



**TOWN OF WIGGINS
BOARD MEETING AGENDA**

NOVEMBER 20, 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/85304053718> FOR THE MEETING LINK

I. INTRODUCTIONS

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

II. APPROVAL OF CONSENT AGENDA

- 1. Approval of Minutes from the Board Meeting held on October 23, 2024

III. REPORTS

- 1. Town Staff Report
- 2. Board of Trustees
- 3. Approval of Bills November 2024
- 4. Financials-Budget to Actual

IV. PUBLIC COMMENTS

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

V. PUBLIC HEARING

2025 Town of Wiggins Budget

VI. CONSIDERATION OF RESOLUTION 38-2024

A Resolution Approving an Amendment to the Loan Contract Between the Town of Wiggins and the Colorado Water Conservation Board.

1. Resolution No. 38-2024

VII. CONSIDERATION OF RESOLUTION NO. 39-2024

A Resolution Providing that Certain Elected and/or Appointed Officials of the Town of Wiggins Shall be deemed not to be "Employees" within the Meaning of the Worker's Compensation Laws

1. Resolution No. 39-2024

VIII. ADJOURNMENT

1. Closing Remarks by Mayor and Adjournment of Meeting



MINUTES OF MEETING

TOWN OF WIGGINS BOARD OF TRUSTEES MEETING

October 23, 2024 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, October 23, 2024. Mayor Chris Franzen called the meeting to order at 7:01 p.m. The following Trustees answered roll call: Mayor Chris Franzen (via zoom) and Trustees: Jerry Schwindt, Bryan Flax, Bruce Miller, Steve Perrott and Mayor Pro-Tem David Herbstman. Staff present were Craig Miller, Town Manager; Nichole Seiber, Town Clerk/Treasurer; Beau Warden, Public Works Supervisor; Zack Kirschbaum, Parks and Recreation Event Planner; and Melinda Culley, Town Attorney.

APPROVAL OF THE AGENDA

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

CONSENT AGENDA

Motion was made by Trustee Perrott approve the Consent Agenda. Seconded by Trustee Flax. Roll Call: The Consent Agenda was unanimously approved.

TOWN STAFF REPORT

- The Town Manager introduced the new Planning & Zoning Administrator, Diana Evans. The Town Manager discussed the purchase of two new vehicles for the Police Department, the tornado siren test, operations efficiency, budget improvements, and the completion the Colorado Department of Public Health mandated Lead and Copper Service Line Inventory.
- The Town Clerk updated the Board on the Glassey Farm payment being paid.
- The Public Works Supervisor gave updates on the Knievel property leach field, the 3rd and Karen project, the non-pot line project, Johnson Street Lift Station grinder is almost done, Miller and Associates would like to meet monthly on the 3rd Wednesday of each month, and the lights for the Pachek field are being shipped.
- The Parks and Recreation Event Coordinator gave an update on the Old-Time Christmas event.
- The Mayor asked if the November meeting could be moved from November 13, 2024 to November 20, 2024.

APPROVAL OF NOVEMBER BILLS 2024

Motion was made by Trustee Perrott to approve the October 2024 Bills. Seconded by Trustee Schwindt. Roll Call: Motion was unanimously approved.



FINANCIALS - ACTUAL TO BUDGET

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

PUBLIC COMMENTS

The Public Comments portion of the meeting was opened at 7:26 p.m.

Milton Beydler appeared in person. Milton brought forth concerns about building a portable car port.

The Public Comment portion of the meeting was closed at 7:31 p.m.

CONSIDERATION OF RESOLUTION 35-2024 – A Resolution Approving the First Amendment to the Subdivision Agreement for the North Ridge Minor Subdivision.

Daniel Harrison appeared in person. There was discussion on lowering the Letter of Credit.

Motion was made by Trustee Flax to approve Resolution 35-2024. Seconded by Trustee Schwindt. Roll Call: Motion was unanimously approved.

CONSIDERATION OF RESOLUTION 36-2024 – A Resolution Approving the 2024 Operating Plan and Budget for the Roberts 81 Business Improvement District.

Motion was made by Trustee Perrott to approve Resolution 36-2024. Seconded by Trustee Schwindt. Roll Call: Motion was unanimously approved.

CONSIDERATION OF RESOLUTION 37-2024 – A Resolution Ratifying and Adopting the Town of Wiggins Service Fees.

Motion was made by Trustee Perrott to approve Ordinance 07-2024. Seconded by Trustee Miller. Roll Call: Motion was unanimously approved.

CONSIDERATION OF ORDINANCE 08-2024 – An Emergency Ordinance Amending Section 30.01 of the Wiggins Municipal Code to Increase the Compensation of the Mayor and Trustees.

There was discussion on making the Mayor's compensation \$400.00 and the Trustee's compensation \$150.00.

Motion was made by Trustee Miller to approve Ordinance 08-2024. Seconded by Trustee Perrott. Roll Call: Motion was unanimously approved.

LIQUOR LICENSE AUTHORITY – Stub's Gas & Oil Inc., Liquor License Renewal



Motion was made by Trustee Flax to approve the Liquor License Renewal Stub's Gas & Oil, Inc. Seconded by Trustee Schwindt. Roll Call: Motion was unanimously approved.


ADJOURNMENT

The Mayor invited closing remarks.

The Mayor inquired about the Glassey Farms payment and the Town Attorney stated she will bring more information to the next work session.

Mayor Franzen adjourned the meeting at 8:04 p.m.

Respectfully submitted by:



Town Clerk/Treasurer, Nichole Seiber



TOWN STAFF'S REPORT

**Board of Trustees Meeting
November 20, 2024**

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

INCIDENT ANALYSIS - DAY

Date 11/15/2024

Time 10:01:14

Report CFS03

Agency Wiggins Police Dept.

Dates 10/01/2024 Thru 10/31/2024

Activity	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Total
Agency: WPD Wiggins Police Dept.								
00400 Assault	0	0	0	0	0	0	1	1
01000 Forgery & Counterfeit	0	1	0	0	0	0	0	1
01100 Fraud	0	0	1	0	0	0	0	1
01510 Shots Fired	0	0	0	0	1	0	0	1
02430 Loud Noise	0	0	1	0	0	0	0	1
02660 Harass/threat	0	0	1	1	0	0	0	2
02670 Local Ordinance Violation	0	0	0	1	0	0	0	1
02671 Dog At Large	0	2	0	1	1	1	0	5
02700 Susp Pers/veh/inc	0	3	4	1	2	0	0	10
03000 Community Policing	0	0	1	0	2	1	1	5
03010 Assist Other Agency	0	1	2	3	2	1	0	9
03055 Remove A Party	0	0	1	0	0	0	0	1
03080 Medical Assist	0	2	0	0	0	0	0	2
03090 Open Door/window	0	0	1	1	0	0	1	3
03100 Welfare Check	0	0	0	0	2	2	2	6
03120 Extra Patrol	0	0	0	0	1	0	5	6
03590 Traffic Ctrl	0	0	0	0	2	0	1	3
03600 Driving Complaint	0	0	0	0	1	0	0	1
03640 Animal Control	0	1	0	0	0	0	0	1
03730 Lost/found	0	0	1	0	0	0	0	1
03750 Meet Party	0	0	1	1	0	3	0	5
03760 Information	0	0	0	1	1	1	3	6
03770 Return Phone Call	0	1	0	0	0	0	0	1
07410 Disturbance	0	0	0	0	1	0	0	1
07510 Abandoned Vehicle	0	0	0	1	1	0	0	2
07520 Motorist Assist	0	1	0	0	0	1	0	2
07530 Traffic Contact	0	1	0	0	1	2	1	5
07580 Vehicle Inspection	0	0	1	0	0	2	0	3
07700 Juv Problem	0	0	1	0	0	0	0	1
09000 Fire Investigation LE	1	1	0	0	0	0	0	2
09001 911-Welfare Check	1	2	1	0	3	2	0	9
09900 Follow Up/Investigation	0	1	2	6	7	3	2	21
09911 Victim Notification	1	0	0	0	0	0	0	1
09917 Special Events	0	0	0	0	1	0	0	1
REPO Repossesion	0	1	0	0	0	0	0	1
S2T Safe2Tell	0	0	0	1	0	0	0	1
SEO Select Enforce Off Init	0	0	5	4	5	0	0	14
Wiggins Police Dept. Agency Total	3	18	24	22	34	19	17	137
Total	3	18	24	22	34	19	17	137

TOWN OF WIGGINS - BILLS PAID
NOVEMBER 2024

Vendor Name	Description	Amount Paid
BLOEDORN LUMBER	Landscape Timber	\$1,119.00
BLUE LIGHTNING	ACCT 609	\$464.91
BTE CONCRETE CONSTRUCTION INC.	Kiowa Park Playground Project	\$4,312.00
CEBT	Insurance	\$8,684.60
CHS HIGH PLAINS	Buccaneer PlusS/Prowl	\$373.75
CIRSA	General Property Liability Insurance	\$24,809.78
CITY AND COUNTY OF BROOMFIELD	2 New Patrol Vehicles	\$14,000.00
CITY OF FORT MORGAN UTILITIES	GLASSEY PUMP #89 (E)	\$8.17
CO DEPT OF PUBLIC HEALTH & ENV	Service Fee	\$1.00
COLORADO ANALYTICAL LABORATORY	Water Analysis	\$1,316.20
CORE & MAIN	Battery/Meters/Adapters/Ball Valve	\$10,390.31
COUNTRY HARDWARE	John Deere Deck	\$7,996.71
DAHL OF FORT MORGAN	PVC/Non-Pot Line	\$5,433.91
DBC IRRIGATION SUPPLY	Kiowa Park Playground Project	\$3,408.74
DRK ENTERPRISES LLC	LED Lights for Ball Field	\$18,600.64
EMIL, KIMBERLY A	JUDGE SALARY	\$625.00
EVANS, DIANA	Mileage Reimbursement	\$19.90
GERTGE TECHNOLOGY, LLC	Phone	\$125.36
GRAINGER	Fire Hose Nozzle	\$47.44
GREAT COPIER SERVICE	Copier Expense	\$95.06
HARBOR FREIGHT TOOLS	Sewer Plant Pump	\$1,972.26
HE LLC	Fence/Park	\$2,016.00
JG DESIGNS	Soccer Shirts	\$971.25
JONES IRRIGATION SERVICE	Johnson St Lift Station/Grading/Ditch	\$10,366.50
KAMMERER, WILLIAM M.	Water Shares Lease/Purch Paymt	\$3,510.42
KELLY, PC	Legal Fees	\$7,470.00
KING LEE TECHNOLOGIES	Pretreat Plus	\$3,006.96
LEAF	Copier Lease	\$159.00
LRE Water	Engineering Services	\$6,037.50
MILLER & ASSOCIATES	Wiggins General Services	\$1,036.25
MILLER, CRAIG	Reimbursement/Mileage	\$448.14
MILLER'S LANDSCAPING	Granite	\$402.38
MORGAN COUNTY REA	Utilities	\$32,940.63
N2N USA, LLC	Sod	\$6,370.94
NEWCO INC	Kiowa Park Playground Project	\$162.95
NICOLETTI - FLATER ASSOCIATES, PLLPC	Pre-Employment Check	\$250.00
PITNEY BOWES	Postage	\$603.75
PROFESSIONAL MANAGEMENT SOLUTIONS	Accounting	\$3,741.25
REFUNDS FOR UTILITY BILLING	Refunds	\$117.29
REVELATION STEEL, LLC	NEW STEEL	\$4,124.90
RH WATER & WASTEWATER, INC.	Water/Sewer Contract Operator	\$2,890.00
RICK ENGINEERING COMPANY-COLORADO	Comp Plan	\$5,656.29
RIVAL SERVICES, LLC	Portable Toilet Services	\$1,031.40
SINGLEPOINT LLC	Copier Lease	\$203.19
STUB'S GAS & OIL, INC.	PW Fuel	\$343.74
TNT SEAMLESS GUTTERS, LLC	Repairs to Knievel Porperty	\$1,920.00

TOWN OF WIGGINS - BILLS PAID
NOVEMBER 2024

UNCC	Water/Sewer RTL Transmissions	\$12.90
VIAERO WIRELESS	ADMINISTRATION	\$1,103.69
WIGGINS ELECTRIC INC.	Blades	\$305.98
WIGGINS FARM AND AUTO SUPPLY	Kubota Mower	\$2,997.09
WIGGINS SCHOOL DISTRICT RE-50J	Main Gym/Fair Contributions	\$29,691.93
WIGGINS SUPER'S 1846	Supplies	\$302.58
WOLF WASTE, LLC	Trash Removal	\$756.00

APPROVED BY: Nicholas A. Sebore Date 11/14/24 TOTAL: \$234,755.64

TOWN OF WIGGINS
 COMBINED CASH INVESTMENT
 NOVEMBER 30, 2024

COMBINED CASH ACCOUNTS

01-10210	HIGH PLAINS-MAIN CHECKING	434,787.26
01-10220	HIGH PLAINS-SWEEP ACCOUNT	3,570,559.88
01-10700	RETURNED CHECK CLEARING ACCT	16,781.83
01-10750	UTILITY CASH CLEARING ACCOUNT	(35,906.13)
	TOTAL COMBINED CASH	3,986,222.84
01-20200	ACCOUNTS PAYABLE	(11.06)
01-10100	CASH ALLOCATED TO OTHER FUNDS	(4,052,763.65)
	TOTAL UNALLOCATED CASH	(66,551.87)

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	1,901,749.66
20	ALLOCATION TO WATER ENTERPRISE	665,433.96
30	ALLOCATION TO SEWER ENTERPRISE	1,234,452.39
40	ALLOCATION TO SALES TAX CAPITAL IMPROVEMENT	(57,097.42)
45	ALLOCATION TO SALES TAX STREETS	269,885.00
50	ALLOCATION TO CONSERVATION TRUST	38,340.06
	TOTAL ALLOCATIONS TO OTHER FUNDS	4,052,763.65
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	(4,052,763.65)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF WIGGINS
BALANCE SHEET
NOVEMBER 30, 2024

GENERAL FUND

ASSETS

10-10100	CASH IN COMBINED CASH FUND	1,901,749.66	
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	18,938.29	
10-10250	COLOTRUST FUND	120.56	
10-10260	CASH IN USE TAX FUND	267,277.31	
10-10310	CASH W/ COUNTY TREASURER	4,188.65	
10-10500	PROPERTY TAXES RECEIVABLE	681,487.00	
10-11500	ACCOUNTS RECEIVABLE	74,105.79	
	TOTAL ASSETS		2,948,716.95

LIABILITIES AND EQUITY

LIABILITIES

10-20200	ACCOUNTS PAYABLE	(6,706.03)	
10-20210	PAYABLE TO SCHOOL DISTRICT	29,391.93	
10-22210	DEFERRED PROPERTY TAX	681,487.00	
10-22410	UNEARNED REVENUE	135,516.52	
10-22700	WAGES PAYABLE	674.00	
10-22710	FED/ FICA TAXES PAYABLE	1,138.45	
10-22720	STATE W/H TAXES PAYABLE	19,929.72	
10-22740	POLICE PENSION PAYABLE	(3,124.67)	
10-22760	DEFERRED COMP CONTRIB PAYABLE	(3,257.89)	
10-22770	UNEMPLOYMENT PAYABLE	43.40	
10-22820	HEALTH INSURANCE PAYABLE	(10,533.27)	
10-22825	AFLAC PAYABLE	(8.73)	
10-22830	LIFE INSURANCE PAYABLE	50.40	
10-22840	VISION INSURANCE PAYABLE	126.27	
10-22905	DEVELOPER PERFORMANCE DEPOSIT	2,000.00	
10-25320	FUND BALANCE	1,832,486.63	
	TOTAL LIABILITIES		2,679,213.73

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD	216,478.46		
BALANCE - CURRENT DATE		216,478.46	
TOTAL FUND EQUITY			216,478.46
TOTAL LIABILITIES AND EQUITY			2,895,692.19

TOWN OF WIGGINS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES</u>					
10-31100	CURRENT PROPERTY TAX	.00	727,263.83	681,487.00 (	45,776.83) 106.7
10-31200	SPECIFIC OWNERSHIP	.00	44,635.09	30,000.00 (	14,635.09) 148.8
10-31300	1% TOWN SALES TAX	.00	225,554.27	310,000.00	84,445.73 72.8
10-31301	USE TAX	468.98	21,855.02	10,000.00 (	11,855.02) 218.6
10-31420	CIGARETTE TAX	.00	1,680.77	1,000.00 (	680.77) 168.1
10-31810	SEVERENCE TAX	.00	39,665.89	65,000.00	25,334.11 61.0
10-31820	FRANCHISE FEE-MORGAN CTY REA	.00	4,862.00	9,000.00	4,138.00 54.0
10-31821	FRANCHISE FEE-XCEL ENERGY	440.76	11,730.46	15,000.00	3,269.54 78.2
10-31823	FRANCHISE FEE--BLUE LIGHTNING	.00	3,507.87	3,000.00 (	507.87) 116.9
10-31900	PENALTIES & INTEREST	.00	1,006.89	.00 (	1,006.89) .0
10-32110	LIQUOR LICENSE (15%)	.00	130.00	175.00	45.00 74.3
10-32210	BUILDING PERMITS	50.00	17,928.80	25,000.00	7,071.20 71.7
10-33410	GRANTS (DOLA CARES ACT)	.00	1,000.22	.00 (	1,000.22) .0
10-33412	DOLA EIAF 2021	.00	32,712.75	55,197.00	22,484.25 59.3
10-33430	MISCELLANEOUS FEES	.00 (	43.80)	.00	43.80 .0
10-33530	HIGHWAY USERS TAX	.00	63,392.15	60,869.00 (	2,523.15) 104.2
10-33550	ADDITIONAL MOTOR VEHICLE	.00	7,640.42	6,000.00 (	1,640.42) 127.3
10-33800	ROAD & BRIDGE	.00	62,104.90	45,000.00 (	17,104.90) 138.0
10-34210	SPECIAL POLICE SERVICES	.00	325.00	.00 (	325.00) .0
10-34215	VIN INSPECTIONS	15.00	740.00	200.00 (	540.00) 370.0
10-34220	BUILDING DEVELOPMENT REVIEW	.00	1,050.00	5,000.00	3,950.00 21.0
10-34221	BUILDING INSPECTION PLAN REV	.00	7,983.14	5,000.00 (	2,983.14) 159.7
10-34225	FEE IN LIEU PUBLIC FACILITY	.00	4,620.00	.00 (	4,620.00) .0
10-34281	ADULT ACTIVITIES FEE	.00	660.00	.00 (	660.00) .0
10-34282	PARKS & REC FEES	.00	4,035.00	.00 (	4,035.00) .0
10-34283	SOFTBALL REG FEES	.00	200.00	2,000.00	1,800.00 10.0
10-34284	BASEBALL REG FEES	.00	730.00	10,000.00	9,270.00 7.3
10-34286	VOLLEYBALL REG FEES	.00	850.00	1,000.00	150.00 85.0
10-34287	SOCCER REG FEES	.00	2,140.00	6,500.00	4,360.00 32.9
10-35100	COURT APPEAL & BONDS	.00 (	25.00)	.00	25.00 .0
10-35110	COURT FINES-MUNICIPAL	180.00	34,349.79	37,250.00	2,900.21 92.2
10-36000	OTHER MISCELLANEOUS REVENUE	.00	3,465.08	.00 (	3,465.08) .0
10-36005	CASH OVER/SHORT	.00	17.33	.00 (	17.33) .0
10-36010	DOG LICENSES/CLINIC	.00	350.00	300.00 (	50.00) 116.7
10-36011	BUSINESS LICENSES	.00	726.00	200.00 (	526.00) 363.0
10-36012	CONTRACTOR LICENSES	.00	1,135.00	1,250.00	115.00 90.8
10-36013	GOLF CART LICENSES	.00	475.00	200.00 (	275.00) 237.5
10-36020	CULTURE & RECREATIONAL FEES	.00	9,145.00	.00 (	9,145.00) .0
10-36040	INSURANCE PROCEEDS	.00	19,539.46	.00 (	19,539.46) .0
10-36050	CAPITAL CREDITS RECEIVED	.00	2,196.81	.00 (	2,196.81) .0
10-36100	INTEREST ON SAVINGS	.00	108,889.35	35,000.00 (	73,889.35) 311.1
10-36310	BUILDING & FARM RENT	250.00 (	3,160.74)	6,000.00	9,160.74 (52.7)
10-36500	CONTRIBUTIONS/DONATIONS	.00	105.00	.00 (	105.00) .0
10-36501	SPONSORSHIPS	.00	565.00	.00 (	565.00) .0
10-36502	DONATIONS--SOFTBALL FIELD	.00	2,500.00	.00 (	2,500.00) .0
10-36505	TEETS PARK PAVILION FEE & DEP	.00	75.00	.00 (	75.00) .0
10-36512	GRANTS--DUI	.00	5,260.89	.00 (	5,260.89) .0
10-36513	GRANTS--TRAINING	.00	1,386.30	.00 (	1,386.30) .0
10-36515	GRANT--C.I.O.T.	.00	2,029.64	.00 (	2,029.64) .0
10-39210	SALE OF FIXED ASSETS	.00	17,225.00	.00 (	17,225.00) .0

TOWN OF WIGGINS
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL FUND REVENUE	1,404.74	1,496,210.58	1,426,628.00	(69,582.58)	104.9

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENTAL</u>					
10-410-13 FINANCIAL AUDIT	.00	.00	5,500.00	5,500.00	.0
10-410-22 EMPLOYEE EVAL/TESTING	.00	1,550.00	500.00	(1,050.00)	310.0
10-410-32 PROFESSIONAL SERVICES	.00	25,213.13	20,000.00	(5,213.13)	126.1
10-410-34 CODIFICATION	.00	4,283.38	4,500.00	216.62	95.2
10-410-35 COPIER LEASE	.00	1,741.24	950.00	(791.24)	183.3
10-410-40 EMPLOYEE TRAINING	.00	.00	5,000.00	5,000.00	.0
10-410-41 TELEPHONE & INTERNET	.00	325.21	2,800.00	2,474.79	11.6
10-410-42 UTILITIES--ELECTRIC	.00	694.49	1,000.00	305.51	69.5
10-410-43 OFFICE BLDG REPAIRS & MAINT	.00	132.44	5,000.00	4,867.56	2.7
10-410-44 POSTAGE METER LEASE	.00	286.33	1,600.00	1,313.67	17.9
10-410-45 UTILITIES-GAS	.00	2,584.41	1,525.00	(1,059.41)	169.5
10-410-46 CELL PHONE	.00	1,259.27	1,400.00	140.73	90.0
10-410-48 TRASH	.00	1,003.00	300.00	(703.00)	334.3
10-410-52 INSURANCE & BONDS	.00	32,468.96	48,000.00	15,531.04	67.6
10-410-54 ADVERTISING	.00	.00	600.00	600.00	.0
10-410-55 POSTAGE & SHIPPING	.00	880.98	800.00	(80.98)	110.1
10-410-58 TRAVEL & MEETINGS	.00	6,560.62	5,200.00	(1,360.62)	126.2
10-410-61 OPERATING SUPPLIES	.00	(5,802.05)	5,500.00	11,302.05	(105.5)
10-410-68 COPIER EXPENSE	.00	(1,196.19)	1,500.00	2,696.19	(79.8)
10-410-70 IT SUPPORT	.00	4,268.51	15,000.00	10,731.49	28.5
10-410-71 COMPUTER SOFTWARE	.00	11,871.86	3,000.00	(8,871.86)	395.7
10-410-87 EQUIPMENT	.00	.00	2,000.00	2,000.00	.0
10-410-90 DUES & SUBSCRIPTIONS	.00	5,163.37	2,000.00	(3,163.37)	258.2
10-410-91 NEWSLETTERS & PUBLICATIONS	.00	128.92	600.00	471.08	21.5
TOTAL GENERAL GOVERNMENTAL	.00	93,417.88	134,275.00	40,857.12	69.6
<u>ADMINISTRATION DEPARTMENT</u>					
10-411-11 SALARY-TOWN CLERK	.00	27,061.14	.00	(27,061.14)	.0
10-411-15 ADMINISTRATION DEPT EMPLOYEES	5,713.92	61,859.98	129,321.00	67,461.02	47.8
10-411-20 EMPLOYEE BENEFITS	825.44	10,297.22	18,828.00	8,530.78	54.7
10-411-22 FICA & MEDICARE	326.18	61,749.59	9,893.00	(51,856.59)	624.2
10-411-23 457 RETIREMENT	129.88	3,439.58	5,365.00	1,925.42	64.1
10-411-25 UNEMPLOYMENT INS	3.38	104.86	100.00	(4.86)	104.9
10-411-26 WORKERS' COMPENSATION	.00	.00	4,250.00	4,250.00	.0
10-411-27 EMPLOYEE APPRECIATION	.00	1,071.23	1,200.00	128.77	89.3
10-411-28 TA VEHICLE STIPEND	.00	.00	2,000.00	2,000.00	.0
TOTAL ADMINISTRATION DEPARTMENT	6,998.80	165,583.60	170,957.00	5,373.40	96.9

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>JUDICIAL DEPARTMENT</u>					
10-412-00 CONTRACT-JUDGE	.00	3,437.50	3,800.00	362.50	90.5
10-412-01 CONTRACT-TOWN PROSECUTOR	.00	4,515.00	5,000.00	485.00	90.3
10-412-11 COURT SPANISH INTERPRETOR	.00	275.00	.00	(275.00)	.0
10-412-35 COPIER LEASE	.00	386.95	225.00	(161.95)	172.0
10-412-41 TELEPHONE & INTERNET	.00	.00	100.00	100.00	.0
10-412-44 POSTAGE METER LEASE	.00	171.81	175.00	3.19	98.2
10-412-55 POSTAGE	.00	553.67	750.00	196.33	73.8
10-412-61 OFFICE SUPPLIES	.00	.00	175.00	175.00	.0
10-412-68 COPIER EXPENSE	.00	297.20	350.00	52.80	84.9
10-412-70 IT SUPPORT	.00	.00	100.00	100.00	.0
10-412-71 COMPUTER SOFTWARE	.00	69.30	200.00	130.70	34.7
TOTAL JUDICIAL DEPARTMENT	.00	9,706.43	10,875.00	1,168.57	89.3
<u>MAYOR & LEGISLATIVE BOARDS</u>					
10-413-10 MAYOR COMPENSATION	200.00	1,400.00	2,400.00	1,000.00	58.3
10-413-11 BOARD OF TRUSTEES COMPENSATION	200.00	3,280.00	2,880.00	(400.00)	113.9
10-413-12 BOARD OF TRUSTEES APPRECIATION	.00	.00	500.00	500.00	.0
10-413-22 FICA & MEDICARE	30.60	1,403.02	404.00	(999.02)	347.3
10-413-26 WORKERS' COMPENSATION	.00	.00	300.00	300.00	.0
10-413-40 BOARD OF TRUSTEES TRAINING	.00	.00	1,500.00	1,500.00	.0
10-413-51 E & O INSURANCE	.00	.00	3,200.00	3,200.00	.0
10-413-58 BOARD TRAVEL & MEETINGS	.00	.00	3,000.00	3,000.00	.0
10-413-70 IT SUPPORT	.00	.00	200.00	200.00	.0
10-413-71 COMPUTER SOFTWARE	.00	323.40	500.00	176.60	64.7
10-413-90 DUES & SUBSCRIPTIONS	.00	.00	2,500.00	2,500.00	.0
TOTAL MAYOR & LEGISLATIVE BOARDS	430.60	6,406.42	17,384.00	10,977.58	36.9
<u>ELECTIONS</u>					
10-414-00 ELECTIONS	.00	.00	4,500.00	4,500.00	.0
TOTAL ELECTIONS	.00	.00	4,500.00	4,500.00	.0
<u>TREASURER'S OFFICE</u>					
10-415-15 COLLECTIONS (TREASURERS FEE)	.00	14,551.86	12,000.00	(2,551.86)	121.3
10-415-30 TOWN LEGAL	.00	33,952.50	50,000.00	16,047.50	67.9
10-415-40 REPORTING & PUBLISHING	.00	.00	500.00	500.00	.0
TOTAL TREASURER'S OFFICE	.00	48,504.36	62,500.00	13,995.64	77.6

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
10-416-50 ECONOMIC DEVELOPMENT	.00	.00	75,000.00	75,000.00	.0
10-416-51 MEMBERSHP FEE/DUES	.00	2,670.00	2,800.00	130.00	95.4
TOTAL ECONOMIC DEVELOPMENT	.00	2,670.00	77,800.00	75,130.00	3.4
<u>COMMUNITY DEVELOPMENT</u>					
10-417-30 COMMUNITY MEETINGS	.00	.00	1,000.00	1,000.00	.0
10-417-35 COPIER LEASE	.00	386.95	200.00	(186.95)	193.5
10-417-44 POSTAGE MACHINE LEASE	.00	114.53	135.00	20.47	84.8
10-417-55 POSTAGE	.00	.00	250.00	250.00	.0
10-417-61 OFFICE SUPPLIES	.00	.00	50.00	50.00	.0
10-417-63 ABATEMENT	.00	580.00	6,500.00	5,920.00	8.9
10-417-68 COPIER EXPENSE	.00	297.20	350.00	52.80	84.9
10-417-70 IT SUPPORT	.00	.00	200.00	200.00	.0
10-417-71 COMPUTER SOFTWARE	.00	69.30	125.00	55.70	55.4
10-417-85 CODE ENFORCEMENT	.00	.00	600.00	600.00	.0
10-417-91 NEWSLETTER	.00	.00	2,100.00	2,100.00	.0
TOTAL COMMUNITY DEVELOPMENT	.00	1,447.98	11,510.00	10,062.02	12.6
<u>PLANNING & ZONING</u>					
10-418-30 LEGAL/ENGINEERING SUPPORT	.00	18,627.50	6,000.00	(12,627.50)	310.5
10-418-35 COPIER LEASE	.00	386.84	200.00	(186.84)	193.4
10-418-40 STAFF TRAINING	.00	.00	1,500.00	1,500.00	.0
10-418-41 TELEPHONE & INTERNET	.00	133.64	95.00	(38.64)	140.7
10-418-44 POSTAGE MACHINE LEASE	.00	171.81	175.00	3.19	98.2
10-418-49 COMMISSION TRAINING	.00	.00	500.00	500.00	.0
10-418-51 MEMBERSHIPS/PUBLICATIONS	.00	.00	100.00	100.00	.0
10-418-54 NOTICES/PUBLICATIONS	.00	77.28	500.00	422.72	15.5
10-418-55 POSTAGE	.00	.00	130.00	130.00	.0
10-418-61 OFFICE SUPPLIES	.00	.00	100.00	100.00	.0
10-418-68 COPIER EXPENSE	.00	297.18	350.00	52.82	84.9
10-418-70 IT SUPPORT	.00	19.80	100.00	80.20	19.8
10-418-71 COMPUTER SOFTWARE	.00	231.00	650.00	419.00	35.5
10-418-93 COMPREHENSIVE PLAN	.00	54,772.14	110,393.00	55,620.86	49.6
10-418-94 ZONING MAP	.00	.00	5,000.00	5,000.00	.0
10-418-97 LAND DEVELOPMENT CODE	.00	.00	75,000.00	75,000.00	.0
10-418-98 IMPACT FEE STUDY	.00	.00	15,000.00	15,000.00	.0
TOTAL PLANNING & ZONING	.00	74,717.19	215,793.00	141,075.81	34.6

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY PROGRAMS</u>					
10-419-00	.00	26,034.56	35,000.00	8,965.44	74.4
10-419-01	.00	844.81	5,000.00	4,155.19	16.9
10-419-02	.00	126.00	.00	(126.00)	.0
10-419-03	.00	11,051.39	25,000.00	13,948.61	44.2
10-419-05	.00	2,275.79	3,000.00	724.21	75.9
10-419-10	134.40	2,457.83	10,800.00	8,342.17	22.8
10-419-20	.00	2,040.69	10,000.00	7,959.31	20.4
10-419-22	10.28	188.01	.00	(188.01)	.0
10-419-25	.27	4.91	.00	(4.91)	.0
10-419-58	.00	.00	1,000.00	1,000.00	.0
10-419-61	.00	.00	200.00	200.00	.0
10-419-62	.00	.00	10,000.00	10,000.00	.0
10-419-65	.00	7,328.11	5,000.00	(2,328.11)	146.6
10-419-66	.00	.00	250.00	250.00	.0
10-419-91	.00	.00	900.00	900.00	.0
10-419-99	.00	1.18	.00	(1.18)	.0
TOTAL COMMUNITY PROGRAMS	144.95	52,353.28	106,150.00	53,796.72	49.3

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
10-421-02 CONTRACT SERVICES	.00	294.00	1,200.00	906.00	24.5
10-421-04 OFFICER SMALL EQUIPMENT	.00	13,970.14	9,500.00	(4,470.14)	147.1
10-421-10 CAPITAL OUTLAY LEASE	.00	941.10	.00	(941.10)	.0
10-421-11 SALARIES-COMMAND OFFICERS	.00	10,559.90	.00	(10,559.90)	.0
10-421-15 POLICE SALARIES	8,369.53	195,439.93	215,392.00	19,952.07	90.7
10-421-20 EMPLOYEE BENEFITS	822.00	19,670.37	29,729.00	10,058.63	66.2
10-421-21 VEHICLE/MOBILE EQUIPMENT	.00	7,140.30	12,000.00	4,859.70	59.5
10-421-22 FICA & MEDICARE	486.91	11,926.42	2,800.00	(9,126.42)	425.9
10-421-23 PENSION-FPPA	876.57	16,750.00	25,847.00	9,097.00	64.8
10-421-24 DEATH & DISABILITY-FPPA	90.39	2,095.09	3,446.00	1,350.91	60.8
10-421-25 UNEMPLOYMENT INSURANCE	11.80	152.39	646.00	493.61	23.6
10-421-26 WORKERS' COMPENSATION	.00	.00	4,500.00	4,500.00	.0
10-421-28 FARM HOUSE UTILITIES-GAS/ELECT	.00	1,754.23	2,800.00	1,045.77	62.7
10-421-29 UNIFORMS	.00	883.50	1,500.00	616.50	58.9
10-421-30 PROFESSIONAL LEGAL SERVICES	.00	.00	1,000.00	1,000.00	.0
10-421-35 COPIER LEASE	.00	386.95	150.00	(236.95)	258.0
10-421-40 TRAINING	.00	(54.00)	4,000.00	4,054.00	(1.4)
10-421-41 TELEPHONE & INTERNET	.00	843.52	750.00	(93.52)	112.5
10-421-42 MC COM CENTER PHONE LINE	.00	1,132.97	600.00	(532.97)	188.8
10-421-43 REPAIRS AND MAINTENANCE (AUTO)	.00	2,200.41	7,500.00	5,299.59	29.3
10-421-44 UTILITIES-ELECTRIC	.00	694.49	1,200.00	505.51	57.9
10-421-45 UTILITIES-GAS	.00	908.12	600.00	(308.12)	151.4
10-421-46 CELL PHONE	.00	2,279.22	2,775.00	495.78	82.1
10-421-48 TRASH	.00	.00	270.00	270.00	.0
10-421-49 OTHER MISCELLANEOUS	.00	1,059.96	150.00	(909.96)	706.6
10-421-52 INSURANCE & BONDS	.00	23,347.61	15,500.00	(7,847.61)	150.6
10-421-55 PRINTING	.00	.00	1,300.00	1,300.00	.0
10-421-61 OFFICE/GEN OPERATING SUPPLIES	.00	292.95	600.00	307.05	48.8
10-421-62 FUEL	.00	3,293.87	15,000.00	11,706.13	22.0
10-421-64 CRIME PREVENTION	.00	425.77	250.00	(175.77)	170.3
10-421-68 COPIER EXPENSE	.00	297.20	350.00	52.80	84.9
10-421-70 IT SUPPORT	.00	.00	2,500.00	2,500.00	.0
10-421-71 COMPUTER SOFTWARE	.00	388.60	4,000.00	3,611.40	9.7
10-421-72 AMMUNITION	.00	.00	2,500.00	2,500.00	.0
10-421-73 LEXIPOLE	.00	2,727.26	2,750.00	22.74	99.2
10-421-85 ANIMAL CONTROL	.00	.00	100.00	100.00	.0
10-421-90 MEMBERSHIP DUES	.00	110.00	350.00	240.00	31.4
10-421-91 POLICE VEHICLE SINKING FUND	.00	14,000.00	15,000.00	1,000.00	93.3
TOTAL POLICE DEPARTMENT	10,657.20	335,912.27	388,555.00	52,642.73	86.5

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BUILDING INSPECTION DEPARTMENT</u>					
10-424-20 BUILDING INSPECTIONS MATERIALS	.00	.00	200.00	200.00	.0
10-424-30 DEVELOPMENT REVIEW MISC EXP	.00	.00	3,000.00	3,000.00	.0
10-424-31 COMMERCIAL BUILDING REVIEW	.00	5,489.99	12,000.00	6,510.01	45.8
10-424-32 RESIDENTIAL BUILDING REVIEW	.00	8,647.77	20,000.00	11,352.23	43.2
10-424-40 EMPLOYEE TRAINING	.00	.00	500.00	500.00	.0
TOTAL BUILDING INSPECTION DEPARTMEN	.00	14,137.76	35,700.00	21,562.24	39.6
<u>PUBLIC WORKS ADMINISTRATION</u>					
10-430-11 SALARY - PW MAINTENANCE(1)	2,701.11	109,582.24	10,926.00	(98,656.24)	1003.0
10-430-12 SALARY-PW MAINTENANCE(2)	.00	334.05	.00	(334.05)	.0
10-430-15 SALARY-PW SEASONAL (MOWING)	9.74	22.84	8,216.00	8,193.16	.3
10-430-16 PW EMPLOYEES-FULL TIME	2,692.30	8,617.75	76,746.00	68,128.25	11.2
10-430-20 EMPLOYEE BENEFITS - PW	1,245.84	16,106.70	15,360.00	(746.70)	104.9
10-430-22 FICA & MEDICARE	396.65	25,402.84	7,335.00	(18,067.84)	346.3
10-430-23 457 RETIREMENT	139.86	2,724.29	2,302.00	(422.29)	118.3
10-430-25 UNEMPLOYMENT INSURANCE - PW	3.54	118.87	264.00	145.13	45.0
10-430-26 WORKERS' COMPENSATION - PW	.00	4,390.49	3,800.00	(590.49)	115.5
TOTAL PUBLIC WORKS ADMINISTRATION	7,189.04	167,300.07	124,949.00	(42,351.07)	133.9

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS & STREETS DEPT</u>					
10-431-00 UNIFORMS - PW	.00	1,689.38	2,500.00	810.62	67.6
10-431-20 REPAIRS-EQUIPMENT & VEHICLES	.00	20,558.23	15,000.00	(5,558.23)	137.1
10-431-21 STREETS-SIGNS & MATERIAL	.00	1,295.42	2,000.00	704.58	64.8
10-431-22 SNOW REMOVAL	.00	768.52	30,000.00	29,231.48	2.6
10-431-23 EQUIPMENT RENTAL	.00	.00	200.00	200.00	.0
10-431-24 REPAIRS & MAINTENANCE-STREETS	.00	9,182.22	.00	(9,182.22)	.0
10-431-25 FARM HOUSE MAINT	.00	45,161.00	5,000.00	(40,161.00)	903.2
10-431-28 FARM HOUSE UTILITIES	.00	342.74	2,700.00	2,357.26	12.7
10-431-35 COPIER LEASE	.00	193.48	95.00	(98.48)	203.7
10-431-39 GIS	.00	.00	250.00	250.00	.0
10-431-40 EMPLOYEE TRAINING	.00	.00	2,500.00	2,500.00	.0
10-431-41 UTILITIES - ELECTRIC	.00	936.27	1,500.00	563.73	62.4
10-431-43 BUIDING MAINT	.00	16,089.31	20,000.00	3,910.69	80.5
10-431-45 UTILITIES-GAS	.00	1,207.77	1,200.00	(7.77)	100.7
10-431-46 CELL PHONE	.00	1,285.58	1,600.00	314.42	80.4
10-431-47 TELEPHONE & INTERNET	.00	274.87	800.00	525.13	34.4
10-431-48 TRASH	.00	853.00	540.00	(313.00)	158.0
10-431-52 INSURANCE - PW	.00	20,918.10	15,000.00	(5,918.10)	139.5
10-431-55 POSTAGE & SHIPPING-PW	.00	251.67	50.00	(201.67)	503.3
10-431-60 STREET LIGHTING - PW	.00	13,842.79	18,000.00	4,157.21	76.9
10-431-61 OFFICE SUPPLIES	.00	2,184.07	500.00	(1,684.07)	436.8
10-431-62 FUEL - PW	.00	2,598.38	9,500.00	6,901.62	27.4
10-431-63 CONTRACT REFUSE REMOVAL - PW	.00	.00	2,000.00	2,000.00	.0
10-431-65 TREE PROGRAM	.00	.00	3,000.00	3,000.00	.0
10-431-66 PEST/WEED CONTROL - PW	.00	1,389.62	1,600.00	210.38	86.9
10-431-68 COPIER EXPENSE	.00	297.20	78.00	(219.20)	381.0
10-431-70 IT SUPPORT	.00	.00	2,500.00	2,500.00	.0
10-431-71 COMPUTER SOFTWARE	.00	138.60	424.00	285.40	32.7
10-431-74 EQUIPMENT- CAPITAL OUTLAY	.00	.00	2,250.00	2,250.00	.0
10-431-76 PW VEHICLES SINKING FUND	.00	.00	15,000.00	15,000.00	.0
10-431-77 PW HEAVY EQUIP SINKING FUND	.00	.00	10,000.00	10,000.00	.0
10-431-99 OTHER MISCELLANEOUS - PW	.00	127.18	.00	(127.18)	.0
TOTAL PUBLIC WORKS & STREETS DEPT	.00	141,585.40	165,787.00	24,201.60	85.4
<u>STORMWATER</u>					
10-432-59 STORMWATER ENGINEERING/DESIGN	.00	250.00	6,000.00	5,750.00	4.2
10-432-60 STORMWATER CONSTRUCTION	.00	2,085.78	5,000.00	2,914.22	41.7
10-432-61 RETENTION/DETENTION POND MAINT	.00	388.11	750.00	361.89	51.8
10-432-62 CULVERT/DITCH MAINT	.00	3,512.50	7,000.00	3,487.50	50.2
10-432-63 3RD AVE STORM LIFT STATION	.00	.00	500.00	500.00	.0
10-432-64 STREET SWEEPING	.00	.00	1,200.00	1,200.00	.0
10-432-65 LEVEE REPAIR & MAINT	.00	2,754.34	5,000.00	2,245.66	55.1
TOTAL STORMWATER	.00	8,990.73	25,450.00	16,459.27	35.3

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARK & RECREATION</u>					
10-451-11 SALARIES - P&R DIRECTOR (SEAS)	537.60	42,558.72	19,476.00	(23,082.72)	218.5
10-451-12 SALARIES - SUMMER HELP (SEAS)	1,918.56	2,583.99	24,960.00	22,376.01	10.4
10-451-16 SALARIES-PW FULL-TIME	1,640.00	4,920.00	32,864.00	27,944.00	15.0
10-451-20 EMPLOYEE BENEFITS	791.80	5,067.52	7,928.00	2,860.48	63.9
10-451-22 FICA P&R	313.35	10,039.78	5,913.00	(4,126.78)	169.8
10-451-23 RENTS	49.20	1,176.47	100.00	(1,076.47)	1176.5
10-451-25 UNEMPLOYMENT INSURANCE	8.19	99.57	232.00	132.43	42.9
10-451-26 WORKERS' COMPENSATION	.00	.00	1,500.00	1,500.00	.0
10-451-30 SPECIAL EVENTS - P&R	.00	7.50	1,000.00	992.50	.8
10-451-38 CELL PHONE	.00	379.87	400.00	20.13	95.0
10-451-39 TELEPHONE & INTERNET	.00	274.85	300.00	25.15	91.6
10-451-40 TRAINING	.00	.00	1,000.00	1,000.00	.0
10-451-41 UTILITIES - ELECTRIC	.00	5,076.90	12,000.00	6,923.10	42.3
10-451-42 PARK BUILDING MAINTENANCE	.00	6,687.46	15,000.00	8,312.54	44.6
10-451-43 PARK REPAIR AND MAINTENANCE	.00	41,186.64	20,000.00	(21,186.64)	205.9
10-451-45 PARKS PAVILION EXPENSE	.00	18,600.64	.00	(18,600.64)	.0
10-451-48 TRASH	.00	1,599.00	600.00	(999.00)	266.5
10-451-52 INSURANCE - P&R	.00	156.27	.00	(156.27)	.0
10-451-55 NEWSLETTERS/POSTCARDS/POSTAGE	.00	511.96	1,200.00	688.04	42.7
10-451-60 BACKGROUND CHECKS	.00	537.00	800.00	263.00	67.1
10-451-61 OPERATING SUPPLIES - P&R	.00	1,102.47	1,200.00	97.53	91.9
10-451-62 PARKS & RECREATION PROGRAMS	.00	1,275.44	2,000.00	724.56	63.8
10-451-70 IT SUPPORT	.00	19.80	100.00	80.20	19.8
10-451-71 COMPUTER SOFTWARE	.00	2,450.00	1,500.00	(950.00)	163.3
10-451-81 ADULT ACTIVITIES	.00	600.00	.00	(600.00)	.0
10-451-83 SOFTBALL	.00	273.84	2,750.00	2,476.16	10.0
10-451-84 BASEBALL	.00	5,660.76	8,000.00	2,339.24	70.8
10-451-86 VOLLEYBALL	.00	534.00	1,000.00	466.00	53.4
10-451-87 SOCCER	.00	3,300.73	1,800.00	(1,500.73)	183.4
10-451-88 SUMMER ACTIVITY	.00	98.99	2,000.00	1,901.01	5.0
10-451-90 UNIFORMS & EQUIPMENT P&R	.00	.00	150.00	150.00	.0
10-451-91 MISC FEES	.00	218.58	300.00	81.42	72.9
10-451-92 PARK CONCESSION EXPENSE	.00	.00	5,000.00	5,000.00	.0
10-451-93 MEMBERSHIP/PUBLICATIONS	.00	.00	200.00	200.00	.0
10-451-98 TRANSFER TO 1% SALES TAX FUND	.00	.00	55,000.00	55,000.00	.0
TOTAL PARK & RECREATION	5,258.70	156,998.75	226,273.00	69,274.25	69.4
TOTAL FUND EXPENDITURES	30,679.29	1,279,732.12	1,778,458.00	498,725.88	72.0
NET REVENUE OVER EXPENDITURES	(29,274.55)	216,478.46	(351,830.00)	(568,308.46)	61.5

TOWN OF WIGGINS
 BALANCE SHEET
 NOVEMBER 30, 2024

WATER ENTERPRISE

ASSETS

20-10100	CASH IN COMBINED CASH FUND	665,433.96	
20-10120	CASH ON HAND	50.00	
20-10210	WATER ENTERPRISE CLEARING ACCT	7,603.69	
20-10250	COLOTRUST-WATER FUND	120.02	
20-10251	HIGH PLAINS WATER ENTPR FUND	183,980.21	
20-10260	COLOTRUST - DEVELOPMENT FEES	120.10	
20-10261	2011 USDA DEBT SERV RESERVE	101,932.40	
20-10262	2013 USDA DEBT SERV RESERVE	155,600.33	
20-10270	COLOTRUST-WATER BOND ACCOUNT	23.23	
20-10271	63.23% BOTW DEBT SERVICE	1,149.22	
20-10273	2020 BOTW LOAN--SINKING FUND	822,415.04	
20-10280	COLOTRUST-WATER BOND RESERVE	121.09	
20-10281	BANK OF THE WEST WTR RESRVS	21,104.64	
20-10282	2020 BOTW LOAN--D.S. RESERVE	255,864.69	
20-10290	OPERATION & MAINTENANCE FUND	120.09	
20-11500	ACCOUNTS RECEIVABLE	112,696.40	
20-14000	CWCB LOAN PROCEEDS ESCROW	1,133,775.50	
20-16100	LAND	661,549.57	
20-16200	WATER RIGHTS	5,022,202.92	
20-16300	CONSTRUCTION IN PROGRESS	222,706.00	
20-16400	PLANT EQUIPMENT	7,382,696.17	
20-16401	OTHER EQUIPMENT	28,834.06	
20-16410	ACCUMULATED DEPRECIATION	(2,104,785.76)	
	TOTAL ASSETS		<u>14,675,313.57</u>

LIABILITIES AND EQUITY

LIABILITIES

20-20200	ACCOUNTS PAYABLE	(774.14)	
20-20300	ACCRUED COMPENSATED ABSENCES	8,352.64	
20-20301	ACCR'D COMP ABS--CURR. PORTION	2,088.16	
20-20400	ACCRUED INTEREST PAYABLE	208,696.02	
20-22530	2013 USDA	449,858.98	
20-22540	REVENUE BOND PAYABLE-REA	2,586,254.50	
20-22550	BOTW LOAN--63.23% WATER	1,827,739.03	
20-22600	CAPITAL LEASES PAYABLE	180,038.55	
20-22650	2017 CWCB NOTE PAYABLE	2,408,850.00	
20-22900	CUSTOMER DEPOSIT LIABILITY	64,558.85	
	TOTAL LIABILITIES		7,735,662.59

FUND EQUITY

20-27900	RETAINED EARNINGS	7,080,177.67	
	UNAPPROPRIATED FUND BALANCE:		
20-29001	SUSPENSE	82,785.99	
	REVENUE OVER EXPENDITURES - YTD	(230,299.44)	
	BALANCE - CURRENT DATE	(147,513.45)	

TOWN OF WIGGINS
BALANCE SHEET
NOVEMBER 30, 2024

WATER ENTERPRISE

TOTAL FUND EQUITY	<hr/>	6,932,664.22
TOTAL LIABILITIES AND EQUITY		<hr/> <hr/>

TOWN OF WIGGINS
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

WATER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES</u>					
20-34000 WATER SALES	.00	916,618.30	1,019,736.00	103,117.70	89.9
20-34001 CUSTOMER DEPOSITS	.00	.00	500.00	500.00	.0
20-34002 BULK WATER SALES	.00	.00	200.00	200.00	.0
20-34440 TAP FEES & ACQUISITION FEES	.00	55,000.00	.00	(55,000.00)	.0
20-34442 WATER METER SALES	.00	915.00	1,500.00	585.00	61.0
20-34450 MISCELLANEOUS WATER INCOME	.00	32,535.50	15,000.00	(17,535.50)	216.9
20-36000 WATER DEVELOPMENT CONTRIBUTION	.00	(525.19)	.00	525.19	.0
20-36001 RENTAL INCOME	.00	40,867.92	30,000.00	(10,867.92)	136.2
20-36005 WIGGINS NORTH LAND RENT	.00	2,500.00	.00	(2,500.00)	.0
20-36012 GLASSEY REVENUE	.00	10,000.00	.00	(10,000.00)	.0
20-36100 INTEREST EARNED	.00	1,181.02	.00	(1,181.02)	.0
TOTAL FUND REVENUE	.00	1,059,092.55	1,066,936.00	7,843.45	99.3

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

WATER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROFESSIONAL SERVICES</u>					
20-410-13 FINANCIAL AUDIT	.00	.00	5,500.00	5,500.00	.0
20-410-30 LEGAL SERVICE	.00	1,664.00	5,000.00	3,336.00	33.3
20-410-31 WATER RIGHTS EXPENSES (LEGAL)	.00	18,462.75	80,000.00	61,537.25	23.1
20-410-32 PROFESSIONAL SERVICES WATER	.00	64,252.15	90,000.00	25,747.85	71.4
20-410-33 POSTAGE	.00	855.64	1,200.00	344.36	71.3
20-410-34 WATER DEPOSIT REFUND	.00	.00	1,000.00	1,000.00	.0
20-410-38 PROFESSIONAL SERVICES ACCT	.00	.00	10,000.00	10,000.00	.0
20-410-40 TRAVEL, MEETINGS & TRAINING	.00	.00	4,000.00	4,000.00	.0
20-410-44 POSTAGE MACHINE LEASE	.00	114.53	105.00	(9.53)	109.1
20-410-59 DESIGN/SYSTEM ENGINEERING	.00	8,886.25	50,000.00	41,113.75	17.8
20-410-68 COPIER EXPENSE	.00	148.61	.00	(148.61)	.0
TOTAL PROFESSIONAL SERVICES	.00	94,383.93	246,805.00	152,421.07	38.2
<u>WATER ADMINISTRATION</u>					
20-411-11 SALARY-TOWN CLERK	.00	23,575.39	.00	(23,575.39)	.0
20-411-12 EMPLOYEE SALARY-ADMINISTRATION	3,304.62	10,294.49	62,715.00	52,420.51	16.4
20-411-15 ADMINISTRATION DEPT EMPLOYEES	.00	23,615.81	.00	(23,615.81)	.0
20-411-20 EMPLOYEE BENEFITS	536.18	4,240.86	10,405.00	6,164.14	40.8
20-411-21 COMPENSATED ABSENCE EXPENSE	.00	.00	1,000.00	1,000.00	.0
20-411-22 FICA & MEDICARE	123.38	13,988.16	4,798.00	(9,190.16)	291.5
20-411-23 457 RETIREMENT	50.68	2,625.21	2,706.00	80.79	97.0
20-411-25 UNEMPLOYMENT INSURANCE	.42	40.04	188.00	147.96	21.3
20-411-26 WORKERS' COMPENSATION	.00	.00	175.00	175.00	.0
20-411-72 UTILITY BILLING SOFTWARE EXP	.00	.00	2,920.00	2,920.00	.0
TOTAL WATER ADMINISTRATION	4,015.28	78,379.96	84,907.00	6,527.04	92.3
<u>PUBLIC WORKS ADMINISTRATION</u>					
20-430-11 SALARY-PW MAINTENANCE	2,166.71	44,681.89	44,720.00	38.11	99.9
20-430-15 EMPL SALARY-PW P/T SEASONAL	.00	.00	7,332.00	7,332.00	.0
20-430-20 EMPLOYEE BENEFITS	581.50	6,164.94	7,432.00	1,267.06	83.0
20-430-22 FICA & MEDICARE	157.41	8,084.81	3,982.00	(4,102.81)	203.0
20-430-23 457 RETIREMENT	65.01	1,293.76	1,342.00	48.24	96.4
20-430-25 UNEMPLOYMENT INSURANCE	.85	32.28	34.00	1.72	94.9
20-430-26 WORKERS' COMPENSATION	.00	.00	800.00	800.00	.0
TOTAL PUBLIC WORKS ADMINISTRATION	2,971.48	60,257.68	65,642.00	5,384.32	91.8

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

WATER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SUPPLIES</u>					
20-431-22 EQUIPMENT REPAIRS AND MAINT	.00	.00	5,000.00	5,000.00	.0
20-431-62 FUEL	.00	391.06	2,000.00	1,608.94	19.6
20-431-75 VEHICLE REPAIR	.00	45.86	1,500.00	1,454.14	3.1
TOTAL SUPPLIES	.00	436.92	8,500.00	8,063.08	5.1
<u>OPERATIONS</u>					
20-432-00 LINE MAINTENANCE	.00	13,001.83	50,000.00	36,998.17	26.0
20-432-05 UTILITY LOCATE EXPENSE	.00	35.57	400.00	364.43	8.9
20-432-30 CONTRACT OPERATOR	.00	5,264.80	6,000.00	735.20	87.8
20-432-35 COPIER LEASE	.00	193.48	600.00	406.52	32.3
20-432-37 ANALYTICAL/SAMPLING EXPENSE	.00	7,843.60	13,500.00	5,656.40	58.1
20-432-39 GIS	.00	.00	1,125.00	1,125.00	.0
20-432-40 TELEPHONE & INTERNET	.00	2,558.12	2,000.00	(558.12)	127.9
20-432-41 UTILITIES-ELECTRIC	.00	50,895.61	80,000.00	29,104.39	63.6
20-432-45 UTILITIES-GAS	.00	1,007.30	2,500.00	1,492.70	40.3
20-432-46 CELL PHONE	.00	.00	764.00	764.00	.0
20-432-48 TRASH	.00	475.00	100.00	(375.00)	475.0
20-432-49 UTILITIES-PROPANE	.00	531.76	7,000.00	6,468.24	7.6
20-432-50 PERMIT FEES	.00	1,000.00	1,500.00	500.00	66.7
20-432-52 INSURANCE AND BONDS	.00	8,992.77	8,000.00	(992.77)	112.4
20-432-53 BOOSTER STATION MAINTENANCE	.00	36.78	5,000.00	4,963.22	.7
20-432-54 WATER MAIN INSTALLATION EXP	.00	328.36	2,500.00	2,171.64	13.1
20-432-55 METER INSTALL EXPENSE	.00	3,464.40	7,800.00	4,335.60	44.4
20-432-56 MAINTENANCE (PLANT) RO	.00	117,586.26	80,000.00	(37,586.26)	147.0
20-432-57 TREATMENT/OPERATING SUPPLIES	.00	16,768.52	8,000.00	(8,768.52)	209.6
20-432-59 WATER WELL MAINTENANCE	.00	4,209.94	6,000.00	1,790.06	70.2
20-432-61 OFFICE SUPPLIES	.00	201.29	1,500.00	1,298.71	13.4
20-432-68 COPIER EXPENSE	.00	.00	800.00	800.00	.0
20-432-70 IT SUPPORT	.00	4,207.85	500.00	(3,707.85)	841.6
20-432-73 CAPITAL OUTLAY	.00	400,000.00	.00	(400,000.00)	.0
20-432-75 SYSTEM REPAIR & MAINTENANCE	.00	1,031.57	2,000.00	968.43	51.6
20-432-85 WATER LEASES	.00	82,456.50	80,000.00	(2,456.50)	103.1
20-432-86 DEPRECIATION	.00	.00	154,705.00	154,705.00	.0
20-432-87 EQUIPMENT	.00	.00	15,000.00	15,000.00	.0
20-432-91 RO SINKING FUND	.00	.00	5,000.00	5,000.00	.0
20-432-99 OTHER MISCELLANEOUS EXPENSE	.00	303.44	1,000.00	696.56	30.3
TOTAL OPERATIONS	.00	722,394.75	543,294.00	(179,100.75)	133.0

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

WATER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>					
20-471-09 LOAN PMT-CWCB	.00	.00	45,000.00	45,000.00	.0
20-471-11 LOAN PAYMENT-USDA	.00	83,759.00	147,072.00	63,313.00	57.0
20-471-12 LEASE/PURCHASE PMT-KAMMERER	.00	38,614.62	42,125.00	3,510.38	91.7
20-471-13 BOTW SINKING FUND PAYMENT	.00	45,693.48	130,000.00	84,306.52	35.2
20-471-14 BOTW INTEREST PAYMENT	.00	165,471.65	95,000.00	(70,471.65)	174.2
TOTAL DEBT SERVICE	.00	333,538.75	459,197.00	125,658.25	72.6
TOTAL FUND EXPENDITURES	6,986.76	1,289,391.99	1,408,345.00	118,953.01	91.6
NET REVENUE OVER EXPENDITURES	(6,986.76)	(230,299.44)	(341,409.00)	(111,109.56)	(67.5)

TOWN OF WIGGINS
BALANCE SHEET
NOVEMBER 30, 2024

SEWER ENTERPRISE

ASSETS

30-10100	CASH IN COMBINED CASH FUND	1,234,452.39	
30-10250	COLOTRUST FUND	120.02	
30-10251	HIGH PLAINS SEWER ENTPR FUND	64,061.12	
30-10260	COLOTRUST SEWER PROJECT	120.02	
30-10271	36.77% BOTW DEBT SERVICE	668.74	
30-10273	2020 BOTW LOAN--SINKING FUND	478,256.96	
30-10282	2020 BOTW LOAN--D.S. RESERVE	148,792.31	
30-10290	CD 1726--STORM SEWER WGNS SCH	12,450.57	
30-11500	ACCOUNTS RECEIVABLE	50,155.65	
30-16100	LAND	821,659.00	
30-16200	BUILDINGS	130,310.00	
30-16300	CONSTRUCTION IN PROGRESS	193,724.40	
30-16400	EQUIPMENT	2,478,842.91	
30-16401	OTHER EQUIPMENT	25,098.72	
30-16410	ACCUMULATED DEPRECIATION-EQ	(872,215.15)	
	TOTAL ASSETS		4,766,497.66

LIABILITIES AND EQUITY

LIABILITIES

30-20200	ACCOUNTS PAYABLE	10,184.77	
30-20300	ACCRUED COMPENSATED ABSENCES	8,216.51	
30-20301	ACCR'D COMP ABS--CURR. PORTION	2,054.13	
30-20400	ACCRUED INTEREST PAYABLE	7,979.55	
30-22550	BOTH 36.77% SEWER LOAN	1,062,880.97	
30-22900	CUSTOMER DEPOSIT LIABILITY	6,550.90	
30-22905	DEVELOPER PERFORMANCE DEPOSIT	11,750.00	
	TOTAL LIABILITIES		1,109,616.83

FUND EQUITY

30-27900	RETAINED EARNINGS	3,738,851.50	
	UNAPPROPRIATED FUND BALANCE:		
30-29001	SUSPENSE	48,142.35	
	REVENUE OVER EXPENDITURES - YTD	(136,653.37)	
	BALANCE - CURRENT DATE	(88,511.02)	
	TOTAL FUND EQUITY		3,650,340.48
	TOTAL LIABILITIES AND EQUITY		4,759,957.31

TOWN OF WIGGINS
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

SEWER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES</u>					
30-34000 SEWER SALES	.00	384,553.64	458,348.00	73,794.36	83.9
30-34001 CUSTOMER DEPOSITS	.00	.00	150.00	150.00	.0
30-34440 TAP FEES	.00	18,000.00	.00	(18,000.00)	.0
30-34450 MISCELLANEOUS SEWER INCOME	.00	(400.00)	.00	400.00	.0
30-36000 CONTRIBUTIONS FROM OTHERS	.00	2,500.00	.00	(2,500.00)	.0
30-36100 INTEREST EARNED	.00	283.09	100.00	(183.09)	283.1
TOTAL FUND REVENUE	.00	404,936.73	458,598.00	53,661.27	88.3

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

SEWER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROFESSIONAL SERVICES</u>					
30-410-13 FINANCIAL AUDIT	.00	.00	5,500.00	5,500.00	.0
30-410-30 LEGAL SERVICE	.00	.00	2,000.00	2,000.00	.0
30-410-32 PROFESSIONAL SERVICES	.00	20,524.34	10,000.00	(10,524.34)	205.2
30-410-33 POSTAGE	.00	855.64	1,000.00	144.36	85.6
30-410-34 SEWER DEPOSIT REFUND	.00	.00	500.00	500.00	.0
30-410-35 COPIER LEASE	.00	193.48	125.00	(68.48)	154.8
30-410-40 TRAINING	.00	.00	2,000.00	2,000.00	.0
30-410-44 POSTAGE MACHINE LEASE	.00	114.53	105.00	(9.53)	109.1
30-410-67 OFFICE SUPPLIES	.00	.00	100.00	100.00	.0
30-410-68 COPIER EXPENSE	.00	148.61	200.00	51.39	74.3
TOTAL PROFESSIONAL SERVICES	.00	21,836.60	21,530.00	(306.60)	101.4

SEWER ADMINISTRATION

30-411-11 SALARY-TOWN CLERK	.00	22,215.40	.00	(22,215.40)	.0
30-411-14 EMPLOYEE SALARIES-ADMIN	3,304.63	10,294.49	54,931.00	44,636.51	18.7
30-411-15 ADMINISTRATION DEPT EMPLOYEES	.00	23,615.75	.00	(23,615.75)	.0
30-411-20 EMPLOYEE BENEFITS	536.18	4,239.78	10,405.00	6,165.22	40.8
30-411-21 COMPENSATED ABSENCE EXPENSE	.00	.00	950.00	950.00	.0
30-411-22 FICA & MEDICARE	123.35	13,486.64	4,202.00	(9,284.64)	321.0
30-411-23 457 RETIREMENT	50.67	2,584.45	1,722.00	(862.45)	150.1
30-411-25 UNEMPLOYMENT INSURANCE	.43	37.33	165.00	127.67	22.6
30-411-26 WORKERS' COMPENSATION	.00	.00	200.00	200.00	.0
30-411-70 IT SUPPORT	.00	4,208.04	250.00	(3,958.04)	1683.2
30-411-72 UTILITY SOFTWARE EXPENSE	.00	.00	2,920.00	2,920.00	.0
TOTAL SEWER ADMINISTRATION	4,015.26	80,681.88	75,745.00	(4,936.88)	106.5

PUBLIC WORKS ADMINISTRATION

30-430-11 SALARY-PW MAINTENANCE	.00	35,953.77	.00	(35,953.77)	.0
30-430-12 SALARY-PW MAINTENANCE	1,838.49	5,742.33	44,720.00	38,977.67	12.8
30-430-13 EMPL SALARY-PW P/T SEASONAL	.00	.00	7,332.00	7,332.00	.0
30-430-20 EMPLOYEE BENEFITS	498.66	5,599.70	7,432.00	1,832.30	75.4
30-430-22 FICA & MEDICARE	132.29	7,266.27	3,982.00	(3,284.27)	182.5
30-430-23 457 RETIREMENT	55.14	1,203.96	1,342.00	138.04	89.7
30-430-25 UNEMPLOYMENT	.51	30.03	34.00	3.97	88.3
30-430-26 WORKERS' COMPENSATION	.00	.00	800.00	800.00	.0
TOTAL PUBLIC WORKS ADMINISTRATION	2,525.09	55,796.06	65,642.00	9,845.94	85.0

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

SEWER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WWTP</u>					
30-431-22	.00	.00	1,500.00	1,500.00	.0
30-431-41	.00	.00	500.00	500.00	.0
30-431-45	.00	.00	400.00	400.00	.0
30-431-48	.00	.00	876.00	876.00	.0
30-431-51	.00	.00	7,500.00	7,500.00	.0
30-431-59	.00	.00	15,000.00	15,000.00	.0
30-431-62	.00	9,335.55	800.00	(8,535.55)	1166.9
30-431-74	.00	26,581.60	25,000.00	(1,581.60)	106.3
30-431-75	.00	358.14	5,000.00	4,641.86	7.2
TOTAL WWTP	.00	36,275.29	56,576.00	20,300.71	64.1
<u>OPERATIONS</u>					
30-432-00	.00	2,912.82	7,500.00	4,587.18	38.8
30-432-05	.00	23.22	500.00	476.78	4.6
30-432-30	.00	5,719.79	4,800.00	(919.79)	119.2
30-432-39	.00	.00	1,200.00	1,200.00	.0
30-432-41	.00	23,070.33	28,000.00	4,929.67	82.4
30-432-42	.00	1,766.50	750.00	(1,016.50)	235.5
30-432-45	.00	74.72	1,200.00	1,125.28	6.2
30-432-46	.00	.00	300.00	300.00	.0
30-432-48	.00	250.00	750.00	500.00	33.3
30-432-50	.00	1,427.00	3,500.00	2,073.00	40.8
30-432-51	.00	4,062.00	8,000.00	3,938.00	50.8
30-432-52	.00	8,797.43	9,000.00	202.57	97.8
30-432-53	.00	40,325.55	20,000.00	(20,325.55)	201.6
30-432-54	.00	134.90	500.00	365.10	27.0
30-432-55	.00	.00	500.00	500.00	.0
30-432-56	.00	16,959.47	15,000.00	(1,959.47)	113.1
30-432-57	.00	55,496.35	2,500.00	(52,996.35)	2219.9
30-432-59	.00	.00	5,000.00	5,000.00	.0
30-432-60	.00	9,532.79	8,500.00	(1,032.79)	112.2
30-432-61	.00	201.23	200.00	(1.23)	100.6
30-432-75	.00	23,351.00	60,000.00	36,649.00	38.9
30-432-86	.00	.00	51,000.00	51,000.00	.0
30-432-99	.00	69.02	1,000.00	930.98	6.9
TOTAL OPERATIONS	.00	194,174.12	229,700.00	35,525.88	84.5
<u>DEBT SERVICE</u>					
30-471-13	.00	48,142.35	96,536.00	48,393.65	49.9
30-471-14	.00	104,683.80	70,000.00	(34,683.80)	149.6
TOTAL DEBT SERVICE	.00	152,826.15	166,536.00	13,709.85	91.8

TOWN OF WIGGINS
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

SEWER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	6,540.35	541,590.10	615,729.00	74,138.90	88.0
NET REVENUE OVER EXPENDITURES	(6,540.35)	(136,653.37)	(157,131.00)	(20,477.63)	(87.0)

TOWN OF WIGGINS
BALANCE SHEET
NOVEMBER 30, 2024

SALES TAX CAPITAL IMPROVEMENT

<u>ASSETS</u>			
40-10100	CASH IN COMBINED CASH FUND	(	57,097.42)
40-10250	COLOTRUST FUND		120.02
40-10251	HIGH PLAINS 1% TAX FUND		15,318.24
40-11500	ACCOUNTS RECEIVABLE		47,251.91
			47,251.91
	TOTAL ASSETS		5,592.75
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
40-25320	FUND BALANCE		5,194.48
			5,194.48
	TOTAL LIABILITIES		5,194.48
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD		398.27
			398.27
	BALANCE - CURRENT DATE		398.27
			398.27
	TOTAL FUND EQUITY		398.27
	TOTAL LIABILITIES AND EQUITY		5,592.75

TOWN OF WIGGINS
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

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	225,491.80	310,000.00	84,508.20	72.7
40-36100 INTEREST EARNED	.00	62.48	50.00	(12.48)	125.0
40-39112 TRANSFER FROM GENERAL FUND	.00	.00	55,000.00	55,000.00	.0
	<u>.00</u>	<u>225,554.28</u>	<u>365,050.00</u>	<u>139,495.72</u>	<u>61.8</u>
TOTAL FUND REVENUE					

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

SALES TAX CAPITAL IMPROVEMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL PROJECTS</u>					
40-430-05 CIP-NORTH STORM DETENTION	.00	.00	75,000.00	75,000.00	.0
40-430-10 CIP-MAIN STREET C&G 3RD TO 5TH	.00	19,420.00	.00	(19,420.00)	.0
40-430-16 CIP-TOWN HALL DIGITAL SIGN	.00	.00	2,500.00	2,500.00	.0
40-430-18 CIP-NON POT WATER MAIN	.00	21,150.00	160,000.00	138,850.00	13.2
40-430-21 CIP-PARK PAVILION BLDG	.00	184,586.01	125,000.00	(59,586.01)	147.7
40-430-22 CIP-ENTRY SIGN IMPROVEMENTS	.00	.00	10,000.00	10,000.00	.0
TOTAL CAPITAL PROJECTS	.00	225,156.01	372,500.00	147,343.99	60.4
TOTAL FUND EXPENDITURES	.00	225,156.01	372,500.00	147,343.99	60.4
NET REVENUE OVER EXPENDITURES	.00	398.27	(7,450.00)	(7,848.27)	5.4

TOWN OF WIGGINS
 BALANCE SHEET
 NOVEMBER 30, 2024

SALES TAX STREETS

<u>ASSETS</u>			
45-10100	CASH IN COMBINED CASH FUND	269,885.00	
45-11500	ACCOUNTS RECEIVABLE	47,251.91	
		<hr/>	
	TOTAL ASSETS		317,136.91
			<hr/> <hr/>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
45-20200	ACCOUNTS PAYABLE	200.00	
45-25320	FUND BALANCE	72,241.45	
		<hr/>	
	TOTAL LIABILITIES		72,441.45
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	244,695.46	
		<hr/>	
	BALANCE - CURRENT DATE	244,695.46	
		<hr/>	
	TOTAL FUND EQUITY		244,695.46
			<hr/> <hr/>
	TOTAL LIABILITIES AND EQUITY		317,136.91
			<hr/> <hr/>

TOWN OF WIGGINS
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

SALES TAX STREETS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES</u>					
45-31300 1% TOWN SALES TAX (2022)	.00	225,491.77	310,000.00	84,508.23	72.7
45-33510 DONATIONS	.00	33,000.00	.00	(33,000.00)	.0
45-36100 INTEREST EARNED	.00	.00	5.00	5.00	.0
45-39111 TRANSFER FROM 1% CIP SALES TAX	.00	.00	304,995.00	304,995.00	.0
TOTAL FUND REVENUE	.00	258,491.77	615,000.00	356,508.23	42.0

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

SALES TAX STREETS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL PROJECTS</u>					
45-430-10 CIP-MAIN STREET C&G 3RD TO 5TH	.00	.00	10,000.00	10,000.00	.0
45-430-11 CIP-CHAPMAN 3RD TO 4TH	.00	.00	300,000.00	300,000.00	.0
45-430-12 CIP-3RD AVE CHAPMAN TO MAIN ST	.00	.00	250,000.00	250,000.00	.0
45-430-59 CIP ENGINEERING SERVICES	.00	.00	15,000.00	15,000.00	.0
TOTAL CAPITAL PROJECTS	.00	.00	575,000.00	575,000.00	.0
<u>DEPARTMENT 431</u>					
45-431-22 REPAIRS & MAINTENANCE-STREETS	.00	13,796.31	50,000.00	36,203.69	27.6
45-431-24 SNOW REMOVAL	.00	.00	15,000.00	15,000.00	.0
TOTAL DEPARTMENT 431	.00	13,796.31	65,000.00	51,203.69	21.2
TOTAL FUND EXPENDITURES	.00	13,796.31	640,000.00	626,203.69	2.2
NET REVENUE OVER EXPENDITURES	.00	244,695.46	(25,000.00)	(269,695.46)	978.8

TOWN OF WIGGINS
 BALANCE SHEET
 NOVEMBER 30, 2024

CONSERVATION TRUST

ASSETS

50-10100	CASH IN COMBINED CASH FUND	38,340.06	
50-10250	COLOTRUST FUND	120.02	
50-10251	HIGH PLAINS CNSRVTN TRST FUND	14,318.05	
	TOTAL ASSETS		<u>52,778.13</u>

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	(3,690.34)	
	BALANCE - CURRENT DATE	(3,690.34)	
	TOTAL FUND EQUITY		<u>(3,690.34)</u>
	TOTAL LIABILITIES AND EQUITY		<u>52,778.13</u>

TOWN OF WIGGINS
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

CONSERVATION TRUST

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>REVENUES</u>					
50-33501 CT - ST PROCEEDS (LOTTERY)	.00	14,179.53	20,000.00	5,820.47	70.9
50-36100 INTEREST EARNED	.00	43.06	30.00	(13.06)	143.5
	<u>.00</u>	<u>14,222.59</u>	<u>20,030.00</u>	<u>5,807.41</u>	<u>71.0</u>
TOTAL FUND REVENUE	.00	14,222.59	20,030.00	5,807.41	71.0

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

CONSERVATION TRUST

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 430</u>					
50-430-17 CAPITAL OUTLAY -BLEACHER SHADE	.00	17,816.93	12,000.00	(5,816.93)	148.5
50-430-18 CAPITAL OUTLAY-SPRY PAD	.00	.00	50,000.00	50,000.00	.0
50-430-19 CAPTAL OUTLAY-K PARK PG SOD	.00	.00	5,000.00	5,000.00	.0
TOTAL DEPARTMENT 430	.00	17,816.93	67,000.00	49,183.07	26.6
 <u>PARK OPERATIONS</u>					
50-452-60 REPAIRS AND MAINTENANCE	.00	96.00	2,500.00	2,404.00	3.8
TOTAL PARK OPERATIONS	.00	96.00	2,500.00	2,404.00	3.8
TOTAL FUND EXPENDITURES	.00	17,912.93	69,500.00	51,587.07	25.8
NET REVENUE OVER EXPENDITURES	.00	(3,690.34)	(49,470.00)	(45,779.66)	(7.5)

**Town of Wiggins, Colorado
2025 Budget**

General Fund Summary

	Actual <u>2022</u>	Actual <u>2023</u>	Budget <u>2024</u>	September YTD Actual <u>2024</u>	Estimated Actual <u>2024</u>	Proposed <u>2025</u>
<u>Beginning Fund Balance</u>	\$ 1,178,653	\$ 1,630,060	\$ 1,832,483	\$ 1,832,483	\$ 1,832,483	\$ 3,465,247
<u>Revenues</u>						
Taxes	\$ 1,131,432	\$ 1,040,781	\$ 1,124,487	\$ 1,041,149	\$ 1,160,166	\$ 1,153,250
Licenses & Permits	\$ 154,910	\$ 49,856	\$ 27,125	\$ 20,257	\$ 21,685	\$ 22,175
Court	\$ 44,054	\$ 46,121	\$ 37,250	\$ 33,900	\$ 36,000	\$ 35,000
Charges for Services	\$ 83,532	\$ 46,728	\$ 29,700	\$ 32,398	\$ 32,350	\$ 42,750
Intergovernmental	\$ 125,617	\$ 132,404	\$ 111,869	\$ 124,882	\$ 139,000	\$ 144,975
Grants	\$ 47,010	\$ 181,427	\$ 55,197	\$ 42,340	\$ 53,916	\$ 18,500
Other Revenues	\$ 43,553	\$ 116,262	\$ 41,000	\$ 148,221	\$ 189,648	\$ 142,200
<u>Total Revenues</u>	\$ 1,630,109	\$ 1,613,579	\$ 1,426,628	\$ 1,443,147	\$ 1,632,765	\$ 1,558,850
<u>Expenditures</u>						
General Government	\$ 110,654	\$ 111,054	\$ 170,957	\$ 146,110	\$ -	\$ 176,853
Administration	\$ 179,191	\$ 169,629	\$ 233,457	\$ 194,541	\$ -	\$ 239,353
Legislative	\$ 15,134	\$ 6,633	\$ 21,884	\$ 5,545	\$ -	\$ 19,360
Economic Development	\$ 2,670	\$ 152,670	\$ 77,800	\$ 2,670	\$ -	\$ 77,800
Community Development, Planning & Building Inspect	\$ 139,445	\$ 137,812	\$ 263,003	\$ 78,150	\$ -	\$ 206,950
Community Programs	\$ 32,134	\$ 45,664	\$ 106,150	\$ 51,425	\$ -	\$ 92,850
Public Safety	\$ 332,672	\$ 368,268	\$ 399,430	\$ 289,372	\$ -	\$ 399,881
Public Works & Stormwater	\$ 292,004	\$ 310,487	\$ 316,186	\$ 248,002	\$ -	\$ 394,698
Parks & Recreation	\$ 98,362	\$ 92,610	\$ 226,273	\$ 122,236	\$ -	\$ 171,409
<u>Total Expenditures</u>	\$ 1,178,702	\$ 1,411,157	\$ 1,778,458	\$ 1,080,954	\$ -	\$ 1,739,401
<u>Ending Fund Balance</u>	\$ 1,630,060	\$ 1,832,483	\$ 1,480,653	\$ 2,194,675	\$ 3,465,247	\$ 3,284,696

Town of Wiggins, Colorado
2025 Budget

General Fund Detail

		Actual <u>2022</u>	Actual <u>2023</u>	Budget <u>2024</u>	September YTD Actual <u>2024</u>	Estimated Actual <u>2024</u>	Proposed <u>2025</u>	<u>Notes</u>
<u>Beginning Fund Balance</u>		\$ 1,178,653	\$ 1,630,060	\$ 1,832,483	\$ 1,832,483	\$ 1,832,483	\$ 3,465,247	
<u>Revenues</u>								
Taxes:								
CURRENT PROPERTY TAX	10-31100	500,377	523,792	681,487	723,727	727,000	710,000	
SPECIFIC OWNERSHIP	10-31200	40,413	45,198	30,000	39,711	50,000	50,000	
1% TOWN SALES TAX	10-31300	294,633	290,455	310,000	196,348	295,000	309,750	
USE TAX	10-31301	201,171	73,796	10,000	20,994	23,000	18,000	
TOWN LODGING TAX	10-31302	-	-	-	-	-	-	
CIGARETTE TAX	10-31420	1,610	2,673	1,000	1,481	1,800	1,800	
SEVERENCE TAX	10-31810	53,074	71,431	65,000	39,666	39,666	40,000	
FRANCHISE FEE-MORGAN CTY REA	10-31820	20,215	9,730	9,000	4,862	7,000	8,000	
FRANCHISE FEE-XCEL ENERGY	10-31821	15,170	18,584	15,000	10,857	13,000	12,000	
FRANCHISE FEE-NCCI	10-31822	-	-	-	-	-	-	
FRANCHISE FEE--BLUE LIGHTNING	10-31823	3,793	4,084	3,000	2,673	2,700	2,700	
PENALTIES & INTEREST	10-31900	978	1,038	-	830	1,000	1,000	
<i>Total Taxes</i>		1,131,432	1,040,781	1,124,487	1,041,149	1,160,166	1,153,250	
Licenses & Permits:								
LIQUOR LICENSE (15%)	10-32110	160	220	175	33	175	175	
BUILDING PERMITS	10-32210	148,074	45,399	25,000	17,679	18,500	19,000	
DOG LICENSES/CLINIC	10-36010	345	365	300	345	360	350	
BUSINESS LICENSES	10-36011	4,001	848	200	716	850	850	
CONTRACTOR LICENSES	10-36012	1,575	2,500	1,250	1,085	1,300	1,300	
GOLF CART LICENSES	10-36013	755	525	200	400	500	500	
<i>Total Licenses & Permits</i>		154,910	49,856	27,125	20,257	21,685	22,175	
Court:								
COURT APPEAL & BONDS	10-35100	-	-	-	(25)	-	-	
COURT FINES-MUNICIPAL	10-35110	44,054	46,121	37,250	33,925	36,000	35,000	
COUNTY COURT FINES	10-35120	-	-	-	-	-	-	
<i>Total Court</i>		44,054	46,121	37,250	33,900	36,000	35,000	
Charges for Services:								
SPECIAL POLICE SERVICES	10-34210	107	220	-	300	350	300	
VIN INSPECTIONS	10-34215	930	765	200	685	750	750	
BUILDING DEVELOPMENT REVIEW	10-34220	15,584	8,286	5,000	1,050	1,050	5,000	
BUILDING INSPECTION PLAN REV	10-34221	48,891	23,585	5,000	7,983	8,000	5,000	
Fee in Lieu Public Facility	10-34225	-	-	-	4,620	4,620	-	
ADULT ACTIVITIES FEE	10-34281	-	-	-	660	660	700	
PARKS & REC FEES	10-34282	-	2,940	-	4,035	4,035	4,000	
SOFTBALL REG FEES	10-34283	2,100	-	2,000	200	20	2,000	
BASEBALL REG FEES	10-34284	8,610	9,030	10,000	730	730	9,000	
VOLLEYBALL REG FEES	10-34286	555	25	1,000	850	850	1,000	
SOCCER REG FEES	10-34287	6,345	1,851	6,500	2,140	2,140	5,000	
MISCELLANEOUS FEES	10-36014	-	25	-	-	-	-	
CULTURE & RECREATIONAL FEES	10-36020	-	-	-	9,145	9,145	10,000	
SPECIAL EVENT FEES	10-36030	410	-	-	-	-	-	
<i>Total Charges for Services</i>		83,532	46,728	29,700	32,398	32,350	42,750	
Intergovernmental:								
HIGHWAY USERS TAX	10-33530	58,887	63,758	60,869	56,418	68,000	70,000	
ADDITIONAL MOTOR VEHICLE	10-33550	9,542	8,769	6,000	6,783	8,500	9,350	
ROAD & BRIDGE	10-33800	57,188	59,877	45,000	61,681	62,500	65,625	
<i>Total Intergovernmental</i>		125,617	132,404	111,869	124,882	139,000	144,975	
Grants:								
GRANTS (DOLA CARES Act)	10-33410	-	-	-	1,000	1,000	-	

**Town of Wiggins, Colorado
2025 Budget**

General Fund Detail

		Actual <u>2022</u>	Actual <u>2023</u>	Budget <u>2024</u>	September YTD Actual <u>2024</u>	Estimated Actual <u>2024</u>	Proposed <u>2025</u>	<u>Notes</u>
DOLA EIAF 2021	10-33412	-	27,572	55,197	32,713	44,000	11,000	
DOLA REDI GRANT -ECON DEVEL	10-33413	-	150,000	-	-	-	-	
OTHER GRANTS	10-36510	28,995	-	-	-	-	-	
Grants--LEAF	10-36511	2,900	-	-	-	-	-	
Grants--DUI	10-36512	4,850	1,225	-	5,211	5,500	4,000	
Grants--Training	10-36513	1,576	625	-	1,386	1,386	1,500	
GRANT--SIPA	10-36514	6,500	-	-	-	-	-	
GRANT--C.I.O.T.	10-36515	2,189	2,006	-	2,030	2,030	2,000	
<i>Total Grants</i>		47,010	181,427	55,197	42,340	53,916	18,500	
Other Revenues:								
GENERAL MISCELLANEOUS	10-30004	1,180	3,632	-	-	-	-	
MISCELLANEOUS FEES	10-33430	516	187	-	(44)	-	-	
OTHER MISCELLANEOUS REVENUE	10-36000	3,796	3,095	-	1,687	2,000	2,000	
Cash Over/Short	10-36005	-	-	-	17	17	-	
INSURANCE PROCEEDS	10-36040	5,598	32,461	-	19,539	19,539	-	
CAPITAL CREDITS RECEIVED	10-36050	1,746	12,728	-	2,197	2,197	2,500	
INTEREST ON SAVINGS	10-36100	24	61,657	35,000	108,339	140,000	130,200	
BUILDING & FARM RENT	10-36310	6,365	500	6,000	(3,911)	5,500	6,000	
LEGAL SETTLEMENTS	10-36314	-	-	-	-	-	-	
REFUNDS	10-36420	-	(9)	-	-	-	-	
CONTRIBUTIONS/DONATIONS	10-36500	315	665	-	105	105	500	
SPONSORSHIPS	10-36501	1,500	1,345	-	565	565	1,000	
DONATIONS--Softball Field	10-36502	-	-	-	2,500	2,500	-	
SALE OF FIXED ASSETS	10-39210	22,512	-	-	17,225	17,225	-	
Total Other Revenues		43,553	116,262	41,000	148,221	189,648	142,200	
Total Revenues and Other Sources		\$ 1,630,109	\$ 1,613,579	\$ 1,426,628	\$ 1,443,147	\$ 1,632,765	\$ 1,558,850	

Expenditures

GENERAL GOVERNMENT								
PROPERTY TAX REBATES	10-410-10	\$ -	\$ -	\$ -	\$ -			
FINANCIAL AUDIT	10-410-13	\$ 5,000	\$ 5,467	\$ 5,500	\$ -		6,000.00	
Employee Eval/Testing	10-410-22	\$ -	\$ 1,350	\$ 500	\$ 1,100		500.00	
PROFESSIONAL SERVICES	10-410-32	\$ 20,481	\$ 26,222	\$ 20,000	\$ 22,802		20,000.00	
CODIFICATION	10-410-34	\$ -	\$ 7,930	\$ 4,500	\$ 4,283		1,000.00	
COPIER LEASE	10-410-35	\$ 725	\$ 1,009	\$ 950	\$ 1,707		1,000.00	
EMPLOYEE TRAINING	10-410-40	\$ 1,303	\$ 3,676	\$ 5,000	\$ -		5,000.00	
TELEPHONE & INTERNET	10-410-41	\$ 1,279	\$ 2,325	\$ 2,800	\$ 266		2,000.00	
UTILITIES--ELECTRIC	10-410-42	\$ 941	\$ 1,051	\$ 1,000	\$ 609		1,000.00	
OFFICE BLDG REPAIRS & MAINT	10-410-43	\$ 2,396	\$ 1,482	\$ 5,000	\$ 132		5,000.00	
POSTAGE METER LEASE	10-410-44	\$ -	\$ 348	\$ 1,600	\$ 216		1,600.00	
UTILITIES-GAS	10-410-45	\$ 1,444	\$ 1,960	\$ 1,525	\$ 2,543		2,500.00	
CELL PHONE	10-410-46	\$ 1,181	\$ 1,424	\$ 1,400	\$ 1,115		1,400.00	
TRASH	10-410-48	\$ -	\$ 227	\$ 300	\$ 900		300.00	
INSURANCE & BONDS	10-410-52	\$ 36,825	\$ 45,699	\$ 48,000	\$ 32,453		48,000.00	
ADVERTISING	10-410-54	\$ 513	\$ -	\$ 600	\$ -		0.00	
POSTAGE & SHIPPING	10-410-55	\$ 531	\$ 1,010	\$ 800	\$ 881		800.00	
TRAVEL & MEETINGS	10-410-58	\$ 2,715	\$ 2,224	\$ 5,200	\$ 6,541		6,000.00	
OPERATING SUPPLIES	10-410-61	\$ 5,795	\$ 5,566	\$ 5,500	\$ (5,822)		6,000.00	
Copier Lease	10-410-64	\$ -	\$ -	\$ -	\$ -			
COPIER EXPENSE	10-410-68	\$ 814	\$ 1,320	\$ 1,500	\$ (1,196)		1,500.00	
IT SUPPORT	10-410-70	\$ 282	\$ 974	\$ 15,000	\$ 3,668		20,000.00	
COMPUTER SOFTWARE	10-410-71	\$ 2,347	\$ 6,063	\$ 3,000	\$ 11,522		3,000.00	
EQUIPMENT	10-410-87	\$ -	\$ 4,960	\$ 2,000	\$ -		2,000.00	
DUES & SUBSCRIPTIONS	10-410-90	\$ 1,779	\$ 4,716	\$ 2,000	\$ 5,163		2,000.00	
NEWSLETTERS & PUBLICATIONS	10-410-91	\$ 738	\$ 382	\$ 600	\$ 129		500.00	
FLOW THRU TO PRE-SCHOOL	10-410-99	\$ -	\$ -	\$ -	\$ -			

Town of Wiggins, Colorado
2025 Budget

General Fund Detail

		Actual 2022	Actual 2023	Budget 2024	September YTD Actual 2024	Estimated Actual 2024	Proposed 2025	Notes
TOTAL GENERAL GOVERNMENT		\$ 87,090	\$ 127,385	\$ 134,275	\$ 89,013	\$ -	\$ 137,100	2.10%
ADMINISTRATION DEPARTMENT								
SALARY-TOWN CLERK	10-411-11	\$ 543	\$ 15,100	\$ -	\$ 27,061	\$ -	\$ -	
SALARY-ADMINISTRATOR	10-411-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
BILLING CLERK/OFFICE ASST	10-411-13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PT OFFICE	10-411-14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
ADMINISTRATION DEPT EMPLOYEES	10-411-15	\$ 84,751	\$ 71,220	\$ 129,321	\$ 45,958	\$ -	\$ 147,253.00	
EMPLOYEE BENEFITS	10-411-20	\$ 14,334	\$ 10,507	\$ 18,828	\$ 8,676	\$ -	\$ 10,000.00	
FICA & MEDICARE	10-411-22	\$ 6,444	\$ 5,481	\$ 9,893	\$ 60,825	\$ -	\$ 10,000.00	
457 RETIREMENT	10-411-23	\$ 3,383	\$ 3,420	\$ 5,365	\$ 2,621	\$ -	\$ 4,000.00	
UNEMPLOYMENT INS	10-411-25	\$ 91	\$ 77	\$ 100	\$ 98	\$ -	\$ 100.00	
WORKERS' COMPENSATION	10-411-26	\$ 266	\$ 4,085	\$ 4,250	\$ -	\$ -	\$ 3,000.00	
EMPLOYEE APPRECIATION	10-411-27	\$ 841	\$ 946	\$ 1,200	\$ 872	\$ -	\$ 1,500.00	
TA VEHICLE STIPEND	10-411-28	\$ -	\$ 219	\$ 2,000	\$ -	\$ -	\$ 1,000.00	
LIFE INSURANCE	10-411-29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL ADMINISTRATION		\$ 110,654	\$ 111,054	\$ 170,957	\$ 146,110	\$ -	\$ 176,853	3.45%
TREASURER'S OFFICE								
COLLECTIONS (TREASURERS FEE)	10-411-11	\$ 10,011	\$ 10,483	\$ 12,000	\$ 14,478	\$ -	\$ 12,000	
TOWN LEGAL	10-411-12	\$ 58,406	\$ 48,074	\$ 50,000	\$ 33,953	\$ -	\$ 50,000	
REPORTING & PUBLISHING	10-411-13	\$ 121	\$ 18	\$ 500	\$ -	\$ -	\$ 500	
TOTAL TREASURER'S OFFICE		\$ 68,537	\$ 58,575	\$ 62,500	\$ 48,430	\$ -	\$ 62,500	0%
JUDICIAL:								
CONTRACT-JUDGE	10-412-00	\$ 3,750	\$ 3,750	\$ 3,800	\$ 2,813	\$ -	\$ 3,600	
CONTRACT-TOWN PROSECUTOR	10-412-01	\$ 3,285	\$ 6,493	\$ 5,000	\$ 3,885	\$ -	\$ 5,000	
SETTLEMENT COST	10-412-10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
COURT SPANISH INTERPRETOR	10-412-11	\$ -	\$ 100	\$ -	\$ 275	\$ -	\$ 500	
COPIER LEASE	10-412-35	\$ 435	\$ 314	\$ 225	\$ 379	\$ -	\$ 100	
TELEPHONE & INTERNET	10-412-41	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ 50	
POSTAGE METER LEASE	10-412-44	\$ -	\$ 209	\$ 175	\$ 129	\$ -	\$ 100	
POSTAGE	10-412-55	\$ 387	\$ 956	\$ 750	\$ 554	\$ -	\$ 500	
OFFICE SUPPLIES	10-412-61	\$ 177	\$ 170	\$ 175	\$ -	\$ -	\$ 50	
COPIER EXPENSE	10-412-68	\$ 5	\$ 326	\$ 350	\$ 297	\$ -	\$ 100	
IT SUPPORT	10-412-70	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	
COMPUTER SOFTWARE	10-412-71	\$ -	\$ 189	\$ 200	\$ 69	\$ -	\$ -	
TOTAL JUDICIAL		\$ 8,039	\$ 12,506	\$ 10,875	\$ 8,401	\$ -	\$ 10,000	-8.05%
MAYOR & LEGISLATIVE BOARDS								
MAYOR COMPENSATION	10-413-10	\$ 2,400	\$ 200	\$ 2,400	\$ 1,000	\$ -	\$ 4,800	
BOARD OF TRUSTEES COMPENSATION	10-413-11	\$ 2,880	\$ 5,040	\$ 2,880	\$ 2,880	\$ -	\$ 5,760	
BOARD OF TRUSTEES APPRECIATION	10-413-12	\$ 570	\$ 196	\$ 500	\$ -	\$ -	\$ 500	
FICA & MEDICARE	10-413-22	\$ 404	\$ 401	\$ 404	\$ 1,342	\$ -	\$ 400	
457 RETIREMENT	10-413-23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
UNEMPLOYMENT	10-413-25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
WORKERS' COMPENSATION	10-413-26	\$ 70	\$ 225	\$ 300	\$ -	\$ -	\$ 100	
LIFE INSURANCE	10-413-29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
BOARD OF TRUSTEES TRAINING	10-413-40	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	
E & O INSURANCE	10-413-51	\$ 3,085	\$ -	\$ 3,200	\$ -	\$ -	\$ 1,600	
BOARD TRAVEL & MEETINGS	10-413-58	\$ 260	\$ 83	\$ 3,000	\$ -	\$ -	\$ 3,000	
IT SUPPORT	10-413-70	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ 200	
COMPUTER SOFTWARE	10-413-71	\$ 306	\$ 488	\$ 500	\$ 323	\$ -	\$ 500	
DUES & SUBSCRIPTIONS	10-413-90	\$ 845	\$ -	\$ 2,500	\$ -	\$ -	\$ 1,000	
TOTAL MAYOR & LEGISLATIVE BOARDS		\$ 10,820	\$ 6,633	\$ 17,384	\$ 5,545	\$ -	\$ 19,360	11.37%

**Town of Wiggins, Colorado
2025 Budget**

General Fund Detail

		Actual	Actual	Budget	September	Estimated	Proposed	Notes
		<u>2022</u>	<u>2023</u>	<u>2024</u>	YTD Actual	Actual	<u>2025</u>	
					<u>2024</u>	<u>2024</u>		
ELECTIONS:								
ELECTIONS	10-414-00	\$ 4,314	\$ -	\$ 4,500	\$ -		\$ -	
TOTAL ELECTIONS		\$ 4,314	\$ -	\$ 4,500	\$ -		\$ -	-100%
ECONOMIC DEVELOPMENT								
ECONOMIC DEVELOPMENT	10-416-50	\$ -	\$ 150,000	\$ 75,000	\$ -		\$ 75,000	
MEMBERSHP FEE/DUES	10-416-51	\$ 2,670	\$ 2,670	\$ 2,800	\$ 2,670		\$ 2,800	
CARES ACT BUSINESS GRANT	10-416-54	\$ -	\$ -	\$ -	\$ -			
TOTAL ECONOMIC DEVELOPMENT		\$ 2,670	\$ 152,670	\$ 77,800	\$ 2,670	\$ -	\$ 77,800	0%
COMMUNITY DEVELOPMENT								
COMMUNITY MEETINGS	10-417-30	\$ -	\$ -	\$ 1,000	\$ -		\$ 1,000	
COPIER LEASE	10-417-35	\$ -	\$ 194	\$ 200	\$ 379		\$ 400	
POSTAGE MACHINE LEASE	10-417-44	\$ -	\$ 139	\$ 135	\$ 86		\$ 100	
POSTAGE	10-417-55	\$ -	\$ -	\$ 250	\$ -		\$ 100	
OFFICE SUPPLIES	10-417-61	\$ -	\$ 8	\$ 50	\$ -		\$ 50	
ABATEMENT	10-417-63	\$ -	\$ -	\$ 6,500	\$ 580		\$ 3,000	
COPIER EXPENSE	10-417-68	\$ 5	\$ 326	\$ 350	\$ 297		\$ 350	
IT SUPPORT	10-417-70	\$ -	\$ -	\$ 200	\$ -		\$ 1,000	
COMPUTER SOFTWARE	10-417-71	\$ 168	\$ 162	\$ 125	\$ 69		\$ 100	
CODE ENFORCEMENT	10-417-85	\$ -	\$ 240	\$ 600	\$ -		\$ 1,000	
NEWSLETTER	10-417-91	\$ 302	\$ -	\$ 2,100	\$ -		\$ 1,000	
TOTAL COMMUNITY DEVELOPMENT		\$ 475	\$ 1,069	\$ 11,510	\$ 1,412	\$ -	\$ 8,100	-29.62%
PLANNING & ZONING								
LEGAL/ENGINEERING SUPPORT	10-418-30	\$ 5,543	\$ 7,945	\$ 6,000	\$ 12,289		\$ 12,000	
COPIER LEASE	10-418-35	\$ -	\$ 194	\$ 200	\$ 379		\$ 400	
STAFF TRAINING	10-418-40	\$ -	\$ -	\$ 1,500	\$ -		\$ 2,000	
TELEPHONE & INTERNET	10-418-41	\$ -	\$ 85	\$ 95	\$ 122		\$ 100	
POSTAGE MACHINE LEASE	10-418-44	\$ 52	\$ 189	\$ 175	\$ 129		\$ 150	
COMMISSION TRAINING	10-418-49	\$ -	\$ -	\$ 500	\$ -		\$ 500	
MEMBERSHIPS/PUBLICATIONS	10-418-51	\$ 14	\$ 40	\$ 100	\$ -		\$ 100	
NOTICES/PUBLICATIONS	10-418-54	\$ 786	\$ 303	\$ 500	\$ 77		\$ 100	
POSTAGE	10-418-55	\$ 18	\$ 116	\$ 130	\$ -		\$ 100	
OFFICE SUPPLIES	10-418-61	\$ 260	\$ 79	\$ 100	\$ -		\$ 100	
COPIER EXPENSE	10-418-68	\$ -	\$ 326	\$ 350	\$ 297		\$ 300	
IT SUPPORT	10-418-70	\$ -	\$ -	\$ 100	\$ 20		\$ 1,000	
COMPUTER SOFTWARE	10-418-71	\$ 278	\$ 611	\$ 650	\$ 231		\$ 300	
COMPREHENSIVE PLAN	10-418-93	\$ -	\$ 71,388	\$ 110,393	\$ 49,116		\$ -	
ZONING MAP	10-418-94	\$ -	\$ -	\$ 5,000	\$ -		\$ 7,500	
LAND DEVELOPMENT CODE	10-418-97	\$ -	\$ -	\$ 75,000	\$ -		\$ 125,000	
IMPACT FEE STUDY	10-418-98	\$ -	\$ -	\$ 15,000	\$ -		\$ 15,000	
TOTAL PLANNING & ZONING		\$ 6,951	\$ 81,276	\$ 215,793	\$ 62,661	\$ -	\$ 164,650	-23.70%
COMMUNITY PROGRAMS								
FOURTH OF JULY FESTIVAL	10-419-00	\$ 20,076	\$ 28,824	\$ 35,000	\$ 26,035		\$ 35,000	
WIGGINS OLD TIME CHRISTMAS	10-419-01	\$ 11,255	\$ 6,594	\$ 5,000	\$ 845		\$ 5,000	
FALL HARVEST FESTIVAL	10-419-02	\$ -	\$ -	\$ -	\$ 126		\$ -	
50TH ANIV TOWN INCORPORATION	10-419-03	\$ -	\$ -	\$ 25,000	\$ 10,620		\$ 15,000	
BUSINESS DIST BEAUTIFICATION	10-419-05	\$ 626	\$ 297	\$ 3,000	\$ 2,276		\$ 3,000	
EVENTS COORDINATOR	10-419-10	\$ -	\$ 834	\$ 10,800	\$ 1,997		\$ 1,200	
DONATIONS/GRANTS	10-419-20	\$ 4,440	\$ 5,500	\$ 10,000	\$ 2,041		\$ 10,000	
FICA P&R	10-419-22	\$ -	\$ -	\$ -	\$ 153		\$ 200	
UNEMPLOYMENT INSURANCE	10-419-25	\$ -	\$ -	\$ -	\$ 4		\$ -	

**Town of Wiggins, Colorado
2025 Budget**

General Fund Detail

		Actual	Actual	Budget	September	Estimated	Proposed	Notes
		2022	2023	2024	YTD Actual	Actual	2025	
					2024	2024		
ECONOMIC DEVELOPMENT	10-419-50	\$ (6,925)	\$ -	\$ -	\$ -			
ECONOMIC DEVELOPMENT FEES	10-419-51	\$ -	\$ -	\$ -	\$ -			
ECONOMIC DEVELOPMENT--SUPPLIES	10-419-52	\$ -	\$ -	\$ -	\$ -			
ECONOMIC DEVELOPMENT-TELEPHO	10-419-53	\$ -	\$ -	\$ -	\$ -			
DOLA Cares Act Grant Award	10-419-55	\$ -	\$ -	\$ -	\$ -			
COMMUNITY MEETINGS	10-419-58	\$ -	\$ -	\$ 1,000	\$ -		\$ 1,000	
CAPITAL OUTLAY	10-419-60	\$ -	\$ -	\$ -	\$ -		\$ -	
OFFICE EQUIPMENT LEASES	10-419-61	\$ 14	\$ -	\$ 200	\$ -		\$ 200	
MAIN STREET PROGRAMS	10-419-62	\$ -	\$ -	\$ 10,000	\$ -		\$ 10,000	
CEMETERY DEVELOPMENT	10-419-63	\$ -	\$ -	\$ -	\$ -		\$ -	
TREES/TREE PLANTING	10-419-65	\$ 1,693	\$ 2,648	\$ 5,000	\$ 7,328		\$ 10,000	
PLANTERS	10-419-66	\$ -	\$ 100	\$ 250	\$ -		\$ 250	
NEWSLETTER/EVENT POSTCARD	10-419-91	\$ 480	\$ 815	\$ 900	\$ -		\$ 1,000	
OTHER MISCELLANEOUS	10-419-99	\$ 476	\$ 52	\$ -	\$ 1		\$ 1,000	
TOTAL COMMUNITY PROGRAMS		\$ 32,134	\$ 45,664	\$ 106,150	\$ 51,425	\$ -	\$ 92,850	-12.53%
POLICE DEPARTMENT								
CAPITAL OUTLAY	10-421-00	\$ -	\$ -	\$ -	\$ -			
CONTRACT SERVICES	10-421-02	\$ 1,261	\$ 531	\$ 1,200	\$ 294		\$ 500	
OFFICER SMALL EQUIPMENT	10-421-04	\$ 34,460	\$ 6,461	\$ 9,500	\$ 11,441		\$ 10,000	
CAPITAL OUTLAY-EQUIPMENT	10-421-05	\$ -	\$ -	\$ -	\$ -		\$ -	
CAPITAL OUTLAY VEHICLE	10-421-06	\$ -	\$ 27,015	\$ -	\$ -		\$ -	
CAPITAL OUTLAY-VEHICLE LEASE	10-421-09	\$ -	\$ -	\$ -	\$ -		\$ -	
CAPITAL OUTLAY LEASE	10-421-10	\$ -	\$ -	\$ -	\$ 941		\$ -	
SALARIES-COMMAND OFFICERS	10-421-11	\$ -	\$ -	\$ -	\$ 10,560		\$ -	
SALARIES-PATROL OFFICER	10-421-12	\$ -	\$ -	\$ -	\$ -		\$ -	
SALARIES-PART TIME (DEPUTY)	10-421-13	\$ -	\$ -	\$ -	\$ -		\$ -	
SPECIAL POLICE SERVICES	10-421-14	\$ -	\$ -	\$ -	\$ -		\$ -	
POLICE SALARIES	10-421-15	\$ 180,828	\$ 206,284	\$ 215,392	\$ 170,681		\$ 246,931	
EMPLOYEE BENEFITS	10-421-20	\$ 27,166	\$ 29,371	\$ 29,729	\$ 18,026		\$ 20,000	
VEHICLE/MOBILE EQUIPMENT	10-421-21	\$ 11,278	\$ 214	\$ 12,000	\$ 425		\$ 10,000	
FICA & MEDICARE	10-421-22	\$ 2,736	\$ 2,819	\$ 2,800	\$ 10,492		\$ 3,000	
PENSION-FPPA	10-421-23	\$ 16,390	\$ 16,643	\$ 25,847	\$ 14,120		\$ 20,000	
DEATH & DISABILITY-FPPA	10-421-24	\$ 1,552	\$ 2,003	\$ 3,446	\$ 1,824		\$ 2,000	
UNEMPLOYMENT INSURANCE	10-421-25	\$ 84	\$ 177	\$ 646	\$ 118		\$ 500	
WORKERS' COMPENSATION	10-421-26	\$ 4,007	\$ 3,670	\$ 4,500	\$ -		\$ 3,500	
457 RETIREMENT	10-421-27	\$ -	\$ -	\$ -	\$ -		\$ -	
FARM HOUSE UTILITIES-GAS/ELECT	10-421-28	\$ 3,877	\$ 2,871	\$ 2,800	\$ 1,564		\$ -	
UNIFORMS	10-421-29	\$ 1,705	\$ 851	\$ 1,500	\$ 686		\$ 3,000	
PROFESSIONAL LEGAL SERVICES	10-421-30	\$ 965	\$ 7,751	\$ 1,000	\$ -		\$ 1,000	
COPIER LEASE	10-421-35	\$ 145	\$ 298	\$ 150	\$ 379		\$ 400	
TRAINING	10-421-40	\$ 659	\$ 4,744	\$ 4,000	\$ (54)		\$ 4,000	
TELEPHONE & INTERNET	10-421-41	\$ 255	\$ 1,177	\$ 750	\$ 773		\$ 700	
MC COM CENTER PHONE LINE	10-421-42	\$ 441	\$ 2,334	\$ 600	\$ 1,133		\$ 1,300	
REPAIRS AND MAINTENANCE (AUTO)	10-421-43	\$ 3,317	\$ 3,432	\$ 7,500	\$ 2,200		\$ 5,000	
UTILITIES-ELECTRIC	10-421-44	\$ 941	\$ 405	\$ 1,200	\$ 609		\$ 1,000	
UTILITIES-GAS	10-421-45	\$ 462	\$ -	\$ 600	\$ 908		\$ 1,000	
CELL PHONE	10-421-46	\$ 2,273	\$ 2,788	\$ 2,775	\$ 2,053		\$ 2,000	
TELEPHONE/INTERNET	10-421-47	\$ -	\$ -	\$ -	\$ -		\$ -	
TRASH	10-421-48	\$ -	\$ 227	\$ 270	\$ -		\$ 200	
OTHER MISCELLANEOUS	10-421-49	\$ 1,380	\$ 362	\$ 150	\$ 1,060		\$ 1,000	
K-9 MAINTENANCE	10-421-50	\$ -	\$ -	\$ -	\$ -		\$ -	
INSURANCE & BONDS	10-421-52	\$ 15,225	\$ 14,765	\$ 15,500	\$ 23,348		\$ 20,000	
PRINTING	10-421-55	\$ 745	\$ 675	\$ 1,300	\$ -		\$ 750	
SPECIAL DETAIL SERVICES	10-421-60	\$ -	\$ -	\$ -	\$ -		\$ -	
OFFICE/GEN OPERATING SUPPLIES	10-421-61	\$ 2,324	\$ 715	\$ 600	\$ 293		\$ 500	
FUEL	10-421-62	\$ 6,909	\$ 10,761	\$ 15,000	\$ 3,146		\$ 10,000	
CRIME PREVENTION	10-421-64	\$ 13	\$ 83	\$ 250	\$ 426		\$ 1,000	

Town of Wiggins, Colorado
2025 Budget

General Fund Detail

		Actual <u>2022</u>	Actual <u>2023</u>	Budget <u>2024</u>	September YTD Actual <u>2024</u>	Estimated Actual <u>2024</u>	Proposed <u>2025</u>	Notes
COPIER EXPENSE	10-421-68	\$ 5	\$ 326	\$ 350	\$ 297		\$ 400	
IT SUPPORT	10-421-70	\$ 9	\$ -	\$ 2,500	\$ -		\$ 2,500	
COMPUTER SOFTWARE	10-421-71	\$ 498	\$ 660	\$ 4,000	\$ 389		\$ 1,000	
AMMUNITION	10-421-72	\$ 2,013	\$ 2,278	\$ 2,500	\$ -		\$ 2,500	
LEXIPOLE	10-421-73	\$ -	\$ 2,573	\$ 2,750	\$ 2,727		\$ 3,000	
ANIMAL CONTROL	10-421-85	\$ 600	\$ 173	\$ 100	\$ -		\$ 1,000	
MEMBERSHIP DUES	10-421-90	\$ 110	\$ 326	\$ 350	\$ 110		\$ 200	
POLICE VEHICLE SINKING FUND	10-421-91	\$ -	\$ -	\$ 15,000	\$ -		\$ 10,000	
TOTAL POLICE DEPARTMENT		\$ 324,633	\$ 355,762	\$ 388,555	\$ 280,971	\$ -	\$ 389,881	0.34%
BUILDING INSPECTION DEPARTMENT								
BUILDING INSPECTIONS MATERIALS	10-424-20	\$ 128	\$ -	\$ 200	\$ -		\$ 200	
DEVELOPMENT REVIEW MISC EXP	10-424-30	\$ 2,798	\$ 13,091	\$ 3,000	\$ -		\$ 3,000	
COMMERCIAL BUILDING REVIEW	10-424-31	\$ 26,583	\$ 14,863	\$ 12,000	\$ 5,490		\$ 10,000	
RESIDENTIAL BUILDING REVIEW	10-424-32	\$ 102,510	\$ 27,513	\$ 20,000	\$ 8,588		\$ 20,000	
EMPLOYEE TRAINING	10-424-40	\$ -	\$ -	\$ 500	\$ -		\$ 1,000	
TOTAL BUILDING INSPECTION DEPARTMENT		\$ 132,019	\$ 55,467	\$ 35,700	\$ 14,078	\$ -	\$ 34,200	-4.20%
PUBLIC WORKS ADMINISTRATION								
SALARY - PW MAINTENANCE(1)	10-430-11	\$ 79,665	\$ 99,384	\$ 10,926	\$ 102,753		\$ 12,018	
SALARY-PW MAINTENANCE(2)	10-430-12	\$ 487	\$ -	\$ -	\$ 334		\$ -	
SALARY-PW MAINTENANCE(3)	10-430-13	\$ -	\$ -	\$ -	\$ -		\$ -	
SALARY-PW MAINTENANCE(4)	10-430-14	\$ -	\$ -	\$ -	\$ -		\$ -	
SALARY-PW SEASONAL (MOWING)	10-430-15	\$ 2,008	\$ 325	\$ 8,216	\$ -		\$ 8,500	
PW EMPLOYEES-FULL TIME	10-430-16	\$ 6,163	\$ 2,308	\$ 76,746	\$ -		\$ 84,420	
EMPLOYEE BENEFITS - PW	10-430-20	\$ 5,969	\$ 13,668	\$ 15,360	\$ 13,615		\$ 15,360	
FICA & MEDICARE	10-430-22	\$ 6,434	\$ 6,399	\$ 7,335	\$ 24,270		\$ 8,000	
457 RETIREMENT	10-430-23	\$ 985	\$ 1,532	\$ 2,302	\$ 2,294		\$ 2,500	
UNEMPLOYMENT INSURANCE - PW	10-430-25	\$ 124	\$ 134	\$ 264	\$ 111		\$ 300	
WORKERS' COMPENSATION - PW	10-430-26	\$ 1,344	\$ 3,379	\$ 3,800	\$ 4,390		\$ 4,000	
LIFE INSURANCE	10-430-29	\$ -	\$ -	\$ -	\$ -		\$ -	
TOTAL PW ADMINISTRATION		\$ 103,179	\$ 127,128	\$ 124,949	\$ 147,767	\$ -	\$ 135,098	8.12%
PUBLIC WORKS & STREETS DEPT								
UNIFORMS - PW	10-431-00	\$ 1,005	\$ 1,165	\$ 2,500	\$ 1,689		\$ 2,000	
CAPITAL LEASE	10-431-10	\$ -	\$ -	\$ -	\$ -		\$ -	
REPAIRS-EQUIPMENT & VEHICLES	10-431-20	\$ 15,319	\$ 22,609	\$ 15,000	\$ 19,494		\$ 15,000	
STREETS-SIGNS & MATERIAL	10-431-21	\$ 3,058	\$ 1,607	\$ 2,000	\$ 1,295		\$ 2,000	
SNOW REMOVAL	10-431-22	\$ 27,845	\$ 4,744	\$ 30,000	\$ 769		\$ 25,000	
EQUIPMENT RENTAL	10-431-23	\$ -	\$ 19	\$ 200	\$ -		\$ 200	
REPAIRS & MAINTENANCE-STREETS	10-431-24	\$ -	\$ 26,663	\$ -	\$ 9,182		\$ -	
FARM HOUSE MAINT	10-431-25	\$ 3,718	\$ 7,051	\$ 5,000	\$ 4,781		\$ 5,000	
FARM HOUSE UTILITIES	10-431-28	\$ -	\$ 290	\$ 2,700	\$ 284		\$ -	
COPIER LEASE	10-431-35	\$ 145	\$ 105	\$ 95	\$ 190		\$ 200	
GIS	10-431-39	\$ 250	\$ 250	\$ 250	\$ -		\$ -	
EMPLOYEE TRAINING	10-431-40	\$ 44	\$ 66	\$ 2,500	\$ -		\$ 2,000	
UTILITIES - ELECTRIC	10-431-41	\$ 3,098	\$ 1,348	\$ 1,500	\$ 828		\$ 1,500	
BUIDING MAINT	10-431-43	\$ 24,567	\$ 20,316	\$ 20,000	\$ 16,089		\$ 20,000	
UTILITIES-GAS	10-431-45	\$ 1,444	\$ 1,199	\$ 1,200	\$ 1,185		\$ 1,400	
CELL PHONE	10-431-46	\$ 853	\$ 1,544	\$ 1,600	\$ 1,095		\$ 1,600	
TELEPHONE & INTERNET	10-431-47	\$ 1,242	\$ 366	\$ 800	\$ 252		\$ 500	
TRASH	10-431-48	\$ -	\$ 682	\$ 540	\$ 728		\$ 1,000	
DRAINAGE ENGINEERING	10-431-51	\$ -	\$ -	\$ -	\$ -		\$ -	
INSURANCE - PW	10-431-52	\$ 10,478	\$ 12,959	\$ 15,000	\$ 20,918		\$ 15,000	
POSTAGE & SHIPPING-PW	10-431-55	\$ 63	\$ 182	\$ 50	\$ 252		\$ 100	
STREET LIGHTING - PW	10-431-60	\$ 11,681	\$ 17,941	\$ 18,000	\$ 12,348		\$ 15,000	
OFFICE SUPPLIES	10-431-61	\$ -	\$ 123	\$ 500	\$ 559		\$ 500	

Town of Wiggins, Colorado
2025 Budget

General Fund Detail

		Actual	Actual	Budget	September	Estimated	Proposed	Notes
		2022	2023	2024	YTD Actual	Actual	2025	
					2024	2024		
FUEL - PW	10-431-62	\$ 12,603	\$ 8,260	\$ 9,500	\$ 2,403		\$ 5,000	
CONTRACT REFUSE REMOVAL - PW	10-431-63	\$ 2,923	\$ 1,788	\$ 2,000	\$ -		\$ 1,000	
LEVEE REPAIR & MAINT	10-431-64	\$ -	\$ -	\$ -	\$ -		\$ -	
TREE PROGRAM	10-431-65	\$ -	\$ 2,778	\$ 3,000	\$ -		\$ 3,000	
PEST/WEED CONTROL - PW	10-431-66	\$ 568	\$ 468	\$ 1,600	\$ 1,390		\$ 1,500	
COPIER EXPENSE	10-431-68	\$ 5	\$ 326	\$ 78	\$ 297		\$ 400	
IT SUPPORT	10-431-70	\$ -	\$ -	\$ 2,500	\$ -		\$ 2,500	
COMPUTER SOFTWARE	10-431-71	\$ 180	\$ 936	\$ 424	\$ 139		\$ 500	
EQUIPMENT- CAPITAL OUTLAY	10-431-74	\$ 5,558	\$ 15	\$ 2,250	\$ -		\$ 2,250	
RESERVE CAPITAL OUTLAY	10-431-75	\$ -	\$ 7,395	\$ -	\$ -		\$ -	
PW VEHICLES SINKING FUND	10-431-76	\$ -	\$ -	\$ 15,000	\$ -		\$ 100,000	
PW HEAVY EQUIP SINKING FUND	10-431-77	\$ -	\$ -	\$ 10,000	\$ -		\$ 10,000	
ENGINEERING	10-431-95	\$ -	\$ -	\$ -	\$ -		\$ -	
CAPITAL OUTLAY - PEST CONTROL	10-431-96	\$ -	\$ -	\$ -	\$ -		\$ -	
OTHER MISCELLANEOUS - PW	10-431-99	\$ 8,205	\$ 2,539	\$ -	\$ 127		\$ 1,000	
TOTAL PUBLIC WORKS & STREETS DEPT		\$ 134,850	\$ 145,734	\$ 165,787	\$ 96,294	\$ -	\$ 235,150	41.84%
STORMWATER								
STORMWATER ENGINEERING/Design	10-432-59	\$ 23,215	\$ 11,391	\$ 6,000	\$ 250		\$ 6,000	
Stormwater Construction	10-432-60	\$ 30,188	\$ 3,291	\$ 5,000	\$ 186		\$ 5,000	
RETENTION/DETENTION POND MAIN	10-432-61	\$ -	\$ 320	\$ 750	\$ 388		\$ 750	
CULVERT/DITCH MAINT	10-432-62	\$ 183	\$ 20,401	\$ 7,000	\$ 363		\$ 6,000	
3rd AVE STORM LIFT STATION	10-432-63	\$ -	\$ -	\$ 500	\$ -		\$ 500	
STREET SWEEPING	10-432-64	\$ -	\$ -	\$ 1,200	\$ -		\$ 1,200	
LEVEE REPAIR & MAINT	10-432-65	\$ 389	\$ 2,222	\$ 5,000	\$ 2,754		\$ 5,000	
TOTAL STORMWATER		\$ 53,975	\$ 37,625	\$ 25,450	\$ 3,941	\$ -	\$ 24,450	0
PARK & RECREATION								
CONTRACT LABOR	10-451-10	\$ 480	\$ -	\$ -	\$ -			
SALARIES - P&R DIRECTOR (SEAS)	10-451-11	\$ 8,063	\$ 30,675	\$ 19,476	\$ 40,716		\$ 26,060	
SALARIES - SUMMER HELP (SEAS)	10-451-12	\$ 1,970	\$ 80	\$ 24,960	\$ 417		\$ 25,700	
SALARIES-PW FULL-TIME	10-451-16	\$ 1,231	\$ 462	\$ 32,864	\$ -		\$ 33,849	
EMPLOYEE BENEFITS	10-451-20	\$ 239	\$ 950	\$ 7,928	\$ 3,484		\$ 7,000	
FICA P&R	10-451-22	\$ 862	\$ 2,382	\$ 5,913	\$ 9,357		\$ 6,000	
RENTS	10-451-23	\$ 28	\$ 119	\$ 100	\$ 429		\$ 500	
UNEMPLOYMENT INSURANCE	10-451-25	\$ 22	\$ 45	\$ 232	\$ 82		\$ 200	
WORKERS' COMPENSATION	10-451-26	\$ 1,550	\$ 972	\$ 1,500	\$ -		\$ 1,500	
SPECIAL EVENTS - P&R	10-451-30	\$ 56	\$ -	\$ 1,000	\$ 8		\$ 1,000	
CELL PHONE	10-451-38	\$ 687	\$ 457	\$ 400	\$ 342		\$ 400	
TELEPHONE & INTERNET	10-451-39	\$ 1,000	\$ 315	\$ 300	\$ 252		\$ 300	
TRAINING	10-451-40	\$ 11	\$ 16	\$ 1,000	\$ -		\$ 1,000	
UTILITIES - ELECTRIC	10-451-41	\$ 8,774	\$ 8,985	\$ 12,000	\$ 4,632		\$ 12,000	
PARK BUILDING MAINTENANCE	10-451-42	\$ 11,686	\$ 9,350	\$ 15,000	\$ 6,687		\$ 12,000	
PARK REPAIR AND MAINTENANCE	10-451-43	\$ 16,341	\$ 20,015	\$ 20,000	\$ 39,665		\$ 20,000	
CAPITAL OUTLAY - PARKS	10-451-44	\$ 18,694	\$ -	\$ -	\$ -		\$ -	
Parks Pavilion Expense	10-451-45	\$ -	\$ -	\$ -	\$ -		\$ -	
Teets Park Pavilion Dep Refun	10-451-46	\$ -	\$ -	\$ -	\$ -		\$ -	
TRASH	10-451-48	\$ 168	\$ 910	\$ 600	\$ 1,474		\$ 1,000	
INSURANCE - P&R	10-451-52	\$ -	\$ 30	\$ -	\$ 156		\$ -	
NEWSLETTERS/POSTCARDS/POSTA	10-451-55	\$ 1,252	\$ 550	\$ 1,200	\$ 470		\$ 1,200	
BACKGROUND CHECKS	10-451-60	\$ 217	\$ 648	\$ 800	\$ 537		\$ 600	
OPERATING SUPPLIES - P&R	10-451-61	\$ 3,860	\$ 1,358	\$ 1,200	\$ 1,102		\$ 1,200	
PARKS & RECREATION PROGRAMS	10-451-62	\$ 1,180	\$ 2,343	\$ 2,000	\$ 1,275		\$ 1,800	
IT SUPPORT	10-451-70	\$ -	\$ -	\$ 100	\$ 20		\$ 1,000	
COMPUTER SOFTWARE	10-451-71	\$ 1,936	\$ 2,544	\$ 1,500	\$ 2,275		\$ 1,000	
ADULT ACTIVITIES	10-451-81	\$ 2,005	\$ -	\$ -	\$ 600		\$ 600	
YOUTH ACTIVITIES	10-451-82	\$ -	\$ -	\$ -	\$ -		\$ -	
SOFTBALL	10-451-83	\$ 156	\$ -	\$ 2,750	\$ 274		\$ 1,000	

Town of Wiggins, Colorado
2025 Budget

General Fund Detail

		Actual	Actual	Budget	September	Estimated	Proposed	Notes
		<u>2022</u>	<u>2023</u>	<u>2024</u>	YTD Actual	Actual	<u>2025</u>	
					<u>2024</u>	<u>2024</u>		
BASEBALL	10-451-84	\$ 7,863	\$ 6,310	\$ 8,000	\$ 5,661		\$ 7,000	
BASKETBALL	10-451-85	\$ -	\$ 125	\$ -	\$ -		\$ 1,000	
VOLLEYBALL	10-451-86	\$ 497	\$ 240	\$ 1,000	\$ -		\$ 500	
SOCCER	10-451-87	\$ 4,778	\$ 2,357	\$ 1,800	\$ 2,004		\$ 2,000	
SUMMER ACTIVITY	10-451-88	\$ 1,972	\$ -	\$ 2,000	\$ 99		\$ 1,000	
MISC ACTIVITY	10-451-89	\$ -	\$ -	\$ -	\$ -		\$ -	
UNIFORMS & EQUIPMENT P&R	10-451-90	\$ -	\$ 139	\$ 150	\$ -		\$ 100	
MISC FEES	10-451-91	\$ 542	\$ 236	\$ 300	\$ 219		\$ 300	
PARK CONCESSION EXPENSE	10-451-92	\$ 241	\$ -	\$ 5,000	\$ -		\$ 2,500	
MEMBERSHIP/PUBLICATIONS	10-451-93	\$ -	\$ -	\$ 200	\$ -		\$ 100	
TRANSFER TO 1% SALES TAX FUND	10-451-98	\$ -	\$ -	\$ 55,000	\$ -		\$ -	
TOTAL PARK & RECREATION		\$ 98,362	\$ 92,610	\$ 226,273	\$ 122,236	\$ -	\$ 171,409	0.06%
Total Expenditures		\$ 1,178,702	\$ 1,411,157	\$ 1,778,458	\$ 1,080,954	\$ -	\$ 1,739,401	
Ending Fund Balance		\$ 1,630,060	\$ 1,832,483	\$ 1,480,653	\$ 2,194,675	\$ 3,465,247	\$ 3,284,696	

**Town of Wiggins, Colorado
2025 Budget**

Conservation Trust Fund

		Actual <u>2022</u>	Actual <u>2023</u>	Budget <u>2024</u>	September YTD Actual <u>2024</u>	Estimated Actual <u>2024</u>	Proposed <u>2025</u>	<u>Notes</u>
<u>Beginning Fund Balance</u>		\$ 24,873	\$ 39,734	\$ 56,468	\$ 56,468	\$ 56,468	\$ 57,528	
<u>Revenues</u>								
CT - ST PROCEEDS (LOTTERY)	50-33501	\$ 18,443	\$ 22,090	\$ 20,000	\$ 14,180	\$ 19,000	\$ 17,100	
GOCO GRANT	50-34430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
INTEREST EARNED	50-36100	\$ 19	\$ 49	\$ 30	\$ 43	\$ 60	\$ 54	
<u>Total Revenues</u>		\$ 18,461	\$ 22,139	\$ 20,030	\$ 14,223	\$ 19,060	\$ 17,154	
<u>Expenditures-Administration</u>								
CAPITAL OUTLAY--K PARK ELEC	50-430-15	\$ 3,600	\$ 5,405	\$ -	\$ -	\$ -	\$ -	
TOWN PARKS IMPROVEMENTS	50-430-16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CAPITAL OUTLAY -BLEACHER SHADE	50-430-17	\$ -	\$ -	\$ 12,000	\$ 16,553	\$ 18,000	\$ -	
CAPITAL OUTLAY-SPRY PAD	50-430-18	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	
CAPTAL OUTLAY-K PARK PG SOD	50-430-19	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	
<u>Total Administration</u>		\$ 3,600	\$ 5,405	\$ 67,000	\$ 16,553	\$ 18,000	\$ -	
<u>Expenditures-Park Operations</u>								
CAPITAL OUTLAY--K PARK ELEC	50-452-43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOWN PARKS IMPROVEMENTS	50-452-60	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	
CAPITAL OUTLAY -BLEACHER SHADE	50-452-73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>Total Park Operations</u>		\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	
<u>Expenditures-Capital Outlay</u>								
CAPITAL OUTLAY	50-499-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to General Fund	50-499-10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>Total Capital Outlay</u>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>Total Expenditures</u>		\$ 3,600	\$ 5,405	\$ 69,500	\$ 16,553	\$ 18,000	\$ -	
<u>Ending Fund Balance</u>		\$ 39,734	\$ 56,468	\$ 9,498	\$ 54,138	\$ 57,528	\$ 74,682	

**Town of Wiggins, Colorado
2025 Budget**

Sales Tax Capital Improvement Fund

		Actual <u>2022</u>	Actual <u>2023</u>	Budget <u>2024</u>	September YTD Actual <u>2024</u>	Estimated Actual <u>2024</u>	Proposed <u>2025</u>	<u>Notes</u>
<u>Beginning Fund Balance</u>		\$ 620,845	\$ 897,307	\$ 5,194	\$ 5,194	\$ 5,194	\$ 269,463	
<u>Revenues</u>								
1% TOWN SALES TAX	40-31300	\$ 294,632	\$ 290,455	\$ 310,000	\$ 196,285	\$ 260,000	\$ 273,000	
INTEREST EARNED	40-36100	\$ 17	\$ 79	\$ 50	\$ 62	\$ 75	\$ 68	
MISCELLANEOUS INCOME - ST	40-39000	\$ -	\$ -	\$ -	\$ 4,194	\$ 4,194	\$ -	
TRANSFER FROM GENERAL FUND	40-39112	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ -	
<u>Total Revenues</u>		\$ 294,650	\$ 290,534	\$ 365,050	\$ 200,542	\$ 264,269	\$ 273,068	
<u>Expenditures-Capital Projects</u>								
CIP - SEWER REPLACE BNSF	40-430-00	\$ 1,810	\$ -	\$ -	\$ -			
CIP-NORTH STORM DETENTION	40-430-05	\$ 1,250	\$ -	\$ 75,000	\$ -		\$ 75,000	
CIP-MAIN STREET C&G 3RD TO 5TH	40-430-10	\$ 3,778	\$ 800,703	\$ -	\$ 19,420		\$ -	
CIP--K PARK ELEC	40-430-15	\$ 10,800	\$ -	\$ -	\$ -		\$ -	
CIP-TOWN HALL DIGITAL SIGN	40-430-16	\$ -	\$ 33,942	\$ 2,500	\$ -		\$ 2,500	
CIP-TH/PW EXT IMP	40-430-17	\$ -	\$ 8,042	\$ -	\$ -		\$ -	
CIP-NON POT WATER MAIN	40-430-18	\$ -	\$ -	\$ 160,000	\$ 21,150		\$ 160,000	
CIP-CR P CROSSING SIGNAL	40-430-19	\$ -	\$ 14,505	\$ -	\$ -		\$ -	
CAPITAL OUTLAY--WATER	40-430-20	\$ -	\$ -	\$ -	\$ -		\$ -	
CIP-PARK PAVILION BLDG	40-430-21	\$ -	\$ -	\$ 125,000	\$ 184,586		\$ -	
CIP-ENTRY SIGN IMPROVEMENTS	40-430-22	\$ -	\$ -	\$ 10,000	\$ -		\$ 10,000	
CAPITAL PROJECTS--SEWER	40-430-30	\$ 550	\$ -	\$ -	\$ -		\$ -	
ROAD CONSTRUCTION	40-430-43	\$ -	\$ -	\$ -	\$ -		\$ -	
REPAIRS and MAINTENANCE	40-430-52	\$ -	\$ -	\$ -	\$ -		\$ -	
INSURANCE	40-430-75	\$ -	\$ -	\$ -	\$ -		\$ -	
CAPITAL OUTLAY	40-430-85	\$ -	\$ -	\$ -	\$ -		\$ -	
CAPITAL OUTLAY	40-430-95	\$ -	\$ -	\$ -	\$ -		\$ -	
LEASE PAYMENT	40-430-96	\$ -	\$ -	\$ -	\$ -		\$ -	
<u>Total Capital Projects</u>		\$ 18,188	\$ 857,192	\$ 372,500	\$ 225,156	\$ -	\$ 247,500	-33.56%
<u>Transfers</u>								
TRANSFER TO OTHER FUNDS	40-499-00	\$ -	\$ 325,456	\$ -	\$ -			
<u>Total Expenditures</u>		\$ 18,188	\$ 1,182,648	\$ 372,500	\$ 225,156	\$ -	\$ 247,500	
<u>Ending Fund Balance</u>		\$ 897,307	\$ 5,194	\$ (2,256)	\$ (19,420)	\$ 269,463	\$ 295,030	

Town of Wiggins, Colorado
2025 Budget

Sales Tax Capital Improvement Fund

		Actual <u>2022</u>	Actual <u>2023</u>	Budget <u>2024</u>	September YTD Actual <u>2024</u>	Estimated Actual <u>2024</u>	Proposed <u>2025</u>	Notes
<u>Beginning Fund Balance</u>		\$ -	\$ -	\$ 72,241	\$ 72,241	\$ 72,241	\$ 365,241	
<u>Revenues</u>								
1% TOWN SALES TAX (2022)	45-31300	\$ -	\$ 290,455	\$ 310,000	\$ 196,285	\$ 260,000	\$ 273,000	
DONATIONS	45-33510	\$ -	\$ 4,195	\$ -	\$ 33,000	\$ 33,000		
INTEREST EARNED	45-36100	\$ -	\$ -	\$ 5	\$ -			
TRANSFER FROM 1% CIP SALES TAX	45-39111	\$ -	\$ -	\$ 304,995	\$ -	\$ -	\$ -	
<u>Total Revenues</u>		\$ -	\$ 294,650	\$ 615,000	\$ 229,285	\$ 293,000	\$ 273,000	
<u>Expenditures-Capital Projects</u>								
CIP-MAIN STREET C&G 3RD TO 5TH	45-430-10	\$ -	\$ 88,007	\$ 10,000	\$ -		\$ 10,000	
CIP-CHAPMAN 3RD TO 4TH	45-430-11	\$ -	\$ -	\$ 300,000	\$ -		\$ 300,000	
CIP-3RD AVE CHAPMAN TO MAIN ST	45-430-12	\$ -	\$ -	\$ 250,000	\$ -		\$ 250,000	
CIP Engineering Services	45-430-59	\$ -	\$ 6,980	\$ 15,000	\$ -		\$ 15,000	
REPAIRS & MAINTENANCE-STREETS	45-431-22	\$ -	\$ 119,397	\$ 50,000	\$ 8,784		\$ 50,000	
Snow Removal	45-431-24	\$ -	\$ 8,025	\$ 15,000	\$ -		\$ 15,000	
<u>Total Expenditures</u>		\$ -	\$ 222,409	\$ 640,000	\$ 8,784	\$ -	\$ 640,000	0
<u>Ending Fund Balance</u>		\$ -	\$ 72,241	\$ 47,241	\$ 292,742	\$ 365,241	\$ (1,759)	

**Town of Wiggins, Colorado
2025 Budget**

Water Activity Enterprise Fund

		Actual	Actual	Budget	September	Estimated	Proposed	Notes
		2022	2023	2024	YTD Actual 2024	Actual 2024	2025	
Beginning Funds Available		\$ 2,938,308	\$ 3,859,469	\$ 4,175,224	\$ 4,175,224	\$ 4,175,224	\$ 5,344,309	
Revenue								
WATER SALES	20-34000	\$ 929,529	\$ 957,437	\$ 1,019,736	\$ 811,898	\$ 1,022,398	\$ 1,073,518	
CUSTOMER DEPOSITS	20-34001	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	
BULK WATER SALES	20-34002	\$ 5,508	\$ 178	\$ 200	\$ -	\$ -	\$ -	
TAP FEES & ACQUISITION FEES	20-34440	\$ 553,000	\$ 43,278	\$ -	\$ 55,000	\$ 55,000	\$ 55,000	
WATER DEVELOPMENT FEES	20-34441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
WATER METER SALES	20-34442	\$ 834	\$ 1,471	\$ 1,500	\$ 915	\$ 915	\$ 1,000	
MISCELLANEOUS WATER INCOME	20-34450	\$ 25,230	\$ 18,705	\$ 15,000	\$ 32,536	\$ 35,000	\$ 10,000	
Other Miscellaneous Income	20-34451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
WATER DEVELOPMENT CONTRIBUTION	20-36000	\$ 704	\$ 375	\$ -	\$ (525)	\$ -	\$ -	
RENTAL INCOME	20-36001	\$ -	\$ 3,343	\$ 30,000	\$ 40,371	\$ 41,871	\$ 42,000	
SALE OF ASSETS	20-36002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Wiggins North Land Rent	20-36005	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	
Glassey Revenue	20-36012	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	
INTEREST EARNED	20-36100	\$ 537	\$ 1,366	\$ -	\$ 1,181	\$ 1,400	\$ 1,288	
Total Revenue		\$ 1,515,341	\$ 1,026,153	\$ 1,066,936	\$ 953,876	\$ 1,169,085	\$ 1,195,306	
Expenditures--Professional Services								
FINANCIAL AUDIT	20-410-13	\$ 5,000	\$ 5,467	\$ 5,500	\$ -	\$ -	\$ 5,500	
TREASURER'S FEES	20-410-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LEGAL SERVICE	20-410-30	\$ 2,437	\$ 2,809	\$ 5,000	\$ 1,664	\$ -	\$ 5,000	
WATER RIGHTS EXPENSES (LEGAL)	20-410-31	\$ 86,773	\$ 116,309	\$ 80,000	\$ 17,351	\$ -	\$ 80,000	
PROFESSIONAL SERVICES WATER	20-410-32	\$ 144,696	\$ 131,800	\$ 90,000	\$ 54,009	\$ -	\$ 100,000	
POSTAGE	20-410-33	\$ 1,052	\$ 1,271	\$ 1,200	\$ 856	\$ -	\$ 1,200	
WATER DEPOSIT REFUND	20-410-34	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	
PROFESSIONAL SERVICES ACCT	20-410-38	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000	
TRAVEL, MEETINGS & TRAINING	20-410-40	\$ 348	\$ 54	\$ 4,000	\$ -	\$ -	\$ 4,000	
POSTAGE MACHINE LEASE	20-410-44	\$ -	\$ 159	\$ 105	\$ 86	\$ -	\$ 100	
DESIGN/SYSTEM ENGINEERING	20-410-59	\$ 80,212	\$ 96,494	\$ 50,000	\$ 8,886	\$ -	\$ 60,000	
COPIER EXPENSE	20-410-68	\$ -	\$ 163	\$ -	\$ 149	\$ -	\$ 150	
Total Professional Services		\$ 320,517	\$ 354,527	\$ 246,805	\$ 83,001	\$ -	\$ 266,950	8.16%
Expenditures--Water Administration								
SALARY-TOWN CLERK	20-411-11	\$ 407	\$ 10,761	\$ -	\$ 23,575	\$ -	\$ -	
EMPLOYEE SALARY-ADMINISTRATIO	20-411-12	\$ -	\$ -	\$ 62,715	\$ -	\$ -	\$ 72,986	
SALARY-PART TIME CLERK	20-411-13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
ADMINISTRATION DEPT EMPLOYEES	20-411-15	\$ 70,042	\$ 51,965	\$ -	\$ 23,616	\$ -	\$ -	
EMPLOYEE BENEFITS	20-411-20	\$ 10,968	\$ 5,469	\$ 10,405	\$ 3,172	\$ -	\$ 9,000	
Compensated Absence Expense	20-411-21	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	
FICA & MEDICARE	20-411-22	\$ 5,320	\$ 3,888	\$ 4,798	\$ 13,541	\$ -	\$ 3,500	
457 RETIREMENT	20-411-23	\$ 3,040	\$ 2,682	\$ 2,706	\$ 1,918	\$ -	\$ 2,500	
UNEMPLOYMENT INSURANCE	20-411-25	\$ 39	\$ 58	\$ 188	\$ 39	\$ -	\$ 200	
WORKERS' COMPENSATION	20-411-26	\$ (1,759)	\$ 142	\$ 175	\$ -	\$ -	\$ 175	
LIFE INSURANCE	20-411-29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CAPITAL LEASE	20-411-61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
UTILITY BILLING SOFTWARE EXP	20-411-72	\$ 2,172	\$ 860	\$ 2,920	\$ -	\$ -	\$ 2,000	
Total Water Administration		\$ 90,230	\$ 75,824	\$ 84,907	\$ 65,861	\$ -	\$ 91,361	8.64%
Expenditures--Public Works Administration								
SALARY-PW MAINTENANCE	20-430-11	\$ 15,811	\$ 26,877	\$ 44,720	\$ 37,984	\$ -	\$ 48,420	
SALARY-PW MAINTENANCE	20-430-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
SALARY-PW MAINTENANCE	20-430-13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
SALARY-PW MAINTENANCE	20-430-14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EMPL SALARY-PW P/T SEASONAL	20-430-15	\$ -	\$ -	\$ 7,332	\$ -	\$ -	\$ 7,332	
EMPLOYEE BENEFITS	20-430-20	\$ 2,646	\$ 6,826	\$ 7,432	\$ 5,002	\$ -	\$ 7,992	

**Town of Wiggins, Colorado
2025 Budget**

Water Activity Enterprise Fund

		Actual	Actual	Budget	September	Estimated	Proposed	Notes
		2022	2023	2024	YTD Actual	Actual	2025	
					2024	2024		
FICA & MEDICARE	20-430-22	\$ 1,048	\$ 1,858	\$ 3,982	\$ 7,597		\$ 4,000	
457 RETIREMENT	20-430-23	\$ 474	\$ 806	\$ 1,342	\$ 1,093		\$ 1,500	
UNEMPLOYMENT INSURANCE	20-430-25	\$ 12	\$ 23	\$ 34	\$ 30		\$ 100	
WORKERS' COMPENSATION	20-430-26	\$ 710	\$ 415	\$ 800	\$ -		\$ 200	
LIFE INSURANCE	20-430-29	\$ -	\$ -	\$ -	\$ -		\$ -	
Total Public Works Administration		\$ 20,702	\$ 36,805	\$ 65,642	\$ 51,706	\$ -	\$ 69,544	5.94%
<u>Expenditures--Supplies</u>								
REPAIRS-EQUIPMENT & VEHICLES	20-431-20	\$ 8	\$ -	\$ -	\$ -		\$ -	
EQUIPMENT REPAIRS AND MAINT	20-431-22	\$ 2,753	\$ 64	\$ 5,000	\$ -		\$ 4,500	
DEPRECIATION	20-431-50	\$ -	\$ -	\$ -	\$ -		\$ -	
FUEL	20-431-62	\$ 365	\$ 5,598	\$ 2,000	\$ 391		\$ 2,000	
EQUIPMENT R&M	20-431-74	\$ -	\$ -	\$ -	\$ -		\$ -	
VEHICLE REPAIR	20-431-75	\$ -	\$ 355	\$ 1,500	\$ 46		\$ 1,500	
Total Supplies		\$ 3,127	\$ 6,018	\$ 8,500	\$ 437	\$ -	\$ 8,000	-5.88%
<u>Expenditures--Water Operations</u>								
LINE MAINTENANCE	20-432-00	\$ -	\$ 745	\$ 50,000	\$ 2,114		\$ 50,000	
UTILITY LOCATE EXPENSE	20-432-05	\$ 267	\$ 484	\$ 400	\$ 36		\$ 400	
CAPITAL LEASE	20-432-10	\$ -	\$ -	\$ -	\$ -		\$ -	
CONTRACT OPERATOR	20-432-30	\$ 3,520	\$ 3,808	\$ 6,000	\$ 4,865		\$ 6,000	
COPIER LEASE	20-432-35	\$ 725	\$ 137	\$ 600	\$ 190		\$ 600	
ANALYTICAL/SAMPLING EXPENSE	20-432-37	\$ 15,256	\$ 16,011	\$ 13,500	\$ 6,874		\$ 13,500	
GIS	20-432-39	\$ 1,125	\$ 1,183	\$ 1,125	\$ -		\$ -	
TELEPHONE & INTERNET	20-432-40	\$ 1,857	\$ 1,788	\$ 2,000	\$ 2,325		\$ 2,500	
UTILITIES-ELECTRIC	20-432-41	\$ 65,222	\$ 66,286	\$ 80,000	\$ 44,419		\$ 70,000	
UTILITIES-GAS	20-432-45	\$ 2,877	\$ 2,503	\$ 2,500	\$ 883		\$ 2,000	
CELL PHONE	20-432-46	\$ -	\$ -	\$ 764	\$ -		\$ 764	
TRASH	20-432-48	\$ -	\$ 114	\$ 100	\$ 475		\$ 100	
UTILITIES-PROPANE	20-432-49	\$ 6,067	\$ 2,292	\$ 7,000	\$ 532		\$ 6,000	
PERMIT FEES	20-432-50	\$ 1,220	\$ -	\$ 1,500	\$ 1,000		\$ 1,500	
INSURANCE AND BONDS	20-432-52	\$ 9,084	\$ 6,512	\$ 8,000	\$ 8,993		\$ 8,000	
BOOSTER STATION MAINTENANCE	20-432-53	\$ 1,561	\$ 2,519	\$ 5,000	\$ 37		\$ 4,000	
WATER MAIN INSTALLATION EXP	20-432-54	\$ 1,263	\$ 1,890	\$ 2,500	\$ 328		\$ 2,000	
METER INSTALL EXPENSE	20-432-55	\$ 27,237	\$ 30,496	\$ 7,800	\$ 3,464		\$ 7,000	
MAINTENANCE (PLANT) RO	20-432-56	\$ 31,984	\$ 9,721	\$ 80,000	\$ 117,586		\$ 80,000	
TREATMENT/OPERATING SUPPLIES	20-432-57	\$ 6,162	\$ 9,063	\$ 8,000	\$ 15,416		\$ 1,000	
WATER WELL MAINTENANCE	20-432-59	\$ 4,482	\$ 2,052	\$ 6,000	\$ 4,210		\$ 6,000	
OFFICE SUPPLIES	20-432-61	\$ 407	\$ 276	\$ 1,500	\$ 201		\$ 500	
COPIER EXPENSE	20-432-68	\$ 842	\$ -	\$ 800	\$ -		\$ 500	
IT SUPPORT	20-432-70	\$ -	\$ 3,474	\$ 500	\$ 3,608		\$ 3,000	
CAPITAL OUTLAY	20-432-73	\$ -	\$ -	\$ -	\$ 400,000		\$ -	
SYSTEM REPAIR & MAINTENANCE	20-432-75	\$ 1,302	\$ 2,650	\$ 2,000	\$ 1,032		\$ 2,000	
NSF CHECKS	20-432-80	\$ -	\$ -	\$ -	\$ -		\$ -	
Water Assessment Fees	20-432-84	\$ -	\$ -	\$ -	\$ -		\$ -	
WATER LEASES	20-432-85	\$ 44,475	\$ 79,243	\$ 80,000	\$ 82,347		\$ 80,000	
DEPRECIATION	20-432-86	\$ 154,705	\$ 153,212	\$ 154,705	\$ -		\$ -	
EQUIPMENT	20-432-87	\$ -	\$ -	\$ 15,000	\$ -		\$ 15,000	
CAPITAL IMPROVEMENT PROJECT	20-432-90	\$ -	\$ -	\$ -	\$ -		\$ -	
RO Sinking Fund	20-432-91	\$ -	\$ -	\$ 5,000	\$ -		\$ 5,000	
OTHER MISCELLANEOUS EXPENSE	20-432-99	\$ (449)	\$ 208	\$ 1,000	\$ 303		\$ 1,000	
Total Water Operations		\$ 381,191	\$ 396,667	\$ 543,294	\$ 701,237	\$ -	\$ 368,364	-32.20%
<u>Expenditures--Debt Service</u>								
LOAN PMT-CWCB	20-471-09	\$ -	\$ -	\$ 45,000	\$ -		\$ 400,000	
DEBT PYMT DIV LOCAL AFFAIRS	20-471-10	\$ -	\$ -	\$ -	\$ -		\$ -	

Town of Wiggins, Colorado
2025 Budget

Water Activity Enterprise Fund

		Actual	Actual	Budget	September	Estimated	Proposed	Notes
		<u>2022</u>	<u>2023</u>	<u>2024</u>	YTD Actual <u>2024</u>	Actual <u>2024</u>	<u>2025</u>	
LOAN PAYMENT-USDA	20-471-11	\$ 147,072	\$ 147,072	\$ 147,072	\$ 83,759		\$ 147,072	
LEASE/PURCHASE PMT-KAMMERER	20-471-12	\$ 42,125	\$ 42,125	\$ 42,125	\$ 35,104		\$ 42,125	
BOTW SINKING FUND PAYMENT	20-471-13	\$ -	\$ -	\$ 130,000	\$ 45,693		\$ 130,000	
BOTW INTEREST PAYMENT	20-471-14	\$ 84,466	\$ 132,836	\$ 95,000	\$ 132,195		\$ 132,195	
LOAN PYMT HIGH PLAINS BANK	20-471-15	\$ -	\$ -	\$ -	\$ -		\$ -	
TRANSFER TO CAPITAL ACCT-LINES	20-471-16	\$ -	\$ -	\$ -	\$ -		\$ -	
COPIER LEASE--INTEREST	20-471-17	\$ -	\$ -	\$ -	\$ -		\$ -	
OTHER INTEREST EXPENSE	20-471-18	\$ -	\$ 15,560	\$ -	\$ -		\$ -	
LOAN ISSUANCE COSTS	20-471-50	\$ -	\$ 18,277	\$ -	\$ -		\$ -	
<u>Total Debt Service</u>		\$ 273,663	\$ 355,871	\$ 459,197	\$ 296,752	\$ -	\$ 851,392	85.40%
<u>Total Expenditures</u>		\$ 1,089,428	\$ 1,225,712	\$ 1,408,345	\$ 1,198,994	\$ -	\$ 1,655,611	
<u>Ending Funds Available</u>		\$ 3,859,469	\$ 4,175,224	\$ 4,536,158	\$ 4,749,347	\$ 5,344,309	\$ 5,421,272	
		\$ 3,624,111	\$ 3,600,573					

**Town of Wiggins, Colorado
2025 Budget**

Sewer Activity Enterprise Fund

		Actual 2022	Actual 2023	Budget 2024	September YTD Actual 2024	Estimated Actual 2024	Proposed 2025	Notes
Beginning Funds Available		\$ 1,522,733	\$ 1,977,808	\$ 2,934,884	\$ 2,934,884	\$ 2,934,884	\$ 3,415,596	
Revenue								
SEWER SALES	30-34000	\$ 330,156	\$ 437,171	\$ 458,348	\$ 345,913	\$ 459,913	\$ 482,908	
CUSTOMER DEPOSITS	30-34001	\$ -	\$ -	\$ 150	\$ -	\$ -	\$ -	
TAP FEES	30-34440	\$ 252,000	\$ 8,000	\$ -	\$ 18,000	\$ 18,000	\$ 8,000	
MISCELLANEOUS SEWER INCOME	30-34450	\$ 449	\$ -	\$ -	\$ (400)	\$ -	\$ -	
CONTRIBUTIONS FROM OTHERS	30-36000	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	
INTEREST EARNED	30-36100	\$ 123	\$ 209	\$ 100	\$ 283	\$ 300	\$ 400	
TRANSFER FROM OTHER FUNDS	30-39100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TRANSFER FROM SALES TAX FUND	30-39110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TRANSFER FROM STCI FUND	30-39140	\$ -	\$ 325,456	\$ -	\$ -	\$ -	\$ -	
DOLA GRANT	30-33420	\$ -	\$ 147,250	\$ -	\$ -	\$ -	\$ -	
Federal Grant--ARPA	30-33425	\$ -	\$ 156,803	\$ -	\$ -	\$ -	\$ -	
Total Revenue		\$ 582,728	\$ 1,074,888	\$ 458,598	\$ 366,296	\$ 480,713	\$ 491,308	
Expenditures--Professional Services								
FINANCIAL AUDIT	30-410-13	\$ 5,000	\$ 5,467	\$ 5,500	\$ -	\$ -	\$ 5,500	
LEGAL SERVICE	30-410-30	\$ 1,581	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000	
PROFESSIONAL SERVICES	30-410-32	\$ 18,285	\$ 23,968	\$ 10,000	\$ 18,484	\$ -	\$ 15,000	
POSTAGE	30-410-33	\$ 717	\$ 1,271	\$ 1,000	\$ 856	\$ -	\$ 1,000	
SEWER DEPOSIT REFUND	30-410-34	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 500	
COPIER LEASE	30-410-35	\$ 725	\$ 137	\$ 125	\$ 190	\$ -	\$ 125	
TRAINING	30-410-40	\$ 310	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000	
POSTAGE MACHINE LEASE	30-410-44	\$ -	\$ 159	\$ 105	\$ 86	\$ -	\$ 105	
POSTAGE MACHINE LEASE	30-410-55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
OFFICE SUPPLIES	30-410-67	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ 100	
COPIER EXPENSE	30-410-68	\$ 3	\$ 163	\$ 200	\$ 149	\$ -	\$ 200	
Total Professional Services		\$ 26,621	\$ 31,164	\$ 21,530	\$ 19,764	\$ -	\$ 26,530	23.22%
Expenditures--Sewer Administration								
SALARY-TOWN CLERK	30-411-11	\$ 407	\$ 8,621	\$ -	\$ 22,215	\$ -	\$ -	
SALARY-ADMINISTRATOR	30-411-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
SALARY-PART TIME OFFICE	30-411-13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EMPLOYEE SALARIES-ADMIN	30-411-14	\$ -	\$ -	\$ 54,931	\$ -	\$ -	\$ 59,874	
ADMINISTRATION DEPT EMPLOYEES	30-411-15	\$ 70,042	\$ 51,965	\$ -	\$ 23,616	\$ -	\$ -	
EMPLOYEE BENEFITS	30-411-20	\$ 10,968	\$ 5,418	\$ 10,405	\$ 3,171	\$ -	\$ 6,000	
Compensated Absence Expense	30-411-21	\$ 941	\$ 453	\$ 950	\$ -	\$ -	\$ 950	
FICA & MEDICARE	30-411-22	\$ 5,320	\$ 3,735	\$ 4,202	\$ 13,039	\$ -	\$ 4,202	
457 RETIREMENT	30-411-23	\$ 3,040	\$ 2,638	\$ 1,722	\$ 1,877	\$ -	\$ 2,000	
UNEMPLOYMENT INSURANCE	30-411-25	\$ 38	\$ 55	\$ 165	\$ 36	\$ -	\$ 165	
WORKERS' COMPENSATION	30-411-26	\$ (1,196)	\$ -	\$ 200	\$ -	\$ -	\$ 200	
LIFE INSURANCE	30-411-29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CAPITAL LEASE	30-411-61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IT SUPPORT	30-411-70	\$ -	\$ 974	\$ 250	\$ 3,608	\$ -	\$ 2,000	
UTILITY SOFTWARE EXPENSE	30-411-72	\$ -	\$ 649	\$ 2,920	\$ -	\$ -	\$ 1,000	
Total Sewer Administration		\$ 89,561	\$ 74,507	\$ 75,745	\$ 67,563	\$ -	\$ 76,391	0.85%
Expenditures--Public Works Administration								
SALARY-PW MAINTENANCE	30-430-11	\$ 13,350	\$ 22,638	\$ -	\$ 35,954	\$ -	\$ -	
SALARY-PW MAINTENANCE	30-430-12	\$ 3,872	\$ 923	\$ 44,720	\$ -	\$ -	\$ 48,720	
EMPL SALARY-PW P/T SEASONAL	30-430-13	\$ -	\$ -	\$ 7,332	\$ -	\$ -	\$ 7,332	
SALARY-PW MAINTENANCE	30-430-14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EMPLOYEE BENEFITS	30-430-20	\$ 2,646	\$ 6,128	\$ 7,432	\$ 4,602	\$ -	\$ 6,432	
FICA & MEDICARE	30-430-22	\$ 1,156	\$ 1,633	\$ 3,982	\$ 6,852	\$ -	\$ 3,982	
457 RETIREMENT	30-430-23	\$ 474	\$ 707	\$ 1,342	\$ 1,032	\$ -	\$ 1,342	

**Town of Wiggins, Colorado
2025 Budget**

Sewer Activity Enterprise Fund

		Actual 2022	Actual 2023	Budget 2024	September YTD Actual 2024	Estimated Actual 2024	Proposed 2025	Notes
UNEMPLOYMENT	30-430-25	\$ 14	\$ 23	\$ 34	\$ 29		\$ 34	
WORKERS' COMPENSATION	30-430-26	\$ 438	\$ 557	\$ 800	\$ -		\$ 800	
LIFE INSURANCE	30-430-29	\$ -	\$ -	\$ -	\$ -		\$ -	
CONTRACT LABOR/CERTIFIED OPERA	30-430-30	\$ 4,163	\$ -	\$ -	\$ -		\$ -	
Total Public Works Administration		\$ 26,114	\$ 32,608	\$ 65,642	\$ 48,468	\$ -	\$ 68,642	4.57%
Expenditures--WWTP								
EQUIPMENT MAINTENANCE/REPAIRS	30-431-22	\$ -	\$ -	\$ 1,500	\$ -		\$ 1,500	
UTILITIES-ELECTRIC	30-431-41	\$ -	\$ -	\$ 500	\$ -		\$ 500	
UTILITIES-GAS	30-431-45	\$ -	\$ -	\$ 400	\$ -		\$ 400	
TRASH	30-431-48	\$ -	\$ -	\$ 876	\$ -		\$ 876	
WWTP ENGINEERING & CONTINGENC	30-431-51	\$ 4,863	\$ -	\$ 7,500	\$ -		\$ 6,500	
ENGINEERING DESIGN	30-431-59	\$ 8,053	\$ -	\$ 15,000	\$ -		\$ 14,000	
FUEL	30-431-62	\$ 365	\$ 1,881	\$ 800	\$ 9,336		\$ 800	
CAPITAL OUTLAY WWTP	30-431-74	\$ -	\$ -	\$ 25,000	\$ 26,582		\$ 25,000	
VEHICLE REPAIRS	30-431-75	\$ -	\$ 64	\$ 5,000	\$ 358		\$ 4,000	
Total WWTP		\$ 13,280	\$ 1,945	\$ 56,576	\$ 36,275	\$ -	\$ 53,576	-5.30%
Expenditures--Sewer Operations								
LINE MAINTENANCE	30-432-00	\$ -	\$ -	\$ 7,500	\$ 2,913		\$ 6,500	
UTILITY LOCATE EXPENSE	30-432-05	\$ 234	\$ 360	\$ 500	\$ 23		\$ 500	
CONTRACT OPERATOR	30-432-30	\$ 3,520	\$ 3,808	\$ 4,800	\$ 5,035		\$ 4,800	
COMPUTER SOFTWARE-GIS	30-432-39	\$ 1,125	\$ 1,183	\$ 1,200	\$ -		\$ -	
UTILITIES-ELECTRIC	30-432-41	\$ 22,485	\$ 23,336	\$ 28,000	\$ 20,956		\$ 23,000	
TELEPHONE/INTERNET	30-432-42	\$ 1,305	\$ 995	\$ 750	\$ 1,606		\$ 1,000	
UTILITIES --GAS	30-432-45	\$ 1,444	\$ 881	\$ 1,200	\$ 75		\$ 500	
CELL PHONE	30-432-46	\$ -	\$ 80	\$ 300	\$ -		\$ 300	
TRASH	30-432-48	\$ 800	\$ 514	\$ 750	\$ 225		\$ 500	
PERMIT FEES	30-432-50	\$ 3,331	\$ 1,708	\$ 3,500	\$ 1,427		\$ 3,500	
ANALYTICAL/SAMPLING EXPENSE	30-432-51	\$ 11,939	\$ 7,064	\$ 8,000	\$ 3,715		\$ 8,000	
INSURANCE AND BONDS	30-432-52	\$ 9,084	\$ 7,512	\$ 9,000	\$ 8,797		\$ 9,000	
SEWER CLEANING/VIDEO	30-432-53	\$ -	\$ 3,514	\$ 20,000	\$ 40,326		\$ 20,000	
INSTALLATION OF LINE EXPENSE	30-432-54	\$ 971	\$ -	\$ 500	\$ 135		\$ 500	
GENERAL MAINT CENT LIFT ST	30-432-55	\$ -	\$ -	\$ 500	\$ -		\$ 500	
GENERAL MAINTENANCE OF PLANT	30-432-56	\$ 4,621	\$ 16,003	\$ 15,000	\$ 16,803		\$ 15,000	
GENERAL MAINT JOHNSON LT ST	30-432-57	\$ 527	\$ 10,079	\$ 2,500	\$ 51,540		\$ 2,500	
STORM WATER-LIFT STATION	30-432-58	\$ -	\$ -	\$ -	\$ -		\$ -	
ENGINEERING DESIGN	30-432-59	\$ -	\$ 1,875	\$ 5,000	\$ -		\$ 5,000	
TREATMENT OPERATIONS	30-432-60	\$ 8,858	\$ 12,953	\$ 8,500	\$ 8,180		\$ 8,500	
OFFICE SUPPLIES	30-432-61	\$ 984	\$ -	\$ 200	\$ 201		\$ 200	
CAPITAL LEASE	30-432-74	\$ -	\$ -	\$ -	\$ -		\$ -	
CAPITAL OUTLAY - LINES	30-432-75	\$ 1,266	\$ -	\$ 60,000	\$ 23,351		\$ 60,000	
NSF CHECKS	30-432-80	\$ -	\$ -	\$ -	\$ -		\$ -	
DEPRECIATION	30-432-86	\$ 50,839	\$ 52,913	\$ 51,000	\$ -		\$ 51,000	
EQUIPMENT	30-432-87	\$ -	\$ -	\$ -	\$ -		\$ -	
OTHER MISCELLANEOUS EXPENSE	30-432-99	\$ (2,114)	\$ 4	\$ 1,000	\$ 69		\$ 1,000	
Total Sewer Operations		\$ 121,218	\$ 144,783	\$ 229,700	\$ 185,376	\$ -	\$ 221,800	-3.44%
Expenditures--Debt Service								
DOLA LOAN PAYMENT	30-471-10	\$ -	\$ -	\$ -	\$ -		\$ -	
BOTW INTEREST PAYMENTS	30-471-11	\$ -	\$ -	\$ -	\$ -		\$ -	
LOAN PAYMENT-SRF	30-471-12	\$ -	\$ -	\$ -	\$ -		\$ -	
BOTW SINKING FUND PAYMENT	30-471-13	\$ -	\$ -	\$ 96,536	\$ 48,142		\$ 96,536	
BOTW INTEREST PAYMENT	30-471-14	\$ 66,688	\$ 77,248	\$ 70,000	\$ 79,581		\$ 80,000	
OTHER INTEREST EXPENSE	30-471-18	\$ 34,345	\$ (1,229)	\$ -	\$ -		\$ -	

Town of Wiggins, Colorado
2025 Budget

Sewer Activity Enterprise Fund

		Actual	Actual	Budget	September	Estimated	Proposed	<u>Notes</u>
		<u>2022</u>	<u>2023</u>	<u>2024</u>	YTD Actual	Actual	<u>2025</u>	
					<u>2024</u>	<u>2024</u>		
LOAN ISSUANCE COSTS	30-471-50	\$ -	\$ 10,629	\$ -	\$ -		\$ -	
<u>Total Debt Service</u>		\$ 101,032	\$ 86,648	\$ 166,536	\$ 127,723	\$ -	\$ 176,536	6.00%
Total Expenditures		\$ 377,826	\$ 371,656	\$ 615,729	\$ 485,170	\$ -	\$ 623,475	
<u>Ending Funds Available</u>		\$ 1,977,808	\$ 2,934,884	\$ 3,205,416	\$ 3,153,692	\$ 3,415,596	\$ 3,703,839	
		\$ 1,778,190						



STAFF REPORT
Board of Trustees Meeting
November 20, 2024

DATE: October 23, 2024

TOPIC: Glassey Farms Loan Contract Extension

FROM: Melinda Culley, Town Attorney

SUMMARY:

Consideration of Resolution No. 38-2024, A Resolution Approving an Amendment to the Loan Contract Between the Town of Wiggins and the Colorado Water Conservation Board

BACKGROUND:

In 2017, the Town accepted a \$2,408,850 loan from the Colorado Water Conservation Board (CWCB) for the Wiggins Recharge Facility at Glassey Farms Project.

In response to the Town's request for an extension to complete the project, the CWCB has prepared an amendment to the Loan Contract to extend the project completion date to December 31, 2027.

FISCAL IMPACT:

This extension should not directly impact the Town's budget.

OPTIONS AVAILABLE TO THE BOARD OF TRUSTEES:

The Board of Trustees may adopt the resolution, modify the resolution, or elect not to adopt the resolution.

MOTION FOR APPROVAL:

I move to approve Resolution No. 38-2024, A Resolution Approving an Amendment to the Loan Contract Between the Town of Wiggins and the Colorado Water Conservation Board

ACTION REQUESTED:

Motion, Second, Roll-Call Vote.

(Resolutions require affirmative votes from a majority of the Board members present)

LOAN CONTRACT AMENDMENT NO. 1

<u>State Agency</u> Department of Natural Resources Colorado Water Conservation Board (CWCB) 1313 Sherman St, Room 718 Denver, CO 80203	<u>Amendment No. #1 Contract Number</u> CMS 194996 CT2018-0892
<u>Borrower and Address</u> Town of Wiggins	<u>Original Contract Number</u> CMS 98377
<u>Current Contract Maximum Amount</u> \$ 2,408,850.00	<u>Contract (Original) Performance (Project) Beginning Date</u> 07/21/2017
<u>Project Name</u> Wiggins Recharge Facility at Glassey Farms	<u>Contract Performance (Project) End Date</u> 12/31/2027
<u>Reason for Modification</u> To extend to the Performance (Project) End Date	<u>Loan Contract Terms</u> 2.40% for 30 years <u>Loan Contract Repayment Schedule</u> Loan not in repayment at this time

THE PARTIES HERETO HAVE EXECUTED THIS AMENDMENT

Each person signing this Amendment represents and warrants that he or she is duly authorized to execute this Amendment and to bind the Party authorizing his or her signature.

<p style="text-align: center;">Town of Wiggins</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">(Signature)</p> <p>Name: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p style="text-align: center;">STATE OF COLORADO</p> <p style="text-align: center;">Jared S. Polis, Governor Colorado Department of Natural Resources Dan Gibbs, Executive Director Colorado Water Conservation Board</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">(Signature)</p> <p style="text-align: center;">Name: Kirk Russell, P.E., Section Chief</p> <p style="text-align: center;">Date: _____</p>
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In accordance with §24-30-202 C.R.S., this Amendment is not valid until signed and dated below by the State Controller or an authorized delegate

STATE CONTROLLER
Robert Jaros, CPA, MBA, JD

By: _____

Name: _____

Title: _____

Amendment Effective Date: _____

1. PARTIES

This Amendment (the “Amendment”) to the Original Contract (the “Contract”) shown on the Signature and Cover Page for this Amendment is entered into by and between the Borrower (“Borrower” or “Authority”), and the State (“CWCB”).

2. TERMINOLOGY

Except as specifically modified by this Amendment, all terms used in this Amendment that are defined in the Contract shall be construed and interpreted in accordance with the Contract.

3. AMENDMENT EFFECTIVE DATE AND TERM

A. Amendment Effective Date

This Amendment shall not be valid or enforceable until the Amendment Effective Date shown on the Signature and Cover Page for this Amendment. The State shall not be bound by any provision of this Amendment before that Amendment Effective Date.

The Parties’ respective performances under this Amendment and the changes to the Contract contained herein shall commence on the Amendment Effective Date shown on the Signature and Cover Page for this Amendment.

4. PURPOSE

The Borrower was approved for a CWCB loan contract, in March 2017, for the Wiggins Recharge Facility at Glassey Farms project. The Project End Date will be modified to December 31, 2027.

5. MODIFICATIONS

The Contract and all prior amendments thereto, if any, are modified as follows:

A. The Project End Date reflected in Appendix 1, Section 11 of the Original Loan is hereby deleted and replaced with the Project End Date of December 31, 2027.

B. The Special Provisions contained in the Contract are hereby modified as follows:

i. The Special Provision titled “Prohibited Terms” is replaced in its entirety with:

“PROHIBITED TERMS. Any term included in this Contract that requires the State to indemnify or hold Contractor harmless; requires the State to agree to binding arbitration; limits Contractor’s liability for damages resulting from death, bodily injury, or damage to tangible property; or that conflicts with this provision in any way shall be void ab initio. Nothing in this Contract shall be construed as a waiver of any provision of §24-106-109 C.R.S. ”

ii. The Special Provision titled “Public Contracts for Services” is deleted.

iii. The Special Provision titled “Public Contracts with Natural Persons” is deleted.

6. LIMITS OF EFFECT AND ORDER OF PRECEDENCE

This Amendment is incorporated by reference into the Contract, and the Contract and all prior amendments or other modifications to the Contract, if any, remain in full force and effect except as specifically modified in this Amendment. Except for the Special Provisions contained in the Contract, in the event of any conflict, inconsistency, variance, or contradiction between the provisions of this Amendment and any of the provisions of the Contract or any prior modification to the Contract, the provisions of this Amendment shall in all respects supersede, govern, and control. The provisions of this Amendment shall only supersede, govern, and control over the Special Provisions contained in the Contract to the extent that this Amendment specifically modifies those Special Provisions.

RESOLUTION NO. 38-2024

A RESOLUTION APPROVING AN AMENDMENT TO THE LOAN CONTRACT BETWEEN THE TOWN OF WIGGINS AND THE COLORADO WATER CONSERVATION BOARD

WHEREAS, the Board of Trustees previously approved a Loan Contract with the Colorado Water Conservation Board for the Wiggins Recharge Facility at Glassey Farms Project; and

WHEREAS, an amendment to the Loan Contract has been proposed to extend the completion date of the project; and

WHEREAS, the Board of Trustees has determined that the proposed amendment is in the best interest of the Town and desires to enter into such amendment.

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

Section 1. The proposed Loan Contract Amendment No. 1 between the Town of Wiggins and the CWCB is hereby approved in essentially the same form as the copy of such Amendment accompanying this Resolution.

Section 2. The Mayor and Town Clerk are hereby authorized to execute the Amendment, except that the Mayor is further granted the authority to negotiate and approve such revisions to said Amendment as determined necessary or desirable for the protection of the Town, so long as the essential terms and conditions of the are not altered.

INTRODUCED, ADOPTED, AND RESOLVED THIS 20TH DAY OF NOVEMBER, 2024.

TOWN OF WIGGINS, COLORADO

Christopher Franzen, Mayor

ATTEST:

Nichole Seiber, Town Clerk



STAFF SUMMARY

Board of Trustees Meeting November 20, 2024

DATE: November 1, 2024

AGENDA ITEM NUMBER: 7

TOPIC: Resolution 39-2024 – Providing that Certain Elected and/or Appointed Officials of the Town of Wiggins Shall be Deemed not to be “Employees” within the Meaning of the Workers’ Compensation Laws

STAFF MEMBER RESPONSIBLE: Nichole Seiber, Town Clerk/Treasurer

BACKGROUND:

Each year in conjunction with renewing our CIRSA Workers Compensation Policy, the town must file a statement of Exclusion of Uncompensated Public Officials with the Division of Worker’s Compensation. This statement allows us to exclude cover these officials from our worker’s compensation insurance.

SUMMARY:

The "Exclusion of Uncompensated Public Officials" statement must be filed not less than 45 days prior to the start of the policy year (no later than November 15, 2024) along with a copy of the ordinance or resolution exercising the option. The Board of Trustees must take action to exercise the option each year. The action is taken by adopting a resolution

FISCAL IMPACT:

Adopting this resolution and presenting the statement reduces our insurance cost through CIRSA.

APPLICABILITY TO TOWN OBJECTIVES AND GOALS TO PROVIDE SERVICES:

Approving the resolution complies with the Board of Trustees and staff desire to be good stewards of the Town’s financial resources.

OPTIONS AVAILABLE TO THE BOARD OF TRUSTEES:

The Board of Trustees could approve the resolution as presented, request additional amendments, or not approve this resolution.

MOTION FOR APPROVAL:

I make a motion to adopt Resolution 39-2024 - A Resolution Providing that Certain Elected and/or Appointed Officials of the Town of Wiggins Shall be Deemed not to be “Employees” within the Meaning of the Workers’ Compensation Laws

ACTION REQUESTED:

MOTION, SECOND, ROLL-CALL, VOTE.

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

EXCLUSION OF UNCOMPENSATED PUBLIC OFFICIALS

Name of Agency: Town of Wiggins
Federal Employer Identification #(FEIN): 84-0704236 Business Phone #: (970) 483-6161
Mailing Address: 304 Central Ave.
Street or P.O. Box / Suite #
Wiggins CO 80654
City State Zip

If Self-Insured Employer, enter the Permit Number: _____

If not Self-Insured, enter the workers' compensation insurance carrier name and policy number:

CIRSA Insurance Carrier Name WC2024EPP00202 Policy Number

Upcoming Policy Period: From: 01/01/2025 To: 12/31/2025
Month / Year Month / Year

List the Governing Body for the Agency, Category of uncompensated officials (i.e. board, commission, etc.) or any combination of categories of such officials that you are opting to exclude from coverage for the upcoming policy year and Names of Officials (Attach additional pages if needed):

Name of Governing Body: _____

Category	Name of Official
<u>Commission</u>	<u>Jerry Avery</u>
<u>Commission</u>	<u>Stan Baumgartner</u>
<u>Commission</u>	<u>Jim Musgrave</u>
<u>Commission</u>	<u>Jeff Palmer</u>

C.R.S. section 8-40-202(1)(a)(I)(B) provides an option to exclude from workers' compensation insurance coverage uncompensated elected or appointed officials. You must promptly notify each official of your exercise of the option to exclude them. This form must be filed with the Division of Workers' Compensation not less than forty-five (45) days before the start of the policy period for which the option is to be exercised. Attach governing body's resolution.

By signing this form, you are certifying that the above-named uncompensated, elected or appointed public officials are designated to be excluded from worker's compensation coverage for the upcoming policy year, pursuant to C.R.S. section 8-40-202(1)(a)(I)(B). You are also certifying that these officials have been notified of this exclusion.

Signature:  _____

Print Name: Craig Miller

Date: 10/31/2024 Title: Town Manager

Submit this form with the Governing Body's Resolution to: Division of Workers' Compensation, Coverage Enforcement Unit, 633 17th St., Suite 400, Denver, CO 80202-3626. If insured, please make a copy of this completed form and send it to your insurance carrier. If you have any questions, contact the Division of Workers' Compensation Customer Service Unit at 303.318.8700.

C.R.S. section 10-1-128(6)(a) states: " It is unlawful to knowingly provide false, incomplete, or misleading facts or information to an insurance company for the purpose of defrauding or attempting to defraud the company. Penalties may include imprisonment, fines, denial of insurance, and civil damages. Any insurance company or agent of an insurance company who knowingly provides false, incomplete or misleading facts or information to a policyholder or claimant for the purpose of defrauding or attempting to defraud the policyholder or claimant with regard to a settlement or award payable from insurance proceeds shall be reported to the Colorado Division of Insurance within the Department of Regulatory Agencies."

**TOWN OF WIGGINS, COLORADO
RESOLUTION 39-2024**

A RESOLUTION PROVIDING THAT CERTAIN ELECTED AND/OR APPOINTED OFFICIALS OF THE TOWN OF WIGGINS SHALL BE DEEMED NOT TO BE “EMPLOYEES” WITHIN THE MEANING OF THE WORKERS’ COMPENSATION LAWS

WHEREAS, C.R.S. § 8-40-202(1)(a)(I)(B) permits the Town of Wiggins to opt not to include certain elected and appointed officials under the Town of Wiggins’ workers’ compensation coverage; and

WHEREAS, such officials must not receive any compensation for services rendered as such, other than reimbursement of actual expenses; and

WHEREAS, said option may be exercised as to any category or combination of categories of such officials; and

WHEREAS, said option may be exercised for any policy year by the Town of Wiggins Board of Trustees by the filing of a statement with the division of Workers’ Compensation of the Colorado Department of Labor and Employment not less than 45 days before the start of the policy year for which the option is to be exercised.

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

Section 1. Effective with the policy year starting January 1, 2025, the following categories of elected and/or appointed officials who receive no compensation for service rendered as such, other than reimbursement of actual expenses, shall be excluded from the definition of an “employee” for purposes of workers’ compensation coverage, and shall not be covered under the Town of Wiggins’ workers’ compensation coverage:

- a. Planning and Zoning Commission

Section 2. The Town Clerk shall transmit a copy of this resolution to each official who is a member of the bodies identified in Section 1, above.

Section 3. The Town Clerk shall transmit a copy of this resolution to the Colorado Intergovernmental Risk Sharing Agency (CIRSA) and to the Division of Workers’ Compensation of the Colorado Department of Labor and Employment.

INTRODUCED, READ AND ADOPTED THIS 20TH DAY OF NOVEMBER, 2024.

TOWN OF WIGGINS, COLORADO

Christopher Franzen, Mayor

ATTEST:

Nichole Seiber, Town Clerk



STAFF SUMMARY

Board of Trustees Meeting November 20, 2024

DATE: November 15, 2024

AGENDA ITEM NUMBER: 08

TOPIC: Deliberation and Amendment of Water and Sewer Tap Certificates to Mark Carns

STAFF MEMBER RESPONSIBLE: Diana Evans, Planning & Zoning Administrator

BACKGROUND:

It was brought to Staff's attention that the vacant properties located at the corner of Emerald Street and Elm Street and Elm Street and Pearl Avenue at one time had a water and sewer tap. However, the taps were never transferred to the new utility management system and the property continues to remain vacant.

Planning and Zoning Staff has been working with Public Works and the Utility Clerk to clear up some of the nuances by providing electronic documentation in the Caselle system. However, no structures on a property means that addresses are typically not present. In the absence of a physical address, staff has created a water/sewer certificate that can be provided to the land owner and a copy placed in the property file in the Planning and Zoning Office. Anyone with this certificate can redeem a water and sewer tap with the Town at the certificate's face value. The property owner will be responsible for any differences due to increased tap size. The current certificates are good for a 5/8 inch tap at two locations. Because it has been proven that the taps have been historically on the property, the property owner will not be recharged for new taps at any given time. This would be no different than if a property owner were to cut and cap their taps for demolition purposes and then reconnect.

SUMMARY:

On August 14, 2024, the matter was brought to the Board due to the absence of a Town Manager to approve the certificates. The certificate amendments must be approved by the Board of Trustees because they approved the first certificates. The matter does not require a formal resolution. It only requires a motion, second, and Board approval to be recorded in the meeting records.

FISCAL IMPACT:

Approving the certificates have no negative impact on the Town's adopted budget. The water taps were historically paid for at some point in the past.

APPLICABILITY TO TOWN OBJECTIVES AND GOALS TO PROVIDE SERVICES:

Approving these certificates maintains good relationships between the Town's developers and promotes forward motion of development of the vacant land in the near future.

OPTIONS AVAILABE TO THE BOARD OF TRUSTEES:

- The Board of Trustees may make a motion for the item staff has provided for their consideration.
- The Board of Trustees may make a motion with additional conditions.
- The Board of Trustees may continue the agenda item to the next Board of Trustee meeting and request that staff or the applicant provide additional information to be brought forth.
- The Board of Trustees may not approve the motion.

MOTION FOR APPROVAL:

I make the motion to approve the creation of two water and sewer taps certificates for Mark Carns to be used as instructed on the certificates and eligible only for lots indicated on the certificates.

ACTION REQUIRED:

Motion, Second, Roll-Call, Vote.

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

Certificate No. Carns-2024-01

Town of Wiggins, Colorado

Water/ Sewer Tap Investment Certificate

Legal Name of Development: Parcel #122310419002
Corona, Original Town, WI Block: 19, Lot 09 thru Lot 22 and Lot 27-34

This Water/Sewer Tap Certificate is issued to Mark Carns for one (1) Water Tap and one (1) Sewer Tap to be located on one (1) lot located within Corona, Original Town, WI Block: 19, Lot 09 thru Lot 22 and Lot 27-34. Once the taps are installed and allocated, they will run with the land. This certificate does not supersede any existing or future Town ordinances. This original certificate with embossed seal and silver border must be presented to the Town to redeem the allocated taps. The transfer of any taps before they are installed must be approved in writing by the Town Manager.

*Certificate to be used for a water tap (5/8”) and sewer tap (5/8”) installation & connection for a detached single-family dwelling All other uses may be approved by the Town Manager and bearer of this certificate may be required to pay the difference for a larger tap.

Tap Lot No.	Address Where the Tap has been applied	Date	TM Signature	Clerk Signature
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Installed Meter No.	Water: \$35,000.00 Sewer: \$10,000.00 Certificate Value: \$45,000.00
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Bearer of certificate shall be responsible for paying the difference above and value of increased tap size should require a larger tap

Chris Franzen, Town Mayor

Embossed
Town Seal

Nichole Seiber, Town Clerk

Certificate No. Carns-2024-02

Town of Wiggins, Colorado

Water/ Sewer Tap Investment Certificate

Legal Name of Development: Parcel #122310419003
Corona, Original Town, WI Block: 19, Lot 23 thru 26

This Water/Sewer Tap Certificate is issued to Mark Carns for one (1) Water Tap and one (1) Sewer Tap to be located on one (1) lot located within Corona, Original Town, WI Block: 19, Lot 23 thru 26. Once the taps are installed and allocated, they will run with the land. This certificate does not supersede any existing or future Town ordinances. This original certificate with embossed seal and silver border must be presented to the Town to redeem the allocated taps. The transfer of any taps before they are installed must be approved in writing by the Town Manager.

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Tap Lot No.	Address Where the Tap has been applied	Date	TM Signature	Clerk Signature
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Installed Meter No.

Water: \$35,000.00
Sewer: \$10,000.00
Certificate Value: \$45,000.00

Bearer of certificate shall be responsible for paying the difference above and value of increased tap size should require a larger tap size.

Chris Franzen, Town Mayor

Embossed
Town Seal

Nichole Seiber, Town Clerk