MAPLETON
UTAH

City Council Staff Report

Date:
5/21/2025

Prepared By:
Bryce Oyler

Public Hearing:
No

Attachments:
Tentative Budget

REQUEST

Consideration of a resolution adopting the Fiscal Year 2025-2026 Tentative Budget and move to set a public hearing for June 4, 2025, to adopt the Fiscal Year 2025-2026 Budget and set a public hearing to adopt the Proposed Tax Rate.

BACKGROUND & DESCRIPTION

Utah state law requires municipalities to adopt a tentative budget on or before its last meeting in May. I have attached the Fiscal Year 2025-2026 Tentative Budget. Please review the tentative budget and if you have any questions or would like to schedule a meeting, I will be available to discuss the tentative budget before the adoption of the final budget in June.

RECOMMENDATION

Approve a resolution adopting the Fiscal Year 2025-2026 Tentative Budget and move to set a public hearing for June 4, 2025, to adopt the Fiscal Year 2025-2026 Budget and set a public hearing to adopt the Proposed Tax Rate.

RESOLUTION NO. 2025-

A RESOLUTION OF THE CITY OF MAPLETON, UTAH ADOPTING THE FISCAL YEAR 2025-2026 TENTATIVE BUDGET AND MOVE TO SET A PUBLIC HEARING FOR JUNE 4, 2025, TO ADOPT THE FISCAL YEAR 2025-2026 BUDGET AND SET A PUBLIC HEARING TO ADOPT THE PROPOSED TAX RATE

WHEREAS, the City Council is required to adopt a tentative budget on or before its last meeting in May; and

WHEREAS, a public hearing is required to be set to adopt the budget and tax rate;

NOW THEREFORE, be it resolved by the City Council of Mapleton, Utah, that the Fiscal Year 2025-2026 Tentative Budget be adopted, and a public hearing be set for June 4, 2025 to adopt the Fiscal Year 2025-2026 Budget and proposed tax rate.

Approved and adopted on May 21, 2025.

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Dallas Hakes
Mayor

ATTEST:

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Camille Brown, City Recorder

Mapleton City
Tentative Budget
July 1, 2025 - June 30, 2026
5/21/2025

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
General Fund Summary

General Fund Departments	6/30/2023 FY 2022-2023 Actual Expenditures	6/30/2024 FY 2023-2024 Actual Expenditures	6/30/2025 FY 2024-2025 Budgeted Expenditures	6/30/2026 FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
Legislature	62,908	99,545	71,754	**71,754**	**-**	**0.0%**
Administration	1,067,933	1,101,943	1,076,574	**1,189,882**	**113,308**	**10.5%**
Finance	229,944	283,451	590,573	**608,623**	**18,050**	**3.1%**
Court	55,125	57,881	61,000	**64,355**	**3,355**	**5.5%**
Community Development	638,435	660,272	810,824	**835,025**	**24,201**	**3.0%**
Police	1,877,363	2,115,927	2,199,768	**2,398,569**	**198,801**	**9.0%**
Fire	1,294,045	1,397,254	1,568,141	**1,720,570**	**152,429**	**9.7%**
Streets	565,502	458,744	756,547	**942,581**	**186,034**	**24.6%**
Parks	846,074	834,195	1,053,439	**1,191,928**	**138,489**	**13.1%**
Recreation	368,109	770,259	877,796	**861,332**	**(16,464)**	**(1.9%)**
Museum	9,820	17,925	45,650	**40,650**	**(5,000)**	**(11.0%)**
Library	36,665	48,665	76,941	**78,900**	**1,959**	**2.5%**
Community Contributions	18,806	23,066	23,200	**24,700**	**1,500**	**6.5%**
Transfers & Reserves	4,669,776	1,714,734	1,113,615	**3,479,694**	**2,366,078**	**212.5%**
Total General Fund Expenditures	**11,740,504**	**9,583,862**	**10,325,822**	**13,508,564**	**3,182,742**	**30.8%**
Total General Fund Revenues	**11,076,242**	**11,819,778**	**11,184,064**	**13,508,564**	**2,324,500**	**20.8%**
Surplus/(Deficit)	**(664,262)**	**2,235,916**	**858,242**	**-**	**(858,242)**	

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
General Fund Revenues

		FY 2022-2023 Actual Revenues	FY 2023-2024 Actual Revenues	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
	TAX & FRANCHISE FEE REVENUES						
10-31-10	CURRENT YEAR PROPERTY TAX	2,698,557	2,997,050	3,187,543	3,187,543	-	0.0%
10-31-20	PRIOR YEAR PROPERTY TAXES	249,102	242,965	150,000	150,000	-	0.0%
10-31-21	GREENBELT ROLLBACK TAXES	53,867	70,266	100,000	100,000	-	0.0%
10-31-25	FEE IN LIEU ON VEHICLES	159,658	169,976	160,000	160,000	-	0.0%
10-31-30	SALES AND USE TAXES	2,489,715	2,639,130	2,625,000	2,400,000	(225,000)	(8.6%)
10-31-40	COMCAST FRANCHISE FEES	85,400	78,740	80,000	80,000	-	0.0%
10-31-41	MUNI TELECOMMUNICATIONS TAX	47,420	49,113	45,000	45,000	-	0.0%
10-31-42	ROCKY MTN POWER ENERGY TAX	407,553	438,384	370,000	450,000	80,000	21.6%
10-31-43	QUESTAR ENERGY TAX	344,436	360,296	300,000	300,000	-	0.0%
10-31-44	STRAWBERRY ENERGY TAX	4,394	4,909	2,500	2,500	-	0.0%
	SUBTOTAL - TAX & FRANCHISE FEES	6,540,102	7,050,829	7,020,043	6,875,043	(145,000)	(2.1%)
	LICENSE AND PERMIT REVENUES						
10-32-10	BUSINESS LICENSES & PERMITS	14,018	16,187	20,000	22,000	2,000	10.0%
10-32-21	BUILDING CONSTRUCTION PERMITS	459,368	690,118	525,000	645,000	120,000	22.9%
10-32-22	PLAN CHECK FEE	3,625	36	-	-	-	0.0%
10-32-23	REINSPECTION FEE/BLDG PERMIT	4,150	4,625	3,500	3,500	-	0.0%
10-32-24	ACCESSORY APARTMENT PERMIT	23,088	3,914	2,500	2,500	-	0.0%
10-32-25	DOG LICENSE	145	110	200	200	-	0.0%
10-32-28	EXCAVATION PERMIT	6,623	8,104	10,000	10,000	-	0.0%
	SUBTOTAL - LICENSE & PERMIT	511,017	723,095	561,200	683,200	122,000	21.7%
	RECREATION FEES						
10-33-65	BASEBALL/SOFTBALL	22,090	27,061	26,500	27,000	500	1.9%
10-33-66	GIRLS SOFTBALL	5,478	4,842	-	-	-	0.0%
10-33-67	BASKETBALL	22,555	25,045	31,000	45,000	14,000	45.2%
10-33-69	GIRLS BASKETBALL	6,074	5,775	-	-	-	0.0%
10-33-70	SOCCER	42,295	66,546	48,000	60,000	12,000	25.0%
10-33-72	YOGA/KICKBOXING	2,395	1,774	-	-	-	0.0%
10-33-73	TENNIS	377	3,368	2,500	2,500	-	0.0%
10-33-74	RAD	24	-	-	-	-	0.0%
10-33-76	SUMMER PROGRAMS	193	5,021	4,000	5,000	1,000	25.0%
10-33-77	VOLLEYBALL	15,366	15,895	15,000	15,000	-	0.0%
10-33-78	GYMNASTICS/TUMBLING	-	-	2,500	2,500	-	0.0%
10-33-79	WRESTLING	-	3,770	500	500	-	0.0%
10-33-80	ART	-	1,848	5,000	5,000	-	0.0%
10-33-81	FLAG FOOTBALL	10,422	16,235	11,000	11,000	-	0.0%
10-33-82	RECREATION PROGRAMS - MISC	-	-	-	-	-	0.0%
10-33-84	DANCE	-	-	-	-	-	0.0%
10-33-85	TRACK AND CROSS COUNTRY	-	-	-	12,000	12,000	100.0%
10-33-86	HOCKEY	-	-	-	10,000	10,000	100.0%
10-33-88	LACROSSE	-	-	-	-	-	0.0%
10-33-90	ARCHERY	-	-	-	-	-	0.0%
10-33-92	MAPLETON RUNNING CLUB	-	-	-	-	-	0.0%
10-33-93	PICKLEBALL REVENUE	4,148	5,386	6,000	6,000	-	0.0%
10-33-94	COMMUNITY CLASSES	1,373	2,147	4,000	4,000	-	0.0%
10-33-95	COMMUNITY PROGRAMS	-	-	-	-	-	0.0%
	RECREATION PROGRAMS FEES-TOTAL	133,790	184,713	156,000	205,500	49,500	31.7%
	CHARGES FOR SERVICES						
10-34-13	PLAN COMM, BOA, FILING FEES	21,941	43,407	32,000	25,000	(7,000)	(21.9%)
10-34-16	GENERAL POLICE SERVICES	1,697	3,922	1,200	1,200	-	0.0%
10-34-65	MEMORIAL HALL RENTALS	3,640	10,045	-	5,000		
10-34-74	PARK/PAVILION RENTALS	22,541	11,852	20,000	20,000	-	0.0%
10-34-75	HARVEST PARK RECEPTION RENTALS	78,274	55,358	75,000	75,000	-	0.0%
10-34-77	TRAFFIC SCHOOL FEES	-	-	1,000	1,000	-	0.0%
10-34-78	FEES - CERT	110	-	-	-	-	0.0%
10-34-81	TOWER LEASE/MONTHLY RECEIPTS	35,560	36,140	35,000	35,000	-	0.0%
	SUBTOTAL - CHARGES FOR SERVICES	163,764	160,725	164,200	162,200	(2,000)	(1.2%)
	COURT FINES						
10-35-11	COURT FINES/NO SURCHARGE	-	-	-	-	-	0.0%

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
General Fund Revenues

Account	Description	FY 2022-2023 Actual Revenues	FY 2023-2024 Actual Revenues	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
	FEES FOR SPECIAL & MISCELLANEOUS						
10-36-10	INTEREST EARNINGS	1,086,736	1,559,132	900,000	1,200,000	300,000	33.3%
10-36-11	ROAD EXTENSIONS/SIGNAGE	-	-	-	-	-	0.0%
10-36-12	STREET LIGHT EXTENSIONS	-	-	-	-	-	0.0%
10-36-13	ENGINEERING INSPECTION FEES	70,855	72,000	85,000	85,000	-	0.0%
10-36-17	CITY YOUTH COUNCIL	4,769	7,471	6,800	6,800	-	0.0%
10-36-20	LIBRARY CENTER DONATION	-	-	-	-	-	0.0%
10-36-24	PARKS AND REC SPONSOR DONATIONS	6,965	4,436	18,000	18,000	-	0.0%
10-36-25	DONATIONS - PIONEER DAYS	70,657	74,112	85,000	85,000	-	0.0%
10-36-38	CREDIT CARD SERVICE FEE	5,713	20,423	3,500	3,500	-	0.0%
10-36-40	INSURANCE CLAIMS	-	-	3,500	3,500	-	0.0%
10-36-50	SALE/SALVAGE - VEHICLES	201,502	2,550	50,000	50,000	-	0.0%
10-36-51	SALE/SALVAGE - EQUIPMENT	4,154	-	-	-	-	0.0%
10-36-60	JULY 24 CELEBRATION	10,549	37,232	20,000	20,000	-	0.0%
10-36-61	HISTORICAL SOCIETY REVENUE RECOGNITION	2,000	-	-	-	-	0.0%
10-36-65	MOONLIGHT HALF MARATHON	10,446	14,958	14,000	14,000	-	0.0%
10-36-67	PIONEER DAYS TOURNAMENTS	2,095	2,238	2,500	2,500	-	0.0%
10-36-68	5K FUN RUN	3,469	4,262	5,000	5,000	-	0.0%
10-36-69	LIBRARY BOOK SALES	63	-	100	100	-	0.0%
10-36-70	LITERACY CNTR TUTORING	-	-	50	50	-	0.0%
10-36-81	PROCEEDS FROM SALE OF LAND	-	-	-	-	-	0.0%
10-36-82	APPAREL/PUZZLE'S	-	26,484	15,000	15,000	-	0.0%
10-36-90	SUNDRY	90,965	141,722	100,000	100,000	-	0.0%
10-36-95	INSURANCE REIMBURSEMENT	13,022	2,545	12,000	12,000	-	0.0%
10-36-97	AMBULANCE PAYMENTS	354,406	539,752	400,000	650,000	250,000	62.5%
10-36-99	FIRE SERVICES REVENUE	-	-	1,500	1,500	-	0.0%
	SUBTOTAL - FEES FOR SERVICES	**1,938,366**	**2,514,099**	**1,721,950**	**2,271,950**	**550,000**	**31.9%**
	INTERGOVERNMENTAL REVENUES						
10-37-12	COUNTY FIRE	15,077	21,720	15,000	90,000	75,000	500.0%
10-37-14	WITNESS FEES	111	19	37	37	-	0.0%
10-37-15	REIMBURSABLE FIRE SERVICES	-	-	5,000	5,000	-	0.0%
10-37-16	PROSECUTOR SPLIT	19	323	1,200	1,200	-	0.0%
10-37-17	POLICE DEPT INTERVIEW CLASS	-	-	-	-	-	0.0%
10-37-18	POLICE O/T REIMBURSEMENTS	185	120	5,000	5,000	-	0.0%
10-37-19	JUSTICE COURT GRANT	-	-	-	-	-	0.0%
10-37-21	NEBO POLICE OFFICER	90,000	10,000	90,000	90,000	-	0.0%
10-37-56	CLASS 'C' ROAD FUND ALLOTMENT	687,954	724,430	600,000	740,000	140,000	23.3%
10-37-58	STATE LIQUOR ALLOTMENT	7,934	8,203	6,000	6,000	-	0.0%
10-37-60	EMS GRANTS	-	-	4,000	4,000	-	0.0%
10-37-61	RECREATION & PARKS GRANTS	-	-	-	-	-	0.0%
10-37-63	FD GRANT REVENUE	8,750	5,000	-	-	-	0.0%
10-37-64	MASS TRANSIT ALLOTMENT	231,945	247,307	225,000	250,000	25,000	11.1%
10-37-67	HISTORICAL SOCIETY GRANT	-	6,252	-	-	-	0.0%
10-37-68	PUBLIC TRANSIT TAX	-	43,510	-	110,000	110,000	100.0%
10-37-71	PUBLIC SAFETY - CCJJAG GRANT	2,784	10,000	-	-	-	0.0%
10-37-73	ARPA ALLOTMENT	635,011	-	-	-	-	0.0%
	SUBTOTAL - INTERGOVERNMENT	**1,679,769**	**1,076,882**	**951,237**	**1,301,237**	**350,000**	**36.8%**
	TRANSFERS, RESERVES, & OTHER SOURCES						
10-38-80	OPERATING XFERS - GF & EF'S/UTILITY USAGE	109,434	109,434	109,434	109,434	-	0.0%
10-38-81	SALE OF EASEMENT - CELL TOWER	-	-	-		-	0.0%
10-38-93	TRANSFER FROM ROAD FUND FOR STREET MAINT	-	-	-		-	0.0%
	SUBTOTAL - TRANSFERS, ETC	**109,434**	**109,434**	**109,434**	**109,434**	**-**	**0.0%**
	TOTAL - GENERAL FUND REVENUES/OTHER SOURCES	**11,076,242**	**11,819,778**	**10,684,064**	**11,608,564**	**924,500**	**8.7%**
10-38-52	APPROPRIATION OF CLASS C FUND BALANCE	-	-	500,000	1,900,000	1,400,000	280.0%
10-38-90	APPROPRIATION OF GF BALANCE - OPERATIONS	-	-			-	0.0%
10-38-90	TRANSFER OVER 35% LIMIT TO CIP	-	-	-			
10-38-90	APPROPRIATION OF GF BALANCE - RESURFACE	-	-		-	-	0.0%
10-38-91	APPROPRIATION OF WATER XFER-SPRINKLING SYSYTEM	-	-	-	-	-	0.0%
	SUBTOTAL - APPROPRIATION OF GF BALANCE	-	-	**500,000**	**1,900,000**	**1,400,000**	**280.0%**
	TOTAL - GENERAL FUND REVENUES AND APPROPRIATIONS	**11,076,242**	**11,819,778**	**11,184,064**	**13,508,564**	**2,324,500**	**20.8%**

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
Legislature

		FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
10-43-11	SALARIES AND WAGES	3,000	39,998	-	**-**	-	**0.0%**
10-43-12	MAYOR/COUNCIL SALARIES	35,166	-	36,000	**36,000**	-	**0.0%**
10-43-13	MAYOR/COUNCIL BENEFITS	2,920	3,149	2,754	**2,754**	-	**0.0%**
10-43-14	MISC. EXPENSES	-	-	-	**-**	-	**0.0%**
10-43-21	SUBSCRIPTIONS AND MEMBERSHIPS	1,578	21,455	10,000	**10,000**	-	**0.0%**
10-43-23	TRAVEL AND TRAINING	3,089	3,999	5,000	**5,000**	-	**0.0%**
10-43-28	TELEPHONE	-	-	-	**-**	-	**0.0%**
10-43-69	UNEXPECTED PROJECTS - CARRYOVER ACCT	17,155	30,943	18,000	**18,000**	-	**0.0%**
	TOTAL - LEGISLATURE	**62,908**	**99,545**	**71,754**	**71,754**	**-**	**0.0%**

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
Administration

		FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
10-44-11	SALARIES AND WAGES	274,458	301,183	359,358	395,128	35,770	10.0%
10-44-13	EMPLOYEE BENEFITS	129,320	145,139	114,192	138,030	23,838	20.9%
10-44-14	CAR ALLOWANCE	3,529	3,717	4,200	4,200	-	0.0%
10-44-15	HRPR ACTIVITIES	23,189	24,667	25,000	35,000	10,000	40.0%
10-44-16	COLLEGE TUITION	-	-	-	-	-	0.0%
10-44-17	OVERTIME	1,272	1,235	-	-	-	0.0%
10-44-19	EDUCATION	-	-	-	-	-	0.0%
10-44-20	POSTAGE	1,802	2,066	1,800	1,800	-	0.0%
10-44-21	SUBSCRIPTIONS AND MEMBERSHIPS	2,337	2,278	4,000	5,500	1,500	37.5%
10-44-22	PUBLIC NOTICES	-	-	1,500	1,500	-	0.0%
10-44-23	TRAVEL AND TRAINING	3,401	3,187	3,500	6,000	2,500	71.4%
10-44-24	OFFICE SUPPLIES & EXPENSES	3,248	5,523	3,000	4,000	1,000	33.3%
10-44-25	EQUIPMENT, SUPPLIES & MAINTENANCE	3,071	2,525	5,000	5,000	-	0.0%
10-44-26	BUILDING & GROUNDS	27,772	55,307	30,000	45,000	15,000	50.0%
10-44-27	UTILITIES	31,891	37,287	32,724	32,724	-	0.0%
10-44-28	TELEPHONE	7,594	7,293	10,200	10,200	-	0.0%
10-44-32	ATTORNEY FEES - PUBLIC DEFENDER	-	-	-	-	-	0.0%
10-44-33	ATTORNEY FEES - GENERAL	10,221	20,296	100,000	100,000	-	0.0%
10-44-34	ATTORNEY FEES -PROSECUTOR	-	-	-	-	-	0.0%
10-44-35	PROFESSIONAL AND TECHNICAL	27,062	31,406	25,000	30,000	5,000	20.0%
10-44-36	COMPUTER CHARGES	15,737	15,692	20,000	20,000	-	0.0%
10-44-37	WEBSITE MAINTENANCE	4,212	3,900	10,000	10,000	-	0.0%
10-44-38	CUSTODIAL SERVICE	13,648	22,027	13,000	13,000	-	0.0%
10-44-39	URBAN DEER PROGRAM	-	-	6,500	6,500	-	0.0%
10-44-46	VEHICLES - MAINTENANCE & REPAIR	2,210	1,745	1,500	2,200	700	46.7%
10-44-47	VEHICLES - FUEL	532	405	1,000	1,000	-	0.0%
10-44-51	INSURANCE	183,416	178,094	180,000	180,000	-	0.0%
10-44-60	CODIFY CODES	1,630	4,526	6,000	6,000	-	0.0%
10-44-62	PIONEER DAY CELEBRATION	202,549	162,289	-	-	-	0.0%
10-44-63	CITY ELECTIONS	1,368	19,523	34,000	52,000	18,000	52.9%
10-44-64	WELLNESS PROGRAM	10,308	14,606	16,100	16,100	-	0.0%
10-44-65	EMERGENCY COMMUNICATIONS CERT	793	756	1,000	1,000	-	0.0%
10-44-67	NEWSLETTER - PRINTING & POSTAGE	8,567	6,171	8,000	8,000	-	0.0%
10-44-76	COMPUTER HARDWARE & SOFTWARE	16,164	-	10,000	10,000	-	0.0%
10-44-84	CLAIMS	20,052	3,065	-		-	0.0%
10-44-85	COMMUNICATIONS	17,726	6,011	17,500	17,500	-	0.0%
10-44-86	INNOVATIVE INCENTIVE PROGRAM	250	-	7,500	7,500	-	0.0%
10-44-87	MAPLETON REBRAND	18,604	20,023	25,000	25,000	-	0.0%
	TOTAL - ADMINISTRATION	1,067,933	1,101,943	1,076,574	1,189,882	113,308	10.5%

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
Finance

		FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
10-45-11	SALARIES AND WAGES	121,166	135,235	117,389	**130,917**	**13,528**	**11.5%**
10-45-13	EMPLOYEE BENEFITS	48,240	55,987	41,134	**42,156**	**1,022**	**2.5%**
10-45-14	MISC. EXPENSES	(9,933)	1	250	**250**	**-**	**0.0%**
10-45-15	HRPR ACTIVITIES	-	-	200	**200**	**-**	**0.0%**
10-45-17	OVERTIME	383	229	1,500	**1,500**	**-**	**0.0%**
10-45-20	POSTAGE	1,775	2,030	2,000	**2,000**	**-**	**0.0%**
10-45-21	SUBSCRIPTIONS AND MEMBERSHIPS	593	1,115	1,000	**1,000**	**-**	**0.0%**
10-45-22	PUBLIC NOTICES	543	315	500	**500**	**-**	**0.0%**
10-45-23	TRAVEL AND TRAINING	5,368	2,482	6,500	**7,000**	**500**	**7.7%**
10-45-24	OFFICE SUPPLIES & EXPENSES	3,545	2,387	6,000	**6,000**	**-**	**0.0%**
10-45-25	EQUIPMENT, SUPPLIES & MAINTENANCE	6,817	484	2,000	**2,000**	**-**	**0.0%**
10-45-28	TELEPHONE	1,760	1,277	2,000	**2,000**	**-**	**0.0%**
10-45-34	AUDITOR FEES	13,500	13,600	15,000	**18,000**	**3,000**	**20.0%**
10-45-35	PROFESSIONAL AND TECHNICAL	28,755	17,490	30,000	**30,000**	**-**	**0.0%**
10-45-36	COMPUTER CHARGES	12,360	14,542	14,000	**14,000**	**-**	**0.0%**
10-45-47	VEHICLES - FUEL	-	-	100	**100**	**-**	**0.0%**
10-45-53	UNCLAIMED PROPERY EXPENSE	(4,926)	-	1,000	**1,000**	**-**	**0.0%**
10-45-54	BAD DEBT EXPENSE	-	36,278	350,000	**350,000**	**-**	**0.0%**
	TOTAL - FINANCE	**229,944**	**283,451**	**590,573**	**608,623**	**18,050**	**3.1%**

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
Court

		6/30/2023 FY 2022-2023 Actual Expenditures	6/30/2024 FY 2023-2024 Actual Expenditures	6/30/2025 FY 2024-2025 Approved Budget	6/30/2026 FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
10-42-11	SALARIES	-	-	-	**-**	**-**	**0.0%**
10-42-12	CONTRACTED JUDICIAL SERVICES	55,125	57,881	61,000	**64,355**	**3,355**	**5.5%**
10-42-13	EMPLOYEE BENEFITS	-	-	-	**-**	**-**	**0.0%**
10-42-23	TRAVEL/TRAINING	-	-	-		**-**	**0.0%**
10-42-24	OFFICE SUPPLIES & EXPENSES	-	-	-		**-**	**0.0%**
10-42-31	PROFESSIONAL & TECHNICAL	-	-	-		**-**	**0.0%**
10-42-37	CONTRACTUAL BAILIFF	-	-	-		**-**	**0.0%**
10-42-40	WITNESS FEES	-	-	-		**-**	**0.0%**
10-42-41	JURY FEES	-	-	-		**-**	**0.0%**
10-42-55	GRANT EXPENDITURE	-	-	-		**-**	**0.0%**
	TOTAL - COURT	**55,125**	**57,881**	**61,000**	**64,355**	**3,355**	**5.5%**

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
Community Development

		6/30/2023 FY 2022-2023 Actual Expenditures	6/30/2024 FY 2023-2024 Actual Expenditures	6/30/2025 FY 2024-2025 Approved Budget	6/30/2026 FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
10-52-11	SALARIES AND WAGES	350,635	393,063	465,200	**482,325**	**17,125**	**3.7%**
10-52-13	EMPLOYEE BENEFITS	171,336	188,690	241,849	**248,925**	**7,076**	**2.9%**
10-52-14	MISCELLANEOUS EXPENSE	42,012	441	4,500	**4,500**	**-**	**0.0%**
10-52-17	OVERTIME	-	991	5,000	**5,000**	**-**	**0.0%**
10-52-21	SUBSCRIPTIONS AND MEMBERSHIPS	2,522	6,581	2,000	**2,000**	**-**	**0.0%**
10-52-22	PUBLIC NOTICES	-	-	500	**500**	**-**	**0.0%**
10-52-23	TRAVEL & TRAINING	3,143	6,864	4,500	**4,500**	**-**	**0.0%**
10-52-24	OFFICE SUPPLIES	1,065	2,512	1,800	**1,800**	**-**	**0.0%**
10-52-25	EQUIPMENT, SUPPLIES & MAINTENANCE	2,250	2,638	3,500	**3,500**	**-**	**0.0%**
10-52-28	TELEPHONE	3,375	4,275	3,800	**3,800**	**-**	**0.0%**
10-52-29	TRAINING	840	1,100	1,000	**1,000**	**-**	**0.0%**
10-52-35	PROFESSIONAL AND TECHNICAL	3,685	606	1,000	**1,000**	**-**	**0.0%**
10-52-36	COMPUTER SUPPORT	9,294	10,703	11,500	**11,500**	**-**	**0.0%**
10-52-38	BUILDING INSPECTION SERVICES	43,768	37,636	55,000	**55,000**	**-**	**0.0%**
10-52-47	VEHICLES-FUEL	4,206	3,973	3,500	**3,500**	**-**	**0.0%**
10-52-51	PLANNING COMMISSION MEETINGS	158	150	175	**175**	**-**	**0.0%**
10-52-60	IBC CODE BOOKS	-	-	3,000	**3,000**	**-**	**0.0%**
10-52-62	MISCELLANEOUS SERVICES	145	49	3,000	**3,000**	**-**	**0.0%**
	TOTAL - COMMUNITY DEVELOPMENT	**638,435**	**660,272**	**810,824**	**835,025**	**24,201**	**3.0%**

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
Police

		6/30/2023 FY 2022-2023 Actual Expenditures	6/30/2024 FY 2023-2024 Actual Expenditures	6/30/2025 FY 2024-2025 Approved Budget	6/30/2026 FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
10-54-11	SALARIES	901,615	1,037,712	1,098,036	1,189,257	91,221	8.3%
10-54-12	PART TIME/RESERVE OFFICERS	-	1,584	-		-	0.0%
10-54-13	EMPLOYEE BENEFITS	580,729	645,815	711,074	790,329	79,255	11.1%
10-54-14	UNIFORM CLEANING ALLOWANCE	1,375	1,350	1,350	2,400	1,050	77.8%
10-54-15	REIMBURSABLE OVERTIME	-	-	5,000	5,000	-	0.0%
10-54-17	REGULAR OVERTIME	22,690	34,429	30,000	35,000	5,000	16.7%
10-54-18	UNIFORMS	3,708	8,861	7,000	11,500	4,500	64.3%
10-54-19	HOLIDAY OVERTIME	22,956	25,232	15,000	15,000	-	0.0%
10-54-20	FIREARMS & AMMUNITION	5,314	3,648	3,000	3,500	500	16.7%
10-54-21	SUBSCRIPTIONS & MEMBERSHIPS	8,106	19,715	5,000	5,000	-	0.0%
10-54-23	TRAVEL	3,160	2,052	1,200	2,000	800	66.7%
10-54-24	OFFICE EXPENSE & SUPPLIES	2,349	1,897	2,500	3,000	500	20.0%
10-54-25	EQUIPMENT, SUPPLIES & MAINTENA	11,590	4,917	8,000	8,000	-	0.0%
10-54-26	BUILDINGS AND GROUNDS	25,071	26,600	35,000	35,000	-	0.0%
10-54-27	UTILITIES	36,172	29,972	37,000	37,000	-	0.0%
10-54-28	TELEPHONE	13,784	14,969	10,500	10,500	-	0.0%
10-54-31	PROFESSIONAL SERVICES	1,941	2,549	2,000	3,000	1,000	50.0%
10-54-34	DISPATCH MAINTENANCE FEE	20,248	20,156	27,970	27,970	-	0.0%
10-54-35	CONTRACTUAL SERVICES/DISPATCH	96,405	100,934	103,638	108,613	4,975	4.8%
10-54-36	ANIMAL SHELTER FEE	15,507	30,763	28,000	28,000	-	0.0%
10-54-46	VEHICLES - MAINTENANCE & REPAI	15,122	13,319	7,000	12,000	5,000	71.4%
10-54-47	VEHICLES - FUEL	38,070	38,591	19,000	24,000	5,000	26.3%
10-54-48	POLICE OFFICER TRAINING	4,248	8,033	5,000	5,000	-	0.0%
10-54-50	D.A.R.E. ANTI-DRUG PROGRAM	1,811	1,705	2,000	2,000	-	0.0%
10-54-51	LIQUOR LAW ACTIVITIES	16,587	4,190	6,000	6,000	-	0.0%
10-54-55	POLICE GRANTS	3,001	2,835	-	-	-	0.0%
10-54-65	SPECIAL DEPARTMENT SUPPLIES	5,791	7,365	4,000	4,000	-	0.0%
10-54-66	C.E.R.T. PROGRAM	4,059	2,211	4,000	4,000	-	0.0%
10-54-72	COMPUTERS	8,322	16,488	9,000	9,000	-	0.0%
10-54-75	CHIEF LUNCHEON	652	-	500	500	-	0.0%
10-54-81	DRUG TASK FORCE	-	3,304	6,000	6,000	-	0.0%
10-54-83	K-9 EXPENSES	6,980	4,732	6,000	6,000	-	0.0%
	TOTAL - POLICE	1,877,363	2,115,927	2,199,768	2,398,569	198,801	9.0%

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
Fire

		6/30/2023 FY 2022-2023 Actual Expenditures	6/30/2024 FY 2023-2024 Actual Expenditures	6/30/2025 FY 2024-2025 Approved Budget	6/30/2026 FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
10-55-11	SALARIES - FULL TIME	325,785	341,305	442,750	**492,350**	**49,600**	**11.2%**
10-55-12	PART TIME WAGES	354,580	399,881	454,761	**519,761**	**65,000**	**14.3%**
10-55-13	EMPLOYEE BENEFITS	175,395	188,255	255,410	**276,240**	**20,830**	**8.2%**
10-55-15	VOLUNTEER SALARY	110,346	114,722	90,731	**90,731**	**(0)**	**(0.0%)**
10-55-17	REGULAR OVERTIME	39,917	49,663	35,000	**50,000**	**15,000**	**42.9%**
10-55-18	UNIFORMS	10,149	11,574	13,000	**13,000**	**-**	**0.0%**
10-55-21	SUBSCRIPTIONS & MEMBERSHIPS	11,804	9,713	16,000	**16,000**	**-**	**0.0%**
10-55-23	TRAVEL	480	69	3,500	**3,500**	**-**	**0.0%**
10-55-24	OFFICE EXPENSE & SUPPLIES	2,941	6,896	6,000	**6,000**	**-**	**0.0%**
10-55-25	EQUIPMENT, SUPPLIES & MAINTENANCE	52,799	58,480	53,300	**53,300**	**-**	**0.0%**
10-55-28	TELEPHONE	5,610	8,033	9,000	**11,000**	**2,000**	**22.2%**
10-55-35	CONTRACTURAL SERVICES-DISPATCH	8,640	4,552	3,500	**3,500**	**-**	**0.0%**
10-55-36	COMPUTER CHARGES	9,768	5,882	7,182	**7,182**	**-**	**0.0%**
10-55-45	RADIO AND PAGER REPAIRS	17,012	27,668	5,000	**5,000**	**-**	**0.0%**
10-55-46	VEHICLES - MAINTENANCE & REPAIR	29,218	38,865	31,000	**31,000**	**-**	**0.0%**
10-55-47	VEHICLES - FUEL	17,510	14,251	15,000	**15,000**	**-**	**0.0%**
10-55-51	EVENTS/OUTREACH	8,114	8,382	8,382	**8,382**	**-**	**0.0%**
10-55-52	INSURANCE BILLING (GOLD CROSS)	28,274	25,952	25,000	**25,000**	**-**	**0.0%**
10-55-53	MEDICARE/MEDICAID PAYMENTS	15,121	11,877	23,000	**23,000**	**-**	**0.0%**
10-55-61	MISCELLANEOUS	1,775	1,733	1,800	**1,800**	**-**	**0.0%**
10-55-62	TRAINING	29,248	30,659	31,250	**31,250**	**-**	**0.0%**
10-55-63	GRANT EXPENDITURES	8,710	6,487	6,500	**6,500**	**-**	**0.0%**
10-55-64	COMMUNITY CPR-FIRST AID CLASS	1,435	1,208	1,500	**1,500**	**-**	**0.0%**
10-55-66	C.E.R.T.	-	-	-	**-**	**-**	**0.0%**
10-55-74	EQUIPMENT MAINTENANCE/INSPECTION	5,826	6,000	6,000	**6,000**	**-**	**0.0%**
10-55-75	LIFE SAFETY EQUIPMENT	23,586	25,148	23,575	**23,575**	**-**	**0.0%**
10-55-76	WILDFIRE RESPONSE	-	-	-	**-**	**-**	**0.0%**
10-55-77	BAD DEBT	-	-	-	**-**	**-**	**0.0%**
	TOTAL - FIRE	**1,294,045**	**1,397,254**	**1,568,141**	**1,720,570**	**152,429**	**9.7%**

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
Streets

		FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
10-60-11	SALARIES	92,201	107,283	168,125	**179,302**	**11,177**	**6.6%**
10-60-13	EMPLOYEE BENEFITS	41,641	48,698	98,198	**100,596**	**2,398**	**2.4%**
10-60-14	MISC EXPENSE / PROTECTIVE CLOTHING	1,074	793	1,801	**1,873**	**72**	**4.0%**
10-60-17	OVERTIME/ON CALL	4,239	4,429	8,059	**8,381**	**322**	**4.0%**
10-60-21	SUBSCRIPTIONS & MEMBERSHIPS	41	1,124	2,700	**2,808**	**108**	**4.0%**
10-60-23	TRAVEL, TRAINING & MEETINGS	798	700	2,210	**2,298**	**88**	**4.0%**
10-60-24	OFFICE SUPPLIES	254	174	494	**514**	**20**	**4.0%**
10-60-25	EQUIPMENT, MATERIALS AND SUPPLIES	9,997	20,723	15,000	**15,600**	**600**	**4.0%**
10-60-26	BUILDING MAINTENANCE	756	687	1,950	**3,098**	**1,148**	**58.9%**
10-60-27	UTILITIES	12,572	12,196	12,000	**12,480**	**480**	**4.0%**
10-60-28	TELEPHONE	129	150	-	**-**	**-**	**0.0%**
10-60-29	ELECTRICITY - STREET LIGHTS (ROCKY MTN)	78,127	89,084	80,000	**110,250**	**30,250**	**37.8%**
10-60-31	PROFESSIONAL SERVICES	9,082	22,938	11,000	**160,000**	**149,000**	**1354.5%**
10-60-32	BLUE STAKES SERVICES	12	-	910	**956**	**46**	**5.1%**
10-60-36	COMPUTERS/SOFTWARE	4,159	4,313	6,500	**6,825**	**325**	**5.0%**
10-60-42	ROAD MAINTENANCE - C ROADS	82,878	23,999	32,000	**32,000**	**-**	**0.0%**
10-60-43	SIDEWALKS/CURBS - C ROADS	101,949	39,729	200,000	**100,000**	**(100,000)**	**(50.0%)**
10-60-46	VEHICLES/SNOW PLOW - MAINT & REPAIR	4,894	3,011	5,200	**5,200**	**-**	**0.0%**
10-60-47	VEHICLES - FUEL	4,690	7,167	6,500	**6,500**	**-**	**0.0%**
10-60-51	GIS	5,186	2,987	3,900	**3,900**	**-**	**0.0%**
10-60-52	INSTALL STREET LIGHTS & 3 YR UTILITY	-	-	-	**100,000**	**100,000**	**100.0%**
10-60-61	SIGNS-MAINT,REPAIR,TRAFFIC CNTRL - C ROADS	20,548	21,318	40,000	**30,000**	**(10,000)**	**(25.0%)**
10-60-72	LEASE/FINANCE VEHICLES	-	-	-	**-**	**-**	**0.0%**
10-60-74	EQUIPMENT, MATERIALS AND SUPPLIES	-	-	-	**-**	**-**	**0.0%**
10-60-78	SNOW - SALT (C ROADS)	74,290	39,531	50,000	**50,000**	**-**	**0.0%**
10-60-79	SNOW PLOW MAINTENANCE	15,986	7,713	10,000	**10,000**	**-**	**0.0%**
	TOTAL - STREETS	**565,502**	**458,744**	**756,547**	**942,581**	**186,034**	**24.6%**

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
Parks

		FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
10-64-11	SALARIES - FULL TIME	240,548	224,639	292,711	**359,868**	**67,157**	**22.9%**
10-64-12	PART TIME SALARIES & WAGES	54,811	39,065	50,000	**55,000**	**5,000**	**10.0%**
10-64-13	EMPLOYEE BENEFITS	127,886	119,600	139,027	**173,360**	**34,333**	**24.7%**
10-64-14	PROTECTIVE CLOTHING	5,839	4,093	5,000	**6,000**	**1,000**	**20.0%**
10-64-15	PARKS & RECREATION VEHICLES	1,559	-	5,001	**5,000**	**(1)**	**(0.0%)**
10-64-17	ON CALL	33,857	38,519	35,000	**42,000**	**7,000**	**20.0%**
10-64-20	MEMORIAL HALL BUILDINGS AND GROUNDS	2,796	12,275	7,000	**7,000**	**-**	**0.0%**
10-64-21	SUBSCRIPTIONS & MEMBERSHIPS	818	1,434	1,200	**4,200**	**3,000**	**250.0%**
10-64-22	EDUCATION, TRAVEL & TRAINING	3,940	2,162	4,000	**4,000**	**-**	**0.0%**
10-64-23	CONTRACTED SERVICES	3,723	1,809	-	**25,000**	**25,000**	**100.0%**
10-64-24	OFFICE SUPPLIES	3,650	479	3,000	**3,000**	**-**	**0.0%**
10-64-25	EQUIPMENT SUPPLIES & MAINT.	10,228	9,009	10,500	**12,000**	**1,500**	**14.3%**
10-64-26	BUILDING & GROUNDS	37,579	41,826	41,000	**43,000**	**2,000**	**4.9%**
10-64-27	UTILITIES	129,007	124,516	122,000	**125,000**	**3,000**	**2.5%**
10-64-28	TELEPHONES	7,395	8,281	6,500	**7,500**	**1,000**	**15.4%**
10-64-29	CONTRACTED LAWN SERVICES	16,270	20,232	15,000	**27,000**	**12,000**	**80.0%**
10-64-30	TREES HORTICULTURE	6,694	31,235	38,500	**32,000**	**(6,500)**	**(16.9%)**
10-64-35	PROFESSIONAL AND TECHNICAL	3,007	15,000	15,000	**16,500**	**1,500**	**10.0%**
10-64-36	COMPUTERS	10,027	6,402	4,500	**7,500**	**3,000**	**66.7%**
10-64-37	HARVEST PARK EVENT CENTER BLDG & GRNDS	41,741	37,765	130,000	**100,000**	**(30,000)**	**(23.1%)**
10-64-40	RECREATION & PARKS GRANTS	-	5,925	5,000	**5,000**	**-**	**0.0%**
10-64-45	EXERCISE EQUIPMENT MAINTENANCE	833	978	-	**-**	**-**	**0.0%**
10-64-46	VEHICLES - MAINTENANCE & REPAIR	16,338	13,466	16,000	**16,000**	**-**	**0.0%**
10-64-47	VEHICLES - FUEL	19,920	15,601	18,000	**18,000**	**-**	**0.0%**
10-64-49	ARTS & HUMANITIES	7,131	-	-	**-**	**-**	**0.0%**
10-64-55	SHADE TREE BEAUTIFICATION	7,116	-	-	**-**	**-**	**0.0%**
10-64-60	TURF PRODUCTS	13,241	18,463	16,000	**16,000**	**-**	**0.0%**
10-64-61	MAPLETON PARKWAY TRAIL	5,367	1,772	6,000	**6,000**	**-**	**0.0%**
10-64-69	DEPARTMENT EXPENSE	4,592	2,684	2,500	**2,500**	**-**	**0.0%**
10-64-72	BALLFIELD SUPPLIES	-	-	-	**-**	**-**	**0.0%**
10-64-73	SPRINKLER PARTS	-	-	-	**-**	**-**	**0.0%**
10-64-74	EQUIPMENT PURCHASES	14,919	18,542	20,000	**20,000**	**-**	**0.0%**
10-64-78	PARK IMPROVEMENTS	10,403	15,064	40,000	**48,500**	**8,500**	**21.3%**
10-64-82	SPRINKLER CONTROL UPGRADES	4,842	3,358	5,000	**5,000**	**-**	**0.0%**
	TOTAL - PARKS & RECREATION	**846,074**	**834,195**	**1,053,439**	**1,191,928**	**138,489**	**13.1%**

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
Recreation

		FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
10-65-11	SALARIES - FULL TIME	144,761	236,154	242,543	**252,028**	**9,485**	**3.9%**
10-65-12	PART TIME SALARIES AND WAGES	43,392	64,391	65,000	**85,000**	**20,000**	**30.8%**
10-65-13	EMPLOYEE BENEFITS	57,813	118,756	98,203	**99,354**	**1,151**	**1.2%**
10-65-14	CAR ALLOWANCE	180	-	-	**-**	**-**	**0.0%**
10-65-17	ON CALL	3,462	9,400	15,000	**15,000**	**-**	**0.0%**
10-65-27	UTILITIES	550	660	-	**-**	**-**	**0.0%**
10-65-40	WRESTLING	-	532	3,000	**1,000**	**(2,000)**	**(66.7%)**
10-65-42	OFFICE SUPPLIES	-	2,319	4,000	**4,000**	**-**	**0.0%**
10-65-44	EDUCATION, TRAVEL & TRAINING	-	6,556	10,000	**10,000**	**-**	**0.0%**
10-65-45	DEPARTMENT EXPENSES	-	2,112	2,500	**2,500**	**-**	**0.0%**
10-65-47	VEHICLES - FUEL	385	1,465	6,000	**6,000**	**-**	**0.0%**
10-65-48	SPRING SOCCER	5,081	1,889	-	**-**	**-**	**0.0%**
10-65-50	SOCCER	34,201	21,509	45,000	**30,000**	**(15,000)**	**(33.3%)**
10-65-51	WALKING PROGRAM	-	-	-	**-**	**-**	**0.0%**
10-65-52	BASEBALL/SOFTBALL	22,899	28,718	30,000	**30,000**	**-**	**0.0%**
10-65-53	GIRLS SOFTBALL	922	4,035	-	**-**	**-**	**0.0%**
10-65-54	BASKETBALL	11,699	11,654	15,000	**15,000**	**-**	**0.0%**
10-65-55	GIRLS BASKETBALL	1,429	28	-	**-**	**-**	**0.0%**
10-65-56	TENNIS	1,797	433	2,000	**2,000**	**-**	**0.0%**
10-65-57	CONCESSION EXPENSES	-	876	10,000	**10,000**	**-**	**0.0%**
10-65-59	SUMMER PROGRAMS	865	2,143	15,950	**15,950**	**-**	**0.0%**
10-65-60	VOLLEYBALL	5,439	3,229	6,500	**9,500**	**3,000**	**46.2%**
10-65-61	FLAG FOOTBALL	4,468	3,264	5,000	**5,000**	**-**	**0.0%**
10-65-62	GYMNASTICS/TUMBLING	-	-	15,000	**15,000**	**-**	**0.0%**
10-65-63	COMMUNITY EVENTS	499	949	22,200	**26,000**	**3,800**	**17.1%**
10-65-66	ARCHERY	-	-	-	**-**	**-**	**0.0%**
10-65-67	PICKLE BALL	2,512	2,723	5,000	**5,000**	**-**	**0.0%**
10-65-70	ONLINE FEES	5,000	5,000	20,500	**20,500**	**-**	**0.0%**
10-65-71	MOONLIGHT HALF MARATHON	10,100	660	-	**-**	**-**	**0.0%**
10-65-72	TRACK & FIELD/CROSS COUNTRY	3,943	3,816	4,500	**5,500**	**1,000**	**22.2%**
10-65-73	EXERCISE EQUIPMENT	-	3,586	5,000	**5,000**	**-**	**0.0%**
10-65-75	SPECIAL EVENTS	6,211	26,061	19,000	**22,000**	**3,000**	**15.8%**
10-65-76	PIONEER DAY CELEBRATION	-	202,256	195,000	**150,000**	**(45,000)**	**(23.1%)**
10-65-77	MARKETING AND ADVERTISING	-	-	5,000	**6,000**	**1,000**	**20.0%**
10-65-89	COMMUNITY PROGRAMS	-	3,888	8,400	**11,500**	**3,100**	**36.9%**
10-65-90	COMMUNITY CLASSES	501	1,199	2,500	**2,500**	**-**	**0.0%**
	TOTAL - RECREATION	**368,109**	**770,259**	**877,796**	**861,332**	**(16,464)**	**(1.9%)**

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
Towne Square

		FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
10-69-26	BUILDING & GROUNDS	171	4,755	5,000	**5,000**	**-**	**0.0%**
10-69-27	SPECIAL EVENTS	108	4,406	6,400	**6,400**	**-**	**0.0%**
10-69-29	SECURITY SYSTEM	465	734	15,000	**10,000**	**(5,000)**	**(33.3%)**
10-69-37	TOWNE SQUARE UTILITIES	949	2,006	4,250	**4,250**	**-**	**0.0%**
10-69-56	HISTORICAL PRESERVE. COMM. EXP	2,903	3,247	7,500	**7,500**	**-**	**0.0%**
10-69-57	TOWNE SQUARE EXPENSES	5,224	2,778	7,500	**7,500**	**-**	**0.0%**
	TOTAL - MUSEUM	**9,820**	**17,925**	**45,650**	**40,650**	**(5,000)**	**(11.0%)**

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
Library

		FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
10-80-10	SALARIES - LITERACY CENTER STAFF	-	-	37,440	**-**	**(37,440)**	**(100.0%)**
10-80-11	SALARIES - CITY LIBRARY STAFF	32,638	40,667	31,853	**68,000**	**36,147**	**113.5%**
10-80-12	BOOKMOBILE - COUNTY AUDITOR OFFICE	-	-	1,000	**1,000**	**-**	**0.0%**
10-80-13	EMPLOYEE BENEFITS	2,623	3,188	2,248	**5,000**	**2,752**	**122.4%**
10-80-24	OFFICE SUPPLIES & EXPENSES	930	2,100	2,000	**2,500**	**500**	**25.0%**
10-80-60	SUMMER READING PROGRAMS	474	1,514	1,200	**1,200**	**-**	**0.0%**
10-80-61	BOOKS-START UP	-	-	-	**-**	**-**	**0.0%**
10-80-62	BOOK PURCHASES	-	1,196	1,200	**1,200**	**-**	**0.0%**
	TOTAL - LIBRARY	**36,665**	**48,665**	**76,941**	**78,900**	**1,959**	**2.5%**

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
Community Contributions

		FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
10-90-64	SENIOR CITIZENS-OPERATIONS EXP.	9,603	14,607	13,000	**13,000**	**-**	**0.0%**
10-90-68	CITY YOUTH COUNCIL	6,004	5,859	7,000	**8,500**	**1,500**	**21.4%**
10-90-69	MISS SPRINGVILLE PAGEANT	3,200	2,600	3,200	**3,200**	**-**	**0.0%**
10-90-70	YOUTH COUNCIL-HUMANITARIAN PROJECT	-	-	-	**-**	**-**	**0.0%**
	TOTAL - COMMUNITY CONTRIBUTIONS	**18,806**	**23,066**	**23,200**	**24,700**	**1,500**	**6.5%**

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
Transfers and Reserves

		FY 2022-2023 Actual Transfers	FY 2023-2024 Actual Transfers	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
10-99-01	TRANSFER TO DEBT SERVICE FUND	-	-	-	**-**	**-**	**0.0%**
10-99-02	TRANSFER TO CAPITAL PROJECT FUND (PROCEEDS FROM SALE OF LAND TO NEBO)	-	-	-	**-**	**-**	**0.0%**
10-99-02	TRANSFER TO CAPITAL PROJECT FUND (GF Departments Vehicle Replacement)	187,776	420,061	480,000	**515,000**	**35,000**	**7.3%**
10-99-02	TRANSFER TO CAPITAL PROJECT FUND (GF Departments Equipment Replacement) Plus $600 Reserves	-			**-**	**-**	**0.0%**
10-99-02	TRANSFER TO CAPITAL PROJECT FUND (PARKS AND REC RESERVE)	25,000	25,000	25,000	**25,000**	**-**	**0.0%**
10-99-02	TRANSFER TO CAPITAL PROJECT FUND (Over 35% Reservce to CIP)	3,600,000	781,673	208,615	**639,694**	**431,079**	**206.6%**
10-99-02	TRANSFER TO ROAD FUND (Remaining balance of xfer from road fund (20) to street dept. in GF last year for street projects)	857,000		-	**-**	**-**	**0.0%**
10-99-02	TRANSFER TO CAPITAL PROJECTS FUND (Streets Projects)	-	-	-	**1,900,000**	**1,900,000**	**100.0%**
10-99-03	TRANSFER CLASS 'C' TO ROAD FUND (Road projects)	-	488,000	400,000	**400,000**	**-**	**0.0%**
10-99-08	INCREASE GENERAL FUND RESERVES	**-**	**-**	**-**	**0**	**0**	**100.0%**
	TOTAL - TRANSFERS AND RESERVES	**4,669,776**	**1,714,734**	**1,113,615**	**3,479,694**	**2,366,079**	**212.5%**

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
Street / Road Fund

REVENUES		FY 2022-2023 Actual Revenue/Exp	FY 2023-2024 Actual Revenue/Exp	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
20-37-11	ROAD UTILITY FEE	357,551	387,963	393,600	**425,000**	**31,400**	**8.0%**
20-38-33	TRANSFER FROM CLASS 'C' REVENUES	488,000	400,000	400,000	**-**	**(400,000)**	**(100.0%)**
20-38-33	TRANSFER FROM CIP RESERVES	-	-	-	**-**	**-**	**0.0%**
20-38-33	TRANSFER FROM GENERAL FUND	-	-	-	**400,000**	**400,000**	**100.0%**
20-38-90	Appropriation of Fund Balance	-	-	43,936	**1,200,000**	**1,156,064**	**2631.2%**
	TOTAL REVENUES	**845,551**	**787,963**	**837,536**	**2,025,000**	**1,187,464**	**141.8%**

EXPENDITURES							
20-60-40	BAD DEBT EXPENSE	197	87	-	**-**	**-**	**0.0%**
20-74-40	STREETS / ROAD PROJECTS	79,029	300,009	800,000	**2,000,000**	**1,200,000**	**150.0%**
	TOTAL STREETS / ROAD PROJECTS	**79,226**	**300,096**	**800,000**	**2,000,000**	**1,200,000**	**150.0%**

TOTAL - STREET / ROAD FUND	**766,325**	**487,867**	**37,536**	**25,000**	**(12,536)**	**(33.4%)**

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
RAP SALES Tax Fund - Recreation Art and Park

REVENUES		FY 2022-2023 Actual Revenue/Exp	FY 2023-2024 Actual Revenue/Exp	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
21-37-11	ROAD UTILITY FEE	-	-	-	120,000	120,000	100.0%
21-38-33	TRANSFER FROM GENERAL FUND	-	-	-	-	-	0.0%
21-38-90	Appropriation of Fund Balance	-	-	-	-	-	0.0%
	TOTAL REVENUES	-	-	-	120,000	120,000	100.0%

EXPENDITURES							
21-70-15	PARKS	-	-	-	-	-	0.0%
21-70-16	RECREATION	-	-	-	-	-	0.0%
20-70-17	LIBRARY	-	-	-	-	-	0.0%
21-70-18		-	-	-	-	-	0.0%
21-70-19		-	-	-	-	-	0.0%
	TOTAL EXPENDITURES	-	-	-	-	-	0.0%

TOTAL RAP SALES TAX FUND	-	-	-	120,000	120,000	100.0%

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
Debt Service

		FY 2022-2023 Actual Revenue/Exp	FY 2023-2024 Actual Revenue/Exp	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
REVENUES							
31-36-10	INTEREST	-	-	-	-	-	0.0%
31-38-33	CONTRIBUTION FROM GENERAL FUND	-	-	-	-	-	0.0%
31-38-56	CONTRIBUTION FROM MCN CAP PROJ FUND	252,938	827,601	522,545	522,545	-	0.0%
31-38-36	TRANSFER FROM CAPITAL PROJECT	-	-	-	-	-	0.0%
	TOTAL REVENUES	**252,938**	**827,601**	**522,545**	**522,545**	-	**0.0%**
DEBT SERVICE							
31-56-15	2021 REVENUE BOND PRINCIPAL	-	-	-		-	0.0%
31-56-25	2021 REVENUE BOND INTEREST	258,186	249,188	522,545	522,545	-	0.0%
31-56-90	MCN BOND ADMINISTRATION FEES	3,250	5,000	-	-	-	0.0%
31-56-91	MCN BOND ADMINISTRATION FEES		-	-	-	-	0.0%
	TOTAL 2010 DEBT SERVICE	**261,436**	**254,188**	**522,545**	**522,545**	-	**0.0%**
	TOTAL - DEBT SERVICE	**(8,498)**	**573,414**	-	-	-	**0.0%**

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
Capital Improvements/Projects Fund

REVENUES		FY 2022-2023 Actual Revenue/Exp	FY 2023-2024 Actual Revenue/Exp	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
45-34-18	PARK ANNEXATION FEE	5,536	505,259	-	350,000	350,000	100.0%
45-34-23	PUBLIC SAFETY ANNEXATION FEE	706	56,509	-	40,000	40,000	100.0%
45-34-19	HARMONY RIDGE ANNEXATION FEE	-	468,756	380,000	1,300,000	920,000	242.1%
45-35-05	PARK GRANTS	-	10,891	-	-	-	0.0%
45-36-10	INTEREST/OTHER	147,455	222,718	75,000	175,000	100,000	133.3%
45-36-11	INT-DR HORTON ANNEX FEES	2,009	3,027	-		-	0.0%
45-36-25	SUNDRY	-	-	-		-	0.0%
45-38-33	TRANSFER FROM GENERAL FUND	1,226,734	3,806,530	425,949	639,694	213,745	50.2%
45-38-33	TRANSFER FROM GENERAL FUND (General Expenses and GF Departments Vehicle Replacement)			480,000	515,000	35,000	7.3%
45-38-33	TRANSFER FROM GENERAL FUND			-	-	-	0.0%
45-38-33	TRANSFER FROM GF RESERVES - (Parks and Rec Reserve)	-		25,000	25,000	-	0.0%
45-38-33	TRANSFER FROM GF RESERVES (Street Projects)		-	-	1,900,000	1,900,000	100.0%
45-38-40	UTILIZE SALE OF ASSET RESERVE - CELL TOWER	-	-	-		-	0.0%
45-38-51	TRANSFER FROM WATER FUND - (Vehicle Replacement)	725,893	465,000	191,509	101,135	(90,374)	(47.2%)
45-38-53	TRANSFER FROM SEWER FUND - (Vehicle Replacement)	406,400	465,000	448,000	135,835	(312,165)	(69.7%)
45-38-53	TRANSFER FROM SEWER FUND - (Additional Vehicles)	-	-	-		-	0.0%
45-38-57	TRANSFER FROM PI FUND - (Vehicle Replacement)	12,712	179,000	69,151	56,186	(12,965)	(18.7%)
45-38-58	TRANSFER FROM STORM WATER - (Vehicle Replacement)	66,077	83,000	133,000	20,227	(112,773)	(84.8%)
45-38-59	TRANSFER FROM MCN - (Vehicle Replacement)	-	-	-	-	-	0.0%
45-38-90	APPROPRIATION OF FUND BALANCE (Vehicle Replacement Reserves)	-	-	482,000	158,617	(323,383)	(67.1%)
45-38-90	APPROPRIATION OF FUND BALANCE	-	-	-	974,306	974,306	100.0%
45-38-91	APPROPRIATION OF PARK IMPACT FEE RESERVES	-	-	3,562,300	-	(3,562,300)	(100.0%)
	TOTAL REVENUES - CAPITAL PROJ.	**2,593,522**	**6,265,690**	**2,709,609**	**6,391,000**	**3,681,391**	**135.9%**

EXPENDITURES		FY 2022-2023 Actual Revenue/Exp	FY 2023-2024 Actual Revenue/Exp	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
45-44-15	GENERAL MASTER PLAN UPDATE	-	-	-		-	0.0%
45-44-16	CITY OFFICE BUILDING UPGRADES	-	-	-	-	-	0.0%
45-44-21	FACILITIES MASTER PLAN	-	-	-		-	0.0%
45-44-73	LAND PURCHASE	-	25,000	-		-	0.0%
45-52-02	COMM DEV VEHICLES	45,853	-	-		-	0.0%
45-52-04	EQUIPMENT	6,123	-	-		-	0.0%
45-54-01	POLICE VEHICLES	233,788	-	65,000		(65,000)	(100.0%)
45-54-02	POLICE EQUIP-REPLACMENT RSRVS	-	-	-			
45-54-05	POLICE VEHICLE UPGRADES	8,625	-	-			
45-54-06	POLICE - IMPACT FEE STUDY	-	-	-			
45-55-01	FIRE TRUCKS EQUIPMENT	15,978	8,627	700,000	500,000	(200,000)	(28.6%)
45-55-09	FIRE EQUIPMENT	-	-	-	80,000	80,000	100.0%
45-55-10	FIRE EQUIPMENT - SCBA	-	84,522	-		-	0.0%
45-55-11	FIRE EQUIPMENT - WASHER/DRYER	-	-	-		-	0.0%
45-55-12	FIRE EQUIPMENT - ICE RESCUE	-	-	-		-	0.0%
45-58-03	UCAN RADIO & EQUIPMENT FOR AMBULANCE	-	-	-		-	0.0%
45-60-01	PUBLIC WORKS - DUMP TRUCK/HEAVY DUTY	288,973	754,322	-		-	0.0%
45-60-02	PUBLIC WORKS - SERVICE UTILITY TRUCK	-	80,338	240,000	415,000	175,000	72.9%
45-60-03	PUBLIC WORKS - PICKUP TRUCK	190,570	-	-		-	0.0%
45-60-04	PUBLIC WORKS - EQUIPMENT	110,870	81,804	-	35,000	35,000	100.0%
45-60-05	STREET MAINAINENCE MASTER PLAN	-	-	-		-	0.0%
45-60-09	STREETS SERVICE TRUCK	126,082	(0)	-		-	0.0%
45-60-14	ROAD PROJECTS	-	7,098	-	2,000,000	2,000,000	100.0%
45-60-15	STREET LIGHT	99,075	201,313	-		-	0.0%
45-64-02	PARKS AND RECREATION FACILITIES	-	-	1,000,000		(1,000,000)	(100.0%)
45-64-11	PARK IMPROVEMENTS	-	-	-	3,202,000	3,202,000	100.0%
45-64-15	PARK DEVELOPMENT - VEHICLES	525,644	3,725	172,000	72,000	(100,000)	(58.1%)
45-64-25	PARKS EQUIPMENT	-	85,000	160,000	87,000	(73,000)	(45.6%)
45-64-26	PARKS AND REC RESERVE EXPENSE	-	27,829	-		-	0.0%
45-95-01	INCREASE VEHICLE REPLACEMENT RESERVE	-	-	-		-	0.0%
45-95-03	INCREASE PARK AND REC RESERVE	-	-	-	-	-	0.0%
45-95-05	INCREASE PARK ANNEX FEE RESERVES	-	-	-		-	0.0%
45-95-07	INCREASE PUBLIC SAFETY ANNEX FEE RSRVS	-	-	-		-	0.0%
45-95-55	FIRE VEHICLE REPLACE RESERVE	-	-	-			
45-95-61	STREET VEHICLE/EQUIP LEASES	-	-	-		-	0.0%
45-95-64	PARKS VEHICLE REPLACEMENT RESERVE	-	-	-		-	0.0%
	TOTAL EXPENDITURES - CAPITAL PROJ	**1,651,581**	**1,359,577**	**2,337,000**	**6,391,000**	**4,054,000**	**173.5%**
	CAPITAL PROJECTS-SURPLUS/(DEFICIT)	**941,941**	**4,906,113**	**372,609**	**-**	**(372,609)**	**(100.0%)**

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
Capital Improvements/Projects - Impact Fees

		FY 2022-2023 Actual Revenue/Exp	FY 2023-2024 Actual Revenue/Exp	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
IMPACT FEE REVENUE							
45-34-17	PARK IMPACT FEES	776,176	560,956	645,000	540,000	(105,000)	(16.3%)
45-34-22	PUBLIC SAFETY IMPACT FEES	90,900	64,048	72,000	60,000	(12,000)	(16.7%)
	TOTAL REVENUES - IMPACT FEES	**867,076**	**625,004**	**717,000**	**600,000**	**(117,000)**	**(16.3%)**
IMPACT FEE EXPENDITURES							
45-54-06	IMPACT FEE STUDY	-	-	-	-	-	0.0%
45-54-08	PUBLIC SAFETY BUILDING (IF BUYIN)	11,850	75	-	-	-	0.0%
45-54-10	PUBLIC SAFETY RADIO UPGRADES	-	63,748	-	-	-	0.0%
45-54-11	PUBLIC SAFETY - GYM EQUIPMENT	-	5,461	-	-	-	0.0%
45-64-03	PARK DEVELOPMENT - PARKS FACILITY (IMPACT FEES)	352,042	51,415	2,557,300		(2,557,300)	(100.0%)
45-64-08	PARK DEVELOPMENT - CITY PARK PHASE 1 (IMPACT FEES)	-	-	-		-	0.0%
45-64-09	PLAYGROUND - NORTH PARK (IMPACT FEES)	-	-	-	-	-	0.0%
45-64-14	PARK DEVELOPMENT	-	43,771	1,650,000		-	0.0%
45-64-16	MUSEUM PROJECTS-IMPACT FEE	-	-	-	-	-	0.0%
	TOTAL EXPENDITURES - IMPACT FEES	**363,893**	**164,469**	**4,207,300**	**-**	**(4,207,300)**	**(100.0%)**
TRANSFERS INTO IMPACT FEE RESERVES							
45-95-02	INCREASE PUBLIC SAFETY IMPACT FEE RESERVES	-	-	72,000	60,000	(12,000)	(16.7%)
45-95-04	INCREASE PARK IMPACT FEE RESERVES	-	-	-	540,000	540,000	100.0%
	TOTAL TRANSFERS INTO/(UTILIZE) IMPACT FEE RESER	**-**	**-**	**72,000**	**600,000**	**528,000**	**733.3%**
	IMPACT FEES-SURPLUS/(DEFICIT)	**503,183**	**460,535**	**-**	**-**	**-**	**0.0%**

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
MCN CAPITAL PROJECTS FUND

		6/30/2023 FY 2022-2023 Actual Revenue/Exp	6/30/2024 FY 2023-2024 Actual Revenue/Exp	6/30/2025 FY 2024-2025 Approved Budget	6/30/2026 FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
REVENUES							
46-36-10	INTEREST	211,005	593,282	-		-	0.0%
46-36-22	PROCEEDS FROM LOAN	-	10,945,000	-	-	-	0.0%
46-36-25	BOND PREMIUM	-	19,400	-	-	-	0.0%
46-37-11	MAPLETON CITY NETWORK UTILITY BILLING REVENUE	36,327	390,798	-	-	-	0.0%
46-38-33							
46-38-90	APPROPRIATION OF FUND BALANCE	3,717,845	5,373,648	3,096,698	1,522,545	(1,574,153)	(50.8%)
	TOTAL MAPLETON CITY NETWORK REVENUES	**3,965,177**	**17,322,128**	**3,096,698**	**1,522,545**	**(1,574,153)**	**(50.8%)**
EXPENSES							
46-70-11	SALARIES	289,240	477,733	521,715	-	(521,715)	(100.0%)
46-70-13	EMPLOYEE BENEFITS	125,919	176,797	280,621	-	(280,621)	(100.0%)
46-70-17	OVERTIME/ON CALL	7,609	33,025	25,000	-	(25,000)	(100.0%)
46-70-14	MISC EXPENSE / PROTECTIVE CLOTHING	5,638	6,419	4,000	-	(4,000)	(100.0%)
46-70-15	SYSTEM MAINTENANCE	-	-	2,500	-	(2,500)	(100.0%)
46-70-21	SUBSCRIPTIONS & MEMBERSHIPS	179	-	-	-	-	0.0%
46-70-23	TRAVEL, TRAINING & MEETINGS	-	738	-	-	-	0.0%
46-70-24	OFFICE SUPPLIES	908	4,670	3,200	-	(3,200)	(100.0%)
46-70-25	EQUIPMENT, MATERIALS AND SUPPLIES	18,171	11,785	20,000	-	(20,000)	(100.0%)
46-70-26	BUILDING MAINTENANCE	-	-	-	-	-	0.0%
46-70-27	UTILITIES	76,145	120,478	65,000	-	(65,000)	(100.0%)
46-70-28	SCADA SYSTEMS	1,980	3,850	-	-	-	0.0%
46-70-29	UTILITIES	-	-	-	-	-	0.0%
46-70-30	UTILITIES	12,593	7,351	-	-	-	0.0%
46-70-31	PROFESSIONAL SERVICES	2,556	127	-	-	-	0.0%
46-70-32	LEGAL FEES	621	-	-	-	-	0.0%
46-70-35	BLUE STAKES SERVICES AND RIGHT OF WAY FEES POLE ATTACH	-	-	6,500	-	(6,500)	(100.0%)
46-70-36	COMPUTER/SOFTWARE	8,072	17,008	7,000	-	(7,000)	(100.0%)
46-70-37	ONT TRANSPONDERS & METERS	-	-	10,000	-	(10,000)	(100.0%)
46-70-46	VEHICLE MAINTENANCE	6,957	2,542	2,000	-	(2,000)	(100.0%)
46-70-47	VEHICLES - FUEL	9,902	10,907	8,200	-	(8,200)	(100.0%)
46-70-51	GIS / DRAFTING	-	-	2,000	-	(2,000)	(100.0%)
46-70-53	DEPRECIATION	-	-	-	-	-	0.0%
46-70-74	EQUIPMENT, SUPPLIES, PURCHASES	4,816	2,181	-	-	-	0.0%
	TOTAL EXPENDITURES	**571,306**	**875,611**	**957,736**	-	**(957,736)**	**(100.0%)**
EXPENSES							
46-73-11	SALARIES	-	-	11,554	-	(11,554)	(100.0%)
46-73-13	EMPLOYEE BENEFITS	-	-	4,863	-	(4,863)	(100.0%)
46-73-14	CAR ALLOWANCE	-	-	-	-	-	0.0%
46-73-17	OVERTIME	-	-	-	-	-	0.0%
46-73-20	POSTAGE	-	-	-	-	-	0.0%
46-73-22	UTILITY BILLINGS-PRINTING	-	-	-		-	0.0%
46-73-24	OFFICE SUPPLIES & EXPENSES	-	-	-	-	-	0.0%
46-73-28	CELL PHONE	-	-	-	-	-	0.0%
46-73-36	COMPUTER CHARGES	-	-	-	-	-	0.0%
46-73-38	CREDIT CARD CHARGES	-	-	-	-	-	0.0%
46-73-51	INSURANCE	-	-	-	-	-	0.0%
	TOTAL BILLINGS & COLLECTIONS	**-**	**-**	**16,417**	-	**(16,417)**	**(100.0%)**
EXPENSES							
46-74-20	WIFI AND ONT EQUIPMENT	-	-	-		-	0.0%
46-74-30	MAPLETON CITY NETWORK BACKBONE CONSTRUCTION AND MATERIALS	749,654	96,772	700,000	-	(700,000)	(100.0%)
46-74-31	FUSION SPLICER	273	-	-		-	0.0%
46-74-32	OSP EQUIPMENT AND MATERIALS	4,010,661	11,747,273	4,500,000	700,000	(3,800,000)	(84.4%)
46-74-33	NOC EQUIPMENT AND CONSTRUCTION	16,604	17,984	15,000	100,000	85,000	566.7%
46-74-34	MCN BACKBONE ENGINEERING	-	-	65,000	100,000	35,000	53.8%
46-74-40	NEW SUBDIVISION CONSTRUCTION		542,173	120,000	100,000	(20,000)	
46-74-52	OTDR TESTER	7,380	-	-		-	0.0%
46-74-53	VEHICLE PURCHASE	-	-	200,000	-	(200,000)	(100.0%)
					-	-	0.0%
						-	0.0%
	TOTAL - MAPLETON CITY NETWORKTAL PROJECTS	**4,784,571**	**12,404,203**	**5,600,000**	**1,000,000**	**(4,600,000)**	**(82.1%)**
EXPENSES							
46-74-10	2021 BOND PRINCIPLE PAYMENTS	-	-	-	-	-	0.0%
46-74-44	TRANSFER FOR CITY USAGE OF UTILITY	-	-	-	-	-	0.0%
46-74-70	TRANSFER TO DEBT SERVICE - BOND PAYMENT	252,938	827,601	522,545	522,545	-	0.0%
46-75-20	COST OF ISSUANCE	-	-	-	-	-	0.0%
	TOTAL DEBT SERVICE & TRANSFERS	**252,938**	**827,601**	**522,545**	**522,545**	-	**0.0%**
	TOTAL MAPLETON CITY NETWORK FUND EXPENDITURES	**5,608,814**	**14,107,415**	**7,096,698**	**1,522,545**	**(5,574,153)**	**(78.5%)**
46-99-08 (46-2981)	**INCREASE/DECREASE FUND BALANCE RESERVES**	**(1,643,638)**	**3,214,712**	**(4,000,000)**	-	**4,000,000**	**0.0%**
	MAPLETON CITY NETWORK FUND - SURPLUS/(DEFICIT)	-	-	-	-	-	**0.0%**

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
Water Fund

		FY 2022-2023 Actual Revenue	FY 2023-2024 Actual Revenue	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
REVENUES							
51-36-10	INTEREST EARNINGS	123,496	186,297	120,000	10,000	(110,000)	(91.7%)
51-36-11	INT-WATER DR HORTON ANNEX FEES	5,375	8,098	-	-	-	0.0%
51-36-20	SALE OF NON CAPTIAL ASSET	-	-	-	-	-	0.0%
51-37-11	WATER UTILITY BILLING REVENUE	2,189,161.16	2,264,441.41	2,500,000	2,700,000	200,000	8.0%
51-37-11	PAYMENT FROM GF FOR CITY UTILITY USAGE	12,792	12,792	12,792	12,792	-	0.0%
51-37-13	WATER CONNECTION FEES	153,836	218,780	230,000	340,000	110,000	47.8%
51-37-14	WATER IMPACT FEES	370,471	153,545	50,000	140,000	90,000	180.0%
51-37-15	PENALTY REVENUE	14,882	15,515	7,000	10,000	3,000	42.9%
51-37-16	LATE NOTICE/SHUTOFF FEES	13,015	13,581	7,000	10,000	3,000	42.9%
51-37-17	WATER ANNEXATION FEE	1,417	93,522	-	50,000	50,000	100.0%
51-37-25	INTEREST ON EBCo/PRESIDIO AGREEMENT	29,233	13,291	10,000	10,000	-	0.0%
51-37-26	PRINCIPAL ON EBCo/PRESIDIO AGREEMENT	170,767	61,062	35,000	35,000	-	0.0%
51-37-90	SUNDRY & LEGAL COLLECTION FEES	696	1,775	500	500	-	0.0%
51-37-92	WATER GRANTS	-	2,000,000	-		-	0.0%
51-38-10	DEVELOPER CONTRIBUTIONS	1,743,605	1,534,900	685,600		(685,600)	(100.0%)
51-38-15	TRANSFER FROM OTHER FUNDS	48,703	-	-	-	-	0.0%
51-38-90	APPROPRIATION OF FUND BALANCE RESERVES	-	-	3,185,518	1,664,050	(1,521,468)	(47.8%)
51-38-91	APPROPRIATION OF IMPACT FEE RESERVES	-	-	1,474,208	-	(1,474,208)	(100.0%)
	TOTAL WATER FUND REVENUES	4,877,449	6,577,599	8,317,618	4,982,342	(3,335,276)	(40.1%)
EXPENSES							
51-70-11	SALARIES	435,845	521,524	517,306	551,698	34,392	6.6%
51-70-13	EMPLOYEE BENEFITS	162,630	203,833	306,525	314,219	7,694	2.5%
51-70-17	OVERTIME/ON CALL	19,921	20,814	35,495	37,977	2,482	7.0%
51-70-14	MISC EXPENSE / PROTECTIVE CLOTHING	5,095	3,769	5,600	8,300	2,700	48.2%
51-70-15	SYSTEM MAINTENANCE	70,319	140,104	121,300	160,000	38,700	31.9%
51-70-21	SUBSCRIPTIONS & MEMBERSHIPS	5,737	10,894	7,793	8,300	507	6.5%
51-70-22	SUVMA MEMBERSHIP	-	1,495	1,370	1,400	30	2.2%
51-70-23	TRAVEL, TRAINING & MEETINGS	4,350	10,212	6,800	6,800	-	0.0%
51-70-24	OFFICE SUPPLIES	2,559	1,061	1,520	2,500	980	64.5%
51-70-25	EQUIPMENT, MATERIALS AND SUPPLIES	76,991	71,368	75,000	80,000	5,000	6.7%
51-70-26	BUILDING MAINTENANCE	3,952	4,178	10,000	10,000	-	0.0%
51-70-27	UTILITIES	6,205	5,790	3,000	5,000	2,000	66.7%
51-70-28	SCADA SYSTEMS	606	703	3,504	3,504	-	0.0%
51-70-29	UTILITIES WELLS/TANKS	214,013	234,450	284,798	300,000	15,202	5.3%
51-70-31	PROFESSIONAL SERVICES	109,144	41,787	55,606	80,000	24,394	43.9%
51-70-32	WATER RIGHTS LEGAL FEES	7,508	1,400	4,677	4,677	-	0.0%
51-70-34	AUDITOR FEES	-	-	1,339	1,339	-	0.0%
51-70-35	BLUE STAKES SERVICES	4,663	5,553	2,321	2,321	-	0.0%
51-70-36	COMPUTERS/SOFTWARE	28,373	38,245	20,089	45,000	24,911	124.0%
51-70-46	VEHICLE MAINTENANCE	22,829	13,061	16,487	16,487	-	0.0%
51-70-47	VEHICLES - FUEL	30,188	17,365	20,211	20,211	-	0.0%
51-70-51	GIS	34,939	8,983	12,000	12,000	-	0.0%
51-70-53	DEPRECIATION	970,743	1,072,026	835,000	1,072,025	237,025	28.4%
51-70-61	COMPUTERS/SOFTWARE	-	-	20,000	-	(20,000)	(100.0%)
51-70-75	METERS, TRANSPONDERS, MAINTENANCE	-	-	67,575	60,000	(7,575)	(11.2%)
	TOTAL WATER OPERATIONS	2,216,610	2,428,615	2,435,315	2,803,757	368,442	15.1%
	BILLING & COLLECTIONS EXPENSES						
51-73-11	SALARIES	47,560	54,318	43,129	44,905	1,776	4.1%
51-73-13	EMPLOYEE BENEFITS	21,224	21,893	19,045	19,211	166	0.9%
51-73-14	CAR ALLOWANCE	471	496	200	500	300	150.0%
51-73-17	OVERTIME	306	183	-	250	250	100.0%
51-73-20	BAD DEBT EXPENSE	4,913	(10,556)	400	500	100	25.0%
51-73-22	POSTAGE - WATER BILLINGS	8,346	9,449	10,000	10,000	-	0.0%
51-73-24	OFFICE EXPENSE & SUPPLIES	-	-	-	-	-	0.0%
51-73-28	TELEPHONE	-	-	-	-	-	0.0%
51-73-36	COMPUTER CHARGES	5,172	3,915	4,000	4,000	-	0.0%
51-73-38	CREDIT CARD CHARGES	6,407	23,169	16,000	20,000	4,000	25.0%
51-73-51	INSURANCE	-	-	7,500	7,500	-	0.0%
	TOTAL BILLING & COLLECTIONS	94,399	102,866	100,274	106,865	6,591	6.6%

Mapleton City Tentative Budget - Water Fund - Continued

WATER CAPITAL PROJECTS		FY 2022-2023 Actual Expenses	FY 2023-2024 Actual Expenses	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
51-74-05	WATER RIGHTS MASTER PLAN	12,980	-	-		-	0.0%
51-74-09	EMERGENCY RESPONSE PLAN	4,224	-	-	-	-	0.0%
51-74-64	REDEVELOP SERVICEBERRY SPRING (63.59 IF)	-	-	3,800,000	-	(3,800,000)	(100.0%)
51-74-07	CHLORINATOR - INCLUDING POWER (63.59 IF)	-	-	-	-	-	0.0%
51-74-08	WATER STUDY	-	-	-		-	0.0%
51-74-50	WATER MASTER PLAN	30,080	-	-		-	0.0%
51-74-76	WATER LINE REPLACEMENT	-	-	141,000	1,300,000	1,159,000	822.0%
51-74-82	SCADA System Upgrades	-	10,117	100,000	100,000	-	0.0%
51-74-47	NEW WATER MODEL	2,916	-	-		-	0.0%
51-74-48	CROWD CANYON DEDICATED PUMP LINE (64.48 IF)	-	1,200	379,500		(379,500)	(100.0%)
51-74-49	SEAL WELL PUMP REPLACEMENT	-	-	-		-	0.0%
51-74-66	SEPTIC CONNECTIONS	-	-	-		-	0.0%
51-74-67	BUILDING IMPROVEMENTS	-	19,552	-		-	0.0%
51-74-90	PUBLIC WORKS SHOP	-	-	500,000	-	(500,000)	(100.0%)
51-74-93	TRANSPONDERS & METERS - NEW	-	-	209,000	220,000	11,000	5.3%
	TOTAL CAPITAL PROJECTS	50,200	30,869	5,129,500	1,620,000	(3,509,500)	(68.4%)
	DEBT SERVICE & TRANSFERS						
51-75-13	2020 WATER REVENUE BOND-PRINCIPAL	-	-	277,000	285,000	8,000	2.9%
51-75-44	TRANSFER TO GF FOR CITY USAGE OF UTILITY	12,792	12,792	12,792	12,792	-	0.0%
51-75-45	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE REPLACMENT)	725,893	465,000	191,509	101,135	(90,374)	(47.2%)
51-75-46	TRANSFER TO PI	328,500	400,000	150,000	-		
51-75-53	2020 WATER REVENUE BOND-INTEREST	27,417	22,603	17,727	12,753	(4,974)	(28.1%)
51-75-90	BOND ADMINISTRATION FEES	-	-	3,500	3,500	-	0.0%
51-75-91	2011 WATER BOND AMORTIZATION COSTS	-	-	-	-	-	0.0%
51-75-92	2020 WATER BOND AMORTIZATION COSTS	4,884	4,884	-	-	-	0.0%
	TOTAL DEBT SERVICE & TRANSFERS	1,099,486	905,279	652,528	415,180	(237,348)	(36.4%)
	TOTAL WATER FUND EXPENSES	3,460,695	3,467,629	8,317,618	4,945,802	(3,371,816)	(40.5%)
51-99-08	**INCREASE FUND BALANCE**	1,416,753	3,093,935	-	-	-	0.0%
51-99-09	**WATER IMPACT FEE - SURPLUS/(DEFICIT)**	1	15,338	-	36,540	36,540	100.0%
51-99-10	**ANNEXATION FEE - SURPLUS/(DEFICIT)**	-	697	-	-	-	0.0%
	WATER FUND - SURPLUS/(DEFICIT)	0	(0)	-	-	-	0.0%

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
Solid Waste

		FY 2022-2023 Actual Revenue/Exp	FY 2023-2024 Actual Revenue/Exp	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
REVENUES							
52-37-11	SOLID WASTE UTILITY BILLING REVENUE	706,263	779,669	800,000	**874,764**	**74,764**	**9.3%**
52-37-50	INCREASE JOINT VENTURE EQUITY	57,040	(111,732)	-	**-**	**-**	**0.0%**
52-38-50	APPROPRIATION OF SOLID WASTE RESERVES	-	-	-	**63,533**	**63,533**	**100.0%**
	TOTAL SOLID WASTE COLLECTION REVENUES	**763,303**	**667,937**	**800,000**	**938,297**	**138,297**	**17.3%**
EXPENSES							
52-73-11	SALARIES	26,000	28,229	25,614	**26,861**	**1,247**	**4.9%**
52-73-13	EMPLOYEE BENEFITS	9,205	11,097	12,037	**12,248**	**211**	**1.8%**
52-73-20	POSTAGE-UTILITY BILLING	8,127	9,375	7,000	**7,000**	**-**	**0.0%**
52-73-17	OVERTIME	306	183	600	**600**	**-**	**0.0%**
52-73-24	OFFICE EXPENSE & SUPPLIES	-	-	100	**100**	**-**	**0.0%**
52-73-32	COLLECTION CHARGES	637,731	697,549	730,099	**866,940**	**136,841**	**18.7%**
52-73-34	DUMP FEES	16,281	10	550	**550**	**-**	**0.0%**
52-73-35	RECYCLING DUMPSTER FEES	-	-	-	**-**	**-**	**0.0%**
52-73-36	COMPUTER CHARGES	5,145	3,525	4,000	**4,000**	**-**	**0.0%**
52-73-38	SUVSWD SUBSIDY	17,692	19,300	20,000	**20,000**	**-**	**0.0%**
	TOTAL SOLID WASTE EXPENSES	**720,486**	**769,268**	**800,000**	**938,297**	**138,297**	**17.3%**
52-99-08 (52-2981)	**INCREASE/DECREASE FUND BALANCE RESERVES**	**42,817**	**(101,330)**	**-**	**-**	**-**	**0.0%**
	SOLID WASTE - SURPLUS/(DEFICIT)	**-**	**-**	**-**	**-**	**-**	**0.0%**

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
Sewer Fund

REVENUES

		FY 2022-2023 Actual Revenue	FY 2023-2024 Actual Revenue	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
53-36-10	INTEREST	128,662	394,394	15,000	15,000	-	0.0%
53-36-11	INTEREST DR HORTON ANNEXATION FEE	3,225	4,859	-	-	-	0.0%
53-36-22	INTEREST SF CONSTRUCTION ESCROW	586,087	-	50,000	50,000	-	0.0%
53-36-90	SEWER SUNDRY REVENUE	-	-	50,000	-	(50,000)	(100.0%)
53-37-11	SEWER UTILITY BILLING REVENUE	2,070,194.68	2,743,820.85	3,463,698	3,648,406	184,708	5.3%
53-37-11	PAYMENT FROM GF FOR CITY UTILITY USAGE	1,101	2,935	2,935	2,935	-	0.0%
53-37-13	SEWER CONNECTION FEES	60,407	89,750	60,000	105,000	45,000	75.0%
53-37-16	SEWER IMPACT FEES	793,446	383,122	315,000	150,000	(165,000)	(52.4%)
53-37-17	SEWER ANNEXATION FEE	3,157	208,356	-	150,000	150,000	100.0%
53-37-20	HARMONY RIDGE SEWER FEE	-	519,543	900,000	600,000	(300,000)	(33.3%)
53-37-21	INTEREST EARNINGS	-	-	-		-	0.0%
53-37-50	INCREASE JOINT VENTURE EQUITY	-	-	-		-	0.0%
53-38-10	DEVELOPER CONTRIBUTIONS	1,278,989	1,253,300	-	-	-	0.0%
53-38-12	CAPTIAL CONTRIBUTIONS	1,000,000	-	-	-	-	0.0%
53-38-15	CONTRIBUTION FROM OTHER FUNDS	126,082	403,601	-	-	-	0.0%
53-38-33	CONTRIBUTION FROM OTHER FUNDS	-	-	-	-	-	0.0%
53-38-90	APPROPRIATION OF FUND RESERVES	-	-	321,709	50,400	(271,309)	(84.3%)
53-38-20	APPROPRIATION OF IMPACT FEE RESERVES	-	-	624,804	2,067,404	1,442,600	230.9%
	TOTAL SEWER FUND REVENUES	**6,051,350**	**6,003,680**	**5,803,146**	**6,839,145**	**1,035,999**	**17.9%**

EXPENSES

	SEWER OPERATIONS EXPENSES	FY 2022-2023 Actual Revenue	FY 2023-2024 Actual Revenue	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
53-70-11	SALARIES	204,674	243,666	323,317	344,811	21,494	6.6%
53-70-13	EMPLOYEE BENEFITS	74,691	96,193	188,842	193,454	4,612	2.4%
53-70-17	OVERTIME/ON CALL	9,325	9,743	22,184	23,736	1,552	7.0%
53-70-14	CAR ALLOWANCE / PROTECTIVE CLOTHING	2,695	2,038	3,500	3,500	-	0.0%
53-70-15	SYSTEM MAINTENANCE	97,309	58,348	205,409	200,000	(5,409)	(2.6%)
53-70-21	SUBSCRIPTIONS & MEMBERSHIPS	927	3,403	5,193	5,401	208	4.0%
53-70-23	TRAVEL, TRAINING & MEETINGS	4,241	2,846	4,306	4,478	172	4.0%
53-70-24	OFFICE SUPPLIES	680	450	973	1,012	39	4.0%
53-70-25	EQUIPMENT, MATERIALS AND SUPPLIES	11,071	7,763	20,000	20,000	-	0.0%
53-70-26	BUILDING MAINTENANCE	1,956	1,760	6,000	6,300	300	5.0%
53-70-27	UTILITIES	3,028	2,962	5,000	5,000	-	0.0%
53-70-28	SCADA SYSTEMS	14,123	329	2,628	2,628	-	0.0%
53-70-29	UTILITIES - LIFT STATION	11,869	12,522	8,347	24,500	16,153	193.5%
53-70-31	PROFESSIONAL SERVICES	2,093	-	2,488	2,488	-	0.0%
53-70-32	SEWER PROCESSING CHARGES	308,835	386,356	440,000	462,000	22,000	5.0%
53-70-33	EASEMENT RENT- RAILROAD	4,800	5,073	546	573	27	4.9%
53-70-35	BLUE STAKES SERVICES	31	-	2,036	2,138	102	5.0%
53-70-36	COMPUTERS/SOFTWARE	10,770	7,555	12,542	12,542	-	0.0%
53-70-46	VEHICLE MAINTENANCE	11,990	6,918	10,000	10,000	-	0.0%
53-70-47	VEHICLES - FUEL	12,144	6,816	12,601	12,601	-	0.0%
53-70-51	GIS	13,428	4,757	7,610	7,610	-	0.0%
53-70-53	DEPRECIATION	874,179	975,602	726,037	975,602	249,565	34.4%
53-70-72	LEASE/FINANCE VEHICLES	-	-	-	-	-	0.0%
53-70-60	MISC EXPENSE	-	1,650	-	-	-	0.0%
	TOTAL SEWER OPERATIONS	**1,674,856**	**1,836,749**	**2,009,559**	**2,320,374**	**310,815**	**15.5%**

Mapleton City Adopted Budget - Sewer Fund - Continued

		FY 2022-2023 Actual Expenses	FY 2023-2024 Actual Expenses	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
	SEWER BILLINGS & COLLECTIONS						
53-73-11	SALARIES	30,242	34,951	29,343	**30,987**	**1,644**	**5.6%**
53-73-13	EMPLOYEE BENEFITS	13,183	14,631	13,693	**13,999**	**306**	**2.2%**
53-73-17	OVERTIME	306	183	200	**200**	**-**	**0.0%**
53-73-20	POSTAGE	-	-	-	**-**	**-**	**0.0%**
53-73-21	UTILITY BILLINGS-PRINTING	8,213	9,375	8,000	**6,000**	**(2,000)**	**(25.0%)**
53-73-24	OFFICE SUPPLIES & EXPENSES	-	-	500	**500**	**-**	**0.0%**
53-73-28	CELL PHONE	-	-	-		**-**	**0.0%**
53-73-36	COMPUTER CHARGES	5,145	3,525	3,500	**3,500**	**-**	**0.0%**
53-73-38	CREDIT CARD CHARGES	20,154	13,008	18,000	**22,000**	**4,000**	**22.2%**
53-73-51	INSURANCE	-	-	-	**-**	**-**	**0.0%**
	TOTAL BILLINGS & COLLECTIONS	**77,242**	**75,672**	**73,236**	**77,185**	**3,949**	**5.4%**
	SEWER CAPITAL PROJECTS						
53-74-20	HARMONY RIDGE SEWER CONTRACT TO SP FORK	-	-	933,333	**933,333**	**-**	**0.0%**
53-74-32	MAPLETON FLATS RECONSTRUCTION	-	17,053	-	**-**	**-**	**0.0%**
53-74-41	SPANISH FORK TRUNK LINE - (Impact Fees)	-	-	-		**-**	**0.0%**
53-74-52	SCADA UPGRADES	-	-	100,000	**100,000**	**-**	**0.0%**
53-74-59	SEWER TRUNK LINE REPLACEMENT	-	-	500,000	**1,000,000**	**500,000**	**100.0%**
53-74-85	PUBLIC WORKS SHOP - (IMPACT FEES)	-	-	-	**500,000**	**500,000**	**100.0%**
	TOTAL CAPITAL PROJECTS	**-**	**17,053**	**600,000**	**2,533,333**	**1,933,333**	**322.2%**
	DEBT SERVICE & TRANSFERS						
53-74-44	TRANSFER FOR CITY USAGE OF UTILITY	2,935	2,935	2,935	**2,935**	**-**	**0.0%**
53-74-45	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE REPLACMENT)	406,400	465,000	448,000	**135,835**	**(312,165)**	**(69.7%)**
53-75-13	2020 SEWER REV NOTE - PRINCIPLE	-	-	635,000	**635,000**	**-**	**0.0%**
53-75-53	2020 SEWER REV NOTE-INTEREST	241,507	230,085	698,083	**698,083**	**-**	**0.0%**
53-75-56	2024 SEWER REV NOTE-INTEREST	-	70,802	243,000	**243,000**	**-**	**0.0%**
53-75-57	2024 SEWER REV NOTE - PRINCIPLE	-	-	143,000	**143,000**	**-**	**0.0%**
53-75-58	2024 DWQ SEWER NOTE - INTEREST	-	-	15,000	**50,400**	**35,400**	**236.0%**
53-75-90	BOND ADMINISTRATION FEES	600	600	2,000	**-**	**(2,000)**	**(100.0%)**
	TOTAL DEBT SERVICE	**651,442**	**769,422**	**2,187,018**	**1,908,253**	**(278,765)**	**(12.7%)**
	TOTAL SEWER FUND EXPENSES	**2,403,540**	**2,698,896**	**4,869,813**	**6,839,145**	**1,969,332**	**40.4%**
53-99-08 (53-2981)	**INCREASE FUND BALANCE**	**3,647,810**	**3,304,784**	**933,333**	**(0)**	**(933,333)**	**0.0%**
53-99-09	**SEWER IMPACT FEE - SURPLUS/(DEFICIT)**	**-**	**0**	**-**	**-**	**-**	**0.0%**
53-99-10	**ANNEXATION FEE - SURPLUS/(DEFICIT)**	**-**	**-**	**-**	**-**	**-**	**0.0%**
	SEWER FUND - SURPLUS/(DEFICIT)	**-**	**(0)**	**-**	**-**	**-**	**0.0%**

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
Mapleton Fiber

		FY 2022-2023 Actual Revenue/Exp	FY 2023-2024 Actual Revenue/Exp	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
REVENUES							
56-37-11	MAPLETON FIBER UTILITY BILLING REVENUE	-	-	1,015,400	1,944,000	928,600	91.5%
56-38-50	APPROPRIATION OF MAPLETON FIBER RESERVES	-	-	-	-	-	0.0%
	TOTAL MAPLETON FIBER REVENUES	-	-	1,015,400	1,944,000	928,600	91.5%
EXPENSES							
56-70-11	SALARIES	-	-	-	593,372	593,372	100.0%
56-70-13	EMPLOYEE BENEFITS	-	-	-	334,799	334,799	100.0%
56-70-17	OVERTIME/ON CALL	-	-	-	3,816	3,816	100.0%
56-70-14	MISC EXPENSE / PROTECTIVE CLOTHING	-	-	4,000	4,000	-	0.0%
56-70-15	SYSTEM MAINTENANCE	-	-	-	2,500	2,500	100.0%
56-70-21	SUBSCRIPTIONS & MEMBERSHIPS	-	-	2,000	-	(2,000)	(100.0%)
56-70-23	TRAVEL, TRAINING, & MEETINGS	-	-	12,000	6,000	(6,000)	(50.0%)
56-70-24	OFFICE SUPPLIES	-	-	5,200	3,200	(2,000)	(38.5%)
56-70-25	EQUIPMENT, MATERIALS & SUPPLIES	-	-	140,000	100,000	(40,000)	(28.6%)
56-70-26	BUILDING MAINTENANCE	-	-	-	-	-	0.0%
56-70-27	UTILITIES	-	-	186,000	160,000	(26,000)	(14.0%)
56-70-28	CELL PHONE	-	-	-	-	-	0.0%
56-70-31	PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
56-70-33	UTILISYNC SOFTWARE	-	-	-	-	-	0.0%
56-70-35	BLUE STAKES SERVICES	-	-	-	3,500	3,500	100.0%
56-70-36	COMPUTERS/SOFTWARE	-	-	60,000	50,000	(10,000)	(16.7%)
56-70-46	VEHICLE MAINTENANCE	-	-	10,000	4,000	(6,000)	(60.0%)
56-70-47	VEHICLES - FUEL	-	-	10,000	10,000	-	0.0%
56-70-48	COUNTY ASSESSMENT FEE	-	-	-	-	-	0.0%
56-70-49	DUMP FEES	-	-	-	-	-	0.0%
56-70-51	GIS	-	-	-	-	-	0.0%
56-70-53	DEPRECIATION	-	-	-	-	-	0.0%
56-70-72	LEASE/FINANCE VEHICLES	-	-	-	-	-	0.0%
56-70-74	MATERIALS & SUPPLIES	-	-	-	4,000	4,000	100.0%
56-70-90	SWEEPER TRUCK MAINTENANCE	-	-	-	-	-	0.0%
	TOTAL MAPLETON FIBER OPERATIONS	-	-	429,200	1,279,186	849,986	198.0%
	BILLING & COLLECTIONS EXPENSES						
56-73-11	SALARIES	-	-	11,554	11,955	401	3.5%
56-73-13	EMPLOYEE BENEFITS	-	-	4,863	4,817	(46)	(0.9%)
56-73-14	CAR ALLOWANCE	-	-	-	-	-	0.0%
56-73-17	OVERTIME	-	-	-	-	-	0.0%
56-73-20	POSTAGE - UTILITY BILLING	-	-	50	50	-	0.0%
56-73-24	OFFICE EXPENSE & SUPPLIES	-	-	-	-	-	0.0%
56-73-36	COMPUTER CHARGES	-	-	-	-	-	0.0%
56-73-74	MATERIALS & SUPPLIES	-	-	500	500	-	0.0%
	TOTAL BILLINGS & COLLECTIONS	-	-	16,967	17,322	355	2.1%
	MAPLETON FIBER CAPITAL PROJECTS AND TRANSFERS						
56-74-44	TRANSFER FOR CITY USAGE OF UTILITY	-	-	-	-	-	0.0%
56-74-50	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE REPLACMENT)	-	-	-	-	-	0.0%
56-75-10	2021 MCN REVENUE NOTE - INTEREST	-	-	249,188	239,738	(9,451)	(3.8%)
56-75-20	2021 MCN REVENUE NOTE - PRINCIPAL	-	-	315,000	320,000	5,000	1.6%
	TOTAL CAPITAL PROJECTS	-	-	564,188	559,738	(4,451)	(0.8%)
	TOTAL MAPLETON FIBER FUND EXPENSES	-	-	1,010,355	1,856,246	845,891	83.7%
56-99-08 (56-2981)	**INCREASE/DECREASE FUND BALANCE RESERVES**	-	-	5,045	87,754	82,709	1639.4%
	MAPLETON FIBER - SURPLUS/(DEFICIT)	-	-	-	-	-	0.0%

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
Storm Water

		FY 2022-2023 Actual Revenue/Exp	FY 2023-2024 Actual Revenue/Exp	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
REVENUES							
57-37-11	STORM WATER UTILITY BILLING REVENUE	220,590.83	237,777.45	246,000	**540,000**	**294,000**	**119.5%**
57-37-11	PAYMENT FROM GF FOR CITY UTILITY USAGE	1,101	2,935	2,935	**2,935**	**-**	**0.0%**
57-37-27	LAND DISTURBANCE FEE **(SWIPP)**	73,000	101,950	75,000	**125,000**	**50,000**	**66.7%**
57-38-15	CAPITAL CONTRIBUTION	48,007	-	-	**-**	**-**	**0.0%**
57-38-13	TRANSFER FROM GF RESERVE - (Unemployment benefit payout)	-	-	-	**-**	**-**	**0.0%**
57-38-50	APPROPRIATION OF STORM WATER RESERVES	-	-	211,155	**-**	**(211,155)**	**(100.0%)**
	TOTAL STORM WATER REVENUES	**342,699**	**342,662**	**535,090**	**667,935**	**132,845**	**24.8%**
EXPENSES							
57-70-11	SALARIES	37,696	43,617	51,980	**55,436**	**3,456**	**6.6%**
57-70-13	EMPLOYEE BENEFITS	11,403	16,405	30,361	**31,102**	**741**	**2.4%**
57-70-17	OVERTIME/ON CALL	1,695	1,771	3,567	**3,816**	**249**	**7.0%**
57-70-14	MISC EXPENSE / PROTECTIVE CLOTHING	448	1,071	563	**563**	**(0)**	**(0.1%)**
57-70-15	SYSTEM MAINTENANCE	27,430	8,857	-	**-**	**-**	**0.0%**
57-70-21	SUBSCRIPTIONS & MEMBERSHIPS	4,146	3,521	3,605	**3,785**	**180**	**5.0%**
57-70-23	TRAVEL, TRAINING, & MEETINGS	486	1,515	683	**717**	**34**	**5.0%**
57-70-24	OFFICE SUPPLIES	107	73	153	**161**	**8**	**5.2%**
57-70-25	EQUIPMENT, MATERIALS & SUPPLIES	12,338	6,053	10,000	**10,000**	**-**	**0.0%**
57-70-26	BUILDING MAINTENANCE	318	286	603	**1,050**	**447**	**74.1%**
57-70-27	UTILITIES	6,247	5,885	6,000	**9,450**	**3,450**	**57.5%**
57-70-28	CELL PHONE	52	60	70	**70**	**-**	**0.0%**
57-70-31	PROFESSIONAL SERVICES	8,937	43	2,488	**2,500**	**12**	**0.5%**
57-70-33	UTILISYNC SOFTWARE	-	-	-	**-**	**-**	**0.0%**
57-70-35	BLUE STAKES SERVICES	5	-	323	**339**	**16**	**5.0%**
57-70-36	COMPUTERS/SOFTWARE	4,053	3,529	2,010	**2,090**	**80**	**4.0%**
57-70-46	VEHICLE MAINTENANCE	2,335	1,802	1,608	**1,672**	**64**	**4.0%**
57-70-47	VEHICLES - FUEL	1,976	1,288	2,010	**2,010**	**(0)**	**(0.0%)**
57-70-48	COUNTY ASSESSMENT FEE	-	-	1,466	**1,750**	**284**	**19.4%**
57-70-49	DUMP FEES	-	-	1,528	**1,589**	**61**	**4.0%**
57-70-51	GIS	2,185	774	1,203	**1,251**	**48**	**4.0%**
57-70-53	DEPRECIATION	21,251	30,273	18,414	**35,000**	**16,586**	**90.1%**
57-70-72	LEASE/FINANCE VEHICLES	-	-	-	**-**	**-**	**0.0%**
57-70-74	MATERIALS & SUPPLIES	-	-	-	**-**	**-**	**0.0%**
57-70-90	SWEEPER TRUCK MAINTENANCE	-	-	-	**10,000**	**10,000**	**100.0%**
	TOTAL STORM WATER OPERATIONS	**143,108**	**126,825**	**138,635**	**174,350**	**35,715**	**25.8%**
	BILLING & COLLECTIONS EXPENSES						
57-73-11	SALARIES	33,802	38,741	43,129	**44,905**	**1,776**	**4.1%**
57-73-13	EMPLOYEE BENEFITS	14,159	15,676	19,045	**19,211**	**166**	**0.9%**
57-73-14	CAR ALLOWANCE	235	248	200	**250**	**50**	**25.0%**
57-73-17	OVERTIME	306	183	200	**208**	**8**	**4.0%**
57-73-20	POSTAGE - UTILITY BILLING	210	54	50	**50**	**-**	**0.0%**
57-73-24	OFFICE EXPENSE & SUPPLIES	-	-	-	**-**	**-**	**0.0%**
57-73-36	COMPUTER CHARGES	5,140	3,525	3,500	**3,640**	**140**	**4.0%**
57-73-74	MATERIALS & SUPPLIES	-	-	1,000	**1,040**	**40**	**4.0%**
	TOTAL BILLINGS & COLLECTIONS	**53,852**	**58,427**	**67,124**	**69,303**	**2,179**	**3.2%**
	STORM WATER CAPITAL PROJECTS AND TRANSFERS						
57-74-03	MASTER PLAN STUDY	-	-	140,000	**-**	**(140,000)**	**(100.0%)**
57-74-04	MASTER PLAN STORM DRAIN IMPROVEMENTS	-	-	-	**275,000**		
57-74-05	MISC STORM DRAIN IMPROVEMENTS	-	-	120,000	**120,000**		
57-74-44	TRANSFER FOR CITY USAGE OF UTILITY	180	180	180	**180**	**-**	**0.0%**
57-74-50	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE REPLACMENT)	12,712	179,000	69,151	**20,227**	**(48,924)**	**(70.7%)**
57-74-50	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE ADDITIONS)	-	-	-		**-**	**0.0%**
	TOTAL CAPITAL PROJECTS	**12,892**	**179,180**	**329,331**	**415,407**	**86,076**	**26.1%**
	TOTAL STORM WATER FUND EXPENSES	**209,852**	**364,432**	**535,090**	**659,061**	**123,971**	**23.2%**
57-99-08 (57-2981)	**INCREASE/DECREASE FUND BALANCE RESERVES**	**132,847**	**(21,770)**	**-**	**8,874**	**8,874**	**100.0%**
	STORM WATER - SURPLUS/(DEFICIT)	**-**	**-**	**-**	**-**	**-**	**0.0%**

Mapleton City
July 1, 2025 - June 30, 2026
Tentative Budget
Pressurized Irrigation

		FY 2022-2023 Actual Revenue/Exp	FY 2023-2024 Actual Revenue/Exp	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
REVENUES							
58-36-10	INTEREST	56,919	86,874	5,000	**50,000**	**45,000**	**900.0%**
58-36-11	INTEREST DR HORTON	292	440	-	**-**	**-**	**0.0%**
58-36-90	SUNDRY	52,063	-	-	**-**	**-**	**0.0%**
58-37-11	PRESSURIZED IRRIGATION UTILITY BILLING REVENUE	1,029,046.73	1,109,482.98	1,120,000	**1,500,000**	**380,000**	**33.9%**
58-37-11	PAYMENT FROM GF FOR CITY UTILITY USAGE	1,101	2,935	2,935	**2,935**	**-**	**0.0%**
58-37-13	CONNECTION FEES	35,350	60,350	40,000	**75,000**	**35,000**	**87.5%**
58-37-14	PI IMPACT FEES	1,204,079	889,258	1,000,000	**750,000**	**(250,000)**	**(25.0%)**
58-37-17	ANNEXATION FEES	66,612	767,990	-	**600,000**	**600,000**	**100.0%**
58-38-10	DEVELOPER CONTRIBUTIONS	1,393,205	1,163,500	-	**-**	**-**	**0.0%**
58-38-13	TRANSFER FROM GENERAL FUND	-	-	-	**-**	**-**	**0.0%**
58-38-14	TRANSFER FROM WATER RESERVE	328,500	400,000	400,000	**-**	**(400,000)**	**(100.0%)**
58-38-15	CAPITAL CONTRIBUTIONS	48,007	-	-		**-**	**0.0%**
58-38-90	APPROPRIATION OF FUND RESERVES	-	-	43,352	**837,261**	**793,909**	**1831.3%**
58-38-91	APPROPRIATION OF IMPACT FEE RESERVES	-	-	500,000	**998,500**	**498,500**	**99.7%**
	TOTAL PRESSURIZED IRRIGATION REVENUES	**4,215,174**	**4,480,830**	**3,111,287**	**4,813,696**	**1,702,409**	**54.7%**
EXPENSES							
58-70-11	SALARIES	157,914	187,931	249,491	**263,542**	**14,051**	**5.6%**
58-70-13	EMPLOYEE BENEFITS	56,615	73,453	138,488	**141,444**	**2,956**	**2.1%**
58-70-17	OVERTIME/ON CALL	7,205	7,529	15,973	**17,090**	**1,117**	**7.0%**
58-70-14	MISC EXPENSE / PROTECTIVE CLOTHING	1,859	1,378	2,520	**2,520**	**-**	**0.0%**
58-70-15	SYSTEM MAINTENANCE	26,146	11,940	34,045	**100,000**	**65,955**	**193.7%**
58-70-21	SUBSCRIPTIONS & MEMBERSHIPS	72	2,995	3,739	**3,739**	**(0)**	**(0.0%)**
58-70-23	TRAVEL, TRAINING & MEETINGS	1,387	1,467	3,060	**3,060**	**-**	**0.0%**
58-70-24	OFFICE SUPPLIES	441	302	684	**1,000**	**316**	**46.2%**
58-70-25	EQUIPMENT, MATERIALS AND SUPPLIES	13,405	32,667	30,000	**35,000**	**5,000**	**16.7%**
58-70-26	BUILDING MAINTENANCE	4,344	1,184	2,700	**4,500**	**1,800**	**66.7%**
58-70-27	UTILITIES	2,048	2,004	4,000	**3,000**	**(1,000)**	**(25.0%)**
58-70-28	SCADA SYSTEMS	314	254	1,168	**1,168**	**-**	**0.0%**
58-70-29	UTILITIES - PUMPS	-	-	-	**-**	**-**	**0.0%**
58-70-30	UTILITIES - POND	21,851	20,314	15,079	**30,000**	**14,921**	**99.0%**
58-70-31	PROFESSIONAL SERVICES	84,194	2,340	2,488	**2,500**	**12**	**0.5%**
58-70-32	WATER RIGHTS LEGAL FEES	-	-	-	**-**	**-**	**0.0%**
58-70-35	BLUE STAKES SERVICES	21	-	1,446	**1,446**	**0**	**0.0%**
58-70-36	COMPUTER/SOFTWARE	13,350	11,470	9,000	**11,000**	**2,000**	**22.2%**
58-70-37	TRANSPONDERS & METERS	-	-	30,804	**35,000**	**4,196**	**13.6%**
58-70-46	VEHICLE MAINTENANCE	8,349	5,026	7,200	**7,200**	**-**	**0.0%**
58-70-47	VEHICLES - FUEL	8,154	4,650	9,000	**9,000**	**-**	**0.0%**
58-70-51	GIS	9,016	3,194	5,400	**5,400**	**-**	**0.0%**
58-70-53	DEPRECIATION	715,449	801,219	579,746	**850,000**	**270,254**	**46.6%**
58-70-60	IRRIGATION WATER LEASE FEES/WATER SHARES	180,699	206,287	169,797	**300,000**	**130,203**	**76.7%**
58-70-74	EQUIPMENT, SUPPLIES, PURCHASES	-	-	-	**-**	**-**	**0.0%**
	TOTAL EXPENDITURES	**1,312,831**	**1,377,605**	**1,315,828**	**1,827,609**	**511,781**	**38.9%**

Mapleton City Final Budget - Pressurized Irrigation Fund - Continued

		FY 2022-2023 Actual Expenses	FY 2023-2024 Actual Expenses	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
PI BILLINGS & COLLECTIONS							
58-73-11	SALARIES	47,560	54,318	43,129	**44,905**	**1,776**	**4.1%**
58-73-13	EMPLOYEE BENEFITS	19,795	21,891	19,045	**19,211**	**166**	**0.9%**
58-73-14	CAR ALLOWANCE	471	496	525	**525**	**-**	**0.0%**
58-73-17	OVERTIME	306	183	233	**233**	**-**	**0.0%**
58-73-20	POSTAGE	-	-	-	**-**	**-**	**0.0%**
58-73-22	UTILITY BILLINGS-PRINTING	8,213	9,375	6,000	**9,500**	**3,500**	**58.3%**
58-73-24	OFFICE SUPPLIES & EXPENSES	-	-	-	**-**	**-**	**0.0%**
58-73-28	CELL PHONE	-	-	-	**-**	**-**	**0.0%**
58-73-36	COMPUTER CHARGES	-	-	-	**-**	**-**	**0.0%**
58-73-38	CREDIT CARD CHARGES	-	12,000	-	**12,000**	**12,000**	**100.0%**
58-73-51	INSURANCE	-	-	-	**-**	**-**	**0.0%**
	TOTAL BILLINGS & COLLECTIONS	**76,345**	**98,263**	**68,932**	**86,373**	**17,441**	**25.3%**
CAPITAL PROJECTS							
58-74-21	PI MODEL	-	-	-	**-**	**-**	**0.0%**
58-74-30	TRANSPONDERS & METERS - NEW CONSTRUCTION **IMPACT FEES**	-	-	-	**250,000**	**250,000**	**100.0%**
58-74-31	REPLACE METERS HAVING FAULTY SOFTWARE - GF RESERVES	-	-	-	**-**	**-**	**0.0%**
58-74-50	IMPACT FEE STUDY	-	-	-	**-**	**-**	**0.0%**
58-74-53	WATER LINES - **POSSIBLE IMPACT FEES**	-	-	-		**-**	**0.0%**
58-74-56	PI MASTER PLAN	25,149	-	-	**-**	**-**	**0.0%**
58-74-57	MAPLE STREET MAIN TO HIGHWAY 89	-	-	-		**-**	**0.0%**
58-74-58	SCADA SYSTEM UPGRADES	-	-	-		**-**	**0.0%**
58-74-59	CITY METERS	-	-	-		**-**	**0.0%**
58-74-65	PUBLIC WORKS BUILDINGS	-	-	-	**1,000,000**	**1,000,000**	**100.0%**
58-74-62	MASTER PLAN PROJECTS	-	-	1,500,000	**1,500,000**	**-**	**0.0%**
	TOTAL - CAPITAL PROJECTS	**25,149**	**-**	**1,500,000**	**2,750,000**	**1,250,000**	**83.3%**
DEBT SERVICE & TRANSFERS							
58-74-44	TRANSFER FOR CITY USAGE OF UTILITY	93,527	93,527	93,527	**93,527**	**-**	**0.0%**
58-74-45	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE REPLACMENT)	66,077	83,000	133,000	**56,186**	**(76,814)**	**(57.8%)**
58-74-45	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE ADDITIONS)	-	-	-		**-**	**0.0%**
	TOTAL DEBT SERVICE & TRANSFERS	**159,604**	**176,527**	**226,527**	**149,713**	**(76,814)**	**(33.9%)**
	TOTAL PI FUND EXPENDITURES	**1,573,929**	**1,652,394**	**3,111,287**	**4,813,696**	**1,702,409**	**54.7%**
58-99-08	**INCREASE/DECREASE FUND BALANCE RESERVES**	**2,641,244**	**2,808,906**	**-**	**-**	**-**	**0.0%**
58-99-09	**INCREASE PI IMPACT FEE RESERVES**	-	19,492	-	**-**	**-**	**0.0%**
58-99-10	**INCREASE PI ANNEXATION FEE RESERVES**	1	38	-	**-**	**-**	**0.0%**
	PI FUND - SURPLUS/(DEFICIT)	**-**	**-**	**-**	**-**	**-**	**0.0%**