TOWN OF WIGGINS, COLORADO

2024 Budget

As Adopted by the Board of Trustees

December 27, 2023

2024 Budget Message from the Wiggins Town Manager

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

I respectively submit the 2024 Town of Wiggins Budget. The new year brings renewed hope that things will continue moving forward, however there remains some uncertainty as the economy continues to change. The 2024 budget continues the Town's need to budget conservatively, while recognizing increased revenues, the potential for growth, and the need complete capital improvements. For the 2024 Budget, Capital Improvement Project funding is increased through the use of dedicated funds supported by available fund balances. The budget reflects sales and use tax revenue, and tap fee revenue being reduced and not relied upon for on-going expenses.

The Board of Trustees and staff have extensively reviewed the needs of the Town moving forward as the 2024 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 2024 Budget that will be the guiding document for town staff as we move forward in the next year.

Looking forward, the 2024 Budget promotes the vision of the Mayor, Board of Trustees, Town Staff, and is built upon input from the community on needs that should be addressed through the budget. Town staff anticipates that 2024 will be a year of opportunity to continue addressing long overdue capital improvement project needs in the Town of Wiggins. The 2024 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 2024 Budget:

- The 2024 Budget has a strong emphasis on long term capital improvement projects and financial planning to enhance and improve the Town's infrastructure. Staff will continue work on implementation of the Water and WWTP improvements. This includes construction of new water pipeline from the Kiowa-Bijou well south of County Road P to the Booster Station so non-potable water can be used to irrigate parks and ball fields. This will reduce use of treated water used for this purpose. Additional streets will be paved, including curb, gutter and sidewalks using funds dedicated to street improvements. Improvements to Teets Park are planned including shade structures over the ballfield bleachers, a spray park, and an open building with doors that can be used year-round.

- The 2024 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 the potential for more events including additional volunteer opportunities. The Town celebrates 50-years of incorporation this fall and this will be included as we hold various events.

- The 2024 Budget continues to ensure the various departments within the Town are staffed properly, equipped adequately, and trained sufficiently. An additional Public Works Lead Maintenance staff person was added late last year to increase the capabilities in Public Works. Staff benefits and salaries were reviewed and adjustments made where needed to remain competitive, to retain employees and avoid costly turnover.

- The 2024 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 update to the Comprehensive Plan and codifying the Town's ordinances into a Municipal Code will be completed in 2024.

The Town of Wiggins has endless opportunities and real challenges in the future. The 2024 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

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 who are elected at-large. The town employees 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

1% Sales Tax CIP Fund

This fund was created by a ballot measure to account for the proceeds of 50 percent of the two-cent sales tax for the design, engineering, construction and major repairs to flood control facilities, curbs, gutters, sidewalks, streets, alleys, buildings, and other capital projects.

2022 Dedicated Streets CIP Sales Tax Fund

This fund was created by a ballot measure approved for an additional one-cent sales tax passed by voters in November 2022. The sales tax revenue is dedicated to street improvements including construction, maintenance, repair, replacement expansion, acquisition, rehabilitation and renovation and other street related capital improvements. The 2022 one-cent sales tax sunsets after 35 years unless extended by voters.

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 Manager between any accounts (line-items) within the same program.

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

Pooled Cash

The Town 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

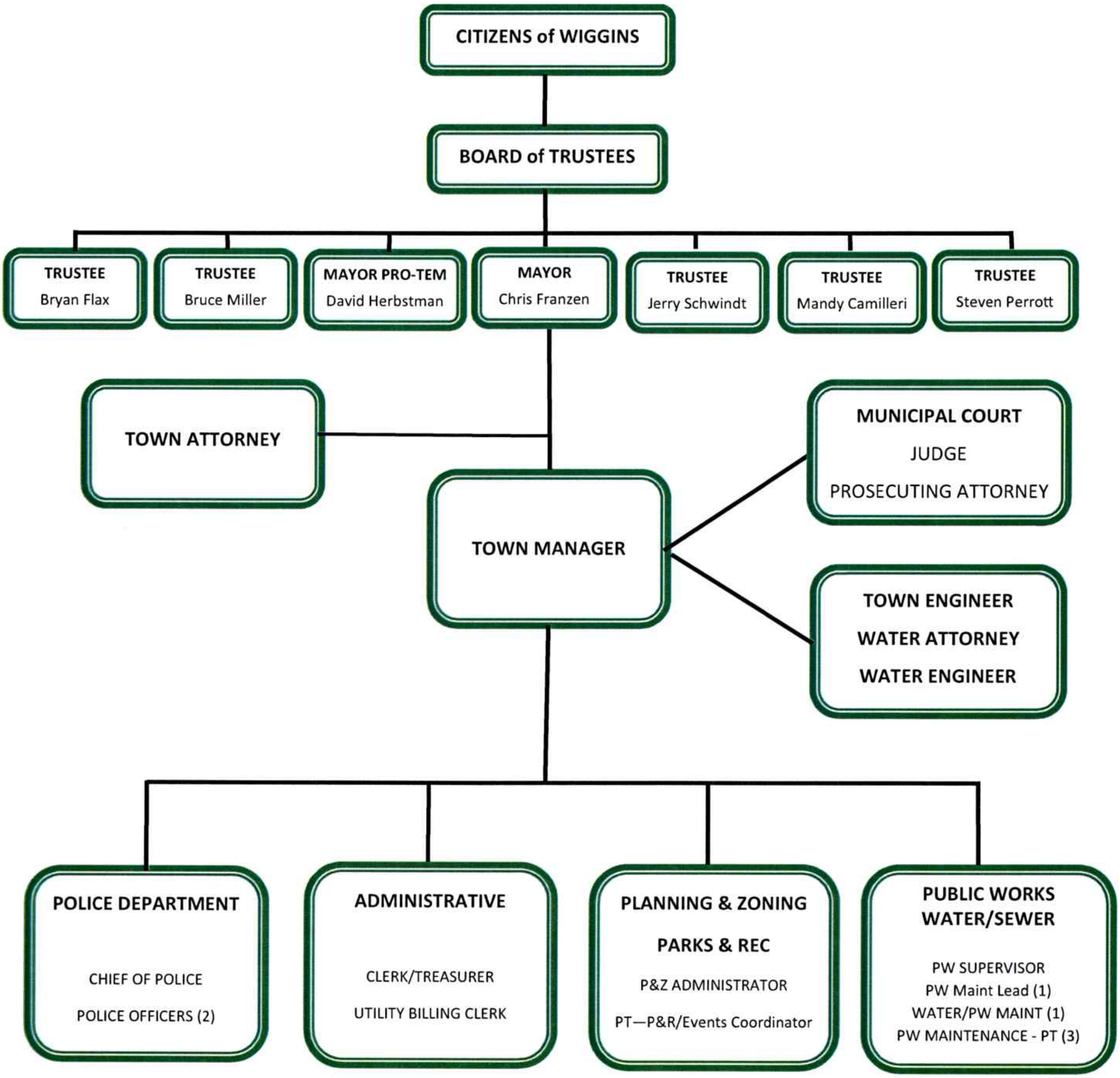
Generally, fund balance represents the difference between the current assets and current liabilities. The Town reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore are not available for appropriation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

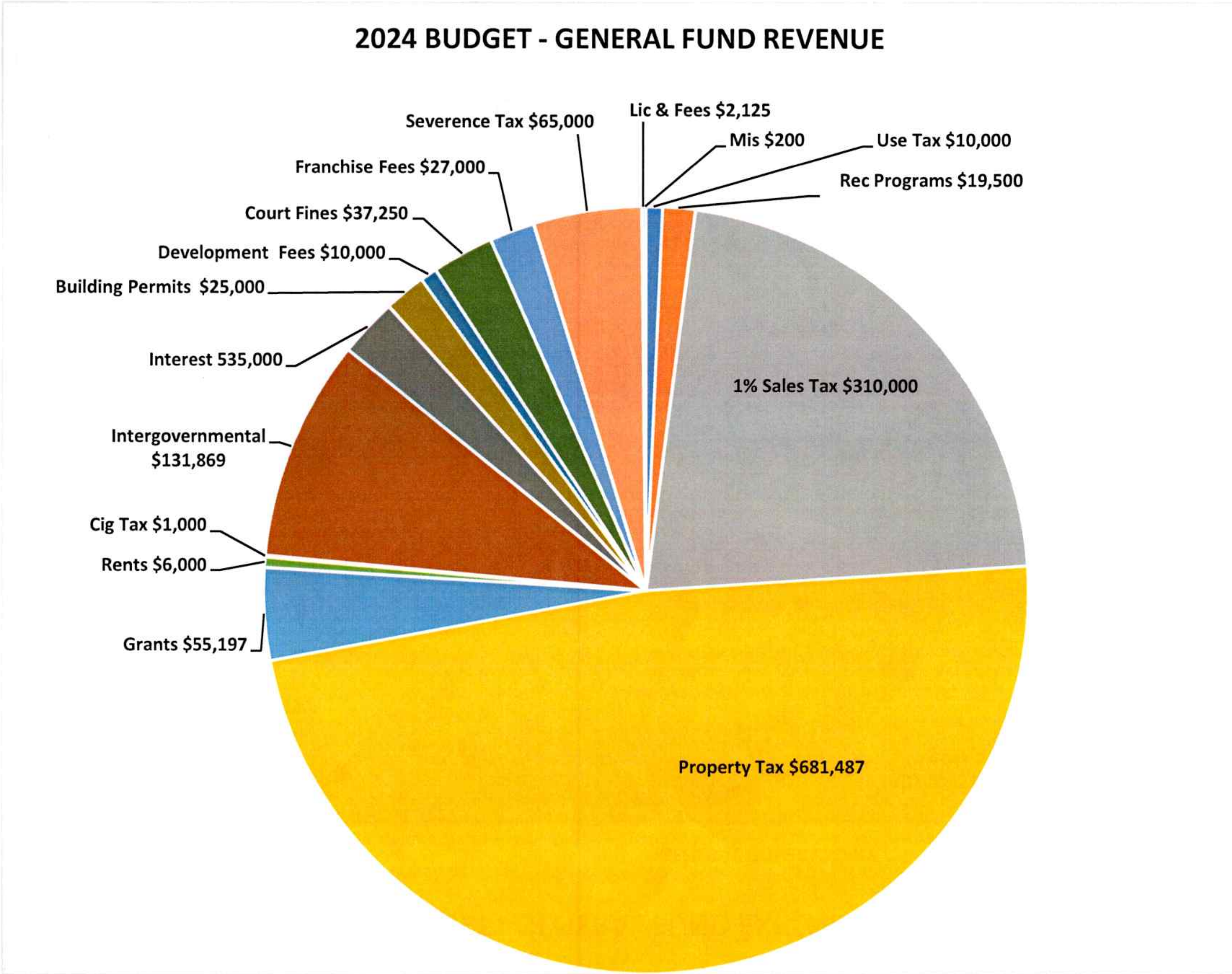
Net Position

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.

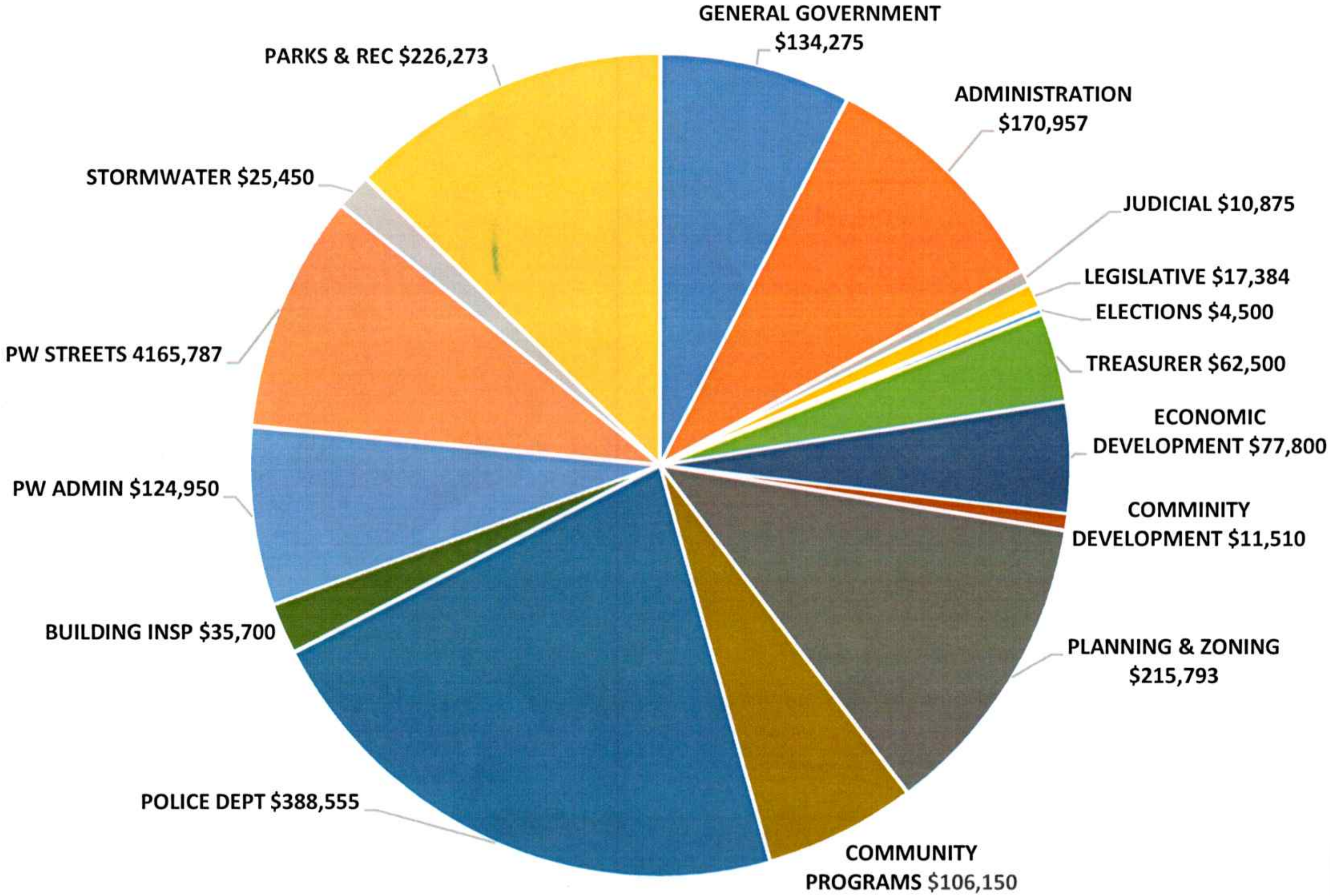
TOWN OF WIGGINS

ORGANIZATION CHART




2024 BUDGET - GENERAL FUND REVENUE
Severence Tax $65,000
Lic & Fees $2,125
Mis $200
Use Tax $10,000
Rec Programs $19,500
Franchise Fees $27,000
Court Fines $37,250
Development Fees $10,000
Building Permits $25,000
Interest 535,000
1% Sales Tax $310,000
Intergovernmental $131,869
Cig Tax $1,000
Rents $6,000
Grants $55,197
Property Tax $681,487

2024 BUDGET - GENERAL FUND EXPENDITURES



TOWN of WIGGINS 2024 BUDGET FINAL
ADOPTED DECEMBER 27, 2023

GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	2023 BUDGET	PROPOSED 2024 BUDGET
GENERAL FUND					
Beginning General Fund Balance		**$1,111,134**	**$1,572,963**	**$1,572,963**	**$1,913,688**
REVENUES					
10-30004	GENERAL MISCELLANEOUS	$1,180	$3,574	$0	$0
10-31100	CURRENT PROPERTY TAX	$500,377	$520,164	$524,164	$681,487
10-31200	SPECIFIC OWNERSHIP	$40,413	$40,766	$30,000	$30,000
10-31300	1% TOWN SALES TAX	$294,633	$316,028	$300,000	$310,000
10-31301	USE TAX	$201,171	$74,142	$10,000	$10,000
10-31420	CIGARETTE TAX	$1,610	$2,448	$1,500	$1,000
10-31810	SEVERENCE TAX	$53,074	$71,431	$10,000	$65,000
10-31820	FRANCHISE FEE-MORGAN CTY REA	$20,215	$12,178	$8,000	$9,000
10-31821	FRANCHISE FEE-XCEL ENERGY	$15,170	$17,361	$8,000	$15,000
10-31823	FRANCHISE FEE--BLUE LIGHTNING	$3,793	$4,055	$2,750	$3,000
10-31900	PENALTIES & INTEREST	$978	$822	$0	$0
10-32110	LIQUOR LICENSE (15%)	$160	$98	$175	$175
10-32210	BUILDING PERMITS	$148,074	$45,677	$25,000	$25,000
10-33412	DOLA EIAF 2021	$0	$27,303	$82,500	$55,197
10-33413	DOLA REDI GRANT (PASS THRU)	$0	$150,000	$150,000	$0
Craig water → 10-33430	MISCELLANEOUS FEES	$516	$187	$0	$0
10-33530	HIGHWAY USERS TAX	$58,887	$57,469	$55,000	$60,869
10-33550	ADDITIONAL MOTOR VEHICLE	$9,542	$7,986	$6,000	$6,000
10-33800	ROAD & BRIDGE	$57,188	$59,452	$40,000	$45,000
10-34210	SPECIAL POLICE SERVICES	$107	$220	$0	$0
10-34215	VIN INSPECTIONS	$930	$765	$250	$200
10-34220	BUILDING DEVELOPMENT REVIEW	$15,584	$4,286	$5,000	$5,000
10-34221	BUILDING INSPECTION PLAN REV	$48,891	$23,585	$1,000	$5,000
10-34282	PARKS & REC FEES	$0	$2,940	$0	$0
10-34283	SOFTBALL REG FEES	$2,100	$0	$2,000	$2,000
10-34284	BASEBALL REG FEES	$8,610	$9,030	$11,000	$10,000
10-34286	VOLLEYBALL REG FEES	$555	$25	$1,000	$1,000
10-34287	SOCCER REG FEES	$6,345	$1,851	$1,500	$6,500
10-34289	MISCELLANEOUS ACTIVITY FEES	$0	$0	$2,000	$0
10-34289	MISCELLANEOUS FEES	$10,527	$0	$0	$0
10-35110	COURT FINES-MUNICIPAL	$44,054	$49,996	$30,000	$37,250
10-36000	OTHER MISCELLANEOUS REVENUE	$3,796	$12,398	$0	$0
10-36010	DOG LICENSES/CLINIC	$345	$365	$300	$300
10-36011	BUSINESS LICENSES	$4,001	$803	$3,500	$200
10-36012	CONTRACTOR LICENSES	$1,575	$2,400	$1,800	$1,250
10-36013	GOLF CART LICENSES	$755	$525	$150	$200
10-36014	MISCELLANEOUS FEES	$0	$25	$0	$0
10-36030	SPECIAL EVENT FEES	$410	$0	$0	$0
10-36040	INSURANCE PROCEEDS	$5,598	$32,461	$0	$0

TOWN of WIGGINS 2024 BUDGET FINAL
ADOPTED DECEMBER 27, 2023

GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	2023 BUDGET	PROPOSED 2024 BUDGET
10-36050	CAPITAL CREDITS RECEIVED	$1,746	$2,201	$0	$0
10-36100	INTEREST ON SAVINGS	$24	$55,201	$10	$35,000
10-36310	BUILDING & FARM RENT	$6,365	$3,800	$6,000	$6,000
10-36420	REFUNDS	$0	-$9	$0	$0
10-36500	CONTRIBUTIONS/DONATIONS Teets Park	$315	$665	$0	$0
10-36501	SPONSORSHIPS 10-36502 Paycheck Field	$1,500	$1,345	$0	$0
10-36510	OTHER GRANTS 10-36505 - Pavilion	$28,995	$400	$0	$0
10-36511	GRANTS--LEAF	$2,900	$0	$0	$0
10-36512	GRANTS--DUI	$4,850	$825	$0	$0
10-36513	GRANTS--TRAINING	$1,576	$625	$0	$0
10-36514	GRANT--SIPA	$6,500	$0	$0	$0
10-36515	GRANT--C.I.O.T.	$2,189	$2,005	$0	$0
10-39210	SALE OF FIXED ASSETS	$22,512	$1,208	$0	$0
TOTAL GENERAL FUND REVENUE		**$1,640,636**	**$1,621,082**	**$1,318,599**	**$1,426,628**
GENERAL GOVERNMENTAL					
10-410-13	FINANCIAL AUDIT	$5,000	$5,467	$5,000	$5,500
10-410-22	EMPLOYEE EVAL/TSTING	$0	$1,350	$0	$500
10-410-32	PROFESSIONAL SERVICES	$20,481	$24,500	$22,500	$20,000
10-410-34	CODIFICATION	$0	$7,930	$12,000	$4,500
10-410-35	COPIER LEASE	$725	$950	$650	$950
10-410-40	EMPLOYEE TRAINING	$1,303	$2,861	$5,000	$5,000
10-410-41	TELEPHONE & INTERNET	$1,279	$2,720	$1,400	$2,800
10-410-42	UTILITIES--ELECTRIC	$941	$1,000	$2,000	$1,000
10-410-43	OFFICE BLDG REPAIRS & MAINT	$2,396	$1,482	$5,000	$5,000
10-410-44	POSTAGE METER LEASE	$0	$1,535	$250	$1,600
10-410-45	UTILITIES-GAS	$1,444	$1,510	$1,500	$1,525
10-410-46	CELL PHONE	$1,181	$1,320	$1,260	$1,400
10-410-48	TRASH	$0	$300	$300	$300
10-410-52	INSURANCE & BONDS	$36,825	$45,670	$32,180	$48,000
10-410-54	ADVERTISING	$513	$0	$600	$600
10-410-55	POSTAGE & SHIPPING	$531	$580	$800	$800
10-410-58	TRAVEL & MEETINGS	$2,715	$2,100	$5,200	$5,200
10-410-61	OPERATING SUPPLIES	$5,795	$4,214	$5,500	$5,500
10-410-68	COPIER EXPENSE	$814	$1,300	$725	$1,500
10-410-70	IT SUPPORT	$282	$0	$15,000	$15,000
10-410-71	COMPUTER SOFTWARE	$2,347	$4,489	$3,000	$3,000
10-410-87	EQUIPMENT	$0	$4,960	$0	$2,000
10-410-90	DUES & SUBSCRIPTIONS	$1,779	$190	$4,000	$2,000
10-410-91	NEWSLETTERS & PUBLICATIONS	$738	$382	$800	$600
TOTAL GENERAL GOVERNMENTAL		**$87,090**	**$116,809**	**$124,665**	**$134,275**

TOWN of WIGGINS 2024 BUDGET FINAL
ADOPTED DECEMBER 27, 2023

GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	2023 BUDGET	PROPOSED 2024 BUDGET
ADMINISTRATION DEPARTMENT					
10-411-11	SALARY-TOWN CLERK	$543	$0	$0	$0
10-411-15	ADMINISTRATION DEPT EMPLOYEES	$84,751	$81,950	$134,102	$129,321
10-411-20	EMPLOYEE BENEFITS	$14,334	$7,579	$18,115	$18,828
10-411-22	FICA & MEDICARE	$6,444	$6,200	$10,259	$9,893
10-411-23	457 RETIREMENT	$3,383	$3,600	$6,500	$5,365
10-411-25	UNEMPLOYMENT INS	$91	$80	$402	$100
10-411-26	WORKERS' COMPENSATION	$266	$4,085	$200	$4,250
10-411-27	EMPLOYEE APPRECIATION	$841	$423	$1,200	$1,200
10-411-28	TA VEHICLE MILEAGE	$0	$0	$1,000	$2,000
TOTAL ADMINISTRATION DEPARTMENT		**$110,654**	**$103,916**	**$171,778**	**$170,957**
JUDICIAL DEPARTMENT					
10-412-00	CONTRACT-JUDGE	$3,750	$3,750	$3,800	$3,800
10-412-11 Interp.					
10-412-01	CONTRACT-TOWN PROSECUTOR	$3,285	$4,600	$3,250	$5,000
10-412-35	COPIER LEASE	$435	$200	$400	$225
10-412-41	TELEPHONE & INTERNET	$0	$0	$100	$100
10-412-44	POSTAGE METER LEASE	$0	$165	$0	$175
10-412-55	POSTAGE	$387	$700	$200	$750
10-412-61	OFFICE SUPPLIES	$177	$160	$150	$175
10-412-68	COPIER EXPENSE	$5	$310	$100	$350
10-412-70	IT SUPPORT	$0	$0	$100	$100
10-412-71	COMPUTER SOFTWARE	$0	$190	$200	$200
TOTAL JUDICIAL DEPARTMENT		**$8,039**	**$10,075**	**$8,300**	**$10,875**
MAYOR & LEGISLATIVE BOARDS					
10-413-10	MAYOR COMPENSATION	$2,400	$2,400	$2,400	$2,400
10-413-11	BOARD OF TRUSTEES COMPENSATION	$2,880	$2,880	$2,880	$2,880
10-413-12	BOARD OF TRUSTEES APPRECIATION	$570	$400	$500	$500
10-413-22	FICA & MEDICARE	$404	$366	$404	$404
10-413-26	WORKERS' COMPENSATION	$70	$225	$100	$300
10-413-40	BOARD OF TRUSTEES TRAINING	$0	$0	$3,000	$1,500
10-413-51	E & O INSURANCE	$3,085	$0	$3,200	$3,200
10-413-58	BOARD TRAVEL & MEETINGS	$260	$90	$5,000	$3,000
10-413-70	IT SUPPORT	$0	$0	$0	$200
10-413-71	COMPUTER SOFTWARE	$306	$490	$200	$500
10-413-90	DUES & SUBSCRIPTIONS	$845	$900	$2,500	$2,500
TOTAL MAYOR & LEGISLATIVE BOARDS		**$10,820**	**$7,751**	**$20,184**	**$17,384**
ELECTIONS					
10-414-00	ELECTIONS	$4,314	$0	$3,000	$4,500
TOTAL ELECTIONS		**$4,314**	**$0**	**$3,000**	**$4,500**

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ADOPTED DECEMBER 27, 2023

GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	2023 BUDGET	PROPOSED 2024 BUDGET
TREASURER'S OFFICE					
10-415-15	COLLECTIONS (TREASURERS FEE)	$10,011	$10,411	$10,000	$12,000
10-415-30	TOWN LEGAL	$58,406	$46,420	$60,000	$50,000
10-415-40	REPORTING & PUBLISHING	$121	$36	$500	$500
TOTAL TREASURER'S OFFICE		**$68,537**	**$56,867**	**$70,500**	**$62,500**
ECONOMIC DEVELOPMENT					
10-416-50	ECONOMIC DEVELOPMENT	$0	$150,000	$160,000	$75,000
10-416-51	MEMBERSHP FEE/DUES	$2,670	$2,800	$2,800	$2,800
TOTAL ECONOMIC DEVELOPMENT		**$2,670**	**$152,800**	**$162,800**	**$77,800**
COMMUNITY DEVELOPMENT					
10-417-30	COMMUNITY MEETINGS	$0	$0	$1,000	$1,000
10-417-35	COPIER LEASE	$0	$180	$95	$200
10-417-44	POSTAGE MACHINE LEASE	$0	$120	$105	$135
10-417-55	POSTAGE	$0	$0	$500	$250
10-417-61	OFFICE SUPPLIES	$0	$8	$120	$50
10-417-63	ABATEMENT	$0	$0	$1,500	$6,500
10-417-68	COPIER EXPENSE	$5	$310	$120	$350
10-417-70	IT SUPPORT	$0	$0	$200	$200
10-417-71	COMPUTER SOFTWARE	$168	$116	$100	$125
10-417-85	CODE ENFORCEMENT	$0	$240	$500	$600
10-417-91	NEWSLETTER	$302	$0	$2,100	$2,100
TOTAL COMMUNITY DEVELOPMENT		**$475**	**$974**	**$6,340**	**$11,510**
PLANNING & ZONING					
10-418-30	LEGAL/ENGINEERING SUPPORT	$5,543	$5,500	$3,500	$6,000
10-418-35	COPIER LEASE	$0	$180	$95	$200
10-418-40	STAFF TRAINING	$0	$0	$1,500	$1,500
10-418-41	TELEPHONE & INTERNET	$0	$80	$425	$95
10-418-44	POSTAGE MACHINE LEASE	$52	$145	$200	$175
10-418-49	COMMISSION TRAINING	$0	$0	$500	$500
10-418-51	MEMBERSHIPS/PUBLICATIONS	$14	$40	$200	$100
10-418-54	NOTICES/PUBLICATIONS	$786	$360	$1,000	$500
10-418-55	POSTAGE	$18	$116	$105	$130
10-418-61	OFFICE SUPPLIES	$260	$79	$50	$100
10-418-68	COPIER EXPENSE	$0	$310	$100	$350
10-418-70	IT SUPPORT	$0	$0	$100	$100
10-418-71	COMPUTER SOFTWARE	$278	$615	$100	$650
10-418-93	COMPREHENSIVE PLAN	$0	$54,607	$165,000	$110,393
10-418-94	ZONING MAP	$0	$0	$5,000	$5,000

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ADOPTED DECEMBER 27, 2023

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10-418-97	LAND DEVELOPMENT CODE	$0	$0	$0	$75,000
10-418-98	IMPACT FEE STUDY	$0	$0	$15,000	$15,000
TOTAL PLANNING & ZONING		**$6,951**	**$62,033**	**$192,875**	**$215,793**
COMMUNITY PROGRAMS					
10-419-00	FOURTH OF JULY FESTIVAL	$20,076	$28,825	$22,500	$35,000
10-419-01	WIGGINS OLD TIME CHRISTMAS	$11,255	$4,993	$5,000	$5,000
10-419-02	FALL HARVEST FESTIVAL	$0	$0	$1,000	$0
10-419-03	50th ANIVERSARY CELEBRATION	$0	$0	$0	$25,000
10-419-05	BUSINESS DIST BEAUTIFICATION	$626	$297	$3,000	$3,000
10-419-10	EVENTS COORINATOR	$0	$305	$10,800	$10,800
10-419-20	DONATIONS/GRANTS	$4,440	$6,000	$10,000	$10,000
10-419-50	ECONOMIC DEVELOPMENT	-$6,925	$0	$0	$0
10-419-58	COMMUNITY MEETINGS	$0	$0	$2,000	$1,000
10-419-61	OFFICE EQUIPMENT LEASES	$14	$0	$0	$200
10-419-62	MAIN STREET PROGRAMS	$0	$0	$5,000	$10,000
10-419-65	TREES/TREE PLANTING	$1,693	$2,648	$2,500	$5,000
10-419-66	PLANTERS	$0	$100	$250	$250
10-419-91	NEWSLETTER/EVENT POSTCARD	$480	$815	$750	$900
10-419-99	OTHER MISCELLANEOUS	$476	$31	$0	$0
TOTAL COMMUNITY PROGRAMS		**$32,134**	**$44,014**	**$62,800**	**$106,150**
POLICE DEPARTMENT					
10-421-00	CAPITAL OUTLAY	$105	$15,000	$0	$0
10-421-02	CONTRACT SERVICES	$1,261	$531	$1,800	$1,200
10-421-04	OFFICER EQUIPMENT	$34,460	$8,597	$30,000	$9,500
10-421-15	POLICE SALARIES	$180,828	$133,364	$194,443	$215,392
10-421-20	EMPLOYEE BENEFITS	$27,166	$19,500	$28,602	$29,729
10-421-21	VEHICLE/MOBILE EQUIPMENT	$11,278	$214	$15,000	$12,000
10-421-22	FICA & MEDICARE	$2,736	$2,019	$14,875	$2,800
10-421-23	PENSION-FPPA	$16,390	$19,198	$19,444	$25,847
10-421-24	DEATH & DISABILITY-FPPA	$1,552	$2,311	$3,306	$3,446
10-421-25	UNEMPLOYMENT INSURANCE	$84	$177	$583	$646
10-421-26	WORKERS' COMPENSATION	$4,007	$3,670	$6,500	$4,500
10-421-28	FARM HOUSE UTILITIES-GAS/ELECT	$3,877	$2,475	$3,700	$2,800
10-421-29	UNIFORMS	$1,705	$851	$2,500	$1,500
10-421-30	PROFESSIONAL LEGAL SERVICES	$965	$0	$1,000	$1,000
10-421-35	COPIER LEASE	$145	$122	$150	$150
10-421-40	TRAINING	$659	$3,752	$3,000	$4,000
10-421-41	TELEPHONE & INTERNET	$255	$500	$750	$750
10-421-42	MC COM CENTER PHONE LINE	$441	$163	$600	$600
10-421-43	REPAIRS AND MAINTENANCE (AUTO)	$3,317	$15,439	$7,500	$7,500

GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	2023 BUDGET	PROPOSED 2024 BUDGET
10-421-44	UTILITIES-ELECTRIC	$941	$316	$1,200	$1,200
10-421-45	UTILITIES-GAS	$462	$0	$600	$600
10-421-46	CELL PHONE	$2,273	$2,558	$2,400	$2,775
10-421-48	TRASH	$0	$228	$270	$270
10-421-49	OTHER MISCELLANEOUS	$1,380	$435	$1,200	$150
10-421-52	INSURANCE & BONDS	$15,225	$14,765	$15,000	$15,500
10-421-55	PRINTING	$745	$1,225	$1,000	$1,300
10-421-61	OFFICE/GEN OPERATING SUPPLIES	$2,324	$546	$1,000	$600
10-421-62	FUEL	$6,909	$13,925	$13,000	$15,000
10-421-64	CRIME PREVENTION	$13	$50	$250	$250
10-421-68	COPIER EXPENSE	$5	$350	$100	$350
10-421-70	IT SUPPORT	$9	$0	$2,500	$2,500
10-421-71	COMPUTER SOFTWARE	$498	$659	$4,000	$4,000
10-421-72	AMMUNITION	$2,013	$2,278	$2,000	$2,500
10-421-73	LEXIPOLE	$0	$2,573	$2,400	$2,750
10-421-85	ANIMAL CONTROL	$600	$53	$500	$100
10-421-90	MEMBERSHIP DUES	$110	$325	$300	$350
10-421-91	POLICE VEHICLE SINKING FUND	$0	$0	$5,000	$15,000
TOTAL POLICE DEPARTMENT		**$324,738**	**$268,167**	**$386,473**	**$388,555**
BUILDING INSPECTION DEPARTMENT					
10-424-20	BUILDING INSPECTIONS MATERIALS	$128	$0	$200	$200
10-424-30	DEVELOPMENT REVIEW MISC EXP	$2,798	$2,840	$1,000	$3,000
10-424-31	COMMERCIAL BUILDING REVIEW	$26,583	$14,273	$5,000	$12,000
10-424-32	RESIDENTIAL BUILDING REVIEW	$102,510	$19,585	$5,000	$20,000
10-424-40	EMPLOYEE TRAINING	$0	$0	$0	$500
TOTAL BUILDING INSPECTION DEPARTMENT		**$132,019**	**$36,699**	**$11,200**	**$35,700**
PUBLIC WORKS ADMINISTRATION					
10-430-11	SALARY - PW MAINTENANCE(1)	$79,665	$96,720	$5,428	$10,926
10-430-12	SALARY-PW MAINTENANCE(2)	$487	$0	$0	$0
10-430-15	SALARY-PW SEASONAL (MOWING)	$2,008	$325	$6,000	$8,216
10-430-16	PW EMPLOYEES-FULL TIME	$6,163	$2,308	$40,419	$76,746
10-430-20	EMPLOYEE BENEFITS - PW	$5,969	$8,461	$8,104	$15,360
10-430-22	FICA & MEDICARE	$6,434	$7,291	$3,092	$7,335
10-430-23	457 RETIREMENT	$985	$1,425	$1,213	$2,302
10-430-25	UNEMPLOYMENT INSURANCE - PW	$124	$131	$138	$264
10-430-26	WORKERS' COMPENSATION - PW	$1,344	$3,379	$3,000	$3,800
TOTAL PUBLIC WORKS ADMINISTRATION		**$103,179**	**$120,040**	**$67,394**	**$124,950**
PUBLIC WORKS & STREETS DEPT					
10-431-00	UNIFORMS - PW	$1,005	$610	$3,500	$2,500

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GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	2023 BUDGET	PROPOSED 2024 BUDGET
10-431-20	REPAIRS-EQUIPMENT & VEHICLES	$15,319	$18,634	$9,500	$15,000
10-431-21	STREETS-SIGNS & MATERIAL	$3,058	$1,607	$10,000	$2,000
10-431-22	SNOW REMOVAL	$27,845	$4,750	$0	$30,000
10-431-23	EQUIPMENT RENTAL	$0	$0	$200	$200
10-431-24	REPAIRS & MAINTENANCE-STREETS	$0	$26,618	$0	$0
10-431-25	FARM HOUSE MAINT	$3,718	$5,377	$3,000	$5,000
10-431-28	FARM HOUSE UTILITIES	$0	$140	$2,700	$2,700
10-431-35	COPIER LEASE	$145	$65	$95	$95
10-431-39	GIS	$250	$0	$250	$250
10-431-40	EMPLOYEE TRAINING	$44	$66	$2,500	$2,500
10-431-41	UTILITIES - ELECTRIC	$3,098	$430	$1,500	$1,500
10-431-43	BUIDING MAINT	$24,567	$17,301	$3,000	$20,000
10-431-45	UTILITIES-GAS	$1,444	$800	$1,200	$1,200
10-431-46	CELL PHONE	$853	$1,428	$975	$1,600
10-431-47	TELEPHONE & INTERNET	$1,242	$341	$800	$800
10-431-48	TRASH	$0	$306	$540	$540
10-431-52	INSURANCE - PW	$10,478	$12,960	$9,611	$15,000
10-431-55	POSTAGE & SHIPPING-PW	$63	$35	$50	$50
10-431-60	STREET LIGHTING - PW	$11,681	$15,065	$11,000	$18,000
10-431-61	OFFICE SUPPLIES	$0	$17	$1,400	$500
10-431-62	FUEL - PW	$12,603	$8,062	$8,500	$9,500
10-431-63	CONTRACT REFUSE REMOVAL - PW	$2,923	$1,788	$2,000	$2,000
10-431-65	TREE PROGRAM	$0	$2,253	$1,500	$3,000
10-431-66	PEST/WEED CONTROL - PW	$568	$156	$1,600	$1,600
10-431-68	COPIER EXPENSE	$5	$310	$78	$78
10-431-70	IT SUPPORT	$0	$0	$2,500	$2,500
10-431-71	COMPUTER SOFTWARE	$180	$612	$424	$424
10-431-74	EQUIPMENT- CAPITAL OUTLAY	$5,558	$15	$2,250	$2,250
10-431-75	RESERVE CAPITAL OUTLAY	$0	$7,395	$0	$0
10-431-76	PW VEHICLES SINKING FUND	$0	$0	$5,000	$15,000
10-431-77	PW HEAVY EQUIP SINKING FUND	$0	$0	$5,000	$10,000
10-431-99	OTHER MISCELLANEOUS - PW	$8,205	$1,055	$0	$0
TOTAL PUBLIC WORKS & STREETS DEPT		**$134,850**	**$128,196**	**$90,673**	**$165,787**
STORMWATER					
10-432-59	STORMWATER ENGINEERING/DESIGN	$23,215	$11,391	$5,000	$6,000
10-432-60	STORMWATER CONSTRUCTION	$30,188	$9,491	$0	$5,000
10-432-61	RETENTION/DETENTION POND MAINT	$0	$263	$750	$750
10-432-62	CULVERT/DITCH MAINT	$183	$14,201	$1,000	$7,000
10-432-63	3RD AVE STORM LIFT STATION	$0	$0	$500	$500
10-432-64	STREET SWEEPING	$0	$0	$500	$1,200
10-432-65	LEVEE REPAIR & MAINT	$389	$401	$500	$5,000

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GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	2023 BUDGET	PROPOSED 2024 BUDGET
TOTAL STORMWATER		**$53,975**	**$35,747**	**$8,250**	**$25,450**
PARK & RECREATION					
10-451-10	CONTRACT LABOR	$480	$0	$0	$0
10-451-11	SALARIES - P&R EVENTS COORD	$8,063	$20,194	$16,200	$19,476
10-451-12	SALARIES - SUMMER HELP (SEAS) APS	$1,970	$0	$8,108	$24,960
10-451-16	SALARIES-PARKS MAINT FULL-TIME	$1,231	$462	$5,337	$32,864
10-451-20	EMPLOYEE BENEFITS	$239	$633	$0	$7,928
10-451-22	FICA P&R	$862	$1,580	$2,268	$5,913
10-451-23	RENTS	$28	$78	$0	$100
10-451-25	UNEMPLOYMENT INSURANCE	$22	$40	$23	$232
10-451-26	WORKERS' COMPENSATION	$1,550	$972	$1,500	$1,500
10-451-30	SPECIAL EVENTS - P&R	$56	$0	$1,000	$1,000
10-451-38	CELL PHONE	$687	$266	$490	$400
10-451-39	TELEPHONE & INTERNET	$1,000	$190	$1,200	$300
10-451-40	TRAINING	$11	$16	$1,000	$1,000
10-451-41	UTILITIES - ELECTRIC	$8,774	$56,000	$12,000	$12,000
10-451-42	PARK BUILDING MAINTENANCE	$11,686	$7,200	$0	$15,000
10-451-43	PARK REPAIR AND MAINTENANCE	$16,341	$36,000	$0	$20,000
10-451-44	CAPITAL OUTLAY - PARKS - Paycheck field	$18,694	$0	$0	$0
10-451-48	TRASH 10-451-45 - Cap. outlay - Teets Park Pavilion	$168	$408	$800	$600
10-451-55	NEWSLETTERS/POSTCARDS/POSTAGE	$1,252	$73	$1,200	$1,200
10-451-60	BACKGROUND CHECKS 10-451-46	$217	$648	$735	$800
10-451-61	OPERATING SUPPLIES - P&R Pavilion	$3,860	$868	$4,500	$1,200
10-451-62	PARKS & RECREATION PROGRAMS	$1,180	$1,349	$3,000	$2,000
10-451-70	IT SUPPORT	$0	$0	$100	$100
10-451-71	COMPUTER SOFTWARE	$1,936	$1,319	$2,100	$1,500
10-451-81	ADULT ACTIVITIES	$2,005	$0	$0	$0
10-451-83	SOFTBALL	$156	$0	$2,750	$2,750
10-451-84	BASEBALL	$7,863	$6,060	$8,000	$8,000
10-451-85	BASKETBALL	$0	$125	$0	$0
10-451-86	VOLLEYBALL	$497	$0	$750	$1,000
10-451-87	SOCCER	$4,778	$1,416	$1,200	$1,800
10-451-88	SUMMER ACTIVITY	$1,972	$0	$2,000	$2,000
10-451-90	UNIFORMS & EQUIPMENT P&R	$0	$139	$2,100	$150
10-451-91	MISC FEES	$542	$236	$0	$300
10-451-92	PARK CONCESSION EXPENSE	$241	$0	$100	$5,000
10-451-93	MEMBERSHIP/PUBLICATIONS	$0	$0	$200	$200
	TRANSFER TO 1% SALES TAX FUND	$0	$0	$0	$55,000
TOTAL PARK & RECREATION		**$98,362**	**$136,270**	**$78,661**	**$226,273**

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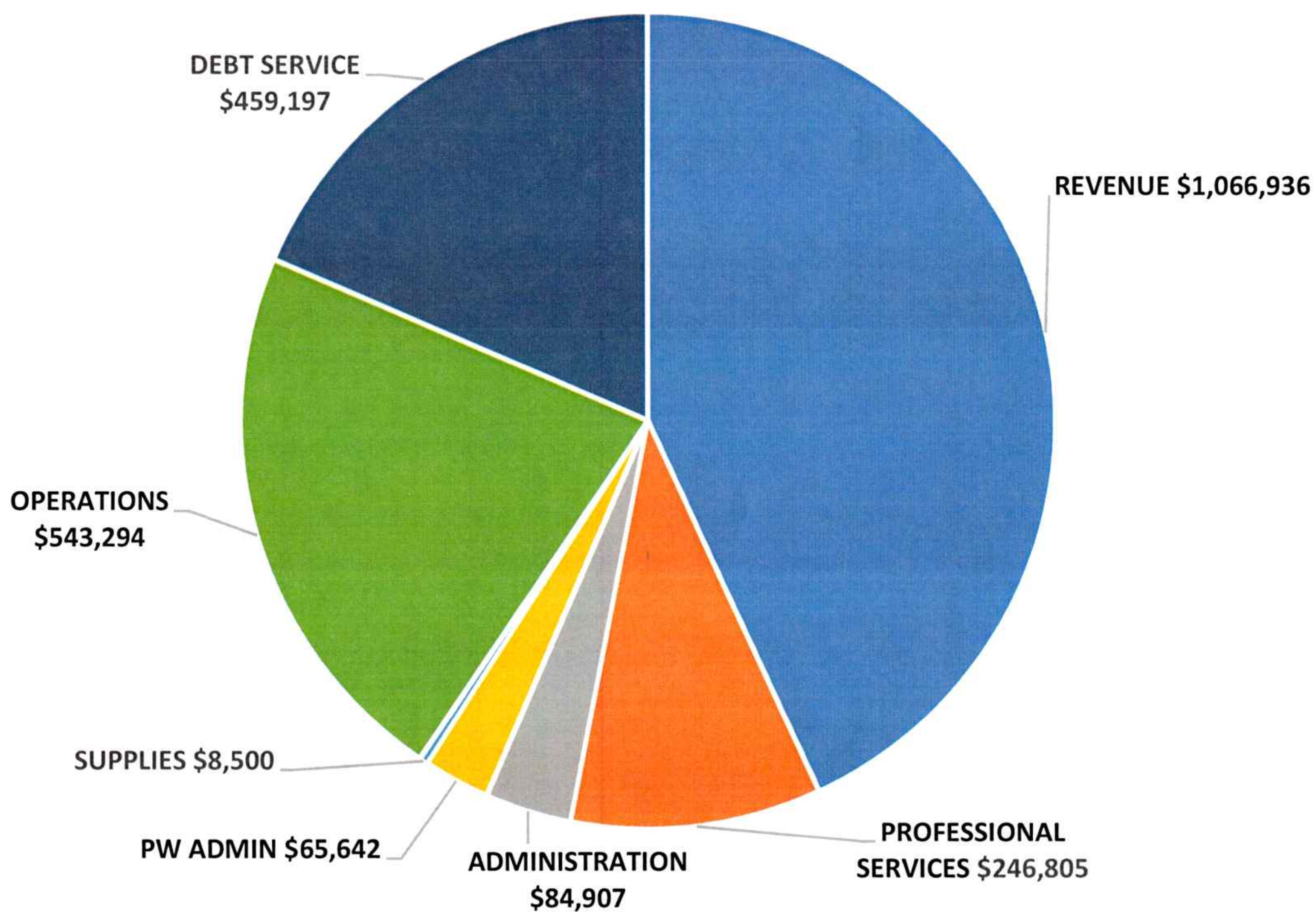
GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	2023 BUDGET	PROPOSED 2024 BUDGET
	TOTAL FUND EXPENDITURES	**$1,178,807**	**$1,280,357**	**$1,465,893**	**$1,778,459**
	NET REVENUE OVER EXPENDITURES	**$461,829**	**$340,725**	**-$147,294**	**-$351,832**
Ending General Fund Balance		**$1,572,963**	**$1,913,688**	**$1,576,463**	**$1,425,669**

2024 BUDGET - WATER ENTERPRISE FUND



GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	2023 BUDGET	PROPOSED 2024 BUDGET
WATER ENTERPRISE					
Beginning Water Enterprtise Funds Available		**$2,960,605**	**$3,569,640**	**$3,569,640**	**$3,205,576**
REVENUES					
20-34000	WATER SALES	$929,529	$971,177	$900,000	$1,019,736
20-34001	CUSTOMER DEPOSITS	$0	$0	$500	$500
20-34002	BULK WATER SALES	$5,508	$178	$5,000	$200
20-34440	TAP FEES & ACQUISITION FEES	$553,000	$43,278	$0	$0
20-34442	WATER METER SALES	$834	$1,471	$7,800	$1,500
20-34450	MISCELLANEOUS WATER INCOME	$25,230	$16,930	$15,000	$15,000
20-36000	WATER DEVELOPMENT CONTRIBUTION	$704	$375	$0	$0
20-36001	RENTAL INCOME	$0	$3,343	$10,000	$30,000
20-36100	INTEREST EARNED	$537	$979	$0	$0
TOTAL FUND REVENUE		**$1,515,341**	**$1,037,731**	**$938,300**	**$1,066,936**
PROFESSIONAL SERVICES					
20-410-13	FINANCIAL AUDIT	$5,000	$5,467	$5,000	$5,500
20-410-30	LEGAL SERVICE	$2,437	$1,000	$5,000	$5,000
20-410-31	WATER RIGHTS EXPENSES (LEGAL)	$86,773	$98,000	$80,000	$80,000
20-410-32	PROFESSIONAL SERVICES WATER	$144,696	$135,000	$90,000	$90,000
20-410-33	POSTAGE	$1,052	$600	$1,200	$1,200
20-410-34	WATER DEPOSIT REFUND	$0	$1,000	$1,000	$1,000
20-410-38	PROFESSIONAL SERVICES ACCT	$0	$5,000	$10,000	$10,000
20-410-40	TRAVEL, MEETINGS & TRAINING	$348	$60	$4,000	$4,000
20-410-44	POSTAGE MACHINE LEASE	$0	$105	$105	$105
20-410-59	DESIGN/SYSTEM ENGINEERING	$0	$90,000	$50,000	$50,000
20-410-68	COPIER EXPENSE	$0	$200	$0	$0
TOTAL PROFESSIONAL SERVICES		**$240,305**	**$336,432**	**$246,305**	**$246,805**
WATER ADMINISTRATION					
20-411-11	SALARY-TOWN CLERK	$407	$0	$0	$0
20-411-12	EMPLOYEE SALARY-ADMINISTRATION	$0	$0	$67,195	$62,715
20-411-15	ADMINISTRATION DEPT EMPLOYEES	$70,042	$49,175	$0	$0
20-411-20	EMPLOYEE BENEFITS	$10,968	$2,876	$10,011	$10,405
20-411-21	COMPENSATED ABSENCE EXPENSE	$941	$1,000	$0	$1,000
20-411-22	FICA & MEDICARE	$5,320	$3,667	$5,141	$4,798
20-411-23	457 RETIREMENT	$3,040	$2,057	$3,500	$2,706
20-411-25	UNEMPLOYMENT INSURANCE	$39	$49	$202	$188
20-411-26	WORKERS' COMPENSATION	-$1,759	$142	$175	$175
20-411-72	UTILITY BILLING SOFTWARE EXP	$2,172	$649	$2,920	$2,920
TOTAL WATER ADMINISTRATION		**$91,170**	**$59,615**	**$89,144**	**$84,907**
PUBLIC WORKS ADMINISTRATION					

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GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	2023 BUDGET	PROPOSED 2024 BUDGET
20-430-11	SALARY-PW MAINTENANCE	$15,811	$16,722	$24,017	$44,720
20-430-15	EMPL SALARY-PW P/T SEASONAL	$0	$0	$7,332	$7,332
20-430-20	EMPLOYEE BENEFITS	$2,646	$3,110	$4,767	$7,432
20-430-22	FICA & MEDICARE	$1,048	$1,146	$2,398	$3,982
20-430-23	457 RETIREMENT	$474	$502	$720	$1,342
20-430-25	UNEMPLOYMENT INSURANCE	$12	$18	$72	$34
20-430-26	WORKERS' COMPENSATION	$710	$415	$750	$800
TOTAL PUBLIC WORKS ADMINISTRATION		**$20,702**	**$21,913**	**$40,056**	**$65,642**
SUPPLIES					
20-431-20	REPAIRS-EQUIPMENT & VEHICLES	$8	$0	$0	$0
20-431-22	EQUIPMENT REPAIRS AND MAINT	$2,753	$1,000	$5,000	$5,000
20-431-62	FUEL	$365	$1,500	$750	$2,000
20-431-75	VEHICLE REPAIR	$0	$0	$1,500	$1,500
TOTAL SUPPLIES		**$3,127**	**$2,500**	**$7,250**	**$8,500**
OPERATIONS					
20-432-00	LINE MAINTENANCE	$0	$0	$5,000	$50,000
20-432-05	UTILITY LOCATE EXPENSE	$267	$484	$400	$400
20-432-30	CONTRACT OPERATOR	$3,520	$2,720	$6,000	$6,000
20-432-35	COPIER LEASE	$725	$113	$600	$600
20-432-37	ANALYTICAL/SAMPLING EXPENSE	$15,256	$14,576	$13,500	$13,500
20-432-39	GIS	$1,125	$58	$1,125	$1,125
20-432-40	TELEPHONE & INTERNET	$1,857	$980	$2,000	$2,000
20-432-41	UTILITIES-ELECTRIC	$65,222	$20,251	$80,000	$80,000
20-432-45	UTILITIES-GAS	$2,877	$1,384	$2,500	$2,500
20-432-46	CELL PHONE	$0	$0	$764	$764
20-432-48	TRASH	$0	$84	$100	$100
20-432-49	UTILITIES-PROPANE	$6,067	$5,000	$7,000	$7,000
20-432-50	PERMIT FEES	$1,220	$1,300	$1,500	$1,500
20-432-52	INSURANCE AND BONDS	$9,084	$9,100	$8,000	$8,000
20-432-53	BOOSTER STATION MAINTENANCE	$1,561	$500	$5,000	$5,000
20-432-54	WATER MAIN INSTALLATION EXP	$1,263	$1,757	$2,500	$2,500
20-432-55	METER INSTALL EXPENSE	$27,237	$32,594	$7,800	$7,800
20-432-56	MAINTENANCE (PLANT) RO	$31,984	$85,000	$10,000	$80,000
20-432-57	TREATMENT/OPERATING SUPPLIES	$6,162	$3,486	$8,000	$8,000
	RO EQUIP SINKING FUND	$0	$0	$0	$5,000
20-432-59	WATER WELL MAINTENANCE	$4,482	$5,000	$1,000	$6,000
20-432-61	OFFICE SUPPLIES	$407	$153	$1,500	$1,500
20-432-68	COPIER EXPENSE	$842	$0	$800	$800
20-432-70	IT SUPPORT	$0	$2,500	$500	$500
20-432-75	SYSTEM REPAIR & MAINTENANCE	$1,302	$2,122	$2,000	$2,000

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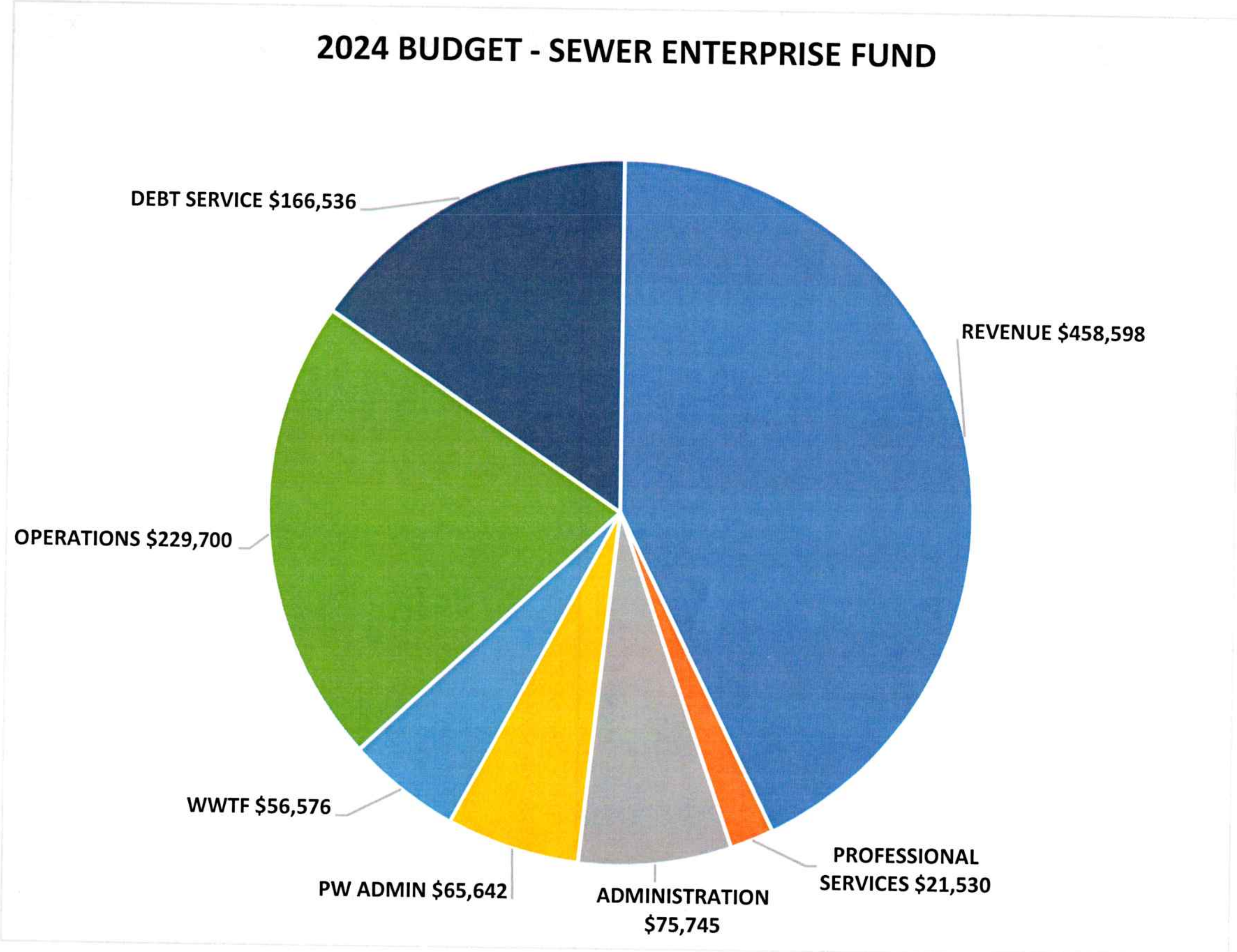
GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	2023 BUDGET	PROPOSED 2024 BUDGET
20-432-85	WATER LEASES	$44,475	$78,447	$70,000	$80,000
20-432-86	DEPRECIATION	$154,705	$154,705	$0	$154,705
20-432-87	EQUIPMENT	$0	$0	$5,000	$15,000
20-432-99	OTHER MISCELLANEOUS EXPENSE	-$449	$48	$1,000	$1,000
TOTAL OPERATIONS		**$381,191**	**$422,362**	**$243,589**	**$543,294**
DEBT SERVICE					
20-471-09	LOAN PMT-CWCB	$0	$100,000	$45,000	$45,000
20-471-11	LOAN PAYMENT-USDA	$72,309	$147,072	$147,000	$147,072
20-471-12	LEASE/PURCHASE PMT-KAMMERER	$13,037	$42,125	$42,125	$42,125
20-471-13	BOTW SINKING FUND PAYMENT	$0	$127,519	$40,000	$130,000
20-471-14	BOTW INTEREST PAYMENT	$84,466	$142,257	$95,000	$95,000
20-471-50	LOAN ISSUANCE COSTS	$0	$0	$18,969	$0
TOTAL DEBT SERVICE		**$169,812**	**$558,973**	**$388,094**	**$459,197**
	TOTAL FUND EXPENDITURES	**$906,306**	**$1,401,795**	**$1,014,438**	**$1,408,345**
	NET REVENUE OVER EXPENDITURES	**$609,035**	**-$364,064**	**-$76,138**	**-$341,409**
Ending Water Enterprtise Funds Available		**$3,569,640**	**$3,205,576**	**$3,493,502**	**$2,864,168**


2024 BUDGET - SEWER ENTERPRISE FUND
DEBT SERVICE $166,536
REVENUE $458,598
OPERATIONS $229,700
WWTF $56,576
PW ADMIN $65,642
ADMINISTRATION $75,745
PROFESSIONAL SERVICES $21,530

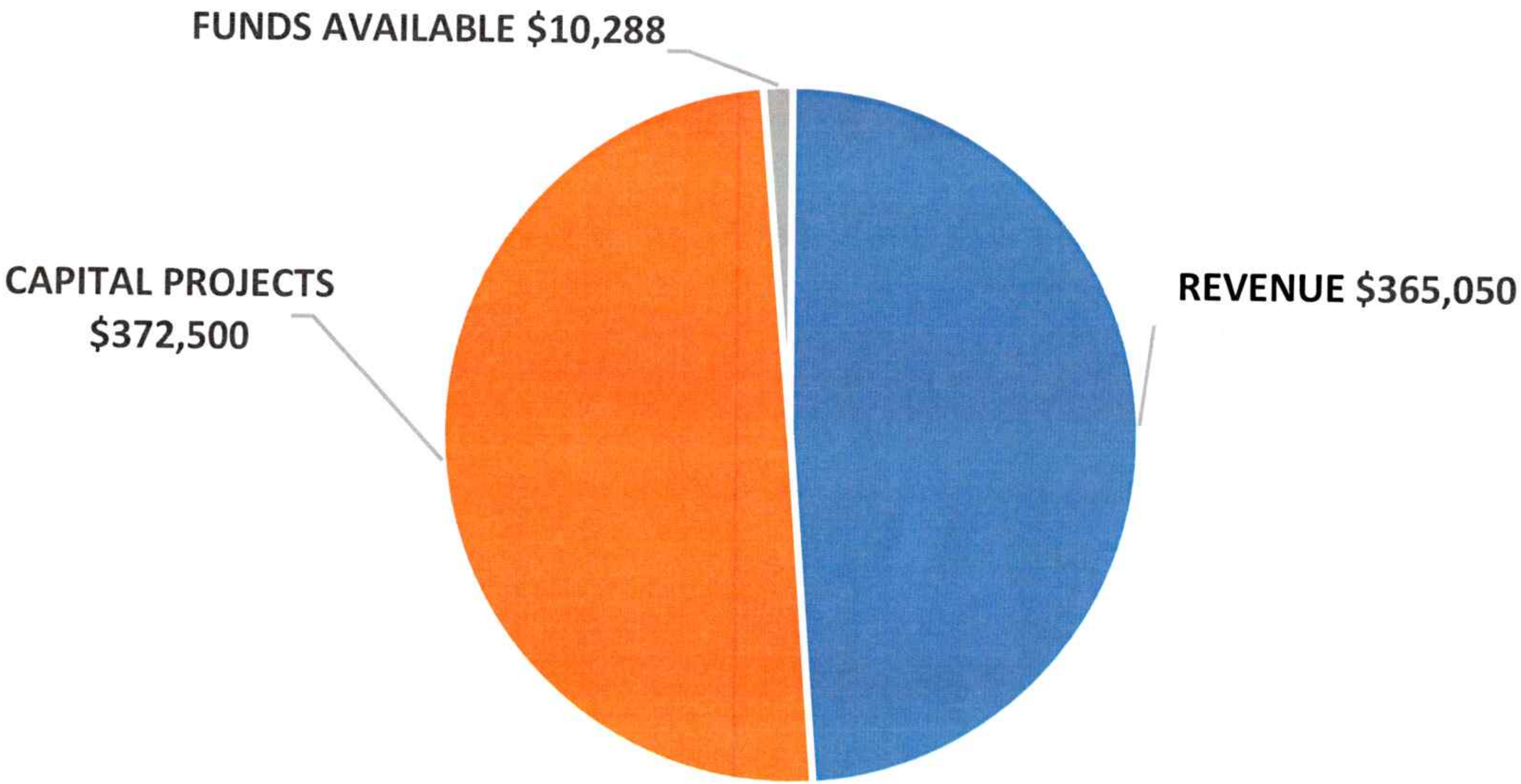
GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	2023 BUDGET	PROPOSED 2024 BUDGET
SEWER ENTERPRISE					
Beginning Sewer Enterprtise Funds Available		$1,569,125	$1,778,190	$1,778,190	$1,792,953
REVENUES					
30-33420	DOLA GRANT	$0	$147,250	$0	$0
30-34000	SEWER SALES	$330,156	$436,522	$420,000	$458,348
30-34001	CUSTOMER DEPOSITS	$0	$0	$150	$150
30-34440	TAP FEES	$252,000	$8,000	$0	$0
30-34450	MISCELLANEOUS SEWER INCOME	$449	$0	$0	$0
30-36100	INTEREST EARNED	$124	$152	$0	$100
TOTAL FUND REVENUE		**$582,729**	**$591,924**	**$420,150**	**$458,598**
PROFESSIONAL SERVICES					
30-410-13	FINANCIAL AUDIT	$5,000	$5,467	$5,000	$5,500
30-410-30	LEGAL SERVICE	$1,581	$0	$2,000	$2,000
30-410-32	PROFESSIONAL SERVICES	$18,285	$10,000	$20,000	$10,000
30-410-33	POSTAGE	$717	$699	$1,000	$1,000
30-410-34	SEWER DEPOSIT REFUND	$0	$350	$500	$500
30-410-35	COPIER LEASE	$725	$125	$600	$125
30-410-40	TRAINING	$310	$0	$1,000	$2,000
30-410-44	POSTAGE MACHINE LEASE	$0	$105	$105	$105
30-410-67	OFFICE SUPPLIES	$0	$0	$200	$100
30-410-68	COPIER EXPENSE	$3	$200	$600	$200
TOTAL PROFESSIONAL SERVICES		**$26,621**	**$16,945**	**$31,005**	**$21,530**
SEWER ADMINISTRATION					
30-411-11	SALARY-TOWN CLERK	$407	$0	$0	$0
30-411-14	EMPLOYEE SALARIES-ADMIN	$0	$0	$67,195	$54,931
30-411-15	ADMINISTRATION DEPT EMPLOYEES	$70,042	$51,937	$0	$0
30-411-20	EMPLOYEE BENEFITS	$10,968	$3,594	$10,011	$10,405
30-411-21	COMPENSATED ABSENCE EXPENSE	$941	$950	$0	$950
30-411-22	FICA & MEDICARE	$5,320	$3,716	$5,141	$4,202
30-411-23	457 RETIREMENT	$3,040	$3,245	$3,500	$1,722
30-411-25	UNEMPLOYMENT INSURANCE	$38	$55	$202	$165
30-411-26	WORKERS' COMPENSATION	-$1,196	$0	$175	$200
30-411-70	IT SUPPORT	$0	$0	$250	$250
30-411-72	UTILITY SOFTWARE EXPENSE	$0	$785	$2,920	$2,920
TOTAL SEWER ADMINISTRATION		**$89,561**	**$64,282**	**$89,394**	**$75,745**
PUBLIC WORKS ADMINISTRATION					
30-430-11	SALARY-PW MAINTENANCE	$13,350	$19,749	$0	$0
30-430-12	SALARY-PW MAINTENANCE	$3,872	$11,539	$24,017	$44,720
30-430-13	EMPL SALARY-PW P/T SEASONAL	$0	$0	$7,332	$7,332

TOWN of WIGGINS 2024 BUDGET FINAL
ADOPTED DECEMBER 27, 2023

GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	2023 BUDGET	PROPOSED 2024 BUDGET
30-430-20	EMPLOYEE BENEFITS	$2,646	$3,888	$4,767	$7,432
30-430-22	FICA & MEDICARE	$1,156	$1,433	$2,398	$3,982
30-430-23	457 RETIREMENT	$474	$627	$720	$1,342
30-430-25	UNEMPLOYMENT	$14	$23	$72	$34
30-430-26	WORKERS' COMPENSATION	$438	$557	$750	$800
TOTAL PUBLIC WORKS ADMINISTRATION		**$21,952**	**$37,815**	**$40,056**	**$65,642**
WWTP					
30-431-22	EQUIPMENT MAINTENANCE/REPAIRS	$0	$0	$1,500	$1,500
30-431-41	UTILITIES-ELECTRIC	$0	$0	$0	$500
30-431-45	UTILTIES-GAS	$0	$0	$400	$400
30-431-48	TRASH	$0	$0	$876	$876
30-431-51	WWTP ENGINEERING & CONTINGENCY	$4,863	$0	$7,500	$7,500
30-431-59	ENGINEERING DESIGN	$8,053	$13,966	$15,000	$15,000
30-431-62	FUEL	$365	$675	$800	$800
30-431-74	CAPITAL OUTLAY WWTP	$0	$0	$25,000	$25,000
30-431-75	VEHICLE REPAIRS	$0	$64	$5,000	$5,000
TOTAL WWTP		**$13,280**	**$14,706**	**$56,076**	**$56,576**
OPERATIONS					
30-432-00	LINE MAINTENANCE	$0	$15,000	$5,000	$7,500
30-432-05	UTILITY LOCATE EXPENSE	$234	$360	$300	$500
30-432-30	CONTRACT OPERATOR	$3,520	$2,720	$6,000	$4,800
30-432-39	COMPUTER SOFTWARE-GIS	$1,125	$58	$1,125	$1,200
30-432-41	UTILITIES-ELECTRIC	$22,485	$8,297	$28,000	$28,000
30-432-42	TELEPHONE/INTERNET	$1,305	$552	$500	$750
30-432-45	UTILITIES --GAS	$1,444	$751	$1,200	$1,200
30-432-46	CELL PHONE	$0	$0	$300	$300
30-432-48	TRASH	$800	$484	$1,200	$750
30-432-50	PERMIT FEES	$3,331	$1,708	$3,500	$3,500
30-432-51	ANALYTICAL/SAMPLING EXPENSE	$11,939	$6,427	$3,000	$8,000
30-432-52	INSURANCE AND BONDS	$9,084	$6,512	$9,000	$9,000
30-432-53	SEWER CLEANING/VIDEO	$0	$7,027	$5,000	$20,000
30-432-54	INSTALLATION OF LINE EXPENSE	$971	$0	$500	$500
30-432-55	GENERAL MAINT CENT LIFT ST	$0	$0	$500	$500
30-432-56	GENERAL MAINTENANCE OF PLANT	$4,621	$12,742	$2,000	$15,000
30-432-57	GENERAL MAINT JOHNSON LT ST	$527	$18,514	$500	$2,500
30-432-59	ENGINEERING DESIGN	$0	$0	$5,000	$5,000
30-432-60	TREATMENT OPERATIONS	$8,858	$6,906	$7,500	$8,500
30-432-61	OFFICE SUPPLIES	$984	$0	$800	$200
30-432-75	CAPITAL OUTLAY - LINES	$1,266	$147,250	$0	$60,000
30-432-86	DEPRECIATION	$50,839	$51,000	$0	$51,000

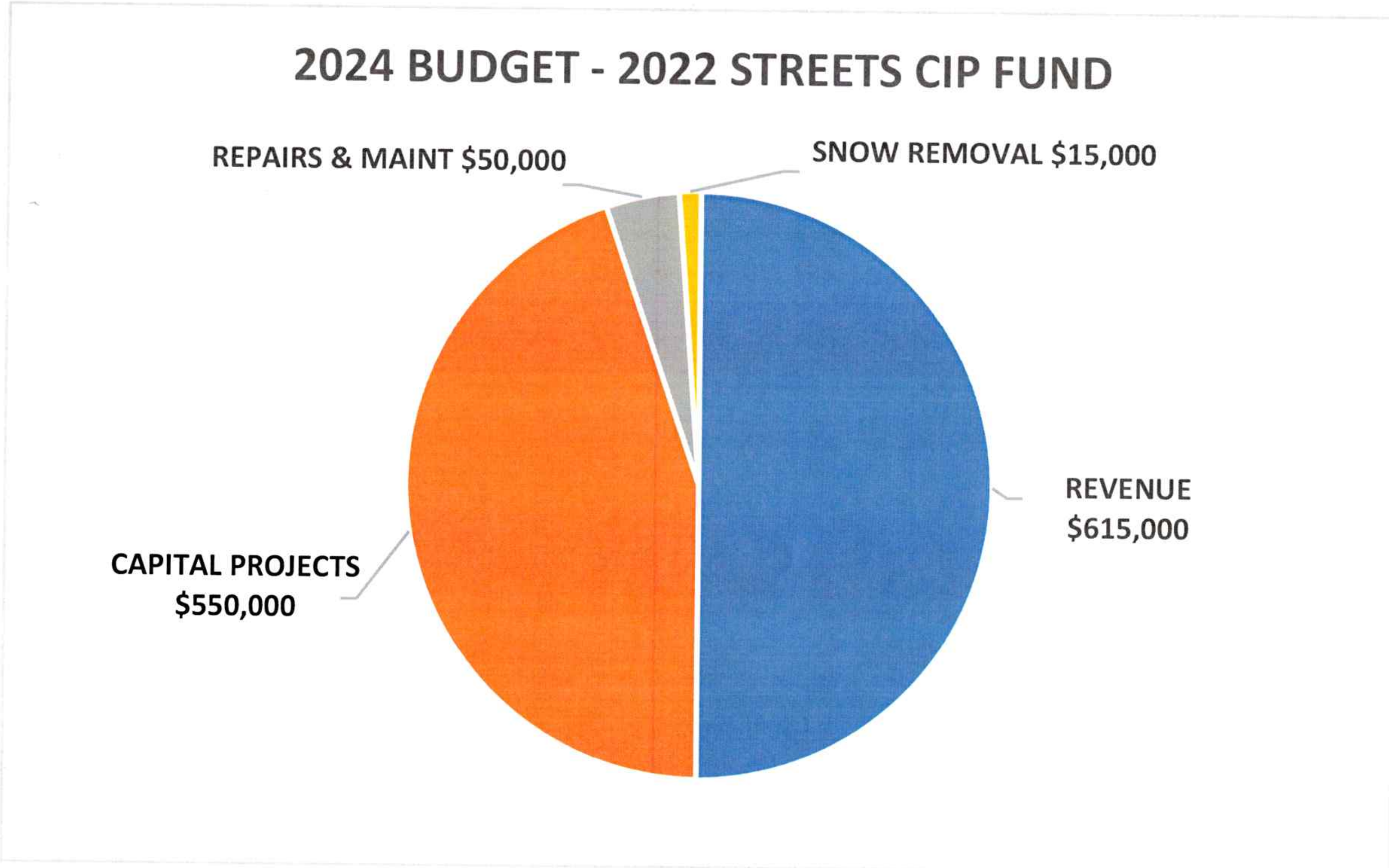
GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	2023 BUDGET	PROPOSED 2024 BUDGET
30-432-99	OTHER MISCELLANEOUS EXPENSE	-$2,114	$0	$1,000	$1,000
TOTAL OPERATIONS		**$121,218**	**$286,309**	**$81,925**	**$229,700**
DEBT SERVICE					
30-471-13	BOTW SINKING FUND PAYMENT	$0	$96,536	$106,288	$96,536
30-471-14	BOTW INTEREST PAYMENT	$66,688	$60,568	$44,124	$70,000
30-471-50	LOAN ISSUANCE COSTS	$34,345	$0	$11,031	$0
TOTAL DEBT SERVICE		**$101,032**	**$157,104**	**$161,443**	**$166,536**
	TOTAL FUND EXPENDITURES	**$373,664**	**$577,161**	**$459,899**	**$615,729**
	NET REVENUE OVER EXPENDITURES	**$209,065**	**$14,763**	**-$39,749**	**-$157,131**
Ending Sewer Enterprtise Funds Available		**$1,778,190**	**$1,792,953**	**$1,738,441**	**$1,635,822**

2024 BUDGET - 1% SALES TAX CIP FUND

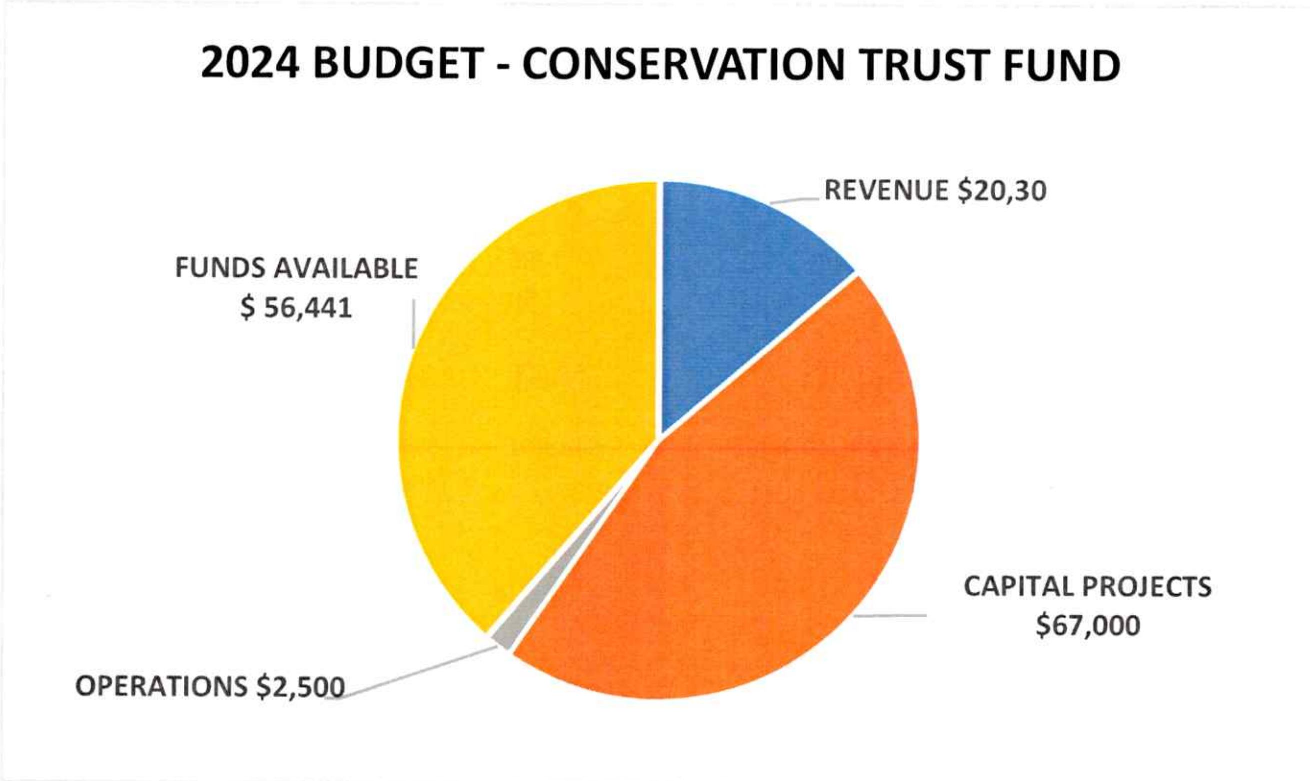


TOWN of WIGGINS 2024 BUDGET FINAL
ADOPTED DECEMBER 27, 2023

GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	2023 BUDGET	PROPOSED 2024 BUDGET
SALES TAX CAPITAL IMPROVEMENT					
Beginning 1% Sales Tax CIP Fund Balance		**$344,383**	**$620,845**	**$620,845**	**$10,288**
REVENUES					
40-31300	1% TOWN SALES TAX	$294,632	$316,028	$300,000	$310,000
40-36100	INTEREST EARNED	$17	$51	$5	$50
	TRANSFER FROM SEWER (DOLA GRANT)	$0	$147,250	$0	$0
	TRANSFER FROM GEERAL FUND)	$0	$0	$0	$55,000
TOTAL FUND REVENUE		**$294,650**	**$463,329**	**$300,005**	**$365,050**
CAPITAL PROJECTS					
40-430-00	CIP - SEWER REPLACE BNSF	$1,810	$325,456	$0	$0
40-430-05	CIP-NORTH STORM DETENTION	$1,250	$0	$75,000	$75,000
40-430-10	CIP-MAIN STREET C&G 3RD TO 5TH	$3,778	$703	$0	$0
40-430-15	CIP--K PARK ELEC	$10,800	$0	$0	$0
40-430-16	CIP-TOWN HALL DIGITAL SIGN	$0	$33,292	$50,000	$2,500
40-430-17	CIP-TH/PW EXT IMP	$0	$8,042	$10,000	$0
40-430-18	CIP-NON POT WATER MAIN	$0	$0	$100,000	$160,000
40-430-19	CIP-CR P CROSSING SIGNAL	$0	$13,321	$10,000	$0
40-430-21	CIP-PARK PAVILION BUILDING	$0	$0	$0	$125,000
40-430-22	CIP-ENTRY SIGNS IMPROVEMENTS	$0	$0	$0	$10,000
40-430-30	CAPITAL PROJECTS--SEWER	$550	$0	$0	$0
40-430-40	CAPITAL PROJECTS - ROADS TRNSF	$0	$693,072	$0	$0
TOTAL CAPITAL PROJECTS		**$18,188**	**$1,073,886**	**$245,000**	**$372,500**
	TOTAL FUND EXPENDITURES	**$18,188**	**$1,073,886**	**$245,000**	**$372,500**
	NET REVENUE OVER EXPENDITURES	**$276,462**	**-$610,557**	**$55,005**	**-$7,450**
Ending 1% Sales Tax CIP Fund Balance		**$620,845**	**$10,288**	**$675,850**	**$2,838**


2024 BUDGET - 2022 STREETS CIP FUND
REPAIRS & MAINT $50,000
SNOW REMOVAL $15,000
REVENUE
$615,000
CAPITAL PROJECTS
$550,000

GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	2023 BUDGET	PROPOSED 2024 BUDGET
STREETS CIP SALES TAX FUND					
Beginning Dedicated Streets CIP Sales Tax Fund Balaı		$0	$0	$0	$0
REVENUES					
45-31300	1% TOWN SALES TAX (2022)	$0	$316,028	$300,000	$310,000
45-33510	DONATIONS	$0	$4,195	$0	$0
45-36100	INTEREST EARNED	$0	$0	$5	$5
	TRANSFER FROM 1% CIP SALES TAX	$0	$693,072	$0	$304,995
TOTAL FUND REVENUE		**$0**	**$1,013,295**	**$300,005**	**$615,000**
CAPITAL PROJECTS					
45-430-10	CIP-MAIN STREET C&G 3RD TO 5TH	$0	$887,986	$100,000	$0
45-430-11	CIP-CHAPMAN 4TH-3RD	$0	$0	$0	$300,000
45-430-12	CIP- 3RD CHAPMAN - MAIN	$0	$0	$0	$250,000
45-430-13	CIP-5TH, MAIN-HIGH ST. CG&SW (N)	$0	$0	$0	$10,000
45-430-59	CIP-ENGIEERING SERVICES	$0	$6,980	$0	$15,000
TOTAL CAPITAL PROJECTS		**$0**	**$894,966**	**$100,000**	**$550,000**
DEPARTMENT 431					
45-431-22	REPAIRS & MAINTENANCE-STREETS	$0	$110,304	$25,000	$50,000
45-431-24	SNOW REMOVAL	$0	$8,025	$0	$15,000
TOTAL DEPARTMENT 431		**$0**	**$118,329**	**$25,000**	**$65,000**
	TOTAL FUND EXPENDITURES	**$0**	**$1,013,295**	**$125,000**	**$615,000**
	NET REVENUE OVER EXPENDITURES	**$0**	**$0**	**$175,005**	**$0**
Ending Dedicated Streets CIP Sales Tax Fund Balance		**$0**	**$0**	**$175,005**	**$0**


2024 BUDGET - CONSERVATION TRUST FUND
REVENUE $20,30
FUNDS AVAILABLE
$ 56,441
CAPITAL PROJECTS
$67,000
OPERATIONS $2,500

TOWN of WIGGINS 2024 BUDGET FINAL
ADOPTED DECEMBER 27, 2023

GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	2023 BUDGET	PROPOSED 2024 BUDGET
CONSERVATION TRUST					
Beginning Conservation Trust Fund Balance		**$24,873**	**$39,734**	**$39,734**	**$56,441**
REVENUES					
50-33501	CT - ST PROCEEDS (LOTTERY)	$18,443	$22,090	$13,000	$20,000
50-36100	INTEREST EARNED	$19	$22	$10	$30
TOTAL FUND REVENUE		**$18,461**	**$22,112**	**$13,010**	**$20,030**
DEPARTMENT 430					
50-430-15	CAPITAL OUTLAY--K PARK ELEC	$3,600	$5,405	$10,000	$0
50-430-16	CAPITAL OUTLAY--K PARK PG SOD	$0	$0	$0	$5,000
50-430-17	CAPITAL OUTLAY--BLEACHER SHADE	$0	$0	$0	$12,000
50-430-18	CAPITAL OUTLAY - SPRAY PAD	$0	$0	$0	$50,000
TOTAL DEPARTMENT 430		**$3,600**	**$5,405**	**$10,000**	**$67,000**
PARK OPERATIONS					
50-452-60	REPAIRS AND MAINTENANCE	$0	$0	$2,500	$2,500
TOTAL PARK OPERATIONS		**$0**	**$0**	**$2,500**	**$2,500**
	TOTAL FUND EXPENDITURES	**$3,600**	**$5,405**	**$12,500**	**$69,500**
	NET REVENUE OVER EXPENDITURES	**$14,861**	**$16,707**	**$510**	**-$49,470**
Ending Conservation Trust Fund Balance		**$39,734**	**$56,441**	**$40,244**	**$6,971**

TOWN OF WIGGINS, COLORADO
RESOLUTION NO. 49-2023

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE TAXABLE YEAR 2023 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF WIGGINS, COLORADO FOR THE 2024 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 27, 2023; and

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is $681,486.74; and

WHEREAS, the 2023 taxable year valuation for assessment for the Town of Wiggins as certified by the County Assessor is $21,156,300.

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 2024 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 2023.

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 27th DAY OF DECEMBER 2023.

TOWN OF WIGGINS, COLORADO

Christopher Franzen, Mayor

ATTEST:

Nichole Seiber

Nichole Seiber, Town Clerk

TOWN OF WIGGINS, COLORADO
SEAL
INCORPORATED

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 amended assessed valuation of $21,156,300 for the taxable year 2023 as determined and fixed by the Board of Trustees on December 27, 2023 is:

	LEVY	REVENUE
General Operating Expenses:	32.212 mills	$681,486.74

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 27th day of December, 2023.

TOWN OF WIGGINS, COLORADO SEAL INCORPORATED

Nichole Seiber

Nichole Seiber, Town Clerk

CC: Division of Local Government

44010 County Tax Entity Code

DOLA LGID/SID 44016

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners[1] of Morgan County, Colorado.

On behalf of the Town of Wiggins,
(taxing entity)[A]

the Board of Trustees
(governing body)[B]

of the Town of Wiggins
(local government)[C]

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of: $ 21,156,300
(GROSS[D] assessed valuation, Line 2 of the Certification of Valuation Form DLG 57[E])

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area[F] the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: $ 21,156.300
(NET[G] assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 01/10/2024 (mm/dd/yyyy) for budget/fiscal year 2023 (yyyy).
(no later than Dec. 15)

PURPOSE (see end notes for definitions and examples)	**LEVY**[2]		**REVENUE**[2]
1. General Operating Expenses[H]	32.212	mills	$681,486.74
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction[I]	< >	mills	$< >
SUBTOTAL FOR GENERAL OPERATING:		**mills**	**$**
3. General Obligation Bonds and Interest[J]		mills	$
4. Contractual Obligations[K]		mills	$
5. Capital Expenditures[L]		mills	$
6. Refunds/Abatements[M]		mills	$
7. Other[N] (specify):		mills	$
		mills	$
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	32.212	**mills**	$681,486.74

Contact person: Nichole Seiber Phone: (970) 483-6161

Signed: Nichole Seiber Title: Town Clerk/Treasurer

Survey Question: Does the taxing entity have voter approval to adjust the general operating levy to account for changes to assessment rates? ■ **Yes** ☐ **No**

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

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[1] If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
[2] Levies must be rounded to three decimal places and revenue must be calculated from the total *NET assessed valuation* (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

TOWN OF WIGGINS, COLORADO
RESOLUTION NO. 50-2023

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 2024 AND ENDING ON THE LAST DAY OF DECEMBER 2024

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 27, 2023; 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 27, 2023, 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	$ 1,778,459
Water Enterprise Fund	$ 1,408,345
Sewer Enterprise Fund	$ 615,729
2015 Sales Tax Capital Improvement Fund	$ 372,500
2022 Dedicated Streets CIP Fund	$ 615,000
Conservation Trust Fund	$ 69,500
Total Expenditures	**$ 4,859,533**

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

General Fund	$ 1,426,628
Water Enterprise Fund	$ 1,066,936
Sewer Enterprise Fund	$ 458,598
2015 Sales Tax Capital Improvement Fund	$ 365,050
2022 Dedicated Streets CIP Fund	$ 615,000
Conservation Trust Fund	$ 20,030
Total Revenues	**$ 3,952,242**

Section 3. That the budget as submitted, 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 2024 fiscal year.

Section 4. That the budget hereby approved and adopted and made a part of the public records of the Town of Wiggins.

INTRODUCED, ADOPTED, AND RESOLVED THIS 27th DAY OF DECEMBER, 2023.

TOWN OF WIGGINS, COLORADO

Christopher Franzen, Mayor

TOWN OF WIGGINS, COLORADO SEAL INCORPORATED

ATTEST:

Nichole Seiber

Nichole Seiber, Town Clerk

TOWN OF WIGGINS, COLORADDO
RESOLUTION NO. 51-2023

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 2024 BUDGET YEAR

WHEREAS, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law on December 27, 2023; 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, 2024:

Total General Fund	$ 1,778,459
Total Water Enterprise Fund	$ 1,408,345
Total Sewer Enterprise Fund	$ 615,729
Total 2015 Sales Tax Capital Improvement Fund	$ 372,500
Total 2022 Dedicated Streets CIP Fund	$ 615,000
Total Conservation Trust Fund	$ 69,500
Total Revenues	**$ 4,859,533**

INTRODUCED, ADOPTED, AND RESOLVED THIS 27th DAY OF DECEMBER, 2023.

TOWN OF WIGGINS, COLORADO

Christopher Franzen, Mayor

ATTEST:
Nichole Seiber
Nichole Seiber, Town Clerk

TOWN OF WIGGINS, COLORADO SEAL INCORPORATED

TOWN OF WIGGINS, COLORADO
RESOLUTION NO. 52-2023

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 27, 2023 and the Certification of the Mill Levy will be submitted to the Morgan County Commissioners on or before January 10, 2024; 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 2024 budget and budget appropriations, and certifying its mill levy.

INTRODUCED, ADOPTED AND RESOLVED THIS 27th DAY OF DECEMBER, 2023.

TOWN OF WIGGINS, COLORADO

Christopher Franzen, Mayor

ATTEST:

Nichole Seiber, Town Clerk

TOWN OF WIGGINS, COLORADO
RESOLUTION NO. 53-2023

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

WHEREAS, the Town of Wiggins Board of Trustees has adopted the 2024 Town Budget; and

WHEREAS, the Town of Wiggins has accumulated fund balances from years prior to and including 2023.

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 2024 fiscal year spending, within the meaning of Article X, Section 20(2)(e) of the Colorado Constitution.

INTRODUCED, ADOPTED AND RESOLVED THIS 27th DAY OF DECEMBER, 2023.

TOWN OF WIGGINS, COLORADO

Christopher Franzen, Mayor

ATTEST:

Nichole Seiber

Nichole Seiber, Town Clerk

TOWN OF WIGGINS, COLORADO SEAL INCORPORATED

FINANCED PURCHASE OF AN ASSET OR CERTIFICATE OF PARTICIPATION SUPPLEMENTAL SCHEDULE TO THE ADOPTED BUDGET

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

Budget Year 2024

The Supplemental Schedule must present information **separately** for all financed purchase of an asset or certificate of participation agreements involving real property and non-real property.

I. ALL FINANCED PURCHASE OF AN ASSET OR CERTIFICATE OF PARTICIPATION AGREEMENTS INVOLVING REAL PROPERTY:

Description of Agreement(s):

Kammerer Farm, 112.4 acres located generally in part of the NE 1/4 of Section 34 and part of the NW 1/4 of Section 35, T5N, R60W, of the 6th P.M. in Morgan County, Colorado. Includes ten (10) Weldon Valley Ditch Company shares represented by stock certificate numbers 1204 and 1118.

Date(s) of Agreement(s): 01/16/2009

	Year	Amount
Total amount to be expended for all Agreements involving Real Property in Budget Year:	2024	$ 42,125.04
Total maximum payment liability for all Agreements involving Real Property over the entire terms of all such agreements, including all optional renewal terms:		$842,499.76

II. ALL FINANCED PURCHASE OF AN ASSET OR CERTIFICATE OF PARTICIPATION AGREEMENTS NOT INVOLVING REAL PROPERTY:

Description of Agreement(s):

Date(s) of Agreement(s): ______

	Year	Amount
Total amount to be expended for all Agreements involving Non-Real Property in Budget Year:	20__	$______
Total maximum payment liability for all Agreements involving Non-Real Property over the entire terms of all such agreements, including all optional renewal terms:		$______

Does the agreement include renewal options? Yes ____ No ____

If yes, describe:

Rev. 10/21