



**TOWN OF WIGGINS  
BOARD of TRUSTEES MEETING  
AGENDA**

**January 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***

**MEETING AGENDA**

**I. INTRODUCTIONS**

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

**II. CONSENT AGENDA**

1. Approval of Board of Trustees Meeting Minutes December 27, 2023
2. Approval of Board of Trustees Special Meeting Minutes January 10, 2024

**III. REPORTS/FINANCIALS**

- I. Town Manager Report
- II. Board of Trustees
- III. Approval of Bills January 2024
- IV. Financials-Actual to Budget

**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 will not respond to your comments this evening, rather they will take your comments and suggestions under advisement and provide direction to the appropriate member of Town Staff for follow-up.

**V. CONSIDERATION OF RESOLUTION NO. 01-2024**

A Resolution Amending the Utility Billing Process and Due Date for Water and Sewer Service Provided by the Town of Wiggins, Colorado

1. Resolution No. 01-2024

**VI. CONSIDERATION OF RESOLUTION NO. 02-2024**

A Resolution Amending Delinquent Charges for Water and Sewer Service Provided by the Town of Wiggins, Colorado

1. Resolution No. 02-2024

**VII. CONSIDERATION OF RESOLUTION NO. 03-2024**

A Resolution Setting Water and Sewer Investment Fees (Tap Fees) for the Town of Wiggins, Colorado

1. Resolution 03-2024

**VIII. CONSIDERATION OF RESOLUTION NO. 04-2024**

A Resolution Authorizing the Town Manager to Contract for the Purchase and Installation of a Vogelsang Xripper for the Johnson Street Lift Station

1. Resolution 04-2024

**IX. CONSIDERATION OF RESOLUTION NO. 05-2024**

A Resolution Authorizing the Mayor and Town Manager to Sign the 2023 Year End Audit Engagement Letter

1. Resolution No. 05-2024

**X. RECONSIDERATION OF ORDINANCE 04-2023 (POTENTIAL)**

An Ordinance Approving the 2024 Water Agreement Between the Town of Wiggins and WGC Trading Co.

1. Ordinance No. 01-2024

**XI. LIQUOR LICENSING AUTHORITY**

1. Wiggins Supers Retail Liquor License Renewal

**XII. ADJOURNMENT**

1. Closing Remarks by Mayor and Trustees, and Meeting Adjournment



## **MINUTES OF MEETING**

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

December 27, 2023 at 7:00 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, December 27, 2023. Mayor Chris Franzen called the meeting to order at 7:00 p.m. The following Trustees answered roll call: Mayor Chris Franzen, Mayor Pro-Tem David Herbstman, and Trustees: Bryan Flax, Steven Perrott, Bruce Miller, Jerry Schwindt, and Mandy Camilleri. Staff present were Tom Acre, Town Manager and Nichole Seiber, Town Clerk/Treasurer.

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

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

#### **CONSENT AGENDA**

Mayor Franzen asked if the Town was caught up on the Jones account. The Town Manager confirmed the Jones account is paid in full.

Mayor Pro Tem Herbstman inquired about the water rights engineering with LRE Water. The Town Manager stated that it was for the water court case for Wiggins North that was settled in the 2023 year and for Glassey Farms as well.

Trustee Perrott asked what the breakdown was for Wiggins Farm and Auto as the Town paid \$6,500.00 to them listed as Public Works supplies and F-150 engine as well as \$6,500.00 for the transmission repair as well. The Town Manager clarified part of the \$6,500.00 was used for paint and he would have to look at the detail listing for the rest of the supplies that were purchased. As far as the transmission company, the cost pretty much doubled due to the two turbos that were needed, other components that were needed for the engine, and the complex engine wiring.

Trustee Miller asked if all the crack sealing was complete. The Town Manager confirmed it has been complete.

Trustee Flax inquired about the cell phone bill being so high. The Town Manager explained that was a couple of months' worth of usage and he mistakenly reported too many months of bills at one time.

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



### **TOWN MANAGER REPORT**

- The Town Manager stated he completed the budget.
- The Town Manager discussed how the membranes are scheduled to be replaced at the RO plant in mid-January. He stated that the Public Works staff is waiting for the electrician to install the final wiring components in the aerators.

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

No discussion regarding the Financials to Actual. The Town Manager stated there is not much to cover as this topic will be discussed at the budget hearing. The one thing he did mention was the misallocation of the park electricity and how the actuals are around \$5,000 - \$6,000 for the year.

The Town Manager went on to say the water and sewer revenues are looking good. He anticipated receiving a little more income in sales tax so there is some research to be done for that discrepancy. Mayor Pro Tem Herbstman clarified that we should be receiving sales tax from the food trucks that are operating in town limits as well.

Motion was made by Trustee Flax to approve Financials Actual to Budget. Seconded by Trustee Schwindt. Roll Call: Motion was unanimously approved.

### **PUBLIC COMMENTS**

The Public Comments portion of the meeting was opened at 7:20 p.m.

There were no speakers present.

The Town Manager read a statement from an envelope that was dropped off at Trustee Miller's residence earlier in the evening. Inside the envelope were pictures of some issues the residents were having on Karen Street relating to flooding during heavy rain events and blowing sand. After reading the comments, the Town Manager stated he will have a discussion with the Public Works Department and show them the pictures. There was discussion on the loads being dumped on the streets as being pure sand and the problems that creates on the roads as well as for the residents. Mayor Franzen said this problem needs corrected.

The Public Comment portion of the meeting was closed at 7:23 p.m.

### **PUBLIC HEARING**

The Public Comment portion of the meeting was opened at 7:23 p.m.

There were no speakers present.

The Public Comment portion of the meeting was closed at 7:24 p.m.



The Town Manager and the Board discussed the 2024 Wiggins Budget. Topics of discussion included the property tax revenue being reduced, the Town's 50<sup>th</sup> Anniversary of Incorporation, celebrations in general, impact fees for water development, zeroing out line items and renumbering GL Codes, tap fees, Parks and Rec budget, street paving, and the grinder at the lift stations.

**CONSIDERATION OF RESOLUTION 46-2023** – A Resolution Levying General Property Taxes for the Year 2023 to Help Defray the Costs of Government for the Town of Wiggins, Colorado for the 2024 Budget Year.

Motion was made by Mayor Pro Tem Herbstman to approve Resolution 46-2023 Seconded by Trustee Perrott. Roll Call: Motion was unanimously approved.

**CONSIDERATION OF RESOLUTION 47-2023** – A Resolution Summarizing Expenditures and Revenues for Each Fund and Adopting a Budget for the Town of Wiggins, Colorado for the Calendar Year Beginning January 1, 2024 and Ending December 31, 2024.

Motion was made by Trustee Flax to approve Resolution 47-2023 Seconded by Trustee Miller. Roll Call: Motion was unanimously approved.

**CONSIDERATION OF RESOLUTION 48-2023** – A Resolution Appropriating Sums of Money to the Various Funds and Spending Agencies in the Amounts and for the Purposes Set Forth Below for the Town of Wiggins, Colorado for the 2024 Budget Year.

Motion was made by Trustee Perrott to approve Resolution 48-2023 Seconded by Trustee Schwindt. Roll Call: Motion was unanimously approved.

**CONSIDERATION OF RESOLUTION 49-2023** – A Resolution Certifying Compliance with Article X, Section 20 of the Colorado Constitution.

Motion was made by Trustee Schwindt to approve Resolution 49-2023 Seconded by Trustee Camilleri. Roll Call: Motion was unanimously approved.

**CONSIDERATION OF RESOLUTION 50-2023** – A Resolution Creating a Non-Emergency Reserve for the Town of Wiggins, Colorado.

Motion was made by Mayor Pro Tem Herbstman to approve Resolution 50-2023 Seconded by Trustee Perrott. Roll Call: Motion was unanimously approved.

**CONSIDERATION OF RESOLUTION 51-2023** – A Resolution in Support of and Authorizing the Town Manager to Apply for an Energy Mineral Impact Assistance Grant from the Colorado Department of Local Affairs.



Motion was made by Trustee Schwindt to approve Resolution 51-2023 Seconded by Trustee Camilleri. Roll Call: Motion was unanimously approved.

#### **EXECUTIVE SESSION**

An Executive Session for discussion of a personnel matter under C.R.S. Section 24-6-402(4)(f) and not involving: any specific employees who have requested discussion of the matter in open session; any member of this body or any elected official; the appointment of any person to fill an office of this body or of an elected official; or personnel policies that do not require the discussion of matters personal to particular employees – Year-End Staff Compensation Adjustment.

Motion was made by Mayor Pro Tem Herbstman to move into the Executive Session for the purpose stated above. Seconded by Trustee Miller. Roll Call: The motion to go into Executive Session was approved unanimously. The Board of Trustees entered the Executive Session at 8:13 p.m.

The Board adjourned from the Executive Session at 9:06 p.m.

#### **REPORT FROM EXECUTIVE SESSION**

The Board gave general direction to the Town Manager regarding year end staff compensation. No formal action was taken during the Executive Session.

#### **ADJOURNMENT**

The Mayor invited closing remarks.

Mayor Franzen adjourned the meeting at 9:07 pm.

**Respectfully submitted by:**

A handwritten signature in blue ink that reads "Nichole A. Seiber".

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The Town Clerk/Treasurer, Nichole Seiber



## **MINUTES OF MEETING**

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

January 10, 2024 at 8:23 p.m.

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

A Special Meeting of the Town Board of Trustees for the Town of Wiggins, Colorado was held on Wednesday, January 10, 2024. Mayor Chris Franzen called the meeting to order at 8:23 p.m. The following Trustees answered roll call: Mayor Chris Franzen, Mayor Pro-Tem David Herbstman, and Trustees: Bryan Flax, Steven Perrott, Bruce Miller, and Jerry Schwindt. Staff present was Tom Acre, Town Manager and Nichole Seiber, Town Clerk.

#### **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**

For discussion of a personnel matter under C.R.S. Section 24-6-402(4)(f) and not involving: any specific employees who have requested discussion of the matter in open session; any member of this body or any elected official; the appointment of any person to fill an office of this body or of an elected official; or personnel policies that do not require the discussion of matters personal to particular employees – Town Manager Goals

Motion was made by Trustee Steven Perrott to go into Executive Session. Seconded by Mayor Pro-Tem Herbstman. Roll Call: The motion to go into Executive Session was unanimously approved. The Board of Trustees entered the Executive Session at 8:27 p.m.

The Board of Trustees adjourned the Executive Session at 9:08 pm

#### **REPORT FROM EXECUTIVE SESSION**

The Board of Trustees gave the Town Manager general direction regarding goal for the next six months.

#### **ADJOURNMENT**

Mayor Franzen adjourned the meeting at 9:09 pm.

**Respectfully submitted by:**

A handwritten signature in blue ink that reads "Nichole A. Seiber".

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Nichole Seiber, Town Clerk



## **TOWN MANAGER REPORT**

### **Board of Trustees Meeting January 24, 2024**

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- All department staff are working on and making progress of developing six-month goals by the end of January.
  - The Town Manager attended the CML Policy Committee meeting held remotely last week. CML staff presented several bills they are following in the 2024 legislative session.
  - Staff continues to work with several development projects including Ziggy's and Daniel Harrison's Northridge 4-plex development on East Corona on site development plan submittal. Both need additional traffic information. The Northridge development is working through storm drainage issues.
  - Work on the Comprehensive Plan update continues with additional outreach at basketball games and local gatherings such as the Senior Center and restaurants. A steering committee meeting is scheduled for late February.
  - Staff is in discussions with the Statewide Internet Portal Authority (SIPA) and their contractor for assistance in meeting the July deadline for digital accessibility compliance for our website.
  - Staff has done additional research into the cost and options for the office copier if we choose to go forward.
  - Staff responded to DOLA regarding the recent grant submittal for the Kiowa-Bijou water line. The request included add fiber conduit to the trench we could lease out.
  - Staff is working with Miller and Associates and DOLA on our early bidding process for the Kiowa-Bijou water line project so we are in compliance with DOLA's contracting requirements.
  - Staff evaluated utility billing process to adjust bill due date and delinquent charges process to come in compliance with State Statutes.

- Staff has been working on the year end procedures for both payroll and accounts payable.
- Code Enforcement – Sent out 10 notices, three have reached compliance, following up on others this week.
- Wiggins Police red tagged 7 vehicles as abandoned/inoperable and towed 2.
- Wiggins Police gave out 26 warnings and two citations for not clearing sidewalks of snow after last snow storm.
- New Wiggins Police Tahoe is schedule for Laws to come to Wiggins to finish wiring, lights and computer set up.
- New rifles for WPD are expected soon.
- Dangerous Buildings-Notices sent out to 311 Pearl, 205 Pearl and 512 Central. 311 Pearl met with staff and presented a plan and schedule to demo. 205 Pearl and 512 Central we need to begin the abatement process. Ownership for 205 Pearl is in question.

Prairie House – metal building requested 45-day extension for demo.

- Numerous speed limit signs, stop signs and street signs have been replaced. Replacements should be completed by the end of the month.
- Heating units in key facilities around Town (RO Plant and Booster Station) are in the process of having redundant heat sources installed.
- New aerators at the Sewer plant are installed, waiting for remaining electrical components for completion. Electrician and supplier are being contacted
- Waiting on CDOT ROW permit approval to install RO discharge line vault. Vault material has been acquired and staged. RO membrane replacement will be scheduled after permit approval.
- Staff has finished modifications at the Johnson Street Lift Station to prevent float malfunctions.
- Repairs have been made on the barns at County Road P and fireworks racks have been stored. Barns are being organized and a section of roof is scheduled for repair.
- The west overhead door on south side for the shop malfunctioned and was repaired. Repairs have made numerous times and no longer seals properly. Staff is looking at replacing the door as the rails and door are failing due age and use.
- Shop organization continues, vehicle maintenance logging and a work order tracking system are being implemented.

- Levy inspection was completed with the USACE. Report is forth coming. Key items such as travel on levy, prairie dogs, vegetation and dam exercise will be scheduled in the coming months.

# INCIDENT ANALYSIS - DAY

Date 01/08/2024

Time 14:07:27

Report CFS03


Agency Wiggins Police Dept.

Dates 12/01/2023 Thru 12/31/2023

Activity	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Total
Agency: WPD Wiggins Police Dept.								
	2	0	0	0	0	0	0	2
00400 Assault	0	0	0	0	0	1	0	1
00600 Theft	0	1	0	0	1	0	0	2
02415 Domestic Violence	0	0	0	0	0	1	1	2
02430 Loud Noise	1	1	0	0	0	0	0	2
02620 Trespassing	0	0	0	0	0	1	0	1
02660 Harass/threat	0	0	0	0	0	0	1	1
02670 Local Ordinance Violation	0	0	0	0	0	0	1	1
02671 Dog At Large	1	0	0	0	0	0	0	1
02679 Weed Violation	0	0	0	0	1	0	0	1
02700 Susp Pers/veh/inc	0	1	0	0	0	2	0	3
03000 Community Policing	0	3	0	0	1	0	1	5
03010 Assist Other Agency	0	0	1	3	4	3	0	11
03060 Funeral Assist	0	1	0	0	0	0	0	1
03080 Medical Assist	0	1	1	0	0	1	0	3
03100 Welfare Check	0	0	0	1	1	0	0	2
03120 Extra Patrol	9	4	20	17	56	66	37	209
03121 Vacation House Check	0	0	6	3	3	0	0	12
03540 Traffic Accident	1	0	0	0	0	0	0	1
03590 Traffic Ctrl	0	0	0	0	1	0	0	1
03600 Driving Complaint	1	0	0	0	0	0	0	1
03610 Parking Complaint	0	0	0	0	0	1	0	1
03643 Animal Impound/Release	0	0	0	0	2	0	0	2
03730 Lost/found	0	0	0	1	0	0	0	1
03750 Meet Party	1	0	0	0	0	0	0	1
03760 Information	1	0	1	1	0	0	0	3
03770 Return Phone Call	0	0	0	1	0	2	0	3
04000 Alarm	0	0	0	1	1	0	0	2
05000 Misc	0	0	2	2	0	2	0	6
07410 Disturbance	0	0	0	1	0	0	0	1
07510 Abandoned Vehicle	0	0	1	0	0	0	1	2
07520 Motorist Assist	0	0	0	0	0	1	0	1
07530 Traffic Contact	1	5	5	5	7	9	4	36
07580 Vehicle Inspection	0	1	1	0	0	0	0	2
07700 Juv Problem	0	0	0	1	0	0	0	1
09000 Fire Investigation LE	0	0	1	0	0	1	0	2
09001 911-Welfare Check	2	2	2	0	1	0	0	7
09007 Animal Welfare Check	0	0	1	0	0	0	2	3
09900 Follow Up/Investigation	0	2	1	1	0	3	1	8
09917 Special Events	0	0	0	0	0	0	1	1
35HR Traffic Accident-H & R	0	0	0	0	0	1	0	1
SEO Select Enforce Off Init	0	2	3	5	14	15	4	43
Wiggins Police Dept. Agency Total	20	24	46	43	93	110	54	390
Total	20	24	46	43	93	110	54	390

**TOWN of WIGGINS - BILLS PAID**  
**JANUARY 2024**

Vendor	Description	Amount Paid
BLUE LIGHTNING	Internet and Phone	\$463.22
BLUE360 MEDIA	Peace Officer's Handbook	\$82.95
BMO NA (BANK OF THE WEST)	BMO Loan#3140356412-1%Loan Fee	\$28,906.20
CASELLE, INC	Finance Software Support	\$974.00
CENTRAL AUTO PARTS	Chainsaw Repairs/blades	\$346.78
CITY OF FORT MORGAN UTILITIES	Glassey Pump Elect	\$8.17
COLORADO ANALYTICAL LABORATORY	Water Analytical	\$450.40
CORE & MAIN	Meters & Meter Read Software	\$8,008.86
COUNTRY HARDWARE	PW Misc Shop Supplies	\$1,904.73
ERIC GONZALEZ CPA	Safety Deposit Box	\$40.00
Grainger	RO & Lift Station Repair	\$492.17
HARBOR FREIGHT TOOLS	PW Tools & Equipment	\$523.67
HAYES POZNANOVIC KORVER, LLC	Water Rights Attorney Legal Fees	\$4,001.00
HE LLC	PW Assist and Welding	\$2,138.00
KAMMERER, WILLIAM M.	Water Shares Lease/Purch Paymt	\$3,510.42
KELLY, PC	Town Attorney Legal Fees	\$4,106.50
KIDS AT THEIR BEST (KATB)	Donation KATB	\$1,000.00
LEAF	Copier Lease	\$159.00
M & S ELECTRIC, INC.	Pump Repair Johnshon Lift Station/Shop	\$4,236.91
MORGAN COUNTY QUALITY WATER	3261 CR U	\$34.03
NEWCO INC	Circuit Breakers & Electric Rewire	\$691.03
OUT WEST SENIOR CENTER	Donation Senior Center	\$1,250.00
PEREZ, IRMA	Reimbursement Christmas Celebration	\$48.10
PITNEY BOWES	Postage Machine Lease & Supplies	\$287.70
PITNEY BOWES-PURCHASE POWER	Postage	\$604.50
Primary Arms, LLC	Mounting Plate & Light	\$965.10
PROFESSIONAL MANAGEMENT SOLUTIONS	Contract Accountant	\$8,373.75
RUDY'S G.T.O.	Tires	\$1,658.50
SAFEbuilt Lochbox #88135, LLC	Bldg Inspection Re-Roofs	\$90.00
STUB'S GAS & OIL, INC.	Fuel WPD & Misc	\$195.98
The Sherwin Williams Company	Cont PC GHT RACX LTX Paint	\$439.00
TOWN OF WIGGINS	BMO Acct#0062652144 SyncingFund	\$72,265.50
TOWN OF WIGGINS	BMO Acct#048722003 LoanInterest	\$58,662.84
TREATMENT TECHNOLOGY	Water & Sewer Treatment Chemicals	\$3,370.00
USA BLUEBOOK	Johnson Lift Stat & Sewer Plat Repair	\$214.40
WEX FLEET UNIVERSAL	Fuel for Public Works & WPD	\$3,756.86
WIGGINS FARM AND AUTO SUPPLY	Vehicle Repair & Maint/Shop Supplies	\$379.19
WIGGINS HISTORICAL GROUP	Donation Old Trail School	\$1,250.00
WIGGINS SUPER'S 1846	Misc Supplies	\$198.70
WOLF WASTE, LLC	Trash Removal	\$378.00

Approved: 

Date: 01/24/2024

Total: \$216,466.16

TOWN OF WIGGINS  
COMBINED CASH INVESTMENT  
DECEMBER 31, 2023

COMBINED CASH ACCOUNTS

01-10210	HIGH PLAINS-MAIN CHECKING	1,381,277.82
01-10220	HIGH PLAINS-SWEEP ACCOUNT	2,770,701.35
01-10700	RETURNED CHECK CLEARING ACCT	( 100.30)
01-10750	UTILITY CASH CLEARING ACCOUNT	1,401.70
		<hr/>
	TOTAL COMBINED CASH	4,153,280.57
01-20200	ACCOUNTS PAYABLE	( 751.66)
01-10100	CASH ALLOCATED TO OTHER FUNDS	( 4,417,885.38)
		<hr/>
	TOTAL UNALLOCATED CASH	( 265,356.47)
		<hr/>

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	1,874,936.11
20	ALLOCATION TO WATER ENTERPRISE	1,106,203.86
30	ALLOCATION TO SEWER ENTERPRISE	1,418,457.73
40	ALLOCATION TO SALES TAX CAPITAL IMPROVEMENT	739,615.05
45	ALLOCATION TO SALES TAX STREETS	( 755,843.72)
50	ALLOCATION TO CONSERVATION TRUST	35,641.35
		<hr/>
	TOTAL ALLOCATIONS TO OTHER FUNDS	4,419,010.38
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	( 4,417,885.38)
		<hr/>
	ZERO PROOF IF ALLOCATIONS BALANCE	1,125.00
		<hr/>

TOWN OF WIGGINS  
BALANCE SHEET  
DECEMBER 31, 2023

GENERAL FUND

ASSETS

10-10100	CASH IN COMBINED CASH FUND	1,874,936.11	
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	18,872.12	
10-10250	COLOTRUST FUND	114.36	
10-10260	CASH IN USE TAX FUND	267,277.31	
10-10310	CASH W/ COUNTY TREASURER	3,905.23	
10-10500	PROPERTY TAXES RECEIVABLE	524,163.97	
10-11500	ACCOUNTS RECEIVABLE	69,483.13	
10-14100	PREPAID EXPENSES	302.06	
	TOTAL ASSETS		2,759,903.98

LIABILITIES AND EQUITY

LIABILITIES

10-20200	ACCOUNTS PAYABLE	( 630.74)	
10-20210	PAYABLE TO SCHOOL DISTRICT	26,126.16	
10-22210	DEFERRED PROPERTY TAX	524,163.97	
10-22410	UNEARNED REVENUE	292,319.77	
10-22710	FED/ FICA TAXES PAYABLE	6,048.22	
10-22720	STATE W/H TAXES PAYABLE	15,505.58	
10-22740	POLICE PENSION PAYABLE	521.85	
10-22760	DEFERRED COMP CONTRIB PAYABLE	( 1,397.70)	
10-22770	UNEMPLOYMENT PAYABLE	( 2,574.26)	
10-22790	GARNISHMENT PAYABLE	( 647.50)	
10-22820	HEALTH INSURANCE PAYABLE	( 39,969.61)	
10-22825	AFLAC PAYABLE	( 95.45)	
10-22830	LIFE INSURANCE PAYABLE	22.40	
10-22840	VISION INSURANCE PAYABLE	51.27	
10-25320	FUND BALANCE	1,630,064.23	
	TOTAL LIABILITIES		2,449,508.19

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD	120,331.67		
BALANCE - CURRENT DATE		120,331.67	
TOTAL FUND EQUITY			120,331.67
TOTAL LIABILITIES AND EQUITY			2,569,839.86

TOWN OF WIGGINS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES</u>					
10-30004 GENERAL MISCELLANEOUS	.00	3,573.81	.00	( 3,573.81)	.0
10-31100 CURRENT PROPERTY TAX	.00	520,308.64	524,164.00	3,855.36	99.3
10-31200 SPECIFIC OWNERSHIP	.00	40,766.01	30,000.00	( 10,766.01)	135.9
10-31300 1% TOWN SALES TAX	.00	289,873.62	300,000.00	10,126.38	96.6
10-31301 USE TAX	341.43	73,796.27	10,000.00	( 63,796.27)	738.0
10-31420 CIGARETTE TAX	.00	2,447.60	1,500.00	( 947.60)	163.2
10-31810 SEVERENCE TAX	.00	71,431.42	10,000.00	( 61,431.42)	714.3
10-31820 FRANCHISE FEE-MORGAN CTY REA	2,436.00	12,178.00	8,000.00	( 4,178.00)	152.2
10-31821 FRANCHISE FEE-XCEL ENERGY	1,890.28	18,605.14	8,000.00	( 10,605.14)	232.6
10-31823 FRANCHISE FEE--BLUE LIGHTNING	.00	4,055.64	2,750.00	( 1,305.64)	147.5
10-31900 PENALTIES & INTEREST	.00	821.66	.00	( 821.66)	.0
10-32110 LIQUOR LICENSE (15%)	100.00	220.00	175.00	( 45.00)	125.7
10-32210 BUILDING PERMITS	( 128.03)	45,398.51	25,000.00	( 20,398.51)	181.6
10-33412 DOLA EIAF 2021	.00	149,554.68	82,500.00	( 67,054.68)	181.3
10-33413 DOLA REDI GRANT (PASS THRU)	.00	7,750.00	150,000.00	142,250.00	5.2
10-33430 MISCELLANEOUS FEES	.00	187.11	.00	( 187.11)	.0
10-33530 HIGHWAY USERS TAX	.00	57,468.69	55,000.00	( 2,468.69)	104.5
10-33550 ADDITIONAL MOTOR VEHICLE	.00	7,984.86	6,000.00	( 1,984.86)	133.1
10-33800 ROAD & BRIDGE	.00	59,451.59	40,000.00	( 19,451.59)	148.6
10-34210 SPECIAL POLICE SERVICES	.00	220.10	.00	( 220.10)	.0
10-34215 VIN INSPECTIONS	45.00	765.00	250.00	( 515.00)	306.0
10-34220 BUILDING DEVELOPMENT REVIEW	4,000.00	8,286.03	5,000.00	( 3,286.03)	165.7
10-34221 BUILDING INSPECTION PLAN REV	.00	23,585.46	1,000.00	( 22,585.46)	2358.6
10-34282 PARKS & REC FEES	.00	2,940.00	.00	( 2,940.00)	.0
10-34283 SOFTBALL REG FEES	.00	.00	2,000.00	2,000.00	.0
10-34284 BASEBALL REG FEES	.00	9,030.00	11,000.00	1,970.00	82.1
10-34286 VOLLEYBALL REG FEES	.00	25.00	1,000.00	975.00	2.5
10-34287 SOCCER REG FEES	.00	1,851.00	1,500.00	( 351.00)	123.4
10-34289 MISCELLANEOUS ACTIVITY FEES	.00	.00	2,000.00	2,000.00	.0
10-34290 MISCELLANEOUS FEES	10,527.02	10,527.02	.00	( 10,527.02)	.0
10-35110 COURT FINES-MUNICIPAL	1,480.00	50,070.99	30,000.00	( 20,070.99)	166.9
10-36000 OTHER MISCELLANEOUS REVENUE	( 165.00)	12,279.99	.00	( 12,279.99)	.0
10-36010 DOG LICENSES/CLINIC	5.00	365.00	300.00	( 65.00)	121.7
10-36011 BUSINESS LICENSES	45.00	847.82	3,500.00	2,652.18	24.2
10-36012 CONTRACTOR LICENSES	750.00	2,600.00	1,800.00	( 800.00)	144.4
10-36013 GOLF CART LICENSES	.00	525.00	150.00	( 375.00)	350.0
10-36014 MISCELLANEOUS FEES	.00	25.00	.00	( 25.00)	.0
10-36040 INSURANCE PROCEEDS	.00	32,461.19	.00	( 32,461.19)	.0
10-36050 CAPITAL CREDITS RECEIVED	.00	2,200.98	.00	( 2,200.98)	.0
10-36100 INTEREST ON SAVINGS	.00	55,201.30	10.00	( 55,191.30)	55201
10-36310 BUILDING & FARM RENT	.00	3,800.00	6,000.00	2,200.00	63.3
10-36420 REFUNDS	.00	( 8.94)	.00	8.94	.0
10-36500 CONTRIBUTIONS/DONATIONS	500.00	665.00	.00	( 665.00)	.0
10-36501 SPONSORSHIPS	.00	1,345.00	.00	( 1,345.00)	.0
10-36510 OTHER GRANTS	.00	400.00	.00	( 400.00)	.0
10-36512 GRANTS--DUI	.00	825.00	.00	( 825.00)	.0
10-36513 GRANTS--TRAINING	.00	625.00	.00	( 625.00)	.0
10-36515 GRANT--C.I.O.T.	.00	2,005.50	.00	( 2,005.50)	.0
10-39210 SALE OF FIXED ASSETS	.00	1,207.60	.00	( 1,207.60)	.0

TOWN OF WIGGINS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

	GENERAL FUND				
	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL FUND REVENUE	21,826.70	1,590,544.29	1,318,599.00	( 271,945.29)	120.6

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENTAL</u>					
10-410-13 FINANCIAL AUDIT	.00	5,466.67	5,000.00	( 466.67)	109.3
10-410-22 EMPLOYEE EVAL/TESTING	.00	1,350.00	.00	( 1,350.00)	.0
10-410-32 PROFESSIONAL SERVICES	10,429.24	24,765.45	22,500.00	( 2,265.45)	110.1
10-410-34 CODIFICATION	.00	7,930.00	12,000.00	4,070.00	66.1
10-410-35 COPIER LEASE	239.00	1,008.57	650.00	( 358.57)	155.2
10-410-40 EMPLOYEE TRAINING	815.84	3,676.46	5,000.00	1,323.54	73.5
10-410-41 TELEPHONE & INTERNET	139.64	2,759.97	1,400.00	( 1,359.97)	197.1
10-410-42 UTILITIES--ELECTRIC	422.45	815.58	2,000.00	1,184.42	40.8
10-410-43 OFFICE BLDG REPAIRS & MAINT	.00	1,482.00	5,000.00	3,518.00	29.6
10-410-44 POSTAGE METER LEASE	242.81	1,589.72	250.00	( 1,339.72)	635.9
10-410-45 UTILITIES-GAS	294.66	1,506.11	1,500.00	( 6.11)	100.4
10-410-46 CELL PHONE	337.77	1,424.19	1,260.00	( 164.19)	113.0
10-410-48 TRASH	71.40	227.40	300.00	72.60	75.8
10-410-52 INSURANCE & BONDS	.00	45,698.84	32,180.00	( 13,518.84)	142.0
10-410-54 ADVERTISING	.00	.00	600.00	600.00	.0
10-410-55 POSTAGE & SHIPPING	455.47	730.90	800.00	69.10	91.4
10-410-58 TRAVEL & MEETINGS	195.21	2,224.07	5,200.00	2,975.93	42.8
10-410-61 OPERATING SUPPLIES	546.78	4,641.81	5,500.00	858.19	84.4
10-410-68 COPIER EXPENSE	.00	1,257.17	725.00	( 532.17)	173.4
10-410-70 IT SUPPORT	324.73	974.13	15,000.00	14,025.87	6.5
10-410-71 COMPUTER SOFTWARE	1,152.40	6,041.50	3,000.00	( 3,041.50)	201.4
10-410-87 EQUIPMENT	.00	4,960.00	.00	( 4,960.00)	.0
10-410-90 DUES & SUBSCRIPTIONS	40.00	1,116.00	4,000.00	2,884.00	27.9
10-410-91 NEWSLETTERS & PUBLICATIONS	.00	382.16	800.00	417.84	47.8
TOTAL GENERAL GOVERNMENTAL	15,707.40	122,028.70	124,665.00	2,636.30	97.9
<u>ADMINISTRATION DEPARTMENT</u>					
10-411-11 SALARY-TOWN CLERK	6,246.64	18,222.95	.00	( 18,222.95)	.0
10-411-15 ADMINISTRATION DEPT EMPLOYEES	11,227.88	76,833.46	134,102.00	57,268.54	57.3
10-411-20 EMPLOYEE BENEFITS	1,619.80	7,199.72	18,115.00	10,915.28	39.7
10-411-22 FICA & MEDICARE	1,325.80	7,144.08	10,259.00	3,114.92	69.6
10-411-23 457 RETIREMENT	673.84	3,614.21	6,500.00	2,885.79	55.6
10-411-25 UNEMPLOYMENT INS	6.60	79.85	402.00	322.15	19.9
10-411-26 WORKERS' COMPENSATION	.00	4,084.54	200.00	( 3,884.54)	2042.3
10-411-27 EMPLOYEE APPRECIATION	48.10	507.39	1,200.00	692.61	42.3
10-411-28 TA VEHICLE STIPEND	219.29	219.29	1,000.00	780.71	21.9
TOTAL ADMINISTRATION DEPARTMENT	21,367.95	117,905.49	171,778.00	53,872.51	68.6

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>JUDICIAL DEPARTMENT</u>					
10-412-00 CONTRACT-JUDGE	.00	3,750.00	3,800.00	50.00	98.7
10-412-01 CONTRACT-TOWN PROSECUTOR	1,225.00	6,492.50	3,250.00	( 3,242.50)	199.8
10-412-11 COURT SPANISH INTERPRETOR	.00	100.00	.00	( 100.00)	.0
10-412-35 COPIER LEASE	127.70	313.73	400.00	86.27	78.4
10-412-41 TELEPHONE & INTERNET	.00	.00	100.00	100.00	.0
10-412-44 POSTAGE METER LEASE	145.69	208.77	.00	( 208.77)	.0
10-412-55 POSTAGE	273.28	788.51	200.00	( 588.51)	394.3
10-412-61 OFFICE SUPPLIES	9.49	169.75	150.00	( 19.75)	113.2
10-412-68 COPIER EXPENSE	.00	310.23	100.00	( 210.23)	310.2
10-412-70 IT SUPPORT	.00	.00	100.00	100.00	.0
10-412-71 COMPUTER SOFTWARE	.00	189.20	200.00	10.80	94.6
TOTAL JUDICIAL DEPARTMENT	1,781.16	12,322.69	8,300.00	( 4,022.69)	148.5
<u>MAYOR &amp; LEGISLATIVE BOARDS</u>					
10-413-10 MAYOR COMPENSATION	.00	200.00	2,400.00	2,200.00	8.3
10-413-11 BOARD OF TRUSTEES COMPENSATION	880.00	5,480.00	2,880.00	( 2,600.00)	190.3
10-413-12 BOARD OF TRUSTEES APPRECIATION	.00	196.37	500.00	303.63	39.3
10-413-22 FICA & MEDICARE	67.32	434.52	404.00	( 30.52)	107.6
10-413-26 WORKERS' COMPENSATION	.00	224.81	100.00	( 124.81)	224.8
10-413-40 BOARD OF TRUSTEES TRAINING	.00	.00	3,000.00	3,000.00	.0
10-413-51 E & O INSURANCE	.00	.00	3,200.00	3,200.00	.0
10-413-58 BOARD TRAVEL & MEETINGS	.00	82.55	5,000.00	4,917.45	1.7
10-413-71 COMPUTER SOFTWARE	.00	488.37	200.00	( 288.37)	244.2
10-413-90 DUES & SUBSCRIPTIONS	.00	.00	2,500.00	2,500.00	.0
TOTAL MAYOR & LEGISLATIVE BOARDS	947.32	7,106.62	20,184.00	13,077.38	35.2
<u>ELECTIONS</u>					
10-414-00 ELECTIONS	.00	.00	3,000.00	3,000.00	.0
TOTAL ELECTIONS	.00	.00	3,000.00	3,000.00	.0
<u>TREASURER'S OFFICE</u>					
10-415-15 COLLECTIONS (TREASURERS FEE)	.00	10,408.22	10,000.00	( 408.22)	104.1
10-415-30 TOWN LEGAL	9,288.00	48,074.00	60,000.00	11,926.00	80.1
10-415-40 REPORTING & PUBLISHING	.00	18.40	500.00	481.60	3.7
TOTAL TREASURER'S OFFICE	9,288.00	58,500.62	70,500.00	11,999.38	83.0

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ECONOMIC DEVELOPMENT</u>						
10-416-50	ECONOMIC DEVELOPMENT	.00	150,000.00	160,000.00	10,000.00	93.8
10-416-51	MEMBERSHP FEE/DUES	.00	2,670.00	2,800.00	130.00	95.4
	TOTAL ECONOMIC DEVELOPMENT	.00	152,670.00	162,800.00	10,130.00	93.8
<u>COMMUNITY DEVELOPMENT</u>						
10-417-30	COMMUNITY MEETINGS	.00	.00	1,000.00	1,000.00	.0
10-417-35	COPIER LEASE	31.80	193.98	95.00	( 98.98)	204.2
10-417-44	POSTAGE MACHINE LEASE	97.12	139.16	105.00	( 34.16)	132.5
10-417-55	POSTAGE	.00	.00	500.00	500.00	.0
10-417-61	OFFICE SUPPLIES	.00	7.98	120.00	112.02	6.7
10-417-63	ABATEMENT	.00	.00	1,500.00	1,500.00	.0
10-417-68	COPIER EXPENSE	.00	310.23	120.00	( 190.23)	258.5
10-417-70	IT SUPPORT	.00	.00	200.00	200.00	.0
10-417-71	COMPUTER SOFTWARE	.00	161.70	100.00	( 61.70)	161.7
10-417-85	CODE ENFORCEMENT	.00	240.00	500.00	260.00	48.0
10-417-91	NEWSLETTER	.00	.00	2,100.00	2,100.00	.0
	TOTAL COMMUNITY DEVELOPMENT	128.92	1,053.05	6,340.00	5,286.95	16.6
<u>PLANNING &amp; ZONING</u>						
10-418-30	LEGAL/ENGINEERING SUPPORT	2,451.00	7,944.75	3,500.00	( 4,444.75)	227.0
10-418-35	COPIER LEASE	31.80	193.94	95.00	( 98.94)	204.2
10-418-40	STAFF TRAINING	.00	.00	1,500.00	1,500.00	.0
10-418-41	TELEPHONE & INTERNET	13.33	85.24	425.00	339.76	20.1
10-418-44	POSTAGE MACHINE LEASE	145.69	188.85	200.00	11.15	94.4
10-418-49	COMMISSION TRAINING	.00	.00	500.00	500.00	.0
10-418-51	MEMBERSHIPS/PUBLICATIONS	.00	39.98	200.00	160.02	20.0
10-418-54	NOTICES/PUBLICATIONS	.00	354.73	1,000.00	645.27	35.5
10-418-55	POSTAGE	.00	116.37	105.00	( 11.37)	110.8
10-418-61	OFFICE SUPPLIES	.00	79.44	50.00	( 29.44)	158.9
10-418-68	COPIER EXPENSE	.00	310.24	100.00	( 210.24)	310.2
10-418-70	IT SUPPORT	.00	.00	100.00	100.00	.0
10-418-71	COMPUTER SOFTWARE	.00	610.70	100.00	( 510.70)	610.7
10-418-93	COMPREHENSIVE PLAN	9,097.33	48,741.11	165,000.00	116,258.89	29.5
10-418-94	ZONING MAP	.00	.00	5,000.00	5,000.00	.0
10-418-98	IMPACT FEE STUDY	.00	.00	15,000.00	15,000.00	.0
	TOTAL PLANNING & ZONING	11,739.15	58,665.35	192,875.00	134,209.65	30.4

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY PROGRAMS</u>					
10-419-00 FOURTH OF JULY FESTIVAL	400.00	28,823.85	22,500.00	( 6,323.85)	128.1
10-419-01 WIGGINS OLD TIME CHRISTMAS	3,815.09	5,702.74	5,000.00	( 702.74)	114.1
10-419-02 FALL HARVEST FESTIVAL	.00	.00	1,000.00	1,000.00	.0
10-419-05 BUSINESS DIST BEAUTIFICATION	.00	296.77	3,000.00	2,703.23	9.9
10-419-10 EVENTS COORINATOR	834.12	834.12	10,800.00	9,965.88	7.7
10-419-20 DONATIONS/GRANTS	3,500.00	5,450.00	10,000.00	4,550.00	54.5
10-419-58 COMMUNITY MEETINGS	.00	.00	2,000.00	2,000.00	.0
10-419-62 MAIN STREET PROGRAMS	.00	.00	5,000.00	5,000.00	.0
10-419-65 TREES/TREE PLANTING	.00	2,647.51	2,500.00	( 147.51)	105.9
10-419-66 PLANTERS	.00	100.43	250.00	149.57	40.2
10-419-91 NEWSLETTER/EVENT POSTCARD	.00	815.40	750.00	( 65.40)	108.7
10-419-99 OTHER MISCELLANEOUS	21.63	52.23	.00	( 52.23)	.0
TOTAL COMMUNITY PROGRAMS	8,570.84	44,723.05	62,800.00	18,076.95	71.2

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
10-421-00 CAPITAL OUTLAY	14,500.00	14,500.00	.00	( 14,500.00)	.0
10-421-02 CONTRACT SERVICES	199.50	531.10	1,800.00	1,268.90	29.5
10-421-04 OFFICER EQUIPMENT	5,629.58	14,212.48	30,000.00	15,787.52	47.4
10-421-15 POLICE SALARIES	50,428.04	231,498.17	194,443.00	( 37,055.17)	119.1
10-421-20 EMPLOYEE BENEFITS	3,550.80	22,748.70	28,602.00	5,853.30	79.5
10-421-21 VEHICLE/MOBILE EQUIPMENT	127.47	213.94	15,000.00	14,786.06	1.4
10-421-22 FICA & MEDICARE	752.48	3,495.06	14,875.00	11,379.94	23.5
10-421-23 PENSION-FPPA	3,227.20	20,764.29	19,444.00	( 1,320.29)	106.8
10-421-24 DEATH & DISABILITY-FPPA	328.32	2,157.67	3,306.00	1,148.33	65.3
10-421-25 UNEMPLOYMENT INSURANCE	.00	176.89	583.00	406.11	30.3
10-421-26 WORKERS' COMPENSATION	.00	3,669.52	6,500.00	2,830.48	56.5
10-421-28 FARM HOUSE UTILITIES-GAS/ELECT	758.44	2,446.48	3,700.00	1,253.52	66.1
10-421-29 UNIFORMS	.00	851.06	2,500.00	1,648.94	34.0
10-421-30 PROFESSIONAL LEGAL SERVICES	.00	.00	1,000.00	1,000.00	.0
10-421-35 COPIER LEASE	127.70	297.83	150.00	( 147.83)	198.6
10-421-40 TRAINING	561.00	4,744.42	3,000.00	( 1,744.42)	158.2
10-421-41 TELEPHONE & INTERNET	536.53	977.58	750.00	( 227.58)	130.3
10-421-42 MC COM CENTER PHONE LINE	2,170.98	2,333.60	600.00	( 1,733.60)	388.9
10-421-43 REPAIRS AND MAINTENANCE (AUTO)	1,288.02	15,439.18	7,500.00	( 7,939.18)	205.9
10-421-44 UTILITIES-ELECTRIC	.00	315.74	1,200.00	884.26	26.3
10-421-45 UTILITIES-GAS	.00	.00	600.00	600.00	.0
10-421-46 CELL PHONE	693.90	2,788.35	2,400.00	( 388.35)	116.2
10-421-48 TRASH	71.40	227.40	270.00	42.60	84.2
10-421-49 OTHER MISCELLANEOUS	54.20	487.27	1,200.00	712.73	40.6
10-421-52 INSURANCE & BONDS	.00	14,764.57	15,000.00	235.43	98.4
10-421-55 PRINTING	.00	1,225.94	1,000.00	( 225.94)	122.6
10-421-61 OFFICE/GEN OPERATING SUPPLIES	181.27	659.23	1,000.00	340.77	65.9
10-421-62 FUEL	3,865.72	15,047.66	13,000.00	( 2,047.66)	115.8
10-421-64 CRIME PREVENTION	.00	82.59	250.00	167.41	33.0
10-421-68 COPIER EXPENSE	.00	310.23	100.00	( 210.23)	310.2
10-421-70 IT SUPPORT	.00	.00	2,500.00	2,500.00	.0
10-421-71 COMPUTER SOFTWARE	.00	659.79	4,000.00	3,340.21	16.5
10-421-72 AMMUNITION	.00	2,277.90	2,000.00	( 277.90)	113.9
10-421-73 LEXIPOLE	.00	2,572.89	2,400.00	( 172.89)	107.2
10-421-85 ANIMAL CONTROL	.00	52.74	500.00	447.26	10.6
10-421-90 MEMBERSHIP DUES	.00	325.72	300.00	( 25.72)	108.6
10-421-91 POLICE VEHICLE SINKING FUND	.00	.00	5,000.00	5,000.00	.0
TOTAL POLICE DEPARTMENT	89,052.55	382,855.99	386,473.00	3,617.01	99.1
<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	10,250.62	13,090.62	1,000.00	( 12,090.62)	1309.1
10-424-31 COMMERCIAL BUILDING REVIEW	589.38	14,862.84	5,000.00	( 9,862.84)	297.3
10-424-32 RESIDENTIAL BUILDING REVIEW	975.77	27,513.13	5,000.00	( 22,513.13)	550.3
TOTAL BUILDING INSPECTION DEPARTMEN	11,815.77	55,466.59	11,200.00	( 44,266.59)	495.2

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS ADMINISTRATION</u>					
10-430-11 SALARY - PW MAINTENANCE(1)	16,777.84	108,671.62	5,428.00	( 103,243.62)	2002.1
10-430-15 SALARY-PW SEASONAL (MOWING)	.00	325.26	6,000.00	5,674.74	5.4
10-430-16 PW EMPLOYEES-FULL TIME	.00	2,307.75	40,419.00	38,111.25	5.7
10-430-20 EMPLOYEE BENEFITS - PW	2,289.40	10,750.24	8,104.00	( 2,646.24)	132.7
10-430-22 FICA & MEDICARE	1,209.46	8,145.91	3,092.00	( 5,053.91)	263.5
10-430-23 457 RETIREMENT	427.48	1,745.96	1,213.00	( 532.96)	143.9
10-430-25 UNEMPLOYMENT INSURANCE - PW	10.00	138.51	138.00	( .51)	100.4
10-430-26 WORKERS' COMPENSATION - PW	.00	3,379.01	3,000.00	( 379.01)	112.6
TOTAL PUBLIC WORKS ADMINISTRATION	20,714.18	135,464.26	67,394.00	( 68,070.26)	201.0
<u>PUBLIC WORKS &amp; STREETS DEPT</u>					
10-431-00 UNIFORMS - PW	555.59	1,165.48	3,500.00	2,334.52	33.3
10-431-20 REPAIRS-EQUIPMENT & VEHICLES	5,689.97	20,932.47	9,500.00	( 11,432.47)	220.3
10-431-21 STREETS-SIGNS & MATERIAL	77.45	1,607.39	10,000.00	8,392.61	16.1
10-431-22 SNOW REMOVAL	49.48	4,769.08	.00	( 4,769.08)	.0
10-431-23 EQUIPMENT RENTAL	.00	19.49	200.00	180.51	9.8
10-431-24 REPAIRS & MAINTENANCE-STREETS	672.90	26,986.68	.00	( 26,986.68)	.0
10-431-25 FARM HOUSE MAINT	779.05	6,726.77	3,000.00	( 3,726.77)	224.2
10-431-28 FARM HOUSE UTILITIES	34.03	231.16	2,700.00	2,468.84	8.6
10-431-35 COPIER LEASE	15.90	104.95	95.00	( 9.95)	110.5
10-431-39 GIS	250.00	250.00	250.00	.00	100.0
10-431-40 EMPLOYEE TRAINING	.00	65.62	2,500.00	2,434.38	2.6
10-431-41 UTILITIES - ELECTRIC	536.73	1,067.01	1,500.00	432.99	71.1
10-431-43 BUIDING MAINT	2,353.02	19,190.55	3,000.00	( 16,190.55)	639.7
10-431-45 UTILITIES-GAS	52.17	803.39	1,200.00	396.61	67.0
10-431-46 CELL PHONE	346.95	1,543.83	975.00	( 568.83)	158.3
10-431-47 TELEPHONE & INTERNET	98.99	354.34	800.00	445.66	44.3
10-431-48 TRASH	214.20	682.20	540.00	( 142.20)	126.3
10-431-52 INSURANCE - PW	.00	12,958.64	9,611.00	( 3,347.64)	134.8
10-431-55 POSTAGE & SHIPPING-PW	91.03	126.19	50.00	( 76.19)	252.4
10-431-60 STREET LIGHTING - PW	4,917.81	16,071.88	11,000.00	( 5,071.88)	146.1
10-431-61 OFFICE SUPPLIES	95.47	122.52	1,400.00	1,277.48	8.8
10-431-62 FUEL - PW	1,897.97	8,260.13	8,500.00	239.87	97.2
10-431-63 CONTRACT REFUSE REMOVAL - PW	.00	1,788.00	2,000.00	212.00	89.4
10-431-65 TREE PROGRAM	.00	2,778.02	1,500.00	( 1,278.02)	185.2
10-431-66 PEST/WEED CONTROL - PW	21.99	468.45	1,600.00	1,131.55	29.3
10-431-68 COPIER EXPENSE	.00	310.23	78.00	( 232.23)	397.7
10-431-70 IT SUPPORT	.00	.00	2,500.00	2,500.00	.0
10-431-71 COMPUTER SOFTWARE	.00	935.65	424.00	( 511.65)	220.7
10-431-74 EQUIPMENT- CAPITAL OUTLAY	.00	14.99	2,250.00	2,235.01	.7
10-431-75 RESERVE CAPITAL OUTLAY	.00	7,395.00	.00	( 7,395.00)	.0
10-431-76 PW VEHICLES SINKING FUND	.00	.00	5,000.00	5,000.00	.0
10-431-77 PW HEAVY EQUIP SINKING FUND	.00	.00	5,000.00	5,000.00	.0
10-431-99 OTHER MISCELLANEOUS - PW	185.40	2,539.16	.00	( 2,539.16)	.0
TOTAL PUBLIC WORKS & STREETS DEPT	18,936.10	140,269.27	90,673.00	( 49,596.27)	154.7

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORMWATER</u>					
10-432-59 STORMWATER ENGINEERING/DESIGN	.00	11,391.25	5,000.00	( 6,391.25)	227.8
10-432-60 STORMWATER CONSTRUCTION	.00	9,490.76	.00	( 9,490.76)	.0
10-432-61 RETENTION/DETENTION POND MAINT	.00	319.75	750.00	430.25	42.6
10-432-62 CULVERT/DITCH MAINT	.00	14,201.25	1,000.00	( 13,201.25)	1420.1
10-432-63 3RD AVE STORM LIFT STATION	.00	.00	500.00	500.00	.0
10-432-64 STREET SWEEPING	.00	.00	500.00	500.00	.0
10-432-65 LEVEE REPAIR & MAINT	21.28	2,222.31	500.00	( 1,722.31)	444.5
TOTAL STORMWATER	21.28	37,625.32	8,250.00	( 29,375.32)	456.1
<u>PARK &amp; RECREATION</u>					
10-451-11 SALARIES - P&R DIRECTOR (SEAS)	4,238.54	32,794.63	16,200.00	( 16,594.63)	202.4
10-451-12 SALARIES - SUMMER HELP (SEAS)	.00	80.00	8,108.00	8,028.00	1.0
10-451-16 SALARIES-PW FULL-TIME	.00	461.55	5,337.00	4,875.45	8.7
10-451-20 EMPLOYEE BENEFITS	158.36	1,029.34	.00	( 1,029.34)	.0
10-451-22 FICA P&R	324.26	2,544.13	2,268.00	( 276.13)	112.2
10-451-23 RENTS	20.48	128.78	.00	( 128.78)	.0
10-451-25 UNEMPLOYMENT INSURANCE	.00	45.26	23.00	( 22.26)	196.8
10-451-26 WORKERS' COMPENSATION	.00	971.87	1,500.00	528.13	64.8
10-451-30 SPECIAL EVENTS - P&R	.00	.00	1,000.00	1,000.00	.0
10-451-38 CELL PHONE	115.65	457.06	490.00	32.94	93.3
10-451-39 TELEPHONE & INTERNET	65.01	303.37	1,200.00	896.63	25.3
10-451-40 TRAINING	.00	15.71	1,000.00	984.29	1.6
10-451-41 UTILITIES - ELECTRIC	3,893.91	58,706.63	12,000.00	( 46,706.63)	489.2
10-451-42 PARK BUILDING MAINTENANCE	2,150.00	9,349.58	.00	( 9,349.58)	.0
10-451-43 PARK REPAIR AND MAINTENANCE	766.32	20,014.94	.00	( 20,014.94)	.0
10-451-48 TRASH	285.60	909.60	800.00	( 109.60)	113.7
10-451-52 INSURANCE - P&R	.00	30.24	.00	( 30.24)	.0
10-451-55 NEWSLETTERS/POSTCARDS/POSTAGE	476.48	549.62	1,200.00	650.38	45.8
10-451-60 BACKGROUND CHECKS	.00	647.60	735.00	87.40	88.1
10-451-61 OPERATING SUPPLIES - P&R	205.87	1,357.96	4,500.00	3,142.04	30.2
10-451-62 PARKS & RECREATION PROGRAMS	.00	2,342.61	3,000.00	657.39	78.1
10-451-70 IT SUPPORT	.00	.00	100.00	100.00	.0
10-451-71 COMPUTER SOFTWARE	525.00	2,369.12	2,100.00	( 269.12)	112.8
10-451-83 SOFTBALL	.00	.00	2,750.00	2,750.00	.0
10-451-84 BASEBALL	.00	6,310.01	8,000.00	1,689.99	78.9
10-451-85 BASKETBALL	.00	125.00	.00	( 125.00)	.0
10-451-86 VOLLEYBALL	.00	.00	750.00	750.00	.0
10-451-87 SOCCER	19.05	1,636.72	1,200.00	( 436.72)	136.4
10-451-88 SUMMER ACTIVITY	.00	.00	2,000.00	2,000.00	.0
10-451-90 UNIFORMS & EQUIPMENT P&R	.00	138.75	2,100.00	1,961.25	6.6
10-451-91 MISC FEES	.00	235.54	.00	( 235.54)	.0
10-451-92 PARK CONCESSION EXPENSE	.00	.00	100.00	100.00	.0
10-451-93 MEMBERSHIP/PUBLICATIONS	.00	.00	200.00	200.00	.0
TOTAL PARK & RECREATION	13,244.53	143,555.62	78,661.00	( 64,894.62)	182.5

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

	GENERAL FUND				
	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	223,315.15	1,470,212.62	1,465,893.00	( 4,319.62)	100.3
NET REVENUE OVER EXPENDITURES	( 201,488.45)	120,331.67	( 147,294.00)	( 267,625.67)	81.7

TOWN OF WIGGINS  
BALANCE SHEET  
DECEMBER 31, 2023

WATER ENTERPRISE

ASSETS

20-10100	CASH IN COMBINED CASH FUND	1,106,203.86	
20-10120	CASH ON HAND	50.00	
20-10210	WATER ENTERPRISE CLEARING ACCT	7,603.69	
20-10250	COLOTRUST-WATER FUND	114.36	
20-10251	HIGH PLAINS WATER ENTPR FUND	183,337.41	
20-10260	COLOTRUST - DEVELOPMENT FEES	111.71	
20-10261	2011 USDA DEBT SERV RESERVE	101,576.27	
20-10262	2013 USDA DEBT SERV RESERVE	155,056.68	
20-10270	COLOTRUST-WATER BOND ACCOUNT	23.72	
20-10271	63.23% BOTW DEBT SERVICE	1,287.15	
20-10273	2020 BOTW LOAN--SINKING FUND	639,654.35	
20-10280	COLOTRUST-WATER BOND RESERVE	115.45	
20-10281	BANK OF THE WEST WTR RESRVS	21,263.35	
20-10282	2020 BOTW LOAN--D.S. RESERVE	255,876.03	
20-10290	OPERATION & MAINTENANCE FUND	114.44	
20-11500	ACCOUNTS RECEIVABLE	72,233.09	
20-14000	CWCB LOAN PROCEEDS ESCROW	1,133,775.50	
20-14100	PREPAID EXPENSE	( 35,830.78)	
20-16100	LAND	661,549.57	
20-16200	WATER RIGHTS	5,022,202.92	
20-16300	CONSTRUCTION IN PROGRESS	126,211.75	
20-16400	PLANT EQUIPMENT	7,382,696.17	
20-16401	OTHER EQUIPMENT	28,834.06	
20-16410	ACCUMULATED DEPRECIATION	( 1,951,573.65)	
TOTAL ASSETS			14,912,487.10

LIABILITIES AND EQUITY

LIABILITIES

20-20200	ACCOUNTS PAYABLE	12,626.91	
20-20300	ACCRUED COMPENSATED ABSENCES	7,854.14	
20-20301	ACCR'D COMP ABS--CURR. PORTION	1,963.54	
20-20400	ACCRUED INTEREST PAYABLE	193,135.55	
20-22530	2013 USDA	460,570.66	
20-22540	REVENUE BOND PAYABLE-REA	2,655,099.89	
20-22550	BOTW LOAN--63.23% WATER	1,827,739.03	
20-22600	CAPITAL LEASES PAYABLE	210,843.50	
20-22650	2017 CWCB NOTE PAYABLE	2,408,850.00	
20-22900	CUSTOMER DEPOSIT LIABILITY	61,373.85	
TOTAL LIABILITIES			7,840,057.07

FUND EQUITY

20-27900	RETAINED EARNINGS	7,073,503.05
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TOWN OF WIGGINS  
BALANCE SHEET  
DECEMBER 31, 2023

WATER ENTERPRISE

UNAPPROPRIATED FUND BALANCE:			
20-29001	SUSPENSE	137,080.44	
	REVENUE OVER EXPENDITURES - YTD	( 162,419.07)	
	BALANCE - CURRENT DATE	( 25,338.63)	
	TOTAL FUND EQUITY		7,048,164.42
	TOTAL LIABILITIES AND EQUITY		14,888,221.49

TOWN OF WIGGINS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

WATER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES</u>					
20-34000 WATER SALES	62,283.79	956,568.46	900,000.00	( 56,568.46)	106.3
20-34001 CUSTOMER DEPOSITS	.00	.00	500.00	500.00	.0
20-34002 BULK WATER SALES	.00	178.00	5,000.00	4,822.00	3.6
20-34440 TAP FEES & ACQUISITION FEES	20,000.00	43,278.00	.00	( 43,278.00)	.0
20-34442 WATER METER SALES	.00	1,471.00	7,800.00	6,329.00	18.9
20-34450 MISCELLANEOUS WATER INCOME	1,775.00	18,705.00	15,000.00	( 3,705.00)	124.7
20-36000 WATER DEVELOPMENT CONTRIBUTION	.00	375.00	.00	( 375.00)	.0
20-36001 RENTAL INCOME	437.50	3,343.32	10,000.00	6,656.68	33.4
20-36100 INTEREST EARNED	.00	979.24	.00	( 979.24)	.0
 TOTAL FUND REVENUE	 84,496.29	 1,024,898.02	 938,300.00	 ( 86,598.02)	 109.2

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

WATER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROFESSIONAL SERVICES</u>					
20-410-13 FINANCIAL AUDIT	.00	5,466.67	5,000.00	( 466.67)	109.3
20-410-30 LEGAL SERVICE	1,945.44	2,809.44	5,000.00	2,190.56	56.2
20-410-31 WATER RIGHTS EXPENSES (LEGAL)	19,833.00	116,240.10	80,000.00	( 36,240.10)	145.3
20-410-32 PROFESSIONAL SERVICES WATER	61,439.54	120,337.73	90,000.00	( 30,337.73)	133.7
20-410-33 POSTAGE	455.47	992.28	1,200.00	207.72	82.7
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	54.30	4,000.00	3,945.70	1.4
20-410-44 POSTAGE MACHINE LEASE	97.12	159.09	105.00	( 54.09)	151.5
20-410-59 DESIGN/SYSTEM ENGINEERING	14,565.00	96,494.25	50,000.00	( 46,494.25)	193.0
20-410-68 COPIER EXPENSE	.00	155.11	.00	( 155.11)	.0
TOTAL PROFESSIONAL SERVICES	98,335.57	342,708.97	246,305.00	( 96,403.97)	139.1

WATER ADMINISTRATION

20-411-11 SALARY-TOWN CLERK	4,243.00	12,882.00	.00	( 12,882.00)	.0
20-411-12 EMPLOYEE SALARY-ADMINISTRATION	.00	.00	67,195.00	67,195.00	.0
20-411-15 ADMINISTRATION DEPT EMPLOYEES	6,598.80	55,264.21	.00	( 55,264.21)	.0
20-411-20 EMPLOYEE BENEFITS	1,094.58	4,816.15	10,011.00	5,194.85	48.1
20-411-22 FICA & MEDICARE	816.60	5,096.15	5,141.00	44.85	99.1
20-411-23 457 RETIREMENT	499.80	2,931.73	3,500.00	568.27	83.8
20-411-25 UNEMPLOYMENT INSURANCE	4.96	60.48	202.00	141.52	29.9
20-411-26 WORKERS' COMPENSATION	.00	141.81	175.00	33.19	81.0
20-411-72 UTILITY BILLING SOFTWARE EXP	.00	859.94	2,920.00	2,060.06	29.5
TOTAL WATER ADMINISTRATION	13,257.74	82,052.47	89,144.00	7,091.53	92.0

PUBLIC WORKS ADMINISTRATION

20-430-11 SALARY-PW MAINTENANCE	6,783.36	30,268.32	24,017.00	( 6,251.32)	126.0
20-430-15 EMPL SALARY-PW P/T SEASONAL	.00	.00	7,332.00	7,332.00	.0
20-430-20 EMPLOYEE BENEFITS	1,065.52	5,508.43	4,767.00	( 741.43)	115.6
20-430-22 FICA & MEDICARE	481.87	2,102.96	2,398.00	295.04	87.7
20-430-23 457 RETIREMENT	203.52	908.15	720.00	( 188.15)	126.1
20-430-25 UNEMPLOYMENT INSURANCE	5.00	25.90	72.00	46.10	36.0
20-430-26 WORKERS' COMPENSATION	.00	415.03	750.00	334.97	55.3
TOTAL PUBLIC WORKS ADMINISTRATION	8,539.27	39,228.79	40,056.00	827.21	97.9

SUPPLIES

20-431-22 EQUIPMENT REPAIRS AND MAINT	.00	64.12	5,000.00	4,935.88	1.3
20-431-62 FUEL	1,602.17	5,598.10	750.00	( 4,848.10)	746.4
20-431-75 VEHICLE REPAIR	355.48	355.48	1,500.00	1,144.52	23.7
TOTAL SUPPLIES	1,957.65	6,017.70	7,250.00	1,232.30	83.0

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

WATER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATIONS</u>					
20-432-00 LINE MAINTENANCE	369.99	744.99	5,000.00	4,255.01	14.9
20-432-05 UTILITY LOCATE EXPENSE	.00	484.14	400.00	( 84.14)	121.0
20-432-30 CONTRACT OPERATOR	160.00	3,618.00	6,000.00	2,382.00	60.3
20-432-35 COPIER LEASE	15.90	136.75	600.00	463.25	22.8
20-432-37 ANALYTICAL/SAMPLING EXPENSE	984.40	15,440.50	13,500.00	( 1,940.50)	114.4
20-432-39 GIS	1,125.00	1,182.75	1,125.00	( 57.75)	105.1
20-432-40 TELEPHONE & INTERNET	436.66	1,534.35	2,000.00	465.65	76.7
20-432-41 UTILITIES-ELECTRIC	30,820.99	65,993.26	80,000.00	14,006.74	82.5
20-432-45 UTILITIES-GAS	520.09	2,120.95	2,500.00	379.05	84.8
20-432-46 CELL PHONE	.00	.00	764.00	764.00	.0
20-432-48 TRASH	35.70	113.70	100.00	( 13.70)	113.7
20-432-49 UTILITIES-PROPANE	.00	2,292.27	7,000.00	4,707.73	32.8
20-432-50 PERMIT FEES	.00	.00	1,500.00	1,500.00	.0
20-432-52 INSURANCE AND BONDS	.00	6,512.34	8,000.00	1,487.66	81.4
20-432-53 BOOSTER STATION MAINTENANCE	2,519.47	2,519.47	5,000.00	2,480.53	50.4
20-432-54 WATER MAIN INSTALLATION EXP	133.35	1,889.85	2,500.00	610.15	75.6
20-432-55 METER INSTALL EXPENSE	10,126.81	32,995.75	7,800.00	( 25,195.75)	423.0
20-432-56 MAINTENANCE (PLANT) RO	3,358.43	9,971.47	10,000.00	28.53	99.7
20-432-57 TREATMENT/OPERATING SUPPLIES	2,764.29	8,051.77	8,000.00	( 51.77)	100.7
20-432-59 WATER WELL MAINTENANCE	6.54	2,052.37	1,000.00	( 1,052.37)	205.2
20-432-61 OFFICE SUPPLIES	.00	153.29	1,500.00	1,346.71	10.2
20-432-68 COPIER EXPENSE	.00	.00	800.00	800.00	.0
20-432-70 IT SUPPORT	324.63	3,473.93	500.00	( 2,973.93)	694.8
20-432-75 SYSTEM REPAIR & MAINTENANCE	525.00	2,649.92	2,000.00	( 649.92)	132.5
20-432-85 WATER LEASES	796.00	79,243.00	70,000.00	( 9,243.00)	113.2
20-432-87 EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
20-432-99 OTHER MISCELLANEOUS EXPENSE	82.40	394.08	1,000.00	605.92	39.4
TOTAL OPERATIONS	55,105.65	243,568.90	243,589.00	20.10	100.0
<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	147,072.00	147,000.00	( 72.00)	100.1
20-471-12 LEASE/PURCHASE PMT-KAMMERER	3,510.42	38,614.62	42,125.00	3,510.38	91.7
20-471-13 BOTW SINKING FUND PAYMENT	.00	127,519.71	40,000.00	( 87,519.71)	318.8
20-471-14 BOTW INTEREST PAYMENT	.00	142,256.54	95,000.00	( 47,256.54)	149.7
20-471-50 LOAN ISSUANCE COSTS	18,277.39	18,277.39	18,969.00	691.61	96.4
TOTAL DEBT SERVICE	21,787.81	473,740.26	388,094.00	( 85,646.26)	122.1
TOTAL FUND EXPENDITURES	198,983.69	1,187,317.09	1,014,438.00	( 172,879.09)	117.0
NET REVENUE OVER EXPENDITURES	( 114,487.40)	( 162,419.07)	( 76,138.00)	86,281.07	(213.3)

TOWN OF WIGGINS  
BALANCE SHEET  
DECEMBER 31, 2023

SEWER ENTERPRISE

ASSETS

30-10100	CASH IN COMBINED CASH FUND	1,418,457.73	
30-10250	COLOTRUST FUND	116.02	
30-10251	HIGH PLAINS SEWER ENTPR FUND	63,837.30	
30-10260	COLOTRUST SEWER PROJECT	114.36	
30-10271	36.77% BOTW DEBT SERVICE	749.13	
30-10273	2020 BOTW LOAN--SINKING FUND	371,976.65	
30-10282	2020 BOTW LOAN--D.S. RESERVE	148,798.97	
30-10290	CD 1726--STORM SEWER WGNS SCH	12,344.09	
30-11500	ACCOUNTS RECEIVABLE	43,466.02	
30-14100	PREPAID EXPENSE	( 35,830.78)	
30-16100	LAND	821,659.00	
30-16200	BUILDINGS	130,310.00	
30-16300	CONSTRUCTION IN PROGRESS	63,081.99	
30-16400	EQUIPMENT	2,118,488.31	
30-16401	OTHER EQUIPMENT	25,098.72	
30-16410	ACCUMULATED DEPRECIATION-EQ	( 819,302.04)	
TOTAL ASSETS			<u><u>4,363,365.47</u></u>

LIABILITIES AND EQUITY

LIABILITIES

30-20200	ACCOUNTS PAYABLE	( 9,710.01)	
30-20300	ACCRUED COMPENSATED ABSENCES	7,854.14	
30-20301	ACCR'D COMP ABS--CURR. PORTION	1,963.54	
30-20400	ACCRUED INTEREST PAYABLE	9,208.09	
30-22550	BOTH 36.77% SEWER LOAN	1,062,880.97	
30-22900	CUSTOMER DEPOSIT LIABILITY	8,240.90	
30-22905	DEVELOPER PERFORMANCE DEPOSIT	11,750.00	
TOTAL LIABILITIES			1,092,187.63
<u>FUND EQUITY</u>			
30-27900	RETAINED EARNINGS	3,035,619.63	
UNAPPROPRIATED FUND BALANCE:			
30-29001	SUSPENSE	79,716.06	
	REVENUE OVER EXPENDITURES - YTD	<u>171,834.18</u>	
BALANCE - CURRENT DATE		<u>251,550.24</u>	
TOTAL FUND EQUITY			<u><u>3,287,169.87</u></u>
TOTAL LIABILITIES AND EQUITY			<u><u>4,379,357.50</u></u>

TOWN OF WIGGINS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

SEWER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES</u>					
30-33420 DOLA GRANT	.00	147,250.00	.00	( 147,250.00)	.0
30-34000 SEWER SALES	36,587.13	436,497.29	420,000.00	( 16,497.29)	103.9
30-34001 CUSTOMER DEPOSITS	.00	.00	150.00	150.00	.0
30-34440 TAP FEES	8,000.00	8,000.00	.00	( 8,000.00)	.0
30-36100 INTEREST EARNED	.00	151.74	.00	( 151.74)	.0
TOTAL FUND REVENUE	44,587.13	591,899.03	420,150.00	( 171,749.03)	140.9

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

SEWER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROFESSIONAL SERVICES</u>					
30-410-13 FINANCIAL AUDIT	.00	5,466.66	5,000.00	( 466.66)	109.3
30-410-30 LEGAL SERVICE	.00	.00	2,000.00	2,000.00	.0
30-410-32 PROFESSIONAL SERVICES	10,429.22	22,648.59	20,000.00	( 2,648.59)	113.2
30-410-33 POSTAGE	455.47	992.28	1,000.00	7.72	99.2
30-410-34 SEWER DEPOSIT REFUND	.00	.00	500.00	500.00	.0
30-410-35 COPIER LEASE	15.90	136.75	600.00	463.25	22.8
30-410-40 TRAINING	.00	.00	1,000.00	1,000.00	.0
30-410-44 POSTAGE MACHINE LEASE	97.12	159.09	105.00	( 54.09)	151.5
30-410-67 OFFICE SUPPLIES	.00	.00	200.00	200.00	.0
30-410-68 COPIER EXPENSE	.00	155.11	600.00	444.89	25.9
TOTAL PROFESSIONAL SERVICES	10,997.71	29,558.48	31,005.00	1,446.52	95.3

<u>SEWER ADMINISTRATION</u>					
30-411-11 SALARY-TOWN CLERK	3,653.68	10,447.89	.00	( 10,447.89)	.0
30-411-14 EMPLOYEE SALARIES-ADMIN	.00	.00	67,195.00	67,195.00	.0
30-411-15 ADMINISTRATION DEPT EMPLOYEES	6,598.76	55,263.91	.00	( 55,263.91)	.0
30-411-20 EMPLOYEE BENEFITS	1,094.02	4,814.62	10,011.00	5,196.38	48.1
30-411-22 FICA & MEDICARE	771.48	4,920.69	5,141.00	220.31	95.7
30-411-23 457 RETIREMENT	482.20	2,878.96	3,500.00	621.04	82.3
30-411-25 UNEMPLOYMENT INSURANCE	4.96	57.16	202.00	144.84	28.3
30-411-26 WORKERS' COMPENSATION	.00	.00	175.00	175.00	.0
30-411-70 IT SUPPORT	324.64	973.94	250.00	( 723.94)	389.6
30-411-72 UTILITY SOFTWARE EXPENSE	.00	649.32	2,920.00	2,270.68	22.2
TOTAL SEWER ADMINISTRATION	12,929.74	80,006.49	89,394.00	9,387.51	89.5

<u>PUBLIC WORKS ADMINISTRATION</u>					
30-430-11 SALARY-PW MAINTENANCE	6,783.36	26,029.53	.00	( 26,029.53)	.0
30-430-12 SALARY-PW MAINTENANCE	.00	923.10	24,017.00	23,093.90	3.8
30-430-13 EMPL SALARY-PW P/T SEASONAL	.00	.00	7,332.00	7,332.00	.0
30-430-20 EMPLOYEE BENEFITS	1,065.52	4,860.46	4,767.00	( 93.46)	102.0
30-430-22 FICA & MEDICARE	481.97	1,877.59	2,398.00	520.41	78.3
30-430-23 457 RETIREMENT	203.52	808.61	720.00	( 88.61)	112.3
30-430-25 UNEMPLOYMENT	5.00	25.77	72.00	46.23	35.8
30-430-26 WORKERS' COMPENSATION	.00	556.84	750.00	193.16	74.3
TOTAL PUBLIC WORKS ADMINISTRATION	8,539.37	35,081.90	40,056.00	4,974.10	87.6

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

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	94.15	94.15	.00	( 94.15)	.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	7,500.00	7,500.00	.0
30-431-59 ENGINEERING DESIGN	.00	13,966.25	15,000.00	1,033.75	93.1
30-431-62 FUEL	1,041.02	1,716.36	800.00	( 916.36)	214.6
30-431-74 CAPITAL OUTLAY WWTP	.00	.00	25,000.00	25,000.00	.0
30-431-75 VEHICLE REPAIRS	.00	64.12	5,000.00	4,935.88	1.3
TOTAL WWTP	1,135.17	15,840.88	56,076.00	40,235.12	28.3
<u>OPERATIONS</u>					
30-432-00 LINE MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
30-432-05 UTILITY LOCATE EXPENSE	.00	359.64	300.00	( 59.64)	119.9
30-432-30 CONTRACT OPERATOR	160.00	3,618.00	6,000.00	2,382.00	60.3
30-432-39 COMPUTER SOFTWARE-GIS	1,125.00	1,182.75	1,125.00	( 57.75)	105.1
30-432-41 UTILITIES-ELECTRIC	9,415.07	19,641.74	28,000.00	8,358.26	70.2
30-432-42 TELEPHONE/INTERNET	244.83	815.95	500.00	( 315.95)	163.2
30-432-45 UTILITIES --GAS	52.17	803.39	1,200.00	396.61	67.0
30-432-46 CELL PHONE	.00	80.44	300.00	219.56	26.8
30-432-48 TRASH	35.70	513.70	1,200.00	686.30	42.8
30-432-50 PERMIT FEES	.00	1,708.00	3,500.00	1,792.00	48.8
30-432-51 ANALYTICAL/SAMPLING EXPENSE	324.00	7,064.21	3,000.00	( 4,064.21)	235.5
30-432-52 INSURANCE AND BONDS	.00	6,512.34	9,000.00	2,487.66	72.4
30-432-53 SEWER CLEANING/VIDEO	.00	3,513.60	5,000.00	1,486.40	70.3
30-432-54 INSTALLATION OF LINE EXPENSE	.00	.00	500.00	500.00	.0
30-432-55 GENERAL MAINT CENT LIFT ST	.00	.00	500.00	500.00	.0
30-432-56 GENERAL MAINTENANCE OF PLANT	1,928.03	14,915.43	2,000.00	( 12,915.43)	745.8
30-432-57 GENERAL MAINT JOHNSON LT ST	3,666.18	18,617.33	500.00	( 18,117.33)	3723.5
30-432-59 ENGINEERING DESIGN	1,875.00	1,875.00	5,000.00	3,125.00	37.5
30-432-60 TREATMENT OPERATIONS	1,874.28	10,594.07	7,500.00	( 3,094.07)	141.3
30-432-61 OFFICE SUPPLIES	.00	.00	800.00	800.00	.0
30-432-99 OTHER MISCELLANEOUS EXPENSE	.00	27.90	1,000.00	972.10	2.8
TOTAL OPERATIONS	20,700.26	91,843.49	81,925.00	( 9,918.49)	112.1
<u>DEBT SERVICE</u>					
30-471-13 BOTW SINKING FUND PAYMENT	.00	96,536.26	106,288.00	9,751.74	90.8
30-471-14 BOTW INTEREST PAYMENT	.00	60,568.54	44,124.00	( 16,444.54)	137.3
30-471-50 LOAN ISSUANCE COSTS	10,628.81	10,628.81	11,031.00	402.19	96.4
TOTAL DEBT SERVICE	10,628.81	167,733.61	161,443.00	( 6,290.61)	103.9

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

SEWER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	64,931.06	420,064.85	459,899.00	39,834.15	91.3
NET REVENUE OVER EXPENDITURES	( 20,343.93)	171,834.18	( 39,749.00)	( 211,583.18)	432.3

TOWN OF WIGGINS  
BALANCE SHEET  
DECEMBER 31, 2023

SALES TAX CAPITAL IMPROVEMENT

ASSETS

40-10100	CASH IN COMBINED CASH FUND	739,615.05	
40-10250	COLOTRUST FUND	113.86	
40-10251	HIGH PLAINS 1% TAX FUND	15,254.37	
40-11500	ACCOUNTS RECEIVABLE	50,679.16	
	TOTAL ASSETS		805,662.44

LIABILITIES AND EQUITY

LIABILITIES

40-25320	FUND BALANCE	897,307.97	
	TOTAL LIABILITIES		897,307.97

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD	( 92,702.43)		
BALANCE - CURRENT DATE	( 92,702.43)		
TOTAL FUND EQUITY		( 92,702.43)	
TOTAL LIABILITIES AND EQUITY			804,605.54

TOWN OF WIGGINS  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

SALES TAX CAPITAL IMPROVEMENT

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
	<u>REVENUES</u>					
40-31300	1% TOWN SALES TAX	.00	289,873.61	300,000.00	10,126.39	96.6
40-36100	INTEREST EARNED	.00	71.46	5.00	( 66.46)	1429.2
	TOTAL FUND REVENUE	.00	289,945.07	300,005.00	10,059.93	96.7

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

SALES TAX CAPITAL IMPROVEMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL PROJECTS</u>					
40-430-00 CIP - SEWER REPLACE BNSF	.00	325,455.79	.00	( 325,455.79)	.0
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	702.50	.00	( 702.50)	.0
40-430-16 CIP-TOWN HALL DIGITAL SIGN	650.00	33,942.28	50,000.00	16,057.72	67.9
40-430-17 CIP-TH/PW EXT IMP	.00	8,042.43	10,000.00	1,957.57	80.4
40-430-18 CIP-NON POT WATER MAIN	.00	.00	100,000.00	100,000.00	.0
40-430-19 CIP-CR P CROSSING SIGNAL	406.90	14,504.50	10,000.00	( 4,504.50)	145.1
TOTAL CAPITAL PROJECTS	1,056.90	382,647.50	245,000.00	( 137,647.50)	156.2
TOTAL FUND EXPENDITURES	1,056.90	382,647.50	245,000.00	( 137,647.50)	156.2
NET REVENUE OVER EXPENDITURES	( 1,056.90)	( 92,702.43)	55,005.00	147,707.43	(168.5)

TOWN OF WIGGINS  
BALANCE SHEET  
DECEMBER 31, 2023

SALES TAX STREETS

ASSETS

45-10100	CASH IN COMBINED CASH FUND	( 755,843.72)	
	TOTAL ASSETS		( 755,843.72)

LIABILITIES AND EQUITY

LIABILITIES

45-20200	ACCOUNTS PAYABLE	2,905.26	
	TOTAL LIABILITIES		2,905.26

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD	( 831,142.96)		
BALANCE - CURRENT DATE	( 831,142.96)		
TOTAL FUND EQUITY		( 831,142.96)	
TOTAL LIABILITIES AND EQUITY		( 828,237.70)	

TOWN OF WIGGINS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

SALES TAX STREETS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>REVENUES</u>					
45-31300	1% TOWN SALES TAX (2022)	.00	178,545.80	300,000.00	121,454.20	59.5
45-33510	DONATIONS	750.00	4,195.00	.00	( 4,195.00)	.0
45-36100	INTEREST EARNED	.00	.00	5.00	5.00	.0
	TOTAL FUND REVENUE	750.00	182,740.80	300,005.00	117,264.20	60.9

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

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	6,534.48	888,006.94	100,000.00	( 788,006.94)	888.0
45-430-59	CIP ENGINEERING SERVICES	.00	6,980.00	.00	( 6,980.00)	.0
	TOTAL CAPITAL PROJECTS	6,534.48	894,986.94	100,000.00	( 794,986.94)	895.0
	<u>DEPARTMENT 431</u>					
45-431-22	REPAIRS & MAINTENANCE-STREETS	66,737.79	110,871.82	25,000.00	( 85,871.82)	443.5
45-431-24	SNOW REMOVAL	.00	8,025.00	.00	( 8,025.00)	.0
	TOTAL DEPARTMENT 431	66,737.79	118,896.82	25,000.00	( 93,896.82)	475.6
	TOTAL FUND EXPENDITURES	73,272.27	1,013,883.76	125,000.00	( 888,883.76)	811.1
	NET REVENUE OVER EXPENDITURES	( 72,522.27)	( 831,142.96)	175,005.00	1,006,147.96	(474.9)

TOWN OF WIGGINS  
BALANCE SHEET  
DECEMBER 31, 2023

CONSERVATION TRUST

ASSETS

50-10100	CASH IN COMBINED CASH FUND	35,641.35	
50-10250	COLOTRUST FUND	113.96	
50-10251	HIGH PLAINS CNSRVTN TRST FUND	14,268.03	
	TOTAL ASSETS		50,023.34

LIABILITIES AND EQUITY

LIABILITIES

50-25320	FUND BALANCE	39,734.35	
	TOTAL LIABILITIES		39,734.35

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:  
REVENUE OVER EXPENDITURES - YTD

16,721.10

BALANCE - CURRENT DATE

16,721.10

TOTAL FUND EQUITY

16,721.10

TOTAL LIABILITIES AND EQUITY

56,455.45

TOWN OF WIGGINS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

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)	6,432.11	22,089.88	13,000.00	( 9,089.88)	169.9
50-36100	INTEREST EARNED	.00	36.22	10.00	( 26.22)	362.2
	TOTAL FUND REVENUE	6,432.11	22,126.10	13,010.00	( 9,116.10)	170.1

TOWN OF WIGGINS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

CONSERVATION TRUST

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 430</u>					
50-430-15 CAPITAL OUTLAY--K PARK ELEC	.00	5,405.00	10,000.00	4,595.00	54.1
TOTAL DEPARTMENT 430	.00	5,405.00	10,000.00	4,595.00	54.1
<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	.00	5,405.00	12,500.00	7,095.00	43.2
NET REVENUE OVER EXPENDITURES	6,432.11	16,721.10	510.00	( 16,211.10)	3278.7



## **STAFF SUMMARY**

### **Board of Trustees Meeting**

**January 24, 2024**

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**DATE:** January 21, 2024

**AGENDA ITEM NUMBER:** 5

**TOPIC: Resolution No. 01-2024** – A Resolution Amending the Utility Billing Process and Due Date for Water and Sewer Service Provided by the Town of Wiggins, Colorado

**STAFF MEMBER RESPONSIBLE:** Tom Acre, Town Manager

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#### **BACKGROUND:**

Late last year, the Board of Trustees requested staff make a change to the billing cycle for water and sewer utility payments. Currently payments of water and sewer bills are due by the close of business on the 5<sup>th</sup> day of each month. The Board of Trustees requested the due by date be changed to the close of business on the 15<sup>th</sup> day of each month.

#### **SUMMARY:**

Staff has evaluated the utility billing process and has implemented the changes necessary in the billing process to reflect a bill due date of the 15<sup>th</sup> of each month. Making this change provides customers more time after receiving the bill to make a payment. Customers may see a slight variation in the time of month the meters are read and when the utility bills are sent out due to the change in dates.

#### **FISCAL IMPACT:**

This action should have a positive impact to the water and sewer funds of the Town of Wiggins by allowing additional time for residents to pay utility bills and may result in additional bills being paid when due.

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

These actions support the Board of Trustees goal of being good stewards of Town resources and be supportive of resident needs.

#### **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 a motion to adopt Resolution No. 01-2024 - A Resolution Amending the Utility Billing Process and Due Date for Water and Sewer Service Provided by 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 01-2024**

**A RESOLUTION AMENDING THE UTILITY BILLING PROCESS AND DUE DATE FOR  
WATER AND SEWER SERVICE PROVIDED BY THE TOWN OF WIGGINS, COLORADO.**

**WHEREAS**, the Town of Wiggins Board of Trustees may from time to time establish and amend procedures for utility billing for water and sewer services provided by the Town; and

**WHEREAS**, the Board of Trustees has reviewed the Town's billing process and due date, and desires to extend the due date from the 5<sup>th</sup> of each month to the 15<sup>th</sup> of each month;

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

**Section 1.** The following water and sewer bill date to avoid delinquent water and sewer charges is hereby established, effective with the billings issued for January 2024.

**Section 2.** The due date for making water and sewer payments is by the close of business on the 15<sup>th</sup> of each month.

**Section 3.** All other Resolutions or portions thereof inconsistent or conflicting with this Resolution or any portion thereof are hereby repealed to the extent of such inconsistency or conflict.

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

TOWN OF WIGGINS, COLORADO

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

ATTEST:

—

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



## **STAFF SUMMARY**

### **Board of Trustees Meeting**

**January 24, 2024**

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**DATE:** January 21, 2024

**AGENDA ITEM NUMBER:** 6

**TOPIC: Resolution No. 02-2024** – A Resolution Amending Delinquent Charges for Water and Sewer Service Provided by the Town of Wiggins, Colorado

**STAFF MEMBER RESPONSIBLE:** Tom Acre, Town Manager

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#### **BACKGROUND:**

Recently a water and sewer customer brought to the attention of staff that the Town was incorrectly providing notice of delinquent payments and incorrectly applying late fees to our water and sewer bills. Colorado Revised Statute (C.R.S. 29-1-1102) establishes specific limits on allowable penalties for overdue utility charges for local governments and the process for notifying customers.

#### **SUMMARY:**

The Town of Wiggins has been applying a late fee of \$25 for water and sewer bills the day after the bill was due. Per C.R.S. 29-1-1102, late fees cannot be levied until five days after the bill due date and the late charge can only be a maximum of \$15. Staff has revised the Town's process for delinquent payments and late fees to come into compliance with C.R.S. 29-1-1102. The late fee has been reduced from \$25 to \$15 and will not be applied and a late notice issued until the 6<sup>th</sup> day after the bill was due.

#### **FISCAL IMPACT:**

This action should have a positive impact to the water and sewer funds of the Town of Wiggins by allowing additional time for residents to pay utility bills. The fund budgets should not be negatively impacted significantly as late payments are not a significant revenue stream.

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

These actions support the Board of Trustees goal of being in compliance with state statute.

#### **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 a motion to adopt Resolution No. 02-2024 - A Resolution Amending Delinquent Charges for Water and Sewer Service Provided by 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 02-2024**

**A RESOLUTION AMENDING DELINQUENT CHARGES FOR WATER AND SEWER SERVICE PROVIDED BY THE TOWN OF WIGGINS, COLORADO.**

**WHEREAS**, the Town of Wiggins Board of Trustees adopted Resolution 16-2016 setting the water and sewer delinquency charge at \$25.00 for payments not received by the close of business on the 5<sup>th</sup> day of each month; and

**WHEREAS**, the Colorado Revised Statutes (C.R.S. 29-1-1102) establishes specific limits on allowable delinquency charges for overdue utility charges for local governments; and

**WHEREAS**, the Town of Wiggins finds it necessary to make adjustments to the water and sewer billing process to be in compliance with C.R.S. 29-1-1102; and

**WHEREAS**, the Town of Wiggins Board of Trustees may from time to time establish and amend a schedule of rates and charges for Water and Sewer service provided by the Town; and

**WHEREAS**, the Board of Trustees has reviewed the delinquent charges and finds that such charges should be amended as set forth herein.

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

**Section 1.** The following delinquent water and sewer charges are hereby established, effective with the billings issued for January 2024.

**Section 2.** The delinquent charge for any payment not received in full by close of business on the 20<sup>th</sup> day of each month shall be fifteen (\$15) dollars.

**Section 3.** All other Resolutions or portions thereof inconsistent or conflicting with this Resolution or any portion thereof are hereby repealed to the extent of such inconsistency or conflict.

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

TOWN OF WIGGINS, COLORADO

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

ATTEST:

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



## STAFF SUMMARY

### Board of Trustees Meeting

January 24, 2024

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**DATE:** January 21, 2024

**AGENDA ITEM NUMBER:** 7

**TOPIC: Resolution No. 03-2024** – A Resolution Setting Water and Sewer Investment Fees (Tap Fees) for the Town of Wiggins, Colorado

**STAFF MEMBER RESPONSIBLE:** Tom Acre, Town Manager

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#### **BACKGROUND:**

The Board of Trustees and staff recently discussed potentially increasing water and sewer tap fees (infrastructure investment fees) and if they are increased, what amount should they be set at. Water and sewer tap fees were last increased in October 2021. Tap fees should be reviewed periodically to evaluate if they need adjustment related to capital investment costs. Revenue generated from tap fees are designed to assist in the funding of capital investment in the town's water and wastewater facilities, including the water and sanitary sewer lines (pipes), water treatment and storage facilities and the wastewater treatment facility. These tap fees help fund the Town's various water projects and the maintenance and improvements to the infrastructure. They are not intended to fund day-to-day operational costs such as treatments costs.

Prior to increasing tap fees in 2021, the tap fees charged by the Town of Wiggins had not increased for over 5 years for the Water Enterprise Fund and nearly 20 years for the Sewer Enterprise Fund. Current water tap fees do not include water development or acquisition fees:

#### **SUMMARY:**

The Board of Trustees and staff have discussed increasing the single-family residential water tap fee to \$25,000 and the sewer tap fee to \$10,000 for a total \$35,000. As has been previously discussed, the Town of Wiggins does not currently have a water development or acquisition fee.

Staff has prepared a proposed schedule of fees based on water tap size and sewer connection size. The attached spreadsheet provides a comparison of the Town of Wiggins current tap fees and the proposed increased tap fees, and the communities researched for this staff summary.

Tap Size	Water Tap Fee	Sewer Tap Fee
5/8"	\$35,000	\$10,000
3/4"	\$40,250	\$12,000
1"	\$53,270	\$16,800
1 ½"	\$79,905	\$25,188
2"	\$133,175	\$40,932
3"	\$199,762	\$62,760
4"	\$292,985	\$100,416
6"	\$717,412	\$160,668

**FISCAL IMPACT:**

This action will have a positive impact on the Town of Wiggins Water and Sewer Funds. Revenue from the sale of water and sanitary sewer taps are used to fund capital improvement projects for Water and Sewer Enterprise Funds.

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

These actions support the Board of Trustees goal of being good stewards of Town resources and the priority to provide quality water and sewer services to the citizens.

**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 a motion to adopt Resolution No. 03-2024 - A Resolution Setting Water and Sewer Investment Fees (Tap Fees) 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. 03-2024**

**A RESOLUTION SETTING WATER AND SEWER INVESTMENT FEES  
(TAP FEES) FOR THE TOWN OF WIGGINS, COLORADO**

**WHEREAS**, the Town of Wiggins operates a municipal water and sewer system; and

**WHEREAS**, the Board of Trustees is authorized by state law to regulate the use of the Town water and sewer systems, to establish the requirements for use of such systems, and from time-to-time fix, to establish, maintain, and provide for the collection of rates, fees, and charges for water and sewer services furnished by the Town; and

**WHEREAS**, the Board of Trustees has determined that it is appropriate to adopt new water and sewer plant investment fees (tap fees).

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

**Section 1. Water Plant Investment Fee.** Any applicant desiring to connect to, take and use water from the Town's water system shall pay to the Town a water plant investment fee (water tap fee) in accordance with the following schedule:

<i>Water System Investment Fees (Water Tap Fees)</i>	
<b>Tap Size</b>	<b>Fee</b>
5/8"	\$35,000
3/4"	\$40,250
1"	\$53,270
1 ½"	\$79,905
2"	\$133,175
3"	\$199,762
4"	\$292,985
6"	\$717,412

**Section 2. Sewer Plant Investment Fee.** Any applicant desiring to connect to utilize the Town's sewer system shall pay to the Town a sewer plant investment fee (sewer tap fee) in accordance with the following schedule:

<i>Sewer System Investment Fees (Sewer Tap Fees)</i>	
<b>Tap Size</b>	<b>Fee</b>
5/8"	\$10,000
3/4"	\$12,000
1"	\$16,800
1 1/2"	\$25,188
2"	\$40,932
3"	\$62,760
4"	\$100,416
6"	\$160,668

**Section 3.**     **Installation costs.** All costs of material and expenses incident to the installation and connection of water and sewer service shall be borne by the applicant. All connections or taps shall be made by a licensed contractor approved by the Town and shall be at the sole expense of the applicant.

**Section 4.**     **Taps appurtenant.** Water and sewer taps shall be appurtenant to, and may not be transferred apart from, the property for which the tap is issued. The rates, fees, tolls and charges prescribed herein are in addition to any other amounts due under any other ordinances, resolutions or other enactments of the Town.

**Section 5.**     **Effective date.** The foregoing fees shall become effective immediately on upon approval of this Resolution.

**Section 6.**     **Repeal of prior resolutions.** All other resolutions or portions thereof inconsistent or conflicting with this resolution or any portion thereof are hereby repealed to the extent of such inconsistency or conflict.

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

TOWN OF WIGGINS, COLORADO

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

ATTEST:

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



## **STAFF SUMMARY**

**Board of Trustees Meeting  
January 24, 2024**

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**DATE:** January 23, 2024

**AGENDA ITEM NUMBER:** 8

**TOPIC:** Consideration of Resolution No. 04-2024 – A Resolution Authorizing the Town Manager to Contract for the Purchase and Installation of a Vogelsang Xripper for the Johnson Street Lift Station

**STAFF MEMBER RESPONSIBLE:** Tom Acre, Town Manager

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### **BACKGROUND**

The Town of Wiggins operates two lift stations to pump sewage to the waste water treatment facility. The lift stations are located on Johnson Street west of Wiggins School north of Central Avenue in the Roberts 81 development. The Johnson Street lift station serves the Park View commons Apartments, the Kiowa Park Subdivision and the homes in the Farm Subdivision. The Central Avenue lift station serves Stub's and the CDOT rest area.

The Johnson Street Lift Station has seen a significant increase in flow the past couple years due to the build out the Parkview Commons Apartments, the Kiowa Park Subdivision and additional homes being built in the Farm Subdivision. The increased flow has resulted an increase in non-sewage items being introduced into the sewer system resulting in damage to the lift station pumps and operation.

### **SUMMARY**

The installation of an in-line grinder will help alleviate the recent pump and lift station issues. Town staff has worked with Ambiente H2O for the purchase and installation of the Vogelsang Xripper Grinder at an estimated cost of \$33,489. The vault/manhole required to install the grinder will be constructed under a separate contract while the Xripper is on order.

### **FISCAL IMPACT**

Approval of a Resolution authorizing the Town Manager to contract the purchase and installation of Vogelsang Xripper the Sewer Enterprise Fund by an estimated \$33,489.

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

Providing reliable water and wastewater treatment facilities is one of the goals of the Town Board of Trustees and Staff.

**MOTION FOR APPROVAL**

I make a motion to adopt Resolution No. 04-2024 – A Resolution Authorizing the Town Manager to Contract for the Purchase and Installation of a Vogelsang Xripper for the Johnson Street Lift Station.

**ACTION REQUESTED**

MOTION, SECOND, ROLL-CALL VOTE

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

**TOWN OF WIGGINS, COLORADO  
RESOLUTION NO. 04-2024**

**A RESOLUTION AUTHORIZING THE TOWN MANAGER TO CONTRACT FOR THE PURCHASE AND INSTALATION OF A VOGELSANG XRIPPER FOR THE JOHNSON STREET LIFT STATION**

**WHEREAS**, the Town of Wiggins operates two lift stations to pump sewage to the waste water treatment facility; and

**WHEREAS**, the Johnson Street Lift Station has seen a significant increase in flow the past couple years due to the build out the Parkview Commons Apartments, the Kiowa Park Subdivision and additional homes being built in the Farm Subdivision; and

**WHEREAS**, the increased flow has resulted an increase in non-sewage items being introduced into the sewer system resulting in damage to the lift station pumps and operation; and

**WHEREAS**, the installation of an in-line grinder will help alleviate the recent pump and lift station issues; and

**WHEREAS**, Town staff has worked with Ambiente H2O for the purchase and installation of the Vogelsang Xripper Grinder; and

**WHEREAS**, the vault/manhole required for the grinder installation will be constructed under a separate contract while the Xripper is on order.

**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 Town Manager to contract with Ambiente H2O for the purchase and installation of the Vogelsang Xripper at an estimated cost of \$33,489.00.

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

TOWN OF WIGGINS, COLORADO

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

ATTEST:

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



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

**January 24, 2024**

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**DATE:** January 23, 2024

**AGENDA ITEM NUMBER:** 9

**TOPIC:** Consideration of Resolution No. 05-2024 - A Resolution Authorizing the Mayor and Town Manager to Sign the 2023 Year End Audit Engagement Letter

**STAFF MEMBERS RESPONSIBLE:** Tom Acre, Town Manager

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**BACKGROUND**

Each year, the Town of Wiggins is required to engage the services of an independent auditor to perform an audit of the Town's financials. The auditor works with staff to evaluate each fund within the Town of Wiggins budget for the previous year. In 2021, the Town solicited proposals from qualified firms to prepare the audit for the fiscal year 2020. Prospective Business Solutions, LLC (PBS) was the successful respondent to the Town's request for proposals in 2021. Staff and the Board has been pleased with the quality of audits prepared by PBS.

**SUMMARY**

Prospective Business Solutions, LLC (PBS) successfully performed audits for the Town of Wiggins for several years since 2021. Town staff interfaced well with PBS and was impressed with their work in previous years. The Town Board has been impressed with their professionalism, thoroughness and the product that was produced in in both of those years.

Prospective Business Solutions, LLC has prepared the attached required engagement letter for performing the audit of the Town's 2023 Financials. PBS has provided staff with list of information to gather for them in preparation of the audit. The audit is scheduled to be complete prior to June 30, 2024.

**FISCAL IMPACT**

Adoption of this resolution will not significantly impact the adopted 2024 budget as the 2023-year end audit is a budgeted item.

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

Having an annual audit of the Town's finances supports the Town of Wiggins goal of being a good steward of financial resources and providing transparency in government.

**OPTIONS AVAILABLE TO TOWN TRUSTEES**

The Board of Trustees could adopt this Resolution as presented, request an amendment, or not adopt the Resolution.

**MOTION FOR APPROVAL**

I make a motion to adopt Resolution 05-2024 – A Resolution Approving and Authorizing the Mayor and Town Manager to Sign the Engagement Letter for the 2023 Year end Audit of the Town of Wiggins Financials

**ACTION REQUESTED**

MOTION, SECOND, ROLL-CALL VOTE

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

**TOWN OF WIGGINS  
RESOLUTION NO. 05-2024**

**A RESOLUTION APPROVING AND AUTHORIZING THE MAYOR AND TOWN MANAGER TO SIGN THE ENGAGEMENT LETTER FOR THE 2023 YEAR END AUDIT OF THE TOWN OF WIGGINS FINANCIALS**

**WHEREAS**, the Town of Wiggins is required to have a yearly audit of Town Finances each year; and

**WHEREAS**, the Town of Wiggins is required to submit the results of this year end audit to the Colorado Office of the State Auditor by July, 31<sup>st</sup> of each year; and

**WHEREAS**, Prospective Business Solutions, LLC submitted the most responsive proposal in response to the Town's Request for Proposals (RFP) for Audit Services in 2021; and

**WHEREAS**, Prospective Business Solutions, LLC successfully performed the audit for the Town of Wiggins for several years since 2021; and

**WHEREAS**, the Board of Trustees, by this resolution desires to authorize the Mayor and Town Manager to sign the Engagement Letter attached to this resolution.

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

**Section 1.** The Board of Trustees hereby approves the Audit Engagement Letter presented by Prospective Business Solutions, LLC and authorizes the Mayor and Town Manager to sign such Engagement Letter.

**Section 2.** The Town Manager, Town Clerk and Town staff are further authorized to do all things necessary on behalf of the Town to perform the obligations of the Town related to such Audit.

**Section 3.** This Resolution shall be in full force and effect from and after the date of its passage and approval.

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

TOWN OF WIGGINS, COLORADO

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

ATTEST:

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

January 16, 2024

Honorable Mayor and Members of the Board of Trustees  
Town of Wiggins  
Wiggins Colorado

We are pleased to confirm our understanding of the services we are to provide the Town of Wiggins (the "Town") for the year ended December 31, 2023.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the Town as of and for the year ended December 31, 2023. Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Town's RSI in accordance with GAAS. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedule – General Fund
- 3) Schedule of the Town's Proportionate Share of the FPPA Net Pension Liability
- 4) Schedule of the Town's Contributions to the FPPA Statewide Defined Benefit Pension Plan

We have also been engaged to report on supplementary information other than RSI that accompanies Town's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) Individual Fund Schedules
- 2) Local Highway Finance Report

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not

designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risk of material misstatement as part of our audit planning:

- Implementation of GASB Statement 96 – Subscription-Based Information Technology Arrangements
- Implementation of GASB Statement 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements

**Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

**Other Services**

We will also prepare the financial statements of the Town in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

**Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

Uli Keeley, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed **\$16,400**. Our standard hourly rates vary

according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. **50%** of the audit fees will be invoiced after completion of fieldwork and are payable on presentation. The remaining audit fees will be invoiced upon issuance of the audit report.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

### **Reporting**

We will issue a written report upon completion of our audit of the Town's financial statements. Our report will be addressed to the members of Town's Board of Trustees. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the Town and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy, and return it to us.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Very truly yours,

*PB Solutions LLC*

Prospective Business Solutions LLC  
Littleton, Colorado

RESPONSE:

This letter correctly sets forth the understanding of the Town.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**TOWN OF WIGGINS, COLORADO  
ORDINANCE NO. 01-2024**

**AN ORDINANCE APPROVING THE 2024 WATER AGREEMENT BETWEEN THE TOWN OF WIGGINS AND WGC TRADING CO.**

**WHEREAS**, a Water Agreement has been proposed between the Town of Wiggins by and through the Wiggins Water Enterprise and WGC Trading Co. pursuant to which the Town will lease raw water to WGC Trading Co. for augmentation purposes, subject to the terms set forth in the agreement; and

**WHEREAS**, the Board of Trustees finds that the agreement is in the best interest of the Town and its citizens.

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

**Section 1.** The proposed Water Agreement between the Town of Wiggins and WGC Trading Co. (the “Agreement”) is hereby approved in essentially the same form as the copy of such Agreement accompanying this Ordinance.

**Section 2.** The Mayor is authorized to execute the Agreement in substantially the same form as the copy attached hereto; further, the Mayor, in consultation with the Town Manager and Water Attorney, is hereby granted the authority to negotiate and approve such revisions to the Agreement as he determines are necessary or desirable for the protection of the Town, so long as the material terms and conditions of the Agreement are not altered.

**Section 3.** The Mayor, Town Manager and Town staff are further authorized to do all things necessary on behalf of the Town to perform the obligations of the Town under the Agreement.

**INTRODUCED, READ, ADOPTED, APPROVED, AND ORDERED PUBLISHED,  
BY TITLE ONLY, BY THE BOARD OF TRUSTEES OF THE TOWN OF WIGGINS,  
COLORADO THIS 24<sup>TH</sup> DAY OF JANUARY, 2024.**

TOWN OF WIGGINS, COLORADO

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

ATTEST:

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

I, Nichole Seiber, Town Clerk of the Town of Wiggins, Colorado, hereby certify and attest that the foregoing Ordinance No. 01-2024 was introduced, read, adopted and ordered published by title only, at a regular meeting of the Board of Trustees of the Town of Wiggins, Colorado on the \_\_\_\_\_ day of \_\_\_\_\_, 2024. This Ordinance was published by title only in The Fort Morgan Times on \_\_\_\_\_, 2024.

Dated \_\_\_\_\_.

**WATER AGREEMENT – 202~~43~~<sup>43</sup>**  
**WIGGINS AND WGC TRADING CO**

This AGREEMENT is made and entered into on January 25, 202~~43~~<sup>43</sup>, (“Effective Date”) by and between the Town of Wiggins, a Colorado municipal corporation, acting by and through the Town of Wiggins Water Enterprise, 304 Central Avenue, Wiggins, CO 80654 (“Wiggins” or “Town”) and WGC Trading Co., a Texas Corporation, P.O. Box 460, Ft. Morgan, CO 80701 and Bullseye Holdings, LLC, P.O. Box 609, Queen Creek, AZ 85142 (referred to together as “WGC”).

**RECITALS**

WHEREAS, WGC desires to purchase raw water from Wiggins for augmentation of out of priority stream depletions resulting from diversion of water from the Bullseye 3T Well (Permit No. 80348-F) and Bullseye Backup Well (Permit No. 23040-F), and any other new or replacement wells for the same intended purpose, in Morgan County, Colorado (the “Wells”), for a commercial feedlot and Truck Wash (the “intended purpose”). The feedlot and Truck Wash are located at 16098 Morgan County Rd. O, in Fort Morgan (“the Property”). The Wells are or will be located generally in Section 23, Township 3 North, Range 58 West, of the 6<sup>th</sup> P.M. in Morgan County, Colorado;

WHEREAS, Wiggins is the owner of certain water rights that may be used for augmentation purposes. From time to time, a certain amount of this water is surplus to the needs and obligations of Wiggins, and Wiggins is willing to provide raw water to WGC for augmentation of depletions from use of the Wells for the intended purpose on the Property, under the terms of this Agreement.

NOW, THEREFORE, the parties agree as follows:

**AGREEMENT**

1. **Term of Agreement.** Unless earlier terminated as provided in this Agreement, the initial term of this Agreement is from the Effective Date until October 31, 2040. Thereafter, this Agreement may be renewed for successive Ten (10) year periods upon notice of renewal by WGC to Wiggins no less than thirty (30) days prior to the expiration of the current term if accepted by Wiggins prior to expiration. Each year commencing November 1, 2030, and extending until October 31, 2031, is referred to as a “Contract Delivery Year”. This Agreement can be terminated earlier by WGC if WGC sends written notice of termination to the Wiggins no less than 90 days prior to the end of the Contract Delivery Year. This Agreement can be terminated earlier by Wiggins if Wiggins sends written notice of termination to the WGC no less than 90 days, or more than 150 days, prior to the end of the Contract Delivery Year, stating that Wiggins no longer has any excess Water available for delivery pursuant to this Agreement because of demand by Wiggins and its customers. Such termination shall not affect Wiggins’ obligation to deliver the leased water or WGC’s obligation to pay for the leased water delivered prior to termination of the Agreement.

2. **Quantity of Water.** In each Contract Delivery Year during the term of this Agreement, Wiggins will make available for delivery to WGC a minimum of Two (2) acre-feet of water per month provided the water is in excess of Wiggins’ augmentation needs that year as determined by Wiggins in its sole discretion. Total annual water delivery shall not exceed 50 acre-feet. WGC may take delivery up to maximum of Five (5) acre-feet in any month if requested by WGC and if

the Town determines in its sole discretion that more than Two (2) acre-feet is available for lease to WGC in those months (the “Water”). Wiggins may use any water requested but not used by WGC.

3. **Lease Price.** WGC shall pay Wiggins at the time of signing this Lease ~~Five Thousand Two Thousand Five Hundred~~ Dollars (\$~~5,000~~~~2,500~~) as a Lease Development Fee to cover staff time and will reimburse the Town ~~Two Tousand Five Hundred Dollars (2,500)~~ for legal costs expended to develop this lease. The Lease Development Fee is non-refundable and does not apply to the annual lease payments. WGC shall pay Wiggins an annual Lease Payment of Four Hundred and Fifty Dollars (\$450) per acre-foot of Water requested during each month in the first Contract Year. The Lease Payment shall be reduced to Two Hundred and Fifty Dollars (\$250) per acre-foot for any water that is requested but cannot be used or is not used by WGC because of free river conditions at its point of replacement obligation in the first Contract Delivery Year. In each succeeding Contract Delivery Year, the Lease Payment shall be adjusted as described in paragraph 4. The parties agree the Lease Payment is a reasonable amount to cover the value of the Water provided, plus all administrative, accounting and operational expenses of Wiggins for delivery of the Water under this Agreement.

4. **Lease Payment Adjustments.** The Lease Payment will be increased annually two percent (2%) per year, beginning in Contract Delivery Year 2 and in every Contract Delivery Year thereafter.

5. **Payments.** WGC shall pay Wiggins Two-Thousand Five Hundred Dollars (\$2,500) as a deposit at the time of signing this Agreement, which shall be used by Wiggins to draw upon for payment to Wiggins if WGC fails to make any payment when due under this Agreement (“Payment Deposit”). WGC shall notify Wiggins within 7 days of the end of each month the number of acre-feet of Water actually used by WGC and the number of acre-feet of Water requested but not used because of free river. Wiggins shall invoice WGC within 14 days after the end of each month for the amount of Water requested and the amount used by WGC and WGC shall make payment to Wiggins within 30 days of the date of the invoice. If Wiggins uses any of the funds in the Payment Deposit to pay any invoice, WGC shall provide additional funds to Wiggins to replenish that Payment Deposit within 14 days.

6. **Nature and Source of the Water Delivered.** The Water to be delivered pursuant to this Agreement is raw, untreated, non-potable water in excess of the needs of Wiggins. The Water will be delivered as-is, and Wiggins disclaims any warranty regarding the quality of the Water for any specific purpose. Wiggins has no obligation to treat the Water. Any treatment of the Water to make it suitable for use by WGC is WGC’s responsibility. Wiggins agrees to deliver to WGC at the place of delivery described in paragraph 7, Water that is fully consumable, including at Wiggin’s sole discretion, direct deliveries, or reusable return flows from historical consumptive use of changed water rights, imported water, nontributary groundwater, or other fully consumable water. The source of water may be changed from time to time by Wiggins to suit the operational convenience of Wiggins.

7. **Place of Delivery.** The Place of Delivery will be at any point reasonably available to Wiggins on the South Platte River between Section 18, Township 4 North, Range 60 West, and Section 17, T4N, R58W, in the 6<sup>th</sup> P.M. in Morgan County. Wiggins may change the Place of

Delivery in its sole discretion, provided it is located upstream of the point of stream depletion caused by the Wells and the new location does not result in any greater transportation or evaporation losses. WGC's well depletions hit the river both above and below the Ft Morgan Irrigation Co. headgate, along with a small amount below the Upper Platte and Beaver headgate. It is anticipated that the Place of Delivery will be able to accommodate the needs of WGC. However, in the event Wiggins' deliveries cannot satisfy all of WGC's needs at all places of depletion, the parties shall work together to inform the other as soon as possible to help WGC avoid or minimize the amount of unreplaced depletions to the river.

8. **Transportation and Evaporation Losses.** The Water will be measured or accounted for at the Place of Delivery as determined by Wiggins. WGC will bear all transportation and evaporation losses from the Place of Delivery to WGC's place of use.

9. **Delivery of Water.** Wiggins will deliver the Water at a maximum rate up to 0.10 cfs (45 gpm), and will, upon request by WGC deliver water at rates lower than (45 gpm), to the extent reasonably possible, to replace depletions from the Wells for the intended purpose. Wiggins is not required to make any physical alterations to any outlet gates, augmentation stations, or other measuring devices, or incur any additional costs for the purpose of making such lower rate deliveries. WGC shall provide Wiggins with a proposed annual delivery schedule for the Water, beginning October 15, 2030, and on October 15 of each Contract Delivery Year thereafter, which shall generally include daily and monthly totals in terms of acre-feet or fractions thereof, and the requested location of those deliveries. WGC may request an adjustment to that delivery schedule with 48-hours' notice to Wiggins and subject to approval by Wiggins, which approval shall not unreasonably be withheld. Any of the Water requested but not needed by WGC may be used by Wiggins. WGC shall have sole responsibility for the legal and physical delivery of the Water from the Place of Delivery to the intended place of use, including any facilities or agreements needed to deliver the Water through or around any intervening diversion structures and dry-up sections on the River. Wiggins may withhold deliveries of the Water if WGC fails to pay any invoice when due, or if WGC fails to maintain the Payment Deposit as described in paragraph 5, or for any other breach of this Agreement. Such remedy shall not be Wiggins' exclusive remedy in the event of a breach.

10. **Diversion, Measurement and Administration of the Water.** Wiggins shall provide to WGC and to the Division Engineer reasonable and timely accounting for delivery of the Water under this Agreement. WGC shall provide appropriate and lawful means of diversion of the Water, and accounting for its use of the Water, if needed for the intended purpose, including measuring devices as may be required by the State and Divisions Engineers. If Wiggins is required to cooperate in the administration of the Water for use by WGC, Wiggins agrees to do so at the cost of WGC. WGC shall provide Wiggins with accounting information for WGC's use of the Water on at least an annual basis, or on a more frequent basis as may be required by the State or Division Engineer, including copies of WGC's accounting when it is submitted to the State or Division Engineer or Water Commissioner.

11. **Limitation on use of the Water and the Wells.** WGC will use the Water to augment depletions from use of the Wells for the intended purpose on the Property only. WGC may drill a new well for the sole use of the Truck Wash ("New Well") and discontinue using the Wells for the Truck Wash, provided the New Well does not substantially alter the timing and location of depletions. WGC shall notify Wiggins if any replacement well is approved for the intended purpose on

the Property, or if a New Well is constructed for use solely in the Truck Wash. If a New Well is constructed, the Water may only be used to augment depletions from the New Well. Such augmentation shall be accomplished through an augmentation plan decree, and/or a substitute water supply plan ("SWSP"), to be obtained by WGC at WGC's sole expense. Wiggins may file a statement of opposition to the augmentation plan application, and provide comments in response to the SWSP request, to ensure that the use of the Water is consistent with this Agreement. Wiggins will cooperate with WGC to provide information regarding Wiggins' water rights that may be needed to obtain approval of those plans. However, all costs to obtain such approvals shall be paid by WGC. WGC will not file any application or request to change any of Wiggins' water rights without express written consent of Wiggins, which consent may be granted or denied in the sole discretion of Wiggins.

12. **Assignment.** This Agreement shall not be assigned without written approval of the non-assigning party, except as follows. WGC may assign this Agreement in full to any subsequent purchaser of both the Wells and the Property, or assign this Agreement in full to the purchaser of the Truck Wash and the New Well only, with 14 days advance notice to Wiggins. Wiggins may assign this Agreement to any other municipal water provider or other entity serving the Town of Wiggins that subsequently acquires Wiggins' water rights.

13. **Interruption of Water Supply beyond the Control of Wiggins.** The water supply for Wiggins and its water customers is dependent upon sources from which the supply is variable in quantity and beyond the control of Wiggins and delivery of water under this Agreement will be based on future demand of the Town and its customers. Wiggins shall not be liable in tort or contract for any delay or failure to perform its obligations under this Agreement if that delay or failure is caused by an event or condition beyond the reasonable control of Wiggins, including but not limited to failure to accurately anticipate availability of water supply for Wiggins, its customers, or WGC or because of an actual failure to supply water due to damage or destruction of any or all of Wiggins' water diversions, storage, treatment or delivery facilities, inadequate runoff, flood, earthquake, storm, lightning, fire, epidemic, contamination, war, terrorist act, riot, civil disturbance, labor disturbance, accidents, sabotage, or restraint by an order of any court or the lawful order or restriction of any governmental administrative body or agency clothed with authority to regulate matters pertaining to water, public utilities, public health or pollution control, or unanticipated future demand by Wiggins and its customers. In the event that Wiggins determines in advance that it will not be able to provide the leased water, Wiggins will promptly notify WGC of the anticipated shortage.

14. **Default and Remedies.** All terms and conditions of this Agreement are considered material. In the event that either party defaults in the performance of any of the covenants or agreements to be kept, done or performed by and under the requirements of this Agreement, the non-defaulting party shall give the defaulting party 20 days written notice of such default, and if the defaulting party fails, neglects or refuses for a period of more than 20 days thereafter to make good or perform the default, then the non-defaulting party, without further notice, may, in addition to any other remedies available to it, terminate all rights and privileges granted in this Agreement and this Agreement shall be of no further force or effect. If WGC is in default, the Town may elect to treat this Agreement as being in full force and effect and shall have the right to an action for specific performance or damages or both. If the Town is in default, WGC's remedies shall be strictly limited to an action for specific performance and to no other remedy. In no event shall WGC be entitled to or claim any form of

damages, including without limitation lost profits, economic damages, or incidental, consequential, punitive or exemplary damages. If WGC ceases use of the Water for a period of five or more consecutive Contract Delivery Years, it shall be deemed conclusive evidence that WGC no longer intends or needs to use the Water for the intended purpose on the Property, and Wiggins may terminate the Agreement.

15. **Governmental Immunity.** Nothing in this Agreement waives or may be construed to waive Wiggins' protection from liability or the limitations on its liability based on its sovereign immunity under the Colorado Governmental Immunity Act as currently exists or may be amended, or otherwise.

16. **Notices.** Any notice required or permitted by this Agreement shall be in writing and shall be deemed to have been sufficiently given for all purposes, except adjustment of the delivery rate, if sent by certified or registered mail, postage and fees prepaid, addressed to the party to whom such notice is intended to be given at the address set forth below, or at such other address as has been previously furnished in writing to the other party or parties. Such notice shall be deemed to have been given when deposited in the U.S. Mail. Written notice of any adjustment of the delivery rate under paragraph 9 shall be delivered in person, or by email, and shall be effective when delivered.

**TOWN OF WIGGINS:**

Town of Wiggins  
c/o Town Manager  
304 Central Avenue  
Wiggins, CO 80654  
Email: [tacre@wigginsco.com](mailto:tacre@wigginsco.com)

**WGC TRADING CO:**

Kevin Lamb  
P.O. Box 460  
Ft. Morgan, CO 80701  
Email: [kl@bhllc.biz](mailto:kl@bhllc.biz)

**Copy to:**

Steven P. Jeffers, Esq.  
Lyons Gaddis, P.C.  
P.O. Box 978  
Longmont, CO 80502-0978  
Email: [sjeffers@lyonsgaddis.com](mailto:sjeffers@lyonsgaddis.com)

**BULLSEYE HOLDINGS, LLC**  
Kevin Lamb  
Bullseye Holdings, LLC  
P.O. Box 609  
Queen Creek, AZ 85142  
Email: [kl@bhllc.biz](mailto:kl@bhllc.biz)

17. **Paragraph Captions.** The captions of the paragraphs are set forth only for convenience and reference, and are not intended in any way to define, limit, or describe the scope or intent of this Agreement.

18. **Integration and Amendment.** This Agreement represents the entire agreement between the parties and there are no oral or collateral agreements or understandings. This Agreement may only be amended by an instrument in writing signed by the parties.

19. **Binding Effect.** This Agreement shall inure to the benefit of, and be binding upon, the parties and their respective legal representatives, successors, and assigns; provided, however, that

nothing in this paragraph shall be construed to permit the assignment of this Agreement except as otherwise specifically authorized in this agreement.

20. **No Third-Party Beneficiaries.** This Agreement is for the sole benefit of and solely binds the Parties and their lawful successors-in-interest. This Agreement affords no claim, benefit, or right of action to any third party.

21. **Authority.** The Parties warrant that they have taken all actions necessary or required by their own procedures or bylaws, or by applicable law, to authorize their respective signatories to sign this Agreement for them and to bind them to its terms.

22. **Title to Water Rights.** Nothing in this Agreement grants WGC or Lamb any legal or equitable title in or to any of the Water or Wiggins' water rights.

23. **Headings.** The division of this Agreement into sections and the insertion of headings are for convenience only and are not to affect the construction or interpretation of this Agreement.

TOWN OF WIGGINS by and through  
the Town of Wiggins Water Enterprise:

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

Dated:\_\_\_\_\_.

ATTEST:

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

WGC TRADING CO:

By:\_\_\_\_\_

Kevin Lamb, \_\_\_\_\_

Dated:\_\_\_\_\_

BULLSEYE HOLDINGS LLC:

By:\_\_\_\_\_

Kevin Lamb, \_\_\_\_\_

Dated:\_\_\_\_\_

**WATER AGREEMENT – 2024**  
**WIGGINS AND WGC TRADING CO**

This AGREEMENT is made and entered into on January 25, 2024, (“Effective Date”) by and between the Town of Wiggins, a Colorado municipal corporation, acting by and through the Town of Wiggins Water Enterprise, 304 Central Avenue, Wiggins, CO 80654 (“Wiggins” or “Town”) and WGC Trading Co., a Texas Corporation, P.O. Box 460, Ft. Morgan, CO 80701 and Bullseye Holdings, LLC, P.O. Box 609, Queen Creek, AZ 85142 (referred to together as “WGC”).

**RECITALS**

WHEREAS, WGC desires to purchase raw water from Wiggins for augmentation of out of priority stream depletions resulting from diversion of water from the Bullseye 3T Well (Permit No. 80348-F) and Bullseye Backup Well (Permit No. 23040-F), and any other new or replacement wells for the same intended purpose, in Morgan County, Colorado (the “Wells”), for a commercial feedlot and Truck Wash (the “intended purpose”). The feedlot and Truck Wash are located at 16098 Morgan County Rd. O, in Fort Morgan (“the Property”). The Wells are or will be located generally in Section 23, Township 3 North, Range 58 West, of the 6<sup>th</sup> P.M. in Morgan County, Colorado;

WHEREAS, Wiggins is the owner of certain water rights that may be used for augmentation purposes. From time to time, a certain amount of this water is surplus to the needs and obligations of Wiggins, and Wiggins is willing to provide raw water to WGC for augmentation of depletions from use of the Wells for the intended purpose on the Property, under the terms of this Agreement.

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the Town determines in its sole discretion that more than Two (2) acre-feet is available for lease to WGC in those months (the “Water”). Wiggins may use any water requested but not used by WGC.

3. **Lease Price.** WGC shall pay Wiggins at the time of signing this Lease Five Thousand Dollars (\$5,000) as a Lease Development Fee to cover staff time and will reimburse the Town Two Thousand Five Hundred Dollars (2,500) for legal costs expended to develop this lease. The Lease Development Fee is non-refundable and does not apply to the annual lease payments. WGC shall pay Wiggins an annual Lease Payment of Four Hundred and Fifty Dollars (\$450) per acre-foot of Water requested during each month in the first Contract Year. The Lease Payment shall be reduced to Two Hundred and Fifty Dollars (\$250) per acre-foot for any water that is requested but cannot be used or is not used by WGC because of free river conditions at its point of replacement obligation in the first Contract Delivery Year. In each succeeding Contract Delivery Year, the Lease Payment shall be adjusted as described in paragraph 4. The parties agree the Lease Payment is a reasonable amount to cover the value of the Water provided, plus all administrative, accounting and operational expenses of Wiggins for delivery of the Water under this Agreement.

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6. **Nature and Source of the Water Delivered.** The Water to be delivered pursuant to this Agreement is raw, untreated, non-potable water in excess of the needs of Wiggins. The Water will be delivered as-is, and Wiggins disclaims any warranty regarding the quality of the Water for any specific purpose. Wiggins has no obligation to treat the Water. Any treatment of the Water to make it suitable for use by WGC is WGC’s responsibility. Wiggins agrees to deliver to WGC at the place of delivery described in paragraph 7, Water that is fully consumable, including at Wiggins’s sole discretion, direct deliveries, or reusable return flows from historical consumptive use of changed water rights, imported water, nontributary groundwater, or other fully consumable water. The source of water may be changed from time to time by Wiggins to suit the operational convenience of Wiggins.

7. **Place of Delivery.** The Place of Delivery will be at any point reasonably available to Wiggins on the South Platte River between Section 18, Township 4 North, Range 60 West, and Section 17, T4N, R58W, in the 6<sup>th</sup> P.M. in Morgan County. Wiggins may change the Place of Delivery in its sole discretion, provided it is located upstream of the point of stream depletion

caused by the Wells and the new location does not result in any greater transportation or evaporation losses. WGC's well depletions hit the river both above and below the Ft Morgan Irrigation Co. headgate, along with a small amount below the Upper Platte and Beaver headgate. It is anticipated that the Place of Delivery will be able to accommodate the needs of WGC. However, in the event Wiggins' deliveries cannot satisfy all of WGC's needs at all places of depletion, the parties shall work together to inform the other as soon as possible to help WGC avoid or minimize the amount of unreplaced depletions to the river.

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10. **Diversion, Measurement and Administration of the Water.** Wiggins shall provide to WGC and to the Division Engineer reasonable and timely accounting for delivery of the Water under this Agreement. WGC shall provide appropriate and lawful means of diversion of the Water, and accounting for its use of the Water, if needed for the intended purpose, including measuring devices as may be required by the State and Divisions Engineers. If Wiggins is required to cooperate in the administration of the Water for use by WGC, Wiggins agrees to do so at the cost of WGC. WGC shall provide Wiggins with accounting information for WGC's use of the Water on at least an annual basis, or on a more frequent basis as may be required by the State or Division Engineer, including copies of WGC's accounting when it is submitted to the State or Division Engineer or Water Commissioner.

11. **Limitation on use of the Water and the Wells.** WGC will use the Water to augment depletions from use of the Wells for the intended purpose on the Property only. WGC may drill a new well for the sole use of the Truck Wash ("New Well") and discontinue using the Wells for the Truck Wash, provided the New Well does not substantially alter the timing and location of depletions. WGC shall notify Wiggins if any replacement well is approved for the intended purpose on the Property, or if a New Well is constructed for use solely in the Truck Wash. If a New Well is

constructed, the Water may only be used to augment depletions from the New Well. Such augmentation shall be accomplished through an augmentation plan decree, and/or a substitute water supply plan ("SWSP"), to be obtained by WGC at WGC's sole expense. Wiggins may file a statement of opposition to the augmentation plan application, and provide comments in response to the SWSP request, to ensure that the use of the Water is consistent with this Agreement. Wiggins will cooperate with WGC to provide information regarding Wiggins' water rights that may be needed to obtain approval of those plans. However, all costs to obtain such approvals shall be paid by WGC. WGC will not file any application or request to change any of Wiggins' water rights without express written consent of Wiggins, which consent may be granted or denied in the sole discretion of Wiggins.

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14. **Default and Remedies.** All terms and conditions of this Agreement are considered material. In the event that either party defaults in the performance of any of the covenants or agreements to be kept, done or performed by and under the requirements of this Agreement, the non-defaulting party shall give the defaulting party 20 days written notice of such default, and if the defaulting party fails, neglects or refuses for a period of more than 20 days thereafter to make good or perform the default, then the non-defaulting party, without further notice, may, in addition to any other remedies available to it, terminate all rights and privileges granted in this Agreement and this Agreement shall be of no further force or effect. If WGC is in default, the Town may elect to treat this Agreement as being in full force and effect and shall have the right to an action for specific performance or damages or both. If the Town is in default, WGC's remedies shall be strictly limited to an action for specific performance and to no other remedy. In no event shall WGC be entitled to or claim any form of

damages, including without limitation lost profits, economic damages, or incidental, consequential, punitive or exemplary damages. If WGC ceases use of the Water for a period of five or more consecutive Contract Delivery Years, it shall be deemed conclusive evidence that WGC no longer intends or needs to use the Water for the intended purpose on the Property, and Wiggins may terminate the Agreement.

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16. **Notices.** Any notice required or permitted by this Agreement shall be in writing and shall be deemed to have been sufficiently given for all purposes, except adjustment of the delivery rate, if sent by certified or registered mail, postage and fees prepaid, addressed to the party to whom such notice is intended to be given at the address set forth below, or at such other address as has been previously furnished in writing to the other party or parties. Such notice shall be deemed to have been given when deposited in the U.S. Mail. Written notice of any adjustment of the delivery rate under paragraph 9 shall be delivered in person, or by email, and shall be effective when delivered.

**TOWN OF WIGGINS:**

Town of Wiggins  
c/o Town Manager  
304 Central Avenue  
Wiggins, CO 80654  
Email: [tacre@wigginsco.com](mailto:tacre@wigginsco.com)

**WGC TRADING CO:**

Kevin Lamb  
P.O. Box 460  
Ft. Morgan, CO 80701  
Email: [kl@bhllc.biz](mailto:kl@bhllc.biz)

**Copy to:**

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**BULLSEYE HOLDINGS, LLC**  
Kevin Lamb  
Bullseye Holdings, LLC  
P.O. Box 609  
Queen Creek, AZ 85142  
Email: [kl@bhllc.biz](mailto:kl@bhllc.biz)

17. **Paragraph Captions.** The captions of the paragraphs are set forth only for convenience and reference, and are not intended in any way to define, limit, or describe the scope or intent of this Agreement.

18. **Integration and Amendment.** This Agreement represents the entire agreement between the parties and there are no oral or collateral agreements or understandings. This Agreement may only be amended by an instrument in writing signed by the parties.

19. **Binding Effect.** This Agreement shall inure to the benefit of, and be binding upon, the parties and their respective legal representatives, successors, and assigns; provided, however, that

nothing in this paragraph shall be construed to permit the assignment of this Agreement except as otherwise specifically authorized in this agreement.

20. **No Third-Party Beneficiaries.** This Agreement is for the sole benefit of and solely binds the Parties and their lawful successors-in-interest. This Agreement affords no claim, benefit, or right of action to any third party.

21. **Authority.** The Parties warrant that they have taken all actions necessary or required by their own procedures or bylaws, or by applicable law, to authorize their respective signatories to sign this Agreement for them and to bind them to its terms.

22. **Title to Water Rights.** Nothing in this Agreement grants WGC or Lamb any legal or equitable title in or to any of the Water or Wiggins' water rights.

23. **Headings.** The division of this Agreement into sections and the insertion of headings are for convenience only and are not to affect the construction or interpretation of this Agreement.

TOWN OF WIGGINS by and through  
the Town of Wiggins Water Enterprise:

\_\_\_\_\_

Christopher Franzen, Mayor

ATTEST:

Dated:\_\_\_\_\_.

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

WGC TRADING CO:

By:\_\_\_\_\_

Kevin Lamb, \_\_\_\_\_

Dated:\_\_\_\_\_

BULLSEYE HOLDINGS LLC:

By:\_\_\_\_\_

Kevin Lamb, \_\_\_\_\_

Dated:\_\_\_\_\_

**Submit to Local Licensing Authority**

Fees Due	
Annual Renewal Application Fee	\$ 125
Renewal Fee	96.25
Storage Permit \$100 X _____	\$
Sidewalk Service Area \$75.00	\$
Additional Optional Premise Hotel & Restaurant \$100 X _____	\$
Related Facility - Campus Liquor Complex \$160.00 per facility	\$
<b>Amount Due/Paid</b>	\$

Make check payable to: Colorado Department of Revenue. The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department may collect the payment amount directly from your banking account electronically.

## Retail Liquor License Renewal Application

Please verify & update all information below

Return to city or county licensing authority by due date

\* Note that the Division will not accept cash

☒ Paid by check

☐ Paid online

Uploaded to  
Movelt on

Date

Licensee Name <b>Wiggins Supers</b>		Doing Business As Name (DBA)	
Liquor License # <b>04-01110</b>	License Type <b>Fermented Malt Beverage and Wine</b>		
Sales Tax License Number [REDACTED]	Expiration Date	Due Date	
Business Address <b>611 Central Ave Wiggins Co. 80654</b>			Phone Number <b>970 483-7868</b>
Mailing Address <b>P.O. Box 87 Wiggins Co 80654</b>			Email <b>akronsuper@gmail</b>
Operating Manager <b>Leslie McCaskill</b>	Date of Birth <b>2-14-59</b>	Home Address <b>7122 4 Rd TWiggins</b>	Phone Number <b>970 768-9205</b>
1. Do you have legal possession of the premises at the street address above? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Are the premises owned or rented? <input type="checkbox"/> Owned <input checked="" type="checkbox"/> Rented* *If rented, expiration date of lease <b>2030</b>			
2. Are you renewing a storage permit, additional optional premises, sidewalk service area, or related facility? If yes, please see the table in the upper right hand corner and include all fees due. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
3a. Are you renewing a takeout and/or delivery permit? (Note: must hold a qualifying license type and be authorized for takeout and/or delivery license privileges) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
3b. If so, which are you renewing? <input type="checkbox"/> Delivery <input type="checkbox"/> Takeout <input type="checkbox"/> Both Takeout and Delivery			
4a. Since the date of filing of the last application, has the applicant, including its manager, partners, officer, directors, stockholders, members (LLC), managing members (LLC), or any other person with a 10% or greater financial interest in the applicant, been found in final order of a tax agency to be delinquent in the payment of any state or local taxes, penalties, or interest related to a business? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
4b. Since the date of filing of the last application, has the applicant, including its manager, partners, officer, directors, stockholders, members (LLC), managing members (LLC), or any other person with a 10% or greater financial interest in the applicant failed to pay any fees or surcharges imposed pursuant to section 44-3-503, C.R.S.? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
5. Since the date of filing of the last application, has there been any change in financial interest (new notes, loans, owners, etc.) or organizational structure (addition or deletion of officers, directors, managing members or general partners)? If yes, explain in detail and attach a listing of all liquor businesses in which these new lenders, owners (other than licensed financial institutions), officers, directors, managing members, or general partners are materially interested. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

6. Since the date of filing of the last application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been convicted of a crime? If yes, attach a detailed explanation. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Since the date of filing of the last application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been denied an alcohol beverage license, had an alcohol beverage license suspended or revoked, or had interest in any entity that had an alcohol beverage license denied, suspended or revoked? If yes, attach a detailed explanation. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
8. Does the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) have a direct or indirect interest in any other Colorado liquor license, including loans to or from any licensee or interest in a loan to any licensee? If yes, attach a detailed explanation. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

<b>Affirmation &amp; Consent</b>	
I declare under penalty of perjury in the second degree that this application and all attachments are true, correct and complete to the best of my knowledge.	
Type or Print Name of Applicant/Authorized Agent of Business <i>Wiggins Supers</i>	Title <i>MANAGER</i>
Signature <i>Dustin McCoolie</i>	Date <i>1-23-24</i>
<b>Report &amp; Approval of City or County Licensing Authority</b>	
The foregoing application has been examined and the premises, business conducted and character of the applicant are satisfactory, and we do hereby report that such license, if granted, will comply with the provisions of Title 44, Articles 4 and 3, C.R.S., and Liquor Rules.	
<b>Therefore this application is approved.</b>	
Local Licensing Authority For	Date
Signature	Title
	Attest