

Town of Wiggins Colorado

2018 Budget

As Adopted by the Board or Trustees

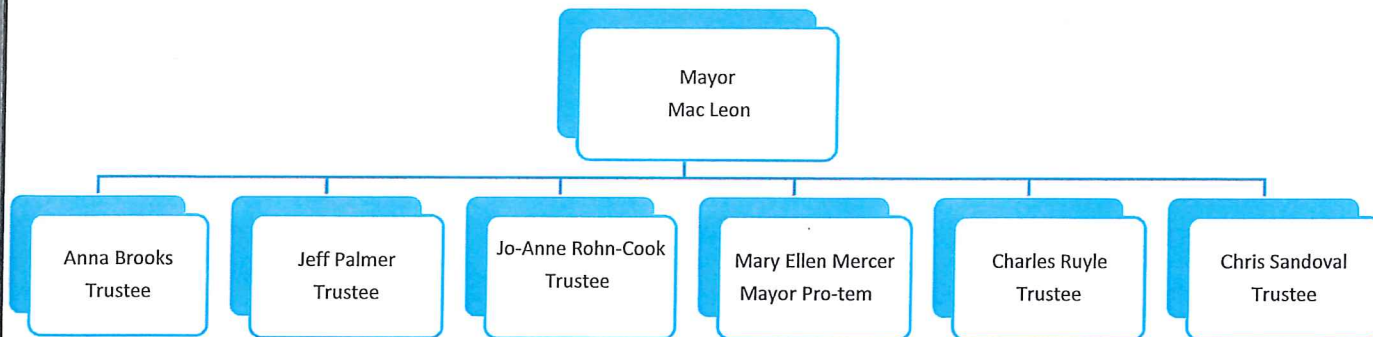
October 25, 2017



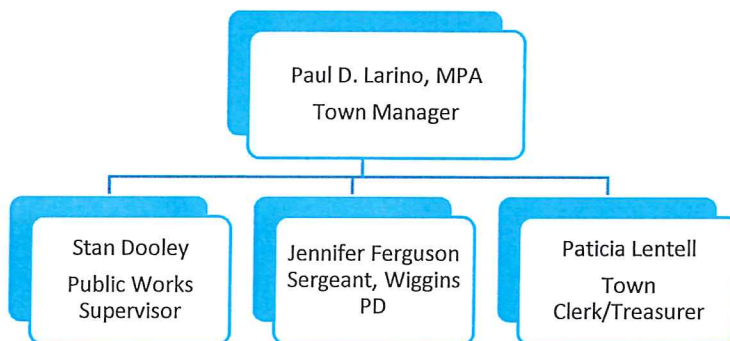
Town of Wiggins Colorado

Officials and Administrative Staff

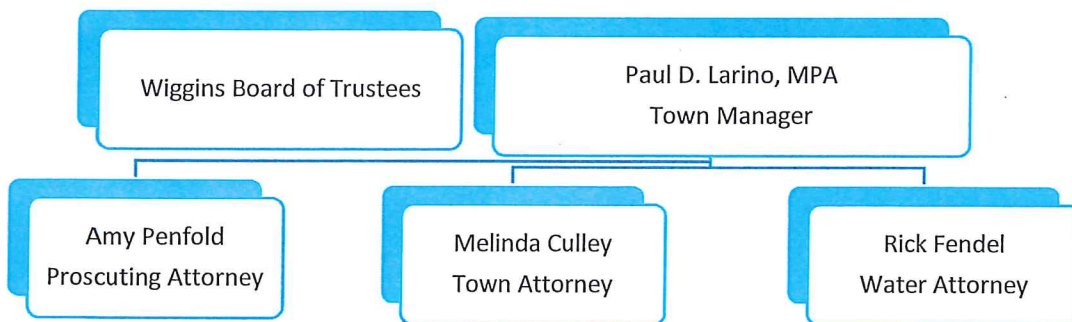
The Board of Trustees



Town Administration



Town Legal





2018 Budget Message from the Wiggins Town Manager

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

For the past two years, the theme of the budget has been, “Doing more with less, Embracing Change, and focusing on infrastructure to Strengthen the Town’s Quality of Life.” It was the intent of this budget theme to strive to better understand the need to stabilize existing Town services and look into the future to address upcoming Town needs. Although this focus remains important, the Town has been and will continue for some time, to be in a transitional form of moving from a no-growth community to a growing community. This growth will have many positive effects on the quality of life in the coming years. It will allow the Town businesses to flourish and expand operations, it will produce opportunities for much needed infrastructure projects to be funded, and it will improve/expand community events that enhance the quality of life for everyone in the community.

As we move into 2018, this transition requires the Town to reflect on our past, present and future accomplishments and needs. In doing so, it will require the Town to prepare for an organizational structure that will address ongoing and future expectations requested by the citizens of Wiggins. The past two years have allowed the Town to explore opportunities and enhanced our ability to embrace the positive changes that are occurring within and around the Town. All of this has paved the way for the Town to focus on amplifying the quality of life for Wiggins residents, businesses, and the citizens the Town serves. With this in mind, the 2018 budget will place additional attention on these matters. Therefore, we describe the 2018 budget theme as the year of “A Town Moving Forward.” As we look at this budget theme, it is important to embrace an optimistic transition that requires everyone to work together and strive to move forward simultaneously so we can create a positive, growing community.

As the Town Board of Trustees and staff have taken time to review the needs in the Town, it is important that we remember that we cannot expect to always do things the same and continue to be successful. We must examine the great accomplishments we have made over the years and then use these foundations as a guide to moving forward in a cohesive fashion.

Looking forward at the 2018 budget, one which promotes the vision of the Mayor, Board of Trustees, Town Staff, and is built on input from our citizens. Town Staff projects that 2018 will continue to be a year of growth and change for the Town of Wiggins. The 2018 Budget echoes the values and history of Wiggins, while making way for improvements to the Town as a whole. Below are some of highlights of the 2018 Budget:

- Staff and the Board of Trustees has spent many long hours examining opportunities to grow our community and improve our water system. The Town must be forward thinking to ensure we can always meet the water demands of the day and plan for future growth. To that end, below are some exciting steps the Board of Trustees are in the process of taking to codify our water system. This past year, the Town extended an agreement with City of Castle Rock for the lease of 600-acre feet of yearly augmentation water. The lease extends to 2021 and will ensure excess augmentation water for the Town to pump its alluvial wells. The Town has purchased 700



acres of property north of Town. The property will have many uses for the Town. The 700 acres abuts the South Platte River on one side and extends to the south in a long rectangular pattern. This layout will allow the town to remove water from the river in times of "Free River" (times when there are no calls on the river and there is an excess amount) to put into ponds to be used for augmentation of the Town wells. Due to the size of the property, these ponds will provide a long lag time before the water reaches the river through the aquifer. This is vitally critical because it will provide augmentation for the Town's wells during times of drought. The property is also being designated as a site for the new waste water treatment plant that will need to be built in the next 3-6 years to comply the Colorado Department of Health and Environment Regulations. The Town's current plant is aging and there is not sufficient room to build a new one in the current location. By strategically locating the sewer plant on this site, the effluent from the plant can be used as an augmentation source for additional pumping of the Town's alluvial wells. An additional advantage of using the sewer plants effluent is, as the town grows, the plant will produce more effluent. The more effluent we produce and put into augmentation, the more potable water the Town can pump. The relocation of the sewer plant creates a long term sustainable solution for the Town's water supply. If you factor the price of the one share of Weldon Valley Ditch water, that can cost in excess of \$100,000.00, this option is even more enticing. The property also contains three additional wells which may be added to the Town's potable water system. The Town has purchased additional 112 acres in the Fort Morgan area. The property comes with 20 shares of Fort Morgan Ditch Water which will be used on the farm for augmentation. The property gives the Town a second source of augmentation water to ensure continued pumping of the Town's wells and additional water supplies. A Preliminary Engineering Report (PER) is being completed on the Town's water and wastewater systems. These reports take an in depth look at any deficiencies in the system and makes recommendations for the future improvements to the respective infrastructure. The PER's will provide the Town with suggestions for moving forward and allow the Town to establish a 20-year capital improvement program. This report is a requirement for seeking financial assistance from the USDA for loans and grants. The PER reports are partially being funded by a \$60,000 grant awarded to the Town by the USDA. The Town will aggressively seek grants and low interest loans to finance future improvements to the Town's water and sewer system.

- Another priority for the town has been ensuring the various departments within the Town are staffed properly, equipped adequately and trained sufficiently. Staff benefits need to be competitive and appropriate, so that employees may be retained and turn over limited. The 2018 budget allows the public works department to increase a current part-time position to a full-time position. The police department will add one full-time position, increasing the total officers to three. Seasonal non-benefit positions will be used to supplement staffing needs during the busier times of year.



- The 2018 budget allocates funds to Town events and organizations that help make Wiggins a more cohesive and engaging community. The 2018 budget increases funds by \$12,500 to \$27,500 to grow our popular 4th of July Program. Citizens will see a larger firework show, activities, and events in 2018. The budget maintains the Wiggins Christmas Program, and applies some additional funds to focus on economic development.
- The 2018 budget gives the Town additional resources to work with housing and retail developers. We will continue to seek quality economic opportunities for the Town that will lead to increased jobs and quality of life for our community.

All of these budget priorities will allow the Town to stay in front of growth and ensure its economic vitality. The Town of Wiggins is in a wonderful position as it looks forward to the future. The steps taken will ensure a prosperous future for its businesses and citizens, while ensuring our special quality of life is unspoiled.

In closing, I want to acknowledge the Wiggins Board of Trustees and Town Staff for their input, dedication, and commitment to the community of Wiggins. I am committed to ensuring responsible, transparent, and effective government for our community as we grow together. The road ahead has many great opportunities for our community. Together, we will lead our Town to a bright future while we respect the values of the past. It is an honor to have the privilege to serve the Citizens of this great community, the Mayor, and the Board of Trustees.

Respectively Submitted,

Paul D. Larino, MPA
Town Manager.

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 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 percent 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 2018 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 for 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.”

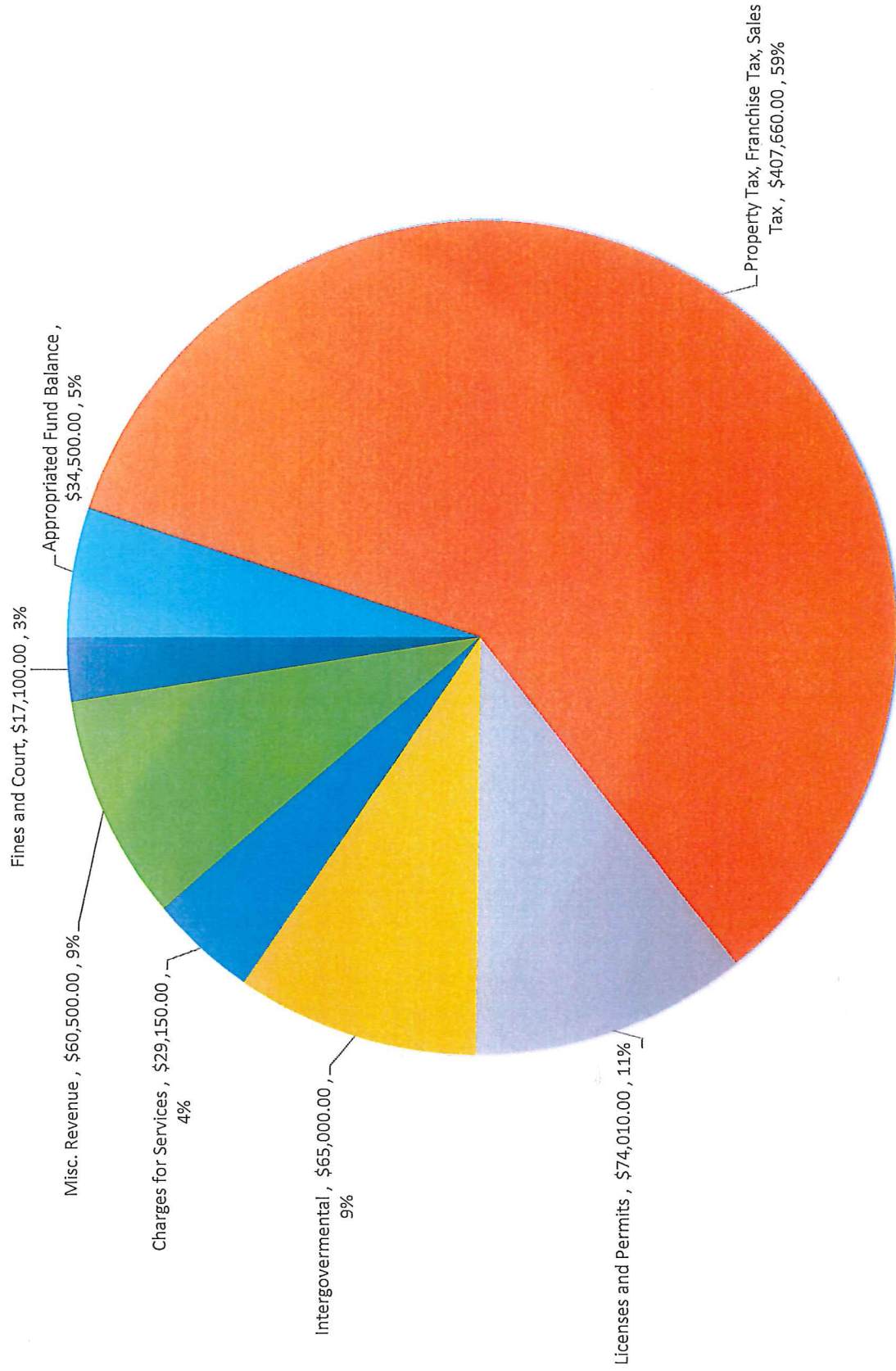
Fund Balance

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

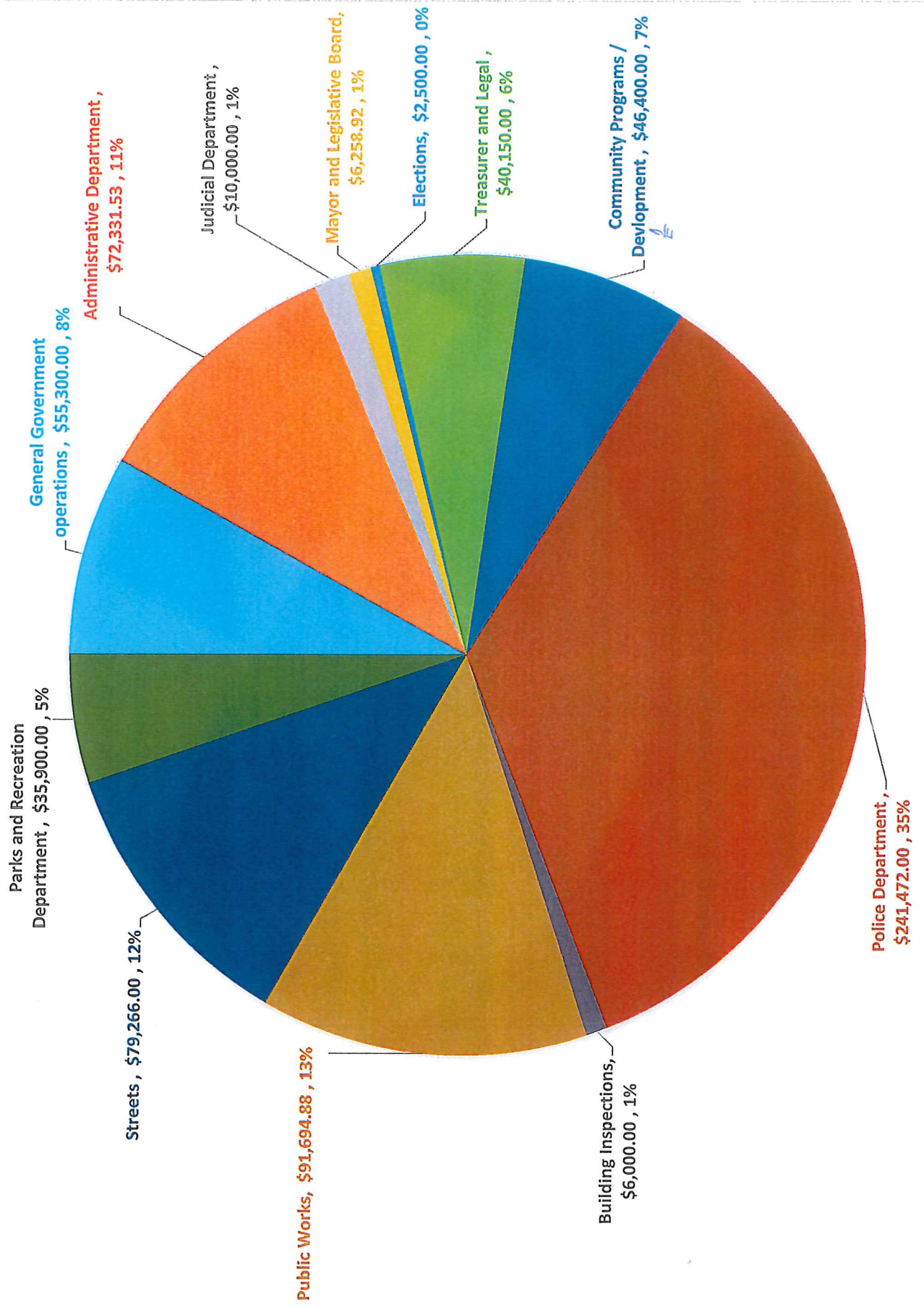
Net Position represents assets plus deferred outflows less liabilities less deferred inflows. Net position invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any borrowing used for the acquisition, construction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

2018 GENERAL BUDGET REVENUES

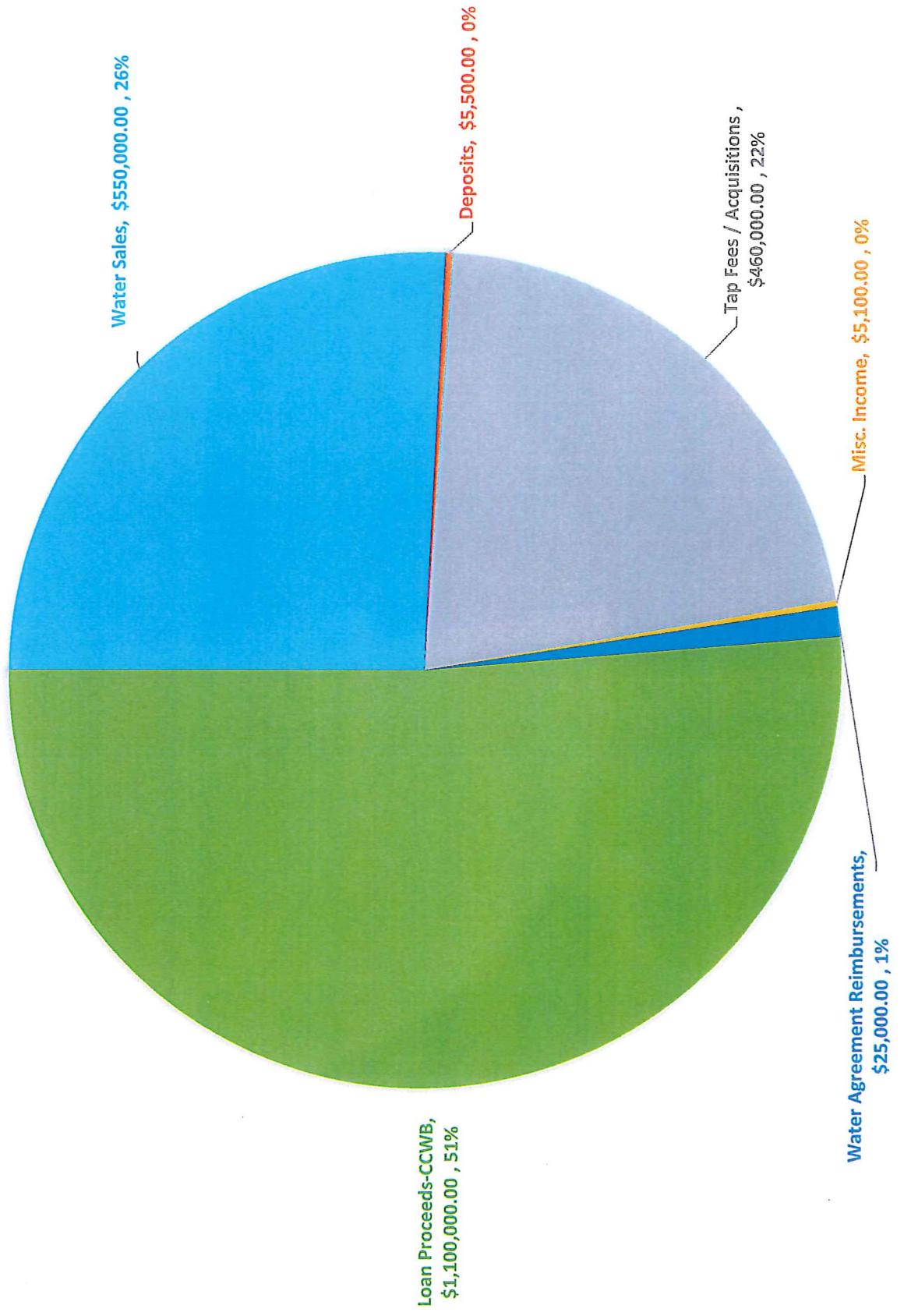


- Appropriated Fund Balance
- Property Tax, Franchise Tax, Sales Tax
- Licenses and Permits
- Intergovernmental
- Charges for Services
- Misc. Revenue
- Fines and Court

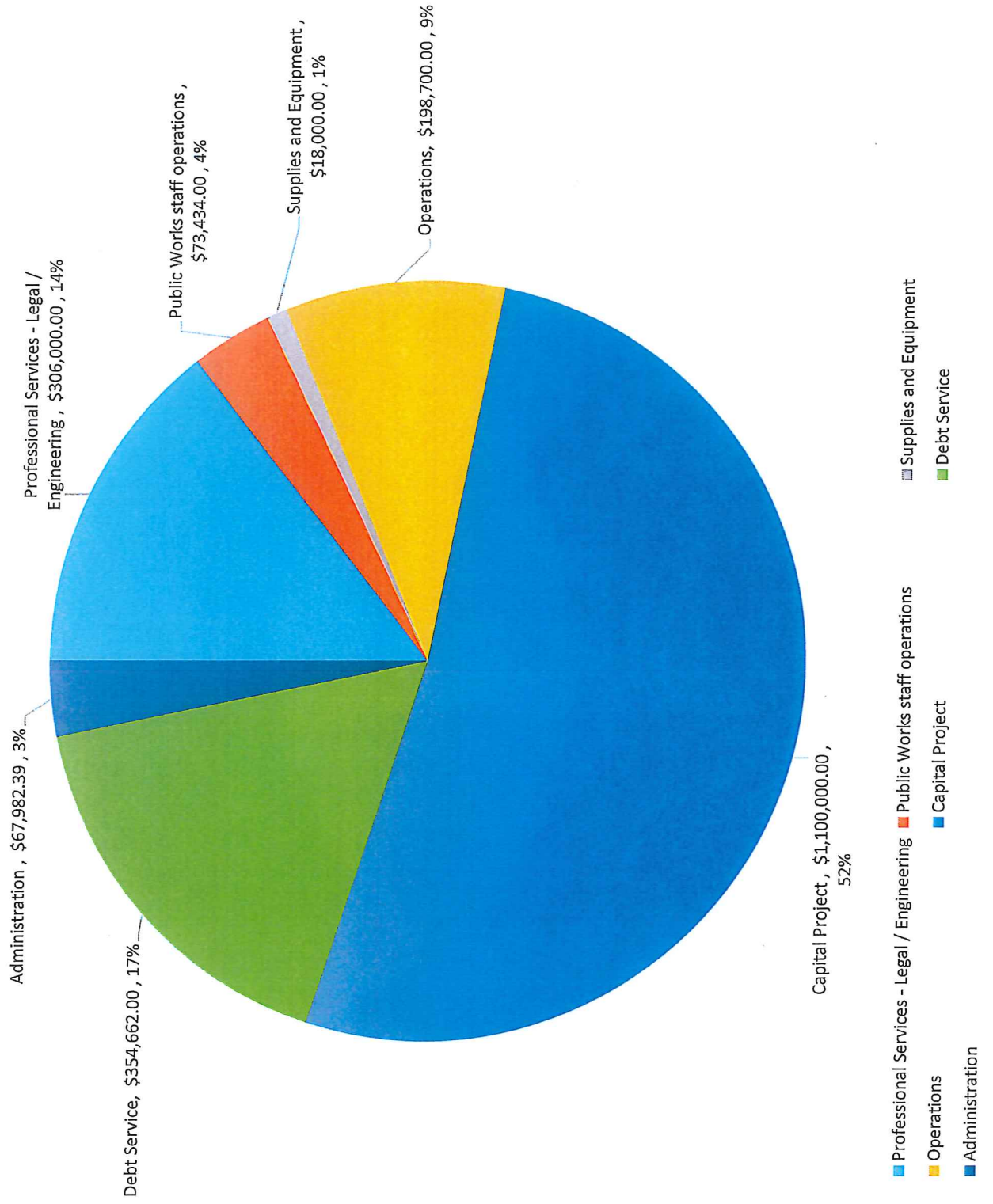
2018 GENERAL BUDGET EXPENDITURES



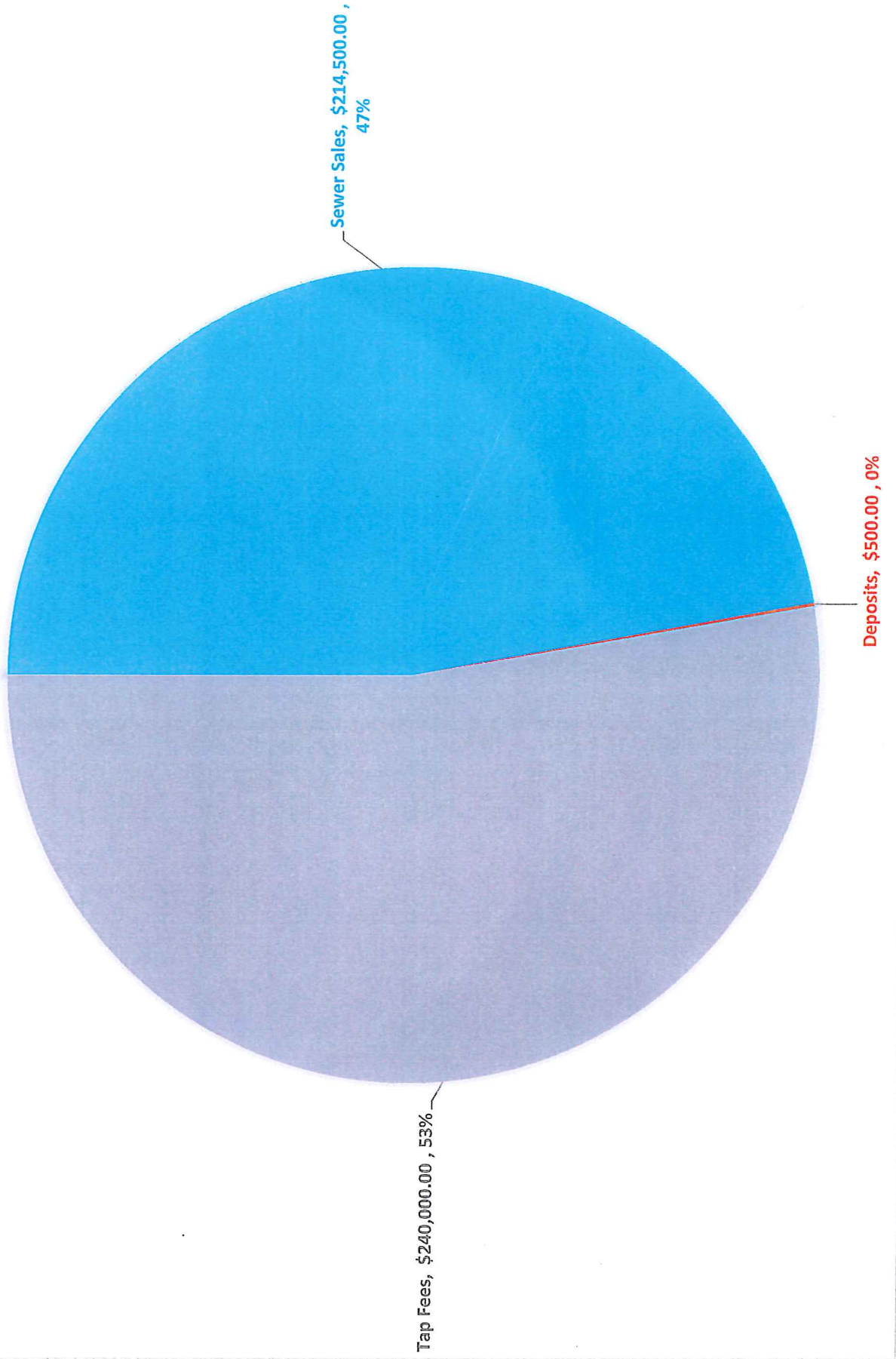
2018 WATER ENTERPRISE REVENUES



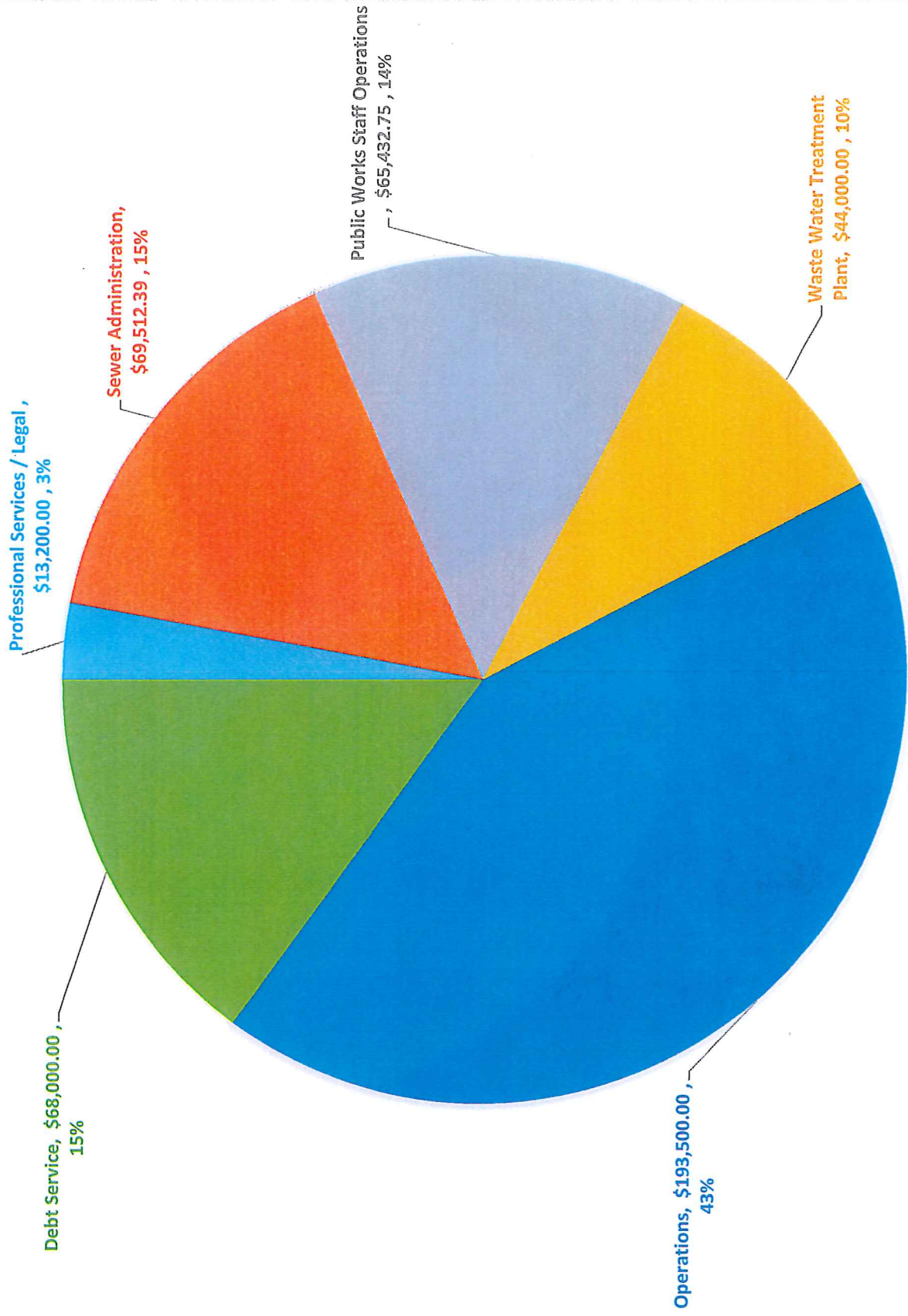
2018 WATER ENTERPRISE EXPENDITURES



2018 SEWER ENTERPRISE REVENUES



2018 SEWER ENTERPRISE EXPENDITURES



Report Criteria:

Print Fund Titles
 Page and Total by Fund
 Print Revenue Titles
 Print Department Titles
 Total by Department
 All Segments Tested for Total Breaks

Account Number	Account Title	2016-16 Prior year Actual	2017-17 Current year Budget	01/17-01/18 Cur YTD Actual	2018-18 Future year Budget
GENERAL FUND					
GENERAL FUND RESERVE TRANSFER					
10-30001	GENERAL FUND RESERVE TRANSFER	.00	.00	.00	.00
OP & MAINTENANCE RESERVE TRANSFER					
10-30003	OP & MAINTENANCE RESERVE TRANSFER	.00	.00	.00	.00
GENERAL MISCELLANEOUS					
10-30004	GENERAL MISCELLANEOUS	.00	.00	.00	.00
APPROPRIATED FUND BALANCE					
10-30099	APPROPRIATED FUND BALANCE	.00	101,204.00	101,204.00	34,500.00
CURRENT PROPERTY TAX					
10-31100	CURRENT PROPERTY TAX	190,036.03	192,275.00	192,862.57	227,108.00
TAX MISCELLANEOUS					
10-31101	TAX MISCELLANEOUS	.00	.00	.00	.00
SPECIFIC OWNERSHIP					
10-31200	SPECIFIC OWNERSHIP	17,801.93	19,000.00	18,419.76	19,000.00
1% TOWN SALES TAX					
10-31300	1% TOWN SALES TAX	104,586.46	125,000.00	93,117.91	125,000.00
CIGARETTE TAX					
10-31420	CIGARETTE TAX	1,308.79	1,500.00	1,066.63	1,400.00
SEVERENCE TAX					
10-31810	SEVERENCE TAX	17,441.09	12,800.00	9,313.81	18,000.00
FRANCHISE FEE-MORGAN CTY REA					
10-31820	FRANCHISE FEE-MORGAN CTY REA	4,801.00	5,060.00	5,073.00	5,200.00
FRANCHISE FEE-XCEL ENERGY					
10-31821	FRANCHISE FEE-XCEL ENERGY	6,181.21	8,800.00	6,502.21	8,800.00
FRANCHISE FEE-NCCI					
10-31822	FRANCHISE FEE-NCCI	.00	.00	.00	.00
FRANCHISE FEE-WIGGINS TELE					
10-31823	FRANCHISE FEE-WIGGINS TELE	1,490.00	1,650.00	1,673.21	1,800.00
PENALTIES & INTEREST					
10-31900	PENALTIES & INTEREST	391.71	300.00	347.88	1,300.00
LIQUOR LICENSE (15%)					
10-32110	LIQUOR LICENSE (15%)	325.00	200.00	25.00	200.00
BUILDING PERMITS					
10-32210	BUILDING PERMITS	12,142.08	20,000.00	111,478.51	72,000.00
GRANTS					
10-33410	GRANTS	.00	.00	.00	.00
DOLA GRANT- PRE-SCHOOL					
10-33420	DOLA GRANT- PRE-SCHOOL	.00	.00	.00	.00
MISCELLANEOUS FEES					
10-33430	MISCELLANEOUS FEES	.00	.00	.00	.00
HIGHWAY USERS TAX					
10-33530	HIGHWAY USERS TAX	35,020.19	46,000.00	31,231.03	37,000.00
ADDITIONAL MOTOR VEHICLE					
10-33550	ADDITIONAL MOTOR VEHICLE	4,541.50	4,000.00	4,708.50	4,000.00
ROAD & BRIDGE					
10-33800	ROAD & BRIDGE	18,895.93	24,000.00	19,645.54	24,000.00

Account Number	Account Title	2016-16 Prior year Actual	2017-17 Current year Budget	01/17-01/18 Cur YTD Actual	2018-18 Future year Budget
SPECIAL POLICE SERVICES					
10-34210	SPECIAL POLICE SERVICES	227.50	200.00	6.00	100.00
VIN INSPECTIONS					
10-34215	VIN INSPECTIONS	63.75	200.00	60.00	150.00
BUILDING DEVELOPMENT REVIEW					
10-34220	BUILDING DEVELOPMENT REVIEW	13,000.00	20,000.00	8,500.00	15,000.00
BUILDING INSPECTION PLAN REV					
10-34221	BUILDING INSPECTION PLAN REV	.00	500.00	.00	.00
ADULT ACTIVITIES FEE					
10-34281	ADULT ACTIVITIES FEE	.00	.00	330.00	400.00
YOUTH ACTIVITIES FEE					
10-34282	YOUTH ACTIVITIES FEE	213.00-	.00	.00	.00
SOFTBALL REG FEES					
10-34283	SOFTBALL REG FEES	.00	.00	740.00	1,200.00
BASEBALL REG FEES					
10-34284	BASEBALL REG FEES	11,867.77	11,000.00	8,101.25	8,000.00
BASKETBALL REG FEES					
10-34285	BASKETBALL REG FEES	.00	500.00	.00	500.00
VOLLEYBALL REG FEES					
10-34286	VOLLEYBALL REG FEES	.00	500.00	.00	500.00
SOCCER REG FEES					
10-34287	SOCCER REG FEES	35.00	1,000.00	595.00	1,000.00
SUMMER ACTIVITY FEES					
10-34288	SUMMER ACTIVITY FEES	555.00	1,000.00	1,772.00	.00
MISCELLANEOUS ACTIVITY FEES					
10-34289	MISCELLANEOUS ACTIVITY FEES	.00	200.00	.00	.00
MISCELLANEOUS FEES					
10-34290	MISCELLANEOUS FEES	1,536.06	1,200.00	.00	1,200.00
PARK CONCESSIONS					
10-34291	PARK CONCESSIONS	1,202.90	2,500.00	1,138.15	1,000.00
ABATEMENTS					
10-34292	ABATEMENTS	.00	2,000.00	.00	100.00
COURT APPEAL & BONDS					
10-35100	COURT APPEAL & BONDS	447.50	500.00	.00	.00
COURT FINES-MUNICIPAL					
10-35110	COURT FINES-MUNICIPAL	6,176.50	30,000.00	3,526.70	15,500.00
COUNTY COURT FINES					
10-35120	COUNTY COURT FINES	.00	100.00	6.00	100.00
OTHER MISCELLANEOUS					
10-36000	OTHER MISCELLANEOUS	1,567.92-	1,500.00	747.34	1,500.00
DOG LICENSES/CLINIC					
10-36010	DOG LICENSES/CLINIC	330.00	300.00	225.00	300.00
BUSINESS LICENSES					
10-36011	BUSINESS LICENSES	470.00	250.00	340.00	350.00
CONTRACTOR LICENSES					
10-36012	CONTRACTOR LICENSES	1,100.00	650.00	1,015.00	1,100.00
GOLF CART LICENSES					
10-36013	GOLF CART LICENSES	.00	50.00	80.00	60.00
MISCELLANEOUS FEES					
10-36014	MISCELLANEOUS FEES	332.95	.00	.00	.00
CULTURE & RECREATIONAL FEES					
10-36020	CULTURE & RECREATIONAL FEES	.00	.00	.00	.00
INSURANCE PROCEEDS					
10-36040	INSURANCE PROCEEDS	.00	.00	.00	.00
CAPITAL CREDITS RECEIVED					
10-36050	CAPITAL CREDITS RECEIVED	.00	.00	.00	.00

Account Number	Account Title	2016-16 Prior year Actual	2017-17 Current year Budget	01/17-01/18 Cur YTD Actual	2018-18 Future year Budget
INTEREST ON SAVINGS					
10-36100	INTEREST ON SAVINGS	18.99	100.00	0.31	100.00
BUILDING & FARM RENT					
10-36310	BUILDING & FARM RENT	10.00	.00	80.00	8,400.00
LEGAL SETTLEMENTS					
10-36314	LEGAL SETTLEMENTS	.00	.00	12,500.00	.00
REFUNDS					
10-36420	REFUNDS	8,486.42	2,500.00	25,608.33	15,000.00
CONTRIBUTIONS/DONATIONS					
10-36500	CONTRIBUTIONS/DONATIONS	28,812.00	19,500.00	6,904.00	12,000.00
DEBT PROCEEDS					
10-39001	DEBT PROCEEDS	.00	.00	.00	.00
TRANSFER FROM SALES TAX FUND					
10-39110	TRANSFER FROM SALES TAX FUND	.00	.00	.00	.00
SALE OF FIXED ASSETS					
10-39210	SALE OF FIXED ASSETS	100,378.50	25,000.00	.00	25,000.00
GENERAL GOVERNMENTAL					
10-410-10	PROPERTY TAX REBATES	.00	.00	.00	.00
10-410-13	FINANCIAL AUDIT	2,112.00	2,600.00	3,069.00	2,600.00
10-410-32	PROFESSIONAL SERVICES	7,268.43	4,500.00	17,653.34	12,000.00
10-410-40	EMPLOYEE TRAINING	6,530.70	6,500.00	6,592.86	8,000.00
10-410-41	TELEPHONE	1,337.65	1,600.00	1,486.37	1,000.00
10-410-42	UTILITIES	5,119.35	2,000.00	2,254.88	2,400.00
10-410-43	OFFICE BLDG REPAIRS & MAINT	1,807.59	1,800.00	1,130.09	1,500.00
10-410-44	OFFICE EQUIPMENT LEASES	7,005.48	5,800.00	1,685.14	3,500.00
10-410-52	INSURANCE & BONDS	8,208.60	7,900.00	9,524.75	8,300.00
10-410-54	ADVERTISING	72.50	800.00	27.50	200.00
10-410-55	POSTAGE & SHIPPING	2,683.99	500.00	1,530.31	500.00
10-410-58	TRAVEL & MEETINGS	2,914.49	3,500.00	2,887.51	3,800.00
10-410-61	OPERATING SUPPLIES	21,246.00	10,500.00	6,664.35	9,500.00
10-410-90	DUES & SUBSCRIPTIONS	1,425.00	2,000.00	2,092.00	2,000.00
10-410-91	NEWSLETTERS & PUBLICATIONS	245.36	.00	.00	.00
10-410-99	FLOW THRU TO PRE-SCHOOL	.00	.00	.00	.00
Total GENERAL GOVERNMENTAL:		67,977.14	50,000.00	56,598.10	55,300.00
ADMINISTRATION DEPARTMENT					
10-411-11	SALARY-TOWN CLERK	15,008.77	15,800.00	15,141.59	18,000.00
10-411-12	SALARY-ADMINISTRATOR	49,889.53	50,575.00	47,735.53	28,950.00
10-411-13	BILLING CLERK/OFFICE ASST	3,289.66	3,900.00	3,339.57	4,200.00
10-411-14	PT OFFICE	.00	.00	.00	1,500.00
10-411-20	EMPLOYEE BENEFITS	16,819.11	13,500.00	15,691.46	7,140.00
10-411-22	FICA & MEDICARE	4,548.65	5,516.59	5,602.25	4,133.03
10-411-23	457 RETIREMENT	2,505.08	1,800.00	3,088.67	1,408.50
10-411-25	UNEMPLOYMENT INS	360.07	140.55	11.56	380.00
10-411-26	WORKERS' COMPENSATION	924.95	985.00	440.98	1,000.00
10-411-27	EMPLOYEE APPRECIATION	840.79	500.00	220.70	750.00
10-411-28	TA VEHICLE STIPEND	.00	4,800.00	4,600.00	4,800.00
10-411-29	LIFE INSURANCE	.00	70.00	.00	70.00
Total ADMINISTRATION DEPARTMENT:		94,186.61	97,587.14	95,872.31	72,331.53
JUDICIAL DEPARTMENT					
10-412-00	CONTRACT-JUDGE	2,475.00	2,750.00	2,700.00	3,750.00
10-412-01	CONTRACT-TOWN PROSECUTOR	4,400.00	3,300.00	2,075.00	6,000.00
10-412-10	SETTLEMENT COST	24,580.83	.00	25,000.00	.00

Account Number	Account Title	2016-16 Prior year Actual	2017-17 Current year Budget	01/17-01/18 Cur YTD Actual	2018-18 Future year Budget
10-412-61	OFFICE SUPPLIES	.00	250.00	29.52	250.00
Total JUDICIAL DEPARTMENT:		31,455.83	6,300.00	29,804.52	10,000.00
MAYOR & LEGISLATIVE BOARD					
10-413-10	MAYOR COMPENSATION	2,400.00	2,400.00	2,200.00	2,400.00
10-413-11	BOARD OF TRUSTEES COMPENSATI	2,600.00	2,880.00	2,600.00	2,880.00
10-413-12	BOARD OF TRUSTEES APPRECIATIO	.00	.00	.00	500.00
10-413-22	FICA & MEDICARE	312.12	403.92	367.20	403.92
10-413-23	457 RETIREMENT	.00	.00	.00	.00
10-413-25	UNEMPLOYMENT	.00	.00	.00	.00
10-413-26	WORKER'S COMPENSATION	75.00	85.00	21.25	75.00
10-413-29	LIFE INSURANCE	.00	.00	.00	.00
Total MAYOR & LEGISLATIVE BOARD:		5,387.12	5,768.92	5,188.45	6,258.92
ELECTIONS					
10-414-00	ELECTIONS	1,174.92	.00	1,238.01	2,500.00
Total ELECTIONS:		1,174.92	.00	1,238.01	2,500.00
TREASURERS					
10-415-15	COLLECTIONS (TREASURERS FEE)	3,747.30	3,650.00	3,504.88	3,650.00
10-415-30	TOWN LEGAL	47,686.96	30,000.00	77,879.40	35,000.00
10-415-40	REPORTING & PUBLISHING	3,197.91	2,000.00	1,607.72	1,500.00
Total TREASURERS:		54,632.17	35,650.00	82,992.00	40,150.00
COMMUNITY PROGRAMS					
10-419-00	FOURTH OF JULY FESTIVAL	24,286.05	15,500.00	18,819.11	27,500.00
10-419-01	WIGGINS OLD TIME CHRISTMAS	11,644.19	4,500.00	2,757.82	4,500.00
10-419-05	BUSINESS DIST BEAUTIFICATION	9,138.01	3,500.00	961.20	1,500.00
10-419-20	DONATIONS	2,250.00	2,900.00	1,700.00	2,900.00
10-419-50	ECONOMIC DEVELOPMENT	.00	8,000.00	7,299.38	10,000.00
10-419-60	CAPITAL OUTLAY	.00	.00	.00	.00
10-419-61	OFFICE EQUIPMENT LEASES	.00	.00	328.16	.00
10-419-63	CEMETERY DEVELOPMENT	.00	.00	.00	.00
10-419-99	OTHER MISCELLANEOUS	6,773.30	.00	.00	.00
Total COMMUNITY PROGRAMS:		54,091.55	34,400.00	31,865.67	46,400.00
POLICE DEPARTMENT					
10-421-00	CAPITAL OUTLAY	.00	.00	.00	.00
10-421-05	EQUIPMENT-CAPITAL OUTLAY	1,981.69	1,000.00	10,373.95	28,700.00
10-421-09	CAPITAL OUTLAY LEASE	.00	11,067.00	11,066.44	11,067.00
10-421-10	CAPITAL OUTLAY LEASE	11,066.44	.00	.00	.00
10-421-11	SALARIES-COMMAND OFFICERS	36,624.17	38,520.00	38,201.70	52,000.00
10-421-12	SALARIES-PATROL OFFICER	28,191.67	33,705.00	36,616.29	82,000.00
10-421-13	SALARIES-PART TIME (DEPUTY)	150.84	11,200.00	150.00	.00
10-421-14	SPECIAL POLICE SERVICES	.00	250.00	95.48	250.00
10-421-20	EMPLOYEE BENEFITS	14,559.60	14,500.00	14,964.24	30,600.00
10-421-22	FICA & MEDICARE	993.17	1,250.00	1,208.87	1,250.00
10-421-23	PENSION-FPPA	7,442.26	5,900.00	6,568.07	8,100.00
10-421-24	DEATH & DISABILITY-FPPA	389.55	215.00	474.98	450.00
10-421-25	UNEMPLOYMENT INSURANCE	162.51	333.70	23.12	450.00
10-421-26	WORKERS' COMPENSATION	2,846.00	2,846.00	1,135.07	3,000.00

Account Number	Account Title	2016-16 Prior year Actual	2017-17 Current year Budget	01/17-01/18 Cur YTD Actual	2018-18 Future year Budget
10-421-27	457 RETIREMENT	301.49	2,502.75	355.52	.00
10-421-28	FARM HOUSE UTILITIES-GAS & ELC	2,056.97	2,000.00	1,696.70	.00
10-421-29	UNIFORMS	3,183.22	1,800.00	1,941.77	1,800.00
10-421-30	PROFESSIONAL SERVICES	427.00	500.00	26.36	600.00
10-421-40	TRAINING	200.00	1,500.00	289.89	1,000.00
10-421-41	TELEPHONE	3,094.78	2,100.00	2,131.89	1,800.00
10-421-42	COM CENTER PHONE LINE	.00	500.00	40.19	500.00
10-421-43	REPAIRS AND MAINTENANCE (AUTO)	1,008.46	1,000.00	6,453.96	2,500.00
10-421-49	OTHER MISCELLANEOUS	4,826.95	400.00	.00	400.00
10-421-50	K-9 MAINTENANCE	.00	.00	.00	.00
10-421-52	INSURANCE & BONDS	8,108.60	8,105.00	9,524.75	8,105.00
10-421-55	PRINTING	216.67	750.00	.00	750.00
10-421-60	SPECIAL DETAIL SERVICES	.00	.00	.00	500.00
10-421-61	GENERAL OPERATING SUPPLIES	1,474.92	1,200.00	924.50	500.00
10-421-62	FUEL	3,126.49	3,800.00	5,628.86	3,500.00
10-421-64	CRIME PREVENTION	133.07	250.00	265.60	250.00
10-421-85	ANIMAL CONTROL	1,438.89	1,400.00	1,128.33	1,400.00
Total POLICE DEPARTMENT:		124,349.51	148,594.45	151,286.53	241,472.00
BUILDING INSPECTION DEPARTMENT					
10-424-20	BUILDING INSPECTIONS	40.00	1,500.00	13,519.31	1,000.00
10-424-30	DEVELOPMENT REVIEW	60,787.23	7,500.00	12,196.68	5,000.00
10-424-40	EMPLOYEE TRAINING	.00	.00	.00	.00
Total BUILDING INSPECTION DEPARTMENT:		60,827.23	9,000.00	25,715.99	6,000.00
PUBLIC WORKS ADMINISTRATION					
10-430-11	SALARY - PW MAINTENANCE(1)	13,038.73	11,800.00	11,305.19	14,000.00
10-430-12	SALARY-PW MAINTENANCE(2)	16,070.04	17,100.00	17,069.98	14,000.00
10-430-13	SALARY-PW MAINTENANCE(3)	9,517.14	15,900.00	15,220.03	17,000.00
10-430-14	SALARY-PW PART TIME(4)	4,634.62	10,000.00	4,043.51	16,250.00
10-430-15	SALARY-PW SEASONAL (MOWING)	.00	5,000.00	4,596.30	6,800.00
10-430-20	EMPLOYEE BENEFITS - PW	8,669.58	8,800.00	11,283.69	17,850.00
10-430-22	FICA & MEDICARE	2,966.72	3,500.00	3,815.06	2,954.88
10-430-23	457 RETIREMENT	941.04	985.00	1,245.42	1,350.00
10-430-25	UNEMPLOYMENT INSURANCE - PW	81.25	95.00	11.56	90.00
10-430-26	WORKERS' COMPENSATION - PW	1,100.00	1,150.00	451.05	1,400.00
10-430-29	LIFE INSURANCE	.00	.00	.00	.00
Total PUBLIC WORKS ADMINISTRATION:		57,019.12	74,330.00	69,041.79	91,694.88
STREETS DEPARTMENT					
10-431-00	UNIFORMS - PW	3,012.79	2,000.00	3,737.46	3,000.00
10-431-10	CAPITAL LEASE	250.00	16,170.00	16,165.59	16,166.00
10-431-20	REPAIRS-EQUIPMENT & VEHICLES	.00	.00	.00	7,000.00
10-431-21	STREETS-SIGNS & MATERIAL	14.21	1,200.00	2,887.86	1,500.00
10-431-22	REPAIRS AND MAINTENANCE - PW	31,083.69	8,500.00	16,641.93	6,000.00
10-431-23	EQUIPMENT RENTAL	.00	500.00	.00	500.00
10-431-40	EMPLOYEE TRAINING	1,732.56	1,000.00	869.25	1,000.00
10-431-41	UTILITIES - PW	6,058.13	4,500.00	2,747.44	3,500.00
10-431-51	DRAINAGE ENGINEERING	.00	.00	.00	.00
10-431-52	INSURANCE - PW	8,108.60	8,100.00	9,524.75	8,200.00
10-431-55	POSTAGE & SHIPPING-PW	.00	.00	.00	.00
10-431-60	STREET LIGHTING - PW	7,856.29	7,500.00	7,362.55	8,000.00
10-431-62	FUEL - PW	7,014.32	6,000.00	4,412.37	4,000.00

Account Number	Account Title	2016-16 Prior year Actual	2017-17 Current year Budget	01/17-01/18 Cur YTD Actual	2018-18 Future year Budget
10-431-63	CONTRACT REFUSE REMOVAL - PW	1,916.32	2,000.00	8,042.16	8,500.00
10-431-64	LEVEE REPAIR & MAINT	1,866.20	2,500.00	.00	2,500.00
10-431-65	TREE PROGRAM	.00	300.00	.00	300.00
10-431-66	PEST/WEED CONTROL - PW	169.21	1,100.00	1,563.20	1,100.00
10-431-74	EQUIPMENT- CAPITAL OUTLAY	22,132.48	8,000.00	4,800.58	8,000.00
10-431-75	RESERVE CAPITAL OUTLAY	.00	.00	.00	.00
10-431-95	ENGINEERING	.00	.00	.00	.00
10-431-96	CAPITAL OUTLAY - PEST CONTROL	.00	.00	.00	.00
10-431-99	OTHER MISCELLANEOUS - PW	53.01	.00	.00	.00
Total STREETS DEPARTMENT:		91,267.81	69,370.00	78,755.14	79,266.00
PARK & RECREATION					
10-451-10	CONTRACT LABOR	2,181.00	2,500.00	2,300.00	2,000.00
10-451-11	SALARIES - P&R DIRECTOR (SEAS)	4,845.56	11,480.00	8,816.08	.00
10-451-12	SALARIES - SUMMER HELP (SEAS)	.00	5,500.00	8,556.17	6,500.00
10-451-22	FICA P&R	355.90	.00	1,218.87	.00
10-451-23	RENTS	.00	.00	.00	.00
10-451-25	UNEMPLOYMENT - P&R	.00	.00	.00	.00
10-451-26	WORKERS' COMPENSATION - P&R	.00	.00	.00	.00
10-451-30	SPECIAL EVENTS - P&R	805.21	4,000.00	4,114.70	5,000.00
10-451-41	UTILITIES - P&R	6,093.01	4,200.00	6,483.63	5,000.00
10-451-43	PARK REPAIR AND MAINTENANCE	7,098.35	5,500.00	4,931.30	6,000.00
10-451-52	INSURANCE - P&R	.00	.00	.00	.00
10-451-61	OPERATING SUPPLIES - P&R	2,292.01	2,200.00	715.04	2,200.00
10-451-81	ADULT ACTIVITIES	.00	.00	.00	.00
10-451-82	YOUTH ACTIVITIES	.00	.00	.00	.00
10-451-83	SOFTBALL	4.02	250.00	1,062.25	300.00
10-451-84	BASEBALL	6,191.34	6,200.00	2,785.24	4,000.00
10-451-85	BASKETBALL	.00	200.00	.00	200.00
10-451-86	VOLLEYBALL	.00	200.00	.00	200.00
10-451-87	SOCCER	.00	400.00	169.52	500.00
10-451-88	SUMMER ACTIVITY	504.32	1,000.00	1,226.47	500.00
10-451-89	MISC ACTIVITY	.00	.00	.00	.00
10-451-90	UNIFORMS & EQUIPMENT P&R	1,670.66	1,600.00	3,460.25	1,500.00
10-451-91	MISC FEES	6,334.04	3,500.00	28.49	500.00
10-451-92	PARK CONCESSION EXPENSE	1,605.65	1,600.00	1,463.26	1,500.00
Total PARK & RECREATION:		39,981.07	50,330.00	47,331.27	35,900.00
CONTINGENCY					
10-490-10	CONTINGENCY	.00	.00	.00	.00
Total CONTINGENCY:		.00	.00	.00	.00
TRANSFERS					
10-491-00	TRANSFER TO WATER FOR TAXES	18,697.00	.00	.00	.00
10-491-10	TRANSFER TO SEWER FOR TAXES	11,218.00	.00	.00	.00
Total TRANSFERS:		29,915.00	.00	.00	.00
GENERAL FUND Revenue Total:		588,232.84	683,039.00	668,942.64	687,868.00
GENERAL FUND Expenditure Total:		712,265.08	581,330.51	675,689.78	687,273.33

		2016-16	2017-17	01/17-01/18	2018-18
Account Number	Account Title	Prior year Actual	Current year Budget	Cur YTD Actual	Future year Budget
Net Total GENERAL FUND:		124,032.24-	101,708.49	6,747.14-	594.67

Account Number	Account Title	2016-16 Prior year Actual	2017-17 Current year Budget	01/17-01/18 Cur YTD Actual	2018-18 Future year Budget
WATER ENTERPRISE					
WATER FUND RESERVE TRANSFER					
20-30001	WATER FUND RESERVE TRANSFER	.00	.00	.00	.00
WATER DEVELOPMENT RESERVES					
20-30002	WATER DEVELOPMENT RESERVES	.00	.00	.00	.00
WATER DEV RESERVE TRANSFER					
20-30004	WATER DEV RESERVE TRANSFER	.00	.00	.00	.00
WATER BOND ACC RESERVES					
20-30005	WATER BOND ACC RESERVES	.00	.00	.00	.00
WATER BOND ACC RESERVE TRNSFR					
20-30006	WATER BOND ACC RESERVE TRNSF	.00	.00	.00	.00
WATER REVENUE BOND RESERVE					
20-30007	WATER REVENUE BOND RESERVE	.00	.00	.00	.00
WATER REV BOND RESERVE TRNSFR					
20-30008	WATER REV BOND RESERVE TRNSF	.00	.00	.00	.00
WATER EQUIPMENT RESERVE (USDA)					
20-30009	WATER EQUIPMENT RESERVE (USDA)	.00	.00	.00	.00
APPROPRIATED FUND BALANCE					
20-30099	APPROPRIATED FUND BALANCE	.00	183,000.00	183,000.00	.00
LOAN PROCEEDS-USDA					
20-31001	LOAN PROCEEDS-USDA	.00	.00	.00	.00
LOAN PROCEEDS-CCWB					
20-31002	LOAN PROCEEDS-CCWB	.00	.00	.00	1,100,000.00
LOAN PROCEEDS-SRLF					
20-31003	LOAN PROCEEDS-SRLF	.00	.00	.00	.00
WATER SALES					
20-34000	WATER SALES	467,737.26	490,000.00	466,569.52	545,000.00
CUSTOMER DEPOSITS					
20-34001	CUSTOMER DEPOSITS	2,937.00	2,000.00	6,104.00	5,000.00
BULK WATER SALES					
20-34002	BULK WATER SALES	113.00	4,500.00	1,606.40	5,000.00
BULK WATER DEPOSITS					
20-34003	BULK WATER DEPOSITS	.00	500.00	89.00	500.00
TAP FEES & ACQUISITION FEES					
20-34440	TAP FEES & ACQUISITION FEES	253,000.00	115,000.00	360,500.00	460,000.00
WATER DEVELOPMENT FEES					
20-34441	WATER DEVELOPMENT FEES	.00	.00	.00	.00
MISCELLANEOUS WATER INCOME					
20-34450	MISCELLANEOUS WATER INCOME	10,567.79	7,500.00	15,242.66	5,100.00
WATER AGREEMENT REIMBURSEMENTS					
20-36000	WATER AGREEMENT REIMBURSEME	23,020.45	25,000.00	49,689.85	.00
RENTAL INCOME					
20-36001	RENTAL INCOME	.00	.00	.00	25,000.00
INTEREST EARNED					
20-36100	INTEREST EARNED	177.74	100.00	1.47	.00
TRANSFER FROM OTHER FUNDS					
20-39100	TRANSFER FROM OTHER FUNDS	18,697.00	.00	.00	.00
LOAN/GRANT PROCEEDS					
20-39101	LOAN/GRANT PROCEEDS	.00	.00	10,000.00	.00
TRANSFER FROM CAPITAL FUNDS					
20-39102	TRANSFER FROM CAPITAL FUNDS	.00	.00	.00	.00
PROFESSIONAL SERVICES					
20-410-13	FINANCIAL AUDIT	2,176.00	2,200.00	3,162.00	2,300.00
20-410-30	LEGAL SERVICE	3,188.50	65,000.00	181,610.98	125,000.00
20-410-32	PROFESSIONAL SERVICES	8,741.14	95,000.00	301,260.90	175,000.00

Account Number	Account Title	2016-16 Prior year Actual	2017-17 Current year Budget	01/17-01/18 Cur YTD Actual	2018-18 Future year Budget
20-410-33	POSTAGE	1,414.32	1,500.00	488.89	1,200.00
20-410-40	TRAVEL, MEETINGS, & TRAINING	.00	2,500.00	2,254.02	2,500.00
Total PROFESSIONAL SERVICES:		15,519.96	166,200.00	488,776.79	306,000.00
WATER ADMINISTRATION					
20-411-11	SALARY-TOWN CLERK	11,264.91	11,850.00	11,356.25	13,500.00
20-411-12	SALARY-ADMINISTRATOR	10,759.46	10,875.00	10,871.80	33,775.00
20-411-13	SALARY-PART TIME CLERK	6,579.37	7,800.00	6,679.03	8,400.00
20-411-20	EMPLOYEE BENEFITS	4,796.94	5,400.00	4,835.05	6,630.00
20-411-22	FICA & MEDICARE	1,896.68	2,200.00	2,110.75	4,259.14
20-411-23	457 RETIREMENT	826.15	700.00	829.10	1,418.25
20-411-29	LIFE INSURANCE	.00	.00	.00	.00
Total WATER ADMINISTRATION:		36,123.51	38,825.00	36,681.98	67,982.39
PUBLIC WORKS ADMINISTRATION					
20-430-11	SALARY-PW MAINTENANCE	7,131.88	8,427.00	8,075.30	10,625.00
20-430-12	SALARY-PW MAINTENANCE	6,196.08	5,700.00	5,689.98	8,750.00
20-430-13	SALARY-PW MAINTENANCE	3,413.18	4,056.00	5,471.49	8,500.00
20-430-14	SALARY-PW MAINTENANCE	.00	4,056.00	4,042.67	8,125.00
20-430-15	SALARY-PW PART TIME-SEASONAL	.00	.00	.00	20,000.00
20-430-20	EMPLOYEE BENEFITS	3,176.64	2,800.00	4,731.87	12,240.00
20-430-22	FICA & MEDICARE	1,056.99	1,378.82	1,497.50	2,232.00
20-430-23	457 RETIREMENT	362.36	667.17	946.04	1,080.00
20-430-25	UNEMPLOYMENT INSURANCE	81.25	85.00	11.57	82.00
20-430-26	WORKERS' COMPENSATION	1,587.00	1,587.00	636.78	1,800.00
20-430-29	LIFE INSURANCE	.00	.00	.00	.00
Total PUBLIC WORKS ADMINISTRATION:		23,005.38	28,756.99	31,103.20	73,434.00
SUPPLIES					
20-431-22	EQUIPMENT REPAIRS AND MAINT	1,504.36	3,000.00	308.19	5,000.00
20-431-62	FUEL	2,842.03	3,000.00	5,345.37	5,000.00
20-431-74	EQUIPMENT	.00	1,500.00	.00	3,500.00
20-431-75	VEHICLE REPAIR	.00	.00	.00	4,500.00
Total SUPPLIES:		4,346.39	7,500.00	5,653.56	18,000.00
OPERATIONS					
20-432-00	LINE MAINTENANCE	8,690.72	6,500.00	636.85	5,000.00
20-432-10	CAPITAL LEASE	.00	.00	.00	.00
20-432-30	CONTRACT OPERATOR	5,148.75	4,500.00	7,128.75	4,500.00
20-432-41	UTILITIES	45,928.82	45,000.00	44,972.79	45,000.00
20-432-52	INSURANCE AND BONDS	8,108.60	2,500.00	9,524.75	8,200.00
20-432-54	WATER MAIN INSTALLATION EXP	.00	.00	.00	7,500.00
20-432-55	METER INSTALL EXPENSE	56.90	2,500.00	10,515.24	6,500.00
20-432-56	MAINTENANCE (PLANT)	8,868.09	6,000.00	9,094.43	6,000.00
20-432-57	TREATMENT/OPERATING SUPPLIES	27,063.43	27,000.00	15,896.61	25,000.00
20-432-61	OFFICE SUPPLIES	1,613.31	1,500.00	513.42	1,500.00
20-432-73	CAPITAL OUTLAY	2,210.00	.00	.00	.00
20-432-80	NSF CHECKS	38.90	.00	.00	.00
20-432-85	WATER LEASES	29,000.00	33,000.00	60,100.00	60,000.00
20-432-86	DEPRECIATION	141,868.68	.00	.00	.00
20-432-87	EQUIPMENT	.00	.00	.00	27,000.00
20-432-90	CAPITAL IMPROVEMENT PROJECT	.00	.00	.00	1,100,000.00

Account Number	Account Title	2016-16 Prior year Actual	2017-17 Current year Budget	01/17-01/18 Cur YTD Actual	2018-18 Future year Budget
20-432-99	OTHER MISCELLANEOUS EXPENSE	4,340.03	2,500.00	5,552.18	2,500.00
Total OPERATIONS:		282,936.23	131,000.00	163,935.02	1,298,700.00
DEBT SERVICE					
20-471-09	LOAN PMT-CCWB	.00	.00	.00	67,000.00
20-471-10	DEBT PYMT DIV.LOCAL AFFAIRS	.00	.00	.00	.00
20-471-11	LOAN PAYMENT-USDA	80,994.62	147,072.00	73,536.00	147,000.00
20-471-12	LEASE/PURCHASE PAYMTS-KAMMER	21,703.77	42,162.00	42,125.04	42,162.00
20-471-13	TRANSFER TO WATER RESERVE ACC	.00	25,952.00	.00	26,000.00
20-471-14	LOAN PYMT CAPITAL IMPROVEMENT	.00	.00	.00	68,000.00
20-471-15	LOAN PYMT HIGH PLAINS BANK	.00	4,500.00	1,840.14	4,500.00
20-471-16	TRANSFER TO CAPITAL ACCT-LINES	.00	50,000.00	.00	.00
Total DEBT SERVICE:		102,698.39	269,686.00	117,501.18	354,662.00
WATER ENTERPRISE Revenue Total:		776,250.24	827,600.00	1,092,802.90	2,145,600.00
WATER ENTERPRISE Expenditure Total:		464,629.86	641,967.99	843,651.73	2,118,778.39
Net Total WATER ENTERPRISE:		311,620.38	185,632.01	249,151.17	26,821.61

Account Number	Account Title	2016-16 Prior year Actual	2017-17 Current year Budget	01/17-01/18 Cur YTD Actual	2018-18 Future year Budget
SEWER ENTERPRISE					
SEWER FUND RESERVE					
30-30000	SEWER FUND RESERVE	.00	.00	.00	.00
SEWER FUND RESERVE TRANSFER					
30-30001	SEWER FUND RESERVE TRANSFER	.00	.00	.00	.00
SEWER PROJECT RESERVES					
30-30002	SEWER PROJECT RESERVES	.00	.00	.00	.00
SEWER PROJECT RESERVE TRANSFER					
30-30003	SEWER PROJECT RESERVE TRANSF	.00	.00	.00	.00
APPROPRIATED FUND BALANCE					
30-30099	APPROPRIATED FUND BALANCE	.00	145,000.00	145,000.00	.00
CDPHE GRANT					
30-33410	CDPHE GRANT	.00	.00	95,320.00	.00
DOLA GRANT					
30-33420	DOLA GRANT	.00	.00	42,750.00	.00
DOLA LOAN					
30-33430	DOLA LOAN	.00	.00	.00	.00
WPCRF DESIGN GRANT					
30-33440	WPCRF DESIGN GRANT	.00	.00	.00	.00
CWRPDA GRANT					
30-33450	CWRPDA GRANT	.00	.00	.00	.00
SEWER SALES					
30-34000	SEWER SALES	143,244.57	150,000.00	141,046.32	214,500.00
CUSTOMER DEPOSITS					
30-34001	CUSTOMER DEPOSITS	884.00	500.00	19,501.00	500.00
TAP FEES					
30-34440	TAP FEES	132,000.00	24,000.00	162,000.00	240,000.00
MISCELLANEOUS SEWER INCOME					
30-34450	MISCELLANEOUS SEWER INCOME	36.30	150.00	.00	.00
INTEREST EARNED					
30-36100	INTEREST EARNED	63.84	50.00	0.62	.00
TRANSFER FROM OTHER FUNDS					
30-39100	TRANSFER FROM OTHER FUNDS	11,218.00	.00	.00	.00
PROFESSIONAL SERVICES					
30-410-13	FINANCIAL AUDIT	4,262.00	2,400.00	3,069.00	2,200.00
30-410-30	LEGAL SERVICE	.00	1,000.00	.00	1,000.00
30-410-32	PROFESSIONAL SERVICES	2,965.53	7,500.00	40,829.24	7,500.00
30-410-33	POSTAGE	1,489.33	1,500.00	481.81	1,500.00
30-410-40	TRAINING	.00	1,000.00	53.33	1,000.00
Total PROFESSIONAL SERVICES:		8,716.86	13,400.00	44,433.38	13,200.00
SEWER ADMINISTRATION					
30-411-11	SALARY-TOWN CLERK	11,260.14	12,300.00	11,356.25	13,500.00
30-411-12	SALARY-ADMINISTRATOR	10,746.78	11,637.00	10,871.76	33,775.00
30-411-13	SALARY-PART TIME OFFICE	6,579.37	7,800.00	6,679.03	8,400.00
30-411-20	EMPLOYEE BENEFITS	4,896.21	.00	4,835.09	8,160.00
30-411-22	FICA & MEDICARE	1,896.58	1,967.69	2,110.60	4,259.14
30-411-23	457 RETIREMENT	802.18	952.11	852.96	1,418.25
30-411-29	LIFE INSURANCE	.00	.00	.00	.00
Total SEWER ADMINISTRATION:		36,181.26	34,656.80	36,705.69	69,512.39
PUBLIC WORKS ADMINISTRATION					
30-430-11	SALARY-PW MAINTENANCE	10,289.50	8,427.00	12,920.25	18,080.00

Account Number	Account Title	2016-16 Prior year Actual	2017-17 Current year Budget	01/17-01/18 Cur YTD Actual	2018-18 Future year Budget
30-430-12	SALARY-PW MAINTENANCE	7,017.41	5,700.00	5,689.98	12,450.00
30-430-13	SALARY-PW MAINTENANCE	3,285.74	4,056.00	4,675.23	10,200.00
30-430-14	SALARY-PW MAINTENANCE	.00	4,056.00	4,042.67	8,125.00
30-430-20	EMPLOYEE BENEFITS	3,970.80	.00	5,823.84	12,240.00
30-430-22	FICA & MEDICARE	1,318.38	1,378.82	1,851.81	3,115.85
30-430-23	457 RETIREMENT	462.30	667.17	1,122.71	1,221.90
30-430-26	WORKERS' COMPENSATION	3,161.05	44.48	11.12	.00
30-430-29	LIFE INSURANCE	.00	.00	.00	.00
30-430-30	CONTRACT LABOR/CERTIFIED OPER	.00	.00	.00	.00
Total PUBLIC WORKS ADMINISTRATION:		29,505.18	24,329.47	36,137.61	65,432.75
WWTP					
30-431-22	EQUIPMENT AND REPAIRS	1,350.05	10,000.00	69.40	40,000.00
30-431-50	WWTP CONSTRUCTION	.00	.00	.00	.00
30-431-51	WWTP ENGINEERING & CONTINGEN	.00	.00	.00	.00
30-431-62	FUEL	979.78	1,000.00	4,951.74	1,500.00
30-431-75	VEHICLE REPAIRS	.00	.00	.00	2,500.00
Total WWTP:		2,329.83	11,000.00	5,021.14	44,000.00
OPERATIONS					
30-432-00	LINE MAINTENANCE	65.00	3,500.00	.00	3,500.00
30-432-23	457 RETIREMENT	.00	.00	.00	.00
30-432-25	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00
30-432-30	CONTRACT OPERATOR	5,053.75	7,500.00	7,128.75	7,500.00
30-432-41	UTILITIES	19,670.05	24,000.00	16,270.65	24,000.00
30-432-50	PERMIT FEES	.00	1,500.00	1,170.00	1,500.00
30-432-52	INSURANCE AND BONDS	8,108.60	8,500.00	9,524.75	8,500.00
30-432-53	SEWER CLEANING	.00	6,500.00	.00	6,500.00
30-432-54	INSTALLATION OF LINE EXPENSE	.00	1,000.00	.00	6,000.00
30-432-56	GENERAL MAINT OF PLANT	8,301.16	3,000.00	1,364.18	3,000.00
30-432-60	TREATMENT/PLANT	11,516.42	15,000.00	8,463.10	15,000.00
30-432-61	OFFICE SUPPLIES	1,165.53	2,000.00	311.73	2,000.00
30-432-74	CAPITAL LEASE	.00	.00	.00	.00
30-432-75	CAPITAL OUTLAY - LINES	1,524.00	18,000.00	164,396.39	115,000.00
30-432-80	NSF CHECKS	.00	.00	.00	.00
30-432-86	DEPRECIATION	31,811.90	.00	.00	.00
30-432-87	EQUIPMENT	.00	.00	.00	.00
30-432-99	OTHER MISCELLANEOUS EXPENSE	.00	500.00	2,500.00	1,000.00
Total OPERATIONS:		87,216.41	91,000.00	211,129.55	193,500.00
DOLA LOAN PAYMENT					
30-471-10	DOLA LOAN PAYMENT	.00	.00	.00	.00
30-471-13	LOAN PMT-BANK OF THE WEST	.00	.00	.00	68,000.00
Total DOLA LOAN PAYMENT:		.00	.00	.00	68,000.00
SEWER ENTERPRISE Revenue Total:		287,446.71	319,700.00	605,617.94	455,000.00
SEWER ENTERPRISE Expenditure Total:		163,949.54	174,386.27	333,427.37	453,645.14
Net Total SEWER ENTERPRISE:		123,497.17	145,313.73	272,190.57	1,354.86

Account Number	Account Title	2016-16 Prior year Actual	2017-17 Current year Budget	01/17-01/18 Cur YTD Actual	2018-18 Future year Budget
SALES TAX CAPITAL IMPROVEMENT					
SALES TAX FUND RESERVE TRANSFR					
40-30001	SALES TAX FUND RESERVE TRANSF	.00	.00	.00	.00
SALES TAX APPROPRIATIONS					
40-30002	SALES TAX APPROPRIATIONS	.00	125,000.00	.00	.00
SALES TAX FUND APPROPRIATIONS					
40-30099	SALES TAX FUND APPROPRIATIONS	.00	.00	.00	.00
1% TOWN SALES TAX					
40-31300	1% TOWN SALES TAX	104,586.46	125,000.00	93,117.89	125,000.00
GRANT REVENUE					
40-33430	GRANT REVENUE	.00	.00	.00	.00
DONATIONS					
40-33510	DONATIONS	.00	.00	.00	.00
INTEREST EARNED					
40-36100	INTEREST EARNED	128.15	100.00	20.92	.00
FARM RENT					
40-36310	FARM RENT	.00	.00	.00	.00
FARM HOUSE RENT					
40-36320	FARM HOUSE RENT	.00	.00	.00	.00
MISCELLANEOUS INCOME - ST					
40-39000	MISCELLANEOUS INCOME - ST	.00	.00	.00	.00
INSTALLMENT NOTE PROCEEDS					
40-39001	INSTALLMENT NOTE PROCEEDS	.00	.00	.00	.00
SALE OF FIXED ASSETS					
40-39210	SALE OF FIXED ASSETS	.00	.00	.00	.00
Department: 419					
40-419-61	LEASES	.00	.00	.00	.00
Total Department: 419:		.00	.00	.00	.00
CAPITAL PROJECTS					
40-430-00	CAPITAL PROJECTS	34,674.76	225,000.00	244,902.00	100,000.00
40-430-43	ROAD CONSTRUCTION	.00	25,100.00	5,198.00	25,000.00
40-430-52	REPAIRS and MAINTENANCE	.00	.00	.00	.00
40-430-75	INSURANCE	.00	.00	.00	.00
40-430-85	CAPITAL OUTLAY	172,574.02	.00	.00	.00
40-430-95	CAPITAL OUTLAY	.00	.00	.00	.00
40-430-96	LEASE PAYMENT	.00	.00	.00	.00
Total CAPITAL PROJECTS:		207,248.78	250,100.00	250,100.00	125,000.00
TRANSFERS					
40-499-00	TRANSFER TO OTHER FUNDS	.00	.00	.00	.00
Total TRANSFERS:		.00	.00	.00	.00
SALES TAX CAPITAL IMPROVEMENT Revenue Total:		104,714.61	250,100.00	93,138.81	125,000.00
SALES TAX CAPITAL IMPROVEMENT Expenditure Total:		207,248.78	250,100.00	250,100.00	125,000.00
Net Total SALES TAX CAPITAL IMPROVEMENT:		102,534.17-	.00	156,961.19-	.00

Account Number	Account Title	2016-16 Prior year Actual	2017-17 Current year Budget	01/17-01/18 Cur YTD Actual	2018-18 Future year Budget
CONSERVATION TRUST					
CONSRVTN TRST FND RESRV					
50-30001	CONSRVTN TRST FND RESRV	.00	.00	.00	.00
CONSVTN TRST FND RSRV TRANSFER					
50-30002	CONSVTN TRST FND RSRV TRANSFER	.00	.00	.00	.00
CT - ST PROCEEDS (LOTTERY)					
50-33501	CT - ST PROCEEDS (LOTTERY)	9,956.49	9,000.00	4,204.42	9,800.00
GOCO GRANT					
50-34430	GOCO GRANT	.00	.00	.00	.00
INTEREST EARNED					
50-36100	INTEREST EARNED	14.41	.00	0.31	.00
BALLFIELD RENT					
50-36310	BALLFIELD RENT	.00	.00	.00	.00
MISCELLANEOUS INCOME - CT					
50-39000	MISCELLANEOUS INCOME - CT	.00	.00	.00	.00
CAPITAL PROJECTS APPROPRIATION					
50-39001	CAPITAL PROJECTS APPROPRIATION	.00	.00	.00	.00
APPROPRIATED FUND BALANCE					
50-39099	APPROPRIATED FUND BALANCE	.00	.00	.00	.00
ADMINISTRATION					
50-411-11	GROUNDSKEEPER SALARY	11,421.73	7,500.00	6,261.30	8,000.00
50-411-20	EMPLOYEE BENEFITS	.00	.00	.00	.00
50-411-22	FICA	873.77	465.00	638.80	450.00
50-411-23	457 RETIREMENT	.00	225.00	.00	.00
50-411-25	UNEMPLOYMENT	.00	15.00	.00	15.00
50-411-26	WORKERS' COMPENSATION	.00	.00	.00	.00
50-411-61	CAPITAL LEASE	.00	.00	.00	.00
Total ADMINISTRATION:		12,295.50	8,205.00	6,900.10	8,465.00
PARK OPERATIONS					
50-452-43	REPAIRS AND MAINTENANCE - CT	54.97	.00	.00	.00
50-452-60	REPAIRS AND MAINTENANCE	1,323.59	795.00	.00	1,300.00
50-452-73	UTILITIES	.00	.00	.00	.00
Total PARK OPERATIONS:		1,378.56	795.00	.00	1,300.00
CAPITAL OUTLAY					
50-499-00	CAPITAL OUTLAY	16,156.05	.00	.00	.00
Total CAPITAL OUTLAY:		16,156.05	.00	.00	.00
CONSERVATION TRUST Revenue Total:		9,970.90	9,000.00	4,204.73	9,800.00
CONSERVATION TRUST Expenditure Total:		29,830.11	9,000.00	6,900.10	9,765.00
Net Total CONSERVATION TRUST:		19,859.21-	.00	2,695.37-	35.00
Net Grand Totals:		188,691.93	432,654.23	354,938.04	28,806.14

Account Number	Account Title	2016-16	2017-17	01/17-01/18	2018-18
		Prior year Actual	Current year Budget	Cur YTD Actual	Future year Budget

Report Criteria:

Print Fund Titles
Page and Total by Fund
Print Revenue Titles
Print Department Titles
Total by Department
All Segments Tested for Total Breaks

RESOLUTION NO. 52-2017

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 2018 AND ENDING ON THE LAST DAY OF DECEMBER 2018

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 October 25, 2017; 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 October 25, 2017, 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	\$ 687,273.33
Water Enterprise Fund	\$2,118,778.39
Sewer Fund	\$ 453,645.14
Sales Tax Capital Improvement Fund	\$ 125,000.00
Conservation Fund	\$ 9,765.00
Total Expenditures	\$3,394,461.86

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

General Fund	\$ 687,868.00
Water Fund	\$2,145,600.00
Sewer Fund	\$ 455,000.00
Sales Tax Capital Improvement Fund	\$ 125,000.00
Conservation Trust Fund	\$ 9,800.00
Total Revenues	\$3,423,320.00

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 2018 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 25th DAY OF OCTOBER, 2017.

TOWN OF WIGGINS, COLORADO



ATTEST:

Patricia Lentell, Town Clerk

Mary Ellen Mercer, Mayor Pro Tem

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

Notice is hereby given that a proposed budget has been submitted by the Town of Wiggins, Colorado for the fiscal year 2018. Copies of the budget 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 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 October 25, 2017, at 7:00 p.m.

Public comment on the proposed budget is invited during the public hearing.

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

TOWN OF WIGGINS
Patricia Lentell, Town Clerk



Published in the Fort Morgan Times on October 18, 2017.



RESOLUTION NO. 53-2017

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 2018 BUDGET YEAR

WHEREAS, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law on October 25, 2017; 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, 2018:

Total General Fund:	\$ 687,273.33
Total Water Fund:	\$2,118,778.39
Total Sewer Fund:	\$ 453,654.14
Total Sales Tax Capital Improvement:	\$ 125,000.00
<u>Total Conservation Trust:</u>	<u>\$ 9,765.00</u>
Total Revenues	\$3,394,461.86


INTRODUCED, ADOPTED, AND RESOLVED THIS 25th DAY OF OCTOBER, 2017.

TOWN OF WIGGINS, COLORADO

ATTEST:


Patricia Lentell, Town Clerk




Mary Ellen Mercer, Mayor Pro Tem

RESOLUTION NO. 54-2017

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE TAXABLE YEAR 2017 TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE TOWN OF WIGGINS, COLORADO FOR THE 2018 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 October 25, 2017; and

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is \$34,500; and

WHEREAS, the 2018 taxable year valuation for assessment for the Town of Wiggins as certified by the County Assessor is:

\$7,050,420.00

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 2018 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 2018.

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 25th DAY OF OCTOBER, 2017.

TOWN OF WIGGINS, COLORADO



Mary Ellen Mercer, Mayor Pro Tem
Mary Ellen Mercer, Mayor Pro Tem

ATTEST:

Patricia Lentell
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 \$7,052,040 for the taxable year 2018 as determined and fixed by the Board of Trustees on October 25, 2017 is:

	<u>LEVY</u>	<u>REVENUE</u>
General Operating Expenses:	32.212 mills	\$227, 160.00

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 25th day of October, 2017.



Patricia Lentell, Town Clerk
(970) 483-6161



(SEAL)

CC: Division of Local Government

RESOLUTION NO. 56-2017

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

WHEREAS, the Town of Wiggins Board of Trustees has adopted the 2018 budget; and

WHEREAS, the Town of Wiggins has accumulated fund balances from years prior to and including 2017.

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 2018 fiscal year spending, within the meaning of Article X, Section 20(2)(e) of the Colorado Constitution.


INTRODUCED, ADOPTED AND RESOLVED THIS 25th DAY OF OCTOBER, 2017.

TOWN OF WIGGINS, COLORADO



ATTEST:


Patricia Lentell, Town Clerk


Mary Ellen Mercer, Mayor Pro Tem

RESOLUTION NO. 57-2017

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 October 25, 2017 and the Certification of the Mill Levy will be submitted to the Morgan County Commissioners on or before December 15, 2017; 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 2018 budget and budget appropriations, and certifying its mill levy.

INTRODUCED, ADOPTED AND RESOLVED THIS 25th DAY OF OCTOBER, 2017.

TOWN OF WIGGINS, COLORADO



Mary Ellen Mercer, Mayor Pro Tem
Mary Ellen Mercer, Mayor Pro Tem

ATTEST:

Patricia Lentell
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 \$7,050,420 for the taxable year 2018 as determined and fixed by the Board of Trustees on October 25, 2017 is:

	<u>LEVY</u>	<u>REVENUE</u>
General Operating Expenses:	32.212 mills	\$227, 108.00

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 25th day of October, 2017.





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 WIGGIN
COLORADO;

1. 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: 117 FOR THE ORDINANCE

Those Voting: 42 AGAINST THE ORDINANCE

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?

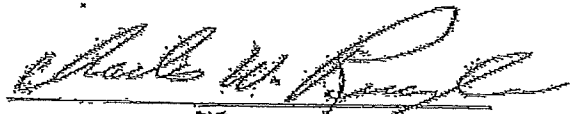
FOR	People's Ordinance No. <u>2</u> - 96	
AGAINST	People's Ordinance No. <u>2</u> - 96	

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.

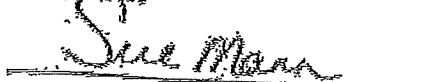
5. This **RESOLUTION** shall be and become effective immediately upon its adoption and approval.

RESOLUTION PASSED, APPROVED AND ADOPTED this 14th day of February, 1996, upon a roll call vote of 5-0 & 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 12, 1996.

DATED: February 13, 1996

(SEAL)

Sue Mann
Town Clerk