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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

Agenda

New Castle Town Council Work Session

Tuesday, September 21, 2021, 6:00 PM

Virtual Meetings are subject to internet and technical capabilities.

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Please call: 1-346-248-7799

Meeting ID: 709 658 8400

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- [a.](#) 2022 Budget
- [b.](#) Discussion: Council Salaries

2022 Preliminary Budget



Budget Work Session
September 21, 2021

2022 PRELIMINARY BUDGET

SEPTEMBER 21, 2021

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TOWN OF NEW CASTLE, COLORADO



Memorandum

To: Mayor and Council
From: Loni Burk & Dave Reynolds
Date: Sept. 21, 2021
Re: 2022 Budget

Purpose:

The purpose of this memorandum is to outline the preliminary draft elements of the 2022 budget.

Background and Discussion:

Staff has been working toward developing a 2022 budget with an emphasis on spending controls, maximizing revenue opportunities, and attention to adequate staffing levels and compensation. Overall operating cost increases are rapidly beginning to exceed revenue increases, and we are consciously attempting to keep the budget balanced with these increases in mind.

Budget assumptions play a significant role in both the revenue and expenditure numbers that make up the budget. For this draft of the 2022 budget, staff has taken, what we feel, is a very realistic approach to both revenues and expenses. Budget assumptions that are too conservative set-up policy makers for disputes about the allocation of resources that may not be necessary. Budget assumptions that are too optimistic set up possible failures to the successfully accomplish the budget goals. Staff believes this draft budget to be neither overly conservative nor overly optimistic.

As presented today, the draft 2022 budget reflects a starting deficit of (\$27,467). The budget also reflects \$595,442 in *Assigned – Future Capital Projects TBD* funds, while allowing for *Unassigned Cash Reserves* of \$1.7 million (5 months of operating expenses per DOLA recommendations).

Based on our initial draft budget position, staff recommends the following actions:

- a. Seek additional adjustments to the 2022 budget in order to reach a zero deficit.
- b. Create a *Committed Capital Reserve Line Item* for long term capital project planning.
- c. Fund the newly created *Committed Capital Reserve Line Item* with an initial amount \$200,000, while also committing to annual deposits in order to fund larger long term capital projects.
- d. Adjust the current 2022 Streets budget to a total of \$440,000 over the three applicable line items in order to address deferred maintenance concerns.
- e. Adjust the current Sidewalk Maintenance budget to a total of \$120,000.

Note: Implementation of the above recommendations will result in excess funds of approximately \$115,000 to be used as *Assigned-Future Capital Project TBD* for 2022 as determined by the Capital Projects Committee.

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

1. 3% - Sales Tax Income Increase over 2021 projections. 2021 projected revenue = \$2,054,857. 2022 budgeted = \$2,116,500.
2. \$250,000 – 2022 Estimated Tobacco Sales Tax collection. This revenue was moved to the Rec Dept to demonstrate that the funds are being used for community health, wellness and youth programs as per the 2019 ballot measure and Council resolution to pass the tax.
3. \$40,000 – Mineral Leasing Distribution.
4. \$45,000 – Severance Tax Distribution
5. \$528,656 – Property Tax Up from \$491,850 in 2021.
6. Building permit revenues assume 25 new units in 2022.
7. Utility rate increase – 3%
8. Trash revenue increase – 5%. To offset anticipated 4% increase in charges from Mtn Waste.
9. No new FTE in 2022. 3.5 FTE was added in 2021- police clerk, police officer, finance/building & planning assistant & .50 recreation coordinator (from PT to FT).
10. 5% COLA is built into this budget. Each 1% increase equates to approximately \$27,000. Total salaries, employer taxes and retirement = \$2,987,745. General Fund portion = \$2,137,020. Utility Fund portion = \$850,725.
11. \$74,000 is included in Police Salaries for salary adjustments.
12. Health insurance premiums increased by 2% for 2022.
13. IT services expense increased by \$32,000 over 2021. (\$78k vs \$46k). Increases due to security enhancements and server space and backup requirements.
14. Property/casualty & workers’ comp insurance increase currently assumed at 5% over 2021, plus an additional \$22,000 for cyber security insurance.
15. Streets chip seal, crack seal & asphalt overlay total \$240,000. (2021 budget was \$150,000 – actual was \$264,000). No FMLD assistance either year.
16. Added \$38,000 to 2022 budget for a total of \$40,000 for sidewalk maintenance.
17. Overall utilities expense increased by 12.89% from 2021 to 2022. General Fund impact = \$10,638. Utility Fund = \$25,457 – including 6,500 for solar usage that was previously prepaid.

Special Events and Appropriations for Special Interest Groups, etc:

| | | |
|-------------------------------|-------------|--|
| 18. Branding and Marketing | 10-5040-257 | Staff suggests \$7,000; we are combining Branding & Marketing with Outdoor Rec Marketing (10-5040-252) |
| 19. Chamber of Commerce | 10-5040-254 | \$7,000 |
| 20. Downtown Group | 10-5040-255 | \$3,000 |
| 21. Rides & Reggae Event | 10-5090-294 | \$20,000 (now in Admin Dept) |
| 22. Economic Development | 10-5040-250 | \$20,000 (includes Bill Ray services-can decrease by \$5k if no ballot measure in 2022) |
| 23. Historic Preservation | 10-5040-610 | \$2,000 |
| 24. Climate & Environ Comm | 10-5040-620 | \$2,000 |
| 25. Other Special Events | 10-5070-610 | \$7,000 (New Yrs Eve, Chili Cook-off, etc) |
| 26. Burning Mountain Festival | 10-5070-974 | \$13,000 |
| 27. Community Market | 10-5070-976 | \$4,500 |
| 28. Outgoing Grants | 10-5080-500 | \$20,000 |
| 29. River Center Donation | 10-5080-504 | \$15,000 |
| 30. LoVa Trail Operations | 10-5040-289 | \$ 2,500 |

Notes & other considerations:

- Based on DOLA's recommendation of keeping cash reserves to 4-6 months of operating expenses, staff recommends to Council that we set the unassigned cash reserve to 5 months of operating expenses or \$1,700,000.
- The Town has applied for a 2021 FLMD Fall Mini-Grant for improvements to the Community Center Kitchen. If this grant is awarded, it will add \$25,000 to revenues and \$41,000 to expenses – a net decrease of \$16,000 to the bottom line.
- An increase to Council salaries will be considered and discussed by Council.
- \$12,500 is included for a potential Fall election. If Council decides there will be no ballot question for the Fall 2022 election, the bottom line will be increased by this \$12,500.
- The Town was awarded \$1.3 million for the American Rescue Plan Act. The first half, \$653k, was received in June 2021. These funds are in a Deferred Revenue account until we get better clarification as to how these funds can be spent and a decision has been made on how to spend them.

**Town of New Castle General Fund
2022 Preliminary Budget
Unassigned Cash Reserves Proposal**

| | |
|---|--------------------|
| Unassigned Cash Reserves per Preliminary Budget | \$2,295,442 |
| Committed - Reserves for Long Term Future Capital Needs | (200,000) |
| Assigned - Streets Maintenance | (200,000) |
| Assigned - Sidewalk Maintenance | (80,000) |
| Assigned - Capital Projects TBD | (115,442) |
| Unassigned Cash Reserves | <u>\$1,700,000</u> |

TOWN OF NEW CASTLE, COLORADO

GENERAL FUND

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

| | <u>Actual 2019</u> | <u>Budget 2020</u> | <u>Actual 2020</u> | <u>Budget 2021</u> | <u>Projected 2021</u> | <u>Budget 2022</u> |
|--|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| BEGINNING FUND BALANCE | 1,324,607 | 1,714,241 | 2,136,419 | 2,338,417 | 2,613,437 | 2,914,983 |
| Restricted - Tabor | 185,000 | 185,000 | 185,000 | 185,000 | 185,000 | 185,000 |
| Restricted - Prepaid-Non Spendable | 0 | 0 | 0 | 0 | 0 | 0 |
| Committed - Burning Mtn Ave. | 5,494 | 5,494 | 5,494 | 5,494 | 5,494 | 5,494 |
| Committed - Economic Development | | | | | | |
| Committed - PS Training/Mahan Fund | 1,976 | 1,976 | 1,976 | 1,976 | 1,976 | 1,976 |
| Committed - Police Training | 0 | 0 | 0 | 0 | 0 | 0 |
| Committed - Traffic Impact | 324,938 | 350,054 | 326,733 | 335,995 | 343,530 | 366,821 |
| Committed - Ambulance/Trees | 8,250 | 8,250 | 8,250 | 8,250 | 8,250 | 8,250 |
| Assigned - Solar Purchase | 52,000 | 52,000 | 52,000 | 52,000 | 52,000 | 52,000 |
| Assigned - Vehicle Replacement | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 0 |
| Assigned - Future Capital Projects TBD | 0 | 247,879 | 0 | 539,702 | 0 | 0 |
| Unassigned | 736,949 | 853,588 | 1,546,966 | 1,200,000 | 2,007,187 | 2,295,442 |
| REVENUES | | | | | | |
| Other Revenues (Administration) | 2,142,725 | 2,303,549 | 1,961,584 | 3,754,206 | 2,451,643 | 3,748,369 |
| Building/Planning Department | 120,603 | 94,650 | 107,528 | 113,852 | 143,784 | 149,758 |
| Municipal Court | 17,004 | 15,000 | 11,423 | 13,050 | 9,300 | 10,500 |
| Parks /Trails Capital | 233,628 | 243,071 | 290,971 | 274,717 | 302,180 | 311,810 |
| Park/Trails Maintenance | 134,913 | 119,936 | 138,359 | 132,358 | 149,340 | 153,655 |
| Public Safety Department | 35,748 | 10,650 | 18,388 | 40,300 | 38,172 | 14,150 |
| Recreation Department | 194,732 | 163,825 | 104,686 | 127,800 | 109,361 | 390,700 |
| Street Maintenance | 906,131 | 803,209 | 1,074,838 | 844,448 | 1,058,955 | 1,042,421 |
| Total Revenues | 3,785,484 | 3,753,890 | 3,707,777 | 5,300,731 | 4,262,734 | 5,821,364 |
| Expenditures | | | | | | |
| Administration Department | 514,480 | 1,165,074 | 448,402 | 2,237,560 | 488,091 | 2,404,699 |
| Building/Planning Department | 172,766 | 196,185 | 174,527 | 223,421 | 169,353 | 216,677 |
| Health and Welfare | 23,584 | 30,000 | 25,589 | 39,500 | 38,500 | 39,000 |
| Municipal Court | 23,840 | 28,750 | 24,054 | 28,100 | 26,363 | 48,889 |
| Parks/Trails Capital | 68,911 | 63,556 | 97,754 | 98,856 | 76,160 | 36,160 |
| Parks/Trails Maintenance | 306,187 | 315,355 | 367,500 | 374,715 | 375,687 | 388,583 |
| Public Safety Department | 895,495 | 981,005 | 938,458 | 1,122,380 | 1,327,731 | 1,367,354 |
| Recreation Department | 402,251 | 399,620 | 316,544 | 411,033 | 346,207 | 437,882 |
| Street Maintenance | 537,905 | 544,245 | 809,512 | 664,310 | 1,075,177 | 860,759 |
| Town Maintenance | 28,253 | 26,994 | 28,419 | 35,848 | 37,920 | 48,829 |
| TOTAL EXPENDITURES | 2,973,672 | 3,750,784 | 3,230,759 | 5,235,723 | 3,961,189 | 5,848,831 |
| ENDING FUND BALANCE | 2,136,419 | 1,717,347 | 2,613,437 | 2,403,425 | 2,914,983 | 2,887,516 |
| | 811,812 | 3,106 | 477,018 | 65,008 | 301,546 | (27,467) |

TOWN OF NEW CASTLE, COLORADO
Continued:

| | <u>Actual 2019</u> | <u>Budget 2020</u> | <u>Actual 2020</u> | <u>Budget 2021</u> | <u>Projected 2021</u> | <u>Budget 2022</u> |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| ENDING FUND BALANCE | 2,136,419 | 1,717,347 | 2,613,437 | 2,403,425 | 2,914,983 | 2,887,516 |
| Assigned Amounts: | | | | | | |
| Restricted - TABOR | 185,000 | 185,000 | 185,000 | 185,000 | 185,000 | 185,000 |
| Restricted - Prepaid-Non Spendable | 4,027 | 0 | 4,027 | 0 | 0 | 0 |
| Committed Burning Mountain Ave | 5,494 | 5,494 | 5,494 | 5,494 | 5,494 | 5,494 |
| Committed - PS Training/Mahan Fund | 2,072 | 2,072 | 2,072 | 2,072 | 2,072 | 2,072 |
| Committed - Traffic Impact | 350,054 | 326,733 | 335,995 | 335,995 | 366,821 | 366,821 |
| Committed - Ambulance | 8,250 | 8,250 | 8,250 | 8,250 | 8,250 | 8,250 |
| Assigned - Solar Purchase | 52,000 | 52,000 | 52,000 | 52,000 | 52,000 | 52,000 |
| Assigned - Veh-Equip Replacement | 10,000 | 10,000 | 10,000 | 10,000 | 0 | 0 |
| Assigned-Future Capital Projects TBD | | 247,879 | 0 | 0 | 0 | 0 |
| Unassigned | 1,519,522 | 879,919 | 2,010,599 | 1,804,614 | 2,295,346 | 2,267,879 |

TOWN OF NEW CASTLE, COLORADO

GENERAL FUND

Revenues and Expenses - Budget and Actual
Budget Year Ending December 31, 2022

| | <u>Actual</u> <u>2019</u> | <u>Budget</u> <u>2020</u> | <u>Actual</u> <u>2020</u> | <u>Budget</u> <u>2021</u> | <u>Projected</u> <u>2021</u> | <u>Budget</u> <u>2022</u> |
|---------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|
| Admin | | | | | | |
| Revenues | 2,142,725 | 2,303,549 | 1,961,584 | 3,754,206 | 2,451,643 | 3,748,369 |
| Expenses | 514,480 | 1,165,074 | 448,402 | 2,237,560 | 488,091 | 2,404,699 |
| Net | 1,628,245 | 1,138,475 | 1,513,182 | 1,516,646 | 1,963,552 | 1,343,670 |
| Building & Planning | | | | | | |
| Revenues | 120,603 | 94,650 | 107,528 | 113,852 | 143,784 | 149,758 |
| Expenses | 172,766 | 196,185 | 174,527 | 223,421 | 169,353 | 216,677 |
| Net | (52,163) | (101,535) | (66,999) | (109,569) | (25,570) | (66,919) |
| Municipal Court | | | | | | |
| Revenues | 17,004 | 15,000 | 11,423 | 13,050 | 9,300 | 10,500 |
| Expenses | 23,840 | 28,750 | 24,054 | 28,100 | 26,363 | 48,889 |
| Net | (6,836) | (13,750) | (12,631) | (15,050) | (17,063) | (38,389) |
| Parks/Trails Capital | | | | | | |
| Revenues | 233,628 | 243,071 | 290,971 | 274,717 | 302,180 | 311,810 |
| Expenses | 68,911 | 63,556 | 97,754 | 98,856 | 76,160 | 36,160 |
| Net | 164,717 | 179,515 | 193,217 | 175,861 | 226,020 | 275,650 |
| Parks/Trails Maintenance | | | | | | |
| Revenues | 134,913 | 119,936 | 138,359 | 132,358 | 149,340 | 153,655 |
| Expenses | 306,187 | 315,355 | 367,500 | 374,715 | 375,687 | 388,583 |
| Net | (171,274) | (195,419) | (229,141) | (242,357) | (226,347) | (234,927) |
| Public Safety | | | | | | |
| Revenues | 35,748 | 10,650 | 18,388 | 40,300 | 38,172 | 14,150 |
| Expenses | 895,495 | 981,005 | 938,458 | 1,122,380 | 1,327,731 | 1,367,354 |
| Net | (859,747) | (970,355) | (920,070) | (1,082,080) | (1,289,559) | (1,353,204) |
| Recreation | | | | | | |
| Revenues | 194,732 | 163,825 | 104,686 | 127,800 | 109,361 | 390,700 |
| Expenses | 402,251 | 399,620 | 316,544 | 411,033 | 346,207 | 437,882 |
| Net | (207,519) | (235,795) | (211,858) | (283,233) | (236,846) | (47,182) |
| Street Maintenance | | | | | | |
| Revenues | 906,131 | 803,209 | 1,074,838 | 844,448 | 1,058,955 | 1,042,421 |
| Expenses | 537,905 | 544,245 | 809,512 | 664,310 | 1,075,177 | 860,759 |
| Net | 368,226 | 258,964 | 265,326 | 180,138 | (16,222) | 181,663 |
| Health & Welfare | | | | | | |
| Expenses | 23,584 | 30,000 | 25,589 | 39,500 | 38,500 | 39,000 |
| Net | (23,584) | (30,000) | (25,589) | (39,500) | (38,500) | (39,000) |
| Town Maintenance | | | | | | |
| Expenses | 28,253 | 26,994 | 28,419 | 35,848 | 37,920 | 48,829 |
| Net | (28,253) | (26,994) | (28,419) | (35,848) | (37,920) | (48,829) |
| Total General Fund | | | | | | |
| Revenues | 3,785,484 | 3,753,890 | 3,707,777 | 5,300,731 | 4,262,734 | 5,821,364 |
| Expenses | 2,973,672 | 3,750,784 | 3,230,759 | 5,235,723 | 3,961,189 | 5,848,831 |
| Net | 811,812 | 3,106 | 477,018 | 65,008 | 301,546 | (27,467) |

**Admin Department
2022 Preliminary Budget
9/21/2021**

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 10-4010-001 | General Property Tax | 361,542 | 435,889 | 435,848 | 491,850 | 487,714 | 491,850 | 528,656 |
| 10-4010-002 | Property tax-Contr Obligations | 89,643 | 45,001 | 44,352 | 0 | 0 | 0 | 0 |
| 10-4010-020 | Specific Ownership | 27,419 | 25,000 | 31,627 | 27,000 | 24,330 | 36,329 | 38,146 |
| 10-4010-030 | Interest / Penalties | 406 | 350 | 848 | 400 | 246 | 140 | 140 |
| 10-4010-040 | Sales 1 3/4 % | 794,490 | 760,969 | 965,739 | 942,559 | 658,732 | 1,028,027 | 1,058,867 |
| 10-4010-080 | Use Tax | 27,583 | 43,200 | 36,307 | 51,766 | 27,895 | 93,161 | 80,311 |
| 10-4010-095 | Lodging Tax | 18,335 | 17,000 | 12,041 | 12,000 | 15,108 | 19,052 | 20,005 |
| 10-4010-100 | Tobacco Tax | 4,583 | 7,000 | 54,441 | 150,000 | 240,599 | 390,599 | 0 |
| 10-4010-120 | Franchise Tax | 126,969 | 125,000 | 128,478 | 122,000 | 95,834 | 138,628 | 142,787 |
| 10-4010-140 | Occupation Tax | 3,505 | 3,600 | 2,234 | 2,000 | 1,385 | 2,000 | 2,000 |
| 10-4010-191 | Finance Charges | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-4010-220 | Animal Permits | 1,402 | 2,000 | 1,054 | 1,700 | 1,095 | 1,200 | 1,700 |
| 10-4010-260 | Liquor Licenses | 2,433 | 2,500 | 5,855 | 2,500 | 753 | 1,700 | 2,500 |
| 10-4010-280 | Business Licenses | 7,777 | 7,100 | 5,000 | 7,000 | 6,030 | 6,200 | 7,000 |
| 10-4010-289 | Trail Grant Revenue | 0 | 0 | 0 | 1,185,000 | 0 | 0 | 1,185,000 |
| 10-4010-390 | Mineral Lease Distribution | 182,749 | 110,000 | 45,919 | 40,000 | 0 | 147,960 | 40,000 |
| 10-4010-391 | Severance Tax | 95,745 | 45,000 | 50,898 | 45,000 | 0 | 2,164 | 45,000 |
| 10-4020-001 | AD Charges for Services | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-4020-020 | Ad Rent Income | 2,101 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-4020-021 | SNAP Revenue | 951 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-4020-022 | Kamm Bldg Rent Income | 7,596 | 7,440 | 7,610 | 8,150 | 5,200 | 8,000 | 8,750 |
| 10-4020-040 | AD Sale of Assets | 248,928 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-4020-051 | Burn. Mtn. Festival Rev. | 17,883 | 15,000 | 113 | 0 | 0 | 0 | 0 |
| 10-4020-060 | AD Miscellaneous | 34,673 | 0 | 5,425 | 0 | 24,550 | 23,661 | 0 |
| 10-4020-066 | Retirement Forfeiture | 8,487 | 0 | 13,165 | 0 | 0 | 0 | 0 |
| 10-4020-085 | Trail Grant Revenue | 38,480 | 0 | 29,834 | 6,917 | 687 | 0 | 0 |
| 10-4020-104 | Trails Development Grant | 0 | 625,000 | 46,894 | 625,000 | 52,934 | 33,723 | 585,258 |
| 10-4020-110 | Downtown Revitalization Grant | 0 | 0 | 23,879 | 0 | 0 | 0 | 0 |
| 10-4020-300 | FMLD Grant | 0 | 0 | 0 | 25,000 | 25,000 | 25,000 | 0 |

**Admin Department
2022 Preliminary Budget
9/21/2021**

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 10-4020-505 | Tap Fee Interest | -180 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-4020-540 | AD CT Interest | 12,786 | 12,000 | 4,047 | 2,160 | 304 | 500 | 500 |
| 10-4020-570 | First Bank Interest | 459 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-4020-580 | AD C-SAFE Interest | 15,922 | 14,500 | 9,976 | 6,204 | 1,110 | 1,750 | 1,750 |
| 10-4020-590 | 2010 Bond Revenue | 51 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Revenues | 2,142,725 | 2,303,549 | 1,961,584 | 3,754,206 | 1,669,506 | 2,451,643 | 3,748,369 |
| 10-5040-010 | Council Salaries | 16,531 | 16,700 | 15,183 | 16,140 | 10,760 | 16,140 | 16,140 |
| 10-5040-020 | Salaries | 132,941 | 200,000 | 140,859 | 170,600 | 99,137 | 160,873 | 277,164 |
| 10-5040-023 | Overtime Pay | 25 | 150 | 26 | 150 | 0 | 0 | 150 |
| 10-5040-025 | Salary - Temps | 0 | 4,500 | 0 | 0 | 0 | 0 | 0 |
| 10-5040-030 | Payroll Tax Exp - Social Sec | 8,853 | 13,700 | 9,314 | 11,587 | 6,484 | 10,335 | 18,194 |
| 10-5040-031 | Payroll Tax Exp - Medicare | 2,071 | 3,300 | 2,179 | 2,710 | 1,517 | 2,418 | 4,255 |
| 10-5040-032 | Payroll Tax Exp - St Unemplmnt | 430 | 700 | 704 | 600 | -585 | (398) | 1,467 |
| 10-5040-041 | CRA Retirement Exp | 5,210 | 5,400 | 5,620 | 6,850 | 3,966 | 6,435 | 11,093 |
| 10-5040-042 | Health Insurance Exp | 31,321 | 33,000 | 32,833 | 51,100 | 26,442 | 41,070 | 64,228 |
| 10-5040-043 | Cafeteria Plan Expense | 738 | 1,000 | 2,885 | 300 | 0 | 0 | 0 |
| 10-5040-050 | Employee Support | 4,740 | 1,500 | 1,748 | 5,000 | 1,600 | 0 | 5,000 |
| 10-5040-051 | Employee Wellness Program | 408 | 1,188 | 338 | 1,200 | 0 | 4,500 | 5,000 |
| 10-5040-100 | Office Supplies | 4,649 | 3,500 | 4,327 | 4,000 | 3,500 | 1,529 | 1,529 |
| 10-5040-101 | Office Op. Supply & Furniture | 438 | 1,000 | 1,797 | 1,000 | 2,625 | 5,000 | 5,000 |
| 10-5040-102 | Postage Expense | 391 | 1,500 | 717 | 1,500 | 815 | 3,000 | 1,000 |
| 10-5040-103 | Computer Hardware/Software | 11,808 | 4,250 | 1,308 | 3,500 | 3,143 | 1,200 | 1,500 |
| 10-5040-104 | Printing & Copies | 1,001 | 1,500 | 1,095 | 1,200 | 599 | 2,500 | 3,500 |
| 10-5040-106 | Credit Card Fees | 0 | 300 | 17 | 50 | 0 | 1,100 | 1,200 |
| 10-5040-107 | Computer Services | 6,477 | 4,000 | 5,513 | 5,000 | 3,040 | 0 | 0 |
| 10-5040-110 | Ordinance Codification | 1,824 | 3,000 | 1,253 | 3,000 | 2,433 | 4,874 | 8,256 |
| 10-5040-120 | Utilities | 1,283 | 2,900 | 1,170 | 2,000 | 966 | 3,900 | 4,000 |
| 10-5040-140 | Telephone Expense | 4,131 | 4,080 | 4,842 | 5,000 | 3,627 | 1,439 | 1,625 |

**Admin Department
2022 Preliminary Budget
9/21/2021**

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 10-5040-145 | Internet Svc/Web Page | 8,945 | 5,500 | 5,200 | 5,500 | 3,985 | 5,200 | 5,500 |
| 10-5040-146 | Newsletter Expenses | 6,963 | 7,000 | 7,337 | 8,000 | 5,462 | 5,500 | 5,500 |
| 10-5040-150 | Mileage Expense | 1,220 | 1,500 | 31 | 800 | 0 | 8,000 | 8,000 |
| 10-5040-160 | Dues, Subscriptions | 2,893 | 3,000 | 2,817 | 3,000 | 3,215 | 0 | 0 |
| 10-5040-170 | Training & Meetings | 1,650 | 6,100 | 2,271 | 7,500 | 1,276 | 3,180 | 3,300 |
| 10-5040-175 | Meals, Lodging | 1,763 | 4,200 | 699 | 3,000 | 1,424 | 4,500 | 12,500 |
| 10-5040-180 | Publication of Notices | 873 | 500 | 2,989 | 2,000 | 1,178 | 3,200 | 8,000 |
| 10-5040-200 | Legal Services | 20,075 | 30,000 | 15,166 | 33,000 | 10,065 | 1,500 | 2,000 |
| 10-5040-210 | Technical Support | 2,425 | 3,000 | 2,501 | 2,400 | 1,500 | 25,000 | 25,000 |
| 10-5040-220 | Other Prof Services | 868 | 1,200 | 1,105 | 1,200 | 460 | 2,400 | 2,400 |
| 10-5040-240 | Audit Expense | 1,550 | 1,700 | 1,700 | 1,700 | 1,530 | 800 | 4,200 |
| 10-5040-250 | Economic Dev./Enhancement | 16,225 | 18,000 | 7,874 | 20,000 | 7,092 | 1,700 | 1,700 |
| 10-5040-252 | Outdoor Rec. Marketing | 0 | 0 | 0 | 2,000 | 0 | 15,000 | 20,000 |
| 10-5040-254 | Chamber of Commerce | 7,000 | 7,000 | 7,000 | 7,000 | 7,093 | 0 | 0 |
| 10-5040-255 | DownTown Group Exp | 4,442 | 6,000 | 0 | 6,000 | 0 | 7,593 | 7,000 |
| 10-5040-256 | AGNC Expense | 53 | 500 | 0 | 500 | 0 | 0 | 3,000 |
| 10-5040-257 | Branding-Marketing Exp. | -160 | 0 | 0 | 5,000 | 5,019 | 500 | 500 |
| 10-5040-260 | Insurance Expense | 7,111 | 7,485 | 8,307 | 9,200 | 5,925 | 5,000 | 7,000 |
| 10-5040-279 | Council Expenses | 5,031 | 5,000 | 1,539 | 5,000 | 915 | 7,467 | 8,918 |
| 10-5040-280 | Miscellaneous Expense | 1,748 | 2,500 | 1,417 | 2,500 | 48 | 1,700 | 5,000 |
| 10-5040-283 | Community Garden Exp. | 0 | 300 | 0 | 0 | 0 | 250 | 2,500 |
| 10-5040-284 | LoVa Meet in Middle Grant | 0 | 0 | 0 | 1,185,000 | 0 | 0 | 0 |
| 10-5040-285 | Community Market | 6,317 | 6,500 | 610 | 0 | 0 | 0 | 1,185,000 |
| 10-5040-286 | Downtown Revitalization | 0 | 0 | 26,267 | 0 | 0 | 0 | 0 |
| 10-5040-287 | Trail Development | 44,280 | 10,000 | 26,647 | 0 | 3,064 | 0 | 0 |
| 10-5040-288 | LoVa Trail West (constr grant) | 10,865 | 628,000 | 38,238 | 572,704 | 30,736 | 4,564 | 3,000 |
| 10-5040-289 | LOVA Operations | 0 | 12,500 | 0 | 0 | 0 | 50,000 | 598,981 |
| 10-5040-290 | Special Events | 4,087 | 3,000 | 545 | 0 | 401 | 0 | 2,500 |
| 10-5040-291 | Burning Mtn Festival Exp. | 20,605 | 15,000 | 62 | 0 | 0 | 600 | 0 |

**Admin Department
2022 Preliminary Budget
9/21/2021**

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 10-5040-292 | FMLD-Town Hall Improvements | 0 | 0 | 0 | 41,069 | 34,542 | 0 | 0 |
| 10-5040-293 | Town Hall Roof Repairs | 0 | 0 | 0 | 0 | 17,500 | 34,542 | 0 |
| 10-5040-320 | Veh Exp-08 Toyota | 1,122 | 750 | 152 | 500 | 16 | 17,500 | 0 |
| 10-5040-321 | Veh Exp - Traverse | 20 | 700 | 162 | 400 | 0 | | 20,000 |
| 10-5040-340 | Gas & Oil | 1,793 | 1,500 | 1,122 | 1,400 | 789 | 200 | 500 |
| 10-5040-360 | County Treasurer Fees | 8,905 | 10,500 | 9,666 | 10,000 | 9,808 | 200 | 500 |
| 10-5040-361 | Treasurer Fees - Capital Exp | 41 | 2,100 | 0 | 100 | 0 | 1,400 | 1,400 |
| 10-5040-362 | Bank Charges | 60 | 60 | 40 | 100 | 0 | 10,000 | 11,000 |
| 10-5040-400 | COVID-19 Expenses | 0 | 0 | -2,310 | 0 | 1,720 | 0 | 0 |
| 10-5040-476 | SNAP Expense | 777 | 500 | 0 | 0 | 0 | 0 | 0 |
| 10-5040-480 | Engineering & Survey | 0 | 500 | 543 | 500 | 775 | 0 | 0 |
| 10-5040-520 | Election Expense | 2,835 | 9,400 | 816 | 4,000 | 0 | 0 | 0 |
| 10-5040-600 | Loan Interest | 5,578 | 1,161 | 1,161 | 0 | 0 | 500 | 500 |
| 10-5040-610 | HPC Expenses | 0 | 2,000 | 0 | 2,000 | 2,181 | 0 | 15,000 |
| 10-5040-620 | Climate & Environ Commission | 0 | 0 | 0 | 2,000 | 511 | 0 | 0 |
| 10-5040-630 | 2010 Bond Costs | 250 | 250 | 0 | 0 | 0 | 2,181 | 2,000 |
| 10-5040-650 | Loan Principal | 81,000 | 43,000 | 43,000 | 0 | 0 | 2,000 | 2,000 |
| Total Expenses | | 514,480 | 1,165,074 | 448,402 | 2,237,560 | 328,299 | 488,091 | 2,404,699 |

Building & Planning
2022 Preliminary Budget
9/21/2021

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 10-4010-170 | Land Use Application Fees | 3,810 | 1,500 | 1,980 | 1,500 | 700 | 1,450 | 1,000 |
| 10-4010-180 | Building Permits | 59,544 | 63,000 | 65,354 | 72,352 | 93,714 | 123,513 | 108,658 |
| 10-4010-190 | Developers Reimbursement | 57,014 | 30,000 | 39,544 | 40,000 | 10,251 | 18,313 | 40,000 |
| 10-4010-240 | Contractor Licenses | 75 | 0 | 50 | 0 | 0 | 0 | 0 |
| 10-4010-245 | Misc. Building Dept Revenue | 0 | 0 | 600 | 0 | 0 | 0 | 0 |
| 10-4010-300 | Sign Permits | 160 | 150 | 0 | 0 | 553 | 508 | 100 |
| | Total Revenues | 120,603 | 94,650 | 107,528 | 113,852 | 105,218 | 143,784 | 149,758 |
| 10-5030-020 | Salaries | 63,666 | 72,800 | 67,042 | 115,615 | 55,214 | 90,516 | 103,870 |
| 10-5030-023 | Overtime Pay | 1 | 150 | 15 | 150 | 0 | 0 | 0 |
| 10-5030-025 | Salary-Summer Temps | 0 | 0 | 4,029 | 0 | 0 | 0 | 0 |
| 10-5030-030 | Payroll Tax Exp - Social Sec | 3,831 | 4,550 | 4,281 | 7,200 | 3,268 | 5,468 | 6,440 |
| 10-5030-031 | Payroll Tax Exp - Medicare | 896 | 1,100 | 1,001 | 1,700 | 764 | 1,279 | 1,506 |
| 10-5030-032 | Payroll Tax Exp - St Unemplmnt | 186 | 250 | 231 | 350 | 143 | 250 | 519 |
| 10-5030-041 | CRA Retirement Exp | 2,547 | 3,000 | 2,677 | 4,650 | 2,209 | 3,621 | 4,155 |
| 10-5030-042 | Health Insurance Exp | 11,917 | 12,000 | 12,249 | 13,511 | 13,329 | 21,358 | 23,067 |
| 10-5030-043 | Cafeteria Plan Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-5030-050 | Employee Support | 172 | 0 | 14 | 50 | 0 | 0 | 0 |
| 10-5030-051 | Employee Wellness Program | 159 | 205 | 146 | 200 | 0 | 311 | 311 |
| 10-5030-100 | Office Supplies | 1,044 | 100 | 967 | 1,000 | 1,852 | 1,667 | 1,000 |
| 10-5030-101 | Office Op. Supply & Furniture | 0 | 200 | 327 | 200 | 555 | 600 | 500 |
| 10-5030-102 | Postage Expense | 307 | 300 | 412 | 500 | 282 | 500 | 500 |
| 10-5030-103 | Computer Hardware/Software | 1,186 | 0 | 22 | 200 | 964 | 1,000 | 2,000 |
| 10-5030-104 | Printing & Copies | 916 | 500 | 961 | 500 | 601 | 700 | 500 |
| 10-5030-107 | Computer Services | 4,037 | 2,900 | 3,686 | 3,800 | 2,444 | 3,984 | 6,820 |
| 10-5030-120 | Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-5030-140 | Telephone Expense | 635 | 650 | 626 | 650 | 406 | 650 | 650 |
| 10-5030-150 | Mileage Expense | 0 | 350 | 0 | 0 | 0 | 0 | 0 |
| 10-5030-160 | Dues, Subscriptions | 135 | 135 | 665 | 1,000 | 359 | 400 | 500 |

Building & Planning
2022 Preliminary Budget
9/21/2021

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 10-5030-161 | Bldg Code Library | 0 | 250 | 0 | 250 | 0 | 0 | 250 |
| 10-5030-170 | Training & Prof Dues | 125 | 1,200 | 84 | 1,500 | 219 | 469 | 1,250 |
| 10-5030-175 | Meals, Lodging | 32 | 1,000 | 0 | 1,500 | 0 | 0 | 750 |
| 10-5030-180 | Publication of Notices | 0 | 250 | 0 | 500 | 0 | 0 | 0 |
| 10-5030-190 | Developers Costs | 57,795 | 30,000 | 39,545 | 40,000 | 9,579 | 17,853 | 40,000 |
| 10-5030-200 | Legal Services | 4,391 | 7,000 | 9,790 | 7,700 | 1,065 | 1,738 | 5,000 |
| 10-5030-210 | Technical Support | 2,425 | 2,300 | 2,251 | 2,300 | 1,844 | 2,300 | 2,300 |
| 10-5030-220 | Building Plan Review/Insp/Cons | 8,940 | 50,000 | 14,143 | 10,000 | 1,558 | 3,429 | 5,000 |
| 10-5030-230 | Engineering Consultation | 2,773 | 0 | 1,750 | 1,000 | 1,775 | 2,620 | 2,000 |
| 10-5030-235 | Planning Consultation | 0 | 0 | 2,360 | 1,000 | 3,450 | 3,968 | 2,000 |
| 10-5030-240 | Audit Expense | 612 | 595 | 595 | 595 | 255 | 595 | 595 |
| 10-5030-260 | Insurance Expense | 4,038 | 4,300 | 3,988 | 4,300 | 2,894 | 3,842 | 4,694 |
| 10-5030-280 | Miscellaneous Expense | 0 | 100 | 400 | 0 | 0 | 0 | 0 |
| 10-5030-320 | Vehicle Expense | 0 | 0 | 270 | 500 | 194 | 237 | 500 |
| 10-5030-480 | Engineering & Survey | 0 | 0 | 0 | 1,000 | 0 | 0 | 0 |
| Total Expenses | | 172,766 | 196,185 | 174,527 | 223,421 | 105,223 | 169,353 | 216,677 |

**Health & Welfare
2022 Preliminary Budget
9/21/2021**

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 10-5080-500 | Outgoing Grants | 20,500 | 26,000 | 23,050 | 20,000 | 12,150 | 20,000 | 20,000 |
| 10-5080-502 | H & W-CMC Seniors Program | 3,084 | 4,000 | 2,539 | 4,500 | 1,595 | 3,500 | 4,000 |
| 10-5080-504 | H & W-River Center | 0 | 0 | 0 | 15,000 | 15,000 | 15,000 | 15,000 |
| Total Expenses | | 23,584 | 30,000 | 25,589 | 39,500 | 28,745 | 38,500 | 39,000 |

**Municipal Court
2022 Preliminary Budget
9/21/2021**

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 10-4010-400 | Misc. Court Revenue | 1,462 | 500 | 878 | 6,500 | 1,174 | 3,000 | 5,000 |
| 10-4010-420 | Traffic Fines | 7,059 | 7,000 | 4,782 | 200 | 2,506 | 2,500 | 1,000 |
| 10-4010-421 | Parking Tickets | 875 | 600 | 300 | 3,000 | 300 | 300 | 500 |
| 10-4010-440 | Other Fines | 3,972 | 4,000 | 3,255 | 1,500 | 1,865 | 2,500 | 2,500 |
| 10-4010-460 | Court Costs | 2,267 | 1,700 | 1,441 | 1,000 | 390 | 500 | 1,000 |
| 10-4010-480 | PS Citation Serv Charges | 1,369 | 1,200 | 767 | 850 | 430 | 500 | 500 |
| | Total Revenues | 17,004 | 15,000 | 11,423 | 13,050 | 6,665 | 9,300 | 10,500 |
| 10-5055-020 | Salaries | 10,400 | 10,400 | 9,900 | 13,000 | 6,500 | 11,500 | 28,454 |
| 10-5055-030 | Payroll Tax Exp - Social Sec | 0 | 0 | 0 | 0 | 0 | 0 | 1,020 |
| 10-5055-031 | Payroll Tax Exp - Medicare | 0 | 0 | 0 | 0 | 0 | 0 | 239 |
| 10-5055-032 | Payroll Tax Exp - St Unemplmnt | 0 | 0 | 0 | 0 | 0 | 0 | 82 |
| 10-5055-041 | CRA Retirement Exp | 0 | 0 | 0 | 0 | 0 | 0 | 658 |
| 10-5055-042 | Health Insurance Exp | 0 | 0 | 0 | 0 | 0 | 0 | 2,902 |
| 10-5055-051 | Employee Wellness Program | 0 | 0 | 0 | 0 | 0 | 0 | 54 |
| 10-5055-100 | Office Supplies | 77 | 200 | 177 | 200 | 88 | 100 | 200 |
| 10-5055-102 | Postage Exp. | 145 | 100 | 179 | 150 | 116 | 150 | 150 |
| 10-5055-105 | Office - Misc. | 1,127 | 800 | 1,046 | 1,000 | 697 | 1,200 | 1,200 |
| 10-5055-106 | Credit Card Fees | 0 | 200 | 0 | 200 | 0 | 200 | 200 |
| 10-5055-160 | Judge Exp (Dues, Taxes) | 0 | 300 | 0 | 300 | 0 | 300 | 300 |
| 10-5055-175 | Meals, Lodging | 0 | 200 | 0 | 200 | 0 | 0 | 200 |
| 10-5055-220 | Attorney Fees - Court | 11,285 | 15,000 | 11,915 | 12,000 | 4,359 | 12,000 | 12,000 |
| 10-5055-260 | Insurance Expense | 806 | 850 | 817 | 850 | 610 | 813 | 1,030 |
| 10-5055-340 | Municipal Court Expense | 0 | 200 | 20 | 200 | 22 | 100 | 200 |
| 10-5055-420 | Training | 0 | 500 | 0 | 0 | 0 | 0 | 0 |
| | Total Expenses | 23,840 | 28,750 | 24,054 | 28,100 | 12,392 | 26,363 | 48,889 |

**Parks Capital
2022 Preliminary Budget
9/21/2021**

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 10-4040-030 | Sales Tax 1/2% (new 2001) | 221,554 | 213,071 | 268,369 | 263,917 | 182,577 | 287,680 | 296,310 |
| 10-4040-090 | Recreational Dev Fee | 5,500 | 9,000 | 4,500 | 9,500 | 4,500 | 14,500 | 12,500 |
| 10-4040-111 | FMLD Grant | 6,574 | 0 | 0 | 0 | 0 | 0 | 3,000 |
| 10-4040-394 | Sale of Parks Assets | 0 | 21,000 | 18,102 | 1,300 | 0 | 0 | 0 |
| Total Revenues | | 233,628 | 243,071 | 290,971 | 274,717 | 187,077 | 302,180 | 311,810 |
| 10-5075-421 | Veh/Equip - Lease/Purchase | 7,356 | 0 | 36,199 | 0 | 0 | 0 | 0 |
| 10-5075-600 | Parks Interest Expense | 19,909 | 18,363 | 17,965 | 13,654 | 10,978 | 13,654 | 13,654 |
| 10-5075-650 | VIX Loan Principal | 41,646 | 45,193 | 43,590 | 45,202 | 30,059 | 22,506 | 22,506 |
| 10-5075-704 | Capital - NC Trails | 0 | 0 | 0 | 40,000 | 40,000 | 40,000 | 0 |
| Total Expenses | | 68,911 | 63,556 | 97,754 | 98,856 | 81,037 | 76,160 | 36,160 |

**Parks Maintenance
2022 Preliminary Budget
9/21/2021**

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 10-4040-020 | Sales Tax 1/4 % | 110,777 | 106,536 | 134,184 | 131,958 | 91,289 | 143,840 | 148,155 |
| 10-4040-040 | Park Use Revenue | 675 | 600 | 225 | 400 | 7,755 | 5,500 | 5,500 |
| 10-4040-050 | Dirty Hog Dash Rev. | 12,972 | 12,800 | (50) | 0 | 0 | 0 | 0 |
| 10-4040-080 | Donations | 4,000 | 0 | 4,000 | 0 | 0 | 0 | 0 |
| 10-4040-120 | Miscellaneous | 6,489 | 0 | 0 | 0 | 6 | 0 | 0 |
| | Total Revenues | 134,913 | 119,936 | 138,359 | 132,358 | 99,050 | 149,340 | 153,655 |
| 10-5075-020 | Salaries | 118,447 | 122,000 | 167,011 | 170,000 | 92,667 | 158,007 | 178,239 |
| 10-5075-022 | Call Out Pay | 9 | 0 | 335 | 0 | 466 | 600 | 600 |
| 10-5075-023 | Overtime Pay | 284 | 1,300 | 587 | 1,300 | 381 | 800 | 1,300 |
| 10-5075-025 | Salary-Summer Temps | 25,055 | 27,500 | 12,212 | 27,500 | 21,017 | 30,000 | 35,000 |
| 10-5075-030 | Payroll Tax Exp - Social Sec | 8,573 | 9,400 | 10,936 | 12,500 | 6,338 | 11,063 | 13,339 |
| 10-5075-031 | Payroll Tax Exp - Medicare | 2,005 | 2,200 | 2,558 | 2,900 | 1,482 | 2,587 | 3,120 |
| 10-5075-032 | Payroll Tax Exp - St Unemplmnt | 415 | 460 | 553 | 600 | 292 | 484 | 1,076 |
| 10-5075-041 | CRA Retirement Exp | 4,738 | 5,000 | 6,713 | 6,850 | 3,432 | 6,068 | 7,206 |
| 10-5075-042 | Health Insurance Exp | 29,748 | 32,000 | 37,562 | 46,350 | 21,369 | 31,027 | 50,240 |
| 10-5075-043 | Cafeteria Plan Expense | 0 | 0 | 0 | 0 | 0 | 1,500 | 1,500 |
| 10-5075-050 | Employee Support | 529 | 1,350 | 1,347 | 1,500 | 1,047 | 600 | 562 |
| 10-5075-051 | Employee Wellness Program | 355 | 400 | 515 | 600 | 0 | 400 | 500 |
| 10-5075-100 | Office Supplies | 158 | 500 | 222 | 500 | 0 | 3,300 | 0 |
| 10-5075-101 | Office Op. Supply & Furniture | 0 | 300 | 0 | 300 | 0 | 800 | 1,000 |
| 10-5075-103 | Computer Hardware/Software | 695 | 1,000 | 175 | 1,000 | 265 | 3,984 | 6,820 |
| 10-5075-107 | Computer Services | 3,991 | 3,800 | 3,656 | 3,800 | 2,444 | 5,500 | 4,500 |
| 10-5075-120 | Utilities | 3,684 | 4,000 | 3,091 | 4,000 | 3,669 | 0 | 0 |
| 10-5075-125 | Porta-Jon Svc. | 12,785 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-5075-140 | Telephone Expense | 1,944 | 2,200 | 1,851 | 2,000 | 1,389 | 2,000 | 2,000 |
| 10-5075-160 | Dues, Subscriptions | 0 | 300 | 0 | 300 | 15 | 300 | 300 |
| 10-5075-170 | Training | 117 | 1,100 | 0 | 1,100 | 0 | 1,100 | 1,100 |
| 10-5075-175 | Meals, Lodging | 67 | 400 | 0 | 400 | 534 | 600 | 500 |

**Parks Maintenance
2022 Preliminary Budget
9/21/2021**

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 10-5075-180 | Publication of Notices | 15 | 200 | 703 | 200 | 1,049 | 1,100 | 200 |
| 10-5075-200 | Legal Services | 98 | 150 | 0 | 165 | 0 | 150 | 150 |
| 10-5075-210 | Technical Support | 1,639 | 1,800 | 1,648 | 1,800 | 1,099 | 1,800 | 1,800 |
| 10-5075-220 | Other Prof Services/Inspection | 0 | 200 | 0 | 200 | 0 | 100 | 200 |
| 10-5075-230 | Other Prof. Svcs. - CIP | 155 | 0 | 0 | 155 | 0 | 1,550 | 155 |
| 10-5075-240 | Audit Expense | 600 | 595 | 595 | 595 | 425 | 595 | 595 |
| 10-5075-260 | Insurance Expense | 8,352 | 8,800 | 7,705 | 8,300 | 6,230 | 7,873 | 9,433 |
| 10-5075-280 | Miscellaneous Expense | 45 | 50 | 223 | 0 | 400 | 500 | 500 |
| 10-5075-300 | Tools | 3,695 | 6,700 | 4,136 | 4,100 | 431 | 8,100 | 1,500 |
| 10-5075-320 | Vehicle Expense | 18 | 100 | 12 | 100 | 0 | 100 | 100 |
| 10-5075-326 | Veh Exp-08 Chevy Colo(P9) | 170 | 250 | 0 | 0 | 0 | 0 | 0 |
| 10-5075-328 | Veh Exp-09 Chevy 3500(P5) | 430 | 800 | 1,911 | 1,000 | 98 | 600 | 600 |
| 10-5075-329 | Veh Exp-00 GMC(P12) | 12 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-5075-340 | Gas & Oil | 8,453 | 8,000 | 7,774 | 10,000 | 7,229 | 9,500 | 10,000 |
| 10-5075-380 | Equipment Maintenance | 2,132 | 4,000 | 3,068 | 4,500 | 3,975 | 4,500 | 4,500 |
| 10-5075-383 | Eq. Maint. Jacobsen Mower | 1,848 | 0 | 728 | 1,200 | 962 | 1,200 | 1,200 |
| 10-5075-388 | Irrigation Winterization | 0 | 0 | 23 | 0 | 0 | 0 | 0 |
| 10-5075-389 | Irrigation M & O | 7,880 | 7,500 | 7,148 | 9,000 | 11,111 | 9,000 | 9,000 |
| 10-5075-390 | M & O | 9,776 | 12,000 | 9,105 | 11,400 | 11,435 | 13,400 | 11,400 |
| 10-5075-391 | Equipment Rental | 690 | 750 | 561 | 750 | 115 | 750 | 1,250 |
| 10-5075-392 | Fertilizer | 2,383 | 2,500 | 2,560 | 3,000 | 0 | 2,500 | 4,800 |
| 10-5075-393 | Weed management | 1,194 | 1,800 | 1,236 | 1,800 | 270 | 1,500 | 1,800 |
| 10-5075-394 | Mosquito Control | 5,840 | 6,200 | 6,000 | 6,150 | 6,150 | 6,150 | 6,200 |
| 10-5075-397 | Gardens Expense | 1,728 | 2,200 | 1,936 | 2,500 | 2,957 | 2,500 | 2,500 |
| 10-5075-399 | Trail Signs | 178 | 2,000 | 0 | 2,000 | 1,305 | 2,000 | 2,000 |
| 10-5075-400 | Rides & Reggae | 20,000 | 20,000 | 50,500 | 10,000 | 34,971 | 20,000 | 0 |
| 10-5075-401 | Dirty Hog Dash Exp. | 10,733 | 9,500 | 0 | 0 | 655 | 0 | 0 |
| 10-5075-403 | Holiday Lights Expense | 0 | 0 | 0 | 2,000 | 0 | 2,000 | 2,000 |
| 10-5075-480 | Engineering & Survey | 5 | 250 | 0 | 0 | 219 | 0 | 0 |

**Parks Maintenance
2022 Preliminary Budget
9/21/2021**

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|--------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 10-5075-481 | Safety | 429 | 300 | 1,567 | 300 | 480 | 500 | 800 |
| 10-5075-499 | PWF Maintenance | 193 | 500 | 2,729 | 2,000 | 1,806 | 2,000 | 2,000 |
| 10-5075-500 | Tree Maintenance - Parks | 3,905 | 3,000 | 6,308 | 8,000 | 12,209 | 15,000 | 5,000 |
| Total Expenses | | 306,195 | 315,355 | 367,500 | 374,715 | 262,388 | 375,687 | 388,583 |

Public Safety
2022 Preliminary Budget
9/21/2021

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 10-4010-500 | PS Charges for Services | 730 | 1,000 | 975 | 850 | 1,714 | 2,000 | 2,000 |
| 10-4010-510 | PS-VIN Inspect. | 1,040 | 900 | 1,070 | 800 | 1,462 | 2,400 | 2,400 |
| 10-4010-520 | PS Dog Impound Fees | 370 | 100 | 530 | 600 | 560 | 1,000 | 1,000 |
| 10-4010-560 | PS Donation to Bike Rodeo | 650 | 650 | 0 | 250 | 100 | 250 | 250 |
| 10-4010-565 | PS Training Reimbursement | 5,486 | 6,500 | 9,006 | 6,000 | 3,560 | 4,500 | 5,500 |
| 10-4010-580 | PS Vehicle Sale | 2,057 | 300 | 287 | 4,000 | 500 | 1,000 | 1,000 |
| 10-4010-585 | Veh. Impound Fees | 920 | 400 | 2,020 | 2,000 | 2,603 | 2,000 | 2,000 |
| 10-4010-636 | Mahan Scholarship Fund | 229 | 200 | 70 | 0 | 32 | 22 | 0 |
| 10-4010-638 | FMLD Grant | 23,184 | 0 | 0 | 25,000 | 25,000 | 25,000 | 0 |
| 10-4010-640 | PS Bail Bonds | 222 | 100 | 0 | 0 | 0 | 0 | 0 |
| 10-4010-645 | Jail Restitution | 110 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-4010-661 | PS - Donations | 0 | 0 | 1,000 | 0 | 0 | 0 | 0 |
| 10-4010-670 | PS Miscellaneous Revenue | 751 | 500 | 3,430 | 800 | 0 | 0 | 0 |
| | Total Revenues | 35,749 | 10,650 | 18,388 | 40,300 | 35,531 | 38,172 | 14,150 |
| 10-5050-020 | Salaries | 528,907 | 563,000 | 566,525 | 643,000 | 406,829 | 696,807 | 789,978 |
| 10-5050-022 | Call Out Pay | 1,416 | 1,500 | 744 | 1,500 | 346 | 897 | 500 |
| 10-5050-023 | Overtime Pay | 203 | 5,100 | 1,277 | 4,500 | 1,945 | 6,445 | 4,000 |
| 10-5050-030 | Payroll Tax Exp - Social Sec | 31,618 | 35,500 | 34,059 | 40,300 | 24,106 | 42,486 | 49,258 |
| 10-5050-031 | Payroll Tax Exp - Medicare | 7,394 | 8,300 | 7,965 | 9,400 | 5,638 | 9,937 | 11,520 |
| 10-5050-032 | Payroll Tax Exp - St Unemplmnt | 1,550 | 1,800 | 1,657 | 1,950 | 1,159 | 2,048 | 3,972 |
| 10-5050-041 | CRA Retirement Exp | 21,226 | 23,000 | 22,739 | 26,000 | 16,365 | 28,166 | 31,779 |
| 10-5050-042 | Health Insurance Exp | 135,427 | 149,000 | 147,692 | 191,600 | 117,153 | 185,833 | 197,282 |
| 10-5050-043 | Cafeteria Plan Expense | 24 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-5050-049 | Recruitment Expense | 0 | 500 | 0 | 500 | 0 | 0 | 5,000 |
| 10-5050-050 | Employee Assistance Program | 661 | 1,200 | 1,042 | 5,200 | 0 | 5,200 | 5,200 |
| 10-5050-051 | Employee Wellness Program | 1,380 | 2,200 | 2,248 | 2,400 | 0 | 2,560 | 2,560 |
| 10-5050-100 | Office Supplies | 1,970 | 2,000 | 1,573 | 2,000 | 1,142 | 1,700 | 2,000 |
| 10-5050-101 | Office Op. Supply & Furniture | 731 | 1,000 | 446 | 1,500 | 859 | 1,500 | 2,500 |

Public Safety
2022 Preliminary Budget
9/21/2021

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 10-5050-102 | Postage Expense | 316 | 800 | 351 | 800 | 277 | 700 | 800 |
| 10-5050-103 | Computer Hardware/Software | 11,752 | 2,200 | 2,159 | 3,000 | 2,823 | 3,000 | 12,000 |
| 10-5050-104 | Printing & Copies | 2,559 | 3,300 | 2,210 | 3,500 | 1,256 | 2,500 | 3,500 |
| 10-5050-106 | Credit Card Fees | 0 | 155 | 0 | 0 | 0 | 0 | 0 |
| 10-5050-140 | Telephone Expense | 8,329 | 9,500 | 8,468 | 10,000 | 6,147 | 9,500 | 10,000 |
| 10-5050-145 | Internet Svc/Web Page | 990 | 1,080 | 1,080 | 1,080 | 720 | 1,080 | 1,080 |
| 10-5050-150 | Mileage Expense | 173 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-5050-160 | Dues & Subscriptions | 7,206 | 9,000 | 7,735 | 17,000 | 10,846 | 17,000 | 19,200 |
| 10-5050-175 | Meals, Lodging | 5,743 | 7,500 | 2,835 | 8,000 | 3,334 | 6,000 | 8,000 |
| 10-5050-180 | Publication of Notices | 0 | 250 | 0 | 250 | 0 | 50 | 250 |
| 10-5050-190 | Refund | 0 | 150 | 0 | 150 | 0 | 0 | 150 |
| 10-5050-200 | Legal & Professional Svcs. | 0 | 5,600 | 9,724 | 6,000 | 434 | 500 | 6,000 |
| 10-5050-240 | Audit Expense | 468 | 850 | 850 | 850 | 850 | 850 | 850 |
| 10-5050-260 | Insurance Expense | 27,837 | 28,900 | 25,261 | 27,100 | 20,118 | 25,249 | 30,119 |
| 10-5050-280 | Miscellaneous Expense | 913 | 1,000 | 3,168 | 2,000 | 2,325 | 2,000 | 2,000 |
| 10-5050-290 | Special Events Exp. | 193 | 1,600 | 50 | 1,600 | 55 | 650 | 1,600 |
| 10-5050-300 | Uniform Allowance | 5,567 | 5,000 | 4,753 | 5,000 | 1,276 | 4,500 | 5,000 |
| 10-5050-301 | Officer's Equipment | 31,288 | 10,000 | 11,638 | 12,000 | 8,919 | 12,000 | 13,800 |
| 10-5050-315 | Veh Exp-014-2009 Dod. Chg. | 0 | 0 | 0 | 0 | 0 | 2,000 | 1,500 |
| 10-5050-316 | Veh Exp-534-16 Tahoe | 1,558 | 1,500 | 4,254 | 1,500 | 1,955 | 2,500 | 1,500 |
| 10-5050-317 | Veh Exp-533 - 16 Chevy Tahoe | 864 | 1,200 | 1,455 | 1,500 | 2,598 | 1,000 | 0 |
| 10-5050-318 | Veh Exp-068 - 04 Crown Vic | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-5050-320 | Veh Exp-#255-2010 Charger | 415 | 2,000 | 312 | 2,000 | 443 | 0 | 0 |
| 10-5050-321 | Veh Exp-2009 Chevy Tahoe | 1,899 | 2,500 | 2,007 | 2,500 | 1,507 | 500 | 2,000 |
| 10-5050-323 | Veh Exp- 028 - 2009 Explorer | 1,511 | 500 | 0 | 0 | 0 | 850 | 1,500 |
| 10-5050-324 | Veh Exp-407-2010 Explorer | 807 | 2,000 | 0 | 2,000 | 714 | 400 | 0 |
| 10-5050-325 | Veh Exp-18 Tahoe | 697 | 1,200 | 849 | 1,500 | 429 | 0 | 1,500 |
| 10-5050-327 | Veh Exp-09 Tahoe | 3,272 | 2,500 | 3,027 | 2,500 | 407 | 0 | 1,500 |
| 10-5050-328 | Veh Exp-21 Chevy Tahoe | 529 | 0 | 577 | 0 | 128 | 2,082 | 1,500 |

Public Safety
2022 Preliminary Budget
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| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 10-5050-329 | Veh Exp 21 Chevy Tahoe | 1,251 | 2,500 | 916 | 0 | 993 | 0 | 1,500 |
| 10-5050-330 | Veh Exp- 18 Tahoe | 275 | 1,200 | 576 | 2,500 | 1,851 | 1,300 | 1,500 |
| 10-5050-335 | Veh Exp-21 Chevy Tahoe | 0 | 0 | 0 | 1,500 | 0 | 1,150 | 1,500 |
| 10-5050-338 | Veh Exp-820/17 Tahoe | 2,598 | 1,200 | 936 | 1,500 | 808 | 20,000 | 20,000 |
| 10-5050-339 | Veh Exp-821/17 Tahoe | 1,637 | 1,200 | 3,448 | 1,500 | 1,251 | 2,000 | 4,000 |
| 10-5050-340 | Gas & Oil | 19,362 | 20,000 | 17,508 | 20,000 | 15,677 | 1,200 | 2,800 |
| 10-5050-360 | Abandon Vehicle | 1,648 | 3,500 | 3,014 | 4,000 | 2,153 | 2,500 | 2,500 |
| 10-5050-380 | Equipment Maintenance | 2,895 | 2,400 | 2,408 | 2,800 | 1,122 | 1,800 | 5,000 |
| 10-5050-384 | Tires - New | 1,951 | 2,400 | 1,141 | 2,500 | 0 | 180,000 | 62,000 |
| 10-5050-420 | Training & Certification | 1,438 | 5,000 | 3,358 | 5,000 | 1,332 | 0 | 0 |
| 10-5050-421 | Vehicle Lease/Purchase | 0 | 28,000 | 0 | 0 | 55,626 | 1,304 | 1,200 |
| 10-5050-460 | Jail | 0 | 250 | 0 | 250 | 0 | 650 | 650 |
| 10-5050-500 | Bike Rodeo | 647 | 1,020 | 0 | 1,000 | 1,304 | 22,239 | 0 |
| 10-5050-540 | Community Policing | 702 | 600 | 0 | 600 | 293 | 4,994 | 11,000 |
| 10-5050-560 | Capital - Evidence Storage | 0 | 0 | 16,657 | 20,000 | 22,239 | 0 | 500 |
| 10-5050-580 | Capital Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 500 |
| 10-5050-600 | Animal Control | 0 | 500 | 0 | 500 | 0 | 0 | 2,500 |
| 10-5050-601 | Kennel Expenses | 1,067 | 1,100 | 430 | 1,100 | 0 | 550 | 750 |
| 10-5050-620 | Emergency Preparedness | 645 | 750 | 0 | 750 | 189 | 4,297 | 7,356 |
| 10-5050-642 | Computer Services | 5,660 | 4,000 | 4,031 | 4,000 | 2,636 | 300 | 600 |
| 10-5050-643 | Training Library | 0 | 400 | 987 | 600 | 0 | 1,058 | 1,500 |
| 10-5050-644 | Hiring Expense | 2,035 | 1,500 | 219 | 1,500 | 658 | 3,000 | 4,000 |
| 10-5050-645 | Ammunition Expense | 3,166 | 4,000 | 817 | 4,000 | 728 | 0 | 2,000 |
| 10-5050-646 | Laboratory Fees | 296 | 2,000 | 0 | 2,000 | 0 | 750 | 1,000 |
| 10-5050-647 | Printing Expense | 302 | 1,000 | 0 | 1,000 | 0 | 150 | 600 |
| 10-5050-651 | Evidence Equip. & Supplies | 106 | 600 | 782 | 600 | 210 | 0 | 1,500 |
| 10-5050-652 | Evid. Collection/Analysis | 423 | 1,500 | 500 | 1,500 | 0 | 0 | 0 |
| Total Expenses | | 895,497 | 981,005 | 938,458 | 1,122,380 | 752,173 | 1,327,731 | 1,367,354 |

**Recreation Department
2022 Preliminary Budget
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| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 10-4010-002 | Tobacco Tax | 0 | 0 | 0 | 0 | 0 | 0 | 250,000 |
| 10-4010-680 | Wrestling | 1,800 | 1,800 | 0 | 0 | 0 | 0 | 0 |
| 10-4010-700 | Baseball | 2,935 | 2,700 | 694 | 1,500 | 5,660 | 5,475 | 7,000 |
| 10-4010-720 | Youth Basketball | 7,940 | 6,200 | 4,670 | 2,300 | 6,712 | 8,000 | 8,000 |
| 10-4010-725 | REC Beginning Basketball | 3,690 | 2,600 | 645 | 0 | 0 | 0 | 0 |
| 10-4010-730 | Competitive Basketbal | 5,500 | 6,000 | 11,625 | 11,000 | 5,475 | 5,475 | 11,000 |
| 10-4010-740 | Softball | 1,723 | 2,000 | 0 | 3,200 | 2,040 | 2,100 | 2,500 |
| 10-4010-760 | REC Beginning Baseball | 3,210 | 3,200 | 240 | 0 | 0 | 0 | 0 |
| 10-4010-770 | Junior Golf | 0 | 0 | 0 | 1,500 | 775 | 1,325 | 1,500 |
| 10-4010-771 | Adult Golf | 0 | 0 | 0 | 2,000 | 150 | 150 | 1,500 |
| 10-4010-780 | Flag Football | 1,825 | 2,300 | 4,240 | 1,000 | 1,485 | 1,000 | 2,000 |
| 10-4010-790 | Adult Fitness | 5,542 | 4,000 | 7,657 | 4,000 | 8,828 | 8,500 | 8,500 |
| 10-4010-795 | Pickleball | 1,025 | 1,700 | 115 | 500 | 0 | 0 | 0 |
| 10-4010-820 | Adult Basketball | 2,530 | 2,500 | 3,035 | 0 | 0 | 0 | 4,000 |
| 10-4010-840 | DNU-REC Soccer | 100 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-4010-841 | Micro Soccer | 7,676 | 8,200 | 3,377 | 8,700 | 7,505 | 8,000 | 8,000 |
| 10-4010-843 | Adult Soccer | 2,180 | 4,000 | 0 | 2,000 | 350 | 1,400 | 2,000 |
| 10-4010-845 | Competitive Soccer | 68,373 | 68,000 | 36,985 | 34,000 | 0 | 0 | 0 |
| 10-4010-847 | REC MLS Soccer Camp | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-4010-850 | Adult Volleyball | 0 | 500 | 0 | 500 | 0 | 500 | 1,000 |
| 10-4010-851 | Youth Volleyball | 3,700 | 3,500 | 3,698 | 3,500 | 3,950 | 3,500 | 5,000 |
| 10-4010-859 | Arts & Enrichment | 18,925 | 12,000 | 11,500 | 12,000 | 9,455 | 12,000 | 15,000 |
| 10-4010-860 | REC Miscellaneous Program | 15 | 500 | 0 | 0 | 0 | 0 | 0 |
| 10-4010-870 | After-School Programs | 7,925 | 4,000 | 4,437 | 2,000 | 0 | 2,000 | 3,500 |
| 10-4010-880 | Sponsorships | 2,321 | 3,000 | 0 | 0 | 0 | 0 | 0 |
| 10-4010-885 | Special Events Donations | 0 | 500 | 0 | 0 | 0 | 1,500 | 1,500 |
| 10-4010-887 | Scholarships | 273 | 1,000 | 33 | 500 | 0 | 0 | 500 |
| 10-4010-900 | Grants | 3,250 | 2,925 | 2,925 | 0 | 0 | 0 | 0 |
| 10-4010-901 | FMLD Grants | 23,717 | 0 | 0 | 0 | 0 | 0 | 0 |

**Recreation Department
2022 Preliminary Budget
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| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 10-4010-910 | Community Center Rentals | 16,578 | 12,000 | 8,510 | 8,000 | 15,705 | 15,000 | 20,000 |
| 10-4010-940 | REC Miscellaneous | 169 | 200 | 0 | 0 | 0 | 0 | 0 |
| 10-4010-970 | Special Events | 475 | 5,000 | 0 | 4,300 | 0 | 2,000 | 2,000 |
| 10-4010-972 | Dirty Hog Dash | 0 | 0 | 0 | 9,500 | 14,636 | 14,636 | 15,000 |
| 10-4010-974 | Burning Mountain Festival | 0 | 0 | 0 | 13,000 | 1,660 | 10,000 | 13,000 |
| 10-4010-976 | Community Market | 0 | 0 | 0 | 100 | 4,480 | 4,500 | 4,000 |
| 10-4010-990 | REC Team Sponsorships | 250 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-4010-992 | Youth Trips | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-4010-993 | 5k Races/Walk | 1,085 | 2,500 | 50 | 500 | 1,770 | 1,300 | 2,000 |
| 10-4010-994 | Youth Fitness | 0 | 0 | 250 | 1,700 | 2,110 | 1,000 | 1,200 |
| 10-4010-995 | Adult Pickleball Tournaments | 0 | 500 | 0 | 0 | 0 | 0 | 0 |
| 10-4010-996 | Adult Volleyball Tournaments | 0 | 500 | -40 | 0 | 0 | 0 | 1,000 |
| 10-4010-997 | Seniors Programs | 0 | 0 | 40 | 0 | 0 | 0 | 0 |
| 10-4010-998 | E-Sports | 0 | 0 | 0 | 500 | 0 | 0 | 0 |
| | Total Revenues | 194,732 | 163,825 | 104,686 | 127,800 | 92,746 | 109,361 | 390,700 |
| 10-5070-020 | Salaries | 124,748 | 164,000 | 126,739 | 150,433 | 77,362 | 126,733 | 190,511 |
| 10-5070-023 | Overtime Pay | 0 | 1,000 | 0 | 1,000 | 0 | 0 | 0 |
| 10-5070-025 | Salary - Temps | 56,479 | 40,000 | 36,609 | 43,000 | 25,809 | 51,809 | 20,000 |
| 10-5070-030 | Payroll Tax Exp - Social Sec | 10,541 | 13,000 | 9,307 | 12,100 | 5,772 | 10,484 | 13,052 |
| 10-5070-031 | Payroll Tax Exp - Medicare | 2,465 | 3,000 | 2,177 | 2,900 | 1,350 | 2,452 | 3,052 |
| 10-5070-032 | Payroll Tax Exp - St Unemplmnt | 534 | 625 | 462 | 600 | 272 | 500 | 1,053 |
| 10-5070-041 | CRA Retirement Exp | 5,299 | 6,600 | 5,054 | 6,100 | 3,128 | 5,102 | 7,620 |
| 10-5070-042 | Health Insurance Exp | 37,508 | 49,000 | 42,283 | 47,350 | 28,021 | 49,083 | 68,906 |
| 10-5070-043 | Cafeteria Plan Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-5070-050 | Employee Support | 727 | 500 | 545 | 500 | 119 | 500 | 500 |
| 10-5070-051 | Employee Wellness Program | 830 | 700 | 630 | 830 | 0 | 830 | 724 |
| 10-5070-100 | Office Supplies | 916 | 1,000 | 662 | 1,000 | 1,583 | 2,000 | 3,000 |
| 10-5070-101 | Office Op. Supply & Furniture | 491 | 500 | 381 | 500 | 0 | 500 | 500 |

**Recreation Department
2022 Preliminary Budget
9/21/2021**

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 10-5070-102 | Postage Expense | 328 | 100 | 389 | 500 | 285 | 500 | 500 |
| 10-5070-103 | Computer Hardware/Software | 5,740 | 2,000 | 430 | 2,000 | 0 | 0 | 2,000 |
| 10-5070-104 | Printing & Copies | 921 | 1,000 | 970 | 1,000 | 601 | 1,000 | 1,000 |
| 10-5070-105 | Office - Misc. | 40 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-5070-106 | Credit Card Fees | 3,881 | 3,000 | 2,175 | 3,200 | 2,126 | 3,200 | 4,000 |
| 10-5070-107 | Computer Services | 5,914 | 4,000 | 5,925 | 6,000 | 4,550 | 8,097 | 11,369 |
| 10-5070-120 | Promotion & Advertising | 593 | 500 | 0 | 500 | 25 | 0 | 0 |
| 10-5070-140 | Telephone Expense | 2,100 | 2,500 | 2,049 | 2,500 | 1,182 | 2,500 | 2,500 |
| 10-5070-145 | Internet Svc/Web Page | 2,366 | 2,600 | 2,160 | 2,200 | 1,440 | 2,200 | 2,200 |
| 10-5070-160 | Dues, Subscriptions | 350 | 500 | 370 | 500 | 375 | 500 | 500 |
| 10-5070-170 | Training, Meetings | 415 | 700 | 259 | 700 | 195 | 195 | 700 |
| 10-5070-175 | Meals, Lodging | 67 | 500 | 0 | 500 | 0 | 0 | 500 |
| 10-5070-180 | Publication of Notices | 0 | 600 | 0 | 100 | 0 | | 100 |
| 10-5070-210 | Technical Support | 1,953 | 2,000 | 1,648 | 2,000 | 1,284 | 2,000 | 2,000 |
| 10-5070-240 | Audit Expense | 250 | 595 | 595 | 595 | 595 | 595 | 595 |
| 10-5070-260 | Insurance Expense | 6,390 | 6,600 | 9,374 | 8,500 | 5,218 | 6,477 | 7,636 |
| 10-5070-280 | Miscellaneous Expense | 154 | 200 | 162 | 0 | 0 | 0 | 150 |
| 10-5070-290 | Veh Exp-09 GMC(R8) | 159 | 250 | 0 | 250 | 0 | 150 | 250 |
| 10-5070-295 | Gas & Oil | 290 | 350 | 96 | 350 | 301 | 350 | 700 |
| 10-5070-300 | Wrestling | 1,500 | 1,000 | 18 | 0 | 0 | 0 | 0 |
| 10-5070-320 | Youth Basketball | 2,983 | 2,500 | 2,585 | 0 | 3,530 | 2,600 | 3,000 |
| 10-5070-340 | Adult Basketball | 268 | 750 | 276 | 0 | 0 | 0 | 1,000 |
| 10-5070-360 | Beginning Basketball | 928 | 1,000 | 71 | 0 | 0 | 0 | 0 |
| 10-5070-375 | Competitive Basketball | 364 | 750 | 486 | 750 | 248 | 250 | 1,000 |
| 10-5070-380 | Baseball | 1,732 | 1,800 | 266 | 1,800 | 2,977 | 2,735 | 3,500 |
| 10-5070-385 | Beginning Baseball | 1,114 | 1,200 | 266 | 0 | 0 | 0 | 0 |
| 10-5070-400 | Softball | 830 | 1,000 | 20 | 1,000 | 298 | 1,000 | 2,000 |
| 10-5070-421 | Flag Football | 561 | 1,000 | 933 | 1,000 | 99 | 1,000 | 1,000 |
| 10-5070-450 | Adult Fitness | 3,649 | 2,500 | 5,407 | 3,000 | 6,720 | 5,791 | 6,000 |

**Recreation Department
2022 Preliminary Budget
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| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 10-5070-460 | Soccer | 70 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-5070-462 | Micro Soccer | 2,021 | 1,500 | 249 | 3,000 | 1,715 | 3,000 | 3,000 |
| 10-5070-464 | Adult Soccer | 237 | 800 | 0 | 400 | 99 | 400 | 1,000 |
| 10-5070-465 | Competitive Soccer | 65,984 | 56,000 | 29,228 | 28,325 | 0 | 0 | 0 |
| 10-5070-470 | Adult Volleyball | 694 | 700 | 0 | 250 | 700 | 250 | 500 |
| 10-5070-471 | Youth Volleyball | 1,001 | 900 | 804 | 1,500 | 1,816 | 1,500 | 3,500 |
| 10-5070-475 | Arts & Enrichment | 6,962 | 3,000 | 6,813 | 6,000 | 6,132 | 6,000 | 7,000 |
| 10-5070-490 | Lacrosse | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-5070-494 | Junior Golf | 0 | 0 | 0 | 1,125 | 928 | 1,125 | 1,000 |
| 10-5070-495 | Adult Golf | 0 | 0 | 0 | 1,125 | 105 | 500 | 1,000 |
| 10-5070-500 | Misc Programs | 0 | 0 | 372 | 200 | 0 | 0 | 0 |
| 10-5070-505 | After School Program | 1,526 | 0 | 2,489 | 750 | 0 | 350 | 1,000 |
| 10-5070-520 | C.C. - Insurance | 0 | 0 | 0 | 2,200 | 0 | 0 | 2,200 |
| 10-5070-530 | C.C. - Repairs/Maint. | 2,320 | 1,500 | 1,703 | 1,200 | 502 | 0 | 1,200 |
| 10-5070-531 | C.C. - Janitorial | 2,901 | 2,200 | 1,827 | 2,200 | 1,495 | 2,200 | 4,000 |
| 10-5070-535 | C.C. - Supplies | 507 | 1,000 | 1,154 | 1,000 | 248 | 0 | 3,500 |
| 10-5070-540 | C.C. - Utilities | 6,062 | 7,000 | 6,096 | 7,000 | 5,539 | 8,297 | 9,314 |
| 10-5070-550 | C.C - Rental Refund | 0 | 0 | 345 | 0 | 0 | 0 | 0 |
| 10-5070-610 | Special Events | 73 | 0 | 163 | 6,000 | 0 | 7,000 | 7,600 |
| 10-5070-640 | Field Maintenance | 669 | 1,000 | 36 | 0 | 49 | 250 | 650 |
| 10-5070-642 | Facilities Maintenance | 0 | 0 | 532 | 0 | 0 | 0 | 0 |
| 10-5070-700 | Capital Expenditures | 23,717 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-5070-900 | Town Special Events | 0 | 0 | 0 | 0 | 0 | 7,200 | 8,500 |
| 10-5070-972 | Dirty Hog Dash | 0 | 0 | 0 | 9,500 | 7,553 | 11,000 | 13,000 |
| 10-5070-974 | Burning Mountain Festival | 0 | 0 | 0 | 22,000 | 5,407 | 4,500 | 4,500 |
| 10-5070-976 | Community Market | 0 | 0 | 0 | 6,500 | 3,496 | 1,000 | 1,000 |
| 10-5070-992 | 5K Races/Walk | 788 | 1,300 | 20 | 1,000 | 1,454 | 0 | 0 |
| 10-5070-993 | Seniors Programs | 0 | 0 | 272 | 0 | 0 | 0 | 0 |
| 10-5070-994 | GOCO Generation Wild Exp | 203 | 0 | 1,472 | 3,000 | 0 | 500 | 800 |

**Recreation Department
2022 Preliminary Budget
9/21/2021**

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 10-5070-995 | Youth Fitness | 0 | 0 | 590 | 250 | 688 | 0 | 0 |
| 10-5070-996 | Pickleball | 140 | 800 | 0 | 250 | 0 | 0 | 500 |
| 10-5070-997 | Adult Volleyball Tournaments | 0 | 500 | 0 | 0 | 0 | 0 | 0 |
| 10-5070-998 | E-Sports Exp. | 0 | 0 | 600 | 1,000 | 0 | 0 | 0 |
| Total Expenses | | 402,253 | 399,620 | 316,544 | 411,033 | 213,391 | 346,207 | 437,882 |

**Streets Maintenance
2022 Preliminary Budget
9/21/2021**

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 10-4010-060 | Sales Street 1% | 458,934 | 441,362 | 555,906 | 546,684 | 378,196 | 595,909 | 613,786 |
| 10-4010-070 | County Sales Tax 3/4% | 150,040 | 151,578 | 164,290 | 145,000 | 130,780 | 209,446 | 219,918 |
| 10-4010-320 | M/V Special Assessment | 19,976 | 18,000 | 19,301 | 16,000 | 13,865 | 21,252 | 21,252 |
| 10-4010-340 | County Road & Bridge | 33,570 | 33,570 | 0 | 0 | 0 | 0 | 0 |
| 10-4010-360 | Highway Use Tax | 166,987 | 133,483 | 125,508 | 126,297 | 83,363 | 128,286 | 140,975 |
| 10-4010-370 | Traffic Impact Fee | 3,451 | 25,116 | 1,795 | 7,467 | 7,394 | 16,797 | 23,291 |
| 10-4010-371 | Permits-St Maint. | 390 | 0 | 0 | 0 | 180 | 100 | 0 |
| 10-4010-394 | Sale of Assets | 0 | 0 | 4,200 | 3,000 | 0 | 0 | 19,000 |
| 10-4010-395 | Misc. Street Revenue | 3,783 | 100 | 3,838 | 0 | 2,454 | 4,200 | 4,200 |
| 10-4010-396 | Misc. Public Works Grants | 9,000 | 0 | 0 | 0 | 0 | 57,994 | 0 |
| 10-4010-397 | FMLD Grant | 60,000 | 0 | 200,000 | 0 | 0 | 24,972 | 0 |
| | Total Revenues | 906,131 | 803,209 | 1,074,838 | 844,448 | 616,232 | 1,058,955 | 1,042,421 |
| 10-5090-020 | Salaries | 193,248 | 200,000 | 201,493 | 223,000 | 137,863 | 238,754 | 218,907 |
| 10-5090-022 | Call Out Pay | 858 | 0 | 2,365 | 2,500 | 774 | 2,000 | 2,000 |
| 10-5090-023 | Overtime Pay | 353 | 1,000 | 486 | 1,000 | 148 | 1,000 | 1,000 |
| 10-5090-025 | Salary - Temps | 24,895 | 28,400 | 12,212 | 28,400 | 20,953 | 30,000 | 35,000 |
| 10-5090-030 | Payroll Tax Exp - Social Sec | 13,191 | 14,200 | 13,028 | 15,800 | 9,331 | 15,585 | 15,928 |
| 10-5090-031 | Payroll Tax Exp - Medicare | 3,085 | 3,400 | 3,047 | 3,700 | 2,183 | 3,645 | 3,725 |
| 10-5090-032 | Payroll Tax Exp - St Unemplmnt | 641 | 700 | 655 | 765 | 436 | 740 | 1,285 |
| 10-5090-041 | CRA Retirement Exp | 7,767 | 8,000 | 8,164 | 9,100 | 5,433 | 9,552 | 8,876 |
| 10-5090-042 | Health Insurance Exp | 42,618 | 47,000 | 43,800 | 52,300 | 30,792 | 47,698 | 54,570 |
| 10-5090-043 | Cafeteria Plan Expense | 0 | 0 | 0 | 0 | 0 | 1,000 | 1,500 |
| 10-5090-050 | Employee Support | 757 | 1,000 | 834 | 1,000 | 1,530 | 585 | 585 |
| 10-5090-051 | Employee Wellness Program | 509 | 600 | 538 | 600 | 0 | 300 | 300 |
| 10-5090-100 | Office Supplies | 689 | 300 | 147 | 300 | 100 | 3,150 | 0 |
| 10-5090-101 | Office Op. Supply & Furniture | 0 | 150 | 0 | 150 | 0 | 300 | 300 |
| 10-5090-102 | Postage Expense | 396 | 100 | 364 | 300 | 304 | 800 | 1,000 |
| 10-5090-103 | Computer Hardware/Software | 1,503 | 0 | 375 | 1,000 | 215 | 4,834 | 8,276 |

**Streets Maintenance
2022 Preliminary Budget
9/21/2021**

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 10-5090-107 | Computer Services | 4,843 | 3,200 | 4,437 | 4,200 | 2,966 | 5,062 | 5,715 |
| 10-5090-120 | Utilities | 212 | 9,200 | 9,041 | 4,500 | 3,869 | 2,900 | 2,900 |
| 10-5090-140 | Telephone Expense | 2,290 | 2,800 | 2,564 | 2,900 | 1,754 | 500 | 500 |
| 10-5090-160 | Dues, Subscriptions | 255 | 500 | 710 | 500 | 0 | 800 | 1,200 |
| 10-5090-170 | Training | 0 | 1,200 | 0 | 1,200 | 0 | 300 | 900 |
| 10-5090-175 | Meals, Lodging | 52 | 900 | 0 | 900 | 56 | 200 | 200 |
| 10-5090-180 | Publication of Notices | 0 | 300 | 5 | 200 | 0 | 550 | 550 |
| 10-5090-200 | Legal Services | 0 | 500 | 0 | 550 | 0 | 2,500 | 2,500 |
| 10-5090-210 | Technical Support | 2,399 | 2,500 | 2,226 | 2,500 | 1,299 | 500 | 500 |
| 10-5090-220 | Other Prof Services | 0 | 500 | 0 | 500 | 0 | 595 | 595 |
| 10-5090-240 | Audit Expense | 700 | 595 | 595 | 595 | 510 | 9,722 | 11,572 |
| 10-5090-260 | Insurance Expense | 10,326 | 12,500 | 9,415 | 11,000 | 7,738 | 6,000 | 1,500 |
| 10-5090-280 | Miscellaneous Expense | 0 | 0 | 0 | 0 | 250 | 400 | 400 |
| 10-5090-300 | Machinery, Equipment, Tools | 2,308 | 5,500 | 5,911 | 4,000 | 1,158 | 1,000 | 1,500 |
| 10-5090-320 | Vehicle Expense | 0 | 400 | 449 | 400 | 151 | 0 | 0 |
| 10-5090-322 | Veh Exp-2009 Hook Truck | 2,840 | 600 | 1,833 | 1,500 | 309 | 250 | 250 |
| 10-5090-329 | Veh Exp-09 chevy 2500(M6) | 711 | 250 | 74 | 0 | 0 | 850 | 250 |
| 10-5090-331 | Veh Exp-17 Chevy (M-7) | 122 | 800 | 659 | 250 | 0 | 8,500 | 8,500 |
| 10-5090-332 | Veh Exp-2017 Chevy (A-2) | 599 | 250 | 11 | 250 | 820 | 3,000 | 3,200 |
| 10-5090-340 | Gas & Oil | 5,909 | 8,500 | 8,914 | 8,500 | 5,935 | 500 | 500 |
| 10-5090-360 | Co. Treas. Fees-Prop. Tax | 3,207 | 2,500 | 3,030 | 2,500 | 2,616 | 3,500 | 3,500 |
| 10-5090-376 | Eq. Maint-Cat MiniEx | 0 | 500 | 203 | 500 | 404 | 0 | 0 |
| 10-5090-377 | Eq. Maint - Snow Plows | 3,729 | 3,000 | 3,934 | 3,500 | 334 | 1,000 | 1,700 |
| 10-5090-378 | Eq. Maint. - JD MiniEx | 0 | 0 | 0 | 0 | 0 | 1,500 | 1,500 |
| 10-5090-379 | Eq. Maint. Bobcat Skidsteer | 840 | 1,200 | 590 | 1,200 | 0 | 500 | 0 |
| 10-5090-380 | Equipment Maintenance | 1,499 | 1,200 | 592 | 1,500 | 722 | 500 | 500 |
| 10-5090-381 | Eq. Maint. Cat Backhoe | 719 | 1,000 | 181 | 600 | 373 | 250 | 300 |
| 10-5090-382 | Eq. Maint. Street Sweeper | 956 | 3,000 | 1,551 | 3,000 | 126 | 1,200 | 1,200 |
| 10-5090-383 | Eq. Maint. J.D. Tractor | 57 | 300 | 107 | 300 | 43 | 9,500 | 9,500 |

**Streets Maintenance
2022 Preliminary Budget
9/21/2021**

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 10-5090-384 | Tires - New | 0 | 1,200 | 410 | 1,200 | 0 | 2,000 | 2,000 |
| 10-5090-390 | Maintenance/Operations | 7,275 | 8,500 | 6,317 | 9,500 | 3,790 | 10,500 | 10,500 |
| 10-5090-391 | Equipment Rental | 720 | 2,000 | 469 | 2,000 | 0 | 88,000 | 80,000 |
| 10-5090-392 | Road Base/Cinders/Patching Mtl | 7,150 | 9,500 | 14,626 | 10,500 | 1,820 | 2,000 | 40,000 |
| 10-5090-394 | Crack Seal Exp. | 0 | 30,000 | 22,746 | 50,000 | 50,000 | 2,000 | 2,000 |
| 10-5090-395 | Sidewalk Maintenance | 1,132 | 2,000 | 0 | 2,000 | 0 | 11,000 | 9,000 |
| 10-5090-396 | St. Signs | 2,032 | 2,000 | 536 | 2,000 | 2,620 | 88,000 | 80,000 |
| 10-5090-397 | Painting - St./Crosswalks | 6,274 | 7,000 | 7,969 | 7,000 | 11,978 | 68,140 | 76,924 |
| 10-5090-398 | Street Chip & Seal | 0 | 20,000 | 0 | 50,000 | 50,000 | 0 | 0 |
| 10-5090-400 | Street Lights | 50,907 | 57,000 | 50,349 | 57,000 | 41,209 | 650 | 650 |
| 10-5090-401 | Pedestrian Safety | 0 | 0 | 20,208 | 0 | 0 | 156,850 | 52,000 |
| 10-5090-403 | EV Charge Station operations | 2 | 0 | 608 | 650 | 496 | 0 | 0 |
| 10-5090-421 | Equip Lease/Purchase | 7,698 | 0 | 66,701 | 14,000 | 128,850 | 1,000 | 1,000 |
| 10-5090-480 | Engineering & Survey | 240 | 0 | 233 | 0 | 0 | 2,000 | 2,000 |
| 10-5090-481 | Safety | 471 | 1,000 | 1,470 | 1,000 | 355 | 10,000 | 10,000 |
| 10-5090-499 | PWF Maintnenance | 650 | 500 | 3,858 | 2,000 | 900 | 88,000 | 80,000 |
| 10-5090-500 | Tree Maintenance | 3,900 | 5,000 | 3,906 | 8,000 | 6,443 | 123,014 | 0 |
| 10-5090-550 | Street Asphalt Overlay | 87,883 | 30,000 | 262,706 | 50,000 | 159,701 | 0 | 0 |
| 10-5090-560 | Capital Improvements | 26,490 | 0 | 1,860 | 0 | 97,692 | 0 | 0 |
| Total Expenses | | 537,907 | 544,245 | 809,512 | 664,310 | 797,349 | 1,075,177 | 860,759 |

**Town Maintenance
2022 Preliminary Budget
9/21/2021**

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 10-5060-020 | Salaries | 9,593 | 9,600 | 10,203 | 10,450 | 6,803 | 11,505 | 18,475 |
| 10-5060-030 | Payroll Tax Exp - Social Sec | 578 | 600 | 616 | 650 | 409 | 701 | 1,145 |
| 10-5060-031 | Payroll Tax Exp - Medicare | 135 | 150 | 144 | 175 | 96 | 164 | 268 |
| 10-5060-032 | Payroll Tax Exp - St Unemplmnt | 28 | 30 | 30 | 35 | 20 | 34 | 92 |
| 10-5060-041 | CRA Retirement Exp | 384 | 400 | 408 | 425 | 272 | 460 | 739 |
| 10-5060-042 | Health Insurance Exp | 1,775 | 1,900 | 1,845 | 1,943 | 1,295 | 1,943 | 4,148 |
| 10-5060-043 | Cafeteria Plan Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-5060-050 | Employee Support | 0 | 100 | 0 | 0 | 0 | 43 | 43 |
| 10-5060-051 | Employee Wellness Program | 20 | 22 | 20 | 20 | 0 | 2,500 | 2,000 |
| 10-5060-100 | Office Supplies | 336 | 350 | 297 | 350 | 2,025 | 0 | 0 |
| 10-5060-107 | Computer Services | 440 | 0 | 34 | 0 | 0 | 2,700 | 2,700 |
| 10-5060-145 | Internet svc | 1,539 | 2,592 | 2,700 | 2,700 | 1,800 | 15 | 0 |
| 10-5060-160 | Dues, Subscriptions | 0 | 0 | 0 | 0 | 15 | 4,723 | 5,818 |
| 10-5060-260 | Insurance Expense | 3,882 | 4,200 | 3,938 | 4,100 | 3,734 | 0 | 0 |
| 10-5060-280 | Miscellaneous Expense | 0 | 50 | 0 | 0 | 0 | 2,000 | 2,000 |
| 10-5060-600 | Town M & O | 1,255 | 2,000 | 2,908 | 4,000 | 1,391 | 5,000 | 5,400 |
| 10-5060-601 | T/H Cleaning & Supplies | 621 | 2,000 | 521 | 3,500 | 3,028 | 0 | 0 |
| 10-5060-602 | M & O - Shop Use | 192 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-5060-603 | MOC Cleaning & Supplies | 2,022 | 2,500 | 260 | 1,500 | 0 | 6,000 | 6,000 |
| 10-5060-604 | Rent Expense | 0 | 0 | 0 | 6,000 | 4,000 | 0 | 0 |
| 10-5060-610 | Town Apt. Expenses | 5,453 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-5060-611 | Museum Expense | 0 | 500 | 0 | 0 | 0 | 131 | 0 |
| 10-5060-720 | Capital Improvements/Shop | 0 | 0 | 4,495 | 0 | 131 | 0 | 0 |
| | Total Expenses | 28,253 | 26,994 | 28,419 | 35,848 | 25,019 | 37,920 | 48,829 |

TOWN OF NEW CASTLE, COLORADO

UTILITY FUND

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

| | <u>Actual</u> <u>2019</u> | <u>2020</u> <u>Budget</u> | <u>Actual</u> <u>2020</u> | <u>Budget</u> <u>2021</u> | <u>2021</u> <u>Proj Budget</u> | <u>2022</u> <u>Beq Budget</u> |
|--------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|-----------------------------------|----------------------------------|
| Beginning - Retained Earnings | \$ 874,888 | 1,150,106 | 1,150,104 | 1,263,307 | 1,425,322 | 1,910,052 |
| Water | | | | | | |
| Operating Revenues | \$ 986,490 | 1,110,309 | 1,110,652 | 1,101,169 | 1,151,873 | 1,189,615 |
| Operating Expenses | \$ <u>882,935</u> | <u>989,345</u> | <u>890,316</u> | <u>1,059,425</u> | <u>1,007,769</u> | <u>1,005,598</u> |
| Operating Revenues *** | \$ 103,555 | 120,964 | 220,336 | 41,744 | 144,104 | 184,017 |
| Capital Revenues | \$ 68,028 | 158,650 | 158,650 | 103,490 | 180,000 | 169,000 |
| Capital Expenses | \$ <u>45,729</u> | <u>295,966</u> | <u>293,449</u> | <u>86,905</u> | <u>94,007</u> | <u>160,404</u> |
| Capital Revenues *** | \$ 22,299 | (137,316) | (134,799) | 16,585 | 85,993 | 8,596 |
| Wastewater | | | | | | |
| Operating Revenues | \$ 1,376,264 | 1,440,088 | 1,441,408 | 1,472,304 | 1,477,306 | 1,521,632 |
| Operating Expenses | \$ <u>729,800</u> | <u>798,230</u> | <u>733,563</u> | <u>867,880</u> | <u>851,865</u> | <u>984,582</u> |
| Operating Revenues *** | \$ 646,464 | 641,858 | 707,845 | 604,424 | 625,441 | 537,050 |
| Capital Revenues | \$ 175,424 | 72,850 | 72,844 | 203,490 | 203,835 | 239,165 |
| Capital Expenses | \$ <u>711,844</u> | <u>580,334</u> | <u>210,960</u> | <u>787,193</u> | <u>579,057</u> | <u>858,527</u> |
| Capital Revenues *** | \$ (536,420) | (507,484) | (536,420) | (583,703) | (375,222) | (619,362) |
| Trash Service | | | | | | |
| Operating Revenues | \$ 378,087 | 516,079 | 516,303 | 531,904 | 533,584 | 560,263 |
| Operating Expenses | \$ <u>338,769</u> | <u>520,900</u> | <u>519,369</u> | <u>532,993</u> | <u>529,170</u> | <u>550,479</u> |
| Operating Revenues *** | \$ 39,318 | (4,821) | 39,319 | (1,089) | 4,414 | 9,785 |
| Ending Retained Earnings | \$ <u>1,150,104</u> | <u>1,263,307</u> | <u>1,425,322</u> | <u>1,341,268</u> | <u>1,910,052</u> | <u>2,030,137</u> |
| ***over (under) Expenses | | | | | | |
| Net Surplus (Deficit) | 275,216 | 113,201 | 275,218 | 77,961 | 484,730 | 120,085 |
| Revenue | | | | 3,412,357 | 3,546,598 | 3,679,674 |
| Expenses | | | | 3,334,396 | 3,061,868 | 3,559,589 |
| | | | | <u>77,961</u> | <u>484,730</u> | <u>120,085</u> |

**Water Operating
2022 Preliminary Budget
9/21/2021**

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 20-4030-020 | Water Revenues | 698,686 | 724,738 | 724,725 | 745,994 | 499,013 | 748,642 | 771,102 |
| 20-4030-025 | Water Svc Chg-Over 12,000 Gal. | 127,487 | 222,000 | 219,220 | 175,000 | 140,619 | 204,210 | 210,336 |
| 20-4030-050 | Water Service Charge | 124,346 | 129,618 | 129,645 | 133,455 | 89,214 | 133,926 | 137,943 |
| 20-4030-080 | Delinquent User Charge | 16,983 | 14,000 | 16,170 | 10,000 | 11,109 | 16,074 | 16,556 |
| 20-4030-100 | Administration Fees | 2,625 | 2,100 | 2,118 | 1,500 | 1,774 | 2,713 | 2,795 |
| 20-4030-110 | Raw Water revenue | 10,294 | 10,393 | 10,393 | 8,000 | 12,088 | 13,964 | 14,383 |
| 20-4030-120 | Bulk Water Revenues | 610 | 2,580 | 3,587 | 20,000 | 19,298 | 23,842 | 30,000 |
| 20-4030-200 | Water Meters/Accessory | 3,245 | 2,600 | 2,514 | 4,940 | 2,883 | 7,540 | 6,500 |
| 20-4030-245 | Rent Income | 2,214 | 2,280 | 2,280 | 2,280 | 962 | 962 | 0 |
| | Total Expenses | 986,490 | 1,110,309 | 1,110,652 | 1,101,169 | 776,960 | 1,151,873 | 1,189,615 |
| 20-6040-010 | Council Salaries | 8,265 | 8,070 | 7,592 | 8,070 | 5,380 | 8,070 | 8,070 |
| 20-6040-020 | Salaries | 393,348 | 400,000 | 400,095 | 427,000 | 264,548 | 391,697 | 353,708 |
| 20-6040-022 | Call Out Pay | 5,457 | 11,000 | 8,322 | 12,000 | 5,623 | 11,000 | 11,000 |
| 20-6040-023 | Overtime Pay | 424 | 2,000 | 1,541 | 3,700 | 901 | 3,000 | 3,700 |
| 20-6040-030 | Payroll Tax Exp - Social Sec | 24,392 | 27,000 | 25,100 | 28,000 | 17,038 | 28,392 | 23,342 |
| 20-6040-031 | Payroll Tax Exp - Medicare | 5,705 | 6,300 | 5,870 | 6,600 | 4,005 | 6,839 | 5,459 |
| 20-6040-032 | Payroll Tax Exp - St Unemplmnt | 1,187 | 1,300 | 1,391 | 1,355 | 876 | 1,427 | 1,882 |
| 20-6040-041 | CRA Retirement Exp | 15,967 | 16,800 | 16,384 | 17,800 | 11,270 | 18,565 | 14,736 |
| 20-6040-042 | Health Insurance Exp | 86,716 | 90,000 | 89,092 | 99,000 | 65,545 | 100,701 | 82,067 |
| 20-6040-043 | Cafeteria Plan Expense | -98 | 0 | 700 | 0 | 0 | 0 | 0 |
| 20-6040-049 | Recruitment Expense | 0 | 0 | 0 | 0 | 0 | 0 | 2,500 |
| 20-6040-050 | Employee Support | 725 | 1,350 | 1,415 | 1,350 | 897 | 1,350 | 1,350 |
| 20-6040-051 | Employee Wellness Program | 1,131 | 1,800 | 1,123 | 1,800 | 0 | 1,441 | 1,441 |
| 20-6040-100 | Office Supplies | 928 | 2,000 | 1,123 | 2,500 | 698 | 2,500 | 2,500 |
| 20-6040-101 | Office Op. Supply & Furniture | 0 | 200 | 0 | 600 | 0 | 400 | 600 |
| 20-6040-102 | Postage Expense | 1,363 | 1,600 | 1,485 | 1,600 | 981 | 1,600 | 1,600 |
| 20-6040-103 | Computer Hardware/Software | 7,988 | 12,000 | 2,363 | 5,000 | 88 | 1,500 | 5,000 |
| 20-6040-104 | Printing & Copies | 1,052 | 1,000 | 1,021 | 1,000 | 1,621 | 1,500 | 1,000 |

**Water Operating
2022 Preliminary Budget
9/21/2021**

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 20-6040-105 | Office - Misc. | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-6040-106 | Credit Card Fees | 7,852 | 6,800 | 8,390 | 8,400 | 6,217 | 8,800 | 9,000 |
| 20-6040-107 | Computer Services | 9,855 | 9,000 | 8,476 | 11,000 | 5,657 | 9,220 | 15,786 |
| 20-6040-110 | Utility Billing Expense | 4,935 | 5,000 | 3,811 | 5,000 | 2,464 | 4,000 | 5,000 |
| 20-6040-120 | Town Hall Utilities | 1,279 | 1,500 | 1,170 | 1,500 | 966 | 1,450 | 1,637 |
| 20-6040-140 | Telephone Expense | 6,829 | 7,400 | 7,781 | 7,400 | 5,491 | 8,200 | 8,200 |
| 20-6040-145 | Internet Svc/Web Page | 1,123 | 4,000 | 0 | 4,000 | 0 | 4,000 | 4,000 |
| 20-6040-146 | Newsletter Expense | 0 | 1,750 | 0 | 1,750 | 0 | 0 | 1,750 |
| 20-6040-150 | Mileage Expense | 0 | 0 | 0 | 0 | 0 | 1,750 | 0 |
| 20-6040-160 | Dues, Meetings, Subscriptions | 1,563 | 2,400 | 2,178 | 2,400 | 2,603 | 2,500 | 2,500 |
| 20-6040-170 | Training | 100 | 1,000 | 0 | 1,000 | 30 | 800 | 1,000 |
| 20-6040-175 | Meals, Lodging | 285 | 500 | 494 | 1,000 | 239 | 500 | 1,000 |
| 20-6040-180 | Publication of Notices | 11 | 1,000 | 504 | 1,000 | 0 | 1,000 | 1,000 |
| 20-6040-190 | Refund | 426 | 1,500 | 508 | 1,500 | 756 | 1,600 | 1,600 |
| 20-6040-200 | Legal Services | 10,033 | 10,000 | 7,364 | 11,000 | 4,224 | 11,000 | 11,000 |
| 20-6040-210 | Technical Support | 10,094 | 8,500 | 5,505 | 8,500 | 5,858 | 8,500 | 8,500 |
| 20-6040-220 | Other Prof Services | 8,556 | 11,000 | 10,532 | 8,000 | 3,750 | 8,000 | 8,000 |
| 20-6040-240 | Audit Expense | 2,685 | 2,125 | 2,125 | 2,125 | 2,635 | 2,125 | 2,125 |
| 20-6040-260 | Insurance Expense | 40,367 | 42,000 | 39,336 | 42,000 | 30,888 | 39,817 | 48,936 |
| 20-6040-280 | Miscellaneous Expense | 68 | 0 | 0 | 1,000 | 100 | 500 | 1,000 |
| 20-6040-281 | Good Neighbor Policy Exp. | 0 | 1,000 | 0 | 1,000 | 0 | 500 | 1,000 |
| 20-6040-480 | Engineering & Survey | 10,534 | 8,000 | 7,227 | 8,000 | 9,975 | 10,500 | 10,000 |
| 20-6050-120 | Utilities | 55,601 | 68,000 | 61,992 | 68,500 | 48,183 | 75,257 | 84,876 |
| 20-6050-122 | Utilities-Raw Water | 17,265 | 25,000 | 22,437 | 25,000 | 11,734 | 22,865 | 25,813 |
| 20-6050-200 | Chemicals | 36,877 | 45,000 | 44,078 | 45,000 | 18,473 | 45,000 | 45,000 |
| 20-6050-220 | M & O - Plant | 20,701 | 30,000 | 24,350 | 35,000 | 20,421 | 34,000 | 28,000 |
| 20-6050-230 | M & O - Pretrear & Trans | 112 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-6050-240 | M & O - Distribution | 13,954 | 45,000 | 33,430 | 65,000 | 25,016 | 60,000 | 65,000 |
| 20-6050-241 | M & O Raw Water System | 6,148 | 4,000 | 3,108 | 5,500 | 1,279 | 2,500 | 6,300 |

**Water Operating
2022 Preliminary Budget
9/21/2021**

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 20-6050-245 | M & O-Red Rocks Ditch | 3,242 | 8,000 | 4,277 | 9,000 | 3,598 | 4,800 | 8,000 |
| 20-6050-250 | Source Water Protection | 0 | 500 | 0 | 500 | 64 | 500 | 500 |
| 20-6050-260 | Lab Tests | 7,222 | 6,500 | 6,930 | 7,500 | 4,885 | 7,800 | 7,800 |
| 20-6050-300 | Machinery & Equipment | 312 | 6,000 | 3,143 | 2,500 | 280 | 1,200 | 2,500 |
| 20-6050-323 | Veh Exp-04 Ford Ranger(W10) | 465 | 200 | 0 | 250 | 62 | 250 | 250 |
| 20-6050-325 | Veh Exp-09 Chevy Colo(w11) | 37 | 800 | 537 | 250 | 43 | 250 | 250 |
| 20-6050-326 | Veh Exp-13 Chevy P.U.(W14) | 149 | 100 | 33 | 0 | 794 | 31 | 0 |
| 20-6050-327 | Veh Exp-17 Chevy (W-15) | 577 | 250 | 169 | 250 | 35 | 250 | 250 |
| 20-6050-328 | Veh Exp-17 Chevy (W-16) | 29 | 250 | 0 | 800 | 35 | 800 | 250 |
| 20-6050-329 | Veh Exp-15 Chevy (P-3) | 112 | 250 | 0 | 250 | 205 | 250 | 250 |
| 20-6050-340 | Gas & Oil | 4,338 | 4,200 | 3,983 | 5,500 | 3,534 | 5,500 | 5,500 |
| 20-6050-380 | Equipment Maintenance | 0 | 1,000 | 386 | 1,000 | 0 | 500 | 1,000 |
| 20-6050-391 | Equipment Rental | 0 | 750 | 0 | 750 | 0 | 750 | 750 |
| 20-6050-420 | Training | 85 | 250 | 300 | 500 | 557 | 600 | 500 |
| 20-6050-481 | Safety | 0 | 500 | 0 | 500 | 628 | 500 | 500 |
| 20-6050-500 | Water Meter/Accessories | 5,489 | 3,500 | 2,689 | 6,800 | 3,856 | 7,500 | 7,500 |
| 20-6050-580 | Equipment & Tool-Distribute | 646 | 2,300 | 1,113 | 1,000 | 1,606 | 2,000 | 21,000 |
| 20-6050-581 | Lab Equip. & Supplies | 12,705 | 3,500 | 3,132 | 6,000 | 2,302 | 4,000 | 4,000 |
| 20-6050-590 | Equipment & Tool-Plant | 432 | 750 | 0 | 1,500 | 402 | 600 | 1,000 |
| 20-6050-700 | Permits | 1,445 | 1,500 | 1,445 | 1,500 | 865 | 1,500 | 1,500 |
| 20-6050-710 | W/H Ditch Fees | 259 | 250 | 170 | 25 | 220 | 220 | 220 |
| 20-6050-721 | Water Lease | 0 | 500 | 500 | 500 | 0 | 0 | 500 |
| 20-6050-740 | Ruedi Water Contract | 23,581 | 23,600 | 2,096 | 23,600 | 0 | 23,600 | 23,600 |
| | Total Expenses | 882,935 | 989,345 | 890,316 | 1,059,425 | 610,401 | 1,007,769 | 1,005,598 |

Water Capital
2022 Preliminary Budget
9/21/2021

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 20-4030-270 | FMLD Grant | 0 | 81,000 | 81,000 | 0 | 0 | 0 | 0 |
| 20-4030-300 | Cap Water Tap Fees | 61,164 | 52,800 | 52,800 | 103,490 | 64,800 | 174,000 | 150,000 |
| 20-4030-340 | Water Rights Dedication | 6,864 | 4,800 | 4,800 | 0 | 6,000 | 6,000 | 0 |
| 20-4030-394 | Sale of Assets | 0 | 20,050 | 20,050 | 0 | 0 | 0 | 19,000 |
| Total Revenues | | 68,028 | 158,650 | 158,650 | 103,490 | 70,800 | 180,000 | 169,000 |
| 20-6050-521 | Note Principal - CWCB | 20,538 | 21,462 | 0 | 22,428 | 22,428 | 22,428 | 23,437 |
| 20-6050-541 | Note Interest - CWCB | 22,866 | 21,942 | 21,942 | 20,977 | 20,976 | 20,977 | 19,967 |
| 20-6059-110 | Capital Replace/Water Plant | 2,325 | 0 | 0 | 35,000 | 41,044 | 42,000 | 0 |
| 20-6059-176 | Raw Water System-Capital | 0 | 200 | 187 | 8,500 | 0 | 8,500 | 0 |
| 20-6059-421 | Veh/Equip-Lease/Purchase | 0 | 80,362 | 80,222 | 0 | 0 | 0 | 42,000 |
| 20-6059-580 | Other Capital-Bulk Water Plant | 0 | 172,000 | 191,098 | 0 | 102 | 102 | 75,000 |
| Total Expenses | | 45,729 | 295,966 | 293,449 | 86,905 | 84,550 | 94,007 | 160,404 |

**Wastewater Operating
2022 Preliminary Budget
9/21/2021**

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 20-4040-040 | Monthly Wastewater Svc. Chg | 1,188,091 | 1,236,543 | 1,239,309 | 1,269,360 | 854,754 | 1,280,976 | 1,319,405 |
| 20-4040-045 | Sewer Chg-Over 6,000 Gal. | 76,727 | 87,962 | 86,413 | 84,039 | 57,557 | 77,236 | 79,553 |
| 20-4040-050 | Sewer Svc. Chg. | 97,547 | 101,744 | 101,853 | 104,653 | 70,194 | 104,907 | 108,054 |
| 20-4040-055 | South Svc Chg | 13,682 | 13,764 | 13,764 | 14,177 | 9,456 | 14,184 | 14,609 |
| 20-4040-080 | Delinquent Chgs-Wastewater | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-4040-100 | Administrative Fees-Wastewater | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-4040-540 | ColoTrust Int(DOLA)-Wastewater | 217 | 75 | 69 | 75 | 4 | 3 | 10 |
| Total Revenues | | 1,376,264 | 1,440,088 | 1,441,408 | 1,472,304 | 991,965 | 1,477,306 | 1,521,632 |
| 20-6080-010 | Council Salaries | 8,265 | 8,070 | 7,592 | 8,070 | 5,380 | 8,070 | 8,070 |
| 20-6080-020 | Salaries | 315,260 | 315,000 | 312,233 | 331,000 | 213,151 | 350,121 | 360,437 |
| 20-6080-022 | Call Out Pay | 3,491 | 12,000 | 11,312 | 12,000 | 7,279 | 12,000 | 12,000 |
| 20-6080-023 | Overtime Pay | 381 | 2,000 | 2,180 | 2,150 | 1,163 | 2,150 | 2,150 |
| 20-6080-030 | Payroll Tax Exp - Social Sec | 19,661 | 21,000 | 19,988 | 22,000 | 13,500 | 22,385 | 23,725 |
| 20-6080-031 | Payroll Tax Exp - Medicare | 4,597 | 4,900 | 4,674 | 5,200 | 3,156 | 5,234 | 5,549 |
| 20-6080-032 | Payroll Tax Exp - St Unemplmnt | 964 | 1,100 | 1,142 | 1,100 | 615 | 1,047 | 1,913 |
| 20-6080-041 | CRA Retirement Exp | 12,761 | 13,100 | 13,019 | 13,800 | 8,863 | 14,570 | 14,983 |
| 20-6080-042 | Health Insurance Exp | 68,553 | 78,000 | 78,277 | 84,600 | 55,639 | 85,181 | 87,177 |
| 20-6080-043 | Cafeteria Plan Expense | -98 | 0 | 700 | 0 | 0 | 0 | 0 |
| 20-6080-049 | Recruitment Expense | 0 | 0 | 0 | 0 | 0 | 0 | 2,500 |
| 20-6080-050 | Employee Support | 1,480 | 1,200 | 1,385 | 1,850 | 1,355 | 1,850 | 1,850 |
| 20-6080-051 | Employee Wellness Program | 925 | 1,500 | 928 | 1,500 | 0 | 1,400 | 1,441 |
| 20-6080-100 | Office Supplies | 861 | 1,200 | 791 | 1,200 | 284 | 800 | 1,200 |
| 20-6080-101 | Office Op. Supply & Furniture | 0 | 200 | 0 | 600 | 0 | 300 | 600 |
| 20-6080-102 | Postage Expense | 611 | 800 | 671 | 1,000 | 549 | 1,000 | 1,000 |
| 20-6080-103 | Computer Hardware/Software | 7,321 | 2,700 | 2,680 | 2,500 | 394 | 2,500 | 2,500 |
| 20-6080-104 | Printing & Copies | 1,052 | 900 | 961 | 900 | 601 | 900 | 900 |
| 20-6080-105 | Office - Misc. | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-6080-106 | Credit Card Fees | 7,852 | 8,000 | 8,358 | 8,800 | 5,592 | 8,800 | 8,800 |

**Wastewater Operating
2022 Preliminary Budget
9/21/2021**

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 20-6080-107 | Computer Services | 10,042 | 8,000 | 8,422 | 8,500 | 5,629 | 9,175 | 15,709 |
| 20-6080-110 | Utility Billing Expense | 4,935 | 4,000 | 3,811 | 5,000 | 2,464 | 5,000 | 5,000 |
| 20-6080-120 | Town Hall Utilities | 1,279 | 1,500 | 1,170 | 1,500 | 966 | 1,439 | 1,625 |
| 20-6080-125 | Porta Jon Svc | 0 | 11,500 | 6,706 | 12,000 | 6,354 | 12,000 | 12,000 |
| 20-6080-140 | Telephone Expense | 5,428 | 4,500 | 4,255 | 4,500 | 2,558 | 4,500 | 4,500 |
| 20-6080-145 | Internet Svc/Web Page | 1,744 | 540 | 540 | 540 | 360 | 540 | 540 |
| 20-6080-146 | Newsletter Expense | 0 | 1,750 | 0 | 1,750 | 0 | 1,750 | 1,750 |
| 20-6080-150 | Mileage Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-6080-160 | Dues, Meetings, Subscriptions | 1,163 | 1,900 | 1,820 | 1,400 | 1,365 | 1,400 | 1,400 |
| 20-6080-170 | Training | 0 | 1,200 | 250 | 3,000 | 0 | 1,500 | 3,000 |
| 20-6080-175 | Meals, Lodging | 67 | 300 | 0 | 1,000 | 140 | 500 | 1,000 |
| 20-6080-180 | Publication of Notices | 1,069 | 1,300 | 504 | 1,300 | 0 | 1,300 | 1,300 |
| 20-6080-190 | Refund | 426 | 500 | 508 | 1,500 | 741 | 1,500 | 1,500 |
| 20-6080-200 | Legal Services | 0 | 2,000 | 0 | 2,200 | 792 | 2,200 | 2,200 |
| 20-6080-210 | Technical Support | 9,097 | 5,500 | 5,505 | 5,500 | 6,030 | 5,500 | 5,500 |
| 20-6080-220 | Other Prof Services/Inspection | 14,009 | 27,000 | 19,961 | 32,000 | 7,861 | 20,000 | 20,000 |
| 20-6080-240 | Audit Expense | 1,680 | 1,445 | 1,445 | 1,445 | 1,700 | 1,445 | 1,445 |
| 20-6080-260 | Insurance Expense | 30,158 | 30,000 | 28,083 | 32,000 | 22,855 | 29,326 | 35,918 |
| 20-6080-280 | Miscellaneous Expense | 78 | 500 | 0 | 1,000 | 100 | 1,000 | 1,000 |
| 20-6080-281 | Good Neighbor Policy Exp | 3,493 | 2,000 | 350 | 5,000 | 0 | 3,500 | 5,000 |
| 20-6080-480 | Engineering & Survey | 0 | 6,000 | 3,451 | 6,000 | 0 | 6,000 | 81,000 |
| 20-6090-120 | Utilities | 92,370 | 89,000 | 82,431 | 96,000 | 63,530 | 95,509 | 107,777 |
| 20-6090-125 | South Utilities | 1,605 | 2,000 | 1,550 | 2,000 | 1,261 | 1,949 | 2,200 |
| 20-6090-200 | Chemicals | 14,001 | 17,000 | 11,551 | 16,000 | 7,027 | 14,000 | 16,000 |
| 20-6090-220 | M & O Plant - WWTP | 31,636 | 48,000 | 48,905 | 68,000 | 35,459 | 62,000 | 68,000 |
| 20-6090-221 | Sludge Hauling | 8,995 | 8,000 | 5,302 | 10,000 | 5,097 | 9,000 | 10,000 |
| 20-6090-225 | M&O - Centrifuge | 8,441 | 8,000 | 4,645 | 6,000 | 1,393 | 4,500 | 6,000 |
| 20-6090-240 | M & O - Collections | 6,183 | 2,500 | 1,563 | 5,000 | 174 | 3,500 | 5,000 |
| 20-6090-245 | M & O South Collections | 2,368 | 500 | 7 | 2,500 | 1,578 | 2,500 | 2,500 |

**Wastewater Operating
2022 Preliminary Budget
9/21/2021**

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 20-6090-260 | Lab Tests | 2,914 | 3,000 | 2,227 | 3,000 | 1,271 | 3,000 | 3,000 |
| 20-6090-328 | Veh Exp-13 Chevy PU(W12) | 543 | 800 | 680 | 800 | 31 | 800 | 250 |
| 20-6090-329 | Veh Exp-17 Chevy (W-15) | 0 | 200 | 0 | 200 | 0 | 200 | 200 |
| 20-6090-340 | Gas & Oil | 3,658 | 4,500 | 3,652 | 6,000 | 2,853 | 4,000 | 5,000 |
| 20-6090-391 | Equipment Rental | 0 | 4,000 | 0 | 1,000 | 115 | 1,000 | 1,000 |
| 20-6090-420 | Training | 684 | 1,200 | 1,005 | 750 | 1,358 | 750 | 750 |
| 20-6090-481 | Safety | 390 | 1,200 | 1,072 | 1,000 | 1,306 | 1,350 | 1,000 |
| 20-6090-580 | Equip. & Tools - Plant | 8,356 | 8,500 | 3,301 | 4,000 | 661 | 2,500 | 3,000 |
| 20-6090-581 | Lab Equip. & Supplies | 6,743 | 9,000 | 8,015 | 15,500 | 6,430 | 13,500 | 10,000 |
| 20-6090-590 | Equipment & Tool - Collection | 826 | 1,000 | 299 | 1,500 | 402 | 1,000 | 1,500 |
| 20-6090-700 | Permits | 1,068 | 1,500 | 1,209 | 1,500 | 199 | 1,200 | 1,500 |
| 20-6090-740 | Sludge Site Application Fee | 209 | 225 | 0 | 225 | 0 | 225 | 225 |
| 20-6090-760 | Sludge Site | 198 | 5,000 | 2,477 | 1,500 | 0 | 1,500 | 1,500 |
| Total Expenses | | 729,800 | 798,230 | 733,563 | 867,880 | 507,581 | 851,865 | 984,582 |

**Wastewater Capital
2022 Preliminary Budget
9/21/2021**

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 20-4040-320 | Cap Sewer Tap Fees | 65,664 | 52,800 | 52,800 | 103,490 | 64,800 | 174000 | 150000 |
| 20-4040-394 | Sale of Assets | 0 | 20,050 | 20,050 | 0 | 0 | | 19000 |
| 20-4040-621 | Misc. Grant Revenue | 109,760 | 0 | -6 | 100,000 | 0 | 29835 | 70165 |
| | Total Revenues | 175,424 | 72,850 | 72,844 | 203,490 | 64,800 | 203,835 | 239,165 |
| 20-6080-560 | Note Princ-CWR&PDA | 17,702 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-6080-561 | Note Princ. - 08 WWTP Loan | 358,809 | 369,683 | 0 | 345,000 | 375,119 | 375118.55 | 385991.55 |
| 20-6080-580 | Note Int.-CWR&PDA | 398 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-6080-581 | Note Int. - 08 WWTP Loan | 175,501 | 164,750 | 164,749 | 157,293 | 118,938 | 118938.24 | 110635.38 |
| 20-6095-101 | Capital - Collections Other | 0 | 0 | 310 | 284,900 | 75,951 | 85000 | 199900 |
| 20-6095-110 | Capital Replacement-WW Plant | 159,434 | 21 | 21 | 0 | 0 | 0 | 0 |
| 20-6095-421 | Veh/Equip-Lease/Purchase | 0 | 33,908 | 33,908 | 0 | 0 | 0 | 42000 |
| 20-6095-800 | Capital-Equipment | 0 | 11,972 | 11,972 | 0 | 0 | 0 | 120000 |
| | Total Expenses | 711,844 | 580,334 | 210,960 | 787,193 | 570,008 | 579,057 | 858,527 |

**Trash Service
2022 Preliminary Budget
9/21/2021**

| Account Number | Account Title | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Budget | 2021 YTD thru Aug | 2021 Proj Budget | 2022 Budget |
|-----------------------|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 20-4030-060 | Trash Revenues | 378,087 | 516,079 | 516,303 | 531,904 | 356,296 | 533,584 | 560,263 |
| | Total Revenues | 378,087 | 516,079 | 516,303 | 531,904 | 356,296 | 533,584 | 560,263 |
| 20-6070-110 | Utility Billing Expense | 1,467 | 1,200 | 1,079 | 1,200 | 581 | 1,000 | 1,200 |
| 20-6070-180 | Publication of Notices | 761 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-6070-200 | Legal Services | 561 | 500 | 410 | 550 | 21 | 200 | 550 |
| 20-6070-500 | Trash Service | 326,836 | 510,000 | 510,417 | 522,043 | 339,483 | 518,970 | 539,729 |
| 20-6070-600 | Chgs-Cleanup Weeks | 9,144 | 9,200 | 7,463 | 9,200 | 0 | 9,000 | 9,000 |
| | Total Expenses | 338,769 | 520,900 | 519,369 | 532,993 | 340,085 | 529,170 | 550,479 |

Conservation Trust Fund

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

| | | <u>Actual 2019</u> | <u>Actual 2020</u> | <u>Budget 2020</u> | <u>Actual 8/31/2021</u> | <u>Projected 2021</u> | <u>Budget 2022</u> |
|--------------------------------|----------------|------------------------|------------------------|------------------------|-----------------------------|---------------------------|------------------------|
| BEGINNING FUND BALANCE | Acct. # | \$ 36,980 | \$ 83,094 | \$ 81,295 | \$ 120,791 | \$ 120,791 | \$ 121,069 |
| <u>REVENUES</u> | | | | | | | |
| State Lottery | 30-4040-040 | \$ 55,230 | \$ 51,935 | \$ 40,000 | \$ 32,989 | \$ 61,238 | \$ 52,022 |
| Alpine Checking Interest | 30-4040-520 | \$ 47 | \$ 60 | \$ 40 | \$ 35 | \$ 50 | \$ 50 |
| Total Revenues: | | <u>\$ 55,277</u> | <u>\$ 51,995</u> | <u>\$ 40,040</u> | <u>\$ 33,024</u> | <u>\$ 61,288</u> | <u>\$ 52,072</u> |
| <u>EXPENDITURES</u> | | | | | | | |
| Equipment | 30-8040-390 | \$ - | \$ - | \$ - | \$ 61,010 | \$ 61,010 | \$ 37,000 |
| Capital Improvements | 30-8040-400 | \$ 9,163 | \$ 9,239 | \$ 14,000 | \$ - | \$ - | \$ 9,500 |
| Parks, Trails Dev | 30-8040-617 | \$ - | \$ 5,059 | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures: | | <u>\$ 9,163</u> | <u>\$ 14,298</u> | <u>\$ 14,000</u> | <u>\$ 61,010</u> | <u>\$ 61,010</u> | <u>\$ 46,500</u> |
| ENDING FUND BALANCE | | <u>\$ 83,094</u> | <u>\$ 120,791</u> | <u>\$ 107,335</u> | <u>\$ 92,805</u> | <u>\$ 121,069</u> | <u>\$ 126,641</u> |

TOWN OF NEW CASTLE, COLORADO

Cemetery Fund

**Combined Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
Budget Year Ending December 31, 2021**

| <u>Acct. #</u> | <u>Actual 2019</u> | <u>Actual 2020</u> | <u>Budget 2020</u> | <u>Actual 8/31/2021</u> | <u>Projected 2021</u> | <u>Budget 2022</u> |
|------------------------------------|------------------------|------------------------|------------------------|-----------------------------|---------------------------|------------------------|
| BEGINNING RETAINED EARNINGS | \$ 32,643 | \$ 39,660 | \$ 39,660 | \$ 39,660 | \$ 39,660 | \$ 44,466 |
| Reserved - Perpetual Care | (\$10,000) | (\$10,000) | (\$10,000) | (\$10,000) | (\$10,000) | (\$10,000) |
| Reserved - Capital Improvements | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Unreserved/Undesignated | <u>\$ 22,643</u> | <u>\$ 29,660</u> | <u>\$ 29,660</u> | <u>\$ 29,660</u> | <u>\$ 29,660</u> | <u>\$ 34,466</u> |
| <u>REVENUES</u> | | | | | | |
| Sale of Plots | 40-4060-020 \$ 9,200 | \$ 5,500 | \$ 3,000 | \$ 7,300 | \$ 7,300 | \$ 3,000 |
| ColoTrust Interest | 40-4060-540 \$ 321 | \$ 102 | \$ 300 | \$ 5 | \$ 6 | \$ 8 |
| Total Revenues: | <u>\$ 9,521</u> | <u>\$ 5,602</u> | <u>\$ 3,300</u> | <u>\$ 7,305</u> | <u>\$ 7,306</u> | <u>\$ 3,008</u> |
| <u>EXPENDITURES</u> | | | | | | |
| Maintenance & Operations | 40-9040-380 \$ 2,504 | \$ 215 | \$ 2,000 | \$ - | \$ 2,500 | \$ 2,500 |
| Total Expenditures: | <u>\$ 2,504</u> | <u>\$ 215</u> | <u>\$ 2,000</u> | <u>\$ -</u> | <u>\$ 2,500</u> | <u>\$ 2,500</u> |
| ENDING RETAINED EARNINGS | <u>\$ 39,660</u> | <u>\$ 45,047</u> | <u>\$ 40,960</u> | <u>\$ 46,965</u> | <u>\$ 44,466</u> | <u>\$ 44,974</u> |
| Reserved - Perpetual Care | (\$10,000) | (\$10,000) | (\$10,000) | (\$10,000) | (\$10,000) | (\$10,000) |
| Unreserved/Undesignated | <u>\$ 29,660</u> | <u>\$ 35,047</u> | <u>\$ 30,960</u> | <u>\$ 36,965</u> | <u>\$ 34,466</u> | <u>\$ 34,974</u> |

Memo

TOWN OF NEW CASTLE
Town Clerk

To: Town Council
From: Melody Harrison
Date: September 21, 2021
Re: Council Pay

The purpose of this work session item is to provide the town council with information regarding mayor and council salaries from neighboring jurisdictions. Staff also wishes to provide options to the council for determining when pay increases for mayor and council would be allowed by the town charter.

The Home Rule Charter for the Town of New Castle, Article 3, Section 3.9 states that the compensation for the Mayor and Council Members shall be established by ordinance from time to time, provided, however, that any change or increase passed during a Council Member's current term of office shall not take effect with respect to that Council Member until a subsequent term, if any. This means that any pay increase approved by the current seated council will not be effective during those members' current terms in office.

In other words, any approved salary increase will not be effective until after the next election cycle in April 2022, and then only those council members who are elected or reelected will receive the increase. The remaining council members or newly elected members will receive the increase after the election cycle in April 2024.

Although the delay in receiving the increase is cumbersome, it is within our established charter, and prevents council members from creating a financial conflict of interest scenario by essentially giving themselves a raise. Staff has researched options and found that the following options are available:

- Council can implement any approved salary increase in a traditional fashion, providing the increase to the four elected or reelected members after the April 2022 election, and the remaining three members after the April 2024 election cycle.
- Council can choose to delay implementation of any approved salary increase for all council members until after the April 2024 election cycle.
- Council can choose to implement any approved salary increase only for the mayor seat after the April 2022 election cycle, and delay the rate increase for the rest of the council members until after the April 2024 election cycle.

It may be valuable to consider how each option may be viewed by our residents, and how each option will affect the upcoming budget years.

Staff has also done a survey of monthly mayor and council salaries of local jurisdictions:

| | | |
|-------------|-------------------|---------------------|
| N.C: | Mayor - \$470.00 | Council - \$370.00 |
| Basalt: | Mayor - \$1562.50 | Council - \$1041.66 |
| Carbondale: | Mayor - \$1500.00 | Council - \$900.00 |
| Eagle: | Mayor - \$800.00 | Council - \$500.00 |
| Glenwood: | Mayor - \$1200.00 | Council - \$1000.00 |
| G. Junction | Mayor - \$750.00 | Council - \$500.00 |
| Palisade: | Mayor - \$300.00 | Council - \$200.00 |
| Parachute: | Mayor - \$400.00 | Council - \$200.00 |
| Rifle: | Mayor - \$600.00 | Council - \$400.00 |
| Silt: | Mayor - \$600.00 | Council - \$400.00 |