

Posted on June 27, 2023 at: _____



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

June 28, 2023 at 7:00 P.M.

**304 CENTRAL AVENUE
WIGGINS, CO 80654**

***NOTE: DUE TO LIMITED SEATING CAPACITY, THE PUBLIC IS HIGHLY
ENCOURAGED TO ATTEND THE MEETING VIA ZOOM***

GO TO <https://us06web.zoom.us/j/89138082108> FOR THE MEETING LINK

MEETING AGENDA

I. INTRODUCTIONS

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

II. CONSENT AGENDA

1. Approval of Board of Trustees Meeting Minutes May 24, 2023
2. Approval of Bills June 2023

III. REPORTS

1. Town Manager Report
2. Board of Trustees
3. Financials-Actual to Budget

IV. PUBLIC COMMENTS

The Board of Trustees welcomes you and thanks you for your time. If you wish to address the Board of Trustees about a specific concern or to comment on an item, this is the only time set on the agenda for you to do so. We ask that you be respectful and courteous when addressing the board. When you are recognized, please step to the microphone, state your name and address. Your comments will be limited to five (5) minutes. The Board will not respond to your comments this evening, rather they will take your comments and suggestions under advisement and provide direction to the appropriate member of Town Staff for follow-up.

V. CONSIDERATION OF RESOLUTION NO. 27-2023

1. Consideration of Resolution No. 27-2023 – A Resolution Authorizing the Town Manager to Purchase Aerators for the Wastewater Treatment Facility
2. Resolution No. 27-2023

VI. CONSIDERATION OF RESOLUTION NO. 28-2023

1. Consideration of Resolution No. 28-2023 – A Resolution Authorizing Changes to the Authorized Signers for the Town's Banking Accounts
2. Resolution No. 28-2023

VII. EXECUTIVE SESSION

For the purpose of determining positions relative to matters that may be subject to negotiations, developing strategy for negotiations, and/or instructing negotiators, under C.R.S. Section 24-6-402(4)(e) – South Platte Mitigation Bank Sediment Placement Proposal

VIII. REPORT FROM EXECUTIVE SESSION

IX. ADJOURNMENT

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



MINUTES OF MEETING

TOWN OF WIGGINS BOARD OF TRUSTEES MEETING

April 26, 2023 at 7:00 p.m.

CALL TO ORDER & ROLL CALL

A meeting of the Town Board of Trustees for the Town of Wiggins, Colorado was held on Wednesday, April 26, 2023. Mayor Chris Franzen called the meeting to order at 7:00 p.m. The following Trustees answered roll call: Mayor Chris Franzen, Mayor Pro-Tem David Herbstman, and Trustees: Mandy Camilleri, Bryan Flax, Steven Perrott, Bruce Miller, and Jerry Schwindt. Staff present were Tom Acre, Town Manager; Hope Becker, Planning & Zoning Administrator; Mike Trbovich, Town Engineer; and Melinda Culley, Town Attorney.

APPROVAL OF THE AGENDA

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

CONSENT AGENDA

Approval of Board of Trustees Meeting Minutes March 22, 2023.

Approval of Board of Trustee Special Meeting Minutes April 5, 2023.

Approval of Board of Trustee Special Meeting Minutes April 12, 2023.

Approval of Bills May 2023

Trustee Miller inquired what the Jones Irrigation charge of \$16,859 was for. The Town Manager clarified that Public Works thought the invoices had been submitted for payment but discovered there had not been paid. Staff believes that the invoices were lost in the paper shuffle, but now have a system set in place to prevent similar occurrences. It was confirmed that the expense will come from last year's budget.

Trustee Miller inquired if there was a sale on recycled asphalt. The Town Manager confirmed that the cost has been about the same, but the Town has been purchasing more. The Town Manager spoke with Steve Comer regarding the asphalt. Steve will continue to look for the best deals on the good sticky asphalt for the Town.

Mayor Franzen inquired about the crack seal procedure for various areas in Kiowa Park. The Town Manager confirmed that he has been seeking quotes and should have an answer for the board by next week.

Mayor Pro Tem Herbstman asked about the payment frequency of the casualty insurance. Tom confirmed it is paid quarterly.



Trustee Miller asked the Town Manager to reexplain the loan interest payments for Knievel. He confirmed it is a quarterly interest payment made to Bank of the West. He explained further details about the loan and the Sinking Fund.

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

TOWN MANAGER REPORT

- He provided an update on the Comprehensive Plan. RICK Engineering has met with the Steering Committee and has a survey ready to go. They also have a website ready to go and he and the Planning and Zoning Administrator are currently reviewing it. The planning firm also plans to come out for the 4th of July and other Town events to do community surveys.
- He continues to work with the water rights attorneys. They have gotten more people to stipulate out in the case. There are two left to work out a compromise. The attorneys informed the Judge that they believe they avoid going to water court.
- He has had some positive discussions about the non-potable line and should have some details in a couple of weeks.
- Spoke with Charles Hoyt about his well. They are going to meet with the State to get an idea about what kind of quantity of water can be pumped out and used for non-potable water in the future.
- The Town Hall sign project will begin at the beginning of next week.
- The Town Hall phone system has been ordered and installed next week.
- CML – update about a state bill following local control of zoning about housing.
- The Town Manager reported that he was awarded the Sage Award by Morgan County Development Corporation (MCEDC) along with David Merriam, a Kiowa Park resident who is the manager at Leprino Foods. The award is awarded to them as they have provided advice, assistance and volunteer to assist Executive Director/MCEDC.

BOARD OF TRUSTEES REPORTS

There were no reports from the Trustees.

FINANCIALS - ACTUAL TO BUDGET

The Town Manager pointed out that he believes the budget bottom line numbers are doing ok but he is going to watch the budget more closely regarding the water and sewer funds as the Town may need to dip into fund balances.

Trustee Miller asked if the bills listed in this report were already paid. Tom confirmed that they will show up as paid in next month's reports. Trustee Miller asked The Town Manager if he would provide the amount spent on water chemicals to treat the water.

Trustee Flax asked The Town Manager if the Board needed to be concerned about public works budget since a lot was eaten with snow removal. The Town Manager indicated that staff would need to watch the spending and the Board may need to do a budget amendment.



Trustee Flax also asked about a 240% building maintenance and if the expenses were related to Town Hall improvements. The Town Manager stated that it does not include those improvements but he would work with Public Works to itemize those projects and provide to the Board.

Trustee Miller inquired about the numerous Bloedorn Lumber payments. The Town Manager confirmed that many of those charges were spent on building materials to construct storage sheds for the Public Works to store things. It was cheaper to build them than to purchase them. The Public Works Supervisor will be providing an update the Board regarding the Public Works Department projects next month.

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

PUBLIC COMMENTS

The Public Comments portion of the meeting was opened at 7:30 p.m. No public comments were made from the board room or Zoom Audience.

The Public Comment portion of the meeting was closed at 7:30 p.m.

ARBOR DAY PROCLAMATION

Mayor Franzen read into the record a proclamation for Arbor Day.

PUBLIC HEARING – Consideration of a Resolution Approving a special Review Use for Cow Tipping, LLC for a Recreational Vehicle and Boat Storage Yard Located in Lot 1 of the Thomas Minor Subdivision.

Mayor Franzen opened the Public Hearing at 7:31 pm

Staff confirmed that proper notification was provided.

Staff introduced the applicants as Brady Powers and Robin Sewing of Cow Tipping, LLC. The applicants are applying for a Special Review Use for the use of RV, Camper, and boat storage on Lot 1 of the Thomas Minor Subdivision. The lot is located to the east of Steffan Automotive on North Main Street and directly behind Gateway Realty off of Central Avenue. The lot is currently zoned Commercial.

The applicant stated they will be allowing natural vegetation to remain verses hard surfacing. The Town Engineer has responded that a grading plan is not required at this time if the applicants are not disturbing the historical characteristics of the land there was no need for a grading plan. If the applicants do decide to change the surface of the lot to hard surfacing, then they will need to address that desire with the Town's Planning and Zoning department at that time.



Staff reported that the Chief Pachek from the Wiggins Rural Fire District indicated that the fire department would respond to any emergency at the storage yard regardless of the surface type but requested that the applicants continue to follow the Town's Health and Safety code by keeping all-natural vegetation trimmed short for fire prevention. The applicants will also need to follow the suggested site plan amendments indicated in the Fire Chief's comments that are attached to the resolution for emergency access accommodations on the site.

Staff indicated that other conditions in the resolution pertained to the Town Attorney comments for changes that would be required on the site plan prior to recording with Morgan County Clerk and Recorder. The Planning and Zoning Commission held a public hearing on March 14, 2023 and approved a recommendation for the Board of Trustees to approve the Special Review Use application.

Mayor Franzen asked Staff for clarification pertaining to the requirement of applying for a business license. The staff report implied that community members would have to apply for a business license with the Town. Staff clarified that it would only be the land owner or business owner of the storage yard that would be required to apply for a business license. Not the customers storing their RV or boats at the location.

The applicants, Brady Powers and Robin Sewing, approached the Board of Trustees. Trustee Miller asked if there were going to be covered storage. Robin confirmed there would not be covered parking on Lot 1.

Mayor Franzen asked about the fencing type. The applicants confirmed that the south and the east side would be privacy fence and the north and west side would be chain link.

Mayor Franzen inquired if they had intentions to keep up on the weeds and mowing. The applicants confirmed they would keep the weeds to a minimum and keep things mowed down.

Mayor Franzen opened the public comment section of the public hearing at 7:49 pm. Hope confirmed that there was no one present in the Zoom audience. Tom shared an email with the Board of Trustees and it was read into the record. Glenn Neal of Gateway Realty requested that the board of Trustees require the applicants to construct a 10' privacy fence on the east side of the property. If this was enforced, then Gateway Realty and Glenn Neal had no problems with the lot being used as a storage yard for RV, campers, and boats. Tom contacted Glenn asking what his reasons were for the 10' fence request. Glenn indicated it was a prevention measure for trash and debris and to break the wind.

Mayor Franzen closed the public comment section of the hearing at 7:52 pm. The applicant responded to the comment. Brady Powers stated that if Glenn Neal wanted to pay for the 10' fence then he would erect a 10'. Trustee Flax asked staff what the Land Development Code stated about fence requirements and a higher fence would be a separate special review. Staff clarified that a fence higher than 6'6" is usually approved through the Board of Adjustments. However, because the Board of Trustees were considering the special review use, they could also enforce an additional condition



allowing a fence higher than 6'6" as part of their approval. Trustee Flax asked Staff if the applicants would have to apply for a separate fence permit since their original fence permit only allows them to go up to 6'6". Staff indicated that staff would amend the active permit. The applicant would not be required to purchase a new fence permit. Mayor Franzen asked if the fence is required to be placed on the property line. Staff clarified that applicants are not required to place the fence right on their property line and are in fact encouraged to stay at least inches from the property line to prevent lot line disputes.

Mayor Franzen asked if there were objections of all materials, presentations, power points, postings, etc. being included into the record. There were no objections.

Mayor Franzen closed the hearing at 7:56 pm.

The Board of Trustees had discussion regarding the fence height request from Glenn Neal.

Motion was made by Mayor Pro Tem Herbstman to approve Resolution 20-2023. Seconded by Trustee Perrott. Roll Call: Motion was unanimously approved.

PUBLIC HEARING – Consideration of an Ordinance Amending Ordinance No. 01-2022 and Adopting by Reference the 2018 International Plumbing Code and the 2020 National Electric Code

The Second Reading and Public Hearing of an Ordinance that amends the Town Building Code that was adopted in 2021. The new amendment removes language of following the State of Colorado's plumbing and electrical code and replacing these codes with the 2018 Electrical Code and the 2018 International Plumbing Code.

Mayor Franzen opened the Public Hearing and Second reading at 8:03 pm.

Staff confirmed that proper notification was provided.

Staff report was provided by Hope Becker. Hope reported that this ordinance was take out the references to the State plumbing and electrical code in the Town's building code ordinance to potentially avoid being forced to adopt the 2021 Energy Code when the state updates their codes this summer. Staff reminded the public and the Board that this would only affect the ordinance. It would

Mayor Franzen opened the public hearing at 8:05 pm. There was no public present in the Board Room or in the Zoom Audience. The Mayor closed the public comment section of the hearing at 8:06 pm.

Mayor Franzen asked if there were objections of all materials, presentations, power points, postings, etc. being included into the record. There were no objections.



Mayor Franzen closed the public hearing at 8:06 pm. There was no discussion from the Board of Trustees.

Motion was made by Trustee Schwindt to approve Ordinance 01-2023. Seconded by Trustee Camilleri. Roll Call: Motion was unanimously approved.

CONSIDERATION OF RESOLUTION NO. 21-2023 – A Resolution Approving Custodial and Deposit Agreements with High Plains Bank

The Town Manager introduced this resolution as a way to provide additional safe guards for the Town's bank accounts with High Plains Bank. Associating the Town's accounts in this manner allows the bank to use funds locally and provides that the accounts remain FDIC insured.

Mayor Franzen asked if this would cost the Town anything extra? The Town Manager confirmed that this would not cost the Town anything extra. It is just an extra measure of security from the Bank.

Motion was made by Trustee Schwindt to approve Resolution no. 21-2023 Seconded by Trustee Perrott. Roll Call: Motion was unanimously approved.

CONSIDERATION OF RESOLUTION NO. 22-2023 - A Resolution Authorizing the Town Manager to Approve Change Orders with GLH Construction for the Main Street Improvements Project

This is a resolution that authorizes the Town Manager to approve change orders to the Main Street Improvement Project. There have been some changes to the project as required as the project progresses. However, the Town Manager indicated that the estimates are still rolling in for some of these changes. This change order due to a survey error in a few spots along Main Street.

Trustee Miller inquired as to why the Town has to be responsible for the cost of survey errors. Tom confirmed that the contractor states they will bear some of that mistake but the costs have not been decided yet. To keep the project moving forward, the change order would need to be approved.

Motion was made by Trustee Perrott to approve Resolution 22-2023. Seconded by Trustee Camilleri. Roll Call: Motion was unanimously approved.

LIQUOR LICENSE AUTHORITY – Consideration of a Liquor License Renewal – Just One More

The Interim Town Clerk stated that the Town has received the application for Liquor License Renewal from Just One More. They have paid all appropriate fees and the police department has no issues with the renewal application or the premises.



Motion was made by Trustee Miller to approve the Liquor License Renewal for Mariana's Mexican Restaurant. Seconded by Trustee Camilleri. Roll Call: Motion was unanimously approved.

Motion was made by Mayor Pro Tem Herbstman to adjourn into Executive Session. Seconded by Trustee Flax. Roll Call: Motion was unanimously approved.

ADJOURNMENT

Mayor Franzen adjourned the meeting at 8:32 pm.

Respectfully submitted by:


A handwritten signature in blue ink that reads "Tom Acre". The signature is written in a cursive style and is positioned above a horizontal line.

Tom Acre, Interim Town Clerk

TOWN OF WIGGINS - BILLS PAID
JUNE 2023

Vendor	Description	Amount Paid
BANK OF THE WEST	Knievel Property Loan-Interest	\$54,981.53
BANK OF THE WEST (0671)	Credit Cards Payment	\$2,295.81
BANK OF THE WEST (Sync)	Knievel Property Loan-Syncing Fund Deposit	\$72,265.50
BLOEDORN LUMBER	Building and Park Irrig Repair	\$296.33
BLUE LIGHTNING	Internet	\$383.48
CASELLE, INC	Caselle Support and Maintenance	\$974.00
CITY OF FORT MORGAN UTILITIES	GLASSEY Farm Electric	\$8.17
CORE & MAIN	Water Sys repair and Meters	\$9,469.40
COUNTRY HARDWARE	CIRSA/Lighting & Electrical	\$4,632.05
COW TIPPING	Refund Business License Fee	\$10.00
Dahl of Fort Morgan	Park Irrigation Repair	\$260.23
DBC Irrigation Supply	Park Irrigation Repair Parts	\$2,450.28
EMIL, KIMBERLY A	Municipal Judge	\$312.50
EQUITY TITLE OF COLORADO	Stagecoach Meat Co - DOLA REDI Grant Reimb	\$142,500.00
FT. MORGAN VETERINARY CLINIC	Shop Cat Vet Visit	\$52.74
GARRETSON'S SPORT CENTER	Baseballs	\$577.58
GERTGE TECHNOLOGY, LLC	Telephone Town Hall	\$108.21
GLH CONSTRUCTION INC.	Wiggins Main Street Improvements	\$175,597.11
GOPHER EXCAVATION INC	BNSF Sewer Line Replace Final Payment	\$15,780.00
HAYES POZNANOVIC KORVER, LLC	Water Rights Attorney Fees	\$15,136.00
HE LLC	PW Assist Maintenance	\$3,281.25
JONES FREELANCING	Teets Park Metal Roofing Install-CIRSA	\$4,851.00
JONES IRRIGATION SERVICE	Street Maintenance Assist PW	\$22,500.00
KAMMERER, WILLIAM M.	Water Shares Lease/Purch Paymt	\$3,510.42
KC'S GRAPHICS	Baseball League T-Shirts	\$1,905.00
KELLY, PC	Town Attorney Legal Fees	\$5,783.50
LAW OFFICE OF AMY C. PENFOLD LLC	Prosecuting Attorney Fees	\$1,592.50
LEAF	Copier Lease Split	\$159.00
LRE Water	Water Rights Engineering	\$16,767.75
LYONS GADDIS	Water Attorney Legal Fees	\$480.00
MILLER, CRAIG	Reimbursement	\$118.12
MORGAN COUNTY QUALITY WATER	3261 CR U	\$36.04
MORGAN COUNTY REA	Utilities-Electric	\$1,279.70
OUT EAST CONTRACTING, LLC	Recycled Asphalt- 4 loads Main St	\$2,600.00
PRAIRIE MOUNTAIN MEDIA	P&Z Notices	\$179.68
RH WATER & WASTEWATER, INC.	Water and Sewer Contract Operator	\$800.00
RICK ENGINEERING COMPANY-COLORADO	Wiggins Comp Plan Update-Inv#2	\$7,127.26
RIVAL SERVICES, LLC	Port-o-let ADA Kiowa Park Playground	\$150.00
ROBINSON, CODY	Mileage for Personal Truck & Trailer	\$58.95
SAFEbuilt, LLC	Building Inspection & Plan Review	\$3,364.73
Stewart Signs	Town Hall Digital Sign	\$32,953.00
STUB'S GAS & OIL, INC.	PW Fuel	\$406.90
TEST GAUGE INC	Backflow Tester Calibration S/N 05220010	\$95.00

TOWN OF WIGGINS - BILLS PAID
JUNE 2023

Vendor	Description	Amount Paid
UNCC	Water and Sewer Locates Notifications	\$248.97
UTILITY AASSOCIATES, INC.	WPD Body Camera Yearly Payment	\$7,751.25
WELLER FABRICATION & MACHINE	Chains for Sewer Mixer	\$260.00
WIGGINS FARM AND AUTO SUPPLY	Misc. PW Equip & Vehicle Repair	\$297.94
WIGGINS SUPER'S 1846	Misc. PW Supplies	\$110.07
WOLF WASTE, LLC	Trash removal	\$298.00
Approved: 	Date: 06/25/2023	Total: \$617,056.95

TOWN OF WIGGINS
COMBINED CASH INVESTMENT
MAY 31, 2023

COMBINED CASH ACCOUNTS

01-10210	HIGH PLAINS-MAIN CHECKING	4,754,454.40
01-10700	RETURNED CHECK CLEARING ACCT	106.30
01-10750	UTILITY CASH CLEARING ACCOUNT	(347.61)
		<hr/>
	TOTAL COMBINED CASH	4,754,213.09
01-10100	CASH ALLOCATED TO OTHER FUNDS	(4,954,767.35)
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	TOTAL UNALLOCATED CASH	(200,554.26)
		<hr/>

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	1,648,318.19
20	ALLOCATION TO WATER ENTERPRISE	1,231,016.00
30	ALLOCATION TO SEWER ENTERPRISE	1,216,352.54
40	ALLOCATION TO SALES TAX CAPITAL IMPROVEMENT	833,692.04
50	ALLOCATION TO CONSERVATION TRUST	25,388.58
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	TOTAL ALLOCATIONS TO OTHER FUNDS	4,954,767.35
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	(4,954,767.35)
		<hr/>
	ZERO PROOF IF ALLOCATIONS BALANCE	.00
		<hr/>

TOWN OF WIGGINS
BALANCE SHEET
MAY 31, 2023

GENERAL FUND

ASSETS

10-10100	CASH IN COMBINED CASH FUND	1,648,318.19	
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	18,841.38	
10-10250	COLOTRUST FUND	110.42	
10-10260	CASH IN USE TAX FUND	267,277.31	
10-10310	CASH W/ COUNTY TREASURER	3,905.23	
10-10500	PROPERTY TAXES RECEIVABLE	524,163.97	
10-11500	ACCOUNTS RECEIVABLE	69,483.13	
10-14100	PREPAID EXPENSES	302.06	
	TOTAL ASSETS		2,533,251.38

LIABILITIES AND EQUITY

LIABILITIES

10-20200	ACCOUNTS PAYABLE	2,163.93	
10-20210	PAYABLE TO SCHOOL DISTRICT	23,948.98	
10-22210	DEFERRED PROPERTY TAX	524,163.97	
10-22410	UNEARNED REVENUE	292,319.77	
10-22710	FED/ FICA TAXES PAYABLE	10,175.13	
10-22720	STATE W/H TAXES PAYABLE	23,013.58	
10-22740	POLICE PENSION PAYABLE	4,477.76	
10-22760	DEFERRED COMP CONTRIB PAYABLE	1,113.14	
10-22770	UNEMPLOYMENT PAYABLE	(2,772.01)	
10-22790	GARNISHMENT PAYABLE	(647.50)	
10-22820	HEALTH INSURANCE PAYABLE	(584.47)	
10-22830	LIFE INSURANCE PAYABLE	30.80	
10-22840	VISION INSURANCE PAYABLE	72.27	
10-25320	FUND BALANCE	1,630,064.23	
	TOTAL LIABILITIES		2,507,539.58

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD	151,174.19		
BALANCE - CURRENT DATE		151,174.19	
TOTAL FUND EQUITY			151,174.19
TOTAL LIABILITIES AND EQUITY			2,658,713.77

TOWN OF WIGGINS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES</u>					
10-30004 GENERAL MISCELLANEOUS	320.04	800.10	.00	(800.10)	.0
10-31100 CURRENT PROPERTY TAX	90,547.16	320,910.09	524,164.00	203,253.91	61.2
10-31200 SPECIFIC OWNERSHIP	3,834.09	17,224.94	30,000.00	12,775.06	57.4
10-31300 1% TOWN SALES TAX	39,417.80	150,745.65	300,000.00	149,254.35	50.3
10-31301 USE TAX	4,837.35	49,908.47	10,000.00	(39,908.47)	499.1
10-31420 CIGARETTE TAX	100.54	653.61	1,500.00	846.39	43.6
10-31810 SEVERENCE TAX	.00	.00	10,000.00	10,000.00	.0
10-31820 FRANCHISE FEE-MORGAN CTY REA	.00	7,312.00	8,000.00	688.00	91.4
10-31821 FRANCHISE FEE-XCEL ENERGY	2,668.30	13,430.44	8,000.00	(5,430.44)	167.9
10-31823 FRANCHISE FEE--BLUE LIGHTNING	.00	2,011.71	2,750.00	738.29	73.2
10-31900 PENALTIES & INTEREST	94.16	121.16	.00	(121.16)	.0
10-32110 LIQUOR LICENSE (15%)	.00	97.50	175.00	77.50	55.7
10-32210 BUILDING PERMITS	97.50	25,657.24	25,000.00	(657.24)	102.6
10-33412 DOLA EIAF 2021	.00	.00	82,500.00	82,500.00	.0
10-33413 DOLA REDI GRANT (PASS THRU)	.00	.00	150,000.00	150,000.00	.0
10-33430 MISCELLANEOUS FEES	.00	(4.95)	.00	4.95	.0
10-33530 HIGHWAY USERS TAX	5,799.46	23,050.28	55,000.00	31,949.72	41.9
10-33550 ADDITIONAL MOTOR VEHICLE	869.74	3,427.94	6,000.00	2,572.06	57.1
10-33800 ROAD & BRIDGE	10,341.08	36,622.71	40,000.00	3,377.29	91.6
10-34210 SPECIAL POLICE SERVICES	10.00	112.10	.00	(112.10)	.0
10-34215 VIN INSPECTIONS	120.00	210.00	250.00	40.00	84.0
10-34220 BUILDING DEVELOPMENT REVIEW	2,750.00	3,536.05	5,000.00	1,463.95	70.7
10-34221 BUILDING INSPECTION PLAN REV	5,557.88	19,494.58	1,000.00	(18,494.58)	1949.5
10-34282 PARKS & REC FEES	.00	70.00	.00	(70.00)	.0
10-34283 SOFTBALL REG FEES	.00	.00	2,000.00	2,000.00	.0
10-34284 BASEBALL REG FEES	3,515.00	9,260.00	11,000.00	1,740.00	84.2
10-34286 VOLLEYBALL REG FEES	.00	25.00	1,000.00	975.00	2.5
10-34287 SOCCER REG FEES	.00	1,816.00	1,500.00	(316.00)	121.1
10-34289 MISCELLANEOUS ACTIVITY FEES	.00	.00	2,000.00	2,000.00	.0
10-35110 COURT FINES-MUNICIPAL	2,700.09	13,720.09	30,000.00	16,279.91	45.7
10-36000 OTHER MISCELLANEOUS REVENUE	.00	15.00	.00	(15.00)	.0
10-36010 DOG LICENSES/CLINIC	10.00	285.00	300.00	15.00	95.0
10-36011 BUSINESS LICENSES	40.00	290.00	3,500.00	3,210.00	8.3
10-36012 CONTRACTOR LICENSES	50.00	975.00	1,800.00	825.00	54.2
10-36013 GOLF CART LICENSES	25.00	125.00	150.00	25.00	83.3
10-36040 INSURANCE PROCEEDS	32,392.57	32,392.57	.00	(32,392.57)	.0
10-36050 CAPITAL CREDITS RECEIVED	.00	2,200.98	.00	(2,200.98)	.0
10-36100 INTEREST ON SAVINGS	.00	11.96	10.00	(1.96)	119.6
10-36310 BUILDING & FARM RENT	550.00	2,700.00	6,000.00	3,300.00	45.0
10-36420 REFUNDS	(10.00)	(8.94)	.00	8.94	.0
10-36500 CONTRIBUTIONS/DONATIONS	.00	60.00	.00	(60.00)	.0
10-36501 SPONSORSHIPS	25.00	25.00	.00	(25.00)	.0
10-36512 GRANTS--DUI	.00	500.00	.00	(500.00)	.0
10-39210 SALE OF FIXED ASSETS	747.60	1,207.60	.00	(1,207.60)	.0
 TOTAL FUND REVENUE	 207,410.36	 740,991.88	 1,318,599.00	 577,607.12	 56.2

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENTAL</u>					
10-410-13 FINANCIAL AUDIT	.00	.00	5,000.00	5,000.00	.0
10-410-32 PROFESSIONAL SERVICES	.00	6,191.60	22,500.00	16,308.40	27.5
10-410-34 CODIFICATION	.00	3,920.00	12,000.00	8,080.00	32.7
10-410-35 COPIER LEASE	71.55	404.66	650.00	245.34	62.3
10-410-40 EMPLOYEE TRAINING	.00	2,860.62	5,000.00	2,139.38	57.2
10-410-41 TELEPHONE & INTERNET	199.37	1,713.71	1,400.00	(313.71)	122.4
10-410-42 UTILITIES--ELECTRIC	.00	315.73	2,000.00	1,684.27	15.8
10-410-43 OFFICE BLDG REPAIRS & MAINT	.00	1,482.00	5,000.00	3,518.00	29.6
10-410-44 POSTAGE METER LEASE	.00	105.13	250.00	144.87	42.1
10-410-45 UTILITIES-GAS	.00	653.80	1,500.00	846.20	43.6
10-410-46 CELL PHONE	111.06	640.06	1,260.00	619.94	50.8
10-410-48 TRASH	.00	.00	300.00	300.00	.0
10-410-52 INSURANCE & BONDS	.00	14,806.94	32,180.00	17,373.06	46.0
10-410-54 ADVERTISING	.00	.00	600.00	600.00	.0
10-410-55 POSTAGE & SHIPPING	.00	275.43	800.00	524.57	34.4
10-410-58 TRAVEL & MEETINGS	50.00	1,114.93	5,200.00	4,085.07	21.4
10-410-61 OPERATING SUPPLIES	.00	1,385.02	5,500.00	4,114.98	25.2
10-410-68 COPIER EXPENSE	.00	863.66	725.00	(138.66)	119.1
10-410-70 IT SUPPORT	.00	.00	15,000.00	15,000.00	.0
10-410-71 COMPUTER SOFTWARE	.00	3,763.45	3,000.00	(763.45)	125.5
10-410-87 EQUIPMENT	4,960.00	4,960.00	.00	(4,960.00)	.0
10-410-90 DUES & SUBSCRIPTIONS	.00	190.00	4,000.00	3,810.00	4.8
10-410-91 NEWSLETTERS & PUBLICATIONS	.00	382.16	800.00	417.84	47.8
TOTAL GENERAL GOVERNMENTAL	5,391.98	46,028.90	124,665.00	78,636.10	36.9
<u>ADMINISTRATION DEPARTMENT</u>					
10-411-11 SALARY-TOWN CLERK	537.62	603.50	.00	(603.50)	.0
10-411-15 ADMINISTRATION DEPT EMPLOYEES	5,849.14	29,457.71	134,102.00	104,644.29	22.0
10-411-20 EMPLOYEE BENEFITS	495.95	2,479.75	18,115.00	15,635.25	13.7
10-411-22 FICA & MEDICARE	483.10	2,272.25	10,259.00	7,986.75	22.2
10-411-23 457 RETIREMENT	250.28	1,233.37	6,500.00	5,266.63	19.0
10-411-25 UNEMPLOYMENT INS	7.79	43.90	402.00	358.10	10.9
10-411-26 WORKERS' COMPENSATION	116.26	2,590.45	200.00	(2,390.45)	1295.2
10-411-27 EMPLOYEE APPRECIATION	.00	126.30	1,200.00	1,073.70	10.5
10-411-28 TA VEHICLE STIPEND	.00	.00	1,000.00	1,000.00	.0
TOTAL ADMINISTRATION DEPARTMENT	7,740.14	38,807.23	171,778.00	132,970.77	22.6

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>JUDICIAL DEPARTMENT</u>					
10-412-00 CONTRACT-JUDGE	312.50	1,562.50	3,800.00	2,237.50	41.1
10-412-01 CONTRACT-TOWN PROSECUTOR	1,155.00	1,925.00	3,250.00	1,325.00	59.2
10-412-35 COPIER LEASE	15.90	104.94	400.00	295.06	26.2
10-412-41 TELEPHONE & INTERNET	.00	.00	100.00	100.00	.0
10-412-44 POSTAGE METER LEASE	.00	63.08	.00	(63.08)	.0
10-412-55 POSTAGE	.00	515.23	200.00	(315.23)	257.6
10-412-61 OFFICE SUPPLIES	.00	.00	150.00	150.00	.0
10-412-68 COPIER EXPENSE	.00	215.92	100.00	(115.92)	215.9
10-412-70 IT SUPPORT	.00	.00	100.00	100.00	.0
10-412-71 COMPUTER SOFTWARE	.00	115.50	200.00	84.50	57.8
TOTAL JUDICIAL DEPARTMENT	1,483.40	4,502.17	8,300.00	3,797.83	54.2
<u>MAYOR & LEGISLATIVE BOARDS</u>					
10-413-10 MAYOR COMPENSATION	.00	200.00	2,400.00	2,200.00	8.3
10-413-11 BOARD OF TRUSTEES COMPENSATION	440.00	1,960.00	2,880.00	920.00	68.1
10-413-12 BOARD OF TRUSTEES APPRECIATION	.00	.00	500.00	500.00	.0
10-413-22 FICA & MEDICARE	33.66	165.24	404.00	238.76	40.9
10-413-26 WORKERS' COMPENSATION	116.29	183.31	100.00	(83.31)	183.3
10-413-40 BOARD OF TRUSTEES TRAINING	.00	.00	3,000.00	3,000.00	.0
10-413-51 E & O INSURANCE	.00	.00	3,200.00	3,200.00	.0
10-413-58 BOARD TRAVEL & MEETINGS	.00	.00	5,000.00	5,000.00	.0
10-413-71 COMPUTER SOFTWARE	.00	.00	200.00	200.00	.0
10-413-90 DUES & SUBSCRIPTIONS	.00	.00	2,500.00	2,500.00	.0
TOTAL MAYOR & LEGISLATIVE BOARDS	589.95	2,508.55	20,184.00	17,675.45	12.4
<u>ELECTIONS</u>					
10-414-00 ELECTIONS	.00	.00	3,000.00	3,000.00	.0
TOTAL ELECTIONS	.00	.00	3,000.00	3,000.00	.0
<u>TREASURER'S OFFICE</u>					
10-415-15 COLLECTIONS (TREASURERS FEE)	1,798.96	6,406.22	10,000.00	3,593.78	64.1
10-415-30 TOWN LEGAL	.00	18,146.00	60,000.00	41,854.00	30.2
10-415-40 REPORTING & PUBLISHING	.00	18.40	500.00	481.60	3.7
TOTAL TREASURER'S OFFICE	1,798.96	24,570.62	70,500.00	45,929.38	34.9

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ECONOMIC DEVELOPMENT</u>						
10-416-50	ECONOMIC DEVELOPMENT	142,500.00	142,500.00	160,000.00	17,500.00	89.1
10-416-51	MEMBERSHP FEE/DUES	.00	.00	2,800.00	2,800.00	.0
	TOTAL ECONOMIC DEVELOPMENT	142,500.00	142,500.00	162,800.00	20,300.00	87.5
<u>COMMUNITY DEVELOPMENT</u>						
10-417-30	COMMUNITY MEETINGS	.00	.00	1,000.00	1,000.00	.0
10-417-35	COPIER LEASE	15.90	81.09	95.00	13.91	85.4
10-417-44	POSTAGE MACHINE LEASE	.00	42.04	105.00	62.96	40.0
10-417-55	POSTAGE	.00	.00	500.00	500.00	.0
10-417-61	OFFICE SUPPLIES	.00	.00	120.00	120.00	.0
10-417-63	ABATEMENT	.00	.00	1,500.00	1,500.00	.0
10-417-68	COPIER EXPENSE	.00	215.92	120.00	(95.92)	179.9
10-417-70	IT SUPPORT	.00	.00	200.00	200.00	.0
10-417-71	COMPUTER SOFTWARE	.00	115.50	100.00	(15.50)	115.5
10-417-85	CODE ENFORCEMENT	.00	.00	500.00	500.00	.0
10-417-91	NEWSLETTER	.00	.00	2,100.00	2,100.00	.0
	TOTAL COMMUNITY DEVELOPMENT	15.90	454.55	6,340.00	5,885.45	7.2
<u>PLANNING & ZONING</u>						
10-418-30	LEGAL/ENGINEERING SUPPORT	.00	2,164.25	3,500.00	1,335.75	61.8
10-418-35	COPIER LEASE	15.90	81.07	95.00	13.93	85.3
10-418-40	STAFF TRAINING	.00	.00	1,500.00	1,500.00	.0
10-418-41	TELEPHONE & INTERNET	.00	.00	425.00	425.00	.0
10-418-44	POSTAGE MACHINE LEASE	.00	43.16	200.00	156.84	21.6
10-418-49	COMMISSION TRAINING	.00	.00	500.00	500.00	.0
10-418-51	MEMBERSHIPS/PUBLICATIONS	.00	39.98	200.00	160.02	20.0
10-418-54	NOTICES/PUBLICATIONS	.00	93.97	1,000.00	906.03	9.4
10-418-55	POSTAGE	.00	116.37	105.00	(11.37)	110.8
10-418-61	OFFICE SUPPLIES	.00	9.49	50.00	40.51	19.0
10-418-68	COPIER EXPENSE	.00	215.92	100.00	(115.92)	215.9
10-418-70	IT SUPPORT	.00	.00	100.00	100.00	.0
10-418-71	COMPUTER SOFTWARE	.00	325.87	100.00	(225.87)	325.9
10-418-93	COMPREHENSIVE PLAN	.00	6,982.10	165,000.00	158,017.90	4.2
10-418-94	ZONING MAP	.00	.00	5,000.00	5,000.00	.0
10-418-98	IMPACT FEE STUDY	.00	.00	15,000.00	15,000.00	.0
	TOTAL PLANNING & ZONING	15.90	10,072.18	192,875.00	182,802.82	5.2

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY PROGRAMS</u>					
10-419-00 FOURTH OF JULY FESTIVAL	(30.00)	(30.00)	22,500.00	22,530.00	(.1)
10-419-01 WIGGINS OLD TIME CHRISTMAS	.00	617.41	5,000.00	4,382.59	12.4
10-419-02 FALL HARVEST FESTIVAL	.00	.00	1,000.00	1,000.00	.0
10-419-05 BUSINESS DIST BEAUTIFICATION	.00	25.00	3,000.00	2,975.00	.8
10-419-10 EVENTS COORINATOR	.00	.00	10,800.00	10,800.00	.0
10-419-20 DONATIONS/GRANTS	.00	250.00	10,000.00	9,750.00	2.5
10-419-58 COMMUNITY MEETINGS	.00	.00	2,000.00	2,000.00	.0
10-419-62 MAIN STREET PROGRAMS	.00	.00	5,000.00	5,000.00	.0
10-419-65 TREES/TREE PLANTING	.00	2,551.86	2,500.00	(51.86)	102.1
10-419-66 PLANTERS	.00	.00	250.00	250.00	.0
10-419-91 NEWSLETTER/EVENT POSTCARD	.00	498.26	750.00	251.74	66.4
10-419-99 OTHER MISCELLANEOUS	.00	30.60	.00	(30.60)	.0
TOTAL COMMUNITY PROGRAMS	(30.00)	3,943.13	62,800.00	58,856.87	6.3

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
10-421-02 CONTRACT SERVICES	.00	99.00	1,800.00	1,701.00	5.5
10-421-04 OFFICER EQUIPMENT	.00	615.00	30,000.00	29,385.00	2.1
10-421-15 POLICE SALARIES	18,716.17	81,409.17	194,443.00	113,033.83	41.9
10-421-20 EMPLOYEE BENEFITS	1,775.40	8,877.00	28,602.00	19,725.00	31.0
10-421-21 VEHICLE/MOBILE EQUIPMENT	.00	86.47	15,000.00	14,913.53	.6
10-421-22 FICA & MEDICARE	282.03	1,233.65	14,875.00	13,641.35	8.3
10-421-23 PENSION-FPPA	1,590.74	7,888.89	19,444.00	11,555.11	40.6
10-421-24 DEATH & DISABILITY-FPPA	212.51	850.34	3,306.00	2,455.66	25.7
10-421-25 UNEMPLOYMENT INSURANCE	5.67	114.77	583.00	468.23	19.7
10-421-26 WORKERS' COMPENSATION	116.29	2,631.96	6,500.00	3,868.04	40.5
10-421-28 FARM HOUSE UTILITIES-GAS/ELECT	.00	1,491.97	3,700.00	2,208.03	40.3
10-421-29 UNIFORMS	.00	567.33	2,500.00	1,932.67	22.7
10-421-30 PROFESSIONAL LEGAL SERVICES	.00	.00	1,000.00	1,000.00	.0
10-421-35 COPIER LEASE	15.90	89.04	150.00	60.96	59.4
10-421-40 TRAINING	.00	1,641.37	3,000.00	1,358.63	54.7
10-421-41 TELEPHONE & INTERNET	.00	.00	750.00	750.00	.0
10-421-42 MC COM CENTER PHONE LINE	41.47	162.62	600.00	437.38	27.1
10-421-43 REPAIRS AND MAINTENANCE (AUTO)	.00	540.64	7,500.00	6,959.36	7.2
10-421-44 UTILITIES-ELECTRIC	.00	315.74	1,200.00	884.26	26.3
10-421-45 UTILITIES-GAS	.00	.00	600.00	600.00	.0
10-421-46 CELL PHONE	226.08	1,183.77	2,400.00	1,216.23	49.3
10-421-48 TRASH	.00	.00	270.00	270.00	.0
10-421-49 OTHER MISCELLANEOUS	.00	.00	1,200.00	1,200.00	.0
10-421-52 INSURANCE & BONDS	.00	9,884.72	15,000.00	5,115.28	65.9
10-421-55 PRINTING	.00	.00	1,000.00	1,000.00	.0
10-421-61 OFFICE/GEN OPERATING SUPPLIES	32.33	414.32	1,000.00	585.68	41.4
10-421-62 FUEL	(33.73)	2,866.17	13,000.00	10,133.83	22.1
10-421-64 CRIME PREVENTION	.00	32.70	250.00	217.30	13.1
10-421-68 COPIER EXPENSE	.00	215.92	100.00	(115.92)	215.9
10-421-70 IT SUPPORT	.00	.00	2,500.00	2,500.00	.0
10-421-71 COMPUTER SOFTWARE	.00	249.99	4,000.00	3,750.01	6.3
10-421-72 AMMUNITION	.00	.00	2,000.00	2,000.00	.0
10-421-73 LEXIPOLE	.00	2,572.89	2,400.00	(172.89)	107.2
10-421-85 ANIMAL CONTROL	.00	.00	500.00	500.00	.0
10-421-90 MEMBERSHIP DUES	.00	50.00	300.00	250.00	16.7
10-421-91 POLICE VEHICLE SINKING FUND	.00	.00	5,000.00	5,000.00	.0
TOTAL POLICE DEPARTMENT	22,980.86	126,085.44	386,473.00	260,387.56	32.6
<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	2,302.50	1,000.00	(1,302.50)	230.3
10-424-31 COMMERCIAL BUILDING REVIEW	.00	13,290.20	5,000.00	(8,290.20)	265.8
10-424-32 RESIDENTIAL BUILDING REVIEW	.00	10,487.06	5,000.00	(5,487.06)	209.7
TOTAL BUILDING INSPECTION DEPARTMEN	.00	26,079.76	11,200.00	(14,879.76)	232.9

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS ADMINISTRATION</u>					
10-430-11 SALARY - PW MAINTENANCE(1)	8,301.43	38,938.34	5,428.00	(33,510.34)	717.4
10-430-15 SALARY-PW SEASONAL (MOWING)	.00	325.26	6,000.00	5,674.74	5.4
10-430-16 PW EMPLOYEES-FULL TIME	.00	2,307.75	40,419.00	38,111.25	5.7
10-430-20 EMPLOYEE BENEFITS - PW	770.30	3,851.50	8,104.00	4,252.50	47.5
10-430-22 FICA & MEDICARE	606.98	3,039.94	3,092.00	52.06	98.3
10-430-23 457 RETIREMENT	114.52	564.30	1,213.00	648.70	46.5
10-430-25 UNEMPLOYMENT INSURANCE - PW	15.85	79.34	138.00	58.66	57.5
10-430-26 WORKERS' COMPENSATION - PW	116.29	2,631.96	3,000.00	368.04	87.7
TOTAL PUBLIC WORKS ADMINISTRATION	9,925.37	51,738.39	67,394.00	15,655.61	76.8
<u>PUBLIC WORKS & STREETS DEPT</u>					
10-431-00 UNIFORMS - PW	.00	497.44	3,500.00	3,002.56	14.2
10-431-20 REPAIRS-EQUIPMENT & VEHICLES	656.25	10,831.72	9,500.00	(1,331.72)	114.0
10-431-21 STREETS-SIGNS & MATERIAL	.00	667.96	10,000.00	9,332.04	6.7
10-431-22 SNOW REMOVAL	1,987.64	4,500.72	.00	(4,500.72)	.0
10-431-23 EQUIPMENT RENTAL	.00	.00	200.00	200.00	.0
10-431-24 REPAIRS & MAINTENANCE-STREETS	4,996.96	11,771.96	.00	(11,771.96)	.0
10-431-25 FARM HOUSE MAINT	.49	439.91	3,000.00	2,560.09	14.7
10-431-28 FARM HOUSE UTILITIES	.00	.00	2,700.00	2,700.00	.0
10-431-35 COPIER LEASE	7.95	48.50	95.00	46.50	51.1
10-431-39 GIS	.00	.00	250.00	250.00	.0
10-431-40 EMPLOYEE TRAINING	.00	65.62	2,500.00	2,434.38	2.6
10-431-41 UTILITIES - ELECTRIC	.00	407.18	1,500.00	1,092.82	27.2
10-431-43 BUIDING MAINT	118.12	9,335.47	3,000.00	(6,335.47)	311.2
10-431-45 UTILITIES-GAS	.00	653.80	1,200.00	546.20	54.5
10-431-46 CELL PHONE	113.04	563.95	975.00	411.05	57.8
10-431-47 TELEPHONE & INTERNET	.00	85.04	800.00	714.96	10.6
10-431-48 TRASH	.00	.00	540.00	540.00	.0
10-431-52 INSURANCE - PW	.00	9,396.00	9,611.00	215.00	97.8
10-431-55 POSTAGE & SHIPPING-PW	.00	30.00	50.00	20.00	60.0
10-431-60 STREET LIGHTING - PW	.00	3,529.92	11,000.00	7,470.08	32.1
10-431-61 OFFICE SUPPLIES	.00	.00	1,400.00	1,400.00	.0
10-431-62 FUEL - PW	.00	4,378.39	8,500.00	4,121.61	51.5
10-431-63 CONTRACT REFUSE REMOVAL - PW	596.00	1,788.00	2,000.00	212.00	89.4
10-431-65 TREE PROGRAM	.00	2,119.77	1,500.00	(619.77)	141.3
10-431-66 PEST/WEED CONTROL - PW	.00	.00	1,600.00	1,600.00	.0
10-431-68 COPIER EXPENSE	.00	215.92	78.00	(137.92)	276.8
10-431-70 IT SUPPORT	.00	.00	2,500.00	2,500.00	.0
10-431-71 COMPUTER SOFTWARE	.00	437.25	424.00	(13.25)	103.1
10-431-74 EQUIPMENT- CAPITAL OUTLAY	.00	14.99	2,250.00	2,235.01	.7
10-431-75 RESERVE CAPITAL OUTLAY	.00	7,395.00	.00	(7,395.00)	.0
10-431-76 PW VEHICLES SINKING FUND	.00	.00	5,000.00	5,000.00	.0
10-431-77 PW HEAVY EQUIP SINKING FUND	.00	.00	5,000.00	5,000.00	.0
10-431-99 OTHER MISCELLANEOUS - PW	.00	917.87	.00	(917.87)	.0
TOTAL PUBLIC WORKS & STREETS DEPT	8,476.45	70,092.38	90,673.00	20,580.62	77.3

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORMWATER</u>					
10-432-59 STORMWATER ENGINEERING/DESIGN	.00	11,391.25	5,000.00	(6,391.25)	227.8
10-432-60 STORMWATER CONSTRUCTION	.00	3,290.76	.00	(3,290.76)	.0
10-432-61 RETENTION/DETENTION POND MAINT	58.95	131.94	750.00	618.06	17.6
10-432-62 CULVERT/DITCH MAINT	.00	3,600.00	1,000.00	(2,600.00)	360.0
10-432-63 3RD AVE STORM LIFT STATION	.00	.00	500.00	500.00	.0
10-432-64 STREET SWEEPING	.00	.00	500.00	500.00	.0
10-432-65 LEVEE REPAIR & MAINT	.00	401.17	500.00	98.83	80.2
TOTAL STORMWATER	58.95	18,815.12	8,250.00	(10,565.12)	228.1
<u>PARK & RECREATION</u>					
10-451-11 SALARIES - P&R DIRECTOR (SEAS)	3,246.51	11,472.13	16,200.00	4,727.87	70.8
10-451-12 SALARIES - SUMMER HELP (SEAS)	.00	.00	8,108.00	8,108.00	.0
10-451-16 SALARIES-PW FULL-TIME	.00	461.55	5,337.00	4,875.45	8.7
10-451-20 EMPLOYEE BENEFITS	79.18	395.90	.00	(395.90)	.0
10-451-22 FICA P&R	248.36	912.92	2,268.00	1,355.08	40.3
10-451-23 RENTS	9.50	46.85	.00	(46.85)	.0
10-451-25 UNEMPLOYMENT INSURANCE	6.50	23.90	23.00	(.90)	103.9
10-451-26 WORKERS' COMPENSATION	116.29	971.87	1,500.00	528.13	64.8
10-451-30 SPECIAL EVENTS - P&R	.00	.00	1,000.00	1,000.00	.0
10-451-38 CELL PHONE	37.68	189.63	490.00	300.37	38.7
10-451-39 TELEPHONE & INTERNET	.00	85.04	1,200.00	1,114.96	7.1
10-451-40 TRAINING	.00	15.71	1,000.00	984.29	1.6
10-451-41 UTILITIES - ELECTRIC	.00	2,911.02	12,000.00	9,088.98	24.3
10-451-42 PARK BUILDING MAINTENANCE	.00	221.12	.00	(221.12)	.0
10-451-43 PARK REPAIR AND MAINTENANCE	221.33	687.04	.00	(687.04)	.0
10-451-48 TRASH	.00	.00	800.00	800.00	.0
10-451-55 NEWSLETTERS/POSTCARDS/POSTAGE	.00	43.14	1,200.00	1,156.86	3.6
10-451-60 BACKGROUND CHECKS	.00	.00	735.00	735.00	.0
10-451-61 OPERATING SUPPLIES - P&R	64.46	626.52	4,500.00	3,873.48	13.9
10-451-62 PARKS & RECREATION PROGRAMS	.00	344.13	3,000.00	2,655.87	11.5
10-451-70 IT SUPPORT	.00	.00	100.00	100.00	.0
10-451-71 COMPUTER SOFTWARE	.00	968.12	2,100.00	1,131.88	46.1
10-451-83 SOFTBALL	.00	.00	2,750.00	2,750.00	.0
10-451-84 BASEBALL	.00	1,452.72	8,000.00	6,547.28	18.2
10-451-86 VOLLEYBALL	.00	.00	750.00	750.00	.0
10-451-87 SOCCER	.00	1,415.67	1,200.00	(215.67)	118.0
10-451-88 SUMMER ACTIVITY	.00	.00	2,000.00	2,000.00	.0
10-451-90 UNIFORMS & EQUIPMENT P&R	.00	138.75	2,100.00	1,961.25	6.6
10-451-91 MISC FEES	.00	235.54	.00	(235.54)	.0
10-451-92 PARK CONCESSION EXPENSE	.00	.00	100.00	100.00	.0
10-451-93 MEMBERSHIP/PUBLICATIONS	.00	.00	200.00	200.00	.0
TOTAL PARK & RECREATION	4,029.81	23,619.27	78,661.00	55,041.73	30.0
TOTAL FUND EXPENDITURES	204,977.67	589,817.69	1,465,893.00	876,075.31	40.2

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	2,432.69	151,174.19	(147,294.00)	(298,468.19)	102.6

TOWN OF WIGGINS
BALANCE SHEET
MAY 31, 2023

WATER ENTERPRISE

ASSETS

20-10100	CASH IN COMBINED CASH FUND	1,231,016.00	
20-10120	CASH ON HAND	50.00	
20-10210	WATER ENTERPRISE CLEARING ACCT	7,603.69	
20-10250	COLOTRUST-WATER FUND	110.42	
20-10251	HIGH PLAINS WATER ENTPR FUND	183,038.79	
20-10260	COLOTRUST - DEVELOPMENT FEES	109.45	
20-10261	2011 USDA DEBT SERV RESERVE	101,410.82	
20-10262	2013 USDA DEBT SERV RESERVE	154,804.12	
20-10270	COLOTRUST-WATER BOND ACCOUNT	22.44	
20-10271	63.23% BOTW DEBT SERVICE	1,355.15	
20-10273	2020 BOTW LOAN--SINKING FUND	548,271.17	
20-10280	COLOTRUST-WATER BOND RESERVE	111.46	
20-10281	BANK OF THE WEST WTR RESRVS	21,295.09	
20-10282	2020 BOTW LOAN--D.S. RESERVE	255,883.59	
20-10290	OPERATION & MAINTENANCE FUND	110.49	
20-11500	ACCOUNTS RECEIVABLE	78,051.30	
20-14000	CWCB LOAN PROCEEDS ESCROW	1,133,775.50	
20-14100	PREPAID EXPENSE	(35,830.78)	
20-16100	LAND	661,549.57	
20-16200	WATER RIGHTS	5,022,202.92	
20-16300	CONSTRUCTION IN PROGRESS	126,211.75	
20-16400	PLANT EQUIPMENT	7,382,696.17	
20-16401	OTHER EQUIPMENT	28,834.06	
20-16410	ACCUMULATED DEPRECIATION	(1,951,573.65)	
	TOTAL ASSETS		14,951,109.52

LIABILITIES AND EQUITY

LIABILITIES

20-20200	ACCOUNTS PAYABLE	(40,358.07)	
20-20300	ACCRUED COMPENSATED ABSENCES	7,854.14	
20-20301	ACCR'D COMP ABS--CURR. PORTION	1,963.54	
20-20400	ACCRUED INTEREST PAYABLE	193,135.55	
20-22530	2013 USDA	460,570.66	
20-22540	REVENUE BOND PAYABLE-REA	2,655,099.89	
20-22550	BOTW LOAN--63.23% WATER	1,827,739.03	
20-22600	CAPITAL LEASES PAYABLE	210,843.50	
20-22650	2017 CWCB NOTE PAYABLE	2,408,850.00	
20-22900	CUSTOMER DEPOSIT LIABILITY	74,433.85	
	TOTAL LIABILITIES		7,800,132.09

FUND EQUITY

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

WATER ENTERPRISE

UNAPPROPRIATED FUND BALANCE:			
20-29001	SUSPENSE	45,693.48	
	REVENUE OVER EXPENDITURES - YTD	(62,949.39)	
	BALANCE - CURRENT DATE	(17,255.91)	
	TOTAL FUND EQUITY		7,056,247.14
	TOTAL LIABILITIES AND EQUITY		14,856,379.23

TOWN OF WIGGINS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

WATER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES</u>					
20-34000 WATER SALES	77,534.69	334,285.89	900,000.00	565,714.11	37.1
20-34001 CUSTOMER DEPOSITS	.00	.00	500.00	500.00	.0
20-34002 BULK WATER SALES	89.00	178.00	5,000.00	4,822.00	3.6
20-34440 TAP FEES & ACQUISITION FEES	.00	23,278.00	.00	(23,278.00)	.0
20-34442 WATER METER SALES	305.00	861.00	7,800.00	6,939.00	11.0
20-34450 MISCELLANEOUS WATER INCOME	1,685.00	7,445.00	15,000.00	7,555.00	49.6
20-36000 WATER DEVELOPMENT CONTRIBUTION	75.00	225.00	.00	(225.00)	.0
20-36001 RENTAL INCOME	.00	452.00	10,000.00	9,548.00	4.5
20-36100 INTEREST EARNED	.00	247.19	.00	(247.19)	.0
 TOTAL FUND REVENUE	 79,688.69	 366,972.08	 938,300.00	 571,327.92	 39.1

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

WATER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROFESSIONAL SERVICES</u>					
20-410-13 FINANCIAL AUDIT	.00	.00	5,000.00	5,000.00	.0
20-410-30 LEGAL SERVICE	.00	.00	5,000.00	5,000.00	.0
20-410-31 WATER RIGHTS EXPENSES (LEGAL)	551.10	27,965.10	80,000.00	52,034.90	35.0
20-410-32 PROFESSIONAL SERVICES WATER	.00	32,430.55	90,000.00	57,569.45	36.0
20-410-33 POSTAGE	.00	536.81	1,200.00	663.19	44.7
20-410-34 WATER DEPOSIT REFUND	.00	.00	1,000.00	1,000.00	.0
20-410-38 PROFESSIONAL SERVICES ACCT	.00	.00	10,000.00	10,000.00	.0
20-410-40 TRAVEL, MEETINGS & TRAINING	.00	.00	4,000.00	4,000.00	.0
20-410-44 POSTAGE MACHINE LEASE	.00	61.97	105.00	43.03	59.0
20-410-59 DESIGN/SYSTEM ENGINEERING	.00	81,929.25	50,000.00	(31,929.25)	163.9
20-410-68 COPIER EXPENSE	.00	107.95	.00	(107.95)	.0
TOTAL PROFESSIONAL SERVICES	551.10	143,031.63	246,305.00	103,273.37	58.1
<u>WATER ADMINISTRATION</u>					
20-411-11 SALARY-TOWN CLERK	322.58	619.04	.00	(619.04)	.0
20-411-12 EMPLOYEE SALARY-ADMINISTRATION	.00	.00	67,195.00	67,195.00	.0
20-411-15 ADMINISTRATION DEPT EMPLOYEES	4,882.78	26,917.64	.00	(26,917.64)	.0
20-411-20 EMPLOYEE BENEFITS	327.67	1,638.35	10,011.00	8,372.65	16.4
20-411-22 FICA & MEDICARE	391.82	2,074.51	5,141.00	3,066.49	40.4
20-411-23 457 RETIREMENT	233.76	1,152.05	3,500.00	2,347.95	32.9
20-411-25 UNEMPLOYMENT INSURANCE	4.59	36.09	202.00	165.91	17.9
20-411-26 WORKERS' COMPENSATION	116.29	141.81	175.00	33.19	81.0
20-411-72 UTILITY BILLING SOFTWARE EXP	.00	.00	2,920.00	2,920.00	.0
TOTAL WATER ADMINISTRATION	6,279.49	32,579.49	89,144.00	56,564.51	36.6
<u>PUBLIC WORKS ADMINISTRATION</u>					
20-430-11 SALARY-PW MAINTENANCE	1,750.20	8,623.55	24,017.00	15,393.45	35.9
20-430-15 EMPL SALARY-PW P/T SEASONAL	.00	.00	7,332.00	7,332.00	.0
20-430-20 EMPLOYEE BENEFITS	345.56	1,727.80	4,767.00	3,039.20	36.3
20-430-22 FICA & MEDICARE	119.86	589.55	2,398.00	1,808.45	24.6
20-430-23 457 RETIREMENT	52.52	258.75	720.00	461.25	35.9
20-430-25 UNEMPLOYMENT INSURANCE	3.12	15.36	72.00	56.64	21.3
20-430-26 WORKERS' COMPENSATION	.00	.00	750.00	750.00	.0
TOTAL PUBLIC WORKS ADMINISTRATION	2,271.26	11,215.01	40,056.00	28,840.99	28.0
<u>SUPPLIES</u>					
20-431-22 EQUIPMENT REPAIRS AND MAINT	.00	64.12	5,000.00	4,935.88	1.3
20-431-62 FUEL	.00	1,013.86	750.00	(263.86)	135.2
20-431-75 VEHICLE REPAIR	.00	.00	1,500.00	1,500.00	.0
TOTAL SUPPLIES	.00	1,077.98	7,250.00	6,172.02	14.9

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

WATER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATIONS</u>					
20-432-00 LINE MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
20-432-05 UTILITY LOCATE EXPENSE	.00	.00	400.00	400.00	.0
20-432-30 CONTRACT OPERATOR	.00	1,120.00	6,000.00	4,880.00	18.7
20-432-35 COPIER LEASE	7.95	80.30	600.00	519.70	13.4
20-432-37 ANALYTICAL/SAMPLING EXPENSE	.00	3,132.80	13,500.00	10,367.20	23.2
20-432-39 GIS	.00	57.75	1,125.00	1,067.25	5.1
20-432-40 TELEPHONE & INTERNET	102.92	530.79	2,000.00	1,469.21	26.5
20-432-41 UTILITIES-ELECTRIC	.00	19,858.16	80,000.00	60,141.84	24.8
20-432-45 UTILITIES-GAS	.00	1,112.76	2,500.00	1,387.24	44.5
20-432-46 CELL PHONE	.00	.00	764.00	764.00	.0
20-432-48 TRASH	.00	.00	100.00	100.00	.0
20-432-49 UTILITIES-PROPANE	(2,159.34)	2,292.27	7,000.00	4,707.73	32.8
20-432-50 PERMIT FEES	.00	.00	1,500.00	1,500.00	.0
20-432-52 INSURANCE AND BONDS	.00	4,560.39	8,000.00	3,439.61	57.0
20-432-53 BOOSTER STATION MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
20-432-54 WATER MAIN INSTALLATION EXP	.00	1,756.50	2,500.00	743.50	70.3
20-432-55 METER INSTALL EXPENSE	.00	1,095.40	7,800.00	6,704.60	14.0
20-432-56 MAINTENANCE (PLANT) RO	.00	437.94	10,000.00	9,562.06	4.4
20-432-57 TREATMENT/OPERATING SUPPLIES	.00	1,502.20	8,000.00	6,497.80	18.8
20-432-59 WATER WELL MAINTENANCE	.00	337.09	1,000.00	662.91	33.7
20-432-61 OFFICE SUPPLIES	.00	.00	1,500.00	1,500.00	.0
20-432-68 COPIER EXPENSE	.00	.00	800.00	800.00	.0
20-432-70 IT SUPPORT	.00	2,500.00	500.00	(2,000.00)	500.0
20-432-75 SYSTEM REPAIR & MAINTENANCE	.00	51.96	2,000.00	1,948.04	2.6
20-432-85 WATER LEASES	.00	3,148.50	70,000.00	66,851.50	4.5
20-432-87 EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
20-432-99 OTHER MISCELLANEOUS EXPENSE	.00	48.48	1,000.00	951.52	4.9
TOTAL OPERATIONS	(2,048.47)	43,623.29	243,589.00	199,965.71	17.9
<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	63,313.00	73,536.00	147,000.00	73,464.00	50.0
20-471-12 LEASE/PURCHASE PMT-KAMMERER	3,510.42	17,552.10	42,125.00	24,572.90	41.7
20-471-13 BOTW SINKING FUND PAYMENT	.00	36,132.75	40,000.00	3,867.25	90.3
20-471-14 BOTW INTEREST PAYMENT	.00	71,173.22	95,000.00	23,826.78	74.9
20-471-50 LOAN ISSUANCE COSTS	.00	.00	18,969.00	18,969.00	.0
TOTAL DEBT SERVICE	66,823.42	198,394.07	388,094.00	189,699.93	51.1
TOTAL FUND EXPENDITURES	73,876.80	429,921.47	1,014,438.00	584,516.53	42.4
NET REVENUE OVER EXPENDITURES	5,811.89	(62,949.39)	(76,138.00)	(13,188.61)	(82.7)

TOWN OF WIGGINS
BALANCE SHEET
MAY 31, 2023

SEWER ENTERPRISE

ASSETS

30-10100	CASH IN COMBINED CASH FUND	1,216,352.54	
30-10250	COLOTRUST FUND	110.42	
30-10251	HIGH PLAINS SEWER ENTPR FUND	63,733.32	
30-10260	COLOTRUST SEWER PROJECT	110.42	
30-10271	36.77% BOTW DEBT SERVICE	788.55	
30-10273	2020 BOTW LOAN--SINKING FUND	318,834.83	
30-10282	2020 BOTW LOAN--D.S. RESERVE	148,803.41	
30-10290	CD 1726--STORM SEWER WGNS SCH	12,344.09	
30-11500	ACCOUNTS RECEIVABLE	42,116.36	
30-14100	PREPAID EXPENSE	(35,830.78)	
30-16100	LAND	821,659.00	
30-16200	BUILDINGS	130,310.00	
30-16300	CONSTRUCTION IN PROGRESS	63,081.99	
30-16400	EQUIPMENT	2,118,488.31	
30-16401	OTHER EQUIPMENT	25,098.72	
30-16410	ACCUMULATED DEPRECIATION-EQ	(819,302.04)	
	TOTAL ASSETS		4,106,699.14

LIABILITIES AND EQUITY

LIABILITIES

30-20200	ACCOUNTS PAYABLE	(36,715.99)	
30-20300	ACCRUED COMPENSATED ABSENCES	7,854.14	
30-20301	ACCR'D COMP ABS--CURR. PORTION	1,963.54	
30-20400	ACCRUED INTEREST PAYABLE	9,208.09	
30-22550	BOTH 36.77% SEWER LOAN	1,062,880.97	
30-22900	CUSTOMER DEPOSIT LIABILITY	9,406.32	
30-22905	DEVELOPER PERFORMANCE DEPOSIT	11,750.00	
	TOTAL LIABILITIES		1,066,347.07

FUND EQUITY

30-27900	RETAINED EARNINGS	3,021,619.63	
	UNAPPROPRIATED FUND BALANCE:		
30-29001	SUSPENSE	26,572.02	
	REVENUE OVER EXPENDITURES - YTD	25,058.08	
	BALANCE - CURRENT DATE	51,630.10	
	TOTAL FUND EQUITY		3,073,249.73
	TOTAL LIABILITIES AND EQUITY		4,139,596.80

TOWN OF WIGGINS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

SEWER ENTERPRISE

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
	<u>REVENUES</u>					
30-34000	SEWER SALES	36,516.02	181,667.06	420,000.00	238,332.94	43.3
30-34001	CUSTOMER DEPOSITS	.00	.00	150.00	150.00	.0
30-36100	INTEREST EARNED	.00	38.22	.00	(38.22)	.0
	TOTAL FUND REVENUE	<u>36,516.02</u>	<u>181,705.28</u>	<u>420,150.00</u>	<u>238,444.72</u>	<u>43.3</u>

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

SEWER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROFESSIONAL SERVICES</u>					
30-410-13 FINANCIAL AUDIT	.00	.00	5,000.00	5,000.00	.0
30-410-30 LEGAL SERVICE	.00	.00	2,000.00	2,000.00	.0
30-410-32 PROFESSIONAL SERVICES	.00	5,789.55	20,000.00	14,210.45	29.0
30-410-33 POSTAGE	.00	536.81	1,000.00	463.19	53.7
30-410-34 SEWER DEPOSIT REFUND	.00	.00	500.00	500.00	.0
30-410-35 COPIER LEASE	7.95	80.30	600.00	519.70	13.4
30-410-40 TRAINING	.00	.00	1,000.00	1,000.00	.0
30-410-44 POSTAGE MACHINE LEASE	.00	61.97	105.00	43.03	59.0
30-410-67 OFFICE SUPPLIES	.00	.00	200.00	200.00	.0
30-410-68 COPIER EXPENSE	.00	107.95	600.00	492.05	18.0
TOTAL PROFESSIONAL SERVICES	7.95	6,576.58	31,005.00	24,428.42	21.2

SEWER ADMINISTRATION

30-411-11 SALARY-TOWN CLERK	215.05	511.51	.00 (511.51)	.0
30-411-14 EMPLOYEE SALARIES-ADMIN	.00	.00	67,195.00	67,195.00	.0
30-411-15 ADMINISTRATION DEPT EMPLOYEES	4,882.74	26,917.49	.00 (26,917.49)	.0
30-411-20 EMPLOYEE BENEFITS	327.66	1,638.30	10,011.00	8,372.70	16.4
30-411-22 FICA & MEDICARE	383.52	2,066.09	5,141.00	3,074.91	40.2
30-411-23 457 RETIREMENT	233.78	1,152.09	3,500.00	2,347.91	32.9
30-411-25 UNEMPLOYMENT INSURANCE	4.37	35.96	202.00	166.04	17.8
30-411-26 WORKERS' COMPENSATION	.00	.00	175.00	175.00	.0
30-411-70 IT SUPPORT	.00	.00	250.00	250.00	.0
30-411-72 UTILITY SOFTWARE EXPENSE	.00	.00	2,920.00	2,920.00	.0
TOTAL SEWER ADMINISTRATION	6,047.12	32,321.44	89,394.00	57,072.56	36.2

PUBLIC WORKS ADMINISTRATION

30-430-11 SALARY-PW MAINTENANCE	1,750.20	7,700.45	.00 (7,700.45)	.0
30-430-12 SALARY-PW MAINTENANCE	.00	923.10	24,017.00	23,093.90	3.8
30-430-13 EMPL SALARY-PW P/T SEASONAL	.00	.00	7,332.00	7,332.00	.0
30-430-20 EMPLOYEE BENEFITS	345.56	1,727.80	4,767.00	3,039.20	36.3
30-430-22 FICA & MEDICARE	119.84	589.40	2,398.00	1,808.60	24.6
30-430-23 457 RETIREMENT	52.50	258.65	720.00	461.35	35.9
30-430-25 UNEMPLOYMENT	3.10	15.24	72.00	56.76	21.2
30-430-26 WORKERS' COMPENSATION	116.29	141.81	750.00	608.19	18.9
TOTAL PUBLIC WORKS ADMINISTRATION	2,387.49	11,356.45	40,056.00	28,699.55	28.4

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

SEWER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WWTP</u>					
30-431-22 EQUIPMENT MAINTENANCE/REPAIRS	.00	.00	1,500.00	1,500.00	.0
30-431-45 UTILITIES-GAS	.00	.00	400.00	400.00	.0
30-431-48 TRASH	.00	.00	876.00	876.00	.0
30-431-51 WWTP ENGINEERING & CONTINGENCY	.00	.00	7,500.00	7,500.00	.0
30-431-59 ENGINEERING DESIGN	.00	8,125.00	15,000.00	6,875.00	54.2
30-431-62 FUEL	.00	675.34	800.00	124.66	84.4
30-431-74 CAPITAL OUTLAY WWTP	.00	.00	25,000.00	25,000.00	.0
30-431-75 VEHICLE REPAIRS	.00	64.12	5,000.00	4,935.88	1.3
TOTAL WWTP	.00	8,864.46	56,076.00	47,211.54	15.8
<u>OPERATIONS</u>					
30-432-00 LINE MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
30-432-05 UTILITY LOCATE EXPENSE	.00	.00	300.00	300.00	.0
30-432-30 CONTRACT OPERATOR	.00	1,120.00	6,000.00	4,880.00	18.7
30-432-39 COMPUTER SOFTWARE-GIS	.00	57.75	1,125.00	1,067.25	5.1
30-432-41 UTILITIES-ELECTRIC	.00	7,820.62	28,000.00	20,179.38	27.9
30-432-42 TELEPHONE/INTERNET	39.72	318.41	500.00	181.59	63.7
30-432-45 UTILITIES --GAS	.00	653.80	1,200.00	546.20	54.5
30-432-46 CELL PHONE	.00	.00	300.00	300.00	.0
30-432-48 TRASH	.00	400.00	1,200.00	800.00	33.3
30-432-50 PERMIT FEES	.00	1,708.00	3,500.00	1,792.00	48.8
30-432-51 ANALYTICAL/SAMPLING EXPENSE	.00	4,668.40	3,000.00	(1,668.40)	155.6
30-432-52 INSURANCE AND BONDS	.00	4,560.39	9,000.00	4,439.61	50.7
30-432-53 SEWER CLEANING/VIDEO	.00	.00	5,000.00	5,000.00	.0
30-432-54 INSTALLATION OF LINE EXPENSE	.00	.00	500.00	500.00	.0
30-432-55 GENERAL MAINT CENT LIFT ST	.00	.00	500.00	500.00	.0
30-432-56 GENERAL MAINTENANCE OF PLANT	260.00	8,259.07	2,000.00	(6,259.07)	413.0
30-432-57 GENERAL MAINT JOHNSON LT ST	.00	226.20	500.00	273.80	45.2
30-432-59 ENGINEERING DESIGN	.00	.00	5,000.00	5,000.00	.0
30-432-60 TREATMENT OPERATIONS	.00	5,111.80	7,500.00	2,388.20	68.2
30-432-61 OFFICE SUPPLIES	.00	.00	800.00	800.00	.0
30-432-99 OTHER MISCELLANEOUS EXPENSE	.00	.00	1,000.00	1,000.00	.0
TOTAL OPERATIONS	299.72	34,904.44	81,925.00	47,020.56	42.6
<u>DEBT SERVICE</u>					
30-471-13 BOTW SINKING FUND PAYMENT	.00	43,392.22	106,288.00	62,895.78	40.8
30-471-14 BOTW INTEREST PAYMENT	.00	19,231.61	44,124.00	24,892.39	43.6
30-471-50 LOAN ISSUANCE COSTS	.00	.00	11,031.00	11,031.00	.0
TOTAL DEBT SERVICE	.00	62,623.83	161,443.00	98,819.17	38.8
TOTAL FUND EXPENDITURES	8,742.28	156,647.20	459,899.00	303,251.80	34.1

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

SEWER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	27,773.74	25,058.08	(39,749.00)	(64,807.08)	63.0

TOWN OF WIGGINS
BALANCE SHEET
MAY 31, 2023

SALES TAX CAPITAL IMPROVEMENT

ASSETS

40-10100	CASH IN COMBINED CASH FUND	833,692.04	
40-10250	COLOTRUST FUND	110.42	
40-10251	HIGH PLAINS 1% TAX FUND	15,209.72	
40-11500	ACCOUNTS RECEIVABLE	50,679.16	
	TOTAL ASSETS		899,691.34

LIABILITIES AND EQUITY

LIABILITIES

40-20200	ACCOUNTS PAYABLE	(1,250.00)	
40-25320	FUND BALANCE	897,307.97	
	TOTAL LIABILITIES		896,057.97

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD	(175,820.28)		
BALANCE - CURRENT DATE	(175,820.28)		
TOTAL FUND EQUITY		(175,820.28)	
TOTAL LIABILITIES AND EQUITY			720,237.69

TOWN OF WIGGINS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

SALES TAX CAPITAL IMPROVEMENT

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
	<u>REVENUES</u>					
40-31300	1% TOWN SALES TAX	39,417.80	150,745.63	300,000.00	149,254.37	50.3
40-36100	INTEREST EARNED	.00	23.37	5.00	(18.37)	467.4
	TOTAL FUND REVENUE	<u>39,417.80</u>	<u>150,769.00</u>	<u>300,005.00</u>	<u>149,236.00</u>	<u>50.3</u>

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

SALES TAX CAPITAL IMPROVEMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL PROJECTS</u>					
40-430-00 CIP - SEWER REPLACE BNSF	.00	292,933.78	.00	(292,933.78)	.0
40-430-05 CIP-NORTH STORM DETENTION	.00	.00	75,000.00	75,000.00	.0
40-430-10 CIP-MAIN STREET C&G 3RD TO 5TH	.00	702.50	.00	(702.50)	.0
40-430-16 CIP-TOWN HALL DIGITAL SIGN	.00	32,953.00	50,000.00	17,047.00	65.9
40-430-17 CIP-TH/PW EXT IMP	.00	.00	10,000.00	10,000.00	.0
40-430-18 CIP-NON POT WATER MAIN	.00	.00	100,000.00	100,000.00	.0
40-430-19 CIP-CR P CROSSING SIGNAL	.00	.00	10,000.00	10,000.00	.0
TOTAL CAPITAL PROJECTS	.00	326,589.28	245,000.00	(81,589.28)	133.3
TOTAL FUND EXPENDITURES	.00	326,589.28	245,000.00	(81,589.28)	133.3
NET REVENUE OVER EXPENDITURES	39,417.80	(175,820.28)	55,005.00	230,825.28	(319.6)

TOWN OF WIGGINS
BALANCE SHEET
MAY 31, 2023

SALES TAX STREETS

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

REVENUE OVER EXPENDITURES - YTD (87,111.62)

BALANCE - CURRENT DATE (87,111.62)

TOTAL FUND EQUITY (87,111.62)

TOTAL LIABILITIES AND EQUITY (87,111.62)

TOWN OF WIGGINS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

SALES TAX STREETS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	REVENUES					
45-31300	1% TOWN SALES TAX (2022)	39,417.80	39,417.80	300,000.00	260,582.20	13.1
45-36100	INTEREST EARNED	.00	.00	5.00	5.00	.0
	TOTAL FUND REVENUE	39,417.80	39,417.80	300,005.00	260,587.20	13.1

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

SALES TAX STREETS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL PROJECTS</u>					
45-430-10	CIP-MAIN STREET C&G 3RD TO 5TH	125,229.42	125,229.42	100,000.00	(25,229.42)	125.2
	TOTAL CAPITAL PROJECTS	125,229.42	125,229.42	100,000.00	(25,229.42)	125.2
	<u>DEPARTMENT 431</u>					
45-431-22	REPAIRS & MAINTENANCE-STREETS	.00	1,300.00	25,000.00	23,700.00	5.2
	TOTAL DEPARTMENT 431	.00	1,300.00	25,000.00	23,700.00	5.2
	TOTAL FUND EXPENDITURES	125,229.42	126,529.42	125,000.00	(1,529.42)	101.2
	NET REVENUE OVER EXPENDITURES	(85,811.62)	(87,111.62)	175,005.00	262,116.62	(49.8)

TOWN OF WIGGINS
BALANCE SHEET
MAY 31, 2023

CONSERVATION TRUST

ASSETS

50-10100	CASH IN COMBINED CASH FUND	25,388.58	
50-10250	COLOTRUST FUND	111.11	
50-10251	HIGH PLAINS CNSRVTN TRST FUND	14,244.79	
	TOTAL ASSETS		39,744.48

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD	1,091.38		
BALANCE - CURRENT DATE		1,091.38	
TOTAL FUND EQUITY			1,091.38
TOTAL LIABILITIES AND EQUITY			40,825.73

TOWN OF WIGGINS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

CONSERVATION TRUST

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
	<u>REVENUES</u>					
50-33501	CT - ST PROCEEDS (LOTTERY)	.00	6,486.25	13,000.00	6,513.75	49.9
50-36100	INTEREST EARNED	.00	10.13	10.00	(.13)	101.3
	TOTAL FUND REVENUE	.00	6,496.38	13,010.00	6,513.62	49.9

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

CONSERVATION TRUST

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>DEPARTMENT 430</u>					
50-430-15	CAPITAL OUTLAY--K PARK ELEC	.00	5,405.00	10,000.00	4,595.00	54.1
	TOTAL DEPARTMENT 430	.00	5,405.00	10,000.00	4,595.00	54.1
	<u>PARK OPERATIONS</u>					
50-452-60	REPAIRS AND MAINTENANCE	.00	.00	2,500.00	2,500.00	.0
	TOTAL PARK OPERATIONS	.00	.00	2,500.00	2,500.00	.0
	TOTAL FUND EXPENDITURES	.00	5,405.00	12,500.00	7,095.00	43.2
	NET REVENUE OVER EXPENDITURES	.00	1,091.38	510.00	(581.38)	214.0



STAFF SUMMARY

**Board of Trustees Meeting
June 28, 2023**

DATE: June 23, 2023

AGENDA ITEM NUMBER: 5

TOPIC: Consideration of Resolution No. 27-2023 – A Resolution Authorizing the Town Manager to Purchase Aerators for the Wastewater Treatment Facility

STAFF MEMBER RESPONSIBLE: Tom Acre, Town Manager

BACKGROUND

As previously communicated to the Board of Trustees, the aerators for the wastewater treatment plant need to be improved so we can continue to meet our discharge limits for our Discharge Permit from the Colorado Department of Public Health and Environment (CDPHE). The aerator improvement will provide the reduction of BOD, ammonia, and nitrates in the discharge from the oxidation ditch treatment process at the wastewater treatment plant. The aerators selected for use can be removed and used when a new wastewater treatment facility is built. Bids were solicited from suppliers for the specified aerators that meet CDPHE approval. Only, one bid, from, Newterra Corporation, Inc. was received for the specified aerators.

SUMMARY

Newterra Corporation, Inc. was the sole aerator supplier that responded to bid solicitation. Their bid was \$142,837 without bid alternatives, and \$192,702 including Bid Alternatives No. 7 (Controls) and No. 8 (Blower VFD). Miller & Associates recommends the Town acquire the controls and blower VFD independently from purchasing the aerators. The recommendation regarding award of the aerator purchase from Miller & Associates is attached to this Staff Summary.

FISCAL IMPACT

Approval of a Resolution meeting authorizing the Town Manager to purchase aerators will impact the Sewer Enterprise Fund by \$142,837. The Town has received \$292,320 from the

American Rescue Plan Act of 2021 that will be used to fund the WWTF Aeration Improvement Project.

APPLICABILITY TO TOWN OBJECTIVES AND GOALS TO PROVIDE SERVICES

Proving reliable water and wastewater treatment facilities is one of the goals of the Town Board of Trustees and Staff. Maintaining the Town's wastewater treatment plant to continue to meet CDPHE Discharge Permit limits is part of providing reliable service to its citizens.

MOTION FOR APPROVAL

I make a motion to adopt Resolution No. 27-2023 – A Resolution Authorizing the Town Manager to Purchase Aerators for the Wastewater Treatment Facility.

ACTION REQUESTED

MOTION, SECOND, ROLL-CALL VOTE

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



**TOWN OF WIGGINS, COLORADO
RESOLUTION NO. 27-2023**

**A RESOLUTION AUTHORIZING THE TOWN MANAGER TO PURCHASE
AERATORS FOR THE WASTEWATER TREATMENT FACILITY**

WHEREAS, the Town of Wiggins Board of Trustees desires to improve the aerators at the Waste Water Treatment Facility; and

WHEREAS, the Town of Wiggins through staff and the project engineer solicited sealed bids for this equipment; and

WHEREAS, the Town of Wiggins received acceptable bids from one qualified contractor who could provide the necessary equipment to meet the specifications approved by CDPHE; and

WHEREAS, the Town of Wiggins has received funds from the American Rescue Plan Act of 2021 that can be used as funding source to purchase the aerators.

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

Section 1. The Board of Trustees hereby authorizes the Town Manager to purchase the aerators from Newterra Corporation, Inc. for \$147,837; and

Section 2. The Town Manager and Town Clerk are hereby authorized to execute and deliver all documents and monies in accordance with this Resolution.

INTRODUCED, ADOPTED AND RESOLVED THIS 28TH DAY OF JUNE, 2023.

TOWN OF WIGGINS, COLORADO

Christopher Franzen, Mayor

ATTEST:

Tom Acre, Interim Town Clerk

May 8, 2023



12640 West Cedar Drive, Suite C
Lakewood, CO 80228

Tel: 303-985-4204
www.miller-engineers.com

Mr. Tom Acre
Town Manager – Town of Wiggins, CO
304 Central Ave
Wiggins, CO 80654

Re: Aeration Improvement Project Equipment Procurement – Recommendation of Award

Dear Mr. Acre,

The purpose of this letter is to provide the Town of Wiggins with a Recommendation of Award for the Aeration Improvement Project Equipment Procurement. A single bid was received from Newterra Corporation Inc. totaling \$142,837 without bid alternatives, and \$192,702 including Bid Alternatives No. 7 (Controls) and No. 8 (Blower VFD). The project consists of bonds and insurances, shop drawings, furnishment and shipping of equipment, spare parts, start-up services, and the O&M manuals. The procurement does not include the cost of installation for equipment, electrical or controls. The Town will be responsible for the installation of equipment with all required appurtenances, electrical, and controls necessary for operation.

Miller & Associates staff checked the contents of the bid received from Newterra Corporation Inc. and evaluated the bid package. Considering that a new wastewater treatment facility is on the horizon for the Town of Wiggins, it is not recommended that the Town purchase the controls and blower VFD at this time. Miller & Associates staff have determined that the Town could source a simple control system for much less than the \$30,436 presented in the bid and still make effective use of the equipment.

Miller & Associates recommends that the award of the Aeration Improvement Project Equipment Procurement be awarded to Newterra Corporation Inc. for \$142,837 for the procurement of the aeration equipment without the bid alternatives.

Please feel free to contact me with any questions or concerns.

Sincerely,

A handwritten signature in blue ink that reads 'Michael Trbovich'. The signature is written in a cursive style and is positioned over a light blue rectangular background.

Mike Trbovich E.I.
Miller & Associates Consulting Engineers, P.C.



STAFF SUMMARY

Board of Trustees Meeting June 28, 2023

DATE: June 26, 2023

AGENDA ITEM NUMBER: 6

TOPIC: Consideration of Resolution 28-2023 – A Resolution Authorizing Changes to the Authorized Signers for the Town’s Banking Accounts

STAFF MEMBER RESPONSIBLE: Tom Acre, Town Manager

BACKGROUND:

The Board of Trustees adopted Resolution No. 26-2023 on May 24, 2023 adding Joenne Quimby as an authorized signatory to the Town’s commercial checking, savings, credit accounts and safe deposit boxes with High Plains Bank, Bank of the West, WEX and other financial institutions. Joenne recently decided to retire, necessitating removing her as an authorized signatory.

SUMMARY:

This Resolution removes Joenne Quimby, as an authorized signatory for the commercial checking, savings, credit accounts with High Plains Bank, Bank of the West, WEX, other financial institutions and the safe deposit box.

FISCAL IMPACT:

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

APPLICABILITY TO TOWN OBJECTIVES AND GOALS TO PROVIDE SERVICES:

The Town of Wiggins strives to be as fiscally responsible as possible. Having four people on the accounts as signatories allows us to achieve this goal.

OPTIONS AVAILABLE TO THE BOARD OF TRUSTEES:

The Board of Trustees can adopt the resolution as presented, modify the resolution, or elect not to adopt the resolution.

MOTION FOR APPROVAL:

I make the motion to adopt Resolution 28-2023 - A Resolution Authorizing Changes to the Authorized Signers for the Town’s Banking Accounts.

ACTION REQUESTED:

Motion, Second, Roll-Call Vote.

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



**TOWN OF WIGGINS
RESOLUTION NO. 28-2023**

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

WHEREAS, the Town of Wiggins has commercial checking, savings and credit accounts with High Plains Bank, Bank of the West, WEX, other financial institutions, and a safe deposit box; and

WHEREAS, the Town of Wiggins added a new banking account and changed checking accounts at High Plains Bank which require updated signature cards; and

WHEREAS, the Town Board of Trustees adopted Resolution No. 26-2023 on May 24, 2023 adding Joenne Quimby, Accounting Clerk as a signatory agent for such accounts; and

WHEREAS, Joenne Quimby, Accounting Clerk recently decided to retire.

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

Section 1. The Board of Trustees hereby removes Joenne Quimby, Accounting Clerk as a signatory agent for all checking, savings, credit accounts, and safe deposit box effective immediately.

Section 2. The Board of Trustees hereby authorizes Mayor Christopher Franzen, Mayor Pro-Tem David Herbstman, and Town Manager/Interim Town Clerk, John T. "Tom" Acre remain as signatory agents for all checking, savings, credit accounts, and safe deposit box effective immediately.

Section 2. The Interim Town Clerk is hereby authorized to execute and deliver any and all documents necessary to effect the change.

INTRODUCED, ADOPTED AND RESOLVED THIS 28TH DAY OF JUNE 2023.

TOWN OF WIGGINS, COLORADO

Christopher Franzen, Mayor

ATTEST:

Tom Acre, Interim Town Clerk