

Town of Wiggins Colorado

2019 Budget

As Adopted by the Board or Trustees

December 12, 2018





2019 Budget Message from the Wiggins Town Manager

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

I respectfully submit the 2019 Budget for your review and approval. The Town Board of Trustees and staff have extensively reviewed the needs for the Town moving forward into the 2019 budget year. Collectively, the board and staff examined areas of accomplishment and areas of need. Funds were allocated appropriately to meet those demands. This thorough examination resulted in the attached 2019 budget that will be the guiding document for Town Staff as we move forward into the next year.

Looking forward at the 2019 budget, it promotes the vision of the Mayor, Board of Trustees, Town Staff, and is built on input from our citizens. Town Staff projects that 2019 will continue to be a year of moderate growth and will provide an opportunity to meet some capital essentials for the Town. The 2019 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 2019 Budget:

- Staff and the Board of Trustees have spent many long hours examining opportunities to grow 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. The 2019 Budget has a strong emphasis on capital improvement and repairs, to meet the needs of the Town.
- The 2019 budget continues to ensure the various departments within the Town are staffed properly, equipped adequately, and trained sufficiently. Staff benefits and salaries need to be competitive and appropriate, so that employees may be retained and costly turn over limited to a minimum. The 2019 budget allows the Public Works Department to retain a full-time position that was recently created. The 2019 budget also allocates resources to move two part-time office staff to full time positions.
- The 2019 budget allocates funds to Town events and organizations that help make Wiggins a more cohesive and engaging community. The budget maintains the Wiggins Fourth of July Program and Christmas Program. The budget also allocates funds to focus on economic development and commercial opportunities.

The Town of Wiggins has opportunities and challenges in the upcoming years. The 2019 budget will allow staff to take steps to ensure a prosperous future for its businesses and citizens.

In closing, I want to acknowledge the Wiggins Board of Trustees and Town Staff for their input, dedication, and commitment to the budget process. The Town is committed to ensuring responsible, transparent, and effective government for our community.

Respectfully 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.

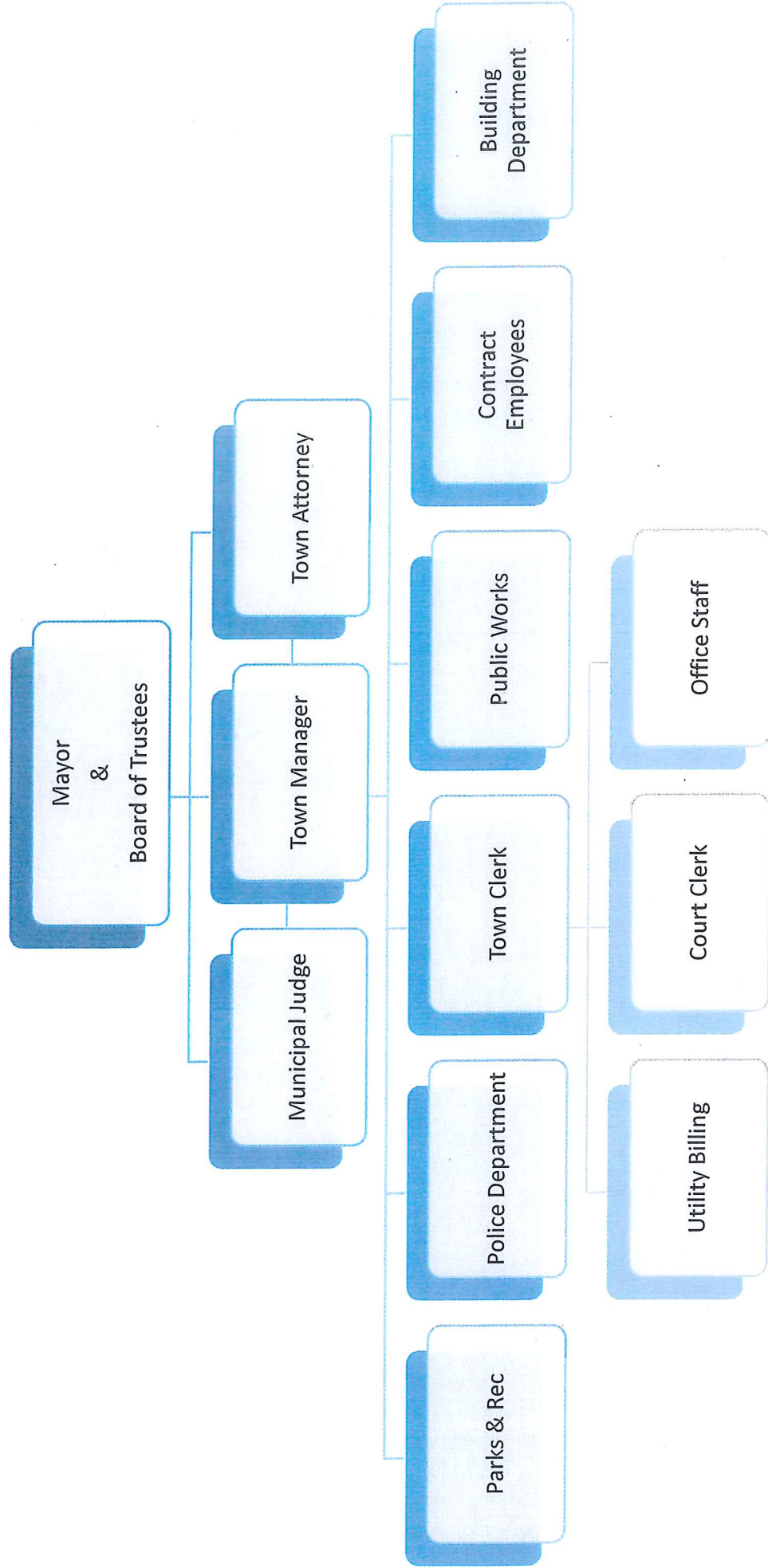
A. Steps to Amend the Budget:

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, COLORADO

ORGANIZATIONAL CHART



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.

Town of Wiggins

2019 Budget

RESOLUTION NO. 44-2018

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 2019 AND ENDING ON THE LAST DAY OF DECEMBER 2019

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 Manager has submitted a proposed budget to this governing body on December 12, 2018; 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 December 12, 2018, 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	\$ 948,037.83
Water Enterprise Fund	\$9,180,420.00
Sewer Fund	\$ 500,718.00
Sales Tax Capital Improvement Fund	\$ 225,000.00
Conservation Fund	<u>\$ 9,800.00</u>
Total Expenditures	\$10,863,975.83

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


General Fund	\$ 948,060.00
Water Fund	\$9,208,500.00
Sewer Fund	\$ 518,000.00
Sales Tax Capital Improvement Fund	\$ 225,000.00
Conservation Trust Fund	<u>\$ 9,800.00</u>
Total Revenues	\$10,909,360.00

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 2019 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 12th DAY OF DECEMBER, 2018.

TOWN OF WIGGINS, COLORADO


Margarito Leon, Jr., Mayor

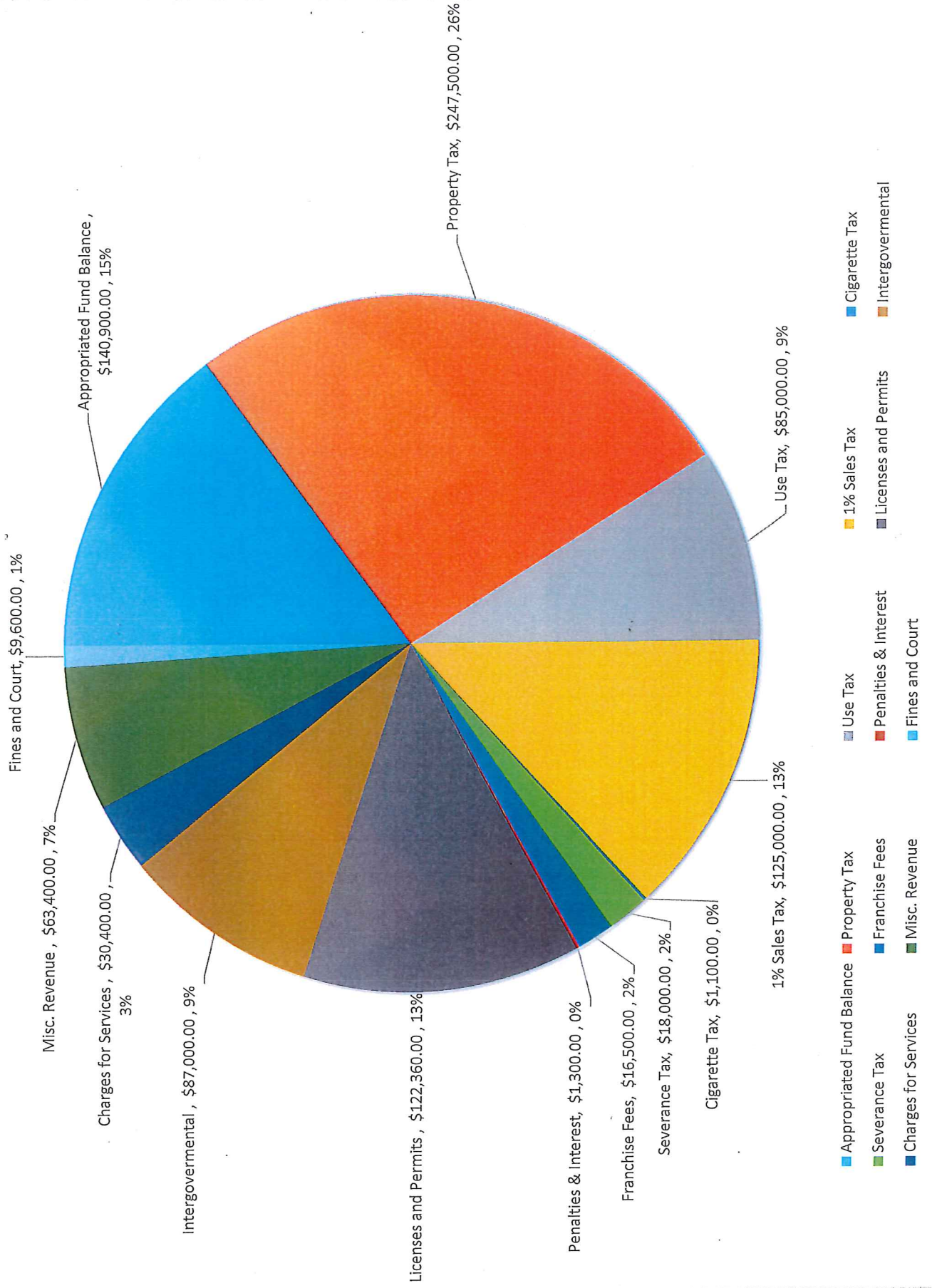
ATTEST:


Patricia Lentell, Town Clerk

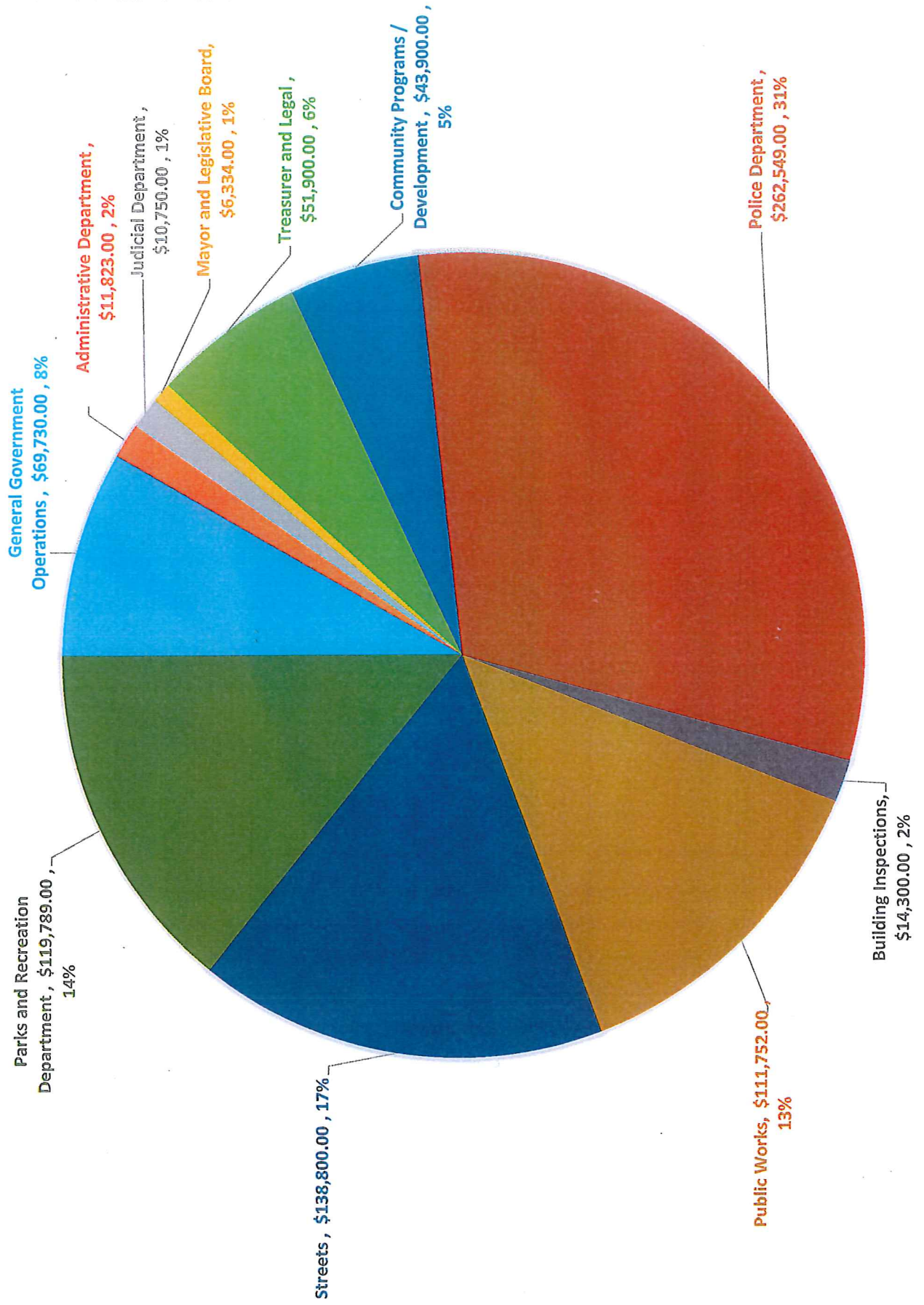


EXHIBIT A
2019 BUDGET

2019 GENERAL BUDGET REVENUES

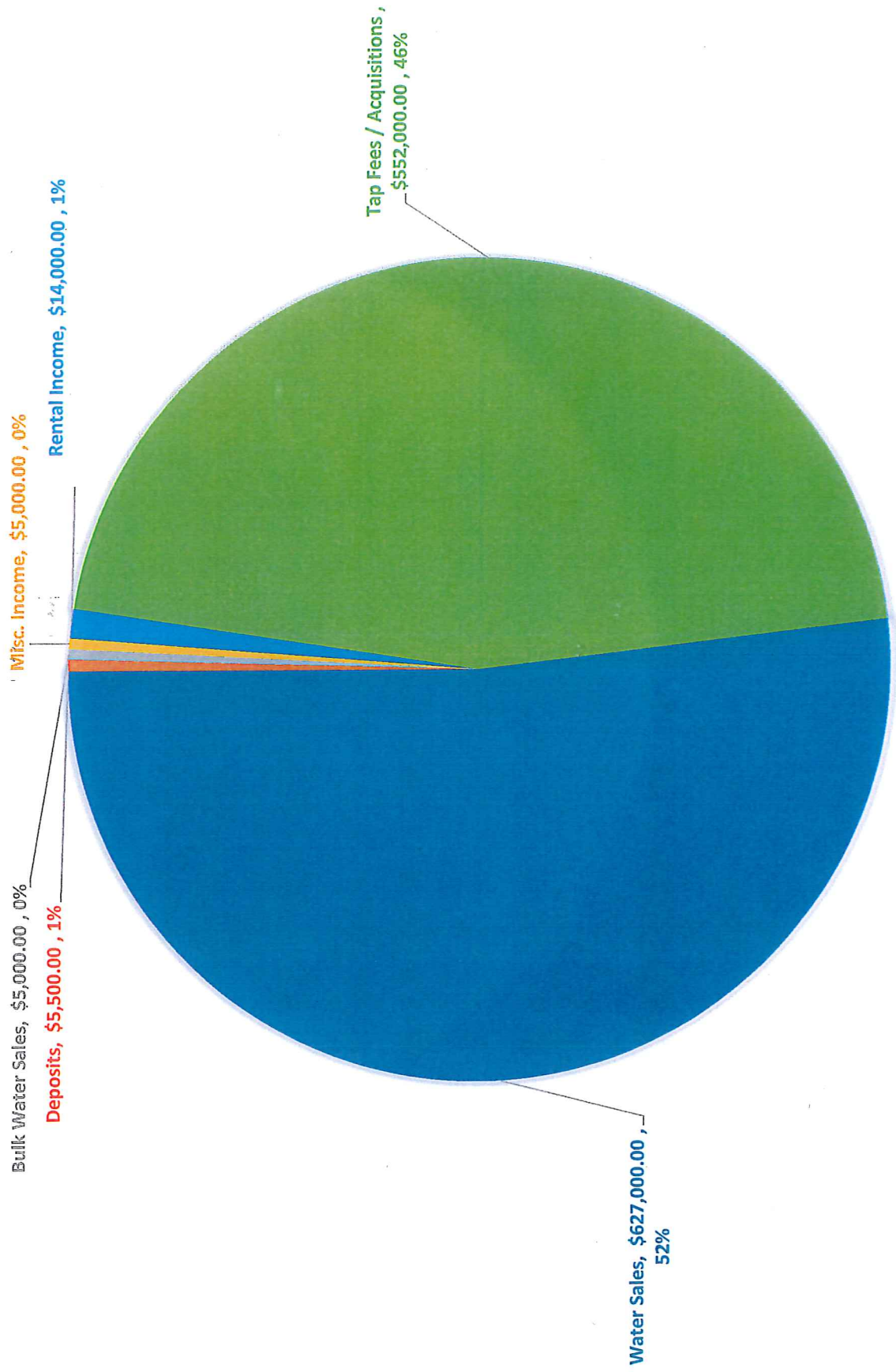


2019 GENERAL BUDGET EXPENDITURES



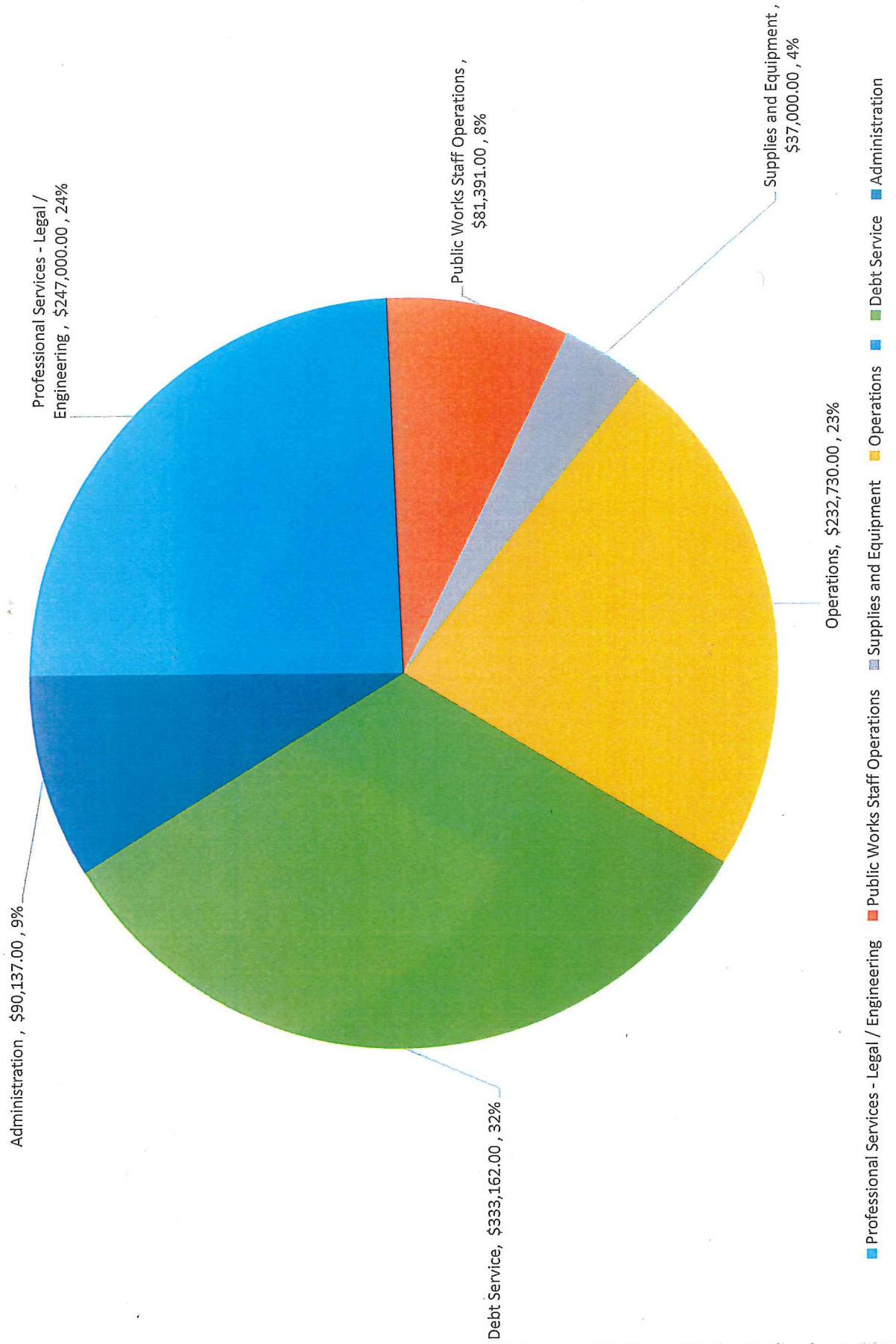
2019 WATER ENTERPRISE REVENUES

(DOES NOT INCLUDE PROCEEDS FROM CAPITAL GRANTS OR LOANS)

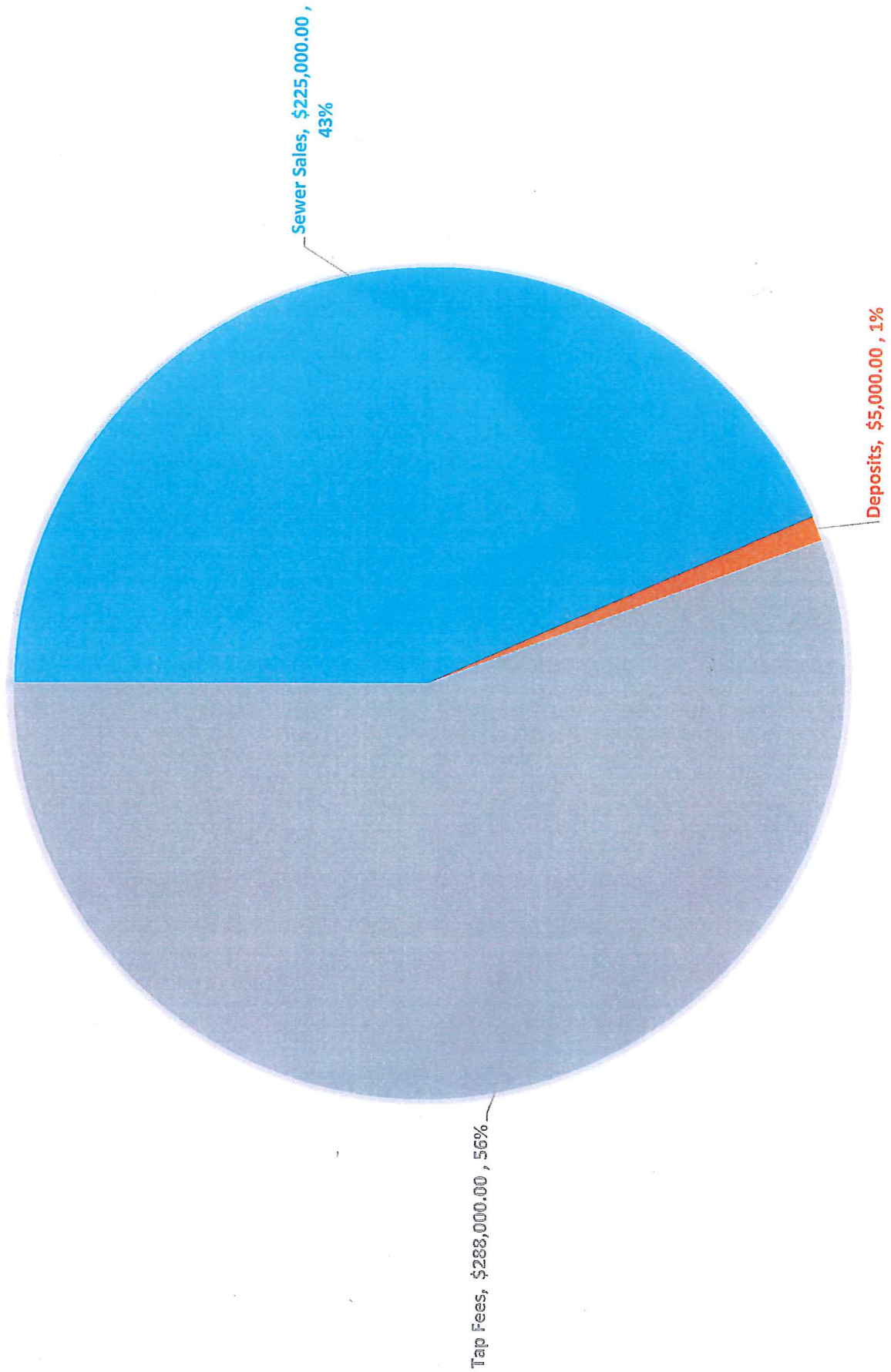


2019 WATER ENTERPRISE EXPENDITURES

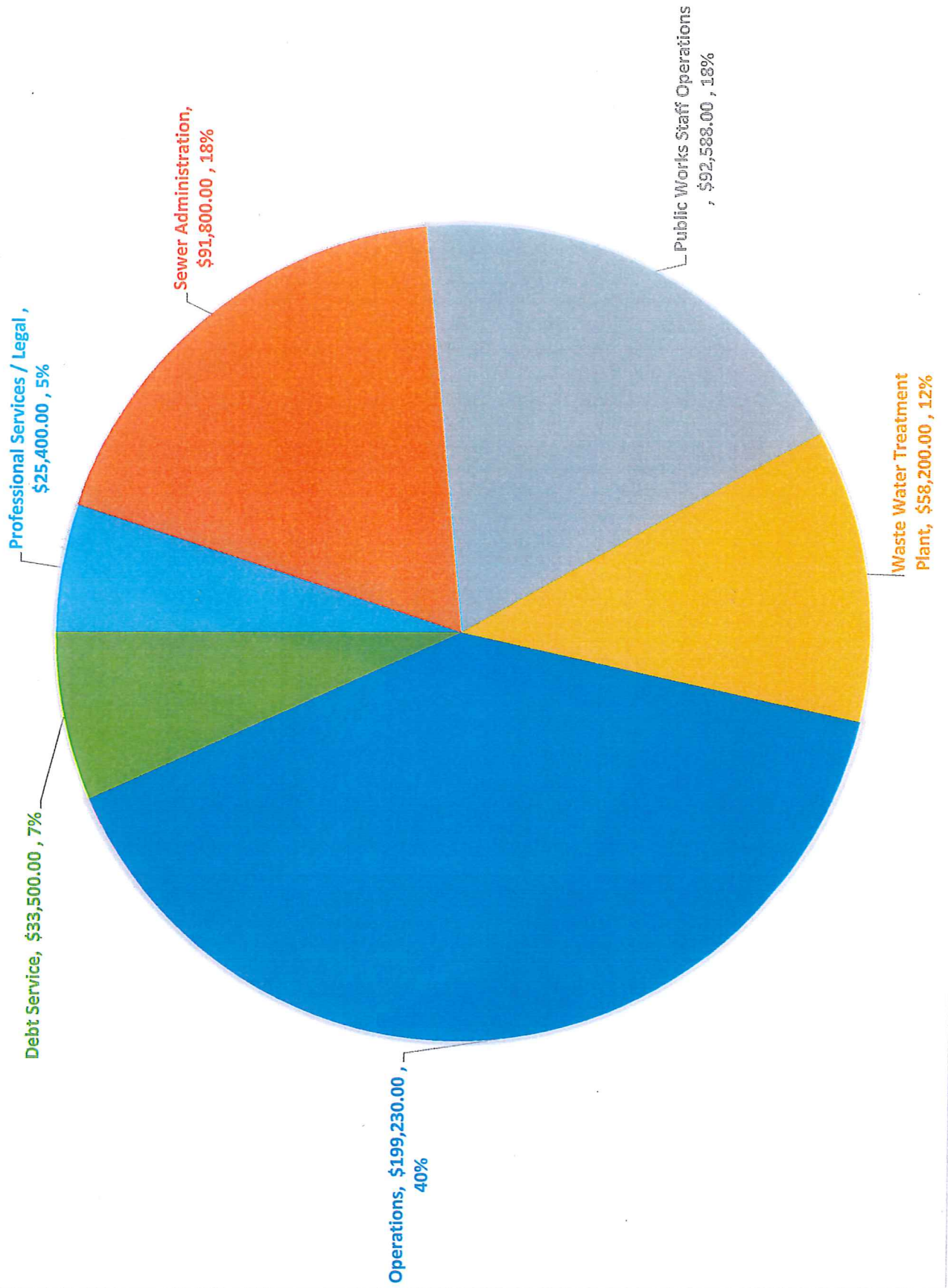
(Expenditures do not include Budgeted Capital Projects of \$8,159,000)



2019 SEWER ENTERPRISE REVENUES



2019 SEWER ENTERPRISE EXPENDITURES



Report Criteria:

Print Fund Titles
 Page and Total by Fund
 Include Accounts: None
 Exclude Accounts: All
 Print Revenue Titles
 Print Department Titles
 Total by Department
 All Segments Tested for Total Breaks

Account Number	Account Title	2017-17 Prior year Actual	2018-18 Current year Budget	01/18-01/19 Cur YTD Actual	2019-19 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	283.51	.00	0.39-	.00
APPROPRIATED FUND BALANCE					
10-30099	APPROPRIATED FUND BALANCE	65,000.00	219,800.00	219,800.00	141,038.00
CURRENT PROPERTY TAX					
10-31100	CURRENT PROPERTY TAX	186,140.62	227,108.00	221,314.12	247,362.00
TAX MISCELLANEOUS					
10-31101	TAX MISCELLANEOUS	.00	.00	.00	.00
SPECIFIC OWNERSHIP					
10-31200	SPECIFIC OWNERSHIP	17,243.11	19,000.00	21,982.32	19,000.00
1% TOWN SALES TAX					
10-31300	1% TOWN SALES TAX	123,279.29	125,000.00	132,567.57	125,000.00
TOWN USE TAX					
10-31301	TOWN USE TAX	.00	.00	87,918.61	85,000.00
TOWN LODGING TAX					
10-31302	TOWN LODGING TAX	.00	.00	.00	.00
CIGARETTE TAX					
10-31420	CIGARETTE TAX	1,095.66	1,400.00	1,273.35	1,100.00
SEVERANCE TAX					
10-31810	SEVERANCE TAX	9,313.81	18,000.00	12,331.30	18,000.00
FRANCHISE FEE-MORGAN CTY REA					
10-31820	FRANCHISE FEE-MORGAN CTY REA	5,273.00	5,200.00	5,785.00	5,600.00
FRANCHISE FEE-XCEL ENERGY					
10-31821	FRANCHISE FEE-XCEL ENERGY	6,497.13	8,800.00	7,154.92	9,000.00
FRANCHISE FEE-NCCI					
10-31822	FRANCHISE FEE-NCCI	.00	.00	.00	.00
FRANCHISE FEE-WIGGINS TELE					
10-31823	FRANCHISE FEE-WIGGINS TELE	1,740.62	1,800.00	1,809.51	1,900.00
PENALTIES & INTEREST					
10-31900	PENALTIES & INTEREST	713.47	1,300.00	1,161.02	1,300.00
LIQUOR LICENSE (15%)					
10-32110	LIQUOR LICENSE (15%)	25.00	200.00	172.50	200.00
BUILDING PERMITS					
10-32210	BUILDING PERMITS	95,034.76	72,000.00	107,939.99	120,000.00
GRANTS					
10-33410	GRANTS	.00	.00	1,800.00	.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

Account Number	Account Title	2017-17 Prior year Actual	2018-18 Current year Budget	01/18-01/19 Cur YTD Actual	2019-19 Future year Budget
HIGHWAY USERS TAX					
10-33530	HIGHWAY USERS TAX	39,501.82	37,000.00	45,112.23	39,000.00
ADDITIONAL MOTOR VEHICLE					
10-33550	ADDITIONAL MOTOR VEHICLE	4,098.50	4,000.00	4,890.47	5,000.00
ROAD & BRIDGE					
10-33800	ROAD & BRIDGE	21,809.17	24,000.00	25,778.91	24,000.00
SPECIAL POLICE SERVICES					
10-34210	SPECIAL POLICE SERVICES	6.00	100.00	65.00	50.00
VIN INSPECTIONS					
10-34215	VIN INSPECTIONS	60.00	150.00	260.00	250.00
BUILDING DEVELOPMENT REVIEW					
10-34220	BUILDING DEVELOPMENT REVIEW	9,925.58	15,000.00	25,899.53	15,000.00
BUILDING INSPECTION PLAN REV					
10-34221	BUILDING INSPECTION PLAN REV	.00	.00	.00	.00
ADULT ACTIVITIES FEE					
10-34281	ADULT ACTIVITIES FEE	330.00	400.00	35.00	.00
PARKS & REC FEES					
10-34282	PARKS & REC FEES	.00	.00	35.00	15,000.00
SOFTBALL REG FEES					
10-34283	SOFTBALL REG FEES	985.00	1,200.00	2,985.00	.00
BASEBALL REG FEES					
10-34284	BASEBALL REG FEES	8,001.25	8,000.00	7,525.00	.00
BASKETBALL REG FEES					
10-34285	BASKETBALL REG FEES	.00	500.00	.00	.00
VOLLEYBALL REG FEES					
10-34286	VOLLEYBALL REG FEES	.00	500.00	1,620.00	.00
SOCCER REG FEES					
10-34287	SOCCER REG FEES	595.00	1,000.00	385.00	.00
SUMMER ACTIVITY FEES					
10-34288	SUMMER ACTIVITY FEES	1,772.00	.00	250.00	.00
MISCELLANEOUS ACTIVITY FEES					
10-34289	MISCELLANEOUS ACTIVITY FEES	.00	.00	6.00	.00
MISCELLANEOUS FEES					
10-34290	MISCELLANEOUS FEES	.00	1,200.00	.00	100.00
PARK CONCESSIONS					
10-34291	PARK CONCESSIONS	1,138.15	1,000.00	1,199.43	.00
ABATEMENTS					
10-34292	ABATEMENTS	.00	100.00	.00	.00
COURT APPEAL & BONDS					
10-35100	COURT APPEAL & BONDS	.00	.00	.00	.00
COURT FINES-MUNICIPAL					
10-35110	COURT FINES-MUNICIPAL	3,691.70	15,500.00	7,907.81	7,500.00
COUNTY COURT FINES					
10-35120	COUNTY COURT FINES	6.00	100.00	.00	100.00
OTHER MISCELLANEOUS					
10-36000	OTHER MISCELLANEOUS	14,639.55	1,500.00	4,499.55	1,500.00
DOG LICENSES/CLINIC					
10-36010	DOG LICENSES/CLINIC	225.00	300.00	417.00	400.00
BUSINESS LICENSES					
10-36011	BUSINESS LICENSES	360.00	350.00	530.00	500.00
CONTRACTOR LICENSES					
10-36012	CONTRACTOR LICENSES	1,090.00	1,100.00	1,475.00	1,200.00
GOLF CART LICENSES					
10-36013	GOLF CART LICENSES	80.00	60.00	100.00	60.00
MISCELLANEOUS FEES					
10-36014	MISCELLANEOUS FEES	.00	.00	.00	.00

Account Number	Account Title	2017-17 Prior year Actual	2018-18 Current year Budget	01/18-01/19 Cur YTD Actual	2019-19 Future year Budget
CULTURE & RECREATIONAL FEES					
10-36020	CULTURE & RECREATIONAL FEES	.00	.00	.00	.00
DONATIONS & SPECIAL EVENTS					
10-36030	DONATIONS & SPECIAL EVENTS	.00	.00	.00	500.00
INSURANCE PROCEEDS					
10-36040	INSURANCE PROCEEDS	.00	.00	4,475.65	.00
CAPITAL CREDITS RECEIVED					
10-36050	CAPITAL CREDITS RECEIVED	.00	.00	.00	.00
INTEREST ON SAVINGS					
10-36100	INTEREST ON SAVINGS	19.53	100.00	.00	.00
BUILDING & FARM RENT					
10-36310	BUILDING & FARM RENT	80.00	8,400.00	7,300.00	8,400.00
LEGAL SETTLEMENTS					
10-36314	LEGAL SETTLEMENTS	.00	.00	.00	.00
REFUNDS					
10-36420	REFUNDS	8,090.03	15,000.00	39,458.85	15,000.00
CONTRIBUTIONS/DONATIONS					
10-36500	CONTRIBUTIONS/DONATIONS	6,904.00	12,000.00	143,715.00	10,000.00
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	.00	25,000.00	49,527.00	30,000.00
FUEL TAX REFUND					
10-39310	FUEL TAX REFUND	.00	.00	.00	.00
GENERAL GOVERNMENTAL					
10-410-10	PROPERTY TAX REBATES	.00	.00	.00	.00
10-410-13	FINANCIAL AUDIT	3,069.00	2,600.00	2,244.00	3,000.00
10-410-32	PROFESSIONAL SERVICES	20,078.34	15,600.00	4,201.12	14,000.00
10-410-40	EMPLOYEE TRAINING	6,817.86	8,000.00	5,172.08	9,500.00
10-410-41	TELEPHONE	1,896.99	1,000.00	366.54	1,800.00
10-410-42	UTILITIES	2,424.68	2,400.00	2,838.04	3,500.00
10-410-43	OFFICE BLDG REPAIRS & MAINT	1,132.58	1,500.00	4,119.46	3,500.00
10-410-44	OFFICE EQUIPMENT LEASES	2,962.02	3,500.00	4,279.36	3,500.00
10-410-52	INSURANCE & BONDS	10,949.65	8,300.00	9,756.40	12,830.00
10-410-54	ADVERTISING	27.50	200.00	.00	500.00
10-410-55	POSTAGE & SHIPPING	1,656.15	500.00	557.79	1,800.00
10-410-58	TRAVEL & MEETINGS	3,302.21	3,800.00	3,832.26	4,000.00
10-410-61	OPERATING SUPPLIES	7,047.50	9,500.00	7,912.15	9,500.00
10-410-90	DUES & SUBSCRIPTIONS	2,186.99	2,000.00	2,057.87	2,300.00
10-410-91	NEWSLETTERS & PUBLICATIONS	.00	.00	.00	.00
10-410-99	FLOW THRU TO PRE-SCHOOL	.00	.00	.00	.00
Total GENERAL GOVERNMENTAL:		63,551.47	58,900.00	47,337.07	69,730.00
ADMINISTRATION DEPARTMENT					
10-411-11	SALARY-TOWN CLERK	16,001.47	18,000.00	15,750.00	.00
10-411-12	SALARY-ADMINISTRATOR	50,173.20	28,950.00	25,331.25	.00
10-411-13	BILLING CLERK/OFFICE ASST	3,537.25	4,200.00	3,407.33	.00
10-411-14	PT OFFICE	.00	1,500.00	.00	.00
10-411-15	ADMINISTRATION DEPT EMPLOYEES	.00	.00	.00	82,398.00
10-411-20	EMPLOYEE BENEFITS	15,093.32	7,140.00	9,849.20	18,654.00
10-411-22	FICA & MEDICARE	6,552.48	4,133.03	4,107.32	7,260.00
10-411-23	457 RETIREMENT	1,648.42	1,408.50	1,232.49	2,472.00
10-411-25	UNEMPLOYMENT INS	11.56	380.00	.00	.00

Account Number	Account Title	2017-17 Prior year Actual	2018-18 Current year Budget	01/18-01/19 Cur YTD Actual	2019-19 Future year Budget
10-411-26	WORKERS' COMPENSATION	440.98	1,000.00	1,730.60	1,900.00
10-411-27	EMPLOYEE APPRECIATION	1,789.98	750.00	60.21	750.00
10-411-28	TA VEHICLE STIPEND	4,800.00	4,800.00	4,200.00	4,800.00
10-411-29	LIFE INSURANCE	.00	70.00	.00	.00
Total ADMINISTRATION DEPARTMENT:		100,048.66	72,331.53	65,668.40	118,234.00
JUDICIAL DEPARTMENT					
10-412-00	CONTRACT-JUDGE	2,700.00	3,750.00	3,355.00	4,500.00
10-412-01	CONTRACT-TOWN PROSECUTOR	2,075.00	6,000.00	2,843.00	6,000.00
10-412-10	SETTLEMENT COST	12,500.00	.00	.00	.00
10-412-61	OFFICE SUPPLIES	29.52	250.00	32.99	250.00
Total JUDICIAL DEPARTMENT:		17,304.52	10,000.00	6,230.99	10,750.00
MAYOR & LEGISLATIVE BOARD					
10-413-10	MAYOR COMPENSATION	2,400.00	2,400.00	2,000.00	2,400.00
10-413-11	BOARD OF TRUSTEES COMPENSATI	2,803.06	2,880.00	2,440.00	2,880.00
10-413-12	BOARD OF TRUSTEES APPRECIATIO	.00	500.00	67.40	500.00
10-413-22	FICA & MEDICARE	400.86	403.92	339.66	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	21.25	75.00	.00	150.00
10-413-29	LIFE INSURANCE	.00	.00	.00	.00
Total MAYOR & LEGISLATIVE BOARD:		5,625.17	6,258.92	4,847.06	6,333.92
ELECTIONS					
10-414-00	ELECTIONS	1,238.01	2,500.00	1,009.60	.00
Total ELECTIONS:		1,238.01	2,500.00	1,009.60	.00
TREASURERS					
10-415-15	COLLECTIONS (TREASURERS FEE)	3,802.37	3,650.00	4,565.97	5,200.00
10-415-30	TOWN LEGAL	79,986.75	35,000.00	40,263.06	45,000.00
10-415-40	REPORTING & PUBLISHING	1,603.49	1,500.00	1,388.36	1,700.00
Total TREASURERS:		85,392.61	40,150.00	46,217.39	51,900.00
COMMUNITY PROGRAMS					
10-419-00	FOURTH OF JULY FESTIVAL	18,477.11	27,500.00	24,137.39	25,000.00
10-419-01	WIGGINS OLD TIME CHRISTMAS	9,725.36	4,500.00	.00	4,500.00
10-419-05	BUSINESS DIST BEAUTIFICATION	961.20	1,500.00	1,969.40	1,500.00
10-419-20	DONATIONS	2,900.00	2,900.00	3,580.00	2,900.00
10-419-50	ECONOMIC DEVELOPMENT	7,799.38	10,000.00	6,522.51	10,000.00
10-419-60	CAPITAL OUTLAY	.00	.00	.00	.00
10-419-61	OFFICE EQUIPMENT LEASES	.00	.00	.00	.00
10-419-63	CEMETERY DEVELOPMENT	.00	.00	.00	.00
10-419-99	OTHER MISCELLANEOUS	26.21	.00	200.00	.00
Total COMMUNITY PROGRAMS:		39,889.26	46,400.00	36,409.30	43,900.00
POLICE DEPARTMENT					
10-421-00	CAPITAL OUTLAY	.00	.00	.00	.00
10-421-05	EQUIPMENT-CAPITAL OUTLAY	10,373.95	28,700.00	23,601.73	20,500.00
10-421-09	CAPITAL OUTLAY LEASE	11,066.44	11,067.00	11,066.44	11,067.00

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10-421-10	CAPITAL OUTLAY LEASE	.00	.00	.00	.00
10-421-11	SALARIES-COMMAND OFFICERS	40,441.26	52,000.00	45,162.43	.00
10-421-12	SALARIES-PATROL OFFICER	38,342.58	82,000.00	65,878.07	.00
10-421-13	SALARIES-PART TIME (DEPUTY)	805.78	.00	.00	.00
10-421-14	SPECIAL POLICE SERVICES	95.48	250.00	.00	250.00
10-421-15	POLICE SALARIES	.00	.00	.00	137,506.00
10-421-20	EMPLOYEE BENEFITS	14,559.60	30,600.00	22,394.40	32,500.00
10-421-22	FICA & MEDICARE	1,265.12	1,250.00	1,624.45	1,500.00
10-421-23	PENSION-FPPA	7,132.28	8,100.00	9,980.04	9,600.00
10-421-24	DEATH & DISABILITY-FPPA	497.30	450.00	609.72	600.00
10-421-25	UNEMPLOYMENT INSURANCE	23.12	450.00	.00	.00
10-421-26	WORKERS' COMPENSATION	1,135.07	3,000.00	1,730.60	3,500.00
10-421-27	457 RETIREMENT	355.52	.00	.00	.00
10-421-28	FARM HOUSE UTILITIES-GAS & ELC	1,861.14	.00	1,493.34	2,200.00
10-421-29	UNIFORMS	1,941.77	1,800.00	2,879.86	2,800.00
10-421-30	PROFESSIONAL SERVICES	26.36	600.00	1,500.20	1,500.00
10-421-40	TRAINING	289.89	1,000.00	1,559.09	3,800.00
10-421-41	TELEPHONE	2,080.79	1,800.00	1,851.71	2,100.00
10-421-42	COM CENTER PHONE LINE	281.17	500.00	401.88	500.00
10-421-43	REPAIRS AND MAINTENANCE (AUTO)	6,480.96	2,500.00	6,561.37	7,500.00
10-421-49	OTHER MISCELLANEOUS	.00	400.00	432.71	500.00
10-421-50	K-9 MAINTENANCE	.00	.00	.00	.00
10-421-52	INSURANCE & BONDS	10,949.65	8,105.00	9,756.40	11,226.00
10-421-55	PRINTING	.00	750.00	906.20	750.00
10-421-60	SPECIAL DETAIL SERVICES	.00	500.00	.00	500.00
10-421-61	GENERAL OPERATING SUPPLIES	967.45	500.00	2,361.96	4,450.00
10-421-62	FUEL	5,111.36	3,500.00	6,756.74	5,800.00
10-421-64	CRIME PREVENTION	265.60	250.00	.00	500.00
10-421-85	ANIMAL CONTROL	1,528.33	1,400.00	900.00	1,400.00
Total POLICE DEPARTMENT:		157,877.97	241,472.00	219,409.34	262,549.00
BUILDING INSPECTION DEPARTMENT					
10-424-20	BUILDING INSPECTIONS	13,519.31	1,000.00	235.52	2,500.00
10-424-30	DEVELOPMENT REVIEW	12,196.68	5,000.00	3,164.26	10,000.00
10-424-40	EMPLOYEE TRAINING	.00	.00	.00	1,800.00
Total BUILDING INSPECTION DEPARTMENT:		25,715.99	6,000.00	3,399.78	14,300.00
PUBLIC WORKS ADMINISTRATION					
10-430-11	SALARY - PW MAINTENANCE(1)	11,724.18	14,000.00	13,015.59	.00
10-430-12	SALARY-PW MAINTENANCE(2)	17,690.56	14,000.00	12,249.93	.00
10-430-13	SALARY-PW MAINTENANCE(3)	16,794.75	17,000.00	16,187.75	.00
10-430-14	SALARY-PW MAINTENANCE(4)	4,107.77	16,250.00	17,444.53	.00
10-430-15	SALARY-PW SEASONAL (MOWING)	4,680.15	6,800.00	5,483.03	7,004.00
10-430-16	PW EMPLOYEES-FULL TIME	.00	.00	.00	73,670.00
10-430-20	EMPLOYEE BENEFITS - PW	12,309.48	17,850.00	14,316.42	19,270.00
10-430-22	FICA & MEDICARE	3,970.71	2,954.88	5,571.03	7,845.60
10-430-23	457 RETIREMENT	1,302.03	1,350.00	1,702.73	1,800.00
10-430-25	UNEMPLOYMENT INSURANCE - PW	11.56	90.00	.00	.00
10-430-26	WORKERS' COMPENSATION - PW	451.05	1,400.00	1,730.60	2,162.00
10-430-29	LIFE INSURANCE	.00	.00	.00	.00
Total PUBLIC WORKS ADMINISTRATION:		73,042.24	91,694.88	87,701.61	111,751.60

Account Number	Account Title	2017-17 Prior year Actual	2018-18 Current year Budget	01/18-01/19 Cur YTD Actual	2019-19 Future year Budget
STREETS DEPARTMENT					
10-431-00	UNIFORMS - PW	3,878.55	3,000.00	1,156.53	4,500.00
10-431-10	CAPITAL LEASE	16,165.59	16,166.00	16,165.59	16,200.00
10-431-20	REPAIRS-EQUIPMENT & VEHICLES	.00	7,000.00	6,395.16	8,500.00
10-431-21	STREETS-SIGNS & MATERIAL	2,887.86	1,500.00	1,718.27	3,000.00
10-431-22	REPAIRS AND MAINTENANCE - PW	16,694.58	6,000.00	8,971.11	50,000.00
10-431-23	EQUIPMENT RENTAL	.00	500.00	.00	500.00
10-431-40	EMPLOYEE TRAINING	1,779.25	1,000.00	2,029.70	2,500.00
10-431-41	UTILITIES - PW	2,962.97	3,500.00	3,599.66	3,800.00
10-431-51	DRAINAGE ENGINEERING	.00	.00	.00	.00
10-431-52	INSURANCE - PW	12,374.54	8,200.00	9,756.40	8,900.00
10-431-55	POSTAGE & SHIPPING-PW	.00	.00	.00	.00
10-431-60	STREET LIGHTING - PW	8,989.86	8,000.00	8,076.00	9,000.00
10-431-62	FUEL - PW	2,931.84	4,000.00	4,370.62	6,000.00
10-431-63	CONTRACT REFUSE REMOVAL - PW	7,992.15	8,500.00	5,627.36	8,500.00
10-431-64	LEVEE REPAIR & MAINT	.00	2,500.00	346.07	3,500.00
10-431-65	TREE PROGRAM	.00	300.00	.00	6,000.00
10-431-66	PEST/WEED CONTROL - PW	1,563.20	1,100.00	103.96	1,400.00
10-431-74	EQUIPMENT- CAPITAL OUTLAY	4,800.58	8,000.00	8,342.44	6,500.00
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
0-431-99	OTHER MISCELLANEOUS - PW	700.00	.00	.00	.00
Total STREETS DEPARTMENT:		83,720.97	79,266.00	76,658.87	138,800.00
PARK & RECREATION					
10-451-10	CONTRACT LABOR	2,361.86	2,000.00	3,046.00	3,000.00
10-451-11	SALARIES - P&R DIRECTOR (SEAS)	9,031.72	.00	.00	.00
10-451-12	SALARIES - SUMMER HELP (SEAS)	8,796.20	6,500.00	658.84	7,004.00
10-451-22	FICA P&R	1,253.73	.00	50.40	785.31
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	4,114.70	5,000.00	4,381.15	5,000.00
10-451-41	UTILITIES - P&R	7,395.20	5,000.00	11,015.11	8,000.00
10-451-43	PARK REPAIR AND MAINTENANCE	4,973.36	189,500.00	44,689.44	83,200.00
10-451-52	INSURANCE - P&R	.00	.00	.00	.00
10-451-61	OPERATING SUPPLIES - P&R	346.06	2,200.00	1,650.49	2,200.00
10-451-62	PARKS & RECREATION PROGRAMS	.00	.00	.00	8,500.00
10-451-81	ADULT ACTIVITIES	.00	.00	.00	.00
10-451-82	YOUTH ACTIVITIES	.00	.00	.00	.00
10-451-83	SOFTBALL	1,062.25	300.00	259.00	.00
10-451-84	BASEBALL	2,469.36	4,000.00	5,952.77	.00
10-451-85	BASKETBALL	.00	200.00	.00	.00
10-451-86	VOLLEYBALL	.00	200.00	932.82	.00
10-451-87	SOCCER	169.52	500.00	.00	.00
10-451-88	SUMMER ACTIVITY	1,226.47	500.00	.00	.00
10-451-89	MISC ACTIVITY	.00	.00	.00	.00
10-451-90	UNIFORMS & EQUIPMENT P&R	3,460.25	1,500.00	1,199.75	.00
0-451-91	MISC FEES	28.49	500.00	385.00	500.00
0-451-92	PARK CONCESSION EXPENSE	1,524.54	1,500.00	1,524.75	1,600.00
Total PARK & RECREATION:		48,213.71	219,400.00	75,745.52	119,789.31

Account Number	Account Title	2017-17 Prior year Actual	2018-18 Current year Budget	01/18-01/19 Cur YTD Actual	2019-19 Future year Budget
CONTINGENCY					
10-490-10	CONTINGENCY	.00	.00	.00	.00
Total CONTINGENCY:		.00	.00	.00	.00
TRANSFERS					
10-491-00	TRANSFER TO WATER FOR TAXES	19,206.00	.00	.00	.00
10-491-10	TRANSFER TO SEWER FOR TAXES	11,523.00	.00	.00	.00
Total TRANSFERS:		30,729.00	.00	.00	.00
GENERAL FUND Revenue Total:		635,048.26	873,168.00	1,198,450.25	948,060.00
GENERAL FUND Expenditure Total:		732,349.58	874,373.33	670,634.93	948,037.83
Net Total GENERAL FUND:		97,301.32-	1,205.33-	527,815.32	22.17

Account Number	Account Title	2017-17 Prior year Actual	2018-18 Current year Budget	01/18-01/19 Cur YTD Actual	2019-19 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	95,000.00	.00	.00	.00
LOAN PROCEEDS-USDA					
20-31001	LOAN PROCEEDS-USDA	.00	.00	.00	6,030,000.00
LOAN PROCEEDS-CCWB					
20-31002	LOAN PROCEEDS-CCWB	.00	1,100,000.00	.00	.00
LOAN PROCEEDS-SRLF					
20-31003	LOAN PROCEEDS-SRLF	.00	.00	.00	.00
LOAN PROCEEDS-USDA					
20-31004	LOAN PROCEEDS-USDA	.00	.00	.00	1,970,000.00
CWCB LOAN PROCEEDS ESCROW					
20-31020	CWCB LOAN PROCEEDS ESCROW	.00	.00	.00	.00
WATER SALES					
20-34000	WATER SALES	491,482.08	545,000.00	442,237.44	627,000.00
CUSTOMER DEPOSITS					
20-34001	CUSTOMER DEPOSITS	6,460.00	5,000.00	6,922.50	5,500.00
BULK WATER SALES					
20-34002	BULK WATER SALES	1,606.40	5,000.00	9,084.46	5,000.00
BULK WATER DEPOSITS					
20-34003	BULK WATER DEPOSITS	89.00	500.00	.00	.00
TAP FEES & ACQUISITION FEES					
20-34440	TAP FEES & ACQUISITION FEES	383,500.00	460,000.00	615,500.00	552,000.00
WATER DEVELOPMENT FEES					
20-34441	WATER DEVELOPMENT FEES	.00	.00	.00	.00
MISCELLANEOUS WATER INCOME					
20-34450	MISCELLANEOUS WATER INCOME	5,765.91	5,100.00	12,984.00	5,000.00
WATER AGREEMENT REIMBURSEMENTS					
20-36000	WATER AGREEMENT REIMBURSEME	53,263.40	.00	3,240.40	.00
RENTAL INCOME					
20-36001	RENTAL INCOME	.00	25,000.00	9,430.00	14,000.00
SALE OF ASSETS					
20-36002	SALE OF ASSETS	.00	.00	304,781.00	.00
INTEREST EARNED					
20-36100	INTEREST EARNED	181.40	.00	.00	.00
TRANSFER FROM OTHER FUNDS					
20-39100	TRANSFER FROM OTHER FUNDS	19,206.00	.00	.00	.00
LOAN/GRANT PROCEEDS					
20-39101	LOAN/GRANT PROCEEDS	10,000.00	.00	.00	.00

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TRANSFER FROM CAPITAL FUNDS					
20-39102	TRANSFER FROM CAPITAL FUNDS	.00	.00	.00	.00
PROFESSIONAL SERVICES					
20-410-13	FINANCIAL AUDIT	3,162.00	2,300.00	2,312.00	3,000.00
20-410-30	LEGAL SERVICE	163,276.48	125,000.00	22,463.00	100,000.00
20-410-32	PROFESSIONAL SERVICES	352,097.57	175,000.00	87,784.88	135,000.00
20-410-33	POSTAGE	2,802.54	1,200.00	1,207.46	1,500.00
20-410-34	WATER DEPOSIT REFUND	.00	.00	.00	1,000.00
20-410-40	TRAVEL, MEETINGS, & TRAINING	2,329.02	2,500.00	989.25	6,500.00
Total PROFESSIONAL SERVICES:		523,667.61	306,000.00	114,756.59	247,000.00
WATER ADMINISTRATION					
20-411-11	SALARY-TOWN CLERK	12,051.54	13,500.00	11,812.50	.00
20-411-12	SALARY-ADMINISTRATOR	11,648.00	33,775.00	29,553.09	69,919.00
20-411-13	SALARY-PART TIME CLERK	7,074.39	8,400.00	6,814.56	.00
20-411-20	EMPLOYEE BENEFITS	5,426.93	6,630.00	9,053.40	13,770.00
20-411-22	FICA & MEDICARE	2,209.62	4,259.14	3,685.80	4,900.00
20-411-23	457 RETIREMENT	857.50	1,418.25	1,241.10	1,548.00
20-411-29	LIFE INSURANCE	.00	.00	.00	.00
Total WATER ADMINISTRATION:		39,267.98	67,982.39	62,160.45	90,137.00
PUBLIC WORKS ADMINISTRATION					
20-430-11	SALARY-PW MAINTENANCE	8,343.48	10,625.00	9,296.91	50,522.00
20-430-12	SALARY-PW MAINTENANCE	5,822.43	8,750.00	9,187.50	.00
20-430-13	SALARY-PW MAINTENANCE	6,232.41	8,500.00	11,376.53	.00
20-430-14	SALARY-PW MAINTENANCE	4,106.90	8,125.00	10,130.97	.00
20-430-15	SALARY-PW PART TIME-SEASONAL	.00	20,000.00	10,656.67	9,000.00
20-430-20	EMPLOYEE BENEFITS	5,162.04	12,240.00	8,637.84	13,219.00
20-430-22	FICA & MEDICARE	1,564.85	2,232.00	3,744.89	4,300.00
20-430-23	457 RETIREMENT	804.75	1,080.00	1,037.00	1,300.00
20-430-25	UNEMPLOYMENT INSURANCE	11.57	82.00	.00	.00
20-430-26	WORKERS' COMPENSATION	636.78	1,800.00	1,730.60	3,050.00
20-430-29	LIFE INSURANCE	.00	.00	.00	.00
Total PUBLIC WORKS ADMINISTRATION:		32,685.21	73,434.00	65,798.91	81,391.00
SUPPLIES					
20-431-22	EQUIPMENT REPAIRS AND MAINT	3,509.81	5,000.00	6,255.66	10,000.00
20-431-62	FUEL	5,643.50	5,000.00	4,538.97	5,000.00
20-431-74	EQUIPMENT	.00	3,500.00	2,780.33	12,000.00
20-431-75	VEHICLE REPAIR	.00	4,500.00	262.08	10,000.00
Total SUPPLIES:		9,153.31	18,000.00	13,837.04	37,000.00
OPERATIONS					
20-432-00	LINE MAINTENANCE	636.85	5,000.00	9,558.00	5,000.00
20-432-10	CAPITAL LEASE	.00	.00	.00	.00
20-432-30	CONTRACT OPERATOR	7,128.75	4,500.00	3,200.00	6,500.00
20-432-41	UTILITIES	59,642.43	45,000.00	54,717.60	55,000.00
20-432-52	INSURANCE AND BONDS	9,524.75	8,200.00	9,756.40	12,230.00
20-432-54	WATER MAIN INSTALLATION EXP	.00	7,500.00	.00	7,500.00
20-432-55	METER INSTALL EXPENSE	12,004.80	6,500.00	17,816.40	15,000.00
20-432-56	MAINTENANCE (PLANT)	9,770.21	6,000.00	9,456.38	8,000.00
20-432-57	TREATMENT/OPERATING SUPPLIES	22,951.14	25,000.00	14,261.79	30,000.00

Account Number	Account Title	2017-17 Prior year Actual	2018-18 Current year Budget	01/18-01/19 Cur YTD Actual	2019-19 Future year Budget
20-432-61	OFFICE SUPPLIES	598.41	1,500.00	1,007.56	4,000.00
20-432-73	CAPITAL OUTLAY	.00	.00	.00	8,159,000.00
20-432-80	NSF CHECKS	.00	.00	.00	.00
20-432-85	WATER LEASES	45,100.00	60,000.00	60,000.00	60,000.00
20-432-86	DEPRECIATION	144,481.88	.00	.00	.00
20-432-87	EQUIPMENT	.00	27,000.00	14,756.17	27,000.00
20-432-90	CAPITAL IMPROVEMENT PROJECT	.00	1,100,000.00	.00	.00
20-432-99	OTHER MISCELLANEOUS EXPENSE	3,973.19	2,500.00	7,298.83	2,500.00
Total OPERATIONS:		315,812.41	1,298,700.00	201,829.13	8,391,730.00
DEBT SERVICE					
20-471-09	LOAN PMT-CWCB	50,447.94	67,000.00	.00	85,000.00
20-471-10	DEBT PYMT DIV.LOCAL AFFAIRS	.00	.00	.00	.00
20-471-11	LOAN PAYMENT-USDA	90,322.15	147,000.00	136,849.00	147,000.00
20-471-12	LEASE/PURCHASE PAYMTS-KAMMER	24,008.54	42,162.00	35,104.20	42,162.00
20-471-13	TRANSFER TO WATER RESERVE ACC	.00	26,000.00	.00	26,000.00
20-471-14	LOAN PYMT CAPITAL IMPROVEMENT	.00	68,000.00	56,203.09	33,000.00
20-471-15	LOAN PYMT HIGH PLAINS BANK	2,681.60	4,500.00	3,710.78	.00
20-471-16	TRANSFER TO CAPITAL ACCT-LINES	.00	.00	.00	.00
Total DEBT SERVICE:		167,460.23	354,662.00	231,867.07	333,162.00
WATER ENTERPRISE Revenue Total:		1,066,554.19	2,145,600.00	1,404,179.80	9,208,500.00
WATER ENTERPRISE Expenditure Total:		1,088,046.75	2,118,778.39	690,249.19	9,180,420.00
Net Total WATER ENTERPRISE:		21,492.56	26,821.61	713,930.61	28,080.00

Account Number	Account Title	2017-17 Prior year Actual	2018-18 Current year Budget	01/18-01/19 Cur YTD Actual	2019-19 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	50,000.00	.00	.00	.00
CDPHE GRANT					
30-33410	CDPHE GRANT	59,315.00	.00	.00	.00
DOLA GRANT					
30-33420	DOLA GRANT	42,750.00	.00	.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					
0-34000	SEWER SALES	144,291.40	214,500.00	128,387.36	225,000.00
CUSTOMER DEPOSITS					
30-34001	CUSTOMER DEPOSITS	19,605.00	500.00	26,117.00	5,000.00
TAP FEES					
30-34440	TAP FEES	174,000.00	240,000.00	294,000.00	288,000.00
MISCELLANEOUS SEWER INCOME					
30-34450	MISCELLANEOUS SEWER INCOME	.00	.00	.00	.00
INTEREST EARNED					
30-36100	INTEREST EARNED	65.31	.00	.00	.00
BOTW INTEREST PAYMENTS					
30-37100	BOTW INTEREST PAYMENTS	.00	.00	.00	.00
TRANSFER FROM OTHER FUNDS					
30-39100	TRANSFER FROM OTHER FUNDS	11,523.00	.00	.00	.00
PROFESSIONAL SERVICES					
30-410-13	FINANCIAL AUDIT	3,069.00	2,200.00	2,244.00	2,400.00
30-410-30	LEGAL SERVICE	.00	1,000.00	.00	6,500.00
30-410-32	PROFESSIONAL SERVICES	62,954.24	7,500.00	2,263.19	7,500.00
30-410-33	POSTAGE	921.87	1,500.00	2,045.50	2,000.00
30-410-34	SEWER DEPOSIT REFUND	.00	.00	.00	500.00
30-410-40	TRAINING	53.33	1,000.00	999.25	6,500.00
Total PROFESSIONAL SERVICES:		66,998.44	13,200.00	7,551.94	25,400.00
SEWER ADMINISTRATION					
30-411-11	SALARY-TOWN CLERK	12,022.75	13,500.00	11,812.50	.00
30-411-12	SALARY-ADMINISTRATOR	11,601.80	33,775.00	29,553.09	69,950.00
30-411-13	SALARY-PART TIME OFFICE	7,074.39	8,400.00	6,814.56	.00
30-411-14	EMPLOYEE SALARY'S-ADMIN	.00	.00	.00	.00
30-411-20	EMPLOYEE BENEFITS	4,422.73	8,160.00	9,053.40	13,613.00
30-411-22	FICA & MEDICARE	2,209.45	4,259.14	3,685.57	5,806.00
30-411-23	457 RETIREMENT	881.37	1,418.25	1,240.68	2,431.00
30-411-29	LIFE INSURANCE	.00	.00	.00	.00

Account Number	Account Title	2017-17 Prior year Actual	2018-18 Current year Budget	01/18-01/19 Cur YTD Actual	2019-19 Future year Budget
Total SEWER ADMINISTRATION:		38,212.49	69,512.39	62,159.80	91,800.00
PUBLIC WORKS ADMINISTRATION					
30-430-11	SALARY-PW MAINTENANCE	13,430.18	18,080.00	14,874.93	.00
30-430-12	SALARY-PW MAINTENANCE	5,861.82	12,450.00	9,187.50	57,087.00
30-430-13	SALARY-PW MAINTENANCE	5,377.95	10,200.00	8,422.18	9,000.00
30-430-14	SALARY-PW MAINTENANCE	4,106.90	8,125.00	10,130.97	.00
30-430-20	EMPLOYEE BENEFITS	6,353.28	12,240.00	9,837.54	13,219.00
30-430-22	FICA & MEDICARE	1,935.27	3,115.85	3,298.07	4,600.00
30-430-23	457 RETIREMENT	975.09	1,221.90	1,203.73	1,532.00
30-430-26	WORKERS' COMPENSATION	11.12	.00	1,730.60	7,150.00
30-430-29	LIFE INSURANCE	.00	.00	.00	.00
30-430-30	CONTRACT LABOR/CERTIFIED OPER	.00	.00	.00	.00
Total PUBLIC WORKS ADMINISTRATION:		38,051.61	65,432.75	58,685.52	92,588.00
WWTP					
30-431-22	EQUIPMENT AND REPAIRS	69.40	40,000.00	26,309.10	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	3,971.20	1,500.00	3,824.36	3,200.00
30-431-75	VEHICLE REPAIRS	.00	2,500.00	50.68	15,000.00
Total WWTP:		4,040.60	44,000.00	30,184.14	58,200.00
OPERATIONS					
30-432-00	LINE MAINTENANCE	.00	3,500.00	30.00	4,500.00
30-432-23	457 RETIREMENT	.00	.00	.00	.00
30-432-25	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00
30-432-30	CONTRACT OPERATOR	7,128.75	7,500.00	3,200.00	7,500.00
30-432-41	UTILITIES	19,789.51	24,000.00	13,617.05	25,000.00
30-432-50	PERMIT FEES	1,170.00	1,500.00	.00	1,500.00
30-432-52	INSURANCE AND BONDS	9,524.75	8,500.00	9,756.40	11,730.00
30-432-53	SEWER CLEANING	.00	6,500.00	.00	15,000.00
30-432-54	INSTALLATION OF LINE EXPENSE	.00	6,000.00	306.97	10,000.00
30-432-56	GENERAL MAINT OF PLANT	2,201.57	3,000.00	2,486.13	5,000.00
30-432-60	TREATMENT/PLANT	8,788.10	15,000.00	10,157.67	12,000.00
30-432-61	OFFICE SUPPLIES	396.72	2,000.00	752.35	6,000.00
30-432-74	CAPITAL LEASE	.00	.00	.00	.00
30-432-75	CAPITAL OUTLAY - LINES	123,211.50	115,000.00	.00	100,000.00
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	89.39	.00
30-432-99	OTHER MISCELLANEOUS EXPENSE	2,535.00	1,000.00	.00	1,000.00
Total OPERATIONS:		206,557.80	193,500.00	40,395.96	199,230.00
DOLA LOAN PAYMENT					
30-471-10	DOLA LOAN PAYMENT	.00	.00	.00	.00
30-471-11	BOTW INTEREST PAYMENTS	45,393.12	.00	.00	.00
0-471-13	LOAN PMT-BANK OF THE WEST	.00	68,000.00	56,203.08	33,500.00
Total DOLA LOAN PAYMENT:		45,393.12	68,000.00	56,203.08	33,500.00
SEWER ENTERPRISE Revenue Total:		501,549.71	455,000.00	448,504.36	518,000.00

Account Number	Account Title	2017-17 Prior year Actual	2018-18 Current year Budget	01/18-01/19 Cur YTD Actual	2019-19 Future year Budget
	SEWER ENTERPRISE Expenditure Total:	399,254.06	453,645.14	255,180.44	500,718.00
	Net Total SEWER ENTERPRISE:	102,295.65	1,354.86	193,323.92	17,282.00

Account Number	Account Title	2017-17 Prior year Actual	2018-18 Current year Budget	01/18-01/19 Cur YTD Actual	2019-19 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	.00	.00	.00
SALES TAX FUND APPROPRIATIONS					
40-30099	SALES TAX FUND APPROPRIATIONS	.00	.00	.00	100,000.00
1% TOWN SALES TAX					
40-31300	1% TOWN SALES TAX	123,279.26	125,000.00	132,567.48	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	32.56	.00	.00	.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					
0-39001	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	101,904.50-	100,000.00	4,500.00	200,000.00
40-430-43	ROAD CONSTRUCTION	5,198.00	25,000.00	.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	25,000.00	.00	.00	.00
40-430-95	CAPITAL OUTLAY	.00	.00	.00	.00
40-430-96	LEASE PAYMENT	.00	.00	.00	.00
Total CAPITAL PROJECTS:		71,706.50-	125,000.00	4,500.00	225,000.00
TRANSFERS					
40-499-00	TRANSFER TO OTHER FUNDS	.00	.00	.00	.00
Total TRANSFERS:		.00	.00	.00	.00
SALES TAX CAPITAL IMPROVEMENT Revenue Total:		123,311.82	125,000.00	132,567.48	225,000.00
SALES TAX CAPITAL IMPROVEMENT Expenditure Total:		71,706.50-	125,000.00	4,500.00	225,000.00
Net Total SALES TAX CAPITAL IMPROVEMENT:		195,018.32	.00	128,067.48	.00

Account Number	Account Title	2017-17 Prior year Actual	2018-18 Current year Budget	01/18-01/19 Cur YTD Actual	2019-19 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)	8,819.81	9,800.00	17,127.69	9,800.00
GOCO GRANT					
50-34430	GOCO GRANT	.00	.00	.00	.00
INTEREST EARNED					
50-36100	INTEREST EARNED	14.90	.00	.00	.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	6,261.30	8,000.00	7,419.00	8,000.00
50-411-20	EMPLOYEE BENEFITS	.00	.00	.00	.00
50-411-22	FICA	638.80	450.00	1,030.56	450.00
50-411-23	457 RETIREMENT	.00	.00	.00	.00
50-411-25	UNEMPLOYMENT	.00	15.00	.00	.00
50-411-26	WORKERS' COMPENSATION	.00	.00	.00	.00
50-411-61	CAPITAL LEASE	.00	.00	.00	.00
Total ADMINISTRATION:		6,900.10	8,465.00	8,449.56	8,450.00
PARK OPERATIONS					
50-452-43	REPAIRS AND MAINTENANCE - CT	.00	.00	.00	.00
50-452-60	REPAIRS AND MAINTENANCE	.00	1,300.00	897.20	1,350.00
50-452-73	UTILITIES	.00	.00	.00	.00
Total PARK OPERATIONS:		.00	1,300.00	897.20	1,350.00
CAPITAL OUTLAY					
50-499-00	CAPITAL OUTLAY	2,523.57	.00	.00	.00
Total CAPITAL OUTLAY:		2,523.57	.00	.00	.00
CONSERVATION TRUST Revenue Total:		8,834.71	9,800.00	17,127.69	9,800.00
CONSERVATION TRUST Expenditure Total:		9,423.67	9,765.00	9,346.76	9,800.00
Net Total CONSERVATION TRUST:		588.96-	35.00	7,780.93	.00
Net Grand Totals:		177,931.13	27,006.14	1,570,918.26	45,384.17

Account Number	Account Title	2017-17	2018-18	01/18-01/19	2019-19
		Prior year Actual	Current year Budget	Cur YTD Actual	Future year Budget

Report Criteria:

Print Fund Titles
Page and Total by Fund
Include Accounts: None
Exclude Accounts: All
Print Revenue Titles
Print Department Titles
Total by Department
All Segments Tested for Total Breaks

RESOLUTION NO. 45-2018

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 2019 BUDGET YEAR

WHEREAS, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law on December 12, 2018; 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:

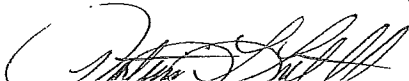
Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purpose state, for the fiscal year beginning January 1, 2019:

Total General Fund:	\$ 948,037.83
Total Water Fund:	\$9,180,420.00
Total Sewer Fund:	\$ 500,718.00
Total Sales Tax Capital Improvement:	\$ 225,000.00
Total Conservation Trust:	\$ 9,800.00
Total Revenues	\$10,863,975.83


INTRODUCED, ADOPTED, AND RESOLVED THIS 12th DAY OF DECEMBER, 2018.

TOWN OF WIGGINS, COLORADO

ATTEST:


Patricia Lentell, Town Clerk




Margarito Leon, Jr., Mayor

RESOLUTION NO. 46-2018

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE TAXABLE YEAR 2018 TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE TOWN OF WIGGINS, COLORADO FOR THE 2019 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 December 12, 2018; and

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is \$247,362.22; and

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

\$7,701,190.00

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

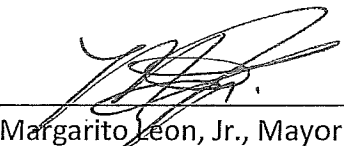
Section 1. That for the purpose of meeting all operating expenses of the Town of Wiggins during the 2019 budget year, there is hereby levied a tax of 32.212 mills upon each one thousand (\$1,000.00) dollars of the total valuation for assessment of all taxable property within the Town for the taxable 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 12th DAY OF DECEMBER 2018.

TOWN OF WIGGINS, COLORADO




Margarito Leon, Jr., Mayor

ATTEST:


Patricia Lentell, Town Clerk

RESOLUTION NO. 47-2018

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

WHEREAS, the Town of Wiggins Board of Trustees has adopted the 2019 budget; and

WHEREAS, the Town of Wiggins has accumulated fund balances from years prior to and including 2018.

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 2019 fiscal year spending, within the meaning of Article X, Section 20(2)(e) of the Colorado Constitution.

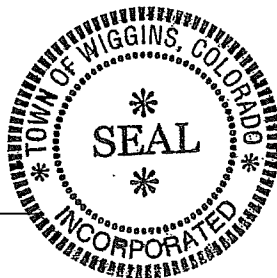
INTRODUCED, ADOPTED AND RESOLVED THIS 12th DAY OF DECEMBER, 2018.

TOWN OF WIGGINS, COLORADO


Margarito Leon, Jr., Mayor

ATTEST:


Patricia Lentell, Town Clerk



RESOLUTION NO. 48-2018

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 December 12, 2018 and the Certification of the Mill Levy will be submitted to the Morgan County Commissioners on or before December 15, 2018; 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 2019 budget and budget appropriations, and certifying its mill levy.

INTRODUCED, ADOPTED AND RESOLVED THIS 12th DAY OF DECEMBER, 2018.

TOWN OF WIGGINS, COLORADO


Margarito Leon, Jr., Mayor

ATTEST:


Patricia Lentell, Town Clerk



AMENDED 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 2018
 In Morgan County On 11/16/2018 Are:

Previous Year's Net Total Assessed Valuation:	\$7,050,420
Current Year's Gross Total Assessed Valuation:	\$7,701,190
(-) Less TIF district increment, if any:	\$0
Current Year's Net Total Assessed Valuation:	\$7,701,190
New Construction*:	\$384,240
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 (39-10-114(1)(a)(I)(B) C.R.S.):	\$2.58

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 a certification to the Division of Local Government in order for a value to be accrued (DLG52 & 52A)

*** Jurisdiction must submit an application to the Division of Local Government in order for a value to be accrued. (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 2018
 In Morgan County On 11/16/2018 Are:

Current Year's Total Actual Value of All Real Property*:	\$60,013,910
ADDITIONS TO TAXABLE REAL PROPERTY:	
Construction of taxable real property improvements**:	\$5,313,340
ANNEXATIONS/INCLUSIONS:	\$0
Increased Mining Production***:	\$0
Previously exempt property:	\$130
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 IMPROVEMENTS:	\$0
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 increase in production of a producing mine.

NOTE: All levies must be certified to the Board of County Commissioners no later than December 15, 2018

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 \$7,701,190.00 for the taxable year 2019 as determined and fixed by the Board of Trustees on December 12, 2018 is:

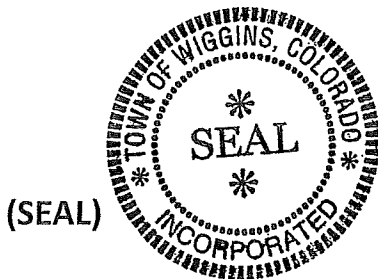
	<u>LEVY</u>	<u>REVENUE</u>
General Operating Expenses:	32.212 mills	\$247,362.22

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 12th day of December, 2018.



Patricia Lentell, Town Clerk
(970) 483-6161



CC: Division of Local Government

RESOLUTION

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

1. At the General Municipal Election for Tuesday, April 2, 1996, there shall be 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 - 96 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 be 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 the "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?

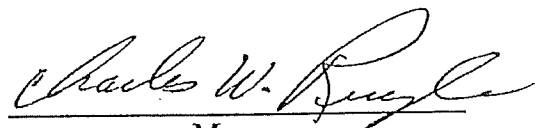
FOR	People's Ordinance No. <u>2</u> - 96	
AGAINST	People's Ordinance No. <u>2</u> - 96	

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. 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 13th day of February, 1996. This RESOLUTION was published in The Wiggins Courier or February 13, 1996.

DATED: February 15, 1996

(SEAL)

Sue Mann
Town Clerk