



**TOWN OF WIGGINS  
BOARD MEETING  
AGENDA**

**JULY 24, 2024 AT 7:00 P.M.**

**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/89138082108> 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 Board Meeting held on June 26, 2024
2. Approval of Minutes from the Special Board Meeting held on July 2, 2024
3. Approval of Minutes from the Special Board Meeting held on July 10, 2024
4. Approval of Minutes from the Special Board Meeting held on July 16, 2024

**III. REPORTS**

1. Town Report
2. Board of Trustees
3. Approval of Bills July 2024
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. UPDATE ON TOWN PROJECTS**

1. Miller and Associates

**VI. PUBLIC HEARING ON BUDGET AMENDMENT**

1. **Resolution No. 27-2024** – A Resolution Amending the 2023 Budget by Increasing the Appropriations and Estimated Beginning Fund Balance for the 1% Sales Tax Capital Improvement Projects Fund, by Increasing the Appropriations for the Water Fund, and by Increasing the Appropriations and Estimated Transfers From Other Funds for the Sewer Fund

**VII. CONSIDERATION OF RESOLUTION NO. 28-2024** – A Resolution Authorizing Changes to the Authorized Signers for the Town’s Accounts with BMO

**VIII. EXECUTIVE SESSION**

1. For the purpose of determining positions relative to matters that may be subject to negotiations, developing strategy for negotiations, and/or instructing negotiators, under C.R.S. § 24-6-402(4)(e), specifically concerning potential appointment of a Town Manager and negotiation of a proposed Town Manager employment agreement

**IX. REPORT FROM EXECUTIVE SESSION**

1. Town Manager appointment and employment agreement – for discussion, direction or action

**X. ADJOURNMENT**

1. Closing Remarks by Mayor and Adjournment of Meeting



## **MINUTES OF MEETING**

### **TOWN OF WIGGINS BOARD OF TRUSTEES MEETING**

June 26, 2024 at 6:00 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, June 26, 2024. Mayor Chris Franzen called the meeting to order at 5:58 p.m. The following Trustees answered roll call: Mayor Chris Franzen and Trustees: Mandy Camilleri, Bryan Flax, Bruce Miller, Steve Perrott and Mayor Pro-Tem David Herbstman. Staff present were Nichole Seiber, Town Clerk/Treasurer; Hope Beck, Planning and Zoning Administrator; and Beau Warden, Public Works Supervisor. Also present was Melinda Culley, Town of Wiggins Attorney.

#### **APPROVAL OF THE AGENDA**

Motion was made by Mayor Pro-Tem Herbstman to approve the agenda. Seconded by Trustee Perrott. Roll Call: The agenda was unanimously approved.

#### **CONSENT AGENDA**

Motion was made by Trustee Miller to approve the Consent Agenda. Seconded by Trustee Camilleri. Roll Call: The Consent Agenda was unanimously approved.

#### **STAFF REPORT**

- The Town Clerk introduced the new Parks Maintenance Worker, Rob Carter.
- The Public Works Supervisor and Planning and Zoning Administrator gave updates on the Independence Day activities.
- The Public Works Supervisor discussed a future program to address the Town's feral cat problem.
- The Public Works Supervisor stated Craig Derenzo, a part-time Public Works Worker, will no longer be working as of June 30, 2024.
- The Public Works Supervisor stated the Johnson Street grinder is out for delivery.
- The Public Works Supervisor responded to Trustee Flax's question concerning spraying mosquitos.
- The Planning and Zoning Administrator updated the Board on the Parks and Recreation Coordinator's training along with other activities they have been working on.
- The Planning and Zoning Administrator discussed the Comprehensive Plan going into the third and final survey.
- The Planning and Zoning Administrator gave an update on the ADA compliance corrections that are being made to the Town's website.

#### **FINANCIALS – JUNE 2024 BILLS**



Trustee Bruce Miller asked about Darren Neb digging the manhole and if the Town was current on bills for Jones. The Public Works Supervisor stated the Town has received some bills and will be caught up on paying them.

The Board discussed the jet cleaning that happened in Kiowa Park and around town. There was also discussion on Miller and Associates projects.

Motion was made by Trustee Flax to approve June 2024 Bills. Seconded by Trustee Miller. Roll Call: Motion was unanimously approved.

### **FINANCIALS - ACTUAL TO BUDGET**

Trustee Bruce Miller asked about the sales tax income for the Town. The Mayor clarified the Town receives payment quarterly.

The Board discussed incorrect allocations within the budget.

Motion was made by Mayor Pro-Tem Herbstman to approve Financials Actual to Budget. Seconded by Trustee Flax. Roll Call: Motion was unanimously approved.

### **PUBLIC COMMENTS**

The Public Comments portion of the meeting was opened at 6:27 p.m.

Erin Epple appeared in person. Mrs. Epple discussed the recent flash flood the Town experienced and her basement flooding as a result of that incident. Mrs. Epple asked the Town for compensation for the destruction of her basement. Trustee Miller asked the Public Works Supervisor about the manhole cover that was not properly secured prior to the flooding incident. The Public Works Supervisor stated the Town had not received calls about the manhole cover prior to the flooding. He also discussed actions the Town has taken to fix that manhole cover.

Pat and Jim Musgrave appeared in person. The Musgraves also discussed their basement flooding.

The Public Comments portion of the meeting was closed at 6:36 p.m.

**CONSIDERATION OF RESOLUTION 23-2024** – A Resolution Authorizing Changes to the Authorized Signers for the Town's Accounts.

The Town Clerk stated that due to the Town Manager's resignation, the Town needs to have a signed Resolution removing him from all accounts.

Motion was made by Trustee Camilleri to approve Resolution 23-2024. Seconded by Mayor Pro-Tem Herbstman. Roll Call: Motion was unanimously approved.



**CONSIDERATION OF RESOLUTION 24-2024** – A Resolution Establishing a Truck Route in the Town of Wiggins.

There was discussion about the current truck route needing to be updated to only allow local delivery trucks to have access on Central Avenue.

Motion was made by Trustee Perrott to approve Resolution-2024. Seconded by Trustee Camilleri. Roll Call: Motion unanimously approved.

**CONSIDERATION OF RESOLUTION 25-2024** – A Resolution Authorizing Surveying, Excavating, Grading and Concrete Work at 3<sup>rd</sup> Avenue and Karen Street and Authorizing the Mayor to Execute Contracts for Such Work.

There was discussion on curbs, sidewalks and drainage that need installed. The Town wants to get formal bids to move forward with the project.

Motion was made by Trustee Perrott to approve Resolution 254-2024. Seconded by Trustee Miller. Roll Call: Motion was unanimously approved.

**CONSIDERATION OF RESOLUTION 26-2024** – A Resolution Approving Purchase Order for RO Plant Membrane Monitoring.

Motion was made by Trustee Camilleri to approve Resolution 26-2024. Seconded by Mayor Pro-Tem Herbstman. Roll Call: Motion was unanimously approved.

### **EXECUTIVE SESSION**

An Executive Session of a personnel matter under C.R.S. Section 24-6-402(4)(f) and not involving; an employee who has requested the matter be discussed in open session; any member of this board or the appointment of any person to this board; or general personnel policies, specifically regarding initial interviews of Town Manager candidates, none of whom are finalists.

Motion was made by Mayor Pro-Tem Herbstman to move into the Executive Session for the purpose stated above. Seconded by Trustee Flax. Roll Call: The motion to go into Executive Session was unanimously approved. The Board of Trustees entered the Executive Session at 8:05 p.m.

The Board adjourned from the Executive Session at 6:50 p.m.

### **ADJOURNMENT**

The Mayor invited closing remarks.

Mayor Franzen adjourned the meeting at 8:20.



**Respectfully submitted by:**

  
\_\_\_\_\_  
The Town Clerk/Treasurer, Nichole Seiber



## **MINUTES OF MEETING**

### **TOWN OF WIGGINS BOARD OF TRUSTEES SPECIAL MEETING**

July 3, 2024 at 6:00 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, July 3, 2024. Mayor Chris Franzen called the meeting to order at 6:05 p.m. The following Trustees answered roll call: Mayor Chris Franzen and Trustees: Jerry Schwindt, Bruce Miller, Steve Perrott and Mayor Pro-Tem David Herbstman. Staff present were Nichole Seiber, Town Clerk/Treasurer and Beau Warden, Public Works Supervisor. Also present were Doug Erickson, Police Office and Melinda Culley, Town of Wiggins Attorney.

#### **APPROVAL OF THE AGENDA**

Motion was made by Trustee Miller to approve the agenda. Seconded by Trustee Perrott. Roll Call: The agenda was unanimously approved.

#### **LIQUOR LICENSE AUTHORITY**

The Town Clerk addressed the Application for a Special Events Permit – American Legion Post 76 and the Festival Permit Application – Pope Farms, LLC.

Motion was made by Mayor Pro-Tem Herbstman to approve the Application for a Special Events Permit. Seconded by Trustee Perrott. Roll Call: The Consent Agenda was unanimously approved.

Motion was made by Mayor Pro-Tem Herbstman to approve the Application for a Special Events Permit. Seconded by Trustee Perrott. Roll Call: The Consent Agenda was unanimously approved.

#### **TOWN MANAGER POSITION**

The Mayor announced Craig Miller and Michael Resare as the final candidates.

Second round interview questions were discussed.

Motion was made by Trustee Miller to approve the Consent Agenda. Seconded by Trustee Camilleri. Roll Call: The Consent Agenda was unanimously approved.

#### **EXECUTIVE SESSION**

An Executive Session of a personnel matter under C.R.S. Section 24-6-402(4)(f) and not involving; an employee who has requested the matter be discussed in open session; any member of this board or the appointment of any person to this board; or general personnel policies, specifically regarding remote work request.



Motion was made by Mayor Pro-Tem Herbstman to move into the Executive Session for the purpose stated above. Seconded by Trustee Perrott. Roll Call: The motion to go into Executive Session was unanimously approved. The Board of Trustees entered the Executive Session at 8:05 p.m.

The Board adjourned from the Executive Session at 7:56 p.m.

**ADJOURNMENT**

The Mayor invited closing remarks.

Mayor Franzen adjourned the meeting at 7:57 p.m.

**Respectfully submitted by:**

A handwritten signature in blue ink that reads "Nichole A. Seiber". The signature is written over a horizontal line.

The Town Clerk/Treasurer, Nichole Seiber





## MINUTES OF MEETING

### TOWN OF WIGGINS BOARD OF TRUSTEES SPECIAL MEETING

July 10, 2024 after Work Session

#### **CALL TO ORDER & ROLL CALL**

A meeting of the Town Board of Trustees for the Town of Wiggins, Colorado was held on Wednesday, July 10, 2024. Mayor Chris Franzen called the meeting to order at 7:34 p.m. The following Trustees answered roll call: Mayor Chris Franzen and Trustees: Jerry Schwindt, Bryan Flax, Bruce Miller, Steve Perrott and Mayor Pro-Tem David Herbstman. Staff present were Nichole Seiber, Town Clerk/Treasurer and Beau Warden, Public Works Supervisor.

#### **APPROVAL OF THE AGENDA**

Motion was made by Mayor Pro-Tem Herbstman to approve the agenda. Seconded by Trustee Miller. Roll Call: The agenda was unanimously approved.

#### **EXECUTIVE SESSION**

An Executive Session for of a personnel matter under C.R.S. Section 24-6-402(4)(f) and not involving; an employee who has requested the matter be discussed in open session; any member of this board or the appointment of any person to this board; or general personnel policies, specifically regarding PTO matter, salary adjustment, and remote work request.

Motion was made by Mayor Pro-Tem Herbstman to move into the Executive Session for the purpose stated above. Seconded by Trustee Flax. Roll Call: The motion to go into Executive Session was unanimously approved. The Board of Trustees entered the Executive Session at 7:36 p.m.

The Board adjourned from the Executive Session at 8:24 p.m.

#### **ADJOURNMENT**

The Mayor invited closing remarks.

Mayor Franzen adjourned the meeting at 8:26 p.m.

**Respectfully submitted by:**

  
\_\_\_\_\_  
The Town Clerk/Treasurer, Nichole Seiber



## **MINUTES OF MEETING**

### **TOWN OF WIGGINS BOARD OF TRUSTEES SPECIAL MEETING**

July 16, 2024 6:00 p.m.

#### **CALL TO ORDER & ROLL CALL**

A meeting of the Town Board of Trustees for the Town of Wiggins, Colorado was held on Tuesday, July 16, 2024. Mayor Chris Franzen called the meeting to order at 6:01 p.m. The following Trustees answered roll call: Mayor Chris Franzen and Trustees: Bryan Flax, Bruce Miller, Steve Perrott and Mayor Pro-Tem David Herbstman. Staff present were Nichole Seiber, Town Clerk/Treasurer and Beau Warden, Public Works Supervisor.

#### **WATER AGREEMENT BETWEEN WIGGINS, WGC TRADING, AND BULLSEYE HOLDINGS**

The Mayor discussed changes to be made to the previously approved agreement.

Motion was made by Mayor Pro-Tem Herbstman to Amend the 2024 Water Agreement Between Wiggins, WGC Trading, and Bullseye Holdings. Seconded by Trustee Miller. Roll Call: The motion was unanimously approved.

#### **EXECUTIVE SESSION**

An Executive Session for the purpose of determining positions relative to matters that may be subject to negotiations, developing strategy for negotiations, and/or instructing negotiations, under C.R.S. Section 24-6-402(4)(e) specifically concerning potential appointment of a Town Manager and negotiation of a proposed Town Manager employment agreement.

Motion was made by Mayor Pro-Tem Herbstman to move into the Executive Session for the purpose stated above. Seconded by Trustee Trustee. Roll Call: The motion to go into Executive Session was unanimously approved. The Board of Trustees entered the Executive Session at 7:39 p.m.

The Board adjourned from the Executive Session at 9:20 p.m.

#### **ADJOURNMENT**

The Mayor invited closing remarks.

Mayor Franzen adjourned the meeting at 9:21 p.m.



**Respectfully submitted by:**

Nichole A. Seiber  
The Town Clerk/Treasurer, Nichole Seiber



## TOWN STAFF'S REPORT

Board of Trustees Meeting  
July 24, 2024

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- 4th of July
  - Updating Parks
  - Parking
- Summer Sports
  - Youth Baseball
  - Adult Softball
- Adult Sports
  - Fall Softball
  - Adult Volleyball
  - Adult Basketball
- Community Events
  - Dance Class/Town Dances
    - Daddy/Daughter
    - Gala
  - Sip & Paint Partnering w/ school and bar
- Sponsorship Packages
- Public Works Employees
- Teets and High Plains
- RO Plant
- Sewer Plant
- Lift Station
- Booster Station
- 3<sup>rd</sup> & Karen St Project
- Roof Updates
- Kammerer & Knievel Aug Ponds

Vendor Name	Description	Amount Paid
ADP SCREENING AND SELECTION SERVICES	Background Check	\$73.63
BLAKE ELECTRIC LLC	Replace Timer	\$450.00
BLOEDORN LUMBER	Teets Park	\$1,167.12
BMO HARRIS	Instrollment Loan July Payment	\$57,977.93
BMO HARRIS N.A. - PAYMENT (3116)	Credit Card Payments	\$6,605.22
CARRAZCO, ADRIANA	Interpreter Fees	\$75.00
CENTRAL AUTO PARTS	Parks	\$414.83
DAHL OF FT MORGAN	Teets Park/Pipe/Theater Sprinkler	\$1,494.12
DBC IRRIGATION SUPPLY	Teets Park	\$1,155.05
EMIL, KIMBERLY A	JUDGE SALARY	\$1,562.50
FRANZEN, CHRIS	4th of July Reimbursement/Islands/Sod	\$331.38
Gas Tech	Valve	\$290.00
GERTGE TECHNOLOGY, LLC	Phone	\$130.95
Great Copier Service	Copier Lease	\$27.00
HAYES POZNANOVIC KORVER, LLC	Attorney's fees	\$896.00
HE LLC	Bleacher Poles/Roadbase	\$1,512.50
JONES IRRIGATION SERVICE	Survey/Nov. & Dec. Services/Sewer Plant	\$7,733.65
KAMMERER, WILLIAM M.	Water Shares Lease/Purch Paymt	\$3,510.42
KELLY, PC	Legal Fees	\$5,175.00
KING LEE TECHNOLOGIES	55 Gal Drum	\$2,988.67
LOST CREEK GUIDE, LLC	4th of July ad	\$600.00
LRE Water	Services from 04/26/24 - 05/25/24	\$4,161.75
MILLER & ASSOCIATES	Wiggins Improvements	\$3,633.75
MILLER, CRAIG	Reimbursement	\$82.83
MILLER'S LANDSCAPING	90 Ton of Rock	\$6,545.52
PEREZ, IRMA	Reimbursement for Office Supplies	\$57.93
PROCELL, WOODIE	4th of July Fireworks	\$2,800.00
PROFESSIONAL MANAGEMENT SOLUTIONS	Contract Accountant	\$4,128.75
REVELATION STEEL, LLC	New Steel Teets Park	\$5,672.33
RH WATER & WASTEWATER, INC.	Monthly Service Rate	\$3,994.59
RICK STALEY'S PLUMBING & HEAT	Metal - Trail School Sign	\$250.00
RIVAL SERVICES, LLC	Portable Toilet Service	\$300.00
SMASH ATHLETICS	Baseball Gear	\$2,117.52
SWANK MOTION PICTURES INC	Summer Movie Screening	\$490.00
TEST GAUGE INC	Calibration	\$190.00
UNCC	Water/Sewer RTL Transmissions	\$39.99
WALKER REPAIR SERVICES	Police	\$399.24
WIGGINS FARM AND AUTO SUPPLY	PW Vehicle Maintenance	\$138.99

Approved by: *Nicholas A. Seiber*

Date 07/22/24

Total: \$129,174.16

TOWN OF WIGGINS  
 COMBINED CASH INVESTMENT  
 JULY 31, 2024

COMBINED CASH ACCOUNTS

01-10210	HIGH PLAINS-MAIN CHECKING	476,205.96
01-10220	HIGH PLAINS-SWEEP ACCOUNT	4,163,274.47
01-10700	RETURNED CHECK CLEARING ACCT	16,781.83
01-10750	UTILITY CASH CLEARING ACCOUNT	( 130,604.19)
	TOTAL COMBINED CASH	4,525,658.07
01-20200	ACCOUNTS PAYABLE	( 11.06)
01-10100	CASH ALLOCATED TO OTHER FUNDS	( 4,471,159.40)
	TOTAL UNALLOCATED CASH	54,487.61

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	2,020,098.50
20	ALLOCATION TO WATER ENTERPRISE	997,505.21
30	ALLOCATION TO SEWER ENTERPRISE	1,323,625.93
40	ALLOCATION TO SALES TAX CAPITAL IMPROVEMENT	747,307.98
45	ALLOCATION TO SALES TAX STREETS	( 662,867.21)
50	ALLOCATION TO CONSERVATION TRUST	45,488.99
	TOTAL ALLOCATIONS TO OTHER FUNDS	4,471,159.40
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	( 4,471,159.40)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF WIGGINS  
BALANCE SHEET  
JULY 31, 2024

GENERAL FUND

ASSETS

10-10100	CASH IN COMBINED CASH FUND	2,020,098.50	
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	18,921.59	
10-10250	COLOTRUST FUND	117.18	
10-10260	CASH IN USE TAX FUND	267,277.31	
10-10310	CASH W/ COUNTY TREASURER	4,188.65	
10-10500	PROPERTY TAXES RECEIVABLE	681,487.00	
10-11500	ACCOUNTS RECEIVABLE	74,105.79	
	TOTAL ASSETS		3,067,045.71

LIABILITIES AND EQUITY

LIABILITIES

10-20200	ACCOUNTS PAYABLE	999.10	
10-20210	PAYABLE TO SCHOOL DISTRICT	29,391.93	
10-22210	DEFERRED PROPERTY TAX	681,487.00	
10-22410	UNEARNED REVENUE	135,516.52	
10-22700	WAGES PAYABLE	34.00	
10-22710	FED/ FICA TAXES PAYABLE	5,798.13	
10-22720	STATE W/H TAXES PAYABLE	11,952.72	
10-22740	POLICE PENSION PAYABLE	1,036.05	
10-22760	DEFERRED COMP CONTRIB PAYABLE	386.18	
10-22770	UNEMPLOYMENT PAYABLE	( 41.35)	
10-22820	HEALTH INSURANCE PAYABLE	( 9,674.08)	
10-22825	AFLAC PAYABLE	77.99	
10-22830	LIFE INSURANCE PAYABLE	50.40	
10-22840	VISION INSURANCE PAYABLE	126.27	
10-25320	FUND BALANCE	1,832,486.63	
	TOTAL LIABILITIES		2,689,627.49

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD	353,421.65		
BALANCE - CURRENT DATE		353,421.65	
TOTAL FUND EQUITY			353,421.65
TOTAL LIABILITIES AND EQUITY			3,043,049.14

TOWN OF WIGGINS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES</u>					
10-31100	.00	500,407.02	681,487.00	181,079.98	73.4
10-31200	.00	24,976.91	30,000.00	5,023.09	83.3
10-31300	25,248.08	137,436.45	310,000.00	172,563.55	44.3
10-31301	5,700.00	20,337.55	10,000.00	( 10,337.55)	203.4
10-31420	261.70	942.02	1,000.00	57.98	94.2
10-31810	.00	.00	65,000.00	65,000.00	.0
10-31820	.00	4,862.00	9,000.00	4,138.00	54.0
10-31821	.00	10,047.72	15,000.00	4,952.28	67.0
10-31823	.00	2,046.50	3,000.00	953.50	68.2
10-31900	.00	75.01	.00	( 75.01)	.0
10-32110	.00	32.50	175.00	142.50	18.6
10-32210	3,891.75	12,714.75	25,000.00	12,285.25	50.9
10-33412	.00	32,712.75	55,197.00	22,484.25	59.3
10-33430	.00	79.60	.00	( 79.60)	.0
10-33530	6,474.95	42,959.72	60,869.00	17,909.28	70.6
10-33550	.00	4,491.56	6,000.00	1,508.44	74.9
10-33800	.00	57,098.96	45,000.00	( 12,098.96)	126.9
10-34210	25.00	250.00	.00	( 250.00)	.0
10-34215	30.00	465.00	200.00	( 265.00)	232.5
10-34220	.00	1,050.00	5,000.00	3,950.00	21.0
10-34221	2,529.64	7,809.59	5,000.00	( 2,809.59)	156.2
10-34225	.00	4,620.00	.00	( 4,620.00)	.0
10-34281	.00	660.00	.00	( 660.00)	.0
10-34282	.00	3,370.00	.00	( 3,370.00)	.0
10-34283	.00	.00	2,000.00	2,000.00	.0
10-34284	.00	685.00	10,000.00	9,315.00	6.9
10-34286	.00	.00	1,000.00	1,000.00	.0
10-34287	.00	.00	6,500.00	6,500.00	.0
10-35110	2,290.00	22,011.22	37,250.00	15,238.78	59.1
10-36000	.00	1,607.23	.00	( 1,607.23)	.0
10-36010	25.00	325.00	300.00	( 25.00)	108.3
10-36011	.00	526.00	200.00	( 326.00)	263.0
10-36012	.00	675.00	1,250.00	575.00	54.0
10-36013	25.00	350.00	200.00	( 150.00)	175.0
10-36020	.00	9,145.00	.00	( 9,145.00)	.0
10-36040	.00	19,539.46	.00	( 19,539.46)	.0
10-36050	.00	2,196.81	.00	( 2,196.81)	.0
10-36100	.00	49,412.81	35,000.00	( 14,412.81)	141.2
10-36310	250.00	1,300.00	6,000.00	4,700.00	21.7
10-36500	.00	5.00	.00	( 5.00)	.0
10-36501	80.00	355.00	.00	( 355.00)	.0
10-36512	.00	4,970.89	.00	( 4,970.89)	.0
10-39210	.00	17,225.00	.00	( 17,225.00)	.0
TOTAL FUND REVENUE	46,831.12	999,775.03	1,426,628.00	426,852.97	70.1



TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENTAL</u>					
10-410-13 FINANCIAL AUDIT	.00	.00	5,500.00	5,500.00	.0
10-410-22 EMPLOYEE EVAL/TESTING	.00	.00	500.00	500.00	.0
10-410-32 PROFESSIONAL SERVICES	1,436.12	12,513.66	20,000.00	7,486.34	62.6
10-410-34 CODIFICATION	.00	4,283.38	4,500.00	216.62	95.2
10-410-35 COPIER LEASE	12.15	369.90	950.00	580.10	38.9
10-410-40 EMPLOYEE TRAINING	.00	( 417.56)	5,000.00	5,417.56	( 8.4)
10-410-41 TELEPHONE & INTERNET	39.29	507.34	2,800.00	2,292.66	18.1
10-410-42 UTILITIES--ELECTRIC	.00	253.33	1,000.00	746.67	25.3
10-410-43 OFFICE BLDG REPAIRS & MAINT	.00	98.98	5,000.00	4,901.02	2.0
10-410-44 POSTAGE METER LEASE	.00	71.93	1,600.00	1,528.07	4.5
10-410-45 UTILITIES-GAS	.00	1,761.44	1,525.00	( 236.44)	115.5
10-410-46 CELL PHONE	.00	337.18	1,400.00	1,062.82	24.1
10-410-48 TRASH	.00	400.00	300.00	( 100.00)	133.3
10-410-52 INSURANCE & BONDS	.00	14,439.92	48,000.00	33,560.08	30.1
10-410-54 ADVERTISING	.00	.00	600.00	600.00	.0
10-410-55 POSTAGE & SHIPPING	.00	251.88	800.00	548.12	31.5
10-410-58 TRAVEL & MEETINGS	.00	5,244.74	5,200.00	( 44.74)	100.9
10-410-61 OPERATING SUPPLIES	57.93	3,442.27	5,500.00	2,057.73	62.6
10-410-68 COPIER EXPENSE	.00	( 1,539.18)	1,500.00	3,039.18	(102.6)
10-410-70 IT SUPPORT	.00	1,383.34	15,000.00	13,616.66	9.2
10-410-71 COMPUTER SOFTWARE	.00	10,612.13	3,000.00	( 7,612.13)	353.7
10-410-87 EQUIPMENT	.00	.00	2,000.00	2,000.00	.0
10-410-90 DUES & SUBSCRIPTIONS	.00	4,687.38	2,000.00	( 2,687.38)	234.4
10-410-91 NEWSLETTERS & PUBLICATIONS	.00	3.68	600.00	596.32	.6
<b>TOTAL GENERAL GOVERNMENTAL</b>	<b>1,545.49</b>	<b>58,705.74</b>	<b>134,275.00</b>	<b>75,569.26</b>	<b>43.7</b>
<u>ADMINISTRATION DEPARTMENT</u>					
10-411-11 SALARY-TOWN CLERK	1,072.00	23,054.46	.00	( 23,054.46)	.0
10-411-15 ADMINISTRATION DEPT EMPLOYEES	1,440.08	34,548.20	129,321.00	94,772.80	26.7
10-411-20 EMPLOYEE BENEFITS	.00	3,946.08	18,828.00	14,881.92	21.0
10-411-22 FICA & MEDICARE	192.17	4,759.02	9,893.00	5,133.98	48.1
10-411-23 457 RETIREMENT	75.36	2,496.33	5,365.00	2,868.67	46.5
10-411-25 UNEMPLOYMENT INS	.09	111.70	100.00	( 11.70)	111.7
10-411-26 WORKERS' COMPENSATION	.00	.00	4,250.00	4,250.00	.0
10-411-27 EMPLOYEE APPRECIATION	.00	227.45	1,200.00	972.55	19.0
10-411-28 TA VEHICLE STIPEND	.00	.00	2,000.00	2,000.00	.0
<b>TOTAL ADMINISTRATION DEPARTMENT</b>	<b>2,779.70</b>	<b>69,143.24</b>	<b>170,957.00</b>	<b>101,813.76</b>	<b>40.4</b>

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>JUDICIAL DEPARTMENT</u>					
10-412-00 CONTRACT-JUDGE	1,562.50	2,187.50	3,800.00	1,612.50	57.6
10-412-01 CONTRACT-TOWN PROSECUTOR	.00	2,940.00	5,000.00	2,060.00	58.8
10-412-11 COURT SPANISH INTERPRETOR	75.00	200.00	.00	( 200.00)	.0
10-412-35 COPIER LEASE	2.70	82.20	225.00	142.80	36.5
10-412-41 TELEPHONE & INTERNET	.00	.00	100.00	100.00	.0
10-412-44 POSTAGE METER LEASE	.00	43.16	175.00	131.84	24.7
10-412-55 POSTAGE	.00	191.43	750.00	558.57	25.5
10-412-61 OFFICE SUPPLIES	.00	.00	175.00	175.00	.0
10-412-68 COPIER EXPENSE	.00	211.46	350.00	138.54	60.4
10-412-70 IT SUPPORT	.00	.00	100.00	100.00	.0
10-412-71 COMPUTER SOFTWARE	.00	.00	200.00	200.00	.0
<b>TOTAL JUDICIAL DEPARTMENT</b>	<b>1,640.20</b>	<b>5,855.75</b>	<b>10,875.00</b>	<b>5,019.25</b>	<b>53.9</b>
<u>MAYOR &amp; LEGISLATIVE BOARDS</u>					
10-413-10 MAYOR COMPENSATION	.00	400.00	2,400.00	2,000.00	16.7
10-413-11 BOARD OF TRUSTEES COMPENSATION	.00	2,680.00	2,880.00	200.00	93.1
10-413-12 BOARD OF TRUSTEES APPRECIATION	.00	.00	500.00	500.00	.0
10-413-22 FICA & MEDICARE	.00	235.62	404.00	168.38	58.3
10-413-26 WORKERS' COMPENSATION	.00	.00	300.00	300.00	.0
10-413-40 BOARD OF TRUSTEES TRAINING	.00	.00	1,500.00	1,500.00	.0
10-413-51 E & O INSURANCE	.00	.00	3,200.00	3,200.00	.0
10-413-58 BOARD TRAVEL & MEETINGS	.00	.00	3,000.00	3,000.00	.0
10-413-70 IT SUPPORT	.00	.00	200.00	200.00	.0
10-413-71 COMPUTER SOFTWARE	.00	.00	500.00	500.00	.0
10-413-90 DUES & SUBSCRIPTIONS	.00	.00	2,500.00	2,500.00	.0
<b>TOTAL MAYOR &amp; LEGISLATIVE BOARDS</b>	<b>.00</b>	<b>3,315.62</b>	<b>17,384.00</b>	<b>14,068.38</b>	<b>19.1</b>
<u>ELECTIONS</u>					
10-414-00 ELECTIONS	.00	.00	4,500.00	4,500.00	.0
<b>TOTAL ELECTIONS</b>	<b>.00</b>	<b>.00</b>	<b>4,500.00</b>	<b>4,500.00</b>	<b>.0</b>
<u>TREASURER'S OFFICE</u>					
10-415-15 COLLECTIONS (TREASURERS FEE)	.00	9,996.08	12,000.00	2,003.92	83.3
10-415-30 TOWN LEGAL	5,175.00	19,822.50	50,000.00	30,177.50	39.7
10-415-40 REPORTING & PUBLISHING	.00	.00	500.00	500.00	.0
<b>TOTAL TREASURER'S OFFICE</b>	<b>5,175.00</b>	<b>29,818.58</b>	<b>62,500.00</b>	<b>32,681.42</b>	<b>47.7</b>

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
10-416-50 ECONOMIC DEVELOPMENT	.00	.00	75,000.00	75,000.00	.0
10-416-51 MEMBERSHP FEE/DUES	.00	2,670.00	2,800.00	130.00	95.4
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>.00</b>	<b>2,670.00</b>	<b>77,800.00</b>	<b>75,130.00</b>	<b>3.4</b>
<u>COMMUNITY DEVELOPMENT</u>					
10-417-30 COMMUNITY MEETINGS	.00	.00	1,000.00	1,000.00	.0
10-417-35 COPIER LEASE	2.70	82.20	200.00	117.80	41.1
10-417-44 POSTAGE MACHINE LEASE	.00	28.77	135.00	106.23	21.3
10-417-55 POSTAGE	.00	.00	250.00	250.00	.0
10-417-61 OFFICE SUPPLIES	.00	.00	50.00	50.00	.0
10-417-63 ABATEMENT	.00	580.00	6,500.00	5,920.00	8.9
10-417-68 COPIER EXPENSE	.00	211.46	350.00	138.54	60.4
10-417-70 IT SUPPORT	.00	.00	200.00	200.00	.0
10-417-71 COMPUTER SOFTWARE	.00	.00	125.00	125.00	.0
10-417-85 CODE ENFORCEMENT	.00	.00	600.00	600.00	.0
10-417-91 NEWSLETTER	.00	.00	2,100.00	2,100.00	.0
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>2.70</b>	<b>902.43</b>	<b>11,510.00</b>	<b>10,607.57</b>	<b>7.8</b>
<u>PLANNING &amp; ZONING</u>					
10-418-30 LEGAL/ENGINEERING SUPPORT	525.00	8,651.25	6,000.00	( 2,651.25)	144.2
10-418-35 COPIER LEASE	2.70	82.20	200.00	117.80	41.1
10-418-40 STAFF TRAINING	.00	.00	1,500.00	1,500.00	.0
10-418-41 TELEPHONE & INTERNET	13.10	95.72	95.00	( .72)	100.8
10-418-44 POSTAGE MACHINE LEASE	.00	43.16	175.00	131.84	24.7
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	32.20	500.00	467.80	6.4
10-418-55 POSTAGE	.00	.00	130.00	130.00	.0
10-418-61 OFFICE SUPPLIES	.00	.00	100.00	100.00	.0
10-418-68 COPIER EXPENSE	.00	211.43	350.00	138.57	60.4
10-418-70 IT SUPPORT	.00	19.80	100.00	80.20	19.8
10-418-71 COMPUTER SOFTWARE	.00	.00	650.00	650.00	.0
10-418-93 COMPREHENSIVE PLAN	.00	14,299.86	110,393.00	96,093.14	13.0
10-418-94 ZONING MAP	.00	.00	5,000.00	5,000.00	.0
10-418-97 LAND DEVELOPMENT CODE	.00	.00	75,000.00	75,000.00	.0
10-418-98 IMPACT FEE STUDY	.00	.00	15,000.00	15,000.00	.0
<b>TOTAL PLANNING &amp; ZONING</b>	<b>540.80</b>	<b>23,435.62</b>	<b>215,793.00</b>	<b>192,357.38</b>	<b>10.9</b>

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY PROGRAMS</u>					
10-419-00	3,639.06	4,827.17	35,000.00	30,172.83	13.8
10-419-01	.00	831.48	5,000.00	4,168.52	16.6
10-419-03	.00	.00	25,000.00	25,000.00	.0
10-419-05	342.32	738.32	3,000.00	2,261.68	24.6
10-419-10	211.76	690.69	10,800.00	10,109.31	6.4
10-419-20	.00	1,940.69	10,000.00	8,059.31	19.4
10-419-22	16.20	52.84	.00	( 52.84)	.0
10-419-25	.42	1.38	.00	( 1.38)	.0
10-419-58	.00	.00	1,000.00	1,000.00	.0
10-419-61	.00	.00	200.00	200.00	.0
10-419-62	.00	.00	10,000.00	10,000.00	.0
10-419-65	.00	7,053.08	5,000.00	( 2,053.08)	141.1
10-419-66	.00	.00	250.00	250.00	.0
10-419-91	.00	.00	900.00	900.00	.0
TOTAL COMMUNITY PROGRAMS	4,209.76	16,135.65	106,150.00	90,014.35	15.2

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
10-421-02 CONTRACT SERVICES	.00	.00	1,200.00	1,200.00	.0
10-421-04 OFFICER SMALL EQUIPMENT	.00	11,419.06	9,500.00	( 1,919.06)	120.2
10-421-10 CAPITAL OUTLAY LEASE	72.50	913.68	.00	( 913.68)	.0
10-421-11 SALARIES-COMMAND OFFICERS	2,413.72	6,347.52	.00	( 6,347.52)	.0
10-421-15 POLICE SALARIES	8,045.70	136,704.16	215,392.00	78,687.84	63.5
10-421-20 EMPLOYEE BENEFITS	.00	10,652.40	29,729.00	19,076.60	35.8
10-421-21 VEHICLE/MOBILE EQUIPMENT	.00	412.27	12,000.00	11,587.73	3.4
10-421-22 FICA & MEDICARE	156.98	2,142.84	2,800.00	657.16	76.5
10-421-23 PENSION-FPPA	1,045.94	12,271.05	25,847.00	13,575.95	47.5
10-421-24 DEATH & DISABILITY-FPPA	115.76	1,558.54	3,446.00	1,887.46	45.2
10-421-25 UNEMPLOYMENT INSURANCE	.00	122.42	646.00	523.58	19.0
10-421-26 WORKERS' COMPENSATION	.00	.00	4,500.00	4,500.00	.0
10-421-28 FARM HOUSE UTILITIES-GAS/ELECT	.00	624.90	2,800.00	2,175.10	22.3
10-421-29 UNIFORMS	.00	.00	1,500.00	1,500.00	.0
10-421-30 PROFESSIONAL LEGAL SERVICES	.00	.00	1,000.00	1,000.00	.0
10-421-35 COPIER LEASE	2.70	82.20	150.00	67.80	54.8
10-421-40 TRAINING	.00	( 54.00)	4,000.00	4,054.00	( 1.4)
10-421-41 TELEPHONE & INTERNET	19.64	408.49	750.00	341.51	54.5
10-421-42 MC COM CENTER PHONE LINE	.00	1,132.97	600.00	( 532.97)	188.8
10-421-43 REPAIRS AND MAINTENANCE (AUTO)	94.99	2,176.68	7,500.00	5,323.32	29.0
10-421-44 UTILITIES-ELECTRIC	.00	253.33	1,200.00	946.67	21.1
10-421-45 UTILITIES-GAS	.00	908.12	600.00	( 308.12)	151.4
10-421-46 CELL PHONE	.00	692.22	2,775.00	2,082.78	24.9
10-421-48 TRASH	.00	.00	270.00	270.00	.0
10-421-49 OTHER MISCELLANEOUS	.00	1,059.96	150.00	( 909.96)	706.6
10-421-52 INSURANCE & BONDS	.00	11,196.25	15,500.00	4,303.75	72.2
10-421-55 PRINTING	.00	.00	1,300.00	1,300.00	.0
10-421-61 OFFICE/GEN OPERATING SUPPLIES	.00	140.97	600.00	459.03	23.5
10-421-62 FUEL	.00	1,959.74	15,000.00	13,040.26	13.1
10-421-64 CRIME PREVENTION	82.83	425.77	250.00	( 175.77)	170.3
10-421-68 COPIER EXPENSE	.00	211.46	350.00	138.54	60.4
10-421-70 IT SUPPORT	.00	.00	2,500.00	2,500.00	.0
10-421-71 COMPUTER SOFTWARE	.00	.00	4,000.00	4,000.00	.0
10-421-72 AMMUNITION	.00	.00	2,500.00	2,500.00	.0
10-421-73 LEXIPOLE	.00	2,727.26	2,750.00	22.74	99.2
10-421-85 ANIMAL CONTROL	.00	.00	100.00	100.00	.0
10-421-90 MEMBERSHIP DUES	.00	110.00	350.00	240.00	31.4
10-421-91 POLICE VEHICLE SINKING FUND	.00	.00	15,000.00	15,000.00	.0
<b>TOTAL POLICE DEPARTMENT</b>	<b>12,050.76</b>	<b>206,600.26</b>	<b>388,555.00</b>	<b>181,954.74</b>	<b>53.2</b>

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BUILDING INSPECTION DEPARTMENT</u>					
10-424-20 BUILDING INSPECTIONS MATERIALS	.00	.00	200.00	200.00	.0
10-424-30 DEVELOPMENT REVIEW MISC EXP	.00	.00	3,000.00	3,000.00	.0
10-424-31 COMMERCIAL BUILDING REVIEW	.00	1,218.39	12,000.00	10,781.61	10.2
10-424-32 RESIDENTIAL BUILDING REVIEW	.00	8,497.77	20,000.00	11,502.23	42.5
10-424-40 EMPLOYEE TRAINING	.00	.00	500.00	500.00	.0
<b>TOTAL BUILDING INSPECTION DEPARTMEN</b>	<b>.00</b>	<b>9,716.16</b>	<b>35,700.00</b>	<b>25,983.84</b>	<b>27.2</b>
<u>PUBLIC WORKS ADMINISTRATION</u>					
10-430-11 SALARY - PW MAINTENANCE(1)	6,554.51	76,536.26	10,926.00	( 65,610.26)	700.5
10-430-12 SALARY-PW MAINTENANCE(2)	334.05	334.05	.00	( 334.05)	.0
10-430-15 SALARY-PW SEASONAL (MOWING)	.00	.00	8,216.00	8,216.00	.0
10-430-16 PW EMPLOYEES-FULL TIME	.00	.00	76,746.00	76,746.00	.0
10-430-20 EMPLOYEE BENEFITS - PW	.00	7,026.56	15,360.00	8,333.44	45.8
10-430-22 FICA & MEDICARE	510.29	5,664.07	7,335.00	1,670.93	77.2
10-430-23 457 RETIREMENT	109.16	1,808.03	2,302.00	493.97	78.5
10-430-25 UNEMPLOYMENT INSURANCE - PW	6.50	102.46	264.00	161.54	38.8
10-430-26 WORKERS' COMPENSATION - PW	.00	.00	3,800.00	3,800.00	.0
<b>TOTAL PUBLIC WORKS ADMINISTRATION</b>	<b>7,514.51</b>	<b>91,471.43</b>	<b>124,949.00</b>	<b>33,477.57</b>	<b>73.2</b>

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS &amp; STREETS DEPT</u>					
10-431-00 UNIFORMS - PW	.00	111.35	2,500.00	2,388.65	4.5
10-431-20 REPAIRS-EQUIPMENT & VEHICLES	44.00	17,817.03	15,000.00	( 2,817.03)	118.8
10-431-21 STREETS-SIGNS & MATERIAL	.00	1,088.52	2,000.00	911.48	54.4
10-431-22 SNOW REMOVAL	.00	768.52	30,000.00	29,231.48	2.6
10-431-23 EQUIPMENT RENTAL	.00	.00	200.00	200.00	.0
10-431-24 REPAIRS & MAINTENANCE-STREETS	7,383.65	8,432.22	.00	( 8,432.22)	.0
10-431-25 FARM HOUSE MAINT	.00	4,237.65	5,000.00	762.35	84.8
10-431-28 FARM HOUSE UTILITIES	.00	137.32	2,700.00	2,562.68	5.1
10-431-35 COPIER LEASE	1.35	41.10	95.00	53.90	43.3
10-431-39 GIS	.00	.00	250.00	250.00	.0
10-431-40 EMPLOYEE TRAINING	.00	.00	2,500.00	2,500.00	.0
10-431-41 UTILITIES - ELECTRIC	.00	357.95	1,500.00	1,142.05	23.9
10-431-43 BUIDING MAINT	.00	7,110.89	20,000.00	12,889.11	35.6
10-431-45 UTILITIES-GAS	.00	948.46	1,200.00	251.54	79.0
10-431-46 CELL PHONE	.00	346.11	1,600.00	1,253.89	21.6
10-431-47 TELEPHONE & INTERNET	13.10	151.58	800.00	648.42	19.0
10-431-48 TRASH	.00	353.00	540.00	187.00	65.4
10-431-52 INSURANCE - PW	.00	12,641.64	15,000.00	2,358.36	84.3
10-431-55 POSTAGE & SHIPPING-PW	.00	130.95	50.00	( 80.95)	261.9
10-431-60 STREET LIGHTING - PW	.00	4,725.97	18,000.00	13,274.03	26.3
10-431-61 OFFICE SUPPLIES	.00	335.26	500.00	164.74	67.1
10-431-62 FUEL - PW	.00	( 1,946.76)	9,500.00	11,446.76	( 20.5)
10-431-63 CONTRACT REFUSE REMOVAL - PW	.00	.00	2,000.00	2,000.00	.0
10-431-65 TREE PROGRAM	.00	.00	3,000.00	3,000.00	.0
10-431-66 PEST/WEED CONTROL - PW	.00	230.01	1,600.00	1,369.99	14.4
10-431-68 COPIER EXPENSE	.00	211.46	78.00	( 133.46)	271.1
10-431-70 IT SUPPORT	.00	.00	2,500.00	2,500.00	.0
10-431-71 COMPUTER SOFTWARE	.00	.00	424.00	424.00	.0
10-431-74 EQUIPMENT- CAPITAL OUTLAY	.00	.00	2,250.00	2,250.00	.0
10-431-76 PW VEHICLES SINKING FUND	.00	.00	15,000.00	15,000.00	.0
10-431-77 PW HEAVY EQUIP SINKING FUND	.00	.00	10,000.00	10,000.00	.0
10-431-99 OTHER MISCELLANEOUS - PW	.00	128.10	.00	( 128.10)	.0
<b>TOTAL PUBLIC WORKS &amp; STREETS DEPT</b>	<b>7,442.10</b>	<b>58,358.33</b>	<b>165,787.00</b>	<b>107,428.67</b>	<b>35.2</b>
<u>STORMWATER</u>					
10-432-59 STORMWATER ENGINEERING/DESIGN	250.00	250.00	6,000.00	5,750.00	4.2
10-432-60 STORMWATER CONSTRUCTION	175.00	175.00	5,000.00	4,825.00	3.5
10-432-61 RETENTION/DETENTION POND MAINT	.00	.00	750.00	750.00	.0
10-432-62 CULVERT/DITCH MAINT	.00	.00	7,000.00	7,000.00	.0
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	2,754.34	5,000.00	2,245.66	55.1
<b>TOTAL STORMWATER</b>	<b>425.00</b>	<b>3,179.34</b>	<b>25,450.00</b>	<b>22,270.66</b>	<b>12.5</b>

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARK &amp; RECREATION</u>					
10-451-11 SALARIES - P&R DIRECTOR (SEAS)	4,300.77	23,534.04	19,476.00	( 4,058.04)	120.8
10-451-12 SALARIES - SUMMER HELP (SEAS)	.00	416.50	24,960.00	24,543.50	1.7
10-451-16 SALARIES-PW FULL-TIME	.00	.00	32,864.00	32,864.00	.0
10-451-20 EMPLOYEE BENEFITS	.00	1,108.52	7,928.00	6,819.48	14.0
10-451-22 FICA P&R	329.01	1,832.22	5,913.00	4,080.78	31.0
10-451-23 RENTS	46.80	154.66	100.00	( 54.66)	154.7
10-451-25 UNEMPLOYMENT INSURANCE	8.61	49.32	232.00	182.68	21.3
10-451-26 WORKERS' COMPENSATION	.00	.00	1,500.00	1,500.00	.0
10-451-30 SPECIAL EVENTS - P&R	.00	.00	1,000.00	1,000.00	.0
10-451-38 CELL PHONE	.00	115.37	400.00	284.63	28.8
10-451-39 TELEPHONE & INTERNET	13.10	151.56	300.00	148.44	50.5
10-451-40 TRAINING	.00	.00	1,000.00	1,000.00	.0
10-451-41 UTILITIES - ELECTRIC	.00	2,092.12	12,000.00	9,907.88	17.4
10-451-42 PARK BUILDING MAINTENANCE	.00	1,422.16	15,000.00	13,577.84	9.5
10-451-43 PARK REPAIR AND MAINTENANCE	11,301.64	25,818.81	20,000.00	( 5,818.81)	129.1
10-451-48 TRASH	.00	1,062.00	600.00	( 462.00)	177.0
10-451-52 INSURANCE - P&R	.00	156.27	.00	( 156.27)	.0
10-451-55 NEWSLETTERS/POSTCARDS/POSTAGE	.00	383.37	1,200.00	816.63	32.0
10-451-60 BACKGROUND CHECKS	.00	312.90	800.00	487.10	39.1
10-451-61 OPERATING SUPPLIES - P&R	.00	475.32	1,200.00	724.68	39.6
10-451-62 PARKS & RECREATION PROGRAMS	490.00	607.39	2,000.00	1,392.61	30.4
10-451-70 IT SUPPORT	.00	19.80	100.00	80.20	19.8
10-451-71 COMPUTER SOFTWARE	.00	875.00	1,500.00	625.00	58.3
10-451-83 SOFTBALL	.00	273.84	2,750.00	2,476.16	10.0
10-451-84 BASEBALL	.00	3,997.48	8,000.00	4,002.52	50.0
10-451-86 VOLLEYBALL	.00	.00	1,000.00	1,000.00	.0
10-451-87 SOCCER	.00	2,004.00	1,800.00	( 204.00)	111.3
10-451-88 SUMMER ACTIVITY	.00	.00	2,000.00	2,000.00	.0
10-451-90 UNIFORMS & EQUIPMENT P&R	.00	.00	150.00	150.00	.0
10-451-91 MISC FEES	.00	182.58	300.00	117.42	60.9
10-451-92 PARK CONCESSION EXPENSE	.00	.00	5,000.00	5,000.00	.0
10-451-93 MEMBERSHIP/PUBLICATIONS	.00	.00	200.00	200.00	.0
10-451-98 TRANSFER TO 1% SALES TAX FUND	.00	.00	55,000.00	55,000.00	.0
TOTAL PARK & RECREATION	16,489.93	67,045.23	226,273.00	159,227.77	29.6
TOTAL FUND EXPENDITURES	59,815.95	646,353.38	1,778,458.00	1,132,104.62	36.3
NET REVENUE OVER EXPENDITURES	( 12,984.83)	353,421.65	( 351,830.00)	( 705,251.65)	100.5



TOWN OF WIGGINS  
BALANCE SHEET  
JULY 31, 2024

WATER ENTERPRISE

ASSETS

20-10100	CASH IN COMBINED CASH FUND	997,505.21	
20-10120	CASH ON HAND	50.00	
20-10210	WATER ENTERPRISE CLEARING ACCT	7,603.69	
20-10250	COLOTRUST-WATER FUND	117.18	
20-10251	HIGH PLAINS WATER ENTPR FUND	183,712.20	
20-10260	COLOTRUST - DEVELOPMENT FEES	117.26	
20-10261	2011 USDA DEBT SERV RESERVE	101,783.92	
20-10262	2013 USDA DEBT SERV RESERVE	155,373.66	
20-10270	COLOTRUST-WATER BOND ACCOUNT	22.98	
20-10271	63.23% BOTW DEBT SERVICE	1,187.78	
20-10273	2020 BOTW LOAN--SINKING FUND	731,029.97	
20-10280	COLOTRUST-WATER BOND RESERVE	118.23	
20-10281	BANK OF THE WEST WTR RESRVS	21,156.66	
20-10282	2020 BOTW LOAN--D.S. RESERVE	255,866.58	
20-10290	OPERATION & MAINTENANCE FUND	117.25	
20-11500	ACCOUNTS RECEIVABLE	126,328.08	
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	222,706.00	
20-16400	PLANT EQUIPMENT	7,382,696.17	
20-16401	OTHER EQUIPMENT	28,834.06	
20-16410	ACCUMULATED DEPRECIATION	( 2,104,785.76)	
	TOTAL ASSETS		14,929,069.11

LIABILITIES AND EQUITY

LIABILITIES

20-20200	ACCOUNTS PAYABLE	( 774.79)	
20-20300	ACCRUED COMPENSATED ABSENCES	8,352.64	
20-20301	ACCR'D COMP ABS--CURR. PORTION	2,088.16	
20-20400	ACCRUED INTEREST PAYABLE	208,696.02	
20-22530	2013 USDA	449,858.98	
20-22540	REVENUE BOND PAYABLE-REA	2,586,254.50	
20-22550	BOTW LOAN--63.23% WATER	1,827,739.03	
20-22600	CAPITAL LEASES PAYABLE	180,038.55	
20-22650	2017 CWCB NOTE PAYABLE	2,408,850.00	
20-22900	CUSTOMER DEPOSIT LIABILITY	63,062.85	
	TOTAL LIABILITIES		7,734,165.94

FUND EQUITY

20-27900	RETAINED EARNINGS	7,080,177.67	
	UNAPPROPRIATED FUND BALANCE:		
20-29001	SUSPENSE	82,785.99	
	REVENUE OVER EXPENDITURES - YTD	61,729.19	
	BALANCE - CURRENT DATE	144,515.18	

TOWN OF WIGGINS  
BALANCE SHEET  
JULY 31, 2024

WATER ENTERPRISE

TOTAL FUND EQUITY	<hr/>	7,224,692.85
TOTAL LIABILITIES AND EQUITY		<hr/> <hr/>

TOWN OF WIGGINS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2024

WATER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES</u>					
20-34000 WATER SALES	.00	464,106.53	1,019,736.00	555,629.47	45.5
20-34001 CUSTOMER DEPOSITS	.00	.00	500.00	500.00	.0
20-34002 BULK WATER SALES	.00	.00	200.00	200.00	.0
20-34440 TAP FEES & ACQUISITION FEES	.00	55,000.00	.00	( 55,000.00)	.0
20-34442 WATER METER SALES	305.00	915.00	1,500.00	585.00	61.0
20-34450 MISCELLANEOUS WATER INCOME	.00	2,480.00	15,000.00	12,520.00	16.5
20-36000 WATER DEVELOPMENT CONTRIBUTION	.00	50.00	.00	( 50.00)	.0
20-36001 RENTAL INCOME	500.50	39,266.42	30,000.00	( 9,266.42)	130.9
20-36005 WIGGINS NORTH LAND RENT	.00	2,500.00	.00	( 2,500.00)	.0
20-36012 GLASSEY REVENUE	.00	10,000.00	.00	( 10,000.00)	.0
20-36100 INTEREST EARNED	.00	526.23	.00	( 526.23)	.0
TOTAL FUND REVENUE	805.50	574,844.18	1,066,936.00	492,091.82	53.9

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2024

WATER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROFESSIONAL SERVICES</u>					
20-410-13 FINANCIAL AUDIT	.00	.00	5,500.00	5,500.00	.0
20-410-30 LEGAL SERVICE	.00	320.00	5,000.00	4,680.00	6.4
20-410-31 WATER RIGHTS EXPENSES (LEGAL)	896.00	15,831.75	80,000.00	64,168.25	19.8
20-410-32 PROFESSIONAL SERVICES WATER	5,565.53	41,971.87	90,000.00	48,028.13	46.6
20-410-33 POSTAGE	.00	251.88	1,200.00	948.12	21.0
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	28.77	105.00	76.23	27.4
20-410-59 DESIGN/SYSTEM ENGINEERING	108.75	8,886.25	50,000.00	41,113.75	17.8
20-410-68 COPIER EXPENSE	.00	105.73	.00	( 105.73)	.0
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>6,570.28</b>	<b>67,396.25</b>	<b>246,805.00</b>	<b>179,408.75</b>	<b>27.3</b>

WATER ADMINISTRATION

20-411-11 SALARY-TOWN CLERK	1,144.00	17,983.39	.00	( 17,983.39)	.0
20-411-12 EMPLOYEE SALARY-ADMINISTRATION	.00	.00	62,715.00	62,715.00	.0
20-411-15 ADMINISTRATION DEPT EMPLOYEES	180.01	19,304.99	.00	( 19,304.99)	.0
20-411-20 EMPLOYEE BENEFITS	.00	2,220.72	10,405.00	8,184.28	21.3
20-411-21 COMPENSATED ABSENCE EXPENSE	.00	.00	1,000.00	1,000.00	.0
20-411-22 FICA & MEDICARE	101.29	3,053.43	4,798.00	1,744.57	63.6
20-411-23 457 RETIREMENT	39.72	1,860.37	2,706.00	845.63	68.8
20-411-25 UNEMPLOYMENT INSURANCE	.18	44.63	188.00	143.37	23.7
20-411-26 WORKERS' COMPENSATION	.00	.00	175.00	175.00	.0
20-411-72 UTILITY BILLING SOFTWARE EXP	.00	.00	2,920.00	2,920.00	.0
<b>TOTAL WATER ADMINISTRATION</b>	<b>1,465.20</b>	<b>44,467.53</b>	<b>84,907.00</b>	<b>40,439.47</b>	<b>52.4</b>

PUBLIC WORKS ADMINISTRATION

20-430-11 SALARY-PW MAINTENANCE	1,961.65	28,318.71	44,720.00	16,401.29	63.3
20-430-15 EMPL SALARY-PW P/T SEASONAL	.00	.00	7,332.00	7,332.00	.0
20-430-20 EMPLOYEE BENEFITS	.00	3,275.74	7,432.00	4,156.26	44.1
20-430-22 FICA & MEDICARE	141.73	2,058.08	3,982.00	1,923.92	51.7
20-430-23 457 RETIREMENT	52.22	864.02	1,342.00	477.98	64.4
20-430-25 UNEMPLOYMENT INSURANCE	.44	31.43	34.00	2.57	92.4
20-430-26 WORKERS' COMPENSATION	.00	.00	800.00	800.00	.0
<b>TOTAL PUBLIC WORKS ADMINISTRATION</b>	<b>2,156.04</b>	<b>34,547.98</b>	<b>65,642.00</b>	<b>31,094.02</b>	<b>52.6</b>

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2024

WATER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SUPPLIES</u>					
20-431-22 EQUIPMENT REPAIRS AND MAINT	.00	.00	5,000.00	5,000.00	.0
20-431-62 FUEL	.00	391.06	2,000.00	1,608.94	19.6
20-431-75 VEHICLE REPAIR	.00	45.86	1,500.00	1,454.14	3.1
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TOTAL SUPPLIES	.00	436.92	8,500.00	8,063.08	5.1
<u>OPERATIONS</u>					
20-432-00 LINE MAINTENANCE	.00	915.50	50,000.00	49,084.50	1.8
20-432-05 UTILITY LOCATE EXPENSE	.00	.00	400.00	400.00	.0
20-432-30 CONTRACT OPERATOR	1,997.30	3,979.80	6,000.00	2,020.20	66.3
20-432-35 COPIER LEASE	1.35	41.10	600.00	558.90	6.9
20-432-37 ANALYTICAL/SAMPLING EXPENSE	.00	2,671.20	13,500.00	10,828.80	19.8
20-432-39 GIS	.00	.00	1,125.00	1,125.00	.0
20-432-40 TELEPHONE & INTERNET	26.19	1,326.95	2,000.00	673.05	66.4
20-432-41 UTILITIES-ELECTRIC	20.00	11,808.13	80,000.00	68,191.87	14.8
20-432-45 UTILITIES-GAS	.00	206.08	2,500.00	2,293.92	8.2
20-432-46 CELL PHONE	.00	.00	764.00	764.00	.0
20-432-48 TRASH	.00	350.00	100.00	( 250.00)	350.0
20-432-49 UTILITIES-PROPANE	.00	531.76	7,000.00	6,468.24	7.6
20-432-50 PERMIT FEES	.00	.00	1,500.00	1,500.00	.0
20-432-52 INSURANCE AND BONDS	.00	4,394.73	8,000.00	3,605.27	54.9
20-432-53 BOOSTER STATION MAINTENANCE	.00	29.81	5,000.00	4,970.19	.6
20-432-54 WATER MAIN INSTALLATION EXP	.00	128.36	2,500.00	2,371.64	5.1
20-432-55 METER INSTALL EXPENSE	.00	1,936.26	7,800.00	5,863.74	24.8
20-432-56 MAINTENANCE (PLANT) RO	.00	108,248.22	80,000.00	( 28,248.22)	135.3
20-432-57 TREATMENT/OPERATING SUPPLIES	2,988.67	9,419.66	8,000.00	( 1,419.66)	117.8
20-432-59 WATER WELL MAINTENANCE	.00	2,168.33	6,000.00	3,831.67	36.1
20-432-61 OFFICE SUPPLIES	.00	.00	1,500.00	1,500.00	.0
20-432-68 COPIER EXPENSE	.00	.00	800.00	800.00	.0
20-432-70 IT SUPPORT	.00	1,323.54	500.00	( 823.54)	264.7
20-432-75 SYSTEM REPAIR & MAINTENANCE	.00	714.61	2,000.00	1,285.39	35.7
20-432-85 WATER LEASES	.00	3,178.50	80,000.00	76,821.50	4.0
20-432-86 DEPRECIATION	.00	.00	154,705.00	154,705.00	.0
20-432-87 EQUIPMENT	.00	.00	15,000.00	15,000.00	.0
20-432-91 RO SINKING FUND	.00	.00	5,000.00	5,000.00	.0
20-432-99 OTHER MISCELLANEOUS EXPENSE	.00	209.08	1,000.00	790.92	20.9
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TOTAL OPERATIONS	5,033.51	153,581.62	543,294.00	389,712.38	28.3

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2024

WATER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>					
20-471-09 LOAN PMT-CWCB	.00	.00	45,000.00	45,000.00	.0
20-471-11 LOAN PAYMENT-USDA	.00	10,223.00	147,072.00	136,849.00	7.0
20-471-12 LEASE/PURCHASE PMT-KAMMERER	.00	24,572.94	42,125.00	17,552.06	58.3
20-471-13 BOTW SINKING FUND PAYMENT	.00	45,693.48	130,000.00	84,306.52	35.2
20-471-14 BOTW INTEREST PAYMENT	28,988.97	132,195.27	95,000.00	( 37,195.27)	139.2
<b>TOTAL DEBT SERVICE</b>	<b>28,988.97</b>	<b>212,684.69</b>	<b>459,197.00</b>	<b>246,512.31</b>	<b>46.3</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>44,214.00</b>	<b>513,114.99</b>	<b>1,408,345.00</b>	<b>895,230.01</b>	<b>36.4</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 43,408.50)</b>	<b>61,729.19</b>	<b>( 341,409.00)</b>	<b>( 403,138.19)</b>	<b>18.1</b>

TOWN OF WIGGINS  
BALANCE SHEET  
JULY 31, 2024

SEWER ENTERPRISE

ASSETS

30-10100	CASH IN COMBINED CASH FUND	1,323,625.93	
30-10250	COLOTRUST FUND	117.18	
30-10251	HIGH PLAINS SEWER ENTPR FUND	63,967.81	
30-10260	COLOTRUST SEWER PROJECT	117.18	
30-10271	36.77% BOTW DEBT SERVICE	691.17	
30-10273	2020 BOTW LOAN--SINKING FUND	425,114.03	
30-10282	2020 BOTW LOAN--D.S. RESERVE	148,793.42	
30-10290	CD 1726--STORM SEWER WGNS SCH	12,344.09	
30-11500	ACCOUNTS RECEIVABLE	52,297.74	
30-16100	LAND	821,659.00	
30-16200	BUILDINGS	130,310.00	
30-16300	CONSTRUCTION IN PROGRESS	193,724.40	
30-16400	EQUIPMENT	2,478,842.91	
30-16401	OTHER EQUIPMENT	25,098.72	
30-16410	ACCUMULATED DEPRECIATION-EQ	( 872,215.15)	
	TOTAL ASSETS		4,804,488.43

LIABILITIES AND EQUITY

LIABILITIES

30-20200	ACCOUNTS PAYABLE	10,209.13	
30-20300	ACCRUED COMPENSATED ABSENCES	8,216.51	
30-20301	ACCR'D COMP ABS--CURR. PORTION	2,054.13	
30-20400	ACCRUED INTEREST PAYABLE	7,979.55	
30-22550	BOTH 36.77% SEWER LOAN	1,062,880.97	
30-22900	CUSTOMER DEPOSIT LIABILITY	7,356.90	
30-22905	DEVELOPER PERFORMANCE DEPOSIT	11,750.00	
	TOTAL LIABILITIES		1,110,447.19

FUND EQUITY

30-27900	RETAINED EARNINGS	3,738,851.50	
	UNAPPROPRIATED FUND BALANCE:		
30-29001	SUSPENSE	48,142.35	
	REVENUE OVER EXPENDITURES - YTD	( 107,794.54)	
	BALANCE - CURRENT DATE	( 59,652.19)	
	TOTAL FUND EQUITY		3,679,199.31
	TOTAL LIABILITIES AND EQUITY		4,789,646.50

TOWN OF WIGGINS  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2024

SEWER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES</u>					
30-34000 SEWER SALES	.00	230,461.23	458,348.00	227,886.77	50.3
30-34001 CUSTOMER DEPOSITS	.00	.00	150.00	150.00	.0
30-34440 TAP FEES	.00	18,000.00	.00	( 18,000.00)	.0
30-36100 INTEREST EARNED	.00	77.62	100.00	22.38	77.6
TOTAL FUND REVENUE	.00	248,538.85	458,598.00	210,059.15	54.2



TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2024

SEWER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROFESSIONAL SERVICES</u>					
30-410-13 FINANCIAL AUDIT	.00	.00	5,500.00	5,500.00	.0
30-410-30 LEGAL SERVICE	.00	.00	2,000.00	2,000.00	.0
30-410-32 PROFESSIONAL SERVICES	1,362.48	9,704.81	10,000.00	295.19	97.1
30-410-33 POSTAGE	.00	251.88	1,000.00	748.12	25.2
30-410-34 SEWER DEPOSIT REFUND	.00	.00	500.00	500.00	.0
30-410-35 COPIER LEASE	1.35	41.10	125.00	83.90	32.9
30-410-40 TRAINING	.00	.00	2,000.00	2,000.00	.0
30-410-44 POSTAGE MACHINE LEASE	.00	28.77	105.00	76.23	27.4
30-410-67 OFFICE SUPPLIES	.00	.00	100.00	100.00	.0
30-410-68 COPIER EXPENSE	.00	105.73	200.00	94.27	52.9
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>1,363.83</b>	<b>10,132.29</b>	<b>21,530.00</b>	<b>11,397.71</b>	<b>47.1</b>

SEWER ADMINISTRATION

30-411-11 SALARY-TOWN CLERK	1,144.00	16,374.08	.00 (	16,374.08)	.0
30-411-14 EMPLOYEE SALARIES-ADMIN	.00	.00	54,931.00	54,931.00	.0
30-411-15 ADMINISTRATION DEPT EMPLOYEES	180.01	19,304.91	.00 (	19,304.91)	.0
30-411-20 EMPLOYEE BENEFITS	.00	2,219.60	10,405.00	8,185.40	21.3
30-411-21 COMPENSATED ABSENCE EXPENSE	.00	.00	950.00	950.00	.0
30-411-22 FICA & MEDICARE	101.29	2,930.15	4,202.00	1,271.85	69.7
30-411-23 457 RETIREMENT	39.72	1,807.73	1,722.00 (	85.73)	105.0
30-411-25 UNEMPLOYMENT INSURANCE	.18	41.11	165.00	123.89	24.9
30-411-26 WORKERS' COMPENSATION	.00	.00	200.00	200.00	.0
30-411-70 IT SUPPORT	.00	1,323.52	250.00 (	1,073.52)	529.4
30-411-72 UTILITY SOFTWARE EXPENSE	.00	.00	2,920.00	2,920.00	.0
<b>TOTAL SEWER ADMINISTRATION</b>	<b>1,465.20</b>	<b>44,001.10</b>	<b>75,745.00</b>	<b>31,743.90</b>	<b>58.1</b>

PUBLIC WORKS ADMINISTRATION

30-430-11 SALARY-PW MAINTENANCE	1,803.95	27,687.94	.00 (	27,687.94)	.0
30-430-12 SALARY-PW MAINTENANCE	.00	.00	44,720.00	44,720.00	.0
30-430-13 EMPL SALARY-PW P/T SEASONAL	.00	.00	7,332.00	7,332.00	.0
30-430-20 EMPLOYEE BENEFITS	.00	3,117.38	7,432.00	4,314.62	42.0
30-430-22 FICA & MEDICARE	129.64	2,009.85	3,982.00	1,972.15	50.5
30-430-23 457 RETIREMENT	47.47	845.01	1,342.00	496.99	63.0
30-430-25 UNEMPLOYMENT	.44	31.08	34.00	2.92	91.4
30-430-26 WORKERS' COMPENSATION	.00	.00	800.00	800.00	.0
<b>TOTAL PUBLIC WORKS ADMINISTRATION</b>	<b>1,981.50</b>	<b>33,691.26</b>	<b>65,642.00</b>	<b>31,950.74</b>	<b>51.3</b>

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2024

SEWER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WWTP</u>					
30-431-22	.00	.00	1,500.00	1,500.00	.0
30-431-41	.00	.00	500.00	500.00	.0
30-431-45	.00	.00	400.00	400.00	.0
30-431-48	.00	.00	876.00	876.00	.0
30-431-51	.00	.00	7,500.00	7,500.00	.0
30-431-59	.00	.00	15,000.00	15,000.00	.0
30-431-62	.00	1,658.01	800.00	( 858.01)	207.3
30-431-74	.00	26,581.60	25,000.00	( 1,581.60)	106.3
30-431-75	.00	.00	5,000.00	5,000.00	.0
<b>TOTAL WWTP</b>	<b>.00</b>	<b>28,239.61</b>	<b>56,576.00</b>	<b>28,336.39</b>	<b>49.9</b>
<u>OPERATIONS</u>					
30-432-00	.00	.00	7,500.00	7,500.00	.0
30-432-05	.00	23.22	500.00	476.78	4.6
30-432-30	1,997.29	4,149.79	4,800.00	650.21	86.5
30-432-39	.00	.00	1,200.00	1,200.00	.0
30-432-41	19.99	8,051.31	28,000.00	19,948.69	28.8
30-432-42	6.53	696.38	750.00	53.62	92.9
30-432-45	.00	.00	1,200.00	1,200.00	.0
30-432-46	.00	.00	300.00	300.00	.0
30-432-48	.00	125.00	750.00	625.00	16.7
30-432-50	.00	.00	3,500.00	3,500.00	.0
30-432-51	.00	2,911.00	8,000.00	5,089.00	36.4
30-432-52	.00	4,199.39	9,000.00	4,800.61	46.7
30-432-53	.00	40,325.55	20,000.00	( 20,325.55)	201.6
30-432-54	87.50	134.90	500.00	365.10	27.0
30-432-55	.00	.00	500.00	500.00	.0
30-432-56	850.00	12,050.31	15,000.00	2,949.69	80.3
30-432-57	.00	11,174.09	2,500.00	( 8,674.09)	447.0
30-432-59	.00	.00	5,000.00	5,000.00	.0
30-432-60	.00	5,660.90	8,500.00	2,839.10	66.6
30-432-61	.00	.00	200.00	200.00	.0
30-432-75	.00	23,000.00	60,000.00	37,000.00	38.3
30-432-86	.00	.00	51,000.00	51,000.00	.0
30-432-99	.00	44.37	1,000.00	955.63	4.4
<b>TOTAL OPERATIONS</b>	<b>2,961.31</b>	<b>112,546.21</b>	<b>229,700.00</b>	<b>117,153.79</b>	<b>49.0</b>
<u>DEBT SERVICE</u>					
30-471-13	.00	48,142.35	96,536.00	48,393.65	49.9
30-471-14	28,988.96	79,580.57	70,000.00	( 9,580.57)	113.7
<b>TOTAL DEBT SERVICE</b>	<b>28,988.96</b>	<b>127,722.92</b>	<b>166,536.00</b>	<b>38,813.08</b>	<b>76.7</b>

TOWN OF WIGGINS  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2024

SEWER ENTERPRISE

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
TOTAL FUND EXPENDITURES	36,760.80	356,333.39	615,729.00	259,395.61	57.9
NET REVENUE OVER EXPENDITURES	( 36,760.80)	( 107,794.54)	( 157,131.00)	( 49,336.46)	( 68.6)

TOWN OF WIGGINS  
BALANCE SHEET  
JULY 31, 2024

SALES TAX CAPITAL IMPROVEMENT

<u>ASSETS</u>			
40-10100	CASH IN COMBINED CASH FUND	747,307.98	
40-10250	COLOTRUST FUND	117.18	
40-10251	HIGH PLAINS 1% TAX FUND	15,298.94	
40-11500	ACCOUNTS RECEIVABLE	47,251.91	
	TOTAL ASSETS		809,976.01
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
40-25320	FUND BALANCE	805,194.48	
	TOTAL LIABILITIES		805,194.48
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	12,006.61	
	BALANCE - CURRENT DATE	12,006.61	
	TOTAL FUND EQUITY		12,006.61
	TOTAL LIABILITIES AND EQUITY		817,201.09

TOWN OF WIGGINS  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2024

SALES TAX CAPITAL IMPROVEMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES</u>					
40-31300 1% TOWN SALES TAX	25,248.08	137,391.36	310,000.00	172,608.64	44.3
40-36100 INTEREST EARNED	.00	40.34	50.00	9.66	80.7
40-39112 TRANSFER FROM GENERAL FUND	.00	.00	55,000.00	55,000.00	.0
TOTAL FUND REVENUE	25,248.08	137,431.70	365,050.00	227,618.30	37.7

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2024

SALES TAX CAPITAL IMPROVEMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL PROJECTS</u>					
40-430-05 CIP-NORTH STORM DETENTION	.00	.00	75,000.00	75,000.00	.0
40-430-10 CIP-MAIN STREET C&G 3RD TO 5TH	.00	2,023.00	.00	( 2,023.00)	.0
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	3,000.00	16,000.00	160,000.00	144,000.00	10.0
40-430-21 CIP-PARK PAVILION BLDG	.00	107,402.09	125,000.00	17,597.91	85.9
40-430-22 CIP-ENTRY SIGN IMPROVEMENTS	.00	.00	10,000.00	10,000.00	.0
TOTAL CAPITAL PROJECTS	3,000.00	125,425.09	372,500.00	247,074.91	33.7
TOTAL FUND EXPENDITURES	3,000.00	125,425.09	372,500.00	247,074.91	33.7
NET REVENUE OVER EXPENDITURES	22,248.08	12,006.61	( 7,450.00)	( 19,456.61)	161.2

TOWN OF WIGGINS  
 BALANCE SHEET  
 JULY 31, 2024

SALES TAX STREETS

ASSETS

45-10100	CASH IN COMBINED CASH FUND	(	662,867.21)	
45-11500	ACCOUNTS RECEIVABLE		47,251.91	
			<u>47,251.91</u>	
	TOTAL ASSETS			( 615,615.30)
				<u><u>615,615.30</u></u>

LIABILITIES AND EQUITY

LIABILITIES

45-20200	ACCOUNTS PAYABLE		200.00	
45-25320	FUND BALANCE	(	727,758.55)	
			<u>727,758.55</u>	
	TOTAL LIABILITIES			( 727,558.55)

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD		170,191.33	
			<u>170,191.33</u>	
	BALANCE - CURRENT DATE			170,191.33
				<u>170,191.33</u>
	TOTAL FUND EQUITY			170,191.33
				<u>170,191.33</u>
	TOTAL LIABILITIES AND EQUITY			( 557,367.22)
				<u><u>557,367.22</u></u>

TOWN OF WIGGINS  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2024

SALES TAX STREETS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES</u>					
45-31300 1% TOWN SALES TAX (2022)	25,248.08	137,391.33	310,000.00	172,608.67	44.3
45-33510 DONATIONS	.00	33,000.00	.00	( 33,000.00)	.0
45-36100 INTEREST EARNED	.00	.00	5.00	5.00	.0
45-39111 TRANSFER FROM 1% CIP SALES TAX	.00	.00	304,995.00	304,995.00	.0
TOTAL FUND REVENUE	25,248.08	170,391.33	615,000.00	444,608.67	27.7



TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2024

SALES TAX STREETS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL PROJECTS</u>					
45-430-10 CIP-MAIN STREET C&G 3RD TO 5TH	.00	.00	10,000.00	10,000.00	.0
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
<b>TOTAL CAPITAL PROJECTS</b>	<b>.00</b>	<b>.00</b>	<b>575,000.00</b>	<b>575,000.00</b>	<b>.0</b>
<u>DEPARTMENT 431</u>					
45-431-22 REPAIRS & MAINTENANCE-STREETS	.00	200.00	50,000.00	49,800.00	.4
45-431-24 SNOW REMOVAL	.00	.00	15,000.00	15,000.00	.0
<b>TOTAL DEPARTMENT 431</b>	<b>.00</b>	<b>200.00</b>	<b>65,000.00</b>	<b>64,800.00</b>	<b>.3</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>.00</b>	<b>200.00</b>	<b>640,000.00</b>	<b>639,800.00</b>	<b>.0</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>25,248.08</b>	<b>170,191.33</b>	<b>( 25,000.00)</b>	<b>( 195,191.33)</b>	<b>680.8</b>

TOWN OF WIGGINS  
 BALANCE SHEET  
 JULY 31, 2024

CONSERVATION TRUST

ASSETS

50-10100	CASH IN COMBINED CASH FUND	45,488.99	
50-10250	COLOTRUST FUND	117.18	
50-10251	HIGH PLAINS CNSRVTN TRST FUND	14,297.20	
	TOTAL ASSETS		59,903.37

LIABILITIES AND EQUITY

LIABILITIES

50-25320	FUND BALANCE	56,468.47	
	TOTAL LIABILITIES		56,468.47

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	1,498.17	
	BALANCE - CURRENT DATE	1,498.17	
	TOTAL FUND EQUITY		1,498.17
	TOTAL LIABILITIES AND EQUITY		57,966.64

TOWN OF WIGGINS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2024

CONSERVATION TRUST

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>REVENUES</u>						
50-33501	CT - ST PROCEEDS (LOTTERY)	.00	10,229.55	20,000.00	9,770.45	51.2
50-36100	INTEREST EARNED	.00	19.37	30.00	10.63	64.6
TOTAL FUND REVENUE		.00	10,248.92	20,030.00	9,781.08	51.2

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2024

CONSERVATION TRUST

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 430</u>					
50-430-17 CAPITAL OUTLAY -BLEACHER SHADE	6,397.33	8,750.75	12,000.00	3,249.25	72.9
50-430-18 CAPITAL OUTLAY-SPRY PAD	.00	.00	50,000.00	50,000.00	.0
50-430-19 CAPTAL OUTLAY-K PARK PG SOD	.00	.00	5,000.00	5,000.00	.0
TOTAL DEPARTMENT 430	6,397.33	8,750.75	67,000.00	58,249.25	13.1
<u>PARK OPERATIONS</u>					
50-452-60 REPAIRS AND MAINTENANCE	.00	.00	2,500.00	2,500.00	.0
TOTAL PARK OPERATIONS	.00	.00	2,500.00	2,500.00	.0
TOTAL FUND EXPENDITURES	6,397.33	8,750.75	69,500.00	60,749.25	12.6
NET REVENUE OVER EXPENDITURES	( 6,397.33)	1,498.17	( 49,470.00)	( 50,968.17)	3.0



**STAFF SUMMARY**  
**Board of Trustees Meeting**

**July 24, 2024**

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**DATE:** July 23, 2024

**AGENDA ITEM NUMBERS:** 6

**TOPIC:** Public Hearing on Budget Amendment and Consideration of Resolution No. 27-2024 - A Resolution Amending the 2023 Budget by Increasing the Appropriations and Estimated Beginning Fund Balance for the 1% Sales Tax Capital Improvement Projects Fund, by Increasing the Appropriations for the Water Fund, and by Increasing the Appropriations and Estimated Transfers From Other Funds for the Sewer Fund

**STAFF MEMBER RESPONSIBLE:** Nichole Seiber, Town Clerk, and Melinda Culley, Town Attorney

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**BACKGROUND AND SUMMARY**

During the audit process, the Town's auditor identified certain budget amendments required for the 2023 budget. The Town's accountant, Lorraine Trotter, has prepared a draft resolution that amends the 2023 budget as follows:

- The 2023 1% Sales Tax Capital Improvement Projects Fund Budget is amended to reflect a beginning fund balance of \$897,308 and an additional appropriation of \$255,000 for a transfer to the Sewer Fund.
- The 2023 Water Fund Budget is amended to reflect an additional appropriation of \$100,000 for Capital Outlay for potable water system improvements.
- The 2023 Sewer Fund Budget is amended to reflect additional revenues of \$255,000 from a transfer from the 1% Sales Tax Capital Improvement Projects Fund and an additional appropriation of \$350,000 for Sewer Line Replacements.

Per State law, the Board must conduct a public hearing on the proposed budget amendment.

**FISCAL IMPACT**

Approval of this resolution will balance the budget and will not result in a deficit, which is required by the Colorado Local Government Budget Law.

**STAFF RECOMMENDATION**

Staff recommends that the Board adopt this resolution to ensure the auditors are able to complete the audit in a timely manner.

**MOTION FOR APPROVAL**

I make a motion to adopt Resolution No. 27-2024 - A Resolution Amending the 2023 Budget by Increasing the Appropriations and Estimated Beginning Fund Balance for the 1% Sales Tax Capital Improvement Projects Fund, by Increasing the Appropriations for the Water Fund, and by Increasing the Appropriations and Estimated Transfers From Other Funds for the Sewer Fund

**ACTION REQUESTED**

MOTION, SECOND, ROLL-CALL VOTE

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

**TOWN OF WIGGINS, COLORADO  
RESOLUTION NO. 27-2024**

**A RESOLUTION AMENDING THE 2023 BUDGET BY INCREASING THE APPROPRIATIONS AND ESTIMATED BEGINNING FUND BALANCE FOR THE 1% SALES TAX CAPITAL IMPROVEMENT PROJECTS FUND, BY INCREASING THE APPROPRIATIONS FOR THE WATER FUND, AND BY INCREASING THE APPROPRIATIONS AND ESTIMATED TRANSFERS FROM OTHER FUNDS FOR THE SEWER FUND.**

**WHEREAS**, the Board of Trustees of the Town of Wiggins on December 14, 2022 adopted a budget for the 2023 fiscal year per Resolution 44-2022, pursuant to and in accordance with Colorado Local Government Budget Law; and

**WHEREAS**, the Board of Trustees of the Town of Wiggins on April 5, 2023 adopted an amended budget for the 2023 fiscal year per Resolution 16-2023, pursuant to and in accordance with Colorado Local Government Budget Law; and

**WHEREAS**, a need exists to appropriate additional sums of money in the 1% Sales Tax Capital Improvement Projects Fund to provide additional funds for a transfer to the Sewer Fund; and

**WHEREAS**, a need exists to increase the estimate of the 2023 Beginning Fund Balance for the Sales Tax Capital Improvement Projects Fund; and

**WHEREAS**, a need exists to appropriate additional sums of money in the Water Fund for capital improvements; and

**WHEREAS**, a need exists to amend the estimated revenues for the Sewer Fund by budgeting a transfer in from the 1% Sales Tax Capital Improvement Projects Fund; and

**WHEREAS**, a need exists to appropriate additional sums of money in the Sewer Fund for capital improvements;

**WHEREAS**, the amended 2023 budget, as revised by this Resolution, does not result in a deficit as required by law;

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

**Section 1.** The 2023 1% Sales Tax Capital Improvement Projects Fund Budget is amended to reflect a Beginning Fund Balance of \$897,308 and an additional appropriation of \$255,000 for a Transfer to the Sewer Fund.

**Section 2.** The 2023 Water Fund Budget is amended to reflect an additional appropriation of \$100,000 for Capital Outlay for potable water system improvements.

**Section 3.** The 2023 Sewer Fund Budget is amended to reflect additional revenues of \$255,000 from a Transfer from the 1% Sales Tax Capital Improvement Projects Fund and an additional appropriation of \$350,000 for Sewer Line Replacements.

**Section 4.** The foregoing appropriations are effective as of the date of this Resolution.

**INTRODUCED, READ, AND ADOPTED THIS 24<sup>th</sup> DAY OF JULY, 2024.**

TOWN OF WIGGINS, COLORADO

\_\_\_\_\_  
Christopher Franzen, Mayor

Attest:

\_\_\_\_\_  
Nichole Seiber, Town Clerk/Treasurer





## STAFF SUMMARY

Board of Trustees Meeting  
July 24, 2024

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**DATE:** July 23, 2024

**AGENDA ITEM NUMBER:** 7

**TOPIC:** Resolution 28-2024 – A Resolution Authorizing Changes to the Authorized Signers for the Town’s Accounts With BMO

**Staff Member Responsible:** Nichole Seiber, Town Clerk/Trustee

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**BACKGROUND:**

The Town loan accounts with BMO that still have Jeffrey Palmer and Deborah Lee as signatories.

**SUMMARY:**

It is in the Town’s best interest to remove Mr. Palmer and Ms. Lee from the Town’s BMO accounts.

**FISCAL IMPACT:**

This action has no negative impact on the Town’s adopted budget.

**APPLICABILITY TO TOWN OBJECTIVES AND GOALS TO PROVIDE SERVICES:**

This action supports the Board of Trustees goal of financial safety and security by updating the Authorized signers for the Town of Wiggins accounts as employees and staff change.

**OPTIONS AVAILABLE TO THE BOARD OF TRUSTEES:**

The Board of Trustees may approve the Resolution, approve the Resolution with modification, or not approve the Resolution.

**MOTION FOR APPROVAL:**

I make the motion to approve Resolution 28-2024 – A Resolution Authorizing Changes to the Authorized Signers for the Town’s Accounts with BMO.

**ACTION REQUESTED:**

Motion, Second, Roll-Call Vote.

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

**RESOLUTION NO. 28-2024**

**A RESOLUTION AUTHORIZING CHANGES TO THE AUTHORIZED SIGNERS FOR THE TOWN'S ACCOUNTS WITH BMO**

**WHEREAS**, the Board of Trustees desires to remove and add authorized signers to its BMO banking accounts;

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

**Section 1.** The Board of Trustees hereby authorizes the removal of Jeffrey Palmer and Deborah (Deb) Lee as authorized signers to the Town of Wiggins' banking accounts located at BMO. The Board of Trustees hereby authorizes the addition of Nichole Seiber, Town Clerk, as an authorized signer to such BMO accounts.

**Section 2.** The Mayor and Town Clerk are hereby authorized to execute and deliver any and all documents necessary to effect the change.

**INTRODUCED, ADOPTED AND RESOLVED THIS 24<sup>th</sup> DAY OF July, 2024.**

TOWN OF WIGGINS, COLORADO

\_\_\_\_\_  
Christopher Franzen, Mayor

ATTEST:

\_\_\_\_\_  
Nichole Seiber, Town Clerk