



CITY OF DELTA

2027 Budget Overview

All-fund revenue and expenditure summary
Fund-by-fund working budget review

INITIAL DRAFT • FUND SUMMARY TABS ONLY

The starting point — not a reviewed budget

This presentation is a direct aggregation of departments' submitted work, without modifications or adjustments.

NO RECONCILIATION YET

No analysis has been completed to resolve conflicts, inconsistencies, or other issues across submissions.

REVENUES REMAIN PRELIMINARY

Revenue projections are not yet fully refined and will require additional work.

COSTS ARE MORE DEVELOPED

Departmental cost requests are substantially developed, and they reveal issues that will require significant discussion and decisions about how to address them.

Purpose: establish a transparent baseline for the budget review and decision-making process.

Priority issues to resolve

01 GENERAL FUND — STRUCTURAL IMBALANCE

The ongoing gap between recurring revenues and service costs remains unresolved despite years of expenditure reductions and cost-cutting.

02 CWCI TRANSFER — TEMPORARY RELIEF, NOT A SOLUTION

The \$1.7M transfer assumed in the General Fund is a budget placeholder. It masks the underlying imbalance and is not a sustainable long-term funding strategy; resolve its source and impact on CWCI.

03 MLP — VERIFY OPERATING SUSTAINABILITY

Separate infrastructure investment from ongoing operations. Purchased-power costs are rising; confirm recurring utility revenues cover recurring costs. Evaluate proposed rate increases.

04 SEWER / WATER — DISTINGUISH CAPITAL FROM OPERATIONS

Project-related use of reserves can be appropriate. Evaluate reserve adequacy and long term debt capacity.

05 OTHER FUNDS — CLOSE GAPS AND CONFIRM ASSUMPTIONS

Review Golf's shortfall and other transfer dependencies.

Staff analysis and budget development — next steps

Validate the starting point, isolate recurring gaps, and develop sustainable options for Council.

01 REVALIDATE & RECONCILE

Confirm departmental requests, revenue assumptions, transfers, formulas and fund balances; resolve conflicting figures.

02 DIRECT-CHARGE ADMINISTRATIVE COSTS

Evaluate charging costs to the benefiting source funds rather than transferring administrative charges into General Fund; verify TABOR and accounting treatment.

03 UTILITY OPERATIONS & DEBT

Separate operating results from capital projects; test rates, recurring costs, reserves, debt capacity and future project affordability.

04 INTERNAL SERVICES & FLEET

Assess replacement schedules, fleet condition, charge rates and reserve needs; develop a plan to rebalance the fund.

05 GENERAL FUND COSTS & OUTLOOK

Review whether costs (e.g., street maintenance) properly belong in CWCI or other funds; confirm eligibility and funding impacts. Reassignment may not fix the citywide gap. Model five-year structural needs.

06 CAPITAL, RESERVES & FUNDING OPTIONS

Prioritize projects, set reserve targets, stress-test funding sources and identify realistic phasing, revenue or cost options.

GOAL: A reconciled, legally defensible budget that funds ongoing services and plans responsibly for infrastructure.

Citywide budget at a glance

TOTAL REVENUES / SOURCES	TOTAL EXPENDITURES / USES	COMBINED ANNUAL RESULT
\$50,870,526	\$52,662,537	-\$1,792,011

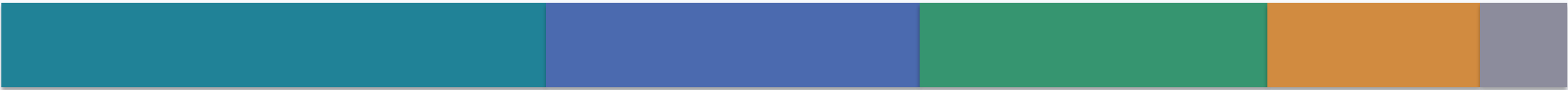
2027 working budget across 14 distinct funds

The combined result is the sum of fund-level budgeted surpluses and deficits. Revenues/sources may include interfund transfers and financing sources; these figures are not consolidated to eliminate interfund activity.

Water Fund appears twice in the uploads with matching figures and is counted once.

Where the city’s budgeted revenues come from

All 14 funds • \$50,870,526 in gross budgeted revenue

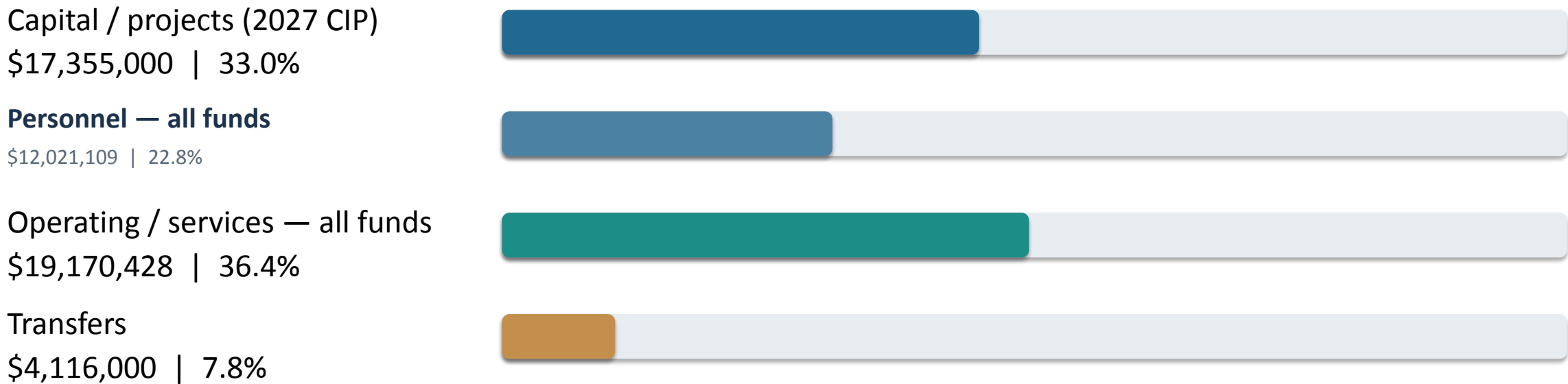


	Fees & services	\$17.70M	34.8%
	Grants / intergovernmental	\$12.13M	23.8%
	Sales & use tax	\$11.30M	22.2%
	Transfers / internal	\$6.92M	13.6%
	Other / miscellaneous	\$2.82M	5.5%

Preliminary classifications. Includes interfund transfers/internal charges and project-related funding; not consolidated external revenue.

2027 Expenditures | Revised Capital Plan

Total budgeted expenditures: \$52,662,537



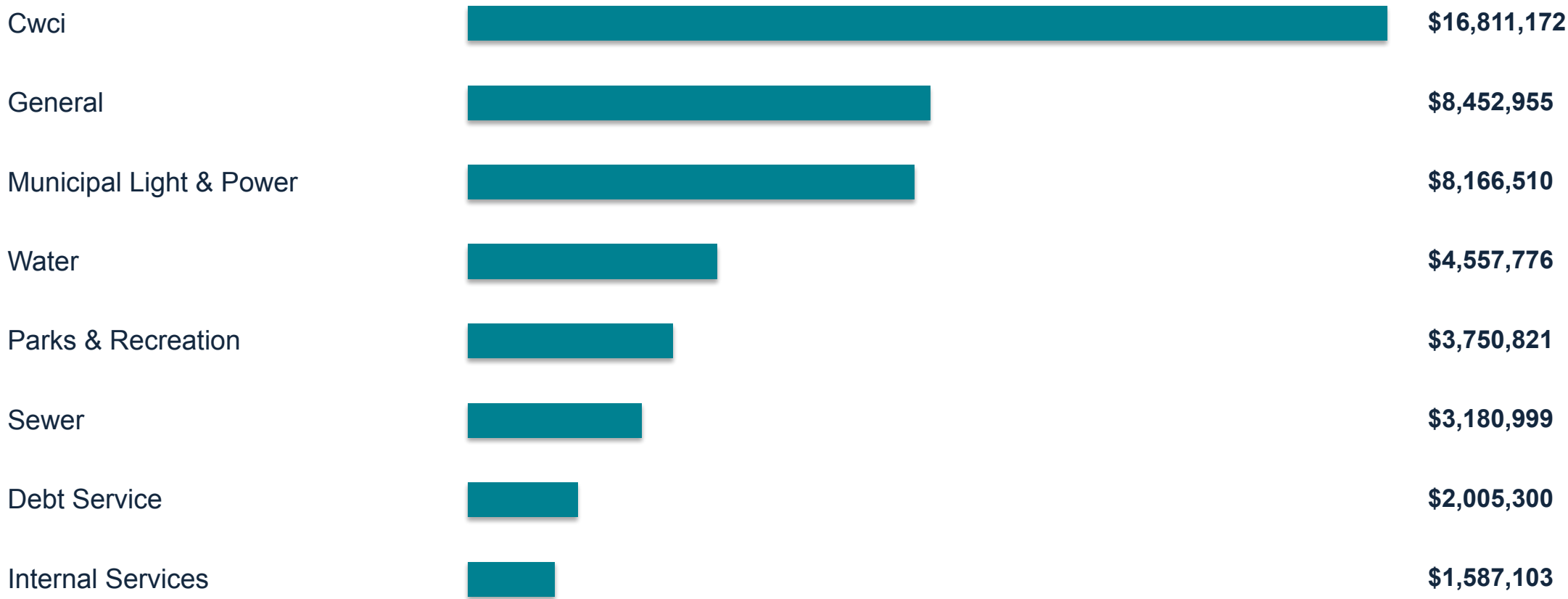
Operating / services combines utility and other fund costs, net of the capital reclassification.

Capital uses the \$17.355M 2027 CIP planning total. Classification remains preliminary pending project-to-budget account reconciliation; transfers are separate.

Fund comparison | 2027 working budget

Fund	Revenue / sources	Expenditures / uses	Net
Cwci	\$15,315,000	\$16,811,172	-\$1,496,172
General	\$8,462,179	\$8,452,955	\$9,224
Municipal Light & Power	\$7,757,500	\$8,166,510	-\$409,010
Water	\$4,674,250	\$4,557,776	\$116,474
Parks & Recreation	\$3,850,700	\$3,750,821	\$99,879
Sewer	\$2,754,500	\$3,180,999	-\$426,499
Debt Service	\$2,006,374	\$2,005,300	\$1,074
Internal Services	\$1,786,684	\$1,587,103	\$199,581
Golf	\$1,301,850	\$1,486,274	-\$184,424
Refuse	\$1,454,250	\$1,286,013	\$168,237
Back The Badge	\$1,322,000	\$1,185,000	\$137,000
Conservation Trust	\$127,500	\$141,614	-\$14,114
Dura	\$52,239	\$50,000	\$2,239
Perpetual Care	\$5,500	\$1,000	\$4,500

Where expenditures are concentrated



Largest eight funds by planned expenditures

Cwci | Fund summary

REVENUE / SOURCES	EXPENDITURES / USES	ANNUAL SURPLUS / (DEFICIT)
\$15,315,000	\$16,811,172	-\$1,496,172

Beginning balance / net position	\$8,462,932
Ending balance / net position	\$6,966,760

KEY ISSUES / CRITICAL — TRANSFER / FUND BALANCE

- 2027 expenditures exceed revenues by approximately \$1.50M.
- Includes the \$1.7M transfer to General Fund; THIS IS A PLACE HOLDER WHILE OTHER ANALYSIS IS COMPLETED.

Source: 2027 BUDGET - CWCI (Complete).xlsx

General | Fund summary

REVENUE / SOURCES	EXPENDITURES / USES	ANNUAL SURPLUS / (DEFICIT)
\$8,462,179	\$8,452,955	\$9,224

Beginning balance / net position	\$728,930
Ending balance / net position	\$738,154

KEY ISSUES / CRITICAL — PLACEHOLDER FUNDING

- \$1.7M CWCI transfer is a budget placeholder, not a resolved financing plan.
- Reported \$9K surplus becomes approximately \$1.69M deficit if this transfer is not replaced.
- 2026 TABOR projection may alter 5% Equivalent up or down

Source: General Fund 2027 Budget (In Process).xlsx

Municipal Light & Power | Fund summary

REVENUE / SOURCES	EXPENDITURES / USES	ANNUAL SURPLUS / (DEFICIT)
\$7,757,500	\$8,166,510	-\$409,010

Beginning balance / net position \$10,867,583

Ending balance / net position \$10,458,573

KEY ISSUES / CAUTION — RECURRING COST PRESSURE

- \$409K total deficit; do not assume it is caused by capital projects.
- Purchased power totals \$5.367M, up \$532K from the 2026 budget — a recurring operating concern.

Source: 2027 Budget MLP 10.10.26.xlsx

Water | Fund summary

REVENUE / SOURCES	EXPENDITURES / USES	ANNUAL SURPLUS / (DEFICIT)
\$4,674,250	\$4,557,776	\$116,474

Beginning balance / net position	\$7,354,932
Ending balance / net position	\$7,471,406

KEY ISSUES / POSITIVE — PROJECT SPENDING INCLUDED

- \$116K overall surplus after budgeting \$883.5K for miscellaneous water projects.
- Also includes \$377.5K for transmission projects

Source: 2027 Budget WATER - 10.10.26.xls.xlsx

Parks & Recreation | Fund summary

REVENUE / SOURCES	EXPENDITURES / USES	ANNUAL SURPLUS / (DEFICIT)
\$3,850,700	\$3,750,821	\$99,879

Beginning balance / net position \$1,095,707

Ending balance / net position \$1,195,586

KEY ISSUES / MONITOR — NARROW MARGIN

- Projected \$100K surplus on roughly \$3.75M of expenditures.

- No specific unresolved line-item conflict identified in this initial scan.

Source: Copy of 18-Parks and Rec Budget - 9.30.26 (Complete).xlsx

Sewer | Fund summary

REVENUE / SOURCES	EXPENDITURES / USES	ANNUAL SURPLUS / (DEFICIT)
\$2,754,500	\$3,180,999	-\$426,499

Beginning balance / net position \$11,547,558

Ending balance / net position \$11,121,059

KEY ISSUES / POTENTIALLY ACCEPTABLE — PROJECT-DRIVEN DEFICIT

- \$426K overall deficit includes \$730K for miscellaneous sewer extensions.

Source: 2027 Budget SEWER Fund 10.10.26.xlsx

Debt Service | Fund summary

REVENUE / SOURCES	EXPENDITURES / USES	ANNUAL SURPLUS / (DEFICIT)
\$2,006,374	\$2,005,300	\$1,074

Beginning balance / net position	\$12,169
Ending balance / net position	\$13,243

KEY ISSUES

•None

Source: 2027 Budget - DEBT SERVICE 10.11.26.xlsx.xlsx

Internal Services | Fund summary

REVENUE / SOURCES	EXPENDITURES / USES	ANNUAL SURPLUS / (DEFICIT)
\$1,786,684	\$1,587,103	\$199,581

Beginning balance / net position \$2,496,251

Ending balance / net position \$2,695,832

KEY ISSUES / REVIEW — FLEET / CAPITAL

- This will look much different after we complete WIP on rebalancing revenues and expenditures.

- Assess whether charges to other funds recover long-term fleet and service costs.

Source: 2027 Budget - Internal Services Fund 10.11.26.xlsx.xlsx

Golf | Fund summary

REVENUE / SOURCES	EXPENDITURES / USES	ANNUAL SURPLUS / (DEFICIT)
\$1,301,850	\$1,486,274	-\$184,424

Beginning balance / net position \$305,702

Ending balance / net position \$121,278

KEY ISSUES / HIGH — OPERATING GAP

- Projected \$184K deficit; identify operating reductions, revenue adjustments or financing.
- 2026 budget included \$124,727 transfer from Municipal Light & Power; 2027 assumes no transfer at this time.

Source: 2027 Budget - 48-GOLF (COMPLETE).xlsx.xlsx

Refuse | Fund summary

REVENUE / SOURCES	EXPENDITURES / USES	ANNUAL SURPLUS / (DEFICIT)
\$1,454,250	\$1,286,013	\$168,237

Beginning balance / net position \$1,321,681

Ending balance / net position \$1,489,918

KEY ISSUES / REVIEW — EXPENSE REDUCTION

- Projected \$168K surplus.

Source: 2027 Budget-REFUSE 10.10.26.xlsx

Back The Badge | Fund summary

REVENUE / SOURCES	EXPENDITURES / USES	ANNUAL SURPLUS / (DEFICIT)
\$1,322,000	\$1,185,000	\$137,000

Beginning balance / net position **\$240,036**

Ending balance / net position **\$377,036**

KEY ISSUES / REVIEW — TRANSFER ALLOCATION

- Projected \$137K surplus.
- Transfer to General Fund falls to \$410K from \$603,727 in 2026 budget. Year 11 lease/purchase payment required.

Source: 2027 Budget - BACK THE BADGE 10.11.26.xlsx.xlsx

Conservation Trust | Fund summary

REVENUE / SOURCES

\$127,500

EXPENDITURES / USES

\$141,614

ANNUAL SURPLUS / (DEFICIT)

-\$14,114

Beginning balance / net position \$319,136

Ending balance / net position \$305,022

KEY ISSUES / HIGH — PLANNED DRAW

- Projected \$14K deficit.

Source: City_of_Delta_Conservation_Trust (Complete).xlsx

Dura | Fund summary

REVENUE / SOURCES	EXPENDITURES / USES	ANNUAL SURPLUS / (DEFICIT)
\$52,239	\$50,000	\$2,239

Beginning balance / net position	\$32,233
Ending balance / net position	\$34,472

KEY ISSUES / NO MATERIAL GAP IDENTIFIED

- Projected \$2K surplus.

- Continue transferring DURA costs previously covered by City back to DURA

Source: 2027 Budget -DURA 10.11.26.xlsx

Perpetual Care | Fund summary

REVENUE / SOURCES	EXPENDITURES / USES	ANNUAL SURPLUS / (DEFICIT)
\$5,500	\$1,000	\$4,500

Beginning balance / net position	\$90,055
Ending balance / net position	\$94,555

KEY ISSUES

- None

Source: 2027 Budget -PERPETUAL CARE 10.11.26.xlsx

CITY OF DELTA — GENERAL FUND BUDGET SUMMARY

	Actual 2025	Budget 2026	Estimated 2026	Working Budget 2027
Beginning Fund Balance	1,053,677	1,051,964	1,058,387	728,930
REVENUE / SOURCES				
61 - Taxes	3,807,509	3,653,436	3,560,079	3,609,079
62 - Licenses & Permits	229,479	180,750	166,500	177,750
63 - Intergovernmental	1,333,944	1,910,438	1,834,968	1,295,519
64 - Charges for Services	1,152,881	1,208,731	1,222,631	1,190,831
65 - Fines & Forfeitures	23,691	135,000	26,382	20,000
66 - Other Revenue	108,861	142,304	64,726	59,000
67 - Other Financing Sources	2,455,893	1,604,893	1,679,893	2,110,000
Total Revenue / Sources =	9,112,258	8,835,552	8,555,179	8,462,179
EXPENDITURES / USES				
Personnel	5,852,217	6,133,686	5,800,733	6,170,110
Charges and Services	3,152,779	2,621,719	2,909,162	2,254,145
Capital Outlay	102,550	78,700	174,741	28,700
Transfers to Other Funds	-	-	-	-
Total Expenditures	9,107,546	8,834,105	8,884,636	8,452,955
Annual Surplus / (Deficit)	4,711 -	1,447 -	(329,457) -	9,224
Ending Fund Balance	1,058,387	1,053,411	728,930	738,154

FUND NAME: GENERAL FUND

GENERAL FUND REVENUE BY SOURCE

GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
02-00-61310	SALES TAX	2,818,709	2,903,357	2,850,000	2,900,000	(3,357)
02-00-61320	USE TAX	114,380	90,000	62,000	60,000	(30,000)
02-00-61410	CIGARETTE TAX	12,945	14,000	15,500	15,000	1,000
02-00-61510	FRANCHISE TAX - CABLE TV	28,063	30,000	24,000	23,000	(7,000)
02-00-61520	FRANCHISE TAX - NATURAL GAS	92,330	95,000	86,000	90,000	(5,000)
02-00-61530	FRANCHISE TAX EQUIVALENTS	721,220	506,079	506,079	506,079	-
02-00-61540	OCCUPATION TAX	19,864	15,000	16,500	15,000	-
	SUBTOTAL TAXES	3,807,509	3,653,436	3,560,079	3,609,079	(44,357)
						-
02-00-62110	LIQUOR LICENSES	5,014	6,000	5,000	5,000	(1,000)
02-00-62120	OTHER BUSINESS LICENSES & PERMITS	13,540	15,000	13,000	13,000	(2,000)
02-00-62220	BUILDING PERMITS	192,816	145,000	135,000	145,000	-
02-00-62230	BURIAL PERMITS	17,210	14,000	13,000	14,000	-
02-00-62240	ANIMAL LICENSES	900	750	500	750	-
	SUBTOTAL LICENSES & PERMITS	229,479	180,750	166,500	177,750	(3,000)
						-
02-00-63319	VALE Grant	-	-	11,250	15,000	15,000
02-00-63320	VOCA GRANT	21,745	29,790	20,700	20,700	(9,090)
02-00-63321	PLANNING AND LAND USE GRANTS	46,980	40,000	16,000	50,000	10,000
02-00-63326	EDA BUSINESS INCUBATOR LIBRARY GRANT	112,555	148,779	128,800	150,000	1,221
02-00-63327	COUNTY/LIBRARY/SCHOOL BUSINESS INCUBATOR...	42,579	43,000	26,500	26,500	(16,500)
02-00-63330	OTHER STATE GRANTS	88,641	15,000	-	-	(15,000)
02-00-63331	FEDERAL GRANTS	30,000	-	-	-	-
02-00-63335	CPU THR GRANT	-	225,405	-	-	(225,405)
02-00-63336	HOMELESS SHELTER/CPU DOLA GRANT	369,296	897,999	1,017,556	510,319	(387,680)
02-00-63337	LIBRARY DISTRICT-UTILITIES	3,767	8,000	8,000	8,000	-
02-00-63340	MISCELLANEOUS POLICE DEPT GRANTS	42,992	-	23,362	-	-
02-00-63410	HIGHWAY USERS TAX	413,423	414,665	415,000	415,000	335
02-00-63420	MOTOR VEHICLE REGISTRATION	39,278	38,000	39,000	38,000	-
02-00-63460	SEVERANCE TAX	53,662	-	15,100	-	-
02-00-63470	MINERAL LEASING APPORTIONMENT	21,662	-	40,700	-	-
02-00-63471	CDOT MAINTENANCE AGREEMENT	8,427	9,800	8,000	8,000	(1,800)
02-00-63510	ROAD & BRIDGE	38,936	40,000	40,000	40,000	-
	SUBTOTAL INTERGOVERNMENTAL REVENUES	1,333,944	1,910,438	1,798,718	1,266,519	(643,919)
						-
02-00-64120	ZONING & SUBDIVISION FEES	3,150	3,500	3,000	3,500	-
02-00-64140	PHONE,FAX, & COPIES	420	100	100	100	-
02-00-64150	PLAN CHECKING FEE	141,293	100,000	38,000	40,000	(60,000)
02-00-64490	OTHER CHARGES FOR SERVICES	102,874	2,500	27,600	27,600	25,100
02-00-64491	VEHICLE INSPECTION FEES	1,290	2,500	1,300	1,500	(1,000)
02-00-64492	CERTIFIED VEHICLE INSPECTION NUMBER FEES	30	-	-	-	-
02-00-64520	CEMETERY LOTS	10,475	8,500	9,000	8,500	-
02-00-66573	LIBRARY INCUBATOR REVENUE	25,669	19,304	19,000	19,000	(304)
02-00-66521	PAYMENT IN LIEU OF PARKS	8,421	-	2,406	-	-
02-00-66574	CREDIT CARD PROCESSING FEE REVENUE	-	67,000	-	-	(67,000)
	SUBTOTAL CHARGES FOR SERVICES	293,622	203,404	100,406	100,200	(103,204)
						-
02-00-65110	COURT FINES & FORFEITS	21,258	135,000	20,000	20,000	(115,000)
02-00-65300	DRUG SEIZURE FORFEITS	2,433	-	6,382	-	-
	SUBTOTAL FINES AND FORFEITS	23,691	135,000	26,382	20,000	(115,000)
						-
02-00-64611	FORT GENERAL DAILY ADMISSIONS	4,805	-	-	-	-
02-00-64617	MARKETING,ARTS & CULTURE- SPECIAL EVENTS	75,887	70,000	90,000	88,000	18,000
02-00-64680	FORT SALES OF FOOD/BEVERAGE	1,257	-	-	-	-
02-00-64681	FORT SALES OF MERCHANDISE	475	-	-	-	-
02-00-66460	DONATIONS	2,851	-	820	-	-
02-00-66570	OTHER REVENUES	49,107	25,000	25,000	25,000	-
02-00-67220	INSURANCE RECOVERIES	26,677	-	-	-	-
	SUBTOTAL MISC REVENUE	161,060	95,000	115,820	113,000	18,000
						-
02-00-64720	ACCOUNTING & ADMINISTRATIVE CHARGES	810,925	1,021,631	1,021,631	1,021,631	-
	SUBTOTAL ACCOUNTING AND ADMIN CHARGES	810,925	1,021,631	1,021,631	1,021,631	-

FUND NAME: GENERAL FUND

GENERAL FUND REVENUE BY SOURCE

GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
02-00-66110	INTEREST ON INVESTMENTS	22,813	31,000	17,500	15,000	(16,000)
	SUBTOTAL INTEREST ON INVESTMENTS	22,813	31,000	17,500	15,000	(16,000)
02-00-67719	TRANSFER FROM CWCI	1,006,778	-	75,000	-	-
02-00-67720	TSF FROM CWCI - SALES TAX FOR GF	829,785	1,001,166	1,001,166	-	(1,001,166)
02-00-67741	TRANSFER FROM ML&P	-	-	-	-	-
02-00-67742	TRANSFER FROM SEWER FUND	-	-	-	-	-
02-00-67745	TRANSFER FROM WATER FUND	-	-	-	-	-
02-00-67747	TRANSFER FROM REFUSE	-	-	-	-	-
02-00-67795	TRANSFER FROM BACK THE BADGE FUND	592,653	603,727	603,727	410,000	(193,727)
	SUBTOTAL OTHER FINANCING SOURCES	2,429,216	1,604,893	1,679,893	410,000	(1,194,893)
	TOTAL GENERAL FUND REVENUE	9,112,258	8,835,552	8,486,929	6,733,179	(2,102,373)

EXPENDITURES BY DEPARTMENT

02-01-11200	COMPENSATION	6,469	6,600	6,600	6,600	-
02-01-14100	SOCIAL SECURITY & MEDICARE	495	505	505	505	-
02-01-15100	GROUP INSURANCE	2,036	2,347	2,347	2,347	-
02-01-15300	WORKERS COMPENSATION	431	431	431	431	-
02-01-22100	OPERATING MATERIALS & SUPPLIES	587	250	700	250	-
02-01-31100	LIABILITY INSURANCE	1,883	2,022	2,022	2,022	-
02-01-31600	PROFESSIONAL SERVICES	-	-	2,689	5,000	5,000
02-01-33100	TRAVEL EDUCATION AND TRAINING	3,393	5,400	8,397	10,000	4,600
02-01-33600	DUES, MEMBERSHIPS, & SUBSCRIPTIONS	19,126	19,100	18,641	19,100	-
02-01-33700	PUBLIC RELATIONS	7,295	1,500	2,392	3,000	1,500
02-01-38400	DONATIONS & CONTRIBUTIONS	11,220	13,650	13,650	13,650	-
02-01-38450	CONTRIBUTIONS TO OTHER AGENCIES	17,318	17,500	17,318	17,500	-
02-01-38475	ECONOMIC INCENTIVE	6,200	5,000	9,000	5,000	-
02-01-38476	AFFORDABLE HOUSING INCENTIVE	298,800	-	-	-	-
02-01-38500	IT	689	667	1,092	667	-
	SUBTOTAL CITY COUNCIL	375,943	74,972	85,784	86,072	11,100
02-02-38755	PLANNING COMMISSION	204	-	-	-	-
02-02-38770	SAFETY COMMITTEE	-	500	500	500	-
02-02-38772	YOUTH COUNCIL	155	250	-	250	-
02-02-38774	CHARTER COMMISSION	(729)	-	-	-	-
	SUBTOTAL BOARDS AND COMMITTEES	(370)	750	500	750	-
02-04-12100	SALARIES	84,098	80,371	80,500	90,000	9,629
02-04-12600	CELL PHONE STIPEND	482	-	-	-	-
02-04-14100	SOCIAL SECURITY & MEDICARE	6,108	6,148	6,150	6,148	-
02-04-14200	PENSION CONTRIBUTIONS	3,504	4,019	4,019	4,019	-
02-04-15100	GROUP INSURANCE	21,529	20,163	20,163	20,163	-
02-04-15300	WORKERS COMPENSATION	241	241	241	241	-
02-04-22100	OPERATING MATERIALS & SUPPLIES	170	500	500	550	50
02-04-31100	LIABILITY INSURANCE	1,041	1,118	864	900	(218)
02-04-31300	MAINTENANCE AGREEMENT	955	1,429	4,000	4,000	2,571
02-04-31600	PROFESSIONAL SERVICES	6,882	10,000	9,000	7,000	(3,000)
02-04-31800	FILING & RECORDING FEES	559	150	-	150	-
02-04-33100	TRAVEL, EDUCATION, & TRAINING	3,392	2,000	900	1,000	(1,000)
02-04-33600	DUES, MEMBERSHIPS, & SUBSCRIPTIONS	470	305	478	500	195
02-04-34100	TELEPHONE	141	170	170	170	-
02-04-38500	IT	171	166	300	166	-
	SUBTOTAL CITY CLERK	129,741	126,780	127,285	135,007	8,227
02-05-12100	SALARIES	33,680	26,790	27,000	26,790	-
02-05-12200	PART-TIME SALARIES	70,450	88,833	88,500	88,833	-
02-05-12600	CELL PHONE STIPEND	161	-	-	-	-
02-05-14100	SOCIAL SECURITY & MEDICARE	7,857	8,845	8,900	8,845	-
02-05-14200	PENSION CONTRIBUTIONS	1,168	1,340	1,350	1,340	-
02-05-15100	GROUP INSURANCE	7,175	6,707	6,700	6,707	-
02-05-15300	WORKERS COMPENSATION	241	241	241	241	-
02-05-22100	OPERATING MATERIALS & SUPPLIES	834	1,100	550	750	(350)
02-05-31100	LIABILITY INSURANCE	124	133	133	133	-

FUND NAME: GENERAL FUND

GENERAL FUND REVENUE BY SOURCE

GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
02-05-31300	MAINTENANCE AGREEMENT	646	615	615	615	-
02-05-31600	PROFESSIONAL SERVICES	49,815	56,500	59,000	60,000	3,500
02-05-33100	TRAVEL, EDUCATION, & TRAINING	2,105	1,000	750	1,000	-
02-05-33600	DUES, MEMBERSHIPS, & SUBSCRIPTIONS	205	85	700	700	615
02-05-36500	MEDICAL SERVICES	45	-	-	-	-
02-05-38500	IT	171	209	500	209	-
02-05-38710	OTHER EXPENSES	23	-	-	-	-
	SUBTOTAL MUNICIPAL COURT	174,701	192,398	194,939	196,163	3,765
02-06-12100	SALARIES	393,322	402,927	380,000	402,927	-
02-06-12400	HOUSING ALLOWANCE	-	-	-	-	-
02-06-12500	VEHICLE ALLOWANCE	4,820	-	-	-	-
02-06-12600	CELL PHONE STIPEND	2,094	-	-	-	-
02-06-14100	SOCIAL SECURITY & MEDICARE	29,219	30,824	28,300	30,824	-
02-06-14200	PENSION CONTRIBUTIONS	16,380	20,146	18,200	20,146	-
02-06-15100	GROUP INSURANCE	77,584	76,509	77,500	76,509	-
02-06-15300	WORKERS COMPENSATION	681	681	700	681	-
02-06-22100	OPERATING MATERIALS & SUPPLIES	9,210	4,500	4,500	4,500	-
02-06-31100	LIABILITY INSURANCE	1,553	1,707	1,707	1,707	-
02-06-31300	MAINTENANCE AGREEMENT	1,786	2,905	3,158	3,300	395
02-06-31600	PROFESSIONAL SERVICES	14,953	2,500	6,942	10,000	7,500
02-06-32200	ADVERTISING & LEGAL NOTICES	5,180	500	1,000	500	-
02-06-33100	TRAVEL, EDUCATION, & TRAINING	4,884	2,500	3,132	2,500	-
02-06-33600	DUES, MEMBERSHIPS, & SUBSCRIPTIONS	2,474	2,000	2,500	2,500	500
02-06-34100	TELEPHONE	565	650	650	650	-
02-06-38500	IT	1,589	1,538	1,538	1,538	-
	SUBTOTAL ADMINISTRATION	566,295	549,887	529,827	558,282	8,395
02-07-31600	PROFESSIONAL SERVICES	80,176	20,000	75,000	80,000	60,000
	SUBTOTAL CITY ATTORNY	80,176	20,000	75,000	80,000	60,000
						-
						-
02-08-22100	OPERATING MATERIALS & SUPPLIES	20,537	20,000	11,411	-	(20,000)
	SUBTOTAL ELECTIONS	20,537	20,000	11,411	-	(20,000)
						-
02-09-12100	SALARIES	130,090	116,251	124,800	124,800	8,549
02-09-13100	OVERTIME	148	-	3,500	3,500	3,500
02-09-14100	SOCIAL SECURITY & MEDICARE	9,603	8,893	13,047	13,047	4,154
02-09-14200	PENSION CONTRIBUTIONS	4,813	5,813	6,415	6,415	602
02-09-15100	GROUP INSURANCE	45,817	21,528	21,528	21,528	-
02-09-15300	WORKERS COMPENSATION	745	744	744	744	-
02-09-22100	OPERATING MATERIALS & SUPPLIES	15,838	40,000	8,000	5,000	(35,000)
02-09-31100	LIABILITY INSURANCE	3,689	2,440	2,440	2,440	-
02-09-31600	PROFESSIONAL SERVICES	734	-	-	-	-
02-09-33100	TRAVEL, EDUCATION, & TRAINING	2,129	2,500	4,225	2,500	-
02-09-33600	DUES, MEMBERSHIPS, & SUBSCRIPTIONS	95	15,000	15,000	-	(15,000)
02-09-34100	TELEPHONE	1,192	-	1,192	-	-
02-09-35100	VEHICLE & EQUIPMENT USAGE	4,151	4,900	4,900	4,900	-
02-09-35150	FUEL USAGE	1,383	1,600	1,600	1,600	-
02-09-35200	FUTURE VEHICLE & EQUIPMENT USAGE	5,580	5,580	5,580	-	(5,580)
02-09-38500	IT	130	156	156	156	-
02-09-46200	EQUIPMENT	3,231	-	-	-	-
	SUBTOTAL HOMELESS/CRISIS PREVENTION	229,366	225,405	213,127	186,630	(38,775)
02-10-12100	SALARIES	49,798	166,628	153,364	153,364	(13,264)
02-10-12200	PART-TIME SALARIES	6,037	97,000	38,084	38,084	(58,916)
02-10-13100	OVERTIME	166	-	7,000	7,000	7,000
02-10-14100	SOCIAL SECURITY & MEDICARE	4,175	20,168	15,181	15,181	(4,987)
02-10-14200	PENSION CONTRIBUTIONS	-	8,331	8,895	8,895	564
02-10-15100	GROUP INSURANCE	16,375	71,207	34,000	34,000	(37,207)
02-10-15300	WORKERS COMPENSATION	241	750	750	750	-
02-10-22100	OPERATING MATERIALS & SUPPLIES	52,291	50,000	50,000	20,000	(30,000)
02-10-31100	LIABILITY INSURANCE	1,705	5,375	5,375	5,375	-
02-10-31600	PROFESSIONAL SERVICES	19,050	400,000	311,000	20,800	(379,200)
02-10-33100	TRAVEL, EDUCATION, & TRAINING	100	5,000	5,000	2,500	(2,500)

FUND NAME: GENERAL FUND

GENERAL FUND REVENUE BY SOURCE

GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
02-10-33600	DUES, MEMEBERSHIPS & SUBSCRIPTIONS	-	2,500	-	-	(2,500)
02-10-34100	TELEPHONE	70	2,000	139	150	(1,850)
02-10-34200	NATURAL GAS	-	6,000	3,317	3,300	(2,700)
02-10-34300	ELECTRICITY	1,791	6,500	2,320	2,500	(4,000)
02-10-34400	TRASH COLLECTIONS	8,232	540	6,174	6,200	5,660
02-10-34500	WATER SERVICE	1,907	4,000	175	175	(3,825)
02-10-34600	SEWER SERVICE	516	2,000	414	415	(1,585)
02-10-35100	VEHICLE & EQUIPMENT USEAGE	-	-	-	1,000	1,000
02-10-35150	FUEL USAGE	-	-	-	2,500	2,500
02-10-35300	Repairs & Maintenance	-	-	12,000	5,000	5,000
02-10-38710	OTHER EXPENSES	3,201	-	2,500	-	-
02-10-42100	BUILDINGS & IMPROVEMENTS	128	50,000	121,241	-	(50,000)
02-10-46200	EQUIPMENT	51,339	-	27,500	-	-
SUBTOTAL HOMELESS SHELTER		217,123	897,999	804,429	327,189	(570,810)
02-12-12100	SALARIES	431,877	366,844	136,500	115,000	(251,844)
02-12-12200	PART-TIME SALARIES	27,481	-	234,000	285,000	285,000
02-12-13100	OVERTIME	1,283	-	500	1,000	1,000
02-12-14100	SOCIAL SECURITY & MEDICARE	34,608	28,064	27,990	31,000	2,936
02-12-14200	PENSION CONTRIBUTIONS	17,069	18,342	6,830	6,500	(11,842)
02-12-15100	GROUP INSURANCE	64,877	81,038	44,975	45,475	(35,563)
02-12-15300	WORKERS COMPENSATION	649	648	648	750	102
02-12-22100	OPERATING MATERIALS & SUPPLIES	3,634	4,050	8,250	6,500	2,450
02-12-31100	LIABILITY INSURANCE	1,261	1,352	1,385	1,400	48
02-12-31300	MAINTENANCE AGREEMENT	6,934	6,604	6,700	7,000	396
02-12-31600	PROFESSIONAL SERVICES	500	-	-	-	-
02-12-32300	PRINTING	4,936	3,600	600	2,500	(1,100)
02-12-33100	TRAVEL, EDUCATION, & TRAINING	221	1,400	500	2,500	1,100
02-12-33600	DUES, MEMBERSHIPS, & SUBSCRIPTIONS	1,048	900	300	11,000	10,100
02-12-34100	TELEPHONE	565	650	650	650	-
02-12-36200	AUDITING SERVICE	27,000	40,000	30,000	30,000	(10,000)
02-12-38100	BANK CHARGES	67,440	67,000	70,000	30,000	(37,000)
02-12-38500	IT	344	444	1,000	2,500	2,056
02-12-38710	OTHER EXPENSES	380	-	-	-	-
SUBTOTAL FINANCE		692,105	620,936	570,828	578,775	(42,161)
02-18-12100	SALARIES	45,228	26,192	43,700	35,000	8,808
02-18-12200	PART-TIME SALARIES	2,081	4,119	2,150	2,200	(1,919)
02-18-12600	CELL PHONE STIPEND	80	54	79	54	-
02-18-13100	OVERTIME	15	-	-	-	-
02-18-14100	SOCIAL SECURITY	3,522	2,323	3,350	3,200	877
02-18-14200	PENSION CONTRIBUTIONS	1,885	1,310	2,100	1,800	490
02-18-15100	GROUP INSURANCE	15,658	7,588	15,800	15,800	8,212
02-18-15300	WORKERS COMPENSATION	1,564	1,562	1,838	1,900	338
02-18-22100	OPERATING MATERIALS & SUPPLIES	7,857	5,355	8,724	8,750	3,395
02-18-31100	LIABILITY INSURANCE	18,009	12,983	13,287	14,000	1,017
02-18-34200	NATURAL GAS	12,941	9,380	12,967	9,380	-
02-18-34300	ELECTRICITY	16,268	12,060	13,434	12,060	-
02-18-34400	TRASH COLLECTIONS	5,331	3,406	4,238	3,406	-
02-18-34500	WATER SERVICE	2,055	1,072	1,834	1,072	-
02-18-34600	SEWER SERVICE	2,014	1,448	1,509	1,448	-
02-18-35300	REPAIRS & MAINTENANCE	32,821	22,452	15,845	18,500	(3,952)
02-18-42100	BUILDINGS & IMPROVEMENTS	-	-	-	166,000	166,000
02-18-46200	EQUIPMENT	26,726	-	-	-	-
SUBTOTAL GENERAL GOVT BUILDINGS		194,055	111,304	140,855	294,570	183,266
02-19-12100	SALARIES	118,758	127,504	57,512	43,134	(84,370)
02-19-12200	PART TIME SALARIES	2,386	-	34,996	26,247	26,247
02-19-12600	CELL PHONE STIPEND	380	-	-	-	-
02-19-14100	SOCIAL SECURITY & MEDICARE	9,203	9,754	6,938	9,754	-
02-19-14200	PENSION CONTRIBUTIONS	2,190	6,375	2,876	6,375	-
02-19-15100	GROUP INSURANCE	19,475	21,554	14,187	14,187	(7,367)
02-19-15300	WORKERS COMPENSATION	323	323	323	323	-
02-19-15400	UNEMPLOYMENT	-	-	7,151	-	-
02-19-22100	OPERATING MATERIALS & SUPPLIES	17,185	16,500	12,500	12,500	(4,000)
02-19-31100	LIABILITY INSURANCE	1,386	3,572	3,572	3,572	-

FUND NAME: GENERAL FUND

GENERAL FUND REVENUE BY SOURCE

GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
02-19-31600	PROFESSIONAL SERVICES	1,370	25,000	3,000	3,000	(22,000)
02-19-32200	ADVERTISING & LEGAL NOTICES	6,000	4,600	3,000	3,000	(1,600)
02-19-33100	TRAVEL, EDUCATION & TRAINING	5,890	4,600	-	4,600	-
02-19-33600	DUES, MEMBERSHIPS, & SUBSCRIPTIONS	3,865	7,410	5,000	5,000	(2,410)
02-19-34100	TELEPHONE	197	-	-	-	-
02-19-34200	NATURAL GAS	5,322	6,000	6,000	6,000	-
02-19-34300	ELECTRICITY	8,138	7,800	7,800	7,800	-
02-19-34400	TRASH COLLECTIONS	588	540	588	540	-
02-19-34500	WATER SERVICE	333	1,980	333	1,980	-
02-19-34600	SEWER SERVICE	516	492	516	492	-
02-19-35300	REPAIRS & MAINTENANCE	556	6,500	2,344	6,500	-
02-19-38710	OTHER EXPENSES	136	-	356	-	-
02-19-42100	BUILDINGS & IMPROVEMENTS	-	-	-	-	-
SUBTOTAL BUSINESS INCUBATOR (LIBRARY)		204,197	250,504	168,992	155,004	(95,500)
02-20-12100	SALARIES	2,111,582	2,169,399	2,149,836	2,240,639	71,240
02-20-12600	CELL PHONE STIPEND	8,443	10,560	10,156	10,560	-
02-20-13100	OVERTIME	96,981	43,100	108,054	97,000	53,900
02-20-14100	SOCIAL SECURITY & MEDICARE	57,799	53,665	55,213	67,200	13,535
02-20-14200	PENSION CONTRIBUTIONS	18,077	195,483	21,000	22,000	(173,483)
02-20-14300	POLICE PENSION CONTRIBUTIONS	101,182	-	157,500	155,500	155,500
02-20-15100	GROUP INSURANCE	511,486	691,194	507,000	691,194	-
02-20-15300	WORKERS COMPENSATION	56,437	56,615	66,200	68,000	11,385
02-20-15400	UNEMPLOYMENT	713	-	-	-	-
02-20-15700	PD STATE DISABILITY	61,365	58,673	63,000	65,000	6,327
02-20-22100	OPERATING MATERIALS & SUPPLIES	48,039	45,000	45,000	45,000	-
02-20-22800	UNIFORMS & PROTECTIVE CLOTHING	18,632	22,500	22,283	22,500	-
02-20-31100	LIABILITY INSURANCE	133,901	145,590	149,500	157,000	11,410
02-20-31300	MAINTENANCE AGREEMENT	117,733	108,000	173,417	108,000	-
02-20-31600	PROFESSIONAL SERVICES	19,519	27,000	25,117	27,000	-
02-20-32200	ADVERTISING & LEGAL NOTICES	785	500	506	500	-
02-20-33100	TRAVEL, EDUCATION, & TRAINING	67,495	25,000	30,498	25,000	-
02-20-33600	DUES, MEMBERSHIPS, & SUBSCRIPTIONS	16,287	20,000	3,390	20,000	-
02-20-34100	TELEPHONE	5,268	5,600	9,140	5,600	-
02-20-34200	NATURAL GAS	3,432	-	1,611	-	-
02-20-34300	ELECTRICITY	29,859	26,000	29,828	26,000	-
02-20-34400	TRASH COLLECTIONS	784	1,485	588	1,485	-
02-20-34500	WATER SERVICE	274	350	170	350	-
02-20-34600	SEWER SERVICE	1,121	1,017	947	1,017	-
02-20-35100	VEHICLE & EQUIPMENT USAGE	84,500	110,000	110,000	110,000	-
02-20-35150	FUEL USAGE	40,049	45,000	61,635	45,000	-
02-20-35200	FUTURE VEHICLE & EQUIPMENT REPLACEMENT	156,869	157,163	157,163	157,163	-
02-20-35300	REPAIRS & MAINTENANCE	1,017	-	-	-	-
02-20-36500	MEDICAL SERVICES	1,747	2,000	1,582	2,000	-
02-20-38100	BANK CHARGES	103	125	82	125	-
02-20-38500	IT	2,939	2,239	6,413	2,239	-
02-20-38710	OTHER EXPENSES	242	-	-	-	-
02-20-38720	Insurance Deductible	-	-	2,231	-	-
02-20-38770	CRIME PREVENTION	3,390	6,000	2,224	6,000	-
02-20-38771	FIREARMS SUPPLIES	9,163	2,500	5,026	2,500	-
02-20-38777	SPAY & NEUTER	-	-	-	-	-
02-20-46200	EQUIPMENT	19,583	26,200	26,000	26,200	-
SUBTOTAL POLICE		3,806,796	4,057,958	4,002,310	4,207,772	149,814
02-28-12100	SALARIES	19,345	-	-	-	-
02-28-12600	CELL PHONE STIPEND	114	-	-	-	-
02-28-14100	SOCIAL SECURITY & MEDICARE	1,479	-	-	-	-
02-28-14200	PENSION CONTRIBUTIONS	806	-	-	-	-
02-28-15100	GROUP INSURANCE	2,054	-	-	-	-
02-28-15300	WORKERS COMPENSATION	241	-	-	-	-
02-28-22100	OPERATING MATERIALS & SUPPLIES	1,521	900	-	900	-
02-28-31100	LIABILITY INSURANCE	124	133	-	-	(133)
02-28-31300	MAINTENANCE AGREEMENT	10,765	12,000	-	12,000	-
02-28-31600	PROFESSIONAL SERVICES	6,507	60,000	45,000	50,400	(9,600)
02-28-33100	TRAVEL, EDUCATION, & TRAINING	220	-	-	-	-
02-28-38500	IT	107	102	-	-	(102)
SUBTOTAL GIS		43,283	73,135	45,000	63,300	(9,835)

FUND NAME: GENERAL FUND

GENERAL FUND REVENUE BY SOURCE

GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
02-29-12100	SALARIES	73,223	74,969	74,969	74,969	-
02-29-14100	SOCIAL SECURITY & MEDICARE	5,353	5,735	5,735	5,735	-
02-29-14200	PENSION CONTRIBUTIONS	3,050	3,748	3,748	3,748	-
02-29-15100	GROUP INSURANCE	27,026	26,913	26,913	26,913	-
02-29-15300	WORKERS COMPENSATION	241	241	213	241	-
02-29-22100	OPERATING MATERIALS & SUPPLIES	-	-	-	-	-
02-29-31100	LIABILITY INSURANCE	356	383	-	383	-
02-29-31600	PROFESSIONAL SERVICES	13,013	17,000	10,000	17,000	-
02-29-32200	ADVERTISING & LEGAL NOTICES	-	-	-	-	-
02-29-33100	TRAVEL, EDUCATION, & TRAINING	-	500	500	500	-
02-29-33600	DUES, MEMBERSHIPS, & SUBSCRIPTIONS	-	300	300	300	-
02-29-34100	TELEPHONE	141	150	150	150	-
02-29-35100	VEHICLE & EQUIPMENT USAGE	2,000	750	750	750	-
02-29-35150	FUEL USAGE	784	800	800	800	-
02-29-35200	FUTURE VEHICLE & EQUIPMENT REPLACEMENT	3,060	3,271	3,271	3,271	-
02-29-38500	IT	171	159	273	159	-
	SUBTOTAL BUILDING OFFICIAL	128,419	134,919	127,622	134,919	-
02-30-12100	SALARIES	239,759	236,989	213,798	236,989	-
02-30-12600	CELL PHONE STIPEND	623	-	-	-	-
02-30-14100	SOCIAL SECURITY & MEDICARE	18,133	18,130	16,356	18,130	-
02-30-14200	PENSION CONTRIBUTIONS	9,990	11,849	8,552	11,849	-
02-30-15100	GROUP INSURANCE	33,477	25,072	29,616	25,072	-
02-30-15300	WORKERS COMPENSATION	311	310	310	310	-
02-30-22100	OPERATING MATERIALS & SUPPLIES	3,248	1,700	1,900	1,700	-
02-30-31100	LIABILITY INSURANCE	356	383	383	383	-
02-30-31300	MAINTENANCE AGREEMENT	1,110	1,110	1,110	1,110	-
02-30-31600	PROFESSIONAL SERVICES	184,699	107,000	112,486	39,996	(67,004)
02-30-32200	ADVERTISING & LEGAL NOTICES	-	250	250	250	-
02-30-33100	TRAVEL, EDUCATION, & TRAINING	1,200	1,800	298	1,800	-
02-30-33600	DUES, MEMBERSHIPS, & SUBSCRIPTIONS	526	750	707	9,300	8,550
02-30-34100	TELEPHONE	282	300	300	300	-
02-30-38500	IT	907	941	1,107	941	-
02-30-38710	OTHER EXPENSES	104	-	-	-	-
	SUBTOTAL COMMUNITY DEVELOPMENT	494,724	406,584	387,172	348,130	(58,454)
02-32-12100	SALARIES	191,580	144,034	142,440	166,000	21,966
02-32-12600	CELL PHONE STIPEND	713	608	554	608	-
02-32-13100	OVERTIME	2,500	1,500	1,950	2,000	500
02-32-14100	SOCIAL SECURITY & MEDICARE	14,368	11,180	10,500	11,180	-
02-32-14200	PENSION CONTRIBUTIONS	7,543	7,202	6,200	7,202	-
02-32-15100	GROUP INSURANCE	52,893	37,840	38,500	37,840	-
02-32-15300	WORKERS COMPENSATION	23,462	23,436	27,577	23,436	-
02-32-22100	OPERATING MATERIALS & SUPPLIES	30,332	29,000	16,000	25,000	(4,000)
02-32-22800	UNIFORMS & PROTECTIVE CLOTHING	821	1,200	1,200	1,200	-
02-32-24600	ASPHALT & OTHER SURFACING	3,835	3,000	3,000	3,000	-
02-32-31100	LIABILITY INSURANCE	10,149	9,956	10,190	9,956	-
02-32-31300	MAINTENANCE AGREEMENT	2,668	3,000	3,000	3,250	250
02-32-31600	PROFESSIONAL SERVICES	-	1,500	-	1,500	-
02-32-33100	TRAVEL, EDUCATION, & TRAINING	165	1,500	750	1,000	(500)
02-32-33600	DUES, MEMBERSHIPS, & SUBSCRIPTIONS	58	-	58	-	-
02-32-34100	TELEPHONE	1,681	1,550	1,490	1,550	-
02-32-34200	NATURAL GAS	3,599	5,000	3,025	5,000	-
02-32-34300	ELECTRICITY	19,063	25,000	18,000	25,000	-
02-32-34400	TRASH COLLECTIONS	588	600	588	600	-
02-32-34500	WATER SERVICE	78	110	95	110	-
02-32-34600	SEWER SERVICE	1,032	1,075	1,104	1,075	-
02-32-35100	VEHICLE & EQUIPMENT USAGE	77,000	80,000	80,000	80,000	-
02-32-35150	FUEL USAGE	10,372	11,500	10,700	11,500	-
02-32-35200	FUTURE VEHICLE & EQUIPMENT REPLACEMENT	94,230	94,230	94,230	94,230	-
02-32-35300	REPAIRS & MAINTENANCE	157	900	5	900	-
02-32-36500	MEDICAL EXPENSES	1,236	-	1,085	-	-
02-32-38500	IT	344	468	960	468	-
02-32-38710	OTHER EXPENSES	91	150	69	150	-
	SUBTOTAL STREET MAINTENANCE	550,557	495,539	473,270	513,755	18,216

FUND NAME: GENERAL FUND

GENERAL FUND REVENUE BY SOURCE

GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
02-47-12100	SALARIES	100,266	88,609	98,425	103,433	14,824
02-47-12200	PART-TIME SALARIES	41,667	44,350	35,486	44,350	-
02-47-12600	CELL PHONE STIPEND	321	-	321	-	-
02-47-14100	SOCIAL SECURITY & MEDICARE	10,733	10,171	10,330	10,171	-
02-47-14200	PENSION CONTRIBUTIONS	4,065	4,430	4,874	4,430	-
02-47-15100	GROUP INSURANCE	29,765	27,584	29,773	27,584	-
02-47-15300	WORKERS COMPENSATION	8,424	8,415	10,042	8,415	-
02-47-22100	OPERATING MATERIALS & SUPPLIES	6,463	7,200	4,442	7,200	-
02-47-22200	CHEMICALS & LAB SUPPLIES	5,829	7,200	3,643	7,200	-
02-47-31100	LIABILITY INSURANCE	1,014	1,089	1,115	1,089	-
02-47-31300	MAINTENANCE AGREEMENT	193	184	203	184	-
02-47-31350	TREES & LANDSCAPING	517	1,000	85	1,000	-
02-47-34100	TELEPHONE	187	205	31	205	-
02-47-34300	ELECTRICITY	2,458	2,750	2,351	2,750	-
02-47-34400	TRASH COLLECTIONS	588	495	539	495	-
02-47-34500	WATER SERVICE	79,067	70,000	18,964	70,000	-
02-47-34600	SEWER SERVICE	516	416	552	416	-
02-47-35100	VEHICLE & EQUIPMENT USAGE	13,000	23,349	23,349	23,349	-
02-47-35150	FUEL USAGE	3,184	2,900	3,922	2,900	-
02-47-35200	FUTURE VEHICLE & EQUIPMENT REPLACEM	11,596	14,555	14,555	14,555	-
02-47-36500	MEDICAL EXPENSES	63	200	115	200	-
02-47-46200	EQUIPMENT	-	-	-	-	-
	SUBTOTAL CEMETARY	319,918	315,102	263,117	329,926	14,824
02-74-12100	SALARIES	24,456	24,223	24,223	24,223	-
02-74-12600	CELL PHONE STIPEND	145	-	41	-	-
02-74-13100	OVERTIME	25	-	35	-	-
02-74-14100	SOCIAL SECURITY & MEDICARE	1,802	1,853	1,715	1,853	-
02-74-14200	PENSION CONTRIBUTIONS	1,017	1,211	1,196	1,211	-
02-74-15100	GROUP INSURANCE	7,527	8,339	7,579	8,339	-
02-74-15300	WORKERS COMPENSATION	482	481	481	481	-
02-74-22100	OPERATING MATERIALS & SUPPLIES	47,292	40,000	61,000	52,000	12,000
02-74-31100	LIABILITY INSURANCE	274	298	298	298	-
02-74-31600	PROFESSIONAL SERVICES	27,072	30,000	33,596	38,000	8,000
02-74-32200	ADVERTISING & LEGAL NOTICES	23,042	25,000	24,000	25,000	-
02-74-33600	DUES, MEMBERSHIPS, & SUBSCRIPTIONS	2,169	2,048	7,750	5,500	3,452
02-74-34100	TELEPHONE	282	285	-	285	-
02-74-38500	IT	237	141	-	141	-
	SUBTOTAL PUBLIC INFO AND COMM ENGAGEMENT	135,823	133,879	161,914	157,331	23,452
02-75-12100	SALARIES	19,937	-	-	-	-
02-75-12200	PART-TIME SALARIES	3,121	-	160	-	-
02-75-12600	CELL PHONE STIPEND	114	-	-	-	-
02-75-13100	OVERTIME	45	-	-	-	-
02-75-14100	SOCIAL SECURITY & MEDICARE	1,763	-	12	-	-
02-75-14200	PENSION CONTRIBUTIONS	854	-	8	-	-
02-75-15100	GROUP INSURANCE	2,583	-	44	-	-
02-75-15300	WORKERS COMPENSATION	666	-	-	-	-
02-75-15400	UNEMPLOYMENT	1,263	-	-	-	-
02-75-22100	OPERATING MATERIALS & SUPPLIES	6,461	-	480	-	-
02-75-31100	LIABILITY INSURANCE	4,170	4,476	4,600	4,476	-
02-75-31600	PROFESSIONAL SERVICES	605	-	564	-	-
02-75-34100	TELEPHONE	212	-	200	-	-
02-75-34300	ELECTRICITY	957	-	600	-	-
02-75-34400	TRASH COLLECTIONS	343	-	-	-	-
02-75-35300	REPAIRS & MAINTENANCE	3,205	4,000	702	4,000	-
02-75-38500	IT	363	58	30	58	-
	SUBTOTAL FORT & VISITOR CENTER	46,660	8,534	7,400	8,534	-
02-76-31100	LIABILITY INSURANCE	6,399	-	-	-	-
02-76-38500	IT	-	-	463	-	-
	SUBTOTAL ARTS, ENTERTAINMENT & CULTURE	6,399	-	463	-	-

FUND NAME: GENERAL FUND

GENERAL FUND REVENUE BY SOURCE

GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
02-77-22100	OPERATING MATERIALS & SUPPLIES	232	1,000	-	1,000	-
02-77-31600	PROFESSIONAL SERVICES	71,652	50,000	49,000	50,000	-
02-77-33600	DUES, MEMBERSHIPS, & SUBSCRIPTIONS	2,869	19,000	13,389	16,100	(2,900)
02-77-38710	Other Expenses	537	-	-	-	-
02-77-46200	EQUIPMENT	1,545	2,500	-	2,500	-
	SUBTOTAL IT	76,835	72,500	62,389	69,600	(2,900)
02-90-22100	OPERATING MATERIALS & SUPPLIES	2,038	3,000	1,500	3,000	-
02-90-31100	LIABILITY INSURANCE	15,666	16,819	17,500	18,375	1,556
02-90-31300	MAINTENANCE AGREEMENT	8,603	7,850	7,400	7,000	(850)
02-90-32100	POSTAGE	6,045	8,000	7,000	9,000	1,000
02-90-34100	TELEPHONE	3,504	4,100	3,700	4,100	-
02-90-35200	FUTURE VEHICLE & EQUIPMENT REPLACEMENT	3,131	3,131	3,131	3,500	369
02-90-37100	LEASE AGREEMENT	1,646	1,620	1,620	1,620	-
02-90-38710	OTHER EXPENSES	-	500	-	500	-
02-90-38715	TABOR REFUND	572,584	-	375,000	-	-
02-90-38720	INSURANCE DEDUCTIBLE	1,047	-	-	-	-
	SUBTOTAL NON-DEPARTMENTMENTAL	614,262	45,020	416,851	47,095	2,075
02-95-39015	TRANSFER TO CONSERVATION TRUST	-	-	-	-	-
02-95-39018	TRANSFER TO PARKS AND REC FUND	-	-	-	-	-
02-95-39019	TRANSFER TO CWCI	-	-	-	-	-
	SUBTOTAL TRANSFERS TO OTHER FUNDS	-	-	-	-	-
TOTAL GENERAL FUND EXPENDITURES		9,107,546	8,834,105	8,870,486	8,478,805	(355,300)
ANNUAL SURPLUS/DEFICIT		4,711	1,447	(383,557)	(1,745,626)	(1,747,073)

CITY OF DELTA — CWCI FUND BUDGET SUMMARY

	Actual 2025	Budget 2026	Estimated 2026	Working Budget 2027
Beginning Fund Balance	7,855,958	8,766,337	8,240,842	8,462,932
REVENUE / SOURCES				
61 - Taxes	4,088,843	3,994,523	4,052,000	4,060,000
62 - Licenses & Permits	-	-	-	-
63 - Intergovernmental	2,673,268	11,000,000	415,088	11,000,000
64 - Charges for Services	-	-	-	-
65 - Fines & Forfeitures	-	-	-	-
66 - Other Revenue	330,450	237,000	255,000	255,000
67 - Other Financing Sources	412,770	-	-	-
Total Revenue / Sources =	7,505,332	15,231,523	4,722,088	15,315,000
EXPENDITURES / USES				
Personnel	-	-	-	-
Charges and Services	2,847,368	13,650,214	2,183,239	13,305,129
Capital Outlay	1,205,913	-	6,543	45,043
Transfers to Other Funds	3,067,613	2,232,216	2,310,216	2,931,000
Total Expenditures	7,120,894	15,882,430	4,499,998	16,281,172
Annual Surplus / (Deficit)	384,438	(650,907)	222,090	(966,172)
Ending Fund Balance	8,240,396	8,115,430	8,462,932	7,496,760
Reconciliation Adjustment	\$446			
2025 Audited Fund Balance	8,240,842			

CITY OF DELTA - 2027 BUDGET REVIEW
FUND NAME: CWCI

CWCI REVENUE BY SOURCE

GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
19-00-61310	SALES TAX	2,818,708	2,903,357	2,850,000	2,900,000	(3,357)
19-00-61320	USE TAX	114,379	90,000	62,000	60,000	(30,000)
19-00-61340	DELTA COUNTY SALES TAX	1,155,756	1,001,166	1,140,000	1,100,000	98,834
	SUBTOTAL TAXES	4,088,843	3,994,523	4,052,000	4,060,000	65,477
19-00-66110	INTEREST ON INVESTMENTS	322,479	237,000	250,000	250,000	13,000
	SUBTOTAL INCOME ON INVESTMENTS	322,479	237,000	250,000	250,000	13,000
19-00-63331	GRANTS	-	-	-	-	-
19-00-63332	REDI GRANT & BUSINESS MATCH	-	-	-	-	-
19-00-63333	CDOT GRANT - REVITALIZING MAIN STREET DEMO	-	-	-	-	-
19-00-63334	CDOT REVITALIZING HILLSIDE	414,454	-	354,912	-	-
19-00-63336	REDI MAKER SPACE GRANT	-	-	-	-	-
19-00-63337	DELTA SAFETY CENTER-ARMORY	-	-	-	-	-
19-00-63338	DEPT OF TRANSPORTATION	1,106,475	11,000,000	-	11,000,000	-
19-00-63339	DOLA HOMELESS SHELTER GRANT	1,152,339	-	60,176	-	-
19-00-66230	OTHER RENTAL	-	-	-	-	-
19-00-66420	CONTRIBUTIONS FOR CONSTRUCTION	-	-	-	-	-
19-00-66570	OTHER REVENUES	175	-	-	-	-
19-00-66575	ARMORY LEASE PURCHASE PROCEEDS	-	-	-	-	-
19-00-66580	EV CHARGER REVENUE - LIBRARY	7,797	-	5,000	5,000	5,000
19-00-67210	SALE OF ASSETS	412,770	-	-	-	-
	SUBTOTAL MISC REVENUES	3,094,010	11,000,000	420,088	11,005,000	5,000
19-00-67780	TRANSFER FROM CAPITAL PROJECT FUND	-	-	-	-	-
19-00-67794	TRANSFER FROM AMERICAN RESCUE ACT FUND	-	-	-	-	-
19-00-67795	TRANSFER FROM BACK THE BADGE FUND	-	-	-	-	-
	SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-	-
	TOTAL CWCI REVENUE	7,505,332	15,231,523	4,722,088	15,315,000	83,477

EXPENDITURES BY DEPARTMENT

19-15-31600	PROFESSIONAL SERVICES	-	40,000	-	5,000	(35,000)
	SUBTOTAL MISC ENGINEERING	-	40,000	-	5,000	(35,000)
19-25-31600	PROFESSIONAL SERVICES	37,855	50,000	30,000	50,000	-
19-25-43400	SHARED REPLACEMENT COSTS	-	-	-	-	-
	SUBTOTAL SIDEWALK PROJECTS	37,855	50,000	30,000	50,000	-
19-32-31600	MURALS/PUBLIC ART	-	8,000	1,500	8,000	-
	SUBTOTAL MURALS /PUBLIC ART	-	8,000	1,500	8,000	-
19-36-31600	PROFESSIONAL SERVICES	5,281	15,000	6,000	15,000	-
	SUBTOTAL ADA COMPLIANCE	5,281	15,000	6,000	15,000	-
19-37-12100	SALARIES	-	-	-	-	-
19-37-14100	SOCIAL SECURITY & MEDICARE	-	-	-	-	-
19-37-14200	PENSION CONTRIBUTIONS	-	-	-	-	-
19-37-15100	GROUP INSURANCE	-	-	-	-	-
19-37-31600	PROFESSIONAL SERVICES	-	-	-	-	-
19-37-34200	NATURAL GAS	-	-	-	-	-
19-37-34300	ELECTRICITY	2,967	-	2,200	2,200	2,200
19-37-34400	TRASH COLLECTIONS	-	-	40	40	40
19-37-34500	WATER SERVICE	-	-	85	85	85
19-37-34600	SEWER	-	-	90	90	90
19-37-38710	OTHER EXPENSES	-	-	-	-	-
19-37-42100	Land & Buildings	-	-	43	41,543	41,543
19-37-42101	ARMORY BUILDING	-	-	-	-	-
19-37-42102	LIBRARY BUILDING	-	-	-	-	-
19-37-42103	CPU HOMELESS SHELTER	1,205,913	-	6,500	3,500	3,500

CITY OF DELTA - 2027 BUDGET REVIEW
FUND NAME: CWCI

CWCI REVENUE BY SOURCE

GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
19-37-43100	CAPITAL CONSTRUCTION	-	-	-	-	-
	SUBTOTAL PUBLIC FACILITES	1,208,879	-	8,958	47,458	47,458
19-48-31600	PROFESSIONAL SERVICES	189,131	640,000	490,000	145,000	(495,000)
19-48-31601	PROFESSIONAL SERVICES-H75	-	-	-	-	-
19-48-31602	PROFESSIONAL SERVICES-ALLEY ACCT	4,490	100,000	-	100,000	-
19-48-31603	PROFESSIONAL SERVICES-FACADE	17,556	-	-	-	-
19-48-31604	PROFESSIONAL SERVICES-MAIN STREET DEMO	1,106,475	11,000,000	22,500	11,000,000	-
19-48-31605	PROFESSIONAL SERVICES-HILLSIDE	47,703	-	112,428	-	-
19-48-31606	PROFESSIONAL SERVICES-9TH STREET HILL	-	-	-	-	-
19-48-31607	PROFESSIONAL SERVICES-MILL/OVERLAY	974,712	1,000,000	1,185,000	1,000,000	-
19-48-31608	PROFESSIONAL SERVICES-CHIP SEAL	342,092	500,000	179,397	500,000	-
	SUBTOTAL STREET IMPROVEMENTS PROJECT	2,682,160	13,240,000	1,989,325	12,745,000	(495,000)
19-50-15400	UNEMPLOYMENT	-	-	-	-	-
19-50-31600	PROFESSIONAL SERVICES	-	-	-	17,500	17,500
19-50-33100	Travel, Education & Training	-	-	-	-	-
	SUBTOTAL TRUCK ROUTE	-	-	-	17,500	17,500
19-68-31600	PROFESSIONAL SERVICES	28,496	185,000	42,000	350,000	165,000
	SUBTOTAL STORM WATER SYSTEM IMPROVEMENTS	28,496	185,000	42,000	350,000	165,000
19-90-31100	LIABILITY INSURANCE	8,826	8,815	9,025	8,815	-
19-90-31410	ACCOUNTING & ADMINISTRATION FEE	81,399	102,549	102,549	102,549	-
19-90-38100	BANK SERVICE FEES	385	850	425	850	-
	SUBTOTAL NON-DEPARTMENTAL	90,610	112,214	111,999	112,214	-
19-95-39002	TRANSFER TO GENERAL FUND	1,006,778	-	75,000	1,700,000	1,700,000
19-95-39003	TSF TO GENERAL FUND - SALES TAX FOR GF	829,785	-	-	-	-
19-95-39004	DELTA COUNTY SALES TAX TRANSFER TO GF	-	1,001,166	1,001,166	-	(1,001,166)
19-95-39080	TRANSFER TO CAPITAL PROJECTS FUND	-	-	-	-	-
19-95-39090	TRANSFER TO DEBT SERVICE FUND	1,231,050	1,231,050	1,234,050	1,231,000	(50)
19-95-39092	TRANSFER TO DURA	-	-	-	-	-
	SUBTOTAL TRANSFER TO OTHER FUNDS	3,067,613	2,232,216	2,310,216	2,931,000	698,784
	TOTAL CWCI EXPENDITURES	7,120,894	15,882,430	4,499,998	16,281,172	398,742
	ANNUAL SURPLUS/DEFICIT	384,438	(650,907)	222,090	(966,172)	(315,265)

PARKS & RECREATION FUND 18 — BUDGET SUMMARY

	Actual 2025	Budget 2026	Estimated 2026	Working Budget 2027
Beginning Fund Balance	\$700,541	\$832,122	\$853,557	\$1,095,707
REVENUES				
Taxes	2,933,118	2,979,194	2,905,000	2,960,000
Admissions	459,887	506,000	499,500	498,500
Fees	33,240	36,000	33,500	28,500
Youth	111,000	95,500	97,265	95,500
Aquatics	47,702	40,000	41,000	40,000
Rental	71,431	64,800	95,910	81,900
Miscellaneous	137,361	138,900	140,425	146,300
Other Financing Sources	-	-	-	-
Transfers From Other Fund	-	-	-	-
Total Revenue =	3,793,740	3,860,394	3,812,600	3,850,700
EXPENDITURES				
Personnel	2,404,918	2,424,903	2,291,244	2,401,235
Charges & Services	1,186,642	1,266,344	1,279,206	1,292,586
Capital Outlay	49,163	-	-	57,000
Transfer to Other Funds	-	-	-	-
Total Expenditures =	3,640,723	3,691,247	3,570,450	3,750,821
Annual Surplus / (Deficit)	153,016	169,147	242,150	99,879
Ending Fund Balance	853,557	1,001,269	1,095,707	1,195,586

CITY OF DELTA - 2027 BUDGET REVIEW
FUND NAME: PARKS & REC FUND

ML&P REVENUE BY SOURCE

GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
18-00-61310	SALES TAX	2,818,709	2,889,194	2,850,000	2,900,000	10,806
18-00-61320	USE TAX	114,409	90,000	55,000	60,000	(30,000)
	SUBTOTAL TAXES	2,933,118	2,979,194	2,905,000	2,960,000	(19,194)
18-00-64670	RECREATION CENTER MEMBERSHIPS	191,393	216,000	200,000	205,000	(11,000)
18-00-64603	FITNESS TRAINING REVENUE	37,900	33,500	42,000	38,000	4,500
18-00-64677	SCHOOL PROGRAMS	6,500	6,500	6,500	6,500	-
18-00-64606	YOUTH PROGRAMS	14,555	-	1,765	-	-
18-00-64610	LEISURE RECREATION FEES	44,005	48,000	60,000	55,000	7,000
18-00-64611	GENERAL DAILY ADMISSIONS	102,751	118,000	107,000	110,000	(8,000)
18-00-64614	GENERAL PUNCH PASSES	77,337	84,000	84,000	84,000	-
	SUBTOTAL ADMISSIONS	474,442	506,000	501,265	498,500	(7,500)
18-00-64665	ADULT SPORTS	33,240	36,000	33,500	28,500	(7,500)
18-00-64660	YOUTH SPORTS	96,445	95,500	95,500	95,500	-
	SUBTOTAL ADULT&YOUTH SPORTS	129,685	131,500	129,000	124,000	(7,500)
18-00-64673	OTHER SWIMMING POOL REVENUES	7,383	5,000	6,000	5,000	-
18-00-64674	SWIMMING LESSONS & CLASSES	40,319	35,000	35,000	35,000	-
	SUBTOTAL AQUATICS	47,702	40,000	41,000	40,000	-
18-00-64652	SPORTS CONCESSION STAND	10,081	10,000	14,400	12,000	2,000
18-00-66230	OTHER RENTALS	-	-	24,000	14,400	14,400
18-00-66235	EQUIPMENT RENTAL	2,055	1,800	2,710	2,500	700
18-00-66250	RECREATION FACILITY RENTAL	52,639	45,000	47,000	45,000	-
18-00-66260	RECREATION FIELD RENTAL FEES	1,065	1,000	1,800	2,000	1,000
18-00-66270	PARKS RENTAL	5,590	7,000	6,000	6,000	(1,000)
	SUBTOTAL RENTAL	71,431	64,800	95,910	81,900	17,100
18-00-64681	SALES OF RECREATION MERCHANDISE	6,533	8,500	8,500	8,500	-
18-00-64682	VENDING MACHINE SALES	31,198	32,000	32,000	32,000	-
18-00-66460	DONATIONS	1,261	-	125	-	-
18-00-66474	SILVER SNEAKERS	41,426	45,000	50,000	48,000	3,000
18-00-66477	SILVER & FIT	1,251	900	2,300	2,300	1,400
18-00-66550	OPTUIM UNITED	31,731	35,000	30,000	30,000	(5,000)
18-00-66560	OVER & SHORT	203	-	-	-	-
18-00-66570	OTHER REVENUES	7,522	-	-	8,000	8,000
	SUBTOTAL MISC	121,124	121,400	122,925	128,800	7,400
18-00-66110	INTEREST ON INVESTMENTS	16,237	17,500	17,500	17,500	-
	SUBTOTAL INCOME FROM INVESTMENTS	16,237	17,500	17,500	17,500	-
	TOTAL PARKS & RECREATION REVENUE	3,793,740	3,860,394	3,812,600	3,850,700	(9,694)

EXPENDITURES BY DEPARTMENT

18-50-12100	SALARIES	155,489	131,000	141,000	138,320	7,320
18-50-12200	PART-TIME SALARIES	264,782	277,900	277,900	290,000	12,100
18-50-12600	CELL PHONE STIPEND	364	320	320	320	-
18-50-13100	OVERTIME	1,605	1,000	2,500	1,000	-
18-50-14100	SOCIAL SECURITY & MEDICARE	31,863	30,540	30,540	30,540	-
18-50-14200	PENSION CONTRIBUTIONS	5,710	6,550	7,198	7,000	450
18-50-15100	GROUP INSURANCE	66,831	62,076	68,183	68,183	6,107
18-50-15300	WORKERS COMPENSATION	13,575	13,320	15,673	15,673	2,353
18-50-22100	OPERATING MATERIALS & SUPPLIES	8,603	8,000	8,000	8,000	-
18-50-22200	CHEMICALS & LAB SUPPLIES	17,592	20,000	14,000	18,000	(2,000)
18-50-22800	UNIFORM & PROTECTIVE CLOTHING	712	1,000	500	1,000	-
18-50-31100	LIABILITY INSURANCE	41,536	44,593	44,593	44,593	-
18-50-32200	ADVERTISING & LEGAL NOTICES	-	250	-	-	(250)
18-50-33100	TRAVEL, EDUCATION & TRAINING	1,530	1,000	1,000	1,000	-
18-50-33600	DUES, MEMBERSHIPS, & SUBSCRIPTIONS	899	1,100	1,100	1,100	-
18-50-35300	REPAIRS & MAINTENANCE	24,386	20,000	53,000	25,000	5,000
18-50-36500	MEDICAL SERVICES	765	700	700	700	-
18-50-38710	OTHER EXPENSES	556	200	400	400	200
18-50-42100	BUILDINGS & IMPROVEMENTS	14,830	-	-	-	-
18-50-46200	EQUIPMENT	9,548	-	-	57,000	57,000
	SUBTOTAL AQUATICS	661,178	619,549	666,607	707,829	88,280

CITY OF DELTA - 2027 BUDGET REVIEW
FUND NAME: PARKS & REC FUND

ML&P REVENUE BY SOURCE

GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
18-52-12100	SALARIES	139,073	112,518	116,000	105,604	(6,914)
18-52-12200	PART-TIME SALARIES	80,958	98,646	90,000	94,000	(4,646)
18-52-12600	CELL PHONE STIPEND	873	160	357	148	(12)
18-52-13100	OVERTIME	509	500	568	500	-
18-52-14100	SOCIAL SECURITY & MEDICARE	16,561	16,085	16,085	16,085	-
18-52-14200	PENSION CONTRIBUTIONS	5,526	5,573	5,573	5,573	-
18-52-15100	GROUP INSURANCE	31,769	26,799	17,000	17,000	(9,799)
18-52-15300	WORKERS COMPENSATION	4,508	4,503	5,298	5,298	795
18-52-22100	OPERATING MATERIALS & SUPPLIES	2,952	4,000	6,500	5,500	1,500
18-52-26925	YOUTH SPORTS	51,266	54,000	50,000	53,000	(1,000)
18-52-26950	ADULT SPORTS	8,607	11,000	8,500	7,000	(4,000)
18-52-26952	SPORTS CONCESSION STAND	5,453	5,500	4,200	5,000	(500)
18-52-31100	LIABILITY INSURANCE	659	708	708	708	-
18-52-31600	PROFESSIONAL SERVICES	-	-	-	-	-
18-52-33100	TRAVEL, EDUCATION & TRAINING	495	750	35	750	-
18-52-33600	DUES, MEMBERSHIPS & SUBSCRIPTIONS	153	700	161	200	(500)
18-52-36500	MEDICAL EXPENSES	540	500	500	500	-
18-52-38710	OTHER EXPENSES	1,872	3,000	3,000	3,000	-
	SUBTOTAL SPORTS	351,774	344,942	324,485	319,866	(25,076)
18-53-12100	SALARIES	68,425	62,587	66,000	64,667	2,080
18-53-12200	PART-TIME SALARIES	28,643	40,000	40,000	40,000	-
18-53-12600	CELL PHONE STIPEND	321	-	135	-	-
18-53-13100	OVERTIME	135	-	-	-	-
18-53-14100	SOCIAL SECURITY & MEDICARE	7,410	7,848	7,848	7,848	-
18-53-14200	PENSION CONTRIBUTIONS	2,624	3,129	3,129	3,129	-
18-53-15100	GROUP INSURANCE	10,818	11,391	11,391	11,391	-
18-53-15300	WORKERS COMPENSATION	4,507	4,502	5,297	5,297	795
18-53-22100	OPERATING MATERIALS & SUPPLIES	16,860	12,000	12,000	12,000	-
18-53-31100	LIABILITY INSURANCE	354	381	381	381	-
18-53-31600	PROFESSIONAL SERVICES	10,562	12,000	15,000	18,000	6,000
18-53-33100	TRAVEL, EDUCATION & TRAINING	932	1,500	1,500	1,500	-
18-53-33600	DUES, MEMBERSHIPS & SUBSCRIPTIONS	580	1,000	300	500	(500)
18-53-35300	REPAIRS & MAINTENANCE	7,984	10,000	8,000	10,000	-
18-53-36500	MEDICAL SERVICES	-	-	90	75	75
18-53-38710	OTHER EXPENSES	23	-	23	25	25
	SUBTOTAL FITNESS	160,179	166,338	171,094	174,813	8,475
18-54-12100	SALARIES	18,469	33,821	33,821	33,821	-
18-54-12200	PART-TIME SALARIES	372	500	250	250	(250)
18-54-12600	CELL PHONE STIPEND	81	-	-	-	-
18-54-13100	OVERTIME	226	-	-	-	-
18-54-14100	SOCIAL SECURITY & MEDICARE	1,409	2,626	2,626	2,626	-
18-54-14200	PENSION CONTRIBUTIONS	769	1,691	1,691	1,691	-
18-54-15100	GROUP INSURANCE	6,516	11,767	11,767	11,767	-
18-54-15300	WORKERS COMPENSATION	982	981	1,154	1,154	173
18-54-22100	OPERATING MATERIALS & SUPPLIES	1,256	1,500	500	1,500	-
18-54-31100	LIABILITY INSURANCE	354	381	381	381	-
18-54-32200	ADVERTISING & LEGAL NOTICES	3,615	5,000	5,000	5,000	-
18-54-33600	DUES, MEMBERSHIPS & SUBSCRIPTIONS	306	300	-	200	(100)
	SUBTOTAL FACILITY OPERATIONS	34,354	58,567	57,190	58,390	(177)
18-56-12100	SALARIES	53,033	50,477	50,477	52,244	1,767
18-56-12200	PART-TIME SALARIES	11,932	20,000	12,000	15,000	(5,000)
18-56-12600	CELL PHONE STIPEND	551	-	230	-	-
18-56-13100	OVERTIME	140	140	200	200	60
18-56-14100	SOCIAL SECURITY & MEDICARE	4,922	5,402	5,402	5,402	-
18-56-14200	PENSION CONTRIBUTIONS	2,163	2,524	2,524	2,524	-
18-56-15100	GROUP INSURANCE	17,662	24,279	18,326	18,326	(5,953)
18-56-15300	WORKERS COMPENSATION	514	514	514	514	-
18-56-22100	OPERATING MATERIALS & SUPPLIES	25,930	30,000	33,732	30,000	-
18-56-31100	LIABILITY INSURANCE	316	340	340	340	-
18-56-33100	TRAVEL, EDUCATION, & TRAINING	-	500	-	500	-
18-56-35100	VEHICLE & EQUIPMENT USAGE	2,892	2,892	2,892	2,892	-
18-56-35150	FUEL USAGE	629	1,425	1,425	1,425	-
18-56-35200	FUTURE VEHICLE & EQUIPMENT REPLACEMENT	5,428	5,428	5,428	5,428	-
18-56-36500	MEDICAL SERVICES	-	-	45	50	50
18-56-38710	OTHER EXPENSES	23	-	23	25	25

CITY OF DELTA - 2027 BUDGET REVIEW
FUND NAME: PARKS & REC FUND

ML&P REVENUE BY SOURCE

GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
SUBTOTAL LEISURE		126,135	143,921	133,558	134,870	(9,051)
18-57-12100	SALARIES	2,075	-	52	-	-
18-57-12200	PART-TIME SALARIES	4,096	-	-	-	-
18-57-12600	CELL PHONE STIPEND	9	-	-	-	-
18-57-13100	OVERTIME	56	-	-	-	-
18-57-14100	SOCIAL SECURITY & MEDICARE	468	-	4	-	-
18-57-14200	PENSION CONTRIBUTIONS	87	-	-	-	-
18-57-15100	GROUP INSURANCE	849	-	-	-	-
18-57-15300	WORKERS COMPENSATION	241	-	-	-	-
18-57-22100	OPERATING MATERIALS & SUPPLIES	7,666	-	-	-	-
18-57-31100	LIABILITY INSURANCE	124	-	-	-	-
18-57-33100	TRAVEL, EDUCATION & TRAINING	-	-	-	-	-
SUBTOTAL YOUTH PROGRAMS		15,671	-	56	-	-
18-60-12100	SALARIES	144,747	124,717	101,000	81,369	(43,348)
18-60-12200	PART-TIME SALARIES	3,227	3,060	19,000	29,000	25,940
18-60-12600	CELL PHONE STIPEND	85	-	-	-	-
18-60-13100	OVERTIME	508	-	-	-	-
18-60-14100	SOCIAL SECURITY & MEDICARE	10,921	9,775	8,000	8,000	(1,775)
18-60-14200	PENSION CONTRIBUTIONS	5,958	6,236	5,094	5,094	(1,142)
18-60-15100	GROUP INSURANCE	62,455	58,189	42,163	42,163	(16,026)
18-60-15300	WORKERS COMPENSATION	2,383	2,381	2,800	2,800	419
18-60-22100	OPERATING MATERIALS & SUPPLIES	3,103	4,000	1,300	2,000	(2,000)
18-60-22400	COST OF GOODS SOLD	2,921	4,200	4,200	4,200	-
18-60-22405	VENDING MACHINE SUPPLIES	21,980	15,500	24,000	24,000	8,500
18-60-31100	LIABILITY INSURANCE	316	340	340	340	-
18-60-33100	TRAVEL, EDUCATION, & TRAINING	120	-	126	-	-
18-60-33600	DUES, MEMBERSHIPS, & SUBSCRIPTIONS	395	300	308	310	10
18-60-35300	REPAIRS & MAINTENANCE	519	500	500	500	-
18-60-36500	Medical Expenses	-	200	45	-	(200)
18-60-38710	Other Expenses	-	-	23	-	-
SUBTOTAL CUSTOMER SERVICE		259,637	229,398	208,899	199,776	(29,622)
18-64-12100	SALARIES	65,218	81,850	47,000	62,989	(18,861)
18-64-12200	PART-TIME SALARIES	77,226	71,400	90,000	90,000	18,600
18-64-12600	CELL PHONE STIPEND	121	160	60	60	(100)
18-64-13100	OVERTIME	797	-	21	100	100
18-64-14100	SOCIAL SECURITY & MEDICARE	10,772	11,803	11,803	11,803	-
18-64-14200	PENSION CONTRIBUTIONS	3,295	4,145	3,500	4,145	-
18-64-15100	GROUP INSURANCE	26,663	27,669	20,000	27,669	-
18-64-15300	WORKERS COMPENSATION	3,801	3,797	4,466	4,466	669
18-64-22100	OPERATING MATERIALS & SUPPLIES	21,055	27,000	18,000	22,000	(5,000)
18-64-31100	LIABILITY INSURANCE	433	465	465	465	-
18-64-33100	TRAVEL, EDUCATION & TRAINING	80	-	42	-	-
18-64-33600	DUES, MEMBERSHIPS, & SUBSCRIPTIONS	300	300	206	250	(50)
18-64-35300	REPAIRS & MAINTENANCE	54,251	49,000	48,000	49,000	-
18-64-46200	EQUIPMENT	19,129	-	-	-	-
SUBTOTAL BUILDING AND GROUNDS MAINT REC.		283,140	277,589	243,563	272,947	(4,642)
18-65-12100	SALARIES	105,019	130,398	130,398	127,583	(2,815)
18-65-12600	CELL PHONE STIPEND	657	-	-	-	-
18-65-14100	SOCIAL SECURITY & MEDICARE	7,747	9,975	9,975	9,975	-
18-65-14200	PENSION CONTRIBUTIONS	4,368	6,379	6,133	6,379	-
18-65-15100	GROUP INSURANCE	30,131	38,664	36,442	38,664	-
18-65-15300	WORKERS COMPENSATION	888	887	1,345	1,345	458
18-65-22100	OPERATING MATERIALS & SUPPLIES	3,222	2,000	4,380	5,000	3,000
18-65-31100	LIABILITY INSURANCE	38,465	40,965	43,343	43,343	2,378
18-65-31200	COPIES	7,242	6,500	6,500	6,500	-
18-65-31300	MAINTENANCE AGREEMENT	9,475	10,000	9,949	10,500	500
18-65-31410	ACCOUNTING & ADMINISTRATION FEE	157,168	198,006	198,006	198,006	-
18-65-33100	TRAVEL, EDUCATION & TRAINING	40	200	42	-	(200)
18-65-33600	DUES, MEMBERSHIPS & SUBSCRIPTIONS	2,228	2,200	650	650	(1,550)
18-65-34100	TELEPHONE	6,270	5,640	5,640	5,640	-
18-65-34200	NATURAL GAS	76,336	92,000	92,000	92,000	-
18-65-34300	ELECTRICITY	78,790	75,000	75,000	75,000	-
18-65-34400	TRASH COLLECTIONS	8,172	8,100	8,100	8,100	-
18-65-34500	WATER SERVICE	15,227	18,000	18,000	18,000	-
18-65-34600	SEWER SERVICE	4,297	4,000	4,000	4,000	-

CITY OF DELTA - 2027 BUDGET REVIEW
FUND NAME: PARKS & REC FUND

ML&P REVENUE BY SOURCE

GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
18-65-35100	VEHICLE & EQUIPMENT USAGE	980	860	860	860	-
18-65-35150	FUEL USAGE	245	270	270	270	-
18-65-35200	FUTURE VEHICLE & EQUIPMENT REPLACEM	4,650	5,428	5,428	5,428	-
18-65-38500	IT	3,182	3,096	9,015	10,000	6,904
18-65-38710	OTHER EXPENSES	2,608	-	-	-	-
SUBTOTAL ADMIN AND GENERAL		567,409	658,568	665,476	667,243	8,675
18-80-12100	SALARIES	468,804	439,644	410,000	450,975	11,331
18-80-12200	PART-TIME SALARIES	84,086	97,067	89,692	98,523	1,456
18-80-12600	CELL PHONE STIPEND	411	480	49	480	-
18-80-14100	SOCIAL SECURITY & MEDICARE	41,268	41,095	37,000	41,095	-
18-80-14200	PENSION CONTRIBUTIONS	18,163	21,982	18,628	21,982	-
18-80-15100	GROUP INSURANCE	131,657	138,465	100,560	138,465	-
18-80-15300	WORKERS COMPENSATION	23,042	23,016	27,082	23,016	-
18-80-22100	OPERATING MATERIALS & SUPPLIES	41,211	42,000	35,000	42,000	-
18-80-22200	CHEMICALS & LAB SUPPLIES	13,744	14,000	14,000	14,000	-
18-80-31100	LIABILITY INSURANCE	9,820	10,543	10,543	10,543	-
18-80-31350	TREES & LANDSCAPING	11,468	13,000	11,785	13,000	-
18-80-31600	PROFESSIONAL SERVICES	15,170	14,000	11,000	14,000	-
18-80-33100	TRAVEL, EDUCATION, & TRAINING	-	500	450	500	-
18-80-33600	DUES, MEMBERSHIPS, & SUBSCRIPTIONS	-	150	-	150	-
18-80-34100	TELEPHONE	939	1,250	658	1,250	-
18-80-34200	NATURAL GAS	2,124	3,000	2,007	3,000	-
18-80-34300	ELECTRICITY	15,243	17,000	12,427	17,000	-
18-80-34400	TRASH COLLECTIONS	14,602	12,000	13,338	12,000	-
18-80-34500	WATER SERVICE	88,658	85,000	80,000	85,000	-
18-80-34600	SEWER SERVICE	1,978	1,804	2,021	1,804	-
18-80-35100	VEHICLE & EQUIPMENT USAGE	57,500	80,000	80,000	80,000	-
18-80-35150	FUEL USAGE	12,949	16,200	12,806	16,200	-
18-80-35200	FUTURE VEHICLE & EQUIPMENT REPLACEMENT	91,492	91,492	91,492	91,492	-
18-80-35300	REPAIRS & MAINTENANCE	95	250	-	250	-
18-80-36500	MEDICAL EXPENSES	821	1,000	650	1,000	-
18-80-38500	IT	438	420	918	420	-
18-80-38710	OTHER EXPENSES	114	200	100	125	(75)
18-80-46200	EQUIPMENT	5,655	-	-	-	-
SUBTOTAL PARKS		1,151,451	1,165,558	1,062,206	1,178,270	12,712
18-90-31100	LIABILITY INSURANCE	11,938	12,817	13,116	12,817	-
18-90-38100	BANK SERVICE FEES	17,857	14,000	24,000	24,000	10,000
SUBTOTAL NON-DEPARTMENTAL		29,796	26,817	37,116	36,817	10,000
TOTAL PARKS AND REC EXPEDITURES		3,640,723	3,691,247	3,570,250	3,750,821	59,574
ANNUAL SURPLUS/DEFICIT		153,016	169,147	242,350	99,879	(69,268)

CITY OF DELTA — CONSERVATION TRUST FUND BUDGET SUMMARY

	Actual 2025	Budget 2026	Estimated 2026	Working Budget 2027
Beginning Fund Balance	258,332	248,599	287,657	319,136
REVENUE / SOURCES				
<i>LOTTERY PROCEEDS</i>	116,033	115,000	114,856	115,000
<i>INTEREST ON INVESTMENTS</i>	9,334	17,500	10,000	12,500
Total Revenue / Sources =	125,367	132,500	124,856	127,500
EXPENDITURES / USES				
<i>25 - Mountain View Park</i>	8,963	5,000	3,679	15,000
<i>27 - Cleland Park</i>	216	-	2,037	5,000
<i>29 - Confluence Park</i>	43,135	23,714	9,661	29,614
<i>32 - Cottonwood Park</i>	3,748	-	-	10,000
<i>60 - Parks Development</i>	39,981	76,000	78,000	82,000
Total Expenditures / Uses =	96,042	104,714	93,377	141,614
Annual Surplus / (Deficit)	29,325	27,786	31,479	(14,114)
Ending Fund Balance	287,657	276,385	319,136	305,022

CITY OF DELTA - 2027 BUDGET REVIEW
FUND NAME: PARKS & REC FUND

ML&P REVENUE BY SOURCE

GL Number	Department Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
15-00-63440	LOTTERY PROCEEDS	116,033	115,000	114,856	115,000	-
	SUBTOTAL LOTTERY PROCEEDS	116,033	115,000	114,856	115,000	-
15-00-66110	INTEREST ON INVESTMENTS	9,334	17,500	10,000	12,500	(5,000)
	SUBTOTAL INCOME ON INVESTMENTS	9,334	17,500	10,000	12,500	(5,000)
	TOTAL CONSERVATION TRUST REVENUE	125,367	132,500	124,856	127,500	(5,000)

EXPENDITURES BY DEPARTMENT

15-25-43200	IMPROVEMENTS OTHER THAN BUILDINGS	8,963	5,000	3,679	15,000	10,000
	SUBTOTAL MOUNTAIN VIEW PARK	8,963	5,000	3,679	15,000	10,000
15-27-43200	IMPROVEMENTS OTHER THAN BUILDINGS	216	-	2,037	5,000	5,000
	SUBTOTAL CLELAND PARK	216	-	2,037	5,000	5,000
15-29-43200	IMPROVEMENTS OTHER THAN BUILDINGS	43,135	23,714	9,661	29,614	5,900
	SUBTOTAL CONFLUENCE PARK	43,135	23,714	9,661	29,614	5,900
15-32-43200	IMPROVEMENTS OTHER THAN BUILDINGS	3,748	-	-	10,000	10,000
	SUBTOTAL COTTONWOOD PARK	3,748	-	-	10,000	10,000
15-60-12200	PART-TIME SALARIES	-	8,000	-	-	(8,000)
15-60-22100	OPERATING MATERIALS & SUPPLIES	8,942	-	9,000	10,000	10,000
15-60-43200	IMPROVEMENTS OTHER THAN BUILDINGS	31,039	68,000	69,000	72,000	4,000
	SUBTOTAL PARKS DEVELOPMENT	39,981	76,000	78,000	82,000	6,000
	TOTAL CONSERVATION TRUST EXPEDITURES	96,042	104,714	93,377	141,614	36,900
	ANNUAL SURPLUS/DEFICIT	29,325	27,786	31,479	(14,114)	(41,900)

CITY OF DELTA — GOLF FUND BUDGET SUMMARY

	Actual 2025	Budget 2026	Estimated 2026	Working Budget 2027
Beginning Fund Balance	(145,658)	34,112	311,832	305,702
REVENUE / SOURCES				
61 - Taxes	-	-	-	-
62 - Licenses & Permits	-	-	-	-
63 - Intergovernmental	-	-	-	-
64 - Charges for Services	1,034,039	1,035,605	1,058,503	1,084,050
65 - Fines & Forfeitures	-	-	-	-
66 - Other Revenue	198,518	220,350	210,950	217,800
67 - Other Financing Sources	720,000	124,727	124,727	-
Total Revenue / Sources =	1,952,557	1,380,682	1,394,180	1,301,850
EXPENDITURES / USES				
Personnel	754,983	722,096	703,792	746,987
Charges and Services	740,083	643,825	695,688	738,587
Capital Outlay	-	36,000	830	700
Transfers to Other Funds	-	-	-	-
Total Expenditures	1,495,066	1,401,921	1,400,310	1,486,274
Annual Surplus / (Deficit)	457,490	(21,239)	(6,130)	(184,424)
Ending Fund Balance	311,832	12,873	305,702	121,278

CITY OF DELTA - 2027 BUDGET REVIEW
FUND NAME: GOLF

GOLF REVENUE BY SOURCE

GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
48-00-64609	GOLF MEMBERSHIPS	82,387	36,000	66,000	60,000	24,000
48-00-64610	GREEN FEES	543,700	574,200	578,500	580,000	5,800
48-00-64611	CART RENTAL	239,273	273,900	235,000	270,000	(3,900)
48-00-64612	COURSE IMPROVEMENT FEE	47,518	48,752	46,953	47,000	(1,752)
48-00-64613	DRIVING RANGE	29,778	30,003	37,000	35,000	4,997
48-00-64614	GOLF PRO SHOP	86,068	65,000	88,000	85,000	20,000
48-00-64616	LESSONS	5,314	6,500	5,800	5,800	(700)
48-00-64677	SCHOOL PROGRAMS	-	1,250	1,250	1,250	-
48-00-66230	OTHER RENTAL	2,463	2,700	2,200	2,700	-
48-00-66250	FACILITY RENTAL	-	-	-	-	-
48-00-66275	SNACK BAR RENTAL	-	-	-	-	-
48-00-66300	BEVERAGES	-	136,400	-	-	(136,400)
48-00-66305	SNACK BAR FOOD	56,625	62,150	65,000	66,000	3,850
48-00-66306	SNACK BAR NON-ALCOHOLIC BEVERAGES	18,464	-	19,000	20,000	20,000
48-00-66307	SNACK BAR ALCOHOLIC BEVERAGES	118,245	-	106,000	110,000	110,000
48-00-66460	DONATIONS	-	-	-	-	-
48-00-66536	ADVERTISING	2,013	2,000	2,000	2,000	-
48-00-66547	CREDIT CARD PROCESSING FEE REVENUE	-	16,500	16,500	16,500	-
48-00-66560	CASH OVER/SHORT	(584)	-	-	-	-
48-00-66561	GOLF TIPS	626	-	-	-	-
48-00-66570	OTHER REVENUES	666	600	250	600	-
SUB TOTAL GOLF COURSE		1,232,557	1,255,955	1,269,453	1,301,850	45,895
48-00-67718	TRANSFER FROM PARKS & REC FUND	-	-	-	-	-
48-00-67741	TRANSFER FROM ML&P	400,000	124,727	124,727	-	(124,727)
48-00-67742	TRANSFER FROM SEWER FUND	320,000	-	-	-	-
48-00-67745	TRANSFER FROM WATER FUND	-	-	-	-	-
48-00-67747	TRANSFER FROM REFUSE FUND	-	-	-	-	-
SUB TOTAL OTHER REVENUE		720,000	124,727	124,727	-	(124,727)
TOTAL GOLF REVENUE		1,952,557	1,380,682	1,394,180	1,301,850	(78,832)

EXPENDITURES BY DEPARTMENT

OPERATIONS

48-40-12100	SALARIES	193,660	197,392	192,629	205,940	8,548
48-40-12200	PART-TIME SALARIES	107,572	110,282	95,421	114,037	3,755
48-40-12600	CELL PHONE STIPEND	1,285	1,280	1,022	641	(639)
48-40-13100	OVERTIME	979	-	1,000	1,000	1,000
48-40-14100	SOCIAL SECURITY & MEDICARE	22,723	23,635	18,500	19,199	(4,436)
48-40-14200	PENSION CONTRIBUTIONS	7,910	9,870	5,200	7,500	(2,370)
48-40-15100	GROUP INSURANCE	60,088	64,573	68,000	72,760	8,187
48-40-15300	WORKERS COMPENSATION	5,598	5,592	6,580	7,500	1,908
48-40-15400	UNEMPLOYMENT	5,371	-	-	-	-
48-40-22100	OPERATING MATERIALS & SUPPLIES	76,068	80,000	96,000	80,000	-
48-40-22200	CHEMICALS & LAB SUPPLIES	60,392	55,000	60,000	65,000	10,000
48-40-25100	GAS & DIESEL	13,720	11,500	13,000	11,500	-
48-40-31100	LIABILITY INSURANCE	9,633	10,343	10,343	10,343	-
48-40-31350	TREES & LANDSCAPING	-	-	-	-	-
48-40-31600	PROFESSIONAL SERVICES	1,766	-	1,946	1,946	1,946
48-40-32200	ADVERTISING & LEGAL NOTICES	-	-	-	-	-
48-40-33100	TRAVEL, EDUCATION, & TRAINING	2,901	3,000	2,959	3,500	500
48-40-33600	DUES, MEMBERSHIPS, & SUBSCRIPTIONS	880	1,000	805	1,250	250
48-40-34100	TELEPHONE	-	-	-	-	-
48-40-34200	NATURAL GAS	3,428	4,500	3,500	4,500	-
48-40-34300	ELECTRICITY	9,005	8,500	8,500	8,500	-
48-40-34400	TRASH COLLECTIONS	2,532	1,980	1,980	1,980	-
48-40-34500	WATER SERVICE	6,082	6,000	83	85	(5,915)
48-40-35100	VEHICLE & EQUIPMENT USAGE	19,000	19,000	19,000	19,000	-
48-40-35150	FUEL USAGE	-	700	-	700	-
48-40-35200	FUTURE VEHICLE & EQUIPMENT	105,101	71,569	71,569	72,000	431
48-40-35300	REPAIRS & MAINTENANCE	6,237	2,500	2,500	2,500	-
48-40-36500	MEDICAL SERVICES	495	500	360	500	-

48-40-37100	LEASE EXPENSE	-	-	-	-	-
48-40-38710	OTHER EXPENSES	2,292	50	161	50	-
48-40-42100	BUILDINGS & IMPROVEMENTS	-	36,000	830	700	(35,300)
48-40-46200	EQUIPMENT	-	-	-	-	-
48-40-46400	CONTRA - CAPITAL ASSETS	-	-	-	-	-
SUBTOTAL OPERATIONS EXP.		724,717	724,766	681,887	712,631	(12,135)

CLUB HOUSE

48-41-12100	SALARIES	101,247	142,563	91,467	98,010	(44,553)
48-41-12200	PART-TIME SALARIES	94,758	76,000	99,000	87,000	11,000
48-41-12600	CELL PHONE STIPEND	534	-	152	200	200
48-41-13100	OVERTIME	2,086	-	500	500	500
48-41-14100	SOCIAL SECURITY & MEDICARE	14,797	12,000	15,400	15,000	3,000
48-41-14200	PENSION CONTRIBUTIONS	1,972	5,500	7,000	2,500	(3,000)
48-41-15100	GROUP INSURANCE	6,644	31,129	5,881	6,500	(24,629)
48-41-15300	WORKERS COMPENSATION	2,253	1,700	2,491	2,400	700
48-41-15400	Unemployment	8,090	-	-	-	-
48-41-22100	OPERATING MATERIALS & SUPPLIES	26,017	12,000	20,000	20,000	8,000
48-41-22400	PRO-SHOP SUPPLIES	60,664	40,000	58,000	60,000	20,000
48-41-22405	VENDING MACHINE SUPPLIES	-	1,000	500	500	(500)
48-41-22800	UNIFORMS	243	500	400	300	(200)
48-41-25100	GAS & DIESEL	6,311	5,000	6,800	7,000	2,000
48-41-31100	LIABILITY INSURANCE	11,483	15,669	16,000	18,000	2,331
48-41-31300	MAINTENANCE AGREEMENT	-	5,000	5,000	-	(5,000)
48-41-31600	PROFESSIONAL SERVICES	-	-	500	500	500
48-41-32200	ADVERTISING & LEGAL NOTICES	-	1,000	250	500	(500)
48-41-33100	TRAVEL, EDUCATION, & TRAINING	1,107	500	500	500	-
48-41-33600	DUES, MEMBERSHIPS, & SUBSCRIPTIONS	1,253	1,500	2,200	2,000	500
48-41-34100	TELEPHONE	1,461	1,500	1,500	1,200	(300)
48-41-34200	NATURAL GAS	4,095	5,000	5,000	4,500	(500)
48-41-34300	ELECTRICITY	22,708	23,000	23,000	23,000	-
48-41-34400	TRASH COLLECTIONS	-	-	-	-	-
48-41-34500	WATER SERVICE	678	400	400	400	-
48-41-35100	VEHICLE & EQUIPMENT USAGE	12,000	13,349	13,349	14,000	651
48-41-35150	FUEL USAGE	-	-	-	-	-
48-41-35200	FUTURE VEHICLE & EQUIPMENT REPLACEMENT	22,203	27,653	27,653	27,653	-
48-41-35300	REPAIRS & MAINTENANCE	3,008	2,500	5,000	50,000	47,500
48-41-36500	MEDICAL EXPENSES	270	400	600	500	100
48-41-37200	LEASE EXPENSE - CART RENTAL	-	-	-	-	-
48-41-38100	BANK CHARGES	26,483	16,500	24,000	24,000	7,500
48-41-38500	IT	708	687	1,500	700	13
48-41-38710	OTHER EXPENSES	148	100	250	200	100
48-41-42100	BUILDINGS & IMPROVEMENTS	-	-	-	-	-
48-41-46200	EQUIPMENT	-	-	-	-	-
48-41-46400	CONTRA - CAPITAL ASSETS	-	-	-	-	-
SUBTOTAL CLUB HOUSE EXP.		433,219	442,150	434,293	467,563	25,413

FOOD AND BEVERAGE

48-42-12100	SALARIES	48,645	-	55,000	49,000	49,000
48-42-12200	PART-TIME SALARIES	51,766	30,000	22,000	40,000	10,000
48-42-12600	CELL PHONE STIPEND	140	380	150	400	20
48-42-13100	OVERTIME	282	-	300	300	300
48-42-14100	SOCIAL SECURITY & MEDICARE	9,005	9,000	6,400	8,000	(1,000)
48-42-14200	PENSION CONTRIBUTIONS	1,910	-	2,500	1,700	1,700
48-42-15100	GROUP INSURANCE	4,703	-	5,400	5,000	5,000
48-42-15300	WORKERS COMPENSATION	241	1,200	1,800	1,900	700
48-42-22100	OPERATING MATERIALS & SUPPLIES	13,354	11,000	7,000	9,000	(2,000)
48-42-22425	FOOD SUPPLIES	29,266	30,000	28,000	30,000	-
48-42-22450	BEVERAGE SUPPLIES	48,240	45,000	46,000	48,000	3,000
48-42-31100	LIABILITY INSURANCE	3,112	3,345	4,400	4,500	1,155
48-42-35300	REPAIRS & MAINTENANCE	2,237	2,000	2,000	5,000	3,000
48-42-38710	OTHER EXPENSES	282	100	200	300	200
48-42-46200	EQUIPMENT	-	-	-	-	-
SUBTOTAL FOOD AND BEVERAGE		213,183	132,025	181,150	203,100	71,075

OTHER EXP

48-48-12100	SALARIES	454	-	-	-	-
48-48-14100	SOCIAL SECURITY & MEDICARE	33	-	-	-	-
48-48-14200	PENSION CONTRIBUTIONS	19	-	-	-	-
48-48-15100	GROUP INSURANCE	220	-	-	-	-
48-65-31410	ACCOUNTING & ADMINISTRATION FEE	81,741	102,980	102,980	102,980	-
48-65-38890	DEPRECIATION EXPENSE	30,606	-	-	-	-
48-90-38910	PRINCIPAL PAYMENTS	-	-	-	-	-
48-90-38911	CONTRA-PRINCPAL	-	-	-	-	-
48-90-38920	INTEREST EXPENSE	10,875	-	-	-	-
SUBTOTAL OTHER EXP		123,948	102,980	102,980	102,980	-
TOTAL GOLF EXPENDITURES		1,495,066	1,401,921	1,400,310	1,486,274	84,353
ANNUAL SURPLUS/DEFICIT		457,490	(21,239)	(6,130)	(184,424)	

CITY OF DELTA – MUNICIPAL LIGHT & POWER FUND BUDGET SUMMARY

	Actual 2025	Budget 2026	Estimated 2026	Working Budget 2027
Beginning Net Position	11,396,111	11,250,000	11,251,655	10,867,583
Beginning Net Working Capital	5,861,566	5,150,000	5,148,895	4,520,101
REVENUE / SOURCES				
61 - Taxes	-	-	-	-
62 - Licenses & Permits	-	-	-	-
63 - Intergovernmental	7,978	-	-	-
64 - Charges for Services	7,262,180	7,449,723	7,451,428	7,518,000
65 - Fines & Forfeitures	-	-	-	-
66 - Other Revenue	335,723	189,500	283,917	239,500
67 - Other Financing Sources	-	-	-	-
Total Revenue / Sources =	7,605,881	7,639,223	7,735,345	7,757,500
EXPENDITURES / USES				
Personnel	896,360	984,143	956,326	997,525
Charges and Services	6,453,978	6,056,180	6,395,657	6,873,985
Capital Outlay	-	720,000	642,707	295,000
Transfers to Other Funds	400,000	124,727	124,727	-
Total Expenditures	7,750,338	7,885,050	8,119,417	8,166,510
Annual Surplus / (Deficit)	(144,458)	(245,827)	(384,072)	(409,010)
Ending Net Position	11,251,655	11,005,828	10,867,583	10,458,573
Ending Net Working Capital	5,148,895	4,904,173	4,520,101	4,111,091

CITY OF DELTA - 2027 BUDGET REVIEW
FUND NAME: MUNICIPAL LIGHT & POWER

ML&P REVENUE BY SOURCE

GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
41-00-64410	COMMERCIAL USER CHARGES	3,797,222	3,810,023	3,918,733	3,955,000	144,977
41-00-64415	WHOLESALE USER CHARGES	161,859	160,000	169,900	170,000	10,000
41-00-64420	RESIDENTIAL USER CHARGES	3,220,598	3,371,600	3,285,000	3,317,000	(54,600)
41-00-64440	STREET LIGHTING CHARGES	14,105	14,100	13,500	13,000	(1,100)
41-00-64450	YARD LIGHTING CHARGES	38,453	34,000	36,200	34,000	-
41-00-64490	OTHER CHARGES FOR SERVICES	29,944	60,000	27,980	29,000	(31,000)
	SUBTOTAL CHARGES FOR SERVICES	7,262,180	7,449,723	7,451,313	7,518,000	68,277
						-
41-00-66116	INTEREST ON TRANS - C/D	-	-	-	-	-
41-00-66110	INTEREST ON INVESTMENTS	204,796	75,000	140,000	125,000	50,000
	SUBTOTAL INTEREST ON INVESTMENTS	204,796	75,000	140,000	125,000	50,000
						-
41-00-64495	BAD DEBT EXPENSE/WRITEOFFS	-	-	(11)	-	-
41-00-64492	INTEREST COLLECTED ON LIENS	-	-	126	-	-
41-00-63200	DOLA GRANT	-	-	-	-	-
41-00-63330	OTHER STATE GRANTS	-	-	-	-	-
41-00-63331	FIBER GRANT	7,978	-	-	-	-
41-00-63332	BUILDING GRANT	-	-	-	-	-
41-00-66200	LOAN PROCEEDS	-	-	-	-	-
41-00-66230	OTHER RENTAL	19,250	14,500	14,500	14,500	-
41-00-66520	SALES OF SUPPLIES & MATERIALS	319	-	4,417	-	-
41-00-66560	CASH OVER & SHORT	(1,188)	-	-	-	-
41-00-66570	OTHER REVENUES	112,545	100,000	125,000	100,000	-
41-00-66575	MEAN - CAPACITY CREDIT	-	-	-	-	-
41-00-67220	INSURANCE RECOVERIES	-	-	-	-	-
	SUBTOTAL MISCELLANEOUS REVENUE	138,905	114,500	144,032	114,500	-
						-
	TOTAL ML&P REVENUE	7,605,881	7,639,223	7,735,345	7,757,500	118,277

EXPENDITURES BY DEPARTMENT

41-35-31600	PROFESSIONAL SERVICES	-	7,500	-	7,500	-
41-35-42100	BUILDINGS & IMPROVEMENTS	-	85,000	87,707	85,000	-
41-35-46400	CONTRA - CAPITAL ASSETS	-	-	-	-	-
	SUBTOTAL SUBSTATIONS	-	92,500	87,707	92,500	-
						-
41-36-31600	PROFESSIONAL SERVICES	21,618	25,000	44,000	25,000	-
41-36-31700	REGULATORY EXPENSE	-	-	-	-	-
41-36-38910	PRINCIPAL PAYMENTS	-	-	-	-	-
41-36-38911	CONTRA-PRINCIPAL	-	-	-	-	-
41-36-38920	INTEREST EXPENSE	22,309	-	-	-	-
41-36-46400	CONTRA - CAPITAL ASSETS	-	-	-	-	-
	SUBTOTAL TRANSMISSION PROJECT	43,927	25,000	44,000	25,000	-
						-
41-40-24400	CONSTRUCTION MATERIALS & SUPPLIES	186,337	346,000	253,000	285,000	(61,000)
41-40-31600	PROFESSIONAL SERVICES	5,226	35,000	-	210,000	175,000
41-40-46400	CONTRA - CAPITAL ASSETS	-	-	-	-	-
	SUBTOTAL TRANSMISSION REBUILDING	191,562	381,000	253,000	495,000	114,000
						-
41-41-24400	CONSTRUCTION MATERIALS & SUPPLIES	-	30,000	-	37,000	7,000
41-41-31600	PROFESSIONAL SERVICES	-	-	-	-	-
41-41-46400	CONTRA-CAPITAL ASSETS	-	-	-	-	-
	SUBTOTAL STREET LIGHTING	-	30,000	-	37,000	7,000
						-
41-45-24400	CONSTRUCTION MATERIALS & SUPPLIES	-	-	-	-	-
41-45-46400	CONTRA-CAPITAL ASSETS	-	-	-	-	-
	SUBTOTAL TRANS DISTRIBUTION EXTENSIONS	-	-	-	-	-
						-
41-51-31910	WAPA BUREAU	143,068	150,000	120,000	132,000	(18,000)
41-51-31940	MUNICIPAL ENERGY AGENCY	4,789,700	4,609,524	4,943,000	5,129,400	519,876

CITY OF DELTA - 2027 BUDGET REVIEW
FUND NAME: MUNICIPAL LIGHT & POWER

ML&P REVENUE BY SOURCE

GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
41-51-31945	SAND HILLS ENERGY SOLAR	1,379	76,000	97,700	106,000	30,000
	SUBTOTAL PURCHASED POWER	4,934,147	4,835,524	5,160,700	5,367,400	531,876
						-
						-
41-53-42100	BUILDINGS & IMPROVEMENTS	-	-	-	-	-
						-
						-
41-55-12100	SALARIES	665,651	716,759	682,000	716,759	-
41-55-12200	PART-TIME SALARIES	-	-	-	-	-
41-55-12600	CELL PHONE STIPEND	2,728	801	3,137	4,479	3,678
41-55-13100	OVERTIME	2,915	150	7,000	4,500	4,350
41-55-14100	SOCIAL SECURITY	47,731	54,905	50,634	54,905	-
41-55-14200	PENSION CONTRIBUTION	25,811	35,838	33,438	35,838	-
41-55-15100	GROUP INSURANCE	140,866	165,044	165,044	165,044	-
41-55-15300	WORKERS COMPENSATION	10,658	10,646	15,073	16,000	5,354
41-55-22100	OPERATING MATERIALS & SUPPLIES	14,916	14,000	14,000	14,000	-
41-55-22800	UNIFORMS & PROTECTIVE CLOTHING	2,247	3,500	3,350	4,000	500
41-55-24300	STREET LIGHTS SUPPLIES	-	-	-	-	-
41-55-24325	LED STREET LIGHTS	6,757	7,500	2,800	7,500	-
41-55-31300	MAINTENANCE AGREEMENT	-	-	-	-	-
41-55-31600	PROFESSIONAL SERVICES	54,422	12,000	28,000	25,000	13,000
41-55-32200	ADVERTISING & LEGAL NOTICES	-	-	-	-	-
41-55-33100	TRAVEL, EDUCATION & TRAINING	2,146	4,000	1,849	4,000	-
41-55-33600	DUES, MEMBERSHIPS & SUBSCRIPTIONS	2,157	2,200	5,065	6,000	3,800
41-55-34100	TELEPHONE	3,475	1,300	1,900	2,200	900
41-55-35100	VEHICLE & EQUIPMENT USAGE	16,000	35,000	35,000	35,000	-
41-55-35150	FUEL USAGE	7,884	8,400	8,400	8,400	-
41-55-35200	FUTURE VEHICLE & EQUIPMENT REPLACEM	65,700	72,270	72,270	72,270	-
41-55-35300	REPAIRS & MAINTENANCE	50,942	42,000	56,300	54,000	12,000
41-55-36500	MEDICAL SERVICES	450	700	462	700	-
41-55-37100	LEASE EXPENSE	-	-	-	-	-
41-55-38500	IT	2,116	2,053	6,736	6,750	4,697
41-55-38710	OTHER EXPENSES	-	-	-	-	-
41-55-42100	BUILDINGS & IMPROVEMENTS	-	-	-	-	-
41-55-43200	IMPROVEMENTS OTHER THAN BUILDINGS	-	-	-	-	-
41-55-46200	EQUIPMENT	-	525,000	460,000	95,000	(430,000)
41-55-46400	CONTRA - CAPITAL ASSETS	-	-	-	-	-
	SUBTOTAL TRANSMISSION & DISTRIBUTION	1,125,572	1,714,066	1,652,458	1,332,345	(381,721)
41-57-24400	CONSTRUCTION MATERIALS & SUPPLIES	659	25,000	2,400	25,000	-
41-57-31600	PROFESSIONAL SERVICES	14,415	15,000	16,500	15,000	-
41-57-46400	CONTRA - CAPITAL ASSETS	-	-	-	-	-
	SUBTOTAL FIBER OPTIC	15,074	40,000	18,900	40,000	-
41-58-31100	LIABILITY INSURANCE	30,507	32,753	33,520	35,000	2,247
41-58-31410	ACCOUNTING & ADMINISTRATION FEE	109,549	138,014	138,014	138,014	-
41-58-31430	FRANCHISE TAX EQUIVALENTS	362,114	227,204	371,166	374,450	147,246
41-58-31600	PROFESSIONAL SERVICES	3,260	11,000	767	6,000	(5,000)
41-58-32100	POSTAGE	11,358	10,000	11,569	12,000	2,000
41-58-33100	TRAVEL, EDUCATION & TRAINING	2,142	4,000	3,600	4,000	-
41-58-33600	DUES, MEMBERSHIPS, & SUBSCRIPTIONS	-	-	-	-	-
41-58-34200	NATURAL GAS	1,944	-	1,600	800	800
41-58-34300	ELECTRICITY	-	-	-	-	-
41-58-34400	TRASH COLLECTION	735	550	550	550	-
41-58-34500	WATER SERVICE	145	250	350	350	100
41-58-34600	SEWER SERVICE	516	475	552	564	89
41-58-38400	DONATIONS & CONTRIBUTIONS	8,237	8,237	20,237	20,237	12,000
41-58-38705	MEAN LITIGATION	-	-	-	-	-
41-58-38706	CONTRA-MEAN LITIGATION	-	-	-	-	-
41-58-38708	DMEA ACQUISITION PAYMENTS	122,975	99,500	101,000	70,300	(29,200)
41-58-38710	OTHER EXPENSES	-	250	-	-	(250)
41-58-38720	INSURANCE DEDUCTIBLE	-	-	-	-	-
41-58-38890	DEPRECIATION EXPENSE	387,760	-	-	-	-

CITY OF DELTA - 2027 BUDGET REVIEW
FUND NAME: MUNICIPAL LIGHT & POWER

ML&P REVENUE BY SOURCE

GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
41-58-42100	BUILDINGS & IMPROVEMENTS	-	110,000	95,000	115,000	5,000
41-58-46400	CONTRA - CAPITAL ASSETS	-	-	-	-	-
	SUBTOTAL ADMINISTRATION & GENERAL	1,041,243	642,233	777,925	777,265	135,032
41-90-38920	INTEREST EXPENSE	(1,187)	-	-	-	-
	SUBTOTAL NON_DEPARTMENTAL	(1,187)	-	-	-	-
41-94-39048	CONTRIBUTION TO GOLF COURSE FUND	400,000	124,727	124,727	-	(124,727)
41-95-39002	TRANSFER TO GENERAL FUND	-	-	-	-	-
41-95-39018	TRANSFER TO REC CENTER FUND	-	-	-	-	-
41-95-39048	TRANSFER TO GOLF COURSE FUND	-	-	-	-	-
	SUBTOTAL TRANSFER TO OTHER FUNDS	400,000	124,727	124,727	-	(124,727)
	TOTAL ML&P EXPENDITURES	7,750,338	7,885,050	8,119,417	8,166,510	281,460
	ANNUAL SURPLUS/DEFICIT	(144,458)	(245,827)	(384,072)	(409,010)	(163,183)

CITY OF DELTA — SEWER FUND BUDGET SUMMARY

	Actual 2025	Budget 2026	Estimated 2026	Working Budget 2027
Beginning Net Position	10,806,527	11,500,000	12,050,928	11,547,558
Beginning Net Working Capital	8,832,313	3,548,526	4,669,096	4,165,726
REVENUE / SOURCES				
61 - Taxes	-	-	-	-
62 - Licenses & Permits	-	-	-	-
63 - Intergovernmental	900,126	-	100,000	-
64 - Charges for Services	2,330,928	2,502,800	2,440,290	2,515,700
65 - Fines & Forfeitures	-	-	-	-
66 - Other Revenue	483,647	196,773	402,640	238,800
67 - Other Financing Sources	-	-	-	-
Total Revenue / Sources =	3,714,701	2,699,573	2,942,930	2,754,500
EXPENDITURES / USES				
<i>Personnel</i>	640,700	631,883	542,788	623,614
<i>Charges and Services</i>	1,488,191	2,930,752	2,765,562	2,480,885
<i>Capital Outlay</i>	21,409	185,000	137,950	76,500
<i>Transfers to Other Funds</i>	320,000	-	-	-
Total Expenditures	2,470,300	3,747,635	3,446,300	3,180,999
Annual Surplus / (Deficit)	1,244,402	(1,048,062)	(503,370)	(426,499)
Ending Net Position	12,050,928	11,002,866	11,547,558	11,121,059
Ending Net Working Capital	4,669,096	2,500,464	4,165,726	3,739,227

CITY OF DELTA - 2027 BUDGET REVIEW
FUND NAME: SEWER FUND

SEWER FUND REVENUE BY SOURCE

GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
42-00-64410	COMMERCIAL USER CHARGES	437,472	474,000	455,650	474,000	-
42-00-64415	WHOLESALE USER CHARGES	8,507	9,200	-	9,200	-
42-00-64420	RESIDENTIAL USER CHARGES	1,844,810	1,972,500	1,983,172	1,985,000	12,500
42-00-64430	RURAL USER CHARGES	1,032	1,100	1,472	1,500	400
42-00-64460	INACTIVE TAP USER FEES	30,014	31,000	-	31,000	-
42-00-64490	OTHER CHARGES FOR SERVICES	9,093	15,000	-	15,000	-
	SUBTOTAL CHARGES FOR SERVICES	2,330,928	2,502,800	2,440,294	2,515,700	12,900
						-
						-
42-00-66110	INTEREST ON INVESTMENTS	88,965	60,000	113,680	114,000	54,000
	SUBTOTAL INTEREST ON INVESTMENTS	88,965	60,000	113,680	114,000	54,000
						-
42-00-64495	BAD DEBT EXPENSE/WRITEOFFS	-	-	(4)	-	-
42-00-63333	EIAF DIGESTER GRANT	900,126	-	100,000	-	-
42-00-63335	WATER POLLUTION LOAN PROCEEDS	-	-	-	-	-
42-00-63336	WATER POLLUTION LOAN PRIN. FORGIVENESS (	-	-	-	-	-
42-00-66230	OTHER RENTAL	8,629	20,673	-	8,700	(11,973)
42-00-66410	SYSTEM INVESTMENT FEES	391,350	88,500	265,000	88,500	-
42-00-66570	OTHER REVENUES	26,997	27,600	23,960	27,600	-
42-00-66585	LOAN FORGIVENESS	(32,294)	-	-	-	-
	SUBTOTAL MISCELLANEOUS REVENUE	1,294,808	136,773	388,956	124,800	(11,973)
	TOTAL SEWER REVENUE	3,714,701	2,699,573	2,942,930	2,754,500	54,927

EXPENDITURES BY DEPARTMENT

42-33-24400	CONSTRUCTION MATERIALS & SUPPLIES	11,731	205,000	15,000	205,000	-
42-33-31600	PROFESSIONAL SERVICES	9,949	525,000	400,000	525,000	-
42-33-31602	PROFESSIONAL SERVICES-SLR3-5	15,550	-	-	-	-
	SUBTOTAL MISC SEWER EXT	37,229	730,000	415,000	730,000	-
42-34-12100	SALARIES	192,081	205,809	144,800	184,000	(21,809)
42-34-12600	CELL PHONE STIPEND	725	714	553	600	(114)
42-34-13100	OVERTIME	2,245	1,000	1,725	1,800	800
42-34-14100	SOCIAL SECURITY	14,445	15,876	9,900	15,876	-
42-34-14200	PENSION CONTRIBUTION	7,465	10,290	5,525	10,290	-
42-34-15100	GROUP INSURANCE	50,139	53,011	32,800	53,011	-
42-34-15300	WORKERS COMPENSATION	5,408	5,402	6,357	5,402	-
42-34-22100	OPERATING MATERIALS & SUPPLIES	6,166	18,000	15,000	22,000	4,000
42-34-22800	UNIFORMS & PROTECTIVE CLOTHING	1,447	1,500	1,500	1,500	-
42-34-24200	REPAIR PARTS & MATERIALS	15,124	35,000	28,500	35,000	-
42-34-31300	MAINTENANCE AGREEMENT	2,666	18,400	4,000	18,400	-
42-34-31600	PROFESSIONAL SERVICES	5,194	22,000	8,500	22,000	-
42-34-33100	TRAVEL, EDUCATION, & TRAINING	1,271	1,700	250	1,700	-
42-34-33600	DUES, MEMBERSHIPS, & SUBSCRIPTIONS	-	-	-	-	-
42-34-34100	TELEPHONE	943	1,000	400	600	(400)
42-34-34200	NATURAL GAS	2,001	2,500	2,300	2,500	-
42-34-34300	ELECTRICITY	7,365	8,000	6,750	8,000	-
42-34-35100	VEHICLE & EQUIPMENT USAGE	16,000	16,000	16,000	16,000	-
42-34-35150	FUEL USAGE	8,818	8,140	11,100	12,000	3,860
42-34-35200	FUTURE VEHICLE & EQUIPMENT REPLACEM	56,827	56,827	56,827	56,827	-
42-34-35300	REPAIRS & MAINTENANCE	494	2,000	400	2,000	-
42-34-37100	LEASE EXPENSE	2,770	1,450	2,800	3,000	1,550
42-34-38710	OTHER EXPENSES	669	650	650	650	-
42-34-46200	EQUIPMENT	9,431	165,000	122,950	46,500	(118,500)
	SUBTOTAL SEWER COLLECTION	409,695	650,269	479,587	519,656	(130,613)
42-36-12100	SALARIES	273,723	243,547	243,547	250,000	6,453
42-36-12600	CELL PHONE STIPEND	964	960	960	960	-
42-36-14100	SOCIAL SECURITY	19,114	18,705	18,705	19,100	395
42-36-14200	PENSION CONTRIBUTION	9,527	12,177	12,177	12,500	323

CITY OF DELTA - 2027 BUDGET REVIEW
FUND NAME: SEWER FUND

SEWER FUND REVENUE BY SOURCE

GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
42-36-15100	GROUP INSURANCE	58,479	58,014	58,014	62,075	4,061
42-36-15300	WORKERS COMPENSATION	6,385	6,378	7,504	8,000	1,622
42-36-22100	OPERATING MATERIALS & SUPPLIES	8,402	9,000	9,000	9,000	-
42-36-22200	CHEMCIALS & LAB SUPPLIES	72,230	62,000	47,000	50,000	(12,000)
42-36-22800	UNIFORMS & PROTECTIVE CLOTHING	531	700	700	700	-
42-36-24200	REPAIR PARTS & MATERIALS	28,351	40,000	32,000	35,000	(5,000)
42-36-25100	GAS & DIESEL	1,189	1,500	1,504	2,500	1,000
42-36-25300	OIL & LUBRICANTS	1,561	2,000	2,000	4,700	2,700
42-36-31300	MAINTENANCE AGREEMENT	-	1,200	-	1,200	-
42-36-31600	PROFESSIONAL SERVICES	29,954	199,500	60,000	259,500	60,000
42-36-31820	DISCHARGE PERMITS	7,767	8,500	8,865	9,262	762
42-36-33100	TRAVEL, EDUCATION & TRAINING	300	1,200	1,000	1,200	-
42-36-33600	DUES, MEMBERSHIPS & SUBSCRIPTIONS	50	200	100	200	-
42-36-34100	TELEPHONE	616	600	600	600	-
42-36-34200	NATURAL GAS	6,163	30,000	9,000	20,000	(10,000)
42-36-34300	ELECTRICITY	87,043	176,000	166,000	176,000	-
42-36-34400	TRASH COLLECTIONS	2,254	1,620	2,332	2,332	712
42-36-34500	WATER SERVICE	16,368	8,500	15,750	15,000	6,500
42-36-34600	SEWER SERVICE	516	454	454	454	-
42-36-35100	VEHICLE & EQUIPMENT USAGE	5,200	3,500	3,500	3,500	-
42-36-35150	FUEL USAGE	813	1,500	1,500	1,500	-
42-36-35200	FUTURE VEHICLE & EQUIPMENT REPLACEM	15,913	15,913	15,913	15,913	-
42-36-36500	MEDICAL SERVICES	-	25	25	25	-
42-36-38500	IT	78	87	87	87	-
42-36-38710	OTHER EXPENSES	-	250	250	250	-
42-36-46200	EQUIPMENT	11,977	20,000	15,000	30,000	10,000
SUBTOTAL SEWER PLANT OPERATIONS		665,469	924,030	733,487	991,558	67,528
42-38-24400	CONSTRUCTION MATERIALS & SUPPLIES	-	500,474	875,000	-	(500,474)
42-38-31600	PROFESSIONAL SERVICES	(12,938)	-	-	-	-
SUBTOTAL PLANT EXPANSION		(12,938)	500,474	875,000	-	(500,474)
42-39-31100	LIABILITY INSURANCE	24,374	26,168	26,781	26,168	-
42-39-31410	ACCOUNTING & ADMINISTRATION FEE	114,894	144,747	144,747	144,747	-
42-39-31430	FRANCHISE TAX EQUIVALENTS	115,460	76,490	76,490	76,490	-
42-39-32100	POSTAGE	11,358	9,200	9,200	9,200	-
42-39-34100	TELEPHONE	469	592	592	592	-
42-39-38400	DONATIONS & CONTRIBUTIONS	8,237	8,237	8,237	8,237	-
42-39-38500	IT	324	351	350	351	-
42-39-38710	OTHER EXPENSES	3,608	-	3,608	-	-
42-39-38890	DEPRECIATION EXPENSE	589,171	-	-	-	-
SUBTOTAL SEWER ADMIN & GENERAL		867,895	265,785	270,005	265,785	-
42-90-38910	PRINCIPAL PAYMENTS	-	527,634	506,000	522,000	(5,634)
42-90-38920	INTEREST EXPENSE	182,949	149,443	167,000	152,000	2,557
SUBTOTAL LOAN PAYMENTS		182,949	677,077	673,000	674,000	(3,077)
42-95-39002	TRANSFER TO GENERAL FUND	-	-	-	-	-
42-95-39048	TRANSFER TO GOLF COURSE FUND	320,000	-	-	-	-
SUBTOTAL TRANSFER TO OTHER FUNDS		320,000	-	-	-	-
TOTAL SEWER EXPENDITURES		2,470,300	3,747,635	3,446,079	3,180,999	(566,636)
ANNUAL SURPLUS/DEFICIT		1,244,402	(1,048,062)	(503,149)	(426,499)	621,563

CITY OF DELTA — WATER FUND BUDGET SUMMARY

	Actual 2025	Budget 2026	Estimated 2026	Working Budget 2027
Beginning Net Position	6,589,648	7,100,000	7,182,191	7,354,932
Beginning Net Working Capital	2,778,118	2,768,894	3,251,060	3,423,801
REVENUE / SOURCES				
61 - Taxes	-	-	-	-
62 - Licenses & Permits	-	-	-	-
63 - Intergovernmental	4,046	370,000	-	370,000
64 - Charges for Services	3,555,241	4,191,400	3,942,373	4,156,000
65 - Fines & Forfeitures	-	-	-	-
66 - Other Revenue	385,089	142,500	224,980	148,250
67 - Other Financing Sources	-	-	-	-
Total Revenue / Sources =	3,944,377	4,703,900	4,167,353	4,674,250
EXPENDITURES / USES				
<i>Personnel</i>	530,814	558,114	473,111	516,268
<i>Charges and Services</i>	2,818,780	4,529,344	3,452,559	3,938,008
<i>Capital Outlay</i>	2,240	45,000	68,942	103,500
<i>Transfers to Other Funds</i>	-	-	-	-
Total Expenditures	3,351,834	5,132,458	3,994,612	4,557,776
Annual Surplus / (Deficit)	592,542	(428,558)	172,741	116,474
Ending Net Position	7,182,191	6,753,633	7,354,932	7,471,406
Ending Net Working Capital	3,251,060	2,340,336	3,423,801	3,540,275

CITY OF DELTA - 2027 BUDGET REVIEW
FUND NAME: WATER FUND

WATER REVENUE BY SOURCE

GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
45-00-64410	COMMERCIAL USER CHARGES	961,708	1,106,500	1,125,700	1,130,000	23,500
45-00-64415	WHOLESALE USER CHARGES	202,074	267,000	150,000	225,000	(42,000)
45-00-64416	RAW WATER	20,696	22,000	-	22,000	-
45-00-64420	RESIDENTIAL USER CHARGES	2,308,322	2,717,000	2,615,000	2,717,000	-
45-00-64430	RURAL USER CHARGES	42,740	51,100	43,040	47,000	(4,100)
45-00-64490	OTHER CHARGES FOR SERVICES	19,701	27,800	4,455	15,000	(12,800)
45-00-64417	TRI COUNTY AUGMENTATION	-	-	4,178	-	-
	SUBTOTAL CHARGES FOR SERVICES	3,555,241	4,191,400	3,942,373	4,156,000	(35,400)
45-00-66110	INTEREST ON INVESTMENTS	82,437	42,500	94,665	42,500	-
	SUBTOTAL INTEREST ON INVESTMENTS	82,437	42,500	94,665	42,500	-
45-00-63331	FEDERAL GRANT	4,046	370,000	-	370,000	-
45-00-66230	OTHER RENTAL	750	-	750	750	750
45-00-66410	SYSTEM INVESTMENT FEES	216,200	60,000	95,000	60,000	-
45-00-66411	WATER TAPPING FEE	53,364	10,000	-	10,000	-
45-00-66570	OTHER REVENUES	32,338	30,000	34,565	35,000	5,000
	SUBTOTAL MISCELLANEOUS REVENUE	306,699	470,000	130,315	475,750	5,750
	TOTAL WATER REVENUE	3,944,377	4,703,900	4,167,353	4,674,250	(29,650)

EXPENDITURES BY DEPARTMENT

45-41-22100	OPERATING MATERIALS & SUPPLIES	-	1,000	-	1,000	-
45-41-31600	PROFESSIONAL SERVICES	8,020	10,000	-	10,000	-
45-41-31970	TRI-COUNTY (DALLAS) CONTRACT	320,472	320,457	320,470	320,475	18
45-41-33600	DUES, MEMBERSHIPS & SUBSCRIPTIONS	11,205	12,000	11,678	12,000	-
45-41-35100	VEHICLE & EQUIPMENT USAGE	6,500	3,014	3,014	3,014	-
45-41-35150	FUEL USAGE	1,950	1,985	2,217	2,300	315
45-41-35200	FUTURE VEHICLE & EQUIPMENT REPLACEM	12,746	11,471	11,471	11,471	-
	SUBTOTAL SOURCE OF SUPPLY	360,892	359,927	348,850	360,260	333
45-42-22100	OPERATING MATERIALS & SUPPLIS	4,285	12,500	10,000	12,500	-
45-42-31600	PROFESSIONAL SERVICES	51,463	250,000	25,000	350,000	100,000
45-42-33100	TRAVEL, EDUCATION & TRAINING	-	15,000	-	15,000	-
	SUBTOTAL TRANSMISSION PROJECT	55,748	277,500	35,000	377,500	100,000
45-43-31600	PROFESSIONAL SERVICES	1,229,143	1,423,000	1,264,300	1,423,000	-
	SUBTOTAL WATER TREATMENT	1,229,143	1,423,000	1,264,300	1,423,000	-
						-
45-44-34300	ELECTRICITY	9,267	10,000	10,765	11,500	1,500
	SUBTOTAL PUMPING STATION	9,267	10,000	10,765	11,500	1,500
45-46-12100	SALARIES	371,083	382,027	335,345	336,600	(45,427)
45-46-12600	CELL PHONE STIPEND	1,381	1,350	1,177	1,350	-
45-46-13100	OVERTIME	7,147	3,500	3,480	3,500	-
45-46-14100	SOCIAL SECURITY & MEDICARE	29,452	29,596	24,665	29,596	-
45-46-14200	PENSION CONTRIBUTION	15,499	19,101	15,317	19,101	-
45-46-15100	GROUP INSURANCE	87,313	103,621	70,865	103,621	-
45-46-15300	WORKERS COMPENSATION	18,940	18,919	22,262	22,500	3,581
45-46-22100	OPERATING MATERIALS & SUPPLIES	24,313	28,500	17,500	28,500	-
45-46-22800	UNIFORMS & PROTECTIVE CLOTHING	699	1,200	1,200	1,200	-
45-46-24200	REPAIR PARTS & MATERIALS	229,475	260,000	200,000	308,000	48,000
45-46-24600	ASPHALT & OTHER SURFACING	9,866	10,000	8,500	10,000	-
45-46-31300	MAINTENANCE AGREEMENT	5,030	14,500	5,400	14,500	-
45-46-31600	PROFESSIONAL SERVICES	58,367	75,000	45,000	75,000	-
45-46-33100	TRAVEL, EDUCATION & TRAINING	6,080	2,000	1,300	2,000	-
45-46-33600	DUES, MEMBERSHIPS, & SUBSCRIPTIONS	173	1,550	1,500	2,250	700
45-46-35100	VEHICLE & EQUIPMENT USAGE	39,500	59,969	59,969	59,969	-

CITY OF DELTA - 2027 BUDGET REVIEW
FUND NAME: WATER FUND

WATER REVENUE BY SOURCE

GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
45-46-35150	FUEL USAGE	11,650	10,925	13,400	14,000	3,075
45-46-35200	FUTURE VEHICLE & EQUIPMENT REPLACEM	65,067	71,573	71,573	71,573	-
45-46-35300	REPAIRS & MAINTENANCE	-	1,500	-	1,500	-
45-46-36500	MEDICAL SERVICES	63	-	-	-	-
45-46-37200	MACHINERY AND EQUIPMENT RENTAL	-	-	-	5,000	5,000
45-46-38500	IT	1,057	959	2,575	2,600	1,641
45-46-38710	OTHER EXPENSES	775	-	-	-	-
45-46-43200	IMPROVEMENTS OTHER THAN BUILDINGS	-	40,000	66,442	52,000	12,000
45-46-46200	EQUIPMENT	2,240	5,000	2,500	51,500	46,500
SUBTOTAL TRANSMISSION & DISTRIBUTION		985,166	1,140,790	969,970	1,215,860	75,070
45-49-31100	LIABILITY INSURANCE	20,071	21,548	22,054	21,548	-
45-49-31410	ACCOUNTING & ADMINISTRATION FEE	96,611	121,714	121,714	121,714	-
45-49-31430	FRANCHISE TAX EQUIVALENTS	174,753	128,014	180,323	128,014	-
45-49-31600	PROFESSIONAL SERVICES	3,240	-	-	-	-
45-49-32100	POSTAGE	11,358	9,200	11,570	11,750	2,550
45-49-33100	TRAVEL, EDUCATION & TRAINING	154	-	-	-	-
45-49-34100	TELEPHONE	923	765	930	930	165
45-49-34500	WATER SERVICE	2,210	1,000	2,136	2,200	1,200
45-49-38890	DEPRECIATION EXPENSE	298,903	-	-	-	-
SUBTOTAL ADMINISTRATION & GENERAL		608,224	282,241	338,727	286,156	3,915
45-50-24400	CONSTRUCTION MATERIALS & SUPPLIES	86,337	182,000	127,000	148,500	(33,500)
45-50-31600	PROFESSIONAL SERVICES	17,057	1,457,000	900,000	735,000	(722,000)
SUBTOTAL MISC WATER PROJECTS		103,394	1,639,000	1,027,000	883,500	(722,000)
45-95-39002	TRANSFER TO GENERAL FUND	-	-	-	-	-
SUBTOTAL TRANSFER TO OTHER FUNDS		-	-	-	-	-
TOTAL WATER EXPENDITURES		3,351,834	5,132,458	3,994,612	4,557,776	(541,182)
ANNUAL SURPLUS/DEFICIT		592,542	(428,558)	172,741	116,474	511,532

CITY OF DELTA — REFUSE FUND BUDGET SUMMARY

	Actual 2025	Budget 2026	Estimated 2026	Working Budget 2027
Beginning Net Position	1,033,908	-	1,368,375	1,321,681
Beginning Net Working Capital	1,037,926	1,336,580	1,376,077	1,329,383
REVENUE / SOURCES				
61 - Taxes	-	-	-	-
62 - Licenses & Permits	-	-	-	-
63 - Intergovernmental	-	-	-	-
64 - Charges for Services	1,388,576	1,384,250	1,406,671	1,409,000
65 - Fines & Forfeitures	-	-	-	-
66 - Other Revenue	68,273	33,000	53,256	45,250
67 - Other Financing Sources	-	-	-	-
Total Revenue / Sources =	1,456,849	1,417,250	1,459,927	1,454,250
EXPENDITURES / USES				
Personnel	160,359	214,560	135,345	210,786
Charges and Services	962,024	1,468,984	1,371,276	1,075,227
Capital Outlay	-	-	-	-
Transfers to Other Funds	-	-	-	-
Total Expenditures	1,122,383	1,683,544	1,506,621	1,286,013
Annual Surplus / (Deficit)	334,466	(266,294)	(46,694)	168,237
Ending Net Position	1,368,375	1,102,081	1,321,681	1,489,918
Ending Net Working Capital	\$1,376,077	\$1,109,783	\$1,329,383	\$1,497,620

CITY OF DELTA - 2027 BUDGET REVIEW
FUND NAME: REFUSE

REFUSE REVENUE BY SOURCE

GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
47-00-64410	COMMERCIAL USER CHARGES	397,040	397,700	399,745	400,000	2,300
47-00-64415	WHOLESALE USER CHARGES	38,215	36,550	43,850	44,000	7,450
47-00-64420	RESIDENTIAL USER CHARGES	953,320	950,000	963,081	965,000	15,000
	SUBTOTAL CHARGES FOR SERVICES	1,388,576	1,384,250	1,406,676	1,409,000	24,750
						-
47-00-66110	INTEREST ON INVESTMENTS	47,225	18,000	38,042	30,000	12,000
	SUBTOTAL INTEREST ON INVESTMENTS	47,225	18,000	38,042	30,000	12,000
						-
47-00-64495	BAD DEBT EXPENSE/WRITEOFFS	-	-	(5)	-	-
47-00-66570	OTHER REVENUES	21,048	15,000	15,214	15,250	250
	SUBTOTAL MISCELLANEOUS REVENUE	21,048	15,000	15,209	15,250	250
						-
	TOTAL REFUSE REVENUE	1,456,849	1,417,250	1,459,927	1,454,250	37,000

EXPENDITURES BY DEPARTMENT

						-
47-31-12100	SALARIES	109,289	151,156	92,250	147,882	(3,274)
47-31-12600	CELL PHONE STIPEND	96	100	95	100	-
47-31-13100	OVERTIME	2,194	1,500	1,000	1,000	(500)
47-31-14100	SOCIAL SECURITY	8,052	11,686	7,165	11,686	-
47-31-14200	PENSION CONTRIBUTION	4,328	7,558	4,596	7,558	-
47-31-15100	GROUP INSURANCE	27,599	33,769	19,894	33,769	-
47-31-15300	WORKERS COMPENSATION	8,801	8,791	10,345	8,791	-
47-31-22100	OPERATING MATERIALS & SUPPLIES	1,099	1,500	1,250	1,500	-
47-31-22150	TRASH CAN REPLACEMENT	54,280	45,000	19,375	45,000	-
47-31-22800	UNIFORMS & PROTECTIVE CLOTHING	920	1,500	1,500	1,500	-
47-31-31100	LIABILITY INSURANCE	3,498	3,756	3,845	3,900	144
47-31-31410	ACCOUNTING & ADMINISTRATION FEE	98,176	123,685	123,685	123,685	-
47-31-31430	FRANCHISE TAX EQUIVALENTS	68,892	42,560	46,753	42,560	-
47-31-32100	POSTAGE	11,358	11,000	11,571	11,750	750
47-31-35100	VEHICLE & EQUIPMENT USAGE	112,000	105,800	105,800	105,800	-
47-31-35150	FUEL USAGE	30,952	26,251	39,995	40,000	13,749
47-31-35200	FUTURE VEHICLE & EQUIPMENT REPLACEM	238,120	261,932	261,932	261,932	-
47-31-36500	MEDICAL SERVICES	126	-	93	100	100
47-31-38300	TRASH DUMPING FEES	342,603	396,000	325,603	396,000	-
47-31-38710	OTHER EXPENSES	-	450,000	429,874	41,500	(408,500)
	SUBTOTAL TRASH COLLECTION	1,122,383	1,683,544	1,506,621	1,286,013	(397,531)
						-
47-95-39002	TRANSFER TO GENERAL FUND	-	-	-	-	-
	SUBTOTAL TRANSFER TO OTHER FUNDS	-	-	-	-	-
						-
	TOTAL REFUSE EXPENDITURES	1,122,383	1,683,544	1,506,621	1,286,013	(397,531)
						-
	ANNUAL SURPLUS/DEFICIT	334,466	(266,294)	(46,694)	168,237	434,531

CITY OF DELTA — INTERNAL SERVICES FUND BUDGET SUMMARY

	Actual 2025	Budget 2026	Estimated 2026	Working Budget 2027
Beginning Net Position	2,005,057		1,952,322	2,496,251
Beginning Net Working Capital	409,304	444,091	396,927	940,856
REVENUE / SOURCES				
61 - Taxes	-	-	-	-
62 - Licenses & Permits	-	-	-	-
63 - Intergovernmental	-	-	-	-
64 - Charges for Services	1,632,713	1,746,780	1,777,765	1,778,684
65 - Fines & Forfeitures	-	-	-	-
66 - Other Revenue	5,807	42,000	9,200	8,000
67 - Other Financing Sources	35,115	-	70,957	-
Total Revenue / Sources =	1,673,635	1,788,780	1,857,922	1,786,684
EXPENDITURES / USES				
Personnel	337,149	353,167	323,306	354,584
Charges and Services	1,392,350	859,843	910,824	903,319
Capital Outlay	(3,130)	155,000	79,863	329,200
Transfers to Other Funds	-	-	-	-
Total Expenditures	1,726,369	1,368,010	1,313,993	1,587,103
Annual Surplus / (Deficit)	(52,734)	420,770	543,929	199,581
Ending Net Position	1,952,322	2,373,092	2,496,251	2,695,832
Ending Net Working Capital	396,927	817,697	940,856	1,140,437

CITY OF DELTA - 2027 BUDGET REVIEW
FUND NAME: INTERNAL SERVICES FUND

ISF REVENUE BY SOURCE

GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
71-00-64730	EQUIPMENT MAINTENANCE SERVICES	503,223	591,227	591,227	591,227	-
71-00-64735	EQUIPMENT FUEL CHARGES	137,808	145,096	176,081	177,000	31,904
71-00-64740	EQUIPMENT REPLACEMENT CHARGES	991,683	1,010,457	1,010,457	1,010,457	-
	SUBTOTAL CHARGES FOR SERVICES	1,632,713	1,746,780	1,777,765	1,778,684	31,904
71-00-66110	INTEREST ON INVESTMENTS	3,595	42,000	9,200	8,000	(34,000)
	SUBTOTAL INTEREST ON INVESTMENTS	3,595	42,000	9,200	8,000	(34,000)
71-00-66570	OTHER REVENUES	2,212	-	-	-	-
71-00-67210	SALE OF ASSETS	-	-	-	-	-
71-00-67220	INSURANCE RECOVERIES	35,115	-	70,957	-	-
	SUBTOTAL MISCELLANEOUS REVENUE	37,327	-	70,957	-	-
	TOTAL ISF REVENUE	1,673,635	1,788,780	1,857,922	1,786,684	(2,096)

EXPENDITURES BY DEPARTMENT

71-62-12100	SALARIES	245,509	255,685	230,000	255,685	-
71-62-12600	CELL PHONE STIPEND	16	30	30	30	-
71-62-13100	OVERTIME	534	-	842	-	-
71-62-14100	SOCIAL SECURITY & MEDICARE	17,934	19,562	16,900	19,562	-
71-62-14200	PENSION CONTRIBUTION	9,247	12,784	11,500	12,784	-
71-62-15100	GROUP INSURANCE	57,060	58,023	55,700	58,023	-
71-62-15300	WORKERS COMPENSATION	6,851	7,083	8,334	8,500	1,417
71-62-22100	OPERATING MATERIALS & SUPPLIES	19,865	18,000	14,174	18,000	-
71-62-22800	UNIFORMS & PROTECTIVE CLOTHING	685	1,000	425	1,000	-
71-62-25100	GAS & DIESEL	141,869	165,000	190,000	208,000	43,000
71-62-25300	OIL & LUBRICANTS	17,625	18,500	10,349	14,500	(4,000)
71-62-25400	TIRES, BATTERIES & ACCESSORIES	54,495	49,500	39,981	45,500	(4,000)
71-62-31100	LIABILITY INSURANCE	5,728	3,756	3,844	3,756	-
71-62-31300	Maintenance Agreement	29,292	32,500	32,500	32,500	-
71-62-33100	TRAVEL, EDUCATION & TRAINING	1,504	1,100	597	1,100	-
71-62-31600	PROFESSIONAL SERVICES	-	10,000	9,033	10,000	-
71-62-33600	DUES, MEMBERSHIPS & SUBSCRIPTIONS	2,860	2,900	3,705	3,700	800
71-62-34100	TELEPHONE	894	850	789	850	-
71-62-34200	NATURAL GAS	5,374	6,500	5,525	6,500	-
71-62-34300	ELECTRICITY	3,497	4,100	3,250	4,000	(100)
71-62-34400	TRASH COLLECTIONS	588	540	504	540	-
71-62-34500	WATER SERVICE	261	290	225	290	-
71-62-34600	SEWER SERVICE	516	454	474	454	-
71-62-35100	VEHICLE & EQUIPMENT USAGE	35,000	31,500	31,500	31,500	-
71-62-35150	FUEL USAGE	6,147	7,400	5,048	6,200	(1,200)
71-62-35200	FUTURE VEHICLE & EQUIPMENT REPLACEMENT	33,970	44,880	44,880	44,880	-
71-62-35300	REPAIRS & MAINTENANCE	3,744	3,000	1,744	3,000	-
71-62-35310	FLEET MAINTENANCE	367,277	325,000	375,000	325,000	-
71-62-38500	IT	1,057	995	2,866	1,700	705
71-62-38710	OTHER EXPENSES	179	300	108	300	-
71-62-42100	BUILDING & IMPROVEMENTS	-	2,500	-	2,500	-
71-62-46200	EQUIPMENT	-	2,500	3,593	11,700	9,200
	SUBTOTAL SERVICE FACILITY	1,069,574	1,086,232	1,103,420	1,132,054	45,822
71-65-31100	LIABILITY INSURANCE	56,056	57,791	62,916	66,062	8,271
71-65-31410	ACCOUNTING & ADMINISTRATION FEE	71,387	71,387	71,387	71,387	-
71-65-38710	OTHER EXPENSES	-	100	-	100	-
71-65-38720	INSURANCE DEDUCTIBLE	6,000	2,500	-	2,500	-
71-65-38890	DEPRECIATION EXPENSE	526,482	-	-	-	-
	SUBTOTAL ADMIN & GENERAL	659,925	131,778	134,303	140,049	8,271

CITY OF DELTA - 2027 BUDGET REVIEW
FUND NAME: INTERNAL SERVICES FUND

ISF REVENUE BY SOURCE						
GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
71-70-46200	EQUIPMENT	-	70,000	-	70,000	-
71-70-46300	VEHICLES	-	80,000	76,270	245,000	165,000
71-70-46500	Gain or loss on disposal of assets	(3,130)	-	-	-	-
SUBTOTAL CAPITAL REPLACEMENT		(3,130)	150,000	76,270	315,000	165,000
TOTAL ISF EXPENDITURES		1,726,369	1,368,010	1,313,993	1,587,103	219,093
ANNUAL SURPLUS/DEFICIT		(52,734)	420,770	543,929	199,581	(221,189)

CITY OF DELTA — PERPETUAL CARE FUND BUDGET SUMMARY

	Actual 2025	Budget 2026	Estimated 2026	Working Budget 2027
Beginning Fund Balance	\$82,065	\$84,565	\$82,455	\$90,055
REVENUE / SOURCES				
61 - Taxes	-	-	-	-
62 - Licenses & Permits	-	-	-	-
63 - Intergovernmental	-	-	-	-
64 - Charges for Services	\$6,190	\$3,500	\$5,300	\$3,500
65 - Fines & Forfeitures	-	-	-	-
66 - Other Revenue	-	-	\$2,300	\$2,000
67 - Other Financing Sources	\$17,163	-	-	-
Total Revenue / Sources =	\$23,353	\$3,500	\$7,600	\$5,500
EXPENDITURES / USES				
Personnel	-	-	-	-
Charges and Services	\$21,888	-	-	-
Capital Outlay	\$1,075	\$1,000	-	\$1,000
Transfers to Other Funds	-	-	-	-
Total Expenditures	\$22,963	\$1,000	-	\$1,000
Annual Surplus / (Deficit)	\$390	\$2,500	\$7,600	\$4,500
Ending Fund Balance	\$82,455	\$87,065	\$90,055	\$94,555

CITY OF DELTA - 2027 BUDGET REVIEW
FUND NAME: PERPETUAL CARE FUND

PERPETUAL CARE REVENUE BY SOURCE						
GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
51-00-64520	CEMETERY LOTS	6,190	3,500	5,300	3,500	\$0
	SUBTOTAL OTHER FINANCING SOURCES	6,190	3,500	5,300	3,500	\$0
						\$0
51-00-66110	INTEREST ON INVESTMENTS	-	-	2,300	2,000	\$2,000
	SUBTOTAL INTEREST ON INVESTMENTS	-	-	2,300	2,000	2,000
51-00-67220	INSURANCE RECOVERIES	17,163	-	-	-	\$0
	TOTAL PERPETUAL CARE REVENUE	23,353	3,500	7,600	5,500	2,000
EXPENDITURES BY DEPARTMENT						
51-33-35300	REPAIRS & MAINTENANCE	21,888	-	-	-	\$0
51-33-49100	CEMETERY LOTS	1,075	1,000	-	1,000	\$0
	SUBTOTAL EXPENDITURES	22,963	1,000	-	1,000	\$0
	TOTAL EXPENDITURES	22,963	1,000	-	1,000	-
	ANNUAL SURPLUS/DEFICIT	390	2,500	7,600	4,500	2,000

CITY OF DELTA — DEBT SERVICE FUND BUDGET SUMMARY

	Actual 2025	Budget 2026	Estimated 2026	Working Budget 2027
Beginning Fund Balance	11,224	13,983	11,669	12,169
REVENUE / SOURCES				
61 - Taxes	-	-	-	-
62 - Licenses & Permits	-	-	-	-
63 - Intergovernmental	-	-	-	-
64 - Charges for Services	-	-	-	-
65 - Fines & Forfeitures	-	-	-	-
66 - Other Revenue	445	374	500	374
67 - Other Financing Sources	2,006,050	2,009,050	2,009,050	2,006,000
Total Revenue / Sources =	2,006,495	2,009,424	2,009,550	2,006,374
EXPENDITURES / USES				
Personnel	-	-	-	-
Charges and Services	2,006,049	2,005,300	2,009,050	2,005,300
Capital Outlay	-	-	-	-
Transfers to Other Funds	-	-	-	-
Total Expenditures	2,006,049	2,005,300	2,009,050	2,005,300
Annual Surplus / (Deficit)	445	4,124	500	1,074
Ending Fund Balance	11,669	18,107	12,169	13,243

CITY OF DELTA - 2027 BUDGET REVIEW
FUND NAME: DEBT SERVICE FUND

DEBT SERVICE FUND REVENUE BY SOURCE

GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
90-00-63331	GRANTS	-	-	-	-	-
90-00-67719	TRANSFER FROM CWC	1,231,050	1,234,050	1,234,050	1,231,000	(3,050)
90-00-67795	TRANSFER FROM BACK THE BADGE	775,000	775,000	775,000	775,000	-
	SUBTOTAL OTHER FINANCING SOURCES	2,006,050	2,009,050	2,009,050	2,006,000	(3,050)
						-
90-00-66110	INTEREST ON INVESTMENTS	445	374	500	374	-
	SUBTOTAL INTEREST ON INVESTMENTS	445	374	500	374	-
						-
	TOTAL DEBT SERVICE REVENUE	2,006,495	2,009,424	2,009,550	2,006,374	(3,050)

EXPENDITURES BY DEPARTMENT

Truck Route Bond Payments

90-19-38910	PRINCIPAL PAYMENT	640,000	705,000	675,000	705,000	-
90-19-38920	INTEREST PAYMENT	591,050	525,300	559,050	525,300	-
	SUBTOTAL BOND PAYMENTS	1,231,050	1,230,300	1,234,050	1,230,300	-

Lease Payment for Police Facility - Back the Badge

90-95-38910	PRINCIPAL PAYMENT	614,317	656,547	656,547	656,547	-
90-95-38920	INTEREST PAYMENT	160,682	118,453	118,453	118,453	-
	SUBTOTAL BACK THE BADGE PAYMENT	774,999	775,000	775,000	775,000	-

TOTAL DEBT SERVICE EXPENDITURES	2,006,049	2,005,300	2,009,050	2,005,300	-
ANNUAL SURPLUS/DEFICIT	445	4,124	500	1,074	(3,050)

CITY OF DELTA — BACK THE BADGE FUND BUDGET SUMMARY

	Actual 2025	Budget 2026	Estimated 2026	Working Budget 2027
Beginning Fund Balance	295,774	489,873	296,663	240,036
REVENUE / SOURCES				
61 - Taxes	1,349,301	1,254,269	1,320,000	1,320,000
62 - Licenses & Permits	-	-	-	-
63 - Intergovernmental	-	-	-	-
64 - Charges for Services	-	-	-	-
65 - Fines & Forfeitures	-	-	-	-
66 - Other Revenue	19,241	14,100	2,100	2,000
67 - Other Financing Sources	-	-	-	-
Total Revenue / Sources =	1,368,542	1,268,369	1,322,100	1,322,000
EXPENDITURES / USES				
Personnel	-	-	-	-
Charges and Services	-	-	-	-
Capital Outlay	-	-	-	-
Transfers to Other Funds	1,367,653	1,378,727	1,378,727	1,185,000
Total Expenditures	1,367,653	1,378,727	1,378,727	1,185,000
Annual Surplus / (Deficit)	889	(110,358)	(56,627)	137,000
Ending Fund Balance	296,663	379,515	240,036	377,036

CITY OF DELTA - 2027 BUDGET REVIEW
FUND NAME: BACK THE BADGE FUND

BACK THE BADGE REVENUE BY SOURCE						
GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
95-00-61310	SALES TAX	1,349,301	1,254,269	1,320,000	1,320,000	65,731
	SUBTOTAL OTHER FINANCING SOURCES	1,349,301	1,254,269	1,320,000	1,320,000	65,731
95-00-66110	INTEREST ON INVESTMENTS	19,241	14,100	2,100	2,000	(12,100)
	SUBTOTAL INTEREST ON INVESTMENTS	19,241	14,100	2,100	2,000	(12,100)
	TOTAL DEBT SERVICE REVENUE	1,368,542	1,268,369	1,322,100	1,322,000	53,631
EXPENDITURES BY DEPARTMENT						
Transfers						
95-95-39002	TRANSFER TO GENERAL FUND	592,653	603,727	603,727	410,000	(193,727)
95-95-39090	TRANSFER TO DEBT SERVICE FUND	775,000	775,000	775,000	775,000	-
	SUBTOTAL TRANSFERS	1,367,653	1,378,727	1,378,727	1,185,000	(193,727)
	TOTAL TRANSFERS	1,367,653	1,378,727	1,378,727	1,185,000	(193,727)
	ANNUAL SURPLUS/DEFICIT	889	(110,358)	(56,627)	137,000	247,358

CITY OF DELTA — DURA FUND BUDGET SUMMARY

	Actual 2025	Budget 2026	Estimated 2026	Working Budget 2027
Beginning Fund Balance	41,471	45,560	42,553	32,233
REVENUE / SOURCES				
61 - Taxes	-	-	-	-
62 - Licenses & Permits	-	-	-	-
63 - Intergovernmental	29,983	36,139	36,139	36,139
64 - Charges for Services	-	-	-	-
65 - Fines & Forfeitures	-	-	-	-
66 - Other Revenue	-	-	7,740	16,100
67 - Other Financing Sources	-	-	-	-
Total Revenue / Sources =	29,983	36,139	43,879	52,239
EXPENDITURES / USES				
Personnel	-	-	-	-
Charges and Services	13,257	-	14,199	10,000
Capital Outlay	15,644	40,000	40,000	40,000
Transfers to Other Funds	-	-	-	-
Total Expenditures	28,901	40,000	54,199	50,000
Annual Surplus / (Deficit)	1,082	(3,861)	(10,320)	2,239
Ending Fund Balance	42,553	41,699	32,233	34,472

CITY OF DELTA - 2027 BUDGET REVIEW
FUND NAME: DURA FUND

PERPETUAL CARE REVENUE BY SOURCE						
GL Number	Account Description	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change \$
92-00-63325	PROPERTY TAX	29,983	36,139	36,139	36,139	-
	SUBTOTAL PROPERTY TAXES	29,983	36,139	36,139	36,139	-
						-
92-00-66110	INTEREST ON INVESTMENTS	-	-	1,300	-	-
	SUBTOTAL INTEREST ON INVESTMENTS	-	-	1,300	-	-
						-
92-00-66250	Facility Rental	-	-	6,440	16,100	16,100
	SUBTOTAL OTHER REVENUE	-	-	6,440	16,100	16,100
	TOTAL DURA REVENUE	29,983	36,139	43,879	52,239	16,100
EXPENDITURES BY DEPARTMENT						
92-10-31600	PROFESSIONAL SERVICES	13,027	-	14,199	10,000	10,000
92-10-38710	OTHER EXPENSES	230	-	-	-	-
92-10-42100	BUILDINGS & IMPROVEMENTS	15,644	40,000	40,000	40,000	-
	SUBTOTAL EXPENDITURES	28,901	40,000	54,199	50,000	10,000
	TOTAL EXPENDITURES	28,901	40,000	54,199	50,000	10,000
	ANNUAL SURPLUS/DEFICIT	1,082	(3,861)	(10,320)	2,239	6,100

CITY OF DELTA — CAPITAL DECISION SUMMARY

Council sets the weights. Departments score the projects. This page shows the resulting priorities.

Projects Entered	45
Total Requested	\$16,573,259
Priority 1 Projects	1
Priority 1 Cost	\$362,500
Funding Detail	See project list below

Council Weight	Relative %
Emergency / Catastrophic	13%
Public Health & Safety	13%
Regulatory / Legal	13%
Economic Development	13%
Operating Cost Reduction	13%
Protects Existing Assets	13%
Service / Community Benefit	13%
Outside Funding / Leverage	13%

VIEW BY:
Overall Priority

PROJECT	DEPARTMENT	FUND	FUNDING SOURCE	COST	SCORE	PRIORITY
Walmart Lift Station Rehabilitation	Sewer	Sewer	Current Revenue	\$362,500	75.0	PRIORITY 1 - CRITICAL
Stormwater Plan and Revenue Evaluation (MS4)	Stormwater	CWCI	Current Revenue	\$75,000	70.8	PRIORITY 2 - HIGH
Incerta Valves - Riley,3rd, Hastings	Water	Water	Current Revenue	\$50,000	70.8	PRIORITY 2 - HIGH
Main Street Project	Streets	CWCI	Grant	\$11,650,000	70.8	PRIORITY 2 - HIGH
7th St Stormwater Design	Stormwater	CWCI	Current Revenue	\$100,000	62.5	PRIORITY 2 - HIGH
Main Street w/Meter Pits (Lead/Copper)	Water	Water	Current Revenue	\$185,000	62.5	PRIORITY 2 - HIGH
Pothole / Crack Seal Campaign	Streets	CWCI	Current Revenue	\$50,000	62.5	PRIORITY 2 - HIGH
13th St / 1550 Rd	Streets	CWCI	Current Revenue	\$75,000	62.5	PRIORITY 2 - HIGH
Wellness Pool Boiler	Parks and Rec	Parks and Rec	Transfer from Other Fund	\$57,000	58.3	PRIORITY 2 - HIGH
Recurring Capitol Replacements	ML&P	ML&P	Current Revenue	\$140,000	58.3	PRIORITY 2 - HIGH
SLR 5 Howard Alley line replacement	Sewer	Sewer	Current Revenue	\$210,000	58.3	PRIORITY 2 - HIGH
Engineering - 1600Rd	Sewer	Sewer	Current Revenue	\$50,000	58.3	PRIORITY 2 - HIGH
1675 Rd (Trap Club-Soccer Fields)	Streets	CWCI	Current Revenue	\$67,142	58.3	PRIORITY 2 - HIGH
Meeker (92-4th)	Streets	CWCI	Current Revenue	\$165,844	58.3	PRIORITY 2 - HIGH
Meeker (9th-13th)	Streets	CWCI	Current Revenue	\$177,631	58.3	PRIORITY 2 - HIGH
8th St (Dodge-384)	Streets	CWCI	Current Revenue	\$61,000	58.3	PRIORITY 2 - HIGH
A St (6th-7th)	Streets	CWCI	Current Revenue	\$81,000	58.3	PRIORITY 2 - HIGH
Stafford (Hwy92-Crawford)	Streets	CWCI	Current Revenue	\$203,600	58.3	PRIORITY 2 - HIGH
Hartig (3rd-Hillcrest)	Streets	CWCI	Current Revenue	\$112,000	58.3	PRIORITY 2 - HIGH
Patching for utility line replacements	Streets	CWCI	Current Revenue	\$164,000	58.3	PRIORITY 2 - HIGH
Recurring valve/hydrant replacements	Water	Water	Current Revenue	\$100,000	54.2	PRIORITY 3 - MODERATE
Silver St Waterline Replacement	Water	Water	Current Revenue	\$110,000	54.2	PRIORITY 3 - MODERATE
Garnet Ave line replacement	Sewer	Sewer	Current Revenue	\$90,000	54.2	PRIORITY 3 - MODERATE
Cottonwood	Streets	CWCI	Current Revenue	\$31,167	54.2	PRIORITY 3 - MODERATE
Criterion	Streets	CWCI	Current Revenue	\$21,156	54.2	PRIORITY 3 - MODERATE
Fox Hollow	Streets	CWCI	Current Revenue	\$67,112	54.2	PRIORITY 3 - MODERATE
Pioneer Circle	Streets	CWCI	Current Revenue	\$41,423	54.2	PRIORITY 3 - MODERATE
Sunrise / Sunset	Streets	CWCI	Current Revenue	\$38,684	54.2	PRIORITY 3 - MODERATE
Sidewalk Replacement	Streets	CWCI	Current Revenue	\$50,000	54.2	PRIORITY 3 - MODERATE
8th Street Waterline Replacement	Water	Water	Current Revenue	\$167,000	50.0	PRIORITY 3 - MODERATE
Short St line replacement	Sewer	Sewer	Current Revenue	\$110,000	50.0	PRIORITY 3 - MODERATE
A St Waterline Replacement	Water	Water	Current Revenue	\$182,000	45.8	PRIORITY 3 - MODERATE
Porter #2 Headgate Replacement	Water	Water	Current Revenue	\$75,000	45.8	PRIORITY 3 - MODERATE
New Circuit Coordination Study	ML&P	ML&P	Current Revenue	\$85,000	41.7	PRIORITY 3 - MODERATE
Stormwater Infrastructure improvements	Stormwater	CWCI	Current Revenue	\$75,000	41.7	PRIORITY 3 - MODERATE
Mountain Water	Water	Water	Current Revenue	\$250,000	41.7	PRIORITY 3 - MODERATE
Power Lines for New Circuit	ML&P	ML&P	Current Revenue	\$145,000	37.5	PRIORITY 3 - MODERATE
New Facility Siding & Roof Repairs	ML&P	ML&P	Current Revenue	\$115,000	37.5	PRIORITY 3 - MODERATE
Contract Bore and Trenching	ML&P	ML&P	Current Revenue	\$210,000	33.3	PRIORITY 4 - DISCRETIONARY
Hwy 92 / Salvation Army	Stormwater	CWCI	Current Revenue	\$100,000	33.3	PRIORITY 4 - DISCRETIONARY
Cemetery Road reseal	General	General Fund	Current Revenue	\$50,000	29.2	PRIORITY 4 - DISCRETIONARY
Storage and Bathroom remodel at PW Yard	Facilities	CWCI	Current Revenue	\$166,000	29.2	PRIORITY 4 - DISCRETIONARY
Weight Circuit Machines	Parks and Rec	Parks and Rec	Transfer from Other Fund	\$72,000	20.8	PRIORITY 4 - DISCRETIONARY
Fork Lift (Equipment)	ML&P	ML&P	Current Revenue	\$85,000	16.7	PRIORITY 4 - DISCRETIONARY
Ally Activation / Way finding	Streets	CWCI	Current Revenue	\$100,000	0.0	PRIORITY 4 - DISCRETIONARY