

# **Town of Wiggins Colorado**

## **2020 Budget**

**As Adopted by the Board of Trustees**

**December 11, 2019**





2020 Budget Message from the Wiggins Town Manager

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

I respectfully submit the 2020 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 2020 budget year. Collectively, the board and staff examined areas of accomplishment and areas in need of additional funding. Funds were allocated appropriately to meet those demands. This in-depth examination resulted in the attached 2020 Budget that will be the guiding document for town staff as we move forward into the next year.

Looking forward, the 2020 Budget promotes the vision of the Mayor, Board of Trustees, Town Staff, and is built on input received from our citizens. Town staff projects that 2020 will continue to be a year of moderate growth and will provide an opportunity to meet additional capital project needs for the Town. The 2020 Budget echoes the principles and history of Wiggins, while making way for improvements to the Town as a whole. Below are some highlights of the 2020 Budget:

- Staff and the Board of Trustees have spent many long hours examining opportunities to grow and improve our water system. The Town has and will examine ways to ensure we can always meet the water demands for our community. The 2020 Budget has a strong emphasis on capital improvements and repairs. The Town will move forward in 2020 to replace undersized water lines, finish installing radio feed meters on all taps, and construct a new 500,000-gallon water tower to bring our potable water storage capacity to 1 million gallons.
- The 2020 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, to retain employees and avoid costly turnover. The 2020 Budget allocates additional funds towards employee salaries with the goal of retaining competent employees in a tight job market.
- The 2020 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 2020 Budget includes monies allocated towards street repairs and improvements. The funds appropriated is a result of the voter approved USE Tax.





The Town of Wiggins has endless opportunities and real challenges in the upcoming years. The 2020 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.

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 and Library other than the ones accounted for in another fund and are budgeted on the modified accrual basis of accounting.

#### **General Fund**

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

#### **Capital Sales Tax Fund**

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

#### **Conservation Trust Fund**

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

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

#### **Water Enterprise Fund**



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

#### Sewer Enterprise Fund

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

### **BUDGET PROCESS LEGAL REQUIREMENTS**

#### **I. SUBMISSION OF THE BUDGET**

Pursuant to Colorado Revised Statutes Title 29, Article 1, Part 1 "Local Government Budget Law of Colorado", each local government levying property tax must enact a resolution or ordinance to appropriate funds for the ensuing fiscal year before certifying the mill levy to the county commissioners by December 15<sup>th</sup> (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 15<sup>th</sup> 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 31<sup>st</sup> of the budget year. (C.R.S. 29-1-113(1)). A certified copy of the budget means that it has a signed statement indicating: "I, <name of person>, certify that the attached is a true and accurate copy of the 2016 budget of the Town of Wiggins." If a budget is not filed, the county treasurer may be authorized to withhold the local government's tax revenues.

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

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

29-1-103(1)(f)).

- ✓ Estimated beginning and ending fund balances must be shown (C.R.S. 29-1-103(1)(c). Fund balances are described as "...the balance of total resources available for subsequent years' budgets..."(C.R.S. 29-1-102(11)).
- ✓ Three years' comparable data must be shown in the budget: the prior fiscal year's actual figures; the estimated figures through the end of the current fiscal year; and the budget year's data (C.R.S. 29-1-103(1)(d)).
- ✓ No deficit spending. No budget shall provide for expenditures in excess of available revenues and beginning fund balances (C.R.S. 29-1-103(2)).
- ✓ Lease-purchase agreement supplemental schedule. The adopted budget must separately set forth the total amount to be expended during the budget year for payment obligations under all lease-purchase agreements for real property and for all other property. It must also show the total maximum payment liability under the agreement, and all optional renewal terms (C.R.S. 29-1-103(3)(d)).

## **II. BUDGET AMENDMENTS**

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

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



**A. Steps to Amend the Budget:**

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

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

## **Town of Wiggins**

### **Accounting Overview**

#### **Budgetary Accounting Basis**

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

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

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

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

#### **Amendments to the Budget Process**

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

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

#### **Pooled Cash**

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

#### **Capital Assets**

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

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

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



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

#### **Revenues – Exchange Transactions**

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

#### **Expenses/Expenditures**

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

#### **Property Taxes**

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

#### **Fund Equity**

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

#### **Fund Balance**

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

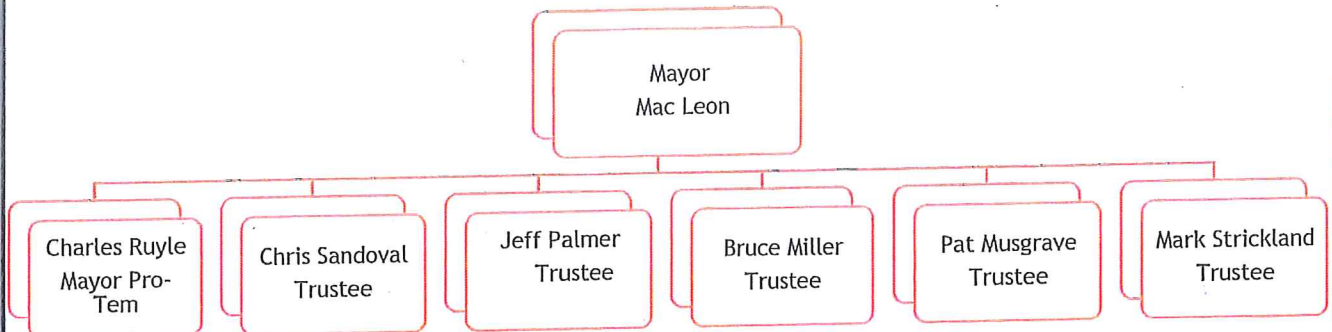
#### **Net Position**

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

# Town of Wiggins Colorado

## Officials and Administrative Staff

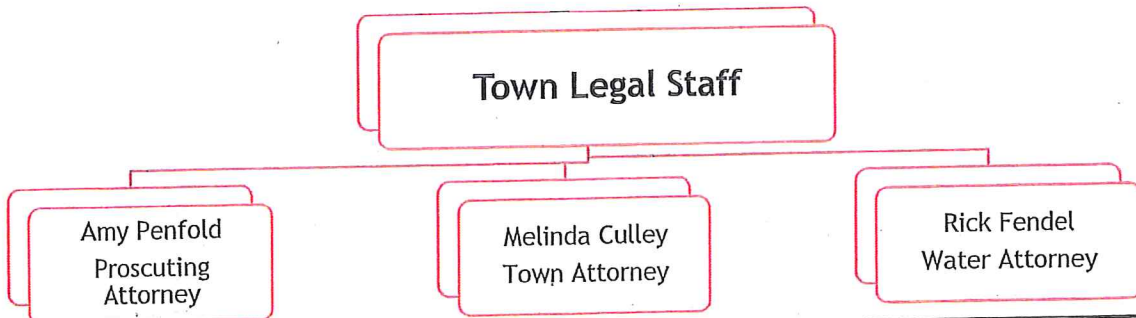
### The Board of Trustees



### Town Administration

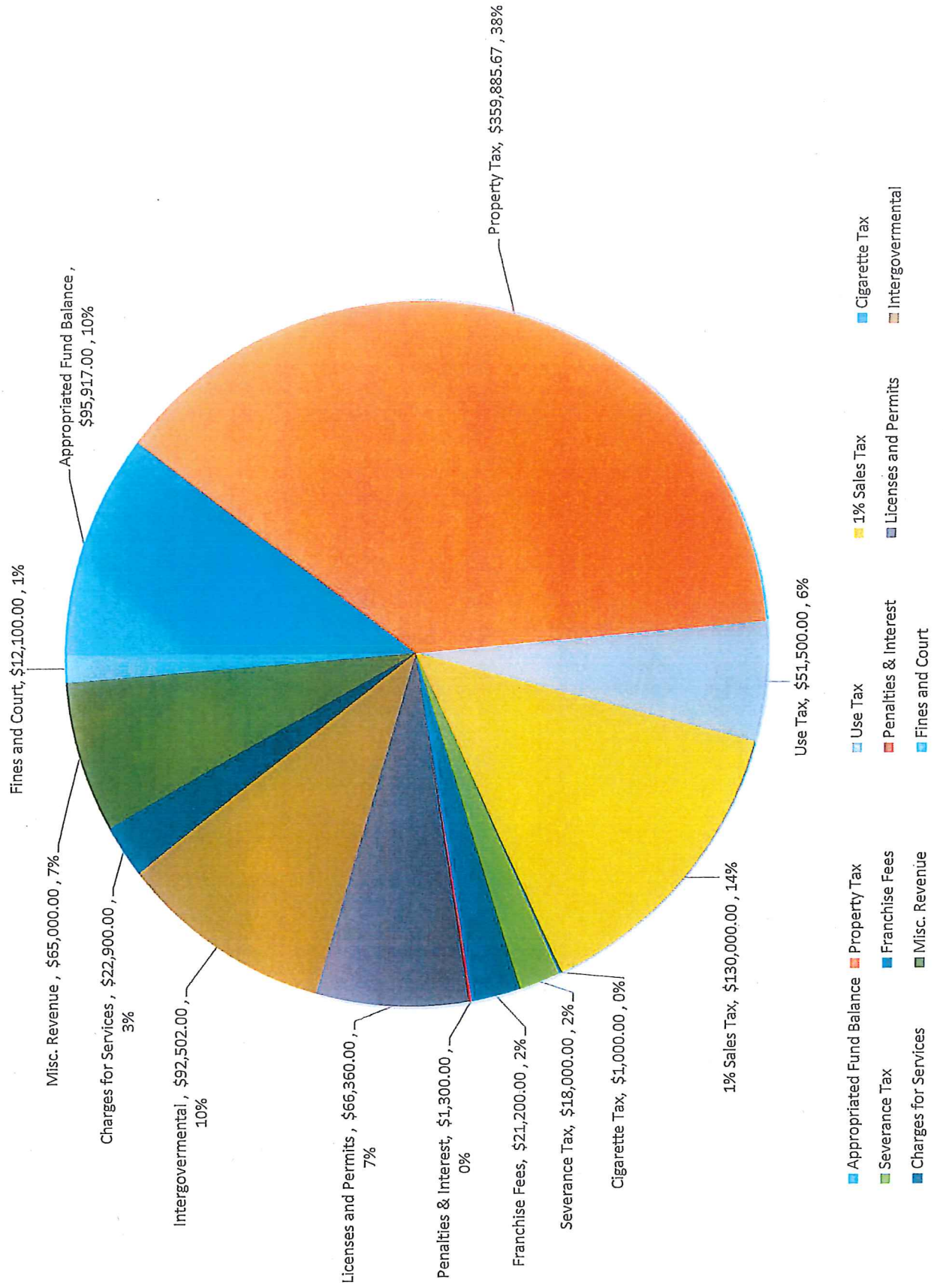


### Town Legal Staff

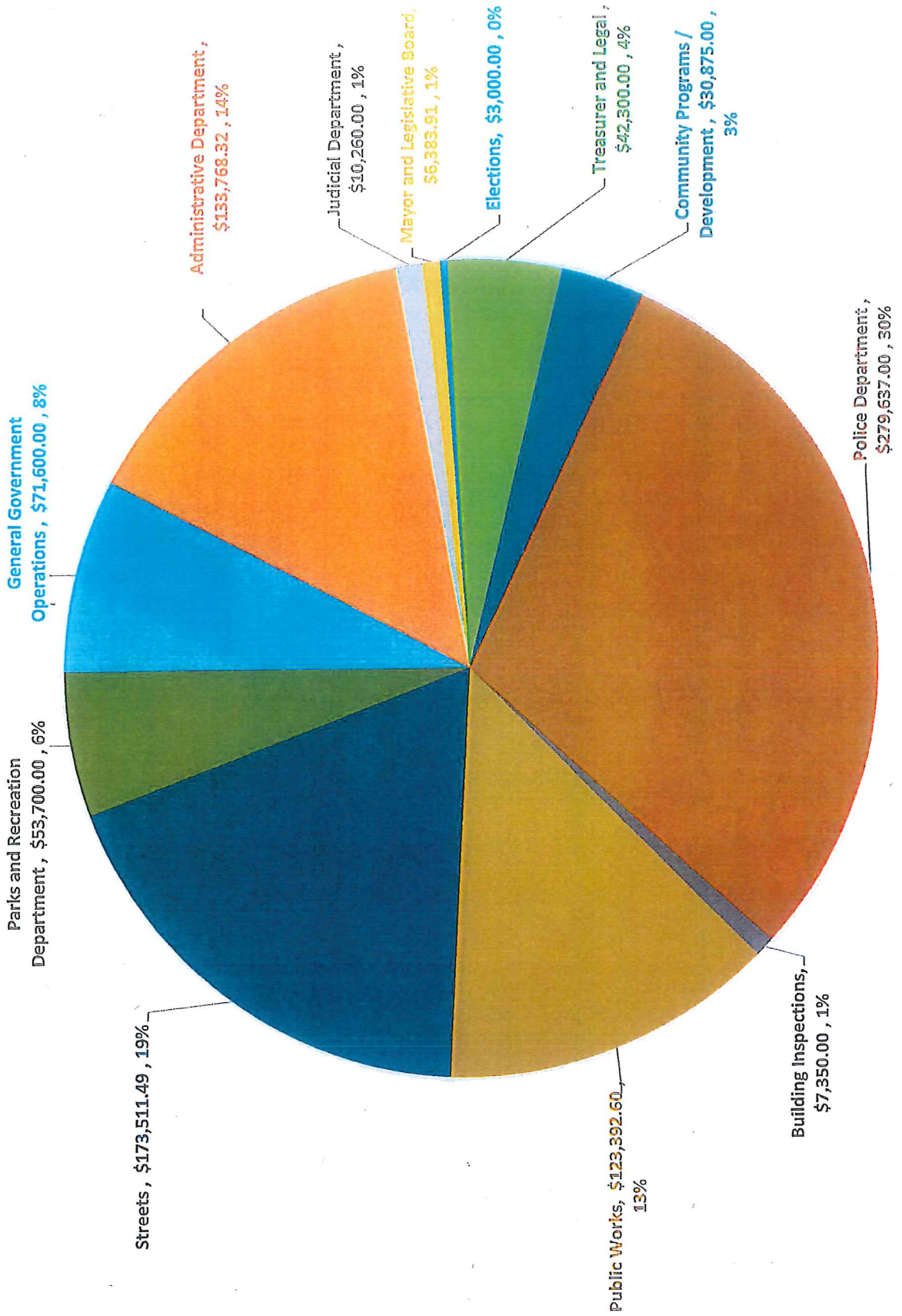




## 2020 GENERAL BUDGET REVENUES



## 2020 GENERAL BUDGET EXPENDITURES

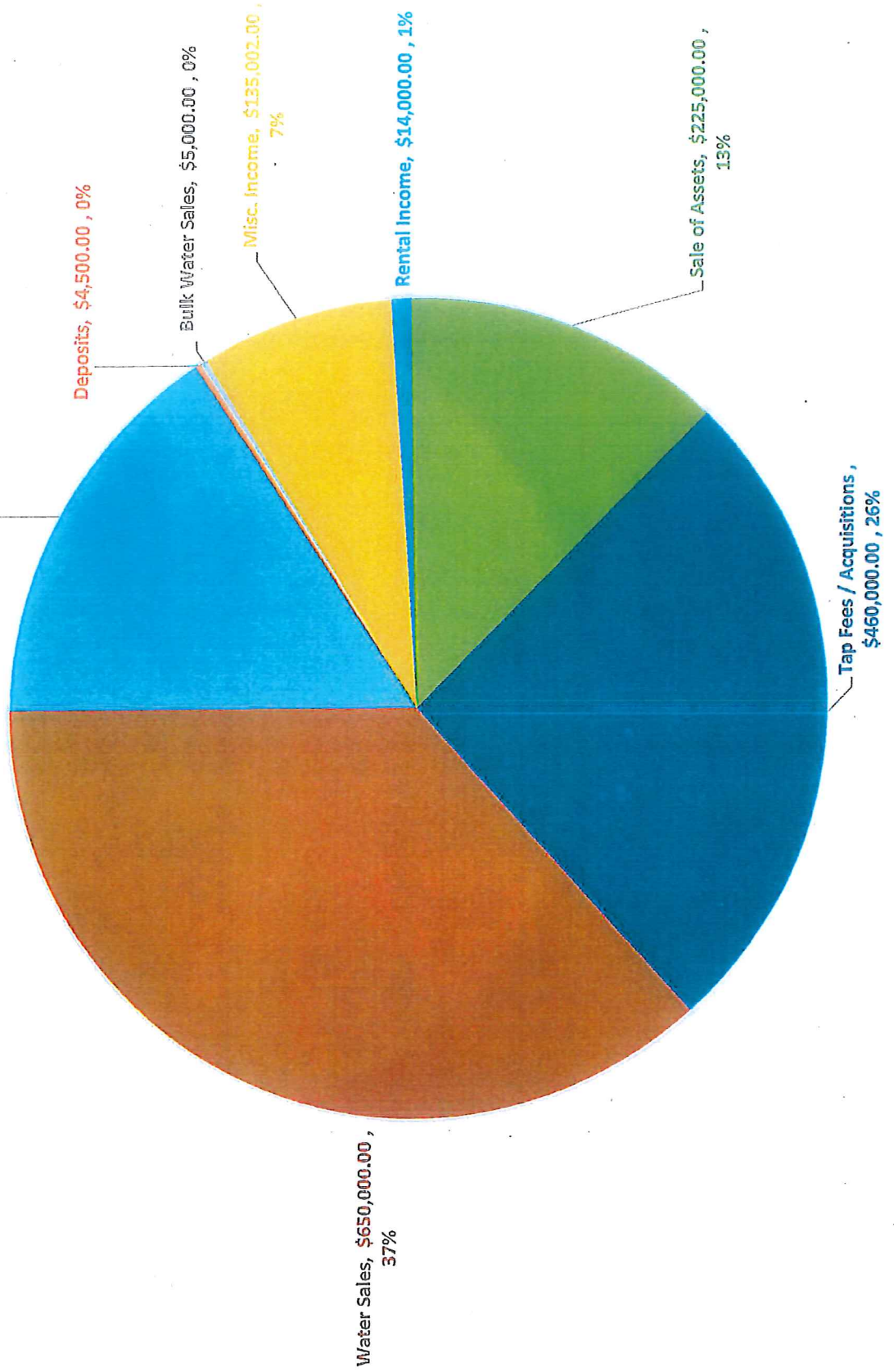




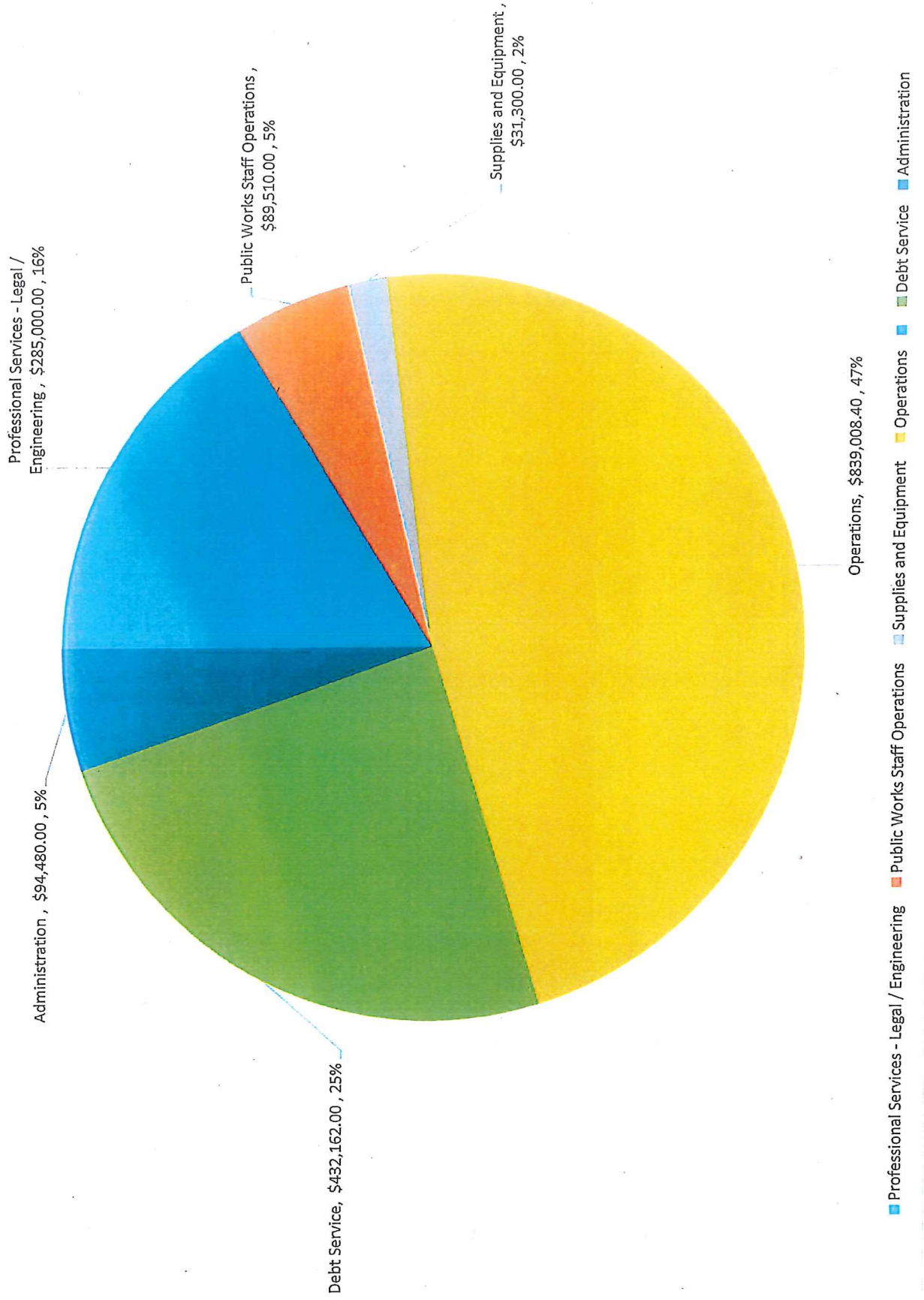
## 2020 WATER ENTERPRISE REVENUES

(DOES NOT INCLUDE PROCEEDS FROM CAPITAL GRANTS OR LOANS)

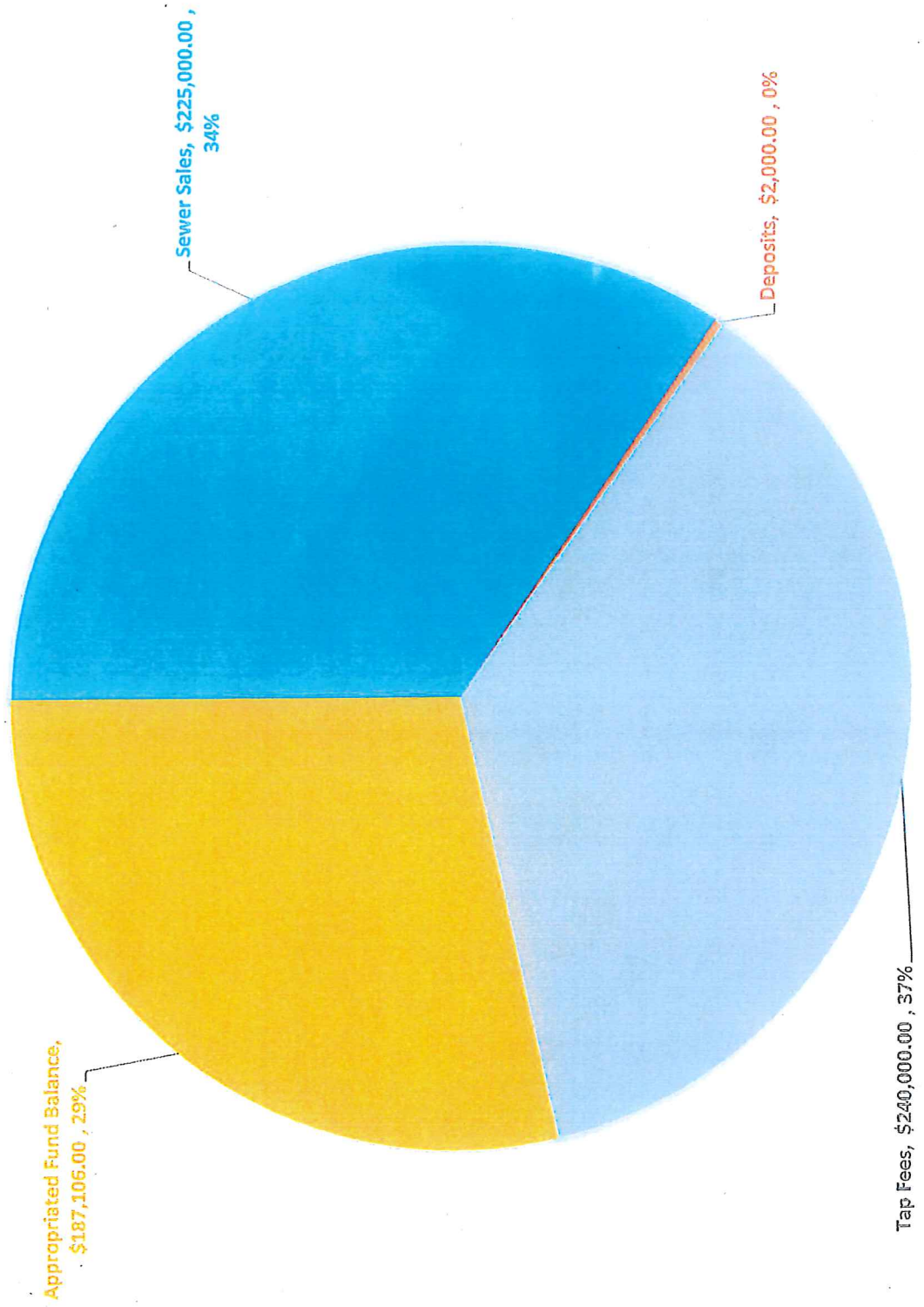
Appropriated Fund Balance,  
\$277,959.00 , 16%



## 2020 WATER ENTERPRISE EXPENDITURES

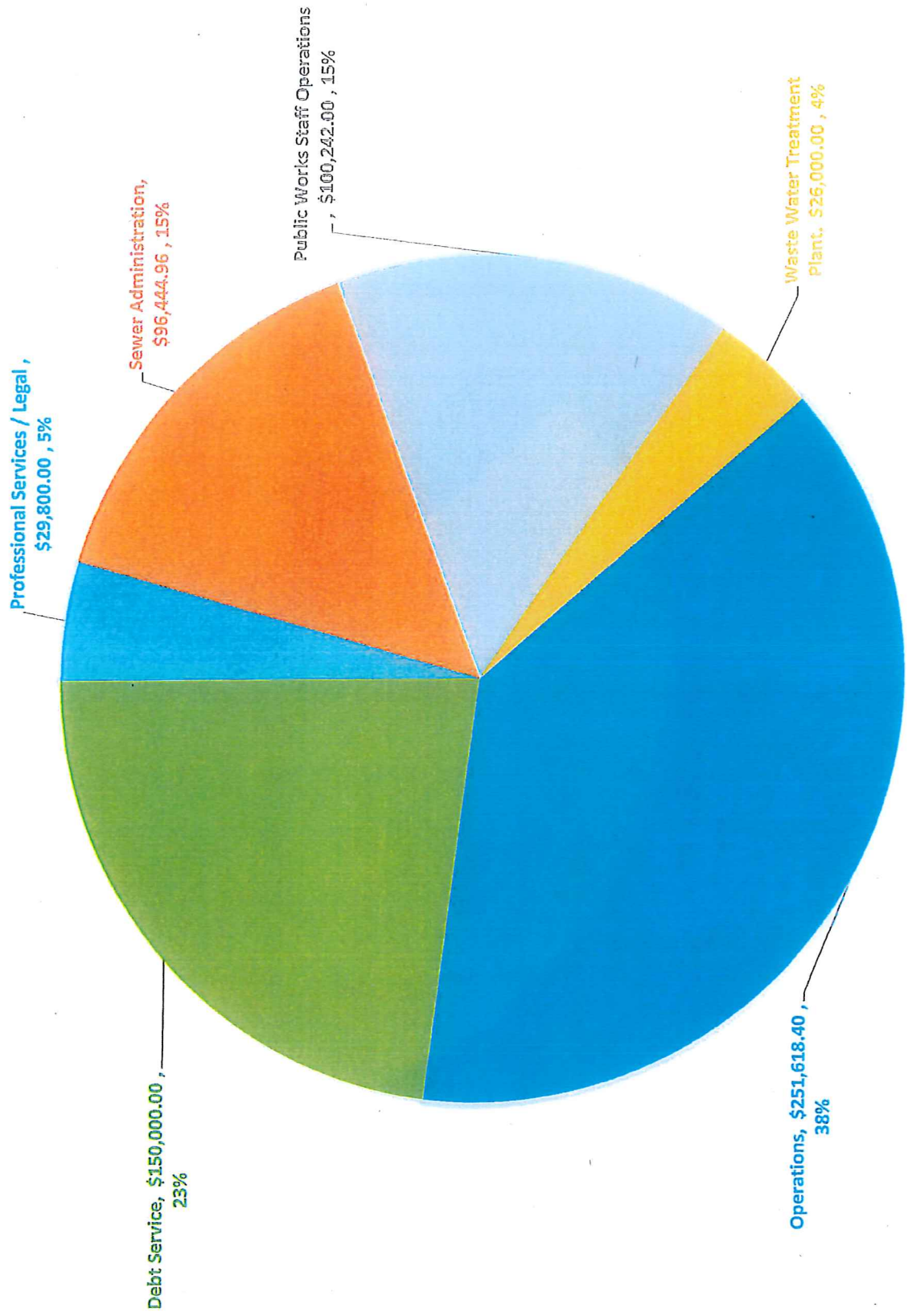


## 2020 SEWER ENTERPRISE REVENUES





## 2020 SEWER ENTERPRISE EXPENDITURES





**RESOLUTION NO. 18-2019**

**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 2020 AND ENDING ON THE LAST DAY OF DECEMBER 2020.**

**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 11, 2019; 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 11, 2019, 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	\$ 935,778.32
Water Enterprise Fund	\$1,771,460.40
Sewer Fund	\$ 654,105.36
Sales Tax Capital Improvement Fund	\$ 130,000.00
Conservation Fund	<u>\$ 9,800.00</u>
<b>Total Expenditures</b>	<b>\$3,501,144.08</b>

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

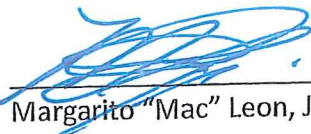
General Fund	\$ 937,664.67
Water Fund	\$1,771,461.00
Sewer Fund	\$ 654,106.00
Sales Tax Capital Improvement Fund	\$ 130,000.00
Conservation Trust Fund	<u>\$ 9,800.00</u>
<b>Total Revenues</b>	<b>\$3,503,031.67</b>

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 2020 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 11<sup>th</sup> DAY OF DECEMBER, 2019.

TOWN OF WIGGINS, COLORADO

  
Margarito "Mac" Leon, Jr., Mayor

ATTEST:

  
Patricia Lentell, Town Clerk



**EXHIBIT A**  
**2020 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

Account Number	Account Title	2018-18 Prior year Actual	2019-19 Current year Budget	01/19-12/20 Cur YTD Actual	2020-20 Future year Budget
<b>GENERAL FUND</b>					
GENERAL FUND RESERVE TRANSFER					
10-30001	GENERAL FUND RESERVE TRANSFER	.00	.00	.00	.00
OP & MAINTENANCE TRANSFER					
10-30003	OP & MAINTENANCE TRANSFER	.00	.00	.00	.00
GENERAL MISCELLANEOUS					
10-30004	GENERAL MISCELLANEOUS	7,846.98	.00	8.23	.00
APPROPRIATED FUND BALANCE					
10-30099	APPROPRIATED FUND BALANCE	.00	141,038.00	.00	95,917.00
CURRENT PROPERTY TAX					
10-31100	CURRENT PROPERTY TAX	220,576.68	247,362.00	240,073.17	359,885.67
TAX MISCELLANEOUS					
10-31101	TAX MISCELLANEOUS	.00	.00	.00	.00
SPECIFIC OWNERSHIP					
10-31200	SPECIFIC OWNERSHIP	22,599.98	19,000.00	15,836.42	19,000.00
1% TOWN SALES TAX					
10-31300	1% TOWN SALES TAX	125,869.40	125,000.00	111,553.02	130,000.00
USE TAX					
10-31301	USE TAX	104,657.01	85,000.00	164,150.30	51,500.00
TOWN LODGING TAX					
10-31302	TOWN LODGING TAX	.00	.00	.00	.00
CIGARETTE TAX					
10-31420	CIGARETTE TAX	1,465.12	1,100.00	985.14	1,000.00
SEVERENCE TAX					
10-31810	SEVERENCE TAX	12,331.30	18,000.00	33,081.64	18,000.00
FRANCHISE FEE-MORGAN CTY REA					
10-31820	FRANCHISE FEE-MORGAN CTY REA	5,944.00	5,600.00	5,188.00	8,500.00
FRANCHISE FEE-XCEL ENERGY					
10-31821	FRANCHISE FEE-XCEL ENERGY	7,380.78	9,000.00	8,029.64	10,500.00
FRANCHISE FEE-NCCI					
10-31822	FRANCHISE FEE-NCCI	.00	.00	427.41-	.00
FRANCHISE FEE-WIGGINS TELE					
10-31823	FRANCHISE FEE-WIGGINS TELE	1,809.51	1,900.00	2,112.53	2,200.00
PENALTIES & INTEREST					
10-31900	PENALTIES & INTEREST	961.80	1,300.00	999.36	1,300.00
LIQUOR LICENSE (15%)					
10-32110	LIQUOR LICENSE (15%)	195.00	200.00	452.50	200.00
BUILDING PERMITS					
10-32210	BUILDING PERMITS	126,215.72	120,000.00	190,929.38	64,000.00
GRANTS					
10-33410	GRANTS	10,861.55	.00	23,097.60	.00
DOLA GRANT- PRE-SCHOOL					
10-33420	DOLA GRANT- PRE-SCHOOL	.00	.00	.00	.00
MISCELLANEOUS FEES					
10-33430	MISCELLANEOUS FEES	131.00	.00	5,479.65	.00



Account Number	Account Title	2018-18 Prior year Actual	2019-19 Current year Budget	01/19-12/20 Cur YTD Actual	2020-20 Future year Budget
	HIGHWAY USERS TAX				
10-33530	HIGHWAY USERS TAX	50,787.91	39,000.00	41,606.31	40,502.00
	ADDITIONAL MOTOR VEHICLE				
10-33550	ADDITIONAL MOTOR VEHICLE	4,881.27	5,000.00	4,893.18	5,000.00
	ROAD & BRIDGE				
10-33800	ROAD & BRIDGE	25,004.75	24,000.00	27,061.26	28,000.00
	SPECIAL POLICE SERVICES				
10-34210	SPECIAL POLICE SERVICES	65.00	50.00	.00	50.00
	VIN INSPECTIONS				
10-34215	VIN INSPECTIONS	260.00	250.00	220.00	250.00
	BUILDING DEVELOPMENT REVIEW				
10-34220	BUILDING DEVELOPMENT REVIEW	25,899.53	15,000.00	12,323.30	7,500.00
	BUILDING INSPECTION PLAN REV				
10-34221	BUILDING INSPECTION PLAN REV	.00	.00	.00	.00
	ADULT ACTIVITIES FEE				
10-34281	ADULT ACTIVITIES FEE	10.00-	.00	.00	.00
	PARKS & REC FEES				
10-34282	PARKS & REC FEES	.00	15,000.00	9,185.50	15,000.00
	SOFTBALL REG FEES				
10-34283	SOFTBALL REG FEES	2,985.00	.00	.00	.00
	BASEBALL REG FEES				
10-34284	BASEBALL REG FEES	7,350.00	.00	.00	.00
	BASKETBALL REG FEES				
10-34285	BASKETBALL REG FEES	.00	.00	.00	.00
	VOLLEYBALL REG FEES				
10-34286	VOLLEYBALL REG FEES	1,620.00	.00	.00	.00
	SOCCER REG FEES				
10-34287	SOCCER REG FEES	385.00	.00	.00	.00
	SUMMER ACTIVITY FEES				
10-34288	SUMMER ACTIVITY FEES	250.00	.00	.00	.00
	MISCELLANEOUS ACTIVITY FEES				
10-34289	MISCELLANEOUS ACTIVITY FEES	24.00	.00	.00	.00
	MISCELLANEOUS FEES				
10-34290	MISCELLANEOUS FEES	.00	100.00	.00	100.00
	PARK CONCESSIONS				
10-34291	PARK CONCESSIONS	1,199.43	.00	.00	.00
	ABATEMENTS				
10-34292	ABATEMENTS	.00	.00	.00	.00
	COURT APPEAL & BONDS				
10-35100	COURT APPEAL & BONDS	.00	.00	.00	.00
	COURT FINES-MUNICIPAL				
10-35110	COURT FINES-MUNICIPAL	7,896.81	7,500.00	10,934.39	10,000.00
	COUNTY COURT FINES				
10-35120	COUNTY COURT FINES	.00	100.00	.00	100.00
	OTHER MISCELLANEOUS				
10-36000	OTHER MISCELLANEOUS	4,619.55	1,500.00	4,908.47	1,500.00
	Cash Over/Short				
10-36005	Cash Over/Short	761.33-	.00	.00	.00
	DOG LICENSES/CLINIC				
10-36010	DOG LICENSES/CLINIC	427.00	400.00	400.00	400.00
	BUSINESS LICENSES				
10-36011	BUSINESS LICENSES	530.00	500.00	535.00	500.00
	CONTRACTOR LICENSES				
10-36012	CONTRACTOR LICENSES	1,875.00	1,200.00	2,200.00	1,200.00
	GOLF CART LICENSES				
10-36013	GOLF CART LICENSES	100.00	60.00	120.00	60.00

Account Number	Account Title	2018-18 Prior year Actual	2019-19 Current year Budget	01/19-12/20 Cur YTD Actual	2020-20 Future year Budget
<b>MISCELLANEOUS FEES</b>					
10-36014	MISCELLANEOUS FEES	.00	.00	.00	.00
<b>CULTURE &amp; RECREATIONAL FEES</b>					
10-36020	CULTURE & RECREATIONAL FEES	.00	.00	.00	.00
<b>DONATIONS &amp; SPECIAL EVENTS</b>					
10-36030	DONATIONS & SPECIAL EVENTS	.00	500.00	.00	500.00
<b>INSURANCE PROCEEDS</b>					
10-36040	INSURANCE PROCEEDS	4,475.65	.00	.00	.00
<b>CAPITAL CREDITS RECEIVED</b>					
10-36050	CAPITAL CREDITS RECEIVED	5,743.72	.00	.00	.00
<b>INTEREST ON SAVINGS</b>					
10-36100	INTEREST ON SAVINGS	1,036.42	.00	291.41	.00
<b>BUILDING &amp; FARM RENT</b>					
10-36310	BUILDING & FARM RENT	7,300.00	8,400.00	4,391.66	.00
<b>LEGAL SETTLEMENTS</b>					
10-36314	LEGAL SETTLEMENTS	.00	.00	.00	.00
<b>REFUNDS</b>					
10-36420	REFUNDS	10,559.76	15,000.00	12,374.36	15,000.00
<b>CONTRIBUTIONS/DONATIONS</b>					
10-36500	CONTRIBUTIONS/DONATIONS	143,715.00	10,000.00	3,020.00	10,000.00
<b>DEBT PROCEEDS</b>					
10-39001	DEBT PROCEEDS	.00	.00	.00	.00
<b>TRANSFER FROM SALES TAX FUND</b>					
10-39110	TRANSFER FROM SALES TAX FUND	.00	.00	.00	.00
<b>SALE OF FIXED ASSETS</b>					
10-39210	SALE OF FIXED ASSETS	49,527.00	30,000.00	.00	40,000.00
<b>FUEL TAX REFUND</b>					
10-39310	FUEL TAX REFUND	2,168.77	.00	.00	.00
<b>GENERAL GOVERNMENTAL</b>					
10-410-10	PROPERTY TAX REBATES	.00	.00	.00	.00
10-410-13	FINANCIAL AUDIT	3,003.00	3,000.00	.00	3,200.00
10-410-32	PROFESSIONAL SERVICES	10,297.79	14,000.00	18,567.19	20,000.00
10-410-40	EMPLOYEE TRAINING	5,652.08	9,500.00	1,921.74	4,500.00
10-410-41	TELEPHONE	517.48	1,800.00	509.45	2,000.00
10-410-42	UTILITIES	3,456.28	3,500.00	2,476.06	3,800.00
10-410-43	OFFICE BLDG REPAIRS & MAINT	4,119.46	3,500.00	1,020.52	4,000.00
10-410-44	OFFICE EQUIPMENT LEASES	5,921.24	3,500.00	5,039.15	3,500.00
10-410-52	INSURANCE & BONDS	10,043.94	12,830.00	19,160.91	14,000.00
10-410-54	ADVERTISING	254.32	500.00	707.00	500.00
10-410-55	POSTAGE & SHIPPING	757.79	1,800.00	1,156.22	1,800.00
10-410-58	TRAVEL & MEETINGS	5,267.39	4,000.00	2,130.67	3,500.00
10-410-61	OPERATING SUPPLIES	9,634.13	9,500.00	5,002.95	8,500.00
10-410-90	DUES & SUBSCRIPTIONS	3,602.03	2,300.00	1,474.34	2,300.00
10-410-91	NEWSLETTERS & PUBLICATIONS	.00	.00	.00	.00
10-410-99	FLOW THRU TO PRE-SCHOOL	.00	.00	.00	.00
<b>Total GENERAL GOVERNMENTAL:</b>		<b>62,526.93</b>	<b>69,730.00</b>	<b>59,166.20</b>	<b>71,600.00</b>
<b>ADMINISTRATION DEPARTMENT</b>					
10-411-11	SALARY-TOWN CLERK	18,000.00	.00	.00	.00
10-411-12	SALARY-ADMINISTRATOR	28,950.00	.00	.00	.00
10-411-13	BILLING CLERK/OFFICE ASST	3,884.83	.00	.00	.00
10-411-14	PT OFFICE	.00	.00	.00	.00
10-411-15	ADMINISTRATION DEPT EMPLOYEES	.00	82,398.00	62,539.34	93,400.00
10-411-20	EMPLOYEE BENEFITS	6,819.04	18,654.00	14,750.03	20,146.32
10-411-22	FICA & MEDICARE	4,715.23	7,260.00	5,542.10	7,840.00

Account Number	Account Title	2018-18 Prior year Actual	2019-19 Current year Budget	01/19-12/20 Cur YTD Actual	2020-20 Future year Budget
10-411-23	457 RETIREMENT	1,408.56	2,472.00	1,627.70	4,780.00
10-411-25	UNEMPLOYMENT INS	.00	.00	.00	.00
10-411-26	WORKERS' COMPENSATION	1,730.60	1,900.00	7,784.25	2,052.00
10-411-27	EMPLOYEE APPRECIATION	483.68	750.00	.00	750.00
10-411-28	TA VEHICLE STIPEND	4,800.00	4,800.00	4,400.00	4,800.00
10-411-29	LIFE INSURANCE	.00	.00	.00	.00
Total ADMINISTRATION DEPARTMENT:		70,791.94	118,234.00	96,643.42	133,768.32
<b>JUDICIAL DEPARTMENT</b>					
10-412-00	CONTRACT-JUDGE	4,220.00	4,500.00	3,437.50	4,500.00
10-412-01	CONTRACT-TOWN PROSECUTOR	3,203.00	6,000.00	2,280.00	5,500.00
10-412-10	SETTLEMENT COST	.00	.00	164.99	10.00
10-412-61	OFFICE SUPPLIES	51.79	250.00	.00	250.00
Total JUDICIAL DEPARTMENT:		7,474.79	10,750.00	5,882.49	10,260.00
<b>MAYOR &amp; LEGISLATIVE BOARD</b>					
10-413-10	MAYOR COMPENSATION	2,400.00	2,400.00	2,200.00	2,400.00
10-413-11	BOARD OF TRUSTEES COMPENSATI	2,920.00	2,880.00	2,320.00	2,880.00
10-413-12	BOARD OF TRUSTEES APPRECIATIO	151.14	500.00	.00	500.00
10-413-22	FICA & MEDICARE	406.98	403.92	345.78	403.91
10-413-23	457 RETIREMENT	.00	.00	.00	.00
10-413-25	UNEMPLOYMENT	.00	.00	.00	.00
10-413-26	WORKER'S COMPENSATION	.00	150.00	237.16	200.00
10-413-29	LIFE INSURANCE	.00	.00	.00	.00
Total MAYOR & LEGISLATIVE BOARD:		5,878.12	6,333.92	5,102.94	6,383.91
<b>ELECTIONS</b>					
10-414-00	ELECTIONS	1,009.60	.00	.00	3,000.00
Total ELECTIONS:		1,009.60	.00	.00	3,000.00
<b>TREASURERS</b>					
10-415-15	COLLECTIONS (TREASURERS FEE)	4,416.35	5,200.00	4,735.00	5,600.00
10-415-30	TOWN LEGAL	51,606.57	45,000.00	33,776.40	35,000.00
10-415-40	REPORTING & PUBLISHING	1,615.10	1,700.00	150.14	1,700.00
Total TREASURERS:		57,638.02	51,900.00	38,661.54	42,300.00
<b>COMMUNITY PROGRAMS</b>					
10-419-00	FOURTH OF JULY FESTIVAL	27,744.05	25,000.00	19,828.44	12,575.00
10-419-01	WIGGINS OLD TIME CHRISTMAS	4,185.47	4,500.00	.00	3,900.00
10-419-05	BUSINESS DIST BEAUTIFICATION	2,095.40	1,500.00	23.97	1,500.00
10-419-20	DONATIONS	3,580.00	2,900.00	1,375.00	2,900.00
10-419-50	ECONOMIC DEVELOPMENT	7,755.58	10,000.00	8,248.59	10,000.00
10-419-51	ECONOMIC DEVELOPMENT FEES	.00	.00	.00	.00
10-419-52	ECONOMIC DEVELOPMENT--SUPPLIE	.00	.00	.00	.00
10-419-53	ECONOMIC DEVELOPMENT-TELEPHO	.00	.00	.00	.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	1,265.87	.00	1.08	.00

Account Number	Account Title	2018-18 Prior year Actual	2019-19 Current year Budget	01/19-12/20 Cur YTD Actual	2020-20 Future year Budget
Total COMMUNITY PROGRAMS:		46,626.37	43,900.00	29,477.08	30,875.00
<b>POLICE DEPARTMENT</b>					
10-421-00	CAPITAL OUTLAY	.00	.00	.00	.00
10-421-05	EQUIPMENT-CAPITAL OUTLAY	28,189.96	20,500.00	.00	18,500.00
10-421-09	CAPITAL OUTLAY LEASE	11,066.44	11,067.00	11,066.44	11,067.00
10-421-10	CAPITAL OUTLAY LEASE	.00	.00	.00	.00
10-421-11	SALARIES-COMMAND OFFICERS	51,599.92	.00	.00	.00
10-421-12	SALARIES-PATROL OFFICER	74,197.06	.00	.00	.00
10-421-13	SALARIES-PART TIME (DEPUTY)	.00	.00	.00	.00
10-421-14	SPECIAL POLICE SERVICES	.00	250.00	.00	.00
10-421-15	POLICE SALARIES	.00	137,506.00	116,339.35	152,500.00
10-421-20	EMPLOYEE BENEFITS	27,193.20	32,500.00	25,637.27	35,000.00
10-421-22	FICA & MEDICARE	1,838.39	1,500.00	1,686.96	1,620.00
10-421-23	PENSION-FPPA	11,481.61	9,600.00	12,639.90	13,500.00
10-421-24	DEATH & DISABILITY-FPPA	696.63	600.00	849.65	750.00
10-421-25	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00
10-421-26	WORKERS' COMPENSATION	1,730.60	3,500.00	5,929.24	3,800.00
10-421-27	457 RETIREMENT	.00	.00	.00	.00
10-421-28	FARM HOUSE UTILITIES-GAS & ELC	2,186.92	2,200.00	2,566.46	.00
10-421-29	UNIFORMS	3,216.34	2,800.00	1,321.16	2,800.00
10-421-30	PROFESSIONAL LEGAL SERVICES	1,800.20	1,500.00	20.55	1,000.00
10-421-40	TRAINING	1,995.09	3,800.00	2,017.49	2,500.00
10-421-41	TELEPHONE	2,821.68	2,100.00	2,104.48	2,200.00
10-421-42	COM CENTER PHONE LINE	520.34	500.00	345.46	750.00
10-421-43	REPAIRS AND MAINTENANCE (AUTO)	6,799.85	7,500.00	3,121.16	6,500.00
10-421-49	OTHER MISCELLANEOUS	441.68	500.00	74.00	500.00
10-421-50	K-9 MAINTENANCE	.00	.00	.00	.00
10-421-52	INSURANCE & BONDS	10,043.94	11,226.00	14,024.04	14,000.00
10-421-55	PRINTING	906.20	750.00	426.07	750.00
10-421-60	SPECIAL DETAIL SERVICES	.00	500.00	.00	.00
10-421-61	GENERAL OPERATING SUPPLIES	2,377.46	4,450.00	2,330.96	2,500.00
10-421-62	FUEL	8,544.61	5,800.00	5,009.29	7,000.00
10-421-64	CRIME PREVENTION	239.14	500.00	266.39	1,000.00
10-421-85	ANIMAL CONTROL	900.00	1,400.00	300.00	1,400.00
Total POLICE DEPARTMENT:		250,787.26	262,549.00	208,076.32	279,637.00
<b>BUILDING INSPECTION DEPARTMENT</b>					
10-424-20	BUILDING INSPECTIONS MATERIALS	876.12	2,500.00	157.75	850.00
10-424-30	DEVELOPMENT REVIEW MISC EXP	3,664.18	10,000.00	.00	5,000.00
10-424-40	EMPLOYEE TRAINING	.00	1,800.00	209.00	1,500.00
Total BUILDING INSPECTION DEPARTMENT:		4,540.30	14,300.00	366.75	7,350.00
<b>PUBLIC WORKS ADMINISTRATION</b>					
10-430-11	SALARY - PW MAINTENANCE(1)	14,874.96	.00	.00	.00
10-430-12	SALARY-PW MAINTENANCE(2)	13,999.92	.00	.00	.00
10-430-13	SALARY-PW MAINTENANCE(3)	19,912.73	.00	.00	.00
10-430-14	SALARY-PW MAINTENANCE(4)	19,588.50	.00	134.62	.00
10-430-15	SALARY-PW SEASONAL (MOWING)	5,766.91	7,004.00	7,474.91	9,420.00
10-430-16	PW EMPLOYEES-FULL TIME	.00	73,670.00	53,734.40	84,200.00
10-430-20	EMPLOYEE BENEFITS - PW	17,755.56	19,270.00	14,182.47	17,500.00
10-430-22	FICA & MEDICARE	6,317.12	7,845.60	4,663.79	8,472.60
10-430-23	457 RETIREMENT	1,983.71	1,800.00	1,551.85	1,800.00



Account Number	Account Title	2018-18 Prior year Actual	2019-19 Current year Budget	01/19-12/20 Cur YTD Actual	2020-20 Future year Budget
10-430-25	UNEMPLOYMENT INSURANCE - PW	.00	.00	.00	.00
10-430-26	WORKERS' COMPENSATION - PW	1,730.60	2,162.00	4,269.08	2,000.00
10-430-29	LIFE INSURANCE	.00	.00	.00	.00
Total PUBLIC WORKS ADMINISTRATION:		101,920.01	111,751.60	86,011.12	123,392.60
<b>STREETS DEPARTMENT</b>					
10-431-00	UNIFORMS - PW	1,156.53	4,500.00	.00	3,500.00
10-431-10	CAPITAL LEASE	16,165.59	16,200.00	16,165.59	16,200.00
10-431-20	REPAIRS-EQUIPMENT & VEHICLES	8,198.46	8,500.00	6,025.10	9,500.00
10-431-21	STREETS-SIGNS & MATERIAL	2,244.91	3,000.00	2,945.28	3,000.00
10-431-22	REPAIRS & MAINTENANCE-STREETS	10,226.29	50,000.00	5,608.92	90,000.00
10-431-23	EQUIPMENT RENTAL	.00	500.00	.00	200.00
10-431-40	EMPLOYEE TRAINING	3,710.92	2,500.00	2,003.60	2,500.00
10-431-41	UTILITIES - PW	4,909.08	3,800.00	4,037.85	4,000.00
10-431-51	DRAINAGE ENGINEERING	.00	.00	.00	.00
10-431-52	INSURANCE - PW	10,043.94	8,900.00	9,444.22	9,611.49
10-431-55	POSTAGE & SHIPPING-PW	.00	.00	.00	.00
10-431-60	STREET LIGHTING - PW	10,498.80	9,000.00	8,227.53	9,600.00
10-431-62	FUEL - PW	5,526.65	6,000.00	4,094.98	7,000.00
10-431-63	CONTRACT REFUSE REMOVAL - PW	6,508.06	8,500.00	5,929.90	8,500.00
10-431-64	LEVEE REPAIR & MAINT	346.07	3,500.00	796.45	1,500.00
10-431-65	TREE PROGRAM	.00	6,000.00	421.94	500.00
10-431-66	PEST/WEED CONTROL - PW	103.96	1,400.00	999.00	1,400.00
10-431-74	EQUIPMENT- CAPITAL OUTLAY	8,342.44	6,500.00	9,690.10	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
10-431-99	OTHER MISCELLANEOUS - PW	.00	.00	.00	.00
Total STREETS DEPARTMENT:		87,981.70	138,800.00	76,390.46	173,511.49
<b>PARK &amp; RECREATION</b>					
10-451-10	CONTRACT LABOR	3,255.76	3,000.00	715.00	1,600.00
10-451-11	SALARIES - P&R DIRECTOR (SEAS)	.00	.00	.00	.00
10-451-12	SALARIES - SUMMER HELP (SEAS)	658.84	7,004.00	7,092.48	7,500.00
10-451-22	FICA P&R	50.40	785.31	714.94	850.00
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	4,816.15	5,000.00	.00	1,000.00
10-451-41	UTILITIES - P&R	9,571.07	8,000.00	7,280.13	7,500.00
10-451-43	PARK REPAIR AND MAINTENANCE	144,305.78	83,200.00	51,575.39	23,050.00
10-451-44	CAPITAL OUTLAY - PARKS	.00	.00	.00	.00
10-451-52	INSURANCE - P&R	.00	.00	.00	.00
10-451-61	OPERATING SUPPLIES - P&R	3,801.50	2,200.00	2,871.64	1,500.00
10-451-62	PARKS & RECREATION PROGRAMS	.00	8,500.00	8,425.65	9,000.00
10-451-81	ADULT ACTIVITIES	.00	.00	.00	.00
10-451-82	YOUTH ACTIVITIES	.00	.00	.00	.00
10-451-83	SOFTBALL	259.00	.00	.00	.00
10-451-84	BASEBALL	5,952.77	.00	.00	.00
10-451-85	BASKETBALL	.00	.00	.00	.00
10-451-86	VOLLEYBALL	1,037.66	.00	.00	.00
10-451-87	SOCCER	.00	.00	.00	.00
10-451-88	SUMMER ACTIVITY	.00	.00	.00	.00
10-451-89	MISC ACTIVITY	.00	.00	.00	.00

Account Number	Account Title	2018-18 Prior year Actual	2019-19 Current year Budget	01/19-12/20 Cur YTD Actual	2020-20 Future year Budget
10-451-90	UNIFORMS & EQUIPMENT P&R	1,199.75	.00	.00	.00
10-451-91	MISC FEES	315.00	500.00	290.00	500.00
10-451-92	PARK CONCESSION EXPENSE	1,524.75	1,600.00	563.06	1,200.00
Total PARK & RECREATION:		176,748.43	119,789.31	79,528.29	53,700.00
Department: 471					
10-471-12	LOAN PAYMENT-SRF	.00	.00	.00	.00
Total Department: 471:		.00	.00	.00	.00
CONTINGENCY					
10-490-10	CONTINGENCY	.00	.00	.00	.00
Total CONTINGENCY:		.00	.00	.00	.00
TRANSFERS					
10-491-00	TRANSFER TO WATER -TAXES	.00	.00	.00	.00
10-491-10	TRANSFER TO SEWER -TAXES	.00	.00	.00	.00
Total TRANSFERS:		.00	.00	.00	.00
GENERAL FUND Revenue Total:		1,008,761.07	948,060.00	936,014.01	937,664.67
GENERAL FUND Expenditure Total:		873,923.47	948,037.83	685,306.61	935,778.32
Net Total GENERAL FUND:		134,837.60	22.17	250,707.40	1,886.35

Account Number	Account Title	2018-18 Prior year Actual	2019-19 Current year Budget	01/19-12/20 Cur YTD Actual	2020-20 Future year Budget
<b>WATER ENTERPRISE</b>					
<b>WATER FUND RESERVE TRANSFER</b>					
20-30001	WATER FUND RESERVE TRANSFER	.00	.00	.00	.00
<b>WATER DEVELOPMENT RESERVES</b>					
20-30002	WATER DEVELOPMENT RESERVES	.00	.00	.00	.00
<b>WATER DEV RESERVE TRANSFER</b>					
20-30004	WATER DEV RESERVE TRANSFER	.00	.00	.00	.00
<b>WATER BOND ACC RESERVES</b>					
20-30005	WATER BOND ACC RESERVES	.00	.00	.00	.00
<b>WATER BOND ACC RESERVE TRNSFR</b>					
20-30006	WATER BOND ACC RESERVE TRNSF	.00	.00	.00	.00
<b>WATER REVENUE BOND RESERVE</b>					
20-30007	WATER REVENUE BOND RESERVE	.00	.00	.00	.00
<b>WATER REV BOND RESERVE TRNSFR</b>					
20-30008	WATER REV BOND RESERVE TRNSF	.00	.00	.00	.00
<b>WATER EQUIPMENT RESERVE (USDA)</b>					
20-30009	WATER EQUIPMENT RESERVE (USDA)	.00	.00	.00	.00
<b>APPROPRIATED FUND BALANCE</b>					
20-30099	APPROPRIATED FUND BALANCE	.00	.00	.00	.00
<b>LOAN PROCEEDS-USDA</b>					
20-31001	LOAN PROCEEDS-USDA	.00	6,030,000.00	.00	.00
<b>LOAN PROCEEDS-CCWB</b>					
20-31002	LOAN PROCEEDS-CCWB	.00	.00	.00	.00
<b>LOAN PROCEEDS-SRLF</b>					
20-31003	LOAN PROCEEDS-SRLF	.00	.00	.00	.00
<b>LOAN PROCEEDS-USDA</b>					
20-31004	LOAN PROCEEDS-USDA	.00	1,970,000.00	.00	.00
<b>CWCB LOAN PROCEEDS ESCROW</b>					
20-31020	CWCB LOAN PROCEEDS ESCROW	.00	.00	.00	.00
<b>WATER SALES</b>					
20-34000	WATER SALES	520,170.83	627,000.00	571,708.93	650,000.00
<b>CUSTOMER DEPOSITS</b>					
20-34001	CUSTOMER DEPOSITS	37.09	5,500.00	24,725.00	4,500.00
<b>BULK WATER SALES/DEPOSITS</b>					
20-34002	BULK WATER SALES/DEPOSITS	9,380.62	5,000.00	4,200.60	5,000.00
<b>BULK WATER DEPOSITS</b>					
20-34003	BULK WATER DEPOSITS	.00	.00	178.00	.00
<b>TAP FEES &amp; ACQUISITION FEES</b>					
20-34440	TAP FEES & ACQUISITION FEES	708,500.00	552,000.00	721,000.00	460,000.00
<b>WATER DEVELOPMENT FEES</b>					
20-34441	WATER DEVELOPMENT FEES	.00	.00	.00	.00
<b>MISCELLANEOUS WATER INCOME</b>					
20-34450	MISCELLANEOUS WATER INCOME	14,615.00	5,000.00	16,743.65	5,000.00
<b>Other Miscellaneous Income</b>					
20-34451	Other Miscellaneous Income	513.81	.00	.00	.00
<b>WATER AGREEMENT REIMBURSEMENTS</b>					
20-36000	WATER AGREEMENT REIMBURSEME	3,495.40	.00	125,193.34	.00
<b>RENTAL INCOME</b>					
20-36001	RENTAL INCOME	9,430.00	14,000.00	24,833.26	14,000.00
<b>SALE OF ASSETS</b>					
20-36002	SALE OF ASSETS	304,781.00	.00	.00	225,000.00
<b>INTEREST EARNED</b>					
20-36100	INTEREST EARNED	406.48	.00	453.50	2.00
<b>TRANSFER FROM OTHER FUNDS</b>					
20-39100	TRANSFER FROM OTHER FUNDS	.00	.00	.00	.00

Account Number	Account Title	2018-18 Prior year Actual	2019-19 Current year Budget	01/19-12/20 Cur YTD Actual	2020-20 Future year Budget
<b>LOAN/GRANT PROCEEDS</b>					
20-39101	LOAN/GRANT PROCEEDS	60,000.00	.00	.00	.00
<b>TRANSFER FROM CAPITAL FUNDS</b>					
20-39102	TRANSFER FROM CAPITAL FUNDS	.00	.00	.00	130,000.00
<b>APPROPRIATED FUND BALANCE</b>					
20-39999	APPROPRIATED FUND BALANCE	.00	.00	.00	277,959.00
<b>PROFESSIONAL SERVICES</b>					
20-410-13	FINANCIAL AUDIT	3,094.00	3,000.00	.00	3,200.00
20-410-30	LEGAL SERVICE	.00	100,000.00	57,270.33	125,000.00
20-410-31	WATER RIGHTS EXPENSES	.00	.00	.00	.00
20-410-32	PROFESSIONAL SERVICES	14,888.11	135,000.00	120,692.43	150,000.00
20-410-33	POSTAGE	2,190.66	1,500.00	1,156.22	1,800.00
20-410-34	WATER DEPOSIT REFUND	.00	1,000.00	1,960.12	1,000.00
20-410-40	TRAVEL, MEETINGS, & TRAINING	1,577.25	6,500.00	2,272.20	4,000.00
Total PROFESSIONAL SERVICES:		21,750.02	247,000.00	183,351.30	285,000.00
<b>WATER ADMINISTRATION</b>					
20-411-11	SALARY-TOWN CLERK	13,500.00	.00	.00	.00
20-411-12	EMPLOYEE SALARY-ADMINISTRATIO	33,774.96	69,919.00	57,380.74	72,017.00
20-411-13	SALARY-PART TIME CLERK	7,769.56	.00	.00	.00
20-411-20	EMPLOYEE BENEFITS	10,864.08	13,770.00	13,993.04	15,500.00
20-411-22	FICA & MEDICARE	4,210.92	4,900.00	4,389.84	5,292.00
20-411-23	457 RETIREMENT	1,418.40	1,548.00	1,666.92	1,671.00
20-411-29	LIFE INSURANCE	.00	.00	.00	.00
20-411-61	CAPITAL LEASE	.00	.00	.00	.00
Total WATER ADMINISTRATION:		71,537.92	90,137.00	77,430.54	94,480.00
<b>PUBLIC WORKS ADMINISTRATION</b>					
20-430-11	SALARY-PW MAINTENANCE	10,625.04	50,522.00	34,692.40	63,150.00
20-430-12	SALARY-PW MAINTENANCE	10,500.00	.00	.00	.00
20-430-13	SALARY-PW MAINTENANCE	13,639.04	.00	.00	.00
20-430-14	SALARY-PW MAINTENANCE	11,259.26	.00	.00	.00
20-430-15	EMPL SALARY-PW P/T SEASONAL	12,429.07	9,000.00	761.16	6,060.00
20-430-20	EMPLOYEE BENEFITS	15,797.30	13,219.00	9,242.03	12,000.00
20-430-22	FICA & MEDICARE	4,341.94	4,300.00	2,698.03	4,200.00
20-430-23	457 RETIREMENT	1,214.60	1,300.00	1,009.56	1,200.00
20-430-25	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00
20-430-26	WORKERS' COMPENSATION	1,730.60	3,050.00	2,371.72	2,900.00
20-430-29	LIFE INSURANCE	.00	.00	.00	.00
Total PUBLIC WORKS ADMINISTRATION:		81,536.85	81,391.00	50,774.90	89,510.00
<b>SUPPLIES</b>					
20-431-22	EQUIPMENT REPAIRS AND MAINT	15,076.13	10,000.00	3,887.73	10,000.00
20-431-50	DEPRECIATION	.00	.00	.00	.00
20-431-62	FUEL	6,949.39	5,000.00	4,365.26	5,800.00
20-431-74	EQUIPMENT	4,261.38	12,000.00	384.99	8,000.00
20-431-75	VEHICLE REPAIR	3,507.83	10,000.00	3,883.56	7,500.00
Total SUPPLIES:		359.53	37,000.00	12,521.54	31,300.00
<b>OPERATIONS</b>					
20-432-00	LINE MAINTENANCE	14,601.23	5,000.00	1,361.85	5,000.00
20-432-10	CAPITAL LEASE	.00	.00	.00	.00



Account Number	Account Title	2018-18 Prior year Actual	2019-19 Current year Budget	01/19-12/20 Cur YTD Actual	2020-20 Future year Budget
20-432-30	CONTRACT OPERATOR	5,200.00	6,500.00	3,600.00	6,800.00
20-432-41	UTILITIES	71,714.06	55,000.00	56,319.48	58,000.00
20-432-52	INSURANCE AND BONDS	10,143.94	12,230.00	5,353.01	13,208.40
20-432-54	WATER MAIN INSTALLATION EXP	.00	7,500.00	7.00	7,500.00
20-432-55	METER INSTALL EXPENSE	.00	15,000.00	33,508.14	20,000.00
20-432-56	MAINTENANCE (PLANT)	9,456.38	8,000.00	5,068.93	8,500.00
20-432-57	TREATMENT/OPERATING SUPPLIES	33,383.51	30,000.00	19,970.68	25,000.00
20-432-61	OFFICE SUPPLIES	3,379.45	4,000.00	2,031.84	2,500.00
20-432-73	CAPITAL OUTLAY	.00	8,159,000.00	250,000.00	610,000.00
20-432-75	EQUIPMENT REPAIR & MAINTENANC	16,642.67	.00	.00	.00
20-432-80	NSF CHECKS	.00	.00	.00	.00
20-432-85	WATER LEASES	60,000.00	60,000.00	60,000.00	60,000.00
20-432-86	DEPRECIATION	151,283.41	.00	.00	.00
20-432-87	EQUIPMENT	.00	27,000.00	8,442.42	20,000.00
20-432-90	CAPITAL IMPROVEMENT PROJECT	.00	.00	.00	.00
20-432-99	OTHER MISCELLANEOUS EXPENSE	2,149.71	2,500.00	6,612.24	2,500.00
Total OPERATIONS:		377,954.36	8,391,730.00	452,275.59	839,008.40
<b>DEBT SERVICE</b>					
20-471-09	LOAN PMT-CWCB	28,906.20	85,000.00	.00	45,000.00
20-471-10	DEBT PYMT DIV LOCAL AFFAIRS	.00	.00	.00	.00
20-471-11	LOAN PAYMENT-USDA	78,534.23	147,000.00	83,759.00	147,000.00
20-471-12	LEASE/PURCHASE PAYMTS-KAMMER	17,468.89	42,162.00	42,125.04	42,162.00
20-471-13	TRANSFER TO WATER RESERVE ACC	.00	26,000.00	.00	26,000.00
20-471-14	LOAN PYMT BANK OF THE WEST	100,070.44	33,000.00	81,147.02	172,000.00
20-471-15	LOAN PYMT HIGH PLAINS BANK	4,787.17	.00	83,194.67	.00
20-471-16	TRANSFER TO CAPITAL ACCT-LINES	.00	.00	.00	.00
20-471-17	COPIER LEASE-INTEREST	.00	.00	.00	.00
20-471-50	LOAN ISSUANCE COSTS	.00	.00	.00	.00
Total DEBT SERVICE:		229,766.93	333,162.00	290,225.73	432,162.00
WATER ENTERPRISE Revenue Total:		1,631,256.05	9,208,500.00	1,489,036.28	1,771,461.00
WATER ENTERPRISE Expenditure Total:		782,186.55	9,180,420.00	1,066,579.60	1,771,460.40
Net Total WATER ENTERPRISE:		849,069.50	28,080.00	422,456.68	0.60

Account Number	Account Title	2018-18 Prior year Actual	2019-19 Current year Budget	01/19-12/20 Cur YTD Actual	2020-20 Future year Budget
<b>SEWER ENTERPRISE</b>					
<b>SEWER FUND RESERVE</b>					
30-30000	SEWER FUND RESERVE	.00	.00	.00	.00
<b>SEWER FUND RESERVE TRANSFER</b>					
30-30001	SEWER FUND RESERVE TRANSFER	.00	.00	.00	.00
<b>SEWER PROJECT RESERVES</b>					
30-30002	SEWER PROJECT RESERVES	.00	.00	.00	.00
<b>SEWER PROJECT RESERVE TRANSFER</b>					
30-30003	SEWER PROJECT RESERVE TRANSF	.00	.00	.00	.00
<b>CDPHE GRANT</b>					
30-33410	CDPHE GRANT	.00	.00	.00	.00
<b>DOLA GRANT</b>					
30-33420	DOLA GRANT	.00	.00	.00	.00
<b>DOLA LOAN</b>					
30-33430	DOLA LOAN	.00	.00	.00	.00
<b>WPCRF DESIGN GRANT</b>					
30-33440	WPCRF DESIGN GRANT	.00	.00	.00	.00
<b>CWRPDA GRANT</b>					
30-33450	CWRPDA GRANT	.00	.00	.00	.00
<b>SEWER SALES</b>					
30-34000	SEWER SALES	155,681.70	225,000.00	157,764.18	225,000.00
<b>CUSTOMER DEPOSITS</b>					
30-34001	CUSTOMER DEPOSITS	.00	5,000.00	33,822.00	2,000.00
<b>TAP FEES</b>					
30-34440	TAP FEES	354,000.00	288,000.00	444,000.00	240,000.00
<b>MISCELLANEOUS SEWER INCOME</b>					
30-34450	MISCELLANEOUS SEWER INCOME	6,362.82	.00	.00	.00
<b>INTEREST EARNED</b>					
30-36100	INTEREST EARNED	222.79	.00	150.56	.00
<b>BOTW INTEREST PAYMENTS</b>					
30-37100	BOTW INTEREST PAYMENTS	.00	.00	.00	.00
<b>TRANSFER FROM OTHER FUNDS</b>					
30-39100	TRANSFER FROM OTHER FUNDS	.00	.00	.00	.00
<b>TRANSFER FROM STCI FUND</b>					
30-39140	TRANSFER FROM STCI FUND	.00	.00	.00	.00
<b>APPROPRIATED FUND BALANCE</b>					
30-39999	APPROPRIATED FUND BALANCE	.00	.00	.00	187,106.00
<b>PROFESSIONAL SERVICES</b>					
30-410-13	FINANCIAL AUDIT	3,003.00	2,400.00	.00	2,600.00
30-410-30	LEGAL SERVICE	.00	6,500.00	.00	6,500.00
30-410-32	PROFESSIONAL SERVICES	53,220.75	7,500.00	24,644.16	15,000.00
30-410-33	POSTAGE	2,966.07	2,000.00	1,185.18	2,200.00
30-410-34	SEWER DEPOSIT REFUND	.00	500.00	522.01	500.00
30-410-40	TRAINING	999.25	6,500.00	2,081.61	3,000.00
<b>Total PROFESSIONAL SERVICES:</b>		<b>60,189.07</b>	<b>25,400.00</b>	<b>28,432.96</b>	<b>29,800.00</b>
<b>SEWER ADMINISTRATION</b>					
30-411-11	SALARY-TOWN CLERK	13,500.00	.00	.00	.00
30-411-12	SALARY-ADMINISTRATOR	33,774.96	69,950.00	57,380.74	.00
30-411-13	SALARY-PART TIME OFFICE	7,769.56	.00	.00	.00
30-411-14	EMPL SALARY'S-ADMINISTRATION	.00	.00	.00	72,049.00
30-411-20	EMPLOYEE BENEFITS	10,864.08	13,613.00	13,991.13	15,500.00
30-411-22	FICA & MEDICARE	4,210.67	5,806.00	4,388.98	6,270.48
30-411-23	457 RETIREMENT	1,417.92	2,431.00	1,667.10	2,625.48

Account Number	Account Title	2018-18 Prior year Actual	2019-19 Current year Budget	01/19-12/20 Cur YTD Actual	2020-20 Future year Budget
30-411-29	LIFE INSURANCE	.00	.00	.00	.00
30-411-61	CAPITAL LEASE	.00	.00	.00	.00
Total SEWER ADMINISTRATION:		71,537.19	91,800.00	77,427.95	96,444.96
PUBLIC WORKS ADMINISTRATION					
30-430-11	SALARY-PW MAINTENANCE	16,999.92	.00	.00	.00
30-430-12	SALARY-PW MAINTENANCE	10,500.00	57,087.00	40,483.56	63,150.00
30-430-13	EMPL SALARY-PW P/T SEASONAL	10,684.69	9,000.00	2,105.94	8,460.00
30-430-14	SALARY-PW MAINTENANCE	11,259.26	.00	.00	.00
30-430-20	EMPLOYEE BENEFITS	12,236.94	13,219.00	10,647.50	14,276.00
30-430-22	FICA & MEDICARE	3,820.35	4,600.00	3,244.03	4,968.00
30-430-23	457 RETIREMENT	1,405.15	1,532.00	1,189.97	1,666.00
30-430-26	WORKERS' COMPENSATION	1,730.60	7,150.00	2,371.69	7,722.00
30-430-29	LIFE INSURANCE	.00	.00	.00	.00
30-430-30	CONTRACT LABOR/CERTIFIED OPER	.00	.00	.00	.00
30-430-50	DEPRECIATION	.00	.00	.00	.00
Total PUBLIC WORKS ADMINISTRATION:		68,636.91	92,588.00	60,042.69	100,242.00
WWTP					
30-431-22	EQUIPMENT & REPAIRS	.00	40,000.00	548.44	10,000.00
30-431-50	WWTP CONSTRUCTION	.00	.00	.00	.00
30-431-51	WWTP ENGINEERING & CONTINGEN	.00	.00	.00	.00
30-431-62	FUEL	5,607.59	3,200.00	4,377.82	3,500.00
30-431-75	VEHICLE REPAIRS	5,255.76	15,000.00	4,910.35	12,500.00
Total WWTP:		10,863.35	58,200.00	9,836.61	26,000.00
OPERATIONS					
30-432-00	LINE MAINTENANCE	30.00	4,500.00	.00	1,000.00
30-432-23	457 RETIREMENT	.00	.00	.00	.00
30-432-25	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00
30-432-30	CONTRACT OPERATOR	6,200.00	7,500.00	3,600.00	7,800.00
30-432-41	UTILITIES	24,049.34	25,000.00	21,659.21	26,500.00
30-432-50	PERMIT FEES	.00	1,500.00	.00	1,650.00
30-432-52	INSURANCE AND BONDS	10,043.94	11,730.00	5,352.95	12,668.40
30-432-53	SEWER CLEANING	.00	15,000.00	.00	15,000.00
30-432-54	INSTALLATION OF LINE EXPENSE	306.97	10,000.00	.00	.00
30-432-56	GENERAL MAINT OF PLANT	4,195.94	5,000.00	2,607.58	5,500.00
30-432-60	TREATMENT/PLANT	16,874.07	12,000.00	15,381.62	12,000.00
30-432-61	OFFICE SUPPLIES	2,970.28	6,000.00	1,772.88	3,500.00
30-432-74	CAPITAL LEASE	.00	.00	.00	.00
30-432-75	CAPITAL OUTLAY - LINES	.00	100,000.00	.00	165,000.00
30-432-80	NSF CHECKS	.00	.00	.00	.00
30-432-86	DEPRECIATION	47,544.86	.00	.00	.00
30-432-87	EQUIPMENT	2,069.19	.00	.00	.00
30-432-99	OTHER MISCELLANEOUS EXPENSE	.00	1,000.00	.00	1,000.00
Total OPERATIONS:		114,284.59	199,230.00	50,374.24	251,618.40
DEBT SERVICE					
30-471-10	DOLA LOAN PAYMENT	.00	.00	.00	.00
30-471-11	BOTW INTEREST PAYMENTS	.00	.00	.00	.00
30-471-12	LOAN PAYMENT-SRF	.00	.00	.00	.00
30-471-13	LOAN PMT-BANK OF THE WEST	58,193.74	33,500.00	47,189.27	150,000.00

Account Number	Account Title	2018-18 Prior year Actual	2019-19 Current year Budget	01/19-12/20 Cur YTD Actual	2020-20 Future year Budget
30-471-14	LOAN PAYMENT-USDA	.00	.00	.00	.00
30-471-50	LOAN ISSUANCE COSTS	.00	.00	.00	.00
Total DEBT SERVICE:		58,193.74	33,500.00	47,189.27	150,000.00
SEWER ENTERPRISE Revenue Total:		516,267.31	518,000.00	635,736.74	654,106.00
SEWER ENTERPRISE Expenditure Total:		383,704.85	500,718.00	273,303.72	654,105.36
Net Total SEWER ENTERPRISE:		132,562.46	17,282.00	362,433.02	0.64

Account Number	Account Title	2018-18 Prior year Actual	2019-19 Current year Budget	01/19-12/20 Cur YTD Actual	2020-20 Future year Budget
<b>SALES TAX CAPITAL IMPROVEMENT</b>					
<b>SALES TAX FUND RESERVE TRANSFR</b>					
40-30001	SALES TAX FUND RESERVE TRANSF	.00	.00	.00	.00
<b>SALES TAX FUND APPROPRIATIONS</b>					
40-30002	SALES TAX FUND APPROPRIATIONS	.00	.00	.00	.00
<b>SALES TAX FUND TRANSFER</b>					
40-30003	SALES TAX FUND TRANSFER	.00	.00	.00	.00
<b>SALES TAX FUND APPROPRIATIONS</b>					
40-30099	SALES TAX FUND APPROPRIATIONS	.00	100,000.00	.00	.00
<b>1% TOWN SALES TAX</b>					
40-31300	1% TOWN SALES TAX	125,869.31	125,000.00	126,854.36	130,000.00
<b>GRANT REVENUE</b>					
40-33430	GRANT REVENUE	.00	.00	.00	.00
<b>DONATIONS</b>					
40-33510	DONATIONS	.00	.00	.00	.00
<b>INTEREST EARNED</b>					
40-36100	INTEREST EARNED	12.61	.00	17.72	.00
<b>FARM RENT</b>					
40-36310	FARM RENT	.00	.00	.00	.00
<b>FARM HOUSE RENT</b>					
40-36320	FARM HOUSE RENT	.00	.00	.00	.00
<b>MISCELLANEOUS INCOME - ST</b>					
40-39000	MISCELLANEOUS INCOME - ST	.00	.00	.00	.00
<b>INSTALLMENT NOTE PROCEEDS</b>					
40-39001	INSTALLMENT NOTE PROCEEDS	.00	.00	.00	.00
<b>SALE OF FIXED ASSETS</b>					
40-39210	SALE OF FIXED ASSETS	.00	.00	.00	.00
<b>Department: 419</b>					
40-419-61	LEASES	.00	.00	.00	.00
Total Department: 419:		.00	.00	.00	.00
<b>CAPITAL PROJECTS</b>					
40-430-00	CAPITAL PROJECTS	5,733.75	200,000.00	146,373.19	130,000.00
40-430-20	CAPITAL OUTLAY--WATER	.00	.00	.00	.00
40-430-30	CAPITAL PROJECTS--SEWER	.00	.00	.00	.00
40-430-43	ROAD CONSTRUCTION	11,317.27	25,000.00	.00	.00
40-430-52	REPAIRS and MAINTENANCE	.00	.00	.00	.00
40-430-75	INSURANCE	.00	.00	.00	.00
40-430-85	CAPITAL OUTLAY	.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:		17,051.02	225,000.00	146,373.19	130,000.00
<b>TRANSFERS</b>					
40-499-00	TRANSFER TO OTHER FUNDS	.00	.00	.00	.00
Total TRANSFERS:		.00	.00	.00	.00
<b>SALES TAX CAPITAL IMPROVEMENT Revenue Total:</b>					
		125,881.92	225,000.00	126,872.08	130,000.00
<b>SALES TAX CAPITAL IMPROVEMENT Expenditure Total:</b>					
		17,051.02	225,000.00	146,373.19	130,000.00



		2018-18	2019-19	01/19-12/20	2020-20
Account Number	Account Title	Prior year Actual	Current year Budget	Cur YTD Actual	Future year Budget
	Net Total SALES TAX CAPITAL IMPROVEMENT:	108,830.90	.00	19,501.11-	.00

Account Number	Account Title	2018-18 Prior year Actual	2019-19 Current year Budget	01/19-12/20 Cur YTD Actual	2020-20 Future year Budget
<b>CONSERVATION TRUST</b>					
<b>CONSERVATION TRUST FUND RESERV</b>					
50-30000	CONSERVATION TRUST FUND RESER	.00	.00	.00	.00
<b>CONSERVATION TRUST FUND TRANS</b>					
50-30001	CONSERVATION TRUST FUND TRANS	.00	.00	.00	.00
<b>CONSVTN TRST FND RSRV TRNSFER</b>					
50-30002	CONSVTN TRST FND RSRV TRNSFER	.00	.00	.00	.00
<b>CT - ST PROCEEDS (LOTTERY)</b>					
50-33501	CT - ST PROCEEDS (LOTTERY)	8,991.31	9,800.00	3,111.18	9,800.00
<b>GOCO GRANT</b>					
50-34430	GOCO GRANT	.00	.00	.00	.00
<b>INTEREST EARNED</b>					
50-36100	INTEREST EARNED	27.52	.00	29.06	.00
<b>BALLFIELD RENT</b>					
50-36310	BALLFIELD RENT	.00	.00	.00	.00
<b>MISCELLANEOUS INCOME - CT</b>					
50-39000	MISCELLANEOUS INCOME - CT	.00	.00	.00	.00
<b>CAPITAL PROJECTS APPROPRIATION</b>					
50-39001	CAPITAL PROJECTS APPROPRIATION	.00	.00	.00	.00
<b>APPROPRIATED FUND BALANCE</b>					
50-39099	APPROPRIATED FUND BALANCE	.00	.00	.00	.00
<b>CAPITAL PROJECT APPROPRIATIONS</b>					
50-39901	CAPITAL PROJECT APPROPRIATIONS	.00	.00	.00	.00
<b>ADMINISTRATION</b>					
50-411-11	GROUNDSKEEPER SALARY	7,419.00	8,000.00	10,156.35	8,000.00
50-411-20	EMPLOYEE BENEFITS	.00	.00	.00	.00
50-411-22	FICA	1,030.56	450.00	614.95	450.00
50-411-23	457 RETIREMENT	.00	.00	.00	.00
50-411-25	UNEMPLOYMENT	.00	.00	.00	.00
50-411-26	WORKERS' COMPENSATION	.00	.00	.00	.00
50-411-39	SERVICE CHARGES & FEES	.00	.00	.00	.00
50-411-61	CAPITAL LEASE	.00	.00	.00	.00
Total ADMINISTRATION:		8,449.56	8,450.00	10,771.30	8,450.00
<b>PARK OPERATIONS</b>					
50-452-43	REPAIRS AND MAINTENANCE - CT	.00	.00	.00	.00
50-452-60	REPAIRS AND MAINTENANCE	897.20	1,350.00	.00	1,350.00
50-452-73	UTILITIES	.00	.00	.00	.00
Total PARK OPERATIONS:		897.20	1,350.00	.00	1,350.00
<b>CAPITAL OUTLAY</b>					
50-499-00	CAPITAL OUTLAY	.00	.00	.00	.00
Total CAPITAL OUTLAY:		.00	.00	.00	.00
CONSERVATION TRUST Revenue Total:		9,018.83	9,800.00	3,140.24	9,800.00
CONSERVATION TRUST Expenditure Total:		9,346.76	9,800.00	10,771.30	9,800.00
Net Total CONSERVATION TRUST:		327.93-	.00	7,631.06-	.00
Net Grand Totals:		1,224,972.53	45,384.17	1,008,464.93	1,887.59

Account Number	Account Title	2018-18	2019-19	01/19-12/20	2020-20
		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. 19-2019

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 2020 BUDGET YEAR

WHEREAS, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law on December 11, 2019; 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, 2020:

Total General Fund:	\$ 937,664.67
Total Water Fund:	\$1,771,461.00
Total Sewer Fund:	\$ 654,106.00
Total Sales Tax Capital Improvement:	\$ 130,000.00
Total Conservation Trust:	\$ 9,800.00
Total Revenues	\$3,503,031.67

INTRODUCED, ADOPTED, AND RESOLVED THIS 11<sup>th</sup> DAY OF DECEMBER, 2019.

TOWN OF WIGGINS, COLORADO

Margarito "Mac" Leon, Jr., Mayor

ATTEST:

Patricia Lentell, Town Clerk



**RESOLUTION NO. 20-2019**

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE TAXABLE YEAR 2019 TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE TOWN OF WIGGINS, COLORADO FOR THE 2020 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 11, 2019; and

**WHEREAS**, the amount of money necessary to balance the budget for general operating expenses is \$359,885.67; and

**WHEREAS**, the 2019 taxable year valuation for assessment for the Town of Wiggins as certified by the County Assessor is:

\$11,172,410.00

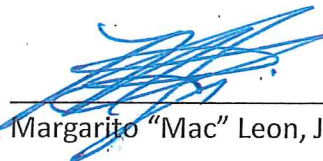
**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF WIGGINS, COLORADO:**

**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 2019.

**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 11<sup>th</sup> DAY OF DECEMBER 2019.**

TOWN OF WIGGINS, COLORADO



Margarito "Mac" Leon, Jr., Mayor

ATTEST:

  
Patricia Lentell, Town Clerk



**RESOLUTION NO. 21-2019**

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

**WHEREAS**, the Town of Wiggins Board of Trustees has adopted the 2020 budget; and

**WHEREAS**, the Town of Wiggins has accumulated fund balances from years prior to and including 2019.

**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 2020 fiscal year spending, within the meaning of Article X, Section 20(2)(e) of the Colorado Constitution.

**INTRODUCED, ADOPTED AND RESOLVED THIS 11<sup>th</sup> DAY OF DECEMBER, 2019.**

TOWN OF WIGGINS, COLORADO

  
Margarito "Mac" Leon, Mayor

ATTEST:

  
Patricia Lentell, Town Clerk



RESOLUTION NO. 22-2019

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 11, 2019 and the Certification of the Mill Levy will be submitted to the Morgan County Commissioners on or before December 15, 2019; 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 2020 budget and budget appropriations, and certifying its mill levy.

INTRODUCED, ADOPTED AND RESOLVED THIS 11<sup>th</sup> DAY OF DECEMBER, 2019.

TOWN OF WIGGINS, COLORADO

  
Margarito "Mac" 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 2019  
in Morgan County On 11/21/2019 Are:

Previous Year's Net Total Assessed Valuation:	\$7,701,190
Current Year's Gross Total Assessed Valuation:	\$11,172,410
(-) Less TIF district increment, if any:	\$0
Current Year's Net Total Assessed Valuation:	\$11,172,410
New Construction*:	\$1,398,260
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.):	\$271.87

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 (DLG 52 & 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 2019  
in Morgan County On 11/21/2019 Are:

Current Year's Total Actual Value of All Real Property*:	\$98,933,270
ADDITIONS TO TAXABLE REAL PROPERTY: Construction of taxable real property improvements**:	\$18,818,520
ANNEXATIONS/INCLUSIONS:	\$0
Increased Mining Production***:	\$0
Previously exempt property:	\$0
Oil or Gas production from a new well:	\$0
Taxable real property omitted from the previous year's tax warrant. (Only the most current year value can be reported):	\$0
DELETIONS FROM TAXABLE REAL PROPERTY IMPROVEMENTS: 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, 2019

### 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 \$11,172,410 for the taxable year 2019 as determined and fixed by the Board of Trustees on December 11, 2019 is:

	<u>LEVY</u>	<u>REVENUE</u>
General Operating Expenses:	32.212 mills	\$359,885.67

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 11<sup>th</sup> day of December, 2019.

  
Patricia Lentell, Town Clerk

(SEAL)



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?

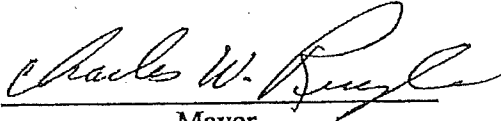
FOR	People's Ordinance No. <u>2</u> - 96	
AGAINST	People's Ordinance No. <u>2</u> - 96	

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.

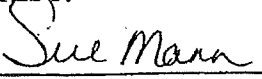
5. This **RESOLUTION** shall be and become effective immediately upon its adoption and approval.

**RESOLUTION PASSED, APPROVED AND ADOPTED** this 14<sup>th</sup> day of February, 1996, upon a roll call vote of 5-0 .. 2 absent

(SEAL)

  
Mayor  
Town of Wiggins

ATTEST:

  
Town Clerk