

# Town of Wellington



## 2015 BUDGET

# BUDGET MESSAGE

December 9, 2014

The Honorable Mayor Brinkoff and Board of Trustees  
Town of Wellington  
3735 Cleveland Ave., P.O. Box 127  
Wellington, CO 80549

Dear Mayor, and Members of the Board of Trustees:

I am pleased to present the year 2015 Budget. It is a balanced budget and supported by varied and diverse revenue sources. The Town of Wellington structures the budget using a cash basis of accounting and timing measurement. The Budget contains eight funds, which consist of various budgeted line items. The proposed revenues are generally conservative estimates. Capital expenditures have been estimated inclusive of contingencies deemed plausible given the knowledge set existing at the time of the creation of this budget. The proposed budget will continue most services at current levels. There are however, several areas that will see significant increases related to expansion of facilities and development of parks.

## **Highlights for the 2014 Budget**

### **REVENUES**

Budgeted Revenues for 2015 are projected at \$11,285,681, *net of infrastructure dedications and prior year accumulated revenues* (i.e., Fund Balances & Retained Earnings). The 2015 budget incorporates a total mill rate at 14.167, which is lower than the prior year mill rate of 14.247 by .080 mills. The slight decrease in the mill levy is completely related to the debt service on Water Treatment Plant debt. There was an increase in the Town's assessed valuation of \$2,293,140 (From \$48,563,590 To \$50,856,730 or about 4.72%). When the assessed valuation increases it takes fewer mills to acquire the amount necessary for the Water Treatment Plant debt service. Note that the mills set for "General Operating Expenditures" remains the same as the prior year's level (12.439 mills). The overall assessed valuation for the Town, remained relatively steadfast. While not at 2010 levels, the greatest valuation the Town has ever received (\$54,121,120) the trend of increasing assessed valuation would seem to be in order given the amount of new construction over the last several years.

A total mill rate of 14.167 equates to approximately \$1.42 per \$1,000 of assessed valuation. Over the course of the last 14 to 15 years, the Town has experienced gradual but steady erosion in the mill levy due to increased assessed valuation which dramatically decreased the mill rate required to satisfy the aforementioned Water Fund General Obligation Debt. It has been a mandate set by the Town Council, for a number of years, that the Town decrease it's previously inordinately high mill levy burden. It is good to be able to report that this mandate has been complied with in extraordinary fashion. The Town's mill levy burden in 1993 was a startling 56.604 mills. In 2015, we have balanced the budget with a mill levy of 14.167. This constitutes an impressive approximately 75% decrease in Wellington's mill levy.

The Town's mill levy compares favorably with other similarly sized Town's in north central Colorado. In point of fact, the decrease in mill levy has likely reached a point where further decreases could prove difficult if not detrimental. It may now behoove the Town to work towards stabilizing the mill levy at or near current levels. It is possible that the mill levy allocated to the service of Water Fund debt **may** continue to decrease over the next few years, if increasing assessed valuation proves to be the case in the future. This is due to the interaction between a substantially fixed General Obligation debt service requirement and an increasing assessed valuation for the Town,

New Home residential building permits are projected to be at one of the higher levels relative to the prior several years in 2015, potentially maintaining at or close to the relatively stellar levels realized in 2014. The 2014 "New Home" building permit tally exceeded one hundred sixty (160) new homes at the time of this writing. New Home

building permits in 2014, were budgeted at sixty (60). The building permit activity in 2014 has been impressive when compared to years prior to 2012. This may or may not repeat in 2015, although optimism is definitely in order. We have budgeted for 120 new home building permits in 2015, which is double the 60 budgeted building permits in 2014. This would seem an achievable goal if not rather easily so. It is possible that 2014 will end up within the neighborhood of 180 new home building permits. However, the experience of the 2008 time frame proves that construction activity can precipitously decline in so short a time as to render one speechless. While arguably the 2015 budgeted new home building permits of 120 might be a bit light, the experience of the 2008 through 2011 time frame weighs heavily. Perhaps the fastest way for a local government to invite financial troubles is to over budget revenues.

The rise in general sales tax provided by businesses within the Town's boundaries has proven to be a mitigating factor in recent prior years, and continues in a mildly impressive condition. The sales tax revenue resource for the Town seems stable despite ongoing macro economic conditions, which may eventually tend to take their toll, but for now, Colorado in general seems to have a great deal of immunity from what is going on in many other parts of the nation. In a nutshell, it should be noted that over the last few years, with the exception of the sales tax upon motor vehicle purchases and building materials, the *general sales tax* revenues have remained surprisingly robust.

### **EXPENDITURES**

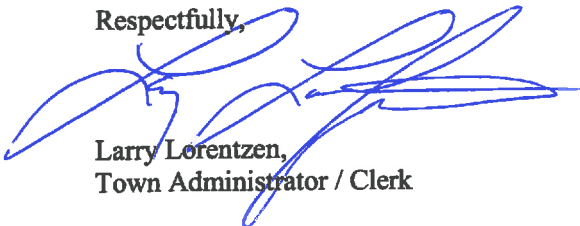
Budgeted Expenditures for 2015 are projected to be \$15,988,420 *net of infrastructure dedications*. Note that fully \$1,800,000 budgeted in the Water Fund in 2015 for "Water Rights / Emergency Sources" has been budgeted for a number of prior year's without realization of an actual expenditure. Specific amounts budgeted for expenditure can be identified in the respective fund budgets. Several features regarding these expenditures deserve special mention as definite highlights. In the Sewer Fund, nearly \$5.2 Million has been budgeted for the expansion of the Town's Waste Water Treatment Plant inclusive of 2014 anticipated. In the Park Fund, approximately \$4.8 Million is budgeted for the development of the Wellington Community Park, inclusive of 2014 anticipated.

### **Capital Improvements**

The Capital Improvement Budget for 2015 is *aggressive*. As is usually the case, some of the largest portions of budgeted capital improvements in many of the Funds represent anticipated infrastructure dedications by Developers, and not outright cash expenditures incurred by the Town, or real cash revenues received. Several items of capital expenditure worthy of mention would include the Interstate 25 Pedestrian Underpass (\$265,000) inclusive of 2014 anticipated. Other projects/equipment worthy of note might include: The Windsor Ditch Pedestrian Bridge (\$75,000); and paving operations on Wilson Avenue between 6<sup>th</sup> Street and the Ball fields (\$150,000). Of course the already mentioned Waste Water Treatment Plant expansion and the development of the Wellington Community Park likely trump the capital improvements for 2015.

The ubiquitous endeavors to procure additional sources of water and associated plant and equipment will likely occupy a spot in the Water Fund budget until such time as this task is accomplished. This budget line item has been included in one form or another in the Water Fund budgets since 2006. This may well be the situation for the next few years, as well.

Respectfully,



Larry Lorentzen,  
Town Administrator / Clerk

GENERAL FUND

TOWN OF WELLINGTON  
GENERAL FUND REVENUES

Account Number		Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Anticipated 2014	Adopted Budget 2015
<b>201-01</b>	<b>TAXES</b>							
-3110	Property Tax	598,128	604,714	640,000	588,765	92%	640,000	642,500
-3130	Sales Tax	472,555	505,860	440,000	357,392	81%	536,945	563,793
-3135	Severance Tax/Fed. Mineral Lease	24,511	25,476	17,500	0	0%	52,100	27,500
-3140	Use Tax - Building Materials	152,605	310,315	124,000	280,455	226%	469,574	309,609
-3195	Interest on Delinquent Taxes	2,841	1,374	5,000	237	5%	1,500	1,750
-3315	Motor Vehicle Use Tax	243,236	265,421	225,000	201,557	90%	302,295	338,661
-3320	Cigarette Tax	<u>3,849</u>	<u>3,816</u>	<u>3,750</u>	<u>2,391</u>	<u>64%</u>	<u>3,800</u>	<u>3,750</u>
	<b>TOTAL TAXES</b>	<b>1,497,724</b>	<b>1,716,976</b>	<b>1,455,250</b>	<b>1,430,797</b>	<b>98%</b>	<b>2,006,214</b>	<b>1,887,563</b>
<b>201-02</b>	<b>BUILDING PERMITS</b>							
-3155	Town Plan Review Fees	1,345	2,125	1,000	3,570	357%	4,760	3,142
-3425	Fire Inspection Fees	350	872	350	910	260%	1,200	500
-3430	County Tax Vendors Fee	1,904	3,664	1,500	2,804	187%	3,500	2,100
-3450	Building Administration Fee	5,849	12,487	5,500	10,011	182%	13,348	8,816
-3462	Building Inspection Fees	<u>157,522</u>	<u>349,251</u>	<u>116,250</u>	<u>265,436</u>	<u>228%</u>	<u>390,572</u>	<u>257,520</u>
	<b>TOTAL BUILDING PERMITS</b>	<b>166,970</b>	<b>368,399</b>	<b>124,600</b>	<b>282,731</b>	<b>227%</b>	<b>413,380</b>	<b>272,078</b>
<b>201-03</b>	<b>FRANCHISE / B&amp;O</b>							
-3160	Franchise - Electric	99,904	111,090	97,500	72,077	74%	112,500	112,500
-3170	Franchise - Gas	20,000	20,000	20,000	13,333	67%	20,000	20,000
-3180	Franchise - Telephone	4,946	4,819	5,500	4,878	89%	5,000	5,500
-3190	Franchise - CATV	<u>12,721</u>	<u>12,285</u>	<u>13,000</u>	<u>4,912</u>	<u>38%</u>	<u>12,721</u>	<u>13,000</u>
	<b>TOTAL FRANCHISE / B&amp;O</b>	<b>137,571</b>	<b>148,194</b>	<b>136,000</b>	<b>95,200</b>	<b>70%</b>	<b>150,221</b>	<b>151,000</b>
<b>201-04</b>	<b>LICENSES &amp; PERMITS</b>							
-3210	Liquor License	1,080	425	500	400	80%	500	500
-3220	Business Licenses	16,233	16,560	16,500	16,387	99%	17,000	17,000
-3230	Front Yard Permits	250	125	250	100	40%	200	250
-3270	Animal Licenses	<u>320</u>	<u>336</u>	<u>350</u>	<u>266</u>	<u>76%</u>	<u>325</u>	<u>350</u>
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>17,883</b>	<b>17,446</b>	<b>17,600</b>	<b>17,153</b>	<b>97%</b>	<b>18,025</b>	<b>18,100</b>
<b>201-05</b>	<b>FEES FOR SERVICE</b>							
-3420	Land Use Fees	36,857	869	5,000	625	13%	1,000	5,000
-3460	General Charges for Services	365	129	275	115	42%	275	275
-3510	Community Center User Fees	1,738	1,675	1,750	1,100	63%	1,750	1,750
-3520	Weed Cleaning & Removal	<u>7,088</u>	<u>7,212</u>	<u>4,000</u>	<u>2,735</u>	<u>68%</u>	<u>7,000</u>	<u>7,500</u>
	<b>TOTAL FEES FOR SERVICE</b>	<b>46,047</b>	<b>9,885</b>	<b>11,025</b>	<b>4,575</b>	<b>41%</b>	<b>10,025</b>	<b>14,525</b>
<b>201-06</b>	<b>COURT FINES &amp; COSTS</b>							
-3550	Court Fines & Costs	<u>11,541</u>	<u>10,049</u>	<u>9,000</u>	<u>9,257</u>	<u>103%</u>	<u>13,816</u>	<u>14,000</u>
	<b>TOTAL CT. FINES &amp; COSTS</b>	<b>11,541</b>	<b>10,049</b>	<b>9,000</b>	<b>9,257</b>	<b>103%</b>	<b>13,816</b>	<b>14,000</b>
<b>201-07</b>	<b>CEMETERY REVENUES</b>							
-3470	Cemetery - Grave Openings	1,600	1,420	1,000	500	50%	1,100	1,200
-3480	Cemetery - Perpetual Care	1,705	815	500	545	109%	955	980
-3490	Cemetery - Sale of Lots	<u>6,200</u>	<u>3,070</u>	<u>2,500</u>	<u>2,300</u>	<u>92%</u>	<u>2,620</u>	<u>2,500</u>
	<b>TOTAL CEMETERY</b>	<b>9,505</b>	<b>5,305</b>	<b>4,000</b>	<b>3,345</b>	<b>84%</b>	<b>4,675</b>	<b>4,680</b>

TOWN OF WELLINGTON  
GENERAL FUND REVENUES,  
EXPENDITURES, & FUND BALANCE

	Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Antici- pated 2014	Adopted Budget 2015
<b>201-08 MISCELLANEOUS REVENUE</b>							
-3355 Investment Earnings - Library	397	36	60	4	7%	25	30
-3373 Library Contrib./Fine/Misc.	2,272	1,645	2,250	739	33%	1,103	2,250
-3440 Sale of Maps & Publications	15	185	500	90	18%	120	500
-3610 Investment Earnings - General	9,603	21,030	750	11,087	1478%	11,200	750
-3630 Car Show Revenue	3,770	4,892	3,750	6,245	167%	6,300	5,000
-3660 Community Action Commission	4,437	4,301	4,500	4,082	91%	4,500	4,500
-3690 Miscellaneous Revenue	2,516	2,335	500	2,653	531%	2,700	2,000
-3365 Infrastructure Dedications			0	0	0%	0	0
<b>TOTAL MISC.</b>	<b>23,009</b>	<b>34,424</b>	<b>12,310</b>	<b>24,900</b>	<b>202%</b>	<b>25,948</b>	<b>15,030</b>
<b>TRANSFER-INS</b>							
-3739 Transfer In From LTF	5,950	5,950	2,550	0	0%	5,270	2,550
<b>TOTAL TRANSFER-INS</b>	<b>5,950</b>	<b>12,410</b>	<b>2,550</b>	<b>0</b>	<b>0%</b>	<b>5,270</b>	<b>2,550</b>
<b>TOTAL ALL REV./TRANS. INS.</b>	<b>1,916,201</b>	<b>2,323,088</b>	<b>1,772,335</b>	<b>1,867,958</b>	<b>105%</b>	<b>2,642,304</b>	<b>2,379,526</b>

TOWN OF WELLINGTON  
GENERAL FUND REVENUES,  
EXPENDITURES, & FUND BALANCE

	Actual 2012	Actual 2013	Budgeted 2014	1st 9 Months 2014	% of 2014 Budget	Antici- pated 2014	Adopted Budget 2015
<b>TOTAL CURRENT YEAR</b>	1,916,201	2,323,088	1,772,335	1,867,958	105%	2,642,304	2,379,526
<b>Beginning Fund Balance</b>	<b>1,302,881</b>	<b>1,703,673</b>	<b>1,954,409</b>	<b>2,209,123</b>	<b>113%</b>	<b>2,209,123</b>	<b>2,950,083</b>
<b>TOTAL GEN. FUND AVAILABLE</b>	3,219,082	4,026,761	3,726,744	4,077,081	109%	4,851,427	5,329,609
<b>TOTAL GEN. FUND EXPENDITURES</b>	1,514,130	1,820,322	1,688,011	996,010	59%	1,901,344	2,572,795
<b>ACCOUNTING ADJUSTMENTS</b>	<b>-1,279</b>	<b>2,684</b>	<b>0</b>				
<b>Year End Fund Balance</b>	<b>1,703,673</b>	<b>2,209,123</b>	<b>2,038,733</b>	<b>3,081,071</b>	<b>151%</b>	<b>2,950,083</b>	<b>2,756,814</b> 107.15%

TOWN OF WELLINGTON  
GENERAL FUND EXPENDITURES

Account Number		Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Antici- pated 2014	Adopted Budget 2015
<b>LEGISLATIVE</b>								
<b>201-11-</b>	<b>PERSONNEL</b>							
-5100	Wages & Salaries	61,589	59,893	64,781	41,340	64%	64,781	89,849
-5102	Benefits	18,951	21,009	22,818	12,750	56%	22,818	31,108
-5107	Elected official Compensation	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,804</u>	<u>0%</u>	<u>4,804</u>	<u>0</u>
	Personnel Subtotal	<b>80,540</b>	<b>80,902</b>	<b>87,598</b>	<b>58,894</b>	<b>67%</b>	<b>92,402</b>	<b>120,957</b>
<b>SERVICES &amp; SUPPLIES</b>								
-5311	Postage	0	0	100	0	0%	0	100
-5321	Printing Services	0	0	250	0	0%	0	250
-5331	Publishing & Legal Notices	442	1,738	500	256	51%	382	500
-5335	Dues & Subscriptions	631	398	750	611	81%	815	750
-5352	Legal Services	29,442	13,382	27,500	14,829	54%	22,133	27,500
-5380	Travel & Training	66	0	1,750	62	4%	93	1,750
-5414	Election Expenses	302	0	1,000	3,517	352%	3,550	1,000
-5495	Miscellaneous	<u>447</u>	<u>142</u>	<u>1,000</u>	<u>30</u>	<u>3%</u>	<u>45</u>	<u>1,000</u>
	Charges for Services Subtotal	<b>31,331</b>	<b>15,660</b>	<b>32,850</b>	<b>19,305</b>	<b>59%</b>	<b>27,017</b>	<b>32,850</b>
	<b>TOTAL LEGISLATIVE</b>	<b>111,871</b>	<b>96,562</b>	<b>120,448</b>	<b>78,199</b>	<b>65%</b>	<b>119,419</b>	<b>153,807</b>
<b>201-12-</b>	<b>JUDICIAL</b>							
	<b>Indep. Contractors</b>							
-5109	Magistrate	3,300	3,300	3,600	2,400	67%	3,600	3,600
-5349	Court Clerk	2,400	2,400	2,400	1,600	67%	2,400	2,400
-5359	Prosecuting Attorney	16,135	31,991	16,750	9,124	54%	13,618	16,750
-5380	Travel & Training	0	0	0	0	0%	0	750
-5394	Jury Fees	0	0	100	0	0%	0	100
-5495	Miscellaneous	<u>0</u>	<u>599</u>	<u>500</u>	<u>74</u>	<u>1%</u>	<u>99</u>	<u>500</u>
	<b>TOTAL JUDICIAL</b>	<b>21,835</b>	<b>38,290</b>	<b>23,350</b>	<b>13,198</b>	<b>57%</b>	<b>19,717</b>	<b>24,100</b>

TOWN OF WELLINGTON  
GENERAL FUND EXPENDITURES

Account Number		Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Antici- pated 2014	Adopted Budget 2015
<b>ADMINISTRATIVE</b>								
<b>201-15-</b>	<b>PERSONNEL</b>							
-5100	Wages & Salaries	60,439	58,801	63,586	41,313	65%	63,586	81,123
-5102	Benefits	<u>17,483</u>	<u>19,502</u>	<u>22,062</u>	<u>12,138</u>	<u>55%</u>	<u>22,062</u>	<u>28,401</u>
	Personnel Subtotal	<b>77,922</b>	<b>78,303</b>	<b>85,647</b>	<b>53,451</b>	<b>62%</b>	<b>85,647</b>	<b>109,524</b>
<b>SERVICES &amp; SUPPLIES</b>								
-5213	Data Processing Supplies	0	0	300	0	0%	0	300
-5214	Office Supplies	4,670	3,337	5,500	3,699	67%	4,932	5,500
-5222	Deminimus Employee Gratuities	219	287	1,250	181	14%	270	1,250
-5311	Postage & Box Rent	2,553	2,556	3,000	1,493	50%	2,600	3,000
-5321	Printing Services	0	0	1,250	0	0%	0	1,250
-5331	Publishing & Legal Notices	0	0	500	1,482	296%	1,976	500
-5335	Dues and Subscriptions	1,385	1,387	1,250	1,333	107%	1,400	1,400
-5336	Public Relations	0	345	500	45	9%	60	500
-5338	Bank Service Charges	117	0	250	0	0%	0	250
-5345	Telephone Services	2,535	2,481	2,750	1,353	49%	1,804	2,750
-5352	Legal Services	12,888	11,007	12,500	6,056	48%	8,075	12,500
-5353	Accounting & Audit	1,975	1,882	2,000	2,176	109%	2,176	2,500
-5363	R & M-Computer/Office Equip.	108	141	750	129	17%	172	750
-5380	Travel & Training	69	325	1,500	805	54%	1,073	1,500
-5382	Network Administration	994	975	1,250	506	40%	675	1,250
-5384	Internet Service	139	81	500	57	11%	150	500
-5495	Miscellaneous	879	947	1,400	621	44%	828	1,400
-5510	Insurance & Bonds	10,707	11,003	11,500	12,080	105%	12,100	12,500
-5560	County Treasurer's Fees	10,976	12,203	14,000	11,636	83%	15,515	16,000
-5562	County Clerk's Fees	12,081	13,271	10,750	8,064	75%	12,750	13,500
-5579	Software License/Support	1,844	2,216	3,000	1,643	55%	2,191	3,000
-5580	Employee Drug Testing	1,006	889	2,000	671	34%	895	2,000
-5581	Employee Monitoring	55	0	100	0	0%	0	100
-5585	Website Maintenance	4,513	1,131	6,500	1,250	19%	1,667	6,500
-5947	Copier Expense	<u>1,707</u>	<u>1,829</u>	<u>2,000</u>	<u>1,009</u>	<u>50%</u>	<u>1,800</u>	<u>2,000</u>
	Charges for Services & Supplies	<b>71,420</b>	<b>68,293</b>	<b>86,300</b>	<b>56,289</b>	<b>65%</b>	<b>73,107</b>	<b>92,700</b>
	<b>TOTAL ADMINISTRATIVE</b>	<b>149,342</b>	<b>146,596</b>	<b>171,947</b>	<b>109,740</b>	<b>64%</b>	<b>158,755</b>	<b>202,224</b>
<b>201-18</b>	<b>PLANNING AND ZONING</b>							
-5311	Postage	0	0	250	0	0%	0	250
-5321	Printing Services	0	0	500	0	0%	0	500
-5327	Map Printing	0	0	500	0	0%	0	500
-5328	Main Street Assessment	0	0	10,000	12,685	127%	12,685	0
-5331	Recording & Legal Publishiing	387	840	1,500	751	50%	1,001	1,500
-5352	Legal Services	0	0	2,500	0	0%	0	2,500
-5354	Reimbursable Legal Services	0	0	2,500	0	0%	2,500	2,500
-5355	Engineering Services	28,182	19,847	60,000	34,989	58%	52,222	60,000
-5356	Reimbursable Engineering Services	10,158	33,317	15,000	2,172	14%	3,242	15,000
-5357	Reimbursable Planning Services	0	0	5,000	0	0%	0	5,000
-5401	Grants/Loans/Misc. - Consulting	0	0	2,500	0	0%	0	2,500
-5402	Development Review Consulting	0	0	5,000	0	0%	0	5,000
-5403	Town Facilities Master Plan		204	0	204	0%	304	0
-5495	Miscellaneous	<u>703</u>	<u>0</u>	<u>250</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>250</u>
	<b>TOTAL PLANNING &amp; ZONING</b>	<b>39,430</b>	<b>54,208</b>	<b>105,500</b>	<b>50,801</b>	<b>48%</b>	<b>71,955</b>	<b>95,500</b>

TOWN OF WELLINGTON  
GENERAL FUND EXPENDITURES

Account Number		Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Antici- pated 2014	Adopted Budget 2015
<b>PUBLIC SAFETY</b>								
<b>201-21-</b>	<b>LAW ENFORCEMENT</b>							
-5364	LCSO - Contract	542,055	542,055	554,196	271,027	49%	574,956	674,609
-5376	LCSO - Vehicle Related	66,945	66,945	73,545	33,473	46%	76,611	80,894
-5495	Miscellaneous	<u>1,015</u>	<u>1,015</u>	<u>1,250</u>	<u>741</u>	<u>59%</u>	<u>1,250</u>	<u>1,250</u>
	<b>TOTAL LAW ENFORCEMENT</b>	<b>610,015</b>	<b>610,015</b>	<b>628,991</b>	<b>305,241</b>	<b>49%</b>	<b>652,817</b>	<b>756,753</b>
<b>201-24</b>	<b>PROTECTIVE INSPECTIONS</b>							
	<b>PERSONNEL</b>							
-5100	Wages & Salaries	38,088	36,175	39,960	24,483	61%	39,960	39,960
-5102	Benefits	<u>5,607</u>	<u>7,056</u>	<u>15,444</u>	<u>3,705</u>	<u>24%</u>	<u>15,444</u>	<u>17,053</u>
	Personnel Subtotal	<b>43,695</b>	<b>43,231</b>	<b>55,404</b>	<b>28,188</b>	<b>51%</b>	<b>55,404</b>	<b>57,012</b>
								<b>17,053</b>
	<b>SERVICES &amp; SUPPLIES</b>							
-5231	Fuel, Oil, & Grease	6,274	6,981	6,750	4,183	62%	6,243	6,750
-5233	R & M Machinery & Equip./Parts	294	258	2,000	166	8%	248	2,000
-5244	Tires & Tubes	0	0	750	0	0%	0	750
-5345	Telephone Services	740	724	1,000	455	46%	607	1,000
-5350	Building Inspection Fee Remittance	122,694	272,836	92,000	155,926	169%	312,458	309,024
-5371	Cell Phone/Accessories	0	0	250	0	0%	0	250
-5374	Humane Society Charges	4,452	3,476	6,000	2,387	40%	3,563	6,000
-5375	Equipment	1,407	505	1,500	291	19%	434	1,500
-5380	Travel & Training	310	0	1,500	0	0%	0	2,500
-5388	Fire Code Inspections	250	500	750	721	96%	961	750
-5495	Miscellaneous	<u>64</u>	<u>155</u>	<u>500</u>	<u>12</u>	<u>2%</u>	<u>16</u>	<u>500</u>
	Services & Supplies Subtotal	<b>136,485</b>	<b>285,435</b>	<b>113,000</b>	<b>164,141</b>	<b>145%</b>	<b>324,530</b>	<b>331,024</b>
	<b>TOTAL PROTECTIVE INSPEC.</b>	<b>180,180</b>	<b>328,666</b>	<b>168,404</b>	<b>192,329</b>	<b>114%</b>	<b>379,933</b>	<b>388,036</b>
<b>201-32-</b>	<b>SANITATION</b>							
-5395	Weed / Refuse Write-Off Exp.	9,879	0	0	0	0	0	0
-5396	Weed / Refuse Clean-up	4,372	9,345	6,500	2,875	44%	3,833	6,500
-5398	Waste Collection Service	5,730	4,806	6,250	3,538	57%	4,717	6,250
-5456	Mosquito Control	12,052	8,900	12,000	8,900	74%	11,867	12,000
-5457	Rodent Control	<u>1,666</u>	<u>0</u>	<u>2,000</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>2,000</u>
	<b>TOTAL SANITATION</b>	<b>33,699</b>	<b>23,051</b>	<b>26,750</b>	<b>15,313</b>	<b>57%</b>	<b>20,417</b>	<b>26,750</b>



TOWN OF WELLINGTON  
GENERAL FUND EXPENDITURES

Account Number		Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Antici- pated 2014	Adopted Budget 2015
<b>GENERAL PUBLIC WORKS</b>								
<b>201-34-</b>								
<b>PERSONNEL</b>								
-5100	Wages & Salaries	35,455	54,807	48,853	39,480	81%	48,853	63,789
-5102	Benefits	<u>9,226</u>	<u>15,568</u>	<u>20,782</u>	<u>13,547</u>	<u>65%</u>	<u>20,782</u>	<u>27,995</u>
	Personnel Subtotal	<b>44,681</b>	<b>70,375</b>	<b>69,635</b>	<b>53,027</b>	<b>76%</b>	<b>69,635</b>	<b>91,784</b>
<b>SERVICES &amp; SUPPLIES</b>								
-5231	Fuel, Oil & Grease	9,406	9,766	9,500	5,996	63%	7,995	9,500
-5233	R & M - Vehicles & Equipment	2,058	262	2,500	0	0%	1,750	2,500
-5241	Shop Supplies	780	1,695	2,500	3,815	153%	4,000	2,500
-5244	Tires, Tubes & Etc.	606	0	750	0	0%	0	750
-5370	Safety Workwear Allowance	0	230	345	153	44%	204	345
-5371	Cell Phone/Accessories	29	64	250	91	36%	121	250
-5380	Travel & Training	0	0	500	0	0%	0	500
-5422	Small Tools	687	0	750	0	0%	500	750
-5495	Miscellaneous	242	0	250	821	328%	1,095	250
-5533	Equipment Rental	0	0	500	514	103%	685	500
-5941	First Aid Kits & Safety	<u>569</u>	<u>889</u>	<u>500</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>500</u>
	Services & Supplies Subtotal	<b>14,377</b>	<b>12,906</b>	<b>18,345</b>	<b>11,390</b>	<b>62%</b>	<b>16,350</b>	<b>18,345</b>
	<b>TOTAL GEN. PUBLIC WORKS</b>	<b>59,058</b>	<b>83,281</b>	<b>87,980</b>	<b>64,417</b>	<b>73%</b>	<b>85,985</b>	<b>110,129</b>

Account Number	TOWN OF WELLINGTON GENERAL FUND EXPENDITURES	Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Antici- pated 2014	Adopted Budget 2015
<b>201-42-</b>	<b>CEMETERY</b>							
-5382	Grounds Maintenance Service	2,047	3,267	2,500	1,474	59%	1,965	2,500
-5423	Gravel & Sand & Road Base	0	0	500	0	0%	0	500
-5397	Weed Control	0	0	1,000	639	64%	750	1,000
-5495	Miscellaneous	<u>38</u>	<u>0</u>	<u>200</u>	<u>150</u>	<u>75%</u>	<u>200</u>	<u>200</u>
	<b>TOTAL CEMETERY</b>	<b>2,085</b>	<b>3,267</b>	<b>4,200</b>	<b>2,263</b>	<b>54%</b>	<b>2,915</b>	<b>4,200</b>
	<b>GENERAL USE BUILDINGS &amp; COMMUNITY CENTERS</b>							
<b>201-49</b>	<b>SERVICES &amp; SUPPLIES</b>							
-5341	Electricity	15,807	17,224	17,500	8,798	50%	16,000	17,500
-5342	Water	48,624	40,374	1,500	763	51%	13,750	1,250
-5343	Sewer	18,473	18,361	1,250	701	56%	15,450	1,250
-5344	Gas - Heat	9,031	10,391	15,000	6,111	41%	8,148	15,000
-5346	Storm Drainage	2,540	2,793	2,750	1,185	43%	1,769	1,800
-5367	R & M Services/Supplies	10,084	3,388	12,000	2,391	20%	3,188	12,000
-5368	Cleaning Supplies	1,810	1,759	750	1,514	202%	2,019	750
-5369	Janitorial Service	140	785	250	0	0%	0	250
-5495	Miscellaneous	117	193	250	31	12%	41	250
-5533	Equipment Rental	<u>0</u>	<u>0</u>	<u>250</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>250</u>
	<b>TOTAL GEN. USE BLDGS.</b>	<b>106,626</b>	<b>95,268</b>	<b>51,500</b>	<b>21,494</b>	<b>42%</b>	<b>60,365</b>	<b>50,300</b>
<b>201-50-</b>	<b>COMMUNITY ACTIVITIES &amp; PROGRAM CONTRIBUTIONS</b>							
-5150	9 News Health Fair	1,430	1,602	3,034	1,388	46%	1,388	1,750
-5152	B & G Club Contribution	304	647	500	839	168%	839	500
-5187	Got What It Takes	2,500	0	2,500	2,500	100%	2,500	2,500
-5190	Car Show Expenditures	2,691	3,362	2,750	3,035	110%	3,100	3,200
-5192	CAC Program Expenditures	18,256	17,902	22,300	12,254	55%	18,500	22,300
-5193	Traffic & Crowd Control	6,700	6,754	8,000	0	0%	6,750	8,000
-5196	CAC Related Equipment	140	823	1,000	1,280	128%	1,500	1,500
-5222	Town Picnics / Parties	1,846	0	2,000	0	0%	1,750	4,000
-5495	Miscellaneous	0	48	300	27	9%	75	300
-5908	Holiday Lighting	1,516	3,638	4,000	712	18%	3,000	4,000
-5932	Fireworks	11,335	0	11,500	11,500	100%	11,500	18,500
-5933	Senior's Van	<u>5,376</u>	<u>5,841</u>	<u>3,750</u>	<u>3,005</u>	<u>80%</u>	<u>4,485</u>	<u>5,250</u>
	<b>TOTAL CA&amp;PC</b>	<b>52,094</b>	<b>40,617</b>	<b>61,634</b>	<b>36,540</b>	<b>59%</b>	<b>55,387</b>	<b>71,800</b>
<b>201-51-</b>	<b>ECONOMIC DEVELOPMENT</b>							
-5157	Main Street Project Contribution	0	0	0	0	0	7,500	82,000
-5154	Economic Development	<u>363</u>	<u>0</u>	<u>3,000</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>3,000</u>
	<b>TOTAL ECON DEV..</b>	<b>363</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0%</b>	<b>7,500</b>	<b>85,000</b>

Account Number	TOWN OF WELLINGTON GENERAL FUND EXPENDITURES	Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Antici- pated 2014	Adopted Budget 2015
<b>201-55</b>	<b>LIBRARY</b>							
	PERSONNEL							
-5100	Wages & Salaries	94,949	63,507	94,787	45,342	48%	94,787	94,793
-5102	Benefits	<u>18,475</u>	<u>15,625</u>	<u>24,119</u>	<u>10,184</u>	<u>42%</u>	<u>24,119</u>	<u>28,852</u>
	<b>Personnel Subtotal</b>	<b>113,424</b>	<b>79,132</b>	<b>118,906</b>	<b>55,526</b>	<b>47%</b>	<b>118,906</b>	<b>123,645</b>
	CHARGES & SERVICES							
-5214	Office Supplies	1,024	1,882	3,500	1,207	34%	1,609	3,500
-5311	Postage	100	115	150	112	75%	120	150
-5312	Stamps	0	0	50	0	0%	25	50
-5321	Printing Services/Advertisng	0	51	250	0	0%	0	250
-5331	Publishing & Legal Notices	0	0	300	0	0%	0	300
-5333	Dues	385	0	600	0	0%	400	600
-5335	Subscriptions	593	597	1,000	791	79%	1,055	1,000
-5337	Summer Reading Program	973	1,460	1,600	1,739	109%	1,750	1,750
-5347	Story Time Supplies	0	0	200	16	8%	50	200
-5345	Telephone Services	1,071	1,060	1,500	686	46%	915	1,500
-5363	R & M Services - Office Equip.	602	724	750	114	15%	152	750
-5380	Travel & Training	237	119	1,200	10	1%	13	1,200
	Computer/Internet Services	0	0	0	0	0%	250	500
-5384	Internet Service	1,763	1,871	2,000	1,258	63%	1,677	2,000
-5495	Miscellaneous	0	76	500	69	14%	92	500
-5579	Software License/Support	5,169	6,741	7,000	3,498	50%	4,664	7,000
-5792	Multi Media	1,310	1,279	3,850	735	19%	980	3,850
-5793	Electronic Resouces (E-Books)	2,500	3,000	6,000	3,000	50%	4,000	6,000
-5902	Courier Service	<u>0</u>	<u>370</u>	<u>700</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>700</u>
	<b>Charges &amp; Services Subtotal</b>	<b>15,727</b>	<b>19,345</b>	<b>31,150</b>	<b>13,235</b>	<b>42%</b>	<b>17,752</b>	<b>31,800</b>
	<b>TOTAL LIBRARY</b>	<b>129,151</b>	<b>98,477</b>	<b>150,056</b>	<b>68,761</b>	<b>46%</b>	<b>136,659</b>	<b>155,445</b>
<b>201-56-</b>	<b>TRANSFER-OUTS</b>							
-5205	Impact/Tap Fee Incentives	0	0	8,000	0	0%	0	8,000
-5210	Park Fund Transfer	0	0	0	0	0%	0	350,000
	<b>TOTAL TRANSFER-OUTS</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>358,000</b>

Account Number	TOWN OF WELLINGTON GENERAL FUND EXPENDITURES	Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Antici- pated 2014	Adopted Budget 2015
<b>NON-DEPRECIABLE CAP.</b>								
<b>201-70</b>								
-5152	Boys & Girls Club Cap. Contribution	871	1,959	2,000	455	23%	2,000	2,000
-5505	Furniture & Fixtures	0	0	2,250	0	0%	0	2,250
-5776	The Knolls - ZWZ LLC Related	0	56,000	0	0	0%	0	0
-5790	GIS / Mapping	0	92	2,000	2,167	108%	3000	2,000
-5819	Drinking Fountain (Leeper)	0	1056	0	0	0%	0	0
-5751	Law Enforcement Services Consultant	0	316	20,000	0	0%	0	0
-5861	Seniors Capital Contrib.	0	0	2,000	127	6%	2,000	2,000
-5865	Automatic Door Opener - Leeper	4,800	0	0	0	0%	0	0
-5753	Library Electrical	0	0	2,500	0	0%	0	0
-5897	Library Computer Equip./Software	753	0	2,500	20	1%	1,000	2,500
-5900	Library Books	11,120	10,262	17,000	8,839	52%	16,500	17,000
-5901	Library Shelving/Furniture	0	0	3,000	1268	42%	2500	3,000
-5948	Computer Equip. / Software	0	1,392	3,500	2056	59%	2300	3,500
-5949	Office Equipment	0	0	1,500	0	0%	750	1,500
	<b>TOTAL NON-DEPRECIABLE CAP.</b>	<b>17,544</b>	<b>71,077</b>	<b>58,250</b>	<b>14,932</b>	<b>269%</b>	<b>30,050</b>	<b>35,750</b>
<b>CAPITAL EXPENDITURE</b>								
<b>201-80-</b>								
-5750	Infrastructure Dedications	0	0	0	0	0%	0	0
-5754	Borad Room Sound System	0	0	8,000	12,560		12,560	0
-5880	Mini Excavator	0	5,835	0	0	0%	0	0
	Town Hall Heating & Cooling Unit	0	0	0	0	0%	0	10,000
	CDOT Building Upgrades	0	0	0	0	0%	0	15,000
	TA Vehicle	0	0	0	0	0%	0	20,000
-5755	Leeper Center Carpet	0	0	10,000	0	0%	0	10,000
-5843	Leeper Heating & Cooling Unit	0	0	0	6,910	0%	6,910	0
-5872	New 1 Ton P/U Truck	0	0	0	3,312	0%	0	0
-5897	Library Computer Equip./Software	0	0	0	0	0%	0	0
-5901	Library Shelving & Furnishings	0	0	0	0	0%	0	0
-5948	Computer Equip./Software	0	0	0	0	0%	0	0
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>0</b>	<b>5,835</b>	<b>18,000</b>	<b>22,782</b>	<b>127%</b>	<b>19,470</b>	<b>55,000</b>
<b>RESERVATIONS OF FUND BALANCE</b>								
<b>201-82</b>								
-5636	Thimmig Property	0	125,112	0	0	0	0	0
-5630	Town Hall Project/CDOT Lot/Other	835	0	0	0	0%	80,000	0
	<b>TOTAL FUND BAL. RES.</b>	<b>835</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>80,000</b>	<b>0</b>
<b>SUMMARY</b>								
<b>Gen. Gov</b>	Total Legislative (GG)	111,871	96,562	120,448	78,199	65%	119,419	153,807
<b>Gen. Gov</b>	Total Judicial (GG)	21,835	38,290	23,350	13,198	57%	19,717	24,100
<b>Gen. Gov</b>	Total Administrative (GG)	149,342	146,596	171,947	109,740	64%	158,755	202,224
<b>Gen. Gov</b>	Total Planning & Zoning (GG)	39,430	54,208	105,500	50,801	48%	71,955	95,500
<b>Pub. Safety</b>	Total Law Enforcement (PS)	610,015	610,015	628,991	305,241	49%	652,817	756,753
<b>Pub. Safety</b>	Total Protective Inspections (PS)	180,180	328,666	168,404	192,329	114%	379,933	388,036
<b>Pub. Works</b>	Total Sanitation (PW)	33,699	23,051	26,750	15,313	57%	20,417	26,750
<b>Pub. Works</b>	Total General Public Works (PW)	59,058	83,281	87,980	64,417	73%	85,985	110,129
<b>Pub. Works</b>	Total Cemetary (PW)	2,085	3,267	4,200	2,263	54%	2,915	4,200
<b>Prks. &amp; Rec.</b>	Total CA&PC (P&R)	52,094	40,617	61,634	36,540	59%	55,387	71,800
<b>Econ Dev.</b>	Total Economic Development	363	0	3,000	0	0%	7,500	85,000
<b>Pub. Works</b>	Total General Use Buildings (PW)	106,626	95,268	51,500	21,494	42%	60,365	50,300
<b>Library</b>	Total Library	129,151	98,477	150,056	68,761	46%	136,659	155,445
<b>OFS</b>	Transfer-Outs	0	0	8,000	0	0%	0	358,000
<b>Small Equip.</b>	Total Non-Depreciable Cap.	17,544	71,077	58,250	14,932	26%	30,050	35,750
<b>Cap. Outlay</b>	Total Capital Outlay	0	130,947	18,000	22,782	127%	19,470	55,000
	Res. Of Fund Balance	835	0	0	0	0%	80,000	0
	<b>TOTAL GEN. FUND EXPENDITURES</b>	<b>1,514,130</b>	<b>1,820,322</b>	<b>1,688,011</b>	<b>996,010</b>	<b>59%</b>	<b>1,901,344</b>	<b>2,572,795</b>

## STREET FUND

TOWN OF WELLINGTON  
STREET FUND

Account Number		Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Antici- pated 2014	Adopted Budget 2015
<b>REVENUE</b>								
<b>203-01-</b>	<b>TAXES</b>							
-3312	Motor Vehicle Spec. Ownership	42,647	46,250	42,500	33,269	78%	49,655	45,000
-3313	Motor Vehicle Registration Tax	20,320	20,762	20,000	14,168	71%	21,146	20,000
-3335	Highway Users Tax	193,631	192,322	190,000	131,178	69%	195,788	190,000
-3337	Road & Bridge Tax	<u>14,080</u>	<u>12,848</u>	<u>15,000</u>	<u>12,580</u>	<u>84%</u>	<u>15,000</u>	<u>15,000</u>
	<b>TOTAL TAXES</b>	<b>270,678</b>	<b>272,182</b>	<b>267,500</b>	<b>191,195</b>	<b>71%</b>	<b>281,590</b>	<b>270,000</b>
<b>203-04-</b>	<b>FEES &amp; PERMITS</b>							
-3343	Street Cut Permits	225	175	250	150	60%	175	250
-3376	BP Road Impact Fee	29,470	81,584	24,000	49,600	207%	72,800	48,000
-3381	BP Pedestrian Impact Fee	<u>8,100</u>	<u>17,700</u>	<u>3,000</u>	<u>15,600</u>	<u>520%</u>	<u>17,500</u>	<u>0</u>
	<b>TOTAL FEES &amp; PERMITS</b>	<b>37,795</b>	<b>99,459</b>	<b>27,250</b>	<b>65,350</b>	<b>240%</b>	<b>90,475</b>	<b>48,250</b>
<b>203-08-</b>	<b>MISCELLANEOUS REVENUE</b>							
-3351	CMW (GEIER) LOC - 6th Street	62,851	0	0	0	0%	0	0
-3358	Frontage Road @ Jefferson	0	40,647	0	0	0%	0	0
-3365	Infrastructure Dedications	0	611,851	1,973,703	0	0%	0	693,026
-3625	Impact Fee Incentives from GF	0	0	0	0	0%	0	0
-3670	I-25 Pedestrian Underpass Grant	0	0	195,000	0	0%	44,850	150,150
-3610	Earnings on Investments	3,102	358	400	42	11%	150	200
-3690	Miscellaneous	32	1,378	250	1,383	553%	1,450	250
-3910	Sale of Equipment	<u>700</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0</u>
	<b>TOTAL MISC. REVENUE</b>	<b>66,685</b>	<b>654,234</b>	<b>2,169,353</b>	<b>1,425</b>	<b>0.0657%</b>	<b>46,450</b>	<b>843,626</b>
<b>Total Current Revenue</b>		375,158	<u>1,025,875</u>	<u>2,464,103</u>	<u>257,970</u>	10%	<u>418,515</u>	<u>1,161,876</u>
<i>Beginning Fund Balance</i>		<u>1,885,456</u>	<u>1,697,063</u>	<u>1,160,289</u>	<u>1,188,615</u>	<u>102%</u>	<u>1,188,615</u>	<u>691,864</u>
<b>TOTAL FUNDS AVAILABLE</b>		2,260,614	2,722,938	3,624,392	1,446,585	40%	1,607,130	1,853,740
<b>TOTAL STREET FUND EXPENDITURES</b>		<u>563,551</u>	<u>1,530,133</u>	<u>3,409,792</u>	<u>343,988</u>	<u>10%</u>	<u>915,266</u>	<u>1,754,581</u>
Accounting Adjustments			-4,190					
<i>Year End Fund Balance</i>		<u>1,697,063</u>	<u>1,188,615</u>	<u>214,600</u>	<u>1,102,597</u>	<u>514%</u>	<u>691,864</u>	<u>99,159</u>
								5.65%
							<b>W/O - ID</b>	9.34%

## TOWN OF WELLINGTON

## STREET FUND

Account Number	EXPENDITURE	Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Anticipated 2014	Adopted Budget 2015
<b>ADMINISTRATIVE</b>								
<b>203-15-</b>	<b>ADMINISTRATIVE PERSONNEL</b>							
-5100	Wages & Salaries	24,139	23,782	25,509	16,261	64%	25,509	31,779
-5102	Benefits	<u>6,618</u>	<u>7,315</u>	<u>7,868</u>	<u>4,538</u>	<u>58%</u>	<u>7,868</u>	<u>10,063</u>
	<b>Personnel Subtotal</b>	<b>30,757</b>	<b>31,097</b>	<b>33,376</b>	<b>20,799</b>	<b>62%</b>	<b>33,376</b>	<b>41,842</b>
<b>SERVICES &amp; SUPPLIES</b>								
-5214	Office Supplies	818	1,287	900	533	59%	796	900
-5311	Postage	71	71	100	35	35%	52	100
-5331	Publishing & Legal Notices	26	535	750	67	9%	100	750
-5335	Dues & Subscriptions	573	578	600	642	107%	650	700
-5338	Bank Service Charges	57	0	500	0	0%	0	500
-5345	Telephone Services	1,179	1,154	1,250	728	58%	1,175	1,250
-5352	Legal Services	0	0	750	0	0%	0	750
-5353	Audit Fee	1,975	1,695	1,750	1,865	107%	1,865	2,250
-5363	R&M Office Equipment	108	130	250	129	52%	175	250
-5380	Travel & Training	60	54	1,000	269	27%	450	1,000
-5382	Network Administration	265	260	500	135	27%	275	500
-5384	Internet Service	139	81	400	57	14%	125	400
-5495	Miscellaneous	330	478	500	328	66%	450	500
-5510	Insurance	8,331	8,562	8,750	9,219	105%	9,219	10,000
-5579	Software License/Support	1,270	1,785	1,750	1,212	69%	1,750	1,800
-5947	Copier Expense	<u>1,707</u>	<u>1,829</u>	<u>1,500</u>	<u>1,009</u>	<u>67%</u>	<u>1,750</u>	<u>1,750</u>
	<b>Total Supplies &amp; Services</b>	<b>16,909</b>	<b>18,499</b>	<b>21,250</b>	<b>16,228</b>	<b>76%</b>	<b>18,832</b>	<b>23,400</b>
	<b>TOTAL ADMIN. EXPENDITURES</b>	<b>47,666</b>	<b>49,596</b>	<b>54,626</b>	<b>37,027</b>	<b>68%</b>	<b>52,208</b>	<b>65,242</b>
<b>203- 34</b>	<b>OPERATIONAL PERSONNEL</b>							
-5100	Wages & Salaries	115,281	70,961	74,788	51,014	68%	74,788	124,261
-5102	Benefits	<u>23,670</u>	<u>23,239</u>	<u>28,599</u>	<u>16,589</u>	<u>58%</u>	<u>28,599</u>	<u>50,377</u>
	<b>TOTAL OPER. PERSONNEL</b>	<b>138,951</b>	<b>94,200</b>	<b>103,387</b>	<b>67,603</b>	<b>65%</b>	<b>103,387</b>	<b>174,638</b>
<b>203-34-</b>	<b>SERVICES &amp; SUPPLIES</b>							
-5231	Fuel, Oil & Grease	5,031	5,123	6,500	4,616	71%	6,500	7,000
-5233	R&M Vehicles/Equipment	7,047	11,659	15,000	4,398	29%	7,500	15,000
-5240	Street Paint, Signs & Parts	4,556	5,437	8,500	5,123	60%	6,500	8,500
-5241	Shop Supplies	1,826	6,711	3,500	5,906	169%	6,250	5,000
-5244	Tires & Tubes	217	2,877	1,500	1,682	112%	2,150	1,500
-5341	Electricity (Street Lights)	141,570	149,665	150,000	89,507	60%	150,000	155,000
-5342	Water	0	237	3,750	2,438	65%	3,500	3,750
-5355	Engineering Services	0	0	3,500	0	0%	0	3,500
-5370	Safety Workwear Allowance	0	714	476	600	126%	750	800
-5371	Cell Phone/Accessories	28	88	50	53	106%	75	75
-5373	Dust Control	0	735	1,000	0	0%	735	1,000
-5380	Travel & Training	0	0	1,000	0	0%	300	1,000
-5397	Weed Control	537	193	4,000	439	11%	750	4,000
-5422	Small Tools	949	504	1,000	919	92%	1,000	1,000
-5423	Sand/Salt, Gravel & Road Base	5,292	5,571	10,000	4,366	44%	5,750	10,000
-5424	Fabricated Material (Asphalt)	12,419	6,353	10,000	11,434	114%	15,500	16,000
-5425	Street Maint. - Crack Seal, etc.	5,000	0	5,500	0	0%	5,000	5,500
-5451	R&M Services-Street Sweeper	320	0	450	0	0%	0	450
-5453	R&M Supplies-Street Sweeper	943	1,517	2,500	1,137	45%	2,025	2,500
-5495	Miscellaneous	1,299	354	350	326	93%	350	350
-5533	Equipment Rental	1,779	0	7,000	1,797	26%	1,850	7,000
-5941	Safety & First Aid	<u>1,203</u>	<u>493</u>	<u>500</u>	<u>536</u>	<u>107%</u>	<u>675</u>	<u>750</u>
	<b>Services &amp; Supplies Subtotal</b>	<b>190,016</b>	<b>198,231</b>	<b>236,076</b>	<b>135,277</b>	<b>57%</b>	<b>217,160</b>	<b>249,675</b>
	<b>TOTAL OPERATIONS</b>	<b>328,967</b>	<b>292,431</b>	<b>339,463</b>	<b>202,880</b>	<b>60%</b>	<b>320,547</b>	<b>424,313</b>

TOWN OF WELLINGTON		Actual	Actual	Budgeted	1st 8	% of	Antici-	Adopted
Account	STREET FUND	2012	2013	2014	Months	2014	pated	Budget
Number					2014	Budget	2014	2015
<b>203-70-</b>	<b>NON-DEPRECIABLE CAP.</b>							
-5665	Cleveland BNSF RR Xing	0	24,953	0	0	0%		
-5790	GIS / Mapping	0	92	2000	4,093	205%	6000	2000
-5850	Seal Coat/Chip Seal/Overlay Projects	111,898	83,596	110,000	0	0%	0	110,000
-5857	Kehn Const. ZWZ LOC Settlement	0	5,000	0	0	0%	0	0
-5867	Diagnostic Code Reader	0	1,999	0	0	0%	0	0
-5892	Washington Avenue Sidewalk	1,504	0	0	0	0%	0	0
-5893	Washington Ave. RR Xing	9,989	202,453	0	15,196	0%	70,000	0
-5945	6th Street - Electrical Underground	58,851	0	0	0	0%	0	0
-5948	Computer Equip./Software	407	655	500	110	22%	500	500
-5949	Office Equipment	<u>0</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>500</u>
	<b>TOTAL NON-DEPRECIABLE CAP.</b>	<b>182,649</b>	<b>318,748</b>	<b>113,000</b>	<b>19,399</b>	<b>205%</b>	<b>76,500</b>	<b>113,000</b>
<b>203-80-</b>	<b>CAPITAL OUTLAY</b>							
-5466	Air Compressor	0	0	8,000	0	0%	0	8,000
-5667	Thimmig / 6th Street Widening	0	0	324,000	0	0%	0	0
-5725	Buffalo Creek Parkway Street Lights	0	0	25,000	0	0%	25,000	0
-5750	Infrastructure Dedications	0	611,851	1,973,703	0	0%	0	693,026
-5762	Bonfire Engineering	0	90,656	0	13,282	0%	20,000	0
-5767	Thimmig Property Engineering	0	15,211	0	6,739	0%	7,000	0
-5868	Wilson Ave - 6th to Ballfield	0	0	150,000	0	0%	0	150,000
	Grant Ave. - 1st to 4th	0	0	0	0	0%	0	60,000
-5872	New 1 Ton P/U Truck	0	0	18,000	19,872	110%	19,871	0
	Bob Cat	0	0	0	0	0%	0	35,000
-5880	Mini Excavator	0	8,752	0	0	0%	0	0
-5893	Bonfire 6th Street Widening	0	0	120,000	15,243	13%	315,640	0
-5896	Washington Avenue Sidewalk Extension	0	115,190	0	0	0%	0	0
-5905	I-25 Pedestrian Underpass	4,269	27,698	265,000	29,546	11%	60,000	205,000
-5948	Computer Equip./Software	0	0	1,000	0	0%	500	1,000
-5962	Bob Cat Grader Attachment	<u>0</u>	<u>0</u>	<u>18,000</u>	<u>0</u>	<u>0%</u>	<u>18,000</u>	<u>0</u>
	<b>TOTAL CAPITAL OUTLAY</b>	<b>4,269</b>	<b>869,358</b>	<b>2,902,703</b>	<b>84,682</b>	<b>3%</b>	<b>466,011</b>	<b>1,152,026</b>
	<b>TOTAL STREET EXPENDITURES</b>	<b>563,551</b>	<b>1,530,133</b>	<b>3,409,792</b>	<b>343,988</b>	<b>10%</b>	<b>915,266</b>	<b>1,754,581</b>

**WATER FUND**

TOWN OF WELLINGTON WATER FUND		Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Antici- pated 2014	Adopted Budget 2015
Account Number	<b>REVENUES</b>							
<b>204-01-</b>	<b>TAXES</b>							
-3110	Property Taxes	<u>87,547</u>	<u>87,717</u>	<u>87,562</u>	<u>85,577</u>	98%	<u>87,562</u>	<u>87,893</u>
	<b>TOTAL TAXES</b>	<b>87,547</b>	<b>87,717</b>	<b>87,562</b>	<b>85,577</b>	<b>98%</b>	<b>87,562</b>	<b>87,893</b>
<b>204-02</b>	<b>CONTRIBUTED CAPITAL</b>							
-3365	Infrastructure Dedications	0	2,852,118	1,063,293	0	0%	0	348,599
-3444	B.P. Raw Water Fee	284,200	0	0	0	0%	0	0
-3446	Tap Fees	306,049	0	0	0	0%	0	0
-3447	Uniform Cap. Investment Fee	<u>160,946</u>	<u>1,575,152</u>	540,000	<u>1,304,983</u>	242%	<u>1,969,000</u>	1,320,000
	<b>TOTAL CONTRIBUTED CAP.</b>	<b>751,195</b>	<b>4,427,270</b>	<b>1,603,293</b>	<b>1,304,983</b>	<b>81%</b>	<b>1,969,000</b>	<b>1,668,599</b>
<b>204-03</b>	<b>OPERATING REVENUES</b>							
-3441	Water Sales	1,180,070	1,151,565	1,000,000	891,969	89%	1,200,000	1,100,000
-3442	Reconnect & Collection Chgs.	3,576	3,708	3,000	3,136	105%	4,681	3,750
-3443	Hydrant Water Sales	884	3,587	1,250	5,263	421%	7,855	2,500
-3447	Bulk Water Sales	9,314	7,477	6,000	4,710	79%	7,030	6,000
-3635	Poudre RE-1 Irrig. Fees	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>5,000</u>
	<b>TOTAL OPERATING</b>	<b>1,193,844</b>	<b>1,166,337</b>	<b>1,010,250</b>	<b>905,078</b>	<b>90%</b>	<b>1,219,566</b>	<b>1,117,250</b>
<b>204-04</b>	<b>NON-OPERATING REVENUE</b>							
-3610	Earnings on Investments	4,987	851	1,000	181	18%	250	250
-3625	Impact/Tap Fee Incentive - GF-	0	0	2,500	0	0%	0	2,500
-3690	Miscellaneous Revenue	1,826	2,179	1,000	855	86%	1,000	1,000
-3910	Sale of Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,430</u>	<u>0%</u>	<u>4,430</u>	<u>0</u>
	<b>TOTAL NON-OPERATING</b>	<b>6,813</b>	<b>3,030</b>	<b>4,500</b>	<b>5,466</b>	<b>121%</b>	<b>5,680</b>	<b>3,750</b>
	<b>TOTAL ALL REV/CONTRIB. CAP.</b>	<b>2,039,399</b>	<b>5,684,354</b>	<b>2,705,605</b>	<b>2,301,104</b>	<b>85%</b>	<b>3,281,808</b>	<b>2,877,492</b>
	<i>Cash &amp; Equivalents - Beg. Of Year</i>	<u><b>3,383,085</b></u>	<u><b>4,580,104</b></u>	<u><b>4,573,099</b></u>	<u><b>6,470,921</b></u>	<u><b>141%</b></u>	<u><b>6,470,921</b></u>	<u><b>7,510,849</b></u>
	<b>Cash &amp; Equivalents Available</b>	5,422,484	10,264,458	7,278,704	8,772,025	121%	9,752,729	10,388,341
	<b>TOTAL OPERATING EXPENSES</b>	779,989	886,362	1,093,500	533,427	49%	1,064,624	1,277,224
	<b>TOTAL NON-OPERATING EXP.</b>	322,887	3,234,036	4,384,288	117,483	3%	1,177,255	2,874,079
	<u>Accounting Adjustments:</u>							
	Aggregate Adjustments							
	(Increase) Decrease in Utility Receivables	3,431	973					
	(Decrease) Increase in A/P	94,174	34,957					
	Increase (Decrease) Wages Payable	-288	1,419					
	Pooled Checking Adjustment	190,509	283,458					
	(Increase) Decrease in Inventory	-18,146	-2,666					
	(Increase) Decrease in Prepaid Items	0	-964					
	Capital Outlay Adjustment	0	0					
	Int. Exp. Versus Int. Paid	244	-1,177					
	Change in Restricted Cash	<u>-9,428</u>	<u>10,861</u>					
		260,496	326,861					
	<i>Cash &amp; Equivalents - End Of Year</i>	<u><b>4,580,104</b></u>	<u><b>6,470,921</b></u>	<u><b>1,800,916</b></u>	<u><b>8,121,115</b></u>	<u><b>451%</b></u>	<u><b>7,510,849</b></u>	<u><b>6,237,039</b></u>

150.24%



## WATER FUND

Account Number		Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Antici- pated 2014	Adopted Budget 2015
<b>OPERATING EXPENSES</b>								
<b>204-15-</b>	<b>ADMINISTRATION</b>							
	<b>Admin. Personnel Expenses</b>							
-5100	Wages & Salaries	68,785	67,640	72,549	46,294	64%	72,549	86,702
-5102	Benefits	17,411	19,275	24,036	12,136	50%	24,036	29,646
	<b>TOTAL ADMIN. PERSONNEL EXPEN.</b>	<b>86,196</b>	<b>86,915</b>	<b>96,585</b>	<b>58,430</b>	<b>60%</b>	<b>96,585</b>	<b>116,348</b>
	<b>Other Administrative Expenses</b>							
-5154	Economic Development	0	0	2,500	0	0%	0	2,500
-5213	Data Processing Supplies	1,278	1,180	1,750	1,267	72%	1,891	1,750
-5214	Office Supplies & Material	2,994	1,854	2,500	956	38%	1,427	2,500
-5311	Postage	7,920	8,168	7,500	5,189	69%	7,745	7,500
-5321	Printing Services	133	0	250	0	0%	150	250
-5331	Publishing & Legal Notices	9	69	2,250	17	1%	25	2,250
-5335	Dues & Subscriptions	1,753	1,757	2,000	1,868	93%	1,900	2,750
-5338	Bank Service Charges	95	0	500	0	0%	0	500
-5339	On-Line Utility Bill Pay - Operations	2,124	3,628	4,000	3,040	76%	4,537	4,000
-5345	Telephone	7,304	6,410	6,000	3,909	65%	5,834	6,000
-5348	Legal / Eng. - Water Rights Issues	1,484	828	15,000	0	0%	750	15,000
-5352	Legal Service	0	0	10,000	0	0%	0	10,000
-5353	Audit & Accounting	1,975	1,883	2,000	2,176	109%	2,176	2,500
-5363	R&M Computer/Office Equip.	621	390	1,250	386	31%	576	1,250
-5380	Travel & Training	104	92	2,500	395	16%	500	2,500
-5382	Network Administration	1,192	1,170	1,500	608	41%	1,200	1,500
-5384	Internet Services	603	528	1,000	437	44%	652	1,000
-5402	Dev. Review / Misc. Consulting	0	0	10,000	0	0%	0	10,000
-5510	Insurance & Bonds	31,916	32,799	33,500	35,720	107%	35,720	37,500
-5560	County Treasurer's Fees	1,751	1,767	2,250	1,724	77%	1,750	2,250
-5579	Software License/Support	1,754	2,166	3,000	1,593	53%	2,378	3,000
-5947	Copier	1,707	1,829	2,000	1,009	50%	1,850	2,000
-5495	Miscellaneous	414	447	1,250	327	26%	500	1,250
	<b>TOTAL OTHER ADMIN. EXPENSES</b>	<b>67,131</b>	<b>66,965</b>	<b>114,500</b>	<b>60,621</b>	<b>53%</b>	<b>71,562</b>	<b>119,750</b>
	<b>TOTAL ADMIN. EXPENSES</b>	<b>153,327</b>	<b>153,880</b>	<b>211,085</b>	<b>119,051</b>	<b>56%</b>	<b>168,146</b>	<b>236,098</b>

TOWN OF WELLINGTON  
WATER FUND

Account Number		Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Anticipated 2014	Adopted Budget 2015
<b>204-34-</b>	<b>GENERAL OPERATIONS</b>							
	<b>Operational Personnel Expenses</b>							
-5100	Wages & Salaries	187,450	148,077	190,169	114,937	60%	190,169	219,252
-5102	Benefits	50,626	54,510	63,327	35,349	56%	63,327	87,693
	<b>TOTAL OPERATIONS PERSONNEL</b>	<b>238,076</b>	<b>202,587</b>	<b>253,496</b>	<b>150,286</b>	<b>59%</b>	<b>253,496</b>	<b>306,944</b>
	<b>Other Operations Expenses</b>							
-5221	Chemicals	83,904	100,918	120,000	75,529	63%	112,730	120,000
-5227	Plant Utilities	8,207	13,020	14,000	10,789	77%	16,103	14,000
-5229	Drinking Water Program Fees	0	865	1,000	0	0%	875	1,000
-5230	LCUWUA Fees	0	0	0	0	0%	0	0
-5231	Fuel, Oil, & Grease	12,940	13,906	14,000	8,366	60%	12,487	14,000
-5233	R&M - Machinery & Equipment	6,511	3,949	7,000	9,575	137%	12,000	12,000
-5241	Shop Supplies	1,641	1,251	3,000	1,598	53%	2,700	3,000
-5244	Tires & Tubes	0	2,422	4,000	0	0%	2,000	4,000
-5323	Plant Cleaning Supplies	133	197	500	267	53%	500	500
-5334	Water Testing	17,166	19,073	20,000	9,919	50%	20,000	20,000
-5341	WTP Electricity	55,986	59,577	60,000	63,014	105%	85,000	85,000
-5341	Wilson Wells Electricity	0	0	0	0	0%	0	17,500
-5342	Water	0	0	3,750	0	0%	0	0
-5343	Sewer	0	0	5,350	0	0%	0	0
-5351	Permit Fees	1,340	475	1,400	475	34%	1,350	1,400
-5355	Engineering	26,931	584	5,000	720	14%	2,500	5,000
-5370	Safety Workwear Allowance	0	585	969	360	37%	900	1,331
-5371	Cell Phone/Accessories	72	97	250	54	22%	100	250
-5380	Travel & Training	2,842	1,485	3,000	1,474	49%	2,500	3,000
-5422	Small Tools	1,904	480	1,000	359	36%	750	1,000
-5423	Sand & Gravel & Roadbase	0	0	500	0	0%	500	500
-5433	R & M Supp/Serv - Plant	13,476	24,408	20,000	28,427	142%	35,000	29,000
-5434	R & M Supp/Serv - Lines	5,819	8,181	9,000	3,578	40%	8,000	9,000
-5435	R & M Supp/Serv - Hydrants	1,690	189	7,500	0	0%	500	7,500
-5436	R & M Supp/Serv - Res/Ditch	0	0	3,500	0	0%	0	3,500
-5439	R & M Supp/Serv - Meters	1,612	3,748	7,500	1,978	26%	2,000	4,000
-5440	Sludge Removal	0	47,000	60,000	14,276	24%	57,275	60,000
-5455	Lab Supplies	4,552	7,038	7,500	4,531	60%	6,763	7,500
-5533	Equipment Rental	567	0	2,000	0	0%	0	2,000
-5593	Raw Water Purchases	124,399	152,843	125,000	18,584	15%	175,000	200,000
-5594	Nano Effluent Fees	0	62,568	78,000	0	0%	70,000	78,000
-5941	Safety & First Aid	1,026	174	1,000	269	27%	750	1,000
-5495	Miscellaneous	<u>73</u>	<u>512</u>	<u>500</u>	<u>0</u>	<u>0%</u>	<u>400</u>	<u>500</u>
	<b>Total Other Operations Expenses</b>	<b>372,791</b>	<b>525,545</b>	<b>586,219</b>	<b>254,142</b>	<b>43%</b>	<b>628,682</b>	<b>705,481</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>610,867</b>	<b>728,132</b>	<b>839,715</b>	<b>404,428</b>	<b>48%</b>	<b>882,178</b>	<b>1,012,425</b>

TOWN OF WELLINGTON  
WATER FUND

Account Number		Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Anticipated 2014	Adopted Budget 2015
<b>NON OPERATING EXPENSES</b>								
<b>204-70-</b>	<b>NON-DEPRECIABLE CAP.</b>							
-5540	On-Line Utility Bill Pay Module	2,577	0	0	0	0%	0	0
-5738	SCADA Computer System	2,239	0	0	0	0%	0	0
-5777	Cleveland & Third	0	2,168	0	0	0%	0	0
-5790	GIS / Mapping	0	92	4,500	9391	209%	9,500	4,500
-5828	UV Pre-Treatment Study	0	0	20,000	0	0%	0	0
-5829	Leak Detection - Line/Tanks	6,225	0	9,000	0	0%	0	15,000
-5903	Meters for New Homes	0	0	0	0	0%	0	0
-5927	Chlorine Dioxide Scale	2,266	0	2,200	0	0%	0	2,200
-5931	Advanced Metering Infrastructure	400	0	0	0	0%	0	0
-5948	Computer Equip./Software	768	752	2,500	557	22%	2,500	2,500
-5949	Office Equipment	0	250	1,500	0	0%	500	1,500
-5963	Meter Replacement	1,320	1,088	0	0	0%	0	0
-5969	Lab Equipment	0	0	3,000	0	0%	1,800	3,000
	<b>TOTAL NON-DEPREC. CAP.</b>	<b>15,795</b>	<b>4,350</b>	<b>42,700</b>	<b>9,948</b>	<b>23%</b>	<b>14,300</b>	<b>28,700</b>

<b>204-80-</b>	<b>CAPITAL OUTLAY</b>							
	<b>Water Treatment Plant</b>							
-5930	Spectrophotometer	0	8,710	0	0	0%	0	0
-5969	Lab Equipment	0	0	0	0	0%	0	0
	<b>Total Water Treatment Plant</b>	<b>0</b>	<b>8,710</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>
	<b>Water Lines</b>							
-5750	Infrastructure Dedications	0	2,852,118	1,063,293	0	0%	0	348,599
-5762	Bonfire Engineering	0	93,246	0	13,662	0%	13,662	0
-5662	Bonfire Water Main Extention	0	0	0	0	0%	0	0
	Grant Ave. 1st to 4th	0	0	0	0	0%	0	200,000
-5767	Thimmig Property Engineering	0	4,278	0	1,895	0%	1,895	0
-5667	Thimmig Water Main Construction	0	0	115,000	0	0%	0	0
-5668	Storage Tank Stirrers	0	0	86,000	0	0%	0	100,000
-5777	Cleveland & Third	131,379	0	0	0	0%	0	0
-5876	Off-Site Water - WCP	0	0	0	6,028	0%	76,478	0
	<b>Total Water Lines</b>	<b>131,379</b>	<b>2,949,642</b>	<b>1,264,293</b>	<b>21,585</b>	<b>1.71%</b>	<b>92,035</b>	<b>648,599</b>

TOWN OF WELLINGTON  
WATER FUND

Account Number		Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Anticipated 2014	Adopted Budget 2015
<b>204-80-</b>	<b>CAPITAL OUTLAY (CON'T)</b>							
	<b>Equipment</b>							
-5872	New 1 Ton P/U Truck	0	0	14,000	14,109	101%	14,109	21,000
-5889	Folder Inserter	0	0	5,829	6,531	112%	6,531	0
-5948	Computer Equipment/Software	0	0	0	0	0%	0	0
-5880	Mini Excavator	0	20,421	0	0	0%	0	0
-5951	Interrogator	7,000	0	0	0	0%	0	0
	<b>Total Equipment</b>	<b>7,000</b>	<b>20,421</b>	<b>19,829</b>	<b>20,640</b>	<b>0%</b>	<b>20,640</b>	<b>21,000</b>
	<b>CAPITAL OUTLAY SUBTOTAL</b>	<b>138,379</b>	<b>2,978,773</b>	<b>1,284,122</b>	<b>42,225</b>	<b>3.29%</b>	<b>112,675</b>	<b>669,599</b>

TOWN OF WELLINGTON  
WATER FUND

Account Number		Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Antici- pated 2014	Adopted Budget 2015
<b>204-80-</b>	<b>CAPITAL OUTLAY (CON'T)</b>							
	<b>Plant Investment</b>							
-5738	SCADA Computer System	0	0	60,000	4,436	7%	75,000	17,000
-5745	Water Rights / Emergency Source	2,701	0	1,800,000	0	0%	0	1,800,000
-5812	Well Ville Park Water Rights	0	0	60,000	0	0%	0	0
-5868	Nano Well Pump	0	10,321	10,000	0	0%	0	10,000
-5743	Design UV Disinfection	0	0	20,000	0	0%	0	0
-5716	Total Flow Meter(s) Main Plant	0	0	100,000	0	0%	0	120,000
	TOC Analyzer	0	0	0	0	0%	0	33,000
-5726	Sewer Capacity Reservation Fee	0	0	800,000	0	0%	800,000	0
-5717	On-line Process Equipment	8,446	0	14,000	7,541	54%	9,000	14,000
-5718	Micro Filtration Pumps	0	63,812	60,000	0	0%	0	0
-5903	Meters for New Homes	13,203	20,830	13,000	20,858	160%	18,000	17,760
-5963	Meter Replacement	0	0	2,500	0	0%	0	30,000
	<b>TOTAL PLANT INVESTMENTS</b>	<b>24,350</b>	<b>94,963</b>	<b>2,939,500</b>	<b>32,835</b>	<b>1%</b>	<b>902,000</b>	<b>2,041,760</b>
	<b>TOTAL CAPITAL OUTLAY</b>	<b>162,729</b>	<b>3,073,736</b>	<b>4,223,622</b>	<b>75,060</b>	<b>1.78%</b>	<b>1,014,675</b>	<b>2,711,359</b>
<b>204-90-</b>	<b>DEBT SERVICE</b>							
-5612	Berkadia Bond - Principal (GMAC)	16,000	17,000	15,000	0	0%	18,000	19,000
-5622	Berkadia Bond - Interest (GMAC)	13,000	11,677	14,550	5,675	39%	11,250	10,300
-5613	CWCB Bond - Principal	35,974	37,413	33,261	0	0%	38,909	40,466
-5623	CWCB Bond - Interest	21,619	22,048	24,333	0	0%	20,899	19,432
-5626	2001 - CWR&PDA Loan - Principal	48,975	49,952	45,262	26,244	58%	53,032	55,174
-5627	2001 - CWR&PDA Loan - Interest	24,590	22,210	28,260	10,504	37%	20,490	18,348
	<b>TOTAL DEBT SERVICE</b>	<b>160,158</b>	<b>160,300</b>	<b>160,666</b>	<b>42,423</b>	<b>26%</b>	<b>162,580</b>	<b>162,720</b>
	<b>TOTAL NON-OPERATING EXP.</b>	<b>322,887</b>	<b>3,234,036</b>	<b>4,384,288</b>	<b>117,483</b>	<b>0</b>	<b>1,177,255</b>	<b>2,874,079</b>
	<b>TOTAL ALL EXPENDITURES</b>	<b>1,102,876</b>	<b>4,120,398</b>	<b>5,477,788</b>	<b>650,910</b>	<b>12%</b>	<b>2,241,879</b>	<b>4,151,303</b>

**SEWER FUND**

TOWN OF WELLINGTON  
SEWER FUND

Account Number		Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Anticipated 2014	Adopted Budget 2015
	<b>REVENUES</b>							
<b>205-02-</b>	<b>CONTRIBUTED CAPITAL</b>							
-3365	Infrastructure Dedications	0	662,950	586,724	0	0%	0	201,998
-3426	Sewer Capacity Reservation Fee	0	0	800,000	0	0%	800,000	0
-3446	Tap Fees	<u>529,925</u>	<u>1,117,500</u>	<u>450,000</u>	<u>930,000</u>	<u>207%</u>	<u>1,365,000</u>	<u>900,000</u>
	<b>TOTAL CONTRIBUTED CAP.</b>	<b>529,925</b>	<b>1,780,450</b>	<b>1,836,724</b>	<b>930,000</b>	<b>51%</b>	<b>2,165,000</b>	<b>1,101,998</b>
<b>205-03-</b>	<b>OPERATING REVENUES</b>							
	<b>Charges For Services</b>							
-3445	Sewer User Fees	738,902	743,847	777,500	532,037	68%	794,085	795,000
-3446	Nano Effluent Waste Fees	<u>0</u>	<u>62,568</u>	<u>75,000</u>	<u>0</u>	<u>0%</u>	<u>62,500</u>	<u>75,000</u>
	<b>TOTAL OPERATING REV.</b>	<b>738,902</b>	<b>806,415</b>	<b>852,500</b>	<b>532,037</b>	<b>62%</b>	<b>856,585</b>	<b>870,000</b>
<b>205-04-</b>	<b>NON-OPERATING REVENUES</b>							
-3610	Earnings on Investments	4,512	622	1,250	78	6%	150	200
-3625	Impact/Tap Fee Incentive - GF-	0	0	2,500	0	0%	0	2,500
-3640	Loan / Bond - Plant Expansion	0	0	1,500,000	0	0%	2,500,000	0
-3690	Miscellaneous	0	17	1,000	506	51%	600	1,000
-3910	Sale of Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0</u>
	<b>TOTAL NON-OPERATING REV.</b>	<b>4,512</b>	<b>639</b>	<b>1,504,750</b>	<b>584</b>	<b>0%</b>	<b>2,500,750</b>	<b>3,700</b>
	<b>TOTAL ALL REV/CONTRIB. CAP.</b>	<b>1,273,339</b>	<b>2,587,504</b>	<b>4,193,974</b>	<b>1,462,621</b>	<b>35%</b>	<b>5,522,335</b>	<b>1,975,698</b>
	<i>Cash &amp; Equivalents - Beg. Of Year</i>	<u>1,576,471</u>	<u>1,586,749</u>	<u>2,149,485</u>	<u>2,596,210</u>	<u>121%</u>	<u>2,596,210</u>	<u>4,592,104</u>
	<b>Cash &amp; Equivalents Available</b>	2,849,810	4,174,253	6,343,459	4,058,831	64%	8,118,545	6,567,802
	<b>TOTAL OPERATING EXPENSES</b>	432,329	530,938	551,337	311,418	56%	507,565	631,838
	<b>TOTAL NON-OPERATING EXP.</b>	453,987	1,242,001	5,363,222	734,822	14%	3,018,876	3,572,185
	<b>Accounting Adjustments</b>							
	(Increase) Decrease in Utility Receivables	-17,448	-3,589					
	(Decrease) Increase in A/P	2,285	60,708					
	Increase (Decrease) Wages Payable	119	927					
	Pooled Checking Adjustment	-451,426	-2,518					
	(Increase) Decrease in Inventory	-3,641	10,470					
	(Increase) Decrease in Prepaid Items	0	-68					
	Int. Exp. Versus Int. Paid	-19,397	14,595					
	Change in Restricted Cash	5,765	72					
	Loan Reserve	<u>106,998</u>	<u>114,299</u>					
		-376,745	194,896					
	<i>Cash &amp; Equivalents - End Of Year</i>	<u>1,586,749</u>	<u>2,596,210</u>	<u>428,900</u>	<u>3,012,591</u>	<u>702%</u>	<u>4,592,104</u>	<u>2,363,779</u>

7.25%

56.23%

TOWN OF WELLINGTON  
SEWER FUND

205-15-		Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Antici- pated 2014	Adopted Budget 2015
	<b>OPERATING EXPENSES</b>							
	<b>ADMINISTRATIVE</b>							
	<b>Personnel Expenses</b>							
-5100	Wages & Salaries	64,629	63,480	68,180	43,512	64%	68,180	82,157
-5102	Benefits	<u>16,522</u>	<u>18,286</u>	<u>22,513</u>	<u>11,494</u>	<u>51%</u>	<u>22,513</u>	<u>27,940</u>
	<b>TOTAL ADMIN. PERSONNEL EXP.</b>	<b>81,151</b>	<b>81,766</b>	<b>90,693</b>	<b>55,006</b>	<b>61%</b>	<b>90,693</b>	<b>110,097</b>
	<b>Other Administrative Expenses</b>							
-5154	Economic Development	0	0	2,500	0	0%	0	2,500
-5213	Data Processing Supplies	930	858	1,300	858	66%	1,281	1,300
-5214	Office Supplies & Materials	2,215	1,885	3,000	578	19%	863	3,000
-5311	Postage	4,839	4,973	4,500	2,932	65%	4,376	4,500
-5331	Publishing & Legal Notices	9	69	1,500	431	29%	643	1,500
-5335	Dues & Subscriptions	1,295	1,299	1,500	1,382	92%	1,400	1,500
-5338	Bank Service Charges	45	0	250	0	0%	250	250
-5339	On-Line Utility Bill Pay - Operations	1,265	2,161	1,250	1,856	148%	2,475	1,250
-5345	Telephone Services	6,220	6,085	6,000	3,758	63%	5,609	6,000
-5352	Legal Fees	0	0	2,000	0	0%	0	2,000
-5353	Audit Fee	1,975	1,695	1,750	1,866	107%	1,866	3,750
-5363	Office Equip. Maintenance	441	325	1,000	322	32%	481	1,000
-5380	Travel & Training	104	91	2,500	395	16%	750	2,500
-5382	Network Administration	993	975	1,250	506	40%	1,000	1,250
-5384	Internet Services	603	335	1,250	57	5%	85	1,250
-5401	Grants/Loans - Consulting	0	0	2,500	0	0%	0	2,500
-5402	Dev. Review/Misc. Consulting	0	0	2,500	0	0%	0	2,500
-5495	Miscellaneous	336	447	750	328	44%	350	750
-5510	Insurance & Bonds	11,620	11,942	12,750	13,389	105%	13,400	13,750
-5560	County Treas. Fees	194	0	0	0	0%	0	0
-5579	Software License/Support	1,754	2,166	2,750	1,593	58%	2,378	2,750
-5947	Copier Expense	<u>1,707</u>	<u>1,829</u>	<u>2,000</u>	<u>1,009</u>	<u>50%</u>	<u>1,750</u>	<u>2,000</u>
	<b>TOTAL OTHER EXPENSES</b>	<b><u>36,545</u></b>	<b><u>37,135</u></b>	<b><u>54,800</u></b>	<b><u>31,260</u></b>	<b><u>57%</u></b>	<b><u>38,956</u></b>	<b><u>57,800</u></b>
	<b>TOTAL ADMIN. EXPENSES</b>	<b>117,696</b>	<b>118,901</b>	<b>145,493</b>	<b>86,266</b>	<b>59%</b>	<b>129,648</b>	<b>167,897</b>

TOWN OF WELLINGTON  
SEWER FUND

Account  
Number  
205-34-

OPERATING EXPENSES

	Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Antici- pated 2014	Adopted Budget 2015	
<b>OPERATING EXPENSES</b>								
<b>Personnel Expenses</b>								
-5100	Wages & Salaries	130,964	123,937	152,048	83,473	55%	152,048	176,668
-5102	Benefits	36,452	44,441	51,065	26,092	51%	51,065	70,042
<b>TOTAL OPERATIONS PERSONNEL</b>		<b>167,416</b>	<b>168,378</b>	<b>203,113</b>	<b>109,565</b>	<b>54%</b>	<b>203,113</b>	<b>246,709</b>
<b>Other Operations Expenses</b>								
-5221	Chemicals	11,434	28,884	20,000	10,563	53%	18,500	20,000
-5227	Plant Utilities	86	80	100	0	0%	100	100
-5228	State Discharge Permit	2,480	2,603	3,000	2,684	89%	2,684	5,000
-5231	Fuel, Oil, & Grease	8,203	8,609	10,000	6,525	65%	9,739	10,000
-5233	R&M - Machinery & Equipment/Parts	2,347	10,264	5,000	1,591	32%	2,375	5,000
-5241	Shop Supplies	935	2,412	2,250	732	33%	976	2,250
-5244	Tires & Tubes	166	0	1,500	0	0%	1,000	2,000
-5341	Electricity	48,526	60,846	57,500	33,226	58%	62,000	70,000
-5342	Water	0	0	7,500	7,039	94%	11,096	12,000
-5343	Sewer	0	0	6,750	11,299	167%	0	0
-5344	Natural Gas	7,451	9,565	7,500	5,632	75%	7,509	8,000
-5346	Storm Drainage	0	0	0	0	0%	750	750
-5355	Engineering Services	378	2,888	2,500	0	0%	0	2,500
-5370	Safety Workwear Allowance	0	400	781	0	0%	350	781
-5371	Cell Phone Accessories	48	0	0	0	0%	0	0
-5380	Travel & Training	270	468	3,000	1,445	48%	2,500	3,000
-5422	Small Tools	317	484	750	110	15%	600	750
-5423	Sand & Gravel & Roadbase	332	0	500	0	0%	425	500
-5433	R & M Supp/Serv - Plant	36,558	17,508	21,000	14,518	69%	20,000	21,000
-5434	R & M Supp/Serv - Lines/Manholes	6,655	6,785	4,500	4,650	103%	6,200	4,500
-5440	Sludge Disposal	6,842	11,357	20,000	8,251	41%	16,000	20,000
-5455	Lab Supplies	4,170	6,356	6,000	1,944	32%	3,200	4,500
-5495	Miscellaneous	278	166	500	65	13%	250	500
-5533	Equipment Rental	0	0	1,000	0	0%	250	1,000
-5554	Sewer Testing	5,120	7,542	7,500	2,482	33%	4,500	8,000
-5941	Safety & First Aid	285	85	500	36	7%	250	500
-5972	Confined Space	0	362	1,000	405	41%	800	1,000
<b>Total Other Operations Expenses</b>		<b>142,881</b>	<b>177,664</b>	<b>190,631</b>	<b>113,197</b>	<b>59%</b>	<b>172,054</b>	<b>203,631</b>
<b>TOTAL OPERATIONS</b>		<b>310,297</b>	<b>346,042</b>	<b>393,744</b>	<b>222,762</b>	<b>57%</b>	<b>375,167</b>	<b>450,340</b>
<b>TOTAL ADMIN./OPERATING EXPENSES</b>		<b>427,993</b>	<b>464,943</b>	<b>539,237</b>	<b>309,028</b>	<b>57%</b>	<b>504,815</b>	<b>618,238</b>

TOWN OF WELLINGTON  
SEWER FUND

Account Number		Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Anticipated 2014	Adopted Budget 2015
<b>205-70-</b>	<b>NON-DEPRECIABLE CAP.</b>							
-5540	On-Line Utility Bill Pay Module	1,451	0	0	0	0%	0	0
-5790	GIS / Mapping	0	92	1100	2167	197%	2250	1100
-5835	201 Study	0	64367	0	0	0%	0	0
-5961	Sludge Pump	0	0	4,500	0	0%	0	4,500
-5832	ORP Monitor	0	0	4,000	0	0%	0	4,000
-5916	SCADA Upgrade	0	1,038	0	0	0%	0	0
-5948	Computer Equip. / Software	2,885	498	2,500	223	9%	500	2,500
-5949	Office Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>1,500</u>
	<b>TOTAL NON-DEPREC. CAP.</b>	<b>4,336</b>	<b>65,995</b>	<b>12,100</b>	<b>2,390</b>	<b>20%</b>	<b>2,750</b>	<b>13,600</b>
	<b>NON OPERATING EXPENSES</b>							
<b>205-80</b>	<b>Capital Outlay</b>							
	<b>Sewer Lines</b>							
-5749	Sewer Main - Roos. - 4th - 5th Eng.	0	0	10,000	0	0%	0	10,000
-5762	Bonfire Engineering	0	75,115	0	11,005	0%	11,005	0
-5662	Bonfire Sewer Main Extention	0	0	0	0	0%	0	0
-5767	Thimmig Property Engineering	0	2,614	0	1,158	0%	1,158	0
-5667	Thimmig Sewer Main Extention	0	0	68,000	0	0%	0	0
-5750	Infrastructure Dedications	0	662,950	586,724	0	0%	0	201,998
-5876	Off-Site Sewer WCP	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,028</u>	<u>0%</u>	<u>140,578</u>	<u>0</u>
	<b>Total Sewer Lines</b>	<b>0</b>	<b>740,679</b>	<b>664,724</b>	<b>18,191</b>	<b>0%</b>	<b>152,741</b>	<b>211,998</b>
	<b>Equipment</b>							
-5872	New 1 Ton P/U Truck	0	0	14,000	13,429	96%	13,429	21,000
-5880	Mini Excavator	0	17348	0	0	0%	0	0
-5889	Folder Inserter	0	0	4,689	5,198	111%	5198	0
-5948	Computer Equip. / Software	0	0	2,500	0	0%	0	5,000
-5969	Lab Equipment	<u>0</u>	<u>5,338</u>	<u>7,500</u>	<u>2,776</u>	<u>37%</u>	<u>3,500</u>	<u>7,500</u>
	<b>Total Equipment</b>	<b>0</b>	<b>22,686</b>	<b>28,689</b>	<b>21,403</b>	<b>75%</b>	<b>22,127</b>	<b>33,500</b>
<b>205-80-</b>	<b>Plant Investment</b>							
-5924	WWTP Sludge Drying Pad/Bldg	0	0	0	0	0%	0	0
-5925	WWTP Expansion - Design	0	0	150,000	289,167	193%	389,000	300,000
-5927	WWTP Expansion	0	0	4,000,000	0	0%	2,000,000	2,500,000
-5874	A-Basin Gear Reducer	0	7,537	0	0	0%	0	0
-5666	Lift Station Hydrostatic Level	0	6,961	0	0	0%	0	0
-5951	Wet Well Pump	0	0	10,000	0	0%	0	10,000
-5717	On-line Process Equipement	0	0	12,000	0	0%	0	12,000
-5875	Oxygen Sensors	5,425	0	0	0	0%	0	0
-5916	SCADA Upgrade	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>20,000</u>
	<b>Total Plant Investment</b>	<b>5,425</b>	<b>14,498</b>	<b>4,192,000</b>	<b>289,167</b>	<b>7%</b>	<b>2,389,000</b>	<b>2,842,000</b>
	<b>TOTAL CAP. OUTLAY</b>	<b>5,425</b>	<b>777,863</b>	<b>4,885,413</b>	<b>328,761</b>	<b>7%</b>	<b>2,563,868</b>	<b>3,087,498</b>



TOWN OF WELLINGTON  
 SEWER FUND  
 NON-OPERATING

	Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Antici- pated 2014	Adopted Budget 2015
<b>205-90- Debt Service</b>							
2014 - Bond Issue Debt Service	0	0	0	0	0	0	177,498
-5614 2002 - CWR&PDA Loan Principal	232,918	238,335	243,752	243,752	100%	243,752	254,585
-5615 2002 - CWR&PDA Loan Interest	<u>108,646</u>	<u>109,567</u>	<u>99,248</u>	<u>85,052</u>	<u>86%</u>	<u>85,052</u>	<u>75,543</u>
<b>TOTAL DEBT SERVICE</b>	<b>341,564</b>	<b>347,902</b>	<b>343,000</b>	<b>328,804</b>	<b>96%</b>	<b>328,804</b>	<b>330,128</b>
<b>205-82</b>							
-5634 2002 CWR&PDA Loan Res. Req.	<u>106,998</u>	<u>116,236</u>	<u>134,809</u>	<u>77,257</u>	<u>57%</u>	<u>126,204</u>	<u>154,559</u>
<b>TOTAL FUND BAL. RES.</b>	<b>106,998</b>	<b>116,236</b>	<b>134,809</b>	<b>77,257</b>	<b>57%</b>	<b>126,204</b>	<b>154,559</b>
<b>TOTAL NON-OPERATING EXP.</b>	<b>453,987</b>	<b>1,242,001</b>	<b>5,363,222</b>	<b>734,822</b>	<b>14%</b>	<b>3,018,876</b>	<b>3,572,185</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>886,316</b>	<b>1,772,939</b>	<b>5,914,559</b>	<b>1,046,240</b>	<b>18%</b>	<b>3,526,441</b>	<b>4,204,023</b>

**STORM DRAINAGE FUND**

TOWN OF WELLINGTON  
STORM DRAINAGE FUND

Account Number		Actual 2012	Actual 2013	Actual Budgeted 2014	1st 8 Months 2014	% of 2014 Budgeted	Antici- pated 2014	Adopted Budget 2015
<b>REVENUE</b>								
<b>207-01-</b>	<b>TAXES</b>							
-3312	Motor Vehicle Spec. Ownership	4,739	5,139	4,750	3,697	78%	5,518	5,250
-3313	Motor Vehicle Registration Tax	2,258	2,307	2,250	1,574	70%	2,349	2,300
-3337	Road & Bridge Tax	<u>1,564</u>	<u>1,427</u>	<u>1,850</u>	<u>1,398</u>	<u>76%</u>	1,500	<u>1,750</u>
	<b>TOTAL TAXES</b>	<b>8,561</b>	<b>8,873</b>	<b>8,850</b>	<b>6,669</b>	<b>75%</b>	<b>9,367</b>	<b>9,300</b>
<b>207-02</b>	<b>CONTRIBUTED CAPITAL</b>							
-3365	Infrastructure Dedications	0	562,631	238,001	0	0%	0	222,112
-3451	TOW BP Strm Drn Impact Fee	16,496	32,936	12,000	33,031	275%	36,400	24,000
-3453	AUTH BP Strm Drn Impact Fee	<u>32,992</u>	<u>113,524</u>	<u>24,000</u>	<u>66,062</u>	<u>275%</u>	<u>72,800</u>	<u>48,000</u>
	<b>TOTAL CONTRIBUTED CAP.</b>	<b>49,488</b>	<b>709,091</b>	<b>274,001</b>	<b>99,093</b>	<b>36%</b>	<b>109,200</b>	<b>294,112</b>
<b>207-03-</b>	<b>OPERATING REVENUES</b>							
-3449	TOW Strm Drn Utility Fees	120,403	124,479	122,000	86,051	71%	128,434	130,000
-3452	AUTH Strm Drn Utility Fees	<u>207,343</u>	<u>215,339</u>	<u>212,000</u>	<u>148,862</u>	<u>70%</u>	<u>222,182</u>	<u>225,000</u>
	<b>TOTAL OPERATING</b>	<b>327,746</b>	<b>339,818</b>	<b>334,000</b>	<b>234,913</b>	<b>70%</b>	<b>350,616</b>	<b>355,000</b>
<b>207-04-</b>	<b>FEES &amp; PERMITS</b>							
-3375	Trash Haul Permits	0	0	0	0	0%	0	0
-3625	Impact Fee Incentives from GF	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0</u>
	<b>TOTAL FEES &amp; PERMITS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>207-08-</b>	<b>MISCELLANEOUS REVENUE</b>							
-3610	Earnings on Investments	0	6	0	6	0%	12	20
-3690	Miscellaneous	0	11	0	175	0%	200	200
-3910	Sale of Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0</u>
	<b>TOTAL MISC. REVENUE</b>	<b>0</b>	<b>17</b>	<b>0</b>	<b>181</b>	<b>0.00%</b>	<b>212</b>	<b>220</b>
	<b>Total Current Revenue</b>	<b>385,794</b>	<b>1,057,799</b>	<b>616,851</b>	<b>340,856</b>	<b>55%</b>	<b>469,396</b>	<b>658,632</b>
	<i>Cash &amp; Equivalents - Beg. Of Year</i>	<u><b>440,282</b></u>	<u><b>507,786</b></u>	<u><b>421,085</b></u>	<u><b>654,945</b></u>	<b>156%</b>	<u><b>654,945</b></u>	<u><b>744,751</b></u>
	<b>CASH &amp; EQUIVALENTS AVAILABLE</b>	<b>826,076</b>	<b>1,565,585</b>	<b>1,037,936</b>	<b>995,801</b>	<b>96%</b>	<b>1,124,341</b>	<b>1,403,383</b>
	<b>TOTAL STORM DRAIN EXPENDITURES</b>	<u><b>349,681</b></u>	<u><b>985,591</b></u>	<u><b>761,429</b></u>	<u><b>55,782</b></u>	<b>7%</b>	<u><b>379,590</b></u>	<u><b>636,524</b></u>
	Accounting Adjustments							
	(Increase) Decrease in Utility Receivables	4,490	-4,135					
	(Decrease) Increase in A/P	27,412	78,195					
	Increase (Decrease) Wages Payable	-511	356					
	Pooled Checking Adjustment	0	0					
	(Increase) Decrease in Inventory	0	0					
	Misc.	0	535					
	Change in Restricted Cash	<u>0</u>	<u>0</u>					
		<b>31,391</b>	<b>74,951</b>					
	<i>Cash &amp; Equivalents - End Of Year</i>	<u><b>507,786</b></u>	<u><b>654,945</b></u>	<u><b>276,507</b></u>	<u><b>940,019</b></u>	<b>340%</b>	<u><b>744,751</b></u>	<u><b>766,859</b></u>
								120.48%
							<b>W/O - ID</b>	185.05%

TOWN OF WELLINGTON  
STORM DRAINAGE FUND

Account Number		Actual 2012	Actual 2013	Actual Budgeted 2014	1st 8 Months 2014	% of 2014 Budgeted	Antici- pated 2014	Adopted Budget 2015
<b>ADMINISTRATIVE</b>								
<b>207-15-</b>	<b>ADMINISTRATIVE PERSONNEL</b>							
-5100	Wages & Salaries	15,974	15,727	16,831	10,742	64%	16,831	19,754
-5102	Benefits	3,651	4,042	5,781	2,575	45%	5,781	7,028
	<b>Personnel Subtotal</b>	<b>19,625</b>	<b>19,769</b>	<b>22,612</b>	<b>13,317</b>	<b>59%</b>	<b>22,612</b>	<b>26,782</b>
<b>SERVICES &amp; SUPPLIES</b>								
-5154	Economic Development	0	0	1,000	0	0%	0	1,000
-5214	Office Supplies	212	1,556	1,350	507	38%	757	1,350
-5311	Postage	939	975	1,000	566	57%	950	1,000
-5331	Publishing & Legal Notices	58	0	250	0	0%	0	250
-5335	Dues & Subscriptions	109	108	125	127	102%	130	130
-5338	Bank Service Charges	31	0	100	0	0%	0	100
-5339	On-Line Utility Bill Pay - Operations	690	1,178	1,250	846	68%	1,128	1,250
-5345	Telephone Services	302	295	500	181	36%	350	500
-5352	Legal Services	0	0	750	0	0%	0	750
-5353	Audit Fee	0	612	750	726	97%	726	900
-5363	R&M Office Equipment	225	184	250	193	77%	250	250
-5380	Travel & Training	11	18	500	47	9%	50	500
-5382	Network Administration	132	130	250	68	27%	125	250
-5384	Internet Service	139	81	250	57	23%	150	250
-5495	Miscellaneous	272	194	450	107	24%	150	450
-5510	Insurance	2,528	2,598	2,750	2,821	103%	2,821	3,250
-5522	Authority Utility Payments	205,829	210,673	212,000	747	0%	222,182	225,000
-5524	Authority BP Impact Payments	32,992	113,524	24,000	0	0%	72,800	48,000
-5579	Software License/Support	1,270	2,166	2,150	1,593	74%	2,378	2,400
-5947	Copier Expense	<u>1,707</u>	<u>1,829</u>	<u>500</u>	<u>1,009</u>	<u>202%</u>	1,850	<u>2,000</u>
	<b>Total Supplies &amp; Services</b>	<b>247,444</b>	<b>336,121</b>	<b>250,175</b>	<b>9,595</b>	<b>4%</b>	<b>306,796</b>	<b>289,580</b>
	<b>TOTAL ADMIN. EXPENDITURES</b>	<b>267,069</b>	<b>355,890</b>	<b>272,787</b>	<b>22,912</b>	<b>8%</b>	<b>329,408</b>	<b>316,362</b>
<b>207-34-</b>	<b>OPERATIONAL PERSONNEL</b>							
-5100	Wages & Salaries	32,514	19,687	17,310	16,024	93%	23,916	15,142
-5102	Benefits	<u>9,260</u>	<u>5,750</u>	<u>7,687</u>	<u>5,230</u>	<u>68%</u>	<u>7,806</u>	<u>6,746</u>
	<b>TOTAL OPER. PERSONNEL</b>	<b>41,774</b>	<b>25,437</b>	<b>24,997</b>	<b>21,254</b>	<b>85%</b>	<b>31,722</b>	<b>21,888</b>
<b>207-34-</b>	<b>SERVICES &amp; SUPPLIES</b>							
-5231	Fuel, Oil & Grease	2,091	2,271	2,500	1,394	56%	2,081	2,500
-5233	R&M Vehicles/Equipment	1,321	0	2,500	0	0%	1,250	2,500
-5241	Shop Supplies	608	28	750	8	1%	500	750
-5244	Tires & Tubes	0	0	750	0	0%	350	750
-5355	Engineering Services	0	24,245	25,000	1,841	7%	2,455	25,000
-5370	Safety Workwear Allowance	0	0	162	0	0%	150	162
-5380	Travel & Training	0	0	500	0	0%	250	500
-5422	Small Tools	0	0	150	0	0%	100	150
-5424	Fabricated Material	0	0	500	0	0%	0	500
-5451	R&M Services-Street Sweeper	0	0	200	0	0%	0	200
-5453	R&M Supplies-Street Sweeper	0	0	500	0	0%	100	500
-5533	Equipment Rental	0	0	1,500	0	0%	0	1,500
-5495	Miscellaneous	<u>66</u>	<u>87</u>	<u>150</u>	<u>0</u>	<u>0%</u>	<u>75</u>	<u>150</u>
	<b>Services &amp; Supplies Subtotal</b>	<b>4,086</b>	<b>26,631</b>	<b>35,162</b>	<b>3,243</b>	<b>9%</b>	<b>7,310</b>	<b>35,162</b>
	<b>TOTAL OPERATIONS</b>	<b>45,860</b>	<b>52,068</b>	<b>60,159</b>	<b>24,497</b>	<b>41%</b>	<b>39,033</b>	<b>57,050</b>

Account Number	TOWN OF WELLINGTON STORM DRAINAGE FUND	Actual 2012	Actual 2013	Actual Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Antici- pated 2014	Adopted Budget 2015
<b>207-70-</b>	<b>NON-DEPRECIABLE CAP.</b>							
-5540	On-Line Utility Bill Pay Module	872	0	0	0	0%	0	0
-5790	GIS / Mapping	0	2441	2000	4,094	205%	5000	2000
-5841	Storm Drain Replacements	0	1,335	8,000	1,342	17%	1,500	8,000
-5948	Computer Equip./Software	27	196	1,000	97	10%	250	1,000
-5986	Cleveland Drainage Feasibility	<u>24,651</u>	<u>7,349</u>	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0</u>
	<b>TOTAL NON-DEPRECIABLE CAP.</b>	<b>25,550</b>	<b>11,321</b>	<b>11,000</b>	<b>5,533</b>	<b>205%</b>	<b>6,750</b>	<b>11,000</b>
<b>207-80-</b>	<b>CAPITAL OUTLAY</b>							
-5662	Bonfire Storm Drain Extention	0	0	30,000	0	0%	0	0
-5667	Thimmig Storm Drain Construction	0	0	126,000	0	0%	0	0
-5750	Infrastructure Dedications	0	562,631	238,001	0	0%	0	222,112
-5762	Bonfire Engineering	0	0	0	0	0%	0	0
-5772	Jefferson Ave/Ace Hardware Xing	0	0	0	504	0%	1,800	0
-5767	Thimmig Property Engineering	0	3,681	0	737	0%	1,000	0
-5841	Storm Drain Replacements	11,202	0	0	0	0%	0	0
	Garfield Storm Drainage Engineering	0	0	0	0	0%	0	20,000
-5868	Wilson Ave - 6th to Ballfield	0	0	10,000	0	0%	0	10,000
-5889	Folder Inserter	0	0	1,482	1,599	108%	1,599	0
-5948	Computer Equip./Software	0	0	0	0	0%	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>11,202</b>	<b>566,312</b>	<b>405,483</b>	<b>2,840</b>	<b>0%</b>	<b>4,399</b>	<b>252,112</b>
<b>207-82</b>	<b>RESERVATIONS OF FUND BALANCE</b>							
-5635	Storm Drainage Impact Fees Collected	<u>0</u>	<u>0</u>	<u>12,000</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0</u>
	<b>TOTAL FUND BAL. RES.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>349,681</b>	<b>985,591</b>	<b>761,429</b>	<b>55,782</b>	<b>0%</b>	<b>379,590</b>	<b>636,524</b>

**CONSERVATION TRUST FUND**

TOWN OF WELLINGTON  
**CONSERVATION TRUST FUND**

Account Number		Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Antici- pated 2014	Adopted Budget 2015
<b>209-08-</b>	<b>REVENUE</b>							
-3701	Lottery Receipts	63,170	69,636	62,000	33,093	53%	70,000	68,000
-3610	Earnings on Investments	<u>221</u>	<u>199</u>	<u>250</u>	<u>112</u>	<u>45%</u>	<u>175</u>	<u>200</u>
	Total Current Revenue	63,391	69,835	62,250	33,205	53%	70,175	68,200
	<i>Beginning Fund balance</i>	<u>235,515</u>	<u>298,906</u>	<u>298,225</u>	<u>368,741</u>	<u>124%</u>	<u>368,741</u>	<u>438,916</u>
	<b>TOTAL CTF REVENUE</b>	<b>298,906</b>	<b>368,741</b>	<b>360,475</b>	<b>401,946</b>	<b>112%</b>	<b>438,916</b>	<b>507,116</b>
<b>209-15-</b>	<b>EXPENDITURES</b>							
-5908	Holiday Lighting	0	0	0	0	0%	0	0
-5909	Senior Support	0	0	0	0	0%	0	0
-5932	Fireworks	0	0	0	0	0%	0	0
-5933	Senior's Van	0	0	0	0	0%	0	0
-5934	Trans to General Fund- CAC	0	0	0	0	0%	0	0
-5936	Trans to Park Fund - Park Development	0	0	0	0	0%	0	0
-5937	Trans to General Fund-Rec Contrib.	0	0	0	0	0%	0	0
	To be determined Cap. Park Proj.	<u>0</u>	<u>0</u>	0	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0</u>
	<b>TOTAL CTF EXPENDITURES</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0%</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
	<i>Year End Fund Balance</i>	<b>298,906</b>	<b>368,741</b>	<b>360,475</b>	<b>401,946</b>	<b>112%</b>	<b>438,916</b>	<b>507,116</b>

**PARK FUND**

TOWN OF WELLINGTON  
PARK FUND

Account Number		Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Anticipated 2014	Adopted Budget 2015
<b>210-01-</b>	<b>TAXES</b>							
-3130	Sales Taxes	236,277	252,930	245,000	178,696	73%	268,473	281,896
-3140	Use Tax Building Materials	76,302	239,241	70,000	140,253	200%	234,787	154,805
-3315	Motor Vehicle Use Tax	121,618	132,711	110,000	100,778	92%	151,147	169,331
-3700	Open Space Sales Tax (OSST)	<u>155,337</u>	<u>167,553</u>	<u>135,000</u>	<u>96,301</u>	<u>71%</u>	<u>178,335</u>	<u>178,335</u>
	<b>TOTAL TAXES</b>	<b>589,534</b>	<b>792,435</b>	<b>560,000</b>	<b>516,028</b>	<b>92%</b>	<b>832,742</b>	<b>784,367</b>
<b>210-02 &amp; 05</b>	<b>FEES &amp; PERMITS</b>							
-3175	Recreation Program Fees/Sales	72,794	58,390	63,700	49,295	77%	63,700	63,700
-3177	Batting Cage Fees/Sales	2,214	1,844	3,200	2,106	66%	2,200	2,200
-3176	Rollie League 1	1,651	0	0	0	0%	0	0
-3381	Trail Impact Fee	0	0	0	0	0%	0	54,000
-3620	BP Park Impact Fee	<u>66,991</u>	<u>141,200</u>	<u>48,000</u>	<u>119,800</u>	<u>250%</u>	<u>177,200</u>	<u>120,000</u>
	<b>TOTAL FEES &amp; PERMITS</b>	<b>143,650</b>	<b>201,434</b>	<b>114,900</b>	<b>171,201</b>	<b>149%</b>	<b>243,100</b>	<b>239,900</b>
<b>210-08</b>	<b>MISCELLANEOUS REVENUE</b>							
-3365	Infrastructure Dedications	0	0	2,748,358	0	0%	0	0
-3625	Impact Fee Incentives from GF	0	0	0	0	0%	0	0
-3610	Investment Earnings	865	250	300	146	49%	250	300
-3623	Cash-in-Lieu of Public Lands	0	37,380					
-3650	Buffalo Creek Park Bond / Loan	0	0	2,800,000	0	0%	600,000	1,800,000
-3645	GOCO Grants	0	0	333,000	0	0%	0	350,000
	Winnick Park Grant	0	0	0	0	0%	0	25,000
-3505	Misc. Grants/Contributions	89,000	0	2,500	0	0%	25,000	0
-3807	Windsor Ditch Pedestrian Bridge Gran	0	0	50,000	0	0%	0	50,000
-3635	Poudre RE-1 Irrig. Fees	8,490	5,856	5,000	3,858	77%	5,289	0
-3690	Misc. Revenue	401	3,678	250	874	0%	875	250
-3910	Sale of Assets	<u>4,190</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0</u>
	<b>TOTAL MISC.</b>	<b>102,946</b>	<b>47,164</b>	<b>5,939,408</b>	<b>4,878</b>	<b>0%</b>	<b>631,414</b>	<b>2,225,550</b>
<b>210-09</b>	<b>TRANSFER-INS</b>							
-3201	Transfer-In From General Fund	0	0	0	0	0%	0	350,000
-3800	Transfer-In From Conservation Trust	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0</u>
	<b>TOTAL TRANSFER-INS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>350,000</b>
	<b>Total Current Revenue</b>	<b>836,130</b>	<b>1,041,033</b>	<b>6,614,308</b>	<b>692,107</b>	<b>10%</b>	<b>1,707,256</b>	<b>3,599,817</b>
	<i>Beginning Fund Balance</i>	<u>172,727</u>	<u>491,935</u>	<u>772,678</u>	<u>1,045,437</u>	<u>135%</u>	<u>1,045,437</u>	<u>690,546</u>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>1,008,857</b>	<b>1,532,968</b>	<b>7,386,986</b>	<b>1,737,544</b>	<b>24%</b>	<b>2,752,693</b>	<b>4,290,363</b>
	<b>TOTAL PARK FUND EXPEND.</b>	<b>516,922</b>	<b>486,112</b>	<b>6,709,570</b>	<b>502,262</b>	<b>7%</b>	<b>2,062,147</b>	<b>4,124,554</b>
	<b>Accounting Adjustments</b>		-1,419					
	<i>Year End Fund Balance</i>	<u>491,935</u>	<u>1,045,437</u>	<u>677,416</u>	<u>1,235,282</u>	<u>182%</u>	<u>690,546</u>	<u>165,809</u>
							<b>W/O - ID</b>	<b>4.02%</b>
								<b>4.02%</b>
<b>210-15-</b>	<b>ADMINISTRATIVE PERSONNEL</b>							
-5100	Wages & Salaries	34,857	34,089	36,746	23,480	64%	36,746	45,714
-5102	Benefits	<u>9,599</u>	<u>10,678</u>	<u>12,463</u>	<u>6,661</u>	<u>53%</u>	<u>12,463</u>	<u>15,796</u>
	<b>Personnel Subtotal</b>	<b>44,456</b>	<b>44,767</b>	<b>49,209</b>	<b>30,141</b>	<b>61%</b>	<b>49,209</b>	<b>61,510</b>
	<b>SERVICES &amp; SUPPLIES</b>							
-5214	Office Supplies	447	1,739	1,500	767	51%	750	750
-5311	Postage	101	101	500	50	10%	100	100
-5329	HOA Fees	0	0	0	360	0%	750	750
-5331	Publishing & Legal Notices	27	69	250	63	25%	75	75
-5335	Dues & Subscriptions	464	460	500	540	108%	600	600
-5338	Bank Service Charges	47	0	75	0	0%	50	50
-5345	Telephone Services	2,046	2,429	2,300	1,559	68%	2,300	2,300
-5353	Audit Fee	0	1,413	1,600	1,554	97%	1,554	1,750
-5363	R&M Computer/Office Equip.	108	130	250	129	52%	220	220
-5380	Travel & Training	35	39	1,250	146	12%	350	350
-5382	Network Administration	398	390	500	203	41%	400	400
-5384	Internet Services	139	1,047	1,000	641	64%	1,050	1,050
-5402	Misc. Grants Matching	1,080	0	0	0	0%	0	0
-5495	Miscellaneous	0	87	500	0	0%	100	100
-5510	Insurance & Bonds	4,166	4,281	4,100	4,267	104%	4,300	4,300
-5562	County Clerk Fees	6,040	6,636	5,500	5,039	92%	7,000	7,000
-5947	Copier Expense	0	367	750	1,009	135%	1,250	1,250
-5579	Software License/Support	<u>1,270</u>	<u>1,785</u>	<u>1,750</u>	<u>1,212</u>	<u>69%</u>	<u>1,800</u>	<u>1,800</u>
	<b>Total Supplies &amp; Services</b>	<b>16,368</b>	<b>20,973</b>	<b>22,325</b>	<b>17,539</b>	<b>79%</b>	<b>22,649</b>	<b>22,845</b>
	<b>TOTAL ADMIN. EXPENDITURES</b>	<b>60,824</b>	<b>65,740</b>	<b>71,534</b>	<b>47,680</b>	<b>67%</b>	<b>71,858</b>	<b>84,355</b>

Account Number	TOWN OF WELLINGTON PARK FUND	Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Antici- pated 2014	Adopted Budget 2015
<b>210-34-</b>	<b>OPERATIONS</b>							
	OPERATIONAL PERSONNEL							
-5100	Wages & Salaries	57,955	86,521	76,875	67,767	88%	76,875	102,952
-5102	Benefits	<u>14,274</u>	<u>26,418</u>	<u>44,969</u>	<u>20,147</u>	<u>45%</u>	<u>44,969</u>	<u>40,030</u>
	<b>Personnel Subtotal</b>	<b>72,229</b>	<b>112,939</b>	<b>121,845</b>	<b>87,914</b>	<b>72%</b>	<b>121,845</b>	<b>142,982</b>
	<b>OPERATING EXPENDITURES</b>							
	SERVICES & SUPPLIES							
-5231	Fuel, Oil & Grease	1,857	2,066	2,000	976	49%	2,000	2,000
-5233	R&M - Mach. & Equip.	1,833	3,370	5,000	1,446	29%	3,450	3,500
-5234	Irrig. Water Assessments	0	4,310	4,500	250	6%	4,310	4,310
-5237	Irrigation Supplies	10,695	7,971	7,500	5,656	75%	7,500	7,500
-5239	Wells & Well Houses	0	365	15,000	303	2%	15,000	500
-5241	Shop Supplies	1,849	1,192	3,000	1,357	45%	1,750	1,750
-5244	Tires & Tubes	15	1,273	1,000	950	95%	950	100
-5252	Tree Replacement & Trimming	2,441	1,540	4,000	950	24%	1,500	1,500
-5253	Tree Spraying	0	2,525	4,000	6,366	159%	7,000	7,000
-5341	Electricity	15,469	16,500	13,000	10,803	83%	17,000	1,150
-5342	Water	0	0	20,000	13,875	69%	18,000	20,000
-5343	Sewer	0	0	300	175	58%	250	300
-5344	Natural Gas	618	625	750	386	0%	750	750
-5346	Storm Drainage	0	0	0	469	0%	700	700
-5365	Toilet Rental	8,150	10,672	8,500	7,725	91%	11,000	11,500
-5366	Services - Parks & Lawn Care	24,632	36,831	35,000	34,131	98%	36,000	36,000
-5370	Safety Workwear Allowance	0	193	516	383	0%	400	400
-5371	Cell Phone/Accessories	28	0	0	0	0%	0	0
-5380	Travel & Training	0	0	1,000	0	0%	250	250
-5397	Weed Control	0	72	2,000	239	0%	275	2,000
-5422	Small Tools	48	563	750	919	123%	1,000	750
-5423	Sand & Gravel & Roadbase	3,015	1,729	7,000	1,177	17%	1,800	1,800
-5495	Miscellaneous	102	582	500	96	19%	400	500
-5533	Equipment Rental	998	239	1,250	0	0%	350	1,250
-5941	Safety & First Aid	<u>420</u>	<u>215</u>	<u>750</u>	<u>155</u>	<u>0%</u>	<u>300</u>	<u>300</u>
	<b>Services &amp; Supplies Subtotal</b>	<b>72,170</b>	<b>92,833</b>	<b>137,316</b>	<b>88,787</b>	<b>65%</b>	<b>131,935</b>	<b>105,810</b>
	<b>TOTAL OPERATIONS</b>	<b>144,399</b>	<b>205,772</b>	<b>259,161</b>	<b>176,701</b>	<b>68%</b>	<b>253,780</b>	<b>248,792</b>
<b>210-51-</b>	<b>RECREATION</b>							
	PERSONNEL							
-5100	Wages & Salaries	116,350	106,579	114,500	79,316	69%	114,500	134,669
-5102	Benefits	<u>29,502</u>	<u>37,227</u>	<u>30,753</u>	<u>20,993</u>	<u>68%</u>	<u>30,753</u>	<u>35,429</u>
	<b>Rec. Personnel Subtotal</b>	<b>145,852</b>	<b>143,806</b>	<b>145,252</b>	<b>100,309</b>	<b>138%</b>	<b>145,252</b>	<b>170,098</b>
	PROGRAMS							
-5140	Youth Soccer	3,364	3,014	6,916	1,640	24%	3,400	7,330
-5141	Adult Soccer	1,170	0	1,970	308	16%	400	1,970
-5142	Youth Football	3,581	1,436	2,227	1,026	46%	1,400	2,267
-5144	Youth Baseball	8,539	3,086	4,335	3,033	70%	3,000	4,500
-5146	Youth Basketball	1,075	1,868	2,208	0	0%	1,900	2,208
-5148	Youth Volleyball	712	954	1,831	900	49%	1,100	2,031
-5160	Adult Dodgeball	0	511	335	0	0%	0	335
-5162	Adult Softball	1,340	1,613	3,443	3,004	87%	3,004	3,743
-5161	Adult Flag Football	308	0	440	0	0%	0	440
-5164	Adult Volleyball	1,054	1,035	3,810	1,103	29%	3,100	3,810
-5181	Supplies / Maint. / General Ops	15,011	12,345	25,000	10,940	44%	13,000	26,000
-5183	Batting Cages - Maint. & Operations	955	1,714	4,700	521	11%	1,000	4,700
-5185	Batting Cages - Electricity	643	825	700	355	51%	850	700
-5191	Enrichment Classes	<u>21</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0</u>
	<b>TOTAL REC. OPERATING</b>	<b>37,773</b>	<b>28,401</b>	<b>57,915</b>	<b>22,830</b>	<b>426%</b>	<b>32,154</b>	<b>60,034</b>
	<b>TOTAL REC.</b>	<b>183,625</b>	<b>172,207</b>	<b>203,167</b>	<b>123,139</b>	<b>61%</b>	<b>177,406</b>	<b>230,132</b>
<b>210-70-</b>	<b>NON-DEPRECIABLE CAP.</b>							
	PARKS							
-5727	Water Rentals	0	0	0	1,200	0%	1,200	
-5815	Mower	0	0	0	0	0%	0	0
-5856	Irrigation Improvements	0	1,335	0	0	0%	0	0
-5896	Mowers Trailer	0	0	0	0	0%	0	0
-5898	Eagle Scout Park Stage	297	0	0	0	0%	0	0
-5911	Downtown Skateboard Park (OSST)	0	0	1,000	1,334	133%	1,334	1,000
-5948	Computer Equip. / Software (Parks)	230	258	0	94	0%	250	0
-5949	Office Equipment	<u>0</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>0%</u>	<u>250</u>	<u>500</u>
	<b>Total PARKS - ND-Cap.</b>	<b>527</b>	<b>1,593</b>	<b>1,500</b>	<b>2,628</b>	<b>175%</b>	<b>3,034</b>	<b>1,500</b>

Account Number	TOWN OF WELLINGTON PARK FUND	Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Antici- pated 2014	Adopted Budget 2015
<b>210-70- RECREATION</b>	<b>NON-DEPRECIABLE CAP.</b>							
-5168	Computer Equip. / Software (Rec.)	0	1,778	3,100	0	0%	800	4,500
-5773	Ball Field Infield Renovation	0	0	2,500	2,050	82%	2,050	0
-5804	Ballfield Fence Repair	410	2,287	10,000	11,106	111%	0	0
-5778	Ice Maker (Parks Shop)	0	0	2,500	0	0%	0	3,500
-5790	GIS / Mapping	0	0	0	2,167	0%	2,500	2,500
-5820	Repair Paint Striper	0	0	1,500	0	0%	0	0
-5825	Repair & Paint Gator Shed	0	0	500	0	0%	0	1,000
-5818	Infield Sprinkler South Ball Field	0	0	4,000	0	0%	0	0
-5857	Infield Sprinkler North Ball Field	3,135	0	4,500	0	0%	0	0
-5806	Surveillance Camera - Batting Cages	0	0	500	0	0%	0	1,500
-5809	Dugout Covers & Bench- Match (PSD)	0	0	3,000	0	0%	0	4,500
	<b>Total RECREATION - ND-Cap.</b>	<b>3,545</b>	<b>4,065</b>	<b>32,100</b>	<b>15,323</b>	<b>48%</b>	<b>5,350</b>	<b>17,500</b>
	<b>Total ND-Cap.</b>	<b>4,072</b>	<b>5,658</b>	<b>33,600</b>	<b>17,951</b>	<b>53%</b>	<b>8,384</b>	<b>19,000</b>
<b>210-80- PARKS</b>	<b>CAPITAL OUTLAY</b>							
	<b>Equipment</b>							
-5815	Mower	11,775	0	0	0	0%	0	0
-5872	New 1 Ton P/U Truck	0	0	9,000	9,935	0%	9,935	0
-5466	Air Compressor	0	0	8,000	0	0%	8,000	0
-5880	Mini Excavator	0	4,681	0	0	0%	0	0
	Bob Cat	0	0	0	0	0%	0	15,000
-5948	Computer Equip./Software	0	0	1,750	0	0%	1,250	1,500
-5967	Line Striper	0	6,995	0	0	0%	0	0
	<b>Total Equip.</b>	<b>11,775</b>	<b>11,676</b>	<b>18,750</b>	<b>9,935</b>	<b>53%</b>	<b>19,185</b>	<b>16,500</b>
	<b>PARK Facilities</b>							
-5724	40 HP Dual Control Variable frequency	0	0	0	0	0%	0	0
-5750	Infrastructure Dedications	0	0	2,748,358	0	0%	0	0
-5804	Ballfield Fence	7,399	0	0	0	0%	0	0
-5808	Wellington Community Park - Design	0	0	0	0	0%	0	0
-5763	Wellington Community Park - Phase 1 - Irrig.	0	19,224	0	6,534	0%	6,534	0
-5856	Wellington Community Park Completion	0	0	3,250,000	120,322	0%	1,500,000	3,300,000
	Winnick Park Development	0	0	0	0	0%	0	50,000
-5887	V-P Park Trees	0	5,835	0	0	0%	0	0
-5942	Windsor Ditch Pedestrian Bridge	0	0	100,000	0	0%	25,000	75,000
-5943	Practice Baseball Field VP Park	0	0	25,000	0	0%	0	25,000
-5824	Innova Disc Golf Course	15,144	0	0	0	0%	0	0
-5922	Cottonwood Park Land	89,684	0	0	0	0%	0	0
	<b>Total Park Facilities</b>	<b>112,227</b>	<b>25,059</b>	<b>6,123,358</b>	<b>126,856</b>	<b>2%</b>	<b>1,531,534</b>	<b>3,450,000</b>
	<b>Total Capital Outlay</b>	<b>124,002</b>	<b>36,735</b>	<b>6,142,108</b>	<b>136,791</b>	<b>2%</b>	<b>1,550,719</b>	<b>3,466,500</b>
<b>210-90-</b>	<b>DEBT SERVICE</b>							
-5630	Wellington Community Park - Principal	0	0	0	0	0%	0	35,160
-5632	Wellington Community Park - Interest	0	0	0	0	0%	467	40,615
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>467</b>	<b>75,775</b>
	<b>TOTAL PARK EXPENDITURES</b>	<b>516,922</b>	<b>486,112</b>	<b>6,709,570</b>	<b>502,262</b>	<b>7%</b>	<b>2,062,147</b>	<b>4,124,554</b>



**LIBRARY TRUST FUND**

Account Number	TOWN OF WELLINGTON LIBRARY TRUST FUND	Actual 2012	Actual 2013	Budgeted 2014	1st 8 Months 2014	% of 2014 Budget	Antici- pated 2014	Adopted Budget 2015
<b>255-</b>	<b>REVENUES</b>							
-3372	Library Impact Fees	17,500	36,500	15,000	31,000	207%	35,000	30,000
-3369	Lib. Spec. Contrib./Grants	173	3,000	175	0	0%	175	175
	<b>TOTAL CURRENT REVENUE</b>	17,673	39,500	15,175	31,000	204%	35,175	30,175
	<i>Beginning Fund balance</i>	<u>160,873</u>	<u>172,596</u>	<u>193,386</u>	<u>199,686</u>	<u>103%</u>	<u>199,686</u>	<u>223,976</u>
	<b>TOTAL REVENUE</b>	178,546	212,096	208,561	230,686	111%	234,861	254,151
<b>255-</b>	<b>EXPENDITURES</b>							
-5739	Transfer to General Fund	5,950	12,410	5,100	0	0%	10,710	10,200
-5369	Lib. Spec. Contrib./Expend.	0	0	175	0	0%	175	175
	<b>TOTAL EXPENDITURES</b>	5,950	12,410	5,275	0	0%	10,885	10,375
	<i>Year End Fund Balance</i>	<u>172,596</u>	<u>199,686</u>	<u>203,286</u>	<u>230,686</u>	<u>113%</u>	<u>223,976</u>	<u>243,776</u>

# CERTIFICATION OF VALUATION BY LARIMER COUNTY ASSESSOR

Name of Jurisdiction **035 - TOWN OF WELLINGTON**

New Entity: No

IN LARIMER COUNTY, COLORADO ON November 25, 2014

## USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2014:

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	48,563,590
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *x	50,856,730
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	50,856,730
5. NEW CONSTRUCTION: ‡	1,976,133
6. INCREASED PRODUCTION OF PRODUCING MINE: ≈	0
7. ANNEXATIONS/INCLUSIONS:	140,410
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): †	0
10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1))(a), C.R.S.) Includes all revenue collected on valuation not previously certified:	\$0.00
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	\$117.15

\* This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec.20(8)(b), Colorado Constitution.

‡ New construction is defined as: Taxable real property structures and the personal property connected with the structure.

≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 and 52A.

† Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

## USE FOR TABOR "LOCAL GROWTH" CALCULATIONS ONLY

IN ACCORDANCE WITH ARTICLE X, SECTION 20, COLORADO CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2014:

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	487,263,700
<b>ADDITIONS TO TAXABLE REAL PROPERTY</b>	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: **	22,344,369
3. ANNEXATIONS/INCLUSIONS:	484,150
4. INCREASED MINING PRODUCTION: §	0
5. PREVIOUSLY EXEMPT PROPERTY:	185,948
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	0

(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)

### DELETIONS FROM TAXABLE REAL PROPERTY

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	0
9. DISCONNECTIONS/EXCLUSIONS:	0
10. PREVIOUSLY TAXABLE PROPERTY:	1,500

¶ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

\*\* Construction is defined as newly constructed taxable real property structures.

§ Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS :

1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY:	0
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**NOTE: All levies must be Certified to the County Commissioners NO LATER THAN DECEMBER 15**

**CERTIFICATION OF TAX LEVIES**

December 9, 2014

Larimer County Board of Commissioners  
PO Box 1190  
Fort Collins, CO 80522

Dear Commissioners:

**For the year 2015:**

The Board of Trustees of the Town of Wellington hereby certifies a total levy of:  
To be extended by you upon the total assessed valuation of :  
To Produce Revenue of:

**14.167**  
**\$50,856,730.00**  
**\$720,487.29**

It is requested that these levies be separately identified in all tax statements.

The levies and revenue are for the following purposes:

CATEGORY	LEVY (Mills)	REVENUE
1. General Operating Expenditures	12.439	\$632,606.86
2. Tax Credits	0.000	\$0.00
3. Refunds/Abatements	0.000	\$0.00
<b>SUBTOTAL</b>	<b>12.439</b>	<b>\$632,606.86</b>
4. General Obligation Bonds	1.728	\$87,880.43
5. Contractual Obligations Approved at Election	0.000	\$0.00
6. Capital Expenditures levied pursuant to 29-2-301 (1.2) or 29-1-302(1.5) C.R.S. (Counties and Municipalities Only)	0.000	\$0.00
7. Expenses Incurred in Reappraisal Ordered or Conducted by State Board (County Only)	0.000	\$0.00
8. Payment of Excess State Equalization payments to School Districts (County Only)	0.000	\$0.00
9. Other (specify)	0.000	\$0.00
<b>TOTAL</b>	<b>14.167</b>	<b>\$720,487.29</b>

Contact Person: Mike Cummins - Daytime Phone #: 970-568-3381

Signed  Title: Town Administrator  
Larry Lorentzen

NOTE: Certification must be to three decimal places only. Send copy to Division of Local Government.  
If you are located in more than one county, please list all counties here:

**ORDINANCE 17 – 2014**

**AN ORDINANCE ADOPTING THE BUDGET FOR THE TOWN OF WELLINGTON, COLORADO FOR THE CALENDAR YEAR BEGINNING THE 1<sup>ST</sup> DAY OF JANUARY, 2015, AND ENDING THE LAST DAY OF DECEMBER, 2015, ESTIMATING THE AMOUNT OF MONEY NECESSARY TO BE RAISED BY TAX LEVY BASED ON THE SAID BUDGET SO ADOPTED; ESTIMATING THE AMOUNT OF MONEY TO BE DERIVED FROM OTHER REVENUE SOURCES; SETTING FORTH ESTIMATED EXPENDITURES FOR EACH, AND DECLARING AN EMERGENCY.**

WHEREAS, the Town Administrator has been designated to prepare the annual budget for Wellington, Colorado, for the calendar year beginning January 1, 2015, and ending December 31, 2015, and has prepared the said budget and has submitted it to the Board of trustees; and

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

WHEREAS, the Board of Trustees is required by state law to adopt an annual budget prior to December 15, 2014,

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

SECTION 1. That the estimated revenue for the various funds of the Town of Wellington:

General Fund	\$ 5,329,609
Street Fund	\$ 1,853,740
Conservation Trust Fund	\$ 507,116
Water Fund	\$10,388,341
Sewer Fund	\$ 6,567,802
Storm Drainage Fund	\$ 1,403,383
Park Fund	\$ 4,290,363
Library Trust Fund	<u>\$ 254,151</u>
<b>TOTAL</b>	<b>\$30,594,505</b>

SECTION 2. That the estimated expenditures for each fund of the Town of Wellington are as follows:

General Fund	\$2,572,795
Street Fund	\$1,754,581
Conservation Trust Fund	\$ 0
Water Fund	\$4,151,303
Sewer Fund	\$4,204,023
Storm Drainage Fund	\$ 636,524
Park Fund	\$4,124,554
Library Trust Fund	<u>\$ 10,200</u>
<b>TOTAL</b>	<b>\$17,453,980</b>

SECTION 3. That the budget for the Town of Wellington, Colorado for the calendar year beginning January 1, 2015 and ending December 31, 2015, as heretofore submitted to the Board of Trustees by the Town Administrator, and as changed and amended by the Board of Trustees be, and the same hereby is adopted and approved as the budget for the Town of Wellington for the said fiscal year.

SECTION 4. That the budget herein approved and adopted shall be signed by the Mayor and the Town Clerk and made a part of the public records of the Town of Wellington.

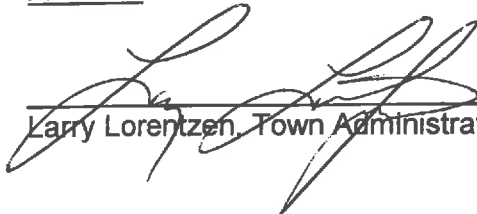
SECTION 5. In the opinion of the Board of Trustees of the Town of Wellington, Larimer County, Colorado, this ordinance is necessary for the immediate protection and preservation of the public health, safety, convenience, and general welfare, and is enacted for that purpose and shall be in full force and effect after passage.

PASSED AND ADOPTED BY THE BOARD OF TRUSTEES OF THE TOWN OF WELLINGTON AND ORDERED PUBLISHED THIS 9<sup>TH</sup> DAY OF DECEMBER, 2014, AND ORDERED TO BECOME EFFECTIVE IMMEDIATELY UPON ADOPTION.

PUBLISHED IN FULL IN THE "Fort Collins Coloradoan" ON THE 9<sup>th</sup> DAY OF December, 2014.

  
\_\_\_\_\_  
Jack Brinkoff, Mayor

ATTEST:

  
\_\_\_\_\_  
Larry Lorentzen, Town Administrator/Town Clerk

**ORDINANCE 18- 2014**

**AN ORDINANCE LEVYING TAXES FOR THE YEAR 2014  
TO DEFRAY COSTS OF MUNICIPAL GOVERNMENT OF  
WELLINGTON, COLORADO, FOR THE CALENDAR YEAR  
BEGINNING JANUARY 1, 2015, AND ENDING DECEMBER  
31, 2015, AND DECLARING AN EMERGENCY.**

WHEREAS, the Board of Trustees of the Town of Wellington has adopted the annual budget for the calendar year beginning January 1, 2014, and ending December 31, 2014, in accordance with the Local Government Budget Law, on December 10th, 2013; and

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is **\$2,572,795**; and

WHEREAS, the amount of money necessary to balance the budget for bonds and interest is **\$87,880**; and

WHEREAS, the 2014 valuation for assessment for the Town of Wellington as certified by Larimer County Assessor is **\$50,856,730**; and

WHEREAS, the Board of Trustees is required by C.R.S. 39-5-128, to certify the mill levy to the Larimer County Board of County Commissioners not later than December 15, 2014.

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

**SECTION 1.** That for the purpose of meeting all general operating expenses of Wellington, Colorado, during the calendar year beginning January 1, 2015 and ending December 31, 2015, there is hereby levied a tax of **12.439** mills upon each dollar of the total assessed valuation of all taxable property within the Town of Wellington for the year 2014.

**SECTION 2.** That for the purposes of meeting all bonds and interest expenses of Wellington, Colorado, during the calendar year beginning January 1, 2015 and ending December 31, 2015, there is hereby levied a tax of **1.728** mills upon each dollar of the total assessed valuation of all taxable property within the Town of Wellington for the year 2014.

**SECTION 3.** That the Town Clerk is hereby authorized and directed to immediately certify to the County Commissioners of Larimer County, Colorado, the total tax levy for the Town of Wellington, Colorado, as is herein set forth.

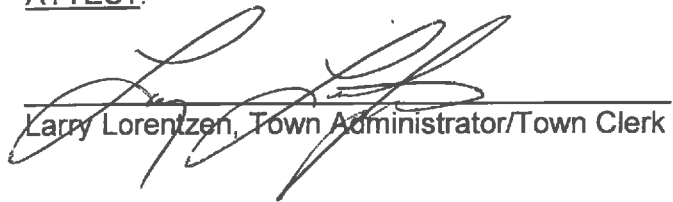
**SECTION 4.** In the opinion of the Board of Trustees of the Town of Wellington, Larimer County, Colorado, this Ordinance is necessary for the immediate protection and preservation of the public health, safety, convenience, and general welfare and it is enacted for that purpose and shall be in full force and effect after passage and publication.

**PASSED AND ADOPTED BY THE BOARD OF TRUSTEES OF THE TOWN OF WELLINGTON  
AND ORDERED PUBLISHED THIS 9th DAY OF December, 2014, AND ORDERED TO  
BECOME EFFECTIVE IMMEDIATELY UPON ADOPTION.**

PUBLISHED IN FULL IN THE "Fort Collins Coloradoan" ON THE 9<sup>th</sup> DAY OF  
December, 2014.

  
\_\_\_\_\_  
Jack Brinkoff, Mayor

ATTEST:

  
\_\_\_\_\_  
Larry Lorenzen, Town Administrator/Town Clerk

**ORDINANCE 19 - 2014**

**AN ORDINANCE APPROPRIATING SUMS OF MONEY TO DEFRAY EXPENSES AND LIABILITIES OF THE TOWN OF WELLINGTON, COLORADO FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2015 AND ENDING ON DECEMBER 31, 2015, AND DECLARING AN EMERGENCY.**

WHEREAS, the Board of Trustees of the Town of Wellington, Colorado has by ordinance made the proper tax levy upon each dollar of the total assessed valuation of all taxable property within the limits of the Town, such levy representing the amount of taxes for the Town's purposes necessary to provide for payments during the 2015 calendar year of all properly authorized demands upon the Treasury; and

WHEREAS, the Board of Trustees of the Town of Wellington, Colorado, is now desirous of making appropriations for ensuing calendar year 2015; and

WHEREAS, the Board of Trustees is required by state law to adopt an annual appropriations ordinance prior to December 15, 2014,

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

SECTION 1. The following appropriations are hereby made for the Town of Wellington, Larimer County, Colorado, for the calendar year beginning January 1, 2015, and ending December 31, 2015:

General Fund	\$2,572,795
Street Fund	\$1,754,581
Conservation Trust Fund	\$0
Water Fund	\$4,151,303
Sewer Fund	\$4,204,023
Storm Drainage Fund	\$636,524
Park Fund	\$4,124,554
Library Trust Fund	<u>\$10,200</u>
<b>TOTAL</b>	<b>\$17,453,980</b>

SECTION 2. In the opinion of the Board of Trustees of the Town of Wellington, Larimer County, Colorado, this Ordinance is necessary for the immediate protection and preservation of the public safety, convenience, and general welfare, and it is enacted for that purpose and shall be in full force and effect after passage.

PASSED AND ADOPTED BY THE BOARD OF TRUSTEES OF THE TOWN OF WELLINGTON AND ORDERED PUBLISHED THIS 9th DAY OF DECEMBER, 2014, AND ORDERED TO BECOME EFFECTIVE IMMEDIATELY UPON ADOPTION.

PUBLISHED IN FULL IN THE "Fort Collins Coloradoan" ON THE 9th DAY of December, 2014.

ATTEST:

  
Larry Lorentzen, Town Administrator/ Town Clerk

  
Jack Brinkoff, Mayor



