

Memorandum

To: Mayor and Council
From: Loni Burk & Dave Reynolds
Date: Sept. 20, 2022
Re: 2023 Budget

Purpose:

The purpose of this memorandum is to outline the preliminary draft elements of the 2023 budget.

Background and Discussion:

Staff has been working toward developing a 2023 budget with an emphasis on spending controls, maximizing revenue opportunities, and attention to adequate staffing levels and compensation. Overall operating cost increases are rapidly beginning to exceed revenue increases, and we are consciously attempting to keep the budget balanced with these increases in mind.

Budget assumptions play a significant role in both the revenue and expenditure numbers that make up the budget. For this draft of the 2023 budget, staff has taken, what we feel, is a very realistic approach to both revenues and expenses. Budget assumptions that are too conservative set-up policy makers for disputes about the allocation of resources that may not be necessary. Budget assumptions that are too optimistic set up possible failures to the successfully accomplish the budget goals. Staff believes this draft budget to be neither overly conservative nor overly optimistic.

As presented today, the draft 2023 General Fund budget reflects a starting surplus of \$15,162. The budget also reflects \$360,468 in *Assigned – Future Capital Projects TBD* funds, while allowing for *Unassigned Cash Reserves* of \$1.9 million (5 months of operating expenses per DOLA recommendations).

Staff has developed the following revenue and expenditure assumptions for Council's review:

Revenues:

1. 3% - Sales Tax Income Increase over 2022 projections. YTD 2022 revenues are 14.5% over 2021 revenues. 2022 projected revenue = \$2,370,000. 2023 budgeted = \$2,441,000.
2. \$308,000 – 2023 Estimated Tobacco Sales Tax collection. YTD 2022 revenues are down 11.7% from 2021. 2023 budgeted revenue is 15% less than 2022 projected revenues.
3. \$75,000 – Mineral Leasing Distribution.
4. \$50,000 – Severance Tax Distribution
5. \$526,230 – Property Tax Down from \$528,656 in 2022 due to SB 22-238.
6. Building permit revenues assume 20 new units in 2023 including 10 units in Lakota.
7. Utility Fund - Utility rate increase – 3%

Expenses:

8. 2.0 new FTE in 2023 – 1 new police officer and 1 finance assistant. 1.0 FTE was added in 2022 in public works. Total FTE budgeted for 2023 = 39.
9. 6% COLA is built into this budget. Each 1% increase equates to approximately \$28,000 - split \$20k to General Fund and \$8k to Utility Fund. Total salaries, employer taxes and retirement = \$3,313,000. General Fund portion = \$2,388,000. Utility Fund portion = \$925,000.
10. Health insurance premiums increased by 4.5% for 2023. Total increase with added FTE = \$87,000 over 2022 costs.
11. Property/casualty insurance increased by 22.8% or \$28,000 over 2022. Increases were due to increased property valuations, increased total operating expenses and increased public safety liability premiums. Workers' compensation costs are currently assumed at 5% or \$1,700 over 2022.
12. Streets chip seal, crack seal & asphalt overlay total \$280,000 in the 2023 budget. The sidewalk maintenance budget is \$40,000.
13. 2022 year to date fuel prices are trending at 45% over 2021 (\$74k vs \$51k). The 2023 budget reflects another 4% increase over 2022.

Special Events and Appropriations for Special Interest Groups, etc currently in 2023 budget:

14. Branding and Marketing	10-5040-257	\$2,000
15. Chamber of Commerce	10-5040-254	\$7,000
16. Downtown Group	10-5040-255	\$3,000
17. Rides & Reggae Event	10-5090-294	\$20,000
18. Economic Development TextMyGov, Town swag, etc)	10-5040-250	\$15,300 (includes Bill Ray services,
19. Historic Preservation historic designation project)	10-5040-xxx	\$12,000 as requested, includes \$6k for
20. Climate & Environ Comm	10-5040-620	\$2,000
21. Other Special Events	10-5070-610	\$7,600 (New Yrs Eve, Chili Cook-off, etc)
22. Burning Mountain Festival	10-5070-974	\$15,000
23. Community Market	10-5070-976	\$4,500
24. Outgoing Grants	10-5080-500	\$20,000
25. River Center Donation	10-5080-504	\$15,000
26. LoVa Trail Operations	10-5040-289	\$ 2,500
27. New Castle Trails	10-5075-704 & CTF	\$30k in General Fund, \$30k in CTF

Notes & other considerations:

- Middle Colorado Watershed has requested a donation of \$2,500.
- The Detox Center has requested a donation of \$10,000.
- Dog Park construction costs estimated at \$61k – donations to date for the park total \$4,528.
- Cameras for Town buildings.
- Updated body cameras for Police Officers.
- SGM Road Impact Study of \$69,100 to be considered at Council Retreat.

- The Town has applied for a 2022 FLMD Fall Mini-Grant for facility security. If this grant is awarded, it will add \$25,000 to revenues and \$33,000 to expenses – a net decrease of \$8,000 to the bottom line.
- The Town was awarded \$1.3 million for the American Rescue Plan Act. These funds are in a Deferred Revenue account until a decision has been made on how to spend them.
- Pending grant award for Congressional Discretionary Spending Grant for raw water irrigation. The grant request is \$1.75 million with a 20% (\$350k) grant match requirement.
- Capital requests for the Capital Committee discussion include:
 - a) A second police car (one is currently in the budget) \$62,000
 - b) Pickup and plow for Streets \$58,000
- Capital items included in Conservation Trust Fund budget:
 - a) Verticutter \$12,650
 - b) Aerator \$13,000
 - c) Bobcat grader attachment \$22,000
 - d) Push mower \$800
 - e) Half of New Castle Trails ask \$30,000

Town of New Castle 2023 Preliminary Budget



September 20, 2022

2023 PRELIMINARY BUDGET

TABLE OF CONTENTS

	<u>PAGE NO.</u>
<u>General Fund</u> Summary	1 - 3
Administration	4 – 6
Building & Planning	7
Health & Welfare	8
Municipal Court	9
Parks Capital	10
Parks & Trails Maintenance	11 – 12
Public Safety	13– 14
Recreation	15 – 17
Streets Maintenance	18 – 19
Town Maintenance	20
<u>Utility Fund</u> Summary	21
Water Operating	22 – 23
Water Capital	24
WasteWater Operating	25 – 26
WasteWater Capital	27
Trash Service	28
<u>CONSERVATION TRUST FUND</u>	29
<u>CEMETERY FUND</u>	30

TOWN OF NEW CASTLE, COLORADO



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, 2023**

	2021	2022	2022	2023
	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
BEGINNING FUND BALANCE	2,628,805	3,006,341	3,176,696	3,281,305
Restricted - Tabor	185,000	185,000	185,000	225,000
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	341,593	368,688	359,440	380,117
Committed - Ambulance/Trees	8,250	8,250	8,250	8,250
Assigned - Long Term Capital Reserve	-	200,000	200,000	400,000
Assigned - Solar Purchase	52,000	52,000	-	-
Assigned - Vehicle Replacement	-	-	-	-
Assigned - Streets Maintenance	-	200,000	-	-
Assigned - Sidewalk Maintenance	-	80,000	-	-
Assigned - New Castle Trails	-	30,000	-	-
Assigned - Future Capital Projects TBD	-	174,933	-	360,468
Unassigned	2,034,492	1,700,000	2,416,536	1,900,000
REVENUES				
Other Revenues (Administration)	2,450,500	3,750,941	2,417,856	3,413,461
Building/Planning Department	132,885	142,449	167,047	147,448
Municipal Court	12,678	10,500	8,600	9,300
Parks /Trails Capital	308,046	317,459	377,748	401,700
Park/Trails Maintenance	157,364	156,479	171,374	177,350
Public Safety Department	42,795	14,150	8,400	12,600
Recreation Department	133,607	505,700	504,298	434,110
Street Maintenance	1,096,520	1,056,619	1,227,146	1,122,751
Total Revenues	4,334,395	5,954,297	4,882,469	5,718,720
Expenditures				
Administration Department	459,076	2,403,551	652,983	1,872,336
Building/Planning Department	168,176	214,834	186,633	218,780
Health and Welfare	36,595	39,000	39,000	39,000
Municipal Court	28,006	48,152	46,249	55,378
Parks/Trails Capital	101,775	91,556	125,171	149,556
Parks/Trails Maintenance	357,266	388,349	413,693	464,730
Public Safety Department	1,237,833	1,365,952	1,282,837	1,510,226
Recreation Department	349,478	488,382	465,040	475,807
Street Maintenance	1,011,730	857,701	1,438,057	834,079
Town Maintenance	36,569	53,913	128,197	83,666
TOTAL EXPENDITURES	3,786,504	5,951,390	4,777,860	5,703,558
ENDING FUND BALANCE	3,176,696	3,009,248	3,281,305	3,296,467
	547,891	2,907	104,609	15,162

TOWN OF NEW CASTLE, COLORADO

Continued:

	2021	2022	2022	2023
	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
ENDING FUND BALANCE	3,176,696	3,009,248	3,281,305	3,296,467
Assigned Amounts:				
Restricted - TABOR	185,000	185,000	185,000	225,000
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	368,688	390,112	380,117	400,794
Committed - Ambulance	8,250	8,250	8,250	8,250
Assigned - Long Term Capital Reserve	-	200,000	200,000	400,000
Assigned - Solar Purchase	52,000	52,000	-	-
Assigned - Veh-Equip Replacement	-	-	-	-
Assigned - Streets Maintenance	-	200,000	-	-
Assigned - Sidewalk Maintenance	-	80,000	-	-
Assigned - New Castle Trails	-	30,000	-	-
Assigned-Future Capital Projects TBD	-	156,320	-	354,857
Unassigned	2,555,192	1,700,000	2,500,372	1,900,000

TOWN OF NEW CASTLE, COLORADO

GENERAL FUND

Revenues and Expenses - Budget and Actual
Budget Year Ending December 31, 2023

	<u>Budget</u> <u>2021</u>	<u>Actual</u> <u>2021</u>	<u>Budget</u> <u>2022</u>	<u>Projected</u> <u>2022</u>	<u>Budget</u> <u>2023</u>
Admin					
Revenues	3,754,206	2,450,501	3,750,941	2,417,856	3,413,461
Expenses	2,237,560	459,075	2,403,550	652,983	1,872,336
Net	1,516,646	1,991,426	1,347,391	1,764,873	1,541,125
Building & Planning					
Revenues	113,852	132,885	142,449	167,047	147,448
Expenses	223,421	168,173	214,835	186,633	218,780
Net	(109,569)	(35,288)	(72,386)	(19,586)	(71,332)
Municipal Court					
Revenues	13,050	12,677	10,500	8,600	9,300
Expenses	28,100	28,006	48,152	46,249	55,378
Net	(15,050)	(15,329)	(37,652)	(37,649)	(46,078)
Parks/Trails Capital					
Revenues	274,717	308,046	317,459	377,748	401,700
Expenses	98,856	101,775	91,556	125,171	149,556
Net	175,861	206,271	225,903	252,577	252,144
Parks/Trails Maintenance					
Revenues	132,358	157,364	156,479	171,374	177,350
Expenses	374,715	357,264	388,349	413,693	464,730
Net	(242,357)	(199,900)	(231,870)	(242,319)	(287,380)
Public Safety					
Revenues	40,300	42,794	14,150	8,400	12,600
Expenses	1,122,380	1,237,833	1,365,952	1,282,837	1,510,226
Net	(1,082,080)	(1,195,039)	(1,351,802)	(1,274,437)	(1,497,626)
Recreation					
Revenues	127,800	133,607	505,700	504,298	434,110
Expenses	411,033	349,476	488,382	465,040	475,807
Net	(283,233)	(215,869)	17,318	39,258	(41,697)
Street Maintenance					
Revenues	844,448	1,096,519	1,056,619	1,227,146	1,122,751
Expenses	664,310	1,011,726	857,701	1,438,057	834,079
Net	180,138	84,793	198,918	(210,911)	288,672
Health & Welfare					
Expenses	39,500	36,595	39,000	39,000	39,000
Net	(39,500)	(36,595)	(39,000)	(39,000)	(39,000)
Town Maintenance					
Expenses	35,848	36,568	53,913	128,197	83,666
Net	(35,848)	(36,568)	(53,913)	(128,197)	(83,666)
Total General Fund					
Revenues	5,300,731	4,334,393	5,954,297	4,882,469	5,718,720
Expenses	5,235,723	3,786,491	5,951,390	4,777,860	5,703,558
Net	65,008	547,902	2,907	104,609	15,162

**Town of New Castle
Administration Department
2023 Preliminary Budget**

Account Number	Account Title	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Revenues					
10-4010-001	General Property Tax	491,817	528,656	528,656	526,230
10-4010-002	Property tax-Contr Obligations	4	-	0	0
10-4010-020	Specific Ownership	36,425	38,433	37,000	37,000
10-4010-030	Interest / Penalties	326	140	100	140
10-4010-040	Sales 1 3/4 %	1,081,605	1,078,424	1,184,814	1,220,359
10-4010-080	Use Tax	72,074	73,461	70,866	83,382
10-4010-095	Lodging Tax	22,670	23,176	13,736	25,000
10-4010-100	Tobacco Tax	375,162	-	0	0
10-4010-120	Franchise Tax	130,294	142,385	161,000	180,000
10-4010-140	Occupation Tax	2,057	2,000	2,000	2,000
10-4010-220	Animal Permits	1,680	1,700	1,600	1,600
10-4010-260	Liquor Licenses	1,458	2,500	3,750	2,500
10-4010-280	Business Licenses	7,255	7,000	6,500	6,500
10-4010-289	Trail Grant Revenue (MIM)	-	1,185,000	0	1,185,000
10-4010-390	Mineral Lease Distribution	147,960	40,000	252,193	75,000
10-4010-391	Severance Tax	2,164	45,000	114,096	50,000
10-4020-001	AD Charges for Services	50	-	-	-
10-4020-020	Ad Rent Income	1	-	-	-
10-4020-022	Kamm Bldg Rent Income	7,575	8,750	8,750	3,750
10-4020-051	Burn. Mtn. Festival Rev.	-	-	-	-
10-4020-060	AD Miscellaneous	26,728	-	2,338	15,000
10-4020-066	Retirement Forfeiture	3,961	-	5,457	-
10-4020-085	Trail Grant Revenue	687	-	-	-
10-4020-104	Trails Developement Grant	12,053	572,066	-	-
10-4020-110	Downtown Revitalization Grant	-	-	-	-
10-4020-300	FMLD Grant	25,000	-	25,000	-
10-4020-540	AD CT Interest	53	500	-	-
10-4020-580	AD C-SAFE Interest	1,441	1,750	-	-
	Total Revenues	2,450,500	3,750,941	2,417,856	3,413,461
Expenses					
10-5040-010	Council Salaries	16,540	19,820	19,820	21,660
10-5040-020	Salaries	155,548	277,049	262,000	294,493
10-5040-023	Overtime Pay	140	150	7	-
10-5040-030	Payroll Tax Exp - Social Sec	10,202	18,415	16,558	19,602
10-5040-031	Payroll Tax Exp - Medicare	2,387	4,307	3,873	4,585
10-5040-032	Payroll Tax Exp - St Unemplmnt	(414)	1,485	483	949
10-5040-041	CRA Retirement Exp	6,224	11,088	10,474	11,780
10-5040-042	Health Insurance Exp	40,192	64,228	55,491	64,414
10-5040-043	Cafeteria Plan Expense	-	-	0	-
10-5040-049	Recruitment Expense	250	5,000	8,000	5,000
10-5040-050	Employee Support	3,047	5,000	6,000	6,000
10-5040-051	Employee Wellness Program	370	1,529	1,541	1,541

**Town of New Castle
Administration Department
2023 Preliminary Budget**

Account Number	Account Title	2021 Actual	2022 Budget	2022 Projected	2023 Budget
10-5040-100	Office Supplies	5,882	5,000	5,000	5,200
10-5040-101	Office Op. Supply & Furniture	2,625	1,000	1,000	1,000
10-5040-102	Postage Expense	923	1,500	1,500	1,500
10-5040-103	Computer Hardware/Software	3,808	3,500	8,000	3,500
10-5040-104	Printing & Copies	935	1,200	4,200	1,500
10-5040-106	Credit Card Fees	-	-	0	-
10-5040-107	Computer Services	4,554	8,256	7,866	8,171
10-5040-110	Ordinance Codification	2,433	4,000	4,000	4,500
10-5040-120	Utilities	1,484	1,625	1,585	1,712
10-5040-140	Telephone Expense	5,165	5,500	4,188	4,314
10-5040-145	Internet Svc/Web Page	5,221	5,500	1,200	5,500
10-5040-146	Newsletter Expenses	8,494	8,000	7,000	7,000
10-5040-150	Mileage Expense	-	-	400	500
10-5040-160	Dues, Subscriptions	3,275	3,300	4,400	4,665
10-5040-170	Training & Meetings	2,132	12,500	9,000	12,500
10-5040-175	Meals, Lodging	3,016	8,000	5,000	5,000
10-5040-180	Publication of Notices	1,211	2,000	1,500	2,000
10-5040-200	Legal Services	21,981	25,000	40,000	60,000
10-5040-210	Technical Support	2,501	2,400	2,291	2,383
10-5040-220	Other Prof Services	660	4,200	2,500	4,200
10-5040-240	Audit Expense	1,530	1,700	1,700	1,700
10-5040-250	Economic Dev./Enhancement	11,585	15,000	15,000	15,300
10-5040-252	Outdoor Rec. Marketing	-	-	0	-
10-5040-254	Chamber of Commerce	7,593	7,000	7,000	7,000
10-5040-255	DownTown Group Exp	-	3,000	0	3,000
10-5040-256	AGNC Expense	-	500	0	500
10-5040-257	Branding-Marketing Exp.	5,019	4,000	0	2,000
10-5040-260	Insurance Expense	7,467	8,918	8,887	9,874
10-5040-279	Council Expenses	2,653	5,000	4,000	4,000
10-5040-280	Miscellaneous Expense	381	2,500	1,000	1,500
10-5040-281	Good Neighbor Policy	-	5,000	5,000	5,000
10-5040-284	LoVa Meet in Middle Grant	-	1,185,000	0	1,200,000
10-5040-285	Community Market	-	-	0	-
10-5040-286	Downtown Revitalization	-	-	0	-
10-5040-287	Trail Development	3,314	3,000	1,500	1,500
10-5040-288	LoVa Trail West (constr grant)	35,406	598,981	25,000	-
10-5040-289	LOVA Operations	-	2,500	0	-
10-5040-290	Special Events	995	-	1,000	1,000
10-5040-291	Burning Mtn Festival Exp.	-	-	0	-
10-5040-292	FMLD-Town Hall Improvements	34,542	-	30,448	-
10-5040-293	Town Hall Roof Repairs	17,500	-	0	-
10-5040-294	Rides & Reggae	-	20,000	20,000	20,000
10-5040-320	Veh Exp-08 Toyota	74	500	500	500
10-5040-321	Veh Exp - Traverse	5	500	500	500

**Town of New Castle
Administration Department
2023 Preliminary Budget**

Account Number	Account Title	2021 Actual	2022 Budget	2022 Projected	2023 Budget
10-5040-340	Gas & Oil	1,491	1,400	2,205	2,293
10-5040-360	County Treasurer Fees	9,894	11,000	11,000	11,000
10-5040-361	Treasurer Fees - Capital Exp	-	-	0	-
10-5040-362	Bank Charges	-	-	0	-
10-5040-400	COVID-19 Expenses	674	-	0	-
10-5040-460	Planning & Zoning	48	-	0	-
10-5040-480	Engineering & Survey	2,713	500	5,000	2,500
10-5040-520	Election Expense	-	10,000	13,000	4,000
10-5040-600	Loan Interest	-	-	0	-
10-5040-609	Historic Property Designation	-	-	1,866	6,000
10-5040-610	HPC Expenses	3,448	5,000	1,500	6,000
10-5040-620	Climate & Environ Commission	1,958	2,000	2,000	2,000
10-5040-650	Loan Principal	-	-	0	-
	Total Expenses	459,076	2,403,551	652,983	1,872,336

**Town of New Castle
Building & Planning Department
2023 Preliminary Budget**

Account Number	Account Title	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Revenues					
10-4010-170	Land Use Application Fees	1,300	1,000	9,825	2,400
10-4010-180	Building Permits	117,101	101,349	120,607	104,948
10-4010-190	Developers Reimbursement	13,671	40,000	36,483	40,000
10-4010-240	Contractor Licenses	-	-	-	-
10-4010-245	Misc. Building Dept Revenue	-	-	-	-
10-4010-300	Sign Permits	813	100	132	100
	Total Revenues	132,885	142,449	167,047	147,448
Expenses					
10-5030-020	Salaries	86,127	103,831	94,704	113,091
10-5030-023	Overtime Pay	80	-	7	-
10-5030-030	Payroll Tax Exp - Social Sec	5,117	6,438	5,813	7,012
10-5030-031	Payroll Tax Exp - Medicare	1,197	1,506	1,360	1,640
10-5030-032	Payroll Tax Exp - St Unemplmnt	224	519	177	340
10-5030-041	CRA Retirement Exp	3,445	4,153	3,769	4,524
10-5030-042	Health Insurance Exp	20,477	23,067	14,276	17,963
10-5030-051	Employee Wellness Program	160	311	307	307
10-5030-100	Office Supplies	2,571	1,000	1,486	1,500
10-5030-101	Office Op. Supply & Furniture	555	500	-	-
10-5030-102	Postage Expense	321	500	400	400
10-5030-103	Computer Hardware/Software	3,064	200	-	200
10-5030-104	Printing & Copies	912	500	921	1,000
10-5030-107	Computer Services	3,677	6,820	4,896	5,791
10-5030-140	Telephone Expense	608	650	620	639
10-5030-160	Dues, Subscriptions	419	500	385	500
10-5030-161	Bldg Code Library	-	250	-	250
10-5030-170	Training & Prof Dues	219	1,250	-	1,000
10-5030-175	Meals, Lodging	-	750	-	-
10-5030-190	Developers Costs	17,269	40,000	32,291	40,000
10-5030-200	Legal Services	3,500	5,000	5,290	5,000
10-5030-210	Technical Support (Caselle)	2,595	2,300	2,291	2,383
10-5030-220	Building Plan Review/Insp/Cons	2,076	5,000	8,577	5,000
10-5030-230	Engineering Consultation	5,568	2,000	3,455	3,000
10-5030-235	Planning Consultation	3,518	2,000	-	1,000
10-5030-240	Audit Expense	255	595	595	595
10-5030-260	Insurance Expense	3,842	4,694	4,593	5,145
10-5030-320	Vehicle Expense	380	500	420	500
	Total Expenses	168,176	214,834	186,633	218,780

**Town of New Castle
Health & Welfare
2023 Preliminary Budget**

Account Number	Account Title	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Expenses					
10-5080-500	Outgoing Grants	20,000	20,000	20,000	20,000
10-5080-502	H & W-CMC Seniors Program	1,595	4,000	4,000	4,000
10-5080-504	H & W-River Center	15,000	15,000	15,000	15,000
Total Expenses		36,595	39,000	39,000	39,000

**Town of New Castle
Municipal Court
2023 Preliminary Budget**

Account Number	Account Title	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Revenues					
10-4010-400	Misc. Court Revenue	1,583	5,000	800	1,000
10-4010-420	Traffic Fines	5,055	1,000	4,000	4,000
10-4010-421	Parking Tickets	550	500	200	500
10-4010-440	Other Fines	3,902	2,500	2,000	2,000
10-4010-460	Court Costs	890	1,000	1,000	1,000
10-4010-480	PS Citation Serv Charges	698	500	600	800
	Total Revenues	12,678	10,500	8,600	9,300
Expenses					
10-5055-020	Salaries	10,500	28,421	26,938	32,314
10-5055-030	Payroll Tax Exp - Social Sec	-	1,018	980	1,074
10-5055-031	Payroll Tax Exp - Medicare	-	238	230	251
10-5055-032	Payroll Tax Exp - St Unemplmnt	-	82	30	52
10-5055-041	CCOERRA Retirement Exp	-	657	637	693
10-5055-042	Health Insurance Exp	-	2,902	2,902	3,008
10-5055-051	Employee Wellness Program	-	54	54	54
10-5055-100	Office Supplies	135	200	150	200
10-5055-102	Postage Exp.	162	150	150	200
10-5055-105	Office - Misc. (tech support)	1,046	1,200	1,064	1,107
10-5055-106	Credit Card Fees	-	-	-	-
10-5055-160	Judge Exp (Dues, Taxes)	-	-	22	-
10-5055-175	Meals, Lodging	-	-	-	-
10-5055-220	Attorney Fees - Court	15,328	12,000	12,000	15,000
10-5055-260	Insurance Expense	813	1,030	1,092	1,225
10-5055-340	Municipal Court Expense	22	200	-	200
	Total Expenses	28,006	48,152	46,249	55,378

**Town of New Castle
Parks Capital
2023 Preliminary Budget**

Account Number	Account Title	2021 Actual	2022 Budget	2022 Projected	2023 Budget
<u>Revenues</u>					
10-4040-030	Sales Tax 1/2% (new 2001)	296,506	301,959	331,748	341,700
10-4040-090	Recreational Dev Fee	11,500	12,500	46,000	60,000
10-4040-100	Donations-Park Capital	40	-	-	-
10-4040-394	Sale of Parks Assets	-	3,000	-	-
Total Revenues		308,046	317,459	377,748	401,700
<u>Expenses</u>					
10-5075-480	Engineering & Survey	219	-	3,615	-
10-5075-421	Veh/Equip - Lease/Purchase	-	-	-	58,000
10-5075-600	Parks Interest Expense	16,181	14,308	14,308	14,308
10-5075-650	VIX Loan Principal	45,375	47,248	47,248	47,248
10-5075-704	Capital - NC Trails	40,000	30,000	60,000	30,000
Total Expenses		101,775	91,556	125,171	149,556

**Town of New Castle
Parks Maintenance
2023 Preliminary Budget**

Account Number	Account Title	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Revenues					
10-4040-020	Sales Tax 1/4 %	148,253	150,979	165,874	170,850
10-4040-040	Park Use Revenue	9,105	5,500	5,500	6,500
10-4040-080	Donations	-	-	-	-
10-4040-120	Miscellaneous	6	-	-	-
	Total Revenues	157,364	156,479	171,374	177,350
Expenses					
10-5075-020	Salaries	147,902	178,030	195,457	219,585
10-5075-022	Call Out Pay	1,021	600	1,200	1,500
10-5075-023	Overtime Pay	1,522	1,300	1,300	1,300
10-5075-025	Salary-Summer Temps	28,515	35,000	30,000	35,000
10-5075-030	Payroll Tax Exp - Social Sec	10,277	13,326	13,807	15,958
10-5075-031	Payroll Tax Exp - Medicare	2,403	3,116	3,229	3,733
10-5075-032	Payroll Tax Exp - St Unemplmnt	474	1,075	428	773
10-5075-041	CRA Retirement Exp	5,710	7,197	7,914	8,896
10-5075-042	Health Insurance Exp	35,789	50,240	51,600	61,386
10-5075-050	Employee Support	1,302	1,500	1,500	1,500
10-5075-051	Employee Wellness Program	447	562	681	681
10-5075-100	Office Supplies	-	500	300	500
10-5075-101	Office Op. Supply & Furniture	2,975	-	200	500
10-5075-103	Computer Hardware/Software	265	1,000	1,000	1,000
10-5075-107	Computer Services	3,677	6,820	4,823	5,791
10-5075-120	Utilities	5,114	4,500	4,868	5,257
10-5075-140	Telephone Expense	2,180	2,000	2,515	2,590
10-5075-160	Dues, Subscriptions	15	300	300	300
10-5075-170	Training	-	1,100	800	1,100
10-5075-175	Meals, Lodging	709	500	1,000	1,000
10-5075-180	Publication of Notices	1,049	200	1,000	1,000
10-5075-200	Legal Services	-	150	-	-
10-5075-210	Technical Support	1,648	1,800	1,678	1,745
10-5075-220	Other Prof Services/Inspection	-	200	-	200
10-5075-230	Other Prof. Svcs. - CIP	-	155	155	155
10-5075-240	Audit Expense	425	595	595	595
10-5075-260	Insurance Expense	7,873	9,433	6,668	9,768
10-5075-280	Miscellaneous Expense	555	500	100	200
10-5075-300	Tools	1,519	1,500	1,500	2,600
10-5075-320	Vehicle Expense	-	100	1,350	1,350
10-5075-328	Veh Exp-09 Chevy 3500(P5)	98	600	600	250
10-5075-329	Vh Exp-00 GMC(P12)	-	-	250	800
10-5075-340	Gas & Oil	11,015	10,000	14,295	14,867
10-5075-380	Equipment Maintenance	4,811	4,500	4,000	4,000
10-5075-383	Eq. Maint. Jacobsen Mower	962	1,200	250	500
10-5075-389	Irrigation M & O	11,681	9,000	13,000	13,000
10-5075-390	M & O	18,252	11,400	11,000	11,400

**Town of New Castle
Parks Maintenance
2023 Preliminary Budget**

Account Number	Account Title	2021 Actual	2022 Budget	2022 Projected	2023 Budget
10-5075-391	Equipment Rental	756	1,250	1,250	2,000
10-5075-392	Fertilizer	-	4,800	3,200	4,800
10-5075-393	Weed management	270	1,800	4,300	4,300
10-5075-394	Mosquito Control	6,150	6,200	6,300	6,750
10-5075-397	Gardens Expense	2,752	2,500	2,780	2,800
10-5075-399	Trail Signs	1,305	2,000	5,000	2,000
10-5075-400	Rides & Reggae	10,106	-	-	-
10-5075-403	Holiday Lights Expense	8	2,000	2,000	2,000
10-5075-481	Safety	789	800	800	800
10-5075-499	PWF Maintenance	3,963	2,000	3,500	3,000
10-5075-500	Tree Maintenance - Parks	20,982	5,000	5,200	5,500
Total Expenses		357,266	388,349	413,693	464,730

**Town of New Castle
Public Safety
2023 Preliminary Budget**

Account Number	Account Title	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Revenues					
10-4010-500	PS Charges for Services	2,455	2,000	2,500	3,000
10-4010-510	PS-VIN Inspect.	1,902	2,400	1,200	1,400
10-4010-520	PS Dog Impound Fees	720	1,000	-	-
10-4010-560	PS Donation to Bike Rodeo	100	250	700	700
10-4010-565	PS Training Reimbursement	7,411	5,500	2,500	5,500
10-4010-580	PS Vehicle Sale	1,240	1,000	-	-
10-4010-585	Veh. Impound Fees	3,323	2,000	1,500	2,000
10-4010-636	Mahan Scholarship Fund	44	-	-	-
10-4010-638	FMLD Grant	25,000	-	-	-
10-4010-640	PS Bail Bonds	600	-	-	-
Total Revenues		42,795	14,150	8,400	12,600
Expenses					
10-5050-020	Salaries	623,345	788,728	776,474	895,253
10-5050-022	Call Out Pay	526	500	201	500
10-5050-023	Overtime Pay	3,226	4,000	18,090	4,000
10-5050-030	Payroll Tax Exp - Social Sec	37,032	49,180	46,634	55,785
10-5050-031	Payroll Tax Exp - Medicare	8,661	11,502	10,907	13,047
10-5050-032	Payroll Tax Exp - St Unemplmnt	1,780	3,966	1,453	2,700
10-5050-041	CRA Retirement Exp	25,084	31,729	30,985	35,991
10-5050-042	Health Insurance Exp	180,809	197,282	208,890	223,256
10-5050-049	Recruitment Expense	-	5,000	-	-
10-5050-050	Employee Assistance Program	-	5,200	22	-
10-5050-051	Employee Wellness Program	1,570	2,560	2,780	2,780
10-5050-100	Office Supplies	1,787	2,000	2,000	2,000
10-5050-101	Office Op. Supply & Furniture	877	2,500	2,000	2,000
10-5050-102	Postage Expense	399	800	500	800
10-5050-103	Computer Hardware/Software	2,863	12,000	1,425	1,500
10-5050-104	Printing & Copies	1,870	3,500	3,500	3,500
10-5050-120	Utilities	55	-	900	975
10-5050-140	Telephone Expense	9,180	10,000	9,737	10,029
10-5050-145	Internet Svc/Web Page	1,051	1,080	1,146	1,212
10-5050-150	Mileage Expense	81	-	-	-
10-5050-160	Dues & Subscriptions	13,322	19,200	24,000	28,000
10-5050-175	Meals, Lodging	6,637	8,000	6,000	8,000
10-5050-180	Publication of Notices	-	250	-	250
10-5050-190	Refund	-	150	50	150
10-5050-200	Legal & Professional Svcs.	3,481	6,000	3,500	6,000
10-5050-240	Audit Expense	850	850	850	850
10-5050-260	Insurance Expense	26,249	30,119	29,962	31,443
10-5050-280	Miscellaneous Expense	2,705	2,000	500	2,500
10-5050-290	Special Events Exp.	1,370	1,600	1,000	1,600
10-5050-300	Uniform Allowance	4,450	5,000	4,000	5,000

**Town of New Castle
Public Safety
2023 Preliminary Budget**

Account Number	Account Title	2021 Actual	2022 Budget	2022 Projected	2023 Budget
10-5050-301	Officer's Equipment	13,150	13,800	13,800	13,800
10-5050-316	Veh Exp-534-2016 Tahoe	1,955	1,500	1,500	1,500
10-5050-317	Veh Exp-533-2016 Tahoe	2,777	1,500	1,291	1,500
10-5050-320	Veh Exp-255-2010 Charger	443	-	-	1,000
10-5050-321	Veh Exp-2009 Chevy Tahoe	1,507	-	-	-
10-5050-324	Veh Exp-407-2010 Explorer	714	2,000	500	1,000
10-5050-325	Veh Exp-671-2018 Tahoe	814	1,500	1,242	1,500
10-5050-327	Veh Exp-2009 Tahoe	407	-	-	-
10-5050-328	Veh Exp-807-2021 Tahoe	164	1,500	1,338	1,500
10-5050-329	Veh Exp-808-2021 Tahoe	1,080	1,500	1,086	1,500
10-5050-330	Veh Exp-672-2018 Tahoe	1,954	1,500	800	1,500
10-5050-335	Veh Exp-809-2021 Tahoe	526	1,500	1,000	1,500
10-5050-338	Veh Exp-820-2017 Tahoe	883	1,500	1,500	1,500
10-5050-339	Veh Exp-821-2017 Tahoe	1,328	1,500	3,200	1,500
10-5050-340	Gas & Oil	23,419	20,000	29,511	30,691
10-5050-360	Abandon Vehicle	2,768	4,000	2,600	4,000
10-5050-380	Equipment Maintenance	1,790	2,800	2,600	2,800
10-5050-384	Tires - New	1,815	2,500	1,850	2,500
10-5050-420	Training & Certification	1,332	5,000	3,500	5,000
10-5050-421	Vehicle Lease/Purchase	185,684	62,000	-	62,000
10-5050-500	Bike Rodeo	1,304	1,200	1,300	1,300
10-5050-540	Community Policing	293	650	300	650
10-5050-560	Capital - Evidence Storage	23,750	-	-	-
10-5050-580	Capital Equipment	-	11,000	11,000	5,000
10-5050-600	Animal Control	520	500	246	500
10-5050-601	Kennel Expenses	-	500	-	-
10-5050-603	Cleaning & Supplies	225	2,500	2,200	2,500
10-5050-620	Emergency Preparedness	561	750	700	750
10-5050-642	Computer Services	3,967	7,356	5,357	6,514
10-5050-643	Training Library	365	600	260	600
10-5050-644	Hiring Expense	658	1,500	250	1,500
10-5050-645	Ammunition Expense	1,328	4,000	4,000	5,000
10-5050-646	Laboratory Fees	-	2,000	1,000	2,000
10-5050-647	Printing Expense	575	1,000	-	1,000
10-5050-651	Evidence Equip. & Supplies	517	600	400	6,000
10-5050-652	Evid. Collection/Analysis	-	1,500	1,000	1,500
Total Expenses		1,237,833	1,365,952	1,282,837	1,510,226

**Town of New Castle
Recreation Department
2023 Preliminary Budget**

Account Number	Account Title	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Revenues					
10-4010-101	Tobacco Tax	-	340,000	360,000	306,000
10-4010-700	Baseball	5,668	7,000	6,200	7,000
10-4010-720	Youth Basketball	11,361	8,000	8,000	8,000
10-4010-725	REC Beginning Basketball	-	-	-	-
10-4010-730	Competitive Basketbal	5,225	11,000	11,380	11,380
10-4010-740	Softball	2,040	2,500	2,730	2,730
10-4010-760	REC Beginning Baseball	-	-	-	-
10-4010-770	Junior Golf	775	1,500	-	-
10-4010-771	Adult Golf	150	1,500	-	-
10-4010-780	Flag Football	1,625	2,000	-	-
10-4010-790	Adult Fitness	10,432	8,500	2,500	4,000
10-4010-795	Pickleball	-	-	-	-
10-4010-820	Adult Basketball	-	4,000	4,900	5,000
10-4010-841	Micro Soccer	7,910	8,000	8,000	8,000
10-4010-843	Adult Soccer	2,445	2,000	2,000	2,000
10-4010-845	Competitive Soccer	-	-	-	-
10-4010-850	Adult Volleyball	-	1,000	-	-
10-4010-851	Youth Volleyball	4,000	5,000	5,000	5,000
10-4010-859	Arts & Enrichment	18,269	15,000	14,000	16,000
10-4010-870	After-School Programs	-	3,500	-	-
10-4010-885	Special Events Donations	20	1,500	-	-
10-4010-887	Scholarships	-	500	-	-
10-4010-900	Grants	-	-	-	-
10-4010-901	FMLD Grants	-	25,000	25,000	-
10-4010-910	Community Center Rentals	24,750	20,000	18,000	20,000
10-4010-970	Special Events	3,095	2,000	2,000	2,000
10-4010-972	Dirty Hog Dash	14,636	15,000	16,188	16,000
10-4010-974	Burning Mountain Festival	9,931	13,000	10,000	13,000
10-4010-976	Community Market	5,225	4,000	5,400	5,000
10-4010-992	Youth Trips	-	-	-	-
10-4010-993	5k Races/Walk	2,270	2,000	-	-
10-4010-994	Youth Fitness	3,780	1,200	3,000	3,000
10-4010-995	Adult Pickleball Tournaments	-	-	-	-
10-4010-996	Adult Volleyball Tournaments	-	1,000	-	-
10-4010-997	Seniors Programs	-	-	-	-
10-4010-998	E-Sports	-	-	-	-
Total Revenues		133,607	505,700	504,298	434,110
Expenses					
10-5070-020	Salaries	134,336	190,511	182,924	210,352
10-5070-023	Overtime Pay	-	-	-	-
10-5070-025	Salary - Temps	27,553	20,000	20,000	20,000
10-5070-030	Payroll Tax Exp - Social Sec	9,051	13,052	11,615	14,282

**Town of New Castle
Recreation Department
2023 Preliminary Budget**

Account Number	Account Title	2021 Actual	2022 Budget	2022 Projected	2023 Budget
10-5070-031	Payroll Tax Exp - Medicare	2,117	3,052	2,716	3,341
10-5070-032	Payroll Tax Exp - St Unemplmnt	426	1,053	333	692
10-5070-041	CRA Retirement Exp	5,399	7,620	7,317	8,415
10-5070-042	Health Insurance Exp	49,083	68,906	68,184	75,257
10-5070-050	Employee Support	214	500	500	500
10-5070-051	Employee Wellness Program	430	724	767	767
10-5070-100	Office Supplies	2,627	3,000	3,000	3,000
10-5070-101	Office Op. Supply & Furniture	18	500	500	500
10-5070-102	Postage Expense	413	500	500	500
10-5070-103	Computer Hardware/Software	-	2,000	2,000	2,000
10-5070-104	Printing & Copies	912	1,000	1,000	1,000
10-5070-106	Credit Card Fees	3,152	4,000	4,000	4,000
10-5070-107	Computer Services	5,949	11,369	7,189	8,268
10-5070-120	Promotion & Advertising	25	-	-	-
10-5070-140	Telephone Expense	1,895	2,500	2,176	2,241
10-5070-145	Internet Svc/Web Page	2,102	2,200	2,200	2,200
10-5070-160	Dues, Subscriptions	375	500	500	500
10-5070-170	Training, Meetings	195	700	700	700
10-5070-175	Meals, Lodging	-	500	500	500
10-5070-180	Publication of Notices	-	100	100	100
10-5070-210	Technical Support	1,834	2,000	1,678	1,745
10-5070-240	Audit Expense	595	595	595	595
10-5070-260	Insurance Expense	7,218	7,636	6,719	7,740
10-5070-280	Miscellaneous Expense	-	150	-	-
10-5070-290	Veh Exp-09 GMC(R8)	47	250	250	250
10-5070-295	Gas & Oil	357	700	285	296
10-5070-300	Wrestling	-	-	-	-
10-5070-320	Youth Basketball	6,773	3,000	4,500	4,500
10-5070-340	Adult Basketball	-	1,000	500	1,000
10-5070-360	Beginning Basketball	-	-	-	-
10-5070-375	Competitive Basketball	296	1,000	1,170	1,500
10-5070-380	Baseball	2,977	3,500	2,400	3,500
10-5070-385	Beginning Baseball	-	-	-	-
10-5070-400	Softball	298	2,000	2,500	2,500
10-5070-421	Flag Football	504	1,000	1,000	1,000
10-5070-450	Adult Fitness	9,102	6,000	4,000	4,000
10-5070-460	Soccer	-	-	-	-
10-5070-462	Micro Soccer	3,267	3,000	3,000	3,000
10-5070-464	Adult Soccer	266	1,000	1,000	1,000
10-5070-465	Competitive Soccer	-	-	-	-
10-5070-470	Adult Volleyball	-	500	32	-
10-5070-471	Youth Volleyball	3,228	3,500	2,500	2,500
10-5070-475	Arts & Enrichment	9,213	7,000	8,000	8,500
10-5070-490	Lacrosse	-	-	-	-

**Town of New Castle
Recreation Department
2023 Preliminary Budget**

Account Number	Account Title	2021 Actual	2022 Budget	2022 Projected	2023 Budget
10-5070-494	Junior Golf	928	1,000	-	-
10-5070-495	Adult Golf	105	1,000	-	-
10-5070-500	Misc Programs	77	-	-	-
10-5070-505	After School Program	-	1,000	1,000	1,000
10-5070-520	C.C. - Insurance	-	2,200	-	-
10-5070-530	C.C. - Repairs/Maint.	566	1,200	1,200	1,200
10-5070-531	C.C. - Janitorial	2,465	8,500	10,000	10,000
10-5070-535	C.C. - Supplies	542	3,500	3,500	3,500
10-5070-540	C.C. - Utilities	8,394	9,314	9,690	11,466
10-5070-550	C.C - Rental Refund	-	-	-	-
10-5070-610	Special Events	5,421	7,600	7,600	7,600
10-5070-640	Field Maintenance	49	650	-	800
10-5070-642	Facilities Maintenance	-	-	-	-
10-5070-700	Capital Expenditures	-	41,000	41,000	-
10-5070-900	Town Special Events	-	-	-	-
10-5070-972	Dirty Hog Dash	8,716	8,500	11,200	10,000
10-5070-974	Burning Mountain Festival	16,764	18,000	10,000	15,000
10-5070-976	Community Market	4,397	4,500	4,500	4,500
10-5070-992	5K Races/Walk	1,943	1,000	4,000	4,000
10-5070-993	Seniors Programs	-	-	-	-
10-5070-994	GOCO Generation Wild Exp	4,288	-	-	-
10-5070-995	Youth Fitness	2,576	800	2,000	3,000
10-5070-996	Pickleball	-	-	500	1,000
10-5070-997	Adult Volleyball Tournaments	-	500	-	-
10-5070-998	E-Sports Exp.	-	-	-	-
Total Expenses		349,478	488,382	465,040	475,807

**Town of New Castle
Streets Department
2023 Preliminary Budget**

Account Number	Account Title	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Revenues					
10-4010-060	Sales Street 1%	614,191	625,486	687,192	707,808
10-4010-070	County Sales Tax 3/4%	214,467	222,461	225,085	231,838
10-4010-320	M/V Special Assessment	20,703	21,206	19,352	17,417
10-4010-360	Highway Use Tax	152,518	140,975	142,440	142,011
10-4010-370	Traffic Impact Fee	14,860	23,291	17,847	20,677
10-4010-371	Permits-St Maint.	270	-	230	-
10-4010-394	Sale of Assets	-	19,000	-	-
10-4010-395	Misc. Street Revenue	2,582	4,200	3,000	3,000
10-4010-396	Misc. Public Works Grants	57,994	-	-	-
10-4010-397	FMLD Grant	18,935	-	132,000	-
Total Revenues		1,096,520	1,056,619	1,227,146	1,122,751
Expenses					
10-5090-020	Salaries	210,754	216,181	195,668	232,172
10-5090-022	Call Out Pay	1,434	2,000	2,000	2,200
10-5090-023	Overtime Pay	665	1,000	1,000	1,000
10-5090-025	Salary - Temps	28,451	35,000	30,000	35,000
10-5090-030	Payroll Tax Exp - Social Sec	14,330	15,759	13,856	16,764
10-5090-031	Payroll Tax Exp - Medicare	3,352	3,686	3,241	3,921
10-5090-032	Payroll Tax Exp - St Unemplmnt	670	1,271	403	812
10-5090-041	CRA Retirement Exp	8,396	8,767	7,942	9,415
10-5090-042	Health Insurance Exp	45,190	54,570	46,866	63,697
10-5090-050	Employee Support	1,760	1,500	1,500	1,500
10-5090-051	Employee Wellness Program	399	585	683	683
10-5090-100	Office Supplies	100	300	300	300
10-5090-101	Office Op. Supply & Furniture	2,975	-	-	600
10-5090-102	Postage Expense	428	300	185	300
10-5090-103	Computer Hardware/Software	215	1,000	500	1,000
10-5090-107	Computer Services	4,463	8,276	5,756	6,864
10-5090-120	Utilities	8,127	5,715	9,267	10,009
10-5090-140	Telephone Expense	2,357	2,900	2,245	2,313
10-5090-160	Dues, Subscriptions	-	500	500	500
10-5090-170	Training	-	1,200	1,200	1,200
10-5090-175	Meals, Lodging	171	900	900	900
10-5090-180	Publication of Notices	1,054	200	1,799	1,200
10-5090-200	Legal Services	122	550	550	550
10-5090-210	Technical Support	2,041	2,500	2,266	2,356
10-5090-220	Other Prof Services	-	500	250	500
10-5090-240	Audit Expense	510	595	595	595
10-5090-260	Insurance Expense	10,122	11,572	10,988	11,070
10-5090-280	Miscellaneous Expense	250	-	-	-
10-5090-300	Machinery, Equipment, Tools	2,520	1,500	1,500	2,000
10-5090-320	Vehicle Expense	151	400	400	400
10-5090-322	Veh Exp-2009 Hook Truck	507	1,500	15,000	5,000

**Town of New Castle
Streets Department
2023 Preliminary Budget**

Account Number	Account Title	2021 Actual	2022 Budget	2022 Projected	2023 Budget
10-5090-329	Veh Exp-09 chevy 2500(M6)	-	-	-	-
10-5090-331	Veh Exp-17 Chevy (M-7)	-	250	250	800
10-5090-332	Veh Exp-2017 Chevy (A-2)	820	250	250	800
10-5090-340	Gas & Oil	10,039	8,500	15,746	16,375
10-5090-360	Co. Treas. Fees-Prop. Tax	4,670	3,200	3,200	3,200
10-5090-376	Eq. Maint-Cat MiniEx	404	500	500	500
10-5090-377	Eq. Maint - Snow Plows	334	3,500	3,000	3,500
10-5090-378	Eq. Maint. - JD MiniEx	-	-	-	-
10-5090-379	Eq. Maint. Bobcat Skidsteer	-	1,700	1,000	1,500
10-5090-380	Equipment Maintenance	1,072	1,500	1,500	2,000
10-5090-381	Eq. Maint. Cat Backhoe	373	-	800	600
10-5090-382	Eq. Maint. Street Sweeper	487	500	500	500
10-5090-383	Eq. Maint. J.D. Tractor	43	300	100	150
10-5090-384	Tires - New	-	1,200	900	1,200
10-5090-390	Maintenance/Operations	5,849	9,500	8,000	9,700
10-5090-391	Equipment Rental	-	2,000	750	1,500
10-5090-392	Road Base/Cinders/Patching Mtl	8,992	10,500	10,000	10,500
10-5090-394	Crack Seal Exp.	50,000	80,000	86,000	80,000
10-5090-395	Sidewalk Maintenance	-	40,000	40,000	40,000
10-5090-396	St. Signs	2,620	2,000	2,000	2,000
10-5090-397	Painting - St./Crosswalks	11,978	9,000	12,000	12,500
10-5090-398	Street Chip & Seal	50,000	80,000	130,000	80,000
10-5090-400	Street Lights	57,882	76,924	52,901	57,133
10-5090-401	Pedestrian Safety	-	-	-	-
10-5090-403	EV Charge Station operations	819	650	1,300	1,300
10-5090-421	Equip Lease/Purchase	157,642	52,000	-	-
10-5090-480	Engineering & Survey	-	-	-	-
10-5090-481	Safety	840	1,000	1,500	1,500
10-5090-499	PWF Maintenance	2,536	2,000	1,500	2,000
10-5090-500	Tree Maintenance	12,698	10,000	10,000	10,000
10-5090-550	Street Asphalt Overlay	159,701	80,000	490,000	80,000
10-5090-560	Capital Improvements	120,417	-	207,000	-
Total Expenses		1,011,730	857,701	1,438,057	834,079

**Town of New Castle
Town Maintenance
2023 Preliminary Budget**

Account Number	Account Title	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Expenses					
10-5060-020	Salaries	10,748	18,625	25,767	32,002
10-5060-023	Overtime Pay	-	-	69	-
10-5060-030	Payroll Tax Exp - Social Sec	648	1,155	1,574	1,985
10-5060-031	Payroll Tax Exp - Medicare	152	270	368	465
10-5060-032	Payroll Tax Exp - St Unemplmnt	32	9	49	97
10-5060-041	CRA Retirement Exp	430	745	1,034	1,821
10-5060-042	Health Insurance Exp	1,943	4,148	5,398	8,249
10-5060-051	Employee Wellness Program	20	43	87	87
10-5060-100	Office Supplies	2,621	2,000	800	800
10-5060-107	Computer Services	-	-	-	-
10-5060-145	Internet svc	2,627	2,700	2,700	2,700
10-5060-160	Dues, Subscriptions	-	-	-	-
10-5060-260	Insurance Expense	4,724	5,818	4,589	5,360
10-5060-280	Miscellaneous Expense	49	-	100	100
10-5060-320	Vehicle Exp 111D Ford 1988	-	-	64	-
10-5060-580	Capital Equipment	-	-	68,774	16,000
10-5060-600	Town M & O	1,790	2,000	2,000	2,000
10-5060-601	T/H Cleaning & Supplies	4,514	5,400	3,824	4,000
10-5060-603	MOC Cleaning & Supplies	140	-	-	-
10-5060-604	Rent Expense	6,000	6,000	6,000	6,000
10-5060-611	Museum Expense	-	5,000	5,000	2,000
10-5060-720	Capital Improvements/Shop	131	-	-	-
Total Expenses		36,569	53,913	128,197	83,666

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, 2023**

	<u>2021 Budget</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Budget</u>
Beginning - Retained Earnings	1,263,307	1,411,159	1,807,950	2,017,030	1,852,124
Water					
Operating Revenues	1,101,169	1,182,420	1,171,497	1,144,531	1,179,226
Operating Expenses	<u>1,059,425</u>	<u>996,008</u>	<u>986,116</u>	<u>928,053</u>	<u>1,002,878</u>
Operating Revenues ***	41,744	186,412	185,381	216,478	176,348
Capital Revenues	103,490	154,800	169,000	135,300	194,000
Capital Expenses	<u>86,905</u>	<u>84,550</u>	<u>160,404</u>	<u>148,404</u>	<u>81,404</u>
Capital Revenues ***	16,585	70,250	8,596	(13,104)	112,596
Wastewater					
Operating Revenues	1,472,304	1,510,088	1,529,464	1,510,095	1,555,360
Operating Expenses	<u>867,880</u>	<u>779,464</u>	<u>984,101</u>	<u>915,614</u>	<u>988,581</u>
Operating Revenues ***	604,424	730,624	545,363	594,481	566,779
Capital Revenues	203,490	178,028	239,165	206,072	394,000
Capital Expenses	<u>787,193</u>	<u>575,680</u>	<u>858,527</u>	<u>1,181,627</u>	<u>947,020</u>
Capital Revenues ***	(583,703)	(397,652)	(619,362)	(975,555)	(553,020)
Trash Service					
Operating Revenues	531,904	534,839	576,940	576,714	579,835
Operating Expenses	<u>532,993</u>	<u>518,602</u>	<u>573,040</u>	<u>563,920</u>	<u>575,993</u>
Operating Revenues ***	(1,089)	16,237	3,900	12,794	3,842
Ending Retained Earnings	<u>1,341,268</u>	<u>2,017,030</u>	<u>1,931,828</u>	<u>1,852,124</u>	<u>2,158,669</u>
***over (under) Expenses					
Net Surplus (Deficit)	77,961	605,871	123,878	(164,906)	306,545

**Town of New Castle
Water Operating
2023 Preliminary Budget**

Account Number	Account Title	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Revenues					
20-4030-020	Water Revenues	750,308	771,835	775,796	799,069
20-4030-025	Water Svc Chg-Over 12,000 Gal.	181,893	188,185	149,315	153,794
20-4030-050	Water Service Charge	133,916	137,915	138,759	142,922
20-4030-080	Delinquent User Charge	16,909	17,058	14,445	14,445
20-4030-100	Administration Fees	2,576	2,571	2,096	2,159
20-4030-110	Raw Water revenue	14,286	14,708	10,922	11,250
20-4030-120	Bulk Water Revenues	34,677	32,725	48,298	49,747
20-4030-200	Water Meters/Accessory	5,995	6,500	4,900	5,840
20-4030-240	Miscellaneous	40,898	-	-	-
20-4030-245	Rent Income	962	-	-	-
Total Revenues		1,182,420	1,171,497	1,144,531	1,179,226
Expenses					
20-6040-010	Council Salaries	8,270	9,910	9,910	10,830
20-6040-020	Salaries	420,715	351,504	356,391	383,328
20-6040-022	Call Out Pay	9,135	11,000	11,000	11,000
20-6040-023	Overtime Pay	1,989	3,700	3,700	3,700
20-6040-030	Payroll Tax Exp - Social Sec	26,237	23,319	22,834	25,350
20-6040-031	Payroll Tax Exp - Medicare	6,156	5,454	5,340	5,930
20-6040-032	Payroll Tax Exp - St Unemplmnt	1,299	1,881	693	1,227
20-6040-041	CRA Retirement Exp	17,280	14,648	14,821	15,921
20-6040-042	Health Insurance Exp	101,094	82,067	82,769	94,315
20-6040-049	Recruitment Expense	-	2,500	500	2,500
20-6040-050	Employee Support	992	1,350	1,350	1,400
20-6040-051	Employee Wellness Program	1,181	1,441	1,502	1,502
20-6040-100	Office Supplies	1,088	2,500	1,500	2,500
20-6040-101	Office Op. Supply & Furniture	-	600	300	600
20-6040-102	Postage Expense	1,324	1,600	1,600	1,600
20-6040-103	Computer Hardware/Software	488	5,000	2,500	5,000
20-6040-104	Printing & Copies	1,932	1,000	2,500	2,500
2023-	Credit Card Fees	10,439	9,000	11,000	11,000
20-6040-107	Computer Services	8,512	15,786	11,722	14,364
20-6040-110	Utility Billing Expense	3,860	5,000	5,000	5,000
20-6040-120	Town Hall Utilities	1,484	1,637	1,586	1,713
20-6040-140	Telephone Expense	8,202	8,200	8,219	8,465
20-6040-145	Internet Svc/Web Page	-	4,000	4,000	4,000
20-6040-146	Newsletter Expense	-	1,750	-	-
20-6040-160	Dues, Meetings, Subscriptions	3,053	2,500	2,500	2,500
20-6040-170	Training	30	1,000	500	1,000
20-6040-175	Meals, Lodging	340	1,000	300	1,000
20-6040-180	Publication of Notices	-	1,000	1,000	1,000
20-6040-190	Refund	756	1,600	800	1,600
20-6040-200	Legal Services	5,559	11,000	14,000	14,000

**Town of New Castle
Water Operating
2023 Preliminary Budget**

Account Number	Account Title	2021 Actual	2022 Budget	2022 Projected	2023 Budget
20-6040-210	Technical Support	9,666	8,500	9,946	10,344
20-6040-220	Other Prof Services	3,780	8,000	4,000	6,000
20-6040-240	Audit Expense	2,635	2,125	2,125	2,125
20-6040-260	Insurance Expense	39,817	48,936	41,689	47,321
20-6040-280	Miscellaneous Expense	220	1,000	300	1,000
20-6040-281	Good Neighbor Policy Exp.	5,370	1,000	1,000	1,000
20-6040-480	Engineering & Survey	13,140	10,000	8,000	8,000
20-6050-120	Utilities	70,632	84,876	67,035	72,397
20-6050-122	Utilities-Raw Water	19,405	25,813	21,322	23,028
20-6050-200	Chemicals	34,697	45,000	40,000	45,000
20-6050-220	M & O - Plant	24,596	28,000	10,000	25,000
20-6050-240	M & O - Distribution	91,085	65,000	65,000	65,000
20-6050-241	M & O Raw Water System	1,279	6,300	30,000	10,000
20-6050-245	M & O-Red Rocks Ditch	3,598	8,000	9,000	9,000
20-6050-250	Source Water Protection	458	500	250	250
20-6050-260	Lab Tests	5,538	7,800	7,000	7,500
20-6050-300	Machinery & Equipment	1,147	2,500	2,000	2,500
20-6050-323	Veh Exp-04 Ford Ranger(W10)	121	250	250	-
20-6050-325	Veh Exp-09 Chevy Colo(w11)	43	250	250	250
20-6050-326	Veh Exp-13 Chevy P.U.(W14)	949	-	250	800
20-6050-327	Veh Exp-17 Chevy (W-15)	35	250	-	-
20-6050-328	Veh Exp-17 Chevy (W-16)	575	250	250	250
20-6050-329	Veh Exp-15 Chevy (P-3)	205	250	250	800
20-6050-340	Gas & Oil	5,666	5,500	6,729	6,998
20-6050-380	Equipment Maintenance	-	1,000	500	1,000
20-6050-391	Equipment Rental	-	750	750	750
20-6050-420	Training	557	500	500	500
20-6050-481	Safety	775	500	500	500
20-6050-500	Water Meter/Accessories	8,697	7,500	7,500	7,500
20-6050-580	Equipment & Tool-Distribute	2,164	2,000	1,800	2,000
20-6050-581	Lab Equip. & Supplies	4,400	4,000	5,000	5,000
20-6050-590	Equipment & Tool-Plant	402	1,000	300	1,000
20-6050-700	Permits	1,445	1,500	1,500	1,500
20-6050-710	W/H Ditch Fees	220	220	220	220
20-6050-721	Water Lease	-	500	-	500
20-6050-740	Ruedi Water Contract	1,276	23,600	3,000	3,000
Total Expenses		996,008	986,117	928,053	1,002,878

**Town of New Castle
Water Capital
2023 Preliminary Budget**

Account Number	Account Title	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Revenues					
20-4030-270	FMLD Grant	-	-	-	-
20-4030-300	Cap Water Tap Fees	148,800	150,000	135,300	194,000
20-4030-340	Water Rights Dedication	6,000	-	-	-
20-4030-394	Sale of Assets	-	19,000	-	-
	Total Revenues	154,800	169,000	135,300	194,000
Expenses					
20-6050-521	Note Principal - CWCB	22,428	23,437	23,437	24,492
20-6050-541	Note Interest - CWCB	20,976	19,967	19,967	18,912
20-6059-110	Capital Replace/Water Plant	41,044	-	-	-
20-6059-176	Raw Water System-Capital	-	-	-	-
20-6059-421	Veh/Equip-Lease/Purchase	-	42,000	-	38,000
20-6059-580	Other Capital-Water	102	75,000	105,000	-
	Total Expenses	84,550	160,404	148,404	81,404

**Town of New Castle
Waste Water Operating
2023 Preliminary Budget**

Account Number	Account Title	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Revenues					
20-4040-040	Monthly Wastewater Svc. Chg	1,284,133	1,321,820	1,330,826	1,370,751
20-4040-045	Sewer Chg-Over 6,000 Gal.	106,397	84,695	57,675	59,402
20-4040-050	Sewer Svc. Chg.	105,370	108,330	107,377	110,598
20-4040-055	South Svc Chg	14,184	14,609	14,184	14,609
20-4040-540	ColoTrust Int(DOLA)-Wastewater	5	10	33	-
	Total Revenues	1,510,089	1,529,464	1,510,095	1,555,360
Expenses					
20-6080-010	Council Salaries	8,270	9,910	9,910	10,830
20-6080-020	Salaries	334,861	358,235	357,711	392,150
20-6080-022	Call Out Pay	11,362	12,000	12,000	12,500
20-6080-023	Overtime Pay	1,755	2,150	2,150	2,400
20-6080-030	Payroll Tax Exp - Social Sec	20,834	23,702	22,840	25,938
20-6080-031	Payroll Tax Exp - Medicare	4,871	5,543	5,341	6,067
20-6080-032	Payroll Tax Exp - St Unemplmnt	947	1,911	680	1,256
20-6080-041	CRA Retirement Exp	13,638	14,895	14,856	16,302
20-6080-042	Health Insurance Exp	84,758	87,177	87,753	99,468
20-6080-043	Cafeteria Plan Expense	-	-	-	-
20-6080-049	Recruitment Expense	-	2,500	-	2,500
20-6080-050	Employee Support	1,650	1,850	1,850	1,850
20-6080-051	Employee Wellness Program	984	1,441	1,538	1,538
20-6080-100	Office Supplies	669	1,200	1,200	1,200
20-6080-101	Office Op. Supply & Furniture	-	600	600	600
20-6080-102	Postage Expense	797	1,000	1,000	1,000
20-6080-103	Computer Hardware/Software	394	2,500	1,200	2,500
20-6080-104	Printing & Copies	912	900	900	900
20-6080-106	Credit Card Fees	9,261	8,800	8,800	8,800
20-6080-107	Computer Services	8,470	15,709	10,690	13,434
20-6080-110	Utility Billing Expense	3,859	5,000	4,000	5,000
20-6080-120	Town Hall Utilities	1,484	1,625	1,305	1,409
20-6080-125	Porta Jon Svc	11,466	12,000	12,000	12,000
20-6080-140	Telephone Expense	3,836	4,500	3,902	4,019
20-6080-145	Internet Svc/Web Page	525	540	540	540
20-6080-146	Newsletter Expense	-	1,750	-	-
20-6080-160	Dues, Meetings, Subscriptions	1,784	1,400	1,400	1,800
20-6080-170	Training	201	3,000	500	3,000
20-6080-175	Meals, Lodging	200	1,000	1,000	1,000
20-6080-180	Publication of Notices	-	1,300	1,300	1,300
20-6080-190	Refund	741	1,500	1,500	1,500
20-6080-200	Legal Services	792	2,200	2,200	2,200
20-6080-210	Technical Support (Caselle)	7,865	5,500	8,158	8,484
20-6080-220	Other Prof Services/Inspection	7,861	20,000	-	-
20-6080-240	Audit Expense	1,700	1,445	1,445	1,445

**Town of New Castle
Waste Water Operating
2023 Preliminary Budget**

Account Number	Account Title	2021 Actual	2022 Budget	2022 Projected	2023 Budget
20-6080-260	Insurance Expense	29,326	35,918	31,678	35,769
20-6080-280	Miscellaneous Expense	100	1,000	100	1,000
20-6080-281	Good Neighbor Policy Exp	-	5,000	4,000	5,000
20-6080-480	Engineering & Survey	-	81,000	66,000	21,000
20-6090-120	Utilities	98,140	107,777	100,782	108,845
20-6090-125	South Utilities	2,003	2,200	2,135	2,306
20-6090-200	Chemicals	7,027	16,000	16,000	16,000
20-6090-220	M & O Plant - WWTP	55,782	68,000	50,000	75,000
20-6090-221	Sludge Hauling	8,359	10,000	15,000	10,000
20-6090-225	M&O - Centrifuge	2,288	6,000	6,000	6,000
20-6090-240	M & O - Collections	821	5,000	7,000	7,000
20-6090-245	M & O South Collections	1,578	2,500	1,500	2,500
20-6090-260	Lab Tests	3,266	3,000	10,500	15,000
20-6090-328	Veh Exp-13 Chevy PU(W12)	31	250	250	800
20-6090-329	Veh Exp-17 Chevy (W-15)	541	200	200	200
20-6090-340	Gas & Oil	4,760	5,000	5,775	6,006
20-6090-391	Equipment Rental	115	1,000	500	1,000
20-6090-420	Training	1,493	750	1,500	1,500
20-6090-481	Safety	2,584	1,000	1,000	1,000
20-6090-580	Equip. & Tools - Plant	850	3,000	1,500	3,000
20-6090-581	Lab Equip. & Supplies	12,032	10,000	10,000	15,000
20-6090-590	Equipment & Tool - Collection	446	1,500	1,000	6,500
20-6090-700	Permits	1,175	1,500	1,200	1,500
20-6090-740	Sludge Site Application Fee	-	225	225	225
20-6090-760	Sludge Site	-	1,500	1,500	1,500
Total Expenses		779,464	984,103	915,614	988,581

**Town of New Castle
Waste Water Capital
2023 Preliminary Budget**

Account Number	Account Title	2021 Actual	2022 Budget	2022 Projected	2023 Budget
<u>Revenues</u>					
20-4040-320	Cap Sewer Tap Fees	148,800	150,000	135,300	194,000
20-4040-394	Sale of Assets	-	19,000	-	-
20-4040-621	Misc. Grant Revenue	29,228	70,165	70,772	200,000
	Total Revenues	178,028	239,165	206,072	394,000
<u>Expenses</u>					
20-6080-561	Note Princ. - 08 WWTP Loan	375,119	385,992	385,992	391,428
20-6080-580	Note Int.-CWR&PDA	867	-	-	-
20-6080-581	Note Int. - 08 WWTP Loan	118,938	110,635	110,635	105,592
20-6095-101	Capital - Collections Other	80,756	199,900	500,000	-
20-6095-110	Capital Replacement-WW Plant	-	-	-	450,000
20-6095-421	Veh/Equip-Lease/Purchase	-	42,000	35,000	-
20-6095-800	Capital-Equipment	-	120,000	150,000	-
	Total Expenses	575,680	858,527	1,181,627	947,020

**Town of New Castle
Trash Service
2023 Preliminary Budget**

Account Number	Account Title	2021 Actual	2022 Budget	2022 Projected	2023 Budget
<u>Revenues</u>					
20-4030-060	Trash Revenues	534,839	576,940	576,714	579,835
	Total Revenues	534,839	576,940	576,714	579,835
<u>Expenses</u>					
20-6070-110	Utility Billing Expense	1,273	1,200	1,200	1,200
20-6070-180	Publication of Notices	622	-	-	-
20-6070-200	Legal Services	21	550	550	550
20-6070-500	Trash Service	509,507	562,290	553,170	565,243
20-6070-600	Chgs-Cleanup Weeks	7,179	9,000	9,000	9,000
	Total Expenses	518,602	573,040	563,920	575,993

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, 2023***

		2021 Actual	2022 Budget	2022 Projected	2023 Budget
BEGINNING FUND BALANCE	Acct. #	120,795	121,073	122,976	145,737
<u>REVENUES</u>					
State Lottery	30-4040-040	63,132	52,022	59,686	59,686
Alpine Checking Interest	30-4040-520	59	50	50	50
Total Revenues:		63,191	52,072	59,736	59,736
<u>EXPENDITURES</u>					
Equipment	30-8040-390	61,010	37,000	36,975	78,450
Capital Improvements	30-8040-400	-	9,500	-	-
Parks, Trails Dev	30-8040-617	-	-	-	-
Total Expenditures:		61,010	46,500	36,975	78,450
ENDING FUND BALANCE		122,976	126,645	145,737	127,023

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, 2023**

		2021 Actual	2022 Budget	2022 Projected	2023 Budget
BEGINNING RETAINED EARNINGS		\$53,326	\$66,719	\$63,208	\$74,878
Reserved - Perpetual Care		(10,000)	(10,000)	(10,000)	(10,000)
Unreserved/Undesignated		43,326	56,719	53,208	64,878
REVENUES	Acct. #				
Sale of Plots	40-4060-020	10,100	15,000	14,000	14,000
ColoTrust Interest	40-4060-540	7	8	170	12
Total Revenues:		10,107	15,008	14,170	14,012
EXPENDITURES					
Maintenance & Operations	40-9040-380	225	2,500	2,500	12,500
Total Expenditures:		225	2,500	2,500	12,500
ENDING RETAINED EARNINGS		63,208	79,227	74,878	76,390
Reserved - Perpetual Care		(10,000)	(10,000)	(10,000)	(10,000)
Unreserved/Undesignated		\$53,208	\$69,227	\$64,878	\$66,390