



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

December 27, 2023 at 7:00 P.M.

**304 CENTRAL AVENUE
WIGGINS, CO 80654**

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

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

MEETING AGENDA

I. INTRODUCTIONS

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

II. CONSENT AGENDA

1. Approval of Board of Trustees Meeting Minutes November 8, 2023
2. Approval of Board of Trustees Special Meeting Minutes December 13, 2023
3. Approval of Bills November-December, 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 three (3) minutes. The Board will not respond to your comments this evening, rather they will take your comments and suggestions under advisement and provide direction to the appropriate member of Town Staff for follow-up.

V. PUBLIC HEARING (*Public input will be taken during the public hearing.*)

1. **2024 Town of Wiggins Budget**
2. **Consideration of Resolution No. 46-2023** - A Resolution Levying General Property Taxes for the Year 2023 to Help Defray the Costs of Government for the Town of Wiggins, Colorado for the 2024 Budget Year
3. **Consideration of Resolution No. 47-2023** – A Resolution Summarizing Expenditures and Revenues for Each Fund and Adopting a Budget for the Town of Wiggins, Colorado for the Calendar Year Beginning January 1, 2024 and Ending December 31, 2024.
4. **Consideration of Resolution No. 48-2023** – A Resolution Appropriating Sums of Money to the Various Funds and Spending Agencies in the Amounts and for the Purposes Set Forth Below for the Town of Wiggins, Colorado for the 2024 Budget Year.
5. **Consideration of Resolution No. 49-2023** – A Resolution Certifying Compliance with Article X, Section 20 of the Colorado Constitution.
6. **Consideration of Resolution No. 50-2023** – A Resolution Creating a Non-Emergency Reserve for the Town of Wiggins, Colorado.

VI. CONSIDERATION OF RESOLUTION NO. 51-2023

A Resolution in Support of and Authorizing the Town Manager to Apply for an Energy Mineral Impact Assistance Grant from the Colorado Department Local Affairs

1. Resolution No. 51-2023

VII. EXECUTIVE SESSION

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

VIII. REPORT FROM EXECUTIVE SESSION

(For Discussion, Direction or Action)

IX. ADJOURNMENT

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



MINUTES OF MEETING

TOWN OF WIGGINS BOARD OF TRUSTEES MEETING

November 8, 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, November 8, 2023. Mayor Chris Franzen called the meeting to order at 7:06 p.m. The following Trustees answered roll call: Mayor Chris Franzen, Mayor Pro-Tem David Herbstman, and Trustees: Bryan Flax, Steven Perrott, Bruce Miller, Jerry Schwindt, and Mandy Camilleri. Staff present were Tom Acre, Town Manager and Nichole Seiber, Town Clerk/Treasurer.

APPROVAL OF THE AGENDA

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

CONSENT AGENDA

Trustee Miller asked if the Town was caught up on the Jones account. The Public Works Supervisor stated the Town is getting caught up with the Jones account bills. Mayor Franzen asked that the Town have Jones bill the Town monthly to keep on top of payments.

Trustee Flax asked where we replaced the curb and sidewalk. Mayor Franzen replied in Kiowa Park on Osprey.

Mayor Franzen inquired about the Town having any pothole mix left. The Public Works Supervisor stated the Town does. Trustee Miller asked if the Town's roller works and stated it would be nice it to pack the repairs that are done. Mayor Franzen asked if we had a packer. There was discussion between the Board and the Public Works Supervisor to purchase a packer for patching potholes.

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

TOWN MANAGER REPORT

The Town Manager stated he has been working with and training the new Town Clerk/Treasurer. He also said open enrollment will begin at the end of the week.

The Town Manager stated there are a couple of grants through DOLA that he is interested in. One is the Energy Mineral Impact Assistance Grant and the other is More Housing Now and Land Use Initiative. According to the Regional Manager, Greg ETL, the water line project should fit well because it supports housing and is utilities related. The Town Manager stated he needs to talk with the Grant



Project Manager about the project before submitting. The Energy Mineral Impact Assistance grant is a one-to-one match and the More Housing Now and Land Use Initiative is only a twenty-five percent match for the project. The Town Manager stated he would like to look into both grants more and will have more information after a December meeting.

The Town Manager explained to the Board that university students will be presenting to Rosie at Evans Early Childcare, and eventually the Board on the childcare concept plans and follow up with the recreation programming area at Kiowa Park. The plan is for this to come to fruition the first part of next year.

Mayor Franzen asked how the Christmas meeting went. The Public Works Supervisor gave an update that they will be getting the buildings up soon as well as Christmas lights on the poles.

FINANCIALS - ACTUAL TO BUDGET

No discussion regarding the Financials to Actual. Mayor Pro-Tem Herbstman stated they reviewed the budget in the Work Session earlier in the evening.

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

PUBLIC COMMENTS

The Public Comments portion of the meeting was opened at 7:34 p.m.

There were no speakers present.

The Public Comment portion of the meeting was closed at 7:35 p.m.

CONSIDERATION OF RESOLUTION NO.45-2023 – A Resolution Authorizing the Town Manager to Contract for the Purchase and Installation of Replacement Membranes at the Reverse Osmosis Water Treatment Plant.

The Town Manager stated the Board discussed this at length during the Work Session about the RO Plant. He went on to state we need to replace the membranes as they long exceeded their life expectancy. The Town has contacted the original contractor that put the RO in, as well as the membrane manufacturer, Toray, and found a supplier of the Toray membranes. The Town received a quote for the membrane replacement. In that quote they included membranes for a second skid. The plan is that the first skid will be replaced and then they will teach Public Works how to install the second one. The cost estimate is for a two-man crew but they will bring out four men. Mayor Franzen clarified that the Wigen bid was for one skid only. Mayor Franzen asked what the time-frame is to replace the second skid once the first skid has been replaced. The Public Works Supervisor stated within a week or two. Mayor Franzen inquired about how soon this project can start. The Public Works Supervisor stated as soon as this Resolution gets approved and they can coordinate with the



water operator it can be scheduled. The Board discussed budgeting for this project every year as the skids need to be replaced that often.

Motion was made by Trustee Miller to approve Resolution No. 45-2023 Seconded by Trustee Perrott. Roll Call: Motion was unanimously approved.

CONSIDERATION OF RESOLUTION NO. 46-2023 – A Resolution Approving a Commercial Card Agreement Between the Town of Wiggins and UMB Bank and Designating the Town Manager as Commercial Card Program Administrator.

The Town Manager stated that he was looking for a different way of doing credit cards for staff. He is used to having purchasing cards and he selected to go with UMB Bank. They seem more geared toward government and offer a rebate on purchases as well. The Town Manager also stated who he intends on giving the cards to and can set amounts of the cards. The receipts can be uploaded and coded electronically. Trustee Miller asked what UMB Bank stands for. Trustee Flax found it is United Missouri Bank Shares. Trustee Miller asked when it is on our bills how will it look. The Town Manager clarified each charge is given a GL Code and it is listed in Caselle of what the charges were and what they were coded to. Plus, we keep a paper copy for the retention period.

Motion was made by Trustee Schwindt to approve Resolution No. 46-2023 Seconded by Mayor Pro-Tem Herbstman. Roll Call: Motion was unanimously approved.

The Board adjourned for an Executive Session at 7:40 pm. Motion was made by Mayor Pro Tem Herbstman to move into the Executive Session for the purpose stated above. Seconded by Trustee Camilleri. Roll Call: The motion to go into Executive Session was approved unanimously. The Board of Trustees entered the Executive Session at 7:42 p.m.

EXECUTIVE SESSION

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

The Board adjourned from the Executive Session at 8:38 p.m.

REPORT FROM EXECUTIVE SESSION

The Board gave the Town Manager general direction regarding staff compensation and salary adjustments for the 2024 Budge. No formal action was taken.



ADJOURNMENT

The Mayor invited closing remarks.

Mayor Franzen adjourned the meeting at 8:39 pm.

Respectfully submitted by:

Nicole Seiber

The Town Clerk/Treasurer, Nichole Seiber



MINUTES OF MEETING

TOWN OF WIGGINS BOARD OF TRUSTEES MEETING

December 13, 2023 at 7:00 p.m.

CALL TO ORDER & ROLL CALL

A meeting of the Town Board of Trustees for the Town of Wiggins, Colorado was held on Wednesday, December 8, 2023. Mayor Chris Franzen called the meeting to order at 7:00 p.m. The following Trustees answered roll call: Mayor Chris Franzen, Mayor Pro-Tem David Herbstman, and Trustees: Bryan Flax, Steven Perrott, Bruce Miller, Jerry Schwindt, and Mandy Camilleri. Staff present were Tom Acre, Town Manager and Nichole Seiber, Town Clerk/Treasurer.

APPROVAL OF THE AGENDA

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

CONSIDERATION OF RESOLUTION NO. 47-2023 – A Resolution Authorizing the Wiggins Police Department to Purchase Patrol Rifles.

Chief Miller discussed the subpar conditions of the old rifles purchased in 2018. The plan is to sell the old rifles on consignment and purchase new rifles that are an AR-15 platform 556. They will be custom built from Colorado Firearms. Mayor Franzen agrees our front line of defense should be equipped properly.

Motion was made by Trustee Schwindt to approve Resolution No. 47-2023. Seconded by Trustee Perrott. Roll Call: Trustee Camilleri abstained. Motion was approved.

CONSIDERATION OF RESOLUTION NO. 48-2023 – A Resolution Authorizing the Town Manager to Purchase a 2014 Chevrolet Tahoe Patrol Vehicle for the Wiggins Police Department.

Chief Miller discussed Officer Erickson's vehicle being beyond repair. A vehicle was found in Parker, Colorado. The vehicle was bid on and that bid was approved. Chief Miller asked for approval from the board so the vehicle could be picked up as soon as possible. Officer Erickson's current vehicle will be auctioned as is. There was discussion on how the new vehicle will be converted using parts from Officer Erickson's current vehicle and working on the new vehicle in house as much as Public Works can.

Motion was made by Trustee Perrott to approve Resolution No. 48-2023. Seconded by Mayor Pro-Tem Herbstman. Roll Call: Motion was unanimously approved.



CONSIDERATION OF ORDINANCE NO. 05-2023 – An Ordinance Approving a Lease Agreement for an Office Copier for Town Hall.

The Town Manager stated Premier Copier has approached the Town with a proposal to switch out the Town's copier with one that is newer and little higher quality. The new lease would be a little higher but Premier Copier would give us money to offset the leasing price for the first year. There was discussion on the status of the current copier, cost of the new copier and service agreement. The Town Manager clarified what the terms of the lease would be after the first year of the agreement.

The second option would be to let the lease expire and retain bids from other vendors. The Board discussed what the new leasing options would entail and reaching out to the copier vendor in Fort Morgan. The Board decided to table the motion until the Board of Trustee's next meeting on December 27, 2023.

Motion was made by Mayor Pro Tem Herbstman to table Ordinance No. 05-2023. Seconded by Trustee Camilleri. Roll Call: Motion was unanimously tabled.

LIQUOR LICENSING AUTHORITY

- 1) **Liquor License Application for Family Dollar Store of Colorado, LLC.** At 7:30 pm Mayor Franzen opened the public hearing for the application for a new Liquor License from Family Dollar Store of Colorado, LLC. The Town Clerk gave a brief overview of the application.

Eva Garretson spoke on behalf of Liquor Licensing Professional and stated she is at the meeting to answer any questions the Board may have. Liquor Licensing Professional conducted the survey for the liquor license application.

Jonathan Crumbley, a consultant on behalf of Family Dollar, also joined the Board Meeting. He stated he attended to see if the Board had any questions on Family Dollar policies and procedures on responsible selling of the liquor and how Family Dollar takes the obligation seriously.

The Board discussed the thoroughness of the application and the competition it will bring to the Town of Wiggins.

Motion was made by Mayor Franzen to set the boundaries of the neighborhood as the current boundaries of the Town of Wiggins. Seconded by Mayor Pro Tem Herbstman. Roll Call: Motion was unanimously adopted.

Motion was made by Mayor Franzen to have the entire application as contained in the Authority packets be made as part of the record of the Hearing. Seconded by Trustee Perrott. Roll Call: Motion was unanimously approved.



The Public Hearing was closed at 7:36 pm as there were no comments from the public.

Motion was made by Trustee Perrott that the Local Licensing Authority of the Town of Wiggins finds that the applicant is of good moral character, that the inhabitants of the neighborhood desire the license be granted and the license will meet the reasonableness requirements of the neighborhood and that the Town and State law requirements have been met. Based on the findings, the Local Licensing Authority should approve insurance of a retail for Fermented and Malt Beverage and Wine License for Family Dollar of Colorado, LLC. Seconded by Trustee Camilleri. Roll Call: Motion was unanimously approved.

- 2) **Liquor License Renewal for Stub's Gas and Oil, LLC.** The Town Clerk gave a brief overview of the application.

Motion was made by Trustee Camilleri to approve the liquor license renewal for Stub's Gas and Oil, Inc. Seconded by Trustee Perrott. Roll Call: Motion was unanimously approved.

UPDATES & OTHER ITEMS – The Town Manager stated the aerators were delivered for the sewer plant and Public Works is working to get them installed.

There was a debriefing on the Christmas Celebration. Next year the Town will move the Santa Village near the Christmas tree to draw people towards the Old Trail School House. The Town thinks the parade will continue to grow.

The Town Manager will be putting out a bid package for the non-potable line.

The 2024 Budget is continuing to be refined. The budget will be brought before the Board at the next Board of Trustee's meeting on December 27, 2023.

Trustee Miller asked about the membranes. The Town Manager stated they are scheduled to be installed after the first of the year. The Town Manager clarified the membranes were to be installed in December but the Town received a call from the contractor stating the membranes won't be shipped until after Christmas.

Mayor Franzen asked about changing the water bill due date to the 15th of the month instead of the 5th of the month. The Town Manager stated it would just need a motion from the Board. Changes to billing will be brought before the Board at the next Board of Trustee's meeting on December 27, 2023.

Trustee Schwindt asked about the tap fees. The Town Manager stated those will be brought before the Board at the next Work Session on January 10, 2024. There was discussion about other town's fees.



ADJOURNMENT

The Mayor invited closing remarks.

Mayor Franzen adjourned the meeting at 7:44 pm.

Respectfully submitted by:

Nicole Seiber

The Town Clerk/Treasurer, Nichole Seiber

**TOWN of WIGGINS - BILLS PAID
NOVEMBER - DECEMBER 2023**

Vendor	Description	Amount
BLOEDORN LUMBER	Public Works Materials	\$2,552.04
BLUE LIGHTNING	Internet/Phone	\$845.47
BMO HARRIS N.A.	Cewdit Card Charges	\$7,532.03
BROWN, ROGER	Uniform Reimbursement	\$242.41
CAMILLERI, ROBERT	Mailing of Blood Kit	\$7.22
CASELLE, INC	Software Support	\$1,948.00
CENTRAL AUTO PARTS	Spools	\$233.25
CH PRECISION WEAPONS	Officer Equipment	\$127.42
CIRSA	Addition WC/Liability Insurance	\$79.38
CITY OF FORT MORGAN UTILITIES	GLASSEY PUMP #89 (E)	\$16.34
CLEMENT, JARRED	Winter Boots/Uniform	\$313.18
COATINGS, INC	Crack Seal-Kiowa Park, Suzanne & Sally St	\$36,858.00
COLORADO ANALYTICAL LAB	Water Analysis	\$2,002.00
COLORADO CUSTOM FIREARMS LLC	PD Firearms	\$4,650.00
COLORADO DEPARTMENTOF AG	Calib Laser Speed Units & Tuning Forks	\$80.00
COLORADO MUNICIPAL LEAGUE	Membership Dues	\$886.00
COLORADO TRANSMISSION	2014 Ford F-150	\$6,587.77
COUNTRY HARDWARE	Misc PW S& Town upplies	\$4,002.99
DENVER AUTO COMPANY	2014 Chevrolet Tahoe (PD)	\$14,500.00
EMIL, KIMBERLY A	Municipal Judge July-December	\$1,875.00
GERTGE TECHNOLOGY, LLC	Phone	\$279.59
GOVPRO CONSULTING	Town CLerk Training	\$750.00
GRAINGER	PW Equip & Supplies (Heaters)	\$1,853.66
HARBOR FREIGHT TOOLS	PW Shop/RO/SewerTools	\$1,048.07
HARMAN, STEPHANIE	CIS/NIBRS	\$199.50
HAYES POZNANOVIC KORVER, LLC	Water Rights Attorney Fees	\$15,832.00
HULL, KALEB	Baseball Umpire	\$150.00
IAMGIS	Annual Software Support	\$2,500.00
IMPRESSIONS BY BIRD, LLC	PD Summons White, Blue, Yellow	\$675.00
INVOICE CLOUD	Invoice Cloud Software Monthly Sub	\$1,130.35
ION DEVELOPER LLC	Permit Refund	\$623.75
ISSAC DANIEL FLORES GOMEZ	Baseball Umpire	\$150.00
JESS BACKHOE SERVICE LLC	Backhoe, labor 206 High Street	\$713.00
JOHNSTONE SUPPLY OF DENVER	Build Maint/Inducer,Capacitor, Motor	\$1,067.62
JONES IRRIGATION SERVICE	Motor Grader & Loader	\$63,050.00
KAMMERER, WILLIAM M.	Water Shares Lease/Purch Paymt	\$3,510.42
KELLY, PC	Towbn Attorney Legal Fees	\$13,029.00
KINETIC INDUSTRY	Hydrovac Jonson St Lift Station	\$3,020.00
LAW OFFICE OF AMY C. PENFOLD LLC	Proscutting Attorney Fees	\$1,225.00
LEAF	Copier Lease Split	\$159.00
LRE Water	Water Rights Engineering	\$30,545.00
LYONS GADDIS	Water Attorney Legal Fees	\$1,945.44
MARK DUBOISE	Mileage Reimbursement	\$219.29
MARTENS, VIRGINIA	Mileage Reimbursement/NVAA Lunch Mtg	\$63.89
MILLER & ASSOCIATES	Wiggins Water Improvement Projects	\$35,581.25

**TOWN of WIGGINS - BILLS PAID
NOVEMBER - DECEMBER 2023**

Vendor	Description	Amount
MILLER, CRAIG	Reimburse & Command Staff Lunch Mtg	\$70.19
MILLER'S LANDSCAPING	Main Street Boulders & Rock	\$1,941.13
Morgan County 911 Authority Board	Central Square Project (PD)	\$2,170.98
MORGAN COUNTY QUALITY WATER	3261 CR U Water	\$34.03
MORGAN COUNTY REA	Utility - Electric	\$10,129.08
NEWCO INC	Christmas Wiring for Light Poles	\$1,075.15
NVAA	Team Sideline-Split bwtn 9 chapters	\$52.00
OUT EAST CONTRACTING, LLC	4 Loads Recycled Asphalt	\$2,600.00
PITNEY BOWES (LEASE & SUPPLIES)	Postage Machine Lease	\$395.77
PROFESSIONAL MANAGEMENT SOLUTIONS	Financial Consulting	\$33,943.37
Refunds for Utility Billing	Various Addresses	\$1,099.89
RH WATER & WASTEWATER, INC.	Water & WWF Contract Operator	\$3,690.00
RICK ENGINEERING COMPANY-COLORADO	Comprehensive Plan Update	\$9,097.33
RICO'S CONCRETE	Sidewalk, Curb&Gutter Repair KP	\$2,000.00
RIVAL SERVICES, LLC	Portable Toilet Kiowa Park Playground	\$225.00
SAFEBUILT	Building Inspection and Plan Review	\$6,006.91
SALT LAKE WHOLESALE SPORTS	Team Shirts	\$2,277.90
STANDARD GLASS CO	Glass Replacement	\$368.81
STATEWIDE INTERNET PORTAL AUTH	Google Workspace Software Lic	\$1,155.00
STUB'S GAS & OIL, INC.	Fuel, PD, PW & Generators	\$3,542.35
TALAMANTES, JAZMIN	Soccer Ref September and October	\$80.00
TREATMENT TECHNOLOGY	Water & WWTF Chemicals	\$3,588.00
UNCC	Water & Sewer Locates Notifiaton	\$768.84
USA BLUEBOOK	Water & Sewer Equip	\$220.22
VIAERO WIRELESS	Cell Phone Charges	\$1,494.27
Walker Repair Services	Towing, Crack Seal & PD Ford F150	\$1,718.58
WELDON VALLEY DITCH COMPANY	Ditch Accounting & Analysis	\$796.00
WICKHAM TRACTOR COMPANY	Loader Bucket Blade	\$355.48
WIGGINS ELECTRIC INC.	Johnson St. Lift Station Electrical Parts	\$4.92
WIGGINS FARM AND AUTO SUPPLY	Misc PW Supplies & F150 Engine	\$6,508.85
WIGGINS SUPER'S 1846	PW & Office Misc, Christmas	\$576.10
WOLF WASTE, LLC	Trash Removal	\$714.00
XCEL ENERGY	Utility - Gas	\$779.09
XTREME LLC	Welding	\$1,894.75

Approved: 

Date: 12/26/2023

Total #####

INCIDENT ANALYSIS - DAY

Date 12/07/2023

Time 16:11:56

Report CFS03

Agency Wiggins Police Dept.

Dates 11/01/2023 Thru 11/30/2023

Activity	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Total
Agency: WPD Wiggins Police Dept.								
00700 M/V Theft	1	0	0	0	0	0	0	1
02100 D.U.I.	0	0	0	1	0	0	0	1
02415 Domestic Violence	0	0	0	1	0	0	0	1
02430 Loud Noise	0	1	0	1	0	0	1	3
02660 Harass/threat	0	0	0	0	1	0	1	2
02671 Dog At Large	0	0	0	0	0	0	1	1
02700 Susp Pers/veh/inc	0	1	0	0	0	1	1	3
03000 Community Policing	0	2	1	0	1	1	1	6
03010 Assist Other Agency	1	2	1	1	2	0	0	7
03050 Escort	0	0	0	0	0	0	1	1
03090 Open Door/window	0	0	0	0	0	0	1	1
03100 Welfare Check	0	1	0	2	1	0	1	5
03120 Extra Patrol	22	14	13	17	53	31	30	180
03121 Vacation House Check	0	0	2	4	6	2	1	15
03540 Traffic Accident	0	0	0	1	0	0	0	1
03590 Traffic Ctrl	0	1	1	0	0	0	0	2
03600 Driving Complaint	0	0	0	0	0	0	1	1
03610 Parking Complaint	0	0	0	0	0	0	1	1
03615 Parking Control	0	0	0	0	0	0	1	1
03640 Animal Control	0	0	0	1	0	0	0	1
03730 Lost/found	0	0	1	1	0	0	0	2
03750 Meet Party	0	0	1	0	1	0	0	2
03760 Information	1	0	2	0	0	1	4	8
04000 Alarm	0	0	0	0	3	0	0	3
05000 Misc	0	0	0	1	1	0	0	2
07510 Abandoned Vehicle	0	0	0	0	0	1	0	1
07520 Motorist Assist	0	0	0	0	0	1	1	2
07530 Traffic Contact	1	3	3	5	10	13	5	40
07531 Pedestrian Contact	0	0	0	0	0	1	0	1
07580 Vehicle Inspection	0	0	1	2	1	2	0	6
09000 Fire Investigation LE	1	1	0	1	0	0	0	3
09001 911-Welfare Check	1	0	0	1	0	1	0	3
09006 Registered Sex Offender	0	1	3	0	0	0	0	4
09900 Follow Up/Investigation	0	4	2	8	5	2	1	22
09902 Civil Issues	0	1	2	0	0	0	1	4
35DU Traffic Contact-DUI Inv	0	2	0	0	0	0	0	2
SEO Select Enforce Off Init	6	5	3	8	20	8	5	55
Wiggins Police Dept. Agency Total	34	39	36	56	105	65	59	394
Total	34	39	36	56	105	65	59	394

TOWN OF WIGGINS
COMBINED CASH INVESTMENT
NOVEMBER 30, 2023

COMBINED CASH ACCOUNTS

01-10210	HIGH PLAINS-MAIN CHECKING	1,638,309.09
01-10220	HIGH PLAINS-SWEEP ACCOUNT	2,770,701.35
01-10700	RETURNED CHECK CLEARING ACCT	(100.30)
01-10750	UTILITY CASH CLEARING ACCOUNT	3,027.30
TOTAL COMBINED CASH		4,411,937.44
01-20200	ACCOUNTS PAYABLE	7,102.94
01-10100	CASH ALLOCATED TO OTHER FUNDS	(4,417,885.38)
TOTAL UNALLOCATED CASH		1,155.00

CASH ALLOCATION RECONCILIATION

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

TOWN OF WIGGINS
BALANCE SHEET
NOVEMBER 30, 2023

GENERAL FUND

ASSETS

10-10100	CASH IN COMBINED CASH FUND	1,874,936.11	
10-10110	PETTY CASH (T. MANAGER)	44.30	
10-10120	PETTY CASH (T. CLERK)	805.39	
10-10240	CASH IN BANK COMM HALL FUND SA	18,872.12	
10-10250	COLOTRUST FUND	114.36	
10-10260	CASH IN USE TAX FUND	267,277.31	
10-10310	CASH W/ COUNTY TREASURER	3,905.23	
10-10500	PROPERTY TAXES RECEIVABLE	524,163.97	
10-11500	ACCOUNTS RECEIVABLE	69,483.13	
10-14100	PREPAID EXPENSES	302.06	
	TOTAL ASSETS		2,759,903.98

LIABILITIES AND EQUITY

LIABILITIES

10-20200	ACCOUNTS PAYABLE	(23,670.58)	
10-20210	PAYABLE TO SCHOOL DISTRICT	26,126.16	
10-22210	DEFERRED PROPERTY TAX	524,163.97	
10-22410	UNEARNED REVENUE	292,319.77	
10-22710	FED/ FICA TAXES PAYABLE	(1,401.49)	
10-22720	STATE W/H TAXES PAYABLE	13,695.58	
10-22740	POLICE PENSION PAYABLE	4,474.17	
10-22760	DEFERRED COMP CONTRIB PAYABLE	1,113.14	
10-22770	UNEMPLOYMENT PAYABLE	(2,612.08)	
10-22790	GARNISHMENT PAYABLE	(647.50)	
10-22820	HEALTH INSURANCE PAYABLE	(26,902.01)	
10-22825	AFLAC PAYABLE	(8.73)	
10-22830	LIFE INSURANCE PAYABLE	50.40	
10-22840	VISION INSURANCE PAYABLE	126.27	
10-25320	FUND BALANCE	1,630,064.23	
	TOTAL LIABILITIES		2,436,891.30

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD	324,167.68		
BALANCE - CURRENT DATE		324,167.68	
TOTAL FUND EQUITY			324,167.68
TOTAL LIABILITIES AND EQUITY			2,761,058.98

TOWN OF WIGGINS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES</u>					
10-30004 GENERAL MISCELLANEOUS	.00	3,573.81	.00	(3,573.81)	.0
10-31100 CURRENT PROPERTY TAX	215.18	520,308.64	524,164.00	3,855.36	99.3
10-31200 SPECIFIC OWNERSHIP	3,519.86	40,766.01	30,000.00	(10,766.01)	135.9
10-31300 1% TOWN SALES TAX	26,154.29	289,873.62	300,000.00	10,126.38	96.6
10-31301 USE TAX	2,404.53	73,454.84	10,000.00	(63,454.84)	734.6
10-31420 CIGARETTE TAX	739.66	2,447.60	1,500.00	(947.60)	163.2
10-31810 SEVERENCE TAX	.00	71,431.42	10,000.00	(61,431.42)	714.3
10-31820 FRANCHISE FEE-MORGAN CTY REA	.00	9,742.00	8,000.00	(1,742.00)	121.8
10-31821 FRANCHISE FEE-XCEL ENERGY	446.69	16,714.86	8,000.00	(8,714.86)	208.9
10-31823 FRANCHISE FEE--BLUE LIGHTNING	.00	4,055.64	2,750.00	(1,305.64)	147.5
10-31900 PENALTIES & INTEREST	10.76	821.66	.00	(821.66)	.0
10-32110 LIQUOR LICENSE (15%)	22.50	120.00	175.00	55.00	68.6
10-32210 BUILDING PERMITS	1,626.27	45,526.54	25,000.00	(20,526.54)	182.1
10-33412 DOLA EIAF 2021	.00	149,554.68	82,500.00	(67,054.68)	181.3
10-33413 DOLA REDI GRANT (PASS THRU)	.00	7,750.00	150,000.00	142,250.00	5.2
10-33430 MISCELLANEOUS FEES	.00	187.11	.00	(187.11)	.0
10-33530 HIGHWAY USERS TAX	5,931.01	57,468.69	55,000.00	(2,468.69)	104.5
10-33550 ADDITIONAL MOTOR VEHICLE	730.88	7,984.86	6,000.00	(1,984.86)	133.1
10-33800 ROAD & BRIDGE	25.78	59,451.59	40,000.00	(19,451.59)	148.6
10-34210 SPECIAL POLICE SERVICES	100.00	220.10	.00	(220.10)	.0
10-34215 VIN INSPECTIONS	90.00	720.00	250.00	(470.00)	288.0
10-34220 BUILDING DEVELOPMENT REVIEW	.00	4,286.03	5,000.00	713.97	85.7
10-34221 BUILDING INSPECTION PLAN REV	.00	23,585.46	1,000.00	(22,585.46)	2358.6
10-34282 PARKS & REC FEES	.00	2,940.00	.00	(2,940.00)	.0
10-34283 SOFTBALL REG FEES	.00	.00	2,000.00	2,000.00	.0
10-34284 BASEBALL REG FEES	.00	9,030.00	11,000.00	1,970.00	82.1
10-34286 VOLLEYBALL REG FEES	.00	25.00	1,000.00	975.00	2.5
10-34287 SOCCER REG FEES	.00	1,851.00	1,500.00	(351.00)	123.4
10-34289 MISCELLANEOUS ACTIVITY FEES	.00	.00	2,000.00	2,000.00	.0
10-35110 COURT FINES-MUNICIPAL	4,371.50	48,590.99	30,000.00	(18,590.99)	162.0
10-36000 OTHER MISCELLANEOUS REVENUE	45.00	12,444.99	.00	(12,444.99)	.0
10-36010 DOG LICENSES/CLINIC	5.00	360.00	300.00	(60.00)	120.0
10-36011 BUSINESS LICENSES	130.00	802.82	3,500.00	2,697.18	22.9
10-36012 CONTRACTOR LICENSES	150.00	1,850.00	1,800.00	(50.00)	102.8
10-36013 GOLF CART LICENSES	.00	525.00	150.00	(375.00)	350.0
10-36014 MISCELLANEOUS FEES	.00	25.00	.00	(25.00)	.0
10-36040 INSURANCE PROCEEDS	.00	32,461.19	.00	(32,461.19)	.0
10-36050 CAPITAL CREDITS RECEIVED	.00	2,200.98	.00	(2,200.98)	.0
10-36100 INTEREST ON SAVINGS	6,538.16	55,201.30	10.00	(55,191.30)	55201
10-36310 BUILDING & FARM RENT	.00	3,800.00	6,000.00	2,200.00	63.3
10-36420 REFUNDS	.00	(8.94)	.00	8.94	.0
10-36500 CONTRIBUTIONS/DONATIONS	.00	165.00	.00	(165.00)	.0
10-36501 SPONSORSHIPS	.00	1,345.00	.00	(1,345.00)	.0
10-36510 OTHER GRANTS	.00	400.00	.00	(400.00)	.0
10-36512 GRANTS--DUI	.00	825.00	.00	(825.00)	.0
10-36513 GRANTS--TRAINING	.00	625.00	.00	(625.00)	.0
10-36515 GRANT--C.I.O.T.	.00	2,005.50	.00	(2,005.50)	.0
10-39210 SALE OF FIXED ASSETS	.00	1,207.60	.00	(1,207.60)	.0

TOWN OF WIGGINS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL FUND REVENUE	53,257.07	1,568,717.59	1,318,599.00	(250,118.59)	119.0

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENTAL</u>					
10-410-13 FINANCIAL AUDIT	.00	5,466.67	5,000.00	(466.67)	109.3
10-410-22 EMPLOYEE EVAL/TESTING	.00	1,350.00	.00	(1,350.00)	.0
10-410-32 PROFESSIONAL SERVICES	3,008.02	14,336.21	22,500.00	8,163.79	63.7
10-410-34 CODIFICATION	.00	7,930.00	12,000.00	4,070.00	66.1
10-410-35 COPIER LEASE	.00	769.57	650.00	(119.57)	118.4
10-410-40 EMPLOYEE TRAINING	.00	2,860.62	5,000.00	2,139.38	57.2
10-410-41 TELEPHONE & INTERNET	178.37	2,620.33	1,400.00	(1,220.33)	187.2
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	1,346.91	250.00	(1,096.91)	538.8
10-410-45 UTILITIES-GAS	145.86	1,211.45	1,500.00	288.55	80.8
10-410-46 CELL PHONE	.00	1,086.42	1,260.00	173.58	86.2
10-410-48 TRASH	.00	156.00	300.00	144.00	52.0
10-410-52 INSURANCE & BONDS	23,669.70	45,698.84	32,180.00	(13,518.84)	142.0
10-410-54 ADVERTISING	.00	.00	600.00	600.00	.0
10-410-55 POSTAGE & SHIPPING	.00	275.43	800.00	524.57	34.4
10-410-58 TRAVEL & MEETINGS	197.08	2,028.86	5,200.00	3,171.14	39.0
10-410-61 OPERATING SUPPLIES	603.54	4,095.03	5,500.00	1,404.97	74.5
10-410-68 COPIER EXPENSE	16.25	1,257.17	725.00	(532.17)	173.4
10-410-70 IT SUPPORT	324.73	649.40	15,000.00	14,350.60	4.3
10-410-71 COMPUTER SOFTWARE	375.88	4,889.10	3,000.00	(1,889.10)	163.0
10-410-87 EQUIPMENT	.00	4,960.00	.00	(4,960.00)	.0
10-410-90 DUES & SUBSCRIPTIONS	886.00	1,076.00	4,000.00	2,924.00	26.9
10-410-91 NEWSLETTERS & PUBLICATIONS	.00	382.16	800.00	417.84	47.8
TOTAL GENERAL GOVERNMENTAL	29,405.43	106,243.90	124,665.00	18,421.10	85.2
<u>ADMINISTRATION DEPARTMENT</u>					
10-411-11 SALARY-TOWN CLERK	3,123.32	11,976.31	.00	(11,976.31)	.0
10-411-15 ADMINISTRATION DEPT EMPLOYEES	5,613.94	65,605.58	134,102.00	68,496.42	48.9
10-411-20 EMPLOYEE BENEFITS	619.55	5,579.92	18,115.00	12,535.08	30.8
10-411-22 FICA & MEDICARE	662.90	5,818.28	10,259.00	4,440.72	56.7
10-411-23 457 RETIREMENT	336.92	2,940.37	6,500.00	3,559.63	45.2
10-411-25 UNEMPLOYMENT INS	6.10	73.25	402.00	328.75	18.2
10-411-26 WORKERS' COMPENSATION	.00	4,084.54	200.00	(3,884.54)	2042.3
10-411-27 EMPLOYEE APPRECIATION	36.61	459.29	1,200.00	740.71	38.3
10-411-28 TA VEHICLE STIPEND	.00	.00	1,000.00	1,000.00	.0
TOTAL ADMINISTRATION DEPARTMENT	10,399.34	96,537.54	171,778.00	75,240.46	56.2

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>JUDICIAL DEPARTMENT</u>					
10-412-00 CONTRACT-JUDGE	1,875.00	3,750.00	3,800.00	50.00	98.7
10-412-01 CONTRACT-TOWN PROSECUTOR	.00	5,267.50	3,250.00	(2,017.50)	162.1
10-412-11 COURT SPANISH INTERPRETOR	.00	100.00	.00	(100.00)	.0
10-412-35 COPIER LEASE	.00	186.03	400.00	213.97	46.5
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	113.84	160.26	150.00	(10.26)	106.8
10-412-68 COPIER EXPENSE	.00	310.23	100.00	(210.23)	310.2
10-412-70 IT SUPPORT	.00	.00	100.00	100.00	.0
10-412-71 COMPUTER SOFTWARE	73.70	189.20	200.00	10.80	94.6
TOTAL JUDICIAL DEPARTMENT	2,062.54	10,541.53	8,300.00	(2,241.53)	127.0
<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	4,600.00	2,880.00	(1,720.00)	159.7
10-413-12 BOARD OF TRUSTEES APPRECIATION	.00	196.37	500.00	303.63	39.3
10-413-22 FICA & MEDICARE	33.66	367.20	404.00	36.80	90.9
10-413-26 WORKERS' COMPENSATION	.00	224.81	100.00	(124.81)	224.8
10-413-40 BOARD OF TRUSTEES TRAINING	.00	.00	3,000.00	3,000.00	.0
10-413-51 E & O INSURANCE	.00	.00	3,200.00	3,200.00	.0
10-413-58 BOARD TRAVEL & MEETINGS	.00	82.55	5,000.00	4,917.45	1.7
10-413-71 COMPUTER SOFTWARE	488.37	488.37	200.00	(288.37)	244.2
10-413-90 DUES & SUBSCRIPTIONS	.00	.00	2,500.00	2,500.00	.0
TOTAL MAYOR & LEGISLATIVE BOARDS	962.03	6,159.30	20,184.00	14,024.70	30.5
<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)	4.52	10,408.22	10,000.00	(408.22)	104.1
10-415-30 TOWN LEGAL	5,396.50	38,786.00	60,000.00	21,214.00	64.6
10-415-40 REPORTING & PUBLISHING	.00	18.40	500.00	481.60	3.7
TOTAL TREASURER'S OFFICE	5,401.02	49,212.62	70,500.00	21,287.38	69.8

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ECONOMIC DEVELOPMENT</u>						
10-416-50	ECONOMIC DEVELOPMENT	.00	150,000.00	160,000.00	10,000.00	93.8
10-416-51	MEMBERSHP FEE/DUES	.00	2,670.00	2,800.00	130.00	95.4
	TOTAL ECONOMIC DEVELOPMENT	.00	152,670.00	162,800.00	10,130.00	93.8
<u>COMMUNITY DEVELOPMENT</u>						
10-417-30	COMMUNITY MEETINGS	.00	.00	1,000.00	1,000.00	.0
10-417-35	COPIER LEASE	.00	162.18	95.00	(67.18)	170.7
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	7.98	120.00	112.02	6.7
10-417-63	ABATEMENT	.00	.00	1,500.00	1,500.00	.0
10-417-68	COPIER EXPENSE	.00	310.23	120.00	(190.23)	258.5
10-417-70	IT SUPPORT	.00	.00	200.00	200.00	.0
10-417-71	COMPUTER SOFTWARE	46.20	161.70	100.00	(61.70)	161.7
10-417-85	CODE ENFORCEMENT	.00	240.00	500.00	260.00	48.0
10-417-91	NEWSLETTER	.00	.00	2,100.00	2,100.00	.0
	TOTAL COMMUNITY DEVELOPMENT	46.20	924.13	6,340.00	5,415.87	14.6
<u>PLANNING & ZONING</u>						
10-418-30	LEGAL/ENGINEERING SUPPORT	.00	5,493.75	3,500.00	(1,993.75)	157.0
10-418-35	COPIER LEASE	.00	162.14	95.00	(67.14)	170.7
10-418-40	STAFF TRAINING	.00	.00	1,500.00	1,500.00	.0
10-418-41	TELEPHONE & INTERNET	14.75	71.91	425.00	353.09	16.9
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	354.73	1,000.00	645.27	35.5
10-418-55	POSTAGE	.00	116.37	105.00	(11.37)	110.8
10-418-61	OFFICE SUPPLIES	.00	79.44	50.00	(29.44)	158.9
10-418-68	COPIER EXPENSE	.00	310.24	100.00	(210.24)	310.2
10-418-70	IT SUPPORT	.00	.00	100.00	100.00	.0
10-418-71	COMPUTER SOFTWARE	258.50	610.70	100.00	(510.70)	610.7
10-418-93	COMPREHENSIVE PLAN	.00	39,643.78	165,000.00	125,356.22	24.0
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	273.25	46,926.20	192,875.00	145,948.80	24.3

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY PROGRAMS</u>					
10-419-00 FOURTH OF JULY FESTIVAL	.00	28,423.85	22,500.00	(5,923.85)	126.3
10-419-01 WIGGINS OLD TIME CHRISTMAS	1,000.00	1,887.65	5,000.00	3,112.35	37.8
10-419-02 FALL HARVEST FESTIVAL	.00	.00	1,000.00	1,000.00	.0
10-419-05 BUSINESS DIST BEAUTIFICATION	.00	296.77	3,000.00	2,703.23	9.9
10-419-10 EVENTS COORINATOR	.00	.00	10,800.00	10,800.00	.0
10-419-20 DONATIONS/GRANTS	.00	1,950.00	10,000.00	8,050.00	19.5
10-419-58 COMMUNITY MEETINGS	.00	.00	2,000.00	2,000.00	.0
10-419-62 MAIN STREET PROGRAMS	.00	.00	5,000.00	5,000.00	.0
10-419-65 TREES/TREE PLANTING	.00	2,647.51	2,500.00	(147.51)	105.9
10-419-66 PLANTERS	.00	100.43	250.00	149.57	40.2
10-419-91 NEWSLETTER/EVENT POSTCARD	.00	815.40	750.00	(65.40)	108.7
10-419-99 OTHER MISCELLANEOUS	.00	30.60	.00	(30.60)	.0
TOTAL COMMUNITY PROGRAMS	1,000.00	36,152.21	62,800.00	26,647.79	57.6

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
10-421-02 CONTRACT SERVICES	.00	331.60	1,800.00	1,468.40	18.4
10-421-04 OFFICER EQUIPMENT	127.42	8,582.90	30,000.00	21,417.10	28.6
10-421-15 POLICE SALARIES	15,960.36	181,070.13	194,443.00	13,372.87	93.1
10-421-20 EMPLOYEE BENEFITS	1,443.90	19,197.90	28,602.00	9,404.10	67.1
10-421-21 VEHICLE/MOBILE EQUIPMENT	.00	86.47	15,000.00	14,913.53	.6
10-421-22 FICA & MEDICARE	242.07	2,742.58	14,875.00	12,132.42	18.4
10-421-23 PENSION-FPPA	1,613.60	17,537.09	19,444.00	1,906.91	90.2
10-421-24 DEATH & DISABILITY-FPPA	164.16	1,829.35	3,306.00	1,476.65	55.3
10-421-25 UNEMPLOYMENT INSURANCE	.00	176.89	583.00	406.11	30.3
10-421-26 WORKERS' COMPENSATION	.00	3,669.52	6,500.00	2,830.48	56.5
10-421-28 FARM HOUSE UTILITIES-GAS/ELECT	.00	1,537.15	3,700.00	2,162.85	41.5
10-421-29 UNIFORMS	.00	851.06	2,500.00	1,648.94	34.0
10-421-30 PROFESSIONAL LEGAL SERVICES	.00	.00	1,000.00	1,000.00	.0
10-421-35 COPIER LEASE	.00	170.13	150.00	(20.13)	113.4
10-421-40 TRAINING	.00	4,183.42	3,000.00	(1,183.42)	139.5
10-421-41 TELEPHONE & INTERNET	75.50	363.67	750.00	386.33	48.5
10-421-42 MC COM CENTER PHONE LINE	.00	162.62	600.00	437.38	27.1
10-421-43 REPAIRS AND MAINTENANCE (AUTO)	12,490.57	14,151.16	7,500.00	(6,651.16)	188.7
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	.00	2,094.45	2,400.00	305.55	87.3
10-421-48 TRASH	.00	156.00	270.00	114.00	57.8
10-421-49 OTHER MISCELLANEOUS	20.30	433.07	1,200.00	766.93	36.1
10-421-52 INSURANCE & BONDS	.00	14,764.57	15,000.00	235.43	98.4
10-421-55 PRINTING	675.00	1,225.94	1,000.00	(225.94)	122.6
10-421-61 OFFICE/GEN OPERATING SUPPLIES	.00	477.96	1,000.00	522.04	47.8
10-421-62 FUEL	107.93	11,181.94	13,000.00	1,818.06	86.0
10-421-64 CRIME PREVENTION	49.89	82.59	250.00	167.41	33.0
10-421-68 COPIER EXPENSE	.00	310.23	100.00	(210.23)	310.2
10-421-70 IT SUPPORT	.00	.00	2,500.00	2,500.00	.0
10-421-71 COMPUTER SOFTWARE	184.80	659.79	4,000.00	3,340.21	16.5
10-421-72 AMMUNITION	2,277.90	2,277.90	2,000.00	(277.90)	113.9
10-421-73 LEXIPOLE	.00	2,572.89	2,400.00	(172.89)	107.2
10-421-85 ANIMAL CONTROL	.00	52.74	500.00	447.26	10.6
10-421-90 MEMBERSHIP DUES	250.00	325.72	300.00	(25.72)	108.6
10-421-91 POLICE VEHICLE SINKING FUND	.00	.00	5,000.00	5,000.00	.0
TOTAL POLICE DEPARTMENT	35,683.40	293,575.17	386,473.00	92,897.83	76.0
<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	2,840.00	1,000.00	(1,840.00)	284.0
10-424-31 COMMERCIAL BUILDING REVIEW	.00	14,273.46	5,000.00	(9,273.46)	285.5
10-424-32 RESIDENTIAL BUILDING REVIEW	5,031.14	26,537.36	5,000.00	(21,537.36)	530.8
TOTAL BUILDING INSPECTION DEPARTMEN	5,031.14	43,650.82	11,200.00	(32,450.82)	389.7

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS ADMINISTRATION</u>					
10-430-11 SALARY - PW MAINTENANCE(1)	8,830.86	91,893.78	5,428.00	(86,465.78)	1693.0
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	757.84	8,460.84	8,104.00	(356.84)	104.4
10-430-22 FICA & MEDICARE	661.52	6,936.45	3,092.00	(3,844.45)	224.3
10-430-23 457 RETIREMENT	161.40	1,318.48	1,213.00	(105.48)	108.7
10-430-25 UNEMPLOYMENT INSURANCE - PW	5.27	128.51	138.00	9.49	93.1
10-430-26 WORKERS' COMPENSATION - PW	.00	3,379.01	3,000.00	(379.01)	112.6
TOTAL PUBLIC WORKS ADMINISTRATION	10,416.89	114,750.08	67,394.00	(47,356.08)	170.3
<u>PUBLIC WORKS & STREETS DEPT</u>					
10-431-00 UNIFORMS - PW	43.51	609.89	3,500.00	2,890.11	17.4
10-431-20 REPAIRS-EQUIPMENT & VEHICLES	2,109.32	15,242.50	9,500.00	(5,742.50)	160.5
10-431-21 STREETS-SIGNS & MATERIAL	330.00	1,529.94	10,000.00	8,470.06	15.3
10-431-22 SNOW REMOVAL	34.55	4,719.60	.00	(4,719.60)	.0
10-431-23 EQUIPMENT RENTAL	.00	19.49	200.00	180.51	9.8
10-431-24 REPAIRS & MAINTENANCE-STREETS	451.62	26,313.78	.00	(26,313.78)	.0
10-431-25 FARM HOUSE MAINT	409.09	5,947.72	3,000.00	(2,947.72)	198.3
10-431-28 FARM HOUSE UTILITIES	.00	197.13	2,700.00	2,502.87	7.3
10-431-35 COPIER LEASE	.00	89.05	95.00	5.95	93.7
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	430.04	1,500.00	1,069.96	28.7
10-431-43 BUILDING MAINT	1,394.55	16,837.53	3,000.00	(13,837.53)	561.3
10-431-45 UTILITIES-GAS	.00	751.22	1,200.00	448.78	62.6
10-431-46 CELL PHONE	.00	1,196.88	975.00	(221.88)	122.8
10-431-47 TELEPHONE & INTERNET	26.15	255.35	800.00	544.65	31.9
10-431-48 TRASH	.00	468.00	540.00	72.00	86.7
10-431-52 INSURANCE - PW	49.14	12,958.64	9,611.00	(3,347.64)	134.8
10-431-55 POSTAGE & SHIPPING-PW	.00	35.16	50.00	14.84	70.3
10-431-60 STREET LIGHTING - PW	.00	9,733.67	11,000.00	1,266.33	88.5
10-431-61 OFFICE SUPPLIES	.00	27.05	1,400.00	1,372.95	1.9
10-431-62 FUEL - PW	140.84	6,362.16	8,500.00	2,137.84	74.9
10-431-63 CONTRACT REFUSE REMOVAL - PW	.00	1,788.00	2,000.00	212.00	89.4
10-431-65 TREE PROGRAM	525.00	2,778.02	1,500.00	(1,278.02)	185.2
10-431-66 PEST/WEED CONTROL - PW	.00	446.46	1,600.00	1,153.54	27.9
10-431-68 COPIER EXPENSE	.00	310.23	78.00	(232.23)	397.7
10-431-70 IT SUPPORT	.00	.00	2,500.00	2,500.00	.0
10-431-71 COMPUTER SOFTWARE	323.40	935.65	424.00	(511.65)	220.7
10-431-74 EQUIPMENT- CAPITAL OUTLAY	.00	14.99	2,250.00	2,235.01	.7
10-431-75 RESERVE CAPITAL OUTLAY	.00	7,395.00	.00	(7,395.00)	.0
10-431-76 PW VEHICLES SINKING FUND	.00	.00	5,000.00	5,000.00	.0
10-431-77 PW HEAVY EQUIP SINKING FUND	.00	.00	5,000.00	5,000.00	.0
10-431-99 OTHER MISCELLANEOUS - PW	545.63	2,353.76	.00	(2,353.76)	.0
TOTAL PUBLIC WORKS & STREETS DEPT	6,382.80	119,812.53	90,673.00	(29,139.53)	132.1

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORMWATER</u>					
10-432-59 STORMWATER ENGINEERING/DESIGN	.00	11,391.25	5,000.00	(6,391.25)	227.8
10-432-60 STORMWATER CONSTRUCTION	.00	9,490.76	.00	(9,490.76)	.0
10-432-61 RETENTION/DETENTION POND MAINT	.00	319.75	750.00	430.25	42.6
10-432-62 CULVERT/DITCH MAINT	750.00	14,201.25	1,000.00	(13,201.25)	1420.1
10-432-63 3RD AVE STORM LIFT STATION	.00	.00	500.00	500.00	.0
10-432-64 STREET SWEEPING	.00	.00	500.00	500.00	.0
10-432-65 LEVEE REPAIR & MAINT	1,799.86	2,201.03	500.00	(1,701.03)	440.2
TOTAL STORMWATER	2,549.86	37,604.04	8,250.00	(29,354.04)	455.8
<u>PARK & RECREATION</u>					
10-451-11 SALARIES - P&R DIRECTOR (SEAS)	2,667.64	28,556.09	16,200.00	(12,356.09)	176.3
10-451-12 SALARIES - SUMMER HELP (SEAS)	80.00	80.00	8,108.00	8,028.00	1.0
10-451-16 SALARIES-PW FULL-TIME	.00	461.55	5,337.00	4,875.45	8.7
10-451-20 EMPLOYEE BENEFITS	79.18	870.98	.00	(870.98)	.0
10-451-22 FICA P&R	204.08	2,219.87	2,268.00	48.13	97.9
10-451-23 RENTS	10.24	108.30	.00	(108.30)	.0
10-451-25 UNEMPLOYMENT INSURANCE	.00	45.26	23.00	(22.26)	196.8
10-451-26 WORKERS' COMPENSATION	.00	971.87	1,500.00	528.13	64.8
10-451-30 SPECIAL EVENTS - P&R	.00	.00	1,000.00	1,000.00	.0
10-451-38 CELL PHONE	.00	341.41	490.00	148.59	69.7
10-451-39 TELEPHONE & INTERNET	26.15	238.36	1,200.00	961.64	19.9
10-451-40 TRAINING	.00	15.71	1,000.00	984.29	1.6
10-451-41 UTILITIES - ELECTRIC	8,749.16	54,291.47	12,000.00	(42,291.47)	452.4
10-451-42 PARK BUILDING MAINTENANCE	.00	7,199.58	.00	(7,199.58)	.0
10-451-43 PARK REPAIR AND MAINTENANCE	150.00	19,248.62	.00	(19,248.62)	.0
10-451-48 TRASH	.00	624.00	800.00	176.00	78.0
10-451-52 INSURANCE - P&R	30.24	30.24	.00	(30.24)	.0
10-451-55 NEWSLETTERS/POSTCARDS/POSTAGE	.00	73.14	1,200.00	1,126.86	6.1
10-451-60 BACKGROUND CHECKS	.00	647.60	735.00	87.40	88.1
10-451-61 OPERATING SUPPLIES - P&R	31.15	1,152.09	4,500.00	3,347.91	25.6
10-451-62 PARKS & RECREATION PROGRAMS	658.80	2,342.61	3,000.00	657.39	78.1
10-451-70 IT SUPPORT	.00	.00	100.00	100.00	.0
10-451-71 COMPUTER SOFTWARE	350.00	1,844.12	2,100.00	255.88	87.8
10-451-83 SOFTBALL	.00	.00	2,750.00	2,750.00	.0
10-451-84 BASEBALL	150.00	6,310.01	8,000.00	1,689.99	78.9
10-451-85 BASKETBALL	.00	125.00	.00	(125.00)	.0
10-451-86 VOLLEYBALL	.00	.00	750.00	750.00	.0
10-451-87 SOCCER	202.00	1,617.67	1,200.00	(417.67)	134.8
10-451-88 SUMMER ACTIVITY	.00	.00	2,000.00	2,000.00	.0
10-451-90 UNIFORMS & EQUIPMENT P&R	.00	138.75	2,100.00	1,961.25	6.6
10-451-91 MISC FEES	.00	235.54	.00	(235.54)	.0
10-451-92 PARK CONCESSION EXPENSE	.00	.00	100.00	100.00	.0
10-451-93 MEMBERSHIP/PUBLICATIONS	.00	.00	200.00	200.00	.0
TOTAL PARK & RECREATION	13,388.64	129,789.84	78,661.00	(51,128.84)	165.0

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	123,002.54	1,244,549.91	1,465,893.00	221,343.09	84.9
NET REVENUE OVER EXPENDITURES	(69,745.47)	324,167.68	(147,294.00)	(471,461.68)	220.1

TOWN OF WIGGINS
BALANCE SHEET
NOVEMBER 30, 2023

WATER ENTERPRISE

ASSETS

20-10100	CASH IN COMBINED CASH FUND	1,106,203.86	
20-10120	CASH ON HAND	50.00	
20-10210	WATER ENTERPRISE CLEARING ACCT	7,603.69	
20-10250	COLOTRUST-WATER FUND	114.36	
20-10251	HIGH PLAINS WATER ENTPR FUND	183,337.41	
20-10260	COLOTRUST - DEVELOPMENT FEES	111.71	
20-10261	2011 USDA DEBT SERV RESERVE	101,576.27	
20-10262	2013 USDA DEBT SERV RESERVE	155,056.68	
20-10270	COLOTRUST-WATER BOND ACCOUNT	23.72	
20-10271	63.23% BOTW DEBT SERVICE	1,287.15	
20-10273	2020 BOTW LOAN--SINKING FUND	639,654.35	
20-10280	COLOTRUST-WATER BOND RESERVE	115.45	
20-10281	BANK OF THE WEST WTR RESRVS	21,263.35	
20-10282	2020 BOTW LOAN--D.S. RESERVE	255,876.03	
20-10290	OPERATION & MAINTENANCE FUND	114.44	
20-11500	ACCOUNTS RECEIVABLE	85,714.34	
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		14,925,968.35

LIABILITIES AND EQUITY

LIABILITIES

20-20200	ACCOUNTS PAYABLE	(64,113.91)	
20-20300	ACCRUED COMPENSATED ABSENCES	7,854.14	
20-20301	ACCR'D COMP ABS--CURR. PORTION	1,963.54	
20-20400	ACCRUED INTEREST PAYABLE	193,135.55	
20-22530	2013 USDA	460,570.66	
20-22540	REVENUE BOND PAYABLE-REA	2,655,099.89	
20-22550	BOTW LOAN--63.23% WATER	1,827,739.03	
20-22600	CAPITAL LEASES PAYABLE	210,843.50	
20-22650	2017 CWCB NOTE PAYABLE	2,408,850.00	
20-22900	CUSTOMER DEPOSIT LIABILITY	61,410.85	
	TOTAL LIABILITIES		7,763,353.25

FUND EQUITY

20-27900	RETAINED EARNINGS	7,073,503.05	
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TOWN OF WIGGINS
BALANCE SHEET
NOVEMBER 30, 2023

WATER ENTERPRISE

UNAPPROPRIATED FUND BALANCE:			
20-29001	SUSPENSE	137,080.44	
	REVENUE OVER EXPENDITURES - YTD	(47,968.39)	
	BALANCE - CURRENT DATE	89,112.05	
	TOTAL FUND EQUITY		7,162,615.10
	TOTAL LIABILITIES AND EQUITY		14,925,968.35

TOWN OF WIGGINS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

WATER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES</u>					
20-34000 WATER SALES	76,891.58	894,284.67	900,000.00	5,715.33	99.4
20-34001 CUSTOMER DEPOSITS	.00	.00	500.00	500.00	.0
20-34002 BULK WATER SALES	.00	178.00	5,000.00	4,822.00	3.6
20-34440 TAP FEES & ACQUISITION FEES	.00	23,278.00	.00	(23,278.00)	.0
20-34442 WATER METER SALES	.00	1,471.00	7,800.00	6,329.00	18.9
20-34450 MISCELLANEOUS WATER INCOME	1,850.00	16,930.00	15,000.00	(1,930.00)	112.9
20-36000 WATER DEVELOPMENT CONTRIBUTION	.00	375.00	.00	(375.00)	.0
20-36001 RENTAL INCOME	409.50	2,905.82	10,000.00	7,094.18	29.1
20-36100 INTEREST EARNED	2.77	979.24	.00	(979.24)	.0
 TOTAL FUND REVENUE	 79,153.85	 940,401.73	 938,300.00	 (2,101.73)	 100.2

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

WATER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROFESSIONAL SERVICES</u>					
20-410-13 FINANCIAL AUDIT	.00	5,466.67	5,000.00	(466.67)	109.3
20-410-30 LEGAL SERVICE	.00	864.00	5,000.00	4,136.00	17.3
20-410-31 WATER RIGHTS EXPENSES (LEGAL)	4,516.00	100,923.10	80,000.00	(20,923.10)	126.2
20-410-32 PROFESSIONAL SERVICES WATER	2,543.62	58,898.19	90,000.00	31,101.81	65.4
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	54.30	4,000.00	3,945.70	1.4
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	155.11	.00	(155.11)	.0
TOTAL PROFESSIONAL SERVICES	7,059.62	248,889.40	246,305.00	(2,584.40)	101.1

WATER ADMINISTRATION

20-411-11 SALARY-TOWN CLERK	2,121.50	8,639.00	.00	(8,639.00)	.0
20-411-12 EMPLOYEE SALARY-ADMINISTRATION	.00	.00	67,195.00	67,195.00	.0
20-411-15 ADMINISTRATION DEPT EMPLOYEES	3,299.40	48,665.41	.00	(48,665.41)	.0
20-411-20 EMPLOYEE BENEFITS	523.01	3,721.57	10,011.00	6,289.43	37.2
20-411-22 FICA & MEDICARE	408.30	4,279.55	5,141.00	861.45	83.2
20-411-23 457 RETIREMENT	249.90	2,431.93	3,500.00	1,068.07	69.5
20-411-25 UNEMPLOYMENT INSURANCE	4.17	55.52	202.00	146.48	27.5
20-411-26 WORKERS' COMPENSATION	.00	141.81	175.00	33.19	81.0
20-411-72 UTILITY BILLING SOFTWARE EXP	210.60	859.94	2,920.00	2,060.06	29.5
TOTAL WATER ADMINISTRATION	6,816.88	68,794.73	89,144.00	20,349.27	77.2

PUBLIC WORKS ADMINISTRATION

20-430-11 SALARY-PW MAINTENANCE	5,835.11	23,484.96	24,017.00	532.04	97.8
20-430-15 EMPL SALARY-PW P/T SEASONAL	.00	.00	7,332.00	7,332.00	.0
20-430-20 EMPLOYEE BENEFITS	987.31	4,442.91	4,767.00	324.09	93.2
20-430-22 FICA & MEDICARE	411.28	1,621.09	2,398.00	776.91	67.6
20-430-23 457 RETIREMENT	175.05	704.63	720.00	15.37	97.9
20-430-25 UNEMPLOYMENT INSURANCE	2.50	20.90	72.00	51.10	29.0
20-430-26 WORKERS' COMPENSATION	.00	415.03	750.00	334.97	55.3
TOTAL PUBLIC WORKS ADMINISTRATION	7,411.25	30,689.52	40,056.00	9,366.48	76.6

SUPPLIES

20-431-22 EQUIPMENT REPAIRS AND MAINT	.00	64.12	5,000.00	4,935.88	1.3
20-431-62 FUEL	2,982.07	3,995.93	750.00	(3,245.93)	532.8
20-431-75 VEHICLE REPAIR	.00	.00	1,500.00	1,500.00	.0
TOTAL SUPPLIES	2,982.07	4,060.05	7,250.00	3,189.95	56.0

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

WATER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATIONS</u>					
20-432-00 LINE MAINTENANCE	.00	375.00	5,000.00	4,625.00	7.5
20-432-05 UTILITY LOCATE EXPENSE	.00	484.14	400.00	(84.14)	121.0
20-432-30 CONTRACT OPERATOR	578.00	3,458.00	6,000.00	2,542.00	57.6
20-432-35 COPIER LEASE	.00	120.85	600.00	479.15	20.1
20-432-37 ANALYTICAL/SAMPLING EXPENSE	2,614.60	14,456.10	13,500.00	(956.10)	107.1
20-432-39 GIS	.00	57.75	1,125.00	1,067.25	5.1
20-432-40 TELEPHONE & INTERNET	117.32	1,097.69	2,000.00	902.31	54.9
20-432-41 UTILITIES-ELECTRIC	8.17	30,692.99	80,000.00	49,307.01	38.4
20-432-45 UTILITIES-GAS	217.10	1,600.86	2,500.00	899.14	64.0
20-432-46 CELL PHONE	.00	.00	764.00	764.00	.0
20-432-48 TRASH	.00	78.00	100.00	22.00	78.0
20-432-49 UTILITIES-PROPANE	.00	2,292.27	7,000.00	4,707.73	32.8
20-432-50 PERMIT FEES	.00	.00	1,500.00	1,500.00	.0
20-432-52 INSURANCE AND BONDS	.00	6,512.34	8,000.00	1,487.66	81.4
20-432-53 BOOSTER STATION MAINTENANCE	.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	1,111.36	22,868.94	7,800.00	(15,068.94)	293.2
20-432-56 MAINTENANCE (PLANT) RO	1,172.45	6,613.04	10,000.00	3,386.96	66.1
20-432-57 TREATMENT/OPERATING SUPPLIES	1,794.00	5,287.48	8,000.00	2,712.52	66.1
20-432-59 WATER WELL MAINTENANCE	.00	2,045.83	1,000.00	(1,045.83)	204.6
20-432-61 OFFICE SUPPLIES	.00	153.29	1,500.00	1,346.71	10.2
20-432-68 COPIER EXPENSE	.00	.00	800.00	800.00	.0
20-432-70 IT SUPPORT	324.63	3,149.30	500.00	(2,649.30)	629.9
20-432-75 SYSTEM REPAIR & MAINTENANCE	.00	2,124.92	2,000.00	(124.92)	106.3
20-432-85 WATER LEASES	.00	78,447.00	70,000.00	(8,447.00)	112.1
20-432-87 EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
20-432-99 OTHER MISCELLANEOUS EXPENSE	25.67	311.68	1,000.00	688.32	31.2
TOTAL OPERATIONS	7,963.30	183,983.97	243,589.00	59,605.03	75.5
<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	147,072.00	147,000.00	(72.00)	100.1
20-471-12 LEASE/PURCHASE PMT-KAMMERER	.00	35,104.20	42,125.00	7,020.80	83.3
20-471-13 BOTW SINKING FUND PAYMENT	.00	127,519.71	40,000.00	(87,519.71)	318.8
20-471-14 BOTW INTEREST PAYMENT	.00	142,256.54	95,000.00	(47,256.54)	149.7
20-471-50 LOAN ISSUANCE COSTS	.00	.00	18,969.00	18,969.00	.0
TOTAL DEBT SERVICE	63,313.00	451,952.45	388,094.00	(63,858.45)	116.5
TOTAL FUND EXPENDITURES	95,546.12	988,370.12	1,014,438.00	26,067.88	97.4
NET REVENUE OVER EXPENDITURES	(16,392.27)	(47,968.39)	(76,138.00)	(28,169.61)	(63.0)

TOWN OF WIGGINS
BALANCE SHEET
NOVEMBER 30, 2023

SEWER ENTERPRISE

ASSETS

30-10100	CASH IN COMBINED CASH FUND	1,418,457.73	
30-10250	COLOTRUST FUND	116.02	
30-10251	HIGH PLAINS SEWER ENTPR FUND	63,837.30	
30-10260	COLOTRUST SEWER PROJECT	114.36	
30-10271	36.77% BOTW DEBT SERVICE	749.13	
30-10273	2020 BOTW LOAN--SINKING FUND	371,976.65	
30-10282	2020 BOTW LOAN--D.S. RESERVE	148,798.97	
30-10290	CD 1726--STORM SEWER WGNS SCH	12,344.09	
30-11500	ACCOUNTS RECEIVABLE	44,114.10	
30-14100	PREPAID EXPENSE	(35,830.78)	
30-16100	LAND	821,659.00	
30-16200	BUILDINGS	130,310.00	
30-16300	CONSTRUCTION IN PROGRESS	63,081.99	
30-16400	EQUIPMENT	2,118,488.31	
30-16401	OTHER EQUIPMENT	25,098.72	
30-16410	ACCUMULATED DEPRECIATION-EQ	(819,302.04)	
TOTAL ASSETS			<u><u>4,364,013.55</u></u>

LIABILITIES AND EQUITY

LIABILITIES

30-20200	ACCOUNTS PAYABLE	(47,398.21)	
30-20300	ACCRUED COMPENSATED ABSENCES	7,854.14	
30-20301	ACCR'D COMP ABS--CURR. PORTION	1,963.54	
30-20400	ACCRUED INTEREST PAYABLE	9,208.09	
30-22550	BOTH 36.77% SEWER LOAN	1,062,880.97	
30-22900	CUSTOMER DEPOSIT LIABILITY	8,318.90	
30-22905	DEVELOPER PERFORMANCE DEPOSIT	11,750.00	
TOTAL LIABILITIES			1,054,577.43

FUND EQUITY

30-27900	RETAINED EARNINGS	3,035,619.63	
UNAPPROPRIATED FUND BALANCE:			
30-29001	SUSPENSE	79,716.06	
	REVENUE OVER EXPENDITURES - YTD	<u>194,100.43</u>	
BALANCE - CURRENT DATE		<u>273,816.49</u>	
TOTAL FUND EQUITY			<u><u>3,309,436.12</u></u>
TOTAL LIABILITIES AND EQUITY			<u><u>4,364,013.55</u></u>

TOWN OF WIGGINS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

SEWER ENTERPRISE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>REVENUES</u>					
30-33420	DOLA GRANT	.00	147,250.00	.00	(147,250.00)	.0
30-34000	SEWER SALES	36,612.15	399,910.16	420,000.00	20,089.84	95.2
30-34001	CUSTOMER DEPOSITS	.00	.00	150.00	150.00	.0
30-36100	INTEREST EARNED	1.10	151.74	.00	(151.74)	.0
	TOTAL FUND REVENUE	36,613.25	547,311.90	420,150.00	(127,161.90)	130.3

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

SEWER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROFESSIONAL SERVICES</u>					
30-410-13 FINANCIAL AUDIT	.00	5,466.66	5,000.00	(466.66)	109.3
30-410-30 LEGAL SERVICE	.00	.00	2,000.00	2,000.00	.0
30-410-32 PROFESSIONAL SERVICES	2,543.63	12,219.37	20,000.00	7,780.63	61.1
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	.00	120.85	600.00	479.15	20.1
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	155.11	600.00	444.89	25.9
TOTAL PROFESSIONAL SERVICES	2,543.63	18,560.77	31,005.00	12,444.23	59.9

<u>SEWER ADMINISTRATION</u>					
30-411-11 SALARY-TOWN CLERK	1,826.84	6,794.21	.00	(6,794.21)	.0
30-411-14 EMPLOYEE SALARIES-ADMIN	.00	.00	67,195.00	67,195.00	.0
30-411-15 ADMINISTRATION DEPT EMPLOYEES	3,299.38	48,665.15	.00	(48,665.15)	.0
30-411-20 EMPLOYEE BENEFITS	522.93	3,720.60	10,011.00	6,290.40	37.2
30-411-22 FICA & MEDICARE	385.74	4,149.21	5,141.00	991.79	80.7
30-411-23 457 RETIREMENT	241.10	2,396.76	3,500.00	1,103.24	68.5
30-411-25 UNEMPLOYMENT INSURANCE	3.60	52.20	202.00	149.80	25.8
30-411-26 WORKERS' COMPENSATION	.00	.00	175.00	175.00	.0
30-411-70 IT SUPPORT	324.64	649.30	250.00	(399.30)	259.7
30-411-72 UTILITY SOFTWARE EXPENSE	.00	649.32	2,920.00	2,270.68	22.2
TOTAL SEWER ADMINISTRATION	6,604.23	67,076.75	89,394.00	22,317.25	75.0

<u>PUBLIC WORKS ADMINISTRATION</u>					
30-430-11 SALARY-PW MAINTENANCE	2,519.42	19,246.17	.00	(19,246.17)	.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	339.34	3,794.94	4,767.00	972.06	79.6
30-430-22 FICA & MEDICARE	185.74	1,395.62	2,398.00	1,002.38	58.2
30-430-23 457 RETIREMENT	75.61	605.09	720.00	114.91	84.0
30-430-25 UNEMPLOYMENT	2.50	20.77	72.00	51.23	28.9
30-430-26 WORKERS' COMPENSATION	.00	556.84	750.00	193.16	74.3
TOTAL PUBLIC WORKS ADMINISTRATION	3,122.61	26,542.53	40,056.00	13,513.47	66.3

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 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	13,966.25	15,000.00	1,033.75	93.1
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	14,705.71	56,076.00	41,370.29	26.2
<u>OPERATIONS</u>					
30-432-00 LINE MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
30-432-05 UTILITY LOCATE EXPENSE	.00	359.64	300.00	(59.64)	119.9
30-432-30 CONTRACT OPERATOR	578.00	3,458.00	6,000.00	2,542.00	57.6
30-432-39 COMPUTER SOFTWARE-GIS	.00	57.75	1,125.00	1,067.25	5.1
30-432-41 UTILITIES-ELECTRIC	.00	8,304.35	28,000.00	19,695.65	29.7
30-432-42 TELEPHONE/INTERNET	18.77	571.12	500.00	(71.12)	114.2
30-432-45 UTILITIES --GAS	.00	751.22	1,200.00	448.78	62.6
30-432-46 CELL PHONE	80.44	80.44	300.00	219.56	26.8
30-432-48 TRASH	.00	478.00	1,200.00	722.00	39.8
30-432-50 PERMIT FEES	.00	1,708.00	3,500.00	1,792.00	48.8
30-432-51 ANALYTICAL/SAMPLING EXPENSE	909.81	6,740.21	3,000.00	(3,740.21)	224.7
30-432-52 INSURANCE AND BONDS	.00	6,512.34	9,000.00	2,487.66	72.4
30-432-53 SEWER CLEANING/VIDEO	.00	3,513.60	5,000.00	1,486.40	70.3
30-432-54 INSTALLATION OF LINE EXPENSE	.00	.00	500.00	500.00	.0
30-432-55 GENERAL MAINT CENT LIFT ST	.00	.00	500.00	500.00	.0
30-432-56 GENERAL MAINTENANCE OF PLANT	.00	12,987.40	2,000.00	(10,987.40)	649.4
30-432-57 GENERAL MAINT JOHNSON LT ST	448.85	14,951.15	500.00	(14,451.15)	2990.2
30-432-59 ENGINEERING DESIGN	.00	.00	5,000.00	5,000.00	.0
30-432-60 TREATMENT OPERATIONS	1,794.00	8,719.79	7,500.00	(1,219.79)	116.3
30-432-61 OFFICE SUPPLIES	.00	.00	800.00	800.00	.0
30-432-99 OTHER MISCELLANEOUS EXPENSE	3.33	27.90	1,000.00	972.10	2.8
TOTAL OPERATIONS	3,833.20	69,220.91	81,925.00	12,704.09	84.5
<u>DEBT SERVICE</u>					
30-471-13 BOTW SINKING FUND PAYMENT	.00	96,536.26	106,288.00	9,751.74	90.8
30-471-14 BOTW INTEREST PAYMENT	.00	60,568.54	44,124.00	(16,444.54)	137.3
30-471-50 LOAN ISSUANCE COSTS	.00	.00	11,031.00	11,031.00	.0
TOTAL DEBT SERVICE	.00	157,104.80	161,443.00	4,338.20	97.3
TOTAL FUND EXPENDITURES	16,103.67	353,211.47	459,899.00	106,687.53	76.8

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

SEWER ENTERPRISE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	20,509.58	194,100.43	(39,749.00)	(233,849.43)	488.3

TOWN OF WIGGINS
BALANCE SHEET
NOVEMBER 30, 2023

SALES TAX CAPITAL IMPROVEMENT

<u>ASSETS</u>			
40-10100	CASH IN COMBINED CASH FUND	739,615.05	
40-10250	COLOTRUST FUND	113.86	
40-10251	HIGH PLAINS 1% TAX FUND	15,254.37	
40-11500	ACCOUNTS RECEIVABLE	50,679.16	
	TOTAL ASSETS		805,662.44
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
40-25320	FUND BALANCE	897,307.97	
	TOTAL LIABILITIES		897,307.97
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	(91,645.53)	
	BALANCE - CURRENT DATE	(91,645.53)	
	TOTAL FUND EQUITY		(91,645.53)
	TOTAL LIABILITIES AND EQUITY		805,662.44

TOWN OF WIGGINS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 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	26,154.30	289,873.61	300,000.00	10,126.39	96.6
40-36100	INTEREST EARNED	6.32	71.46	5.00	(66.46)	1429.2
	TOTAL FUND REVENUE	26,160.62	289,945.07	300,005.00	10,059.93	96.7

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

SALES TAX CAPITAL IMPROVEMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL PROJECTS</u>					
40-430-00 CIP - SEWER REPLACE BNSF	.00	325,455.79	.00	(325,455.79)	.0
40-430-05 CIP-NORTH STORM DETENTION	.00	.00	75,000.00	75,000.00	.0
40-430-10 CIP-MAIN STREET C&G 3RD TO 5TH	.00	702.50	.00	(702.50)	.0
40-430-16 CIP-TOWN HALL DIGITAL SIGN	.00	33,292.28	50,000.00	16,707.72	66.6
40-430-17 CIP-TH/PW EXT IMP	.00	8,042.43	10,000.00	1,957.57	80.4
40-430-18 CIP-NON POT WATER MAIN	.00	.00	100,000.00	100,000.00	.0
40-430-19 CIP-CR P CROSSING SIGNAL	.00	14,097.60	10,000.00	(4,097.60)	141.0
TOTAL CAPITAL PROJECTS	.00	381,590.60	245,000.00	(136,590.60)	155.8
TOTAL FUND EXPENDITURES	.00	381,590.60	245,000.00	(136,590.60)	155.8
NET REVENUE OVER EXPENDITURES	26,160.62	(91,645.53)	55,005.00	146,650.53	(166.6)

TOWN OF WIGGINS
BALANCE SHEET
NOVEMBER 30, 2023

SALES TAX STREETS

ASSETS

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

LIABILITIES AND EQUITY

LIABILITIES

45-20200	ACCOUNTS PAYABLE	2,776.97	
	TOTAL LIABILITIES		2,776.97

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	(758,620.69)	
	BALANCE - CURRENT DATE	(758,620.69)	
	TOTAL FUND EQUITY		(758,620.69)
	TOTAL LIABILITIES AND EQUITY		(755,843.72)

TOWN OF WIGGINS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

SALES TAX STREETS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>REVENUES</u>					
45-31300	1% TOWN SALES TAX (2022)	26,154.30	178,545.80	300,000.00	121,454.20	59.5
45-33510	DONATIONS	.00	3,445.00	.00	(3,445.00)	.0
45-36100	INTEREST EARNED	.00	.00	5.00	5.00	.0
	TOTAL FUND REVENUE	26,154.30	181,990.80	300,005.00	118,014.20	60.7

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 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	.00	881,472.46	100,000.00	(781,472.46)	881.5
45-430-59	CIP ENGINEERING SERVICES	.00	6,980.00	.00	(6,980.00)	.0
	TOTAL CAPITAL PROJECTS	.00	888,452.46	100,000.00	(788,452.46)	888.5
	<u>DEPARTMENT 431</u>					
45-431-22	REPAIRS & MAINTENANCE-STREETS	21,973.69	44,134.03	25,000.00	(19,134.03)	176.5
45-431-24	SNOW REMOVAL	.00	8,025.00	.00	(8,025.00)	.0
	TOTAL DEPARTMENT 431	21,973.69	52,159.03	25,000.00	(27,159.03)	208.6
	TOTAL FUND EXPENDITURES	21,973.69	940,611.49	125,000.00	(815,611.49)	752.5
	NET REVENUE OVER EXPENDITURES	4,180.61	(758,620.69)	175,005.00	933,625.69	(433.5)

TOWN OF WIGGINS
BALANCE SHEET
NOVEMBER 30, 2023

CONSERVATION TRUST

ASSETS

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

LIABILITIES AND EQUITY

LIABILITIES

50-25320	FUND BALANCE	39,734.35	
		<hr/>	
	TOTAL LIABILITIES		39,734.35

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	10,288.99	
		<hr/>	
	BALANCE - CURRENT DATE	10,288.99	
		<hr/>	
	TOTAL FUND EQUITY		10,288.99
			<hr/>
	TOTAL LIABILITIES AND EQUITY		50,023.34
			<hr/> <hr/>

TOWN OF WIGGINS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 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	15,657.77	13,000.00	(2,657.77)	120.4
50-36100	INTEREST EARNED	.55	36.22	10.00	(26.22)	362.2
	TOTAL FUND REVENUE	.55	15,693.99	13,010.00	(2,683.99)	120.6

TOWN OF WIGGINS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 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	.55	10,288.99	510.00	(9,778.99)	2017.5



STAFF SUMMARY

Board of Trustees Meeting

December 27, 2022

DATE: December 23, 2023

AGENDA ITEM NUMBER: 5

TOPIC: 2024 Town of Wiggins Proposed Budget Public Hearing

STAFF MEMBER RESPONSIBLE: Tom Acre, Town Manager

BACKGROUND:

Each year staff prepares the budget for the upcoming year and presents it to the Board of Trustees for consideration at a Public Hearing prior to formal adoption. With a Special Session of the State Legislature being held late this year and with the passage of SB23B-001, the adoption deadlines were extended. SB23B-001 requires a property tax reduction (reflected in the assessed valuation presented to the Town by the County Assessor) that will partially be backfilled by the State.

Staff presented and discussed drafts of the 2024 budget at several meetings prior to this meeting. The Board of Trustees provided guidance to staff as the draft budget was presented and discussed. Staff has prepared the 2024 Town of Wiggins Proposed Budget for consideration by the citizens and Board of Trustees. This proposed budget reflects the input staff received from the Board of Trustees and the impact of SB23B-001.

After the public hearing has concluded, the Board of Trustees will be asked to consider several resolutions required to enact the budget.

SUMMARY:

The Proposed 2024 Town Budget takes into consideration the revenues and expenses required to provide the core functions on which to operate the Town. These costs include staff related expenses such as salaries and benefits, department operational costs, water, and wastewater utility costs. Revenues include sales tax, use tax, franchise fees, property tax, various fees for service water, and sewer tap fees, and revenues from water and wastewater utilities.

Staff is presenting a budget that is reflective of the Board of Trustees' desire to complete capital projects and enhance maintenance of the Town's assets. The budget includes a proposed salary increases and markets adjustments in several departments to retain employees and reflects a modest 5 % increase in the costs of health benefits. The Building Permits revenue and inspection expenses are decreased to reflect the continued slowing in residential building due to increased interest rates. Water and Sewer

Fund revenues also reflect the potential for home building to slow and the use of tap fees for future capital projects and not using those fees to fund operations.

Proposed Capital Improvement Fund projects include installation of a water line to facilitate a non-potable system to irrigate Teets Park and the school ballfields, and replacement of the membranes at the RO water treatment facility. Improvements at the Johnson Street Lift Station include the addition of an in-line grinder to prevent pump intake clogging are planned. Additional street paving and the installation of curb, gutter, and sidewalk is planned on Chapman Street from 3rd to 4th Avenues, 3rd Avenue from Main Street to Chapman, and 5th Avenue from Main east to High Street. Capital improvements at Teets Park, include shade structures over the bleacher, a small splash pad, and construction of a year-round pavilion building.

FISCAL IMPACT:

There is no impact to the 2023 budget by going through this process.

APPLICABILITY TO TOWN OBJECTIVES AND GOALS TO PROVIDE SERVICES:

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

OPTIONS AVAILABLE TO THE BOARD OF TRUSTEES:

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

MOTION FOR APPROVAL: I make a motion to adopt **Resolution No. 46-2023** – A Resolution Levying General Property Taxes for the Taxable Year 2023 to Help Defray the Costs of Government for the Town of Wiggins, Colorado for the 2024 Budget Year.

MOTION FOR APPROVAL: I make a motion to adopt **Resolution No. 47-2023** - A Resolution Summarizing Expenditures and Revenues for Each Fund and Adopting a Budget for the Town of Wiggins, Colorado for the Calendar Year Beginning January 1, 2024 and Ending December 31, 2024

MOTION FOR APPROVAL: I make a motion to adopt **Resolution No. 48-2023** – A Resolution Appropriating Sums of Money to the Various Funds and Spending Agencies in the Amounts and for the Purposes Set Forth Below for the Town of Wiggins, Colorado for the 2024 Budget Year

MOTION FOR APPROVAL: I make a motion to adopt **Resolution No. 49-2023** - A Resolution Certifying Compliance with Article X, Section 20 of the Colorado Constitution.

MOTION FOR APPROVAL: I make a motion to adopt **Resolution No. 50-2023** - A Resolution Creating a Non-Emergency Reserve for the Town of Wiggins, Colorado.

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

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

**TOWN OF WIGGINS, COLORADO
RESOLUTION NO. 46-2023**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE TAXABLE YEAR 2023 TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE TOWN OF WIGGINS, COLORADO FOR THE 2024 BUDGET YEAR

WHEREAS, the Board of Trustees of the Town of Wiggins has adopted the annual budget in accordance with the Local Government Budget law on December 27, 2023; and

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is \$681,486.74; and

WHEREAS, the 2023 taxable year valuation for assessment for the Town of Wiggins as certified by the County Assessor is \$21,156,300.

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

Section 1. That for the purpose of meeting all operating expenses of the Town of Wiggins during the 2024 budget year, there is hereby levied a tax of 32.212 mills upon each one thousand (\$1,000.00) dollars of the total valuation for assessment of all taxable property within the Town for the taxable year 2023.

Section 2. That the Town Clerk is hereby authorized and directed to immediately certify to the County Commissioners of Morgan County, Colorado, the mill levies for the Town of Wiggins as hereinabove determined and set.

INTRODUCED, ADOPTED, AND RESOLVED THIS 27th DAY OF DECEMBER 2023.

TOWN OF WIGGINS, COLORADO

Christopher Franzen, Mayor

ATTEST:

Nichole Seiber, Town Clerk

CERTIFICATION OF TAX LEVIES

TO: County Commissioners of Morgan County, Colorado

This is to certify that the tax levy to be assessed by you upon all property within the limits of the Town of Wiggins based on a total amended assessed valuation of \$21,156,300 for the taxable year 2023 as determined and fixed by the Board of Trustees on December 27, 2023 is:

	<u>LEVY</u>	<u>REVENUE</u>
General Operating Expenses:	32.212 mills	\$681,486.74

You are hereby authorized and directed to extend said levy upon your tax list.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Town of Wiggins, Colorado this 27th day of December, 2023.

Nichole Seiber, Town Clerk

CC: Division of Local Government

**TOWN OF WIGGINS, COLORADO
RESOLUTION NO. 47-2023**

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING
A BUDGET FOR THE TOWN OF WIGGINS, COLORADO FOR THE CALENDAR YEAR BEGINNING ON
THE FIRST DAY OF JANUARY 2024 AND ENDING ON THE LAST DAY OF DECEMBER 2024**

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

WHEREAS, the Town Manager has submitted a proposed budget to this governing body on December 27, 2023; and

WHEREAS, upon due and proper notice, published or posted in accordance with the Local Government Budget Law of Colorado, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 27, 2023, and interested taxpayers were given an opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

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

Section 1. That estimated expenditures for each fund are as follows:

General Fund	\$ 1,778,459
Water Enterprise Fund	\$ 1,408,345
Sewer Enterprise Fund	\$ 615,729
2015 Sales Tax Capital Improvement Fund	\$ 372,500
2022 Dedicated Streets CIP Fund	\$ 615,000
Conservation Trust Fund	\$ 69,500
Total Expenditures	\$ 4,859,533

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

General Fund	\$ 1,426,628
Water Enterprise Fund	\$ 1,066,936
Sewer Enterprise Fund	\$ 458,598
2015 Sales Tax Capital Improvement Fund	\$ 365,050
2022 Dedicated Streets CIP Fund	\$ 615,000
Conservation Trust Fund	\$ 20,030
Total Revenues	\$ 3,952,242

Section 3. That the budget as submitted, and hereinabove summarized by fund, a copy of which is attached hereto as Exhibit A and incorporated herein by reference, is hereby approved and adopted as the Budget of the Town of Wiggins for the 2024 fiscal year.

Section 4. That the budget hereby approved and adopted and made a part of the public records of the Town of Wiggins.

INTRODUCED, ADOPTED, AND RESOLVED THIS 27th DAY OF DECEMBER, 2023.

TOWN OF WIGGINS, COLORADO

Christopher Franzen, Mayor

ATTEST:

Nichole Seiber, Town Clerk

EXHIBIT A
PROPOSED 2024 BUDGET

**TOWN of WIGGINS
PROPOSED 2024 BUDGET**

GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	2023 BUDGET	PROPOSED 2024 BUDGET
GENERAL FUND					
Beginning General Fund Balance		\$1,111,134	\$1,572,963	\$1,572,963	\$1,913,688
REVENUES					
10-30004	GENERAL MISCELLANEOUS	\$1,180	\$3,574	\$0	\$0
10-31100	CURRENT PROPERTY TAX	\$500,377	\$520,164	\$524,164	\$681,487
10-31200	SPECIFIC OWNERSHIP	\$40,413	\$40,766	\$30,000	\$30,000
10-31300	1% TOWN SALES TAX	\$294,633	\$316,028	\$300,000	\$310,000
10-31301	USE TAX	\$201,171	\$74,142	\$10,000	\$10,000
10-31420	CIGARETTE TAX	\$1,610	\$2,448	\$1,500	\$1,000
10-31810	SEVERENCE TAX	\$53,074	\$71,431	\$10,000	\$65,000
10-31820	FRANCHISE FEE-MORGAN CTY REA	\$20,215	\$12,178	\$8,000	\$9,000
10-31821	FRANCHISE FEE-XCEL ENERGY	\$15,170	\$17,361	\$8,000	\$15,000
10-31823	FRANCHISE FEE--BLUE LIGHTNING	\$3,793	\$4,055	\$2,750	\$3,000
10-31900	PENALTIES & INTEREST	\$978	\$822	\$0	\$0
10-32110	LIQUOR LICENSE (15%)	\$160	\$98	\$175	\$175
10-32210	BUILDING PERMITS	\$148,074	\$45,677	\$25,000	\$25,000
10-33412	DOLA EIAF 2021	\$0	\$27,303	\$82,500	\$55,197
10-33413	DOLA REDI GRANT (PASS THRU)	\$0	\$150,000	\$150,000	\$0
10-33430	MISCELLANEOUS FEES	\$516	\$187	\$0	\$0
10-33530	HIGHWAY USERS TAX	\$58,887	\$57,469	\$55,000	\$60,869
10-33550	ADDITIONAL MOTOR VEHICLE	\$9,542	\$7,986	\$6,000	\$6,000
10-33800	ROAD & BRIDGE	\$57,188	\$59,452	\$40,000	\$45,000
10-34210	SPECIAL POLICE SERVICES	\$107	\$220	\$0	\$0
10-34215	VIN INSPECTIONS	\$930	\$765	\$250	\$200
10-34220	BUILDING DEVELOPMENT REVIEW	\$15,584	\$4,286	\$5,000	\$5,000
10-34221	BUILDING INSPECTION PLAN REV	\$48,891	\$23,585	\$1,000	\$5,000
10-34282	PARKS & REC FEES	\$0	\$2,940	\$0	\$0
10-34283	SOFTBALL REG FEES	\$2,100	\$0	\$2,000	\$2,000
10-34284	BASEBALL REG FEES	\$8,610	\$9,030	\$11,000	\$10,000
10-34286	VOLLEYBALL REG FEES	\$555	\$25	\$1,000	\$1,000
10-34287	SOCCER REG FEES	\$6,345	\$1,851	\$1,500	\$6,500
10-34289	MISCELLANEOUS ACTIVITY FEES	\$0	\$0	\$2,000	\$0
10-34289	MISCELLANEOUS FEES	\$10,527	\$0	\$0	\$0
10-35110	COURT FINES-MUNICIPAL	\$44,054	\$49,996	\$30,000	\$37,250
10-36000	OTHER MISCELLANEOUS REVENUE	\$3,796	\$12,398	\$0	\$0
10-36010	DOG LICENSES/CLINIC	\$345	\$365	\$300	\$300
10-36011	BUSINESS LICENSES	\$4,001	\$803	\$3,500	\$200
10-36012	CONTRACTOR LICENSES	\$1,575	\$2,400	\$1,800	\$1,250
10-36013	GOLF CART LICENSES	\$755	\$525	\$150	\$200
10-36014	MISCELLANEOUS FEES	\$0	\$25	\$0	\$0
10-36030	SPECIAL EVENT FEES	\$410	\$0	\$0	\$0
10-36040	INSURANCE PROCEEDS	\$5,598	\$32,461	\$0	\$0

**TOWN of WIGGINS
PROPOSED 2024 BUDGET**

GL CODE	DESCRIPTION	2022	2023	2023	PROPOSED
		ACTUAL	EST. YTD	BUDGET	2024 BUDGET
10-36050	CAPITAL CREDITS RECEIVED	\$1,746	\$2,201	\$0	\$0
10-36100	INTEREST ON SAVINGS	\$24	\$55,201	\$10	\$35,000
10-36310	BUILDING & FARM RENT	\$6,365	\$3,800	\$6,000	\$6,000
10-36420	REFUNDS	\$0	-\$9	\$0	\$0
10-36500	CONTRIBUTIONS/DONATIONS	\$315	\$665	\$0	\$0
10-36501	SPONSORSHIPS	\$1,500	\$1,345	\$0	\$0
10-36510	OTHER GRANTS	\$28,995	\$400	\$0	\$0
10-36511	GRANTS--LEAF	\$2,900	\$0	\$0	\$0
10-36512	GRANTS--DUI	\$4,850	\$825	\$0	\$0
10-36513	GRANTS--TRAINING	\$1,576	\$625	\$0	\$0
10-36514	GRANT--SIPA	\$6,500	\$0	\$0	\$0
10-36515	GRANT--C.I.O.T.	\$2,189	\$2,005	\$0	\$0
10-39210	SALE OF FIXED ASSETS	\$22,512	\$1,208	\$0	\$0
TOTAL GENERAL FUND REVENUE		\$1,640,636	\$1,621,082	\$1,318,599	\$1,426,628

GENERAL GOVERNMENTAL

10-410-13	FINANCIAL AUDIT	\$5,000	\$5,467	\$5,000	\$5,500
10-410-22	EMPLOYEE EVAL/TSTING	\$0	\$1,350	\$0	\$500
10-410-32	PROFESSIONAL SERVICES	\$20,481	\$24,500	\$22,500	\$20,000
10-410-34	CODIFICATION	\$0	\$7,930	\$12,000	\$4,500
10-410-35	COPIER LEASE	\$725	\$950	\$650	\$950
10-410-40	EMPLOYEE TRAINING	\$1,303	\$2,861	\$5,000	\$5,000
10-410-41	TELEPHONE & INTERNET	\$1,279	\$2,720	\$1,400	\$2,800
10-410-42	UTILITIES--ELECTRIC	\$941	\$1,000	\$2,000	\$1,000
10-410-43	OFFICE BLDG REPAIRS & MAINT	\$2,396	\$1,482	\$5,000	\$5,000
10-410-44	POSTAGE METER LEASE	\$0	\$1,535	\$250	\$1,600
10-410-45	UTILITIES-GAS	\$1,444	\$1,510	\$1,500	\$1,525
10-410-46	CELL PHONE	\$1,181	\$1,320	\$1,260	\$1,400
10-410-48	TRASH	\$0	\$300	\$300	\$300
10-410-52	INSURANCE & BONDS	\$36,825	\$45,670	\$32,180	\$48,000
10-410-54	ADVERTISING	\$513	\$0	\$600	\$600
10-410-55	POSTAGE & SHIPPING	\$531	\$580	\$800	\$800
10-410-58	TRAVEL & MEETINGS	\$2,715	\$2,100	\$5,200	\$5,200
10-410-61	OPERATING SUPPLIES	\$5,795	\$4,214	\$5,500	\$5,500
10-410-68	COPIER EXPENSE	\$814	\$1,300	\$725	\$1,500
10-410-70	IT SUPPORT	\$282	\$0	\$15,000	\$15,000
10-410-71	COMPUTER SOFTWARE	\$2,347	\$4,489	\$3,000	\$3,000
10-410-87	EQUIPMENT	\$0	\$4,960	\$0	\$2,000
10-410-90	DUES & SUBSCRIPTIONS	\$1,779	\$190	\$4,000	\$2,000
10-410-91	NEWSLETTERS & PUBLICATIONS	\$738	\$382	\$800	\$600
TOTAL GENERAL GOVERNMENTAL		\$87,090	\$116,809	\$124,665	\$134,275

**TOWN of WIGGINS
PROPOSED 2024 BUDGET**

		2022	2023	2023	PROPOSED
GL CODE	DESCRIPTION	ACTUAL	EST. YTD	BUDGET	BUDGET
ADMINISTRATION DEPARTMENT					
10-411-11	SALARY-TOWN CLERK	\$543	\$0	\$0	\$0
10-411-15	ADMINISTRATION DEPT EMPLOYEES	\$84,751	\$81,950	\$134,102	\$129,321
10-411-20	EMPLOYEE BENEFITS	\$14,334	\$7,579	\$18,115	\$18,828
10-411-22	FICA & MEDICARE	\$6,444	\$6,200	\$10,259	\$9,893
10-411-23	457 RETIREMENT	\$3,383	\$3,600	\$6,500	\$5,365
10-411-25	UNEMPLOYMENT INS	\$91	\$80	\$402	\$100
10-411-26	WORKERS' COMPENSATION	\$266	\$4,085	\$200	\$4,250
10-411-27	EMPLOYEE APPRECIATION	\$841	\$423	\$1,200	\$1,200
10-411-28	TA VEHICLE MILEAGE	\$0	\$0	\$1,000	\$2,000
TOTAL ADMINISTRATION DEPARTMENT		\$110,654	\$103,916	\$171,778	\$170,957
JUDICIAL DEPARTMENT					
10-412-00	CONTRACT-JUDGE	\$3,750	\$3,750	\$3,800	\$3,800
10-412-01	CONTRACT-TOWN PROSECUTOR	\$3,285	\$4,600	\$3,250	\$5,000
10-412-35	COPIER LEASE	\$435	\$200	\$400	\$225
10-412-41	TELEPHONE & INTERNET	\$0	\$0	\$100	\$100
10-412-44	POSTAGE METER LEASE	\$0	\$165	\$0	\$175
10-412-55	POSTAGE	\$387	\$700	\$200	\$750
10-412-61	OFFICE SUPPLIES	\$177	\$160	\$150	\$175
10-412-68	COPIER EXPENSE	\$5	\$310	\$100	\$350
10-412-70	IT SUPPORT	\$0	\$0	\$100	\$100
10-412-71	COMPUTER SOFTWARE	\$0	\$190	\$200	\$200
TOTAL JUDICIAL DEPARTMENT		\$8,039	\$10,075	\$8,300	\$10,875
MAYOR & LEGISLATIVE BOARDS					
10-413-10	MAYOR COMPENSATION	\$2,400	\$2,400	\$2,400	\$2,400
10-413-11	BOARD OF TRUSTEES COMPENSATION	\$2,880	\$2,880	\$2,880	\$2,880
10-413-12	BOARD OF TRUSTEES APPRECIATION	\$570	\$400	\$500	\$500
10-413-22	FICA & MEDICARE	\$404	\$366	\$404	\$404
10-413-26	WORKERS' COMPENSATION	\$70	\$225	\$100	\$300
10-413-40	BOARD OF TRUSTEES TRAINING	\$0	\$0	\$3,000	\$1,500
10-413-51	E & O INSURANCE	\$3,085	\$0	\$3,200	\$3,200
10-413-58	BOARD TRAVEL & MEETINGS	\$260	\$90	\$5,000	\$3,000
10-413-70	IT SUPPORT	\$0	\$0	\$0	\$200
10-413-71	COMPUTER SOFTWARE	\$306	\$490	\$200	\$500
10-413-90	DUES & SUBSCRIPTIONS	\$845	\$900	\$2,500	\$2,500
TOTAL MAYOR & LEGISLATIVE BOARDS		\$10,820	\$7,751	\$20,184	\$17,384
ELECTIONS					
10-414-00	ELECTIONS	\$4,314	\$0	\$3,000	\$4,500
TOTAL ELECTIONS		\$4,314	\$0	\$3,000	\$4,500

**TOWN of WIGGINS
PROPOSED 2024 BUDGET**

GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	2023 BUDGET	PROPOSED 2024 BUDGET
TREASURER'S OFFICE					
10-415-15	COLLECTIONS (TREASURERS FEE)	\$10,011	\$10,411	\$10,000	\$12,000
10-415-30	TOWN LEGAL	\$58,406	\$46,420	\$60,000	\$50,000
10-415-40	REPORTING & PUBLISHING	\$121	\$36	\$500	\$500
TOTAL TREASURER'S OFFICE		\$68,537	\$56,867	\$70,500	\$62,500
ECONOMIC DEVELOPMENT					
10-416-50	ECONOMIC DEVELOPMENT	\$0	\$150,000	\$160,000	\$75,000
10-416-51	MEMBERSHP FEE/DUES	\$2,670	\$2,800	\$2,800	\$2,800
TOTAL ECONOMIC DEVELOPMENT		\$2,670	\$152,800	\$162,800	\$77,800
COMMUNITY DEVELOPMENT					
10-417-30	COMMUNITY MEETINGS	\$0	\$0	\$1,000	\$1,000
10-417-35	COPIER LEASE	\$0	\$180	\$95	\$200
10-417-44	POSTAGE MACHINE LEASE	\$0	\$120	\$105	\$135
10-417-55	POSTAGE	\$0	\$0	\$500	\$250
10-417-61	OFFICE SUPPLIES	\$0	\$8	\$120	\$50
10-417-63	ABATEMENT	\$0	\$0	\$1,500	\$6,500
10-417-68	COPIER EXPENSE	\$5	\$310	\$120	\$350
10-417-70	IT SUPPORT	\$0	\$0	\$200	\$200
10-417-71	COMPUTER SOFTWARE	\$168	\$116	\$100	\$125
10-417-85	CODE ENFORCEMENT	\$0	\$240	\$500	\$600
10-417-91	NEWSLETTER	\$302	\$0	\$2,100	\$2,100
TOTAL COMMUNITY DEVELOPMENT		\$475	\$974	\$6,340	\$11,510
PLANNING & ZONING					
10-418-30	LEGAL/ENGINEERING SUPPORT	\$5,543	\$5,500	\$3,500	\$6,000
10-418-35	COPIER LEASE	\$0	\$180	\$95	\$200
10-418-40	STAFF TRAINING	\$0	\$0	\$1,500	\$1,500
10-418-41	TELEPHONE & INTERNET	\$0	\$80	\$425	\$95
10-418-44	POSTAGE MACHINE LEASE	\$52	\$145	\$200	\$175
10-418-49	COMMISSION TRAINING	\$0	\$0	\$500	\$500
10-418-51	MEMBERSHIPS/PUBLICATIONS	\$14	\$40	\$200	\$100
10-418-54	NOTICES/PUBLICATIONS	\$786	\$360	\$1,000	\$500
10-418-55	POSTAGE	\$18	\$116	\$105	\$130
10-418-61	OFFICE SUPPLIES	\$260	\$79	\$50	\$100
10-418-68	COPIER EXPENSE	\$0	\$310	\$100	\$350
10-418-70	IT SUPPORT	\$0	\$0	\$100	\$100
10-418-71	COMPUTER SOFTWARE	\$278	\$615	\$100	\$650
10-418-93	COMPREHENSIVE PLAN	\$0	\$54,607	\$165,000	\$110,393
10-418-94	ZONING MAP	\$0	\$0	\$5,000	\$5,000

**TOWN of WIGGINS
PROPOSED 2024 BUDGET**

GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	PROPOSED	
				2023 BUDGET	2024 BUDGET
10-418-97	LAND DEVELOPMENT CODE	\$0	\$0	\$0	\$75,000
10-418-98	IMPACT FEE STUDY	\$0	\$0	\$15,000	\$15,000
TOTAL PLANNING & ZONING		\$6,951	\$62,033	\$192,875	\$215,793
COMMUNITY PROGRAMS					
10-419-00	FOURTH OF JULY FESTIVAL	\$20,076	\$28,825	\$22,500	\$35,000
10-419-01	WIGGINS OLD TIME CHRISTMAS	\$11,255	\$4,993	\$5,000	\$5,000
10-419-02	FALL HARVEST FESTIVAL	\$0	\$0	\$1,000	\$0
10-419-03	50th ANIVERSARY CELEBRATION	\$0	\$0	\$0	\$25,000
10-419-05	BUSINESS DIST BEAUTIFICATION	\$626	\$297	\$3,000	\$3,000
10-419-10	EVENTS COORINATOR	\$0	\$305	\$10,800	\$10,800
10-419-20	DONATIONS/GRANTS	\$4,440	\$6,000	\$10,000	\$10,000
10-419-50	ECONOMIC DEVELOPMENT	-\$6,925	\$0	\$0	\$0
10-419-58	COMMUNITY MEETINGS	\$0	\$0	\$2,000	\$1,000
10-419-61	OFFICE EQUIPMENT LEASES	\$14	\$0	\$0	\$200
10-419-62	MAIN STREET PROGRAMS	\$0	\$0	\$5,000	\$10,000
10-419-65	TREES/TREE PLANTING	\$1,693	\$2,648	\$2,500	\$5,000
10-419-66	PLANTERS	\$0	\$100	\$250	\$250
10-419-91	NEWSLETTER/EVENT POSTCARD	\$480	\$815	\$750	\$900
10-419-99	OTHER MISCELLANEOUS	\$476	\$31	\$0	\$0
TOTAL COMMUNITY PROGRAMS		\$32,134	\$44,014	\$62,800	\$106,150
POLICE DEPARTMENT					
10-421-00	CAPITAL OUTLAY	\$105	\$15,000	\$0	\$0
10-421-02	CONTRACT SERVICES	\$1,261	\$531	\$1,800	\$1,200
10-421-04	OFFICER EQUIPMENT	\$34,460	\$8,597	\$30,000	\$9,500
10-421-15	POLICE SALARIES	\$180,828	\$133,364	\$194,443	\$215,392
10-421-20	EMPLOYEE BENEFITS	\$27,166	\$19,500	\$28,602	\$29,729
10-421-21	VEHICLE/MOBILE EQUIPMENT	\$11,278	\$214	\$15,000	\$12,000
10-421-22	FICA & MEDICARE	\$2,736	\$2,019	\$14,875	\$2,800
10-421-23	PENSION-FPPA	\$16,390	\$19,198	\$19,444	\$25,847
10-421-24	DEATH & DISABILITY-FPPA	\$1,552	\$2,311	\$3,306	\$3,446
10-421-25	UNEMPLOYMENT INSURANCE	\$84	\$177	\$583	\$646
10-421-26	WORKERS' COMPENSATION	\$4,007	\$3,670	\$6,500	\$4,500
10-421-28	FARM HOUSE UTILITIES-GAS/ELECT	\$3,877	\$2,475	\$3,700	\$2,800
10-421-29	UNIFORMS	\$1,705	\$851	\$2,500	\$1,500
10-421-30	PROFESSIONAL LEGAL SERVICES	\$965	\$0	\$1,000	\$1,000
10-421-35	COPIER LEASE	\$145	\$122	\$150	\$150
10-421-40	TRAINING	\$659	\$3,752	\$3,000	\$4,000
10-421-41	TELEPHONE & INTERNET	\$255	\$500	\$750	\$750
10-421-42	MC COM CENTER PHONE LINE	\$441	\$163	\$600	\$600
10-421-43	REPAIRS AND MAINTENANCE (AUTO)	\$3,317	\$15,439	\$7,500	\$7,500

**TOWN of WIGGINS
PROPOSED 2024 BUDGET**

GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	PROPOSED	
				2023 BUDGET	2024 BUDGET
10-421-44	UTILITIES-ELECTRIC	\$941	\$316	\$1,200	\$1,200
10-421-45	UTILITIES-GAS	\$462	\$0	\$600	\$600
10-421-46	CELL PHONE	\$2,273	\$2,558	\$2,400	\$2,775
10-421-48	TRASH	\$0	\$228	\$270	\$270
10-421-49	OTHER MISCELLANEOUS	\$1,380	\$435	\$1,200	\$150
10-421-52	INSURANCE & BONDS	\$15,225	\$14,765	\$15,000	\$15,500
10-421-55	PRINTING	\$745	\$1,225	\$1,000	\$1,300
10-421-61	OFFICE/GEN OPERATING SUPPLIES	\$2,324	\$546	\$1,000	\$600
10-421-62	FUEL	\$6,909	\$13,925	\$13,000	\$15,000
10-421-64	CRIME PREVENTION	\$13	\$50	\$250	\$250
10-421-68	COPIER EXPENSE	\$5	\$350	\$100	\$350
10-421-70	IT SUPPORT	\$9	\$0	\$2,500	\$2,500
10-421-71	COMPUTER SOFTWARE	\$498	\$659	\$4,000	\$4,000
10-421-72	AMMUNITION	\$2,013	\$2,278	\$2,000	\$2,500
10-421-73	LEXIPOLE	\$0	\$2,573	\$2,400	\$2,750
10-421-85	ANIMAL CONTROL	\$600	\$53	\$500	\$100
10-421-90	MEMBERSHIP DUES	\$110	\$325	\$300	\$350
10-421-91	POLICE VEHICLE SINKING FUND	\$0	\$0	\$5,000	\$15,000
TOTAL POLICE DEPARTMENT		\$324,738	\$268,167	\$386,473	\$388,555
BUILDING INSPECTION DEPARTMENT					
10-424-20	BUILDING INSPECTIONS MATERIALS	\$128	\$0	\$200	\$200
10-424-30	DEVELOPMENT REVIEW MISC EXP	\$2,798	\$2,840	\$1,000	\$3,000
10-424-31	COMMERCIAL BUILDING REVIEW	\$26,583	\$14,273	\$5,000	\$12,000
10-424-32	RESIDENTIAL BUILDING REVIEW	\$102,510	\$19,585	\$5,000	\$20,000
10-424-40	EMPLOYEE TRAINING	\$0	\$0	\$0	\$500
TOTAL BUILDING INSPECTION DEPARTMENT		\$132,019	\$36,699	\$11,200	\$35,700
PUBLIC WORKS ADMINISTRATION					
10-430-11	SALARY - PW MAINTENANCE(1)	\$79,665	\$96,720	\$5,428	\$10,926
10-430-12	SALARY-PW MAINTENANCE(2)	\$487	\$0	\$0	\$0
10-430-15	SALARY-PW SEASONAL (MOWING)	\$2,008	\$325	\$6,000	\$8,216
10-430-16	PW EMPLOYEES-FULL TIME	\$6,163	\$2,308	\$40,419	\$76,746
10-430-20	EMPLOYEE BENEFITS - PW	\$5,969	\$8,461	\$8,104	\$15,360
10-430-22	FICA & MEDICARE	\$6,434	\$7,291	\$3,092	\$7,335
10-430-23	457 RETIREMENT	\$985	\$1,425	\$1,213	\$2,302
10-430-25	UNEMPLOYMENT INSURANCE - PW	\$124	\$131	\$138	\$264
10-430-26	WORKERS' COMPENSATION - PW	\$1,344	\$3,379	\$3,000	\$3,800
TOTAL PUBLIC WORKS ADMINISTRATION		\$103,179	\$120,040	\$67,394	\$124,950
PUBLIC WORKS & STREETS DEPT					
10-431-00	UNIFORMS - PW	\$1,005	\$610	\$3,500	\$2,500

**TOWN of WIGGINS
PROPOSED 2024 BUDGET**

GL CODE	DESCRIPTION	2022	2023	2023	PROPOSED
		ACTUAL	EST. YTD	BUDGET	2024 BUDGET
10-431-20	REPAIRS-EQUIPMENT & VEHICLES	\$15,319	\$18,634	\$9,500	\$15,000
10-431-21	STREETS-SIGNS & MATERIAL	\$3,058	\$1,607	\$10,000	\$2,000
10-431-22	SNOW REMOVAL	\$27,845	\$4,750	\$0	\$30,000
10-431-23	EQUIPMENT RENTAL	\$0	\$0	\$200	\$200
10-431-24	REPAIRS & MAINTENANCE-STREETS	\$0	\$26,618	\$0	\$0
10-431-25	FARM HOUSE MAINT	\$3,718	\$5,377	\$3,000	\$5,000
10-431-28	FARM HOUSE UTILITIES	\$0	\$140	\$2,700	\$2,700
10-431-35	COPIER LEASE	\$145	\$65	\$95	\$95
10-431-39	GIS	\$250	\$0	\$250	\$250
10-431-40	EMPLOYEE TRAINING	\$44	\$66	\$2,500	\$2,500
10-431-41	UTILITIES - ELECTRIC	\$3,098	\$430	\$1,500	\$1,500
10-431-43	BUIDING MAINT	\$24,567	\$17,301	\$3,000	\$20,000
10-431-45	UTILITIES-GAS	\$1,444	\$800	\$1,200	\$1,200
10-431-46	CELL PHONE	\$853	\$1,428	\$975	\$1,600
10-431-47	TELEPHONE & INTERNET	\$1,242	\$341	\$800	\$800
10-431-48	TRASH	\$0	\$306	\$540	\$540
10-431-52	INSURANCE - PW	\$10,478	\$12,960	\$9,611	\$15,000
10-431-55	POSTAGE & SHIPPING-PW	\$63	\$35	\$50	\$50
10-431-60	STREET LIGHTING - PW	\$11,681	\$15,065	\$11,000	\$18,000
10-431-61	OFFICE SUPPLIES	\$0	\$17	\$1,400	\$500
10-431-62	FUEL - PW	\$12,603	\$8,062	\$8,500	\$9,500
10-431-63	CONTRACT REFUSE REMOVAL - PW	\$2,923	\$1,788	\$2,000	\$2,000
10-431-65	TREE PROGRAM	\$0	\$2,253	\$1,500	\$3,000
10-431-66	PEST/WEED CONTROL - PW	\$568	\$156	\$1,600	\$1,600
10-431-68	COPIER EXPENSE	\$5	\$310	\$78	\$78
10-431-70	IT SUPPORT	\$0	\$0	\$2,500	\$2,500
10-431-71	COMPUTER SOFTWARE	\$180	\$612	\$424	\$424
10-431-74	EQUIPMENT- CAPITAL OUTLAY	\$5,558	\$15	\$2,250	\$2,250
10-431-75	RESERVE CAPITAL OUTLAY	\$0	\$7,395	\$0	\$0
10-431-76	PW VEHICLES SINKING FUND	\$0	\$0	\$5,000	\$15,000
10-431-77	PW HEAVY EQUIP SINKING FUND	\$0	\$0	\$5,000	\$10,000
10-431-99	OTHER MISCELLANEOUS - PW	\$8,205	\$1,055	\$0	\$0
TOTAL PUBLIC WORKS & STREETS DEPT		\$134,850	\$128,196	\$90,673	\$165,787
STORMWATER					
10-432-59	STORMWATER ENGINEERING/DESIGN	\$23,215	\$11,391	\$5,000	\$6,000
10-432-60	STORMWATER CONSTRUCTION	\$30,188	\$9,491	\$0	\$5,000
10-432-61	RETENTION/DETENTION POND MAINT	\$0	\$263	\$750	\$750
10-432-62	CULVERT/DITCH MAINT	\$183	\$14,201	\$1,000	\$7,000
10-432-63	3RD AVE STORM LIFT STATION	\$0	\$0	\$500	\$500
10-432-64	STREET SWEEPING	\$0	\$0	\$500	\$1,200
10-432-65	LEEVE REPAIR & MAINT	\$389	\$401	\$500	\$5,000

**TOWN of WIGGINS
PROPOSED 2024 BUDGET**

GL CODE	DESCRIPTION	2022	2023	2023	PROPOSED
		ACTUAL	EST. YTD	BUDGET	2024 BUDGET
TOTAL STORMWATER		\$53,975	\$35,747	\$8,250	\$25,450
PARK & RECREATION					
10-451-10	CONTRACT LABOR	\$480	\$0	\$0	\$0
10-451-11	SALARIES - P&R EVENTS COORD	\$8,063	\$20,194	\$16,200	\$19,476
10-451-12	SALARIES - SUMMER HELP (SEAS) APS	\$1,970	\$0	\$8,108	\$24,960
10-451-16	SALARIES-PARKS MAINT FULL-TIME	\$1,231	\$462	\$5,337	\$32,864
10-451-20	EMPLOYEE BENEFITS	\$239	\$633	\$0	\$7,928
10-451-22	FICA P&R	\$862	\$1,580	\$2,268	\$5,913
10-451-23	RENTS	\$28	\$78	\$0	\$100
10-451-25	UNEMPLOYMENT INSURANCE	\$22	\$40	\$23	\$232
10-451-26	WORKERS' COMPENSATION	\$1,550	\$972	\$1,500	\$1,500
10-451-30	SPECIAL EVENTS - P&R	\$56	\$0	\$1,000	\$1,000
10-451-38	CELL PHONE	\$687	\$266	\$490	\$400
10-451-39	TELEPHONE & INTERNET	\$1,000	\$190	\$1,200	\$300
10-451-40	TRAINING	\$11	\$16	\$1,000	\$1,000
10-451-41	UTILITIES - ELECTRIC	\$8,774	\$56,000	\$12,000	\$12,000
10-451-42	PARK BUILDING MAINTENANCE	\$11,686	\$7,200	\$0	\$15,000
10-451-43	PARK REPAIR AND MAINTENANCE	\$16,341	\$36,000	\$0	\$20,000
10-451-44	CAPITAL OUTLAY - PARKS	\$18,694	\$0	\$0	\$0
10-451-48	TRASH	\$168	\$408	\$800	\$600
10-451-55	NEWSLETTERS/POSTCARDS/POSTAGE	\$1,252	\$73	\$1,200	\$1,200
10-451-60	BACKGROUND CHECKS	\$217	\$648	\$735	\$800
10-451-61	OPERATING SUPPLIES - P&R	\$3,860	\$868	\$4,500	\$1,200
10-451-62	PARKS & RECREATION PROGRAMS	\$1,180	\$1,349	\$3,000	\$2,000
10-451-70	IT SUPPORT	\$0	\$0	\$100	\$100
10-451-71	COMPUTER SOFTWARE	\$1,936	\$1,319	\$2,100	\$1,500
10-451-81	ADULT ACTIVITIES	\$2,005	\$0	\$0	\$0
10-451-83	SOFTBALL	\$156	\$0	\$2,750	\$2,750
10-451-84	BASEBALL	\$7,863	\$6,060	\$8,000	\$8,000
10-451-85	BASKETBALL	\$0	\$125	\$0	\$0
10-451-86	VOLLEYBALL	\$497	\$0	\$750	\$1,000
10-451-87	SOCCER	\$4,778	\$1,416	\$1,200	\$1,800
10-451-88	SUMMER ACTIVITY	\$1,972	\$0	\$2,000	\$2,000
10-451-90	UNIFORMS & EQUIPMENT P&R	\$0	\$139	\$2,100	\$150
10-451-91	MISC FEES	\$542	\$236	\$0	\$300
10-451-92	PARK CONCESSION EXPENSE	\$241	\$0	\$100	\$5,000
10-451-93	MEMBERSHIP/PUBLICATIONS	\$0	\$0	\$200	\$200
	TRANSFER TO 1% SALES TAX FUND	\$0	\$0	\$0	\$55,000
TOTAL PARK & RECREATION		\$98,362	\$136,270	\$78,661	\$226,273

**TOWN of WIGGINS
PROPOSED 2024 BUDGET**

GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	2023 BUDGET	PROPOSED 2024 BUDGET
	TOTAL FUND EXPENDITURES	\$1,178,807	\$1,280,357	\$1,465,893	\$1,778,459
	NET REVENUE OVER EXPENDITURES	\$461,829	\$340,725	-\$147,294	-\$351,832
	Ending General Fund Balance	\$1,572,963	\$1,913,688	\$1,576,463	\$1,425,669
WATER ENTERPRISE					
	Beginning Water Enterprise Funds Available	\$2,960,605	\$3,569,640	\$3,569,640	\$3,205,576
REVENUES					
20-34000	WATER SALES	\$929,529	\$971,177	\$900,000	\$1,019,736
20-34001	CUSTOMER DEPOSITS	\$0	\$0	\$500	\$500
20-34002	BULK WATER SALES	\$5,508	\$178	\$5,000	\$200
20-34440	TAP FEES & ACQUISITION FEES	\$553,000	\$43,278	\$0	\$0
20-34442	WATER METER SALES	\$834	\$1,471	\$7,800	\$1,500
20-34450	MISCELLANEOUS WATER INCOME	\$25,230	\$16,930	\$15,000	\$15,000
20-36000	WATER DEVELOPMENT CONTRIBUTION	\$704	\$375	\$0	\$0
20-36001	RENTAL INCOME	\$0	\$3,343	\$10,000	\$30,000
20-36100	INTEREST EARNED	\$537	\$979	\$0	\$0
	TOTAL FUND REVENUE	\$1,515,341	\$1,037,731	\$938,300	\$1,066,936
PROFESSIONAL SERVICES					
20-410-13	FINANCIAL AUDIT	\$5,000	\$5,467	\$5,000	\$5,500
20-410-30	LEGAL SERVICE	\$2,437	\$1,000	\$5,000	\$5,000
20-410-31	WATER RIGHTS EXPENSES (LEGAL)	\$86,773	\$98,000	\$80,000	\$80,000
20-410-32	PROFESSIONAL SERVICES WATER	\$144,696	\$135,000	\$90,000	\$90,000
20-410-33	POSTAGE	\$1,052	\$600	\$1,200	\$1,200
20-410-34	WATER DEPOSIT REFUND	\$0	\$1,000	\$1,000	\$1,000
20-410-38	PROFESSIONAL SERVICES ACCT	\$0	\$5,000	\$10,000	\$10,000
20-410-40	TRAVEL, MEETINGS & TRAINING	\$348	\$60	\$4,000	\$4,000
20-410-44	POSTAGE MACHINE LEASE	\$0	\$105	\$105	\$105
20-410-59	DESIGN/SYSTEM ENGINEERING	\$0	\$90,000	\$50,000	\$50,000
20-410-68	COPIER EXPENSE	\$0	\$200	\$0	\$0
	TOTAL PROFESSIONAL SERVICES	\$240,305	\$336,432	\$246,305	\$246,805
WATER ADMINISTRATION					
20-411-11	SALARY-TOWN CLERK	\$407	\$0	\$0	\$0
20-411-12	EMPLOYEE SALARY-ADMINISTRATION	\$0	\$0	\$67,195	\$62,715
20-411-15	ADMINISTRATION DEPT EMPLOYEES	\$70,042	\$49,175	\$0	\$0
20-411-20	EMPLOYEE BENEFITS	\$10,968	\$2,876	\$10,011	\$10,405
20-411-21	COMPENSATED ABSENCE EXPENSE	\$941	\$1,000	\$0	\$1,000
20-411-22	FICA & MEDICARE	\$5,320	\$3,667	\$5,141	\$4,798

**TOWN of WIGGINS
PROPOSED 2024 BUDGET**

GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	PROPOSED	
				2023 BUDGET	2024 BUDGET
20-411-23	457 RETIREMENT	\$3,040	\$2,057	\$3,500	\$2,706
20-411-25	UNEMPLOYMENT INSURANCE	\$39	\$49	\$202	\$188
20-411-26	WORKERS' COMPENSATION	-\$1,759	\$142	\$175	\$175
20-411-72	UTILITY BILLING SOFTWARE EXP	\$2,172	\$649	\$2,920	\$2,920
TOTAL WATER ADMINISTRATION		\$91,170	\$59,615	\$89,144	\$84,907
PUBLIC WORKS ADMINISTRATION					
20-430-11	SALARY-PW MAINTENANCE	\$15,811	\$16,722	\$24,017	\$44,720
20-430-15	EMPL SALARY-PW P/T SEASONAL	\$0	\$0	\$7,332	\$7,332
20-430-20	EMPLOYEE BENEFITS	\$2,646	\$3,110	\$4,767	\$7,432
20-430-22	FICA & MEDICARE	\$1,048	\$1,146	\$2,398	\$3,982
20-430-23	457 RETIREMENT	\$474	\$502	\$720	\$1,342
20-430-25	UNEMPLOYMENT INSURANCE	\$12	\$18	\$72	\$34
20-430-26	WORKERS' COMPENSATION	\$710	\$415	\$750	\$800
TOTAL PUBLIC WORKS ADMINISTRATION		\$20,702	\$21,913	\$40,056	\$65,642
SUPPLIES					
20-431-20	REPAIRS-EQUIPMENT & VEHICLES	\$8	\$0	\$0	\$0
20-431-22	EQUIPMENT REPAIRS AND MAINT	\$2,753	\$1,000	\$5,000	\$5,000
20-431-62	FUEL	\$365	\$1,500	\$750	\$2,000
20-431-75	VEHICLE REPAIR	\$0	\$0	\$1,500	\$1,500
TOTAL SUPPLIES		\$3,127	\$2,500	\$7,250	\$8,500
OPERATIONS					
20-432-00	LINE MAINTENANCE	\$0	\$0	\$5,000	\$50,000
20-432-05	UTILITY LOCATE EXPENSE	\$267	\$484	\$400	\$400
20-432-30	CONTRACT OPERATOR	\$3,520	\$2,720	\$6,000	\$6,000
20-432-35	COPIER LEASE	\$725	\$113	\$600	\$600
20-432-37	ANALYTICAL/SAMPLING EXPENSE	\$15,256	\$14,576	\$13,500	\$13,500
20-432-39	GIS	\$1,125	\$58	\$1,125	\$1,125
20-432-40	TELEPHONE & INTERNET	\$1,857	\$980	\$2,000	\$2,000
20-432-41	UTILITIES-ELECTRIC	\$65,222	\$20,251	\$80,000	\$80,000
20-432-45	UTILITIES-GAS	\$2,877	\$1,384	\$2,500	\$2,500
20-432-46	CELL PHONE	\$0	\$0	\$764	\$764
20-432-48	TRASH	\$0	\$84	\$100	\$100
20-432-49	UTILITIES-PROPANE	\$6,067	\$5,000	\$7,000	\$7,000
20-432-50	PERMIT FEES	\$1,220	\$1,300	\$1,500	\$1,500
20-432-52	INSURANCE AND BONDS	\$9,084	\$9,100	\$8,000	\$8,000
20-432-53	BOOSTER STATION MAINTENANCE	\$1,561	\$500	\$5,000	\$5,000
20-432-54	WATER MAIN INSTALLATION EXP	\$1,263	\$1,757	\$2,500	\$2,500
20-432-55	METER INSTALL EXPENSE	\$27,237	\$32,594	\$7,800	\$7,800
20-432-56	MAINTENANCE (PLANT) RO	\$31,984	\$85,000	\$10,000	\$80,000

**TOWN of WIGGINS
PROPOSED 2024 BUDGET**

GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	PROPOSED	
				2023 BUDGET	2024 BUDGET
20-432-57	TREATMENT/OPERATING SUPPLIES	\$6,162	\$3,486	\$8,000	\$8,000
	RO EQUIP SINKING FUND	\$0	\$0	\$0	\$5,000
20-432-59	WATER WELL MAINTENANCE	\$4,482	\$5,000	\$1,000	\$6,000
20-432-61	OFFICE SUPPLIES	\$407	\$153	\$1,500	\$1,500
20-432-68	COPIER EXPENSE	\$842	\$0	\$800	\$800
20-432-70	IT SUPPORT	\$0	\$2,500	\$500	\$500
20-432-75	SYSTEM REPAIR & MAINTENANCE	\$1,302	\$2,122	\$2,000	\$2,000
20-432-85	WATER LEASES	\$44,475	\$78,447	\$70,000	\$80,000
20-432-86	DEPRECIATION	\$154,705	\$154,705	\$0	\$154,705
20-432-87	EQUIPMENT	\$0	\$0	\$5,000	\$15,000
20-432-99	OTHER MISCELLANEOUS EXPENSE	-\$449	\$48	\$1,000	\$1,000
TOTAL OPERATIONS		\$381,191	\$422,362	\$243,589	\$543,294
DEBT SERVICE					
20-471-09	LOAN PMT-CWCB	\$0	\$100,000	\$45,000	\$45,000
20-471-11	LOAN PAYMENT-USDA	\$72,309	\$147,072	\$147,000	\$147,072
20-471-12	LEASE/PURCHASE PMT-KAMMERER	\$13,037	\$42,125	\$42,125	\$42,125
20-471-13	BOTW SINKING FUND PAYMENT	\$0	\$127,519	\$40,000	\$130,000
20-471-14	BOTW INTEREST PAYMENT	\$84,466	\$142,257	\$95,000	\$95,000
20-471-50	LOAN ISSUANCE COSTS	\$0	\$0	\$18,969	\$0
TOTAL DEBT SERVICE		\$169,812	\$558,973	\$388,094	\$459,197
TOTAL FUND EXPENDITURES		\$906,306	\$1,401,795	\$1,014,438	\$1,408,345
NET REVENUE OVER EXPENDITURES		\$609,035	-\$364,064	-\$76,138	-\$341,409
Ending Water Enterprise Funds Available		\$3,569,640	\$3,205,576	\$3,493,502	\$2,864,168
SEWER ENTERPRISE					
Beginning Sewer Enterprise Funds Available		\$1,569,125	\$1,778,190	\$1,778,190	\$1,792,953
REVENUES					
30-33420	DOLA GRANT	\$0	\$147,250	\$0	\$0
30-34000	SEWER SALES	\$330,156	\$436,522	\$420,000	\$458,348
30-34001	CUSTOMER DEPOSITS	\$0	\$0	\$150	\$150
30-34440	TAP FEES	\$252,000	\$8,000	\$0	\$0
30-34450	MISCELLANEOUS SEWER INCOME	\$449	\$0	\$0	\$0
30-36100	INTEREST EARNED	\$124	\$152	\$0	\$100
TOTAL FUND REVENUE		\$582,729	\$591,924	\$420,150	\$458,598
PROFESSIONAL SERVICES					
30-410-13	FINANCIAL AUDIT	\$5,000	\$5,467	\$5,000	\$5,500
30-410-30	LEGAL SERVICE	\$1,581	\$0	\$2,000	\$2,000

**TOWN of WIGGINS
PROPOSED 2024 BUDGET**

GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	PROPOSED	
				2023 BUDGET	2024 BUDGET
30-410-32	PROFESSIONAL SERVICES	\$18,285	\$10,000	\$20,000	\$10,000
30-410-33	POSTAGE	\$717	\$699	\$1,000	\$1,000
30-410-34	SEWER DEPOSIT REFUND	\$0	\$350	\$500	\$500
30-410-35	COPIER LEASE	\$725	\$125	\$600	\$125
30-410-40	TRAINING	\$310	\$0	\$1,000	\$2,000
30-410-44	POSTAGE MACHINE LEASE	\$0	\$105	\$105	\$105
30-410-67	OFFICE SUPPLIES	\$0	\$0	\$200	\$100
30-410-68	COPIER EXPENSE	\$3	\$200	\$600	\$200
TOTAL PROFESSIONAL SERVICES		\$26,621	\$16,945	\$31,005	\$21,530
SEWER ADMINISTRATION					
30-411-11	SALARY-TOWN CLERK	\$407	\$0	\$0	\$0
30-411-14	EMPLOYEE SALARIES-ADMIN	\$0	\$0	\$67,195	\$54,931
30-411-15	ADMINISTRATION DEPT EMPLOYEES	\$70,042	\$51,937	\$0	\$0
30-411-20	EMPLOYEE BENEFITS	\$10,968	\$3,594	\$10,011	\$10,405
30-411-21	COMPENSATED ABSENCE EXPENSE	\$941	\$950	\$0	\$950
30-411-22	FICA & MEDICARE	\$5,320	\$3,716	\$5,141	\$4,202
30-411-23	457 RETIREMENT	\$3,040	\$3,245	\$3,500	\$1,722
30-411-25	UNEMPLOYMENT INSURANCE	\$38	\$55	\$202	\$165
30-411-26	WORKERS' COMPENSATION	-\$1,196	\$0	\$175	\$200
30-411-70	IT SUPPORT	\$0	\$0	\$250	\$250
30-411-72	UTILITY SOFTWARE EXPENSE	\$0	\$785	\$2,920	\$2,920
TOTAL SEWER ADMINISTRATION		\$89,561	\$64,282	\$89,394	\$75,745
PUBLIC WORKS ADMINISTRATION					
30-430-11	SALARY-PW MAINTENANCE	\$13,350	\$19,749	\$0	\$0
30-430-12	SALARY-PW MAINTENANCE	\$3,872	\$11,539	\$24,017	\$44,720
30-430-13	EMPL SALARY-PW P/T SEASONAL	\$0	\$0	\$7,332	\$7,332
30-430-20	EMPLOYEE BENEFITS	\$2,646	\$3,888	\$4,767	\$7,432
30-430-22	FICA & MEDICARE	\$1,156	\$1,433	\$2,398	\$3,982
30-430-23	457 RETIREMENT	\$474	\$627	\$720	\$1,342
30-430-25	UNEMPLOYMENT	\$14	\$23	\$72	\$34
30-430-26	WORKERS' COMPENSATION	\$438	\$557	\$750	\$800
TOTAL PUBLIC WORKS ADMINISTRATION		\$21,952	\$37,815	\$40,056	\$65,642
WWTP					
30-431-22	EQUIPMENT MAINTENANCE/REPAIRS	\$0	\$0	\$1,500	\$1,500
30-431-41	UTILITIES-ELECTRIC	\$0	\$0	\$0	\$500
30-431-45	UTILITIES-GAS	\$0	\$0	\$400	\$400
30-431-48	TRASH	\$0	\$0	\$876	\$876
30-431-51	WWTP ENGINEERING & CONTINGENCY	\$4,863	\$0	\$7,500	\$7,500
30-431-59	ENGINEERING DESIGN	\$8,053	\$13,966	\$15,000	\$15,000

**TOWN of WIGGINS
PROPOSED 2024 BUDGET**

GL CODE	DESCRIPTION	PROPOSED			
		2022 ACTUAL	2023 EST. YTD	2023 BUDGET	2024 BUDGET
30-431-62	FUEL	\$365	\$675	\$800	\$800
30-431-74	CAPITAL OUTLAY WWTP	\$0	\$0	\$25,000	\$25,000
30-431-75	VEHICLE REPAIRS	\$0	\$64	\$5,000	\$5,000
TOTAL WWTP		\$13,280	\$14,706	\$56,076	\$56,576
OPERATIONS					
30-432-00	LINE MAINTENANCE	\$0	\$15,000	\$5,000	\$7,500
30-432-05	UTILITY LOCATE EXPENSE	\$234	\$360	\$300	\$500
30-432-30	CONTRACT OPERATOR	\$3,520	\$2,720	\$6,000	\$4,800
30-432-39	COMPUTER SOFTWARE-GIS	\$1,125	\$58	\$1,125	\$1,200
30-432-41	UTILITIES-ELECTRIC	\$22,485	\$8,297	\$28,000	\$28,000
30-432-42	TELEPHONE/INTERNET	\$1,305	\$552	\$500	\$750
30-432-45	UTILITIES --GAS	\$1,444	\$751	\$1,200	\$1,200
30-432-46	CELL PHONE	\$0	\$0	\$300	\$300
30-432-48	TRASH	\$800	\$484	\$1,200	\$750
30-432-50	PERMIT FEES	\$3,331	\$1,708	\$3,500	\$3,500
30-432-51	ANALYTICAL/SAMPLING EXPENSE	\$11,939	\$6,427	\$3,000	\$8,000
30-432-52	INSURANCE AND BONDS	\$9,084	\$6,512	\$9,000	\$9,000
30-432-53	SEWER CLEANING/VIDEO	\$0	\$7,027	\$5,000	\$20,000
30-432-54	INSTALLATION OF LINE EXPENSE	\$971	\$0	\$500	\$500
30-432-55	GENERAL MAINT CENT LIFT ST	\$0	\$0	\$500	\$500
30-432-56	GENERAL MAINTENANCE OF PLANT	\$4,621	\$12,742	\$2,000	\$15,000
30-432-57	GENERAL MAINT JOHNSON LT ST	\$527	\$18,514	\$500	\$2,500
30-432-59	ENGINEERING DESIGN	\$0	\$0	\$5,000	\$5,000
30-432-60	TREATMENT OPERATIONS	\$8,858	\$6,906	\$7,500	\$8,500
30-432-61	OFFICE SUPPLIES	\$984	\$0	\$800	\$200
30-432-75	CAPITAL OUTLAY - LINES	\$1,266	\$147,250	\$0	\$60,000
30-432-86	DEPRECIATION	\$50,839	\$51,000	\$0	\$51,000
30-432-99	OTHER MISCELLANEOUS EXPENSE	-\$2,114	\$0	\$1,000	\$1,000
TOTAL OPERATIONS		\$121,218	\$286,309	\$81,925	\$229,700
DEBT SERVICE					
30-471-13	BOTW SINKING FUND PAYMENT	\$0	\$96,536	\$106,288	\$96,536
30-471-14	BOTW INTEREST PAYMENT	\$66,688	\$60,568	\$44,124	\$70,000
30-471-50	LOAN ISSUANCE COSTS	\$34,345	\$0	\$11,031	\$0
TOTAL DEBT SERVICE		\$101,032	\$157,104	\$161,443	\$166,536
TOTAL FUND EXPENDITURES		\$373,664	\$577,161	\$459,899	\$615,729
NET REVENUE OVER EXPENDITURES		\$209,065	\$14,763	-\$39,749	-\$157,131
Ending Sewer Enterprise Funds Available		\$1,778,190	\$1,792,953	\$1,738,441	\$1,635,822

**TOWN of WIGGINS
PROPOSED 2024 BUDGET**

GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	2023 BUDGET	PROPOSED 2024 BUDGET
SALES TAX CAPITAL IMPROVEMENT					
Beginning 1% Sales Tax CIP Fund Balance		\$344,383	\$620,845	\$620,845	\$10,288
REVENUES					
40-31300	1% TOWN SALES TAX	\$294,632	\$316,028	\$300,000	\$310,000
40-36100	INTEREST EARNED	\$17	\$51	\$5	\$50
	TRANSFER FROM SEWER (DOLA GRANT)	\$0	\$147,250	\$0	\$0
	TRANSFER FROM GEERAL FUND)	\$0	\$0	\$0	\$55,000
TOTAL FUND REVENUE		\$294,650	\$463,329	\$300,005	\$365,050
CAPITAL PROJECTS					
40-430-00	CIP - SEWER REPLACE BNSF	\$1,810	\$325,456	\$0	\$0
40-430-05	CIP-NORTH STORM DETENTION	\$1,250	\$0	\$75,000	\$75,000
40-430-10	CIP-MAIN STREET C&G 3RD TO 5TH	\$3,778	\$703	\$0	\$0
40-430-15	CIP--K PARK ELEC	\$10,800	\$0	\$0	\$0
40-430-16	CIP-TOWN HALL DIGITAL SIGN	\$0	\$33,292	\$50,000	\$2,500
40-430-17	CIP-TH/PW EXT IMP	\$0	\$8,042	\$10,000	\$0
40-430-18	CIP-NON POT WATER MAIN	\$0	\$0	\$100,000	\$160,000
40-430-19	CIP-CR P CROSSING SIGNAL	\$0	\$13,321	\$10,000	\$0
40-430-21	CIP-PARK PAVILION BUILDING	\$0	\$0	\$0	\$125,000
40-430-22	CIP-ENTRY SIGNS IMPROVEMENTS	\$0	\$0	\$0	\$10,000
40-430-30	CAPITAL PROJECTS--SEWER	\$550	\$0	\$0	\$0
40-430-40	CAPITAL PROJECTS - ROADS TRNSF	\$0	\$693,072	\$0	\$0
TOTAL CAPITAL PROJECTS		\$18,188	\$1,073,886	\$245,000	\$372,500
TOTAL FUND EXPENDITURES		\$18,188	\$1,073,886	\$245,000	\$372,500
NET REVENUE OVER EXPENDITURES		\$276,462	-\$610,557	\$55,005	-\$7,450
Ending 1% Sales Tax CIP Fund Balance		\$620,845	\$10,288	\$675,850	\$2,838
STREETS CIP SALES TAX					
Beginning Dedicated Streets CIP Sales Tax Fund Balai		\$0	\$0	\$0	\$0
REVENUES					
45-31300	1% TOWN SALES TAX (2022)	\$0	\$316,028	\$300,000	\$310,000
45-33510	DONATIONS	\$0	\$4,195	\$0	\$0
45-36100	INTEREST EARNED	\$0	\$0	\$5	\$5
	TRANSFER FROM 1% CIP SALES TAX	\$0	\$693,072	\$0	\$304,995
TOTAL FUND REVENUE		\$0	\$1,013,295	\$300,005	\$615,000
CAPITAL PROJECTS					
45-430-10	CIP-MAIN STREET C&G 3RD TO 5TH	\$0	\$887,986	\$100,000	\$0
45-430-11	CIP-CHAPMAN 4TH-3RD	\$0	\$0	\$0	\$300,000
45-430-12	CIP- 3RD CHAPMAN - MAIN	\$0	\$0	\$0	\$250,000

**TOWN of WIGGINS
PROPOSED 2024 BUDGET**

GL CODE	DESCRIPTION	2022 ACTUAL	2023 EST. YTD	2023 BUDGET	PROPOSED 2024 BUDGET
45-430-13	CIP-5TH, MAIN-HIGH ST. CG&SW (N)	\$0	\$0	\$0	\$10,000
45-430-59	CIP-ENGINEERING SERVICES	\$0	\$6,980	\$0	\$15,000
TOTAL CAPITAL PROJECTS		\$0	\$894,966	\$100,000	\$550,000
DEPARTMENT 431					
45-431-22	REPAIRS & MAINTENANCE-STREETS	\$0	\$110,304	\$25,000	\$50,000
45-431-24	SNOW REMOVAL	\$0	\$8,025	\$0	\$15,000
TOTAL DEPARTMENT 431		\$0	\$118,329	\$25,000	\$65,000
TOTAL FUND EXPENDITURES		\$0	\$1,013,295	\$125,000	\$615,000
NET REVENUE OVER EXPENDITURES		\$0	\$0	\$175,005	\$0
Ending Dedicated Streets CIP Sales Tax Fund Balance		\$0	\$0	\$175,005	\$0
CONSERVATION TRUST					
Beginning Conservation Trust Fund Balance		\$24,873	\$39,734	\$39,734	\$56,441
REVENUES					
50-33501	CT - ST PROCEEDS (LOTTERY)	\$18,443	\$22,090	\$13,000	\$20,000
50-36100	INTEREST EARNED	\$19	\$22	\$10	\$30
TOTAL FUND REVENUE		\$18,461	\$22,112	\$13,010	\$20,030
DEPARTMENT 430					
50-430-15	CAPITAL OUTLAY--K PARK ELEC	\$3,600	\$5,405	\$10,000	\$0
50-430-16	CAPITAL OUTLAY--K PARK PG SOD	\$0	\$0	\$0	\$5,000
50-430-17	CAPITAL OUTLAY--BLEACHER SHADE	\$0	\$0	\$0	\$12,000
50-430-18	CAPITAL OUTLAY - SPRAY PAD	\$0	\$0	\$0	\$50,000
TOTAL DEPARTMENT 430		\$3,600	\$5,405	\$10,000	\$67,000
PARK OPERATIONS					
50-452-60	REPAIRS AND MAINTENANCE	\$0	\$0	\$2,500	\$2,500
TOTAL PARK OPERATIONS		\$0	\$0	\$2,500	\$2,500
TOTAL FUND EXPENDITURES		\$3,600	\$5,405	\$12,500	\$69,500
NET REVENUE OVER EXPENDITURES		\$14,861	\$16,707	\$510	-\$49,470
Ending Conservation Trust Fund Balance		\$39,734	\$56,441	\$40,244	\$6,971

TOWN OF WIGGINS, COLORADO
RESOLUTION NO. 48-2023

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH BELOW FOR THE TOWN OF WIGGINS, COLORADO FOR THE 2024 BUDGET YEAR

WHEREAS, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law on December 27, 2023; and

WHEREAS, the Board of Trustees has made provisions therein for revenues in an amount equal or greater than the total proposed expenditures as set forth in said budget; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues as provided in the budget to and for the purposes described below, so as not to impair the operation of the Town.

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

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purpose state, for the fiscal year beginning January 1, 2024:

Total General Fund	\$ 1,778,459
Total Water Enterprise Fund	\$ 1,408,345
Total Sewer Enterprise Fund	\$ 615,729
Total 2015 Sales Tax Capital Improvement Fund	\$ 372,500
Total 2022 Dedicated Streets CIP Fund	\$ 615,000
<u>Total Conservation Trust Fund</u>	<u>\$ 69,500</u>
Total Revenues	\$ 4,859,533

INTRODUCED, ADOPTED, AND RESOLVED THIS 27th DAY OF DECEMBER, 2023.

TOWN OF WIGGINS, COLORADO

Christopher Franzen, Mayor

ATTEST:

Nichole Seiber, Town Clerk

**TOWN OF WIGGINS, COLORADO
RESOLUTION NO. 49-2023**

A RESOLUTION CERTIFYING COMPLIANCE WITH ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION

WHEREAS, the Board of Trustees of the Town of Wiggins certified the mill levy on December 27, 2023 and the Certification of the Mill Levy will be submitted to the Morgan County Commissioners on or before January 10, 2024; and

WHEREAS, the Board of Trustees of the Town has certified the mill levy at 32.212 mills.

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

Section 1. In so certifying the mill levy at 32.212 mills, the Board of Trustees hereby additionally certifies to the Morgan County Assessor and the Board of County Commissioners for Morgan County that the Trustees of the Town of Wiggins have utilized their best efforts to comply with Article X, Section 20 of the Colorado Constitution, as enacted by a vote of the people on November 3, 1992 (commonly known as TABOR) in preparing its 2024 budget and budget appropriations, and certifying its mill levy.

INTRODUCED, ADOPTED AND RESOLVED THIS 27th DAY OF DECEMBER, 2023.

TOWN OF WIGGINS, COLORADO

Christopher Franzen, Mayor

ATTEST:

Nichole Seiber, Town Clerk

**TOWN OF WIGGINS, COLORADO
RESOLUTION NO. 50-2023**

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

WHEREAS, the Town of Wiggins Board of Trustees has adopted the 2024 Town Budget;
and

WHEREAS, the Town of Wiggins has accumulated fund balances from years prior to and
including 2023.

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

Section 1. Any and all year-end fund balances shall be considered a reserve increase
and therefore, a part of 2024 fiscal year spending, within the meaning of Article X, Section
20(2)(e) of the Colorado Constitution.

INTRODUCED, ADOPTED AND RESOLVED THIS 27th DAY OF DECEMBER, 2023.

TOWN OF WIGGINS, COLORADO

Christopher Franzen, Mayor

ATTEST:

Nichole Seiber, Town Clerk



STAFF SUMMARY
Board of Trustees Meeting

December 27, 2023

DATE: December 23, 2023

AGENDA ITEM NUMBER: 6

TOPIC: Resolution No. 51-2023 Approving DOLA Energy and Mineral Impact Assistance Fund Grant Application

STAFF MEMBER RESPONSIBLE: Tom Acre, Town Manager

BACKGROUND

As discussed previously, Staff has applied for a DOLA Energy and Mineral Impact Fund Grant to assist in the purchase of materials and the installation of sections of waterline from the booster station to the Kiowa-Bijou Aquifer wells south of CR P. Doing this project will allow the use of non-potable water for irrigating parks and ballfields.

SUMMARY

Staff received the informal approval from the Board to apply for the grant previously and needs documentation of formal approval and support when the grant is under review by the DOLA Regional Director and the grant committee. The non-potable water line project is planned for installation next June, following grant notification.

FISCAL IMPACT

Adoption of this resolution will not impact the 2023 budget. The work on the Grant if awarded would be done and the match budgeted in 2024.

APPLICABILITY TO TOWN OBJECTS AND GOALS TO PROVIDE SERVICES

Applying for a grant to assist in the funding to complete the non-potable waterline is reflective of being good stewards of the Town's resources.

OPTIONS AVAILABLE TO TOWN TRUSTEES

The Board of Trustees could adopt this Resolution as presented, request an amendment, or not adopt the Resolution. If the Resolution is not approved, staff will not submit the grant application.

MOTION FOR APPROVAL

I make a motion to adopt Resolution 51-2023 –A Resolution in Support of and Authorizing the Town Manager to Apply for an Energy Mineral Impact Assistance Grant from the Colorado Department Local Affairs

ACTION REQUESTED

MOTION, SECOND, ROLL-CALL VOTE

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

**TOWN OF WIGGINS, COLORADO
RESOLUTION NO. 51-2023**

**A RESOLUTION IN SUPPORT OF AND AUTHORIZING THE TOWN MANAGER TO
APPLY FOR AN ENERGY AND MINERAL IMPACT ASSISTANCE FUND GRANT
FROM THE COLORADO DEPARTMENT OF LOCAL AFFAIRS**

WHEREAS, the Town of Wiggins desires to apply for Energy and Mineral Impact Assistance Fund Grant to support and assist the Town of Wiggins in purchasing materials and installing portions of a water line in South Main Street to facilitate use of non-potable water for park and ballfield irrigation; and,

WHEREAS, the Board of Trustees, by this resolution desires to authorize the Town Manager to apply for said grant and desires to express its strong support for such grant requests.

**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 apply for Energy and Mineral Impact Assistance Fund Grant from the Colorado Department of Local Affairs to support and assist the Town of Wiggins in purchasing materials and installing portions of a water line in South Main Street to facilitate use of non-potable water for park and ballfield irrigation. Further, the Board of Trustees strongly supports such grant application.

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

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

**INTRODUCED, ADOPTED AND RESOLVED THIS 27th DAY OF DECEMBER,
2023.**

TOWN OF WIGGINS, COLORADO

Christopher Franzen, Mayor

ATTEST:

Nichole Seiber, Town Clerk