

City of Delta, Colorado 2023 Budget



City of Delta, Colorado
2023 Budget

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CITY OF DELTA

2023 BUDGET

OVERVIEW OF CITY BUDGET AND PROCESS

The City of Delta has developed a new budget format in 2023 designed to help Delta residents and businesses understand City goals and projects, as well as the overall budget. The following budget identifies planned priorities, projects, and services to be provided by each department within the City of Delta for 2023. The budget works to communicate the cost of specific priorities, projects, and services and expand beyond the City's traditional budget format.

The 2023 City of Delta Budget will serve as a guide for City Council and City Staff for 2023 and beyond. This document is an accountability tool, but is also designed to be flexible and adaptable. In accordance with Colorado State Statutes, the City of Delta is required to adopt a budget that is balanced, addresses TABOR (Tax Payer Bill of Rights) requirements, and is prepared according to the modified accrual basis of accounting. Appendix A provides a line by line item detail of the City's budget and serves as the official budget of the City of Delta, while the body of this document is intended to communicate more specifically what priorities, projects, and services planned in 2023.

The City operates 15 funds. Fund accounting is a strategy used by governments to segregate revenues and manage expenses based on the type of expenses, or to manage limitations placed on different revenues. The City utilizes modified accrual for the government funds and full accrual for the enterprise funds. Governmental funds receive the majority of their revenue from taxes. Enterprise Funds receive the majority of their revenue from fees, and are focused on providing specific services including water, sewer, refuse, golf and electric.

CITY FUNDS EXPLAINED

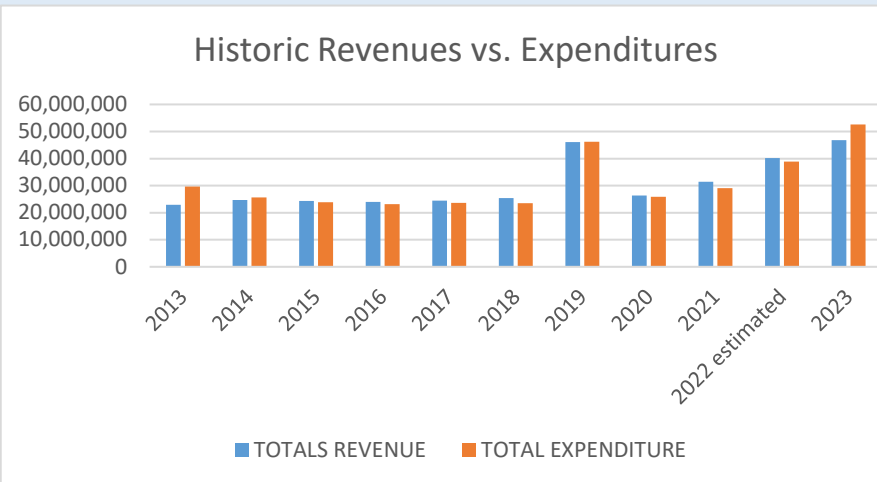
FUND	REVENUE SOURCE	DESCRIPTION
General Fund	1% Sales & Use Tax, misc. revenues	City operations (police, administration, clerk, court, streets, marketing, community development)
Citywide Capital Improvement Fund	1% Sales & Use Tax, portion of County's 1% Sales Tax, HUTF	Major capital improvement projects,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

American Recovery Planning Act (2 years)	Federal COVID Stimulus Funds	Support impact populations, water/sewer/broadband/recreation infrastructure
Back the Badge (10 years from 2021)	Portion of County sales tax	Law enforcement

The 2023 City of Delta Budget includes the following components:

- Overview of City Council 2023 Goals and Priorities
- Department 2023 Goals, Priorities, and 2022 Accomplishments
- Capital Improvement Plan (Appendix B)
- Vehicle & Equipment Budget (Appendix D)
- City Council Memberships & Donations (Appendix E)
- Authorizing resolutions (Appendix C)
- 2023 Budget (Appendix A)

HIGHLIGHTS AND TRENDS:



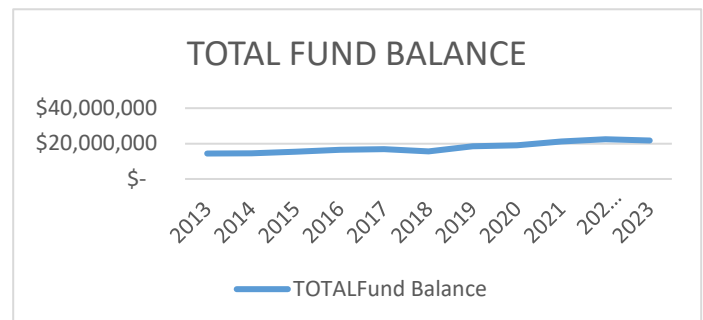
The 2023 Budget is one of the most aggressive capital focused budgets that the City has been able to forward in almost a decade. This is made possible by increasing revenues as sales tax continues to increase, federal funding from the American Rescue Plan Spending Act, and the City's success at grant writing. More discussion on the City's capital plans for 2023 is below. Since 2020, the City has seen an increase in revenues and expenditures. This is due mostly to an influx of federal and state grant funding, but is expected to continue for the next several years as the City looks to move capital

projects and grow public services utilizing increasing federal and state funding opportunities. The proposed 2023 budget is nearly twice as large in terms of spending and revenue as the average budget for the past decade. About half of the proposed 2023 budget, or \$20M, is planned to be invested into water, sewer, streets, and public facilities. The City is also working to complete major capital planning in water, sewer, and streets, enabling the City to potentially access funding to repair and upgrade our infrastructure.

From 2018 to 2021, sales tax increased 36%. This has been a game changer for the City, and the ability to move projects like Hillside Street forward. Sales tax has continued to trend up in 2022, but at a slower pace. The City anticipates a 2% increase over 2021, and is projecting a conservative increase of 2% for 2023.

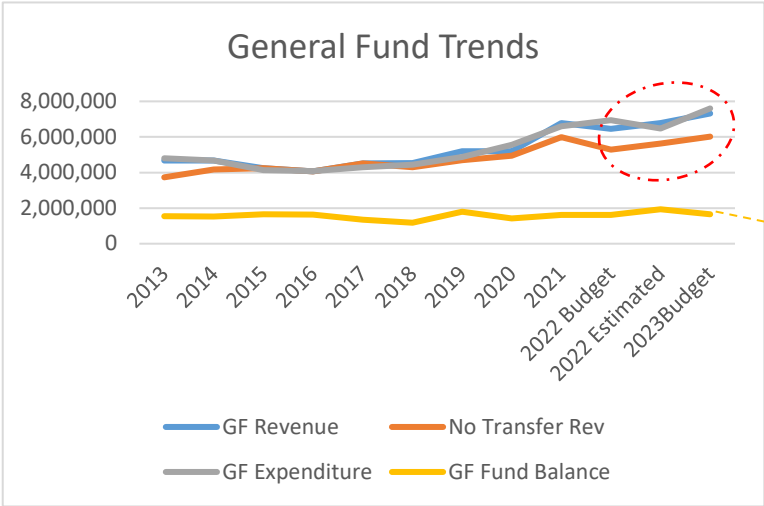
With revenue increases from 2018-2022, the City has been able to build our reserve funds, or savings accounts. This facilitates the City's ability to move larger capital projects forward, and provides the cash match needed to go for grant funding. However, overall the City lacks adequate fund balance to address all capital needs. More discussion on this topic is included below.

In some ways, the City is in better financial health than it has been for years, but there are significant concerns about the



City’s ability to continue to provide services at today’s levels, and make the necessary investment in water, sewer, electric, and streets that is needed.

The City’s fund balances are relatively healthy overall as 2023 approaches, but the City faces significant costs to address deferred maintenance and upgrades to all infrastructure. Over the years, the General Fund and Golf Fund have relied on transfers from the Enterprise Funds to cover operational and capital costs. This trend continues, and the gap between revenues and expenses continues to grow. Expenses in the General Fund began to exceed available revenue in 2019 when the City increased Police Officer salaries to address retention and competitive pay. In that same year, the State altered how municipal court functions, with no funding support, significantly increasing court costs. The gap between revenues and expenses continues to grow, and must be addressed. It is the goal to present solutions for 2024 that include a range of possibilities from cutting services, to asking voters for additional funding, or to accept and systemize fund



transfers, or a combination of all three.

CAPITAL INVESTMENT

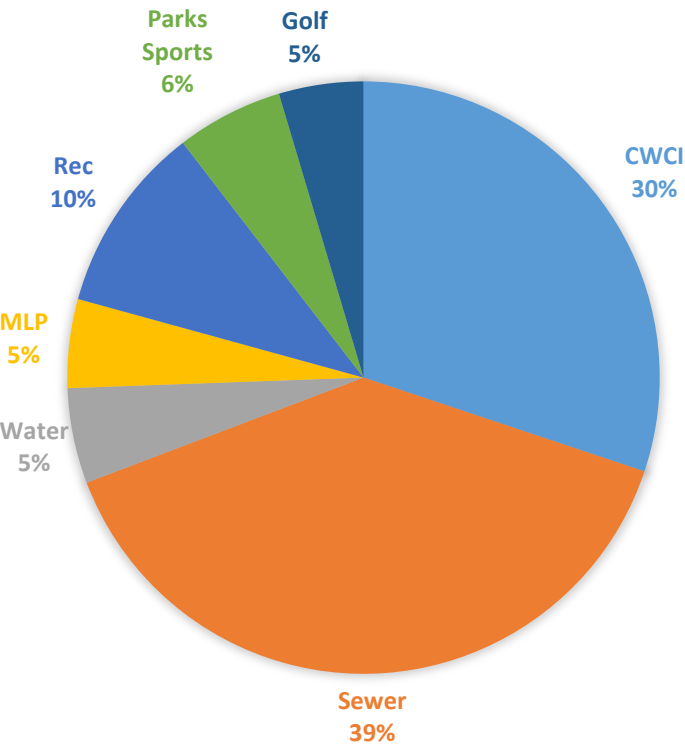
The City is planning \$20,568,187 of capital projects in 2023, with an additional \$3,350,000 to be added if grant funding is awarded. Projects include:

4 th St/Hillside Rebuild	Armory Rehabilitation to Law Enforcement Building
Wastewater Digester Replacement	Completion of Delta Library & Innovation Work Space
Pothole and crack seal campaign	Grand Ave/Hwy92 Fire Access Improvements
9 th St. Hill Temporary Improvements	Sewer Lift Stations Upgrades/Repairs
Main St. Alley Water Mains	Mountain Water Asbestos Remediation
Substation Rebuild	Substation Design for new Station
ML&P Building Remediation & Sale	ML&P Relocation
Recreation Center Boiler Replacements	City Building Maintenance (roofs, HVAC, flooring)
Main Street Traffic Calming & Revitalization	

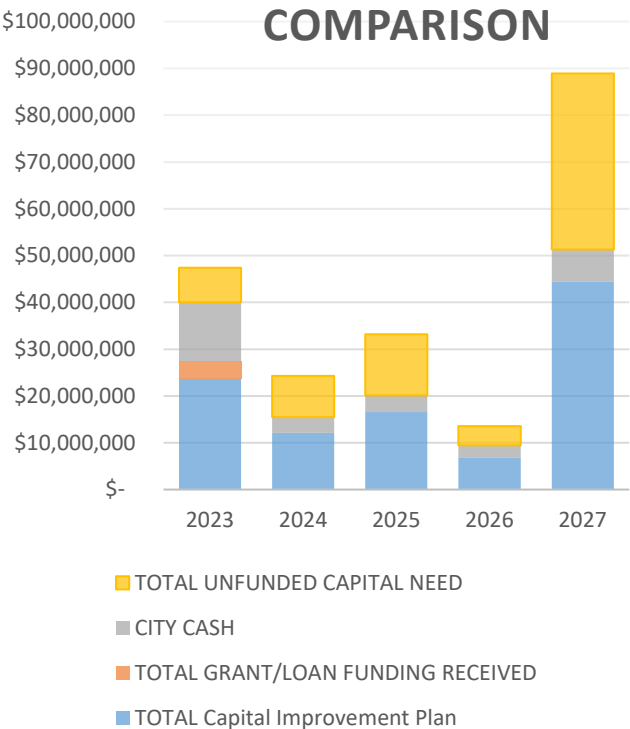
Over the next five years, the City has estimated a \$100M capital investment need. This number is expected to increase as the City updates water, streets, and storm water plans. As the City looks to balance its capital needs, considers additional debt to improve infrastructure, and the ongoing reliance on utility funds to cover General and Golf Fund costs, utility rate increases are expected. The City made no significant rate increases from 2014-2022 for water, sewer, and refuse, and from 2015-2022 for electric. In the meantime, operational and deferred maintenance costs have only increased. In 2022, the City

set in motion a plan to begin raising utility rates over the next four+ years. The 2023 budget includes an increase just under 10%, or about \$16.50/average account for water, sewer, refuse, and electric.

5 YEAR CAPITAL NEED



FUNDING AND CIP COMPARISON



PERSONNEL OVERVIEW

One of the City’s goals is to be the employer of choice in the region. We want to attract and retain the most talented of employees. The City’s employees are its number one asset. We have successfully hired several key positions in 2022 including the Community Development Manager, and Assistant to the City Manager, but struggled to get applications and interest in other open positions such as seasonal employment at the Golf Course. We also experienced turnover, though not atypical, across the organization as employees left the City for employment elsewhere, driven in part by competitive wage increases occurring across the region. In the fall of 2022 we engaged a third party to complete a wage study for the City of Delta to help us determine where we need to make pay scale adjustments to remain competitive in the current employment market. The 2023 Budget includes pay scale adjustments for 46% of the City’s 87 job descriptions impacting hourly rates for about 33% of full time employees.

Salary survey market adjustments impacted all departments, but those most impacted include Municipal Light & Power, middle management positions, specialized positions, and labor positions in Parks and Golf. With inflation at 8.2%, the 2023 budget also includes a proposed cost of living adjustment (COLA) for all City Employees.

In total, personnel costs for the City are budgeted to be \$9.2M. The City plans to employee 116.3 full time equivalent employees. This is an increase of 1.3 employees. Community Development will increase by one FTE to bring a full time planner in house, reducing our need for outside consultant support in 2024. The existing building/planning technician position will then be shared with the utility departments to provide technical assistance to all four departments. Additionally, a part time cemetery position is added to Parks.

Department	Full Time Equivalents (FTE)	2023 FTE
Administration	4	4
City Clerk/Municipal Court	2.2	2.2
Finance and IT	6.5	6.5
Community Development	4.22	4.72*
Community Engagement	5.88	5.88
Fleet and Facilities	3.5	3.5
Law Enforcement	30	30
ML&P	6	6.25
Parks & Cemetery	13.9	14.2
Public Information & Innovation	1	1
City Engineering	1	1
Public Works	14.5	14.75
Recreation	18.3	18.3
Wastewater	4	4
TOTAL	115	116.3

2023 looks to be an exciting year for the City of Delta with big plans to improve our City. The remainder of this budget message is a summary of each department and function within the City, as well as an overview of 2022 accomplishments.

GET TO KNOW CITY COUNCIL



Kevin Carlson, Mayor



Cathy Boyd, Mayor Pro-Tem



Ryan Crick, Councilman



Mark Broome, Councilman



William Tedrow, Councilman

2023 COUNCIL GOALS & PRIORITIES

CITY VISION

An All-America City in the heart of western Colorado with community spirit and abundant natural resources that fosters responsible economic growth and prosperity to create an attractive and vibrant rural community for residents, business owners and visitors of all ages.

GOALS

- Celebrate Delta!
- Broaden our Economy & Focus on Community Development
- Downtown Revitalization
- Invest & Reinvest in our Infrastructure
- Keep our City Safe
- Be a Leader in Regional Cooperation

PRIORITY PROJECTS & PROGRAMS

Please note: Many projects and priorities require staff time but have little impact on the overall budget.

In Progress

- Continued Refinement of Main Street Traffic Calming Project
- Neighborhood Watch
- Put DURA to work to spur development
- Grow Golf Course Revenues
- Downtown Façade Program
- Library/Makerspace
- North Delta Water Line
- 4th Street Hill Rebuild
- Stronger police presence in downtown and traffic control
- Grow regional participation with partners
- Sewer, Water, Street project planning
- Get Mainspring at ML&P Up and running
- Staff Appreciation
- Improved Community Communication & Marketing
- Help the Egyptian Theater succeed
- Leverage City funds with Grants
- Cut redtape and help existing business grow and new business come
- Improve Bike and Pedestrian infrastructure
- Attend all meetings possible
- Continue Business Incentive Program

Begin in 2023

- Creative District
- New Community Events (Pickin' in the Park, 4th of July)
- More aggressive Code Enforcement to clean our City up
- Welcome to Delta signage
- Grow Drug & Alcohol programs especially in schools
- Explore revenue opportunities
- Find a better homeless housing solution
- Riverfront Redevelopment (when developer is ready)
- Increase Public Transportation
- Land a Hotel
- Affordable Housing Development

GET TO KNOW CITY ADMINISTRATION

City Council establishes goals and policies to guide the City of Delta, but delegates day to day oversight and management of city operations to the City Manager. The City Manager is responsible for making sure that the City operates in compliance with its Charter, State and Federal laws, and that Council's objectives are met. The City Manager and City Administration are responsible for:

- Budget Development and management
- Fiscal Oversight (procurement, controls, accountability)
- Strategic Planning
- Special Project Development and Management
- Organizational Development: (i.e., Leadership Development, Becoming Employer of Choice)
- Oversight of Department Managers
- Council Training, Development, and Policy Implementation
- Communications and Citywide Engagement
- Quality Control/Complaint Management
- Building/maintaining partner relationships
- Establishing new policies, procedures to address emergent needs
- Grant Writing and management
- Project Development and management
- Human Resources



There are a total of 4 Full Time Equivalent (FTE) employees in City Administration including the City Manager, Assistant to the City Manager, Human Resources, and the Unhoused Resource Coordinator.

2023 GOALS & PRIORITIES

City Administration's goals are closely aligned with City Council. Additionally, because of the role City Administration plays in all aspects of the City, there is overlap between City Administration goals and all City Departments.

City Manager's Office

- Implement the priority projects/programs identified by council in Strategic Plan and Capital Plan (Main Street Revitalization, Armory, Coworker/Maker/Library, Mainspring, Road Improvements, Water/Sewer Improvements)
- Eliminate inter fund transfers as a first step towards fiscal health by increasing revenues and reducing/transferring costs.
- Reduce homelessness and the impacts to our community of those that are unhoused by establishing prevention programs, case management, and meaningful enforcement
- Be the employer of choice by creating an environment for all employees that is safe, fun, flexible, and supportive. Develop stronger buy-in to the employee council, safety committee, and respond in a timely fashion to employee comments, questions, and concerns.
- Support Department Managers and the Senior Leadership Team in their growth and development as managers and organizational leaders through training, shared learning, and accountability.

- Improve communication to our citizens and employees by better coordinating information, utilizing all communication channels including traditional and digital, and sharing information more consistently.
- Be a leader in creating a safe environment for participation in City events, programs, and meetings for all City residents regardless of age, race, gender, or sexual orientation. Be a champion of diversity, equity, and inclusion.
- Activate our social infrastructure and help our community become more connected to one another and engaged by supporting organizations that create events and programs, creating events and community programs, focus more on our youth (youth council), and removing barriers to community engagement.
- Change internal and external perceptions of the City, and demonstrate that Delta is a great place to start or expand a business, build homes, or relocate to by streamlining land use requirements, and utilizing the Delta Urban Renewal Authority to catalyze new development.
- Create an environment for, and support development of all types of housing in the City. Specifically create a partnership with the private sector to develop affordable work force housing on the City's 7th St. property, adopt affordable housing policies and regulations to encourage more private housing development, and seek partnership to build permanent supportive housing or other housing solutions for the City's unhoused population.
- Continue to develop a strategy for reducing homelessness in Delta including reducing housing and service barriers and finding solutions to address program and housing gaps.

Human Resources

- Start a New Hire Orientation
- Implement/improve (working with the Safety Committee) the Safety program making sure that safety of every employee is the #1 priority.
- Work on the Salary schedule process.
- Enhance the Employee Council helping them to "think outside of the box" to improve employee communication, morale and be more involved in the overall operations.
- Update and organize the HR office- archive files, filing system, automate the HR office as much as possible.
- Develop an HR assistant. for back-up
- I.D. and provide more training opportunities to the first line supervisors and the management team.

2022 ACCOMPLISHMENTS

2022 has been a year of momentum. In 2021 the City began laying the groundwork to kick off the largest capital reinvestment the City has been able to achieve in more than ten years. This capital investment is possible because of grant funding and increased sales tax revenue. We have heard from our community that investing in our basic infrastructure is a top priority. The following list of accomplishments is a reflection of the team work of all departments, as well as partnerships with numerous organizations, and our business community.

- | | |
|------------------------------|---------------------------------------|
| • H75 Road | • Mountain Water Asbestos Game Plan |
| • Maverick Sewer Line | • Homeless Strategy |
| • Comp Plan Adopted | • Employee Survey |
| • Land Use Code Update | • Revamped Communications & Marketing |
| • Hiring Building Official | • Main Street Demo Project |
| • Revamped Comm. & Marketing | • Delta Library & Innovation Workshop |
| • Land Use Code Update Begun | • Purchase of the Armory |
| | • 4th Street Hill Design |

2023 BUDGET SUMMARY

City Administration Budget Priorities

Red= In progress but not budgeted until funding received

Grant Received		2023 Budget	2024 Estimated	2025 Estimated
City Council				
	Council Compensation	\$9,700	\$9,700	\$9,700
	Regional Cooperation & Training	\$23,830	\$23,830	\$23,830
	Dues, Memberships, & Subscriptions	\$16,703	\$16,703	\$16,703
	Donations	\$7,985	\$7,985	\$7,985
	Engage youth, spanish speaking, and under represented citizens	\$2,500	\$2,500	\$2,500
	Recognize Staff	\$5,000	\$5,000	\$5,000
Total - City Council		\$65,718	\$65,718	\$65,718
City Manager				
	Personnel	\$532,114	397,963	407,146
	Prioritize Safety in the Workplace	\$5,000	\$5,000	\$5,000
	Special Project Development	\$10,000	\$10,000	\$10,000
	Increase economic and community development			
	Coworker/Makerspace Operations	\$200,000	\$50,000	\$50,000
	Library/Coworker/Makerspace Construction	\$2,045,511	\$2,045,511	
	Main Street Final Design & 1 Lane Extension	\$350,000	\$0	\$0
	Put DURA to work	\$15,000		
	Reduce Homelessness	\$10,000		
	2023 Summer Homeless Safe Place to Rest	\$500,000		
	Administration & General			
Total - City Manager		\$3,667,625	\$2,110,511	\$472,146
City Attorney				
	Protect the City's Water Portfolio	\$10,000		
	Good Governance	\$70,000	\$70,000	\$70,000
	City Charter Commission	\$20,000		
		\$100,000	\$70,000	\$70,000
Human Resources				
	Be the Employer of Choice	\$20,000	\$10,000	\$10,000
Total - Human Resources		\$20,000	\$10,000	\$10,000
TOTAL CITY ADMINISTRATION		\$3,853,343	\$2,256,229	\$617,864

GET TO KNOW THE CITY CLERK AND CITY COURTS ADMINISTRATION



The City Clerk is one of the most important roles in City Government. This position is responsible for transparency, record keeping, and numerous other tasks that help our City function on a day to day basis. The City Clerk also oversees municipal court and serves as the Court Administrator. This includes all record keeping, notification to individuals of court dates/times, administration of court rulings, and communication with all involved parties.

The City Clerk and Court Administration office is responsible for the following:

- Managing municipal elections
- Managing all aspects of municipal court
- Working with DMV and financial management software company to develop the electronic submittal of traffic tickets
- Liquor licensing/medical marijuana licensing
- Transient merchant licensing
- Records management, including: maintaining/archiving all records, managing records retention schedules, and responding to all requests for records.
- Developing and posting City Council meeting notices and agendas
- Taking minutes of all City Council regular meetings (minutes are not taken at work sessions as work sessions are for discussion/learning only and not for decision making).
- Cemetery administration
- Colorado Intergovernmental Risk Sharing Agency contact for property casualty claims
- Member of the City safety committee which provides training/support to all departments to provide a safe work environment
- Assists the Public Information Officer with sharing/developing communications
- Council support
- City Manager support

There are a total of 2 FTE in City Clerk & Court Administration plus a part time Municipal Judge.

2023 GOALS & PRIORITIES

City Clerk & Court Administration's goals reflect ongoing projects to improve transparency and facilitate easier access to public records.

- Final codification of Municipal Code: Codification of the City's codes is a multi-step process where the City updates all codes to ensure compliance with current State requirements, and incorporates any and all amendments of the Code into a single document. This document is then digitized in a searchable format and is easily navigated from the City's website. Codification not only ensures a current up-to-date version of City codes is available to the public,

but also makes it easier to find information by enabling a better Table of Contents that has live links and by making the entire document keyword searchable.

- Continue working towards Master Municipal Clerk certification
- Continue involvement with Colorado Municipal Clerks Association as a board member
- Explore live streaming of Council meetings
- Update Remote Participation Policy
- Research the ability to automate all court processes
- Research the ability to text defendants reminders for court appearances
- Records Management:
 - Update the City's records management policy to clarify issues and concerns regarding digital records management and retention
 - Research potential electronic management systems to improve the City's digitization of current and historic information

2022 ACCOMPLISHMENTS

City Clerk:

- Attorney review/codification
- Charter Commission on ballot- election results next week
- Improved liquor licensing process
- Records retention
- Cemetery regulations
- Proclamation policy
- Fee schedule

Municipal Court:

- Transition to new prosecutor
- Communication with the Delta County Jail
- Text reminder of court dates
- Management of increased number of cases
- Completed juvenile expungement process

City Clerk & Municipal Court

Red= In progress but not budgeted until funding received

		2023	2024	2025
Grant Received		Budget	Estimated	Estimated
City Clerk				
	Personnel	119,471	122,323	125,250
	Transparency & Good Governance		100,000	25,000
	Codification	18,500	500	500
	Charter Commission		15,000	
	Employee Growth & Development	3,300	3,300	3,300
	Total - City Clerk	119,471	122,323	125,250
Municipal Court				
	Personnel	135,972	139,116	142,341
	Court Appointed Defense	10,000	10,000	10,000
	Municipal Prosecutor	40000	40000	40000
	Training	1,800	1,800	1,800
	Daily Operations	5,000	5,000	5,000
	Total - Municipal Court	192,772	195,916	199,141
TOTAL CITY CLERK & MUNICIPAL COURT		312,243	318,239	324,391

GET TO KNOW COMMUNITY DEVELOPMENT

The City's Community Development department is responsible for shaping the City's future as our community grows and adapts. The Community Development department includes three functions. They are responsible for implementing building codes on new residential and commercial development to ensure that housing and structures are safe. Community Development also includes all planning functions including reviewing and approving new subdivisions for residential development, and site plans for commercial development. They are a critical department in terms of helping our community grow and prosper. Finally, the Community Development department oversees future planning for the City. This includes keeping our Comprehensive Plan up to date, and making sure that the community's vision for its future can be implemented step by step through strategic plans, special projects, annual budgets, and day to day management of programs and services across our organization. Generally, Community Development is more specifically responsible for:

- Reviewing building and development plans and issuing permits
- Building inspections
- Planning and building inquiries/general assistance
- Review and processing of land use applications
- Review and processing of subdivision applications
- Liaison to the Planning Commission and Planning Commission liaison to Council
- Special projects - long range planning, economic development, community development, data development
- Urban Renewal Authority Support
- Regional collaboration with County, State, and other agencies and not-for-profits to advance the goals of the City



Community Development consists of 4 FTE, and 1 Part Time employee.

2023 GOALS & PRIORITIES

Community Development is in the process of evaluating all programs, processes, and services with the goal of streamlining City to be more customer service oriented, and to cut red tape. Goals for 2023 more include:

- Update the City's land use code. The City was awarded a grant to facilitate this update. Good codes are the foundation upon which communities are built. They are the framework that regulates where and what type of development can occur. When done well, codes make it easier for a community to implement its vision.
- Extend the downtown Demonstration Project through 2023 and develop long-term implementation plans
- Develop an electronic permitting system that integrates with our finance system but has more functionality like online inspection reports. With this, streamline permitting process (forms, combine permits, simplify checklists, etc.)
- Evaluate and update fee schedules (as needed).
- Code enforcement progress - work with new code enforcement officer to determine approach and target priority areas of concern like junk and rubbish.
- Begin serving as regional building office by providing services to Paonia.
- Consider taking on plumbing inspections for the City.
- Refine, reduce, or eliminate non-code required inspections.
- Simplify documentation for inspection results.
- Train the Planning Commission on roles, responsibilities, and meeting management techniques.

- Continue to work with Colorado Water Conservation Board, Colorado Department of Public Health and Environment, and Federal Emergency Management Agency on upcoming floodplain mapping revisions including public outreach and strategy around City owned parcels.
- Finalize growth agreement revision with Delta County.
- Gather input and data on Downtown Demonstration project - expand the demonstration to all twelve blocks of Main, and finalize design and engineering plans for future funding and implementation.
- Facilitate designation of Confluence Dr. as the permanent State Hazardous Materials Route.
- Implement a proactive rather than a reactive culture - advance strategic initiatives (items in the Comp Plan action plan, promoting downtown building reuse, code compliance, code updates, etc.)
- Invest in Community Development staff to increase certifications and participation in critical training opportunities.
- Work with Parks and Recreation to update trails plan to address ongoing issues/challenges with trail easements.
- Work with Public Works and Engineering to update the master streets plan.
- Develop a strategy to conduct a Baseline Water Assessment for Delta's water assets. Baseline Water Assessments support reservoir operations planning, appraisal and feasibility studies, drought contingency planning and environmental analyses.

2022 ACCOMPLISHMENTS

2022 was a year marked by a "Vision Forward" mindset. Working with City Administration, Community Development implemented a strategy to foster enhanced community and customer service. Notable changes included bringing building code expertise and plan review in-house, facilitating a better customer experience. The downtown Facade Grant Program has resulted in noticeable aesthetic improvements, increased public access to downtown business and has received very positive feedback. The Main Street Demonstration Project has been successful in calming traffic and providing a safer pedestrian environment. Economic Incentive Grants continue to demonstrate Delta's commitment to investment in its community and businesses.

- Facade and Alley Activation Program Grants - 22 projects approved for funding with total project valuation in excess of \$200K
- Economic Incentive Grants - to date 14 approved projects with approved incentive awards totaling over \$162K
- Grand Mesa Flats - 72 unit apartment project completed
- Residences at Delta - 50 unit senior apartment project, in progress
- As of 10/24/2022:
 - over 1,200 completed inspection reports
 - fielded over 2,000 inquiries for information - personal, phone, email
 - over 500 permits issued
 - Total project valuation - \$18+M
 - Total fees collected - \$545+K
 - Use tax - \$195+K

Community Development

Red= In progress but not budgeted until funding received

Grant Received		2023 Budget	2024 Estimated	2025 Estimated
Community Development				
	Personnel	491,608	498,170	514,508
	Establish User & Business Friendly Codes & Processes (Community Governance)			
	Update Land Use Code	160,000	0	0
	Electronic Permitting & Payments	5,500	900	900
	Long Range Planning & Vision Implementation			
	Grand Mesa Water Plan	50,000		
	Incentivize and Facilitate Eco Devo	25,000	25,000	25,000
	Support development of workforce housing	25,000	25,000	25,000
	Improved Public Transportation		25,000	25,000
	Downtown Revitalization Support			
	Project Review	40,000	10,000	0
	Employee Growth & Development	2,500		
	Total - Community Development	799,608	584,070	590,408
TOTAL COMMUNITY DEVELOPMENT		799,608	584,070	590,408

GET TO KNOW COMMUNITY ENGAGEMENT

The City's Sports and Leisure departments have been rebranded and expanded to our new Community Engagement Department. This team is responsible for bringing our community together through sports, activities, and events. More specifically, Community Engagement is responsible for the following programs and services:



- Community recreational opportunities for individuals of all ages
- Safe environment and place for children to learn, grow, and play.
- Youth Sports: basketball (fall, winter & summer), soccer (spring & fall), baseball (spring, summer, & fall), softball, t-ball, machine pitch, flag football, volleyball, learn & play sports, tennis, pre-k track meet
- Adult Sports: pickle ball (year round), racquetball (year round), softball (summer & fall), volleyball (spring & summer)
- Special Events, Programs, & Tournaments: Car Show, Sponsor Banquet, Little League Homerun Derby, Little League All-star Tournaments, April Fool's Softball Tournament, Annual Pickleball Tournament, several Racquetball Tournaments, Doubles Duel Tournament

(Racquetball & Golf), Holiday Craft Fair, Toddler Time, 56-Youth & Adult Trips and Adventures, Valentine's Social, Daddy Daughter Dance

- Field and Event: preparation, supervision, clean-up (fields & courts hosted: 1,162** organized sport games, matches, clinics, & meets | 579 youth | 583 adult)
- Charitable donations to the community through racquetball tournaments, field space donations, etc. Beneficiaries include; Partners, Families Plus, Delta Food Bank, Haven House, Cancer Awareness
- Community Partnerships (Grants, Sponsorships, Banquet)
- Attraction of Visitors & Tourists: leagues, tournaments, and events have all hosted teams/participants/visitors from near and far (regional and out of state).
- Community Engagement: 80 Part-Time employees / 120 Volunteers / 2,591 Sport Participants (1,499 Youth / 1,092 Adult) / 67 Local Business Sponsorships / 1,557 Youth Sport Participants from neighboring communities
- Program Specific Financial Aid: Youth Scholarship Fund, sponsor donations, grants (free basketball shoes)
- Important Participant Benefits: physical fitness, mental health, citizenship, social interaction, stress relief, enhance self-esteem, reduction of depression/anxiety, work ethic, leadership, teamwork

Community Engagement consists of 3 FTE and 80-part time employees adding up to the equivalent of 2.88 FTE.

2023 GOALS & PRIORITIES

Continue to improve quality of life for City residents through increased access to recreation and activities

Grow opportunities for social and physical well being

- Explore additional pickleball offerings
- Continue adding programs for youth & adults of all interests and income levels; with the goal to improve everyday functional fitness
- Explore additional adult sports offerings
- Host community events-mud volleyball, 4th of July events, Outdoor Heritage Days, etc.

Spotlight the offerings of the City of Delta/Delta Recreation through communication and marketing

- Provide Delta residents with high-quality events that they in turn get behind, are excited about, and help promote

- Provide Delta residents with an organized calendar of events and program offerings
- Increase program capacity to accommodate the continual growth of participants
- Continue to research and apply for grant funding opportunities relating to sports fields/community involvement
- Collaborate with the Recreation Center on the perspective of adding additional gym space to the rec center

2022 ACCOMPLISHMENTS

- Helped Parks organize and facilitate the following projects on sports fields
 - Fence and backstop installed at Cottonwood for new full-sized field
 - Player benches installed in dugouts at Cottonwood
 - Steel roof installed on dugouts at Cottonwood
 - 4' fence was removed from foul lines at CCF Fields and 7' fence was installed
 - Mound built at Cottonwood baseball
- Our programs/events impacted individuals from age 2-86
- Record numbers for youth and adult programs
 - Up approximately 100 kids in programs, up 4 teams for adult softball from 2021
 - 2022 April fools 22 teams and adult spring volleyball 18 teams (didn't happen in 2021)
- Field and event prep for 1,300 total games/matches at our fields/gym/racquetball courts
- 246 adult sports teams with participants from Montrose, Glenwood, Grand Junction, New Castle Carbondale, Fruita, Olathe, Rifle, Gunnison, Cortez, Denver, Rangely, Hotchkiss, Delta, Paonia, Cedaredge
- 115 youth sports teams -youth sports participants-1,500
- 57 total leisure trips & events-1,040 participants-
- We received a Good Sports Grant in the amount of \$19,000 for 195 pairs of girls' basketball shoes and 75 basketballs.
- We have an agreement with other County teams and Olathe to participate in Little League Baseball for 2023 to help improve competition and reduce travel for our Delta teams
- We had to make a big adjustment to our Fall and Winter seasons to accommodate the growing numbers in our programs
- The Car Show and Downtown Cruise Night was a huge success. We had 113 cars participate in the show, over 120 kids participated in the coloring contest, and 30 middle school kids participated in judging cars
- Sponsor Thank You Dinner-80 local business sponsored youth sports, community events, and programs in 2022. The banquet was a great opportunity for us to show our appreciation and gain further support from local businesses.
- Added City-wide marketing/graphic development - we are in the process of developing a more comprehensive plan for 2023 to improve efficiency and effectiveness
- Managed over 80 part-time staff and 120 volunteers
- Cancer Awareness Racquetball Tournament, Turkey Shoot Racquetball Tournament, Santa Shoot out - last year racquetball participants donated 50 toys to Partners, 35 turkeys to Delta Food Pantry and Families Plus and money to different cancer organizations.
- Cookies with Santa and City of Delta Craft Fair still to come in 2022

Community Engagement

Red= In progress but not budgeted until funding received

Grant Received		2023	2024	2025
		Budget	Estimated	Estimated
Community Engagement				
	Personnel	361,825	370,136	377,567
	Employee Growth & Development	3,500	3,500	3,500
	Provide quality youth and adult sports and activities			
	*Adult Sports	12,000	13,000	14,000
	*Youth Sports	50,500	51,500	52,500
	*Activities, Community events, Trips	21,500	22,500	23,500
	Expand Youth and Adult Activities			
	*Adult Sports/special events- ie pickleball, kickball, basketball, wiffleball, frisbee golf, flag football, fling golf, soccer, trips	6,000	6,000	6,000
	*Youth activities-Fall LAPS, wiffleball or dodgeball	4,000	4,000	4,000
	Engage Delta in Citywide Events			
	promotional items not event specific	4,500	3,000	3,500
	Car Show	4,500	5,000	5,500
	4th of July weekend event	8,000	8,500	9,000
	Heritage Days	4,000	4,000	4,300
	Mud Volleyball	5,000	5,500	6,000
	Create Citywide Marketing Materials & Spotlight City Events/Recreation Events			
	Total - Community Engagement	485,325	496,636	509,367
TOTAL Community Engagement		485,325	496,636	509,367

GET TO KNOW FINANCE & IT

Our City Finance Department is responsible for ensuring taxpayers dollars are properly accounted for and spent on eligible expenses. The finance department is responsible for the following functions:

- Accounts payable
- Utility billing
- Sales tax collection and tracking
- Customer service
- Utility work orders
- Budget and finance: statements – matters – reconciliation – analysis, etc.,
- Accounts receivable
- Payroll processes
- Regulatory filings
- Compliance with governmental reporting standards
- Information technology
- Analytical review
- Audit oversight
- Investment and debt management.

In 2022 the City brought IT services back in house after several years of outsourcing this critical organizational role. IT is responsible for cyber security, maintenance of our data servers, and providing desktop support to all City Employees. In 2023, IT will take on the task of wiring and outfitting the new Police Department at the Armory with all required IT services, as well as establishing all IT services for the coworking and makerspace at the new Library.

Finance & IT consists of 6.5 FTE.

2023 GOALS & PRIORITIES

Finance's goals for 2023 are:

- Foremost, safeguarding public funds
- Maintain professional accounting practices (GAAP & GASB)
- Assist other departments with financial matters
- Promote accountability & transparency throughout the City

2023 BUDGET SUMMARY

Finance & IT

Red= In progress but not budgeted until funding received

Grant Received		2023 Budget	2024 Estimated	2025 Estimated
Finance				
	Personnel	511,434	523,267	535,401
	Maintain Professional Accounting Practices	96,146	96,146	96,146
	Total - Finance	607,580	619,413	631,547
IT				
	Personnel	114,735	117,213	119,747
	Maintain IT	27,226	24,726	24,726
	Coworker/Makerspace IT	10,000		
	Armory IT	100,000		
	Total - IT	251,961	141,939	144,473
TOTAL Finance & IT		859,541	761,352	776,020



City of Delta's fleet & facilities

GET TO KNOW FLEET & FACILITIES

The Fleet & Facilities Department is often in the background with little public interface, yet is essential to all City operations. Fleet and Facilities is responsible for:

- Providing an extensive maintenance program on all city vehicles & equipment along with a safety inspection each time the unit is in for a maintenance procedure. Maintenance is determined off of the fuel system and a maintenance tracking program.
- Overseeing the procurement process and sale of assets for the

- Providing an in-depth and accurate fleet replacement plan.
- Performing annual DOT inspections on all heavy duty trucks
- Managing the electronic pre- and post-trip inspection system
- Performing annual inspections for all non-DOT vehicles & equipment
- Maintaining & repairing city facilities
- Managing budget for facility maintenance & repair
- Managing the budget for fleet maintenance & repairs
- Provide and maintain a fuel station for all city departments to use
- Work with all departments and determine their facility needs in repair and equipment such as HVAC, boilers, plumbing & electrical, flooring, roofing, etc
- Work with all departments and determine what their fleet and equipment needs are.

Fleet and Facilities consists of 3.5 FTE.

2023 GOALS & PRIORITIES

Fleet & Facilities goals for 2023 include:

- Keeping the City fleet safe and operational: The safe and operational conditions of the fleet is a team effort. The fleet shop only sees equipment and vehicles when they are up for service or if someone brings a unit in for a repair. Once any unit is in for a service or repair it will have a safety inspection done.
- Safety: Maintain all shop equipment for safe & proper operation (welders, torches, lifts, grinders, all portable power tools, cabinets for chemical storage. Add & replace overhead cords to keep cords off the floor, change out lighting to high intensity LEDs for better visibility, and apply high visibility safety tape on the floor around the lift, grinders and other hazardous work areas to keep all non-shop personnel out of hazardous areas.
- Seeking relevant training for the mechanics and facility technicians- most training is done online. Setting up the technicians for online training and certification in 2023.
- Replacing the used oil tank and coolant tank to larger ones- the current tanks are very old and small.

- Keeping all City Facilities safe & comfortable - continue scheduled maintenance on all HVAC units.
- Keeping engaged in the progress on the Armory & Library
- Operating within the allocated budget
- Maintaining excellent working relationships with all City departments
- Developing and implementing a training & certification program for all City vehicles & equipment. Operational training may include bringing in a third party that will include classroom time and operational time, safety training on equipment, contacting CIRSA to do a safety training either in person or online.
- Exploring options to transition to a RFID keyless entry system for City buildings.(2024 budget item).
- Planning an expansion of the Fleet repair building & creating a master plan for the whole Public Works yard. Start with having an up to date master plan done.
- Updating technology for the Fleet shop - replace old desk top unit with two mobile workstations for the shop technicians, creating more mobility & efficiency.

2022 ACCOMPLISHMENTS

Fleet

- Replaced remaining 25 golf carts with new ones.
- Replaced three patrol units.
- Replaced a seeder for the Parks department and golf course.
- Replaced a top dresser for the golf course.
- ML&P bucket truck has been delivered.
- Replaced the mountain water UTV side by side.
- Encouraged all the technicians to keep up morale and positive attitudes in the face of the demanding work load each day.

Keeping the City Fleet has been an ongoing challenge with only two technicians that are trying to keep up with the ongoing and increasing demand of repair and maintenance of the City fleet. The increased demand is due largely to aging equipment and increased projects.

The nationwide parts shortage has seemed to ease up a bit, there are still some parts that are hard to get. Cost of goods is still increasing at a dramatic rate making it very hard to stay within budget in 2022.

Facility

- Painted IT room at City Hall.
- Painted upstairs hallway at City Hall.
- Installed filtered water bottle filter upstairs at City Hall.
- Replaced the HVAC unit at the museum.
- Installed split system in City Council Chambers.
- Increased security at the Public Works yard by installing door cameras.
- In process of installing high efficiency LED lighting in fleet shop.
- Installed a security door lock system on the Public Works building.
- In process of replacing two large bay doors in fleet shop.
- In process of installing new awnings on City Hall and Recreation center.
- Participated in developing the RFP for the demolition work on the Armory.

Fleet & Facilities

Red= In progress but not budgeted until funding received

Grant Received

		2023	2024	2025
		Budget	Estimated	Estimated
Fleet & Facilities				
	Personnel	306,313	313,343	320,555
	Personnel (Buildings)	59,231	60,542	61,885
	Keep City Fleet Safe & Operational	1,379,304	1,356,397	1,356,397
	Safety in the Shop	12,500	5,000	3,000
-	Employee Growth & Development	2,200	1,500	1,500
-	Expand PW & Fleet Yard	50,000	50,000	1,000,000
	Update Technology for Fleet Shop	4,200	2,000	2,000
	Maintain City Buildings and Keep Comfortable	82,000	20,000	20,000
	Total - Fleet	1,895,748	1,808,782	2,765,337
TOTAL FLEET & FACILITIES		1,895,748	1,808,782	2,765,337



GET TO KNOW LAW ENFORCEMENT

The City's police department includes many public safety functions including:

- Public Safety (State and Municipal law enforcement)
- Records and Reporting (National Incident-Based Reporting System (NIBRS), sex offender registry, evidence processing, discovery to DA, CBI reporting)
- Non law enforcement activities such as VIN inspections, licensing, business watches, neighborhood watch, social events, and social media, media engagements, etc.

The Police Department includes 23 Full Time POST Certified Officers, 5 Administrative FTE, 2 Code/Animal Enforcement FTE.

2023 GOALS & PRIORITIES

- Become more efficient as a department with new staff, procedures and laws.
 - With the staff we have being young and many new to the profession, we are prioritizing training and developing junior staff. Laws are changing rapidly in Colorado and it is a challenge to stay on top of changes. NIBRS has made several changes that are still being implemented that will need to be learned in late 2022 and 2023.
- Work on the Department being more proactive in the area of crime prevention.
 - With a full staff we are able to bring back programs such as School Resource Officers, Traffic Unit, Drug Investigator and larger shift crews. The goal is to be more proactive in traffic enforcement, drug investigations and property crime investigations. These areas were lacking in 2021 and most of 2022 due to staffing levels.
- Retain current staffing levels under current climate in regards to policing.
 - We are one of a handful of departments nationwide that are currently fully staffed in sworn officers. Command will keep working to make the Delta Police Department an agency of choice. This can be accomplished through taking strides toward competitive wages (current salary survey), new police department and FPPA retirement. This will also be accomplished by working with employees on calls and assisting with tasks with non-sworn personnel as well.
- 7 day coverage for code enforcement and animal control.
 - Code enforcement is the last position in 2022 that has gone unfilled. This will change in late August 2022 and will hopefully be implemented at the end of 2022 or early 2023. This will allow sworn staff to focus on law enforcement throughout the weekend and not on animal and code enforcement calls.

2022 ACCOMPLISHMENTS

Non-Sworn Personnel as a whole really pulled together and worked great as a team during periods of staffing shortages.

- Worked out a 4/10hr schedule for office staff. Improve morale and was greatly appreciated by staff.

- All Office staff received specialty training.

Property and Evidence:

- Hired and Trained a new Property and Evidence Technician
- Multiple Property/Evidence Destructions, 5 of those between July 1 and November 8th.
- 1 large firearms purge
- Obtained AXON (bodycam) access for Municipal Prosecutor.

Records:

- Hired and Trained a new Records Technician
- NIBRS records passed an FBI audit
- Sex Offender records passed an FBI Audit

Victim Services:

- VOCA grant audit passed
- Served multiple victims, including some on high profile cases
- Staff received cross training and took over records requests

Investigations:

- Appointed and trained a new Detective
- Worked many felony cases including an abundance of sexual assaults
- Worked high profile narcotics cases which included warrant service
- The Det/Sgt and both Detectives received advanced training

The Investigation Division and the Office Staff have worked well together creating new procedures and/or practices that have assisted in both arenas.

Emergency Management:

- Assisted the region with reviewing and selecting a new Public Notification System
- Assisting with Delta County's new Hazard Mitigation Plan
- Assisting with the Inoperability plan

Body Cams:

- Applied for and received a grant to provide all DPD officers with new and upgraded bodycams, as well as the equipment and licensing that goes with them.
- Trained multiple organizations with Active Shooter response including pre-schools and medical facilities.

Peace Officers Standards and Training

- Maintained all training records for the DPD through the state required website
- Commander Cox was nominated by the board to serve another 2yr term as the board's Coordinator for the West-Central POST Training Region (serves and represents the counties of Mesa, Delta, Montrose, Gunnison, Hinsdale, Ouray and San Miguel).

Patrol:

Crisis Intervention Team: This program is a community partnership of Law Enforcement, Mental Health and addiction councilors that address concerns of mental health and addiction to improve community responses to mental health crises. We have all but four officer trained. The remainder will attend the training in 2023.

Less Lethal /Gas Team: The Delta Police Department has two instructors in less lethal operations. These instructors train officers in the use of this technology that allows officers to controls situations through the use of pain and chemistry.

Traffic Unit: The Delta police Department has implemented a full time traffic unit. This unit's main priority is to look for traffic violations to ensure the safety of the motoring public.

Patrol Teams: We have made a change to our patrol division by implementing patrol teams. These teams work together for a calendar year and at the end of the year the teams are switched. This ensures that all officers work with each other so if a critical incident occurs communication and skill sets will be known.

12 hour shifts: We have adopted a 12-hour long week short week shift schedule. This shift allows officers to have every other weekend off, for normal family functions and a short week where officers only work two out of seven days. This give officer's time to get needed personal obligations taken care of when other organization's work a standard 8-hour shift.

Tactical Training: We have in 2022 and will continue in 2023 to advance our skill in tactical trainings. In today's world we need to have the skill sets to handle high priority calls for service and critical life threatening calls to the community. The time of waiting for a specialized team to arrive have gone.

K-9: Officer Lane and Officer Raico have made great strides in becoming a very competent and effective team. We will continue to keep this team in peak performance in 2023. This team is critical in the enforcement of law and keeping our citizen's safe. Certified in narcotics, tracking and patrol.

TCR: Delta Police Department continues to help instruct at the Technical College of the Rockies (TCR). DPD is the lead agency with Commander Lang instructing Law Enforcement driving which is over a week long and instructed 2 classes in 2022.

Animal Control / Code Enforcement

- 2 spay and neuter clinics with Bergan in the City of Delta
- Stepped up junk ordinance violations late in October 2022.
- Worked to maintain junk and weed violations in our Main Street area
- Maintained 1 full time employee conducting both positions

Community Policing

- Maintained three active neighborhood watch programs

- Started two new neighborhood watch programs
 - H75 Road
 - Criterion Street
- Started two new business watch programs and improved on existing Business Watch
 - Industrial BLVD
 - 700 Block of Main
 - Created Master Contact List for Main Street Businesses
- Police “pop-ups”
 - City of Delta Youth Recreations sports
 - Villas at the Bluff
 - Delta Family Center – Back-to-school night
 - Ariel Services – Foster Families BBQ
 - Cookies with Santa
- K9 Raico Dog Demonstrations
 - Technical College of the Rockies summer youth program
 - National Night Out
- K9 Raico School Visits
 - Redeemer Lutheran
 - Lincoln
 - Garnet
 - Delta Family Center
- National Night Out
 - Partnered with multiple community organization to raise donations
 - Began Fentanyl Awareness Initiative – raffle
 - Representative Lauren Boebert address on Fentanyl as a WMD legislation
 - Over 700 ppl in attendance
- Main Street Trick or Treat
 - Grew to include community organizations in event
 - Included all city departments
 - Over 4,000 in attendance
- Opioid Awareness Town hall
 - Voices for Awareness Foundation; Victims of Illicit Drugs; Alexandar Neville Foundation
 - Partnered with Western Colorado Area Health Education Center
 - National Foundations addressed community partners
- Co-creator of the Delta Montrose Opioid Response Group (DMORG)
 - Opioid Awareness Weeks in Delta County Schools; Cedaredge High/Middle Schools, North Fork High, Paonia Middle schools, Hotchkiss Middle schools, Delta Middle School, and Delta High School
 - Opioid awareness outreach table – Delta Middle School
 - Teen Night Volunteer Presentation on Opioid Awareness/Education
- Delta Giving Tree – Annual Christmas Gift Donations for families in need over holidays
- Town Hall meeting on Crime in Delta w/ sheriff and DA in February

Chief Fedler

- President of the Western Colorado Peace Officers Association (WCPOA)
- Chair of the Board for TCR Law Enforcement Academy Advisory Committee
- Board Member of the 7th Judicial District Community Correction
- Board Member of Drug Free Delta County
- Board Member of Delta County Pretrial Services

2022 Grants:

- VOCA
- VALE
- Gray and Black Market Marijuana
- Body Armor Program
- Body Camera grant through DOLA
- POST Region
- All are maintained and current

Law Enforcement

Red= In progress but not budgeted until funding received

Grant Received		2023 Budget	2024 Estimated	2025 Estimated
Law Enforcement				
	Police Department of Choice	3,066,785	3,137,088	3,209,264
	Employee Growth & Development	43,600	30,000	30,000
	Proactive Crime Prevention	28,079	25,579	25,579
	Providing Top Notch Policing Services	97,140	97,140	97,140
	Ensure Officers are Adequately Equipped			
	Uniforms	23,000	20,000	20,000
	Firearms Supplies	18,500	18,500	18,500
	Equipment	53,059	67,000	
	Build Public Safety Facility @ the Armory	5,500,000		
	Total - Public Safety	8,830,163	3,395,307	3,400,483
TOTAL PUBLIC SAFETY		8,830,163	3,395,307	3,400,483

GET TO KNOW MUNICIPAL LIGHT & POWER



Municipal Light & Power keeps our lights on. Historically the City generated its own electricity at the Municipal Light & Power Building. In 1968 the City began purchasing power to keep up with the growing electrical needs of the community and over time the City generated less of its own power as the City purchased more of its power from third parties. In 2014 the power generating engines at the Municipal Light and Power Building were officially shuttered due to air quality controls. In 2019 voters authorized the City to sell the building, and the City entered into a letter of intent with an organization called Main Spring. Main Spring intends to construct a food and beverage business incubator along with a tasting room showcasing Delta's agricultural heritage and the various products manufactured in the region including food, beer, wine, and spirits.

While Municipal Light & Power no longer generates power, they are responsible for maintaining our City owned electrical infrastructure.

They also oversee City owned broadband infrastructure that helps provide high speed internet access to businesses and residents across the City.

More specifically Municipal Light & Power is responsible for:

- Providing affordable safe electric power to residents
- Keeping the City's street lights and security lights working and upgrading to LED lighting
- Hanging banners, setting up power for special City-wide events, assisting other departments with electrical repairs and troubleshooting
- Trimming right of ways to keep power on and assisting with tree trimming needs of other departments.
- Reading service meters for water and electricity
- Working to improve broadband in Delta as well as network maintenance for City facilities

Municipal Light & Power consists of a team of 6 FTE.

2023 GOALS & PRIORITIES

- Get the second phase of the Gunnison Valley Redundancy Project complete, which includes the changing of the substation transformer and the re-conductoring of the existing Hwy 92 line.
- Final removal of power plant engines and moving to a new facility.
- Annual replacement of poles and cable needed to keep system at or lower life cycle
- Staff will continue working with NEO Connect, a consulting firm, to try to find the best use of available funds and grants to increase the availability of broadband services to the residences of Delta. We also continue to work with other internet service providers to increase availability of high speed internet.

2022 ACCOMPLISHMENTS

- Staff has worked to find a replacement facility for ML&P team and equipment, in hopes of closing on a new facility location and starting the remodel. Staff has made great progress with engine removal and are on target to have them removed by July 2023.
- We have added 69 new customers in 2022 increasing customer base by 2%. We have also seen a large increase in rooftop solar installations from previous years by adding 14 new installations. The increase in development kept the crews busy along with other day to day needs of running the power system.
- Completed the first phase of the Hwy 92 power infrastructure to prepare for the system redundancy project.

2023 BUDGET SUMMARY

Municipal Light Power & Broadband

Red= In progress but not budgeted until funding received

Grant Received		2023 Budget	2024 Estimated	2025 Estimated
Municipal Light Power & Broadband				
	Personnel	756,461	773,331	790,618
	Employee Growth & Development			
	Apprenticeship	1,300	1,300	1,300
		3,200	3,200	3,200
	Purchase Power	4,625,000	4,810,300	4,959,600
	Gunnison Valley Substation Redundancy Project	1,109,500	658,700	485,200
	Prepare ML&P Building	202,000		
	Relocate ML&P	322,000		
	Operation and Maintenance	178,632	178,632	178,632
	Street and Yard Lighting	11,000	11,000	11,000
	Capitol re-investments	121,400	253,100	196,800
	Administration and General	258,114	265,157	264,705
	Transmission Project	233,839	239,498	233,839
	Implement recommendations from Broadband Study	1,200,000	15,000	15,000
	Incentivize and Facilitate Eco Devo	25,000	25,000	25,000
	Franchise Tax Equivalent's	335,705	337,800	338,125
	Transfers to Other Funds	800,000	800,000	800,000
	Total - Municipal Light and power	10,183,151	8,372,018	8,303,019
TOTAL MUNICIPAL LIGHT POWER & BROADBAND		10,183,151	8,372,018	8,303,019

GET TO KNOW PARKS & TRAILS

The City's Parks and Trails Department is a dynamic group that is responsible for keeping our City beautiful, and providing access to all things outdoor. More specifically the Parks department is responsible for:

- Flower program
- Helping citizens in need
- Mowing
- Weed eating
- Weed control
- Trash clean up
- Restroom cleaning
- Tree removal/ trimming
- Snow removal
- Playground maintenance
- Bike Park maintenance (with nature connection/ DAMB)
- Turf maintenance
- Irrigation maintenance
- Cleaning shelters and pavilions for rentals/ events
- Fort maintenance
- Special event setup/ teardown
- Disc golf maintenance (with MOD/Godfathers/surrounding disc golf groups)
- Ballfield maintenance
- Heavy equipment work
- Homeless cleanup
- Graffiti removal
- Cemetery Services/ maintenance
- Assisting other departments
- Concession rental
- RV dump
- Senior Center lawn care/snow removal
- Museum lawn care/snow removal



The Parks & Trails Department has 9 FTE and 6 part time employees adding up to the equivalent of 4.2 FTE. For 2023, Parks is proposing combining two part time positions into a full time position, and adding one part time position at the Cemetery.

2023 GOALS & PRIORITIES

Maintenance

- Continue to maintain what we have with the available resources.
- Reduce maintenance and costs where possible.
- Tree removal and replacement at the cemetery.
- Additional tree removals and pruning on main and side streets.
- Purchase some small equipment such as a walk behind trimmer, Demo saw, generator, 2 weed eaters, and a chain saw.
- New matting for handicap playground at Lions pavilion playground.
- Replacing one pump and rebuilding one.
- Add outlet covers to all pavilion outlets.

Projects

- Continue working on the Veteran's Park.
- Finish raising and graveling Mountain View parking lot.
- Landscape Library/Makers Space.
- Installing cameras at West Legacy Park and Parks shop.
- Continue moving forward on Cottonwood Sports Complex.
- Continue tree planting at Confluence Park.
- Close out permit at Riverbend and start trail system.
- Expand Parks yard and add power pole with light.
- Get keyless entry for office and shop and further consolidate locks in parks.
- Remove and replace sidewalk at Skate Park.
- Replace and expand safety netting at Mountain View.
- Add outfield fence at Cottonwood baseball field
- Add batting cage at Cottonwood baseball field.

2022 ACCOMPLISHMENTS

- The Parks Department grew stronger as a team, and created a culture of camaraderie.
- Maintained, mowed, weeded, fertilized, and aerated all Parks
- Successful year for flowers
- Rewired the Parks shop
- Installed cameras at the Lions Pavilion and Fort
- Backstop, dugouts, fencing, parking lot, turf, and a shed put in at Cottonwood baseball field
- Added storage shed for tennis at Confluence
- Built equipment roof at Mountain View
- Put bench dividers on Main Street benches
- Eight trees removed and replaced at the cemetery
- Ten removals and 11 prunings on Main Street trees
- Worked with the Nature Connection on hard surfacing of the pump track
- Added a lot of additional/new signage to all Parks
- Working on getting shade structures for West Legacy and Centennial Park
- Installed split rail fence at Tamarac
- Tore down the homeless camp and built a new one
- New chain link fence installed on Garnet Mesa Trail
- Gravel and red rock placed on Garnet Mesa Trail
- Set-up and tear-down of numerous special events including; 4th of July, Outdoor Heritage Day, Spring Expo, Car Show, Deltarado Days

- Laid slopes back at River Bend around the lake
- Planted six trees sponsored by Black Hills Energy
- Planted seven Veterans Park trees
- Built a roof over the entrance to Community Engagement office
- Added fence at the senior center and museum
- Successful weed spraying program
- Prioritized safety

2023 BUDGET SUMMARY

Parks & Trails

Red= In progress but not budgeted until funding received

Grant Received		2023 Budget	2024 Estimated	2025 Estimated
Parks				
	Personnel	952,193	974,051	996,480
	Employee Growth & Development	1,000	1,000	1,000
	Maintain existing Parks & Trails	78,145	80,000	
	*Tree removal & replacement Main Street	15,000	15,000	
	*Downtown Beautification & Flowers	16,000	16,000	16,000
	Maintain Cemetery			
	*Tree removal & replacement Cemetery	16,000	16,000	
	Small Equipment	10,120		
	*weed sprayer			
	*Demo saw			
	*Honda generator			
	* Dr brush hog			
	CTF-Special Projects			
	Lion's Pavillion Playground Matts	6,000		
	Veteran's Park	25,000		
	Mountain View Parking	8,000		
	Tree Planting	2,500		
	baseball batting cage cottonwood	5,000		
	Convert high maintenance areas to xeriscape Holly	3,000		
	Cottonwood Baseball Perimeter Fencing	28,000		
	re-roof for cottonwood shed	2,000		
	Riverbend Permit Closure & Trail Development	40,000		
	Cottonwood sports complex-grant match	25,000		
	Cameras-West Legacy	2,500		
	Other Special Projects			
	Library Landscaping	10,500		
	Total - Parks	1,245,958	1,102,051	1,013,480
TOTAL PARKS & TRAILS		1,245,958	1,102,051	1,013,480



GET TO KNOW PUBLIC INFORMATION & INNOVATION

Public Information & Innovation focuses on all things communication and cultural related. One of the City's top priorities is to improve communications both internally and externally. The City is looking to build its communication infrastructure in the next few years so that citizens, visitors, and business owners are able to access information more easily. This includes building communication tools off of our GIS platform. The Public Information & Innovation Department will also be working to build stronger partnerships and create more opportunities for community engagement. Specifically, Public Information & Innovation will:

- Update GIS asset mapping, tracking, and recording
- Focus on Internal and external community engagement
- Revitalize Delta's downtown
- Coordinate all department communication media under a cohesive City of Delta brand.

Public Information & Innovation includes 1 FTE, but partners closely with the Community Engagement team and all City Departments.

2023 GOALS & PRIORITIES

- Develop City-wide communication and strategy plan for internal and external communications.
- Support existing City projects in every department, including Community Engagement and Community Policing to ensure citywide and department specific messaging is made available to partner organizations.
- Develop a cohesive Main Street community through business development and public engagement to revitalize the downtown's economic drivers (business, tourism, arts, and culture).
- Apply for designation as a [Colorado Creative District](#).
- Continue and finalize the Facade and Alley Activation grants and budget for 2023.
- Provide GIS mapping and utility asset management support, as well as continue to develop internal and external GIS tools.

2022 ACCOMPLISHMENTS

- Deployed [Parking Finder](#) web application for the public to utilize and easily find city owned parking within desired walking distances.
- Drone and SLR photographic documentation for Municipal Light & Power building.
- Launched [Delta City of Murals](#) – phone base touch app for locating Delta's murals including photos, history, and description of each mural.
- [3D photogrammetry model of the Armory](#), pre-renovation.
- Developed online street closure application form to be used by public and city employees to apply and track.
- Charted plan for all communication outlets in both digital and print media.
- Developed online and digital Building Inspection form.

- Designed and implemented ArcGIS online real-time asset management/workflow tools and public works work order solution.
- Stood up Cloud Based EA GIS environment licenses for secure user level data editing and recording in Online Asset Mapping solution.
- Ground-truthed hundreds of mapped city assets, especially sewer and water.
- Developed CCTV sewer video inspection workflow and application for linking data to asset management systems, archiving video files, and tracking progress.
- Designed and implemented an online automated building permit application to be used by public and city inspectors.
- Flight Plan completed for drone mission to create digital twin of the Golf Course.
- West Legacy Park Mural on the north side of the park. Contract completed. Mural completed before December 1, 2022.
- Public Information events for 4th/Hillside to 7th St. project plan review process.
- Delta Area Chamber of Commerce and Little Main Street Market in West Legacy Park and City Informational tent at the event two Thursdays of the month.
- Quarterly Town Hall Public Information events with speakers, Q and A, etc. "Fentanyl Awareness."
- Developed internal advertising and public outreach standards and workflows for external communication.
- Hosted Main Street Trick or Treat event in coordination with city EMS partners, downtown businesses, the Delta High School drama club, and the Chamber of Commerce.
- Hosted Car Show in coordination with Events staff at Rec Center.
- Facilitated completion of Main Street Façade grant projects.
- Initiated discussions with Delta County GIS to create an MOU for data management and sharing policies between the two entities.
- Drone photography to assess parking usage in city lots.

2023 BUDGET SUMMARY

Public Information & Innovation

Red= In progress but not budgeted until funding received

		2023	2024	2025
Grant Received		Budget	Estimated	Estimated
Public Information & Innovation				
	Personnel	174,232	178,134	182,130
	Employee Growth & Development	2,500	2,000	2,000
	Downtown Revitalization & Strategic Partnerships			
	Library Mural	10,000		
	Music at the Fort	25,000	25,000	25,000
	Pickin at the Park	30,000	30,000	30,000
	Delta Area Chamber	0	0	0
	Colorado Creative District & Main Street Designation	10,000	15,000	20,000
	Downtown Music Series - with Main Street Market	5,000	5,000	5,000
	2023 Ute Powwow & Blessing	25,000	25,000	25,000
	External Communication Strategy Implementation			
	Quarterly Town Halls	1,000	1,000	1,000
	Newspaper and Print Media Advertisement	25,000	30,000	30,000
	Marketing, Advertising, Merchandise	6,000	6,000	6,000
	Internal Communication Strategy Implementation		41,325	
	Asset Management and Cloud EA	9,325	13,100	15,000
	Drone Digital Twin (Drone and LiDAR)		25,000	6,000
	Total - Public Information & Innovation	323,057	396,559	347,130
TOTAL PUBLIC INFORMATION & INNOVATION		323,057	396,559	347,130

GET TO KNOW CITY ENGINEERING

The City Engineer is responsible for helping to develop a strategy to address the most critical infrastructure needs while balancing available funds to do the work that is necessary. The City has underinvested in its infrastructure for more than a decade, and is now facing serious challenges to fund the investment that is needed.

The City's Engineering Department is also responsible for overseeing implementation of the City's Capital Improvement Plan. The Capital Improvement Plan is a multi-year strategic outline designed to identify infrastructure needs, viable projects, grant/loan planning, and then build a pipeline of projects. The process starts with evaluating all infrastructure and identifying a strategy for addressing needs. Next engineering and design work for specific projects begins, then moving into construction drawings and bidding, and finally construction. The City Engineer oversees this entire process. The City Engineer also supports Public Works in their day to day needs, and supports other departments on big projects; such as the upcoming rehabilitation of the old Armory building.

City Engineering consists of 1 FTE.

2023 GOALS & PRIORITIES

- See the Capital Improvement Plan for specific project priorities in 2023.
- Complete updated Water & Sewer Master Plans to better inform capital planning and financial needs.
- Develop a Streets Master Plan based on existing pavement condition data.
- Support submittal of modifications to the Main Street Demonstration Project for Phase 2 to extend striping to one lane for all 12 blocks.
- Work with Public Works to develop a list of specific water, sewer, and streets for minor projects (chip/seal, replacements).
- Work with Public Works to develop daily, weekly, monthly, quarterly, and annual work programs.

2022 ACCOMPLISHMENTS

- Completion of 5th St. drainage project
- Completion of Safeway Lift Station replacement
- Completion of H75 Rd reconstruction
- Commencement and near completion of Sewer Line Replacement #1 Kellog to Maverick
- Commencement of Water Master Plan
- Commencement of Sewer Plan & Preliminary Engineering Report
- Commencement of 4th St/Hillside Engineering and Design
- Oversight of Armory Building interior demolition
- Review of land use applications for compliance with City specs and standards
- Field inspections of new development including Grand Mesa Flats, and Senior Housing Project



GET TO KNOW PUBLIC WORKS

The Public Works Department is one of the most important in the City of Delta. Without this group, we would not have potable water, reliable infrastructure, or navigable streets. Public Works oversees the following functions:

- **Water:** Maintain 519,000 lineal feet of distribution lines, 500 Fire hydrants, 2 water tanks, and approximately 3800 water taps throughout the City.
- **Mountain Water:** The City owns a significant amount of water on Grand Mesa, along with a number of dams, diversion structures, pipes, and ditches to deliver this water for irrigation at the Golf Course. The City also leases some of this water to ranchers in the area. Public Works maintains this infrastructure, and manages diversions of water

throughout the summer months.

- **Sewer:** Maintain a network of 350,000 lineal feet of sewer pipeline throughout the City. There are also 1300 manholes and 8 lift stations which help move wastewater towards our treatment plant.
- **Refuse:** Maintain the City's trash service, and services 3850 cans and transports the refuse to the County landfill. Total for this year is 5,300 tons.
- **Streets:** Maintain 81 miles of streets within the City. This includes surfacing, sweeping, pothole repair, and crack sealing.
- **Storm water:** Maintain drains and pipes keeping them open so that runoff is managed. The City maintains a network of about 187,400 lineal feet of stormwater pipe and 1,525,800 lineal feet of stormwater ditches, and 250 stormwater manholes

Public Works consists of 14 FTE.

2023 GOALS & PRIORITIES

Improve Public Works

- Expand Public Works/yard/storage/crew
- Increased training for all employees - Public Works needs increased resources to reach our goals for our crew to be trained in areas such as (asbestos recognition/abatement, water licensing, sewer certifications and CDL's)
- Increase efficiency and proactive approach to the preventive maintenance plan
- Do more projects in-house.

Improve Services to the City of Delta

- Get all lift stations and water tanks/pump houses on Supervisory Control and Data Acquisition (SCADA) software applications.
- Culverts 1725 & H Rd, H Rd & Hillside, 1754 H Rd, 3rd & Riley, Brown & Cherry, A & 13th. The Bona Fide Ditch will be a focus in 2023, repairing the ditch so that it is not eroding H Rd.

- Sewer Lines- Plan to install/repair 100 feet of sewer line (7th street sewer line, 2nd & Palmer line and manhole, 2nd & Dodge line and manhole, 6th & Palmer line and manhole). Document all sewer lines and manholes that have not yet been documented.
- Water Lines- Goal to install/repair 1000 feet of water line in 2023. These water lines would be on a priority and as-needed basis.
- Upgrade/install new fire hydrants would like to install/repair 20 Hydrants and install/repair 50 water valves.
- Mountain Water - Finish vegetation removal from dams, spillways & head gates per the State mandates. The PW team will also be taking an O&M asbestos training course so that we would have the right training to do most of the work on the mountain pipeline in house, saving a significant amount of money for the City.
- Streets- Crack seal and pothole repair will be a priority in 2023. PW will also be very focused on weed abatement in 2023.

2022 ACCOMPLISHMENTS

- Safeway lift station.
- John Deere Lift station.
- The 5th street storm water line was replaced.
- Started SLR 1 Sewer Project but will roll over into 2023.
- Overlay on the east side of H Rd.
- Overlay on 5th street between Meeker and Howard.
- Crack sealed 5 miles of road.
- PW crews put down 15 tons of pothole mix.
- Implemented Spring and Fall cleanup.
- PW crews cleared & CCTV all storm water lines on main street.
- PW crews collected 5300 Tons of trash in 2022.
- Implemented an asset & work order program.
- Implemented weekly safety training with PW crew.
- Supplied the golf course with 240,000,000 gallons of irrigation water.
- PW has installed 38 new water taps/meters in the city.
- Removal of concrete and grading of vacant lots north of Armory.

2023 BUDGET SUMMARY

Public Works & Engineering

Red= In progress but not budgeted until funding received

Grant Received	2023 Budget	2024 Estimated	2025 Estimated
Invest in Employees			
Personnel	1,291,001	1,335,833	1,365,700
Employee Growth & Development	6,000	6,000	6,000
Strategic Deployment of Resources			
Work Order and Daily Operations Programming	10,500		
Equipment Acquisition	13,000		
PW Storage & Inventory Management	15,000		
Maintain/Repair/Update Streets	136,094	140,176	144,381
Pothole & Crackseal Campaign	100,000	100,000	100,000
Daily & Seasonal Maintenance	70,000	70,000	70,000
9th St. Hill Temporary Fixes	150,000		
Street Capital Plan Update	50,000		
Oversee Implementation of Major Street Project	353,850	1,540,000	1,530,000
Support Main Street			
Phase 2 Installation	200,000		
Light & 5th & Confluence	25,000	1,500,000	
Offmain Parking & Alley Activation	150,000		
Prepare for Stormwater Permitting	100,000		
Protect and Preserve Mountain Water System			
Implement Asbestos Remediation		100,000	100,000
Reservoir Maintenance	10,000	10,000	10,000
Daily Maintenance	50,000	50,000	50,000
Maintain/Repair/Update Water Infrastructure			
Daily & Seasonal Maintenance	100,000	112,100	120,000
Alley Water Lines	250,000	250,000	250,000
SCADA System/Valves		220,000	55,000
Replace Valves/Hydrants	100,000	100,000	100,000
Incentivize and Facilitate Eco Devo	50,000	50,000	50,000
Maintain/Repair/Update Sewer Collection Infrastructure			
Sewer Collection Plan and Engineering	500,000		
Sewer Collection Replacement	500,000	6,741,508	13,030,262
Lift Station Upgrades	656,000		
Continue Community Clean Up Days	5,000	5,000	5,000
TOTAL PUBLIC WORKS	8,076,095	12,330,617	16,986,343

GET TO KNOW RECREATION

The Bill Heddles Recreation Center turns 30 years old in 2023 and will be planning celebrations and specials next year. The Recreation Center is a central gathering location for our community offering numerous opportunities for community members to engage in activities together and invest in their personal wellbeing. The pool, weight room, classrooms, gym, and conference rooms offer opportunities for groups of all ages. More specifically, the Recreation Center offers:

- Physical health
- Mental health
- Group exercise land/water
- Personal training
- Dance programs
- Special Events
- Social gatherings for all ages
- Youth engagement
- Swimming lessons
- Rental site for many groups: church, Health Fair, school banquets, weddings, funeral receptions, reunions, baby showers, HOA meetings, Group Special Events and a whole lot more.



There are 18.3 FTE at the Recreation Center.

2023 GOALS & PRIORITIES

- Continue to evaluate infrastructure and capital needs as well as put together an equipment replacement program.
- Market our facility and its amenities, not just programming.
- Focus on putting together quality afterschool and break week programs.
- Increase training opportunities for all employees.
- Evaluate the Recreation Management Software Program and open up opportunities for online reservations for facilities.

2022 ACCOMPLISHMENTS

Fitness:

- The Fitness team has held steady and strong as they continue to bring in over 900 participants a month in the fitness classes, not including TRX which seems to be our most popular program with 12-15 participants in each 6-week class.
- We were able to bring Ballet Programs back this year and they are really going well with 10-12 participants in each class. Ballet camp this summer had an incredible turnout as well.
- We started up a Women in Weights program this year and it is also becoming a very popular program, we look forward to adding to some more workshops next year.
- Personal Training is holding steady with 56 PT packages this year, including the cadets. We have lots of returning clients, including one that has been with us for 13 years.

- We continue to gain names on the board for the 500 & 1000 lb club. A great way for anyone looking to get stronger and challenge themselves.
- Staff attended a Tactical Strength and Conditioning Conference that helped build upon their already very knowledgeable skillset to continue to provide the best cadet training program

Aquatics:

- Despite being understaffed, the Aquatics team has worked extremely hard to keep our pools open and operational as much as possible. Out of necessity, they have had to get creative and streamline the lifeguard training program and a hire and train, before certification, program for a select few candidates. Overall, it has worked out fairly well with the trainees they have recruited.
- This year we have hired and retained 16 lifeguard staff and are still working hard to recruit the daytime lifeguards.
- The Aquatics management team is working towards starting a junior lifeguard program to target the younger kids that are not yet old enough to become lifeguards, in hopes they will be better prepared when they are old enough to become a lifeguard.
- Private and summer swimming lessons went extremely well with 553 children going through the Learn to Swim Program. Unfortunately, we still have quite a lengthy waiting list, but we are working towards training more Water Safety Instructors in order to facilitate more lessons for our community children.
- The morning water fitness programs and personal exercise times are going strong and steady, gaining new individuals all the time wanting to join in on the fun.
- During our annual shutdown, the Wellness Pool and Hot Tub received a much needed plaster renovation. It was quite a process, but the contractors were efficient and did a high quality, outstanding job.
- Staff have been working hard at an operations and maintenance project to eventually streamline their efforts to efficiently operate and maintain the pools in the Aquatics Department. This project will help identify the timeline for capital needs.

Customer Service:

- Despite the complete turnover at the front desk, the team is finally starting to feel steady and we can begin to build some efficiencies for providing quality customer service.
- Pass sales are up from 2021 with an average 200 visits more per week compared to last year.
- We have established some new policies and protocols as it relates to patron behavior and safety, which will allow the staff and facilities to be protected.

Facilities:

- Reservations are starting to pick back up after many meetings going to virtual during COVID. We plan to do some marketing in 2023 to help promote the facility.
- We created fillable reservation forms for Parks and Facilities, which has helped speed our reservation processes. We will continue to work on opportunities to do online reservations.

Buildings & Maintenance:

- The custodial and maintenance team has done an outstanding job of keeping our almost 30-year-old building shining.
- We created an inspection program that will help us be more pro-active with our maintenance needs as well as establishing a good asset inventory.

Bill Heddles Recreation Center

Red= In progress but not budgeted until funding received

		2023	2024	2025
Grant Received		Budget	Estimated	Estimated
	Personnel	1,092,654	1,111,990	1,135,934
	Continue to evaluate infrastructure capital needs			
	Building	167,000	45,000	166,000
	Aquatics	7,000	335,000	63,000
	Fitness			16,000
	Continue to improve upon front desk operations			
	Front Desk Remodel			25,000
	Increase marketing efforts to include the facility			
	Activity & marketing brochures	10,000	10,000	10,000
	Virtual tour video including conference space	1,000		
	Celebrate 30 Year Anniversary for BHRC	5,000		
	Continue to offer quality programming & facilities			
	Afterschool & break week programs	21,000	21,000	21,000
	Teen	1,000	6,000	16,000
	Employee Growth & Development			
	Leadership	1,400	1,400	1,400
	Total - Recreation	1,306,054	1,530,390	1,454,334
TOTAL Recreation		1,306,054	1,530,390	1,454,334

GET TO KNOW WASTEWATER

The City's Wastewater Department is responsible for ensuring all State and Federal regulations are met, and that we protect the Gunnison River at our wastewater discharge point. The facility that receives and treats all wastewater from the City is complex, and requires careful and routine oversight. The wastewater treatment team is responsible for:

- Assisting public works staff when needed for water or collection type issues.
- Treating the city's domestic wastewater to a level that meets EPA and State discharge permit requirements.
- Providing environmental compliance oversight across the City.



2023 GOALS & PRIORITIES

- Secure funding and start upgrading the digesters once design and engineering is complete.
- Work on equipment upgrades.
- Assist staff with continuing education in obtaining their WW treatment certifications.

2022 ACCOMPLISHMENTS

- Completed a Digester Alternatives Analysis to gain insight on the best direction to go forward with upgrading and improving the digester treatment process.
- Hired JVA Consultants and Engineers to design and engineer the selected treatment process for the digester improvements project.
- So far, the City has received a \$10,000 planning and engineering grant for the digester project.
- In the process of securing other grant funding as well as funding from the State Revolving Loan fund.
- Managed to keep the digester mixing and blower equipment running for another year.
- Maintained compliance with the plants discharge permit under State and Federal guidelines.

2023 BUDGET SUMMARY

Wastewater & Env. Compliance

Red= In progress but not budgeted until funding received

Grant Received		2023 Budget	2024 Estimated	2025 Estimated
Wastewater (operations)				
	Personnel	411,373	420,954	430,785
	Employee Growth & Development	1,250	1,250	1,250
	Digester Upgrade	3,982,498	5,000	5,000
	Minor Equipment Upgrades	11,000	4,000	4,000
	Major Equipment Upgrades	37,000	6,000	166,000
	Repairs and Maintenance	20,000	35,000	35,000
	Utilities	121,000	121,400	123,750
	CWCB/FEMA Unfunded Mandate regarding Dike around plant.	124,500		
	Operating Expenses & Supplies	108,418	109,559	109,559
	Total - Wastewater	4,817,039	703,163	875,344
Environmental Compliance				
	Mountain Water Asbestos Plan/Certification	3,275		
	Community Education			
	Total - Environmental Compliance	3,275	0	0
TOTAL WASTEWATER		4,820,314	703,163	875,344

Appendix A

General Fund

	Estimated 2022	Budget 2023	Estimated 2024	Estimated 2025
Fund Balance	1,612,974	1,953,799	1,849,301	1,547,194
Revenues:				
Taxes	3,251,384	3,291,322	3,341,848	3,393,385
Licenses & Permits	192,052	287,900	287,900	287,900
Intergovernmental	608,768	608,906	444,825	444,825
Charges for Services	104,065	70,500	70,500	70,500
Fine & Forfeitures	25,316	25,000	25,000	25,000
Miscellaneous	70,842	121,100	91,860	85,635
Accounting & Administrative	823,608	823,608	823,608	823,608
Other Financing Sources	<u>1,733,990</u>	<u>2,129,694</u>	<u>1,755,561</u>	<u>1,764,482</u>
Total Revenue =	6,810,025	7,358,030	6,841,102	6,895,335
Expenditures:				
Personnel	4,794,967	5,669,841	5,668,216	5,797,256
Charges & Services	1,626,607	1,722,728	1,407,992	1,408,992
Capital Outlay	<u>47,626</u>	<u>69,959</u>	<u>67,000</u>	<u>0</u>
Total Expenditures =	6,469,200	7,462,528	7,143,208	7,206,248
Fund Balance	1,953,799	1,849,301	1,547,194	1,236,282

General Fund - 02

Revenue - 00

Account #	Revenues by Source	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
Taxes							
61310	Sales Tax	2,485,459	2,476,786	2,476,786	2,526,322	2,576,848	2,628,385
61320	Use Tax	148,162	50,000	74,598	65,000	65,000	65,000
61410	Cigarette Tax	20,224	21,000	21,000	21,000	21,000	21,000
61510	Franchise Tax - Cable TV	40,149	41,000	41,000	41,000	41,000	41,000
61520	Franchise Tax - Natural Gas	100,384	95,000	95,000	95,000	95,000	95,000
61530	Franchise Tax - Equivalents	537,700	525,000	525,000	525,000	525,000	525,000
61540	Occupation Tax	17,843	18,000	18,000	18,000	18,000	18,000
	Subtotal Taxes	3,349,921	3,226,786	3,251,384	3,291,322	3,341,848	3,393,385
Licenses & Permits							
62110	Liquor Licenses	5,364	4,500	3,375	4,500	4,500	4,500
62120	Other Business Licenses	24,560	18,000	15,000	18,000	18,000	18,000
62220	Building Permits	266,563	125,000	147,902	250,000	250,000	250,000
62230	Burial Permits	23,150	14,000	22,075	14,000	14,000	14,000
62240	Animal Licenses	2,350	1,400	3,700	1,400	1,400	1,400
	Subtotal Licenses & Permits	321,987	162,900	192,052	287,900	287,900	287,900
Intergovernmental Revenues							
63320	VOCA Grant	29,430	26,850	26,850	29,790	26,850	26,850
63322	Post Grant						
63322	Land Use Grant				120,000		
63323	Marketing Grants						
63324	BVP Vest Grant						
63330	Other State Grants	31,029	15,000	62,666	41,141		
63400	PD - G & B Grant						
63335	Cares Act	331,697					
63400	School District						
63410	Highway Users Tax	370,807	344,873	337,680	340,975	340,975	340,975
63420	Motor Vehicle Registration	37,967	37,000	37,000	37,000	37,000	37,000
63460	Severance Tax	8,535		32,974			
63470	Mineral Leasing Apportionment	47,577		71,598			
63510	Road & Bridge	43,442	40,000	40,000	40,000	40,000	40,000
	Subtotal Intergov. Revenues	900,484	463,723	608,768	608,906	444,825	444,825
Charges For Services							
64120	Zoning & Subdivision Fees	3,520	3,000	7,170	3,000	3,000	3,000
64150	Plan Checking Fee	107,893	50,000	79,787	55,000	55,000	55,000
64490	Other Charges for Services	2,125	1,500	953	1,500	1,500	1,500
64491	Vehicle Inspection Fees	2,200	2,500	1,670	2,500	2,500	2,500
64492	Certified Vehicle Inspection Fees			1,000			
64520	Cemetery Lots	12,895	6,500	13,485	8,500	8,500	8,500
	Subtotal Charges For Services	128,633	63,500	104,065	70,500	70,500	70,500
Fines & Forfeitures							
65110	Court Fines & Forfeits	20,510	25,000	24,516	25,000	25,000	25,000
65300	Drug Seizure Forfeits	6,308		800			
	Subtotal Fines & Forfeitures	26,818	25,000	25,316	25,000	25,000	25,000

General Fund - 02**Revenue - 00**

Account # Revenues by Source		2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
Miscellaneous Revenues							
64140	Phone, Fax & Copies	68	100	40	100	100	100
64617	Marketing, Arts & Culture - Special	6,761	9,000	8,555	76,000	50,000	50,000
66570	Other Revenues	95,345	25,000	43,947	29,000	27,000	27,000
66572	Delta Senior Center-Utilities	2,400					
66460	Donations			1,800			
67220	Insurance Recoveries			5,000			
	Subtotal Misc. Revenues	104,574	34,100	59,342	105,100	77,100	77,100
Accounting and Administrative Charges							
64720	Accounting and Administrative	810,925	823,608	823,608	823,608	823,608	823,608
	Subtotal Accounting and Admin.	810,925	823,608	823,608	823,608	823,608	823,608
Income from Investments							
66110	Interest on Investments	508	500	11,500	16,000	14,760	8,535
	Sub. Income from Investments	508	500	11,500	16,000	14,760	8,535
Other Financing Sources							
67719	Transfer From C. W. C. I. Fund				214,727		
67741	Transfer From M.L. & P. Fund	400,000	500,000	500,000	500,000	500,000	500,000
67742	Transfer From Sewer Fund	200,000	368,650	368,650	300,000	300,000	300,000
67745	Transfer From Water Fund	100,000	298,300	298,300	300,000	300,000	300,000
67747	Transfer From Refuse Fund	100,000			200,000	200,000	200,000
67772	Transfer From Dental Fund	16,292					
67794	Transfer From American Rescue Act Fund		105,087	156,660	168,638		
67795	Transfer From Back the Badge Fund	328,219	385,984	410,380	446,329	455,561	464,482
	Subtotal Other Financing Sources	1,144,511	1,658,021	1,733,990	2,129,694	1,755,561	1,764,482
Total - General Fund		6,788,361	6,458,138	6,810,025	7,358,030	6,841,102	6,895,335

General Fund - 02
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
01 - City Council							
11200	Compensation	6,325	6,600	6,600	6,600	6,600	6,600
14100	Social Security & Medicare	484	505	505	505	505	505
15100	Group Insurance	1,824	2,192	2,192	2,280	2,280	2,280
15300	Worker's Compensation	263	248	248	315	315	315
	Subtotal Personnel	8,896	9,545	9,545	9,700	9,700	9,700
22100	Operating Materials & Supplies	347	250	1,280	250	250	250
31100	Liability Insurance	920	1,067	1,067	1,306	1,306	1,306
32200	Advertising & Legal Notices		25		25	25	25
33100	Travel, Education & Training	188	5,400	3,430	5,400	5,400	5,400
33600	Dues, Memberships & Subscriptions	16,203	16,703	16,703	15,972	15,972	15,972
33700	Public Relations	4,118	5,000	1,000	2,500	5,000	5,000
38400	Donations & Contributions	6,000	7,985	18,371	10,285	4,985	4,985
38450	Contributions To Other Agencies	332,821	17,316	17,318	18,430	43,430	43,430
38475	Economic Incentive	74,257	436,783	102,890	25,000	25,000	25,000
38476	Affordable Housing Incentive				25,000	25,000	25,000
38500	IT	439	436	436	436	436	436
	Subtotal Charges & Services	435,293	490,965	162,495	104,604	126,804	126,804
Total - City Council		444,189	500,510	172,040	114,304	136,504	136,504
02 - Boards & Committees							
38755	Planning Commission	538	400	632	400	400	400
38768	Historic Preservation		100		100	100	100
38770	Safety Committee	196	750		750	750	750
38772	Youth Council		500		500	500	500
	Subtotal Charges & Services	734	1,750	632	1,750	1,750	1,750
Total - Boards & Committees		734	1,750	632	1,750	1,750	1,750

General Fund - 02
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
04 - City Clerk							
12100	Salaries	79,509	81,449	81,449	84,319	86,005	87,725
12600	Cell Phone Stipend	482	480	480	480	480	480
14100	Social Security & Medicare	5,533	6,268	6,268	6,487	6,616	6,748
14200	Pension Contributions	3,971	4,072	4,072	4,216	4,300	4,386
15100	Group Insurance	31,508	33,265	33,265	23,793	24,745	25,735
15300	Worker's Compensation	104	95	95	176	176	176
	Subtotal Personnel	121,107	125,629	125,629	119,471	122,323	125,250
22100	Operating Materials & Supplies	87	200	90	2,500	200	200
31100	Liability Insurance	509	590	596	722	722	722
31300	Maintenance agreement	499	525	499	525	525	525
31600	Professional Services		18,500		25,500		
31800	Filing & Recording Fees	444	150	150	150	150	150
33100	Travel, Education & Training		3,300	2,687	3,300	3,300	3,300
33600	Dues, Memberships & Subscriptions	755	450	450	1,000	1,000	1,000
34100	Telephone	166	170	170	170	170	170
38500	IT	109	108	108	108	108	108
38710	Other Expenses						
46200	Equipment						25,000
	Subtotal Charges & Services	2,569	23,993	4,750	33,975	6,175	31,175
Total - City Clerk		123,676	149,622	130,379	153,446	128,498	156,425
05 - Municipal Court							
12100	Salaries	26,555	27,150	27,150	56,755	57,890	59,048
12200	Part-Time Salaries	40,142	43,074	43,074	46,520	47,450	48,399
12600	Cell Phone Stipend	161	160	160	160	160	160
14100	Social Security & Medicare	4,919	5,384	5,384	7,913	8,071	8,232
14200	Pension Contributions	1,324	1,358	1,358	2,838	2,895	2,952
15100	Group Insurance	10,502	11,050	11,050	21,610	22,474	23,373
15300	Worker's Compensation	104	95	95	176	176	176
	Subtotal Personnel	83,707	88,271	88,271	135,972	139,116	142,341

General Fund - 02
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
22100	Operating Materials & Supplies	887	1,000	695	5,000	1,000	1,000
31100	Liability Insurance	61	70	70	86	86	86
31300	Maintenance Agreement	543	543	543	543	543	543
31600	Professional Services	52,939	57,500	46,000	40,000	40,000	40,000
33100	Travel, Education & Training	488	1,800	1,705	1,800	1,800	1,800
33600	Dues, Memberships & Subscriptions	100		40			
36500	Medical Services		70		70	70	70
38500	IT	109	108	108	108	108	108
46200	Equipment						
	Subtotal Charges & Services	55,127	61,091	49,161	47,607	43,607	43,607
Total - Municipal Court		138,834	149,362	137,432	183,579	182,723	185,948
06 - Administration							
12100	Salaries	204,233	324,423	324,423	408,439	287,033	292,774
12500	Vehicle Allowance	4,820	4,800	4,800	4,800	4,800	4,800
12600	Cell Phone Stipend	642	960	1,193	960	960	960
14100	Social Security & Medicare	15,694	25,259	25,277	31,686	22,399	22,838
14200	Pension Contributions	9,027	16,221	16,221	20,422	14,352	14,639
15100	Group Insurance	40,141	83,716	62,500	65,309	67,921	70,638
15300	Worker's Compensation	292	271	271	498	498	498
15400	Unemployment						
	Subtotal Personnel	274,849	455,650	434,685	532,114	397,963	407,146
22100	Operating Materials & Supplies	16,378	3,500	12,550	5,000	5,000	5,000
31100	Liability Insurance	777	901	910	1,102	1,102	1,102
31300	Maintenance Agreement	1,500	1,500	1,500	1,500	1,500	1,500
31600	Professional Services	2,030	10,000	20,664	10,000	10,000	10,000
32200	Advertising & Legal Notices	2,206	2,000	653	2,000	2,000	2,000
33100	Travel, Education & Training	336	5,000	4,788	5,000	5,000	5,000
33600	Dues, Memberships & Subscriptions	1,641	2,200	1,306	2,200	2,200	2,200
34100	Telephone	666	650	650	650	650	650
35100	Vehicle & Equipment Usage				450		
35150	Fuel Usage			212	292		
35200	Future Vehicle & Eq Replacement				2,504		
38500	IT	1,093	1,095	1,095	1,095	1,095	1,095
38710	Other Expenses	67	200	8,200	2,500	200	200
	Subtotal Charges & Services	26,694	27,046	52,528	34,293	28,747	28,747
Total - Administration		301,543	482,696	487,213	566,407	426,710	435,893

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
07 - City Attorney							
31600	Professional Services	44,254	20,000	42,000	20,000	20,000	20,000
	Subtotal Charges & Services	44,254	20,000	42,000	20,000	20,000	20,000
	Total - City Attorney	44,254	20,000	42,000	20,000	20,000	20,000
08 - Elections							
22100	Operating Materials & Supplies	2,228	10,000	597	10,000	10,000	10,000
	Subtotal Charges & Services	2,228	10,000	597	10,000	10,000	10,000
	Total - Elections	2,228	10,000	597	10,000	10,000	10,000
12 - Finance							
12100	Salaries	328,601	335,187	335,187	381,964	389,603	397,395
14100	Social Security & Medicare	24,129	25,642	25,642	29,220	29,805	30,401
14200	Pension Contributions	16,388	16,759	16,759	19,098	19,480	19,870
15100	Group Insurance	74,961	80,204	80,204	80,678	83,905	87,261
15300	Worker's Compensation	484	452	452	474	474	474
	Subtotal Personnel	444,563	458,244	458,244	511,434	523,267	535,401
22100	Operating Materials & Supplies	3,936	5,800	4,000	4,000	4,000	4,000
31100	Liability Insurance	1,110	1,288	1,301	1,575	1,575	1,575
31300	Maintenance Agreement	5,825	5,825	5,825	5,825	5,825	5,825
32300	Printing	4,734	4,600	3,000	4,600	4,600	4,600
33100	Travel, Education & Training	829	1,500	1,000	1,500	1,500	1,500
33600	Dues, Memberships & Subscriptions	779	750	775	775	775	775
34100	Telephone	666	650	650	650	650	650
36200	Auditing Service	25,400	29,000	26,000	29,500	29,000	29,000
38100	Bank Charges	53,327	47,000	47,000	47,000	47,000	47,000
38500	IT	220	221	221	221	221	221
	Subtotal Charges & Services	96,826	96,634	89,772	95,646	95,146	95,146
	Total - Finance	541,389	554,878	548,016	607,080	618,413	630,547

General Fund - 02
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
18 - General Government Buildings							
12100	Salaries	31,447	29,610	29,610	31,983	32,623	33,275
12200	Part-Time Salaries	9,419	14,776	9,500	14,609	14,901	15,199
12600	Cell Phone Stipend	86		16			
14100	Social Security & Medicare	3,050	3,396	2,993	3,564	3,636	3,708
14200	Pension Contributions	1,255	1,481	1,481	1,599	1,631	1,664
15100	Group Insurance	9,833	10,215	10,215	6,898	7,174	7,461
15300	Worker's Compensation	308	286	286	578	578	578
	Subtotal Personnel	55,398	59,763	54,101	59,231	60,542	61,885
22100	Operating Materials & Supplies	9,189	12,800	6,616	6,500	6,500	6,500
31100	Liability Insurance	8,982	10,283	10,474	12,487	12,487	12,487
31600	Professional Services	529					
34200	Natural Gas	9,017	8,800	10,000	8,800	8,800	8,800
34300	Electricity	17,066	17,500	17,500	17,500	17,500	17,500
34400	Trash Collections	3,216	2,700	2,700	2,700	2,700	2,700
34500	Water Service	981	1,200	1,200	1,200	1,200	1,200
34600	Sewer Service	1,342	1,516	1,516	1,516	1,516	1,516
35300	Repairs & Maintenance	30,593	15,000	19,500	15,000	15,000	15,000
	Subtotal Charges & Services	80,915	69,799	69,506	65,703	65,703	65,703
42100	Buildings & Improvements		39,500	10,632	16,900		
	Subtotal Capital Outlay	0	39,500	10,632	16,900	0	0
Total - General Gov. Buildings		136,313	169,062	134,239	141,834	126,245	127,588

General Fund - 02
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
20 - Police							
12100	Salaries	1,634,399	1,650,063	1,650,063	2,059,436	2,100,625	2,142,637
12200	Part-Time Salaries	14,511	3,776	1,800	1,836	1,873	1,910
12600	Cell Phone Stipend	7,201	9,977	9,977	11,250	11,250	11,250
13100	Overtime	67,629	55,000	57,692	62,000	62,000	62,000
14100	Social Security & Medicare	36,832	34,290	34,300	52,381	52,979	53,589
14200	Pension Contributions	152,153	157,452	157,452	198,390	202,508	206,710
15100	Group Insurance	453,070	486,584	496,057	584,837	608,230	632,560
15300	Worker's Compensation	40,632	38,932	45,636	48,290	48,290	48,290
15400	Unemployment	3,290		700			
15700	PD State Disability	41,332	42,322	43,168	48,365	49,332	50,319
	Subtotal Personnel	2,451,049	2,478,396	2,496,846	3,066,785	3,137,088	3,209,264
22100	Operating Materials & Supplies	67,804	78,503	50,000	55,000	55,000	55,000
22800	Uniforms & Protective Clothing	15,680	20,000	27,246	23,000	20,000	20,000
31100	Liability Insurance	41,415	26,057	26,317	43,023	43,023	43,023
31300	Maintenance Agreement	18,678	27,492	20,000	32,140	27,492	27,492
31600	Professional Services	37,961	5,000	5,000	21,500	21,500	21,500
32200	Advertising & Legal Notices	1,225	500	0	700	500	500
33100	Travel, Education & Training	30,623	30,000	42,592	35,000	30,000	30,000
33600	Dues, Memberships & Subscriptions	10,835	12,386	20,765	13,817	12,386	12,386
34100	Telephone	4,889	5,600	5,600	5,600	5,600	5,600
34200	Natural Gas	1,457	1,200	1,500	1,200	1,200	1,200
34300	Electricity	4,158	5,000	5,000	5,000	5,000	5,000
34400	Trash Collections	672	650	650	650	650	650
34500	Water Service	272	350	350	350	350	350
34600	Sewer Service	463	360	360	360	360	360
35100	Vehicle & Equipment Usage	60,000	66,000	66,000	43,116	43,116	43,116
35150	Fuel Usage	29,384	28,000	32,000	46,584	31,000	31,000
35200	Future Vehicle & Eq. Replacement	80,266	93,039	93,039	110,302	110,302	110,302
35300	Repairs & Maintenance			1,216			
36500	Medical Services	663	2,000	3,037	2,000	2,000	2,000
36500	Bank Charges	76	500	100	350	350	350
38500	IT	1,335	1,338	1,338	1,338	1,338	1,338
38710	Other Expenses			192			
38770	Crime Prevention	4,219	2,500	3,980	5,000	2,500	2,500
38771	Firearms Supplies	10,674	15,840	11,967	15,000	8,000	8,000
38772	Certified VIN		2,500		2,500	2,500	2,500
38775	Juvenile Diversion		7,262	7,205	7,262	7,262	7,262
38776	Rental	4,250	4,250				
	Subtotal Charges & Services	426,999	436,327	425,454	470,792	431,429	431,429
42100	Buildings & Improvements	0					
46200	Equipment	20,695	39,264	36,994	53,059	67,000	
	Subtotal Capital Outlay	20,695	39,264	36,994	53,059	67,000	0
Total - Police		2,898,743	2,953,987	2,959,294	3,590,636	3,635,517	3,640,693

General Fund - 02
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
28 - GIS							
12100	Salaries	58,392	70,806	70,806			
14100	Social Security & Medicare	4,326	5,417	5,417			
14200	Pension Contributions	2,917	3,540	3,540			
15100	Group Insurance	18,560	20,188	13,200			
15300	Worker's Compensation	100	91	92			
	Subtotal Personnel	84,295	100,042	93,055	0	0	0
22100	Operating Materials & Supplies	3,932	1,400	4,349			
31100	Liability Insurance	68	79	80			
31300	Maintenance Agreement	4,200	4,200	8,298			
31600	Professional Services		6,334				
33100	Travel, Education & Training		250				
34100	Telephone	166	170	170			
38500	IT	109	108	108			
38710	Other Expenses			40			
46200	Equipment	1,675		2,860			
	Subtotal Charges & Services	10,150	12,541	15,905	0	0	0
Total - GIS		94,445	112,583	108,960	0	0	0
29 - Building Official							
12100	Salaries	61,867	132,165	120,752	149,408	152,396	155,444
12200	Part-Time Salaries	17,148	10,000	19,713	10,000	10,000	10,000
13100	Overtime	22					
14100	Social Security & Medicare	5,802	10,876	10,746	12,195	12,423	12,656
14200	Pension Contributions	3,088	6,608	6,038	7,470	7,620	7,772
15100	Group Insurance	22,763	48,624	29,434	34,380	35,755	37,185
15300	Worker's Compensation	24	91	91	176	176	176
	Subtotal Personnel	110,714	208,364	186,773	213,629	218,370	223,234

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
22100	Operating Materials & Supplies	527	1,000	1,190	1,000	1,000	1,000
31100	Liability Insurance	174	202	202	247	247	247
31300	Maintenance Agreement						
31600	Professional Services	21,310		9,715			
32200	Advertising & Legal Notices			369			
33100	Travel, Education & Training	1,370	1,000	1,055	1,000	1,000	1,000
33600	Dues, Memberships & Subscriptions	91	375	145	375	375	375
34100	Telephone	166	170	170	170	170	170
35100	Vehicle & Equipment Usage	1,000	1,000	1,000	1,150	1,150	1,150
35150	Fuel Usage	560	600	600	724	600	600
35200	Future Vehicle & Eq. Replacement	2,195	3,271	3,271	3,271	3,271	3,271
38500	IT	45	41	45	45	45	45
38710	Other Expenses	40		16			
	Subtotal Charges & Services	27,478	7,659	17,778	7,982	7,858	7,858
Total - Building Official		138,192	216,023	204,551	221,611	226,228	231,092
30 - Community Development							
12100	Salaries	130,499	153,589	150,398	199,761	203,756	207,831
12200	Part-Time Salaries	1,352					
12600	Cell Phone Stipend	562	1,120	500	1,120	1,120	1,120
14100	Social Security & Medicare	9,947	11,835	11,544	15,367	15,673	15,985
14200	Pension Contributions	2,980	7,679	7,520	9,988	10,188	10,392
15100	Group Insurance	30,907	40,410	37,155	51,516	53,577	55,720
15300	Worker's Compensation	116	110	108	227	227	227
	Subtotal Personnel	176,363	214,744	207,225	277,979	284,541	291,274
22100	Operating Materials & Supplies	5,001	3,100	3,117	3,100	3,100	3,100
31100	Liability Insurance	174	202	204	247	247	247
31300	Maintenance Agreement	1,110	1,110	1,110	1,110	1,110	1,110
31600	Professional Services	98,454	71,000	60,000	222,000		
32200	Advertising & Legal Notices	1,441	1,000	2,196	1,000	1,000	1,000
33100	Travel, Education & Training	615	700	530	1,500	1,500	1,500
33600	Dues, Memberships & Subscriptions	265	75		75	75	75
34100	Telephone	333	460	460	460	460	460
38500	IT	849	851	851	851	851	851
38710	Other Expenses	202		56			
	Subtotal Charges & Services	108,444	78,498	68,524	230,343	8,343	8,343
Total - Community Development		284,807	293,242	275,749	508,322	292,884	299,617

General Fund - 02
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
32 - Street Maintenance							
12100	Salaries	219,798	203,837	203,837	176,527	180,058	183,659
12200	Part-Time Salaries	0	26,611	6,081	12,000	26,611	26,611
12600	Cell Phone Stipend	359	638	638	638	638	638
13100	Overtime	1,768	2,500	3,069	2,500	2,500	2,500
14100	Social Security & Medicare	16,429	17,869	16,342	14,662	16,050	16,326
14200	Pension Contributions	8,284	10,192	10,192	8,826	9,003	9,183
15100	Group Insurance	49,934	45,375	45,375	54,433	56,610	58,875
15300	Worker's Compensation	16,592	14,949	17,619	16,715	16,715	16,715
15400	Unemployment	7,580					
	Subtotal Personnel	320,744	321,971	303,153	286,302	308,185	314,506
22100	Operating Materials & Supplies	21,622	40,000	25,070	28,000	35,000	35,000
24600	Asphalt & Other Surfacing	37,797	45,000	25,000	5,000	5,000	5,000
31100	Liability Insurance	4,869	5,650	5,707	6,910	6,910	6,910
31300	Maintenance Agreement	2,000	11,000	3,336	3,500	2,000	2,000
31600	Professional Services	4,932	5,000	1,945	2,000	2,000	2,000
31610	Weed Abatement	23,400					
33100	Travel, Education & Training		250	1,475	2,000	2,000	2,000
33600	Dues, Memberships & Subscriptions	322	300	360	600	600	600
34100	Telephone	1,008	1,900	1,100	1,100	1,100	1,100
34200	Natural Gas	3,158	4,500	4,500	4,500	4,500	4,500
34300	Electricity	22,659	25,000	23,000	25,000	25,000	25,000
34400	Trash Collections	336	325	325	325	325	325
34500	Water Service	78	320	320	320	320	320
34600	Sewer Service	600	671	671	671	671	671
35100	Vehicle & Equipment Usage	53,500	53,500	53,500	53,500	53,500	53,500
35150	Fuel Usage	9,879	8,625	14,000	16,132	9,500	9,500
35200	Future Vehicle & Eq. Replacement	89,329	89,329	89,329	90,000	90,000	90,000
35300	Repairs & Maintenance	1,935	1,000	1,644	1,000	1,000	1,000
36500	Medical Expenses	1,833	225	678	225	225	225
38500	IT	220	221	221	221	221	221
38710	Other Expenses	6,646	150	64	150	150	150
46200	Equipment	8,000					
	Subtotal Charges & Services	294,123	292,966	252,245	241,154	240,022	240,022
Total - Street Maintenance		614,867	614,937	555,398	527,456	548,207	554,528

General Fund - 02
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
44 - Animal Control							
12100	Salaries			21,791			
12200	Part-Time Salaries						
12600	Cell Phone Stipend			91			
13100	Overtime			583			
14100	Social Security & Medicare			1,667			
14200	Pension Contributions			1,090			
15100	Group Insurance			7,483			
15300	Worker's Compensation						
	Subtotal Personnel		0	32,705	0	0	0
22100	Operating Materials & Supplies	1,668	2,500	2,115			
31100	Liability Insurance	5,118	5,799	5,945			
31600	Professional Services	18,341	21,000	20,000			
33100	Travel, Education & Training		500				
33600	Dues, Memberships & Subscriptions	0	300				
34100	Telephone	255	170	300			
34200	Natural Gas	1,697	2,200	2,200			
34300	Electricity	720	1,500	800			
34400	Trash Collections	336	270	270			
34500	Water Service	83	160	160			
34600	Sewer Service	300	350	350			
35100	Vehicle & Equipment Usage	1,200	1,916	1,916			
35150	Fuel Usage	691	682	920			
35200	Future Vehicle & Eq. Replacement	2,175	2,492	2,492			
35300	Repairs & Maintenance	5,188	1,000	863			
38500	IT	108	108	108			
	Subtotal Charges & Services	37,880	40,947	38,439	0	0	0
Total - Animal Control		37,880	40,947	71,144	0	0	0

General Fund - 02
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
45 - Code Enforcement							
12100	Salaries	40,751	84,106	24,708			
12600	Cell Phone Stipend		320	31			
13100	Overtime	1,201	750	529			
14100	Social Security & Medicare	3,098	6,516	1,933			
14200	Pension Contributions	1,948	4,205	1,235			
15100	Group Insurance	18,789	35,536	13,500			
15300	Worker's Compensation	512	476	476			
	Subtotal Personnel	66,299	131,909	42,412	0	0	0
22100	Operating Materials & Supplies	48	150	249			
22800	Uniforms & Protective Clothing	245	500	1,229			
31100	Liability Insurance	2,938	3,410	3,444			
31300	Maintenance Agreement	621	621	621			
32200	Advertising & Legal Notices		200	42			
33100	Travel, Education & Training		2,000				
33600	Dues, Memberships & Subscriptions		100				
38500	IT	108	108	108			
38710	Other Expenses			80			
46200	Equipment		2,500				
	Subtotal Charges & Services	3,960	9,589	5,773	0	0	0
Total - Code Enforcement		70,259	141,498	48,185	0	0	0

General Fund - 02
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
47 - Cemetery							
12100	Salaries	54,336	52,232	53,277	64,404	65,692	67,006
12200	Part - Time Salaries	27,514	35,792	36,508	73,559	75,030	76,531
12600	Cell Phone Stipend	321	320	320	320	320	320
13100	Overtime	293		377			
14100	Social Security & Medicare	6,247	6,758	6,922	10,579	10,790	11,005
14200	Pension Contributions	2,568	2,612	2,664	3,220	3,285	3,350
15100	Group Insurance	11,267	9,780	12,121	12,121	12,606	13,110
15300	Worker's Compensation	4,292	4,000	4,000	4,012	4,012	4,012
	Subtotal Personnel	106,838	111,494	116,188	168,215	171,734	175,334
22100	Operating Materials & Supplies	6,548	7,000	7,000	7,000	7,000	7,000
22200	Chemicals & Lab Supplies	6,663	7,000	6,000	8,000	9,000	10,000
31100	Liability Insurance	495	575	580	703	703	703
31300	Maintenance Agreement	162	162	162	162	162	162
31350	Tree & Landscaping	14,030	16,000	14,690	16,000	16,000	16,000
31600	Professional Services	77	500		500	500	500
34100	Telephone	199	205	205	205	205	205
34300	Electricity	2,172	2,750	2,750	2,750	2,750	2,750
34400	Trash Collections	336	350	350	350	350	350
34500	Water Service	45,274	50,000	50,000	50,000	50,000	50,000
34600	Sewer Service	300	350	350	350	350	350
35100	Vehicle & Equipment Usage	8,923	8,923	8,923	6,000	6,000	6,000
35150	Fuel Usage	2,792	3,105	3,105	4,251	3,105	3,105
35200	Future Vehicle & Eq. Replacement	9,613	11,184	11,184	11,514	11,514	11,514
36500	Medical Expenses	117	300	232	300	300	300
38710	Other Expenses			16			
42100	Buildings & Improvements	5,098					
46200	Equipment	6,473					
	Subtotal Charges & Services	109,272	108,404	105,547	108,085	107,939	108,939
Total - Cemetery		216,110	219,898	221,735	276,300	279,673	284,273

General Fund - 02
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
74 - Public Information							
12100	Salaries	52,570	57,181	39,972	135,574	138,285	141,051
12600	Cell Phone Stipend	321	306	180	180	180	180
14100	Social Security & Medicare	3,939	4,398	3,072	10,385	10,593	10,804
14200	Pension Contributions	2,626	2,859	1,999	6,779	6,914	7,053
15100	Group Insurance	17,111	18,430	13,130	21,179	22,026	22,907
15300	Worker's Compensation	100	91	91	176	176	176
	Subtotal Personnel	76,667	83,265	58,443	174,273	178,175	182,171
22100	Operating Materials & Supplies	17,044	14,000	20,394	33,000	6,000	6,000
31100	Liability Insurance	69	79	80	194	194	194
31600	Professional Services	2,600	15,000	5,779			
32200	Advertising & Legal Notices	2,310	15,000	12,000	41,325	15,000	15,000
33100	Travel, Education & Training	873	1,500	587	2,500	2,000	2,000
34100	Telephone	166	170	170	170	170	170
38500	IT		32	32	32	32	32
35100	Vehicle & Equipment Usage	1,758	1,758	1,758	1,758	1,758	1,758
35150	Fuel Usage		305	305	305	305	305
35200	Future Vehicle & Eq. Replacement	220	220	220	220	220	220
46200	Equipment					25,000	
	Subtotal Charges & Services	25,040	48,064	41,325	79,504	50,679	25,679
Total - Public Information		101,707	131,329	99,768	253,777	228,854	207,850
76 - Arts, Entertainment & Culture							
22100	Operating Materials & Supplies	240	25,000				
31100	Liability Insurance	9,136	10,603	10,709	12,967	12,967	12,967
31600	Professional Services				85,000	80,000	80,000
34100	Telephone	745	690	690	690	690	690
34300	Electricity	574	700	700	700	700	700
34400	Trash Collections	336	500	500	500	500	500
38500	IT	614	613	613	613	613	613
	Subtotal Charges & Services	11,645	38,106	13,212	100,470	95,470	95,470
Total - Arts, Entertainment & Culture		11,645	38,106	13,212	100,470	95,470	95,470

General Fund - 02
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
77 - IT							
12100	Salaries			70,855	92,102	93,944	95,823
12600	Cell Phone Stipend			849	700	700	700
14100	Social Security & Medicare			5,485	7,099	7,240	7,384
14200	Pension Contributions			1,584	4,605	4,697	4,791
15100	Group Insurance			8,828	10,053	10,455	10,873
15300	Worker's Compensation			91	176	176	176
	Subtotal Personnel			87,692	114,735	117,213	119,747
22100	Operating Materials & Supplies	2,378	1,000	13,000	4,000	4,000	4,000
31600	Professional Services	12,827	80,000				
33100	Travel, Education & Training			1,359	500	500	500
33600	Dues, Memberships & Subscriptions	17,236	14,400	14,833	15,900	15,900	15,900
35100	Vehicle & Equipment Usage				247	247	247
35150	Fuel Usage			120	150	150	150
35200	Future Vehicle & Eq. Replacement				2,429	2,429	2,429
38710	Other Expenses			16			
46200	Equipment	2,194			5,000	2,500	2,500
	Subtotal Charges & Services	34,635	95,400	29,328	28,226	25,726	25,726
Total - IT		34,635	95,400	117,020	142,961	142,939	145,473

General Fund - 02
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
85 - COVID-19							
22100	Operating Materials & Supplies	163,859					
31600	Professional Services						
38450	Contributions To Other Agencies	153,722					
	Total - COVID-19	<u>317,581</u>	<u>0</u>				
90 - Non - Departmental							
22100	Operating Materials & Supplies	2,434	2,000	2,718	2,000	2,000	2,000
31100	Liability Insurance	9,430	10,943	11,053	12,692	12,692	12,692
31300	Maintenance Agreement	7,874	6,180	6,182	6,180	6,180	6,180
32100	Postage	9,805	8,400	8,400	8,400	8,400	8,400
34100	Telephone	2,619	2,571	2,571	2,571	2,571	2,571
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	1,274	1,000	1,351	1,000	1,000	1,000
38715	Tabor Refund			99,610			
38720	Insurance Deductible	5,000	5,000	5,000	5,000	5,000	5,000
	Subtotal Charges & Services	<u>43,187</u>	<u>40,845</u>	<u>141,636</u>	<u>42,594</u>	<u>42,594</u>	<u>42,594</u>
	Total - Non - Departmental	<u>43,187</u>	<u>40,845</u>	<u>141,636</u>	<u>42,594</u>	<u>42,594</u>	<u>42,594</u>
Total - General Fund		<u>6,597,218</u>	<u>6,936,675</u>	<u>6,469,200</u>	<u>7,462,527</u>	<u>7,143,208</u>	<u>7,206,247</u>

Conservation Trust Fund

	Estimated 2022	Budget 2023	Estimated 2024	Estimated 2025
Fund Balance	256,713	254,085	212,310	283,135
Revenues:				
Intergovernmental	105,000	91,000	91,000	91,000
Income from Investments	<u>2,600</u>	<u>2,725</u>	<u>4,825</u>	<u>5,950</u>
Total Revenue =	107,600	93,725	95,825	96,950
Expenditures:				
Capital Outlay	<u>110,228</u>	<u>135,500</u>	<u>25,000</u>	<u>5,000</u>
Total Expenditures =	110,228	135,500	25,000	5,000
Fund Balance	254,085	212,310	283,135	375,085

Conservation Trust Fund - 15
Revenue - 00

Account	Revenues by Source	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
	Intergovernmental Revenues						
63440	Lottery Proceeds	109,722	91,000	105,000	91,000	91,000	91,000
	Subtotal Intergov. Revenues	109,722	91,000	105,000	91,000	91,000	91,000
	Income From Investments						
66110	Interest on Investments	121	50	2,600	2,725	4,825	5,950
	Sub. Income From Investments	121	50	2,600	2,725	4,825	5,950
Total - Conservation Trust Fund		109,843	91,050	107,600	93,725	95,825	96,950

**Conservation Trust Fund - 15
Expenditures**

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
25 -Mountain View Park							
43200	Improvements other than Buildings	19,905	28,200	9,258	12,500	25,000	
	Total: Mountain View Park	19,905	28,200	9,258	12,500	25,000	0
27 -Cleland Park							
43200	Improvements other than Buildings	78,377	4,000				5,000
	Total: Cleland Park	78,377	4,000	0	0	0	5,000
29 -Confluence Park							
43200	Improvements other than Buildings	75,096	64,500	28,000	36,000		
	Total: Confluence Park	75,096	64,500	28,000	36,000	0	0
32 -Cottonwood Park							
43200	Improvements other than Buildings	16,581	102,000	42,470	35,000		
	Total: Cottonwood Park	16,581	102,000	42,470	35,000	0	0
60 - Parks Development							
22100	Operating Materials & Supplies	2,474	6,500	6,500	6,500		
	Subtotal Charges & Services	2,474	6,500	6,500	6,500	-	-
43200	Improvements other than Buildings	13,189	37,900	24,000	45,500		
	Subtotal Capital Outlay	13,189	37,900	24,000	45,500	-	-
	Total: Parks Development	15,663	44,400	30,500	52,000	0	0
Total Conservation Trust Fund		205,622	243,100	110,228	135,500	25,000	5,000

Parks & Recreation Fund

	Estimated 2022	Budget 2023	Estimated 2024	Estimated 2025
Fund Balance	716,202	809,983	730,243	469,807
Revenues:				
Taxes	2,551,403	2,591,322	2,641,848	2,693,385
Admissions	350,146	426,000	426,500	427,000
Fees	38,817	46,000	46,500	47,000
Youth	104,658	94,000	95,000	96,000
Aquatics	25,408	30,000	30,000	31,000
Rental	43,274	48,500	48,800	49,100
Miscellaneous	121,182	104,950	103,975	102,000
Total Revenue =	3,234,888	3,340,772	3,392,623	3,445,485
Expenditures:				
Personnel	1,995,502	2,238,462	2,284,448	2,334,651
Charges & Services	1,128,639	1,139,750	1,333,611	1,146,011
Capital Outlay	16,966	42,300	35,000	168,000
Total Expenditures =	3,141,107	3,420,512	3,653,059	3,648,662
Fund Balance	809,983	730,243	469,807	266,631

Parks & Recreation Fund - 18
Revenue - 00

Account #	Revenues by Source	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
Taxes							
61310	Sales Tax	2,485,459	2,476,786	2,476,786	2,526,322	2,576,848	2,628,385
61320	Use Tax	148,202	50,000	74,617	65,000	65,000	65,000
	Subtotal Taxes	2,633,661	2,526,786	2,551,403	2,591,322	2,641,848	2,693,385
Admissions							
64670	Recreation Center Memberships	115,479	120,000	122,074	150,000	150,000	150,000
64603	Fitness Training Revenue	19,686	14,000	18,084	20,000	20,000	20,000
64677	School Programs	6,500	6,500	6,500	6,500	6,500	6,500
64605	Leisure Revenue						
64606	Leisure Day Camp		29,000	1,000	12,000	12,000	12,000
64610	Leisure Recreation Fees	30,171	26,000	34,488	32,500	33,000	33,500
64611	General Daily Admissions	74,144	90,000	90,000	100,000	100,000	100,000
64614	General Punch Passes	56,859	78,000	78,000	105,000	105,000	105,000
	Subtotal Admissions	302,839	363,500	350,146	426,000	426,500	427,000
Fees							
64665	Adult Sports	30,275	32,000	38,817	46,000	46,500	47,000
	Subtotal Fees	30,275	32,000	38,817	46,000	46,500	47,000
Youth							
64660	Youth Sports	91,489	82,000	104,658	94,000	95,000	96,000
	Subtotal Youth	91,489	82,000	104,658	94,000	95,000	96,000
Aquatics							
64673	Other Swimming Pool	4,121	7,500	3,500	6,000	6,000	7,000
64674	Swimming Lessons & Classes	28,188	20,000	21,908	24,000	24,000	24,000
	Subtotal Aquatics	32,309	27,500	25,408	30,000	30,000	31,000
Rental							
64652	Concessions Sales - Rental	300	1,800	5,555	2,000	2,000	2,000
66235	Equipment Rental	1,099	1,200	1,690	1,800	1,800	1,800
66250	Recreation Facility	17,328	25,000	26,570	35,000	35,000	35,000
66260	Recreation Field	645	350	1,844	500	500	500
66270	Parks Rental	7,865	7,200	7,615	9,200	9,500	9,800
	Subtotal Rental	27,237	35,550	43,274	48,500	48,800	49,100

Parks & Recreation Fund - 18
Revenue - 00

Account #	Revenues by Source	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
Miscellaneous							
63330	Other State Grants	333,476		6,250			
63335	CARES Act	144,169					
63600	Other Grants	23,000					
64681	Sales of Merchandise	8,153	11,000	11,000	15,000	15,000	15,000
64682	Vending Machine	16,844	20,000	22,000	24,000	24,000	24,000
66474	Silver Sneakers	39,993	45,000	45,000	47,000	50,000	50,000
66477	Silver & Fit	785	500	1,000	1,000	1,000	1,000
66536	Advertising	35					
66550	Optuim United	1,257	1,000	11,000	12,000	12,000	12,000
66570	Other	14,163	100	14,657			
67210	Sale of Assets			3,775			
	Subtotal Miscellaneous	581,875	77,600	114,682	99,000	102,000	102,000
Income From Investments							
66110	Interest on Investments	103	100	6,500	5,950	1,975	0
	Sub. Income From Investments	103	100	6,500	5,950	1,975	0
Total - Parks & Recreation Fund		3,699,788	3,145,036	3,234,888	3,340,772	3,392,623	3,445,485

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
50 -Aquatics							
12100	Salaries	103,718	91,930	91,930	106,052	108,173	110,337
12200	Part - Time Salaries	187,636	227,000	225,000	230,850	235,467	240,176
12600	Cell Phone Stipend	321	320	320	320	320	320
13100	Overtime	6,256	5,000	6,728	5,000		
14100	Social Security & Medicare	22,840	24,423	24,270	25,797	26,313	26,839
14200	Pension Contributions	4,622	4,597	4,597	5,303	5,409	5,517
15100	Group Insurance	13,191	13,521	23,658	24,009	24,969	24,969
15300	Worker's Compensation	10,158	9,028	12,478	9,922	9,922	9,922
	Subtotal Personnel	348,742	375,818	388,980	407,253	410,573	418,080
22100	Operating Materials & Supplies	9,411	10,000	15,000	12,000	11,000	11,000
22200	Chemicals & Lab Supplies	13,866	15,000	18,000	18,000	18,000	18,000
22800	Uniforms & Protective Clothing	280	1,500	1,700	1,000	1,200	1,200
31100	Liability Insurance	23,559	26,526	27,311	31,919	31,919	31,919
32200	Advertising & Legal Notices			677			
33100	Travel , Education & Training	1,258	3,000	1,318	2,000	2,000	1,500
33600	Dues, Memberships & Subscriptions	837	840	1,065	1,300	840	840
35300	Repairs & Maintenance	13,621	90,000	105,000	36,000	270,000	20,000
36500	Medical Services	720	900	680	700	700	700
38710	Other	272	450	208	200	200	200
	Subtotal Charges & Services	63,824	148,216	170,959	103,119	335,859	85,359
42100	Buildings & Improvement						
46200	Equipment	168,986			7,000		63,000
	Subtotal Capital Outlay	168,986	0	0	7,000	0	63,000
Total: Aquatics		<u>581,552</u>	<u>524,034</u>	<u>559,939</u>	<u>517,372</u>	<u>746,432</u>	<u>566,439</u>

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
52 - Sports							
12100	Salaries	123,145	121,046	121,046	120,900	123,318	125,784
12200	Part - Time Salaries	55,845	58,715	73,000	89,100	90,882	92,700
12600	Cell Phone Stipend	643	613	613	613	613	613
13100	Overtime			75			
14100	Social Security & Medicare	12,999	13,799	14,891	16,112	16,433	16,761
14200	Pension Contributions	5,912	6,052	6,052	6,045	6,166	6,289
15100	Group Insurance	45,067	48,433	44,771	44,554	46,336	48,190
15300	Worker's Compensation	3,068	2,857	2,856	3,295	3,295	3,295
15400	Unemployment	1,175					
	Subtotal Personnel	247,854	251,515	263,305	280,619	287,043	293,632
22100	Operating Materials & Supplies	4,998	5,000	6,955	5,000	5,000	5,000
26925	Youth Sports	44,365	44,000	48,867	52,000	53,000	54,000
26950	Adult Sports	8,307	8,500	10,042	15,500	16,500	17,500
26952	Concessions - Sports			2,698			
31100	Liability Insurance	322	374	374	457	457	457
31600	Professional Services	952	1,500	392	1,000	1,000	1,000
33100	Travel , Education & Training	554	1,000	988	1,000	1,000	1,000
33600	Dues, Memberships & Subscriptions	250	250	250	250	250	250
35100	Vehicle & Equipment Usage		150	150			
35150	Fuel Usage		600	0			
35200	Future Vehicle & Eq. Replacement		1,240	1,240			
36500	Medical Services	600	500	470	500	500	500
38710	Other	160	1,500	80	1,000	1,000	1,000
	Subtotal Charges & Services	60,508	64,614	72,506	76,707	78,707	80,707
46200	Equipment			1,346			
	Subtotal Capital Outlay	0	0	1,346	0	0	0
Total: Sports		<u>308,362</u>	<u>316,129</u>	<u>337,157</u>	<u>357,326</u>	<u>365,750</u>	<u>374,339</u>

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
53 - Fitness							
12100	Salaries	55,007	52,232	52,232	56,407	57,535	58,686
12200	Part - Time Salaries	25,349	25,802	25,802	26,730	27,265	27,810
12600	Cell Phone Stipend	329	160	300	300	300	300
13100	Overtime			537			
14100	Social Security & Medicare	6,118	5,982	6,034	6,383	6,510	6,640
14200	Pension Contributions	1,268	2,612	2,612	2,820	2,877	2,934
15100	Group Insurance	10,198	9,780	10,171	9,985	10,384	10,800
15300	Worker's Compensation	3,068	2,857	2,857	3,294	3,294	3,294
	Subtotal Personnel	101,337	99,424	100,544	105,919	108,165	110,464
22100	Operating Materials & Supplies	14,296	16,000	15,000	16,000	16,000	16,000
31100	Liability Insurance	173	201	201	246	246	246
31600	Professional Services		1,500	1,000	2,000	2,000	2,000
33100	Travel , Education & Training	778	4,000	3,409	3,500	3,000	3,000
33600	Dues, Memberships & Subscriptions	367	1,200	130	130	130	130
35300	Repairs & Maintenance	13,103	15,000	4,500	10,000	10,000	10,000
36500	Medical Services	120		80			
38710	Other	80		16			
	Subtotal Charges & Services	28,917	37,901	24,336	31,876	31,376	31,376
46200	Equipment		10,000	11,520	15,000		15,000
	Subtotal Capital Outlay	0	10,000	11,520	15,000	0	15,000
Total: Fitness		130,254	147,325	136,400	152,795	139,541	156,840

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
54 - Facility Operations/ Special Events							
12100	Salaries	31,143	25,516	25,516	27,552	28,103	28,665
12200	Part - Time Salaries	3,129	1,036	1,527	1,875	1,913	1,951
12600	Cell Phone Stipend	26	320				
14100	Social Security & Medicare	2,563	2,056	2,069	2,251	2,296	2,342
14200	Pension Contributions	520	1,276	1,276	1,378	1,405	1,433
15100	Group Insurance	10,285	10,030	10,030	10,276	10,687	11,115
15300	Worker's Compensation	624	581	580	718	718	718
	Subtotal Personnel	48,290	40,815	40,998	44,050	45,122	46,224
22100	Operating Materials & Supplies	4,485	3,000	3,180	1,000	1,000	1,000
31100	Liability Insurance	173	201	201	246	246	246
32200	Advertising & Legal Notices	9,517	10,000	10,000	16,000	10,000	10,000
33100	Travel , Education & Training	45	165				
33600	Dues, Memberships & Subscriptions	421	300				
38710	Other Expenses	176					
	Subtotal Charges & Services	14,817	13,666	13,381	17,246	11,246	11,246
Total: Facility Operations		63,107	54,481	54,379	61,296	56,368	57,470

56 - Leisure

12100	Salaries	48,757	62,965	58,413	47,599	48,551	48,551
12200	Part - Time Salaries	11,601	36,156	12,348	11,057	11,278	11,504
12600	Cell Phone Stipend	126	120	125	125	125	125
13100	Overtime	844	712	1,179	712	712	712
14100	Social Security & Medicare	4,606	7,646	5,513	4,551	4,641	4,658
14200	Pension Contributions	2,426	3,148	2,921	2,380	2,428	2,428
15100	Group Insurance	14,391	20,166	17,938	14,411	14,987	15,587
15300	Worker's Compensation	0	91	91	376	376	376
	Subtotal Personnel	82,751	131,005	98,528	81,211	83,098	83,940

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
56 - Leisure							
22100	Operating Materials & Supplies	16,504	20,200	18,776	20,000	20,500	21,000
31100	Liability Insurance		201	201	256	256	256
32200	Advertising & Legal Notices	276	280		280	280	280
33100	Travel , Education & Training	903	1,000	1,593	2,500	2,500	2,000
33600	Dues, Memberships & Subscriptions		144	450	450	450	450
35100	Vehicle & Equipment Usage		500	500	1,941	1,941	1,941
35150	Fuel Usage		790	1,698	2,207	1,600	1,600
35200	Future Vehicle & Eq. Replacement		2,954	2,954	5,709	5,709	5,709
36500	Medical Services	280					
38710	Other	144					
	Subtotal Charges & Services	18,107	26,069	26,172	33,343	33,236	33,236
	Total - Leisure	<u>100,858</u>	<u>157,074</u>	<u>124,700</u>	<u>114,554</u>	<u>116,334</u>	<u>117,176</u>
60 - Customer Service							
12100	Salaries	109,722	96,751	93,000	107,546	109,697	111,891
12200	Part-Time Salaries	38,401	36,076	53,000	54,432	55,521	56,631
13100	Overtime			4,091			
14100	Social Security & Medicare	10,916	10,161	11,482	12,391	12,639	12,892
14200	Pension Contributions	3,508	4,838	4,650	5,377	5,485	5,595
15100	Group Insurance	34,936	39,875	47,451	55,541	57,763	60,073
15300	Worker's Compensation	1,432	1,333	1,333	1,742	1,742	1,742
	Subtotal Personnel	198,915	189,034	215,007	237,030	242,846	248,824
22100	Operating Materials & Supplies	755	4,000	3,000	6,000	7,000	17,000
22400	Pro-Shop Supplies	4,869	7,000	5,000	7,000	7,000	7,000
22405	Vending Supplies	9,032	10,000	12,000	14,000	14,000	14,000
31100	Liability Insurance	154	179	179	179	179	179
33100	Travel , Education & Training	256	200	470	219	219	219
35300	Repairs & Maintenance		500		500	500	500
36500	Medical Expenses	280	150	360	280	280	280
38710	Other Expenses	112		112			
46200	Equipment	1,152	2,000	0			
	Subtotal Charges & Services	16,610	24,029	21,121	28,178	29,178	39,178
	Total: Customer Service Rec Center	<u>215,525</u>	<u>213,063</u>	<u>236,128</u>	<u>265,208</u>	<u>272,024</u>	<u>288,002</u>

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
64 - Buildings & Grounds Maintenance Rec Center							
12100	Salaries	85,146	89,563	89,563	99,145	101,128	103,150
12200	Part-Time Salaries	35,280	31,673	31,673	33,048	33,709	34,383
12600	Cell Phone Stipend	127		25			
13100	Overtime			879			
14100	Social Security & Medicare	8,992	9,275	9,275	10,113	10,315	10,521
14200	Pension Contributions	4,108	4,478	4,478	4,957	5,056	5,158
15100	Group Insurance	26,182	29,481	22,233	24,841	25,835	26,868
15300	Worker's Compensation	2,576	2,400	2,400	2,778	2,778	2,778
15400	Unemployment	3,600					
	Subtotal Personnel	166,011	166,870	160,526	174,882	178,821	182,858
22100	Operating Materials & Supplies	25,468	22,000	27,000	28,000	26,000	26,000
31100	Liability Insurance	212	246	246	301	301	301
33100	Travel , Education & Training	318	300			1,000	300
35300	Repairs & Maintenance	18,689	26,000	20,000	45,000	26,000	76,000
38710	Other Expenses	603		128			
	Subtotal Charges & Services	45,290	48,546	47,374	73,301	53,301	102,601
42100	Buildings & Improvement				12,000	25,000	45,000
46200	Equipment	3,220	0			10,000	45,000
	Subtotal Capital Outlay	3,220	0	0	12,000	35,000	90,000
Total: Building & Grounds Maint. R		214,521	215,416	207,900	260,183	267,122	375,459

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
65 - Administration & General							
12100	Salaries	82,892	75,477	75,477	86,419	88,147	89,910
12600	Cell Phone Stipend	735	591	591	591	591	591
14100	Social Security & Medicare	6,188	5,819	5,819	6,656	6,788	6,923
14200	Pension Contributions	4,142	3,774	3,774	4,321	4,407	4,496
15100	Group Insurance	22,784	24,349	24,349	24,884	25,879	26,915
15300	Worker's Compensation	944	881	881	649	649	649
	Subtotal Personnel	117,685	110,891	110,891	123,520	126,463	129,484
22100	Operating Materials & Supplies	6,894	4,000	2,667	2,000	2,000	2,000
31100	Liability Insurance	34,537	39,045	40,202	47,427	47,427	47,427
31200	Copies	6,908	6,500	6,541	6,500	6,500	6,500
31300	Maintenance Agreement	7,614	8,000	8,157	8,000	8,000	8,000
31410	Accounting & Administration Fee	157,168	157,168	157,168	157,168	157,168	157,168
33100	Travel , Education & Training	916	1,000	1,051	1,000	1,400	1,000
33600	Dues, Memberships & Subscriptions	1,634	1,300	1,036	1,300	1,300	1,300
34100	Telephone	5,668	5,640	5,640	5,640	5,640	5,640
34200	Natural Gas	76,434	65,000	76,000	76,000	76,000	76,000
34300	Electricity	73,852	74,000	74,000	74,000	74,000	74,000
34400	Trash Collections	3,516	3,054	3,054	3,054	3,054	3,054
34500	Water Service	7,769	10,000	9,000	9,000	9,000	9,000
34600	Sewer Service	2,400	4,000	4,000	4,000	4,000	4,000
35100	Vehicle & Equipment Usage	3,993	3,993	3,993	750	750	750
35150	Fuel Usage	829	549		802	550	550
35200	Future Vehicle & Eq. Replacement	2,101	3,818	3,818	1,892	1,892	1,892
38400	Donations & Contributions			5,000			
38500	IT	2,164	2,162	2,162	2,162	2,162	2,162
38710	Other	2,784		2,411			
38720	Insurance Deductible						
	Subtotal Charges & Services	397,181	389,229	405,900	400,695	400,843	400,443
Total: Administration & General		<u>514,866</u>	<u>500,120</u>	<u>516,791</u>	<u>524,215</u>	<u>527,306</u>	<u>529,927</u>

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
80 - Parks							
12100	Salaries	293,388	299,358	299,358	389,346	397,133	405,076
12200	Part - Time Salaries	121,975	180,000	140,000	157,294	160,440	163,649
12600	Cell Phone Stipend	482	1,120	482	1,120	1,120	1,120
14100	Social Security & Medicare	30,660	36,757	33,648	41,904	42,740	43,593
14200	Pension Contributions	10,094	14,968	14,968	19,467	19,857	20,254
15100	Group Insurance	102,776	112,467	107,298	154,506	160,686	167,114
15300	Worker's Compensation	16,714	14,760	14,760	16,841	16,841	16,841
15400	Unemployment	8,151	3,500	6,210	3,500	3,500	3,500
	Subtotal Personnel	584,240	662,929	616,724	783,978	802,317	821,146
22100	Operating Materials & Supplies	41,912	46,000	49,000	48,745	43,000	44,000
22200	Chemicals & Lab Supplies	12,778	17,000	17,000	19,000	20,000	21,000
31100	Liability Insurance	4,796	5,566	5,621	6,807	6,807	6,807
31350	Tree & Landscaping	13,673	41,000	32,000	31,000	30,000	30,000
31600	Professional Services	7,193	8,500	7,089	8,500	8,500	8,500
32200	Advertising & Legal Notices	440	275		275	275	275
33100	Travel, Education & Training		250	530	1,000	250	250
33600	Dues, Memberships & Subscriptions			250			
34100	Telephone	1,264	1,250	1,250	1,250	1,250	1,250
34200	Natural Gas	2,175	2,500	2,500	2,500	2,500	2,500
34300	Electricity	13,649	14,500	15,000	14,500	14,500	14,500
34400	Trash Collections	7,518	6,957	6,957	6,957	6,957	6,957
34500	Water Service	43,713	60,000	60,000	60,000	60,000	60,000
34600	Sewer Service	1,150	1,275	1,275	1,275	1,275	1,275
35100	Vehicle & Equipment Usage	46,975	46,975	46,975	57,473	57,473	57,473
35150	Fuel Usage	12,541	12,032	14,000	21,425	12,500	12,500
35200	Future Vehicle & Eq. Replacement	59,198	69,410	69,410	75,236	75,236	75,236
35300	Repairs & Maintenance	116					
36500	Medical Expenses	838	500	804	500	500	500
38500	IT	183	200	200	200	200	200
38710	Other Expenses	1,106	200	96	200	200	200
	Subtotal Charges & Services	271,218	334,390	329,957	356,843	341,423	343,423
42100	Improvements Other Than Buildings	367,357					
46200	Equipment	158,050	4,100	4,100	8,300		
	Subtotal Capital Outlay	525,407	4,100	4,100	8,300	0	0
Total - Parks		1,380,865	1,001,419	950,781	1,149,121	1,143,740	1,164,569

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
85 - Horse Arena							
12200	Part - Time Salaries						
14100	Social Security & Medicare						
	Subtotal Personnel						
22100	Operating Materials & Supplies	357					
34300	Electricity	215	75				
34400	Trash Collections	168					
34500	Water Service	10	75				
34600	Sewer Service	75	300				
35100	Vehicle & Equipment Usage						
35150	Fuel Usage						
35200	Future Vehicle & Eq. Replacement						
	Subtotal Charges & Services	825	450	0	0	0	0
Total - Horse Arena		825	450	0	0	0	0
90 - Non - Departmental							
31100	Liability Insurance	5,831	6,767	6,767	8,276	8,276	8,276
35200	Future Vehicle & Eq. Replacement	1,166	1,166	1,166	1,166	1,166	1,166
38100	Bank Service Fees	6,941	7,500	9,000	9,000	9,000	9,000
	Subtotal Charges & Services	13,938	15,433	16,933	18,442	18,442	18,442
Total: Non - Departmental		13,938	15,433	16,933	18,442	18,442	18,442
Total - Parks & Recreation Fund		3,524,673	3,144,944	3,141,107	3,420,512	3,653,059	3,648,662

C.W.C.I. Fund

	Estimated 2022	Budget 2023	Estimated 2024	Estimated 2025
Fund Balance	4,726,626	5,128,958	5,064,607	5,785,476
Revenues:				
Taxes	3,513,483	3,563,043	3,623,286	3,684,638
Income from Investments	34,250	140,000	145,000	145,000
Grants	322,941	7,765,000	0	0
Contributions for Construction	1,450,000	1,450,000	0	0
Other Financing Sources	1,478,102	820,500	0	0
Miscellaneous	0	0	0	0
Total Revenue =	6,798,776	13,738,543	3,768,286	3,829,638
Expenditures:				
Charges & Services	3,205,594	8,324,367	188,367	103,367
Capital Outlay	1,963,050	4,038,500	1,627,500	1,617,500
Transfers to Other Funds	1,227,800	1,440,027	1,231,550	1,231,050
Total Expenditures =	6,396,444	13,802,894	3,047,417	2,951,917
Fund Balance	5,128,958	5,064,607	5,785,476	6,663,197

City Wide Capital Improvements - 19
Revenue - 00

Account #	Revenues by Source	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
Taxes							
61310	Sales Tax	2,485,459	2,476,786	2,476,786	2,526,322	2,576,848	2,628,385
61320	Use Tax	148,162	50,000	74,597	65,000	65,000	65,000
61340	Delta County Sales Tax	983,599	962,100	962,100	971,721	981,438	991,253
	Subtotal Charges & Services	3,617,220	3,488,886	3,513,483	3,563,043	3,623,286	3,684,638
Income From Investments							
66110	Interest On Investments	1,241	1,000	34,250	140,000	145,000	145,000
	Subtotal Income From Investments	1,241	1,000	34,250	140,000	145,000	145,000
Miscellaneous Revenues							
63331	Grants	181,189		(1,626)			
63332	REDI Grant & Business Match		125,000	50,000	50,000		
63333	CDOT Revitalizing Main Demo			59,567			
63334	CDOT Revitalizing Hillside				2,000,000		
63336	REDI Maker Space Grant			215,000	215,000		
66420	Contributions For Construction			1,450,000	1,450,000		
66460	Donations	3,500					
66570	Other Revenue						
66575	Armory Lease Purchase Proceeds				5,500,000		
67220	Insurance Recoveries	16,303					
	Subtotal Miscellaneous Revenues	200,992	125,000	1,772,941	9,215,000	0	0
Other Financing Sources							
67794	Transfer from American Rescue Act F		50,000	450,000	420,500		
67795	Transfer from Back the Badge Fund	9,630	500,000	1,028,102	400,000		
	Subtotal Financing Sources	9,630	550,000	1,478,102	820,500	0	0
Total:							
City Wide Capital Improvements Fund		3,829,083	4,164,886	6,798,776	13,738,543	3,768,286	3,829,638

City Wide Capital Improvements Fund - 19

Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
15 - Miscellaneous Engineering							
31600	Professional Services			1,458			
	Total: Miscellaneous Engineering	<u>0</u>	<u>0</u>	<u>1,458</u>	<u>0</u>	<u>0</u>	<u>0</u>
25 - Sidewalk Projects							
31600	Professional Services	3,777	75,000	30,000	85,000	85,000	85,000
	Subtotal Charges & Services	<u>3,777</u>	<u>75,000</u>	<u>30,000</u>	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>
43400	Shared Replacement Costs	0	10,000	0	0		
	Subtotal Capital Outlay	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total: Sidewalk Projects	<u>3,777</u>	<u>85,000</u>	<u>30,000</u>	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>
32 - Murals/Public Art/Main Street Trees							
31600	Professional Services	2,500		14,500	10,000		
	Total: Murals/Public Art	<u>2,500</u>	<u>0</u>	<u>14,500</u>	<u>10,000</u>	<u>0</u>	<u>0</u>
36 - ADA Compliance							
31600	Professional Services	0	15,000	0	15,000	15,000	15,000
	Total: ADA Compliance	<u>0</u>	<u>15,000</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
37 - Public Facilities							
31600	Professional Services	446,830					
34200	Natural Gas						
34300	Electricity						
34500	Water Service						
34600	Sewer Service						
38710	Other Expenses			9,060			
42100	Land & Buildings	9,630	500,000	222	215,000	85,000	
42101	Armory Building			1,028,102	5,900,000		
42102	Library Building			2,065,000	2,096,000		
	Subtotal Capital Outlay	<u>456,460</u>	<u>500,000</u>	<u>3,102,384</u>	<u>8,211,000</u>	<u>85,000</u>	<u>0</u>
	Total: Public Facilities	<u>456,460</u>	<u>500,000</u>	<u>3,102,384</u>	<u>8,211,000</u>	<u>85,000</u>	<u>0</u>
48 - Street Improvements Project							
31600	Professional Services	554,789	500,000	51,462	275,000	40,000	30,000
31601	Prof. Services - H75		600,000	1,000,000			
31602	Prof. Services - Alley Act.		150,000				
31603	Prof. Services - Façade	6,000	175,000	87,500	87,500		
31604	Prof. Services - Main Str. Demo	70,019		66,185			
31605	Prof. Services - Hillside	390	250,000	100,000	3,126,000		
31606	Prof. Services - 9th Street Hill				50,000		
31607	Prof. Services - Mill/Overlay					1,000,000	1,000,000
31608	Prof. Services - Chip Seal					500,000	500,000
	Subtotal Charges & Services	<u>631,198</u>	<u>1,675,000</u>	<u>1,305,147</u>	<u>3,538,500</u>	<u>1,540,000</u>	<u>1,530,000</u>
	Total: Street Improvements Project	<u>631,198</u>	<u>1,675,000</u>	<u>1,305,147</u>	<u>3,538,500</u>	<u>1,540,000</u>	<u>1,530,000</u>

City Wide Capital Improvements Fund - 19

Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
50 - Truck Route							
31600	Professional Services	2,353	2,500	0	15,000	2,500	2,500
	Subtotal Charges & Services	2,353	2,500	0	15,000	2,500	2,500
	Total: Truck Route	2,353	2,500	0	15,000	2,500	2,500
68 - Storm Water System Improvements							
31600	Professional Services	19,967	200,000	627,903	400,000		
	Subtotal Charges & Services	19,967	200,000	627,903	400,000	0	0
	Total:						
	Storm Water System Improvements	19,967	200,000	627,903	400,000	0	0
90 - CWCI Non-Departmental							
31100	Liability Insurance	4,311	5,003	5,003	6,118	6,118	6,118
31410	Accounting & Administration Fees	81,399	81,399	81,399	81,399	81,399	81,399
38100	Bank Service Fees	350	850	850	850	850	850
38720	Insurance Deductible	10,000					
	Subtotal Charges & Services	96,060	87,252	87,252	88,367	88,367	88,367
	Total: Non-Departmental	96,060	87,252	87,252	88,367	88,367	88,367
94 & 95 - Transfers To Other Funds							
39002	Transfer To General Fund				214,727		
39090	Transfer To Debt Service Fund	1,204,050	1,227,800	1,227,800	1,225,300	1,231,550	1,231,050
39092	Transfer To DURA Fund	28,050					
	Total: Transfers To Other Funds	1,232,100	1,227,800	1,227,800	1,440,027	1,231,550	1,231,050
Total: City Wide Capital Improvements		2,444,415	3,792,552	6,396,444	13,802,894	3,047,417	2,951,917

M.L.&P. Fund

	Estimated 2022	Budget 2023	Estimated 2024	Estimated 2025
Net Position	5,559,989	5,416,458	3,505,265	2,218,395
Revenues:				
Charges & Services	6,766,787	6,922,050	7,000,000	7,013,228
Income from Investments	43,000	58,700	39,750	11,500
Grants		0		
Miscellaneous	378,669	119,500	54,500	54,500
Total Revenue =	7,188,456	7,100,250	7,094,250	7,079,228
Expenditures:				
Personnel	600,988	756,461	773,331	790,618
Charges & Services	5,275,475	5,444,295	5,634,261	5,788,106
Capital Outlay	432,286	1,786,189	954,689	720,185
Debt Service	223,238	224,498	218,839	213,180
Transfers to Other Funds	800,000	800,000	800,000	800,000
Total Expenditures =	7,331,987	9,011,443	8,381,120	8,312,089
Net Position	5,416,458	3,505,265	2,218,395	985,534

Municipal Light & Power Fund - 41
Revenue - 00

Account #	Revenues by Source	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
Charges & Services							
64410	Commercial User Charges	3,558,765	3,674,800	3,636,000	3,699,750	3,704,500	3,709,728
64415	Wholesale User Charges	117,450	120,000	124,000	121,000	121,000	121,000
64420	Residential User Charges	2,853,885	2,894,000	2,904,000	3,016,500	3,115,000	3,126,000
64440	Street Lighting Charges	17,118	16,500	16,600	15,500	15,000	14,000
64450	Yard Lighting Charges	33,222	31,000	33,500	35,300	32,500	30,500
64490	Other Charges For Services	46,649	12,000	52,687	34,000	12,000	12,000
	Subtotal Charges & Services	6,627,089	6,748,300	6,766,787	6,922,050	7,000,000	7,013,228
Income From Investments							
66110	Interest On Investments	2,374	1,000	43,000	58,700	39,750	11,500
	Subtotal Income From Investments	2,374	1,000	43,000	58,700	39,750	11,500
Miscellaneous Revenues							
63200	Dola Grants		18,750	12,000			
63330	Other State Grants						
63331	Fiber Grant		900,000		0		
63332	Building Grant		1,750,000				
66230	Other Rental	19,050	14,500	14,500	14,500	14,500	14,500
66520	Sale Of Supplies & Materials						
66570	Other Revenues	80,486	40,000	352,169	105,000	40,000	40,000
	Subtotal Miscellaneous Revenues	99,536	2,723,250	378,669	119,500	54,500	54,500
Total: Municipal Light & Power Fund		6,728,999	9,472,550	7,188,456	7,100,250	7,094,250	7,079,228

Municipal Light & Power Fund - 41 Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
35 - Substations							
31600	Professional Services	1,443	225,000	46,000	75,000	136,500	
	Subtotal Capital Outlay	1,443	225,000	46,000	75,000	136,500	0
42100	Buildings & Improvements				750,000	250,000	0
	Subtotal Capital Outlay				750,000	250,000	0
	Total Substations	<u>1,443</u>	<u>225,000</u>	<u>46,000</u>	<u>825,000</u>	<u>386,500</u>	<u>0</u>
36 - Transmission Project							
31600	Professional Services	12,730	15,000	14,500	15,000	15,000	15,000
38910	Principal Expense	188,640	188,640	188,640	188,640	188,640	188,640
38920	Interest Expense	20,346	34,598	34,598	35,858	30,199	24,540
	Subtotal Charges & Services	221,716	238,238	237,738	239,498	233,839	228,180
	Total Transmission Project	<u>221,716</u>	<u>238,238</u>	<u>237,738</u>	<u>239,498</u>	<u>233,839</u>	<u>228,180</u>
40 - Transmission System Rebuilding							
24400	Construction Materials & Supplies	61,929	107,500	78,000	414,189	402,189	614,185
31600	Professional Services	0		0		36,000	
	Subtotal Capital Outlay	61,929	107,500	78,000	414,189	438,189	614,185
	Total Transmission System Rebuilding	<u>61,929</u>	<u>107,500</u>	<u>78,000</u>	<u>414,189</u>	<u>438,189</u>	<u>614,185</u>
41 - Street Lighting							
24400	Construction Materials & Supplies		1,000	0	1,000	1,000	1,000
31600	Professional Services						
	Subtotal Capital Outlay	0	1,000	0	1,000	1,000	1,000
	Total Street Lighting	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
45 - Transmission & Distribution Extensions (DMEA)							
24400	Construction Materials & Supplies		420,000			92,000	68,000
	Subtotal Capital Outlay	0	420,000	0	0	92,000	68,000
	Total Transmission & Distribution Extensions (DMEA)	<u>0</u>	<u>420,000</u>	<u>0</u>	<u>0</u>	<u>92,000</u>	<u>68,000</u>

Municipal Light & Power Fund - 41 Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
51 - Purchased Power							
31910	WAPA Bureau	150,465	173,000	145,200	146,000	165,000	175,000
31940	Municipal Energy Agency	4,286,236	4,510,000	4,360,000	4,479,000	4,645,300	4,784,600
	Subtotal Charges & Services	4,436,701	4,683,000	4,505,200	4,625,000	4,810,300	4,959,600
	Total Purchased Power	4,436,701	4,683,000	4,505,200	4,625,000	4,810,300	4,959,600
55 - Transmission & Distribution							
12100	Regular Salaries	445,741	450,632	450,632	575,481	586,991	598,730
12600	Cell Phone Stipend	950	1,068	1,068	1,068	1,068	1,068
13100	Overtime	1,373	1,500	1,303	1,500	1,500	1,500
14100	Social Security	33,295	34,670	34,655	44,221	45,101	45,999
14200	Pension Contribution	21,557	22,532	22,532	28,774	29,350	29,937
15100	Group Insurance	87,842	91,600	85,371	97,627	101,532	105,593
15300	Worker's Compensation	6,064	5,428	5,428	7,790	7,790	7,790
15400	Unemployment	6,424					
	Subtotal Personnel Services	603,246	607,429	600,988	756,461	773,331	790,618
22100	Operating Materials & Supplies	10,394	14,000	12,000	12,000	12,000	12,000
22800	Uniforms & Protective Clothing	3,184	3,500	392	3,500	3,500	3,500
24300	Street Lights Supplies	832		330			
24325	LED Street Lights	11,202	10,000	9,600	10,000	10,000	10,000
31300	Maintenance Agreement		2,300				
31600	Professional Services	13,964	12,000	3,800	12,000	12,000	12,000
32200	Advertising & Legal Notices			420			
33100	Travel, Education & Training	45	5,000	3,489	4,500	4,500	4,500
33600	Dues, Memberships & Subscriptions	6,179	6,500	6,903	6,500	6,500	6,500
34100	Telephone	4,881	5,000	5,000	5,000	5,000	5,000
35100	Vehicle & Equipment Use & Maint.	35,184	31,665	31,665	15,832	15,832	15,832
35150	Fuel Usage	6,480	6,721	7,410	10,375	7,500	7,500
35200	Future Vehicle & Eq. Replacement	41,034	56,507	56,507	72,944	72,944	72,944
35300	Repairs & Maintenance	35,756	35,000	35,000	35,000	35,000	35,000
36500	Medical Services	934	609	569	609	609	609
37100	Lease Expenses						
38500	IT	1,353	1,351	1,351	1,351	1,351	1,351
38710	Other Expenses						
	Subtotal Charges & Services	171,422	190,153	174,436	189,611	186,736	186,736
46200	Equipment	8,575	5,000	24,915	7,000	7,000	7,000
	Subtotal Capital Outlay	8,575	5,000	24,915	7,000	7,000	7,000
	Total: Transmission & Distribution	783,243	802,582	800,339	953,072	967,067	984,354

Municipal Light & Power Fund - 41
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
57 - Fiber Optic							
24400	Construction Materials & Supplies	17,333	1,200,000	27,892	0	15,000	15,000
31600	Professional Services			979			
	Subtotal Capital Outlay	17,333	1,200,000	28,871	0	15,000	15,000
	Total: Fiber Optic	<u>17,333</u>	<u>1,200,000</u>	<u>28,871</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>
58 - Administration & General							
31100	Liability Insurance	6,860	7,446	8,040	9,736	9,736	9,736
31410	Accounting & Administration Fee	109,549	109,549	109,549	109,549	109,549	109,549
31430	Franchise Tax Equivalents	330,527	331,450	336,815	335,705	344,403	349,400
31600	Professional Services	105	8,200	2,931	8,200	8,200	8,200
32100	Postage	8,388	8,100	8,400	8,400	8,400	8,400
33100	Travel Education & Training	4,005	500	1,850	3,600	3,600	3,600
33600	Dues, Memberships & Subscriptions		550		550	550	550
34200	Natural Gas	2,356	3,100	4,800	4,800	3,600	3,100
34400	Trash Collections	336	330	330	420	420	420
34500	Water Service	240	190	190	190	190	190
34600	Sewer Service	300	300	390	429	472	520
38400	Donations & Contributions	7,881	6,683	7,480	32,855	32,855	32,855
38708	DMEA Acquisition Payments	115,090	115,000	115,000	115,000	115,000	115,000
38710	Other Expenses	198	250	64	250	250	250
38720	Insurance Deductible	2,500					
	Subtotal Charges & Services	588,335	591,648	595,839	629,684	637,225	641,770
42100	Buildings & Improvements		1,750,000	240,000	524,000		
	Subtotal Capital Outlay	0	1,750,000	240,000	524,000	0	0
	Total: Administration & General	<u>588,335</u>	<u>2,341,648</u>	<u>835,839</u>	<u>1,153,684</u>	<u>637,225</u>	<u>641,770</u>
94 & 95 - Transfers/Contributions To Other Funds							
39002	Transfer To General Fund	400,000	500,000	500,000	500,000	500,000	500,000
39048	Transfer To Golf Course	160,000	300,000	300,000	300,000	300,000	300,000
	Total: Transfers To Other Funds	<u>560,000</u>	<u>800,000</u>	<u>800,000</u>	<u>800,000</u>	<u>800,000</u>	<u>800,000</u>
Total: Municipal Light & Power Fund		<u>6,670,700</u>	<u>10,818,968</u>	<u>7,331,987</u>	<u>9,011,443</u>	<u>8,381,120</u>	<u>8,312,089</u>

Sewer Fund

	Estimated 2022	Budget 2023	Estimated 2024	Estimated 2025
Net Position	2,792,988	3,225,222	1,304,107	1,249,746
Revenues:				
Charges & Services	1,799,548	1,991,042	2,199,652	2,430,305
Income from Investments	22,000	24,000	24,000	24,000
Grants				
Miscellaneous	2,725,665	4,170,171	132,673	132,673
Other Financing Sources	<u>1,000,000</u>	<u>71,916</u>		
Total Revenue =	5,547,213	6,257,129	2,356,325	2,586,978
Expenditures:				
Personnel	634,842	751,837	769,414	787,452
Charges & Services	681,488	806,869	697,234	710,815
Capital Outlay	3,062,110	5,685,498	10,000	400,000
Debt Service	267,890	634,039	634,038	634,039
Transfers to Other Funds	<u>468,650</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
Total Expenditures =	5,114,979	8,178,244	2,410,686	2,832,306
Net Position	3,225,222	1,304,107	1,249,746	1,004,419

Sewer Fund - 42
Revenue - 00

Account #	Revenues by Source	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
Charges & Services							
64410	Commercial User Charges	310,295	388,400	388,400	429,300	474,600	524,753
64415	Wholesale User Charges	4,805	7,387	7,387	7,220	7,940	8,740
64420	Residential User Charges	1,023,587	1,354,841	1,369,500	1,513,900	1,673,700	1,850,200
64430	Rural User Charges	600	1,568	780	860	950	1,050
64460	Inactive Tap User Fees	21,913	29,054	23,401	25,800	28,500	31,600
64490	Other Charges For Services	10,447	9,000	10,080	13,962	13,962	13,962
	Subtotal Charges & Services	1,371,647	1,790,250	1,799,548	1,991,042	2,199,652	2,430,305
Income From Investments							
66110	Interest On Investments	1,046	100	22,000	24,000	24,000	24,000
	Subtotal Income From Investments	1,046	100	22,000	24,000	24,000	24,000
Miscellaneous Revenues							
63330	Other State Grants		3,000,000		1,991,249		
63331	USDA Grants		3,000,000				0
66230	Other Rental	6,321	6,321	20,673	20,673	20,673	20,673
66410	System Investment Fees	595,900	534,100	174,950	146,000	91,000	91,000
66570	Other Revenues	11,743	21,000	30,042	21,000	21,000	21,000
66580	Loan Proceeds		0	2,500,000	1,991,249		0
	Subtotal Miscellaneous Revenues	613,964	6,561,421	2,725,665	4,170,171	132,673	132,673
Other Financing Sources							
67794	Transfer From American Rescue Act Fund			1,000,000	71,916		
	Subtotal Other Financing Sources			1,000,000	71,916		
Total: Sewer Fund		1,986,657	8,351,771	5,547,213	6,257,129	2,356,325	2,586,978

Sewer Fund - 42
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
33 - Miscellaneous Sewer Extensions							
24400	Construction Materials & Supplies	0	393,250	34,125	656,000		230,000
31600	Professional Services	25,475	3,500,000	2,500,000	500,000	0	0
31601	Professional Services (Kellog/Rec)						
31602	Professional Services (SLR3-5)				500,000		
	Subtotal Materials & Supplies	25,475	3,893,250	2,534,125	1,656,000	0	230,000
Total: Miscellaneous Sewer Ext.		<u>25,475</u>	<u>3,893,250</u>	<u>2,534,125</u>	<u>1,656,000</u>	<u>0</u>	<u>230,000</u>
34 - Sewer Collection							
12100	Regular Salaries	175,836	173,366	227,192	239,731	244,526	249,416
12200	Part-Time Salaries		12,320				
12600	Cell Phone Stipend	415	324	622	622	622	622
13100	Overtime	944	1,000	2,711	1,000	1,000	1,000
14100	Social Security	13,061	14,306	17,635	18,464	18,830	19,204
14200	Pension Contribution	6,687	8,668	11,360	11,987	12,226	12,471
15100	Group Insurance	41,105	35,882	53,251	64,862	67,456	70,155
15300	Worker's Compensation	3,884	3,619	3,619	3,799	3,799	3,799
15400	Unemployment	8,410					
	Subtotal Personnel Services	250,342	249,486	316,390	340,464	348,460	356,667
22100	Operating Materials & Supplies	14,318	12,000	8,680	18,000	12,000	12,000
22800	Uniforms & Protective Clothing	1,593	750	1,105	1,500	1,500	1,500
24200	Repair Parts & Materials	11,021	26,000	5,000	27,500	26,700	27,500
31300	Maintenance Agreement		4,200	7,589	5,000		
31600	Professional Services	16,844	21,000	18,843	21,000	21,000	21,000
33100	Travel, Education & Training	556	2,000	1,590	2,000	2,000	2,000
33600	Dues, Memberships, & Subscriptions		250		250	250	250
34100	Telephone		400		400	400	400
34200	Natural Gas	1,466	2,000	2,500	2,000	2,000	2,000
34300	Electricity	7,274	7,000	7,000	7,000	7,000	7,000
35100	Vehicle & Equipment Use & Maint.	30,061	30,061	30,061	15,040	15,040	15,040
35150	Fuel Usage	4,907	4,658	6,000	8,257	5,000	5,000
35200	Future Vehicle & Eq. Replacement	38,534	49,654	49,654	49,654	49,654	49,654
35300	Repairs & Maintenance			3,729			
37100	Lease Expense		1,100	1,157	1,100	1,100	1,100
38710	Other Expenses	109	500	268	500	500	500
	Subtotal Charges & Services	126,683	161,573	143,176	159,201	144,144	144,944
46200	Equipment	69,973	1,800	260,685	0	0	0
	Subtotal Capital Outlay	69,973	1,800	260,685	0	0	0
Total: Sewer Collection		<u>446,998</u>	<u>412,859</u>	<u>720,251</u>	<u>499,665</u>	<u>492,604</u>	<u>501,611</u>

Sewer Fund - 42
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
36 - Sewer Plant Operations							
12100	Regular Salaries	196,928	223,763	223,763	295,278	301,184	307,207
12600	Cell Phone Stipend	999	1,067	1,067	1,067	1,067	1,067
14100	Social Security	14,801	17,199	17,199	22,670	23,122	23,583
14200	Pension Contribution	8,448	11,188	11,188	14,764	15,059	15,360
15100	Group Insurance	50,806	57,779	60,090	73,204	76,132	79,177
15300	Worker's Compensation	4,736	4,190	5,144	4,390	4,390	4,390
15400	Unemployment	2,869					
	Subtotal Personnel Services	279,587	315,187	318,452	411,373	420,954	430,785
22100	Operating Materials & Supplies	5,778	9,000	7,000	7,500	12,800	13,100
22200	Chemicals & Lab Supplies	35,120	45,000	36,000	38,000	39,000	40,000
22800	Uniforms & Protective Clothing	610	800	500	600	650	700
24200	Repair Parts & Materials	28,138	58,000	47,000	21,000	35,000	35,000
25100	Gas & Diesel	907	1,500	1,500	1,628	1,628	1,628
25300	Oil & Lubricants	2,202	2,500	2,500	2,500	2,500	2,500
31300	Maintenance Agreement		1,900	1,216			
31600	Professional Services	17,174	21,500	17,500	142,000	18,000	18,500
31820	Discharge Permits	7,827	8,500	8,379	8,500	8,500	8,500
33100	Travel, Education & Training	390	1,500	750	2,000	2,000	2,000
33600	Dues, Memberships, & Subscriptions	110	300	300	250	250	250
34100	Telephone	531	1,000	600	600	600	600
34200	Natural Gas	5,896	8,000	8,000	9,600	10,000	10,500
34300	Electricity	93,206	102,000	102,000	102,000	102,000	102,000
34400	Trash Collections	1,008	1,000	1,000	1,000	1,000	1,000
34500	Water Service	8,588	7,500	7,500	7,500	7,500	7,500
34600	Sewer Service	300	300	300	300	300	300
35100	Vehicle & Equipment Use & Maint.	12,519	19,336	19,336	12,210	12,210	12,210
35150	Fuel Usage	920	1,200	1,400	2,009	1,300	1,300
35200	Future Vehicle & Eq. Replacement	12,306	16,311	16,311	17,616	17,616	17,616
35300	Repairs & Maintenance	10,991					
36500	Medical Services		25	80	25	25	25
38500	IT	78	80	80	80	80	80
38710	Other Expenses		250		250	250	250
	Subtotal Charges & Services	244,599	307,502	279,252	377,168	273,209	275,559
46200	Equipment	4,571	25,000	18,000	47,000	10,000	10,000
	Subtotal Capital Outlay	4,571	25,000	18,000	47,000	10,000	10,000
Total: Sewer Plant Operations		<u>528,757</u>	<u>647,689</u>	<u>615,704</u>	<u>835,541</u>	<u>704,163</u>	<u>716,344</u>

Sewer Fund - 42
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
38 - Plant Expansion							
24400	Construction Materials & Supplies		50,000				
31600	Professional Services	32,210	3,000,000	249,300	3,982,498		160,000
	Subtotal Charges & Services	32,210	3,050,000	249,300	3,982,498	0	160,000
	Total: Plant Expansion	<u>32,210</u>	<u>3,050,000</u>	<u>249,300</u>	<u>3,982,498</u>	<u>0</u>	<u>160,000</u>
39 - Sewer Administration & General							
31100	Liability Insurance	11,904	13,815	13,815	16,895	16,895	16,895
31410	Accounting & Administration Fee	114,894	114,894	114,894	114,894	114,894	114,894
31430	Franchise Tax Equivalents	67,502	68,060	89,063	89,473	98,854	109,285
31600	Professional Services		7,200	1,647	7,200	7,200	7,200
32100	Postage	8,388	8,500	8,500	8,500	8,500	8,500
33600	Dues, Memberships & Subscriptions	295					
34100	Telephone	310	360	360	360	360	360
38400	Donations & Contributions	7,881	6,683	7,480	32,854	32,854	32,854
38500	IT	324	324	324	324	324	324
38710	Other Expenses	3,367	4,000	22,977			
38720	Insurance Deductible						
	Subtotal Charges & Services	214,865	223,836	259,060	270,500	279,881	290,312
	Total: Sewer Admin. & General	<u>214,865</u>	<u>223,836</u>	<u>259,060</u>	<u>270,500</u>	<u>279,881</u>	<u>290,312</u>
90 - Sewer Fund Non-Departmental							
38910	Principal Payments	118,906	123,363	173,714	379,502	391,925	405,850
38920	Interest Expense	54,958	110,953	94,176	254,537	242,113	228,189
	Subtotal Prin. & Int. Charges	173,864	234,316	267,890	634,039	634,038	634,039
	Total: Sewer Non-Departmental	<u>173,864</u>	<u>234,316</u>	<u>267,890</u>	<u>634,039</u>	<u>634,038</u>	<u>634,039</u>
95 - Transfers To Other Funds							
39002	Transfer to General Fund	200,000	368,650	368,650	300,000	300,000	300,000
39048	Transfer to Golf Course Fund	121,250	100,000	100,000			
	Total: Transfers to Other Funds	<u>321,250</u>	<u>468,650</u>	<u>468,650</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
Total: Sewer Fund		<u>1,743,419</u>	<u>8,930,599</u>	<u>5,114,979</u>	<u>8,178,244</u>	<u>2,410,686</u>	<u>2,832,306</u>

Water Fund

	Estimated 2022	Budget 2023	Estimated 2024	Estimated 2025
Net Position	3,055,183	2,910,341	2,206,227	1,354,246
Revenues:				
Charges & Services	2,133,540	2,301,400	2,385,481	2,472,767
Income from Investments	22,000	25,000	24,000	22,780
Miscellaneous	<u>154,850</u>	<u>118,950</u>	<u>115,750</u>	<u>115,750</u>
Total Revenue =	2,310,390	2,445,350	2,525,231	2,611,297
Expenditures:				
Personnel	430,358	500,384	511,679	523,266
Charges & Services	1,591,366	1,814,079	1,890,534	1,882,364
Capital Outlay	35,208	480,000	625,000	415,000
Transfers to Other Funds	<u>398,300</u>	<u>355,000</u>	<u>350,000</u>	<u>355,000</u>
Total Expenditures =	2,455,232	3,149,463	3,377,213	3,175,630
Net Position	2,910,341	2,206,227	1,354,246	789,913

Water Fund - 45**Revenue - 00**

Account #	Revenues by Source	2021 Estimated	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
Charges & Services							
64410	Commercial User Charges	543,754	570,000	578,000	622,800	645,781	669,610
64415	Wholesale User Charges	103,907	126,000	111,000	122,500	127,000	131,707
64416	Raw Water	20,706	18,400	16,440	18,400	18,400	18,400
64417	Tri County Augmentation	3,617					
64420	Residential User Charges	1,313,633	1,391,000	1,399,000	1,507,400	1,563,000	1,620,600
64430	Rural User Charges	22,859	24,500	24,100	25,300	26,300	27,450
64490	Other Charges For Services	4,709	2,500	5,000	5,000	5,000	5,000
	Subtotal Charges & Services	<u>2,013,185</u>	<u>2,132,400</u>	<u>2,133,540</u>	<u>2,301,400</u>	<u>2,385,481</u>	<u>2,472,767</u>
Income From Investments							
66110	Interest On Investments	1,394	450	22,000	25,000	24,000	22,780
	Subtotal Income From Investments	<u>1,394</u>	<u>450</u>	<u>22,000</u>	<u>25,000</u>	<u>24,000</u>	<u>22,780</u>
Miscellaneous Revenues							
63330	State Grant						
66225	State Loan			0		0	
66230	Other Rental	750	750	750	750	750	750
66410	System Investment Fees	391,900	228,809	102,600	82,000	80,000	80,000
66411	Water Tapping Fee	31,400	8,500	8,500	5,000	5,000	5,000
66570	Other Revenues	22,107	29,000	43,000	31,200	30,000	30,000
	Subtotal Miscellaneous Revenues	<u>446,157</u>	<u>267,059</u>	<u>154,850</u>	<u>118,950</u>	<u>115,750</u>	<u>115,750</u>
Total: Water Fund		<u><u>2,460,736</u></u>	<u><u>2,399,909</u></u>	<u><u>2,310,390</u></u>	<u><u>2,445,350</u></u>	<u><u>2,525,231</u></u>	<u><u>2,611,297</u></u>

Water Fund - 45
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
41 - Source Of Supply							
22100	Operating Materials & Supplies	157	2,000	429	2,000	2,000	2,000
31300	Maintenance Agreement		1,900				
31600	Professional Services	42,442	60,000	19,049	10,000	10,000	10,000
31970	Tri-County (Dallas) Contract	318,620	319,000	318,620	319,000	319,000	319,000
33600	Dues, Memberships & Subscriptions	8,758	8,500	9,310	10,000	10,000	10,000
35100	Vehicle & Equipment Use & Maint.	12,907	16,895	16,895	11,235	11,235	11,235
35150	Fuel Usage	1,251	1,240	1,900	3,023	2,000	2,000
35200	Future Vehicle & Eq. Replacement	7,417	9,955	9,955	11,249	11,249	11,249
	Subtotal Charges & Services	391,552	419,490	376,158	366,507	365,484	365,484
	Total: Source Of Supply	<u>391,552</u>	<u>419,490</u>	<u>376,158</u>	<u>366,507</u>	<u>365,484</u>	<u>365,484</u>
42 - Mountain Water							
22100	Operating Materials & Supplies				60,000	160,000	160,000
31600	Professional Services		123,500	67,642	25,000		
	Subtotal Charges & Services	0	123,500	67,642	85,000	160,000	160,000
	Total: Mountain Water	<u>0</u>	<u>123,500</u>	<u>67,642</u>	<u>85,000</u>	<u>160,000</u>	<u>160,000</u>
43 - Water Treatment							
31600	Professional Services	604,886	689,600	680,000	758,200	834,020	835,000
	Subtotal Charges & Services	604,886	689,600	680,000	758,200	834,020	835,000
	Total: Water Treatment	<u>604,886</u>	<u>689,600</u>	<u>680,000</u>	<u>758,200</u>	<u>834,020</u>	<u>835,000</u>
44 - Pumping Stations							
34300	Electricity	9,188	8,900	9,000	9,000	9,000	9,000
	Subtotal Charges & Services	9,188	8,900	9,000	9,000	9,000	9,000
	Total: Pumping Stations	<u>9,188</u>	<u>8,900</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
46 - Transmission & Distribution							
12100	Regular Salaries	257,329	296,631	296,631	353,245	360,310	367,516
12200	Part-Time Salaries		12,320				
12600	Cell Phone Stipend	847	424	1,021	847	847	847
13100	Overtime	2,964	4,000	4,999	4,000	4,000	4,000
14100	Social Security	20,675	23,973	23,153	27,394	27,935	28,486
14200	Pension Contribution	11,532	14,832	14,832	17,662	18,015	18,376
15100	Group Insurance	61,545	77,004	77,004	83,393	86,729	90,198
15300	Worker's Compensation	13,235	11,824	12,719	13,843	13,843	13,843
15400	Unemployment	11,136					
	Subtotal Personnel Services	379,263	441,008	430,358	500,384	511,679	523,266

Water Fund - 45
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
22100	Operating Materials & Supplies	21,033	13,500	13,500	26,000	20,000	20,000
22800	Uniforms & Protective Clothing	1,346	12,000	6,698	1,500	1,500	1,500
24200	Repair Parts & Materials	75,634	70,000	82,576	80,000	80,000	80,000
24600	Asphalt & Other Surfacing	1,187	15,000	15,000	10,000	10,000	1,000
31300	Maintenance Agreement		1,900	4,261	5,000		
31600	Professional Services	3,074	55,000	5,748	70,000	25,000	25,000
33100	Travel, Education & Training	3,455	9,000	516	1,000	1,000	1,000
33600	Dues, Memberships & Subscriptions		100	450	200	350	200
35100	Vehicle Equipment Use & Maint.	45,031	45,031	45,031	39,403	39,403	39,403
35150	Fuel Usage	9,291	7,755	12,399	18,692	11,000	11,000
35200	Future Vehicle & Eq. Replacement	27,203	40,098	40,098	65,230	65,230	65,230
35300	Repairs & Maintenance	1,035		1,173	1,500	1,500	1,500
36500	Medical Services	650	2,875	203	300	300	300
38500	IT	676	678	678	678	678	678
38710	Other Expenses	522					
	Subtotal Charges & Services	190,137	272,937	228,331	319,503	255,961	246,811
43200	Improvements Other Than Buildings	17,095			30,000	10,000	10,000
46200	Equipment	3,523	10,000	26,438			
	Subtotal Capital Outlay	20,618	10,000	26,438	30,000	10,000	10,000
	Total: Transmission & Distribution	590,018	723,945	685,127	849,887	777,640	780,077
49 - Administration & General							
31100	Liability Insurance	9,803	11,376	11,376	13,913	13,913	13,913
31410	Accounting & Administration Fee	96,611	96,611	96,611	96,611	96,611	96,611
31430	Franchise Tax Equivalents	100,359	109,295	109,295	109,295	109,295	109,295
31600	Professional Services	4,389	8,500	1,458	18,500	8,500	8,500
32000	Postage	8,388	9,200	9,200	9,200	9,200	9,200
33100	Travel, Education & Training	3,044	1,500	945	1,000	1,000	1,000
33600	Dues, Memberships, & Subscriptions	115	250		1,000	1,200	1,200
34100	Telephone	310	400	400	400	400	400
34500	Water Service	830	850	850	850	850	850
35200	Future Vehicle & Eq. Replacement						
35250	Facility Maintenance Charge						
38400	Donations & Contributions				25,000	25,000	25,000
38710	Other Expenses	14	100	100	100	100	100
38720	Insurance Deductible	2,500					
	Subtotal Charges & Services	226,363	238,082	230,235	275,869	266,069	266,069
	Total: Water Admin. & General	226,363	238,082	230,235	275,869	266,069	266,069

Water Fund - 45
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
50 - Miscellaneous Water Projects							
24400	Construction Materials & Supplies	73,341	395,000	8,770	100,000	365,000	155,000
31600	Professional Services	649,644	45,000		350,000	250,000	250,000
	Subtotal Capital Outlay	722,985	440,000	8,770	450,000	615,000	405,000
	Total: Miscellaneous Water Projects	<u>722,985</u>	<u>440,000</u>	<u>8,770</u>	<u>450,000</u>	<u>615,000</u>	<u>405,000</u>
95 - Transfers To Other Funds							
39002	Transfer to General Fund	100,000	298,300	298,300	300,000	300,000	300,000
39048	Transfer to Golf Course Fund	136,250	132,000	100,000	55,000	50,000	55,000
	Total: Miscellaneous Water Projects	<u>236,250</u>	<u>430,300</u>	<u>398,300</u>	<u>355,000</u>	<u>350,000</u>	<u>355,000</u>
Total: Water Fund		<u>2,781,242</u>	<u>3,073,817</u>	<u>2,455,232</u>	<u>3,149,463</u>	<u>3,377,213</u>	<u>3,175,630</u>

Refuse Fund

	Estimated 2022	Budget 2023	Estimated 2024	Estimated 2025
Net Position	<u>1,011,386</u>	<u>1,027,381</u>	<u>970,744</u>	<u>938,768</u>
Revenues:				
Charges & Services	803,305	1,091,282	1,102,542	1,112,452
Income from Investments	9,950	16,500	14,000	12,750
Miscellaneous	<u>13,185</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>
Total Revenue =	826,440	1,120,282	1,129,042	1,137,702
Expenditures:				
Personnel	137,853	163,851	167,509	171,261
Charges & Services	672,592	813,068	793,509	794,005
Transfers to Other Funds	<u>0</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Total Expenditures =	810,445	1,176,919	1,161,018	1,165,266
Net Position	1,027,381	970,744	938,768	911,204

Refuse Fund - 47**Revenue - 00**

Account #	Revenues by Source	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
Charges & Services							
64410	Commercial User Charges	225,643	217,980	225,100	305,500	309,090	312,000
64415	Wholesale User Charges	14,626	12,456	15,940	21,452	21,452	21,452
64420	Residential User Charges	548,856	501,406	562,265	764,330	772,000	779,000
	Subtotal Charges & Services	<u>789,125</u>	<u>731,842</u>	<u>803,305</u>	<u>1,091,282</u>	<u>1,102,542</u>	<u>1,112,452</u>
Income From Investments							
66110	Interest On Investments	396	165	9,950	16,500	14,000	12,750
	Subtotal Income From Investments	<u>396</u>	<u>165</u>	<u>9,950</u>	<u>16,500</u>	<u>14,000</u>	<u>12,750</u>
Miscellaneous Revenues							
66570	Other Revenues	8,038	12,500	13,185	12,500	12,500	12,500
	Subtotal Miscellaneous Revenues	<u>8,038</u>	<u>12,500</u>	<u>13,185</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>
Total: Refuse Fund		<u><u>797,559</u></u>	<u><u>744,507</u></u>	<u><u>826,440</u></u>	<u><u>1,120,282</u></u>	<u><u>1,129,042</u></u>	<u><u>1,137,702</u></u>

Refuse Fund - 47
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
31 - Trash Collection							
12100	Regular Salaries	89,878	95,320	97,226	118,313	120,679	123,093
12600	Cell Phone Stipend	36	213	0	213	213	213
13100	Overtime	868	1,500	1,860	1,500	1,500	1,500
14100	Social Security	7,084	7,423	7,580	9,182	9,363	9,548
14200	Pension Contribution	3,747	4,766	4,861	5,916	6,034	6,155
15100	Group Insurance	19,687	21,925	22,802	24,828	25,821	26,854
15300	Worker's Compensation	3,780	3,523	3,523	3,899	3,899	3,899
15400	Unemployment	6,255					
	Subtotal Personnel Services	131,335	134,670	137,853	163,851	167,509	171,261
22100	Operating Materials & Supplies	23,317	500	1,399	3,000	2,500	2,500
22150	Trash Can Replacements		49,200	50,000	50,000	50,000	50,000
22800	Uniforms & Protective Clothing	110	300	134	1,500	1,500	1,500
31100	Liability Insurance	1,709	1,983	2,003	2,888	2,888	2,888
31300	Maintenance Agreement		1,900				
31410	Accounting & Administration Fee	98,176	98,176	98,176	98,176	98,176	98,176
31430	Franchise Tax Equivalents	39,311	36,592	40,165	54,564	55,127	55,623
31600	Professional Services				5,000	5,000	5,000
32100	Postage	8,388	8,500	8,500	8,500	8,500	8,500
35100	Vehicle & Equipment Use & Maint.	69,000	69,000	69,000	116,430	116,430	116,430
35150	Fuel Usage	24,567	23,011	34,200	49,622	30,000	30,000
35200	Future Vehicle & Eq. Replacement	93,299	120,715	120,715	130,138	130,138	130,138
36500	Medical Services	219	250	250	250	250	250
38300	Trash Dumping Fees	239,853	248,000	248,000	293,000	293,000	293,000
38400	Donations & Contributions						
38710	Other Expenses	93		50			
38720	Insurance Deductible						
	Subtotal Charges & Services	598,042	658,127	672,592	813,068	793,509	794,005
	Total: Trash Collection	<u>729,377</u>	<u>792,797</u>	<u>810,445</u>	<u>976,919</u>	<u>961,018</u>	<u>965,266</u>
95 - Transfers To Other Funds							
39002	Transfer To General Fund	100,000			200,000	200,000	200,000
	Total: Transfers To Other Funds	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Total: Refuse Fund		<u><u>829,377</u></u>	<u><u>792,797</u></u>	<u><u>810,445</u></u>	<u><u>1,176,919</u></u>	<u><u>1,161,018</u></u>	<u><u>1,165,266</u></u>

Golf Course Fund

	Estimated 2022	Budget 2023	Estimated 2024	Estimated 2025
Unrestricted Net Position	10	1,934	1,000	5,000
Revenues:				
Charges & Services	749,516	795,400	793,900	794,400
Transfers From Other Funds	<u>500,000</u>	<u>355,000</u>	<u>350,000</u>	<u>355,000</u>
Total Revenue =	1,249,516	1,150,400	1,143,900	1,149,400
Expenditures:				
Personnel	664,449	532,723	544,935	557,461
Charges & Services	450,624	453,714	453,114	453,714
Capital Outlay	12,302	44,000	24,000	24,000
Debt Service	<u>120,217</u>	<u>120,898</u>	<u>117,851</u>	<u>114,804</u>
Total Expenditures =	1,247,592	1,151,335	1,139,900	1,149,979
Unrestricted Net Position	1,934	1,000	5,000	4,421

Golf Course Fund - 48
Revenue - 00

Account #	Revenues by Source	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
Golf Course Revenue							
64609	Memberships	50,556	54,000	62,064	68,000	68,000	68,000
64610	Green Fees	414,284	355,000	383,717	410,000	410,000	410,000
64611	Cart Rental	187,497	167,000	179,849	200,000	200,000	200,000
64612	Course Improvement Fee	36,464	35,000	36,000	36,000	36,000	36,000
64613	Driving Range	20,331	17,000	19,242	19,000	18,000	18,000
64614	Pro shop	60,157	46,500	52,031	50,000	50,000	50,000
64616	Lessons	7,333	4,500	6,135	5,000	5,000	5,000
64677	School Programs	1,250		1,250			
66230	Other Rental	2,525	2,000	2,292	2,500	2,200	2,500
66275	Snack Bar Rental	600	1,200	1,200	2,000	1,800	2,000
66300	Beverages	309	300	122	300	300	300
66536	Advertising	1,100	2,600	2,450	2,600	2,600	2,600
63335	CARES Act	19,049					
66570	Other Revenues	1,364		3,164			
	Subtotal Golf Course	802,819	685,100	749,516	795,400	793,900	794,400
Other Financing Sources							
67741	Transfer Form ML&P	160,000	300,000	300,000	300,000	300,000	300,000
67742	Transfer From Sewer	121,250	100,000	100,000			
67745	Transfer From Water	136,250	132,000	100,000	55,000	50,000	55,000
	Total Subsidies	417,500	532,000	500,000	355,000	350,000	355,000
Total - Golf Course Fund		1,220,319	1,217,100	1,249,516	1,150,400	1,143,900	1,149,400

Golf Course Fund - 48
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2024 Estimated
40 - Operations Expenses							
12100	Salaries	127,727	182,093	135,000	134,762	137,457	140,206
12200	Part-Time Salaries	70,233	60,000	69,970	72,468	73,917	75,396
12600	Cell Phone Stipend	732	780	708	708	708	708
13100	Overtime		500		500	500	500
14100	Social Security & Medicare	14,791	18,618	15,734	15,946	16,263	16,586
14200	Pension Contributions	6,263	9,105	6,750	6,738	6,873	7,010
15100	Group Insurance	39,922	42,678	42,553	43,630	45,375	47,190
15300	Worker's Compensation	5,440	4,476	4,476	4,955	4,955	4,955
15400	Unemployment	4,362		7,863			
	Subtotal Personnel	269,470	318,250	283,054	279,707	286,048	292,552
22100	Operating Materials & Supplies	29,054	27,500	20,000	28,500	28,000	28,500
22200	Chemicals & Lab Supplies	36,005	45,000	47,405	45,000	45,000	45,000
25100	Gas & Diesel	11,782	11,500	12,103	11,500	11,500	11,500
31100	Liability Insurance	6,656	7,758	7,924	9,410	9,410	9,410
31600	Professional Services	1,718	1,750	1,630	1,850	1,800	1,850
32200	Advertising & Legal Notices	532	300	496	300	300	300
33100	Travel, Education, & Training	514	550	0		550	
33600	Dues, Memberships, & Subscriptions	2,870	600	2,870	650	650	650
34200	Natural Gas	1,572	2,500	2,500	2,500	2,500	2,500
34300	Electricity	9,765	8,500	8,500	8,500	8,500	8,500
34400	Trash Collections	1,344	1,200	1,200	1,200	1,200	1,200
34500	Water	6,037	6,000	6,000	6,000	6,000	6,000
35100	Vehicle & Equipment Usage	22,500	22,500	22,500	18,300	18,300	18,300
35200	Future Vehicle & Eq. Replacement	53,690	69,162	69,162	70,641	70,641	70,641
35300	Repairs & Maintenance	9,151	27,000	1,598	10,000	10,000	10,000
36500	Medical Services	916	550	280	550	550	550
38710	Other Expenses		100	48	100	100	100
	Subtotal Charges & Services	194,106	232,470	204,216	215,001	215,001	215,001
42100	Buildings & Improvements		30,000	9,942	10,000	20,000	20,000
46200	Equipment	13,365	4,000	2,360	4,000	4,000	4,000
	Subtotal Capital Outlay	13,365	34,000	12,302	14,000	24,000	24,000
Total- Operations Expenses		<u>476,941</u>	<u>584,720</u>	<u>499,572</u>	<u>508,708</u>	<u>525,049</u>	<u>531,553</u>

Golf Course Fund - 48
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2024 Estimated
41 - Clubhouse							
12100	Salaries	236,910	170,953	236,157	123,305	125,771	128,287
12200	Part-Time Salaries	55,734	50,000	60,558	62,640	63,893	65,171
12600	Cell Phone Stipend	1,583	743	1,256	743	743	743
13100	Overtime	540	250	519	250	250	250
14100	Social Security & Medicare	20,052	16,979	22,834	14,301	14,585	14,875
14200	Pension Contributions	9,831	8,548	11,808	6,165	6,289	6,414
15100	Group Insurance	45,386	48,743	43,654	43,592	45,336	47,149
15300	Worker's Compensation	1,840	1,714	2,829	2,020	2,020	2,020
15400	Unemployment			1,779			
	Subtotal Personnel	371,876	297,930	381,394	253,016	258,886	264,909
22100	Operating Materials & Supplies	16,071	14,500	11,000	15,000	14,500	15,000
22400	Pro-Shop Supplies	38,697	30,000	38,412	30,000	30,000	30,000
25100	Gas & Diesel	8,006	6,500	10,400	6,700	6,600	6,700
31100	Liability Insurance	8,807	10,220	10,322	12,499	12,499	12,499
31300	Maintenance Agreement	5,571	6,500	5,160	6,500	6,500	6,500
31600	Professional Services	1,778	2,000	316	2,000	2,000	2,000
32200	Advertising & Legal Notices	819	2,000	1,423	2,000	2,000	2,000
33100	Travel, Education, & Training		1,000	330	1,000	1,000	1,000
33600	Dues, Memberships, & Subscriptions	1,317	1,300	475	1,300	1,300	1,300
34100	Telephone	2,934	2,000	2,300	2,300	2,300	2,300
34200	Natural Gas	3,148	3,500	3,500	3,500	3,500	3,500
34300	Electricity	24,626	21,000	21,000	21,000	21,000	21,000
34500	Water	389	350	350	350	350	350
35100	Vehicle & Equipment Usage	11,500	11,500	11,500	5,750	5,750	5,750
35200	Future Vehicle & Eq. Replacement	30,716	33,623	33,623	33,623	33,623	33,623
35300	Repairs & Maintenance	1,161		776			
36500	Medical Services	200		200			
38100	Bank Charges	13,971		13,000	13,000	13,000	13,000
38500	IT	451	450	450	450	450	450
38710	Other Expenses	162		130			
	Subtotal Charges & Services	170,324	146,443	164,667	156,972	156,372	156,972
42100	Buildings & Improvements	19,734			30,000		
	Subtotal Capital Outlay	19,734	0	0	30,000	0	0
Total- Clubhouse		<u>561,934</u>	<u>444,373</u>	<u>546,061</u>	<u>439,988</u>	<u>415,258</u>	<u>421,881</u>

Golf Course Fund - 48
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2024 Estimated
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
	Total- Administration & General	81,741	81,741	81,741	81,741	81,741	81,741
85 - COVID19							
22100	Operating Materials & Supplies	19,049					
	Subtotal Charges & Services	19,049					
	Total- COVID19	19,049					
90 - Golf Course Bond Costs							
38910	Principal Payments	101,575	101,575	101,575	101,575	101,575	101,575
38920	Interest Expense	10,956	18,642	18,642	19,323	16,276	13,229
	Subtotal Golf Course Bond Costs	112,531	120,217	120,217	120,898	117,851	114,804
Total - Golf Course Fund		1,252,196	1,231,050	1,247,592	1,151,335	1,139,900	1,149,979

Perpetual Care Fund

	Estimated 2022	Budget 2023	Estimated 2024	Estimated 2025
Fund Balance	<u>65,205</u>	<u>71,595</u>	<u>74,095</u>	<u>76,595</u>
Revenues:				
Cemetery Lots	<u>6,390</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
Total Revenue =	<u>6,390</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
Expenditures:				
Capital Outlay	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total Expenditures =	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Fund Balance	71,595	74,095	76,595	79,095

Perpetual Care Fund - 51
Revenue - 00

Account #	Revenues By Source	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
64520	Cemetery Lots	7,905	3,500	6,390	3,500	3,500	3,500
		7,905	3,500	6,390	3,500	3,500	3,500
Total - Perpetual Care Fund		7,905	3,500	6,390	3,500	3,500	3,500

Perpetual Care Fund - 51
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
33 - Cemetery							
49100	Cemetery Lots	1,050	1,000	0	1,000	1,000	1,000
	Subtotal Capital Outlay	1,050	1,000	0	1,000	1,000	1,000
Total - Perpetual Care		1,050	1,000	0	1,000	1,000	1,000

Internal Service Fund

	Estimated 2022	Budget 2023	Estimated 2024	Estimated 2025
Net Position	604,642	573,307	726,225	1,014,669
Revenues:				
Charges & Services	1,319,108	1,411,801	1,340,557	1,340,557
Income from Investments	3,500	14,000	19,750	26,750
Miscellaneous	196,916	0	0	0
Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue =	1,519,524	1,425,801	1,360,307	1,367,307
Expenditures:				
Personnel	278,517	306,313	313,343	320,555
Charges & Services	728,717	719,570	704,520	704,520
Capital Outlay	<u>543,625</u>	<u>247,000</u>	<u>54,000</u>	<u>54,000</u>
Total Expenditures =	1,550,859	1,272,883	1,071,863	1,079,075
Net Position	573,307	726,225	1,014,669	1,302,901

Internal Service Fund - 71

Revenue - 00

Account #	Revenues by Source	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
Charges & Services							
64730	Equipment Maintenance Services	444,523	470,574	470,574	422,609	422,609	422,609
64735	Equipment Fuel Charges	109,262	106,150	130,341	190,885	122,145	122,145
64740	Equipment Replacement Charges	587,988	718,193	718,193	798,307	795,803	795,803
	Subtotal Charges & Services	<u>1,141,773</u>	<u>1,294,917</u>	<u>1,319,108</u>	<u>1,411,801</u>	<u>1,340,557</u>	<u>1,340,557</u>
Income From Investments							
66110	Interest On Investments	249	200	3,500	14,000	19,750	26,750
	Subtotal Income From Investments	<u>249</u>	<u>200</u>	<u>3,500</u>	<u>14,000</u>	<u>19,750</u>	<u>26,750</u>
Miscellaneous Revenues							
63330	Other State Grants						
66570	Other Revenue			4,436			
67210	Sale Of Assets	51,692		50,000			
67220	Insurance Recoveries	4,400		142,480			
	Subtotal Miscellaneous Revenues	<u>56,092</u>	<u>0</u>	<u>196,916</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Sources							
67795	Transfer From Back the Badge Fund	131,791					
	Subtotal Other Financing Revenue	<u>131,791</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Internal Service Fund		<u><u>1,329,905</u></u>	<u><u>1,295,117</u></u>	<u><u>1,519,524</u></u>	<u><u>1,425,801</u></u>	<u><u>1,360,307</u></u>	<u><u>1,367,307</u></u>

Internal Service Fund - 71
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
62 - Service Facility							
12100	Regular Salaries	189,613	198,044	198,044	222,267	226,712	231,247
12200	Part Time Salaries			590			
12600	Cell Phone Stipend	59	132	60	132	132	132
13100	Overtime	13	100	338	100	100	100
14100	Social Security	13,626	15,168	15,226	17,021	17,361	17,708
14200	Pension Contribution	7,262	9,902	9,902	11,113	11,336	11,562
15100	Group Insurance	54,989	49,851	49,851	50,577	52,600	54,704
15300	Worker's Compensation	4,787	4,279	4,506	5,102	5,102	5,102
15400	Unemployment	2,700					
	Subtotal Personnel Services	273,049	277,476	278,517	306,313	313,343	320,555
22100	Operating Materials & Supplies	20,468	28,000	25,000	37,600	22,000	22,000
22800	Uniforms & Protective Clothing	713	700	27	700	700	700
25100	Gas & Diesel	116,544	92,000	135,240	151,400	151,400	151,400
25300	Oil & Lubricants	11,086	8,600	15,878	16,332	16,332	16,332
25400	Tires, Batteries, & Accessories	24,108	25,000	30,815	33,900	33,900	33,900
31100	Liability Insurance	1,709	1,983	2,003	2,425	2,425	2,425
31300	Maintenance Agreement	26,506	25,300	25,300	26,500	26,500	26,500
33100	Travel, Education & Training	400	900	710	2,200	1,500	1,500
33600	Dues, Memberships & Subscriptions	2,475	3,900	2,650	2,650	3,900	3,900
34100	Telephone	967	900	900	900	900	900
34200	Natural Gas	3,394	3,600	3,800	3,852	3,852	3,852
34300	Electricity	4,619	5,000	5,000	5,000	5,000	5,000
34400	Trash Collection	336	325	325	325	325	325
34500	Water Service	151	164	164	164	164	164
34600	Sewer Service	300	300	300	300	300	300
35100	Vehicle Equipment Use & Maint.	28,472	39,871	39,871	22,024	22,024	22,024
35150	Fuel Usage	6,007	6,277	6,277	6,035	6,035	6,035
35200	Future Vehicle & Eq. Replacement	34,395	44,135	44,135	44,135	44,135	44,135
35300	Repairs & Maintenance			2,058	3,100	3,100	3,100
35310	Fleet Maintenance	237,358	182,000	229,423	247,776	247,776	247,776
38500	IT	676	678	678	678	678	678
38710	Other Expenses	427	275	48,994	275	275	275
	Subtotal Charges & Services	521,111	469,908	619,548	608,271	593,221	593,221
42100	Buildings & Improvements	0	14,500	14,705	10,500	50,000	50,000
46200	Equipment	6,320	4,000	6,462	4,000	4,000	4,000
	Subtotal Capital Outlay	6,320	18,500	21,167	14,500	54,000	54,000
Total: Service Facility		800,480	765,884	919,232	929,084	960,564	967,776

Internal Service Fund - 71
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
65 - Administration & General							
31100	Liability Insurance	26,592	30,509	30,917	37,312	37,312	37,312
31410	Accounting & Administration Fee	71,387	71,387	71,387	71,387	71,387	71,387
38710	Other Expenses	27	100	26	100	100	100
38720	Insurance Deductible	1,000	2,500	6,839	2,500	2,500	2,500
	Subtotal Charges & Services	99,006	104,496	109,169	111,299	111,299	111,299
	Total: Administration & General	<u>99,006</u>	<u>104,496</u>	<u>109,169</u>	<u>111,299</u>	<u>111,299</u>	<u>111,299</u>
 70 - Capital Equipment Replacement							
46200	Equipment	420,020	177,000	184,417	182,500		
46300	Vehicles	160,128	316,000	338,041	50,000		
	Subtotal Capital Outlay	580,148	493,000	522,458	232,500	0	0
	Total:						
	Capital Equipment Replacement	<u>580,148</u>	<u>493,000</u>	<u>522,458</u>	<u>232,500</u>	<u>0</u>	<u>0</u>
Total: Internal Service Fund		<u>1,479,634</u>	<u>1,363,380</u>	<u>1,550,859</u>	<u>1,272,883</u>	<u>1,071,863</u>	<u>1,079,075</u>

Debt Service Fund

	Estimated 2022	Budget 2023	Estimated 2024	Estimated 2025
Fund Balance	<u>6,703</u>	<u>8,478</u>	<u>8,478</u>	<u>8,478</u>
Revenues:				
Intergovernmental	0	0	0	0
Income from Investments	1,775	0	0	0
Other Financing Sources	<u>1,227,800</u>	<u>1,656,925</u>	<u>2,129,750</u>	<u>2,041,978</u>
Total Revenue =	<u>1,229,575</u>	<u>1,656,925</u>	<u>2,129,750</u>	<u>2,041,978</u>
Expenditures:				
Debt Service	<u>1,227,800</u>	<u>1,656,925</u>	<u>2,129,750</u>	<u>2,041,978</u>
Total Expenditures =	<u>1,227,800</u>	<u>1,656,925</u>	<u>2,129,750</u>	<u>2,041,978</u>
Fund Balance	8,478	8,478	8,478	8,478

Debt Service Fund - 90
Revenue - 00

Account #	Revenues by Source	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
Income From Investments							
66110	Interest On Investments	10		1,775			
	Subtotal Income Form Investments	10	0	1,775	0	0	0
Other Financing Sources							
67719	Transfer From CWCI	1,204,050	1,227,800	1,227,800	1,225,300	1,231,550	1,231,050
67795	Transfer From Back the Badge				431,625	898,200	810,928
	Sub. Other Financing Sources	1,204,050	1,227,800	1,227,800	1,656,925	2,129,750	2,041,978
Total - Debt Service Fund		1,204,060	1,227,800	1,229,575	1,656,925	2,129,750	2,041,978

Debt Service Fund - 90**Expenditures**

Account # Expenditure by Department		2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
19 - CWC							
38910	Principal	525,000	550,000	550,000	575,000	610,000	640,000
38920	Interest	704,050	677,800	677,800	650,300	621,550	591,050
Total: CWC Debt		<u>1,229,050</u>	<u>1,227,800</u>	<u>1,227,800</u>	<u>1,225,300</u>	<u>1,231,550</u>	<u>1,231,050</u>
95 - Back the Badge							
38910	Principal				270,000	600,000	550,000
38920	Interest				161,625	298,200	260,928
Total: Back the Badge Debt					<u>431,625</u>	<u>898,200</u>	<u>810,928</u>
Total: Debt Service Fund		<u><u>1,229,050</u></u>	<u><u>1,227,800</u></u>	<u><u>1,227,800</u></u>	<u><u>1,656,925</u></u>	<u><u>2,129,750</u></u>	<u><u>2,041,978</u></u>

D.U.R.A. Fund

	Estimated 2022	Budget 2023	Estimated 2024	Estimated 2025
Fund Balance	23,061	37,336	32,361	40,386
Revenues:				
Taxes & Intergovernmental	28,969	8,025	8,025	8,025
Total Revenue =	28,969	8,025	8,025	8,025
Expenditures:				
Charges & Services	14,694	13,000	0	0
Total Expenditures =	14,694	13,000	0	0
Fund Balance	37,336	32,361	40,386	48,411

Delta Urban Renewal Authority Fund - 92

Revenue - 00

Account #	Revenues by Source	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
Intergovernmental Revenues							
63325	Property Tax	8,331	8,025	21,996	8,025	8,025	8,025
63330	Other State Grants	10,514		6,973			
	Subtotal Contributions	18,845	8,025	28,969	8,025	8,025	8,025
Other Financing Sources							
67719	Transfer from CWCI Fund	28,050					
	Subtotal Contributions	28,050	0	0	0	0	0
Total: Delta Urban Renewal Authority Fund		46,895	8,025	28,969	8,025	8,025	8,025

Delta Urban Renewal Authority Fund - 92
Expenditures

Account #	Expenditure By Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
10 - D.U.R.A.							
31600	Professional Services	26,799	8,025	14,694	13,000	0	0
38710	Other Expenses	0			0		0
	Subtotal Charges & Services	26,799	8,025	14,694	13,000	0	0
42100	Buildings & Improvements						
	Subtotal Capital Outlay	0	0	0	0	0	0
95 - Transfer to Other Funds							
39045	Transfer to Water Fund						
	Subtotal Charges & Services	0	0	0	0	0	0
Total:							
Delta Urban Renewal Authority Fund		26,799	8,025	14,694	13,000	0	0

A.R.P.A. Fund

	Estimated 2022	Budget 2023	Estimated 2024
Fund Balance	<u>22</u>	<u>661,054</u>	<u>0</u>
Revenues:			
Intergovernmental	2,260,892	0	0
Income from Investments	<u>6,800</u>	<u>0</u>	<u>0</u>
Total Revenue =	2,267,692	0	0
Expenditures:			
Transfers to Other Funds	<u>1,606,660</u>	<u>661,054</u>	<u>0</u>
Total Expenditures =	1,606,660	661,054	0
Fund Balance	661,054	0	0

American Rescue Plan Act Fund - 94
Revenue - 00

Account #	Revenues by Source	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
	Intergovernmental Revenues				
63331	Federal Grants		1,130,446	2,260,892	
	Subtotal Intergovernmental Revenues	0	1,130,446	2,260,892	0
	Income From Investments				
66110	Interest On Investments	22	45	6,800	
	Subtotal Income Form Investments	22	45	6,800	0
Total - American Rescue Plan Act Fund		22	1,130,491	2,267,692	0

American Rescue Plan Act Fund - 94

Expenditures

Account # Expenditure by Department		2021 Actual	2022 Budget	2022 Estimated	2023 Budget
95 -Transfers to Other Funds					
39002	Transfer to General Fund		105,087	156,660	168,638
39019	Transfer to CWCI Fund		50,000	450,000	420,500
39042	Transfer to Sewer Fund			1,000,000	71,916
Total: Transfers to Other Funds		<u>0</u>	<u>155,087</u>	<u>1,606,660</u>	<u>661,054</u>
Total: American Rescue Plan Act Fund		<u>0</u>	<u>155,087</u>	<u>1,606,660</u>	<u>661,054</u>

Back The Badge Fund

	Estimated 2022	Budget 2023	Estimated 2024	Estimated 2025
Fund Balance	701,298	390,816	264,362	81,551
Revenues:				
Taxes	1,125,000	1,147,500	1,170,450	1,193,859
Income from Investments	<u>3,000</u>	<u>4,000</u>	<u>500</u>	<u>0</u>
Total Revenue =	1,128,000	1,151,500	1,170,950	1,193,859
Expenditures:				
Transfers to Other Funds	<u>1,438,482</u>	<u>1,277,954</u>	<u>1,353,761</u>	<u>1,275,410</u>
Total Expenditures =	1,438,482	1,277,954	1,353,761	1,275,410
Fund Balance	390,816	264,362	81,551	0

Back The Badge Fund - 95
Revenue - 00

Account #	Revenues by Source	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
Taxes							
61310	Sales Tax	1,170,938	948,611	1,125,000	1,147,500	1,170,450	1,193,859
	Subtotal Taxes	1,170,938	948,611	1,125,000	1,147,500	1,170,450	1,193,859
Income From Investments							
66110	Interest On Investments		500	3,000	4,000	500	0
	Subtotal Income Form Investments	0	500	3,000	4,000	500	0
Total - Back the Badge Fund		1,170,938	949,111	1,128,000	1,151,500	1,170,950	1,193,859

Back The Badge Fund - 95
Expenditures

Account # Expenditure by Department		2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Estimated	2025 Estimated
Transfer to Other Funds							
39002	Transfer to General Fund	328,219	385,984	410,380	446,329	455,561	464,482
39019	Transfer to CWCI Fund	9,630	500,000	1,028,102	400,000		
39071	Transfer to Internal Service Fund	131,791					
39090	Transfer to Debt Service Fund				431,625	898,200	810,928
Total: Transfers to Other Funds		<u>469,640</u>	<u>885,984</u>	<u>1,438,482</u>	<u>1,277,954</u>	<u>1,353,761</u>	<u>1,275,410</u>
Total: Back the Badge Fund		<u>469,640</u>	<u>885,984</u>	<u>1,438,482</u>	<u>1,277,954</u>	<u>1,353,761</u>	<u>1,275,410</u>

Appendix B

Ordinance #13, 2022

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 2023 BUDGET YEAR

WHEREAS, the City Council has adopted the annual budget on
November 15, 2022; 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	7,462,528
Conservation Trust	135,500
Parks & Recreation	3,420,512
C.W.C.I.	13,802,894
M.L.&P.	9,011,443
Sewer	8,178,244
Water	3,149,463
Refuse	1,176,919
Golf	1,151,335
Perpetual Care	1,000
Internal Service	1,272,883
Debt Service	1,656,925
D.U.R.A.	13,000
American Rescue Plan Act Fund	661,054
Back the Badge Fund	1,277,954

ADOPTED on first reading and ordered published this 15th day of November, 2022.

Ki Carlson
Mayor

ATTEST:

Dene E Nelson
City Clerk

ADOPTED on second and final reading and ordered published this 6th day of December, 2022.

Ki Carlson
Mayor

ATTEST:

Dene E Nelson
City Clerk

Resolution #26, 2022

A RESOLUTION ADOPTING A BUDGET FOR THE CITY OF DELTA, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY, 2023, AND ENDING ON THE THIRTY-FIRST DAY OF DECEMBER, 2023.

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 November 15, 2022, 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 2023.

Dated this 15th day of November, 2022.



Mayor

ATTEST:



City Clerk

Resolution #25, 2022

A RESOLUTION LEVYING GENERAL
PROPERTY TAXES FOR THE YEAR OF 2021
TO HELP DEFRAY THE COSTS OF
GOVERNMENT OF THE CITY OF DELTA,
COLORADO, FOR THE 2023 BUDGET YEAR

WHEREAS, the City Council of the City of Delta, Colorado, has determined that the amount of money necessary to balance the 2022 budget for general operating expenses is \$0.00; and

WHEREAS, the 2022 valuation of assessment for the City of Delta, Colorado, as certified by the County Assessor, is \$88,295,996.

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 2023 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 2022.

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 hereinabove determined and set.

Adopted this 15th day of November, 2022.



Mayor

ATTEST:



City Clerk

Appendix C

City of Delta
City Council

	Budget 2023	Estimated 2024	Estimated 2025
02-01-33600			
<u>Dues, Memberships & Subscriptions</u>			
CML	6,232	6,232	6,232
Club 20	600	600	600
Region 10	8,640	8,640	8,640
Other	500	500	500
	15,972	15,972	15,972
02-01-38400			
<u>City Council Donations</u>			
Fireworks	3,000	3,000	3,000
Partners	2,000		
Grad Night	300	300	300
BSA Flags	100	100	100
Health Fair	585	585	585
Altrusa	2,800		
Delta Health Foundation	500		
Other	1,000	1,000	1,000
	10,285	4,985	4,985
02-01-38450			
<u>City Council Contributions</u>			
All Points	18,430	43,430	43,430
	18,430	43,430	43,430
02-01-38475			
<u>City Council Economic Incentives</u>			
Other	25,000	25,000	25,000
	25,000	25,000	25,000
02-01-38476			
<u>Affordable Housing Incentive</u>	25,000	25,000	25,000
	25,000	25,000	25,000
<u>Donation - One Delta</u>			
41-58-38400	7,855	7,855	7,855
42-39-38400	7,854	7,854	7,854
	15,709	15,709	15,709
<u>Donation - Utility Funds</u>			
41-58-38400	25,000	25,000	25,000
42-39-38400	25,000	25,000	25,000
45-49-38400	25,000	25,000	25,000
	75,000	75,000	75,000
		M	

Appendix D

City of Delta
Vehicle & Equipment Budget

Vehicles	2023	Vehicles	2024	Vehicles	2025
Facility Van	50,000				
	50,000		0		0

Equipment		Equipment		Equipment	
Golf Mower	50,000				
Golf Mower	50,000				
Golf Mower	50,000				
Cemetery Sod Cutter	7,500				
Mnt Water Side by Side	25000				
	182,500		0	Total =	0
Total =	232,500	Total =	0	Total =	0

Appendix E

City of Delta Fund Balance/ Net Position

The below criteria is to target appropriate levels of reserves per each fund of 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.

City Wide Capital Improvement Fund –

Maintain a Reserve Fund Balance which equals 25% of the operations and maintenance annual expenditures total.

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.

Perpetual Care Fund –

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

American Recue Plan Act Fund and Back the Badge Fund –

No minimum reserve requirement

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.

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.

Appendix F

In progress but not budgeted until funding received																	
Grant Received			This document contains estimates. Costs may change once a project is designed and put out to bid														
CITY WIDE CAPITAL IMPROVEMENT FUND									2023-2027 Grant Plan								
			2022	2023	2024	2025	2026	2027	EIAF	REDI	USDA	SRLF	GOC O	CDOT	OTH		
<u>Streets</u>																	
Major Road Rebuild (CDOT)																	
Hillside Drive																	
19-48-31605	Engineering		\$ 100,000	\$ 176,000													
19-48-31605	Construction		\$	\$ 3,000,000										X			
H75 Road																	
19-48-31601	Construction		\$ 1,000,000														
CREATE	9th Street Hill			\$ 50,000				\$ 3,000,000						X			
19-48-31600	Street Capital Plan			\$ 50,000													
19-48-31603	Downton Façade Program (REDI)		\$ 87,500	\$ 87,500						X							
Main Street																	
Phase 2 Demonstration				\$ 200,000										X			
Main Street CDOT Project Engineering				\$ 250,000					X					X			
Construction								\$ 5,000,000						X	X		
Alley Activation & Offmain Wayfinding				\$ 150,000						X				X	X		
19-48-31600	Light at 5th &Confluence			\$ 25,000	\$ 1,500,000									X			
19-48-31600	Grand & HWY 92 Fire Department Access			\$ 100,000													
CREATE	Mill & Overlay						\$ 1,000,000	\$ 1,000,000									
A St						\$ 500,000											
16th St						\$ 500,000											
<u>Streets Recurring Capital</u>																	
19-50-31600	Confluence Overpass			\$ 15,000													
19-25-31600	Sidewalk Replacement		\$ 30,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000									
19-36-31600	ADA Program		\$ 5,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000									
CREATE	Chip & Seal Program				\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000									
19-48-31600	Pothole & Crackseal Campaign			\$ 100,000	\$ 40,000	\$ 30,000	\$ 30,000	\$ 30,000									
<u>Storm Water</u>																	
19-68-31600	5th Street (Hillside)		\$ 627,590														
19-68-31600	9th Street Temporary Storm Water Diversion			\$ 100,000													
19-68-31600	Bona Fide Ditch			\$ 200,000													
19-68-31600	Stormwater Plan and Revenue Evaluation (MS4)			\$ 100,000													
<u>City Properties</u>																	
19-37-42101	Armory-PD Building (Back the Badge)		\$ 1,028,102														
Design				\$ 400,000													
Construction				\$ 5,500,000					X						X		
Library/Coworker Relocation (REDI/County/Library/ARPA)			\$ 2,065,000	\$ 2,096,000													
19-37-42102 / 42101			Library & Armory IT		110,000												
71-62-42100	Fleet Shop Expansion (design)				50,000	50,000			X								
71-62-42100	Fleet Shop Expansion (Build)						1,000,000.00										
CWCi EXPENSE TOTAL			\$ 4,943,192	\$ 12,809,500	\$ 2,190,000	\$ 1,680,000	\$ 2,630,000	\$ 9,630,000		Combined Total:			\$ 33,882,692				
GRANTS/LOANS																	
19-00-66420 / 19-00-CRE	Library/County/DOLA		\$ 1,665,000	\$ 1,665,000						Combined Total:			\$ 3,330,000				
19-00-63334	4th St Hill CDOT			\$ 2,000,000						Combined Total:			\$ 2,000,000				
19-00-63332	Downtown Facade REDI		\$ 50,000	\$ 50,000						Combined Total:			\$ 100,000				
CASH CONTRIBUTION			\$ 3,228,192	\$ 8,494,500	\$ 640,000	\$ 1,630,000	\$ 1,630,000	\$ 1,630,000		Combined Total:			\$ 17,252,692				
UNFUNDED PORTION				\$ 600,000	\$ 1,550,000	\$ 50,000	\$ 1,000,000	\$ 8,000,000		Combined Total:			\$ 11,200,000				

Sewer Fund							2023-2027 Grant Plan							
		2022	2023	2024	2025	2026	2027	EIAF	REDI	USD A	SRL F	GOC O	CDO T	OTH
Sewer Collection														
SLR 1 (Henry to Kellog)														
Engineering														
Permitting														
42-33-31601	Construction	\$ 2,500,000	\$ 500,000											
42-3331602	Engineering & USDA Grant For SLR2-6, Treatment Plant, & Lift Stations	\$ 55,000	\$ 500,000											
SLR 2 (Kellog to Rec Center)				\$ 5,148,775						X	X			
SLR 4 (Highgway 50 Bridge to G96 Ln)				\$ 1,136,572						X	X			
SLR 5 (Howard 2nd to 3rd)				\$ 456,161						X	X			
SLR 6 (E 3rd Grand Blvd to Mesa)					\$ 857,262					X	X			
Priority Sewer Line Rehabilitation (slip lining, etc)					\$ 12,173,000									
Sewer Lift Station														
Safeway Lift Station		\$ 225,000												
42-33-2440	Walmart LS Replacement				\$ 230,000									
42-33-2440	H20 LS Improvements		\$ 35,000											
42-33-2440	G96 Lift Station Improvements		\$ 71,000											
John Deer LS Improvements		\$ 35,000												
42-33-2440	Gunnison River Dr. LS Replacement		\$ 500,000											
42-33-2440	Gunnison River Dr Lift station engineering		\$ 50,000											
Treatment Plant														
Digester														
42-38-31600	Engineering	\$ 249,300									X			
Acct# 4238-31600			\$ 3,982,498								X			X
Compost Pad Replacement					\$ 160,000									
Treatment Plant Replacement							\$ 15,000,000			X	X			
Sewer Equipment (>\$10,000)														
SCADA Flow monitoring				\$ 100,000										
SCADA Design			\$ 15,000											
SEWER EXPENSE TOTAL		\$ 3,064,300	\$ 5,638,498	\$ 6,841,508	\$ 13,420,262	\$ -	\$ 15,000,000		Combined Total:			\$ 43,964,568		
GRANTS/LOANS									Combined Total:			\$ 4,491,249		
		\$ 2,500,000	\$ 1,991,249						Combined Total:			\$ 2,001,249		
CASH CONTRIBUTION		\$ 10,000	\$ 1,991,249				\$ -		Combined Total:			\$ 2,700,300		
UNFUNDED PORTION		\$ 554,300	\$ 1,656,000	\$ 100,000	\$ 390,000		\$ -		Combined Total:			\$ 2,700,300		
			\$ -	\$ 6,741,508	\$ 13,030,262		\$ 15,000,000		Combined Total:			\$ 34,771,770		
Water Fund							2023-2027 Grant Plan							
		2022	2023	2024	2025	2026	2027	EIAF	REDI	USDA	SRLF	GOCO	CDOT	OTH
Distribution System														
45-50-2440	SCADA System			\$ 45,000										
45-46-31600	SCADA design		\$ 15,000											
45-50-2440	SCADA controll valve's			\$ 220,000	\$ 55,000									
45-46-31600	Water Master Plan Update	\$ 20,000	\$ 30,000											
North Delta Transmission Line			\$ 1,150,000											X
45-50-31600	Engineering		\$ 100,000											
HWY 92 line Phase 2							\$ 1,700,000							
Mountain Water Initial Abatement			\$ 300,000											
45-50-31600	Alley Water Mains on Main Street w/Meter Pits (Lead/Copper)		\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000							

<u>Recurring Capital Replacement</u>																		
45-42-22100	Mountain Water Asebestos Abatement			\$	60,000	\$	100,000	\$	100,000	\$	100,000	\$	100,000					
45-50-24400	Replace valves, hydrants		\$	2,000	\$	100,000	\$	100,000	\$	100,000	\$	100,000	\$	100,000				
WATER EXPENSE TOTAL			\$	22,000	\$	2,005,000	\$	715,000	\$	505,000	\$	450,000	\$	2,150,000		Combined Total: \$ 5,847,000		
GRANTS/LOANS																		
CASH CONTRIBUTION			\$	22,000	\$	555,000	\$	715,000	\$	505,000	\$	450,000	\$	450,000		Combined Total: \$ 2,697,000		
UNFUNDED PORTION					\$	1,450,000	\$	-				\$	1,700,000		Combined Total: \$ 3,150,000			
Municipal Light & Power Fund														2023-2027 Grant Plan				
			2022	2023	2024	2025	2026	2027	EIAF	REDI	USDA	SRLF	GOCO	CDOT	OTH			
<u>Substations</u>																		
	Substation Rebuild																	
40-31600		Engineering			\$	36,000												
35-42100		Equipment		\$	750,000	\$	250,000											
		Environmental Assessment																
40-24400		Power Lines	\$	78,000	\$	285,000	\$	273,000	\$	485,000								
	New Substation																	
		Materials																
35-31600		Engineering	\$	46,000	\$	75,000	\$	136,500										
<u>DMEA Acquisitions</u>																		
	Asset Purchase				\$	92,000	\$	68,000										
	Line installations to Acquire				\$	42,000	\$	24,000										
<u>Broadband</u>																		
57-24400	Open Access Fiber			\$	1,200,000				X		X				X			
<u>MLP Building</u>																		
58-42100	Power Plant Remediation		\$	29,000	\$	202,000												
58-42100	Set up new facility				\$	322,000												
58-42100	Acquisition of property		\$	211,000														
<u>New Street lighting</u>																		
	Hillside street																	
<u>Recurring Capital Replacement</u>																		
40-24400	Pole/Cable/Transformers		107,500	129,189	129,189	129,189	129,189	129,189										
57-24400	Fiber Network O/M Upgrades		28,871	0	15,000	15,000	15,000	15,000										
MLP EXPENSE TOTAL			\$	500,371	\$	2,963,189	\$	973,689	\$	721,189	\$	144,189	\$	144,189		Combined Total: \$ 5,446,816		
GRANTS/LOANS																		
CASH CONTRIBUTION			\$	500,371	\$	1,763,189	\$	973,689	\$	721,189	\$	144,189	\$	144,189		Combined Total: \$ 4,246,816		
UNFUNDED PORTION				\$	1,200,000	\$	-				\$	-			Combined Total: \$ 1,200,000			

Parks/Recreation--Recreation Center								2023-2027 Grant Plan						
		2022	2023	2024	2025	2026	2027	EIAF	REDI	USDA	SRLF	GOCO	CDOT	OTH
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 w/Storage							\$ 5,000,000							x
Skylight repair/removal							\$ 50,000							
Aquatics														
1850-35300	Wellness & Hot Tub Pool Plaster	86,000												
1850-35300	Main & Tot Pool Plaster			250,000										
1850-35300	Resurface concrete deck					50,000								
1850-46200	Wellness Pool Boiler		85,000											
1850-46200	Pool Chlorine Feeder Upgrades				28,000									
1850-46200	Tot Pool Strainer Basket & Lid		7,000											
1850-46200	ADA lifts				20,000									
1850-46200	Diving Board				15,000									
Fitness														
1853-46200	Cross Over Machine													
1853-46200	Stereo Fitness Equipment													
1853-46200	Scifit machine				5,000									
1853-46200	Treadmill				6,000									
1853-46200	Row machines				4,000									
Facility														
1864-42100	Resurface Gym Floor				50,000									
1864-42100	Recreation Center Carpet				45,000									
1864-42100	Double Door gym closet remodel		12,000											
1864-42100	Front Desk Remodel				25,000									
1864-46200	Facility Boiler		155,000											
1864-46200	Gym & Weight Room HVAC				45,000									
1864-46200	Lobby & Conference HVAC					60,000								
1864-46200	Sports Office HVAC			10,000										
1864-46200	Gym Scrubber			10,000										
RECCENTER EXPENSE TOTAL		\$ 86,000	\$ 259,000	\$ 270,000	\$ 243,000	\$ 110,000	\$ 10,600,000		Combined Total:			\$ 11,568,000		
GRANTS/LOANS														
CASH CONTRIBUTION		\$ 86,000	\$ 259,000	\$ 270,000	\$ 243,000	\$ 110,000	\$ 50,000		Combined Total:			\$ 1,018,000		

UNFUNDED PORTION			\$	-	\$	-	\$	10,550,000	Combined Total:	\$	10,550,000			
Parks & Sports (Conservation Trust & Parks/Recreation Fund)							2023-2027 Grant Plan							
		2022	2023	2024	2025	2026	2027	EIAF	REDI	USDA	SRLF	GOC O	CDOT	OTH
<u>Parks</u>														
1525-43200	Mountain View													
	Scoreboard			\$ 25,000										
1527-43200	Cleland Park													
	Restroom & Parking Lot Design				\$ 5,000									
1527-43200	Restroom & Parking Lot Construction					\$ 350,000						X		
1527-43200	Splash Pad					\$ 60,000						X		
Confluence Park														
	Instruction Pond Pavillion													
1529-43200	Veterans Park Design/Construction		\$ 25,000											
Cottonwood Park														
1532-43200	baseball field outfield fence		\$ 28,000											
	Sports Complex Design		\$ 100,000									X		
	Sports Complex Construction			\$ 500,000		\$ 3,000,000						X		
<u>Trails</u>														
1560-43200	Riverfront													
	riverbend permit/trail design		\$ 40,000											
	Trail & Bridge Design						\$ 150,000	X				X	X	
	Trail Construction						\$ 200,000					X	X	
	Bridge Construction						\$ 1,500,000					X		
	CDOT Underpass						\$ 500,000					X	X	
<u>Cemetary</u>														
East Side Expansion														
<u>Recurring Capital Replacement</u>														
Cemetary Roads							\$ 50,000							
Trail Maitenance							\$ 20,000							
<u>Equipment</u>														
PARKS/TRAILS EXPENSE TOTAL		\$ -	\$ 193,000	\$ 525,000	\$ 5,000	\$ 3,410,000	\$ 2,420,000		Combined Total:		\$	6,553,000		
GRANTS/LOANS														
CASH CONTRIBUTION		\$ -	\$ 93,000	\$ 25,000	\$ 5,000	\$ 350,000	\$ 70,000		Combined Total:		\$	543,000		
UNFUNDED PORTION			\$ 100,000	\$ 500,000	\$ -	\$ 3,060,000	\$ 2,350,000		Combined Total:		\$	6,010,000		

Golf Fund							2023-2027 Grant Plan						
Golf	2022	2023	2024	2025	2026	2027	EIAF	REDI	USDA	SRLF	GOCO	CDOT	OTH
Long Term Water Supply Replace Irrigation system						\$ 1,000,000					x		
Restroom Hole 15						\$ 500,000					x		
Clubhouse Roof		\$ 30,000											
Replace Parking Lot with Class 6			\$ 500,000										
Replace repair road to course						\$ 3,000,000							
Upgrade cart paths			\$ 25,000										
<u>Recurring Capital Replacement</u>													
Course Improvements (Turf, Sprinklers, paths,etc)	\$ 30,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000							
Golf Total	\$ 30,000.00	\$ 50,000.00	\$ 545,000.00	\$ 20,000.00	\$ 20,000.00	\$ 4,520,000.00		Combined Total			\$	5,185,000.00	

Appendix G

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, American Rescue Plan Act Fund and Back the Badge Fund.

Other Governmental Funds – Debt Service Fund (Truck Route Bond Payments) 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.