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Remove: \_\_\_\_\_



**Town of New Castle**  
450 W. Main Street  
PO Box 90  
New Castle, CO 81647

**Administration Department**  
**Phone:** (970) 984-2311  
**Fax:** (970) 984-2716  
[www.newcastlecolorado.org](http://www.newcastlecolorado.org)

## **Agenda**

### **New Castle Town Council Regular Meeting Tuesday, August 03, 2021, 7:00 PM**

Starting times on the agenda are approximate and intended as a guide for Council. The starting times are subject to change by Council, as is the order of items on the agenda.

**This meeting will also be available virtually.**

**[To join by computer, smart phone or tablet click HERE](#)**

**If you prefer to telephone in:**

**Please call: 1-346-248-7799**

**Meeting ID: 709 658 8400**

**Follow the prompts as directed. Be sure to set your phone to mute until called on.**

**Call to Order**

**Pledge of Allegiance**

**Roll Call**

**Meeting Notice**

**Conflicts of Interest**

**Agenda Changes**

**Citizen Comments on Items not on the Agenda**

-Comments are limited to three minutes-

**Consultant Reports**

Consultant Attorney

Consultant Engineer

**Items for Consideration**

**A. Presentation: Colorado River Fire Rescue Fire Prevention Chief Orrin Moon (7:05 p.m.)**

**B. 2020 Audit Presentation - John Cutler & Associates and 2020 Budget Summary from Treasurer Loni Burk (7:20 p.m.)**

- C. Consider a Motion to Accept the 2020 Audit as Presented (7:35 p.m.)**
- D. Discussion Regarding the Nuisance and Leash Law Sections of the Town Municipal Code (7:40 p.m.)**
- E. Consider Ordinance TC 2021-5 - An Ordinance of the New Castle Town Council Amending Chapter 5.32 of the Municipal Code Concerning Tobacco Retailer Licenses (1st reading) (7:55 p.m.)**
- F. Consider Ordinance TC 2021-3 - An Ordinance of the New Castle Town Council Amending Chapter 5.08 of the Municipal Code Concerning Alcoholic Beverages (2nd reading) (8:10 p.m.)**
- G. Executive Session for discussion of a personnel matter under C.R.S. Section 24-6-402 (f)(I) regarding an evaluation of the town administrator and not involving: any specific employees who have requested discussion of the matter in open session; any member of this body of any elected official; the appointment of any person to fill an office of this body or of an elected official; or personnel policies that do not require the discussion of matters personal to particular employees. (8:25 p.m.)**

**Consent Agenda (8:55 p.m.)**

Items on the consent agenda are routine and non-controversial and will be approved by one motion. There will be no separate discussion of these items unless a council member or citizen requests it, in which case the item will be removed from the consent agenda.

[July 6, 2020 minutes](#)

[July Bills of \\$762,095.15](#)

**Staff Reports (9:00 p.m.)**

Town Administrator  
Town Clerk  
Town Treasurer  
Town Planner  
Public Works Director

**Commission Reports (9:10 p.m.)**

Planning & Zoning Commission  
Historic Preservation Commission  
Climate and Environment Commission  
Senior Program  
RFTA  
AGNC  
GCE  
EAB

**Council Comments (9:20 p.m.)**

**Adjourn (9:30 p.m.)**



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## Memorandum

**To:** Mayor Riddile & Town Council  
**From:** Dave Reynolds  
**Subject:** Agenda Item – Fire Risk Update from Colorado River Fire Rescue  
**Date:** 8/3/21

**Purpose:**

The purpose of this agenda item is to allow *Colorado River Fire Rescue* Fire Marshall Orrin Moon the opportunity to update Council on the current local fire risk. With ongoing dry conditions this past winter, spring, and early summer Town Council has requested a professional assessment of the fire risk in our area. Fire Marshall Orrin Moon is familiar with the testing and assessment of the moisture levels found in local trees and shrubs; it is this data, combined with rain fall amounts, weather patterns, and other factors that allows local fire officials to assess fire risk and issue warnings and fire restrictions. Orrin will report on where our region stands as far as fire risk and will answer any questions that Council may have.



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## Memorandum

**To:** Mayor Riddile & Town Council  
**From:** Dave Reynolds  
**Subject:** Agenda Item – 2020 Audit Presentation  
**Date:** 8/3/21

**Purpose:**

The purpose of this agenda item is to review the Town's 2020 audit report and discuss the variations between the 2020 budget and the Town's actual revenues and expenses during the 2020 budget year. Town Auditor John Cutler and Town Treasurer Loni Burk will present the annual audit report and discuss the highlights and any notable variations. Following the presentation Council may consider a vote to accept the 2020 Annual Audit Report.

**TOWN OF NEW CASTLE, COLORADO**

**BASIC FINANCIAL STATEMENTS**

**December 31, 2020**

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## **FINANCIAL SECTION**



## JOHN CUTLER & ASSOCIATES

Honorable Mayor and Members of the Town Council  
Town of New Castle  
New Castle, Colorado

### INDEPENDENT AUDITORS' REPORT

#### Report on the Financial Statements

We have audited the of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of New Castle, Colorado, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of New Castle, Colorado, as of December 31, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

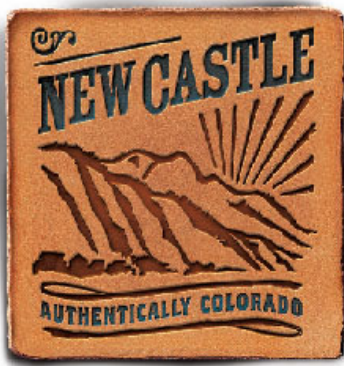
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required budgetary information on page 25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The combining and individual fund schedules and Local Highway Finance Report listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules and compliance are fairly stated in all material respects in relation to the financial statements as a whole.

*John Luttrell & Associates, LLC*

July 28, 2021



**Town of New Castle, Colorado**  
**Management's Discussion and Analysis**  
Fiscal Year Ending December 31, 2020

This Management's Discussion and Analysis (MD&A) of the Town of New Castle's 2020 financial statements is offered to provide an objective and easy-to-read analysis of the government's financial activities based on currently known facts, decisions and conditions. The MD&A should be read in conjunction with the Town's basic financial statements.

The Town of New Castle is a Home Rule Municipality incorporated in 1888. The Town has seven elected officials who are responsible for all policy decisions that affect the government's financial condition. The appointed Town Administrator is responsible for preparing the annual budget which is adopted by the Council every December. The Town Administrator and appointed Town Finance Director/Treasurer are responsible for financial reporting to the Town Council and to the public at large. The Town maintains four separate funds, which are as follows:

- A) General Fund
- B) Utility Fund
- C) Conservation Trust Fund
- D) Cemetery Fund

### **Overview of the Financial Statements**

The financial section of the audit report is comprised of three components: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements.

### **Government-wide Financial Statements:**

The government-wide financial statements, which consist of the Statement of Net Position and the Statement of Activities, give readers a broad overview of the entire Town's financial position and changes in financial position in a manner similar to a private-sector business. These statements report information about the Town as a whole and include all assets and liabilities using the accrual basis of accounting, which reports all of the current year's revenues and expenses regardless of when the cash is received or paid.

The *statement of net position* (page iv) presents the Town of New Castle's assets and liabilities, with the difference between the two reported as net position. The net position is summarized as follows: 1) invested in capital assets, 2) unreserved or available for any current use. Over a period of time increases or decreases in the Town's net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating. Other non-financial factors, however, such as changes in the Town's property tax base, are needed to assess the overall financial condition of the Town.

The *statement of activities* (page vi) presents data showing how the Town's net position changed as a result of the operations of the Town government during the most recent fiscal year. All changes in net position are reported when an event occurs that requires a revenue or expense to be recognized, regardless of when the related cash is received or disbursed (accrual basis of accounting). Thus, some revenues and expenses reported in this statement will result in cash flows in future periods.

The government-wide financial statements distinguish the different functions of the Town that are principally supported by taxes and intergovernmental revenues (*Governmental Activities*) from the other functions that are intended to recover all or a significant portion of their costs through user fees or charges for services (*Business Type Activities*). The Governmental Activities of the Town of New Castle include general government, public safety, public works, health and welfare, and parks and recreation. The Business Type Activities include water, wastewater, and trash utilities.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town's funds can be divided into three categories: Governmental Fund, Proprietary Fund and Fiduciary Fund.

**Governmental Funds** (pages 3 - 4) - The activity of the Town's General and Special Revenue funds are reported as governmental funds, which are essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the short-term flow of money into and out of these funds. These statements use the modified accrual accounting method, which measures cash and all other financial assets that can readily be converted into cash. The governmental fund statements provide a detailed view of the Town's general governmental and special revenue operations and the services that are provided. Governmental fund statements help to determine the financial resources that are available to finance the Town's operations and programs in the near future.

**Proprietary (Business Like) Fund** (pages 6 -8) - The Town of New Castle maintains one proprietary (enterprise) fund, which reports the same functions as the business-type activities in the government-wide financial statements. The Town uses the proprietary fund to account for the water, wastewater and trash operations (**utilities**) that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs, including depreciation, of providing goods or services to the public be financed or recovered primarily through user fees or charges.

**Fiduciary (Trust) Fund** - A fiduciary fund is a fund that is held in trust for a specific purpose. The Town of New Castle maintains one fiduciary fund which reports the operating activities of the Highland Cemetery. The fiduciary fund is not included in the statement of net position or statement of activities, but is included in the Required Supplemental Information, Budgeted and Actual Revenues and Expenditures.

### **Notes to the Financial Statements**

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the governmental-wide and fund financial statements. The notes to the financial statements are on pages 9 – 24 of this report.

## **Financial Highlights**

### **Governmental Activities**

- As of December 31, 2020 the governmental funds held \$ 3,448,479 in assets that were readily convertible to cash and \$351,242 in current liabilities.
- As of December 31, 2020 the Town's governmental activities fund held \$10,742,719 in depreciated capital assets, a 5.09% decrease; and \$384,803 in capital asset liabilities, a 22.50% decrease.
- Total 2020 sales tax revenue increased 20.50% or \$361,417 compared to fiscal year 2019. The 3.5% Town sales tax revenue increased 21.34% or \$338,446 compared to 2019.
- 2020 property tax revenue increased by \$28,608 or 6.33% compared to fiscal year 2019.
- 2020 building permit revenue increased by 9.70% or \$5,810 compared to fiscal year 2019. 2020 use tax revenue increased by 31.63% or \$8,724 compared to fiscal year 2019.
- 2020 lodging tax revenue decreased by 34.33% or \$6,294 compared to fiscal year 2019.
- 2020 mineral lease tax revenue decreased by 74.87% or \$136,830 compared to fiscal year 2019 and severance tax revenue decreased by 46.84% or \$44,847.
- 2020 governmental activities salary expense increased by 5.18% or \$67,790 compared to fiscal year 2019.
- Total governmental activities net position increased by 0.49% or \$139,868 during the 2020 fiscal year.

### **Business-type Activities**

- As of December 31, 2020 total assets were \$19,686,618, a decrease of 0.81% or \$158,768. Cash, investments and receivables increased by \$238,864 and capital assets decreased by \$397,582.
- 2020 revenue from the water, wastewater and trash charges for services increased by \$341,642 or 12.55% compared to fiscal year 2019.
- 2020 business-type activities salary expense increased by 2.17% or \$15,975 compared to fiscal year 2019.

## Business-type Activities (Continued)

- 2020 business-type activities electric and natural gas utility expense of \$175,640 was a decrease of 2.02% or \$3,628 compared to fiscal year 2019.
- Total enterprise liabilities decreased by \$413,340 during 2020 due to decreases in long term debt.

## Statement of Net Position

The following table reflects the condensed Statement of Net Position compared to the prior fiscal year.

	Governmental Activities		Business-type Activities		Total Government	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 3,470,293	\$ 2,874,187	\$ 1,820,155	\$ 1,581,291	\$ 5,290,448	\$ 4,455,478
Capital assets	26,205,396	26,664,050	17,866,463	18,264,095	44,071,859	44,928,145
Total assets	<u>29,675,689</u>	<u>29,538,237</u>	<u>19,686,618</u>	<u>19,845,386</u>	<u>49,362,307</u>	<u>49,383,623</u>
Long-term debt outstanding	312,089	459,565	4,280,822	4,724,116	4,592,911	5,183,681
Other liabilities	843,092	698,032	614,428	584,474	1,457,520	1,282,506
Total liabilities	<u>1,155,181</u>	<u>1,157,597</u>	<u>4,895,250</u>	<u>5,308,590</u>	<u>6,050,431</u>	<u>6,466,187</u>
Net Position:						
Net Investment in						
Capital assets	25,892,845	26,165,125	13,188,095	13,194,584	39,080,940	39,359,709
Restricted	252,712	237,325	-	-	252,712	237,325
Unrestricted	<u>2,374,951</u>	<u>1,978,190</u>	<u>1,603,273</u>	<u>1,342,212</u>	<u>3,978,224</u>	<u>3,320,402</u>
Total net position	<u>\$ 28,520,508</u>	<u>\$ 28,380,640</u>	<u>\$ 14,791,368</u>	<u>\$ 14,536,796</u>	<u>\$ 43,311,876</u>	<u>\$ 42,917,436</u>

The Town's total net position for fiscal year 2020 increased by 0.92% or \$394,440. The Town's assets exceed liabilities by \$43,311,376 (net position) as of December 31, 2020. By far the largest portion of net position (90.23%) is invested in capital assets (e.g. land, buildings, equipment, etc.). The Town uses these capital assets to provide services to citizens; therefore these assets are not available for future spending. Although the Town of New Castle's investments in capital assets are reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to retire these liabilities.

The restricted portion of net position (0.58%) represents resources that are subject to various debt provisions, contracts and agreements on how they may be used. The remaining balance of \$3,978,224 is unrestricted and can be used to meet the Town's ongoing obligations to its citizens and creditors.

### Normal Impacts

There are six basic (normal) transactions that will affect the comparability of the Statement of Net Position summary presentation:

**Net Results of Activities** – will impact (increase/decrease) current assets and unrestricted net position.

**Borrowing for Capital** – will increase current assets and long-term debt.

**Spending Borrowed Proceeds on New Capital** – will reduce current assets and increase capital assets. A second impact results in an increase in capital assets and an increase in related net debt which will not change the net investment in capital assets.

**Spending of Non-borrowed Current Assets on New Capital** – will (1) reduce current assets and increase capital assets and (2) will reduce restricted and or unrestricted net position and increase net investment in capital assets.

**Principal Payment on Debt** – will (1) reduce current assets and reduce long-term debt and (2) reduce unrestricted net position and increase net investment in capital assets.

**Reduction of Capital Assets Through Depreciation** – will reduce capital assets and net investment in capital assets.

### **Summary of GASB Statement 54**

The Governmental Accounting Standards Board (GASB) approved statement 54 in 2009, the intent of the statement is to enhance governmental fund balance reporting in order for financial statements to be more consistent and comparable between similar government entities, improve the usefulness of fund balance reporting (what funds are actually available), and clarify the meaning of governmental fund type definitions. The Town of New Castle implemented statement 54 for fiscal year 2011 as required and will no longer use the fund balance definitions of: reserves, designated or undesignated.

We present the following summary of new fund balance terminology:

- (a) **Nonspendable** – not in spendable form, examples are inventory, long-term receivables (unless the proceeds are restricted, committed or assigned), prepaid expenses, and legally or contractually required amounts required to be maintained intact – like the corpus of a permanent fund.
- (b) **Restricted** – Amounts constrained to being used for a specific purpose by (1) external parties (state, federal, private donor, creditors), (2) constitutional provisions, (3) enabling legislation (grant from the state), (4) what is legally reserved now.
- (c) **Committed** – constraint on use imposed by the Town itself, using its highest level of decision-making authority (resolution or ordinance), constraint can be removed or changed only by taking the same action, the action to constrain resources should occur prior to the end of the fiscal year – though the exact amount may be determined subsequently.
- (d) **Assigned** – amounts intended to be used for specific purposes where the intent is expressed by the governing body or a body or official authorized by the governing body. Includes using fund balance to balance the budget – appropriation for deficit.
- (e) **Unassigned** – available for any purpose.

## Statement of Activities

The Statement of Activities takes into consideration the Town as a whole and reflects the change in net position for fiscal year 2020.

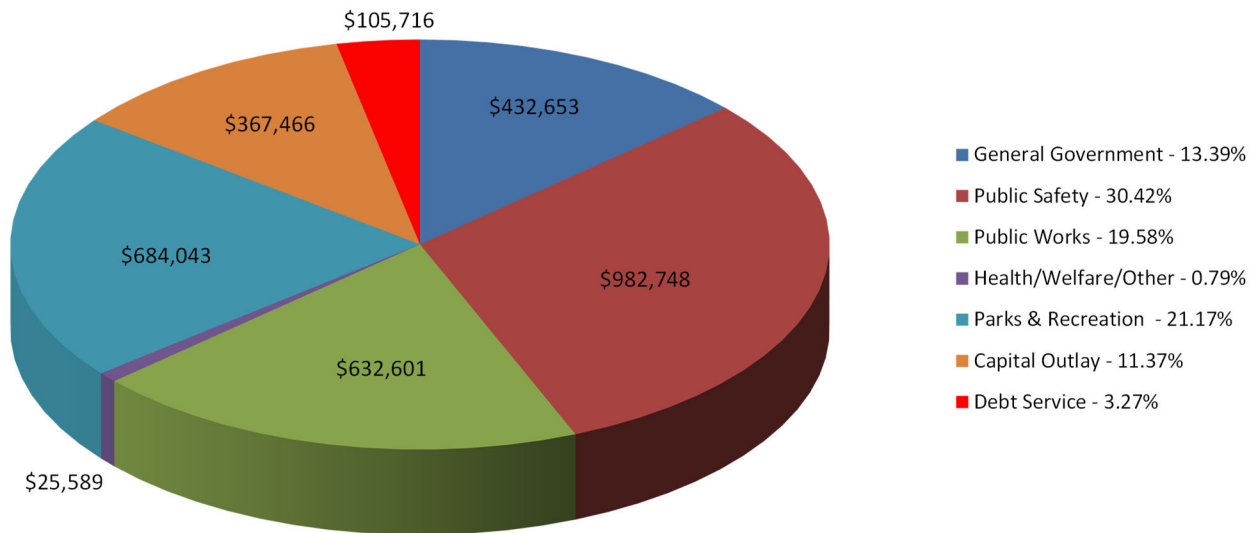
	Governmental		Business Type		Totals	
	2020	2019	2020	2019	2020	2019
<u>Revenues:</u>						
Program Revenues:						
Charges for Services	\$ 232,298	\$ 345,026	\$3,063,494	\$2,721,852	\$3,295,792	\$3,066,878
Capital Grants	303,532	419,992	81,000	236,588	384,532	656,580
Total Program Revenues	535,830	765,018	3,144,494	2,958,440	3,680,324	3,723,458
General Revenues						
Sales and Use Taxes	2,124,795	1,763,378	-	-	2,124,795	1,763,378
Property Taxes	480,200	451,592	-	-	480,200	451,592
Franchise Taxes	128,478	126,969	-	-	128,478	126,969
Other Taxes	277,597	352,310	-	-	277,597	352,310
Investment Income	14,024	29,363	69	-	14,093	29,363
Developer Reimbursement	39,544	57,014	-	-	39,544	57,014
Other Revenues	142,606	246,640	155,295	25,807	297,901	272,447
Total General Revenues	3,207,244	3,027,266	155,364	25,807	3,362,608	3,053,073
Total Revenue	3,743,074	3,792,284	3,299,858	2,984,247	7,042,932	6,776,531
<u>Expenses:</u>						
General Government	449,847	470,282			449,847	470,282
Public Safety	1,041,321	996,297			1,041,321	996,297
Public Works	1,650,768	1,458,152			1,650,768	1,458,152
Parks & Recreation	422,624	796,631			422,624	796,631
Health & Welfare	25,804	26,089			25,804	26,089
Water			1,176,248	1,200,413	1,176,248	1,200,413
Wastewater			1,162,791	1,208,470	1,162,791	1,208,470
Sanitation			519,556	338,768	519,556	338,768
Interest	12,842	24,229	186,691	198,764	199,533	222,993
Total Expenses	3,603,206	3,771,680	3,045,286	2,946,415	6,648,492	6,718,095
Change in Net Position	\$ 139,868	\$ 20,604	\$ 254,572	\$ 37,832	\$ 394,440	\$ 58,436

**Governmental Activities**

Taxes comprise the largest source of operating revenue for the Town’s governmental activities. 2020 tax source revenue was \$2,834,664, which is 74.30% of total revenues from governmental activities. Property taxes of \$481,048 represent 16.97% of total tax revenue. Charges for services equaled \$232,298 representing 7.24% of total revenues.

The cost of governmental activities (excluding capital outlay) in 2020 was \$3,140,569 compared to \$2,920,148 in 2019, a 7.55% increase.

**Expenses by Type – Governmental Activities**



General Government includes Town Council, Town Administrator, Town Clerk, Finance, General Administration, Planning and Building.

Year to year changes by type of activity:

<u>Activity</u>	<b>Expenditures</b>		
	<b>2020</b>	<b>2019</b>	<b>% Change</b>
General Government	\$ 432,653	\$ 456,027	(5.13)
Public Safety	982,748	919,334	6.90
Public Works	632,601	676,673	(6.51)
Health/Welfare/Other	25,589	26,089	(1.92)
Parks & Recreation	684,043	693,893	(1.42)
Capital Outlay	367,466	65,509	560.94
Debt Service	105,716	148,132	(28.63)

## **Business-type Activities**

Total 2020 operating revenue from the Town's business-type activities increased by \$365,530 compared to 2019; operating expenses for 2020 increased by \$110,944 compared to 2019.

Total business type net position during 2020 increased by \$254,572, mainly due to an adjustment of utility rates and addition of capital assets.

## **Fund Balance**

At the end of 2020, the Town's governmental funds reported a combined fund balance of \$2,808,311 (pg. 4). This is an increase of \$520,047 compared to the prior years ending balance. Of this total balance \$1,764,378 is unassigned and available to finance the Town's future operations and programs; \$21,814 is prepaid non-spendable funds; \$194,000 is restricted for emergencies, \$120,794 is restricted for Conservation Trust Fund approved expenses, \$58,712 is restricted for cemetery care; \$8,250 is committed for use in operating a volunteer ambulance service *or* to maintain and enhance the municipal parks and trees (Ord. #315), \$1,976 is committed for Police training (Ord. #383 & 2007-4), \$5,494 is committed for Burning Mtn. Ave street maintenance (9/1995 SIA Agreement), \$326,733 is committed for traffic impacts (Ord. # 2002-17); \$52,000 is assigned for a solar system purchase, and \$10,000 is assigned for vehicle-equipment replacement.

At year end the business-type activities reported total net position of \$14,791,368, an increase of \$254,572. Of this total net position \$1,603,273 is unrestricted (pg. 6).

## **Budgetary Highlights – General Fund – (pg. 25)**

The General Fund balance was budgeted to increase by \$3,106 for 2020, the actual increase was \$476,963. This increase was largely due to robust sales tax collections which came in at \$402,262 over budget as well as overall expense savings in salaries, parks and recreation programs and special events which did not take place due to the Coronavirus pandemic. Additionally, a \$625,000 trail project that is being funded by a grant and other partners was budgeted both in revenues and expenditures. This project was delayed in 2020 and is expected to begin in 2021.

## **Capital Assets and Debt Administration**

At year end the Town had \$44,071,859 invested in a broad range of capital assets including land and improvements, buildings, parks and equipment, vehicles, equipment, and water and sewer plants and distribution and collection systems. This is a net decrease of \$856,286 or 1.90% from the 2019 year end amount. 2020 capital additions totaling \$758,565 for 2020 were offset by depreciation in the amount of \$1,614,851. Significant asset additions are detailed on the next page.

### Capital Assets at Year-End (pg. 19-20)

	Governmental		Business-type		Total Government	
	2020	2019	2020	2019	2020	2019
Land	\$15,214,000	\$15,214,000	\$ 469,741	\$ 469,741	\$15,683,741	\$15,683,741
Water Rights	-	-	516,282	516,282	516,282	516,282
Buildings and Improvements	4,363,415	4,363,415	17,172,218	17,172,218	21,535,633	21,535,633
Distribution/Collection Systems	-	-	11,357,711	11,166,613	11,357,711	11,166,613
Infrastructure	18,052,126	17,789,420	-	-	18,052,126	17,789,420
Property and Equipment	1,111,392	1,021,193	757,468	631,366	1,868,860	1,652,559
Construction in Process	248,677	160,217	-	-	248,677	160,217
Less: Accumulated Depreciation	(12,784,214)	(11,884,195)	(12,406,957)	(11,692,125)	(25,191,171)	(23,576,320)
Total Capital Assets	\$26,205,396	\$26,664,050	\$17,866,463	\$18,264,095	\$44,071,859	\$44,928,145

During 2020 the Town built a Bulk Water Station at the Public Works Facility, completed a Street Overlay Project at Lakota Subdivision and on Castle Valley Boulevard, created an Outdoor Dining area Downtown, purchased vehicles and equipment for the Streets and Parks Departments and wastewater autosamplers for the treatment plant. Significant capital assets added during 2020 are shown below.

### Significant 2020 Capital Asset Additions

Street Asphalt Overlay Project	\$ 262,706
Bulk Water Station	191,098
Caterpillar Backhoe	119,770
2 Chevy Trucks for Streets and Parks	80,741
Outdoor Dining Equipment for Downtown	26,267
Roller for Streets	16,720
2 Hach Autosamplers for Wastewater Plant	11,972
John Deere ZTrak Mower	9,239
Total	<u>\$ 718,513</u>

### Town of New Castle's Outstanding Debt (pg. 21-23)

	Governmental Activities		Business-type Activities		Total Government	
	2020	2019	2020	2019	2020	2019
2004 Water Loan	\$ -	\$ -	\$ 466,146	\$ 487,608	\$ 466,146	\$ 487,608
2008 Wastewater Loan	-	-	4,212,222	4,581,904	4,212,222	4,581,904
Notes Payable	384,803	428,393	-	-	384,803	428,393
GO Bonds, Series 2010	-	43,000	-	-	-	43,000
Accrued Absences	108,396	99,784	-	-	108,396	99,784
Total Long-term Obligations	<u>\$ 493,199</u>	<u>\$ 571,177</u>	<u>\$ 4,678,368</u>	<u>\$ 5,069,512</u>	<u>\$ 5,171,567</u>	<u>\$ 5,640,689</u>

## **Economic and Other Factors**

The Town of New Castle's financial position continues to show movement in a positive direction. Similar to many small communities across the country, New Castle witnessed unusual and unforeseen economic activity during 2020. With the COVID-19 pandemic hitting full force beginning in March of 2020 the Town's business sector began to see pandemic related restrictions which had a direct economic effect on their individual business operations. For our local restaurants, the restrictions lead to temporary shutdowns, or in some cases a shift to takeout and delivery service only. For gas stations the restrictions meant a slow down in fuel sales as vacation travel and a large amount of work travel experienced a significant reduction. Liquor stores witnessed a growth in sales as Covid-related restrictions did not necessarily apply to them, and residents remained able to use their services. Lodging in area hotels and vacation rentals stopped for several months as tourism and business travel shut down. Grocery sales spiked during the peak of the Covid pandemic as residents lost their dining options and returned to eating most of their meals at home. Overall, during the heart of the 2020 pandemic months it was a rollercoaster ride of highs and lows for our local business owners.

With many local businesses struggling to remain viable the Town of New Castle joined the fight to keep our business community alive. In an effort to assist local restaurants, the town rewrote municipal code allowing for the creation of outdoor dining areas and outdoor liquor consumption in various areas along Main Street. The town assisted in programs which connected seniors and our more vulnerable residents to safer ways of purchasing food and other essentials. In partnership with the federal CARES Act, New Castle was able to provide two rounds of business assistance grants to our local brick and mortar business owners. In total, New Castle transferred over \$212,000 to our struggling business owners in an effort to help support them and keep them going during this very difficult year.

During the peak months of the pandemic (March to September 2020) Town Hall and the Town Community Center were forced to close for public gatherings. Area schools closed their doors to in person classes and worked to create online learning opportunities for their students. As rules were placed around social distancing and gathering sizes, New Castle's Recreation Department managed to recreate itself as a local hub for virtual youth programs. Despite the uncertainty brought on by the pandemic, the services provided by the Town of New Castle remained largely uninterrupted, as staff and residents learned to adopt to new technologies which made virtual communications and meetings our new reality.

New Castle's staffing levels remained constant during 2020. The Town was able to adapt to the new demands and restrictions brought on by the pandemic by reassigning staff duties, providing for remote work opportunities, making allowances for COVID related sick leave, providing personal protective equipment to staff members and the public and providing for social distancing opportunities in the work place.

In other economic news for 2020, despite the pandemic local housing prices continued to soar. Perhaps spurred by record low interest rates, buyers found themselves competing for quickly diminishing housing inventory. Builders found themselves in a position of fighting to manage rising material costs, a shortage of qualified labor, and pandemic related construction guidelines. During 2020, New Castle's Planning and Zoning Commission found themselves busy with land use applications for large community developments. While headway was made for large tracts of new development, final approvals remain pending.

Town Staff remained busy throughout 2020 with several large projects. Work to complete a Bulk Water Sales Terminal at the Public Works Facility on the west end of town was in full swing. This facility is designed and operated as a service to our outlying neighboring county residents and business owners, and as a revenue generating opportunity for the town. Work to create a new Police Evidence Garage was well underway toward the end of 2020. These projects were made possible through generous grants provided by the Garfield County Federal Mineral Leasing District. The Town also remained active in the planning of the LoVa Trail which is designed to one day connect New Castle to Glenwood Springs via a hard surface trail along the Colorado River. CDOT continued planning work for a new traffic roundabout at the intersection of Route 6 (Main Street) and Castle Valley Boulevard. Our Public Works Department continued park planning renovation work, with Burning Mountain Park and Frank Breslin Memorial Park as our targets for future park redesign and renovation. Town staff remains committed to leveraging the benefits of available grant programs and looks forward to bringing new projects online in 2021 that are made possible by grant writing efforts in 2020. These projects include: updated Police equipment, Biosolids Waste Drying Facility, guardrail replacement along County Road 335 and fence replacement along the southside Main Street alley.

Overall, through all of the interruptions provided by the year 2020, the Town of New Castle continues to see healthy economic growth. Sales tax revenues were up 21.34 % above 2019 figures. New voter approved revenues from the taxation of tobacco products provided revenues in excess of \$54,000 during 2020, and is trending much higher in 2021. Bulk water sales have provided a new revenue stream for the town. Real-estate assessments and values continue to climb in a positive direction. The potential for significant development, both residential and commercial, is becoming a reality as developers have pending land use applications. Town sponsored events which provide for a sense of community, resident involvement, and overall town pride have returned better than ever and are helping the town continue to move in the right direction.

## **BASIC FINANCIAL STATEMENTS**

TOWN OF NEW CASTLE, COLORADO

STATEMENT OF NET POSITION

As of December 31, 2020

	GOVERNMENTAL ACTIVITIES	BUSINESS TYPE ACTIVITIES	TOTALS	
			2020	2019
<b>ASSETS</b>				
Cash and Investments	\$ 2,320,582	\$ 1,411,085	\$ 3,731,667	\$ 3,087,985
Receivables				
Property Taxes	491,850	-	491,850	480,889
Sales and Other	30,311	-	30,311	17,513
Accounts	-	328,070	328,070	311,094
Due from Other Governments	605,736	81,000	686,736	529,722
Prepaid Expenses	21,814	-	21,814	28,275
Capital Assets, not Depreciated	15,462,677	986,023	16,448,700	16,360,240
Capital Assets, Depreciated, Net of Accumulated Depreciation	10,742,719	16,880,440	27,623,159	28,567,905
<b>TOTAL ASSETS</b>	<b>29,675,689</b>	<b>19,686,618</b>	<b>49,362,307</b>	<b>49,383,623</b>
<b>LIABILITIES</b>				
Accounts Payable	150,337	69,818	220,155	127,113
Accrued Expenses	10,746	17,480	28,226	68,300
Unearned Revenues	-	-	-	15,116
Accrued Interest	-	83,835	83,835	84,332
Developer Escrow	9,049	-	9,049	4,000
Compensated Absences	108,396	45,749	154,145	-
Noncurrent Liabilities				
Due within One Year	72,714	397,546	470,260	502,756
Due in More Than One Year	312,089	4,280,822	4,592,911	5,183,681
<b>TOTAL LIABILITIES</b>	<b>663,331</b>	<b>4,895,250</b>	<b>5,558,581</b>	<b>5,985,298</b>
<b>DEFERRED INFLOWS</b>				
Deferred Property Tax Revenue	491,850	-	491,850	480,889
<b>NET POSITION</b>				
Investment in Capital Assets	25,892,845	13,188,095	39,080,940	39,359,709
Restricted for Emergencies	194,000	-	194,000	184,000
Restricted for Cemetery Care	58,712	-	58,712	53,325
Unrestricted	2,374,951	1,603,273	3,978,224	3,320,402
<b>TOTAL NET POSITION</b>	<b>\$ 28,520,508</b>	<b>\$ 14,791,368</b>	<b>\$ 43,311,876</b>	<b>\$ 42,917,436</b>

The accompanying notes are an integral part of the financial statements.

TOWN OF NEW CASTLE , COLORADO

STATEMENT OF ACTIVITIES  
Year Ended December 31, 2020

<u>FUNCTIONS/PROGRAMS</u>	<u>EXPENSES</u>	<u>PROGRAM REVENUES</u>		
		<u>CHARGES FOR SERVICES</u>	<u>OPERATING GRANTS AND CONTRIBUTIONS</u>	<u>CAPITAL GRANTS AND CONTRIBUTIONS</u>
<b>PRIMARY GOVERNMENT</b>				
<b>Governmental Activities</b>				
General Government	\$ 449,847	\$ 104,937	\$ -	\$ -
Public Safety	1,041,321	15,140	-	-
Public Works	1,650,768	5,818	-	-
Health and Welfare	25,804	-	-	-
Parks and Recreation	422,624	106,403	-	303,532
Interest on Long-Term Debt	12,842	-	-	-
Total Governmental Activities	<u>3,603,206</u>	<u>232,298</u>	<u>-</u>	<u>303,532</u>
<b>Business-Type Activities</b>				
Water	1,176,248	1,105,859	81,000	-
Wastewater	1,162,791	1,441,338	-	-
Trash	519,556	516,297	-	-
Interest on Long-Term Debt	186,691	-	-	-
Total Business-Type Activities	<u>3,045,286</u>	<u>3,063,494</u>	<u>81,000</u>	<u>-</u>
Total Primary Government	<u>\$ 6,648,492</u>	<u>\$ 3,295,792</u>	<u>\$ 81,000</u>	<u>\$ 303,532</u>

GENERAL REVENUES

Sales Taxes  
Property Taxes  
Specific Ownership Taxes  
Franchise Taxes  
Other Taxes  
Interest  
Developer Reimbursements  
Other  
Gain (Loss) from Disposal  
of Capital Assets

TOTAL GENERAL REVENUES

CHANGE IN NET POSITION

NET POSITION, Beginning

NET POSITION, Ending

The accompanying notes are an integral part of the financial statements.

NET (EXPENSE) REVENUE AND  
CHANGE IN NET POSITION

GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTALS	
		2020	2019
\$ (344,910)	\$ -	\$ (344,910)	\$ (333,738)
(1,026,181)	-	(1,026,181)	(977,585)
(1,644,950)	-	(1,644,950)	(1,147,633)
(25,804)	-	(25,804)	(16,889)
(12,689)	-	(12,689)	(506,588)
(12,842)	-	(12,842)	(24,229)
<u>(3,067,376)</u>	<u>-</u>	<u>(3,067,376)</u>	<u>(3,006,662)</u>
-	10,611	10,611	(369,707)
-	278,547	278,547	524,194
-	(3,259)	(3,259)	56,302
<u>-</u>	<u>(186,691)</u>	<u>(186,691)</u>	<u>(198,764)</u>
-	99,208	99,208	12,025
(3,067,376)	99,208	(2,968,168)	(2,994,637)
2,124,795	-	2,124,795	1,763,378
480,200	-	480,200	451,592
31,627	-	31,627	27,419
128,478	-	128,478	126,969
245,970	-	245,970	324,891
14,024	69	14,093	29,363
39,544	-	39,544	57,014
142,606	155,295	297,901	110,963
<u>-</u>	<u>-</u>	<u>-</u>	<u>161,484</u>
<u>3,207,244</u>	<u>155,364</u>	<u>3,362,608</u>	<u>3,053,073</u>
139,868	254,572	394,440	58,436
<u>28,380,640</u>	<u>14,536,796</u>	<u>42,917,436</u>	<u>42,859,000</u>
<u>\$ 28,520,508</u>	<u>\$ 14,791,368</u>	<u>\$ 43,311,876</u>	<u>\$ 42,917,436</u>

TOWN OF NEW CASTLE, COLORADO

BALANCE SHEET  
GOVERNMENTAL FUNDS  
As of December 31, 2020

	GENERAL FUND	NON-MAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS	
			2020	2019
<b>ASSETS</b>				
Cash and Investments	\$ 2,140,861	\$ 179,721	\$ 2,320,582	\$ 1,927,548
Taxes Receivable	491,850	-	491,850	480,889
Due from Other Governments	605,736	-	605,736	419,962
Accounts Receivable	30,311	-	30,311	17,513
Prepaid Items	21,814	-	21,814	28,275
<b>TOTAL ASSETS</b>	<b>\$ 3,290,572</b>	<b>\$ 179,721</b>	<b>\$ 3,470,293</b>	<b>\$ 2,874,187</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 150,122	\$ 215	\$ 150,337	\$ 53,142
Accrued Liabilities	10,746	-	10,746	32,776
Unearned Revenues	-	-	-	15,116
Deposits and Escrow	9,049	-	9,049	4,000
<b>TOTAL LIABILITIES</b>	<b>169,917</b>	<b>215</b>	<b>170,132</b>	<b>105,034</b>
<b>DEFERRED INFLOWS</b>				
Deferred Property Taxes	491,850	-	491,850	480,889
<b>Fund Balance</b>				
Nonspendable	21,814	-	21,814	28,275
Restricted	194,000	179,506	373,506	320,422
Committed	338,754	-	338,754	344,246
Assigned	309,859	-	309,859	62,000
Unassigned	1,764,378	-	1,764,378	1,533,321
<b>TOTAL FUND EQUITY</b>	<b>2,628,805</b>	<b>179,506</b>	<b>2,808,311</b>	<b>2,288,264</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND EQUITY</b>	<b>\$ 3,290,572</b>	<b>\$ 179,721</b>		

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	26,205,396	26,664,050
Long-term liabilities are not due and payable in the current period and are not reported in the funds. This includes Notes Payable (\$384,727) and Accrued Compensated Absences (\$108,396).	(493,199)	(571,674)
Net position of governmental activities	<u>\$ 28,520,508</u>	<u>\$ 28,380,640</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF NEW CASTLE, COLORADO

STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
Year Ended December 31, 2020

	GENERAL FUND	NON-MAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS	
			2020	2019
REVENUES				
Taxes	\$ 2,834,664	\$ -	\$ 2,834,664	\$ 2,395,780
Licenses and Permits	77,913	-	77,913	101,058
Intergovernmental	554,991	51,935	606,926	725,856
Charges for Services	118,681	5,500	124,181	219,821
Court	12,565	-	12,565	16,572
Developer Reimbursements	39,544	-	39,544	57,014
Sale of Assets	18,102	-	18,102	248,928
Interest	14,024	162	14,186	29,543
Miscellaneous	37,295	-	37,295	85,156
TOTAL REVENUES	<u>3,707,779</u>	<u>57,597</u>	<u>3,765,376</u>	<u>3,879,728</u>
EXPENDITURES				
General Government	432,653	-	432,653	456,027
Public Safety	982,748	-	982,748	919,334
Public Works	632,601	-	632,601	676,673
Health and Welfare	25,589	215	25,804	26,089
Parks and Recreation	684,043	14,298	698,341	693,893
Debt Service				
Principal	86,590	-	86,590	122,646
Interest	19,126	-	19,126	25,486
Capital Outlay	367,466	-	367,466	65,509
TOTAL EXPENDITURES	<u>3,230,816</u>	<u>14,513</u>	<u>3,245,329</u>	<u>2,985,657</u>
NET CHANGE IN FUND BALANCES	476,963	43,084	520,047	894,071
FUND BALANCES, Beginning	<u>2,151,842</u>	<u>136,422</u>	<u>2,288,264</u>	<u>1,394,193</u>
FUND BALANCES, Ending	<u>\$ 2,628,805</u>	<u>\$ 179,506</u>	<u>\$ 2,808,311</u>	<u>\$ 2,288,264</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF NEW CASTLE, COLORADO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
Year Ended December 31, 2020

Amounts Reported for Governmental Activities in the Statement of Activities  
are Different Because:

Net Changes in Fund Balances - Total Governmental Funds	\$ 520,047
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$948,227), exceeds capital outlay \$489,573, in the current period.	(458,654)
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. These include a payments on Bonds Payable \$43,000, payments on Notes Payable \$43,590, change in Accrued Compensated Absences of (\$8,612), and change in Accrued Interest \$497.	<u>78,475</u>
Change in Net Position of Governmental Activities	<u><u>\$ 139,868</u></u>

The accompanying notes are an integral part of the financial statements.

TOWN OF NEW CASTLE, COLORADO

STATEMENT OF NET POSITION  
 PROPRIETARY FUND TYPE  
 As of December 31, 2020

	<u>2020</u>	<u>2019</u>
ASSETS		
Current Assets		
Cash and Investments	\$ 1,411,085	\$ 1,160,437
Accounts Receivable	328,070	311,094
Due from Other Governments	<u>81,000</u>	<u>109,760</u>
Total Current Assets	<u>1,820,155</u>	<u>1,581,291</u>
Noncurrent Assets		
Capital Assets, net of accumulated depreciation	<u>17,866,463</u>	<u>18,264,095</u>
Total Noncurrent Assets	<u>17,866,463</u>	<u>18,264,095</u>
TOTAL ASSETS	<u>19,686,618</u>	<u>19,845,386</u>
LIABILITIES		
Current Liabilities		
Accounts Payable	69,818	73,971
Accrued Expenses	16,120	34,164
Accrued Interest Payable	83,835	83,835
Notes Payable, Current	<u>397,546</u>	<u>391,144</u>
Total Current Liabilities	<u>567,319</u>	<u>583,114</u>
Noncurrent Liabilities		
Deposits	1,360	1,360
Compensated Absences	45,749	45,749
Notes Payable, Long Term	<u>4,280,822</u>	<u>4,678,367</u>
Total Noncurrent Liabilities	<u>4,327,931</u>	<u>4,725,476</u>
TOTAL LIABILITIES	<u>4,895,250</u>	<u>5,308,590</u>
NET POSITION		
Net Investment in Capital Assets	13,188,095	13,194,584
Unrestricted	<u>1,603,273</u>	<u>1,342,212</u>
TOTAL NET POSITION	<u>\$ 14,791,368</u>	<u>\$ 14,536,796</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF NEW CASTLE, COLORADO

STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET POSITION  
PROPRIETARY FUND TYPE  
Year Ended December 31, 2020

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES		
Water Sales	\$ 1,105,859	\$ 950,518
Wastewater Sales	1,441,338	1,376,264
Trash Sales	516,297	395,070
Other Revenues	<u>49,695</u>	<u>25,807</u>
TOTAL OPERATING REVENUES	<u>3,113,189</u>	<u>2,747,659</u>
OPERATING EXPENSES		
Water	1,176,248	1,200,413
Wastewater	1,162,791	1,208,470
Trash	<u>519,556</u>	<u>338,768</u>
TOTAL OPERATING EXPENSES	<u>2,858,595</u>	<u>2,747,651</u>
OPERATING INCOME (LOSS)	<u>254,594</u>	<u>8</u>
NON-OPERATING REVENUES (EXPENSES)		
Intergovernmental Grants	81,000	109,760
Interest Income	69	-
Interest Expense	<u>(186,691)</u>	<u>(198,764)</u>
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>(105,622)</u>	<u>(89,004)</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	<u>148,972</u>	<u>(88,996)</u>
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	<u>105,600</u>	<u>126,828</u>
TOTAL CONTRIBUTIONS AND TRANSFERS	<u>105,600</u>	<u>126,828</u>
NET INCOME (LOSS)	254,572	37,832
NET POSITION, Beginning	<u>14,536,796</u>	<u>14,498,964</u>
NET POSITION, Ending	<u>\$ 14,791,368</u>	<u>\$ 14,536,796</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF NEW CASTLE, COLORADO

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUND TYPE  
 Year Ended December 31, 2020

Increase (Decrease) in Cash and Cash Equivalents

	<u>2020</u>	<u>2019</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash Received from Customers	\$ 3,096,213	\$ 2,687,621
Cash Paid to Suppliers	(1,413,406)	(1,208,552)
Cash Paid to Employees	(752,554)	(721,752)
Net Cash Provided by Operating Activities	<u>930,253</u>	<u>757,317</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Purchase of Fixed Assets	(317,200)	(163,394)
Note Payments	(391,143)	(397,050)
Interest Payments	(186,691)	(198,764)
Intergovernmental Grants	109,760	-
Tap Fees and Capital Contributions	105,600	126,828
Net Cash Used by Capital and Related Financing Activities	<u>(679,674)</u>	<u>(632,380)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest Received	<u>69</u>	<u>-</u>
Net (Decrease) in Cash and Cash Equivalents	250,648	124,937
CASH AND CASH EQUIVALENTS, Beginning	<u>1,160,437</u>	<u>1,035,500</u>
CASH AND CASH EQUIVALENTS, Ending	<u>\$ 1,411,085</u>	<u>\$ 1,160,437</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Operating Income (Loss)	<u>\$ 254,594</u>	<u>\$ 8</u>
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities		
Depreciation	714,832	797,785
Gain on Disposal of Assets		
Changes in Assets and Liabilities		
Accounts Receivable	(16,976)	(60,038)
Accounts Payable	(4,153)	6,804
Accrued Expenses	(18,044)	12,758
Total Adjustments	<u>675,659</u>	<u>757,309</u>
Net Cash Provided by Operating Activities	<u>\$ 930,253</u>	<u>\$ 757,317</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF NEW CASTLE, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Town of New Castle, Colorado was founded in 1888. The Town is governed by a Mayor and six-member council elected by the residents.

The accounting policies of the Town of New Castle, Colorado (the “Town”) conform to generally accepted accounting principles as applicable to governments. Following is a summary of the more significant policies.

**Reporting Entity**

In accordance with governmental accounting standards, the Town of New Castle has considered the possibility of inclusion of additional entities in its basic financial statements.

The definition of the reporting entity is based primarily on financial accountability. The Town is financially accountable for organizations that make up its legal entity. It is also financially accountable for legally separate organizations if Town officials appoint a voting majority of the organization’s governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the Town. The Town may also be financially accountable for governmental organizations that are fiscally dependent upon it.

Based on the application of these criteria, the Town does not include additional organizations in its reporting entity.

**Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of the given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

TOWN OF NEW CASTLE, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current *financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Property taxes, specific ownership taxes, grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Town's practice to use restricted resources first, then unrestricted resources as they are needed.

In the fund financial statements, the Town reports the following major governmental fund:

The *General Fund* is the Town's primary operating fund. It accounts for all financial resources of the Town, except those required to be accounted for in another fund.

The Town reports the following major proprietary fund:

The *Utility Fund* accounts for the financial activities associated with the provision of water, wastewater, and trash services.

TOWN OF NEW CASTLE, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation**  
(Continued)

Additionally, the Town reports the following fund type:

Permanent Fund – The *Cemetery Permanent Fund* accounts for the activities of the Town cemetery, including the sale of plots and maintenance.

**Cash and Investments**

Cash equivalents include investments with original maturities of three months or less.

Investments are recorded at fair value.

**Capital Assets**

Capital assets, which include property and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property and equipment of the Town is depreciated using the straight line method over the following estimated useful lives:

Buildings and Improvements	10 - 40 years
Water and Sewer Plants	10 - 50 years
Water and Sewer Lines	10 - 50 years
Machinery and Equipment	5 - 40 years
Infrastructure	10 - 20 years

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position and balance sheets will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position and fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

TOWN OF NEW CASTLE, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Deferred Outflows/Inflows of Resources** (Continued)

In addition to the liabilities, the statement of financial position and balance sheets will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position and fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

**Compensated Absences**

Employees of the Town are allowed to accumulate unused vacation time up to 320 hours or 40 days and an unlimited amount of unused sick time. Upon termination of employment from the Town, employees will be compensated for all accrued vacation time at their current pay rate. Employees are not compensated for any of their accrued sick time.

These compensated absences are recognized as current salary costs when earned in the proprietary fund types and when due in the governmental fund types. A liability has been recorded in the government-wide financial statements for the accrued compensated absences.

**Long-Term Obligations**

In the government-wide financial statements, and proprietary fund type in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**Net Position**

The government-wide and business-type fund financial statements utilize a net position presentation. Net position is categorized as investment in capital assets, restricted, and unrestricted.

Investment in Capital Assets is intended to reflect the portion of net position which are associated with non-liquid, capital assets less outstanding capital asset related debt. The net related debt is the debt less the outstanding liquid assets and any associated unamortized cost.

TOWN OF NEW CASTLE, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Restricted Net Position are liquid assets, which have third party limitations on their use.

Unrestricted Net Position represent assets that do not have any third party limitation on their use. While Town management may have categorized and segmented portion for various purposes, the Town Council has the unrestricted authority to revisit or alter these managerial decisions.

**Fund Balance Classification**

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable – This classification includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact. The Town reports Prepaid Items as nonspendable at December 31, 2020.
- Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The Town has classified the following amounts as restricted as of December 31, 2020:

Emergency Reserves	\$ 194,000
Parks and Recreation	124,794
Cemetery Care	<u>58,712</u>
Total	<b><u>\$ 373,506</u></b>

TOWN OF NEW CASTLE, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Fund Balance Classification** (Continued)

- **Committed** – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Directors. These amounts cannot be used for any other purpose unless the Board of Directors removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Town has classified the following amounts as committed as of December 31, 2020:

Support of Volunteer Ambulance Service	\$ 8,250
Police Training	1,976
Burning Mountain Avenue Street Maintenance	5,494
Traffic Impacts	<u>323,034</u>
Total	<b><u>\$ 338,754</u></b>

- **Assigned** – Amounts in the assigned fund balance classification are intended to be used by the Town for specific purposes but do not meet the criteria to be classified as restricted or committed. In the General Fund, assigned amounts represent intended uses established by Town Council or a Town official delegated that Town by Town Charter or ordinance.

The Town has classified the following amounts as assigned as of December 31, 2019:

Solar System Purchase	\$ 52,000
Future Capital Projects	247,859
Vehicle-Equipment Replacement	<u>10,000</u>
Total	<b><u>\$ 309,859</u></b>

- **Unassigned** – This classification includes the residual fund balance for the General Fund. The Unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The Town would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources.

TOWN OF NEW CASTLE, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Property Taxes**

Property taxes are levied on November 1 and attach as an enforceable lien on property on January 1. Taxes are payable in full on April 30 or in two installments on February 28 and June 15. The County Treasurer's office collects property taxes and remits to the Town on a monthly basis.

Since property tax revenues are collected in arrears during the succeeding year, a receivable and corresponding deferred revenue are recorded at December 31. As the tax is collected in the succeeding year, the deferred revenue is recognized as revenue and the receivable is reduced.

**Comparative Data**

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the Town's financial position and operations. However, complete comparative data in accordance with generally accepted accounting principles has not been presented since its inclusion would make the financial statements unduly complex and difficult to read.

Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**NOTE 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Budgets and Budgetary Accounting**

The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

- Prior to September 30, the Town staff submits to the Town Council a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted to obtain taxpayer comments.
- Prior to December 31, the budget is legally enacted through passage of an ordinance.

TOWN OF NEW CASTLE, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

**NOTE 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY** (Continued)

- The Town Administration is authorized to transfer budgeted amounts between departments within any fund. However, any revisions that alter the total expenditures of any fund must be approved by the Town Council.
- Budgets are legally adopted for all funds of the Town. Budgets for the General, Conservation Trust, and Cemetery Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). The Budgetary comparisons presented for the Utility Fund is presented on a non-GAAP budgetary basis. Capital outlay is budgeted as an expenditure and depreciation is not budgeted.
- Budgeted amounts in the financial statements are as originally adopted or as amended by the Town Council. All appropriations lapse at year end. Colorado governments may not exceed budgeted appropriations by fund.

**NOTE 3: DEPOSITS AND INVESTMENTS**

A summary of deposits and investments as of December 31, 2020 follows:

Cash Deposits	\$ 1,823,730
Investments	<u>1,907,937</u>
Total	<u><b>\$ 3,731,667</b></u>

The above amounts are classified in the statement of Net Position as follows:

Governmental Activities	\$ 2,320,582
Business-Type Activities	<u>1,411,085</u>
Total	<u><b>\$ 3,731,667</b></u>

**Deposits**

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Colorado Public Deposit Protection Act (PDPA) requires that all units of local government deposit cash in eligible public depositories. Eligibility is determined by state regulations. At December 31, 2020, State regulatory commissioners have indicated that all financial institutions holding deposits for the Town are eligible public depositories. Amounts on deposit in excess of federal insurance levels must be collateralized by eligible collateral as determined by the PDPA. PDPA allows the financial institution to create a single collateral pool for all public funds held.

TOWN OF NEW CASTLE, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

**NOTE 3: DEPOSITS AND INVESTMENTS** (Continued)

**Deposits** (Continued)

Custodial Credit Risk – Deposits (Continued)

The pool is to be maintained by another institution or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits.

The Town has no policy regarding custodial credit risk for deposits.

At December 31, 2020, the Town had deposits with financial institutions with a carrying amount of \$1,823,730. The bank balances with the financial institutions were \$1,717,683. Of these balances, \$250,000 was covered by federal depository insurance, \$1,467,683 was covered by collateral held by authorized escrow agents in the financial institution's name (PDPA) and \$80,107 were uninsured.

**Investments**

Interest Rate Risk

The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

Colorado statutes specify in which instruments the units of local government may invest which include:

- Obligations of the United States and certain U.S. government agency securities
- General obligation and revenue bonds of U.S. local government entities
- Commercial paper
- Local government investment pools
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds
- Guaranteed investment contracts

The above investments are authorized for all funds and fund types used by Colorado municipalities.

TOWN OF NEW CASTLE, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

**NOTE 3: DEPOSITS AND INVESTMENTS** (Continued)

Local Government Investment Pools

The Town had invested \$1,326,233 in the Colorado Surplus Asset Fund Trust (CSAFE) an investment vehicle established for local government entities in Colorado pursuant to Title 24, Article 75, Part 7 of the Colorado Revised Statutes, to pool surplus funds for investment purposes. The State Securities Commissioner administers and enforces the requirements of creating and operating the Pools. CSAFE reports its underlying investments at amortized costs and is considered a qualifying external investment pool under GASB Statement 79. CSAFE operates similar to money market funds where each share is equal in value to \$1.00. The fair value of the position in the pools is the same as the value of the pooled shares.

CSAFE is rated AAAM by Standard and Poor's. The designated custodial bank provides safekeeping and depository services in connection with the direct investment and withdrawal functions. Substantially all securities are owned by the pools and held by the Federal Reserve Bank in the account maintained for the custodial bank. The custodian's internal records identify the investments owned by the pools. Investments of the pools comply with state statutes, consisting of U.S. Treasury bills, notes and note strips, repurchase agreements, U.S. Instrumentalities, Commercial Paper, Bank Deposits and Money Market Funds. CSAFE does not have any limitations or restrictions on participant withdrawals.

The Town had invested \$581,704 in the Colorado Government Liquid Asset Trust (ColoTrust) which has a credit rating of AAAM by Standard and Poor's. ColoTrust is an investment vehicle established for local government entities in Colorado to pool surplus funds and is regulated by the State Securities Commissioner. It operates similarly to a money market fund and each share is equal in value to \$1.00. Investments consist of U.S. Treasury and U.S. Agency securities, and repurchase agreements collateralized by U.S. Treasury and U.S. Agency securities. A designated custodial bank provides safekeeping and depository services in connection with the direct investment and withdrawal functions. Substantially all securities owned are held by the Federal Reserve Bank in the account maintained for the custodial bank. The custodian's internal records identify the investments owned by the entities.

ColoTrust is not a 2a7-like external investment pool. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. The government-investor does not "look through" the pool to report a pro rata share of the pool's investments, receivables, and payables.

**Fair Value**

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant observable inputs.

TOWN OF NEW CASTLE, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

**NOTE 3: DEPOSITS AND INVESTMENTS** (Continued)

**Fair Value** (Continued)

The Town does not carry any additional investments subject to these fair value measurements.

**NOTE 4: CAPITAL ASSETS**

Capital assets activity for the year ended December 31, 2020 is summarized below:

	Balances <u>12/31/19</u>	<u>Additions</u>	<u>Deletions</u>	Balances <u>12/31/20</u>
<b>Governmental Activities</b>				
Capital Assets, not depreciated				
Land	\$ 15,214,000	\$ -	\$ -	\$ 15,214,000
Construction in Progress	<u>160,217</u>	<u>88,460</u>	<u>-</u>	<u>248,677</u>
Total Capital Assets, not depreciated	<u>15,374,217</u>	<u>88,460</u>	<u>-</u>	<u>15,462,677</u>
Capital Assets, depreciated				
Buildings	4,363,415	-	-	4,363,415
Machinery and Equipment	1,021,193	138,407	48,208	1,111,392
Infrastructure	<u>17,789,420</u>	<u>262,706</u>	<u>-</u>	<u>18,052,126</u>
Total Capital Assets, depreciated	<u>23,174,028</u>	<u>401,113</u>	<u>48,208</u>	<u>23,526,933</u>
Less Accumulated Depreciation				
Buildings	1,968,260	131,387	-	2,099,647
Machinery and Equipment	936,959	43,761	48,208	932,512
Infrastructure	<u>8,978,976</u>	<u>773,079</u>	<u>-</u>	<u>9,752,055</u>
Total Accumulated Depreciation	<u>11,884,195</u>	<u>948,227</u>	<u>48,208</u>	<u>12,784,214</u>
Total Capital Assets, depreciated, Net	<u>11,289,833</u>	<u>(547,114)</u>	<u>-</u>	<u>10,742,719</u>
Governmental Activities, Capital Assets, Net	<u>\$ 26,664,050</u>	<u>\$ (458,654)</u>	<u>\$ -</u>	<u>\$ 26,205,396</u>

TOWN OF NEW CASTLE, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

**NOTE 4: CAPITAL ASSETS (Continued)**

	Balances <u>12/31/19</u>	Additions	Deletions	Balances <u>12/31/20</u>
<b>Business-Type Activities</b>				
Capital Assets, not depreciated				
Land	\$ 469,741	\$ -	\$ -	\$ 469,741
Water Rights	<u>516,282</u>	-	-	<u>516,282</u>
Total Capital Assets, not depreciated	<u>986,023</u>	-	-	<u>986,023</u>
Capital Assets, depreciated				
Buildings and Improvements	17,172,218	-	-	17,172,218
Distribution and Collection	11,166,613	191,098	-	11,357,711
Machinery and Equipment	<u>631,366</u>	<u>126,102</u>	-	<u>757,468</u>
Total Capital Assets, depreciated	<u>28,970,197</u>	<u>317,200</u>	-	<u>29,287,397</u>
Less: Accumulated Depreciation				
Buildings and Improvements	6,420,746	427,604	-	6,848,350
Distribution and Collection	4,914,807	223,668	-	5,138,475
Machinery and Equipment	<u>356,572</u>	<u>63,560</u>	-	<u>420,132</u>
Total Accumulated Depreciation	<u>11,692,125</u>	<u>714,832</u>	-	<u>12,406,957</u>
Total Capital Assets, depreciated, Net	<u>17,278,072</u>	<u>397,632</u>	-	<u>16,880,440</u>
Business-Type Activities, Capital Assets, Net	<u>\$ 18,264,095</u>	<u>\$ 397,632</u>	\$ -	<u>\$ 17,866,463</u>

Depreciation expense was charged to functions/programs of the Town as follows:

**Governmental Activities**

General Government	\$ 17,194
Public Safety	49,961
Public Works	801,837
Parks and Recreation	<u>79,235</u>
Total	<u>\$ 948,227</u>

**Business-type Activities**

Water	\$ 276,028
Sewer	<u>438,804</u>
Total	<u>\$ 714,832</u>

TOWN OF NEW CASTLE, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

**NOTE 5: LONG-TERM DEBT**

**Governmental Activities**

Following is a summary of long-term debt transactions for the governmental activities for the year ended December 31, 2020.

	<u>Balance</u> <u>12/31/19</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>12/31/20</u>	<u>Due In</u> <u>One Year</u>
GO Bonds, Series 2010	\$ 43,000	\$ -	\$ 43,000	\$ -	\$ -
Notes Payable	428,393	-	43,590	384,803	45,615
Accrued Compensated Absences	<u>99,784</u>	<u>8,612</u>	<u>-</u>	<u>108,396</u>	<u>27,099</u>
Total	<u>\$ 571,177</u>	<u>\$ 8,612</u>	<u>\$ 86,590</u>	<u>\$ 493,199</u>	<u>\$ 72,714</u>

Accrued Compensated Absences are being paid from resources generated by the General Fund.

**General Obligation Bonds, Series 2010**

On April 8, 2010, the Town issued \$700,000 Limited Tax General Obligation Bonds, Series 2010. Proceeds of the bonds are used to pay costs related to the Town's improvements of its potable water treatment and distribution facilities. The bonds carry interest rates ranging from 3.1% to 5.4%. Semi-annual principal and interest payments are due on April 15 and October 15 through 2020.

**Note Payable**

The Town has also obtained a line of credit in the amount of \$810,000. The original note required monthly payments of principle and interest at 5.25%. The Town refinanced this note during 2011 to obtain a lower interest rate. The new rate is 4.375% for five years. After five years, the rate changes to Prime plus 0.5% with a floor of 4.75% and a ceiling of 5.25%. All other terms of the note remain the same. The note matures in April 2028.

TOWN OF NEW CASTLE, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

**NOTE 5: LONG-TERM DEBT**(Continued)

**Future Debt Service Requirements**

Annual debt service requirements for the Notes and Bonds Payable at December 31, 2020 are as follows:

<u>Year Ended December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 45,615	\$ 15,940	\$ 61,555
2022	47,651	13,904	61,555
2023	49,778	11,777	61,555
2024	52,000	9,555	61,555
2025	54,321	7,234	61,555
2026 – 2028	<u>135,438</u>	<u>7,262</u>	<u>142,700</u>
<b>Total Debt Service Requirements</b>	<b><u>\$ 384,803</u></b>	<b><u>\$ 65,673</u></b>	<b><u>\$ 450,476</u></b>

**Business-Type Activities**

Following is a summary of long-term debt transactions for the business-type activities for the year ended December 31, 2020.

	<u>Balance</u> <u>12/31/19</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>12/31/20</u>	<u>Due In</u> <u>One Year</u>
2004 CWCB Loan	\$ 487,608	\$ -	\$ 21,462	\$ 466,146	\$ 22,428
2008 CWRPDA Loan	<u>4,581,904</u>	<u>-</u>	<u>369,682</u>	<u>4,212,222</u>	<u>375,118</u>
Total	<b><u>\$ 5,069,512</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 391,144</u></b>	<b><u>\$ 4,678,368</u></b>	<b><u>\$ 397,546</u></b>

**Loans Payable**

**2004 Colorado Water Conservation Board (CWCB) Loan**

Proceeds of this loan were used for the construction of a new diversion structure and pump station on the Colorado River, and a raw water pipeline to the Town's water treatment facility. Principal and interest payments are due annually on August 1. Interest accrues at 4.5%. This loan matures on August 1, 2035.

**2008 Colorado Water Resources & Power Development Town (CWRPDA) Loan**

Proceeds of this loan were used for the construction of a new wastewater treatment facility and improvements to the wastewater system of the Town. Principal and interest payments are due annually on August 1. Interest accrues at 3.45%. This loan matures on August 1, 2030.

TOWN OF NEW CASTLE, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

**NOTE 5: LONG-TERM DEBT**(Continued)

**Future Debt Service Requirements**

Annual debt service requirements for the outstanding loans at December 31, 2019 are as follows:

<u>Year Ended December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 397,547	\$ 178,269	\$ 575,816
2022	409,429	169,890	579,319
2023	415,919	160,979	576,898
2024	422,459	151,765	574,224
2025	434,483	142,286	576,768
2026-2030	2,407,983	462,377	2,870,360
2031-2035	<u>190,550</u>	<u>26,477</u>	<u>217,027</u>
<b>Total Debt Service Requirements</b>	<b><u>\$ 4,678,368</u></b>	<b><u>\$ 1,677,498</u></b>	<b><u>\$ 7,144,059</u></b>

**NOTE 6: RETIREMENT COMMITMENTS**

**Employee Pension Plan**

The Town contributes to a multiple employer defined contribution retirement plan administered by the Colorado Officials and Employees Retirement Association. Every employee who is employed by the Town is eligible to participate in the Plan immediately upon hire. Both the Town and the employee contribute from three to six percent of the employee's base salary. Plan provisions are established and may be amended by Town Council. During the years ended December 31, 2019 and 2020, employer and employees contributed \$76,135 and \$80,715, respectively, equal to their required contribution

Participants vest in employer contributions and in earnings, losses, and changes in fair market value of Plan assets at a rate of 20% for each full twelve months of participating in the Plan. Participants are immediately vested in their own contributions and earnings.

**NOTE 7: PUBLIC ENTITY RISK POOL**

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. For these risks of loss, the Town is involved with the Colorado Intergovernmental Risk Sharing Agency (CIRSA), a separate and independent governmental and legal entity formed by intergovernmental agreement by member municipalities pursuant to the provision of 24-10-115.5, Colorado Revised Statutes (1982 Replacement Volume) and Colorado Constitution, Article XIV, Section 18(2).

TOWN OF NEW CASTLE, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

**NOTE 7: PUBLIC ENTITY RISK POOL** (Continued)

The purposes of CIRSA are to provide members defined liability, property, and workers compensation coverages and to assist members in preventing and reducing losses and injuries to municipal property and to persons or property which might result in claims being made against members of CIRSA, their employees and officers.

It is the intent of the members of CIRSA to create an entity in perpetuity which will administer and use funds contributed by the members to defend and indemnify, in accordance with the bylaws, any member of CIRSA against stated liability of loss, to the limit of the financial resources of CIRSA.

It is also the intent of the members to have CIRSA provide continuing stability and availability of needed coverages at reasonable costs. All income and assets of CIRSA shall be at all times dedicated to the exclusive benefit of its members. CIRSA is a separate legal entity and the Town does not approve budgets nor does it have the ability to significantly affect the operations of entity.

**NOTE 8: COMMITMENTS AN CONTINGENCIES**

**Tabor Amendment**

Colorado voters passed an amendment to the State Constitution, Article X, Section 20, which has several limitations, including revenue raising, spending abilities, and other specific requirements of state and local government. On November 1994, voters within the Town approved the collection, retention and expenditure of State grants, all sales and use taxes and all other revenue generated by the Town in 1995 and subsequent years without limitation, notwithstanding the provisions of the Amendment. The Town has established an emergency reserve, representing 3% of qualifying expenditures, as required by the Amendment. At December 31, 2020, the emergency reserve of \$194,000 was recorded in the General Fund

**NOTE 9: SUBSEQUENT EVENTS**

Potential subsequent events were considered through July 1, 2020. It was determined that the following event is required to be disclosed through this date.

**REQUIRED SUPPLEMENTARY INFORMATION**

TOWN OF NEW CASTLE, COLORADO

GENERAL FUND  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE Positive (Negative)	2019 ACTUAL
<b>REVENUES</b>				
Taxes	\$ 2,375,556	\$ 2,834,664	\$ 459,108	\$ 2,395,780
Licenses and Permits	74,600	77,913	3,313	101,058
Intergovernmental	993,344	554,991	(438,353)	670,626
Charges for Services	184,240	118,681	(65,559)	210,621
Court	14,900	12,565	(2,335)	16,572
Developer Reimbursements	30,000	39,544	9,544	57,014
Interest	26,500	14,024	(12,476)	29,175
Sale of Assets	21,300	18,102	(3,198)	248,928
Miscellaneous	33,450	37,295	3,845	85,156
<b>TOTAL REVENUES</b>	<u>3,753,890</u>	<u>3,707,779</u>	<u>(46,111)</u>	<u>3,814,930</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
General Government	1,120,913	432,653	688,260	456,027
Public Safety	1,009,755	982,748	27,007	919,334
Public Works	767,424	632,601	134,823	676,673
Health and Welfare	30,000	25,589	4,411	23,584
Parks and Recreation	716,968	684,043	32,925	684,730
Capital Outlay	-	367,466	(367,466)	65,509
Debt Service				
Principal	86,200	86,590	(390)	122,646
Interest	19,524	19,126	398	25,486
<b>TOTAL EXPENDITURES</b>	<u>3,750,784</u>	<u>3,230,816</u>	<u>519,968</u>	<u>2,973,989</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>3,106</u>	<u>476,963</u>	<u>473,857</u>	<u>840,941</u>
<b>NET CHANGE IN FUND BALANCE</b>	3,106	476,963	473,857	840,941
FUND BALANCE, Beginning	<u>1,714,241</u>	<u>2,151,842</u>	<u>437,601</u>	<u>1,310,901</u>
FUND BALANCE, Ending	<u>\$ 1,717,347</u>	<u>\$ 2,628,805</u>	<u>\$ 911,458</u>	<u>\$ 2,151,842</u>

See the accompanying independent auditors' report.

**COMBINING AND INDIVIDUAL FUND SCHEDULES**

TOWN OF NEW CASTLE, COLORADO

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2020

	SPECIAL REVENUE FUND	PERMANENT FUND	TOTALS	
	CONSERVATION TRUST FUND	CEMETERY TRUST FUND	2020	2019
ASSETS				
Cash	\$ 120,794	\$ 58,927	\$ 179,721	\$ 136,709
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ -	\$ 215	\$ 215	\$ 287
FUND EQUITY				
Fund Balance				
Restricted for Cemetery Care	\$ -	\$ 58,712	\$ 58,712	\$ 53,325
Restricted for Park and Recreation	120,794	-	120,794	83,097
TOTAL FUND EQUITY	120,794	58,712	179,506	136,422
TOTAL LIABILITIES AND FUND BALANCES	\$ 120,794	\$ 58,927	\$ 179,721	\$ 136,709

See the accompanying independent auditors' report.

TOWN OF NEW CASTLE, COLORADO

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
Year Ended December 31, 2020

	SPECIAL REVENUE FUND	PERMANENT FUND	TOTALS	
	CONSERVATION TRUST FUND	CEMETERY TRUST FUND	2020	2019
REVENUES				
Intergovernmental	\$ 51,935	\$ -	\$ 51,935	\$ 55,230
Charges for Services	-	5,500	5,500	9,200
Interest	60	102	162	368
<b>TOTAL REVENUES</b>	<b>51,995</b>	<b>5,602</b>	<b>57,597</b>	<b>64,798</b>
EXPENDITURES				
Health and Welfare	-	215	215	2,505
Parks and Recreation	14,298	-	14,298	9,163
<b>TOTAL EXPENDITURES</b>	<b>14,298</b>	<b>215</b>	<b>14,513</b>	<b>11,668</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>37,697</b>	<b>5,387</b>	<b>43,084</b>	<b>53,130</b>
FUND BALANCES, Beginning	83,097	53,325	136,422	83,292
FUND BALANCES, Ending	<u>\$ 120,794</u>	<u>\$ 58,712</u>	<u>\$ 179,506</u>	<u>\$ 136,422</u>

See the accompanying independent auditors' report.

TOWN OF NEW CASTLE, COLORADO

CONSERVATION TRUST FUND  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2020

	2020			VARIANCE Positive (Negative)	2019 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL		
REVENUES					
Intergovernmental	\$ 40,000	\$ 40,000	\$ 51,935	\$ 11,935	\$ 55,230
Interest	40	40	60	20	47
TOTAL REVENUES	<u>40,040</u>	<u>40,040</u>	<u>51,995</u>	<u>11,955</u>	<u>55,277</u>
EXPENDITURES					
Parks and Recreation	<u>14,000</u>	<u>19,500</u>	<u>14,298</u>	<u>5,202</u>	<u>9,163</u>
NET CHANGE IN FUND BALANCE	26,040	20,540	37,697	17,157	46,114
FUND BALANCE, Beginning	<u>81,295</u>	<u>81,295</u>	<u>83,097</u>	<u>1,802</u>	<u>36,983</u>
FUND BALANCE, Ending	<u>\$ 107,335</u>	<u>\$ 101,835</u>	<u>\$ 120,794</u>	<u>\$ 18,959</u>	<u>\$ 83,097</u>

See the accompanying independent auditors' report.

TOWN OF NEW CASTLE, COLORADO

CEMETERY FUND  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2020

	2020			VARIANCE	2019
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	Positive (Negative)	ACTUAL
REVENUES					
Sale of Plots	\$ 3,000	\$ 3,000	\$ 5,500	\$ 2,500	\$ 9,200
Interest and Other	300	300	102	(198)	321
TOTAL REVENUES	<u>3,300</u>	<u>3,300</u>	<u>5,602</u>	<u>2,302</u>	<u>9,521</u>
EXPENDITURES					
Health and Welfare	<u>2,000</u>	<u>2,600</u>	<u>215</u>	<u>2,385</u>	<u>2,505</u>
NET CHANGE IN FUND BALANCE	1,300	700	5,387	4,687	7,016
FUND BALANCE, Beginning	<u>38,941</u>	<u>38,941</u>	<u>53,325</u>	<u>14,384</u>	<u>46,309</u>
FUND BALANCE, Ending	<u>\$ 40,241</u>	<u>\$ 39,641</u>	<u>\$ 58,712</u>	<u>\$ 19,071</u>	<u>\$ 53,325</u>

See the accompanying independent auditors' report.

TOWN OF NEW CASTLE, COLORADO

UTILITY FUND  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2020

	2020			VARIANCE Positive (Negative)	2019 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL		
REVENUES					
Water Sales	\$ 1,025,709	\$ 1,105,429	\$ 1,105,859	\$ 430	\$ 950,518
Wastewater Sales	1,434,843	1,440,013	1,441,338	1,325	1,376,264
Trash Sales	519,294	516,079	516,297	218	395,070
Intergovernmental Grants	66,872	81,000	81,000	-	109,760
Tap Fees and Contributions	216,000	105,600	105,600	-	126,828
Interest	200	200	69	(131)	-
Other Revenues	2,200	49,655	49,695	40	25,807
<b>TOTAL REVENUES</b>	<b>3,265,118</b>	<b>3,297,976</b>	<b>3,299,858</b>	<b>1,882</b>	<b>2,984,247</b>
EXPENDITURES					
Water	1,069,391	989,345	890,315	99,030	881,299
Wastewater	1,375,265	878,613	733,892	144,721	729,799
Trash	514,969	520,900	519,556	1,344	338,768
Debt Service	-	577,837	577,835	2	595,814
Capital Outlay	184,810	218,080	317,200	(99,120)	163,394
<b>TOTAL EXPENDITURES</b>	<b>3,144,435</b>	<b>3,184,775</b>	<b>3,038,798</b>	<b>145,977</b>	<b>2,709,074</b>
<b>NET INCOME, Budget Basis</b>	<b>\$ 120,683</b>	<b>\$ 113,201</b>	<b>261,060</b>	<b>\$ 147,859</b>	<b>275,173</b>
GAAP BASIS ADJUSTMENTS					
Capital Outlay			317,200		163,394
Loan Principal Payments			391,144		397,050
Depreciation			(714,832)		(797,785)
<b>NET INCOME, GAAP Basis</b>			<b>254,572</b>		<b>37,832</b>
<b>NET POSITION, Beginning</b>			<b>14,536,796</b>		<b>14,498,964</b>
<b>NET POSITION, Ending</b>			<b>\$ 14,791,368</b>		<b>\$ 14,536,796</b>

See the accompanying independent auditors' report.

## **COMPLIANCE**

The public report burden for this information collection is estimated to average 380 hours annually.

<b>LOCAL HIGHWAY FINANCE REPORT</b>		City or County: Town of New Castle
		YEAR ENDING : December 2020
This Information From The Records Of Town of New Castle:	Prepared By: Phone:	Loni Burk (970) 984-2311, x113

**I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE**

ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available				
2. Minus amount used for collection expenses				
3. Minus amount used for nonhighway purposes				
4. Minus amount used for mass transit				
5. Remainder used for highway purposes				

**II. RECEIPTS FOR ROAD AND STREET PURPOSES**

**III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES**

ITEM	AMOUNT	ITEM	AMOUNT
<b>A. Receipts from local sources:</b>		<b>A. Local highway disbursements:</b>	
1. Local highway-user taxes		1. Capital outlay (from page 2)	96,641
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	546,892
b. Motor Vehicle (from Item I.B.5.)		3. Road and street services:	
c. Total (a.+b.)		a. Traffic control operations	28,712
2. General fund appropriations	169,901	b. Snow and ice removal	63,188
3. Other local imposts (from page 2)	753,618	c. Other	50,349
4. Miscellaneous local receipts (from page 2)	210,461	d. Total (a. through c.)	142,249
5. Transfers from toll facilities		4. General administration & miscellaneous	23,766
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	469,241
a. Bonds - Original Issues		6. Total (1 through 5)	1,278,789
b. Bonds - Refunding Issues		<b>B. Debt service on local obligations:</b>	
c. Notes		1. Bonds:	
d. Total (a. + b. + c.)	0	a. Interest	
7. Total (1 through 6)	1,133,980	b. Redemption	
<b>B. Private Contributions</b>		c. Total (a. + b.)	0
<b>C. Receipts from State government</b> (from page 2)	144,809	2. Notes:	
<b>D. Receipts from Federal Government</b> (from page 2)	0	a. Interest	
<b>E. Total receipts (A.7 + B + C + D)</b>	1,278,789	b. Redemption	
		c. Total (a. + b.)	0
		3. Total (1.c + 2.c)	0
		<b>C. Payments to State for highways</b>	
		<b>D. Payments to toll facilities</b>	
		<b>E. Total disbursements (A.6 + B.3 + C + D)</b>	1,278,789

**IV. LOCAL HIGHWAY DEBT STATUS**

(Show all entries at par)

	Opening Debt	Amount Issued	Redemptions	Closing Debt
<b>A. Bonds (Total)</b>				0
1. Bonds (Refunding Portion)				
<b>B. Notes (Total)</b>				0

**V. LOCAL ROAD AND STREET FUND BALANCE**

	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
		1,278,789	1,278,789		0

Notes and Comments:

<b>LOCAL HIGHWAY FINANCE REPORT</b>		STATE: Colorado	
		YEAR ENDING (mm/yy): December 2020	
<b>II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL</b>			
<b>ITEM</b>	<b>AMOUNT</b>	<b>ITEM</b>	<b>AMOUNT</b>
<b>A.3. Other local imposts:</b>		<b>A.4. Miscellaneous local receipts:</b>	
a. Property Taxes and Assessments	0	a. Interest on investments	32
b. Other local imposts:		b. Traffic Fines & Penalties	2,391
1. Sales Taxes	720,196	c. Parking Garage Fees	
2. Infrastructure & Impact Fees	1,795	d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	4,200
4. Licenses		f. Charges for Services	
5. Specific Ownership &/or Other	31,627	g. Other Misc. Receipts	3,838
6. Total (1. through 5.)	753,618	h. Other	200,000
c. Total (a. + b.)	753,618	i. Total (a. through h.)	210,461
	(Carry forward to page 1)		(Carry forward to page 1)
<b>III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL</b>			
<b>ITEM</b>	<b>AMOUNT</b>	<b>ITEM</b>	<b>AMOUNT</b>
<b>C. Receipts from State Government</b>		<b>D. Receipts from Federal Government</b>	
1. Highway-user taxes	125,508	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	19,301	d. Federal Transit Admin	
d. Other (Specify) - DOLA Grant		e. U.S. Corps of Engineers	
e. Other (Specify)		f. Other Federal	
f. Total (a. through e.)	19,301	g. Total (a. through f.)	0
4. Total (1. + 2. + 3.f)	144,809	3. Total (1. + 2.g)	
			(Carry forward to page 1)
		ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)
		TOTAL (c)	
<b>A.1. Capital outlay:</b>			
a. Right-Of-Way Costs			0
b. Engineering Costs			0
c. Construction:			
(1). New Facilities			0
(2). Capacity Improvements			0
(3). System Preservation		94,781	94,781
(4). System Enhancement & Operation		1,860	1,860
(5). Total Construction (1) + (2) + (3) + (4)		0	96,641
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)		0	96,641
			(Carry forward to page 1)
<b>Notes and Comments:</b>			

Town of New Castle - General Fund  
 2020 Original Budget vs 2020 Actual

	GENERAL FUND		
	2020	2020	
	Orig Budget	Actual	Variance
<b>Revenues</b>			
Administration	2,303,549	1,961,585	(341,964)
Building & Planning	94,650	107,528	12,878
Municipal Court	15,000	11,423	(3,577)
Parks Capital	243,071	290,971	47,900
Parks Maintenance	119,936	138,359	18,423
Public Safety	10,650	18,388	7,738
Recreation	163,825	104,686	(59,139)
Street Maintenance	803,209	1,074,838	271,629
<b>Total Revenues</b>	<b>3,753,890</b>	<b>3,707,778</b>	<b>(46,112)</b>
<b>Expenses</b>			
Administration	1,165,074	448,396	(716,678)
Building & Planning	196,185	174,527	(21,658)
Health & Welfare	30,000	25,589	(4,411)
Municipal Court	28,750	24,054	(4,696)
Parks Capital	63,556	97,755	34,199
Parks Maintenance	315,355	367,499	52,144
Public Safety	981,005	938,482	(42,523)
Recreation	399,620	316,544	(83,076)
Street Maintenance	544,245	809,548	265,303
Town Maintenance	26,994	28,421	1,427
<b>Total Expenses</b>	<b>3,750,784</b>	<b>3,230,815</b>	<b>(519,969)</b>
<b>Net Income</b>	<b>3,106</b>	<b>476,963</b>	<b>473,857</b>

Town of New Castle - General Fund  
 2020 Original Budget vs 2020 Actual

	<b>GENERAL FUND</b>		
	<b>2020</b>	<b>2020</b>	
	<b>Orig Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Key Revenues Variances:</b>			
<b>Admin:</b>			
Sales Tax	1,521,939	1,924,198	402,259
Tobacco Tax	7,000	54,441	47,441
Downtown Revitaliz Grant	0	23,879	23,879
County Sales Tax (Streets)	151,578	164,290	12,712
Specific Ownership Tax	25,000	31,627	6,627
Severance Tax Distribution	45,000	50,898	5,898
Pinnacol Work Comp Dividend	0	5,373	5,373
Franchise Tax	125,000	128,478	3,478
Liquor Licenses	2,500	5,855	3,355
LoVa Trail Construction Grant	625,000	46,894	(578,106)
Mineral Lease Distribution	110,000	45,919	(64,081)
Burning Mtn Festival Rev	15,000	113	(14,887)
Interest on Investments	26,500	14,023	(12,477)
Highway Use Tax	133,483	125,508	(7,975)
Use Tax	43,200	36,307	(6,893)
Other Special Events	5,000	0	(5,000)
Lodging Tax	17,000	12,041	(4,959)
Business Licenses	7,100	5,000	(2,100)
Property Tax	480,890	480,200	(690)
<b>Building &amp; Planning:</b>			
Developer Reimbursements	30,000	39,544	9,544
Building Permits	63,000	65,354	2,354
<b>Streets:</b>			
Streets Grants (FMLD)	0	200,000	200,000
Traffic Impact Fee	25,116	1,795	(23,321)
County Road & Bridge (Sts)	33,570	0	(33,570)
<b>Parks &amp; Rec:</b>			
Rec Fitness Activities	4,000	7,657	3,657
Rec Basketball Programs (All)	14,800	16,940	2,140
Soccer (Rec Dept)	80,200	40,362	(39,838)
Dirty Hog Dash Revenue	12,800	0	(12,800)
Sponsorships/Scholarships	4,500	0	(4,500)
Community Center Rentals	12,000	8,510	(3,490)
5k Race	2,500	50	(2,450)
<b>Other Misc Revenue</b>	<b>130,214</b>	<b>172,522</b>	<b>42,308</b>
<b>Total Revenues</b>	<b>3,753,890</b>	<b>3,707,778</b>	<b>(46,112)</b>

Town of New Castle - General Fund  
 2020 Original Budget vs 2020 Actual

	<b>GENERAL FUND</b>		
	<b>2020</b>	<b>2020</b>	
	<b>Orig Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Key Expense Variances:</b>			
Salaries - all depts	1,469,100	1,375,850	(93,250)
Benefits - all depts	168,365	156,279	(12,086)
Training, Meals, Lodging - all depts	40,835	18,474	(22,361)
Health Insurance - all depts	323,900	318,265	(5,635)
P/C, W/C Insurance - all depts	73,635	68,805	(4,830)
<b>Admin:</b>			
LoVa Trail Construction Grant	628,000	38,238	(589,762)
Burning Mtn Festival Exp	15,000	62	(14,938)
Legal Services - admin	30,000	15,166	(14,834)
LoVa Operations	12,500	0	(12,500)
Econ Dev/Enhancement	18,000	7,874	(10,126)
Election Expense	9,400	816	(8,584)
DownTown Group Exp	6,000	0	(6,000)
Community Market	6,500	610	(5,890)
HPC Expenses	2,000	0	(2,000)
LoVa Trail Planning Grant	10,000	26,647	16,647
DownTown Revitalization Grant	0	26,267	26,267
<b>Public Safety:</b>			
PD Vehicle Purchase	28,000	0	(28,000)
PD Ammunition Expense	4,000	817	(3,183)
Atty Fees - muni court	15,000	11,915	(3,085)
PD Evidence Storage Bay	0	16,657	16,657
<b>Streets:</b>			
Street Crack Seal, Sidewalk, Chip Seal	52,000	22,746	(29,254)
Street Lights Exp	57,000	50,349	(6,651)
Equip Maint - Streets	10,200	7,158	(3,042)
Pedestrian Safety	0	20,208	20,208
Vehicle Purchase-Streets	0	66,701	66,701
Street Asphalt Overlay	30,000	262,706	232,706
<b>Parks &amp; Rec:</b>			
Rec Programs	194,620	153,196	(41,424)
Dirty Hog Dash Exp	9,500	0	(9,500)
Trail Signs	2,000	0	(2,000)
Tree Maintenance-Parks	3,000	6,308	3,308
New Castle Trails	20,000	50,500	30,500
Vehicle Purchase-Parks Capital	0	36,199	36,199
<b>All other expenses</b>	<b>512,229</b>	<b>472,002</b>	<b>(40,227)</b>
<b>Total expenses</b>	<b>3,750,784</b>	<b>3,230,815</b>	<b>(519,969)</b>

Town of New Castle - Utility Fund  
 2020 Revised Budget vs 2020 Actual

	UTILITY FUND		
	2020	2020	
	Revised Budget	Actual	Variance
<b>Revenues</b>			
Water Operating	1,110,309	1,110,654	345
Water Capital	158,650	158,650	0
WasteWater Operating	1,440,088	1,441,407	1,319
WasteWater Capital	72,850	72,844	(6)
Trash Services	516,079	516,303	224
<b>Total Revenues</b>	<b>3,297,976</b>	<b>3,299,858</b>	<b>1,882</b>
<b>Expenses</b>			
Water Operating	989,345	890,313	(99,032)
Water Capital	295,966	293,450	(2,516)
WasteWater Operating	798,230	733,562	(64,668)
WasteWater Capital	580,334	580,643	309
Trash Services	520,900	519,369	(1,531)
<b>Total Expenses</b>	<b>3,184,775</b>	<b>3,017,337</b>	<b>(167,438)</b>
<b>Net Income</b>	<b>113,201</b>	<b>282,521</b>	<b>169,320</b>

Town of New Castle - Utility Fund  
 2020 Revised Budget vs 2020 Actual

	UTILITY FUND		
	2020 Revised Budget	2020 Actual	Variance
<b>Key Expense Variances:</b>			
<b>Water:</b>			
Maintenance & Operations	87,000	65,165	(21,835)
Ruedi Water Contract	23,600	2,096	(21,504)
Computer Hardware/Software	12,000	2,363	(9,637)
Utilities	93,000	84,429	(8,571)
Internet Svc/Web Page	4,000	0	(4,000)
Call Out/ Overtime Pay	13,000	9,863	(3,137)
Equipment, Tools, Water Meter Access	10,050	6,934	(3,116)
Technical Support	8,500	5,505	(2,995)
P/C, W/C Insurance	42,000	39,336	(2,664)
Legal Services	10,000	7,364	(2,636)
<b>WasteWater:</b>			
Other Prof Services	27,000	19,961	(7,039)
Utilities	91,000	83,981	(7,019)
Equipment, Tools & Supplies	18,500	11,615	(6,885)
Chemicals	17,000	11,551	(5,449)
PortaJon Service	11,500	6,706	(4,794)
Maintenance & Operations	11,000	6,208	(4,792)
Equipment Rental	4,000	0	(4,000)
Engineering & Survey	6,000	3,451	(2,549)
Sludge Site	5,000	2,477	(2,523)
Legal Services	2,000	0	(2,000)
Good Neighbor Policy Expense	2,000	350	(1,650)
<b>All other expenses</b>	<b>2,686,625</b>	<b>2,647,982</b>	<b>(38,643)</b>
<b>Total expenses</b>	<b>3,184,775</b>	<b>3,017,337</b>	<b>(167,438)</b>



**Town of New Castle**  
450 W. Main Street  
PO Box 90  
New Castle, CO 81647

**Administration Department**  
**Phone:** (970) 984-2311  
**Fax:** (970) 984-2716  
[www.newcastlecolorado.org](http://www.newcastlecolorado.org)

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## Memorandum

**To:** Mayor Riddile & Town Council  
**From:** Dave Reynolds  
**Subject:** Agenda Item – Update from staff on nuisance code and leash laws  
**Date:** 8/3/21

**Purpose:**

The purpose of this agenda item is to allow Town Attorney David McConaughy, Police Chief Tony Pagni, and Town Planner Paul Smith the opportunity to review with Council the Town's dog leash laws, and the Town's nuisance codes. With recent concerns noted about dogs off leash and other various nuisance items, Council has requested an update on how our Municipal Code speaks to various nuisance items and what type of enforcement actions or updates to the code may be available.



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## Memorandum

**To:** Mayor Riddile & Town Council  
**From:** Dave Reynolds  
**Subject:** Agenda Item – Ordinance TC 2021-5  
**Date:** 8/3/21

**Purpose:**

The purpose of this agenda item is to consider Ordinance TC 2021-5.

It has come to staff's attention that Colorado laws which mandate a 500' separation between schools and retail establishments that sell tobacco products may be in conflict with our current zoning standards.

Specifically, Colorado Law states the following:

(1)(a) Unless a local authority has approved an application for a new retail location pursuant to an ordinance or resolution adopted pursuant to subsection (1)(d) of this section, the division shall not approve a state license application for the new retail location if the new retail location is located within five hundred feet of a school. The distance between the new retail location and the school is measured from the nearest property line of land used for school purposes to the nearest portion of the building where cigarettes, tobacco products, or nicotine products will be sold, using a route of direct pedestrian access.

(b) This subsection (1) does not apply to retail locations at which cigarettes, tobacco products, or nicotine products were sold before July 14, 2020.

(c) If a retail location that was in existence as of July 14, 2020, is transferred to a new owner after July 14, 2020, the new owner need not comply with this section (1).

(d) A local authority may by ordinance or resolution:

(I) Eliminate one or more types of schools from the distance restrictions set forth in subsection

(1)(A) of this section; or

(II) Adopt shorter distance restrictions.

As with the Town's recent adoption of an ordinance to adjust the distance between liquor license holders and schools, staff is recommending the consideration of an ordinance which would adjust the distance between retail tobacco sales and schools. Staff feels that the full 500' separation is not feasible in many areas of town due to the placement of commercial zoning in close proximity to various schools.

**Town of New Castle, Colorado  
Ordinance No. TC 2021-5**

**AN ORDINANCE OF THE NEW CASTLE TOWN COUNCIL  
AMENDING CHAPTER 5.32 OF THE MUNICIPAL CODE  
CONCERNING TOBACCO RETAILER LICENSES**

**WHEREAS**, the Town of New Castle (“Town”) is a home rule municipality having all powers conferred by Article XX of the Colorado Constitution; and

**WHEREAS**, the Town Council (“Council”) has exercised these powers by the adoption of Chapter 5.32 of the New Castle Municipal Code concerning tobacco retailer licenses; and

**WHEREAS**, pursuant to that chapter and the provisions in CRS 44-7-101 *et seq.*, the Town may issue tobacco retailer licenses; and

**WHEREAS**, pursuant to CRS 44-7-104.7(1)(a), no new tobacco retail location may be located within five hundred feet of a school; and

**WHEREAS**, pursuant to CRS 44-7-104.7(1)(d)(II), Council is authorized to adopt shorter distance restrictions for tobacco retailers; and

**WHEREAS**, Council wishes to reduce the five-hundred-foot distance requirement in CRS 44-7-104.7(1)(a) for retail locations within the Town at which cigarettes, tobacco products, or nicotine products are sold.

**NOW THEREFORE BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF NEW CASTLE, COLORADO:**

**Section 1. Recitals.** The foregoing recitals are incorporated herein as findings of the New Castle Town Council.

**Section 2. Amendment.** Section 5.32.040(B) of the New Castle Municipal Code is amended to read as follows, with added language in **bold** and **underlined**:

5.32.040

...

B. Tobacco retailers shall comply with all other state and federal statutes and regulations regarding the sale of cigarettes, tobacco products, and/or nicotine products, including nicotine delivery products, now existing or hereafter amended or enacted; **provided, however, that the school distance requirement set forth in C.R.S. § 44-7-104.7(1)(a) is reduced from five hundred feet to twenty feet.**

**Section 3. Severability, Conflicting Ordinances Repealed.** If any section, subsection or clause of this Ordinance shall be deemed to be unconstitutional or otherwise invalid, the validity of the remaining sections, subsections and clauses shall not be affected thereby. All other ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed.

**Section 4. Effective Date.** This Ordinance shall take effect fourteen (14) days after final publication in accordance with Section 4.3(H) of the New Castle Home Rule Charter.

INTRODUCED on August 3, 2021, at which time copies were available to the Council and to those persons in attendance at the meeting, read by title, passed on first reading, and ordered published in full and posted in at least two public places within the Town as required by the Charter.

INTRODUCED a second time at a regular meeting of the Council of the Town of New Castle, Colorado, on August 17, 2021, read by title and number, passed with amendment as set forth herein, approved, and ordered published as required by the Charter.

---

Mayor Art Riddile

ATTEST:

---

Town Clerk Melody Harrison, CMC

**Town of New Castle, Colorado  
Ordinance No. TC 2021-3**

**AN ORDINANCE OF THE NEW CASTLE TOWN COUNCIL  
AMENDING CHAPTER 5.08 OF THE MUNICIPAL CODE  
CONCERNING ALCOHOLIC BEVERAGES**

**WHEREAS**, the Town of New Castle (“Town”) is a home rule municipality having all powers conferred by Article XX of the Colorado Constitution; and

**WHEREAS**, the Town Council (“Council”) has exercised these powers by the adoption of Chapter 5.08 of the New Castle Municipal Code concerning alcoholic beverages; and

**WHEREAS**, pursuant to that article and the provisions in the CRS 44-3-301 *et seq.*, C.R.S., the Town may issue certain alcoholic beverage licenses; and

**WHEREAS**, pursuant to CRS 44-3-313(1)(d)(I), all classes of liquor licensed premises within the Town must be at least “five hundred feet from any public or parochial school or the principal campus of any college, university, or seminary;” and

**WHEREAS**, pursuant to CRS 44-3-313(1)(d)(III), Council is authorized to reduce or eliminate that distance limitation for any and all classes of licenses; and

**WHEREAS**, Council wishes to eliminate the five-hundred-foot distance requirement in CRS 44-3-313(1)(d)(I), for all beer and wine licenses, hotel and restaurant license, fermented malt beverage licenses, arts licenses, and vintner’s restaurant licenses that are licensed premises within the Town.

**NOW THEREFORE BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF NEW CASTLE, COLORADO:**

**Section 1.** **The addition of Section 5.08.040 of the New Castle Municipal Code to read as follows:**

5.08.040 Distance Restrictions. The distance restrictions imposed by CRS 44-3-313(1)(d)(I), prohibiting the sale of alcoholic beverages within five hundred (500) feet of any public or parochial school or the principal campus of any college, university or seminary, are eliminated for all classes of liquor and fermented malt beverage licenses issued within the Town of New Castle.

**Section 2.** **Severability, Conflicting Ordinances Repealed.** If any section, subsection or clause of this Ordinance shall be deemed to be unconstitutional or otherwise invalid, the validity of the remaining sections, subsections and clauses shall not be affected thereby. All other ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed.

**Section 3. Effective Date.** This Ordinance shall take effect fourteen (14) days after final publication in accordance with Section 4.3(H) of the New Castle Home Rule Charter.

INTRODUCED on July 20, 2021, at which time copies were available to the Council and to those persons in attendance at the meeting, read by title, passed on first reading, and ordered published in full and posted in at least two public places within the Town as required by the Charter.

INTRODUCED a second time at a regular meeting of the Council of the Town of New Castle, Colorado, on August 3, 2021, read by title and number, passed with amendment as set forth herein, approved, and ordered published as required by the Charter.

---

Mayor Art Riddile

ATTEST:

---

Town Clerk Melody Harrison, CMC

1  
2 **New Castle Town Council Regular Meeting**  
3 **Tuesday, July 06, 2021, 7:00 PM**  
4  
5

6 **Due to concerns related to COVID-19, this meeting was open to**  
7 **the public as a virtual meeting only.**  
8

9 **To join by computer, smart phone or tablet:**  
10 **<https://us02web.zoom.us/j/7096588400>**  
11

12 **If you prefer to telephone in:**  
13 **Please call: 1-346-248-7799**  
14 **Meeting ID: 709 658 8400**  
15

16 **Call to Order**

17 Mayor A Riddile called the meeting to order at 7:00 p.m.  
18

19 **Pledge of Allegiance**  
20

21 Mayor A Riddile said that July 6 was the 27<sup>th</sup> anniversary of the Storm King Fire during  
22 which 14 firefighters lost their lives. He read the firefighter's names, and called for a  
23 moment of silence in their honor.  
24

25 **Roll Call**

26 Present	Councilor Mariscal
	Councilor Owens
	Councilor Hazelton
	Mayor A Riddile
	Councilor Leland
	Councilor G Riddile
32 Absent	Councilor Copeland

33  
34 Also present at the meeting were Town Administrator Dave Reynolds, Deputy Town Clerk  
35 Mindy Andis and Administrative Assistant Remi Bordelon.  
36

37 **MOTION: Mayor A Riddile made a motion to excuse Councilor Copeland's**  
38 **absence. Councilor Owens seconded the motion and it passed unanimously.**  
39

40 **Meeting Notice**

41 Deputy Town Clerk Mindy Andis verified that her office gave notice of the meeting in  
42 accordance with Resolution TC 2021-1.  
43

44 **Conflicts of Interest**

45 There were no conflicts of interest.  
46

Town Council Meeting  
Tuesday, July 6, 2021

1 **Agenda Changes**

2 There were no agenda changes.

3  
4 **Citizen Comments on Items not on the Agenda**

5 There were no citizen comments.

6  
7 **Consultant Reports**

8 Consultant Attorney – present for agenda items.

9 Consultant Engineer – present for agenda items.

10  
11  
12  
13 **Items for Consideration**

14  
15 **Proclamation Honoring the Coal Ridge High School Cheer Team**

16 Mayor A Riddile announced that there was a proclamation honoring the Cheer Team and  
17 then the team would provide a demonstration routine in the park next door to the town  
18 hall.

19 Mayor A Riddile read the proclamation into the record.

20 The Town Council briefly stepped out the west door into the park and watched the Coal  
21 Ridge High School Coed Cheer Team complete a short routine.

22  
23 **Introduction: Jami Hayes, Executive Director of Youth Zone**

24 Town Administrator Dave Reynolds introduced the new Executive Director of Youth Zone,  
25 Jami Hayes.

26 Ms. Hayes greeted the council. She said that she had lived in Carbondale for fifteen years  
27 and had been in public education for more than twenty. Ms. Hayes said that her education  
28 experience had always led her into a place of working with at-risk families and youth  
29 which was her favorite place to be because it gave her purpose.

30 Ms. Hayes said she came to Youth Zone from the Roaring Fork School District where she  
31 was vice principal at River View School as well as the program director for the Affective  
32 Needs Program. She said that the program housed youth from Glenwood Springs to Aspen  
33 who were affected by trauma, generational trauma and poverty. Ms. Hayes said those  
34 issues could result in some surprising behaviors that are difficult for the teachers and kids  
35 in regular classrooms.

36 Ms. Hayes said that the move to Youth Zone was an opportunity to be part of and serve  
37 the community in a different way, and that she was grateful for the opportunity.

38 Ms. Hayes described the goals and mission of Youth Zone and gave the council some  
39 materials that described statistics for New Castle.

40 Carol Wolff, Youth Zone Development Director. Ms. Wolff thanked the council for their  
41 ongoing support, both financially and otherwise. She said that clients were charged a  
42 small fee, but that accounted for only about seven percent of their budget; the rest came  
43 from donors, fundraisers, the court system and municipalities. Ms. Wolff said there would  
44 be a film festival in the fall of 2021 featuring about ten kids that had put together short  
45 clips of what it was like for them in the crazy world everyone was living in. The event  
46 would be virtual but there would also be a watch party. Ms. Wolff said they were also  
47 selling raffle tickets.

1 Mayor A Riddile said that the town really supported Youth Zone and appreciated their  
2 work. He thanked Ms. Hayes and Ms. Wolff.

3  
4 **Proclamation Recognizing July as Parks and Recreation Month**

5 Recreation Director Hannah Bihr greeted the council and thanked them for the  
6 proclamation. She said that 2021 was the third year New Castle had designated July as  
7 Parks and Recreation month as part of a larger, nation-wide program put on by the  
8 National Parks and Recreation Association. She said that theme for 2021 was "Our Parks  
9 and Rec Story". Director Bihr said her department had created a calendar for the month of  
10 July listing all the events, including freeze pops on Fridays.

11 Mayor A Riddile read the proclamation into the record.  
12  
13

14 Recess the Town Council Meeting, Convene as the Local Liquor Licensing Authority

15 **MOTION: Councilor Leland made a motion to recess the town council meeting**  
16 **and to convene as the local liquor licensing authority. Councilor Mariscal**  
17 **seconded the motion and it passed unanimously.**  
18

19 **Consider a Special Events Liquor License Application for the New Castle**  
20 **Community Market**

21 Deputy Town Clerk Mindy Andis told the liquor authority that because the town recreation  
22 department was handling the community market, it fell to the town to obtain the special  
23 events liquor license for the sampling garden. She said that the two liquor stores in town  
24 would host the sampling gardens and samples would be served in tiny, one-ounce cups.  
25 Only guests 21 or older would be allowed to sample beer and wine, IDs would be checked,  
26 and wristbands or handstamps will be used to identify appropriate age persons.

27 **MOTION: Mayor A Riddile made a motion to approve the application for a special**  
28 **events liquor license for the Community Market. Councilor G Riddile seconded**  
29 **the motion and it passed unanimously.**  
30

31 Adjourn the Local Liquor Licensing Authority, Reconvene the Town Council Meeting

32 **MOTION: Councilor Hazelton made a motion to adjourn the local liquor license**  
33 **authority and to reconvene the town council meeting. Councilor Mariscal**  
34 **seconded the motion and it passed unanimously.**  
35

36 Recess the Town Council Meeting, Convene as the Water & Sewer Enterprise

37 **MOTION: Councilor Leland made a motion to recess the town council meeting**  
38 **and to convene as the water and sewer enterprise. Councilor Hazelton seconded**  
39 **the motion and it passed unanimously.**  
40

41 **Consider Ordinance E 2021-1 - An Ordinance of the New Castle Water and Sewer**  
42 **Enterprise Amending Section 13.12.080 of the Town Municipal Code (1st**  
43 **reading)**

44 Administrator Reynolds explained to the council that the purpose of the ordinance was to  
45 revise a code section that was dated and costly. The section was regarding how the town  
46 provided notice to utility users whose services would be terminated. He said that  
47 currently, the code required noticed of termination be sent via certified mail and the

Town Council Meeting  
Tuesday, July 6, 2021

1 proposed ordinance changed that section to say that certified mail delivery was at the  
2 town's discretion rather than mandatory.

3 **MOTION: Councilor G Riddile made a motion to approve Ordinance E 2021-1 - An**  
4 **Ordinance of the New Castle Water and Sewer Enterprise Amending Section**  
5 **13.12.080 of the Town Municipal Code on 1st reading. Councilor Owens seconded**  
6 **the motion and it passed on a roll-call vote: Councilor Hazelton: yes; Mayor A**  
7 **Riddile: yes; Councilor G Riddile: yes; Councilor Leland: yes; Councilor Mariscal:**  
8 **yes.**

9  
10 Adjourn the Water & Sewer Enterprise, Reconvene the Town Council Meeting

11 **MOTION: Councilor Leland made a motion to adjourn the water and sewer**  
12 **enterprise and to reconvene the town council meeting. Councilor Owens**  
13 **seconded the motion and it passed unanimously**

14  
15 **Consider Ordinance TC 2021-2 - An Ordinance of the New Castle Town Council**  
16 **Amending Sections of Chapter 12 of Article 12 of the Town Municipal Code**  
17 **Regarding Parking of Certain Vehicles in Town Rights-of-Way (1st reading)**

18 Administrator Reynolds told the council that at the previous meeting the council had  
19 discussed the issues related to campers and RVs on parking on town streets for extended  
20 periods of time, particularly when there were long holiday weekends. He said that typically  
21 a person stored their camper elsewhere and brought it home a few days before their trip  
22 to pack, and then when their trip was over, they took a few days to unpack before  
23 returning the camper to storage. Administrator Reynolds said that as the ordinance was  
24 written it allowed a camper to be parked at someone's home for 48 hours prior to and  
25 after a trip, and that was limited to once in a thirty-day period. He suggested that the  
26 council may want to look that.

27 Town Attorney Haley Carmer said that there was a distinction in the ordinance between a  
28 trailer and a camper-trailer. Trailers used for commercial purposes or hauling were treated  
29 differently because they were commonly parked and different reasons why they might be  
30 needed longer. She said that originally the code intent was to allow a parking permit only  
31 for vehicles that were advertised for sale. That section was removed, and the temporary  
32 permit would only be allowed for non-camper trailers, and it would not allow vehicles  
33 being advertised for sale. Attorney Carmer said that in an effort to prevent 'stacking' of  
34 the 48-hour loading periods it could be limited to 48-hours in a consecutive seven-day  
35 period or something similar.

36 The council agreed that a fifteen consecutive day period would be great.

37 **MOTION: Councilor Leland made a motion to approve Ordinance Tc 2021-2 - An**  
38 **Ordinance of the New Castle Town Council Amending Sections of Chapter 12 of**  
39 **Article 12 of the Town Municipal Code Regarding Parking of Certain Vehicles in**  
40 **Town Rights-of-Way on 1st reading. Councilor Owens seconded the motion and it**  
41 **passed on a roll-call vote: Mayor A Riddile: yes; Councilor G Riddile: yes;**  
42 **Councilor Leland: yes; Councilor Hazelton: yes; Councilor Owens: yes; Councilor**  
43 **Mariscal: yes.**

44  
45 **Consider Endorsement of the Colorado Department of Transportation Plans for a**  
46 **Traffic Circle at the Highway 6 & Castle Valley Boulevard Intersection**

1 Town Engineer Jeff Simonson greeted the council. He said that the Colorado Department  
2 of Transportation (CDOT) was in the final review of the Highway 6 and Castle Valley  
3 Boulevard roundabout, making the project shovel-ready.  
4 Indicating to maps shared on the screen, Engineer Simonson described the project in  
5 detail.

6 **MOTION: Councilor Owens made a motion to endorse the CDOT plans for a traffic**  
7 **circle at the Highway 6 and Castle Valley Boulevard intersection. Councilor**  
8 **Mariscal seconded the motion and it passed unanimously.**

9  
10  
11 **Discussion: East Elk Creek Trail Head Agreement**

12 Administrator Reynolds described to the council where the trail head was located. At the  
13 parking area there were two gates – one that went onto private property and another that  
14 provided access through private property to the trail head itself which is located on forest  
15 service lands. The road is gated well before the trail head and there had been much  
16 controversy regarding the gate between New Castle, the county and the state. An  
17 agreement was reached between the three entities. New Castle’s responsibility was that  
18 the town would have three volunteer days per year to pick up trash. The town would  
19 recruit volunteers to maintain the toilet facility at least once per week, and to plant shrubs  
20 in certain areas. In addition, the agreement had the New Castle police providing periodic  
21 patrols and the town providing grant-writing services for improvements to the area, and  
22 the town would provide disposal of the toilet waste. He said that the county and the state  
23 also had responsibilities in the agreement, which lasted three years. Administrator  
24 Reynolds said that a new MOU was signed in 2006 which essentially had the same  
25 responsibilities for each entity, and that one expired in 2010. He said that in 2011, the  
26 county, state and town readdressed the issue again, meeting on site and at the Board of  
27 County Commissioners meeting. A new MOU was drawn up and the county did a legal  
28 study of the property to determine who the legal owner of the road was since the county  
29 felt that it was theirs, and the landowner felt they owned it. Administrator Reynolds said  
30 that no one signed the MOU in 2011. He said that in the interim he had been approached  
31 by several Forest Service Rangers wanting to understand the status on the MOU.

32 Engineer Simonson said that there had been a gold mine up East Elk Creek Road and the  
33 road had been used since the last century. He said that the forest service wanted to keep  
34 the road closed and allow only pedestrian and horse traffic. Once the parking area was  
35 built, the gate was installed. The county had offered to take care of the road and there  
36 were a lot of people who were concerned about the road being closed.

37 Councilor Leland said that he recalled that Former Mayor Bob Gordon had argued that the  
38 road should remain open for handicap access, which Councilor Leland felt was a  
39 reasonable argument.

40 Administrator Reynolds said that he had reached out to the county regarding the legal  
41 study that had been done as well as the Forest Service, but had yet to hear from anyone.

42 Councilor Hazelton said that he felt the town should remain partners and support  
43 whatever decisions were made about ownership of the road and whether is stayed open or  
44 not, but he said he preferred that it remained open.

45 Councilor G Riddile felt that he would be interested in the town continuing providing some  
46 maintenance services to the trail head.

1 Administrator Reynolds suggested that it might be a good idea that the town have a  
2 position, and that position could be that it was their property, and the road issue was not  
3 the towns, but that the town was happy to partner with them.  
4 The council agreed.  
5  
6

7 **Consent Agenda**

8 June 15, 2021 minutes

9 June Bills of \$488,136.00

10 Hogback Pizza Beer & Wine Liquor License Renewal Application

11 **MOTION: Councilor G Riddile made a motion to approve the consent agenda.**  
12 **Councilor Mariscal seconded the motion and it passed unanimously.**  
13

14 **Staff Reports**

15 Town Administrator – Administrator Reynolds said that he and Engineer Simonson would  
16 be meeting with the Federal Mineral Lease District (FMLD) Board to discuss the Joint grant  
17 held between Glenwood Springs and New Castle for the LoVa Trail. Specifically, he said  
18 that they would ask for a grant extension to October 2022. He said that would align with  
19 the one-year extension they received for the construction grant from Colorado Parks and  
20 Wildlife. Administrator Reynolds said they would also ask that the FMLD board consider  
21 eliminating the 25-year maintenance and operation language in the grant agreement  
22 because it conflicted with CDOT policies regarding their facilities. The LoVa Trail will be  
23 partially built in CDOT right of way. Administrator Reynolds said that he and the town  
24 attorneys were exploring the idea of an ordinance that would allow for alternate members  
25 for the Planning & Zoning Commission. He said there was likely to be a lot of work for the  
26 P&Z in the coming year and in the event there was a recusal, someone left P&Z or there  
27 was not a quorum, an alternate could then be seated and business could continue as  
28 normal. In addition, he said he had asked Attorney McConaughy if a second council  
29 member could be appointed to P&Z and the answer was yes. Administrator Reynolds said  
30 that may come to council for consideration soon.

31 Town Clerk – nothing to report.

32 Town Treasurer – not present.

33 Town Planner – not present.

34 Public Works Director – not present.  
35  
36

37 **Commission Reports**

38 Planning & Zoning Commission – Deputy Clerk Andis told the council that the last P&Z  
39 meeting was a work session, and they had a refresher on how to process land use  
40 applications.

41 Historic Preservation Commission – Admin. Asst. Remi Bordelon said that Historic  
42 Preservation met on June 21, and they discussed possibilities for grants for upgrades to  
43 the museum. She said they also reviewed some training opportunities that were available  
44 to the commission to maintain the town’s CLG status. She said they elected Mari Riddile  
45 as the new Chairperson, and Ruth Fletcher as the Vice Chair.

46 Climate and Environment Commission – Councilor Leland said that it was the  
47 commission’s last virtual meeting. He said that the commission continued to be concerned

Town Council Meeting  
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1 about fire prevention and response issues. He said that they had been encouraging  
2 citizens to sign up for the county's reverse 911 program. He said that they had a  
3 commission member who had lost a home in a major fire, and he felt it might be a good  
4 idea to have her do a short informational video for Facebook and the town website about  
5 fire prevention. Councilor Leland said that he and Administrator Reynolds and Admin.  
6 Asst. Firth would be meeting with a videographer on Thursday.  
7 Senior Program – Councilor Mariscal said that there had been a presentation from the CEO  
8 of RFTA, Dan Blankenship. She said there were a lot of concerns regarding the cost of the  
9 Traveler. Councilor Mariscal said that she would like the Senior Programs Director, Judy  
10 Martin, to do a presentation to the council. Mayor A Riddile said that New Castle would not  
11 be affected by the Traveler issue because New Castle was already a member.  
12 Municipalities who were not members of RFTA had to pay fees for the Traveler, and those  
13 fees were quite high. The only reason the Traveler operated in non-member municipalities  
14 was because of a subsidy paid by the county. The county also paid a subsidy to RFTA to  
15 keep the Hogback Bus running in non-member municipalities. He said that the county was  
16 making it clear that due to their budget restrictions, they would likely not be providing  
17 subsidies any longer, so those non-member municipalities were scrambling to find a  
18 solution. Councilor Mariscal said that the City of Rifle had hired a consultant to help find  
19 solutions and they had done a presentation to Senior Programs. She said that was who  
20 she wanted to have Director Martin speak to the council.  
21 RFTA – nothing to report.  
22 AGNC – Councilor Hazelton said they had heard some legislative updates and one focus  
23 was stressing that there was a lot of money out there for grants that needed to be spent.  
24 GCE – nothing to report.  
25 EAB – nothing to report.

### 26 27 28 **Council Comments**

29 Councilor Mariscal thanked Administrator Reynolds and the police department for the  
30 interview done regarding the bear issues in town.  
31 Councilor Leland told the council that he had spoken to Administrator Reynolds regarding  
32 the plastic bag ban being considered by the state, and the Governor signed the bill earlier  
33 in the day. The statewide ban on plastic bags will begin phasing in in 2023, and fully  
34 effective in 2024. He thought that perhaps the town might like to purchase some cloth  
35 bags and have the town logo put on them and maybe help ease the transition for people.  
36 Councilor Leland suggested that the town consider contributing to the new school's  
37 window and door project. For \$1,500.00 a new window would be installed with the town's  
38 name on a plaque next to the window. Doors were from \$2,000.00 to \$5,000.00.  
39 Administrator Reynolds said that the town certainly had money to contribute.  
40 Mayor A Riddile said that staff reviews for Administrator Reynolds, Town Clerk Melody  
41 Harrison and Town Treasurer were coming up. He asked for evaluation forms for each of  
42 the council members.  
43 Councilor G Riddile said that he would be gone at the next council meeting.  
44 Mayor A Riddile said that the Coal Ridge High School Girls Track Team had won states and  
45 he felt that a proclamation should be done for them.  
46 Mayor A Riddile told the council that he was in Grand River Park earlier in the day, kicking  
47 a soccer ball around with his four-year-old granddaughter when a medium-sized dog

Town Council Meeting  
Tuesday, July 6, 2021

1 came running at them across the parking lot from the pond area. He said that the dog  
2 stopped, and nothing happened, no biting or growling, but is scared both himself and his  
3 granddaughter. Mayor A Riddile said that New Castle Officer Jones was in the park having  
4 a family picnic and witnessed that same dog bite a cyclist and he called it in. He said that  
5 the owner of the dog commented that her dog had never done anything like that  
6 previously, and she was prepared to take responsibility for the bite, and he did not know  
7 what the outcome would be. Mayor A Riddile said that it was not the first time he had  
8 experienced something similar with his granddaughter, and he said he had witnessed  
9 it from his porch many times. Mayor A Riddile felt that it may be appropriate in the future  
10 to reconsider the town leash laws because the town was only getting bigger and with  
11 more people came more potential problems with off-leash pets that ran hundreds of yards  
12 away from their owner, outside any voice control. After a brief discussion about the  
13 subject, the council agreed that there was an issue with off-leash dogs, and it needed to  
14 addressed sooner than later.

15 Administrator Reynolds said that in the past there had been discussions about the town  
16 installing a dog park, and the town's position was that a dog park was not necessary  
17 because there was a voice-control code section that allowed dogs off-leash. He suggested  
18 that if the council chose to go to a leash-law scenario that it may be a good idea to  
19 designate an off-leash area. They also agreed that some public outreach might be  
20 necessary.

21 Mayor A Riddile said there had been another situation at River Park Condominiums in  
22 which a vehicle had side-swiped four other vehicles, totaling two of them. The police  
23 department was handling the situation, and apparently the HOA was working with their  
24 attorneys trying to find a way to evict the person. Councilor Hazelton said that he was  
25 interested in understanding the town's nuisance laws specifically for situations such as the  
26 mayor described.

27 Administrator Reynolds said he could have Attorney McConaughy and Chief Pagni address  
28 the issues at an upcoming meeting.

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31 **MOTION: Mayor A Riddile made a motion to adjourn. Councilor Owens seconded**  
32 **the motion and it passed unanimously.**

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the meeting adjourned at 8:47 p.m.

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37 Respectfully submitted,

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Mayor A Riddile

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Town Council Meeting  
Tuesday, July 6, 2021

1 Town Clerk Melody Harrison, CMC  
2  
3  
4

DRAFT

**TOWN OF NEW CASTLE - BILLS ALLOWED SUMMARY - July 2021**

07/2021 INVOICES PAID	\$464,147.30
VIX PARK LOAN PAYMENT	5,129.61
NET PAYROLL (3)	187,785.53
FED & STATE EMPLOYMENT TAXES (3)	73,879.88
RETIREMENT PLAN PAYMENTS (3)	29,523.81
CREDIT CARD FEES	<u>1,629.02</u>
<b>07/2021 TOTAL PAYMENTS</b>	<b><u>\$ 762,095.15</u></b>

LESS CAPITAL EXPENDITURES *	(133,544.50)
LESS CHARGE-BACKS **	(212.00)
LOAN PAYMENTS	(43,403.82)
REC CENTER DEPOSIT REFUNDS	<u>-</u>

07/2021 OPERATING EXPENSES: **\$584,934.83**

**\* CAPITAL:**

Trail Development legal fees	252.00
LoVa Trail NC-CC engineering fees	3,282.50
Town Hall Windows	230.00
New Street Sweeper-net of trade-in	128,850.00
Bio Solid Drying Station-engineer fees	<u>930.00</u>
Total	<u><u>133,544.50</u></u>

**\*\*CHARGE-BACKS:**

Developer costs	<u>212.00</u>
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Report Criteria:  
 Detail report type printed

Vendor Number	Name	Invoice Number	Description	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
97	A-1 Traffic Control & Barric	2021-736	signs, cones, traffic control	06/29/2021	635.00	.00	635.00	52710	07/22/2021
Total 97:					635.00	.00	635.00		
325	All State Communications, I	35052	radio removal 2009 Tahoe-	06/08/2021	128.00	.00	128.00	52642	07/08/2021
		35052	radio removal 2008 Ford F-	06/08/2021	128.00	.00	128.00	52642	07/08/2021
		35058	vehcile repair-2010 Explore	06/21/2021	126.50	.00	126.50	52642	07/08/2021
		35073	vehicle repair 2009 Tahoe-	06/24/2021	488.75	.00	488.75	52642	07/08/2021
Total 325:					871.25	.00	871.25		
361	Alltec Services, LLC	27261	3rd Qtr 2021 T/H security	06/15/2021	105.00	.00	105.00	52643	07/08/2021
Total 361:					105.00	.00	105.00		
377	Alpine Bank	2021 COMM	Beginning cash till - Comm	07/22/2021	100.00	.00	100.00	52711	07/22/2021
		JULY 2021 S	Beginning cash till-Dirty Ho	07/07/2021	200.00	.00	200.00	52644	07/08/2021
		JULY 2021 S	Beginning cash till-Hogbac	07/07/2021	150.00	.00	150.00	52644	07/08/2021
Total 377:					450.00	.00	450.00		
450	Ambleside School at Skylar	FRONT DOO	donation for front door	07/12/2021	5,000.00	.00	5,000.00	52713	07/22/2021
Total 450:					5,000.00	.00	5,000.00		
475	American Fidelity Assuranc	D334679	07/2021 supplemental polic	07/01/2021	1,693.18	.00	1,693.18	52714	07/22/2021
Total 475:					1,693.18	.00	1,693.18		
476	American Fidelity Assuranc	6005796	06.2021 flex payment - pay	06/30/2021	658.32	.00	658.32	52646	07/08/2021
		6007643	07.2021 flex payment - pay	07/15/2021	658.32	.00	658.32	52715	07/22/2021
Total 476:					1,316.64	.00	1,316.64		
497	AlSCO, Inc	LGRA251461	mat,mops cleaned-comm c	07/01/2021	74.61	.00	74.61	52645	07/08/2021
		LGRA251993	mat,mops cleaned-comm c	07/15/2021	74.61	.00	74.61	52712	07/22/2021
Total 497:					149.22	.00	149.22		
529	American Windshield Repa	30888	2016 Tahoe windshield rep	06/30/2021	40.00	.00	40.00	52716	07/22/2021
		30888	2017 Tahoe windshield rep	06/30/2021	40.00	.00	40.00	52716	07/22/2021
Total 529:					80.00	.00	80.00		
617	Applied Concepts, Inc.	384177	radars for 2 new police veh	05/11/2021	4,561.00	.00	4,561.00	52648	07/08/2021
Total 617:					4,561.00	.00	4,561.00		
861	Av-Tech Electronics, Inc.	0084829-IN	credit for prepaid rebuild fr	06/30/2021	14,100.92-	.00	14,100.92-	52649	07/08/2021
		0084829-IN	equip builds for 3 new poli	06/30/2021	44,307.64	.00	44,307.64	52649	07/08/2021
Total 861:					30,206.72	.00	30,206.72		
885	B.A. Lawrence LLC	BA71621	annual blower maintenanc	07/16/2021	2,600.00	.00	2,600.00	52717	07/22/2021

Vendor Number	Name	Invoice Number	Description	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
Total 885:					2,600.00	.00	2,600.00		
935	Ball, Joel	COMM MKT	band for Community Marke	07/22/2021	300.00	.00	300.00	52718	07/22/2021
Total 935:					300.00	.00	300.00		
1169	Bihl, Hannah	JEAN'S PRIN	reimburse for Dirty Hog Da	07/07/2021	42.75	.00	42.75	52650	07/08/2021
Total 1169:					42.75	.00	42.75		
1897	Caselle, Inc.	110550	software support-b&p	07/01/2021	187.55	.00	187.55	52652	07/08/2021
		110550	software support-admin	07/01/2021	187.55	.00	187.55	52652	07/08/2021
		110550	software support-muni cour	07/01/2021	87.18	.00	87.18	52652	07/08/2021
		110550	software support-rec	07/01/2021	137.37	.00	137.37	52652	07/08/2021
		110550	software support-pks	07/01/2021	137.37	.00	137.37	52652	07/08/2021
		110550	software support-sts	07/01/2021	185.52	.00	185.52	52652	07/08/2021
		110550	software support-water	07/01/2021	458.73	.00	458.73	52652	07/08/2021
		110550	software support-w/water	07/01/2021	458.73	.00	458.73	52652	07/08/2021
Total 1897:					1,840.00	.00	1,840.00		
1961	CEBT	INV 0043543	08/21 health ins premium	07/16/2021	56,869.10	.00	56,869.10	52719	07/22/2021
Total 1961:					56,869.10	.00	56,869.10		
1965	Cedar Networks	321034	07/2021 internet-town hall	07/01/2021	180.00	.00	180.00	52653	07/08/2021
		321035	07/2021 internet-comm ctr	07/01/2021	180.00	.00	180.00	52653	07/08/2021
		321040	07/2021 internet-ps	07/01/2021	90.00	.00	90.00	52653	07/08/2021
		321040	07/2021 internet-town hall	07/01/2021	45.00	.00	45.00	52653	07/08/2021
		321040	07/2021 internet-w/wtr	07/01/2021	45.00	.00	45.00	52653	07/08/2021
Total 1965:					540.00	.00	540.00		
1993	CenturyLink	0558 774B 0	06.2021 fax lines-wtp	06/19/2021	152.98	.00	152.98	52654	07/08/2021
		9807 957B 0	06.2021 fax lines-ps	06/19/2021	71.60	.00	71.60	52654	07/08/2021
Total 1993:					224.58	.00	224.58		
2033	Challenger Sports Teamwe	1114499-IN	baseball caps-rec	06/23/2021	124.05	.00	124.05	52655	07/08/2021
		1114499-IN	softball caps-rec	06/23/2021	127.05	.00	127.05	52655	07/08/2021
Total 2033:					251.10	.00	251.10		
2145	CIRSA	211180	3rd qtr 2021 p/c ins-b&p	07/01/2021	761.14	.00	761.14	52656	07/08/2021
		211180	3rd qtr 2021 p/c ins-admin	07/01/2021	1,243.19	.00	1,243.19	52656	07/08/2021
		211180	3rd qtr 2021 p/c ins-public	07/01/2021	4,160.91	.00	4,160.91	52656	07/08/2021
		211180	3rd qtr 2021 p/c ins-muni ct	07/01/2021	202.97	.00	202.97	52656	07/08/2021
		211180	3rd qtr 2021 p/c ins-town h	07/01/2021	989.49	.00	989.49	52656	07/08/2021
		211180	3rd qtr 2021 p/c ins-rec	07/01/2021	964.11	.00	964.11	52656	07/08/2021
		211180	3rd qtr 2021 p/c ins-parks	07/01/2021	1,344.69	.00	1,344.69	52656	07/08/2021
		211180	3rd qtr 2021 p/c ins-sts	07/01/2021	1,573.45	.00	1,573.45	52656	07/08/2021
		211180	3rd qtr 2021 p/c ins-wtr	07/01/2021	8,220.32	.00	8,220.32	52656	07/08/2021
		211180	3rd qtr 2021 p/c ins-w/wate	07/01/2021	5,911.11	.00	5,911.11	52656	07/08/2021
Total 2145:					25,371.38	.00	25,371.38		

Vendor Number	Name	Invoice Number	Description	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
2497	Colorado Analytical Lab	210618066	lab test-wtp	06/25/2021	25.00	.00	25.00	52657	07/08/2021
		210618081	lab test lead and copper-wt	06/25/2021	250.00	.00	250.00	52657	07/08/2021
		210621073	lab test lead and copper-wt	06/28/2021	190.00	.00	190.00	52657	07/08/2021
		210624078	lab test lead and copper-wt	07/01/2021	180.00	.00	180.00	52657	07/08/2021
		210708025	lab test-total metals-wtp	07/15/2021	25.00	.00	25.00	52720	07/22/2021
		210708039	lab tests-alkalinity & TOC-	07/15/2021	95.00	.00	95.00	52720	07/22/2021
		210708064	labs tests-TTHM & HAA5-	07/19/2021	220.00	.00	220.00	52720	07/22/2021
Total 2497:					985.00	.00	985.00		
2523	Lorraine Curry	COMM MKT	Community Market Bank J	07/01/2021	300.00	.00	300.00	Multiple	Multiple
Total 2523:					300.00	.00	300.00		
2729	Conoco Fleet	72615084	06/2021 fuel-admin	06/30/2021	119.14	.00	119.14	52659	07/08/2021
		72615084	06/2021 fuel-ps	06/30/2021	2,021.61	.00	2,021.61	52659	07/08/2021
		72615084	06/2021 fuel-rec	06/30/2021	50.46	.00	50.46	52659	07/08/2021
		72615084	06/2021 fuel-pks	06/30/2021	1,306.40	.00	1,306.40	52659	07/08/2021
		72615084	06/2021 fuel-sts	06/30/2021	887.78	.00	887.78	52659	07/08/2021
		72615084	06/2021 fuel-wtr	06/30/2021	588.44	.00	588.44	52659	07/08/2021
		72615084	06/2021 fuel-w/wtr	06/30/2021	413.78	.00	413.78	52659	07/08/2021
Total 2729:					5,387.61	.00	5,387.61		
2877	Covenant Towing & Transp	21-NCPD-IM-	stolen vehicle tow-ps	06/14/2021	307.50	.00	307.50	52660	07/08/2021
Total 2877:					307.50	.00	307.50		
2881	Cox, Kelley	06302021	reimb for arts & entertainm	06/30/2021	6.50	.00	6.50	52661	07/08/2021
		06302021	reimb for arts & entertainm	06/30/2021	86.88	.00	86.88	52661	07/08/2021
Total 2881:					93.38	.00	93.38		
2893	CPS Distributors, Inc	0004753525-	irrigation parts & tools for S	06/22/2021	590.30	.00	590.30	52662	07/08/2021
		0004809080-	irrigation parts-parks	07/01/2021	427.60	.00	427.60	52662	07/08/2021
		0004809080-	irrigation parts-parks	07/01/2021	56.17	.00	56.17	52662	07/08/2021
		0004809080-	irrigation parts-parks	07/01/2021	117.06	.00	117.06	52662	07/08/2021
		0004832152-	plumbing parts-wtp	07/07/2021	34.88	.00	34.88	52721	07/22/2021
		0004877655-	irrigation parts-parks	07/15/2021	717.72	.00	717.72	52721	07/22/2021
		0004877655-	irrigation parts-parks	07/15/2021	62.96	.00	62.96	52721	07/22/2021
Total 2893:					2,006.69	.00	2,006.69		
2917	Creative Product Source, I	CPI090069	sticker badges-ps	06/09/2021	293.35	.00	293.35	52663	07/08/2021
Total 2917:					293.35	.00	293.35		
2921	Creative Stripes	17188	parking striping-sts	07/14/2021	1,916.70	.00	1,916.70	52722	07/22/2021
Total 2921:					1,916.70	.00	1,916.70		
3009	CT Electric & Automation, L	15699	electrical work at wwtp	07/02/2021	5,655.00	.00	5,655.00	52664	07/08/2021
Total 3009:					5,655.00	.00	5,655.00		
3339	Deyoe, Jacques	2021 GOLF	junior golf clinics thru 07.02	07/19/2021	892.50	.00	892.50	52723	07/22/2021
		2021 GOLF	adult golf clinics thru 07.02.	07/19/2021	87.50	.00	87.50	52723	07/22/2021

Vendor Number	Name	Invoice Number	Description	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
Total 3339:					980.00	.00	980.00		
3350	Diaz, Juliana	129603	overpayment of utility bill-w	06/24/2021	630.00	.00	630.00	52665	07/08/2021
		129603	overpayment of utility bill-w	06/24/2021	630.00	.00	630.00	52665	07/08/2021
Total 3350:					1,260.00	.00	1,260.00		
3425	Dodson Engineered Produ	276115	fire hydrant extension kits-	06/24/2021	1,690.14	.00	1,690.14	52666	07/08/2021
		276544	fire hydrant repair parts-wtr	07/01/2021	229.34	.00	229.34	52666	07/08/2021
		276774	freight-wtp	07/07/2021	15.91	.00	15.91	52666	07/08/2021
		277293	irrigation parts-pks	07/15/2021	67.00	.00	67.00	52724	07/22/2021
Total 3425:					2,002.39	.00	2,002.39		
3529	DPC Industries, Inc.	737002630-2	chlorine-wtp	06/30/2021	991.54	.00	991.54	52667	07/08/2021
		DE73000554	demurrage-wtp	06/30/2021	80.00	.00	80.00	52725	07/22/2021
Total 3529:					1,071.54	.00	1,071.54		
3695	Ed Bozarth Chevrolet and	CTCS525162	2016 Tahoe vehicle repair-	06/10/2021	1,915.21	.00	1,915.21	52668	07/08/2021
		CTCS525795	2016 Tahoe vehicle repair-	06/18/2021	1,053.25	.00	1,053.25	52668	07/08/2021
Total 3695:					2,968.46	.00	2,968.46		
3953	Family Support Registry	07.02.2021-A	Remittance ID 15120108 R	07/02/2021	142.61	.00	142.61	52669	07/08/2021
		07162021-A	Remittance ID 15120108 R	07/16/2021	142.61	.00	142.61	52726	07/22/2021
Total 3953:					285.22	.00	285.22		
3991	Fastenal Company	CORIF11674	rubber gloves-wwtp	06/30/2021	183.40	.00	183.40	52670	07/08/2021
Total 3991:					183.40	.00	183.40		
4081	Fite, Michelle	FITNESS JU	fitness classes-07.02-07.19	07/19/2021	261.75	.00	261.75	52727	07/22/2021
		JUNE-JULY	fitness classes-06.17-07.01	07/01/2021	297.75	.00	297.75	52671	07/08/2021
Total 4081:					559.50	.00	559.50		
4089	Flag Resources Inc.	6400	road base-wtp	06/30/2021	523.59	.00	523.59	52728	07/22/2021
Total 4089:					523.59	.00	523.59		
4253	Freedom Mailing Service, I	40857	06/21 newsletter-admin	06/30/2021	22.01	.00	22.01	52729	07/22/2021
		40857	06/21 util bills-water	06/30/2021	279.54	.00	279.54	52729	07/22/2021
		40857	06/21 util bills-trash	06/30/2021	83.00	.00	83.00	52729	07/22/2021
		40857	06/21 util bills-w/water	06/30/2021	279.54	.00	279.54	52729	07/22/2021
Total 4253:					664.09	.00	664.09		
4377	Garcia, Samuel & Leticia	JULY 2021	07/2021 parking lot rent	07/01/2021	500.00	.00	500.00	52672	07/08/2021
Total 4377:					500.00	.00	500.00		
4405	Garfield & Hecht, P.C.	212442	06/21 legal fees-general m	06/30/2021	647.35	.00	647.35	52730	07/22/2021
		212443	06/21 legal fees-Talbott trai	06/30/2021	105.00	.00	105.00	52730	07/22/2021
		212445	06/21 legal fees-personnel	06/30/2021	42.00	.00	42.00	52730	07/22/2021

Vendor Number	Name	Invoice Number	Description	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
		212446	06/21 legal fees-liquor cod	06/30/2021	63.00	.00	63.00	52730	07/22/2021
		212447	06/21 legal fees-ordinance	06/30/2021	120.00	.00	120.00	52730	07/22/2021
		212451	06/21 legal fees-WHV 201	06/30/2021	132.50	.00	132.50	52730	07/22/2021
		5009-1001	05/21 legal fees-general m	05/31/2021	413.50	.00	413.50	52673	07/08/2021
		5009-1002	05/21 legal fees-Talbott trai	05/31/2021	147.00	.00	147.00	52673	07/08/2021
		5009-1005	05/21 legal fees-police dep	05/31/2021	363.00	.00	363.00	52673	07/08/2021
		5009-1010	05/21 legal fees-liquor law	05/31/2021	226.00	.00	226.00	52673	07/08/2021
		5009-1032	05/21 legal fees-railroad m	05/31/2021	482.00	.00	482.00	52673	07/08/2021
		5009-3058	05/21 legal fees-Acerra var	05/31/2021	53.00	.00	53.00	52673	07/08/2021
		5009-3518	05/21 legal fees-CVR Fillin	05/31/2021	159.00	.00	159.00	52673	07/08/2021
		5009-3922	05/21 legal fees-executve	05/31/2021	42.00	.00	42.00	52673	07/08/2021
		5009-3923	05/21 legal fees-romero tra	05/31/2021	265.00	.00	265.00	52673	07/08/2021
	Total 4405:				3,260.35	.00	3,260.35		
4461	Garfield County Treasurer	2021-000000	2021 mosquito control prog	07/19/2021	6,150.00	.00	6,150.00	52731	07/22/2021
	Total 4461:				6,150.00	.00	6,150.00		
4975	Griz Entertainment	DHD 2021	balance due for DJ at Dirty	07/01/2021	1,507.50	.00	1,507.50	52675	07/08/2021
		DHD DEPOS	deposit for DJ at Dirty Hog	06/25/2021	200.00	.00	200.00	52641	07/01/2021
	Total 4975:				1,707.50	.00	1,707.50		
5034	Gutierrez, Amy	MAY-JUNE 2	cleaning svc 05.27-06.10.2	06/11/2021	150.00	.00	150.00	52676	07/08/2021
		MAY-JUNE 2	cleaning svc 05.21-06.11.2	06/11/2021	420.00	.00	420.00	52676	07/08/2021
	Total 5034:				570.00	.00	570.00		
5057	Hach Company	12449319	lab tests-wtp	05/12/2021	247.41	.00	247.41	52677	07/08/2021
		12450748	lab tests-wtp	05/13/2021	23.45	.00	23.45	52677	07/08/2021
		12452349	lab tests-wtp	05/13/2021	769.42	.00	769.42	52677	07/08/2021
		12468579	PH storage soln-wtp	06/01/2021	40.79	.00	40.79	52732	07/22/2021
	Total 5057:				1,081.07	.00	1,081.07		
5232	Hazelton, Suzanne	TINY DANCE	Tiny Dancer classes-June	06/30/2021	168.00	.00	168.00	52678	07/08/2021
	Total 5232:				168.00	.00	168.00		
5593	Hy-Way Feed & Ranch Su	2066194	herbicide-sts	05/26/2021	60.00	.00	60.00	52679	07/08/2021
		S086788	straps-pks	07/15/2021	104.20	.00	104.20	52734	07/22/2021
		S095570	weed management supplie	06/28/2021	110.00	.00	110.00	52679	07/08/2021
	Total 5593:				274.20	.00	274.20		
5633	Impressions of Aspen Inc.	32917	office supplies-admin	06/15/2021	2.32	.00	2.32	52680	07/08/2021
		32917	office supplies-rec	06/15/2021	46.07	.00	46.07	52680	07/08/2021
		32917.1	ink cartridge for public work	06/21/2021	97.99	.00	97.99	52680	07/08/2021
		32933	office supplies-ps	06/23/2021	70.86	.00	70.86	52680	07/08/2021
		32933	office supplies-town hall	06/23/2021	94.76	.00	94.76	52680	07/08/2021
		32954	office supplies-admin	07/06/2021	262.04	.00	262.04	52735	07/22/2021
		32954.1	office supplies-admin	07/06/2021	24.50	.00	24.50	52735	07/22/2021
	Total 5633:				598.54	.00	598.54		
5681	Innermountain Dist. Co.	506482	trash bags-parks	06/25/2021	133.76	.00	133.76	52681	07/08/2021

Vendor Number	Name	Invoice Number	Description	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
		506609	office supplies-ps	07/06/2021	83.22	.00	83.22	52737	07/22/2021
Total 5681:					216.98	.00	216.98		
5713	Intermountain Sweeper Co.	69941	Tymco street sweeper less	06/15/2021	128,850.00	.00	128,850.00	52682	07/08/2021
Total 5713:					128,850.00	.00	128,850.00		
6063	Keller, Rachel	JUNE-JULY	yoga class 6.26 & 7.03.202	07/03/2021	64.00	.00	64.00	52683	07/08/2021
Total 6063:					64.00	.00	64.00		
6229	Kosmowski, Noemi	COMM MKT	fact painting at Comm Mkt	07/15/2021	150.00	.00	150.00	52709	07/15/2021
		COMM MKT	fact painting at Comm Mkt	07/22/2021	150.00	.00	150.00	52738	07/22/2021
Total 6229:					300.00	.00	300.00		
6500	LeMoine & Graves, P.C.	5784	court appointed attorney	07/01/2021	150.00	.00	150.00	52684	07/08/2021
Total 6500:					150.00	.00	150.00		
6693	Lowes Business Acct/GEC	033027 6 06/	trash bags, tissue-admin	06/17/2021	61.67	.00	61.67	52685	07/08/2021
		033027 6 06/	flags for Main St	06/17/2021	189.80	.00	189.80	52685	07/08/2021
		033027 6 06/	flags for Main St	06/17/2021	96.69	.00	96.69	52685	07/08/2021
		033027 6 06/	flags for Main St	06/17/2021	133.53	.00	133.53	52685	07/08/2021
		033027 6 06/	flowers-ps	06/17/2021	49.59	.00	49.59	52685	07/08/2021
		033027 6 06/	hose & cart equip-ps	06/17/2021	58.87	.00	58.87	52685	07/08/2021
		033027 6 06/	plexiglass for notice kiosk-t	06/17/2021	64.56	.00	64.56	52685	07/08/2021
		033027 6 06/	line for trimmers-parks	06/17/2021	52.24	.00	52.24	52685	07/08/2021
		033027 6 06/	flowers & shrubs for 4-way	06/17/2021	177.04	.00	177.04	52685	07/08/2021
		033027 6 06/	locks for bathromm at Gran	06/17/2021	10.44	.00	10.44	52685	07/08/2021
		033027 6 06/	garden hose caps-wtp	06/17/2021	31.64	.00	31.64	52685	07/08/2021
		033027 6 07/	supplies for Dirty Hog Dash	07/17/2021	268.43	.00	268.43	52739	07/22/2021
		033027 6 07/	supplies for Dirty Hog Dash	07/17/2021	41.63	.00	41.63	52739	07/22/2021
		033027 6 07/	line for trimmers-parks	07/17/2021	47.49	.00	47.49	52739	07/22/2021
		033027 6 07/	hand tools-parks	07/17/2021	251.15	.00	251.15	52739	07/22/2021
		033027 6 07/	skatepark fence repair-park	07/17/2021	101.88	.00	101.88	52739	07/22/2021
		033027 6 07/	skatepark fence repair-park	07/17/2021	405.18	.00	405.18	52739	07/22/2021
		033027 6 07/	skatepark fence repair-cred	07/17/2021	100.23-	.00	100.23-	52739	07/22/2021
		033027 6 07/	misc supplies-parks	07/17/2021	182.82	.00	182.82	52739	07/22/2021
		033027 6 07/	light bulbs for Ritter Plaza-	07/17/2021	18.99	.00	18.99	52739	07/22/2021
		033027 6 07/	parking space striping paint	07/17/2021	280.44	.00	280.44	52739	07/22/2021
		033027 6 07/	tree netting-parks	07/17/2021	78.82	.00	78.82	52739	07/22/2021
		033027 6 07/	curb paint- sts	07/17/2021	155.04	.00	155.04	52739	07/22/2021
		033027 6 07/	paint-wtp	07/17/2021	39.36	.00	39.36	52739	07/22/2021
		033027 6 07/	tools-wtp	07/17/2021	56.84	.00	56.84	52739	07/22/2021
Total 6693:					2,753.91	.00	2,753.91		
6847	Mallory Safety & Supply LL	5094134	chlorine calibration gas-wtp	05/14/2021	366.38	.00	366.38	52686	07/08/2021
Total 6847:					366.38	.00	366.38		
7009	Maurer Miller , Amanda	150	07/21 judge fee-court	07/12/2021	1,000.00	.00	1,000.00	52740	07/22/2021
Total 7009:					1,000.00	.00	1,000.00		

Vendor Number	Name	Invoice Number	Description	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
7109	MCPH Regional Lab	1766-21	bac-t test-water	07/06/2021	22.00	.00	22.00	52687	07/08/2021
		1767-21	bac-t test-water	07/06/2021	20.00	.00	20.00	52687	07/08/2021
		1768-21	bac-t test-water	07/06/2021	20.00	.00	20.00	52687	07/08/2021
		1769-21	bac-t test-water	07/06/2021	20.00	.00	20.00	52687	07/08/2021
Total 7109:					82.00	.00	82.00		
7345	Micro Plastics	136914	HPC name plates	06/24/2021	81.38	.00	81.38	52741	07/22/2021
Total 7345:					81.38	.00	81.38		
7633	Mountain View Tree Farm	31667	mulch for gardens-parks	07/02/2021	205.00	.00	205.00	52688	07/08/2021
Total 7633:					205.00	.00	205.00		
7637	Mountain Waste & Recyclin	4728098	dumpster for shrubs, limb r	06/01/2021	622.78	.00	622.78	52742	07/22/2021
		4728098	dumpster for shrubs, limb r	06/01/2021	622.77	.00	622.77	52742	07/22/2021
		4764947	06.2021 residential trash s	06/30/2021	42,450.94	.00	42,450.94	52689	07/08/2021
		4766615	06.2021 trash-town hall	07/01/2021	32.55	.00	32.55	52689	07/08/2021
		4766615	06.2021 trash-comm ctr	07/01/2021	135.25	.00	135.25	52689	07/08/2021
		4766615	06.2021 traxh-pwf	07/01/2021	297.68	.00	297.68	52689	07/08/2021
		4766615	06.2021 porta jons	07/01/2021	942.65	.00	942.65	52689	07/08/2021
		4766615	06.2021 trash-w/water	07/01/2021	110.25	.00	110.25	52689	07/08/2021
		4769628	porta jon for baseball-rec	07/01/2021	154.74	.00	154.74	52689	07/08/2021
Total 7637:					45,369.61	.00	45,369.61		
7961	New Castle Lions Club	HBH 2021 1	reimb for Hogback Hustle f	07/09/2021	34.30	.00	34.30	52743	07/22/2021
		HBH 2021 2	reimb for Hogback Hustle f	07/09/2021	60.91	.00	60.91	52743	07/22/2021
Total 7961:					95.21	.00	95.21		
8357	Paper Wise	000151-R-00	document shredding-admin	07/01/2021	50.00	.00	50.00	52690	07/08/2021
Total 8357:					50.00	.00	50.00		
8609	Pinnacol Assurance	20534670	workers comp ins-b&p	07/09/2021	186.50	.00	186.50	52744	07/22/2021
		20534670	workers comp ins-admin	07/09/2021	298.40	.00	298.40	52744	07/22/2021
		20534670	workers comp ins-public sa	07/09/2021	969.80	.00	969.80	52744	07/22/2021
		20534670	workers comp ins-rec	07/09/2021	298.40	.00	298.40	52744	07/22/2021
		20534670	workers comp ins-parks	07/09/2021	298.40	.00	298.40	52744	07/22/2021
		20534670	workers comp ins-sts	07/09/2021	410.30	.00	410.30	52744	07/22/2021
		20534670	workers comp ins-water	07/09/2021	708.70	.00	708.70	52744	07/22/2021
		20534670	workers comp ins-w/water	07/09/2021	559.50	.00	559.50	52744	07/22/2021
Total 8609:					3,730.00	.00	3,730.00		
8641	Pitney Bowes - Purchase P	JULY 1, 2021	postage-b&p	07/01/2021	31.44	.00	31.44	52745	07/22/2021
		JULY 1, 2021	postage-admin	07/01/2021	7.03	.00	7.03	52745	07/22/2021
		JULY 1, 2021	postage-ps	07/01/2021	7.97	.00	7.97	52745	07/22/2021
		JULY 1, 2021	postage-muni ct	07/01/2021	7.14	.00	7.14	52745	07/22/2021
		JULY 1, 2021	postage-rec ctr	07/01/2021	27.01	.00	27.01	52745	07/22/2021
		JULY 1, 2021	postage-sts	07/01/2021	27.01	.00	27.01	52745	07/22/2021
		JULY 1, 2021	postage-water	07/01/2021	21.20	.00	21.20	52745	07/22/2021
		JULY 1, 2021	postage-w/water	07/01/2021	21.20	.00	21.20	52745	07/22/2021

Vendor Number	Name	Invoice Number	Description	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
Total 8641:					150.00	.00	150.00		
8646	SunCentral	15C908E7	06/21 solar-admin	06/30/2021	71.29	.00	71.29	52749	07/22/2021
		15C908E7	06/21 solar-comm ctr	06/30/2021	232.98	.00	232.98	52749	07/22/2021
		15C908E7	06/21 solar-parks	06/30/2021	54.46	.00	54.46	52749	07/22/2021
		15C908E7	06/21 solar-sts	06/30/2021	91.52	.00	91.52	52749	07/22/2021
		15C908E7	06/21 solar-street lights	06/30/2021	269.38	.00	269.38	52749	07/22/2021
		15C908E7	06/21 solar-town hall	06/30/2021	71.29	.00	71.29	52749	07/22/2021
		15C908E7	06/21 solar-wtp	06/30/2021	2,893.85	.00	2,893.85	52749	07/22/2021
		15C908E7	06/21 solar-wtp	06/30/2021	790.92	.00	790.92	52749	07/22/2021
		15C908E7	06/21 solar-town hall	06/30/2021	71.29	.00	71.29	52749	07/22/2021
		15C908E7	06/21 solar-wwtp	06/30/2021	6,190.26	.00	6,190.26	52749	07/22/2021
		15C908E7	06/21 solar-south utilities	06/30/2021	68.48	.00	68.48	52749	07/22/2021
		8370C0DC	05/21 solar-admin	05/31/2021	71.85	.00	71.85	52694	07/08/2021
		8370C0DC	05/21 solar-comm ctr	05/31/2021	234.81	.00	234.81	52694	07/08/2021
		8370C0DC	05/21 solar-parks	05/31/2021	54.88	.00	54.88	52694	07/08/2021
		8370C0DC	05/21 solar-sts	05/31/2021	92.23	.00	92.23	52694	07/08/2021
		8370C0DC	05/21 solar-street lights	05/31/2021	271.49	.00	271.49	52694	07/08/2021
		8370C0DC	05/21 solar-town hall	05/31/2021	71.85	.00	71.85	52694	07/08/2021
		8370C0DC	05/21 solar-wtp	05/31/2021	2,916.57	.00	2,916.57	52694	07/08/2021
		8370C0DC	05/21 solar-raw water	05/31/2021	797.13	.00	797.13	52694	07/08/2021
		8370C0DC	05/21 solar-town hall	05/31/2021	71.85	.00	71.85	52694	07/08/2021
		8370C0DC	05/21 solar-wwtp	05/31/2021	6,238.84	.00	6,238.84	52694	07/08/2021
		8370C0DC	05/21 solar-south utilities	05/31/2021	69.02	.00	69.02	52694	07/08/2021
Total 8646:					21,696.24	.00	21,696.24		
9249	Ricoh USA, Inc.	5062320015	copies-ps	07/01/2021	25.56	.00	25.56	52691	07/08/2021
Total 9249:					25.56	.00	25.56		
9345	Rifle, City of	JUNE 2021	06/2021 senior meals	06/30/2021	286.24	.00	286.24	52746	07/22/2021
		MAY 2021	05/2021 senior meals	05/31/2021	195.46	.00	195.46	52692	07/08/2021
Total 9345:					481.70	.00	481.70		
9789	Safety & Constr. Supply, In	641	safety vests-wtp	07/07/2021	262.00	.00	262.00	52747	07/22/2021
Total 9789:					262.00	.00	262.00		
9945	Schmueser, Gordon, Meyer	93128A-333	06/21 eng fees-misc planni	06/30/2021	387.50	.00	387.50	52693	07/08/2021
		93128A-333	06/21 eng fees-NC-CC-LoV	06/30/2021	3,282.50	.00	3,282.50	52693	07/08/2021
		93128A-333	06/21 eng fees-water	06/30/2021	1,395.00	.00	1,395.00	52693	07/08/2021
		93128A-333	06/21 eng fees-bio-solid dr	06/30/2021	930.00	.00	930.00	52693	07/08/2021
Total 9945:					5,995.00	.00	5,995.00		
10305	Snow, Craig W	COMM MKT	bank for Community Marke	07/24/2021	400.00	.00	400.00	52748	07/22/2021
Total 10305:					400.00	.00	400.00		
10841	TeamSideline.com	TS-INV-9219	annual renewal-2021	06/01/2021	1,776.00	.00	1,776.00	52750	07/22/2021
Total 10841:					1,776.00	.00	1,776.00		
10879	Texas Life Insurance Comp	SM0F2R202	Policy #002873508 12 - Jul	07/15/2021	11.95	.00	11.95	52751	07/22/2021

Vendor Number	Name	Invoice Number	Description	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
Total 10879:					11.95	.00	11.95		
10902	The Expendables	RIDES & RE	rdies & reggae band-bonus	07/22/2021	1,500.00	.00	1,500.00	52752	07/22/2021
Total 10902:					1,500.00	.00	1,500.00		
10981	Timber Line Elect. & Contr	5707	Programming the MOR into	06/25/2021	1,348.00	.00	1,348.00	52753	07/22/2021
		5780	SCADA scaling for digeater	06/22/2021	172.00	.00	172.00	52695	07/08/2021
Total 10981:					1,520.00	.00	1,520.00		
11285	Upper Case Printing, Ink	17220	07.21 newsletter-admin	06/23/2021	596.90	.00	596.90	52696	07/08/2021
		17311	CEC door hangers	07/09/2021	267.50	.00	267.50	52754	07/22/2021
Total 11285:					864.40	.00	864.40		
11321	USA Bluebook	529732	credit for auto sampler-wwt	05/01/2021	2,236.00-	.00	2,236.00-	52697	07/08/2021
		529733	credit for lab test-wwtp	05/01/2021	24.60-	.00	24.60-	52697	07/08/2021
		531893	suction tubing for Hach sa	05/01/2021	203.10	.00	203.10	52697	07/08/2021
		558291	lab tests-wwtp	05/01/2021	157.71	.00	157.71	52697	07/08/2021
		562590	credit for pump tubing-wwt	05/01/2021	379.00-	.00	379.00-	52697	07/08/2021
		577981	lab supplies-wwtp	05/01/2021	505.98	.00	505.98	52697	07/08/2021
		590415	sampler tubing-wwtp	05/01/2021	137.59	.00	137.59	52697	07/08/2021
		608332	TSS filters-wwtp	05/19/2021	229.94	.00	229.94	52697	07/08/2021
		613026	lab supplies-wtp	05/24/2021	659.73	.00	659.73	52697	07/08/2021
		623175	drum pump-wtp	06/03/2021	206.89	.00	206.89	52697	07/08/2021
		626213	replacement LDO cap-wwt	06/07/2021	290.91	.00	290.91	52697	07/08/2021
		631837	ORP cal solution-wwtp	06/11/2021	154.23	.00	154.23	52697	07/08/2021
		648418	lab tests - wwtp	06/29/2021	349.71	.00	349.71	52697	07/08/2021
		652618	membrane filter-wwtp	07/02/2021	216.95	.00	216.95	52755	07/22/2021
Total 11321:					473.14	.00	473.14		
11345	Utility Notification Center-C	221060986	06/2021 locates-wtr	06/30/2021	21.12	.00	21.12	52698	07/08/2021
		221060986	06/2021 locates-w/wtr	06/30/2021	21.12	.00	21.12	52698	07/08/2021
Total 11345:					42.24	.00	42.24		
11493	Verizon Wireless	9883306590	07/2021 cell phones-b&p	07/03/2021	50.72	.00	50.72	52756	07/22/2021
		9883306590	07/2021 cell phones-admin	07/03/2021	168.40	.00	168.40	52756	07/22/2021
		9883306590	07/2021 cell phones-ps	07/03/2021	537.92	.00	537.92	52756	07/22/2021
		9883306590	07/2021 cell phones-rec	07/03/2021	102.75	.00	102.75	52756	07/22/2021
		9883306590	07/2021 cell phones-parks	07/03/2021	152.66	.00	152.66	52756	07/22/2021
		9883306590	07/2021 cell phones-sts	07/03/2021	156.57	.00	156.57	52756	07/22/2021
		9883306590	07/2021 cell phones-water	07/03/2021	261.52	.00	261.52	52756	07/22/2021
		9883306590	07/2021 cell phones-w/wtr	07/03/2021	50.72	.00	50.72	52756	07/22/2021
Total 11493:					1,481.26	.00	1,481.26		
11585	Wagner Equipment Co.	S02W090899	backhoe repair-sts	06/24/2021	372.60	.00	372.60	52699	07/08/2021
Total 11585:					372.60	.00	372.60		
11701	Wash-By U, Inc.	MAY JUNE 2	05/2021 & 06/2021 car was	06/30/2021	99.52	.00	99.52	52700	07/08/2021

Vendor Number	Name	Invoice Number	Description	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
Total 11701:					99.52	.00	99.52		
11721	Water Technology Group	5512221	Elk Run pumpstation pump	06/29/2021	1,343.00	.00	1,343.00	52701	07/08/2021
Total 11721:					1,343.00	.00	1,343.00		
11785	Wells Fargo, NA	C150152 08.	CWCB loan principal-water	07/22/2021	22,427.64	.00	22,427.64	7312021	07/31/2021
		C150152 08.	CWCB loan interest-water	07/22/2021	20,976.18	.00	20,976.18	7312021	07/31/2021
Total 11785:					43,403.82	.00	43,403.82		
11787	Wells Fargo Vendor	105090171	copier lease-ps	06/18/2021	112.69	.00	112.69	52702	07/08/2021
Total 11787:					112.69	.00	112.69		
12034	Williams Tribe	150	Hogback Hustle t-shirts-rec	07/13/2021	255.00	.00	255.00	52757	07/22/2021
		151	Dirty Hog Dash t-shirts-rec	07/13/2021	2,520.00	.00	2,520.00	52757	07/22/2021
Total 12034:					2,775.00	.00	2,775.00		
12185	XCel Energy	738563553	06/2021 utilities-admin	07/06/2021	20.99	.00	20.99	52703	07/08/2021
		738563553	06/2021 utilities-comm ctr	07/06/2021	333.37	.00	333.37	52703	07/08/2021
		738563553	06/2021 utilities-parks	07/06/2021	120.64	.00	120.64	52703	07/08/2021
		738563553	06/2021 utilities-sts	07/06/2021	101.41	.00	101.41	52703	07/08/2021
		738563553	06/2021 utilities-street light	07/06/2021	3,993.75	.00	3,993.75	52703	07/08/2021
		738563553	06/2021 utilities-town hall	07/06/2021	20.99	.00	20.99	52703	07/08/2021
		738563553	06/2021 utilities-wtp	07/06/2021	3,650.91	.00	3,650.91	52703	07/08/2021
		738563553	06/2021 utilities-raw water	07/06/2021	1,277.92	.00	1,277.92	52703	07/08/2021
		738563553	06/2021 utilities-town hall	07/06/2021	20.99	.00	20.99	52703	07/08/2021
		738563553	06/2021 utilities-wwtp	07/06/2021	1,209.74	.00	1,209.74	52703	07/08/2021
		738563553	06/2021 utilities-w/wtr south	07/06/2021	66.68	.00	66.68	52703	07/08/2021
Total 12185:					10,817.39	.00	10,817.39		
12193	Xpress Bill Pay	57602	06/2021 cc fees-water	07/01/2021	267.47	.00	267.47	7062021	07/06/2021
		57602	06/2021 cc fees-w/water	07/01/2021	267.47	.00	267.47	7062021	07/06/2021
Total 12193:					534.94	.00	534.94		
12213	Broadvoice	117659	07/21 phone svc-admin	07/01/2021	301.71	.00	301.71	52651	07/08/2021
		117659	07/21 phone svc-ps	07/01/2021	142.30	.00	142.30	52651	07/08/2021
		117659	07/21 phone svc-rec	07/01/2021	87.57	.00	87.57	52651	07/08/2021
		117659	07/21 phone svc-pks	07/01/2021	65.68	.00	65.68	52651	07/08/2021
		117659	07/21 phone svc-sts	07/01/2021	65.68	.00	65.68	52651	07/08/2021
		117659	07/21 phone svc-water	07/01/2021	269.00	.00	269.00	52651	07/08/2021
		117659	07/21 phone svc-w/water	07/01/2021	269.00	.00	269.00	52651	07/08/2021
Total 12213:					1,200.94	.00	1,200.94		
12233	Your Parts Haus	624691	mower tank repair parts-pa	07/08/2021	20.98	.00	20.98	52759	07/22/2021
Total 12233:					20.98	.00	20.98		
12269	Zancanella and Associates,	26771	05/2021 eng acctg-water	06/14/2021	581.25	.00	581.25	52704	07/08/2021

Vendor Number	Name	Invoice Number	Description	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
Total 12269:					581.25	.00	581.25		
12334	Inky Hands Studio	2021 CARDB	cardboard challenge camp	07/14/2021	382.20	.00	382.20	52736	07/22/2021
		2021 CARDB	cardboard challenge camp	07/22/2021	982.20	.00	982.20	52736	07/22/2021
Total 12334:					1,364.40	.00	1,364.40		
12374	ProVelocity	31326	IT support svcs-b&p	07/01/2021	307.90	.00	307.90	7152021	07/09/2021
		31326	IT support svcs-admin	07/01/2021	366.71	.00	366.71	7152021	07/09/2021
		31326	IT support svcs-ps	07/01/2021	332.11	.00	332.11	7152021	07/09/2021
		31326	IT support svcs-rec	07/01/2021	349.41	.00	349.41	7152021	07/09/2021
		31326	IT support svcs-pks	07/01/2021	307.90	.00	307.90	7152021	07/09/2021
		31326	IT support svcs-sts	07/01/2021	373.63	.00	373.63	7152021	07/09/2021
		31326	IT support svcs-wtr	07/01/2021	712.66	.00	712.66	7152021	07/09/2021
		31326	IT support svcs-w/wtr	07/01/2021	709.18	.00	709.18	7152021	07/09/2021
Total 12374:					3,459.50	.00	3,459.50		
12394	Gerber, Hunter	2021 BASKE	Summer 2021 basketball c	07/06/2021	2,640.00	.00	2,640.00	52674	07/08/2021
Total 12394:					2,640.00	.00	2,640.00		
12449	Holton, Jennifer	TAI CHI THR	tai chi 06.22-07.19.2021-re	07/15/2021	135.00	.00	135.00	52733	07/22/2021
Total 12449:					135.00	.00	135.00		
12669	An Exquisite Design	100006875	flowers for Madeline Reyno	05/25/2021	58.00	.00	58.00	52647	07/08/2021
Total 12669:					58.00	.00	58.00		
12794	Xerox Financial Services	2720764	copier lease & prints-b&p	07/10/2021	74.86	.00	74.86	52758	07/22/2021
		2720764	copier lease & prints-admin	07/10/2021	74.87	.00	74.87	52758	07/22/2021
		2720764	copier lease & prints-rec	07/10/2021	74.86	.00	74.86	52758	07/22/2021
		2720764	copier lease & prints-water	07/10/2021	74.86	.00	74.86	52758	07/22/2021
		2720764	copier lease & prints-w/wat	07/10/2021	74.86	.00	74.86	52758	07/22/2021
Total 12794:					374.31	.00	374.31		
Grand Totals:					464,147.30	.00	464,147.30		

Report Criteria:  
 Detail report type printed