

City of Delta, Colorado 2022 Budget



CITY OF DELTA

2022

BUDGET DOCUMENT

ACKNOWLEDGMENTS:

The preparation of the 2022 City of Delta Budget was made possible by the combined efforts of City Council, City Manager, and Department Representatives. All employees contributing to the document have our sincere appreciation.

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City of Delta, Colorado

2022 Budget

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CITY OF DELTA 2022 BUDGET

Dear City Council and Citizens,

This budget summary is submitted to the citizens of the City of Delta and the City Council. Contained in this document:

- Overview of the City's financial management & trends
- An overview of 2021 accomplishments and highlights
- Highlights of 2022 Revenues & Expenditures
- 2022-2026 Capital Improvements Budget

Accompanying the budget summary is the 2022 Budget Workbook which includes:

- Vehicle & Equipment Budget
- City Council Memberships & Donations
- Budget Worksheets

Delta Financial Overview

The City operates 15 separate 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 operates five Enterprise Funds. The enterprise funds rely predominantly on fees for revenues, and operate like a business to provide specific services. This includes water, sewer, refuse, light and power, and golf. The City utilizes modified accrual for the government funds and full accrual for the enterprise funds.

OVERVIEW OF CITY FUNDS

Fund	Revenue Source	Description
General Fund	1% Sales Tax, Use Tax misc. revenues, fund transfers	City operations (police, administration, clerk, court, streets, marketing, community development)
Citywide Capital Improvement Fund	1% Sales Tax, Use Tax, portion of County's 1% Sales Tax, HUTF	Major capital improvement projects, road projects
Parks, Recreation	1% Sales 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, fund transfers	Operations, maintenance, capital investment
Conservation Trust	Lottery proceeds	Outdoor Recreation
Delta Urban Renewal Authority	Tax Increment, fund transfers	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

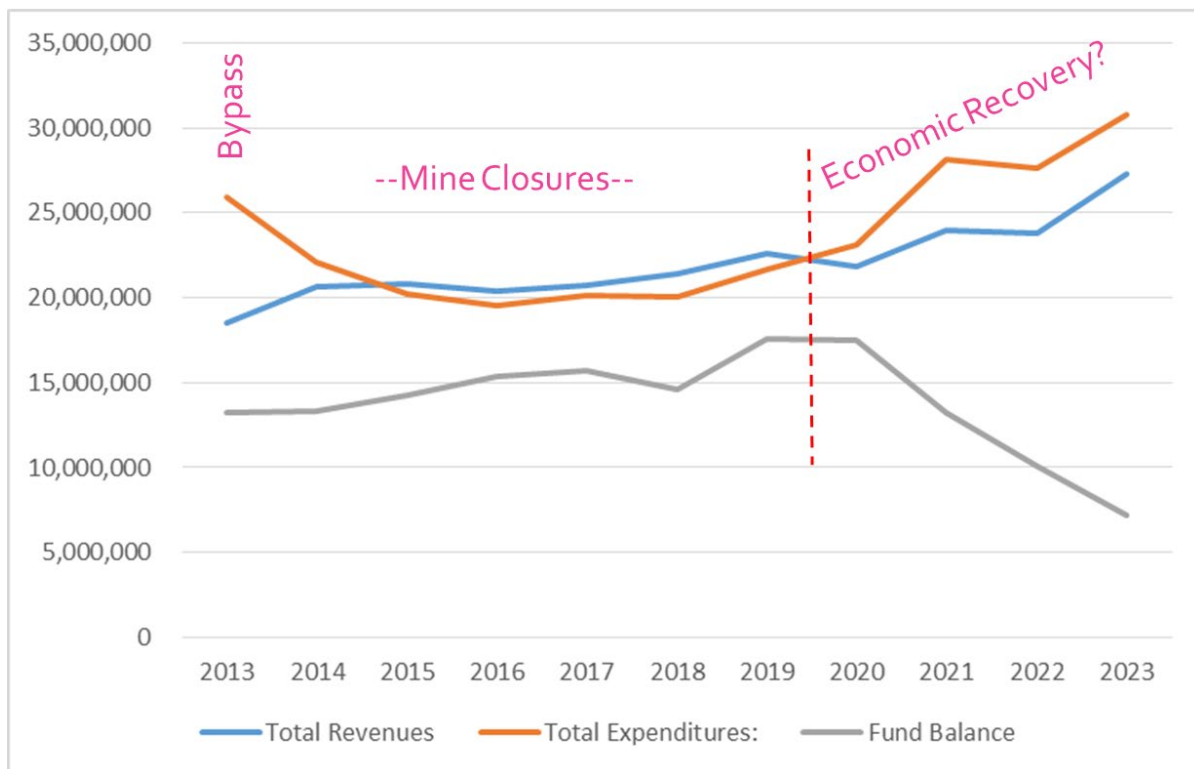
Each fund also has a “fund balance”. Fund balance, also noted as net position in the budget worksheets, represents the City’s savings account. The City is required by TABOR to keep a minimum of 3% of its TABOR revenues for emergency purposes in savings. 3% of the 2022 budget is about \$345,000. This is not a lot of money, and would not be sufficient in the event of a major disruption to the City’s operations such as a natural disaster. Just like a business, the City has to have enough money available to ensure it can cash flow its operations, pay its vendors and employees, replace equipment, repair its assets, etc. Generally accepted government finance and accounting principles recommend local government set a policy for how much fund balance to maintain based on the local governments unique circumstances, but that it should be no less than two months of operations. The City of Delta has set the fund balance minimum at 25% or three months of operations, or \$10,800,000 for 2022. Fund balance above this is available to help the city complete projects, cash flow operations, and maintain assets. The City will start 2022 with total fund balance of about \$19,00,000M and projects to end 2022 with \$17,000,000.

In 2021 we projected a significant decrease in the City’s fund balance, and expected to use about \$3.2M of the City’s savings account, and were concerned with a troublesome

projection of the City's future fund balance. 2021 was much better for us than projected, but we remain concerned about the future financial health of the City. Our better than expected performance in 2021 is in no small part because of tax payers continued support of our local economy, and unanticipated infusions of funds from the Federal COVID American Recovery and Planning Act (ARPA). Each City Department has also put an emphasis on budget management, and improved project prioritization. Between cost savings, constant diligence in budget management, and increased revenues, the projections of financial loss in 2021 were not realized.

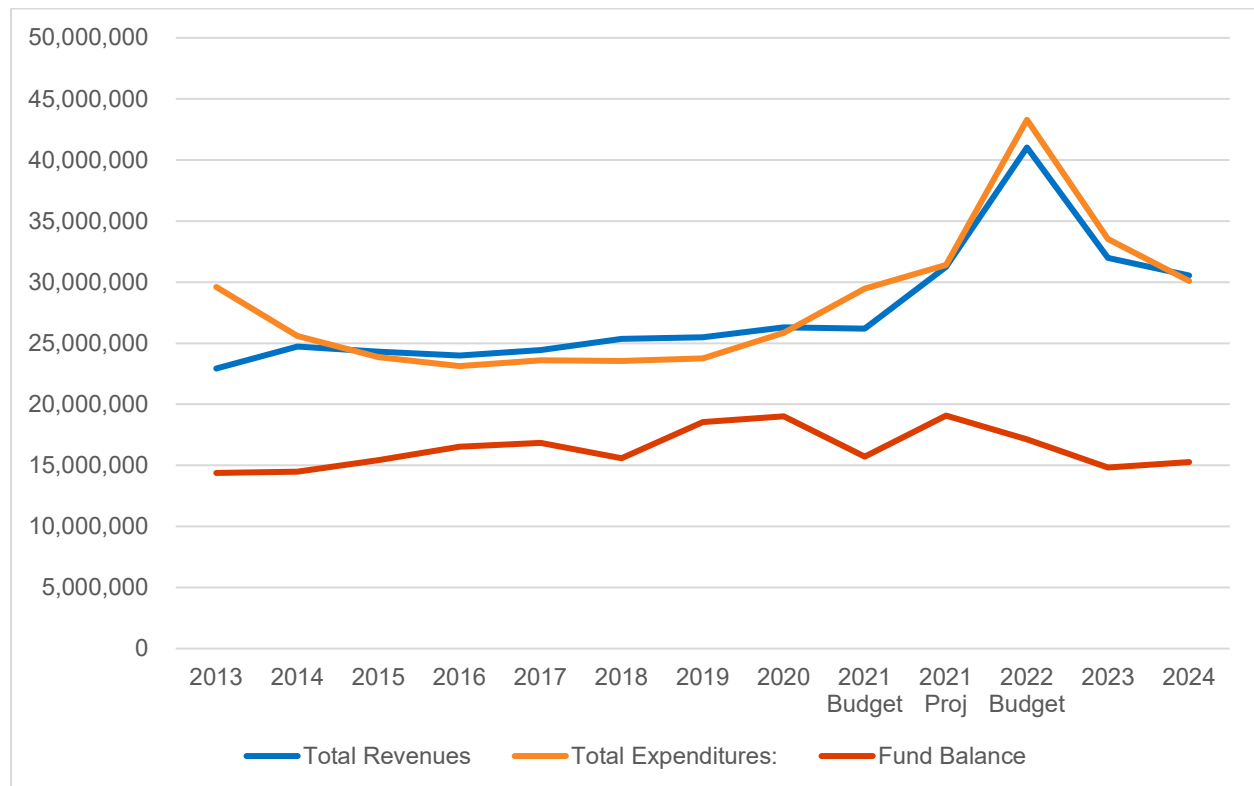
Sales tax has been increasing, but costs also continue to increase. The City has a long list of deferred maintenance that must be tackled, and a long wish list of improvements for our City. Based on a newly updated 5 year Capital Improvement Plan, the City needs to invest about \$81M to repair and maintain our most critical infrastructure. Over a five year period this is about \$16M of capital expenditure annually. In 2019 the City spent less than \$1M in total capital improvements due to the lack of revenues. In 2020 this was increased but tempered by impacts from COVID. In 2021 the City will spend about \$5M in capital projects, and is planning for an additional \$7.2M in 2022. The City is making strides in putting excess revenue to work on capital projects, but we do not have adequate revenue sources to meet the long range needs of the City or to address over a decade's worth of deferred capital investment.

We are reaching a tipping point and must make structural adjustments to the budget or be on an unsustainable path which will result in the continued degradation of our streets and other critical infrastructure. The City Manager has issued a challenge to each



2021-2023 projections showing a growing gap between projected revenues and expenses. This graph is from projections in 2020.

Department to continue identifying strategies for decreasing costs, increasing efficiency, identify grants to offset infrastructure costs, and ultimately to reduce inter-fund transfers. In spite of these efforts, the City may need to talk with the voters of the City of Delta about new revenue sources.



2022-2024 Projections demonstrating we are beginning to narrow the gap between projected financial needs and revenues. This graph is from projections in 2021.

While it is generally acceptable to spend the City savings account to invest in infrastructure, it is not considered good practice to rely on savings accounts to operate. This is the same concept as using your savings account to pay your rent or mortgage. Some of the projected gap in revenues vs. expenditures in 2022 and beyond is because the City has begun to heavily reinvest in its infrastructure including long overdue projects in water, sewer, streets, storm water, and electrical system improvements.

However; the General Fund, in particular, has become heavily dependent upon transfers from the enterprise funds due to increased police officer salaries and operating expenses, unfunded state mandates for municipal court, and increased administrative costs. The Golf Fund has always been dependent on transfers from the enterprise funds to cover its cost of operations.

Rate increases are necessary to keep up with ongoing capital needs, operational cost increases, and to offset increasing fund transfers. The City has not raised rates in its enterprise funds since 2014; with the exception of a small increase in 2020 for specific sized trash receptacles in the refuse fund.

Citizens are rightfully demanding that roads, sidewalks, and other infrastructure be repaired throughout the City. For many years the City has lacked adequate funds to keep up with basic maintenance let alone major improvements. We are lucky to see this shifting, but still we do not have adequate resources to address all infrastructure needs.

Moving into the future we will either need to ask our voters for more revenue through tax increases or have to look to cut services. The City is facing an \$81M capital need in water, sewer, storm water, electric, and streets, and parks/trails. Much of this capital need is deferred maintenance and upgrades that should have been completed many years ago, but the City has lacked funding. We can no longer kick the can down the road and not take care of our infrastructure. Without increased revenues, and possibly authorization to take on debt for street improvements, the City will have to seriously consider cutting back all services. We are also looking for every grant funding opportunity to reduce the impact to tax payers as we try to increase our investment in the City's basic infrastructure. Our award of the \$2M grant from CDOT for 4th St/Hillside is one example of these efforts.

2021 recap

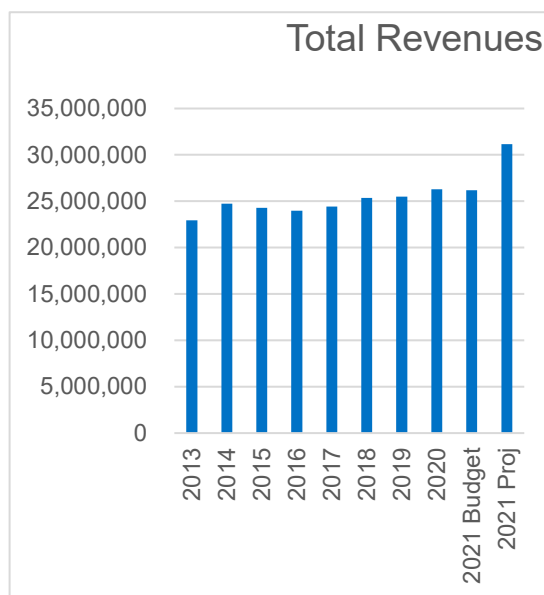
2021 has been a whirlwind! All City departments focused heavily on maintenance catch up, and on developing capital improvement projects for 2022 and beyond. This included revamping the City's capital improvement plan, and working to prioritize capital needs in water, sewer, streets, storm water, and parks/recreation.

Overall revenues in 2021 exceeded revenues in 2020. Sales and use tax were up significantly. The City's overall revenues are actually higher than they have been since 2013. This has allowed the City to move forward with several projects that would otherwise have been delayed.

The City has also received numerous grants. These include:

- \$2M 4th Street/Hillside Reconstruction
- \$101,000 Main Street Demonstration
- \$100,000 Downtown Façade Grant
- \$25,000 Broadband Plan
- \$25,000 DURA Plan Update

Revenues for 2021 also include \$1.1M from the Federal Government from ARPA funds approved earlier this year, and we will receive an additional \$1.1M next year. We are in the process of developing a final plan for how to utilize these funds and leverage them into additional grant funding. The City will use a small portion of the funds to support businesses through the Downtown Façade program, to develop long range



strategies to combat homelessness, and will then look to use the remaining funds on capital investments in water, sewer, and broadband.

Expenditures in 2021 align with the goals established in the 2021 budget. Significant progress has been made in meeting the goals set by City Council in their new strategic plan. We have reinvested in our infrastructure, made much needed repairs and upgrades at our City Parks, beautified Main Street, rebooted community events and celebrations, and set the stage for lasting reinvest in our community. **See the attached summary of Strategic Plan achievements.**

In addition to the City Council Strategic Plan, the City of Delta Senior Leadership Team developed a Focus and Commitment plan to guide us moving forward. This includes the following goals:

- Solve our growing budget crisis
- Invest in our employees
- Be prepared for growth, but take care of what we already have
- Educate our community
- Address our homeless, drug abuse, and mental health challenges

Each department has developed strategies and action items to help realize these goals.

City Administration spent the first part of 2021 focused on restructuring. The City has moved from a hierarchical organization to one more driven by team work and collaboration. The goal of this restructure was to improve communication between all



employees, management, and leadership from bottom to top and top to bottom of our organization. The restructure has also provided more opportunities for advancement for employees, and helps us better tap into the knowledge and experience of existing employees throughout our organization. We are working to break down internal silos, and increase opportunities for more collaboration. We have seen great successes in collaboration in 2021 including partnerships between all of our departments and improved coordination. The departments have been organized into four teams to foster better communication, problem solving, and project development.

Staff has also focused on grant writing, project development, and capacity building. We are kicking off projects to improve Main Street, working more closely with our Main Street Businesses, and are actively pursuing strategies for addressing homeless in our community. By the end of 2021 we will be hiring a homeless prevention coordinator, and have worked with the Police Department, Public Works, and Parks to establish a temporary homeless camp. This step will allow us to better enforce our ordinances that prevent camping and loitering. We are also hiring an Assistant to the City Manager to help manage the grants and federal funds that the City will be working with over the next several years.

COVID business support continued with another round of business grants from CARES Act funding. The City donated \$100,000 to Region 10 to distribute to eligible businesses. CARES Act funds were also used to improve outdoor gathering spaces around the City, support the Chamber of Commerce, and support the Abraham Connection Center. We were also awarded a grant from the Department of Local Affairs to reestablish a downtown façade program for our Main Street businesses. Grants up to \$10,000 are available to help improve our buildings and keep them vibrant.

Our Parks department completed numerous projects this year including installation of new playground equipment at Cleland Park, trail maintenance on the Garnet Mesa Trail, improvements at Cottonwood soccer fields, and Mountain View Park, installation of shade at the Confluence baseball fields and numerous maintenance projects around the City. Likewise, our Recreation department completed a major upgrade to the swimming pool and replaced our failed boiler system. Our youth sports program saw record breaking participation, not to mention some runs for state championships from our boy's baseball program!! And believe it or not weed control!! In spite of valiant efforts; much needed rain mid-summer caused the weeds to grow faster than we could get to them! Historically we have had help from a crew from the Department of Corrections, but have not had this help for the past two years!

Public Works was very busy with water and sewer tap installations, routine maintenance, water line breaks, street maintenance, and MOUNTAIN WATER! The City still owns significant water rights on Grand Mesa. This water use to be the City's source for drinking water, but we now receive our drinking water through our partnership with Project 7. Our mountain water is fed through a series of dams and ditches to the Mountain Water Pipeline and then delivered to the golf course to keep the golf course green. In 2020 we discovered that significant portions of the pipeline may have an asbestos coating on the exterior of the pipeline. Public Works has been working to

identify how much of this material may exist, and developing a plan to remove and mitigate the presence of this material.

Public works also oversaw the extension of a water line under Highway 92 and the railroad tracks at Stafford Lane. A new lift station near Safeway is also being upgraded to reduce failures, and a study to solve problems at the wastewater treatment plant was completed that will result in major improvements in 2022.

In 2021 we completed chip and seal of about 8.5 miles of roads. This is not a permanent fix for our streets, but will buy us time to come up with a long term funding strategy to make major road improvements. We will also be completing storm water improvements on 5th Street. This will allow us to address the drainage issues that negatively impact Hillside Drive, and ultimately repair Hillside Drive and 4th Street.

The Police Department successfully implemented the new Community Policing program with initiation of neighborhood and business watch programs, community training, and outreach. A feasibility study for a new police department was completed, and the City is exploring options for how to move forward with a new building.

The Community Development Department was also reestablished having previously been rolled into Public Works. The department was relocated back to City Hall. This team has been very busy this year processing a significant increase in building and development activity. Revenue from building and land use permits was up 91% in 2021. The City's Comprehensive Plan update has also moved forward and a draft plan is anticipated by the end of 2021 for adoption by City Council. This will set the stage for the updates to the City's land use codes in 2022.

Finally, our marketing and "City Love" department implemented a full slate of community events in 2021 including the Smith Mountain Run, Mountain Bike Challenge, Music in West Legacy, and the return of the Crazy Raft Race to name a few. We also supported the Chamber and other organization in their events, and continue to build our efforts to market the City via social media.

2022 BUDGET OVERVIEW

2022 is a very different budget year for the City! This budget is approximately 38% larger than 2021. There are several one time projects and revenues driving the increase in revenues and expenditures planned for 2022.

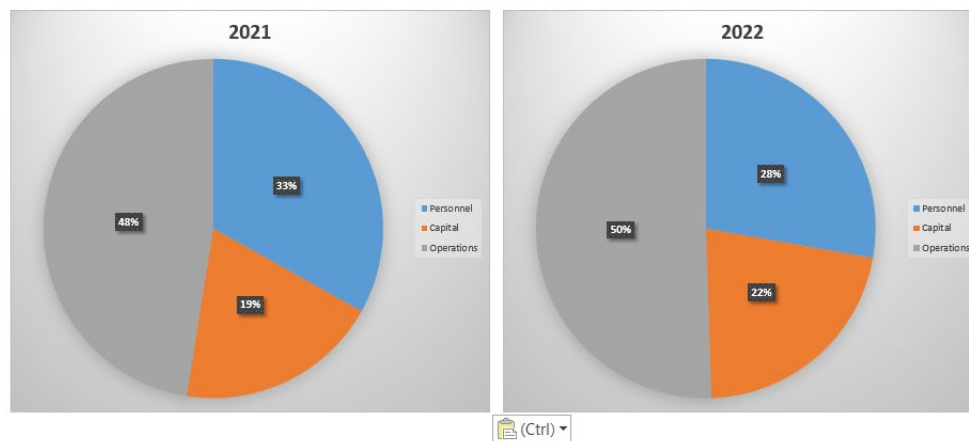
1. ARPA Funding: The City of Delta received \$1.1M in 2021 and \$1.1M is anticipated in 2022 to be used to offset COVID related impacts to the City. There is a narrow list of eligible expenses for these funds. The City intends to use the funds to support businesses, the homeless, and capital investments in water, sewer, and broadband.
2. USDA Loan: The City has received a \$3M loan from USDA to replace the sewer line that runs behind O'Reileys and Maverick to Kellogg Road.

3. Sewer Digester: The City will be applying for a grant/loan to repair the digester at the sewer treatment plant. This is estimated to be a \$3M project.
4. 4th Street/Hillside: The City has received a \$2M grant from CDOT to rebuild 4th Street/Hillside Drive. The engineering and design for this project will begin in 2022. We hope to begin construction in 2022, but the bulk of construction may occur in 2023.
5. MLP Building: The City has a letter of intent with a nonprofit called Mainspring. The goal is to sell the MLP building to Mainspring and partner with them to develop a food and beverage food incubator, and create a community event location along with dining feature local food.
6. Broadband: The City is exploring how to improve access to affordable high speed internet throughout the City, and anticipates grant funds to help the City improve services.
7. H75 Road: The City intends to repair H75 Road. This will include a major reconstruction of the road to address the “roller coaster” effect.

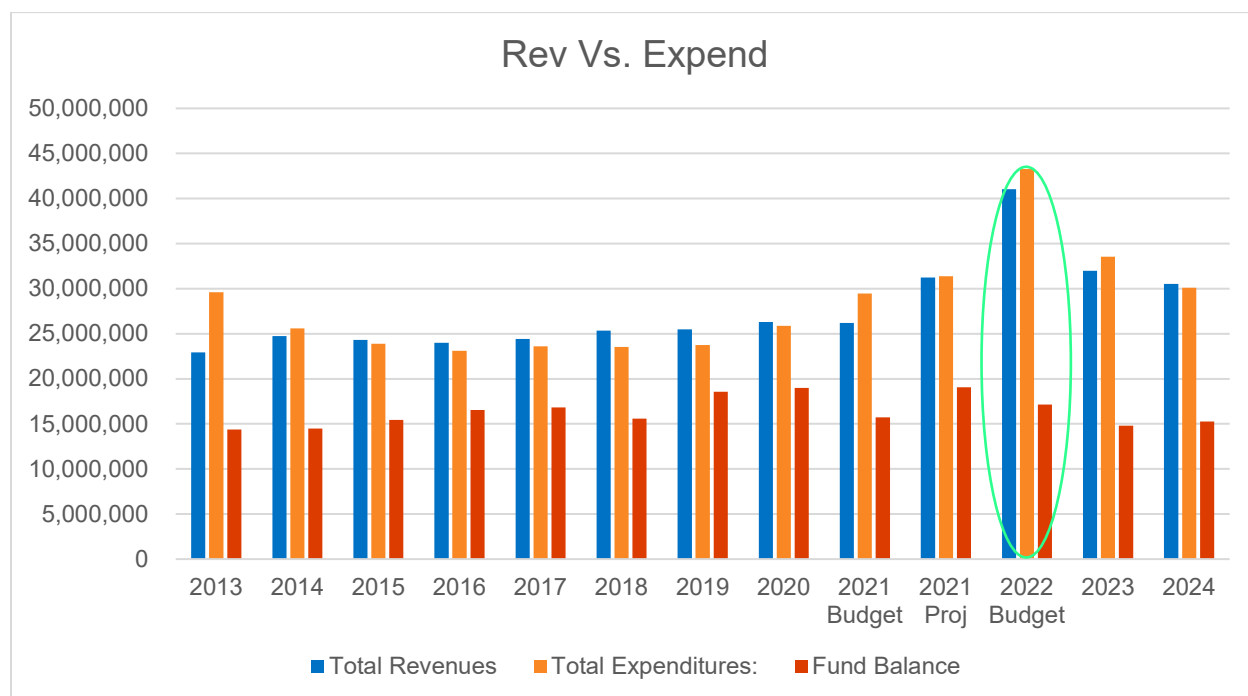
City Council has also adopted increased rates that will go into effect in January. The City has not raised rates for water, sewer, or electricity since 2014. A small increase for a specific can size was adopted for refuse in 2020. The sewer fund will see the largest rate increase in 2022. The City has received a \$3M loan from USDA to complete the replacement of the sewer line that runs behind O'Reileys and the Maverick to Kellogg Street. The City must be able to cover the debt payments on this project necessitating the larger rate increase.

The City is beginning to shift how it is putting revenues to work. The share of revenues going to capital, as previously discussed is increasing. The share of operations is also increasing, reflecting a renewed focus on maintenance.

Comparison of Expenditures



In total, the City is projecting \$41M in revenues and \$43M in expenditures in 2022.



Additionally, the City is seeing another increase in health insurance premiums at 7.5%. This budget proposes that the City cover this increase cost, leaving employee contributions unchanged. A 3% cost of living adjustment is also built into the budget. The 3% COLA adjustment is in keeping with inflation for the year. Step increases have also been included for those employees that have received exemplary performance reviews and recommended by their supervisor to receive the increase in pay.

Following are highlights from the 2022 budget.

General Operations:

The general fund is projected to receive revenues totaling \$6.4M. Of this, \$4.8M is generated from taxes and fees dedicated to general government operations. The other \$1.6M comes from enterprise funds. These transfers are draining the reserves of the enterprise funds, and slowing the City down in addressing critical infrastructure needs. The City must resolve this imbalance.

General Fund

		Estimated 2021	Budget 2022	Estimated 2023	Estimated 2024
Fund Balance		1,421,831	1,490,888	1,055,387	1,068,190
Revenues:					
Taxes		3,261,965	3,226,786	3,276,322	3,326,848
Licenses & Permits		255,394	162,900	162,900	162,900
Intergovernmental		770,314	463,723	455,130	467,930
Charges for Services		117,724	63,500	63,500	63,500
Fine & Forfeitures		24,117	25,000	25,000	25,000
Miscellaneous		50,128	34,600	34,600	34,600
Accounting & Administrative		823,608	823,608	823,608	823,608
Other Financing Sources		1,130,121	2,036,980	1,604,753	1,509,491
Total Revenue =		6,433,371	6,837,097	6,445,813	6,413,877
Expenditures:					
Personnel		4,380,324	4,771,915	4,881,882	4,994,774
Charges & Services		1,947,736	2,421,918	1,516,128	1,490,578
Capital Outlay		36,255	78,764	35,000	35,000
Total Expenditures =		6,364,315	7,272,597	6,433,010	6,520,352
Fund Balance		1,490,888	1,055,387	1,068,190	961,715
Required Restricted Reserve Fund Bal. (TABOR and PD Funds)		361,637	361,637	361,637	361,637
Minimum Reserve Fund Balance		1,229,442	1,456,512	1,246,616	1,268,451
Reserve Fund Balance		1,591,079	1,818,149	1,608,253	1,630,088
Available Fund Balance		-100,191	-762,762	-540,063	-668,373

The gap in revenues and expenditures is growing. However, the 2022 gap is higher because of onetime costs anticipated in 2022 including City Council approved donations to the creation of 50 new low-income senior housing units. This donation requires funds be transferred internally from the Water and Sewer funds to the General Fund, but does not result in the City writing any actual donation check to the project. It is an internal accounting to track the donation.

Department	Average (2013-2019)	2022 Costs	Overview
City, Council	\$67,714	\$266,950	One time cost-donations to Senior Housing Project
City Clerk/Court	\$99,587	\$298,984	Unfunded mandates, rising insurance, COLA
Administration	\$276,743	\$482,696	Creation of temporary Homeless Coordinator and Assistant to City Manager position, rising insurance, COLA
Finance	\$432,920	\$554,878	Rising insurance, COLA

General Buildings	\$98,888	\$169,062	Rising insurance, COLA, deferred maintenance needs
Police Department	\$1,823,481	\$2,953,987	Salary increases in 2019, rising insurance, COLA, Back the Badge new positions
Building Department	\$70,471	\$205,248	Hiring qualified help for building plan review and inspections
Community Development	\$223,424	\$293,242	Consultant support
Cemetery	\$137,887	\$219,898	Additional staffing, Tree maintenance/replacement
IT	\$42,335	\$95,400	Montrose can no longer provide service. Must contract or hire

In 2022 the City will be increasing our grant and project management capacity through hiring of an Assistant to the City Manager. This person will be tasked with finalizing a plan for use of our COVID stimulus (ARPA) funds, and will support all departments in moving forward the aggressive infrastructure upgrade plans for 2022 and into the future.

The City will also be utilizing some of the ARPA funds to hire a homeless coordinator. This individual will work with the homeless population and partners focused on supporting the homeless population to find better solutions and reduce the number of unhoused members of our community.

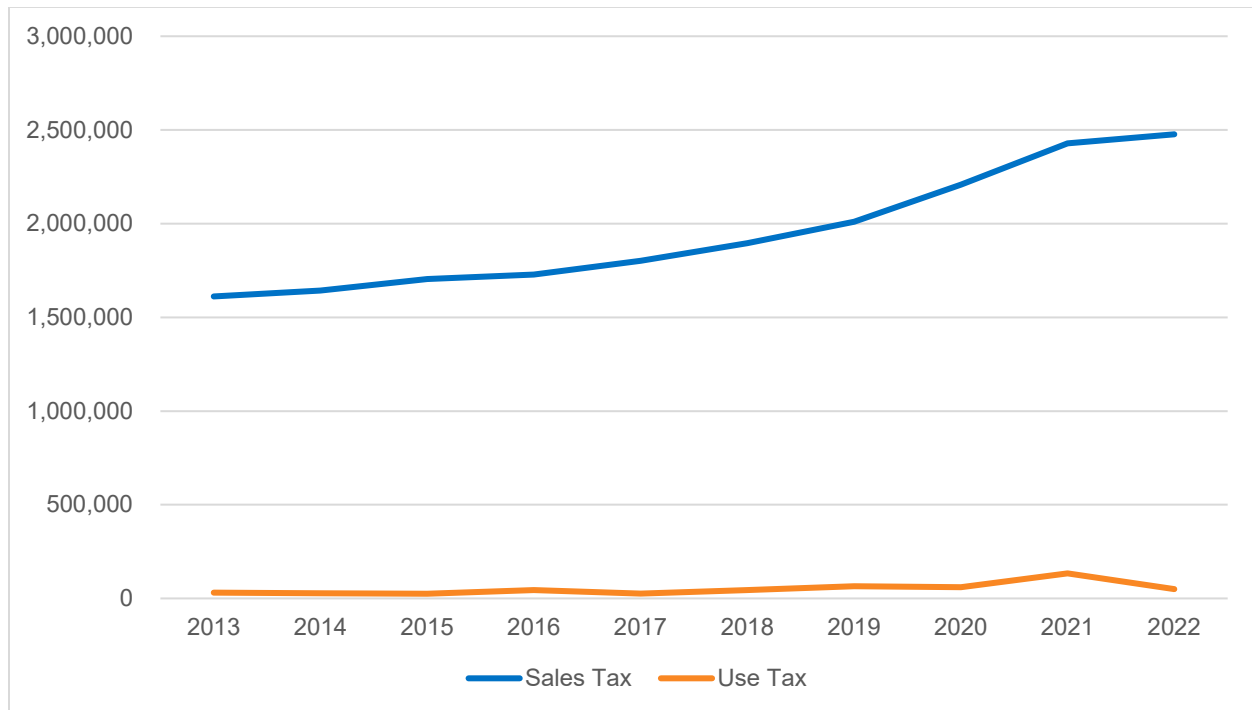
The City will also be looking to hire a Building Official. For the past several years the City has relied on contract entities to provide plan review and to help interpret the building code. We do not believe this system is serving our community well, and will be bringing outsourced building services back in house. We hope this step will continue to improve our customer service to developers, contractors, business, and home owners.

Within our marketing department we plan on continuing efforts to restore and expand murals, live music, and community events. We are also in conversations with the Ute Tribes about working together to restore the POW WOW in Delta, starting with a small blessing event in 2021, and cultural education.

Citywide Capital Fund

The Citywide Capital Fund (CWCF) is benefitting from increased sales tax. This fund is used for all capital investments and major repairs in the City except for water, sewer, and municipal power. This is the primary funding source for all street and storm water repairs and upgrades. From 2013 to 2019, the debt service on Confluence Drive required about 77% of all revenues leaving less than \$400,000 per year for all other street improvements. For this reason, the City has fallen behind on street maintenance. Revenues began increasing in 2019 allowing the City to begin more projects again.

2022 and 2023 will be big years for the City. Revenues in 2022 are anticipated to be 51% higher than the pre-2019 average.



This is because of increased sales tax, grants, the ability to tap into new funding including Back the Badge to explore a new Police Department building, and ARPA funds to support projects. 2023 revenues are projected higher as well due to anticipated grants.

In 2022, the CWCI fund will be used to complete the following projects:

- Sidewalk improvements
- ADA compliance
- Construction Drawings and Estimates on Police Department Building
- Street Chip & Seal/treatments
- Repair H75 Road
- Alley Activation
- Downtown Façade improvements
- Engineering for Hillside Repair
- Storm water Improvements
- Debt Service on Confluence Drive

Parks & Recreation Fund and Conservation Trust Fund

The Parks and Recreation Fund receives revenues from a combination of a dedicated sales tax and fees. 2020 and 2021 were challenging for this fund due to decreased use of the Recreation Center because of COVID restrictions. The hope is that 2022 will begin to show rebound in use of the Recreation center resulting in increased revenues. One of the biggest challenges facing the Recreation Center is the lack of certified

lifeguards. This has limited the hours of operation of the pool. The Recreation Center is looking at creative solutions to encourage more people to become certified lifeguards.

For 2022 the following are planned:

Recreation Center:

- Creation of an afterschool and summer program for youth in partnership with The Nature Connection
- Addition of new leisure programs including adventures and activities
- Re-plastering of the Tot Pool
- Replacement of exercise equipment

Parks, Trails, Sports

- Mountain View: Parking lot, safety netting, equipment roof, and pitching mound improvements,
- Cleland Park: Upgrade bathrooms and BBQ pits
- Confluence: Security cameras, dog park, potable water, tennis shed, support Trail Maintenance Crew with The Nature Connection, ballfield updates, foul line fencing
- Rewiring of the Parks building and installation of shade
- Cottonwood: If awarded a grant, design a new sports complex, gravel in parking lot
- Landscape conversion to xeriscape
- Bathroom security with maglocks
- Infield dirt
- Riverbend mitigation
- Tree Maintenance

Additionally, Parks along with Public Works will be looking to create a partnership with the Delta Correctional Facility and their new Take 2 program. This program is designed to offer job training to inmates to address long term recidivism. The City hopes to utilize this program to increase staffing in key areas. This will allow us to better address routine maintenance such as weed management, crack sealing, and other jobs where we have had inadequate staffing.

Water Fund:

Water rates have not been raised since 2014. In that time, the cost of providing water to residents and businesses has increased 66%. A portion of this increase is related to inter-fund transfers to the General Fund and Golf Fund, but even without these transfers, the cost of providing water has increased 40%. Revenue in the meantime has only increased 11%.

The City receives its water pre-treated from Project 7. Starting in 2021 Project 7 anticipates increasing their rates to the City to support construction of a new treatment plant. The City did not pass this rate increase on in 2021, but must begin doing so in 2022.

We will also be updating our Water Master Plan. This will help us better understand our system needs, and better plan for capital investments in our distribution system in the future.

Sewer Fund:

There are big projects planned for the sewer fund in 2022. The sewer fund expenses have ranged from \$1.3M to \$1.4M since 2013. The City has completed only minor projects in this timeframe. The City has approximately \$24M in needed investment in its sewer system. This includes the potential of replacing the wastewater treatment plan in about 7 years. In order to begin tackling this back log of maintenance and repairs, the City will move forward with two critical projects in 2022. The first is the replacement of the sewer line behind the Maverick and O'Reileys. This line will cost about \$3M to replace. The City has a loan from the USDA to pay for this replacement. Unfortunately, this means a significant increase to sewer rates to help pay the loan back. The City will also be replacing and upgrading the digester at the sewer plant. This system has failed and poses a serious risk to health and safety of our employees as well as threatens our ability to meet our discharge permit requirements. This project is also estimated at about \$3M. The City will be applying for loans/grants through the State for this project. Additional rate increases may be necessary if the City is awarded loans only for this project. We will also be moving forward with developing an engineering report for replacement of several sewer collection lines throughout the City. This report will help us apply for additional grants and loans so that we can begin to address the needs in our sewer system more effectively.

Municipal Light & Power Fund

The City continues to be a leader in providing municipal power at cost effective rates to our residents and businesses. The Municipal Light & Power Fund (MLP) has always been utilized to offset costs in other funds through transfers. This trend has accelerated as previously noted, and the MLP fund is no longer in a healthy position. There is a growing need for repairs and replacement with the electrical system. Between the need for capital investment, and continued demand on the fund for inter-fund transfers, the future health of this fund is at risk.

Rates will increase in 2022 by 2.5%. However; unless another source of funding to support the General Fund and Golf Fund is approved by voters, rates for electric will have to be increased more dramatically in coming years.

In 2022 the City will focus on its partnership with Mainspring to repurpose the ML&P building into a business incubator, commercial kitchen, restaurant/bar, and event space. This will include the sale of the MLP building to Mainspring as approved by voters in 2018.

We will also be completing a broadband plan for the City, and hope to leverage some of our ARPA funding into more grants to expand and improve high speed internet access to our residents and businesses.

M.L.&P. Fund						
	Estimated	Budget	Estimated	Estimated		
	2021	2022	2023	2024		
Net Position	5,500,507	5,046,418	3,699,999	1,627,589		
Revenues:						
Charges & Services	6,667,968	6,748,300	6,746,500	6,744,500		
Income from Investments	2,000	1,000	800	700		
Grants		2,668,750				
Miscellaneous	85,117	54,500	54,500	54,500		
Total Revenue =	6,755,085	9,472,550	6,801,800	6,799,700		
Expenditures:						
Personnel	631,837	607,429	621,246	635,412		
Charges & Services	5,336,864	5,464,801	5,603,466	5,742,676		
Capital Outlay	445,100	3,723,500	1,625,000	741,180		
Debt Service	215,373	223,238	224,498	218,839		
Transfers to Other Funds	580,000	800,000	800,000	800,000		
Total Expenditures =	7,209,174	10,818,968	8,874,210	8,138,107		
Net Position	5,046,418	3,699,999	1,627,589	289,182		
Minimum Reserve Net Position	1,773,867	1,812,303	1,849,232	1,811,801		
Min.Capital Res. Net Position	3,723,500	1,625,000	741,180	300,000		
Reserve Net Position	5,497,367	3,437,303	2,590,412	2,111,801		
Unrestricted Net Position	-450,949	262,697	-962,823	-1,822,619		

Golf Fund

Golf is experiencing a renaissance as a result of COVID. As indoor recreation became restricted, golf hit everyone's radar as an opportunity to be outside and have fun. Green fees in 2013 were \$182,882. In 2021 they are estimated to be \$378,926. Overall revenues in golf in 2013 were \$420,283. In 2021 total revenues are estimated at \$743,899. The budgeted revenues for 2022 are \$685,100.

While golf is making gains in growing revenue, expenses have always exceeded revenues. Inter-fund transfers have always been used to offset this difference. Transfers over the past several years have ranged from \$326,000 a year to \$472,000 per year. Expenses have also increased in the golf fund both in administrative costs, as well as in growing maintenance costs. The sprinkler system has aged and needs to be replaced. Replacement of sprinkler heads and pumps has been budgeted.

There are conversations underway to explore how to increase the sustainability at the golf course. This includes looking at the potential revive conversations about development at and near the golf course. A group of stakeholders has begun to meet to

explore if future development is viable. This includes looking at infrastructure needs to support additional development including extending 1525 Road to the golf course as well as water, electric, and sewer extensions.

Library

Not included in this budget is the potential for the City to exchange buildings with Delta County in a partnership between the County, City, and Library district to move the Library to a new location. As part of this partnership, the City will continue to be the owner of the building where the library will be located. Our Charter requires us to have a library, and this helps us ensure that we have this needed service in our community. The City has also applied for funding to add a maker's space and coworking space at the Library. This grant is not included in this budget at this time, and will be added should the City be successful. Moving into the future, the City's budget will be increased to account for maintenance needs of this new building, which are anticipated to be minimal initially.

Conclusion

City Staff is excited about 2022, and optimistic about what we will be able to achieve. 2021 has been a year of planning and preparing, and we look forward to being able to implement the projects and programs that we have been diligently working towards in 2022.

Thank you to ALL City Staff for your continued dedication to this City, and for constantly stepping up, looking for innovative solutions to every day challenges, and for being part of our team. We look forward to how we can support you in 2022, and how we can continue to work together as a team to make the City of Delta better for our residents, businesses, youth, and visitors.

FIVE YEAR CAPITAL PLAN SUMMARY

FUND/PROJECT	2022	2023	2024	2025	2026	FUND/DIV
GENERAL FUND						
CITY HALL - HVAC	14,000					02-18
CITY HALL - IMPROVEMENTS	4,000					02-18
CITY HALL - WINDOW CANOPIES	6,000					02-18
SENOIR CENTER - FLOORING	15,500					02-18
PD EQUIPMENT	39,264	35,000	35,000			02-20
CEMETARY - EAST SIDE EXPANSION					150,000	02-47
TOTAL	78,764	35,000	35,000	0	0	
PARKS - Conservation Trust Fund						
MOUNTAIN VIEW:						
PARKING LOT	20,000					15-25
SAFETY NETTING	2,000					15-25
ROOF	3,000					15-25
PITCHING MOUND	3,200					15-25
CLELAND PARK:						
BATHROOM UPGRADE	3,000					15-27
BBQ PITS	1,000					15-27
CONFLUENCE PARK:						
VETERAN'S PARK IMPROVEMENTS	20,000					15-29
SHADE STRUCTURES	3,300	10,000	10,000			15-29
BALLFIELD UPGRADES	15,000					15-29
FENCING	6,300					15-29
PARK CAMERAS	4,000					15-29
OTHER PARK IMPROVEMENTS	15,900					15-29
COTTONWOOD PARK:						
IMPROVEMENTS	102,000					15-32
PARKS DEVELOPMENT:						
IMPROVEMENTS	6,500					15-60
BATHROOM DOORS	11,000					15-60
RIVERBEND MITAGATION	16,000					15-60
OTHER PARK IMPROVEMENTS	10,900					15-60
TOTAL	243,100	10,000	10,000	0	0	
RECREATION CENTER						
WELLNESS POOL BOILER		60,000				18-50
POOL DECK REPAIR & RESURFACE		40,000				18-50
TREADMILLS & ELLIPTICALS	10,000	10,000	10,000			18-53
CARPET REPLACEMENT		60,000				18-64
RESURFACE GYM FLOOR			50,000			18-64
PARKS - CLELAND SPASH PAD *					60,000	18-80
PARKS - COTTONWOOD COMPLEX *	100,000	500,000	3,000,000			18-80
PARKS - TRAILS RIVERFRONT *		350,000				18-80
PARKS - TRAILS UNDERPASS *			500,000			18-80
PARKS - BRIDGE *					1,500,000	18-80
TOTAL	110,000	1,020,000	3,560,000	0	1,560,000	
* grant projects						

FIVE YEAR CAPITAL PLAN SUMMARY

FUND/PROJECT	2022	2023	2024	2025	2026	FUND/DIV
CITY WIDE IMPROVEMENTS						
SIDEWALK PROGRAM	85,000	85,000	85,000	85,000	85,000	19-25
ADA	15,000	15,000	15,000	15,000	15,000	19-36
PD - BUILDING	500,000					19-37
LIBRARY HVAC	75,000					19-37
STREET IMPROVEMENTS	500,000	500,000	500,000	500,000	500,000	19-48
H75 ROAD IMPROVEMENTS	600,000					19-48
HILLSIDE STREET IMPROVEMENTS	250,000	2,500,000				19-48
ALLEY IMPROVEMENTS	150,000					19-48
FAÇADE	175,000					19-48
MAIN STREET DEMO *	151,203				5,000,000	19-68
STORM WATER PROJECTS *	200,000				12,000,000	19-68
TOTAL	2,701,203	3,100,000	600,000	600,000	17,600,000	
* grant projects						
ELECTRICAL						
SUB-STATION REBUILD	225,000	300,000				41-35
SUB-STATION IMPROVEMENTS		750,000				41-35
NEW - SUB-STATION *		1,050,000				41-35
SYSTEM REBUILDS	107,500	540,000	611,180			41-40
DMEA ACQUISITIONS -GARNET MESA	420,000					41-45
DMEA ACQUISITIONS - EAST 3RD			92,000			41-45
DMEA ACQUISITIONS - HARTIG				68,000		41-45
OPEN ACCESS FIBER *	1,200,000	12,000	15,000			41-57
POWER PLANT REMEDIATION *	1,000,000					41-58
RELOCATION OF ML&P	250,000					41-58
NEW BUILDING *	500,000					41-58
TOTAL	3,702,500	2,652,000	718,180	68,000	0	
* grant projects						
SEWER						
MISCELLANEOUS LINE REPLACEMENTS	393,250	104,150	171,250			42-33
REPLACE LINE - HENRY ST TO KELLOG ST	3,500,000					42-33
REPLACE LINE - KELLOG TO REC CENTER *		3,228,269				42-33
REPLACE LINE - GUNNISON RIVER DR *			990,483			42-33
REPLACE LINE - HWY 50 TO G96 LANE *			712,628			42-33
REPLACE LINE - HOWARD 2ND & 3RD *			286,012			42-33
REPLACE LINE - E 3RD GRAND BLVD *				537,501		42-33
DISESTER	3,000,000					42-38
COMPOST PAD		160,000				42-38
PLANT EQUIPMENT UPGRADES	50,000	51,500	53,045			42-38
PLANT REPLACEMENT *					10,000,000	42-36
TOTAL	6,943,250	3,543,919	2,213,418	537,501	10,000,000	
* grant projects			B			

FIVE YEAR CAPITAL PLAN SUMMARY

FUND/PROJECT	2022	2023	2024	2025	2026	FUND/DIV
WATER						
PIPELINE ABATEMENT/REPLACEMENT	123,500	27,000	27,000			45-42
PIPELINE ABATEMENT/REPLACEMENT		2,375,000	2,375,000	2,375,000	2,375,000	45-42
SCADA SYSTEM	45,000	15,000	15,000			45-50
NORTH DELTA TRANSMISSION		600,000	550,000			45-50
HWY 92 LINE			1,700,000			45-50
* grant projects TOTAL	168,500	3,017,000	4,667,000	2,375,000	2,375,000	
GOLF COURSE						
BUNKER RENOVATION	30,000	20,000	20,000	20,000	20,000	48-40
TOTAL	30,000	20,000	20,000	20,000	20,000	
INTERNAL SERVICE						
COOLER REPLACEMENT	14,500					71-62
EQUIPMENT	177,000	143,700	406,000	291,500	3,700	71-70
VEHICLES	316,000	619,000	190,000	329,000	656,000	71-70
TOTAL	507,500	762,700	596,000	620,500	659,700	

Resolution #15, 2021

A RESOLUTION ADOPTING A BUDGET FOR THE CITY OF DELTA, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY, 2022, AND ENDING ON THE THIRTY-FIRST DAY OF DECEMBER, 2022

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 16, 2021, 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 2022.

Dated this 16th day of November, 2021.



Mayor

ATTEST:



City Clerk

Resolution #14, 2021

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 2022 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 2021 valuation of assessment for the City of Delta, Colorado, as certified by the County Assessor, is \$89,469,917.

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 2022 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 2021.

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 16th day of November, 2021.



Mayor

ATTEST:



City Clerk

Ordinance #14, 2021

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 2022 BUDGET YEAR

WHEREAS, the City Council has adopted the annual budget on November 16, 2021; 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	6,936,675
Conservation Trust	243,100
Parks & Recreation	3,144,944
C.W.C.I.	3,792,552
M.L.S.P.	10,818,968
Sewer	8,930,703
Water	3,073,817
Refuse	792,797
Golf	1,231,050
Perpetual Care	1,000
Internal Service	1,363,380
Debt Service	1,227,800
D.U.R.A.	8,025
American Rescue Plan Act Fund	155,037
Back the Badge Fund	885,924

ADOPTED on first reading and ordered published this 16th day of November, 2021.



Mayor

ATTEST:



City Clerk

ADOPTED on second and final reading and ordered published
this 7th day of December, 2021.



Mayor

ATTEST:



City Clerk

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.

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

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.

City of Delta
Vehicle & Equipment Budget

<u>Vehicles</u>	<u>2022</u>	<u>Vehicles</u>	<u>2023</u>	<u>Vehicles</u>	<u>2024</u>
PD - Patrol SUV	53,000	Refuse Truck	305,000	Water - Truck	190,000
PD - Patrol SUV	53,000	Sewer - Mini Van	38,000		
PD - Patrol SUV	53,000	PW - Dump Truck	200,000		
PD - Patrol SUV	35,000	PW - Pickup	38,000		
Sewer - Pickup	49,000	Sewer - Pickup	38,000		
Parks - Pickup	33,000				
Parks - Pickup 4*4	40,000				
	<u>316,000</u>		<u>619,000</u>		<u>190,000</u>

<u>Equipment</u>		<u>Equipment</u>		<u>Equipment</u>	
Mnt Water - 4*4 unit	25,000	Cemetery - HD Vehicle	14,500	Sewer - ATV	7,000
Golf - Carts 25	120,000	Parks - Gator	12,500	Parks - Gator	11,500
Golf/Parks Seeder	18,000	Golf - 3 mowers	116,700	Parks - Spreader	8,000
Golf Top dresser	14,000			PW - Sign Board	26,000
				Water - 4*4 unit	25,000
				Water - Accessories	12,000
				PW - Saw	5,000
				Golf - Mower	80,000
				Parks - Utility Vehicle	11,500
				ISF - Forklift	35,000
				Sewer - Backhoe	185,000
	<u>177,000</u>		<u>143,700</u>	Total =	406,000
Total =	<u><u>493,000</u></u>	Total =	<u><u>762,700</u></u>	Total =	<u><u>596,000</u></u>

City of Delta
City Council

	Budget 2022	Estimated 2022	Estimated 2023	Estimated 2024
02-01-33600				
<u>Dues, Memberships & Subscriptions</u>				
CML	5,874	5,874	5,874	5,874
Club 20	600	600	600	600
Chamber	1,500	1,500	1,500	1,500
Region 10	8,229	8,229	8,229	8,229
Other	500	500	500	500
	16,703	16,703	16,703	16,703
02-01-38400				
<u>City Council Donations</u>				
Fireworks	3,000	3,000	3,000	3,000
Grad Night	300	300	300	300
BSA Flags	100	100	100	100
Chamber	3,000	3,000	3,000	3,000
Health Fair	585	585	585	585
Spay & Neuter Program	5,500	0	0	0
Other	1,000	1,000	1,000	1,000
	13,485	7,985	7,985	7,985
02-01-38450				
<u>Contributions</u>				
All Points	17,318	17,318	17,318	17,318
CASA		1,112	1,112	1,112
	17,318	18,430	18,430	18,430
02-01-38475				
<u>Economic Incentive</u>				
House of Chin	3,375			
The Body Shop	453			
Mach 1 Car Wash	6,795			
Yost Family Dentistry	9,387			
Delta Apts (Chazco)	79,350			
Residence at Delta	312,423			
Other	25,000	25,000	25,000	25,000
	436,783	25,000	25,000	25,000
<u>Donation - One Delta</u>				
41-58-38400	7,900	6,683	6,683	6,683
42-39-38400	7,900	6,683	6,683	6,683
	15,800	13,366	13,366	13,366

General Fund

	Estimated 2021	Budget 2022	Estimated 2023	Estimated 2024
Fund Balance	<u>1,421,831</u>	<u>1,490,888</u>	<u>1,012,351</u>	<u>948,134</u>
Revenues:				
Taxes	3,261,965	3,226,786	3,276,322	3,326,848
Licenses & Permits	255,394	162,900	162,900	162,900
Intergovernmental	770,314	463,723	455,130	467,930
Charges for Services	117,724	63,500	63,500	63,500
Fine & Forfeitures	24,117	25,000	25,000	25,000
Miscellaneous	50,128	34,600	34,600	34,600
Accounting & Administrative	823,608	823,608	823,608	823,608
Other Financing Sources	<u>1,130,121</u>	<u>1,658,021</u>	<u>1,604,753</u>	<u>1,509,491</u>
Total Revenue =	<u>6,433,371</u>	<u>6,458,138</u>	<u>6,445,813</u>	<u>6,413,877</u>
Expenditures:				
Personnel	4,380,324	4,847,287	4,958,902	5,073,487
Charges & Services	1,947,736	2,010,624	1,516,128	1,515,428
Capital Outlay	<u>36,255</u>	<u>78,764</u>	<u>35,000</u>	<u>35,000</u>
Total Expenditures =	<u>6,364,315</u>	<u>6,936,675</u>	<u>6,510,030</u>	<u>6,623,915</u>
Fund Balance	1,490,888	1,012,351	948,134	738,095
Required Restricted Reserve Fund Bal.	361,637	361,637	361,637	361,637

General Fund - 02**Revenue - 00**

Account #	Revenues by Source	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
Taxes							
61310	Sales Tax	2,207,474	2,185,624	2,428,221	2,476,786	2,526,322	2,576,848
61320	Use Tax	59,428	50,000	133,744	50,000	50,000	50,000
61410	Cigarette Tax	22,153	21,000	21,000	21,000	21,000	21,000
61510	Franchise Tax - Cable TV	42,111	41,000	41,000	41,000	41,000	41,000
61520	Franchise Tax - Natural Gas	102,533	95,000	95,000	95,000	95,000	95,000
61530	Franchise Tax - Equivalents	534,386	525,000	525,000	525,000	525,000	525,000
61540	Occupation Tax	18,223	18,000	18,000	18,000	18,000	18,000
	Subtotal Taxes	2,986,308	2,935,624	3,261,965	3,226,786	3,276,322	3,326,848
Licenses & Permits							
62110	Liquor Licenses	5,070	4,500	4,785	4,500	4,500	4,500
62120	Other Business Licenses	21,715	13,500	18,000	18,000	18,000	18,000
62220	Building Permits	107,404	52,000	212,159	125,000	125,000	125,000
62230	Burial Permits	12,145	14,000	19,050	14,000	14,000	14,000
62240	Animal Licenses	1,325	1,400	1,400	1,400	1,400	1,400
	Subtotal Licenses & Permits	147,659	85,400	255,394	162,900	162,900	162,900
Intergovernmental Revenues							
63320	VOCA Grant	29,460	27,910	27,910	26,850	26,850	26,850
63322	Marketing Sponsors		15,000				
63323	Marketing Grants		12,500				
63324	BVP Vest Grant						
63330	Other State Grants	56,646	25,600	28,141	15,000	13,600	13,600
63400	PD - G & B Grant			4,392			
63335	Cares Act	268,028		272,627			
63400	School District	50,000					
63410	Highway Users Tax	301,722	304,132	304,132	344,873	337,680	350,480
63420	Motor Vehicle Registration	39,421	37,000	37,000	37,000	37,000	37,000
63460	Severance Tax	27,873	28,000	8,535			
63470	Mineral Leasing Apportionment	22,629	25,000	47,577			
63510	Road & Bridge	40,137	40,000	40,000	40,000	40,000	40,000
	Subtotal Intergov. Revenues	835,916	515,142	770,314	463,723	455,130	467,930
Charges For Services							
64120	Zoning & Subdivision Fees	4,460	3,000	3,270	3,000	3,000	3,000
64150	Plan Checking Fee	53,555	30,000	101,144	50,000	50,000	50,000
64490	Other Charges for Services	465	1,500	500	1,500	1,500	1,500
64491	Vehicle Inspection Fees	970	2,500	1,230	2,500	2,500	2,500
64492	Certified Vehicle Inspection Fees			650			
64520	Cemetery Lots	8,115	6,500	10,930	6,500	6,500	6,500
	Subtotal Charges For Services	67,565	43,500	117,724	63,500	63,500	63,500
Fines & Forfeitures							
65110	Court Fines & Forfeits	15,828	25,000	17,809	25,000	25,000	25,000
65300	Drug Seizure Forfeits			6,308			
	Subtotal Fines & Forfeitures	15,828	25,000	24,117	25,000	25,000	25,000

General Fund - 02**Revenue - 00**

Account #	Revenues by Source	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
Miscellaneous Revenues							
64140	Phone, Fax & Copies	0	100	63	100	100	100
64617	Marketing - Special Events	223	9,000	5,761	9,000	9,000	9,000
66570	Other Revenues	63,229	45,700	41,390	25,000	25,000	25,000
66572	Delta Senior Center-Utilities	4,800	4,800	2,400			
66460	Donations			14			
	Subtotal Misc. Revenues	68,252	59,600	49,628	34,100	34,100	34,100
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	7,654	4,021	500	500	500	500
	Sub. Income from Investments	7,654	4,021	500	500	500	500
Other Financing Sources							
67741	Transfer From M.L. & P. Fund	250,000	400,000	400,000	500,000	500,000	500,000
67742	Transfer From Sewer Fund		200,000	200,000	368,650	200,000	200,000
67745	Transfer From Water Fund		100,000	100,000	298,300	400,000	400,000
67747	Transfer From Refuse Fund		100,000	100,000			
67772	Transfer From Dental Fund		6,741	6,741			
67794	Transfer From American Rescue Act Fund				105,087	107,189	
67795	Transfer From Back the Badge Fund			323,380	385,984	397,564	409,491
	Subtotal Other Financing Sources	250,000	806,741	1,130,121	1,658,021	1,604,753	1,509,491
Total - General Fund		5,190,107	5,298,636	6,433,371	6,458,138	6,445,813	6,413,877

General Fund - 02
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
01 - City Council							
11200	Compensation	6,600	6,600	6,600	6,600	6,600	6,600
14100	Social Security & Medicare	505	505	505	505	505	505
15100	Group Insurance	998	2,192	2,192	2,192	2,192	2,192
15300	Worker's Compensation	248	266	266	248	248	248
	Subtotal Personnel	8,351	9,563	9,563	9,545	9,545	9,545
22100	Operating Materials & Supplies	489	250	347	250	250	250
31100	Liability Insurance	957	998	998	1,067	1,067	1,067
31600	Professional Services						
32200	Advertising & Legal Notices		25		25	25	25
33100	Travel, Education & Training	663	5,400	500	5,400	5,400	5,400
33600	Dues, Memberships & Subscriptions	16,027	19,942	16,203	16,703	16,703	16,703
33700	Public Relations	1,229	5,000	5,000	5,000	5,000	5,000
38400	Donations & Contributions	3,250	13,485	13,485	7,985	7,985	7,985
38450	Contributions To Other Agencies	18,118	18,430	34,468	17,316	18,430	18,430
38475	Economic Incentive	0	150	175,000	436,783	25,000	25,000
38500	IT	439	436	436	436	436	436
	Subtotal Charges & Services	41,172	64,116	246,437	490,965	80,296	80,296
Total - City Council		49,523	73,679	256,000	500,510	89,841	89,841
02 - Boards & Committees							
38755	Planning Commission		200	425	400	400	400
38768	Historic Preservation		100		100	100	100
38770	Safety Committee	281	750	500	750	750	750
38772	Youth Council		500	250	500	500	500
	Subtotal Charges & Services	281	1,550	1,175	1,750	1,750	1,750
Total - Boards & Committees		281	1,550	1,175	1,750	1,750	1,750

General Fund - 02
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
04 - City Clerk							
12100	Salaries	74,774	79,076	79,076	81,449	83,078	84,740
12600	Cell Phone Stipend	487	480	480	480	480	480
13100	Overtime	310					
14100	Social Security & Medicare	5,204	6,086	6,086	6,268	6,392	6,519
14200	Pension Contributions	3,704	3,954	3,954	4,072	4,154	4,237
15100	Group Insurance	25,618	30,324	30,324	33,265	34,596	35,979
15300	Worker's Compensation	95	102	104	95	95	95
	Subtotal Personnel	110,192	120,022	120,024	125,629	128,795	132,050
22100	Operating Materials & Supplies	14	200	200	200	200	200
31100	Liability Insurance	529	552	552	590	590	590
31300	Maintenance agreement	949	525	525	525	525	525
31600	Professional Services		23,500	5,000	18,500		
31800	Filing & Recording Fees	214	150	339	150	150	150
33100	Travel, Education & Training	288	1,800	350	3,300	3,300	3,300
33600	Dues, Memberships & Subscriptions	355	450	755	450	450	450
34100	Telephone	165	170	170	170	170	170
38500	IT	109	108	108	108	108	108
38710	Other Expenses						
	Subtotal Charges & Services	2,623	27,455	7,999	23,993	5,493	5,493
Total - City Clerk		112,815	147,477	128,023	149,622	134,288	137,543

05 - Municipal Court

12100	Salaries	26,360	26,359	26,359	27,150	27,693	28,247
12200	Part-Time Salaries	41,000	41,820	41,820	43,074	43,935	44,814
12600	Cell Phone Stipend	162	160	160	160	160	160
14100	Social Security & Medicare	4,973	5,228	5,228	5,384	5,492	5,601
14200	Pension Contributions	1,234	1,318	1,318	1,358	1,385	1,412
15100	Group Insurance	8,538	10,108	10,108	11,050	11,492	11,952
15300	Worker's Compensation	95	102	104	95	95	95
	Subtotal Personnel	82,362	85,095	85,097	88,271	90,252	92,281

General Fund - 02
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
22100	Operating Materials & Supplies	2,060	1,000	500	1,000	1,000	1,000
31100	Liability Insurance	63	66	66	70	70	70
31300	Maintenance Agreement	543	545	543	543	543	543
31600	Professional Services	50,665	57,500	57,500	57,500	57,500	57,500
33100	Travel, Education & Training	350	3,300	500	1,800	1,800	1,800
33600	Dues, Memberships & Subscriptions	100		100			
36500	Medical Services		70		70	70	70
38500	IT	109	108	108	108	108	108
46200	Equipment	2,408					
	Subtotal Charges & Services	56,298	62,589	59,317	61,091	61,091	61,091
Total - Municipal Court		138,660	147,684	144,414	149,362	151,343	153,372
06 - Administration							
12100	Salaries	193,450	198,913	198,913	324,423	330,911	337,530
12500	Vehicle Allowance	1,840	4,800	4,800	4,800	4,800	4,800
12600	Cell Phone Stipend	401	960	960	960	960	960
14100	Social Security & Medicare	14,822	15,657	15,657	25,259	25,755	26,262
14200	Pension Contributions	3,843	9,946	9,946	16,221	16,546	16,876
15100	Group Insurance	15,246	32,007	38,623	83,716	87,065	90,547
15300	Worker's Compensation	272	291	292	271	271	271
15400	Unemployment	2,596					
	Subtotal Personnel	232,470	262,574	269,191	455,650	466,308	477,246
22100	Operating Materials & Supplies	4,967	3,500	11,146	3,500	3,500	3,500
31100	Liability Insurance	807	843	843	901	901	901
31300	Maintenance Agreement	1,500	1,555	1,500	1,500	1,500	1,500
31600	Professional Services	2,633	500	1,169	10,000	10,000	10,000
32200	Advertising & Legal Notices	419	4,500	1,806	2,000	2,000	2,000
33100	Travel, Education & Training	90	5,000	1,000	5,000	5,000	5,000
33600	Dues, Memberships & Subscriptions	1,408	2,200	1,641	2,200	2,200	2,200
34100	Telephone	662	650	650	650	650	650
38500	IT	1,095	1,095	1,095	1,095	1,095	1,095
38710	Other Expenses	1,026	200		200	200	200
	Subtotal Charges & Services	14,607	20,043	20,850	27,046	27,046	27,046
Total - Administration		247,077	282,617	290,041	482,696	493,354	504,292

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
07 - City Attorney							
31600	Professional Services	41,498	20,000	27,000	20,000	20,000	20,000
	Subtotal Charges & Services	41,498	20,000	27,000	20,000	20,000	20,000
	Total - City Attorney	41,498	20,000	27,000	20,000	20,000	20,000
08 - Elections							
22100	Operating Materials & Supplies	6,226	10,000	10,000	10,000	10,000	10,000
	Subtotal Charges & Services	6,226	10,000	10,000	10,000	10,000	10,000
	Total - Elections	6,226	10,000	10,000	10,000	10,000	10,000
12 - Finance							
12100	Salaries	324,044	326,262	326,262	335,187	341,891	348,729
14100	Social Security & Medicare	23,751	24,959	24,959	25,642	26,155	26,678
14200	Pension Contributions	15,452	16,313	16,313	16,759	17,095	17,436
15100	Group Insurance	62,111	73,894	73,894	80,204	83,412	86,749
15300	Worker's Compensation	453	485	485	452	452	452
	Subtotal Personnel	425,811	441,913	441,913	458,244	469,004	480,043
22100	Operating Materials & Supplies	5,451	5,800	4,900	5,800	5,800	5,800
31100	Liability Insurance	1,017	1,205	1,205	1,288	1,288	1,288
31300	Maintenance Agreement	5,825	5,825	5,825	5,825	5,825	5,825
32300	Printing	4,871	4,600	4,600	4,600	4,600	4,600
33100	Travel, Education & Training	683	1,500	950	1,500	1,500	1,500
33600	Dues, Memberships & Subscriptions	727	750	737	750	750	750
34100	Telephone	662	650	650	650	650	650
35200	Future Vehicle & Eq. Replacement	1,600					
36200	Auditing Service	25,400	28,600	25,400	29,000	29,000	29,000
38100	Bank Charges	46,714	36,000	47,000	47,000	47,000	47,000
38500	IT	220	221	221	221	221	221
	Subtotal Charges & Services	93,170	85,151	91,488	96,634	96,634	96,634
	Total - Finance	518,981	527,064	533,401	554,878	565,638	576,677

General Fund - 02
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
18 - General Government Buildings							
12100	Salaries	25,452	28,746	28,746	29,610	30,202	30,806
12200	Part-Time Salaries	10,366	14,141	9,458	14,776	15,072	15,373
12600	Cell Phone Stipend	39	54	124			
14100	Social Security & Medicare	2,682	3,285	2,932	3,396	3,463	3,533
14200	Pension Contributions	1,110	1,437	1,437	1,481	1,510	1,540
15100	Group Insurance	5,733	9,080	9,080	10,215	10,624	11,049
15300	Worker's Compensation	286	306	306	286	286	286
	Subtotal Personnel	45,668	57,049	52,083	59,763	61,157	62,587
22100	Operating Materials & Supplies	4,985	6,500	7,021	12,800	6,500	6,500
31100	Liability Insurance	9,453	9,644	9,644	10,283	10,283	10,283
31600	Professional Services		350	529			
34200	Natural Gas	7,760	8,800	8,800	8,800	8,800	8,800
34300	Electricity	15,201	26,000	17,500	17,500	17,500	17,500
34400	Trash Collections	2,873	2,700	2,700	2,700	2,700	2,700
34500	Water Service	897	1,200	987	1,200	1,200	1,200
34600	Sewer Service	1,203	1,516	1,304	1,516	1,516	1,516
35300	Repairs & Maintenance	23,767	15,000	27,815	15,000	15,000	15,000
	Subtotal Charges & Services	66,139	71,710	76,300	69,799	63,499	63,499
42100	Buildings & Improvements	40,822	13,000		39,500		
46200	Equipment						
	Subtotal Capital Outlay	40,822	13,000	0	39,500	0	0
Total - General Gov. Buildings		152,629	141,759	128,383	169,062	124,656	126,086

General Fund - 02
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
20 - Police							
12100	Salaries	1,442,001	1,494,403	1,656,861	1,650,063	1,683,064	1,716,726
12200	Part-Time Salaries	15,496	0	17,930	3,776	3,852	3,929
12600	Cell Phone Stipend	6,951	8,958	8,958	9,977	9,977	9,977
13100	Overtime	58,511	50,000	55,000	55,000	55,000	55,000
14100	Social Security & Medicare	33,111	31,684	34,412	34,290	34,770	35,259
14200	Pension Contributions	132,659	142,917	159,163	157,452	160,752	164,118
15100	Group Insurance	338,114	431,373	481,001	486,584	506,047	526,289
15300	Worker's Compensation	34,693	38,932	38,932	38,932	38,932	38,932
15400	Unemployment	13,596					
15700	PD State Disability	33,800	35,813	40,037	42,322	43,168	44,032
	Subtotal Personnel	2,108,932	2,234,080	2,492,294	2,478,396	2,535,562	2,594,261
22100	Operating Materials & Supplies	34,036	50,120	60,000	78,503	55,000	55,000
22800	Uniforms & Protective Clothing	30,117	20,000	20,000	20,000	20,000	20,000
31100	Liability Insurance	23,348	24,371	41,415	26,057	26,057	26,057
31300	Maintenance Agreement	18,919	21,034	21,034	27,492	27,492	27,492
31600	Professional Services	24,036	40,517	40,517	5,000	5,000	5,000
32200	Advertising & Legal Notices	0	500	1,225	500	500	500
33100	Travel, Education & Training	34,790	30,000	30,000	30,000	30,000	30,000
33600	Dues, Memberships & Subscriptions	18,266	11,735	11,735	12,386	12,386	12,386
34100	Telephone	4,730	5,600	5,600	5,600	5,600	5,600
34200	Natural Gas	1,511	1,083	1,200	1,200	1,200	1,200
34300	Electricity	4,096	5,000	5,000	5,000	5,000	5,000
34400	Trash Collections	654	650	650	650	650	650
34500	Water Service	180	350	350	350	350	350
34600	Sewer Service	396	360	360	360	360	360
35100	Vehicle & Equipment Usage	45,101	60,000	60,000	66,000	66,000	66,000
35150	Fuel Usage	16,116	25,000	25,000	28,000	28,000	28,000
35200	Future Vehicle & Eq. Replacement	76,858	80,266	80,266	93,039	93,039	93,039
35300	Repairs & Maintenance	247		427			
36500	Medical Services	2,567	2,000	1,000	2,000	2,000	2,000
36500	Bank Charges	466		100	500	500	500
38500	IT	1,337	1,338	1,338	1,338	1,338	1,338
38770	Crime Prevention	175	2,000	3,383	2,500	2,500	2,500
38771	Firearms Supplies	3,261	9,666	10,674	15,840	8,000	8,000
38772	Certified VIN		2,500		2,500	2,500	2,500
38775	Juvenile Diversion	10,645	7,205	7,205	7,262	7,262	7,262
38776	Rental	2,250	2,250	4,250	4,250	4,250	4,250
	Subtotal Charges & Services	354,102	403,545	432,729	436,327	404,984	404,984
42100	Buildings & Improvements		14,000	15,560			
46200	Equipment	11,854	20,000	20,695	39,264	35,000	35,000
	Subtotal Capital Outlay	11,854	34,000	36,255	39,264	35,000	35,000
Total - Police		2,474,888	2,671,625	2,961,278	2,953,987	2,975,546	3,034,245

General Fund - 02
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
28 - GIS							
12100	Salaries	48,381	68,740	61,195	70,806	72,222	73,667
14100	Social Security & Medicare	3,521	5,259	4,681	5,417	5,525	5,635
14200	Pension Contributions	2,416	3,437	3,060	3,540	3,611	3,683
15100	Group Insurance	15,364	17,839	17,839	20,188	20,996	21,835
15300	Worker's Compensation	91	98	100	91	91	91
	Subtotal Personnel	69,773	95,373	86,875	100,042	102,445	104,912
22100	Operating Materials & Supplies		1,200	3,493	1,400	1,800	1,100
31100	Liability Insurance	71	74	74	79	79	79
31300	Maintenance Agreement	10,130	5,500	4,200	4,200	4,200	4,200
31600	Professional Services	0	500	500	6,334	500	500
33100	Travel, Education & Training	0	250	100	250	250	250
34100	Telephone	165	170	170	170	170	170
38500	IT	109	108	108	108	108	108
38710	Other Expenses	0	50				
46200	Equipment	4,035	4,500	1,675		1,000	
	Subtotal Charges & Services	14,510	12,352	10,320	12,541	7,107	6,407
Total - GIS		84,283	107,725	97,195	112,583	109,552	111,319
29 - Building Official							
12100	Salaries	60,429	61,506	61,506	132,165	134,808	137,504
12200	Part-Time Salaries	10,740	9,500	15,000	10,000	10,000	10,000
13100	Overtime	472		22			
14100	Social Security & Medicare	5,358	5,432	5,854	10,876	11,078	11,284
14200	Pension Contributions	2,793	3,075	3,075	6,608	6,740	6,875
15100	Group Insurance	14,985	17,817	22,247	48,624	50,569	52,592
15300	Worker's Compensation	91	91	91	91	91	91
	Subtotal Personnel	94,868	97,421	107,796	208,364	213,287	218,346

General Fund - 02
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
22100	Operating Materials & Supplies	2,165	1,500	527	1,000	1,000	1,000
31100	Liability Insurance	515	515	515	202	202	202
31300	Maintenance Agreement		1,000				
31600	Professional Services	3,503	5,000	17,654			
33100	Travel, Education & Training	1,074	2,500	1,370	1,000	1,000	1,000
33600	Dues, Memberships & Subscriptions	375	500	375	375	375	375
34100	Telephone	165	170	170	170	170	170
35100	Vehicle & Equipment Usage	732	1,000	1,000	1,000	1,000	1,000
35150	Fuel Usage	363	360	360	600	600	600
35200	Future Vehicle & Eq. Replacement	2,195	2,195	2,195	3,271	3,271	3,271
38500	IT	45	41	45	41	41	41
38710	Other Expenses	67		40			
	Subtotal Charges & Services	11,199	14,781	24,251	7,659	7,659	7,659
Total - Building Official		106,067	112,202	132,047	216,023	220,946	226,005
30 - Community Development							
12100	Salaries	39,672	132,502	127,436	153,589	156,661	159,794
12200	Part-Time Salaries	6,336	4,376	4,376			
12600	Cell Phone Stipend	0	1,120	647	1,120	1,120	1,120
13100	Overtime	233	100				
14100	Social Security & Medicare	2,755	10,564	10,133	11,835	12,070	12,310
14200	Pension Contributions	996	6,625	6,372	7,679	7,833	7,990
15100	Group Insurance	13,020	27,290	27,290	40,410	42,026	43,707
15300	Worker's Compensation	110	117	117	110	110	110
15400	Unemployment	3,046					
	Subtotal Personnel	66,168	182,695	176,371	214,744	219,820	225,031
22100	Operating Materials & Supplies	6,094	2,500	5,000	3,100	3,100	3,100
31100	Liability Insurance	181	189	189	202	202	202
31300	Maintenance Agreement	1,127	935	1,110	1,110	1,110	1,110
31600	Professional Services	147,507	72,500	90,000	71,000	71,000	71,000
32200	Advertising & Legal Notices	157	150	1,441	1,000	1,000	1,000
33100	Travel, Education & Training	3,988	500	500	700	700	700
33600	Dues, Memberships & Subscriptions	195		265	75	75	75
34100	Telephone	331		458	460	460	460
38500	IT	849	851	851	851	851	851
38710	Other Expenses		100	152			
	Subtotal Charges & Services	160,429	77,725	99,966	78,498	78,498	78,498
Total - Community Development		226,597	260,420	276,337	293,242	298,318	303,529

General Fund - 02
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
32 - Street Maintenance							
12100	Salaries	219,146	207,351	207,351	203,837	207,914	212,072
12200	Part-Time Salaries		0	0	26,611	26,611	26,611
12600	Cell Phone Stipend	320	638	638	638	638	638
13100	Overtime	1,151	2,500	1,228	2,500	2,500	2,500
14100	Social Security & Medicare	16,300	16,102	16,005	17,869	18,181	18,499
14200	Pension Contributions	9,683	10,368	10,368	10,192	10,396	10,604
15100	Group Insurance	47,082	47,214	47,214	45,375	47,190	49,078
15300	Worker's Compensation	15,725	16,038	16,038	14,949	14,949	14,949
15400	Unemployment			10,384			
	Subtotal Personnel	309,407	300,211	309,226	321,971	328,379	334,951
22100	Operating Materials & Supplies	34,027	35,000	35,000	40,000	40,000	40,000
24600	Asphalt & Other Surfacing	20,636	45,000	40,000	45,000	45,000	45,000
31100	Liability Insurance	5,063	5,285	5,285	5,650	5,650	5,650
31300	Maintenance Agreement	995	1,000	1,000	11,000	11,000	11,000
31600	Professional Services	1,418	10,000	4,827	5,000	5,000	5,000
31610	Weed Abatement	23,515	30,000	23,400			
32200	Advertising & Legal Notices	0		656			
33100	Travel, Education & Training	150	250		250	250	250
33600	Dues, Memberships & Subscriptions	300	300	322	300	300	300
34100	Telephone	1,068	1,900	1,900	1,900	1,900	1,900
34200	Natural Gas	2,601	4,500	4,500	4,500	4,500	4,500
34300	Electricity	23,543	31,000	25,000	25,000	25,000	25,000
34400	Trash Collections	327	325	325	325	325	325
34500	Water Service	238	320	320	320	320	320
34600	Sewer Service	659	671	671	671	671	671
35100	Vehicle & Equipment Usage	53,500	53,500	53,500	53,500	53,500	53,500
35150	Fuel Usage	5,533	8,625	6,000	8,625	8,625	8,625
35200	Future Vehicle & Eq. Replacement	89,329	89,329	89,329	89,329	89,329	89,329
35300	Repairs & Maintenance	611	1,000	1,170	1,000	1,000	1,000
36500	Medical Expenses	462	225	1,660	225	225	225
38500	IT	220	221	221	221	221	221
38710	Other Expenses	26	150	6,646	150	150	150
46200	Equipment	5,415					
	Subtotal Charges & Services	269,636	318,601	301,732	292,966	292,966	292,966
Total - Street Maintenance		579,043	618,812	610,958	614,937	621,345	627,917

General Fund - 02
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
44 - Animal Control							
22100	Operating Materials & Supplies	1,383	2,500	2,500	2,500	2,500	2,500
31100	Liability Insurance	5,345	5,450	5,450	5,799	5,799	5,799
31600	Professional Services	19,900	19,800	13,442	21,000	21,000	21,000
33100	Travel, Education & Training		500		500	500	500
33600	Dues, Memberships & Subscriptions	45	300	0	300	300	300
34100	Telephone	172	170	250	170	170	170
34200	Natural Gas	1,422	2,200	2,200	2,200	2,200	2,200
34300	Electricity	1,419	1,500	1,500	1,500	1,500	1,500
34400	Trash Collections	327	270	270	270	270	270
34500	Water Service	111	160	160	160	160	160
34600	Sewer Service	303	350	350	350	350	350
35100	Vehicle & Equipment Usage	2,475	1,200	1,200	1,916	1,916	1,916
35150	Fuel Usage	623	610	610	682	682	682
35200	Future Vehicle & Eq. Replacement	2,175	2,175	2,175	2,492	2,492	2,492
35300	Repairs & Maintenance	3,600	1,000	6,000	1,000	1,000	1,000
38500	IT	109	108	108	108	108	108
	Subtotal Charges & Services	39,409	38,293	36,215	40,947	40,947	40,947
Total - Animal Control		39,409	38,293	36,215	40,947	40,947	40,947

General Fund - 02
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
45 - Code Enforcement							
12100	Salaries	51,563	40,374	40,374	84,106	85,788	87,504
12600	Cell Phone Stipend	231	320		320	320	320
13100	Overtime	1,487	500	1,194	750	750	750
14100	Social Security & Medicare	3,775	3,151	3,180	6,516	6,645	6,776
14200	Pension Contributions	1,648	2,019	2,019	4,205	4,289	4,375
15100	Group Insurance	20,460	17,758	17,758	35,536	36,957	38,436
15300	Worker's Compensation	477	511	512	476	476	476
	Subtotal Personnel	79,641	64,633	65,037	131,909	135,226	138,637
22100	Operating Materials & Supplies	241	150	150	150	150	150
22800	Uniforms & Protective Clothing	305	1,000	400	500	500	500
31100	Liability Insurance	3,056	3,189	3,189	3,410	3,410	3,410
31300	Maintenance Agreement	621	625	621	621	621	621
32200	Advertising & Legal Notices	0	200		200	200	200
33100	Travel, Education & Training	56	2,500		2,000	2,000	2,000
33600	Dues, Memberships & Subscriptions	0	100		100	100	100
38500	IT	109	108	108	108	108	108
38710	Other Expenses	61					
46200	Equipment		5,000		2,500	2,500	2,500
	Subtotal Charges & Services	4,449	12,872	4,468	9,589	9,589	9,589
Total - Code Enforcement		84,090	77,505	69,505	141,498	144,815	148,226

General Fund - 02
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
47 - Cemetery							
12100	Salaries	45,829	50,710	50,710	52,232	53,277	54,342
12200	Part - Time Salaries	17,996	35,444	16,444	35,792	36,508	37,238
12600	Cell Phone Stipend	323	320	320	320	320	320
13100	Overtime	193	500	150			
14100	Social Security & Medicare	4,676	6,615	5,162	6,758	6,893	7,030
14200	Pension Contributions	2,248	2,536	2,536	2,612	2,664	2,717
15100	Group Insurance	18,790	22,636	10,357	9,780	10,171	10,578
15300	Worker's Compensation	4,670	4,291	4,291	4,000	4,000	4,000
	Subtotal Personnel	94,725	123,052	89,969	111,494	113,833	116,226
22100	Operating Materials & Supplies	11,128	7,000	7,000	7,000	7,500	7,500
22200	Chemicals & Lab Supplies	3,644	7,000	5,000	7,000	8,000	8,000
31100	Liability Insurance	515	538	538	575	575	575
31300	Maintenance Agreement	162	165	162	162	162	162
31350	Tree & Landscaping	2,730	16,000	14,030	16,000	15,000	15,000
31600	Professional Services	0	500	77	500	500	500
34100	Telephone	199	205	205	205	205	205
34300	Electricity	2,569	2,750	2,750	2,750	2,750	2,750
34400	Trash Collections	327	350	350	350	350	350
34500	Water Service	46,422	48,000	48,000	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	8,923	8,923	8,923
35150	Fuel Usage	1,946	3,105	3,105	3,105	3,105	3,105
35200	Future Vehicle & Eq. Replacement	9,613	9,613	9,613	11,184	11,184	11,184
36500	Medical Expenses	180	300	103	300	300	300
38710	Other Expenses			16			
42100	Buildings & Improvements		10,000	5,098			
46200	Equipment			6,473			
	Subtotal Charges & Services	88,658	114,799	111,793	108,404	108,904	108,904
Total - Cemetery		183,383	237,851	201,762	219,898	222,737	225,130

General Fund - 02 Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
74 - Marketing							
12100	Salaries	50,103	50,112	50,112	57,181	58,325	59,491
12600	Cell Phone Stipend	323	306	306	306	306	306
14100	Social Security & Medicare	3,752	3,857	3,857	4,398	4,485	4,574
14200	Pension Contributions	2,475	2,506	2,506	2,859	2,916	2,975
15100	Group Insurance	15,115	18,004	18,004	18,430	19,167	19,934
15300	Worker's Compensation	91	98	100	91	91	91
	Subtotal Personnel	71,859	74,883	74,885	83,265	85,290	87,371
22100	Operating Materials & Supplies	3,608	12,000	15,267	14,000	16,000	16,000
31100	Liability Insurance	181	181	181	79	79	79
31600	Professional Services	2,514	10,000	1,100	15,000	15,000	15,000
32200	Advertising & Legal Notices		25,000	719	15,000	15,000	15,000
33100	Travel, Education & Training		1,250		1,500	1,500	1,500
34100	Telephone	165	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
35150	Fuel Usage		305	100	305	305	305
35200	Future Vehicle & Eq. Replacement		220	220	220	220	220
	Subtotal Charges & Services	6,468	50,916	19,547	48,064	50,064	50,064
Total - Marketing		78,327	125,799	94,432	131,329	135,354	137,435
76 - Culture							
22100	Operating Materials & Supplies	240	250	379	25,000	250	250
31100	Liability Insurance	9,500	9,917	9,917	10,603	10,603	10,603
34100	Telephone	709	690	690	690	690	690
34300	Electricity	648	1,000	700	700	700	700
34400	Trash Collections	327	500	500	500	500	500
38500	IT	614	613	613	613	613	613
	Subtotal Charges & Services	12,038	12,970	12,799	38,106	13,356	13,356
Total - Culture		12,038	12,970	12,799	38,106	13,356	13,356
77 - IT							
22100	Operating Materials & Supplies	1,517	1,000	2,524	1,000	1,000	1,000
31600	Professional Services	12,313	15,000	21,666	80,000	80,000	80,000
33600	Dues, Memberships & Subscriptions	13,319	10,500	14,426	14,400	14,400	14,400
46200	Equipment	1,095	5,000	2,194			
	Subtotal Charges & Services	28,244	31,500	40,810	95,400	95,400	95,400
Total - IT		28,244	31,500	40,810	95,400	95,400	95,400

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
85 - COVID-19							
22100	Operating Materials & Supplies	102,613		163,405			
31600	Professional Services	1,458					
38450	Contributions To Other Agencies	163,958		109,222			
	Total - COVID-19	<u>268,029</u>	<u>0</u>	<u>272,627</u>	<u>0</u>		
90 - Non - Departmental							
22100	Operating Materials & Supplies	1,472	2,000	1,500	2,000	2,000	2,000
31100	Liability Insurance	9,612	10,235	10,235	10,943	10,943	10,943
31300	Maintenance Agreement	6,668	6,180	6,180	6,180	6,180	6,180
32100	Postage	6,008	8,400	8,400	8,400	8,400	8,400
34100	Telephone	2,608	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
37100	Lease Agreement	1,200	1,620	1,620	1,620	1,620	1,620
38710	Other Expenses	620	1,000	1,276	1,000	1,000	1,000
38715	Tabor Refund	93,789					
38720	Insurance Deductible	5,000	5,000	5,000	5,000	5,000	5,000
	Subtotal Charges & Services	<u>126,977</u>	<u>40,137</u>	<u>39,913</u>	<u>40,845</u>	<u>40,845</u>	<u>40,845</u>
	Total - Non - Departmental	<u>126,977</u>	<u>40,137</u>	<u>39,913</u>	<u>40,845</u>	<u>40,845</u>	<u>40,845</u>
Total - General Fund		<u>5,559,065</u>	<u>5,686,669</u>	<u>6,364,315</u>	<u>6,936,675</u>	<u>6,510,030</u>	<u>6,623,915</u>

Conservation Trust Fund

	Estimated 2021	Budget 2022	Estimated 2023	Estimated 2024
Fund Balance	<u>352,491</u>	<u>210,521</u>	<u>58,471</u>	<u>139,571</u>
Revenues:				
Intergovernmental	91,000	91,000	91,000	91,000
Income from Investments	<u>105</u>	<u>50</u>	<u>100</u>	<u>110</u>
Total Revenue =	<u>91,105</u>	<u>91,050</u>	<u>91,100</u>	<u>91,110</u>
Expenditures:				
Capital Outlay	<u>233,075</u>	<u>243,100</u>	<u>10,000</u>	<u>10,000</u>
Total Expenditures =	<u>233,075</u>	<u>243,100</u>	<u>10,000</u>	<u>10,000</u>
Fund Balance	210,521	58,471	139,571	220,681

Conservation Trust Fund - 15
Revenue - 00

Account	Revenues by Source	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
Intergovernmental Revenues							
63440	Lottery Proceeds	92,438	91,000	91,000	91,000	91,000	91,000
	Subtotal Intergov. Revenue:	92,438	91,000	91,000	91,000	91,000	91,000
Income From Investments							
66110	Interest on Investment:	1,841	1,170	105	50	100	110
	Sub. Income From Investment	1,841	1,170	105	50	100	110
Total - Conservation Trust Fund		94,279	92,170	91,105	91,050	91,100	91,110

Conservation Trust Fund - 15 Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
25 -Mountain View Park							
43200	Improvements other than Buildings	18,692	21,300	21,300	28,200		
	Total: Mountain View Park	18,692	21,300	21,300	28,200	0	0
27 -Cleland Park							
43200	Improvements other than Buildings	1,170	75,000	78,275	4,000		
	Total: Cleland Park	1,170	75,000	78,275	4,000	0	0
29 -Confluence Park							
43200	Improvements other than Buildings	29,888	118,300	75,000	64,500	10,000	10,000
	Total: Confluence Park	29,888	118,300	75,000	64,500	10,000	10,000
32 -Cottonwood Park							
43200	Improvements other than Buildings	6,517	20,000	40,000	102,000		
	Total: Cottonwood Park	6,517	20,000	40,000	102,000	0	0
60 - Parks Development							
22100	Operating Materials & Supplies	1,976	6,500	6,500	6,500		
	Subtotal Charges & Services	1,976	6,500	6,500	6,500	-	-
43200	Improvements other than Buildings	1,332	12,000	12,000	37,900		
	Subtotal Capital Outlay	1,332	12,000	12,000	37,900	-	-
	Total: Parks Development	3,308	18,500	18,500	44,400	0	0
Total Conservation Trust Fund		59,575	253,100	233,075	243,100	10,000	10,000

Parks and Recreation Fund

	Estimated 2021	Budget 2022	Estimated 2023	Estimated 2024
Fund Balance	541,087	656,330	656,422	675,038
Revenues:				
Taxes	2,562,003	2,526,786	2,576,322	2,626,848
Admissions	261,508	363,500	386,500	422,500
Fees	30,275	32,000	32,000	32,000
Youth	91,341	82,000	84,000	86,000
Aquatics	31,121	27,500	30,000	31,000
Rental	27,332	35,550	40,750	45,750
Miscellaneous	583,826	77,700	82,600	92,625
Transfers From Other Fund	0	0	0	0
Total Revenue =	3,587,406	3,145,036	3,232,172	3,336,723
Expenditures:				
Personnel	1,834,750	1,897,296	1,935,069	1,978,366
Charges & Services	936,979	1,233,548	1,108,486	1,114,834
Capital Outlay	700,434	14,100	170,000	60,000
Total Expenditures =	3,472,163	3,144,944	3,213,556	3,153,200
Fund Balance	656,330	656,422	675,038	858,560

Parks & Recreation Fund - 18
Revenue - 00

Account #	Revenues by Source	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
Taxes							
61310	Sales Tax	2,207,474	2,185,624	2,428,221	2,476,786	2,526,322	2,576,848
61320	Use Tax	59,802	50,000	133,782	50,000	50,000	50,000
	Subtotal Taxes	2,267,276	2,235,624	2,562,003	2,526,786	2,576,322	2,626,848
Admissions							
64670	Recreation Center Memberships	78,201	170,000	95,000	120,000	130,000	140,000
64603	Fitness Training Revenue	18,100	28,500	18,323	14,000	14,500	15,000
64677	School Programs	6,500	6,500	6,500	6,500	6,500	6,500
64605	Leisure Revenue		12,000				
64606	Leisure Day Camp				29,000	29,000	29,000
64610	Leisure Recreation Fees	855	11,000	31,685	26,000	26,500	27,000
64611	General Daily Admissions	44,627	115,000	70,000	90,000	100,000	115,000
64614	General Punch Passes	91,215	85,000	40,000	78,000	80,000	90,000
	Subtotal Admissions	239,498	428,000	261,508	363,500	386,500	422,500
Fees							
64665	Adult Sports	12,475	37,000	30,275	32,000	32,000	32,000
	Subtotal Fees	12,475	37,000	30,275	32,000	32,000	32,000
Youth							
64660	Youth Sports	45,813	70,000	91,341	82,000	84,000	86,000
	Subtotal Youth	45,813	70,000	91,341	82,000	84,000	86,000
Aquatics							
64673	Other Swimming Pool	1,737	7,500	3,488	7,500	8,000	8,000
64674	Swimming Lessons & Classes	12,475	20,000	27,633	20,000	22,000	23,000
	Subtotal Aquatics	14,212	27,500	31,121	27,500	30,000	31,000
Rental							
64652	Concessions Sales - Rental	0	1,800	1,800	1,800	2,000	2,000
66235	Equipment Rental	1,052	2,400	629	1,200	1,200	1,200
66245	Child Care Rental	1,425	500				
66250	Recreation Facility	8,879	29,000	16,503	25,000	30,000	35,000
66260	Recreation Field	100	250	645	350	350	350
66270	Parks Rental	4,405	6,800	7,755	7,200	7,200	7,200
	Subtotal Rental	15,861	40,750	27,332	35,550	40,750	45,750

Parks & Recreation Fund - 18
Revenue - 00

Account #	Revenues by Source	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
Miscellaneous							
63330	Other State Grants			333,476			
63335	CARES Act			148,857			
63600	Other Grants	49,498	350,000	23,000			
64681	Sales of Merchandise	3,839	11,500	8,000	11,000	11,000	11,000
64682	Vending Machine	6,709	20,000	14,000	20,000	20,000	20,000
66460	Donations	0		700			
66474	Silver Sneakers	36,411	60,000	41,000	45,000	50,000	60,000
66477	Silver & Fit	4,537	6,000	500	500	500	500
66536	Advertising	1,450	1,200	35			
66550	Optum United			1,023	1,000	1,000	1,000
66570	Other	13,769		13,135	100		
	Subtotal Miscellaneous	116,213	448,700	583,726	77,600	82,500	92,500
Income From Investments							
66110	Interest on Investments	2,151	983	100	100	100	125
	Sub. Income From Investments	2,151	983	100	100	100	125
Other Financing Sources							
67702	Transfer From ML&P	100,000		0			
	Total Subsidies	100,000	0	0	0	0	0
Total - Parks & Recreation Fund		2,813,499	3,288,557	3,587,406	3,145,036	3,232,172	3,336,723

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
50 -Aquatics							
12100	Salaries	104,496	87,601	87,601	91,930	93,769	95,644
12200	Part - Time Salaries	169,910	235,000	190,000	227,000	231,540	236,171
12600	Cell Phone Stipend	103	320	320	320	320	320
13100	Overtime			6,000	5,000		
14100	Social Security & Medicare	20,854	24,703	21,261	24,423	24,911	25,408
14200	Pension Contributions	4,255	4,380	4,380	4,597	4,688	4,782
15100	Group Insurance	14,607	18,439	12,627	13,521	14,062	14,062
15300	Worker's Compensation	8,577	9,685	10,157	9,028	9,028	9,028
15400	Unemployment	3,461					
	Subtotal Personnel	326,263	380,129	332,346	375,818	378,317	385,415
22100	Operating Materials & Supplies	4,593	10,000	10,000	10,000	10,000	10,000
22200	Chemicals & Lab Supplies	10,796	18,000	15,000	15,000	15,000	15,000
22800	Uniforms & Protective Clothing	461	1,200	700	1,500	700	700
31100	Liability Insurance	24,220	24,960	24,960	26,526	26,526	26,526
32200	Advertising & Legal Notices	1,130					
33100	Travel , Education & Training	416	1,500	1,500	3,000	500	500
33600	Dues, Memberships & Subscription	794	800	837	840	840	840
35300	Repairs & Maintenance	6,237	15,000	15,000	90,000	15,000	15,000
36500	Medical Services	285	500	640	900	500	500
38710	Other	112		160	450	200	200
	Subtotal Charges & Services	49,044	71,960	68,797	148,216	69,266	69,266
42100	Buildings & Improvement						
46200	Equipment	11,008	8,000	181,000		100,000	
	Subtotal Capital Outlay	11,008	8,000	181,000	0	100,000	0
Total: Aquatics		<u>386,315</u>	<u>460,089</u>	<u>582,143</u>	<u>524,034</u>	<u>547,583</u>	<u>454,681</u>

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
52 - Sports							
12100	Salaries	108,415	117,520	117,520	121,046	123,467	125,936
12200	Part - Time Salaries	29,767	57,000	57,000	58,715	59,889	61,087
12600	Cell Phone Stipend	649	613	613	613	613	613
13100	Overtime			256			
14100	Social Security & Medicare	9,925	13,398	13,398	13,799	14,074	14,354
14200	Pension Contributions	5,262	5,876	5,876	6,052	6,173	6,297
15100	Group Insurance	37,600	45,128	45,128	48,433	50,370	52,385
15300	Worker's Compensation	2,859	3,065	3,065	2,857	2,857	2,857
15400	Unemployment	746		1,175			
	Subtotal Personnel	195,223	242,600	244,031	251,515	257,444	263,529
22100	Operating Materials & Supplies	2,405	5,000	5,000	5,000	5,000	5,000
26925	Youth Sports	24,516	40,000	45,000	44,000	45,000	46,000
26950	Adult Sports	1,746	8,000	8,000	8,500	9,000	9,500
31100	Liability Insurance	335	350	350	374	374	374
31600	Professional Services	1,456	1,500	1,500	1,500	1,500	1,500
33100	Travel , Education & Training	75	1,000	1,000	1,000	1,000	1,000
33600	Dues, Memberships & Subscription	245	250	250	250	250	250
35100	Vehicle & Equipment Usage				150	150	150
35150	Fuel Usage				600	600	600
35200	Future Vehicle & Eq. Replacement				1,240	1,240	1,240
36500	Medical Services	290	600	120	500	500	500
38710	Other	1,488	2,000	80	1,500	1,500	1,500
	Subtotal Charges & Services	32,556	58,700	61,300	64,614	66,114	67,614
Total: Sports		<u>227,779</u>	<u>301,300</u>	<u>305,331</u>	<u>316,129</u>	<u>323,558</u>	<u>331,143</u>

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
53 - Fitness							
12100	Salaries	81,890	70,787	50,713	52,232	53,277	54,342
12200	Part - Time Salaries	27,267	47,500	25,000	25,802	26,318	26,844
12600	Cell Phone Stipend	239	160	336	160	160	160
13100	Overtime			1,303			
14100	Social Security & Medicare	8,226	9,061	5,917	5,982	6,101	6,223
14200	Pension Contributions	1,579	3,539	2,536	2,612	2,664	2,717
15100	Group Insurance	15,097	17,969	10,007	9,780	10,171	10,578
15300	Worker's Compensation	2,859	3,065	3,065	2,857	2,857	2,857
15400	Unemployment	1,494					
	Subtotal Personnel	138,651	152,082	98,877	99,424	101,548	103,722
22100	Operating Materials & Supplies	17,354	16,000	10,000	16,000	16,000	16,000
31100	Liability Insurance	180	188	188	201	201	201
31600	Professional Services	2,421	5,000	1,500	1,500	1,500	1,500
33100	Travel , Education & Training	4,484	4,000	1,000	4,000	1,500	4,000
33600	Dues, Memberships & Subscription	823	750	1,500	1,200	1,200	1,200
35300	Repairs & Maintenance	14,520	15,000	15,000	15,000	15,000	15,000
36500	Medical Services	35	200	80			
38710	Other	630	700	32			
	Subtotal Charges & Services	40,447	41,838	29,300	37,901	35,401	37,901
46200	Equipment	15,860			10,000	10,000	10,000
	Subtotal Capital Outlay	15,860	0	0	10,000	10,000	10,000
Total: Fitness		<u>194,958</u>	<u>193,920</u>	<u>128,177</u>	<u>147,325</u>	<u>146,949</u>	<u>151,623</u>

Parks & Recreation Fund - 18 Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
54 - Facility Operations/ Special Events							
12100	Salaries	44,476	29,522	29,965	25,516	26,026	26,547
12200	Part - Time Salaries	1,478	10,000	967	1,036	1,057	1,078
12600	Cell Phone Stipend	26	320	26	320	320	320
13100	Overtime			1,009			
14100	Social Security & Medicare	3,507	3,048	2,445	2,056	2,096	2,138
14200	Pension Contributions	1,531	1,476	520	1,276	1,301	1,327
15100	Group Insurance	8,029	8,906	10,285	10,030	10,431	10,848
15300	Worker's Compensation	581	623	623	581	581	581
	Subtotal Personnel	59,628	53,895	45,840	40,815	41,813	42,839
22100	Operating Materials & Supplies	1,297	12,000	3,000	3,000	3,000	3,000
31100	Liability Insurance	180	188	188	201	201	201
31600	Professional Services	308	3,500				
32200	Advertising & Legal Notices	3,703	10,000	10,000	10,000	10,000	10,000
33100	Travel , Education & Training	140		500	165		165
33150	Leisure Travel		9,400				
33600	Dues, Memberships & Subscriptions			421	300	300	300
38710	Other Expenses			176			
46200	Equipment			1,638			
	Subtotal Charges & Services	5,628	35,088	15,923	13,666	13,501	13,666
Total: Facility Operations		65,256	88,983	61,763	54,481	55,314	56,505

56 - Leisure

12100	Salaries			47,071	62,965	64,224	64,224
12200	Part - Time Salaries			9,406	36,156	36,879	37,617
12600	Cell Phone Stipend			120	120	120	120
13100	Overtime			712	712	712	712
14100	Social Security & Medicare			4,384	7,646	7,798	7,854
14200	Pension Contributions			2,354	3,148	3,211	3,211
15100	Group Insurance			14,722	20,166	20,973	21,812
15300	Worker's Compensation			0	91	91	91
	Subtotal Personnel			78,769	131,005	134,008	135,641

Parks & Recreation Fund - 18 Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
56 - Leisure							
22100	Operating Materials & Supplies		8,800	18,200	20,200	20,000	20,000
31100	Liability Insurance				201	201	201
32200	Advertising & Legal Notices			276	280	280	280
33100	Travel , Education & Training		600	363	1,000	1,000	1,000
33600	Dues, Memberships & Subscriptions				144	144	144
35100	Vehicle & Equipment Usage				500	500	500
35150	Fuel Usage				790	790	790
35200	Future Vehicle & Eq. Replacement				2,954	2,954	2,954
36500	Medical Services			280			
38710	Other			144			
	Subtotal Charges & Services		9,400	19,263	26,069	25,869	25,869
	Total - Leisure		9,400	98,032	157,074	159,877	161,510
60 - Customer Service							
12100	Salaries	124,505	92,254	92,254	96,751	98,686	100,660
12200	Part-Time Salaries	40,870	35,000	35,000	36,076	36,798	37,533
13100	Overtime			581			
14100	Social Security & Medicare	11,456	9,735	9,779	10,161	10,364	10,572
14200	Pension Contributions	4,805	4,613	4,613	4,838	4,934	5,033
15100	Group Insurance	40,119	49,464	34,088	39,875	41,470	43,129
15300	Worker's Compensation	1,334	1,430	1,430	1,333	1,333	1,333
	Subtotal Personnel	223,089	192,496	177,745	189,034	193,585	198,260
22100	Operating Materials & Supplies	1,860	4,500	1,000	4,000	4,000	4,000
22400	Pro-Shop Supplies	1,574	6,000	6,000	7,000	7,000	7,000
22405	Vending Supplies	4,860	10,000	9,000	10,000	10,000	10,000
31100	Liability Insurance	161	168	168	179	179	179
33100	Travel , Education & Training	45	150	256	200	200	200
33600	Dues, Memberships & Subscription	103	115	115			
35300	Repairs & Maintenance		600		500	500	500
36500	Medical Expenses	140	150	160	150	150	150
38710	Other Expenses	16		64			
46200	Equipment	2,935	3,000	1,152	2,000		
	Subtotal Charges & Services	11,694	24,683	17,915	24,029	22,029	22,029
	Total: Customer Service Rec Center	234,783	217,179	195,660	213,063	215,614	220,289

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
64 - Buildings & Grounds Maintenance Rec Center							
12100	Salaries	81,477	86,964	86,964	89,563	91,354	93,181
12200	Part-Time Salaries	36,621	30,768	30,768	31,673	32,306	32,953
12600	Cell Phone Stipend	58	80	150			
14100	Social Security & Medicare	8,862	9,006	9,006	9,275	9,460	9,649
14200	Pension Contributions	3,515	4,348	4,348	4,478	4,568	4,659
15100	Group Insurance	19,692	26,962	26,962	29,481	30,660	31,887
15300	Worker's Compensation	2,402	2,575	2,575	2,400	2,400	2,400
15400	Unemployment	4,200		3,600			
	Subtotal Personnel	156,827	160,704	164,374	166,870	170,749	174,729
22100	Operating Materials & Supplies	23,911	26,500	22,000	22,000	22,000	22,000
31100	Liability Insurance	220	230	230	246	246	246
33100	Travel , Education & Training	30	100	318	300	150	100
35300	Repairs & Maintenance	33,016	35,000	20,000	26,000	20,000	20,000
38710	Other Expenses			208			
	Subtotal Charges & Services	57,177	61,830	42,756	48,546	42,396	42,346
42100	Buildings & Improvement		21,500				
46200	Equipment	10,839	5,000	3,220	0	60,000	50,000
	Subtotal Capital Outlay	10,839	26,500	3,220	0	60,000	50,000
Total: Building & Grounds Maint.		224,843	249,034	210,350	215,416	273,145	267,075

Parks & Recreation Fund - 18 Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
65 - Administration & General							
12100	Salaries	151,465	165,623	81,381	75,477	76,987	78,526
12200	Part-Time Salaries			188			
12600	Cell Phone Stipend	1,478	1,569	717	591	591	591
14100	Social Security & Medicare	11,996	12,790	6,295	5,819	5,935	6,052
14200	Pension Contributions	7,938	8,281	4,069	3,774	3,849	3,926
15100	Group Insurance	19,386	23,494	22,451	24,349	25,323	26,336
15300	Worker's Compensation	882	945	945	881	881	881
	Subtotal Personnel	193,145	212,702	116,046	110,891	113,566	116,313
22100	Operating Materials & Supplies	5,318	5,000	5,922	4,000	4,000	4,000
31100	Liability Insurance	35,329	36,873	36,873	39,045	39,045	39,045
31200	Copies	5,690	6,500	6,500	6,500	6,500	6,500
31300	Maintenance Agreement	3,660	5,800	7,614	8,000	8,000	8,000
31410	Accounting & Administration Fee	157,168	157,168	157,168	157,168	157,168	157,168
31600	Professional Services			546			
33100	Travel , Education & Training	5,145	1,000	846	1,000	1,400	1,000
33600	Dues, Memberships & Subscription	1,636	1,500	1,036	1,300	1,300	1,300
34100	Telephone	5,669	5,640	5,640	5,640	5,640	5,640
34200	Natural Gas	62,026	72,000	65,000	65,000	65,000	65,000
34300	Electricity	65,923	85,000	73,270	74,000	74,000	74,000
34400	Trash Collections	3,417	3,054	3,054	3,054	3,054	3,054
34500	Water Service	7,869	9,500	9,500	10,000	9,000	9,000
34600	Sewer Service	1,868	4,000	4,000	4,000	4,000	4,000
35100	Vehicle & Equipment Usage	4,213	3,993	3,993	3,993	3,993	3,993
35150	Fuel Usage	227	195	401	549	549	549
35200	Future Vehicle & Eq. Replacement	3,815	2,101	2,101	3,818	3,818	3,818
38500	IT	2,164	2,162	2,162	2,162	2,162	2,162
38710	Other	643		2,348			
38720	Insurance Deductible						
	Subtotal Charges & Services	371,780	401,486	387,974	389,229	388,629	388,229
46200	Equipment	13,280					
	Subtotal Capital Outlay	13,280	0	0	0	0	0
Total: Administration & General		<u>578,205</u>	<u>614,188</u>	<u>504,020</u>	<u>500,120</u>	<u>502,195</u>	<u>504,542</u>

Parks & Recreation Fund - 18 Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
80 - Parks							
12100	Salaries	262,422	250,374	270,000	299,358	305,345	311,452
12200	Part - Time Salaries	115,867	208,199	140,000	180,000	183,600	187,272
12600	Cell Phone Stipend	947	1,120	1,120	1,120	1,120	1,120
14100	Social Security & Medicare	28,025	35,167	31,451	36,757	37,490	38,238
14200	Pension Contributions	10,893	12,519	13,500	14,968	15,267	15,573
15100	Group Insurance	72,130	110,684	100,417	112,467	116,966	121,644
15300	Worker's Compensation	14,772	15,835	16,714	14,760	14,760	14,760
15400	Unemployment	3,911	3,500	3,521	3,500	3,500	3,500
	Subtotal Personnel	508,967	637,397	576,723	662,929	678,048	693,559
22100	Operating Materials & Supplies	37,311	30,000	37,531	46,000	33,000	34,000
22200	Chemicals & Lab Supplies	15,794	17,000	14,000	17,000	18,000	18,000
31100	Liability Insurance	4,987	5,206	5,206	5,566	5,566	5,566
31350	Tree & Landscaping	9,188	14,000	14,000	41,000	14,000	14,000
31600	Professional Services	6,475	8,500	6,500	8,500	8,500	8,500
32200	Advertising & Legal Notices	105		267	275	275	275
33100	Travel, Education & Training	58	500		250	250	250
34100	Telephone	1,253	1,250	1,250	1,250	1,250	1,250
34200	Natural Gas	1,769	2,500	2,500	2,500	2,500	2,500
34300	Electricity	11,880	14,500	14,500	14,500	14,500	14,500
34400	Trash Collections	7,087	6,400	6,957	6,957	6,957	6,957
34500	Water Service	62,215	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	46,975	46,975	46,975
35150	Fuel Usage	7,286	9,000	7,500	12,032	12,032	12,032
35200	Future Vehicle & Eq. Replacement	54,575	59,198	59,198	69,410	69,410	69,410
35300	Repairs & Maintenance	0	750	116			
36500	Medical Expenses	931	500	658	500	500	500
38500	IT	183	183	183	200	200	200
38710	Other Expenses	2,103		90	200	200	200
	Subtotal Charges & Services	271,325	277,737	278,706	334,390	295,390	296,390
42100	Improvements Other Than Building	47,863	350,000	367,357			
46200	Equipment			148,857	4,100		
	Subtotal Capital Outlay	47,863	350,000	516,214	4,100	0	0
Total - Parks		<u>828,155</u>	<u>1,265,134</u>	<u>1,371,643</u>	<u>1,001,419</u>	<u>973,438</u>	<u>989,949</u>

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
85 - Horse Arena							
12200	Part - Time Salaries						
14100	Social Security & Medicare						
	Subtotal Personnel	0					
22100	Operating Materials & Supplies						
34300	Electricity	74	75	50	75	75	75
34500	Water Service	0	75	0	75	75	75
34600	Sewer Service	200	300	0	300	300	300
35100	Vehicle & Equipment Usage	425					
35150	Fuel Usage	54					
35200	Future Vehicle & Eq. Replacement	561					
	Subtotal Charges & Services	1,314	450	50	450	450	450
Total - Horse Arena		<u>1,314</u>	<u>450</u>	<u>50</u>	<u>450</u>	<u>450</u>	<u>450</u>
90 - Non - Departmental							
31100	Liability Insurance	6,063	6,329	6,329	6,767	6,767	6,767
35200	Future Vehicle & Eq. Replacement		1,166	1,166	1,166	1,166	1,166
38100	Bank Service Fees	4,569	7,500	7,500	7,500	7,500	7,500
	Subtotal Charges & Services	10,632	14,995	14,995	15,433	15,433	15,433
Total: Non - Departmental		<u>10,632</u>	<u>14,995</u>	<u>14,995</u>	<u>15,433</u>	<u>15,433</u>	<u>15,433</u>
Total - Parks & Recreation Fund		<u>2,752,240</u>	<u>3,414,671</u>	<u>3,472,163</u>	<u>3,144,944</u>	<u>3,213,556</u>	<u>3,153,200</u>

C.W.C.I. Fund

	Estimated 2021	Budget 2022	Estimated 2023	Estimated 2024
Fund Balance	<u>3,341,957</u>	<u>3,753,471</u>	<u>4,125,805</u>	<u>5,259,845</u>
Revenues:				
Taxes	3,514,539	3,488,886	3,548,042	3,608,286
Income from Investments	1,050	1,000	1,050	1,250
Grants	207,029	125,000	2,000,000	0
Contributions for Construction	0	0	0	0
Other Financing Sources	25,000	550,000	0	0
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue =	<u>3,747,618</u>	<u>4,164,886</u>	<u>5,549,092</u>	<u>3,609,536</u>
Expenditures:				
Charges & Services	585,498	602,252	102,252	102,252
Capital Outlay	1,521,556	1,962,500	3,087,500	587,500
Transfers to Other Funds	<u>1,229,050</u>	<u>1,227,800</u>	<u>1,225,300</u>	<u>1,231,550</u>
Total Expenditures =	<u>3,336,104</u>	<u>3,792,552</u>	<u>4,415,052</u>	<u>1,921,302</u>
Fund Balance	3,753,471	4,125,805	5,259,845	6,948,079

**City Wide Capital Improvements - 19
Revenue - 00**

Account #	Revenues by Source	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
Taxes							
61310	Sales Tax	2,207,474	2,185,624	2,428,221	2,476,786	2,526,322	2,576,848
61320	Use Tax	59,608	50,000	133,744	50,000	50,000	50,000
61340	Delta County Sales Tax	880,295	826,977	952,574	962,100	971,721	981,438
	Subtotal Charges & Services	3,147,377	3,062,601	3,514,539	3,488,886	3,548,042	3,608,286
Income From Investments							
66110	Interest On Investments	12,967	6,786	1,050	1,000	1,050	1,250
	Subtotal Income From Investments	12,967	6,786	1,050	1,000	1,050	1,250
Miscellaneous Revenues							
63331	Grants	5,038		16,321			
63332	REDI Grant & Business Match				125,000		
63333	CDOT Revitalizing Main Demo			100,827			
63334	CDOT Revitalizing Hillside					2,000,000	
63335	Cares Act			50,376			
66420	Contributions For Construction						
66460	Donations			23,200			
66570	Other Revenue						
67210	Sale of Assets	51,678					
67220	Insurance Recoveries			16,305			
	Subtotal Miscellaneous Revenues	56,716	0	207,029	125,000	2,000,000	0
Other Financing Sources							
67794	Transfer from American Rescue Act Fund			25,000	50,000		
67795	Transfer from Back the Badge Fund				500,000		
	Subtotal Financing Sources	0	0	25,000	550,000	0	0
Total:							
City Wide Capital Improvements Fund		3,217,060	3,069,387	3,747,618	4,164,886	5,549,092	3,609,536

City Wide Capital Improvements Fund - 19

Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
15 - Miscellaneous Engineering							
31600	Professional Services	370	15,000				
	Total: Miscellaneous Engineering	<u>370</u>	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
25 - Sidewalk Projects							
31600	Professional Services	85,316	75,000	6,000	75,000	75,000	75,000
	Subtotal Charges & Services	85,316	75,000	6,000	75,000	75,000	75,000
43400	Shared Replacement Costs	0	10,000	0	10,000	10,000	10,000
	Subtotal Capital Outlay	0	10,000	0	10,000	10,000	10,000
	Total: Sidewalk Projects	<u>85,316</u>	<u>85,000</u>	<u>6,000</u>	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>
32 - Murals/Public Art/Main Street Trees							
31600	Professional Services	0	5,000	20,000			
	Total: Murals/Public Art	<u>0</u>	<u>5,000</u>	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
36 - ADA Compliance							
31600	Professional Services	5,000	15,000	0	15,000	15,000	15,000
	Total: ADA Compliance	<u>5,000</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	17,562	250,000	433,570			
34200	Natural Gas						
34300	Electricity						
34500	Water Service						
34600	Sewer Service						
38710	Other Expenses	300					
42100	Land & Buildings	2,509	97,500	35,000	500,000		
	Subtotal Capital Outlay	20,371	347,500	468,570	500,000	0	0
	Total: Public Facilities	<u>20,371</u>	<u>347,500</u>	<u>468,570</u>	<u>500,000</u>	<u>0</u>	<u>0</u>
48 - Street Improvements Project							
31600	Professional Services	284,701	550,000	462,000	500,000	500,000	500,000
31601	Prof. Services - H75				600,000		
31602	Prof. Services - Alley Act.				150,000		
31603	Prof. Services - Façade			50,000	175,000		
31604	Prof. Services - Main Str. Demo			151,203			
31605	Prof. Services - Hillside			650,000	250,000	2,500,000	
	Subtotal Charges & Services	284,701	550,000	1,313,203	1,675,000	3,000,000	500,000
	Total: Street Improvements Project	<u>284,701</u>	<u>550,000</u>	<u>1,313,203</u>	<u>1,675,000</u>	<u>3,000,000</u>	<u>500,000</u>

City Wide Capital Improvements Fund - 19
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
50 - Truck Route							
31600	Professional Services	5,205	25,000	2,353	2,500	2,500	2,500
	Subtotal Charges & Services	5,205	25,000	2,353	2,500	2,500	2,500
	Total: Truck Route	<u>5,205</u>	<u>25,000</u>	<u>2,353</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
68 - Storm Water System Improvements							
31600	Professional Services	359,512	500,000	200,000	200,000		
	Subtotal Charges & Services	359,512	500,000	200,000	200,000	0	0
	Total:						
	Storm Water System Improvements	<u>359,512</u>	<u>500,000</u>	<u>200,000</u>	<u>200,000</u>	<u>0</u>	<u>0</u>
90 - CWCI Non-Departmental							
31100	Liability Insurance	4,482	4,679	4,679	5,003	5,003	5,003
31410	Accounting & Administration Fees	81,399	81,399	81,399	81,399	81,399	81,399
38100	Bank Service Fees	0	850	850	850	850	850
38720	Insurance Deductible			10,000			
	Subtotal Charges & Services	85,881	86,928	96,928	87,252	87,252	87,252
	Total: Non-Departmental	<u>85,881</u>	<u>86,928</u>	<u>96,928</u>	<u>87,252</u>	<u>87,252</u>	<u>87,252</u>
94 & 95 - Transfers To Other Funds							
39090	Transfer To Debt Service Fund	1,219,751	1,204,050	1,204,050	1,227,800	1,225,300	1,231,550
	Transfer To DURA Fund	117,000		25,000			
	Total: Transfers To Other Funds	<u>1,336,751</u>	<u>1,204,050</u>	<u>1,229,050</u>	<u>1,227,800</u>	<u>1,225,300</u>	<u>1,231,550</u>
Total: City Wide Capital Improvements		<u>2,183,107</u>	<u>2,833,478</u>	<u>3,336,104</u>	<u>3,792,552</u>	<u>4,415,052</u>	<u>1,921,302</u>

M.L.&P. Fund

	Estimated 2021	Budget 2022	Estimated 2023	Estimated 2024
Net Position	<u>5,500,507</u>	<u>5,046,418</u>	<u>3,699,999</u>	<u>1,627,589</u>
Revenues:				
Charges & Services	6,667,968	6,748,300	6,746,500	6,744,500
Income from Investments	2,000	1,000	800	700
Grants		2,668,750		
Miscellaneous	<u>85,117</u>	<u>54,500</u>	<u>54,500</u>	<u>54,500</u>
Total Revenue =	<u>6,755,085</u>	<u>9,472,550</u>	<u>6,801,800</u>	<u>6,799,700</u>
Expenditures:				
Personnel	631,837	607,429	621,246	635,412
Charges & Services	5,336,864	5,464,801	5,603,466	5,742,676
Capital Outlay	445,100	3,723,500	1,625,000	741,180
Debt Service	215,373	223,238	224,498	218,839
Transfers to Other Funds	<u>580,000</u>	<u>800,000</u>	<u>800,000</u>	<u>800,000</u>
Total Expenditures =	<u>7,209,174</u>	<u>10,818,968</u>	<u>8,874,210</u>	<u>8,138,107</u>
Net Position	5,046,418	3,699,999	1,627,589	289,182

Municipal Light & Power Fund - 41
Revenue - 00

Account #	Revenues by Source	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
Charges & Services							
64410	Commercial User Charges	3,600,299	3,725,000	3,612,000	3,674,800	3,675,000	3,675,000
64415	Wholesale User Charges	108,147	130,000	117,500	120,000	120,000	120,000
64420	Residential User Charges	2,851,129	2,800,000	2,850,000	2,894,000	2,894,000	2,894,000
64440	Street Lighting Charges	17,542	17,500	17,000	16,500	16,000	15,500
64450	Yard Lighting Charges	33,910	33,000	32,500	31,000	29,500	28,000
64490	Other Charges For Services	7,952	12,000	38,968	12,000	12,000	12,000
	Subtotal Charges & Services	6,618,979	6,717,500	6,667,968	6,748,300	6,746,500	6,744,500
Income From Investments							
66110	Interest On Investments	35,222	15,600	2,000	1,000	800	700
	Subtotal Income From Investments	35,222	15,600	2,000	1,000	800	700
Miscellaneous Revenues							
63200	Dola Grants		15,000	6,250	18,750		
63330	Other State Grants	1,653					
63331	Fiber Grant				900,000		
63332	Building Grant				1,750,000		
66230	Other Rental	18,905	14,500	14,500	14,500	14,500	14,500
66520	Sale Of Supplies & Materials	318					
66570	Other Revenues	125,420	40,000	64,367	40,000	40,000	40,000
	Subtotal Miscellaneous Revenues	146,296	69,500	85,117	2,723,250	54,500	54,500
Total: Municipal Light & Power Fund		6,800,497	6,802,600	6,755,085	9,472,550	6,801,800	6,799,700

Municipal Light & Power Fund - 41 Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
35 - Substations							
31600	Professional Services	7,175	102,000	102,000	225,000	300,000	
	Subtotal Capital Outlay	7,175	102,000	102,000	225,000	300,000	0
42100	Buildings & Improvements					750,000	0
	Subtotal Capital Outlay					750,000	0
	Total Substations	<u>7,175</u>	<u>102,000</u>	<u>102,000</u>	<u>225,000</u>	<u>1,050,000</u>	<u>0</u>
36 - Transmission Project							
31600	Professional Services	9,793	15,000	15,000	15,000	15,000	15,000
38910	Principal Expense	188,640	188,640	188,640	188,640	188,640	188,640
38920	Interest Expense	59,749	26,733	26,733	34,598	35,858	30,199
	Subtotal Charges & Services	258,182	230,373	230,373	238,238	239,498	233,839
	Total Transmission Project	<u>258,182</u>	<u>230,373</u>	<u>230,373</u>	<u>238,238</u>	<u>239,498</u>	<u>233,839</u>
40 - Transmission System Rebuilding							
24400	Construction Materials & Supplies	75,951	98,500	98,500	107,500	509,000	611,180
31600	Professional Services	0	15,000	0		31,000	
	Subtotal Capital Outlay	75,951	113,500	98,500	107,500	540,000	611,180
	Total Transmission System Rebuilding	<u>75,951</u>	<u>113,500</u>	<u>98,500</u>	<u>107,500</u>	<u>540,000</u>	<u>611,180</u>
41 - Street Lighting							
24400	Construction Materials & Supplies	0	2,000	800	1,000	1,000	1,000
31600	Professional Services						
	Subtotal Capital Outlay	0	2,000	800	1,000	1,000	1,000
	Total Street Lighting	<u>0</u>	<u>2,000</u>	<u>800</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
45 - Transmission & Distribution Extensions (DMEA)							
24400	Construction Materials & Supplies	0	8,800	8,800	420,000		92,000
	Subtotal Capital Outlay	0	8,800	8,800	420,000	0	92,000
	Total Transmission & Distribution Extensions (DMEA)	<u>0</u>	<u>8,800</u>	<u>8,800</u>	<u>420,000</u>	<u>0</u>	<u>92,000</u>

Municipal Light & Power Fund - 41 Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
51 - Purchased Power							
31910	WAPA Bureau	159,919	165,000	165,000	173,000	173,000	173,000
31940	Municipal Energy Agency	4,259,093	4,404,071	4,404,071	4,510,000	4,645,300	4,784,600
	Subtotal Charges & Services	4,419,012	4,569,071	4,569,071	4,683,000	4,818,300	4,957,600
	Total Purchased Power	4,419,012	4,569,071	4,569,071	4,683,000	4,818,300	4,957,600
55 - Transmission & Distribution							
12100	Regular Salaries	478,790	468,702	468,702	450,632	459,645	468,838
12600	Cell Phone Stipend	1,076	1,068	1,068	1,068	1,068	1,068
13100	Overtime	1,227	1,500	1,500	1,500	1,500	1,500
14100	Social Security	35,431	36,052	36,052	34,670	35,359	36,063
14200	Pension Contribution	22,877	23,435	23,435	22,532	22,982	23,442
15100	Group Insurance	81,126	95,016	95,016	91,600	95,264	99,075
15300	Worker's Compensation	5,432	5,823	6,064	5,428	5,428	5,428
	Subtotal Personnel Services	625,959	631,596	631,837	607,429	621,246	635,412
22100	Operating Materials & Supplies	10,074	12,000	12,000	14,000	12,000	12,000
22800	Uniforms & Protective Clothing	2,291	3,500	3,500	3,500	3,500	3,500
24300	Street Lights Supplies	2,439					
24325	LED Street Lights	9,927	10,000	10,000	10,000	10,000	10,000
31300	Maintenance Agreement	0	2,300	2,300	2,300	2,300	2,300
31600	Professional Services	1,424	30,000	12,000	12,000	12,000	12,000
33100	Travel, Education & Training	2,102	5,000	5,000	5,000	5,000	5,000
33600	Dues, Memberships & Subscriptions	6,179	6,500	6,500	6,500	6,500	6,500
34100	Telephone	4,875	7,500	4,900	5,000	5,000	5,000
35100	Vehicle & Equipment Use & Maint.	39,600	35,184	35,184	31,665	31,665	31,665
35150	Fuel Usage	4,439	5,500	5,500	6,721	6,721	6,721
35200	Future Vehicle & Eq. Replacement	39,177	41,034	41,034	56,507	56,507	56,507
35300	Repairs & Maintenance	24,064	40,000	35,000	35,000	35,000	35,000
36500	Medical Services	609	583	609	609	609	609
37100	Lease Expenses	0	5,000	0			
38500	IT	1,351	1,351	1,351	1,351	1,351	1,351
38710	Other Expenses						
	Subtotal Charges & Services	148,551	205,452	174,878	190,153	188,153	188,153
46200	Equipment	15,591	47,500	40,000	5,000	7,000	7,000
	Subtotal Capital Outlay	15,591	47,500	40,000	5,000	7,000	7,000
	Total: Transmission & Distribution	790,101	884,548	846,715	802,582	816,399	830,565

Municipal Light & Power Fund - 41
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
57 - Fiber Optic							
24400	Construction Materials & Supplies	135,708	350,000	180,000	1,200,000	12,000	15,000
	Subtotal Capital Outlay	135,708	350,000	180,000	1,200,000	12,000	15,000
	Total: Fiber Optic	135,708	350,000	180,000	1,200,000	12,000	15,000
58 - Administration & General							
31100	Liability Insurance	7,133	7,446	7,446	7,446	7,446	7,446
31410	Accounting & Administration Fee	109,549	109,549	109,549	109,549	109,549	109,549
31430	Franchise Tax Equivalents	329,651	335,275	331,450	331,450	336,815	336,725
31600	Professional Services	1,308	8,200	8,200	8,200	8,200	8,200
32100	Postage	8,869	8,100	8,100	8,100	8,100	8,100
33100	Travel Education & Training	426	3,000	500	500	500	500
33600	Dues, Memberships & Subscriptions	1,074	550	550	550	550	550
34200	Natural Gas	2,112	3,100	3,100	3,100	3,100	3,100
34400	Trash Collections	327	330	330	330	330	330
34500	Water Service	119	150	259	190	190	190
34600	Sewer Service	300	300	300	300	300	300
38400	Donations & Contributions	1,966	7,600	7,881	6,683	6,683	6,683
38708	DMEA Acquisition Payments	114,619	115,000	115,000	115,000	115,000	115,000
38710	Other Expenses	60	250	250	250	250	250
38720	Insurance Deductible						
	Subtotal Charges & Services	577,513	598,850	592,915	591,648	597,013	596,923
42100	Buildings & Improvements				1,750,000		
	Subtotal Capital Outlay	0	0	0	1,750,000	0	0
	Total: Administration & General	577,513	598,850	592,915	2,341,648	597,013	596,923
94 & 95 - Transfers/Contributions To Other Funds							
39002	Transfer To General Fund	250,000	400,000	400,000	500,000	500,000	500,000
39018	Transfer To Parks & Recreation	100,000					
39048	Transfer To Golf Course	126,300	180,000	180,000	300,000	300,000	300,000
	Total: Transfers To Other Funds	476,300	580,000	580,000	800,000	800,000	800,000
Total: Municipal Light & Power Fund		6,739,942	7,439,142	7,209,174	10,818,968	8,874,210	8,138,107

Sewer Fund

	Estimated 2021	Budget 2022	Estimated 2023	Estimated 2024
Net Position	<u>2,553,716</u>	<u>1,976,548</u>	<u>1,397,611</u>	<u>1,022,500</u>
Revenues:				
Charges & Services	1,370,583	1,790,250	1,979,263	2,285,750
Income from Investments	900	100	100	100
Grants		6,000,000		
Miscellaneous	<u>411,689</u>	<u>561,421</u>	<u>87,321</u>	<u>87,321</u>
Total Revenue =	<u>1,783,172</u>	<u>8,351,771</u>	<u>2,066,684</u>	<u>2,373,171</u>
Expenditures:				
Personnel	567,045	564,672	577,366	590,388
Charges & Services	670,139	693,020	710,614	720,864
Capital Outlay	608,839	6,970,050	344,250	249,295
Debt Service	174,316	234,316	509,566	505,253
Transfers to Other Funds	<u>340,000</u>	<u>468,650</u>	<u>300,000</u>	<u>300,000</u>
Total Expenditures =	<u>2,360,340</u>	<u>8,930,708</u>	<u>2,441,795</u>	<u>2,365,801</u>
Net Position	1,976,548	1,397,611	1,022,500	1,029,870

Sewer Fund - 42
Revenue - 00

Account #	Revenues by Source	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
Charges & Services							
64410	Commercial User Charges	289,230	291,000	297,291	388,400	429,300	496,250
64415	Wholesale User Charges	4,685	4,000	5,654	7,387	9,430	10,400
64420	Residential User Charges	1,014,479	1,018,000	1,037,000	1,354,841	1,497,700	1,731,000
64430	Rural User Charges	601	890	1,200	1,568	1,733	2,000
64460	Inactive Tap User Fees	22,238	23,450	22,238	29,054	32,100	37,100
64490	Other Charges For Services	9,044	7,200	7,200	9,000	9,000	9,000
	Subtotal Charges & Services	1,340,277	1,344,540	1,370,583	1,790,250	1,979,263	2,285,750
Income From Investments							
66110	Interest On Investment	19,938	9,750	900	100	100	100
	Subtotal Income From Investment	19,938	9,750	900	100	100	100
Miscellaneous Revenues							
63330	Other State Grants				3,000,000		
63331	USDA Grants		0		3,000,000		0
66230	Other Rental	6,321	6,300	6,321	6,321	6,321	6,321
66410	System Investment Fee:	150,100	60,000	397,150	534,100	60,000	60,000
66570	Other Revenues	8,059	21,000	8,218	21,000	21,000	21,000
	Subtotal Miscellaneous Revenue	164,480	87,300	411,689	6,561,421	87,321	87,321
Total: Sewer Fund		1,524,695	1,441,590	1,783,172	8,351,771	2,066,684	2,373,171

Sewer Fund - 42
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
33 - Miscellaneous Sewer Extensions							
24400	Construction Materials & Supplies	0	0	0	393,250	104,150	171,250
31600	Professional Services	441,287	0	65,000	3,500,000	0	0
31601	Professional Services (Kellog/Rec)						
31602	Professional Services (SLR3-5)			150,000			
	Subtotal Materials & Supplies	441,287	0	215,000	3,893,250	104,150	171,250
Total: Miscellaneous Sewer Ext.		441,287	0	215,000	3,893,250	104,150	171,250
34 - Sewer Collection							
12100	Regular Salaries	177,759	166,605	166,605	173,366	176,833	180,370
12200	Part-Time Salaries				12,320	12,320	12,320
12600	Cell Phone Stipend	219	324	324	324	324	324
13100	Overtime	868	1,000	1,000	1,000	1,000	1,000
14100	Social Security	13,320	12,847	12,847	14,306	14,572	14,842
14200	Pension Contribution	8,729	8,330	8,330	8,668	8,842	9,018
15100	Group Insurance	43,185	43,123	43,123	35,882	37,317	38,810
15300	Worker's Compensation	3,621	3,882	3,882	3,619	3,619	3,619
15400	Unemployment			10,384			
	Subtotal Personnel Services	247,701	236,111	246,495	249,486	254,827	260,304
22100	Operating Materials & Supplies	5,941	8,000	12,000	12,000	12,000	12,000
22800	Uniforms & Protective Clothing	784	500	1,203	750	750	750
24200	Repair Parts & Materials	27,086	25,000	25,000	26,000	26,700	27,500
31300	Maintenance Agreement	4,133	1,900	4,200	4,200	4,200	4,200
31600	Professional Services	10,914	15,000	21,000	21,000	21,000	21,000
33100	Travel, Education & Training	727	2,000	2,000	2,000	2,000	2,000
33600	Dues, Memberships, & Subscriptions	250	250	250	250	250	250
34100	Telephone		400	400	400	400	400
34200	Natural Gas	958	2,000	2,000	2,000	2,000	2,000
34300	Electricity	6,848	7,000	7,000	7,000	7,000	7,000
35100	Vehicle & Equipment Use & Maint.	30,000	30,061	30,061	30,061	30,061	30,061
35150	Fuel Usage	3,755	4,658	4,658	4,658	4,658	4,658
35200	Future Vehicle & Eq. Replacement	34,314	38,534	38,534	49,654	49,654	49,654
35300	Repairs & Maintenance		2,000	1,000			
37100	Lease Expense	1,123	1,100	1,100	1,100	1,100	1,100
38710	Other Expenses	414	500	500	500	500	500
	Subtotal Charges & Services	127,247	138,903	150,906	161,573	162,273	163,073
46200	Equipment		275,000	234,839	1,800	3,600	0
	Subtotal Capital Outlay	0	275,000	234,839	1,800	3,600	0
Total: Sewer Collection		374,948	650,014	632,240	412,859	420,700	423,377

Sewer Fund - 42
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
36 - Sewer Plant Operations							
12100	Regular Salaries	200,104	223,897	223,897	223,763	228,238	232,803
12600	Cell Phone Stipend	977	1,067	1,067	1,067	1,067	1,067
14100	Social Security	15,738	17,210	17,210	17,199	17,542	17,891
14200	Pension Contribution	9,507	11,195	11,195	11,188	11,412	11,640
15100	Group Insurance	44,164	62,687	62,687	57,779	60,090	62,494
15300	Worker's Compensation	4,193	4,495	4,495	4,190	4,190	4,190
	Subtotal Personnel Services	274,683	320,551	320,551	315,187	322,539	330,085
22100	Operating Materials & Supplies	7,535	11,000	9,000	9,000	9,000	9,000
22200	Chemicals & Lab Supplies	36,175	45,000	45,000	45,000	45,000	45,000
22800	Uniforms & Protective Clothing	701	800	800	800	800	800
24200	Repair Parts & Materials	36,785	40,000	40,000	58,000	58,000	58,000
25100	Gas & Diesel	809	1,500	1,500	1,500	1,500	1,500
25300	Oil & Lubricants	2,156	2,000	2,500	2,500	2,500	2,500
31300	Maintenance Agreement	1,181	1,900	1,900	1,900	1,900	1,900
31600	Professional Services	17,090	21,500	21,500	21,500	21,500	21,500
31820	Discharge Permits	7,827	8,500	8,500	8,500	8,500	8,500
33100	Travel, Education & Training	682	1,500	800	1,500	1,500	1,500
33600	Dues, Memberships, & Subscriptions	110	500	300	300	300	300
34100	Telephone	905	1,800	1,000	1,000	1,000	1,000
34200	Natural Gas	5,457	7,000	8,000	8,000	8,000	8,000
34300	Electricity	101,005	100,000	101,005	102,000	102,000	102,000
34400	Trash Collections	981	1,000	1,000	1,000	1,000	1,000
34500	Water Service	6,990	6,000	7,500	7,500	7,500	7,500
34600	Sewer Service	300	300	300	300	300	300
35100	Vehicle & Equipment Use & Maint.	6,715	12,519	12,519	19,336	19,336	19,336
35150	Fuel Usage	832	1,200	1,200	1,200	1,200	1,200
35200	Future Vehicle & Eq. Replacement	10,508	12,306	12,306	16,311	16,311	16,311
35300	Repairs & Maintenance	16,661	20,000	18,000			
36500	Medical Services	35	25	25	25	25	25
38500	IT	78	80	80	80	80	80
38710	Other Expenses	16	500	250	250	250	250
	Subtotal Charges & Services	261,534	296,930	294,985	307,502	307,502	307,502
46200	Equipment	2,063	25,000	25,000	25,000	25,000	25,000
	Subtotal Capital Outlay	2,063	25,000	25,000	25,000	25,000	25,000
Total: Sewer Plant Operations		<u>538,280</u>	<u>642,481</u>	<u>640,536</u>	<u>647,689</u>	<u>655,041</u>	<u>662,587</u>

Sewer Fund - 42
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
38 - Plant Expansion							
24400	Construction Materials & Supplies				50,000	51,500	53,045
31600	Professional Services	33,490	134,000	134,000	3,000,000	160,000	0
	Subtotal Charges & Services	33,490	134,000	134,000	3,050,000	211,500	53,045
	Total: Plant Expansion	33,490	134,000	134,000	3,050,000	211,500	53,045
39 - Sewer Administration & General							
31100	Liability Insurance	12,378	12,920	12,920	13,815	13,815	13,815
31410	Accounting & Administration Fee	114,894	114,894	114,894	114,894	114,894	114,894
31430	Franchise Tax Equivalents	66,105	66,867	68,169	68,169	89,063	98,513
31600	Professional Services	13,010	7,200	7,200	7,200	7,200	7,200
32100	Postage	8,177	8,500	8,500	8,500	8,500	8,500
32200	Advertising	38					
34100	Telephone	340	360	360	360	360	360
38400	Donations & Contributions	1,966	7,600	7,881	6,683	6,683	6,683
38500	IT	324	324	324	324	324	324
38710	Other Expenses	3,347	4,000	4,000	4,000		
38720	Insurance Deductible		2,200				
	Subtotal Charges & Services	220,579	224,865	224,248	223,945	240,839	250,289
	Total: Sewer Admin. & General	220,579	224,865	224,248	223,945	240,839	250,289
90 - Sewer Fund Non-Departmental							
38910	Principal Payments	115,759	119,153	119,153	123,363	352,722	357,113
38920	Interest Expense	59,222	55,163	55,163	110,953	156,844	148,140
	Subtotal Prin. & Int. Charges	174,981	174,316	174,316	234,316	509,566	505,253
	Total: Sewer Non-Departmental	174,981	174,316	174,316	234,316	509,566	505,253
95 - Transfers To Other Funds							
39002	Transfer to General Fund		200,000	200,000	368,650	200,000	200,000
39048	Transfer to Golf Course Fund	157,800	140,000	140,000	100,000	100,000	100,000
	Total: Transfers to Other Funds	157,800	340,000	340,000	468,650	300,000	300,000
Total: Sewer Fund		1,941,365	2,165,675	2,360,340	8,930,708	2,441,795	2,365,801

Water Fund

	Estimated 2021	Budget 2022	Estimated 2023	Estimated 2024
Net Position	<u>3,392,773</u>	<u>2,667,805</u>	<u>1,993,897</u>	<u>1,527,177</u>
Revenues:				
Charges & Services	1,995,284	2,132,400	2,233,813	2,335,820
Income from Investments	1,200	450	445	455
Miscellaneous	<u>331,650</u>	<u>267,059</u>	<u>88,250</u>	<u>88,250</u>
Total Revenue =	<u>2,328,134</u>	<u>2,399,909</u>	<u>2,322,508</u>	<u>2,424,525</u>
Expenditures:				
Personnel	465,659	441,008	450,771	460,791
Charges & Services	1,506,825	1,752,509	1,634,457	1,718,495
Capital Outlay	845,618	450,000	175,000	195,000
Transfers to Other Funds	<u>235,000</u>	<u>430,300</u>	<u>529,000</u>	<u>536,000</u>
Total Expenditures =	<u>3,053,102</u>	<u>3,073,817</u>	<u>2,789,228</u>	<u>2,910,286</u>
Net Position	2,667,805	1,993,897	1,527,177	1,041,416

Water Fund - 45
Revenue - 00

Account #	Revenues by Source	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
Charges & Services							
64410	Commercial User Charges	538,033	555,000	555,000	570,000	596,000	622,820
64415	Wholesale User Charges	122,444	107,000	107,000	126,000	136,313	144,200
64416	Raw Water	17,420	15,300	19,206	18,400	19,100	19,800
64417	Tri County Augmentation	3,511					
64420	Residential User Charges	1,344,537	1,290,430	1,290,430	1,391,000	1,454,500	1,520,000
64430	Rural User Charges	23,982	21,000	21,000	24,500	25,400	26,500
64490	Other Charges For Services	3,228	1,500	2,648	2,500	2,500	2,500
	Subtotal Charges & Services	<u>2,053,155</u>	<u>1,990,230</u>	<u>1,995,284</u>	<u>2,132,400</u>	<u>2,233,813</u>	<u>2,335,820</u>
Income From Investments							
66110	Interest On Investments	18,489	7,800	1,200	450	445	455
	Subtotal Income From Investments	<u>18,489</u>	<u>7,800</u>	<u>1,200</u>	<u>450</u>	<u>445</u>	<u>455</u>
Miscellaneous Revenues							
63330	State Grant						
66225	State Loan					0	
66230	Other Rental	751	750	750	750	750	750
66410	System Investment Fees	70,150	40,000	282,000	228,809	50,000	50,000
66411	Water Tapping Fee	8,400	7,000	28,100	8,500	8,500	8,500
66570	Other Revenues	9,866	29,000	20,800	29,000	29,000	29,000
	Subtotal Miscellaneous Revenues	<u>89,167</u>	<u>76,750</u>	<u>331,650</u>	<u>267,059</u>	<u>88,250</u>	<u>88,250</u>
Total: Water Fund		<u>2,160,811</u>	<u>2,074,780</u>	<u>2,328,134</u>	<u>2,399,909</u>	<u>2,322,508</u>	<u>2,424,525</u>

Water Fund - 45

Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
41 - Source Of Supply							
22100	Operating Materials & Supplies		4,000	3,000	2,000	2,000	2,000
31300	Maintenance Agreement		1,900	1,900	1,900	1,900	1,900
31600	Professional Services	10,674	20,000	90,000	60,000	20,000	20,000
31970	Tri-County (Dallas) Contract	318,622	319,000	319,000	319,000	319,000	319,000
33600	Dues, Memberships & Subscriptions	8,482	8,500	8,758	8,500	8,500	8,500
35100	Vehicle & Equipment Use & Maint.	12,907	12,907	12,907	16,895	16,895	16,895
35150	Fuel Usage	994	1,035	1,035	1,240	1,240	1,240
35200	Future Vehicle & Eq. Replacement	7,300	7,417	7,417	9,955	9,955	9,955
43200	Improvements Other Than Buildings		50,000				
46200	Equipment		10,000	10,000			
	Subtotal Charges & Services	358,979	434,759	454,017	419,490	379,490	379,490
	Total: Source Of Supply	<u>358,979</u>	<u>434,759</u>	<u>454,017</u>	<u>419,490</u>	<u>379,490</u>	<u>379,490</u>
42 - Mountain Water							
31600	Professional Services				123,500	27,000	27,000
	Subtotal Charges & Services	0	0	0	123,500	27,000	27,000
	Total: Mountain Water	<u>0</u>	<u>0</u>	<u>0</u>	<u>123,500</u>	<u>27,000</u>	<u>27,000</u>
43 - Water Treatment							
31600	Professional Services	546,972	604,950	604,950	689,600	772,998	857,186
	Subtotal Charges & Services	546,972	604,950	604,950	689,600	772,998	857,186
	Total: Water Treatment	<u>546,972</u>	<u>604,950</u>	<u>604,950</u>	<u>689,600</u>	<u>772,998</u>	<u>857,186</u>
44 - Pumping Stations							
34300	Electricity	8,616	7,000	7,000	8,900	9,000	9,000
	Subtotal Charges & Services	8,616	7,000	7,000	8,900	9,000	9,000
	Total: Pumping Stations	<u>8,616</u>	<u>7,000</u>	<u>7,000</u>	<u>8,900</u>	<u>9,000</u>	<u>9,000</u>
46 - Transmission & Distribution							
12100	Regular Salaries	298,490	332,971	332,971	296,631	302,564	308,615
12200	Part-Time Salaries				12,320	12,320	12,320
12600	Cell Phone Stipend	320	424	424	424	424	424
13100	Overtime	1,343	4,000	4,000	4,000	4,000	4,000
14100	Social Security	21,753	25,811	25,811	23,973	24,427	24,890
14200	Pension Contribution	14,405	16,649	16,649	14,832	15,128	15,431
15100	Group Insurance	79,755	110,171	64,365	77,004	80,084	83,288
15300	Worker's Compensation	9,816	12,686	13,235	11,824	11,824	11,824
15400	Unemployment			8,205			
	Subtotal Personnel Services	425,882	502,711	465,659	441,008	450,771	460,791

Water Fund - 45

Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
22100	Operating Materials & Supplies	13,800	13,500	18,578	13,500	13,500	13,500
22800	Uniforms & Protective Clothing	1,569	2,000	2,000	12,000	4,500	4,500
24200	Repair Parts & Materials	77,438	45,000	70,000	70,000	70,000	70,000
24600	Asphalt & Other Surfacing	1,948	20,000	20,000	15,000	15,000	15,000
31300	Maintenance Agreement	1,685	1,900	1,900	1,900	1,900	1,900
31600	Professional Services	17,126	7,500	7,500	55,000	7,500	7,500
33100	Travel, Education & Training	827	2,000	3,370	9,000	2,000	2,000
33600	Dues, Memberships & Subscriptions	332	200	200	100	350	200
35100	Vehicle Equipment Use & Maint.	50,000	45,031	45,031	45,031	45,031	45,031
35150	Fuel Usage	5,403	6,038	6,038	7,755	7,755	7,755
35200	Future Vehicle & Eq. Replacement	26,836	27,203	27,203	40,098	40,098	40,098
35300	Repairs & Maintenance	0	1,000	1,000			
36500	Medical Services	346	300	300	2,875	375	375
38500	IT	676	678	678	678	678	678
38710	Other Expenses	491	600	600			
	Subtotal Charges & Services	198,477	172,950	204,398	272,937	208,687	208,537
43200	Improvements Other Than Buildings			17,095			
46200	Equipment			3,523	10,000	5,000	5,000
	Subtotal Capital Outlay	0	0	20,618	10,000	5,000	5,000
	Total: Transmission & Distribution	624,359	675,661	690,675	723,945	664,458	674,328
49 - Administration & General							
31100	Liability Insurance	10,193	10,640	10,640	11,376	11,376	11,376
31410	Accounting & Administration Fee	96,611	96,611	96,611	96,611	96,611	96,611
31430	Franchise Tax Equivalents	101,836	109,295	109,295	109,295	109,295	109,295
31600	Professional Services	20	8,500	8,500	8,500	8,500	8,500
32000	Postage	8,177	9,200	9,200	9,200	9,200	9,200
33100	Travel, Education & Training	0	700	700	1,500	700	700
33600	Dues, Memberships, & Subscriptions	0	250	250	250	250	250
34100	Telephone	373	400	400	400	400	400
34500	Water Service	967	655	850	850	850	850
38710	Other Expenses	8	100	14	100	100	100
	Subtotal Charges & Services	218,185	236,351	236,460	238,082	237,282	237,282
	Total: Water Admin. & General	218,185	236,351	236,460	238,082	237,282	237,282

Water Fund - 45
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
50 - Miscellaneous Water Projects							
24400	Construction Materials & Supplies		175,000	175,000	395,000	155,000	175,000
31600	Professional Services	54,734	650,000	650,000	45,000	15,000	15,000
	Subtotal Capital Outlay	54,734	825,000	825,000	440,000	170,000	190,000
	Total: Miscellaneous Water Projects	<u>54,734</u>	<u>825,000</u>	<u>825,000</u>	<u>440,000</u>	<u>170,000</u>	<u>190,000</u>
95 - Transfers To Other Funds							
39002	Transfer to General Fund		100,000	100,000	298,300	400,000	400,000
39048	Transfer to Golf Course Fund	118,400	160,000	135,000	132,000	129,000	136,000
	Total: Miscellaneous Water Projects	<u>118,400</u>	<u>260,000</u>	<u>235,000</u>	<u>430,300</u>	<u>529,000</u>	<u>536,000</u>
Total: Water Fund		<u>1,930,245</u>	<u>3,043,721</u>	<u>3,053,102</u>	<u>3,073,817</u>	<u>2,789,228</u>	<u>2,910,286</u>

Refuse Fund

	Estimated 2021	Budget 2022	Estimated 2023	Estimated 2024
Net Position	<u>1,047,637</u>	<u>924,834</u>	<u>876,544</u>	<u>823,825</u>
Revenues:				
Charges & Services	731,842	731,842	731,842	731,842
Income from Investments	350	165	160	150
Miscellaneous	<u>5,492</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>
Total Revenue =	<u>737,684</u>	<u>744,507</u>	<u>744,502</u>	<u>744,492</u>
Expenditures:				
Personnel	177,426	134,670	137,695	140,797
Charges & Services	583,061	658,127	659,527	660,927
Transfers to Other Funds	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures =	<u>860,487</u>	<u>792,797</u>	<u>797,222</u>	<u>801,724</u>
Net Position	924,834	876,544	823,825	766,592

Refuse Fund - 47
Revenue - 00

Account #	Revenues by Source	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
Charges & Services							
64410	Commercial User Charges	215,519	217,980	217,980	217,980	217,980	217,980
64415	Wholesale User Charges	13,557	12,456	12,456	12,456	12,456	12,456
64420	Residential User Charges	512,951	501,406	501,406	501,406	501,406	501,406
	Subtotal Charges & Services	<u>742,027</u>	<u>731,842</u>	<u>731,842</u>	<u>731,842</u>	<u>731,842</u>	<u>731,842</u>
Income From Investments							
66110	Interest On Investments	<u>6,732</u>	<u>3,900</u>	<u>350</u>	<u>165</u>	<u>160</u>	<u>150</u>
	Subtotal Income From Investments	<u>6,732</u>	<u>3,900</u>	<u>350</u>	<u>165</u>	<u>160</u>	<u>150</u>
Miscellaneous Revenues							
66570	Other Revenues	<u>4,748</u>	<u>12,500</u>	<u>5,492</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>
	Subtotal Miscellaneous Revenues	<u>4,748</u>	<u>12,500</u>	<u>5,492</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>
Total: Refuse Fund		<u><u>753,507</u></u>	<u><u>748,242</u></u>	<u><u>737,684</u></u>	<u><u>744,507</u></u>	<u><u>744,502</u></u>	<u><u>744,492</u></u>

Refuse Fund - 47

Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
31 - Trash Collection							
12100	Regular Salaries	118,662	131,025	133,646	95,320	97,226	99,171
12600	Cell Phone Stipend	107	213	213	213	213	213
13100	Overtime	1,045	1,500	700	1,500	1,500	1,500
14100	Social Security	9,048	10,154	10,294	7,423	7,569	7,718
14200	Pension Contribution	5,751	6,551	6,682	4,766	4,861	4,959
15100	Group Insurance	21,100	36,525	22,111	21,925	22,802	23,714
15300	Worker's Compensation	5,242	3,780	3,780	3,523	3,523	3,523
	Subtotal Personnel Services	160,955	189,749	177,426	134,670	137,695	140,797
22100	Operating Materials & Supplies	31,690	25,500	27,795	500	500	500
22150	Trash Can Replacements				49,200	50,600	52,000
22800	Uniforms & Protective Clothing	360	100	100	300	300	300
31100	Liability Insurance	1,777	1,855	1,855	1,983	1,983	1,983
31300	Maintenance Agreement		1,900	1,900	1,900	1,900	1,900
31410	Accounting & Administration Fee	98,176	98,176	98,176	98,176	98,176	98,176
31430	Franchise Tax Equivalents	36,793	36,592	36,592	36,592	36,592	36,592
31600	Professional Services		2,000				
32100	Postage	7,484	8,500	8,500	8,500	8,500	8,500
35100	Vehicle & Equipment Use & Maint.	69,000	69,000	69,000	69,000	69,000	69,000
35150	Fuel Usage	17,367	19,500	19,500	23,011	23,011	23,011
35200	Future Vehicle & Eq. Replacement	87,270	93,299	93,299	120,715	120,715	120,715
36500	Medical Services	156	200	126	250	250	250
38300	Trash Dumping Fees	199,328	226,125	226,125	248,000	248,000	248,000
38400	Donations & Contributions						
38710	Other Expenses	46		93			
38720	Insurance Deductible						
	Subtotal Charges & Services	549,447	582,747	583,061	658,127	659,527	660,927
	Total: Trash Collection	<u>710,402</u>	<u>772,496</u>	<u>760,487</u>	<u>792,797</u>	<u>797,222</u>	<u>801,724</u>
95 - Transfers To Other Funds							
39002	Transfer To General Fund		100,000	100,000			
	Total: Transfers To Other Funds	<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Refuse Fund		<u>710,402</u>	<u>872,496</u>	<u>860,487</u>	<u>792,797</u>	<u>797,222</u>	<u>801,724</u>

Golf Course Fund

	Estimated 2021	Budget 2022	Estimated 2023	Estimated 2024
Unrestricted Net Position	<u>2,282</u>	<u>14,176</u>	<u>226</u>	<u>215</u>
Revenues:				
Charges & Services	743,899	685,100	690,400	695,400
Transfers From Other Funds	<u>455,000</u>	<u>532,000</u>	<u>529,000</u>	<u>536,000</u>
Total Revenue =	<u>1,198,899</u>	<u>1,217,100</u>	<u>1,219,400</u>	<u>1,231,400</u>
Expenditures:				
Personnel	580,877	616,179	630,158	644,490
Charges & Services	455,080	460,654	444,354	444,954
Capital Outlay	35,070	34,000	24,000	24,000
Debt Service	<u>115,978</u>	<u>120,217</u>	<u>120,898</u>	<u>117,851</u>
Total Expenditures =	<u>1,187,005</u>	<u>1,231,050</u>	<u>1,219,410</u>	<u>1,231,295</u>
Unrestricted Net Position	14,176	226	215	320

Golf Course Fund - 48
Revenue - 00

Account #	Revenues by Source	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
Golf Course Revenue							
64609	Memberships	52,054	54,000	50,556	54,000	54,000	54,000
64610	Green Fees	292,085	250,000	378,926	355,000	357,000	358,000
64611	Cart Rental	158,600	132,000	172,045	167,000	168,000	169,000
64612	Course Improvement Fee	31,181	27,000	35,000	35,000	35,000	35,500
64613	Driving Range	13,939	12,500	18,862	17,000	17,500	18,000
64614	Pro shop	44,414	38,000	52,773	46,500	47,500	48,500
64616	Lessons	3,120	1,500	3,200	4,500	4,500	5,000
66230	Other Rental	1,574	1,250	2,244	2,000	2,200	2,500
66275	Snack Bar Rental	1,800	3,000	600	1,200	1,800	2,000
66300	Beverages	594	600	289	300	300	300
66536	Advertising	1,100	1,200	1,100	2,600	2,600	2,600
63335	CARES Act			26,935			
66570	Other Revenues	4,948	1,200	1,369			
	Subtotal Golf Course	605,409	522,250	743,899	685,100	690,400	695,400
Other Financing Sources							
67741	Transfer From ML&F	126,300	180,000	180,000	300,000	300,000	300,000
67742	Transfer From Sewer	157,800	140,000	140,000	100,000	100,000	100,000
67745	Transfer From Water	118,400	160,000	135,000	132,000	129,000	136,000
	Total Subsidies	402,500	480,000	455,000	532,000	529,000	536,000
Total - Golf Course Fund		1,007,909	1,002,250	1,198,899	1,217,100	1,219,400	1,231,400

Golf Course Fund - 48
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
40 - Operations Expenses							
12100	Salaries	131,547	124,592	124,592	182,093	185,735	189,450
12200	Part-Time Salaries	67,171	75,000	65,600	60,000	61,200	62,424
12600	Cell Phone Stipend	905	780	780	780	780	780
13100	Overtime	0	500		500	500	500
14100	Social Security & Medicare	14,599	15,367	14,609	18,618	18,988	19,366
14200	Pension Contributions	6,183	6,230	6,230	9,105	9,287	9,472
15100	Group Insurance	34,179	40,604	40,604	42,678	44,385	46,161
15300	Worker's Compensation	4,479	4,802	5,440	4,476	4,476	4,476
15400	Unemployment	5,952		2,160			
	Subtotal Personnel	265,015	267,874	260,015	318,250	325,351	332,629
22100	Operating Materials & Supplies	24,191	25,000	28,053	27,500	28,000	28,500
22200	Chemicals & Lab Supplies	31,061	41,000	37,000	45,000	45,000	45,000
25100	Gas & Diesel	7,112	10,500	8,000	11,500	11,500	11,500
31100	Liability Insurance	6,968	7,278	7,278	7,758	7,758	7,758
31600	Professional Services	0	1,600	1,718	1,750	1,800	1,850
32200	Advertising & Legal Notices	235	250	532	300	300	300
33100	Travel, Education, & Training	55	500	500	550	550	
33600	Dues, Memberships, & Subscriptions	570	600	2,870	600	650	650
34200	Natural Gas	1,811	2,500	2,000	2,500	2,500	2,500
34300	Electricity	9,413	8,000	9,400	8,500	8,500	8,500
34400	Trash Collections	1,308	1,200	1,200	1,200	1,200	1,200
34500	Water	6,048	6,000	6,000	6,000	6,000	6,000
35100	Vehicle & Equipment Usage	22,500	22,500	22,500	22,500	22,500	22,500
35200	Future Vehicle & Eq. Replacement	58,476	53,690	53,690	69,162	69,162	69,162
35300	Repairs & Maintenance	5,902	10,000	8,000	27,000	10,000	10,000
36500	Medical Services	245	550	320	550	550	550
38710	Other Expenses	0	100	596	100	100	100
	Subtotal Charges & Services	175,895	191,168	189,061	232,470	216,070	216,070
42100	Buildings & Improvements	0	15,000	1,971	30,000	20,000	20,000
46200	Equipment	0	4,000	13,365	4,000	4,000	4,000
	Subtotal Capital Outlay	0	19,000	15,336	34,000	24,000	24,000
Total- Operations Expenses		<u>440,910</u>	<u>478,042</u>	<u>464,412</u>	<u>584,720</u>	<u>565,421</u>	<u>572,699</u>

Golf Course Fund - 48
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
41 - Clubhouse							
12100	Salaries	116,807	112,508	192,962	170,953	174,372	177,860
12200	Part-Time Salaries	44,304	45,049	50,199	50,000	51,000	52,020
12600	Cell Phone Stipend	746	743	1,486	743	743	743
13100	Overtime	522	250	540	250	250	250
14100	Social Security & Medicare	11,938	12,129	18,757	16,979	17,317	17,662
14200	Pension Contributions	4,227	5,625	9,648	8,548	8,719	8,893
15100	Group Insurance	37,030	45,430	45,430	48,743	50,693	52,720
15300	Worker's Compensation	1,715	1,839	1,840	1,714	1,714	1,714
15400	Unemployment	736					
	Subtotal Personnel	218,025	223,573	320,862	297,930	304,807	311,862
22100	Operating Materials & Supplies	10,388	13,000	15,090	14,500	14,500	15,000
22400	Pro-Shop Supplies	29,370	23,000	31,327	30,000	30,000	30,000
25100	Gas & Diesel	5,234	5,000	6,000	6,500	6,600	6,700
31100	Liability Insurance	9,158	9,559	9,559	10,220	10,220	10,220
31300	Maintenance Agreement	6,442	6,500	6,500	6,500	6,500	6,500
31600	Professional Services	504	1,500	1,778	2,000	2,000	2,000
32200	Advertising & Legal Notices	945	3,000	1,500	2,000	2,000	2,000
33100	Travel, Education, & Training	775	1,000		1,000	1,000	1,000
33600	Dues, Memberships, & Subscriptions	1,460	1,000	1,318	1,300	1,300	1,300
34100	Telephone	2,501	2,000	2,232	2,000	2,000	2,000
34200	Natural Gas	1,999	3,500	3,500	3,500	3,500	3,500
34300	Electricity	23,736	21,000	23,000	21,000	21,000	21,000
34500	Water	428	350	350	350	350	350
35100	Vehicle & Equipment Usage	4,920	11,500	11,500	11,500	11,500	11,500
35200	Future Vehicle & Eq. Replacement	30,716	30,716	30,716	33,623	33,623	33,623
35300	Repairs & Maintenance	2,552		1,161			
36500	Medical Services			200			
38100	Bank Charges	10,828	8,300	11,000			
38500	IT	451	450	450	450	450	450
38710	Other Expenses	46		162			
	Subtotal Charges & Services	142,453	141,375	157,343	146,443	146,543	147,143
42100	Buildings & Improvements	0	26,300	19,734			
46200	Equipment	1,799					
	Subtotal Capital Outlay	1,799	26,300	19,734	0	0	0
Total- Clubhouse		362,277	391,248	497,939	444,373	451,350	459,005

Golf Course Fund - 48
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 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			26,935			
	Subtotal Charges & Services			26,935			
	Total- COVID19			26,935			
90 - Golf Course Bond Costs							
38910	Principal Payments	101,575	101,575	101,575	101,575	101,575	101,575
38920	Interest Expense	32,171	14,403	14,403	18,642	19,323	16,276
	Subtotal Golf Course Bond Costs	133,746	115,978	115,978	120,217	120,898	117,851
Total - Golf Course Fund		1,018,674	1,067,010	1,187,005	1,231,050	1,219,410	1,231,295

Perpetual Care Fund

	Estimated 2021	Budget 2022	Estimated 2023	Estimated 2024
Fund Balance	<u>58,350</u>	<u>64,065</u>	<u>66,565</u>	<u>69,065</u>
Revenues:				
Cemetery Lots	<u>6,415</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
Total Revenue =	<u>6,415</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
Expenditures:				
Capital Outlay	<u>700</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total Expenditures =	<u>700</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Fund Balance	64,065	66,565	69,065	71,565

Perpetual Care Fund - 51
Revenue - 00

Account #	Revenues By Source	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
64520	Cemetery Lots	4,690	3,500	6,415	3,500	3,500	3,500
		4,690	3,500	6,415	3,500	3,500	3,500
Total - Perpetual Care Fund		4,690	3,500	6,415	3,500	3,500	3,500

Perpetual Care Fund - 51
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2022 Estimated	2024 Estimated
33 - Cemetery							
49100	Cemetery Lots	0	1,000	700	1,000	1,000	1,000
	Subtotal Capital Outlay	0	1,000	700	1,000	1,000	1,000
Total - Perpetual Care		0	1,000	700	1,000	1,000	1,000

Internal Service Fund

	Estimated 2021	Budget 2022	Estimated 2023	Estimated 2024
Net Position	<u>749,351</u>	<u>450,347</u>	<u>382,084</u>	<u>56,015</u>
Revenues:				
Charges & Services	1,122,132	1,294,917	1,294,917	1,294,917
Income from Investments	225	200	50	0
Miscellaneous	1,692	0	0	0
Other Financing Sources	<u>136,339</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue =	<u>1,260,388</u>	<u>1,295,117</u>	<u>1,294,967</u>	<u>1,294,917</u>
Expenditures:				
Personnel	287,340	277,476	283,932	290,557
Charges & Services	525,494	574,404	574,404	574,404
Capital Outlay	<u>746,558</u>	<u>511,500</u>	<u>762,700</u>	<u>596,000</u>
Total Expenditures =	<u>1,559,392</u>	<u>1,363,380</u>	<u>1,621,036</u>	<u>1,460,961</u>
Net Position	450,347	382,084	56,015	(110,030)

Internal Service Fund - 71
Revenue - 00

Account #	Revenues by Source	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
Charges & Services							
64730	Equipment Maintenance Services	426,458	442,586	442,586	470,574	470,574	470,574
64735	Equipment Fuel Charges	67,892	89,431	89,431	106,150	106,150	106,150
64740	Equipment Replacement Charges	568,918	590,115	590,115	718,193	718,193	718,193
	Subtotal Charges & Services	1,063,268	1,122,132	1,122,132	1,294,917	1,294,917	1,294,917
Income From Investments							
66110	Interest On Investments	4,630	2,730	225	200	50	0
	Subtotal Income From Investments	4,630	2,730	225	200	50	0
Miscellaneous Revenues							
63330	Other State Grants	8,652					
66570	Other Revenue	1,508					
67210	Sale Of Assets	19,026	31,250	1,692			
67220	Insurance Recoveries	9,451					
	Subtotal Miscellaneous Revenues	38,637	31,250	1,692	0	0	0
Other Financing Sources							
67795	Transfer From Back the Badge Fund			136,339			
	Subtotal Other Financing Revenues			136,339	0	0	0
Total: Internal Service Fund		1,106,535	1,156,112	1,260,388	1,295,117	1,294,967	1,294,917

Internal Service Fund - 71
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
62 - Service Facility							
12100	Regular Salaries	200,588	203,541	203,541	198,044	202,005	206,045
12600	Cell Phone Stipend	125	132	132	132	132	132
13100	Overtime	32	100	100	100	100	100
14100	Social Security	14,802	15,589	15,589	15,168	15,471	15,780
14200	Pension Contribution	9,800	10,177	10,177	9,902	10,100	10,302
15100	Group Insurance	39,081	45,989	53,014	49,851	51,845	53,919
15300	Worker's Compensation	5,073	4,590	4,787	4,279	4,279	4,279
	Subtotal Personnel Services	269,501	280,118	287,340	277,476	283,932	290,557
22100	Operating Materials & Supplies	19,906	31,500	31,500	28,000	28,000	28,000
22800	Uniforms & Protective Clothing	92	700	713	700	700	700
25100	Gas & Diesel	69,881	92,000	92,000	92,000	92,000	92,000
25300	Oil & Lubricants	8,137	8,500	8,531	8,600	8,600	8,600
25400	Tires, Batteries, & Accessories	27,017	25,000	25,000	25,000	25,000	25,000
31100	Liability Insurance	1,777	1,855	1,855	1,983	1,983	1,983
31300	Maintenance Agreement	20,492	25,300	25,300	25,300	25,300	25,300
33100	Travel, Education & Training	238	900	400	900	900	900
33600	Dues, Memberships & Subscriptions	4,998	3,200	1,925	3,900	3,900	3,900
34100	Telephone	965	1,250	1,250	900	900	900
34200	Natural Gas	2,843	3,500	3,500	3,600	3,600	3,600
34300	Electricity	4,341	6,000	4,500	5,000	5,000	5,000
34400	Trash Collection	327	325	325	325	325	325
34500	Water Service	139	164	164	164	164	164
34600	Sewer Service	300	300	300	300	300	300
35100	Vehicle Equipment Use & Maint.	28,472	28,472	28,472	39,871	39,871	39,871
35150	Fuel Usage	3,548	4,300	4,300	6,277	6,277	6,277
35200	Future Vehicle & Eq. Replacement	33,600	34,395	34,395	44,135	44,135	44,135
35300	Repairs & Maintenance	6,693					
35310	Fleet Maintenance	186,860	175,000	160,000	182,000	182,000	182,000
38500	IT	676	678	678	678	678	678
38710	Other Expenses	66		364	275	275	275
	Subtotal Charges & Services	421,368	443,339	425,472	469,908	469,908	469,908
42100	Buildings & Improvements		8,500	0	14,500		
46200	Equipment		6,300	6,320	4,000		
	Subtotal Capital Outlay	0	14,800	6,320	18,500	0	0
Total: Service Facility		<u>690,869</u>	<u>738,257</u>	<u>719,132</u>	<u>765,884</u>	<u>753,840</u>	<u>760,465</u>

Internal Service Fund - 71
Expenditures

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
65 - Administration & General							
31100	Liability Insurance	28,482	28,535	28,535	30,509	30,509	30,509
31410	Accounting & Administration Fee	71,387	71,387	71,387	71,387	71,387	71,387
38710	Other Expenses	23	100	100	100	100	100
38720	Insurance Deductible	0	2,500	0	2,500	2,500	2,500
	Subtotal Charges & Services	99,892	102,522	100,022	104,496	104,496	104,496
	Total: Administration & General	99,892	102,522	100,022	104,496	104,496	104,496
70 - Capital Equipment Replacement							
46200	Equipment	195,978	430,400	430,400	177,000	143,700	406,000
46300	Vehicles	353,084	173,500	309,838	316,000	619,000	190,000
	Subtotal Capital Outlay	549,062	603,900	740,238	493,000	762,700	596,000
	Total:						
	Capital Equipment Replacement	549,062	603,900	740,238	493,000	762,700	596,000
Total: Internal Service Fund		1,339,823	1,444,679	1,559,392	1,363,380	1,621,036	1,460,961

Debt Service Fund

	Estimated 2021	Budget 2022	Estimated 2023	Estimated 2024
Fund Balance	<u>31,692</u>	<u>6,702</u>	<u>6,702</u>	<u>6,702</u>
Revenues:				
Intergovernmental	0	0	0	0
Income from Investments	10	0	0	0
Other Financing Sources	<u>1,204,050</u>	<u>1,227,800</u>	<u>1,225,300</u>	<u>1,231,550</u>
Total Revenue =	<u>1,204,060</u>	<u>1,227,800</u>	<u>1,225,300</u>	<u>1,231,550</u>
Expenditures:				
Debt Service	<u>1,229,050</u>	<u>1,227,800</u>	<u>1,225,300</u>	<u>1,231,550</u>
Total Expenditures =	<u>1,229,050</u>	<u>1,227,800</u>	<u>1,225,300</u>	<u>1,231,550</u>
Fund Balance	6,702	6,702	6,702	6,702

Debt Service Fund - 90
Revenue - 00

Account #	Revenues by Source	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
	Intergovernmental Revenues						
63331	Federal Grants (B.A.B.s)	2,084					
	Subtotal Intergovernmental Revenues	2,084	0	0	0	0	0
	Income From Investments						
66110	Interest On Investments	613		10			
	Subtotal Income Form Investments	613	0	10	0	0	0
	Other Financing Sources						
67315	Bond Premium						
67320	Bond Proceeds						
67719	Transfer From CWCI	1,219,751	1,204,050	1,204,050	1,227,800	1,225,300	1,231,550
	Sub. Other Financing Sources	1,219,751	1,204,050	1,204,050	1,227,800	1,225,300	1,231,550
Total - Debt Service Fund		1,222,448	1,204,050	1,204,060	1,227,800	1,225,300	1,231,550

Debt Service Fund - 90
Expenditures

Account # Expenditure by Department		2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
19 - CWCI							
38910	Principal	495,000	525,000	525,000	550,000	575,000	610,000
38920	Interest	724,679	704,050	704,050	677,800	650,300	621,550
38932	Bond Issuance Cost						
39000	Transfer to Bond Agent US Bank						
Total: CWCI Debt		<u>1,219,679</u>	<u>1,229,050</u>	<u>1,229,050</u>	<u>1,227,800</u>	<u>1,225,300</u>	<u>1,231,550</u>
Total: Debt Service Fund		<u>1,219,679</u>	<u>1,229,050</u>	<u>1,229,050</u>	<u>1,227,800</u>	<u>1,225,300</u>	<u>1,231,550</u>

D.U.R.A Fund

	Estimated 2021	Budget 2022	Estimated 2023	Estimated 2024
Fund Balance	<u>2,965</u>	<u>7,923</u>	<u>7,923</u>	<u>7,923</u>
Revenues:				
Taxes & Intergovernmental	<u>58,218</u>	<u>8,025</u>	<u>8,025</u>	<u>8,025</u>
Total Revenue =	<u>58,218</u>	<u>8,025</u>	<u>8,025</u>	<u>8,025</u>
Expenditures:				
Charges & Services	<u>53,260</u>	<u>8,025</u>	<u>8,025</u>	<u>8,025</u>
Total Expenditures =	<u>53,260</u>	<u>8,025</u>	<u>8,025</u>	<u>8,025</u>
Fund Balance	7,923	7,923	7,923	7,923

Delta Urban Renewal Authority Fund - 92
Revenue - 00

Account #	Revenues by Source	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
Intergovernmental Revenues							
63325	Property Tax	7,532	7,500	8,218	8,025	8,025	8,025
63330	Other State Grants	222,937		25,000			
	Subtotal Contributions	230,469	7,500	33,218	8,025	8,025	8,025
Other Financing Sources							
67719	Transfer from CWCI Fund	117,000		25,000			
	Subtotal Contributions	117,000	0	25,000	0	0	0
Total: Delta Urban Renewal Authority Fund		347,469	7,500	58,218	8,025	8,025	8,025

Delta Urban Renewal Authority Fund - 92**Expenditures**

Account #	Expenditure By Department	2020 Actual	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
10 - D.U.R.A.							
31600	Professional Services	22,014		53,260	8,025	8,025	8,025
38710	Other Expenses			0			0
	Subtotal Charges & Services	22,014	0	53,260	8,025	8,025	8,025
42100	Buildings & Improvement:	322,791					
	Subtotal Capital Outlay	322,791	0	0	0	0	0
95 - Transfer to Other Funds							
39045	Transfer to Water Func						
	Subtotal Charges & Services	0	0	0	0	0	0
Total:							
Delta Urban Renewal Authority Func		344,805	0	53,260	8,025	8,025	8,025

A.R.P.A. Fund

	Estimated 2021	Budget 2022	Estimated 2023	Estimated 2024
Fund Balance	<u>0</u>	<u>1,105,458</u>	<u>2,080,862</u>	<u>1,973,673</u>
Revenues:				
Intergovernmental	1,130,446	1,130,446	0	0
Income from Investments	<u>12</u>	<u>45</u>	<u>0</u>	<u>0</u>
Total Revenue =	1,130,458	1,130,491	0	0
Expenditures:				
Transfers to Other Funds	25,000	155,087	107,189	0
Total Expenditures =	<u>25,000</u>	<u>155,087</u>	<u>107,189</u>	<u>0</u>
Fund Balance	1,105,458	2,080,862	1,973,673	1,973,673

American Rescue Plan Act Fund - 94
Revenue - 00

Account #	Revenues by Source	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
	Intergovernmental Revenues					
63331	Federal Grants	0	1,130,446	1,130,446		
	Subtotal Intergovernmental Revenues	0	1,130,446	1,130,446	0	0
	Income From Investments					
66110	Interest On Investments		12	45		
	Subtotal Income Form Investments	0	12	45	0	0
Total - American Rescue Plan Act Fund		0	1,130,458	1,130,491	0	0

American Rescue Plan Act Fund - 94
Expenditures

Account # Expenditure by Department		2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
95 -Transfers to Other Funds						
39002	Transfer to General Fund			105,087	107,189	
39019	Transfer to CWCI Fund		25,000	50,000		
39042	Transfer to Sewer Fund					
39045	Transfer to Water Fund					
Total: Transfers to Other Funds		<u>0</u>	<u>25,000</u>	<u>155,087</u>	<u>107,189</u>	<u>0</u>
Total: American Rescue Plan Act Fund		<u>0</u>	<u>25,000</u>	<u>155,087</u>	<u>107,189</u>	<u>0</u>

Back The Badge Fund

	Estimated 2021	Budget 2022	Estimated 2023	Estimated 2024
Fund Balance	<u>0</u>	<u>470,292</u>	<u>533,419</u>	<u>1,103,939</u>
Revenues:				
Taxes	930,011	948,611	967,583	986,935
Income from Investments	<u>0</u>	<u>500</u>	<u>500</u>	<u>500</u>
Total Revenue =	930,011	949,111	968,083	987,435
Expenditures:				
Debt Service	459,719	885,984	397,564	409,491
Total Expenditures =	<u>459,719</u>	<u>885,984</u>	<u>397,564</u>	<u>409,491</u>
Fund Balance	470,292	533,419	1,103,939	1,681,883

Back The Badge Fund - 95
Revenue - 00

Account #	Revenues by Source	2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
	Taxes					
61310	Sales Tax	0	930,011	948,611	967,583	986,935
	Subtotal Taxes	0	930,011	948,611	967,583	986,935
	Income From Investments					
66110	Interest On Investments			500	500	500
	Subtotal Income Form Investments	0	0	500	500	500
Total - Back the Badge Fund		0	930,011	949,111	968,083	987,435

Back The Badge Fund - 95
Expenditures

Account # Expenditure by Department		2021 Budget	2021 Estimated	2022 Budget	2023 Estimated	2024 Estimated
Transfer to Other Funds						
39002	Transfer to General Fund	0	323,380	385,984	397,564	409,491
39019	Transfer to CWCI Fund			500,000		
39071	Transfer to Internal Service Fund		136,339			
Total: Transfers to Other Funds		<u>0</u>	<u>459,719</u>	<u>885,984</u>	<u>397,564</u>	<u>409,491</u>
Total: Back the Badge Fund		<u>0</u>	<u>459,719</u>	<u>885,984</u>	<u>397,564</u>	<u>409,491</u>