



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, November 04, 2025, 6:15 PM

Virtual Meetings are subject to internet and technical capabilities.

To join by computer, smart phone or tablet:

<https://us02web.zoom.us/j/7096588400>

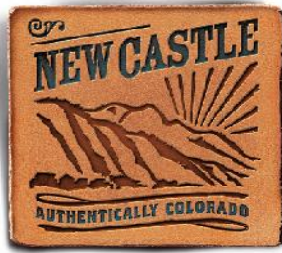
If you prefer to telephone in:

Please call: 1-346-248-7799

Meeting ID: 709 658 8400

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

a. 2026 Budget



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

Memorandum

To: Mayor & Council
From: David Reynolds
Re: Agenda Item: Introduction to new staff members
Date: 11/04/2025

The purpose of this Council Workshop is to review the current draft of the Town's 2026 Budget. During the previous workshop on October 21st, Town Council received an updated draft of the budget. At that meeting, Viktoriya and I reviewed changes made following the initial budget review on October 7th, discussed additional suggested adjustments, examined updated revenue projections, and identified next steps for moving forward.

Town Council also spent time reviewing the proposed budget and discussing potential modifications. This workshop will provide an opportunity to review those modifications and present the current version of the proposed 2026 Budget for Council's consideration.

Attached please find the most recent copy of the proposed 2026 budget along with a summary of the changes that have been made following our last meeting.

Town of New Castle

Proposed 2026 Budget Changes from 10.21.2025

General Overview

1. General Fund went from deficit of (\$43,774) to surplus of \$226.
2. Utility Fund went from 279,028 to 296,438.

Administration – p. 4 - 5

1. Increased AD C-Safe Interest revenue to \$190,000 to account for the interest that will be earned on additional funds transfer from unutilized balance in Operational Checking account (10.4020.580).
2. Decreased CRVEDP donation from \$5,000 to \$3,000 (10.5040.250).
3. Decreased Newsletter Expense from \$2,500 to \$500 with the intent of going digital delivery (10.5040.146).
4. Donation to Wildfire Collaboration of \$2,000 (10.5040.280) was moved to Utility Fund.
5. Decreased Historic Preservation (10.5040.609,610) from \$3,000 to \$2,000.

Heath & Welfare – p. 7

1. Lowered Outgoing Grants (10.5080.500) from \$15,000 to \$10,000, and will change Grants cycle from twice a year to once a year.
2. Lowered River Center donation (10.5080.504) from \$18,000 to \$9,000. Remaining \$9,000 was placed in Utility Fund split between Water and Wastewater.

Utility Fund

1. Trash rate increase assumed at 7% originally was lowered to 3%; we have received a new proposal from Mountain Waste, and their increase and fuel surcharges fit within this increase. All other expenses will be covered by this increase as well.
2. Donation to CLEER was lowered to \$8,300 from \$17,300 and split between Water and Wastewater.
3. \$9,000 from reduction to CLEER will be covering donation to River Center commitment shortage moved from General Fund. Will be split between Water and Wastewater.

Notes & other considerations:

Capital/Other Items

- Added Assigned Items:
 - a. Shoshone Water Rights \$100,000
 - b. Police MDTs set-up \$35,000
 - c. Roundabout commitment shortage \$50,000
 - d. Long Term Capital reserves at \$800,000
- Roundabout project expenses split between 2025 and 2026 for total of \$830,000.
- Z Track Mower \$16,000 and Trailer \$5,000 purchases moved from GF to CTF.
- Fall protection \$10,000 moved from GF to CTF.
- Opioid Fund Revenue moved to Public Safety Revenue 10.4010.663 to assist with K9 training.

A. Discretionary expenditures included in the current version of the 2026 budget are:

Donations to Special Interest Groups & Committees

1. Branding and Marketing	10-5040-257	\$ 1,000
2. CRVEDP	10-5040-250	\$ 3,000 lowered from \$5,000
3. Chamber of Commerce	10-5040-254	\$ 5,000 - decreased from \$7,000
4. Economic Development	10-5040-250	\$15,000
5. Historic Preservation	10-5040-609,610	\$ 2,000 lowered from \$3,000
6. Climate & Environ Comm	10-5040-620	\$ 1,000
7. Other Special Events	10-5070-610	\$ 8,000 (Chili Cook-off, etc)
8. Burning Mountain Festival	10-5070-974	\$21,000
9. Community Market	10-5070-976	\$ 7,500
10. Outgoing Grants	10-5080-500	\$10,000 decreased from \$15,000
11. River Center Donation	10-5080-504	\$18,000 split between GF and UF
12. CMC Senior Programs	10-5080-502	\$11,000
13. Youth Zone	10-5080-516	\$ 4,000
14. Wildfire Collaborative	10-5040-280	\$ 2,000 moved to UF
15. Middle CO Watershed (UF)	20-6040,6080-220	\$ 2,500
16. Garfield Clean Energy (UF)	20-6040,6080-220	\$ 8,300 decreased from \$17,300

Grants in Progress:

- *FMLD Fall Traditional* – Request of \$243,600 towards purchase of Emergency Generators. Total project cost \$434,830 and will be split between GF 25.00% or \$108,707.50 and UF 75.00% or \$326,122.50.
- *FMLD Fall Mini* – Request of \$30,000 towards purchase of replacement of firearm equipment for Police Department. Total project cost \$34,700.

Town of New Castle 2026 Proposed Budget



Council Meeting
November 04, 2025

2026 PROPOSED BUDGET

TABLE OF CONTENTS

	<u>PAGE NO.</u>
<u>General Fund</u> Summary	1 - 3
Administration	4 – 5
Building & Planning	6
Health & Welfare	7
Municipal Court	8
Parks Capital	9
Parks & Trails Maintenance	10 - 11
Public Safety	12 – 13
Recreation	14 – 15
Street Maintenance	16 - 17
Town Maintenance	18
<u>Utility Fund</u> Summary	19
Water Operating	20 - 21
Water Capital	22
WasteWater Operating	23 - 24
WasteWater Capital	25
Trash Service	26
<u>CONSERVATION TRUST FUND</u>	27
<u>CEMETERY FUND</u>	28

TOWN OF NEW CASTLE, COLORADO



TOWN OF NEW CASTLE, COLORADO

GENERAL FUND

Combined Statement of Revenues, Expenses and Changes in Fund Balances - Budget and Actual Budget Year Ending December 31, 2026

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>
BEGINNING FUND BALANCE	4,473,780	4,287,644	5,047,518	5,084,484
Restricted - Tabor	308,000	260,000	308,000	308,000
Committed - Burning Mtn Ave.	5,494	5,494	5,494	5,494
Committed - PS Training/Mahan Fund	2,322	2,561	2,796	3,046
Committed - Traffic Impact	418,897	459,377	455,505	452,203
Committed - Ambulance/Trees	8,250	8,250	8,250	8,250
Committed - Long Term Capital Reserve	600,000	800,000	800,000	800,000
Assigned - Shoshone Water Rights	-	100,000	-	100,000
Assigned - Police Vehicles (2)	-	135,000	-	-
Assigned - Roundabout	-	90,000	-	50,000
Assigned - Streets/Parks Equipment	-	33,500	-	-
Assigned - Streets Truck & Plow	58,000	-	-	-
Assigned - Police Body Cameras	54,500	-	-	-
Assigned - Police MDTs set-up	-	-	-	35,000
Assigned - Future Capital Projects TBD	258,385	113,103	-	-
Unassigned	2,759,932	2,280,359	3,467,473	3,322,491
REVENUES				
Other Revenues (Administration)	3,521,076	2,773,055	2,832,556	2,852,280
Building/Planning Department	161,293	135,438	211,257	432,134
Municipal Court	18,054	12,200	24,250	25,000
Parks /Trails Capital	414,334	413,000	435,936	560,250
Park/Trails Maintenance	185,372	191,500	191,668	194,000
Public Safety Department	129,070	19,180	35,199	15,750
Recreation Department	495,613	430,500	501,407	436,550
Street Maintenance	1,231,230	1,894,228	1,720,513	1,685,341
Total Revenues	6,156,042	5,869,101	5,952,785	6,201,304
Expenditures				
Administration Department	1,097,379	764,722	940,390	786,552
Building/Planning Department	283,409	255,959	265,990	288,003
Health and Welfare	53,244	53,500	47,955	34,000
Municipal Court	37,558	43,626	37,869	44,729
Parks/Trails Capital	183,222	81,600	62,250	61,556
Parks/Trails Maintenance	484,928	542,452	519,698	579,312
Public Safety Department	1,614,752	1,836,390	1,974,814	2,232,536
Recreation Department	525,591	517,958	548,167	519,379
Street Maintenance	1,225,175	1,673,533	1,437,007	1,559,091
Town Maintenance	77,046	84,756	81,679	95,921
TOTAL EXPENDITURES	5,582,304	5,854,496	5,915,819	6,201,078
ENDING FUND BALANCE	5,047,518	4,302,249	5,084,484	5,084,711
	573,738	14,605	36,966	226

TOWN OF NEW CASTLE, COLORADO

Continued:

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>
ENDING FUND BALANCE	5,047,518	4,302,249	5,084,484	5,084,711
Assigned Amounts:				
Restricted - TABOR	308,000	260,000	308,000	308,000
Committed - Burning Mtn Ave.	5,494	5,494	5,494	5,494
Committed - PS Training/Mahan Fund	2,322	2,561	2,796	3,046
Committed - Traffic Impact	418,897	459,377	455,505	452,203
Committed - Ambulance/Trees	8,250	8,250	8,250	8,250
Committed - Long Term Capital Reserve	600,000	800,000	800,000	800,000
Assigned - Shoshone Water Rights	-	100,000	-	100,000
Assigned - Police Vehicles (2)	-	135,000	-	-
Assigned - Roundabout	-	90,000	-	50,000
Assigned - Streets/Parks Equipment	-	33,500	-	-
Assigned - Streets Truck & Plow	58,000	-	-	-
Assigned - Police Body Cameras	54,500	-	-	-
Assigned - Police MDTs set-up	-	-	-	35,000
Assigned - Future Capital Projects TBD	258,385	113,103	-	-
Unassigned	3,333,670	2,294,964	3,504,439	3,322,718

TOWN OF NEW CASTLE, COLORADO

GENERAL FUND

Revenues and Expenses - Budget and Actual Budget Year Ending December 31, 2026

	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Projected</u>	<u>2026</u> <u>Budget</u>
Admin				
Revenues	3,521,076	2,773,055	2,832,556	2,852,280
Expenses	1,097,379	764,722	940,390	786,552
Net	2,423,697	2,008,333	1,892,166	2,065,727
Building & Planning				
Revenues	161,293	135,438	211,257	432,134
Expenses	283,409	255,959	265,990	288,003
Net	(122,116)	(120,521)	(54,733)	144,131
Municipal Court				
Revenues	18,054	12,200	24,250	25,000
Expenses	37,558	43,626	37,869	44,729
Net	(19,504)	(31,426)	(13,619)	(19,729)
Parks/Trails Capital				
Revenues	414,334	413,000	435,936	560,250
Expenses	183,222	81,600	62,250	61,556
Net	231,112	331,400	373,686	498,694
Parks/Trails Maintenance				
Revenues	185,372	191,500	191,668	194,000
Expenses	484,928	542,452	519,698	579,312
Net	(299,556)	(350,952)	(328,030)	(385,312)
Public Safety				
Revenues	129,070	19,180	35,199	15,750
Expenses	1,614,752	1,836,390	1,974,814	2,232,536
Net	(1,485,682)	(1,817,210)	(1,939,615)	(2,216,786)
Recreation				
Revenues	495,613	430,500	501,407	436,550
Expenses	525,591	517,958	548,167	519,379
Net	(29,978)	(87,458)	(46,760)	(82,829)
Street Maintenance				
Revenues	1,231,230	1,894,228	1,720,513	1,685,341
Expenses	1,225,175	1,673,533	1,437,007	1,559,091
Net	6,055	220,695	283,506	126,250
Health & Welfare				
Expenses	53,244	53,500	47,955	34,000
Net	(53,244)	(53,500)	(47,955)	(34,000)
Town Maintenance				
Expenses	77,046	84,756	81,679	95,921
Net	(77,046)	(84,756)	(81,679)	(95,921)
Total General Fund				
Revenues	6,156,042	5,869,101	5,952,785	6,201,304
Expenses	5,582,304	5,854,496	5,915,819	6,201,078
Net	573,738	14,605	36,966	226

2026 Administration

Account Number	Account Title	2024	2025	2025	2026
		Prior Year Actual	Curr Year Budget	Curr Year Proj Budget	Budget Budget
REVENUES					
10-4010-001	General Property Tax	687,865	658,173	658,173	738,539
10-4010-020	Specific Ownership	36,365	35,000	41,952	44,000
10-4010-030	Interest / Penalties	994	100	552	650
10-4010-040	Sales 1 3/4 %	1,318,443	1,347,000	1,331,914	1,354,000
10-4010-080	Use Tax	63,303	64,332	103,934	217,590
10-4010-095	Lodging Tax	40,977	39,000	41,580	40,000
10-4010-120	Franchise Tax	157,339	165,000	158,193	161,000
10-4010-140	Occupation Tax	1,406	1,500	1,400	1,500
10-4010-220	Animal Permits	3,065	2,000	2,500	2,500
10-4010-260	Liquor Licenses	4,486	3,000	3,000	3,000
10-4010-280	Business Licenses	14,325	8,500	12,000	12,000
10-4010-289	Trail Grant Revenue	350,000	-	-	-
10-4010-390	Mineral Lease Distribution	136,454	150,000	106,268	-
10-4010-391	Severance Tax	50,982	65,000	2,288	-
10-4020-001	AD Charges for Services	14	-	10	-
10-4020-020	Ad Rent Income	3,276	-	4	1
10-4020-022	Kamm Bldg Rent Income	11,000	12,000	12,000	12,000
10-4020-040	AD Sale of Assets	298,401	-	-	-
10-4020-060	AD Miscellaneous	21,380	1,750	44,272	7,000
10-4020-066	Retirement Forfeiture	7,460	-	20,532	-
10-4020-200	Tap Fee Agreement Rev.	-	-	5,675	-
10-4020-300	FMLD Grant	20,500	-	30,000	-
10-4020-301	AGNC Grant	-	-	5,000	-
10-4020-540	AD CT Interest	78,188	65,000	65,000	67,000
10-4020-580	AD C-SAFE Interest	213,487	155,000	185,000	190,000
10-4030-540	AD St Scape Interest	1,366	700	1,310	1,500
Total Revenues		3,521,076	2,773,055	2,832,556	2,852,280

EXPENSES

10-5040-010	Council Salaries	23,220	24,000	24,000	24,000
10-5040-020	Salaries	294,070	352,251	315,559	361,101
10-5040-023	Overtime Pay	1,666	1,000	1,469	1,000
10-5040-030	Payroll Tax Exp - Social Sec	19,298	23,390	20,503	23,938
10-5040-031	Payroll Tax Exp - Medicare	4,514	5,470	4,796	5,598
10-5040-032	Payroll Tax Exp - St Unemplmnt	623	1,132	661	1,158
10-5040-041	CRA Retirement Exp	17,011	21,195	18,069	21,726
10-5040-042	Health Insurance Exp	54,602	77,420	74,731	99,214
10-5040-049	Recruitment Expense	1,374	5,000	2,500	5,000
10-5040-050	Employee Support	12,239	12,000	12,000	12,000
10-5040-051	Employee Wellness Program	704	890	890	890
10-5040-100	Office Supplies	5,278	3,500	5,000	5,000
10-5040-101	Office Op. Supply & Furniture	854	1,000	500	500
10-5040-102	Postage Expense	877	1,500	800	800
10-5040-103	Computer Hardware/Software	11,713	12,000	9,000	12,000
10-5040-104	Printing & Copies	1,303	2,000	2,000	2,000
10-5040-106	Credit Card Fees	444	-	-	-
10-5040-107	Computer Services	8,364	9,100	8,445	9,100
10-5040-110	Ordinance Codification	1,754	2,000	1,500	2,000
10-5040-120	Utilities	1,678	2,200	1,859	2,100
10-5040-140	Telephone Expense	5,256	6,000	5,087	5,400
10-5040-145	Internet Svc/Web Page	6,783	8,000	4,000	6,500

10-5040-146	Newsletter Expenses	2,473	5,000	2,500	500
10-5040-150	Mileage Expense	-	500	-	500
10-5040-160	Dues, Subscriptions	9,902	12,000	11,000	10,000
10-5040-170	Training & Meetings	5,257	8,000	9,000	9,000
10-5040-175	Meals, Lodging	5,493	7,000	7,000	7,000
10-5040-180	Publication of Notices	61	2,000	2,000	2,000
10-5040-200	Legal Services	61,626	60,000	60,000	60,000
10-5040-210	Technical Support	2,347	2,500	1,986	2,200
10-5040-220	Other Prof Services	3,793	2,000	2,000	2,000
10-5040-240	Audit Expense	1,700	3,000	3,000	3,000
10-5040-250	Economic Dev./Enhancement	38,162	15,000	15,000	13,000
10-5040-254	Chamber of Commerce	10,500	7,000	7,000	5,000
10-5040-255	DownTown Group Exp	320	-	-	-
10-5040-256	AGNC Expense	-	500	-	-
10-5040-257	Branding-Marketing Exp.	-	1,000	1,000	1,000
10-5040-260	Insurance Expense	12,842	13,374	13,388	15,326
10-5040-279	Council Expenses	3,988	6,000	5,000	5,000
10-5040-280	Miscellaneous Expense	4,540	3,500	4,000	4,000
10-5040-281	Good Neighbor Policy	-	5,000	-	5,000
10-5040-284	LoVa Meet in Middle Grant	350,000	-	-	-
10-5040-290	Special Events	769	1,200	500	1,200
10-5040-292	Town Hall Improvements	63,657	-	37,100	-
10-5040-294	Rides & Reggae	17,737	-	-	-
10-5040-320	Veh Exp-08 Toyota	(7)	500	900	900
10-5040-321	Veh Exp - Traverse	833	1,000	500	500
10-5040-340	Gas & Oil	2,011	3,000	2,098	2,300
10-5040-360	County Treasurer Fees	13,835	13,000	13,500	14,000
10-5040-420	Capital Outlay	-	-	201,049	-
10-5040-460	Planning & Zoning	-	100	-	100
10-5040-480	Engineering & Survey	9,447	7,000	18,000	9,000
10-5040-520	Election Expense	245	10,000	-	10,000
10-5040-609	Historic Property Designation	-	2,000	2,000	1,000
10-5040-610	HPC Expenses	196	1,500	6,500	1,000
10-5040-620	Climate & Environ Commission	2,027	1,000	1,000	1,000
Total Expenses		1,097,379	764,722	940,390	786,552

2026 Building & Planning

Account Number	Account Title	2024	2025	2025	2026
		Prior Year Actual	Curr Year Budget	Curr Year Proj Budget	Beginning Budget
REVENUES					
10-4010-170	Land Use Application Fees	3,200	3,000	1,600	2,000
10-4010-180	Building Permits	112,648	92,438	139,350	370,034
10-4010-190	Developers Reimbursement	45,445	40,000	70,000	60,000
10-4010-240	Contractor Licenses	-	-	-	-
10-4010-245	Misc. Building Dept Revenue	-	-	250	-
10-4010-300	Sign Permits	-	-	57	100
	Total Revenue	161,293	135,438	211,257	432,134
EXPENSES					
10-5030-020	Salaries	113,788	138,000	129,799	145,653
10-5030-023	Overtime Pay	67	100	100	100
10-5030-030	Payroll Tax Exp - Social Sec	7,002	8,556	8,020	9,031
10-5030-031	Payroll Tax Exp - Medicare	1,638	2,001	1,876	2,112
10-5030-032	Payroll Tax Exp - St Unemplmnt	226	414	259	437
10-5030-041	CRA Retirement Exp	6,633	8,280	7,393	8,739
10-5030-042	Health Insurance Exp	16,705	23,798	23,879	32,588
10-5030-050	Employee Support	22	-	100	-
10-5030-051	Employee Wellness Program	216	330	330	330
10-5030-100	Office Supplies	678	1,500	500	1,000
10-5030-101	Office Op. Supply & Furniture	-	-	-	-
10-5030-102	Postage Expense	335	300	300	250
10-5030-103	Computer Hardware/Software	313	500	183	250
10-5030-104	Printing & Copies	1,303	1,000	1,000	1,200
10-5030-107	Computer Services	7,023	7,600	7,091	7,600
10-5030-140	Telephone Expense	977	1,300	1,012	1,100
10-5030-160	Dues, Subscriptions	402	500	20	250
10-5030-161	Bldg Code Library	1,406	500	-	250
10-5030-170	Training & Prof Dues	268	2,000	250	500
10-5030-175	Meals, Lodging	115	500	-	500
10-5030-180	Publication of Notices	-	-	-	-
10-5030-190	Developers Costs	71,146	40,000	70,000	60,000
10-5030-200	Legal Services	3,101	3,000	2,000	2,500
10-5030-210	Technical Support	2,347	2,500	1,692	1,900
10-5030-220	Building Plan Review/Insp/Cons	2,137	3,000	430	500
10-5030-230	Engineering Consultation	398	1,500	500	1,500
10-5030-235	Planning Consultation	-	-	-	-
10-5030-240	Audit Expense	595	1,050	1,050	1,050
10-5030-260	Insurance Expense	6,880	7,230	7,190	8,163
10-5030-320	Vehicle Expense	873	500	1,016	500
10-5030-421	Vehicle Lease/Purchase	36,815	-	-	-
	Total Expenses	283,409	255,959	265,990	288,003

2026 Health & Welfare

Account Number	Account Title	2024	2025	2025	2026
		Prior Year Actual	Curr Year Budget	Curr Year Proj Budget	Beginning Budget
EXPENSES					
10-5080-500	Outgoing Grants	16,000	15,000	15,000	10,000
10-5080-502	H & W-CMC Seniors Program	9,244	6,500	10,955	11,000
10-5080-504	H & W-River Center	18,000	18,000	18,000	9,000
10-5080-506	H & W-Garfield Cty Detox Ctr	10,000	10,000	-	-
10-5080-516	H & W-Youth Zone	-	4,000	4,000	4,000
	Total Expenses	53,244	53,500	47,955	34,000

2026 Municipal Court

Account Number	Account Title	2024 Prior Year Actual	2025 Curr Year Budget	2025 Curr Year Proj Budget	2026 Beginning Budget
<u>REVENUES</u>					
10-4010-400	Misc. Court Revenue	-	1,000	-	-
10-4010-420	Traffic Fines	8,410	5,000	15,000	15,000
10-4010-421	Parking Tickets	370	500	550	500
10-4010-440	Other Fines	4,503	3,000	2,700	3,500
10-4010-460	Court Costs	2,035	1,200	3,000	3,000
10-4010-480	PS Citation Serv Charges	2,736	1,500	3,000	3,000
Total Revenues		18,054	12,200	24,250	25,000
<u>EXPENSES</u>					
10-5055-020	Salaries	22,549	25,698	22,903	25,098
10-5055-023	Overtime Pay	93	-	70	100
10-5055-030	Payroll Tax Exp - Social Sec	779	849	677	812
10-5055-031	Payroll Tax Exp - Medicare	182	199	158	190
10-5055-032	Payroll Tax Exp - St Unemplmnt	25	41	22	39
10-5055-041	CRA Retirement Exp	602	822	562	786
10-5055-042	Health Insurance Exp	1,843	2,375	2,180	3,783
10-5055-051	Employee Wellness Program	28	45	45	45
10-5055-100	Office Supplies	215	200	200	200
10-5055-102	Postage Exp.	60	200	100	100
10-5055-105	Office - Misc.	1,482	1,250	1,103	1,300
10-5055-160	Judge Exp (Dues, Taxes)	-	100	-	-
10-5055-220	Attorney Fees - Court	8,045	10,000	7,200	8,400
10-5055-260	Insurance Expense	1,537	1,647	1,649	1,876
10-5055-340	Municipal Court Expense	118	200	1,000	2,000
Total Expenses		37,558	43,626	37,869	44,729

2026 Parks Capital

		2024	2025	2025	2026
Account Number	Account Title	Prior Year Actual	Curr Year Budget	Curr Year Proj Budget	Beginning Budget
<u>REVENUES</u>					
10-4040-030	Sales Tax 1/2% (new 2001)	363,334	377,000	372,936	379,500
10-4040-090	Recreational Dev Fee	21,000	36,000	63,000	179,750
10-4040-111	FMLD Grant	25,000	-	-	-
10-4040-112	DOLA Grant	-	-	-	-
10-4040-114	AGNC Grant	5,000	-	-	-
10-4040-394	Sale of Parks Assets	-	-	-	1,000
Total Revenues		414,334	413,000	435,936	560,250
<u>EXPENSES</u>					
10-5075-421	Veh/Equip - Lease/Purchase	14,331	-	-	-
10-5075-480	Engineering & Survey	1,007	20,000	-	-
10-5075-600	Parks Interest Expense	9,862	7,600	7,600	5,155
10-5075-650	VIX Loan Principal	51,693	54,000	54,000	56,401
10-5075-700	Capital - Park Development	-	-	-	-
10-5075-701	Capital Park Improvements	76,329	-	650	-
10-5075-704	Capital - NC Trails	30,000	-	-	-
Total Expenses		183,222	81,600	62,250	61,556

2026 Park Maintenance

		2024	2025	2025	2026
		Prior Year	Curr Year	Curr Year	Beginning
Account Num	Account Title	Actual	Budget	Proj Budget	Budget
<u>REVENUES</u>					
10-4040-020	Sales Tax 1/4 %	181,667	188,000	186,468	190,000
10-4040-040	Park Use Revenue	3,705	3,500	5,200	4,000
10-4040-120	Miscellaneous	-	-	-	-
Total Revenues		185,372	191,500	191,668	194,000
<u>EXPENSES</u>					
10-5075-020	Salaries	250,008	271,029	269,046	286,215
10-5075-022	Call Out Pay	1,784	3,000	3,000	3,000
10-5075-023	Overtime Pay	3,660	2,500	3,210	2,500
10-5075-025	Salary-Summer Temps	26,439	36,480	26,193	36,480
10-5075-030	Payroll Tax Exp - Social Sec	17,068	19,407	15,366	20,348
10-5075-031	Payroll Tax Exp - Medicare	3,992	4,539	4,242	4,759
10-5075-032	Payroll Tax Exp - St Unemplmnt	551	939	585	985
10-5075-041	CRA Retirement Exp	13,687	18,781	14,079	19,692
10-5075-042	Health Insurance Exp	57,190	69,791	69,175	84,625
10-5075-050	Employee Support	679	800	800	800
10-5075-051	Employee Wellness Program	586	760	760	760
10-5075-100	Office Supplies	6	500	800	500
10-5075-101	Office Op. Supply & Furniture	-	500	200	500
10-5075-103	Computer Hardware/Software	3,029	800	800	800
10-5075-107	Computer Services	7,201	7,600	7,091	7,600
10-5075-120	Utilities	3,955	4,400	4,458	5,000
10-5075-140	Telephone Expense	3,709	3,000	2,772	3,000
10-5075-160	Dues, Subscriptions	30	400	300	300
10-5075-170	Training	120	1,100	1,100	1,100
10-5075-175	Meals, Lodging	1,766	1,400	1,400	1,400
10-5075-180	Publication of Notices	332	1,000	1,000	1,500
10-5075-210	Technical Support	1,674	1,800	1,287	1,500
10-5075-220	Other Prof Services/Inspection	-	-	350	350
10-5075-240	Audit Expense	595	1,050	1,050	1,050
10-5075-260	Insurance Expense	12,210	13,126	13,039	14,799
10-5075-280	Miscellaneous Expense	-	200	200	200
10-5075-300	Tools	2,330	300	2,500	3,000
10-5075-320	Vehicle Expense	-	1,200	1,200	1,200
10-5075-328	Veh Exp-09 Chevy 3500(P5)	-	-	-	-
10-5075-330	Veh Exp-24 Chevy (P	-	250	250	1,200
10-5075-340	Gas & Oil	13,981	18,500	13,845	15,000
10-5075-380	Equipment Maintenance	3,829	6,000	6,000	6,000
10-5075-383	Eq. Maint. Jacobsen Mower	110	500	500	500
10-5075-389	Irrigation M & O	6,672	13,000	11,000	11,000
10-5075-390	M & O	22,456	4,000	6,000	6,000
10-5075-391	Equipment Rental	375	2,750	2,750	2,750

10-5075-392	Fertilizer	4,479	4,800	4,800	4,800
10-5075-393	Weed management	-	1,500	1,500	1,500
10-5075-394	Mosquito Control	7,100	7,450	7,450	7,800
10-5075-397	Gardens Expense	2,765	3,000	2,800	3,500
10-5075-399	Trail Signs	-	-	-	-
10-5075-403	Holiday Lights Expense	2,958	2,000	2,000	2,000
10-5075-481	Safety	1,234	800	800	800
10-5075-499	PWF Maintenance	2,022	3,000	3,000	3,000
10-5075-500	Tree Maintenance - Parks	4,346	8,500	11,000	9,500
Total Expenses		484,928	542,452	519,698	579,312

2026 Public Safety

Account Number	Account Title	2024	2025	2025	2026
		Prior Year Actual	Curr Year Budget	Curr Year Proj Budget	Beginning Budget
REVENUES					
10-4010-500	PS Charges for Services	780	1,200	1,200	1,200
10-4010-510	PS-VIN Inspect.	1,640	1,800	1,300	1,800
10-4010-520	PS Dog Impound Fees	-	-	-	-
10-4010-560	PS Donation to Bike Rodeo	1,750	1,200	1,500	1,500
10-4010-565	PS Training Reimbursement	123,572	11,800	26,000	-
10-4010-580	PS Vehicle Sale	-	2,500	-	8,000
10-4010-585	Veh. Impound Fees	340	-	-	-
10-4010-636	Mahan Scholarship Fund	254	180	474	250
10-4010-640	PS Bail Bonds	-	-	-	-
10-4010-645	Jail Restitution	484	-	-	-
10-4010-661	PS - Donations	250	500	3,225	500
10-4010-662	PS - Special Events	-	-	-	1,000
10-4010-663	PS - Opioid Funds	-	-	1,500	1,500
Total Revenues		129,070	19,180	35,199	15,750
EXPENSES					
10-5050-020	Salaries	968,940	1,131,069	1,117,183	1,382,065
10-5050-022	Call Out Pay	24,121	10,000	26,327	10,000
10-5050-023	Overtime Pay	6,419	10,000	24,869	20,000
10-5050-030	Payroll Tax Exp - Social Sec	62,189	71,366	74,003	87,548
10-5050-031	Payroll Tax Exp - Medicare	14,544	16,691	17,307	20,475
10-5050-032	Payroll Tax Exp - St Unemplmnt	2,024	3,453	2,387	4,236
10-5050-041	CRA Retirement Exp	49,505	69,064	59,117	84,724
10-5050-042	Health Insurance Exp	174,704	269,642	262,037	356,747
10-5050-049	Recruitment Expense	6,119	7,200	-	-
10-5050-050	Employee Assistance Program	19	-	-	-
10-5050-051	Employee Wellness Program	2,088	2,985	2,985	3,600
10-5050-100	Office Supplies	2,644	2,200	1,200	2,000
10-5050-101	Office Op. Supply & Furniture	350	1,200	1,200	1,200
10-5050-102	Postage Expense	356	800	300	300
10-5050-103	Computer Hardware/Software	92,693	6,000	6,000	13,000
10-5050-104	Printing & Copies	3,436	3,500	3,500	3,500
10-5050-120	Utilities	1,105	1,890	1,011	1,500
10-5050-140	Telephone Expense	8,391	8,900	11,004	12,000
10-5050-145	Internet Svc/Web Page	1,080	1,200		-
10-5050-160	Dues & Subscriptions	32,025	34,600	34,600	34,600
10-5050-175	Meals, Lodging	3,628	7,000	7,000	7,000
10-5050-200	Legal & Professional Svcs.	2,489	2,800	2,800	2,800
10-5050-240	Audit Expense	850	1,500	1,500	1,500
10-5050-260	Insurance Expense	44,419	44,230	44,460	49,641
10-5050-280	Miscellaneous Expense	6,062	6,000	-	-
10-5050-290	Special Events Exp.	3,334	3,200	4,000	4,000
10-5050-300	Uniform Allowance	5,045	4,500	5,000	5,000
10-5050-301	Officer's Equipment	13,588	12,000	12,000	15,000
10-5050-316	Veh Exp-534-2016 Tahoe	2,391	2,500	500	2,500
10-5050-317	Veh Exp-533-2016 Tahoe	1,096	-	1,608	-
10-5050-320	Veh Exp-255-2010 Charger	-	-	-	-
10-5050-324	Veh Exp-407-2010 Explorer	1,944	1,000	500	500
10-5050-325	Veh Exp-671-2018 Tahoe	267	2,500	2,500	2,500
10-5050-327	Veh Exp-2009 Tahoe	63	1,000	3,500	2,500
10-5050-328	Veh Exp-807-2021 Tahoe	3,180	2,500	1,500	2,500

10-5050-329	Veh Exp-808-2021 Tahoe	1,618	2,500	2,500	2,500
10-5050-330	Veh Exp-672-2018 Tahoe	9,194	2,500	2,000	-
10-5050-331	Veh Exp-784-2023 Tahoe	117	2,500	2,500	2,500
10-5050-332	Veh Exp-783-2023 Tahoe	845	2,500	500	2,500
10-5050-333	Veh Exp-K9	-	-	2,500	2,500
10-5050-335	Veh Exp-809-2021 Tahoe	1,630	2,500	500	2,500
10-5050-338	Veh Exp-820-2017 Tahoe	1,700	2,500	500	-
10-5050-339	Veh Exp-821-2017 Tahoe	883	2,500	1,500	2,500
10-5050-340	Gas & Oil	28,063	30,000	38,215	41,000
10-5050-360	Abandon Vehicle	342	500		500
10-5050-380	Equipment Maintenance	901	500	-	500
10-5050-384	Tires - New	-	6,000	6,000	-
10-5050-420	Training & Certification	3,261	7,000	15,000	15,000
10-5050-421	Vehicle Lease/Purchase	-	-	144,866	-
10-5050-500	Bike Rodeo	1,561	1,600	2,261	2,300
10-5050-540	Community Policing	-	1,600	-	-
10-5050-580	Capital Equipment	3,402	4,000	4,000	4,000
10-5050-600	Animal Control	-	-	-	-
10-5050-601	Kennel Expenses	1,895	500	-	-
10-5050-603	Cleaning & Supplies	2,332	2,800	2,800	3,000
10-5050-620	Emergency Preparedness	-	-	-	-
10-5050-642	Computer Services	7,925	8,800	8,174	8,800
10-5050-643	Training Library	-	-	-	-
10-5050-644	Hiring Expense	1,026	1,200	600	1,000
10-5050-645	Ammunition Expense	4,938	7,500	7,500	7,500
10-5050-646	Laboratory Fees	17	-	-	-
10-5050-651	Evidence Equip. & Supplies	1,123	2,000	500	500
10-5050-652	Evid. Collection/Analysis	871	2,400	500	500
Total Expenses		1,614,752	1,836,390	1,974,814	2,232,536

2026 Recreation

		2024	2025	2025	2026
		Prior Year	Curr Year	Curr Year	Beginning
Account Numb	Account Title	Actual	Budget	Proj Budget	Budget
<u>REVENUES</u>					
10-4010-101	Tobacco Tax	326,576	295,000	317,639	290,000
10-4010-700	Baseball	5,085	5,500	7,485	7,500
10-4010-720	Youth Basketball	9,305	6,000	6,000	6,000
10-4010-730	Competitive Basketball	9,480	4,000	-	-
10-4010-740	Softball	1,365	1,500	2,653	2,500
10-4010-780	Flag Football	1,190	1,200	980	1,200
10-4010-790	Adult Fitness	8,327	5,000	4,000	4,000
10-4010-795	Pickleball	4,290	3,500	3,500	3,500
10-4010-820	Adult Basketball	4,180	4,500	6,000	4,500
10-4010-841	Micro Soccer	14,972	8,500	16,000	10,000
10-4010-843	Adult Soccer	640	500	870	650
10-4010-850	Adult Volleyball	7,595	6,000	7,000	6,500
10-4010-851	Youth Volleyball	2,430	2,000	5,000	2,500
10-4010-859	Arts & Enrichment	22,777	20,500	20,500	20,500
10-4010-860	REC Miscellaneous Program	620	-	-	-
10-4010-870	After-School Programs	100	1,100	1,100	-
10-4010-880	Sponsorships	-	-	9,100	5,000
10-4010-885	Special Events Donations	250	-	1,000	1,000
10-4010-901	FMLD Grant	-	-	25,000	-
10-4010-910	Community Center Rentals	19,839	20,000	20,000	20,000
10-4010-970	Special Events	6,319	4,500	4,500	4,500
10-4010-972	Dirty Hog Dash	9,945	9,000	8,870	9,000
10-4010-974	Burning Mountain Festival	16,627	14,000	12,710	16,000
10-4010-976	Community Market	9,590	7,500	9,000	9,000
10-4010-990	REC Team Sponsorships	100	-	-	-
10-4010-993	5k Races/Walk	3,756	3,700	5,700	5,700
10-4010-994	Youth Fitness	10,255	7,000	6,800	7,000
Total Revenues		495,613	430,500	501,407	436,550
<u>EXPENSES</u>					
10-5070-020	Salaries	259,325	223,427	230,476	231,651
10-5070-023	Overtime Pay	1,528	1,000	1,784	1,500
10-5070-025	Salary - Temps	5,375	12,000	12,000	8,000
10-5070-030	Payroll Tax Exp - Social Sec	15,737	14,658	14,020	14,951
10-5070-031	Payroll Tax Exp - Medicare	3,681	3,428	3,278	3,497
10-5070-032	Payroll Tax Exp - St Unemplmnt	508	709	453	723
10-5070-041	CRA Retirement Exp	11,294	14,186	9,481	14,469
10-5070-042	Health Insurance Exp	67,993	70,236	69,223	79,424
10-5070-050	Employee Support	575	600	600	600
10-5070-051	Employee Wellness Program	850	735	735	735
10-5070-100	Office Supplies	2,799	3,000	3,000	3,000
10-5070-101	Office Op. Supply & Furniture	250	500	500	1,000
10-5070-102	Postage Expense	441	500	500	500
10-5070-103	Computer Hardware/Software	2,647	1,200	1,200	1,200
10-5070-104	Printing & Copies	2,078	2,000	2,000	2,000
10-5070-106	Credit Card Fees	3,581	4,000	4,000	4,000
10-5070-107	Computer Services	7,969	8,700	8,047	8,700
10-5070-120	Promotion & Advertising	-	500	500	500

10-5070-140	Telephone Expense	2,005	2,600	2,091	2,200
10-5070-145	Internet Svc/Web Page	4,160	3,500	3,500	3,500
10-5070-160	Dues, Subscriptions	522	500	750	750
10-5070-170	Training, Meetings	70	1,200	1,200	1,200
10-5070-175	Meals, Lodging	-	500	250	500
10-5070-180	Publication of Notices	-	100	100	100
10-5070-210	Technical Support	1,674	1,800	1,287	1,500
10-5070-220	Other Prof Services	-	-	735	750
10-5070-240	Audit Expense	595	1,050	1,050	1,050
10-5070-260	Insurance Expense	9,179	10,004	9,821	11,228
10-5070-280	Miscellaneous Expense	-	300	200	300
10-5070-290	Veh Exp-09 GMC(R8)	229	300	300	300
10-5070-295	Gas & Oil	439	600	617	600
10-5070-320	Youth Basketball	8,210	4,000	3,500	3,500
10-5070-340	Adult Basketball	61	500	1,000	500
10-5070-375	Competitive Basketball	989	1,000	500	1,000
10-5070-380	Baseball	3,181	4,000	4,000	5,500
10-5070-400	Softball	913	25,000	2,000	2,600
10-5070-421	Flag Football	1,161	1,150	1,150	1,150
10-5070-450	Adult Fitness	5,089	5,000	2,000	3,500
10-5070-462	Micro Soccer	8,969	4,000	10,000	5,000
10-5070-464	Adult Soccer	92	-	700	700
10-5070-470	Adult Volleyball	3,016	2,800	2,800	2,800
10-5070-471	Youth Volleyball	696	1,200	6,000	3,000
10-5070-475	Arts & Enrichment	7,584	10,000	10,000	10,500
10-5070-500	Misc Programs	198	500	500	500
10-5070-505	After School Program	1,563	1,600	150	-
10-5070-530	C.C. - Repairs/Maint.	2,169	6,000	6,000	3,000
10-5070-531	C.C. - Janitorial	6,729	7,000	7,000	7,000
10-5070-535	C.C. - Supplies	1,454	3,050	1,000	1,500
10-5070-540	C.C. - Utilities	10,764	12,075	12,669	14,000
10-5070-610	Special Events	7,792	6,500	6,500	8,000
10-5070-640	Field Maintenance	-	1,200	600	1,200
10-5070-700	Capital Expenditures	-	-	45,000	-
10-5070-970	Town Special Events Expense	339	-	-	-
10-5070-972	Dirty Hog Dash	7,376	6,500	6,500	6,500
10-5070-974	Burning Mountain Festival	22,449	18,500	20,000	21,000
10-5070-976	Community Market	6,086	5,500	7,000	7,500
10-5070-992	5K Races/Walk	1,600	2,500	2,300	2,500
10-5070-995	Youth Fitness	10,760	4,000	4,600	5,500
10-5070-996	Pickleball	847	550	1,000	1,000
Total Expenses		525,591	517,958	548,167	519,379

2026 Streets

Account Number	Account Title	2024	2025	2025	2026
		Prior Year Actual	Curr Year Budget	Curr Year Proj Budget	Beginning Budget
REVENUES					
10-4010-060	Sales Street 1%	752,620	780,000	772,510	785,500
10-4010-070	County Sales Tax 3/4%	240,334	255,000	252,544	257,000
10-4010-320	M/V Special Assessment	19,677	19,000	19,958	20,000
10-4010-360	Highway Use Tax	173,856	147,348	177,973	185,535
10-4010-370	Traffic Impact Fee	19,800	22,880	36,608	33,306
10-4010-371	Permits-St Maint.	1,800	-	1,120	500
10-4010-394	Sale of Assets	19,500	20,000	20,000	-
10-4010-395	Misc. Street Revenue	3,643	-	4,800	3,500
10-4010-396	Misc. Public Works Grants	-	250,000	255,000	-
10-4010-397	FMLD Grant	-	400,000	180,000	400,000
Total Revenues		1,231,230	1,894,228	1,720,513	1,685,341
Expenses					
10-5090-020	Salaries	306,690	331,772	340,829	349,926
10-5090-022	Call Out Pay	4,508	5,800	5,800	5,800
10-5090-023	Overtime Pay	2,992	3,000	2,790	3,000
10-5090-025	Salary - Temps	26,408	36,480	26,193	36,480
10-5090-030	Payroll Tax Exp - Social Sec	20,810	23,377	22,677	24,503
10-5090-031	Payroll Tax Exp - Medicare	4,867	5,467	5,304	5,730
10-5090-032	Payroll Tax Exp - St Unemplmnt	671	1,131	732	1,186
10-5090-041	CRA Retirement Exp	17,395	22,623	15,982	84,724
10-5090-042	Health Insurance Exp	59,015	72,354	79,894	98,693
10-5090-050	Employee Support	828	1,500	1,500	1,500
10-5090-051	Employee Wellness Program	658	877	877	877
10-5090-100	Office Supplies	53	300	200	300
10-5090-101	Office Op. Supply & Furniture	236	600	400	600
10-5090-102	Postage Expense	366	425	425	425
10-5090-103	Computer Hardware/Software	3,157	1,000	1,000	1,000
10-5090-107	Computer Services	8,700	9,300	8,605	9,500
10-5090-120	Utilities	5,130	12,075	4,759	5,500
10-5090-140	Telephone Expense	2,746	2,500	3,377	3,600
10-5090-160	Dues, Subscriptions	412	500	700	700
10-5090-170	Training	537	1,500	8,587	2,500
10-5090-175	Meals, Lodging	171	1,200	850	1,200
10-5090-180	Publication of Notices	-	800	-	800
10-5090-200	Legal Services	-	300	300	300
10-5090-210	Technical Support	2,336	2,500	2,038	2,300
10-5090-220	Other Prof Services	1,502	500	500	500
10-5090-240	Audit Expense	595	1,050	1,050	1,050
10-5090-260	Insurance Expense	14,908	15,527	15,468	17,497
10-5090-300	Machinery, Equipment, Tools	25,054	-	11,500	7,500
10-5090-320	Vehicle Expense	56	500	500	500
10-5090-322	Veh Exp-2009 Hook Truck	12,709	3,000	3,000	1,500
10-5090-331	Veh Exp-17 Chevy (M-7)	1,641	300	-	-
10-5090-332	Veh Exp-2017 Chevy (A-2)	717	-	300	300
10-5090-333	Veh Exp-2020 Chevy 2500 (M-13)	50	300	300	300
10-5090-334	Veh Exp-2023 Chevy 2500 (M-88)	-	800	300	300

10-5090-335	Veh Exp-2024 Chevy (A-5)	-	300	300	300
10-5090-340	Gas & Oil	8,427	12,500	9,812	11,000
10-5090-360	Co. Treas. Fees-Prop. Tax	5,020	4,500	4,500	4,500
10-5090-376	Eq. Maint-Cat MiniEx	1,392	500	500	500
10-5090-377	Eq. Maint - Snow Plows	1,245	3,500	3,500	3,500
10-5090-379	Eq. Maint. Bobcat Skidsteer	3,823	1,000	2,500	1,000
10-5090-380	Equipment Maintenance	328	1,500	1,500	1,500
10-5090-381	Eq. Maint. Cat Backhoe	27	2,000	2,000	2,000
10-5090-382	Eq. Maint. Street Sweeper	404	1,000	1,000	1,000
10-5090-383	Eq. Maint. J.D. Tractor	-	200	-	-
10-5090-384	Tires - New	111	1,000	1,000	3,400
10-5090-390	Maintenance/Operations	11,094	9,800	9,800	9,800
10-5090-391	Equipment Rental	-	1,000	1,000	1,000
10-5090-392	Road Base/Cinders/Patching Mtl	8,000	11,000	11,000	12,000
10-5090-394	Crack Seal Exp.	-	100,000	100,000	100,000
10-5090-395	Sidewalk Maintenance	43,218	30,000	30,000	30,000
10-5090-396	St. Signs	1,963	2,400	3,500	3,000
10-5090-397	Painting - St./Crosswalks	16,242	15,000	15,000	19,000
10-5090-398	Street Chip & Seal	-	100,000	100,000	100,000
10-5090-400	Street Lights	49,967	51,975	42,858	50,000
10-5090-403	EV Charge Station operations	2,982	1,500	1,500	1,500
10-5090-421	Equip Lease/Purchase	114,256	-	500	3,000
10-5090-481	Safety	839	1,500	1,500	1,500
10-5090-499	PWF Maintenance	1,379	2,000	2,000	2,500
10-5090-500	Tree Maintenance	9,675	10,000	10,000	11,500
10-5090-550	Street Asphalt Overlay	395,949	100,000	100,000	100,000
10-5090-560	Capital Improvements	22,916	650,000	415,000	415,000
Total Expenses		1,225,175	1,673,533	1,437,007	1,559,091

2026 Town Maintenance

Account Number	Account Title	2024	2025	2025	2026
		Prior Year Actual	Curr Year Budget	Curr Year Proj Budget	Beginning Budget
<u>Expenses</u>					
10-5060-020	Salaries	37,040	41,808	37,030	43,800
10-5060-023	Overtime Pay	178	200	200	200
10-5060-030	Payroll Tax Exp - Social Sec	2,270	2,592	2,264	2,728
10-5060-031	Payroll Tax Exp - Medicare	531	606	529	638
10-5060-032	Payroll Tax Exp - St Unemplmnt	73	125	73	132
10-5060-041	CRA Retirement Exp	2,060	2,509	2,083	2,640
10-5060-042	Health Insurance Exp	6,249	8,888	8,089	10,044
10-5060-051	Employee Wellness Program	50	100	100	100
10-5060-100	Office Supplies	762	1,000	1,000	1,000
10-5060-145	Internet svc	2,700	3,200	2,700	2,800
10-5060-260	Insurance Expense	7,196	7,728	8,411	11,138
10-5060-320	Vehicle Expense#111D Ford 1988	-	-	-	-
10-5060-600	Town M & O	4,617	4,000	4,000	4,300
10-5060-601	T/H Cleaning & Supplies	4,320	4,000	5,400	6,000
10-5060-603	MOC Cleaning & Supplies	1,293	500	2,000	2,500
10-5060-604	Rent Expense	6,000	6,000	6,000	6,000
10-5060-611	Museum Expense	1,707	1,500	1,800	1,900
Total Expenses		77,046	84,756	81,679	95,921

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, 2026*

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Beg Budget</u>
Beginning - Retained Earnings	\$ 2,710,803	3,147,099	3,236,105	3,756,329
Water				
Operating Revenues	\$ 1,234,541	1,328,231	1,434,010	1,435,559
Operating Expenses	\$ <u>1,039,049</u>	<u>1,127,104</u>	<u>1,062,685</u>	<u>1,170,119</u>
Operating Revenues ***	\$ 195,492	201,127	371,325	265,440
Capital Revenues	\$ 350,785	281,400	388,890	116,400
Capital Expenses	\$ <u>285,455</u>	<u>574,405</u>	<u>323,405</u>	<u>574,405</u>
Capital Revenues ***	\$ 65,330	(293,005)	65,485	(458,005)
Wastewater				
Operating Revenues	\$ 1,618,785	1,693,014	1,704,084	1,755,205
Operating Expenses	\$ <u>861,775</u>	<u>1,105,525</u>	<u>994,207</u>	<u>1,150,468</u>
Operating Revenues ***	\$ 757,010	587,489	709,877	604,737
Capital Revenues	\$ 456,246	846,400	505,890	1,049,444
Capital Expenses	\$ <u>952,131</u>	<u>1,254,054</u>	<u>1,159,054</u>	<u>1,184,471</u>
Capital Revenues ***	\$ (495,885)	(407,654)	(653,164)	(135,027)
Trash Service				
Operating Revenues	\$ 635,917	673,652	674,020	694,241
Operating Expenses	\$ <u>632,562</u>	<u>646,911</u>	<u>647,319</u>	<u>674,947</u>
Operating Revenues ***	\$ 3,355	26,741	26,701	19,294
Ending Retained Earnings	\$ <u>3,236,105</u>	<u>3,261,797</u>	<u>3,756,329</u>	<u>4,052,767</u>
***over (under) Expenses				
Net Surplus (Deficit)	525,302	114,698	520,224	296,438

2026 Water Operating

		2024	2025	2025	2026
		Prior Year	Curr Year	Curr Year	Beginning
Account Numb	Account Title	Actual	Budget	Proj Budget	Budget
<u>REVENUES</u>					
20-4030-020	Water Revenues	834,455	872,406	877,382	903,704
20-4030-025	Water Svc Chg-Over 12,000 Gal.	127,768	181,631	238,208	182,327
20-4030-050	Water Service Charge	149,918	156,084	157,410	162,132
20-4030-080	Delinquent User Charge	12,566	12,429	14,635	15,074
20-4030-100	Administration Fees	2,074	1,989	1,894	1,951
20-4030-110	Raw Water revenue	11,773	13,462	24,835	25,580
20-4030-120	Bulk Water Revenues	93,363	86,726	117,894	121,431
20-4030-200	Water Meters/Accessory	2,624	3,504	1,752	23,360
Total Revenues		1,234,541	1,328,231	1,434,010	1,435,559
<u>EXPENSES</u>					
20-6040-010	Council Salaries	11,610	12,000	12,000	12,000
20-6040-020	Salaries	458,218	458,639	427,281	473,116
20-6040-022	Call Out Pay	13,960	15,000	10,998	15,000
20-6040-023	Overtime Pay	1,796	3,700	3,700	3,700
20-6040-030	Payroll Tax Exp - Social Sec	29,049	29,595	27,121	31,237
20-6040-031	Payroll Tax Exp - Medicare	6,794	6,921	6,343	7,305
20-6040-032	Payroll Tax Exp - St Unemplmnt	937	1,432	876	1,511
20-6040-041	CRA Retirement Exp	27,220	27,920	25,335	29,509
20-6040-042	Health Insurance Exp	105,451	116,122	113,723	138,858
20-6040-049	Recruitment Expense	-	500	-	-
20-6040-050	Employee Support	1,208	1,400	1,400	1,400
20-6040-051	Employee Wellness Program	1,219	1,275	1,275	1,275
20-6040-100	Office Supplies	1,640	2,000	2,000	2,000
20-6040-101	Office Op. Supply & Furniture	41	300	8,000	8,000
20-6040-102	Postage Expense	1,681	1,500	1,500	1,500
20-6040-103	Computer Hardware/Software	5,155	4,000	19,000	19,000
20-6040-104	Printing & Copies	2,233	2,500	2,500	2,500
20-6040-106	Credit Card Fees	14,794	14,300	14,300	16,000
20-6040-107	Computer Services	16,254	17,600	15,556	17,000
20-6040-110	Utility Billing Expense	4,586	5,000	5,000	5,000
20-6040-120	Town Hall Utilities	1,678	2,205	1,682	1,900
20-6040-140	Telephone Expense	7,580	7,500	7,746	8,200
20-6040-145	Internet Svc/Web Page	1,641	2,000	2,000	2,000
20-6040-160	Dues, Meetings, Subscriptions	1,932	2,500	2,500	2,500
20-6040-170	Training	-	1,000	1,000	1,000
20-6040-175	Meals, Lodging	325	1,000	1,000	1,000
20-6040-180	Publication of Notices	1,058	1,800	1,800	1,800
20-6040-190	Refund	1,079	1,600	1,400	1,400
20-6040-200	Legal Services	7,970	12,000	12,000	12,000
20-6040-210	Technical Support	8,483	10,800	11,152	12,000
20-6040-220	Other Prof Services	9,978	9,900	9,900	10,900

20-6040-240	Audit Expense	2,125	3,750	3,750	3,750
20-6040-260	Insurance Expense	64,393	67,170	68,240	76,553
20-6040-280	Miscellaneous Expense	1,247	1,000	500	500
20-6040-281	Good Neighbor Policy Exp.	-	2,000	1,000	2,000
20-6040-480	Engineering & Survey	17,889	8,000	8,000	8,000
20-6050-120	Utilities	68,608	80,325	47,332	70,000
20-6050-122	Utilities-Raw Water	22,167	22,050	27,841	30,000
20-6050-200	Chemicals	34,817	35,000	35,000	35,000
20-6050-220	M & O - Plant	38,288	25,000	23,000	14,000
20-6050-240	M & O - Distribution	11,075	50,000	45,000	30,000
20-6050-241	M & O Raw Water System	3,479	6,000	4,500	6,000
20-6050-245	M & O-Red Rocks Ditch	1,724	6,000	3,500	6,000
20-6050-250	Source Water Protection	-	300	300	300
20-6050-260	Lab Tests	5,722	8,500	8,500	8,500
20-6050-300	Machinery & Equipment	-	2,500	1,500	2,000
20-6050-323	Veh Exp-04 Ford Ranger(W10)	-	-	-	-
20-6050-326	Veh Exp-13 Chevy P.U.(W14)	158	800	800	400
20-6050-327	Veh Exp-17 Chevy (W-15)	60	400	400	400
20-6050-328	Veh Exp-17 Chevy (W-16)	639	400	400	800
20-6050-329	Veh Exp-15 Chevy (P-3)	-	400	400	800
20-6050-340	Gas & Oil	7,525	9,500	7,592	8,500
20-6050-380	Equipment Maintenance	-	1,000	1,000	1,000
20-6050-391	Equipment Rental	-	800	800	800
20-6050-420	Training	1,752	1,000	1,000	1,000
20-6050-481	Safety	804	1,000	1,000	1,000
20-6050-500	Water Meter/Accessories	1,485	12,000	12,000	12,000
20-6050-580	Equipment & Tool-Distribute	3,741	1,000	1,000	1,000
20-6050-581	Lab Equip. & Supplies	2,821	3,500	5,500	5,500
20-6050-590	Equipment & Tool-Plant	359	1,000	500	1,000
20-6050-700	Permits	1,828	1,500	1,500	1,500
20-6050-710	W/H Ditch Fees	177	200	202	205
20-6050-721	Water Lease	-	-	-	-
20-6050-740	Ruedi Water Contract	596	1,000	540	1,000
Total Expenses		1,039,049	1,127,104	1,062,685	1,170,119

2026 Water Capital

		2024	2025	2025	2026
		Prior Year	Curr Year	Curr Year	Beginning
Account Numb	Account Title	Actual	Budget	Proj Budget	Budget
<u>REVENUES</u>					
20-4030-260	ARPA Funds - Red Rocks Ditch	258,585	-	-	-
20-4030-270	FMLD Grant	-	165,000	165,000	-
20-4030-300	Cap Water Tap Fees	92,200	116,400	205,890	603,444
20-4030-340	Water Rights Dedication	-	-	18,000	-
20-4030-394	Sale of Assets	-	-	-	15,000
Total Revenues		350,785	281,400	388,890	618,444
<u>EXPENSES</u>					
20-6050-521	Note Principal - CWCB	25,594	26,746	26,746	27,950
20-6050-541	Note Interest - CWCB	17,810	16,659	16,659	15,455
20-6059-176	Raw Water System-Capital	1,525	-	-	-
20-6059-177	Raw Water Irrigation Expansion	225,356	531,000	280,000	-
20-6059-421	Veh/Equip-Lease/Purchase	-	-	-	40,000
20-6059-580	Other Capital-Water	15,170	-	-	-
Total Expenses		285,455	574,405	323,405	83,405

2026 Waste Water Operating

		2024	2025	2025	2026
		Prior Year	Curr Year	Curr Year	Beginning
Account Num	Account Title	Actual	Budget	Proj Budget	Budget
REVENUES					
20-4040-040	Monthly Wastewater Svc. Chg	1,437,073	1,504,075	1,508,354	1,553,604
20-4040-045	Sewer Chg-Over 6,000 Gal.	48,030	48,812	55,126	56,780
20-4040-050	Sewer Svc. Chg.	118,078	123,739	124,300	128,029
20-4040-055	South Svc Chg	15,054	15,809	15,814	16,288
20-4040-540	ColoTrust Int(DOLA)-Wastewater	550	579	490	504
Total Revenues		1,618,785	1,693,014	1,704,084	1,755,205
EXPENSES					
20-6080-010	Council Salaries	11,610	12,000	12,000	12,000
20-6080-020	Salaries	358,784	458,461	414,220	466,200
20-6080-022	Call Out Pay	10,249	12,500	11,873	12,500
20-6080-023	Overtime Pay	1,287	2,400	4,614	2,400
20-6080-030	Payroll Tax Exp - Social Sec	23,117	29,348	26,682	30,572
20-6080-031	Payroll Tax Exp - Medicare	5,406	6,864	6,239	7,150
20-6080-032	Payroll Tax Exp - St Unemplmnt	745	1,420	860	1,479
20-6080-041	CRA Retirement Exp	21,165	27,682	24,898	28,866
20-6080-042	Health Insurance Exp	72,312	112,920	111,685	140,694
20-6080-049	Recruitment Expense	537	2,500	-	1,000
20-6080-050	Employee Support	727	1,800	1,800	1,800
20-6080-051	Employee Wellness Program	938	1,305	1,305	1,210
20-6080-100	Office Supplies	1,574	1,200	1,200	1,200
20-6080-101	Office Op. Supply & Furniture	-	600	500	8,000
20-6080-102	Postage Expense	504	1,000	1,000	1,000
20-6080-103	Computer Hardware/Software	2,977	3,500	3,000	28,000
20-6080-104	Printing & Copies	1,303	1,000	1,200	1,200
20-6080-106	Credit Card Fees	11,404	10,500	12,000	12,000
20-6080-107	Computer Services	16,175	17,500	16,333	18,000
20-6080-110	Utility Billing Expense	4,585	5,000	5,000	5,000
20-6080-120	Town Hall Utilities	1,678	2,205	1,794	2,000
20-6080-125	Porta Jon Svc	16,488	14,500	16,000	16,500
20-6080-140	Telephone Expense	4,944	5,600	5,579	5,900
20-6080-145	Internet Svc/Web Page	540	600	600	600
20-6080-160	Dues, Meetings, Subscriptions	1,300	2,000	1,800	2,000
20-6080-170	Training	-	1,500	1,500	1,500
20-6080-175	Meals, Lodging	-	1,000	1,000	1,000
20-6080-180	Publication of Notices	1,110	1,300	1,300	1,300
20-6080-190	Refund	1,079	1,500	1,500	1,500
20-6080-200	Legal Services	-	2,200	2,200	2,200
20-6080-210	Technical Support	8,689	9,200	8,180	8,900
20-6080-220	Other Prof Services/Inspection	9,963	9,900	9,900	10,900
20-6080-240	Audit Expense	1,445	2,550	2,550	2,550
20-6080-260	Insurance Expense	49,551	50,325	51,008	57,246
20-6080-280	Miscellaneous Expense	1,247	1,300	500	1,000
20-6080-281	Good Neighbor Policy Exp	(750)	5,000	2,500	5,000

20-6080-480	Engineering & Survey	-	-	-	-
20-6090-120	Utilities	88,152	134,925	81,424	91,000
20-6090-125	South Utilities	2,400	2,520	2,870	3,200
20-6090-200	Chemicals	11,385	12,000	12,000	12,000
20-6090-220	M & O Plant - WWTP	58,545	56,500	56,500	52,000
20-6090-221	Sludge Hauling	11,744	12,000	18,000	18,000
20-6090-225	M&O - Centrifuge	3,039	3,000	3,000	3,000
20-6090-240	M & O - Collections	1,224	7,000	5,000	17,000
20-6090-245	M & O South Collections	-	2,500	1,800	2,500
20-6090-260	Lab Tests	13,781	17,000	17,000	17,000
20-6090-325	Veh Exp-02 Ranger(W7)	40	-	-	-
20-6090-326	Veh Exp-08 Chevy 2500(W3)	-	-	-	-
20-6090-327	Veh Exp-22 Chevy Colorado-WW17	-	800	800	300
20-6090-328	Veh Exp-13 Chevy PU(W12)	794	400	400	800
20-6090-329	Veh Exp-17 Chevy (W-15)	60	-	-	-
20-6090-340	Gas & Oil	6,474	8,900	7,193	8,000
20-6090-391	Equipment Rental	-	1,000	800	1,000
20-6090-420	Training	580	1,500	1,500	1,500
20-6090-481	Safety	946	1,000	1,000	1,000
20-6090-580	Equip. & Tools - Plant	3,311	4,000	4,000	3,000
20-6090-581	Lab Equip. & Supplies	14,394	14,000	13,000	14,000
20-6090-590	Equipment & Tool - Collection	1,152	3,000	300	1,500
20-6090-700	Permits	1,071	1,500	1,500	1,500
20-6090-740	Sludge Site Application Fee	-	300	300	300
20-6090-760	Sludge Site	-	1,500	1,500	1,500
Total Expenses		861,775	1,105,525	994,207	1,150,468

2026 Waste Water Capital

		2024	2025	2025	2026
		Prior Year	Curr Year	Curr Year	Beginning
Account Numb	Account Title	Actual	Budget	Proj Budget	Budget
<u>REVENUES</u>					
20-4040-320	Cap Sewer Tap Fees	92,200	116,400	205,890	603,444
20-4040-394	Sale of Assets	-	-	-	16,000
20-4040-620	ARPA Funds	-	730,000	300,000	430,000
20-4040-621	Misc. Grant Revenue	200,000	-	-	-
20-4040-622	ARPA Interest	164,046	-	-	-
Total Revenues		456,246	846,400	505,890	1,049,444
<u>EXPENSES</u>					
20-6080-561	Note Princ. - 08 WWTP Loan	396,865	407,738	407,738	413,174
20-6080-580	Note Int.-CWR&PDA	-	-	-	-
20-6080-581	Note Int. - 08 WWTP Loan	94,025	86,316	86,316	81,297
20-6095-100	Capital Replacement/WW Lines	41,388	30,000	65,000	15,000
20-6095-101	Capital - Collections Other	-	-	-	-
20-6095-110	Capital Replacement-WW Plant	419,853	730,000	600,000	620,000
20-6095-421	Veh/Equip-Lease/Purchase	-	-	-	55,000
20-6095-800	Capital-Equipment	-	-	-	-
Total Expenses		952,131	1,254,054	1,159,054	1,184,471

2026 Trash Service

Account Number	Account Title	2024 Prior Year Actual	2025 Curr Year Budget	2025 Curr Year Proj Budget	2026 Beginning Budget
<u>REVENUES</u>					
20-4030-060	Trash Revenues	635,917	673,652	674,020	694,241
	Total Revenues	635,917	673,652	674,020	694,241
<u>EXPENSES</u>					
20-6070-110	Utility Billing Expense	1,349	1,200	1,200	1,200
20-6070-180	Publication of Notices	-	-	-	-
20-6070-200	Legal Services	-	600	600	600
20-6070-500	Trash Service	615,881	633,111	633,519	654,147
20-6070-510	Trash Service - Parks	-	-	-	7,000
20-6070-600	Chgs-Cleanup Weeks	15,332	12,000	12,000	12,000
	Total Expenses	632,562	646,911	647,319	674,947

TOWN OF NEW CASTLE, COLORADO

CONSERVATION TRUST FUND

**Combined Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
*Budget Year Ending December 31, 2026***

		2024 Actual	2025 Budget	2025 Projection	2026 Budget
BEGINNING FUND BALANCE	Acct. #	\$102,798	\$167,139	\$162,007	\$154,338
<u>REVENUES</u>					
State Lottery Funds	30-4040-040	60,643	63,000	55,811	55,000
Parks/Open Space/Trails Dev	30-4040-117	-	-	-	-
Alpine Checking Interest	30-4040-520	66	70	70	70
Total Revenues:		60,709	63,070	55,881	55,070
Miscellaneous Expense	30-8040-280	-	20,000	20,000	-
Equipment	30-8040-390	-	16,550	16,550	31,000
Capital Improvements	30-8040-400	-	-	-	17,000
Parks, Trails Dev	30-8040-617	1,500	27,000	27,000	-
Total Expenditures:		1,500	63,550	63,550	48,000
ENDING FUND BALANCE		\$162,007	\$166,659	\$154,338	\$161,408

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, 2026**

		2024 Actual	2025 Budget	2025 Year End Estimate	2026 Budget
BEGINNING RETAINED EARNINGS		\$97,670	\$76,640	\$108,721	\$113,132
Reserved - Perpetual Care		(10,000)	(10,000)	(10,000)	(10,000)
Unreserved/Undesignated		87,670	66,640	98,721	103,132
REVENUES	Acct. #				
Sale of Plots	40-4060-020	10,400	10,000	4,800	10,000
ColoTrust Interest	40-4060-540	815	790	711	750
Total Revenues:		11,215	10,790	5,511	10,750
EXPENDITURES					
Maintenance & Operations	40-9040-380	164	2,500	1,100	2,500
Total Expenditures:		164	2,500	1,100	2,500
ENDING RETAINED EARNINGS		108,721	84,930	113,132	121,382
Reserved - Perpetual Care		(10,000)	(10,000)	(10,000)	(10,000)
Unreserved/Undesignated		\$98,721	\$74,930	\$103,132	\$111,382