



COLORADO'S NORTHERN GATEWAY

WELLINGTON

COLORADO

# ANNUAL BUDGET



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# **Town of Wellington, Colorado**

## **FY 2019 Annual Budget**

### **Town Officials**

#### **Mayor**

Troy Hamman

#### **Trustees**

Dan Sattler, Mayor Pro Tem

John Jerome

Wyatt Knutson

John Evans

Matt Michael

Tim Whitehouse

### **Administration**

Ed Cannon

Kelly Houghteling

Pete Brandjord

Bob Gowing

Cody Bird

Town Administrator/Clerk

Assistant Town Administrator

Finance Director/Treasurer

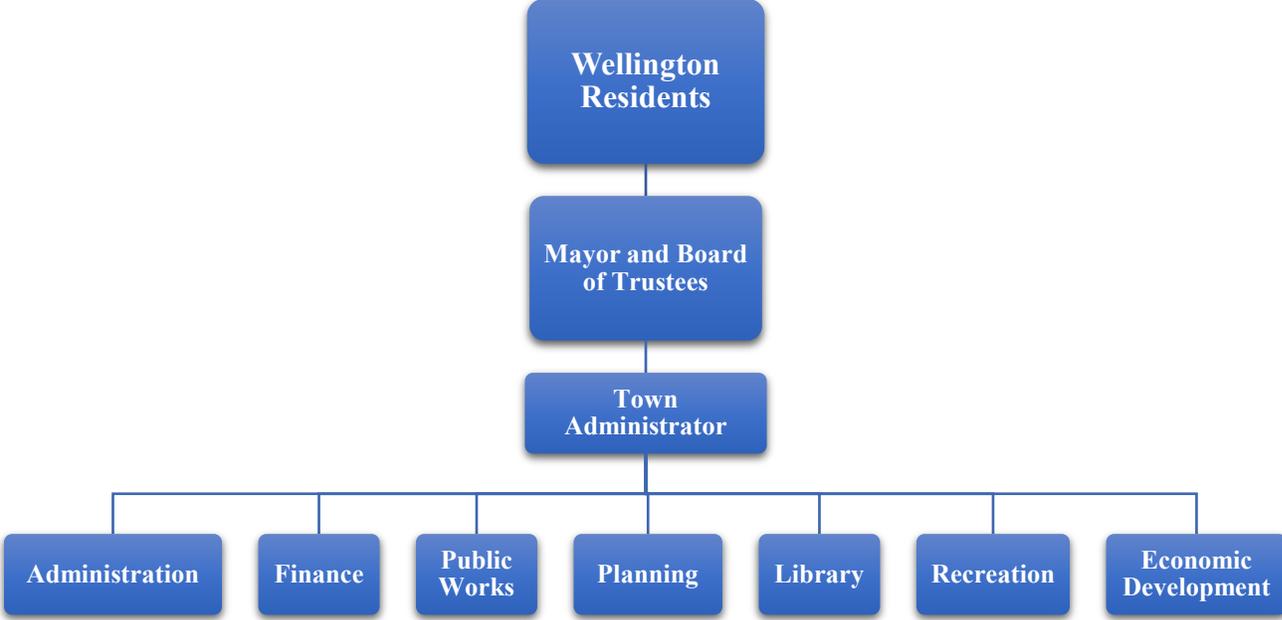
Public Works Director

Town Planner



# Town of Wellington, Colorado

## Organizational Chart





OFFICE OF THE TOWN ADMINISTRATOR  
Ed Cannon

December 11, 2018

Honorable Mayor and Board of Trustees  
Town of Wellington  
Wellington, Colorado 80549

Dear Mayor Hamman and Trustees:

Please find for your review and consideration the proposed FY 2019 Annual Budget covering the period of January 1, 2019 through December 31, 2019.

The annual budget is a policy document that establishes the financial direction for the Town and defines the service priorities for the community. It is the culmination of months of effort by Town staff to align finite resources to Town goals and the delivery of essential public services. The budget process provides the opportunity to evaluate past operational performance, monitor progress toward the Town's goals and explore new opportunities.

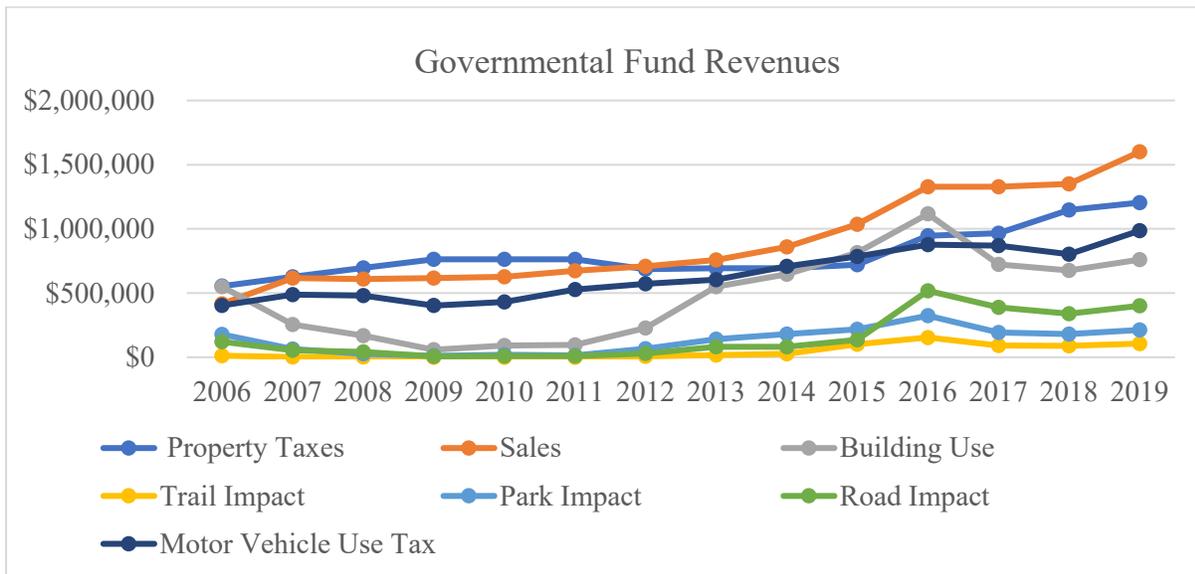
This budget is presented as a balanced operational plan for the upcoming fiscal period. The Town enjoys a stable financial position while providing excellent services to its residents and businesses, primarily due to the Town's professional and motivated workforce. During 2018, the Town implemented several organizational changes to better meet current obligations, and additional changes will occur in 2019 which will position the Town to both capitalize on emergent opportunities and weather unexpected challenges.



# Budget Overview

## Major Revenues

Property, sales and use taxes are the primary sources of revenue for the General Fund and the remaining governmental funds, including the Streets Fund and Parks Fund. Major governmental fund revenues also include Building Use fees, Trail Impact fees, Motor Vehicle Impact fees and Road Impact fees.

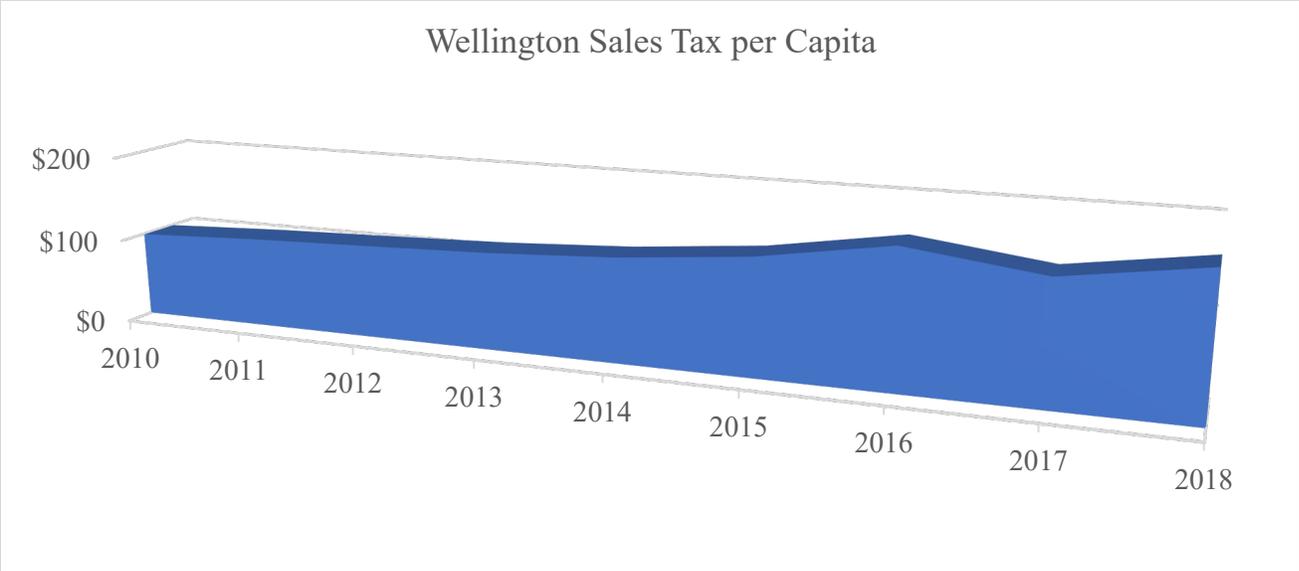


The percentage increase in the budgeted revenues from the prior year is 5.02% for property taxes, 18.52% for sales taxes, 12.76% for building use taxes, 22.79% for motor vehicle taxes. Trail, park, and road impact fees are based on projected building expansions during the upcoming budget year and are forecast at an increase of 18%.

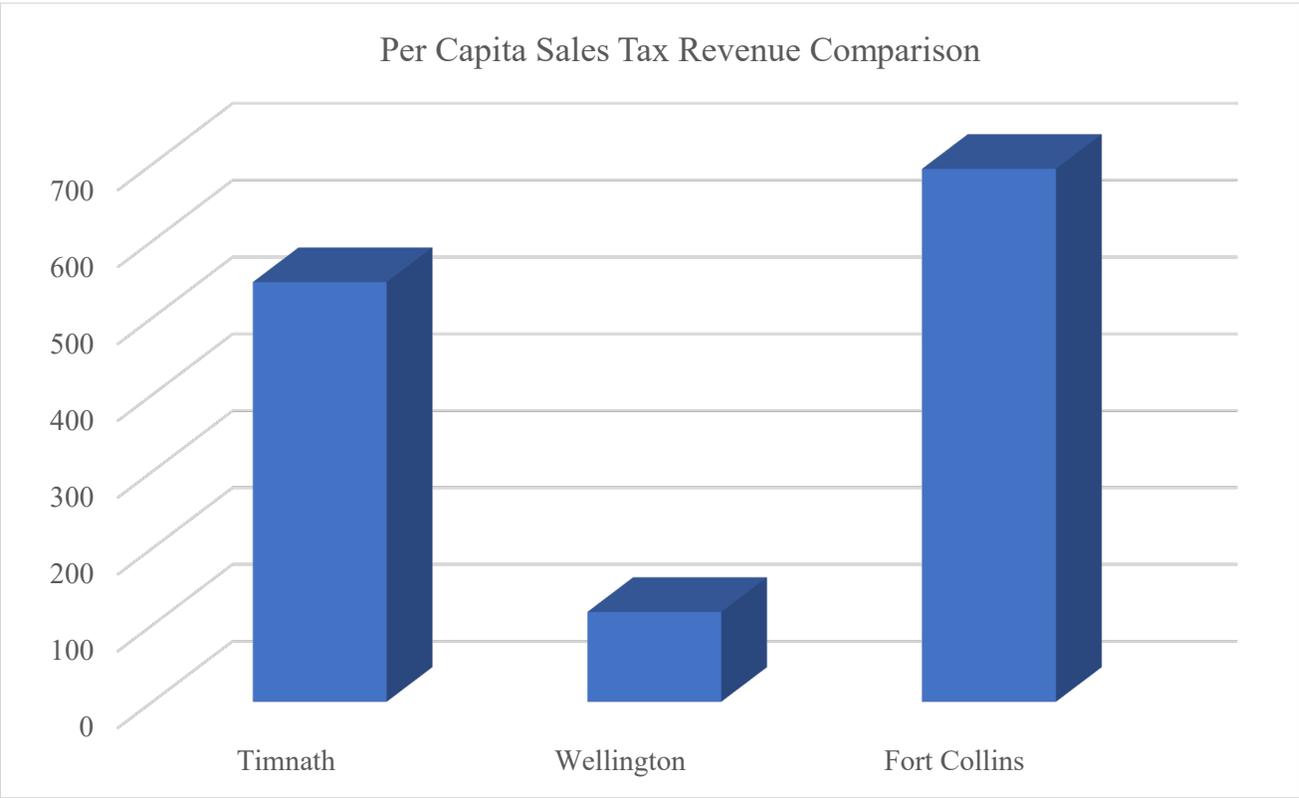
Net total assessed valuation for the Town of Wellington increased from \$85,193,587 to \$89,941,206, an increase of 5.57% or \$4,747,619. New construction yielded an increase in the assessed valuation of \$5,467,999, an amount greater than the total increase in assessed valuation of \$4,747,619.

Growth in sales and property tax revenues over the past ten years equaled 62%. Building use taxes have increased by 773% as the housing industry recovered over the past decade. driven mainly by construction related fees.

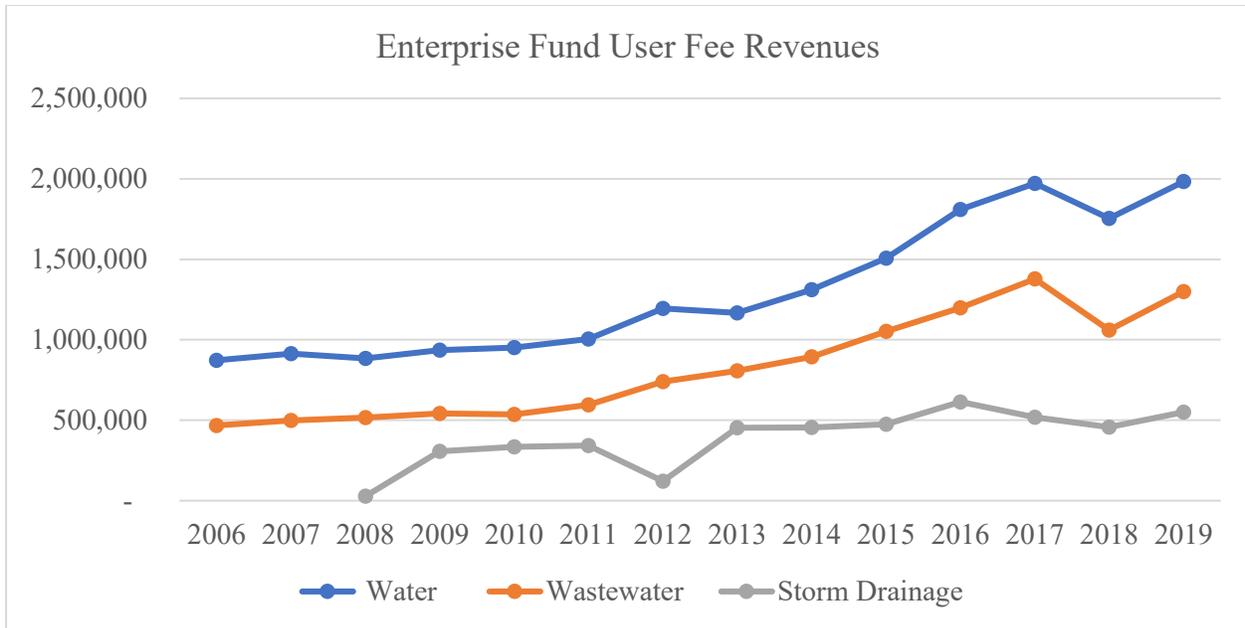
Sales taxes per capita is an important metric of an ongoing revenue source for the Town of Wellington. The indicator increased to \$162.76 between 2017 and 2018, or 16.35%.



While the trend is improving, the Town still lags considerably behind other area municipalities.



Enterprise fund revenues, including the Water, Wastewater and Storm Drainage funds, are comprised of ongoing operating revenues for utility usage and one- time capital revenues from new developments.



The decline in Water and Wastewater revenues for the year 2018 was caused by an unusually wet month of July that resulted in lower water sales for irrigation. Wastewater rates are based on a three-month average of winter water usage which caused the wastewater revenues to decline correspondingly with the water revenue.

A rate study for the three utility enterprise funds is budgeted for 2019 to assess the adequacy of rates compared with operational and capital costs of the three utilities.

## **Expenditures**

The largest change in expenditures is related to new positions. These positions need to be hired during the upcoming budget year to accommodate and manage the expanding needs of the community of Wellington as rapid population growth continues. The additional personnel in the governmental funds include an Economic Development Coordinator in the Administration unit of the General Fund to support the Board's strategic plan objective to increase commercial revenues. Also planned are an Engineer to reduce reliance on contract engineering services. An Equipment Operator and a Landscape Technician in the Public Works unit of the General Fund will maintain the additional roadways and parkland that has been developed with the growth of Wellington. The Enterprise Funds will add a Senior Water Operator in the Water Fund and a Wastewater Operator I in the Wastewater Fund to service additional utility accounts, utility flows and maintain added infrastructure. Total budgeted wages for 2019 are \$2,446,848 and benefits are projected at \$856,397 for total compensation expense of \$3,303,245. This amount equals 33% of the total operating budget, (total expenditures less capital and debt expenses)

Salaries and benefits are allocated to various funds depending on the purpose of the position to offset overhead costs. In the governmental funds, compensation expenses are allocated to the Legislative, Judicial, Administration and Parks cost centers in percentages varying from 5% to 50%. Compensation expenses are also allocated on a percentage basis ranging from 5% to 40% to the enterprise funds of

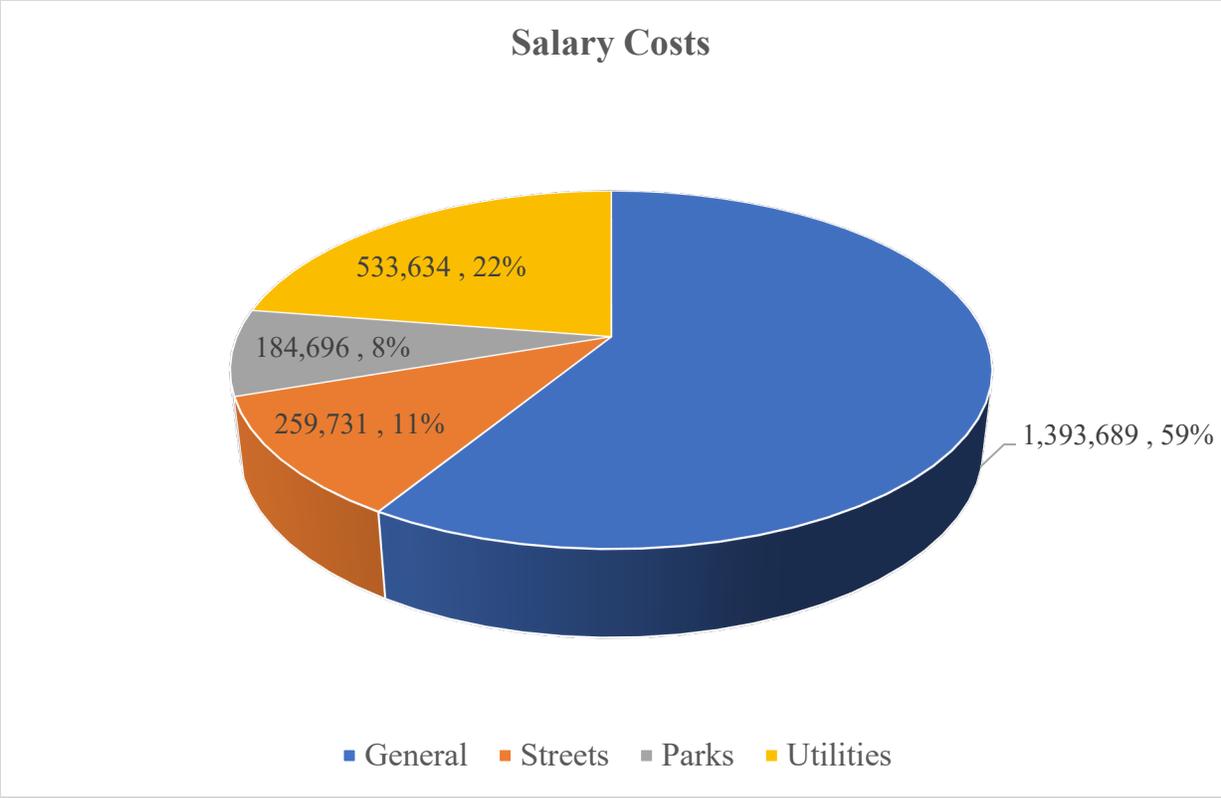
Water, Wastewater and Storm Drainage. As a practical example, an administrative position may be employed in the Finance division and the position’s compensation expense will be allocated to seven different cost centers. When possible and appropriate, the full compensation cost of a position is allocated 100% to a cost center. The following charts depicts the salaries of employees by the area in which they are employed and where the compensation expenses are allocated and charged.

**Personnel**

As a service organization, our employees are our greatest asset as they work to ensure the Town's mission of providing reliable and efficient services is fulfilled. Personnel costs, as in any municipal budget, represent the Town's greatest expenditure. Thus, we must work to ensure that the compensation and benefits provided to our employees strikes the appropriate balance between rewarding their hard work and being fiscally responsible. We must also properly organize the structure and work of our employees to maximize individual effectiveness.

The proposed FY2019 budget includes the addition of 6 full-time employees. These positions include: Engineer II, Landscape Technician, Equipment Operator, Senior Water Operator, Waste Water Operator, and Economic Development Director.

Staff	2016	2017	2018	2019
Administration	4	4	5	5
Economic Development	0	0	0	1
Finance	3	3	4	4
Building/Planning	1	2	2	2
Public Works	12	15.5	26.5	27.5
Recreation	2.5	2.5	2.5	2.5
Library	3	3	3	3
Total FTE	25.5	30	43	45



Operations and maintenance costs remain generally stable except for expenses that are tied to the growth of the community, such as chemicals for water and wastewater treatment.

Expenses related to the focused emphasis on Economic Development increased in the budget to further the strategic objective of expanding commercial revenue

An expense that increased significantly during 2018 is the cost of raw water for treatment and use by Wellington. The Town contracts with North Poudre Irrigation Company (NPIC) for the purchase of raw water and this expense increased sharply during 2018, at \$423,502, or 89% over the budgeted expense.

Two main drivers contributed to the raw water cost increase. Water resources have become increasingly valuable in Colorado due to population growth. The formula by which the annual bill from NPIC is calculated includes a factor for the market price of shares in NPIC. The share price has increased 18.51% over last year and 142.34% over the past five years. The expense was also driven upward by more usage of NPIC source water to replace water from Town water wells that were offline for upgrades during 2018. The wells are now producing which will reduce the volume of water that will be purchased from NPIC.



# Community Profile

Wellington is Statutory Town located on Colorado's North Front Range just 10 miles North of Fort Collins, and 30 miles South of Cheyenne, WY. Founded in 1902 and incorporated in 1905, the town was named after C. L. Wellington, an employee of the Colorado and Southern Railroad. Wellington is known as the childhood home of former U.S. Supreme Court Justice Byron White, who graduated from Wellington High School in 1934.

Between 1910 and 1970, Wellington's population grew from 459 to 691. During the next ten years, Wellington's population doubled to over 1,200; however, the Town's greatest growth occurred between 2000 and 2010, swelling to over 6,200. In 2016, Wellington was the 4th fastest growing community in Colorado. Currently Wellington estimates a population approaching 11,000. Racial diversity in Wellington is listed below.

Race	Wellington		
	2000[ <i>note</i> ]	2010[ <i>note</i> ]	2016[ <i>note</i> ]
Hispanic	12.1%	13.3%	15.0%
Non-Hispanic	87.9%	86.7%	85.0%
Non-Hispanic White	84.4%	83.2%	81.8%
Non-Hispanic Black	0.3%	0.7%	0.0%
Non-Hispanic Asian	0.7%	0.6%	0.5%
Non-Hispanic Native American/Alaska Native	0.7%	0.4%	0.2%
Non-Hispanic Native Hawaiian/Pacific Islander	0.1%	0.0%	0.2%
Non-Hispanic Other	0.1%	0.2%	0.0%
Non-Hispanic, Two Races	1.6%	1.5%	2.3%
Total Population	100.00%	100.00%	100.00%

**Note:**

Source; 2000 Census

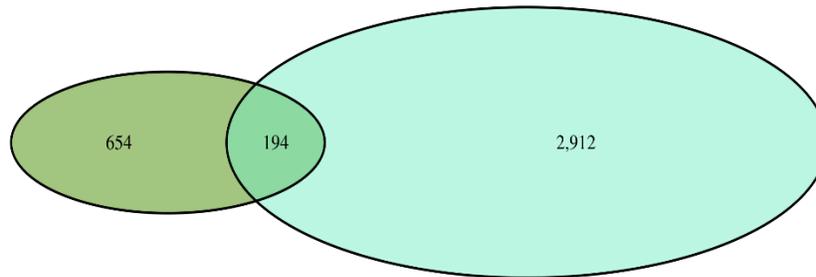
Source: 2010 Census

Source: U.S. Census Bureau, 2012-2016 American Community Survey, Print Date: 11/05/2018

Median age in Wellington is 32.8, which is slightly under Larimer County's median age of 35.6. Household incomes average \$85,215 (2016), and the median home value is \$325,900, up from \$226,300 in 2016.

Employment in Wellington lags surrounding communities, so commuting plays an important role in Wellington's economy. Commuting impacts local job growth, access to employees, and transportation infrastructure. The graphic below shows employment and commuting patterns for Wellington residents.

Wellington  
All Jobs, 2015



- Employees in Wellington living elsewhere
- Residents of Wellington working elsewhere
- Employed and Live in Wellington

Source: U.S. Census Bureau On the Map, Print Date: 12/07/2018

Residents of Wellington working elsewhere

Location	Count	Percent
Fort Collins City CO	1,280	44.0%
Fort Collins CCD (Larimer CO)	202	6.9%
Loveland City CO	174	6.0%
Denver City CO	156	5.4%
Greeley City CO	125	4.3%
Timnath-Wellington CCD (Larimer CO)	109	3.7%
Windsor Town CO	72	2.5%
Aurora City CO	55	1.9%
Boulder City CO	47	1.6%
Colorado Springs City CO	38	1.3%
Other Municipalities/Places	654	22.5%
<b>Total</b>	<b>2,912</b>	<b>100.0%</b>

Source: U.S. Census Bureau On the Map, Print Date: 12/07/2018



# Town Government

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Wellington is a non-home rule community operating under the Council-Administrator form of government pursuant to C.R.S. §31-4-304. Policymaking is retained by the Board of Trustees, and the Town Administrator serves as the Chief Administrative Officer. Below is a list of the Town's elected officials:

<u>Mayor</u>	<u>Term Expires</u>
Troy Hamman	2022
<u>Town Trustees</u>	
Dan Sattler (Mayor Pro Tem)	2020
Matt Michel	2020
John Evans	2020
Wyatt Knutson	2022
Tim Whitehouse	2022
John Jerome	2022

An appointed Town Administrator is charged with the day-to-day responsibility of coordinating the activities of the Town departments by facilitating the work necessary to carry out the policies established by the Board of Trustees. The following is a list of Town Department Directors and Division Managers under the direction of the Town Administrator's Office, as slated for the FY2-019 budget:

Town Administrator/Clerk	Ed Cannon
Assistant Town Administrator	Kelly Houghteling
Finance Director/Treasurer	Pete Brandjord
Public Works Director	Bob Gowing
Economic Development Director	TBD
Town Planner	Cody Bird
Library Director	Kim Keiss
Recreation Manager	Brian Critchfield

# 2018 Strategic Plan

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During 2018, the Board of Trustees and senior Staff met to establish the Town's first Strategic Plan. The plan identified two primary high-level objectives: 1) Increase commercial revenues, and 2) Develop and modernize the Town's infrastructure. These objectives are reflected throughout the FY2019 budget.

## ***High-Level Objective #1 - Increase Commercial Revenues***

Wellington has long been recognized as a bedroom community of Fort Collins. As such, commercial development has been slow to develop, and 67% of the Town's total retail demand is met outside of the Town limits. This equates to over \$4.5 million in lost retail sales tax revenues per year for the Town. The Board of Trustees determined increasing commercial revenues was the #1 priority in the 2018 Strategic Plan. Two budget initiatives in 2019 address efforts to curb market leakage and increase commercial revenues.

1. ***Creation of the Economic Development Department:*** In 2019 the Town will allocate funds to create an Economic Development Department. The Department will be led by a full-time Economic Development Specialist who will lead the Town's retail and industrial business attraction efforts and partner with the Wellington Area Chamber of Commerce, Main Street, and regional stakeholders for existing business growth and development.
2. ***Comprehensive Master Plan Update:*** Wellington will budget \$100,000 in 2019 to update the Comprehensive Master Plan. The Plan is used by the Board of Trustees, Town Staff, and boards and commissions to determine annual work programs and budgets. The Plan also allows sustainable growth management, preservation of commercial and business corridors, public infrastructure expansion, and community character. The Master Land Use Plan update is the first phase of a 2-year update that will include a Land Use Code update in 2020. The Town is eligible for up to \$100,000 in grant funding to complete both updates.

## ***High-Level Objective #2 - Develop and Modernize Town Infrastructure***

Maintaining Town infrastructure is the second priority identified in the Strategic Plan. Beginning in 2019, Wellington will be making significant investments in infrastructure. Key infrastructure projects for 2019 are listed below:

1. ***Old Town Street Repairs:*** 2019 is the fourth year of the Town's 7-year, \$2.8 million Old Town Street maintenance plan. In 2019 the Town will allocate \$424,000 to repair the following roads:
  - 3rd Street from Washington to Henderson
  - 4th Street from Grant to Harrison
  - 5th Street from Hayes to Garfield
  - Elder Lane
  - Ivy Lane
2. ***Grant Avenue Water Main Replacement:*** In 2019 the Town will upgrade the aging watermain and sewer lines in Grant Avenue between 1st Street and 4th Street. The \$770,609 project will draw funding from the following funds:

Road Fund	\$400,351
Water Fund	\$309,660
Sewer Fund	\$60,598
Project Budget:	\$770,609

3. **Water Treatment Plant Upgrade:** Construction is set to begin in Spring 2019 for the \$16M Treatment Plant upgrade. The project began in 2017 with a treatment plant Master Plan and continued with design/engineering in 2018. The expansion will double treatment capacity at the Reservoir #3 treatment facility and is designed to eliminate taste and odor issues caused by seasonal algae blooms. The facility is projected to be on-line by April 2020. Construction will be funded through a low-interest State Revolving Loan.
4. **Wilson Well and Nano-Filtration Plant Upgrade:** \$300,000 is budgeted to upgrade the pumps and electrical service at the Wilson Avenue pump station. Upgrades are expected to be complete by the 2nd Quarter of 2019 and will add up to 100,000 gallons/day to the Town's fresh water supply.
5. **Wastewater Master Plan:** Colorado law states that wastewater treatment facilities must be under design when treatment capacity reaches 80%, and under construction at 90%. In 2018 Wellington's treatment facility reached 67%. In 2019 the Town will budget \$190,000 to develop a Waste Water Treatment Facility master plan.
6. **Master Storm Water Plan:** In 2019 the Town will allocate \$127,200 for a Storm Drainage Master Plan. The plan will identify regional stormwater retention and identify potential solutions for localized flooding issues such as along Cleveland Avenue.
7. **Bicycle/Walking Trail from Washington to Jefferson Avenues:** \$850,000 is allocated in 2019 to develop Phase 1 of the Trail Plan. Phase 1 includes the section between Washington and Cleveland and will run along Box Elder Creek. Phase 2 will continue the trail to Jefferson Avenue in 2020.

## Other Significant Initiatives/Activities for 2019

### Downtown Development Authority:

One of the action plans under the 2018 Strategic Plan is the creation of a Downtown Development Authority (DDA) along Cleveland Avenue. During 2019 the Town will work with a consultant funded by a grant from the Colorado Department of Local Affairs (DOLA). The DDA will create opportunities to fund new development and infrastructure projects to enhance the Cleveland Ave. business corridor and create opportunities for new retail growth. The DDA question will go to voters in April 2020.

### Water Efficiency Planning

In 2018 the Town engaged Clear Water Solutions to perform its first Water Efficiency Plan. The plan is expected to be complete by May 2019 and will identify conservation and water management measures for the Town. Completion of the plan makes Wellington eligible for conservation implementation grants from the Colorado Water Conservancy Board.

### Drinking Water

Locating new water remains a high priority for Wellington. As noted above, Wellington's currently has sufficient water to support a population between 17,000 and 22,000. Conservation efforts can reduce demand, but further growth will require the Town locate and secure additional water rights.



# Department Overviews

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## Administration



Staff	2018	2019
Town Administrator	1	1
Assistant Town Administrator	1	1
Deputy Clerk	1	1
Administrative Assistant	1	1
Code Enforcement	1	1
HR Specialist	1	1
<b>Total FTE</b>	<b>6</b>	<b>6</b>

### *About the Town Administrator's Office*

The Town Administrator is appointed by the Board of Trustees and serves as the chief administrative officer of the organization. The Town Administrator's Office is responsible for providing direction on day-to-day operations, overseeing and implementing organizational policies, laws and Town ordinances, providing the Board of Trustees support, implementing organizational goals, appointing department directors and the development and submission of the annual budget to the Board of Trustees.

### *Responsibilities*

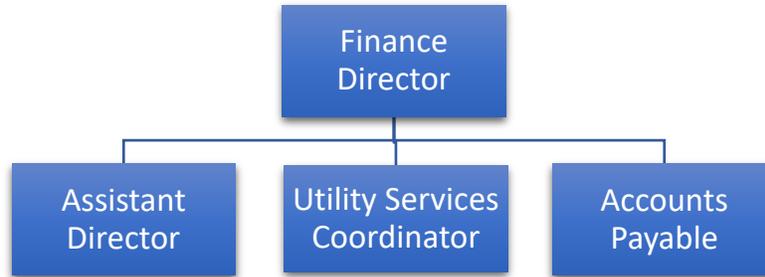
- The Town Administrator is responsible for the planning, organizing, coordinating, maintaining and directing the overall operations and activities of the Town.
- The Deputy Town Clerk is the record keeper for the town and is responsible for elections, building permits, liquor licenses, and the municipal code.

- The HR Specialist manages employee compensation and benefits administration; recruitment and; employee relations, training and development of staff; personnel policy development and interpretation.
- Code Enforcement works to oversee the prevention, detention, investigation and enforcement of violations of Town ordinances regulation public health, safety, welfare, building standards, land-use, or municipal affairs.

*Budget Highlights*

- Dedicated IT Network Administration Support (\$12,000)
- Employee Wellness Program (\$1,000)
- Website Maintenance (\$30,000)

## Finance Department



Staff	2018	2019
Finance Director	1	1
Assistant Director	1	1
Utility Services Coordinator	1	1
Accounts Payable	.75	.75
<b>Total FTE</b>	<b>3.75</b>	<b>3.75</b>

### *About the Finance Department*

The Finance Department manages and accounts for the Town's financial resources. This department prepares and monitors the annual budget, invests Town funds to protect assets, maintains fiscal liquidity and maximizes income in compliance with all governing financial and accounting laws.

### *Responsibilities*

The Finance Department is responsible for the financial activities of the Town. This includes administration of state collected sales tax. Accounting functions include:

- Accounts receivable
- Accounts payable
- Annual audits
- Financial reporting
- Payroll

### *Budget Highlights*

- Budget preparation and monitoring
- Improve customer service in Utility Billing
- Streamline accounts payable processing
- Update budget structure for better clarity
- Conduct internal control assessment

## Economic Development Department



Staff	2018	2019
Economic Development Director	0	1
<b>Total FTE</b>	<b>0</b>	<b>1</b>

### *About the Economic Development Department*

As a new department in 2019, Economic Development will focus on creating a diversified, vibrant, and sustainable economy through attraction and support of businesses.

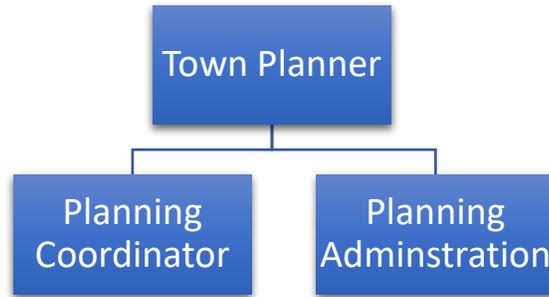
### *Responsibilities*

- Develop and implement programs to retain, attract, and support existing businesses.
- Work with outside agency partners to create a unified vision to market the Town.
- Serves as a liaison between the Town and businesses.

### *Budget Highlights*

- Hiring an Economic Development Director
- Contract Services/ Marketing (\$50,000)
- Main Street Program Contribution (\$75,000)

## Planning Department



Staff	2018	2019
Town Planner	1	1
Planning Coordinator	1	1
<b>Total FTE</b>	<b>2</b>	<b>2</b>

### *About the Planning Department*

The Planning and Development Department promotes healthy and sustainable growth by providing for the orderly growth of the community and the businesses within it. The department includes the Town Planner and Development Coordinator and provides oversight for contractual services for building plan review and inspections.

The Department is responsible for regulatory review of zoning and subdivision of land to assure compliance with the Town's Comprehensive Plan. Staff assist residents, property owners, businesses, and developers in understanding and applying the Town's plans and regulations. The department also facilitates meetings for the Planning Commission and Board of Adjustments; and provides professional expertise to other advisory boards and the Board of Trustees.

Activities include long-range and current planning, implementation of Wellington's Comprehensive Plan, site plan review and zoning administration. The department facilitates the development review process for all new developments and redevelopment activities. Development review includes coordination with contracted engineering services, building inspection services, as well as coordination with the Wellington Fire Protection District and other outside agencies as appropriate.

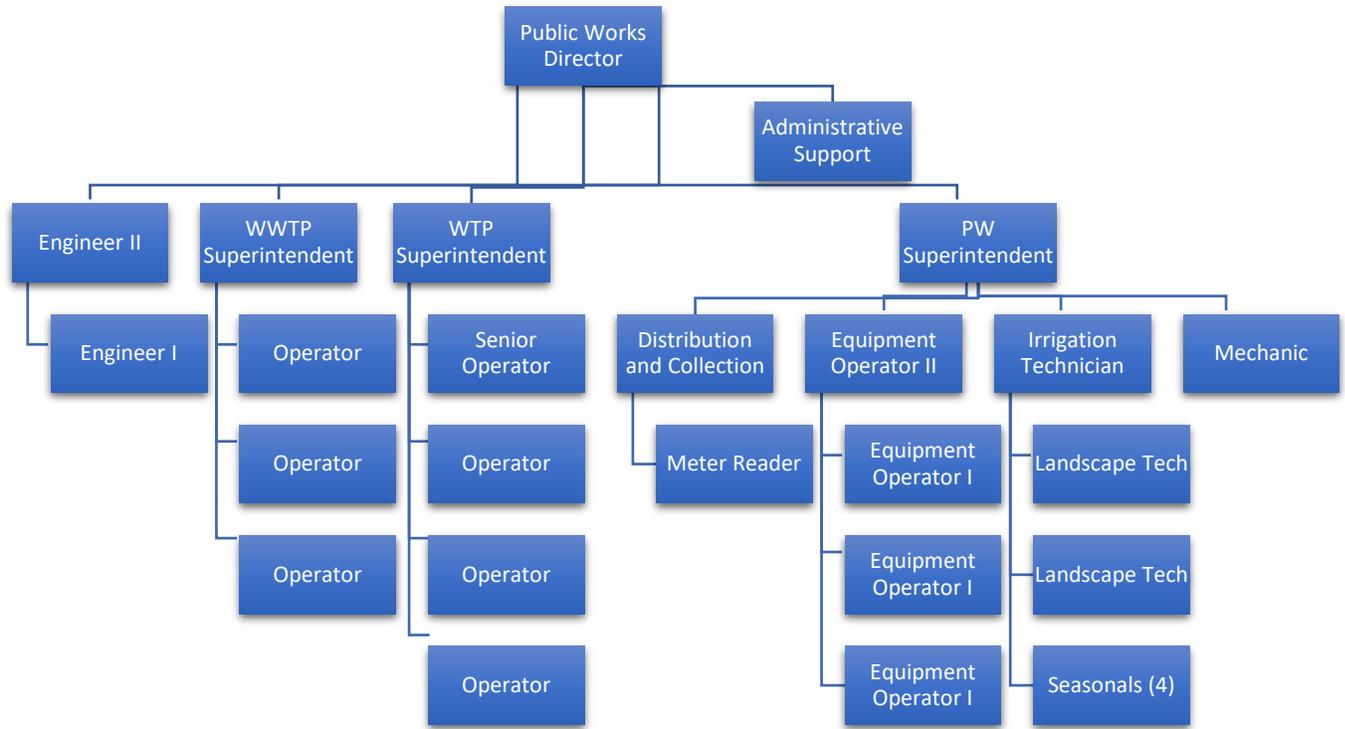
### *Responsibilities*

- Building Permit Administration
- Coordinates zoning and building code enforcement
- Prepare and maintain Comprehensive Plan
- And other Town policies that regulate land use and development activities

### *Budget Highlights*

- Comprehensive Plan Update (\$100,000)

## Public Works Department



Staff	2018	2019
Public Works Director	1	1
Administrative Support	1	1
Engineer II	0	1
Engineer I/Sr Civil Designer	1	1
Distribution/Collections	1	1
Meter Reader	.5	.5
WWTP Superintendent	1	1
Operator	1	1
Operator	1	1
Operator	0	1
WTP Superintendent	1	1
Senior Operator	0	1
Operator	1	1
Operator	1	1
Operator	1	1

PW Superintendent	1	1
Equipment Operator II	1	1
Equipment Operator I	1	1
Equipment Operator I	1	1
Equipment Operator I	0	1
Irrigation Technician	1	1
Landscape Technician	1	1
Landscape Technician	0	1
Mechanic	1	1
Seasonal	7	4
<b>Total FTE</b>	<b>25.5</b>	<b>27.5</b>

### *About the Public Works Department*

The Public Works Department is divided into 4 divisions: water, wastewater, public works, and engineering. This department oversees the Capital Improvement Program (CIP), water treatment, wastewater treatment, drainage systems, streets, facilities, parks, trails and fleet management. For 2019, the department has a staff of 24 permanent employees and 4 seasonal personnel. Public Works Department maintains over 60 miles of streets; sweeping, snow removal, patching, striping, crack sealing, etc. Public Works maintains over 33 miles of wastewater collections lines; 47 miles of water distribution lines; and numerous manholes, water valves, and fire hydrants; 161 acres of parks and 3.2 miles of trails.

### *Responsibilities*

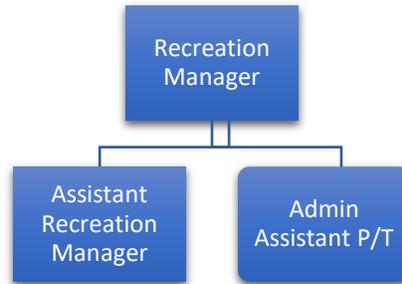
- Provides master planning and project management for Town Capital Improvement Program (CIP) projects.
- Operates and maintains two Water Treatment Plants (WTPs) and the Wastewater Treatment Plant (WWTP).
- Operates and maintains the water and wastewater distribution and collection piping systems, including pump stations and lift stations.
- Maintains all Town streets, drainage and stormwater management systems.
- Maintains Town buildings, grounds, open spaces, trails and parks; including the operation and maintenance of numerous potable and non-potable irrigation systems.
- Maintains the Town fleet, including passenger vehicles and construction equipment.
- Coordinates with other governmental and non-governmental entities as needed to ensure compliance with State and Federal regulations related to public infrastructure and as needed related to regional infrastructure planning, construction and maintenance.
- Reviews development proposals in coordination with the Planning Department.

### *Budget Highlights*

- The 2019 budget includes funding for 4 new FTE's for the operation and maintenance of the WTP, WWTP, streets and parks.
- Water Treatment Plant Construction (\$10,290,000)
- Water Treatment Plant Project Management & Design (\$762,874)
- Midrange Dump Truck (\$159,000)
- Old Town Street Rehab Program (\$424,000)
- Street Improvements on Grant Ave. 1<sup>st</sup> Street to 4<sup>th</sup> Street (\$400,351)
- Water Line Improvements Grant Ave. 1<sup>st</sup> Street to 4<sup>th</sup> Street (\$309,660)

- Traffic Signals (\$118,000)
- Emergency Power at Water Treatment Plant (\$212,000)
- Wellhouse Improvements (\$300,000)
- Clarifier Upgrades (\$350,000)
- Wastewater Treatment Plant Master Plan (\$190,000)
- Master Storm Water Plan (\$127,000)
- Trail Jefferson to Washington (\$850,000)

## Recreation



Staff	2018	2019
Recreation Manager	1	1
Assistant Recreation Manager	1	1
Admin Assistant P/T	.5	.5
<b>Total FTE</b>	<b>2.5</b>	<b>2.5</b>

### *About Recreation*

Wellington Recreation strives to provide the community with a variety of recreational activities throughout the calendar year for youth and adults. The need for continuous growth and expansion of programs will complement the continued growth and recreational expectations, and we encourage ideas into program offerings.

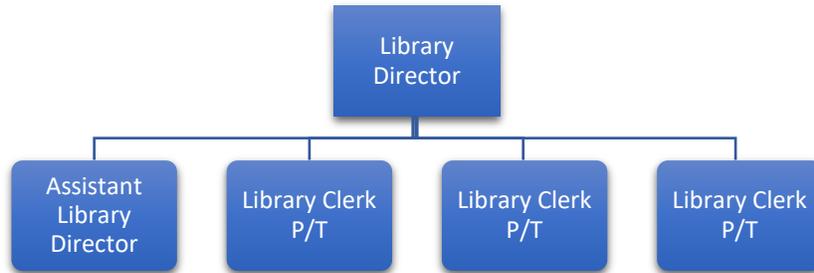
### *Responsibilities*

- The Recreation Department provides a wide variety of activities for youth and adults throughout the year, including: adult softball, adult tennis, adult volleyball, kickball, dodgeball, youth volleyball, soccer, flag football, tackle football, T-ball, softball, baseball, basketball, youth tennis, fitness training, yoga, cheerleading, and activities for toddlers.
- Oversee the operations of the batting cages.
- Maintain ball fields and youth activity fields.

### *Budget Highlights*

- Toro Sand Pro 3040 Field Grooming Machine (\$15,000)
- IGO Deluxe Painter (\$2,000)
- 15m tons of Gold Pro field mix (\$14,000)
- Youth Baseball Portable Pitching Mounds (\$1,600)
- New iPads for Field Supervisors (\$1,500)

## Library



Staff	2018	2019
Library Director	1	1
Assistant Library Director	.75	.75
Library Clerk P/T	.5	.5
Library Clerk P/T	.5	.5
Library Clerk P/T	.5	.5
<b>Total FTE</b>	<b>3.5</b>	<b>3.5</b>

### *About the Library*

The library operates out of the Leeper Center and is open 42.5 hours per week and has approximately 24,000 items available for use.

### *Responsibilities*

- The Wellington Public Library has a collection of materials of interest to children and adults. These items are available for check out and/or use within the library.
- Public access to the internet is provided to the public. The library offers fax, scanning, and copier service. Staff programs activities and educational content for adults, teens, and children.

### *Budget Highlights*

- Library Computer/Software (\$2,500)
- Library Books (\$17,000)
- Library Shelving (\$2,000)



# Acknowledgements and Conclusion

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The preparation of the annual budget would not have been possible without the diligence and collaborative efforts of Wellington's departmental and management staff. I want to acknowledge the leadership of Finance Director Pete Brandjord and the rest of our management team in preparing this critical plan for managing the Town's resources in the upcoming fiscal year.

The proposed FY 2019 budget continues the Town's commitment to providing a high level of service to residents, businesses and guests, while responsibly managing the resources entrusted to the Town. The proposed budget advances the community's strategic goals, particularly in the areas of economic health and public infrastructure.

On the behalf of Wellington Staff, I am proud to submit this FY 2019 Budget to the Mayor and Board of Trustees and recommend its approval as presented. Should you have any questions about the information presented in this document, please contact me at [cannonel@wellingtoncolorado.gov](mailto:cannonel@wellingtoncolorado.gov) or Finance Director Pete Brandjord at [brandjpa@wellingtoncolorado.gov](mailto:brandjpa@wellingtoncolorado.gov) /970-568-3381.

Respectfully,

Ed Cannon  
Town Administrator

# Fund Descriptions

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Governmental funds are used to account for all or most of a government's general activities. The following are the Town's major governmental funds:

**General Fund** – The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

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

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

**Conservation Trust Fund** - The Conservation Trust Fund, a special revenue fund, was established to account for revenues from the Colorado Conservation Trust Fund which are required to be used to fund park and recreation activities.

**Library Trust Fund** - The Library Trust Fund is a private-purpose trust fund which accounts for library impact fees and grants and six burses funds for the benefit of the Town's library.

Enterprise funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. The Town's major enterprise funds include the Water, Wastewater, and Storm Drainage funds.

**Water Fund** - The Water Fund is used to account for the treatment and distribution operations of the water utility. Revenues include monthly billings for water usage and new commercial and residential billings for water tap impact fees and raw water fees. The Water Fund also collects property taxes for the retirement of general obligation debt related to the water utility.

**Wastewater Fund** - The Wastewater Fund accounts for the operations for the collections and treatment operations of the wastewater utility. Revenues include monthly billings for wastewater service and tap fees from new residential and commercial development.

**Storm Drainage Fund** - The Storm Drainage Fund accounts for the operations of the utility that collects monthly fees for the Town storm drainage management and the Boxelder Basin Regional Stormwater Authority (BBRSA) drainage fees. Impact fees are also collected for the Town and BBRSA to manage storm drainage capacity for future development.

GENERAL FUND		12/31/2017	100%	11/30/2018	2018	2018	Proposed
		ACTUAL	2018 BGT	ACTUAL	% BUDGET	PROJECTED	2019
<b>REVENUES</b>							
<b>TAX REVENUE</b>							
201-01-3110	Property Taxes	883,130	1,060,000	1,039,231	98.04%	1,060,000	1,118,779
201-01-3130	Sales Tax	957,428	900,000	1,016,100	112.90%	1,168,515	1,100,000
201-01-3135	Severance Tax	21,044	20,000	30,258	151.29%	31,000	30,000
201-01-3140	Use Tax - Building Materials	509,636	452,250	384,881	85.10%	452,250	509,937
201-01-3195	Interest-Delinquent Taxes	732	500	62	12.33%	660	500
201-01-3320	Cigarette Tax	5,479	5,000	4,754	95.08%	5,000	5,000
	<b>TAX REVENUE</b>	<b>2,377,449</b>	<b>2,437,750</b>	<b>2,475,286</b>	<b>101.54%</b>	<b>2,717,425</b>	<b>2,764,216</b>
<b>BUILDING PERMITS</b>							
201-02-3155	Town Plan Review Fees	5,340	5,000	2,625	52.50%	5,000	5,000
201-02-3430	County Tax Vendors Fee	5,531	5,250	3,366	64.12%	5,250	5,250
201-02-3450	Bldg. Admin. Fee	21,453	19,200	21,177	110.30%	22,000	19,200
201-02-3462	Bldg. Inspection Fees	491,233	480,000	412,766	85.99%	420,000	480,000
	<b>BUILDING PERMITS</b>	<b>523,557</b>	<b>509,450</b>	<b>439,934</b>	<b>86.35%</b>	<b>452,250</b>	<b>509,450</b>
<b>FRANCHISE FEES</b>							
201-03-3160	Franchise Fee-Electricity	134,744	128,000	127,065	99.27%	128,000	138,000
201-03-3170	Franchise Fee-Natural Gas	18,333	20,000	17,021	85.10%	20,000	20,000
201-03-3180	Franchise Fee-Telephone	6,692	6,700	6,277	93.69%	6,500	6,500
201-03-3190	Franchise Fee-Cable Television	14,900	12,000	14,921	124.34%	15,000	15,000
	<b>FRANCHISE FEES</b>	<b>174,669</b>	<b>166,700</b>	<b>165,284</b>	<b>99.15%</b>	<b>169,500</b>	<b>179,500</b>
<b>LICENSES &amp; PERMITS</b>							
201-04-3210	Liquor License	1,500	1,500	5,325	355.00%	5,325	1,500
201-04-3220	Business License	17,880	18,000	39,589	219.94%	39,589	22,000
201-04-3230	Residential Front Yard Permits	85	100	-	0.00%	75	100
201-04-3240	Beekeeping Permits	25	25	-	0.00%	25	25
201-04-3270	Animal License	239	250	64	25.60%	250	250
	<b>LICENSES &amp; PERMITS</b>	<b>19,729</b>	<b>19,875</b>	<b>44,978</b>	<b>226.30%</b>	<b>45,264</b>	<b>23,875</b>
<b>FEES FOR SERVICE</b>							
201-05-3420	Land Use Fees	145,822	75,000	92,470	123.29%	93,000	90,000
201-05-3460	General Charges For Services	97	-	111	0.00%	111	
201-05-3510	Community Center User Fees	3,755	3,500	2,480	70.86%	3,500	3,500
201-05-3520	Weed / Refuse Removal	371	-	325	0.00%	325	
	<b>FEES FOR SERVICE</b>	<b>150,046</b>	<b>78,500</b>	<b>95,386</b>	<b>121.51%</b>	<b>96,936</b>	<b>93,500</b>
<b>FINES &amp; PENALTIES</b>							
201-06-3550	Court Fines & Costs	9,971	10,000	12,596	125.96%	14,000	15,000
201-06-3555	LCSSO Administrative Fees	1,985	1,500	2,200	146.67%	2,200	2,500
	<b>FINES &amp; PENALTIES</b>	<b>11,956</b>	<b>11,500</b>	<b>14,796</b>	<b>128.66%</b>	<b>16,200</b>	<b>17,500</b>
<b>CEMETERY REVENUES</b>							
201-07-3470	Cemetery-Grave Openings	1,350	500	2,875	575.00%	3,000	3,000
201-07-3480	Cemetery-Perpetual Care	1,725	750	1,859	247.87%	2,000	2,000
201-07-3490	Cemetery-Sale Of Lots	6,125	2,500	5,375	215.00%	6,000	6,000
	<b>CEMETERY REVENUES</b>	<b>9,200</b>	<b>3,750</b>	<b>10,109</b>	<b>269.57%</b>	<b>11,000</b>	<b>11,000</b>
<b>MISCELLANEOUS REVENUE</b>							
201-08-3355	Investment Earnings - Library	2,295	2,000	4,094	204.71%	4,200	2,000

<b>GENERAL FUND</b>		<b>12/31/2017</b>	<b>100%</b>	<b>11/30/2018</b>	<b>2018</b>	<b>2018</b>	<b>Proposed</b>
		<b>ACTUAL</b>	<b>2018 BGT</b>	<b>ACTUAL</b>	<b>% BUDGET</b>	<b>PROJECTED</b>	<b>2019</b>
201-08-3373	Library Contrib./Fines/Misc.	2,339	2,500	2,675	106.99%	2,700	2,500
201-08-3440	Sale Of Maps & Publications	71	-	300	0.00%	300	
201-08-3450	Website Sharing	-	1,000	-	0.00%	950	1,000
201-08-3600	Investment Earnings-Cemetery	-	-	20	0.00%	30	
201-08-3610	Investment Earnings-General	31,014	20,000	51,157	255.78%	58,000	58,000
201-08-3630	Car Show Revenue	4,870	5,000	1,125	22.50%	1,125	5,000
201-08-3660	Community Activities Commissio	1,810	1,500	110	7.33%	1,500	1,500
201-08-3690	Miscellaneous Revenue	3,438	2,000	1,627	81.35%	2,500	2,000
201-08-3910	Sale of Assets	2,136	-	-	0.00%	-	
	<b>MISCELLANEOUS REVENUE</b>	<b>47,973</b>	<b>34,000</b>	<b>61,108</b>	<b>179.73%</b>	<b>71,305</b>	<b>72,000</b>
<b>TRANSFERS</b>							
201-09-3739	Transfer In From LTF	14,875	17,000	-	0.00%	11,900	17,000
	<b>TRANSFERS</b>	<b>14,875</b>	<b>17,000</b>	<b>-</b>	<b>0.00%</b>	<b>11,900</b>	<b>17,000</b>
<b>TOTAL REVENUES</b>		<b>3,329,453</b>	<b>3,278,525</b>	<b>3,306,880</b>	<b>100.86%</b>	<b>3,591,780</b>	<b>3,688,041</b>

GENERAL FUND		12/31/2017	100%	11/30/2018	2018	2018	Proposed
		ACTUAL	2018 BGT	ACTUAL	% BUDGET	PROJECTED	2019
<b>EXPENDITURES</b>							
<b>LEGISLATIVE</b>							
201-11-5100	Wages & Salaries	110,540	95,395	79,263	83.09%	110,000	120,049
201-11-5102	Benefits	28,841	30,526	18,898	61.91%	25,925	42,017
201-11-5107	Elected Official Compensation	10,800	10,800	2,700	25.00%	10,800	10,800
201-11-5110	Special Legal Counsel	48,222	15,000	-	0.00%		15,000
201-11-5226	Executive Search	6,844	3,000	2,546	84.86%	3,000	3,000
201-11-5311	Postage	25	-	-	0.00%	50	-
201-11-5321	Printing Services	-	1,000	331	33.14%	500	1,000
201-11-5335	Dues & Subscriptions	873	1,000	2,100	209.95%	2,100	4,625
201-11-5352	Municipal Legal Services	36,588	35,000	21,216	60.62%	35,000	35,000
201-11-5380	Travel & Training	3,945	5,000	7,275	145.50%	7,500	12,200
201-11-5414	Election Expenses	17	10,000	6,838	68.38%	6,838	-
201-11-5495	Miscellaneous	779	1,000	876	87.62%	880	1,000
201-11-5510	Insurance & Bonds	-	600	-	0.00%	600	600
201-11-5530	Code Review & Update	-	12,000	15,516	129.30%	15,516	-
	<b>LEGISLATIVE</b>	<b>247,474</b>	<b>220,321</b>	<b>157,557</b>	<b>71.51%</b>	<b>218,709</b>	<b>245,291</b>
<b>JUDICIAL</b>							
201-12-5100	Wages & Salaries	-	-	-	0.00%		9,609
201-12-5102	Benefits	-	-	-	0.00%		3,363
201-12-5109	Magistrate	4,200	3,600	3,850	106.94%	3,850	9,000
201-12-5349	Court Clerk	2,400	2,400	1,200	50.00%	1,200	-
201-12-5359	Prosecuting Attorney	12,048	15,000	12,413	82.75%	15,000	15,000
201-12-5380	Travel & Training	-	-	44	0.00%	44	2,000
201-12-5394	Jury Fees	-	-	-	0.00%		-
201-12-5495	Miscellaneous	481	1,500	370	24.64%	400	1,500
	<b>JUDICIAL</b>	<b>19,129</b>	<b>22,500</b>	<b>17,877</b>	<b>79.45%</b>	<b>20,494</b>	<b>27,500</b>
<b>ADMINISTRATIVE</b>							
201-15-5100	Wages & Salaries	127,290	144,005	104,847	72.81%	120,000	181,067
201-15-5102	Benefits	38,990	46,082	25,475	55.28%	30,864	63,373
201-15-5214	Office Supplies	5,901	6,000	4,647	77.45%	4,315	6,000
201-15-5222	Deminimus Gratuities	862	500	355	71.04%	500	500
201-15-5226	Executive Search	9,043	2,000	1,807	0.00%	6,340	2,000
201-15-5231	Fuel, Oil & Grease	-	2,500	-	0.00%		2,500
201-15-5311	Postage	2,869	5,000	2,632	52.64%	2,800	5,000
201-15-5331	Publishing & Legal Notices	442	-	89	0.00%	50	
201-15-5335	Dues & Subscriptions	4,236	3,500	6,372	182.05%	6,400	3,500
201-15-5336	Public Relations	30	-	402	0.00%		5,000
201-15-5345	Telephone Services	2,282	2,500	3,383	135.33%	3,400	2,500
201-15-5352	Legal Services	15,410	15,000	8,665	57.77%	15,679	15,000
201-15-5353	Accounting & Audit	4,676	4,000	5,677	141.92%	5,677	5,700
201-15-5363	R&M Computer/Office Equip.	502	500	873	174.52%	900	500
201-15-5372	Town Automobile	25	-	8	0.00%	8	
201-15-5378	Office Space Rental	-	13,800	11,581	83.92%	13,800	13,800
201-15-5380	Travel & Training	6,710	3,000	11,228	374.26%	12,000	45,489
201-15-5382	Network Administration	994	1,250	806	64.50%	880	12,000
201-15-5386	E-Mail Services	1,092	1,200	1,373	114.45%	1,400	1,200
201-15-5495	Miscellaneous	2,738	3,000	3,221	107.36%	3,300	3,000
201-15-5510	Insurance & Bonds	14,273	15,000	15,597	103.98%	16,000	16,000
201-15-5560	County Treas. Fees	17,725	21,200	20,798	98.10%	21,200	25,000

<b>GENERAL FUND</b>		<b>12/31/2017</b>	<b>100%</b>	<b>11/30/2018</b>	<b>2018</b>	<b>2018</b>	<b>Proposed</b>
		<b>ACTUAL</b>	<b>2018 BGT</b>	<b>ACTUAL</b>	<b>% BUDGET</b>	<b>PROJECTED</b>	<b>2019</b>
201-15-5579	Software License/Support	2,945	15,000	1,935	12.90%	3,600	15,000
201-15-5580	Employee Drug Testing	2,292	2,000	2,027	101.37%	1,200	2,000
201-15-5581	Employee Monitoring	400	-	-	0.00%	270	
201-15-5582	Employee Wellness						1,000
201-15-5585	Website Maintenance	10,908	17,500	6,735	38.49%	16,500	30,000
201-15-5947	Copier Expense	2,197	2,000	3,627	181.33%	3,800	4,000
	<b>ADMINISTRATIVE</b>	<b>274,976</b>	<b>327,037</b>	<b>244,160</b>	<b>74.66%</b>	<b>291,383</b>	<b>461,629</b>
<b>PLANNING AND ZONING</b>							
201-18-5100	Wages & Salaries	-	26,517	22,316	0.00%	26,517	32,557
201-18-5102	Benefits	259	8,485	5,744	0.00%	8,485	11,395
201-18-5331	Recording & Legal Publishing	44	1,500	250	16.67%	300	1,500
201-18-5352	Legal Services	-	2,500	-	0.00%		2,500
201-18-5354	Reimbursable Legal Services	-	2,500	-	0.00%		2,500
201-18-5355	Engineering Services-Municipal	133,902	100,000	43,322	43.32%	50,000	100,000
201-18-5356	Reimbursable Engineering Ser.	143,054	100,000	114,988	114.99%	120,000	100,000
201-18-5380	Travel & Training						6,258
201-18-5401	Grants/Loans - Consulting	-	2,500	-	0.00%		2,500
201-18-5402	Development Review Consulting	-	2,500	-	0.00%		2,500
201-18-5495	Miscellaneous	214	500	20	4.02%	20	500
	<b>PLANNING AND ZONING</b>	<b>277,473</b>	<b>247,002</b>	<b>186,641</b>	<b>75.56%</b>	<b>205,322</b>	<b>262,210</b>
<b>LAW ENFORCEMENT</b>							
201-21-5364	LCSSO - Personnel	892,692	1,036,724	821,951	79.28%	986,341	1,115,811
201-21-5376	LCSSO - Support Costs	195,957	300,783	180,428	59.99%	200,000	300,783
201-21-5377	LCSSO - Community Activities	-	1,000	1,168	0.00%	1,200	1,500
201-21-5378	LCSSO - Office Rental/Maint.	12,833	17,500	12,950	74.00%	17,000	17,500
201-21-5495	LCSSO - Miscellaneous	958	500	69	13.77%	500	500
	<b>LAW ENFORCEMENT</b>	<b>1,102,439</b>	<b>1,356,507</b>	<b>1,016,566</b>	<b>74.94%</b>	<b>1,205,041</b>	<b>1,436,094</b>
<b>PROTECTIVE INSPECTIONS</b>							
201-24-5100	Wages & Salaries	44,814	44,034	34,107	77.46%	41,154	47,005
201-24-5102	Benefits	6,830	14,091	6,065	43.04%	6,481	16,452
201-24-5231	Fuel, Oil & Grease	5,106	5,000	7,079	141.57%	7,800	5,000
201-24-5233	R&M- Machinery & Equip. Parts	571	-	189	0.00%	200	
201-24-5345	Telephone Services	1,042	1,100	1,432	130.21%	1,500	1,100
201-24-5350	Building Insp. Fee Remittance	381,912	374,400	314,103	83.90%	327,600	374,400
201-24-5371	Cell Phone/Accessories	-	1,750	-	0.00%		1,750
201-24-5374	Humane Society Holding Charges	4,001	4,000	4,784	119.60%	4,800	4,000
201-24-5375	Protective Insp. Equipment	407	3,000	185	6.17%	250	3,000
201-24-5380	Travel & Training	-	1,500	-	0.00%		1,500
201-24-5495	Miscellaneous	146	500	223	44.57%	250	500
	<b>PROTECTIVE INSPECTIONS</b>	<b>444,830</b>	<b>449,375</b>	<b>368,166</b>	<b>81.93%</b>	<b>390,035</b>	<b>454,707</b>
<b>SANITATION</b>							
201-32-5396	Weed / Refuse Clean-Ups	570	1,250	550	44.00%	600	1,250
201-32-5398	Waste Collection Service	4,710	5,000	5,066	101.32%	5,100	5,000
201-32-5456	Mosquito Control	11,020	13,000	8,500	65.38%	11,020	14,000
201-32-5457	Rodent Control	192	1,000	-	0.00%	200	1,000
	<b>SANITATION</b>	<b>16,492</b>	<b>20,250</b>	<b>14,116</b>	<b>69.71%</b>	<b>16,920</b>	<b>21,250</b>
<b>OPERATING</b>							

<b>GENERAL FUND</b>		<b>12/31/2017</b>	<b>100%</b>	<b>11/30/2018</b>	<b>2018</b>	<b>2018</b>	<b>Proposed</b>
		<b>ACTUAL</b>	<b>2018 BGT</b>	<b>ACTUAL</b>	<b>% BUDGET</b>	<b>PROJECTED</b>	<b>2019</b>
201-34-5100	Wages & Salaries	91,555	22,358	28,042	125.42%	33,650	34,586
201-34-5102	Benefits	29,196	7,155	7,530	105.24%	8,214	12,105
201-34-5231	Fuel, Oil & Grease	7,042	9,500	3,858	40.61%	4,000	9,500
201-34-5233	R&M- Machinery & Equip. Parts	533	2,500	52	2.07%	1,000	2,500
201-34-5241	Shop Supplies	2,868	3,500	7,478	213.66%	7,500	5,000
201-34-5356	Professional Services				0.00%		800
201-34-5370	Safety Workwear Allowance	240	-	-	0.00%		
201-34-5371	Cell Phone/Accessories	410	500	470	94.00%	500	500
201-34-5372	Uniforms	1,272	1,250	875	70.02%	1,200	1,250
201-34-5380	Travel & Training	262	1,500	45	2.98%	250	12,000
201-34-5422	Small Tools	760	-	-	0.00%		
201-34-5495	Miscellaneous	300	1,000	1,321	132.14%	1,400	1,000
201-34-5941	Safety & First Aid Kits	357	-	-	0.00%		
	<b>OPERATING</b>	<b>134,797</b>	<b>49,263</b>	<b>49,671</b>	<b>100.83%</b>	<b>57,714</b>	<b>79,241</b>
<b>CEMETERY</b>							
201-42-5382	Grounds Maintenance Service	1,474	5,000	2,462	49.23%	2,500	5,000
201-42-5423	Sand & Gravel & Road Base	-	2,500	-	0.00%	2,500	2,500
201-42-5454	Survey	-	15,000	-	0.00%		15,000
	<b>CEMETERY</b>	<b>1,474</b>	<b>22,500</b>	<b>2,462</b>	<b>10.94%</b>	<b>5,000</b>	<b>22,500</b>
<b>GEN. USE BLDGS. &amp; COM. CENTERS</b>							
201-49-5223	Operating Supplies	11	-	-	0.00%	15	
201-49-5341	Electricity	13,833	15,000	14,653	97.69%	15,000	15,000
201-49-5342	Water	1,864	1,750	467	26.69%	500	1,750
201-49-5343	Sewer	1,485	1,500	436	29.09%	500	1,500
201-49-5344	Natural Gas - Heat	12,269	12,000	12,526	104.39%	1,400	12,000
201-49-5346	Storm Drainage	2,582	2,500	562	22.50%	2,500	2,500
201-49-5367	R&M Serv./Supplies - Buildings	11,351	10,000	3,693	36.93%	8,000	10,000
201-49-5368	Cleaning Supplies	6,345	7,500	4,327	57.69%	7,500	7,500
201-49-5369	Janitorial Service	16,035	15,000	11,890	79.27%	14,000	15,000
201-49-5495	Miscellaneous	55	500	26	5.20%	100	500
201-49-5533	Equipment Rental	-	-	273	0.00%	300	
201-49-5994	TV/VCR/Projector	-	1,000	-	0.00%	1,000	1,000
	<b>GEN. USE BLDGS. &amp; COM. CENTERS</b>	<b>65,830</b>	<b>66,750</b>	<b>48,854</b>	<b>73.19%</b>	<b>50,815</b>	<b>66,750</b>
<b>COMMUNITY ACTIVITIES</b>							
201-50-5150	9 Health Fair	100	500	-	0.00%	500	500
201-50-5152	Boys & Girls Club Contribution	304	500	492	98.41%	304	500
201-50-5187	Got What It Takes	3,000	3,000	3,000	100.00%	3,000	3,000
201-50-5188	TBD Program Contributions	5,000	5,000	-	0.00%	5,000	5,000
201-50-5190	Car Show Expenditures	1,971	2,500	1,546	61.85%	1,971	2,500
201-50-5192	CAC Program Expenditures	16,536	28,600	15,344	53.65%	22,300	31,465
201-50-5193	Traffic & Crowd Control	3,900	-	265	0.00%		
201-50-5196	CAC Related Equipment	27	1,500	3,046	203.05%	3,500	1,500
201-50-5222	Town Picnics / Parties	4,383	5,000	1,281	25.63%	5,000	5,500
201-50-5495	Miscellaneous	13	1,000	201	20.06%		1,000
201-50-5908	Holiday Lighting	12,329	5,000	1,025	20.51%	14,500	5,000
201-50-5932	Fireworks	32,625	35,000	35,000	100.00%	35,000	35,000
201-50-5933	Senior's Van	5,406	5,500	2,960	53.82%	5,000	5,500
	<b>COMMUNITY ACTIVITIES</b>	<b>85,594</b>	<b>93,100</b>	<b>64,161</b>	<b>68.92%</b>	<b>96,075</b>	<b>96,465</b>

<b>GENERAL FUND</b>		<b>12/31/2017</b>	<b>100%</b>	<b>11/30/2018</b>	<b>2018</b>	<b>2018</b>	<b>Proposed</b>
		<b>ACTUAL</b>	<b>2018 BGT</b>	<b>ACTUAL</b>	<b>% BUDGET</b>	<b>PROJECTED</b>	<b>2019</b>
<b>ECONOMIC DEVELOPMENT</b>							
201-51-5154	Economic Development	1,200	10,000	4,575	45.75%	10,000	-
201-51-5155	Road & Bridge Tax IGA	14,827	16,000	-	0.00%	16,000	16,000
201-51-5157	Main Street Project Contrib.	75,000	75,000	76,000	101.33%	76,000	75,000
201-51-5214	Office Supplies						600
201-51-5311	Postage						150
201-51-5321	Printing						300
201-51-5335	Dues/Fees/Subscriptions						2,000
201-51-5380	Travel/Mileage						3,000
201-51-5401	Contract Services/Marketing						50,000
201-51-5495	Miscellaneous						12,000
<b>ECONOMIC DEVELOPMENT</b>		<b>91,027</b>	<b>101,000</b>	<b>80,575</b>	<b>79.78%</b>	<b>102,000</b>	<b>159,050</b>
<b>LIBRARY</b>							
201-55-5100	Wages & Salaries	97,219	115,097	104,489	90.78%	115,097	111,983
201-55-5102	Benefits	43,083	36,831	42,180	114.52%	43,735	39,194
201-55-5214	Office Supplies	2,961	3,500	1,821	52.04%	2,800	3,500
201-55-5311	Postage	116	150	116	77.33%	150	150
201-55-5312	Stamps	-	50	-	0.00%	50	50
201-55-5321	Printing Services	-	200	329	164.69%	350	400
201-55-5331	Publishing & Legal Notices	269	700	144	20.57%	500	700
201-55-5333	Dues	-	200	-	0.00%	200	200
201-55-5335	Subscriptions	999	1,000	634	63.38%	950	1,000
201-55-5337	Summer Reading Program	1,142	1,750	1,617	92.42%	1,617	1,750
201-55-5345	Telephone Services	1,428	1,650	1,513	91.69%	1,600	1,650
201-55-5347	Story Time Supplies	23	200	112	55.76%	112	200
201-55-5363	R&M Computer/Office Equip.	407	750	983	131.13%	1,000	750
201-55-5380	Travel & Training	446	500	829	165.77%	900	1,500
201-55-5384	Internet Service	1,929	2,200	1,742	79.17%	2,000	2,200
201-55-5387	Special Event Supplies	414	375	805	214.75%	805	375
201-55-5495	Miscellaneous	77	500	-	0.00%	50	500
201-55-5579	Software License/Support	5,350	8,500	5,160	60.71%	7,500	8,500
201-55-5792	Multi Media	2,949	3,850	2,196	57.03%	3,500	3,850
201-55-5793	E-Books - Subscription/Misc.	1,550	-	-	0.00%	-	-
201-55-5902	Courier Service	275	1,200	1,152	95.99%	-	1,200
<b>LIBRARY</b>		<b>160,637</b>	<b>179,203</b>	<b>165,823</b>	<b>92.53%</b>	<b>182,916</b>	<b>179,652</b>
<b>TRANSFERS-OUT</b>							
201-56-5207	Storm Drainage Fund Transfer	400,000	-	-	0.00%		
<b>TRANSFERS-OUT</b>		<b>400,000</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
<b>NON-DEPRECIABLE CAP.</b>							
201-70-5404	Big Event Grill	-	2,500	-	0.00%		2,500
201-70-5505	Furniture & Fixtures	404	2,000	7,232	361.60%	7,500	2,000
201-70-5621	Town Hall Upgrades	5,775	-	617	0.00%	1,000	
201-70-5785	CDOT Building Upgrades	11,573	-	-	0.00%		
201-70-5790	GIS/Mapping	1,142	1,000	103	10.31%	500	1,000
201-70-5861	Senior's Capital Contribution	-	2,000	-	0.00%	2,000	2,000
201-70-5897	Library Computer / Software	5,375	2,500	53	2.14%	2,500	2,500
201-70-5900	Library Books	13,188	17,000	9,265	54.50%	17,000	17,000
201-70-5901	Library Shelving & Furnishings	85	2,000	-	0.00%	2,000	2,000
201-70-5948	Computer Equip./Software	10,106	10,000	16,882	168.82%	16,882	10,000

GENERAL FUND		12/31/2017	100%	11/30/2018	2018	2018	Proposed
		ACTUAL	2018 BGT	ACTUAL	% BUDGET	PROJECTED	2019
201-70-5949	Office Equipment	1,500	1,500	1,675	111.63%	1,675	1,500
	<b>NON-DEPRECIABLE CAP.</b>	49,147	40,500	35,827	88.46%	51,057	40,500
<b>CAPITAL OUTLAY</b>							
201-80-5755	Leeper Center Windows	-	-	8,807		10,000	
201-80-5767	Thimmig Prop. Eng.	1,860	250,000	-	0.00%		
201-80-5785	CDOT Building Upgrades	-	28,000	200	0.71%		27,800
201-80-5860	Town Hall Furnace/AC	-	-	-		5,000	
201-80-5865	PW Shop-Sdwlk/Drvwy/Fnc	10,909	-	-			
201-80-5866	Comprehensive Plan Update						100,000
201-80-5948	Computer Equip./Software	8,093	-	3,254	0.00%	5,000	
	<b>CAPITAL OUTLAY</b>	20,861	308,000	12,261	3.98%	20,000	127,800
<b>TOTAL EXPENDITURES</b>		3,392,180	3,503,308	2,464,715	70.35%	2,913,482	3,680,639
<b>FUND BALANCE INCREASE (DECREASE)</b>		(62,727)	(224,783)	842,165		678,299	7,402
201-00-2949	Fund Bal.-Reserv. For Cemetery	33,475				33,475	33,475
201-00-2950	<b>Fund Balance</b>	4,397,283			Projected	5,075,582	5,082,984
					TABOR 3% Reserve Requirement		110,419

STREET FUND		12/31/2017	100%	11/30/2018	2018	2018	Proposed
		ACTUAL	2018 BGT	ACTUAL	% BUDGET	PROJECTED	2019
<b>REVENUES</b>							
<b>TAX REVENUE</b>							
203-01-3312	Motor Vehicle Spec. Ownership	81,604	70,000	75,304	107.58%	74,205	85,000
203-01-3313	Motor Vehicle Registration Tax	29,215	27,000	33,395	123.69%	36,431	30,000
203-01-3315	Motor Vehicle Use Tax	570,247	525,000	618,435	117.80%	674,656	600,000
203-01-3335	Highway Users Tax	242,535	246,000	297,869	121.08%	297,869	253,613
203-01-3337	Road & Bridge Tax	32,132	32,000	35,619	111.31%	35,619	35,000
	<b>TAX REVENUE</b>	<b>955,733</b>	<b>900,000</b>	<b>1,060,622</b>	<b>117.85%</b>	<b>1,118,780</b>	<b>1,003,613</b>
<b>LICENSES &amp; PERMITS</b>							
203-04-3343	Street Cut Permits	350	250	250	100.00%	250	250
203-04-3376	BP Road Impact Fee	389,746	340,000	417,498	122.79%	428,398	401,200
	<b>LICENSES &amp; PERMITS</b>	<b>390,096</b>	<b>340,250</b>	<b>417,748</b>	<b>122.78%</b>	<b>428,648</b>	<b>401,450</b>
<b>MISCELLANEOUS REVENUE</b>							
203-08-3365	Infrastructure Dedications	467,069	-	-	0.00%	-	-
203-08-3610	Investment Earnings	1,620	1,250	2,891	231.27%	3,000	3,000
203-08-3690	Miscellaneous Revenue	-	-	1,591	0.00%	1,600	-
203-08-3910	Sale of Assets	380	-	991	0.00%	991	-
	<b>MISCELLANEOUS REVENUE</b>	<b>469,070</b>	<b>1,250</b>	<b>5,473</b>	<b>437.82%</b>	<b>5,591</b>	<b>3,000</b>
<b>TOTAL REVENUES</b>		<b>1,814,899</b>	<b>1,241,500</b>	<b>1,483,843</b>	<b>119.52%</b>	<b>1,553,019</b>	<b>1,408,063</b>

STREET FUND		12/31/2017	100%	11/30/2018	2018	2018	Proposed
		ACTUAL	2018 BGT	ACTUAL	% BUDGET	PROJECTED	2019
<b>EXPENDITURES</b>							
<b>ADMINISTRATIVE</b>							
203-15-5100	Wages & Salaries	35,422	44,375	35,601	80.23%	44,375	56,652
203-15-5102	Benefits	8,043	14,200	8,614	60.66%	14,200	19,828
203-15-5214	Office Supplies	2,399	2,500	1,461	58.43%	2,257	2,500
203-15-5226	Executive Search	1,793	800	1,018	0.00%	1,200	800
203-15-5311	Postage	18	100	38	37.90%	50	100
203-15-5331	Publishing & Legal Notices	-	500	-	0.00%	-	500
203-15-5335	Dues & Subscriptions	373	500	405	81.09%	500	500
203-15-5345	Telephone Services	1,857	1,750	3,811	217.75%	4,100	2,600
203-15-5353	Accounting & Audit	3,666	3,000	1,892	63.08%	2,363	4,000
203-15-5363	R&M Computer/Office Equip.	300	300	89	29.75%	300	300
203-15-5380	Travel & Training	451	1,500	319	21.25%	750	1,500
203-15-5382	Network Administration	265	500	215	43.02%	250	500
203-15-5384	Internet Service	97	400	178	44.38%	200	400
203-15-5386	E-Mail Services	462	400	657	164.21%	788	400
203-15-5495	Miscellaneous	480	500	-	0.00%	200	500
203-15-5510	Insurance & Bonds	10,789	12,000	11,521	96.01%	12,000	12,000
203-15-5562	County Clerk Fees	28,512	26,250	30,922	117.80%	32,000	26,250
203-15-5579	Software License/Support	2,179	6,000	225	3.76%	2,800	6,000
203-15-5947	Copier Expense	2,197	2,000	1,865	93.26%	2,238	2,000
	<b>ADMINISTRATIVE</b>	<b>99,303</b>	<b>117,575</b>	<b>98,830</b>	<b>84.06%</b>	<b>120,571</b>	<b>137,330</b>
<b>OPERATING</b>							
203-34-5100	Wages & Salaries	136,699	162,175	124,578	76.82%	135,000	235,024
203-34-5102	Benefits	49,696	51,896	49,445	95.28%	53,104	82,258
203-34-5231	Fuel, Oil & Grease	4,038	7,000	7,621	108.88%	7,621	7,000
203-34-5233	R&M- Machinery & Equip. Parts	10,960	18,000	10,134	56.30%	10,134	18,000
203-34-5240	Street Paint, Signs, & Parts	7,463	10,000	5,045	50.45%	7,500	10,000
203-34-5241	Shop Supplies	6,833	10,000	3,887	38.87%	6,000	10,000
203-34-5244	Tires & Tubes	537	2,000	1,527	76.36%	1,600	2,000
203-34-5341	Electricity	150,126	160,000	167,747	104.84%	182,997	160,000
203-34-5342	Water	2,125	3,750	70	1.88%	2,000	3,000
203-34-5355	Engineering Services	283	1,000	1,998	199.75%	2,500	1,000
203-34-5356	Professional Services	-	-	-	0.00%	-	1,600
203-34-5370	Safety Workwear Allowance	594	1,000	1,260	125.97%	1,260	1,600
203-34-5371	Cell Phone/Accessories	756	200	39	19.30%	200	200
203-34-5372	Uniforms	1,591	1,500	1,463	97.51%	1,600	1,500
203-34-5380	Travel & Training	120	1,500	45	3.00%	500	1,500
203-34-5397	Weed Control	629	2,500	478	19.13%	1,000	3,500
203-34-5422	Small Tools	577	1,000	687	68.67%	700	3,000
203-34-5423	Sand & Gravel & Roadbase	538	10,000	3,981	39.81%	10,000	10,000
203-34-5424	Fabricated Material (Asphalt)	8,802	20,000	5,979	29.90%	20,000	20,000
203-34-5425	Street Maint.-Crack Seal,etc.	950	10,000	-	0.00%	10,000	10,000
203-34-5453	R&M Supplies - Street Sweeper	2,466	2,500	951	38.02%	2,000	2,500
203-34-5456	Mosquito Control	-	-	-	0.00%	-	-
203-34-5495	Miscellaneous	745	500	4	0.77%	50	500
203-34-5533	Equipment Rental	382	5,000	617	12.34%	1,000	5,000
203-34-5941	Safety & First Aid Kits	-	750	1,181	157.47%	1,200	1,500
	<b>OPERATING</b>	<b>386,909</b>	<b>482,271</b>	<b>388,735</b>	<b>80.61%</b>	<b>457,966</b>	<b>590,682</b>

STREET FUND		12/31/2017	100%	11/30/2018	2018	2018	Proposed
		ACTUAL	2018 BGT	ACTUAL	% BUDGET	PROJECTED	2019
<b>NON-DEPRECIABLE CAP.</b>							
203-70-5733	Traffic Signals	101,500	100,000	36,000	36.00%	95,000	118,000
203-70-5790	GIS/Mapping	1,142	2,000	103	5.16%	1,000	-
203-70-5852	Line Painter Repairs	1,184	20,000	4,688	23.44%	5,000	-
203-70-5948	Computer Equip./Software	2,961	3,500	3,787	108.19%	3,800	3,500
	<b>NON-DEPRECIABLE CAP.</b>	<b>107,287</b>	<b>125,500</b>	<b>45,381</b>	<b>36.16%</b>	<b>104,800</b>	<b>121,500</b>
<b>CAPITAL OUTLAY</b>							
203-80-5466	Air Compressor	9,978	-	-	0.00%	9,978	-
203-80-5479	Street Lights	-	5,000	-	0.00%	-	-
203-80-5820	Grant Ave. 1st to 4th	-	-	-	0.00%	-	400,351
203-80-5851	Newer Subdivision Seal Coat	-	120,000	56,428	47.02%	120,000	63,600
203-80-5883	Old Town Street Re-Hab Program	355,629	400,000	381,654	95.41%	381,654	424,000
203-80-5969	Midrange Dump Truck	-	-	-	0.00%	-	159,000
	<b>CAPITAL OUTLAY</b>	<b>1,092,137</b>	<b>743,500</b>	<b>466,447</b>	<b>62.74%</b>	<b>673,181</b>	<b>1,046,951</b>
<b>RESERVATIONS OF FUND BALANCE</b>							
203-82-5631	Ped. Impact Fees Collected	-	-	-	0.00%	-	-
	<b>RESERVATIONS OF FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>1,685,635</b>	<b>1,468,846</b>	<b>999,393</b>	<b>68.04%</b>	<b>1,356,518</b>	<b>1,896,464</b>
<b>FUND BALANCE INCREASE (DECREASE)</b>		<b>129,264</b>	<b>(227,346)</b>	<b>484,451</b>		<b>196,501</b>	<b>(488,401)</b>
203-00-2950	<b>Fund Balance</b>	<b>672,626</b>			Projected	<b>869,127</b>	<b>380,726</b>
					TABOR 3% Reserve Requirement		<b>56,894</b>

<b>WATER FUND</b>		<b>12/31/2017</b>	<b>100%</b>	<b>11/30/2018</b>	<b>2018</b>	<b>2018</b>	<b>Proposed</b>
		<b>ACTUAL</b>	<b>2018 BGT</b>	<b>ACTUAL</b>	<b>% BUDGET</b>	<b>PROJECTED</b>	<b>2019</b>
<b>REVENUES</b>							
<b>TAX REVENUE</b>							
204-01-3110	Property Taxes	87,779	87,043	85,478	98.20%	87,043	85,793
	<b>TAX REVENUE</b>	<b>87,779</b>	<b>87,043</b>	<b>85,478</b>	<b>98.20%</b>	<b>87,043</b>	<b>85,793</b>
<b>CONTRIBUTED CAPITAL</b>							
204-02-3365	Infrastructure Dedications	112,654	-	-	0.00%	-	-
204-02-3444	BP Raw Water Fee	1,952,200	2,800,000	1,825,920	0.00%	1,825,920	3,817,536
204-02-3446	Tap Fees	946,798	1,100,000	792,810	0.00%	850,000	1,298,000
204-02-3447	Uniform Capital Investment Fee	-	-	-	0.00%	-	-
	<b>CONTRIBUTED CAPITAL</b>	<b>3,011,652</b>	<b>3,900,000</b>	<b>2,618,730</b>	<b>67.15%</b>	<b>2,675,920</b>	<b>5,115,536</b>
<b>OPERATING REVENUE</b>							
204-03-3441	Water Sales	1,921,777	2,025,000	1,571,335	77.60%	1,925,000	1,982,750
204-03-3442	Shut-Off/Recon./Late/NSF/Trans	16,732	10,000	13,791	137.91%	15,000	12,000
204-03-3443	Hydrant Water Sales	18,498	5,000	4,690	93.80%	5,000	6,000
204-03-3447	Bulk Water Sales	14,321	17,000	17,811	104.77%	18,000	17,000
204-03-3635	Poudre RE-1 Irrig. Fees	-	-	-	0.00%	-	-
	<b>OPERATING REVENUE</b>	<b>1,971,328</b>	<b>2,057,000</b>	<b>1,607,627</b>	<b>78.15%</b>	<b>1,963,000</b>	<b>2,017,750</b>
<b>NON-OPERATING REVENUE</b>							
204-04-3610	Investment Earnings	118,187	90,000	213,794	237.55%	250,000	330,000
204-04-3675	Intergovernmental Grants/Loans	-	-	5,000	0.00%	5,000	-
204-04-3690	Miscellaneous Revenue	1,764	-	3,642	0.00%	4,000	-
	<b>NON-OPERATING REVENUE</b>	<b>119,951</b>	<b>90,000</b>	<b>222,436</b>	<b>247.15%</b>	<b>259,000</b>	<b>330,000</b>
	<b>TOTAL REVENUES</b>	<b>5,190,711</b>	<b>6,134,043</b>	<b>4,534,270</b>	<b>73.92%</b>	<b>4,984,963</b>	<b>7,549,079</b>

WATER FUND		12/31/2017	100%	11/30/2018	2018	2018	Proposed
		ACTUAL	2018 BGT	ACTUAL	% BUDGET	PROJECTED	2019
<b>EXPENDITURES</b>							
<b>ADMINISTRATIVE</b>							
204-15-5100	Wages & Salaries	93,674	191,984	142,674	74.32%	155,645	202,575
204-15-5102	Benefits	22,264	61,435	37,082	60.36%	40,453	70,901
204-15-5154	Economic Development	-	2,500	-	0.00%		2,500
204-15-5213	Data Processing Supplies	333	1,500	-	0.00%	500	1,500
204-15-5214	Office Supplies	3,199	3,000	3,052	101.75%	3,100	3,000
204-15-5226	Executive Search	3,360	1,500	1,935	0.00%	2,000	1,500
204-15-5311	Postage	8,512	10,000	7,998	79.98%	9,000	5,000
204-15-5321	Printing Services	-	-	-	0.00%		5,130
204-15-5331	Publishing & Legal Notices	119	1,000	298	29.76%	750	1,000
204-15-5335	Dues & Subscriptions	1,977	1,750	1,746	99.79%	1,750	1,750
204-15-5339	On-Line Utility Bill Pay-Fees	16,114	25,000	22,041	88.17%	24,000	25,000
204-15-5345	Telephone Services	9,116	8,500	11,205	131.82%	12,000	8,500
204-15-5348	Legal/Eng.-Water Rights Issues	-	15,000	-	0.00%		15,000
204-15-5352	Legal Service	-	10,000	-	0.00%		10,000
204-15-5353	Accounting & Audit	4,257	3,000	5,677	189.23%	5,677	6,000
204-15-5363	R&M Computer/Office Equip.	1,822	2,000	1,438	71.92%	2,000	2,000
204-15-5380	Travel & Training	744	3,000	659	21.96%	1,000	3,000
204-15-5382	Network Administration	1,193	1,750	968	55.29%	1,000	1,750
204-15-5384	Internet Service	1,306	1,250	1,300	104.02%	1,420	1,250
204-15-5386	E-Mail Services	924	1,500	1,672	111.46%	1,700	1,600
204-15-5401	Rate Study - Consulting	-	100,000	6,740	0.00%	10,000	-
204-15-5402	Dev. Review/Misc. Consulting	-	10,000	-	0.00%	10,000	10,000
204-15-5495	Miscellaneous	28	1,000	-	0.00%	250	1,000
204-15-5510	Insurance & Bonds	42,350	45,000	44,931	99.85%	45,000	45,000
204-15-5560	County Treas. Fees	1,785	2,000	1,723	86.17%	1,800	2,000
204-15-5579	Software License/Support	2,795	6,000	835	13.91%	3,400	6,000
204-15-5640	Paying Agent Fee	-	-	-	0.00%		-
204-15-5947	Copier Expense	2,197	2,250	1,984	88.20%	2,000	2,250
	<b>ADMINISTRATIVE</b>	<b>218,067</b>	<b>511,919</b>	<b>295,958</b>	<b>57.81%</b>	<b>334,445</b>	<b>435,206</b>
<b>OPERATING</b>							
204-34-5100	Wages & Salaries	197,095	354,144	286,988	81.04%	313,077	500,264
204-34-5102	Benefits	64,345	113,326	120,547	106.37%	131,506	175,092
204-34-5221	Chemicals	137,517	175,000	135,833	77.62%	170,000	175,000
204-34-5227	Plant Utilities	33,884	30,000	20,192	67.31%	25,000	30,000
204-34-5229	Drinking Water Program Fee	865	1,000	865	86.50%	865	1,000
204-34-5231	Fuel, Oil & Grease	11,720	12,000	14,782	123.19%	15,000	12,000
204-34-5233	R&M- Machinery & Equip. Parts	12,142	15,000	7,555	50.37%	9,500	15,000
204-34-5241	Shop Supplies	2,465	3,000	1,191	39.71%	2,750	3,000
204-34-5244	Tires & Tubes	4,239	-	-			
204-34-5334	Water Testing	32,625	50,000	23,008	46.02%	24,000	70,000
204-34-5341	Electricity	85,223	87,500	91,175	104.20%	100,000	100,000
204-34-5351	Permit Fees	475	1,500	580	38.67%	1,500	1,500
204-34-5355	Engineering Services	88,230	5,000	9,551	191.01%	10,000	5,000
204-34-5356	Professional Services	7,502	10,000	2,872	0.00%	3,000	24,400
204-34-5370	Safety Workwear Allowance	1,324	2,000	621	31.07%	1,000	2,000
204-34-5371	Cell Phone/Accessories	165	250	-	0.00%	250	250
204-34-5372	Uniforms	3,136	2,800	2,380	85.00%	2,500	2,800
204-34-5380	Travel & Training	4,307	3,000	2,530	84.33%	2,600	6,000
204-34-5422	Small Tools	128	2,000	377	18.85%	500	2,000
204-34-5423	Sand & Gravel & Road Base	-	3,000	-	0.00%	500	3,000

<b>WATER FUND</b>		<b>12/31/2017</b>	<b>100%</b>	<b>11/30/2018</b>	<b>2018</b>	<b>2018</b>	<b>Proposed</b>
		<b>ACTUAL</b>	<b>2018 BGT</b>	<b>ACTUAL</b>	<b>% BUDGET</b>	<b>PROJECTED</b>	<b>2019</b>
204-34-5433	R&M Supp. / Serv. Plant	54,705	57,500	51,121	88.91%	55,000	57,500
204-34-5434	R&M Supp. / Serv. Lines	7,632	15,000	6,197	41.32%	6,200	15,000
204-34-5435	R&M Supp. / Serv. Hydrants	18,712	17,500	6,201	35.43%	17,500	17,500
204-34-5436	R&M Supp. / Serv. Res. & Ditch	2,254	3,500	670	19.15%	3,500	3,500
204-34-5439	R&M Supp. / Serv. Meters	5,106	6,000	3,861	64.34%	6,000	6,000
204-34-5440	Sludge Removal	112,542	150,000	49,017	32.68%	100,000	140,000
204-34-5455	Lab Supplies	7,298	7,500	4,906	65.41%	5,500	7,500
204-34-5495	Miscellaneous	1,044	1,000	(120)	-11.97%	500	21,000
204-34-5533	Equipment Rental	675	2,000	530	26.50%	1,000	2,000
204-34-5593	Raw Water Purchases	478,700	475,000	25,055	5.27%	898,502	757,852
204-34-5594	Nano Effluent Fees	104,975	100,000	-	0.00%	100,000	80,000
204-34-5743	UV Bulbs and Sleeves	-	2,000	2,348	0.00%	2,500	2,500
204-34-5941	Safety & First Aid Kits	3,481	1,500	2,779	185.26%	2,800	1,500
204-34-5957	Alarm Monitor	-	2,000	2,177	0.00%	3,000	3,000
204-34-5963	Meter Replacement	441	-	-	0.00%	-	-
	<b>OPERATING</b>	<b>1,484,949</b>	<b>1,711,020</b>	<b>875,790</b>	<b>51.19%</b>	<b>2,015,550</b>	<b>2,243,158</b>
	<b>OPERATING</b>						
204-40-5000	West Gate Refund	-	-	-	0.00%	-	-
	<b>OPERATING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
	<b>NON-DEPRECIABLE CAP.</b>						
204-70-5718	Micro Filtration Pumps	-	-	1,967	0.00%	2,000	-
204-70-5742	Chlorine Diox. Feeder	-	3,000	-	0.00%	3,000	3,000
204-70-5745	Water Rights	101,810	-	5,771	0.00%	6,000	10,000
204-70-5790	GIS/Mapping	2,569	2,500	232	0.00%	2,500	2,500
204-70-5825	Hydrant Meter	244	-	1,329	0.00%	1,500	1,500
204-70-5829	Leak Detection - Line/Tanks	2,260	5,000	-	0.00%	5,000	5,000
204-70-5903	Water Meters - New Homes	167,821	60,000	64,336	0.00%	65,000	71,000
204-70-5948	Computer Equip./Software	5,327	10,000	7,307	73.07%	7,400	10,000
204-70-5949	Office Equipment	1,373	1,500	1,537	102.49%	1,537	1,500
204-70-5951	Interrogator	531	-	-	0.00%	750	-
204-70-5958	WTP Security/Monitor	-	2,500	-	0.00%	-	32,500
204-70-5960	Main Plant Pumps	8,791	-	-	0.00%	-	-
204-70-5961	Sludge Pump	-	4,500	-	0.00%	-	4,500
204-70-5963	Meter Replacement	72,013	100,000	94,855	0.00%	95,000	50,000
204-70-5969	Lab Equipment	8,044	3,600	-	0.00%	4,000	3,600
	<b>NON-DEPRECIABLE CAP.</b>	<b>372,083</b>	<b>192,600</b>	<b>177,334</b>	<b>92.07%</b>	<b>193,687</b>	<b>195,100</b>
	<b>CAPITAL OUTLAY</b>						
204-80-5667	Thimmig Water Main Extension	-	117,000	-	0.00%	-	-
204-80-5717	On-line Process Equipment	-	15,000	-	0.00%	5,000	15,750
204-80-5738	SCADA Computer System	-	-	750	0.00%	1,299	-
204-80-5741	WTP Tank Renovation	-	50,000	14,850	0.00%	50,000	-
204-80-5745	Raw Water Right Acquisition	-	-	309,600	0.00%	309,600	-
204-80-5820	Grant Ave. - 1st to 4th	-	300,000	15,155	0.00%	1,348	309,660
204-80-5829	Leak Detection-Lines/Tanks	-	-	-	0.00%	-	43,000
204-80-5848	Hydrant Replacement Program	-	10,000	-	0.00%	10,000	-
204-80-5849	Nano Plant Expansion	-	357,590	310,077	86.71%	310,077	47,513
204-80-5868	Nano Well Upgrades	-	150,000	14,573	0.00%	14,573	-
204-80-5871	New 1/2 Ton P/U	-	30,000	23,625	78.75%	23,625	31,500
204-80-5890	Pontoon Boat	-	26,000	10,800	41.54%	11,000	-

<b>WATER FUND</b>		<b>12/31/2017</b>	<b>100%</b>	<b>11/30/2018</b>	<b>2018</b>	<b>2018</b>	<b>Proposed</b>
		<b>ACTUAL</b>	<b>2018 BGT</b>	<b>ACTUAL</b>	<b>% BUDGET</b>	<b>PROJECTED</b>	<b>2019</b>
204-80-5931	Advanced Metering Infrastruc.	-	15,000	-	0.00%		
204-80-5944	WTP Project Mgt and Design	-	-	514,126	100.00%	514,126	762,874
204-80-5945	Back-Up 2 MGD Pump	-	60,000	29,126	48.54%	29,126	60,000
204-80-5993	Emergency Power WTP	-	-	-	0.00%		212,000
204-80-5994	Disinfection Byproduct Rule	-	-	-	0.00%		106,000
204-80-5998	WP Expansion Const & Mgmt	-	-	-	0.00%		10,290,000
204-80-5999	Bulk NaOH and Antiscalant	-	-	-	0.00%		30,000
204-80-6000	Membranes for Nano/RO	-	-	-	0.00%		11,589
204-80-6002	Redundant Pumps to Water Tower	-	-	-	0.00%		50,000
204-80-6003	Wellhouse Imprv (Nano/RO Irrg)	-	-	-	0.00%		300,000
204-80-6004	Clearwell HS Pump Upgrade	-	-	-	0.00%		25,000
204-80-6005	Old Town Water Main Rplc	-	-	-	0.00%		80,000
204-80-6011	Water Efficiency Study	-	-	-	0.00%		53,000
204-80-6012	Water Rate Study	-	-	-	0.00%		25,000
<b>CAPITAL OUTLAY</b>		-	1,130,590	1,242,682	109.91%	1,279,774	12,452,886
<i>Water rate study increased due to increased scope</i>							
<b>RESERVATIONS OF FUND BALANCE</b>							
204-82-5633	BP Raw Water Fee Reserve	-	-	-	0.00%		5,115,536
	Rate Stabilization Commitment						
<b>RESERVATIONS OF FUND BALANCE</b>		-	-	-	0.00%	-	5,115,536
<b>DEPRECIATION EXPENSE</b>							
204-85-5999	Depreciation Expense	660,113	-	-	0.00%		-
<b>DEPRECIATION EXPENSE</b>		660,113	-	-	0.00%	-	-
<b>DEBT SERVICE</b>							
204-90-5612	Berkadia - Bond Principal	-	23,000	22,000	95.65%	22,000	23,000
204-90-5613	CWCB Loan-Principal	-	45,518	-	0.00%	45,518	45,518
204-90-5622	Berkadia - Bond Interest	8,795	7,150	6,829	95.51%	7,150	5,200
204-90-5623	CWCB Loan-Interest	13,826	12,075	(1,152)	-9.54%	13,826	12,075
204-90-5626	2001 - CWR&PDA Loan Principal	-	62,135	61,497	98.97%	62,135	64,645
204-90-5627	2001 - CWR&PDA Loan Interest	13,397	11,387	9,998	87.80%	11,387	8,877
<b>DEBT SERVICE</b>		36,017	161,265	99,172	61.50%	162,016	159,315
<b>TOTAL EXPENDITURES</b>		2,771,228	3,707,394	2,690,936	72.58%	3,985,472	20,601,201
<b>FUND BALANCE INCREASE (DECREASE)</b>		2,419,483	2,426,649	1,843,334	75.96%	999,491	(13,052,122)
204-00-2060	CWCB Loan Payable						14,700,000
204-00-2950	Fund Balance	15,057,960			Projected	16,057,451	17,705,329
					TABOR 3% Reserve Requirement		618,036

<b>SEWER FUND</b>		<b>12/31/2017</b>	<b>100%</b>	<b>11/30/2018</b>	<b>2018</b>	<b>2018</b>	<b>Proposed</b>
		<b>ACTUAL</b>	<b>2018 BGT</b>	<b>ACTUAL</b>	<b>% BUDGET</b>	<b>PROJECTED</b>	<b>2019</b>
<b>REVENUES</b>							
<b>CONTRIBUTED CAPITAL</b>							
205-02-3365	Infrastructure Dedications	97,450	-	-	0.00%		
205-02-3446	Tap Fees	1,545,000	1,500,000	862,500	57.50%	900,000	1,770,000
	<b>CONTRIBUTED CAPITAL</b>	<b>1,642,450</b>	<b>1,500,000</b>	<b>862,500</b>	<b>57.50%</b>	<b>900,000</b>	<b>1,770,000</b>
<b>OPERATING REVENUE</b>							
205-03-3445	Sewer User Fees	1,272,753	1,300,000	971,179	74.71%	1,244,439	1,300,000
205-03-3446	Nano Effluent Waste Fees	104,975	100,000	-	0.00%	100,000	80,000
205-03-3448	Septic Inspections	-	-	-	0.00%		
	<b>OPERATING REVENUE</b>	<b>1,377,728</b>	<b>1,400,000</b>	<b>971,179</b>	<b>69.37%</b>	<b>1,344,439</b>	<b>1,380,000</b>
<b>NON-OPERATING REVENUE</b>							
205-04-3610	Investment Earnings	44,923	35,000	83,085	237.39%	100,000	150,000
205-04-3690	Miscellaneous Revenue	214	-	4,665		4,971	
205-04-3910	Sale of Assets	975	-	-			
	<b>NON-OPERATING REVENUE</b>	<b>46,112</b>	<b>35,000</b>	<b>87,750</b>	<b>250.71%</b>	<b>104,971</b>	<b>150,000</b>
	<b>TOTAL REVENUES</b>	<b>3,066,290</b>	<b>2,935,000</b>	<b>1,921,428</b>	<b>65.47%</b>	<b>2,349,410</b>	<b>3,300,000</b>

SEWER FUND		12/31/2017	100%	11/30/2018	2018	2018	Proposed
EXPENDITURES		ACTUAL	2018 BGT	ACTUAL	% BUDGET	PROJECTED	2019
<b>ADMINISTRATIVE</b>							
205-15-5100	Wages & Salaries	88,796	114,808	100,658	87.67%	114,808	138,878
205-15-5102	Benefits	20,885	36,739	26,368	71.77%	36,739	48,607
205-15-5154	Economic Development	-	2,500	-	0.00%		2,500
205-15-5213	Data Processing Supplies	333	1,000	-	0.00%	500	1,000
205-15-5214	Office Supplies	3,145	3,000	2,512	83.75%	2,600	3,000
205-15-5226	Executive Search	3,360	1,500	1,935	0.00%	4,860	1,500
205-15-5311	Postage	4,335	4,500	3,996	88.79%	4,500	1,500
205-15-5321	Printing Services	-	-	-	0.00%		3,330
205-15-5331	Publishing & Legal Notices	-	1,500	-	0.00%		1,500
205-15-5335	Dues & Subscriptions	1,163	2,000	1,210	60.51%	1,500	2,000
205-15-5339	On-line Utility Bill Pay-Fees	11,477	12,000	15,699	130.82%	17,500	12,000
205-15-5345	Telephone Services	7,721	8,250	8,553	103.67%	9,400	8,250
205-15-5353	Accounting & Audit	3,666	3,000	3,785	126.15%	3,785	4,000
205-15-5363	R&M Computer/Office Equip.	1,379	1,200	900	74.98%	1,000	1,200
205-15-5380	Travel & Training	591	2,500	319	12.75%	1,000	2,500
205-15-5382	Network Administration	994	1,250	806	64.50%	1,000	1,250
205-15-5384	Internet Service	1,364	1,500	1,591	106.04%	1,650	1,500
205-15-5386	E-Mail Services	798	1,000	1,135	113.45%	1,250	1,100
205-15-5495	Miscellaneous	-	1,000	-	0.00%		1,000
205-15-5510	Insurance & Bonds	23,898	25,000	25,346	101.38%	26,000	26,000
205-15-5560	County Treas. Fees	30	-	12	0.00%	30	
205-15-5579	Software License/Support	2,595	6,000	835	13.91%	3,500	6,000
205-15-5640	Paying Agent Fee	500	500	-	0.00%	500	500
205-15-5947	Copier Expense	2,197	2,000	1,865	93.26%	1,900	2,000
	<b>ADMINISTRATIVE</b>	<b>179,227</b>	<b>232,747</b>	<b>197,522</b>	<b>84.87%</b>	<b>234,022</b>	<b>271,115</b>
<b>OPERATING</b>							
205-34-5100	Wages & Salaries	224,516	259,085	236,625	91.33%	259,085	390,492
205-34-5102	Benefits	64,935	82,907	78,631	94.84%	82,907	136,672
205-34-5221	Chemicals	31,547	35,000	18,259	52.17%	35,000	35,000
205-34-5227	Plant Utilities	102	250	-	0.00%	102	250
205-34-5228	State Discharge Permit	2,428	5,000	3,379	67.59%	5,000	5,000
205-34-5231	Fuel, Oil & Grease	6,583	5,000	10,816	216.32%	10,816	7,000
205-34-5233	R&M- Machinery & Equip. Parts	8,349	20,000	9,525	47.62%	10,000	20,000
205-34-5241	Shop Supplies	2,268	2,500	165	6.62%	2,500	2,500
205-34-5244	Tires & Tubes	4,897	-	870	0.00%	870	
205-34-5341	Electricity	67,048	80,000	71,524	89.41%	77,446	80,000
205-34-5342	Water	36,099	25,000	6,090	24.36%	23,840	25,000
205-34-5343	Sewer	-	-	-	0.00%		
205-34-5344	Natural Gas	6,898	8,000	4,186	52.32%	8,000	8,000
205-34-5346	Storm Drainage	-	850	-	0.00%	810	850
205-34-5355	Engineering Services	16,176	7,500	2,400	32.00%	5,000	15,000
205-34-5356	Professional Services	15,890	2,500	3,028	0.00%	3,200	45,400
205-34-5370	Safety Workwear Allowance	532	1,500	1,159	77.29%	1,500	5,000
205-34-5371	Cell Phone/Accessories	90	100	-	0.00%	100	150
205-34-5372	Uniforms	2,363	2,625	1,814	69.12%	2,000	3,500
205-34-5380	Travel & Training	4,951	4,500	3,210	71.32%	4,200	7,500
205-34-5422	Small Tools	124	1,000	618	61.81%	1,000	3,000
205-34-5423	Sand & Gravel & Road Base	-	500	-	0.00%	500	500
205-34-5433	R&M Supp. / Serv. Plant	9,632	20,000	20,979	104.90%	21,000	35,000
205-34-5434	R&M Supp. / Serv. Lines	14,479	12,500	5,181	41.45%	8,000	12,500
205-34-5440	Sludge Disposal	15,163	10,000	14,563	145.63%	15,000	15,000
205-34-5448	Septic System Inspections	-	-	-	0.00%		
205-34-5455	Lab Supplies	3,993	5,000	3,778	75.55%	4,000	5,000
205-34-5495	Miscellaneous	437	500	158	31.53%	125	500

<b>SEWER FUND</b>		<b>12/31/2017</b>	<b>100%</b>	<b>11/30/2018</b>	<b>2018</b>	<b>2018</b>	<b>Proposed</b>
		<b>ACTUAL</b>	<b>2018 BGT</b>	<b>ACTUAL</b>	<b>% BUDGET</b>	<b>PROJECTED</b>	<b>2019</b>
205-34-5533	Equipment Rental	675	1,500	939	62.61%	1,000	1,500
205-34-5554	Sewer Testing	7,971	7,000	5,547	79.24%	7,000	7,000
205-34-5941	Safety & First Aid Kits	-	500	768	153.65%	1,000	1,000
205-34-5972	Confined Space Entry	-	1,000	-	0.00%	-	1,500
	<b>OPERATING</b>	<b>548,146</b>	<b>601,817</b>	<b>504,212</b>	<b>83.78%</b>	<b>591,001</b>	<b>869,814</b>
	<b>OPERATING</b>						
205-40-5000	West Gate Refund	-	-	-	0.00%	-	-
	<b>OPERATING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
	<b>NON-DEPRECIABLE CAP.</b>						
205-70-5790	GIS/Mapping	628	250	57	0.00%	200	250
205-70-5948	Computer Equip./Software	4,859	6,000	5,682	94.71%	5,700	6,000
205-70-5969	Lab Equipment	-	4,500	10,320	229.33%	15,000	9,500
205-70-5972	Power Washer/Steam Cleaner	-	-	-	0.00%	-	6,645
205-70-5973	Samplers	-	-	-	0.00%	-	8,000
	<b>NON-DEPRECIABLE CAP.</b>	<b>8,322</b>	<b>15,750</b>	<b>17,564</b>	<b>111.52%</b>	<b>20,900</b>	<b>30,395</b>
	<b>CAPITAL OUTLAY</b>						
205-80-5749	Sewer Rehab Grant- Eng	-	5,000	-	0.00%	-	-
205-80-5820	Grant Ave - 1st to 4th	-	-	-	-	-	60,598
205-80-5884	ATV/Gator	-	20,000	18,538	0.00%	18,538	-
205-80-5904	WWTP Sidewalks	-	16,135	11,046	0.00%	11,046	-
205-80-5920	Clarifier Upgrades	-	200,000	-	0.00%	-	350,000
205-80-5951	WWTP Pumps	-	14,000	10,682	76.30%	14,000	15,730
205-80-5966	Skid Loader	-	-	-	0.00%	-	43,232
205-80-5976	Sewer Rehab Grant	-	40,000	-	0.00%	-	-
205-80-5979	Sewer Camera	-	45,000	-	0.00%	-	-
205-80-5980	Paving to WWTP	-	65,000	-	0.00%	-	68,900
205-80-5985	Outdoor Power Equipment	-	12,000	-	0.00%	10,515	-
205-80-5986	Irrigation System	-	8,000	2,966	37.07%	8,000	-
205-80-5994	Wet Well Pump	-	-	-	0.00%	-	10,000
205-80-5995	Collection - Camera Equipment	-	-	-	0.00%	-	125,000
205-80-5996	WWTP Masterplan	-	-	-	0.00%	-	190,000
205-80-5997	WWTP Blower/Digester Project	-	-	-	0.00%	-	173,500
205-80-5999	WWTP Biosolids Storage	-	-	-	0.00%	-	35,000
205-80-6000	WWTP Effluent Irrg. & Lndscpg	-	-	-	0.00%	-	28,000
	<b>CAPITAL OUTLAY</b>	<b>-</b>	<b>572,335</b>	<b>43,232</b>	<b>7.55%</b>	<b>65,099</b>	<b>1,099,960</b>
	<b>RESERVATIONS OF FUND BALANCE</b>						
205-82-5634	2002 CWR&PDA Loan Reserve	-	-	-	0.00%	-	-
	<b>RESERVATIONS OF FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
	<b>DEPRECIATION EXPENSE</b>						
205-85-5999	Depreciation Expense	451,854	-	-	0.00%	-	-
	<b>DEPRECIATION EXPENSE</b>	<b>451,854</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
	<b>DEBT SERVICE</b>						
205-90-5614	2002-CWR&PDA - Loan Principal	-	276,252	276,252	100.00%	276,252	287,085
205-90-5615	2002-CWR&PDA - Loan Interest	58,454	53,253	30,439	57.16%	53,253	74,896
205-90-5616	2014 WWTP Bonds - Principal	-	105,000	105,000	100.00%	105,000	105,000
205-90-5617	2014 WWTP Bonds - Interest	71,569	70,928	41,374	58.33%	70,928	69,458
	<b>DEBT SERVICE</b>	<b>130,023</b>	<b>505,433</b>	<b>453,065</b>	<b>89.64%</b>	<b>505,433</b>	<b>536,439</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,317,572</b>	<b>1,928,082</b>	<b>1,215,595</b>	<b>63.05%</b>	<b>1,416,455</b>	<b>2,807,724</b>
	<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>1,748,718</b>	<b>1,006,918</b>	<b>705,833</b>	<b>70.10%</b>	<b>932,955</b>	<b>492,277</b>

<b>SEWER FUND</b>		<b>12/31/2017</b>	<b>100%</b>	<b>11/30/2018</b>	<b>2018</b>	<b>2018</b>	<b>Proposed</b>
		<b>ACTUAL</b>	<b>2018 BGT</b>	<b>ACTUAL</b>	<b>% BUDGET</b>	<b>PROJECTED</b>	<b>2019</b>
205-00-2950	Fund Balance	6,493,403			Projected	7,426,358	7,918,635
					TABOR 3% Reserve Requirement		84,232

<b>DRAINAGE FUND</b>		<b>12/31/2017</b>	<b>100%</b>	<b>11/30/2018</b>	<b>2018</b>	<b>2018</b>	<b>Proposed</b>
		<b>ACTUAL</b>	<b>2018 BGT</b>	<b>ACTUAL</b>	<b>% BUDGET</b>	<b>PROJECTED</b>	<b>2019</b>
<b>TAX REVENUE</b>							
207-01-3130	Sales Tax	-	-	-	-	-	-
207-01-3140	Use Tax-Building Materials	-	-	-	-	-	-
207-01-3312	Motor Vehicle Spec. Ownership	9,067	8,000	8,997	112.47%	9,800	9,000
207-01-3313	Motor Vehicle Registration Tax	3,246	3,000	3,080	102.68%	3,500	3,250
207-01-3315	Motor Vehicle Sales Tax	-	-	-	0.00%	-	-
207-01-3335	Highway Users Tax	-	-	-	0.00%	-	-
207-01-3337	Road & Bridge Tax	3,570	3,500	3,958	113.08%	4,000	3,800
	<b>TAX REVENUE</b>	<b>15,883</b>	<b>14,500</b>	<b>16,035</b>	<b>110.59%</b>	<b>17,300</b>	<b>16,050</b>
<b>CONTRIBUTED CAPITAL</b>							
207-02-3365	Infrastructure Dedications	-	-	-	0.00%	-	-
207-02-3451	TOW Strm Drn BP Impact	107,826	70,560	72,232	102.37%	95,106	83,261
207-02-3453	AUTH Storm Drn BP Impact	159,852	97,440	94,545	97.03%	133,416	114,979
	<b>CONTRIBUTED CAPITAL</b>	<b>267,678</b>	<b>168,000</b>	<b>166,777</b>	<b>99.27%</b>	<b>228,522</b>	<b>198,240</b>
<b>OPERATING REVENUE</b>							
207-03-3449	TOW Storm Drain Utility fees	205,934	216,000	167,079	77.35%	205,000	220,000
207-03-3452	AUTH Storm Drain Utility Fees	311,740	324,000	251,815	77.72%	310,231	330,000
	<b>OPERATING REVENUE</b>	<b>517,674</b>	<b>540,000</b>	<b>418,894</b>	<b>77.57%</b>	<b>515,231</b>	<b>550,000</b>
<b>MISCELLANEOUS REVENUE</b>							
207-08-3610	Investment Earnings	6,060	5,000	10,812	216.23%	10,000	10,000
	<b>MISCELLANEOUS REVENUE</b>	<b>6,114</b>	<b>5,000</b>	<b>10,812</b>	<b>216.23%</b>	<b>10,000</b>	<b>10,000</b>
<b>TRANSFERS</b>							
207-09-3380	Transfer From General Fund	400,000	-	-	0.00%	-	-
207-09-3382	Transfer In From Street Fund	-	-	-	0.00%	-	-
	<b>TRANSFERS</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
	<b>TOTAL REVENUES</b>	<b>1,207,350</b>	<b>727,500</b>	<b>612,518</b>	<b>84.19%</b>	<b>771,053</b>	<b>774,290</b>

<b>DRAINAGE FUND</b>		<b>12/31/2017</b>	<b>100%</b>	<b>11/30/2018</b>	<b>2018</b>	<b>2018</b>	<b>Proposed</b>
		<b>ACTUAL</b>	<b>2018 BGT</b>	<b>ACTUAL</b>	<b>% BUDGET</b>	<b>PROJECTED</b>	<b>2019</b>
<b>EXPENDITURES</b>							
<b>ADMINISTRATIVE</b>							
207-15-5100	Wages & Salaries	20,021	20,708	16,726	80.77%	21,000	21,958
207-15-5102	Benefits	4,705	6,627	3,982	60.09%	4,437	7,685
207-15-5154	Economic Development	-	1,000	-	0.00%		1,000
207-15-5213	Data Processing Supplies	333	-	-	0.00%	333	
207-15-5214	Office Supplies	2,635	2,500	1,900	76.01%	2,250	2,500
207-15-5226	Executive Search	1,009	1,000	1,324	0.00%	2,000	1,000
207-15-5311	Postage	996	1,000	966	96.55%	1,000	500
207-15-5331	Publishing & Legal Notices	-	250	-	0.00%		790
207-15-5335	Dues & Subscriptions	101	150	111	73.71%	150	150
207-15-5339	On-Line Utility Bill Pay-Fees	4,146	5,000	5,671	113.42%	6,200	5,000
207-15-5345	Telephone Services	522	500	749	149.90%	1,000	550
207-15-5352	Legal Services	-	750	1,414	188.53%	1,500	1,500
207-15-5353	Accounting & Audit	1,466	1,000	946	94.61%	950	1,500
207-15-5363	R&M Computer/Office Equip.	526	500	291	58.14%	500	500
207-15-5380	Travel & Training	341	750	319	42.50%	400	750
207-15-5382	Network Administration	132	250	107	42.96%	150	250
207-15-5384	Internet Service	50	250	177	70.96%	200	250
207-15-5386	E-Mail Services	84	150	119	79.61%	150	150
207-15-5510	Insurance & Bonds	5,854	6,600	2,379	36.05%	6,000	6,600
207-15-5522	Authority Utilities Payments	312,550	324,000	252,706	78.00%	310,231	330,000
207-15-5524	Authority BP Impact Payments	159,852	97,440	82,665	84.84%	133,416	114,979
207-15-5560	County Treas. Fees	21	50	7	14.58%	50	50
207-15-5579	Software License/Support	2,695	3,000	835	27.82%	2,750	3,000
207-15-5947	Copier Expense	2,197	2,000	1,805	90.27%	2,000	2,000
	<b>ADMINISTRATIVE</b>	<b>520,235</b>	<b>475,475</b>	<b>375,200</b>	<b>78.91%</b>	<b>496,667</b>	<b>502,662</b>
<b>OPERATING</b>							
207-34-5100	Wages & Salaries	17,920	17,882	17,618	98.52%	18,000	28,608
207-34-5102	Benefits	6,714	5,722	7,564	132.19%	7,547	10,013
207-34-5231	Fuel, Oil & Grease	1,702	1,500	2,326	155.08%	2,326	1,500
207-34-5241	Shop Supplies	108	250	57	22.68%	250	250
207-34-5355	Engineering Services	1,807	25,000	128	0.51%	1,200	25,000
207-34-5356	Professional Services						800
207-34-5372	Uniforms	500	500	448	89.60%	450	500
207-34-5380	Travel & Training	-	500	-	0.00%		500
207-34-5422	Small Tools	-	150	-	0.00%		150
207-34-5451	R&M Services-Street Sweeper	-	1,000	-	0.00%		1,000
207-34-5495	Miscellaneous	-	1,000	-	0.00%		1,000
	<b>OPERATING</b>	<b>28,776</b>	<b>53,504</b>	<b>28,140</b>	<b>52.60%</b>	<b>29,773</b>	<b>69,321</b>
<b>NON-DEPRECIABLE CAP.</b>							
207-70-5790	GIS/Mapping	1,142	500	103	0.00%	346	500
207-70-5948	Computer Equip./Software	1,096	2,000	941	47.03%	1,000	2,000
207-70-5949	Office Equipment	250	-	151		200	
	<b>NON-DEPRECIABLE CAP.</b>	<b>2,487</b>	<b>10,500</b>	<b>4,174</b>	<b>39.75%</b>	<b>5,046</b>	<b>2,500</b>
<b>CAPITAL OUTLAY</b>							
207-80-5883	Old Town Street Re-Hab Program	-	50,000	-	0.00%		53,000
207-80-5986	Master Storm Water Plan	-	-	-	0.00%		127,200

<b>DRAINAGE FUND</b>		<b>12/31/2017</b>	<b>100%</b>	<b>11/30/2018</b>	<b>2018</b>	<b>2018</b>	<b>Proposed</b>
		<b>ACTUAL</b>	<b>2018 BGT</b>	<b>ACTUAL</b>	<b>% BUDGET</b>	<b>PROJECTED</b>	<b>2019</b>
207-80-5987	Storm Drain Improvements						10,000
	<b>CAPITAL OUTLAY</b>	-	111,000	-	0.00%	-	190,200
<b>RESERVATIONS OF FUND BALANCE</b>							
207-82-5631	Ped. Impact Fees Collected	-	-	-	0.00%		
207-82-5635	TOW Storm Drainage Impact Fees	-	-	-	0.00%		
	<b>RESERVATIONS OF FUND BALANCE</b>	-	-	-	0.00%	-	-
<b>DEPRECIATION EXPENSE</b>							
207-85-5999	Depreciation Expense	85,994	-	-	0.00%		
	<b>DEPRECIATION EXPENSE</b>	85,994	-	-	0.00%	-	-
<b>TOTAL EXPENDITURES</b>		637,493	650,479	407,515	62.65%	531,486	764,683
<b>FUND BALANCE INCREASE (DECREASE)</b>		569,857	77,021	205,004		239,567	9,607
207-00-2950	Fund Balance	65,190			Projected	304,757	314,364
					TABOR 3% Reserve Requirement		22,940

PARK FUND		12/31/2017	100%	11/30/2018	2018	2018	Proposed
		ACTUAL	2018 BGT	ACTUAL	% BUDGET	PROJECTED	2019
<b>REVENUES</b>							
<b>TAX REVENUE</b>							
210-01-3130	Sales Tax	478,712	450,000	440,134	97.81%	443,000	500,000
210-01-3140	Use Tax Building Materials	254,818	222,750	181,168	81.33%	228,095	251,163
210-01-3315	Motor Vehicle Use Tax	114,049	100,000	123,984	123.98%	130,000	133,984
210-01-3700	Open Space Sales Tax	238,479	230,000	205,891	89.52%	225,000	230,000
	<b>TAX REVENUE</b>	<b>1,086,058</b>	<b>1,002,750</b>	<b>951,178</b>	<b>94.86%</b>	<b>1,026,095</b>	<b>1,115,147</b>
<b>BUILDING PERMITS</b>							
210-02-3381	Trail Impact Fee	91,350	90,000	63,450	70.50%	70,650	106,200
210-02-3620	BP Park Impact Fee	194,100	180,000	124,500	69.17%	141,300	212,400
	<b>BUILDING PERMITS</b>	<b>285,450</b>	<b>270,000</b>	<b>187,950</b>	<b>69.61%</b>	<b>211,950</b>	<b>318,600</b>
<b>RECREATION PROGRAM FEES</b>							
210-05-3174	Field Rentals	1,254	1,200	8,263	688.58%	8,263	1,200
210-05-3175	Recreation Fees	84,594	127,115	83,919	66.02%	85,000	85,000
210-05-3177	Batting Cages Fees/Sales	2,268	4,500	2,908	64.62%	2,908	3,000
	<b>RECREATION PROGRAM FEES</b>	<b>88,116</b>	<b>132,815</b>	<b>95,090</b>	<b>71.60%</b>	<b>96,171</b>	<b>89,200</b>
<b>MISCELLANEOUS REVENUE</b>							
210-08-3610	Investment Earnings	3,475	3,000	5,059	168.62%	5,500	3,800
	<b>MISCELLANEOUS REVENUE</b>	<b>3,475</b>	<b>3,000</b>	<b>5,095</b>	<b>169.83%</b>	<b>5,500</b>	<b>3,800</b>
<b>TRANSFERS</b>							
210-09-3800	Transfer-In From Cons. Trust	-	100,000	-	0.00%	-	200,000
	<b>TRANSFERS</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>200,000</b>
<b>TOTAL REVENUES</b>		<b>1,463,100</b>	<b>1,508,565</b>	<b>1,239,312</b>	<b>82.15%</b>	<b>1,339,716</b>	<b>1,726,747</b>

PARK FUND		12/31/2017	100%	11/30/2018	2018	2018	Proposed
		ACTUAL	2018 BGT	ACTUAL	% BUDGET	PROJECTED	2019
<b>EXPENDITURES</b>							
<b>ADMINISTRATIVE</b>							
210-15-5100	Wages & Salaries	43,307	36,757	35,035	95.32%	44,000	55,450
210-15-5101	Seasonals						56,544
210-15-5102	Benefits	10,552	11,762	8,947	76.07%	9,480	19,408
210-15-5214	Office Supplies	2,945	2,800	1,561	55.76%	2,800	2,800
210-15-5226	Executive Search	2,381	1,100	1,426	0.00%	5,000	1,100
210-15-5311	Postage	25	100	-	0.00%	50	100
210-15-5329	HOA Fees	360	360	360	100.00%	360	360
210-15-5335	Dues & Subscriptions	577	600	627	104.43%	650	600
210-15-5345	Telephone Services	3,937	3,400	7,905	232.51%	8,400	3,400
210-15-5353	Audit Fee	3,217	2,500	946	37.85%	2,500	3,200
210-15-5363	R&M Computer/Office Equip.	300	350	89	25.50%	300	350
210-15-5380	Travel & Training	448	1,000	1,145	114.55%	1,200	1,000
210-15-5382	Network Administration	398	400	323	80.63%	400	400
210-15-5384	Internet Service	1,581	1,300	847	65.15%	1,300	1,300
210-15-5386	E-Mail Services	840	1,000	1,015	101.50%	1,100	1,000
210-15-5495	Miscellaneous	110	200	40	20.00%	100	200
210-15-5510	Insurance & Bonds	11,951	13,650	16,054	117.61%	17,000	17,500
210-15-5562	County Clerk Fees	5,702	5,600	6,199	110.70%	6,500	5,600
210-15-5579	Software License/Support	2,279	5,000	225	4.51%	2,800	5,000
210-15-5947	Copier Expense	2,197	1,800	1,746	96.99%	1,800	1,800
	<b>ADMINISTRATIVE</b>	<b>93,107</b>	<b>89,679</b>	<b>84,490</b>	<b>94.21%</b>	<b>105,740</b>	<b>177,112</b>
<b>OPERATING</b>							
210-34-5100	Wages & Salaries	124,901	181,901	158,472	87.12%	181,901	305,301
210-34-5102	Benefits	37,302	58,208	44,887	77.12%	58,208	106,855
210-34-5221	Pond Chemicals	3,025	1,500	3,947	263.15%	4,000	5,000
210-34-5231	Fuel, Oil & Grease	1,400	2,000	4,281	214.05%	4,281	2,000
210-34-5233	R&M- Machinery & Equip. Parts	7,542	6,000	4,691	78.18%	6,000	6,000
210-34-5234	Irrig. Water Assessments	250	4,310	250	5.80%	4,310	4,310
210-34-5237	Irrig. Sys. Supplies/Repairs	5,951	10,000	4,401	44.01%	10,000	10,000
210-34-5239	Wells & Well Houses	5,329	5,000	1,746	34.92%	4,500	5,000
210-34-5241	Shop Supplies	2,107	2,500	4,145	165.81%	4,145	2,500
210-34-5244	Tires & Tubes	989	1,250	1,429	114.31%	2,000	1,250
210-34-5252	Tree Replacement & Trimming	9,315	10,000	405	4.05%	405	10,000
210-34-5253	Tree Spraying	-	10,000	18,989	189.89%	18,989	20,000
210-34-5254	Parks Playground & General R&M	11,344	20,000	2,676	13.38%	7,000	20,000
210-34-5256	Splash Pad Chemicals	-	7,000	2,778	39.68%	3,000	7,000
210-34-5341	Irrigation Electricity	8,678	12,000	8,334	69.45%	11,000	12,000
210-34-5342	Water	19,897	22,500	1,013	4.50%	18,000	22,500
210-34-5343	Sewer	795	750	124	16.50%	650	750
210-34-5344	Natural Gas	537	750	366	48.85%	500	750
210-34-5346	Storm Drainage	3,006	3,000	509	16.96%	3,000	3,000
210-34-5356	Professional Services				0.00%		7,200
210-34-5365	Toilet Rental	8,580	11,500	11,701	101.75%	11,701	11,500
210-34-5366	Services - Parks & Lawn Care	55,087	55,000	60,206	109.47%	60,206	55,000
210-34-5370	Safety Workwear Allowance	355	400	360	90.00%	400	800
210-34-5371	Cell Phone/Accessories	76	-	187	0.00%	200	100
210-34-5372	Uniforms	2,136	1,800	2,350	130.56%	2,600	1,800
210-34-5380	Travel & Training	1,138	1,000	2,230	223.00%	2,500	2,000
210-34-5397	Weed Control	796	-	197	0.00%	200	200

<b>PARK FUND</b>		<b>12/31/2017</b>	<b>100%</b>	<b>11/30/2018</b>	<b>2018</b>	<b>2018</b>	<b>Proposed</b>
		<b>ACTUAL</b>	<b>2018 BGT</b>	<b>ACTUAL</b>	<b>% BUDGET</b>	<b>PROJECTED</b>	<b>2019</b>
210-34-5420	Small Parks Equipment	180	1,500	40	2.67%	1,500	1,500
210-34-5422	Small Tools	832	1,500	226	15.07%	1,500	4,500
210-34-5423	Sand, Gravel, Mulch	6,413	12,000	-	0.00%	12,000	12,000
210-34-5495	Miscellaneous	505	500	341	68.21%	350	500
210-34-5533	Equipment Rental	200	1,250	8,795	703.63%	9,000	1,250
210-34-5941	Safety & First Aid Kits	539	300	380	126.56%	380	500
	<b>OPERATING</b>	<b>319,204</b>	<b>445,419</b>	<b>350,455</b>	<b>78.68%</b>	<b>444,426</b>	<b>643,066</b>
<b>RECREATION</b>							
210-51-5100	Wages & Salaries	122,268	115,363	123,291	106.87%	134,499	116,421
210-51-5102	Benefits	31,663	36,916	32,100	86.96%	36,916	40,747
210-51-5125	Cheerleading Classes	-	1,250	2,052	0.00%	1,250	1,250
210-51-5130	Start Smart Baseball	-	1,200	615	0.00%	615	1,200
210-51-5131	Start Smart Basketball	-	1,800	434	0.00%	424	1,800
210-51-5132	Start Smart Flag Football	-	1,200	468	0.00%	468	1,200
210-51-5133	Start Smart Soccer	-	1,500	668	0.00%	668	1,500
210-51-5135	Youth Sports Apparel	-	6,940	6,639	0.00%	6,639	6,940
210-51-5140	Youth Soccer	5,782	19,780	10,600	53.59%	10,600	5,000
210-51-5141	Summer Soccer	1,815	4,520	1,631	36.09%	2,000	1,800
210-51-5142	Youth Football	3,831	9,540	8,585	89.99%	8,585	3,850
210-51-5144	Youth Baseball	8,104	15,259	14,706	96.38%	15,000	6,000
210-51-5145	Youth Softball	3,705	10,268	10,688	0.00%	10,688	3,500
210-51-5146	Youth Basketball	3,945	8,395	5,340	63.61%	5,340	3,575
210-51-5148	Youth Volleyball	3,076	6,685	4,667	69.81%	4,667	2,565
210-51-5149	Youth Tennis	227	3,550	642	18.09%	642	1,500
210-51-5150	Positive Coaching Alliance	-	1,300	1,250	0.00%	1,250	3,250
210-51-5158	Adult Kickball	-	-	-	0.00%	-	1,250
210-51-5159	Adult Soccer	-	3,840	-	0.00%	-	3,840
210-51-5160	Adult Dodgeball/Pickleball	-	350	400	114.29%	400	1,250
210-51-5161	Adult Tennis	-	1,250	103	0.00%	13	1,250
210-51-5162	Adult Softball	16,791	39,060	24,140	61.80%	24,140	5,000
210-51-5163	Adult Flag Football	-	3,400	-	0.00%	500	1,000
210-51-5164	Adult Volleyball	3,832	6,190	2,590	41.84%	3,000	2,240
210-51-5165	NCSO Referees Admin Fee	5,925	-	-	0.00%	6,000	10,470
210-51-5166	Instructor/Official Fees	-	-	-	-	-	36,395
210-51-5181	Rec. Prog. Supplies/Exp.	14,388	10,000	12,515	125.15%	12,515	10,000
210-51-5183	Batting Cages - Maint. & Oper.	1,331	7,500	6,879	91.73%	7,500	8,500
210-51-5185	Ball Field/Cage Electricity	17,184	10,000	14,820	148.20%	14,820	15,000
210-51-5186	Infield Mix	-	-	-	-	-	14,000
210-51-5190	Yoga Classes	45	800	2,700	0.00%	3,000	1,200
210-51-5191	Enrichment Classes	-	500	-	0.00%	-	500
210-51-5192	Strength Training Classes	26	500	1,550	0.00%	1,600	1,200
210-51-5380	Travel and Training	520	3,000	1,967	0.00%	2,000	3,500
	<b>RECREATION</b>	<b>244,456</b>	<b>331,856</b>	<b>292,043</b>	<b>88.00%</b>	<b>315,739</b>	<b>318,693</b>
<b>NON-DEPRECIABLE CAP.</b>							
210-70-5168	Computer Equip./Software (Rec)	726	2,500	-	0.00%	500	2,500
210-70-5775	Pump Renovation	-	5,000	-	0.00%	-	-
210-70-5779	PAB Items	7,988	174,500	12,073	6.92%	30,000	-
210-70-5790	GIS/Mapping	1,142	1,000	103	10.31%	500	-
210-70-5815	Lawn Equipment	-	-	2,458	0.00%	3,000	-
210-70-5823	Lawn Edger	1,635	-	-	0.00%	-	-

<b>PARK FUND</b>		<b>12/31/2017</b>	<b>100%</b>	<b>11/30/2018</b>	<b>2018</b>	<b>2018</b>	<b>Proposed</b>
		<b>ACTUAL</b>	<b>2018 BGT</b>	<b>ACTUAL</b>	<b>% BUDGET</b>	<b>PROJECTED</b>	<b>2019</b>
210-70-5825	Repair & Paint Gator Shed	1,025	-	-	0.00%	-	
210-70-5836	Laser Level Ballfields	-	4,600	2,904	0.00%	3,000	
210-70-5838	Field Prep. Equipment	-	1,000	-	0.00%		
210-70-5883	Replacement / New Equipment	-	-	79	0.00%	100	4,000
210-70-5891	Rec Office	-	7,000	6,511	0.00%	7,000	
210-70-5942	Windsor Ditch Pedest. Bridge	4,927	-	-	0.00%	3,432	
210-70-5948	Computer Equip./Software	1,096	3,000	941	31.35%	1,000	1,000
210-70-5949	Office Equipment	937	550	1,575	286.33%	1,575	
210-70-5967	Line Striper	-	6,319	3,636	0.00%	6,319	6,319
<b>NON-DEPRECIABLE CAP.</b>		<b>20,175</b>	<b>205,469</b>	<b>30,280</b>	<b>14.74%</b>	<b>56,426</b>	<b>13,819</b>
<b>CAPITAL OUTLAY</b>							
210-80-5779	PAB Items	24,290	-	13,456	0.00%	13,500	56,312
210-80-5815	Mower	-	-	10,399	0.00%	10,400	
210-80-5831	Park Equipment Replacement	-	5,000	-	0.00%	5,000	
210-80-5856	WCP - Completion	-	-	-	0.00%	700	
210-80-5884	Utility Vehicle/Groomer	11,425	-	-		11,425	
210-80-5922	Easement Acquisition	-	50,000	-	0.00%		50,000
210-80-5944	Trail Jefferson to Washington	12,115	500,000	4,518	0.00%	4,518	850,000
210-80-5950	Pave existing trails	33,340	50,000	33,904	67.81%	50,000	50,000
210-80-5969	Toro 5040 Field Prep Machine				0.00%		16,400
210-80-5970	Laser Blade				0.00%		18,000
210-80-5971	Mower 72"				0.00%		19,500
210-80-5972	Winnick Park Playground				0.00%		40,000
210-80-5973	WCP TOT - Lot						75,000
<b>CAPITAL OUTLAY</b>		<b>104,881</b>	<b>605,000</b>	<b>62,277</b>	<b>10.29%</b>	<b>95,543</b>	<b>1,175,212</b>
<b>DEBT SERVICE</b>							
210-90-5630	WCP - Principal	224,630	226,048	225,370	99.70%	226,048	225,881
210-90-5632	WCP - Interest	45,503	42,968	44,764	104.18%	42,968	43,579
<b>DEBT SERVICE</b>		<b>270,134</b>	<b>269,016</b>	<b>270,134</b>	<b>100.42%</b>	<b>269,016</b>	<b>269,460</b>
<b>TOTAL EXPENDITURES</b>		<b>1,051,956</b>	<b>1,946,439</b>	<b>1,089,678</b>	<b>55.98%</b>	<b>1,286,890</b>	<b>2,597,362</b>
<b>FUND BALANCE INCREASE (DECREASE)</b>		<b>411,143</b>	<b>(437,874)</b>	<b>149,634</b>		<b>52,826</b>	<b>(870,615)</b>
210-00-2950	<b>Fund Balance</b>	<b>1,620,856</b>			Projected	<b>1,673,682</b>	<b>803,067</b>
					TABOR 3% Reserve Requirement		<b>77,921</b>

CONSERVATION TRUST FUND		12/31/2017	100%	11/30/2018	2018	2018	Proposed
		ACTUAL	2018 BGT	ACTUAL	% BUDGET	PROJECTED	2019
<b>REVENUES</b>							
<b>MISCELLANEOUS REVENUE</b>							
209-08-3610	Investment Earnings	430	350	554	158.25%	475	400
209-08-3701	Lottery Receipts	75,930	70,000	61,712	88.16%	72,000	80,000
<b>MISCELLANEOUS REVENUE</b>		76,359	70,350	62,266	88.51%	72,475	80,400
<b>TOTAL REVENUES</b>		76,359	70,350	62,266	88.51%	72,475	80,400
<b>EXPENDITURES</b>							
<b>TRANSFERS-OUT</b>							
209-56-5210	Park Fund Transfer	-	100,000	-	0.00%	-	200,000
<b>TRANSFERS-OUT</b>		-	100,000	-	0.00%	-	200,000
<b>TOTAL EXPENDITURES</b>		-	100,000	-	0.00%	-	200,000
<b>FUND BALANCE INCREASE (DECREASE)</b>		76,359	70,350	62,266		72,475	(119,600)
209-00-2950	Fund Balance	474,058			Projected	546,533	426,933
					TABOR 3% Reserve Requirement		6,000

LIBRARY TRUST FUND		12/31/2017	100%	11/30/2018	2018	2018	Proposed
		ACTUAL	2018 BGT	ACTUAL	% BUDGET	PROJECTED	2019
<b>REVENUES</b>							
<b>BUILDING PERMITS</b>							
255-02-3372	Library Impact Fees	50,750	50,000	35,250	70.50%	35,000	50,000
	<b>BUILDING PERMITS</b>	50,750	50,000	35,250	70.50%	35,000	50,000
<b>MISCELLANEOUS REVENUE</b>							
255-08-3369	Lib. Spec. Contrib./Grants	-	-	4,500	0.00%	4,500	-
	<b>MISCELLANEOUS REVENUE</b>	-	-	4,500	0.00%	4,500	-
<b>TOTAL REVENUES</b>		50,750	50,000	39,750	79.50%	39,500	50,000
<b>EXPENDITURES</b>							
<b>LIBRARY EXPENDITURES</b>							
255-55-5369	Lib. Spec. Contrib./Grants	-	-	4,478	0.00%	4,500	-
	<b>LIBRARY EXPENDITURES</b>	-	-	4,478	0.00%	4,500	-
<b>TRANSFERS-OUT</b>							
255-56-5739	Transfer To General Fund	14,875	17,000		0.00%	11,900	17,000
	<b>TRANSFERS-OUT</b>	14,875	17,000	-	0.00%	11,900	17,000
<b>TOTAL EXPENDITURES</b>		14,875	17,000	4,478	26.34%	16,400	17,000
<b>FUND BALANCE INCREASE (DECREASE)</b>		35,875	33,000	35,272		23,100	33,000
255-00-2950	<b>Fund Balance</b>	359,483			Projected	382,583	415,583
					TABOR 3% Reserve Requirement		510

## TOWN OF WELLINGTON DEBT SERVICE

Loan Description	Balance 12/31/18	Principal 2019	Interest 2019	Balance 12/31/19
<b><u>Park Fund</u></b>				
2014 First National Bank Loan 2.31%, Final Payment 12/2025 Payee: First National Bank 10 year loan	<b>1,738,059</b>	<b>225,881</b>	<b>43,579</b>	<b>1,512,178</b>
<b><u>Water Fund</u></b>				
1982 Colorado Water Conservation Board Bond (General Obligation) 4.0%, Final Payment 12/2023 Payee: CWCB 40 year bond, funded by tax levy*	<b>256,397</b>	<b>45,518</b>	<b>12,075</b>	<b>210,879</b>
1984 General Obligation Water Bond 5.0%, Final Payment 12/2023 Payee: Berkadia 40 year bond, funded by tax levy*	<b>127,000</b>	<b>23,000</b>	<b>5,200</b>	<b>104,000</b>
2001 Colorado Water Resource & Power Development Authority Loan 2.0%, Final Payment 5/2022 Payee: US Bank 20 year loan	<b>237,916</b>	<b>64,645</b>	<b>8,877</b>	<b>173,271</b>
<b>Total Water Fund</b>	<b>621,313</b>	<b>133,163</b>	<b>26,152</b>	<b>488,150</b>
<b><u>Sewer Fund</u></b>				
2002 Colorado Water Resource & Power Development Authority Loan 3.71%, Final Payment 8/2022 Payee: US Bank 20 year loan refunded 2/21/2013	<b>1,235,008</b>	<b>287,085</b>	<b>74,896</b>	<b>947,923</b>
2014 Wastewater Revenue Bonds Variable Not to Exceed 4%, Final 8/2034 Payee: First National Capital 20 year bond	<b>2,090,000</b>	<b>105,000</b>	<b>69,458</b>	<b>1,985,000</b>
<b>Total Sewer Fund</b>	<b>3,325,008</b>	<b>392,085</b>	<b>144,353</b>	<b>2,932,923</b>
<b>TOTAL ALL DEBT</b>	<b>5,684,380</b>	<b>751,129</b>	<b>214,084</b>	<b>4,933,251</b>

**2018-2022 5-Year CIP**

**General Fund**

**Revenue Available for Capital Projects**

	<u>2018</u>	<u>2018 YTD</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Property Tax:	\$1,060,000	663,294	\$ 1,091,800	\$ 1,124,554	\$ 1,158,291	\$ 1,193,039	\$ 1,228,831
Sales Tax:	900,500	498,994	927,515	955,340	984,001	1,013,521	1,043,926
Building Material Use Tax:	452,250	261,310	542,700	313,572	651,240	651,240	670,777
Severance Taxes/Mineral Lease:	20,000	-	20,600	21,218	21,855	22,510	23,185
Franchise Fees:	166,700	104,773	171,701	176,852	182,158	187,622	193,251
Building Permits:	509,450	255,558	611,340	514,545	606,246	606,246	624,433
Business Licenses:	19,875	20,344	20,471	21,085	21,718	22,369	23,041
Land Use Fees:	78,500	80,543	94,200	96,652	113,040	113,040	116,431
Court Fines:	11,500	10,911	11,845	12,200	12,566	12,943	13,332
Misc. Other Revenues:	60,250	32,516	62,058	63,919	65,837	67,812	69,846
<b>Total Revenue:</b>	<b>\$3,279,025</b>	<b>\$1,928,243</b>	<b>\$3,554,230</b>	<b>\$3,299,938</b>	<b>\$3,816,950</b>	<b>\$3,890,343</b>	<b>\$4,007,053</b>
<b>Less Operating Costs:</b>	<b>\$3,195,307</b>	<b>\$1,519,898</b>	<b>3,313,533</b>	<b>3,436,134</b>	<b>3,563,271</b>	<b>3,695,112</b>	<b>3,831,831</b>
<b>Available for Capital Projects &amp; Debt:</b>	<b>\$83,718</b>	<b>\$408,346</b>	<b>\$240,696</b>	<b>-\$136,196</b>	<b>\$253,679</b>	<b>\$195,231</b>	<b>\$175,222</b>

		<b>Capital Expenditures</b>						
<b>Project</b>		<b>Budget 2018</b>	<b>2018 YTD</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Code</b>	<b>Equipment:</b>							
	Town Automobile	\$30,000						
	<b>Total</b>							
	<b>Capital Projects:</b>							
	<b>Project Cost</b>							
GF181	CDOT Building Upgrades *	\$28,000	\$28,000	\$200	\$27,800			
GF191	Comprehensive Plan Update	100,000			100,000			
GF201	Land Use Code Update	100,000			100,000			
	<b>Total Capital Equipment and Projects</b>	<b>\$58,000</b>	<b>\$200</b>	<b>\$127,800</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Available Funds</b>	<b>\$4,456,484</b>	<b>\$4,864,630</b>	<b>\$4,977,526</b>	<b>\$4,741,329</b>	<b>\$4,995,008</b>	<b>\$5,190,239</b>	<b>\$5,365,461</b>
	<b>Prior Year Available</b>	<b>\$4,430,766</b>						

\* Project carried forward from 2018

2019-2023 5-Year CIP

**Street Fund**  
**Revenue Available for Capital Projects**

	<u>Annual</u>	<u>2018 YTD</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Road Impact Fee:	\$340,250	\$294,008	\$ 408,300	\$ 489,960	\$ 494,860	\$ 588,883	\$ 588,883
Motor Vehicle Spec. Ownership:	70,000	41,438	72,100	74,263	76,491	78,786	81,149
Motor Vehicle Registration Tax:	27,000	14,622	27,810	28,644	29,504	30,389	31,300
Motor Vehicle Use Tax:	525,000	307,428	540,750	556,973	573,682	590,892	608,619
Highway Users Tax:	246,000	118,307	253,380	260,981	268,811	276,875	285,181
Investment earnings	1,250	3,328	1,288	1,326	1,407	1,449	1,493
Road & Bridge Tax:	32,000	15,884	32,960	33,949	36,016	37,097	38,210
<b>Total Revenue:</b>	<b>\$1,241,500</b>	<b>\$795,015</b>	<b>\$1,336,588</b>	<b>\$1,446,096</b>	<b>\$1,480,770</b>	<b>\$1,604,370</b>	<b>\$1,634,835</b>
Less Operating Costs:	\$725,346	\$275,138	\$747,106	\$780,015	\$808,875	\$838,804	\$869,839
<b>Available for Capital Projects &amp; Debt:</b>	<b>\$516,154</b>	<b>\$519,877</b>	<b>\$589,481</b>	<b>\$666,082</b>	<b>\$671,895</b>	<b>\$765,567</b>	<b>\$764,996</b>

**Capital Expenditures**

Project Code	Equipment:	Budget 2018	2018 YTD	2019	2020	2021	2022	2023
	Midrange Dump Truck			\$159,000				
	Street Sweeper					\$333,484		
	Vehicle Replacement Policy	\$30,000	\$25,365		\$30,000	\$31,800	\$33,708	\$35,730
	Snow Plow and Box Sander				\$25,000			
	<b>Total</b>							
	<b>Capital Projects:</b>	<b>Project Cost</b>						
SF181	Old Town Street Repairs	\$ 3,170,804	\$400,000	\$380,676	\$424,000	\$449,440	\$476,406	\$504,991
SF182	Newer Subdivision Seal Coat	534,947	120,000	56,428	63,600	67,416	71,461	75,749
SF191	Grant Street (1st to 4th) Reconstruction *	275,437		275,437				
SF201	I-25 Interchange at Cleveland 30% Design	1,000,000			500,000	500,000		
	<b>Total Capital Equipment and Projects</b>	<b>\$550,000</b>	<b>\$462,469</b>	<b>\$922,037</b>	<b>\$1,071,856</b>	<b>\$1,413,152</b>	<b>\$614,447</b>	<b>\$651,314</b>
	<b>Available Funds</b>	<b>\$638,780</b>	<b>\$696,188</b>	<b>\$363,632</b>	<b>(\$42,143)</b>	<b>(\$783,400)</b>	<b>(\$632,280)</b>	<b>(\$518,599)</b>
	<b>Prior Year Available</b>	<b>\$672,626</b>						

\* Project carried forward from 2018

2019-2023 5-Year CIP

**Water Fund**

**Revenue Available for Capital Expenditures**

	<u>Annual</u>	<u>2018 YTD</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Capital Investment Fees:</b>	\$3,900,000	\$1,564,625	\$ 4,680,000	\$ 3,939,000	\$ 4,641,000	\$ 3,939,000	\$ 3,939,000
<b>Water Sales:</b>	\$2,057,000	\$1,167,217	2,118,710	2,118,710	2,247,739	2,596,915	2,384,627
<b>Property Tax:</b>	\$87,043	\$54,557	85,793	85,593	86,593	87,343	86,293
<b>Interest and Miscellaneous:</b>	\$90,000	\$113,750	92,700	95,481	98,345	101,296	104,335
<b>Total Revenue:</b>	<b>\$6,134,043</b>	<b>\$2,900,149</b>	<b>\$6,977,203</b>	<b>\$6,238,784</b>	<b>\$7,073,678</b>	<b>\$6,724,554</b>	<b>\$6,514,254</b>
<b>Less Operating Costs:</b>	<u>\$2,452,239</u>	<u>\$898,572</u>	<u>2,542,972</u>	<u>2,637,061</u>	<u>2,734,633</u>	<u>2,835,814</u>	<u>2,940,739</u>
<b>Available for Capital Projects &amp; Debt:</b>	<b>\$3,681,804</b>	<b>\$2,001,577</b>	<b>\$4,438,093</b>	<b>\$3,608,473</b>	<b>\$4,347,566</b>	<b>\$3,899,364</b>	<b>\$3,588,129</b>

**Capital Expenditures**

<u>Project</u>		<u>2018</u>	<u>2018 YTD</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Code</b>	<b>Equipment:</b>							
	Leak Detection Equipment			\$ 43,000				
	On-line Process Equipment	\$ 15,000		15,750				
	Pontoon Boat	26,000	\$ 10,800					
	Vehicle Replacement Policy	30,000		31,500		\$ 34,729		\$ 38,288
	Bulk NaOH and Antiscalant			30,000				
	Membranes for Nano/RO			11,589	\$ 12,168	13,416		
	<b>Capital Projects:</b>		<b>Total</b>					
	<b>Water Treatment and Storage</b>		<b>Project Cost</b>					
WF181	Water Plant Expansion Design *	1,189,500	1,189,500	511,238				
WF182	Water Plant Expansion Construction and Construction Management	14,725,962		9,531,517	5,194,445			
WF183	Emergency Power for main water treatment plant	212,000	200,000	212,000				
WF184	WTP Tank Renovation *	50,000	50,000	14,850				
WF185	Disinfection byproduct rule compliance (Tank Aeration) *	106,000	100,000	106,000				
WF191	Back Up 2 MGD Pump	60,000		60,000				
WF186	Redundancy for pumps to water tower storage	50,000		50,000				
WF187	Wellhouse Improvements (Nano/RO and Irrigation) *	430,000	130,000	300,000				
WF188	Nano Plant Expansion *	357,590	357,590	302,857	54,733			
	<b>Distribution</b>							
WF189	Clearwell High Service Pump Upgrade	50,440		25,000	25,440			
WF1810	Old Town Water Main Replacements with Street Projects	450,967		80,000	84,800	89,888	95,281	100,998
WF201	Bulk Water Dispenser *	55,000	40,000		55,000			
WF192	Water Efficiency Study *	53,000	50,000	53,000				
WF193	Water Rate Study *	15,900	15,000	15,900				
WF1811	Grant Avenue - 1st to 4th *	260,465	300,000	15,155	245,310			
	<b>Water Purchases</b>							
WD18	Water Source Development	66,619,200	309,600	309,600	6,000,000	6,000,000	6,000,000	6,000,000
	<b>Total Capital Equipment and Projects</b>	<b>2,812,690</b>	<b>1,164,500</b>	<b>16,865,299</b>	<b>11,371,853</b>	<b>6,138,032</b>	<b>6,095,281</b>	<b>6,139,287</b>
	Debt Payment	\$160,565	\$36,700	\$159,315	\$159,115	\$160,115	\$124,104	\$86,293
	Debt Payment on \$12M Principal for WTP				365,437	730,934	730,934	730,934
	Water Plant Financing			6,805,555	5,194,445			
	Raw Water Purchase Financing							
		<b>\$18,088,784</b>	<b>\$18,889,162</b>	<b>\$13,108,196</b>	<b>\$10,014,709</b>	<b>\$7,333,193</b>	<b>\$4,282,238</b>	<b>\$913,853</b>
	<b>Prior Year Available</b>		<b>\$17,380,235</b>					

\* Project carried forward from 2018

**2019-2023 5-Year CIP**

**Sewer Fund**

**Revenue Available for Capital Expenditures**

	<u>Annual</u>	<u>2018 YTD</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Tap Fees:	\$1,500,000	\$457,500	\$ 1,800,000	1,515,000	1,785,000	1,515,000	1,515,000
User Fees:	\$1,400,000	\$759,278	1,680,000	1,414,000	1,666,000	1,414,000	1,414,000
Investment Earnings	35,000	44,185	36,050	37,132	38,245	39,393	40,575
<b>Total Revenue:</b>	<b>\$2,935,000</b>	<b>\$1,260,963</b>	<b>\$3,516,050</b>	<b>\$2,966,132</b>	<b>\$3,489,245</b>	<b>\$2,968,393</b>	<b>\$2,969,575</b>
Less Operating Costs:	\$850,314	\$407,639	\$884,327	\$919,700	\$956,488	\$994,747	\$1,034,537
<b>Available for Capital Projects &amp; Debt:</b>	<b>\$2,084,686</b>	<b>\$853,324</b>	<b>\$2,631,723</b>	<b>\$2,046,432</b>	<b>\$2,532,758</b>	<b>\$1,973,646</b>	<b>\$1,935,038</b>

**Capital Expenditures**

<u>Project</u>		<u>Budget 2018</u>	<u>2018 YTD</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Code</b>								
<b>Equipment:</b>								
Vehicle Replacement Policy					\$33,075		\$36,465	
Wet Well Pump				\$10,000				
Vacuum Truck						540,000		
Collection - Camera Equipment		\$45,000		\$125,000				
<b>Capital Projects:</b>	<b>Total</b>							
<b>Wastewater Treatment Plant</b>	<b>Project Cost</b>							
WWF191 WWTP Masterplan	\$190,000			\$190,000				
WWF192 WWTP Blower/Digester Improvement Project	173,500			\$173,500				
WWF231 WWTP UV Disinfection Replacement Project	226,967							\$226,967
WWF211 WWTP Shop Building Expansion Project	142,922					\$142,922		
WWF181 WWTP Pumps	105,756	\$14,000	\$3,082	\$15,730	\$16,674	\$17,675	\$18,735	\$19,859
WWF182 WWTP Concrete Sidewalks	38,890	28,135	10,755					
WWF183 WWTP Clarifyer Upgrades *	350,000	200,000		350,000				
WWF184 WWTP Biosolids Storage	35,000			35,000				
WWF185 WWTP Driveway Paving *	133,900	65,000		68,900				
WWF186 WWTP Effluent Irrigation System and Landscaping *	36,000	8,000		28,000				
<b>Collection</b>								
WWF187 Sewer Rehab Roosevelt Grant Street *	\$48,255	40,000		48,255				
WWF188 Sewer Line Rehabilitation/Replacement	874,923	50,000			200,000	212,000	224,720	238,203
	<b>Total Capital Equipment and Projects</b>	<b>\$450,135</b>	<b>\$13,837</b>	<b>\$1,044,385</b>	<b>\$249,749</b>	<b>\$912,597</b>	<b>\$279,920</b>	<b>\$485,029</b>
	Debt Payment	\$505,432	\$312,602	\$536,439	\$536,439	\$534,286	\$527,887	\$177,885
	<b>Available Funds</b>	<b>\$8,965,168</b>	<b>\$9,492,053</b>	<b>\$10,542,952</b>	<b>\$11,803,196</b>	<b>\$12,889,071</b>	<b>\$14,054,909</b>	<b>\$15,327,033</b>
	<b>Prior Year Available</b>	<b>\$7,836,049</b>						

\* Project carried forward from 2018



**2019-2023 5-Year CIP**

**Park Fund**

**Revenue Available for Capital Expenditures**

	<u>Current Year</u>	<u>2018 YTD</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Sales Tax:	\$450,000	\$249,497	\$ 463,500	\$ 477,405	\$ 491,727	\$ 506,479	\$ 570,047
Use Tax on Construction Materials:	\$222,750	\$89,754	267,300	224,978	265,073	224,978	224,978
Motor Vehicle Use Tax	\$100,000	\$61,633	103,000	112,360	119,102	112,551	138,071
Park Impact Fee:	\$180,000	\$61,700	216,000	181,800	214,200	181,800	181,800
Trails Impact Fee:	\$90,000	\$33,300	108,000	90,900	107,100	90,900	90,900
Open Space Sales Tax:	\$230,000	\$116,108	236,900	244,007	251,327	258,867	291,357
Recreation Fees/Sales:	\$132,815	\$58,096	136,799	140,903	145,131	149,484	153,969
Investment Earnings	\$3,000	\$3,331	3,090	3,183	3,278	3,377	3,478
<b>Total Revenue:</b>	<b>\$1,408,565</b>	<b>\$673,418</b>	<b>\$1,531,499</b>	<b>\$1,472,353</b>	<b>\$1,593,659</b>	<b>\$1,525,059</b>	<b>\$1,651,122</b>
Less Operating Costs:	\$1,072,424	\$441,960	\$1,115,321	\$1,156,588	\$1,199,382	\$1,243,759	\$1,289,778
<b>Available for Capital Projects &amp; Debt:</b>	<b>\$336,141</b>	<b>\$231,458</b>	<b>\$416,178</b>	<b>\$315,765</b>	<b>\$394,277</b>	<b>\$281,300</b>	<b>\$361,344</b>

**Capital Expenditures**

Project Code	Equipment:	Budget 2018	2018 YTD	2019	2020	2021	2022	2023
	Toro 5040 Field Prep Machine			\$ 16,400				
	Vehicle Replacement					\$34,729		
	Laser Blade			28,000				
	Mower (72")			19,500				
	Park Equipment Replacement	\$5,000		10,000	\$10,500	\$11,025	\$11,576	\$12,155
	<b>Total</b>							
	<b>Capital Projects:</b>							
	<b>Project Cost</b>							
PF201	Parks Master Plan	75,000			75,000			
PF191	Winick Park Playground Resurfacing	40,000		40,000				
PF181	Trail Easement acquisition *	100,000	50,000	50,000	50,000			
PF182	Phase 1 Trail Construction Cleveland to Washington *	842,641	500,000	2,641	840,000			
PF202	Phase 2 Trail Construction Jefferson to Cleveland	960,000			960,000			
PF183	Pave Existing Soft Trails (though Wellvil and Knolls) *	55,690	50,000	5,690	50,000			
PF203	Pedestrian Access over Windsor Ditch	80,000			80,000			
	<b>PAB Items</b>							
PF204	Viewpointe Park Basketball Court Lighting	79,500			79,500			
PF192	WCP Ballfield Covers	35,254		29,600				
PF193	Library Park Ballfield Dugout Covers	35,254		26,712				
	Conservation Trust Fund		(\$100,000)	(\$200,000)	(\$200,000)			
	<b>Total Capital Equipment and Projects</b>	<b>505,000</b>	<b>8,331</b>	<b>910,212</b>	<b>1,055,000</b>	<b>45,754</b>	<b>11,576</b>	<b>12,155</b>
	Debt Payment	\$269,460	\$68,039	\$269,460	\$269,460	\$269,460	\$269,460	\$269,460
	Available Funds	\$1,182,023	\$1,337,112	\$573,619	(\$435,076)	(\$356,013)	(\$355,749)	(\$276,020)
	<b>Prior Year Available</b>	<b>\$1,620,342</b>						

\* Project carried forward from 2018

2019-2023 5-Year CIP

Town Hall

	<u>Budget</u>	<u>2018 YTD</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>After 2023</u>
<b>Capital Projects:</b>								
General Fund Acquisition								
General Fund Engineering	\$400,000			\$400,000				
General Fund Construction	\$3,000,000			\$1,000,000	\$2,000,000			
Street Fund Engineering								
Street Fund Construction Cul-de-Sac	\$175,000			\$175,000				
Water Fund Engineering								
Water Fund Construction Extend Water to Property	\$117,000			\$117,000				
Sewer Fund Engineering								
Sewer Fund Construction Extend Sewer to Property	\$63,000			\$68,000				
Storm Drainage Engineering								
Storm Drainage Construction Detention Pond								
<b>Total Yearly Town Hall</b>	<b>\$3,755,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,760,000</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Cost to Date</b>		<b>\$0</b>	<b>\$0</b>	<b>\$1,760,000</b>	<b>\$3,760,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**ORDINANCE 17 – 2018**

**AN ORDINANCE ADOPTING THE BUDGET FOR THE TOWN OF WELLINGTON, COLORADO FOR THE CALENDAR YEAR BEGINNING THE 1<sup>ST</sup> DAY OF JANUARY, 2019, AND ENDING THE LAST DAY OF DECEMBER, 2019, 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, 2019, and ending December 31, 2019, 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, 2018,

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

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

General Fund	<b>\$8,763,623</b>
Street Fund	<b>2,277,190</b>
Conservation Trust Fund	<b>626,933</b>
Water Fund	<b>23,606,530</b>
Sewer Fund	<b>10,726,358</b>
Storm Drainage Fund	<b>1,079,047</b>
Park Fund	<b>3,400,430</b>
Library Trust Fund	<b>432,583</b>
<b>TOTAL</b>	<b>\$ 50,912,694</b>

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

General Fund	<b>\$3,680,639</b>
Street Fund	<b>1,896,464</b>
Conservation Trust Fund	<b>200,000</b>
Water Fund	<b>20,601,201</b>
Sewer Fund	<b>2,807,724</b>
Storm Drainage Fund	<b>764,683</b>
Park Fund	<b>2,597,362</b>
Library Trust Fund	<b>17,000</b>
<b>TOTAL</b>	<b>\$32,565,073</b>

SECTION 3. That the budget for the Town of Wellington, Colorado for the calendar year beginning January 1, 2019 and ending December 31, 2019, 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 11<sup>TH</sup> DAY OF DECEMBER, 2018, AND ORDERED TO BECOME EFFECTIVE IMMEDIATELY UPON ADOPTION.

PUBLISHED IN FULL IN THE "Fort Collins Coloradoan" ON THE \_\_\_\_\_ DAY OF December, 2018.

\_\_\_\_\_  
Troy Hamman, Mayor

ATTEST:

\_\_\_\_\_  
Edward Cannon, Town Administrator/Town Clerk

**ORDINANCE 18- 2018**

**AN ORDINANCE LEVYING GENERAL PROPERTY TAXES FOR THE TAXABLE YEAR 2018 TO DEFRAY COSTS OF GOVERNMENT FOR THE TOWN OF WELLINGTON, COLORADO, FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2019, AND ENDING DECEMBER 31, 2019, 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, 2019, and ending December 31, 2019, in accordance with the Local Government Budget Law, on December 11th, 2018; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from the property tax is **\$1,118,779**; and

WHEREAS, the amount of money necessary to balance the budget for bonds and interest from the property tax is **\$85,793**; and

WHEREAS, the 2018 valuation for assessment for the Town of Wellington as certified by Larimer County Assessor is **\$89,941,206**; 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, 2018.

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, 2019 and ending December 31, 2019, 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 2018.

SECTION 2. That for the purposes of meeting all bonds and interest expenses of Wellington, Colorado, during the calendar year beginning January 1, 2019 and ending December 31, 2019, there is hereby levied a tax of **0.994** mills upon each dollar of the total assessed valuation of all taxable property within the Town of Wellington for the year 2018.

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 11th DAY OF DECEMBER, 2018, AND ORDERED TO BECOME EFFECTIVE IMMEDIATELY UPON ADOPTION.

PUBLISHED IN FULL IN THE "Fort Collins Coloradoan" ON THE \_\_\_\_\_ DAY OF  
December, 2018.

\_\_\_\_\_  
Troy Hamman, Mayor

ATTEST:

\_\_\_\_\_  
Edward Cannon, Town Administrator/Town Clerk

**ORDINANCE 19 - 2018**

**AN ORDINANCE APPROPRIATING SUMS OF MONEY TO DEFRAY EXPENSES AND LIABILITIES OF THE TOWN OF WELLINGTON, COLORADO FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2019 AND ENDING ON DECEMBER 31, 2019, 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 2018 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 20189calendar 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 2019; and

WHEREAS, the Board of Trustees is required by state law to adopt an annual appropriations ordinance prior to December 15, 2018,

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, 2019, and ending December 31, 2019:

General Fund	<b>\$3,680,639</b>
Street Fund	<b>\$1,896,464</b>
Conservation Trust Fund	<b>\$200,000</b>
Water Fund	<b>\$23,601,201</b>
Sewer Fund	<b>\$2,807,724</b>
Storm Drainage Fund	<b>\$764,683</b>
Park Fund	<b>\$2,597,362</b>
Library Trust Fund	<b><u>\$17,000</u></b>
<b>TOTAL</b>	<b>\$32,565,073</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 11th DAY OF DECEMBER, 2018, AND ORDERED TO BECOME EFFECTIVE IMMEDIATELY UPON ADOPTION.

PUBLISHED IN FULL IN THE "Fort Collins Coloradoan" ON THE \_\_\_\_\_ DAY of December, 2018.

ATTEST:

\_\_\_\_\_  
Troy Hamman, Mayor

\_\_\_\_\_  
Edward Cannon, Town Administrator/ Town Clerk

**CERTIFICATION OF TAX LEVIES**

December 11, 2018

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

Dear Commissioners:

**For the year 2019 Budget:**

The Board of Trustees of the Town of Wellington hereby certifies a total levy of:	<b>13.393</b>
To be extended by you upon the total 2017 assessed valuation of :	<b>\$89,941,206.00</b>
To Produce Revenue of:	<b>\$1,204,583.00</b>

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	\$1,118,779.00
2. Tax Credits	0.000	\$0.00
3. Refunds/Abatements	0.000	\$0.00
<b>SUBTOTAL</b>	12.439	\$1,118,779.00
4. General Obligation Bonds	0.954	\$85,804.00
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>13.393</b>	<b>\$1,204,583.00</b>

Contact Person: Pete Brandjord - Phone #: 970-568-3381

Signed  Title: Town Administrator  
 Ed Cannon

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

## CERTIFICATION OF VALUATION BY LARIMER COUNTY ASSESSOR

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

IN LARIMER COUNTY ON 11/26/2018

New Entity: No

### 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 2018 IN LARIMER COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$85,193,587
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$89,941,206
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$89,941,206
5. NEW CONSTRUCTION: **	\$5,467,999
6. INCREASED PRODUCTION OF PRODUCING MINES: #	\$0
7. ANNEXATIONS/INCLUSIONS:	\$21,202
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 COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1))(a) C.R.S.):	\$0.07
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.):	\$993.70

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

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

# Jurisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.

## Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

### USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b), C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2018 IN LARIMER COUNTY, COLORADO ON AUGUST 25, 2018

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$1,002,281,700
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: †	\$72,247,189
3. ANNEXATIONS/INCLUSIONS:	\$200,900
4. INCREASED MINING PRODUCTION: %	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$0
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/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$194,300

@ 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 Board of County Commissioners NO LATER THAN DECEMBER 15, 2018

Data Date: 11/26/2018