

Town of New Castle 2022 Adopted Budget



December 7, 2021

2022 ADOPTED BUDGET

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TOWN OF NEW CASTLE, COLORADO





Town Administrator's Budget Message for 2022

December 7, 2021

To the Honorable Mayor Art Riddile, Town Council and New Castle Residents,

With 2021 coming to an end and 2022 soon to begin, Town Council and Town Staff have been working together for the past few months to review our current financial position, and develop well founded projections in order to steer our financial direction for 2022 and beyond.

Historical Perspective

As a Chartered Home Rule Town, which was originally incorporated in 1888, New Castle is governed by a Mayor and six member Town Council members. The Town Council is empowered to annually adopt and administer a budget in order to finance the government services listed below. The budget is organized on the basis of three types of funds. All Town funds are accounted for using the *Modified Accrual Method Basis* of accounting.

Proprietary funds, which include the Town's *Utility Fund* (Enterprise Fund). The purpose of this fund is to account for operations that are financed and operated in a manner similar to that of a private business enterprise. The intent of the New Castle *Utility Fund* is that the costs and expenses of providing goods or services to the general public on a continued basis will be financed or recovered primarily through user charges. The *Utility Fund* includes services such as water, sewer, and trash services which are billed directly to the user on a monthly basis.

Fiduciary funds, which include the Town's Trust Funds and consist of the *Conservation Trust Fund* and the *Cemetery Trust Fund*, account for assets held by the Town in a trustee capacity. The *Conservation Trust Fund* is funded by lottery proceeds and is designated for parks and recreational uses. The *Cemetery Fund* is funded by the proceeds of Cemetery Plot sales. This fund is used for the maintenance and operation of Highland Cemetery.

Governmental funds, which include New Castle's *General Fund*. The purpose of the General Fund is to account for all financial resources which are not accounted for in the Fiduciary and Proprietary Funds. These financial resources service the Town's obligations in areas of Public Safety, Streets, Maintenance, Economic Development, Health and Welfare, Parks and Recreation, Town Maintenance, Building and Planning, Finance, Municipal Court, Town sponsored events, Town Clerk and Recording, and Town Administration.

Message

While the past two years have provided large scale national challenges as well as more specific regional challenges, the Town of New Castle has continued to improve our financial position, our level of services, and our commitment to New Castle residents and business owners. Despite challenges to recruitment, procurement, and the overall rising costs of operations, the Town has done well in 2021 by meeting or

exceeding our budget goals. We anticipate continued growth in both revenues and expenses as we move into 2022, and remain dedicated to continuing a tradition of quality services for our residents.

In the General Fund, Town Council has approved raising our unassigned cash reserves from 1.2 million to 1.7 million. This new reserve amount targets approximately five months of expenses and meets the reserve balance recommended by the Colorado Department of Local Affairs (DOLA).

2021 marks the first full year of the collection of Tobacco and Nicotine Tax in New Castle. In 2019 voters approved the taxation of Tobacco and Nicotine Products and directed that the resulting revenues be used toward Community Health, Wellness and Youth Programs. As a result of this ballot directive, the Town anticipates directing approximately \$340,000 to our Recreation Department who will oversee Community Health, Wellness, Youth Programs, and Arts & Enrichment programs in 2022.

While sales tax revenues continued to increase above forecasted rates in 2021, the Town anticipates a slowing of the sales tax growth in 2022. Projected sales tax growth in the 2022 Budget will be held to a conservative figure in anticipation of a leveling of growth related to on-line sales and the slow return to normal shopping patterns following pandemic related changes.

As sales tax revenues are expected to remain healthy, the Town is experiencing declining revenues in the areas of Mineral Lease Distribution, Severance Tax, Police Training Grants and County Road and Bridge Funds.

The 2021 budget allowed for significant spending in street maintenance projects and the resurfacing of several Town streets. The 2022 budget continues this approach and adds additional funding for street repairs, sidewalk repairs, and trail work. The 2022 budget also provides significant funds to be used for targeted capital projects as determined by the Capital Projects Committee.

In the Utility Fund, the Town remains committed to properly funding quality services, while also being mindful to grow our reserve funds in anticipation of future capital projects. Despite recent operational cost increases, the approved 2022 budget covers its expenditure estimates and reaches its reserve fund goals while adding only minimal rate increases to residents.

In an extra effort to help supplement income to the Utility Fund, the Town has constructed a Bulk Water Sales Terminal. Operation of this new facility adds the ability to sell bulk water to purchasers from outside of our service area. In its first year of service, this system is targeted to generate \$ 30,000 in revenue for the Utility Fund. A major portion of the funding for this project came from a grant from the Federal Mineral Leasing District (FMLD). Additionally, in an effort to control future cost increases, the Town was successful in acquiring an FMLD grant which will help fund the construction of a Bio-Solids Drying Station. The purpose of this project is to help protect the Town from rising costs associated with the disposal of solid wastes which are generated by our Waste Water Treatment Plant. Town staff anticipates the completion of this project in the fall of 2022. As always, staff trainings and certifications will continue in 2022 as staff continuously works to improve their education level and find the most effective ways to produce a quality product and service to the community. Midterm and longer-term capital planning efforts include upgrades to both the Water Treatment Plant and the Waste Water Treatment Plant as well as improvements to a major downtown sewer line.

Due to the rising cost of fuel, trash and recycling rates are anticipated to increase in the coming year. Through the implementation of a recently renegotiated contract, the Town and our contractor have done well to minimize cost increases to Town residents.

Looking Forward

Current indications are that New Castle will experience significant growth in residential housing over the next several years. Development along Castle Valley Boulevard in Lakota and Castle Valley Ranch are likely to become a reality in the near future as land owners now have active development applications before the Town. Small pockets of commercial development along Castle Valley Boulevard are also anticipated as land parcels that are zoned *Mixed Use* now pique the interest of area developers. The Town will continue its oversight of future development to assure that it meets or exceeds the standards and guidelines that have been developed for these parcels.

2022 promises to be a busy year for Town projects as staff targets the completion of a Bio-Solids Drying Facility, remodel of the Community Center Commercial Kitchen, large paving and sidewalk repair projects, aggressive trail construction projects, upgrades to our Water and Waste Water Treatment Plants, and more.

From an event standpoint, the Town now hosts, supports, and sponsors well over a dozen events of all shapes and sizes which are designed to provide our residents with a wide array of community activities throughout the year. This dedication by Town Council, Town Staff, a wide volunteer base, business owners, and the New Castle Chamber of Commerce, all help to support the livability, charm, and character of New Castle.

Conclusion

New Castle continues to remain fiscally responsible, and committed to providing the services and activities that help our community thrive. While growth and change may be an inevitable part of New Castle's future, our leadership remains strongly committed to respecting the history, values, and characteristics that make New Castle a unique and charming place to call home.

Sincerely,

David Reynolds

Town Administrator New Castle Colorado



General Fund



TOWN OF NEW CASTLE, COLORADO

GENERAL FUND

**Combined Statement of Revenues, Expenses
and Changes in Fund Balances - Budget and Actual
Budget Year Ending December 31, 2022**

	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
BEGINNING FUND BALANCE	2,151,851	2,338,417	2,628,805	3,006,341
Restricted - Tabor	185,000	185,000	185,000	185,000
Committed - Burning Mtn Ave.	5,494	5,494	5,494	5,494
Committed - PS Training/Mahan Fund	1,976	1,976	1,976	1,976
Committed - Traffic Impact	326,733	335,995	345,396	368,688
Committed - Ambulance/Trees	8,250	8,250	8,250	8,250
Assigned - Long Term Capital Reserve	0	0	0	200,000
Assigned - Solar Purchase	52,000	52,000	52,000	52,000
Assigned - Vehicle Replacement	10,000	10,000	10,000	0
Assigned - Streets Maintenance	0	0	0	200,000
Assigned - Sidewalk Maintenance	0	0	0	80,000
Assigned - New Castle Trails	0	0	0	30,000
Assigned - Future Capital Projects TBD	0	539,702	0	174,933
Unassigned	1,562,398	1,200,000	2,020,689	1,700,000
 REVENUES				
Other Revenues (Administration)	1,961,584	3,754,206	2,496,654	3,750,941
Building/Planning Department	107,528	113,852	126,116	142,449
Municipal Court	11,423	13,050	9,900	10,500
Parks /Trails Capital	290,971	274,717	303,288	317,459
Parks/Trails Maintenance	138,359	132,358	154,979	156,479
Public Safety Department	18,388	40,300	41,284	14,150
Recreation Department	104,686	127,800	125,563	505,700
Street Maintenance	1,074,838	844,448	1,075,016	1,056,619
Total Revenues	3,707,777	5,300,731	4,332,800	5,954,297
 Expenditures				
Administration Department	448,402	2,237,560	489,207	2,403,550
Building/Planning Department	174,527	223,421	168,510	214,835
Health and Welfare	25,589	39,500	38,500	39,000
Municipal Court	24,054	28,100	26,513	48,152
Parks/Trails Capital	97,754	98,856	101,556	91,556
Parks/Trails Maintenance	367,500	374,715	381,680	388,349
Public Safety Department	938,483	1,122,380	1,286,187	1,365,952
Recreation Department	316,544	411,033	358,397	488,382
Street Maintenance	809,551	664,310	1,066,987	857,701
Town Maintenance	28,419	35,848	37,727	53,913
TOTAL EXPENDITURES	3,230,823	5,235,723	3,955,264	5,951,390
 ENDING FUND BALANCE	2,628,805	2,403,425	3,006,341	3,009,248
	476,954	65,008	377,536	2,907

TOWN OF NEW CASTLE, COLORADO

Continued:

	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
ENDING FUND BALANCE	2,628,805	2,403,425	3,006,341	3,009,248
Assigned Amounts:				
Restricted - TABOR	185,000	185,000	185,000	185,000
Committed Burning Mountain Ave	5,494	5,494	5,494	5,494
Committed - PS Training/Mahan Fund	2,072	2,072	2,072	2,072
Committed - Traffic Impact	335,995	335,995	368,688	390,112
Committed - Ambulance	8,250	8,250	8,250	8,250
Assigned - Long Term Capital Reserve	0	0	0	200,000
Assigned - Solar Purchase	52,000	52,000	52,000	52,000
Assigned - Veh-Equip Replacement	10,000	10,000	0	0
Assigned - Streets Maintenance	0	0	0	200,000
Assigned - Sidewalk Maintenance	0	0	0	80,000
Assigned - New Castle Trails	0	0	0	30,000
Assigned-Future Capital Projects TBD	0	0	0	98,027
Unassigned	2,029,994	1,804,614	2,384,837	1,758,293

**Town of New Castle
Administration Department
2022 Adopted Budget**

Account Number	Account Title	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
10-4010-001	General Property Tax	435,848	491,850	491,850	528,656
10-4010-002	Property tax-Contr Obligations	44,352	0	0	0
10-4010-020	Specific Ownership	31,627	27,000	36,344	38,433
10-4010-030	Interest / Penalties	848	400	330	140
10-4010-040	Sales 1 3/4 %	965,739	942,559	1,062,955	1,078,424
10-4010-080	Use Tax	36,307	51,766	68,000	73,461
10-4010-095	Lodging Tax	12,041	12,000	22,073	23,176
10-4010-100	Tobacco Tax	54,441	150,000	400,000	0
10-4010-120	Franchise Tax	128,478	122,000	138,437	142,385
10-4010-140	Occupation Tax	2,234	2,000	2,000	2,000
10-4010-191	Finance Charges	0	0	0	0
10-4010-220	Animal Permits	1,054	1,700	1,350	1,700
10-4010-260	Liquor Licenses	5,855	2,500	1,300	2,500
10-4010-280	Business Licenses	5,000	7,000	6,800	7,000
10-4010-289	Trail Grant Revenue	0	1,185,000	0	1,185,000
10-4010-390	Mineral Lease Distribution	45,919	40,000	147,960	40,000
10-4010-391	Severance Tax	50,898	45,000	2,164	45,000
10-4020-001	AD Charges for Services	0	0	50	0
10-4020-020	Ad Rent Income	0	0	0	0
10-4020-021	SNAP Revenue	0	0	0	0
10-4020-022	Kamm Bldg Rent Income	7,610	8,150	7,500	8,750
10-4020-040	AD Sale of Assets	0	0	0	0
10-4020-051	Burn. Mtn. Festival Rev.	113	0	0	0
10-4020-060	AD Miscellaneous	5,425	0	26,900	0
10-4020-066	Retirement Forfeiture	13,165	0	0	0
10-4020-085	Trail Grant Revenue	29,834	6,917	687	0
10-4020-104	Trails Developement Grant	46,894	625,000	52,934	572,066
10-4020-110	Downtown Revitalization Grant	23,879	0	0	0
10-4020-300	FMLD Grant	0	25,000	25,000	0
10-4020-505	Tap Fee Interest	0	0	0	0
10-4020-540	AD CT Interest	4,047	2,160	670	500
10-4020-570	First Bank Interest	0	0	0	0
10-4020-580	AD C-SAFE Interest	9,976	6,204	1,350	1,750
10-4020-590	2010 Bond Revenue	0	0	0	0
	Total Revenues	1,961,584	3,754,206	2,496,654	3,750,941
10-5040-010	Council Salaries	15,183	16,140	16,140	19,820
10-5040-020	Salaries	140,859	170,600	160,733	277,049
10-5040-023	Overtime Pay	26	150	0	150
10-5040-025	Salary - Temps	0	0	0	0
10-5040-030	Payroll Tax Exp - Social Sec	9,314	11,587	10,494	18,415
10-5040-031	Payroll Tax Exp - Medicare	2,179	2,710	3,454	4,307

**Town of New Castle
Administration Department
2022 Adopted Budget**

Account Number	Account Title	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
10-5040-032	Payroll Tax Exp - St Unemplmnt	704	600	(335)	1,485
10-5040-041	CRA Retirement Exp	5,620	6,850	6,429	11,088
10-5040-042	Health Insurance Exp	32,833	51,100	41,070	64,228
10-5040-043	Cafeteria Plan Expense	2,885	300	0	0
10-5040-049	Recruitment Expense	0	0	250	5,000
10-5040-050	Employee Support	1,748	5,000	5,000	5,000
10-5040-051	Employee Wellness Program	338	1,200	700	1,529
10-5040-100	Office Supplies	4,327	4,000	6,500	5,000
10-5040-101	Office Op. Supply & Furniture	1,797	1,000	3,000	1,000
10-5040-102	Postage Expense	717	1,500	1,200	1,500
10-5040-103	Computer Hardware/Software	1,308	3,500	4,500	3,500
10-5040-104	Printing & Copies	1,095	1,200	1,100	1,200
10-5040-106	Credit Card Fees	17	50	0	0
10-5040-107	Computer Services	5,513	5,000	4,874	8,256
10-5040-110	Ordinance Codification	1,253	3,000	3,900	4,000
10-5040-120	Utilities	1,170	2,000	1,439	1,625
10-5040-140	Telephone Expense	4,842	5,000	5,400	5,500
10-5040-145	Internet Svc/Web Page	5,200	5,500	5,500	5,500
10-5040-146	Newsletter Expenses	7,337	8,000	8,500	8,000
10-5040-150	Mileage Expense	31	800	0	0
10-5040-160	Dues, Subscriptions	2,817	3,000	3,500	3,300
10-5040-170	Training & Meetings	2,271	7,500	4,500	12,500
10-5040-175	Meals, Lodging	699	3,000	3,200	8,000
10-5040-180	Publication of Notices	2,989	2,000	1,500	2,000
10-5040-200	Legal Services	15,166	33,000	20,000	25,000
10-5040-210	Technical Support	2,501	2,400	2,400	2,400
10-5040-220	Other Prof Services	1,105	1,200	800	4,200
10-5040-240	Audit Expense	1,700	1,700	1,530	1,700
10-5040-250	Economic Dev./Enhancement	7,874	20,000	8,500	15,000
10-5040-252	Outdoor Rec. Marketing	0	2,000	0	0
10-5040-254	Chamber of Commerce	7,000	7,000	7,593	7,000
10-5040-255	DownTown Group Exp	0	6,000	0	3,000
10-5040-256	AGNC Expense	0	500	500	500
10-5040-257	Branding-Marketing Exp.	0	5,000	5,020	4,000
10-5040-260	Insurance Expense	8,307	9,200	7,500	8,918
10-5040-279	Council Expenses	1,539	5,000	3,000	5,000
10-5040-280	Miscellaneous Expense	1,417	2,500	600	2,500
10-5040-281	Good Neighbor Policy	0	0	0	5,000
10-5040-283	Community Garden Exp.	0	0	0	0
10-5040-284	LoVa Meet in Middle Grant	0	1,185,000	0	1,185,000
10-5040-285	Community Market	610	0	0	0
10-5040-286	Downtown Revitalization	26,267	0	0	0

**Town of New Castle
Administration Department
2022 Adopted Budget**

Account Number	Account Title	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
10-5040-287	Trail Development	26,647	0	4,600	3,000
10-5040-288	LoVa Trail West (constr grant)	38,238	572,704	50,000	598,981
10-5040-289	LOVA Operations	0	0	0	2,500
10-5040-290	Special Events	545	0	1,200	0
10-5040-291	Burning Mtn Festival Exp.	62	0	0	0
10-5040-292	FMLD-Town Hall Improvements	0	41,069	34,542	0
10-5040-293	Town Hall Roof Repairs	0	0	17,500	0
10-5040-294	Rides & Reggae	0	0	0	20,000
10-5040-320	Veh Exp-08 Toyota	152	500	100	500
10-5040-321	Veh Exp - Traverse	162	400	200	500
10-5040-340	Gas & Oil	1,122	1,400	1,400	1,400
10-5040-360	County Treasurer Fees	9,666	10,000	10,000	11,000
10-5040-361	Treasurer Fees - Capital Exp	0	100	0	0
10-5040-362	Bank Charges	40	100	0	0
10-5040-400	COVID-19 Expenses	-2,310	0	674	0
10-5040-460	Planning & Zoning	0	0	1,000	0
10-5040-476	SNAP Expense	0	0	0	0
10-5040-480	Engineering & Survey	543	500	2,000	500
10-5040-520	Election Expense	816	4,000	0	10,000
10-5040-600	Loan Interest	1,161	0	0	0
10-5040-610	HPC Expenses	0	2,000	4,000	5,000
10-5040-620	Climate & Environ Commission	0	2,000	2,000	2,000
10-5040-630	2010 Bond Costs	0	0	0	0
10-5040-650	Loan Principal	43,000	0	0	0
Total Expenses		448,402	2,237,560	489,207	2,403,550

Town of New Castle
Building & Planning Department
2022 Adopted Budget

Account Number	Account Title	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
10-4010-170	Land Use Application Fees	1,980	1,500	700	1,000
10-4010-180	Building Permits	65,354	72,352	110,603	101,349
10-4010-190	Developers Reimbursement	39,544	40,000	14,000	40,000
10-4010-240	Contractor Licenses	50	0	0	0
10-4010-245	Misc. Building Dept Revenue	600	0	0	0
10-4010-300	Sign Permits	0	0	813	100
	Total Revenues	107,528	113,852	126,116	142,449
10-5030-020	Salaries	67,042	115,615	89,860	103,831
10-5030-023	Overtime Pay	15	150	80	0
10-5030-025	Salary-Summer Temps	4,029	0	0	0
10-5030-030	Payroll Tax Exp - Social Sec	4,281	7,200	5,374	6,438
10-5030-031	Payroll Tax Exp - Medicare	1,001	1,700	1,257	1,506
10-5030-032	Payroll Tax Exp - St Unemplmnt	231	350	240	519
10-5030-041	CRA Retirement Exp	2,677	4,650	3,594	4,153
10-5030-042	Health Insurance Exp	12,249	13,511	21,358	23,067
10-5030-050	Employee Support	14	50	50	0
10-5030-051	Employee Wellness Program	146	200	160	311
10-5030-100	Office Supplies	967	1,000	2,800	1,000
10-5030-101	Office Op. Supply & Furniture	327	200	600	500
10-5030-102	Postage Expense	412	500	350	500
10-5030-103	Computer Hardware/Software	22	200	3,200	200
10-5030-104	Printing & Copies	961	500	950	500
10-5030-107	Computer Services	3,686	3,800	3,984	6,820
10-5030-140	Telephone Expense	626	650	650	650
10-5030-160	Dues, Subscriptions	665	1,000	700	500
10-5030-161	Bldg Code Library	0	250	0	250
10-5030-170	Training & Prof Dues	84	1,500	469	1,250
10-5030-175	Meals, Lodging	0	1,500	0	750
10-5030-180	Publication of Notices	0	500	0	0
10-5030-190	Developers Costs	39,545	40,000	14,000	40,000
10-5030-200	Legal Services	9,790	7,700	1,738	5,000
10-5030-210	Technical Support	2,251	2,300	2,600	2,300
10-5030-220	Building Plan Review/Insp/Cons	14,143	10,000	3,000	5,000
10-5030-230	Engineering Consultation	1,750	1,000	3,000	2,000
10-5030-235	Planning Consultation	2,360	1,000	4,000	2,000
10-5030-240	Audit Expense	595	595	255	595
10-5030-260	Insurance Expense	3,988	4,300	3,842	4,694
10-5030-280	Miscellaneous Expense	400	0	0	0
10-5030-320	Vehicle Expense	270	500	400	500
10-5030-480	Engineering & Survey	0	1,000	0	0
	Total Expenses	174,527	223,421	168,510	214,835

**Town of New Castle
Health & Welfare
2022 Adopted Budget**

Account Number	Account Title	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
10-5080-500	Outgoing Grants	23,050	20,000	20,000	20,000
10-5080-502	H & W-CMC Seniors Program	2,539	4,500	3,500	4,000
10-5080-504	H & W-River Center	0	15,000	15,000	15,000
Total Expenses		25,589	39,500	38,500	39,000

**Town of New Castle
Municipal Court
2022 Adopted Budget**

Account Number	Account Title	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
10-4010-400	Misc. Court Revenue	878	6,500	1,600	5,000
10-4010-420	Traffic Fines	4,782	200	4,000	1,000
10-4010-421	Parking Tickets	300	3,000	500	500
10-4010-440	Other Fines	3,255	1,500	2,500	2,500
10-4010-460	Court Costs	1,441	1,000	700	1,000
10-4010-480	PS Citation Serv Charges	767	850	600	500
Total Revenues		11,423	13,050	9,900	10,500
10-5055-020	Salaries	9,900	13,000	12,000	28,421
10-5055-030	Payroll Tax Exp - Social Sec	0	0	0	1,018
10-5055-031	Payroll Tax Exp - Medicare	0	0	0	238
10-5055-032	Payroll Tax Exp - St Unemplmnt	0	0	0	82
10-5055-041	CRA Retirement Exp	0	0	0	657
10-5055-042	Health Insurance Exp	0	0	0	2,902
10-5055-051	Employee Wellness Program	0	0	0	54
10-5055-100	Office Supplies	177	200	200	200
10-5055-102	Postage Exp.	179	150	200	150
10-5055-105	Office - Misc.	1,046	1,000	1,200	1,200
10-5055-106	Credit Card Fees	0	200	0	0
10-5055-160	Judge Exp (Dues, Taxes)	0	300	0	0
10-5055-175	Meals, Lodging	0	200	0	0
10-5055-220	Attorney Fees - Court	11,915	12,000	12,000	12,000
10-5055-260	Insurance Expense	817	850	813	1,030
10-5055-340	Municipal Court Expense	20	200	100	200
10-5055-420	Training	0	0	0	0
Total Expenses		24,054	28,100	26,513	48,152

**Town of New Castle
Parks Capital
2022 Adopted Budget**

Account Number	Account Title	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
10-4040-030	Sales Tax 1/2% (new 2001)	268,369	263,917	291,748	301,959
10-4040-090	Recreational Dev Fee	4,500	9,500	11,500	12,500
10-4040-100	Donations	0	0	40	0
10-4040-111	FMLD Grant	0	0	0	0
10-4040-394	Sale of Parks Assets	18,102	1,300	0	3,000
Total Revenues		290,971	274,717	303,288	317,459
10-5075-421	Veh/Equip - Lease/Purchase	36,199	0	0	0
10-5075-600	Parks Interest Expense	17,965	13,654	16,354	14,308
10-5075-650	VIX Loan Principal	43,590	45,202	45,202	47,248
10-5075-704	Capital - NC Trails	0	40,000	40,000	30,000
Total Expenses		97,754	98,856	101,556	91,556

**Town of New Castle
Parks Maintenance
2022 Adopted Budget**

Account Number	Account Title	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
10-4040-020	Sales Tax 1/4 %	134,184	131,958	145,874	150,979
10-4040-040	Park Use Revenue	225	400	9,105	5,500
10-4040-050	Dirty Hog Dash Rev.	(50)	0	0	0
10-4040-080	Donations	4,000	0	0	0
10-4040-120	Miscellaneous	0	0	0	0
	Total Revenues	138,359	132,358	154,979	156,479
10-5075-020	Salaries	167,011	170,000	153,000	178,030
10-5075-022	Call Out Pay	335	0	600	600
10-5075-023	Overtime Pay	587	1,300	1,600	1,300
10-5075-025	Salary-Summer Temps	12,212	27,500	30,000	35,000
10-5075-030	Payroll Tax Exp - Social Sec	10,936	12,500	11,500	13,326
10-5075-031	Payroll Tax Exp - Medicare	2,558	2,900	2,800	3,116
10-5075-032	Payroll Tax Exp - St Unemplmnt	553	600	600	1,075
10-5075-041	CRA Retirement Exp	6,713	6,850	6,300	7,197
10-5075-042	Health Insurance Exp	37,562	46,350	36,000	50,240
10-5075-050	Employee Support	1,347	1,500	1,500	1,500
10-5075-051	Employee Wellness Program	515	600	450	562
10-5075-100	Office Supplies	222	500	400	500
10-5075-101	Office Op. Supply & Furniture	0	300	3,300	0
10-5075-103	Computer Hardware/Software	175	1,000	400	1,000
10-5075-107	Computer Services	3,656	3,800	3,700	6,820
10-5075-120	Utilities	3,091	4,000	4,500	4,500
10-5075-125	Porta-Jon Svc.	0	0	0	0
10-5075-140	Telephone Expense	1,851	2,000	2,300	2,000
10-5075-160	Dues, Subscriptions	0	300	50	300
10-5075-170	Training	0	1,100	500	1,100
10-5075-175	Meals, Lodging	0	400	800	500
10-5075-180	Publication of Notices	703	200	1,100	200
10-5075-200	Legal Services	0	165	150	150
10-5075-210	Technical Support	1,648	1,800	1,800	1,800
10-5075-220	Other Prof Services/Inspection	0	200	100	200
10-5075-230	Other Prof. Svcs. - CIP	0	155	155	155
10-5075-240	Audit Expense	595	595	425	595
10-5075-260	Insurance Expense	7,705	8,300	8,000	9,433
10-5075-280	Miscellaneous Expense	223	0	600	500
10-5075-300	Tools	4,136	4,100	5,500	1,500
10-5075-320	Vehicle Expense	12	100	100	100
10-5075-326	Veh Exp-08 Chevy Colo(P9)	0	0	0	0
10-5075-328	Veh Exp-09 Chevy 3500(P5)	1,911	1,000	600	600
10-5075-329	Veh Exp-00 GMC(P12)	0	0	0	0
10-5075-340	Gas & Oil	7,774	10,000	12,000	10,000

**Town of New Castle
Parks Maintenance
2022 Adopted Budget**

Account Number	Account Title	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
10-5075-380	Equipment Maintenance	3,068	4,500	5,000	4,500
10-5075-383	Eq. Maint. Jacobsen Mower	728	1,200	1,200	1,200
10-5075-388	Irrigation Winterization	23	0	0	0
10-5075-389	Irrigation M & O	7,148	9,000	14,000	9,000
10-5075-390	M & O	9,105	11,400	18,500	11,400
10-5075-391	Equipment Rental	561	750	800	1,250
10-5075-392	Fertilizer	2,560	3,000	1,000	4,800
10-5075-393	Weed management	1,236	1,800	1,000	1,800
10-5075-394	Mosquito Control	6,000	6,150	6,150	6,200
10-5075-397	Gardens Expense	1,936	2,500	3,000	2,500
10-5075-399	Trail Signs	0	2,000	2,000	2,000
10-5075-400	Rides & Reggae	50,500	10,000	10,200	0
10-5075-401	Dirty Hog Dash Exp.	0	0	0	0
10-5075-403	Holiday Lights Expense	0	2,000	2,000	2,000
10-5075-480	Engineering & Survey	0	0	500	0
10-5075-481	Safety	1,567	300	1,000	800
10-5075-499	PWF Maintenance	2,729	2,000	4,000	2,000
10-5075-500	Tree Maintenance - Parks	6,308	8,000	20,500	5,000
Total Expenses		367,500	374,715	381,680	388,349

Town of New Castle
Public Safety
2022 Adopted Budget

Account Number	Account Title	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
10-4010-500	PS Charges for Services	975	850	2,350	2,000
10-4010-510	PS-VIN Inspect.	1,070	800	1,900	2,400
10-4010-520	PS Dog Impound Fees	530	600	720	1,000
10-4010-560	PS Donation to Bike Rodeo	0	250	100	250
10-4010-565	PS Training Reimbursement	9,006	6,000	6,814	5,500
10-4010-580	PS Vehicle Sale	287	4,000	1,240	1,000
10-4010-585	Veh. Impound Fees	2,020	2,000	3,118	2,000
10-4010-636	Mahan Scholarship Fund	70	0	42	0
10-4010-638	FMLD Grant	0	25,000	25,000	0
10-4010-640	PS Bail Bonds	0	0	0	0
10-4010-645	Jail Restitution	0	0	0	0
10-4010-661	PS - Donations	1,000	0	0	0
10-4010-670	PS Miscellaneous Revenue	3,430	800	0	0
	Total Revenues	18,388	40,300	41,284	14,150
10-5050-020	Salaries	566,525	643,000	643,000	788,728
10-5050-022	Call Out Pay	744	1,500	1,100	500
10-5050-023	Overtime Pay	1,277	4,500	7,600	4,000
10-5050-030	Payroll Tax Exp - Social Sec	34,059	40,300	38,800	49,180
10-5050-031	Payroll Tax Exp - Medicare	7,965	9,400	9,100	11,502
10-5050-032	Payroll Tax Exp - St Unemplmnt	1,657	1,950	1,900	3,966
10-5050-041	CRA Retirement Exp	22,739	26,000	26,000	31,729
10-5050-042	Health Insurance Exp	147,692	191,600	185,833	197,282
10-5050-049	Recruitment Expense	0	500	0	5,000
10-5050-050	Employee Assistance Program	1,042	5,200	500	5,200
10-5050-051	Employee Wellness Program	2,248	2,400	1,600	2,560
10-5050-100	Office Supplies	1,573	2,000	2,000	2,000
10-5050-101	Office Op. Supply & Furniture	446	1,500	1,200	2,500
10-5050-102	Postage Expense	351	800	700	800
10-5050-103	Computer Hardware/Software	2,159	3,000	3,000	12,000
10-5050-104	Printing & Copies	2,210	3,500	1,800	3,500
10-5050-106	Credit Card Fees	0	0	0	0
10-5050-140	Telephone Expense	8,468	10,000	10,000	10,000
10-5050-145	Internet Svc/Web Page	1,080	1,080	1,080	1,080
10-5050-150	Mileage Expense	0	0	100	0
10-5050-160	Dues & Subscriptions	7,735	17,000	13,000	19,200
10-5050-175	Meals, Lodging	2,835	8,000	8,000	8,000
10-5050-180	Publication of Notices	0	250	50	250
10-5050-190	Refund	0	150	0	150
10-5050-200	Legal & Professional Svcs.	9,724	6,000	4,000	6,000
10-5050-240	Audit Expense	850	850	850	850
10-5050-260	Insurance Expense	25,261	27,100	26,250	30,119

Town of New Castle
Public Safety
2022 Adopted Budget

Account Number	Account Title	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
10-5050-280	Miscellaneous Expense	3,168	2,000	3,000	2,000
10-5050-290	Special Events Exp.	50	1,600	1,200	1,600
10-5050-300	Uniform Allowance	4,753	5,000	2,500	5,000
10-5050-301	Officer's Equipment	11,638	12,000	14,000	13,800
10-5050-316	Veh Exp-534-2016 Tahoe	4,254	1,500	2,000	1,500
10-5050-317	Veh Exp-533-2016 Tahoe	1,455	1,500	3,000	1,500
10-5050-320	Veh Exp-255-2010 Charger	312	2,000	1,000	0
10-5050-321	Veh Exp-2009 Chevy Tahoe	2,007	2,500	2,500	0
10-5050-324	Veh Exp-407-2010 Explorer	0	2,000	2,000	2,000
10-5050-325	Veh Exp-671-2018 Tahoe	849	1,500	1,000	1,500
10-5050-327	Veh Exp-2009 Tahoe	3,027	2,500	500	0
10-5050-328	Veh Exp-807-2021 Tahoe	577	0	200	1,500
10-5050-329	Veh Exp-808-2021 Tahoe	916	0	1,200	1,500
10-5050-330	Veh Exp-672-2018 Tahoe	576	2,500	2,100	1,500
10-5050-335	Veh Exp-809-2021 Tahoe	0	1,500	800	1,500
10-5050-338	Veh Exp-820-2017 Tahoe	936	1,500	1,300	1,500
10-5050-339	Veh Exp-821-2017 Tahoe	3,448	1,500	1,500	1,500
10-5050-340	Gas & Oil	17,508	20,000	24,000	20,000
10-5050-360	Abandon Vehicle	3,014	4,000	3,000	4,000
10-5050-380	Equipment Maintenance	2,408	2,800	2,000	2,800
10-5050-384	Tires - New	1,141	2,500	2,500	2,500
10-5050-420	Training & Certification	3,358	5,000	1,800	5,000
10-5050-421	Vehicle Lease/Purchase	0	0	182,000	62,000
10-5050-460	Jail	0	250	0	0
10-5050-500	Bike Rodeo	0	1,000	1,304	1,200
10-5050-540	Community Policing	0	600	650	650
10-5050-560	Capital - Evidence Storage	16,657	20,000	25,000	0
10-5050-580	Capital Equipment	0	0	5,000	11,000
10-5050-600	Animal Control	0	500	1,000	500
10-5050-601	Kennel Expenses	430	1,100	0	500
10-5050-603	Office Cleaning/Supplies	0	0	500	2,500
10-5050-620	Emergency Preparedness	0	750	600	750
10-5050-642	Computer Services	4,031	4,000	4,000	7,356
10-5050-643	Training Library	987	600	300	600
10-5050-644	Hiring Expense	219	1,500	1,020	1,500
10-5050-645	Ammunition Expense	817	4,000	3,000	4,000
10-5050-646	Laboratory Fees	0	2,000	0	2,000
10-5050-647	Printing Expense	0	1,000	750	1,000
10-5050-650	Trident Expense	25	0	0	0
10-5050-651	Evidence Equip. & Supplies	782	600	500	600
10-5050-652	Evid. Collection/Analysis	500	1,500	0	1,500
Total Expenses		938,483	1,122,380	1,286,187	1,365,952

**Town of New Castle
Recreation Department
2022 Adopted Budget**

Account Number	Account Title	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
10-4010-101	Tobacco Tax	0	0	0	340,000
10-4010-680	Wrestling	0	0	0	0
10-4010-700	Baseball	694	1,500	5,668	7,000
10-4010-720	Youth Basketball	4,670	2,300	10,800	8,000
10-4010-725	REC Beginning Basketball	645	0	0	0
10-4010-730	Competitive Basketbal	11,625	11,000	5,475	11,000
10-4010-740	Softball	0	3,200	2,040	2,500
10-4010-760	REC Beginning Baseball	240	0	0	0
10-4010-770	Junior Golf	0	1,500	775	1,500
10-4010-771	Adult Golf	0	2,000	150	1,500
10-4010-780	Flag Football	4,240	1,000	1,625	2,000
10-4010-790	Adult Fitness	7,657	4,000	11,000	8,500
10-4010-795	Pickleball	115	500	0	0
10-4010-820	Adult Basketball	3,035	0	0	4,000
10-4010-840	DNU-REC Soccer	0	0	0	0
10-4010-841	Micro Soccer	3,377	8,700	7,910	8,000
10-4010-843	Adult Soccer	0	2,000	3,245	2,000
10-4010-845	Competitive Soccer	36,985	34,000	0	0
10-4010-850	Adult Volleyball	0	500	0	1,000
10-4010-851	Youth Volleyball	3,698	3,500	4,000	5,000
10-4010-859	Arts & Enrichment	11,500	12,000	13,500	15,000
10-4010-860	REC Miscellaneous Program	0	0	0	0
10-4010-870	After-School Programs	4,437	2,000	0	3,500
10-4010-880	Sponsorships	0	0	0	0
10-4010-885	Special Events Donations	0	0	0	1,500
10-4010-887	Scholarships	33	500	0	500
10-4010-900	Grants	2,925	0	0	0
10-4010-901	FMLD Grants	0	0	0	25,000
10-4010-910	Community Center Rentals	8,510	8,000	23,500	20,000
10-4010-940	REC Miscellaneous	0	0	0	0
10-4010-970	Special Events	0	4,300	20	2,000
10-4010-972	Dirty Hog Dash	0	9,500	14,636	15,000
10-4010-974	Burning Mountain Festival	0	13,000	9,924	13,000
10-4010-976	Community Market	0	100	5,225	4,000
10-4010-990	REC Team Sponsorships	0	0	0	0
10-4010-993	5k Races/Walk	50	500	2,270	2,000
10-4010-994	Youth Fitness	250	1,700	3,800	1,200
10-4010-995	Adult Pickleball Tournaments	0	0	0	0
10-4010-996	Adult Volleyball Tournaments	-40	0	0	1,000
10-4010-997	Seniors Programs	40	0	0	0
10-4010-998	E-Sports	0	500	0	0
Total Revenues		104,686	127,800	125,563	505,700

**Town of New Castle
Recreation Department
2022 Adopted Budget**

Account Number	Account Title	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
10-5070-020	Salaries	126,739	150,433	134,172	190,511
10-5070-023	Overtime Pay	0	1,000	0	0
10-5070-025	Salary - Temps	36,609	43,000	35,000	20,000
10-5070-030	Payroll Tax Exp - Social Sec	9,307	12,100	10,832	13,052
10-5070-031	Payroll Tax Exp - Medicare	2,177	2,900	2,533	3,052
10-5070-032	Payroll Tax Exp - St Unemplmnt	462	600	514	1,053
10-5070-041	CRA Retirement Exp	5,054	6,100	5,393	7,620
10-5070-042	Health Insurance Exp	42,283	47,350	49,083	68,906
10-5070-050	Employee Support	545	500	300	500
10-5070-051	Employee Wellness Program	630	830	430	724
10-5070-100	Office Supplies	662	1,000	3,000	3,000
10-5070-101	Office Op. Supply & Furniture	381	500	100	500
10-5070-102	Postage Expense	389	500	500	500
10-5070-103	Computer Hardware/Software	430	2,000	0	2,000
10-5070-104	Printing & Copies	970	1,000	1,000	1,000
10-5070-105	Office - Misc.	0	0	0	0
10-5070-106	Credit Card Fees	2,175	3,200	3,000	4,000
10-5070-107	Computer Services	5,925	6,000	6,000	11,369
10-5070-120	Promotion & Advertising	0	500	50	0
10-5070-140	Telephone Expense	2,049	2,500	2,000	2,500
10-5070-145	Internet Svc/Web Page	2,160	2,200	2,200	2,200
10-5070-160	Dues, Subscriptions	370	500	500	500
10-5070-170	Training, Meetings	259	700	195	700
10-5070-175	Meals, Lodging	0	500	0	500
10-5070-180	Publication of Notices	0	100	0	100
10-5070-210	Technical Support	1,648	2,000	2,000	2,000
10-5070-240	Audit Expense	595	595	595	595
10-5070-260	Insurance Expense	9,374	8,500	7,400	7,636
10-5070-280	Miscellaneous Expense	162	0	0	150
10-5070-290	Veh Exp-09 GMC(R8)	0	250	150	250
10-5070-295	Gas & Oil	96	350	550	700
10-5070-300	Wrestling	18	0	0	0
10-5070-320	Youth Basketball	2,585	0	5,000	3,000
10-5070-340	Adult Basketball	276	0	0	1,000
10-5070-360	Beginning Basketball	71	0	0	0
10-5070-375	Competitive Basketball	486	750	400	1,000
10-5070-380	Baseball	266	1,800	3,000	3,500
10-5070-385	Beginning Baseball	266	0	0	0
10-5070-400	Softball	20	1,000	500	2,000
10-5070-421	Flag Football	933	1,000	600	1,000
10-5070-450	Adult Fitness	5,407	3,000	8,500	6,000

**Town of New Castle
Recreation Department
2022 Adopted Budget**

Account Number	Account Title	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
10-5070-460	Soccer	0	0	0	0
10-5070-462	Micro Soccer	249	3,000	3,400	3,000
10-5070-464	Adult Soccer	0	400	400	1,000
10-5070-465	Competitive Soccer	29,228	28,325	0	0
10-5070-470	Adult Volleyball	0	250	0	500
10-5070-471	Youth Volleyball	804	1,500	3,500	3,500
10-5070-475	Arts & Enrichment	6,813	6,000	9,000	7,000
10-5070-494	Junior Golf	0	1,125	1,000	1,000
10-5070-495	Adult Golf	0	1,125	200	1,000
10-5070-500	Misc Programs	372	200	100	0
10-5070-505	After School Program	2,489	750	350	1,000
10-5070-520	C.C. - Insurance	0	2,200	0	2,200
10-5070-530	C.C. - Repairs/Maint.	1,703	1,200	700	1,200
10-5070-531	C.C. - Janitorial	1,827	2,200	2,400	8,500
10-5070-535	C.C. - Supplies	1,154	1,000	600	3,500
10-5070-540	C.C. - Utilities	6,096	7,000	9,200	9,314
10-5070-550	C.C - Rental Refund	345	0	0	0
10-5070-610	Special Events	163	6,000	3,000	7,600
10-5070-640	Field Maintenance	36	0	150	650
10-5070-642	Facilities Maintenance	532	0	0	0
10-5070-700	Capital Expenditures	0	0	0	41,000
10-5070-972	Dirty Hog Dash	0	9,500	8,300	8,500
10-5070-974	Burning Mountain Festival	0	22,000	17,000	18,000
10-5070-976	Community Market	0	6,500	4,500	4,500
10-5070-992	5K Races/Walk	20	1,000	2,000	1,000
10-5070-993	Seniors Programs	272	0	0	0
10-5070-994	GOCO Generation Wild Exp	1,472	3,000	4,300	800
10-5070-995	Youth Fitness	590	250	2,800	0
10-5070-996	Pickleball	0	250	0	500
10-5070-997	Adult Volleyball Tournaments	0	0	0	0
10-5070-998	E-Sports Exp.	600	1,000	0	0
Total Expenses		316,544	411,033	358,397	488,382

**Town of New Castle
Streets Maintenance
2022 Adopted Budget**

Account Number	Account Title	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
10-4010-060	Sales Street 1%	555,906	546,684	598,737	625,486
10-4010-070	County Sales Tax 3/4%	164,290	145,000	206,773	222,461
10-4010-320	M/V Special Assessment	19,301	16,000	20,800	21,206
10-4010-340	County Road & Bridge	0	0	0	0
10-4010-360	Highway Use Tax	125,508	126,297	150,000	140,975
10-4010-370	Traffic Impact Fee	1,795	7,467	13,000	23,291
10-4010-371	Permits-St Maint.	0	0	270	0
10-4010-394	Sale of Assets	4,200	3,000	0	19,000
10-4010-395	Misc. Street Revenue	3,838	0	2,470	4,200
10-4010-396	Misc. Public Works Grants	0	0	57,994	0
10-4010-397	FMLD Grant	200,000	0	24,972	0
Total Revenues		1,074,838	844,448	1,075,016	1,056,619
10-5090-020	Salaries	201,493	223,000	228,099	216,181
10-5090-022	Call Out Pay	2,365	2,500	2,000	2,000
10-5090-023	Overtime Pay	486	1,000	1,393	1,000
10-5090-025	Salary - Temps	12,212	28,400	30,315	35,000
10-5090-030	Payroll Tax Exp - Social Sec	13,028	15,800	15,605	15,759
10-5090-031	Payroll Tax Exp - Medicare	3,047	3,700	3,626	3,686
10-5090-032	Payroll Tax Exp - St Unemplmnt	655	765	730	1,271
10-5090-041	CRA Retirement Exp	8,164	9,100	9,142	8,767
10-5090-042	Health Insurance Exp	43,800	52,300	47,698	54,570
10-5090-050	Employee Support	834	1,000	3,000	1,500
10-5090-051	Employee Wellness Program	538	600	400	585
10-5090-100	Office Supplies	147	300	300	300
10-5090-101	Office Op. Supply & Furniture	0	150	3,150	0
10-5090-102	Postage Expense	364	300	500	300
10-5090-103	Computer Hardware/Software	375	1,000	400	1,000
10-5090-107	Computer Services	4,437	4,200	4,834	8,276
10-5090-120	Utilities	9,041	4,500	5,500	5,715
10-5090-140	Telephone Expense	2,564	2,900	2,700	2,900
10-5090-160	Dues, Subscriptions	710	500	200	500
10-5090-170	Training	0	1,200	400	1,200
10-5090-175	Meals, Lodging	0	900	300	900
10-5090-180	Publication of Notices	5	200	1,200	200
10-5090-200	Legal Services	0	550	550	550
10-5090-210	Technical Support	2,226	2,500	2,300	2,500
10-5090-220	Other Prof Services	0	500	200	500
10-5090-240	Audit Expense	595	595	595	595
10-5090-260	Insurance Expense	9,415	11,000	10,200	11,572
10-5090-280	Miscellaneous Expense	0	0	250	0
10-5090-300	Machinery, Equipment, Tools	5,911	4,000	6,000	1,500

**Town of New Castle
Streets Maintenance
2022 Adopted Budget**

Account Number	Account Title	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
10-5090-320	Vehicle Expense	449	400	400	400
10-5090-321	Veh Exp-#102 Dodge	39	0	0	0
10-5090-322	Veh Exp-2009 Hook Truck	1,833	1,500	1,000	1,500
10-5090-329	Veh Exp-09 chevy 2500(M6)	74	0	0	0
10-5090-331	Veh Exp-17 Chevy (M-7)	659	250	250	250
10-5090-332	Veh Exp-2017 Chevy (A-2)	11	250	850	250
10-5090-340	Gas & Oil	8,914	8,500	10,000	8,500
10-5090-360	Co. Treas. Fees-Prop. Tax	3,030	2,500	4,300	3,200
10-5090-376	Eq. Maint-Cat MiniEx	203	500	500	500
10-5090-377	Eq. Maint - Snow Plows	3,934	3,500	1,000	3,500
10-5090-378	Eq. Maint. - JD MiniEx	0	0	0	0
10-5090-379	Eq. Maint. Bobcat Skidsteer	590	1,200	1,200	1,700
10-5090-380	Equipment Maintenance	592	1,500	1,500	1,500
10-5090-381	Eq. Maint. Cat Backhoe	181	600	500	0
10-5090-382	Eq. Maint. Street Sweeper	1,551	3,000	500	500
10-5090-383	Eq. Maint. J.D. Tractor	107	300	250	300
10-5090-384	Tires - New	410	1,200	1,200	1,200
10-5090-390	Maintenance/Operations	6,317	9,500	7,200	9,500
10-5090-391	Equipment Rental	469	2,000	1,000	2,000
10-5090-392	Road Base/Cinders/Patching Mtl	14,626	10,500	10,500	10,500
10-5090-394	Crack Seal Exp.	22,746	50,000	50,000	80,000
10-5090-395	Sidewalk Maintenance	0	2,000	2,000	40,000
10-5090-396	St. Signs	536	2,000	3,000	2,000
10-5090-397	Painting - St./Crosswalks	7,969	7,000	12,000	9,000
10-5090-398	Street Chip & Seal	0	50,000	50,000	80,000
10-5090-400	Street Lights	50,349	57,000	65,000	76,924
10-5090-401	Pedestrian Safety	20,208	0	0	0
10-5090-403	EV Charge Station operations	608	650	900	650
10-5090-421	Equip Lease/Purchase	66,701	14,000	156,850	52,000
10-5090-480	Engineering & Survey	233	0	0	0
10-5090-481	Safety	1,470	1,000	1,000	1,000
10-5090-499	PWF Maintenance	3,858	2,000	2,500	2,000
10-5090-500	Tree Maintenance	3,906	8,000	13,000	10,000
10-5090-550	Street Asphalt Overlay	262,706	50,000	160,000	80,000
10-5090-560	Capital Improvements	1,860	0	127,000	0
Total Expenses		809,551	664,310	1,066,987	857,701

**Town of New Castle
Town Maintenance
2022 Adopted Budget**

Account Number	Account Title	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
10-5060-020	Salaries	10,203	10,450	10,968	18,625
10-5060-030	Payroll Tax Exp - Social Sec	616	650	664	1,155
10-5060-031	Payroll Tax Exp - Medicare	144	175	156	270
10-5060-032	Payroll Tax Exp - St Unemplmnt	30	35	32	9
10-5060-041	CRA Retirement Exp	408	425	439	745
10-5060-042	Health Insurance Exp	1,845	1,943	1,943	4,148
10-5060-050	Employee Support	0	0	0	0
10-5060-051	Employee Wellness Program	20	20	20	43
10-5060-100	Office Supplies	297	350	2,500	2,000
10-5060-107	Computer Services	34	0	0	0
10-5060-145	Internet svc	2,700	2,700	2,900	2,700
10-5060-260	Insurance Expense	3,938	4,100	4,724	5,818
10-5060-280	Miscellaneous Expense	0	0	50	0
10-5060-600	Town M & O	2,908	4,000	2,000	2,000
10-5060-601	T/H Cleaning & Supplies	521	3,500	5,000	5,400
10-5060-602	M & O - Shop Use	0	0	0	0
10-5060-603	MOC Cleaning & Supplies	260	1,500	200	0
10-5060-604	Rent Expense	0	6,000	6,000	6,000
10-5060-610	Town Apt. Expenses	0	0	0	0
10-5060-611	Museum Expense	0	0	0	5,000
10-5060-720	Capital Improvements/Shop	4,495	0	131	0
Total Expenses		28,419	35,848	37,727	53,913

Utility Fund



TOWN OF NEW CASTLE, COLORADO

UTILITY FUND

Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual *Budget Year Ending December 31, 2022*

	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
Beginning - Retained Earnings	\$1,150,104	\$1,263,307	\$1,411,159	\$1,807,950
Water				
Operating Revenues	1,110,652	1,101,169	1,138,021	1,171,497
Operating Expenses	<u>890,316</u>	<u>1,059,425</u>	<u>1,051,729</u>	<u>986,116</u>
Operating Revenues ***	220,336	41,744	86,292	185,381
Capital Revenues	158,650	103,490	154,800	169,000
Capital Expenses	<u>314,911</u>	<u>86,905</u>	<u>94,007</u>	<u>160,404</u>
Capital Revenues ***	(156,261)	16,585	60,793	8,596
Wastewater				
Operating Revenues	1,441,408	1,472,304	1,484,911	1,529,464
Operating Expenses	<u>733,563</u>	<u>867,880</u>	<u>839,529</u>	<u>984,101</u>
Operating Revenues ***	707,845	604,424	645,382	545,363
Capital Revenues	72,844	203,490	172,635	239,165
Capital Expenses	<u>580,643</u>	<u>787,193</u>	<u>579,057</u>	<u>858,527</u>
Capital Revenues ***	(507,799)	(583,703)	(406,422)	(619,362)
Trash Service				
Operating Revenues	516,303	531,904	532,238	576,940
Operating Expenses	<u>519,369</u>	<u>532,993</u>	<u>521,492</u>	<u>573,040</u>
Operating Revenues ***	(3,066)	(1,089)	10,746	3,900
Ending Retained Earnings	<u>\$1,411,159</u>	<u>\$1,341,268</u>	<u>\$1,807,950</u>	<u>\$1,931,828</u>
***over (under) Expenses				
Net Surplus (Deficit)	261,055	77,961	396,791	123,878

**Town of New Castle
Water Operating
2022 Adopted Budget**

Account Number	Account Title	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
20-4030-020	Water Revenues	724,725	745,994	749,354	771,835
20-4030-025	Water Svc Chg-Over 12,000 Gal.	219,220	175,000	182,704	188,185
20-4030-050	Water Service Charge	129,645	133,455	133,898	137,915
20-4030-080	Delinquent User Charge	16,170	10,000	16,561	17,058
20-4030-100	Administration Fees	2,118	1,500	2,496	2,571
20-4030-110	Raw Water revenue	10,393	8,000	14,280	14,708
20-4030-120	Bulk Water Revenues	3,587	20,000	31,771	32,725
20-4030-200	Water Meters/Accessory	2,514	4,940	5,995	6,500
20-4030-245	Rent Income	2,280	2,280	962	0
	Total Expenses	1,110,652	1,101,169	1,138,021	1,171,497
20-6040-010	Council Salaries	7,592	8,070	8,070	9,910
20-6040-020	Salaries	400,095	427,000	417,398	351,504
20-6040-022	Call Out Pay	8,322	12,000	9,533	11,000
20-6040-023	Overtime Pay	1,541	3,700	2,326	3,700
20-6040-030	Payroll Tax Exp - Social Sec	25,100	28,000	26,825	23,319
20-6040-031	Payroll Tax Exp - Medicare	5,870	6,600	6,360	5,454
20-6040-032	Payroll Tax Exp - St Unemplmnt	1,391	1,355	1,337	1,881
20-6040-041	CRA Retirement Exp	16,384	17,800	17,597	14,648
20-6040-042	Health Insurance Exp	89,092	99,000	100,701	82,067
20-6040-043	Cafeteria Plan Expense	700	0	0	0
20-6040-049	Recruitment Expense	0	0	0	2,500
20-6040-050	Employee Support	1,415	1,350	1,000	1,350
20-6040-051	Employee Wellness Program	1,123	1,800	1,441	1,441
20-6040-100	Office Supplies	1,123	2,500	1,200	2,500
20-6040-101	Office Op. Supply & Furniture	0	600	300	600
20-6040-102	Postage Expense	1,485	1,600	1,300	1,600
20-6040-103	Computer Hardware/Software	2,363	5,000	600	5,000
20-6040-104	Printing & Copies	1,021	1,000	2,000	1,000
20-6040-105	Office - Misc.	0	0	0	0
20-6040-106	Credit Card Fees	8,390	8,400	10,200	9,000
20-6040-107	Computer Services	8,476	11,000	9,220	15,786
20-6040-110	Utility Billing Expense	3,811	5,000	4,000	5,000
20-6040-120	Town Hall Utilities	1,170	1,500	1,450	1,637
20-6040-140	Telephone Expense	7,781	7,400	7,500	8,200
20-6040-145	Internet Svc/Web Page	0	4,000	0	4,000
20-6040-146	Newsletter Expense	0	1,750	0	1,750
20-6040-160	Dues, Meetings, Subscriptions	2,178	2,400	3,200	2,500
20-6040-170	Training	0	1,000	800	1,000
20-6040-175	Meals, Lodging	494	1,000	500	1,000
20-6040-180	Publication of Notices	504	1,000	200	1,000
20-6040-190	Refund	508	1,500	800	1,600

**Town of New Castle
Water Operating
2022 Adopted Budget**

Account Number	Account Title	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
20-6040-200	Legal Services	7,364	11,000	7,000	11,000
20-6040-210	Technical Support	5,505	8,500	10,000	8,500
20-6040-220	Other Prof Services	10,532	8,000	8,000	8,000
20-6040-240	Audit Expense	2,125	2,125	2,635	2,125
20-6040-260	Insurance Expense	39,336	42,000	40,000	48,936
20-6040-280	Miscellaneous Expense	0	1,000	500	1,000
20-6040-281	Good Neighbor Policy Exp.	0	1,000	6,000	1,000
20-6040-480	Engineering & Survey	7,227	8,000	14,000	10,000
20-6050-120	Utilities	61,992	68,500	68,500	84,876
20-6050-122	Utilities-Raw Water	22,437	25,000	22,865	25,813
20-6050-200	Chemicals	44,078	45,000	45,000	45,000
20-6050-220	M & O - Plant	24,350	35,000	34,000	28,000
20-6050-230	M & O - Pretrear & Trans	0	0	0	0
20-6050-240	M & O - Distribution	33,430	65,000	67,000	65,000
20-6050-241	M & O Raw Water System	3,108	5,500	2,500	6,300
20-6050-245	M & O-Red Rocks Ditch	4,277	9,000	6,000	8,000
20-6050-250	Source Water Protection	0	500	500	500
20-6050-260	Lab Tests	6,930	7,500	7,800	7,800
20-6050-300	Machinery & Equipment	3,143	2,500	2,500	2,500
20-6050-323	Veh Exp-04 Ford Ranger(W10)	0	250	250	250
20-6050-325	Veh Exp-09 Chevy Colo(w11)	537	250	250	250
20-6050-326	Veh Exp-13 Chevy P.U.(W14)	33	0	1,000	0
20-6050-327	Veh Exp-17 Chevy (W-15)	169	250	250	250
20-6050-328	Veh Exp-17 Chevy (W-16)	0	800	800	250
20-6050-329	Veh Exp-15 Chevy (P-3)	0	250	250	250
20-6050-340	Gas & Oil	3,983	5,500	5,500	5,500
20-6050-380	Equipment Maintenance	386	1,000	500	1,000
20-6050-391	Equipment Rental	0	750	750	750
20-6050-420	Training	300	500	600	500
20-6050-481	Safety	0	500	1,000	500
20-6050-500	Water Meter/Accessories	2,689	6,800	7,500	7,500
20-6050-580	Equipment & Tool-Distribute	1,113	1,000	21,500	2,000
20-6050-581	Lab Equip. & Supplies	3,132	6,000	5,000	4,000
20-6050-590	Equipment & Tool-Plant	0	1,500	600	1,000
20-6050-700	Permits	1,445	1,500	1,500	1,500
20-6050-710	W/H Ditch Fees	170	25	220	220
20-6050-721	Water Lease	500	500	0	500
20-6050-740	Ruedi Water Contract	2,096	23,600	23,600	23,600
Total Expenses		890,316	1,059,425	1,051,729	986,116

**Town of New Castle
Water Capital
2022 Adopted Budget**

Account Number	Account Title	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
20-4030-270	FMLD Grant	81,000	0	0	0
20-4030-300	Cap Water Tap Fees	52,800	103,490	148,800	150,000
20-4030-340	Water Rights Dedication	4,800	0	6,000	0
20-4030-394	Sale of Assets	20,050	0	0	19,000
Total Revenues		158,650	103,490	154,800	169,000
20-6050-521	Note Principal - CWCB	21,462	22,428	22,428	23,437
20-6050-541	Note Interest - CWCB	21,942	20,977	20,977	19,967
20-6059-110	Capital Replace/Water Plant	0	35,000	42,000	0
20-6059-176	Raw Water System-Capital	187	8,500	8,500	0
20-6059-421	Veh/Equip-Lease/Purchase	80,222	0	0	42,000
20-6059-580	Other Capital-Bulk Water Plant	191,098	0	102	75,000
Total Expenses		314,911	86,905	94,007	160,404

**Town of New Castle
Wastewater Operating
2022 Adopted Budget**

Account Number	Account Title	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
20-4040-040	Monthly Wastewater Svc. Chg	1,239,309	1,269,360	1,283,321	1,321,820
20-4040-045	Sewer Chg-Over 6,000 Gal.	86,413	84,039	82,228	84,695
20-4040-050	Sewer Svc. Chg.	101,853	104,653	105,175	108,330
20-4040-055	South Svc Chg	13,764	14,177	14,184	14,609
20-4040-540	ColoTrust Int(DOLA)-Wastewater	69	75	3	10
Total Revenues		1,441,408	1,472,304	1,484,911	1,529,464
20-6080-010	Council Salaries	7,592	8,070	8,070	9,910
20-6080-020	Salaries	312,233	331,000	334,738	358,235
20-6080-022	Call Out Pay	11,312	12,000	10,993	12,000
20-6080-023	Overtime Pay	2,180	2,150	1,902	2,150
20-6080-030	Payroll Tax Exp - Social Sec	19,988	22,000	21,321	23,702
20-6080-031	Payroll Tax Exp - Medicare	4,674	5,200	4,985	5,543
20-6080-032	Payroll Tax Exp - St Unemplmnt	1,142	1,100	981	1,911
20-6080-041	CRA Retirement Exp	13,019	13,800	13,904	14,895
20-6080-042	Health Insurance Exp	78,277	84,600	85,181	87,177
20-6080-043	Cafeteria Plan Expense	700	0	0	0
20-6080-049	Recruitment Expense	0	0	0	2,500
20-6080-050	Employee Support	1,385	1,850	1,850	1,850
20-6080-051	Employee Wellness Program	928	1,500	1,000	1,441
20-6080-100	Office Supplies	791	1,200	1,200	1,200
20-6080-101	Office Op. Supply & Furniture	0	600	300	600
20-6080-102	Postage Expense	671	1,000	1,000	1,000
20-6080-103	Computer Hardware/Software	2,680	2,500	1,000	2,500
20-6080-104	Printing & Copies	961	900	900	900
20-6080-105	Office - Misc.	0	0	0	0
20-6080-106	Credit Card Fees	8,358	8,800	10,200	8,800
20-6080-107	Computer Services	8,422	8,500	9,175	15,709
20-6080-110	Utility Billing Expense	3,811	5,000	4,000	5,000
20-6080-120	Town Hall Utilities	1,170	1,500	1,439	1,625
20-6080-125	Porta Jon Svc	6,706	12,000	12,000	12,000
20-6080-140	Telephone Expense	4,255	4,500	4,500	4,500
20-6080-145	Internet Svc/Web Page	540	540	540	540
20-6080-146	Newsletter Expense	0	1,750	0	1,750
20-6080-160	Dues, Meetings, Subscriptions	1,820	1,400	2,000	1,400
20-6080-170	Training	250	3,000	500	3,000
20-6080-175	Meals, Lodging	0	1,000	500	1,000
20-6080-180	Publication of Notices	504	1,300	800	1,300
20-6080-190	Refund	508	1,500	1,500	1,500
20-6080-200	Legal Services	0	2,200	2,200	2,200
20-6080-210	Technical Support	5,505	5,500	8,500	5,500
20-6080-220	Other Prof Services/Inspection	19,961	32,000	12,000	20,000

**Town of New Castle
Wastewater Operating
2022 Adopted Budget**

Account Number	Account Title	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
20-6080-240	Audit Expense	1,445	1,445	1,700	1,445
20-6080-260	Insurance Expense	28,083	32,000	29,326	35,918
20-6080-280	Miscellaneous Expense	0	1,000	1,000	1,000
20-6080-281	Good Neighbor Policy Exp	350	5,000	3,500	5,000
20-6080-480	Engineering & Survey	3,451	6,000	6,000	81,000
20-6090-120	Utilities	82,431	96,000	96,000	107,777
20-6090-125	South Utilities	1,550	2,000	2,000	2,200
20-6090-200	Chemicals	11,551	16,000	14,000	16,000
20-6090-220	M & O Plant - WWTP	48,905	68,000	68,000	68,000
20-6090-221	Sludge Hauling	5,302	10,000	10,000	10,000
20-6090-225	M&O - Centrifuge	4,645	6,000	4,500	6,000
20-6090-240	M & O - Collections	1,563	5,000	3,500	5,000
20-6090-245	M & O South Collections	7	2,500	2,500	2,500
20-6090-260	Lab Tests	2,227	3,000	3,000	3,000
20-6090-328	Veh Exp-13 Chevy PU(W12)	680	800	800	250
20-6090-329	Veh Exp-17 Chevy (W-15)	0	200	800	200
20-6090-340	Gas & Oil	3,652	6,000	6,000	5,000
20-6090-391	Equipment Rental	0	1,000	1,000	1,000
20-6090-420	Training	1,005	750	1,500	750
20-6090-481	Safety	1,072	1,000	2,500	1,000
20-6090-580	Equip. & Tools - Plant	3,301	4,000	2,500	3,000
20-6090-581	Lab Equip. & Supplies	8,015	15,500	15,500	10,000
20-6090-590	Equipment & Tool - Collection	299	1,500	1,500	1,500
20-6090-700	Permits	1,209	1,500	1,500	1,500
20-6090-740	Sludge Site Application Fee	0	225	225	225
20-6090-760	Sludge Site	2,477	1,500	1,500	1,500
Total Expenses		733,563	867,880	839,529	984,101

**Town of New Castle
Wastewater Capital
2022 Adopted Budget**

Account Number	Account Title	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
20-4040-320	Cap Sewer Tap Fees	52,800	103,490	142,800	150,000
20-4040-394	Sale of Assets	20,050	0	0	19,000
20-4040-621	Misc. Grant Revenue	-6	100,000	29,835	70,165
Total Revenues		72,844	203,490	172,635	239,165
20-6080-560	Note Princ-CWR&PDA	0	0	0	0
20-6080-561	Note Princ. - 08 WWTP Loan	369,683	345,000	375,119	385,992
20-6080-580	Note Int.-CWR&PDA	0	0	0	0
20-6080-581	Note Int. - 08 WWTP Loan	164,749	157,293	118,938	110,635
20-6095-101	Capital - Collections Other	310	284,900	85,000	199,900
20-6095-110	Capital Replacement-WW Plant	21	0	0	0
20-6095-421	Veh/Equip-Lease/Purchase	33,908	0	0	42,000
20-6095-800	Capital-Equipment	11,972	0	0	120,000
Total Expenses		580,643	787,193	579,057	858,527

**Town of New Castle
Trash Service
2022 Adopted Budget**

Account Number	Account Title	2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
20-4030-060	Trash Revenues	516,303	531,904	532,238	576,940
	Total Revenues	516,303	531,904	532,238	576,940
20-6070-110	Utility Billing Expense	1,079	1,200	1,200	1,200
20-6070-180	Publication of Notices	0	0	500	0
20-6070-200	Legal Services	410	550	200	550
20-6070-500	Trash Service	510,417	522,043	510,592	562,290
20-6070-600	Chgs-Cleanup Weeks	7,463	9,200	9,000	9,000
	Total Expenses	519,369	532,993	521,492	573,040

Conservation Trust Fund



TOWN OF NEW CASTLE, COLORADO

CONSERVATION TRUST FUND

**Combined Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
*Budget Year Ending December 31, 2022***

		2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
BEGINNING FUND BALANCE	Acct. #	\$83,098	\$114,344	\$120,795	\$121,073
<u>REVENUES</u>					
State Lottery	30-4040-040	51,935	45,000	61,238	52,022
Alpine Checking Interest	30-4040-520	60	50	50	50
Total Revenues:		51,995	45,050	61,288	52,072
<u>EXPENDITURES</u>					
Equipment	30-8040-390	0	61,000	61,010	37,000
Capital Improvements	30-8040-400	9,239	10,000	0	9,500
Parks, Trails Dev	30-8040-617	5,059	0	0	0
Total Expenditures:		14,298	71,000	61,010	46,500
ENDING FUND BALANCE		\$120,795	\$88,394	\$121,073	\$126,645

Cemetery Perpetual Care Fund



TOWN OF NEW CASTLE, COLORADO

CEMETERY FUND

**Combined Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
Budget Year Ending December 31, 2022**

		2020 Actual	2021 Budget	2021 Year End Estimate	2022 Budget
BEGINNING RETAINED EARNINGS		\$53,326	\$42,270	\$58,713	\$66,719
Reserved - Perpetual Care		(10,000)	(10,000)	(10,000)	(10,000)
Unreserved/Undesignated		43,326	32,270	48,713	56,719
REVENUES		Acct. #			
Sale of Plots	40-4060-020	5,500	3,000	10,500	15,000
ColoTrust Interest	40-4060-540	102	100	6	8
Total Revenues:		5,602	3,100	10,506	15,008
EXPENDITURES					
Maintenance & Operations	40-9040-380	215	2,500	2,500	2,500
Total Expenditures:		215	2,500	2,500	2,500
ENDING RETAINED EARNINGS		58,713	42,870	66,719	79,227
Reserved - Perpetual Care		(10,000)	(10,000)	(10,000)	(10,000)
Unreserved/Undesignated		\$48,713	\$32,870	\$56,719	\$69,227