34-5381	MILEAGE REIMBURSEMENT	.00	345.56	500.00	154.44	69.1
201-34-5422	SMALL TOOLS	.00	.00	1,000.00	1,000.00	.0
201-34-5456	MOSQUITO CONTROL	4,800.00	9,700.00	20,000.00	10,300.00	48.5
201-34-5579	SOFTWARE SUBSCRIPTIONS	222.00	11,589.60	12,500.00	910.40	92.7
201-34-5580	EMPLOYEE DRUG TESTING	99.00	562.55	2,750.00	2,187.45	20.5
201-34-5941	PW OFFICE SUPPLIES	270.72	3,397.32	7,750.00	4,352.68	43.8
201-34-5947	COPIER EXPENSE	.00	54.23	.00	(54.23)	.0
	TOTAL PUBLIC WORKS	126,879.67	560,914.12	1,194,647.00	633,732.88	47.0
	CEMETERY					
201-42-5382	GROUNDS MAINTENANCE SERVICE	.00	.00	5,000.00	5,000.00	.0
201-42-5423	SAND & GRAVEL & ROAD BASE	.00	.00	5,000.00	5,000.00	.0
	TOTAL CEMETERY	.00	.00	10,000.00	10,000.00	.0
	GEN. USE BLDGS. & COM. CENTERS					
201-49-5329	HOA FEES	.00	.00	1,000.00	1,000.00	.0
201-49-5341	ELECTRICITY	1,796.59	8,638.06	15,500.00	6,861.94	55.7
201-49-5342	WATER	192.33	1,428.05	3,500.00	2,071.95	40.8
201-49-5343	SEWER	197.85	1,044.78	2,500.00	1,455.22	41.8
201-49-5344	NATURAL GAS - HEAT	170.59	3,108.84	10,000.00	6,891.16	31.1
201-49-5346	STORM DRAINAGE	212.10	1,218.27	2,500.00	1,281.73	48.7
201-49-5367	R&M SERV./SUPPLIES - BUILDINGS	3,304.41	9,859.54	40,000.00	30,140.46	24.7
201-49-5369	JANITORIAL SERVICE	1,533.70	11,583.52	20,000.00	8,416.48	57.9
201-49-5370	GENERAL BUILDING SUPPLIES	799.89	3,107.17	6,000.00	2,892.83	51.8
201-49-5375	LEEPER CENTER SUPPLIES	188.60	420.84	1,500.00	1,079.16	28.1
201-49-5398	TRASH	465.40	2,802.40	5,300.00	2,497.60	52.9
201-49-5405	PARKING LOT LEASE PAYMENTS	.00	1,600.00	1,500.00	(100.00)	106.7
201-49-5508	ADA COMMUNITY IMPROVEMENTS	.00	.00	10,000.00	10,000.00	.0
201-49-5513	INSURANCE DEDUCTIBLE	.00	.00	5,000.00	5,000.00	.0
	TOTAL GEN. USE BLDGS. & COM. CENTERS	8,861.46	44,811.47	124,300.00	79,488.53	36.1

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ECONOMIC DEVELOPMENT					
201-51-5214	OFFICE SUPPLIES	.00	.00	200.00	200.00	.0
201-51-5356	PROFESSIONAL SERVICES	.00	.00	20,000.00	20,000.00	.0
201-51-5401	MARKETING SERVICES	.00	2,000.00	5,000.00	3,000.00	40.0
201-51-5903	MSP GRANT EXPENDITURES	.00	.00	15,000.00	15,000.00	.0
201-51-5904	MSP ADMIN EXPENDITURES	.00	1,824.67	3,000.00	1,175.33	60.8
	TOTAL ECONOMIC DEVELOPMENT	.00	3,824.67	43,200.00	39,375.33	8.9
	LIBRARY					
201-55-5100	WAGES & SALARIES	43,238.86	191,992.06	373,049.00	181,056.94	51.5
201-55-5101	SEASONAL - LIBRARY	1,341.40	3,787.81	25,000.00	21,212.19	15.2
201-55-5102	BENEFITS	10,622.03	42,845.68	99,873.00	57,027.32	42.9
201-55-5214	OFFICE SUPPLIES	816.89	3,865.84	10,000.00	6,134.16	38.7
201-55-5311	POSTAGE	.00	6.72	200.00	193.28	3.4
201-55-5321	PRINTING SERVICES	.00	.00	1,000.00	1,000.00	.0
201-55-5333	DUES	.00	300.00	400.00	100.00	75.0
201-55-5337	PROGRAMS	1,435.53	4,639.60	10,000.00	5,360.40	46.4
201-55-5347	STORY TIME SUPPLIES	.00	443.48	1,000.00	556.52	44.4
201-55-5363	R&M COMPUTER/OFFICE EQUIP.	.00	.00	750.00	750.00	.0
201-55-5380	PROFESSIONAL DEVELOPMENT	550.00	1,290.13	3,500.00	2,209.87	36.9
201-55-5381	MILEAGE REIMBURSEMENT	.00	.00	300.00	300.00	.0
201-55-5387	SPECIAL EVENT SUPPLIES	138.81	191.99	1,000.00	808.01	19.2
201-55-5579	SOFTWARE LICENSE/SUPPORT	.00	7,507.49	10,000.00	2,492.51	75.1
201-55-5792	MULTI MEDIA	116.14	1,043.29	3,500.00	2,456.71	29.8
201-55-5793	E-BOOKS - SUBSCRIPTION/MISC.	.00	750.00	5,500.00	4,750.00	13.6
201-55-5900	LIBRARY BOOKS	3,007.55	18,939.91	20,000.00	1,060.09	94.7
201-55-5901	LIBRARY SHELVING & FURNISHINGS	215.99	340.57	1,700.00	1,359.43	20.0
201-55-5902	COURIER SERVICE	.00	.00	2,000.00	2,000.00	.0
201-55-5903	GRANT PROGRAMS EXPENDITURES	.00	.00	6,000.00	6,000.00	.0
	TOTAL LIBRARY	61,483.20	277,944.57	574,772.00	296,827.43	48.4
	CAPITAL OUTLAY					
201-80-5015	ADA SELF-EVALUATION & PLAN	.00	.00	80,000.00	80,000.00	.0
201-80-5070	HOUSING ACTION PLAN	.00	.00	120,000.00	120,000.00	.0
201-80-5071	HOUSING AFFORDABILITY - LOCAL	.00	.00	50,000.00	50,000.00	.0
201-80-5750	TRACT F STMWTR IMPROVEMTS	.00	.00	55,000.00	55,000.00	.0
201-80-5945	6TH STREET ELEC. UNDERGROUND	.00	.00	75,000.00	75,000.00	.0
201-80-5975	UPDATE LANDSCAPE & IRRIGATION	.00	.00	65,000.00	65,000.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	445,000.00	445,000.00	.0
	TOTAL FUND EXPENDITURES	1,272,524.16	4,222,992.10	9,113,984.00	4,890,991.90	46.3

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	(726,794.82)	(407,322.92)	(784,786.00)	(377,463.08)	(51.9)

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAX REVENUE					
203-01-3130	SALES TAX	58,936.44	369,407.69	746,257.00	376,849.31	49.5
203-01-3140	USE TAX-BUILDING MATERIALS	4,066.60	26,407.94	54,990.00	28,582.06	48.0
203-01-3312	MOTOR VEHICLE SPEC. OWNERSHIP	10,214.28	84,481.31	.00	(84,481.31)	.0
203-01-3313	MOTOR VEHICLE REGISTRATION TAX	6,519.72	24,720.48	.00	(24,720.48)	.0
203-01-3315	MOTOR VEHICLE USE TAX	15,010.91	89,097.13	857,506.00	768,408.87	10.4
203-01-3335	HIGHWAY USERS TAX	33,025.17	186,496.79	385,732.00	199,235.21	48.4
203-01-3337	ROAD & BRIDGE TAX	.00	16,763.47	.00	(16,763.47)	.0
	TOTAL TAX REVENUE	127,773.12	797,374.81	2,044,485.00	1,247,110.19	39.0
	LICENSES & PERMITS					
203-04-3343	STREET CUT PERMITS	1,300.00	(100.00)	1,500.00	1,600.00	(6.7)
203-04-3350	DEVELOPER ROAD FEE ESCROW	1,200.00	6,000.00	14,400.00	8,400.00	41.7
203-04-3376	BP ROAD IMPACT FEE	2,200.00	45,000.00	73,636.00	28,636.00	61.1
	TOTAL LICENSES & PERMITS	4,700.00	50,900.00	89,536.00	38,636.00	56.9
	FEES FOR SERVICE					
203-05-3420	LAND USE FEES	.00	360.00	.00	(360.00)	.0
	TOTAL FEES FOR SERVICE	.00	360.00	.00	(360.00)	.0
	MISCELLANEOUS REVENUE					
203-08-3350	GRANTS	.00	.00	3,094,624.00	3,094,624.00	.0
203-08-3610	INVESTMENT EARNINGS	6,505.33	39,176.78	83,227.00	44,050.22	47.1
203-08-3690	MISCELLANEOUS REVENUE	351.60	631.00	.00	(631.00)	.0
203-08-3910	SALE OF ASSETS	.00	2,482.59	1,000.00	(1,482.59)	248.3
	TOTAL MISCELLANEOUS REVENUE	6,856.93	42,290.37	3,178,851.00	3,136,560.63	1.3
	TOTAL FUND REVENUE	139,330.05	890,925.18	5,312,872.00	4,421,946.82	16.8

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPERATING					
203-34-5100	WAGES & SALARIES	56,303.92	235,943.48	509,567.00	273,623.52	46.3
203-34-5102	BENEFITS	23,629.96	90,150.22	203,476.00	113,325.78	44.3
203-34-5110	ON-CALL STIPEND	1,000.00	4,000.00	8,600.00	4,600.00	46.5
203-34-5233	R&M- MACHINERY EQUIP. & PARTS	.00	(525.92)	.00	525.92	.0
203-34-5240	STREET PAINT, SIGNS, & PARTS	2,781.68	8,932.06	40,000.00	31,067.94	22.3
203-34-5341	ELECTRICITY FOR STREET LIGHTS	18,418.07	97,516.37	219,267.00	121,750.63	44.5
203-34-5342	WATER	70.37	297.78	1,000.00	702.22	29.8
203-34-5344	NATURAL GAS	138.13	2,730.95	8,000.00	5,269.05	34.1
203-34-5370	SAFETY WORKWEAR & EQUIPMENT	343.98	2,594.02	7,000.00	4,405.98	37.1
203-34-5397	WEED CONTROL	.00	719.63	5,000.00	4,280.37	14.4
203-34-5422	SMALL TOOLS	649.78	3,000.93	9,000.00	5,999.07	33.3
203-34-5424	STREET CONSTRUCTION MATERIAL	.00	221.18	10,000.00	9,778.82	2.2
203-34-5426	WEATHER RESPONSE MANAGEMENT	4,455.00	5,603.48	8,000.00	2,396.52	70.0
203-34-5427	SNOW MANAGEMENT MATERIALS	.00	343.35	30,000.00	29,656.65	1.1
203-34-5428	STREET MAINTENANCE	5,150.00	5,150.00	35,000.00	29,850.00	14.7
203-34-5458	R&M LANDSCAPE	365.00	397.36	5,000.00	4,602.64	8.0
203-34-5533	EQUIPMENT RENTAL	61.66	1,127.04	3,000.00	1,872.96	37.6
203-34-5941	SAFETY & FIRST AID KITS	684.94	1,780.91	3,000.00	1,219.09	59.4
	TOTAL OPERATING	114,052.49	459,982.84	1,104,910.00	644,927.16	41.6
	TRANSFERS - OUT					
203-56-5000	TRANSFER TO GENERAL FUND	.00	.00	442,349.00	442,349.00	.0
	TOTAL TRANSFERS - OUT	.00	.00	442,349.00	442,349.00	.0
	CAPITAL OUTLAY					
203-80-4009	PAVEMENT STUDY	.00	.00	115,000.00	115,000.00	.0
203-80-5023	STREET AND SIDEWALK SAFETY IMP	.00	.00	374,850.00	374,850.00	.0
203-80-5024	TRANSPORTATION MASTER PLAN	10,644.90	108,537.91	150,000.00	41,462.09	72.4
203-80-5062	CLEVELAND AVE IMP. - CONSTRUCT	277,317.33	327,600.11	5,529,754.00	5,202,153.89	5.9
203-80-5064	MAIN STREET ALLEY NORTH PAVING	604.80	14,078.28	55,538.00	41,459.72	25.4
203-80-5070	RAILROAD IMPROVEMENTS SAGE 2ND	.00	7,401.95	7,402.00	.05	100.0
203-80-5851	NEWER SUBDIVISION SEAL COAT	.00	.00	157,500.00	157,500.00	.0
203-80-5878	USED DUMP TRUCK / SNOW PLOW	60,899.00	60,899.00	85,000.00	24,101.00	71.7
203-80-5879	FRONT END LOADER BOXER / CLAMS	.00	.00	35,000.00	35,000.00	.0
203-80-5881	SNOW BLADE FOR LOADER	.00	.00	40,000.00	40,000.00	.0
203-80-5884	STREET REHABILITATION	.00	.00	750,000.00	750,000.00	.0
203-80-5997	CLEVELAND AVE IMP. - DESIGN	.00	121,188.28	257,341.00	136,152.72	47.1
	TOTAL CAPITAL OUTLAY	349,466.03	639,705.53	7,557,385.00	6,917,679.47	8.5
	TOTAL FUND EXPENDITURES	463,518.52	1,099,688.37	9,104,644.00	8,004,955.63	12.1

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	(324,188.47)	(208,763.19)	(3,791,772.00)	(3,583,008.81)	(5.5)

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CONTRIBUTED CAPITAL					
204-02-3444	BP RAW WATER FEE	.00	508,810.00	1,253,837.00	745,027.00	40.6
204-02-3446	TAP FEES	14,680.00	255,392.00	407,349.00	151,957.00	62.7
	TOTAL CONTRIBUTED CAPITAL	14,680.00	764,202.00	1,661,186.00	896,984.00	46.0
	OPERATING REVENUE					
204-03-3441	WATER SALES	499,369.76	2,212,454.58	4,925,000.00	2,712,545.42	44.9
204-03-3442	MUNICIPAL UTILITIES FEES	10,510.00	60,351.56	75,600.00	15,248.44	79.8
204-03-3443	HYDRANT WATER SALES	.00	3,258.00	.00	(3,258.00)	.0
204-03-3445	RAW WATER LEASES	.00	.00	2,000.00	2,000.00	.0
204-03-3447	BULK WATER SALES	6,576.92	30,628.47	26,250.00	(4,378.47)	116.7
204-03-3448	WATER METER FEE	.00	2,250.00	.00	(2,250.00)	.0
	TOTAL OPERATING REVENUE	516,456.68	2,308,942.61	5,028,850.00	2,719,907.39	45.9
	NON-OPERATING REVENUE					
204-04-3610	INVESTMENT EARNINGS	17,724.28	106,740.13	177,188.00	70,447.87	60.2
204-04-3910	SALE OF ASSETS	.00	.00	750.00	750.00	.0
	TOTAL NON-OPERATING REVENUE	17,724.28	106,740.13	177,938.00	71,197.87	60.0
	OTHER FINANCING SOURCES					
204-05-3420	LAND USE FEES	.00	610.00	.00	(610.00)	.0
	TOTAL OTHER FINANCING SOURCES	.00	610.00	.00	(610.00)	.0
	TOTAL FUND REVENUE	548,860.96	3,180,494.74	6,867,974.00	3,687,479.26	46.3

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPERATING					
204-34-5100	WAGES & SALARIES	64,604.78	278,292.34	570,246.00	291,953.66	48.8
204-34-5102	BENEFITS	25,792.75	107,227.94	220,218.00	112,990.06	48.7
204-34-5110	ON-CALL STIPEND	1,400.00	6,000.00	11,800.00	5,800.00	50.9
204-34-5221	CHEMICALS	28,741.82	112,181.15	225,000.00	112,818.85	49.9
204-34-5227	PROPANE	1,498.19	40,897.91	60,000.00	19,102.09	68.2
204-34-5229	PERMIT AND PROGRAM FEES	.00	.00	3,000.00	3,000.00	.0
204-34-5231	FUEL, OIL & GREASE	897.80	6,425.67	10,000.00	3,574.33	64.3
204-34-5233	R&M- MACHINERY & EQUIP. PARTS	5,274.79	6,136.78	19,600.00	13,463.22	31.3
204-34-5241	SHOP SUPPLIES	532.68	795.54	2,500.00	1,704.46	31.8
204-34-5321	UTILITY BILLING PRINTING	1,574.79	9,244.33	30,049.00	20,804.67	30.8
204-34-5334	WATER TESTING	8,029.95	21,282.20	20,000.00	(1,282.20)	106.4
204-34-5339	ON-LINE UTILITY BILL PAY-FEES	3,196.44	18,904.89	37,890.00	18,985.11	49.9
204-34-5341	ELECTRICITY	13,911.22	75,808.27	142,710.00	66,901.73	53.1
204-34-5345	TELEPHONE SERVICE	.00	(55.42)	800.00	855.42	(6.9)
204-34-5352	WATER RESOURCE LEGAL SERVICES	182.50	13,616.50	25,000.00	11,383.50	54.5
204-34-5353	WATER EFFICIENCY PROGRAM	.00	4,545.83	15,000.00	10,454.17	30.3
204-34-5356	PROFESSIONAL SERVICES	1,785.00	17,406.56	45,000.00	27,593.44	38.7
204-34-5363	R&M COMPUTER EQUIPMENT	.00	8,109.29	7,000.00	(1,109.29)	115.9
204-34-5370	SAFETY WORKWEAR & EQUIPMENT	201.69	2,177.10	8,000.00	5,822.90	27.2
204-34-5380	PROFESSIONAL DEVELOPMENT	51.51	4,241.39	12,000.00	7,758.61	35.3
204-34-5381	MILEAGE REIMBURSEMENT	.00	.00	100.00	100.00	.0
204-34-5384	INTERNET SERVICE	194.85	1,169.10	1,400.00	230.90	83.5
204-34-5398	TRASH	118.85	713.10	1,330.00	616.90	53.6
204-34-5422	SMALL TOOLS	1,216.08	2,521.15	8,000.00	5,478.85	31.5
204-34-5423	CONSTRUCTION MATERIAL	.00	3,806.71	8,000.00	4,193.29	47.6
204-34-5430	DISTRIBUTION SYS EMR REPAIR	.00	.00	20,000.00	20,000.00	.0
204-34-5432	R&M NANO & WELLS	486.81	9,523.83	15,000.00	5,476.17	63.5
204-34-5433	R&M PLANT	11,253.68	49,293.43	60,000.00	10,706.57	82.2
204-34-5434	R&M DISTRIBUTION	562.08	9,085.67	60,000.00	50,914.33	15.1
204-34-5437	R&M SCADA	3,480.00	5,640.00	30,000.00	24,360.00	18.8
204-34-5440	SLUDGE REMOVAL	750.00	2,234.00	10,000.00	7,766.00	22.3
204-34-5455	LAB SUPPLIES	1,319.95	4,640.05	12,000.00	7,359.95	38.7
204-34-5513	INSURANCE DEDUCTIBLE	.00	5,000.00	5,000.00	.00	100.0
204-34-5533	EQUIPMENT RENTAL	.00	.00	2,500.00	2,500.00	.0
204-34-5579	SOFTWARE SUBSCRIPTIONS	3,191.29	14,434.52	15,000.00	565.48	96.2
204-34-5593	NPIC WATER LEASE AGREEMENT	.00	10,759.00	1,500,000.00	1,489,241.00	.7
204-34-5597	RAW WATER FEES AND ASSESSMENTS	.00	17,183.00	20,000.00	2,817.00	85.9
204-34-5903	WATER METERS - NEW HOMES	5,520.00	5,520.00	14,000.00	8,480.00	39.4
204-34-5941	SAFETY & FIRST AID KITS	242.98	991.90	3,000.00	2,008.10	33.1
204-34-5969	LAB EQUIPMENT	593.64	3,620.46	25,000.00	21,379.54	14.5
	TOTAL OPERATING	186,606.12	879,374.19	3,276,143.00	2,396,768.81	26.8
	TRANSFER					
204-56-5000	TRANSFER TO GENERAL FUND	.00	.00	496,797.00	496,797.00	.0
	TOTAL TRANSFER	.00	.00	496,797.00	496,797.00	.0

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAPITAL OUTLAY					
204-80-5013	ADVANCED METERING INFRASTRUCTU	.00	.00	1,300,000.00	1,300,000.00	.0
204-80-5035	WATER SOURCE DEVELOPMENT PLAN	.00	.00	17,655.00	17,655.00	.0
204-80-5065	WTP ADMIN & LAB EXP. - DESIGN	27,682.50	96,565.00	132,845.00	36,280.00	72.7
204-80-5066	WTP ADMIN & LAB EXP.-CONSTRUCT	.00	.00	900,000.00	900,000.00	.0
204-80-5067	WATER PUMP STATION SWITCH	.00	.00	325,000.00	325,000.00	.0
204-80-5069	FLUORIDE/CAUSTIC INJ AUTOMATIO	.00	8,232.00	222,055.00	213,823.00	3.7
204-80-5070	ALT. WATER SOURCE & PLANNING	13,416.00	35,681.50	75,000.00	39,318.50	47.6
204-80-5716	FLOW METER - 1 MG TANK	.00	.00	30,000.00	30,000.00	.0
204-80-5719	DISTRIB SYSTEM IMPROV MASTER	.00	47,349.91	55,000.00	7,650.09	86.1
204-80-5853	UTV W/ PLOW	.00	30,691.11	32,000.00	1,308.89	95.9
204-80-5886	WILSON WELLHOUSES IMPROVEMENTS	.00	.00	15,000.00	15,000.00	.0
204-80-6013	RAW WATER PURCHASE	.00	.00	1,000,000.00	1,000,000.00	.0
	TOTAL CAPITAL OUTLAY	41,098.50	218,519.52	4,104,555.00	3,886,035.48	5.3
	DEBT SERVICE					
204-90-5630	D19AX116 LOAN PRINCIPAL (WTP)	.00	564,892.50	1,129,785.00	564,892.50	50.0
204-90-5631	D19AX116 LOAN INTEREST (WTP)	.00	96,083.12	192,166.00	96,082.88	50.0
	TOTAL DEBT SERVICE	.00	660,975.62	1,321,951.00	660,975.38	50.0
	TOTAL FUND EXPENDITURES	227,704.62	1,758,869.33	9,199,446.00	7,440,576.67	19.1
	NET REVENUE OVER EXPENDITURES	321,156.34	1,421,625.41	(2,331,472.00)	(3,753,097.41)	61.0

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CONTRIBUTED CAPITAL					
205-02-3350	DEVELOPER SEWER FEE ESCROW	1,526.00	7,630.00	18,312.00	10,682.00	41.7
205-02-3446	TAP FEES	19,954.00	286,830.00	379,126.00	92,296.00	75.7
	TOTAL CONTRIBUTED CAPITAL	21,480.00	294,460.00	397,438.00	102,978.00	74.1
	OPERATING REVENUE					
205-03-3445	SEWER USER FEES	263,010.66	1,428,240.00	2,653,716.00	1,225,476.00	53.8
	TOTAL OPERATING REVENUE	263,010.66	1,428,240.00	2,653,716.00	1,225,476.00	53.8
	NON-OPERATING REVENUE					
205-04-3610	INVESTMENT EARNINGS	15,674.71	94,397.05	202,980.00	108,582.95	46.5
205-04-3650	BOND/LOAN PROCEEDS	.00	75,913.00	172,000.00	96,087.00	44.1
205-04-3690	MISCELLANEOUS REVENUE	503.08	503.08	.00	(503.08)	.0
	TOTAL NON-OPERATING REVENUE	16,177.79	170,813.13	374,980.00	204,166.87	45.6
	SOURCE 05					
205-05-3420	LAND USE FEES	.00	928.50	.00	(928.50)	.0
	TOTAL SOURCE 05	.00	928.50	.00	(928.50)	.0
	TOTAL FUND REVENUE	300,668.45	1,894,441.63	3,426,134.00	1,531,692.37	55.3

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPERATING					
205-34-5100	WAGES & SALARIES	56,198.70	252,496.11	539,082.00	286,585.89	46.8
205-34-5102	BENEFITS	20,888.75	93,279.94	211,038.00	117,758.06	44.2
205-34-5110	ON-CALL STIPEND	1,400.00	5,600.00	11,800.00	6,200.00	47.5
205-34-5221	CHEMICALS	149.99	12,538.79	65,000.00	52,461.21	19.3
205-34-5228	PERMIT AND PROGRAM FEES	.00	345.35	5,000.00	4,654.65	6.9
205-34-5231	FUEL, OIL & GREASE	2,583.19	6,817.90	10,000.00	3,182.10	68.2
205-34-5233	R&M- MACHINERY & EQUIP. PARTS	807.64	3,417.97	35,000.00	31,582.03	9.8
205-34-5241	SHOP SUPPLIES	72.46	511.91	1,500.00	988.09	34.1
205-34-5321	UTILITY BILLING PRINTING	1,111.62	6,525.42	20,545.00	14,019.58	31.8
205-34-5339	ON-LINE UTILITY BILL PAY FEES	2,256.32	13,345.17	26,863.00	13,517.83	49.7
205-34-5341	ELECTRICITY	21,645.15	117,694.74	235,683.00	117,988.26	49.9
205-34-5342	WATER	323.33	3,036.93	4,032.00	995.07	75.3
205-34-5344	NATURAL GAS	449.61	19,274.33	60,000.00	40,725.67	32.1
205-34-5345	TELEPHONE SERVICE	.00	170.95	2,100.00	1,929.05	8.1
205-34-5356	PROFESSIONAL SERVICES	.00	9,483.21	20,000.00	10,516.79	47.4
205-34-5363	R&M COMPUTER EQUIPMENT	.00	1,988.96	8,000.00	6,011.04	24.9
205-34-5370	SAFETY WORKWEAR & EQUIPMENT	.00	2,006.27	10,000.00	7,993.73	20.1
205-34-5380	PROFESSIONAL DEVELOPMENT	.00	8,017.87	6,500.00	(1,517.87)	123.4
205-34-5381	MILEAGE REIMBURSEMENT	.00	.00	100.00	100.00	.0
205-34-5384	INTERNET SERVICE	184.90	1,208.50	8,000.00	6,791.50	15.1
205-34-5398	TRASH	361.20	2,046.80	3,620.00	1,573.20	56.5
205-34-5422	SMALL TOOLS	12.99	4,065.32	7,500.00	3,434.68	54.2
205-34-5423	CONSTRUCTION MATERIAL	.00	.00	1,000.00	1,000.00	.0
205-34-5431	R&M PUMPS	.00	453.59	25,000.00	24,546.41	1.8
205-34-5432	R&M SCADA	1,144.90	3,475.09	18,000.00	14,524.91	19.3
205-34-5433	R&M PLANT	5,214.49	25,873.72	40,000.00	14,126.28	64.7
205-34-5434	R&M COLLECTIONS	191.97	3,834.50	15,000.00	11,165.50	25.6
205-34-5436	COLLECTION SYS EMR REPAIR	.00	.00	15,000.00	15,000.00	.0
205-34-5440	SLUDGE DISPOSAL	2,259.00	25,394.00	50,000.00	24,606.00	50.8
205-34-5455	LAB SUPPLIES	587.79	2,681.93	7,500.00	4,818.07	35.8
205-34-5513	INSURANCE DEDUCTIBLE	.00	.00	5,000.00	5,000.00	.0
205-34-5533	EQUIPMENT RENTAL	.00	.00	3,000.00	3,000.00	.0
205-34-5554	SEWER TESTING	1,849.20	15,137.10	40,000.00	24,862.90	37.8
205-34-5579	SOFTWARE SUBSCRIPTIONS & SUPP.	1,440.00	49,030.35	45,000.00	(4,030.35)	109.0
205-34-5941	SAFETY & FIRST AID KITS	405.96	1,025.76	4,500.00	3,474.24	22.8
205-34-5969	LAB EQUIPMENT	.00	1,011.28	5,000.00	3,988.72	20.2
	TOTAL OPERATING	121,539.16	691,789.76	1,565,363.00	873,573.24	44.2
	TRANSFERS - OUT					
205-56-5000	TRANSFER TO GENERAL FUND	.00	.00	465,336.00	465,336.00	.0
	TOTAL TRANSFERS - OUT	.00	.00	465,336.00	465,336.00	.0

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAPITAL OUTLAY					
205-80-5089	VIEWPOINT LIFT STATION	.00	.00	137,500.00	137,500.00	.0
205-80-5719	SEWER OVERSIZING SAGE 2ND	.00	20,601.00	20,601.00	.00	100.0
205-80-5927	WRF EXPANSION - CONSTRUCTION	273,819.02	273,819.02	912,000.00	638,180.98	30.0
	TOTAL CAPITAL OUTLAY	273,819.02	294,420.02	1,070,101.00	775,680.98	27.5
	DEBT SERVICE					
205-90-5618	W22AX116 LOAN PRINCIPAL (WRF)	.00	500,283.50	1,000,567.00	500,283.50	50.0
205-90-5619	W22AX116 LOAN INTEREST (WRF)	.00	671,990.02	1,343,980.00	671,989.98	50.0
205-90-5621	W22F467 LOAN PRINCIPAL (WRF)	.00	42,064.62	84,445.00	42,380.38	49.8
205-90-5622	W22F467 LOAN INTEREST (WRF)	.00	20,907.74	41,500.00	20,592.26	50.4
	TOTAL DEBT SERVICE	.00	1,235,245.88	2,470,492.00	1,235,246.12	50.0
	TOTAL FUND EXPENDITURES	395,358.18	2,221,455.66	5,571,292.00	3,349,836.34	39.9
	NET REVENUE OVER EXPENDITURES	(94,689.73)	(327,014.03)	(2,145,158.00)	(1,818,143.97)	(15.2)

DRAINAGE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CONTRIBUTED CAPITAL					
207-02-3451	TOW STRM DRN BP IMPACT	800.00	12,000.00	15,200.00	3,200.00	79.0
207-02-3453	AUTH STORM DRN BP IMPACT	880.00	13,200.00	16,720.00	3,520.00	79.0
	TOTAL CONTRIBUTED CAPITAL	1,680.00	25,200.00	31,920.00	6,720.00	79.0
	OPERATING REVENUE					
207-03-3449	TOW STORM DRAIN UTILITY FEES	29,737.17	158,526.84	276,000.00	117,473.16	57.4
207-03-3452	AUTH STORM DRAIN UTILITY FEES	36,567.18	216,489.17	420,000.00	203,510.83	51.6
	TOTAL OPERATING REVENUE	66,304.35	375,016.01	696,000.00	320,983.99	53.9
	FEES FOR SERVICE					
207-05-3420	LAND USE FEES	.00	680.00	.00	(680.00)	.0
	TOTAL FEES FOR SERVICE	.00	680.00	.00	(680.00)	.0
	MISCELLANEOUS REVENUE					
207-08-3364	GRANT	.00	.00	1,349,462.00	1,349,462.00	.0
207-08-3610	INVESTMENT EARNINGS	3,556.92	21,420.78	57,482.00	36,061.22	37.3
	TOTAL MISCELLANEOUS REVENUE	3,556.92	21,420.78	1,406,944.00	1,385,523.22	1.5
	TOTAL FUND REVENUE	71,541.27	422,316.79	2,134,864.00	1,712,547.21	19.8

DRAINAGE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPERATING					
207-34-5231	FUEL, OIL & GREASE	.00	.00	3,500.00	3,500.00	.0
207-34-5233	R&M- MACHINERY & EQUIP. PARTS	.00	.00	10,000.00	10,000.00	.0
207-34-5321	UTILITY BILLING PRINTING	401.41	2,356.40	7,420.00	5,063.60	31.8
207-34-5339	ON-LINE UTILITY BILL PAY-FEE	814.78	4,819.12	9,705.00	4,885.88	49.7
207-34-5341	ELECTRICITY	43.95	258.37	578.00	319.63	44.7
207-34-5356	PROFESSIONAL SERVICES	.00	2,498.80	20,000.00	17,501.20	12.5
207-34-5459	R&M DRAINAGE FACILITIES	302.00	302.00	30,000.00	29,698.00	1.0
207-34-5522	AUTHORITY UTILITIES PAYMENTS	.00	428,536.21	426,441.00	(2,095.21)	100.5
207-34-5524	AUTHORITY IMPACT FEES	.00	33,440.33	17,545.00	(15,895.33)	190.6
207-34-5533	EQUIPMENT RENTAL	.00	.00	1,500.00	1,500.00	.0
	TOTAL OPERATING	1,562.14	472,211.23	526,689.00	54,477.77	89.7
	TRANSFERS - OUT					
207-56-5000	TRANSFER TO GENERAL FUND	.00	.00	134,267.00	134,267.00	.0
	TOTAL TRANSFERS - OUT	.00	.00	134,267.00	134,267.00	.0
	CAPITAL OUTLAY					
207-80-4065	B-DAMS IMPROVEMENT	.00	93,534.00	93,534.00	.00	100.0
207-80-5028	OUTFALL FOR CLEVELAND AVE IMP	.00	.00	1,505,045.00	1,505,045.00	.0
207-80-5125	REGIONAL DRAINAGE IMPROVEMENTS	.00	.00	475,000.00	475,000.00	.0
207-80-5126	STORM DRAIN & PAN REPLACEMENT	.00	.00	61,500.00	61,500.00	.0
207-80-5884	STREET REHABILITATION	.00	.00	90,000.00	90,000.00	.0
	TOTAL CAPITAL OUTLAY	.00	93,534.00	2,225,079.00	2,131,545.00	4.2
	TOTAL FUND EXPENDITURES	1,562.14	565,745.23	2,886,035.00	2,320,289.77	19.6
	NET REVENUE OVER EXPENDITURES	69,979.13	(143,428.44)	(751,171.00)	(607,742.56)	(19.1)

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MISCELLANEOUS REVENUE					
209-08-3610	INVESTMENT EARNINGS	2,846.38	17,121.26	32,876.00	15,754.74	52.1
209-08-3701	LOTTERY RECEIPTS	27,843.01	113,722.17	360,000.00	246,277.83	31.6
	TOTAL MISCELLANEOUS REVENUE	30,689.39	130,843.43	392,876.00	262,032.57	33.3
	TOTAL FUND REVENUE	30,689.39	130,843.43	392,876.00	262,032.57	33.3

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATIVE					
209-15-5936	TRANSFER TO PARK FUND	239,399.60	239,399.60	.00	(239,399.60)	.0
	TOTAL ADMINISTRATIVE	239,399.60	239,399.60	.00	(239,399.60)	.0
	TOTAL FUND EXPENDITURES	239,399.60	239,399.60	.00	(239,399.60)	.0
	NET REVENUE OVER EXPENDITURES	(208,710.21)	(108,556.17)	392,876.00	501,432.17	(27.6)

PARK FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAX REVENUE					
210-01-3130	SALES TAX	48,229.50	302,297.62	635,572.00	333,274.38	47.6
210-01-3140	USE TAX BUILDING MATERIALS	3,327.82	21,610.38	45,000.00	23,389.62	48.0
210-01-3315	MOTOR VEHICLE USE TAX	12,283.89	72,910.91	143,724.00	70,813.09	50.7
210-01-3700	OPEN SPACE SALES TAX	35,768.36	205,746.90	405,000.00	199,253.10	50.8
	TOTAL TAX REVENUE	99,609.57	602,565.81	1,229,296.00	626,730.19	49.0
	BUILDING PERMITS					
210-02-3381	TRAIL IMPACT FEE	900.00	13,500.00	17,100.00	3,600.00	79.0
210-02-3620	BP PARK IMPACT FEE	2,000.00	30,000.00	38,000.00	8,000.00	79.0
	TOTAL BUILDING PERMITS	2,900.00	43,500.00	55,100.00	11,600.00	79.0
	RECREATION PROGRAM FEES					
210-05-3174	FIELD & BUILDING RENTALS	445.00	4,880.00	6,000.00	1,120.00	81.3
210-05-3175	RECREATION FEES	1,794.05	54,864.88	118,374.00	63,509.12	46.4
210-05-3177	BATTING CAGES FEES/SALES	2,010.00	2,228.00	2,000.00	(228.00)	111.4
210-05-3178	CARD PROCESSING FEE RECOVERY	58.62	1,473.88	2,000.00	526.12	73.7
	TOTAL RECREATION PROGRAM FEES	4,307.67	63,446.76	128,374.00	64,927.24	49.4
	MISCELLANEOUS REVENUE					
210-08-3190	WCP VETERANS MEMORIAL PLAZA	5.00	110.50	.00	(110.50)	.0
210-08-3610	INVESTMENT EARNINGS	9,383.43	56,691.37	120,198.00	63,506.63	47.2
210-08-3690	MISCELLANEOUS REVENUE	.00	4,500.00	.00	(4,500.00)	.0
210-08-3910	SALE OF ASSETS	.00	1.00	1,000.00	999.00	.1
210-08-3913	PARKS & REC SPONSORSHIPS	.00	200.00	500.00	300.00	40.0
	TOTAL MISCELLANEOUS REVENUE	9,388.43	61,502.87	121,698.00	60,195.13	50.5
	TRANSFERS					
210-09-3800	TRANSFERS FROM CTF	239,399.60	239,399.60	.00	(239,399.60)	.0
	TOTAL TRANSFERS	239,399.60	239,399.60	.00	(239,399.60)	.0
	TOTAL FUND REVENUE	355,605.27	1,010,415.04	1,534,468.00	524,052.96	65.9

PARK FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPERATING					
210-34-5100	WAGES & SALARIES	36,878.00	152,862.08	297,237.00	144,374.92	51.4
210-34-5101	SEASONALS - PARKS & REC	17,385.67	40,802.49	118,000.00	77,197.51	34.6
210-34-5102	BENEFITS	17,436.14	67,807.95	125,574.00	57,766.05	54.0
210-34-5110	ON-CALL STIPEND	600.00	3,000.00	5,200.00	2,200.00	57.7
210-34-5111	VANDALISM	.00	743.43	10,000.00	9,256.57	7.4
210-34-5112	HORTICULTURE	.00	131.22	3,000.00	2,868.78	4.4
210-34-5221	POND CHEMICALS	391.80	391.80	3,100.00	2,708.20	12.6
210-34-5231	FUEL, OIL & GREASE	2,524.01	8,721.72	15,000.00	6,278.28	58.1
210-34-5233	R&M- MACHINERY & EQUIP. PARTS	463.98	4,974.86	24,000.00	19,025.14	20.7
210-34-5237	IRRIG. SYS. SUPPLIES/REPAIRS	3,054.98	20,001.59	41,000.00	20,998.41	48.8
210-34-5239	WELLS & WELL HOUSES	2,950.00	2,950.00	10,000.00	7,050.00	29.5
210-34-5241	SHOP SUPPLIES	.00	.00	2,000.00	2,000.00	.0
210-34-5251	TREE CARE	.00	24,300.00	45,000.00	20,700.00	54.0
210-34-5254	R&M PARKS & PLAYGROUND	2,133.63	15,562.40	32,000.00	16,437.60	48.6
210-34-5256	SPLASH PAD CHEMICALS	418.51	1,048.75	1,600.00	551.25	65.6
210-34-5329	HOA FEES	87.00	2,337.00	.00	(2,337.00)	.0
210-34-5341	IRRIGATION ELECTRICITY	1,119.95	4,630.87	7,000.00	2,369.13	66.2
210-34-5342	WATER	4,974.26	12,674.97	40,000.00	27,325.03	31.7
210-34-5343	SEWER	341.70	746.40	1,800.00	1,053.60	41.5
210-34-5344	NATURAL GAS	53.73	1,927.77	4,500.00	2,572.23	42.8
210-34-5346	STORM DRAINAGE	301.26	1,773.89	3,500.00	1,726.11	50.7
210-34-5356	PROFESSIONAL SERVICES	.00	85.00	.00	(85.00)	.0
210-34-5365	TOILET RENTAL	2,550.00	15,300.00	30,750.00	15,450.00	49.8
210-34-5366	SERVICES - PARKS & LAWN CARE	.00	14,240.00	50,000.00	35,760.00	28.5
210-34-5370	SAFETY WORKWEAR & EQUIPMENT	.00	155.00	1,500.00	1,345.00	10.3
210-34-5372	UNIFORMS	.00	406.04	2,750.00	2,343.96	14.8
210-34-5380	PROFESSIONAL DEVELOPMENT	24.75	1,174.75	5,500.00	4,325.25	21.4
210-34-5381	MILEAGE REIMBURSEMENT	.00	.00	100.00	100.00	.0
210-34-5397	WEED CONTROL	.00	.00	600.00	600.00	.0
210-34-5422	SMALL TOOLS	.00	11,430.41	11,000.00	(430.41)	103.9
210-34-5423	SAND, GRAVEL, MULCH, SEED	4,800.00	8,697.50	11,000.00	2,302.50	79.1
210-34-5513	INSURANCE DEDUCTIBLE	.00	.00	5,000.00	5,000.00	.0
210-34-5533	EQUIPMENT RENTAL	618.09	825.29	3,000.00	2,174.71	27.5
210-34-5941	SAFETY & FIRST AID KITS	361.98	1,402.52	4,000.00	2,597.48	35.1
210-34-5942	MINOR PARK IMPROVEMENTS	6,725.61	18,461.91	65,000.00	46,538.09	28.4
	TOTAL OPERATING	106,195.05	439,567.61	979,711.00	540,143.39	44.9

PARK FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	RECREATION					
210-51-5100	WAGES & SALARIES	28,510.80	141,445.94	293,687.00	152,241.06	48.2
210-51-5102	BENEFITS	11,948.20	57,629.19	118,878.00	61,248.81	48.5
210-51-5110	ON-CALL STIPEND	600.00	2,200.00	5,200.00	3,000.00	42.3
210-51-5130	START SMART BASEBALL	.00	.00	1,000.00	1,000.00	.0
210-51-5131	START SMART BASKETBALL	.00	.00	750.00	750.00	.0
210-51-5132	START SMART FLAG FOOTBALL	.00	.00	1,050.00	1,050.00	.0
210-51-5133	START SMART SOCCER	.00	.00	2,000.00	2,000.00	.0
210-51-5135	YOUTH SPORTS APPAREL	.00	5,056.21	5,300.00	243.79	95.4
210-51-5140	YOUTH SOCCER	.00	2,019.95	3,500.00	1,480.05	57.7
210-51-5142	YOUTH FOOTBALL	.00	19.99	1,500.00	1,480.01	1.3
210-51-5144	YOUTH BASEBALL	19.95	576.90	8,000.00	7,423.10	7.2
210-51-5145	YOUTH SOFTBALL	.00	179.55	8,000.00	7,820.45	2.2
210-51-5146	YOUTH BASKETBALL	.00	.00	1,050.00	1,050.00	.0
210-51-5148	YOUTH VOLLEYBALL	.00	179.80	3,000.00	2,820.20	6.0
210-51-5149	YOUTH TENNIS	.00	.00	600.00	600.00	.0
210-51-5155	EXTERNAL PROGRAMMING SUBSIDY	270.00	405.00	4,000.00	3,595.00	10.1
210-51-5156	SENIOR PROGRAMS	.00	.00	2,000.00	2,000.00	.0
210-51-5157	ADULT BASKETBALL	.00	.00	800.00	800.00	.0
210-51-5158	ADULT KICKBALL	.00	.00	500.00	500.00	.0
210-51-5161	ADULT TENNIS	.00	.00	500.00	500.00	.0
210-51-5162	ADULT SOFTBALL	.00	171.86	4,500.00	4,328.14	3.8
210-51-5164	ADULT VOLLEYBALL	.00	330.47	1,000.00	669.53	33.1
210-51-5165	NCSO REFEREES ADMIN FEE	625.00	3,750.00	8,000.00	4,250.00	46.9
210-51-5166	INSTRUCTOR/OFFICIAL FEES	2,300.00	8,332.00	30,000.00	21,668.00	27.8
210-51-5168	COMPUTER EQUIP./SOFTWARE	1,625.87	10,226.86	18,000.00	7,773.14	56.8
210-51-5181	REC. PROG. SUPPLIES/EXP.	5,259.26	7,438.70	16,000.00	8,561.30	46.5
210-51-5183	BATTING CAGES - MAINT. & OPER.	.00	4,261.49	11,000.00	6,738.51	38.7
210-51-5185	BALL FIELD/CAGE ELECTRICITY	3,854.44	12,367.14	20,000.00	7,632.86	61.8
210-51-5186	INFIELD MIX	.00	.00	10,000.00	10,000.00	.0
210-51-5190	YOGA CLASSES	.00	.00	500.00	500.00	.0
210-51-5193	ZUMBA CLASSES	.00	.00	500.00	500.00	.0
210-51-5223	OPERATING SUPPLIES	.00	70.97	2,000.00	1,929.03	3.6
210-51-5335	DUES & SUBSCRIPTIONS	.00	1,775.00	3,000.00	1,225.00	59.2
210-51-5372	STAFF UNIFORMS	.00	.00	3,250.00	3,250.00	.0
210-51-5380	PROFESSIONAL DEVELOPMENT	99.80	99.80	5,000.00	4,900.20	2.0
210-51-5392	GYM RENTAL	.00	7,539.75	14,000.00	6,460.25	53.9
210-51-5401	MARKETING SERVICES	1,869.58	7,039.72	11,000.00	3,960.28	64.0
210-51-5513	INSURANCE DEDUCTIBLE	.00	.00	5,000.00	5,000.00	.0
	TOTAL RECREATION	56,982.90	273,116.29	624,065.00	350,948.71	43.8
	TRANSFERS - OUT					
210-56-5000	TRANSFER TO GENERAL FUND	.00	.00	256,480.00	256,480.00	.0
	TOTAL TRANSFERS - OUT	.00	.00	256,480.00	256,480.00	.0

PARK FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAPITAL OUTLAY					
210-80-5465	MOWER REPLACEMENT	.00	29,638.00	30,000.00	362.00	98.8
210-80-5721	PARKS MASTER PLAN	13,819.00	124,658.00	149,054.00	24,396.00	83.6
210-80-5730	CENTENNIAL PARK EXPANSIONS	319,077.52	327,057.10	450,000.00	122,942.90	72.7
210-80-5853	UTV REPLACEMENT	.00	54,731.10	55,000.00	268.90	99.5
210-80-5950	PAVE EXISTING TRAILS	.00	5,010.25	10,000.00	4,989.75	50.1
	TOTAL CAPITAL OUTLAY	332,896.52	541,094.45	694,054.00	152,959.55	78.0
	TOTAL FUND EXPENDITURES	496,074.47	1,253,778.35	2,554,310.00	1,300,531.65	49.1
	NET REVENUE OVER EXPENDITURES	(140,469.20)	(243,363.31)	(1,019,842.00)	(776,478.69)	(23.9)

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

LIBRARY TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	BUILDING PERMITS					
255-02-3372	LIBRARY IMPACT FEES	500.00	7,500.00	9,500.00	2,000.00	79.0
	TOTAL BUILDING PERMITS	500.00	7,500.00	9,500.00	2,000.00	79.0
	MISCELLANEOUS REVENUE					
255-08-3355	INVESTMENT EARNINGS - LIBRARY	1,574.41	9,481.68	.00	(9,481.68)	.0
	TOTAL MISCELLANEOUS REVENUE	1,574.41	9,481.68	.00	(9,481.68)	.0
	TOTAL FUND REVENUE	2,074.41	16,981.68	9,500.00	(7,481.68)	178.8
	NET REVENUE OVER EXPENDITURES	2,074.41	16,981.68	9,500.00	(7,481.68)	178.8

Board of Trustees Meeting

Date: **September 22, 2026**
Subject: **September 8, 2026 Board of Trustees Meeting Minutes**

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

EXECUTIVE SUMMARY

Attached are the September 8, 2026 Board of Trustees Meeting Miuntes.

BACKGROUND / DISCUSSION

N/A

CONNECTION WITH ADOPTED MASTER PLANS

N/A

FISCAL IMPLICATIONS

N/A

STAFF RECOMMENDATION

Staff recommends appoval on the consent agenda.

MOTION RECOMMENDATION

Option 1) Move to approve the consent agenda
Option 2) Move to approve the September 8, 2026 Meeting Minutes

ATTACHMENTS

1. 2026-09-08 Minutes

BOARD OF TRUSTEES
September 8, 2026
6:30 PM

Leeper Center, 3800 Wilson Avenue, Wellington, CO

Regular Meeting Minutes

A. CALL TO ORDER

Mayor Dailey called the meeting to order at 6:33 pm.

1. Pledge of Allegiance

   Mayor Dailey led the pledge of allegiance.

2. Roll Call

   The Clerk noted quorum with the roll call below:
   Blackstone – Present virtually
   Moore – Present
   Moyer – Present
   Barrett- Present
   Cannon – Present
   Mason – Present
   Dailey – Present

3. Amendments to Agenda

   There were no amendments to the agenda.

4. Conflict of Interest

   There were no conflicts of interest on the agenda.

B. COMMUNITY PARTICIPATION

1. Public Comment

   Leah Kershaw spoke to FLOCK cameras.

2. Proclamation

   a. Proclamation: National Preparedness Month

      Mayor Rebekka Dailey read the proclamation into the record and Wellington Fire Protection District Chief Todd Germain and Larimer County Sheriff's Office Corporal Eric Schultz accepted.

C. PRESENTATION

1. Massage Facility Licensing Presentation

Hannah Hill, Town Clerk, presented the item to the Board, where discussion centered around if a license was needed for massage facilities.

General Board direction was given including codifying a license type for massage, including solo practitioners, having background checks and concerns noted were the need for insurance and a clear and easy application process.

D. CONSENT AGENDA

1. August 25, 2026 Board of Trustees Meeting Minutes

Trustee Cannon moved to approve the consent the consent agenda

Mayor Pro Tem Mason seconded and the motion passed.

E. ACTION ITEMS

1. Second Reading, Public Hearing, and Consideration of Ordinance No. 11-2026 Amending the International Building Code, 2024 Edition, the International Residential Code, 2024 Edition, the International Fire Code, 2024 Edition, and the Colorado Model Electric Ready and Solar Ready Code

Cody Bird, Planning Director, presented the ordinance, and noted the recommendations being made in conjunction with Wellington Fire Protection District. Mr. Bird noted the proposed changes would assist smaller businesses, and a codification path for accessory dwelling units.

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

Board asked for clarification on if the removal of the waiver process would affect affordability for developers or builders looking to reduce their cost.

The Board expressed appreciation for the assistance the code changes would give to businesses and pointed out that homes that are solar or electric ready helps move the town forward.

Mr. Bird noted comments related to putting power back in the grid and affordability, but the ordinance does not require solar panels, but rather readiness for future implementational, and the ordinance does note commercial structures.

Trustee Cannon moved to approve Ordinance No. 11-2026 Amending the International Building Code, 2024 Edition, the International Residential Code, 2024 Edition, the International Fire Code, 2024 Edition, and the Colorado Model Electric Ready and Solar Ready Code

Truste Moyer seconded and the motion passed.

F. REPORTS

1. Town Attorney
There was no Town Attorney report.

2. Town Administrator
Patti Garcia, Town Administrator, spoke to Zoom noting they had power glitches during the meeting this evening.

Upcoming meetings including a 5:30 pm start for September 22, 2026 were noted.

3. Staff Communications
   Reports were included in the packet.

   a. Board of Trustees Planning Calendar

4. Board Reports

   Trustee Barrett noted the upcoming Wellington Star Foundation 5K.

   Trustee Moyer thanked Mayor Dailey for the proclamation and spoke to San Gabriel Valley in California experiences and the importance of being prepared.

   Trustee Blackstone mentioned the Xcel Battery Backup Remate program, noting that as of August 10th only 2% of their funding had been allocated and encouraged residents to apply, as well as the Xcel provided resources for preparedness.

   Mayor Dailey expressed appreciation for the town and noted it is the responsibility of the people to care for their own safety and safety of others.

G. ADJOURN

Mayor Dailey adjourned the September 8, 20267 meeting at 7:46 PM.

____
Rebekka Dailey, Mayor

____
Hannah Hill, Town Clerk

Board of Trustees Meeting

Date: **September 22, 2026**
Subject: **Resolution No. 34-2026 - A Resolution by the Town of Wellington, Colorado Adopting Highland Cemetery Rules and Regulations and Ordinance No. 12-2026 Amending the Wellington Municipal Code Article 5 Related to the Highland Cemetery**

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

EXECUTIVE SUMMARY

The Highland Cemetery serves as an important public asset and final resting place for members of our community. The proposed regulations are intended to establish clear operational standards, protect cemetery property, preserve the dignity and appearance of the cemetery, ensure consistency in administration, and provide clear expectations for lot owners, visitors, and funeral service providers.

BACKGROUND / DISCUSSION

The Board of Trustees reviewed the draft Cemetery Rules and Regulations during a presentation on July 14, 2026. Following discussion, the Board provided direction to staff on several provisions, including the addition of an appeal process for foundations, burial receptacles, and fencing or bordering requests. On August 11, 2026, the Board moved to table Resolution No. 34-2026 for several administrative items to be cleaned up as well as the appeal process to be refined.

Ordinance No. 12-2026 would amend the Wellington Municipal Code to reference the Highland Cemetery Rules and Regulations, allowing for consistency and transparency. Having all rules in one document that is approved by the Board of Trustees via Resolution will also allow for faster adoption and implementation for future changes.

If the Town Board approves the Cemetery Rules and Regulations, staff will undertake a public outreach effort to ensure lot owners, residents, and visitors are informed of the new requirements. Notification will include direct notices, publication in the Town newsletter, social media announcements, and signage within the Cemetery. The intent is for the Rules and Regulations to become effective upon adoption, with enforcement of provisions related to existing and historic items beginning January 1, 2027, allowing sufficient time for public awareness and compliance.

CONNECTION WITH ADOPTED MASTER PLANS

Ensure Strong Town Operations
Grow Responsibly
Cultivate & Nurture Community Spaces

FISCAL IMPLICATIONS

N/A

STAFF RECOMMENDATION

Staff recommends approval of Resolution No. 34-2026 and Ordinance No. 12-2026.

MOTION RECOMMENDATION

TOWN OF WELLINGTON

Motion 1) I move to approve Resolution No. 34-2026, a Resolution by the Town of Wellington, Colorado Adopting the Highland Cemetery Rules and Regulations.

Motion 2) I move to approve Ordinance No. 12-2026, amending the Wellingtion Municipal Code Article 5 Related to the Highland Cemetery

ATTACHMENTS

1. Resolution No 34-2026 Adopting Highland Cemetery Rules and Regulations
2. Highland_Cemetery_Rules_Regulations_2026-09-14 Clean
3. Highland_Cemetery_Rules_Regulations_Redline
4. Ordinance No. 12-2026 Amending Highland Cemetery
5. ARTICLE_5___Cemetery Clean
6. ARTICLE_5___Cemetery redline

TOWN OF WELLINGTON

RESOLUTION NO. 34-2026

A RESOLUTION BY THE TOWN OF WELLINGTON, COLORADO ADOPTING HIGHLAND CEMETERY RULES AND REGULATIONS

WHEREAS, the Town of Wellington owns and operates the Highland Cemetery for the benefit of residents and the public; and

WHEREAS, the Town Board recognizes its responsibility to ensure that the Cemetery is maintained in a respectful, safe, orderly and dignified manner for the benefit of all visitors, lot owners and families; and

WHEREAS, the Town Board desires to establish standards governing interments, monuments, markers, decorations, landscaping and other activities within the Cemetery; and

WHEREAS, the Town Board finds the periodic review and update of the Highland Cemetery Rules and Regulations is necessary to address changing operational needs, maintenance practices, and community expectations; and

WHEREAS, the Town Board wishes to clarify the rights and responsibilities of lot owners, heirs, visitors and Town personnel with respect to the use and management of the Cemetery; and

WHEREAS, The Town Board has reviewed the proposed Cemetery Rules and Regulations and determined that their adoption is in the best interests of the Town and the public; and

WHEREAS, The Town Board desires to provide a fair and consistent process for the administration and enforcement of the Cemetery Rules and Regulations.

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

1. The Town Board hereby adopts the Highland Cemetery Rules and Regulations attached hereto as Exhibit A.

2. The Cemetery Rules and Regulations shall become effective upon adoption of this Resolution and shall be enforced beginning January 1, 2027

3. The Town Clerk is hereby authorized and directed to administer, implement and enforce the Cemetery Rules and Regulations.

4. Any prior Cemetery Rules, Regulations, policies, or practices inconsistent with the Cemetery Rules and Regulations adopted by this Resolution are hereby repealed and superseded.

5. The Town Board reserves the right to amend, revise, repeal, or supplement the Cemetery Rules and Regulations from time to time as it deems necessary and appropriate.

Upon motion duly made, seconded and carried, the foregoing Resolution was adopted this 22nd day of September, 2026.

TOWN OF WELLINGTON, COLORADO

By:______________________________
Rebekka Dailey, Mayor

ATTEST:

____
Hannah Hill, Town Clerk

RULES AND REGULATIONS FOR THE OPERATION OF
HIGHLAND CEMETERY

1.0 INTRODUCTION

These Rules and Regulations are adopted by the Town of Wellington for the governance, operation, and maintenance of Highland Cemetery. Their purpose is to ensure fairness, protect the rights of interment owners, and preserve the cemetery's orderly, respectful, and permanent appearance.

All interment rights, owners, visitors, contractors, and employees are subject to these Rules and Regulations, including amendments adopted by the Town Board. All cemetery business shall be conducted through the Town Clerks Office.

2.0 DEFINITIONS

Cremains / Urn / Vault: Standard burial terms

Disinterment: The removal of the interred remains of a deceased person, the casket, if any, and the burial receptacle from the ground

Foundation: The base of foundation upon which a memorial is installed

Interment: Burial, entombment, or inurnment

Lot/Burial Space: Area for interment

Memorial/Monument: Grave marker

Owner: Holder of interment rights

Perpetual Care: General maintenance (not memorial repair)

3.0 OWNERSHIP AND MANAGEMENT

The Cemetery is owned by the Town. The Town Clerk, or designee, has the right of general control of the Cemetery in all matters, regardless of whether such matters are specifically covered by these rules and regulations.

3.1 MANAGEMENT OF THE CEMETERY

Except as otherwise provided herein, the Town Clerk is delegated authority for day-to-day administration of the Cemetery and the Public Works Department has management and operation authority. The Public Works Director or Town Clerk may designate qualified staff or contractors to undertake the obligations set forth herein.

3.2 BUSINESS OFFICE

All applications for: purchase, transfers, interment and disinterment orders, placement of memorials or annual care of any kind must be made through the Town Clerks Office during business hours. Payment for services must be made in full, to Municipal Services Building, prior to the service's scheduled time. The Town may deny acceptance of future service requests from any individual or entity with an outstanding balance.

3.3 ADMISSION TO CEMETERY
The Town reserves the right to refuse admission to the Cemetery and to refuse the use of any of the Cemetery facilities to any person or persons when, in the Town's discretion, such course of conduct is in the best interest of the Cemetery and the Town.

4.0 CONTROL OF WORK AND IMPROVEMENTS
Except as otherwise provided, all grading, landscaping, lot care, and improvements shall be performed by the Town. All planting, trimming, or removal of trees and shrubs, as well as all grave openings and closings, shall also be performed by the Town.

In addition to routine maintenance, the Town will conduct annual cemetery clean-ups during May and October each year. Advance notice will be provided by posted signage, and weather may impact timing.

4.1 TOWN MUST DIRECT AND MAY REMOVE IMPROVEMENTS
All improvements or alterations are subject to the direction and approval of the Public Works Director or their designee. Improvements deemed unsightly may be removed, altered, or corrected at the direction of the Public Works Director without owner consent.

4.2 TOWN LIABILITY
The Town shall take reasonable precautions to protect cemetery property but shall not be liable for loss or damage except where caused by its own negligence. The Town disclaims responsibility for damage resulting from causes beyond its control, including weather, vandalism, theft, accidents, or other similar events.

4.3 LIABILITY FOR DAMAGES
Any person who damages cemetery property shall be required, at the Town's discretion, to repair or replace the damage promptly and to the satisfaction of the Public Works Director or designee . This requirement does not limit the Town's right to pursue additional remedies.

The Town shall not be liable for the actions of owners, visitors, or others, or for any injury or damage occurring within the Cemetery

5.0 CONDUCT WITHIN THE CEMETERY
5.0.1 Persons shall use only designated roads, drives, and walkways for travel within the cemetery. Use of any other areas as thoroughfares is prohibited and may result in removal from or exclusion from the cemetery.

Ash Drive is designated as a pedestrian-only thoroughfare. The operation of motorized vehicles on Ash Drive is prohibited.

5.0.2 All organized activities, services, ceremonies, or other planned uses of the cemetery shall be scheduled in advance with the Town Clerk's Office and approved by the Town. The Town reserves the right to establish reasonable conditions or restrictions to ensure single reservations, proper use, maintenance, preservation, and orderly operation of the cemetery. Activities conducted without prior authorization may be prohibited, discontinued, or otherwise addressed by the Town as deemed appropriate.

The Town welcomes and encourages volunteer efforts that support the beautification, preservation, and maintenance of the cemetery. Individuals, community groups, organizations, and other volunteers wishing to perform work within the cemetery shall coordinate their activities in advance with the Town Clerk and receive authorization from the Town. Volunteer activities may be subject to reasonable conditions, including scheduling, supervision, approved work scopes, and compliance with applicable safety requirements.

5.1 PROHIBITED ACTIVITIES

The following activities are prohibited within the cemetery:

- Scattering cremated remains
- Burial of animals
- Gathering flowers or damaging trees, shrubs, or plants
- Feeding or disturbing wildlife
- Soliciting or peddling goods or services
- Posting signs, notices, or advertisements not authorized by the Town
- Allowing Animals to Roam Unrestrained

5.2 RUBBISH

All rubbish shall be placed in designated receptacles.

5.3 MOTOR VEHICLES

Motor vehicles shall not exceed ten (10) miles per hour within the cemetery.

E-bikes and motorized recreational vehicles of any kind are not permitted within the cemetery.

5.4 TRUCKS AND HEAVY HAULING

Trucks, heavy equipment, or commercial vehicles are prohibited unless authorized in advance by the Town for cemetery-related business.

5.5 CEMETERY HOURS

The cemetery shall be open to the public from dawn to dusk. Interment hours are governed separately.

5.6 PERSONAL BEHAVIOR

All persons shall conduct themselves with decorum and respect for the dignity of the cemetery, as well as for other persons and property.

5.7 CASKETS NOT TO BE DISTURBED

Once a casket or burial receptacle is within the cemetery, it shall not be opened or disturbed except with written authorization from the legal representative of the deceased or by court order, and only in the presence of a cemetery official.

6.0 INTERMENTS

6.1 SUBJECT TO LAWS AND ORDERS
All interments are subject to applicable laws and regulations of the Town of Wellington, Larimer County, and the State of Colorado.

6.2 DISPOSITION PERMIT REQUIRED
A valid disposition permit issued by the State of Colorado, or the state where the death occurred, must be provided to the Town prior to any interment.

6.3 MANNER AND CHARGES
All interments shall be conducted in accordance with Town procedures and only after all applicable fees have been paid.

The Opening and Closing fee will be paid at the time of interment.

Town staff shall not:

- Act as pallbearers or assist in moving caskets in any way, including the lowering of caskets, urns or other receptacles
- Enter graves after vault placement
- Perform open casket operations
- Transport or handle vaults, monuments, or equipment
- Accept payments outside the Municipal Services Building
- Provide or set up tents, chairs, or service equipment

6.4 NOTICE OF INTERMENT REQUIRED
A minimum of four (4) business days' notice is required for interments, excluding holidays, and is subject to staff and equipment availability. Requests must be made through the Town Clerks Office. Exceptions may be approved on a case-by-case basis. Emergency interments may be arranged upon proof of necessity.

6.5 TIME AND SCHEDULING
All interments must be scheduled through Municipal Services Building.

- Standard inurnment hours: Monday–Friday, 9:00 a.m. to 2:00 p.m.
- After-hours: Weekdays 2:00–4:00 p.m. and Saturdays 9:00 a.m.–12:00 p.m., subject to availability and additional fees
- No services are allowed on Sundays or Town holidays, after 4:00 p.m. on weekdays and Saturdays after 12:00 p.m.
- In the event of a disaster requiring multiple interments, the Town may extend interment hours as necessary.

6.6 DELAYS OR PROTESTS
The Town is not liable for delays caused by protests or failure to comply with these Rules. Protests

must be submitted in writing to the Town Clerk. Ownership of interment rights shall be determined by the Town in consultation with legal counsel.

6.7 APPROVED BURIAL RECEPTACLES
All burials must use approved concrete or fiberglass receptacles; cremated remains must be placed in an industry-approved container, unless otherwise approved by the Town through the Appeal Process as outlined in Section 13.0. Damaged or non-compliant receptacles may be refused.

6.8 LOCATION OF BURIAL SPACE

6.8.1 Standards
Burial spaces must meet required depth and spacing standards. Additional sizing needed may require an additional charge.

6.8.2 Location Determination
If instructions are unclear or cannot be followed, the Town may determine placement and shall not be liable for resulting changes.

6.8.3 Changes or Cancellations
Changes after work has begun may result in additional fees, which must be paid prior to proceeding. Outstanding balances may suspend future services.

6.8.4 Oversized Burials
Burials exceeding standard dimensions require the purchase of additional plots.

6.9 EMBALMING; IDENTITY
The Town is not responsible for the identification or preparation of the deceased.

6.10 INTERMENT OF MORE THAN ONE BODY
Only one casket is permitted per burial space.

Maximum per grave:

- One (1) casket
- One (1) casket and two (2) cremains
- Three (3) cremains

Only at the Town Clerks discretion may a cremains burial be placed prior to a casket in one grave space.

6.11 INTERMENT ORDER
When both a casket and cremains are interred, the casket shall be placed first. Cremains may only precede a casket if no foundation is present, or if the interment does not interfere with the foundation/memorial.

Cremains placement shall follow designated layout standards.

6.12 INTERMENT OF CREMATED REMAINS
Cremains must be placed in an approved container not exceeding 20 inches in any dimension, unless otherwise approved by the Town through the Appeal Process as outlined in Section 13.0, with all fees paid in advance.

The Town is not responsible for loss or damage to cremains or containers. Families are responsible for transporting to and lowering in cremains cemetery.

6.13 TOWN NOT RESPONSIBLE
The Town is not responsible for errors due to improper instructions, telephone orders, ground conditions, or acts of nature. While reasonable efforts will be made to provide suitable solutions, no guarantees are made regarding original plot use.

7.0 DISINTERMENTS
In addition to these Rules and Regulations, all disinterment's shall be subject to the orders and laws of Larimer County and the State of Colorado.

7.1 PERMISSION FOR DISINTERMENTS
No disinterment of a body or cremains shall be made without a court order or a signed affidavit from the surviving spouse, next of kin or personal representative, on a form provided by the Town, stating that the disinterment is being requested for a valid reason, that the application is being made by a proper person, that there is no opposition to the disinterment by the surviving spouse, next of kin, or by the expressed wishes of the decedent, and that the affiant agrees to indemnify the Town and hold it harmless from any liability that might result from the disinterment and release it from any claims any person may have, then or in the future, by reason of the disinterment.
The Town Clerk shall have the right to require a court order for disinterment at any time prior to the disinterment when circumstances exist or arise which indicate that there is a question as to the reason for the disinterment or as to whether there is opposition to the disinterment.

7.2 NOTICE OF DISINTERMENT REQUIRED
The Town may require at least ten (10) days' notice prior to disinterment. Disinterment shall not occur on weekends or legal holidays and must be scheduled at the Town's convenience.

7.3 PAYMENT OF FEES
All disinterment fees must be paid in full to the Town Clerks Office prior to the disinterment.

7.4 SERVICES PROVIDED
Disinterment shall be performed by a licensed third party, not the Town or any Town staff. The responsible party must promptly remove remains from the cemetery.

The Town shall not provide personnel or equipment for disinterment. All persons performing disinterment must provide proof of adequate liability insurance and engage a licensed funeral director or authorized service provider.

8.0 INTERMENT RIGHTS
All sales convey only the right of interment for human remains and are subject to these Rules and Regulations. Title to all lots and burial spaces shall remain with the Town, subject to the interment

rights conveyed to the purchaser. Interment rights shall not be granted until full payment has been received by the Town.

Plots may be placed on hold for a period not to exceed two (2) months. Payment plans are permitted, provided that full payment is completed within twelve (12) months of the date of the agreement.

Opening and closing fees shall be paid at the time of interment. Burial spaces purchased prior to September 2026 shall be grandfathered under the fee structure in place at the time of purchase. Burial spaces purchased on or after September 22, 2026, shall require payment of opening and closing fees at the time of interment.

The Town shall not sell burial lots in bulk to funeral homes, mortuaries, or other for-profit entities for resale or use with their customers. However, individual families may purchase multiple plots for family use.

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The Town reserves the right to correct errors in the description of the location of any lot or burial space to which a right of interment has been conveyed, either by canceling the sale and substituting burial space(s) or lot(s) of equal value and similar location, or, at the Town's sole discretion, by refunding the amount paid for such right of interment.

The Town further reserves the right to correct errors discovered at the time of interment, including when a grave space is determined to be unavailable upon opening. In such cases, the Town will make reasonable efforts to provide an alternative burial space or lot of equal value and in a similar location; however, due to the age and condition of the cemetery, no guarantee can be made regarding proximity to the originally selected space.

8.2 CHANGE OF ADDRESS
Owners are responsible for notifying the Town of any change in mailing address. Notices sent to the last address on file shall be considered valid.

8.3 RIGHT TO RECLAIM
In accordance with C.R.S. 12-12-116, the Town may reclaim any plot that remains unused and unimproved for a period of seventy-five (75) years.

9.0 TRANSFERS AND REPURCHASE
No transfer or assignment of the right of interment in any lot or burial space shall be valid without the prior written consent of the Town, which written consent shall thereafter be recorded in the books of the Town.

9.1 REPURCHASE BY THE TOWN
An owner may request that the Town repurchase their burial space. The Town may, at its discretion, repurchase the space for one-half (1/2) of the original purchase price. If the original price is unknown, the Town may purchase for $500.

Payment shall be made only after the owner or next of kin has conveyed clear title to the Town through a deed or other acceptable documentation.

10.0 DECORATIONS

10.0.1 TEMPORARY DECORATIONS

Temporary decorations are non-permanent memorial or decorative items intended for display on a lot or grave space and are not permanently attached to the ground, monument, marker, or other cemetery property. Examples include, but are not limited to, fresh or artificial flowers, wreaths, flags, potted plants, holiday decorations, memorial tokens, stuffed animals, pinwheels, and similar commemorative items.

Temporary decorations are welcome, provided they are maintained in a safe and respectful condition and do not interfere with Cemetery operations, maintenance, or the rights of other visitors. All decorations are placed at the owner's risk. The Cemetery may remove decorations or other items that become damaged, unsightly, hazardous, abandoned, or that unreasonably interfere with maintenance or the orderly operation of the Cemetery. When practical, the Cemetery will make reasonable efforts to preserve or relocate decorations before removal.

10.1 PLANTS, TREES, SHRUBS, FLOWERS AND BORDERS.

10.1.1 The Public Works Director or designee has exclusive authority in the planting of all trees, shrubs, plants, flowers and grass for ornamentation of the Cemetery. Except as provided herein, planting of trees, shrubs, plants, flowers, grass and any other similar item is prohibited.

10.1.2 Fences, railings, curbs, hedges, and similar enclosures around lots or grave spaces are generally prohibited. Low-profile borders constructed of stone, brick, or other approved materials may be permitted upon prior written approval from the Town Clerk and may not impede on neighboring sites. Historical fencing and borders may remain, provided they are maintained in a safe and presentable condition. If any historical fencing or border falls into disrepair or creates a maintenance or safety concern, the Cemetery may require its repair or removal.

Prior to the removal of any non-temporary border, enclosure, or other permanent or semi-permanent item, the Cemetery shall make reasonable efforts to notify the owner of record and provide an opportunity to correct the condition or request an exception. Any person affected by a decision regarding the removal or denial of a border, enclosure, or other item may submit an appeal according to Section 13.0.

10.1.3 Christmas wreaths shall be allowed from November 1st through March 1st. Sprays and wreaths made from fresh cut flowers will be allowed up to two weeks after burial, unless they become unsightly or detrimental based upon the Public Works Director or designee’s determination.

10.1.4 Notwithstanding anything to the contrary herein, if trees, shrubs, bushes or flowers growing on any grave spaces, walkways or roads interfere with the general design of the Cemetery, such will be removed without notice.

11.0 OTHER ARTICLES.

11.0.1 The placing of unattached vases, glass, urns, fences, solar lights, wood or metal cases and similar articles upon grave spaces shall not be permitted.

11.0.2 Tinsel and balloons are not allowed.

11.0.3 Crosses and shepherd hooks are allowed until they are no longer in good condition at the discretion of the Public Works Director or designee. Upon sixty (60) days' notice and an opportunity to replace, splintered crosses or crosses in disrepair, along with the shepherd hooks, will be removed.

11.0.4 Christmas blankets shall be allowed from November 1st through March 1st.

12.0 MONUMENTS AND MEMORIALS.

12.0.1 Producers of burial memorial materials, meaning thereby quarries, quarries who also manufacture memorials, and manufacturers of memorials who are not quarries must provide only first grade, clear stone for memorial purposes at the Cemetery, and must guarantee that such stone is free from sap or anything that will cause rust or other stains, and that it will not crack or split, and must agree that should such faults develop within five years from the date of setting, the memorial will be replaced without cost or delay to the Town or the owner.

12.0.2 All persons or firms must secure permission from the Town Clerk or the Public Works Director, or their designee, before any work in the Cemetery is commenced. In order to procure such permission, such person or firm shall submit satisfactory evidence of ability to properly perform the work for which such person or firm has been engaged, including but not limited to proof of insurance and submitting a permit request application.

12.0.3 Persons engaged in erecting burial memorials or other structures are prohibited from attaching ropes or other devices to the memorials, trees or shrubs, and are prohibited from scattering their material or tools over adjoining lots, from blocking roadways or walks and from leaving their material or tools on the grounds longer than necessary. Such persons must do as little injury to the grounds, trees and shrubs as is possible and must remove all debris and restore the ground to its original condition.

12.0.4 While a funeral or an interment service is being conducted nearby, all work of any kind shall cease.

12.0.5 No burial memorials will be allowed on any burial space until full payment is received by the Town for the burial space.

12.0.6 While the Town will exercise due care to protect raised letters, carving or ornaments on any burial memorial in the Cemetery, the Town disclaims responsibility for damage thereto.

12.0.7 Except as otherwise provided herein, no copying, curbing, hedging, grave mounds, borders, enclosures of any kind, or walks of any kind shall be allowed to be built or placed on any grave space in the Cemetery. The Town reserves the right to remove the same without recourse and without prior notice.

12.0.8 The use of tiles, bricks, gravel, crushed rock, oyster shells, cinders or other material on any grave space in the Cemetery is strictly forbidden, unless as outlined in Section. 10.1.2. Any of these used may be removed by the Town without prior notice.

12.0.9 No person shall erect, place, or cause to be erected or placed any burial memorial on a lot or grave space within the Cemetery that is not approved by the Public Works Director or Town Clerk, or their designee. Any memorial installed without approval may be removed by the Town without prior notice to the lot owner.

12.0.10 Burial memorials will be limited to a height not exceeding three (3) feet.

12.0.11 A permanent burial memorial or headstone shall be placed at the head of each lot within three (3) months of interment. The Town Clerk may extend memorial installation deadlines through the variance process called out in Section 13. The Town Clerk may direct Public Works to place a temporary marker on the location of each new burial until the permanent memorial is placed.

12.1 FOUNDATIONS.
All foundations for burial memorials shall be the responsibility of the owner of the grave space or person responsible for the interment. A monument company shall prepare the foundation work for a burial memorial in the Cemetery and must, prior to undertaking the work, furnish evidence of liability insurance and a bond in an amount acceptable to the Town. Charges for such work will be paid directly by the purchaser of the burial memorial.

12.1.1 Burial memorials shall only be constructed of granite, standard bronze or marble will be allowed. Other materials are subject to deterioration and contribute to unsightliness.

12.1.2 Requests for an exception, waiver, or variance from any regulation contained in Section 12 shall be submitted and reviewed in accordance with the procedures set forth in Section 13.0.

13.0 EXCEPTIONS, WAIVERS OR VARIANCES

Special circumstances may arise in which strict enforcement of these Rules and Regulations would create an unnecessary hardship or where clarification of a rule is necessary for the orderly administration of the Cemetery. The Town Clerk shall have authority to interpret and apply these Rules and Regulations, make administrative determinations regarding compliance, and resolve questions concerning their meaning, applicability, or administration without the necessity of a formal variance request when, in the Town Clerk's judgment, doing so is appropriate and in the best interest of the Town.

The Town Clerk's administrative determinations shall not constitute amendments to these Rules and Regulations and shall apply only to the specific circumstances presented.

Any person seeking an exception, waiver, or variance from any provision of these Rules and Regulations shall submit a written request to the Town Clerk as provided below:

Any person seeking an exception, waiver, or variance from any of the noted Sections of the Highland Cemetery Rules and Regulations shall submit a request to the Town Clerk. The request must identify the specific rule or requirement from which relief is sought, describe the circumstances supporting the request, explain why compliance with the requirement is impractical or would create an unnecessary hardship, and include any supporting documentation, photographs, or other relevant information.

Upon receipt of a complete request, the Town Clerk shall review the application and may consult with Public Works staff, the Town Administrator, legal counsel, or other appropriate Town staff as necessary.

In evaluating a request, the Town Clerk shall consider, among other relevant factors:

- Whether the requested exception is consistent with the purpose and intent of these Rules and Regulations;
- The impact on public health, safety, and welfare;
- Maintenance, operational, and administrative considerations;
- Consistency with the character, appearance, and orderly management of the Cemetery;
- Potential impacts on adjacent gravesites, lot owners, visitors, and Town operations;
- Whether granting the request would create unreasonable costs, burdens, or liabilities for the Town; and
- Any unique circumstances that justify the requested relief.

The Town Clerk may approve, approve with conditions, or deny the request. Conditions may be imposed as necessary to protect the interests of the Town, preserve the appearance and operation of the Cemetery, ensure ongoing maintenance, or otherwise further the purposes of these Rules and Regulations.

Any decision shall be issued in writing and shall state the basis for the decision. Approval of a request shall apply only to the specific circumstances presented and shall not establish a precedent or require approval of any future request.

The Town Clerk may deny any request that would adversely affect public safety, interfere with Cemetery operations or maintenance, conflict with the purpose of these Rules and Regulations, or result in unequal or preferential treatment inconsistent with the Town's management of the Cemetery.

The Town Clerk's interpretations, administrative determinations, and decisions regarding exceptions, waivers, and variances shall be entitled to deference in the administration of these Rules and Regulations. The Town Clerk’s decision shall be final.

RULES AND REGULATIONS FOR THE OPERATION OF
HIGHLAND CEMETERY

1.0 INTRODUCTION

These Rules and Regulations are adopted by the Town of Wellington for the governance, operation, and maintenance of Highland Cemetery. Their purpose is to ensure fairness, protect the rights of interment owners, and preserve the cemetery's orderly, respectful, and permanent appearance.

All interment rights, owners, visitors, contractors, and employees are subject to these Rules and Regulations, including amendments adopted by the Town Board. All cemetery business shall be conducted through the Town Clerks Office.

2.0 DEFINITIONS

Cremains / Urn / Vault: Standard burial terms

Disinterment: The removal of the interred remains of a deceased person, the casket, if any, and the burial receptacle from the ground

Foundation: The base of foundation upon which a memorial is installed

Interment: Burial, entombment, or inurnment

Lot/Burial Space: Area for interment

Memorial/Monument: Grave marker

Owner: Holder of interment rights

Perpetual Care: General maintenance (not memorial repair)

3.0 OWNERSHIP AND MANAGEMENT

The Cemetery is owned by the Town. The Town Clerk, or designee, has the right of general control of the Cemetery in all matters, regardless of whether such matters are specifically covered by these rules and regulations.

3.1 MANAGEMENT OF THE CEMETERY

Except as otherwise provided herein, the Town Clerk is delegated authority for day-to-day administration of the Cemetery and the Public Works Department has management and operation authority. The Public Works Director or Town Clerk may designate qualified staff or contractors to undertake the obligations set forth herein.

3.2 BUSINESS OFFICE

All applications for: purchase, transfers, interment and disinterment orders, placement of memorials or annual care of any kind must be made through the Town Clerks Office during business hours. Payment for services must be made in full, to Municipal Services Building, prior to the service's scheduled time. The Town may deny acceptance of future service requests from any individual or entity with an outstanding balance.

3.3 ADMISSION TO CEMETERY
The Town reserves the right to refuse admission to the Cemetery and to refuse the use of any of the Cemetery facilities to any person or persons when, in the Town's discretion, such course of conduct is in the best interest of the Cemetery and the Town.

4.0 CONTROL OF WORK AND IMPROVEMENTS
Except as otherwise provided, all grading, landscaping, lot care, and improvements shall be performed by the Town. All planting, trimming, or removal of trees and shrubs, as well as all grave openings and closings, shall also be performed by the Town.

In addition to routine maintenance, the Town will conduct annual cemetery clean-ups during May and October each year. Advance notice will be provided by posted signage, and weather may impact timing.

4.1 TOWN MUST DIRECT AND MAY REMOVE IMPROVEMENTS
All improvements or alterations are subject to the direction and approval of the Public Works Director or their designee. Improvements deemed unsightly may be removed, altered, or corrected at the direction of the Public Works Director without owner consent.

4.2 TOWN LIABILITY
The Town shall take reasonable precautions to protect cemetery property but shall not be liable for loss or damage except where caused by its own negligence. The Town disclaims responsibility for damage resulting from causes beyond its control, including weather, vandalism, theft, accidents, or other similar events.

4.3 LIABILITY FOR DAMAGES
Any person who damages cemetery property shall be required, at the Town's discretion, to repair or replace the damage promptly and to the satisfaction of the Public Works Director or designee . This requirement does not limit the Town's right to pursue additional remedies.

The Town shall not be liable for the actions of owners, visitors, or others, or for any injury or damage occurring within the Cemetery

5.0 CONDUCT WITHIN THE CEMETERY
5.0.1 Persons shall use only designated roads, drives, and walkways for travel within the cemetery. Use of any other areas as thoroughfares is prohibited and may result in removal from or exclusion from the cemetery.

Ash Drive is designated as a pedestrian-only thoroughfare. The operation of motorized vehicles on Ash Drive is prohibited.

5.0.2 All organized activities, services, ceremonies, or other planned uses of the cemetery shall be scheduled in advance with the Town Clerk's Office and approved by the Town. The Town reserves the right to establish reasonable conditions or restrictions to ensure single reservations, proper use, maintenance, preservation, and orderly operation of the cemetery. Activities conducted without prior authorization may be prohibited, discontinued, or otherwise addressed by the Town as deemed appropriate.

The Town welcomes and encourages volunteer efforts that support the beautification, preservation, and maintenance of the cemetery. Individuals, community groups, organizations, and other volunteers wishing to perform work within the cemetery shall coordinate their activities in advance with the Town Clerk and receive authorization from the Town. Volunteer activities may be subject to reasonable conditions, including scheduling, supervision, approved work scopes, and compliance with applicable safety requirements.

5.1 PROHIBITED ACTIVITIES
The following activities are prohibited within the cemetery:

- Scattering cremated remains
- Burial of animals
- Gathering flowers or damaging trees, shrubs, or plants
- Feeding or disturbing wildlife
- Soliciting or peddling goods or services
- Posting signs, notices, or advertisements not authorized by the Town
- Allowing Animals to Roam Unrestrained

5.2 RUBBISH
All rubbish shall be placed in designated receptacles.

5.3 MOTOR VEHICLES
Motor vehicles shall not exceed ten (10) miles per hour within the cemetery.

E-bikes and motorized recreational vehicles of any kind are not permitted within the cemetery.

5.4 TRUCKS AND HEAVY HAULING
Trucks, heavy equipment, or commercial vehicles are prohibited unless authorized in advance by the Town for cemetery-related business.

5.5 CEMETERY HOURS
The cemetery shall be open to the public from dawn to dusk. Interment hours are governed separately.

5.6 PERSONAL BEHAVIOR
All persons shall conduct themselves with decorum and respect for the dignity of the cemetery, as well as for other persons and property.

5.7 CASKETS NOT TO BE DISTURBED
Once a casket or burial receptacle is within the cemetery, it shall not be opened or disturbed except with written authorization from the legal representative of the deceased or by court order, and only in the presence of a cemetery official.

6.0 INTERMENTS

6.1 SUBJECT TO LAWS AND ORDERS
All interments are subject to applicable laws and regulations of the Town of Wellington, Larimer County, and the State of Colorado.

6.2 DISPOSITION PERMIT REQUIRED
A valid disposition permit issued by the State of Colorado, or the state where the death occurred, must be provided to the Town prior to any interment.

6.3 MANNER AND CHARGES
All interments shall be conducted in accordance with Town procedures and only after all applicable fees have been paid.

The Opening and Closing fee will be paid at the time of interment.

Town staff shall not:

- Act as pallbearers or assist in moving caskets in any way, including the lowering of caskets, urns or other receptacles
- Enter graves after vault placement
- Perform open casket operations
- Transport or handle vaults, monuments, or equipment
- Accept payments outside the Municipal Services Building
- Provide or set up tents, chairs, or service equipment

6.4 NOTICE OF INTERMENT REQUIRED
A minimum of four (4) business days' notice is required for interments, excluding holidays, and is subject to staff and equipment availability. Requests must be made through the Town Clerks Office. Exceptions may be approved on a case-by-case basis. Emergency interments may be arranged ~~through Municipal Services Building~~ upon proof of necessity.

6.5 TIME AND SCHEDULING
All interments must be scheduled through Municipal Services Building.

- Standard inurnment hours: Monday–Friday, 9:00 a.m. to 2:00 p.m.
- After-hours: Weekdays 2:00–4:00 p.m. and Saturdays 9:00 a.m.–12:00 p.m., subject to availability and additional fees
- No services are allowed on Sundays or Town holidays, after 4:00 p.m. on weekdays and Saturdays after 12:00 p.m.
- In the event of a disaster requiring multiple interments, the Town may extend interment hours as necessary.

6.6 DELAYS OR PROTESTS
The Town is not liable for delays caused by protests or failure to comply with these Rules. Protests

TOWN OF WELLINGTON

must be submitted in writing to the Town Clerk. Ownership of interment rights shall be determined by the Town in consultation with legal counsel.

6.7 APPROVED BURIAL RECEPTACLES

All burials must use approved concrete or fiberglass receptacles; cremated remains must be placed in an industry-approved container, unless otherwise approved by the Town through the Appeal Process as outlined in Section 143.0. Damaged or non-compliant receptacles may be refused.

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Burial spaces must meet required depth and spacing standards. Additional sizing needed may require an additional charge.

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The Town Clerk shall have the right to require a court order for disinterment at any time prior to the disinterment when circumstances exist or arise which indicate that there is a question as to the reason for the disinterment or as to whether there is opposition to the disinterment.

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7.4 SERVICES PROVIDED
Disinterment shall be performed by a licensed third party, not the Town or any Town staff. The responsible party must promptly remove remains from the cemetery.

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~~Non-permanent memorial or decorative items that are not attached to the ground, monument, marker, or other cemetery property and are intended for short-term display. Examples of temporary decorations include, but are not limited to, fresh flowers, artificial flowers, floral arrangements, wreaths, flags, potted plants, holiday decorations, memorial tokens, stuffed animals, pinwheels, balloons, ribbons, and similar commemorative items. Temporary decorations are displayed at the owner's risk and may be removed by Cemetery personnel, at their discretion, when they become faded, damaged, dead, unsightly, hazardous, interfere with cemetery operations or maintenance, or exceed any seasonal or time limits established by the Cemetery.~~ Temporary decorations are non-permanent memorial or decorative items intended for display on a lot or grave space and are not permanently attached to the ground, monument, marker, or other cemetery property. Examples include, but are not limited to, fresh or artificial flowers, wreaths, flags, potted plants, holiday decorations, memorial tokens, stuffed animals, pinwheels, and similar commemorative items.

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10.1 PLANTS, TREES, SHRUBS, FLOWERS AND BORDERS.

10.1.1 The Public Works Director or designee has exclusive authority in the planting of all trees, shrubs, plants, flowers and grass for ornamentation of the Cemetery. Except as provided herein, planting of trees, shrubs, plants, flowers, grass and any other similar item is prohibited.

10.1.2 Fences, railings, curbs, hedges, and similar enclosures around lots or grave spaces are generally prohibited. Low-profile borders constructed of stone, brick, or other approved materials may be permitted upon prior written approval from the Town Clerk and may not impede on neighboring sites. Historical fencing and borders may remain, provided they are maintained in a safe and presentable condition. If any historical fencing or border falls into disrepair or creates a maintenance or safety concern, the Cemetery may require its repair or removal.
~~Except as otherwise provided herein, nothing shall be placed upon lots or grave spaces other than flowers, vases containing flowers, wreaths, flags, and other temporary decorations. The Cemetery reserves the right to remove and dispose of any flowers, decorations, borders, or other items that are dead, faded, broken, unsightly, hazardous, unauthorized, or that impede Cemetery operations or maintenance.~~ Prior to the removal of any non-temporary border, enclosure, or other permanent or semi-permanent item, the Cemetery shall make reasonable efforts to notify the owner of record and provide an opportunity to correct the condition or request an exception. Any person affected by a

decision regarding the removal or denial of a border, enclosure, or other item may submit an appeal according to Section 134.0.

10.1.3 Christmas wreaths shall be allowed from November 1st through March 1st. Sprays and wreaths made from fresh cut flowers will be allowed up to two weeks after burial, unless they become unsightly or detrimental based upon the Public Works Director or designee's determination.

10.1.4 Notwithstanding anything to the contrary herein, if trees, shrubs, bushes or flowers growing on any grave spaces, walkways or roads interfere with the general design of the Cemetery, such will be removed without notice.

11.0 OTHER ARTICLES.

11.0.1 The placing of unattached vases, glass, urns, fences, solar lights, wood or metal cases and similar articles upon grave spaces shall not be permitted.

11.0.2 Tinsel and balloons are not allowed.

11.0.3 Crosses and shepherd hooks are allowed until they are no longer in good condition at the discretion of the Public Works Director or designee. Upon sixty (60) days' notice and an opportunity to replace, splintered crosses or crosses in disrepair, along with the shepherd hooks, will be removed.

11.0.4 Christmas blankets ~~and appropriate outdoor lighting~~ shall be allowed from November 1st through March 1st.

12.0 MONUMENTS AND MEMORIALS.

12.0.1 Producers of burial memorial materials, meaning thereby quarries, quarries who also manufacture memorials, and manufacturers of memorials who are not quarries must provide only first grade, clear stone for memorial purposes at the Cemetery, and must guarantee that such stone is free from sap or anything that will cause rust or other stains, and that it will not crack or split, and must agree that should such faults develop within five years from the date of setting, the memorial will be replaced without cost or delay to the Town or the owner.

12.0.2 All persons or firms must secure permission from the Town Clerk or the Public Works Director, or their designee, before any work in the Cemetery is commenced. In order to procure such permission, such person or firm shall submit satisfactory evidence of ability to properly perform the work for which such person or firm has been engaged, including but not limited to proof of insurance and submitting a permit request application.

12.0.3 Persons engaged in erecting burial memorials or other structures are prohibited from attaching ropes or other devices to the memorials, trees or shrubs, and are prohibited from scattering their material or tools over adjoining lots, from blocking roadways or walks and from leaving their material or tools on the grounds longer than necessary. Such persons must do as little injury to the grounds, trees and shrubs as is possible and must remove all debris and restore the ground to its original condition.

12.0.4 While a funeral or an interment service is being conducted nearby, all work of any kind shall cease.

12.0.5 No burial memorials will be allowed on any burial space until full payment is received by the Town for the burial space.

12.0.6 While the Town will exercise due care to protect raised letters, carving or ornaments on any burial memorial in the Cemetery, the Town disclaims responsibility for damage thereto.

12.0.7 Except as otherwise provided herein, no copying, curbing, hedging, grave mounds, borders, enclosures of any kind, or walks of any kind shall be allowed to be built or placed on any grave space in the Cemetery. The Town reserves the right to remove the same without recourse and without prior notice.

12.0.8 The use of tiles, bricks, gravel, crushed rock, oyster shells, cinders or other material on any grave space in the Cemetery is strictly forbidden, unless as outlined in Section. 10.1.2. Any of these used may be removed by the Town without prior notice.

12.0.9 No person shall erect, place, or cause to be erected or placed any burial memorial on a lot or grave space within the Cemetery that is not approved by the Public Works Director or Town Clerk, or their designee. Any memorial installed without approval may be removed by the Town without prior notice to the lot owner.

12.0.10 Burial memorials will be limited to a height not exceeding three (3) feet.

12.0.11 A permanent burial memorial or headstone shall be placed at the head of each lot within three (3) months of interment. The Town Clerk may extend memorial installation deadlines through the variance process called out in Section 13~~1~~4. The Town Clerk may direct Public Works to place a temporary marker on the location of each new burial until the permanent memorial is placed.

12.1 FOUNDATIONS.
All foundations for burial memorials shall be the responsibility of the owner of the grave space or person responsible for the interment. A monument company shall prepare the foundation work for a burial memorial in the Cemetery and must, prior to undertaking the work, furnish evidence of liability insurance and a bond in an amount acceptable to the Town. Charges for such work will be paid directly by the purchaser of the burial memorial.

12.1.1 Burial memorials shall only be constructed of granite, standard bronze or marble will be allowed. Other materials are subject to deterioration and contribute to unsightliness.

12.1.2 Requests for an exception, waiver, or variance from any regulation contained in Section 12 shall be submitted and reviewed in accordance with the procedures set forth in Section 13.0.

13.0 EXCEPTIONS, WAIVERS OR VARIANCES

Special circumstances may arise in which strict enforcement of these Rules and Regulations would create an unnecessary hardship or where clarification of a rule is necessary for the orderly administration of the Cemetery. The Town Clerk shall have authority to interpret and apply these Rules and Regulations, make administrative determinations regarding compliance, and resolve questions concerning their meaning, applicability, or administration without the necessity of a formal variance request when, in the Town Clerk's judgment, doing so is appropriate and in the best interest of the Town.

The Town Clerk's administrative determinations shall not constitute amendments to these Rules and Regulations and shall apply only to the specific circumstances presented.

Any person seeking an exception, waiver, or variance from any provision of these Rules and Regulations shall submit a written request to the Town Clerk as provided below:

~~Special circumstances may arise in which strict enforcement of these Rules and Regulations would create an unnecessary hardship. In such cases, the Town reserves the right to authorize the Town Cler when, in the Town Clerk's judgment, doing so is appropriate and in the best interest of the Town.~~

~~1.0 REQUESTS FOR EXCEPTIONS, WAIVERS OR VARIANCES14.0 APPEALS~~

~~Any person seeking an exception, waiver, or variance from the requirements of these Highland Cemetery Rules and Regulations may submit a written request to the Town Clerk. The request shall identify the specific rule for which an exception is sought, describe the circumstances supporting the request, and include any supporting documentation, photographs, or other relevant information. The Town Clerk shall review the request and may consult with Public Works staff, or other appropriate Town staff.~~

~~In considering a request, the Town Clerk may evaluate factors including public safety, maintenance requirements, consistency with the character and appearance of the Cemetery, and the intent of these Rules and Regulations. The Town Clerk may approve, approve with conditions, or deny the requested exception.~~

Any person seeking an exception, waiver, or variance from any of the noted Sections of the Highland Cemetery Rules and Regulations shall submit a request to the Town Clerk. The request must identify the specific rule or requirement from which relief is sought, describe the circumstances supporting the request, explain why compliance with the requirement is impractical or would create an unnecessary hardship, and include any supporting documentation, photographs, or other relevant information.

Upon receipt of a complete request, the Town Clerk shall review the application and may consult with Public Works staff, the Town Administrator, legal counsel, or other appropriate Town staff as necessary.

In evaluating a request, the Town Clerk shall consider, among other relevant factors:

- Whether the requested exception is consistent with the purpose and intent of these Rules and Regulations;
- The impact on public health, safety, and welfare;
- Maintenance, operational, and administrative considerations;

- Consistency with the character, appearance, and orderly management of the Cemetery;
- Potential impacts on adjacent gravesites, lot owners, visitors, and Town operations;
- Whether granting the request would create unreasonable costs, burdens, or liabilities for the Town; and
- Any unique circumstances that justify the requested relief.

The Town Clerk may approve, approve with conditions, or deny the request. Conditions may be imposed as necessary to protect the interests of the Town, preserve the appearance and operation of the Cemetery, ensure ongoing maintenance, or otherwise further the purposes of these Rules and Regulations.

Any decision shall be issued in writing and shall state the basis for the decision. Approval of a request shall apply only to the specific circumstances presented and shall not establish a precedent or require approval of any future request.

The Town Clerk may deny any request that would adversely affect public safety, interfere with Cemetery operations or maintenance, conflict with the purpose of these Rules and Regulations, or result in unequal or preferential treatment inconsistent with the Town's management of the Cemetery.

The Town Clerk's interpretations, administrative determinations, and decisions regarding exceptions, waivers, and variances shall be entitled to deference in the administration of these Rules and Regulations. The Town Clerk’s decision shall be final.

TOWN OF WELLINGTON

ORDINANCE NO. 12-2026

AN ORDINANCE AMENDING THE WELLINGTON MUNICIPAL CODE ARTICLE 5 RELATED TO THE HIGHLAND CEMETERY

WHEREAS, the Town of Wellington is a Colorado statutory municipality with all powers and authority vested under Colorado law; and

WHEREAS, the Town of Wellington owns and operates Wellington Highland Cemetery; and

WHEREAS, Article 5 of the Wellington Municipal Code establishes regulations pertaining to the Highland Cemetery; and

WHEREAS, the Board of Trustees desires to update the Municipal Code to authorize the adoption and amendment of the Cemetery Rules and Regulations governing interments, decorations, hours of operation memorials, maintenance standards and related matters; and

WHEREAS, the Board of Trustees finds the amendments set forth herein promote public health, safety, and welfare, and are in the best interests of the Town and its residents.

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

1. Article 5 of the Wellington Municipal Code is repealed and replaced with the following:

Sec. 11-5-10. Dedication.
The Town hereby dedicates a municipally owned cemetery, known as Wellington Highland Cemetery, hereinafter referred to as the Cemetery, located in Section 27, Township 9 North, Range 68 West of the 6th P.M., Larimer County, Colorado. The Board of Trustees shall have the power and duty to supervise and control the operation, sale and care of the lots therein, and set Rules and Regulations governing the sale of lots and use of cemetery.

Sec. 11-5-20. Lot fees; regulations.
(a) No lot shall be sold after January 14, 1979, unless the purchaser thereof also pays a fee for its perpetual care. The Board of Trustees shall, from time to time, by resolution establish the amount of the fees to be paid for lots, perpetual care, opening and closing a grave, disinterments and other charges designated by the Board of Trustees.
(b) The Town Clerk shall keep accurate records of all lots sold, and shall also keep an accurate, up-to-date map of the Cemetery, showing the location of lots and of each burial made therein. The Town Clerk shall administer and enforce the Cemetery Rules and Regulations adopted by the Town Board and shall have such authority as may be delegated within those Rules and Regulations.
(c) The Town Board shall set Rules and Regulations governing, but not limited to, interments, burial requirements, decorations, hours of operation and any other items to provide for the care and maintenance of the Cemetery.

Sec. 11-5-30. Perpetual Care Fund.

The Town Treasurer shall keep all money received as perpetual care fees in a separate fund to be known as the Perpetual Care Fund. The Board of Trustees may, but is not required to, transfer other funds of the Town into the Perpetual Care Fund. Amounts in the perpetual care fund shall be used for the care and maintenance of the Cemetery. The Town Treasurer shall invest the money in the Perpetual Care Fund in such a manner as may be approved by written resolution of the Board of Trustees and authorized by law. The income derived from investment of funds in the Perpetual Care Fund shall be paid into the Perpetual Care Fund. Disbursements from the Perpetual Care Fund shall be made by the Town Treasurer for the care and maintenance of the Cemetery in such amounts and for such purposes as are designated by the Board of Trustees. The Board of Trustees may, but is not required to, order disbursements from the principal, as well as the income of the Perpetual Care Fund.

Sec. 11-5-70. Provisions severable.
The provisions of this Article are hereby declared to be severable, and if any section, provision or part thereof shall be held unconstitutional or invalid, the remainder of this Article shall continue in full force and effect, it being the intent of the Board of Trustees that this Article would have been adopted even if such unconstitutional or invalid matter had not been included therein. It is further declared that if any provision or part of this Article or the application thereof to any person or circumstances is held invalid, the remainder of this Article and the application thereof to other persons or circumstances shall not be affected thereby.

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

PASSED AND ADOPTED by the Board of Trustees of the Town of Wellington, Colorado and ordered published this 22nd day of September and ordered to become effective 30 days from the date of publication.

TOWN OF WELLINGTON, COLORADO

By:______________________________
Rebekka Dailey, Mayor

ATTEST:

____
Hannah Hill, Town Clerk

ARTICLE 5 Cemetery

Sec. 11-5-10. Dedication.

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Sec. 11-5-20. Lot fees; regulations.

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(b) The Town Clerk shall keep accurate records of all lots sold, and shall also keep an accurate, up-to-date map of the Cemetery, showing the location of lots and of each burial made therein. The Town Clerk shall administer and enforce the Cemetery Rules and Regulations adopted by the Town Board and shall have such authority as may be delegated within those Rules and Regulations.

(c) The Town Board shall set Rules and Regulations governing, but not limited to, interments, burial requirements, decorations, hours of operation and any other items to provide for the care and maintenance of the Cemetery.

(Prior code 12.02.04; Ord. 11-2007 §1)

(Ord. No. 09-2020, § 1(f), 7-18-20, eff. 8-1-20)

Sec. 11-5-30. Perpetual Care Fund.

The Town Treasurer shall keep all money received as perpetual care fees in a separate fund to be known as the Perpetual Care Fund. The Board of Trustees may, but is not required to, transfer other funds of the Town into the Perpetual Care Fund. Amounts in the perpetual care fund shall be used for the care and maintenance of the Cemetery. The Town Treasurer shall invest the money in the Perpetual Care Fund in such a manner as may be approved by written resolution of the Board of Trustees and authorized by law. The income derived from investment of funds in the Perpetual Care Fund shall be paid into the Perpetual Care Fund. Disbursements from the Perpetual Care Fund shall be made by the Town Treasurer for the care and maintenance of the Cemetery in such amounts and for such purposes as are designated by the Board of Trustees. The Board of Trustees may, but is not required to, order disbursements from the principal, as well as the income of the Perpetual Care Fund. (Prior code 12.02.04; Ord. 11-2007 §1)

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Sec. 11-5-20. Lot fees; regulations.

(a) No lot shall be sold after January 14, 1979, unless the purchaser thereof also pays a fee for its perpetual care. The Board of Trustees shall, from time to time, by resolution establish the amount of the fees to be paid for lots, perpetual care, opening and closing a grave, disinterments and other charges designated by the Board of Trustees. ~~Upon the payment to the Town Clerk of the purchase price of any lot and the sum charged for perpetual care, the Mayor and Town Clerk shall execute and deliver a deed of conveyance therefor, which shall be subject to the provisions of this Subsection and amendments thereto. Lots shall only be sold for cash.~~

(b) The Town Clerk shall keep accurate records of all lots sold, and shall also keep an accurate, up-to-date map of the Cemetery, showing the location of lots and of each burial made therein. The Town Clerk shall administer and enforce the Cemetery Rules and Regulations adopted by the Town Board and shall have such authority as may be delegated within those Rules and Regulations.

(c) The Town Board shall set Rules and Regulations governing, but not limited to, interments, burial requirements, decorations, hours of operation and any other items to provide for the care and maintenance of the Cemetery.

~~(c) Burial of two (2) persons under the age of five (5) years may be made in a particular lot. The Board of Trustees may set a lower fee for a burial space, for a grave opening and for perpetual care of a deceased person under the age of five (5) years.~~ (Prior code 12.02.04; Ord. 11-2007 §1)

(Ord. No. 09-2020, § 1(f), 7-18-20, eff. 8-1-20)

Sec. 11-5-30. Perpetual Care Fund.

The Town Treasurer shall keep all money received as perpetual care fees in a separate fund to be known as the Perpetual Care Fund. The Board of Trustees may, but is not required to, transfer other funds of the Town into the Perpetual Care Fund. Amounts in the perpetual care fund shall be used for the care and maintenance of the Cemetery. The Town Treasurer shall invest the money in the Perpetual Care Fund in such a manner as may be approved by written resolution of the Board of Trustees and authorized by law. The income derived from investment of funds in the Perpetual Care Fund shall be paid into the Perpetual Care Fund. Disbursements from the Perpetual Care Fund shall be made by the Town Treasurer for the care and maintenance of the Cemetery in such amounts and for such purposes as are designated by the Board of Trustees. The Board of Trustees may, but is not required to, order disbursements from the principal, as well as the income of the Perpetual Care Fund. (Prior code 12.02.04; Ord. 11-2007 §1)

~~Sec. 11-5-40. Permits; decorations.~~

~~(a) A written permit shall be obtained from the Town Clerk before any of the following articles is placed in the Cemetery: any monument; any vault, marker or other structure, obstruction or improvement of a permanent nature such as a fence, railing, box, shells, stones, metal design, urn, bench or case; or any planting except as hereinafter allowed for plantings such as annual flowers. A written burial permit shall be obtained from the Town Clerk before any burial is made. A written disinterment permit shall be obtained from the Town Clerk before any disinterment is made. A written permit shall be obtained from the Town Clerk before any transfer, assignment or conveyance of any right or any interest in the Cemetery is made. No change of ownership of any interest in the Cemetery is effective until after the Town has received notice thereof and has made the change on its records. The decision of the Town Clerk in granting or denying a permit hereunder is subject to review by the Board of Trustees. The decision of the Board of Trustees is final.~~

~~(b) Ornamentals or decorations such as annual flowers, moveable vases or wreaths may be placed upon a lot without a permit. The Board of Trustees, in its sole discretion, may order the removal of any ornamental, decoration or other object placed in the Cemetery without notice. (Prior code 12.02.04)~~

(Ord. No. 09-2020, § 1(f), 7-18-20, eff. 8-1-20)

~~Sec. 11-5-50. Time schedule.~~

~~The Cemetery shall be open from 8:00 a.m. to 8:00 p.m. from April 1 through August 30 of each year and from 8:00 a.m. to 5:00 p.m. from September 1 through March 30 of each year. (Prior code 12.02.04)~~

~~Sec. 11-5-60. General provisions.~~

~~(a) No person shall:~~

~~(1) Engage in any activity described in Subsection 11-5-40(a) for which a permit is required without obtaining a permit.~~

~~(2) Enter upon the grounds of the Cemetery when the gate is locked or at any other time except when it is open to the public, without first obtaining written permission from the Chief of Police.~~

~~(3) Inter any deceased person within the corporate limits of the Town except in the cemetery. (Prior code 12.02.04; Ord. 11-2007 §1)~~

Sec. 11-5-70. Provisions severable.

The provisions of this Article are hereby declared to be severable, and if any section, provision or part thereof shall be held unconstitutional or invalid, the remainder of this Article shall continue in full force and effect, it being the intent of the Board of Trustees that this Article would have been adopted even if such unconstitutional or invalid matter had not been included therein. It is further declared that if any provision or part of this Article or the application thereof to any person or circumstances is held invalid, the remainder of this Article and the application thereof to other persons or circumstances shall not be affected thereby. (Prior code 12.02.04)

Board of Trustees Meeting

Date: September 22, 2026
Subject: Utilities Report - August 2026

EXECUTIVE SUMMARY

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

BACKGROUND / DISCUSSION

N/A

CONNECTION WITH ADOPTED MASTER PLANS

N/A

FISCAL IMPLICATIONS

N/A

STAFF RECOMMENDATION

N/A

MOTION RECOMMENDATION

N/A

ATTACHMENTS

1. 2026-09-01 Utility Production and Operational Summary Report
2. Water Production Through August 2026
3. Wastewater Production Through August 2026

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

Monthly Production Summary

Drinking Water

- Total August monthly volumetric production to meet demand was 38.1 million gallons (MG), which is slightly below average production for August over the last 5 years (39.7 MG).
    - The Conventional Plant produced 31.4 MG.
    - The Nanofiltration Plant produced 6.7 MG.
- Please see the attached charts for additional details related to drinking water production.

Wastewater

- The total influent volume for August was 18.5 MG, which is below average for August over the last five years (19.9 MG).
- Hydraulic loading for August was at 0.60 million gallons per day (MGD). This hydraulic load represents 66% of the currently permitted maximum hydraulic capacity.
- Organic loading for August was 1,576 pounds of BOD, which is below average for August over the last 5 years (1,792 lbs of BOD). This represents 60% of the currently permitted maximum organic capacity.
- Please see the attached charts for additional details related to water reclamation production.

Monthly Operational Summary

Drinking Water Treatment Plants

- Operations staff continued routine treatment, monitoring, maintenance, and regulatory compliance activities throughout Augsut.
- Staff completed several ozone system maintenance and reliability efforts, including resolution of a communications issue associated with the ozone destruct unit.
- Staff evaluated maintenance approaches for ozone system check valves, including testing whether valve cleaning alone provides comparable performance and service life to full valve replacement.
- Nanofiltration Plant was operational all month.

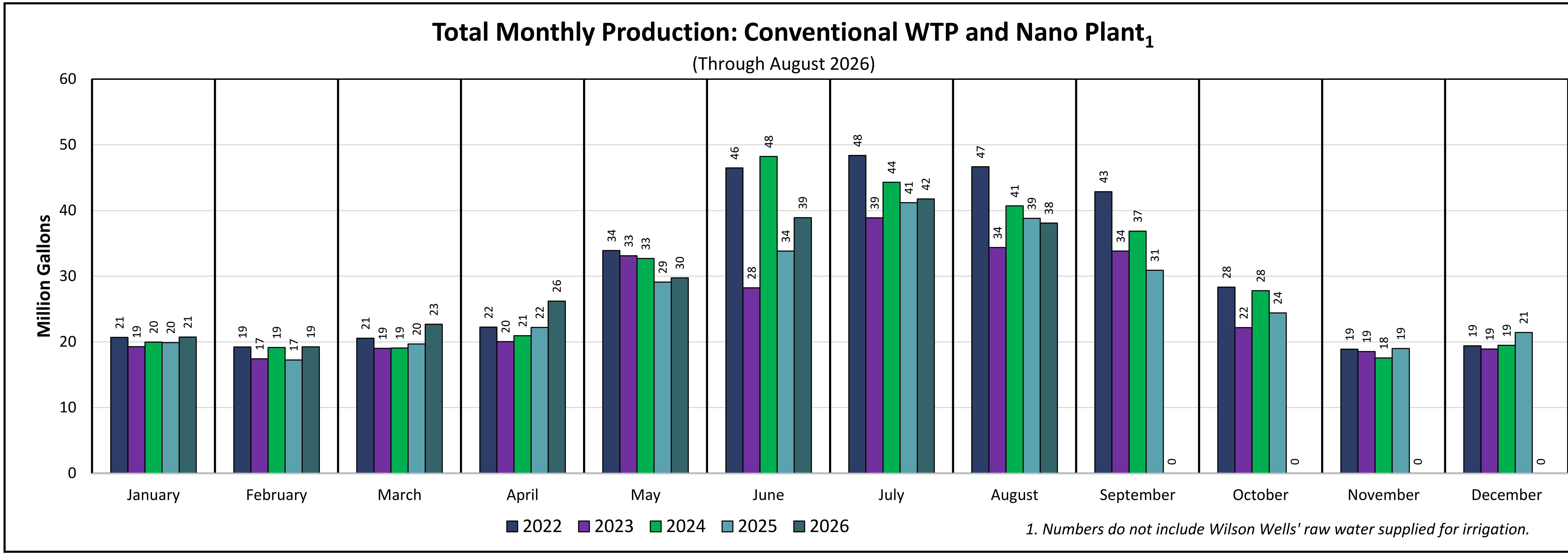
Distribution & Collections

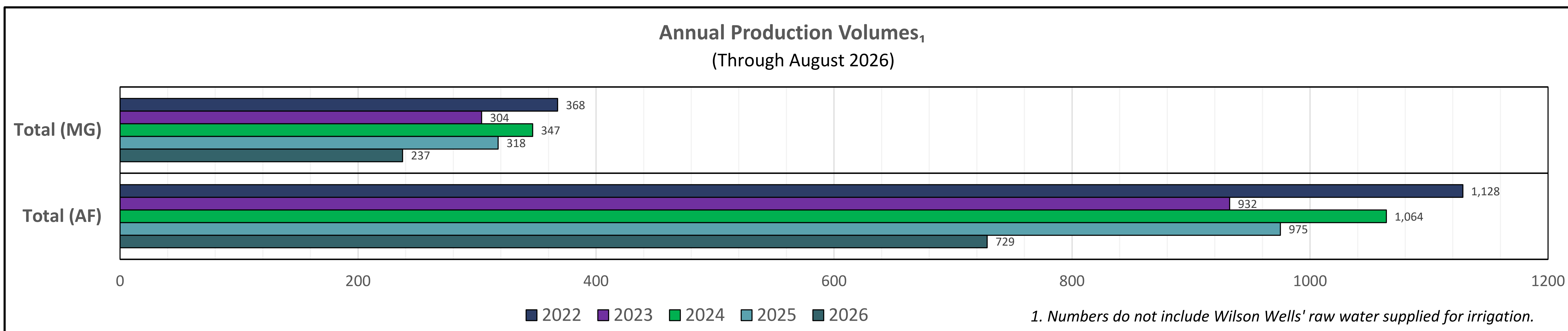
- Regulatory distribution system sampling and routine operations and maintenance activities were completed throughout the month.
- Staff worked with electrical, HVAC, and welding contractors to complete several repairs at the Buffalo Creek Booster Station, including restoration of pump controls following a power outage, TIG welding repairs to a leaking station manifold, and HVAC system repairs to support reliable facility operations.

Water Reclamation Facility

- Operations staff completed routine treatment, laboratory analyses, regulatory sampling, and preventative maintenance activities throughout August
- A new instrumentation and controls (I&C) vendor (Prime Controls) conducted a site walk of the facility and in conjunction with staff, began evaluating and prioritizing I&C improvements to support future system reliability and operational efficiency.

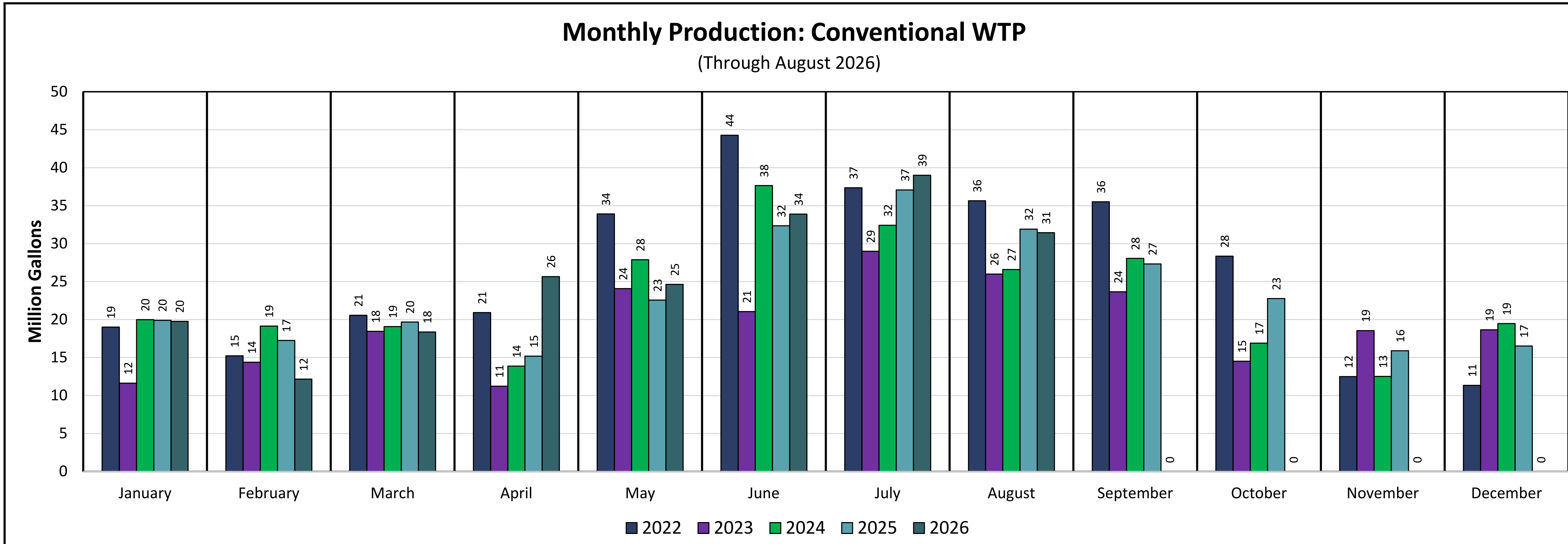
Water Treatment

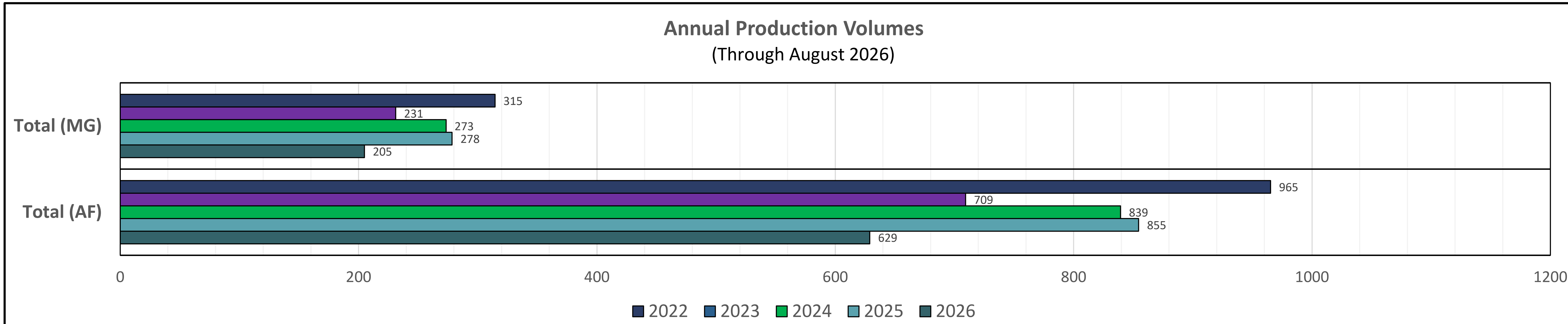




TOWN OF WELLINGTON

Water Treatment

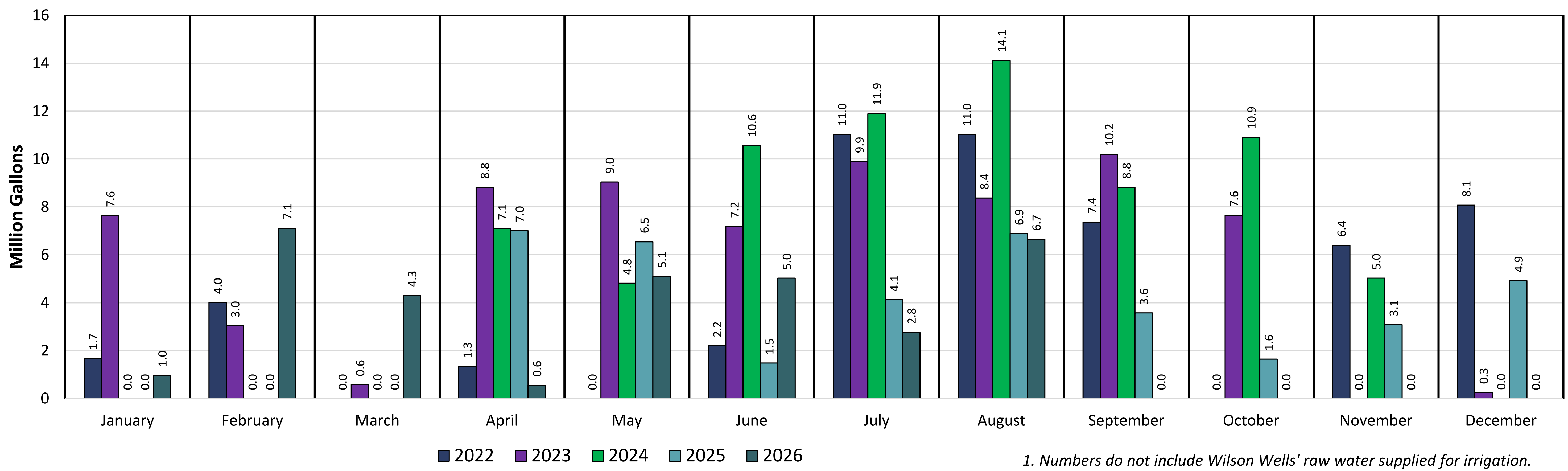




TOWN OF WELLINGTON

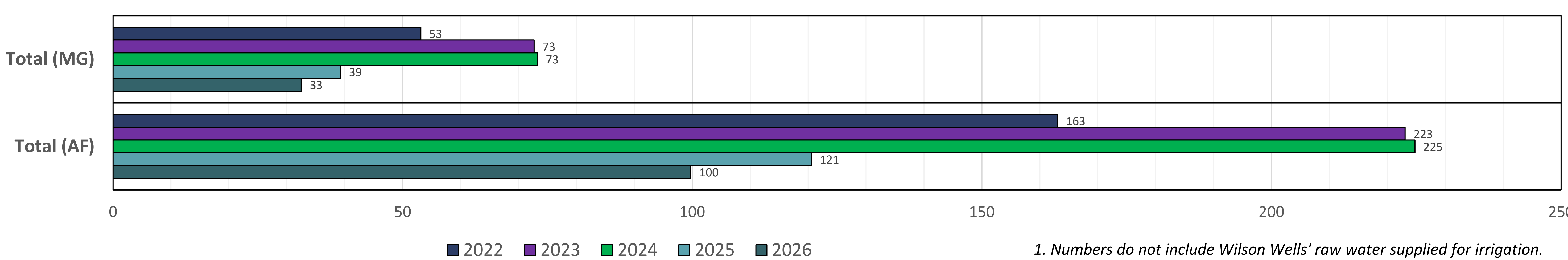
TOWN OF WELLINGTON
Water Treatment

Monthly Production: Nano Plant1
(Through August 2026)



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

Annual Production Volumes1
(Through August 2026)



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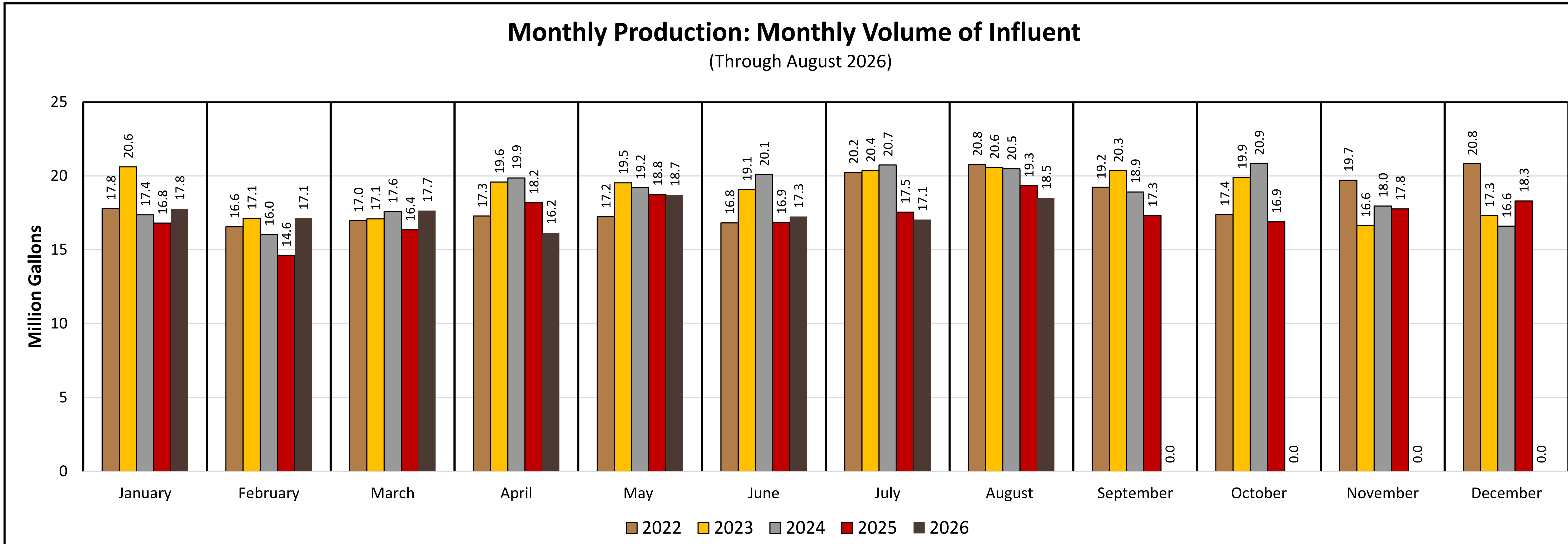
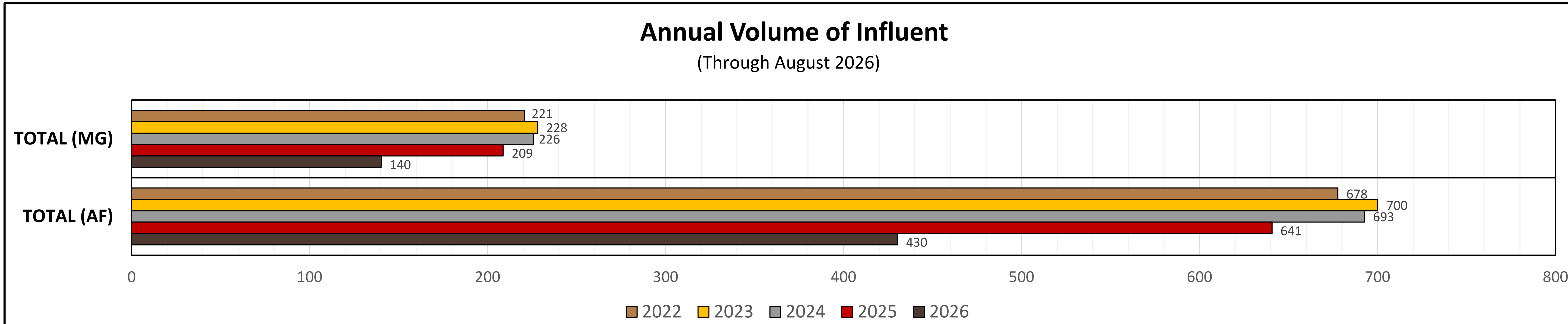
TOWN OF WELLINGTON

Water Reclamation Facility Treatment



Month	2022	2023	2024	2025	2026
January	17.8	20.6	17.4	16.8	17.8
February	16.6	17.1	16.0	14.6	17.1
March	17.0	17.1	17.6	16.4	17.7
April	17.3	19.6	19.9	18.2	16.2
May	17.2	19.5	19.2	18.8	18.7
June	16.8	19.1	20.1	16.9	17.3
July	20.2	20.4	20.7	17.5	17.1
August	20.8	20.6	20.5	19.3	18.5
September	19.2	20.3	18.9	17.3	0.0
October	17.4	19.9	20.9	16.9	0.0
November	19.7	16.6	18.0	17.8	0.0
December	20.8	17.3	16.6	18.3	0.0

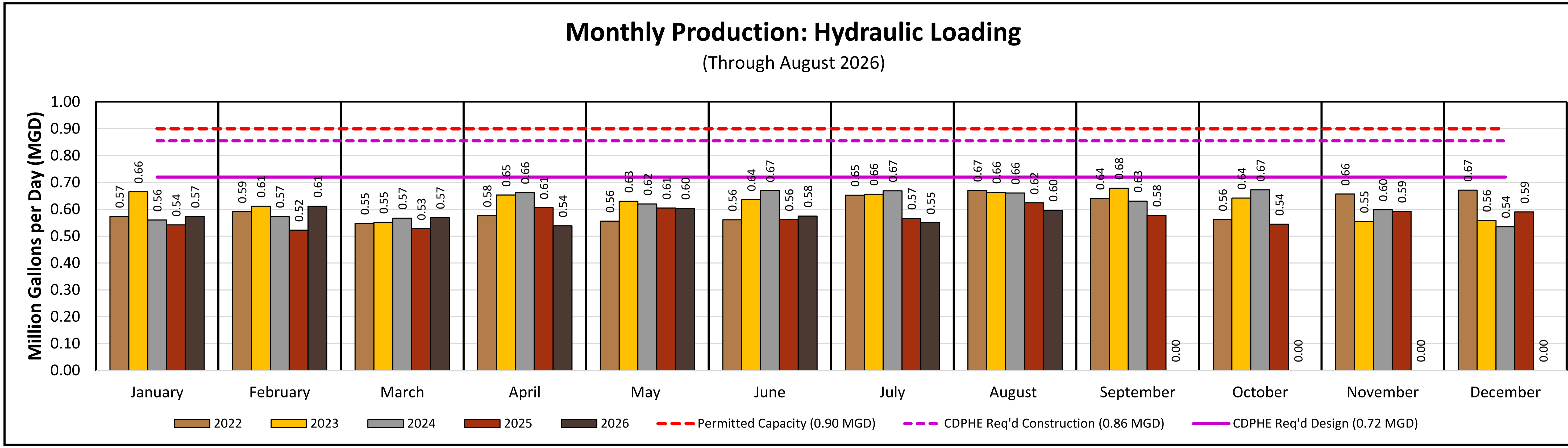


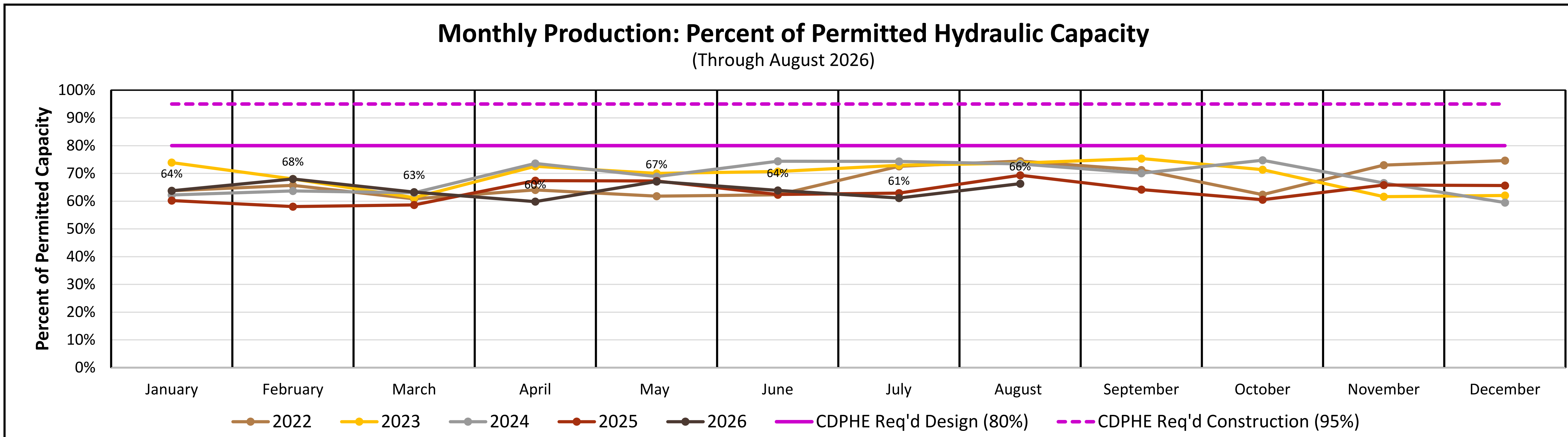
	2022	2023	2024	2025	2026
TOTAL (MG)	221	228	226	209	140
TOTAL (AF)	678	700	693	641	430

TOWN OF WELLINGTON

TOWN OF WELLINGTON

Water Reclamation Facility

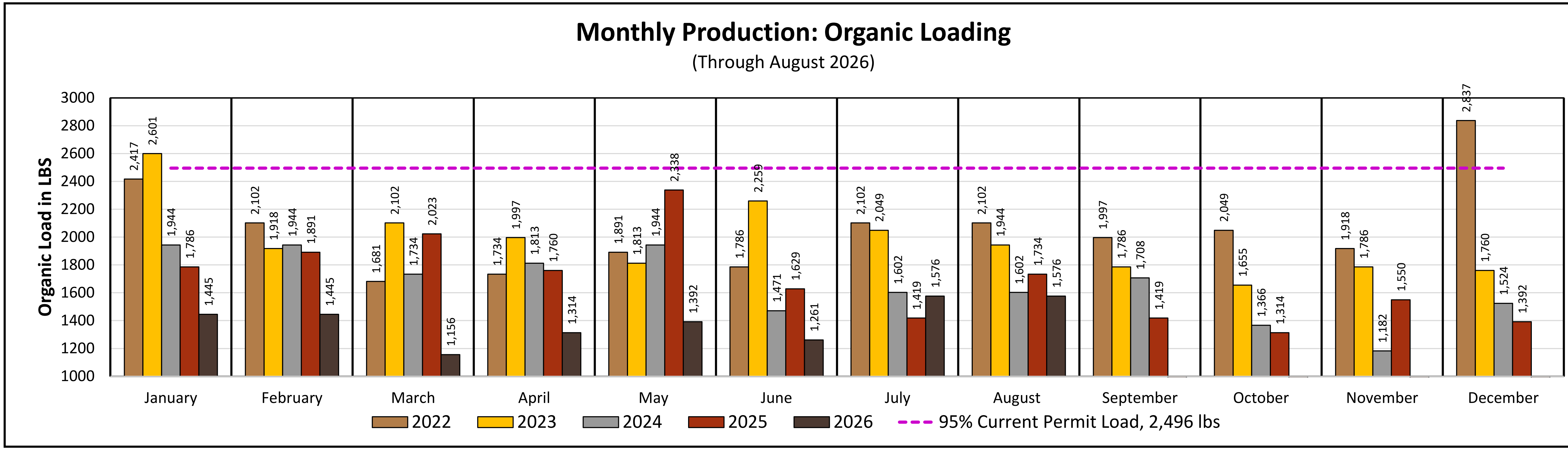


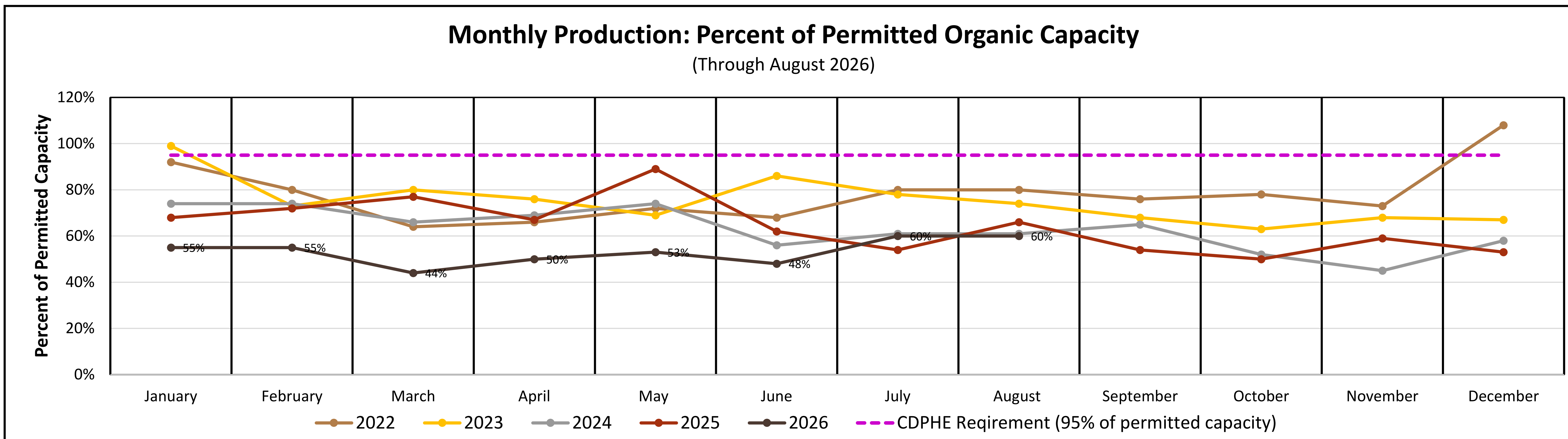


TOWN OF WELLINGTON

TOWN OF WELLINGTON

Water Reclamation Facility





Board of Trustees Meeting

Date: **September 22, 2026**
Subject: **Board of Trustees Planning Calendar**

EXECUTIVE SUMMARY

Attached is the Board of Trustees Planning Calendar.

BACKGROUND / DISCUSSION

N/A

CONNECTION WITH ADOPTED MASTER PLANS

N/A

FISCAL IMPLICATIONS

N/A

STAFF RECOMMENDATION

N/A

MOTION RECOMMENDATION

N/A

ATTACHMENTS

1. BOT Planning Calendar 2026

TOWN OF WELLINGTON

BOARD OF TRUSTEES PLANNING CALENDAR

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

September 24, 2026	Colorado Municipal League District 2 Meeting. Trustees attending: Barrett, Cannon, Moore
October 2, 2026	Budget Work Day – Boys & Girls Club
October 6, 2026	Budget BOO-nanza
October 13, 2026	Board of Trustees Regular Meeting
October 20, 2026	Board of Trustees Work Session
October 27, 2026	Board of Trustees Regular Meeting
November 10, 2026	Board of Trustees Regular Meeting
November 17, 2026	Board of Trustees Special Meeting
November 24, 2026	Regular Meeting- normally cancelled for holiday
December 8, 2026	Board of Trustees Regular Meeting
December 15, 2026	Board of Trustees Work Session
December 22, 2026	Regular Meeting – normally cancelled for holiday
January 12, 2027	Board of Trustees Regular Meeting

Future Work Session Topics

October 13 - Budget Work Session
October 27 - Utilities Rates Work Session

Other Meetings/Events

November 10 - Budget Adoption

This document is subject to change without notice

TOWN OF WELLINGTON

Board of Trustees Meeting

Date: **September 22, 2026**
Subject: **Treasurer's Report — July 2026**

EXECUTIVE SUMMARY

Attached is the Treasurer's Report for July 2026.

BACKGROUND / DISCUSSION

The Treasurer's Report for July 2026 was generated on September 8, 2026, and includes all invoices paid through Period 07 of Fiscal Year 2026. This includes invoices from prior periods that may affect previously presented Treasurer's Reports, and does not include invoices not yet received or processed which may affect Treasurer's Reports presented in the future. Under the modified accrual basis of accounting, expenditures are recorded when a liability is incurred, generally when goods or services are received, regardless of when payment is made. Revenues are recorded when they are both measurable and available to finance current-period expenditures. Governmental accounting standards permit prior-period adjustments to ensure that financial reports present a fair and accurate view of the Town's financial position and results of operations. Treasurer's Reports are management reports and are not audited financial statements.

CONNECTION WITH ADOPTED MASTER PLANS

Ensure Strong Town Operations: Communicate strategically to community audiences

FISCAL IMPLICATIONS

N/A

STAFF RECOMMENDATION

Review and retain report.

MOTION RECOMMENDATION

N/A

ATTACHMENTS

1. Treasurer's Report — July 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAX REVENUE					
201-01-3110	PROPERTY TAXES	702,864.44	2,032,917.82	2,193,245.00	160,327.18	92.7
201-01-3130	SALES TAX	243,991.85	1,587,603.98	2,773,581.00	1,185,977.02	57.2
201-01-3135	SEVERANCE TAX	.00	.00	15,000.00	15,000.00	.0
201-01-3140	USE TAX - BUILDING MATERIALS	6,011.30	102,062.40	200,010.00	97,947.60	51.0
201-01-3145	OCCUPATIONAL TAX	2.27	83.02	.00	(83.02)	.0
201-01-3315	MOTOR VEHICLE USE TAX	74,850.43	398,915.11	.00	(398,915.11)	.0
[redacted]						
	TOTAL TAX REVENUE	1,061,015.26	4,338,187.57	5,543,843.00	1,205,655.43	78.3
	BUILDING PERMITS					
201-02-3155	TOWN PLAN REVIEW FEES	1,265.00	8,475.00	15,000.00	6,525.00	56.5
201-02-3430	COUNTY TAX VENDORS FEE	105.19	1,684.70	3,000.00	1,315.30	56.2
201-02-3435	FIRE DEPT. VENDOR FEE	.00	1,480.00	1,500.00	20.00	98.7
201-02-3450	BLDG. ADMIN. FEE	851.34	11,349.99	20,000.00	8,650.01	56.8
201-02-3462	BLDG. INSPECTION FEES	9,783.69	136,766.53	250,000.00	113,233.47	54.7
	TOTAL BUILDING PERMITS	12,005.22	159,756.22	289,500.00	129,743.78	55.2
	FRANCHISE FEES					
201-03-3150	FRANCHISE FEE-COMMUNICATIONS	1.42	17,700.15	25,000.00	7,299.85	70.8
201-03-3160	FRANCHISE FEE-ELECTRICITY	61,565.50	160,837.43	199,301.00	38,463.57	80.7
201-03-3170	FRANCHISE FEE-NATURAL GAS	4,024.12	57,040.05	20,000.00	(37,040.05)	285.2
	TOTAL FRANCHISE FEES	65,591.04	235,577.63	244,301.00	8,723.37	96.4
	LICENSES & PERMITS					
201-04-3200	BUSINESS LICENSE	250.00	4,875.00	3,750.00	(1,125.00)	130.0
201-04-3210	LIQUOR LICENSE	350.00	1,605.00	3,000.00	1,395.00	53.5
201-04-3220	CONTRACTOR LICENSE	450.00	11,050.00	18,000.00	6,950.00	61.4
201-04-3250	RETAIL MARIJUANA STORE LICENSE	.00	6,500.00	3,000.00	(3,500.00)	216.7
	TOTAL LICENSES & PERMITS	1,050.00	24,030.00	27,750.00	3,720.00	86.6
	FEES FOR SERVICE					
201-05-3420	LAND USE FEES	.00	5,330.00	15,000.00	9,670.00	35.5
201-05-3465	PAYMENT CONVENIENCE FEE	555.01	4,908.59	6,499.00	1,590.41	75.5
201-05-3510	COMMUNITY CENTER USER FEES	.00	.00	3,000.00	3,000.00	.0
201-05-3520	WEED / REFUSE REMOVAL	2,178.75	12,695.92	8,000.00	(4,695.92)	158.7
	TOTAL FEES FOR SERVICE	2,733.76	22,934.51	32,499.00	9,564.49	70.6

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	FINES & PENALTIES					
201-06-3550	COURT FINES & COSTS	.00	24,453.00	12,000.00	(12,453.00)	203.8
201-06-3555	LCSO ADMINISTRATIVE FEES	100.00	680.00	1,000.00	320.00	68.0
	TOTAL FINES & PENALTIES	100.00	25,133.00	13,000.00	(12,133.00)	193.3
	CEMETERY REVENUES					
201-07-3470	CEMETERY - OPENING & CLOSING	500.00	3,400.00	3,120.00	(280.00)	109.0
201-07-3480	CEMETERY - PERPETUAL CARE	187.50	687.50	1,125.00	437.50	61.1
201-07-3490	CEMETERY - GRAVE SPACE	562.50	2,062.50	3,375.00	1,312.50	61.1
	TOTAL CEMETERY REVENUES	1,250.00	6,150.00	7,620.00	1,470.00	80.7
	MISCELLANEOUS REVENUE					
201-08-3353	GRANTS - MAIN STREET PROGRAM	.00	2,109.58	15,000.00	12,890.42	14.1
201-08-3354	GRANTS - LIBRARY	.00	5,948.00	6,000.00	52.00	99.1
201-08-3355	INVESTMENT EARNINGS - LIBRARY	.00	.00	18,220.00	18,220.00	.0
201-08-3373	LIBRARY CONTRIB./FINES/MISC.	1,684.94	5,323.89	5,000.00	(323.89)	106.5
201-08-3506	MAIN STREET DOLA MINI GRANT	.00	.00	10,000.00	10,000.00	.0
201-08-3610	INVESTMENT EARNINGS-GENERAL	23,011.10	156,168.30	305,836.00	149,667.70	51.1
201-08-3620	CARRYOUT BAG FEE	24.96	88.14	2,400.00	2,311.86	3.7
201-08-3640	COMMUNITY EVENTS	10.00	260.00	5,000.00	4,740.00	5.2
201-08-3690	MISCELLANEOUS REVENUE	.00	754.62	5,000.00	4,245.38	15.1
201-08-3910	SALE OF ASSETS	.00	224.00	500.00	276.00	44.8
201-08-3913	COMMUNITY EVENT SPONSORSHIPS	.00	1,500.00	2,500.00	1,000.00	60.0
	TOTAL MISCELLANEOUS REVENUE	24,731.00	172,376.53	375,456.00	203,079.47	45.9
	TRANSFERS					
201-09-3694	TRANS IN FROM STREET FUND	.00	.00	442,349.00	442,349.00	.0
201-09-3695	TRANS IN FROM WATER FUND	.00	.00	496,797.00	496,797.00	.0
201-09-3696	TRANS IN FROM SEWER FUND	.00	.00	465,336.00	465,336.00	.0
201-09-3697	TRANS IN FROM DRAINAGE FUND	.00	.00	134,267.00	134,267.00	.0
201-09-3698	TRANS IN FROM PARK FUND	.00	.00	256,480.00	256,480.00	.0
201-09-3739	TRANS IN FROM LTF	25,332.83	25,332.83	.00	(25,332.83)	.0
	TOTAL TRANSFERS	25,332.83	25,332.83	1,795,229.00	1,769,896.17	1.4
	TOTAL FUND REVENUE	1,193,809.11	5,009,478.29	8,329,198.00	3,319,719.71	60.1

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LEGISLATIVE					
201-11-5102	BENEFITS	71.63	541.69	910.00	368.31	59.5
201-11-5107	ELECTED OFFICIAL COMPENSATION	900.00	6,300.00	10,800.00	4,500.00	58.3
201-11-5192	COMMUNITY EVENTS	30,767.85	91,351.87	116,275.00	24,923.13	78.6
201-11-5214	OFFICE SUPPLIES	412.86	962.49	1,200.00	237.51	80.2
201-11-5321	PRINTING SERVICES	.00	300.00	300.00	.00	100.0
201-11-5335	DUES & SUBSCRIPTIONS	.00	5,649.00	5,500.00	(149.00)	102.7
201-11-5352	MUNICIPAL LEGAL SERVICES	7,814.52	27,837.69	45,000.00	17,162.31	61.9
201-11-5363	R&M COMPUTER/OFFICE EQUIPMENT	.00	4,785.27	4,800.00	14.73	99.7
201-11-5380	PROFESSIONAL DEVELOPMENT	1,898.39	11,168.66	8,000.00	(3,168.66)	139.6
201-11-5513	INSURANCE DEDUCTIBLE	.00	.00	5,000.00	5,000.00	.0
201-11-5940	CLEVELAND AVE BUSINESS SUPPORT	4,999.50	8,191.07	35,000.00	26,808.93	23.4
201-11-5951	BOARD DISCRETIONARY FUND	.00	3,858.30	15,000.00	11,141.70	25.7
201-11-5952	HARDSHIP UTILITY GRANT	900.00	14,400.00	25,000.00	10,600.00	57.6
	TOTAL LEGISLATIVE	47,764.75	175,346.04	272,785.00	97,438.96	64.3
	JUDICIAL					
201-12-5109	MAGISTRATE	750.00	4,500.00	12,000.00	7,500.00	37.5
201-12-5214	OFFICE SUPPLIES	.00	512.91	500.00	(12.91)	102.6
201-12-5356	PROFESSIONAL SERVICES	.00	43.00	.00	(43.00)	.0
201-12-5359	PROSECUTING ATTORNEY	2,223.00	13,464.44	13,000.00	(464.44)	103.6
201-12-5380	PROFESSIONAL DEVELOPMENT	.00	1,376.33	1,650.00	273.67	83.4
201-12-5381	MILEAGE REIMBURSEMENT	.00	.00	100.00	100.00	.0
201-12-5394	JURY FEES	.00	.00	1,000.00	1,000.00	.0
201-12-5498	COURT APPOINTED COUNSEL	.00	.00	1,000.00	1,000.00	.0
201-12-5499	TRANSLATOR FEES	.00	360.00	1,000.00	640.00	36.0
	TOTAL JUDICIAL	2,973.00	20,256.68	30,250.00	9,993.32	67.0
	ADMINISTRATION					
201-13-5100	WAGES & SALARIES	46,304.61	339,640.39	592,358.00	252,717.61	57.3
201-13-5102	BENEFITS	9,570.28	90,929.69	193,406.00	102,476.31	47.0
201-13-5214	OFFICE SUPPLIES	58.98	209.90	500.00	290.10	42.0
201-13-5335	DUES & SUBSCRIPTION	15.00	3,498.00	5,000.00	1,502.00	70.0
201-13-5352	LEGAL SERVICES	2,343.07	11,336.03	65,000.00	53,663.97	17.4
201-13-5356	PROFESSIONAL SERVICES	.00	29,887.80	10,000.00	(19,887.80)	298.9
201-13-5357	PROF. SERVICES - HOME RULE	.00	12,500.00	110,000.00	97,500.00	11.4
201-13-5363	R&M COMPUTER/OFFICE EQUIPMENT	.00	108.00	1,000.00	892.00	10.8
201-13-5380	PROFESSIONAL DEVELOPMENT	(47.65)	3,271.59	5,000.00	1,728.41	65.4
201-13-5381	MILEAGE REIMBURSEMENT	.00	.00	100.00	100.00	.0
201-13-5496	COMMUNICATIONS DIVISION	.00	2,648.74	9,000.00	6,351.26	29.4
201-13-5933	WELLINGTON SENIOR RESOURCE CEN	590.65	13,599.77	16,500.00	2,900.23	82.4
	TOTAL ADMINISTRATION	58,834.94	507,629.91	1,007,864.00	500,234.09	50.4

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FINANCE					
201-14-5100	WAGES & SALARIES	27,131.14	203,487.35	353,495.00	150,007.65	57.6
201-14-5102	BENEFITS	5,567.13	55,410.88	99,613.00	44,202.12	55.6
201-14-5214	OFFICE SUPPLIES	.00	124.54	1,000.00	875.46	12.5
201-14-5311	POSTAGE	1,541.99	4,599.60	4,649.00	49.40	98.9
201-14-5321	PRINTING SERVICES	.00	819.20	900.00	80.80	91.0
201-14-5335	DUES AND SUBSCRIPTIONS	349.00	944.00	1,200.00	256.00	78.7
201-14-5338	BANK SERVICE CHARGE	743.41	7,568.31	8,750.00	1,181.69	86.5
201-14-5353	ACCOUNTING & AUDITING	15,000.00	15,000.00	37,100.00	22,100.00	40.4
201-14-5356	PROFESSIONAL SERVICES	.00	4,917.21	35,000.00	30,082.79	14.1
201-14-5363	R&M COMPUTER/OFFICE EQUIP	.00	1,655.02	2,250.00	594.98	73.6
201-14-5380	PROFESSIONAL DEVELOPMENT	400.00	662.59	6,000.00	5,337.41	11.0
201-14-5381	MILEAGE REIMBURSEMENT	.00	.00	200.00	200.00	.0
201-14-5510	INSURANCE & BONDS	466.55	192,300.99	254,830.00	62,529.01	75.5
201-14-5640	PAYING AGENT FEES	.00	.00	500.00	500.00	.0
201-14-5950	DOCUMENT SHREDDING	25.00	166.00	350.00	184.00	47.4
	TOTAL FINANCE	51,224.22	487,655.69	805,837.00	318,181.31	60.5
	TOWN CLERK					
201-15-5100	WAGES & SALARIES	14,625.10	109,610.09	190,323.00	80,712.91	57.6
201-15-5102	BENEFITS	3,503.27	34,522.05	60,682.00	26,159.95	56.9
201-15-5214	OFFICE SUPPLIES	116.48	836.35	1,000.00	163.65	83.6
201-15-5331	PUBLISHING & LEGAL NOTICES	46.40	353.32	4,500.00	4,146.68	7.9
201-15-5335	DUES & SUBSCRIPTIONS	.00	48.00	500.00	452.00	9.6
201-15-5356	PROFESSIONAL SERVICES	.00	617.00	1,000.00	383.00	61.7
201-15-5363	R&M COMPUTER/OFFICE EQUIP.	.00	.00	3,500.00	3,500.00	.0
201-15-5380	PROFESSIONAL DEVELOPMENT	169.00	2,549.34	6,000.00	3,450.66	42.5
201-15-5381	MILEAGE REIMBURSEMENT	.00	.00	300.00	300.00	.0
201-15-5414	ELECTION EXPENSES	.00	38,584.35	60,000.00	21,415.65	64.3
201-15-5530	CODE REVIEW & UPDATE	.00	.00	5,900.00	5,900.00	.0
	TOTAL TOWN CLERK	18,460.25	187,120.50	333,705.00	146,584.50	56.1

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	HUMAN RESOURCES					
201-16-5100	WAGES & SALARIES	17,305.28	129,699.11	228,430.00	98,730.89	56.8
201-16-5102	BENEFITS	4,044.96	40,283.28	73,039.00	32,755.72	55.2
201-16-5103	TEMPORARY EMPLOYMENT SERVICES	.00	.00	3,000.00	3,000.00	.0
201-16-5214	OFFICE SUPPLIES	.00	48.91	350.00	301.09	14.0
201-16-5335	DUES & SUBSCRIPTIONS	.00	4,294.00	9,500.00	5,206.00	45.2
201-16-5356	PROFESSIONAL FEES	.00	612.76	5,000.00	4,387.24	12.3
201-16-5363	R&M COMPUTER/OFFICE EQUIP.	69.99	69.99	1,400.00	1,330.01	5.0
201-16-5380	PROFESSIONAL DEVELOPMENT	.00	250.00	3,500.00	3,250.00	7.1
201-16-5381	MILEAGE REIMBURSEMENT	.00	.00	100.00	100.00	.0
201-16-5580	EMPLOYEE DRUG TESTING	.00	102.00	1,000.00	898.00	10.2
201-16-5582	EMPLOYEE RELATIONS	515.89	4,214.16	8,000.00	3,785.84	52.7
201-16-5583	BACKGROUND CHECK	24.00	844.00	2,500.00	1,656.00	33.8
201-16-5948	EMPLOYEE APPAREL	.00	.00	1,000.00	1,000.00	.0
201-16-5949	EMPLOYEE ADVERTISING	210.00	380.47	2,000.00	1,619.53	19.0
	TOTAL HUMAN RESOURCES	22,170.12	180,798.68	338,819.00	158,020.32	53.4
	INFORMATION TECHNOLOGY					
201-17-5100	WAGES & SALARIES	9,333.34	69,954.27	123,040.00	53,085.73	56.9
201-17-5102	BENEFITS	2,081.23	21,263.33	36,988.00	15,724.67	57.5
201-17-5214	OFFICE SUPPLIES	.00	307.27	800.00	492.73	38.4
201-17-5345	TELEPHONE SERVICES	3,570.78	24,460.78	44,100.00	19,639.22	55.5
201-17-5356	PROFESSIONAL SERVICES	2,372.00	6,534.50	15,000.00	8,465.50	43.6
201-17-5363	R&M COMPUTER/OFFICE EQUIP.	116.65	9,251.02	12,600.00	3,348.98	73.4
201-17-5380	PROFESSIONAL DEVELOPMENT	.00	225.00	2,650.00	2,425.00	8.5
201-17-5381	MILEAGE REIMBURSEMENT	.00	.00	50.00	50.00	.0
201-17-5384	INTERNET SERVICES	2,855.68	22,173.18	32,900.00	10,726.82	67.4
201-17-5579	SOFTWARE LICENSE/SUPPORT	2,507.94	119,650.10	179,900.00	60,249.90	66.5
201-17-5585	WEBSITE MAINTENANCE	.00	16,780.61	19,600.00	2,819.39	85.6
201-17-5947	COPIER EXPENSE	1,174.34	9,132.25	14,700.00	5,567.75	62.1
	TOTAL INFORMATION TECHNOLOGY	24,011.96	299,732.31	482,328.00	182,595.69	62.1

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PLANNING AND ZONING					
201-18-5100	WAGES & SALARIES	54,582.56	409,064.07	717,944.00	308,879.93	57.0
201-18-5102	BENEFITS	11,979.32	108,705.69	198,309.00	89,603.31	54.8
201-18-5214	OFFICE SUPPLIES	.00	173.34	1,000.00	826.66	17.3
201-18-5220	ABATEMENTS & NUISANCES	.00	4,453.25	.00	(4,453.25)	.0
201-18-5231	FUEL, OIL, GREASE	169.55	670.04	750.00	79.96	89.3
201-18-5233	VEHICLE R&M	18.95	200.00	1,750.00	1,550.00	11.4
201-18-5331	RECORDING & LEGAL PUBLISHING	54.32	156.09	750.00	593.91	20.8
201-18-5335	DUES & SUBSCRIPTIONS	409.00	454.00	3,159.00	2,705.00	14.4
201-18-5350	BUILDING INSP. FEE REMITTANCE	5,935.57	83,135.77	162,000.00	78,864.23	51.3
201-18-5355	REIMBURSABLE SERVICES	2,125.00	6,365.00	15,000.00	8,635.00	42.4
201-18-5356	PROFESSIONAL SERVICES	.00	1,725.29	25,000.00	23,274.71	6.9
201-18-5363	R&M COMPUTER/OFFICE EQUIP	.00	1,563.18	1,590.00	26.82	98.3
201-18-5370	SAFETY SUPPLIES & EQUIPMENT	.00	.00	270.00	270.00	.0
201-18-5372	UNIFORMS	.00	.00	525.00	525.00	.0
201-18-5374	NOCO HUMANE	3,582.17	25,075.19	42,986.00	17,910.81	58.3
201-18-5375	PROTECTIVE INSP. EQUIPMENT	.00	.00	170.00	170.00	.0
201-18-5380	PROFESSIONAL DEVELOPMENT	112.57	3,631.76	8,337.00	4,705.24	43.6
201-18-5381	MILEAGE REIMBURSEMENT	.00	.00	300.00	300.00	.0
201-18-5579	SOFTWARE LICENSE SUPPORT	.00	1,829.00	2,309.00	480.00	79.2
	TOTAL PLANNING AND ZONING	78,969.01	647,201.67	1,182,149.00	534,947.33	54.8
	LAW ENFORCEMENT					
201-21-5364	LCSO CONTRACT	.00	1,134,164.04	2,268,328.00	1,134,163.96	50.0
	TOTAL LAW ENFORCEMENT	.00	1,134,164.04	2,268,328.00	1,134,163.96	50.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC WORKS					
201-34-5100	WAGES & SALARIES	59,167.18	443,462.37	806,929.00	363,466.63	55.0
201-34-5102	BENEFITS	12,639.88	116,734.97	220,868.00	104,133.03	52.9
201-34-5231	FUEL, OIL & GREASE	1,793.94	11,070.94	20,000.00	8,929.06	55.4
201-34-5233	R&M- MACHINERY & EQUIP. PARTS	359.05	11,823.14	49,500.00	37,676.86	23.9
201-34-5335	DUES & SUBSCRIPTIONS	.00	4,791.88	6,500.00	1,708.12	73.7
201-34-5356	PROFESSIONAL SERVICES	370.00	625.00	18,000.00	17,375.00	3.5
201-34-5363	R&M COMPUTER/OFFICE EQUIP.	7.12	4,013.27	4,000.00	(13.27)	100.3
201-34-5370	SAFETY WORKWEAR & EQUIPMENT	.00	554.98	2,000.00	1,445.02	27.8
201-34-5372	UNIFORMS	427.28	13,263.73	14,850.00	1,586.27	89.3
201-34-5380	PROFESSIONAL DEVELOPMENT	2,100.00	5,789.03	7,500.00	1,710.97	77.2
201-34-5381	MILEAGE REIMBURSEMENT	.00	345.56	500.00	154.44	69.1
201-34-5422	SMALL TOOLS	.00	.00	1,000.00	1,000.00	.0
201-34-5456	MOSQUITO CONTROL	.00	9,700.00	20,000.00	10,300.00	48.5
201-34-5579	SOFTWARE SUBSCRIPTIONS	222.00	11,811.60	12,500.00	688.40	94.5
201-34-5580	EMPLOYEE DRUG TESTING	80.85	643.40	2,750.00	2,106.60	23.4
201-34-5941	PW OFFICE SUPPLIES	1,277.22	4,674.54	7,750.00	3,075.46	60.3
201-34-5947	COPIER EXPENSE	.00	54.23	.00	(54.23)	.0
	TOTAL PUBLIC WORKS	78,444.52	639,358.64	1,194,647.00	555,288.36	53.5
	CEMETERY					
201-42-5382	GROUNDS MAINTENANCE SERVICE	287.86	287.86	5,000.00	4,712.14	5.8
201-42-5423	SAND & GRAVEL & ROAD BASE	.00	.00	5,000.00	5,000.00	.0
	TOTAL CEMETERY	287.86	287.86	10,000.00	9,712.14	2.9
	GEN. USE BLDGS. & COM. CENTERS					
201-49-5329	HOA FEES	.00	.00	1,000.00	1,000.00	.0
201-49-5341	ELECTRICITY	10.84	8,648.90	15,500.00	6,851.10	55.8
201-49-5342	WATER	366.73	1,794.78	3,500.00	1,705.22	51.3
201-49-5343	SEWER	278.04	1,322.82	2,500.00	1,177.18	52.9
201-49-5344	NATURAL GAS - HEAT	169.52	3,278.36	10,000.00	6,721.64	32.8
201-49-5346	STORM DRAINAGE	212.10	1,430.37	2,500.00	1,069.63	57.2
201-49-5367	R&M SERV./SUPPLIES - BUILDINGS	5,293.48	15,153.02	40,000.00	24,846.98	37.9
201-49-5369	JANITORIAL SERVICE	1,533.70	13,117.22	20,000.00	6,882.78	65.6
201-49-5370	GENERAL BUILDING SUPPLIES	223.23	3,330.40	6,000.00	2,669.60	55.5
201-49-5375	LEEPER CENTER SUPPLIES	208.62	629.46	1,500.00	870.54	42.0
201-49-5398	TRASH	465.40	3,267.80	5,300.00	2,032.20	61.7
201-49-5405	PARKING LOT LEASE PAYMENTS	.00	1,600.00	1,500.00	(100.00)	106.7
201-49-5508	ADA COMMUNITY IMPROVEMENTS	.00	.00	10,000.00	10,000.00	.0
201-49-5513	INSURANCE DEDUCTIBLE	.00	.00	5,000.00	5,000.00	.0
	TOTAL GEN. USE BLDGS. & COM. CENTERS	8,761.66	53,573.13	124,300.00	70,726.87	43.1

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ECONOMIC DEVELOPMENT					
201-51-5214	OFFICE SUPPLIES	.00	.00	200.00	200.00	.0
201-51-5356	PROFESSIONAL SERVICES	.00	.00	20,000.00	20,000.00	.0
201-51-5401	MARKETING SERVICES	101.35	2,101.35	5,000.00	2,898.65	42.0
201-51-5903	MSP GRANT EXPENDITURES	.00	.00	15,000.00	15,000.00	.0
201-51-5904	MSP ADMIN EXPENDITURES	284.91	2,109.58	3,000.00	890.42	70.3
	TOTAL ECONOMIC DEVELOPMENT	386.26	4,210.93	43,200.00	38,989.07	9.8
	LIBRARY					
201-55-5100	WAGES & SALARIES	29,308.89	221,300.95	373,049.00	151,748.05	59.3
201-55-5101	SEASONAL - LIBRARY	1,627.95	5,415.76	25,000.00	19,584.24	21.7
201-55-5102	BENEFITS	5,316.25	48,161.93	99,873.00	51,711.07	48.2
201-55-5214	OFFICE SUPPLIES	387.51	4,253.35	10,000.00	5,746.65	42.5
201-55-5311	POSTAGE	.00	6.72	200.00	193.28	3.4
201-55-5321	PRINTING SERVICES	.00	.00	1,000.00	1,000.00	.0
201-55-5333	DUES	.00	300.00	400.00	100.00	75.0
201-55-5337	PROGRAMS	953.26	5,592.86	10,000.00	4,407.14	55.9
201-55-5347	STORY TIME SUPPLIES	102.52	546.00	1,000.00	454.00	54.6
201-55-5363	R&M COMPUTER/OFFICE EQUIP.	.00	.00	750.00	750.00	.0
201-55-5380	PROFESSIONAL DEVELOPMENT	.00	1,290.13	3,500.00	2,209.87	36.9
201-55-5381	MILEAGE REIMBURSEMENT	.00	.00	300.00	300.00	.0
201-55-5387	SPECIAL EVENT SUPPLIES	51.75	243.74	1,000.00	756.26	24.4
201-55-5579	SOFTWARE LICENSE/SUPPORT	115.50	7,622.99	10,000.00	2,377.01	76.2
201-55-5792	MULTI MEDIA	109.22	1,152.51	3,500.00	2,347.49	32.9
201-55-5793	E-BOOKS - SUBSCRIPTION/MISC.	.00	750.00	5,500.00	4,750.00	13.6
201-55-5900	LIBRARY BOOKS	6.71	18,946.62	20,000.00	1,053.38	94.7
201-55-5901	LIBRARY SHELVING & FURNISHINGS	564.95	905.52	1,700.00	794.48	53.3
201-55-5902	COURIER SERVICE	.00	.00	2,000.00	2,000.00	.0
201-55-5903	GRANT PROGRAMS EXPENDITURES	.00	.00	6,000.00	6,000.00	.0
	TOTAL LIBRARY	38,544.51	316,489.08	574,772.00	258,282.92	55.1
	TRANSFERS-OUT					
201-56-5203	STREET FUND TRANSFER	100,000.00	100,000.00	.00	(100,000.00)	.0
	TOTAL TRANSFERS-OUT	100,000.00	100,000.00	.00	(100,000.00)	.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAPITAL OUTLAY					
201-80-5015	ADA SELF-EVALUATION & PLAN	.00	.00	80,000.00	80,000.00	.0
201-80-5070	HOUSING ACTION PLAN	.00	.00	120,000.00	120,000.00	.0
201-80-5071	HOUSING AFFORDABILITY - LOCAL	.00	.00	50,000.00	50,000.00	.0
201-80-5750	TRACT F STMWTR IMPROVEMTS	.00	.00	55,000.00	55,000.00	.0
201-80-5945	6TH STREET ELEC. UNDERGROUND	.00	.00	75,000.00	75,000.00	.0
201-80-5975	UPDATE LANDSCAPE & IRRIGATION	.00	.00	65,000.00	65,000.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	445,000.00	445,000.00	.0
	TOTAL FUND EXPENDITURES	530,833.06	4,753,825.16	9,113,984.00	4,360,158.84	52.2
	NET REVENUE OVER EXPENDITURES	662,976.05	255,653.13	(784,786.00)	(1,040,439.13)	32.6

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2026

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAX REVENUE					
203-01-3130	SALES TAX	67,082.20	436,489.89	746,257.00	309,767.11	58.5
203-01-3140	USE TAX-BUILDING MATERIALS	1,652.72	28,060.66	54,990.00	26,929.34	51.0
203-01-3312	MOTOR VEHICLE SPEC. OWNERSHIP	10,369.62	94,850.93	.00	(94,850.93)	.0
203-01-3313	MOTOR VEHICLE REGISTRATION TAX	3,335.55	28,056.03	.00	(28,056.03)	.0
203-01-3315	MOTOR VEHICLE USE TAX	20,579.10	109,676.23	857,506.00	747,829.77	12.8
203-01-3335	HIGHWAY USERS TAX	31,633.54	218,130.33	385,732.00	167,601.67	56.6
203-01-3337	ROAD & BRIDGE TAX	20,776.42	37,539.89	.00	(37,539.89)	.0
	TOTAL TAX REVENUE	155,429.15	952,803.96	2,044,485.00	1,091,681.04	46.6
	LICENSES & PERMITS					
203-04-3343	STREET CUT PERMITS	1,200.00	1,100.00	1,500.00	400.00	73.3
203-04-3350	DEVELOPER ROAD FEE ESCROW	.00	6,000.00	14,400.00	8,400.00	41.7
203-04-3376	BP ROAD IMPACT FEE	.00	45,000.00	73,636.00	28,636.00	61.1
	TOTAL LICENSES & PERMITS	1,200.00	52,100.00	89,536.00	37,436.00	58.2
	FEES FOR SERVICE					
203-05-3420	LAND USE FEES	.00	360.00	.00	(360.00)	.0
	TOTAL FEES FOR SERVICE	.00	360.00	.00	(360.00)	.0
	MISCELLANEOUS REVENUE					
203-08-3350	GRANTS	.00	.00	3,094,624.00	3,094,624.00	.0
203-08-3610	INVESTMENT EARNINGS	6,770.22	45,947.00	83,227.00	37,280.00	55.2
203-08-3690	MISCELLANEOUS REVENUE	.00	631.00	.00	(631.00)	.0
203-08-3910	SALE OF ASSETS	.00	2,482.59	1,000.00	(1,482.59)	248.3
	TOTAL MISCELLANEOUS REVENUE	6,770.22	49,060.59	3,178,851.00	3,129,790.41	1.5
	TRANSFERS					
203-09-3380	TRANSFER FROM GENERAL FUND	100,000.00	100,000.00	.00	(100,000.00)	.0
	TOTAL TRANSFERS	100,000.00	100,000.00	.00	(100,000.00)	.0
	TOTAL FUND REVENUE	263,399.37	1,154,324.55	5,312,872.00	4,158,547.45	21.7

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPERATING					
203-34-5100	WAGES & SALARIES	39,066.07	275,009.55	509,567.00	234,557.45	54.0
203-34-5102	BENEFITS	11,494.98	101,645.20	203,476.00	101,830.80	50.0
203-34-5110	ON-CALL STIPEND	600.00	4,600.00	8,600.00	4,000.00	53.5
203-34-5233	R&M- MACHINERY EQUIP. & PARTS	.00	(525.92)	.00	525.92	.0
203-34-5240	STREET PAINT, SIGNS, & PARTS	1,161.21	10,093.27	40,000.00	29,906.73	25.2
203-34-5341	ELECTRICITY FOR STREET LIGHTS	14,903.88	112,420.25	219,267.00	106,846.75	51.3
203-34-5342	WATER	144.77	442.55	1,000.00	557.45	44.3
203-34-5344	NATURAL GAS	135.72	2,866.67	8,000.00	5,133.33	35.8
203-34-5370	SAFETY WORKWEAR & EQUIPMENT	312.98	2,907.00	7,000.00	4,093.00	41.5
203-34-5397	WEED CONTROL	301.65	1,021.28	5,000.00	3,978.72	20.4
203-34-5422	SMALL TOOLS	320.85	3,321.78	9,000.00	5,678.22	36.9
203-34-5424	STREET CONSTRUCTION MATERIAL	.00	221.18	10,000.00	9,778.82	2.2
203-34-5426	WEATHER RESPONSE MANAGEMENT	.00	5,603.48	8,000.00	2,396.52	70.0
203-34-5427	SNOW MANAGEMENT MATERIALS	.00	343.35	30,000.00	29,656.65	1.1
203-34-5428	STREET MAINTENANCE	587.20	5,737.20	35,000.00	29,262.80	16.4
203-34-5458	R&M LANDSCAPE	.00	397.36	5,000.00	4,602.64	8.0
203-34-5533	EQUIPMENT RENTAL	63.03	1,190.07	3,000.00	1,809.93	39.7
203-34-5941	SAFETY & FIRST AID KITS	567.19	2,348.10	3,000.00	651.90	78.3
	TOTAL OPERATING	69,659.53	529,642.37	1,104,910.00	575,267.63	47.9
	TRANSFERS - OUT					
203-56-5000	TRANSFER TO GENERAL FUND	.00	.00	442,349.00	442,349.00	.0
	TOTAL TRANSFERS - OUT	.00	.00	442,349.00	442,349.00	.0
	CAPITAL OUTLAY					
203-80-4009	PAVEMENT STUDY	.00	.00	115,000.00	115,000.00	.0
203-80-5023	STREET AND SIDEWALK SAFETY IMP	27,337.50	27,337.50	374,850.00	347,512.50	7.3
203-80-5024	TRANSPORTATION MASTER PLAN	14,233.03	122,770.94	150,000.00	27,229.06	81.9
203-80-5062	CLEVELAND AVE IMP. - CONSTRUCT	291,147.50	618,747.61	5,529,754.00	4,911,006.39	11.2
203-80-5064	MAIN STREET ALLEY NORTH PAVING	.00	14,078.28	55,538.00	41,459.72	25.4
203-80-5070	RAILROAD IMPROVEMENTS SAGE 2ND	.00	7,401.95	7,402.00	.05	100.0
203-80-5851	NEWER SUBDIVISION SEAL COAT	.00	.00	157,500.00	157,500.00	.0
203-80-5878	USED DUMP TRUCK / SNOW PLOW	.00	60,899.00	85,000.00	24,101.00	71.7
203-80-5879	FRONT END LOADER BOXER / CLAMS	.00	.00	35,000.00	35,000.00	.0
203-80-5881	SNOW BLADE FOR LOADER	.00	.00	40,000.00	40,000.00	.0
203-80-5884	STREET REHABILITATION	.00	.00	750,000.00	750,000.00	.0
203-80-5997	CLEVELAND AVE IMP. - DESIGN	.00	121,188.28	257,341.00	136,152.72	47.1
	TOTAL CAPITAL OUTLAY	332,718.03	972,423.56	7,557,385.00	6,584,961.44	12.9
	TOTAL FUND EXPENDITURES	402,377.56	1,502,065.93	9,104,644.00	7,602,578.07	16.5

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	(138,978.19)	(347,741.38)	(3,791,772.00)	(3,444,030.62)	(9.2)

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2026

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CONTRIBUTED CAPITAL					
204-02-3444	BP RAW WATER FEE	.00	508,810.00	1,253,837.00	745,027.00	40.6
204-02-3446	TAP FEES	.00	255,392.00	407,349.00	151,957.00	62.7
	TOTAL CONTRIBUTED CAPITAL	.00	764,202.00	1,661,186.00	896,984.00	46.0
	OPERATING REVENUE					
204-03-3441	WATER SALES	613,249.65	2,825,704.23	4,925,000.00	2,099,295.77	57.4
204-03-3442	MUNICIPAL UTILITIES FEES	12,369.48	72,721.04	75,600.00	2,878.96	96.2
204-03-3443	HYDRANT WATER SALES	3,109.21	6,367.21	.00	(6,367.21)	.0
204-03-3445	RAW WATER LEASES	.00	.00	2,000.00	2,000.00	.0
204-03-3447	BULK WATER SALES	10,616.75	41,245.22	26,250.00	(14,995.22)	157.1
204-03-3448	WATER METER FEE	.00	2,250.00	.00	(2,250.00)	.0
	TOTAL OPERATING REVENUE	639,345.09	2,948,287.70	5,028,850.00	2,080,562.30	58.6
	NON-OPERATING REVENUE					
204-04-3610	INVESTMENT EARNINGS	18,445.99	125,186.12	177,188.00	52,001.88	70.7
204-04-3690	MISCELLANEOUS REVENUE	503.08	503.08	.00	(503.08)	.0
204-04-3910	SALE OF ASSETS	.00	.00	750.00	750.00	.0
	TOTAL NON-OPERATING REVENUE	18,949.07	125,689.20	177,938.00	52,248.80	70.6
	OTHER FINANCING SOURCES					
204-05-3420	LAND USE FEES	.00	610.00	.00	(610.00)	.0
	TOTAL OTHER FINANCING SOURCES	.00	610.00	.00	(610.00)	.0
	TOTAL FUND REVENUE	658,294.16	3,838,788.90	6,867,974.00	3,029,185.10	55.9

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2026

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPERATING					
204-34-5100	WAGES & SALARIES	43,180.22	321,472.56	570,246.00	248,773.44	56.4
204-34-5102	BENEFITS	12,637.50	119,865.44	220,218.00	100,352.56	54.4
204-34-5110	ON-CALL STIPEND	1,000.00	7,000.00	11,800.00	4,800.00	59.3
204-34-5221	CHEMICALS	16,916.58	129,097.73	225,000.00	95,902.27	57.4
204-34-5227	PROPANE	.00	40,897.91	60,000.00	19,102.09	68.2
204-34-5229	PERMIT AND PROGRAM FEES	2,480.94	2,480.94	3,000.00	519.06	82.7
204-34-5231	FUEL, OIL & GREASE	765.03	7,190.70	10,000.00	2,809.30	71.9
204-34-5233	R&M- MACHINERY & EQUIP. PARTS	612.72	6,749.50	19,600.00	12,850.50	34.4
204-34-5241	SHOP SUPPLIES	169.78	965.32	2,500.00	1,534.68	38.6
204-34-5321	UTILITY BILLING PRINTING	1,614.85	10,859.18	30,049.00	19,189.82	36.1
204-34-5334	WATER TESTING	2,339.50	23,621.70	20,000.00	(3,621.70)	118.1
204-34-5339	ON-LINE UTILITY BILL PAY-FEES	3,615.20	22,520.09	37,890.00	15,369.91	59.4
204-34-5341	ELECTRICITY	12,926.78	88,735.05	142,710.00	53,974.95	62.2
204-34-5345	TELEPHONE SERVICE	.00	(55.42)	800.00	855.42	(6.9)
204-34-5352	WATER RESOURCE LEGAL SERVICES	459.50	14,076.00	25,000.00	10,924.00	56.3
204-34-5353	WATER EFFICIENCY PROGRAM	.00	4,545.83	15,000.00	10,454.17	30.3
204-34-5356	PROFESSIONAL SERVICES	3,502.50	20,909.06	45,000.00	24,090.94	46.5
204-34-5363	R&M COMPUTER EQUIPMENT	.00	8,109.29	7,000.00	(1,109.29)	115.9
204-34-5370	SAFETY WORKWEAR & EQUIPMENT	.00	2,177.10	8,000.00	5,822.90	27.2
204-34-5380	PROFESSIONAL DEVELOPMENT	1,539.93	5,781.32	12,000.00	6,218.68	48.2
204-34-5381	MILEAGE REIMBURSEMENT	.00	.00	100.00	100.00	.0
204-34-5384	INTERNET SERVICE	194.85	1,363.95	1,400.00	36.05	97.4
204-34-5398	TRASH	83.85	796.95	1,330.00	533.05	59.9
204-34-5422	SMALL TOOLS	2,410.22	4,931.37	8,000.00	3,068.63	61.6
204-34-5423	CONSTRUCTION MATERIAL	.00	3,806.71	8,000.00	4,193.29	47.6
204-34-5430	DISTRIBUTION SYS EMR REPAIR	.00	.00	20,000.00	20,000.00	.0
204-34-5432	R&M NANO & WELLS	69.06	9,592.89	15,000.00	5,407.11	64.0
204-34-5433	R&M PLANT	(8,891.19)	40,402.24	60,000.00	19,597.76	67.3
204-34-5434	R&M DISTRIBUTION	4,910.30	13,995.97	60,000.00	46,004.03	23.3
204-34-5437	R&M SCADA	.00	5,640.00	30,000.00	24,360.00	18.8
204-34-5440	SLUDGE REMOVAL	.00	2,234.00	10,000.00	7,766.00	22.3
204-34-5455	LAB SUPPLIES	272.52	4,912.57	12,000.00	7,087.43	40.9
204-34-5513	INSURANCE DEDUCTIBLE	.00	5,000.00	5,000.00	.00	100.0
204-34-5533	EQUIPMENT RENTAL	.00	.00	2,500.00	2,500.00	.0
204-34-5579	SOFTWARE SUBSCRIPTIONS	.00	14,434.52	15,000.00	565.48	96.2
204-34-5593	NPIC WATER LEASE AGREEMENT	.00	10,759.00	1,500,000.00	1,489,241.00	.7
204-34-5597	RAW WATER FEES AND ASSESSMENTS	.00	17,183.00	20,000.00	2,817.00	85.9
204-34-5903	WATER METERS - NEW HOMES	.00	5,520.00	14,000.00	8,480.00	39.4
204-34-5941	SAFETY & FIRST AID KITS	102.99	1,094.89	3,000.00	1,905.11	36.5
204-34-5969	LAB EQUIPMENT	2,349.75	5,970.21	25,000.00	19,029.79	23.9
	TOTAL OPERATING	105,263.38	984,637.57	3,276,143.00	2,291,505.43	30.1
	TRANSFER					
204-56-5000	TRANSFER TO GENERAL FUND	.00	.00	496,797.00	496,797.00	.0
	TOTAL TRANSFER	.00	.00	496,797.00	496,797.00	.0

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAPITAL OUTLAY					
204-80-5013	ADVANCED METERING INFRASTRUCTU	522,757.05	522,757.05	1,300,000.00	777,242.95	40.2
204-80-5035	WATER SOURCE DEVELOPMENT PLAN	.00	.00	17,655.00	17,655.00	.0
204-80-5065	WTP ADMIN & LAB EXP. - DESIGN	36,280.00	132,845.00	132,845.00	.00	100.0
204-80-5066	WTP ADMIN & LAB EXP.-CONSTRUCT	12,555.88	12,555.88	900,000.00	887,444.12	1.4
204-80-5067	WATER PUMP STATION SWITCH	.00	.00	325,000.00	325,000.00	.0
204-80-5069	FLUORIDE/CAUSTIC INJ AUTOMATIO	191,923.00	200,155.00	222,055.00	21,900.00	90.1
204-80-5070	ALT. WATER SOURCE & PLANNING	135.00	35,816.50	75,000.00	39,183.50	47.8
204-80-5716	FLOW METER - 1 MG TANK	.00	.00	30,000.00	30,000.00	.0
204-80-5719	DISTRIB SYSTEM IMPROV MASTER	.00	47,349.91	55,000.00	7,650.09	86.1
204-80-5853	UTV W/ PLOW	.00	30,691.11	32,000.00	1,308.89	95.9
204-80-5886	WILSON WELLHOUSES IMPROVEMENTS	10,634.99	10,634.99	15,000.00	4,365.01	70.9
204-80-6013	RAW WATER PURCHASE	.00	.00	1,000,000.00	1,000,000.00	.0
	TOTAL CAPITAL OUTLAY	774,285.92	992,805.44	4,104,555.00	3,111,749.56	24.2
	DEBT SERVICE					
204-90-5630	D19AX116 LOAN PRINCIPAL (WTP)	.00	564,892.50	1,129,785.00	564,892.50	50.0
204-90-5631	D19AX116 LOAN INTEREST (WTP)	.00	96,083.12	192,166.00	96,082.88	50.0
	TOTAL DEBT SERVICE	.00	660,975.62	1,321,951.00	660,975.38	50.0
	TOTAL FUND EXPENDITURES	879,549.30	2,638,418.63	9,199,446.00	6,561,027.37	28.7
	NET REVENUE OVER EXPENDITURES	(221,255.14)	1,200,370.27	(2,331,472.00)	(3,531,842.27)	51.5

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2026

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CONTRIBUTED CAPITAL					
205-02-3350	DEVELOPER SEWER FEE ESCROW	.00	7,630.00	18,312.00	10,682.00	41.7
205-02-3446	TAP FEES	.00	286,830.00	379,126.00	92,296.00	75.7
	TOTAL CONTRIBUTED CAPITAL	.00	294,460.00	397,438.00	102,978.00	74.1
	OPERATING REVENUE					
205-03-3445	SEWER USER FEES	266,978.30	1,695,218.30	2,653,716.00	958,497.70	63.9
	TOTAL OPERATING REVENUE	266,978.30	1,695,218.30	2,653,716.00	958,497.70	63.9
	NON-OPERATING REVENUE					
205-04-3610	INVESTMENT EARNINGS	16,312.97	110,710.02	202,980.00	92,269.98	54.5
205-04-3650	BOND/LOAN PROCEEDS	.00	75,913.00	172,000.00	96,087.00	44.1
205-04-3690	MISCELLANEOUS REVENUE	.00	503.08	.00	(503.08)	.0
	TOTAL NON-OPERATING REVENUE	16,312.97	187,126.10	374,980.00	187,853.90	49.9
	SOURCE 05					
205-05-3420	LAND USE FEES	.00	928.50	.00	(928.50)	.0
	TOTAL SOURCE 05	.00	928.50	.00	(928.50)	.0
	TOTAL FUND REVENUE	283,291.27	2,177,732.90	3,426,134.00	1,248,401.10	63.6

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2026

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPERATING					
205-34-5100	WAGES & SALARIES	33,266.41	285,762.52	539,082.00	253,319.48	53.0
205-34-5102	BENEFITS	8,551.11	101,831.05	211,038.00	109,206.95	48.3
205-34-5110	ON-CALL STIPEND	800.00	6,400.00	11,800.00	5,400.00	54.2
205-34-5221	CHEMICALS	.00	12,538.79	65,000.00	52,461.21	19.3
205-34-5228	PERMIT AND PROGRAM FEES	143.76	489.11	5,000.00	4,510.89	9.8
205-34-5231	FUEL, OIL & GREASE	654.07	7,471.97	10,000.00	2,528.03	74.7
205-34-5233	R&M- MACHINERY & EQUIP. PARTS	824.20	4,242.17	35,000.00	30,757.83	12.1
205-34-5241	SHOP SUPPLIES	428.02	939.93	1,500.00	560.07	62.7
205-34-5321	UTILITY BILLING PRINTING	1,139.90	7,665.32	20,545.00	12,879.68	37.3
205-34-5339	ON-LINE UTILITY BILL PAY FEES	2,551.90	15,897.07	26,863.00	10,965.93	59.2
205-34-5341	ELECTRICITY	20,579.66	138,274.40	235,683.00	97,408.60	58.7
205-34-5342	WATER	248.93	3,285.86	4,032.00	746.14	81.5
205-34-5344	NATURAL GAS	311.79	19,586.12	60,000.00	40,413.88	32.6
205-34-5345	TELEPHONE SERVICE	.00	170.95	2,100.00	1,929.05	8.1
205-34-5356	PROFESSIONAL SERVICES	27.57	9,510.78	20,000.00	10,489.22	47.6
205-34-5363	R&M COMPUTER EQUIPMENT	.00	1,988.96	8,000.00	6,011.04	24.9
205-34-5370	SAFETY WORKWEAR & EQUIPMENT	.00	2,006.27	10,000.00	7,993.73	20.1
205-34-5380	PROFESSIONAL DEVELOPMENT	104.00	8,121.87	6,500.00	(1,621.87)	125.0
205-34-5381	MILEAGE REIMBURSEMENT	.00	.00	100.00	100.00	.0
205-34-5384	INTERNET SERVICE	184.90	1,393.40	8,000.00	6,606.60	17.4
205-34-5398	TRASH	361.20	2,408.00	3,620.00	1,212.00	66.5
205-34-5422	SMALL TOOLS	1,426.46	5,491.78	7,500.00	2,008.22	73.2
205-34-5423	CONSTRUCTION MATERIAL	.00	.00	1,000.00	1,000.00	.0
205-34-5431	R&M PUMPS	.00	453.59	25,000.00	24,546.41	1.8
205-34-5432	R&M SCADA	.00	3,475.09	18,000.00	14,524.91	19.3
205-34-5433	R&M PLANT	3,171.01	29,044.73	40,000.00	10,955.27	72.6
205-34-5434	R&M COLLECTIONS	192.85	4,027.35	15,000.00	10,972.65	26.9
205-34-5436	COLLECTION SYS EMR REPAIR	.00	.00	15,000.00	15,000.00	.0
205-34-5440	SLUDGE DISPOSAL	753.00	26,147.00	50,000.00	23,853.00	52.3
205-34-5455	LAB SUPPLIES	.00	2,681.93	7,500.00	4,818.07	35.8
205-34-5513	INSURANCE DEDUCTIBLE	.00	.00	5,000.00	5,000.00	.0
205-34-5533	EQUIPMENT RENTAL	427.01	427.01	3,000.00	2,572.99	14.2
205-34-5554	SEWER TESTING	1,833.80	16,970.90	40,000.00	23,029.10	42.4
205-34-5579	SOFTWARE SUBSCRIPTIONS & SUPP.	.00	49,030.35	45,000.00	(4,030.35)	109.0
205-34-5941	SAFETY & FIRST AID KITS	272.52	1,298.28	4,500.00	3,201.72	28.9
205-34-5969	LAB EQUIPMENT	.00	1,011.28	5,000.00	3,988.72	20.2
	TOTAL OPERATING	78,254.07	770,043.83	1,565,363.00	795,319.17	49.2
	TRANSFERS - OUT					
205-56-5000	TRANSFER TO GENERAL FUND	.00	.00	465,336.00	465,336.00	.0
	TOTAL TRANSFERS - OUT	.00	.00	465,336.00	465,336.00	.0

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAPITAL OUTLAY					
205-80-5089	VIEWPOINT LIFT STATION	.00	.00	137,500.00	137,500.00	.0
205-80-5719	SEWER OVERSIZING SAGE 2ND	.00	20,601.00	20,601.00	.00	100.0
205-80-5927	WRF EXPANSION - CONSTRUCTION	.00	273,819.02	912,000.00	638,180.98	30.0
	TOTAL CAPITAL OUTLAY	.00	294,420.02	1,070,101.00	775,680.98	27.5
	DEBT SERVICE					
205-90-5618	W22AX116 LOAN PRINCIPAL (WRF)	.00	500,283.50	1,000,567.00	500,283.50	50.0
205-90-5619	W22AX116 LOAN INTEREST (WRF)	.00	671,990.02	1,343,980.00	671,989.98	50.0
205-90-5621	W22F467 LOAN PRINCIPAL (WRF)	.00	42,064.62	84,445.00	42,380.38	49.8
205-90-5622	W22F467 LOAN INTEREST (WRF)	.00	20,907.74	41,500.00	20,592.26	50.4
	TOTAL DEBT SERVICE	.00	1,235,245.88	2,470,492.00	1,235,246.12	50.0
	TOTAL FUND EXPENDITURES	78,254.07	2,299,709.73	5,571,292.00	3,271,582.27	41.3
	NET REVENUE OVER EXPENDITURES	205,037.20	(121,976.83)	(2,145,158.00)	(2,023,181.17)	(5.7)

DRAINAGE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CONTRIBUTED CAPITAL					
207-02-3451	TOW STRM DRN BP IMPACT	.00	12,000.00	15,200.00	3,200.00	79.0
207-02-3453	AUTH STORM DRN BP IMPACT	.00	13,200.00	16,720.00	3,520.00	79.0
	TOTAL CONTRIBUTED CAPITAL	.00	25,200.00	31,920.00	6,720.00	79.0
	OPERATING REVENUE					
207-03-3449	TOW STORM DRAIN UTILITY FEES	29,280.11	187,806.95	276,000.00	88,193.05	68.1
207-03-3452	AUTH STORM DRAIN UTILITY FEES	36,114.35	252,603.52	420,000.00	167,396.48	60.1
	TOTAL OPERATING REVENUE	65,394.46	440,410.47	696,000.00	255,589.53	63.3
	FEES FOR SERVICE					
207-05-3420	LAND USE FEES	.00	680.00	.00	(680.00)	.0
	TOTAL FEES FOR SERVICE	.00	680.00	.00	(680.00)	.0
	MISCELLANEOUS REVENUE					
207-08-3364	GRANT	.00	.00	1,349,462.00	1,349,462.00	.0
207-08-3610	INVESTMENT EARNINGS	3,701.76	25,122.54	57,482.00	32,359.46	43.7
	TOTAL MISCELLANEOUS REVENUE	3,701.76	25,122.54	1,406,944.00	1,381,821.46	1.8
	TOTAL FUND REVENUE	69,096.22	491,413.01	2,134,864.00	1,643,450.99	23.0

DRAINAGE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPERATING					
207-34-5231	FUEL, OIL & GREASE	.00	.00	3,500.00	3,500.00	.0
207-34-5233	R&M- MACHINERY & EQUIP. PARTS	.00	.00	10,000.00	10,000.00	.0
207-34-5321	UTILITY BILLING PRINTING	411.63	2,768.03	7,420.00	4,651.97	37.3
207-34-5339	ON-LINE UTILITY BILL PAY-FEE	921.53	5,740.65	9,705.00	3,964.35	59.2
207-34-5341	ELECTRICITY	111.56	369.93	578.00	208.07	64.0
207-34-5356	PROFESSIONAL SERVICES	8.19	2,506.99	20,000.00	17,493.01	12.5
207-34-5459	R&M DRAINAGE FACILITIES	.00	302.00	30,000.00	29,698.00	1.0
207-34-5522	AUTHORITY UTILITIES PAYMENTS	.00	428,536.21	426,441.00	(2,095.21)	100.5
207-34-5524	AUTHORITY IMPACT FEES	.00	33,440.33	17,545.00	(15,895.33)	190.6
207-34-5533	EQUIPMENT RENTAL	.00	.00	1,500.00	1,500.00	.0
	TOTAL OPERATING	1,452.91	473,664.14	526,689.00	53,024.86	89.9
	TRANSFERS - OUT					
207-56-5000	TRANSFER TO GENERAL FUND	.00	.00	134,267.00	134,267.00	.0
	TOTAL TRANSFERS - OUT	.00	.00	134,267.00	134,267.00	.0
	CAPITAL OUTLAY					
207-80-4065	B-DAMS IMPROVEMENT	.00	93,534.00	93,534.00	.00	100.0
207-80-5028	OUTFALL FOR CLEVELAND AVE IMP	.00	.00	1,505,045.00	1,505,045.00	.0
207-80-5125	REGIONAL DRAINAGE IMPROVEMENTS	.00	.00	475,000.00	475,000.00	.0
207-80-5126	STORM DRAIN & PAN REPLACEMENT	.00	.00	61,500.00	61,500.00	.0
207-80-5884	STREET REHABILITATION	.00	.00	90,000.00	90,000.00	.0
	TOTAL CAPITAL OUTLAY	.00	93,534.00	2,225,079.00	2,131,545.00	4.2
	TOTAL FUND EXPENDITURES	1,452.91	567,198.14	2,886,035.00	2,318,836.86	19.7
	NET REVENUE OVER EXPENDITURES	67,643.31	(75,785.13)	(751,171.00)	(675,385.87)	(10.1)

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2026

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MISCELLANEOUS REVENUE					
209-08-3610	INVESTMENT EARNINGS	2,769.92	19,891.18	32,876.00	12,984.82	60.5
209-08-3701	LOTTERY RECEIPTS	.00	113,722.17	360,000.00	246,277.83	31.6
	TOTAL MISCELLANEOUS REVENUE	2,769.92	133,613.35	392,876.00	259,262.65	34.0
	TOTAL FUND REVENUE	2,769.92	133,613.35	392,876.00	259,262.65	34.0

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATIVE					
209-15-5936	TRANSFER TO PARK FUND	.00	239,399.60	.00	(239,399.60)	.0
	TOTAL ADMINISTRATIVE	.00	239,399.60	.00	(239,399.60)	.0
	TOTAL FUND EXPENDITURES	.00	239,399.60	.00	(239,399.60)	.0
	NET REVENUE OVER EXPENDITURES	2,769.92	(105,786.25)	392,876.00	498,662.25	(26.9)

PARK FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAX REVENUE					
210-01-3130	SALES TAX	54,895.42	357,193.04	635,572.00	278,378.96	56.2
210-01-3140	USE TAX BUILDING MATERIALS	1,352.47	22,962.85	45,000.00	22,037.15	51.0
210-01-3315	MOTOR VEHICLE USE TAX	16,840.50	89,751.41	143,724.00	53,972.59	62.5
210-01-3700	OPEN SPACE SALES TAX	38,596.49	244,343.39	405,000.00	160,656.61	60.3
	TOTAL TAX REVENUE	111,684.88	714,250.69	1,229,296.00	515,045.31	58.1
	BUILDING PERMITS					
210-02-3381	TRAIL IMPACT FEE	.00	13,500.00	17,100.00	3,600.00	79.0
210-02-3620	BP PARK IMPACT FEE	.00	30,000.00	38,000.00	8,000.00	79.0
	TOTAL BUILDING PERMITS	.00	43,500.00	55,100.00	11,600.00	79.0
	RECREATION PROGRAM FEES					
210-05-3174	FIELD & BUILDING RENTALS	810.00	5,690.00	6,000.00	310.00	94.8
210-05-3175	RECREATION FEES	18,156.57	73,021.45	118,374.00	45,352.55	61.7
210-05-3177	BATTING CAGES FEES/SALES	1,051.01	3,279.01	2,000.00	(1,279.01)	164.0
210-05-3178	CARD PROCESSING FEE RECOVERY	303.81	1,777.69	2,000.00	222.31	88.9
	TOTAL RECREATION PROGRAM FEES	20,321.39	83,768.15	128,374.00	44,605.85	65.3
	MISCELLANEOUS REVENUE					
210-08-3190	WCP VETERANS MEMORIAL PLAZA	35.00	145.50	.00	(145.50)	.0
210-08-3610	INVESTMENT EARNINGS	9,849.75	66,541.12	120,198.00	53,656.88	55.4
210-08-3690	MISCELLANEOUS REVENUE	.00	4,500.00	.00	(4,500.00)	.0
210-08-3910	SALE OF ASSETS	.00	1.00	1,000.00	999.00	.1
210-08-3913	PARKS & REC SPONSORSHIPS	.00	200.00	500.00	300.00	40.0
	TOTAL MISCELLANEOUS REVENUE	9,884.75	71,387.62	121,698.00	50,310.38	58.7
	TRANSFERS					
210-09-3800	TRANSFERS FROM CTF	.00	239,399.60	.00	(239,399.60)	.0
	TOTAL TRANSFERS	.00	239,399.60	.00	(239,399.60)	.0
	TOTAL FUND REVENUE	141,891.02	1,152,306.06	1,534,468.00	382,161.94	75.1

PARK FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPERATING					
210-34-5100	WAGES & SALARIES	26,715.63	179,577.71	297,237.00	117,659.29	60.4
210-34-5101	SEASONALS - PARKS & REC	10,639.58	51,442.07	118,000.00	66,557.93	43.6
210-34-5102	BENEFITS	8,571.13	76,379.08	125,574.00	49,194.92	60.8
210-34-5110	ON-CALL STIPEND	400.00	3,400.00	5,200.00	1,800.00	65.4
210-34-5111	VANDALISM	.00	743.43	10,000.00	9,256.57	7.4
210-34-5112	HORTICULTURE	.00	131.22	3,000.00	2,868.78	4.4
210-34-5221	POND CHEMICALS	391.80	783.60	3,100.00	2,316.40	25.3
210-34-5231	FUEL, OIL & GREASE	2,336.94	11,058.66	15,000.00	3,941.34	73.7
210-34-5233	R&M- MACHINERY & EQUIP. PARTS	5,342.63	10,317.49	24,000.00	13,682.51	43.0
210-34-5237	IRRIG. SYS. SUPPLIES/REPAIRS	4,743.15	24,744.74	41,000.00	16,255.26	60.4
210-34-5239	WELLS & WELL HOUSES	1,770.93	4,720.93	10,000.00	5,279.07	47.2
210-34-5241	SHOP SUPPLIES	66.43	66.43	2,000.00	1,933.57	3.3
210-34-5251	TREE CARE	.00	24,300.00	45,000.00	20,700.00	54.0
210-34-5254	R&M PARKS & PLAYGROUND	19,636.22	35,198.62	32,000.00	(3,198.62)	110.0
210-34-5256	SPLASH PAD CHEMICALS	505.36	1,554.11	1,600.00	45.89	97.1
210-34-5329	HOA FEES	86.00	2,423.00	.00	(2,423.00)	.0
210-34-5341	IRRIGATION ELECTRICITY	395.94	5,026.81	7,000.00	1,973.19	71.8
210-34-5342	WATER	9,967.73	22,642.70	40,000.00	17,357.30	56.6
210-34-5343	SEWER	765.35	1,511.75	1,800.00	288.25	84.0
210-34-5344	NATURAL GAS	80.42	2,008.19	4,500.00	2,491.81	44.6
210-34-5346	STORM DRAINAGE	317.96	2,091.85	3,500.00	1,408.15	59.8
210-34-5356	PROFESSIONAL SERVICES	.00	85.00	.00	(85.00)	.0
210-34-5365	TOILET RENTAL	2,550.00	17,850.00	30,750.00	12,900.00	58.1
210-34-5366	SERVICES - PARKS & LAWN CARE	14,261.50	28,501.50	50,000.00	21,498.50	57.0
210-34-5370	SAFETY WORKWEAR & EQUIPMENT	.00	155.00	1,500.00	1,345.00	10.3
210-34-5372	UNIFORMS	.00	406.04	2,750.00	2,343.96	14.8
210-34-5380	PROFESSIONAL DEVELOPMENT	174.00	1,348.75	5,500.00	4,151.25	24.5
210-34-5381	MILEAGE REIMBURSEMENT	.00	.00	100.00	100.00	.0
210-34-5397	WEED CONTROL	.00	.00	600.00	600.00	.0
210-34-5422	SMALL TOOLS	.00	11,430.41	11,000.00	(430.41)	103.9
210-34-5423	SAND, GRAVEL, MULCH, SEED	.00	8,697.50	11,000.00	2,302.50	79.1
210-34-5513	INSURANCE DEDUCTIBLE	.00	.00	5,000.00	5,000.00	.0
210-34-5533	EQUIPMENT RENTAL	.00	825.29	3,000.00	2,174.71	27.5
210-34-5941	SAFETY & FIRST AID KITS	257.86	1,660.38	4,000.00	2,339.62	41.5
210-34-5942	MINOR PARK IMPROVEMENTS	8,937.60	27,399.51	65,000.00	37,600.49	42.2
	TOTAL OPERATING	118,914.16	558,481.77	979,711.00	421,229.23	57.0

PARK FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	RECREATION					
210-51-5100	WAGES & SALARIES	19,047.70	160,493.64	293,687.00	133,193.36	54.7
210-51-5102	BENEFITS	5,485.36	63,114.55	118,878.00	55,763.45	53.1
210-51-5110	ON-CALL STIPEND	200.00	2,400.00	5,200.00	2,800.00	46.2
210-51-5130	START SMART BASEBALL	.00	.00	1,000.00	1,000.00	.0
210-51-5131	START SMART BASKETBALL	.00	.00	750.00	750.00	.0
210-51-5132	START SMART FLAG FOOTBALL	.00	.00	1,050.00	1,050.00	.0
210-51-5133	START SMART SOCCER	.00	.00	2,000.00	2,000.00	.0
210-51-5135	YOUTH SPORTS APPAREL	.00	5,056.21	5,300.00	243.79	95.4
210-51-5140	YOUTH SOCCER	.00	2,019.95	3,500.00	1,480.05	57.7
210-51-5142	YOUTH FOOTBALL	9.99	29.98	1,500.00	1,470.02	2.0
210-51-5144	YOUTH BASEBALL	855.45	1,432.35	8,000.00	6,567.65	17.9
210-51-5145	YOUTH SOFTBALL	1,378.14	1,557.69	8,000.00	6,442.31	19.5
210-51-5146	YOUTH BASKETBALL	.00	.00	1,050.00	1,050.00	.0
210-51-5148	YOUTH VOLLEYBALL	.00	179.80	3,000.00	2,820.20	6.0
210-51-5149	YOUTH TENNIS	.00	.00	600.00	600.00	.0
210-51-5155	EXTERNAL PROGRAMMING SUBSIDY	.00	405.00	4,000.00	3,595.00	10.1
210-51-5156	SENIOR PROGRAMS	.00	.00	2,000.00	2,000.00	.0
210-51-5157	ADULT BASKETBALL	.00	.00	800.00	800.00	.0
210-51-5158	ADULT KICKBALL	.00	.00	500.00	500.00	.0
210-51-5161	ADULT TENNIS	.00	.00	500.00	500.00	.0
210-51-5162	ADULT SOFTBALL	.00	171.86	4,500.00	4,328.14	3.8
210-51-5164	ADULT VOLLEYBALL	.00	330.47	1,000.00	669.53	33.1
210-51-5165	NCSO REFEREES ADMIN FEE	625.00	4,375.00	8,000.00	3,625.00	54.7
210-51-5166	INSTRUCTOR/OFFICIAL FEES	1,170.00	9,502.00	30,000.00	20,498.00	31.7
210-51-5168	COMPUTER EQUIP./SOFTWARE	1,728.07	11,954.93	18,000.00	6,045.07	66.4
210-51-5181	REC. PROG. SUPPLIES/EXP.	1,019.98	8,458.68	16,000.00	7,541.32	52.9
210-51-5183	BATTING CAGES - MAINT. & OPER.	517.00	4,778.49	11,000.00	6,221.51	43.4
210-51-5185	BALL FIELD/CAGE ELECTRICITY	3,889.12	16,256.26	20,000.00	3,743.74	81.3
210-51-5186	INFIELD MIX	2,770.20	2,770.20	10,000.00	7,229.80	27.7
210-51-5190	YOGA CLASSES	.00	.00	500.00	500.00	.0
210-51-5193	ZUMBA CLASSES	.00	.00	500.00	500.00	.0
210-51-5223	OPERATING SUPPLIES	387.84	458.81	2,000.00	1,541.19	22.9
210-51-5335	DUES & SUBSCRIPTIONS	.00	1,775.00	3,000.00	1,225.00	59.2
210-51-5372	STAFF UNIFORMS	.00	.00	3,250.00	3,250.00	.0
210-51-5380	PROFESSIONAL DEVELOPMENT	.00	99.80	5,000.00	4,900.20	2.0
210-51-5392	GYM RENTAL	.00	7,539.75	14,000.00	6,460.25	53.9
210-51-5401	MARKETING SERVICES	125.00	7,164.72	11,000.00	3,835.28	65.1
210-51-5513	INSURANCE DEDUCTIBLE	.00	.00	5,000.00	5,000.00	.0
	TOTAL RECREATION	39,208.85	312,325.14	624,065.00	311,739.86	50.1
	TRANSFERS - OUT					
210-56-5000	TRANSFER TO GENERAL FUND	.00	.00	256,480.00	256,480.00	.0
	TOTAL TRANSFERS - OUT	.00	.00	256,480.00	256,480.00	.0

PARK FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAPITAL OUTLAY					
210-80-5465	MOWER REPLACEMENT	.00	29,638.00	30,000.00	362.00	98.8
210-80-5721	PARKS MASTER PLAN	.00	124,658.00	149,054.00	24,396.00	83.6
210-80-5730	CENTENNIAL PARK EXPANSIONS	1,397.00	328,454.10	450,000.00	121,545.90	73.0
210-80-5853	UTV REPLACEMENT	.00	54,731.10	55,000.00	268.90	99.5
210-80-5950	PAVE EXISTING TRAILS	.00	5,010.25	10,000.00	4,989.75	50.1
	TOTAL CAPITAL OUTLAY	1,397.00	542,491.45	694,054.00	151,562.55	78.2
	TOTAL FUND EXPENDITURES	159,520.01	1,413,298.36	2,554,310.00	1,141,011.64	55.3
	NET REVENUE OVER EXPENDITURES	(17,628.99)	(260,992.30)	(1,019,842.00)	(758,849.70)	(25.6)

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2026

LIBRARY TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	BUILDING PERMITS					
255-02-3372	LIBRARY IMPACT FEES	.00	7,500.00	9,500.00	2,000.00	79.0
	TOTAL BUILDING PERMITS	.00	7,500.00	9,500.00	2,000.00	79.0
	MISCELLANEOUS REVENUE					
255-08-3355	INVESTMENT EARNINGS - LIBRARY	1,638.56	11,120.24	.00	(11,120.24)	.0
	TOTAL MISCELLANEOUS REVENUE	1,638.56	11,120.24	.00	(11,120.24)	.0
	TOTAL FUND REVENUE	1,638.56	18,620.24	9,500.00	(9,120.24)	196.0

LIBRARY TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TRANSFERS-OUT					
255-56-5739	TRANSFER TO GENERAL FUND	25,332.83	25,332.83	.00	(25,332.83)	.0
	TOTAL TRANSFERS-OUT	25,332.83	25,332.83	.00	(25,332.83)	.0
	TOTAL FUND EXPENDITURES	25,332.83	25,332.83	.00	(25,332.83)	.0
	NET REVENUE OVER EXPENDITURES	(23,694.27)	(6,712.59)	9,500.00	16,212.59	(70.7)

TOWN OF WELLINGTON

Board of Trustees Meeting

Date: **September 22, 2026**
Subject: **Report of Expenses — July 2026**

EXECUTIVE SUMMARY

Attached is the Report of Expenses for July 2026.

BACKGROUND / DISCUSSION

The Report of Expenses for July 2026 was generated on September 8, 2026, and reflects expenses incurred between July 1 and July 31, 2026, regardless of the fiscal period for which the expenses were recorded. The report is intended to present a summary of operational activity for the month.

CONNECTION WITH ADOPTED MASTER PLANS

Ensure Strong Town Operations: Communicate strategically to community audiences

FISCAL IMPLICATIONS

N/A

STAFF RECOMMENDATION

Review and retain report.

MOTION RECOMMENDATION

N/A

ATTACHMENTS

1. Report of Expenses — July 2026

Report Criteria:

Journal Code.Journal code = "CD","cdc","cda"

Transaction.Amount >0

Check Number	Payee or Description	Date	Amount
1	Paysafe Merchant Coaches Refunds	07/31/2026	200.00
74030	AMAZON	07/02/2026	2,285.51
74031	CHARLES WESLEY TUCKER/TUCKER MB LLC	07/02/2026	1,000.00
74032	CHRIS WIEDEMAN	07/02/2026	750.00
74033	THOMPSON SAFETY LLC	07/02/2026	189.98
74034	TOWN OF WELLINGTON	07/02/2026	300.00
74035	BUSINESS CARD FACTORY OF COLORADO	07/06/2026	445.11
74036	CEM SALES & SERVICE, INC.	07/06/2026	2,950.00
74037	CHRISTOPHER CONRAD	07/06/2026	700.00
74038	DIETZE AND DAVIS, PC	07/06/2026	5,251.18
74039	HERITAGE LANDSCAPE SUPPLY GROUP, INC	07/06/2026	3,054.98
74040	J-U-B ENGINEERS	07/06/2026	48,885.97
74041	LOVELAND BARRICADE, LLC	07/06/2026	643.00
74042	LOVELAND STEAM LAUNDRY	07/06/2026	62.84
74043	NORTHERN COLORADO LANDSCAPES	07/06/2026	925.00
74044	O'REILLY AUTO PARTS	07/06/2026	124.09
74045	OTOWI GROUP	07/06/2026	25,000.00
74046	POUDRE VALLEY CO-OP	07/06/2026	328.24
74047	SUNBELT RENTALS, INC.	07/06/2026	618.09
74048	TDS	07/06/2026	46.95
74049	T-MOBILE	07/06/2026	383.60
74050	ASHLEY WOODWARD	07/09/2026	250.00
74051	AIRGAS USA, LLC	07/09/2026	428.20
74052	AMAZON	07/09/2026	7,233.18
74053	ATLAS COPCO COMPRESSORS LLC	07/09/2026	4,023.20
74054	BERRY, DUNN, MCNEIL & PARKER, LLC	07/09/2026	11,516.00
74055	BUFFALO BRAND SEED	07/09/2026	4,800.00
74056	BUFFALO CREEK SUBDIVISION AT WELLINGTON	07/09/2026	1,259.34
74057	CEM SALES & SERVICE, INC.	07/09/2026	723.36
74058	COLORADO ANALYTICAL LABORATORY	07/09/2026	664.00
74059	COMCAST	07/09/2026	2,808.73
74060	Dumpster Diverz LLC	07/09/2026	2,500.00
74061	E-470	07/09/2026	113.10
74062	Employers Council	07/09/2026	96.00
74063	E-Z POUR READY MIX	07/09/2026	630.00
74064	FOLEY	07/09/2026	99.00
74065	FUZION FIELD SERVICES LLC	07/09/2026	2,550.00
74066	GENERAL AIR SERVICE AND SUPPLY	07/09/2026	7,476.84
74067	GRAINGER	07/09/2026	310.14
74068	GUIRY'S INC	07/09/2026	2,014.10
74069	Harvest Village Single-Family Homeowners	07/09/2026	86.00
74070	INVENTIVE EXPLORERS LLC	07/09/2026	470.00
74071	VISTABEAM INTERNET	07/09/2026	129.90
74072	JASON PASTUCH	07/09/2026	3,990.00
74073	KELLY SUPPLY COMPANY	07/09/2026	37.58
74074	KINGS 111 OF AMERICA LLC	07/09/2026	49.91
74075	L.C. SALES TAX ADMINISTRATOR	07/09/2026	7,506.05
74076	LAW OFFICE OF AVI S. ROCKLIN, LLC	07/09/2026	2,080.50
74077	MATHIAS LOCK AND KEY, INC	07/09/2026	63.00
74078	MGS INCORPORATED	07/09/2026	86.70
74079	MOSES, WITTEMYER, HARRISON & WOODRUFF	07/09/2026	182.50
74080	NOCO HUMANE	07/09/2026	3,582.17
74081	NORTHERN COLORADO SPORTS OFFICIALS	07/09/2026	1,690.00
74082	PLOWOPS, INC.	07/09/2026	222.00
74083	POLAR GAS INC	07/09/2026	1,498.19

Check Number	Payee or Description	Date	Amount
74084	PVS DX, INC	07/09/2026	12,553.85
74085	ROCKFAN ENTERTAINMENT	07/09/2026	7,141.00
74086	SAFEBUILT LLC	07/09/2026	10,683.06
74087	SAGE DISPOSAL, LLC	07/09/2026	910.45
74088	SMART DOCUMENT MANAGEMENT, LLC	07/09/2026	25.00
74089	THOMPSON SAFETY LLC	07/09/2026	309.98
74090	TOWN OF WELLINGTON	07/09/2026	6,613.20
74091	TROPHY CREATIVE LLC	07/09/2026	28.50
74092	UNCC	07/09/2026	383.95
74093	UNITED MAILING	07/09/2026	3,087.82
74094	USA TODAY MEDIA CORP fka GANNETT MEDIA	07/09/2026	79.72
74095	WAGNER EQUIPMENT CO.	07/09/2026	205.63
74096	WELD CNTY DEPT PUBLIC HEALTH ENVIRONMENT	07/09/2026	250.00
74097	Williams Scotsman, INC	07/09/2026	1,684.07
74098	LOWREY MOYER	07/13/2026	739.14
74099	AMAZON	07/14/2026	376.53
74100	BRYAN EHRLICH	07/14/2026	11,246.00
74101	CHALLENGER TEAMWEAR LLC	07/14/2026	5,056.21
74102	CINTAS	07/14/2026	135.00
74103	CITY OF FORT COLLINS	07/14/2026	4,500.00
74104	COLORADO ANALYTICAL LABORATORY	07/14/2026	796.00
74105	CORE & MAIN LP	07/14/2026	2,076.77
74106	EVERSPOT, INC	07/14/2026	4,162.50
74107	GENUINE PARTS COMPANY	07/14/2026	15.96
74108	GOBLE SAMPSON ASSOICATES INC	07/14/2026	2,603.00
74109	GOVCONNECTION, INC.	07/14/2026	17,332.60
74110	LOVELAND STEAM LAUNDRY	07/14/2026	72.27
74111	NOBLEMAN ELECTRICAL CONTRACTING, LLC	07/14/2026	347.00
74112	O'REILLY AUTO PARTS	07/14/2026	179.99
74113	PRIME CONTROLS, LP	07/14/2026	3,480.00
74114	THOMPSON SAFETY LLC	07/14/2026	229.98
74115	UNIVAR SOLUTIONS	07/14/2026	3,672.00
74116	WESTWATER RESEARCH LLC	07/14/2026	1,785.00
74117	WHITE CAP CONST. SUPPLY	07/14/2026	312.98
74118	PATTY LUNDY	07/21/2026	1,253.79
74119	ABLAO LAW LLC	07/22/2026	1,500.00
74120	ABSOLUTE GRAPHICS, INC	07/22/2026	1,064.58
74121	AED EVERYWHERE	07/22/2026	130.00
74122	ALL COPY PRODUCTS, INC.	07/22/2026	1,174.34
74123	AMAZON	07/22/2026	2,166.48
74124	ANKORED INC.	07/22/2026	19.95
74125	APi GROUP LIFE SAFETY USA LLC	07/22/2026	1,440.00
74126	BERRY, DUNN, MCNEIL & PARKER, LLC	07/22/2026	13,819.00
74127	CEM SALES & SERVICE, INC.	07/22/2026	609.58
74128	COLORADO ANALYTICAL LABORATORY	07/22/2026	857.00
74129	CONNELL RESOURCES, INC.	07/22/2026	604.80
74130	CORE & MAIN LP	07/22/2026	509,738.49
74131	CASCADE INDUSTRIES LIMITED	07/22/2026	263.83
74132	FUZION FIELD SERVICES LLC	07/22/2026	2,550.00
74133	GENERAL AIR SERVICE AND SUPPLY	07/22/2026	28.20
74134	GOVCONNECTION, INC.	07/22/2026	101.27
74135	HERITAGE LANDSCAPE SUPPLY GROUP, INC	07/22/2026	2,685.30
74136	HOLLAND & HART	07/22/2026	13,416.00
74137	INGRAM LIBRARY SERVICES	07/22/2026	2,965.12
74138	JULIA SETSUKO MISAWA-IWAI	07/22/2026	800.00
74139	LARIMER COUNTY SHERIFF	07/22/2026	567,082.02
74140	LYONS GADDIS, PC	07/22/2026	1,440.50
74141	MAC EQUIPMENT, INC	07/22/2026	1,695.35

Check Number	Payee or Description	Date	Amount
74142	McDonald Farms Enterprises	07/22/2026	3,009.00
74143	MOLTZ CONSTRUCTION, INC	07/22/2026	182,326.85
74144	ELEVATION RECREATION SERVICES LLC	07/22/2026	1,267.00
74145	NORTHERN COLORADO SPORTS OFFICIALS	07/22/2026	1,390.00
74146	O'REILLY AUTO PARTS	07/22/2026	529.77
74147	PURCELL TIRE & RUBBER COMPANY	07/22/2026	288.00
74148	ROCKFAN ENTERTAINMENT	07/22/2026	3,077.00
74149	BARTLETT TREE EXPERTS	07/22/2026	3,360.00
74150	THOMPSON SAFETY LLC	07/22/2026	379.96
74151	TIMBER LINE ELECTRIC & CONTROL CORP.	07/22/2026	1,043.63
74152	TROPHY CREATIVE LLC	07/22/2026	26.00
74153	UNIVAR SOLUTIONS	07/22/2026	13,066.17
74154	WELLINGTON CO MAIN STREET PROGRAM	07/22/2026	400.00
74155	WICKHAM TRACTOR CO	07/22/2026	1,475.66
74156	CAITLIN MORRIS	07/28/2026	284.91
74157	ELIZABETH MAGARGEL	07/28/2026	112.57
74158	MARY ANN CASTANEDA	07/28/2026	150.00
74159	ALLIANCE COMMUNICATION & TECHNOLOGIES	07/28/2026	540.00
74160	AMAZON	07/28/2026	530.08
74161	BUG CONTROL SPECIALIST, LLC	07/28/2026	250.00
74162	BUSINESS CARD FACTORY OF COLORADO	07/28/2026	61.14
74163	COLORADO ANALYTICAL LABORATORY	07/28/2026	750.00
74164	CORE & MAIN LP	07/28/2026	4,273.33
74165	FELSBURG HOLT & ULLEVIG INC	07/28/2026	10,644.90
74166	FUZION FIELD SERVICES LLC	07/28/2026	2,550.00
74167	GOVCONNECTION, INC.	07/28/2026	116.65
74168	GRAINGER	07/28/2026	367.86
74169	GUIRY'S INC	07/28/2026	263.11
74170	KINGS 111 OF AMERICA LLC	07/28/2026	49.91
74171	LIGHTFIELD ENTERPRISES INC	07/28/2026	10,273.00
74172	LOVELAND STEAM LAUNDRY	07/28/2026	22.99
74173	NORTHERN COLORADO LANDSCAPES	07/28/2026	1,125.00
74174	QSTAR TECHNOLOGY, LLC	07/28/2026	8,730.00
74175	TOWN OF WELLINGTON	07/28/2026	900.00
74176	WELLINGTON CO MAIN STREET PROGRAM	07/28/2026	4,009.00
74177	Williams Scotsman, INC	07/28/2026	1,684.07
5005844	COMCAST	07/07/2026	194.85
5005849	XCEL ENERGY	07/07/2026	3,286.02
5005850	XCEL ENERGY	07/07/2026	1,153.14
5005851	XCEL ENERGY	07/07/2026	78.73
5005852	XCEL ENERGY	07/07/2026	6,856.06
5005853	XCEL ENERGY	07/07/2026	2,401.69
5005854	XCEL ENERGY	07/07/2026	8,175.81
5005858	XCEL ENERGY	07/14/2026	1,314.73
5005860	AMERICAN HERITAGE LIFE INSURANCE COMPANY	07/10/2026	170.56
5005861	COULSON EXCAVATING COMPANY, INC	07/02/2026	237,529.45
5005862	Jive Communications Inc	07/10/2026	788.64
5005863	SPACE EXPLORATION TECHNOLOGIES CORP	07/02/2026	55.00
5005864	STANDARD INSURANCE COMPANY	07/10/2026	1,894.46
5005865	VERIZON CONNECT FLEET USA LLC	07/31/2026	606.40
5005866	AMILIA TECHNOLOGIES USA INC.	07/07/2026	571.40
5005867	CIRSA	07/07/2026	466.55
5005868	MISSION SQUARE	07/07/2026	21,633.14
5005869	PINNACOL ASSURANCE	07/21/2026	7,914.00
5005870	POUDRE VALLEY REA	07/07/2026	10,913.07
5005871	XCEL ENERGY	07/21/2026	10.72
5005872	XCEL ENERGY	07/21/2026	13.34
5005873	XCEL ENERGY	07/21/2026	1,832.80

Check Number	Payee or Description	Date	Amount
5005874	XCEL ENERGY	07/21/2026	15,880.44
5005875	XCEL ENERGY	07/21/2026	1,278.84
5005876	XPRESS SOLUTIONS INC	07/07/2026	3,508.26
5005877	Black Hills Energy	07/28/2026	812.06
5005878	PATH POINT MERCHANT SERVICES LLC	07/07/2026	4,003.53
5005879	FIRST NATIONAL BANK OMAHA - Pcard	07/25/2026	21,402.89
5005880	COLORADO EDUCATIONAL BENEFIT TRUST	07/20/2026	85,643.38
5005883	VERIZON WIRELESS	07/27/2026	2,335.01
5005884	WEX BANK	07/20/2026	7,541.20
5005885	XCEL ENERGY	07/31/2026	3,854.44
5005893	MISSION SQUARE	07/21/2026	21,943.27
5005894	XCEL ENERGY	07/29/2026	2,466.61
5005895	XCEL ENERGY	07/29/2026	9,959.18
Grand Totals:			2,143,612.22