

TOWN OF WIGGINS COLORADO

2022 Budget



As Adopted by the Board of Trustees

December 15, 2021



2022 Budget Message from the Wiggins Town Manager

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

I respectfully submit the 2022 Budget. 2022 was a year of transition, activities in Town and the surrounding community returned to near normal with modifications. However, we remained cautious due to the continued challenges presented by the continuation of the Covid-19 virus and variants that persisted. The new year brings renewed hope that things will continue moving toward a return to normal, however there remains some uncertainty as the economy is changing. The 2022 budget continues the Town's need to budget conservatively, while recognizing increased revenues and growth. The 2022 budget continues to stress 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 as the 2022 Budget was prepared. Collectively, the Board and Staff examined areas of accomplishment, areas in need of additional funding and our community priorities. Funds were allocated appropriately to meet those demands. This in-depth examination resulted in the attached 2022 Budget that will be the guiding document for town staff as we move forward into the next year.

Looking forward, the 2022 Budget promotes the vision of the Mayor, Board of Trustees, Town Staff, and is built on input received from our citizens. Town staff anticipates that 2022 will continue to be a year of moderate growth and will provide an opportunity to meet additional capital improvement project needs for the Town. The 2022 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 2022 Budget:

- Staff and the Board of Trustees have spent many long hours examining opportunities to grow and improve the Town's infrastructure. The 2022 Budget has a strong emphasis on long term capital improvement projects and financial planning to enhance and improve the Town's infrastructure. 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 implementation of the WWTP improvements 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. Stormwater drainage in the northern section of Town and planning and design in the southern portion of Town will be areas of focus in 2022. Long awaited infrastructure improvements are planned for a section of Main Street downtown.
- The 2022 Budget continues to allocate 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, and adds in a Fall Festival and a farmers' market. To aid in the success of these events the 2022 Budget includes the addition of a part-time events coordinator.

- The 2022 Budget continues to ensure the various departments within the Town are staffed properly, equipped adequately, and trained sufficiently. Staff benefits and salaries need to remain competitive and appropriate, to retain employees and avoid costly turnover. The 2022 Budget also provides training for the Board of Trustees and Planning & Zoning Commission.
- The 2022 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 Town's web site transitioned to a new portal in 2021 and will be continually improved in 2022.

The Town of Wiggins has endless opportunities and real challenges in the upcoming years. The 2022 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.

A handwritten signature in blue ink, appearing to read "Tom Acre".

Tom Acre
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 Manager who is appointed by the Board of Trustees and who works under the general direction of the Board and Mayor.

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

BUDGETARY STRUCTURE

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

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

General Fund

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

Capital Sales Tax Fund

This fund was created by a ballot measure to account for the proceeds of a one 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.

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

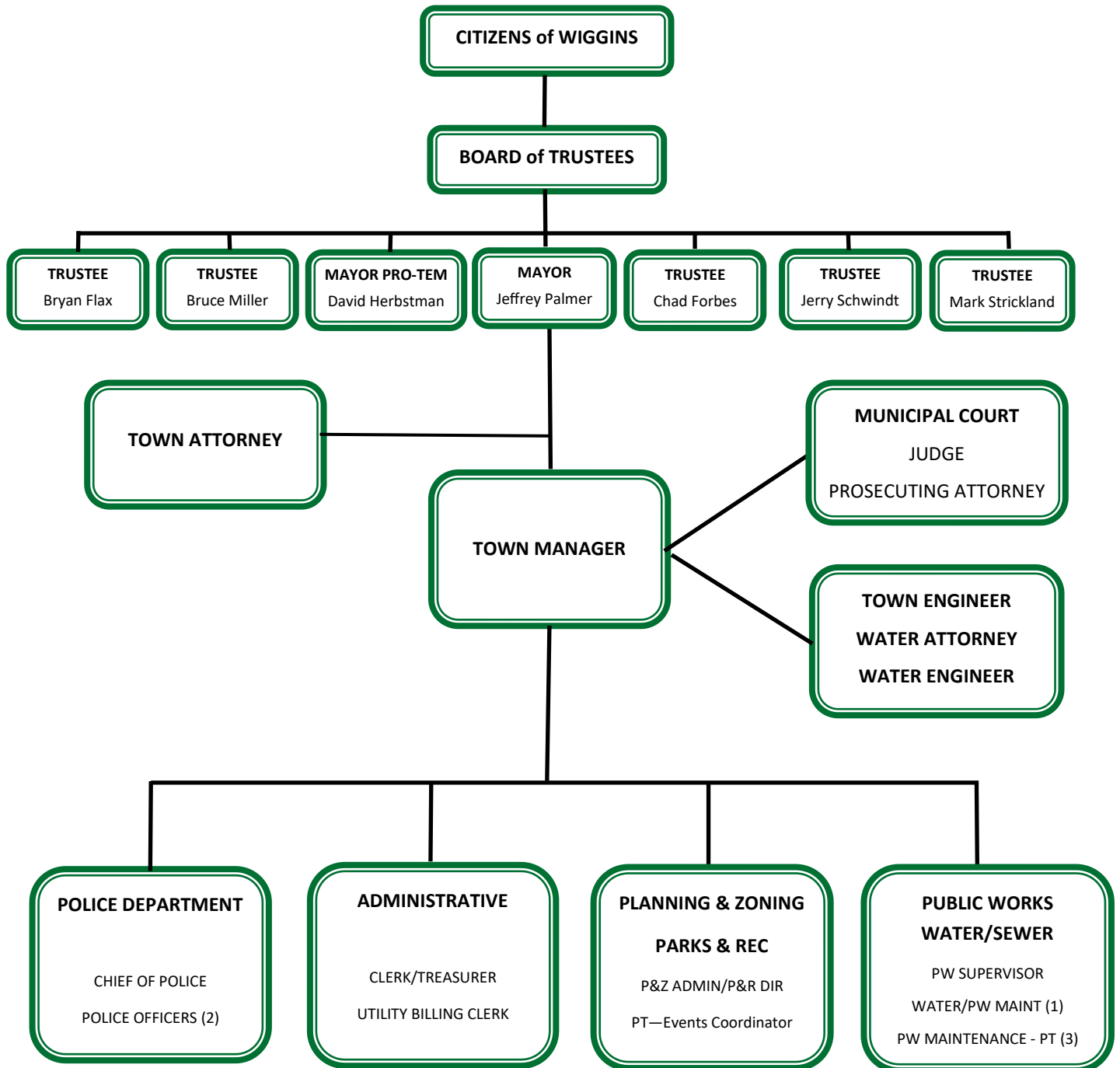
Generally, fund balance represents the difference between the current assets and current liabilities. The Town reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore are not available for appropriation 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

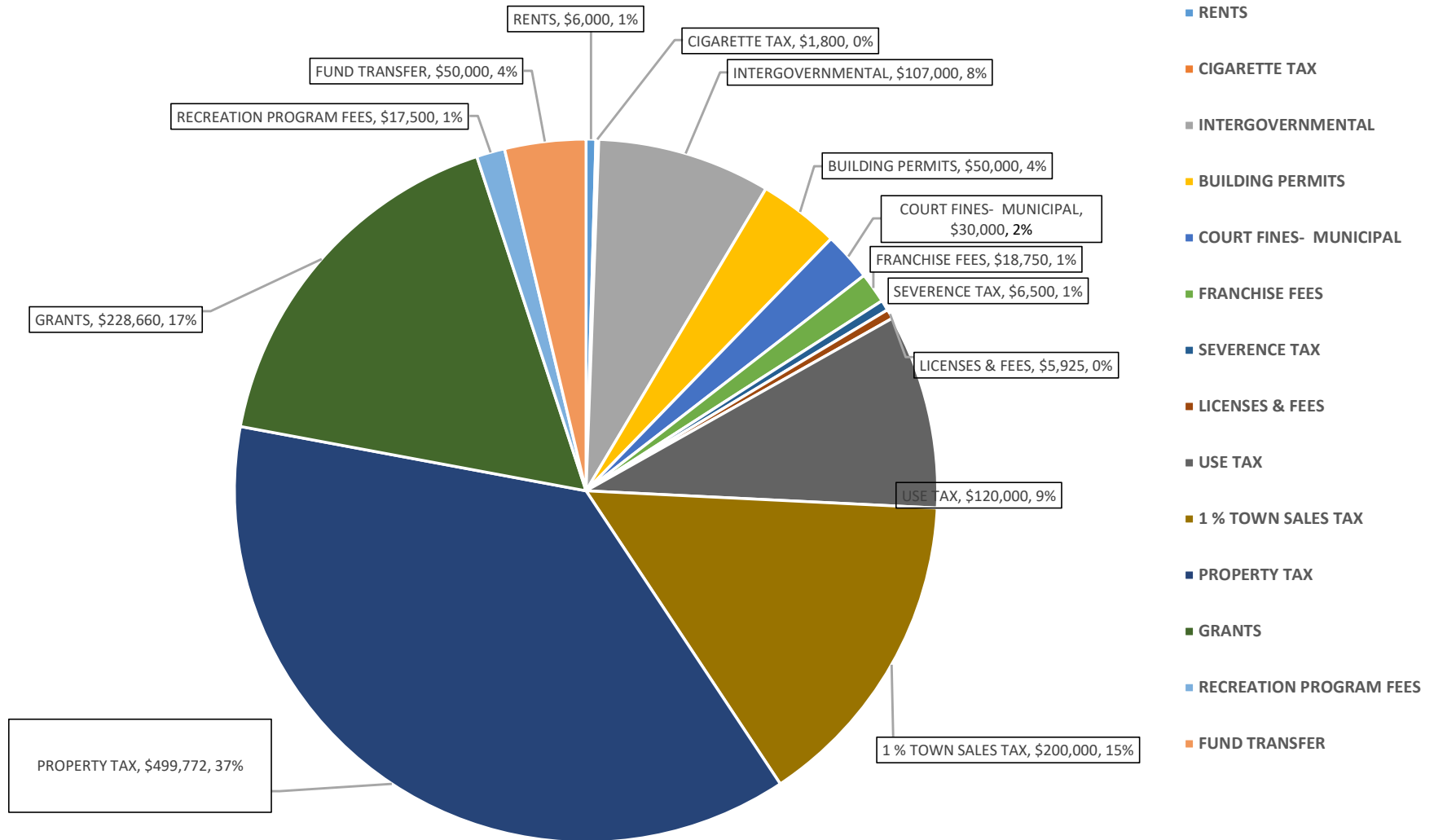
Net Position represents assets plus deferred outflows less liabilities less deferred inflows. Net position invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any borrowing used for the acquisition, construction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

TOWN OF WIGGINS

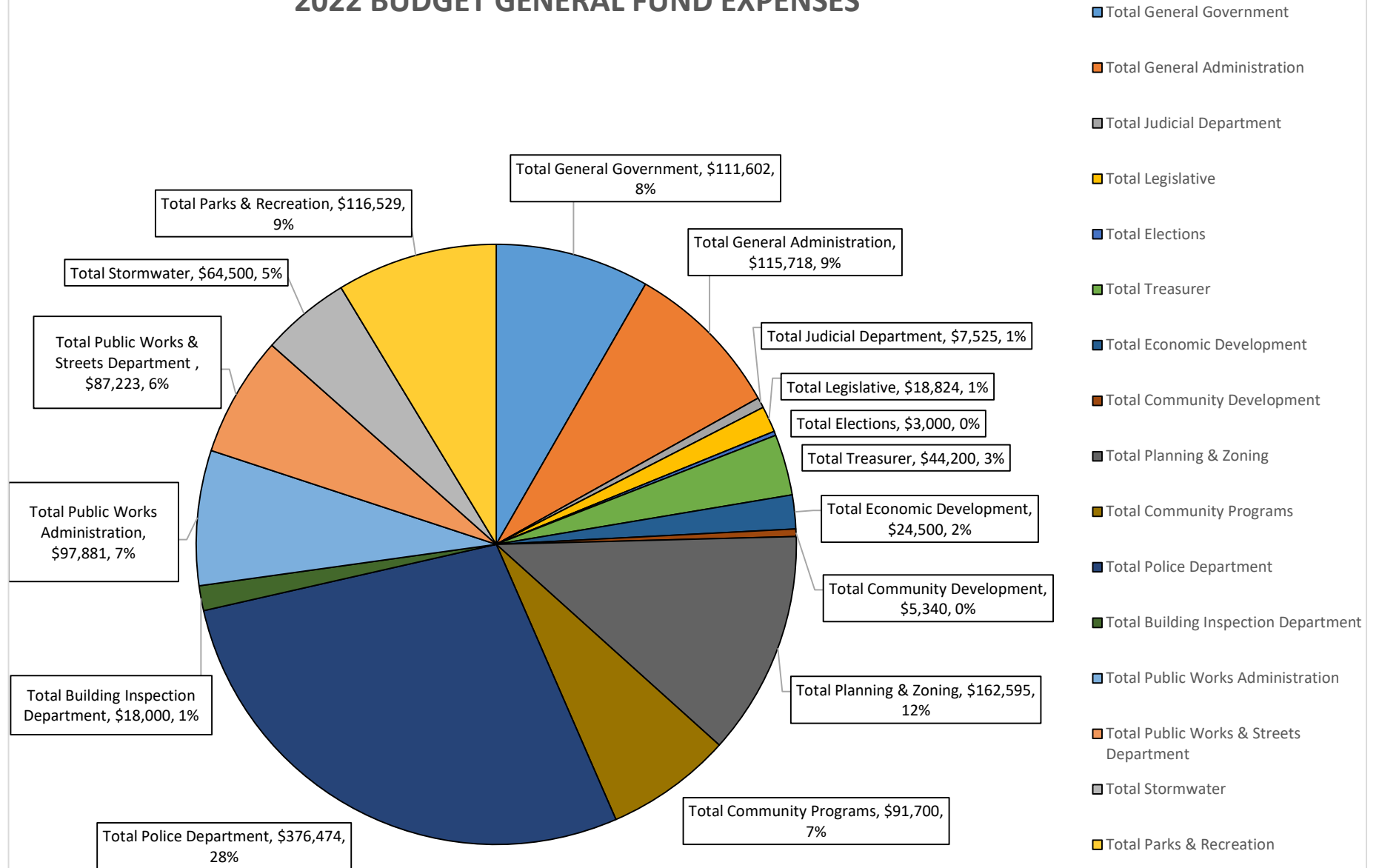
ORGANIZATION CHART



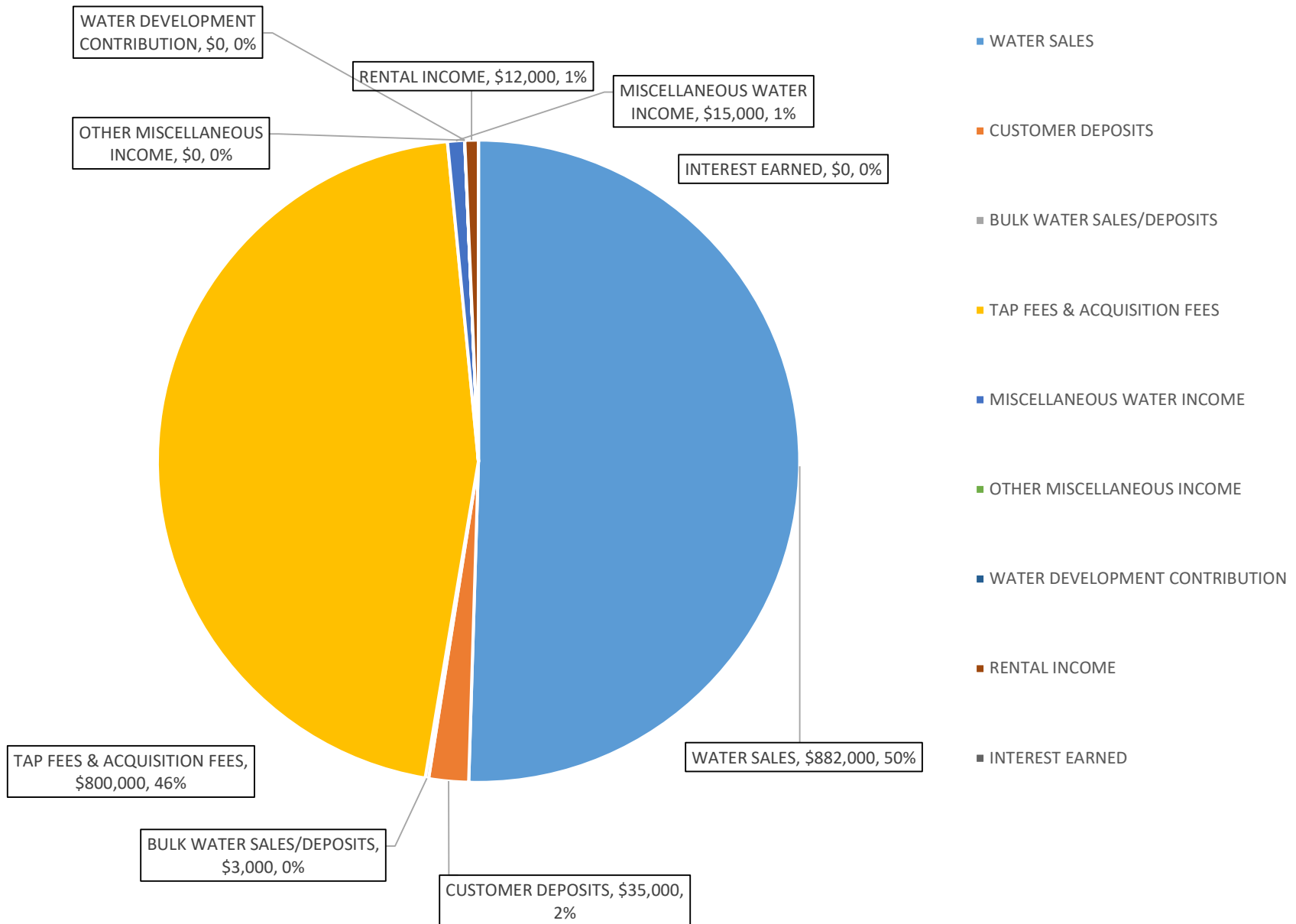
2022 BUDGET GENERAL FUND REVENUE



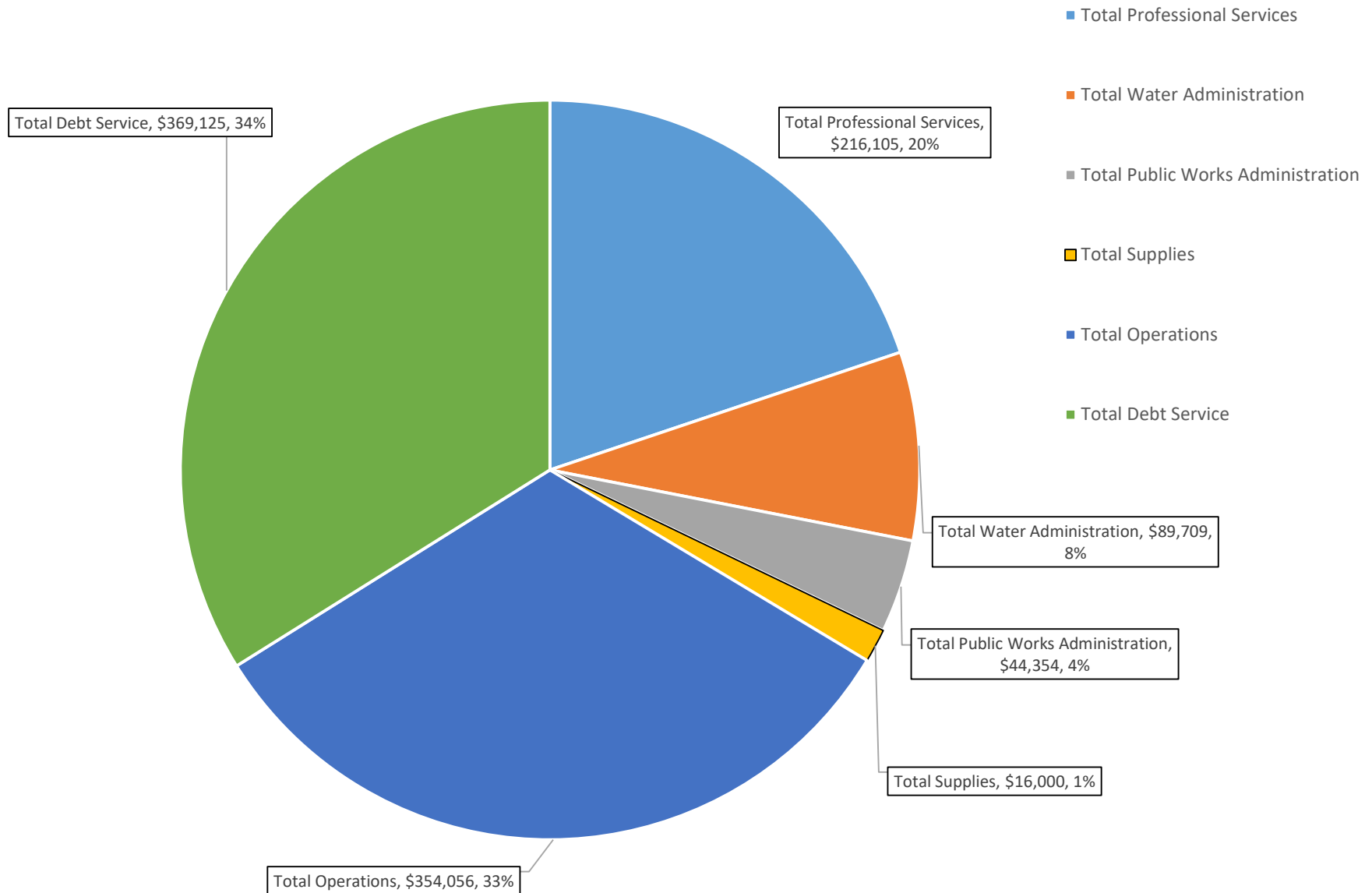
2022 BUDGET GENERAL FUND EXPENSES



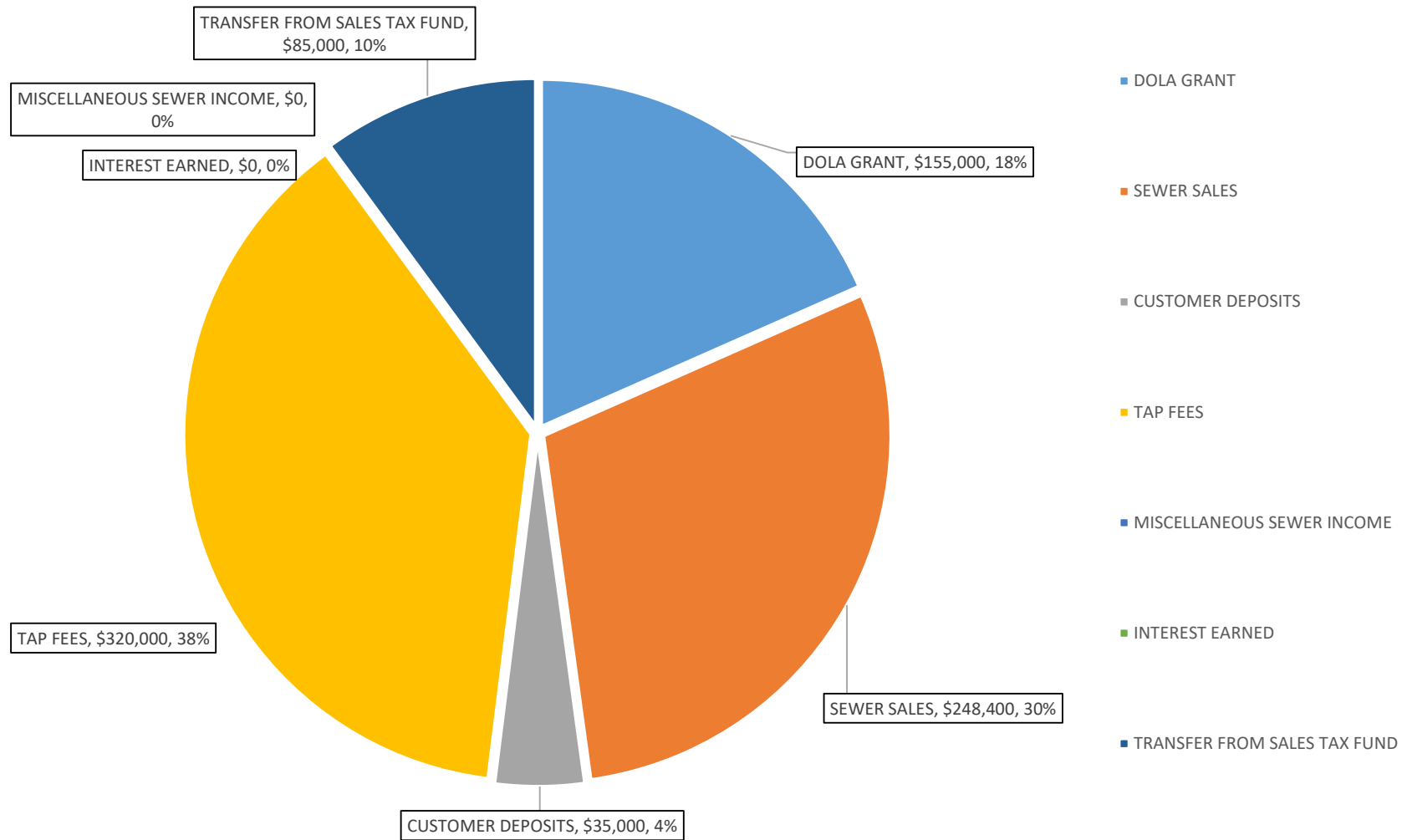
2022 WATER ENTERPRISE FUND REVENUE



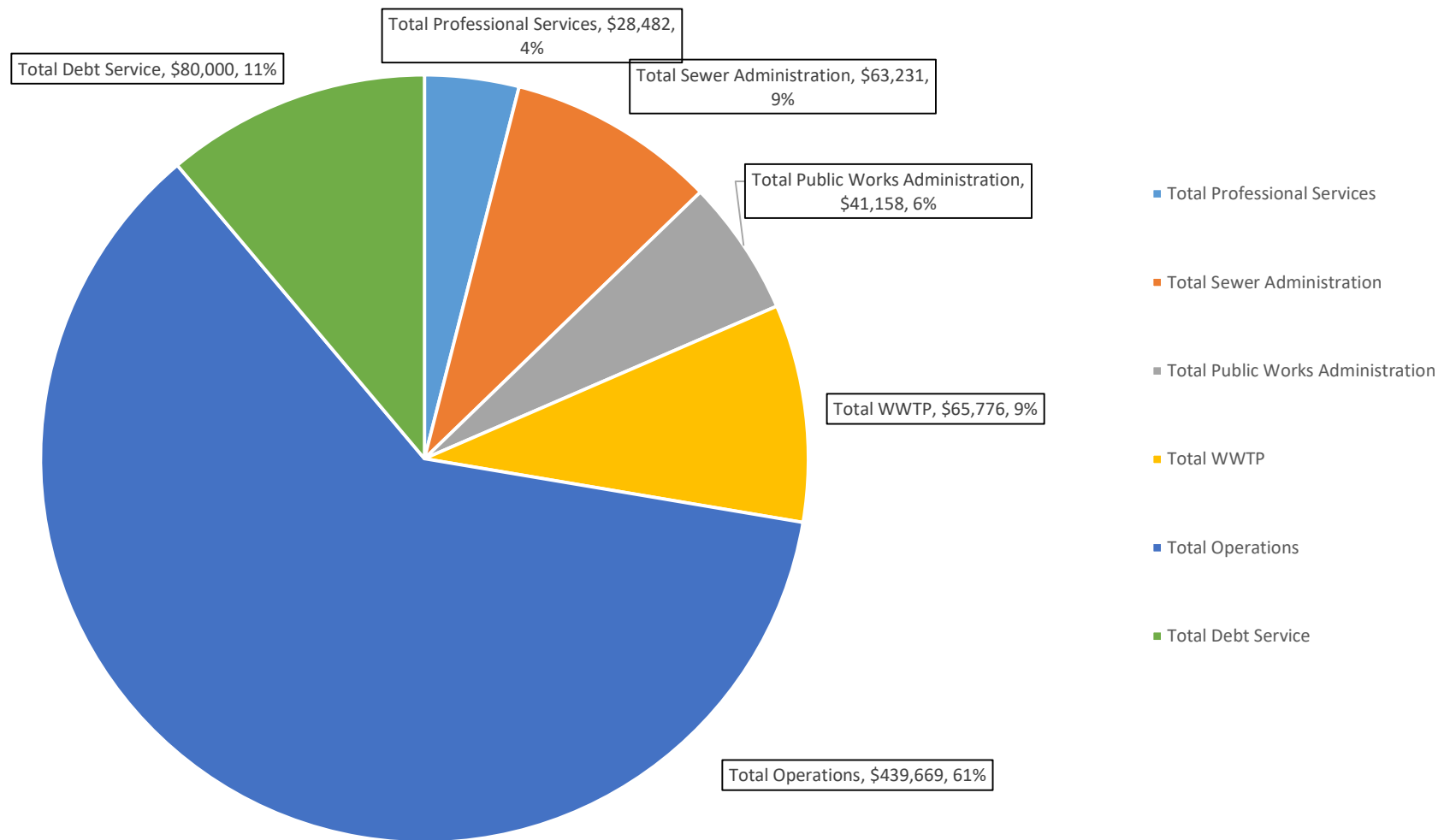
2022 WATER ENTERPRISE FUND EXPENSES



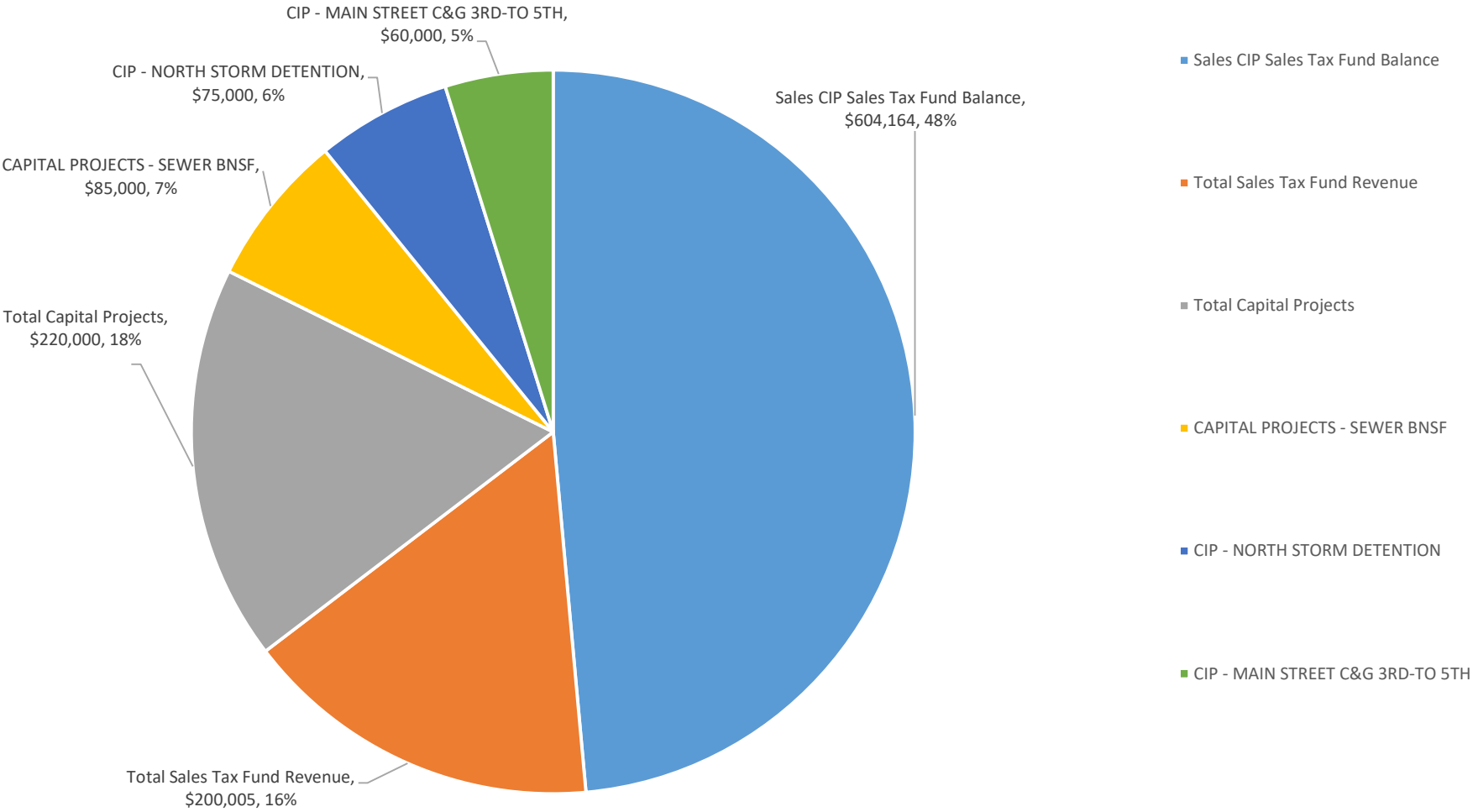
2022 SEWER ENTERPRISE FUND REVENUE



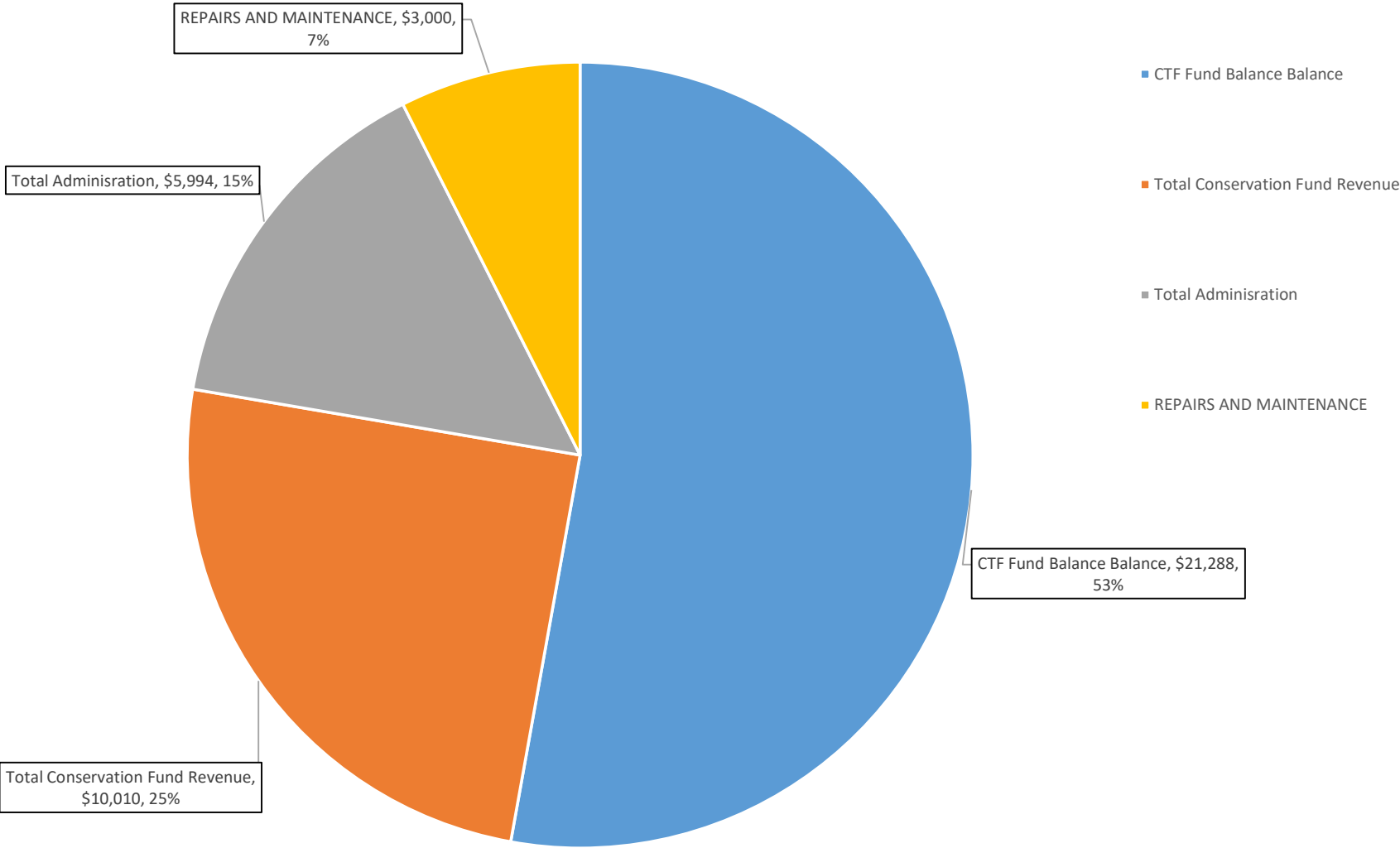
2022 SEWER ENTERPRISE FUND EXPENSES



CAPITAL IMPROVEMT PROJECT SALES TAX FUND BUDGET



2022 CONSERVATION TRUST FUND BUDGET



TOWN OF WIGGINS 2022 BUDGET

Adopted December 15, 2021

GL Account	Account Description	2020 Actual	2021 Budget	2021 Actual Est. YTD	2022 Proposed
Beginning Fund Balance				\$763,045	\$1,664,103
General Fund Revenue					
10-31100	CURRENT PROPERTY TAX	\$358,783	\$403,665	\$405,890	\$499,772
10-31200	SPECIFIC OWNERSHIP	\$31,606	\$18,500	\$34,796	\$25,000
10-31300	1% TOWN SALES TAX	\$209,466	\$130,000	\$240,000	\$200,000
10-31301	USE TAX	\$100,461	\$75,000	\$150,000	\$120,000
10-31420	CIGARETTE TAX	\$1,995	\$1,000	\$22,000	\$1,800
10-31810	SEVERENCE TAX	\$21,572	\$15,000	\$7,996	\$6,500
10-31820	FRANCHISE FEE-MORGAN CTY REA	\$8,057	\$8,000	\$8,675	\$8,000
10-31821	FRANCHISE FEE-XCEL ENERGY	\$8,937	\$8,000	\$8,500	\$8,000
10-31823	FRANCHISE FEE-WIGGINS TELE (Blue Lighten	\$2,949	\$2,200	\$3,300	\$2,750
10-31900	PENALTIES & INTEREST	\$1,127	\$0	\$700	\$0
10-32110	LIQUOR LICENSE (15%)	\$188	\$200	\$236	\$175
10-32210	BUILDING PERMITS	\$122,158	\$64,000	\$125,000	\$50,000
10-33410	GRANTS (DOLA CARES Act)	\$68,039	\$0	\$72,783	\$0
10-33412	DOLA EIAF 2021	\$0	\$0	\$0	\$82,500
10-33415	FEDERAL GRANT - ARP	\$0	\$0	\$146,160	\$146,160
10-33430	MISCELLANEOUS FEES	-\$233	\$0	\$4,600	\$0
10-33530	HIGHWAY USERS TAX	\$42,320	\$32,000	\$45,848	\$38,000
10-33550	ADDITIONAL MOTOR VEHICLE	\$7,325	\$5,000	\$9,343	\$6,000
10-33800	ROAD & BRIDGE	\$41,061	\$28,000	\$46,213	\$38,000
10-34210	SPECIAL POLICE SERVICES	\$0	\$0	\$95	\$0
10-34215	VIN INSPECTIONS	\$0	\$0	\$555	\$250
10-34220	BUILDING DEVELOPMENT REVIEW	\$2,562	\$5,000	\$6,175	\$5,000
10-34221	BUILDING INSPECTION PLAN REVIEW	\$0	\$0	\$250	\$1,000
10-34282	PARKS & REC FEES	\$4,862	\$9,000	\$7,564	\$0
10-34283	SOFTBALL REG FEES	\$0	\$0	\$65	\$2,000
10-34284	BASEBALL REG FEES	\$0	\$0	\$10,830	\$11,000
10-34286	VOLLEYBALL REG FEES	-\$805	\$0	\$860	\$1,000
10-34287	SOCCER REG FEES	\$0	\$0	\$30	\$1,500
10-34289	MISCELLANEOUS ACTIVITY FEES	\$66	\$0	\$2,160	\$2,000
10-34292	ABATEMENTS	\$0	\$0	\$0	\$0
10-35100	COURT APPEAL & BONDS	\$0	\$0	\$0	\$0
10-35110	COURT FINES-MUNICIPAL	\$34,731	\$15,000	\$50,000	\$30,000
10-36000	OTHER MISCELLANEOUS	\$1,249	\$0	\$4,695	\$0
10-36005	Cash Over/Short	\$836	\$0	\$0	\$0
10-36010	DOG LICENSES/CLINIC	\$350	\$300	\$460	\$300
10-36011	BUSINESS LICENSES	\$740	\$1,000	\$4,415	\$3,500
10-36012	CONTRACTOR LICENSES	\$2,075	\$1,200	\$2,250	\$1,800
10-36013	GOLF CART LICENSES	\$150	\$100	\$370	\$150
10-36014	MISCELLANEOUS FEES	\$0	\$0	\$0	\$0
10-36020	CULTURE & RECREATIONAL FEES	\$0	\$0	\$0	\$0

TOWN OF WIGGINS 2022 BUDGET

Adopted December 15, 2021

GL Account	Account Description	2020 Actual	2021 Budget	2021 Actual Est. YTD	2022 Proposed
10-36030	DONATIONS & SPECIAL EVENTS	\$0	\$0	\$1,150	\$0
10-36040	INSURANCE PROCEEDS	\$0	\$0	\$46,201	\$0
10-36050	CAPITAL CREDITS RECEIVED	\$0	\$0	\$0	\$0
10-36100	INTEREST ON SAVINGS	\$283	\$0	\$15	\$10
10-36310	BUILDING & FARM RENT	\$2,150	\$4,660	\$6,000	\$6,000
10-36314	LEGAL SETTLEMENTS	\$0	\$0	\$0	\$0
10-36420	REFUNDS	\$14,697	\$0	\$6,563	\$0
10-36500	CONTRIBUTIONS/DONATIONS	\$5,025	\$0	\$395	\$0
10-36501	SPONSORSHIPS	\$0	\$0	\$465	\$0
10-36510	OTHER GRANTS	\$2,600	\$0	\$0	\$0
10-36511	GRANTS - LEAF	\$1,641	\$0	\$3,940	\$0
10-36512	GRANTS - DUI	\$1,150	\$0	\$1,739	\$0
10-36513	GRANTS - POLICE TRAINING	\$0	\$0	\$2,107	\$0
10-36514	GRANTS- SIPA	\$6,500	\$0	\$0	\$0
10-36515	GRANTS - CIOT	\$225	\$0	\$0	\$0
10-39001	DEBT PROCEEDS	\$9,541	\$0	\$0	\$0
10-39150	TRANSFER FROM CTF	\$36,968	\$0	\$0	\$0
10-39160	TRANSFER FROM SALES TAX FUND	\$0	\$0	\$0	\$50,000
Total General Fund Revenue		\$1,153,405	\$826,825	\$1,491,389	\$1,348,167

TOWN OF WIGGINS 2022 BUDGET

Adopted December 15, 2021

GL Account	Account Description	2020 Actual	2021 Budget	2021 Actual Est. YTD	2022 Proposed
GENERAL FUND EXPENSES					
General Government					
10-410-13	FINANCIAL AUDIT	\$2,853	\$4,000	\$0	\$9,000
10-410-32	PROFESSIONAL SERVICES	\$25,492	\$15,000	\$12,781	\$15,000
10-410-34	CODIFICATION	\$0	\$12,000	\$0	\$12,000
10-410-35	COPIER LEASE	\$0	\$477	\$318	\$477
10-410-40	EMPLOYEE TRAINING	\$342	\$5,000	\$978	\$5,000
10-410-41	TELEPHONE & INTERNET	\$573	\$800	\$569	\$800
10-410-42	UTILITIES--ELECTRIC	\$3,081	\$3,000	\$2,203	\$3,000
10-410-43	OFFICE BLDG REPAIRS & MAINT	\$3,604	\$4,000	\$940	\$2,000
10-410-44	POSTAGE METER LEASE	\$2,063	\$1,400	\$826	\$525
10-410-45	UTILITES-GAS	\$0	\$1,200	\$0	\$1,200
10-410-46	CELL PHONE	\$0	\$980	\$0	\$980
10-410-48	TRASH	\$0	\$270	\$0	\$270
10-410-52	INSURANCE & BONDS	\$23,408	\$20,000	\$24,522	\$25,000
10-410-54	ADVERTISING	\$1,349	\$500	\$161	\$250
10-410-55	POSTAGE & SHIPPING	\$1,566	\$1,200	\$1,338	\$1,500
10-410-58	TRAVEL & MEETINGS	\$3,665	\$3,500	\$1,026	\$3,500
10-410-61	OPERATING SUPPLIES	\$9,513	\$5,600	\$6,105	\$10,000
10-410-68	COPIER EXPENSE	\$0	\$390	\$0	\$600
10-410-70	IT SUPPORT	\$0	\$15,000	\$314	\$15,000
10-410-71	COMPUTER SOFTWARE	\$0	\$3,000	\$428	\$3,000
10-410-87	EQUIPMENT	\$24,537	\$0	\$0	\$0
10-410-90	DUES & SUBSCRIPTIONS	\$1,838	\$2,500	\$402	\$2,500
Total General Government		\$103,883	\$99,817	\$52,912	\$111,602
General Administration					
10-411-11	SALARY-TOWN CLERK	\$54	\$0	\$0	\$0
10-411-15	ADMINISTRATION DEPT EMPLOYEES	\$76,236	\$84,637	\$80,000	\$86,649
10-411-20	EMPLOYEE BENEFITS	\$5,501	\$13,303	\$8,000	\$13,847
10-411-22	FICA & MEDICARE	\$6,098	\$6,425	\$5,500	\$6,629
10-411-23	457 RETIREMENT	\$1,757	\$3,394	\$3,300	\$6,190
10-411-25	UNEMPLOYMENT INS	\$267	\$254	\$175	\$254
10-411-26	WORKERS' COMPENSATION	\$1,976	\$150	\$150	\$150
10-411-27	EMPLOYEE APPRECIATION	\$222	\$1,000	\$500	\$1,000
10-411-28	TA VEHICLE MILEAGE	\$920	\$1,000	\$900	\$1,000
Total General Administration		\$93,032	\$110,162	\$98,525	\$115,718
Judicial Department					
10-412-00	CONTRACT-JUDGE	\$3,750	\$3,500	\$3,125	\$3,600
10-412-01	CONTRACT-TOWN PROSECUTOR	\$2,295	\$2,500	\$2,115	\$3,000
10-412-35	COPIER LEASE	\$0	\$286	\$95	\$125
10-412-41	TELEPHONE & INTERNET	\$0	\$100	\$0	\$100
10-412-55	POSTAGE	\$0	\$200	\$30	\$50

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GL Account	Account Description	2020 Actual	2021 Budget	2021 Actual Est. YTD	2022 Proposed
10-412-61	OFFICE SUPPLIES	\$1,713	\$500	\$129	\$150
10-412-68	COPIER EXPENSE	\$0	\$234	\$0	\$200
10-412-70	IT SUPPORT	\$0	\$1,000	\$0	\$100
10-412-71	COMPUTER SOFTWARE	\$0	\$146	\$0	\$200
Total Judicial Department		\$7,758	\$8,466	\$5,494	\$7,525
Legislative					
10-413-10	MAYOR COMPENSATION	\$2,600	\$2,400	\$1,600	\$2,400
10-413-11	BOARD OF TRUSTEES COMPENSATION	\$2,960	\$2,880	\$1,920	\$2,880
10-413-12	BOARD OF TRUSTEES APPRECIATION	\$0	\$500	\$0	\$500
10-413-22	FICA & MEDICARE	\$376	\$404	\$269	\$404
10-413-26	WORKER'S COMPENSATION	\$55	\$140	\$0	\$140
10-413-40	BOARD OF TRUSTEES TRAINING	\$0	\$3,000	\$0	\$3,000
10-413-51	E & O INSURANCE	\$0	\$1,850	\$0	\$2,000
10-413-58	BOARD TRAVEL & MEETINGS	\$0	\$700	\$76	\$5,000
10-413-90	DUES & SUBSCRIPTIONS	\$0	\$1,000	\$0	\$2,500
Total Legislative		\$5,991	\$12,874	\$3,865	\$18,824
Elections					
10-414-00	ELECTIONS	\$1,298	\$3,000	\$0	\$3,000
Total Elections		\$1,298	\$3,000	\$0	\$3,000
Treasurer					
10-415-15	COLLECTIONS (TREASURERS FEE)	\$7,198	\$6,800	\$7,863	\$8,000
10-415-30	TOWN LEGAL	\$52,495	\$35,000	\$31,564	\$35,000
10-415-40	REPORTING & PUBLISHING	\$911	\$1,200	\$354	\$1,200
Total Treasurer		\$60,604	\$43,000	\$39,781	\$44,200
Economic Development					
10-416-50	ECONOMIC DEVELOPMENT	\$6,000	\$6,600	\$12,910	\$20,000
10-416-51	MEMBERSHIP FEES/DUES	\$1,340	\$0	\$0	\$4,500
10-416-54	CARES ACT BUSINESS GRANT	\$10,274	\$0	\$0	\$0
Total Economic Development		\$17,614	\$6,600	\$12,910	\$24,500
Community Development					
10-417-85	CODE ENFORCEMENT	\$0	\$0	\$0	\$500
10-417-63	ABATEMENT	\$0	\$0	\$0	\$500
10-417-30	COMMUNITY MEETINGS	\$0	\$0	\$0	\$1,000
10-417-91	NEWSLETTER	\$0	\$0	\$0	\$2,100
10-417-35	COPIER LEASE	\$0	\$0	\$0	\$95
10-417-68	COPIER EXPENSE	\$0	\$0	\$0	\$120
10-417-55	POSTAGE MACHINE LEASE	\$0	\$0	\$0	\$105
10-417-44	POSTAGE	\$0	\$0	\$0	\$500
10-417-61	OFFICE SUPPLIES	\$0	\$0	\$0	\$120
10-417-70	IT SUPPORT	\$0	\$0	\$0	\$200

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10-417-71	COMPUTER SOFTWARE	\$0	\$0	\$0	\$100
Total Community Development		\$0	\$0	\$0	\$5,340
Planning & Zoning					
10-418-40	STAFF TRAINING	\$0	\$0	\$0	\$1,000
10-418-49	COMMISSION TRAINING	\$0	\$0	\$0	\$500
10-418-30	LEGAL / ENGINEERING SUPPORT	\$0	\$0	\$0	\$3,500
10-418-51	MEMBERSHIPS/PUBLICATIONS	\$0	\$0	\$0	\$200
10-418-54	NOTICES/PUBLICATION	\$0	\$0	\$0	\$1,000
10-418-93	COMPREHENSIVE PLAN	\$0	\$0	\$0	\$82,500
10-418-94	ZONING MAP	\$0	\$0	\$0	\$5,000
10-418-97	LAND DEVELOPMENT CODE	\$0	\$0	\$0	\$37,500
10-418-98	IMPACT FEE STUDY	\$0	\$0	\$0	\$30,000
10-418-35	COPIER LEASE	\$0	\$0	\$0	\$95
10-418-68	COPIER EXPENSE	\$0	\$0	\$0	\$100
10-418-41	TELEPHONE & INTERNET	\$0	\$0	\$0	\$425
10-418-55	POSTAGE MACHINE LEASE	\$0	\$0	\$0	\$105
10-418-44	POSTAGE	\$0	\$0	\$0	\$420
10-418-61	OFFICE SUPPLIES	\$0	\$0	\$0	\$50
10-418-70	IT SUPPORT	\$0	\$0	\$0	\$100
10-418-71	COMPUTER SOFTWARE	\$0	\$0	\$0	\$100
Total Planning & Zoning		\$0	\$0	\$0	\$162,595
Commuity Programs					
10-419-00	FOURTH OF JULY FESTIVAL	\$121	\$12,575	\$17,406	\$20,000
10-419-01	WIGGINS OLD TIME CHRISTMAS	\$268	\$3,900	\$8	\$4,000
10-419-02	FALL HARVEST FEST	\$0	\$0	\$0	\$4,000
10-419-05	BUSINESS DIST BEAUTIFICATION	\$0	\$2,000	\$641	\$2,000
10-419-20	DONATIONS/GRANTS	\$25,246	\$2,900	\$1,538	\$10,000
10-419-99	OTHER MISCELLANEOUS	\$36	\$0	\$203	\$0
10-419-65	TREES/TREE PLANTING	\$0	\$0	\$0	\$2,000
10-419-66	PLANTERS	\$0	\$0	\$0	\$1,500
10-419-58	COMMUNITY MEETINGS	\$0	\$0	\$0	\$2,000
10-419-91	NEWSLETTER/EVENT POSTCARDS/FLYERS	\$0	\$0	\$0	\$1,200
10-419-62	MAIN STREET PROGAM	\$0	\$0	\$0	\$20,000
10-419-10	EVENTS COORDINATOR	\$0	\$0	\$0	\$25,000
Total Community Programs		\$25,670	\$21,375	\$19,797	\$91,700
Police Department					
10-421-04	OFFICER EQUIPMENT	\$0	\$9,250	\$861	\$45,250
10-421-05	CAPITAL OUTLAY-EQUIPMENT	\$11,748	\$0	\$0	\$0
10-421-09	CAPITAL OUTLAY-VEHICLE LEASE	\$11,066	\$0	\$0	\$0
10-421-10	CAPITAL OUTLAY LEASE	\$0	\$0	\$16,166	\$0
10-421-15	POLICE SALARIES	\$158,672	\$163,273	\$109,271	\$179,727
10-421-20	EMPLOYEE BENEFITS	\$16,985	\$33,257	\$19,459	\$28,649

TOWN OF WIGGINS 2022 BUDGET

Adopted December 15, 2021

GL Account	Account Description	2020 Actual	2021 Budget	2021 Actual Est. YTD	2022 Proposed
10-421-22	FICA & MEDICARE	\$4,510	\$1,620	\$1,585	\$13,749
10-421-23	PENSION-FPPA	\$8,558	\$16,327	\$9,716	\$16,175
10-421-24	DEATH & DISABILITY-FPPA	\$743	\$2,286	\$513	\$2,876
10-421-25	UNEMPLOYMENT INSURANCE	\$606	\$490	\$118	\$539
10-421-26	WORKERS' COMPENSATION	\$1,372	\$7,510	\$0	\$7,510
10-421-29	UNIFORMS	\$1,712	\$2,500	\$0	\$3,000
10-421-30	PROFESSIONAL LEGAL SERVICES	\$0	\$1,000	\$0	\$1,000
10-421-35	COPIER LEASE	\$0	\$95	\$32	\$95
10-421-40	TRAINING	\$2,517	\$2,100	\$2,497	\$3,000
10-421-41	TELEPHONE & INTERNET	\$2,248	\$700	\$1,803	\$2,735
10-421-42	MORGAN COUNTY COM CENTER PHONE LIN	\$1,956	\$1,821	\$407	\$1,821
10-421-43	VEHICLE REPAIRS AND MAINTENANCE	\$6,393	\$5,525	\$2,887	\$5,525
10-421-21	VEHICLE/MOBILE EQUIPMENT	\$0	\$0	\$0	\$6,000
10-421-44	UTILITIES-ELECTRIC	\$0	\$750	\$0	\$750
10-421-45	UTILITIES-GAS	\$0	\$400	\$0	\$400
10-421-46	CELL PHONE	\$0	\$1,650	\$227	\$350
10-421-48	TRASH	\$0	\$270	\$0	\$270
10-421-49	OTHER MISCELLANEOUS	\$1,899	\$100	\$735	\$1,000
10-421-52	INSURANCE & BONDS	\$16,042	\$16,500	\$16,477	\$25,000
10-421-55	PRINTING	\$1,707	\$600	\$0	\$800
10-421-60	SPECIAL DETAIL SERVICES	\$0	\$0	\$47	\$0
10-421-61	OFFICE/GEN OPERATING SUPPLIES	\$4,282	\$2,125	\$354	\$1,000
10-421-62	FUEL	\$1,813	\$7,000	\$6,400	\$8,500
10-421-64	CRIME PREVENTION	\$0	\$850	\$364	\$500
10-421-68	COPIER EXPENSE	\$0	\$78	\$0	\$100
10-421-70	IT SUPPORT	\$0	\$2,500	\$0	\$2,500
10-421-71	COMPUTER SOFTWARE	\$0	\$628	\$1,330	\$9,760
10-421-85	ANIMAL CONTROL	\$67	\$700	\$56	\$100
10-421-72	AMUNITION	\$0	\$0	\$0	\$1,700
10-421-02	CONTRACT SERVICES	\$0	\$0	\$0	\$3,600
10-421-73	LEXIPOLE	\$0	\$0	\$0	\$2,239
10-421-90	MEMBERSHIP DUES	\$0	\$0	\$0	\$253
Total Police Department		\$254,898	\$281,905	\$191,301	\$376,474
Building Inspection Department					
10-424-20	BUILDING INSPECTIONS MATERIALS	\$462	\$850	\$8	\$1,000
10-424-30	DEVELOPMENT REVIEW MISC EXP	\$2,802	\$5,000	\$2,475	\$5,000
10-424-40	EMPLOYEE TRAINING	\$288	\$1,500	\$0	\$2,000
10-424-31	COMMERCIAL BUILDING REVIEW/INSPECTIC	\$0	\$0	\$0	\$5,000
10-424-32	REIDENTIAL BUILDING REVIEW/INSPECTION	\$0	\$0	\$0	\$5,000
Total Building Inspection Department		\$3,551	\$7,350	\$2,483	\$18,000
Public Works Administration					
10-430-11	SALARY- PW EMPLOYEES PART TIME MAINT	\$0	\$0	\$4,401	\$30,779
10-430-15	SALARY-PW SEASONAL (MOWING)	\$6,604	\$6,798	\$5,334	\$6,000

TOWN OF WIGGINS 2022 BUDGET

Adopted December 15, 2021

GL Account	Account Description	2020 Actual	2021 Budget	2021 Actual Est. YTD	2022 Proposed
10-430-16	SALARY PW EMPLOYEES-FULL TIME	\$58,182	\$53,434	\$38,093	\$32,718
10-430-20	EMPLOYEE BENEFITS - PW	\$11,692	\$13,857	\$7,106	\$13,857
10-430-22	FICA & MEDICARE	\$4,801	\$4,493	\$3,440	\$4,493
10-430-23	457 RETIREMENT	\$1,700	\$1,603	\$1,019	\$1,603
10-430-25	UNEMPLOYMENT INSURANCE - PW	\$325	\$181	\$81	\$181
10-430-26	WORKERS' COMPENSATION - PW	\$988	\$8,250	\$0	\$8,250
10-430-29	LIFE INSURANCE	\$0	\$0	\$0	\$0
Total Public Works Administration		\$84,291	\$88,616	\$59,474	\$97,881
Public Works & Streets Department					
10-431-00	UNIFORMS - PW	\$0	\$3,500	\$213	\$3,500
10-431-10	CAPITAL LEASE	\$17,282	\$16,200	\$0	\$0
10-431-20	REPAIRS-EQUIPMENT & VEHICLES	\$7,234	\$9,500	\$5,839	\$9,500
10-431-21	STREETS-SIGNS & MATERIAL	\$2,899	\$3,000	\$3,614	\$10,000
10-431-24	REPAIRS & MAINTENANCE-STREETS	\$12,183	\$20,000	\$3,328	\$10,000
10-431-23	EQUIPMENT RENTAL	\$0	\$200	\$0	\$200
10-431-35	COPIER LEASE	\$0	\$95	\$32	\$95
10-431-39	GIS	\$0	\$250	\$279	\$250
10-431-40	EMPLOYEE TRAINING	\$1,500	\$2,500	\$0	\$2,500
10-431-41	UTILITIES - ELECTRIC	\$5,448	\$1,500	\$3,217	\$1,500
10-431-28	FARM HOUSE UTILITIES	\$0	\$0	\$0	\$2,700
10-431-25	FARM HOUSE MAINT	\$0	\$0	\$0	\$1,000
10-431-43	BUIDING MAINT	\$0	\$3,000	\$4,400	\$3,000
10-431-45	UTILITIES-GAS	\$0	\$1,200	\$0	\$1,200
10-431-46	CELL PHONE	\$0	\$975	\$0	\$975
10-431-47	TELEPHONE & INTERNET	\$0	\$800	\$0	\$800
10-431-48	TRASH REMOVAL	\$0	\$540	\$0	\$540
10-431-52	INSURANCE - PW	\$11,468	\$9,611	\$12,575	\$9,611
10-431-60	STREET LIGHTING - PW	\$10,166	\$9,600	\$7,107	\$9,600
10-431-61	OFFICE SUPPLIES	\$0	\$1,400	\$259	\$1,400
10-431-62	FUEL - PW	\$3,908	\$7,000	\$1,103	\$8,500
10-431-63	CONTRACT REFUSE REMOVAL - PW	\$2,380	\$2,000	\$2,239	\$2,000
10-431-65	TREE PROGRAM	\$0	\$1,500	\$0	\$1,500
10-431-66	PEST/WEED CONTROL - PW	\$195	\$1,600	\$1,555	\$1,600
10-431-68	COPIER EXPENSE	\$0	\$78	\$0	\$78
10-431-70	IT SUPPORT	\$0	\$2,500	\$0	\$2,500
10-431-71	COMPUTER SOFTWARE	\$0	\$424	\$0	\$424
10-431-74	EQUIPMENT- CAPITAL OUTLAY	\$1,455	\$2,250	\$92	\$2,250
10-431-75	RESERVE CAPITAL OUTLAY	\$0	\$0	\$0	\$0
10-431-95	ENGINEERING	\$0	\$0	\$0	\$0
10-431-96	CAPITAL OUTLAY - PEST CONTROL	\$0	\$0	\$0	\$0
10-431-99	OTHER MISCELLANEOUS - PW	\$5,009	\$0	\$1,616	\$0
Total Public Works & Streets Department		\$81,128	\$101,224	\$47,468	\$87,223

TOWN OF WIGGINS 2022 BUDGET

Adopted December 15, 2021

GL Account	Account Description	2020 Actual	2021 Budget	2021 Actual Est. YTD	2022 Proposed
Stormwater					
10-432-59	ENGINEERING/DESIGN	\$0	\$0	\$6,862	\$5,000
10-432-60	CONSTRUCTION	\$0	\$0	\$5,560	\$50,000
10-432-61	RETENTION/DETENTION POND MAINT	\$0	\$0	\$0	\$5,000
10-432-62	CULVERT/DITCH MAINT	\$0	\$0	\$0	\$1,000
10-432-63	3rd AVE STORM LIFT STATION	\$0	\$1,000	\$0	\$1,000
10-432-64	STREET SWEEPING	\$0	\$0	\$0	\$500
10-432-65	LEVEE REPAIR & MAINT	\$0	\$0	\$0	\$2,000
Total Stormwater		\$0	\$1,000	\$12,422	\$64,500
Parks & Recreation					
10-451-10	CONTRACT LABOR	\$110	\$1,500	\$0	\$0
10-451-11	SALARIES - P&R COORDINATOR (SEAS)	\$0	\$0	\$1,213	\$17,991
10-451-16	SALARIES - PW FULL-TIME	\$0	\$0	\$0	\$5,006
10-451-12	SALARIES - SUMMER HELP (PT/SEAS)	\$6,714	\$2,938	\$7,165	\$16,141
10-451-22	FICA P&R	\$481	\$219	\$641	\$641
10-451-25	UNEMPLOYMENT INSURANCE	\$20	\$9	\$25	\$25
10-451-26	WORKERS' COMPENSATION	\$0	\$1,500	\$0	\$1,500
10-451-30	SPECIAL EVENTS - P&R	\$6,600	\$1,000	\$137	\$1,000
10-451-38	CELL PHONE	\$0	\$490	\$0	\$490
10-451-39	TELEPHONE & INTERNET	\$0	\$1,200	\$0	\$1,200
10-451-41	UTILITIES - ELECTRIC	\$13,230	\$6,600	\$7,633	\$12,000
10-451-43	PARK REPAIR AND MAINTENANCE	\$7,932	\$10,000	\$10,005	\$15,000
10-451-44	CAPITAL OUTLAY - PARKS	\$0	\$0	\$1,199	\$15,000
10-451-48	TRASH	\$0	\$800	\$0	\$800
10-451-61	OPERATING SUPPLIES - P&R	\$245	\$1,500	\$3,718	\$4,500
10-451-62	PARKS & RECREATION PROGRAMS	\$4,493	\$9,000	\$9,964	\$3,000
10-451-83	SOFTBALL	\$0	\$0	\$12	\$2,000
10-451-84	BASEBALL	\$0	\$0	\$0	\$10,100
10-451-86	VOLLEYBALL	\$44	\$0	\$0	\$1,000
10-451-87	SOCCER	\$0	\$0	\$0	\$1,200
10-451-88	SUMMER ACTIVITY	\$0	\$0	\$0	\$2,000
10-451-89	MISC ACTIVITY	\$2,357	\$0	\$55	\$0
10-451-90	UNIFORMS & EQUIPMENT P&R	\$0	\$0	\$2,089	\$500
10-451-91	MISC FEES	\$409	\$500	\$0	\$0
10-451-92	PARK CONCESSION EXPENSE	\$0	\$1,200	\$44	\$100
10-451-71	COMPUTER SOFTWARE	\$0	\$0	\$0	\$2,100
10-451-70	IT SUPPORT	\$0	\$0	\$0	\$100
10-451-60	BACKGROUND CHECKS	\$0	\$0	\$0	\$735
10-451-93	MEMBERSHIP/PUBLICATIONS	\$0	\$0	\$0	\$200
10-451-40	TRAINING	\$0	\$0	\$0	\$1,000
10-451-55	NEWSLETTERS/POSTCARDS	\$0	\$0	\$0	\$1,200
Total Parks & Recreation		\$42,635	\$38,456	\$43,899	\$116,529

TOWN OF WIGGINS 2022 BUDGET
Adopted December 15, 2021

GL Account	Account Description	2020 Actual	2021 Budget	2021 Actual Est. YTD	2022 Proposed
	TOTAL GENERAL FUND EXPENDITURES	\$782,354	\$823,844	\$590,330	\$1,345,612
	TOTAL GENERAL FUND REVENUE	\$1,153,405	\$826,825	\$1,491,389	\$1,348,167
	NET REVENUE OVER EXPENDITURES	\$371,051	\$2,981	\$901,058	\$2,555
	Ending General Fund Balance			\$1,664,103	\$1,666,659

TOWN OF WIGGINS 2022 BUDGET

Adopted December 15, 2021

GL Account	Account Description	2020 Actual	2021 Budget	2021 Actual Est. YTD	2022 Proposed
WATER ENTERPRISE FUND					
Beginning Water Enterprise Funds Available				\$1,108,077	\$398,833
Water Fund Revenue					
20-34000	WATER SALES	\$748,025	\$615,000	\$768,000	\$882,000
20-34001	CUSTOMER DEPOSITS	\$0	\$45,000	\$34,516	\$35,000
20-34002	BULK WATER SALES/DEPOSITS	\$22,220	\$3,000	-\$11,888	\$3,000
20-34440	TAP FEES & ACQUISITION FEES	\$816,500	\$500,000	\$523,500	\$800,000
20-34450	MISCELLANEOUS WATER INCOME	\$20,262	\$5,000	\$22,000	\$15,000
20-34451	OTHER MISCELLANEOUS INCOME	\$6,296	\$22,316	\$0	\$0
20-36000	WATER DEVELOPMENT CONTRIBUTION	\$325	\$0	\$250	\$0
20-36001	RENTAL INCOME	\$15,850	\$10,000	\$17,704	\$12,000
20-36100	INTEREST EARNED	\$1,142	\$0	\$328	\$0
Total Water Fund Revenue		\$1,630,621	\$1,200,316	\$1,354,410	\$1,747,000
Professional Services					
20-410-13	FINANCIAL AUDIT	\$2,853	\$4,000	\$7,667	\$4,000
20-410-15	TREASURER'S FEES	\$62	\$0	\$0	\$0
20-410-30	LEGAL SERVICE	\$34,300	\$5,000	\$1,731	\$5,000
20-410-31	WATER RIGHTS EXPENSES (LEGAL)	\$0	\$95,000	\$83,907	\$95,000
20-410-32	PROF SERVICES WATER RIGHTS (ENGRNG)	\$126,030	\$135,000	\$87,052	\$90,000
20-410-44	POSTAGE MACHINE LEASE	\$0	\$0	\$0	\$105
20-410-33	POSTAGE	\$1,753	\$2,000	\$1,571	\$2,000
20-410-34	WATER DEPOSIT REFUND	\$0	\$1,000	\$256	\$1,000
20-410-38	PROFESSIONAL SERVICES ACCOUNTANT	\$0	\$10,000	\$11,525	\$10,000
20-410-40	TRAVEL, MEETINGS, & TRAINING	\$1,077	\$4,000	\$110	\$4,000
20-410-59	DESIGN/SYSTEM ENGINEERING	\$0	\$100,000	\$4,873	\$5,000
Total Professional Services		\$166,074	\$356,000	\$198,690	\$216,105
Water Administration					
20-411-12	EMPLOYEE SALARY-ADMINISTRATION	\$61,896	\$66,943	\$52,000	\$65,793
20-411-20	EMPLOYEE BENEFITS	\$4,848	\$9,977	\$4,642	\$10,505
20-411-21	COMPENSATED ABSENCE EXPENSE	\$1,867	\$0	\$0	\$0
20-411-22	FICA & MEDICARE	\$4,561	\$4,994	\$3,490	\$5,033
20-411-23	457 RETIREMENT	\$1,592	\$3,006	\$1,996	\$5,116
20-411-25	UNEMPLOYMENT INSURANCE	\$187	\$201	\$47	\$197
20-411-26	WORKERS' COMPENSATION	\$0	\$145	\$0	\$145
20-411-72	UTILITY BILLING SOFTWARE EXP	\$0	\$2,920	\$0	\$2,920
Total Water Administration		\$74,950	\$88,186	\$62,176	\$89,709
Public Works Administration					
20-430-11	SALARY-PW MAINTENANCE	\$36,943	\$37,640	\$21,461	\$30,040
20-430-15	EMPL SALARY-PW P/T SEASONAL	\$0	\$4,243	\$0	\$1,950

TOWN OF WIGGINS 2022 BUDGET

Adopted December 15, 2021

GL Account	Account Description	2020 Actual	2021 Budget	2021 Actual Est. YTD	2022 Proposed
20-430-20	EMPLOYEE BENEFITS	\$7,585	\$8,868	\$4,338	\$5,730
20-430-22	FICA & MEDICARE	\$2,745	\$3,124	\$1,532	\$2,298
20-430-23	457 RETIREMENT	\$1,075	\$1,129	\$549	\$901
20-430-25	UNEMPLOYMENT INSURANCE	\$111	\$126	\$30	\$90
20-430-26	WORKERS' COMPENSATION	\$549	\$3,345	\$0	\$3,345
Total Public Works Administration		\$49,008	\$58,476	\$27,910	\$44,354
Supplies					
20-431-22	EQUIPMENT REPAIRS AND MAINT	\$14,214	\$5,000	\$605	\$5,000
20-431-62	FUEL	\$4,998	\$5,500	\$3,290	\$6,000
20-431-75	VEHICLE REPAIR	\$3,901	\$5,000	\$4,159	\$5,000
Total Supplies		\$23,113	\$15,500	\$8,055	\$16,000
Operations					
20-432-00	LINE MAINTENANCE	\$3,840	\$5,000	\$0	\$2,500
20-432-30	CONTRACT OPERATOR	\$12,767	\$5,000	\$4,670	\$6,000
20-432-35	COPIER LEASE	\$0	\$477	\$159	\$477
20-432-37	ANALYTICAL/SAMPLING EXPENSE	\$1,095	\$10,000	\$8,068	\$12,000
20-432-39	GIS	\$0	\$1,125	\$1,125	\$1,125
20-432-40	TELEPHONE & INTERNET	\$0	\$800	\$0	\$800
20-432-41	UTILITIES-ELECTRIC	\$72,573	\$65,000	\$48,720	\$70,000
20-432-45	UTILITIES-GAS	\$0	\$500	\$3,349	\$500
20-432-46	CELL PHONE	\$0	\$764	\$0	\$764
20-432-48	TRASH	\$0	\$100	\$0	\$100
20-432-49	UTILITIES-PROPANE	\$0	\$4,500	\$81	\$100
20-432-50	PERMIT FEES	\$0	\$1,000	\$220	\$300
20-432-52	INSURANCE AND BONDS	\$6,327	\$10,000	\$6,591	\$8,000
20-432-53	BOOSTER STATION MAINTENANCE	\$0	\$20,000	\$10,195	\$12,000
20-432-54	WATER MAIN INSTALLATION EXP	\$0	\$7,500	\$4,334	\$7,500
20-432-55	METER INSTALL EXPENSE	\$19,372	\$20,000	\$22,986	\$30,000
20-432-56	MAINTENANCE (PLANT) RO	\$10,098	\$70,000	\$1,451	\$15,000
20-432-57	TREATMENT/OPERATING SUPPLIES	\$5,920	\$7,500	\$2,228	\$7,500
20-432-59	WATER WELL MAINTENANCE	\$0	\$1,000	\$497	\$1,000
20-432-61	OFFICE SUPPLIES	\$1,213	\$1,500	\$795	\$1,500
20-432-68	COPIER EXPENSE	\$0	\$390	\$0	\$390
20-432-70	IT SUPPORT	\$0	\$500	\$0	\$500
20-432-73	CAPITAL OUTLAY	\$840,000	\$50,000	\$0	\$0
20-432-75	SYSTEM REPAIR & MAINTENANCE	\$0	\$0	\$518	\$0
20-432-84	Water Assessment Fees	\$5,734	\$0	\$0	\$0
20-432-85	WATER LEASES	\$60,000	\$70,000	\$64,275	\$70,000
20-432-86	DEPRECIATION	\$153,986	\$0	\$0	\$0
20-432-87	EQUIPMENT	\$2,907	\$5,000	\$1,862	\$5,000
20-432-90	CAPITAL IMPROVEMENT PROJECT	\$0	\$0	\$0	\$100,000
20-432-99	OTHER MISCELLANEOUS EXPENSE	\$8,938	\$1,000	\$1,504	\$1,000
Total Operations		\$1,204,771	\$358,656	\$183,626	\$354,056

TOWN OF WIGGINS 2022 BUDGET
Adopted December 15, 2021

GL Account	Account Description	2020 Actual	2021 Budget	2021 Actual Est. YTD	2022 Proposed
Debt Service					
20-471-09	LOAN PMT-CWCB	\$33,816	\$45,000	\$0	\$45,000
20-471-11	LOAN PAYMENT-USDA	\$73,515	\$147,000	\$73,536	\$147,000
20-471-12	LEASE/PURCHASE PAYMTS-KAMMERER	\$17,211	\$42,162	\$24,573	\$42,125
20-471-13	TRANSFER TO WATER RESERVE ACCT	\$0	\$26,000	\$36,133	\$40,000
20-471-14	LOAN PYMT BANK OF THE WEST	\$78,298	\$172,000	\$94,545	\$95,000
Total Debt Service		\$202,840	\$432,162	\$228,787	\$369,125
TOTAL WATER FUND EXPENDITURES		\$3,351,377	\$2,509,296	\$2,063,654	\$1,089,350
TOTAL WATER FUND REVENUE		\$1,630,621	\$1,200,316	\$1,354,410	\$1,747,000
NET REVENUE OVER EXPENDITURES		-\$1,720,756	-\$1,308,980	-\$709,244	\$657,650
Ending Water Enterprise Funds Available				\$398,833	\$1,056,483

TOWN OF WIGGINS 2022 BUDGET

Adopted December 15, 2021

GL Account	Account Description	2020 Actual	2021 Budget	2021 Actual Est. YTD	2022 Proposed
SEWER ENTERPRISE FUND					
Beginning Sewer Enterprise Funds Available				\$1,318,092	\$1,559,151
Sewer Fund Revenue					
30-33420	DOLA GRANT	\$79,914	\$155,000	\$0	\$155,000
30-34000	SEWER SALES	\$229,527	\$200,000	\$220,000	\$248,400
30-34001	CUSTOMER DEPOSITS	\$0	\$2,500	\$41,500	\$35,000
30-34440	TAP FEES	\$427,500	\$250,000	\$240,000	\$320,000
30-34450	MISCELLANEOUS SEWER INCOME	\$78	\$0	\$0	\$0
30-36100	INTEREST EARNED	\$265	\$0	\$48	\$0
30-39110	TRANSFER FROM SALES TAX FUND	\$0	\$85,000	\$0	\$85,000
Total Sewer Fund Revenue		\$737,283	\$692,500	\$501,548	\$843,400
Professional Services					
30-410-13	FINANCIAL AUDIT	\$2,854	\$3,200	\$7,667	\$8,000
30-410-30	LEGAL SERVICE	\$0	\$6,500	\$0	\$500
30-410-32	PROFESSIONAL SERVICES	\$30,736	\$10,000	\$13,058	\$15,000
30-410-44	POSTAGE MACHINE LEASE	\$0	\$0	\$0	\$105
30-410-33	POSTAGE	\$1,975	\$1,500	\$1,604	\$2,100
30-410-34	SEWER DEPOSIT REFUND	\$0	\$500	\$0	\$500
30-410-35	COPIER LEASE	\$0	\$477	\$159	\$477
30-410-40	TRAINING	\$52	\$3,000	\$0	\$1,000
30-410-67	OFFICE SUPPLIES	\$0	\$500	\$18	\$200
30-410-68	COPIER EXPENSE	\$0	\$390	\$0	\$600
Total Professional Services		\$35,616	\$26,067	\$22,506	\$28,482
Sewer Administration					
30-411-14	EMPL SALARY'S-ADMINISTRATION	\$61,321	\$66,943	\$45,000	\$45,524
30-411-20	EMPLOYEE BENEFITS	\$4,848	\$9,977	\$4,642	\$7,162
30-411-21	COMPENSATED ABSENCE EXPENCE	\$1,641	\$0	\$0	\$0
30-411-22	FICA & MEDICARE	\$4,560	\$4,994	\$3,490	\$3,483
30-411-23	457 RETIREMENT	\$1,592	\$3,006	\$1,996	\$3,610
30-411-25	UNEMPLOYMENT INSURANCE	\$185	\$201	\$47	\$137
30-411-26	WORKERS' COMPENSATION	\$0	\$145	\$0	\$145
30-411-70	IT SUPPORT	\$0	\$250	\$0	\$250
30-411-72	UTILITY SOFTWARE EXP	\$0	\$2,920	\$0	\$2,920
Total Sewer Administration		\$74,147	\$88,436	\$55,175	\$63,230
Public Works Administration					
30-430-12	SALARY-PW MAINTENANCE	\$43,041	\$45,291	\$21,399	\$30,040
30-430-13	EMPL SALARY-PW P/T SEASONAL	\$6,714	\$4,243	\$3,247	\$1,950
30-430-20	EMPLOYEE BENEFITS	\$9,019	\$10,531	\$4,338	\$5,730

TOWN OF WIGGINS 2022 BUDGET

Adopted December 15, 2021

GL Account	Account Description	2020 Actual	2021 Budget	2021 Actual Est. YTD	2022 Proposed
30-430-22	FICA & MEDICARE	\$3,692	\$3,695	\$1,877	\$2,298
30-430-23	457 RETIREMENT	\$1,244	\$1,359	\$549	\$901
30-430-25	UNEMPLOYMENT	\$120	\$149	\$44	\$149
30-430-26	WORKERS' COMPENSATION	\$19,176	\$2,625	\$7,488	\$90
Total Public Works Administration		\$83,005	\$67,892	\$38,941	\$41,158
WWTP					
30-431-22	EQUIPMENT MTNCE & REPAIRS	\$7,359	\$20,000	\$143	\$10,000
30-431-41	UTILITIES-ELECTRIC	\$0	\$11,000	\$0	\$11,000
30-431-45	UTILITIES-GAS	\$0	\$400	\$0	\$400
30-431-48	TRASH	\$0	\$876	\$0	\$876
30-431-51	WWTP ENGINEERING & CONTINGENCY	\$0	\$0	\$3,300	\$5,000
30-431-59	ENGINEERING DESIGN	\$0	\$5,000	\$13,083	\$5,000
30-431-62	FUEL	\$4,338	\$3,500	\$2,583	\$3,500
30-431-74	CAPITAL OUTLAY WWTP	\$0	\$60,000	\$22,649	\$25,000
30-431-75	VEHICLE REPAIRS	\$3,697	\$5,000	\$2,659	\$5,000
Total WWTP		\$15,394	\$105,776	\$44,416	\$65,776
Operations					
30-432-00	LINE MAINTENANCE	\$11,293	\$12,000	\$720	\$12,000
30-432-30	CONTRACT OPERATOR	\$3,811	\$5,000	\$4,670	\$6,000
30-432-39	COMPUTER SOFTWARE-GIS	\$0	\$1,125	\$1,125	\$1,125
30-432-41	UTILITIES(ELECTRIC)	\$26,344	\$11,000	\$22,401	\$25,000
30-432-42	TELEPHONE/INTERNET	\$0	\$800	\$0	\$800
30-432-45	UTILITIES --GAS	\$0	\$100	\$0	\$100
30-432-46	CELL PHONE	\$0	\$764	\$0	\$764
30-432-50	PERMIT FEES	\$1,000	\$1,650	\$0	\$1,650
30-432-51	ANALYTICAL/SAMPLING EXPENSE	\$3,239	\$4,500	\$0	\$4,500
30-432-52	INSURANCE AND BONDS	\$6,485	\$12,668	\$6,591	\$8,000
30-432-53	SEWER CLEANING/VIDEO	\$19,270	\$15,000	\$4,130	\$15,000
30-432-55	GENERAL MAINT CENT LIFT ST	\$0	\$1,000	\$625	\$1,000
30-432-56	GENERAL MAINT OF PLANT	\$1,972	\$2,500	\$1,054	\$2,500
30-432-57	GENERAL MAINT JOHNSON LT ST	\$0	\$2,000	\$625	\$2,000
30-432-59	ENGINEERING DESIGN	\$0	\$15,000	\$2,260	\$15,000
30-432-60	TREATMENT OPERATIONS	\$14,421	\$12,000	\$9,857	\$10,000
30-432-61	OFFICE SUPPLIES	\$1,220	\$1,500	\$600	\$1,500
30-432-75	CAPITAL OUTLAY - LINES	\$0	\$331,730	\$8,666	\$331,730
30-432-99	OTHER MISCELLANEOUS EXPENSE	\$6,316	\$1,000	\$99	\$1,000
Total Operations		\$95,371	\$431,338	\$63,421	\$439,669

TOWN OF WIGGINS 2022 BUDGET
Adopted December 15, 2021

GL Account	Account Description	2020 Actual	2021 Budget	2021 Actual Est. YTD	2022 Proposed
30-471-13	LOAN PMT-BANK OF THE WEST	\$45,533	\$150,000	\$79,855	\$80,000
	Total Debt Service	\$45,533	\$150,000	\$79,855	\$80,000
	TOTAL SEWER FUND EXPENDITURES	\$334,262	\$764,323	\$260,489	\$718,316
	TOTAL SEWER FUND REVENUE	\$737,283	\$692,500	\$501,548	\$843,400
	NET REVENUE OVER EXPENDITURES		-\$71,823	\$241,059	\$125,084
	Ending Sewer Enterprise Funds Available			\$1,559,151	\$1,684,235

TOWN OF WIGGINS 2022 BUDGET
Adopted December 15, 2021

GL Account	Account Description	2020 Actual	2021 Budget	2021 Actual Est. YTD	2022 Proposed
SALES TAX CAPITAL IMPROVEMENT FUND					
Beginning Sales Tax CIP Fund Balance				\$364,158	\$604,164
40-31300	1% TOWN SALES TAX	\$209,466	\$130,000	\$240,000	\$200,000
40-36100	INTEREST EARNED	\$12	\$12	\$6	\$5
Total Sales Tax Fund Revenue		\$209,478	\$130,012	\$240,006	\$200,005
Capital Projects					
40-430-00	CAPITAL PROJECTS - SEWER BNSF	\$315	\$85,000	\$0	\$85,000
40-430-05	CIP - NORTH STORM DETENTION	\$0	\$0	\$0	\$75,000
40-430-10	CIP - MAIN STREET C&G 3RD-TO 5TH	\$0	\$0	\$0	\$60,000
Total Capital Projects		\$315	\$85,000	\$0	\$220,000
TOTAL SALES TAX CIP FUND EXPENDITURES		\$315	\$85,000	\$0	\$220,000
TOTAL SALES TAX CIP FUND REVENUE		\$209,478	\$130,012	\$240,006	\$200,005
NET REVENUE OVER EXPENDITURES		\$209,163	\$45,012	\$240,006	-\$19,995
Ending Sales Tax CIP Fund Balance				\$604,164	\$584,169

TOWN OF WIGGINS 2022 BUDGET
Adopted December 15, 2021

GL Account	Account Description	2020 Actual	2021 Budget	2021 Actual Est. YTD	2022 Proposed
CONSERVATION TRUST FUND					
Beginnning CTF Fund Balance				\$10,649	\$21,288
Conservation Fund Revenue					
50-33501	CT - ST PROCEEDS (LOTTERY)	\$10,245	\$0	\$10,628	\$10,000
50-36100	INTEREST EARNED	\$22	\$5,500	\$11	\$10
Total Conservation Fund Revenue		\$10,266	\$5,500	\$10,639	\$10,010
Administration					
50-411-11	GROUNDSCKEEPER SALARY	\$0	\$7,344	\$0	\$5,460
50-411-22	FICA	\$0	\$548	\$0	\$418
50-411-25	UNEMPLOYMENT	\$0	\$0	\$0	\$16
50-411-26	WORKERS' COMPENSATION	\$0	\$0	\$0	\$100
Total Adminisration		\$0	\$7,892	\$0	\$5,994
Park Operations					
50-452-60	REPAIRS AND MAINTENANCE	\$0	\$1,500	\$0	\$3,000
Total Park Operations		\$0	\$1,500	\$0	\$3,000
TOTAL CTF FUND EXPENDITURES		\$0	\$9,392	\$0	\$8,994
TOTAL CTF FUND REVENUE		\$10,266	\$5,500	\$10,639	\$10,010
NET REVENUE OVER EXPENDITURES		\$10,266	-\$3,892	\$10,639	\$1,016
Ending CTF Fund Balance				\$21,288	\$22,303