

Town of Wiggins Colorado

2017 Budget

As Adopted by the Board or Trustees

November 9, 2016



Gateway to the Plains and Rockies

Town of Wiggins Colorado

Officials and Administrative Staff

The Board of Trustees

Mary Ellen Mercer
Mayor Pro Tem

Mac Leon
Mayor

Chris Sandoval
Trustee

Mark Weinstein
Trustee

Jo-Anne Rohn-Cook
Trustee

Charles Ruyle
Trustee

Anna Brooks
Trustee

Town Administration

Patricia Lentell
Clerk/Treasurer

Paul Larino
Town Administrator

Jennifer Ferguson
Sergeant

Legal

Kimberly A. Emil
Municipal Judge

Melinda Culley
Town Attorney

Stephanie M. Galiano
Prosecuting Attorney

Rick Fendel
Water Attorney

TOWN OF WIGGINS
STRUCTURE AND BUDGETARY ORGANIZATION

Organization

The Town of Wiggins was incorporated in 1974 as a statutory town. Under the State of Colorado, the current Council-Mayor form of government consists of a Mayor and six members of the Board of Trustees. The town employs a full-time Town Administrator who is appointed by the Board of Trustees and who works under the general direction of the Board and Mayor.

The Town provides a full range of municipal services including police protection, streets department, a storm drainage system, water and wastewater services, a storm water levee system, parks, athletic programs, and works to enhance community development. The goal of the town is to grow and enhance these services in the upcoming years.

BUDGETARY STRUCTURE

All financial transactions of the Town are budgeted and recorded in individual funds categorized as either a governmental or a proprietary fund type. All funds are included in the town's audited financial statements and are appropriated by the budget. The basis for budgeting is the same as the basis for accounting used in the audited financial statements for all funds. The funds listed under each category are as follows:

- A. Governmental Fund Types:** Governmental funds are used to account for all of the activities of the Town and Library other than the ones accounted for in another fund and are budgeted on the modified accrual basis of accounting.

General Fund

The General Fund is the general operating fund of the Town and is used to account for operations traditionally associated with a Town which is not required for in another fund. This fund is used to account for the activities of elected officials, general government, the public works shop, streets, and public safety

Capital Sales Tax Fund

This fund was created by a ballot measure to account for the proceeds of a one cent sales tax for the design, engineering, construction and major repairs to curbs, gutters, sidewalks, streets, alleys, buildings, and other capital projects.

Conservation Trust Fund

This Fund accounts for lottery proceeds received from the State for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site pursuant to Colorado Revised Statutes. Funds are distributed from the State based on a formula approved by voters in November of 1992.

- B. Enterprise Funds:** Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises in that the costs of providing goods or services to the general public are financed through user charges. Enterprise Funds included in this budget are as follows:

Water Enterprise Fund

The Water Enterprise funds account for the financing and operation of the water system which renders services on a user charge basis to the general public. They include the operations of the distribution

systems, the well system, and the water tanks.

Sewer Enterprise Fund

The Sewer Enterprise funds account for the financing and operation of the sewer system and the waste water treatment plant which renders services on a user charge basis to the general public. They include the operations of the collection systems, lift station and the waste water treatment Plant.

BUDGET PROCESS LEGAL REQUIREMENTS

I. SUBMISSION OF THE BUDGET

Pursuant to Colorado Revised Statutes Title 29, Article 1, Part 1 "Local Government Budget Law of Colorado", each local government levying property tax must enact a resolution or ordinance to appropriate funds for the ensuing fiscal year before certifying the mill levy to the county commissioners by December 15th (C.R.S. 39-5-128(1)) of each year. If the budget is not adopted by the deadline, then 90% of the amounts appropriated in the current year for operations and maintenance expenses shall be deemed re-appropriated for the purposes specified in such last appropriation (C.R.S. 29-1-108 (2) and (3)).

The budget officer must submit the proposed budget presenting a complete financial plan by fund and by spending agency within each fund to the governing body by October 15th of each year (C.R.S. 29-1-105).

The governing body must publish "Notice of Budget" upon receiving the proposed budget (C.R.S. 29-1-106(1)). The notice must contain the following:

- ✓ Date & Time of the Budget Meeting
- ✓ Information about the availability for inspection of the budget
- ✓ A statement that electors may file objections to the proposed budget at any time prior to the adoption of the budget (C.R.S. 29-1-106)

A certified copy of the adopted budget must be filed with the Division of Local Government, Department of Local Affairs of the State of Colorado by January 31st of the budget year. (C.R.S. 29-1-113(1)). A certified copy of the budget means that it has a signed statement indicating: "I, <name of person>, certify that the attached is a true and accurate copy of the 2016 budget of the Town of Wiggins." If a budget is not filed, the county treasurer may be authorized to withhold the local government's tax revenues.

The local government budget must set forth the following: The Budget must contain:

- ✓ A written budget message that must include:
 - Describe the important features of the budget;
 - Include a statement of the budgetary basis of accounting used in the budget [cash, modified accrual, or encumbrance (C.R.S. 29-1-102(2))]
 - Include a description of the services to be delivered during the budget year (C.R.S. 29-1-103(1)(2)).
- ✓ Expenditures and revenues must be described with "...explanatory schedules or statements classifying the expenditures by object and the revenues by source." (C.R.S. 29-1-103(1)(f)).
- ✓ Estimated beginning and ending fund balances must be shown (C.R.S. 29-1-103(1)(c)). Fund balances are described as "...the balance of total resources available for

subsequent years' budgets..."(C.R.S. 29-1-102(11)).

- ✓ Three years' comparable data must be shown in the budget: the prior fiscal year's actual figures; the estimated figures through the end of the current fiscal year; and the budget year's data (C.R.S. 29-1-103(1)(d)).
- ✓ No deficit spending. No budget shall provide for expenditures in excess of available revenues and beginning fund balances (C.R.S. 29-1-103(2)).
- ✓ Lease-purchase agreement supplemental schedule. The adopted budget must separately set forth the total amount to be expended during the budget year for payment obligations under all lease-purchase agreements for real property and for all other property. It must also show the total maximum payment liability under the agreement, and all optional renewal terms (C.R.S. 29-1-103(3)(d)).

II. BUDGET AMENDMENTS

Local governments subject to the local government budget law (C.R.S. 29-1-101) must follow statutory procedures to authorize any spending in excess of the "appropriation" of the budget. The appropriation must be made by fund (C.R.S. 29-1-102(10)) within the budget and may be made by spending agency (a department) (C.R.S. 29-1-102(17)) within a fund and the amounts appropriated shall not exceed the expenditures specified in the budget (C.R.S. 29-1-108(2)). The Town of Wiggins drafts its budget resolution by fund.

1. **Transfer Appropriated Moneys:** If the appropriation is by fund, then the moneys may be transferred from one line item to another within the fund without having to do a statutory budgetary amendment. If moneys are to be transferred between appropriated funds, the budget must be amended in the statutory manner because the appropriation of the fund receiving the transfer must be increased.
2. **Supplemental Budget & Appropriation:** If the local government receives revenues unanticipated from any other source other than its property tax mill levy, the expenditure of such revenues requires the adoption of a supplemental budget and appropriation to authorize spending the "new" money above the initially appropriated amount.
3. **Revised Appropriation:** If revenues are lower than anticipated in the adopted budget, the governing body may adopt a revised (downward) appropriation ordinance or resolution and so reduce spending to less than what was originally budgeted (C.R.S. 29-1-109 (1)(c)).
4. **Budget Contingency:** In a situation where the local government has had an unforeseen emergency, the local government may adopt a budget contingency at a public meeting. The facts concerning the emergency should be detailed within the minutes of the public meeting at which the contingency is adopted, and afterward a copy of the resolution/ordinance adopting the contingency should be sent to the Division of Local Affairs.

A. Steps to Amend the Budget:

1. Publish the Notice of Meeting to Amend the Budget (must contain same type of information as the original Notice of Budget)
2. Conduct a hearing
3. Adopt the budget amendment
4. File a copy of the adopted resolution or ordinance with the Division of Local Government

5. Timing: Spending in excess of the appropriation is not permitted (C.R.S. 29-1-110). Therefore, the statutory amendment of the budget or contingency must occur before spending in excess of the original appropriation.

Town of Wiggins

Accounting Overview

Budgetary Accounting Basis

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. For both accounting and budgetary purposes, the following basis is applied.

Governmental Funds utilize the modified accrual basis of accounting. Revenues are recorded in the year in which they are both measurable and available. Revenues are measurable when the amount of the transaction can be determined. Revenues are available when they are collectible within the current period or shortly thereafter. Generally expenditures are recorded when the liability is incurred.

Proprietary Funds use the accrual basis of accounting. Revenues are recognized when earned and measurable. Expenses are recognized when the liabilities are incurred. The State of Colorado requires capital expenses be budgeted and appropriated in Proprietary funds.

Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), except capital improvements are treated as expenses in the proprietary funds.

Amendments to the Budget Process

Transfers of appropriations may be made with the approval of the Town Administrator between any accounts (line-item) within the same program.

Transfers of appropriations between may be made with the approval of the Town Administrator between any accounts (line-item) within the same program or between programs within the same spending agency (department).

Pooled Cash

The City has a single checking account for all cash transactions. An overdraft in one fund will not result in returned checks with the single checking account.

Capital Assets

The accounting and reporting applied to the fixed assets associated with a fund are determined by its measurement focus as discussed above.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed fixed assets, including water rights, fire hydrants, water and sewer lines from sub-dividers and property owners, are recorded at estimated fair market value at the time received.

Acquisitions of capital assets are recorded as capital outlay expenditures within the governmental funds.

Capital assets used by proprietary funds are capitalized in the appropriate proprietary fund. Depreciation is charged as an expense against their operations and accumulated depreciation is reported on proprietary fund balance sheets.

Revenues – Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

Property Taxes

Under Colorado law, all property taxes become due and payable in the year following that in which they are levied. Property taxes are recognized as revenue when received by the County Treasurer.

Fund Equity

Fund equity at the governmental fund financial reporting level is classified as “fund balance.” Fund equity for all other reporting is classified as “net position.”

Fund Balance

Generally, fund balance represents the difference between the current assets and current liabilities. The Town reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund balance that is available for appropriation in future periods. Designations are management’s intent to set aside these resources for specific services.

Net Position

Net Position represents assets plus deferred outflows less liabilities less deferred inflows. Net position invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets.

Budget Message from the Town Administrator

Honorable Mayor, Board of Trustees, and Citizens of Wiggins:

This letter forwards the Town's 2017 Budget. This budget is built upon reflections of this past year and a culmination of objectives, missions, and goals for the upcoming year. The objectives and goals were articulated after thorough considerations by the Board of Trustees, the Town Administration, citizen input, and the employees of the Town.

Through diligent oversight by the Board of Trustees and execution by management, the town has achieved numerous accomplishments during the past fiscal year:

- The Town has a healthy fund balance in all accounts and has built reserves in excess of the customary levels.
- The Town Staff has worked diligently to make the Town's water system fully functional and operate at higher levels of efficiency.
- The town has annexed over 275 acres of land into its incorporated limits in 2016. The annexation includes land for residential, multifamily, and commercial uses.
- The town approved a high quality residential development this year that includes sites for up to 250 homes. Multiple building permits have been pulled for the construction on new homes this year.
- The Town staff worked feverishly this year to implement new park programs and improve the overall esthetics of the park.
- The Town embarked on a multiyear project to hard surface roads and build sidewalks. To date, multiple sections of road have been completed including a large section of roadway on Main St.
- In Fiscal Year 2016, the Board of Trustees made a commitment to invest in Town employees through training and salary adjustments. The Town Staff is very cohesive and operating at a higher level than that of previous years.
- Town staff, working with Morgan County Economic Development, was able to attract and welcome a new manufacturing business to the community. This new business will prove to be a great asset and job creator in the years to come.
- The Board of Trustees have worked enthusiastically this year to find ways to better improve the way of life for the residents and businesses. They have dedicated endless hours of volunteerism and committee support.

Looking forward at the 2017 budget, it promotes the vision of the Mayor, Board of Trustees, and the Town Staff. It is built on great reverence for the citizens of Wiggins and the desire we have to build a path for a better future. It is likely that 2017 will continue to be a year of growth and change for the Town of Wiggins. However, as many welcome this growth, we fully understand and appreciate the history and traditions of the community. The 2016 Budget reflects the values and history of Wiggins, while making way for improvements to the Town as a whole. Below are some of highlights of the 2016 Budget:

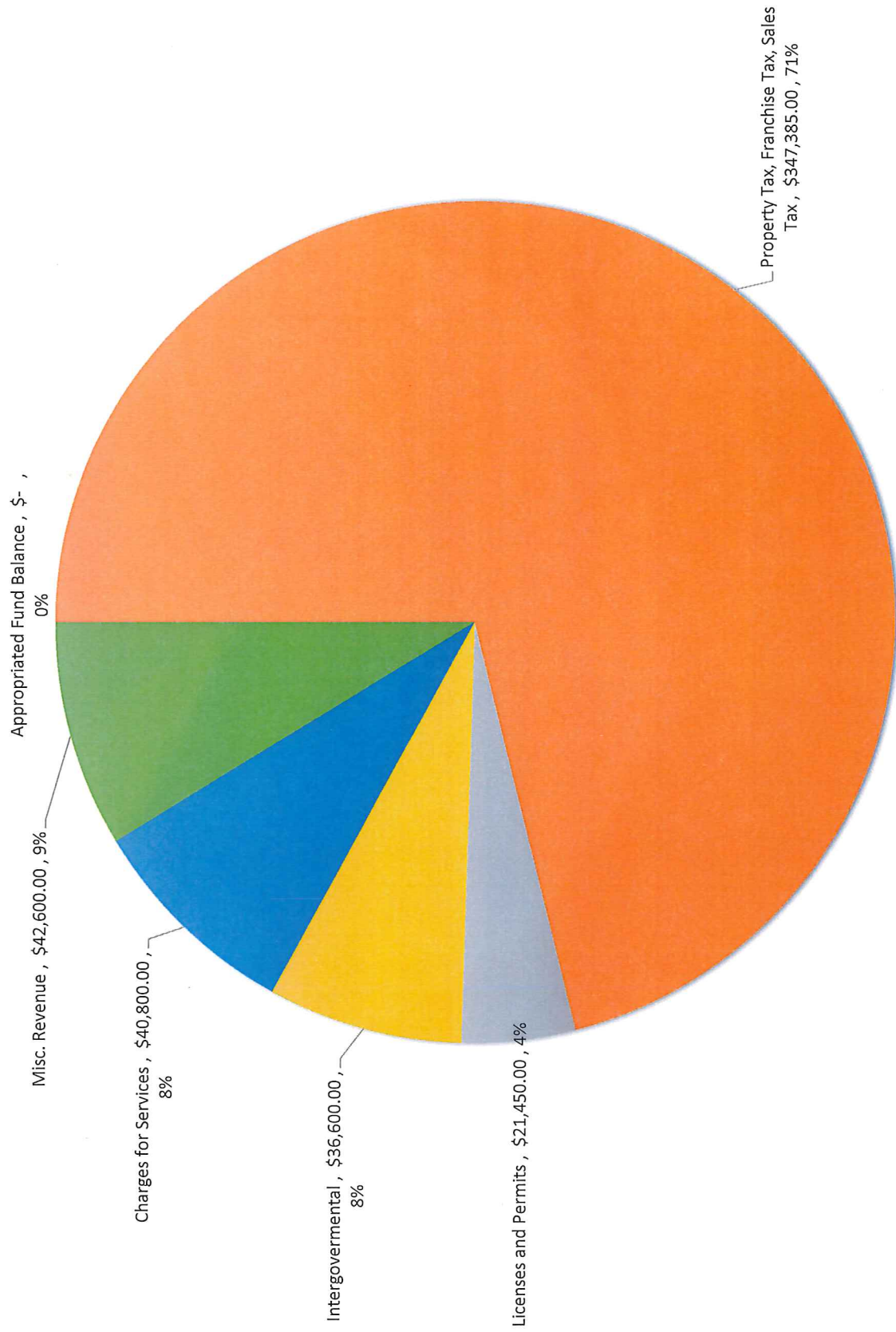
- Appropriates resources from the Capital Outlay Fund that will predominantly be used for improvement to the town's water and sewer system.
- Allocates funds to Town events and organizations that help make Wiggins a more cohesive community.
- Provides mechanisms to encourage housing and retail development opportunities.
- Invests in our Police Department by providing adequate equipment and training.
- Allocates funds for proper maintenance of the Town's Public Works Equipment.
- Purchases equipment to assist the Town in maintaining our right of ways.
- Invests funds into our parks to work towards building and maintaining a superb park system.
- Provides necessary funds to ensure the smooth operation of the Town's Water and Waste Water Facilities.
- Invests in new water and sewer lines to assist in the development of additional housing.
- The overall budget is in alignment with the direction and vision of improving the quality of life for the residents of the Town of Wiggins.

I want to give a special acknowledgment to the Town's Trustees and the Staff for their input and painstaking efforts during this phase of the budget cycle. I am committed to ensuring responsible, transparent, and effective government for our community. The road ahead is full of challenges and great opportunities for our community; which we will face with resilience and unity. Together, we will lead our Town to a bright future while we respect the values of the past. It is a pleasure to have the opportunity to serve the Citizens of this great community and I look forward to a great year.

Sincerely,

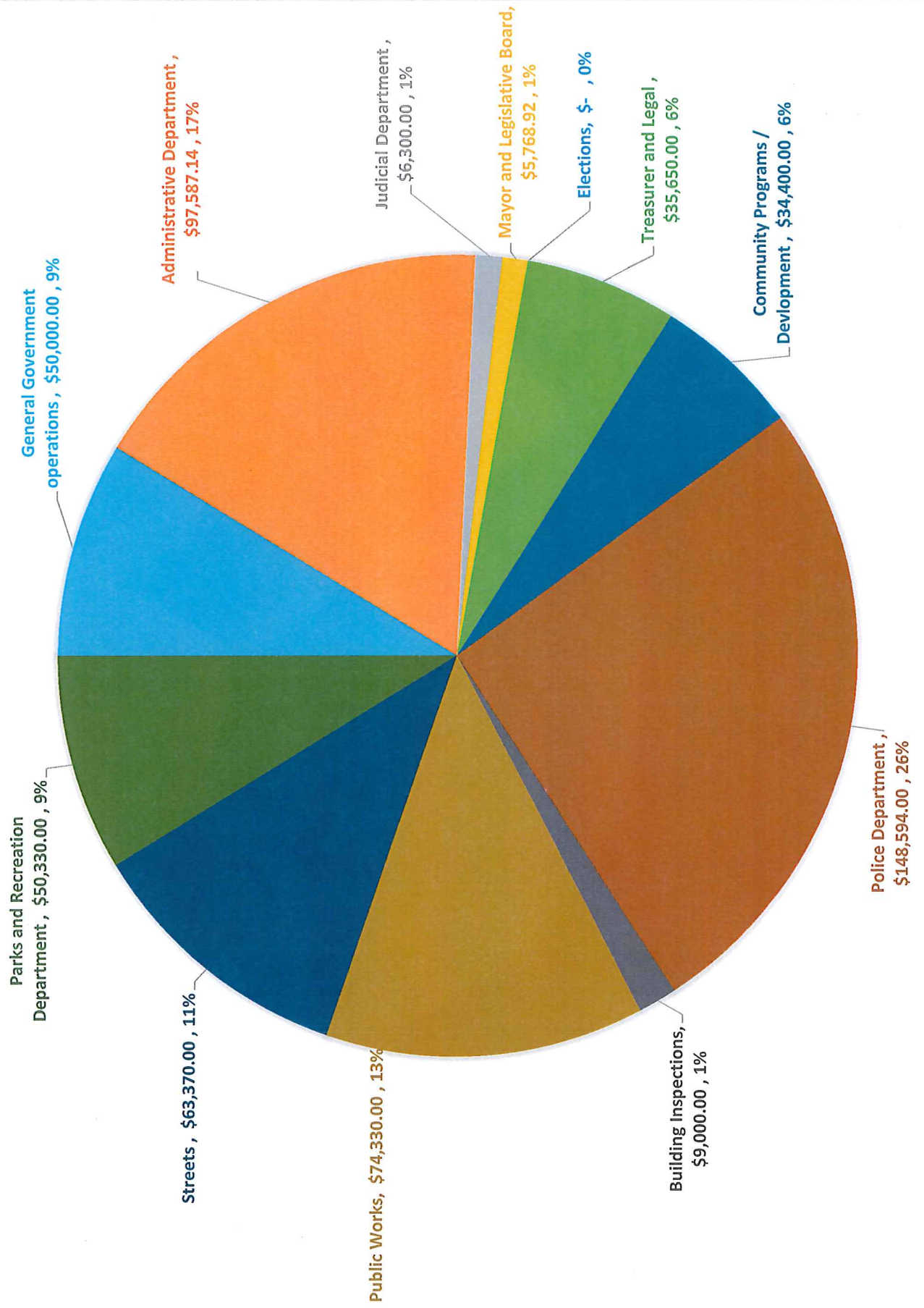
Paul D. Larino
Town Administrator

2016 GENERAL BUDGET REVENUES

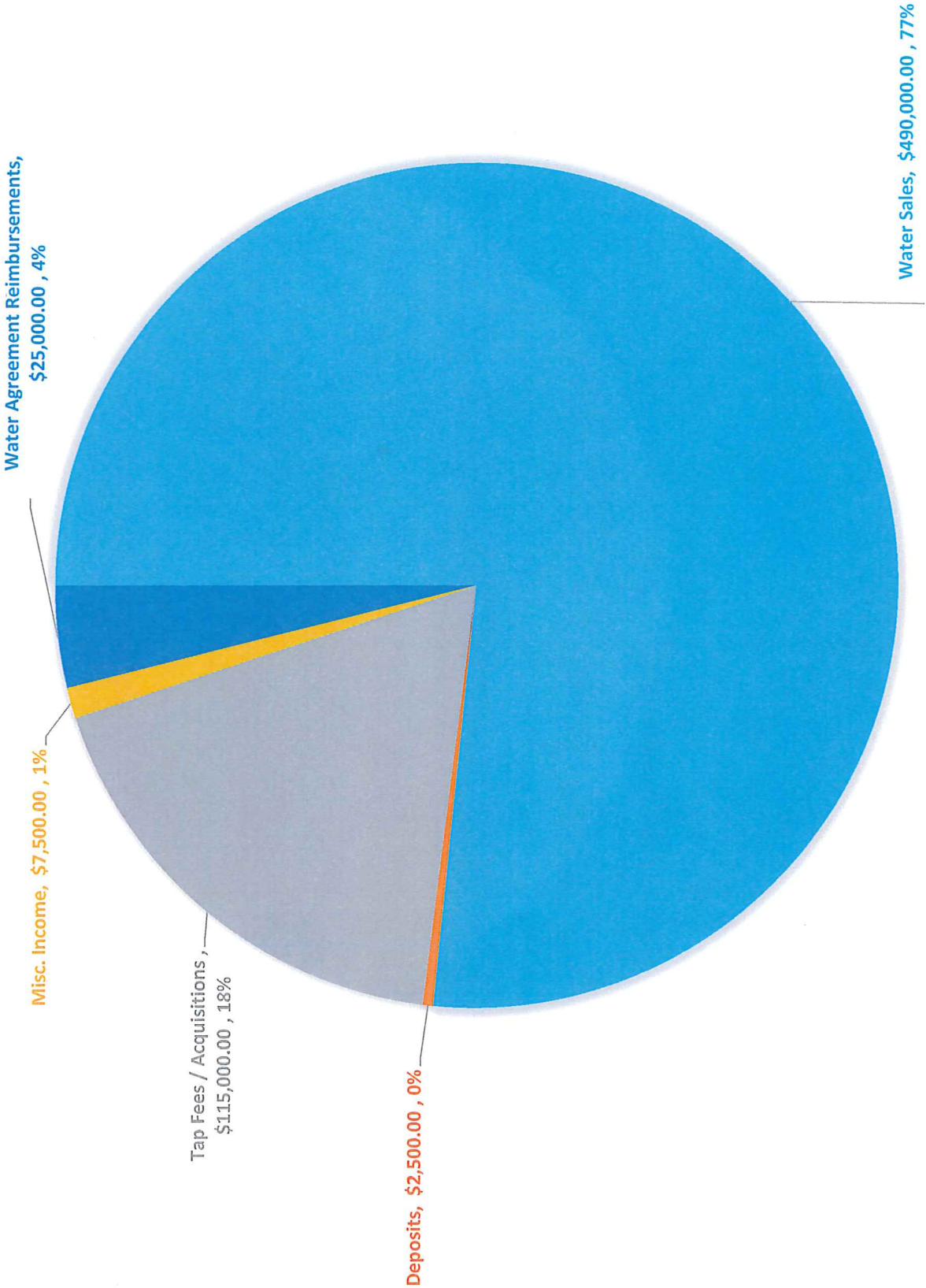


- Appropriated Fund Balance
- Property Tax, Franchise Tax, Sales Tax
- Licenses and Permits
- Intergovernmental
- Charges for Services
- Misc. Revenue

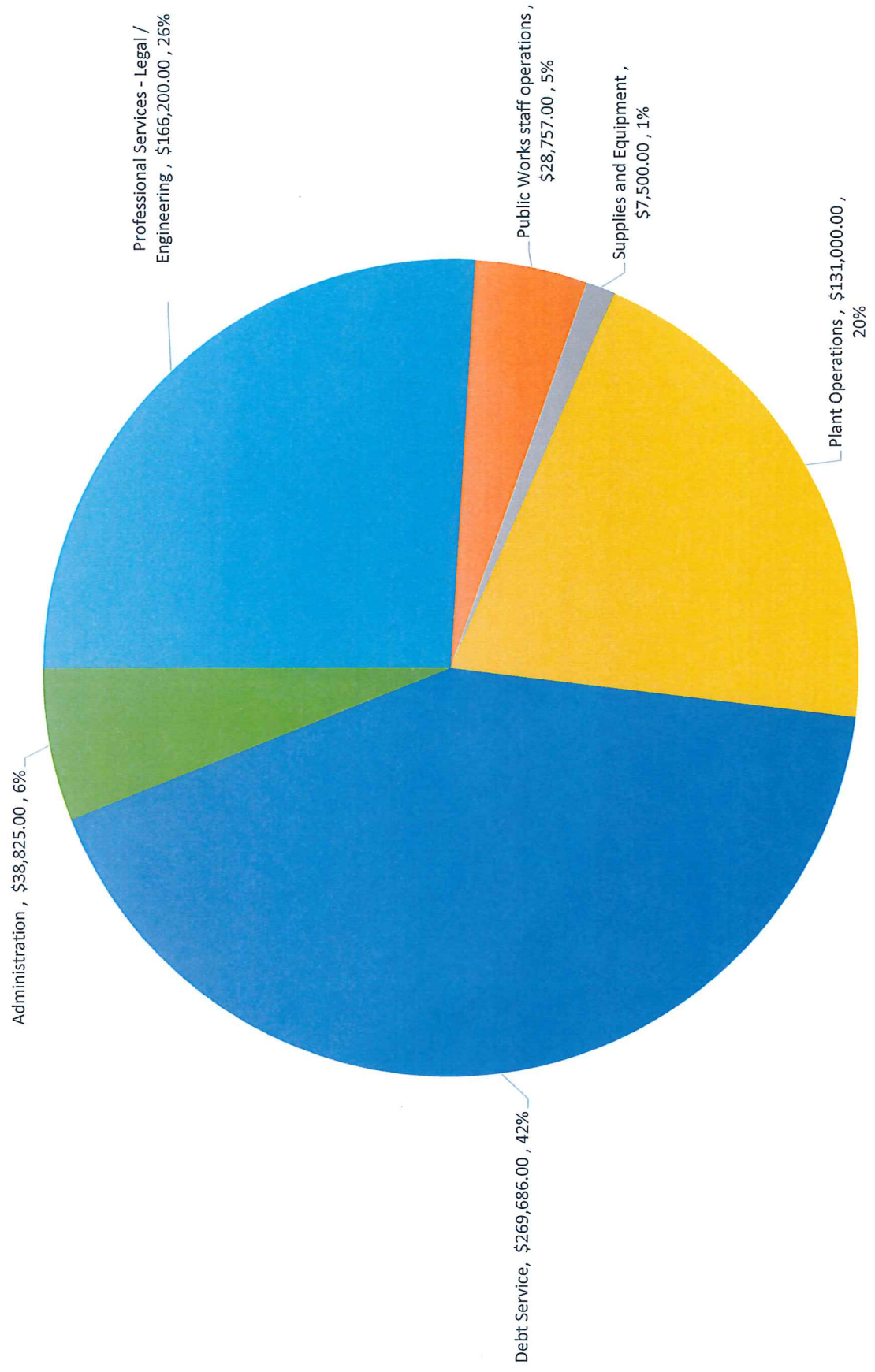
2016 GENERAL BUDGET EXPENDITURES



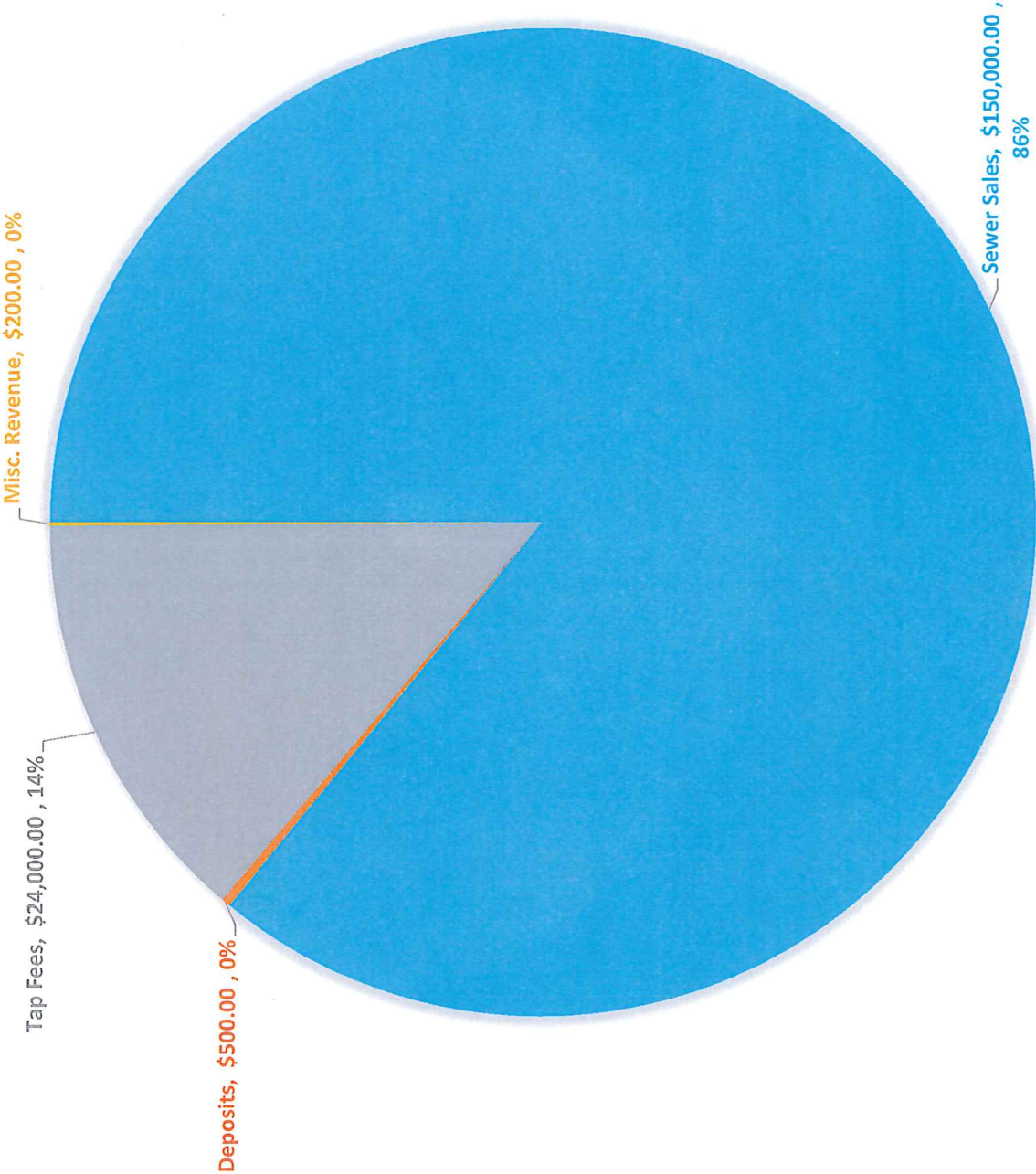
2016 WATER ENTERPRISE REVENUES



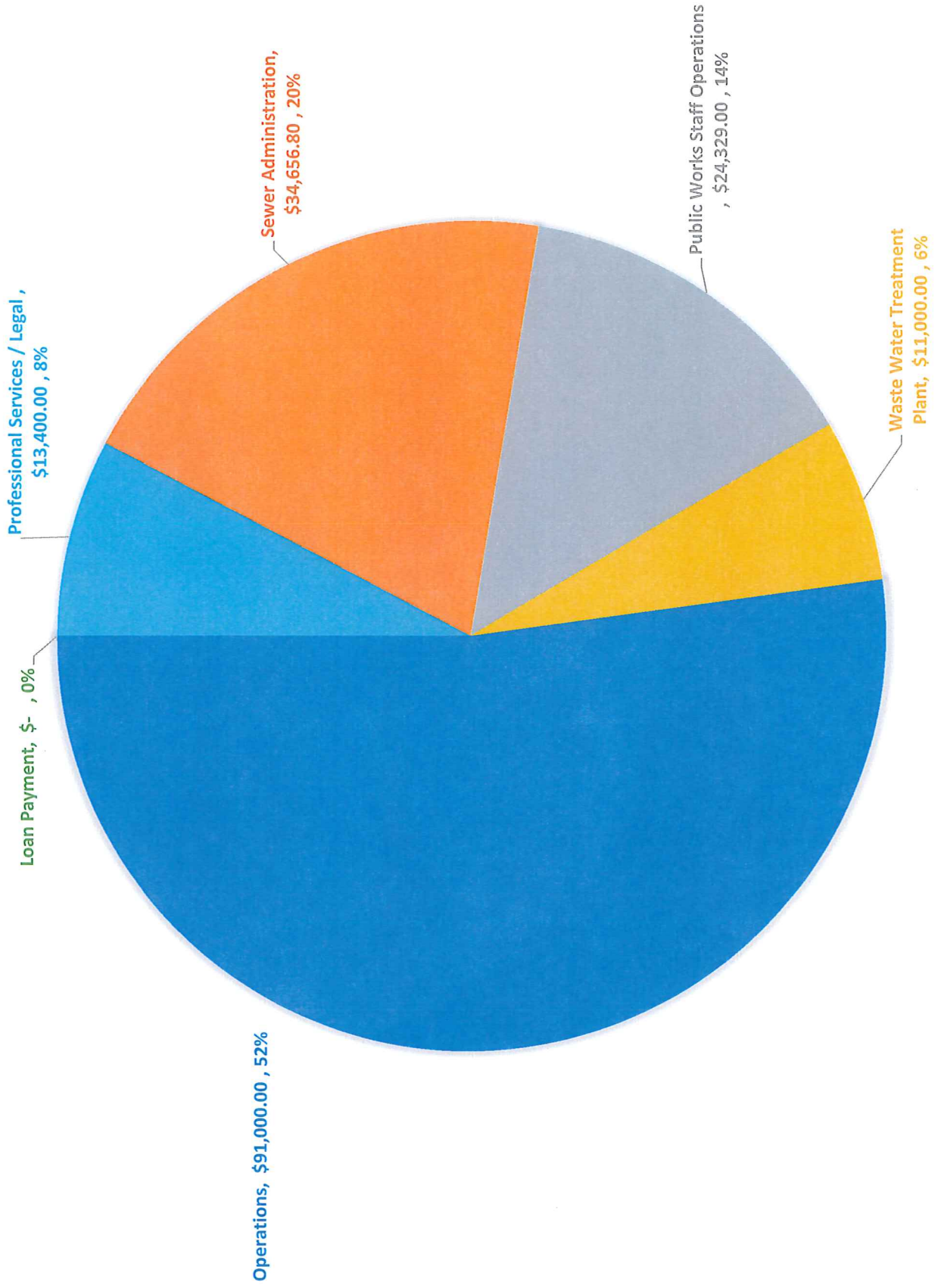
2016 WATER ENTERPRISE EXPENDITURES



2016 SEWER ENTERPRISE REVENUES



2016 SEWER ENTERPRISE EXPENDITURES



Report Criteria:

Account.Acct No = All
Account Detail

Acct No	Account Description	2015 Pri Year Budget	2016 Cur Year Budget	01/16-10/16 Cur YTD Actual	2017 Fut Year Budget
GENERAL FUND					
10-30001	GENERAL FUND RESERVE TRANSFER	64,544.03	0.00	0.00	0.00
10-30003	OP & MAINTENANCE RESERVE TRNSF	0.00	0.00	0.00	0.00
10-30004	GENERAL MISCELLANEOUS	0.00	0.00	0.00	0.00
10-30099	APPROPRIATED FUND BALANCE	0.00	54,203.76	0.00	0.00
10-31100	CURRENT PROPERTY TAX	175,867.21	187,596.24	195,655.01	192,275.00
10-31101	TAX MISCELLANEOUS	0.00	0.00	0.00	0.00
10-31200	SPECIFIC OWNERSHIP	18,800.00	19,000.00	14,035.88	19,000.00
10-31300	1% TOWN SALES TAX	96,000.00	110,000.00	85,693.74	125,000.00
10-31420	CIGARETTE TAX	1,500.00	1,500.00	1,054.90	1,500.00
10-31810	SEVERENCE TAX	20,000.00	6,500.00	12,761.09	12,800.00
10-31820	FRANCHISE TAX- MORGAN CTY. REA	4,600.00	4,600.00	3,608.00	5,060.00
10-31821	FRANCHISE FEE-XCEL ENERGY	7,000.00	8,000.00	5,901.98	8,800.00
10-31822	FRANCHISE TAX-NCCI	0.00	0.00	0.00	0.00
10-31823	FRANCHISE FEE-WIGGINS TELE	1,600.00	1,500.00	1,482.74	1,650.00
10-31900	PENALTIES AND INTEREST TAXES	400.00	400.00	82.33	300.00
10-32110	LIQUOR LICENSE (15%)	150.00	150.00	275.00	200.00
10-32210	BUILDING PERMITS	500.00	24,000.00	8,886.58	20,000.00
10-33410	GRANTS	0.00	20,000.00	0.00	0.00
10-33420	DOLA GRANT- PRE-SCHOOL	0.00	0.00	0.00	0.00
10-33430	MISCELLANEOUS FEES	0.00	0.00	0.00	0.00
10-33530	HIGHWAY USERS TAX	33,000.00	30,000.00	30,566.33	46,000.00
10-33550	ADDITIONAL MOTOR VEHICLE	4,000.00	4,000.00	2,269.50	4,000.00
10-33800	ROAD AND BRIDGE	14,900.00	15,500.00	18,657.67	24,000.00
10-34210	SPECIAL POLICE SERVICES	1,000.00	200.00	0.00	200.00
10-34215	VIN INSPECTIONS	0.00	200.00	63.75	200.00
10-34220	BUILDING DEVELOPMENT REVIEW	0.00	10,000.00	13,000.00	20,000.00
10-34221	BUILDING INSPECTION PLAN REV	0.00	0.00	0.00	500.00
10-34281	ADULT ACTIVITIES FEE	0.00	0.00	0.00	0.00
10-34282	YOUTH ACTIVITIES FEE	0.00	0.00	213.00	0.00
10-34283	SOFTBALL REG FEES	0.00	0.00	0.00	0.00
10-34284	BASEBALL REG FEES	0.00	0.00	11,867.77	11,000.00
10-34285	BASKETBALL REG FEES	0.00	0.00	0.00	500.00
10-34286	VOLLEYBALL REG FEES	0.00	0.00	0.00	500.00
10-34287	SOCCER REG FEES	0.00	0.00	35.00	1,000.00
10-34288	SUMMER ACTIVITY FEES	0.00	0.00	555.00	1,000.00
10-34289	MISCELLANEOUS ACTIVITY FEES	0.00	0.00	0.00	200.00
10-34290	MISCELLANEOUS FEES	0.00	0.00	200.00	1,200.00
10-34291	PARK CONCESSIONS	0.00	0.00	1,309.15	2,500.00
10-34292	ABATEMENTS	0.00	0.00	0.00	2,000.00
10-35100	COURT APPEAL AND BONDS	150.00	500.00	250.00	500.00
10-35110	COURT FINES-MUNICIPAL	3,000.00	7,500.00	5,476.00	30,000.00
10-35120	COUNTY COURT FINES	100.00	100.00	0.00	100.00
10-36000	OTHER MISCELLANEOUS	2,000.00	5,000.00	338.79	1,500.00

Acct No	Account Description	2015 Pri Year Budget	2016 Cur Year Budget	01/16-10/16 Cur YTD Actual	2017 Fut Year Budget
GENERAL FUND					
10-36010	DOG LICENSES/CLINIC	250.00	150.00	290.00	300.00
10-36011	BUSINESS LICENSE	0.00	100.00	240.00	250.00
10-36012	CONTRACTOR LICENSES	0.00	500.00	700.00	650.00
10-36013	GOLF CART LICENSES	0.00	50.00	0.00	50.00
10-36014	MISCELLANEOUS FEES	0.00	0.00	0.00	0.00
10-36020	CULTURE AND RECREATIONAL FEES	1,000.00	0.00	0.00	0.00
10-36030	DONATIONS & SPECIAL EVENTS	0.00	0.00	6,050.00	0.00
10-36040	INSURANCE PROCEEDS	0.00	0.00	0.00	0.00
10-36050	CAPITAL CREDITS RECEIVED	0.00	0.00	0.00	0.00
10-36100	INTEREST ON SAVINGS	300.00	300.00	88.34	100.00
10-36310	BUILDING & FARM RENT	0.00	100.00	10.00	0.00
10-36420	REFUNDS	0.00	0.00	3,603.14	2,500.00
10-36500	CONTRIBUTIONS	0.00	0.00	22,729.00	4,500.00
10-36530	DONATIONS & SPECIAL EVENTS	0.00	0.00	0.00	15,000.00
10-39001	DEBT PROCEEDS	0.00	0.00	0.00	0.00
10-39110	TRANSFER FROM SALES TAX FUND	0.00	0.00	0.00	0.00
10-39210	SALE OF FIXED ASSETS	6,000.00	68,400.00	53,091.50	25,000.00

GENERAL GOVERNMENTAL

10-410-10	PROPERTY TAX REBATES	0.00	0.00	0.00	0.00
10-410-13	FINANCIAL AUDIT	2,800.00	2,800.00	2,112.00	2,600.00
10-410-32	PROFESSIONAL SERVICES	3,000.00	3,500.00	6,815.75	4,500.00
10-410-40	EMPLOYEE TRAINING	7,500.00	5,000.00	6,530.70	6,500.00
10-410-41	TELEPHONE	3,500.00	1,500.00	1,482.16	1,600.00
10-410-42	GEN UTILITIES	0.00	2,300.00	1,791.77	2,000.00
10-410-43	OFFICE BLDG. REPAIRS AND MAINT	2,000.00	2,000.00	1,613.16	1,800.00
10-410-44	OFFICE EQUIPMENT LEASES	4,300.00	5,500.00	6,214.47	5,800.00
10-410-52	INSURANCE AND BONDS	10,500.00	7,400.00	8,208.60	7,900.00
10-410-54	ADVERTISING	1,000.00	1,500.00	72.50	800.00
10-410-55	POSTAGE AND SHIPPING	0.00	500.00	1,021.08	500.00
10-410-58	TRAVEL AND MEETINGS	200.00	2,000.00	2,671.65	3,500.00
10-410-61	OPERATING SUPPLIES	5,000.00	28,450.00	19,783.43	10,500.00
10-410-90	DUES & SUBSCRIPTIONS	1,100.00	1,500.00	1,296.00	2,000.00
10-410-91	NEWSLETTERS & PUBLICATIONS	0.00	800.00	245.36	0.00
10-410-99	FLOW THRU TO PRE-SCHOOL	0.00	0.00	0.00	0.00

GENERAL GOVERNMENTAL Totals:	40,900.00	64,750.00	59,858.63	50,000.00
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ADMINISTRATION DEPARTMENT

10-411-11	SALARY-TOWN CLERK	10,850.00	14,980.00	12,408.65	15,800.00
10-411-12	SALARY-ADMINISTRATOR	17,500.00	49,790.50	41,343.71	50,575.00
10-411-13	SALARY-PART TIME CLERK	0.00	3,800.00	2,702.03	3,900.00
10-411-20	EMPLOYEE BENEFITS	5,643.12	13,802.00	16,032.44	13,500.00
10-411-22	FICA & MEDICARE	2,142.00	5,245.64	4,086.72	5,516.59

Acct No	Account Description	2015 Pri Year Budget	2016 Cur Year Budget	01/16-10/16 Cur YTD Actual	2017 Fut Year Budget
<u>GENERAL FUND</u>					
<u>ADMINISTRATION DEPARTMENT (Cont.)</u>					
10-411-23	457 RETIREMENT	840.00	1,943.12	1,830.74	1,800.00
10-411-25	UNEMPLOYMENT INS	150.00	137.14	81.25	140.55
10-411-26	WORKERS' COMPENSATION	3,100.00	924.95	924.95	985.00
10-411-27	EMPLOYEE APPRECIATION	0.00	500.00	234.96	500.00
10-411-28	TA VEHICLE STIPEND	0.00	0.00	0.00	4,800.00
10-411-29	LIFE INSURANCE	0.00	67.20	0.00	70.00
ADMINISTRATION DEPARTMENT Totals:		40,225.12	91,190.55	79,645.45	97,587.14
<u>JUDICIAL DEPARTMENT</u>					
10-412-00	CONTRACT-JUDGE	2,750.00	2,750.00	1,575.00	2,750.00
10-412-01	CONTRACT-TOWN PROSECUTOR	0.00	3,300.00	1,100.00	3,300.00
10-412-10	SETTLEMENT COST	0.00	0.00	24,330.83	0.00
10-412-61	OFFICE SUPPLIES	0.00	250.00	0.00	250.00
JUDICIAL DEPARTMENT Totals:		2,750.00	6,300.00	27,005.83	6,300.00
<u>MAYOR & LEGISLATIVE BOARD</u>					
10-413-10	MAYOR COMPENSATION	2,400.00	2,400.00	2,000.00	2,400.00
10-413-11	BOARD OF TRUSTEES COMPENSATIO	2,880.00	2,880.00	2,120.00	2,880.00
10-413-22	FICA & MEDICARE	403.92	403.92	284.58	403.92
10-413-23	457 RETIREMENT	0.00	0.00	0.00	0.00
10-413-25	UNEMPLOYMENT	0.00	0.00	0.00	0.00
10-413-26	WORKERS' COMPENSATION	0.00	75.00	75.00	85.00
10-413-29	LIFE INSURANCE	0.00	0.00	0.00	0.00
MAYOR & LEGISLATIVE BOARD Totals:		5,683.92	5,758.92	4,479.58	5,768.92
<u>ELECTIONS</u>					
10-414-00	ELECTIONS	1,000.00	1,100.00	0.00	0.00
ELECTIONS Totals:		1,000.00	1,100.00	0.00	0.00
<u>TREASURERS</u>					
10-415-15	COLLECTIONS (TREASURERS FEE)	4,000.00	4,000.00	3,602.90	3,650.00
10-415-30	TOWN LEGAL	35,000.00	32,000.00	24,621.44	30,000.00

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<u>GENERAL FUND</u>					
<u>TREASURERS (Cont.)</u>					
10-415-40	REPORTING AND PUBLISHING	300.00	300.00	2,972.02	2,000.00
	TREASURERS Totals:	39,300.00	36,300.00	31,196.36	35,650.00
<u>COMMUNITY PROGRAMS</u>					
10-419-00	FOURTH OF JULY FESTIVAL	4,000.00	5,500.00	24,268.06	15,500.00
10-419-01	WIGGINS OLD TIME CHRISTMAS	0.00	5,607.66	762.30	4,500.00
10-419-05	BUSINESS DIST BEAUTIFICATION	0.00	15,000.00	9,138.01	3,500.00
10-419-20	DONATIONS	500.00	2,900.00	2,284.94	2,900.00
10-419-50	ECONOMIC DEVELOPMENT	0.00	0.00	0.00	8,000.00
10-419-60	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
10-419-61	OFFICE EQUIPMENT LEASES	0.00	0.00	0.00	0.00
10-419-63	CEMETERY DEVELOPMENT	0.00	0.00	0.00	0.00
10-419-99	OTHER MISCELLANEOUS	0.00	0.00	5,747.56	0.00
	COMMUNITY PROGRAMS Totals:	4,500.00	29,007.66	42,200.87	34,400.00
<u>POLICE DEPARTMENT</u>					
10-421-00	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
10-421-05	EQUIPMENT-CAPITAL OUTLAY	0.00	2,900.00	1,981.69	1,000.00
10-421-09	CAPITAL OUTLAY LEASE	0.00	0.00	0.00	11,067.00
10-421-10	CAPITAL OUTLAY LEASE	2,000.00	15,700.00	11,066.44	0.00
10-421-11	SALARIES-POLICE CHIEF	46,982.00	50,660.00	31,049.15	38,520.00
10-421-12	SALARIES-PATROL OFFICER	24,962.00	28,765.00	22,441.67	33,705.00
10-421-13	SALARIES-PART TIME (DEPUTY)	4,000.00	4,000.00	260.00	11,200.00
10-421-14	SPECIAL POLICE SERVICES	600.00	600.00	0.00	250.00
10-421-20	EMPLOYEE BENEFITS	15,210.00	16,950.00	13,236.00	14,500.00
10-421-22	FICA & MEDICARE	1,298.73	1,200.00	889.86	1,250.00
10-421-23	PENSION-FPPA	5,726.74	6,354.00	6,024.15	5,900.00
10-421-24	DEATH AND DISABILITY-FPPA	0.00	373.95	350.55	215.00
10-421-25	UNEMPLOYMENT INSURANCE	280.00	333.70	162.51	333.70
10-421-26	WORKERS' COMPENSATION	3,600.00	2,846.00	2,846.00	2,846.00
10-421-27	457 RETIREMENT	2,053.92	2,382.75	301.49	2,502.75
10-421-28	FARM HOUSE UTILITIES-GAS & ELC	2,500.00	2,300.00	1,640.59	2,000.00
10-421-29	UNIFORMS	2,000.00	1,000.00	3,316.57	1,800.00
10-421-30	PROFESSIONAL SERVICES	900.00	500.00	413.00	500.00
10-421-40	TRAINING	500.00	500.00	180.00	1,500.00
10-421-41	TELEPHONE	1,500.00	1,900.00	2,449.38	2,100.00
10-421-42	COM CENTER PHONE LINE	0.00	500.00	0.00	500.00
10-421-43	REPAIRS AND MAINTENANCE (AUTO)	2,800.00	1,000.00	1,008.46	1,000.00

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<u>GENERAL FUND</u>					
<u>POLICE DEPARTMENT (Cont.)</u>					
10-421-49	OTHER MISCELLANEOUS	300.00	0.00	403.33	400.00
10-421-50	K-9 MAINTENANCE	0.00	0.00	0.00	0.00
10-421-52	INSURANCE AND BONDS	8,000.00	7,400.00	8,108.60	8,105.00
10-421-55	PRINTING	0.00	750.00	0.00	750.00
10-421-60	SPECIAL DETAIL SERVICES	0.00	0.00	0.00	0.00
10-421-61	GENERAL OPERATING SUPPLIES	1,000.00	1,500.00	1,101.65	1,200.00
10-421-62	FUEL	6,500.00	5,500.00	3,664.00	3,800.00
10-421-64	CRIME PREVENTION	0.00	250.00	72.19	250.00
10-421-85	ANIMAL CONTROL	1,200.00	1,200.00	1,185.98	1,400.00
POLICE DEPARTMENT Totals:		133,913.39	157,365.40	114,153.26	148,594.45
<u>BUILDING INSPECTION DEPARTMENT</u>					
10-424-20	BUILDING INSPECTIONS	0.00	500.00	0.00	1,500.00
10-424-30	DEVELOPMENT REVIEW	0.00	10,000.00	46,568.73	7,500.00
10-424-40	EMPLOYEE TRAINING	0.00	0.00	0.00	0.00
BUILDING INSPECTION DEPARTMENT Totals:		0.00	10,500.00	46,568.73	9,000.00
<u>PUBLIC WORKS ADMINISTRATION</u>					
10-430-11	SALARY - PW MAINTENANCE	7,800.00	18,301.20	11,218.81	11,800.00
10-430-12	SALARY-PW MAINTENANCE	10,062.50	11,678.00	10,698.12	17,100.00
10-430-13	SALARY-PW MAINTENANCE	7,280.00	13,286.00	8,618.38	15,900.00
10-430-14	SALARY-PW PART TIME	0.00	4,500.00	4,634.62	10,000.00
10-430-15	SALARY-PW SEASONAL (MOWING)	0.00	6,000.00	0.00	5,000.00
10-430-20	EMPLOYEE BENEFITS - PW	8,464.68	11,253.00	6,783.45	8,800.00
10-430-22	FICA & MEDICARE	2,885.97	3,309.79	2,635.19	3,500.00
10-430-23	457 RETIREMENT	771.90	1,297.96	693.30	985.00
10-430-25	UNEMPLOYMENT INSURANCE - PW	210.00	86.52	81.25	95.00
10-430-26	WORKERS' COMPENSATION - PW	2,025.00	1,100.00	1,100.00	1,150.00
10-430-29	LIFE INSURANCE	0.00	0.00	0.00	0.00
PUBLIC WORKS ADMINISTRATION Totals:		39,500.05	70,812.47	46,463.12	74,330.00
<u>STREETS DEPARTMENT</u>					
10-431-00	UNIFORMS - PW	1,000.00	1,500.00	2,088.17	2,000.00
10-431-10	CAPITAL LEASE	0.00	8,000.00	250.00	16,170.00
10-431-21	STREETS-SIGNS & MATERIAL	1,200.00	1,500.00	23.50	1,200.00

Acct No	Account Description	2015 Pri Year Budget	2016 Cur Year Budget	01/16-10/16 Cur YTD Actual	2017 Fut Year Budget
<u>GENERAL FUND</u>					
<u>STREETS DEPARTMENT (Cont.)</u>					
10-431-22	REPAIRS AND MAINTENANCE - PW	30,000.00	15,000.00	28,863.63	8,500.00
10-431-23	EQUIPMENT RENTAL	500.00	1,000.00	0.00	500.00
10-431-40	EMPLOYEE TRAINING	2,000.00	2,000.00	1,732.56	1,000.00
10-431-41	UTILITIES - PW	3,350.00	3,500.00	4,922.16	4,500.00
10-431-51	DRAINAGE ENGINEERING	0.00	0.00	0.00	0.00
10-431-52	INSURANCE - PW	17,250.00	7,400.00	8,108.60	8,100.00
10-431-55	POSTAGE & SHIPPING-PW	0.00	0.00	0.00	0.00
10-431-60	STREET LIGHTING - PW	10,000.00	7,500.00	6,109.23	7,500.00
10-431-62	FUEL - PW	6,000.00	6,000.00	5,865.34	6,000.00
10-431-63	CONTRACT REFUSE REMOVAL - PW	2,800.00	3,100.00	1,399.92	2,000.00
10-431-64	LEVEE REPAIR & MAINT	7,000.00	1,000.00	1,866.20	2,500.00
10-431-65	TREE PROGRAM	300.00	300.00	0.00	300.00
10-431-66	PEST/WEED CONTROL - PW	3,000.00	2,000.00	169.21	1,100.00
10-431-74	EQUIPMENT- CAPITAL OUTLAY	28,000.00	14,000.00	21,340.48	8,000.00
10-431-75	RESERVE CAPITAL OUTLAY	0.00	0.00	0.00	0.00
10-431-95	ENGINEERING	0.00	0.00	0.00	0.00
10-431-96	CAPITAL OUTLAY - PEST CONTROL	0.00	0.00	0.00	0.00
10-431-99	OTHER MISCELLANEOUS - PW	100.00	0.00	53.01	0.00
STREETS DEPARTMENT Totals:		112,500.00	73,800.00	82,792.01	69,370.00

PARK & RECREATION

10-451-10	CONTRACT LABOR	0.00	0.00	2,181.00	2,500.00
10-451-11	SALARIES - P&R DIRECTOR (SEAS)	0.00	0.00	3,881.96	11,480.00
10-451-12	SALARIES - SUMMER HELP (SEAS)	0.00	0.00	0.00	5,500.00
10-451-22	FICA P&R	0.00	0.00	294.80	0.00
10-451-23	RENTS	0.00	0.00	0.00	0.00
10-451-25	UNEMPLOYMENT - P&R	0.00	0.00	0.00	0.00
10-451-26	WORKERS' COMPENSATION - P&R	0.00	0.00	0.00	0.00
10-451-30	SPECIAL EVENTS - P&R	4,000.00	5,000.00	1,607.61	4,000.00
10-451-41	UTILITIES - P&R	3,100.00	3,100.00	4,063.43	4,200.00
10-451-43	PARK REPAIR AND MAINTENANCE	1,000.00	2,500.00	6,630.06	5,500.00
10-451-52	INSURANCE - P&R	0.00	0.00	0.00	0.00
10-451-61	OPERATING SUPPLIES - P&R	150.00	500.00	2,187.01	2,200.00
10-451-81	ADULT ACTIVITIES	0.00	0.00	0.00	0.00
10-451-82	YOUTH ACTIVITIES	0.00	0.00	0.00	0.00
10-451-83	SOFTBALL	0.00	0.00	4.02	0.00
10-451-84	BASEBALL	0.00	0.00	6,191.34	0.00
10-451-85	BASKETBALL	0.00	0.00	0.00	0.00
10-451-86	VOLLEYBALL	0.00	0.00	0.00	0.00
10-451-87	SOCCER	0.00	0.00	0.00	0.00
10-451-88	SUMMER ACTIVITY	0.00	0.00	504.32	0.00

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<u>GENERAL FUND</u>					
<u>PARK & RECREATION (Cont.)</u>					
10-451-89	MISC ACTIVITY	0.00	0.00	0.00	0.00
10-451-90	UNIFORMS & EQUIPMENT P&R	0.00	0.00	1,670.66	0.00
10-451-91	MISC FEES	0.00	0.00	6,334.04	0.00
10-451-92	PARK CONCESSION EXPENSE	0.00	0.00	1,605.65	0.00
PARK & RECREATION Totals:		8,250.00	11,100.00	37,155.90	35,380.00

Department 10-452

10-452-81	ADULT ACTIVITIES	0.00	0.00	0.00	0.00
10-452-82	YOUTH ACTIVITIES	0.00	0.00	0.00	0.00
10-452-83	SOFTBALL	0.00	0.00	0.00	250.00
10-452-84	BASEBALL	0.00	0.00	0.00	6,200.00
10-452-85	BASKETBALL	0.00	0.00	0.00	200.00
10-452-86	VOLLEYBALL	0.00	0.00	0.00	200.00
10-452-87	SOCCER	0.00	0.00	0.00	400.00
10-452-88	SUMMER CAMP ACTIVITY	0.00	0.00	0.00	1,000.00
10-452-89	MISC ACTIVITY	0.00	0.00	0.00	0.00
10-452-90	UNIFORMS AND EQUIPMENT P&R	0.00	0.00	0.00	1,600.00
10-452-91	MISC FEES	0.00	0.00	0.00	3,500.00
10-452-92	PARK CONCESSION EXPENSE	0.00	0.00	0.00	1,600.00
Department 10-452 Totals:		0.00	0.00	0.00	14,950.00

CONTINGENCY

10-490-10	CONTINGENCY	0.00	0.00	0.00	0.00
CONTINGENCY Totals:		0.00	0.00	0.00	0.00

TRANSFERS

10-491-00	TRANSFER TO WATER FOR TAXES	17,586.72	17,513.00	0.00	0.00
10-491-10	TRANSFER TO SEWER FOR TAXES	10,552.04	10,552.00	0.00	0.00
TRANSFERS Totals:		28,138.76	28,065.00	0.00	0.00

Acct No	Account Description	2015 Pri Year Budget	2016 Cur Year Budget	01/16-10/16 Cur YTD Actual	2017 Fut Year Budget
<u>GENERAL FUND</u>					
GENERAL FUND					
	CONTINGENCY Revenue Totals:	456,661.24	580,050.00	500,615.19	581,835.00
GENERAL FUND					
	CONTINGENCY Expenditure Totals:	456,661.24	586,050.00	571,519.74	581,330.51
GENERAL FUND					
	CONTINGENCY Totals:	0.00	(6,000.00)	(70,904.55)	504.49

Acct No	Account Description	2015 Pri Year Budget	2016 Cur Year Budget	01/16-10/16 Cur YTD Actual	2017 Fut Year Budget
<u>WATER ENTERPRISE</u>					
20-30001	WATER FUND RESERVE TRANSFER	17,365.19	0.00	0.00	0.00
20-30002	WATER DEVELOPMENT RESERVES	0.00	0.00	0.00	0.00
20-30004	WATER DEV RESERVE TRANSFER	0.00	0.00	0.00	0.00
20-30005	WATER BOND ACC RESERVES	0.00	0.00	0.00	0.00
20-30006	WATER BOND ACC RESERVE TRNSFR	0.00	0.00	0.00	0.00
20-30007	WATER REVENUE BOND RESERVE	0.00	0.00	0.00	0.00
20-30008	WATER REV BOND RESERVE TRNSFR	0.00	0.00	0.00	0.00
20-30009	WATER EQUIPMENT RESERVE (USDA)	0.00	0.00	0.00	0.00
20-30099	APPROPRIATED FUND BALANCE	0.00	33,000.00	0.00	0.00
20-34000	WATER SALES	400,000.00	460,000.00	469,886.93	490,000.00
20-34001	CUSTOMER DEPOSITS	500.00	2,000.00	2,759.00	2,000.00
20-34002	BULK WATER SALES	0.00	0.00	562.00	4,500.00
20-34003	BULK WATER DEPOSITS	0.00	15,000.00	0.00	500.00
20-34440	TAP FEES & ACQUISITION FEES	0.00	253,000.00	253,000.00	115,000.00
20-34441	WATER DEVELOPMENT FEES	0.00	0.00	0.00	0.00
20-34450	MISCELLANEOUS WATER INCOME	500.00	1,000.00	8,400.14	7,500.00
20-36000	WATER AGREEMENT REIMBURSEMEN	0.00	18,000.00	22,881.45	25,000.00
20-36100	INTEREST EARNED	300.00	150.00	87.92	100.00
20-39100	TRANSFER FROM OTHER FUNDS	0.00	17,513.00	0.00	0.00
20-39101	LOAN/GRANT PROCEEDS	0.00	0.00	0.00	0.00
20-39102	TRANSFER FROM CAPITAL FUNDS	0.00	45,000.00	0.00	0.00
<u>PROFESSIONAL SERVICES</u>					
20-410-13	FINANCIAL AUDIT	2,700.00	2,900.00	2,176.00	2,200.00
20-410-30	LEGAL SERVICE	8,000.00	30,000.00	66,170.63	65,000.00
20-410-32	PROFESSIONAL SERVICES	15,000.00	95,000.00	112,039.62	95,000.00
20-410-33	POSTAGE	0.00	1,500.00	1,164.32	1,500.00
20-410-40	TRAVEL, MEETINGS, & TRAINING	500.00	2,000.00	0.00	2,500.00
	PROFESSIONAL SERVICES Totals:	26,200.00	131,400.00	181,550.57	166,200.00
<u>WATER ADMINISTRATION</u>					
20-411-11	SALARY-TOWN CLERK	10,850.00	11,235.00	9,306.46	11,850.00
20-411-12	SALARY-ADMINISTRATOR	17,500.00	10,670.25	8,859.44	10,875.00
20-411-13	SALARY-PART TIME CLERK	0.00	6,200.00	5,404.08	7,800.00
20-411-20	EMPLOYEE BENEFITS	5,643.00	5,316.00	4,896.21	5,400.00
20-411-22	FICA & MEDICARE	2,345.62	2,150.05	1,699.86	2,200.00
20-411-23	457 RETIREMENT	840.00	657.16	921.14	700.00
20-411-29	LIFE INSURANCE	0.00	0.00	0.00	0.00
	WATER ADMINISTRATION Totals:	37,178.62	36,228.46	31,087.19	38,825.00

Acct No	Account Description	2015 Pri Year Budget	2016 Cur Year Budget	01/16-10/16 Cur YTD Actual	2017 Fut Year Budget
<u>WATER ENTERPRISE</u>					
<u>PUBLIC WORKS ADMINISTRATION</u>					
20-430-11	SALARY-PW MAINTENANCE	9,600.00	6,101.00	5,839.51	8,427.00
20-430-12	SALARY-PW MAINTENANCE	11,500.00	8,343.00	4,331.03	5,700.00
20-430-13	SALARY-PW MAINTENANCE	5,200.00	4,429.00	2,872.79	4,056.00
20-430-14	SALARY-PW MAINTENANCE	0.00	0.00	0.00	4,056.00
20-430-20	EMPLOYEE BENEFITS	9,069.30	5,460.00	2,878.83	2,800.00
20-430-22	FICA & MEDICARE	2,249.10	1,443.78	919.67	1,378.82
20-430-23	457 RETIREMENT	882.00	566.19	309.64	667.17
20-430-25	UNEMPLOYMENT INSURANCE	225.00	37.75	81.25	85.00
20-430-26	WORKERS' COMPENSATION	1,050.00	1,567.00	1,587.00	1,587.00
20-430-29	LIFE INSURANCE	0.00	0.00	0.00	0.00
PUBLIC WORKS ADMINISTRATION Totals:		39,775.40	27,947.72	18,819.72	28,756.99
<u>SUPPLIES</u>					
20-431-22	EQUIPMENT REPAIRS AND MAINT	8,000.00	8,000.00	618.89	3,000.00
20-431-62	FUEL	5,500.00	4,500.00	2,210.07	3,000.00
20-431-74	EQUIPMENT	0.00	2,500.00	0.00	1,500.00
SUPPLIES Totals:		13,500.00	15,000.00	2,828.96	7,500.00
<u>OPERATIONS</u>					
20-432-00	LINE MAINTENANCE	1,500.00	7,500.00	9,750.53	6,500.00
20-432-10	CAPITAL LEASE	0.00	0.00	0.00	0.00
20-432-30	CONTRACT OPERATOR	3,300.00	6,000.00	3,695.00	4,500.00
20-432-41	UTILITIES	52,000.00	45,000.00	40,306.00	45,000.00
20-432-52	INSURANCE AND BONDS	0.00	0.00	8,108.60	2,500.00
20-432-54	INSTALLATION EXPENSE	0.00	250,000.00	187,000.00	0.00
20-432-55	METER INSTALL EXPENSE	2,400.00	5,000.00	56.90	2,500.00
20-432-56	MAINTENANCE (PLANT)	3,000.00	12,000.00	4,388.24	6,000.00
20-432-57	TREATMENT/OPERATING SUPPLIES	34,000.00	25,000.00	25,982.97	27,000.00
20-432-61	OFFICE SUPPLIES	1,000.00	3,500.00	676.63	1,500.00
20-432-73	CAPITAL OUTLAY	0.00	50,000.00	55,388.50	0.00
20-432-80	NSF CHECKS	0.00	0.00	38.90	0.00
20-432-85	WATER LEASES	0.00	12,500.00	29,000.00	33,000.00
20-432-86	DEPRECIATION	0.00	0.00	0.00	0.00
20-432-87	EQUIPMENT	0.00	2,500.00	0.00	0.00
20-432-99	OTHER MISCELLANEOUS EXPENSE	1,000.00	1,437.78	4,340.03	2,500.00
OPERATIONS Totals:		98,200.00	420,437.78	368,732.30	131,000.00

Acct No	Account Description	2015 Pri Year Budget	2016 Cur Year Budget	01/16-10/16 Cur YTD Actual	2017 Fut Year Budget
<u>WATER ENTERPRISE</u>					
<u>DEBT SERVICE</u>					
20-471-10	DEBT PYMT DIV.LOCAL AFFAIRS	0.00	0.00	0.00	0.00
20-471-11	LOAN PAYMENT-USDA	147,072.00	147,072.00	83,759.00	147,072.00
20-471-12	LEASE/PURCHASE PAYMTS-KAMMERE	42,125.04	42,125.04	38,614.62	42,162.00
20-471-13	TRANSFER TO WATER RESERVE ACC	12,662.00	25,952.00	0.00	25,952.00
20-471-14	LOAN PYMT CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00
20-471-15	LOAN PYMT HIGH PLAINS BANK	0.00	0.00	0.00	4,500.00
20-471-16	TRANSFER TO OPER & MAIN ACCT	1,952.13	1,000.00	0.00	50,000.00
DEBT SERVICE Totals:		203,811.17	216,149.04	122,373.62	269,686.00
WATER ENTERPRISE Revenue Totals:		418,665.19	844,663.00	757,577.44	644,600.00
WATER ENTERPRISE Expenditure Totals:		418,665.19	847,163.00	725,392.36	641,967.99
WATER ENTERPRISE Totals:		0.00	(2,500.00)	32,185.08	2,632.01

Acct No	Account Description	2015 Pri Year Budget	2016 Cur Year Budget	01/16-10/16 Cur YTD Actual	2017 Fut Year Budget
<u>SEWER ENTERPRISE</u>					
30-30000	SEWER FUND RESERVE	0.00	0.00	0.00	0.00
30-30001	SEWER FUND RESERVE TRANSFER	11,185.86	0.00	0.00	0.00
30-30002	SEWER PROJECT RESERVES	0.00	0.00	0.00	0.00
30-30003	SEWER PROJECT RESERVE TRANSFE	0.00	0.00	0.00	0.00
30-30099	APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00
30-33410	CDPHE GRANT	0.00	0.00	0.00	0.00
30-33420	DOLA GRANT	0.00	0.00	0.00	0.00
30-33430	DOLA LOAN	0.00	0.00	0.00	0.00
30-33440	WPCRF DESIGN GRANT	0.00	0.00	0.00	0.00
30-33450	CWRPDA GRANT	0.00	0.00	0.00	0.00
30-34000	SEWER SALES	132,000.00	146,000.00	133,795.55	150,000.00
30-34001	CUSTOMER DEPOSITS	500.00	500.00	806.00	500.00
30-34440	TAP FEES	0.00	43,000.00	132,000.00	24,000.00
30-34450	MISCELLANEOUS SEWER INCOME	500.00	150.00 (9.60)	150.00
30-36100	INTEREST EARNED	100.00	50.00	31.51	50.00
30-39100	TRANSFER FROM OTHER FUNDS	10,552.03	10,552.00	0.00	0.00

PROFESSIONAL SERVICES

30-410-13	FINANCIAL AUDIT	2,800.00	2,725.00	4,262.00	2,400.00
30-410-30	LEGAL SERVICE	500.00	1,000.00	0.00	1,000.00
30-410-32	PROFESSIONAL SERVICES	5,000.00	6,500.00	2,512.87	7,500.00
30-410-33	POSTAGE	0.00	1,500.00	1,211.17	1,500.00
30-410-40	TRAINING	200.00	1,000.00	0.00	1,000.00
PROFESSIONAL SERVICES Totals:		8,500.00	12,725.00	7,986.04	13,400.00

SEWER ADMINISTRATION

30-411-11	SALARY-TOWN CLERK	9,300.00	11,235.00	9,306.47	12,300.00
30-411-12	SALARY-ADMINISTRATOR	15,000.00	10,671.00	8,859.30	11,637.00
30-411-13	SALARY-PART TIME CLERK	0.00	7,600.00	5,404.09	7,800.00
30-411-20	EMPLOYEE BENEFITS	4,837.00	7,000.00	5,094.75	0.00
30-411-22	FICA & MEDICARE	1,836.00	2,257.21	1,699.78	1,967.69
30-411-23	457 RETIREMENT	720.00	657.18	920.79	952.11
30-411-29	LIFE INSURANCE	0.00	0.00	0.00	0.00
SEWER ADMINISTRATION Totals:		31,693.00	39,420.39	31,285.18	34,656.80

PUBLIC WORKS ADMINISTRATION

30-430-11	SALARY-PW MAINTENANCE	6,000.00	6,101.00	8,202.08	8,427.00
30-430-12	SALARY-PW MAINTENANCE	7,187.50	13,348.00	5,191.75	5,700.00
30-430-13	SALARY-PW MAINTENANCE	8,320.00	4,429.00	2,872.84	4,056.00
30-430-14	SALARY-PW MAINTENANCE	0.00	0.00	0.00	4,056.00

Acct No	Account Description	2015 Pri Year Budget	2016 Cur Year Budget	01/16-10/16 Cur YTD Actual	2017 Fut Year Budget
<u>SEWER ENTERPRISE</u>					
<u>PUBLIC WORKS ADMINISTRATION (Cont.)</u>					
30-430-20	EMPLOYEE BENEFITS	6,046.20	7,200.00	3,573.72	0.00
30-430-22	FICA & MEDICARE	1,405.71	1,826.67	1,150.99	1,378.82
30-430-23	457 RETIREMENT	551.25	716.34	397.78	667.17
30-430-26	WORKERS' COMPENSATION	1,800.00	1,779.00	3,161.05	44.48
30-430-29	LIFE INSURANCE	0.00	0.00	0.00	0.00
30-430-30	CONTRACT LABOR/CERTIFIED OPERA	0.00	0.00	0.00	0.00
PUBLIC WORKS ADMINISTRATION Totals:		31,310.66	35,400.01	24,550.21	24,329.47

WWTP

30-431-22	EQUIPMENT AND REPAIRS	10,000.00	10,000.00	1,350.05	10,000.00
30-431-50	WWTP CONSTRUCTION	0.00	0.00	0.00	0.00
30-431-51	WWTP ENGINEERING & CONTINGENC	0.00	0.00	0.00	0.00
30-431-62	FUEL	500.00	1,000.00	(262.04)	1,000.00
WWTP Totals:		10,500.00	11,000.00	1,088.01	11,000.00

OPERATIONS

30-432-00	LINE MAINTENANCE	500.00	1,000.00	0.00	3,500.00
30-432-23	457 RETIREMENT	0.00	0.00	0.00	0.00
30-432-25	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00
30-432-30	CONTRACT OPERATOR	8,400.00	7,500.00	3,600.00	7,500.00
30-432-41	UTILITIES	21,500.00	18,000.00	19,269.16	24,000.00
30-432-50	PERMIT FEES	1,750.00	1,700.00	0.00	1,500.00
30-432-52	INSURANCE AND BONDS	200.00	200.00	8,108.60	8,500.00
30-432-53	SEWER CLEANING	0.00	0.00	0.00	6,500.00
30-432-54	INSTALLATION OF LINE EXPENSE	250.00	500.00	0.00	1,000.00
30-432-56	GENERAL MAINT OF PLANT	1,500.00	12,052.00	5,363.38	3,000.00
30-432-60	TREATMENT/PLANT	17,500.00	18,500.00	10,755.60	15,000.00
30-432-61	OFFICE SUPPLIES	1,500.00	2,000.00	1,165.53	2,000.00
30-432-74	CAPITAL LEASE	0.00	0.00	0.00	0.00
30-432-75	CAPITAL OUTLAY - LINES	0.00	40,000.00	73,229.00	18,000.00
30-432-80	NSF CHECKS	0.00	0.00	0.00	0.00
30-432-86	DEPRECIATION	0.00	0.00	0.00	0.00
30-432-87	EQUIPMENT	10,000.00	0.00	0.00	0.00
30-432-99	OTHER MISCELLANEOUS EXPENSE	100.00	254.60	0.00	500.00
OPERATIONS Totals:		63,200.00	101,706.60	121,491.27	91,000.00

Acct No	Account Description	2015 Pri Year Budget	2016 Cur Year Budget	01/16-10/16 Cur YTD Actual	2017 Fut Year Budget
<u>SEWER ENTERPRISE</u>					
<u>DOLA LOAN PAYMENT</u>					
30-471-10	DOLA LOAN PAYMENT	9,634.23	0.00	0.00	0.00
	DOLA LOAN PAYMENT Totals:	9,634.23	0.00	0.00	0.00
	SEWER ENTERPRISE Revenue Totals:	154,837.89	200,252.00	266,623.46	174,700.00
	SEWER ENTERPRISE Expenditure Totals:	154,837.89	200,252.00	186,400.71	174,386.27
	SEWER ENTERPRISE Totals:	0.00	0.00	80,222.75	313.73

Acct No	Account Description	2015 Pri Year Budget	2016 Cur Year Budget	01/16-10/16 Cur YTD Actual	2017 Fut Year Budget
<u>SALES TAX CAPITAL IMPROVEMENT</u>					
40-30001	SALES TAX FUND RESERVE TRANSFR	0.00	0.00	0.00	0.00
40-30002	SALES TAX APPROPRIATIONS	0.00	0.00	0.00	125,000.00
40-30099	SALES TAX FUND APPROPRIATIONS	0.00	150,000.00	0.00	0.00
40-31300	1% TOWN SALES TAX	96,000.00	110,000.00	85,693.73	125,000.00
40-33430	GRANT REVENUE	325,000.00	0.00	0.00	0.00
40-33510	PARK DONATIONS	0.00	0.00	0.00	0.00
40-36100	INTEREST EARNED	650.00	200.00	85.27	100.00
40-36310	FARM RENT	1,400.00	0.00	0.00	0.00
40-36320	FARM HOUSE RENT	0.00	0.00	0.00	0.00
40-39000	MISCELLANEOUS INCOME - ST	0.00	0.00	0.00	0.00
40-39001	INSTALLMENT NOTE PROCEEDS	0.00	0.00	0.00	0.00
40-39210	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00
<u>Department 40-419</u>					
40-419-61	OFFICE EQUIPMENT LEASES	0.00	0.00	0.00	0.00
	Department 40-419 Totals:	0.00	0.00	0.00	0.00
<u>CAPITAL PROJECTS</u>					
40-430-00	ROAD CONSTRUCTION	96,000.00	105,000.00	34,674.76	225,000.00
40-430-43	REPAIRS AND MAINTENANCE	5,000.00	10,200.00	0.00	25,100.00
40-430-52	INSURANCE	1,300.00	0.00	0.00	0.00
40-430-75	RESERVE - CAPITAL OUTLAY	0.00	0.00	0.00	0.00
40-430-85	CAPITAL OUTLAY	320,750.00	145,000.00	113,162.05	0.00
40-430-95	LEASE PAYMENT	0.00	0.00	0.00	0.00
40-430-96	LOAN PAYMENT	0.00	0.00	0.00	0.00
	CAPITAL PROJECTS Totals:	423,050.00	260,200.00	147,836.81	250,100.00
<u>TRANSFERS</u>					
40-499-00	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00
	TRANSFERS Totals:	0.00	0.00	0.00	0.00

Acct No	Account Description	2015 Pri Year Budget	2016 Cur Year Budget	01/16-10/16 Cur YTD Actual	2017 Fut Year Budget
<u>SALES TAX CAPITAL IMPROVEMENT</u>					
SALES TAX CAPITAL IMPROVEMENT Revenue Totals:		423,050.00	260,200.00	85,779.00	250,100.00
ES TAX CAPITAL IMPROVEMENT Expenditure Totals:		423,050.00	260,200.00	147,836.81	250,100.00
SALES TAX CAPITAL IMPROVEMENT Totals:		0.00	0.00	(62,057.81)	0.00

Acct No	Account Description	2015 Pri Year Budget	2016 Cur Year Budget	01/16-10/16 Cur YTD Actual	2017 Fut Year Budget
<u>CONSERVATION TRUST</u>					
50-30001	CONSRVTN TRST FND RESRV	0.00	0.00	0.00	0.00
50-30002	CONSVTN TRST FND RSRV TRANSFER	0.00	0.00	0.00	0.00
50-33501	CT - ST PROCEEDS (LOTTERY)	9,500.00	9,000.00	7,564.07	9,000.00
50-34430	GOCO GRANT	0.00	0.00	0.00	0.00
50-36100	INTEREST EARNED	35.00	0.00	7.05	0.00
50-36310	BALLFIELD RENT	1.00	0.00	0.00	0.00
50-39000	MISCELLANEOUS INCOME - CT	1,500.00	0.00	0.00	0.00
50-39001	CAPITAL PROJECTS APPROPRIATION	0.00	30,000.00 (5,906.17)	0.00
50-39099	APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00
<u>ADMINISTRATION</u>					
50-411-11	GROUNDSKEEPER SALARY	5,500.00	5,000.00	11,421.73	7,500.00
50-411-20	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00
50-411-22	FICA	450.00	450.00	873.77	465.00
50-411-23	457 RETIREMENT	0.00	0.00	0.00	225.00
50-411-25	UNEMPLOYMENT	0.00	0.00	0.00	15.00
50-411-26	WORKERS' COMPENSATION	0.00	0.00	0.00	0.00
50-411-61	CAPITAL LEASE	0.00	0.00	0.00	0.00
ADMINISTRATION Totals:		5,950.00	5,450.00	12,295.50	8,205.00
<u>PARK OPERATIONS</u>					
50-452-43	REPAIRS AND MAINTENANCE - CT	0.00	0.00	54.97	0.00
50-452-60	REPAIRS AND MAINTENANCE	2,000.00	2,000.00	1,350.53	795.00
50-452-73	UTILITIES	0.00	0.00	0.00	0.00
PARK OPERATIONS Totals:		2,000.00	2,000.00	1,405.50	795.00
<u>CAPITAL OUTLAY</u>					
50-499-00	CAPITAL OUTLAY	0.00	31,550.00	10,018.53	0.00
CAPITAL OUTLAY Totals:		0.00	31,550.00	10,018.53	0.00
CONSERVATION TRUST Revenue Totals:		11,036.00	39,000.00	1,664.95	9,000.00
CONSERVATION TRUST Expenditure Totals:		7,950.00	39,000.00	23,719.53	9,000.00
CONSERVATION TRUST Totals:		3,086.00	0.00 (22,054.58)	0.00
Grand Totals:		3,086.00	(8,500.00)	(42,609.11)	3,450.23

Acct No	Account Description	2015	2016	01/16-10/16	2017
		Pri Year Budget	Cur Year Budget	Cur YTD Actual	Fut Year Budget

Report Criteria:

Account.Acct No = All
Account Detail

RESOLUTION NO. 53-2016

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE TOWN OF WIGGINS, COLORADO FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2017 AND ENDING ON THE LAST DAY OF DECEMBER 2017

WHEREAS, various members of the Board of Trustees of the Town of Wiggins have served as an *ad hoc* Budget Committee to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the Town Administrator has submitted a proposed budget to this governing body on November 9, 2016; and

WHEREAS, upon due and proper notice, published or posted in accordance with the Local Government Budget Law of Colorado, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 9, 2016, and interested taxpayers were given an opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF WIGGINS, COLORADO:

Section 1. That estimated expenditures for each fund are as follows:

General Fund	\$581,330.51
Water Enterprise Fund	\$641,967.99
Sewer Fund	\$174,386.27
Sales Tax Capital Improvement Fund	\$250,100.00
Conservation Fund	\$ 9,000.00

Section 2. That estimated revenues for each fund are as follows:


General Fund	\$581,835.00
Water Fund	\$644,600.00
Sewer Fund	\$174,700.00
Sales Tax Capital Improvement Fund	\$250,100.00
Conservation Trust Fund	\$ 9,000.00
 Total Revenues	 \$1,660,235.00

Section 3. That the budget, as submitted, amended and hereinabove summarized by fund, a copy of which is attached hereto as Exhibit A and incorporated herein by reference, is hereby approved and adopted as the budget of the Town of Wiggins for the 2017 fiscal year.

Section 4. That the budget hereby approved and adopted shall be signed by the Mayor and the Clerk and made a part of the public records of the Town of Wiggins.


INTRODUCED, ADOPTED, AND RESOLVED THIS 9th DAY OF NOVEMBER, 2016.

TOWN OF WIGGINS, COLORADO



Margarito Leon, Jr., Mayor

ATTEST:



Patricia Lentell, Town Clerk

**NOTICE OF PUBLIC HEARING
TOWN OF WIGGINS, COLORADO
ANNUAL BUDGET OPEN FOR INSPECTION**

Notice is hereby given that a proposed amendment to the 2016 budget and the proposed budget for the fiscal year 2017 have been submitted by the Town of Wiggins, Colorado. Copies of the budget and budget amendment are at the office of the Town Clerk at Wiggins Town Hall, 304 Central Avenue, Wiggins, Colorado, 80654, and available for inspection during normal business hours. The budget and budget amendment will be considered for adoption following a public hearing at the regular meeting of the Board of Trustees to be held at Wiggins Town Hall, 304 Central Avenue, Wiggins, Colorado, 80654, on November 9, 2016, at 7:00 p.m. Public comment on the proposed budget and budget amendment is invited during the public hearing.

Any interested elector of the Town of Wiggins may inspect the proposed budget and budget amendment and file or register any objection thereto at any time before the final adoption by the governing body.

TOWN OF WIGGINS
Patricia Lentell, Town Clerk

Published: Fort Morgan Times Nov. 4, 2016-1221473

RESOLUTION NO. 54-2016

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH BELOW FOR THE TOWN OF WIGGINS, COLORADO FOR THE 2017 BUDGET YEAR

WHEREAS, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law on November 9, 2016; and

WHEREAS, the Board of Trustees has made provisions therein for revenues in an amount equal or greater than the total proposed expenditures as set forth in said budget; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues as provided in the budget to and for the purposes described below, so as not to impair the operation of the Town.

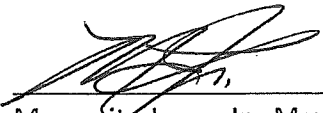
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF WIGGINS, COLORADO:

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purpose state, for the fiscal year beginning January 1, 2017:

Total General Fund:	\$581,835.00
Total Water Fund:	\$644,600.00
Total Sewer Fund:	\$174,700.00
Total Sales Tax Capital Improvement:	\$250,100.00
Total Conservation Trust:	\$ 9,000.00
Total Revenues	\$1,660,235.00

INTRODUCED, ADOPTED, AND RESOLVED THIS 9th DAY OF NOVEMBER, 2016.

TOWN OF WIGGINS, COLORADO


Margarito Leon, Jr., Mayor

ATTEST:


Patricia Lentell, Town Clerk

RESOLUTION NO. 55-2016

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE TAXABLE YEAR 2016 TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE TOWN OF WIGGINS, COLORADO FOR THE 2017 BUDGET YEAR

WHEREAS, the Board of Trustees of the Town of Wiggins has adopted the annual budget in accordance with the Local Government Budget law on November 9, 2016; and

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is \$192,275.00; and

WHEREAS, the 2017 taxable year valuation for assessment for the Town of Wiggins as certified by the County Assessor is:

\$5,969,000.00

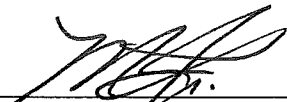
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF WIGGINS, COLORADO:

Section 1. That for the purpose of meeting all operating expenses of the Town of Wiggins during the 2017 budget year, there is hereby levied a tax of 32.212 mills upon each one thousand (\$1,000.00) dollars of the total valuation for assessment of all taxable property within the Town for the taxable year 2016.

Section 2. That the Town Clerk is hereby authorized and directed to immediately certify to the County Commissioners of Morgan County, Colorado, the mill levies for the Town of Wiggins as hereinabove determined and set.

INTRODUCED, ADOPTED, AND RESOLVED THIS 9th DAY OF NOVEMBER, 2016.

TOWN OF WIGGINS, COLORADO



Margarito Leon, Jr., Mayor

ATTEST:



Patricia Lentell, Town Clerk

CERTIFICATION OF VALUES

Name of Jurisdiction: WIGGINS

New District:

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. The total Assessed Valuations for taxable year 2016
In Morgan County On 08/24/2016 Are:

Previous Year's Net Total Assessed Valuation:	RECEIVED AUG 30 2016	\$5,823,800
Current Year's Gross Total Assessed Valuation:		\$5,969,040
(-) Less TIF district increment, if any:		\$0
Current Year's Net Total Assessed Valuation:		\$5,969,040
New Construction*:		\$77,200
Increased Production of Producing Mines**:		\$0
ANNEXATIONS/INCLUSIONS:		\$0
Previously Exempt Federal Property**:		\$0
New Primary Oil or Gas production from any Oil and Gas leasehold or land (29-1-301(1)(b) C.R.S.)***:		\$0
Taxes Received last year on omitted property as of August 1 (29-1-301(1)(a) C.R.S.) Includes all revenue collected on valuation not previously certified:		\$0.00
Taxes Abated or Refunded as of August 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B) C.R.S.):		\$637.47

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

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

** Jurisdiction must submit to the Division of Local Government respective Certification of Impact in order for a value to be treated as growth in the limit calculation; use forms (DLG52 & 52A).

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

USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

In accordance with the Art. X, Sec. 20, Colorado Constitution and 39-5-121(2)(b), C.R.S. The Actual Valuations for the taxable year 2016
In Morgan County On 08/24/2016 Are:

Current Year's Total Actual Value of All Real Property*:		\$43,523,050
ADDITIONS TO TAXABLE REAL PROPERTY:		
Construction of taxable real property improvements**:		\$410,280
ANNEXATIONS/INCLUSIONS:		\$0
Increased Mining Production***:		\$0
Previously exempt property:		\$0
Oil or Gas production from a new well:		\$0
Taxable real property omitted from the previous year's tax warrant. (Only the most current year value can be reported):		\$0
DELETIONS FROM TAXABLE REAL PROPERTY:		
Destruction of taxable property improvements.		\$0
Disconnections/Exclusions:		\$0
Previously Taxable Property:		\$0

* 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 a new mine and increases in production of a producing mine.

NOTE: All levies must be certified to the Board of County Commissioners no later than December 15, 2016

RESOLUTION NO. 56-2016

A RESOLUTION APPROPRIATING SUMS OF MONEY FOR LONG TERM DEBT PAYMENTS

WHEREAS, the Town of Wiggins Board of Trustees has adopted the 2017 Budget; and

WHEREAS, the Town of Wiggins has long term debt payments due in 2017; and


WHEREAS, a loan with the United States Department of Agriculture for the Wiggins Water Project closed in 2011 with an estimated payment of \$126,626.00 to be paid in 2017 from the Water Revenue Bond Reserve Account. A loan with the United States Department of Agriculture to supplement funding for the Wiggins Water Project closed in 2013 with an estimated payment of \$20,446.00 to be paid in 2017 from the Water Revenue Bond Reserve Account. A loan with High Plains Bank to supplement funding for the Wiggins Water Project to be constructed in 2017 with an estimated payment of \$3,660 to be paid in 2017 from the Water Enterprise Account.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF WIGGINS, COLORADO, AS FOLLOWS:


Section 1. The funds estimated for the payments due to United States Department of Agriculture and High Plains Bank have been appropriated in the 2017 budget, and the Town will make the payments in a timely manner when due.

INTRODUCED, ADOPTED, AND RESOLVED THIS 9th DAY OF NOVEMBER, 2016.

TOWN OF WIGGINS, COLORADO


Margarito Leon, Jr., Mayor

ATTEST:


Patricia Lentell, Town Clerk

RESOLUTION NO. 57-2016

A RESOLUTION CREATING A NON-EMERGENCY RESERVE FOR THE TOWN OF WIGGINS

WHEREAS, the Town of Wiggins Board of Trustees has adopted the 2017 budget; and

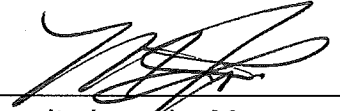
WHEREAS, the Town of Wiggins has accumulated fund balances from years prior to and including 2016.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF WIGGINS, COLORADO, AS FOLLOWS:

Section 1. Any and all year-end fund balances shall be considered a reserve increase and therefore, a part of 2017 fiscal year spending, within the meaning of Article X, Section 20(2)(e) of the Colorado Constitution.

INTRODUCED, ADOPTED AND RESOLVED THIS 9th DAY OF NOVEMBER, 2016.

TOWN OF WIGGINS, COLORADO


Margarito Leon, Jr., Mayor

ATTEST:


Patricia Lentell, Town Clerk

RESOLUTION NO. 58-2016

A RESOLUTION CERTIFYING COMPLIANCE WITH ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION

WHEREAS, the Board of Trustees of the Town of Wiggins certified the mill levy on November 9, 2016 and the Certification of the Mill Levy will be submitted to the Morgan County Commissioners on or before December 15, 2016; and


WHEREAS, the Board of Trustees of the Town has certified the mill levy at 32.212 mills.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF WIGGINS, COLORADO, AS FOLLOWS:

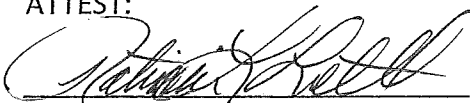
Section 1. In so certifying the mill levy at 32.212 mills, the Board of Trustees hereby additionally certifies to the Morgan County Assessor and the Board of County Commissioners for Morgan County that the Trustees of the Town of Wiggins have utilized their best efforts to comply with Article X, Section 20 of the Colorado Constitution, as enacted by a vote of the people on November 3, 1992 (commonly known as TABOR) in preparing its 2017 budget and budget appropriations, and certifying its mill levy.

INTRODUCED, ADOPTED AND RESOLVED THIS 9th DAY OF NOVEMBER, 2016.

TOWN OF WIGGINS, COLORADO


Margarito Leon, Jr., Mayor

ATTEST:


Patricia Lentell, Town Clerk

CERTIFICATION OF TAX LEVIES

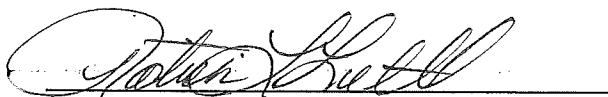
TO: County Commissioners of Morgan County, Colorado

This is to certify that the tax levy to be assessed by you upon all property within the limits of the Town of Wiggins based on a total assessed valuation of \$5,969,040 for the taxable year 2016 as determined and fixed by the Board of Trustees on November 9, 2016 is:

	<u>LEVY</u>	<u>REVENUE</u>
General Operating Expenses	32.212 mills	\$192,275.00

You are hereby authorized and directed to extend said levy upon your tax list.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Town of Wiggins, Colorado this 9th day of November, 2016.



Patricia Lentell, Town Clerk
(970) 483-6161

(SEAL)

CC: Division of Local Government

RESOLUTION

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF WIGGINS, COLORADO;

I. At the General Municipal Election for Tuesday, April 2, 1996, there shall referred and submitted to the qualified, registered electors for their consideration and approval or disapproval, the following proposed ORDINANCE:

PEOPLE'S ORDINANCE NO. 2 -96

AN ORDINANCE PERTAINING TO REVENUES AND SPENDING BY THE TOWN OF WIGGINS, AUTHORIZING THE TOWN TO COLLECT AND RETAIN THE FULL AMOUNT OF PROPERTY TAX REVENUES AND SALES AND USE TAX REVENUES GENERATED DURING 1996 AND EACH SUBSEQUENT YEAR BY THE PRESENT MUNICIPAL MILL LEVY OF 32.212 MILLS AND SALES AND USE TAX OF 2%.

The Town of Wiggins, Colorado, by authority of People's Ordinance No. 2 -9 adopted and approved by the electorate at the General Municipal Election held April 2, 1996 is authorized to collect and retain the full amount of revenues generated during 1996, as well as the full amount of revenues generated each year after 1996 by the present municipal property tax levy of 32.212 mills, which resulted in \$63,556.18 in revenues in 1995, and by the present sales and use tax rate of 2%, which resulted in \$98,363.50 in revenues in 1995, and to spend such revenues, together with any state and federal grants received, in each such year without limitation under Article X, Section 20 of the Colorado Constitution for (a) police protection, (b) snow removal, (c) street construction, repair and maintenance, (d) city lawns, trees, parks and recreation, and (e) for other basic municipal services and lawful municipal purposes. Provided that there shall be no increases in the Town's present mill levy or sales and use tax rate, unless such increase is approved by a majority of the Wiggins voters voting on any such proposed increase.

Nothing in this ORDINANCE shall be interpreted to authorize any future increase in the property tax rates or sales and use tax rates without a vote of the people when required by Article X, Section 20 of the Colorado Constitution.

Considered by the people of the Town of Wiggins voting at the General Municipal Election held April 2, 1996:

Those Voting:

FOR THE ORDINANCE

117

Those Voting:

AGAINST THE ORDINANCE

42

2. Each elector voting at said election shall cast his or her vote, as provided by law, "FOR PEOPLE'S ORDINANCE NO. 2 -96" or "AGAINST PEOPLE'S ORDINANCE NO. 2 -96".

3. As part of the ballots for voting at said election, the ballot question shall inserted substantially in the following form:

Ballot Question No. 1 : Shall **PEOPLE'S ORDINANCE NO. 2 - 96** be approved to provide that the present Town property tax mill levy of 32.212 mills and sales and use tax rate of 2% shall not be hereafter increased without a vote of the People when required by a "TABOR Amendment" (Article X, Section 20 of the Colorado Constitution), but the Town shall be authorized to collect and retain the full amount of revenues generated during 1996, as well as the full amount of revenues generated in each year after 1996 by the present municipal property tax levy of 32.212 mills and the present sales and use tax rate of 2%, and to spend such revenues, together with any state and federal grants received in each such year, for (a) police protection, (b) snow removal, (c) street construction, repair and maintenance, (d) city lawns, trees, parks and recreation, and (e) for other basic municipal services and lawful municipal services; notwithstanding any state restriction on fiscal year revenues and spending, including the restrictions of Article X, Section 20 of the Colorado Constitution?

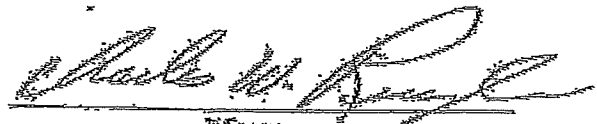
FOR	People's Ordinance No. <u>2</u> - 96	
AGAINST	People's Ordinance No. <u>2</u> - 96	

4. The Town Clerk shall publish the question to be submitted and voted on by the provisions of this **RESOLUTION** and shall otherwise give and provide notices of the question promulgated by this **RESOLUTION** as required by law.


5. This **RESOLUTION** shall be and become effective immediately upon its adoption and approval.

RESOLUTION PASSED, APPROVED AND ADOPTED this 11th day of February, 1996, upon a roll call vote of 5-0, 2 absent.

(SEAL)


Mayor
Town of Wiggins

ATTEST:


Town Clerk

CERTIFICATION

I, SUE MANN, Town Clerk of the Town of Wiggins, Colorado, hereby certify and attest that the foregoing RESOLUTION was introduced, read, adopted and ordered published at a regular meeting of the Board of Trustees of the Town of Wiggins, Colorado on the 14th day of February, 1996. This RESOLUTION was published in The Wiggins Courier on February 13, 1996.

DATED: February 13, 1996

(SEAL)

Sue Mann
Town Clerk

RESOLUTION 59-2016

A RESOLUTION AMENDING THE 2016 BUDGET BY INCREASING THE APPROPRIATIONS IN THE GENERAL FUND, SEWER FUND, AND WATER FUND.

WHEREAS, the Board of Trustees of the Town of Wiggins on November 9, 2016 adopted a budget for the 2017 calendar year per Resolution 53-2016, pursuant to and in accordance with the Local Government Budget Law; and

WHEREAS, the Town has received additional revenues not anticipated at the time of adopting of the 2016 budget, or has available existing fund balances; and

WHEREAS, based on the foregoing, a need exists to appropriate additional sums of money in the General and Sewer Funds; and

WHEREAS, the Board of Trustees has published notice of and held a hearing upon the supplemental appropriations and amendments to the 2016 budget authorized by this Resolution; and

WHEREAS, the amended 2016 budget, as revised by this Resolution, does not result in a deficit as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF WIGGINS, COLORADO:

Section 1. That the 2016 General Fund appropriation is hereby increased by \$115,000, such expenditures corresponding to unanticipated expenditures in general government, public safety, community development, public work, parks and recreation and other costs. Such increased appropriation is funded by severance tax receipts and existing fund balance as allowed by State statutes.

Section 2. That the 2016 Sewer Fund appropriation is hereby increased by \$25,000, such expenditures corresponding to unanticipated repairs, maintenance and other costs. Such increased appropriation is funded by user fees and existing fund balance as allowed by State statutes.

Section 3. That the 2016 Water Fund appropriation is hereby increased by \$70,000 such expenditures corresponding to unanticipated repairs, maintenance, professional services and other costs. Such increased appropriation is funded by user fees and existing fund balance as allowed by State statutes.

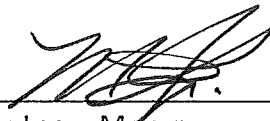
Section 4. That the 2016 Conservation Trust Fund appropriation is hereby increased by \$25,000. such expenditures corresponding to unanticipated repairs, maintenance, professional

services and other costs. Such increased appropriation is funded by user fees and existing fund balance as allowed by State statutes.

Section 5. The foregoing appropriations are effective as of the date of this Resolution.

INTRODUCED, READ AND ADOPTED THIS 9th DAY OF NOVEMBER, 2016.

TOWN OF WIGGINS, COLORADO



Mac Leon, Mayor

Attest:



Patricia Lentell, Town Clerk