

**City of Delta, Colorado**  
**2026 Budget**  
**December 2, 2025 Hearing**  
**Draft**



# City of Delta, Colorado

## 2025 Budget

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## CITY OF DELTA

### BUDGET MESSAGE

#### City Vision:

Delta is a close-knit community that cherishes its rural small-town charm, respects its natural resources, celebrates its agricultural heritage, attracts lifelong families and friends, invites economic opportunity, and welcomes visitors and residents to enjoy its recreational and natural amenities, thriving historic downtown, and vibrant local economy. As an All-America City, Delta takes pride in fostering a supportive and inclusive environment where everyone can thrive and contribute to the community's continued success.

Adopted September XXXX

### CITY STRUCTURE & BUDGET HISTORY & OVERVIEW

Delta operates under a council–manager form of government. City Council establishes policy direction and community priorities, while the City Manager administers daily operations and prepares the annual budget. This structure ensures professional management, transparency, and accountability.

The budget outlines how public revenues support essential services, programs, and capital investments. Colorado law requires a balanced budget for each fund; appropriations may not exceed projected revenues plus available fund balance. An annual independent audit verifies compliance with financial requirements and confirms responsible management of City resources.

The following sections summarize major financial conditions, structural changes, service priorities, and capital plans incorporated into the 2026 Proposed Budget.

### FUND ACCOUNTING & ORGANIZATIONAL STRUCTURE

The City maintains **14 active funds** divided into **Governmental Funds** and **Enterprise Funds**.

#### GOVERNMENTAL FUNDS

These funds support core public services, receive sales tax dollars and a primary revenue source, and use modified accrual accounting. They include:

- **General Fund** — Administration, Police, Clerk, Finance, Court, Streets, Community Development, IT, GIS, Cemetery, Code Enforcement, Animal Control, and Community Engagement
- **Citywide Capital Improvement (CWCI) Fund**
- **Parks & Recreation Fund**
- **Special Revenue Funds** — Back the Badge, Conservation Trust, DURA
- **Debt Service and Internal Service Funds**
- **Perpetual Care Fund**

## ENTERPRISE FUNDS

Enterprise Funds operate as a business function of the City providing utilities, funded through user fees:

- Water
- Sewer
- Refuse
- Municipal Light & Power (MLP)
- Golf

These funds must be self-supporting and historically have supported certain governmental functions through transfers, administrative fees, and the 5% franchise tax equivalent. Reducing impact to the enterprise funds is a central goal of the 2026 Budget.

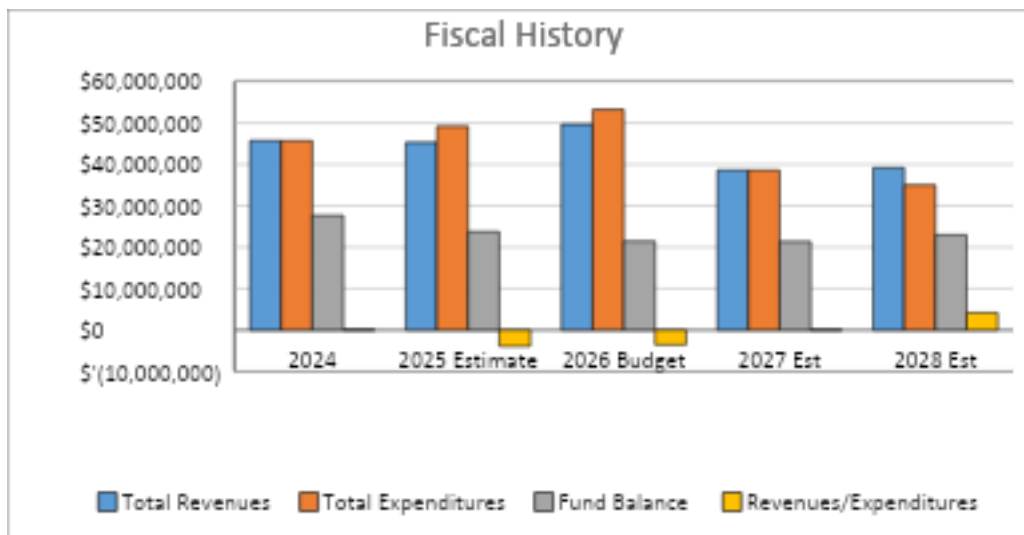
The fund structure ensures transparency, compliance with statutory and voter restrictions, and long-term financial planning across operations and capital needs.

<b>CITY FUNDS SUMMARY</b>		
<b>FUND</b>	<b>REVENUE SOURCE</b>	<b>DESCRIPTION</b>
<b>General Fund</b>	1% Sales & Use Tax, misc. revenues	City operations (police, administration, clerk, court, streets, marketing, community development, arts/culture)
<b>Citywide Capital Improvement Fund</b>	1% Sales & Use Tax, portion of County's X% Sales Tax, HUTF	Major capital improvement projects, road projects
<b>Parks, Recreation</b>	1% Sales & Use Tax, Fees	Recreation Center, Parks/Trails Maintenance
<b>Water</b>	Fees	Operations, purchase of Tri-county water, maintenance, capital investment
<b>Sewer</b>	Fees	Operations, maintenance, capital investment
<b>Refuse</b>	Fees	Operations, maintenance, capital investment
<b>Municipal Light and Power</b>	Fees	Operations, purchase of power MEAN, maintenance, capital investment
<b>Golf</b>	Fees	Operations, maintenance, capital investment

Conservation Trust	Lottery proceeds	Outdoor Recreation
Delta Urban Renewal Authority	Tax Increment	Private sector development activity
Internal Services	Fund transfers	Equipment and vehicle purchases, maintenance
Debt Service	Fund transfers	Bypass debt
Perpetual Care	Fees	Cemetery maintenance
Back the Badge (10 years from 2021)	Portion of County sales tax	Law enforcement

## GENERAL REVENUE TRENDS

City revenues grew sharply between 2020 and 2025—largely due to one-time state and federal grants that supported capital projects, public safety, and community initiatives during the post-COVID recovery. As these extraordinary grants taper, revenues normalize at approximately **28% above pre-2020 levels**.



Sales tax has grown approximately 38% since 2020, reflecting strong local economic activity. However, operating costs—particularly personnel, utilities, equipment, and contracted services—have grown more than **114%**.

Rising costs and stabilizing revenues underscore the importance of structural adjustments reflected in the 2026 Budget.

## FUND BALANCE

Citywide fund balance (aka reserves, net position, operating capital, savings account) increased significantly from 2020 to 2024, driven by grant-funded capital activity. Beginning in 2024, fund balance declined as capital projects moved into active construction phases requiring local match and expenditure of prior-year grants.

For 2026:

- **Starting Fund Balance Reserve:** \$23,731,373 million
- **Projected Ending Balance Reserve:** \$21,421,005 million

Fund Balance reserves are not evenly distributed across funds:

- **General Fund, Parks & Recreation, and Golf** face long-term structural challenges.
- **CWCI and Enterprise Funds** hold stronger reserves appropriate for capital investment.

Careful stewardship is required to ensure reserves remain sufficient for operations and major infrastructure needs.

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## CAPITAL INVESTMENT & ACCOMPLISHMENTS

Since 2021, the City has secured **over \$24.1 million** in state and federal grants supporting approximately **\$35.7 million** in total project investment. These grants have funded:

- Main Street revitalization
- Broadband planning
- Wastewater digester upgrades
- Water system improvements
- Downtown façade updates
- Makerspace and business incubation
- Crisis Prevention Unit
- Armory/Community Safety Center redevelopment
- Housing and economic development initiatives
- Floodplain mapping
- Transportation and infrastructure resilience projects

Although external funding levels will decline, long-term capital needs exceed **\$101 million**—driven primarily by water and sewer infrastructure.

The City will continue pursuing grants, low-interest loans, and strategic planning to support major capital requirements.

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## WORKFORCE INVESTMENT & PERSONNEL STRATEGY

Since 2021, the City has made substantial investments in compensation, benefits, and workplace culture:

- COLA increases
- Market-aligned pay structures
- Expanded holidays

- City absorption of multiple years of health premium increases
- Training and leadership development

Rising operational costs require adjustments in 2026:

- No COLA
- Employees covering 100% of the 5.5% health premium increases
- Continued merit-based increases

Workforce reductions from 2024-2026 (through attrition, a hiring freeze, and voluntary separation) have resulted in the elimination of 8 FTE, **reduction in overall salary from changes in hiring, and reduced hours for some full time employees**, resulting in ~\$600k in recurring savings. However, staffing reductions have added workload pressures and impacted morale.

The City will continue prioritizing communication, engagement, and targeted hiring to sustain essential service levels.

## STRATEGIC PLAN

The 2026 Budget is anchored in the City Council's Strategic Plan, which guides:

- Operational priorities
- Resource allocation
- Capital project sequencing
- Organizational performance goals
- Intergovernmental and grant strategies

Every department aligns annual work plans with the Strategic Priorities. The Strategic Plan ensures Citywide cohesion, long-range focus, and transparent reporting of progress toward community goals.

A full copy of the Strategic Plan is included as an exhibit to the Budget.

## 2026 BUDGET OVERVIEW

The 2026 Proposed Budget marks a major transition from several years of extraordinary grant activity, rapid organizational change, and large-scale capital investment. As these unique conditions normalize, the City must shift toward long-term financial sustainability, disciplined operational planning, and structural correction.

Three funds continue to face long-standing structural deficits: the **General Fund**, **Parks & Recreation Fund**, and **Golf Fund**. Rising personnel and operating costs, combined with historic dependence on Enterprise Fund support, have underscored the need for systemic reform.

The 2026 Budget:

- Implements major structural changes
- Reduces reliance on Enterprise Funds
- Aligns revenues with statutory and voter intent
- Strengthens TABOR compliance and reduces TABOR risk
- Protects critical capital investment capacity
- Rebalances operational service levels
- Establishes a stronger foundation for future budgets

These actions represent the most significant financial policy shift in decades.

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## HISTORICAL RELIANCE ON ENTERPRISE FUNDS & STRUCTURAL CHANGES

For more than 40 years, the City’s governmental operations have relied on Enterprise Fund support through:

- **Transfers & Administrative fees for shared overhead**
- **A 5% franchise tax equivalent** (tied to current-year Enterprise revenues)

These mechanisms have fluctuated overtime with recent increases as costs have risen. As a result, Enterprise Funds—particularly MLP—have provided significant support to the Golf Fund and General Fund.

The 2026 Budget corrects this trajectory through several major policy reforms:

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### 1. ESTABLISHED FLEXIBILITY FOR USE OF CITY’S SHARE OF COUNTY 1% SALES TAX & CLARIFICATION OF USES FOR THE CWCI 1% CITY TAX

A portion of the City’s share of the County’s 1% sales tax may now support the General Fund once CWCI obligations are met. Ordinance 2025-XX set this change in motion.

Policies:

- CWCI fund balance should not be utilized to support General Fund operational needs.
- Transfers of the 1% County Tax should be limited to those revenues available above and beyond planned annual capital projects and needs from the CWCI fund.
- All CWCI revenues can be utilized to support capital investment associated with all City assets, not just streets, stormwater, or buildings.
- All revenues from the County’s 1% Sales Tax must first be deposited into the CWCI fund and meet the 2019 Truck Route debt obligation before being transferred to any other fund within the City.

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### 2. REIMBURSEMENT FOR TABOR REFUND IMPACTS



Because TABOR refunds were driven largely by CWCI interest earnings, the General Fund will be reimbursed to correct inequities in revenue limits.

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### 3. MODERNIZATION OF THE 2026 5% FRANCHISE TAX EQUIVALENT

Resolution 2026-XX modifies the language to read that the Franchise Tax Equivalent be “up to 5%”, and adjusted annually to meet the dual goal of reducing ongoing financial impact to enterprise funds, and reduce the City’s exposure to TABOR impacts.

Policies:

- Throughout each fiscal year the TABOR revenue limit will be monitored, and the 5%franchise equivalent adjusted up or down to reduce exposure to TABOR impacts.
- During each budget cycle, the TABOR revenue limit will be projected for the current fiscal year, and the 5% franchise equivalent budgeted will be adjusted to reduce exposure to TABOR impacts.

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### 4. DIRECT COST ACCOUNTING TO ENTERPRISE FUNDS

To reduce financial pressure on the Enterprise Funds, eliminate transfers, and more accurately reflect the true cost of General Fund support to these other funds, the City will discontinue administrative fees to Enterprise Funds through a 2026 budget amendment. This change will occur after completion of a one-time audit that identifies the actual General Fund services provided to each Enterprise Fund.

Following the audit, these verified costs will be directly allocated to the appropriate Enterprise Fund. This approach will:

- More accurately reflect how City resources are utilized,
- Increase predictability and long-term financial stability for the Enterprise Funds, and
- Reduce TABOR interpretation risks by minimizing revenue mechanisms that could trigger revenue limits.

For timing purposes, the administrative fee remains in the draft 2026 budget, with minor adjustments to reflect estimated Enterprise Fund share of costs. This fee will be removed through a future 2026 budget amendment upon completion of the one-time audit and reallocation of costs.

Collectively, these structural changes reduce General Fund-directed revenues from the Enterprise Funds from nearly \$2.8 million annually to approximately \$1.0–\$1.2 million, creating greater stability for both utility operations and the General Fund. Following the one-time audit and associated budget amendment, ongoing revenue support is projected to decrease further to approximately \$500,000–\$600,000 annually.

This strategy also significantly reduces—if not eliminates—the risk of large TABOR refunds, which are currently estimated at approximately \$70,000 in 2025 and as high as \$200,000 annually in 2026–2028.

In total, this strategy could preserve more than \$1 million that would otherwise be lost through transfers and TABOR refunds. These dollars can instead be retained within the Enterprise Funds to support critical capital needs and long-term infrastructure investments.

		2024	2025	2026	2027	2028
Total Ent. Fund Support			\$ 1,162,875	\$ 1,200,188	\$ 1,097,420	\$ 1,058,709
Total CWCI Support			\$ 829,785	\$ 1,001,166	\$ 1,001,166	\$ 1,001,166
Total NEW Support			\$ 1,992,660	\$ 2,201,354	\$ 2,098,586	\$ 2,059,875
vs Standard Operating		\$ 2,879,610	\$ 2,753,565	\$ 2,268,377	\$ 2,236,111	\$ 2,236,111
Difference			\$ (760,905)	\$ (67,023)	\$ (137,525)	\$ (176,236)
Difference from 2024		\$ 2,879,610	\$ (886,950)	\$ (678,256)	\$ (781,024)	\$ (819,735)
Difference from 2025 NO Change Budget		\$ 3,200,000	\$ (1,207,340)	\$ (998,646)	\$ (1,101,414)	\$ (1,140,125)
Total Reduction	\$ (1,141,689)					

## CAPITAL PROJECTS — 2026

The 2026 capital program begins a shift from the high-intensity project cycle of recent years toward a balanced, sustainable infrastructure investment model. Major 2026 projects include:

- **Main Street Final Engineering** — \$11,000,000
- **5th & Confluence Signal** — \$520,000
- **Citywide Chip Seal Program** — \$500,000
- **Mill & Overlay Program** — \$1,000,000
- **North Delta Water Main Replacement** — \$370,000 (with grant support)

Total Citywide capital investment is projected at **\$19.8 million**, including water, sewer, electric, street, facility, and equipment improvements.

Total Grants Received 2021-2026:

Grant/Project	Grant	City Match	Completed
DOLA Urban Renewal Plan	\$25,000	\$25,000	X-2022
CDOT Revitalizing Main Street Phase 1 Demonstration	\$100,827	\$11,203	X-2022
CDOT Revitalizing Main Street Phase 2	\$121,500	\$13,500	X-2023
DOLA Broadband Plan	\$25,000	\$25,000	X-2023
REDI-Downtown Façade	\$200,000	\$100,000	X-2023
REDI-Makerspace	\$430,000	\$524,836 (ARPA \$)	X-2023
DOF-Crisis Prevention Unit	\$305,360	In Kind Management	X-2023
El Pomar—Makerspace	\$25,000	\$	X-2024
Armory-DOLA DOJ COE	\$500,000 \$189,500 \$316,600	\$5,700,000 (BTB)	X-2024
EDA-Business Incubator	\$433,240	\$99,000 \$99,000 Library \$30,000 County \$5000 School District	X-2024
CDOT- 4 <sup>th</sup> Street Hill	\$2,000,000	\$500,000	X-2024
CHAFA-Makerspace	\$12,500		X- 2025
DOLA-Wastewater Digester SRLF	\$1,000,000 \$1,500,000	\$3,939,740	
IHOP-Land Use Code Update	\$120,000	\$40,000	

LPC-Fast Track	\$96,000	\$24,000	
DOLA-Microgrid	\$24,000	\$8,000	X-2025
TAHG-Emergency Shelter	\$1,252,400		X-2025
THR-CPU & Shelter Operations	\$1,953,912	In Kind Management	Ongoing
FHWA—Main Street Implementation	\$13,196,356		
CDS-North Delta Water Line	\$370,000	\$390,000	
<b>TOTAL</b>	<b>\$24,197,195</b>	<b>\$11,534,279</b>	

In addition to the above projects, the City's 5 Year Capital Plan projects an additional \$101M capital investment need, with the majority of that in water and sewer. This number is expected to increase as updates to water, streets, and storm water plans are completed. As the City looks to balance its capital needs, and considers the cost/benefit of additional debt to improve infrastructure, utility rate increases continue to be expected. The 5-Year Capital Plan can be found in **Exhibit X**.

## PROGRAMS & COMMUNITY INITIATIVES

The 2026 Budget continues major initiatives aligned with Council priorities:

### MAIN STREET REVITALIZATION

Final design and preparation for 2026 construction, with business access support and alleyway improvements.

### LAND USE CODE UPDATE

Completion of the full code rewrite and launch of electronic permitting.

### INNOVATION WORKSPACE & SMALL BUSINESS SUPPORT

Sustained use of the makerspace and incubator through the end of 2026, with programming for entrepreneurs and workforce development.

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#### HOMELESSNESS RESPONSE & CRISIS PREVENTION UNIT

Continued operation of CPU and the Riverbend Resource Center through September 2026. This includes launching of mental health and intensive case management partnerships.

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#### 7TH STREET WORKFORCE HOUSING PROJECT

Partnership-based workforce housing development entering review and predevelopment.

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#### COMMUNITY ENGAGEMENT & OUTREACH

Continued events, newsletters, internal communication tools, and social media engagement. The website will be improved in 2026.

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### REVENUES & EXPENDITURE

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For 2026:

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#### PROJECTED REVENUES — ~\$49 MILLION

- Taxes: \$12.13M
- Grants: \$13.3M
- Utility Fees: \$16.45M
- Charges for Services: \$4.3MK
- Misc & Interest: \$2.82M

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#### PROJECTED EXPENDITURES — ~\$53 MILLION

- Personnel (including PT & Seasonal): \$12M
- Capital Projects: \$17.9
- Operations: \$16.5M
- Debt Service: \$2.6M
- Misc./Transfers (Includes BTB): \$4M

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#### FUND BALANCE

- Beginning 2026: \$23.7M
- Ending 2026 (projected): \$21.4M

Variances reflect the completion of previously funded capital projects.

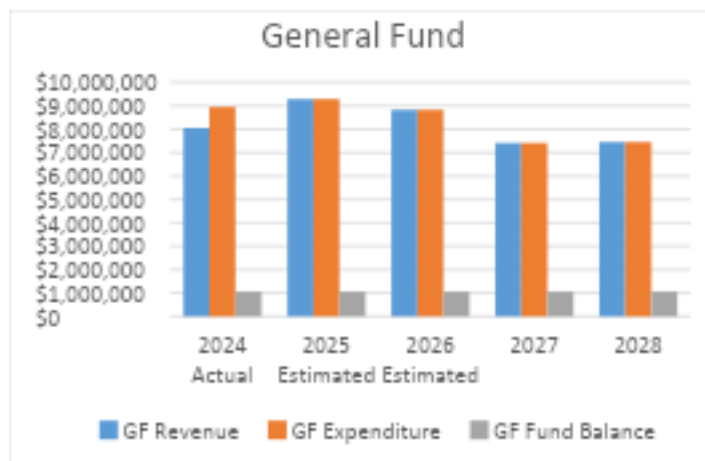
## FUND BY FUND SUMMARY

### SALES TAX FUNDS

### GENERAL FUND

The General Fund supports all core governmental functions of the City, including the departments essential to day-to-day operations and those required by the City Charter. These include **Administration, Finance, and Law Enforcement**, as well as **Street Maintenance, Community Development, Code Enforcement, Animal Control, Cemetery, IT, GIS, and Special Events**.

Personnel is the largest cost driver in the General Fund, and the **Police Department represents the largest share** of General Fund spending.



### GENERAL FUND REVENUES

Total General Fund revenues for 2026 are estimated at \$8.8 million, with the following key sources:

- Sales & Use Tax: \$4.6 million — the largest and most economically sensitive revenue source
- Transfers: \$603K — from Back the Badge
- Grants & Intergovernmental Revenues: \$1.9 million — supporting public safety and community development

### DEPARTMENTAL GOALS WITHIN THE GENERAL FUND



## ADMINISTRATION (CITY MANAGER, COMMUNICATIONS, HR, CLERK, FINANCE)

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- Modernize the City's financial management systems
- Expand management and leadership training organization-wide
- Transition GIS services to a contract-based model
- Update the City's website and expand outward-facing communication tools
- Onboard a new City Council following the April 2026 election
- Increase public education and engagement around the City's financial challenges, including TABOR constraints, volatility of key revenue sources, and rising cost pressures
- Support all departments in implementing their goals and objectives
- Complete full codification of City Code
- Identify strategies to digitize and modernize City records management

### Budget Summary:

Budget Direct Revenues (Revenues Generated)	Budgeted Expenses	Total FTE
\$0	\$1,296,749	7.75

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## MUNICIPAL COURT

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- Revamp the penalty assessment and cost schedule to align with best practices and improve clarity for the public
- Implement a formal **court security plan** to enhance safety for staff, defendants, and the public

### Budget Summary:

Budget Direct Revenues (Revenues Generated)	Budgeted Expenses	Total FTE
\$35,000	\$191,168	.75 + Judge

## COMMUNITY DEVELOPMENT (PLANNING, BUILDING, ECONOMIC DEVELOPMENT INCLUDING INCUBATOR/MAKERSPACE)

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The Community Development Department continues to balance significant long-term projects with the daily responsibilities of overseeing the City's building and planning functions. In 2026, several major initiatives are

expected to reach completion, including the **Land Use Code Update** and implementation of **electronic permitting and project management systems** for all application types.

This team also plays a critical role in **regional coordination** efforts, particularly around attainable housing initiatives, cooperative regional building services, and ongoing floodplain mapping and revision work. Economic development responsibilities fall within this department as well, with 2026 focused on continued successful operation of the **business incubator and makerspace at the Delta Innovation Workspace**, and on facilitating development of key City- and DURA-owned properties—including the MLP building and the City’s downtown hotel site.

- Complete the **Land Use Code Update**
- Implement fully electronic permitting and application submittal systems
- Oversee successful completion of the **Main Street Revitalization Project**
- Support next steps on the **7th Street Workforce Housing Project**
- Facilitate and participate in regional building and inspection initiatives
- Collaborate on ongoing **floodplain mapping** updates with regional partners
- Work with DURA to incentivize and facilitate economic opportunities, including hotel development and Main Street–area redevelopment
- Support the success of new businesses and start-ups
- Strengthen and grow existing businesses
- Encourage creativity, innovation, and entrepreneurship throughout the community

#### Budget Summary:

Budget Direct Revenues (Revenues Generated)	Budgeted Expenses	Total FTE
Revenue: \$338,600 Grants: \$149,303 Total: \$487,903	\$542,947	3.5

#### Business Incubator/Makerspace

Budget Direct Revenues (Revenues Generated)	Budgeted Expenses	Total FTE
Revenue: \$19,304 Grants: \$191,779 Total: \$211,083	\$250,504	2

#### POLICE DEPARTMENT

The Delta PD has evolved into more than just a law enforcement department over the last several years providing more services including victims advocacy, code enforcement, emergency management, community policing coordination, and crisis prevention/co-response (not in PD budget). The department’s budget has nearly





doubled since 2019 due to the inclusion of animal and code enforcement, Back the Badge which supports 5 FTE, unfunded state mandates, and continued wage pressures.

The goal for 2026 in the PD is to increase PD’s presence around the community, continue to provide professional and quality law enforcement, and continue to be partner in addressing the City’s ongoing challenges with homelessness.

2025 was not as busy as 2024, but the City also experienced turnover leading to a reduction in total patrol units working for a period of time. That has changed, and at the end of the year, following graduation of two new cadets, the department will be nearly full staff again.

Total Computer Aided Dispatch (CAD) calls	2024	14807	
	2025	11939 (through mid November)	
Total Custodial Arrests	2024	445	
	2025	257	
Total Criminal Summons	2024	298	
	2025	226	

Budget Summary

Budget Direct Revenues (Revenues Generated)	Budgeted Expenses	Total FTE
Revenue: 100,000 (speed cameras) Back the Badge: \$603,000 Grants: \$29,700 Total: \$732,700	\$4,041,859	28.5

STREET MAINTENANCE

General upkeep of City Streets, which includes sweeping, plowing, pothole repair, striping, crack sealing, and other routine maintenance is included in the General Fund. This does not include major capital investment such as chip seal or mill and overlay. The City maintains 85 miles of roads throughout the community. In 2025 an assessment of the pavement condition of all roads was completed. This will help inform both maintenance as well as longer term capital investment.

Budget Direct Revenues (Revenues Generated)	Budgeted Expenses	Total FTE
Revenue: \$445,665	\$495,539	~2 FTE

CEMETERY

The Cemetery, which is part of the Parks Department, includes maintenance of and oversight of all activity at the Delta Cemetery. The Cemetery is one of the services mandated by the City Charter.

Budget Direct Revenues (Revenues Generated)	Budgeted Expenses	Total FTE
Revenue: \$8,500	\$315,103	2 FTE

## COMMUNITY ENGAGEMENT

The Community Engagement team is responsible for all Citywide events that have been created since 2021. This includes the Western Skies Balloon Festival over the 4th of July, Main Street Car Show, and several smaller events such as Cookies with Santa. In 2026, the State of Colorado will be celebrating 150 years and the nation will be celebrating 250 years. The balloon festival will be tied into this celebration, with a larger event planned including more balloons, continuation of the drone show, and expanded activities. Based on data collected in 2025 and provided to us by a consultant, 2024 visitors to the festival were about 9.7K, and increased drastically in 2025 to 17K. It is anticipated that 2026 will draw larger crowds due to the expansion of the festival, and the tie to our State and Nation's Sesquicentennial celebration.

Budget Direct Revenues (Revenues Generated)	Budgeted Expenses	Total FTE
Revenue: \$76,000	\$108,876	.3FTE

## PARKS & RECREATION FUND

The Parks and Recreation Fund includes the Recreation Center, the Parks Department, as well as the Community Engagement Team. Sales tax is also the largest revenue source for this fund. Fees including membership and daily fees at the recreation center is the next largest source of funding covering about 23% of the cost of operations of the Recreation Center.

Personnel is the largest cost within the fund, and the Recreation Center is the largest share of the fund.

Budget Direct Revenues (Revenues Generated)	Budgeted Expenses	Total FTE
Revenue (non tax, direct only): Recreation/Comm Engagement: \$722,500	\$2,457,256	12.7 FTE
Parks: \$7,000	\$1,165,558	8.5 FTE

## GOALS WITHIN THE PARKS & RECREATION FUND

The Recreation Center and Community Engagement Team will be working more collaboratively moving into 2026 to bring the two dynamic teams together. The goal is to better share talent across the staff as

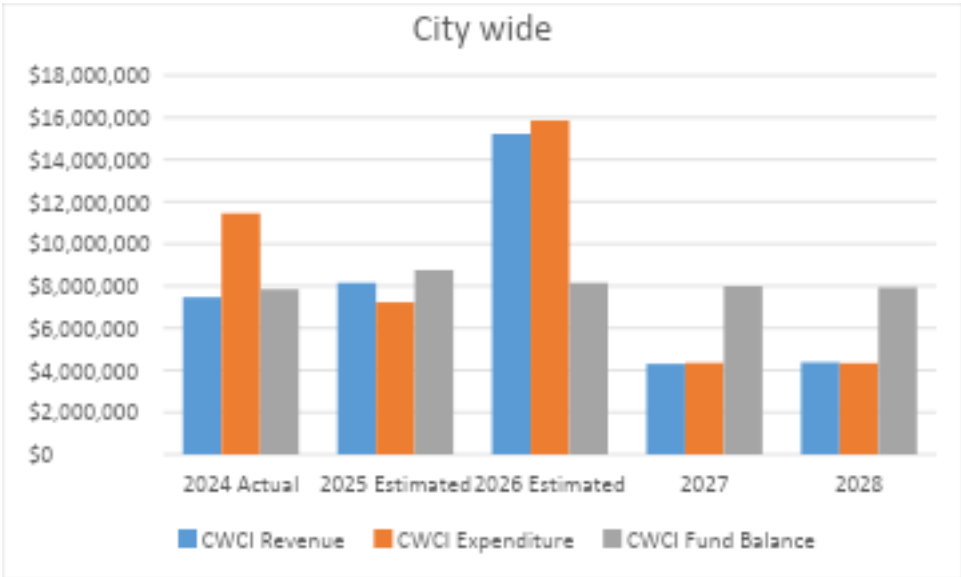
one strategy to address added work flow demand from reduction in personnel on both teams. Beyond this, goals for the include:

- Expanding program and facility marketing and education to increase utilization
- Continue offering excellent community focused events and maintain their impact.
- Establish high end customer service focus
- Run a fundraising campaign to build a bouldering wall

The Parks department has spent the last five years pushing to address outstanding deferred maintenance across all of the City’s parks and trails. 2026 will mark a shift in the Parks departments focus from being project oriented to being more focused on maintenance of City facilities. Parks is one of the departments that staffing reductions have occurred in. There is a current vacancy in the Parks Department that remains unfilled. The goal is to defer hiring this position at least six months while the staffing needs of a shift from project completion to maintenance is evaluated.

CITYWIDE CAPITAL INVESTMENT FUND

The City Wide Capital Investment Fund is for capital improvement, not maintenance, of infrastructure around the city including streets, buildings, sidewalks, and storm water. The City’s mural program is also included in this fund. The fund is primarily funded by a dedicated 1% sales tax, and a portion of sales tax the County shares with all of the municipalities. 2026 marks a noted change in how the City will manage the CWCI fund into the near future. As part of the 2026 budget process, a reevaluation of all City revenues was completed



to identify what restrictions guide the City’s use of certain funds. The CWCI fund has always been strictly managed with little flexibility on how and what funds can be used for. This restrictiveness has

guided decades of budgetary decisions, but in today's reality of needing to manage costs with financial flexibility, a reevaluation of the policy presumptions was completed.

Based on this assessment, three key changes are being implemented in regards to the CWCI fund. These changes are to be strictly guided by a set of accompanying policies to ensure that policy shifts do not negatively impact the intent of the CWCI fund, or undermine the ability of the City to make progress on capital reinvestment.

These changes include:

- A clarification on what City assets the CWCI fund can support through capital reinvestment.
- Transfer of the CWCI's share of TABOR refunds to the General Fund to offset the impact of such refunds to the General Fund.
- And flexibility for how the County's 1% shared sales tax can be utilized beyond just the CWCI fund, after all other obligations are met. This allows this funding source to serve as a support of general government operations and lessen ongoing financial strain on the City's enterprise funds. However; caution in utilizing this flexibility will be incorporated into a policy statement to ensure that the CWCI fund is not negatively impacted by exercising this flexibility.

A list of all planned capital investment to be funded through the CWCI fund is identified in the 2026 Capital Improvement Plan, include as **Exhibit XX**.

## ENTERPRISE FUNDS OVERVIEW

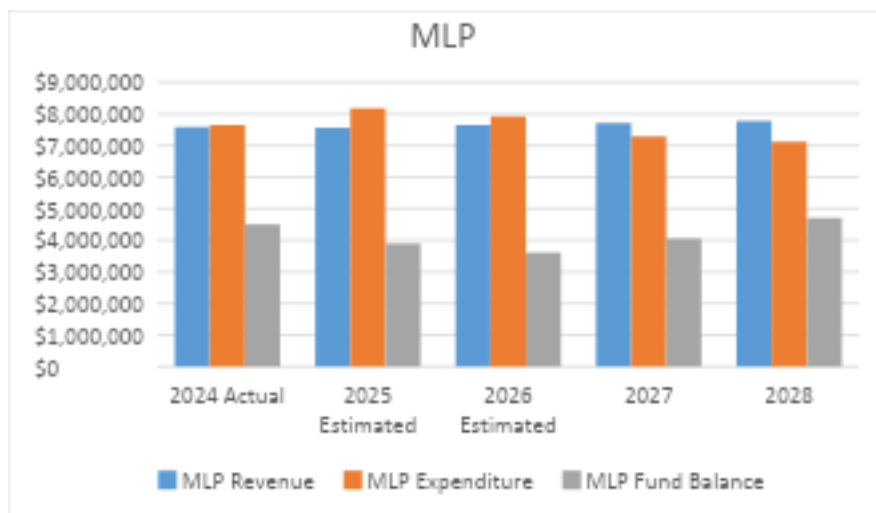
Enterprise Funds remain essential to Delta's infrastructure and require careful rate setting and capital planning.

- **MLP:** Most stable
- **Water & Sewer:** Stable but facing major future capital needs
- **Refuse:** Operationally stable; sensitive to disposal and fuel costs
- **Golf:** Improved after debt retirement but remains structurally challenged

Enterprise Fund reliance is intentionally reduced in 2026 to strengthen long-term sustainability.

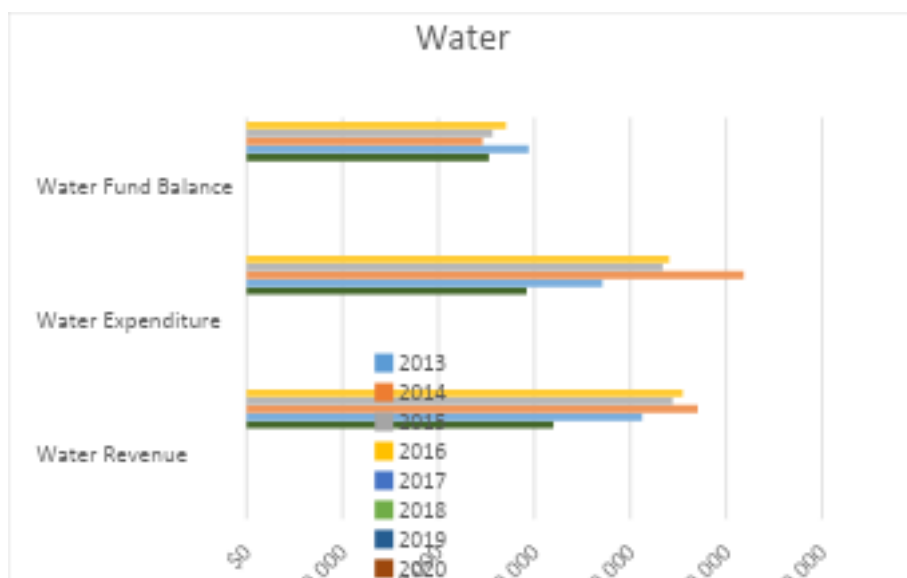
### MUNICIPAL LIGHT AND POWER FUND

The MLP fund supports the City's electric utility service. The MLP fund is an enterprise fund meaning the majority of its revenues come from fees. For 2026, revenues are projected to be \$7.6M. The largest expense for the MLP fund is the cost of purchasing power at almost \$4.8M for 2026. No rate increases for 2026 are proposed for electric services.



## WATER FUND

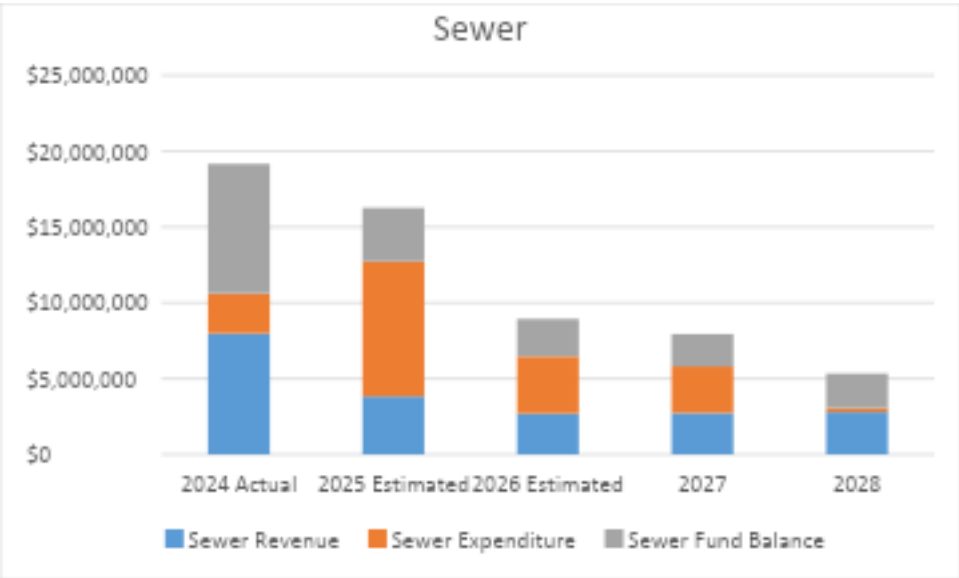
The Water Fund also received the majority of its funding from fees, estimated at \$4.7M for 2026. The City purchases its water from Project 7 with an estimated cost of \$1.4M in 2026. An ongoing discussion amongst Project 7 and the member agencies is whether to pursue a nearly \$160M new treatment plant to increase the water system's resiliency. This project would create a significant negative impact on the City's rates.



Total expenses for the Water Fund are estimated to be \$5.1M. The difference in Revenues vs. Expenses is due to planned capital projects. The City received a Congressionally Directed Spending grant of \$370,000 to replace the water main that feeds North Delta between the railroad tracks and the Highway 50 Bridge. This project is estimated to cost \$760,000. When revenues do not equal or exceed costs, fund balance is used to cover the difference.

A restructuring of water rates is proposed for 2026 including passing a 25cent equivalent increase for Project 7 onto users, and adjusting consumptive use criteria and associated rates.

SEWER FUND



The Sewer Fund’s revenue from fees is estimated to be \$2.6M. In 2026, it is anticipated that the Sewer Digester Project initiated in 2025 will be completed. A PER (preliminary engineering report) was completed in 2025 evaluating the condition of all sewer lines, and assessing short and long-term priority sewer line repairs and upgrades. Nearly \$19M in system

improvements, not including a future upgrade to the sewer treatment facility, was identified. Staff is actively working to identify potential grants/loans to help move these critical infrastructure investment projects forward.

A rate increase of 7.2% is proposed for 2026.

REFUSE FUND

2026 marks a noted change in how the Refuse Fund will be managed for the next few years. Purchase and maintenance of trash trucks has become excessively expensive. Throughout 2025 the City has struggled to keep its three trash trucks running consistently creating frustration for staff and the public. Historically, funds are transferred to the Internal Services Fund, and when time, that fund then acquires new equipment and vehicles. Due to escalating costs, however; the ISF has not been able to keep up with the fleet needs of the organization. A new trash truck was purchased in 2025, but given the challenges and condition of two older trucks another purchase is needed. This puts considerable strain on the Internal Services Fund to both meet the needs of the Refuse department and of other departments across the organization. To address this growing challenge, the 2026 budget includes purchase of a new trash truck within the Refuse Fund directly rather than relying on the Internal Service

Fund. This provides a pressure relief to the Internal Service Fund, allowing it to focus on other needs within the City, but ensures the Refuse Department has a new truck for 2026.

No rate increases are proposed for 2026.

## GOLF FUND

2025 was a pivotal year for the Golf Fund. The final balloon debt payment for its construction was due. Moving into 2026, the revenue/expenditure gap in the golf will be naturally reduced. This positions the Golf Course to reduce its long term reliance on transfers to cover costs. Coupled with rate increases in 2023-2025, along with implementation of dynamic pricing, oversight of the restaurant, and growth in play, the Golf Course should be able to cut transfers by more than half and potentially eliminate them over the next 2-3 years as long as costs can be managed, and revenues grown by at least 10% per year.

## FINAL SUMMARY

The 2026 Budget reflects a major shift from a period of rapid growth and extraordinary funding to a phase centered on structure, sustainability, and operational stability. Key accomplishments include:

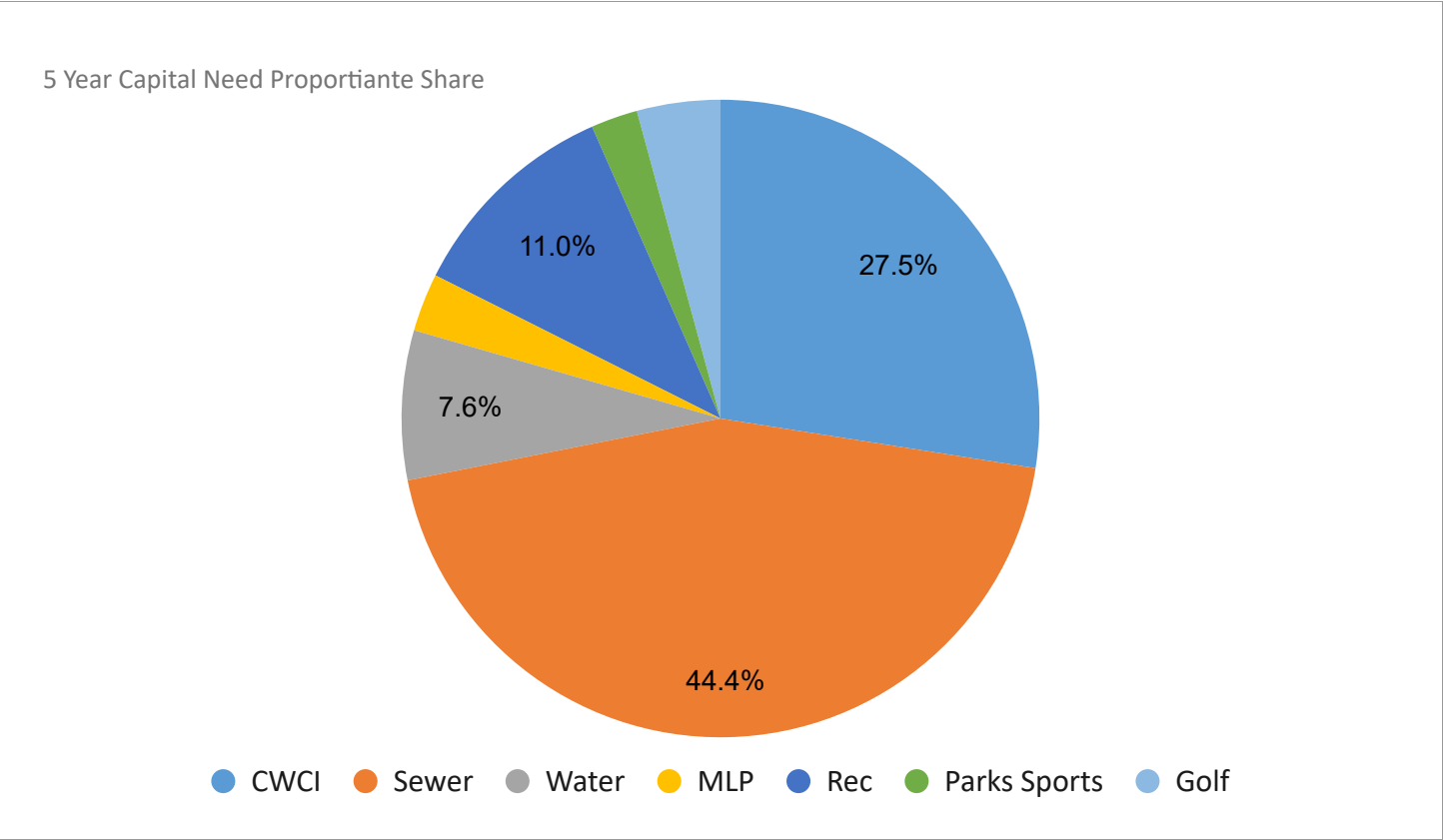
- Strengthening TABOR compliance
- Reducing reliance on Enterprise Funds
- Supporting essential capital projects
- Stabilizing the General Fund
- Continuing investment in public infrastructure
- Advancing visible community priorities
- Aligning the organization with Council's Strategic Plan

The Budget establishes a strong foundation for the City's future while maintaining essential services and supporting community well-being.

Exhibit A: 5 Year Capital Improvement Plan



	CWCI	Sewer	Water	MLP	Rec	Parks Sports	Golf	
5 Year Capital Need	\$ 27,812,828	\$ 44,915,495	\$ 7,662,800	\$ 2,980,000	\$11,120,000.00	\$ 2,400,000.00	\$	4,276,000.00



\$ 101,167,123

2026 \$ 19,829,995.80

		Grant needed--Not in budget. Will add if awarded															
		Grant Received															
This document contains estimates. Costs may change once a project is designed and put out to bid																	
CITY WIDE CAPITAL IMPROVEMENT FUND									2026-2030 Grant Strategy								
		2025 ACTUAL	2026	2027	2028	2029	2030+	ElAF	REDI	USDA	SRLF	GOCO	CDOT	OTH	Internal Notes		
Account #	Streets																
	Major Road Rebuild (CDOT)																
	Hillside Drive																
19-48-31605	Engineering																
19-48-31605	Construction												X		\$2M CDOT grant--For Revenues		
	H75 Road																
19-48-31601	Construction																
19-48-31600	Street Capital Plan		\$ 50,000												Road work Priority data acquisition		
19-48-31603	Downtown Façade Program	\$ 50,000							X								
	Main Street																
19-48-31604	Phase 2 Demonstration													X	FHWA RAISE		
19-48-31604	Main Street CDOT Project Engineering	\$ 1,300,000						X						X	FHWA RAISE		
19-48-31604	Construction		\$ 11,000,000											X	FHWA RAISE		
19-48-31602	Alley Activation & Offmain Wayfinding	\$ 50,000	\$ 100,000	\$ 100,000					X				X		DOLA SB \$\$		
19-48-31600	Light at 5th &Confluence	\$ 69,000	\$ 520,000										X		Possible Safe Streets for All grant (SS4A)		
19-48-31600	Grand & HWY 92 Fire Department Access																
19-48-31608	Chip & Seal Program	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000								Combined H75 Rd budget with Chip Seal for 2021		
	Confluence in 2024 - \$327,600																
	2025 List																
	5th St Riley to 1800 Rd.	\$ 99,197															
	Pioneer 7th to Hwy 50	\$ 119,686															
	7th Nuvue to Antelope	\$ 85,740															
	Riley 3rd to 7th	\$ 27,566															
	2026 List																
	1st St. from Hwy 50 to Bypass																
	Palmer from 1st to 5th																
	5th from Main St. to Bypass and Main St to Meeker																
	Meeker from 4th St to 9th St																
	9th from Main to Grand																
	8th from Main to Grand																
	7th from Main to Grand																
19-48-31607	Mill & Overlay List		\$ 1,000,000	\$ 1,000,000	\$ 500,000	\$ 1,000,000	\$ 1,000,000								A st & 16th st 2024		
	2025 List																
	Cedar Street + patch	\$ 178,550															
	Remainder 4th St	\$ 129,591															
	N. Palmer @ Rec Center	\$ 139,188															
	7th st from Hasting to Nuvue + patch	\$ 113,808															
	9th ST. Hill to Hasting	\$ 53,179															
	Crawford Hwy 92 to Stafford	\$ 363,173															
	2026 Proposed ( Waiting on Road Rating Analysis for final )																
	Grand Ave 4th to 8th																
	W. 5th Street Bypass to Uncompahgre Bridge																
	1600 rd. South of Hwy 50 to City Limits - next year- sewer line issues																
	3rd St. from Stafford to Hartig																
	8th from Grand Ave to Howard St																
	Howard from 8th to 6th																
	7th from Grand Ave to Howard St																
	9th from Palmer to Dodge																
	Hartig St. - Hillcrest to Cherry Ln																
	13th Rebuild																
19-48-31600	1600 & 1550 Bridges cost \$124,974 + additional concrete an asphalt \$16,400 - 2024																
Streets Recurring Capital																	

		Grant needed--Not in budget. Will add if awarded															
		Grant Received															
This document contains estimates. Costs may change once a project is designed and put out to bid																	
CITY WIDE CAPITAL IMPROVEMENT FUND									2026-2030 Grant Strategy								
			2025 ACTUAL	2026	2027	2028	2029	2030+	EIAF	REDI	USDA	SRLF	GOCO	CDOT	OTH	Internal Notes	
Account #	Streets																
19-50-31600	Confluence Overpass				\$ 15,000			\$ 15,000									
19-25-31600	Sidewalk Replacement ( Curb and Gutter?)		\$ 48,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000									
19-48-31600	Neighborhood Speed Reduction (PILOT)		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000									
19-36-31600	ADA Program		\$ 14,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000									
19-48-31600	Pothole & Crackseal Campaign		\$ 40,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000									
19-48-31600																	
Storm Water																	
19-68-31600	5th Street (Hillside)																
19-68-31600	9th Street Temporary Storm Water Diversion																
19-68-31600	Stormwater Infrastructure improvements - Culvert replacements		\$ 35,000	\$ 35,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000									
19-68-31600	Stormwater Plan and Revenue Evaluation (MS4)			\$ 150,000													
19-68-31600	Stormwater Implementation			\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000									
19-68-31600																	
City Properties																	
19-37-42103	Shelter & Resource Center		1,252,150												X	DOH TAHG	
19-37-31600	Equipment storage building w/electricity at PW yard (Pole Barn)				75,000												
19-37-31600	Fleet Shop Expansion ( design )				50,000.00				X								
19-3731600	Fleet Shop Expansion (Build)																
19-37-31600	City Hall Windows ( all windoes)			0.00		140,000.00											
CWCi EXPENSE TOTAL			\$ 4,187,828	\$ 13,490,000	\$ 2,050,000	\$ 1,450,000	\$ 1,810,000	\$ 4,825,000		Combined Total:			\$ 27,812,828				
GRANTS/LOANS			\$ 1,300,000	\$ 11,000,000													
Sewer Fund									2025-2030 Grant Strategy								
			2025	2026	2027	2028		2030	EIAF	REDI	USDA	SRLF	GOC O	CDOT	OTH	Internal Notes	
Sewer Collection																	
42-33-31600	Engineering & USDA Grant For SLR2-6, Treatment Plant, & Lift Stations \$64,000 - prev years		\$ 16,000	\$ 1,878,522							X	X				USDA PER for \$15-\$20M sewer USDA project, potential	
42-33-31600	Sewer Line PER Rehabilitation SLR2-17 & Lift Station Replacements							\$ 18,785,218			X	X				USDA PER for \$15-\$20M sewer USDA project, potential	
42-33-31600	Annual Priority Sewer Line Rehabilitation Program (slip lining, replacing)			\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000										
42-33-24400	7th & B St Sewer Line Replacement 400'		\$ 51,000														
42-33-24400	Short St.			\$ 25,000													
42-33-31600	Lift Station Cleaning			\$ 25,000													
Sewer Lift Station																	
Safeway Lift Station																	
42-33-24400	Walmart LS Replacement				\$ 230,000												
42-33-24400	Walmart Generator			\$ 65,000													
42-33-24400	H20 LS Improvements		\$ 50,000														
42-33-24400	G96 Lift Station Improvements			\$ 80,000													
42-33-2440	Gunnison River Dr. LS Replacement - \$74,277 + concrete approximate \$4000																
Treatment Plant																	
Digester																	
42-38-31600	Construction		\$ 6,004,281	\$ 500,474								X			X		
42-38-31600	Compost Pad Replacement				\$ 160,000												
Treatment Plant Replacement						\$ 15,000,000					X	X					
Sewer Equipment (>\$10,000)																	
42-33-24400	SCADA / Flow monitoring			\$ 35,000	\$ 10,000												
42-33-31600	SCADA Design															Loan including 1.5 M forgiveness and 1 M dola grant	
SEWER EXPENSE TOTAL			\$ 6,121,281	\$ 3,108,996	\$ 900,000	\$ 15,500,000	\$ 500,000	\$ 18,785,218		Combined Total:			\$ 44,915,495				
GRANTS/LOANS			\$ 6,439,740														
Water Fund									2025-2030 Grant Strategy								

	Grant needed--Not in budget. Will add if awarded																	
	Grant Received																	
This document contains estimates. Costs may change once a project is designed and put out to bid																		
CITY WIDE CAPITAL IMPROVEMENT FUND										2026-2030 Grant Strategy								
			2025 ACTUAL	2026	2027	2028	2029	2030+	ElAF	REDI	USDA	SRLF	GOCO	CDOT	OTH	Internal Notes		
Account #	Streets															Internal Notes		
			2025	2026	2027	2028			ElAF	REDI	USDA	SRLF	GOCO	CDOT	OTH	Internal Notes		
Distribution System																		
45-50-24400	SCADA System		\$ 14,000	\$ 13,500														
	North Delta Transmission Line														X	Congressionally Directed Spending		
45-50-31600	\$40,576 in 2023 & \$31,876 in 2024 - Engineering		\$ 5,000															
45-50-31600	Construction		\$ -	\$ 760,000												move to 2026		
45-50-31600	5th St Bore		\$ 60,000															
45-50-31600	7th and Cherry at Hartig 700'		\$ 92,800															
45-50-31600	Cedar street Water line replacement - includes double dip from Cedar st asphalt patch m&o		\$ 235,000															
45-50-31600	HWY 92 line Phase 2							\$ 1,700,000								Wait for development plans to complete this loop		
45-50-31600	Main Street w/Meter Pits (Lead/Copper)			\$ 177,000												Fire line + moving servie lines to alley alley by alley		
45-50-24400	Kellogg St to Foster Farms - Loop to Rec Center 720'															need to secure easement before we can move forward		
45-50-24400	5th St. 800' - 6"		\$ 55,000															
45-50-31600	Incerta Valves - 3rd - Hastings			\$ 20,000														
Mountain Water																		
45-42-31600	Mountain Water Asebestos Abatement		\$ 15,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000										
45-42-31600	Water Rights/Infrastructure Assessment & Future Use Plan			\$ 30,000														
Recurring Capital Replacement																		
45-50-24400	Replace valves, hydrants		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000										
45-50-31600	Line Replacement		\$ 67,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000										
45-50-24400	9th from Palmer to Dodge			\$ 40,000														
45-50-24400	Silver St - 425' - 6"			\$ 20,000														
45-50-24400	Trap Club Trench			\$ 8,500														
WATER EXPENSE TOTAL			\$ 643,800	\$ 1,919,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 2,550,000		Combined Total:			\$ 7,662,800					
GRANTS/LOANS				\$ 370,000														
Municipal Light & Power Fund										2025-2030 Grant Strategy								
			2025	2026	2027	2028	2029		ElAF	REDI	USDA	SRLF	GOCO	CDOT	OTH	Internal Notes		
Capacity and Redundancy																		
	Line Rebuilds																	
40-31600	Engineering		\$ -													2021 Needs and cost assesment of Substation		
35-42100	Equipment		\$ 45,000	\$ 85,000	\$ 25,000	\$ 25,000										Purchase of Larger share of Gunnison Valley Sub 2024,		
35-42100	Purchase 16% of Sub from DMEA																	
	Environmental Assessment															Power Plant Enviromental assesments		
40-24400	Power Lines		\$ 224,000	\$ 226,000	\$ 145,000	\$ 80,000										2025 Hwy 92 Rebuild 2026 and 2027 H rd		
55-42100	Mobile emergency capacity Generator			\$ 525,000														
40-31600	Contract Bore and Trenching				\$ 210,000													
DMEA Acquisitions																		
	Asset Purchase					\$ 110,000										Acquire Garent mesa estates 2027 after		
	Line installations to Acquire					\$ 24,000												
Broadband																		
57-24400	Open Access Fiber IRU		\$ -						X		X				X	Apply for grant to build open access to high cost		
57-31600	Buisness Model for additinal IT services to provide customers		\$ -															
MLP Building																		

	Grant needed--Not in budget. Will add if awarded																
	Grant Received																
This document contains estimates. Costs may change once a project is designed and put out to bid																	
CITY WIDE CAPITAL IMPROVEMENT FUND									2026-2030 Grant Strategy								
			2025 ACTUAL	2026	2027	2028	2029	2030+	EIAF	REDI	USDA	SRLF	GOCO	CDOT	OTH	Internal Notes	
Account #	Streets																
58-42100		Power Plant Remediation															
58-42100		Set up new facility	\$ 86,000	\$ 110,000	\$ 25,000	\$ 25,000	\$ 25,000										
58-42100		.															
	New Street lighting																
		Hillside street															
	Recurring Capital Replacement																
40-24400		Pole/Cable/Transformers	210,000	210,000	140,000	140,000	160,000									This is estimated cost to keep current life Cycle	
57-24400		Fiber Network O/M Upgrades	25,000	25,000	25,000	25,000	25,000										
MLP EXPENSE TOTAL			\$ 590,000	\$ 1,181,000	\$ 570,000	\$ 429,000	\$ 210,000	\$ -		Combined Total:			\$ 2,980,000				
GRANTS/LOANS																	
Recreation Center									2025-2030 Grant Strategy								
			2025	2026	2027	2028	2029	2030+	EIAF	REDI	USDA	SRLF	GOCO	CDOT	OTH	Internal Notes	
Recreation Center																	
	Expanded Fitness							\$ 2,000,000							x		
	Expanded conference & kitchen & parking							\$ 3,000,000							x		
	Splash Pad							\$ 500,000							x		
	Indoor playplace/teen area/daycamp							\$ 50,000							x		
	Aux Gym							\$ 5,000,000							x	we fixed leak on the gym stylight, have a bid of \$15,000 to	
Fitness																	
	Weight Circuit Machines					\$60,000											
	Treadmills					\$ 50,000											
Aquatics																	
1850-35300	Main Pool Replaster/main pool original circulation plumbing				300,000												
1850-46200	Hot Tub & Tot Pool Sand Filters					100,000										estimate do not have a proposal 1850-35300	
Facility																	
1560-43200	Resurface Gym Floor			60,000												contractor estimate1864-35300	
RECCENTER EXPENSE TOTAL			\$ -	\$ 60,000	\$ 360,000	\$ 150,000	\$ -	\$ 10,550,000		Combined Total:			\$ 11,120,000				
GRANTS/LOANS																	
Parks & Sports (Conservation Trust & Parks/Recreation Fund)									2025-2030 Grant Strategy								
			2025	2026	2027	2028	2029	2030	EIAF	REDI	USDA	SRLF	GOCO	CDOT	OTH	Internal Notes	
Parks																	
	Cleland Park																
1527-43200		Restroom & Parking Lot Construction															
1527-43200		Splash Pad															
	Confluence Park																
1529-43200		Veteran's Park Construction						\$ 50,000								will be looking for funding for the construction	
	Cottonwood Park																

		Grant needed--Not in budget. Will add if awarded															
		Grant Received															
This document contains estimates. Costs may change once a project is designed and put out to bid																	
CITY WIDE CAPITAL IMPROVEMENT FUND								2026-2030 Grant Strategy									
			2025 ACTUAL	2026	2027	2028	2029	2030+	EIAF	REDI	USDA	SRLF	GOCO	CDOT	OTH	Internal Notes	
Account #	Streets																
	Sports Complex Design							\$ 500,000									
	Sports Complex Construction							\$ 3,000,000									
	Trails																
1560-43200	Riverfront																
	riverbend permit/trail design																
	Trail & Bridge Design					\$ 150,000			X				X	X			
	Trail Construction					\$ 200,000							X	X			
	Bridge Construction					\$ 1,500,000							X			Rehabilitation and reconstruction of CDOT pony truss	
	CDOT Underpass					\$ 500,000							X	X			
	Cemetary																
	East Side Expansion																
	Recurring Capital Replacement																
	Cemetary Roads				\$ 50,000												
	Trail Maintenance															?	
	Equipment																
PARKS/TRAILS EXPENSE TOTAL			\$ -	\$ -	\$ 50,000	\$ 2,350,000				Combined Total:			\$ 2,400,000				
GRANTS/LOANS																	
Golf Fund								2025-2030 Grant Strategy									
			2025	2026	2027	2028	2029		EIAF	REDI	USDA	SRLF	GOCO	CDOT	OTH		
	Golf																
	Satelitte control tower replacement throughout course						\$ 335,000						X			Go CO maybe	
	Pole barn at maintenance facility for equipment storage												X				
	Replace Parking Lot with Class 6						\$ 500,000										
	Replace repair road to course					\$ 75,000	\$ 3,000,000										
	Material Bins at maintenance facility (Higher sidewalls and dividers as well as additional				\$ 20,000												
	Turf replacement hole #5						\$ 30,000										
	Aerator fountain to mitigate pond algae						\$ 20,000										
	Large scale drainage projects						\$ 25,000										
	Rebuild FWY bunkers on #10, #5, and # 3			\$ 15,000													
	Course Drainage			\$ 10,000													
	Turf Nursery construction			\$ 10,000													
	Clubhouse																
	Replace clubhouse roof																
	Replace galvanized sewer pipe																
	Recurring Capital Replacement																
	Course Improvement fund to be used on Cartpath to Concrete upgrades and trails		\$ 56,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000									
	Golf Total		\$ 56,000.00	\$ 71,000.00	\$ 56,000.00	\$ 111,000.00	\$ 3,946,000.00	\$ 36,000.00		Combined Total			\$ 4,276,000.00				





# City of Delta Strategic Plan



## Vision Statement



## Mission Statement

Delta is a close-knit community that cherishes its rural small-town charm, respects its natural resources, celebrates its agricultural heritage, attracts lifelong families and friends, invites economic opportunity, and welcomes visitors and residents to enjoy its recreational and natural amenities, thriving historic downtown, and vibrant local economy. As an All-America City, Delta takes pride in fostering a supportive and inclusive environment where everyone can thrive and contribute to the community's continued success.

The City of Delta blends rich traditions and community pride with the natural beauty of our rivers, mountains, and open spaces to foster responsible growth. Rooted in our agricultural history and the legacy of our rural pioneer lifestyle, we embrace the historical connection to today's rural way of life. We aim to enhance quality of life by celebrating our heritage, fostering inclusivity, and ensuring safety. Our mission is to support local businesses, grow arts and culture, promote outdoor activities, and revitalize our downtown and riverfront areas. By prioritizing fiscally responsible and transparent governance, we strive to create a vibrant, welcoming community where everyone feels at home.







# Guiding Principles & Strategic Priorities



## Housing

**Support economic development standards that make constructing affordable housing possible, and actively work to access statewide resources to support development of housing.**

- ◆ Evaluate land use code standards and reduce burdensome requirements.
- ◆ Streamline the land use review processes to shorten the time it will take developers to move from concept to construction.
- ◆ Pursue Proposition 123 opportunities with the State and bring any available funding and resources to the community.
- ◆ Create more engagement and opportunity for local builders.



## Tourism and Marketing

**Highlight the vast amount of local opportunities and access to world-class sports, recreation, natural resources, and diverse geography available in all four seasons.**

- ◇ Utilize multimedia promotional materials in partnership with Delta County Tourism Board.
- ◇ Increase advertising of events, golf course, and surrounding recreational opportunities.
- ◇ Attract a hotel development.
- ◇ Proactively seek and develop relationships with the outdoor recreation industry.
- ◇ Partner with Federal Land Agencies to maximize the use of our surrounding public lands that are viable for recreational uses.
- ◇ Improve our signage and way-finding within the city.



## Economic Growth

**Focus on growing a healthy and vibrant downtown, seize any new opportunities, and foster a "buy local" attitude.**

- ◆ Complete the current Main Street project and grow our downtown as a focal point for economic activity.
- ◆ Support buy local campaigns.
- ◆ Incentivize business expansion, growth, retention, and a true destination for relocation.
- ◆ Partner with the local agencies and organizations interested in the economic future of Delta.
- ◆ Grow the number of start-ups and existing businesses that are supported at the Innovation Workspace.
- ◆ Encourage farm to table activity with local agriculture industry.



## Safety and Law Enforcement

**Enhance law enforcement presence through collaboration with citizens, other local governments, and state and regional partners. We will work together to address criminal and court statutory changes, including the bonding and reclassification of many crimes to lesser charges such as petty or misdemeanor.**

- ◇ Advocate for solutions with State and Federal Legislators.
- ◇ Foster collaboration with Delta Police Department and the Delta County Sheriff's Department.
- ◇ Increase our law enforcement presence near schools & parks.
- ◇ Strengthen the collaboration with citizens and develop our community policing programs.



# Guiding Principles & Strategic Priorities



## Homelessness

**Be a leader in implementing comprehensive strategies that reduce homelessness. Facilitate solutions that develop supportive housing, improve access to social services, and foster community partnerships to prioritize the well-being and dignity of all residents.**

- ◆ Grow programming that will prevent homelessness and help reduce chronic homelessness.
- ◆ Facilitate the addition of needed social service programs.
- ◆ Facilitate the development of housing and service models such as Permanent Supportive Housing.
- ◆ Reduce the negative impact that homelessness has on our community through prevention programs such as CPU.



## Communication and Governance

**Promote transparent communication through community involvement, modernize the City charter, and work to preserve the City's rural heritage and culture.**

- ◇ Evolve and enhance our communication strategies.
- ◇ Improve multi-media access to City Council Meetings.
- ◇ Encourage civic engagement for all ages - especially youth.
- ◇ Create additional opportunities for public interaction with City officials.
- ◇ Develop a long term fiscal plan that will provide a financial foundation.



## Infrastructure and Development

**Improve current infrastructure for future growth that complements development and aligns with our comprehensive plan.**

- ◆ Ensure that our infrastructure is future ready.
- ◆ Ensure that we have the revenue necessary to take care of our infrastructure.
- ◆ Leverage our dollars into grant funding to get more done with every local dollar spent.
- ◆ Implement new city codes.
- ◆ Develop necessary processes and procedures that are user friendly and efficient.



## Community Engagement and Activities

**Support family-oriented events and activities that promote multi-generational families, celebrate our rural heritage, engage youth, and foster local arts and culture.**

- ◇ Provide quality events that bring together our community and draws visitors to Delta.
- ◇ Concentrate on entertainment, recreation, and activities that bring all generations together.
- ◇ Seek opportunities to expand and enhance programming and activities for our youth.
- ◇ Engage the local agricultural industry with it's resources and produce.
- ◇ Spur more citizen engagement and participation within our community .

Exhibit C: 2026 Budget



# General Fund

	Estimated 2025	Budget 2026	Estimated 2027	Estimated 2028
Fund Balance	1,053,677	1,053,677	1,053,677	1,053,677
Revenues:				
Taxes	4,577,242	4,654,602	4,748,990	4,893,397
Licenses & Permits	213,249	180,750	180,750	180,750
Intergovernmental	1,303,253	1,910,438	525,590	525,590
Charges for Services	269,404	203,304	184,000	184,000
Fine & Forfeitures	22,433	135,000	135,000	135,000
Miscellaneous	182,249	126,100	123,600	123,600
Accounting & Administrative	825,322	1,021,631	897,059	788,339
Other Financing Sources	1,897,631	603,727	622,441	628,545
Total Revenue =	9,290,783	8,835,552	7,417,430	7,459,221
Expenditures:				
Personnel	5,998,133	6,133,687	5,452,992	5,455,163
Charges & Services	3,219,884	2,675,665	1,938,238	1,977,858
Capital Outlay	72,765	26,200	26,200	26,200
Total Expenditures =	9,290,783	8,835,552	7,417,430	7,459,221
Fund Balance	1,053,677	1,053,677	1,053,677	1,053,677

COST SAVINGS NEEDED	0	0	0	0
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Fund Balance 25% Difference		2,208,888	1,854,358	1,864,805
		-1,155,211	-800,681	-811,128
	2024	2025	2026	2027
Total Ent. Fund Support	\$ 1,162,875	\$ 1,200,188	\$ 1,097,420	\$ 1,058,709
Total CWCi Support	\$ 829,785	\$ 1,001,166	\$ 1,001,166	\$ 1,001,166
Total NEW Support	\$ 1,992,660	\$ 2,201,354	\$ 2,098,586	\$ 2,059,875
vs Standard O	\$ 2,879,6	\$ 2,753,565	\$ 2,268,377	\$ 2,236,111
Difference	\$ (760,905)	\$ (67,023)	\$ (137,525)	\$ (176,236)
Difference from 2024	\$ 2,879,6	\$ (886,950)	\$ (678,256)	\$ (781,024)
Difference from 2025 NO Change Budget	\$ 3,200,0	\$ (1,207,340)	\$ (998,646)	\$ (1,101,414)

Total Reduction \$ (1,141,689)

**General Fund - 02****Revenue - 00**

Account # Revenues by Source		2024	2025	2025	2026	2027	2028
		Actual	Budget	Estimated	Budget	Estimated	Estimated
<b>Taxes</b>							
61310	Sales Tax	2,705,390	2,722,716	2,832,543	2,903,357	2,975,941	3,050,339
61320	Use Tax	100,180	68,000	97,882	90,000	90,000	90,000
	Delta County Sales Tax CWCI			829,785	1,001,166	1,001,166	1,001,166
61410	Cigarette Tax	14,701	21,000	14,000	14,000	14,000	14,000
61510	Franchise Tax - Cable TV	30,607	41,000	30,607	30,000	30,000	30,000
61520	Franchise Tax - Natural Gas	94,693	95,000	97,000	95,000	95,000	95,000
61530	Franchise Tax - Equivalents	673,685	729,707	658,425	506,079	527,883	597,892
61540	Occupation Tax	17,309	15,000	17,000	15,000	15,000	15,000
	Subtotal Taxes	3,636,565	3,692,423	4,577,242	4,654,602	4,748,990	4,893,397
<b>Licenses &amp; Permits</b>							
62110	Liquor Licenses	4,581	4,500	6,000	6,000	6,000	6,000
62120	Other Business Licenses	15,275	18,000	15,000	15,000	15,000	15,000
62220	Building Permits	133,663	145,000	174,999	145,000	145,000	145,000
62230	Burial Permits	14,940	14,000	16,500	14,000	14,000	14,000
62240	Animal Licenses	550	1,700	750	750	750	750
	Subtotal Licenses & Permits	169,009	183,200	213,249	180,750	180,750	180,750
<b>Intergovernmental Revenues</b>							
63320	VOCA Grant	27,735	29,790	29,790	29,790	29,790	29,790
63322	Land Use Grant	40,163	106,000	106,000	40,000		
63325	Opioid Enforcement						
63326	EDA Business Incubator (Library) Grant	90,282	140,420	140,420	148,779		
63327	County/Library/School Business Incubat	47,231	43,000	43,000	43,000		
63330	Other State Grants	109,558	15,000	75,000	15,000		
63331	Federal Grants						
63332	PD Opiate Poisoning	48,848					
63334	CPU (Safer Streets)	0					
63335	CPU THR Grant	0	216,547	193,921	225,405		
63336	Shelter/CPU Dola	131,284	403,304	212,840	897,999		
63337	Library District (utilities)	7,254	8,000	8,000	8,000	8,000	8,000
63410	Highway Users Tax	407,543	334,452	334,452	414,665	400,000	400,000
63420	Motor Vehicle Registration	37,157	38,000	34,706	38,000	38,000	38,000
63460	Severance Tax	38,682		21,662			
63470	Mineral Leasing Apportionment	55,585		53,662			
63471	CDOT Maintenance Agreement	7,046	9,800	9,800	9,800	9,800	9,800
63510	Road & Bridge	33,302	40,000	40,000	40,000	40,000	40,000
	Subtotal Intergov. Revenues	1,081,670	1,384,313	1,303,253	1,910,438	525,590	525,590
<b>Charges For Services</b>							
64120	Zoning & Subdivision Fees	6,190	3,500	2,150	3,500	3,500	3,500
64150	Plan Checking Fee	83,224	55,000	132,367	100,000	100,000	100,000
64490	Other Charges for Services	59,661	2,500	102,873	2,500	2,500	2,500
64491	Vehicle Inspection Fees	2,443	2,500	1,130	2,500	2,500	2,500
64492	Certified Vehicle Inspection Fees	0		30			
64520	Cemetery Lots	5,895	8,500	11,550	8,500	8,500	8,500
66573	Library Incubator Revenue	7,569		19,304	19,304		
	Bank CHarges				67,000	67,000	67,000
	Subtotal Charges For Services	164,982	72,000	269,404	203,304	184,000	184,000
<b>Fines &amp; Forfeitures</b>							
65110	Court Fines & Forfeits	34,831	35,000	20,000	135,000	135,000	135,000
65300	Drug Seizure Forfeits	1,920		2,433			
	Subtotal Fines & Forfeitures	36,751	35,000	22,433	135,000	135,000	135,000
<b>Miscellaneous Revenues</b>							
64140	Phone, Fax & Copies	1	100	100	100	100	100

**General Fund - 02****Revenue - 00**

		2024	2025	2025	2026	2027	2028
Account #	Revenues by Source	Actual	Budget	Estimated	Budget	Estimated	Estimated
64611	Fort General Daily Adminssions	4,729		7,560			
64680	Fort Sales of Food/Beverage	3,438		1,257			
64681	Fort Sales of Merchandise	3,973		409			
64617	Marketing, Arts & Culture - Special Eve	65,999	62,500	76,000	70,000	67,500	67,500
66570	Other Revenues	115,620	25,000	45,000	25,000	25,000	25,000
66460	Donations	0		2,247			
67220	Insurance Recoveries	0		26,676			
	Subtotal Misc. Revenues	193,760	87,600	159,249	95,100	92,600	92,600
<b>Accounting and Administrative Charges</b>							
64720	Accounting and Administrative	810,925	823,608	825,322	1,021,631	897,059	788,339
	Subtotal Accounting and Admin.	810,925	823,608	825,322	1,021,631	897,059	788,339
<b>Income from Investments</b>							
66110	Interest on Investments	70,261	36,000	23,000	31,000	31,000	31,000
	Sub. Income from Investments	70,261	36,000	23,000	31,000	31,000	31,000
<b>Other Financing Sources</b>							
67719	Transfer From C. W. C. I. Fund	0	40,142	1,006,778			
67741	Transfer From M.L. & P. Fund	500,000	750,000				
67742	Transfer From Sewer Fund	200,000	268,650	98,200			
67745	Transfer From Water Fund	145,000	100,250	200,000			
67747	Transfer From Refuse Fund	550,000	150,000				
67795	Transfer From Back the Badge Fund	495,369	500,260	592,653	603,727	622,441	628,545
	Subtotal Other Financing Sources	1,890,369	1,809,302	1,897,631	603,727	622,441	628,545
		1,395,000					
<b>Total - General Fund</b>		<b>8,054,292</b>	<b>8,123,446</b>	<b>9,290,783</b>	<b>8,835,552</b>	<b>7,417,430</b>	<b>7,459,221</b>

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1,268,900

2,879,610

1,781,947

1,527,710

1,424,942

1,386,231

298,200

**General Fund - 02****Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
<b>01 - City Council</b>							
11200	Compensation	6,570	6,600	6,600	6,600	6,600	6,600
14100	Social Security & Medicare	503	505	505	505	505	505
15100	Group Insurance	1,712	2,347	2,347	2,347	2,347	2,347
15300	Worker's Compensation	399	431	431	431	431	431
	Subtotal Personnel	9,184	9,883	9,883	9,883	9,883	9,883
22100	Operating Materials & Supplies	3,952	250	450	250	250	250
31100	Liability Insurance	1,680	1,881	1,881	2,022	2,022	2,022
31600	Professional Services	0					
32200	Advertising & Legal Notices						
33100	Travel, Education & Training	8,113	5,400	3,747	5,400	5,400	5,400
33600	Dues, Memberships & Subscriptions	17,591	19,100	19,126	19,100	19,100	19,100
33700	Public Relations	7,912	5,500	6,228	1,500	1,500	1,500
38400	Donations & Contributions	10,283	12,150	9,200	13,650	13,650	13,650
38450	Contributions To Other Agencies	17,318	17,500	17,318	17,500	17,500	17,500
38475	Economic Incentive		10,000	6,200	5,000	5,000	5,000
38476	Affordable Housing Incentive		306,900	298,800	0	0	0
38500	IT	667	667	667	667	667	667
38710	Other Expenses						
	Subtotal Charges & Services	67,516	379,348	363,617	65,089	65,089	65,089
<b>Total - City Council</b>		<b>76,700</b>	<b>389,231</b>	<b>373,500</b>	<b>74,972</b>	<b>74,972</b>	<b>74,972</b>
<b>02 - Boards &amp; Committees</b>							
38755	Planning Commission	30	500	123			
38768	Historic Preservation						
38769	City Committee						
38770	Safety Committee	0	500	0	500	500	500
38771	Citizen Survey						
38772	Community/Downtown Revitalization						
38772	Youth Council		500	155	250	250	250
38774	Charter Commission	30,227		1,635			
	Subtotal Charges & Services	30,257	1,500	1,913	750	750	750
<b>Total - Boards &amp; Committees</b>		<b>30,257</b>	<b>1,500</b>	<b>1,913</b>	<b>750</b>	<b>750</b>	<b>750</b>
<b>04 - City Clerk</b>							
12100	Salaries	115,269	119,222	81,630	80,371	80,371	80,371
12600	Cell Phone Stipend	602	600	600			
13100	Overtime						
14100	Social Security & Medicare	8,473	9,166	6,291	6,148	6,148	6,148
14200	Pension Contributions	5,666	5,961	4,082	4,019	4,019	4,019
15100	Group Insurance	26,984	28,258	21,000	20,163	20,163	20,163
15300	Worker's Compensation	223	241	241	241	241	241
	Subtotal Personnel	157,217	163,448	113,843	110,942	110,942	110,942
					52,507		
22100	Operating Materials & Supplies	769	900	450	500	500	500
31100	Liability Insurance	929	1,040	1,040	1,118	1,118	1,118
31300	Maintenance agreement	550	575	1,429	1,429	1,429	1,429
31600	Professional Services	5,913	10,000		10,000	1,800	1,800

**General Fund - 02****Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
31800	Filing & Recording Fees	405	150	405	150	150	150
33100	Travel, Education & Training	5,390	3,000	5,390	2,000	2,000	2,000
33600	Dues, Memberships & Subscriptions	620	315	620	305	305	305
34100	Telephone	143	170	170	170	170	170
38500	IT	166	166	166	166	166	166
38710	Other Expenses						
46200	Equipment						
	Subtotal Charges & Services	14,885	16,316	9,670	15,838	7,638	7,638
<b>Total - City Clerk</b>		172,102	179,764	123,513	126,780	118,580	118,580

**05 - Municipal Court**

12100	Salaries	38,419	39,741	39,741	26,790	26,790	26,790
12200	Part-Time Salaries	49,049	49,834	49,834	88,833	88,833	88,833
12600	Cell Phone Stipend	201	200	200			
14100	Social Security & Medicare	6,576	6,868	6,868	8,845	8,845	8,845
14200	Pension Contributions	1,889	1,987	1,987	1,340	1,340	1,340
15100	Group Insurance	8,993	9,419	6,995	6,707	6,707	6,707
15300	Worker's Compensation	223	241	241	241	241	241
	Subtotal Personnel	105,350	108,290	105,866	132,756 (24,466)	132,756	132,756
22100	Operating Materials & Supplies	632	1,800	1,000	1,100	1,100	1,100
31100	Liability Insurance	111	124	124	133	133	133
31300	Maintenance Agreement	615	615	646	615	615	615
31600	Professional Services	46,932	28,000	46,000	56,500	55,000	55,000
33100	Travel, Education & Training	1,321	1,500	1,500	1,000	1,000	1,000
33600	Dues, Memberships & Subscriptions	60	50	205	85	85	85
36500	Medical Services						
38500	IT	166	209	209	209	209	209
38710	Other Expenses			23			
46200	Equipment						
	Subtotal Charges & Services	49,837	32,298	49,707	59,642	58,142	58,142
<b>Total - Municipal Court</b>		155,187	140,588	155,573	192,398	190,898	190,898

**06 - Administration**

12100	Salaries	363,902	394,770	394,770	402,927	402,927	402,927
12400	Housing Allowance						
12500	Vehicle Allowance	4,840	4,800	4,800			
12600	Cell Phone Stipend	1,885	1,920	1,920			
14100	Social Security & Medicare	26,985	30,714	30,714	30,824	30,824	30,824
14200	Pension Contributions	18,158	19,739	19,739	20,146	20,146	20,146
15100	Group Insurance	65,982	75,014	76,509	76,509	76,509	76,509
15300	Worker's Compensation	632	681	681	681	681	681
15400	Unemployment						
	Subtotal Personnel	482,384	527,637	529,132	531,087	531,087	531,087
22100	Operating Materials & Supplies	10,887	4,500	7,337	4,500	4,500	4,500
31100	Liability Insurance	1,418	1,588	1,588	1,707	1,707	1,707
31300	Maintenance Agreement	1,701	1,705	1,786	2,905	2,905	2,905
31600	Professional Services	6,478	2,500	14,028	2,500	2,500	2,500
32200	Advertising & Legal Notices	1,266	500	5,108	500	500	500
33100	Travel, Education & Training	12,055	2,500	4,900	2,500	2,500	2,500



**General Fund - 02****Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
33600	Dues, Memberships & Subscriptions	2,421	2,000	1,257	2,000	2,000	2,000
34100	Telephone	573	650	650	650	650	650
35100	Vehicle & Equipment Usage						
35150	Fuel Usage						
35200	Future Vehicle & Eq Replacement						
38500	IT	1,538	1,538	1,538	1,538	1,538	1,538
38700	Grant Expenses						
38710	Other Expenses	411					
46200	Equipment						
	Subtotal Charges & Services	38,748	17,481	38,192	18,800	18,800	18,800
<b>Total - Administration</b>		521,132	545,118	567,324	549,887	549,887	549,887
<b>07 - City Attorney</b>							
31600	Professional Services	85,590	20,000	70,000	20,000	20,000	20,000
	Subtotal Charges & Services	85,590	20,000	70,000	20,000	20,000	20,000
<b>Total - City Attorney</b>		85,590	20,000	70,000	20,000	20,000	20,000
<b>08 - Elections</b>							
22100	Operating Materials & Supplies	13,807	20,000	40,000	20,000	0	20,000
	Subtotal Charges & Services	13,807	20,000	40,000	20,000	0	20,000
<b>Total - Elections</b>		13,807	20,000	40,000	20,000	0	20,000
<b>09- Homeless (CPU)/ Special Initiatives</b>							
12100	Salaries	146,261	116,251	116,251	116,251		
12600	Cell Phone Stipend						
13100	Overtime	93					
14100	Social Security & Medicare	10,941	8,893	8,893	8,893		
14200	Pension Contributions	4,002	5,813	5,813	5,813		
15100	Group Insurance	36,689	21,528	21,528	21,528		
15300	Worker's Compensation	690	744	744	744		
15400	Unemployment						
	Subtotal Personnel	198,676	153,229	153,229	153,229	0	0
22100	Operating Materials & Supplies	32,289	35,568	20,000	40,000		
31100	Liability Insurance	2,290	2,270	2,270	2,440		
31600	Professional Services			750			
33100	Travel, Education & Training	1,092		1,045	2,500		
33600	Dues, Memberships & Subscriptions	248	15,000	100	15,000		
34100	Telephone	1,360		1,360			
34200	Natural Gas	75					
34300	Electricity	494					
34400	Trash Collection	7,560					
34500	Water Service	29					
34600	Sewer Service	500					
35100	Vehicle & Equipment Usage	1,425	4,000	4,700	4,900		
35150	Fuel Usage	1,319	750	1,507	1,600		
35200	Future Vehicle & Eq. Replacement	6,100	5,580	5,580	5,580		
38500	IT	135	150	150	156		
38710	Other Expenses	408					
42100	Buildings & Improvements	2,496					
46200	Equipment	0		3,230			

**General Fund - 02****Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
	Subtotal Charges & Services	57,820	63,318	40,692	72,176	0	0
	<b>Total - Homeless (CPU)/ Special Initiatives</b>	<b>256,496</b>	<b>216,547</b>	<b>193,921</b>	<b>225,405</b>	<b>0</b>	<b>0</b>

**10- Homeless Shelter / Special Initiatives**

12100	Salaries		76,963	50,947	166,628		
	Overtime			175			
12200	Part-Time Salaries		54,000	4,609	97,000		
14100	Social Security & Medicare		10,019	4,250	20,168		
14200	Pension Contributions		3,848	2,547	8,331		
15100	Group Insurance		22,187	16,290	71,207		
15300	Worker's Compensation		750	750	750		
	Subtotal Personnel		167,767	79,568	364,084	0	0
22100	Operating Materials & Supplies			51,055	50,000		
31100	Liability Insurance			5,000	5,375		
31600	Professional Services				400,000		
33100	Travel, Education & Training			2,000	5,000		
33600	Dues, Memberships & Subscriptions			2,500	2,500		
34100	Telephone			2,000	2,000		
34200	Natural Gas		6,000	6,000	6,000		
34300	Electricity		6,500	3,500	6,500		
34400	Trash Collection		540	6,860	540		
34500	Water Service		1,980	1,890	4,000		
34600	Sewer Service		492	500	2,000		
38710	Other Expenses		210,025	500			
42100	Buildings & Improvements		5,000	128	50,000		
46200	Equipment		5,000	51,339			
	Subtotal Charges & Services		235,537	133,272	533,915	0	0
	<b>Total - Homeless Shelter / Special Initiatives</b>		<b>403,304</b>	<b>212,840</b>	<b>897,999</b>	<b>0</b>	<b>0</b>

**12 - Finance**

12100	Salaries	392,223	411,204	440,000	366,844	366,844	366,844
	Overtime	898		1,200			
1220	Part Time Salaries			35,000			
14100	Social Security & Medicare	29,207	31,457	36,338	28,064	28,064	28,064
14200	Pension Contributions	17,914	20,560	22,000	18,342	18,342	18,342
15100	Group Insurance	72,987	81,145	68,000	81,038	81,038	81,038
15300	Worker's Compensation	601	648	648	648	648	648
15400	Unemployment						
	Subtotal Personnel	513,830	545,014	603,186	494,936	494,936	494,936
22100	Operating Materials & Supplies	3,600	4,050	3,000	4,050	4,050	4,050
31100	Liability Insurance	2,027	1,258	1,258	1,352	1,352	1,352
31300	Maintenance Agreement	6,604	6,604	6,900	6,604	6,604	6,604
31600	Professional Services						
32300	Printing	5,402	3,600	5,000	3,600	3,600	3,600
33100	Travel, Education & Training	650	1,400	220	1,400	1,400	1,400
33600	Dues, Memberships & Subscriptions	848	900	1,000	900	900	900
34100	Telephone	896	650	650	650	650	650
35200	Future Vehicle & Eq. Replacement						
36200	Auditing Service	26,500	30,500	27,000	40,000	40,000	40,000

**General Fund - 02****Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
38100	Bank Charges	68,469	67,000	67,000	67,000	67,000	67,000
38500	IT	335	444	444	444	444	444
38710	Other Expenses	0		45			
	Subtotal Charges & Services	115,331	116,406	112,517	126,000	126,000	126,000
	<b>Total - Finance</b>	<b>629,161</b>	<b>661,420</b>	<b>715,703</b>	<b>620,936</b>	<b>620,936</b>	<b>620,936</b>

**18 - General Government Buildings**

12100	Salaries	38,823	38,192	38,192	26,192	26,192	26,192
12200	Part-Time Salaries	3,741	4,038	4,038	4,119	4,119	4,119
12600	Cell Phone Stipend	59	54	54	54	54	54
	Overtime	93		20			
14100	Social Security & Medicare	3,167	3,235	3,235	2,323	2,323	2,323
14200	Pension Contributions	1,667	1,910	1,910	1,310	1,310	1,310
15100	Group Insurance	13,268	11,324	11,324	7,588	7,588	7,588
15300	Worker's Compensation	1,450	1,562	1,562	1,562	1,562	1,562
	Subtotal Personnel	62,268	60,314	60,334	43,147	43,147	43,147
22100	Operating Materials & Supplies	8,030	5,850	7,500	5,355	4,355	4,355
31100	Liability Insurance	16,057	17,982	17,982	12,983	12,983	12,983
31600	Professional Services						
35250	Facility Maintenance Charge						
34200	Natural Gas	12,363	14,000	14,000	9,380	9,380	9,380
34300	Electricity	15,778	18,000	18,000	12,060	12,060	12,060
34400	Trash Collections	5,082	5,083	5,083	3,406	3,406	3,406
34500	Water Service	2,015	1,600	1,600	1,072	1,072	1,072
34600	Sewer Service	2,119	2,160	2,160	1,448	1,448	1,448
35300	Repairs & Maintenance	13,809	5,850	32,352	22,452	22,452	22,452
	Subtotal Charges & Services	75,253	70,525	98,677	68,156	67,156	67,156
42100	Buildings & Improvements		13,500	0			
46200	Equipment			26,765			
	Subtotal Capital Outlay	0	13,500	26,765	0	0	0
	<b>Total - General Gov. Buildings</b>	<b>137,521</b>	<b>144,339</b>	<b>185,776</b>	<b>111,303</b>	<b>110,303</b>	<b>110,303</b>

**19 - Business Incubator (Library)**

12100	Salaries	96,145	126,692	126,692	127,504		
12200	Part Time Salaries	0					
12600	Cell Phone Stipend	1,152	1,089	1,089			
13100	Overtime	0					
14100	Social Security & Medicare	7,374	9,692	9,692	9,754		
14200	Pension Contributions	1,464	6,335	6,335	6,375		
15100	Group Insurance	14,075	21,557	21,554	21,554		
15300	Worker's Compensation	299	323	323	323		
	Subtotal Personnel	120,509	165,688	165,685	165,510		

**19 - Business Incubator (Library)**

22100	Operating Materials & Supplies	33,063	16,500	16,000	16,500		
31100	Liability Insurance	3,323	3,323	3,323	3,572		
31600	Professional Services	20,016	12,000	10,000	25,000		
32200	Advertising & Legal Notices		4,600	6,000	4,600		
33100	Travel, Education & Training	2,638	4,600	2,725	4,600		

**General Fund - 02****Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
33600	Dues, Memberships & Subscriptions	2,662	7,410	2,189	7,410		
35250	Facility Maintenance Charge						
34200	Natural Gas	5,848	6,000	6,000	6,000		
34300	Electricity	7,132	7,800	10,000	7,800		
34400	Trash Collections	540	540	540	540		
34500	Water Service	1,980	1,980	1,980	1,980		
34600	Sewer Service	492	492	492	492		
35300	Repairs & Maintenance	4,917	4,500	503	6,500		
38710	Other Expenses	0		136			
42100	Buildings & Improvements		2,500	2,500			
46200	Equipment	0		8,000			
	Subtotal Charges & Services	82,611	72,245	70,388	84,994		
	<b>Total - Business Incubator (Library)</b>	<b>203,120</b>	<b>237,933</b>	<b>236,073</b>	<b>250,504</b>		

**20 - Police**

12100	Salaries	2,172,610	2,142,249	2,142,249	2,169,399	2,169,399	2,169,399
12200	Part-Time Salaries	1,872					
12600	Cell Phone Stipend	11,064	10,560	10,560	10,560	10,560	10,560
13100	Overtime	73,480	43,100	86,000	43,100	43,100	43,100
14100	Social Security & Medicare	55,180	57,392	57,392	53,665	53,665	53,665
14200	Pension Contributions	194,798	192,768	192,768	195,483	195,483	195,483
15100	Group Insurance	571,893	619,242	619,242	691,194	691,194	691,194
15300	Worker's Compensation	55,153	56,615	56,615	56,615	56,615	56,615
15400	Unemployment	13,230					
15700	PD State Disability	62,617	57,523	57,523	58,673	59,847	61,044
	Subtotal Personnel	3,211,897	3,179,450	3,222,349	3,278,690	3,279,863	3,281,060
22100	Operating Materials & Supplies	67,275	45,000	45,000	45,000	45,000	45,000
22800	Uniforms & Protective Clothing	27,567	22,500	22,500	22,500	22,500	22,500
31100	Liability Insurance	120,941	135,433	135,433	145,590	145,590	145,590
31300	Maintenance Agreement	37,000	35,000	108,000	108,000	108,000	108,000
31600	Professional Services	46,502	27,000	27,000	27,000	27,000	27,000
32200	Advertising & Legal Notices		500	500	500	500	500
33100	Travel, Education & Training	34,858	35,000	66,000	25,000	25,000	25,000
33600	Dues, Memberships & Subscriptions	13,850	20,000	20,000	20,000	20,000	20,000
34100	Telephone	5,812	5,600	5,600	5,600	5,600	5,600
34200	Natural Gas	4,783	5,000	2,500	0	0	0
34300	Electricity	22,575	15,000	26,000	26,000	26,000	26,000
34400	Trash Collections	1,620	1,485	1,485	1,485	1,485	1,485
34500	Water Service	633	350	350	350	350	350
34600	Sewer Service	1,463	1,017	1,017	1,017	1,017	1,017
35100	Vehicle & Equipment Usage	51,000	84,500	98,900	110,000	110,000	110,000
35150	Fuel Usage	41,126	50,000	42,500	45,000	45,000	45,000
35200	Future Vehicle & Eq. Replacement	156,235	156,869	156,869	157,163	157,163	157,163
35300	Repairs & Maintenance	523		1,000			
36500	Medical Services	1,559	2,000	2,000	2,000	2,000	2,000
36500	Bank Charges	113	125	125	125	125	125
38500	IT	2,369	2,239	2,239	2,239	2,239	2,239
38710	Other Expenses	0					
38715	Task Force						
38721	Asset Forfeitures						
38731	Delta County						
38710	Other Expenses						

**General Fund - 02****Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
38770	Crime Prevention	5,073	8,000	5,000	6,000	6,000	6,000
38771	Firearms Supplies	11,848	5,000	10,000	2,500	5,000	5,000
38772	Certified VIN						
38775	Juvenile Diversion						
38776	Rental						
38777	Spay & Neuter	5,000	5,000	5,000	0		
	Subtotal Charges & Services	659,725	662,618	785,018	753,069	755,569	755,569
42100	Buildings & Improvements						
46200	Equipment	189,785	46,000	46,000	26,200	26,200	26,200
	Subtotal Capital Outlay	189,785	46,000	46,000	26,200	26,200	26,200
<b>Total - Police</b>		<b>4,061,407</b>	<b>3,888,068</b>	<b>4,053,367</b>	<b>4,057,959</b>	<b>4,061,632</b>	<b>4,062,829</b>

**28 - GIS**

12100	Salaries	46,732	47,351	19,345			
12600	Cell Phone Stipend	328	320	114			
14100	Social Security & Medicare	3,575	3,643	1,501			
14200	Pension Contributions	2,335	2,368	967			
15100	Group Insurance	5,168	5,433	2,054			
15300	Worker's Compensation	223	240	240			
	Subtotal Personnel	58,361	59,355	24,221	0	0	0
22100	Operating Materials & Supplies	320	900	1,521	900	900	900
31100	Liability Insurance	110	124	124	133	133	133
31300	Maintenance Agreement	15,000	15,000	10,765	12,000	12,000	12,000
31600	Professional Services			3,507	60,000	35,000	35,000
32200	Advertising & Legal Notices						
33100	Travel, Education & Training			220			
33600	Dues, Memberships & Subscriptions						
34100	Telephone						
35150	Fuel Charge						
38500	IT	102	102	102	102	102	102
38710	Other Expenses						
46200	Equipment						
	Subtotal Charges & Services	15,532	16,126	16,239	73,135	48,135	48,135
<b>Total - GIS</b>		<b>73,893</b>	<b>75,481</b>	<b>40,460</b>	<b>73,135</b>	<b>48,135</b>	<b>48,135</b>
					2,346	27,346	

**29 - Building Official**

12100	Salaries	71,151	73,303	73,303	74,969	74,969	74,969
12200	Part-Time Salaries						
12600	Cell Phone Stipend						
13100	Overtime						
14100	Social Security & Medicare	5,197	5,608	5,608	5,735	5,735	5,735
14200	Pension Contributions	3,555	3,665	3,665	3,748	3,748	3,748
15100	Group Insurance	25,677	26,909	26,913	26,913	26,913	26,913
15300	Worker's Compensation	223	241	241	241	241	241
	Subtotal Personnel	105,803	109,726	109,730	111,607	111,607	111,607
22100	Operating Materials & Supplies	0	100	0	0	0	0
31100	Liability Insurance	318	356	356	383	383	383
31300	Maintenance Agreement						
31600	Professional Services	17,400	42,000	42,000	17,000	17,000	17,000
32200	Advertising & Legal Notices	600	350	0	0	0	0

**General Fund - 02****Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
33100	Travel, Education & Training	0	2,000	0	500	500	500
33600	Dues, Memberships & Subscriptions	0	625	0	300	300	300
34100	Telephone	143	150	150	150	150	150
35100	Vehicle & Equipment Usage	563	2,000	675	2,094	2,094	2,094
800	Fuel Usage	838	800	850	900	900	900
35200	Future Vehicle & Eq. Replacement	3,271	3,060	3,060	3,271	3,271	3,271
38500	IT	161	159	159	159	159	159
38710	Other Expenses						
	Subtotal Charges & Services	23,294	51,600	47,250	24,757	24,757	24,757
<b>Total - Building Official</b>		129,097	161,326	156,980	136,363	136,364	136,364

**30 - Community Development**

12100	Salaries	221,717	232,104	232,104	236,989	236,989	236,989
12200	Part-Time Salaries						
12600	Cell Phone Stipend	645	640	640			
13100	Overtime						
14100	Social Security & Medicare	16,834	17,805	17,805	18,130	18,130	18,130
14200	Pension Contributions	10,122	11,605	11,605	11,849	11,849	11,849
15100	Group Insurance	28,333	27,736	25,072	25,072	25,072	25,072
15300	Worker's Compensation	288	310	310	310	310	310
15400	Unemployment						
	Subtotal Personnel	277,939	290,200	287,536	292,350	292,350	292,350
22100	Operating Materials & Supplies	2,315	1,500	2,500	1,700	1,700	17,000
31100	Liability Insurance	318	356	356	383	383	383
31300	Maintenance Agreement	1,057	1,110	1,110	1,110	12,000	12,000
31600	Professional Services	232,679	128,000	157,532	107,000	107,000	107,000
32200	Advertising & Legal Notices	0	500	0	250	250	250
33100	Travel, Education & Training	3,299	1,800	1,000	1,800	1,800	1,800
33600	Dues, Memberships & Subscriptions	1,282	1,100	750	750	750	750
34100	Telephone	286	300	300	300	300	300
35100	Vehicle & Equipment Usage						
35200	Future Vehicle & Eq. Replacement						
38500	IT	891	941	941	941	941	941
38710	Other Expenses			105			
	Subtotal Charges & Services	242,127	135,607	164,594	114,234	125,124	140,424
<b>Total - Community Development</b>		520,066	425,807	452,130	406,584	417,474	432,774

**32 - Street Maintenance**

12100	Salaries	181,662	149,339	192,000	144,034	144,034	144,034
12200	Part-Time Salaries						
12600	Cell Phone Stipend	716	608	608	608	608	608
13100	Overtime	3,387	1,500	2,000	1,500	1,500	1,500
14100	Social Security & Medicare	13,701	11,586	14,888	11,180	11,180	11,180
14200	Pension Contributions	8,400	7,467	9,600	7,202	7,202	7,202
15100	Group Insurance	49,720	37,371	51,000	37,840	37,840	37,840
15300	Worker's Compensation	21,746	23,436	23,436	23,436	23,436	23,436
15400	Unemployment						
	Subtotal Personnel	279,332	231,307	293,532	225,800	225,800	225,800
22100	Operating Materials & Supplies	27,398	29,000	28,500	29,000	29,000	30,000
22800	Uniforms & Protective Clothing	1,219	1,200	1,200	1,200	1,300	1,300

**General Fund - 02****Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
24600	Asphalt & Other Surfacing	3,238	3,000	3,000	3,000	3,000	3,000
31100	Liability Insurance	8,891	9,956	9,956	9,956	9,956	9,956
31300	Maintenance Agreement	2,668	4,000	2,668	3,000	3,000	3,000
31600	Professional Services	579	1,500	1,500	1,500	1,500	1,500
31610	Weed Abatement						
32200	Advertising & Legal Notices						
33100	Travel, Education & Training	1,213	2,000	500	1,500	1,500	1,500
33600	Dues, Memberships & Subscriptions			58			
34100	Telephone	1,566	1,564	1,450	1,550	1,550	1,600
34200	Natural Gas	4,005	6,000	4,325	5,000	5,000	5,200
34300	Electricity	20,490	25,500	19,000	25,000	25,000	25,500
34400	Trash Collections	540	550	588	600	625	650
34500	Water Service	64	100	84	110	130	150
34600	Sewer Service	984	1,000	1,032	1,075	1,100	1,125
35100	Vehicle & Equipment Usage	59,636	77,000	77,000	80,000	80,000	80,000
35150	Fuel Usage	12,314	19,000	9,600	11,500	11,500	11,500
35200	Future Vehicle & Eq. Replacement	90,000	94,230	94,230	94,230	94,230	94,230
35250	Facility Maintenance Charge						
35300	Repairs & Maintenance	2,609	900	900	900	900	900
36500	Medical Expenses	1,188					
38500	IT	335	468	468	468	468	468
38710	Other Expenses	323	150	150	150	150	150
46200	Equipment	1,012					
	Subtotal Charges & Services	240,272	277,118	256,209	269,739	269,909	271,729
	<b>Total - Street Maintenance</b>	<b>519,604</b>	<b>508,425</b>	<b>549,741</b>	<b>495,539</b>	<b>495,709</b>	<b>497,529</b>
<b>47 - Cemetery</b>							
12100	Salaries	97,297	88,609	88,609	88,609	88,609	88,609
12200	Part - Time Salaries	42,350	40,955	38,000	44,350	45,237	46,142
12600	Cell Phone Stipend	323	320	320			
13100	Overtime						
14100	Social Security & Medicare	10,564	9,936	9,710	10,171	10,239	10,308
14200	Pension Contributions	4,709	4,430	4,430	4,430	4,430	4,430
15100	Group Insurance	27,957	27,567	27,584	27,584	27,584	27,584
15300	Worker's Compensation	9,923	8,415	8,415	8,415	8,415	8,415
	Subtotal Personnel	193,123	180,233	177,069	183,560	184,515	185,489
22100	Operating Materials & Supplies	5,295	7,200	7,000	7,200	7,200	7,200
22200	Chemicals & Lab Supplies	5,551	7,200	7,000	7,200	7,200	7,200
31100	Liability Insurance	904	1,013	1,013	1,089	1,089	1,089
31300	Maintenance Agreement	184	184	184	184	184	184
31350	Tree & Landscaping	14,057	1,800	1,280	1,000	1,800	1,800
31600	Professional Services						
33100	Travel, Education & Training						
34100	Telephone	211	205	205	205	205	205
34300	Electricity	2,628	2,750	2,750	2,750	2,750	2,750
34400	Trash Collections	540	495	495	495	495	495
34500	Water Service	59,941	56,000	56,000	70,000	70,000	70,000
34600	Sewer Service	492	416	416	416	416	416
35100	Vehicle & Equipment Usage	6,000	13,000	17,753	23,349	23,349	23,349
35150	Fuel Usage	3,863	4,600	1,100	2,900	2,900	2,900
35200	Future Vehicle & Eq. Replacement	13,627	11,596	11,596	14,555	14,555	14,555

**General Fund - 02****Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
36500	Medical Expenses	170	200	200	200	200	200
38710	Other Expenses						
42100	Buildings & Improvements						
46200	Equipment		2,500				
	Subtotal Charges & Services	113,463	109,159	106,992	131,543	132,343	132,343
<b>Total - Cemetery</b>		<b>306,586</b>	<b>289,392</b>	<b>284,061</b>	<b>315,103</b>	<b>316,858</b>	<b>317,832</b>

**74 - Public Information/ Community Engagement**

12100	Salaries	43,454	30,079	23,000	24,223	24,223	24,223
12600	Cell Phone Stipend	297	96	96			
13100	Overtime	0		25			
14100	Social Security & Medicare	3,222	2,308	1,769	1,853	1,853	1,853
14200	Pension Contributions	2,099	1,504	1,150	1,211	1,211	1,211
15100	Group Insurance	12,535	9,843	8,339	8,339	8,339	8,339
15300	Worker's Compensation	601	481	481	481	481	481
	Subtotal Personnel	62,208	44,311	34,860	36,107	36,107	36,107
22100	Operating Materials & Supplies	43,373	32,500	47,000	40,000	33,000	33,500
31100	Liability Insurance	248	277	277	298	298	298
31300	Maintenance Agreement						
31600	Professional Services	19,843	30,000	27,071	30,000	32,000	34,000
32200	Advertising & Legal Notices	29,222	25,000	25,000	25,000	25,000	25,000
33100	Travel, Education & Training						
33600	Dues, Memberships & Subscriptions	1,998		2,048	2,048	2,048	2,048
34100	Telephone	287	285	285	285	285	285
38710	Other Expenses						
35100	Vehicle & Equipment Usage	1,758					
35150	Fuel Usage	0					
35200	Future Vehicle & Eq. Replacement	220					
38500	IT	130	141	141	141	141	141
46200	Equipment						
	Subtotal Charges & Services	97,079	88,203	101,822	97,772	92,772	95,272
<b>Total - Public Info/ Com. Engagement</b>		<b>159,287</b>	<b>132,514</b>	<b>136,682</b>	<b>133,879</b>	<b>128,879</b>	<b>131,379</b>

**75 - Fort & Vistor Center**

12100	Salaries	53,178	47,351	19,936			
12200	Part - Time Salaries	17,070	5,000	2,399			
	Overtime			50			
12600	Cell Phone Stipend	396	320	114			
14100	Social Security & Medicare	5,372	4,029	1,721			
14200	Pension Contributions	2,621	2,368	987			
15100	Group Insurance	6,426	5,433	2,239			
15300	Worker's Compensation	471	665	665			
	Subtotal Personnel	85,534	65,166	28,111			
22100	Operating Materials & Supplies	8,451		4,500			
22400	Cost of Goods Sold	3,962					
22401	Consignment Goods	272					
31100	Liability Insurance	3,719	4,164	4,164	4,476	4,476	4,476
31300	Maintenance Agreement						
31600	Professional Services	25,555		280			
31609	Abatement						



**General Fund - 02****Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
32200	Advertising & Legal Notices	535					
33100	Travel, Education & Training						
33600	Dues, Memberships & Subscriptions						
34100	Telephone	757	67	219			
34300	Electricity	945	750	827			
34400	Trash Collections	495	200	490			
35100	Vehicle & Equipment Usage						
35150	Fuel Charges						
35200	Future Vehicle & Eq. Replacement						
35300	Repairs & Maintenance	904	8,750	4,000	4,000	4,000	4,000
38500	IT	935	58	243	58	58	58
38710	Other Expenses						
42100	Buildings & Improvements	6,500					
46200	Equipment						
	Subtotal Charges & Services	53,030	13,989	14,723	8,534	8,534	8,534
	<b>Total - Fort &amp; Vistor Center</b>	<b>138,564</b>	<b>79,155</b>	<b>42,834</b>	<b>8,534</b>	<b>8,534</b>	<b>8,534</b>
					70.621	70.621	
<b>76 - Arts, Entertainment &amp; Culture</b>							
12100	Part-Time Salaries						
12600	Cell Phone Stipend						
14100	Social Security & Medicare						
15300	Worker's Compensation						
	Subtotal Personnel	0	0	0	0	0	0
22100	Operating Materials & Supplies	2,270					
31100	Liability Insurance	5,844					
31600	Professional Services	54,530					
34100	Telephone						
34300	Electricity						
34400	Trash Collections						
35300	Repairs & Maintenance						
38500	IT						
38870	Cost of Sales						
	Subtotal Charges & Services	62,644	0	0	0	0	0
	<b>Total - Arts, Entertainment &amp; Culture</b>	<b>62,644</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>77 - IT</b>							
12100	Salaries						
12600	Cell Phone Stipend						
14100	Social Security & Medicare						
14200	Pension Contributions						
15100	Group Insurance						
15300	Worker's Compensation						
15400	Unemployment	15,520					
	Subtotal Personnel	15,520	0	0	0	0	0
22100	Operating Materials & Supplies	1,789	1,000	1,000	1,000	1,000	1,000
31600	Professional Services						
31100	Liability Insurance						

**General Fund - 02****Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
31600	Professional Services	57,255	50,000	58,000	50,000	50,000	50,000
33100	Travel, Education & Training						
33600	Dues, Memberships & Subscriptions	18,027	19,000	19,000	19,000	19,000	19,000
35100	Vehicle & Equipment Usage						
35150	Fuel Usage						
35200	Future Vehicle & Eq. Replacement						
38710	Other Expenses						
46200	Equipment	52,799	2,500	2,500	2,500	2,500	2,500
	Subtotal Charges & Services	129,870	72,500	80,500	72,500	72,500	72,500
<b>Total - IT</b>		145,390	72,500	80,500	72,500	72,500	72,500
<b>90 - Non - Departmental</b>							
22100	Operating Materials & Supplies	3,445	3,000	3,000	3,000	3,000	3,000
31100	Liability Insurance	14,246	15,647	15,646	16,819	16,819	16,819
31300	Maintenance Agreement	7,549	7,850	7,850	7,850	7,850	7,850
31600	Professional Services						
32100	Postage	7,531	8,000	8,000	8,000	8,000	8,000
34100	Telephone	2,824	4,100	4,100	4,100	4,100	4,100
35200	Future Vehicle & Eq. Replacement	3,131	3,131	3,131	3,131	3,131	3,131
37100	Lease Agreement	1,620	1,620	1,620	1,620	1,620	1,620
38710	Other Expenses	447	500	500	500	500	500
38718	Flooding Expenses						
38715	Tabor Refund	499,947		573,000			
38720	Insurance Deductible	15,200		1,046			
	Subtotal Charges & Services	555,940	43,848	617,893	45,020	45,020	45,020
<b>Total - Non - Departmental</b>		555,940	43,848	617,893	45,020	45,020	45,020
<b>95 - Transfers To Other Funds</b>							
39015	Transfer to Conservation Trust Fund						
39018	Transfer to Parks & Rec. Fund						
39019	Transfer To C.W.C.I. Fund						
39072	Transfer to Dental Fund						
<b>Total: Transfers to Other Funds</b>		0	0	0	0	0	0
<b>Total - General Fund</b>		<b>8,953,551</b>	<b>8,636,259</b>	<b>9,290,783</b>	<b>8,835,551</b>	<b>7,417,430</b>	<b>7,459,221</b>

7-18-25	7-18-25	ok	ok	ok	ok
8,952,560	8,636,259	TABOR			
TABOR					

# Conservation Trust Fund

	Estimated 2025	Budget 2026	Estimated 2027	Estimated 2028
Fund Balance	258,332	277,416	305,202	437,702
Revenues:				
Intergovernmental	115,000	115,000	115,000	115,000
Income from Investments	9,000	17,500	17,500	17,500
Total Revenue =	124,000	132,500	132,500	132,500
Expenditures:				
Capital Outlay	104,916	104,714	0	0
Total Expenditures =	104,916	104,714	0	0
Fund Balance	277,416	305,202	437,702	570,202

Conservation Trust Fund - 15  
Revenue - 00

Account	Revenues by Source	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
Intergovernmental Revenues							
63440	Lottery Proceeds	116,323	115,000	115,000	115,000	115,000	115,000
	Subtotal Intergov. Revenues	116,323	115,000	115,000	115,000	115,000	115,000
Income From Investments							
66110	Interest on Investments	14,691	9,000	9,000	17,500	17,500	17,500
	Sub. Income From Investments	14,691	9,000	9,000	17,500	17,500	17,500
Total - Conservation Trust Fund		131,014	124,000	124,000	132,500	132,500	132,500

131014  
7/18/2025

124000

Conservation Trust Fund - 15  
Expenditures

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
<b>25 -Mountain View Park</b>							
43200	Improvements other than Buildings	19,167	11,900	9,000	5,000		
	<b>Total: Mountain View Park</b>	19,167	11,900	9,000	5,000	0	0
<b>27 -Cleveland Park</b>							
43200	Improvements other than Buildings			216			
	<b>Total: Cleveland Park</b>	0	0	216	0	0	0
<b>29 -Confluence Park</b>							
43200	Improvements other than Buildings	70,930	62,465	47,000	23,714		
	<b>Total: Confluence Park</b>	70,930	62,465	47,000	23,714	0	0
<b>32 -Cottonwood Park</b>							
43200	Improvements other than Buildings	7,477	4,000	3,700			
	<b>Total: Cottonwood Park</b>	7,477	4,000	3,700	0	0	0
<b>60 - Parks Development</b>							
22100	Operating Materials & Supplies	23,595	6,500	9,000	8,000		
	Subtotal Charges & Services	23,595	6,500	9,000	8,000	-	-
43200	Improvements other than Buildings	21,290	29,045	36,000	68,000	-	-
	Subtotal Capital Outlay	21,290	29,045	36,000	68,000	-	-
	<b>Total: Parks Development</b>	44,885	35,545	45,000	76,000	0	0
<b>Total Conservation Trust Fund</b>		<b>142,459</b>	<b>113,910</b>	<b>104,916</b>	<b>104,714</b>	<b>0</b>	<b>0</b>

7-18-25  
142,459

7-18-25  
113,910

# Parks, Recreation & Golf Fund

	Estimated 2025	Budget 2026	Estimated 2027	Estimated 2028
Fund Balance	<b>700,541</b>	834,580	1,045,343	950,859
Revenues:				
Taxes	2,930,425	2,979,194	3,036,978	3,095,918
Admissions	478,735	506,000	507,000	507,000
Fees	33,220	36,000	37,500	37,500
Youth	96,000	95,500	96,000	96,500
Aquatics	47,022	40,000	35,000	35,000
Rental	66,930	64,800	65,300	65,300
Miscellaneous	129,761	138,900	138,900	138,900
Total Revenue =	3,782,093	3,860,394	3,916,678	3,976,118
Expenditures:				
Personnel	2,385,635	2,424,904	2,426,049	2,427,542
Charges & Services	1,213,377	1,224,727	1,225,113	1,227,113
Capital Outlay	49,042	0	360,000	150,000
Total Expenditures =	3,648,054	3,649,631	4,011,162	3,804,655
Fund Balance	834,580	1,045,343	950,859	1,122,322
Fund Balance 25% Minimum	\$912,014	\$912,408	\$1,002,790	\$951,164
Project Goal	500,000	500,000	500,000	500,000
Unrestricted	(577,434)	(367,065)	(551,931)	(328,841)

**Parks & Recreation Fund - 18**  
**Revenue - 00**

Account #	Revenues by Source	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
<b>Taxes</b>							
61310	Sales Tax	2,705,390	2,722,717	2,832,543	2,889,194	2,946,978	3,005,918
61320	Use Tax	100,194	68,000	97,882	90,000	90,000	90,000
	Subtotal Taxes	2,805,584	2,790,717	2,930,425	2,979,194	3,036,978	3,095,918
<b>Admissions</b>							
64670	Recreation Center Memberships	189,183	216,000	195,000	216,000	216,000	216,000
64603	Fitness Training Revenue	30,396	26,000	36,000	33,500	33,500	33,500
64677	School Programs	6,500	6,500	6,500	6,500	6,500	6,500
64605	Leisure Revenue						
64606	Youth Programs	11,902	12,000	12,535			
64610	Leisure Recreation Fees	44,342	36,000	43,700	48,000	49,000	49,000
64611	General Daily Admissions	110,830	115,000	105,000	118,000	118,000	118,000
64614	General Punch Passes	73,096	84,000	80,000	84,000	84,000	84,000
	Subtotal Admissions	466,249	495,500	478,735	506,000	507,000	507,000
<b>Fees</b>							
64665	Adult Sports	36,014	37,000	33,220	36,000	37,500	37,500
	Subtotal Fees	36,014	37,000	33,220	36,000	37,500	37,500
<b>Youth</b>							
64660	Youth Sports	98,234	95,000	96,000	95,500	96,000	96,500
	Subtotal Youth	98,234	95,000	96,000	95,500	96,000	96,500
<b>Aquatics</b>							
64673	Other Swimming Pool	6,142	3,000	6,929	5,000	3,000	3,000
64674	Swimming Lessons & Classes	33,079	32,000	40,093	35,000	32,000	32,000
	Subtotal Aquatics	39,221	35,000	47,022	40,000	35,000	35,000
<b>Rental</b>							
66230	Other Rentals						
66235	Equipment Rental	2,804	1,800	1,800	1,800	1,800	1,800
64652	Sports Concessions Stand	11,454	10,000	10,000	10,000	10,000	10,000
66250	Recreation Facility	36,273	42,000	48,325	45,000	45,000	45,000
66260	Recreation Field	1,865	1,500	1,065	1,000	1,500	1,500
66270	Parks Rental	5,230	7,000	5,740	7,000	7,000	7,000
	Subtotal Rental	57,626	62,300	66,930	64,800	65,300	65,300
<b>Miscellaneous</b>							
63600	Other Grants - rebate black hills	14,701					
64681	Sales of Merchandise	8,431	10,000	7,500	8,500	8,500	8,500
64682	Vending Machine	31,806	32,000	32,000	32,000	32,000	32,000
66460	Donations	20,000		1,261			
66474	Silver Sneakers	41,021	43,000	40,000	45,000	45,000	45,000
66477	Silver & Fit	831	300	1,000	900	900	900
66536	Advertising	0					
66550	Optuim United	35,008	33,000	32,000	35,000	35,000	35,000
66570	Other	1,347					
	Subtotal Miscellaneous	153,145	118,300	113,761	121,400	121,400	121,400
<b>Income From Investments</b>							
66110	Interest on Investments	27,028	20,000	16,000	17,500	17,500	17,500
	Sub. Income From Investments	27,028	20,000	16,000	17,500	17,500	17,500
<b>Other Financing Sources</b>							
67719	Transfer From CWCI Fund						
67702	Transfer From ML&P						
	Total Subsidies	0	0	0	0	0	0

**Parks & Recreation Fund - 18**  
**Revenue - 00**

Account #	Revenues by Source	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
Total - Parks & Recreation Fund		3,683,101	3,653,817	3,782,093	3,860,394	3,916,678	3,976,118

rec  
horse  
park rent

7-18-25	7-18-25	7-18-25	ok	ok	ok
3,683,101	3,653,817				



**Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
<b>50 - Aquatics</b>							
12100	Salaries	136,751	112,699	138,684	131,000	131,000	131,000
12200	Part - Time Salaries	299,356	265,000	262,647	277,900	277,900	277,900
12600	Cell Phone Stipend	323	320	320	320	320	320
13100	Overtime	3,325	1,000	2,000	1,000	1,000	1,000
14100	Social Security & Medicare	33,523	28,918	30,726	30,540	31,305	31,773
14200	Pension Contributions	5,552	5,635	6,934	6,550	6,550	6,550
15100	Group Insurance	25,473	25,849	25,849	62,076	62,076	62,076
15300	Worker's Compensation	12,359	13,320	13,320	13,320	13,320	13,320
	Subtotal Personnel	516,662	452,741	480,480	522,706	523,471	523,939
22100	Operating Materials & Supplies	11,450	10,000	9,000	8,000	8,000	8,000
22200	Chemicals & Lab Supplies	16,379	18,000	19,000	20,000	18,000	18,000
22800	Uniforms & Protective Clothing	200	1,000	1,133	1,000	500	500
31100	Liability Insurance	37,043	41,482	41,482	44,593	44,593	44,593
32200	Advertising & Legal Notices	516	525	0	250	525	525
33100	Travel , Education & Training	965	1,000	600	1,000	1,000	1,000
33600	Dues, Memberships & Subscriptions	1,107	1,100	1,100	1,100	1,100	1,100
35300	Repairs & Maintenance	33,696	20,000	22,000	20,000	20,000	20,000
36500	Medical Services	1,480	900	900	700	700	700
38710	Other	746	500	500	200	200	200
	Subtotal Charges & Services	103,582	94,507	95,715	96,843	94,618	94,618
42100	Buildings & Improvement	75,000	35,000	14,708		300,000	100,000
46200	Equipment	21,143	16,000	9,549			
	Subtotal Capital Outlay	96,143	51,000	24,257	0	300,000	100,000
	<b>Total: Aquatics</b>	<b>716,387</b>	<b>598,248</b>	<b>600,452</b>	<b>619,549</b>	<b>918,089</b>	<b>718,557</b>
<b>52 - Sports</b>							
12100	Salaries	136,711	130,635	138,287	112,518	112,518	112,518
12200	Part - Time Salaries	78,282	79,560	92,000	98,646	98,646	98,646
12600	Cell Phone Stipend	974	816	816	160	160	160
13100	Overtime	815		509	500	500	500
14100	Social Security & Medicare	16,139	16,142	17,679	16,085	16,166	16,734
14200	Pension Contributions	6,566	6,532	6,914	5,573	5,626	5,798
15100	Group Insurance	34,870	32,913	32,913	26,799	26,799	26,799
15300	Worker's Compensation	4,178	4,503	4,503	4,503	4,503	4,503
	Subtotal Personnel	278,535	271,101	293,621	264,784	264,918	265,658
22100	Operating Materials & Supplies	5,727	5,000	3,500	4,000	5,000	5,000
26925	Youth Sports	53,594	53,000	52,000	54,000	55,000	55,000
26950	Adult Sports	11,012	11,000	8,000	11,000	11,000	11,000
26952	Concessions - Sports	6,307	5,500	5,453	5,500	5,500	5,500
31100	Liability Insurance	588	659	659	708	708	708
31600	Professional Services		500	0	0	0	0
33100	Travel , Education & Training	145	1,000	500	750	750	750
33600	Dues, Memberships & Subscriptions	451	700	200	700	700	700
36500	Medical Services	428	500	500	500	500	500

**Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
38710	Other	1,801	1,000	1,800	3,000	2,000	3,000
	Subtotal Charges & Services	80,053	78,859	72,612	80,158	81,158	82,158
46200	Equipment						
	Subtotal Capital Outlay						
<b>Total: Sports</b>		<u>358,588</u>	<u>349,960</u>	<u>366,233</u>	<u>344,942</u>	<u>346,076</u>	<u>347,816</u>

**53 - Fitness**

12100	Salaries	64,596	64,735	62,587	62,587	62,587	62,587
12200	Part - Time Salaries	47,957	53,040	36,000	40,000	40,000	40,000
14100	Social Security & Medicare	8,549	9,034	7,566	7,848	8,005	8,165
12600	Cell Phone Stipend	323	320	320			
13100	Overtime	0		135			
14200	Pension Contributions	2,990	3,237	3,129	3,129	3,192	3,256
15100	Group Insurance	10,263	10,777	10,777	11,391	11,391	11,391
15300	Worker's Compensation	4,177	4,502	4,502	4,502	4,502	4,502
	Subtotal Personnel	138,855	145,645	125,017	129,457	129,677	129,901
22100	Operating Materials & Supplies	9,899	12,000	15,000	12,000	12,000	12,000
31100	Liability Insurance	316	354	354	381	381	381
31600	Professional Services	4,866	5,800	10,500	12,000	5,800	5,800
33100	Travel , Education & Training	2,232	1,200	1,200	1,500	1,200	1,200
33600	Dues, Memberships & Subscriptions	130	1,000	1,000	1,000	1,000	1,000
35300	Repairs & Maintenance	11,241	10,000	11,000	10,000	10,000	10,000
36500	Medical Services	135					
38710	Other	46					
	Subtotal Charges & Services	28,865	30,354	39,054	36,881	30,381	30,381
46200	Equipment					60,000	50,000
	Subtotal Capital Outlay					60,000	50,000
<b>Total: Fitness</b>		<u>167,720</u>	<u>175,999</u>	<u>164,071</u>	<u>166,338</u>	<u>220,058</u>	<u>210,282</u>

**54 - Facility Operations/ Special Events**

12100	Salaries	9,067	9,026	20,101	33,821	33,821	33,821
12200	Part - Time Salaries	590	612	500	500	500	500
12600	Cell Phone Stipend	50	48	48			
13100	Overtime			226			
14100	Social Security & Medicare	695	741	1,580	2,626	2,626	2,626
14200	Pension Contributions	463	451	1,005	1,691	1,691	1,691
15100	Group Insurance	3,932	3,931	3,931	11,767	11,767	11,767
15300	Worker's Compensation	911	981	981	981	981	981
	Subtotal Personnel	15,708	15,790	28,371	51,386	51,386	51,386
22100	Operating Materials & Supplies	2,177	1,500	1,500	1,500	1,500	1,500
31100	Liability Insurance	316	354	354	381	381	381
32200	Advertising & Legal Notices	5,245	5,000	4,000	5,000	5,000	5,000

**Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
33600	Dues, Memberships & Subscriptions	120	545	300	300	545	545
38710	Other Expenses						
	Subtotal Charges & Services	7,858	7,399	6,154	7,181	7,426	7,426
	<b>Total: Facility Operations</b>	<b>23,566</b>	<b>23,189</b>	<b>34,525</b>	<b>58,567</b>	<b>58,812</b>	<b>58,812</b>

**55 - Child Care**

12100	Salaries						
12200	Part - Time Salaries	2,551					
12600	Cell Phone Stipend	14					
14100	Social Security & Medicare	183					
14200	Pension Contributions	126					
15100	Group Insurance	1,121					
15300	Worker's Compensation	223					
	Subtotal Personnel	4,218	0	0	0	0	0
22100	Operating Materials & Supplies						
31100	Liability Insurance	588					
38710	Other Expenses	90					
	Subtotal Charges & Services	678	0	0	0	0	0
	<b>Total: Child Care</b>	<b>4,896</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**56 - Leisure**

12100	Salaries	59,923	39,815	48,479	50,477	50,477	50,477
12200	Part - Time Salaries	10,082	11,504	13,000	20,000	20,000	20,000
12600	Cell Phone Stipend	466	272	272			
13100	Overtime	959		140	140	140	140
14100	Social Security & Medicare	5,386	3,947	4,735	5,402	5,510	5,402
14200	Pension Contributions	2,820	1,991	2,424	2,524	2,574	2,524
15100	Group Insurance	14,905	18,889	18,889	24,279	24,279	24,279
15300	Worker's Compensation	477	514	514	514	514	514
	Subtotal Personnel	95,018	76,931	88,453	103,336	103,494	103,336

**56 - Leisure**

22100	Operating Materials & Supplies	29,525	22,000	25,000	30,000	30,000	30,000
31100	Liability Insurance	282	316	316	340	340	340
33100	Travel , Education & Training	1,524	2,000	500	500	500	500
33600	Dues, Memberships & Subscriptions	65					
35100	Vehicle & Equipment Usage	2,892	2,892	2,892	2,892	2,892	2,892
35150	Fuel Usage	950	1,425	1,425	1,425	1,425	1,425
35200	Future Vehicle & Eq. Replacement	6,030	5,428	5,428	5,428	5,428	5,428
38710	Other	91					
	Subtotal Charges & Services	41,359	34,061	35,561	40,585	40,585	40,585
	<b>Total - Leisure</b>	<b>136,377</b>	<b>110,992</b>	<b>124,014</b>	<b>143,921</b>	<b>144,079</b>	<b>143,921</b>

**57 - Youth Programs**

12100	Salaries	8,706	9,026	2,075	0	0	0
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**Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
12200	Part - Time Salaries	10,990	11,109	4,200	0	0	0
12600	Cell Phone Stipend	44	48	10			
13100	Overtime			57			
14100	Social Security & Medicare	1,466	1,544	548			
14200	Pension Contributions	418	451	104	0		
15100	Group Insurance	3,633	3,931	849			
15300	Worker's Compensation	223	240	240			
	Subtotal Personnel	25,480	26,349	8,083	0	0	0
22100	Operating Materials & Supplies	6,836	7,000	7,514			
31100	Liability Insurance	110	124	124			
33100	Travel , Education & Training	38	50	50			
35100	Vehicle & Equipment Usage	692					
35200	Future Vehicle & Eq. Replacement	400					
36500	Medical Services	90					
38710	Other	553					
	Subtotal Charges & Services	8,719	7,174	7,688	0	0	0
	<b>Total - Youth Programs</b>	<b>34,199</b>	<b>33,523</b>	<b>15,771</b>	<b>0</b>	<b>0</b>	<b>0</b>

**60 - Customer Service**

12100	Salaries	151,810	157,827	148,000	124,717	124,717	124,717
12200	Part-Time Salaries	13,590	22,000	3,000	3,060	3,060	3,060
12600	Cell Phone Stipend	159	176	176			
13100	Overtime	0					
14100	Social Security & Medicare	12,266	13,770	11,565	9,775	9,775	9,775
14200	Pension Contributions	6,728	7,891	7,400	6,236	6,236	6,236
15100	Group Insurance	44,731	46,106	46,106	58,189	58,189	58,189
15300	Worker's Compensation	2,209	2,381	2,381	2,381	2,381	2,381
	Subtotal Personnel	231,493	250,152	218,628	204,358	204,358	204,358
22100	Operating Materials & Supplies	3,634	4,000	4,000	4,000	4,000	4,000
22400	Pro-Shop Supplies	4,696	4,200	4,200	4,200	4,200	4,200
22405	Vending Supplies	18,378	15,500	18,500	15,500	15,500	15,500
31100	Liability Insurance	282	316	316	340	340	340
33100	Travel , Education & Training	152	0	0	0	0	0
33600	Dues, Memberships & Subscriptions	613	625	400	300	300	300
35300	Repairs & Maintenance	784	500	500	500	500	500
36500	Medical Expenses	90	200	0	200	200	200
38710	Other Expenses	23					
46200	Equipment						
	Subtotal Charges & Services	28,652	25,341	27,916	25,040	25,040	25,040
	<b>Total: Customer Service Rec Center</b>	<b>260,145</b>	<b>275,493</b>	<b>246,544</b>	<b>229,398</b>	<b>229,398</b>	<b>229,398</b>

**64 - Buildings & Grounds Maintenance Rec Center**

12100	Salaries	100,783	127,748	72,000	81,850	81,850	81,850
12200	Part-Time Salaries	36,914	22,000	70,000	71,400	71,400	71,400
12600	Cell Phone Stipend	133	128	128	160	160	160

**Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
13100	Overtime	0		800			
14100	Social Security & Medicare	11,149	11,456	10,863	11,803	11,724	11,724
14200	Pension Contributions	4,520	6,387	3,600	4,145	4,093	4,312
15100	Group Insurance	35,087	44,467	27,669	27,669	27,669	27,669
15300	Worker's Compensation	3,523	3,797	3,797	3,797	3,797	3,797
	Subtotal Personnel	192,109	215,983	188,857	200,824	200,692	200,912
22100	Operating Materials & Supplies	30,781	32,000	23,000	27,000	28,000	29,000
31100	Liability Insurance	387	433	433	465	465	465
33100	Travel , Education & Training						
33600	Dues, Memberships & Subscriptions	365	365	300	300	365	365
35300	Repairs & Maintenance	42,818	45,000	50,000	49,000	49,000	49,000
38710	Other Expenses	630					
	Subtotal Charges & Services	74,981	77,798	73,733	76,765	77,830	78,830
42100	Buildings & Improvement	49,475					
46200	Equipment	0	26,000	19,129			
	Subtotal Capital Outlay	49,475	26,000	19,129	0	0	0
<b>Total: Building &amp; Grounds Maint. Rec</b>		<b>316,565</b>	<b>319,781</b>	<b>281,719</b>	<b>277,589</b>	<b>278,522</b>	<b>279,742</b>
<b>65 - Administration &amp; General</b>							
12100	Salaries	90,267	92,570	108,000	130,398	130,398	130,398
12200	Part-Time Salaries						
12600	Cell Phone Stipend	645	640	640			
14100	Social Security & Medicare	6,670	7,131	8,311	9,975	9,975	9,975
14200	Pension Contributions	4,511	4,629	5,400	6,379	6,379	6,379
15100	Group Insurance	25,700	26,963	26,963	38,664	38,664	38,664
15300	Worker's Compensation	823	887	887	887	887	887
	Subtotal Personnel	128,616	132,819	150,201	186,303	186,303	186,303
22100	Operating Materials & Supplies	5,192	2,000	3,000	2,000	2,000	2,000
31100	Liability Insurance	33,770	38,107	38,107	40,965	40,965	40,965
31200	Copies	7,237	6,500	6,500	6,500	6,500	6,500
31300	Maintenance Agreement	9,024	9,500	9,500	10,000	10,000	10,000
31410	Accounting & Administration Fee	157,168	157,168	157,168	157,168	157,168	157,168
33100	Travel , Education & Training	99	400	0	200	200	200
33600	Dues, Memberships & Subscriptions	1,595	1,500	2,227	2,200	2,200	2,200
34100	Telephone	6,356	5,640	5,640	5,640	5,640	5,640
34200	Natural Gas	89,133	105,250	85,000	92,000	92,000	92,000
34300	Electricity	75,505	76,000	75,000	75,000	76,000	76,000
34400	Trash Collections	8,100	8,100	8,100	8,100	8,100	8,100
34500	Water Service	11,337	11,800	17,700	18,000	11,800	11,800
34600	Sewer Service	4,135	4,000	4,000	4,000	4,000	4,000
35100	Vehicle & Equipment Usage	692	980	750	860	860	860
270	Fuel Usage	336	850	240	270	270	270
35200	Future Vehicle & Eq. Replacement	3,195	4,650	4,650	4,650	4,650	4,650
38500	IT	3,099	3,096	3,096	3,096	3,096	3,096
38710	Other	623					
46200	Equipment						

**Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
	Subtotal Charges & Services	416,596	435,541	420,678	430,649	425,449	425,449
	<b>Total: Administration &amp; General</b>	<b>545,212</b>	<b>568,360</b>	<b>570,879</b>	<b>616,952</b>	<b>611,752</b>	<b>611,752</b>
<b>80 - Parks</b>							
12100	Salaries	465,635	491,732	477,520	439,644	439,644	439,644
12200	Part - Time Salaries	107,458	95,164	86,000	97,067	97,067	97,067
12600	Cell Phone Stipend	484	480	480	480	480	480
14100	Social Security & Medicare	41,887	44,934	43,146	41,095	41,095	41,095
14200	Pension Contributions	23,492	24,587	23,876	21,982	21,982	21,982
15100	Group Insurance	129,143	156,501	149,886	138,465	138,465	138,465
15300	Worker's Compensation	36,362	23,016	23,016	23,016	23,016	23,016
15400	Unemployment	2,730					
	Subtotal Personnel	807,191	836,414	803,924	761,749	761,749	761,749
					74,665		
22100	Operating Materials & Supplies	63,263	45,500	42,000	42,000	45,500	45,500
22200	Chemicals & Lab Supplies	15,111	20,000	15,000	14,000	21,000	21,000
31100	Liability Insurance	8,758	9,807	9,807	10,543	10,543	10,543
31350	Tree & Landscaping	16,480	16,000	13,000	13,000	17,500	17,500
31600	Professional Services	15,464	10,000	15,500	14,000	11,000	11,000
33100	Travel, Education & Training	0	1,000	1,000	500	500	500
33600	Dues, Memberships & Subscriptions	0	150	150	150	150	150
34100	Telephone	791	1,250	1,250	1,250	1,250	1,250
34200	Natural Gas	1,948	3,000	3,000	3,000	3,000	3,000
34300	Electricity	18,964	17,000	17,000	17,000	17,000	17,000
34400	Trash Collections	12,447	12,000	12,000	12,000	12,000	12,000
34500	Water Service	65,189	60,000	90,000	85,000	85,000	85,000
34600	Sewer Service	1,968	1,804	1,804	1,804	1,804	1,804
35100	Vehicle & Equipment Usage	48,500	57,500	78,950	80,000	80,000	80,000
35150	Fuel Usage	15,237	18,300	14,520	16,200	16,200	16,200
35200	Future Vehicle & Eq. Replacement	75,236	91,492	91,492	91,492	91,492	91,492
35300	Repairs & Maintenance	196	250	250	250	250	250
36500	Medical Expenses	841	1,000	1,000	1,000	1,000	1,000
38500	IT	417	420	420	420	420	420
38710	Other Expenses	346	200	200	200	200	200
	Subtotal Charges & Services	361,156	366,673	408,343	403,809	415,809	415,809
42100	Improvements Other Than Buildings						
46200	Equipment	1,370	5,000	5,656			
	Subtotal Capital Outlay	1,370	5,000	5,656	0	0	0
	<b>Total - Parks</b>	<b>1,169,717</b>	<b>1,208,087</b>	<b>1,217,923</b>	<b>1,165,558</b>	<b>1,177,558</b>	<b>1,177,558</b>
<b>90 - Non - Departmental</b>							
31100	Liability Insurance	10,926	11,923	11,923	12,817	12,817	12,817
35200	Future Vehicle & Eq. Replacement						
38100	Bank Service Fees	16,618	14,000	14,000	14,000	14,000	14,000
	Subtotal Charges & Services	27,544	25,923	25,923	26,817	26,817	26,817

Expenditures

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
Total: Non - Departmental		27,544	25,923	25,923	26,817	26,817	26,817
Total - Parks & Recreation Fund		3,760,916	3,689,556	3,648,054	3,649,631	4,011,162	3,804,655
		7-18-25 3,760,916	7/18/2025 3,689,556	7/18/2025	ok	ok	ok

# C.W.C.I. Fund

	Estimated 2025	Budget 2026	Estimated 2027	Estimated 2028
Fund Balance	7,842,348	8,767,610	8,137,853	8,090,680
Revenues:				
Taxes	3,931,591	3,994,523	4,067,107	4,141,505
Income from Investments	300,000	237,000	237,000	237,000
Grants	3,505,011	11,000,000		
Contributions for Construction				
Other Financing Sources	0	0	0	0
Miscellaneous	412,770	0	0	0
Total Revenue =	8,149,372	15,231,523	4,304,107	4,378,505
Expenditures:				
Charges & Services	1,310,075	154,064	209,064	294,064
Capital Outlay	2,846,422	13,475,000	1,910,000	1,810,000
Transfers to Other Funds	3,067,613	2,232,216	2,232,216	2,232,216
Total Expenditures =	7,224,110	15,861,280	4,351,280	4,336,280
Fund Balance	8,767,610	8,137,853	8,090,680	8,132,905
Fund Balance 25%		3965320	1087820	1084070
Truck Route Requirement		1,231,050	1,231,050	1,231,050
Unrestricted		2,941,483	5,771,810	5,817,785



City Wide Capital Improvements - 19  
Revenue - 00

Account #	Revenues by Source	2024 Actual	2025 Budget	2025 Estimated	2026 Estimated	2027 Estimated	2028 Estimated
Taxes							
61310	Sales Tax	2,705,391	2,722,717	2,832,543	2,903,357	2,975,941	3,050,339
61320	Use Tax	100,179	68,000	97,882	90,000	90,000	90,000
61340	Delta County Sales Tax	1,119,788	1,001,166	1,001,166	1,001,166	1,001,166	1,001,166
	Subtotal Charges & Services	3,925,358	3,791,883	3,931,591	3,994,523	4,067,107	4,141,505
Income From Investments							
66110	Interest On Investments	459,439	231,000	300,000	237,000	237,000	237,000
	Subtotal Income From Investments	459,439	231,000	300,000	237,000	237,000	237,000
Miscellaneous Revenues							
63331	Grants	23,438					
63334	CDOT Revitalizing Hillside	1,442,526					
63337	Delta Safety Center - Armory	934,886					
63338	Dept. of Transportation	238,535	2,300,000	2,300,000	11,000,000		
	DOLA CPU Shelter Grant	100,061	1,002,400	1,205,011			
66570	Other Revenue	7,697					
67210	Sale of Assets		300,000	412,770			
	Subtotal Miscellaneous Revenues	2,747,143	3,602,400	3,917,781	11,000,000	0	0
Other Financing Sources							
Stormwater Fee							
67795	Transfer from Back the Badge Fund	338,071					
	Subtotal Financing Sources	338,071	0	0	0	0	0
Total:							
City Wide Capital Improvements Fund		7,470,011	7,625,283	8,149,372	15,231,523	4,304,107	4,378,505

7-18-25  
7,470,010

7-18-25  
7,625,283

**City Wide Capital Improvements Fund - 19****Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
<b>15 - Miscellaneous Engineering</b>							
31600	Professional Services				40,000	40,000	40,000
	<b>Total: Miscellaneous Engineering</b>				40,000	40,000	40,000
<b>25 - Sidewalk Projects</b>							
31600	Professional Services	7,498	50,000	48,000	50,000	50,000	50,000
	Subtotal Charges & Services	7,498	50,000	48,000	50,000	50,000	50,000
	<b>Total: Sidewalk Projects</b>	7,498	50,000	48,000	50,000	50,000	50,000
<b>32 - Murals/Public Art/Main Street Trees</b>							
31600	Professional Services	19,000	8,000		8,000	8,000	8,000
	<b>Total: Murals/Public Art</b>	19,000	8,000		8,000	8,000	8,000
<b>36 - ADA Compliance</b>							
31600	Professional Services	0	15,000	14,000	15,000	15,000	15,000
	<b>Total: ADA Compliance</b>	0	15,000	14,000	15,000	15,000	15,000
<b>37 - Public Facilities</b>							
31600	Professional Services	912	65,000			55,000	140,000
42100	Land & Buildings	303,314					
42101	Armory Building	5,771,356					
42103	CPU Shelter	108,845	1,002,400	1,205,011			
	Subtotal Capital Outlay	6,184,427	1,067,400	1,205,011	0	55,000	140,000
	<b>Total: Public Facilities</b>	6,184,427	1,067,400	1,205,011	0	55,000	140,000
<b>48 - Street Improvements Project</b>							
31600	Professional Services	578,833	710,000	129,000	640,000	70,000	70,000
31602	Prof. Services - Alley Act./Way Fin	0	200,000	10,000	100,000	100,000	
31603	Prof. Services - Façade	21,550	50,000	50,000			
31604	Prof. Services - Main Str. Demo	348,713	2,300,000	1,300,000	11,000,000		
31605	Prof. Services - Hillside	2,372,306		6,355			
31607	Prof. Services - Mill/Overlay	366,665	1,000,000	925,976	1,000,000	1,000,000	1,000,000
31608	Prof. Services - Chip Seal	0	500,000	342,091	500,000	500,000	500,000
	Subtotal Charges & Services	3,688,067	4,760,000	2,763,422	13,240,000	1,670,000	1,570,000
	<b>Total: Street Improvements Project</b>	3,688,067	4,760,000	2,763,422	13,240,000	1,670,000	1,570,000
<b>50 - Truck Route</b>							
31600	Professional Services	1,339	15,000	0	0	15,000	15,000
	Subtotal Charges & Services	1,339	15,000	0	0	15,000	15,000
	<b>Total: Truck Route</b>	1,339	15,000	0	0	15,000	15,000
<b>68 - Storm Water System Improvements</b>							
31600	Professional Services	241,348	575,000	35,000	185,000	175,000	175,000
	Subtotal Charges & Services	241,348	575,000	35,000	185,000	175,000	175,000
	<b>Total: Storm Water System Improvements</b>	241,348	575,000	35,000	185,000	175,000	175,000
<b>90 - CWCI Non-Departmental</b>							
31100	Liability Insurance	8,089	8,815	8,815	8,815	8,815	8,815
31410	Accounting & Administration Fee	81,399	81,399	81,399	81,399	81,399	81,399
38100	Bank Service Fees	885	850	850	850	850	850
	Subtotal Charges & Services	90,373	91,064	91,064	91,064	91,064	91,064

City Wide Capital Improvements Fund - 19  
Expenditures

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
Total: Non-Departmental		90,373	91,064	91,064	91,064	91,064	91,064
94 & 95 - Transfers To Other Funds							
39002	Transfer to General Fund Delta County Sales Tax General Fund		40,142	1,006,778			
				829,785	1,001,166	1,001,166	1,001,166
39090	Transfer To Debt Service Fund	1,231,550	1,231,050	1,231,050	1,231,050	1,231,050	1,231,050
Total: Transfers To Other Funds		1,231,550	1,271,192	3,067,613	2,232,216	2,232,216	2,232,216
Total: City Wide Capital Improvements		11,463,602	7,852,656	7,224,110	15,861,280	4,351,280	4,336,280

7-18-25  
11,463,602

7-18-25  
7,852,656

# Debt Service Fund

	Estimated 2025	Budget 2026	Estimated 2027	Estimated 2028
Fund Balance	13,609	13,983	18,107	22,231
Revenues:				
Income from Investments	374	374	374	374
Other Financing Sources	2,009,050	2,009,050	2,009,050	2,009,050
Total Revenue =	2,009,424	2,009,424	2,009,424	2,009,424
Expenditures:				
Debt Service	2,009,050	2,005,300	2,005,300	2,005,300
Total Expenditures =	2,009,050	2,005,300	2,005,300	2,005,300
Fund Balance	13,983	18,107	22,231	26,355

Debt Service Fund - 90  
Revenue - 00

Account #	Revenues by Source	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
Income From Investments							
66110	Interest On Investments	519	430	374	374	374	374
	Subtotal Income Form Investments	519	430	374	374	374	374
Other Financing Sources							
66570	Other Revenue	1,556					
67719	Transfer From CWCI	1,231,550	1 1,231,050	1,234,050	1,234,050	1,234,050	1 1,234,050
67795	Transfer From Back the Badge	775,000	775,000	775,000	775,000	775,000	775,000
	Sub. Other Financing Sources	2,008,106	2,006,050	2,009,050	2,009,050	2,009,050	2,009,050
Total - Debt Service Fund		2,008,625	2,006,480	2,009,424	2,009,424	2,009,424	2,009,424

7-22-25  
2008624                      2006480

Debt Service Fund - 90  
Expenditures

		2024	2025	2025	2026	2027	2028
Account #	Expenditure by Department	Actual	Budget	Estimated	Budget	Estimated	Estimated
<b>19 - CWCI</b>							
38910	Principal	610,000	640,000	675,000	705,000	705,000	705,000
38920	Interest	621,550	591,050	559,050	525,300	525,300	525,300
<b>Total: CWCI Debt</b>		1,231,550	1,231,050	1,234,050	1,230,300	1,230,300	1,230,300
<b>95 - Back the Badge</b>							
38910	Principal	594,232	614,317	635,081	656,547	635,081	656,547
38920	Interest	180,457	160,683	139,919	118,453	139,919	118,453
<b>Total: Back the Badge Debt</b>		774,689	775,000	775,000	775,000	775,000	775,000
<b>Total: Debt Service Fund</b>		<b>2,006,239</b>	<b>2,006,050</b>	<b>2,009,050</b>	<b>2,005,300</b>	<b>2,005,300</b>	<b>2,005,300</b>

7-22-25

2006239

ok

2006050

# D.U.R.A. Fund

	Estimated 2025	Budget 2026	Estimated 2027	Estimated 2028
Fund Balance	41,471	45,560	41,699	37,838
Revenues:				
Taxes & Intergovernmental	27,204	36,139	36,139	36,139
Total Revenue =	27,204	36,139	36,139	36,139
Expenditures:				
Charges & Services	23,115	40,000	40,000	40,000
Total Expenditures =	23,115	40,000	40,000	40,000
Fund Balance	45,560	41,699	37,838	33,977

Delta Urban Renewal Authority Fund - 92  
Revenue - 00

Account #	Revenues by Source	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
Intergovernmental Revenues							
63325	Property Tax	25,423	24,000	27,204	36,139	36,139	36,139
	Subtotal Contributions	25,423	24,000	27,204	36,139	36,139	36,139
Total: Delta Urban Renewal Authority Fund		25,423	24,000	27,204	36,139	36,139	36,139

7-22-25      ok  
25,423      24,000



Delta Urban Renewal Authority Fund - 92  
Expenditures

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
<b>10 - D.U.R.A.</b>							
31600	Professional Services	31,688		7,550			
38710	Other Expenses		15,000				0
	Subtotal Charges & Services	31,688	15,000	7,550	0	0	0
42100	Buildings & Improvements		25,000	15,565	40,000	40,000	40,000
	Subtotal Capital Outlay		25,000	15,565	40,000	40,000	40,000
<b>Total:</b>							
<b>Delta Urban Renewal Authority Fund</b>		<b>31,688</b>	<b>40,000</b>	<b>23,115</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>

7-22-25      ok  
31688      40000

# Back The Badge Fund

	Estimated 2025	Budget 2026	Estimated 2027	Estimated 2028
Fund Balance	611,401	489,873	390,589	305,315
Revenues:				
Taxes	1,229,675	1,254,269	1,279,354	1,304,941
Income from Investments	16,450	14,100	14,100	14,100
Total Revenue =	1,246,125	1,268,369	1,293,454	1,319,041
Expenditures:				
Transfers to Other Funds	1,367,653	1,367,653	1,378,727	1,397,441
Total Expenditures =	1,367,653	1,367,653	1,378,727	1,397,441
Fund Balance	489,873	390,589	305,315	226,915
Replace Vehicles	234000	234000	234000	234000
Diff	255,873	156,589	71,315	(7,085)

Back The Badge Fund - 95  
Revenue - 00

Account #	Revenues by Source	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
Taxes							
61310	Sales Tax	1,323,846	1,229,675	1,229,675	1,254,269	1,279,354	1,304,941
	Subtotal Taxes	1,323,846	1,229,675	1,229,675	1,254,269	1,279,354	1,304,941
Income From Investments							
66110	Interest On Investments	22,444	16,450	16,450	14,100	14,100	14,100
	Subtotal Income Form Investments	22,444	16,450	16,450	14,100	14,100	14,100
Total - Back the Badge Fund		1,346,290	1,246,125	1,246,125	1,268,369	1,293,454	1,319,041
		75,921		(121,528)	(110,359)	(103,987)	(84,504)

Back The Badge Fund - 95  
Expenditures

Account # Expenditure by Department		2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
Transfer to Other Funds						
39002	Transfer to General Fund	500,260	592,653	603,727	622,441	628,545
39090	Transfer to Debt Service Fund	775,000	775,000	775,000	775,000	775,000
Total: Transfers to Other Funds		1,403,545	1,367,653	1,378,727	1,397,441	1,403,545
Total: Back the Badge Fund		1,403,545	1,367,653	1,378,727	1,397,441	1,403,545

# M.L.&P. Fund

	Estimated 2025	Budget 2026	Estimated 2027	Estimated 2028
Net Working Capital	4,499,901	3,893,323	3,604,464	4,040,790
Revenues:				
Charges & Services	7,337,814	7,449,723	7,521,200	7,593,400
Income from Investments	87,500	75,000	87,500	75,000
Grants				
Miscellaneous	139,930	114,500	114,500	114,500
Total Revenue =	7,565,244	7,639,223	7,723,200	7,782,900
Expenditures:				
Personnel	881,516	984,143	984,143	984,143
Charges & Services	5,527,092	5,614,844	5,665,270	5,692,429
Capital Outlay	407,173	1,203,500	624,500	459,500
Debt Service	904,811	0	0	0
Transfers to Other Funds	451,230	125,595	12,962	0
Total Expenditures =	8,171,822	7,928,081	7,286,874	7,136,071
Net Position	3,893,323	3,604,464	4,040,790	4,687,619
Fund Balance 25% Unrestricted		1,982,020 1,622,444	1,821,719 2,219,071	1,784,018 2,903,601

Municipal Light & Power Fund - 41  
Revenue - 00

Account #	Revenues by Source	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
<b>Charges &amp; Services</b>							
64410	Commercial User Charges	3,730,508	3,698,300	3,772,300	3,810,023	3,848,100	3,886,600
64415	Wholesale User Charges	146,041	145,000	160,000	160,000	160,000	160,000
64420	Residential User Charges	3,178,337	3,352,600	3,338,225	3,371,600	3,405,300	3,439,300
64440	Street Lighting Charges	14,815	14,600	14,400	14,100	13,800	13,500
64450	Yard Lighting Charges	38,186	36,000	35,000	34,000	34,000	34,000
64490	Other Charges For Services	62,589	60,000	17,889	60,000	60,000	60,000
	Subtotal Charges & Services	7,170,476	7,306,500	7,337,814	7,449,723	7,521,200	7,593,400
<b>Income From Investments</b>							
66110	Interest On Investments	281,614	82,500	87,500	75,000	87,500	75,000
	Subtotal Income From Investr	281,614	82,500	87,500	75,000	87,500	75,000
<b>Miscellaneous Revenues</b>							
63331	Fiber Grant	16,022					
66230	Other Rental	19,286	14,500	14,500	14,500	14,500	14,500
66520	Sale Of Supplies & Materials	0					
66570	Other Revenues	105,840	110,000	125,430	100,000	100,000	100,000
	Subtotal Miscellaneous Reven	141,148	124,500	139,930	114,500	114,500	114,500
<b>Total: Municipal Light &amp; Power Fund</b>		<b>7,593,238</b>	<b>7,513,500</b>	<b>7,565,244</b>	<b>7,639,223</b>	<b>7,723,200</b>	<b>7,782,900</b>

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**Municipal Light & Power Fund - 41**  
**Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
<b>35 - Substations</b>							
31600	Professional Services	0	55,000		7,500	7,500	7,500
	Subtotal Capital Outlay	0	55,000	0	7,500	7,500	7,500
42100	Buildings & Improvements	0	125,000	45,000	85,000	25,000	25,000
	Subtotal Capital Outlay	0	125,000	45,000	85,000	25,000	25,000
	<b>Total Substations</b>	<b>0</b>	<b>180,000</b>	<b>45,000</b>	<b>92,500</b>	<b>32,500</b>	<b>32,500</b>
<b>36 - Transmission Project</b>							
31600	Professional Services	22,512	25,000	26,250	25,000	25,000	25,000
???	Regulatory Expense				9,500	9,500	10,000
38910	Principal Expense	188,640	904,451	904,811			
38920	Interest Expense	44,925	25,483				
	Subtotal Charges & Services	256,077	954,934	931,061	34,500	34,500	35,000
	<b>Total Transmission Project</b>	<b>256,077</b>	<b>954,934</b>	<b>931,061</b>	<b>34,500</b>	<b>34,500</b>	<b>35,000</b>
<b>40 - Transmission System Rebuilding</b>							
24400	Construction Materials & Supplies	80,920	529,000	224,000	346,000	285,000	220,000
31600	Professional Services				35,000	210,000	
	Subtotal Capital Outlay	80,920	529,000	224,000	381,000	495,000	220,000
	<b>Total Transmission System Rebuilding</b>	<b>80,920</b>	<b>529,000</b>	<b>224,000</b>	<b>381,000</b>	<b>495,000</b>	<b>220,000</b>
<b>41 - Street Lighting</b>							
24400	Construction Materials & Supplies	0	1,000	0	30,000	0	0
31600	Professional Services						
	Subtotal Capital Outlay	0	1,000	0	30,000	0	0
	<b>Total Street Lighting</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>0</b>
<b>45 - Transmission &amp; Distribution Extensions (DMEA)</b>							
24400	Construction Materials & Supplies		0				110,000
	Subtotal Capital Outlay	0	0	0	0	0	110,000
	<b>Total Transmission &amp; Distribution Extensions (DMEA)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110,000</b>
<b>51 - Purchased Power</b>							
31910	WAPA Bureau	145,729	153,000	148,000	150,000	150,000	150,000
31940	Municipal Energy Agency	4,370,568	4,404,000	4,524,600	4,609,524	4,700,000	4,800,000
31945	Sand Hills Energy Solar		39,000	9,000	76,000	76,000	76,000
	Subtotal Charges & Services	4,516,297	4,596,000	4,681,600	4,835,524	4,926,000	5,026,000
	<b>Total Purchased Power</b>	<b>4,516,297</b>	<b>4,596,000</b>	<b>4,681,600</b>	<b>4,835,524</b>	<b>4,926,000</b>	<b>5,026,000</b>
<b>55 - Transmission &amp; Distribution</b>							
12100	Regular Salaries	622,329	717,907	625,657	716,759	716,759	716,759
12600	Cell Phone Stipend	807	801	801	801	801	801

**Municipal Light & Power Fund - 41**  
**Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
13100	Overtime	1,454	150	150	150	150	150
14100	Social Security	46,018	54,993	47,936	54,905	54,905	54,905
14200	Pension Contribution	30,002	35,895	31,283	35,838	35,838	35,838
15100	Group Insurance	133,332	165,499	165,044	165,044	165,044	165,044
22100	Operating Materials & Supplies	16,088	14,000	14,000	14,000	14,000	14,000
22800	Uniforms & Protective Clothing	1,884	3,500	2,400	3,500	3,500	3,500
24300	Street Lights Supplies	5,307					
24325	LED Street Lights	6,006	10,000	7,200	7,500	7,500	7,500
31300	Maintenance Agreement	14,948					
31600	Professional Services	31,866	12,000	12,000	12,000	12,000	12,000
33100	Travel, Education & Training	2,584	4,000	2,146	4,000	4,000	4,000
33600	Dues, Memberships & Subscriptions	2,194	2,200	2,158	2,200	2,200	2,200
34100	Telephone	4,211	7,400	4,100	1,300	1,300	1,300
35100	Vehicle & Equipment Use & Maint.	15,900	16,000	39,700	35,000	35,000	35,000
35150	Fuel Usage	7,990	8,400	8,400	8,400	8,400	8,400
35200	Future Vehicle & Eq. Replacement	73,000	65,700	65,700	72,270	72,270	72,270
35300	Repairs & Maintenance	49,771	42,000	44,250	42,000	42,000	42,000
36500	Medical Services	659	700	700	700	700	700
38500	IT	2,054	2,053	2,053	2,053	2,053	2,053
	Subtotal Charges & Services	234,462	187,953	204,807	204,923	204,923	204,923
46200	Equipment	24,422	7,000	8,173	525,000	7,000	7,000
	Subtotal Capital Outlay	24,422	7,000	8,173	525,000	7,000	7,000
<b>Total: Transmission &amp; Distribution</b>		<b>1,102,705</b>	<b>1,180,844</b>	<b>1,094,496</b>	<b>1,714,066</b>	<b>1,196,066</b>	<b>1,196,066</b>
<b>57 - Fiber Optic</b>							
24400	Construction Materials & Supplies	8,696	25,000	1,250	25,000	25,000	25,000
31600	Professional Services	6,663	15,000	16,500	15,000	15,000	15,000
	Subtotal Capital Outlay	15,359	40,000	17,750	40,000	40,000	40,000
<b>Total: Fiber Optic</b>		<b>15,359</b>	<b>40,000</b>	<b>17,750</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>58 - Administration &amp; General</b>							
31100	Liability Insurance	27,147	30,468	30,468	32,753	32,753	32,753
31410	Accounting & Administration Fee	109,549	109,549	126,112	180,177	149,034	121,854
31430	Franchise Tax Equivalents	356,044	362,325	284,218	227,204	241,318	272,137
31600	Professional Services	5,126	5,000	52,645	11,000	11,000	11,000
32100	Postage	11,006	10,000	10,000	10,000	10,000	10,000
33100	Travel Education & Training	3,203	4,000	4,000	4,000	4,000	4,000
34200	Natural Gas	4,631					
34400	Trash Collections	1,080	550	550	550	550	550
34500	Water Service	89	210	230	250	230	250
34600	Sewer Service	492	475	475	475	475	475
38400	Donations & Contributions	8,076	8,237	8,237	8,237	8,237	8,237
38708	DMEA Acquisition Payments	122,499	123,500	123,500	99,500	76,500	0
38710	Other Expenses	72,496	250	250	250	250	250
	Subtotal Charges & Services	721,438	654,564	640,685	574,397	534,347	461,506
42100	Buildings & Improvements	64,333	262,000	86,000	110,000	25,000	25,000
	Subtotal Capital Outlay	64,333	262,000	86,000	110,000	25,000	25,000
<b>Total: Administration &amp; General</b>		<b>785,771</b>	<b>916,564</b>	<b>726,685</b>	<b>684,397</b>	<b>559,347</b>	<b>486,506</b>

**90- ML&P Fund Non-Departmental**



Municipal Light & Power Fund - 41  
Expenditures

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
38910	Principal Expense						
38920	Interest Expense						
	Subtotal Prin. & Interest Charges	0	0	0	0	0	0
	Total: ML&P Non-Departmental	0	0	0	0	0	0
94 & 95 - Transfers/Contributions To Other Funds							
39002	Transfer To General Fund	500,000	750,000				
39048	Transfer To Golf Course	385,000	400,000	451,230	125,595	12,962	
	Total: Transfers To Other Funds	885,000	1,150,000	451,230	125,595	12,962	0
Total: Municipal Light & Power Fund		7,642,129	9,548,342	8,171,822	7,937,581	7,296,374	7,146,071

7,642,129      9,548,342  
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Total Transfers based on 5% margin

# Sewer Fund

	Estimated 2025	Budget 2026	Estimated 2027	Estimated 2028
Net Working Capital	8,566,347	3,539,105	2,462,263	2,131,076
Revenues:				
Charges & Services	2,338,157	2,502,800	2,542,030	2,606,300
Income from Investments	99,500	60,000	60,000	60,000
Grants/Miscellaneous	1,411,073	136,773	136,773	136,773
Other Financing Sources				
Total Revenue =	3,848,730	2,699,573	2,738,803	2,803,073
Expenditures:				
Personnel	679,369	631,883	631,883	631,883
Charges & Services	771,046	1,051,981	841,030	837,426
Capital Outlay	6,330,281	1,415,474	920,000	520,000
Debt Service	677,076	677,077	677,077	677,077
Transfers to Other Funds	418,200	0	0	0
Total Expenditures =	8,875,972	3,776,415	3,069,990	2,666,386
Net Position	3,539,105	2,462,263	2,131,076	2,267,763
Fund Balance 25%		944104	767497	666597
Unrestricted		1,518,159	1,363,579	1,601,166

Sewer Fund - 42  
Revenue - 00

Account #	Revenues by Source	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
<b>Charges &amp; Services</b>							
64410	Commercial User Charges	429,017	594,700	442,725	474,000	483,000	493,500
64415	Wholesale User Charges	8,551	9,700	8,650	9,200	9,500	9,650
64420	Residential User Charges	1,750,333	1,870,800	1,843,500	1,972,500	2,001,400	2,054,000
64430	Rural User Charges	984	1,040	1,032	1,100	1,130	1,150
64460	Inactive Tap User Fees	29,172	34,000	30,000	31,000	32,000	33,000
64490	Other Charges For Services	14,141	20,000	12,250	15,000	15,000	15,000
	Subtotal Charges & Services	2,232,198	2,530,240	2,338,157	2,502,800	2,542,030	2,606,300
<b>Income From Investments</b>							
66110	Interest On Investments	172,793	60,000	99,500	60,000	60,000	60,000
	Subtotal Income From Investments	172,793	60,000	99,500	60,000	60,000	60,000
<b>Miscellaneous Revenues</b>							
	Water Pollution Loan Proceeds	3,939,740	3,939,740				
	EIAF Grant Digester		1,000,000	1,000,000			0
66230	Other Rental	8,629	20,673	20,673	20,673	20,673	20,673
66410	System Investment Fees	99,800	247,550	364,100	88,500	88,500	88,500
66570	Other Revenues	26,381	27,600	26,300	27,600	27,600	27,600
66585	Loan Forgiveness	1,500,000	1,500,000				
	Subtotal Miscellaneous Revenues	5,574,550	6,735,563	1,411,073	136,773	136,773	136,773
<b>Other Financing Sources</b>							
67794	Transfer From American Rescue Act Fund						
	Subtotal Other Financing Sources						
<b>Total: Sewer Fund</b>		<b>7,979,541</b>	<b>9,325,803</b>	<b>3,848,730</b>	<b>2,699,573</b>	<b>2,738,803</b>	<b>2,803,073</b>

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**Sewer Fund - 42**  
**Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
<b>33 - Miscellaneous Sewer Extensions</b>							
24400	Construction Materials & Supplies	27,901	195,000	80,000	205,000	240,000	
31600	Professional Services	4,989	600,000	50,000	525,000	500,000	500,000
31602	Professional Services	5,262	500,000	16,000			
	Subtotal Materials & Supplies	38,152	1,295,000	146,000	730,000	740,000	500,000
	<b>Total: Miscellaneous Sewer Ext.</b>	38,152	1,295,000	146,000	730,000	740,000	500,000
<b>34 - Sewer Collection</b>							
12100	Regular Salaries	218,702	278,443	201,050	205,809	205,809	205,809
12600	Cell Phone Stipend	817	714	683	714	714	714
13100	Overtime	3,369	1,000	2,200	1,000	1,000	1,000
14100	Social Security	16,472	21,432	15,601	15,876	15,876	15,876
14200	Pension Contribution	10,238	13,922	10,053	10,290	10,290	10,290
15100	Group Insurance	59,411	77,339	80,433	53,011	53,011	53,011
15300	Worker's Compensation	5,012	5,402	5,402	5,402	5,402	5,402
	Subtotal Personnel Services	314,021	398,252	315,421	292,102	292,102	292,102
22100	Operating Materials & Supplies	7,347	10,000	9,500	18,000	10,500	10,500
22800	Uniforms & Protective Clothing	807	1,500	1,500	1,500	1,500	1,500
24200	Repair Parts & Materials	34,801	37,500	32,500	35,000	35,000	36,000
31300	Maintenance Agreement	15,746	5,000	15,750	18,400	18,400	18,400
31600	Professional Services	8,761	21,500	21,000	22,000	22,000	22,000
33100	Travel, Education & Training	1,127	2,000	1,700	1,700	1,700	1,700
33600	Dues, Memberships, & Subscriptions	0	250	0			
34100	Telephone	440	250	960	1,000	1,000	1,000
34200	Natural Gas	1,840	2,500	2,000	2,500	2,500	2,500
34300	Electricity	8,081	7,250	7,500	8,000	8,200	8,200
35100	Vehicle & Equipment Use & Maint.	15,857	16,000	16,000	16,000	16,000	16,000
35150	Fuel Usage	10,343	11,000	7,400	8,140	8,140	8,140
35200	Future Vehicle & Eq. Replacement	49,654	56,827	56,827	56,827	56,827	56,827
35300	Repairs & Maintenance	47	2,000	2,000	2,000	2,000	2,000
37100	Lease Expense	1,322	1,350	1,406	1,450	1,450	1,500
38710	Other Expenses	0	650	650	650	650	650
	Subtotal Charges & Services	156,173	175,577	176,693	193,167	185,867	186,917
46200	Equipment	0	0	0	165,000	0	0
	Subtotal Capital Outlay	0	0	0	165,000	0	0
	<b>Total: Sewer Collection</b>	470,194	573,829	492,114	650,269	477,969	479,019
<b>36 - Sewer Plant Operations</b>							
12100	Regular Salaries	245,035	259,778	264,974	243,547	243,547	243,547
12600	Cell Phone Stipend	967	960	960	960	960	960
14100	Social Security	18,232	19,946	20,344	18,705	18,705	18,705
14200	Pension Contribution	12,049	12,989	13,249	12,177	12,177	12,177
15100	Group Insurance	54,214	58,044	58,044	58,014	58,014	58,014
15300	Worker's Compensation	5,918	6,378	6,378	6,378	6,378	6,378
	Subtotal Personnel Services	336,415	358,095	363,948	339,781	339,781	339,781
22100	Operating Materials & Supplies	8,429	13,000	12,000	9,000	9,500	10,000
22200	Chemicals & Lab Supplies	56,718	47,000	78,000	62,000	62,000	62,000
22800	Uniforms & Protective Clothing	618	700	700	700	750	800

**Sewer Fund - 42**  
**Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
24200	Repair Parts & Materials	36,775	50,000	40,000	40,000	40,000	45,000
25100	Gas & Diesel	0	1,500	1,500	1,500	1,600	1,700
25300	Oil & Lubricants	1,886	2,500	2,000	2,000	2,500	2,500
31300	Maintenance Agreement	3,737		1,200	1,200	1,200	1,200
31600	Professional Services	41,629	60,000	60,000	199,500	35,000	40,000
31820	Discharge Permits	7,866	8,500	8,500	8,500	8,500	8,500
33100	Travel, Education & Training	801	1,800	600	1,200	1,800	1,800
33600	Dues, Memberships, & Subscriptions	115	200	150	200	200	200
34100	Telephone	498	600	600	600	600	600
34200	Natural Gas	10,602	15,000	15,000	30,000	15,000	15,000
34300	Electricity	90,022	176,000	80,000	176,000	176,000	176,000
34400	Trash Collections	1,620	1,620	1,620	1,620	1,620	1,620
34500	Water Service	12,670	8,000	12,000	8,500	8,500	8,500
34600	Sewer Service	492	454	454	454	454	454
35100	Vehicle & Equipment Use & Maint.	11,200	5,200	3,110	3,500	3,500	3,500
35150	Fuel Usage	1,050	1,500	1,500	1,500	1,500	1,500
35200	Future Vehicle & Eq. Replacement	17,616	15,913	15,913	15,913	15,913	15,913
36500	Medical Services	45	25	25	25	25	25
38500	IT	78	87	87	87	87	87
38710	Other Expenses	23	250	250	250	250	250
	Subtotal Charges & Services	304,490	409,849	335,209	564,249	386,499	397,149
46200	Equipment	12,485	20,000	20,000	20,000	20,000	20,000
	Subtotal Capital Outlay	12,485	20,000	20,000	20,000	20,000	20,000
	<b>Total: Sewer Plant Operations</b>	<b>653,390</b>	<b>787,944</b>	<b>719,157</b>	<b>924,030</b>	<b>746,280</b>	<b>756,930</b>
<b>38 - Plant Expansion</b>							
24400	Construction Materials & Supplies	0	6,028,539	6,004,281	500,474		
31600	Professional Services	518,730	0	160,000		160,000	
	Subtotal Charges & Services	518,730	6,028,539	6,164,281	500,474	160,000	0
	<b>Total: Plant Expansion</b>	<b>518,730</b>	<b>6,028,539</b>	<b>6,164,281</b>	<b>500,474</b>	<b>160,000</b>	<b>0</b>
<b>39 - Sewer Administration &amp; General</b>							
31100	Liability Insurance	21,737	24,342	24,342	26,168	26,168	26,168
31410	Accounting & Administration Fee	114,894	114,894	126,112	173,527	142,384	115,204
31430	Franchise Tax Equivalents	109,996	125,512	90,310	76,490	81,732	93,608
31600	Professional Services	325					
32100	Postage	11,016	9,200	9,200	9,200	9,200	9,200
34100	Telephone	488	592	592	592	592	592
38400	Donations & Contributions	8,076	8,237	8,237	8,237	8,237	8,237
38500	IT	324	351	351	351	351	351
38710	Other Expenses	3,621					
	Subtotal Charges & Services	270,477	283,128	259,144	294,565	268,664	253,360
	<b>Total: Sewer Admin. &amp; General</b>	<b>270,477</b>	<b>283,128</b>	<b>259,144</b>	<b>294,565</b>	<b>268,664</b>	<b>253,360</b>
<b>90 - Sewer Fund Non-Departmental</b>							
38910	Principal Payments	311,015	495,012	510,980	527,634	527,634	527,634
38920	Interest Expense	166,259	182,064	166,096	149,443	149,443	149,443

Sewer Fund - 42  
Expenditures

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
	Subtotal Prin. & Int. Charges	477,274	677,076	677,076	677,077	677,077	677,077
	<b>Total: Sewer Non-Departmental</b>	<u>477,274</u>	<u>677,076</u>	<u>677,076</u>	<u>677,077</u>	<u>677,077</u>	<u>677,077</u>
<b>95 - Transfers To Other Funds</b>							
39002	Transfer to General Fund	200,000		98,200			
39048	Transfer to Golf Course Fund		320,000	320,000			
	<b>Total: Transfers to Other Funds</b>	<u>200,000</u>	<u>320,000</u>	<u>418,200</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Total: Sewer Fund</b>	<u>2,628,217</u>	<u>9,965,517</u>	<u>8,875,972</u>	<u>3,776,415</u>	<u>3,069,990</u>	<u>2,666,386</u>

7-21-25	7-21-25
2628217	10234167

# Water Fund

	Estimated 2025	Budget 2026	Estimated 2027	Estimated 2028
Net Working Capital	2,526,463	2,940,904	2,460,532	2,564,177
Revenues:				
Charges & Services	3,834,250	4,191,400	4,298,900	4,405,200
Income from Investments	43,000	42,500	43,000	42,500
Miscellaneous	247,349	470,000	100,000	100,000
Total Revenue =	4,124,599	4,703,900	4,441,900	4,547,700
Expenditures:				
Personnel	634,672	558,114	558,114	558,114
Charges & Services	2,464,986	2,942,157	2,985,140	3,053,199
Capital Outlay	610,500	1,684,000	795,000	795,000
Transfers to Other Funds	0	0	0	0
Total Expenditures =	3,710,158	5,184,272	4,338,255	4,406,314
Net Position	2,940,904	2,460,532	2,564,177	2,705,564
Fund Balance 25%		1296068	1084564	1101578
Unrestricted		1,164,464	1,479,614	1,603,985

Water Fund - 45  
Revenue - 00

Account #	Revenues by Source	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
Charges & Services							
64410	Commercial User Charges	820,518	1,009,422	1,014,750	1,106,500	1,134,100	1,162,500
64415	Wholesale User Charges	149,894	209,230	254,000	267,000	273,600	280,500
64416	Raw Water	17,410	22,900	21,000	22,000	22,000	22,000
64417	Tri County Augmentation	3,860					
64420	Residential User Charges	1,893,864	2,522,300	2,470,000	2,717,000	2,784,900	2,854,500
64430	Rural User Charges	35,037	53,300	46,700	51,100	56,500	57,900
64490	Other Charges For Services	16,404	15,500	27,800	27,800	27,800	27,800
	Subtotal Charges & Services	2,936,987	3,832,652	3,834,250	4,191,400	4,298,900	4,405,200
Income From Investments							
66110	Interest On Investments	107,948	48,000	43,000	42,500	43,000	42,500
	Subtotal Income From Investments	107,948	48,000	43,000	42,500	43,000	42,500
Miscellaneous Revenues							
63331	Federal Grant				370,000		
66230	Other Rental	750					
66410	System Investment Fees	89,500	160,250	204,200	60,000	60,000	60,000
66411	Water Tapping Fee	33,950	10,000	23,124	10,000	10,000	10,000
66570	Other Revenues	30,490	30,000	20,025	30,000	30,000	30,000
	Subtotal Miscellaneous Revenues	154,690	200,250	247,349	470,000	100,000	100,000
Total: Water Fund		3,199,625	4,080,902	4,124,599	4,703,900	4,441,900	4,547,700



**Water Fund - 45****Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
<b>41 - Source Of Supply</b>							
22100	Operating Materials & Supplies	248	2,000	0	1,000	1,000	1,000
31600	Professional Services	5,801	10,000	10,000	10,000	10,000	10,000
31970	Tri-County (Dallas) Contract	318,622	320,457	320,457	320,457	320,457	320,457
33600	Dues, Memberships & Subscriptions	9,359	11,500	11,225	12,000	12,000	12,250
35100	Vehicle & Equipment Use & Maint.	9,800	6,500	2,740	3,014	3,014	3,014
35150	Fuel Usage	1,931	3,500	1,802	1,985	1,985	1,985
35200	Future Vehicle & Eq. Replacement	15,609	12,746	12,746	11,471	11,471	11,471
	Subtotal Charges & Services	361,370	366,703	358,970	359,927	359,927	360,177
	<b>Total: Source Of Supply</b>	361,370	366,703	358,970	359,927	359,927	360,177
<b>42 - Mountain Water</b>							
22100	Operating Materials & Supplies	3,443	6,000	5,900	12,500	12,500	6,000
31600	Professional Services	90,261	500,000	45,000	250,000	250,000	250,000
33100	Travel, Education & Training		15,000	1,000	15,000	15,000	15,000
	Subtotal Charges & Services	93,704	521,000	51,900	277,500	277,500	271,000
	<b>Total: Mountain Water</b>	93,704	521,000	51,900	277,500	277,500	271,000
<b>43 - Water Treatment</b>							
31600	Professional Services	1,017,520	1,275,988	1,266,000	1,423,000	1,444,000	1,465,000
	Subtotal Charges & Services	1,017,520	1,275,988	1,266,000	1,423,000	1,444,000	1,465,000
	<b>Total: Water Treatment</b>	1,017,520	1,275,988	1,266,000	1,423,000	1,444,000	1,465,000
<b>44 - Pumping Stations</b>							
34300	Electricity	8,017	9,200	10,000	10,000	11,000	11,000
	Subtotal Charges & Services	8,017	9,200	10,000	10,000	11,000	11,000
	<b>Total: Pumping Stations</b>	8,017	9,200	10,000	10,000	11,000	11,000
<b>46 - Transmission &amp; Distribution</b>							
12100	Regular Salaries	404,108	477,116	420,297	382,027	382,027	382,027
12600	Cell Phone Stipend	1,475	1,677	1,275	1,350	1,350	1,350
13100	Overtime	7,283	3,500	6,500	3,500	3,500	3,500
14100	Social Security	30,256	36,895	32,748	29,596	29,596	29,596
14200	Pension Contribution	19,168	23,856	21,015	19,101	19,101	19,101
15100	Group Insurance	105,082	133,919	133,919	103,621	103,621	103,621
15300	Worker's Compensation	17,555	18,919	18,919	18,919	18,919	18,919
	Subtotal Personnel Services	584,927	695,882	634,672	558,114	558,114	558,114
22100	Operating Materials & Supplies	26,495	28,500	28,500	28,500	29,000	29,500
22800	Uniforms & Protective Clothing	1,053	1,500	1,200	1,200	1,200	1,200
24200	Repair Parts & Materials	143,876	100,000	220,000	260,000	295,000	355,000
24600	Asphalt & Other Surfacing	6,023	10,000	10,000	10,000	11,000	11,000
31300	Maintenance Agreement	8,795	5,000	7,500	14,500	15,000	15,000
31600	Professional Services	44,514	75,000	70,000	75,000	80,000	80,000
33100	Travel, Education & Training	2,020	2,000	6,500	2,000	2,000	2,000
33600	Dues, Memberships & Subscriptions	50	250	250	1,550	1,550	1,550
35100	Vehicle Equipment Use & Maint.	39,450	39,500	51,790	59,969	59,969	59,969
35150	Fuel Usage	14,463	20,000	9,931	10,925	10,925	10,925
35200	Future Vehicle & Eq. Replacement	65,230	65,067	65,067	71,573	71,573	71,573

**Water Fund - 45**  
**Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
35300	Repairs & Maintenance	359	1,500	1,500	1,500	1,500	1,500
36500	Medical Services	110					
38500	IT	1,026	959	959	959	959	959
38710	Other Expenses	233					
	Subtotal Charges & Services	353,697	349,276	473,197	537,676	579,676	640,176
43200	Improvements Other Than Buildings		30,000	0	40,000	40,000	40,000
46200	Equipment	1,720		13,000	5,000	5,000	5,000
	Subtotal Capital Outlay	1,720	30,000	13,000	45,000	45,000	45,000
	<b>Total: Transmission &amp; Distribution</b>	<u>940,344</u>	<u>1,075,158</u>	<u>1,120,869</u>	<u>1,140,790</u>	<u>1,182,790</u>	<u>1,243,290</u>
<b>49 - Administration &amp; General</b>							
31100	Liability Insurance	17,900	20,045	20,045	21,548	21,548	21,548
31410	Accounting & Administration Fee	96,611	96,611	126,112	173,527	142,384	115,204
31430	Franchise Tax Equivalents	144,342	190,858	147,797	128,014	138,140	158,129
31600	Professional Services	6,024					
32000	Postage	11,006	9,200	9,200	9,200	9,200	9,200
34100	Telephone	923	765	765	765	765	765
34500	Water Service	1,612	1,000	1,000	1,000	1,000	1,000
38710	Other Expenses	3					
	Subtotal Charges & Services	278,421	318,479	304,919	334,054	313,037	305,846
	<b>Total: Water Admin. &amp; General</b>	<u>278,421</u>	<u>318,479</u>	<u>304,919</u>	<u>334,054</u>	<u>313,037</u>	<u>305,846</u>
<b>50 - Miscellaneous Water Projects</b>							
24400	Construction Materials & Supplies	43,481	420,000	200,000	182,000	250,000	250,000
31600	Professional Services	31,876	762,800	397,500	1,457,000	500,000	500,000
	Subtotal Capital Outlay	75,357	1,182,800	597,500	1,639,000	750,000	750,000
	<b>Total: Miscellaneous Water Projects</b>	<u>75,357</u>	<u>1,182,800</u>	<u>597,500</u>	<u>1,639,000</u>	<u>750,000</u>	<u>750,000</u>
<b>95 - Transfers To Other Funds</b>							
39002	Transfer to General Fund	145,000	100,250				
	<b>Total: Miscellaneous Water Projects</b>	<u>145,000</u>	<u>100,250</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total: Water Fund</b>		<u>2,919,733</u>	<u>4,849,578</u>	<u>3,710,158</u>	<u>5,184,272</u>	<u>4,338,255</u>	<u>4,406,314</u>
		0	0	0	0	0	0
	7-21-25	ok					
	2,919,733	4,849,578					

# Refuse Fund

	Estimated 2025	Budget 2026	Estimated 2027	Estimated 2028
Net Working Capital	1,037,926	1,310,179	994,043	647,503
Revenues:				
Charges & Services	1,384,250	1,384,250	1,384,250	1,384,250
Income from Investments	19,500	18,000	18,000	18,000
Miscellaneous	15,000	15,000	15,000	15,000
Total Revenue =	1,418,750	1,417,250	1,417,250	1,417,250
Expenditures:				
Personnel	144,108	214,560	214,560	214,560
Charges & Services	1,002,389	1,518,826	1,549,231	1,102,285
Transfers to Other Funds	0	0	0	0
Total Expenditures =	1,146,497	1,733,386	1,763,790	1,316,844
Net Position	1,310,179	994,043	647,503	747,908
Fund Balance 25% Unrestricted		433346 560,697	440948 206,555	329211 418,697

Refuse Fund - 47  
Revenue - 00

Account #	Revenues by Source	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
Charges & Services							
64410	Commercial User Charges	371,308	343,000	397,700	397,700	397,700	397,700
64415	Wholesale User Charges	34,242	31,300	36,550	36,550	36,550	36,550
64420	Residential User Charges	863,982	851,000	950,000	950,000	950,000	950,000
	Subtotal Charges & Services	1,269,532	1,225,300	1,384,250	1,384,250	1,384,250	1,384,250
Income From Investments							
66110	Interest On Investments	60,746	22,000	19,500	18,000	18,000	18,000
	Subtotal Income From Investments	60,746	22,000	19,500	18,000	18,000	18,000
Miscellaneous Revenues							
66570	Other Revenues	17,567	15,000	15,000	15,000	15,000	15,000
	Subtotal Miscellaneous Revenues	17,567	15,000	15,000	15,000	15,000	15,000
Total: Refuse Fund		1,347,845	1,262,300	1,418,750	1,417,250	1,417,250	1,417,250

7-21-25      ok  
1347845      1262300

**Refuse Fund - 47****Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
<b>31 - Trash Collection</b>							
12100	Regular Salaries	84,034	99,050	95,710	151,156	151,156	151,156
12600	Cell Phone Stipend	97	96	98	100	100	100
13100	Overtime	2,166		2,250	1,500	1,500	1,500
14100	Social Security	6,501	7,585	7,501	11,686	11,686	11,686
14200	Pension Contribution	4,086	4,953	4,786	7,558	7,558	7,558
15100	Group Insurance	16,685	24,012	24,972	33,769	33,769	33,769
15300	Worker's Compensation	8,157	8,791	8,791	8,791	8,791	8,791
	Subtotal Personnel Services	121,726	144,486	144,108	214,560	214,560	214,560
22100	Operating Materials & Supplies	1,486	2,000	1,400	1,500	1,500	1,500
22150	Trash Can Replacements	50,327	60,000	58,000	45,000	60,000	60,000
22800	Uniforms & Protective Clothing	1,160	1,500	1,400	1,500	1,500	1,500
31100	Liability Insurance	3,120	3,494	3,494	3,756	3,756	3,756
31410	Accounting & Administration Fee	98,176	98,176	126,112	173,527	142,384	115,204
31430	Franchise Tax Equivalents	63,303	61,265	53,737	42,560	44,771	50,005
32100	Postage	10,996	11,000	11,000	11,000	11,000	11,000
35100	Vehicle & Equipment Use & Maint.	93,361	112,000	112,000	105,800	117,200	117,200
35150	Fuel Usage	31,131	51,000	51,000	26,251	30,188	30,188
35200	Future Vehicle & Eq. Replacement	174,429	238,120	238,120	261,932	261,932	261,932
36500	Medical Services	203		126			
38300	Trash Dumping Fees	295,620	321,550	346,000	396,000	425,000	450,000
38710	Other Expenses	15			450,000	450,000	
	Subtotal Charges & Services	823,327	960,105	1,002,389	1,518,826	1,549,231	1,102,285
	<b>Total: Trash Collection</b>	<b>945,053</b>	<b>1,104,591</b>	<b>1,146,497</b>	<b>1,733,386</b>	<b>1,763,790</b>	<b>1,316,844</b>
<b>95 - Transfers To Other Funds</b>							
39002	Transfer To General Fund	550,000	150,000				
	<b>Total: Transfers To Other Funds</b>	<b>550,000</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total: Refuse Fund</b>		<b>1,495,053</b>	<b>1,254,591</b>	<b>1,146,497</b>	<b>1,733,386</b>	<b>1,763,790</b>	<b>1,316,844</b>

7-21-25 ok  
1495053 1254591

2026 Purchase Trashtruck from reserves  
2027 Purchase Trashtruck from Internal se

# Golf Course Fund

	Estimated 2025	Budget 2026	Estimated 2027	Estimated 2028
Net Working Capital	9,790	35,390	35,390	35,390
Revenues:				
Charges & Services	1,192,545	1,255,955	1,368,495	1,492,289
Transfers From Other Funds	771,230	124,727	12,962	0
Total Revenue =	1,963,775	1,380,682	1,381,457	1,492,289
Expenditures:				
Personnel	757,831	722,096	722,096	722,096
Charges & Services	613,256	622,586	623,361	624,195
Capital Outlay	65,840	36,000	36,000	36,000
Debt Service	501,248	0	0	0
Total Expenditures =	1,938,175	1,380,682	1,381,457	1,382,291
Unrestricted Net Position	35,390	35,390	35,390	145,389
Difference	25,600	(0)	0	109,999
25% Fund Balance	\$484,544	\$345,170	\$345,364	\$345,573
Diff	(449,154)	(309,781)	(309,974)	(200,184)
Goal	10% Revenue Growth/Year			

Golf Course Fund - 48  
Revenue - 00

Account #	Revenues by Source	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
<b>Golf Course Revenue</b>							
64609	Memberships	68,416	68,000	82,000	36,000	36,000	36,000
64610	Green Fees	494,356	540,000	522,000	574,200	631,620	694,782
64611	Cart Rental	227,007	254,400	249,000	273,900	301,290	331,419
64612	Course Improvement Fee	58,972	64,800	44,320	48,752	53,627	58,990
64613	Driving Range	29,260	21,000	27,275	30,003	33,003	36,303
64614	Pro shop	60,102	60,000	76,000	65,000	65,000	65,000
64616	Lessons	5,949	6,500	5,000	6,500	6,500	6,500
64677	School Programs	1,250		1,250	1,250	1,250	1,250
66230	Other Rental	2,926	2,600	2,600	2,700	2,700	2,700
66275	Snack Bar Rental	7,841					
66300	Beverages	3,350	66,000	124,000	136,400	150,040	165,044
66305	Food	3,009	15,500	56,500	62,150	68,365	75,202
66306	N/A Beverages	687					
66307	Beverages	2,896					
66536	Advertising	2,600	2,600	2,000	2,000	2,000	2,000
66570	Other Revenues	2,315		600	600	600	600
	Bank Charges				16,500	16,500	16,500
	Subtotal Golf Course	970,936	1,101,400	1,192,545	1,255,955	1,368,495	1,492,289
<b>Other Financing Sources</b>							
67741	Transfer Form ML&P	385,000	400,000	451,230	124,727	12,962	
67742	Transfer From Sewer		320,000	320,000			
	Total Subsidies	385,000	720,000	771,230	124,727	12,962	0
<b>Total - Golf Course Fund</b>		<b>1,355,936</b>	<b>1,821,400</b>	<b>1,963,775</b>	<b>1,380,682</b>	<b>1,381,457</b>	<b>1,492,289</b>

7-21-25      ok      180,500  
1355936      1821400

**Golf Course Fund - 48****Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
<b>40 - Operations Expenses</b>							
12100	Salaries	174,714	195,367	195,367	197,392	197,392	197,392
12200	Part-Time Salaries	107,331	108,120	110,282	110,282	110,282	110,282
12600	Cell Phone Stipend	908	1,280	1,280	1,280	1,280	1,280
13100	Overtime	1,210					
14100	Social Security & Medicare	21,378	23,315	23,480	23,635	23,635	23,635
14200	Pension Contributions	7,604	9,768	9,768	9,870	9,870	9,870
15100	Group Insurance	40,836	64,562	64,573	64,573	64,573	64,573
15300	Worker's Compensation	5,738	5,592	5,592	5,592	5,592	5,592
15400	Unemployment	3,218					
	Subtotal Personnel	362,937	408,004	410,343	412,624	412,624	412,624
22100	Operating Materials & Supplies	80,649	65,000	68,000	80,000	80,000	80,000
22200	Chemicals & Lab Supplies	50,666	55,000	59,000	55,000	55,000	55,000
25100	Gas & Diesel	18,303	11,500	6,000	11,500	11,500	11,500
31100	Liability Insurance	6,494	9,621	9,621	10,343	11,118	11,952
31600	Professional Services						
33100	Travel, Education, & Training	3,371	3,500	3,000	3,000	3,000	3,000
33600	Dues, Memberships, & Subscriptions	465	1,000	1,000	1,000	1,000	1,000
34200	Natural Gas	3,535	4,500	4,500	4,500	4,500	4,500
34300	Electricity	10,076	8,500	8,500	8,500	8,500	8,500
34400	Trash Collections	2,160	1,980	1,980	1,980	1,980	1,980
34500	Water	6,072	6,000	6,000	6,000	6,000	6,000
35100	Vehicle & Equipment Usage	28,225	19,000	11,141	19,000	19,000	19,000
35150	Fuel Usage	105	700	700	700	700	700
35200	Future Vehicle & Eq. Replacement	70,641	105,101	70,641	71,569	71,569	71,569
35300	Repairs & Maintenance	5,371		2,600	2,500	2,500	2,500
36500	Medical Services	540	250	500	500	500	500
38710	Other Expenses	248	50	2,292	50	50	50
	Subtotal Charges & Services	286,921	291,702	255,475	276,142	276,917	277,751
42100	Buildings & Improvements	11,490	36,000	59,840	36,000	36,000	36,000
46200	Equipment	10,967		6,000			
	Subtotal Capital Outlay	22,457	36,000	65,840	36,000	36,000	36,000
	<b>Total- Operations Expenses</b>	<b>672,315</b>	<b>735,706</b>	<b>731,658</b>	<b>724,765</b>	<b>725,541</b>	<b>726,375</b>
<b>41 - Clubhouse</b>							
12100	Salaries	106,389	140,083	142,563	142,563	142,563	142,563
12200	Part-Time Salaries	81,223	75,480	85,000	76,000	76,000	76,000
12600	Cell Phone Stipend	453	640				
13100	Overtime	2,323	250	2,000			
14100	Social Security & Medicare	16,013	16,559	17,562	12,000	12,000	12,000
14200	Pension Contributions	4,556	7,004	7,128	5,500	5,500	5,500
15100	Group Insurance	22,621	31,121	32,366	31,129	31,129	31,129
15300	Worker's Compensation	2,861	2,491	2,491	1,700	1,700	1,700
15400	Unemployment	12,944		8,090			
	Subtotal Personnel	249,383	273,628	297,200	268,892	268,892	268,892
22100	Operating Materials & Supplies	24,800	10,000	20,366	12,000	12,000	12,000
22400	Cost of Good Sold	42,190	35,000	56,000	40,000	40,000	40,000
22405	Vending Machine Supplies	980			1,000	1,000	1,000
22800	Uniforms		750	250	500	500	500



**Golf Course Fund - 48**  
**Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
25100	Gas & Diesel	4,347	6,700	5,500	5,000	5,000	5,000
31100	Liability Insurance	15,114	14,576	14,576	15,669	15,669	15,669
31300	Maintenance Agreement	1,013	350	0	5,000	5,000	5,000
32200	Advertising & Legal Notices		1,000	0	1,000	1,000	1,000
33100	Travel, Education, & Training	364	500	772	500	500	500
33600	Dues, Memberships, & Subscriptions	350	1,500	1,000	1,500	1,500	1,500
34100	Telephone	1,375	1,500	1,500	1,500	1,500	1,500
34200	Natural Gas	3,310	5,000	5,000	5,000	5,000	5,000
34300	Electricity	23,047	23,000	23,000	23,000	23,000	23,000
34500	Water	537	400	400	400	400	400
35100	Vehicle & Equipment Usage	8,900	12,000	9,238	13,349	13,349	13,349
35200	Future Vehicle & Eq. Replacement	26,725	22,203	26,725	27,653	27,653	27,653
35300	Repairs & Maintenance	5,585	500	2,500	2,500	2,500	2,500
36500	Medical Services	405		270	400	400	400
38100	Bank Charges	20,717	16,500	16,500	16,500	16,500	16,500
38500	IT	689	687	687	687	687	687
38710	Other Expenses	4,319		148	100	100	100
	Subtotal Charges & Services	184,767	152,166	184,432	173,258	173,258	173,258
42100	Buildings & Improvements						
46200	Equipment						
	Subtotal Capital Outlay	0	0	0	0	0	0
	<b>Total- Clubhouse</b>	<b>434,150</b>	<b>425,794</b>	<b>481,632</b>	<b>442,150</b>	<b>442,150</b>	<b>442,150</b>

**42 - Food & Beverage**

12100	Salaries	27					
12200	Part-Time Salaries	4,597	37,974	45,000	30,000	30,000	30,000
12600	Cell Phone Stipend		320	320	380	380	380
13100	Overtime			280			
14100	Social Security & Medicare	382	2,929	3,488	9,000	9,000	9,000
15300	Worker's Compensation		1,200	1,200	1,200	1,200	1,200
	Subtotal Personnel	5,007	42,423	50,288	40,580	40,580	40,580
22100	Operating Materials & Supplies	3,636	4,500	11,000	11,000	11,000	11,000
22425	Food Supplies	2,082	6,500	30,000	30,000	30,000	30,000
22450	Beverage Supplies	3,162	22,500	45,000	45,000	45,000	45,000
46200	Equipment	4,000					
31100	Liability Insurance			3,112	3,345	3,345	3,345
	Repairs & Maintenance			2,237	2,000	2,000	2,000
	Other Expenses			259	100	100	100
	Subtotal Charges & Services	12,880	33,500	91,608	91,445	91,445	91,445
	<b>Total- Food &amp; Beverage</b>	<b>17,887</b>	<b>75,923</b>	<b>141,896</b>	<b>132,025</b>	<b>132,025</b>	<b>132,025</b>

**68 - Administration & General**

31410	Accounting & Administration Fee	81,741	81,741	81,741	81,741	81,741	81,741
	Subtotal Charges & Services	81,741	81,741	81,741	81,741	81,741	81,741
	<b>Total- Administration &amp; General</b>	<b>81,741</b>	<b>81,741</b>	<b>81,741</b>	<b>81,741</b>	<b>81,741</b>	<b>81,741</b>

**90 - Golf Course Bond Costs**

Golf Course Fund - 48  
Expenditures

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
38910	Principal Payments	101,575	487,511	487,511			
38920	Interest Expense	24,230	13,737	13,737			
	Subtotal Golf Course Bond Costs	125,805	501,248	501,248	0	0	0
Total - Golf Course Fund		1,331,898	1,820,412	1,938,175	1,380,682	1,381,457	1,382,291

7-21-25  
1331897

7-21-25  
1820412

# Internal Service Fund

	Estimated 2025	Budget 2026	Estimated 2027	Estimated 2028
Net Working Capital	409,304	445,208	778,128	1,028,217
Revenues:				
Charges & Services	1,681,839	1,658,931	1,773,399	1,773,399
Income from Investments	27,000	42,000	27,000	42,000
Miscellaneous	1,970	0	0	111
Total Revenue =	1,710,809	1,700,931	1,800,399	1,815,510
Expenditures:				
Personnel	349,072	353,167	353,167	353,167
Charges & Services	841,839	859,843	851,443	806,648
Capital Outlay	483,994	155,000	345,700	350,700
Total Expenditures =	1,674,905	1,368,010	1,550,310	1,510,515
Net Position	445,208	778,128	1,028,217	1,333,211
Fund Balance 25%		342003	387578	377629
Unrestricted		436,126	640,639	955,582

Internal Service Fund - 71  
Revenue - 00

Account #	Revenues by Source	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
Charges & Services							
64730	Equipment Maintenance Services	428,276	503,072	557,495	588,386	603,579	603,579
64735	Equipment Fuel Charges	149,274	199,225	135,792	165,420	144,380	144,380
64740	Equipment Replacement Charges	896,738	988,552	988,552	905,125	1,025,440	1,025,440
	Subtotal Charges & Services	1,474,288	1,690,849	1,681,839	1,658,931	1,773,399	1,773,399
Income From Investments							
66110	Interest On Investments	21,452	11,250	27,000	42,000	27,000	42,000
	Subtotal Income From Investments	21,452	11,250	27,000	42,000	27,000	42,000
Miscellaneous Revenues							
66570	Other Revenue						
67210	Sale Of Assets	18,535		1,970			111
67220	Insurance Recoveries	35,378					
	Subtotal Miscellaneous Revenues	53,913	0	1,970	0	0	111
Total: Internal Service Fund		1,549,653	1,702,099	1,710,809	1,700,931	1,800,399	1,815,510

7-22-25  
1,549,652

ok  
1,702,099

753,806.00

**Internal Service Fund - 71****Expenditures**

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
<b>62 - Service Facility</b>							
12100	Regular Salaries	234,076	249,183	248,722	255,685	255,685	255,685
12200	Part Time Salaries						
12600	Cell Phone Stipend	24	30	30	30	30	30
14100	Social Security	17,365	19,065	19,030	19,562	19,562	19,562
14200	Pension Contribution	10,943	12,459	12,436	12,784	12,784	12,784
15100	Group Insurance	54,551	59,396	61,772	58,023	58,023	58,023
15300	Worker's Compensation	8,173	7,083	7,083	7,083	7,083	7,083
	Subtotal Personnel Services	325,132	347,216	349,072	353,167	353,167	353,167
22100	Operating Materials & Supplies	16,102	17,000	17,000	18,000	17,000	17,000
22800	Uniforms & Protective Clothing	104	1,000	1,000	1,000	1,000	1,000
25100	Gas & Diesel	163,118	170,000	170,000	165,000	165,000	165,000
25300	Oil & Lubricants	13,352	15,500	15,500	18,500	18,500	18,500
25400	Tires, Batteries, & Accessories	45,729	41,000	52,300	49,500	50,200	5,200
31100	Liability Insurance	3,120	3,494	3,494	3,756	3,756	3,756
31300	Maintenance Agreement	27,334	31,300	31,300	32,500	32,500	32,500
31600	Professional Services				10,000		
33100	Travel, Education & Training	597	2,500	1,800	1,100	1,500	1,500
33600	Dues, Memberships & Subscriptions	2,735	3,650	3,200	2,900	3,400	3,400
34100	Telephone	918	850	850	850	850	850
34200	Natural Gas	5,547	6,500	6,500	6,500	6,500	6,500
34300	Electricity	3,785	4,100	4,100	4,100	4,100	4,100
34400	Trash Collection	540	540	540	540	540	540
34500	Water Service	223	290	290	290	290	290
34600	Sewer Service	492	454	454	454	454	454
35100	Vehicle Equipment Use & Maint.	32,425	35,000	35,000	31,500	31,500	31,500
35150	Fuel Usage	6,278	7,400	6,500	7,400	7,400	7,400
35200	Future Vehicle & Eq. Replacement	46,389	33,970	33,970	44,880	44,880	44,880
35300	Repairs & Maintenance	11,481	4,000	4,000	3,000	4,000	4,000
35310	Fleet Maintenance	314,363	325,000	325,000	325,000	325,000	325,000
38500	IT	993	995	995	995	995	1,200
38710	Other Expenses	4,772	300	300	300	300	300
	Subtotal Charges & Services	700,397	704,843	714,093	728,065	719,665	674,870
42100	Buildings & Improvements		3,000	1,100	2,500	3,200	3,200
46200	Equipment	5,199	3,000		2,500	2,500	2,500
	Subtotal Capital Outlay	5,199	6,000	1,100	5,000	5,700	5,700
	<b>Total: Service Facility</b>	<u>1,030,728</u>	<u>1,058,059</u>	<u>1,064,265</u>	<u>1,086,232</u>	<u>1,078,532</u>	<u>1,033,737</u>
					921,232		
<b>65 - Administration &amp; General</b>							
31100	Liability Insurance	49,513	53,759	53,759	57,791	57,791	57,791
31410	Accounting & Administration Fee	71,387	71,387	71,387	71,387	71,387	71,387
38710	Other Expenses	8	100	100	100	100	100
38720	Insurance Deductible	6,479	2,500	2,500	2,500	2,500	2,500
	Subtotal Charges & Services	127,387	127,746	127,746	131,778	131,778	131,778
	<b>Total: Administration &amp; General</b>	<u>127,387</u>	<u>127,746</u>	<u>127,746</u>	<u>131,778</u>	<u>131,778</u>	<u>131,778</u>
<b>70 - Capital Equipment Replacement</b>							
46200	Equipment	229,223	9,700	16,168	70,000	40,000	45,000
46300	Vehicles	646,468	455,000	466,726	80,000	300,000	300,000
	Subtotal Capital Outlay	875,691	464,700	482,894	150,000	340,000	345,000

Internal Service Fund - 71  
Expenditures

Account #	Expenditure By Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
Total:							
	Capital Equipment Replacement	875,691	464,700	482,894	150,000	340,000	345,000
Total: Internal Service Fund		2,033,806	1,650,505	1,674,905	1,368,010	1,550,310	1,510,515

7-22-25  
2,033,807      1,650,845

# Perpetual Care Fund

	Estimated 2025	Budget 2026	Estimated 2027	Estimated 2028
Fund Balance	82,065	84,565	87,065	89,565
Revenues:				
Cemetery Lots	3,500	3,500	3,500	3,500
Total Revenue =	3,500	3,500	3,500	3,500
Expenditures:				
Capital Outlay	1,000	1,000	1,000	1,000
Total Expenditures =	1,000	1,000	1,000	1,000
Fund Balance	84,565	87,065	89,565	92,065

Perpetual Care Fund - 51  
Revenue - 00

Account #	Revenues By Source	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
64520	Cemetery Lots	4,290	3,500	3,500	3,500	3,500	3,500
		4,290	3,500	3,500	3,500	3,500	3,500
Total - Perpetual Care Fund		4,290	3,500	3,500	3,500	3,500	3,500

7-22-25  
4,290                      3,500



Perpetual Care Fund - 51  
Expenditures

Account #	Expenditure By Departmen	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	2027 Estimated	2028 Estimated
<b>33 - Cemetery</b>							
49100	Cemetery Lots	0	1,000	1,000	1,000	1,000	1,000
	Subtotal Capital Outlay	0	1,000	1,000	1,000	1,000	1,000
<b>Total - Perpetual Care</b>		<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

7/22/2025 ok  
0 1000

Exhibits D through K:

- Budget Resolution  
Exhibit D
- DURA Budget Resolution  
Exhibit E
- Property Tax Levy Resolution  
Exhibit F
- Appropriation Ordinance  
Exhibit G
- Definitions  
Exhibit H
- Fund Balance/Net Position  
Exhibit I
- Vehicle & Equipment Budget  
Exhibit J
- City Council Memberships & Donations  
Exhibit K
- Sales Tax Ordinance #7-2025  
Exhibit L
- 5% Franchise Equivalent Resolution  
Exhibit M

Resolution #\_\_, 2025

A RESOLUTION ADOPTING A BUDGET FOR THE CITY OF DELTA, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY, 2026, AND ENDING ON THE THIRTY-FIRST DAY OF DECEMBER, 2026.

WHEREAS, the City Manager of the City of Delta, pursuant to Section 58 of the City Charter, has prepared and submitted to the City Council of the City of Delta a proposed budget for consideration by the City Council; and

WHEREAS, upon due and proper notice, published in accordance with the requirements of the Charter, the proposed budget has been open to public inspection at the Municipal Building and a public hearing was held December 2, 2025, giving interested taxpayers the opportunity to file or register any objections to the proposed budget; and

WHEREAS, the proposed budget is ready to be acted upon by the City Council.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Delta, Colorado, that the budget as submitted by the City Manager be, and the same hereby is, approved and adopted as the budget for the City of Delta for the year 2026.

Dated this 2<sup>nd</sup>, day of December, 2025.

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Mayor

ATTEST:

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City Clerk

Resolution #\_\_, 202

A RESOLUTION ADOPTING A BUDGET FOR THE DELTA  
URBAN RENEWAL AUTHORITY, DELTA, COLORADO,  
FOR THE CALENDAR YEAR BEGINNING THE FIRST  
DAY OF JANUARY, 2026, AND ENDING ON THE  
THIRTY-FIRST DAY OF DECEMBER, 2026.

WHEREAS, the Executive Director of the Delta Urban Renewal  
Authority has prepared and submitted to the Delta Urban Renewal  
Authority a proposed budget for consideration; and

WHEREAS, upon due and proper notice, published in  
accordance with the requirements of law, the proposed budget has  
been open to public inspection at the Municipal Building and a  
public hearing was held December 2, 2025, giving interested  
taxpayers the opportunity to file or register any objections to  
the proposed budget; and

WHEREAS, the proposed budget is ready to be acted upon by  
the Delta Urban Renewal Authority.

NOW, THEREFORE, BE IT RESOLVED by the Delta Urban Renewal  
Authority of Delta, Colorado, that the budget as submitted by  
the Executive Director be, and the same hereby is, approved and  
adopted as the budget for the Delta Urban Renewal Authority for  
the year 2025.

Dated this \_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Chairman

ATTEST:

\_\_\_\_\_  
Secretary

Resolution \_\_\_, 2025

A RESOLUTION LEVYING GENERAL  
PROPERTY TAXES FOR THE YEAR OF 2024  
TO HELP DEFRAID THE COSTS OF  
GOVERNMENT OF THE CITY OF DELTA,  
COLORADO, FOR THE 2026 BUDGET YEAR

WHEREAS, the City Council of the City of Delta, Colorado, has determined that the amount of money necessary to balance the 2026 budget for general operating expenses is \$0.00; and

WHEREAS, the 2025 valuation of assessment for the City of Delta, Colorado, as certified by the County Assessor, is \$\_\_\_\_\_.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DELTA, COLORADO:

**Section 1.** That for the purpose of meeting all general operating expenses of the City of Delta during the 2026 budget year, there is hereby levied a tax of 0 mills upon each dollar of the total valuation for assessment of all taxable property within the City for the year 2026.

**Section 2.** That the City Manager is hereby authorized and directed to immediately certify to the County Commissioners of Delta County, Colorado, the mill levies for the City of Delta as here in above determined and set.

Adopted this 2<sup>nd</sup>, day of December, 2025.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

Ordinance #\_, 2025

AN ORDINANCE APPROPRIATING SUMS OF MONEY TO  
THE VARIOUS FUNDS AND SPENDING AGENCIES IN  
THE AMOUNTS AND FOR THE PURPOSES SET FORTH  
BELOW FOR THE CITY OF DELTA, COLORADO, FOR  
THE 2026 BUDGET YEAR

WHEREAS, the City Council has adopted the annual budget on  
December 2, 2025; and

WHEREAS, the City Council has made provision therein for  
revenues in an amount equal to or greater than the total  
proposed expenditures as set forth in said budget; and

WHEREAS, it is not only required by law, but also necessary  
to appropriate the revenues provided in the budget to and for  
the purposes described below, so as not to impair the operations  
of the City.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE  
CITY OF DELTA, COLORADO:

**Section 1.** That the following sums are hereby appropriated  
from the revenue of each fund, to each fund, as follows:

General	8,828,902
Conservation Trust	104,714
Parks & Recreation	3,649,631
C.W.C.I.	15,861,280
M.L.&P.	7,921,431
Sewer	3,776,415
Water	5,184,272
Refuse	1,733,386
Golf	1,380,682
Perpetual Care	1,000
Internal Service	1,368,010
Debt Service	2,009,424
Back the Badge Fund	1,367,653
DURA Fund	40,000
TOTAL	\$53,226,800

ADOPTED on first reading and ordered published this \_\_\_\_day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

ADOPTED on second and final reading and ordered published this \_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

# Exhibit H

## Definitions:

Fund - a fiscal and accounting entity with a self-balancing set of accounts that the government establishes for accountability purposes in accordance with statutes, laws, regulations, restrictions or specific purposes.

Types of Funds and the total the City has established – Governmental (7), proprietary (7) and fiduciary (0) funds.

### Governmental Funds:

General Fund – is the primary fund used for operations such as police, public works, administration, parks and other general governmental activities. All financial resources are reported in the fund except for those required to be accounted for in another fund.

Special Revenue Funds – are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. The City's special revenue funds are the Parks & Recreation Fund, City Wide Capital Improvement Fund, D.U.R.A. Fund, Conservation Trust Fund and Back the Badge Fund.

Other Governmental Funds – Debt Service Fund (Truck Route Bond Payments & PD Building) and Perpetual Care Fund (Permanent Cemetery Fund).

### Proprietary Funds:

Enterprise Funds – are required for any activity for which a fee is charged to external users for goods or services. The City has five enterprise funds – Municipal Light & Power Fund, Sewer Fund, Water Fund, Refuse Fund and the Golf Course Fund.

Internal Service Funds – are for activities that provides good or services to other funds on a cost-reimbursement basis. The City has one Internal Service Fund – Internal Service Fund (shop).

Basis of Budgeting – the City uses fund accounting as its budgetary basis of accounting. All the above funds are appropriated. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain functions or activities.

Balanced Budget – when expenditures are less than or equal to the amount of revenues plus other available sources (fund balance & net position).

Budget – is a plan of financial operations, embodying an estimate of proposed expenditures for a given period and the proposed means of financing the expenditures. Budgets are required by state law for all governmental and proprietary funds.

Fund Balance - the equity (assets less liabilities) of the general fund and special revenue funds equals fund balance. Reservations of the fund balance reflect legal restrictions on the use of the balance, such as, debt service and specific revenue sources.



Generally Accepted Accounting Principles (GAAP) – are uniform standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

GAAP Basis of Accounting – is the basis as primarily defined by the Governmental Accounting Standards Board (GASB).

GASB – The ultimate authoritative accounting and financial reporting standard-setting body for state and local government.

Net Position – current assets minus current liabilities in the proprietary funds.

## City of Delta Fund Balance/ Net Position

**The below criteria is to target appropriate levels of reserves per each fund & establish policies for guiding budget decisions for the City.**

Funds Requiring no Minimum Reserve	Conservation Trust Fund and Golf Course Fund
Funds to Maintain 25% of the Annual Operations & Maintenance Expenditures Total	General Fund, Parks & Recreation Fund, C.W.C.I. Fund and Refuse Fund
Funds to Maintain 25% of the Annual Operations & Maintenance Expenditures Total plus Capital Expenditures	Sewer Fund, Water Fund, M.L.&P. Fund and Internal Service Fund
Funds to Maintain Legally or Contractually Reserve	General Fund, Debt Service Fund, D.U.R.A. Fund and Perpetual Care Fund

### **Governmental Funds:**

#### General Fund -

Maintain a Reserve Fund Balance which equals 25% of the annual expenditures total. The Reserve Fund Balance total includes 1) a Required Reserve Fund Balance (funds that are legally or contractually required to be maintained intact) 2) Minimum Reserve Fund Balance (funds that make up the balance to total 25% of the annual expenditures).

#### Parks & Recreation Fund -

Maintain a Reserve Fund Balance which equals 25% of the annual expenditures total operating budget plus an additional \$500,000 capital reinvestment balance.

#### City Wide Capital Improvement Fund –

Maintain a Reserve Fund Balance which equals 25% of the operations. CWCI fund balance should not be utilized to cover operational costs only capital investment costs. Any transfer of current year revenues to another fund should not impact the ability to invest in capital projects on an annual basis.

#### Conservation Trust Fund –

In general, no minimum reserve requirement (lottery funds for park improvements).

#### Debt Service Fund –

Maintain the Required Reserve Fund Balance that is legally required for the outstanding bond issuance. The CWCI fund balance can also meet this obligation.

#### Perpetual Care Fund –

Maintain the Required Reserve Fund Balance that is legally required for the cemetery.

#### Back the Badge Fund –

No minimum reserve requirement

**Proprietary Funds:**

Sewer Fund –

Water Fund –

ML&P Fund –

Maintain a Reserve Net Position which equals 25% of the operations and maintenance annual expenses total and an amount to cover current and future capital projects (funds to cover the current year's capital improvements plus an established amount to reserve for future years capital improvements to cash fund or match funding for grants).

Refuse Fund –

Maintain a Reserve Net Position which equals 25% of the operations and maintenance annual expenses total plus enough fund balance to cover the cost of acquiring a new trash truck..

Golf Course Fund -

In general, no minimum reserve requirement (supported by other funds).

Internal Service Fund –

Maintain a Reserve Net Position which equals 25% of the operations and maintenance annual expenses total and an amount to cover current and future fleet purchases.

Exhibit J

City of Delta  
Vehicle & Equipment Budget

<u>Vehicles</u>	<u>2026</u>	<u>Vehicles</u>	<u>2026</u>	<u>Vehicles</u>	<u>2027</u>
Refuse Truck	550,000				
Dump Truck--Parks	\$80,00				

<u>Equipment</u>		<u>Equipment</u>	<u>Equipment</u>
Pump	\$70,000		

City of Delta City Council

**02-01-33600**

Dues, Memberships & Subscriptions

CML	6,419
Club 20	600
Chamber	1,500
Region 10	8,640
Other	<u>1,941</u>
	<b>19,100</b>

**02-01-38400**

City Council Donations

Fireworks	5,000
Health Fair (inkind)	2,150
Altrusa (inkind)	2,000
Health Foundation	500
Rotary Golf	500
Hope West	1500
Downtown Delta Partnership	500
Other	<u>1500</u>
	<b>13,650</b>

**02-01-38450**

City Council Contributions to Other Agencies

All Points	<u>17,500</u>
	<b>17,500</b>

**02-01-38475**

City Council Economic Incentives

Other	<u>5,000</u>
	<b>5,000</b>

**02-01-38476**

Affordable Housing Incentive

Other	<u>0</u>
	<b>0</b>

One Delta

<u>41-58-38400</u>	8,237
42-39-38400	<u>8,237</u>
	<b>16,474</b>

CITY OF DELTA, COLORADO

ORDINANCE NO. 7, 2025

AN ORDINANCE AMENDING SECTION 3.04.320 OF THE DELTA MUNICIPAL CODE AND AMENDING ORDINANCE NO. 11, SERIES 1986, REGARDING THE CITY'S SHARE OF PROCEEDS FROM DELTA COUNTY'S SALES TAX

WHEREAS, the City of Delta, Colorado ("City") enacted Ordinance No. 10, 1972, imposing a one percent (1%) City sales and use tax on the sale of tangible personal property and certain services within the City (the "1% City Sales and Use Tax"); and

WHEREAS, Ordinance No. 10, 1972, directed the proceeds of said 1% City Sales and Use Tax to the City-Wide Capital Improvement Fund and limits expenditures to capital improvements within the City "including but not limited to sanitary sewer, storm sewer, sub-waters drainage, streets, alleys, curbs, and gutters"; and

WHEREAS, Ordinance No. 10, 1972, expressly authorizes the City Council to "amend, alter, change . . . , and repeal this ordinance in whole or in part without submitting such change or repeal to the qualified electors for their approval," except that the rate of the tax itself may not be changed without a public vote; and

WHEREAS, Ordinance No. 10, 1972, as codified in Chapter 3.04 of the Delta Municipal Code (the "Code"), has, from time to time, been amended. Section 3.04.320(A)(2) of the Code now reads: "The use of all moneys derived from this first one percent of tax shall be for capital equipment and improvements within the City, including but without limitations, sanitary sewers, storm sewers, subsurface drainage, streets, alleys, curbs, gutters, construction equipment and other public improvements; or these moneys may be transferred to another fund for expenditure of any of the aforementioned uses"; and

WHEREAS, the City Council further recognizes that the scope of the City's capital needs has evolved since 1972 to include a wide range of municipal assets such as buildings, facilities, parks, trails, golf course, bridges, and other public amenities not contemplated in the original ordinance; and

WHEREAS, in 1986, the City enacted Ordinance No. 11, Series of 1986, which, among other things, directed all proceeds of the City's share of the Delta County one percent (1%) sales tax (hereinafter, the "City's Share of Delta County Sales Tax") into the City-Wide Capital Improvement Fund; and

WHEREAS, the bonds referenced in Ordinance No. 11, Series of 1986, have long since been retired; and

WHEREAS, the City subsequently issued the Sales and Use Tax Revenue Refunding Bonds, Series 2019 ("2019 Bonds"), which are payable from and secured by (i) revenues of the 1% City Sales and Use Tax, (ii) revenues from the City's Share of Delta County Sales Tax , and (iii) monies on deposit in the City-Wide Capital Improvement Fund; and

WHEREAS, revenues from both the 1% City Sales and Use Tax and the City's Share of Delta County Sales Tax must first satisfy the City's obligations to the 2019 Bonds pursuant to Ordinance No. 9, 2019; and

WHEREAS, the City Council recognizes that the City's overall financial structure faces ongoing pressures, including deferred maintenance impacting utilities, inflation, and increased operational costs, and that flexibility in allocation of revenues from the City's Share of Delta County Sales Tax—after satisfaction of outstanding bond obligations and its commitment to capital reinvestment—is necessary to maintain fiscal sustainability; and

WHEREAS, the City Council desires to amend Section 3.04.320 of the Delta Municipal Code to express the full range of municipal assets and to amend Ordinance No. 11, Series of 1986 regarding allocation of the City's Share of Delta County Sales Tax revenues, while reaffirming the City's commitment to capital reinvestment and maintenance of its financial obligations.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DELTA, COLORADO, AS FOLLOWS:

Section 1. **Incorporation of Recitals.** The foregoing recitals are incorporated herein as findings and determinations of the City Council.

Section 2. **Amendment to Section 3.04.320 of the Delta Municipal Code.** Subsection 3.04.320(A)(2) of the Delta Municipal Code is hereby amended in its entirety to read as follows:

(2) The use of all moneys derived from this first one percent of tax shall be for capital equipment and improvements for City assets, including but not limited to sanitary sewers, water lines, storm sewers, subsurface drainage, streets, alleys, curbs, gutters, construction equipment, buildings and facilities, parks, golf course, trails, recreation facilities, or other public improvements ; or these moneys may be transferred to another fund for expenditure of any of the aforementioned uses.

Section 3. **Amendment to Ordinance No. 11, Series of 1986.** Section 1 of Ordinance No. 11, Series of 1986, is hereby amended in its entirety to read as follows:

Section 1: **Pledge of County Sales Tax.** One hundred percent (100%) of the net proceeds of the City's share of a 1% sales tax imposed by Delta County, Colorado, shall be deposited into the City-Wide Capital Improvement Fund. Following deposit into the City-Wide Capital Improvement Fund, the City's use of such moneys shall be prioritized: (a) first, to satisfy the financial obligations of any outstanding bonds for which such revenue is pledged; (b) second, for capital equipment and improvements for City assets, including but not limited to sanitary sewers, water lines, storm sewers, subsurface drainage, streets, alleys, curbs, gutters, construction equipment, buildings and facilities, parks, golf course, trails, recreation facilities, or other public improvements; and (c) third, at the discretion of the City Council, the moneys or a portion thereof may be transferred to other City funds for expenditure for other purposes deemed necessary or appropriate by City Council. An annual audit and statement shall be issued showing all expenditures, revenue, and balance of funds.

Section 4. **Codification.** The City Clerk is authorized to incorporate the amendments set forth herein into the Delta Municipal Code, including appropriate renumbering or formatting as necessary.

Section 5. **Effective Date.** This Ordinance shall become effective fourteen (14) days after final passage and publication pursuant to Section 19(c) of the Charter.

INTRODUCED on October 21, 2025, at which time copies were available to the Council and to those persons in attendance at the meeting, read by title, passed with amendments on first reading, and ordered published as required by the Charter.

CITY OF DELTA, COLORADO

By: \_\_\_\_\_  
Mayor Kevin Carlson

ATTEST:

\_\_\_\_\_  
City Clerk Jolene E. Nelson

INTRODUCED a second time at a meeting of the City Council on \_\_\_\_\_, 2025, read by title and number, passed, approved, and ordered published as required by the Charter.

CITY OF DELTA, COLORADO

By: \_\_\_\_\_  
Mayor Kevin Carlson

ATTEST:

\_\_\_\_\_  
City Clerk Jolene E. Nelson