



**TOWN OF WIGGINS
BOARD MEETING AGENDA**

**DECEMBER 10, 2025
Immediately After Work Session**

**304 CENTRAL AVENUE
WIGGINS, CO 80654**

**THE PUBLIC IS INVITED & ENCOURAGED TO ATTEND THE MEETING VIA ZOOM OR WATCH ON
YOUTUBE IF THEY ARE UNABLE TO ATTEND MEETING IN PERSON**

GO TO <https://us06web.zoom.us/j/85304053718> FOR THE MEETING LINK

I. INTRODUCTIONS

1. Call the Meeting to Order
2. Pledge of Allegiance
3. Roll Call
4. Approval of Agenda

II. APPROVAL OF CONSENT AGENDA

1. Approval of Minutes from the Special Board Meeting held on November 12, 2025

III. REPORTS

1. Town Staff Report
2. Board of Trustees
3. Approval of Bills December 2025
4. Financials-Budget to Actual

IV. PUBLIC COMMENTS

The Board of Trustees welcomes you and thanks you for your time. If you wish to address the Board of Trustees about a specific concern or to comment on an item, this is the only time set on the agenda for you to do so. We ask that you be respectful and courteous when addressing the board. When you are recognized, please step to the microphone, state your name and address. Your comments will be limited to three (3) minutes. The Board may not respond to your comments this evening, rather they may take your comments and suggestions under advisement and provide direction to the appropriate member of Town Staff for follow-up

V. BUDGET REVIEW

Professional Management Solutions – Lorraine Trotter

VI. PUBLIC HEARING

2026 Town of Wiggins Budget

VII. CONSIDERATION OF RESOLUTION 32-2025

A Resolution Summarizing Expenditures and Revenues for Each Fund and Adopting a Budget for the Town of Wiggins, CO for the Calendar Year Beginning January 1, 2026 and Ending December 31, 2026

1. Resolution No. 32-2025

VIII. CONSIDERATION OF RESOLUTION 33-2025

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, CO for the 2026 Budget Year

1. Resolution 33-2025

IX. CONSIDERATION OF RESOLUTION 34-2025

A Resolution Levying General Property Taxes for the Year 2025 to Help Defray the Costs of Government for the Town of Wiggins, Colorado for the 2026 Budget Year

1. Resolution No. 34-2025

X. CONSIDERATION OF RESOLUTION 35-2025

A Resolution Certifying Compliance with Article X, Section 20 of the Colorado Constitution

1. Resolution No. 35-2025

XI. CONSIDERATION OF RESOLUTION 36-2025

A Resolution Creating a Non-Emergency Reserve for the Town of Wiggins, Colorado

1. Resolution No. 36-2025

XII. CONSIDERATION OF ORDINANCE 11-2025

An Ordinance Repealing Section 130.01 of the Wiggins Municipal Code Regarding Railroads Impeding Traffic

1. Ordinance No. 11-2025

XIII. CONSIDERATION OF RESOLUTION 37-2025

A Resolution Approving an Agreement for Municipal Court Judge Services

1. Resolution No. 37-2025

XIV. APPOINTMENT OF MUNICIPAL COURT JUDGE

1. Municipal Court Judge (currently Vacant)

XV. APPOINTMENT OF TOWN CLERK/TREASURER

1. Town Clerk/Treasurer (currently Nichole Seiber)

XVI. APPOINTMENT OF TOWN ATTORNEY

1. Town Attorney (currently Melinda Culley with Kelly PC)

XVII. ADJOURNMENT

1. Closing Remarks by Mayor and Adjournment of Meeting

Page 2 of 2



MINUTES OF Special MEETING

TOWN OF WIGGINS BOARD OF TRUSTEES

November 12, 2025 at 7:16 P.M.

CALL TO ORDER & ROLL CALL

A meeting of the Town Board of Trustees for the Town of Wiggins, Colorado was held on Wednesday, November 12, 2025. Mayor Chris Franzen called the meeting to order at 7:00 P.M. The following answered roll call: Mayor Pro-Tem Steven Perrott, and Trustees Robert McKeighan, Bruce Miller, Steven Klecka and Michael Seiber Mayor Chris Franzen. Staff present were Craig Miller, Town Manager; Nichole Seiber, Town Clerk/Treasurer; Jim Parks, Chief of Police; Beau Warden, Public Works.

APPROVAL OF THE AGENDA

- Motion made by Mayor Pro-Tem Perrott to approve the agenda. Seconded by Trustee Miller. Roll Call: Unanimously Approved.

APPROVAL OF THE CONSENT AGENDA

- Motion made by Mayor Pro-Tem Perrott, seconded by Trustee McKeighan to approve the minutes from the Board of Trustees Board Meeting held October 22, 2025, and the minutes from the Special Board Meeting held November 5, 2025. Roll Call: Unanimously Approved.

TOWN STAFF REPORTS

- Town Manager:
 - Budget Public Hearing will be December 10, 2025.
 - Site Visit in Nevada/Enhanced Evaporation Operation; less expense and maintenance than direct injection.
 - Emergency Response Resiliency for Water Providers
 - Grant Writing Seminar
 - Leonard Rice/retention ponds
 - Fraudulent Checks reimbursement
- Town Clerk:
 - Town Judge hired
- Public Works:
 - School Non-Pot line is off
 - Hot Asphalt paving completed
 - Sewer Line jetting
 - FEMA meeting attendance
 - Kiowa Park siren
 - Prairie Dog issues

- Christmas preparation
- Mower maintenance
- Equipment auction preparation
- Demo process for barn
- Gas line/heater update for Pavilion
- Tree stumps/roots at retention pond
- Annexation of Road by Wiggins Electric/remove culvert
- BOT:
- Groundworks Deadline
- School paid their portion of Non-Pot Line expenses
- Stubs water line status
- New generator purchase

APPROVAL OF BILLS, NOVEMBER 2025

- Motion made by Mayor Pro-Tem Perrott, seconded by Trustee Klecka to approve the bills for November 2025. Roll Call: Unanimously Approved.

APPROVAL OF FINANCIALS, ACTUAL TO BUDGET

- Motion made by Trustee Miller, seconded by Trustee Klecka to approve the Financials Actual to Budget. Roll Call: Unanimously Approved.

PUBLIC COMMENTS

- None
- Closed at 7:57 P.M.

CONSIDERATION OF RESOLUTION 28-2025

- A Resolution Approving the 2026 Operating Plan for the Roberts 81 Business Improvement District.
- Motion made by Mayor Pro-Tem Perrott, seconded by Trustee Miller, to approve Resolution 28-2025. Roll Call: Trustee Klecka abstained, Unanimously Approved.

CONSIDERATION OF RESOLUTION 29-2025

- A Resolution Providing that Certain Elected and/or Appointed Officials of the Town of Wiggins Shall be Deemed not to be “Employees” Within the Meaning of the Workers’ Compensation Laws.
- Motion made by Trustee Miller, seconded by Mayor Pro-Tem Perrott to approved Resolution 29-2025 . Roll Call: Unanimously Approved.

CONSIDERATION OF RESOLUTION NO. 30-2025

- A Resolution Approving an Amended and Restated Revocable License Agreement with Kiowa Park Homeowners’ Association.
- Motion to table Resolution made by Mayor Franzen, seconded by Mayor Pro-Tem Perrott to table Resolution 30-2025. Roll Call: Unanimously Approved.

CONSIDERATION OF ORDINANCE 08-2025

- An Ordinance Approving a Municipal Court Fine and Fee Schedule for Ordinance Violations.

- Motion made by Trustee Miller, seconded by Trustee McKeighan to approve Ordinance 08-2025. Roll Call: Unanimously Approved.

CONSIDERATION OF ORDINANCE 09-2025

- An Ordinance Amending Chapter 134 of the Wiggins Municipal Code to Prohibit the Possession, Use, Purchase, and Sale of Tobacco Products.
- Motion made by Trustee McKeighan, seconded by Trustee Klecka to approve Ordinance 09-2025. Roll Call: Unanimously Approved.

CONSIDERATION OF RESOLUTION 31-2025

- A Resolution Approving a Contract to Buy and Sell Real Estate for the Sale of the Town-Owned Property at 3261 Morgan County Road U.
- Motion made by Mayor Pro-Tem Perrott, seconded by Trustee Seiber, to approve Resolution 31-2025. Roll Call: Mayor Franzen abstained, Unanimously Approved.

CONSIDERATION OF ORDINANCE 10-2025

- An Ordinance Authorizing the Sale and Conveyance of the Town Owned Property at 3261 Morgan County Road U.
- Motion made by Trustee Klecka, seconded by Trustee McKeighan, to approve Ordinance 10-2025. Roll Call: Mayor Franzen abstained, Unanimously Approved.

ADJOURNMENT

- Closing Remarks by Mayor Franzen. Adjournment of Meeting at 8:09 P.M.



TOWN STAFF'S REPORT

**Board of Trustees Meeting
December 10, 2025**

- Town Manager Updates
- Admin Updates
- Public Works Updates
- Planning and Zoning Updates
- Parks and Rec Updates
- Police Department Updates

INCIDENT ANALYSIS - DAY

Date 12/02/2025

Time 8:30:02AM

Report CFS03

Agency Wiggins Police Dept.

Dates 11/01/2025


Thru

11/30/2025

Activity	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Total
Agency: WPD Wiggins Police Dept.								
00600 Theft	0	1	0	0	1	1	0	3
01100 Fraud	0	0	1	0	0	1	0	2
02430 Loud Noise	1	0	0	1	0	1	0	3
02671 Dog At Large	0	2	1	0	1	0	1	5
02700 Susp Pers/veh/inc	0	0	0	0	2	0	0	2
03000 Community Policing	0	0	0	0	0	2	0	2
03010 Assist Other Agency	1	0	1	2	0	2	2	8
03030 Building Check	1	0	0	0	0	0	0	1
03050 Escort	6	2	0	8	1	5	6	28
03070 Keep The Peace	0	0	0	0	0	0	1	1
03080 Medical Assist	0	2	1	1	1	0	0	5
03090 Open Door/window	1	0	0	0	0	0	0	1
03100 Welfare Check	0	0	1	0	0	0	0	1
03120 Extra Patrol	15	6	6	0	2	8	3	40
03540 Traffic Accident	0	0	0	0	0	2	0	2
03590 Traffic Ctrl	0	0	1	0	4	4	0	9
03600 Driving Complaint	1	0	0	1	0	0	0	2
03610 Parking Complaint	0	0	0	1	0	0	1	2
03644 Vicious Dog	1	0	0	0	0	0	0	1
03670 Animal Bite	0	0	0	0	1	0	0	1
03730 Lost/found	1	0	0	0	0	0	0	1
03750 Meet Party	0	3	1	0	0	0	0	4
03760 Information	1	2	1	0	0	1	0	5
03770 Return Phone Call	0	1	1	1	0	0	0	3
04000 Alarm	0	0	0	0	1	0	0	1
07410 Disturbance	0	0	0	0	0	0	1	1
07530 Traffic Contact	1	0	4	21	6	7	2	41
07531 Pedestrian Contact	0	0	0	0	0	1	0	1
07540 Traffic Accident	0	0	0	0	0	0	1	1
07580 Vehicle Inspection	0	0	2	0	2	1	0	5
07700 Juv Problem	0	1	0	0	0	1	0	2
09000 Fire Investigation LE	0	0	0	0	0	1	0	1
09001 911-Welfare Check	0	3	1	1	0	0	2	7
09006 Registered Sex Offender	3	0	0	0	0	0	0	3
09900 Follow Up/Investigation	3	3	3	1	6	6	2	24
09902 Civil Issues	0	0	0	0	0	1	0	1
09911 Victim Notification	0	0	0	0	1	0	0	1
REPO Repossesion	0	0	0	1	0	0	0	1
S2T Safe2Tell	2	0	0	0	0	0	0	2
SEO Select Enforce Off Init	3	3	10	6	3	0	0	25
Wiggins Police Dept. Agency Total	41	29	35	45	32	45	22	249
Total	41	29	35	45	32	45	22	249



TOWN OF WIGGINS - BILLS PAID
DECEMBER 2025

Vendor Name	Description	Amount Paid
ADAMSON POLICE PRODUCTS	Uniform Supplies	\$1,000.00
ALEXA LUDGATE	Facepainting Christmas	\$300.00
BLUE LIGHTNING	Phones	\$632.56
BLUE360 MEDIA	Peace Officer Handbook	\$95.95
BRUSH RODEO ASSOCIATION	Donation	\$250.00
CHS	Propane	\$25.07
CIRSA	Deductible	\$500.00
CITY OF FORT MORGAN UTILIT	Glassey Pump 89	\$9.77
COLORADO CUSTOM FIREARM	Dog Tags Engraved	\$30.00
COLORADO DEPARTMENT OF	Laser/Radar Units	\$80.00
COLORADO MUNICIPAL LEAGU	Membership Dues	\$976.00
CORE & MAIN	2nd Ave Leak	\$2,902.81
COUNTRY HARDWARE	Teets Park/Sewer/RO Plant	\$5,484.82
DBE MANUFACTURING & SUPP	Bullet Hinge	\$53.08
ERIC GONZALEZ CPA	Safety Deposit Box	\$45.00
EVERETT DENNISON	Santa for Christmas	\$200.00
GERTGE TECHNOLOGY, LLC	Office 365 License, IT, Phone	\$1,804.97
GREAT COPIER SERVICE	Copier Lease	\$77.55
GROUNDWORKS COLORADO	Farm House maintenance	\$12,183.01
HAHN REINDEER FARM	Christmas Reindeer	\$2,000.00
HARBOR FREIGHT TOOLS	Water/Sewer Supplies	\$145.89
HAYES POZNANOVIC KORVER,	Attorney's fees	\$711.00
HIGH COUNTRY PIPE & UTILITY	Sewer Line Work	\$8,151.74
JACKSON ADAMS	Basketball Games	\$100.00
JARVIS	Software Subscription	\$175.00
JERRY WOLFSWINKEL	Hayrides for Christmas	\$500.00
JESS BACKHOE SERVICE LLC	Hydrovac and labor	\$825.00
JONES IRRIGATION SERVICE	Kiowa Park/Dirt Hauling/Ret Pond	\$43,775.00
KAMMERER, WILLIAM M.	Water Shares Lease	\$3,510.42
KELLY, PC	Legal Fees	\$5,445.00
LILY WALKER	Basketball Games	\$100.00
LRE WATER	Engineering Services	\$7,204.25
MASON FORSHA	Basketball Games	\$100.00
MILLER, CRAIG	Mileage Reimbursement	\$414.54
MORGAN COUNTY AMBULANC	CPR First Aid Class	\$200.00
MORGAN COUNTY REA	Street Lights	\$11,269.91
PITNEY BOWES (LEASE & SUP	Postage/Machine	\$950.35
PRAIRIE MOUNTAIN MEDIA	Ordinance Publications	\$1.89
RH WATER & WASTEWATER, IN	Water Contract Operator	\$2,422.50
RIVAL SERVICES, LLC	Kiowa Park Restroom	\$225.00
SAFEUILT LOCHBOX #88135, L	Residential Reviews	\$255.00
SERVPRO LANDERS GROUP	Rutenbeck Water Restoration	\$1,790.91
SHELBY NEAL	Basketball Games	\$100.00
SINGLEPOINT LLC	Copier Lease	\$203.19
STAGECOACH MEAT CO. LLC	Meat for Christmas	\$753.00
UMB	29 Guage Metal/Training/Sports Fees	\$5,245.85
USA BLUEBOOK	Dispensers, Inverted Paint	\$600.30
VIAERO WIRELESS	Cell Phones/PD Laptops	\$518.37
WELDON VALLEY DITCH COMP	Assessments	\$109.50
WIGGINS SCHOOL DISTRICT R	Band Donation	\$500.00
WIGGINS SUPER'S 1846	Trash Bags/Fiora Paper/Employee App	\$100.67
XCEL ENERGY	Utilities	\$571.25
Approved by: 	Date: 12/9/2025	Total: \$125,626.12

TOWN OF WIGGINS
COMBINED CASH INVESTMENT
DECEMBER 31, 2025

COMBINED CASH ACCOUNTS

01-10210	HIGH PLAINS-MAIN CHECKING	8,447.74
01-10211	XPRESS DEPOSIT ACCOUNT	124,234.46
01-10220	HIGH PLAINS-SWEEP ACCOUNT	3,996,318.03
01-10750	UTILITY CASH CLEARING ACCOUNT	(168,351.43)
TOTAL COMBINED CASH		3,960,648.80
01-10100	CASH ALLOCATED TO OTHER FUNDS	(4,244,334.18)
TOTAL UNALLOCATED CASH		(283,685.38)

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	1,683,418.91
20	ALLOCATION TO WATER ENTERPRISE	651,578.60
30	ALLOCATION TO SEWER ENTERPRISE	1,405,476.41
40	ALLOCATION TO SALES TAX CAPITAL IMPROVEMENT	16,841.64
45	ALLOCATION TO SALES TAX STREETS	479,452.33
50	ALLOCATION TO CONSERVATION TRUST	7,566.29
TOTAL ALLOCATIONS TO OTHER FUNDS		4,244,334.18
ALLOCATION FROM COMBINED CASH FUND - 01-10100		(4,244,334.18)
ZERO PROOF IF ALLOCATIONS BALANCE		.00

TOWN OF WIGGINS
BALANCE SHEET
DECEMBER 31, 2025

GENERAL FUND

ASSETS

10-10100	CASH IN COMBINED CASH FUND	1,683,418.91	
10-10110	PETTY CASH (T. MANAGER)	44.30	
10-10120	PETTY CASH (T. CLERK)	805.39	
10-10240	CASH IN BANK COMM HALL FUND SA	19,004.69	
10-10250	COLOTRUST FUND	124.90	
10-10260	CASH IN USE TAX FUND	267,277.31	
10-10310	CASH W/ COUNTY TREASURER	4,731.65	
10-10500	PROPERTY TAXES RECEIVABLE	713,869.00	
10-11500	ACCOUNTS RECEIVABLE	65,449.11	
10-11510	EMPLOYEE ADVANCES RECEIVABLE	2,908.35	
10-14100	PREPAID EXPENSES	180.27	
TOTAL ASSETS			2,757,813.88

LIABILITIES AND EQUITY

LIABILITIES

10-20200	ACCOUNTS PAYABLE	(5,058.97)	
10-22210	DEFERRED PROPERTY TAX	713,869.00	
10-22705	ACCRUED SALARIES & BENEFITS	20,025.46	
10-22710	FED/ FICA TAXES PAYABLE	10,953.30	
10-22720	STATE W/H TAXES PAYABLE	7,923.72	
10-22740	POLICE PENSION PAYABLE	(1,719.47)	
10-22760	DEFERRED COMP CONTRIB PAYABLE	1,064.29	
10-22770	UNEMPLOYMENT PAYABLE	(1,074.79)	
10-22820	HEALTH INSURANCE PAYABLE	(84,642.53)	
10-22825	AFLAC PAYABLE	2,255.06	
10-22830	LIFE INSURANCE PAYABLE	50.40	
10-22840	VISION INSURANCE PAYABLE	126.27	
10-22905	DEVELOPER PERFORMANCE DEPOSIT	2,000.00	
10-25320	FUND BALANCE	1,906,680.87	
TOTAL LIABILITIES			2,572,452.61

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD		132,970.95	
BALANCE - CURRENT DATE		132,970.95	
TOTAL FUND EQUITY			132,970.95
TOTAL LIABILITIES AND EQUITY			2,705,423.56

TOWN OF WIGGINS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES</u>					
10-30004 GENERAL MISCELLANEOUS	.00	8,000.71	50.00	(7,950.71)	16001.
10-31100 CURRENT PROPERTY TAX	.00	689,011.65	710,000.00	20,988.35	97.0
10-31200 SPECIFIC OWNERSHIP	.00	48,098.50	50,000.00	1,901.50	96.2
10-31300 1% TOWN SALES TAX	.00	274,508.55	309,750.00	35,241.45	88.6
10-31301 USE TAX	.00	43,121.35	105,000.00	61,878.65	41.1
10-31420 CIGARETTE TAX	.00	1,680.31	1,800.00	119.69	93.4
10-31810 SEVERENCE TAX	.00	9,668.78	40,000.00	30,331.22	24.2
10-31820 FRANCHISE FEE-MORGAN CTY REA	.00	6,459.00	8,000.00	1,541.00	80.7
10-31821 FRANCHISE FEE-XCEL ENERGY	628.30	12,980.96	12,000.00	(980.96)	108.2
10-31823 FRANCHISE FEE--BLUE LIGHTNING	.00	2,966.00	2,700.00	(266.00)	109.9
10-31900 PENALTIES & INTEREST	.00	599.85	1,200.00	600.15	50.0
10-32110 LIQUOR LICENSE (15%)	.00	120.00	175.00	55.00	68.6
10-32210 BUILDING PERMITS	.00	15,877.45	70,000.00	54,122.55	22.7
10-33412 DOLA EIAF 9438	.00	40,288.01	11,000.00	(29,288.01)	366.3
10-33413 DOLA REDI GRANT -ECON DEVEL	.00	.00	11,000.00	11,000.00	.0
10-33430 MISCELLANEOUS FEES	.00	468.95	.00	(468.95)	.0
10-33530 HIGHWAY USERS TAX	.00	66,686.24	.00	(66,686.24)	.0
10-33550 ADDITIONAL MOTOR VEHICLE	.00	7,864.01	.00	(7,864.01)	.0
10-33800 ROAD & BRIDGE	.00	78,676.33	.00	(78,676.33)	.0
10-34210 SPECIAL POLICE SERVICES	.00	250.00	300.00	50.00	83.3
10-34215 VIN INSPECTIONS	15.00	710.00	750.00	40.00	94.7
10-34220 BUILDING DEVELOPMENT REVIEW	.00	495.10	5,000.00	4,504.90	9.9
10-34221 BUILDING INSPECTION PLAN REV	.00	2,472.24	45,500.00	43,027.76	5.4
10-34281 ADULT ACTIVITIES FEE	.00	596.00	700.00	104.00	85.1
10-34282 PARKS & REC FEES	.00	20,680.00	4,000.00	(16,680.00)	517.0
10-34283 SOFTBALL REG FEES	.00	530.00	2,000.00	1,470.00	26.5
10-34284 BASEBALL REG FEES	.00	475.00	9,000.00	8,525.00	5.3
10-34285 BASKETBALL REG FEES	.00	120.00	.00	(120.00)	.0
10-34286 VOLLEYBALL REG FEES	.00	.00	1,000.00	1,000.00	.0
10-34287 SOCCER REG FEES	.00	.00	5,000.00	5,000.00	.0
10-35110 COURT FINES-MUNICIPAL	.00	5,292.00	30,000.00	24,708.00	17.6
10-36000 OTHER MISCELLANEOUS REVENUE	.00	7,244.63	4,000.00	(3,244.63)	181.1
10-36005 CASH OVER/SHORT	.00	(215.90)	.00	215.90	.0
10-36010 DOG LICENSES/CLINIC	.00	390.00	350.00	(40.00)	111.4
10-36011 BUSINESS LICENSES	25.00	380.00	850.00	470.00	44.7
10-36012 CONTRACTOR LICENSES	175.00	1,650.00	1,300.00	(350.00)	126.9
10-36013 GOLF CART LICENSES	.00	125.00	500.00	375.00	25.0
10-36040 INSURANCE PROCEEDS	.00	66,607.83	.00	(66,607.83)	.0
10-36050 CAPITAL CREDITS RECEIVED	9,553.08	11,871.87	5,000.00	(6,871.87)	237.4
10-36100 INTEREST ON SAVINGS	.00	45,929.46	139,500.00	93,570.54	32.9
10-36310 BUILDING & FARM RENT	.00	9,060.93	6,600.00	(2,460.93)	137.3
10-36500 CONTRIBUTIONS/DONATIONS	.00	350.00	.00	(350.00)	.0
10-36501 SPONSORSHIPS	.00	7,867.00	.00	(7,867.00)	.0
10-36505 TEETS PARK PAVILION FEES & DEP	.00	725.00	.00	(725.00)	.0
10-36512 GRANTS--DUI	.00	200.00	5,500.00	5,300.00	3.6
10-36515 GRANT--C.I.O.T.	.00	.00	2,000.00	2,000.00	.0
 TOTAL FUND REVENUE	 10,396.38	 1,490,882.81	 1,601,525.00	 110,642.19	 93.1

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENTAL</u>					
10-410-13 FINANCIAL AUDIT	.00	3,280.00	6,531.00	3,251.00	50.2
10-410-22 EMPLOYEE EVAL/TESTING	.00	.00	500.00	500.00	.0
10-410-32 PROFESSIONAL SERVICES	.00	28,426.29	32,000.00	3,573.71	88.8
10-410-34 CODIFICATION	.00	1,837.16	1,000.00	(837.16)	183.7
10-410-35 COPIER LEASE	.00	3,242.18	2,000.00	(1,242.18)	162.1
10-410-40 EMPLOYEE TRAINING	.00	4,901.30	5,000.00	98.70	98.0
10-410-41 TELEPHONE & INTERNET	.00	1,692.32	500.00	(1,192.32)	338.5
10-410-42 UTILITIES--ELECTRIC	.00	1,012.10	1,000.00	(12.10)	101.2
10-410-43 OFFICE BLDG REPAIRS & MAINT	.00	9,737.15	5,000.00	(4,737.15)	194.7
10-410-44 POSTAGE METER LEASE	.00	129.47	1,600.00	1,470.53	8.1
10-410-45 UTILITIES-GAS	.00	2,465.06	2,500.00	34.94	98.6
10-410-46 CELL PHONE	.00	1,933.12	1,400.00	(533.12)	138.1
10-410-48 TRASH	.00	625.00	300.00	(325.00)	208.3
10-410-52 INSURANCE & BONDS	.00	30,021.22	48,000.00	17,978.78	62.5
10-410-55 POSTAGE & SHIPPING	.00	1,394.44	800.00	(594.44)	174.3
10-410-58 TRAVEL & MEETINGS	.00	8,159.85	6,000.00	(2,159.85)	136.0
10-410-61 OFFICE SUPPLIES	.00	4,808.17	6,000.00	1,191.83	80.1
10-410-68 COPIER EXPENSE	.00	.00	1,500.00	1,500.00	.0
10-410-70 IT SUPPORT	.00	12,630.48	20,000.00	7,369.52	63.2
10-410-71 COMPUTER SOFTWARE	.00	1,203.46	3,000.00	1,796.54	40.1
10-410-87 CAPITAL EQUIPMENT	.00	.00	2,000.00	2,000.00	.0
10-410-90 DUES & SUBSCRIPTIONS	.00	8,076.15	2,000.00	(6,076.15)	403.8
10-410-91 NEWSLETTERS & PUBLICATIONS	.00	94.38	500.00	405.62	18.9
TOTAL GENERAL GOVERNMENTAL	.00	125,669.30	149,131.00	23,461.70	84.3
<u>ADMINISTRATION DEPARTMENT</u>					
10-411-15 ADMINISTRATION DEPT EMPLOYEES	.00	104,792.36	112,787.00	7,994.64	92.9
10-411-20 EMPLOYEE BENEFITS	.00	16,786.99	10,000.00	(6,786.99)	167.9
10-411-22 FICA & MEDICARE	.00	8,158.71	8,628.00	469.29	94.6
10-411-23 457 RETIREMENT	.00	2,132.34	5,365.00	3,232.66	39.8
10-411-25 UNEMPLOYMENT INS	.00	69.33	117.00	47.67	59.3
10-411-26 WORKERS' COMPENSATION	.00	3,254.68	5,639.00	2,384.32	57.7
10-411-27 EMPLOYEE APPRECIATION	.00	841.64	1,500.00	658.36	56.1
10-411-28 TA VEHICLE STIPEND	.00	2,593.30	1,000.00	(1,593.30)	259.3
TOTAL ADMINISTRATION DEPARTMENT	.00	138,629.35	145,036.00	6,406.65	95.6

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>JUDICIAL DEPARTMENT</u>					
10-412-00 CONTRACT-JUDGE	.00	2,100.00	3,600.00	1,500.00	58.3
10-412-01 CONTRACT-TOWN PROSECUTOR	.00	3,255.00	5,000.00	1,745.00	65.1
10-412-11 COURT SPANISH INTERPRETOR	.00	.00	500.00	500.00	.0
10-412-35 COPIER LEASE	.00	440.58	.00	(440.58)	.0
10-412-44 POSTAGE METER LEASE	.00	43.16	200.00	156.84	21.6
10-412-55 POSTAGE	.00	684.53	400.00	(284.53)	171.1
10-412-61 OFFICE SUPPLIES	.00	.00	150.00	150.00	.0
10-412-68 COPIER EXPENSE	.00	.00	100.00	100.00	.0
10-412-71 COMPUTER SOFTWARE	.00	69.30	.00	(69.30)	.0
TOTAL JUDICIAL DEPARTMENT	.00	6,592.57	9,950.00	3,357.43	66.3
<u>MAYOR & LEGISLATIVE BOARDS</u>					
10-413-10 MAYOR COMPENSATION	.00	2,000.00	4,800.00	2,800.00	41.7
10-413-11 MAYOR & TRUSTEES COMPENSATION	.00	12,392.31	5,760.00	(6,632.31)	215.1
10-413-12 BOARD OF TRUSTEES APPRECIATION	.00	.00	500.00	500.00	.0
10-413-22 FICA & MEDICARE	.00	1,101.37	808.00	(293.37)	136.3
10-413-25 UNEMPLOYMENT	.00	1.66	.00	(1.66)	.0
10-413-26 WORKERS' COMPENSATION	.00	1,302.28	528.00	(774.28)	246.6
10-413-40 BOARD OF TRUSTEES TRAINING	.00	.00	1,500.00	1,500.00	.0
10-413-51 E & O INSURANCE	.00	2,401.56	1,600.00	(801.56)	150.1
10-413-58 BOARD TRAVEL & MEETINGS	.00	.00	3,000.00	3,000.00	.0
10-413-70 IT SUPPORT	.00	115.91	200.00	84.09	58.0
10-413-71 COMPUTER SOFTWARE	.00	323.40	500.00	176.60	64.7
10-413-90 DUES & SUBSCRIPTIONS	.00	.00	850.00	850.00	.0
TOTAL MAYOR & LEGISLATIVE BOARDS	.00	19,638.49	20,046.00	407.51	98.0
<u>TREASURER'S OFFICE</u>					
10-415-15 COLLECTIONS (TREASURERS FEE)	.00	13,792.24	14,200.00	407.76	97.1
10-415-30 TOWN LEGAL	.00	46,462.50	50,000.00	3,537.50	92.9
10-415-40 REPORTING & PUBLISHING	.00	5.04	.00	(5.04)	.0
10-415-99 OTHER MISCELLANEOUS	.00	202.59	.00	(202.59)	.0
TOTAL TREASURER'S OFFICE	.00	60,462.37	64,200.00	3,737.63	94.2
<u>ECONOMIC DEVELOPMENT</u>					
10-416-50 ECONOMIC DEVELOPMENT	.00	1,285.28	75,000.00	73,714.72	1.7
10-416-51 MEMBERSHP FEE/DUES	.00	.00	2,800.00	2,800.00	.0
TOTAL ECONOMIC DEVELOPMENT	.00	1,285.28	77,800.00	76,514.72	1.7

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOPMENT</u>					
10-417-30 COMMUNITY MEETINGS	.00	.00	1,000.00	1,000.00	.0
10-417-35 COPIER LEASE	.00	573.98	400.00	(173.98)	143.5
10-417-44 POSTAGE MACHINE LEASE	.00	28.77	100.00	71.23	28.8
10-417-55 POSTAGE	.00	.00	100.00	100.00	.0
10-417-61 OFFICE SUPPLIES	.00	.00	50.00	50.00	.0
10-417-63 ABATEMENT	.00	1,795.47	3,000.00	1,204.53	59.9
10-417-68 COPIER EXPENSE	.00	.00	350.00	350.00	.0
10-417-70 IT SUPPORT	.00	231.83	1,000.00	768.17	23.2
10-417-71 COMPUTER SOFTWARE	.00	69.30	100.00	30.70	69.3
10-417-85 CODE ENFORCEMENT	.00	.00	1,000.00	1,000.00	.0
10-417-91 NEWSLETTER	.00	989.38	1,000.00	10.62	98.9
TOTAL COMMUNITY DEVELOPMENT	.00	3,688.73	8,100.00	4,411.27	45.5
<u>PLANNING & ZONING</u>					
10-418-30 LEGAL/ENGINEERING SUPPORT	.00	11,795.00	40,000.00	28,205.00	29.5
10-418-35 COPIER LEASE	.00	573.92	500.00	(73.92)	114.8
10-418-40 STAFF TRAINING	.00	.00	2,000.00	2,000.00	.0
10-418-41 TELEPHONE & INTERNET	.00	137.05	150.00	12.95	91.4
10-418-44 POSTAGE MACHINE LEASE	.00	43.16	200.00	156.84	21.6
10-418-49 COMMISSION TRAINING	.00	.00	500.00	500.00	.0
10-418-51 MEMBERSHIPS/PUBLICATIONS	.00	.00	100.00	100.00	.0
10-418-54 NOTICES/PUBLICATIONS	.00	22.56	100.00	77.44	22.6
10-418-55 POSTAGE	.00	.00	100.00	100.00	.0
10-418-61 OFFICE SUPPLIES	.00	10.98	100.00	89.02	11.0
10-418-68 COPIER EXPENSE	.00	.00	300.00	300.00	.0
10-418-70 IT SUPPORT	.00	231.83	1,000.00	768.17	23.2
10-418-71 COMPUTER SOFTWARE	.00	231.00	300.00	69.00	77.0
10-418-93 COMPREHENSIVE PLAN	.00	5,850.57	15,000.00	9,149.43	39.0
10-418-94 ZONING MAP	.00	.00	7,500.00	7,500.00	.0
10-418-97 LAND DEVELOPMENT CODE	.00	.00	125,000.00	125,000.00	.0
10-418-98 IMPACT FEE STUDY	.00	.00	15,000.00	15,000.00	.0
10-418-99 COUNTY FEES	.00	300.00	.00	(300.00)	.0
TOTAL PLANNING & ZONING	.00	19,196.07	207,850.00	188,653.93	9.2

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY PROGRAMS</u>					
10-419-00 FOURTH OF JULY FESTIVAL	.00	26,596.52	35,000.00	8,403.48	76.0
10-419-01 WIGGINS OLD TIME CHRISTMAS	.00	4,824.27	5,000.00	175.73	96.5
10-419-02 FALL HARVEST FESTIVAL	.00	11,902.68	15,000.00	3,097.32	79.4
10-419-05 BUSINESS DIST BEAUTIFICATION	.00	466.97	3,000.00	2,533.03	15.6
10-419-10 SALARIES & WAGES	.00	5,204.52	4,434.00	(770.52)	117.4
10-419-20 DONATIONS/GRANTS	.00	4,900.00	10,000.00	5,100.00	49.0
10-419-22 FICA P&R	.00	398.10	339.00	(59.10)	117.4
10-419-25 UNEMPLOYMENT INSURANCE	.00	9.16	9.00	(.16)	101.8
10-419-58 COMMUNITY MEETINGS	.00	.00	1,000.00	1,000.00	.0
10-419-61 OFFICE EQUIPMENT LEASES	.00	250.00	200.00	(50.00)	125.0
10-419-62 MAIN STREET PROGRAMS	.00	.00	10,000.00	10,000.00	.0
10-419-65 TREES/TREE PLANTING	.00	1,804.63	10,000.00	8,195.37	18.1
10-419-66 PLANTERS	.00	.00	250.00	250.00	.0
10-419-91 NEWSLETTER/EVENT POSTCARD	.00	.00	1,000.00	1,000.00	.0
10-419-99 OTHER MISCELLANEOUS	.00	.00	1,000.00	1,000.00	.0
TOTAL COMMUNITY PROGRAMS	.00	56,356.85	96,232.00	39,875.15	58.6

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
10-421-02 CONTRACT SERVICES	.00	556.50	1,200.00	643.50	46.4
10-421-15 POLICE SALARIES	.00	223,265.19	216,254.00	(7,011.19)	103.2
10-421-20 EMPLOYEE BENEFITS	.00	20,405.60	20,000.00	(405.60)	102.0
10-421-21 VEHICLE/MOBILE EQUIPMENT	.00	8,454.37	10,000.00	1,545.63	84.5
10-421-22 FICA & MEDICARE	.00	3,104.64	3,136.00	31.36	99.0
10-421-23 PENSION-FPPA	.00	23,147.48	22,707.00	(440.48)	101.9
10-421-24 DEATH & DISABILITY-FPPA	.00	2,199.64	4,109.00	1,909.36	53.5
10-421-25 UNEMPLOYMENT INSURANCE	.00	122.42	649.00	526.58	18.9
10-421-26 WORKERS' COMPENSATION	.00	4,637.14	4,500.00	(137.14)	103.1
10-421-28 FARM HOUSE UTILITIES-GAS/ELECT	.00	2,911.66	2,200.00	(711.66)	132.4
10-421-29 UNIFORMS	.00	1,310.00	3,000.00	1,690.00	43.7
10-421-30 PROFESSIONAL LEGAL SERVICES	.00	.00	1,000.00	1,000.00	.0
10-421-35 COPIER LEASE	.00	573.98	400.00	(173.98)	143.5
10-421-40 TRAINING	.00	184.21	4,000.00	3,815.79	4.6
10-421-41 TELEPHONE & INTERNET	.00	524.53	700.00	175.47	74.9
10-421-42 MC COM CENTER PHONE LINE	.00	.00	1,300.00	1,300.00	.0
10-421-43 REPAIRS AND MAINTENANCE (AUTO)	.00	3,103.90	5,000.00	1,896.10	62.1
10-421-44 UTILITIES-ELECTRIC	.00	1,015.11	1,000.00	(15.11)	101.5
10-421-45 UTILITIES-GAS	.00	.00	1,000.00	1,000.00	.0
10-421-46 CELL PHONE	.00	2,966.36	2,000.00	(966.36)	148.3
10-421-48 TRASH	.00	250.00	200.00	(50.00)	125.0
10-421-49 OTHER MISCELLANEOUS	.00	15.96	1,000.00	984.04	1.6
10-421-52 INSURANCE & BONDS	.00	32,997.48	20,000.00	(12,997.48)	165.0
10-421-55 PRINTING	.00	516.00	750.00	234.00	68.8
10-421-61 OFFICE/GEN OPERATING SUPPLIES	.00	308.20	500.00	191.80	61.6
10-421-62 FUEL	.00	4,698.54	10,000.00	5,301.46	47.0
10-421-64 CRIME PREVENTION	.00	1,070.66	1,000.00	(70.66)	107.1
10-421-68 COPIER EXPENSE	.00	.00	400.00	400.00	.0
10-421-70 IT SUPPORT	.00	811.39	2,500.00	1,688.61	32.5
10-421-71 COMPUTER SOFTWARE	.00	413.60	5,000.00	4,586.40	8.3
10-421-72 AMMUNITION	.00	.00	2,500.00	2,500.00	.0
10-421-73 LEXIPOLE	.00	2,904.54	3,000.00	95.46	96.8
10-421-75 CRIMINAL INVESTIGATIONS	.00	1,200.00	.00	(1,200.00)	.0
10-421-85 ANIMAL CONTROL	.00	.00	1,000.00	1,000.00	.0
10-421-87 EQUIPMENT/ COMPUTERS	.00	1,055.00	.00	(1,055.00)	.0
10-421-90 MEMBERSHIP DUES	.00	63.00	200.00	137.00	31.5
10-421-91 POLICE VEHICLE SINKING FUND	.00	7,000.00	.00	(7,000.00)	.0
TOTAL POLICE DEPARTMENT	.00	351,787.10	352,205.00	417.90	99.9
<u>BUILDING INSPECTION DEPARTMENT</u>					
10-424-30 DEVELOPMENT REVIEW MISC EXP	.00	.00	250.00	250.00	.0
10-424-31 COMMERCIAL BUILDING REVIEW	.00	521.52	10,000.00	9,478.48	5.2
10-424-32 RESIDENTIAL BUILDING REVIEW	.00	8,187.92	30,000.00	21,812.08	27.3
10-424-40 EMPLOYEE TRAINING	.00	.00	1,000.00	1,000.00	.0
TOTAL BUILDING INSPECTION DEPARTMEN	.00	8,709.44	41,250.00	32,540.56	21.1

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS ADMINISTRATION</u>					
10-430-11 SALARY - PW MAINTENANCE(1)	.00	94,807.61	153,909.00	59,101.39	61.6
10-430-15 SALARY-PW SEASONAL (MOWING)	.00	1,881.64	.00	(1,881.64)	.0
10-430-16 PW EMPLOYEES-FULL TIME	.00	34,121.15	.00	(34,121.15)	.0
10-430-20 EMPLOYEE BENEFITS - PW	.00	16,299.30	18,000.00	1,700.70	90.6
10-430-22 FICA & MEDICARE	.00	9,585.87	11,774.00	2,188.13	81.4
10-430-23 457 RETIREMENT	.00	4,438.30	3,100.00	(1,338.30)	143.2
10-430-25 UNEMPLOYMENT INSURANCE - PW	.00	93.43	308.00	214.57	30.3
10-430-26 WORKERS' COMPENSATION - PW	.00	3,481.54	6,156.00	2,674.46	56.6
TOTAL PUBLIC WORKS ADMINISTRATION	.00	164,708.84	193,247.00	28,538.16	85.2
<u>PUBLIC WORKS & STREETS DEPT</u>					
10-431-00 UNIFORMS - PW	.00	540.87	2,000.00	1,459.13	27.0
10-431-20 REPAIRS-EQUIPMENT & VEHICLES	.00	25,714.28	15,000.00	(10,714.28)	171.4
10-431-21 STREETS-SIGNS & MATERIAL	.00	5,475.70	2,000.00	(3,475.70)	273.8
10-431-22 SNOW REMOVAL	.00	480.00	25,000.00	24,520.00	1.9
10-431-23 EQUIPMENT RENTAL	.00	.00	200.00	200.00	.0
10-431-24 REPAIRS & MAINTENANCE-STREETS	.00	142.70	.00	(142.70)	.0
10-431-25 FARM HOUSE MAINT	.00	22,298.39	5,000.00	(17,298.39)	446.0
10-431-28 FARM HOUSE UTILITIES	.00	1,099.65	.00	(1,099.65)	.0
10-431-35 COPIER LEASE	.00	286.98	200.00	(86.98)	143.5
10-431-40 EMPLOYEE TRAINING	(150.20)	(50.20)	2,000.00	2,050.20	(2.5)
10-431-41 UTILITIES - ELECTRIC	.00	1,198.00	1,500.00	302.00	79.9
10-431-43 BUIDING MAINT	.00	17,634.11	20,000.00	2,365.89	88.2
10-431-45 UTILITIES-GAS	.00	1,456.96	1,400.00	(56.96)	104.1
10-431-46 CELL PHONE	.00	1,319.23	1,600.00	280.77	82.5
10-431-47 TELEPHONE & INTERNET	.00	440.80	500.00	59.20	88.2
10-431-48 TRASH	.00	1,059.00	1,000.00	(59.00)	105.9
10-431-52 INSURANCE - PW	.00	16,907.06	17,000.00	92.94	99.5
10-431-55 POSTAGE & SHIPPING-PW	.00	228.06	100.00	(128.06)	228.1
10-431-58 TRAVEL & MEETINGS	.00	233.00	.00	(233.00)	.0
10-431-60 STREET LIGHTING - PW	.00	16,244.03	17,000.00	755.97	95.6
10-431-61 OFFICE SUPPLIES	.00	600.75	500.00	(100.75)	120.2
10-431-62 FUEL - PW	.00	8,146.13	10,000.00	1,853.87	81.5
10-431-63 CONTRACT REFUSE REMOVAL - PW	.00	165.00	1,000.00	835.00	16.5
10-431-65 TREE PROGRAM	.00	148.98	3,000.00	2,851.02	5.0
10-431-66 PEST/WEED CONTROL - PW	.00	2,284.48	1,500.00	(784.48)	152.3
10-431-68 COPIER EXPENSE	.00	.00	400.00	400.00	.0
10-431-70 IT SUPPORT	.00	645.77	2,500.00	1,854.23	25.8
10-431-71 COMPUTER SOFTWARE	.00	138.60	500.00	361.40	27.7
10-431-74 EQUIPMENT- CAPITAL OUTLAY	.00	80,088.06	2,250.00	(77,838.06)	3559.5
10-431-99 OTHER MISCELLANEOUS - PW	.00	200.32	1,000.00	799.68	20.0
TOTAL PUBLIC WORKS & STREETS DEPT	(150.20)	205,126.71	134,150.00	(70,976.71)	152.9

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORMWATER</u>					
10-432-59 STORMWATER ENGINEERING/DESIGN	.00	.00	6,000.00	6,000.00	.0
10-432-60 STORMWATER CONSTRUCTION	.00	14,118.95	5,000.00	(9,118.95)	282.4
10-432-61 RETENTION/DETENTION POND MAINT	.00	421.99	750.00	328.01	56.3
10-432-62 CULVERT/DITCH MAINT	.00	12,978.03	6,000.00	(6,978.03)	216.3
10-432-63 3RD AVE STORM LIFT STATION	.00	.00	500.00	500.00	.0
10-432-64 STREET SWEEPING	.00	.00	1,200.00	1,200.00	.0
10-432-65 LEVEE REPAIR & MAINT	.00	665.61	5,000.00	4,334.39	13.3
TOTAL STORMWATER	.00	28,184.58	24,450.00	(3,734.58)	115.3

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARK & RECREATION</u>					
10-451-11 SALARIES - P&R DIRECTOR (SEAS)	.00	33,311.73	61,014.00	27,702.27	54.6
10-451-12 SALARIES - SUMMER HELP (SEAS)	.00	10,337.23	16,547.00	6,209.77	62.5
10-451-16 SALARIES-PW FULL-TIME	.00	30,832.72	.00	(30,832.72)	.0
10-451-20 EMPLOYEE BENEFITS	.00	8,458.00	10,000.00	1,542.00	84.6
10-451-22 FICA P&R	.00	5,697.92	5,933.00	235.08	96.0
10-451-23 RENTS	.00	2,904.78	1,400.00	(1,504.78)	207.5
10-451-25 UNEMPLOYMENT INSURANCE	.00	129.32	233.00	103.68	55.5
10-451-26 WORKERS' COMPENSATION	.00	2,109.61	2,327.00	217.39	90.7
10-451-30 SPECIAL EVENTS - P&R	.00	(480.00)	1,000.00	1,480.00	(48.0)
10-451-38 CELL PHONE	.00	338.85	400.00	61.15	84.7
10-451-39 TELEPHONE & INTERNET	.00	440.83	300.00	(140.83)	146.9
10-451-40 TRAINING	.00	.00	1,000.00	1,000.00	.0
10-451-41 UTILITIES - ELECTRIC	.00	7,031.99	12,000.00	4,968.01	58.6
10-451-42 PARK BUILDING MAINTENANCE	.00	9,094.21	12,000.00	2,905.79	75.8
10-451-43 PARK REPAIR AND MAINTENANCE	.00	15,281.37	20,000.00	4,718.63	76.4
10-451-44 CAPITAL OUTLAY - PARKS	.00	12,295.69	.00	(12,295.69)	.0
10-451-45 PARKS PAVILION EXPENSE	.00	1,033.32	.00	(1,033.32)	.0
10-451-46 TEETS PARK PAVILION DEP REFUN	.00	1,475.00	.00	(1,475.00)	.0
10-451-48 TRASH	.00	1,856.00	2,000.00	144.00	92.8
10-451-52 INSURANCE - P&R	.00	693.98	.00	(693.98)	.0
10-451-55 NEWSLETTERS/POSTCARDS/POSTAGE	.00	940.94	1,200.00	259.06	78.4
10-451-60 BACKGROUND CHECKS	.00	(130.55)	600.00	730.55	(21.8)
10-451-61 OPERATING SUPPLIES - P&R	.00	1,809.33	1,200.00	(609.33)	150.8
10-451-62 PARKS & RECREATION PROGRAMS	.00	2,645.60	1,800.00	(845.60)	147.0
10-451-70 IT SUPPORT	.00	184.51	1,000.00	815.49	18.5
10-451-71 COMPUTER SOFTWARE	.00	350.00	1,000.00	650.00	35.0
10-451-81 ADULT ACTIVITIES	.00	.00	600.00	600.00	.0
10-451-83 SOFTBALL	.00	690.05	1,000.00	309.95	69.0
10-451-84 BASEBALL	.00	13,409.79	7,000.00	(6,409.79)	191.6
10-451-85 BASKETBALL	.00	429.90	1,000.00	570.10	43.0
10-451-86 VOLLEYBALL	.00	572.00	500.00	(72.00)	114.4
10-451-87 SOCCER	.00	2,289.98	2,000.00	(289.98)	114.5
10-451-88 SUMMER ACTIVITY	.00	1,247.66	1,000.00	(247.66)	124.8
10-451-90 UNIFORMS & EQUIPMENT P&R	.00	42.93	100.00	57.07	42.9
10-451-91 MISC FEES	.00	431.49	300.00	(131.49)	143.8
10-451-92 PARK CONCESSION EXPENSE	.00	.00	2,500.00	2,500.00	.0
10-451-93 MEMBERSHIP/PUBLICATIONS	.00	120.00	100.00	(20.00)	120.0
TOTAL PARK & RECREATION	.00	167,876.18	169,054.00	1,177.82	99.3
TOTAL FUND EXPENDITURES	(150.20)	1,357,911.86	1,692,701.00	334,789.14	80.2
NET REVENUE OVER EXPENDITURES	10,546.58	132,970.95	(91,176.00)	(224,146.95)	145.8

TOWN OF WIGGINS
BALANCE SHEET
DECEMBER 31, 2025

WATER ENTERPRISE

ASSETS

20-10100	CASH IN COMBINED CASH FUND	651,578.60	
20-10120	CASH ON HAND	50.00	
20-10210	WATER ENTERPRISE CLEARING ACCT	7,603.69	
20-10250	COLOTRUST-WATER FUND	125.25	
20-10251	HIGH PLAINS WATER ENTPR FUND	184,625.27	
20-10260	COLOTRUST - DEVELOPMENT FEES	125.38	
20-10261	2011 USDA DEBT SERV RESERVE	102,289.79	
20-10262	2013 USDA DEBT SERV RESERVE	156,145.88	
20-10270	COLOTRUST-WATER BOND ACCOUNT	23.78	
20-10271	63.23% BOTW DEBT SERVICE	67,528.92	
20-10273	2020 BOTW LOAN--SINKING FUND	1,005,187.16	
20-10280	COLOTRUST-WATER BOND RESERVE	127.16	
20-10281	BANK OF THE WEST WTR RESRVS	20,899.26	
20-10282	2020 BOTW LOAN--D.S. RESERVE	255,864.69	
20-10290	OPERATION & MAINTENANCE FUND	125.37	
20-11500	ACCOUNTS RECEIVABLE	114,450.09	
20-14000	CWCB LOAN PROCEEDS ESCROW	1,133,775.50	
20-16100	LAND	661,549.57	
20-16200	WATER RIGHTS	5,022,202.92	
20-16300	CONSTRUCTION IN PROGRESS	317,400.29	
20-16400	PLANT EQUIPMENT	7,706,959.65	
20-16401	OTHER EQUIPMENT	28,834.06	
20-16410	ACCUMULATED DEPRECIATION	(2,258,817.76)	
TOTAL ASSETS			15,178,654.52

LIABILITIES AND EQUITY

LIABILITIES

20-20200	ACCOUNTS PAYABLE	24.30	
20-20300	ACCRUED COMPENSATED ABSENCES	17,875.23	
20-20301	ACCR'D COMP ABS--CURR. PORTION	4,468.81	
20-20400	ACCRUED INTEREST PAYABLE	30,954.30	
20-22530	2013 USDA LOAN-LT PORTION	427,859.98	
20-22531	2013 USDA LOAN-CURRENT PORTION	11,115.00	
20-22540	REVENUE BOND PAY REA-LT PORT	2,447,879.50	
20-22541	REVENUE BOND PAY REA-CURRENT	69,957.00	
20-22550	BOTW LOAN--63.23% WATER LT POR	1,827,739.03	
20-22600	CAPITAL LEASES PAYABLE-LT PORT	113,504.55	
20-22601	CAPITAL LEASES PAY-CURRENT POR	34,221.00	
20-22650	2017 CWCB NOTE PAY-LT PORTION	2,408,850.00	
20-22705	ACCRUED SALARIES & BENEFITS	4,065.54	
20-22900	CUSTOMER DEPOSIT LIABILITY	69,314.85	
TOTAL LIABILITIES			7,467,829.09

FUND EQUITY

20-27900	RETAINED EARNINGS	7,236,103.32	
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TOWN OF WIGGINS
BALANCE SHEET
DECEMBER 31, 2025

WATER ENTERPRISE

UNAPPROPRIATED FUND BALANCE:			
20-29001	SUSPENSE	45,693.48	
	REVENUE OVER EXPENDITURES - YTD	293,476.14	
	BALANCE - CURRENT DATE	339,169.62	
	TOTAL FUND EQUITY		7,575,272.94
	TOTAL LIABILITIES AND EQUITY		15,043,102.03

TOWN OF WIGGINS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES</u>					
20-34000 WATER SALES	.00	894,803.71	1,073,518.00	178,714.29	83.4
20-34002 BULK WATER SALES	.00	27,725.00	.00	(27,725.00)	.0
20-34440 TAP FEES & ACQUISITION FEES	.00	53,270.00	840,000.00	786,730.00	6.3
20-34442 WATER METER SALES	.00	305.00	7,320.00	7,015.00	4.2
20-34450 MISCELLANEOUS WATER INCOME	.00	114,692.86	10,000.00	(104,692.86)	1146.9
20-36000 WATER DEVELOPMENT CONTRIBUTION	.00	35.00	.00	(35.00)	.0
20-36001 RENTAL INCOME	.00	16,084.75	42,000.00	25,915.25	38.3
20-36005 WIGGINS NORTH LAND RENT	.00	.00	2,500.00	2,500.00	.0
20-36012 GLASSEY REVENUE	.00	.00	10,000.00	10,000.00	.0
20-36100 INTEREST EARNED	.00	12,966.11	1,288.00	(11,678.11)	1006.7
 TOTAL FUND REVENUE	 .00	 1,119,882.43	 1,986,626.00	 866,743.57	 56.4

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROFESSIONAL SERVICES</u>					
20-410-13 FINANCIAL AUDIT	.00	3,280.00	6,531.00	3,251.00	50.2
20-410-30 LEGAL SERVICE	.00	2,152.00	5,000.00	2,848.00	43.0
20-410-31 WATER RIGHTS ACQUIS--LEGAL	.00	13,241.75	80,000.00	66,758.25	16.6
20-410-32 PROFESSIONAL SERVICES WATER	.00	128,361.19	100,000.00	(28,361.19)	128.4
20-410-33 POSTAGE	.00	1,623.90	1,200.00	(423.90)	135.3
20-410-34 WATER DEPOSIT REFUND	.00	.00	1,000.00	1,000.00	.0
20-410-38 PROFESSIONAL SERVICES ACCT	.00	.00	10,000.00	10,000.00	.0
20-410-40 TRAVEL, MEETINGS & TRAINING	.00	.00	4,000.00	4,000.00	.0
20-410-44 POSTAGE MACHINE LEASE	.00	143.85	120.00	(23.85)	119.9
20-410-59 DESIGN/SYSTEM ENGINEERING	.00	.00	60,000.00	60,000.00	.0
20-410-68 COPIER EXPENSE	.00	.00	200.00	200.00	.0
TOTAL PROFESSIONAL SERVICES	.00	148,802.69	268,051.00	119,248.31	55.5
<u>WATER ADMINISTRATION</u>					
20-411-12 EMPLOYEE SALARY-ADMINISTRATION	.00	76,693.13	.00	(76,693.13)	.0
20-411-15 SALARIES & WAGES	.00	.00	82,459.00	82,459.00	.0
20-411-20 EMPLOYEE BENEFITS	.00	7,455.47	5,016.00	(2,439.47)	148.6
20-411-22 FICA & MEDICARE	.00	6,050.78	6,308.00	257.22	95.9
20-411-23 457 RETIREMENT	.00	1,120.76	2,916.00	1,795.24	38.4
20-411-25 UNEMPLOYMENT INSURANCE	.00	46.91	165.00	118.09	28.4
20-411-26 WORKERS' COMPENSATION	.00	1,798.28	165.00	(1,633.28)	1089.9
TOTAL WATER ADMINISTRATION	.00	93,165.33	97,029.00	3,863.67	96.0
<u>PUBLIC WORKS ADMINISTRATION</u>					
20-430-11 SALARY-PW MAINTENANCE	.00	59,727.04	56,221.00	(3,506.04)	106.2
20-430-20 EMPLOYEE BENEFITS	.00	7,471.81	7,084.00	(387.81)	105.5
20-430-22 FICA & MEDICARE	.00	4,358.80	4,301.00	(57.80)	101.3
20-430-23 457 RETIREMENT	.00	2,097.66	1,528.00	(569.66)	137.3
20-430-25 UNEMPLOYMENT INSURANCE	.00	39.88	106.00	66.12	37.6
20-430-26 WORKERS' COMPENSATION	.00	527.67	1,013.00	485.33	52.1
TOTAL PUBLIC WORKS ADMINISTRATION	.00	74,222.86	70,253.00	(3,969.86)	105.7
<u>SUPPLIES</u>					
20-431-22 EQUIPMENT REPAIRS AND MAINT	.00	.00	4,500.00	4,500.00	.0
20-431-62 FUEL	.00	816.08	2,000.00	1,183.92	40.8
20-431-75 VEHICLE REPAIR	.00	.00	1,500.00	1,500.00	.0
TOTAL SUPPLIES	.00	816.08	8,000.00	7,183.92	10.2

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATIONS</u>					
20-432-00 LINE MAINTENANCE	.00	27,514.75	50,000.00	22,485.25	55.0
20-432-05 UTILITY LOCATE EXPENSE	.00	420.99	400.00	(20.99)	105.3
20-432-30 CONTRACT OPERATOR	.00	7,002.50	6,000.00	(1,002.50)	116.7
20-432-35 COPIER LEASE	.00	549.96	600.00	50.04	91.7
20-432-37 ANALYTICAL/SAMPLING EXPENSE	.00	21,971.40	25,000.00	3,028.60	87.9
20-432-40 TELEPHONE & INTERNET	.00	3,363.31	2,500.00	(863.31)	134.5
20-432-41 UTILITIES-ELECTRIC	.00	63,365.29	70,000.00	6,634.71	90.5
20-432-45 UTILITIES-GAS	.00	1,408.30	2,000.00	591.70	70.4
20-432-46 CELL PHONE	.00	103.70	764.00	660.30	13.6
20-432-48 TRASH	.00	100.00	100.00	.00	100.0
20-432-49 UTILITIES-PROPANE	.00	1,034.69	6,000.00	4,965.31	17.2
20-432-50 PERMIT FEES	.00	2,777.00	27,500.00	24,723.00	10.1
20-432-52 INSURANCE AND BONDS	.00	10,715.98	8,000.00	(2,715.98)	134.0
20-432-53 BOOSTER STATION MAINTENANCE	.00	7,014.06	4,000.00	(3,014.06)	175.4
20-432-54 WATER MAIN INSTALLATION EXP	.00	.00	2,000.00	2,000.00	.0
20-432-55 METER INSTALL EXPENSE	.00	2,693.26	7,000.00	4,306.74	38.5
20-432-56 MAINTENANCE (PLANT) RO	.00	40,144.53	80,000.00	39,855.47	50.2
20-432-57 TREATMENT/OPERATING SUPPLIES	.00	13,013.54	22,000.00	8,986.46	59.2
20-432-59 WATER WELL MAINTENANCE	.00	165.99	6,000.00	5,834.01	2.8
20-432-61 OFFICE SUPPLIES	.00	35.00	500.00	465.00	7.0
20-432-68 COPIER EXPENSE	.00	.00	500.00	500.00	.0
20-432-70 IT SUPPORT	.00	7,662.67	5,000.00	(2,662.67)	153.3
20-432-75 SYSTEM REPAIR & MAINTENANCE	.00	16.07	2,000.00	1,983.93	.8
20-432-76 EMERGENCY SUPPLY VAULT	.00	900.00	.00	(900.00)	.0
20-432-85 WATER LEASES	.00	3,795.00	85,000.00	81,205.00	4.5
20-432-87 EQUIPMENT	.00	.00	15,000.00	15,000.00	.0
20-432-99 OTHER MISCELLANEOUS EXPENSE	.00	301.21	1,000.00	698.79	30.1
TOTAL OPERATIONS	.00	216,069.20	428,864.00	212,794.80	50.4
<u>DEBT SERVICE</u>					
20-471-09 LOAN PMT-CWCB	.00	.00	400,000.00	400,000.00	.0
20-471-11 LOAN PAYMENT-USDA	.00	83,759.00	147,072.00	63,313.00	57.0
20-471-12 LEASE/PURCHASE PMT-KAMMERER	.00	42,125.04	42,125.00	(.04)	100.0
20-471-13 BOTW SINKING FUND PAYMENT	.00	91,386.96	.00	(91,386.96)	.0
20-471-14 BOTW INTEREST PAYMENT	.00	76,059.13	133,000.00	56,940.87	57.2
20-471-18 OTHER INTEREST EXPENSE	.00	.00	15,560.00	15,560.00	.0
20-471-50 LOAN ISSUANCE COSTS	.00	.00	20,000.00	20,000.00	.0
TOTAL DEBT SERVICE	.00	293,330.13	757,757.00	464,426.87	38.7
TOTAL FUND EXPENDITURES	.00	826,406.29	1,629,954.00	803,547.71	50.7
NET REVENUE OVER EXPENDITURES	.00	293,476.14	356,672.00	63,195.86	82.3

TOWN OF WIGGINS
BALANCE SHEET
DECEMBER 31, 2025

SEWER ENTERPRISE

ASSETS

30-10100	CASH IN COMBINED CASH FUND	1,405,476.41	
30-10250	COLOTRUST FUND	125.25	
30-10251	HIGH PLAINS SEWER ENTPR FUND	64,285.73	
30-10260	COLOTRUST SEWER PROJECT	125.25	
30-10271	36.77% BOTW DEBT SERVICE	39,270.34	
30-10273	2020 BOTW LOAN--SINKING FUND	584,543.84	
30-10282	2020 BOTW LOAN--D.S. RESERVE	148,792.31	
30-10290	CD 1726--STORM SEWER WGNS SCH	12,765.96	
30-11500	ACCOUNTS RECEIVABLE	58,330.17	
30-16100	LAND	821,659.00	
30-16200	BUILDINGS	130,310.00	
30-16300	CONSTRUCTION IN PROGRESS	36,921.15	
30-16400	EQUIPMENT	2,711,925.91	
30-16401	OTHER EQUIPMENT	25,098.72	
30-16410	ACCUMULATED DEPRECIATION-EQ	(928,651.58)	
TOTAL ASSETS			5,110,978.46

LIABILITIES AND EQUITY

LIABILITIES

30-20200	ACCOUNTS PAYABLE	145.76	
30-20300	ACCRUED COMPENSATED ABSENCES	17,681.97	
30-20301	ACCR'D COMP ABS--CURR. PORTION	4,420.49	
30-20400	ACCRUED INTEREST PAYABLE	6,752.60	
30-22550	BOTW 36.77% SEWER LOAN-LT PORT	1,062,880.97	
30-22705	ACCRUED SALARIES & BENEFITS	3,810.93	
30-22900	CUSTOMER DEPOSIT LIABILITY	4,760.90	
30-22905	DEVELOPER PERFORMANCE DEPOSIT	11,750.00	
TOTAL LIABILITIES			1,112,203.62

FUND EQUITY

30-27900	RETAINED EARNINGS	3,873,883.84	
UNAPPROPRIATED FUND BALANCE:			
30-29001	SUSPENSE	26,572.02	
	REVENUE OVER EXPENDITURES - YTD	23,781.34	
BALANCE - CURRENT DATE		50,353.36	
TOTAL FUND EQUITY			3,924,237.20
TOTAL LIABILITIES AND EQUITY			5,036,440.82

TOWN OF WIGGINS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER ENTERPRISE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>REVENUES</u>					
30-34000	SEWER SALES	.00	406,466.69	482,908.00	76,441.31	84.2
30-34440	TAP FEES	.00	.00	240,000.00	240,000.00	.0
30-34450	MISCELLANEOUS SEWER INCOME	.00 (30.00)	.00	30.00	.0
30-36100	INTEREST EARNED	.00	39,897.09	400.00	(39,497.09)	9974.3
	TOTAL FUND REVENUE	.00	446,333.78	723,308.00	276,974.22	61.7

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROFESSIONAL SERVICES</u>					
30-410-13 FINANCIAL AUDIT	.00	3,280.00	6,531.00	3,251.00	50.2
30-410-30 LEGAL SERVICE	.00	1,248.00	2,000.00	752.00	62.4
30-410-32 PROFESSIONAL SERVICES	.00	21,650.15	15,000.00	(6,650.15)	144.3
30-410-33 POSTAGE	.00	1,623.90	1,000.00	(623.90)	162.4
30-410-35 COPIER LEASE	.00	549.94	125.00	(424.94)	440.0
30-410-40 TRAINING	.00	.00	2,000.00	2,000.00	.0
30-410-44 POSTAGE MACHINE LEASE	.00	143.85	105.00	(38.85)	137.0
30-410-67 OFFICE SUPPLIES	.00	.00	100.00	100.00	.0
30-410-68 COPIER EXPENSE	.00	.00	200.00	200.00	.0
TOTAL PROFESSIONAL SERVICES	.00	28,495.84	27,061.00	(1,434.84)	105.3
<u>SEWER ADMINISTRATION</u>					
30-411-14 EMPLOYEE SALARIES-ADMIN	.00	76,693.38	.00	(76,693.38)	.0
30-411-15 ADMINISTRATION DEPT EMPLOYEES	.00	.00	82,459.00	82,459.00	.0
30-411-20 EMPLOYEE BENEFITS	.00	7,455.47	5,015.00	(2,440.47)	148.7
30-411-22 FICA & MEDICARE	.00	6,050.64	6,308.00	257.36	95.9
30-411-23 457 RETIREMENT	.00	1,120.75	2,873.00	1,752.25	39.0
30-411-25 UNEMPLOYMENT INSURANCE	.00	46.93	45.00	(1.93)	104.3
30-411-26 WORKERS' COMPENSATION	.00	316.60	165.00	(151.60)	191.9
30-411-70 IT SUPPORT	.00	7,355.11	4,400.00	(2,955.11)	167.2
30-411-72 UTILITY SOFTWARE EXPENSE	.00	.00	1,000.00	1,000.00	.0
TOTAL SEWER ADMINISTRATION	.00	99,038.88	102,265.00	3,226.12	96.9
<u>PUBLIC WORKS ADMINISTRATION</u>					
30-430-11 SALARIES & WAGES	.00	29,261.56	47,943.00	18,681.44	61.0
30-430-12 SALARY-PW MAINTENANCE	.00	22,105.67	.00	(22,105.67)	.0
30-430-20 EMPLOYEE BENEFITS	.00	6,420.09	6,404.00	(16.09)	100.3
30-430-22 FICA & MEDICARE	.00	3,719.12	3,668.00	(51.12)	101.4
30-430-23 457 RETIREMENT	.00	1,854.21	1,404.00	(450.21)	132.1
30-430-25 UNEMPLOYMENT	.00	32.09	96.00	63.91	33.4
30-430-26 WORKERS' COMPENSATION	.00	1,761.34	100.00	(1,661.34)	1761.3
TOTAL PUBLIC WORKS ADMINISTRATION	.00	65,154.08	59,615.00	(5,539.08)	109.3

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WWTP</u>					
30-431-22 EQUIPMENT MAINTENANCE/REPAIRS	.00	.00	1,500.00	1,500.00	.0
30-431-41 UTILITIES-ELECTRIC	.00	.00	500.00	500.00	.0
30-431-45 UTILITIES-GAS	.00	.00	400.00	400.00	.0
30-431-48 TRASH	.00	.00	876.00	876.00	.0
30-431-51 WWTP ENGINEERING & CONTINGENCY	.00	.00	6,500.00	6,500.00	.0
30-431-59 ENGINEERING DESIGN	.00	.00	14,000.00	14,000.00	.0
30-431-62 FUEL	.00	1,757.94	800.00	(957.94)	219.7
30-431-74 CAPITAL OUTLAY WWTP	.00	.00	25,000.00	25,000.00	.0
30-431-75 VEHICLE REPAIRS	.00	.00	4,000.00	4,000.00	.0
TOTAL WWTP	.00	1,757.94	53,576.00	51,818.06	3.3
<u>OPERATIONS</u>					
30-432-00 LINE MAINTENANCE	.00	8,510.99	6,500.00	(2,010.99)	130.9
30-432-05 UTILITY LOCATE EXPENSE	.00	362.27	500.00	137.73	72.5
30-432-30 CONTRACT OPERATOR	.00	2,800.00	6,500.00	3,700.00	43.1
30-432-41 UTILITIES-ELECTRIC	.00	26,598.19	29,000.00	2,401.81	91.7
30-432-42 TELEPHONE/INTERNET	.00	2,125.99	1,000.00	(1,125.99)	212.6
30-432-45 UTILITIES --GAS	.00	280.79	500.00	219.21	56.2
30-432-46 CELL PHONE	.00	103.67	300.00	196.33	34.6
30-432-48 TRASH	.00	278.00	500.00	222.00	55.6
30-432-50 PERMIT FEES	.00	.00	3,500.00	3,500.00	.0
30-432-51 ANALYTICAL/SAMPLING EXPENSE	.00	2,659.00	8,000.00	5,341.00	33.2
30-432-52 INSURANCE AND BONDS	.00	10,266.08	9,000.00	(1,266.08)	114.1
30-432-53 SEWER CLEANING/VIDEO	.00	3,305.95	20,000.00	16,694.05	16.5
30-432-54 INSTALLATION OF LINE EXPENSE	.00	4,941.84	500.00	(4,441.84)	988.4
30-432-55 GENERAL MAINT CENT LIFT ST	.00	48.98	500.00	451.02	9.8
30-432-56 GENERAL MAINTENANCE OF PLANT	.00	18,409.13	17,500.00	(909.13)	105.2
30-432-57 GENERAL MAINT JOHNSON LT ST	.00	6,516.85	5,000.00	(1,516.85)	130.3
30-432-59 ENGINEERING DESIGN	.00	.00	5,000.00	5,000.00	.0
30-432-60 TREATMENT OPERATIONS	.00	11,551.08	8,500.00	(3,051.08)	135.9
30-432-61 OFFICE SUPPLIES	.00	77.94	200.00	122.06	39.0
30-432-75 CAPITAL OUTLAY - LINES	.00	.00	60,000.00	60,000.00	.0
30-432-99 OTHER MISCELLANEOUS EXPENSE	.00	65.78	100.00	34.22	65.8
TOTAL OPERATIONS	.00	98,902.53	182,600.00	83,697.47	54.2
<u>DEBT SERVICE</u>					
30-471-13 BOTW SINKING FUND PAYMENT	.00	53,144.04	.00	(53,144.04)	.0
30-471-14 BOTW INTEREST PAYMENT	.00	76,059.13	105,000.00	28,940.87	72.4
TOTAL DEBT SERVICE	.00	129,203.17	105,000.00	(24,203.17)	123.1
TOTAL FUND EXPENDITURES	.00	422,552.44	530,117.00	107,564.56	79.7

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	.00	23,781.34	193,191.00	169,409.66	12.3

TOWN OF WIGGINS
BALANCE SHEET
DECEMBER 31, 2025

SALES TAX CAPITAL IMPROVEMENT

ASSETS

40-10100	CASH IN COMBINED CASH FUND	16,841.64	
40-10250	COLOTRUST FUND	125.25	
40-10251	HIGH PLAINS 1% TAX FUND	15,395.02	
40-11500	ACCOUNTS RECEIVABLE	53,509.85	
	TOTAL ASSETS		85,871.76

LIABILITIES AND EQUITY

LIABILITIES

40-20200	ACCOUNTS PAYABLE	(2,400.00)	
40-25320	FUND BALANCE	(203,711.32)	
	TOTAL LIABILITIES		(206,111.32)

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD	285,635.94		
BALANCE - CURRENT DATE		285,635.94	
TOTAL FUND EQUITY			285,635.94
TOTAL LIABILITIES AND EQUITY			79,524.62

TOWN OF WIGGINS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SALES TAX CAPITAL IMPROVEMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>REVENUES</u>					
40-31300	1% TOWN SALES TAX	.00	305,861.16	321,264.00	15,402.84	95.2
40-36100	INTEREST EARNED	.00	(3,887.50)	76.00	3,963.50	(5115.
40-36503	GRANT--DOLA--STATE- EIAF 9783	.00	163,037.00	46,000.00	(117,037.00)	354.4
	TOTAL FUND REVENUE	.00	465,010.66	367,340.00	(97,670.66)	126.6

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SALES TAX CAPITAL IMPROVEMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 410</u>					
40-410-13 FINANCIAL AUDIT	.00	3,280.00	.00	(3,280.00)	.0
TOTAL DEPARTMENT 410	.00	3,280.00	.00	(3,280.00)	.0
<u>CAPITAL PROJECTS</u>					
40-430-05 CIP-NORTH STORM DETENTION	.00	91,450.00	75,000.00	(16,450.00)	121.9
40-430-16 CIP-TOWN HALL DIGITAL SIGN	.00	.00	2,500.00	2,500.00	.0
40-430-18 CIP-NON POT WATER MAIN	.00	84,644.72	105,000.00	20,355.28	80.6
40-430-22 CIP-ENTRY SIGN IMPROVEMENTS	.00	.00	10,000.00	10,000.00	.0
TOTAL CAPITAL PROJECTS	.00	176,094.72	192,500.00	16,405.28	91.5
TOTAL FUND EXPENDITURES	.00	179,374.72	192,500.00	13,125.28	93.2
NET REVENUE OVER EXPENDITURES	.00	285,635.94	174,840.00	(110,795.94)	163.4

TOWN OF WIGGINS
BALANCE SHEET
DECEMBER 31, 2025

SALES TAX STREETS

ASSETS

45-10100	CASH IN COMBINED CASH FUND	479,452.33	
45-11500	ACCOUNTS RECEIVABLE	53,509.86	
	TOTAL ASSETS		532,962.19

LIABILITIES AND EQUITY

LIABILITIES

45-20200	ACCOUNTS PAYABLE	.01	
45-25320	FUND BALANCE	313,669.20	
	TOTAL LIABILITIES		313,669.21

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD	210,055.84		
BALANCE - CURRENT DATE		210,055.84	
TOTAL FUND EQUITY			210,055.84
TOTAL LIABILITIES AND EQUITY			523,725.05

TOWN OF WIGGINS
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SALES TAX STREETS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>REVENUES</u>					
45-31300	1% TOWN SALES TAX (2022)	.00	305,861.14	320,556.00	14,694.86	95.4
45-36100	INTEREST EARNED	.00	10,483.32	17,905.00	7,421.68	58.6
	TOTAL FUND REVENUE	.00	316,344.46	338,461.00	22,116.54	93.5

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SALES TAX STREETS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 410</u>					
45-410-13 FINANCIAL AUDIT	.00	3,280.00	.00	(3,280.00)	.0
TOTAL DEPARTMENT 410	.00	3,280.00	.00	(3,280.00)	.0
<u>CAPITAL PROJECTS</u>					
45-430-11 CIP-CHAPMAN 3RD TO 4TH	.00	.00	300,000.00	300,000.00	.0
45-430-12 CIP-3RD AVE CHAPMAN TO MAIN ST	.00	.00	250,000.00	250,000.00	.0
45-430-59 CIP ENGINEERING SERVICES	.00	.00	15,000.00	15,000.00	.0
TOTAL CAPITAL PROJECTS	.00	.00	565,000.00	565,000.00	.0
<u>DEPARTMENT 431</u>					
45-431-22 REPAIRS & MAINTENANCE-STREETS	.00	103,008.62	50,000.00	(53,008.62)	206.0
45-431-24 SNOW REMOVAL	.00	.00	15,000.00	15,000.00	.0
TOTAL DEPARTMENT 431	.00	103,008.62	65,000.00	(38,008.62)	158.5
TOTAL FUND EXPENDITURES	.00	106,288.62	630,000.00	523,711.38	16.9
NET REVENUE OVER EXPENDITURES	.00	210,055.84	(291,539.00)	(501,594.84)	72.1

TOWN OF WIGGINS
BALANCE SHEET
DECEMBER 31, 2025

CONSERVATION TRUST

ASSETS

50-10100	CASH IN COMBINED CASH FUND	7,566.29	
50-10250	COLOTRUST FUND	125.25	
50-10251	HIGH PLAINS CNSRVTN TRST FUND	14,368.25	
	TOTAL ASSETS		22,059.79

LIABILITIES AND EQUITY

LIABILITIES

50-20200	ACCOUNTS PAYABLE	283.02	
50-25320	FUND BALANCE	26,737.47	
	TOTAL LIABILITIES		27,020.49

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:
REVENUE OVER EXPENDITURES - YTD

(10,581.35)

BALANCE - CURRENT DATE

(10,581.35)

TOTAL FUND EQUITY

(10,581.35)

TOTAL LIABILITIES AND EQUITY

16,439.14

TOWN OF WIGGINS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

CONSERVATION TRUST

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>REVENUES</u>					
50-33501	CT - ST PROCEEDS (LOTTERY)	.00	13,588.45	17,100.00	3,511.55	79.5
50-36100	INTEREST EARNED	.00	364.17	54.00	(310.17)	674.4
	TOTAL FUND REVENUE	.00	13,952.62	17,154.00	3,201.38	81.3

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

CONSERVATION TRUST

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>DEPARTMENT 430</u>					
50-430-16	TOWN PARKS IMPROVEMENTS	.00	14,353.15	10,000.00	(4,353.15)	143.5
50-430-17	CAPITAL OUTLAY -BLEACHER SHADE	.00	7,796.19	10,000.00	2,203.81	78.0
	TOTAL DEPARTMENT 430	.00	22,149.34	20,000.00	(2,149.34)	110.8
	<u>PARK OPERATIONS</u>					
50-452-60	REPAIRS AND MAINTENANCE	.00	2,384.63	.00	(2,384.63)	.0
	TOTAL PARK OPERATIONS	.00	2,384.63	.00	(2,384.63)	.0
	TOTAL FUND EXPENDITURES	.00	24,533.97	20,000.00	(4,533.97)	122.7
	NET REVENUE OVER EXPENDITURES	.00	(10,581.35)	(2,846.00)	7,735.35	(371.8)



December 10, 2025

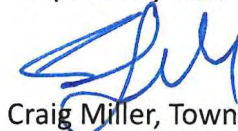
Dear Mayor and Trustees:

I hereby present for your consideration the 2026 Proposed Budget for the Town of Wiggins, Colorado. It was developed through a collaborative effort with our Town department heads based on Town needs and your input. This Proposed Budget provides a complete financial plan for 2026, including projected revenues, expenditures/expenses, and fund balances/funds available for all the Town's funds. Prior-year actual amounts and current-year estimates are included for comparison purposes for the years 2023-2025.

This 2026 Proposed Budget continues to sustain the financial positions of the Town's three main operating funds—the General Fund, the Water Activity Enterprise Fund, and the Sewer Activity Enterprise Fund—at prudent levels while effectively utilizing the revenues and reserves of the Town's Capital Project funds to accomplish their designated uses. Key features of the 2026 Proposed Budget forecasts are as follows:

1. A consideration was made for temporarily reducing the Property tax rate by 25% from 32.212 mills to 24.159 mills.
2. Sales taxes will remain steady as online purchases benefit the Town's revenues.
3. Fees paid for community growth and development will continue to increase revenues in the General Fund, the Water Activity Enterprise Fund, and the Sewer Activity Enterprise Fund.
4. Budgets for major projects, including the digging and initial operation of augmentation ponds, upgrades to backup/emergency equipment such as generators and the tornado siren, curb, gutter, sidewalk, and roadway construction on 3rd Avenue and Chapman Street, as well as South Main Street and County Road P. Town Park and pavilion improvements, completion of the emergency interconnect with MCQWD, and large equipment upgrades for public works.

Respectfully submitted,


Craig Miller, Town Manager

Town of Wiggins - 304 Central Avenue, Wiggins CO 80654 - Office 970-483-6161
townofwiggins.colorado.gov

The Town of Wiggins is an Equal Opportunity Provider

Town of Wiggins, Colorado
2026 Budget

General Fund Summary

		Actual 2023	Actual 2024	Budget 2025	Estimated Actual 2025	Proposed 2026
Beginning Fund Balance		\$ 1,630,060	\$ 1,832,257	\$ 2,006,135	\$ 1,906,452	\$ 2,219,592
<u>Revenues</u>						
Taxes:						
CURRENT PROPERTY TAX	10-31100	523,792	730,438	710,000	727,000	532,500
SPECIFIC OWNERSHIP	10-31200	45,198	54,100	50,000	50,000	50,000
1% TOWN SALES TAX	10-31300	290,455	308,561	309,750	\$ 456,541	479,368
USE TAX	10-31301	73,796	21,855	105,000	23,000	105,000
CIGARETTE TAX	10-31420	2,673	1,917	1,800	1,800	1,800
SEVERENCE TAX	10-31810	71,431	39,666	40,000	-	40,000
FRANCHISE FEE-MORGAN CTY REA	10-31820	9,730	7,291	8,000	7,000	8,000
FRANCHISE FEE-XCEL ENERGY	10-31821	18,584	12,960	12,000	13,000	13,800
FRANCHISE FEE--BLUE LIGHTNING	10-31823	4,084	3,273	2,700	2,700	2,700
PENALTIES & INTEREST	10-31900	1,038	1,343	1,200	1,200	1,200
<i>Total Taxes</i>		<u>1,040,781</u>	<u>1,181,403</u>	<u>1,240,450</u>	<u>1,282,241</u>	<u>1,234,368</u>
Licenses & Permits:						
LIQUOR LICENSE (15%)	10-32110	220	130	175	175	193
BUILDING PERMITS	10-32210	45,399	18,079	70,000	18,500	70,000
DOG LICENSES/CLINIC	10-36010	365	350	350	360	396
BUSINESS LICENSES	10-36011	848	1,136	850	850	935
CONTRACTOR LICENSES	10-36012	2,500	1,685	1,300	1,300	1,430
GOLF CART LICENSES	10-36013	525	450	500	500	550
<i>Total Licenses & Permits</i>		<u>49,856</u>	<u>21,830</u>	<u>73,175</u>	<u>21,685</u>	<u>73,504</u>
Fines & Forfeitures:						
COURT FINES-MUNICIPAL	10-35110	46,121	34,040	30,000	10,000	11,000
<i>Total Fines & Forfeitures</i>		<u>46,121</u>	<u>34,040</u>	<u>30,000</u>	<u>10,000</u>	<u>11,000</u>
Charges for Services:						
SPECIAL POLICE SERVICES	10-34210	220	375	300	300	330
VIN INSPECTIONS	10-34215	765	800	750	750	825
BUILDING DEVELOPMENT REVIEW	10-34220	8,286	2,040	5,000	1,050	5,000
BUILDING INSPECTION PLAN REV	10-34221	23,585	7,983	45,500	6,000	45,500
FEE IN LIEU OF PUBLIC IMPROVEMENTS	10-34225	-	4,620	-	4,620	-
ADULT ACTIVITIES FEE	10-34281	-	660	700	660	726
PARKS & REC FEES	10-34282	2,940	4,035	4,000	18,000	19,800
SOFTBALL REG FEES	10-34283	-	200	2,000	350	385
BASEBALL REG FEES	10-34284	9,030	730	9,000	730	803
VOLLEYBALL REG FEES	10-34286	25	850	1,000	850	935
SOCCER REG FEES	10-34287	1,851	2,140	5,000	2,000	2,200
MISCELLANEOUS FEES	10-36014	25	113	-	-	-
CULTURE & RECREATIONAL FEES	10-36020	-	9,145	-	-	-
SPECIAL EVENT FEES	10-36030	-	-	-	-	-
<i>Total Charges for Services</i>		<u>46,728</u>	<u>33,692</u>	<u>73,250</u>	<u>35,310</u>	<u>76,504</u>
Intergovernmental:						
HIGHWAY USERS TAX	10-33530	63,758	77,337	64,427	78,453	82,399
ADDITIONAL MOTOR VEHICLE	10-33550	8,769	9,361	9,350	11,000	11,500
ROAD & BRIDGE	10-33800	59,877	83,487	64,170	85,000	87,500
<i>Total Intergovernmental</i>		<u>132,404</u>	<u>170,185</u>	<u>137,947</u>	<u>174,453</u>	<u>181,399</u>
Grants:						
GRANTS (DOLA CARES Act)	10-33410	-	1,000	-	-	-
DOLA EIAF 2021	10-33412	27,572	19,946	11,000	40,288	-

		Actual 2023	Actual 2024	Budget 2025	Estimated Actual 2025	Proposed 2026
DOLA REDI GRANT -ECON DEVEL	10-33413	150,000	-	11,000	-	-
DOLA GRANT	10-36510	-	-	-	-	19,500
Grants--LEAF	10-36511	-	-	-	-	-
Grants--DUI	10-36512	1,225	3,228	5,500	-	-
Grants--Training	10-36513	625	-	-	-	-
GRANT--SIPA	10-36514	-	-	-	-	-
GRANT--C.I.O.T.	10-36515	2,006	6,024	2,000	-	2,000
<i>Total Grants</i>		181,427	30,198	29,500	40,288	21,500
Other Revenues:						
GENERAL MISCELLANEOUS	10-30004	3,632	-	50	1,600	500
MISCELLANEOUS FEES	10-33430	187	(23)	-	50	50
OTHER MISCELLANEOUS REVENUE	10-36000	3,086	3,465	4,000	5,500	4,000
Cash Over/Short	10-36005	-	-	-	34	-
INSURANCE PROCEEDS	10-36040	32,461	19,539	-	1,044	-
CAPITAL CREDITS RECEIVED	10-36050	12,728	13,185	5,000	5,000	5,000
INTEREST ON SAVINGS	10-36100	61,657	146,837	139,500	135,000	125,550
BUILDING & FARM RENT	10-36310	500	4,445	6,600	5,500	6,600
CONTRIBUTIONS/DONATIONS	10-36500	665	405	-	275	-
SPONSORSHIPS	10-36501	1,345	1,115	-	7,135	-
DONATIONS--Softball Field	10-36502	-	2,500	-	-	-
TEETS PARK PAVILION FEE & DEP	10-36505	-	75	-	500	1,000
SALE OF FIXED ASSETS	10-39210	-	17,225	-	5,000	-
Total Other Revenues		116,262	208,768	155,150	166,638	142,700
Total Revenues and Other Sources		1,613,579	1,680,115	1,739,472	1,730,615	1,740,975
<u>Departmental Expenditures</u>						
Administrative		297,014	383,216	358,367	329,737	329,248
Legislative		6,858	11,213	20,046	8,848	31,123
Community Development		290,482	135,336	335,000	118,440	213,650
Public Safety		368,268	409,973	362,154	376,981	375,282
Public Works		310,487	407,949	351,847	380,817	362,875
Parks & Recreation		138,274	258,232	265,285	202,653	251,870
Total Expenditures		1,411,382	1,605,920	1,692,698	1,417,475	1,564,048
Ending Fund Balance		\$ 1,832,257	\$ 1,906,452	\$ 2,052,909	\$ 2,219,592	\$ 2,396,518
Ending Fund Balance--Designated for Future Capital		\$ -	\$ -	\$ -	\$ -	\$ 120,000
Ending Fund Balance--Undesignated		\$ 1,832,257	\$ 1,906,452	\$ 2,052,909	\$ 2,219,592	\$ 2,276,518
Total Ending Fund Balance		\$ 1,832,257	\$ 1,906,452	\$ 2,052,909	\$ 2,219,592	\$ 2,396,518

Town of Wiggins, Colorado

2026 Budget

Administrative Department

		Actual	Actual	Budget	Estimated	Proposed
		<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
GENERAL GOVERNMENT						
FINANCIAL AUDIT	10-410-13	\$ 5,467	\$ -	\$ 6,531	\$ 6,219	\$ 6,531
EMPLOYEE EVAL/TESTING	10-410-22	\$ 1,350	\$ 1,746	\$ 500	\$ 1,550	\$ 500
PROFESSIONAL SERVICES	10-410-32	\$ 26,222	\$ 27,298	\$ 32,000	\$ 30,976	\$ 34,905
CODIFICATION	10-410-34	\$ 7,930	\$ 4,283	\$ 1,000	\$ 4,283	\$ 1,000
COPIER LEASE	10-410-35	\$ 1,009	\$ 2,310	\$ 2,000	\$ 2,500	\$ 2,000
EMPLOYEE TRAINING	10-410-40	\$ 3,676	\$ -	\$ 5,000	\$ 3,149	\$ 3,000
TELEPHONE & INTERNET	10-410-41	\$ 2,325	\$ 368	\$ 500	\$ 500	\$ 500
UTILITIES--ELECTRIC	10-410-42	\$ 1,051	\$ 775	\$ 1,000	\$ 1,000	\$ 1,000
OFFICE BLDG REPAIRS & MAINT	10-410-43	\$ 1,482	\$ 417	\$ 5,000	\$ 10,000	\$ 10,000
POSTAGE METER LEASE	10-410-44	\$ 348	\$ 358	\$ 1,600	\$ 500	\$ 500
UTILITIES-GAS	10-410-45	\$ 1,960	\$ 2,859	\$ 2,500	\$ 2,500	\$ 3,000
CELL PHONE	10-410-46	\$ 1,424	\$ 1,370	\$ 1,400	\$ 1,400	\$ 1,400
TRASH	10-410-48	\$ 227	\$ 1,003	\$ 300	\$ 300	\$ 300
INSURANCE & BONDS	10-410-52	\$ 45,699	\$ 32,469	\$ 48,000	\$ 48,000	\$ 48,000
POSTAGE & SHIPPING	10-410-55	\$ 1,010	\$ 1,390	\$ 800	\$ 800	\$ 800
TRAVEL & MEETINGS	10-410-58	\$ 2,224	\$ 7,115	\$ 6,000	\$ 8,500	\$ 8,500
OPERATING SUPPLIES	10-410-61	\$ 5,566	\$ 8,271	\$ 6,000	\$ 6,000	\$ 6,000
COPIER EXPENSE	10-410-68	\$ 1,320	\$ (1,409)	\$ 1,500	\$ 1,500	\$ 1,500
IT SUPPORT	10-410-70	\$ 974	\$ 5,033	\$ 20,000	\$ 12,000	\$ 12,500
COMPUTER SOFTWARE	10-410-71	\$ 6,063	\$ 11,880	\$ 3,000	\$ 3,000	\$ 3,000
EQUIPMENT	10-410-87	\$ 4,960	\$ 10,573	\$ 2,000	\$ 2,000	\$ 1,000
DUES & SUBSCRIPTIONS	10-410-90	\$ 4,716	\$ 6,578	\$ 2,000	\$ 7,500	\$ 7,500
NEWSLETTERS & PUBLICATIONS	10-410-91	\$ 382	\$ 214	\$ 500	\$ 500	\$ 500
TOTAL GENERAL GOVERNMENT		\$ 127,385	\$ 124,902	\$ 149,131	\$ 154,677	\$ 153,936
ADMINISTRATION						
SALARIES & WAGES	10-411-15	\$ 86,319	\$ 111,821	\$ 112,787	\$ 75,571	\$ 74,005
EMPLOYEE BENEFITS	10-411-20	\$ 10,507	\$ 8,159	\$ 10,000	\$ 18,773	\$ 21,214
FICA & MEDICARE	10-411-22	\$ 5,481	\$ 63,650	\$ 8,628	\$ 8,800	\$ 5,661
457 RETIREMENT	10-411-23	\$ 3,420	\$ 3,806	\$ 5,365	\$ 2,310	\$ 5,365
UNEMPLOYMENT INS	10-411-25	\$ 77	\$ 90	\$ 117	\$ 115	\$ 117
WORKERS' COMPENSATION	10-411-26	\$ 4,085	\$ -	\$ 5,639	\$ 3,779	\$ 3,700
EMPLOYEE APPRECIATION	10-411-27	\$ 946	\$ 2,070	\$ 1,500	\$ 1,071	\$ 1,500
TA VEHICLE STIPEND	10-411-28	\$ 219	\$ -	\$ 1,000	\$ -	\$ 1,000
TOTAL ADMINISTRATION		\$ 111,054	\$ 189,596	\$ 145,036	\$ 110,419	\$ 112,562
TREASURER'S OFFICE						
COLLECTIONS (TREASURERS FEE)	10-415-15	\$ 10,483	\$ 14,622	\$ 14,200	\$ 14,540	\$ 10,650

		Actual	Actual	Budget	Estimated	Proposed
		<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
TOWN LEGAL	10-415-30	\$ 48,074	\$ 41,513	\$ 50,000	\$ 50,000	\$ 50,000
REPORTING & PUBLISHING	10-415-40	\$ 18	\$ 11,023	\$ -	\$ 100	\$ 100
TOTAL TREASURER'S OFFICE		\$ 58,575	\$ 67,158	\$ 64,200	\$ 64,640	\$ 60,750
ELECTIONS:						
ELECTION COSTS	10-414-00	\$ -	\$ 1,560	\$ -	\$ -	\$ 2,000
TOTAL ELECTIONS		\$ -	\$ 1,560	\$ -		\$ 2,000
TOTAL ADMINISTRATIVE DEPARTMENT		\$ 297,014	\$ 383,216	\$ 358,367	\$ 329,737	\$ 329,248

Town of Wiggins, Colorado
2026 Budget

Legislative Department

		Actual	Actual	Budget	Estimated	
		<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>Proposed</u>
						<u>2026</u>
MAYOR & LEGISLATIVE BOARDS						
MAYOR & TRUSTEES COMPENSATION	10-413-11	\$ 5,240	\$ 5,911	\$ 10,560	\$ 5,280	\$ 15,600
BOARD OF TRUSTEES APPRECIATION	10-413-12	\$ 196	\$ -	\$ 500	\$ 500	\$ 500
FICA & MEDICARE	10-413-22	\$ 401	\$ 1,497	\$ 808	\$ 404	\$ 1,193
UNEMPLOYMENT	10-413-25	\$ 225	\$ -	\$ -	\$ -	\$ -
WORKERS' COMPENSATION	10-413-26	\$ 225	\$ -	\$ 528	\$ 264	\$ 780
BOARD OF TRUSTEES TRAINING	10-413-40	\$ -	\$ -	\$ 1,500	\$ -	\$ 500
E & O INSURANCE	10-413-51	\$ -	\$ -	\$ 1,600	\$ 2,400	\$ 10,000
BOARD TRAVEL & MEETINGS	10-413-58	\$ 83	\$ 45	\$ 3,000	\$ -	\$ 1,000
IT SUPPORT	10-413-70	\$ -	\$ -	\$ 200	\$ -	\$ 200
COMPUTER SOFTWARE	10-413-71	\$ 488	\$ 2,983	\$ 500	\$ -	\$ 500
DUES & SUBSCRIPTIONS	10-413-90	\$ -	\$ 777	\$ 850	\$ -	\$ 850
TOTAL MAYOR & LEGISLATIVE BOARDS		\$ 6,858	\$ 11,213	\$ 20,046	\$ 8,848	\$ 31,123
TOTAL LEGISLATIVE DEPARTMENT		\$ 6,858	\$ 11,213	\$ 20,046	\$ 8,848	\$ 31,123

Town of Wiggins, Colorado

2026 Budget

Community Development Department

		Actual	Actual	Budget	Estimated	Proposed
		<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
ECONOMIC DEVELOPMENT						
ECONOMIC DEVELOPMENT	10-416-50	\$ 150,000	\$ -	\$ 75,000	\$ 60,000	\$ 60,000
MEMBERSHP FEE/DUES	10-416-51	\$ 2,670	\$ 2,670	\$ 2,800	\$ 2,670	\$ 2,800
TOTAL ECONOMIC DEVELOPMENT		\$ 152,670	\$ 2,670	\$ 77,800	\$ 62,670	\$ 62,800
COMMUNITY DEVELOPMENT						
SALARIES & WAGES	10-417-15	\$ -	\$ -	\$ -	\$ -	\$ 46,640
COMMUNITY MEETINGS	10-417-30	\$ -	\$ -	\$ 1,000	\$ -	\$ -
COPIER LEASE	10-417-35	\$ 194	\$ 513	\$ 400	\$ 500	\$ 400
POSTAGE MACHINE LEASE	10-417-44	\$ 139	\$ 143	\$ 100	\$ 120	\$ 100
POSTAGE	10-417-55	\$ -	\$ -	\$ 100	\$ -	\$ 100
OFFICE SUPPLIES	10-417-61	\$ 8	\$ -	\$ 50	\$ -	\$ 50
ABATEMENT	10-417-63	\$ -	\$ 580	\$ 3,000	\$ 2,000	\$ 3,000
COPIER EXPENSE	10-417-68	\$ 326	\$ 244	\$ 350	\$ 400	\$ 350
IT SUPPORT	10-417-70	\$ -	\$ -	\$ 1,000	\$ -	\$ -
COMPUTER SOFTWARE	10-417-71	\$ 162	\$ 69	\$ 100	\$ -	\$ -
CODE ENFORCEMENT	10-417-85	\$ 240	\$ -	\$ 1,000	\$ -	\$ -
NEWSLETTER	10-417-91	\$ -	\$ -	\$ 1,000	\$ 989	\$ -
TOTAL COMMUNITY DEVELOPMENT		\$ 1,069	\$ 1,550	\$ 8,100	\$ 4,009	\$ 4,000
PLANNING & ZONING						
LEGAL/ENGINEERING SUPPORT	10-418-30	\$ 7,945	\$ 32,030	\$ 40,000	\$ 37,134	\$ 40,000
COPIER LEASE	10-418-35	\$ 194	\$ 513	\$ 500	\$ 500	\$ 500
STAFF TRAINING	10-418-40	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000
TELEPHONE & INTERNET	10-418-41	\$ 85	\$ 132	\$ 150	\$ 150	\$ 150
POSTAGE MACHINE LEASE	10-418-44	\$ 189	\$ 215	\$ 200	\$ 200	\$ 200
COMMISSION TRAINING	10-418-49	\$ -	\$ -	\$ 500	\$ -	\$ 500
MEMBERSHIPS/PUBLICATIONS	10-418-51	\$ 40	\$ -	\$ 100	\$ -	\$ 100
NOTICES/PUBLICATIONS	10-418-54	\$ 303	\$ 106	\$ 100	\$ 100	\$ 100
POSTAGE	10-418-55	\$ 116	\$ -	\$ 100	\$ -	\$ 100
OFFICE SUPPLIES	10-418-61	\$ 79	\$ 172	\$ 100	\$ -	\$ 100
COPIER EXPENSE	10-418-68	\$ 326	\$ 244	\$ 300	\$ 300	\$ 300
IT SUPPORT	10-418-70	\$ -	\$ 20	\$ 1,000	\$ 250	\$ 1,000
COMPUTER SOFTWARE	10-418-71	\$ 611	\$ 231	\$ 300	\$ 231	\$ 300
COMPREHENSIVE PLAN	10-418-93	\$ 71,388	\$ 65,998	\$ 15,000	\$ 5,851	\$ -
ZONING MAP	10-418-94	\$ -	\$ -	\$ 7,500	\$ -	\$ 7,500
LAND DEVELOPMENT CODE	10-418-97	\$ -	\$ 16,874	\$ 125,000	\$ -	\$ 39,000
IMPACT FEE STUDY	10-418-98	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
COUNTY FEES	10-418-99	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PLANNING & ZONING		\$ 81,276	\$ 116,534	\$ 207,850	\$ 44,716	\$ 106,850

		Actual	Actual	Budget	Estimated	Proposed
		<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>Actual</u> <u>2025</u>	<u>2026</u>
BUILDING INSPECTION						
DEVELOPMENT REVIEW MISC EXP	10-424-30	\$ 13,091	\$ -	\$ 250	\$ -	\$ -
COMMERCIAL BUILDING REVIEW	10-424-31	\$ 14,863	\$ 5,520	\$ 10,000	\$ 45	\$ 10,000
RESIDENTIAL BUILDING REVIEW	10-424-32	\$ 27,513	\$ 9,062	\$ 30,000	\$ 7,000	\$ 30,000
EMPLOYEE TRAINING	10-424-40	\$ -	\$ -	\$ 1,000	\$ -	\$ -
<i>TOTAL BUILDING INSPECTION DEPARTMENT</i>		\$ 55,467	\$ 14,582	\$ 41,250	\$ 7,045	\$ 40,000
TOTAL COMMUNITY DEVELOPMENT DEPARTMENT		\$ 290,482	\$ 135,336	\$ 335,000	\$ 118,440	\$ 213,650

Town of Wiggins, Colorado

2026 Budget

General Fund Detail

		Actual	Actual	Budget	Estimated	Proposed
		<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
JUDICIAL:						
CONTRACT-JUDGE	10-412-00	\$ 3,750	\$ 3,438	\$ 3,600	\$ 2,100	\$ 3,600
CONTRACT-TOWN PROSECUTOR	10-412-01	\$ 6,493	\$ 5,058	\$ 5,000	\$ 4,260	\$ 5,000
COURT SPANISH INTERPRETOR	10-412-11	\$ 100	\$ 275	\$ 500	\$ 275	\$ 500
COPIER LEASE	10-412-35	\$ 314	\$ 513	\$ -	\$ 500	\$ -
POSTAGE METER LEASE	10-412-44	\$ 209	\$ 215	\$ 200	\$ 200	\$ 200
POSTAGE	10-412-55	\$ 956	\$ 796	\$ 400	\$ 750	\$ 1,000
OFFICE SUPPLIES	10-412-61	\$ 170	\$ -	\$ 150	\$ 50	\$ 150
COPIER EXPENSE	10-412-68	\$ 326	\$ 244	\$ 100		\$ 100
COMPUTER SOFTWARE	10-412-71	\$ 189	\$ 69	\$ -	\$ 70	\$ -
TOTAL JUDICIAL		\$ 12,506	\$ 10,607	\$ 9,950	\$ 8,205	\$ 10,550
POLICE DEPARTMENT						
CAPITAL OUTLAY	10-421-00	\$ -	\$ 6,715	\$ -	\$ -	\$ -
CONTRACT SERVICES	10-421-02	\$ 531	\$ 473	\$ 1,200	\$ 1,200	\$ 1,200
OFFICER SMALL EQUIPMENT	10-421-04	\$ 6,461	\$ 14,814	\$ -	\$ -	\$ -
CAPITAL OUTLAY VEHICLE	10-421-06	\$ 27,015	\$ 14,000	\$ -	\$ 12,000	\$ -
CAPITAL OUTLAY-Lease	10-421-10	\$ -	\$ 941	\$ -	\$ -	\$ -
SALARIES-COMMAND OFFICERS	10-421-11	\$ -	\$ 10,560	\$ -	\$ -	\$ -
SALARIES & WAGES	10-421-15	\$ 206,284	\$ 240,402	\$ 216,254	\$ 220,198	\$ 232,617
EMPLOYEE BENEFITS	10-421-20	\$ 29,371	\$ 20,492	\$ 20,000	\$ 22,185	\$ 20,000
VEHICLE/MOBILE EQUIPMENT	10-421-21	\$ 214	\$ 6,361	\$ 10,000	\$ 16,909	\$ 10,000
MEDICARE	10-421-22	\$ 2,819	\$ 11,507	\$ 3,136	\$ 13,360	\$ 3,373
PENSION-FPPA	10-421-23	\$ 16,643	\$ 20,519	\$ 22,707	\$ 22,020	\$ 24,425
DEATH & DISABILITY-FPPA	10-421-24	\$ 2,003	\$ 2,387	\$ 4,109	\$ 2,436	\$ 4,420
UNEMPLOYMENT INSURANCE	10-421-25	\$ 177	\$ 205	\$ 649	\$ 245	\$ 698
WORKERS' COMPENSATION	10-421-26	\$ 3,670	\$ -	\$ 4,500	\$ 4,500	\$ 4,500
FARM HOUSE UTILITIES-GAS/ELECT	10-421-28	\$ 2,871	\$ 2,242	\$ 2,200	\$ 2,142	\$ -
UNIFORMS	10-421-29	\$ 851	\$ 1,049	\$ 3,000	\$ 1,000	\$ 3,000
PROFESSIONAL LEGAL SERVICES	10-421-30	\$ 7,751	\$ -	\$ 1,000	\$ -	\$ 1,000
COPIER LEASE	10-421-35	\$ 298	\$ 513	\$ 400	\$ 500	\$ 400
TRAINING	10-421-40	\$ 4,744	\$ (54)	\$ 4,000	\$ 1,000	\$ 3,000
TELEPHONE & INTERNET	10-421-41	\$ 1,177	\$ 947	\$ 700	\$ 600	\$ 700
M.C. COM CENTER PHONE LINE	10-421-42	\$ 2,334	\$ 1,133	\$ 1,300	\$ 1,300	\$ 1,300
REPAIRS AND MAINTENANCE (AUTO)	10-421-43	\$ 3,432	\$ 3,112	\$ 5,000	\$ 3,500	\$ 5,000
UTILITIES-ELECTRIC	10-421-44	\$ 405	\$ 775	\$ 1,000	\$ 1,000	\$ 1,000
UTILITIES-GAS	10-421-45	\$ -	\$ 908	\$ 1,000	\$ 1,000	\$ 1,000
CELL PHONE	10-421-46	\$ 2,788	\$ 2,010	\$ 2,000	\$ 3,098	\$ 3,500
TRASH	10-421-48	\$ 227	\$ 125	\$ 200	\$ 200	\$ 200
OTHER MISCELLANEOUS	10-421-49	\$ 362	\$ 1,060	\$ 1,000	\$ 100	\$ 1,000

		Actual	Actual	Budget	Estimated	Proposed
		<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
INSURANCE & BONDS	10-421-52	\$ 14,765	\$ 23,348	\$ 20,000	\$ 23,348	\$ 20,000
PRINTING	10-421-55	\$ 675	\$ -	\$ 750	\$ 500	\$ 500
OFFICE/GEN OPERATING SUPPLIES	10-421-61	\$ 715	\$ 680	\$ 500	\$ 350	\$ 500
FUEL	10-421-62	\$ 10,761	\$ 5,687	\$ 10,000	\$ 4,795	\$ 6,000
CRIME PREVENTION	10-421-64	\$ 83	\$ 426	\$ 1,000	\$ 1,071	\$ 1,200
COPIER EXPENSE	10-421-68	\$ 326	\$ 244	\$ 400	\$ 400	\$ 400
IT SUPPORT	10-421-70	\$ -	\$ -	\$ 2,500	\$ 500	\$ 1,000
COMPUTER SOFTWARE	10-421-71	\$ 660	\$ 389	\$ 5,000	\$ 500	\$ 5,000
AMMUNITION	10-421-72	\$ 2,278	\$ 2,560	\$ 2,500	\$ 2,500	\$ 2,500
LEXIPOLE	10-421-73	\$ 2,573	\$ 2,727	\$ 3,000	\$ 2,905	\$ 3,000
ANIMAL CONTROL	10-421-85	\$ 173	\$ -	\$ 1,000	\$ 250	\$ 1,000
EQUIPMENT/ COMPUTERS	10-421-87	\$ -	\$ -	\$ -	\$ 1,055	\$ 1,100
MEMBERSHIP DUES	10-421-90	\$ 326	\$ 110	\$ 200	\$ 110	\$ 200
TOTAL POLICE DEPARTMENT		\$ 355,762	\$ 399,366	\$ 352,204	\$ 368,776	\$ 364,732
TOTAL PUBLIC SAFETY		\$ 368,268	\$ 409,973	\$ 362,154	\$ 376,981	\$ 375,282

Town of Wiggins, Colorado

2026 Budget

Public Works Department

		Actual	Actual	Budget	Estimated	Proposed
		2023	2024	2025	2025	2026
PUBLIC WORKS ADMINISTRATION						
SALARIES & WAGES	10-430-11	\$ 102,017	\$ 139,865	\$ 153,909	\$ 120,000	\$ 161,461
EMPLOYEE BENEFITS - PW	10-430-20	\$ 13,668	\$ 17,353	\$ 18,000	\$ 18,000	\$ 20,340
FICA & MEDICARE	10-430-22	\$ 6,399	\$ 26,988	\$ 11,774	\$ 1,153	\$ 12,352
457 RETIREMENT	10-430-23	\$ 1,532	\$ 3,226	\$ 3,100	\$ 2,728	\$ 3,100
UNEMPLOYMENT INSURANCE - PW	10-430-25	\$ 134	\$ 134	\$ 308	\$ 119	\$ 323
WORKERS' COMPENSATION - PW	10-430-26	\$ 3,379	\$ 8,297	\$ 6,156	\$ 1,645	\$ 6,458
TOTAL PW ADMINISTRATION		\$ 127,128	\$ 195,862	\$ 193,247	\$ 143,644	\$ 204,035
PUBLIC WORKS & STREETS						
UNIFORMS - PW	10-431-00	\$ 1,165	\$ 3,834	\$ 2,000	\$ 2,000	\$ 2,000
REPAIRS-EQUIPMENT & VEHICLES	10-431-20	\$ 22,609	\$ 29,441	\$ 15,000	\$ 25,000	\$ 20,000
STREETS-SIGNS & MATERIAL	10-431-21	\$ 1,607	\$ 1,405	\$ 2,000	\$ 5,476	\$ 1,000
SNOW REMOVAL	10-431-22	\$ 4,744	\$ 3,032	\$ 25,000	\$ -	\$ -
EQUIPMENT RENTAL	10-431-23	\$ 19	\$ -	\$ 200	\$ -	\$ 200
REPAIRS & MAINTENANCE-STREETS	10-431-24	\$ 26,663	\$ 9,318	\$ -	\$ 20,000	\$ 20,000
FARM HOUSE MAINT	10-431-25	\$ 7,051	\$ 7,538	\$ 5,000	\$ 5,000	\$ 5,000
FARM HOUSE UTILITIES	10-431-28	\$ 290	\$ 439	\$ -	\$ -	\$ -
COPIER LEASE	10-431-35	\$ 105	\$ 257	\$ 200	\$ 250	\$ 200
GIS	10-431-39	\$ 250	\$ -	\$ -	\$ -	\$ -
EMPLOYEE TRAINING	10-431-40	\$ 66	\$ 100	\$ 2,000	\$ -	\$ 2,000
UTILITIES - ELECTRIC	10-431-41	\$ 1,348	\$ 1,040	\$ 1,500	\$ 1,500	\$ 1,500
BUIDING MAINT	10-431-43	\$ 20,316	\$ 19,570	\$ 20,000	\$ 20,000	\$ 20,000
UTILITIES-GAS	10-431-45	\$ 1,199	\$ 1,423	\$ 1,400	\$ 1,400	\$ 1,400
CELL PHONE	10-431-46	\$ 1,544	\$ 1,461	\$ 1,600	\$ 1,385	\$ 1,600
TELEPHONE & INTERNET	10-431-47	\$ 366	\$ 296	\$ 500	\$ 305	\$ 500
TRASH	10-431-48	\$ 682	\$ 1,987	\$ 1,000	\$ 1,028	\$ 1,000
INSURANCE - PW	10-431-52	\$ 12,959	\$ 17,011	\$ 17,000	\$ 13,644	\$ 15,691
POSTAGE & SHIPPING-PW	10-431-55	\$ 182	\$ 332	\$ 100	\$ 252	\$ 100
STREET LIGHTING - PW	10-431-60	\$ 17,941	\$ 16,891	\$ 17,000	\$ 17,532	\$ 18,000
OFFICE SUPPLIES	10-431-61	\$ 123	\$ 5,059	\$ 500	\$ 500	\$ 500
FUEL - PW	10-431-62	\$ 8,260	\$ 4,621	\$ 10,000	\$ 7,260	\$ 8,500
CONTRACT REFUSE REMOVAL - PW	10-431-63	\$ 1,788	\$ -	\$ 1,000	\$ 165	\$ 1,000
TREE PROGRAM	10-431-65	\$ 2,778	\$ -	\$ 3,000	\$ 149	\$ 1,000
PEST/WEED CONTROL - PW	10-431-66	\$ 468	\$ 2,836	\$ 1,500	\$ 2,267	\$ 3,000
COPIER EXPENSE	10-431-68	\$ 326	\$ 244	\$ 400	\$ 400	\$ 400
IT SUPPORT	10-431-70	\$ -	\$ -	\$ 2,500	\$ 821	\$ 1,000
COMPUTER SOFTWARE	10-431-71	\$ 936	\$ 139	\$ 500	\$ 139	\$ 500
EQUIPMENT- CAPITAL OUTLAY	10-431-74	\$ 15	\$ -	\$ 2,250	\$ 80,088	\$ -
RESERVE CAPITAL OUTLAY	10-431-75	\$ 7,395	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY	10-431-97	\$ -	\$ 56,680	\$ -	\$ -	\$ -

		Actual	Actual	Budget	Estimated	Proposed
		<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
OTHER MISCELLANEOUS - PW	10-431-99	\$ 2,539	\$ 105	\$ 1,000	\$ 350	\$ 1,000
TOTAL PUBLIC WORKS & STREETS		\$ 145,734	\$ 185,059	\$ 134,150	\$ 206,911	\$ 127,091
STORMWATER						
STORMWATER ENGINEERING/Design	10-432-59	\$ 11,391	\$ 250	\$ 6,000	\$ -	\$ -
STORMWATER CONTRUCTION	10-432-60	\$ 3,291	\$ 19,523	\$ 5,000	\$ 14,119	\$ 20,000
RETENTION/DETENTION POND MAINT	10-432-61	\$ 320	\$ 388	\$ 750	\$ 388	\$ 750
CULVERT/DITCH MAINT	10-432-62	\$ 20,401	\$ 4,113	\$ 6,000	\$ 13,000	\$ 6,000
3rd AVE STORM LIFT STATION	10-432-63	\$ -	\$ -	\$ 500	\$ -	\$ -
STREET SWEEPING	10-432-64	\$ -	\$ -	\$ 1,200	\$ -	\$ -
LEVEE REPAIR & MAINT	10-432-65	\$ 2,222	\$ 2,754	\$ 5,000	\$ 2,754	\$ 5,000
TOTAL STORMWATER		\$ 37,625	\$ 27,028	\$ 24,450	\$ 30,261	\$ 31,750
TOTAL PUBLIC WORKS DEPARTMENT		\$ 310,487	\$ 407,949	\$ 351,847	\$ 380,817	\$ 362,875

Town of Wiggins, Colorado 2026 Budget

Parks & Recreation Department

		Actual	Actual	Budget	Estimated	Proposed
		<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
PARK & RECREATION						
SALARIES & WAGES	10-451-11	\$ 31,137	\$ 56,008	\$ 61,014	\$ 44,155	\$ 59,459
SALARIES - SUMMER HELP (SEAS)	10-451-12	\$ 80	\$ 4,104	\$ 16,547	\$ 4,306	\$ 5,457
EMPLOYEE BENEFITS	10-451-20	\$ 950	\$ 5,859	\$ 10,000	\$ 9,840	\$ 10,000
FICA P&R	10-451-22	\$ 2,382	\$ 10,809	\$ 5,933	\$ 3,707	\$ 4,966
RENTS	10-451-23	\$ 119	\$ 1,359	\$ 1,400	\$ 1,324	\$ 1,400
UNEMPLOYMENT INSURANCE	10-451-25	\$ 45	\$ 115	\$ 233	\$ 145	\$ 195
WORKERS' COMPENSATION	10-451-26	\$ 972	\$ -	\$ 2,327	\$ 1,454	\$ 1,947
SPECIAL EVENTS - P&R	10-451-30	\$ -	\$ -	\$ 1,000	\$ -	\$ -
CELL PHONE	10-451-38	\$ 457	\$ 418	\$ 400	\$ 400	\$ 400
TELEPHONE & INTERNET	10-451-39	\$ 315	\$ 296	\$ 300	\$ 516	\$ 550
TRAINING	10-451-40	\$ 16	\$ -	\$ 1,000	\$ -	\$ 1,000
UTILITIES - ELECTRIC	10-451-41	\$ 8,985	\$ 6,444	\$ 12,000	\$ 8,931	\$ 10,000
PARK BUILDING MAINTENANCE	10-451-42	\$ 9,350	\$ 7,147	\$ 12,000	\$ 8,500	\$ 8,500
PARK REPAIR AND MAINTENANCE	10-451-43	\$ 20,015	\$ 41,335	\$ 20,000	\$ 18,007	\$ 20,000
CAPITAL OUTLAY - PARKS	10-451-44	\$ -	\$ 32,511	\$ -	\$ 12,296	\$ -
PARKS PAVILLION--REP & MTNCE	10-451-45	\$ -	\$ 6,546	\$ -	\$ 18,601	\$ -
TEETS PARK PAVILION DEP REFUN	10-451-46	\$ -	\$ -	\$ -	\$ -	\$ -
TRASH	10-451-48	\$ 910	\$ 1,849	\$ 2,000	\$ 1,849	\$ 2,000
INSURANCE - P&R	10-451-52	\$ 30	\$ 156	\$ -	\$ -	\$ -
NEWSLETTERS/POSTCARDS/POSTAGE	10-451-55	\$ 550	\$ 872	\$ 1,200	\$ 650	\$ 1,200
BACKGROUND CHECKS	10-451-60	\$ 648	\$ 537	\$ 600	\$ 537	\$ 600
OPERATING SUPPLIES - P&R	10-451-61	\$ 1,358	\$ 1,326	\$ 1,200	\$ 1,500	\$ 1,500
PARKS & RECREATION PROGRAMS	10-451-62	\$ 2,343	\$ 1,275	\$ 1,800	\$ 1,275	\$ 1,800
IT SUPPORT	10-451-70	\$ -	\$ 20	\$ 1,000	\$ 194	\$ 200
COMPUTER SOFTWARE	10-451-71	\$ 2,544	\$ 2,275	\$ 1,000	\$ 2,450	\$ 1,000
ADULT ACTIVITIES	10-451-81	\$ -	\$ 600	\$ 600	\$ 600	\$ 600
SOFTBALL	10-451-83	\$ -	\$ 1,474	\$ 1,000	\$ 275	\$ 1,000
BASEBALL	10-451-84	\$ 6,310	\$ 5,701	\$ 7,000	\$ 5,661	\$ 7,000
BASKETBALL	10-451-85	\$ 125	\$ -	\$ 1,000	\$ -	\$ 1,000
VOLLEYBALL	10-451-86	\$ 240	\$ 534	\$ 500	\$ 534	\$ 500
SOCCER	10-451-87	\$ 2,357	\$ 3,301	\$ 2,000	\$ 3,300	\$ 2,000
SUMMER ACTIVITY	10-451-88	\$ -	\$ 99	\$ 1,000	\$ 99	\$ 1,000
UNIFORMS & EQUIPMENT P&R	10-451-90	\$ 139	\$ -	\$ 100	\$ 43	\$ 100
MISC FEES	10-451-91	\$ 236	\$ 250	\$ 300	\$ 219	\$ 300
PARK CONCESSION EXPENSE	10-451-92	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500
MEMBERSHIP/PUBLICATIONS	10-451-93	\$ -	\$ -	\$ 100	\$ 120	\$ 125
TRANSFER TO 1% SALES TAX FUND	10-451-98	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PARK & RECREATION		\$ 92,610	\$ 193,219	\$ 169,053	\$ 151,489	\$ 148,299

		Actual	Actual	Budget	Estimated	Proposed
		<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
COMMUNITY PROGRAMS						
FOURTH OF JULY FESTIVAL	10-419-00	\$ 28,824	\$ 26,042	\$ 35,000	\$ 26,615	\$ 35,000
WIGGINS OLD TIME CHRISTMAS	10-419-01	\$ 6,594	\$ 12,509	\$ 5,000	\$ 5,000	\$ 5,000
FALL HARVEST FESTIVAL	10-419-02	\$ -	\$ 126	\$ 15,000	\$ 126	\$ 15,000
50TH ANIV TOWN INCORPORATION	10-419-03	\$ -	\$ 11,051	\$ -	\$ -	\$ -
BUSINESS DIST BEAUTIFICATION	10-419-05	\$ 297	\$ 2,276	\$ 3,000	\$ 2,842	\$ 3,000
SALARIES & WAGES	10-419-10	\$ 834	\$ 3,010	\$ 4,434	\$ 2,857	\$ 21,669
DONATIONS/GRANTS	10-419-20	\$ 5,500	\$ 2,092	\$ 10,000	\$ 6,000	\$ 10,000
FICA P&R	10-419-22	\$ -	\$ 230	\$ 339	\$ 219	\$ 1,658
UNEMPLOYMENT INSURANCE	10-419-25	\$ -	\$ 6	\$ 9	\$ 6	\$ 43
COMMUNITY MEETINGS	10-419-58	\$ -	\$ 113	\$ 1,000	\$ -	\$ -
OFFICE EQUIPMENT LEASES	10-419-61	\$ -	\$ -	\$ 200	\$ -	\$ 200
MAIN STREET PROGRAMS	10-419-62	\$ -	\$ -	\$ 10,000	\$ -	\$ -
TREES/TREE PLANTING	10-419-65	\$ 2,648	\$ 7,590	\$ 10,000	\$ 7,500	\$ 10,000
PLANTERS	10-419-66	\$ 100	\$ -	\$ 250	\$ -	\$ -
NEWSLETTER/EVENT POSTCARD	10-419-91	\$ 815	\$ -	\$ 1,000	\$ -	\$ 1,000
OTHER MISCELLANEOUS	10-419-99	\$ 52	\$ (33)	\$ 1,000	\$ -	\$ 1,000
TOTAL COMMUNITY PROGRAMS		\$ 45,664	\$ 65,013	\$ 96,232	\$ 51,164	\$ 103,570
TOTAL PARKS & RECREATION DEPARTMENT		\$ 138,274	\$ 258,232	\$ 265,285	\$ 202,653	\$ 251,870

Town of Wiggins, Colorado

2026 Budget

Conservation Trust Fund

		Actual	Actual	Budget	Estimated	Proposed
		<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
<u>Beginning Fund Balance</u>		\$ 39,734	\$ 56,468	\$ 37,273	\$ 26,737	\$ 24,116
<u>Revenues</u>						
CT - ST PROCEEDS (LOTTERY)	50-33501	\$ 22,090	\$ 18,785	\$ 17,100	\$ 19,000	\$ 17,100
GOCO GRANT	50-34430	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EARNED	50-36100	\$ 49	\$ 57	\$ 54	\$ 60	\$ 54
<u>Total Revenues</u>		\$ 22,139	\$ 18,843	\$ 17,154	\$ 19,060	\$ 17,154
<u>Expenditures</u>						
CAPITAL OUTLAY--K PARK ELEC	50-430-15	\$ 5,405	\$ -	\$ -	\$ -	\$ -
TOWN PARKS IMPROVEMENTS	50-430-16	\$ -	\$ 23,011	\$ 10,000	\$ 14,255	\$ 30,000
CAPITAL OUTLAY -BLEACHER SHADE	50-430-17	\$ -	\$ 23,039	\$ 10,000	\$ 7,426	\$ 10,000
CAPITAL OUTLAY-SPRY PAD	50-430-18	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY-K PARK PG SOD	50-430-19	\$ -	\$ -	\$ -	\$ -	\$ -
REPAIR & MAINTENANCE	50-452-60	\$ -	\$ 2,524	\$ -	\$ -	\$ -
TOWN PARKS IMPROVEMENTS	50-452-60	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY -BLEACHER SHADE	50-452-73	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Total Expenditures</u>		\$ 5,405	\$ 48,574	\$ 20,000	\$ 21,681	\$ 40,000
<u>Ending Fund Balance</u>		\$ 56,468	\$ 26,737	\$ 34,427	\$ 24,116	\$ 1,270

Town of Wiggins, Colorado
2026 Budget

Sales Tax Capital Improvement Fund

		Actual	Actual	Budget	Estimated	Proposed
		<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
<u>Beginning Fund Balance</u>		\$ 897,307	\$ 5,194	\$ 84,287	\$ (203,712)	\$ 112,733
<u>Revenues</u>						
1% TOWN SALES TAX	40-31300	\$ 290,455	\$ 308,561	\$ 321,264	\$ 305,966	\$ 321,264
INTEREST EARNED	40-36100	\$ 79	\$ 83	\$ 76	\$ 84	\$ 76
GRANT--SCHOOL DISTRICT	40-36502	\$ -	\$ -	\$ 23,000	\$ 100,000	\$ -
GRANT--DOLA EIAF 09783	40-36503	\$ -	\$ -	\$ 46,000	\$ 163,037	\$ -
TRANSFER FROM GENERAL FUND	40-39112	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Total Revenues</u>		\$ 290,534	\$ 308,644	\$ 390,340	\$ 569,087	\$ 321,340
<u>Expenditures</u>						
FINANCIAL AUDIT	40-410-13	\$ -	\$ -	\$ 1,089	\$ 1,037	\$ 1,089
CIP-NORTH STORM DETENTION	40-430-05	\$ -	\$ 200	\$ 75,000	\$ 80,000	\$ 20,000
CIP-MAIN STREET C&G 3RD TO 5TH	40-430-10	\$ 800,703	\$ 19,420	\$ -	\$ -	\$ -
CIP-TOWN HALL DIGITAL SIGN	40-430-16	\$ 33,942	\$ -	\$ 2,500	\$ -	\$ -
CIP-TH/PW EXT IMP	40-430-17	\$ 8,042	\$ -	\$ -	\$ -	\$ -
CIP-NON POT WATER MAIN	40-430-18	\$ -	\$ -	\$ 105,000	\$ 85,803	\$ 30,000
CIP-CR P CROSSING SIGNAL	40-430-19	\$ 14,505	\$ -	\$ -	\$ -	\$ -
CIP-PARK PAVILION BLDG	40-430-21	\$ -	\$ 189,416	\$ -	\$ -	\$ -
CIP-ENTRY SIGN IMPROVEMENTS	40-430-22	\$ -	\$ -	\$ 10,000	\$ -	\$ -
INSURANCE	40-430-75	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY--GAS /ELEC LINE TEET'S PARK	40-430-85	\$ -	\$ -	\$ -	\$ -	\$ 70,000
CAPITAL OUTLAY--TEET'S PAVILLION IMPVTS		\$ -	\$ -	\$ -	\$ -	\$ 20,000
CAPITAL OUTLAY--TORNADO SIREN	40-430-95	\$ -	\$ -	\$ -	\$ -	\$ 20,000
LEASE PAYMENT	40-430-96	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Total Capital Projects</u>		\$ 857,192	\$ 209,036	\$ 193,589	\$ 166,840	\$ 161,089
<u>Transfers</u>						
TRANSFER TO OTHER FUNDS	40-499-00	\$ 325,456	\$ 308,514	\$ -	\$ 85,803	\$ -
<u>Total Expenditures</u>		\$ 1,182,648	\$ 517,550	\$ 193,589	\$ 252,643	\$ 161,089
<u>Ending Fund Balance</u>		\$ 5,194	\$ (203,712)	\$ 281,039	\$ 112,733	\$ 272,984

Town of Wiggins, Colorado

2026 Budget

Street Sales Tax Fund

		Actual <u>2023</u>	Actual <u>2024</u>	Budget <u>2025</u>	Estimated Actual <u>2025</u>	Proposed <u>2026</u>
<u>Beginning Fund Balance</u>		\$ -	\$ 72,241	\$ 358,105	\$ 313,669	\$ 710,104
<u>Revenues</u>						
1% TOWN SALES TAX (2022)	45-31300	\$ 290,455	\$ 308,561	\$ 320,556	\$ 456,541	\$ 479,368
DONATIONS	45-33510	\$ 4,195	\$ -	\$ -	\$ -	\$ -
P.I.L.O. CONSTRUCTION	45-33550	\$ -	\$ 33,000	\$ -	\$ -	\$ -
INTEREST EARNED	45-36100	\$ -	\$ -	\$ 25,178	\$ 13,174	\$ 28,404
TRANSFER FROM 1% CIP SALES TAX	45-39111	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Total Revenues</u>		\$ 294,650	\$ 341,561	\$ 345,734	\$ 469,715	\$ 507,772
<u>Expenditures</u>						
FINANCIAL AUDIT	40-410-13	\$ -	\$ -	\$ 1,089	\$ 3,280	\$ 3,300
CIP-MAIN STREET C&G 3RD TO 5TH	45-430-10	\$ 88,007	\$ -	\$ -	\$ -	\$ -
CIP-CHAPMAN 3RD TO 4TH	45-430-11	\$ -	\$ -	\$ 300,000	\$ -	\$ 200,000
CIP-3RD AVE CHAPMAN TO MAIN ST	45-430-12	\$ -	\$ -	\$ 250,000	\$ -	\$ 150,000
CIP-KAREN ST/DRAINAGE	45-430-13	\$ -	\$ 21,701	\$ -	\$ -	\$ -
CIP-MAIN STREET & CR P PROJECT	45-430-XX	\$ -	\$ -	\$ -	\$ -	\$ 147,000
CAPITAL OUTLAY STREETS	45-430-14	\$ -	\$ 39,450	\$ -	\$ -	\$ -
CIP-DICKSON, 2nd to 5th	45-430-XX	\$ -	\$ -	\$ -	\$ -	\$ 30,000
CIP Engineering Services	45-430-59	\$ 6,980	\$ -	\$ 15,000	\$ -	\$ 15,000
CAPITAL OUTLAY--EQUIPMENT	45-430-XX	\$ -	\$ -	\$ -	\$ -	\$ 100,000
REPAIRS & MAINTENANCE-STREETS	45-431-22	\$ 119,397	\$ 38,982	\$ 50,000	\$ 40,000	\$ 100,000
Snow Removal	45-431-24	\$ 8,025	\$ -	\$ 15,000	\$ 30,000	\$ 40,000
<u>Total Expenditures</u>		\$ 222,409	\$ 100,133	\$ 631,089	\$ 73,280	\$ 785,300
<u>Ending Fund Balance</u>		\$ 72,241	\$ 313,669	\$ 72,750	\$ 710,104	\$ 432,577

Town of Wiggins, Colorado

2026 Budget

Water Activity Enterprise Fund

		Actual 2023	Actual 2024	Budget 2025	Estimated Actual 2025	Proposed 2026
<u>Beginning Funds Available</u>		\$ 3,569,640	\$ 3,516,654	\$ 3,331,247	\$ 3,423,518	\$ 3,594,921
<u>Revenue</u>						
FEDERAL GRANT--ARPA	20-33425	\$ -	\$ 12,859	\$ -	\$ -	\$ -
WATER SALES	20-34000	\$ 957,437	\$ 1,065,164	\$ 1,073,518	\$ 1,073,518	\$ 1,202,340
CUSTOMER DEPOSITS	20-34001	\$ -	\$ -	\$ -	\$ -	\$ -
BULK WATER SALES	20-34002	\$ 178	\$ -	\$ -	\$ 30,000	\$ 60,000
TAP FEES & ACQUISITION FEES	20-34440	\$ 43,278	\$ 55,000	\$ 840,000	\$ -	\$ 840,000
WATER METER SALES	20-34442	\$ 1,471	\$ 1,115	\$ 7,320	\$ -	\$ 7,320
MISCELLANEOUS WATER INCOME	20-34450	\$ 18,705	\$ 4,233	\$ 10,000	\$ 12,000	\$ 12,000
Other Miscellaneous Income	20-34451	\$ -	\$ -	\$ -	\$ -	\$ -
WATER DEVELOPMENT CONTRIBUTION	20-36000	\$ 375	\$ (575)	\$ -	\$ -	\$ -
RENTAL INCOME	20-36001	\$ 3,343	\$ 51,927	\$ 42,000	\$ 5,850	\$ 6,143
SALE OF ASSETS	20-36002	\$ -	\$ -	\$ -	\$ -	\$ -
Wiggins North Land Rent	20-36005	\$ -	\$ 2,500	\$ 2,500	\$ 3,600	\$ 3,600
Glassey Revenue	20-36012	\$ -	\$ 10,000	\$ 10,000	\$ 8,750	\$ 8,750
INTEREST EARNED	20-36100	\$ 1,366	\$ 1,578	\$ 1,288	\$ 1,400	\$ 1,288
TRANSFER FROM OTHER FUNDS	20-39100	\$ -	\$ 308,514	\$ -	\$ -	\$ -
<u>Total Revenue</u>		\$ 1,026,153	\$ 1,512,314	\$ 1,986,626	\$ 1,135,118	\$ 2,141,441
<u>Expenditures--Professional Services</u>						
FINANCIAL AUDIT	20-410-13	\$ 5,467	\$ -	\$ 6,531	\$ 3,280	\$ 3,608
LEGAL SERVICES--GENERAL	20-410-30	\$ 2,809	\$ 1,664	\$ 5,000	\$ 2,500	\$ 3,000
WATER RIGHTS ACQUISITION (LEGAL)	20-410-31	\$ 116,309	\$ 20,032	\$ 80,000	\$ 20,000	\$ 80,000
PROFESSIONAL SERVICES	20-410-32	\$ 131,800	\$ 74,660	\$ 100,000	\$ 131,000	\$ 115,000
POSTAGE	20-410-33	\$ 1,271	\$ 1,259	\$ 1,200	\$ 1,300	\$ 1,350
WATER DEPOSIT REFUND	20-410-34	\$ -	\$ -	\$ 1,000	\$ -	\$ -
PROFESSIONAL SERVICES ACCT	20-410-38	\$ -	\$ -	\$ 10,000	\$ -	\$ -
TRAVEL, MEETINGS & TRAINING	20-410-40	\$ 54	\$ -	\$ 4,000	\$ -	\$ 1,000
POSTAGE MACHINE LEASE	20-410-44	\$ 159	\$ 143	\$ 120	\$ -	\$ -
DESIGN/SYSTEM ENGINEERING	20-410-59	\$ 96,494	\$ 8,886	\$ 60,000	\$ -	\$ -
COPIER EXPENSE	20-410-68	\$ 163	\$ 122	\$ 200	\$ -	\$ -
<u>Total Professional Services</u>		\$ 354,527	\$ 106,766	\$ 268,051	\$ 158,080	\$ 203,958
<u>Expenditures--Water Administration</u>						
SALARIES & WAGES	20-411-15	\$ 62,725	\$ 71,884	\$ 82,459	\$ 55,166	\$ 89,240
EMPLOYEE BENEFITS	20-411-20	\$ 5,469	\$ 4,745	\$ 5,016	\$ 4,777	\$ 5,016
Compensated Absence Expense	20-411-21	\$ 623	\$ 11,903	\$ -	\$ -	\$ -
FICA & MEDICARE	20-411-22	\$ 3,888	\$ 15,401	\$ 6,308	\$ 14,495	\$ 6,827

		Actual	Actual	Budget	Estimated	Proposed
		2023	2024	2025	2025	2026
457 RETIREMENT	20-411-23	\$ 2,682	\$ 2,799	\$ 2,916	\$ 2,777	\$ 2,916
UNEMPLOYMENT INSURANCE	20-411-25	\$ 58	\$ 46	\$ 165	\$ 110	\$ 178
WORKERS' COMPENSATION	20-411-26	\$ 142	\$ -	\$ 165	\$ 110	\$ 178
LIFE INSURANCE	20-411-29	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL LEASE	20-411-61	\$ -	\$ -	\$ -	\$ -	\$ -
UTILITY BILLING SOFTWARE EXP	20-411-72	\$ 860	\$ -	\$ -	\$ -	\$ -
Total Water Administration		\$ 76,447	\$ 106,778	\$ 97,028	\$ 77,436	\$ 104,356

Expenditures--Public Works Administration

SALARIES & WAGES	20-430-11	\$ 26,877	\$ 53,909	\$ 56,221	\$ 42,287	\$ 61,825
EMPLOYEE BENEFITS	20-430-20	\$ 6,826	\$ 6,746	\$ 7,084	\$ 6,747	\$ 7,084
FICA & MEDICARE	20-430-22	\$ 1,858	\$ 8,768	\$ 4,301	\$ 8,627	\$ 4,730
457 RETIREMENT	20-430-23	\$ 806	\$ 1,527	\$ 1,528	\$ 1,455	\$ 1,528
UNEMPLOYMENT INSURANCE	20-430-25	\$ 23	\$ 38	\$ 106	\$ 85	\$ 89
WORKERS' COMPENSATION	20-430-26	\$ 415	\$ -	\$ 1,013	\$ 1,013	\$ 1,013

Total Public Works Administration		\$ 36,805	\$ 70,988	\$ 70,253	\$ 60,214	\$ 76,269
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Expenditures--Water Operations

REPAIRS-EQUIPMENT & VEHICLES	20-431-20	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT REPAIRS AND MAINT	20-431-22	\$ 64	\$ -	\$ 4,500	\$ -	\$ 4,500
FUEL	20-431-62	\$ 5,598	\$ 391	\$ 2,000	\$ 1,600	\$ 2,000
VEHICLE REPAIR	20-431-75	\$ 355	\$ 46	\$ 1,500	\$ 500	\$ 1,500
LINE MAINTENANCE	20-432-00	\$ 745	\$ 14,370	\$ 50,000	\$ 36,200	\$ 52,000
UTILITY LOCATE EXPENSE	20-432-05	\$ 484	\$ 290	\$ 400	\$ 250	\$ 400
CONTRACT OPERATOR	20-432-30	\$ 3,808	\$ 5,665	\$ 6,000	\$ 6,000	\$ 6,000
COPIER LEASE	20-432-35	\$ 137	\$ 257	\$ 600	\$ 600	\$ 600
ANALYTICAL/SAMPLING EXPENSE	20-432-37	\$ 16,011	\$ 12,485	\$ 25,000	\$ 25,000	\$ 25,000
GIS	20-432-39	\$ 1,183	\$ -	\$ -	\$ -	\$ -
TELEPHONE & INTERNET	20-432-40	\$ 1,788	\$ 2,975	\$ 2,500	\$ 4,000	\$ 4,500
UTILITIES-ELECTRIC	20-432-41	\$ 66,286	\$ 60,772	\$ 70,000	\$ 68,000	\$ 70,000
UTILITIES-GAS	20-432-45	\$ 2,503	\$ 1,163	\$ 2,000	\$ 1,800	\$ 3,000
CELL PHONE	20-432-46	\$ -	\$ -	\$ 764	\$ -	\$ 764
TRASH	20-432-48	\$ 114	\$ 578	\$ 100	\$ 100	\$ 100
UTILITIES-PROPANE	20-432-49	\$ 2,292	\$ 532	\$ 6,000	\$ 1,035	\$ 1,100
PERMIT FEES	20-432-50	\$ -	\$ 1,000	\$ 27,500	\$ 1,350	\$ 1,350
INSURANCE AND BONDS	20-432-52	\$ 6,512	\$ 8,993	\$ 8,000	\$ 7,574	\$ 8,000
BOOSTER STATION MAINTENANCE	20-432-53	\$ 2,519	\$ 1,116	\$ 4,000	\$ 4,250	\$ 4,500
WATER MAIN INSTALLATION EXP	20-432-54	\$ 1,890	\$ 328	\$ 2,000	\$ -	\$ -
METER INSTALL EXPENSE	20-432-55	\$ 30,496	\$ 6,008	\$ 7,000	\$ 3,500	\$ 14,000
MAINTENANCE (PLANT) RO	20-432-56	\$ 9,721	\$ 16,932	\$ 80,000	\$ 50,000	\$ 80,000
TREATMENT/OPERATING SUPPLIES	20-432-57	\$ 9,063	\$ 15,757	\$ 22,000	\$ 15,000	\$ 22,000
WATER WELL MAINTENANCE	20-432-59	\$ 2,052	\$ 4,210	\$ 6,000	\$ 500	\$ 6,000
OFFICE SUPPLIES	20-432-61	\$ 276	\$ 201	\$ 500	\$ 201	\$ 500
COPIER EXPENSE	20-432-68	\$ -	\$ -	\$ 500	\$ -	\$ -
IT SUPPORT	20-432-70	\$ 3,474	\$ 4,972	\$ 5,000	\$ 7,500	\$ 8,000
CAPITAL OUTLAY--BOOSTER STATION GEN	20-432-73	\$ -	\$ 400,000	\$ -	\$ -	\$ 10,000

		Actual	Actual	Budget	Estimated	
		2023	2024	2025	2025	Proposed
						2026
SYSTEM REPAIR & MAINTENANCE	20-432-75	\$ 2,650	\$ 1,032	\$ 2,000	\$ -	\$ -
Emergency Supply Vault	20-432-76	\$ -	\$ -	\$ -	\$ -	\$ 80,000
WATER LEASES	20-432-85	\$ 79,243	\$ 84,095	\$ 85,000	\$ 3,800	\$ 6,000
EQUIPMENT	20-432-87	\$ -	\$ -	\$ 15,000	\$ -	\$ -
CAPITAL OUTLAY--AUGMENTATION POND	20-432-90	\$ -	\$ 26,090	\$ -	\$ -	\$ 500,000
R.O. PLANT CAPITAL OUTLAY	20-432-91	\$ -	\$ 75,467	\$ -	\$ 75,000	\$ 75,000
OTHER MISCELLANEOUS EXPENSE	20-432-99	\$ 6,225	\$ 602	\$ 1,000	\$ 500	\$ 1,000
<u>Total Water Operations</u>		\$ 255,489	\$ 746,325	\$ 436,864	\$ 314,260	\$ 987,814
<u>Expenditures--Debt Service</u>						
LOAN PMT-CWCB	20-471-09	\$ -	\$ 216,458	\$ 400,000	\$ -	\$ -
LOAN PAYMENT-USDA	20-471-11	\$ 147,072	\$ 147,072	\$ 147,072	\$ 147,051	\$ 147,072
LEASE/PURCHASE PMT-KAMMERER	20-471-12	\$ 42,125	\$ 42,125	\$ 42,125	\$ 42,125	\$ 42,125
BOTW/BOM INTEREST PAYMENT	20-471-14	\$ 132,836	\$ 147,366	\$ 133,000	\$ 128,989	\$ 128,989
OTHER INTEREST EXPENSE	20-471-18	\$ 15,560	\$ 3,293	\$ 15,560	\$ 15,560	\$ 15,560
LOAN ISSUANCE COSTS	20-471-50	\$ 18,277	\$ 18,277	\$ 20,000	\$ 20,000	\$ 20,000
<u>Total Debt Service</u>		\$ 355,871	\$ 574,591	\$ 757,757	\$ 353,725	\$ 353,746
Total Expenditures		\$ 1,079,140	\$ 1,605,449	\$ 1,629,953	\$ 963,715	\$ 1,726,142
<u>Ending Funds Available</u>		\$ 3,516,654	\$ 3,423,518	\$ 3,687,920	\$ 3,594,921	\$ 4,010,220

Town of Wiggins, Colorado

2026 Budget

Sewer Activity Enterprise Fund

		Actual 2023	Actual 2024	Budget 2025	Estimated Actual 2025	Proposed 2026
<u>Beginning Funds Available</u>		\$ 1,778,191	\$ 2,012,174	\$ 1,951,684	\$ 2,126,159	\$ 2,630,179
<u>Revenue</u>						
SEWER SALES	30-34000	\$ 437,171	\$ 461,951	\$ 482,908	\$ 434,448	\$ 456,170
CUSTOMER DEPOSITS	30-34001	\$ -	\$ -	\$ -		\$ -
TAP FEES	30-34440	\$ 8,000	\$ 18,000	\$ 240,000	\$ 18,000	\$ 240,000
MISCELLANEOUS SEWER INCOME	30-34450	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRIBUTIONS FROM OTHERS	30-36000	\$ -	\$ 2,500	\$ -	\$ -	\$ -
INTEREST EARNED	30-36100	\$ 209	\$ 658	\$ 400	\$ 375	\$ 400
TRANSFER FROM STCI FUND	30-39140	\$ 325,456	\$ -	\$ -	\$ -	\$ -
DOLA GRANT	30-33420	\$ 147,250	\$ -	\$ -	\$ -	\$ -
Federal Grant--ARPA	30-33425	\$ 156,803	\$ 122,658	\$ -	\$ -	\$ -
SALE OF ASSETS	30-36002	\$ -	\$ 30,046	\$ -	\$ 475,000	\$ -
<u>Total Revenue</u>		\$ 1,074,888	\$ 635,813	\$ 723,308	\$ 927,823	\$ 696,570
<u>Expenditures--Professional Services</u>						
FINANCIAL AUDIT	30-410-13	\$ 5,467	\$ -	\$ 6,531	\$ 6,219	\$ 6,531
LEGAL SERVICE	30-410-30	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000
PROFESSIONAL SERVICES	30-410-32	\$ 23,968	\$ 22,283	\$ 15,000	\$ 22,500	\$ 24,000
POSTAGE	30-410-33	\$ 1,271	\$ 1,259	\$ 1,000	\$ 1,000	\$ 1,000
COPIER LEASE	30-410-35	\$ 137	\$ 257	\$ 125	\$ -	\$ -
TRAINING	30-410-40	\$ -	\$ -	\$ 2,000	\$ -	\$ 1,000
POSTAGE MACHINE LEASE	30-410-44	\$ 159	\$ 143	\$ 105	\$ -	\$ -
OFFICE SUPPLIES	30-410-67	\$ -	\$ -	\$ 100	\$ -	\$ -
COPIER EXPENSE	30-410-68	\$ 163	\$ 122	\$ 200	\$ -	\$ -
<u>Total Professional Services</u>		\$ 31,164	\$ 24,064	\$ 27,061	\$ 29,719	\$ 34,531
<u>Expenditures--Sewer Administration</u>						
ADMINISTRATION DEPT EMPLOYEES	30-411-15	\$ 60,586	\$ 70,524	\$ 82,459	\$ 64,073	\$ 89,240
EMPLOYEE BENEFITS	30-411-20	\$ 5,418	\$ 4,744	\$ 5,015	\$ 4,776	\$ 5,015
Compensated Absence Expense	30-411-21	\$ 453	\$ 11,832	\$ -	\$ -	\$ -
FICA & MEDICARE	30-411-22	\$ 3,735	\$ 14,899	\$ 6,308	\$ 4,902	\$ 6,827
457 RETIREMENT	30-411-23	\$ 2,638	\$ 2,758	\$ 2,873	\$ 2,736	\$ 2,873
UNEMPLOYMENT INSURANCE	30-411-25	\$ 55	\$ 43	\$ 45	\$ 39	\$ 45
WORKERS' COMPENSATION	30-411-26	\$ -	\$ -	\$ 165	\$ 128	\$ 178
CAPITAL LEASE	30-411-61	\$ 10,629	\$ 10,629	\$ -	\$ 10,629	\$ 10,629
IT SUPPORT	30-411-70	\$ 974	\$ 4,352	\$ 4,400	\$ 8,000	\$ 8,000
UTILITY SOFTWARE EXPENSE	30-411-72	\$ 649	\$ -	\$ 1,000	\$ -	\$ -
<u>Total Sewer Administration</u>		\$ 85,136	\$ 119,782	\$ 102,264	\$ 95,283	\$ 122,807

		Actual	Actual	Budget	Estimated	Proposed
		2023	2024	2025	2025	2026
<u>Expenditures--Public Works Administration</u>						
SALARIES & WAGES	30-430-11	\$ 23,561	\$ 49,682	\$ 47,943	\$ 39,624	\$ 61,825
EMPLOYEE BENEFITS	30-430-20	\$ 6,128	\$ 6,098	\$ 6,404	\$ 6,099	\$ 6,404
FICA & MEDICARE	30-430-22	\$ 1,633	\$ 7,855	\$ 3,668	\$ 3,031	\$ 4,730
457 RETIREMENT	30-430-23	\$ 707	\$ 1,402	\$ 1,404	\$ 1,337	\$ 1,404
UNEMPLOYMENT	30-430-25	\$ 23	\$ 34	\$ 96	\$ 79	\$ 124
WORKERS' COMPENSATION	30-430-26	\$ 557	\$ -	\$ 100	\$ 80	\$ 100
LIFE INSURANCE	30-430-29	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRACT LABOR/CERTIFIED OPERA	30-430-30	\$ -	\$ -	\$ -	\$ -	\$ -
Total Public Works Administration		\$ 32,608	\$ 65,070	\$ 59,614	\$ 50,250	\$ 74,586
<u>Expenditures--WWTP</u>						
EQUIPMENT MAINTENANCE/REPAIRS	30-431-22	\$ -	\$ -	\$ 1,500	\$ -	\$ -
UTILITIES-ELECTRIC	30-431-41	\$ -	\$ -	\$ 500	\$ -	\$ -
UTILITIES-GAS	30-431-45	\$ -	\$ -	\$ 400	\$ -	\$ -
TRASH	30-431-48	\$ -	\$ -	\$ 876	\$ -	\$ -
WWTP ENGINEERING & CONTINGENCY	30-431-51	\$ -	\$ -	\$ 6,500	\$ -	\$ -
ENGINEERING DESIGN	30-431-59	\$ -	\$ -	\$ 14,000	\$ -	\$ -
FUEL	30-431-62	\$ 1,881	\$ 6,597	\$ 800	\$ 2,000	\$ -
CAPITAL OUTLAY WWTP	30-431-74	\$ 156,803	\$ 19,440	\$ 25,000	\$ -	\$ -
VEHICLE REPAIRS	30-431-75	\$ 64	\$ 358	\$ 4,000	\$ -	\$ -
Total WWTP		\$ 158,748	\$ 26,395	\$ 53,576	\$ 2,000	\$ -
<u>Expenditures--Sewer Operations</u>						
LINE MAINTENANCE	30-432-00	\$ -	\$ 2,913	\$ 6,500	\$ 6,000	\$ 6,500
UTILITY LOCATE EXPENSE	30-432-05	\$ 360	\$ 196	\$ 500	\$ 200	\$ 500
CONTRACT OPERATOR	30-432-30	\$ 3,808	\$ 6,920	\$ 6,500	\$ 6,520	\$ 6,500
COMPUTER SOFTWARE-GIS	30-432-39	\$ 1,183	\$ -	\$ -	\$ -	\$ -
UTILITIES-ELECTRIC	30-432-41	\$ 23,336	\$ 27,963	\$ 29,000	\$ 29,000	\$ 30,450
TELEPHONE/INTERNET	30-432-42	\$ 995	\$ 2,010	\$ 1,000	\$ 2,800	\$ 3,000
UTILITIES --GAS	30-432-45	\$ 881	\$ 75	\$ 500	\$ 200	\$ 500
CELL PHONE	30-432-46	\$ 80	\$ -	\$ 300	\$ -	\$ -
TRASH	30-432-48	\$ 514	\$ 300	\$ 500	\$ 350	\$ 400
PERMIT FEES	30-432-50	\$ 1,708	\$ 1,427	\$ 3,500	\$ 2,000	\$ 2,000
ANALYTICAL/SAMPLING EXPENSE	30-432-51	\$ 7,064	\$ 4,544	\$ 8,000	\$ 3,000	\$ 5,000
INSURANCE AND BONDS	30-432-52	\$ 7,512	\$ 8,872	\$ 9,000	\$ 7,575	\$ 8,711
SEWER CLEANING/VIDEO	30-432-53	\$ 3,514	\$ 40,326	\$ 20,000	\$ -	\$ 30,000
INSTALLATION OF LINE EXPENSE	30-432-54	\$ -	\$ 135	\$ 500	\$ -	\$ -
GENERAL MAINT CENT LIFT ST	30-432-55	\$ -	\$ -	\$ 500	\$ -	\$ -
GENERAL MAINTENANCE OF PLANT	30-432-56	\$ 16,003	\$ 18,009	\$ 17,500	\$ 17,509	\$ 17,500
GENERAL MAINT JOHNSON LT ST	30-432-57	\$ 10,079	\$ 22,840	\$ 5,000	\$ 6,567	\$ 12,000
ENGINEERING DESIGN	30-432-59	\$ 1,875	\$ -	\$ 5,000	\$ -	\$ 5,000
TREATMENT OPERATIONS	30-432-60	\$ 12,953	\$ 7,174	\$ 8,500	\$ 15,000	\$ 15,000
OFFICE SUPPLIES	30-432-61	\$ -	\$ 201	\$ 200	\$ -	\$ -

		Actual	Actual	Budget	Estimated	Proposed
		<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
CAPITAL OUTLAY - LINES	30-432-75	\$ 334,194	\$ 23,351	\$ 60,000	\$ -	\$ 60,000
OTHER MISCELLANEOUS EXPENSE	30-432-99	\$ 4	\$ 99	\$ 100	\$ 100	\$ 100
CIP-SEWER LINE, 109 Central		\$ -	\$ -	\$ -	\$ -	\$ 30,000
CAPITAL OUTLAY--KNIEVEL IMPROVEMENTS		\$ -	\$ -	\$ -	\$ 45,000	\$ -
<u>Total Sewer Operations</u>		\$ 426,064	\$ 167,354	\$ 182,600	\$ 141,821	\$ 233,161
 <u>Expenditures--Debt Service</u>						
DOLA LOAN PAYMENT	30-471-10	\$ -	\$ -	\$ -	\$ -	\$ -
BOTW INTEREST PAYMENTS	30-471-11	\$ -	\$ -	\$ -	\$ -	\$ -
LOAN PAYMENT-SRF	30-471-12	\$ -	\$ -	\$ -	\$ -	\$ -
BOTW SINKING FUND PAYMENT	30-471-13	\$ -	\$ -	\$ -	\$ -	\$ -
BOTW INTEREST PAYMENT	30-471-14	\$ 77,248	\$ 85,697	\$ 105,000	\$ 75,011	\$ 75,011
OTHER INTEREST EXPENSE	30-471-18	\$ (1,229)	\$ (1,227)	\$ -	\$ -	\$ -
LOAN ISSUANCE COSTS	30-471-50	\$ -	\$ 10,629	\$ -	\$ -	\$ -
<u>Total Debt Service</u>		\$ 76,020	\$ 95,099	\$ 105,000	\$ 75,011	\$ 75,011
Total Expenditures		\$ 809,740	\$ 497,764	\$ 530,115	\$ 394,084	\$ 540,096
<u>Ending Funds Available</u>		\$ 2,012,174	\$ 2,126,159	\$ 2,117,816	\$ 2,630,179	\$ 2,752,122



STAFF SUMMARY

Board of Trustees Meeting

December 10, 2025

DATE: December 5, 2025

AGENDA ITEM NUMBER: 7-11

TOPIC: 2026 Town of Wiggins Proposed Budget

STAFF MEMBER RESPONSIBLE: Craig Miller, Town Manager

BACKGROUND:

Each year staff prepares the budget for the upcoming year and presents it to the Board of Trustees for consideration at a Public Hearing prior to formal adoption.

Staff presented and discussed drafts of the 2026 budget at several meetings prior to this meeting. The Board of Trustees provided guidance to staff as the draft budget was presented and discussed. Staff has prepared the 2026 Town of Wiggins Proposed Budget for consideration by the citizens and Board of Trustees.

The Board of Trustees will be asked to consider several resolutions required to enact the budget.

SUMMARY:

The Proposed 2026 Town Budget takes into consideration the revenues and expenses required to provide the core functions on which to operate the Town. These costs include staff-related expenses such as salaries and benefits, department operational costs, water, and wastewater utility costs. Revenues include sales tax, use tax, franchise fees, property tax, various fees for service water, and sewer tap fees, and revenues from water and wastewater utilities.

Staff is presenting a budget that is reflective of the Board of Trustees' desire to complete capital projects and enhance the maintenance of the Town's assets. The budget includes proposed salary increases and market adjustments in several departments to retain employees and reflects an increase in the costs of health benefits. A consideration was made for temporarily reducing the Property tax rate 25% from 32.212 mills to 24.159 mills. Fees paid for community growth and development will continue to increase revenues in the General Fund, the Water Activity Enterprise Fund, and the Sewer Activity Enterprise Fund.

Proposed Capital Improvement Fund projects include street paving and the installation of curb, gutter, and sidewalk is planned on Chapman Street from 3rd to 4th Avenues, 3rd Avenue from Main Street to Chapman, as well as Main Street and County Road P. Also, the completion of the

emergency interconnect with MCQWD. Additional projects may be identified as the year progresses and we will prioritize the necessity of those improvements accordingly.

FISCAL IMPACT:

There is no impact to the 2025 budget by going through this process.

APPLICABILITY TO TOWN OBJECTIVES AND GOALS TO PROVIDE SERVICES:

Adopting the Proposed Budget each year is a requirement by Colorado State statute for a local government.

OPTIONS AVAILABLE TO THE BOARD OF TRUSTEES:

The Board of Trustees could adopt the Resolutions as presented, request modifications, or not adopt the Resolutions. The Resolutions should be considered individually with separate motions to adopt.

MOTION FOR APPROVAL: I make a motion to adopt **Resolution No. 32-2025** - A Resolution Summarizing Expenditures and Revenues for Each Fund and Adopting a Budget for the Town of Wiggins, Colorado for the Calendar Year Beginning January 1, 2026 and Ending December 31, 2026.

MOTION FOR APPROVAL: I make a motion to adopt **Resolution No. 33-2025** – 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 2026 Budget Year

MOTION FOR APPROVAL: I make a motion to adopt **Resolution No. 34-2025** – A Resolution Levying General Property Taxes for the Taxable Year 2025 to Help Defray the Costs of Government for the Town of Wiggins, Colorado for the 2026 Budget Year.

MOTION FOR APPROVAL: I make a motion to adopt **Resolution No. 35-2025** - A Resolution Certifying Compliance with Article X, Section 20 of the Colorado Constitution.

MOTION FOR APPROVAL: I make a motion to adopt **Resolution No. 36-2025** - A Resolution Creating a Non-Emergency Reserve for the Town of Wiggins, Colorado.

ACTION REQUESTED: MOTION, SECOND, ROLL-CALL VOTE.

(Resolutions require affirmative votes from the majority of Trustees present)

**TOWN OF WIGGINS, COLORADO
RESOLUTION NO. 32-2025**

**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 2026 AND ENDING ON THE LAST DAY OF DECEMBER 2026**

WHEREAS, various members of the Board of Trustees of the Town of Wiggins have served as an *ad hoc* Budget Committee to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the Town Manager has submitted a proposed budget to this governing body on December 11, 2025; 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 10, 2025, 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	\$ 1,564,048
Water Enterprise Fund	\$ 1,726,142
Sewer Enterprise Fund	\$ 540,096
2015 Sales Tax Capital Improvement Fund	\$ 161,089
2022 Dedicated Streets CIP Fund	\$ 785,300
Conservation Trust Fund	\$ 40,000
Total Expenditures	\$ 4,816,675

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

General Fund	\$ 1,740,975
Water Enterprise Fund	\$ 2,141,441
Sewer Enterprise Fund	\$ 696,570
2015 Sales Tax Capital Improvement Fund	\$ 321,340
2022 Dedicated Streets CIP Fund	\$ 507,772
Conservation Trust Fund	\$ 17,154
Total Revenues	\$ 5,425,252

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 2026 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 10th DAY OF DECEMBER, 2025.

TOWN OF WIGGINS, COLORADO

Christopher Franzen, Mayor

ATTEST:

Nichole Seiber, Town Clerk

EXHIBIT A
PROPOSED 2026 BUDGET

TOWN OF WIGGINS, COLORADO
RESOLUTION NO. 33-2025

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 2026 BUDGET YEAR

WHEREAS, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law on December 10, 2025; 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, 2026:

Total General Fund	\$ 1,564,048
Total Water Enterprise Fund	\$ 1,726,142
Total Sewer Enterprise Fund	\$ 540,096
Total 2015 Sales Tax Capital Improvement Fund	\$ 161,089
Total 2022 Dedicated Streets CIP Fund	\$ 785,300
Total Conservation Trust Fund	\$ 40,000
Total Revenues	\$ 4,816,675

INTRODUCED, ADOPTED, AND RESOLVED THIS 10th DAY OF DECEMBER, 2025.

TOWN OF WIGGINS, COLORADO

Christopher Franzen, Mayor

ATTEST:

Nichole Seiber, Town Clerk

**TOWN OF WIGGINS, COLORADO
RESOLUTION NO. 34-2025**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE TAXABLE YEAR 2025 TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE TOWN OF WIGGINS, COLORADO FOR THE 2026 BUDGET YEAR

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is \$532,500; and

WHEREAS, the 2025 taxable year valuation for assessment for the Town of Wiggins as certified by the County Assessor is \$23,584,570.00.

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

Section 1. That for the purpose of meeting all operating expenses of the Town of Wiggins during the 2026 budget year, there is hereby levied a tax of 24.159 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 2025.

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 10th DAY OF DECEMBER 2025.

TOWN OF WIGGINS, COLORADO

Christopher Franzen, Mayor

ATTEST:

Nichole Seiber, Town Clerk

**TOWN OF WIGGINS, COLORADO
RESOLUTION NO. 35-2025**

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 10, 2025 and the Certification of the Mill Levy will be submitted to the Morgan County Commissioners on or before December 15, 2025; and

WHEREAS, the Board of Trustees of the Town has certified the mill levy at 24.159 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 24.159 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 2026 budget and budget appropriations, and certifying its mill levy.

INTRODUCED, ADOPTED AND RESOLVED THIS 10th DAY OF DECEMBER, 2025.

TOWN OF WIGGINS, COLORADO

Christopher Franzen, Mayor

ATTEST:

Nichole Seiber, Town Clerk



STAFF SUMMARY

Board of Trustees Meeting December 5, 2025

DATE: December 5, 2025

AGENDA ITEM NUMBER: 12

TOPIC: Repealing Section 130.01 of the Wiggins Municipal Code– Consideration of Ordinance 11-2025

STAFF MEMBER RESPONSIBLE: Nichole Seiber, Town Clerk/Treasurer

BACKGROUND:

The Town previously adopted Section 130.01 of the Wiggins Municipal Code making it unlawful for railroad companies to impede traffic at railroad crossings.

SUMMARY:

Several courts have struck down ordinances like the finding that they are preempted by federal laws applicable to railroads.

FISCAL IMPACT:

Approving the Resolution will not have a negative impact on the Town's budget.

APPLICABILITY TO TOWN OBJECTIVES AND GOALS TO PROVIDE SERVICES:

The Wiggins Colorado Police Department serves the citizens of the Town of Wiggins and in order to do that successfully they need to have the latest and most update information available to them.

OPTIONS AVAILABLE TO THE BOARD OF TRUSTEES:

- The Board of Trustees may approve the resolution staff has provided for their consideration.
- The Board of Trustees may disapprove the resolution and direct the Town Attorney to prepare a resolution of disapproval for consideration at the Board's next meeting.

MOTION FOR APPROVAL:

I make the motion to adopt Ordinance 11-2025 An Ordinance Repealing Section 130.01 of the Wiggins Municipal Code Regarding Railroads Impeding Traffic.

ACTION REQUIRED:

Motion, Second, Roll-Call, Vote.

(Resolutions require affirmative votes from the majority of Trustees present.)

**TOWN OF WIGGINS, COLORADO
RESOLUTION NO. 36-2025**

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

WHEREAS, the Town of Wiggins Board of Trustees has adopted the 2026 Town Budget;
and

WHEREAS, the Town of Wiggins has accumulated fund balances from years prior to and including 2025.

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 2026 fiscal year spending, within the meaning of Article X, Section 20(2)(e) of the Colorado Constitution.

INTRODUCED, ADOPTED AND RESOLVED THIS 10th DAY OF DECEMBER, 2025.

TOWN OF WIGGINS, COLORADO

Christopher Franzen, Mayor

ATTEST:

Nichole Seiber, Town Clerk

**WIGGINS, COLORADO
ORDINANCE NO. 11-2025**

AN ORDINANCE REPEALING SECTION 130.01 OF THE WIGGINS MUNICIPAL CODE REGARDING RAILROADS IMPEDING TRAFFIC

WHEREAS, the Town previously adopted Section 130.01 of the Wiggins Municipal Code making it unlawful for railroad companies to impede traffic at railroad crossings; and

WHEREAS, the Board of Trustees has determined that is necessary and appropriate to repeal Section 130.01.

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

Section 1. Section 130.01 (Railroads Impeding Traffic) of the Wiggins Municipal Code is hereby repealed in its entirety.

Section 2. If any portion of this ordinance is held to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this ordinance. The Board of Trustees hereby declares that it would have passed this ordinance and each part hereof irrespective of the fact that any one part be declared invalid.

Section 3. The repeal or modification of any provision of the Municipal Code of the Town of Wiggins by this ordinance shall not release, extinguish, alter, modify, or change in whole or in part any penalty, forfeiture, or liability, either civil or criminal, which shall have been incurred under such provision, and each provision shall be treated and held as still remaining in force for the purpose of sustaining any and all proper actions, suits, proceedings, and prosecutions for the enforcement of the penalty, forfeiture, or liability, as well as for the purpose of sustaining any judgment, decree, or order which can or may be rendered, entered, or made in such actions, suits, proceedings, or prosecutions.

Section 4. All other ordinances or portions thereof inconsistent or conflicting with this ordinance or any portion hereof are hereby repealed to the extent of such inconsistency or conflict.

INTRODUCED, READ, ADOPTED, AND ORDERED PUBLISHED BY TITLE ONLY this 10th day of DECEMBER, 2025.

TOWN OF WIGGINS, COLORADO

Chris Franzen, Mayor

ATTEST:

Nichole Seiber, Town Clerk



STAFF SUMMARY

Board of Trustees Meeting December 5, 2025

DATE: December 5, 2025

AGENDA ITEM NUMBER: 13

TOPIC: Approving an Agreement for Municipal Court Judge Services– Consideration of Resolution 37-2025

STAFF MEMBER RESPONSIBLE: Nichole Seiber, Town Clerk/Treasurer

BACKGROUND:

The Town is required under state law to maintain a municipal court of record/non-record (as applicable) to adjudicate violations of municipal ordinances, including traffic offenses, and other local code violations. The court serves as an essential component of the Town's public safety and compliance framework.

The current judicial position is vacant necessitating action by the Board to appoint and contract with a qualified Municipal Court Judge.

SUMMARY:

The Town had an opening for a Municipal Court Judge this fall. Multiple interviews were held, and the Board offered the position to Krea Sledge.

FISCAL IMPACT:

The Town has budgeted for Municipal Court Judge services.

APPLICABILITY TO TOWN OBJECTIVES AND GOALS TO PROVIDE SERVICES:

Hiring a Municipal Court Judge ensures the Town meets statutory requirements to operate an impartial and functioning court system. A contracted, qualified judicial officer ensures due process, proper case management, and legally sound adjudication. The Municipal Court plays a direct role in enforcing ordinances that maintain community safety, including traffic control, nuisance abatement, animal control, and other public safety regulations. A consistent judicial presence supports accountability and timely resolution of violations. Contracting a Municipal Court Judge provides predictable court scheduling, fair case processing, and administrative stability for residents. Ensures efficient coordination with law enforcement, court clerks,

prosecutors, and administrative staff. Supports customer service goals by providing clear, consistent, and accessible judicial services. A contracted judge structure provides the Town with cost control, defined service expectations, and flexibility to align judicial services with case volume. Appointing a well-qualified Municipal Court Judge fosters confidence in the fairness, independence, and professionalism of the Town's judicial process. Reinforces transparency and accountability in municipal governance.

OPTIONS AVAILABLE TO THE BOARD OF TRUSTEES:

- The Board of Trustees may approve the resolution staff has provided for their consideration.
- The Board of Trustees may disapprove the resolution and direct the Town Attorney to prepare a resolution of disapproval for consideration at the Board's next meeting.

MOTION FOR APPROVAL:

I make the motion to adopt Resolution 37-2025 A Resolution Approving an Agreement for Municipal Court Judge Services.

ACTION REQUIRED:

Motion, Second, Roll-Call, Vote.

(Resolutions require affirmative votes from the majority of Trustees present.)

AGREEMENT FOR MUNICIPAL COURT JUDGE SERVICES

THIS AGREEMENT FOR MUNICIPAL COURT JUDGE SERVICES (this “**Agreement**”) is made and entered into as of the 10th day of December, 2025, by and between the TOWN OF WIGGINS, a Colorado municipal corporation (the “**Town**”), and SLEDGE LAW, LLC, a Colorado limited liability company.

WITNESSETH:

WHEREAS, pursuant to Wiggins Municipal Code (“WMC”) § 32-01, the Town has established the Wiggins Municipal Court; and

WHEREAS, pursuant to WMC § 32-02, the Town’s Board of Trustees is vested with the authority to appoint a presiding municipal court judge; and

WHEREAS, Krea Sledge of Sledge Law, LLC is an attorney admitted to and currently licensed to practice law in the State of Colorado, and is therefore qualified to serve as the Town’s municipal court judge pursuant to WMC § 32-02; and

WHEREAS, the Board of Trustees desires to appoint Sledge Law, LLC to serve as the Presiding Municipal Court Judge of the Wiggins Municipal Court.

NOW THEREFORE, in consideration of the mutual covenants hereinafter contained, the parties hereby agree as follows:

1. Appointment. The Board of Trustees for the Town of Wiggins hereby appoints Sledge Law, LLC as Presiding Municipal Court Judge for the Wiggins Municipal Court (hereafter “**Judge**”), for the term specified in Section 2, below. It is understood that the work of the Judge shall be performed by Krea Sledge.

2. Term. Pursuant to WMC § 32-02, the Judge is hereby appointed for an initial term ending on December 30, 2026. This Agreement shall continue in full force and effect until the earlier of (i) the Judge is not reappointed by the Board of Trustees for a subsequent term following the Town’s regular municipal election, or (ii) until terminated pursuant to Section 5.

3. Duties.

A. The Judge shall perform all duties customarily associated with the position of a municipal court judge, including but not limited to, the following:

(i) The Judge shall preside over regular and special sessions of the Municipal Court. The Municipal Court typically conducts one regular session every other month, depending on the length and nature of the docket.

(ii) The Judge shall perform all such duties and exercise all such powers as are required of and vested in a municipal court judge by the Wiggins Municipal Code, and other applicable laws, regulations, municipal court rules, and codes of conduct that are applicable to the position.

(iii) The Judge may be contacted outside of regular and special sessions, including during nighttime hours, for the issuance of emergency warrants or hearings and to give general direction to Municipal Court personnel when necessary.

(iv) The Judge, like other Municipal Court personnel, shall be subject to the direction of the Town Manager or the Town Manager's designee; provided, however, that such direction shall not deprive the Municipal Court of its judicial independence and discretion in matters pending before the Municipal Court.

B. The Judge shall refrain from any activities that might constitute a conflict of interest, including but not limited to representing parties adverse to the Town, representing officials or employees of the Town, representing applicants for permits, licenses or other approvals from the Town, and representing any parties having financial or legal dealings with the Town.

4. Compliance with Law. The Judge shall at all times be licensed to practice law in the State of Colorado, and the Judge shall verify in writing her current license status for the Town in December of each year of this Agreement.

5. Removal or Resignation; Termination. During the term, the Judge may be removed from office only for cause pursuant to C.R.S. § 13-10-105(2). The Judge may also voluntarily resign by providing at least sixty (60) days' advance written notice to the Town Board of Trustees, unless a shorter notice period is agreed to by the Board of Trustees. In the event of any such removal or resignation, or any other termination of this Agreement prior to the expiration of the term, the Judge shall be paid solely for services rendered through the effective date of such removal, resignation or termination.

6. Compensation. The Judge shall receive \$300 per month as full compensation for such presiding municipal judge's services.

7. Independent Contractor Status. The Judge shall be an independent contractor and not an employee of the Town and shall make no representation that the Judge is a Town employee for any purpose. Further:

a. ***No Payment of Employment Taxes or Other Withholdings.*** The Town shall not withhold or pay or be obligated to withhold or pay any payroll or employment taxes (including, but not limited to, FICA, FUTA, federal personal income tax, state personal income tax, state disability insurance tax, state unemployment insurance tax, and state worker's compensation insurance tax) or other amounts with respect to any services performed by or fees paid or expenses reimbursed to the Judge.

b. No Payment of Workers' Compensation/Unemployment Compensation. The Town shall not provide or be obligated to provide to Judge any workers' compensation or unemployment compensation insurance coverage.

c. Notwithstanding the independent contractor nature of the agreement between the parties, it is agreed that pursuant to the Colorado Governmental Immunity Act, C.R.S. §§ 24-10-101 et. seq. and or any other provision of law, the Judge is an appointed official of the Town entitled to any and all benefits of law pertaining to judicial and sovereign immunity and to coverage by the Town's insurance applicable to persons holding such a position for claims brought against them in their official capacity or arising out of their performance of official duties as described herein, in accordance with the terms, conditions, limits, and exclusions of such insurance as in effect from time to time.

8. Payments Subject to Appropriation. Nothing in this Agreement is intended or shall be deemed or construed as creating any multiple-fiscal year direct or indirect debt or financial obligation on the part of the Town within the meaning of Colorado Constitution Article X, Section 20 or any other constitutional or statutory provision. All financial obligations of the Town under this Agreement are subject to annual budgeting and appropriation by the Town Board of Trustees, in its sole discretion. Notwithstanding anything in this Agreement to the contrary, in the event of non-appropriation, this Agreement shall terminate effective December 31 of the then-current fiscal year. The Town hereby states that it has appropriated in the 2025 budget sufficient funds for the payment of all amounts due, or which may be due hereunder in the 2025 fiscal year.

9. Miscellaneous Provisions. The parties agree that this Agreement is a personal services contract. No party shall assign this Agreement or delegate duties under this Agreement or any portion thereof. This Agreement may only be amended by written instrument signed by the Judge and Mayor of the Town, after approval of such amendment by the Board of Trustees. This Agreement represents the entire Agreement between the parties and there are no oral or collateral agreements or understandings. If one or more provisions of this Agreement should be invalid, illegal or unenforceable in any respect, the remaining provisions contained in this Agreement shall not in any way be affected. This Agreement may be signed in counterparts. Faxed, electronic, and scanned signatures shall be accepted as originals.

10. Prior Agreements. This Agreement shall supersede any and all prior agreements with regard to the covered subject matter.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the dates shown.

TOWN OF WIGGINS, COLORADO

By: _____
Chris Franzen, Mayor

ATTEST:

Nichole Seiber, Town Clerk

SLEDGE LAW, LLC



Krea Sledge, Managing Member
November 18, 2025

**WIGGINS, COLORADO
RESOLUTION NO. 37-2025**

**A RESOLUTION APPROVING AN AGREEMENT FOR
MUNICIPAL COURT JUDGE SERVICES**

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

Section 1. The Agreement for Municipal Court Judge Services between the Town and Krea Sledge is hereby approved in essentially the same form as accompanies this resolution.

Section 2. The Mayor is authorized to execute the Agreement and is further authorized to negotiate and approve on behalf of the Town such revisions to the Agreement as the Mayor determines are necessary or desirable for the protection of the Town, so long as the essential terms and conditions of the Agreement are not altered.

INTRODUCED, READ, and ADOPTED this 10th day of December, 2025.

TOWN OF WIGGINS, COLORADO

Chris Franzen, Mayor

ATTEST:

Nichole Seiber, Town Clerk