

NOTICE OF AGENDA

Notice is hereby given that the City Council of the City of Wellington will hold a regular City Council Meeting on Wednesday, June 24, 2020 at the Wellington City Hall, located at 150 West Main Street, Wellington, Utah. Meeting shall begin promptly at 5:00 pm and the agenda shall be as follows:

1. Work Session
 - a. FY 2020 Budget – Final Budget
 - b. Police Department
 - c. Fire Department
 - d. Sunrise Engineering
2. Adjourn

Posted this 23rd day of June 2020

-s Glenna Nelson

City Recorder



In compliance with the Americans with Disabilities Act, persons needing auxiliary services for this meeting should call Glenna 435-637-5213 at least 24 hours prior to the meeting. A copy of this notice was emailed to the ETVNews, a newspaper of general circulation within Carbon County, and to Radio Station KOAL/KARB.

Wellington City – Sewer Project Update

June 24, 2020

1. Introductions and Project Team
2. Congrats on Getting Funding Authorized!!!
 - a. Self Participation - \$49,090
 - b. WQB – Design Advance (Grant) - \$350,000
 - c. CIB
 - i. Grant - \$1,000,000
 - ii. Loan - \$1,000,000 (30 years, 1%)
 - d. RD
 - i. Grant - \$1,400,000 (includes \$30k SEARCH Grant)
 - ii. Loan - \$3,000,000 (40 years, 1.875%)
 - e. Total Project - \$6,799,090
3. Administrative Items
 - a. City Project Representation/Committee
 - i. Recommendation – Kory, Mayor, Glenna, One or Two Designated Council Members
 - ii. Act as the “steering committee” for project
 1. Project meetings, scope and approach decisions, approval on “in-scope” decision items
 - b. Preparation for Pay Request Process
 - i. Sunrise will compile pay request packets and review them with Mayor Powell or designated individual
 - ii. Action required from City will be to sign packets and include copies of checks for invoices and reimbursable expenses
 - iii. Packet will be submitted to funding agencies, who will then authorize disbursement from project escrow or direct funds transfer into City’s account
 - iv. Upon receipt of funds in account, City will release actual checks to entities
 - v. Discuss if council needs to authorize Mayor and Glenna to process pay requests as they are submitted, or if that is already authorized by approval of the project.
4. Next Steps
 - a. Topographic survey of existing system & field work to collect DIPs (July-Aug)
 - b. Kickoff meeting with City project committee to review proposed scope of project and discuss overall objectives. (Target August)
 - i. Review draft design criteria report
 - c. Preliminary Design ~ October
 - d. Final Design ~Jan 2021
 - e. Permitting and Plan Review ~Jan-Feb 2021
 - f. Bid Phase ~ March 2021
 - g. Construction Phase ~ May – Dec 2021
 - h. Bid Phase ~ February 2021 – March 2021
 - i. Construction Phase ~May 2021 – December 2021

Wellington City Final Budget

Fiscal Year 2020

June 24, 2020

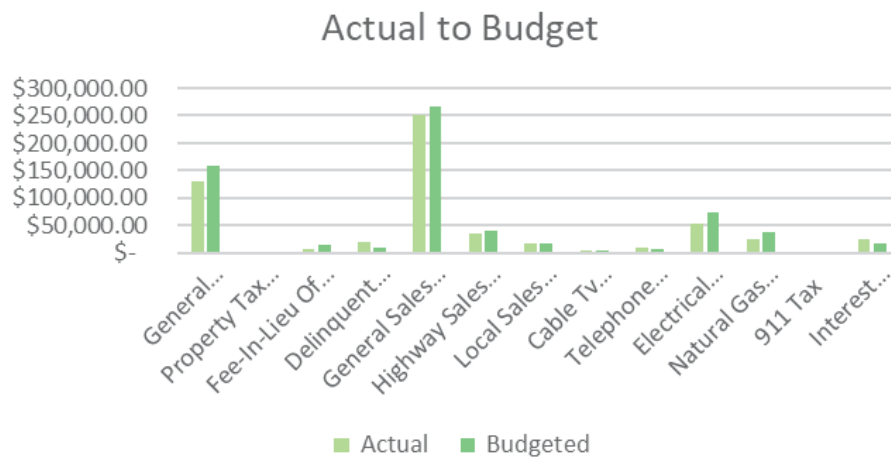


General Fund

Revenues

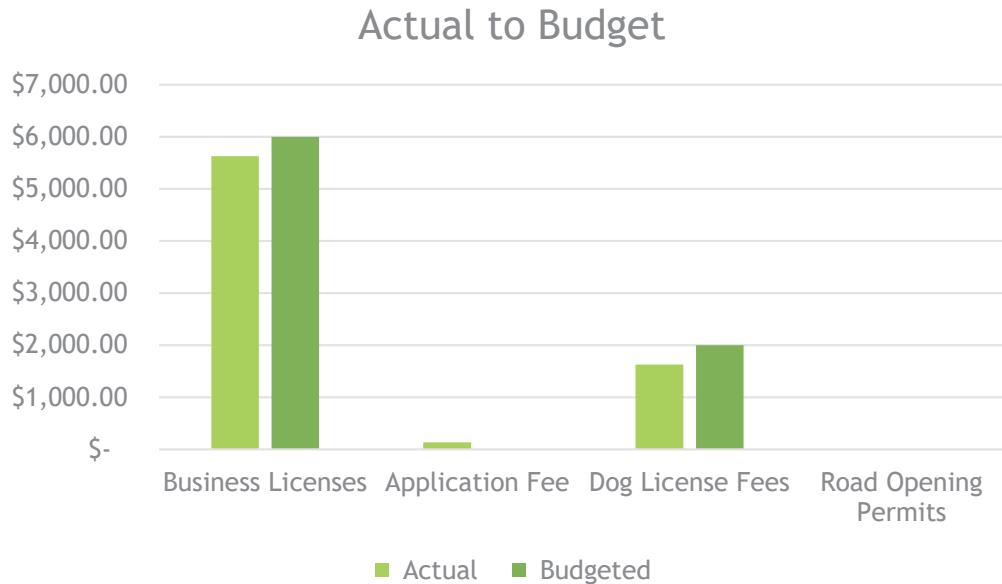


Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
Taxes					
10-31-100	GENERAL PROPERTY TAXES	\$ 131,674.00	\$ 158,020.00	\$ 143,108.00	\$ 131,675.00
10-31-150	FEE-IN-LIEU OF PERSONAL PROP.	\$ 7,575.00	\$ 16,000.00	\$ 30,903.00	\$ 10,000.00
10-31-200	DELINQUENT PROPERTY TAXES	\$ 20,342.00	\$ 9,000.00	\$ 12,102.00	\$ 22,500.00
10-31-300	GENERAL SALES TAXES	\$ 252,060.00	\$ 267,000.00	\$ 306,398.00	\$ 303,000.00
10-31-350	HIGHWAY SALES TAX	\$ 36,782.00	\$ 40,000.00	\$ 49,270.00	\$ 42,000.00
10-31-360	LOCAL SALES OPTION TAX	\$ 17,927.00	\$ 17,000.00	\$ 20,298.00	\$ 23,000.00
10-31-400	CABLE TV FRANCHISE TAX	\$ 4,002.00	\$ 5,500.00	\$ 5,707.00	\$ 5,500.00
10-31-410	TELEPHONE FRANCHISE TAX	\$ 10,420.00	\$ 8,500.00	\$ 11,470.00	\$ 13,500.00
10-31-420	ELECTRICAL FRANCHISE TAX	\$ 53,336.00	\$ 74,000.00	\$ 68,102.00	\$ 70,000.00
10-31-430	NATURAL GAS FRANCHISE TAX	\$ 25,592.00	\$ 37,000.00	\$ 29,407.00	\$ 31,000.00
10-31-500	INTEREST EARNED TAXES	\$ 25,040.00	\$ 18,000.00	\$ 28,187.00	\$ 26,000.00
Total		\$ 584,750.00	\$ 650,020.00	\$ 704,952.00	\$ 678,175.00



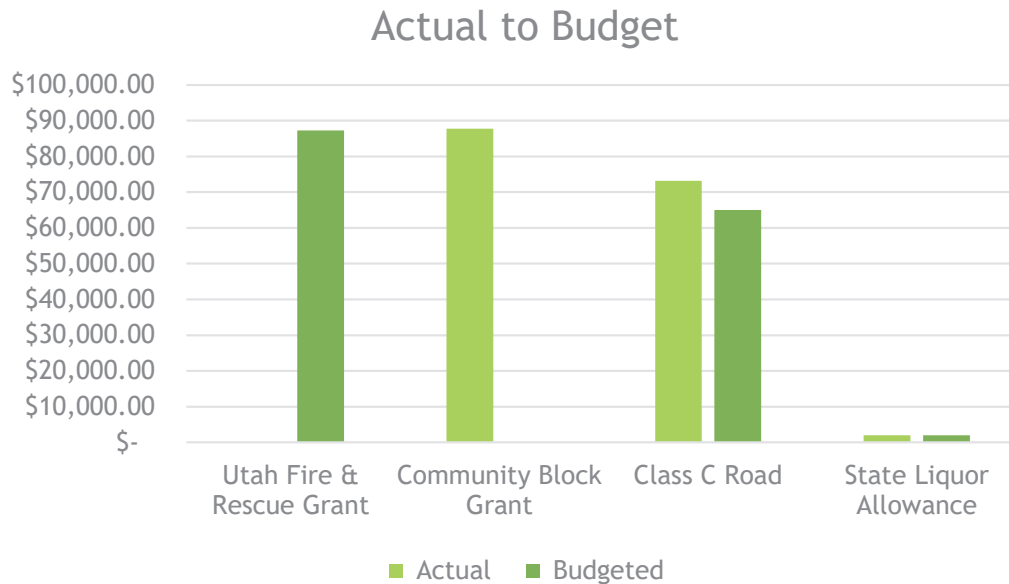
- Wellington City collected \$28,155 more in Tax Revenue than the original budgeted amount.
- General Property Taxes for 2019 were set at \$158,020. The collection rate was only 83.32%. This is the lowest collection rate during the prior five years.
- The Carbon County Treasurer is still collecting tax revenue for the final quarter for FY 2020. Based on prior collections, it is assumed that Wellington City will collect \$6k less than originally budgeted for in Fee-In-Lieu of Personal Property Taxes, but \$13.5k more in Delinquent Tax Revenue.
- Tax payments from the State take approximately two months to collect. Wellington City will receive the May Taxes in July and the June Taxes in August. Considering the current economic conditions, as well as prior collection rates, Wellington City can anticipate to see only minor increases in General Sales Tax, Highway Sales Tax, Local Option Sales Tax, and Telecommunication Taxes.
- Wellington City will collect less revenue from the electrical and natural gas tax.

Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
Licenses & Permits					
10-32-100	BUSINESS LICENSES	\$ 5,625.00	\$ 6,000.00	\$ 6,316.00	\$ 5,700.00
10-32-110	APPLICATION FEE	\$ 135.00	\$ -	\$ 105.00	\$ 135.00
10-32-250	DOG LICENSE FEES	\$ 1,632.00	\$ 2,000.00	\$ 1,863.00	\$ 1,625.00
10-32-260	ROAD OPENING PERMITS	\$ -	\$ -	\$ -	\$ -
Total		\$ 7,392.00	\$ 8,000.00	\$ 8,284.00	\$ 7,460.00



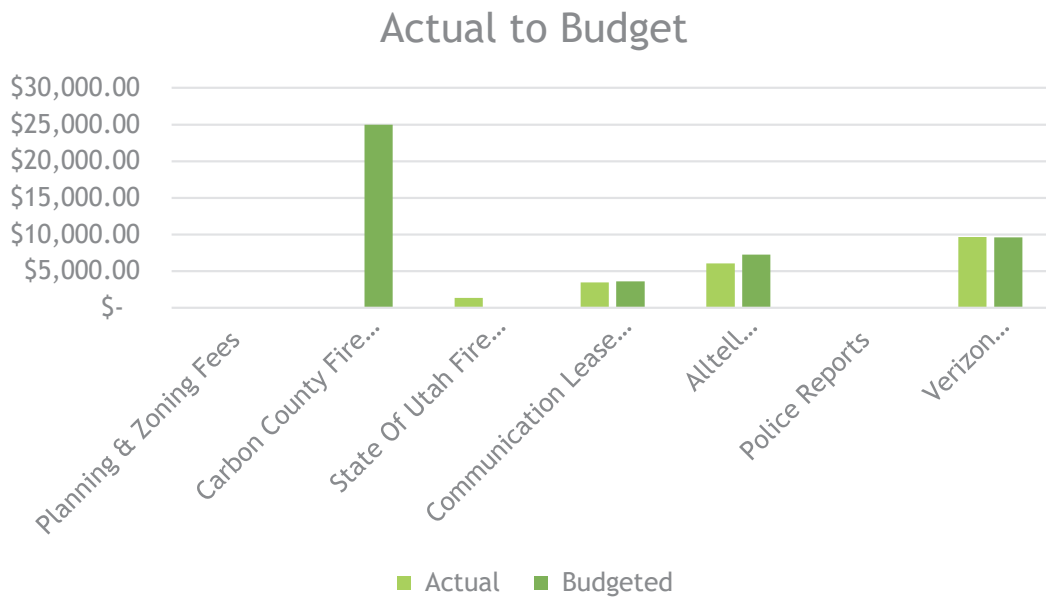
- Wellington City collects licensing fees for animals (dogs and chickens) and businesses. Overall Wellington City's collection rate for Licenses and Permits was 92%. During the past five years Wellington City has lost revenue from both Animal Licenses and Business Licenses. Wellington City has seen some businesses close during this time and these properties remain vacant. Additionally, Wellington City can no longer collect licensing fees from Home Occupations that are considered Exempt.
- In comparing the original budget to the actual fees collection Wellington City only collected \$300 less for Business Licensing Fees. During FY 2020, nine businesses submitted applications with Wellington City for a total of \$135. Of those eight businesses two are considered Exempt Home Occupations. The remaining seven applications were for regular businesses. Although all businesses were recommended by Planning and Zoning, and approved by Wellington City, only four are considered operational/active.
- Wellington City has seen a loss in dog license revenues and has implemented plans to remedy this loss. One such plan has been the Annual Virtual Dog Show. Following the dog show, Wellington City administrative office and the Police Department will audit the current list with prior years to verify that all residents are licensing their dogs.

Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
Intergovernmental Revenue					
10-33-120	UTAH FIRE & RESCUE GRANT	\$ -	\$ 87,300.00	\$ -	\$ -
10-33-121	LAW ENFORCEMENT BLOCK GRANT	\$ 87,792.00	\$ -	\$ -	\$ 87,792.00
10-33-122	COMMUNITY IMPACT FUND GRANTS	\$ -	\$ -	\$ -	\$ -
10-33-123	COPS GRANT	\$ -	\$ -	\$ 3,499.00	\$ -
10-33-560	CLASS C ROAD	\$ 73,149.00	\$ 65,000.00	\$ 90,343.00	\$ 77,000.00
10-33-561	INTEREST - CLASS C	\$ -	\$ -	\$ -	
10-33-580	STATE LIQUOR ALLOWANCE	\$ 2,001.00	\$ 2,000.00	\$ 1,741.00	\$ 2,000.00
Total		\$ 162,942.00	\$ 154,300.00	\$ 95,583.00	\$ 166,792.00



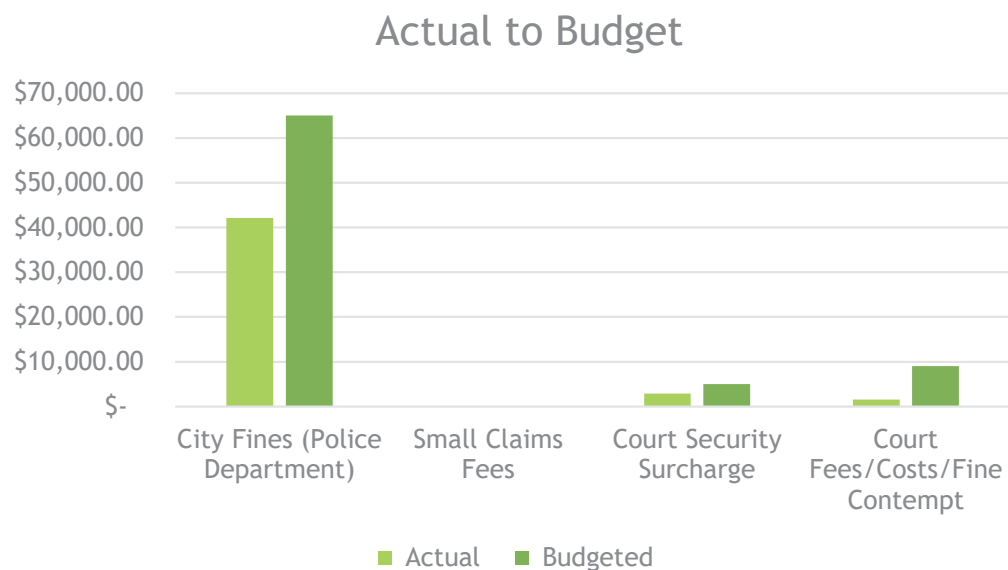
- Intergovernmental Revenues are typically funds collected from the Federal and State Governments via Grants or Contracts. These are always considered restricted funds.
- In July 2019, the Wellington City Fire Department was awarded \$87,792 from the Community Development Block Grant. These funds were used to purchase new SCBA Equipment.
- Wellington City also received revenue from the State for Class C Roads, and State Liquor Allowance/Driving Impaired. The latter revenue source is used to cover Police Officer's shifts to focus more on stopping impaired drivers in the community.

Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
Charges for Services					
10-34-701	PLANNING & ZONING FEES	\$ 75.00	\$ -	\$ 50.00	\$ 75.00
10-34-702	CARBON COUNTY FIRE PAYMENTS	\$ -	\$ 25,000.00	\$ 62,820.00	\$ 39,000.00
10-34-703	State of Utah Fire Payments	\$ 1,371.00	\$ -	\$ -	\$ 1,371.00
10-34-704	POLICE REIMBURSEMENT-ST OF UT	\$ -	\$ -	\$ -	
10-34-705	Hazmat Call Out	\$ -	\$ -	\$ -	
10-34-900	MISCELLANEOUS SERVICES	\$ -	\$ -	\$ -	
10-34-905	COMMUNICATION LEASE AGREEMENT	\$ 3,450.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00
10-34-910	ALLTELL COMMUNICATION TOWER	\$ 6,050.00	\$ 7,260.00	\$ 7,260.00	\$ 7,260.00
10-34-911	Police Reports	\$ 80.00	\$ -	\$ 160.00	\$ 80.00
10-34-912	Verizon Communication Tower	\$ 9,680.00	\$ 9,600.00	\$ -	\$ 10,560.00
10-34-913	Returned Check Fees	\$ -	\$ -	\$ 50.00	\$ -
10-34-914	Notary Service Fee	\$ -	\$ -	\$ -	\$ -
Total		\$ 20,706.00	\$ 45,460.00	\$ 73,940.00	\$ 61,946.00



- Wellington City will collect \$29,600 more in the charges for services than originally budgeted. This variance is attributed to the following:
 - Wellington City did not originally budget for the overage amount for the Interlocal Fire Contract. This is approximately \$14k than originally planned.
 - 670, LLC owes Wellington City \$14,080 for collecting Communication Lease Revenue from American Tower. This money will instead move to FY 2021 to cover the cost of Codifying and Moving Wellington City Codes/Ordinances to an online platform.

Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
Fines and Forfeitures					
10-35-100	CITY FINES (POLICE DEPARTMENT)	\$ 42,142.00	\$ 65,000.00	\$ 58,348.00	\$ 42,100.00
10-35-120	SMALL CLAIMS FEES	\$ 100.00	\$ -	\$ -	\$ 100.00
10-35-130	Court Security Surcharge	\$ 2,859.00	\$ 5,000.00	\$ 3,570.00	\$ 3,700.00
10-35-200	COURT FEES/COSTS/FINE CONTEMPT	\$ 1,566.00	\$ 9,000.00	\$ 6,033.00	\$ 1,575.00
Total		\$ 46,667.00	\$ 79,000.00	\$ 67,951.00	\$ 47,475.00



- Wellington City collected 30% less than the prior year for Fines and Forfeitures. This is 40% less than the original budgeted amount.
- As of June 12, 2020 Wellington City will have collected a total of \$81,870. If no other revenues are collected during the remaining 18 days of FY 2020, Wellington City will remit \$34,066 to the State Treasurer for Surcharge Fees. The amount Wellington City would retain is \$47,362.

Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
Miscellaneous Revenue					
10-36-137	HISTORY BOOK	\$ -	\$ -	\$ 340.00	\$ -
10-36-200	D.A.R.E	\$ -	\$ -	\$ -	\$ -
10-36-400	SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -
10-36-500	INSURANCE CLAIMS REIMBURSEMENT	\$ -	\$ -	\$ 2,802.00	\$ -
10-36-600	Court Restitution Payments	\$ -	\$ -	\$ -	\$ -
10-36-700	UNCLASSIFIED REVENUES	\$ 3,518.00	\$ -	\$ 5,908.00	\$ 3,518.00
10-36-710	POP MACHINE	\$ -	\$ -	\$ -	\$ -
10-36-730	COPIES	\$ 35.00	\$ -	\$ 68.00	\$ 35.00
10-36-740	FIRE DEPARTMENT FUND RAISER	\$ 4,143.00	\$ -	\$ 2,473.00	\$ 4,143.00
10-36-750	PARK DONATIONS	\$ -	\$ -	\$ -	\$ -
10-36-800	CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -
10-36-850	COMMUNITY FUNDRAISER DONATIONS	\$ -	\$ -	\$ -	\$ -
10-36-900	MISC. CASH OVER & SHORT	\$ (120.00)	\$ -	\$ (58.00)	\$ -
10-36-950	REVENUE - LEASE PROCEEDS	\$ -	\$ -	\$ -	\$ -
Total		\$ 7,576.00	\$ -	\$ 11,533.00	\$ 7,696.00

- Wellington City received very little during FY 2020 in Miscellaneous Revenue. The two major line items of this General Fund Revenue Classification are Unclassified Revenues and Fire Department Fundraiser.
- The Fire Department Fundraiser provided \$4,143 in additional revenue for the department. This event was held during the annual 2019 Pioneer Days Celebration.
- Wellington City received the following in Unclassified Revenues:
 - PEHP - Premium Refund \$3,319
 - IFA - 1992 Patrons' Equity \$23.99
 - GRAMA Request Fee \$150
 - Garnishment Processing Fee \$25

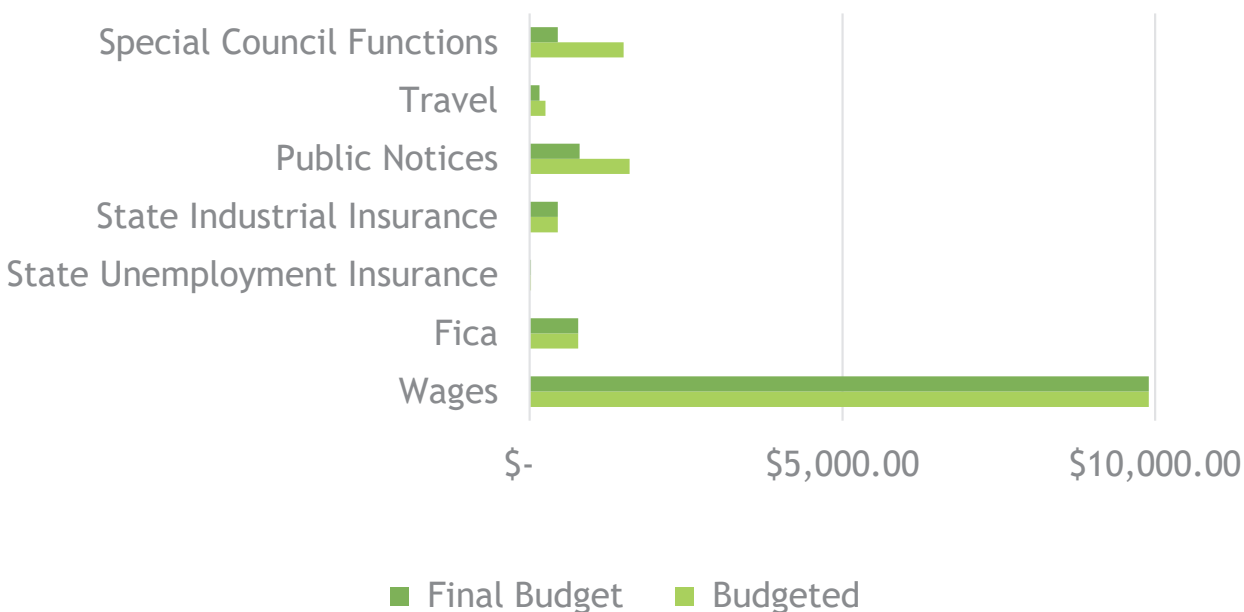
General Fund

Expenditures



Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
City Council					
10-41-110	WAGES	\$ 8,369.00	\$ 9,900.00	\$ 9,125.00	\$ 9,900.00
10-41-131	FICA	\$ 592.00	\$ 775.00	\$ 729.00	\$ 775.00
10-41-132	RETIREMENT	\$ -	\$ -	\$ -	\$ -
10-41-133	MEDICAL	\$ -	\$ -	\$ -	\$ -
10-41-134	STATE UNEMPLOYMENT INSURANCE	\$ 8.00	\$ 20.00	\$ 10.00	\$ 10.00
10-41-135	STATE INDUSTRIAL INSURANCE	\$ 248.00	\$ 450.00	\$ 344.00	\$ 350.00
10-41-137	DISABILITY	\$ -	\$ -	\$ -	\$ -
10-41-138	CELL PHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ -
10-41-140	COUNCIL REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ -
10-41-220	PUBLIC NOTICES	\$ 695.00	\$ 1,600.00	\$ 1,503.00	\$ 800.00
10-41-230	TRAVEL	\$ 155.00	\$ 255.00	\$ -	\$ 155.00
10-41-231	SPECIAL COUNCIL FUNCTIONS	\$ 445.00	\$ 1,500.00	\$ 2,198.00	\$ 450.00
Total		\$ 10,512.00	\$ 14,500.00	\$ 13,909.00	\$ 12,440.00

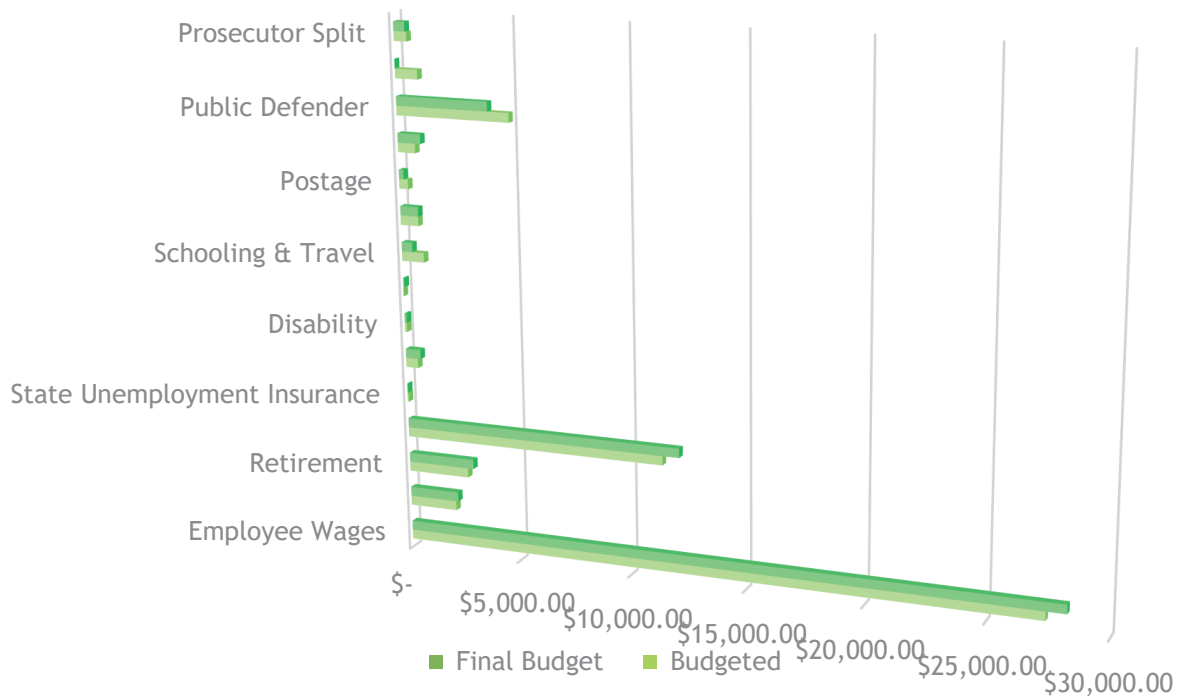
Original Budget Compared to Final Budget



- The City Council overall spent 14% less than the originally planned budget for FY 2020. There were very few purchases in Special Council Functions, and the Public Notice Fees were cut in half.

Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
City Court					
10-42-110	EMPLOYEE WAGES	\$ 23,876.00	\$ 27,400.00	\$ 26,790.00	\$ 28,250.00
10-42-131	FICA	\$ 1,829.00	\$ 2,100.00	\$ 2,110.00	\$ 2,200.00
10-42-132	RETIREMENT	\$ 2,419.00	\$ 2,700.00	\$ 2,728.00	\$ 2,950.00
10-42-133	MEDICAL	\$ 10,166.00	\$ 11,450.00	\$ 11,434.00	\$ 12,175.00
10-42-134	STATE UNEMPLOYMENT INSURANCE	\$ 24.00	\$ 50.00	\$ 28.00	\$ 30.00
10-42-135	STATE INDUSTRIAL INSURANCE	\$ 444.00	\$ 550.00	\$ 692.00	\$ 675.00
10-42-136	UNIFORM ALLOWANCE	\$ -	\$ -	\$ -	\$ -
10-42-137	DISABILITY	\$ 72.00	\$ 100.00	\$ 82.00	\$ 100.00
10-42-138	CELL PHONE ALLOWANCE	\$ 48.00	\$ -	\$ -	\$ 55.00
10-42-220	SCHOOLING & TRAVEL	\$ 478.00	\$ 1,000.00	\$ -	\$ 480.00
10-42-240	OFFICE SUPPLIES	\$ 809.00	\$ 800.00	\$ 1,512.00	\$ 810.00
10-42-243	POSTAGE	\$ 105.00	\$ 400.00	\$ 439.00	\$ 210.00
10-42-280	TELEPHONE	\$ 681.00	\$ 780.00	\$ 1,000.00	\$ 1,025.00
10-42-340	JURY DUTY WITNESS	\$ -	\$ -	\$ -	\$ -
10-42-341	PUBLIC DEFENDER	\$ 4,062.00	\$ 5,000.00	\$ 3,164.00	\$ 4,062.00
10-42-342	Court Security	\$ -	\$ 1,000.00	\$ -	\$ -
10-42-350	PROSECUTOR SPLIT	\$ 317.00	\$ 570.00	\$ 544.00	\$ 500.00
Total		\$ 45,330.00	\$ 53,900.00	\$ 50,523.00	\$ 53,522.00

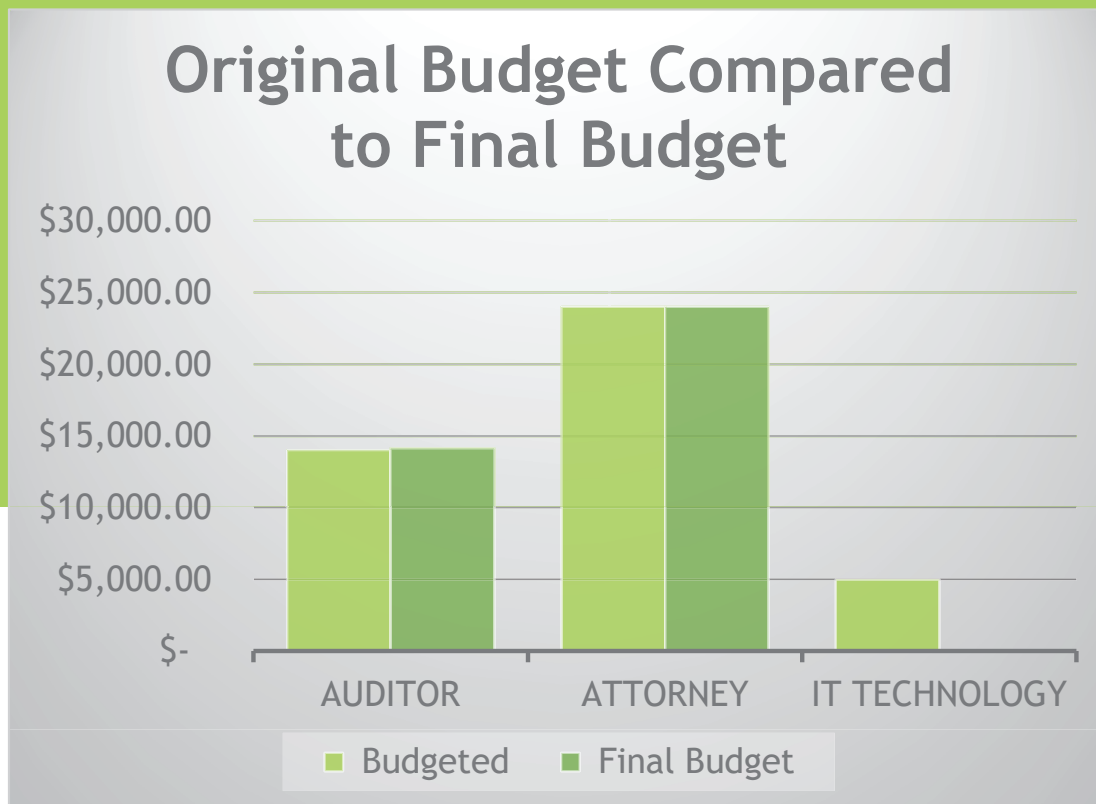
Original Budget Compared to Final Budget



- The City Court Final Budget and Original Budget only differ by 1%. Wellington City Court Fines and Forfeitures received were less than the operating expenses for the City Court for FY 2020.

General Fund – Non-Departmental Expenditures

- Wellington City did not spend any money during FY 2020 for IT Technology Support.

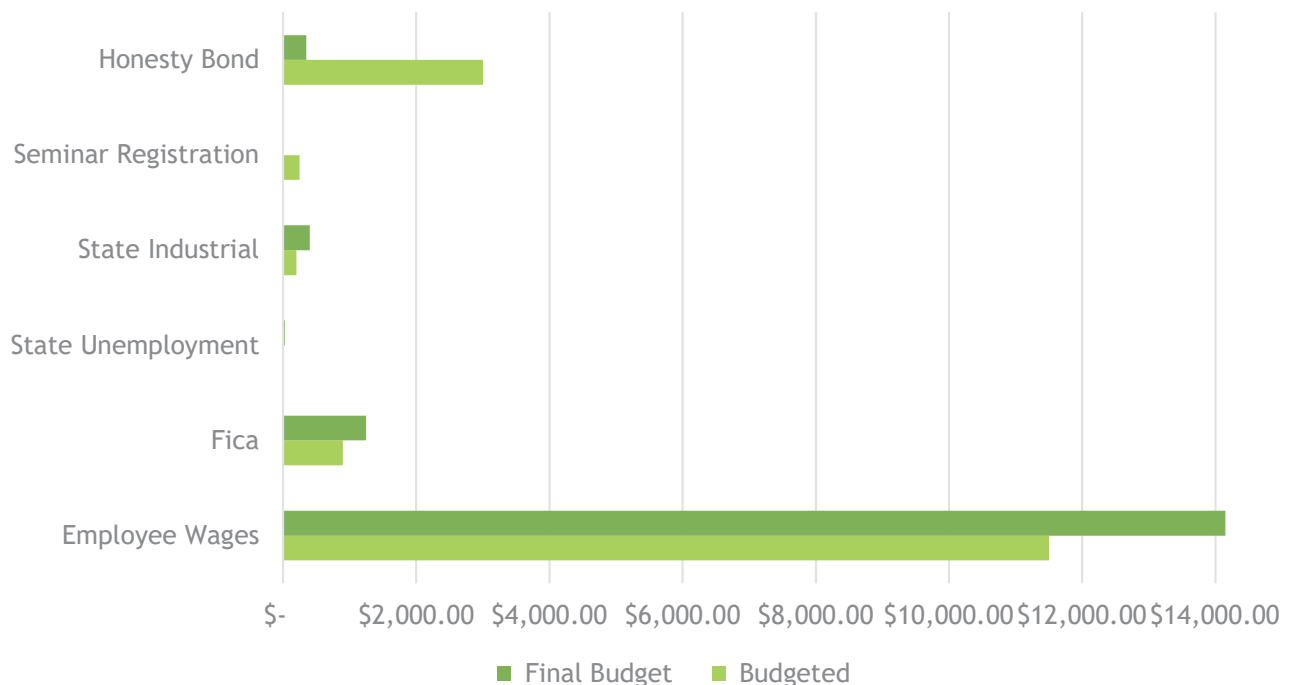


Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
Non Departmental					
10-43-310	AUDITOR	\$ 14,120.00	\$ 14,000.00	\$ 13,940.00	\$ 14,120.00
10-43-320	ATTORNEY	\$ 20,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00
10-43-350	IT Technology	\$ -	\$ 5,000.00	\$ 250.00	\$ -
Total		\$ 34,120.00	\$ 43,000.00	\$ 38,190.00	\$ 38,120.00

Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
Treasurer					
10-44-110	EMPLOYEE WAGES	\$ 12,692.00	\$ 11,500.00	\$ 312.00	\$ 14,150.00
10-44-131	FICA	\$ 970.00	\$ 900.00	\$ 24.00	\$ 1,250.00
10-44-134	STATE UNEMPLOYMENT	\$ 13.00	\$ 10.00	\$ -	\$ 25.00
10-44-135	STATE INDUSTRIAL	\$ (89.00)	\$ 200.00	\$ 1.00	\$ 400.00
10-44-230	SEMINAR REGISTRATION	\$ -	\$ 250.00	\$ -	\$ -
10-44-240	HONESTY BOND	\$ 350.00	\$ 3,000.00	\$ -	\$ 350.00
Total		\$ 13,936.00	\$ 15,860.00	\$ 337.00	\$ 16,175.00

- During FY 2020 the Administrative Assistant was paid 100% from the Treasurer Department. This will change in FY 2021. The original wages were also designed to come out of the Police Department Fund.
- The Honesty Bond for the City Treasurer was only \$350, instead of \$3000.
- In total the Final Budget for the Treasurer Department only exceeds the Original Budget by only 2%, or \$315.

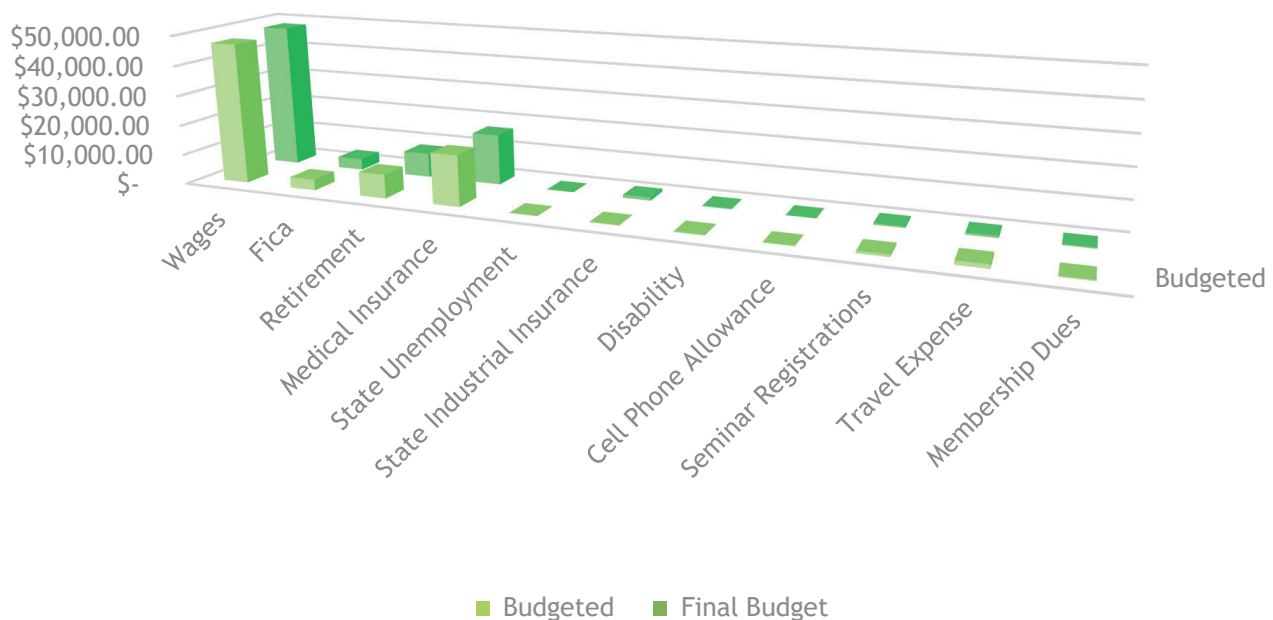
Original Budget Compared to Final Budget



Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
Recorder					
10-45-110	WAGES	\$ 43,333.00	\$ 46,900.00	\$ 46,810.00	\$ 48,205.00
10-45-131	FICA	\$ 3,320.00	\$ 3,600.00	\$ 3,651.00	\$ 3,700.00
10-45-132	RETIREMENT	\$ 7,216.00	\$ 7,900.00	\$ 7,953.00	\$ 8,100.00
10-45-133	MEDICAL INSURANCE	\$ 14,958.00	\$ 16,810.00	\$ 16,820.00	\$ 16,850.00
10-45-134	STATE UNEMPLOYMENT	\$ 31.00	\$ 50.00	\$ 36.00	\$ 75.00
10-45-135	STATE INDUSTRIAL INSURANCE	\$ 528.00	\$ 150.00	\$ 851.00	\$ 1,000.00
10-45-136	UNIFORM ALLOWANCE	\$ -	\$ -	\$ -	\$ -
10-45-137	DISABILITY	\$ 216.00	\$ 250.00	\$ 238.00	\$ 275.00
10-45-138	CELL PHONE ALLOWANCE	\$ 97.00	\$ -	\$ -	\$ 110.00
10-45-230	SEMINAR REGISTRATIONS	\$ 510.00	\$ 750.00	\$ 951.00	\$ 510.00
10-45-231	TRAVEL EXPENSE	\$ 657.00	\$ 1,300.00	\$ 1,132.00	\$ 660.00
10-45-232	MEMBERSHIP DUES	\$ -	\$ 350.00	\$ 420.00	\$ 350.00
Total		\$ 70,866.00	\$ 78,060.00	\$ 78,862.00	\$ 79,835.00

- The City Recorder's Annual UMCA Institute and Academy Training was originally postponed in March 2020. The training was held virtually in June 2020. As a member of the UMCA Board the City Recorder paid less to attend the training. Additionally, the travel budget was also reduced.
- The final budget for FY 2020 does slightly exceed the original budget by 2%. This variance is attributed to the Cell Phone Allowance Policy and the Employee Sick Leave Payout Policy

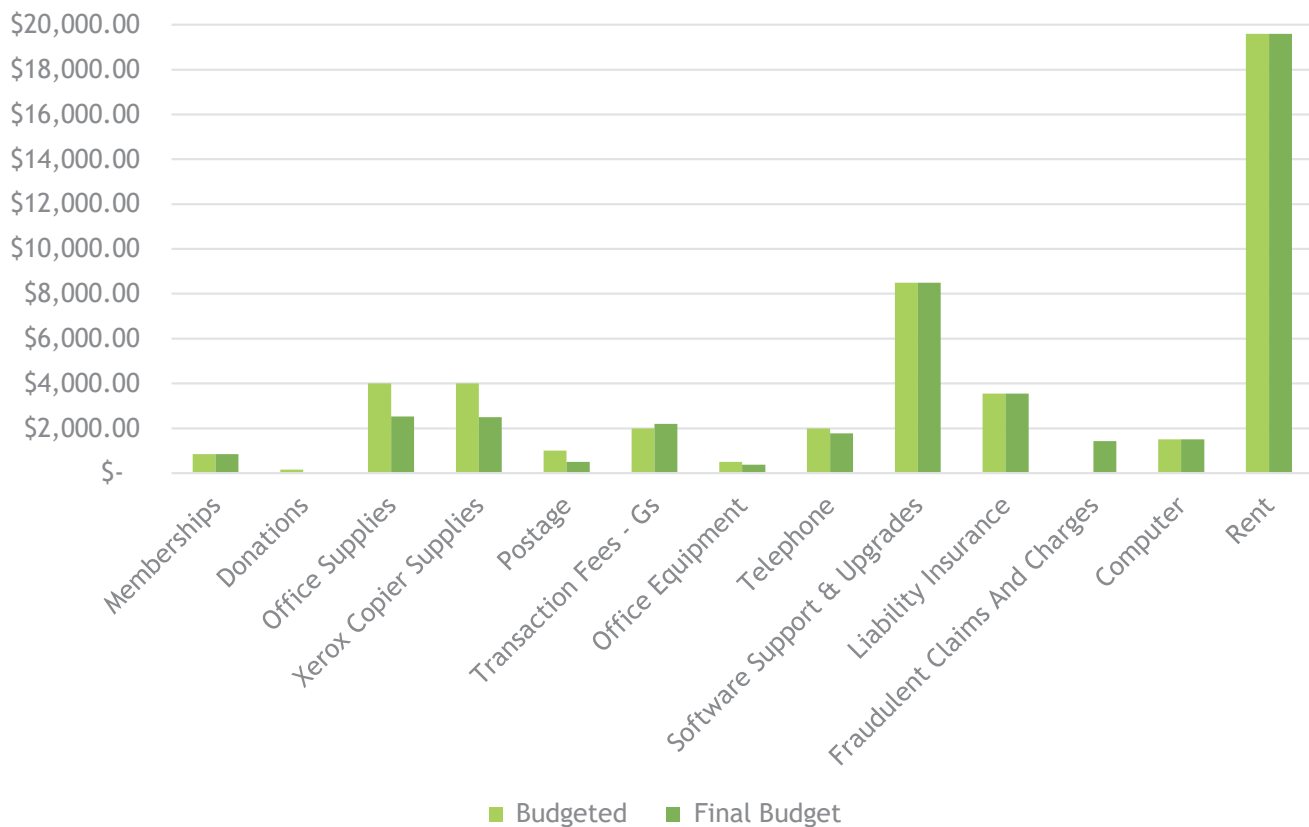
Original Budget Compared to Final Budget



Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
City Hall					
10-46-210	MEMBERSHIPS	\$ 852.00	\$ 850.00	\$ 852.00	\$ 850.00
10-46-211	DONATIONS	\$ -	\$ 150.00	\$ 13.00	\$ -
10-46-240	OFFICE SUPPLIES	\$ 2,404.00	\$ 4,000.00	\$ 4,602.00	\$ 2,525.00
10-46-241	XEROX COPIER SUPPLIES	\$ 695.00	\$ 4,000.00	\$ 2,962.00	\$ 2,500.00
10-46-243	POSTAGE	\$ 330.00	\$ 1,000.00	\$ 830.00	\$ 500.00
10-46-245	Transaction Fees - GS	\$ 2,027.00	\$ 2,000.00	\$ 601.00	\$ 2,200.00
10-46-250	OFFICE EQUIPMENT	\$ 368.00	\$ 500.00	\$ 548.00	\$ 375.00
10-46-251	FUEL & OIL	\$ -	\$ -	\$ -	
10-46-252	TIRES	\$ -	\$ -	\$ -	
10-46-253	EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	
10-46-280	TELEPHONE	\$ 1,174.00	\$ 2,000.00	\$ 2,059.00	\$ 1,775.00
10-46-310	SOFTWARE SUPPORT & UPGRADES	\$ 7,571.00	\$ 8,500.00	\$ 7,254.00	\$ 8,500.00
10-46-510	LIABILITY INSURANCE	\$ 3,043.00	\$ 3,550.00	\$ 3,396.00	\$ 3,550.00
10-46-600	Fraudulent Claims and Charges	\$ 1,434.00	\$ -	\$ -	\$ 1,435.00
10-46-741	COMPUTER	\$ 27.00	\$ 1,500.00	\$ 1,073.00	\$ 1,500.00
10-46-742	RENT	\$ 17,962.00	\$ 19,600.00	\$ 19,595.00	\$ 19,600.00
Total		\$ 37,887.00	\$ 47,650.00	\$ 43,785.00	\$ 45,310.00

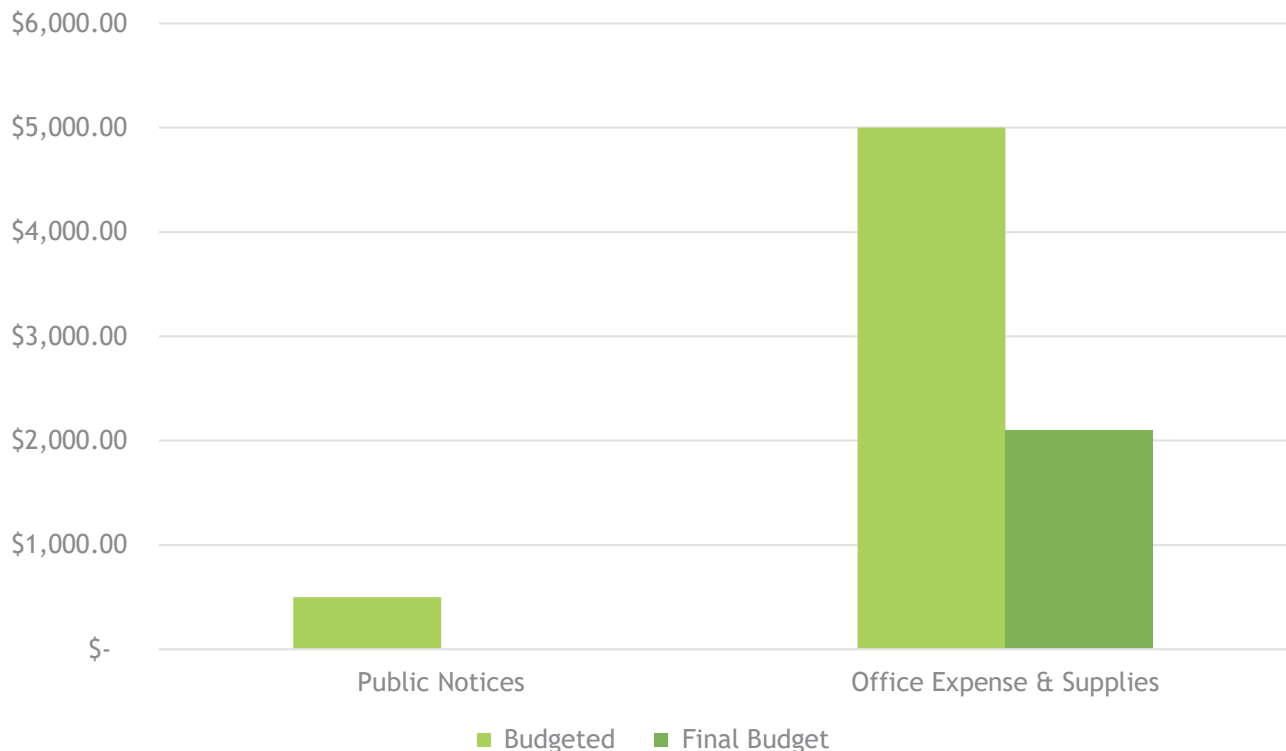
- The City Hall Final Budget is \$2,340 less than the Original Budget.

Original Budget Compared to Final Budget



Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
Elections					
10-47-220	PUBLIC NOTICES	\$ -	\$ 500.00	\$ 223.00	\$ -
10-47-240	OFFICE EXPENSE & SUPPLIES	\$ 2,094.00	\$ 5,000.00	\$ 142.00	\$ 2,095.00
Total		\$ 2,094.00	\$ 5,500.00	\$ 365.00	\$ 2,095.00

Original Budget Compared to Final Budget



General Fund – City Election Expenditures

The Annual Municipal Elections for 2019 only cost the City \$2,095. These were held in a vote by mail format. Wellington City worked alongside the other municipalities of Carbon County, and the County to share these expenses.

Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
Liquor Law Enforcement					
10-52-111	OVERTIME	\$ -	\$ 1,500.00	\$ 1,628.00	\$ 1,600.00
10-52-131	FICA	\$ -	\$ -	\$ 125.00	\$ -
10-52-133	MEDICAL	\$ -	\$ -	\$ 539.00	\$ -
10-52-260	SUPPLIES	\$ 400.00	\$ -	\$ -	\$ 400.00
	Total	\$ 400.00	\$ 1,500.00	\$ 2,294.00	\$ 2,000.00

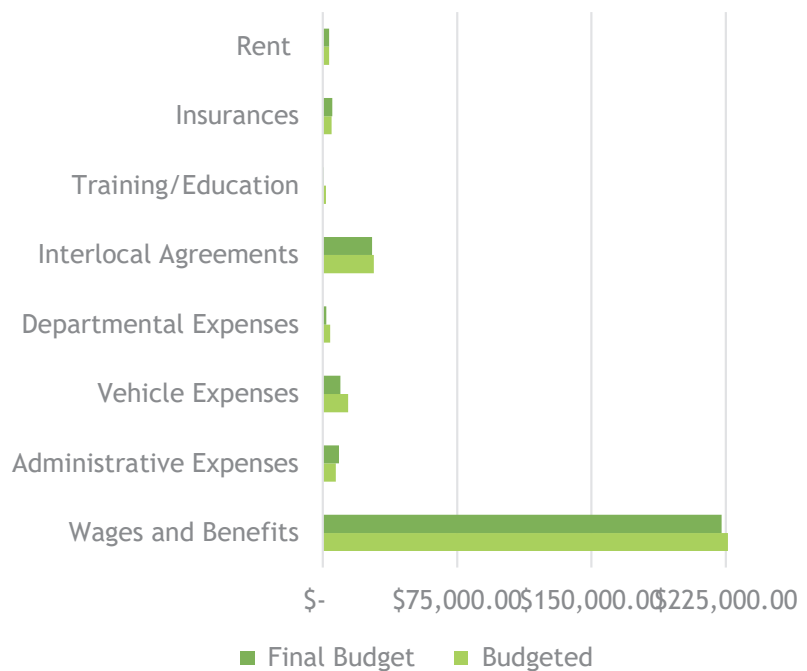
General Fund – Liquor Law Enforcement Expenditures

- Wellington City applies for revenues from the State to monitor impaired driving. Wellington City received \$2k. Only \$400 of this was used during FY 2020. The remaining \$1,600 will move to the restricted - liquor law enforcement beginning balance.

Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
Police Department					
10-53-110	EMPLOYEE WAGES	\$ 125,878.00	\$ 160,000.00	\$ 130,527.00	\$ 140,000.00
10-53-111	OVERTIME	\$ 19,292.00	\$ 5,000.00	\$ 5,227.00	\$ 20,000.00
10-53-131	FICA	\$ 11,197.00	\$ 12,000.00	\$ 10,603.00	\$ 10,700.00
10-53-132	RETIREMENT	\$ 18,699.00	\$ 20,900.00	\$ 16,204.00	\$ 20,550.00
10-53-133	MEDICAL INSURANCE	\$ 20,341.00	\$ 22,900.00	\$ 18,654.00	\$ 23,925.00
10-53-134	STATE UNEMPLOYMENT INSURANCE	\$ 107.00	\$ 200.00	\$ 138.00	\$ 200.00
10-53-135	STATE INDUSTRIAL INSURANCE	\$ 4,559.00	\$ 6,000.00	\$ 6,208.00	\$ 5,000.00
10-53-136	UNIFORM ALLOWANCE	\$ 854.00	\$ -	\$ 1,738.00	\$ 850.00
10-53-137	DISABILITY	\$ 277.00	\$ 500.00	\$ 248.00	\$ 500.00
10-53-138	CELL PHONE ALLOWANCE	\$ 825.00	\$ -	\$ -	\$ 880.00
10-53-200	EQUIPMENT	\$ -	\$ 500.00	\$ -	\$ -
10-53-240	OFFICE SUPPLIES	\$ 1,946.00	\$ 500.00	\$ 1,078.00	\$ 1,950.00
10-53-243	POSTAGE	\$ 45.00	\$ -	\$ 33.00	\$ 50.00
10-53-251	FUEL & OIL	\$ 6,331.00	\$ 10,200.00	\$ 8,094.00	\$ 7,400.00
10-53-252	TIRES	\$ -	\$ 2,000.00	\$ 1,325.00	\$ -
10-53-253	AUTO REPAIRS	\$ 2,122.00	\$ 2,000.00	\$ 6,211.00	\$ 2,500.00
10-53-260	POLICE SUPPLIES	\$ 1,119.00	\$ 4,200.00	\$ 4,873.00	\$ 2,000.00
10-53-261	Drug Task Force	\$ 900.00	\$ 1,500.00	\$ 1,670.00	\$ 1,200.00
10-53-263	CCJJ Grant	\$ -	\$ -	\$ 4,556.00	\$ -
10-53-280	TELEPHONE	\$ 2,451.00	\$ 3,800.00	\$ 3,738.00	\$ 3,800.00
10-53-330	TRAINING	\$ 370.00	\$ 1,300.00	\$ 1,242.00	\$ 370.00
10-53-331	LODGING	\$ 242.00	\$ 500.00	\$ 86.00	\$ 250.00
10-53-340	PUBLIC SAFETY DISPATCH FEE	\$ 26,312.00	\$ 27,000.00	\$ 25,827.00	\$ 26,325.00
10-53-342	Computer Software Support	\$ 4,376.00	\$ 2,500.00	\$ 515.00	\$ 3,350.00
10-53-510	LIABILITY INSURANCE	\$ 3,428.00	\$ 4,000.00	\$ 4,139.00	\$ 4,375.00
10-53-511	PROPERTY INSURANCE	\$ 514.00	\$ 1,000.00	\$ 560.00	\$ 1,000.00
10-53-742	RENT EXPENSE	\$ 3,213.00	\$ 3,500.00	\$ 3,505.00	\$ 3,500.00
	Total	\$ 255,398.00	\$ 292,000.00	\$ 256,999.00	\$ 280,675.00

- The Police Department has the largest budget in the General Fund. The Original Budget was \$292k. The Department will spend only 96% of that original amount. The Final Budget will decrease by \$11,325.
- As of June 05, 2020 a cumulative of 6,181 regular hours were reported for the department. Additionally a total of 458 overtime hours were reported. These figures do not include vacation, holiday, or sick time for the one full-time employee.
- Although the department spent more on office supplies, general operating expenses were almost \$6k less than originally assumed.

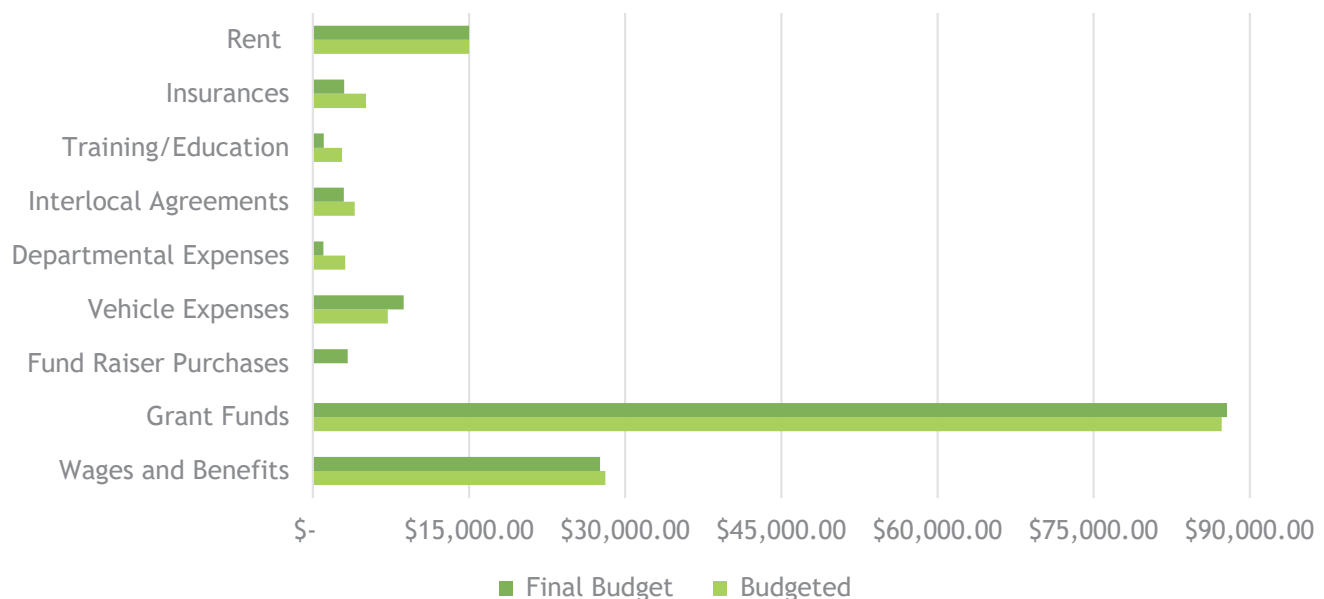
Original Budget vs Final Budget - by Classification



Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
Volunteer Fire Department					
10-56-110	EMPLOYEE WAGES	\$ 24,480.00	\$ 24,000.00	\$ 23,983.00	\$ 24,480.00
10-56-131	FICA	\$ 1,871.00	\$ 1,850.00	\$ 1,836.00	\$ 1,875.00
10-56-134	STATE UNEMPLOYMENT INSURANCE	\$ 22.00	\$ 50.00	\$ 24.00	\$ 25.00
10-56-135	STATE INDUSTRIAL INSURANCE	\$ 1,144.00	\$ 2,200.00	\$ 1,343.00	\$ 1,200.00
10-56-210	BOOKS, SUBS., & MEMBERSHIPS	\$ 231.00	\$ 500.00	\$ -	\$ 235.00
10-56-251	FUEL & OIL	\$ 1,379.00	\$ 1,600.00	\$ 1,457.00	\$ 1,400.00
10-56-252	TIRES	\$ -	\$ 1,000.00	\$ 863.00	\$ 2,700.00
10-56-253	EQUIPMENT REPAIRS	\$ 4,601.00	\$ 4,600.00	\$ 6,482.00	\$ 4,600.00
10-56-260	DEPARTMENT SUPPLIES	\$ 7,588.00	\$ 5,800.00	\$ 5,549.00	\$ 7,600.00
10-56-263	fire grant	\$ 87,762.00	\$ 87,300.00	\$ -	\$ 87,800.00
10-56-264	Rescue Supplies	\$ -	\$ 500.00	\$ 225.00	\$ -
10-56-265	FUND RAISER PURCHASES	\$ 3,323.00	\$ -	\$ 268.00	\$ 3,323.00
10-56-266	Annual SCBA Inspections	\$ -	\$ 7,000.00	\$ 2,598.00	\$ -
10-56-330	TRAINING	\$ 807.00	\$ 2,300.00	\$ 1,155.00	\$ 810.00
10-56-340	PUBLIC SAFETY DISPATCH FEE	\$ 2,948.00	\$ 4,000.00	\$ 2,948.00	\$ 2,950.00
10-56-510	LIABILITY INSURANCE	\$ 1,714.00	\$ 2,000.00	\$ 1,913.00	\$ 2,000.00
10-56-511	PROPERTY INSURANCE	\$ 638.00	\$ 3,100.00	\$ 696.00	\$ 1,000.00
10-56-742	RENT - FIRE STATION	\$ 13,750.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
Total		\$ 152,258.00	\$ 162,800.00	\$ 66,340.00	\$ 156,998.00

- The Fire Department budget for FY 2020 was the second largest budget in the General Fund. This was because the department received a grant to spend \$87,800 on updated equipment.
- Overall the final budget is \$5.8k less than the original budget. Because of the new equipment, the department did not have to spend the \$7k budgeted for SCBA Inspections.

Original Budget vs Final Budget - by Classification



Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
Streets					
10-60-270	UTAH POWER & LIGHT	\$ 10,805.00	\$ 14,000.00	\$ 11,904.00	\$ 14,000.00
10-60-740	Local Sale Option Tax	\$ -	\$ -	\$ -	\$ 23,000.00
10-60-741	CURB & GUTTER	\$ -	\$ -	\$ -	\$ 11,370.00
Total		\$ 10,805.00	\$ 14,000.00	\$ 11,904.00	\$ 48,370.00

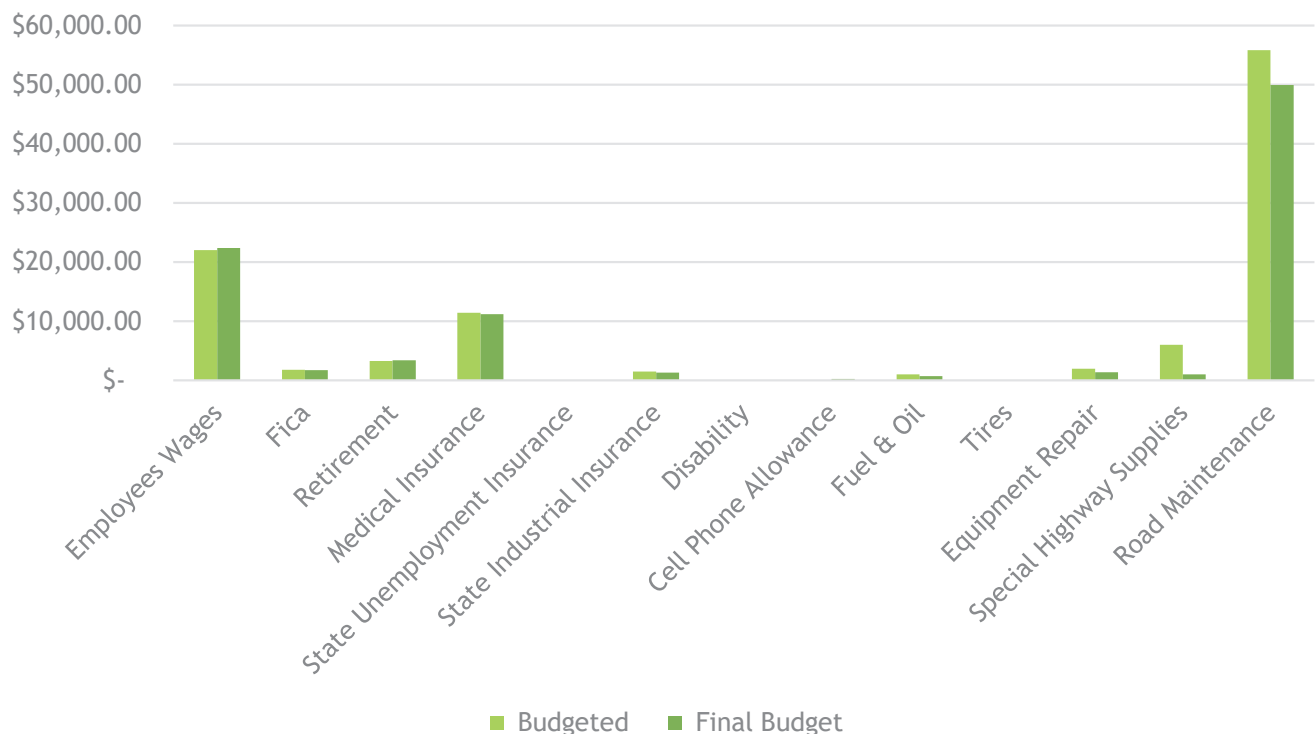
General Fund – Streets Expenditures

- Wellington City will pay approximately \$14k for streetlights during FY 2020.
- The City also receives two restricted sources of tax revenue. The Local Sales Option Tax and Highway Sales Tax both are included in this final budget. These funds will move to the restricted beginning balance.

Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
Class C Road					
10-61-110	EMPLOYEES WAGES	\$ 20,615.00	\$ 22,000.00	\$ 23,646.00	\$ 22,400.00
10-61-131	FICA	\$ 1,594.00	\$ 1,800.00	\$ 1,855.00	\$ 1,750.00
10-61-132	RETIREMENT	\$ 3,115.00	\$ 3,300.00	\$ 3,949.00	\$ 3,400.00
10-61-133	MEDICAL INSURANCE	\$ 10,172.00	\$ 11,450.00	\$ 11,596.00	\$ 11,200.00
10-61-134	STATE UNEMPLOYMENT INSURANCE	\$ 17.00	\$ 50.00	\$ 18.00	\$ 50.00
10-61-135	STATE INDUSTRIAL INSURANCE	\$ 698.00	\$ 1,500.00	\$ 985.00	\$ 1,300.00
10-61-136	CLOTHING ALLOWANCE	\$ -	\$ -	\$ -	
10-61-137	DISABILITY	\$ 89.00	\$ 100.00	\$ 110.00	\$ 100.00
10-61-138	CELL PHONE ALLOWANCE	\$ 234.00	\$ -	\$ -	\$ 250.00
10-61-251	FUEL & OIL	\$ 672.00	\$ 1,000.00	\$ 1,060.00	\$ 750.00
10-61-252	TIRES	\$ 78.00	\$ -	\$ -	\$ 100.00
10-61-253	EQUIPMENT REPAIR	\$ 1,366.00	\$ 2,000.00	\$ 4,393.00	\$ 1,400.00
10-61-410	SPECIAL HIGHWAY SUPPLIES	\$ 967.00	\$ 6,000.00	\$ 2,535.00	\$ 1,000.00
10-61-721	ROAD MAINTENANCE	\$ 47,580.00	\$ 55,800.00	\$ 73,266.00	\$ 49,930.00
Total		\$ 87,197.00	\$ 105,000.00	\$ 123,413.00	\$ 93,630.00

- Revenues collected for Class C Roads are also restricted. The original budget included the revenues from the Highway Sales Tax. Now that this amount is classified under Streets, the Class C Roads will decrease by \$11k.
- Approximately 25% of the Public Works Department Wages and Benefits are paid from the Class C Road Department.

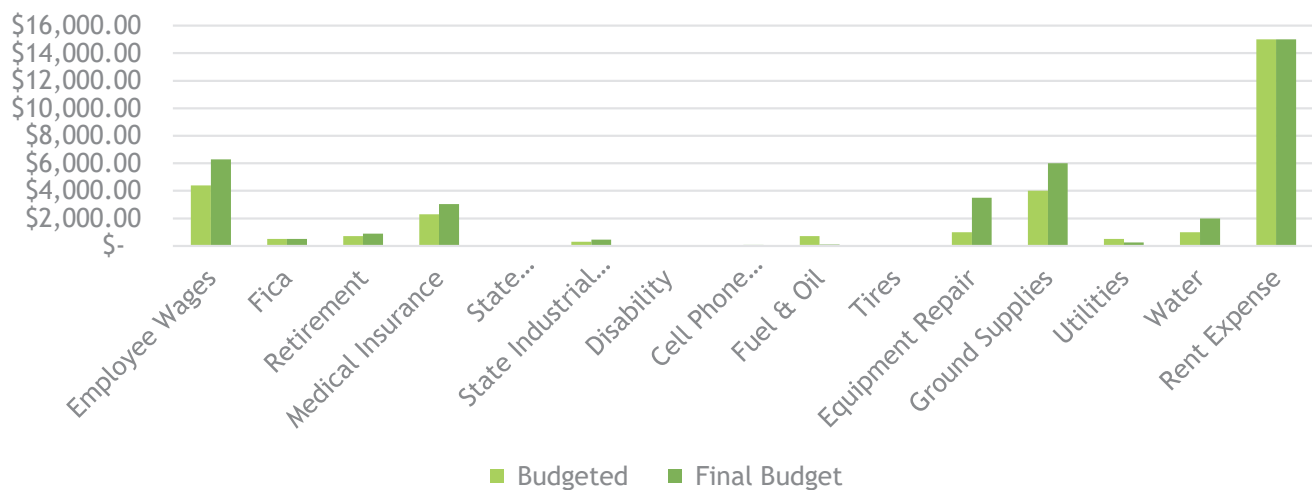
Original Budget Compared to Final Budget



Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
Parks					
10-70-110	EMPLOYEE WAGES	\$ 4,505.00	\$ 4,400.00	\$ 32,098.00	\$ 6,275.00
10-70-131	FICA	\$ 348.00	\$ 500.00	\$ 2,530.00	\$ 500.00
10-70-132	RETIREMENT	\$ 623.00	\$ 700.00	\$ 5,372.00	\$ 900.00
10-70-133	MEDICAL INSURANCE	\$ 2,034.00	\$ 2,300.00	\$ 15,483.00	\$ 3,050.00
10-70-134	STATE UNEMPLOYMENT INSURANCE	\$ 4.00	\$ 50.00	\$ 24.00	\$ 25.00
10-70-135	STATE INDUSTRIAL INSURANCE	\$ 212.00	\$ 300.00	\$ 1,329.00	\$ 450.00
10-70-136	CLOTHING ALLOWANCE	\$ -	\$ -	\$ -	
10-70-137	DISABILITY	\$ 18.00	\$ 50.00	\$ 151.00	\$ 50.00
10-70-138	CELL PHONE ALLOWANCE	\$ 47.00	\$ -	\$ -	\$ 75.00
10-70-251	FUEL & OIL	\$ 2,930.00	\$ 700.00	\$ 824.00	\$ 100.00
10-70-252	TIRES	\$ 59.00	\$ -	\$ -	\$ 60.00
10-70-253	EQUIPMENT REPAIR	\$ 3,441.00	\$ 1,000.00	\$ 74.00	\$ 3,500.00
10-70-260	GROUND SUPPLIES	\$ 5,625.00	\$ 4,000.00	\$ 5,976.00	\$ 6,000.00
10-70-261	Beautification Strip	\$ -	\$ -	\$ -	\$ -
10-70-270	UTILITIES	\$ 179.00	\$ 500.00	\$ 1,406.00	\$ 250.00
10-70-272	WATER	\$ 1,591.00	\$ 1,000.00	\$ 1,422.00	\$ 2,000.00
10-70-510	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -
10-70-742	RENT EXPENSE	\$ 13,750.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
Total		\$ 35,366.00	\$ 30,500.00	\$ 81,689.00	\$ 38,235.00

- Overall the expenditures of the Park Department Budget were 25% higher for FY 2020. The original budget was \$30,500, and the final budget is \$38,227. This difference of \$7,727 is attributed to an increase in the percentage of Public Works Department Wages and Benefits paid from the Park Fund and increased operating expenses.
- The original assumption of expenditures for Equipment Repairs, Ground Supplies, and Water Expenses was \$5,500 less than the actual amount spent.

Original Budget Compared to Final Budget



Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
General Fund Transfers					
10-79-310	TRANSFER TO CEMETERY FUND	\$ -	\$ 6,410.00	\$ 7,225.00	\$ -
10-79-311	XFER TO CAPITAL PROJECTS	\$ -	\$ 28,900.00	\$ 129,396.00	\$ 62,834.00
10-79-312	TRANSFER TO RECREATION	\$ 3,390.00	\$ 1,100.00	\$ 1,512.00	\$ 3,390.00
10-79-314	DEBT SERVICE	\$ -	\$ -	\$ -	\$ -
10-79-315	Transfer to Secondary Fund	\$ -	\$ -	\$ -	\$ -
10-79-316	Transfer to Municipal Bldg Aut	\$ -	\$ 36,100.00	\$ 37,175.00	\$ 35,915.00
10-79-317	Transfer to Water Fund	\$ -	\$ -	\$ -	\$ -
10-79-318	TRANSFER TO SEWER FUND	\$ -	\$ -	\$ -	\$ -
Total		\$ 3,390.00	\$ 72,510.00	\$ 175,308.00	\$ 102,139.00

- Wellington City will need to transfer \$102,139 to other funds. These amounts are covered in detail in each fund. The funds receiving a transfer are as follow:
 - Capital Projects Fund - \$62,834
 - Recreation Fund - \$3,390
 - Municipal Building Authority Fund - \$35,915
- Although it was originally part of the budget, Wellington City will not need to transfer any funds to Perpetual Care.

Account Number/Name	Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
General Fund Revenue Totals	\$ 830,033.00	\$ 936,780.00	\$ 962,243.00	\$ 969,544.00
General Fund Expenditure Totals	\$ 759,559.00	\$ 936,780.00	\$ 943,918.00	\$ 969,544.00
Totals	\$ 70,474.00	\$ -	\$ 18,325.00	\$ -

- Wellington City originally budgeted for \$936,780 in revenues and expenditures for the General Fund. During FY 2020 Wellington City collected \$830,033 in revenues and spent \$759,599. In the upcoming weeks, the projections indicate that these numbers will increase to \$969,544. As mentioned above, certain revenue streams and expenditures are not received or incurred until after June 30th. Therefore Wellington City needs to approve a Final Budget in the General Fund to accommodate for this increase of \$32,765.

Other Funds



Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
21-30-100	COMMUNITY IMPACT BOARD	\$ -	\$ -	\$ -	\$ -
21-30-200	COM. DEV. BLOCK GRANT	\$ -	\$ -	\$ -	\$ -
21-30-250	State Grants	\$ 9,375.00	\$ -	\$ -	\$ 9,375.00
21-30-300	XFER FROM GENERAL FUND	\$ -	\$ 28,900.00	\$ 133,446.00	\$ 62,834.00
21-30-350	Federal Grants	\$ -	\$ -	\$ -	\$ 36,900.00
21-30-400	CARBON COUNTY REC DIST.	\$ -	\$ -	\$ -	\$ -
21-30-450	Price River EWP Project	\$ -	\$ -	\$ 23,818.00	\$ -
21-30-500	INTEREST REVENUE	\$ -	\$ -	\$ -	\$ -
21-30-600	FUND BALANCE - PARK RESTROOMS	\$ -	\$ -	\$ -	\$ -
21-30-800	FUND BALANCE	\$ -	\$ -	\$ -	\$ 7,315.00
		\$ 9,375.00	\$ 28,900.00	\$ 157,264.00	\$ 116,424.00

					\$ -
21-67-300	FLOOD CONTROL PROJECT	\$ -	\$ -	\$ 23,908.00	\$ -
21-67-350	Water Tank Repairs	\$ -	\$ -	\$ -	\$ -
21-67-362	Local Sales Option Tax	\$ -	\$ 17,000.00	\$ -	\$ -
21-67-365	OHV Transportation Trail	\$ 1,268.00	\$ -	\$ -	\$ 9,375.00
21-67-400	FIRE TRUCK	\$ -	\$ -	\$ -	\$ 15,000.00
21-67-450	CEMETERY EXPANSION	\$ -	\$ -	\$ 4,365.00	\$ -
21-67-500	POLICE CAR	\$ 55,152.00	\$ 11,900.00	\$ -	\$ 55,152.00
21-67-550	Park Stage Cover	\$ 2,350.00	\$ -	\$ 7,037.00	\$ 2,350.00
21-67-600	Mini Excavator	\$ -	\$ -	\$ -	\$ 34,522.00
21-67-650	Utility Truck	\$ -	\$ -	\$ 106,655.00	\$ -
21-67-700	BEAUTIFICATION STRIP	\$ 22.00	\$ -	\$ -	\$ 25.00
21-67-750	Knight Ideal Park Project	\$ -	\$ -	\$ 6,000.00	\$ -
21-67-800	fund balance	\$ -	\$ -	\$ -	\$ -
		\$ 58,792.00	\$ 28,900.00	\$ 147,965.00	\$ 116,424.00

Revenues	\$ 9,375.00	\$ 28,900.00	\$ 157,264.00	\$ 116,424.00
Expenditures	\$ 58,792.00	\$ 28,900.00	\$ 147,965.00	\$ 116,424.00
Fund Totals	\$ (49,417.00)	\$ -	\$ 9,299.00	\$ -

- Wellington City has the following ongoing projects or expenses in the Capital Projects Fund:
 - OHV Transportation Trail. Wellington City received \$9,375 for this project from a Recreation Grant from the State of Utah.
 - Fire Truck. Wellington was approved for a Fire Truck Grant/Loan from various agencies. Wellington City will set aside \$15k to met loan obligations, such as bond reserves.
 - Police 2020 Ford Explorer. This item was purchased with assistance from USDA-RD. The grant covered \$36,900 of the vehicle. The total cost for the vehicle was \$55,152. This is considered a closed project.
 - Park Stage Cover. Wellington City completed the Park Stage Cover. The remaining amount was \$2,350. This is considered a closed project.
 - Mini Excavator. The Cemetery Sexton, Mayor Powell, and Public Works Supervisor have all requested that Wellington City consider purchasing a Mini Excavator for the Cemetery. Wellington City will transfer it anticipated fund balance of \$27,215 from the General Fund to the Capital Projects Fund. The remaining balance will come from prior years fund balances.

Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
41-30-100	HEADSTART RENT	\$ 2,700	\$ 3,600	\$ 3,600	\$ 3,600.00
41-30-150	CITY RENT	\$ 48,675	\$ 53,100	\$ 53,100	\$ 53,100.00
41-30-200	BOOKMOBILE RENT	\$ -	\$ -	\$ -	\$ -
41-30-240	WATER UTILITY RENT	\$ 13,200	\$ 14,400	\$ 14,400	\$ 14,400
41-30-250	GYMNASIUM RENT	\$ 1,300	\$ 1,900	\$ 1,650	\$ 1,300
41-30-260	Interest Earnings	\$ -	\$ -	\$ -	\$ -
41-30-300	transfer from general fund	\$ -	\$ 36,100	\$ 37,175	\$ 35,915
41-30-350	Property Insurance Claims	\$ -	\$ -	\$ -	\$ -
41-30-500	INTEREST EARNED	\$ 1,442	\$ 1,000	\$ 1,959	\$ 1,500
41-30-700	FUND BALANCE	\$ -	\$ -	\$ -	\$ 28,878
		\$ 67,317	\$ 110,100	\$ 111,884	\$ 138,693

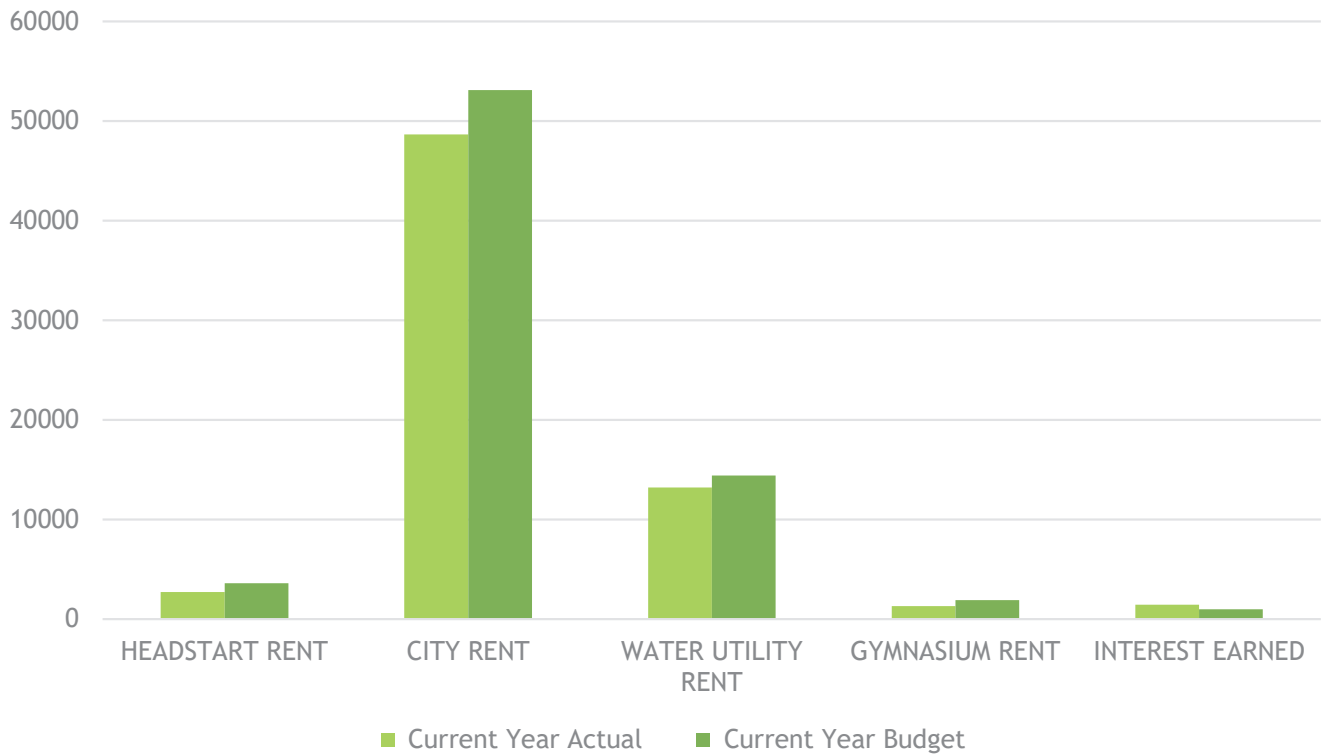
Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
41-40-110	EMPLOYEE WAGES	\$ 15,262	\$ 15,800	\$ 12,569	\$ 17,050
41-40-131	FICA	\$ 1,180	\$ 1,500	\$ 936	\$ 1,350
41-40-132	RETIREMENT	\$ 2,243	\$ 2,300	\$ 2,037	\$ 2,500
41-40-133	MEDICAL INSURANCE	\$ 7,324	\$ 8,225	\$ 5,817	\$ 8,325
41-40-134	STATE UNEMPLOYMENT INSURANCE	\$ 13	\$ 50	\$ 9	\$ 50
41-40-135	STATE INDUSTRIAL INSURANCE	\$ 497	\$ 1,000	\$ 623	\$ 1,000
41-40-137	DISABILITY	\$ 64	\$ 75	\$ 57	\$ 100
41-40-138	CELL PHONE ALLOWANCE	\$ 168	\$ -	\$ -	\$ 275
41-40-260	BUILDING MAINTENANCE SUPPLIES	\$ 12,849	\$ 5,000	\$ 7,837	\$ 14,000
41-40-270	UTAH POWER & LIGHT	\$ 6,974	\$ 12,000	\$ 9,109	\$ 9,800
41-40-271	MOUNTAIN FUEL SUPPLY	\$ 12,907	\$ 17,000	\$ 13,671	\$ 12,500
41-40-272	WATER	\$ 2,100	\$ 3,000	\$ 3,720	\$ 3,000
41-40-350	Insurance Claims Reimbursement	\$ 28,878	\$ -	\$ 19,029	\$ 28,878
41-40-511	PROPERTY INSURANCE	\$ 6,973	\$ 8,150	\$ 7,606	\$ 8,150
41-40-711	Bond Reserve 2005	\$ -	\$ 5,000	\$ -	\$ -
41-40-720	BF 1994 Series	\$ 23,000	\$ 23,000	\$ 22,000	\$ 23,000
41-40-721	Bond Fund 2005	\$ -	\$ 8,000	\$ 8,000	\$ 8,000
41-40-740	Interest Expense	\$ 714	\$ -	\$ 950	\$ 715
		\$ 121,146	\$ 110,100	\$ 113,970	\$ 138,693

Revenues	\$ 67,317.00	\$ 110,100.00	\$ 111,884.00	\$ 138,693.00
Expenditures	\$ 121,146.00	\$ 110,100.00	\$ 113,970.00	\$ 138,693.00
Fund Totals	\$ (53,829.00)	\$ -	\$ (2,086.00)	\$ -

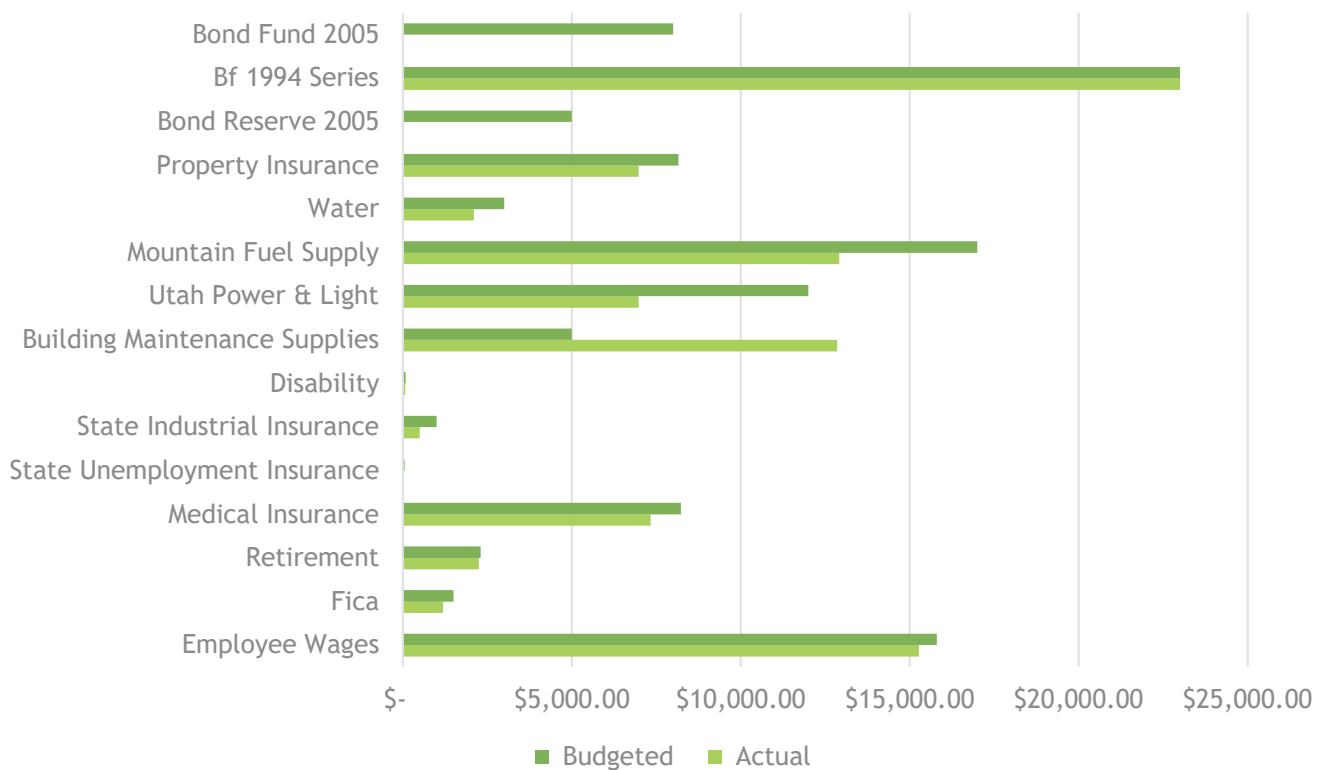
- Overall the Wellington City Building Fund Actual Revenues and Expenditures closely match the original budget. Wellington City will use a portion of its fund balance to cover expenditures from the 2017 Shop Fire. The Public Works Supervisor will use the remaining portion of these funds within July or August 2020.

Building Fund

Revenues



Exepnditures



Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
51-37-005	PENALTIES	\$ 4,640	\$ 5,400	\$ 6,780	\$ 6,000
51-37-100	WATER SERVICE	\$ 401,999	\$ 432,000	\$ 460,439	\$ 437,000
51-37-200	WATER CONNECTION FEES	\$ 2,940	\$ 1,300	\$ 1,435	\$ 2,850
51-37-250	INTEREST REVENUE	\$ 28	\$ 25	\$ 47	\$ 25
51-37-500	MISC. UTILITY SERVICES CHARGES	\$ 263	\$ 500	\$ (11)	\$ 263
51-37-600	BAD DEBT REVENUE	\$ 56	\$ 575	\$ 489	\$ 500
		\$ 409,926	\$ 439,800	\$ 469,255	\$ 446,638

Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
51-71-110	WAGES	\$ 47,646	\$ 51,000	\$ 37,643	\$ 47,645
51-71-131	FICA	\$ 3,694	\$ 4,000	\$ 3,035	\$ 3,700
51-71-132	RETIREMENT	\$ 7,392	\$ 7,900	\$ 6,111	\$ 7,400
51-71-133	MEDICAL INSURANCE	\$ 26,440	\$ 29,700	\$ 24,012	\$ 26,440
51-71-134	STATE UNEMPLOYMENT INSURANCE	\$ 43	\$ 75	\$ 40	\$ 50
51-71-135	STATE INDUSTRIAL INSURANCE	\$ 1,332	\$ 2,000	\$ 1,800	\$ 1,300
51-71-136	CLOTHING ALLOWANCE	\$ 1,908	\$ 1,500	\$ 1,278	\$ 1,900
51-71-137	DISABILITY	\$ 214	\$ 250	\$ 197	\$ 250
51-71-138	CELL PHONE ALLOWANCE	\$ 374	\$ -	\$ -	\$ 400
51-71-210	SCHOOL & CERTIFICATION	\$ 918	\$ 2,000	\$ 421	\$ 925
51-71-211	MEMBERSHIPS	\$ 793	\$ 900	\$ 1,095	\$ 800
51-71-240	LODGING	\$ 1,190	\$ 750	\$ 397	\$ 1,200
51-71-250	OFFICE EQUIPMENT	\$ -	\$ 200	\$ 16	\$ -
51-71-251	EQUIPMENT (FUEL & OIL)	\$ -	\$ 5,000	\$ 5,271	\$ -
51-71-252	TIRES	\$ -	\$ 1,000	\$ 364	\$ -
51-71-253	EQUIPMENT REPAIRS	\$ 635	\$ 3,800	\$ 1,860	\$ 700
51-71-280	TELEPHONE	\$ 1,726	\$ 3,000	\$ 3,239	\$ 1,725
51-71-310	ENGINEERING SERVICES	\$ -	\$ -	\$ -	\$ -
51-71-420	WATERLINE MAINTENANCE	\$ 36,877	\$ 5,000	\$ 8,605	\$ 36,900
51-71-421	METERS	\$ 767	\$ 2,575	\$ 30	\$ 770
51-71-422	WATERLINE & SEWER PROJECT	\$ -	\$ -	\$ 107	\$ -
51-71-423	ROAD REPAIR	\$ 6,302	\$ 500	\$ 819	\$ 6,300
51-71-424	BLUE STAKES	\$ -	\$ 500	\$ 185	\$ 500
51-71-425	Backhoe Lease	\$ -	\$ -	\$ 10,500	\$ -
51-71-611	WATER ASSESSMENTS	\$ 2,411	\$ 4,500	\$ 4,255	\$ 4,500
51-71-741	RENT EXPENSE	\$ 13,200	\$ 14,400	\$ 14,400	\$ 14,400
51-71-742	COMPUTER	\$ -	\$ 550	\$ 517	\$ -
		\$ 153,862	\$ 141,100	\$ 126,197	\$ 157,805

Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
51-72-240	OFFICE SUPPLIES	\$ -	\$ 2,000	\$ 6,047	\$ -
51-72-243	POSTAGE	\$ 22	\$ 150	\$ 46	\$ 50
51-72-245	Transaction Fees - UT	\$ 1,961	\$ 2,000	\$ 625	\$ 2,000
51-72-290	BAD DEBT EXPENSE	\$ (1,663)	\$ 1,000	\$ 4,214	\$ (1,663)
51-72-400	DEPRECIATION	\$ 54,802	\$ 60,500	\$ 55,075	\$ 55,075
51-72-510	INSURANCE	\$ 10,285	\$ 12,000	\$ 11,480	\$ 12,000
51-72-511	PROPERTY INSURANCE	\$ 3,196	\$ 750	\$ 3,486	\$ 750
		\$ 68,603	\$ 78,400	\$ 80,973	\$ 68,212

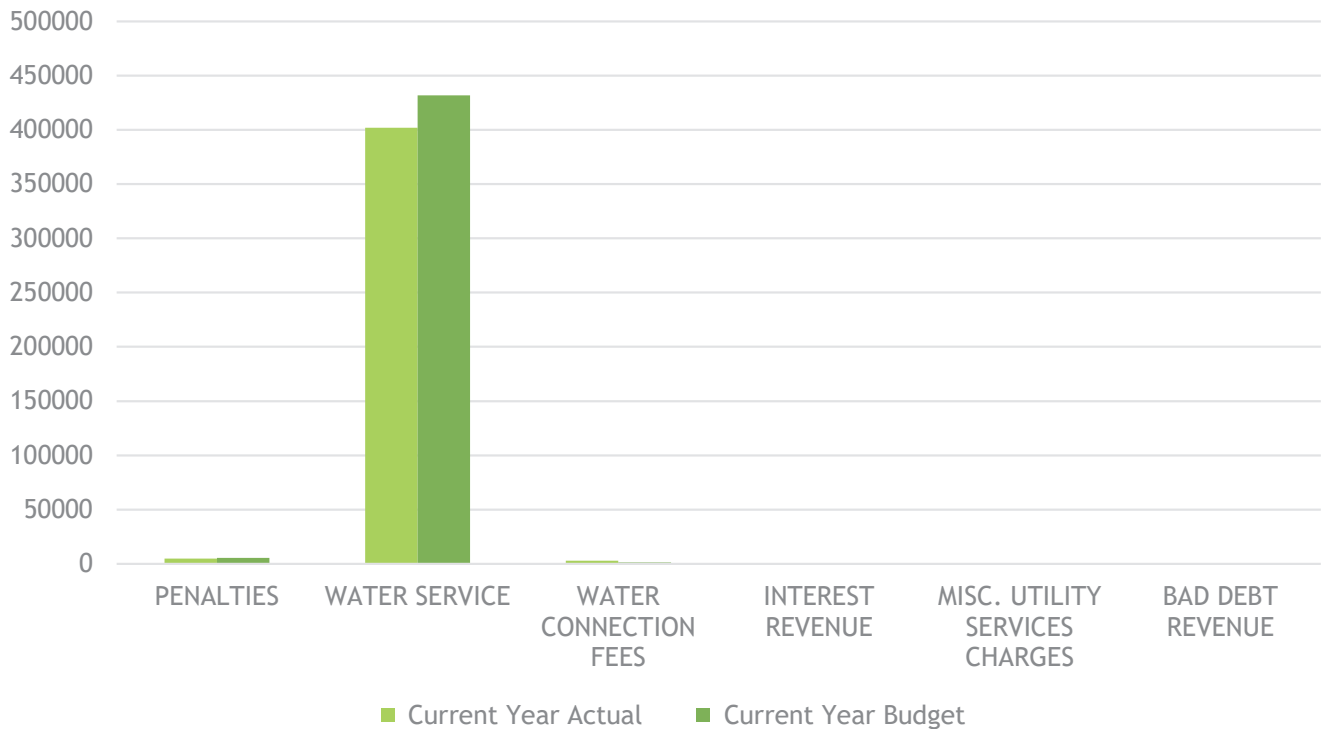
Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
51-73-320	WATER PURCHASES	\$ 194,431	\$ 225,300	\$ 215,666	\$ 229,900
		\$ 194,431	\$ 225,300	\$ 215,666	\$ 229,900

Revenues	\$ 409,926.00	\$ 439,800.00	\$ 469,255.00	\$ 446,638.00
Expenditures	\$ 416,895.72	\$ 444,800.00	\$ 422,836.00	\$ 455,917.00
Fund Totals	\$ (6,969.72)	\$ (5,000.00)	\$ 46,419.00	\$ (9,279.00)

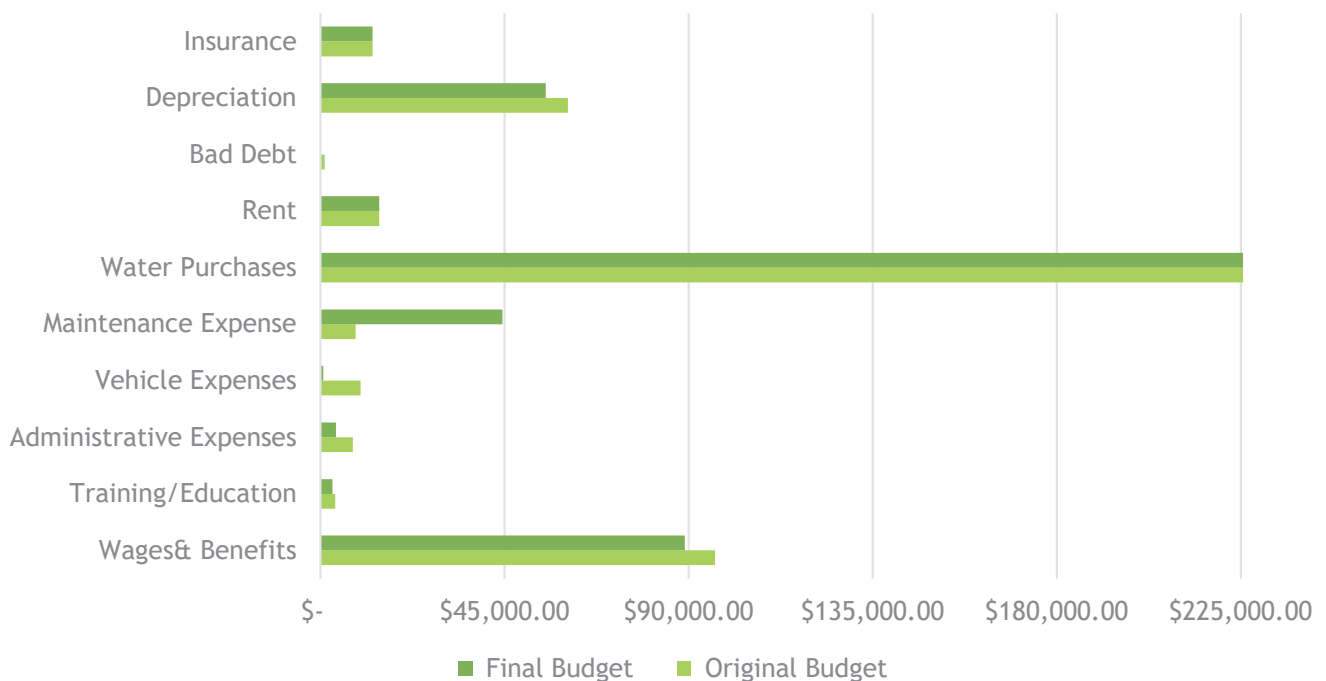
- Wellington City's largest Enterprise Fund is the Water Fund. For FY 2020 it is projected that the City will collect \$459,650 in revenues. Approximately 50% of that money collected is payable to the Price River Water Improvement District as Wellington City does not treat its own water.
- There are four employees currently receiving a portion of their wages and benefits from the Water Fund. Total Wages and Benefits for the current year were \$89,085. Due to the high line maintenance expenses to repair broken water lines, Wellington City stopped paying employees out of the Water Fund for June 2020.
- Wellington City had several water line leaks during the current year. Between road repair and the maintenance cost Wellington City will spend \$46,933. Originally Wellington City budgeted for \$5,500 in waterline repairs. This is an 8% variance.
- Wellington City has other variable operating expenses such as employee training/educations, equipment fuel and maintenance, property rent, water assessments, liability and property insurance, and transaction fees. For most of these line items Wellington City either met or spent less than the original budgeted amounts.
- The City is required to book the annual accumulated depreciation as an expense and as an asset. During the prior year certain fixed assets fully depreciated, and therefore the annual depreciation has been reduced to \$54,802. The accumulated depreciation increased to \$2,107,275.
- On average Wellington City billed 695 users for Culinary Water Services. The basic rates are \$37.13 for Multiple Housing Units, \$42.13 for City Users, and \$47.13 for county users.

Water Fund

Revenues



Expenses by Classification



Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
52-37-100	SEWER REVENUE	\$ 213,572	\$ 225,000	\$ 225,105	\$ 230,500
52-37-150	Sewer Project(s) Grants/Loans	\$ 30,000	\$ -	\$ -	\$ 30,000
52-37-400	SEWER PROJECT	\$ -	\$ -	\$ 52,574	\$ -
Total		\$ 243,572	\$ 225,000	\$ 277,679	\$ 260,500

Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
52-71-110	WAGES	\$ 1,586	\$ 1,800	\$ 3,917	\$ 1,625
52-71-131	FICA	\$ 123	\$ 150	\$ 297	\$ 125
52-71-132	RETIREMENT	\$ 249	\$ 300	\$ (357)	\$ 300
52-71-133	MEDICAL	\$ 814	\$ 1,000	\$ 2,006	\$ 1,000
52-71-134	STATE UNEMPLOYMENT INSURANCE	\$ 1	\$ 5	\$ 4	\$ 5
52-71-135	STATE INDUSTRIAL INSURANCE	\$ 86	\$ 100	\$ 274	\$ 100
52-71-137	DISABILITY	\$ 7	\$ 15	\$ 18	\$ 15
52-71-138	CELL PHONE ALLOWANCE	\$ 19	\$ -	\$ -	\$ 18
52-71-310	Engineering Services	\$ 35,000	\$ -	\$ -	\$ 35,000
Total		\$ 37,885	\$ 3,370	\$ 6,159	\$ 38,188

Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
52-72-290	BAD DEBT EXPENSE	\$ -	\$ -	\$ 770	\$ -
52-72-330	WASTE WATER TREATMENT	\$ 145,038	\$ 170,215	\$ 170,633	\$ 173,900
52-72-400	LINE MAINTENANCE (DEPRECIATION)	\$ 17,483	\$ 17,500	\$ 17,616	\$ 18,000
52-72-420	SEWERLINE MAINTENANCE SUPPLIES	\$ 19,033	\$ 815	\$ -	
52-72-421	sewer main installation	\$ 95	\$ -	\$ -	\$ 100
52-72-422	Video sewer main	\$ -	\$ 20,000	\$ 22,369	\$ 22,000
52-72-510	LIABILITY INSURANCE	\$ 4,378	\$ 5,100	\$ 4,887	\$ 5,000
52-72-820	Revenue Bonds 2011	\$ -	\$ 8,000	\$ -	\$ 8,000
Total		\$ 186,027	\$ 221,630	\$ 216,275	\$ 227,000

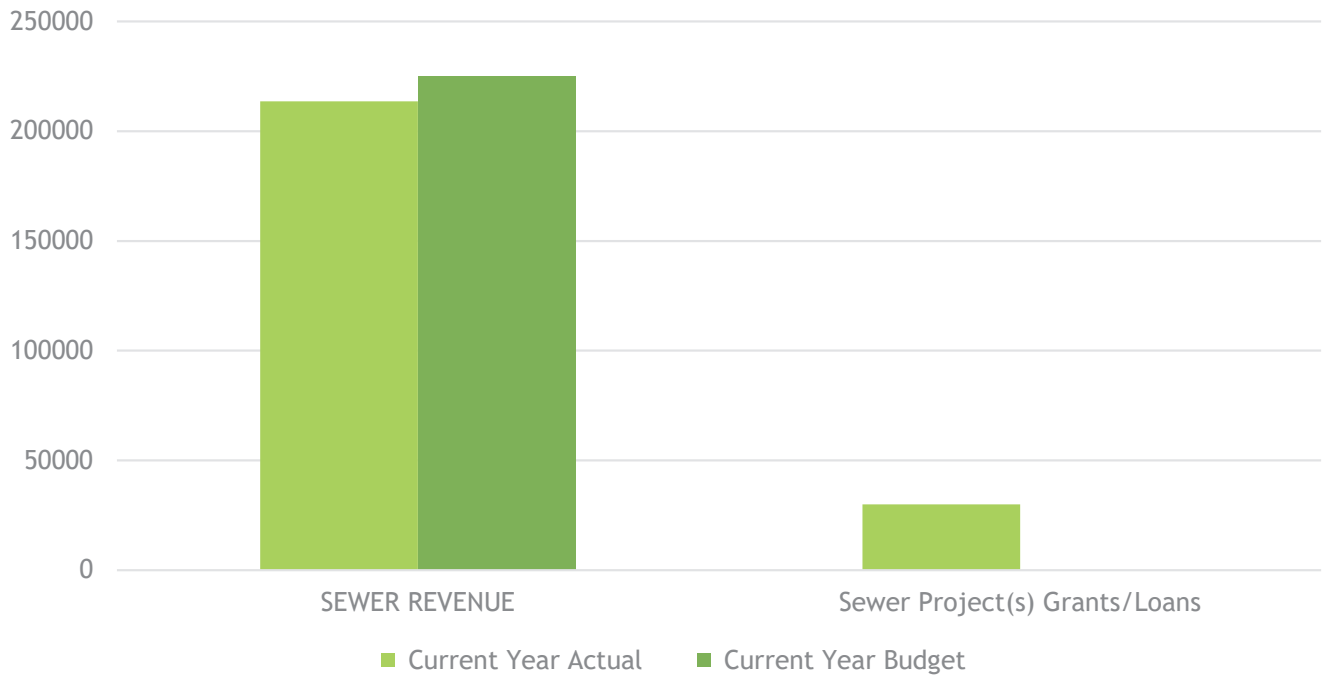
Revenues	\$ 243,572.00	\$ 225,000.00	\$ 277,679.00	\$ 260,500.00
Expenditures	\$ 223,912.10	\$ 225,000.00	\$ 222,434.00	\$ 265,188.00
Fund Totals	\$ 19,659.90	\$ -	\$ 55,245.00	\$ (4,688.00)

Sewer Fund – Final Budget

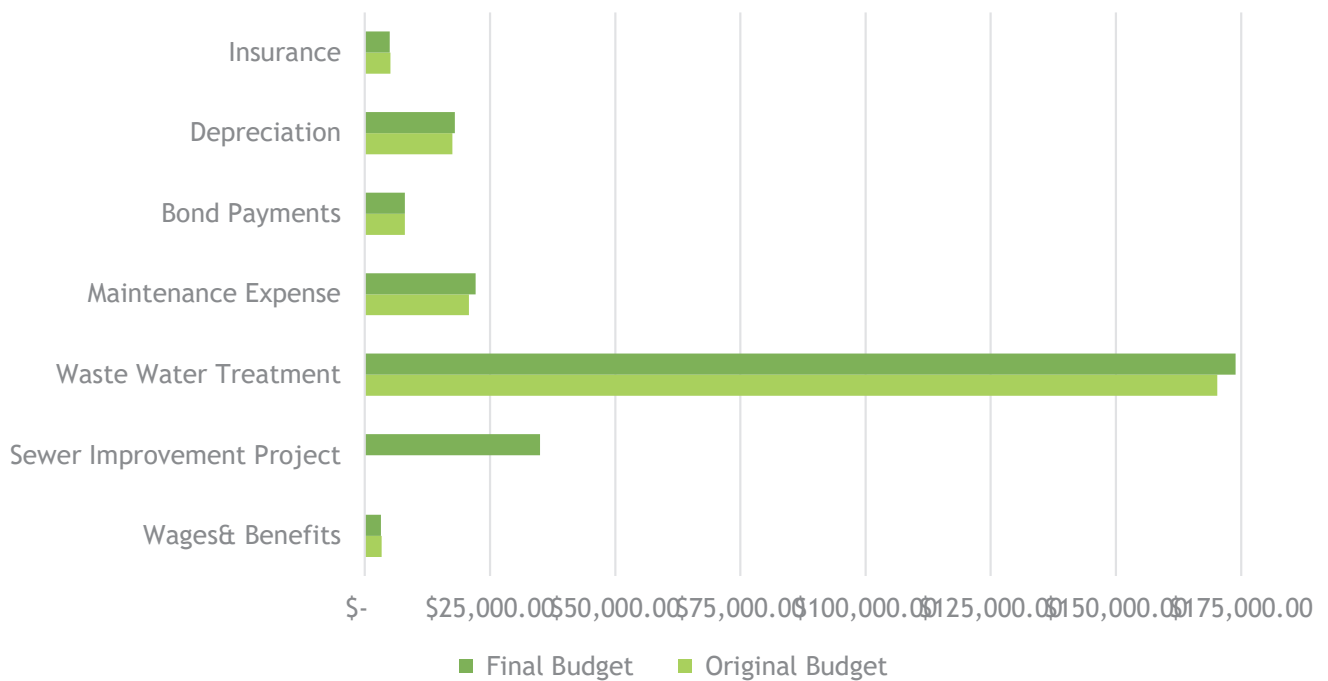
- Wellington City has received \$30k from USDA-Rural Development as a grant to begin moving forward with the Sewer System Improvements Project. The City has already used this funding for the initial payment to Sunrise Engineering. Part of the agreement with USDA-RD is that Wellington City will cover there remaining \$6k of the feasibility study from its Cash on Hand or beginning fund balance. The total paid to Sunrise Engineering for FY 2020 is \$35k.
- The original assumption was that Wellington City would collect approximately \$225k in sewer revenues. The actual amount estimated for FY 2020 is \$230,500. These to changes will increase the budget by \$35,500.
- Wellington City will anticipate a loss of \$1.2k in its Sewer Fund.

Sewer Fund

Revenues



Expenses by Classification

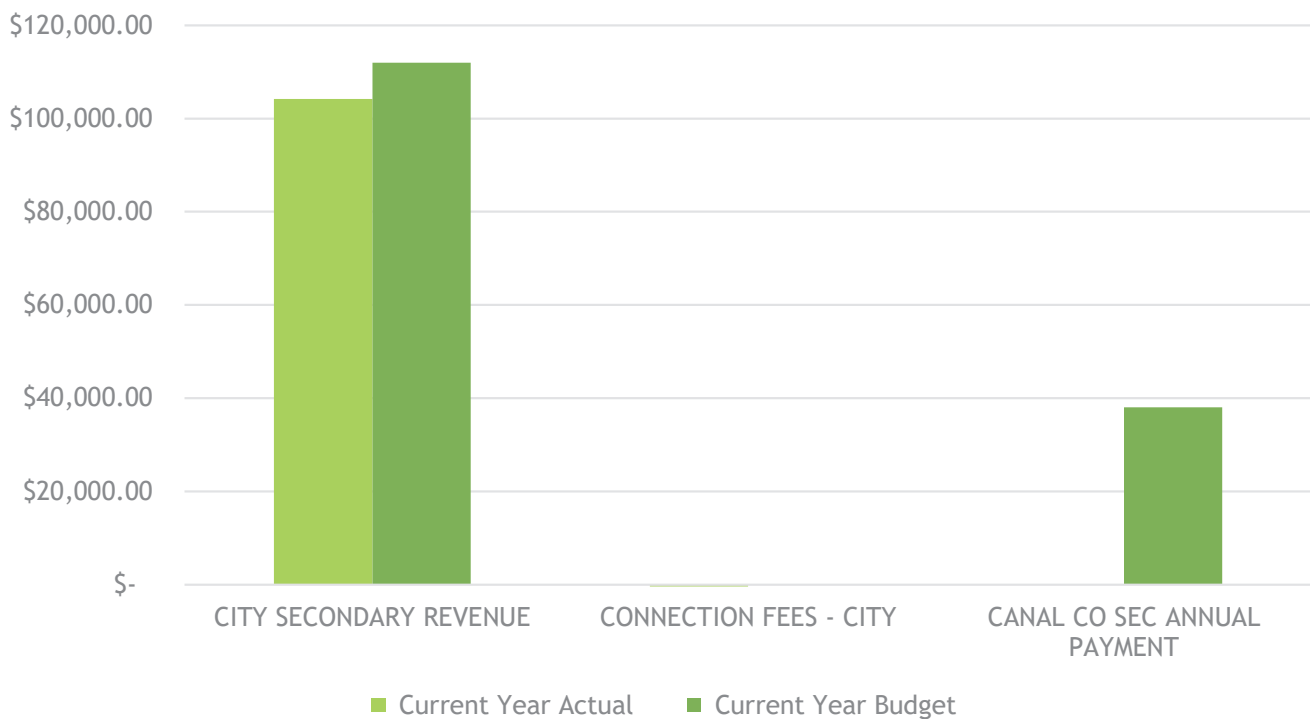


Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
53-30-020	CITY SECONDARY REVENUE	\$ 104,213.00	\$ 112,000.00	\$ 112,754.00	\$ 113,200.00
53-30-030	CONNECTION FEES - CITY	\$ (800.00)	\$ -	\$ 634.00	\$ (800.00)
53-30-050	CANAL CO SEC ANNUAL PAYMENT	\$ -	\$ 38,000.00	\$ 38,300.00	\$ 38,000.00
		\$ 103,413.00	\$ 150,000.00	\$ 151,688.00	\$ 150,400.00
Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
53-40-260	Maintenance Supplies	\$ 570.00	\$ 1,000.00	\$ 257.00	\$ 570.00
53-40-270	UTAH POWER & LIGHT	\$ 5,596.00	\$ 6,700.00	\$ 6,679.00	\$ 6,700.00
53-40-400	DEPRECIATION	\$ 90,217.34	\$ 90,220.00	\$ 90,117.00	\$ 90,220.00
53-40-483	WELLINGTON CANAL ASSESSMENT	\$ -	\$ 4,000.00	\$ 4,206.00	\$ 4,000.00
53-40-485	BOND PAYMENTS interest	\$ 7,017.00	\$ 5,800.00	\$ 7,931.00	\$ 7,020.00
53-40-486	BOND PAYMENT	\$ 131,671.00	\$ 131,670.00	\$ -	\$ 131,670.00
		\$ 235,071.34	\$ 239,390.00	\$ 109,134.00	\$ 240,180.00
	Revenues	\$ 103,413.00	\$ 150,000.00	\$ 151,688.00	\$ 150,400.00
	Expenditures	\$ 235,071.34	\$ 239,390.00	\$ 109,134.00	\$ 240,180.00
	Fund Totals	\$ (131,658.34)	\$ (89,390.00)	\$ 42,554.00	\$ (89,780.00)

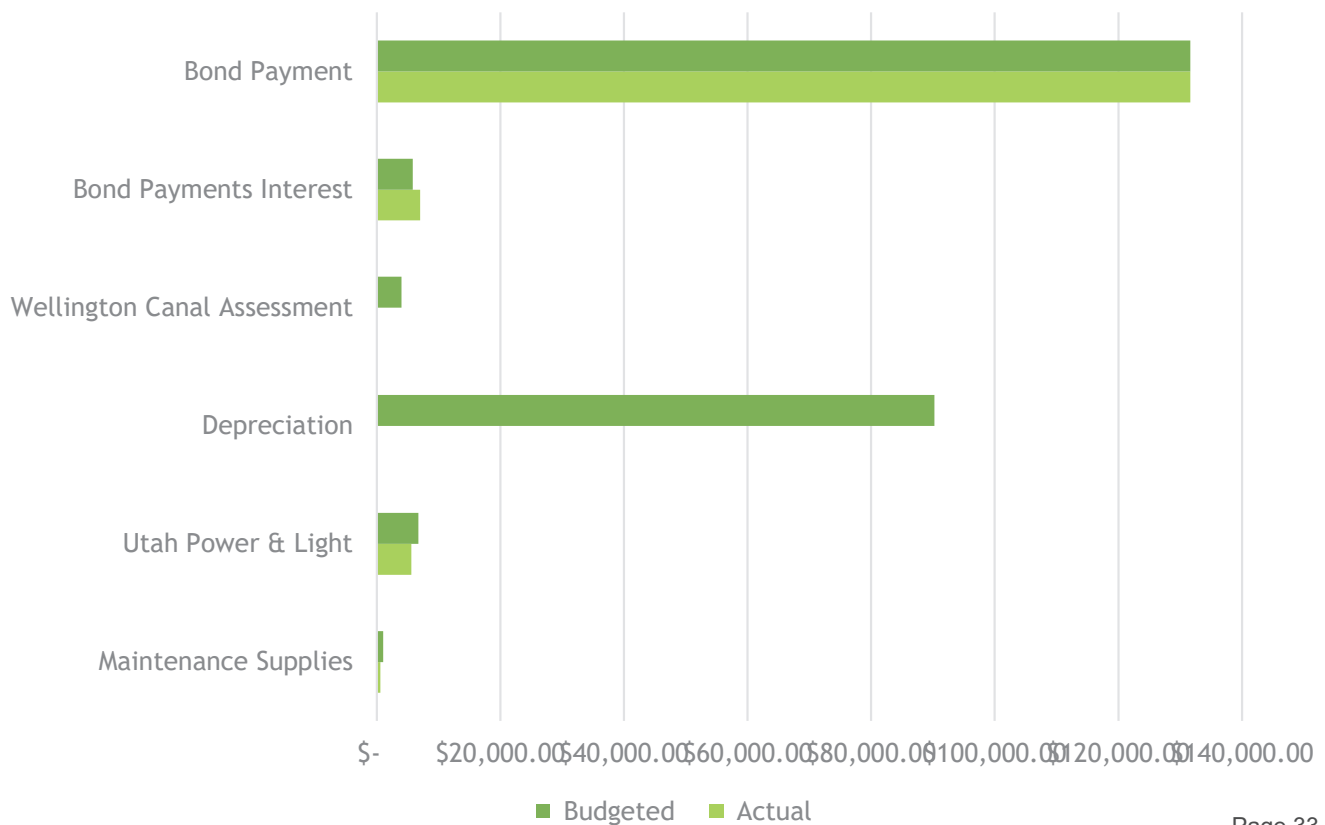
- At this point in time the Secondary Fund is not considered a self-balancing fund. Between necessary bond obligations and booking depreciation Wellington City typically shows an annual loss of revenues. On average Wellington City bills 527 accounts per month for a monthly average of \$9,391. The year to date actual billing is \$104,308, this does not include the final billing cycle for 6/26/2020. The total amount billed for all 12 billing cycles is estimated at \$113,700.
- Wellington City also will collect a payment from the Wellington Canal Company for \$38,000. As of 6/16/2020 Wellington Canal Company has one outstanding payment due from the prior year, and the payment for the current year.
- During FY 2020 Wellington City paid off the 1999 Series A and Series B Bonds. This included the principal and interest due. Wellington City is still paying for the 2000 and 2000A Series Bonds. Starting in FY 2021 Wellington City will begin making higher payments to the principal outstanding on both bonds.
- Wellington City also must book depreciation for its irrigation lines on an annual basis. This amount is determined on a half-life of 33 years. The total accumulated depreciation for these irrigation lines is \$1,676,991. In reviewing Wellington City's Balance Sheet, it is important to note that this Accumulated Depreciation is considered a Fixed Asset.
- In addition to bond payments and depreciation Wellington City paid \$7,720 in operating expenses. Overall Wellington City can anticipate a loss of \$89,780 for this fund.

Irrigation Fund

Revenues



Exepnditures



Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
54-30-010	SANITATION FEES	\$ 69,100.00	\$ 73,100.00	\$ 69,911.00	\$ 75,500.00
	Total Revenue	\$ 69,100.00	\$ 73,100.00	\$ 69,911.00	\$ 75,500.00

Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
54-40-240	OFFICE SUPPLIES	\$ 1,671.00	\$ -	\$ -	\$ 5,835.00
54-40-243	POSTAGE	\$ 5,240.00	\$ 8,700.00	\$ 5,850.00	\$ 5,240.00
54-40-310	PROFESSIONAL SERVICES	\$ 54,433.00	\$ 64,400.00	\$ 63,717.00	\$ 64,425.00
54-40-910	FUND BALANCE	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 61,344.00	\$ 73,100.00	\$ 69,567.00	\$ 75,500.00

Revenues	\$ 69,100.00	\$ 73,100.00	\$ 69,911.00	\$ 75,500.00
Expenditures	\$ 61,344.00	\$ 73,100.00	\$ 69,567.00	\$ 75,500.00
Fund Totals	\$ 7,756.00	\$ -	\$ 344.00	\$ -

Sanitation Fund – Final Budget

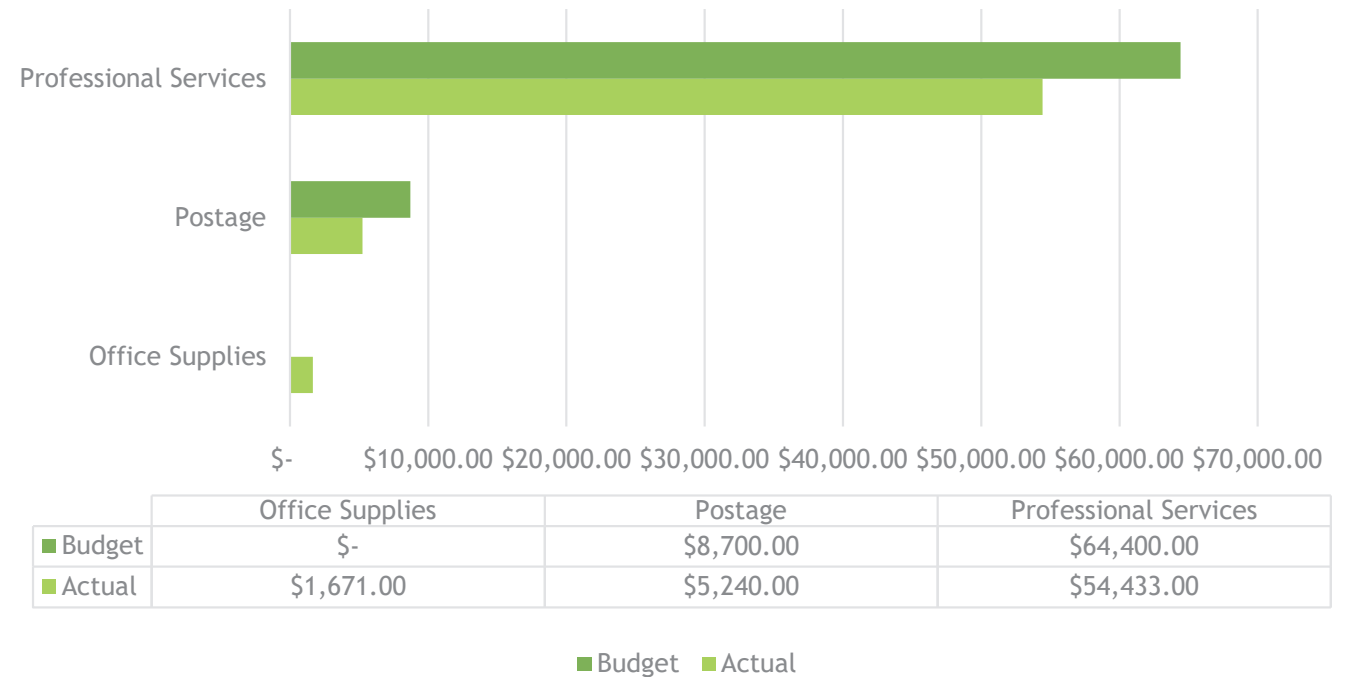
- Wellington City will need to set its Final Budget as presented for FY 2020. Wellington City collected more in Sanitation Fees than anticipated, and therefore paid out more in Sanitation Fees.
- Additionally, Wellington City has added a new line item for Office Supplies. This is to offset the fees for the monthly utility billing expense.

Sanitation Fund

Revenues



Expenditures



Perpetual Card Fund – Final Budget

- Wellington City's Perpetual Care Fund has three main sources of revenue, Sale of Lots, Opening and Closing Fees, and Interest Earnings. The Interest Earnings are received from the PTIF Account Wellington has with the State Treasurer. The beginning balance for this account was \$14,983.89. The ending balance as of May 2020 was \$15,287.88.
- Revenues in this fund are almost double that of the original projected budget. In typical years, a transfer from the General Fund is needed to support the Perpetual Care Fund. No such transfer is needed for Fiscal Year 2020. It is estimated that Wellington City will finish FY 2020 with a total of \$31,600 in Perpetual Care Fund Revenue
- Wellington City has spent more in the Perpetual Care Fund than originally budgeted. The YTD overage is \$212; however Wellington City has collected more revenues in this fund. Wellington City anticipates that it will only spend \$24,285 for Fiscal Year 2020. It is proposed that the remaining \$7,315 is transferred to the State Treasurer PTIF Account to use for the future Cemetery Expansion Project or miscellaneous items.

	Classification	Rate	Number	Total Billings
Sale of Lots	Residents	\$ 350.00	26	\$ 9,100.00
	Non-Resident	\$ 550.00	23	\$ 12,650.00
Opening/Closing Fees	Resident Weekday	\$ 325.00	2	\$ 650.00
	Resident Weekend	\$ 425.00	1	\$ 425.00
	Non-Resident Weekday	\$ 450.00	14	\$ 6,300.00
	Non-Resident Weekend	\$ 550.00	6	\$ 3,300.00
Total Billings				\$ 32,425.00

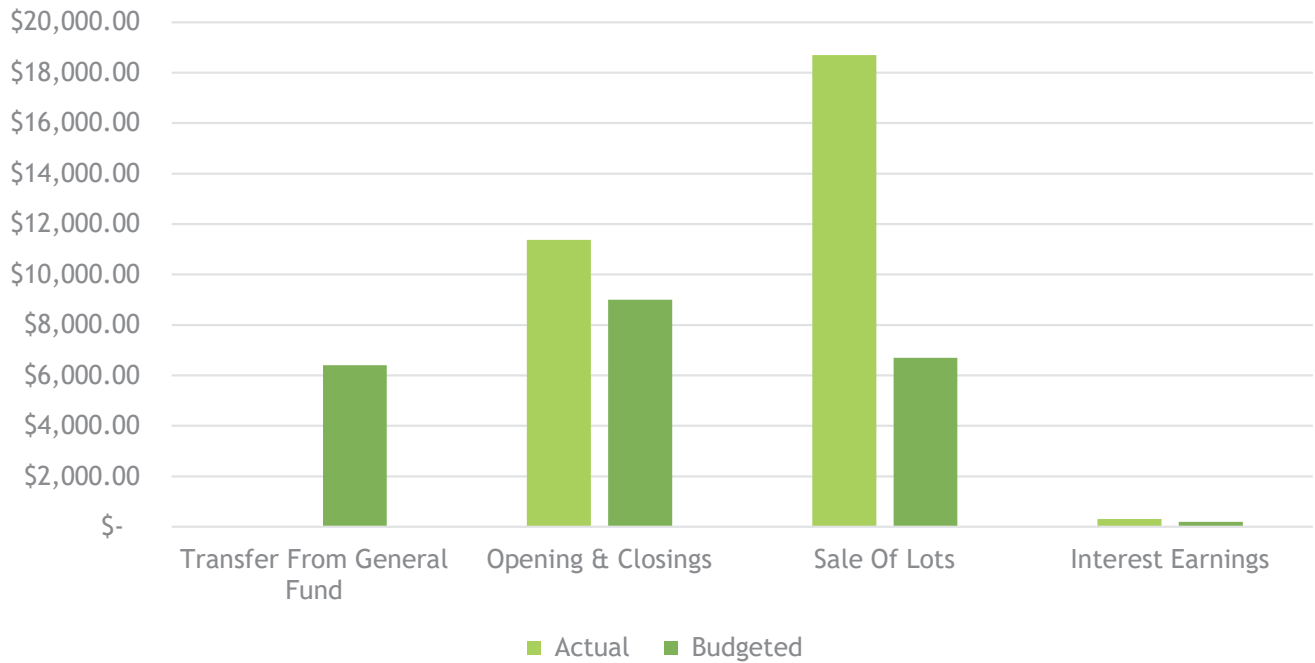
Account Number/Title	Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
79-30-100 TRANSFER FROM GENERAL FUND	\$ -	\$ 6,410	\$ 3,175	\$ -
79-30-200 OPENING & CLOSINGS	\$ 10,925	\$ 9,000	\$ 11,000	\$ 11,925
79-30-300 SALE OF LOTS	\$ 18,700	\$ 6,700	\$ 8,775	\$ 19,250
79-30-400 INTEREST EARNINGS	\$ 304	\$ 200	\$ 413	\$ 425
Total	\$ 29,929	\$ 22,310	\$ 23,363	\$ 31,600

Account Number/Title	Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
79-40-110 EMPLOYEE WAGES	\$ 8,599	\$ 8,700	\$ 10,765	\$ 10,400
79-40-111 OVERTIME	\$ -	\$ -	\$ -	\$ -
79-40-112 TEMPORARY PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -
79-40-131 FICA	\$ 664	\$ 700	\$ 822	\$ 800
79-40-132 RETIREMENT	\$ 1,246	\$ 1,300	\$ 1,763	\$ 1,600
79-40-133 MEDICAL INSURANCE	\$ 4,069	\$ 4,600	\$ 5,196	\$ 5,075
79-40-134 STATE UNEMPLOYMENT INSURANCE	\$ 7	\$ 10	\$ 9	\$ 10
79-40-135 STATE INDUSTRIAL INSURANCE	\$ 283	\$ 500	\$ 481	\$ 550
79-40-136 CLOTHING ALLOWANCE	\$ -	\$ -	\$ -	\$ -
79-40-137 DISABILITY	\$ 36	\$ 50	\$ 50	\$ 50
79-40-138 CELL PHONE ALLOWANCE	\$ 94	\$ -	\$ -	\$ 100
79-40-251 EQUIPMENT (FUEL & OIL)	\$ 2,141	\$ 1,500	\$ 1,246	\$ 150
79-40-253 EQUIPMENT REPAIR	\$ 400	\$ 500	\$ -	\$ 500
79-40-260 GROUNDS SUPPLIES	\$ 4,474	\$ 4,000	\$ 2,786	\$ 4,600
79-40-270 UTAH POWER & LIGHT	\$ 111	\$ 200	\$ 84	\$ 200
79-40-272 WATER	\$ 398	\$ 250	\$ 347	\$ 250
Total	\$ 22,522	\$ 22,310	\$ 23,549	\$ 24,285

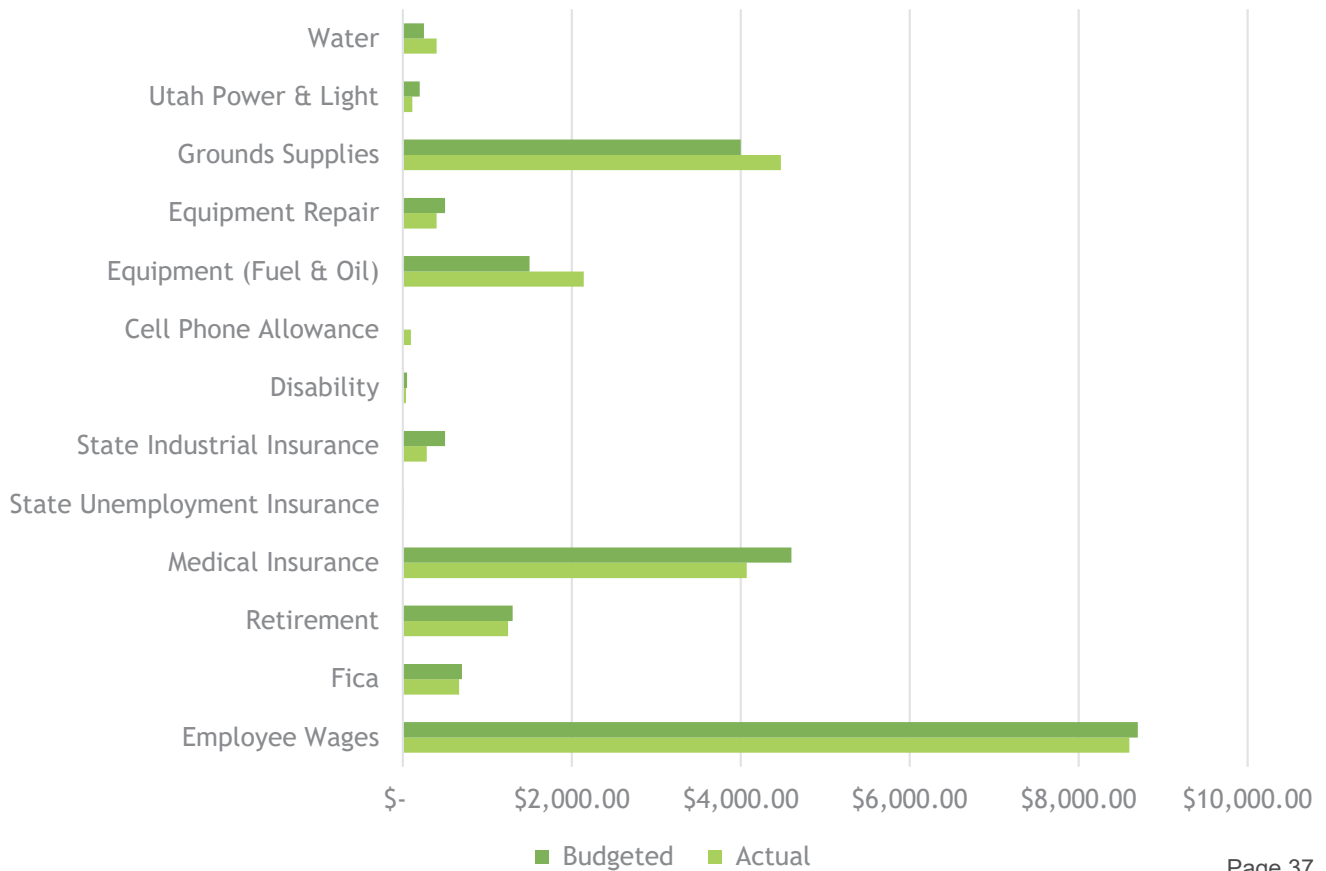
Revenues	\$ 29,929.00	\$ 22,310.00	\$ 23,363.00	\$ 31,600.00
Expenditures	\$ 22,522.00	\$ 22,310.00	\$ 23,549.00	\$ 24,285.00
Fund Totals	\$ 7,407.00	\$ -	\$ (186.00)	\$ 7,315.00

Perpetual Care Fund

Revenues



Expenditures



Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
89-30-250	TRANSFER FROM GENERAL FUND	\$ 3,390.00	\$ 1,100.00	\$ 1,512.00	\$ 3,390.00
89-30-410	PIONEER DAY CELEBRATION	\$ 8,940.00	\$ 7,000.00	\$ (6,236.00)	\$ 8,940.00
89-30-420	PEE WEE Baseball	\$ -	\$ -	\$ 121.00	\$ -
89-30-434	EASTER EGG HUNT	\$ -	\$ 300.00	\$ -	\$ -
89-30-435	SANTA CLAUS	\$ 150.00	\$ 300.00	\$ 700.00	\$ 150.00
	Total Revenue	\$ 12,480.00	\$ 8,700.00	\$ (3,903.00)	\$ 12,480.00

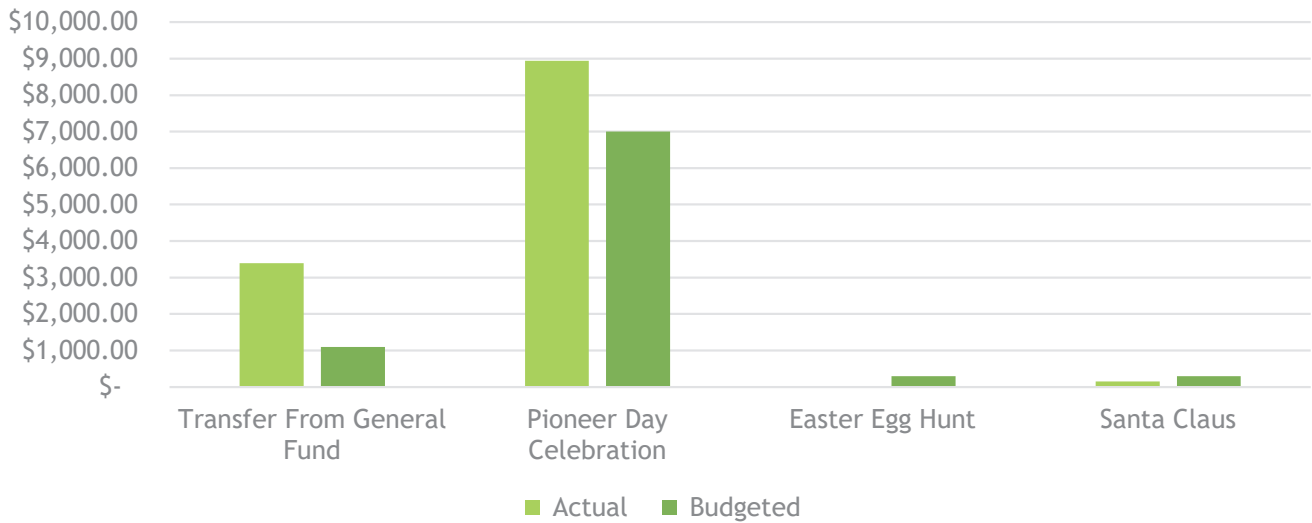
Account Number/Title		Current Year Actual	Current Year Budget	Prior Year Actual	FY 2020 Final Budget
89-40-262	EASTER EGG HUNT	\$ 600.00	\$ 700.00	\$ 644.00	\$ 600.00
89-40-271	SANTA CLAUS	\$ 434.00	\$ 1,000.00	\$ 913.00	\$ 435.00
89-40-272	PIONEER DAY CELEBRATION	\$ 11,443.00	\$ 7,000.00	\$ 9,092.00	\$ 11,445.00
	Total Expenditures	\$ 12,477.00	\$ 8,700.00	\$ 10,649.00	\$ 12,480.00

Revenues	\$ 12,480.00	\$ 8,700.00	\$ (3,903.00)	\$ 12,480.00
Expenditures	\$ 12,477.00	\$ 8,700.00	\$ 10,649.00	\$ 12,480.00
Fund Totals	\$ 3.00	\$ -	\$ (14,552.00)	\$ -

- Wellington City Transferred \$3,390 to the Recreation Fund on May 31, 2020 while preparing for a year end close out. Wellington City originally budgeted for a \$1,000 transfer. This is 3% more than the prior assumption.
- For the 2019 Pioneer Days Celebration Wellington City collected \$8,940 from donations, vendor booth fees, and the annual dinner ticket sales. This is 1.27% higher than the prior assumption.
- Wellington City did not receive any donations for the annual Easter Egg Hunt and only received \$150 for the annual Santa Claus visit.
- Wellington City has 3 Annual Community Events, Pioneer Days, the Annual Santa Claus visit at City Hall, and the Annual Easter Egg Hunt. Originally Wellington City anticipated these events would cost \$8,700. The actual events totaled \$12,477.
- The Annual Santa Claus visit, which is held the first Monday after Thanksgiving was successful. Wellington City only spent 43% of its budget on this event.
- Wellington City had to cancel the Annual Easter Egg Hunt in the Park because of the COVID-19 Pandemic. Wellington City had already ordered 5,000 Easter Eggs for this event for a total of \$600. The City plans to hand out these eggs during a possible Dinosaur Egg Hunt Event.
- The Pioneer Days Celebration is Wellington City's largest community event. The City originally anticipated that it would spend \$7,000 to hold this event. Instead, expenditures were closer to \$11,445. Although revenues received were also higher, Wellington City still needs to transfer \$2,505 from the General Fund to help offset these costs.

Recreation Fund

Revenues



Expenditures

