

TOWN OF WIGGINS COLORADO

2021 Budget



As Adopted by the Board of Trustees

December 9, 2020



2021 Budget Message from the Wiggins Town Manager

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

I respectfully submit the 2021 Budget. 2020 has been a unique year, creating both challenges and opportunity due to the Covid-19 pandemic. The new year brings renewed hope that things will return to somewhat normal, however there remains some uncertainty. The 2021 budget continues the Town's need to budget conservatively. The 2021 budget moves toward funding on-going expenses with on-going revenues, using one-time expenses for one-time projects.

The Board of Trustees and staff have extensively reviewed the needs for the Town moving forward into the 2021 budget year. Collectively, the board and staff examined areas of accomplishment, areas in need of additional funding and priorities. Funds were allocated appropriately to meet those demands. This in-depth examination resulted in the attached 2021 Budget that will be the guiding document for town staff as we move forward into the next year.

Looking forward, the 2021 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 2021 will continue to be a year of moderate growth and will provide an opportunity to meet additional capital project needs for the Town. The 2021 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 2021 Budget:

- Staff and the Board of Trustees have spent many long hours examining opportunities to grow and improve the Town's infrastructure. The 2021 Budget has a strong emphasis on long term capital improvement projects and financial planning to replace aging and undersized water lines, aging sewer lines and WWTP, storm drainage and street improvements throughout Town. The Town has budgeted the repair and/or replacement of water and sewer facilities that require attention in the near term. Staff will continue work on the WWTP to meet requirements of the Colorado Department of Public Health and Environment (CDPHE) and water system improvements including, the 500,000-gallon water tower and firming our water supplies.
- The 2021 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 and Christmas Programs. The budget also allocates funds to focus on economic development and commercial opportunities.
- The 2021 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 2021 Budget also provides training for the Board of Trustees.
- The 2021 Budget includes funds to provide information to the public that reflects the administration's goal to be transparent, inclusive, user friendly, and easier to access. The Town will seek to leverage Town funds with grants for these and other efforts as appropriate.
- The 2021 Budget includes funds within department to provide staff with resources to efficiently perform their work and to have the proper backup/redundant equipment to avoid system disruptions.

The Town of Wiggins has endless opportunities and real challenges in the upcoming years. The 2021 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 responsible, transparent, and effective governance.

Tom Acre
Town Manager

Town of Wiggins
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WIGGINS
STRUCTURE AND BUDGETARY ORGANIZATION

Organization

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

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

BUDGETARY STRUCTURE

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

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

General Fund

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

Capital Sales Tax Fund

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

Conservation Trust Fund

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

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

Water Enterprise Fund

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

Sewer Enterprise Fund

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

BUDGET PROCESS LEGAL REQUIREMENTS

I. SUBMISSION OF THE BUDGET

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

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

The governing body must publish "Notice of Budget" upon receiving the proposed budget (C.R.S. 29-1106(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 2021 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

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

Town of Wiggins

Accounting Overview

Budgetary Accounting Basis

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

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

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

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

Amendments to the Budget Process

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

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

Pooled Cash

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

Capital Assets

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

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

Acquisitions of capital assets are recorded as capital outlay expenditures within the governmental funds. Capital assets used by proprietary funds are capitalized in the appropriate proprietary fund. Depreciation is charged as an expense against their operations and accumulated depreciation is reported on proprietary fund balance sheets.

Revenues — Exchange Transactions

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

Expenses/Expenditures

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

Property Taxes

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

Fund Equity

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

Fund Balance

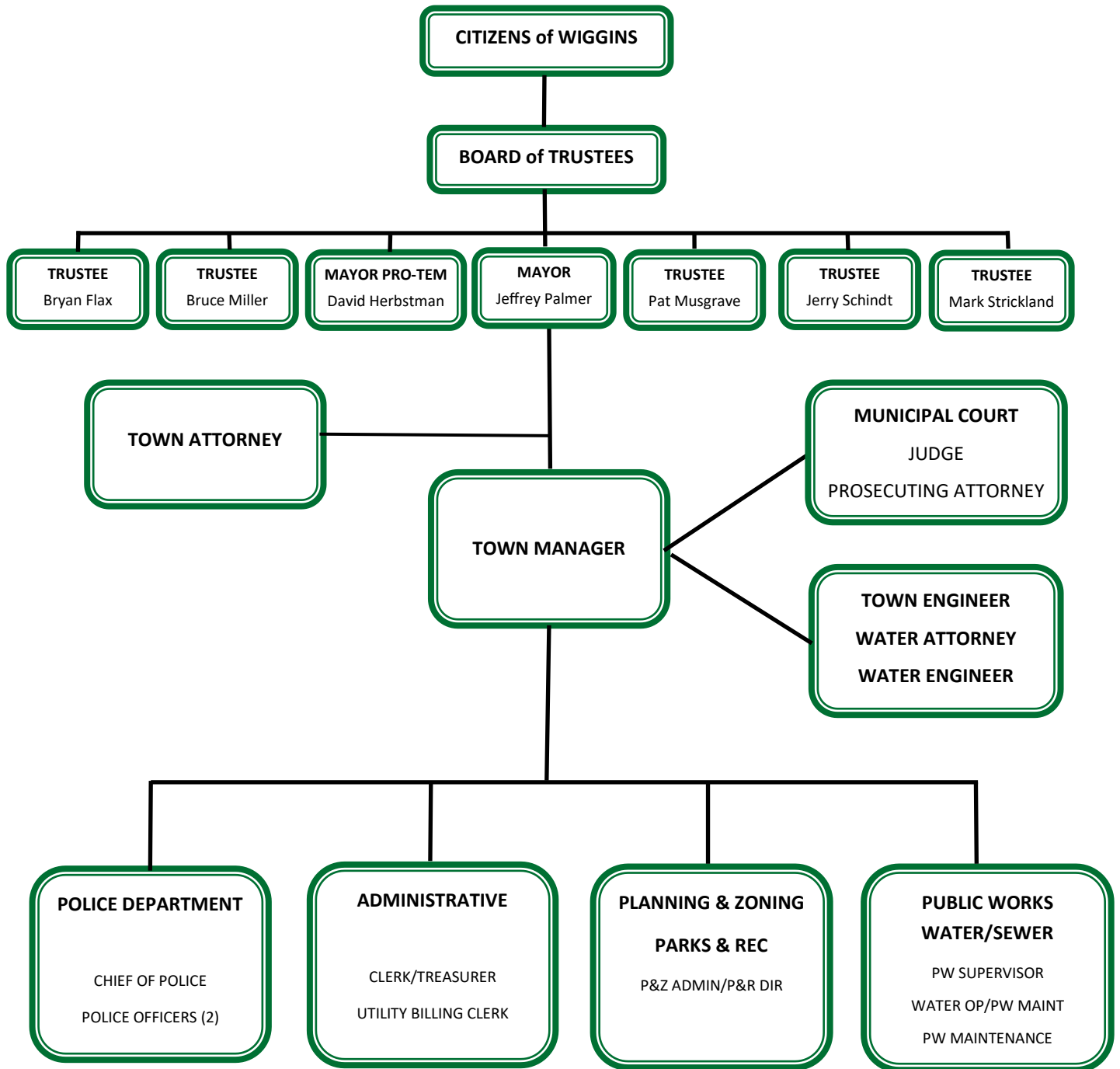
Generally, fund balance represents the difference between the current assets and current liabilities. The Town reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore are not available for appropriation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

Net Position

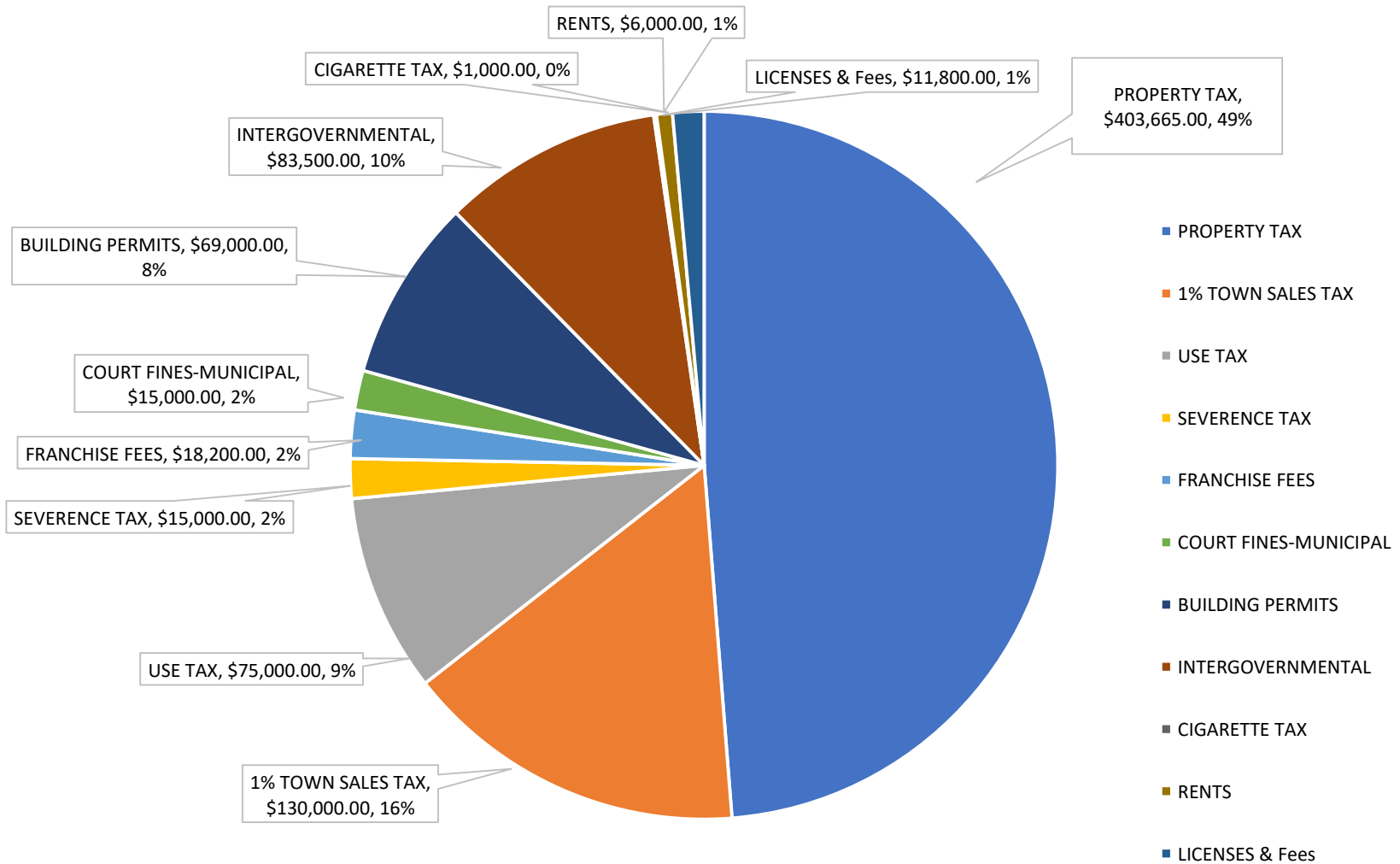
Net Position represents assets plus deferred outflows less liabilities less deferred inflows. Net position invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any borrowing used for the acquisition, construction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

TOWN OF WIGGINS

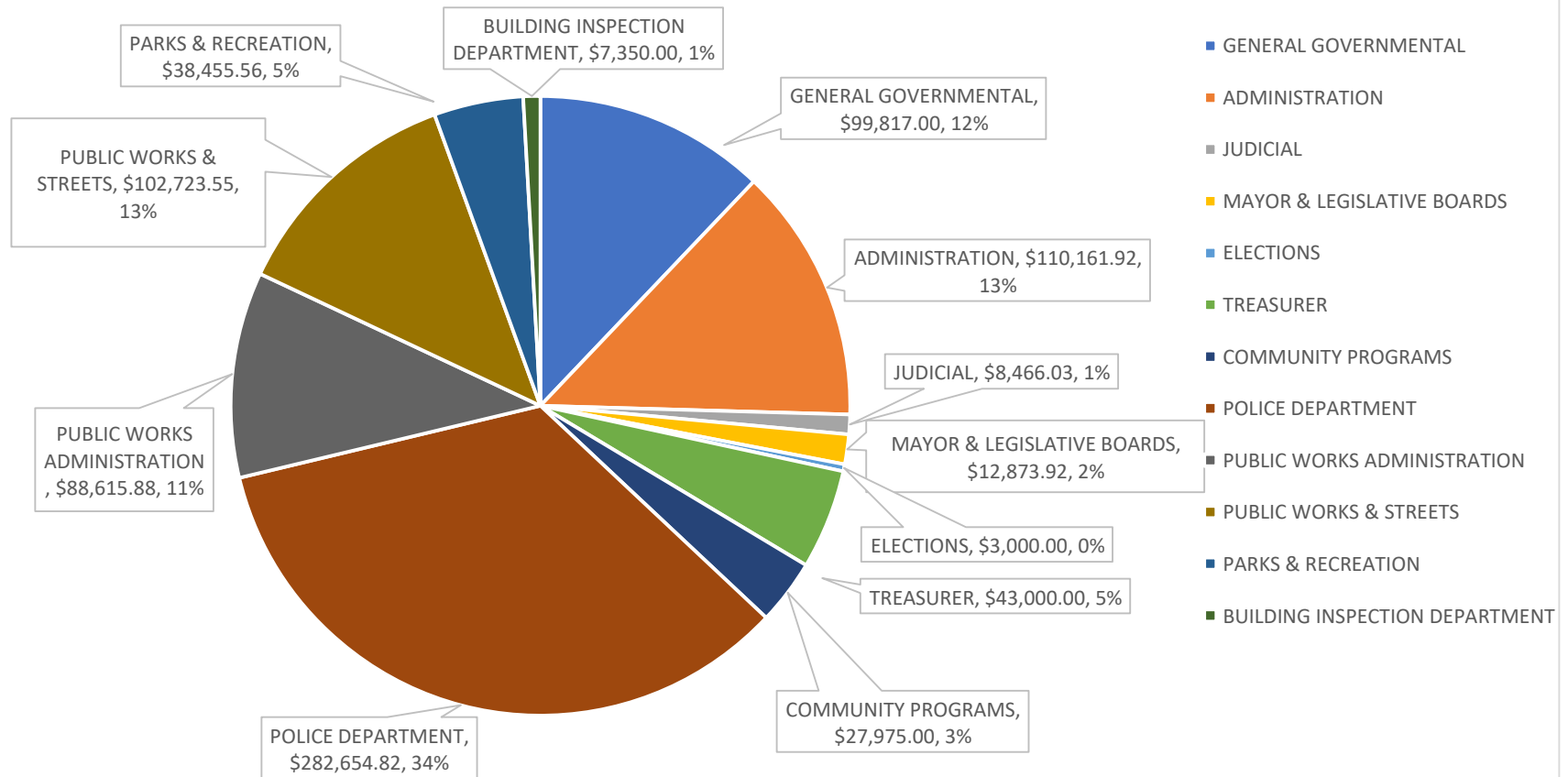
ORGANIZATION CHART



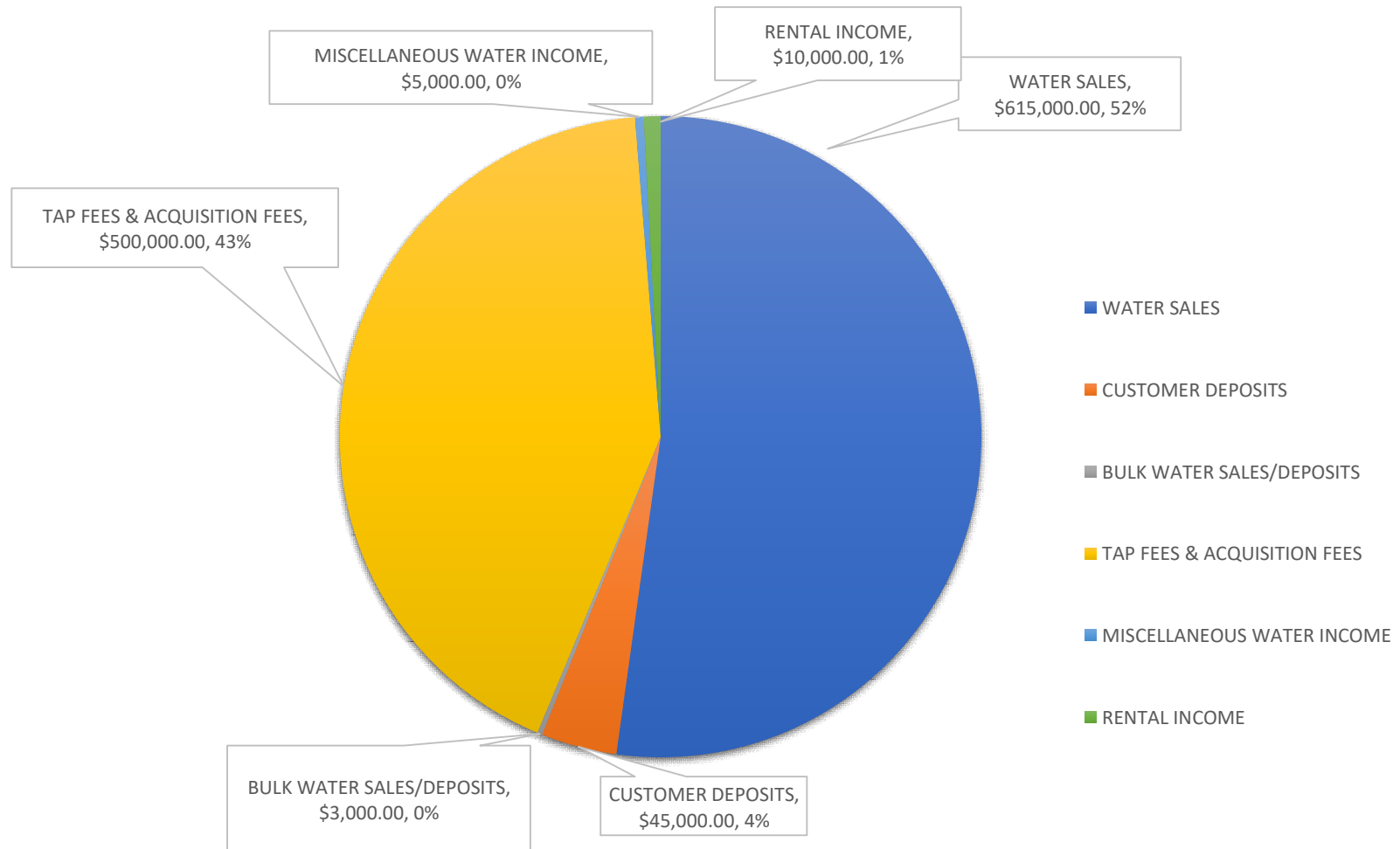
2021 BUDGET GENERAL FUND REVENUE



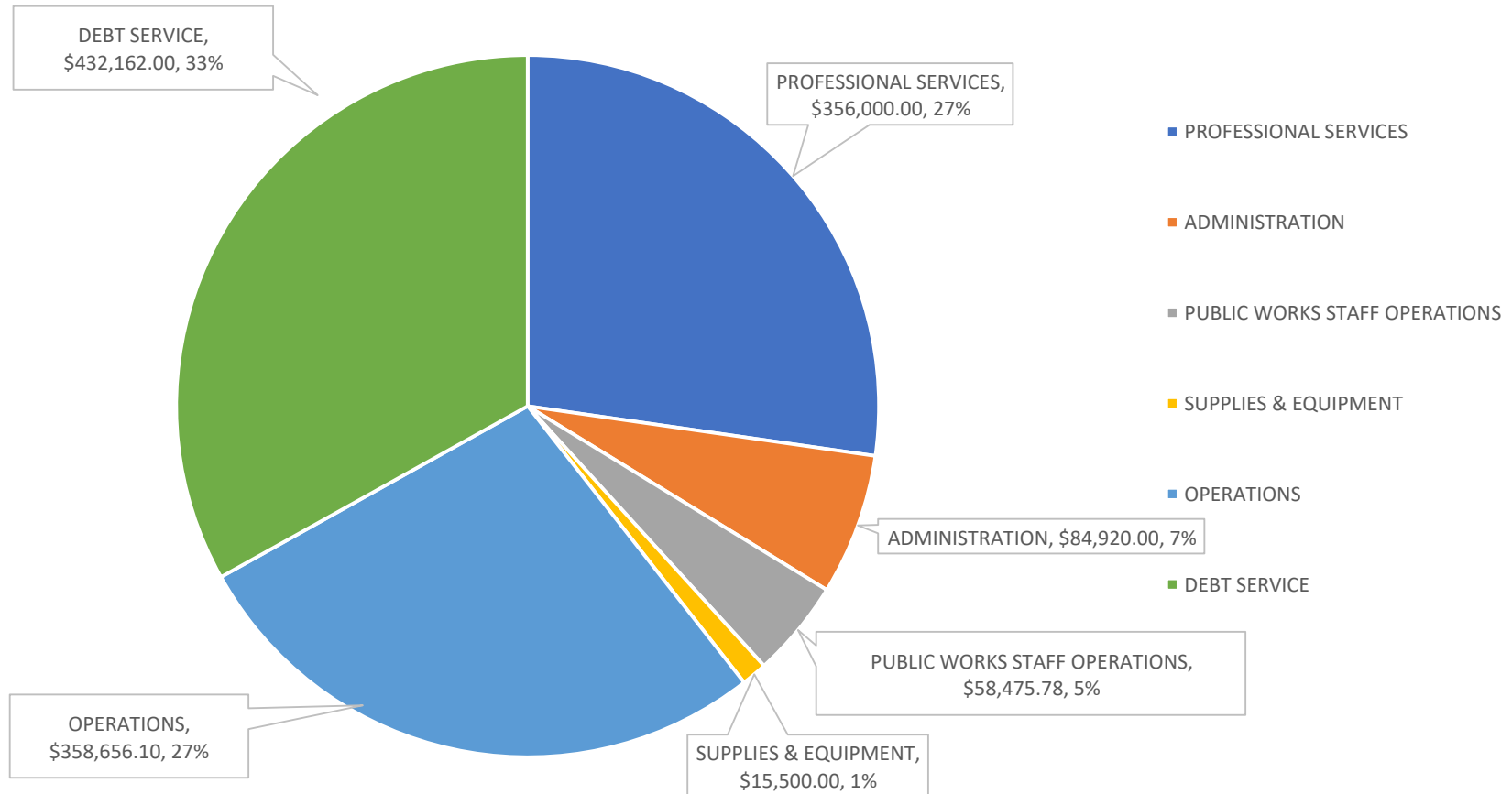
2021 BUDGET GENERAL FUND EXPENDITURES



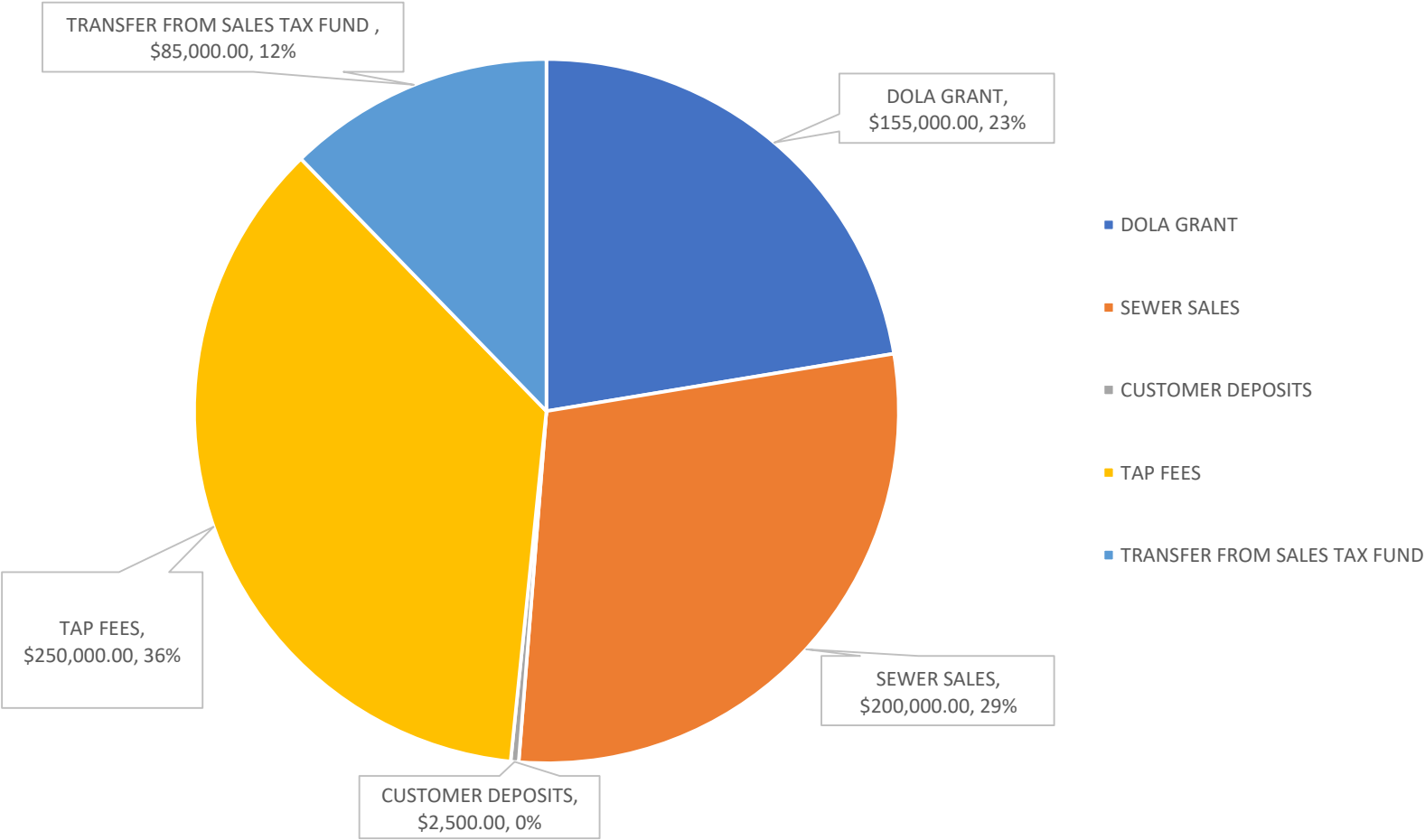
2021 WATER ENTERPRISE REVENUE



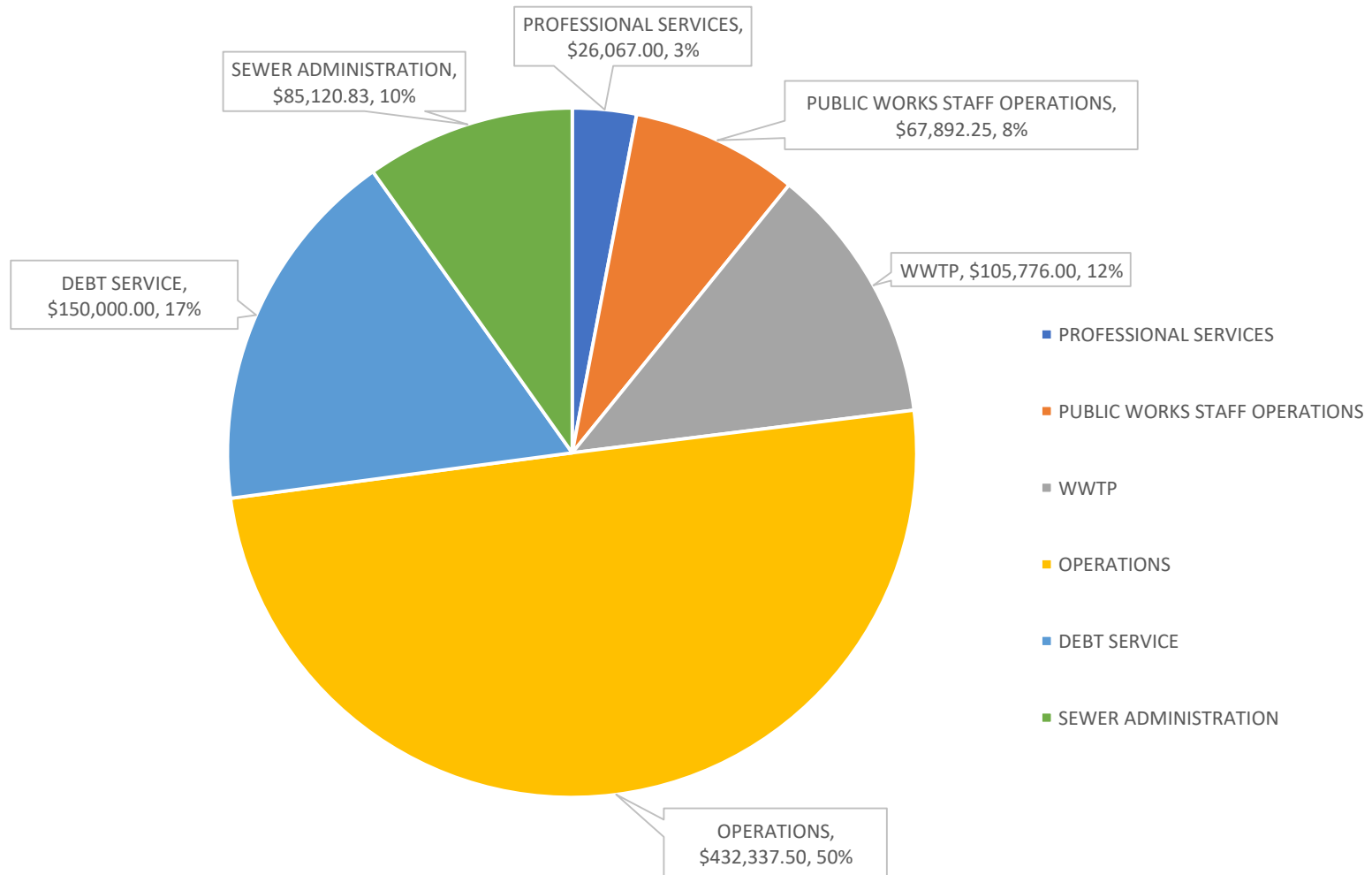
2021 WATER ENTERPRISE EXPENDITURES



2021 SEWER ENTERPISE REVENUES



2021 SEWER ENTERPRISE EXPENDITURES



RESOLUTION NO. 44-2020

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 2021 AND ENDING ON THE LAST DAY OF DECEMBER 2021.

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 9, 2020; 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 9, 2020, 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	\$ 825,093.68
Water Enterprise Fund	\$1,305,713.87
Sewer Enterprise Fund	\$ 867,193.58
Sales Tax Capital Improvement Fund	\$ 85,000.00
<u>Conservation Trust Fund</u>	<u>\$ 9,391.86</u>
Total Expenditures	\$ 3,092,392.99

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

General Fund	\$ 828,165.00
Water Enterprise Fund	\$1,178,000.00
Sewer Enterprise Fund	\$ 692,500.00
Sales Tax Capital Improvement Fund	\$ 130,012.00
<u>Conservation Trust Fund</u>	<u>\$ 5,500.00</u>
Total Revenues	\$ 2,834,177.00

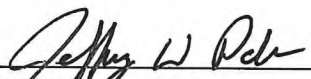
Section 3. That the budget, as submitted, amended and hereinabove summarized by fund, a copy of which is attached hereto as Exhibit A and incorporated herein by reference, is hereby approved and adopted as the Budget of the Town of Wiggins for the 2021 fiscal year.

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

INTRODUCED, ADOPTED, AND RESOLVED THIS 9th DAY OF DECEMBER, 2020.



TOWN OF WIGGINS, COLORADO


Jeff Palmer, Mayor

ATTEST:


Tom Acre, Interim Town Clerk

EXHIBIT A
2021 ADOPTED BUDGET

Town of Wiggins 2021 Budget
Adopted December 9, 2020

GL CODE	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL ESTIMATED	2020 BUDGET	2021 BUDGET
BEGINNING	GENERAL FUND BALANCE		\$398,542.27		\$739,036.30
REVENUES					
10-30004	GENERAL MISCELLANEOUS	\$0.00	\$7,846.07	\$0.00	\$0.00
10-30099	APPROPRIATED FUND BALANCE	\$0.00	\$0.00	\$95,917.00	\$0.00
10-31100	CURRENT PROPERTY TAX	\$240,073.17	\$357,153.72	\$359,885.67	\$403,665.00
10-31200	SPECIFIC OWNERSHIP	\$15,836.42	\$25,562.92	\$19,000.00	\$18,500.00
10-31300	1% TOWN SALES TAX	\$111,553.02	\$180,649.85	\$130,000.00	\$130,000.00
10-31301	USE TAX	\$164,150.30	\$101,585.38	\$51,500.00	\$75,000.00
10-31420	CIGARETTE TAX	\$985.14	\$1,426.97	\$1,000.00	\$1,000.00
10-31810	SEVERENCE TAX	\$33,081.64	\$21,572.09	\$18,000.00	\$15,000.00
10-31820	FRANCHISE FEE-MORGAN CTY REA	\$5,188.00	\$8,511.48	\$8,500.00	\$8,000.00
10-31821	FRANCHISE FEE-XCEL ENERGY	\$8,029.64	\$7,577.83	\$10,500.00	\$8,000.00
10-31823	FRANCHISE FEE-WIGGINS TELE	\$2,112.53	\$3,036.33	\$2,200.00	\$2,200.00
10-31900	PENALTIES & INTEREST	\$999.36	\$1,136.82	\$1,300.00	\$0.00
10-32110	LIQUOR LICENSE (15%)	\$452.50	\$187.52	\$200.00	\$200.00
10-32210	BUILDING PERMITS	\$190,929.38	\$113,490.98	\$64,000.00	\$64,000.00
10-33410	GRANTS (DOLA CARES Act)	\$23,097.60	\$68,131.00	\$0.00	\$0.00
10-33430	MISCELLANEOUS FEES	\$5,479.65	-\$190.59	\$0.00	\$0.00
10-33530	HIGHWAY USERS TAX	\$41,606.31	\$34,019.96	\$40,502.00	\$32,000.00
10-33550	ADDITIONAL MOTOR VEHICLE	\$4,893.18	\$5,629.78	\$5,000.00	\$5,000.00
10-33800	ROAD & BRIDGE	\$27,061.26	\$40,164.08	\$28,000.00	\$28,000.00
10-34210	SPECIAL POLICE SERVICES	\$0.00	\$0.00	\$50.00	\$0.00
10-34215	VIN INSPECTIONS	\$220.00	\$0.00	\$250.00	\$0.00
10-34220	BUILDING DEVELOPMENT REVIEW	\$12,323.30	\$2,562.35	\$7,500.00	\$5,000.00
10-34282	PARKS & REC FEES	\$9,185.50	\$4,862.00	\$15,000.00	\$9,000.00
10-34286	VOLLEYBALL REG FEES	\$0.00	\$40.00	\$0.00	\$0.00
10-34289	MISCELLANEOUS ACTIVITY FEES	\$0.00	\$66.00	\$0.00	\$0.00
10-34290	MISCELLANEOUS FEES	\$0.00	\$0.00	\$100.00	\$0.00
10-35110	COURT FINES-MUNICIPAL	\$10,934.39	\$29,472.52	\$10,000.00	\$15,000.00
10-35120	COUNTY COURT FINES	\$0.00	\$0.00	\$100.00	\$0.00
10-36000	OTHER MISCELLANEOUS	\$4,908.47	\$7,165.84	\$1,500.00	\$0.00
10-36005	CASH OVER/SHORT	\$0.00	\$835.71	\$0.00	\$0.00
10-36010	DOG LICENSES/CLINIC	\$400.00	\$350.00	\$400.00	\$300.00
10-36011	BUSINESS LICENSES	\$535.00	\$1,611.75	\$500.00	\$1,000.00
10-36012	CONTRACTOR LICENSES	\$2,200.00	\$1,525.00	\$1,200.00	\$1,200.00
10-36013	GOLF CART LICENSES	\$120.00	\$150.00	\$60.00	\$100.00
10-36030	DONATIONS & SPECIAL EVENTS	\$0.00	\$0.00	\$500.00	\$0.00
10-36100	INTEREST ON SAVINGS	\$291.41	\$24.12	\$0.00	\$0.00
10-36310	BUILDING & FARM RENT	\$4,391.66	\$1,469.00	\$0.00	\$6,000.00
10-36420	REFUNDS	\$12,374.36	\$502.79	\$15,000.00	\$0.00
10-36500	CONTRIBUTIONS/DONATIONS	\$3,020.00	\$5,025.00	\$10,000.00	\$0.00
10-39210	SALE OF FIXED ASSETS	\$0.00	\$0.00	\$40,000.00	\$0.00
TOTAL FUND REVENUE		\$936,433.19	\$1,033,154.27	\$937,664.67	\$828,165.00

Town of Wiggins 2021 Budget
Adopted December 9, 2020

GL CODE	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL ESTIMATED	2020 BUDGET	2021 BUDGET
GENERAL GOVERNMENTAL					
10-410-13	FINANCIAL AUDIT	\$0.00	\$3,200.00	\$3,200.00	\$4,000.00
10-410-32	PROFESSIONAL SERVICES	\$18,567.19	\$19,722.59	\$20,000.00	\$15,000.00
10-410-34	CODIFICATION				\$12,000.00
10-410-35	COPIER LEASE				\$477.00
10-410-40	EMPLOYEE TRAINING	\$1,921.74	\$51.66	\$4,500.00	\$5,000.00
10-410-41	TELEPHONE & INTERNET	\$509.45	\$2,200.00	\$2,000.00	\$800.00
10-410-42	UTILITIES-ELECTRIC	\$2,476.06	\$2,509.55	\$3,800.00	\$3,000.00
10-410-43	OFFICE BLDG REPAIRS & MAINT	\$1,020.52	\$2,956.18	\$4,000.00	\$4,000.00
10-410-44	POSTAGE METER LEASE	\$5,039.15	\$1,695.65	\$3,500.00	\$1,400.00
10-410-45	UTILITIES-GAS				\$1,200.00
10-410-46	CELL PHONE				\$980.00
10-410-48	TRASH				\$270.00
10-410-52	INSURANCE & BONDS	\$19,160.91	\$23,408.19	\$14,000.00	\$20,000.00
10-410-54	ADVERTISING	\$707.00	\$1,200.00	\$500.00	\$500.00
10-410-55	POSTAGE & SHIPPING	\$1,156.22	\$1,258.82	\$1,800.00	\$1,200.00
10-410-58	TRAVEL & MEETINGS	\$2,130.67	\$3,454.35	\$3,500.00	\$3,500.00
10-410-61	OPERATING SUPPLIES	\$5,002.95	\$8,438.01	\$8,500.00	\$5,600.00
10-410-68	COPIER EXPENSE				\$390.00
10-410-70	IT SUPPORT				\$15,000.00
10-410-71	COMPUTER SOFTWARE				\$3,000.00
10-410-90	DUES & SUBSCRIPTIONS	\$1,474.34	\$2,200.00	\$2,300.00	\$2,500.00
TOTAL GENERAL GOVERNMENTAL		\$59,166.20	\$72,295.00	\$71,600.00	\$99,817.00
ADMINISTRATION DEPARTMENT					
10-411-15	ADMINISTRATION DEPT EMPLOYEES	\$62,539.34	\$73,815.73	\$93,400.00	\$84,636.91
10-411-20	EMPLOYEE BENEFITS	\$14,750.03	\$8,230.42	\$20,146.32	\$13,302.72
10-411-22	FICA & MEDICARE	\$5,542.10	\$5,949.02	\$7,840.00	\$6,424.67
10-411-23	457 RETIREMENT	\$1,627.70	\$1,863.49	\$4,780.00	\$3,394.11
10-411-25	UNEMPLOYMENT INS	\$0.00	\$250.00	\$0.00	\$253.91
10-411-26	WORKERS' COMPENSATION	\$7,784.25	\$2,124.12	\$2,052.00	\$149.60
10-411-27	EMPLOYEE APPRECIATION	\$0.00	\$600.00	\$750.00	\$1,000.00
10-411-28	TA VEHICLE STIPEND	\$4,400.00	\$1,000.00	\$4,800.00	\$1,000.00
TOTAL ADMINISTRATION DEPARTMENT		\$96,643.42	\$93,832.78	\$133,768.32	\$110,161.92
JUDICIAL DEPARTMENT					
10-412-00	CONTRACT-JUDGE	\$3,437.50	\$3,375.00	\$4,500.00	\$3,500.00
10-412-01	CONTRACT-TOWN PROSECUTOR	\$2,280.00	\$2,365.20	\$5,500.00	\$2,500.00
10-412-10	SETTLEMENT COST	\$0.00	\$0.00	\$10.00	\$0.00
10-412-35	COPIER LEASE				\$286.20
10-412-41	TELEPHONE & INTERNET				\$100.00
10-412-55	POSTAGE				\$200.00
10-412-61	OFFICE SUPPLIES	\$0.00	\$335.20	\$250.00	\$500.00
10-410-68	COPIER EXPENSE				\$234.00
10-412-70	IT SUPPORT				\$1,000.00
10-412-71	COMPUTER SOFTWARE				\$145.83
TOTAL JUDICIAL DEPARTMENT		\$5,717.50	\$6,075.40	\$10,260.00	\$8,466.03

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GL CODE	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL ESTIMATED	2020 BUDGET	2021 BUDGET
MAYOR & LEGISLATIVE BOARDS					
10-413-10	MAYOR COMPENSATION	\$2,200.00	\$2,400.00	\$2,400.00	\$2,400.00
10-413-11	BOARD OF TRUSTEES COMPENSATION	\$2,320.00	\$2,880.00	\$2,880.00	\$2,880.00
10-413-12	BOARD OF TRUSTEES APPRECIATION	\$0.00	\$0.00	\$500.00	\$500.00
10-413-20	EMPLOYEE BENEFITS		-\$1,260.00	\$0.00	\$0.00
10-413-22	FICA & MEDICARE	\$345.78	\$342.72	\$403.91	\$403.92
10-413-26	WORKER'S COMPENSATION	\$237.16	\$59.28	\$200.00	\$140.00
10-413-40	BOARD OF TRUSTEES TRAINING				\$3,000.00
10-413-51	E&O INSURANCE				\$1,850.00
10-413-58	BOARD OF TRUSTEES TRAVEL & MEETINGS				\$700.00
10-413-90	DUES & SUBSCRIPTIONS				\$1,000.00
TOTAL MAYOR & LEGISLATIVE BOARDS		\$5,102.94	\$4,422.00	\$6,383.91	\$12,873.92
ELECTIONS					
10-414-00	ELECTIONS	\$0.00	\$1,298.39	\$3,000.00	\$3,000.00
TOTAL ELECTIONS		\$0.00	\$1,298.39	\$3,000.00	\$3,000.00
TREASURERS					
10-415-15	COLLECTIONS (TREASURERS FEE)	\$4,735.00	\$7,114.47	\$5,600.00	\$6,800.00
10-415-30	TOWN LEGAL	\$33,776.40	\$48,956.21	\$35,000.00	\$35,000.00
10-415-40	REPORTING & PUBLISHING	\$150.14	\$1,200.00	\$1,700.00	\$1,200.00
TOTAL TREASURERS		\$38,661.54	\$57,270.68	\$42,300.00	\$43,000.00
COMMUNITY PROGRAMS					
10-419-00	FOURTH OF JULY FESTIVAL	\$19,828.44	\$121.35	\$12,575.00	\$12,575.00
10-419-01	WIGGINS OLD TIME CHRISTMAS	\$0.00	\$1,000.00	\$3,900.00	\$3,900.00
10-419-05	BUSINESS DIST BEAUTIFICATION	\$23.97	\$0.00	\$1,500.00	\$2,000.00
10-419-20	DONATIONS	\$1,375.00	\$2,000.00	\$2,900.00	\$2,900.00
10-419-50	ECONOMIC DEVELOPMENT	\$8,248.59	\$6,840.84	\$10,000.00	\$6,600.00
10-419-99	OTHER MISCELLANEOUS	\$1.08	-\$82.69	\$0.00	\$0.00
TOTAL COMMUNITY PROGRAMS		\$29,477.08	\$9,879.50	\$30,875.00	\$27,975.00
POLICE DEPARTMENT					
10-421-04	EQUIPEMENT				\$9,250.00
10-421-05	CAPITAL OUTLAY-EQUIPEMENT	\$0.00	\$15,000.00	\$185,000.00	\$0.00
10-421-06	CAPITAL OUTLAY VEHICLE				\$0.00
10-421-09	CAPITAL OUTLAY-VEHICLE LEASE	\$11,066.44	\$0.00	\$11,067.00	\$0.00
10-421-15	POLICE SALARIES	\$116,339.35	\$156,590.81	\$152,500.00	\$163,272.93
10-421-20	EMPLOYEE BENEFITS	\$25,637.27	\$16,866.66	\$35,000.00	\$33,256.80
10-421-22	FICA & MEDICARE	\$1,686.96	\$7,256.37	\$1,620.00	\$1,620.00
10-421-23	PENSION-FPPA	\$12,639.90	\$8,347.58	\$13,500.00	\$16,327.29
10-421-24	DEATH & DISABILITY-FPPA	\$849.65	\$741.80	\$750.00	\$2,285.82
10-421-25	UNEMPLOYMENT INSURANCE	\$0.00	\$140.83	\$0.00	\$489.82
10-421-26	WORKERS' COMPENSATION	\$5,929.24	\$1,482.03	\$3,800.00	\$7,510.00
10-421-28	FARM HOUSE UTILITIES-GAS & ELC	\$2,566.46	\$2,736.67	\$0.00	\$750.00
10-421-29	UNIFORMS	\$1,321.16	\$1,494.11	\$2,800.00	\$2,500.00

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10-421-30	PROFESSIONAL LEGAL SERVICES	\$20.55	\$0.00	\$1,000.00	\$1,000.00
10-421-35	COPIER LEASE				\$95.40
10-421-40	TRAINING	\$2,017.49	\$2,799.00	\$2,500.00	\$2,100.00
10-421-41	TELEPHONE & INTERNET	\$2,104.48	\$1,648.51	\$2,200.00	\$700.00
10-421-42	COM CENTER PHONE LINE	\$345.46	\$1,895.64	\$750.00	\$1,821.10
10-421-43	REPAIRS AND MAINTENANCE (AUTO)	\$3,121.16	\$4,800.00	\$6,500.00	\$5,525.00
10-421-44	UTILITIES-ELECTRIC				\$750.00
10-421-45	UTILITIES-GAS				\$400.00
10-421-46	CELL PHONE				\$1,650.00
10-421-48	TRASH				\$270.00
10-421-49	OTHER MISCELLANEOUS	\$0.00	\$250.00	\$500.00	\$100.00
10-421-52	INSURANCE & BONDS	\$14,024.04	\$17,325.74	\$14,000.00	\$16,500.00
10-421-55	PRINTING	\$426.07	\$1,355.54	\$750.00	\$600.00
10-421-61	OFFICE/GENERAL OPERATING SUPPLIES	\$2,330.96	\$2,865.05	\$2,500.00	\$2,125.00
10-421-62	FUEL	\$5,009.29	\$7,000.00	\$7,000.00	\$7,000.00
10-421-64	CRIME PREVENTION	\$500.00	\$0.00	\$1,000.00	\$850.00
10-421-68	COPIER EXPENSE				\$78.00
10-421-70	IT SUPPORT				\$2,500.00
10-421-71	COMPUTER SOFTWARE				\$627.66
10-421-85	ANIMAL CONTROL	\$300.00	\$150.00	\$1,400.00	\$700.00
TOTAL POLICE DEPARTMENT		\$208,235.93	\$250,746.34	\$279,637.00	\$282,654.82
BUILDING INSPECTION DEPARTMENT					
10-424-20	BUILDING INSPECTIONS MATERIALS	\$157.75	\$461.66	\$850.00	\$850.00
10-424-30	DEVELOPMENT REVIEW MISC EXP	\$0.00	\$1,250.50	\$5,000.00	\$5,000.00
10-424-40	EMPLOYEE TRAINING	\$209.00	\$1,187.50	\$1,500.00	\$1,500.00
TOTAL BUILDING INSPECTION DEPARTMENT		\$366.75	\$2,899.66	\$7,350.00	\$7,350.00
PUBLIC WORKS ADMINISTRATION					
10-430-15	SALARY-PW SEASONAL (MOWING)	\$7,474.91	\$5,722.75	9,420.00	\$6,797.79
10-430-16	PW EMPLOYEES-FULL TIME	\$53,734.40	\$56,150.72	\$84,200.00	\$53,434.35
10-430-20	EMPLOYEE BENEFITS	\$14,182.47	\$12,259.79	\$17,500.00	\$13,857.00
10-430-22	FICA & MEDICARE	\$4,663.79	\$4,616.58	\$8,472.60	\$4,493.01
10-430-23	457 RETIREMENT	\$1,551.85	\$1,615.62	\$1,800.00	\$1,603.03
10-430-25	UNEMPLOYMENT INSURANCE	\$0.00	\$130.40	\$0.00	\$180.70
10-430-26	WORKERS' COMPENSATION	\$4,269.08	\$2,000.00	\$2,000.00	\$8,250.00
TOTAL PUBLIC WORKS ADMINISTRATION		\$85,876.50	\$82,495.86	\$123,392.60	\$88,615.88
PUBLIC WORKS & STREETS DEPARTMENT					
10-431-00	UNIFORMS	\$0.00	\$0.00	\$3,500.00	\$3,500.00
10-431-10	CAPITAL LEASE	\$16,165.59	\$17,282.15	\$16,200.00	\$16,200.00
10-431-20	REPAIRS-EQUIPMENT & VEHICLES	\$6,025.10	\$8,000.00	\$9,500.00	\$9,500.00
10-431-21	STREETS-SIGNS & MATERIAL	\$2,945.28	\$2,969.96	\$3,000.00	\$3,000.00
10-431-22	REPAIRS & MAINTENANCE-STREETS	\$5,608.92	\$4,417.15	\$90,000.00	\$20,000.00
10-431-23	EQUIPMENT RENTAL	\$0.00	\$0.00	\$200.00	\$200.00
10-431-35	COPIER LEASE				\$95.40
10-431-39	GIS				\$250.00

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10-431-40	EMPLOYEE TRAINING	\$2,003.60	\$0.00	\$2,500.00	\$2,500.00
10-431-41	UTILITIES-ELECTRIC	\$4,037.85	\$4,650.10	\$4,000.00	\$1,500.00
10-431-43	BUIDING MAINT				\$3,000.00
10-431-45	UTILITIES-GAS				\$1,200.00
10-431-46	CELL PHONE				\$975.00
10-431-47	TELEPHONE & INTERNET				\$800.00
10-431-48	TRASH				\$540.00
10-431-51	DRAINAGE				
10-431-52	INSURANCE	\$9,444.20	\$12,385.79	\$9,611.49	\$9,611.49
10-431-60	STREET LIGHTING	\$8,227.53	\$9,151.48	\$9,600.00	\$9,600.00
10-431-61	OFFICE SUPPLIES				\$1,400.00
10-431-62	FUEL	\$4,094.98	\$5,530.49	\$7,000.00	\$7,000.00
10-431-63	CONTRACT REFUSE REMOVAL - PW	\$5,929.90	\$7,500.00	\$8,500.00	\$2,000.00
10-431-64	LEVEE REPAIR & MAINT	\$796.45	\$367.14	\$1,500.00	\$1,500.00
10-431-65	TREE PROGRAM	\$421.94	\$0.00	\$500.00	\$1,500.00
10-431-66	PEST/WEED CONTROL	\$999.00	\$195.40	\$1,400.00	\$1,600.00
10-431-68	COPIER EXPENSE				\$78.00
10-431-70	IT SUPPORT				\$2,500.00
10-431-71	COMPUTER SOFTWARE				\$423.66
10-431-74	EQUIPMENT- CAPITAL OUTLAY	\$9,690.10	\$1,571.31	\$6,500.00	\$2,250.00
10-431-99	OTHER MISCELLANEOUS	\$0.00	\$476.28	\$0.00	\$0.00
TOTAL STREETS DEPARTMENT		76,390.44	\$74,497.25	\$173,511.49	\$102,723.55
PARK & RECREATION					
10-451-10	CONTRACT LABOR	\$715.00	\$110.00	\$1,600.00	\$1,500.00
10-451-12	SALARIES - SUMMER HELP (SEAS)	\$7,092.48	\$5,774.32	\$7,500.00	\$2,937.60
10-451-22	FICA MEDICARE P&R	\$714.94	\$416.89	\$850.00	\$219.14
10-451-25	UNEMPLOYMENT INSURANCE				\$8.81
10-451-26	WORKERS' COMPENSATION	\$0.00	\$0.00	\$0.00	\$1,500.00
10-451-30	SPECIAL EVENTS - P&R	\$0.00	\$6,600.00	\$1,000.00	\$1,000.00
10-451-38	CELL PHONE				\$490.00
10-451-39	TELEPHONE & INTERNET				\$1,200.00
10-451-41	UTILITIES- ELECTRIC	\$7,280.13	\$12,123.06	\$7,500.00	\$6,600.00
10-451-43	PARK REPAIR AND MAINTENANCE	\$51,575.39	\$7,901.07	\$23,050.00	\$10,000.00
10-451-48	TRASH				\$800.00
10-451-61	OPERATING SUPPLIES - P&R	\$2,871.64	\$196.46	\$1,500.00	\$1,500.00
10-451-62	PARKS & RECREATION PROGRAMS	\$8,425.65	\$3,547.59	\$9,000.00	\$9,000.00
10-451-91	MISC FEES	\$290.00	\$277.99	\$500.00	\$500.00
10-451-92	PARK CONCESSION EXPENSE	\$563.06	\$0.00	\$1,200.00	\$1,200.00
TOTAL PARK & RECREATION		\$79,528.29	\$36,947.38	\$53,700.00	\$38,455.56
TOTAL GENERAL FUND EXPENDITURES		\$685,166.59	\$692,660.24	\$935,778.32	\$825,093.68
TOTAL GENERAL FUND REVENUE		\$936,433.19	\$1,033,154.27	\$937,664.67	\$828,165.00
NET REVENUE OVER EXPENDITURES		\$251,266.60	\$340,494.03	\$1,886.35	\$3,071.32
ENDING GENERAL FUND BALANCE			\$739,036.30		\$742,107.62

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WATER ENTERPRISE					
BEGINNING FUNDS AVAILABLE			\$2,219,561.00		\$2,177,988.38
REVENUES					
20-34000	WATER SALES	\$571,708.93	\$686,569.60	\$650,000.00	\$615,000.00
20-34001	CUSTOMER DEPOSITS	\$24,725.00	\$58,230.00	\$4,500.00	\$45,000.00
20-34002	BULK WATER SALES/DEPOSITS	\$4,200.00	\$21,922.00	\$5,000.00	\$3,000.00
20-34440	TAP FEES & ACQUISITION FEES	\$721,000.00	\$747,500.00	\$460,000.00	\$500,000.00
20-34450	MISCELLANEOUS WATER INCOME	\$16,743.65	\$18,395.00	\$5,000.00	\$5,000.00
20-36000	WATER DEVELOPMENT CONTRIBUTION	\$125,193.34	\$325.00	\$0.00	\$0.00
20-36001	RENTAL INCOME	\$24,833.26	\$13,516.60	\$14,000.00	\$10,000.00
20-36002	SALE OF ASSETS	\$0.00	\$0.00	\$225,000.00	\$0.00
20-36100	INTEREST EARNED	\$453.50	\$549.98	\$2.00	\$0.00
20-39102	TRANSFER FROM CAPITAL FUNDS	\$0.00	\$130,000.00	\$130,000.00	\$0.00
20-39999	APPROPRIATED FUND BALANCE	\$0.00	\$0.00	\$277,959.00	\$0.00
TOTAL FUND REVENUE		\$1,488,857.68	\$1,677,008.18	\$1,771,461.00	\$1,178,000.00
PROFESSIONAL SERVICES					
20-410-13	FINANCIAL AUDIT	\$0.00	\$3,200.00	\$3,200.00	\$4,000.00
20-410-30	LEGAL SERVICE	\$57,270.33	\$65,990.50	\$125,000.00	\$5,000.00
20-410-31	WATER RIGHTS EXPENSES (LEGAL)	\$0.00	\$11,874.33	\$0.00	\$95,000.00
20-410-32	PROF SERVICES WATER RIGHTS (ENGRNG)	\$120,692.43	\$139,037.80	\$150,000.00	\$135,000.00
20-410-33	POSTAGE	\$1,156.22	\$1,165.84	\$1,800.00	\$2,000.00
20-410-34	WATER DEPOSIT REFUND	\$1,960.12	\$0.00	\$1,000.00	\$1,000.00
20-410-38	PROFESSIONAL SERVICES ACCOUNTANT				\$10,000.00
20-410-40	TRAVEL, MEETINGS, & TRAINING	\$2,272.20	\$1,076.66	\$4,000.00	\$4,000.00
20-410-59	DESIGN/SYSTEM ENGINEERING				\$100,000.00
TOTAL PROFESSIONAL SERVICES		\$183,351.30	\$222,345.13	\$285,000.00	\$356,000.00
WATER ADMINISTRATION					
20-411-12	EMPLOYEE SALARY-ADMINISTRATION	\$57,380.74	\$60,480.36	\$72,017.00	\$66,943.20
20-411-20	EMPLOYEE BENEFITS	\$13,993.04	\$5,177.62	\$15,500.00	\$9,977.04
20-411-22	FICA & MEDICARE	\$4,389.84	\$4,398.38	\$5,292.00	\$4,993.96
20-411-23	457 RETIREMENT	\$166.92	\$2,287.17	\$1,671.00	\$3,005.80
20-411-25	UNEMPLOYMENT INSURANCE				\$200.83
20-411-26	WORKERS COMPENSATION				\$145.20
20-411-72	UTILITY BILLING SOFTWARE EXP				\$2,920.00
TOTAL WATER ADMINISTRATION		\$75,930.54	\$72,343.53	\$94,480.00	\$84,920.00
PUBLIC WORKS ADMINISTRATION					
20-430-11	SALARY-PW MAINTENANCE	\$34,692.40	\$36,096.99	\$63,150.00	\$37,640.43
20-430-15	EMPL SALARY-PW P/T SEASONAL	\$761.16	\$0.00	\$6,060.00	\$4,242.54
20-430-20	EMPLOYEE BENEFITS	\$9,242.03	\$8,648.86	\$12,000.00	\$8,868.48
20-430-22	FICA & MEDICARE	\$2,698.03	\$2,679.38	\$4,200.00	\$3,124.47
20-430-23	457 RETIREMENT	\$1,009.56	\$1,038.82	\$1,200.00	\$1,129.21

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20-430-25	UNEMPLOYMENT INSURANCE	\$0.00	\$592.81	\$0.00	\$125.65
20-430-26	WORKERS' COMPENSATION	\$2,371.72	\$1,000.00	\$2,900.00	\$3,345.00
TOTAL PUBLIC WORKS ADMINISTRATION		\$50,774.90	\$50,056.86	\$89,510.00	\$58,475.78
SUPPLIES					
20-431-22	EQUIPMENT REPAIRS AND MAINT	\$3,887.73	\$6,734.73	\$10,000.00	\$5,000.00
20-431-62	FUEL	\$4,365.26	\$4,427.06	\$5,800.00	\$5,500.00
20-431-74	EQUIPMENT R&M	\$384.99	\$0.00	\$8,000.00	\$0.00
20-431-75	VEHICLE REPAIR	\$3,883.56	\$3,254.96	\$7,500.00	\$5,000.00
TOTAL SUPPLIES		\$12,521.54	\$14,416.75	\$31,300.00	\$15,500.00
OPERATIONS					
20-432-00	LINE MAINTENANCE	\$1,361.85	\$4,500.00	\$5,000.00	\$5,000.00
20-432-30	CONTRACT OPERATOR	\$3,600.00	\$10,903.31	\$6,800.00	\$5,000.00
20-432-35	COPIER LEASE				\$477.00
20-432-37	ANALYTICAL/SAMPLING EXPENSE				\$10,000.00
20-432-39	GIS				\$1,125.00
20-432-40	TELEPHONE&INTERNET				\$800.00
20-432-41	UTILITIES-ELECTRIC	\$56,319.48	\$68,307.38	\$58,000.00	\$65,000.00
20-432-45	UTILITIES-GAS				\$500.00
20-432-46	CELL PHONE				\$764.10
20-432-48	TRASH				\$100.00
20-432-49	UTILITIES-PROPANE				\$4,500.00
20-432-50	PERMIT FEES				\$1,000.00
20-432-52	INSURANCE AND BONDS	\$5,353.01	\$6,832.64	\$13,208.40	\$10,000.00
20-432-53	BOOSTER STATION MAINTENANCE				\$20,000.00
20-432-54	WATER MAIN INSTALLATION EXP	\$7.00	\$0.00	\$7,500.00	\$7,500.00
20-432-55	METER INSTALL EXPENSE	\$33,508.14	\$19,372.49	\$20,000.00	\$20,000.00
20-432-56	MAINTENANCE (PLANT) RO	\$5,068.93	\$9,696.81	\$8,500.00	\$70,000.00
20-432-57	TREATMENT/OPERATING SUPPLIES	\$19,970.68	\$5,555.13	\$25,000.00	\$7,500.00
20-432-59	WATER WELL MAINTENANCE				\$1,000.00
20-432-61	OFFICE SUPPLIES	\$2,031.84	\$888.07	\$2,500.00	\$1,500.00
20-432-68	COPIER EXPENSE				\$390.00
20-432-70	IT SUPPORT				\$500.00
20-432-73	CAPITAL OUTLAY	\$250,000.00	\$840,000.00	\$610,000.00	\$50,000.00
20-432-85	WATER LEASES	\$60,000.00	\$68,360.80	\$60,000.00	\$70,000.00
20-432-87	EQUIPMENT	\$8,442.42	\$797.62	\$20,000.00	\$5,000.00
20-432-99	OTHER MISCELLANEOUS EXPENSE	\$6,612.24	\$283.28	\$2,500.00	\$1,000.00
TOTAL OPERATIONS		\$452,275.59	\$1,035,497.53	\$839,008.40	\$358,656.10
DEBT SERVICE					
20-471-09	LOAN PMT-CWCB	\$0.00	\$0.00	\$45,000.00	\$45,000.00
20-471-11	LOAN PAYMENT-USDA	\$83,759.00	\$83,759.00	\$147,000.00	\$147,000.00
20-471-12	LEASE/PURCHASE PAYMTS-KAMMERER	\$42,125.04	\$42,162.00	\$42,162.00	\$42,162.00
20-471-13	TRANSFER TO WATER RESERVE ACCT	\$0.00	\$26,000.00	\$26,000.00	\$26,000.00
20-471-14	LOAN PYMT BANK OF THE WEST	\$81,147.02	\$172,000.00	\$172,000.00	\$172,000.00
TOTAL DEBT SERVICE		207,031.06	\$323,921.00	432,162.00	\$432,162.00

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	TOTAL WATER ENTERPRISE FUND EXPENDITURES	981,884.93	1,718,580.80	1,771,460.40	\$1,305,713.88
	TOTAL WATER ENTERPRISE FUND REVENUE	\$1,488,857.68	\$1,677,008.18	\$1,771,461.00	\$1,178,000.00
	NET REVENUE OVER EXPENDITURES	\$506,972.75	-\$41,572.62	\$0.60	-\$127,713.88
	ENDING WATER ENTERPRISE FUNDS AVAILABLE		\$2,177,988.38		\$2,050,274.50

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SEWER ENTERPRISE FUND					
BEGINNING SEWER ENTERPRISE FUNDS AVAILABLE					
			\$894,223.00		\$1,190,630.45
REVENUES					
30-33420	DOLA GRANT	\$0.00	\$79,913.67	\$0.00	\$155,000.00
30-34000	SEWER SALES	\$157,764.18	\$204,383.61	\$225,000.00	\$200,000.00
30-34001	CUSTOMER DEPOSITS	\$33,822.00	\$122,510.00	\$2,000.00	\$2,500.00
30-34440	TAP FEES	\$444,000.00	\$296,500.00	\$240,000.00	\$250,000.00
30-36100	INTEREST EARNED	\$150.56	\$206.19	\$0.00	\$0.00
30-39110	TRANSFER FROM SALES TAX FUND				\$85,000.00
30-39999	APPROPRIATED FUND BALANCE	\$0.00	\$0.00	\$187,106.00	\$0.00
TOTAL FUND REVENUE		\$635,736.74	\$703,513.47	\$654,106.00	\$692,500.00
PROFESSIONAL SERVICES					
30-410-13	FINANCIAL AUDIT	\$0.00	\$2,600.00	\$2,600.00	\$3,200.00
30-410-30	LEGAL SERVICE	\$0.00	\$0.00	\$6,500.00	\$6,500.00
30-410-32	PROFESSIONAL SERVICES ACCOUNTANT	\$24,644.16	\$11,089.04	\$15,000.00	\$10,000.00
30-410-33	POSTAGE	\$1,185.18	\$1,282.72	\$2,200.00	\$1,500.00
30-410-34	SEWER DEPOSIT REFUND	\$522.01	\$0.00	\$500.00	\$500.00
30-410-35	COPIER LEASE				\$477.00
30-410-40	TRAINING	\$2,081.61	\$51.68	\$3,000.00	\$3,000.00
30-410-67	OFFICE SUPPLIES				\$500.00
30-410-68	COPIER EXPENSE				\$390.00
TOTAL PROFESSIONAL SERVICES		\$28,432.96	\$15,023.44	\$29,800.00	\$26,067.00
SEWER ADMINISTRATION					
30-411-14	EMPL SALARY'S-ADMINISTRATION	\$57,380.74	\$60,480.29	\$72,049.00	\$66,943.20
30-411-20	EMPLOYEE BENEFITS	\$13,991.13	\$5,177.62	\$15,500.00	\$9,977.04
30-411-22	FICA & MEDICARE	\$4,388.98	\$4,398.28	\$6,270.48	\$4,993.96
30-411-23	457 RETIREMENT	\$1,667.10	\$1,372.28	\$2,625.48	\$3,005.80
30-411-25	UNEMPLOYMENT INSURANCE				\$200.83
30-411-26	WORKERS COMPENSATION				\$145.20
30-411-70	IT SUPPORT				\$250.00
310-411-72	UTILITY SOFTWARE EXP				\$2,920.00
TOTAL SEWER ADMINISTRATION		\$77,427.95	\$71,428.47	\$96,444.96	\$85,120.83
PUBLIC WORKS ADMINISTRATION					
30-430-12	SALARY-PW MAINTENANCE	\$40,483.56	\$42,655.73	\$63,150.00	\$45,290.88
30-430-13	EMPL SALARY-PW P/T SEASONAL	\$2,105.94	\$5,774.32	\$8,460.00	\$4,242.54
30-430-20	EMPLOYEE BENEFITS	\$10,647.50	\$9,464.04	\$14,276.00	\$10,531.32
30-430-22	FICA & MEDICARE	\$3,244.03	\$3,631.14	\$4,968.00	\$3,695.19
30-430-23	457 RETIREMENT	\$1,189.97	\$1,232.30	\$1,666.00	\$1,358.73
30-430-25	UNEMPLOYMENT INSURANCE				\$148.60
30-430-26	WORKERS' COMPENSATION	\$2,371.69	\$19,175.90	\$7,722.00	\$2,625.00
TOTAL PUBLIC WORKS ADMINISTRATION		\$60,042.69	\$81,933.43	\$100,242.00	\$67,892.25

Town of Wiggins 2021 Budget
Adopted December 9, 2020

GL CODE	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL ESTIMATED	2020 BUDGET	2021 BUDGET
WWTP					
30-431-22	EQUIPMENT MTNCE & REPAIRS	\$548.44	\$17,650.75	\$10,000.00	\$20,000.00
30-431-41	UTILITIES - ELECTRIC				\$11,000.00
30-431-45	UTILITIES - GAS				\$400.00
30-431-48	TRASH				\$876.00
30-431-59	ENGINEERING DESIGN				\$5,000.00
30-431-62	FUEL	\$4,377.82	\$4,224.95	\$3,500.00	\$3,500.00
30-431-74	CAPITAL OUTLAY WWTP				\$60,000.00
30-431-75	VEHICLE REPAIRS	\$4,910.35	\$3,255.35	\$12,500.00	\$5,000.00
TOTAL WWTP		\$9,836.61	\$25,131.05	\$26,000.00	\$105,776.00
OPERATIONS					
30-432-00	LINE MAINTENANCE	\$0.00	\$11,292.99	\$1,000.00	\$12,000.00
30-432-30	CONTRACT OPERATOR	\$3,600.00	\$5,800.00	\$7,800.00	\$5,000.00
30-432-39	COMPUTER SOFTWARE - GIS				\$1,125.00
30-432-41	UTILITIES (ELECTRIC)	\$21,659.21	\$21,204.86	\$26,500.00	\$11,000.00
30-432-45	UTILITIES (GAS)				\$100.00
30-432-42	PHONE/INTERNET				\$800.00
30-432-46	CELL PHONE				\$764.10
30-432-50	PERMIT FEES	\$0.00	\$1,000.00	\$1,650.00	\$1,650.00
30-432-51	ANALYTICAL/SAMPLING EXPENSE				\$4,500.00
30-432-52	INSURANCE AND BONDS	\$5,352.95	\$7,004.18	\$12,668.40	\$12,668.40
30-432-53	SEWER CLEANING/VIDEO	\$0.00	\$617.88	\$15,000.00	\$15,000.00
30-432-55	GENERAL MAINT OF CENTRAL LIFT STATION				\$1,000.00
30-432-56	GENERAL MAINT OF PLANT	\$2,607.58	\$2,097.29	\$5,500.00	\$2,500.00
30-432-57	GENERAL MAINT OF JOHNSON LIFT STATION				\$2,000.00
30-432-58	STORM WATER-LIFT STATION				\$1,000.00
30-432-59	ENGINEERING DESIGN				\$15,000.00
30-432-60	TREATMENT OPERATIONS	\$15,381.62	\$12,682.06	\$12,000.00	\$12,000.00
30-432-61	OFFICE SUPPLIES	\$1,772.88	\$890.37	\$3,500.00	\$1,500.00
30-432-75	CAPITAL OUTLAY - LINES	\$0.00	\$0.00	\$165,000.00	\$331,730.00
30-432-99	OTHER MISCELLANEOUS EXPENSE	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
TOTAL OPERATIONS		\$50,374.24	\$63,589.63	\$251,618.40	\$432,337.50
DEBT SERVICE					
30-471-13	LOAN PMT-BANK OF THE WEST	\$47,189.27	\$150,000.00	\$150,000.00	\$150,000.00
TOTAL DEBT SERVICE		\$47,189.27	\$150,000.00	\$150,000.00	\$150,000.00

Town of Wiggins 2021 Budget
Adopted December 9, 2020

GL CODE	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL ESTIMATED	2020 BUDGET	2021 BUDGET
	TOTAL SEWER ENTERPRISE FUND EXPENDITURES	\$273,303.72	\$407,106.02	\$654,105.36	\$867,193.58
	TOTAL SEWER ENTERPRISE FUND REVENUE	\$635,736.74	\$703,513.47	\$654,106.00	\$692,500.00
	NET REVENUE OVER EXPENDITURES	\$362,433.02	\$296,407.45	\$0.64	-\$174,693.58
	ENDING SEWER ENTERPRISE FUNDS AVAILABLE		\$1,190,630.45		\$1,015,936.87

Town of Wiggins 2021 Budget
Adopted December 9, 2020

GL CODE	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL ESTIMATED	2020 BUDGET	2021 BUDGET
	SALES TAX CAPITAL IMPROVEMENT				
	BEGINNING SALES TAX CIP FUND BALANCE		\$154,996.19		\$326,741.89
	REVENUES				
40-31300	1% TOWN SALES TAX	\$126,854.36	180,649.92	\$130,000.00	\$130,000.00
40-36100	INTEREST EARNED	\$17.72	10.78	\$0.00	\$12.00
	TOTAL FUND REVENUE	\$126,872.08	\$180,660.70	\$130,000.00	\$130,012.00
40-430-00	CAPITAL PROJECTS - SEWER	\$146,373.19	\$8,915.00	\$130,000.00	\$85,000.00
	TOTAL CAPITAL PROJECTS	\$146,373.19	\$8,915.00	\$130,000.00	\$85,000.00
	TOTAL SALES TAX CIP FUND EXPENDITURES	\$146,373.19	\$8,915.00	\$130,000.00	\$85,000.00
	TOTAL SALES TAX CIP FUND REVENUE	\$126,872.08	\$180,660.70	\$130,000.00	\$130,012.00
	NET REVENUE OVER EXPENDITURES	-\$19,501.11	\$171,745.70	\$0.00	\$45,012.00
	ENDING SALES TAX CIP FUND BALANCE		\$326,741.89		\$371,753.89

Town of Wiggins 2021 Budget
Adopted December 9, 2020

GL CODE	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL ESTIMATED	2020 BUDGET	2021 BUDGET
CONSERVATION TRUST FUND					
BEGINNING CTF FUND BALANCE			\$37,350.64		\$42,514.00
REVENUES					
50-36100	CT - ST PROCEEDS (LOTTERY)	\$3,111.18	\$5,560.34	\$9,800.00	\$5,500.00
	INTEREST EARNED	\$29.06	\$18.39	\$0.00	\$0.00
TOTAL FUND REVENUE		\$3,140.24	\$5,578.73	\$9,800.00	\$5,500.00
ADMINISTRATION					
50-411-11	GROUNDSKEEPER SALARY	\$10,156.35	\$0.00	\$8,000.00	\$7,344.00
50-411-22	FICA AND MEDICARE	\$614.95	\$0.00	\$450.00	\$547.86
50-411-25	UNEMPLOYMENT INSURANCE				\$22.03
50-411-26	WORKERS COMPENSATION	\$0.00			\$8.90
TOTAL ADMINISTRATION		\$10,771.30	\$0.00	\$8,450.00	\$7,891.86
PARK OPERATIONS					
50-452-60	REPAIRS AND MAINTENANCE	\$0.00	\$0.00	\$1,350.00	\$1,500.00
TOTAL PARK OPERATIONS		\$0.00	\$0.00	\$1,350.00	\$1,500.00
TOTAL CONSERVATION TRUST FUND EXPENDITURES		\$10,771.30	\$0.00	\$9,800.00	\$9,391.86
TOTAL CONSERVATION TRUST FUND REVENUE		\$3,140.24	\$5,163.36	\$9,800.00	\$5,500.00
NET REVENUE OVER EXPENDITURES		-7631.06	\$5,163.36	\$0.00	-\$3,891.86
ENDING CTF FUND BALANCE			\$42,514.00		\$38,622.14

RESOLUTION NO. 45-2020

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 2021 BUDGET YEAR

WHEREAS, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law on December 9, 2020; 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:

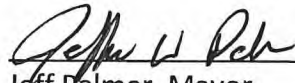
Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purpose state, for the fiscal year beginning January 1, 2021:

Total General Fund	\$ 828,165.00
Total Water Enterprise Fund	\$1,178,000.00
Total Sewer Enterprise Fund	\$ 692,500.00
Total Sales Tax Capital Improvement Fund	\$ 130,012.00
Total Conservation Trust Fund	\$ 5,500.00
Total Revenues	\$ 2,834,177.00

INTRODUCED, ADOPTED, AND RESOLVED THIS 9th DAY OF DECEMBER, 2020.



TOWN OF WIGGINS, COLORADO


Jeff Palmer, Mayor

ATTEST:


Tom Acre, Interim Town Clerk

RESOLUTION NO. 46-2020

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE TAXABLE YEAR 2020 TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE TOWN OF WIGGINS, COLORADO FOR THE 2021 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 09, 2020; and

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is \$403,665.00; and

WHEREAS, the 2020 taxable year valuation for assessment for the Town of Wiggins as certified by the County Assessor is \$12,531,510.

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

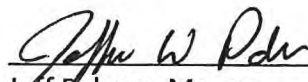
Section 1. That for the purpose of meeting all operating expenses of the Town of Wiggins during the 2021 budget year, there is hereby levied a tax of 32.212 mills upon each one thousand (\$1,000.00) dollars of the total valuation for assessment of all taxable property within the Town for the taxable year 2020.

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

INTRODUCED, ADOPTED, AND RESOLVED THIS 9th DAY OF DECEMBER 2020.



TOWN OF WIGGINS, COLORADO


Jeff Palmer, Mayor

ATTEST:


Tom Acre, Interim Town Clerk

CERTIFICATION OF TAX LEVIES

TO: County Commissioners of Morgan County, Colorado

This is to certify that the tax levy to be assessed by you upon all property within the limits of the Town of Wiggins based on a total assessed valuation of \$12,531,510 for the taxable year 2020 as determined and fixed by the Board of Trustees on December 9, 2020 is:

	<u>LEVY</u>	<u>REVENUE</u>
General Operating Expenses:	32.212 mills	\$403,665.00

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Town of Wiggins, Colorado this 9th day of December, 2020





Tom Acre, Interim Town Clerk

CC: Division of Local Government

RESOLUTION NO. 47-2020

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 9, 2020 and the Certification of the Mill Levy will be submitted to the Morgan County Commissioners on or before December 15, 2020; 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 2021 budget and budget appropriations, and certifying its mill levy.

INTRODUCED, ADOPTED AND RESOLVED THIS 9th DAY OF DECEMBER, 2020.

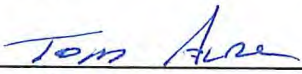


TOWN OF WIGGINS, COLORADO



Jeff Palmer, Mayor

ATTEST:



Tom Acre, Interim Town Clerk

RESOLUTION NO. 48-2020

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

WHEREAS, the Town of Wiggins Board of Trustees has adopted the 2021 budget; and

WHEREAS, the Town of Wiggins has accumulated fund balances from years prior to and including 2020.

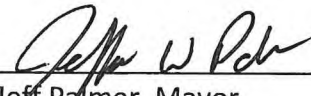
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF WIGGINS, COLORADO, AS FOLLOWS:

Section 1. Any and all year-end fund balances shall be considered a reserve increase and therefore, a part of 2021 fiscal year spending, within the meaning of Article X, Section 20(2)(e) of the Colorado Constitution.

INTRODUCED, ADOPTED AND RESOLVED THIS 9th DAY OF DECEMBER, 2020.

TOWN OF WIGGINS, COLORADO





Jeff Palmer, Mayor

ATTEST:



Tom Acre, Interim Town Clerk

LEASE-PURCHASE SUPPLEMENTAL SCHEDULE TO THE ADOPTED BUDGET

(Pursuant to 29-1-103(3)(d), C.R.S.)

Budget Year _____

The Supplemental Schedule must present information **separately** for all lease-purchase agreements involving real property and all lease-purchase agreements for non-real property.

I. REAL PROPERTY LEASE-PURCHASE AGREEMENTS:

Description of Real Property Lease-Purchase(s):

Date of Lease-Purchase Agreement(s): _____

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Real Property Lease-Purchase Agreements in Budget Year:	_____	\$ _____
Total maximum payment liability for all Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms:		\$ _____

II. ALL LEASE- PURCHASE AGREEMENTS NOT INVOLVING REAL PROPERTY:

Description of Lease-Purchase Item(s):

Date(s) of Lease-Purchase Agreement(s): _____

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Non-Real Property Lease Purchase Agreements in Budget Year:	_____	\$ _____
Total maximum payment liability for all Non-Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms:		\$ _____

Does the agreement include renewal options? Yes _____ No _____
If yes, describe:
