MEMORANDUM

TO: Nordic Village Water System, c/o Clyde Capital Group

FROM: Joshua Prettyman, PE

DATE: June 16, 2026

SUBJECT: **Nordic Village Rate Studies**

Nordic Village is in Weber County and bordered by Eden to the East and Liberty to the North. The potable water system provides water to the Nordic Village subdivision. It is comprised of four major components: a well, a transmission line, a tank, and a distribution system. The well sits in the valley bottom, provides 350 gpm to the system, and pushes the water approximately 1000 vertical feet to a 700k gallon tank. From the tank, the water moves through the distribution system through a series of 8-inch pipes to individual connections.

The irrigation system draws from the potable water system and Pine Creek for flows. The boundary of the system is considered to be the discharge point from the potable lines. Additional infrastructure from that point includes a reservoir, primary outlet, utility outlet, and diversion structure. The reservoir itself is excluded from study as the embankment is expected to last well beyond the bounds of the study.

Since the system is entirely new, a rate study is required to help determine the rate that the water system will need to charge to its residents to help maintain, repair, and replace the components of the system in the future. The intent of this memo is to document the data and assumptions used to determine those rates.

DATA ACQUISITION

Horrocks reached out to local municipalities and water districts and to cities of similar size throughout the state in an effort to collect data as a basis for the study. The data gathered included equivalent residential connections, population, budgets for water and irrigation (if available), actual expenses (excluding capital projects), rates, and tiers. Capital projects were excluded because project costs accounted for later in the memorandum would duplicate those expenses. Efforts were made to normalize costs between tiers where possible. Budget documents are included as **Attachment A**.

NORMALIZING DATA TO NORDIC VILLAGE

Costs can vary substantially by location, configuration of the facilities, potential future growth, and many other factors. High number of connections can reduce costs through economies of scale. Typically speaking, high alpine water systems trend higher in operations cost due to the high variance in terrain and substantially colder temperatures. Flatter, more accessible terrain can mitigate some of those issues.

Researched operations costs varied from low 100's per ERC up through 800-1000 per ERC on average. Horrocks recommends using a blended average between the communities. The samples represent demographics similar to Nordic Village, but the lower values likely don't account for the increased cost of smaller systems. Limiting the overall cost is the expectation that a shared water operator could be utilized that would reduce the largest budgetary element that is salaries.

LIFETIME CAPITAL REPLACEMENT PROJECTS

The systems are broken into projects for future constructability and maintaining service. AWWA suggests that culinary water projects have a typical service life of 50-60 years. To prevent Nordic Village from having to replace the entire system at once, we suggest the system start replacing infrastructure in approximately 45 years. The projects that are listed below are listed in the order that the projects *could* be replaced, but it is not a recommendation of the when the projects *should* be replaced as external factors can affect the life of each part of the system. Factors that should be considered include system expansion, observed issues as the replacement period approaches, and damage from third parties during the life of the pipeline. Cost estimates are provided in 2026 dollars with inflated values provided in the rate models. Projects are outlined in **Attachment B.**

Transmission Line

The transmission line from the tank to the well starts with a 8-inch ductile iron pipe and transitions to 8-PVC when pressures allow. The total length of the line 10,266 linear feet. The transmission line is broken into several different projects, to moderate project costs and scope.

Distribution Line

The distribution line consists of 8-inch PVC pipe and ties off of the transmission line on 3850 E. It is broken up into several projects and includes a Pressure reducing valve which is added as applicable.

Tank

The 700,000-gallon tank is the only culinary tank in the system that provides fire protection and culinary water to the subdivision. As it is the only tank at this time, a new tank will need to be constructed first and tied into the system prior to the demolishing the current tank when it hits its end of life. See below for the price to replace the tank, chlorine building and tie-in to the system.

Culinary Well

While well rehabilitation and maintenance will provide more time for the well to produce for the system, eventually the well will not be able to produce the same flow rate without major reconstruction. A new wellhouse, connections, and equipment will be constructed.

Utility and Primary Outlet Replacements

The dam is expected to last nearly in perpetuity as a structure itself. However, the pipelines in and out of the dam are subject to normal wear and tear. The projects will excavate to the line, remove and replace the pipelines, and rebuild the structure after the pipeline replacement.

Diversion Structure

The concrete diversion structure will need to be replaced as the concrete ages and gates become inoperable over time. The project includes full replacement of concrete, cutoff walls, weirs, and gates.

OPERATIONS COSTS AND REVENUE

Operations costs are based on typical costs for a system and account for purchasing water, billing, collections, software, and a shared operator that will work valves, maintain pumps, fill chlorination systems, and perform other daily operations requirements. These values are benchmarked to the expected number of equivalent residential connections. We recommend including connections fees and deposits to offset the cost of onboarding new connections and to prevent losses due to lack of payment.

The rate for purchasing water is not currently set and will require balancing to stay within the limits of the budget. Revenues are high to begin with but are required to offset the substantial costs that come to the system in the next 50 years. The rate model assumes that the revenues will be placed in savings where interest can accrue. Interest on reserves becomes a substantial source of income for the utilities and helps to offset the higher costs.

Capital projects are excluded from the operations costs and are accounted for separately in the projects section laid out previously. Capital projects are not usually included past 20 years. However, given the recent nature of construction and the timing of when those projects will come due, it becomes critical to incorporate a longer timeline to remain solvent in the future. Operations Costs, Capital Projects, expected interest, and inflation are included in **Attachment C.**

PROJECTED RATES

Rates shown in the model represent the base rate for water service. Included in the base rate is an expected 6000 gallons of water per month. This is a common target for tiered rates and a useful average value for modestly sized Utah households without irrigation use. Tiered rates encourage conservation while the base rate ensures that the operational needs of the facilities are being met.

Rate increases are expected to follow a 5-year increase window. This allows homeowners to plan for costs, but keeps the rates indexed to inflation on a relatively regular basis. We recommend reviewing the models and updating them with real data to ensure long-term viability. Revenues and reserves, in particular, should be carefully examined and compared with projections.

Bulk rates for irrigation are based on the reduced cost of taking water directly from the pond rather than through the distribution system. A certain amount of shared cost with normal distribution is considered in balancing the rate due to the use and discharge of potable water into the reservoir.

Rates are set to balance budgets over the duration of a full system replacement with a near zero amount. The resulting rate was then rounded up to a reasonable increment. The rates calculated are shown in the table below.

Category	Rate (in $)	Notes
Culinary/Potable Base	72.75	Includes first 6000 gallons
Tier 1	2.25	Per 1000 gallons, 6000-12000 gallons
Tier 2	3.00	Per 1000 gallons, 12000-18000 gallons
Tier 3	4.00	Per 1000 gallons, 18000-24000 gallons
Tier 4	5.50	Per 1000 gallons, 24000+
Irrigation Base	50.00	Includes first 12000 gallons
Tier 1	1.25	Per 1000 gallons, 12000-24000 gallons
Tier 2	1.50	Per 1000 gallons, 24000-48000 gallons
Tier 3	2.00	Per 1000 gallons, 48000-72000 gallons

Tier 4	2.50	Per 1000 gallons, 72000+
Irrigation Bulk Rate	68.00	Includes first 20000 gallons
Tier 1	1.25	Per 1000 gallons, 20000-50000 gallons
Tier 2	1.50	Per 1000 gallons, 50000-100000 gallons
Tier 3	2.00	Per 1000 gallons, 100000 gallons+

ESTIMATES FOR IMPACT FEES

While not a complete impact fee study, we were asked to provide a reasonable estimate of what an impact fee could be assessed if new users ask to be included in the system. While no large scale development is anticipated, a small number of users may be added. To account for their impact, the cost of the system is assumed to be shared between all connections.

Category	Rate (in $)
Culinary/Potable	16,150
Irrigation	9,500

ONGOING STUDY AND RECOMMENDATIONS

Actual costs of utilities can vary widely and change over time with changing demographics, rules, and populations. We recommend reviewing rates yearly for alignment with projections. The first several years are likely to vary due to home sales, installation of landscaping, and other factors. However, if substantial differences persist at the 5-year mark, we recommend revisiting the study to align projected data with real use. With an early correction, substantial costs can be avoided before capital projects need to begin.

ATTACHMENTS

- Attachment A – City Budget and Rate Sources
- Attachment B – Project Estimates
- Attachment C1 & C2 – Rate Models
- Attachment D – Source Data

ATTACHMENT A – CITY BUDGET AND RATE SOURCES

Horrocks.

ATTACHMENT A - CITY BUDGET AND RATE SOURCES

Costs from local cities

Date: 16 July 2026

Prepared by: Joshua Prettyman, PE

City Name	Huntsville	Daniel	Fountain Green	Gunnison	Moroni	Joseph	Mantua	Hatch	Hatch (Commercial)	Mapleton	Salem
Connections	224	360	460	1050	510	130	478	50	50	4042	6429
Population	624	1,000	1,600	3,700	1,500	400	1,100	150	150	17,100	9,300
Year	2026	2015	2026	2025	2027	2017	2026			2024	2026
Water Revenue		$ 75,000	$ 232,500	$ 8,038,783	$ 468,000					$ 2,500,000	$ 1,971,203
Operations Budget		$ 34,250	$ 202,707	$ 8,198,783	$ 424,400					$ 2,315,816	$ 984,303
Operations per ERC	$ -	$ 95	$ 441	$ 7,808	$ 832	$ -	$ -	$ -	$ -	$ 573	$ 153
Base	$ 103.50	$ 35.00	$ 39.50	$ 33.00	$ 24.00		$ 31.00	$ 60.00	$ 82.00	$ 25.00	$ 26.83
Tier 1	$ 12.15		$ 1.50	$ 1.40	$ 9.25	$ 1.50	$ 1.25	$ 2.50	$ 2.50	$ 2.75	$ 2.25
Tier 2	$ 21.00		$ 1.75	$ 2.00	$ 9.75	$ 1.75	$ 1.75	$ 2.75	$ 2.75	$ 3.75	$ 2.83
Tier 3	$ 30.00		$ 2.00	$ 2.40	$ 12.00	$ 2.25	$ 2.25			$ 4.75	$ 3.41
Irrigation Revenue				$ 285,500	$ 328,000					$ 1,120,000	$ 2,281,346
Irrigation Cost				$ 285,500	$ 333,300					$ 1,384,760	$ 1,571,888
Operations per ERC	$ -	$ -	$ -	$ 272	$ 654	$ -	$ -	$ -	$ -	$ 343	$ 244
Rate					$ 35.00					$ 23	$ 30.43

ATTACHMENT B – PROJECT ESTIMATES

ATTACHMENT B - PROJECT ESTIMATES

Projected costs for infrastructure based on 2026 dollars. Project costs are inflated to future year.

Date: 16 July 2026

Prepared by: Joshua Prettyman, PE

Item	Description	Quantity	Unit	Unit Cost	Unit Total
1.00	**Well to Tank Segment 1**				**$ 538,639**
1.01	8" PVC C-900	1885	LF	180.00	$ 339,300
1.02	Asphalt	11310	SF	7.50	$ 84,825
1.03	Engineering	12%			$ 50,895
1.04	Contengency	15%			$ 63,619
2.00	**Well to Tank Segment 2**				**$ 448,628**
2.01	8" PVC C-900	1570	LF	180.00	$ 282,600
2.02	Asphalt	9420	SF	7.50	$ 70,650
2.03	Engineering	12%			$ 42,390
2.04	Contengency	15%			$ 52,988
3.00	**Well to Tank Segment 3**				**$ 818,039**
3.01	8" PVC C-900	1885	LF	180.00	$ 339,300
3.02	Asphalt	11310	SF	7.50	$ 84,825
3.03	Pressure Relief Valve	1	EA	220000.00	$ 220,000
3.04	Engineering	12%			$ 77,295
3.05	Contengency	15%			$ 96,619
4.00	**Nordic Valley Way Segment 1**				**$ 464,344**
4.01	8" PVC C-900	1625	LF	180.00	$ 292,500
4.02	Asphalt	9750	SF	7.50	$ 73,125
4.04	Engineering	12%			$ 43,875
4.05	Contengency	15%			$ 54,844
5.00	**Nordic Valley Way Segment 2**				**$ 464,344**
5.01	8" PVC C-900	1625	LF	180.00	$ 292,500
5.02	Asphalt	9750	SF	7.50	$ 73,125
5.03	Engineering	12%			$ 43,875
5.04	Contengency	15%			$ 54,844

ATTACHMENT B - PROJECT ESTIMATES

6.00	**Nordic Valley Way Segment 3**				**$**	**464,344**
6.01	8" PVC C-900	1625	LF	180.00	$	292,500
6.02	Asphalt	9750	SF	7.50	$	73,125
6.03	Engineering	12%			$	43,875
6.04	Contengency	15%			$	54,844
7.00	**Tank to Distribution**				**$**	**464,344**
7.01	8" PVC C-900	1625	LF	180.00	$	292,500
7.02	Asphalt	9750	SF	7.50	$	73,125
7.03	Engineering	12%			$	43,875
7.04	Contengency	15%			$	54,844
8.00	**Street A**				**$**	**545,497**
8.01	8" PVC C-900	1909	LF	180.00	$	343,620
8.02	Asphalt	11454	SF	7.50	$	85,905
8.03	Engineering	12%			$	51,543
8.04	Contengency	15%			$	64,429
9.00	**Street B**				**$**	**264,605**
9.01	8" PVC C-900	926	LF	180.00	$	166,680
9.02	Asphalt	5556	SF	7.50	$	41,670
9.03	Engineering	12%			$	25,002
9.04	Contengency	15%			$	31,253
10.00	**"S" Street**				**$**	**568,008**
10.01	8" PVC C-900	1010	LF	180.00	$	181,800
10.02	Asphalt	6060	SF	7.50	$	45,450
10.03	Pressure Relief Valve	1	EA	220000.00	$	220,000
10.04	Engineering	12%			$	53,670
10.05	Contengency	15%			$	67,088
11.00	**3850 E Street**				**$**	**324,041**
11.01	8" PVC C-900	1134	LF	180.00	$	204,120
11.02	Asphalt	6804	SF	7.50	$	51,030
11.03	Engineering	12%			$	30,618
11.04	Contengency	15%			$	38,273

Horrocks.

ATTACHMENT B - PROJECT ESTIMATES

12.00	**Well to Tank Segment 3**				**$**	**818,039**
12.01	8" PVC C-900	1885	LF	180.00	$	339,300
12.02	Asphalt	11310	SF	7.50	$	84,825
12.03	Pressure Relief Valve	1	EA	220000.00	$	220,000
12.04	Engineering	12%			$	77,295
12.05	Contengency	15%			$	96,619
13.00	**Well Retooling**				**$**	**95,250**
13.01	Pump and Controls	1	LS	55000.00	$	55,000
13.02	Well Treatments	1	LS	20000.00	$	20,000
13.03	Engineering	12%			$	9,000
13.04	Contengency	15%			$	11,250
14.00	**Well Reconstruction**				**$**	**1,377,950**
14.01	Pump and Controls	1	LS	85000.00	$	85,000
14.02	Building	1	LS	500000.00	$	500,000
14.03	Piping	1	LS	150000.00	$	150,000
14.04	Electrical	1	LS	200000.00	$	200,000
14.05	Site Work	1	LS	150000.00	$	150,000
14.06	Engineering	12%			$	130,200
14.07	Contengency	15%			$	162,750
15.00	**Tank Reconstruction**				**$**	**2,032,000**
15.01	Chlorination Building	1	LS	300000.00	$	300,000
15.02	Piping and Connections	1	LS	350000.00	$	350,000
15.03	Tank	1	LS	750000.00	$	750,000
15.04	Electrical	1	LS	50000.00	$	50,000
15.05	Site Work	1	LS	150000.00	$	150,000
15.06	Engineering	12%			$	192,000
15.07	Contengency	15%			$	240,000
16.00	**Utility Outlet Reconstruction**				**$**	**198,438**
16.01	24" HDPE Pipe	150	LF	200.00	$	30,000
16.02	Excavation and Backfill	1750	CY	15.00	$	26,250
16.03	Headwall	1	EA	50000.00	$	50,000

ATTACHMENT B - PROJECT ESTIMATES

16.04	Pump Vault	1	LS	50000.00	$	50,000
16.06	Engineering	12%			$	18,750
16.07	Contengency	15%			$	23,438
17.00	**Dam Outlet Reconstruction**				**$**	**233,045**
17.01	18" HDPE Pipe	125	LF	150.00	$	18,750
17.02	Excavation and Backfill	1650	CY	15.00	$	24,750
17.03	Headwalls	2	EA	50000.00	$	100,000
17.04	Pier	1	LS	40000.00	$	40,000
17.05	Engineering	12%			$	22,020
17.06	Contengency	15%			$	27,525
18.00	**Diversion Reconstruction**				**$**	**211,455**
18.01	24" HDPE Pipe	20	LF	200.00	$	4,000
18.02	Concrete	150	CY	750.00	$	112,500
18.03	Gates	2	LS	25000.00	$	50,000
18.04	Engineering	12%			$	19,980
18.05	Contengency	15%			$	24,975

ATTACHMENT C1 & C2 – RATE MODELS

ATTACHMENT C1 - POTABLE RATE MODEL

Rates set to adequately and perpetually run, operate, and maintain the water system.

Date: 16 July 2026

Prepared by: Joshua Prettyman, PE

Average Operations Cost per ERU	$ 420		Projected Inflation	3.0%
Equivalent Residential Connections	600		Projected Interest Earnings	2.5%
Projected Operations Cost	$ 252,000		Rate Increase Cycle (Years)	5
Recommended Base Rate	$ 72.75			

Year		Projects	Project Cost	Operations Cost	Total Costs	Rate	Yearly Revenue	Yearly Balance	Reserves	Interest on Reserves	Balance
2027	1		$ -	$ (252,000)	$ (252,000)	$ 72.75	$ 523,800	$ 271,800	$ 271,800	$ -	$ 271,800.00
2028	2		$ -	$ (259,560)	$ (259,560)	$ 72.75	$ 523,800	$ 264,240	$ 536,040	$ 6,795	$ 542,835.00
2029	3		$ -	$ (267,347)	$ (267,347)	$ 72.75	$ 523,800	$ 256,453	$ 792,493	$ 13,401	$ 805,894.20
2030	4		$ -	$ (275,367)	$ (275,367)	$ 72.75	$ 523,800	$ 248,433	$ 1,040,926	$ 19,812	$ 1,060,738.33
2031	5		$ -	$ (283,628)	$ (283,628)	$ 72.75	$ 523,800	$ 240,172	$ 1,281,098	$ 26,023	$ 1,307,120.93
2032	6		$ -	$ (292,137)	$ (292,137)	$ 84.34	$ 607,228	$ 315,091	$ 1,596,188	$ 32,027	$ 1,628,215.91
2033	7		$ -	$ (300,901)	$ (300,901)	$ 84.34	$ 607,228	$ 306,327	$ 1,902,515	$ 39,905	$ 1,942,419.76
2034	8		$ -	$ (309,928)	$ (309,928)	$ 84.34	$ 607,228	$ 297,300	$ 2,199,815	$ 47,563	$ 2,247,377.47
2035	9		$ -	$ (319,226)	$ (319,226)	$ 84.34	$ 607,228	$ 288,002	$ 2,487,816	$ 54,995	$ 2,542,811.66
2036	10		$ -	$ (328,803)	$ (328,803)	$ 84.34	$ 607,228	$ 278,425	$ 2,766,241	$ 62,195	$ 2,828,436.62
2037	11		$ -	$ (338,667)	$ (338,667)	$ 97.77	$ 703,943	$ 365,276	$ 3,131,518	$ 69,156	$ 3,200,673.72
2038	12		$ -	$ (348,827)	$ (348,827)	$ 97.77	$ 703,943	$ 355,116	$ 3,486,634	$ 78,288	$ 3,564,922.09
2039	13		$ -	$ (359,292)	$ (359,292)	$ 97.77	$ 703,943	$ 344,652	$ 3,831,286	$ 87,166	$ 3,918,451.66
2040	14		$ -	$ (370,070)	$ (370,070)	$ 97.77	$ 703,943	$ 333,873	$ 4,165,159	$ 95,782	$ 4,260,940.85
2041	15	Well Retooling	$ (144,074)	$ (381,173)	$ (525,247)	$ 97.77	$ 703,943	$ 178,697	$ 4,343,855	$ 104,129	$ 4,447,984.30
2042	16		$ -	$ (392,608)	$ (392,608)	$ 113.34	$ 816,063	$ 423,456	$ 4,767,311	$ 108,596	$ 4,875,907.25
2043	17		$ -	$ (404,386)	$ (404,386)	$ 113.34	$ 816,063	$ 411,677	$ 5,178,988	$ 119,183	$ 5,298,170.95
2044	18		$ -	$ (416,518)	$ (416,518)	$ 113.34	$ 816,063	$ 399,546	$ 5,578,534	$ 129,475	$ 5,708,008.62
2045	19		$ -	$ (429,013)	$ (429,013)	$ 113.34	$ 816,063	$ 387,050	$ 5,965,584	$ 139,463	$ 6,105,047.46
2046	20		$ -	$ (441,884)	$ (441,884)	$ 113.34	$ 816,063	$ 374,180	$ 6,339,764	$ 149,140	$ 6,488,903.52
2047	21		$ -	$ (455,140)	$ (455,140)	$ 131.39	$ 946,041	$ 490,901	$ 6,830,665	$ 158,494	$ 6,989,159.05

ATTACHMENT C1 - POTABLE RATE MODEL

2048	22		$ -	$ (468,794)	$ (468,794)	$ 131.39	$ 946,041	$ 477,247	$ 7,307,912	$ 170,767	$ 7,478,678.41
2049	23		$ -	$ (482,858)	$ (482,858)	$ 131.39	$ 946,041	$ 463,183	$ 7,771,095	$ 182,698	$ 7,953,792.59
2050	24		$ -	$ (497,344)	$ (497,344)	$ 131.39	$ 946,041	$ 448,697	$ 8,219,792	$ 194,277	$ 8,414,069.43
2051	25		$ -	$ (512,264)	$ (512,264)	$ 131.39	$ 946,041	$ 433,777	$ 8,653,569	$ 205,495	$ 8,859,063.81
2052	26		$ -	$ (527,632)	$ (527,632)	$ 152.32	$ 1,096,721	$ 569,089	$ 9,222,658	$ 216,339	$ 9,438,997.07
2053	27		$ -	$ (543,461)	$ (543,461)	$ 152.32	$ 1,096,721	$ 553,260	$ 9,775,918	$ 230,566	$ 10,006,484.17
2054	28		$ -	$ (559,765)	$ (559,765)	$ 152.32	$ 1,096,721	$ 536,956	$ 10,312,874	$ 244,398	$ 10,557,271.72
2055	29		$ -	$ (576,558)	$ (576,558)	$ 152.32	$ 1,096,721	$ 520,163	$ 10,833,037	$ 257,822	$ 11,090,858.73
2056	30	Well Retooling	$ (224,463)	$ (593,855)	$ (818,317)	$ 152.32	$ 1,096,721	$ 278,404	$ 11,111,440	$ 270,826	$ 11,382,266.31
2057	31		$ -	$ (611,670)	$ (611,670)	$ 176.58	$ 1,271,400	$ 659,730	$ 11,771,170	$ 277,786	$ 12,048,956.34
2058	32		$ -	$ (630,020)	$ (630,020)	$ 176.58	$ 1,271,400	$ 641,380	$ 12,412,550	$ 294,279	$ 12,706,829.42
2059	33		$ -	$ (648,921)	$ (648,921)	$ 176.58	$ 1,271,400	$ 622,479	$ 13,035,029	$ 310,314	$ 13,345,343.15
2060	34		$ -	$ (668,388)	$ (668,388)	$ 176.58	$ 1,271,400	$ 603,012	$ 13,638,041	$ 325,876	$ 13,963,916.73
2061	35		$ -	$ (688,440)	$ (688,440)	$ 176.58	$ 1,271,400	$ 582,960	$ 14,221,001	$ 340,951	$ 14,561,951.97
2062	36		$ -	$ (709,093)	$ (709,093)	$ 204.71	$ 1,473,901	$ 764,808	$ 14,985,809	$ 355,525	$ 15,341,333.78
2063	37		$ -	$ (730,366)	$ (730,366)	$ 204.71	$ 1,473,901	$ 743,535	$ 15,729,344	$ 374,645	$ 16,103,988.99
2064	38		$ -	$ (752,277)	$ (752,277)	$ 204.71	$ 1,473,901	$ 721,624	$ 16,450,968	$ 393,234	$ 16,844,201.40
2065	39		$ -	$ (774,845)	$ (774,845)	$ 204.71	$ 1,473,901	$ 699,056	$ 17,150,024	$ 411,274	$ 17,561,297.72
2066	40		$ -	$ (798,091)	$ (798,091)	$ 204.71	$ 1,473,901	$ 675,810	$ 17,825,834	$ 428,751	$ 18,254,584.46
2067	41		$ -	$ (822,034)	$ (822,034)	$ 237.31	$ 1,708,655	$ 886,622	$ 18,712,456	$ 445,646	$ 19,158,101.59
2068	42		$ -	$ (846,695)	$ (846,695)	$ 237.31	$ 1,708,655	$ 861,961	$ 19,574,417	$ 467,811	$ 20,042,228.01
2069	43	Well Retooling	$ (329,631)	$ (872,095)	$ (1,201,727)	$ 237.31	$ 1,708,655	$ 506,929	$ 20,081,345	$ 489,360	$ 20,570,705.77
2070	44	Well to Tank Segment 1	$ (1,919,987)	$ (898,258)	$ (2,818,245)	$ 237.31	$ 1,708,655	$ (1,109,590)	$ 18,971,756	$ 502,034	$ 19,473,789.31
2071	45	Well to Tank Segment 2	$ (1,647,114)	$ (925,206)	$ (2,572,320)	$ 237.31	$ 1,708,655	$ (863,665)	$ 18,108,091	$ 474,294	$ 18,582,384.53
2072	46	Well to Tank Segment 3	$ (3,093,492)	$ (952,962)	$ (4,046,454)	$ 275.11	$ 1,980,800	$ (2,065,654)	$ 16,042,436	$ 452,702	$ 16,495,138.72
2073	47		$ -	$ (981,551)	$ (981,551)	$ 275.11	$ 1,980,800	$ 999,249	$ 17,041,685	$ 401,061	$ 17,442,746.25
2074	48	"S" Street	$ (2,278,786)	$ (1,010,998)	$ (3,289,784)	$ 275.11	$ 1,980,800	$ (1,308,984)	$ 15,732,701	$ 426,042	$ 16,158,743.36
2075	49	3850 E Street	$ (1,339,017)	$ (1,041,327)	$ (2,380,344)	$ 275.11	$ 1,980,800	$ (399,545)	$ 15,333,157	$ 393,318	$ 15,726,474.22
2076	50		$ -	$ (1,072,567)	$ (1,072,567)	$ 275.11	$ 1,980,800	$ 908,233	$ 16,241,389	$ 383,329	$ 16,624,718.21
2077	51	Street B	$ (1,160,001)	$ (1,104,744)	$ (2,264,746)	$ 318.93	$ 2,296,290	$ 31,544	$ 16,272,934	$ 406,035	$ 16,678,968.42
2078	52	Street A	$ (2,463,149)	$ (1,137,887)	$ (3,601,035)	$ 318.93	$ 2,296,290	$ (1,304,745)	$ 14,968,188	$ 406,823	$ 15,375,011.68

Horrocks.

ATTACHMENT C1 - POTABLE RATE MODEL

2079	53		$ -	$ (1,172,023)	$ (1,172,023)	$ 318.93	$ 2,296,290	$ 1,124,267	$ 16,092,455	$ 374,205	$ 16,466,659.77
2080	54	Tank Reconstruction	$ (9,734,118)	$ (1,207,184)	$ (10,941,302)	$ 318.93	$ 2,296,290	$ (8,645,012)	$ 7,447,443	$ 402,311	$ 7,849,754.33
2081	55		$ -	$ (1,243,399)	$ (1,243,399)	$ 318.93	$ 2,296,290	$ 1,052,891	$ 8,500,333	$ 186,186	$ 8,686,519.54
2082	56	Nordic Valley Way Segment 1	$ (2,359,864)	$ (1,280,701)	$ (3,640,565)	$ 369.73	$ 2,662,029	$ (978,536)	$ 7,521,798	$ 212,508	$ 7,734,305.85
2083	57	Nordic Valley Way Segment 2	$ (2,430,660)	$ (1,319,122)	$ (3,749,782)	$ 369.73	$ 2,662,029	$ (1,087,753)	$ 6,434,045	$ 188,045	$ 6,622,089.54
2084	58	Nordic Valley Way Segment 3	$ (2,503,580)	$ (1,358,696)	$ (3,862,276)	$ 369.73	$ 2,662,029	$ (1,200,246)	$ 5,233,798	$ 160,851	$ 5,394,649.34
2085	59		$ -	$ (1,399,457)	$ (1,399,457)	$ 369.73	$ 2,662,029	$ 1,262,572	$ 6,496,371	$ 130,845	$ 6,627,215.57
2086	60	Well Reconstruction	$ (7,881,878)	$ (1,441,441)	$ (9,323,319)	$ 369.73	$ 2,662,029	$ (6,661,289)	$ (164,919)	$ 162,409	$ (2,509.60)

Horrocks.

ATTACHMENT C2 - IRRIGATION RATE MODEL

Rates set to adequately and perpetually run, operate, and maintain the water system.

Date: 16 July 2026

Prepared by: Joshua Prettyman, PE

Average Operations Cost per ERU	$ 375	Projected Inflation	3.0%
Equivalent Residential Connections	600	Projected Interest Earnings	2.5%
Projected Operations Cost	$ 225,000	Rate Increase Cycle (Years)	5
Recommended Base Rate	$ 50.00		

Year		Projects	Project Cost	Operations Cost	Total Costs	Rate	Yearly Revenue	Yearly Balance	Reserves	Interest on Reserves	Balance
2027	1		$ -	$ (225,000)	$ (225,000)	$ 50.00	$ 360,000	$ 135,000	$ 135,000	$ -	$ 135,000.00
2028	2		$ -	$ (231,750)	$ (231,750)	$ 50.00	$ 360,000	$ 128,250	$ 263,250	$ 3,375	$ 266,625.00
2029	3		$ -	$ (238,703)	$ (238,703)	$ 50.00	$ 360,000	$ 121,298	$ 384,548	$ 6,581	$ 391,128.75
2030	4		$ -	$ (245,864)	$ (245,864)	$ 50.00	$ 360,000	$ 114,136	$ 498,684	$ 9,614	$ 508,297.61
2031	5		$ -	$ (253,239)	$ (253,239)	$ 50.00	$ 360,000	$ 106,761	$ 605,444	$ 12,467	$ 617,911.54
2032	6		$ -	$ (260,837)	$ (260,837)	$ 57.96	$ 417,339	$ 156,502	$ 761,946	$ 15,136	$ 777,082.55
2033	7		$ -	$ (268,662)	$ (268,662)	$ 57.96	$ 417,339	$ 148,677	$ 910,623	$ 19,049	$ 929,672.00
2034	8		$ -	$ (276,722)	$ (276,722)	$ 57.96	$ 417,339	$ 140,617	$ 1,051,240	$ 22,766	$ 1,074,005.97
2035	9		$ -	$ (285,023)	$ (285,023)	$ 57.96	$ 417,339	$ 132,315	$ 1,183,556	$ 26,281	$ 1,209,836.80
2036	10		$ -	$ (293,574)	$ (293,574)	$ 57.96	$ 417,339	$ 123,765	$ 1,307,320	$ 29,589	$ 1,336,909.38
2037	11		$ -	$ (302,381)	$ (302,381)	$ 67.20	$ 483,810	$ 181,429	$ 1,488,749	$ 32,683	$ 1,521,432.21
2038	12		$ -	$ (311,453)	$ (311,453)	$ 67.20	$ 483,810	$ 172,357	$ 1,661,106	$ 37,219	$ 1,698,325.21
2039	13		$ -	$ (320,796)	$ (320,796)	$ 67.20	$ 483,810	$ 163,014	$ 1,824,120	$ 41,528	$ 1,865,647.83
2040	14		$ -	$ (330,420)	$ (330,420)	$ 67.20	$ 483,810	$ 153,390	$ 1,977,510	$ 45,603	$ 2,023,112.99
2041	15		$ -	$ (340,333)	$ (340,333)	$ 67.20	$ 483,810	$ 143,477	$ 2,120,987	$ 49,438	$ 2,170,424.94
2042	16		$ -	$ (350,543)	$ (350,543)	$ 77.90	$ 560,868	$ 210,326	$ 2,331,313	$ 53,025	$ 2,384,337.47
2043	17		$ -	$ (361,059)	$ (361,059)	$ 77.90	$ 560,868	$ 199,809	$ 2,531,122	$ 58,283	$ 2,589,404.93
2044	18		$ -	$ (371,891)	$ (371,891)	$ 77.90	$ 560,868	$ 188,978	$ 2,720,100	$ 63,278	$ 2,783,377.72
2045	19		$ -	$ (383,047)	$ (383,047)	$ 77.90	$ 560,868	$ 177,821	$ 2,897,920	$ 68,002	$ 2,965,922.99
2046	20		$ -	$ (394,539)	$ (394,539)	$ 77.90	$ 560,868	$ 166,329	$ 3,064,250	$ 72,448	$ 3,136,697.92
2047	21		$ -	$ (406,375)	$ (406,375)	$ 90.31	$ 650,200	$ 243,825	$ 3,308,075	$ 76,606	$ 3,384,681.17

ATTACHMENT C2 - IRRIGATION RATE MODEL

2048	22		$ -	$ (418,566)	$ (418,566)	$ 90.31	$ 650,200	$ 231,634	$ 3,539,709	$ 82,702	$ 3,622,410.56
2049	23		$ -	$ (431,123)	$ (431,123)	$ 90.31	$ 650,200	$ 219,077	$ 3,758,785	$ 88,493	$ 3,847,278.18
2050	24		$ -	$ (444,057)	$ (444,057)	$ 90.31	$ 650,200	$ 206,143	$ 3,964,929	$ 93,970	$ 4,058,898.18
2051	25		$ -	$ (457,379)	$ (457,379)	$ 90.31	$ 650,200	$ 192,821	$ 4,157,750	$ 99,123	$ 4,256,873.13
2052	26		$ -	$ (471,100)	$ (471,100)	$ 104.69	$ 753,760	$ 282,660	$ 4,440,410	$ 103,944	$ 4,544,353.68
2053	27		$ -	$ (485,233)	$ (485,233)	$ 104.69	$ 753,760	$ 268,527	$ 4,708,937	$ 111,010	$ 4,819,947.20
2054	28		$ -	$ (499,790)	$ (499,790)	$ 104.69	$ 753,760	$ 253,970	$ 4,962,907	$ 117,723	$ 5,080,630.41
2055	29		$ -	$ (514,784)	$ (514,784)	$ 104.69	$ 753,760	$ 238,976	$ 5,201,883	$ 124,073	$ 5,325,955.99
2056	30		$ -	$ (530,227)	$ (530,227)	$ 104.69	$ 753,760	$ 223,533	$ 5,425,416	$ 130,047	$ 5,555,463.21
2057	31		$ -	$ (546,134)	$ (546,134)	$ 121.36	$ 873,814	$ 327,680	$ 5,753,097	$ 135,635	$ 5,888,731.97
2058	32		$ -	$ (562,518)	$ (562,518)	$ 121.36	$ 873,814	$ 311,296	$ 6,064,393	$ 143,827	$ 6,208,220.39
2059	33		$ -	$ (579,394)	$ (579,394)	$ 121.36	$ 873,814	$ 294,421	$ 6,358,814	$ 151,610	$ 6,510,423.67
2060	34		$ -	$ (596,775)	$ (596,775)	$ 121.36	$ 873,814	$ 277,039	$ 6,635,853	$ 158,970	$ 6,794,823.25
2061	35		$ -	$ (614,679)	$ (614,679)	$ 121.36	$ 873,814	$ 259,136	$ 6,894,989	$ 165,896	$ 7,060,885.03
2062	36		$ -	$ (633,119)	$ (633,119)	$ 140.69	$ 1,012,990	$ 379,871	$ 7,274,860	$ 172,375	$ 7,447,234.85
2063	37		$ -	$ (652,113)	$ (652,113)	$ 140.69	$ 1,012,990	$ 360,878	$ 7,635,738	$ 181,872	$ 7,817,609.50
2064	38		$ -	$ (671,676)	$ (671,676)	$ 140.69	$ 1,012,990	$ 341,314	$ 7,977,052	$ 190,893	$ 8,167,945.92
2065	39		$ -	$ (691,826)	$ (691,826)	$ 140.69	$ 1,012,990	$ 321,164	$ 8,298,217	$ 199,426	$ 8,497,642.99
2066	40		$ -	$ (712,581)	$ (712,581)	$ 140.69	$ 1,012,990	$ 300,409	$ 8,598,626	$ 207,455	$ 8,806,081.51
2067	41		$ -	$ (733,959)	$ (733,959)	$ 163.10	$ 1,174,334	$ 440,375	$ 9,039,001	$ 214,966	$ 9,253,966.84
2068	42		$ -	$ (755,977)	$ (755,977)	$ 163.10	$ 1,174,334	$ 418,356	$ 9,457,358	$ 225,975	$ 9,683,332.57
2069	43		$ -	$ (778,657)	$ (778,657)	$ 163.10	$ 1,174,334	$ 395,677	$ 9,853,035	$ 236,434	$ 10,089,468.50
2070	44		$ -	$ (802,016)	$ (802,016)	$ 163.10	$ 1,174,334	$ 372,317	$ 10,225,352	$ 246,326	$ 10,471,677.76
2071	45		$ -	$ (826,077)	$ (826,077)	$ 163.10	$ 1,174,334	$ 348,257	$ 10,573,609	$ 255,634	$ 10,829,242.54
2072	46		$ -	$ (850,859)	$ (850,859)	$ 189.08	$ 1,361,375	$ 510,515	$ 11,084,124	$ 264,340	$ 11,348,464.40
2073	47		$ -	$ (876,385)	$ (876,385)	$ 189.08	$ 1,361,375	$ 484,990	$ 11,569,114	$ 277,103	$ 11,846,216.95
2074	48	"S" Street	$ (2,278,786)	$ (902,676)	$ (3,181,463)	$ 189.08	$ 1,361,375	$ (1,820,088)	$ 9,749,026	$ 289,228	$ 10,038,253.35
2075	49	3850 E Street	$ (1,339,017)	$ (929,757)	$ (2,268,774)	$ 189.08	$ 1,361,375	$ (907,399)	$ 8,841,626	$ 243,726	$ 9,085,352.01
2076	50	Utility Outlet Reconstruction	$ (844,594)	$ (957,649)	$ (1,802,243)	$ 189.08	$ 1,361,375	$ (440,868)	$ 8,400,758	$ 221,041	$ 8,621,798.61
2077	51	Street B	$ (1,160,001)	$ (986,379)	$ (2,146,380)	$ 219.20	$ 1,578,206	$ (568,174)	$ 7,832,584	$ 210,019	$ 8,042,602.96
2078	52	Street A	$ (2,463,149)	$ (1,015,970)	$ (3,479,119)	$ 219.20	$ 1,578,206	$ (1,900,913)	$ 5,931,671	$ 195,815	$ 6,127,485.87

ATTACHMENT C2 - IRRIGATION RATE MODEL

2079	53	Dam Outlet Reconstruction	$ (1,083,866)	$ (1,046,449)	$ (2,130,315)	$ 219.20	$ 1,578,206	$ (552,109)	$ 5,379,562	$ 148,292	$ 5,527,854.19
2080	54		$ -	$ (1,077,843)	$ (1,077,843)	$ 219.20	$ 1,578,206	$ 500,363	$ 5,879,926	$ 134,489	$ 6,014,414.83
2081	55	Diversion Reconstruction	$ (1,043,345)	$ (1,110,178)	$ (2,153,523)	$ 219.20	$ 1,578,206	$ (575,317)	$ 5,304,608	$ 146,998	$ 5,451,606.62
2082	56	Nordic Valley Way Segment 1	$ (2,359,864)	$ (1,143,483)	$ (3,503,347)	$ 254.11	$ 1,829,573	$ (1,673,774)	$ 3,630,835	$ 132,615	$ 3,763,449.81
2083	57	Nordic Valley Way Segment 2	$ (2,430,660)	$ (1,177,788)	$ (3,608,448)	$ 254.11	$ 1,829,573	$ (1,778,874)	$ 1,851,960	$ 90,771	$ 1,942,731.17
2084	58	Nordic Valley Way Segment 3	$ (2,503,580)	$ (1,213,122)	$ (3,716,701)	$ 254.11	$ 1,829,573	$ (1,887,128)	$ (35,167)	$ 46,299	$ 11,131.58
2085	59		$ -	$ (1,249,515)	$ (1,249,515)	$ 254.11	$ 1,829,573	$ 580,058	$ 544,891	$ (879)	$ 544,011.66
2086	60		$ -	$ (1,287,001)	$ (1,287,001)	$ 254.11	$ 1,829,573	$ 542,573	$ 1,087,464	$ 13,622	$ 1,101,085.93

ATTACHMENT D – SOURCE DATA

FY 2020|21

Town of Daniel
Budgeting Worksheet
10 General Fund - 07/01/2020 to 06/30/2021
100.00% of the fiscal year has expired

	2018 Actual	2019 Actual	2020 Actual	2020 Budget	2021 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Taxes								
3110 Property taxes - current	40,593	41,512	41,312	40,000	0	40,000	40,000	
3120 Property taxes - prior years	3	1,455	633	1,000	0	1,000	0	
3130 General sales taxes	121,495	129,612	114,985	127,000	0	115,000	115,000	
3140 Eneregy tax revenue	25,806	26,091	23,977	23,000	0	24,000	23,000	
3141 Telecom tax revenue	8,308	7,128	5,211	6,000	0	6,400	8,500	
3170 Fee in lieu of property taxes	4,061	1,447	1,544	1,550	0	1,600	2,500	
Total Taxes	**200,266**	**207,245**	**187,662**	**198,550**	**0**	**188,000**	**189,000**	
Licenses and permits								
3210 Business licenses	1,920	2,160	1,650	2,000	0	2,000	2,000	
3221 Building permits	31,508	20,742	18,750	18,000	0	30,000	30,000	
Total Licenses and permits	**33,428**	**22,902**	**20,400**	**20,000**	**0**	**32,000**	**32,000**	
Intergovernmental revenue								
3356 Class C road allotment	64,827	69,424	58,326	60,000	0	45,000	60,000	
Total Intergovernmental revenue	**64,827**	**69,424**	**58,326**	**60,000**	**0**	**45,000**	**60,000**	
Interest								
3610 Interest earnings	6,524	13,299	8,050	7,500	0	6,000	5,000	
Total Interest	**6,524**	**13,299**	**8,050**	**7,500**	**0**	**6,000**	**5,000**	
Miscellaneous revenue								
3690 Miscellaneous revenue	73	0	0	0	0	0	0	
3803 Impact Fees - Transportation	4,992	0	2,496	2,496	0	5,000	7,488	
Total Miscellaneous revenue	**5,065**	**0**	**2,496**	**2,496**	**0**	**5,000**	**7,488**	
Contributions and transfers								
3990 Fund balance appropriated (budget use only)	0	0	0	57,000	0	0	0	
Total Contributions and transfers	**0**	**0**	**0**	**57,000**	**0**	**0**	**0**	
Total Revenue:	**310,110**	**312,870**	**276,934**	**345,546**	**0**	**276,000**	**293,488**	
Expenditures:								
Administrative								
4141.110 Admin Salaries & wages	71,829	81,242	76,815	92,000	0	95,000	95,000	
4141.130 Admin Payroll taxes	3,867	5,634	5,477	7,000	0	8,000	8,000	
4141.131 Admin Employee benefits	5,160	10,576	9,354	10,000	0	11,000	10,000	
4141.210 Admin Dues & subscriptions	1,629	3,938	3,546	4,000	0	4,000	4,000	
4141.211 Admin Commissions & fees	529	641	424	500	0	1,000	1,000	
4141.212 Admin Taxes & licenses	200	0	0	0	0	0	200	
4141.220 Admin Advertising	962	1,144	553	1,000	0	1,000	1,000	
4141.230 Admin Travel	0	0	0	0	0	1,500	500	
4141.231 Admin Training	390	559	730	1,000	0	2,000	2,000	
4141.232 Admin Meals and entertainment	0	0	0	0	0	500	500	
4141.240 Admin Office supplies	8,192	1,361	1,372	1,500	0	2,500	5,000	
4141.241 Office Rental	1,400	2,200	2,200	2,400	0	2,400	2,400	
4141.280 Admin Utilities	1,238	1,139	988	1,100	0	1,100	1,100	
4141.310 Admin IT Services	2,000	450	1,388	2,000	0	3,000	3,000	

Town of Daniel
Budgeting Worksheet
10 General Fund - 07/01/2020 to 06/30/2021
100.00% of the fiscal year has expired

	2018 Actual	2019 Actual	2020 Actual	2020 Budget	2021 Actual	Original Budget	Revised Budget	Worksheet Notes
4141.311 Admin Legal	17,204	57,647	130,351	135,000	0	60,000	60,000	
4141.312 Admin Accounting/Auditing	3,500	3,500	3,600	3,600	0	5,500	5,500	
4141.313 Admin Engineering	41,133	31,691	35,224	50,000	0	35,000	35,000	
4141.440 Admin Supplies	0	0	185	200	0	1,000	0	
4141.510 Admin Insurance	7,715	13,541	1,288	8,500	0	9,500	8,000	
4141.550 Admin Bank charges	314	113	521	600	0	600	300	
4141.610 Admin Miscellaneous	64	0	0	0	0	0	100	
Total Administrative	**167,326**	**215,376**	**274,016**	**320,400**	**0**	**244,600**	**242,600**	
Highways								
4410.110 Public Works Salaries & wages	12,425	11,781	8,827	10,000	0	15,000	15,000	
4410.130 Public Works Payroll taxes	951	901	675	1,000	0	1,200	1,500	
4410.131 Public Works Employee Benefits	2,286	2,176	1,630	2,100	0	2,000	2,100	
4410.212 Public Works Taxes & licenses	0	0	0	0	0	0	350	
4410.213 Public Works Blue stakes	231	138	258	500	0	500	500	
4410.250 Public Works Supplies, repairs & maintenance	10,258	6,535	256	500	0	10,000	10,000	
4410.251 Public Works Weed Chemicals	354	0	0	0	0	500	3,000	
4410.260 Public Works Snow Removal	7,500	17,780	10,639	11,000	0	15,000	15,000	
4410.313 Public Works Engineering	5,261	0	0	0	0	5,000	3,000	
4410.450 Public Works Impact fee expenditures	0	1,387	0	0	0	0	0	
4410.740 Public Works Road Projects	0	0	0	0	0	30,000	0	
Total Highways	**39,266**	**40,698**	**22,285**	**25,100**	**0**	**79,200**	**50,450**	
Total Expenditures:	**206,592**	**256,074**	**296,301**	**345,500**	**0**	**323,800**	**293,050**	
Total Change In Net Position	**103,518**	**56,796**	**(19,367)**	**46**	**0**	**(47,800)**	**438**	

Town of Daniel
Budgeting Worksheet
51 Water Fund - 07/01/2020 to 06/30/2021
100.00% of the fiscal year has expired

	2018 Actual	2019 Actual	2020 Actual	2020 Budget	2021 Actual	Original Budget	Revised Budget	Worksheet Notes
Income or Expense								
Income From Operations:								
Operating income								
5140 Water services	80,901	85,226	70,143	75,000	0	80,000	75,000	
5310 Connection costs	0	50	0	0	0	0	0	
5410 Late penalties and fees	162	638	140	0	0	0	0	
5495 Other operating income	541	0	0	0	0	0	0	
Total Operating income	**81,604**	**85,914**	**70,283**	**75,000**	**0**	**80,000**	**75,000**	
Operating expense								
6110 Water Salaries & wages	8,103	8,201	7,249	9,000	0	11,000	9,000	
6130 Water Employee taxes & benefits	620	627	555	750	0	1,200	1,000	
6210 Water Dues & memberships	510	0	0	0	0	600	550	
6230 Water Mileage	192	59	0	0	0	500	500	
6231 Water Conferences	0	0	183	200	0	1,500	1,500	
6240 Water Offices supplies	897	1,213	1,463	1,800	0	3,000	2,000	
6280 Water Utilities	3,478	3,387	3,245	4,000	0	4,000	4,000	
6310 Water IT Services	918	375	2,072	2,500	0	2,000	1,000	
6311 Water Legal & professional	81	0	0	0	0	1,000	4,000	
6313 Water Engineering	11,906	9,568	7,259	12,500	0	10,000	12,500	
6420 Water Testing	2,182	2,262	348	500	0	2,200	2,700	
6421 Water Sampling	525	2,499	1,828	2,300	0	2,000	1,800	
6440 Water Supplies	1,050	0	0	200	0	200	200	
6450 Water Repair & maintenance	470	867	267	500	0	5,000	10,000	
6510 Water Insurance	2,290	0	0	0	0	0	1,500	
6690 Water Depreciation expense	90,941	92,595	0	0	0	0	0	
Total Operating expense	**124,163**	**121,653**	**24,469**	**34,250**	**0**	**44,200**	**52,250**	
Total Income From Operations:	**(42,559)**	**(35,739)**	**45,814**	**40,750**	**0**	**35,800**	**22,750**	
Non-Operating Items:								
Non-operating income								
5520 Water Impact fees	13,263	30,000	11,750	11,750	0	20,000	20,000	
5610 Interest income	1,812	2,847	1,863	1,800	0	1,700	800	
Total Non-operating income	**15,075**	**32,847**	**13,613**	**13,550**	**0**	**21,700**	**20,800**	
Non-operating expense								
6740 Water Shares Purchase	0	0	0	0	0	11,000	0	
6810 Water Principal expense	0	0	0	47,000	0	47,000	40,000	
6820 Water Interest expense	4,081	4,930	4,740	5,000	0	5,000	5,000	
6910 Water Contigency fund	0	0	0	0	0	0	4,500	
6920 Water Capital facility R & R	0	0	11,200	13,500	0	0	3,500	
Total Non-operating expense	**4,081**	**4,930**	**15,940**	**65,500**	**0**	**63,000**	**53,000**	
Total Non-Operating Items:	**10,994**	**27,917**	**(2,327)**	**(51,950)**	**0**	**(41,300)**	**(32,200)**	
Total Income or Expense	**(31,565)**	**(7,822)**	**43,487**	**(11,200)**	**0**	**(5,500)**	**(9,450)**	

Town of Daniel
Budgeting Worksheet
52 Storm Haven Water - 07/01/2020 to 06/30/2021
100.00% of the fiscal year has expired

	2018 Actual	2019 Actual	2020 Actual	2020 Budget	2021 Actual	Original Budget	Revised Budget	Worksheet Notes
Income or Expense								
Income From Operations:								
Operating income								
5140 SH Water services	32,363	34,800	28,991	27,000	0	27,000	27,000	
5150 SH Sewer services	7,290	8,640	7,200	8,000	0	10,000	6,000	
Total Operating income	**39,653**	**43,440**	**36,191**	**35,000**	**0**	**37,000**	**33,000**	
Operating expense								
6110 SH Water Salaries & wages	5,685	3,856	4,288	5,500	0	6,000	10,000	
6130 SH Water Employee benefits	435	295	328	500	0	600	600	
6230 SH Water Mileage	171	104	0	0	0	200	400	
6240 SH Water Offices supplies	561	500	755	800	0	1,200	700	
6280 SH Water Utilities	1,856	2,461	2,545	3,000	0	2,500	2,000	
6310 SH Water IT Services	375	375	891	900	0	1,000	400	
6311 SH Water Legal & professional	54	0	0	0	0	0	1,000	
6313 SH Water Engineering	14,808	28,723	29,610	35,000	0	35,000	35,000	
6420 SH Water Testing	644	2,573	3,137	4,000	0	4,000	4,000	
6421 SH Water Sampling	363	905	1,440	1,800	0	1,800	1,800	
6450 SH Water Repair & maintenance	10,408	5,675	304,159	304,159	0	27,000	20,000	
6451 SH Sewer Repair & maintenance	0	0	418	500	0	5,000	0	
6510 SH Water Insurance	54	0	0	0	0	0	100	
Total Operating expense	**35,414**	**45,467**	**347,571**	**356,159**	**0**	**84,300**	**76,000**	
Total Income From Operations:	**4,239**	**(2,027)**	**(311,380)**	**(321,159)**	**0**	**(47,300)**	**(43,000)**	
Non-Operating Items:								
Non-operating income								
5510 SH Capital grants	0	0	295,764	295,764	0	0	0	
Total Non-operating income	**0**	**0**	**295,764**	**295,764**	**0**	**0**	**0**	
Total Non-Operating Items:	**0**	**0**	**295,764**	**295,764**	**0**	**0**	**0**	
Total Income or Expense	**4,239**	**(2,027)**	**(15,616)**	**(25,395)**	**0**	**(47,300)**	**(43,000)**	

PUBLIC HEARING

This notice is hereby given of a public hearing to receive public comment on adopting the Fountain Green City proposed fiscal year 2026-2027 operating budget, along with adopting the certified tax rate proposed by Sanpete County.

Fountain Green City's General Fund revenues and expenditures balance: $1,285,540.00. This amount includes a 3% COLA increase for all city employees.

The hearing will begin at 6:00 p.m., Thursday, June 18, 2026, at the Fountain Green City Hall, 375 N. State. If you are unable to attend the public hearings, Fountain Green City Council welcomes any written comments that can be delivered or mailed to Fountain Green City C/O Michelle Walker, Recorder at 375 N. State, PO Box 97, Fountain Green, 84632, during regular posted business hours or emailed to frontdesk@fountaingreencity.gov.

You may view a copy of the proposed 2026-2027 budget at the city office during regular business hours, on our webpage at www.fountaingreencity.gov, and online at the Utah Public Notice Website: https://utah.gov/pmn/ndex.html.

Dated this 9th day of June, 2026

/s/Michelle Walker

Fountain Green City Recorder

Fountain Green City
State Budget Report
10 General - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Change In Net Position			
Revenue:			
Taxes			
3110 G PROPERTY TAXES	96,978.59	100,225.00	100,000.00
3120 G PROPERTY TAXES DELINQUENT	4,157.99	8,158.00	7,400.00
3130 G SALES & USE TAX	231,573.22	222,548.00	243,372.00
3140 G FRANCHISE TAX	49,846.87	46,200.00	45,750.00
3170 G FEE IN LIEU OF TAXES	12,331.74	14,896.00	16,404.00
3171 CIRCUIT BREAKER TAX	847.39		847.00
Total Taxes	**395,735.80**	**392,027.00**	**413,773.00**
Licenses and permits			
3210 G BUSINESS LICENSE	3,105.00	2,895.00	2,100.00
3212 FOOD TRUCK PERMIT	20.00	20.00	36.00
3225 G ANIMAL LICENSE	3,165.00	3,685.00	3,000.00
3226 ANIMAL CONTROL FEES/FINES	205.00	115.00	550.00
3227 CODE ENFORCEMENT			150.00
Total Licenses and permits	**6,495.00**	**6,715.00**	**5,836.00**
Intergovernmental revenue			
3340 G STATE GRANT			537,875.00
3380 G FIRE CONTRACTS		12,796.00	
3381 G WILDLAND FIRES		2,966.00	
Total Intergovernmental revenue		**15,762.00**	**537,875.00**
Charges for services			
3445 G LANDFILL REVENUE	23,178.90	23,546.00	23,450.00
3446 G UT DEPT OF WATER QUALITY REVENUE			4,576.00
3465 G FIRE DISTRICT REVENUE	10,812.48	1,204.00	
3470 G PARK FEES	475.00	650.00	500.00
3480 G SALE OF CEMETERY LOTS			2,000.00
3481 OPENING & CLOSING CEMETERY	7,150.00	9,950.00	5,000.00
3482 P&Z SUNDRY REVENUE	745.00	940.00	720.00
3490 G CEMETERY- PERPETUAL CARE	3,700.00	12,970.00	5,000.00
Total Charges for services	**46,061.38**	**49,260.00**	**41,246.00**
Fines and forfeitures			
3510 G PENALTIES/FINES - COURT	18,976.67	8,353.00	10,000.00
3520 G PENALTIES/FINES - BAIL	(2,010.00)		
Total Fines and forfeitures	**16,966.67**	**8,353.00**	**10,000.00**
Interest			
1569 Library Interest Earnings		25.00	
3224 Animal Control Interest Earnings		25.00	
3610 G INTEREST EARNINGS	91,727.84	85,000.00	71,000.00
Total Interest	**91,727.84**	**85,050.00**	**71,000.00**
Miscellaneous revenue			
3172 G CELL TOWER		11,742.00	16,800.00
3615 G HISTORY BOOK	290.00	246.00	200.00
3621 G CITY HALL RENT	1,730.00	1,525.00	2,000.00
3622 G THEATER AND DANCE HALL	4,100.00	10,225.00	5,600.00
3625 G NATIVITY DONATIONS	300.00		
3626 G LAMB DAY DONATIONS			30,000.00
3627 LAMB DAY FIREWORKS	2,000.00	2,000.00	2,000.00
3630 G MISS FOUNTAIN GREEN REVENUE	410.00		
3640 G SALE OF ASSETS		158,476.00	
3687 G LDRA community assitance reimbursement critical	69,631.46		
3690 G MISCELLANEOUS REVENUE	24,307.92	6,000.00	20,000.00
3872 G THEATER PLAY FEES DONATIONS	1,663.10		
Total Miscellaneous revenue	**104,432.48**	**190,214.00**	**76,600.00**
Contributions and transfers			
3811 G TRANSFER FROM WATER	14,000.00		

	2025 Actual	2026 Budget	2027 Budget
3812 G TRANSFER FROM SEWER	4,000.00		
3890 G FUND BAL TO BE APPROP			129,210.00
Total Contributions and transfers	**18,000.00**		**129,210.00**
Total Revenue:	**679,419.17**	**747,381.00**	**1,285,540.00**
Expenditures:			
General government			
Council			
4110.110 Council SALARIES & WAGES	2,620.00	2,780.00	2,400.00
4110.290 Council CITY PARTY	1,561.40	3,306.00	3,000.00
4110.630 Council CONTRIBUTIONS/SPONSORSHIP	3,543.55	3,388.00	
Total Council	**7,724.95**	**9,474.00**	**5,400.00**
Court			
4120.110 Court CLERK SALARIES, WAGES	3,600.00	3,300.00	3,600.00
4120.111 Court JUDGE'S SALARY	6,239.20	7,035.00	9,400.00
4120.130 Court EMPLOYEE BENEFITS	314.85	252.00	250.00
4120.230 Court TRAVEL & TRAINING	76.21	225.00	838.00
4120.240 Court OFFICE SUPPLIES & EXPENSE	498.41	505.00	
Total Court	**10,728.67**	**11,317.00**	**14,088.00**
Administrative			
4140.110 Admin SALARIES & WAGES	34,917.36	29,293.00	30,172.00
4140.111 Admin CLERK SALARIES & WAGES	12,103.57	14,478.00	19,046.00
4140.130 Admin EMPLOYEE BENEFITS	32,853.80	26,850.00	24,000.00
4140.131 Admin CLERK EMPLOYEE BENEFITS	916.80	1,050.00	950.00
4140.210 Admin BOOKS, MEMBERSHIPS & DUES	1,786.59	1,468.00	2,000.00
4140.220 Admin PUBLIC NOTICES	342.00	2,658.00	2,500.00
4140.230 Admin TRAVEL & TRAINING	1,543.52	2,400.00	2,400.00
4140.240 Admin OFFICE SUPPLIES & EXPENSE	3,321.04	3,000.00	5,000.00
4140.250 Admin TECH SUPPORT/SOFTWARE	22,479.99	13,000.00	20,000.00
4140.255 Admin FUEL & OIL	618.18	750.00	750.00
4140.260 Admin BLDGS & GROUNDS - SUPPLY/MAINT	14,656.88	12,000.00	12,000.00
4140.270 Admin UTILITIES	9,621.13	12,000.00	10,000.00
4140.280 Admin TELEPHONE	5,762.60	6,000.00	6,000.00
4140.305 Admin ATTORNEY	15,850.34	10,000.00	1,000.00
4140.315 Admin LEGAL, AUDITING	1,875.00	1,950.00	2,200.00
4140.540 Admin BANK CHARGES, PENALTIES	8,408.09	3,000.00	5,527.00
4140.740 Admin CAPITAL OUTLAY		1,326.00	
Total Administrative	**167,056.89**	**141,223.00**	**143,545.00**
Non-Departmental			
4150.260 NonDep BLDGS & GROUNDS - SUPPLY/MAINT	2,158.66	3,000.00	2,200.00
4150.340 NonDep ELECTIONS	701.00	1,500.00	800.00
4150.510 NonDep INSURANCE, PROPERTY, LIABILITY	25,708.30	26,000.00	28,000.00
4150.620 NonDep DUP	18,466.73	5,000.00	5,890.00
4150.635 NonDep LIBRARY SUPPLIES	450.00	450.00	450.00
4150.640 NonDep LIBRARY STORY HOUR	1,385.06	2,500.00	2,000.00
4150.645 NonDep LIBRARY DIRECTOR	9,556.98	16,068.00	16,550.00
4150.660 NonDep MISS FOUNTAIN GREEN	5,437.02	6,500.00	6,500.00
4150.665 NonDep LION'S CLUB	500.00	500.00	500.00
4150.680 NonDep FIRE DISTRICT	5,956.50		
4150.690 NonDep COUNTY LANDFILL	15,123.60	20,000.00	15,493.00
4150.695 NonDep OTHER CHARGES	7,367.24	12,000.00	18,000.00
4150.700 NonDep LDRA COMMUNITY ASSISTANCE REIMBURSEMENT CRI	83,999.11	75,000.00	
Total Non-Departmental	**176,810.20**	**168,518.00**	**96,383.00**
Planning and zoning			
4180.110 P&Z WAGES AND SALARIES	4,175.79	12,600.00	600.00
4180.130 P&Z EMPLOYEE BENEFITS	319.43	300.00	300.00
4180.250 P&Z OTHER EXPENSES	352.98	1,500.00	1,500.00
Total Planning and zoning	**4,848.20**	**14,400.00**	**2,400.00**
Total General government	**367,168.91**	**344,932.00**	**261,816.00**

	2025 Actual	2026 Budget	2027 Budget
Public safety			
Police			
4210.110 Police Salaries	2,151.38		
4210.130 Police Employee Benefits	188.16		
4210.350 Police CONTRACT SERVICES	125,000.00	114,258.00	130,000.00
4210.400 Police CODE ENFORCEMENT			1,000.00
4210.450 Police ANIMAL CONTROL EXPENSES	4,861.49	5,000.00	5,000.00
Total Police	**132,201.03**	**119,258.00**	**136,000.00**
Fire			
4220.110 Fire SALARIES & WAGES	3,000.00	3,090.00	3,183.00
4220.230 Fire TRAVEL & TRAINING	1,330.96	1,500.00	1,000.00
4220.240 Fire VOLUNTEERS	306.88	300.00	300.00
4220.250 Fire EQUIPMENT - SUPPLY/MAINT	17,045.40	10,000.00	12,000.00
4220.255 Fire FUEL & OIL	2,916.66	3,000.00	3,500.00
4220.260 Fire FIREWORKS	4,045.14	4,000.00	4,000.00
4220.270 Fire UTILITIES	2,741.24	2,500.00	2,700.00
4220.400 Fire EMT'S		1,796.00	
4220.410 Fire WILDFIRE PREPAREDNESS			6,500.00
4220.610 Fire UNIFORM ALLOWANCE	3,080.85	7,000.00	10,000.00
Total Fire	**34,467.13**	**33,186.00**	**43,183.00**
Total Public safety	**166,668.16**	**152,444.00**	**179,183.00**
Highways and public improvements			
Highways			
4410.260 Streets STREET MAINT	14.36		
Total Highways	**14.36**		
Total Highways and public improvements	**14.36**		
Parks, recreation, and public property			
Parks & Recreation			
4510.110 Parks SALARIES & WAGES	2,749.68	3,000.00	3,000.00
4510.130 Parks EMPLOYEE BENEFITS	240.48	300.00	300.00
4510.255 Parks FUEL & OIL	194.91	500.00	500.00
4510.260 Parks BLDGS & GROUNDS - SUPPLY/MAINT	5,272.16	10,000.00	10,000.00
4510.270 Parks UTILITIES	2,411.70	1,850.00	1,800.00
4510.740 Parks CAPITAL OUTLAY	4,165.00	10,000.00	661,085.00
Total Parks & Recreation	**15,033.93**	**25,650.00**	**676,685.00**
Theatre			
4520.250 Theatre/Dance EQUIPMENT - SUPPLY/MAINT	929.60	1,700.00	1,500.00
4520.260 Theatre/Dance BLDGS & GROUNDS - SUPPLY/MAINT	14,839.97	25,000.00	15,000.00
4520.270 Theatre/Dance UTILITIES	9,850.51	6,000.00	6,000.00
4520.280 Theatre/Dance TELEPHONE	545.01	600.00	550.00
Total Theatre	**26,165.09**	**33,300.00**	**23,050.00**
Cemetery			
4590.110 Cemetery SALARIES & WAGES	1,669.55	4,120.00	4,120.00
4590.111 Cemetery SEXTON WAGES	3,273.69	4,100.00	6,000.00
4590.130 Cemetery EMPLOYEE BENEFITS	146.01	200.00	200.00
4590.255 Cemetery FUEL & OIL	1,091.38	1,100.00	1,100.00
4590.260 Cemetery BLDGS & GROUNDS - SUPPLY/MAINT	5,810.69	4,000.00	4,000.00
4590.270 Cemetery UTILITIES	155.60	150.00	
4590.740 Cemetery CAPITAL OUTLAY			36,000.00
Total Cemetery	**12,146.92**	**13,670.00**	**51,420.00**
Total Parks, recreation, and public property	**53,345.94**	**72,620.00**	**751,155.00**
Debt service			
4150.810 NonDep DEBT SERVICE - PRINCIPAL	5,000.00		
4150.815 NonDep DEBT SERVICE - INTEREST	125.00		
Total Debt service	**5,125.00**		
Transfers			

	2025 Actual	2026 Budget	2027 Budget
4810.910 Transfer to MBA		42,710.00	43,050.00
4810.941 Transfer to Capital Projects	86,150.00	14,923.00	50,336.00
Total Transfers	**86,150.00**	**57,633.00**	**93,386.00**
Total Expenditures:	**678,472.37**	**627,629.00**	**1,285,540.00**
Total Change In Net Position	**946.80**	**119,752.00**	

Fountain Green City
State Budget Report
21 Roads - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Change In Net Position			
Revenue:			
Taxes			
3135 R TRANSPORTATION TAX	19,935.47	21,456.00	21,000.00
Total Taxes	**19,935.47**	**21,456.00**	**21,000.00**
Intergovernmental revenue			
3340 STATE GRANT	70,000.00		
3356 R STATE ROAD FUND ALLOTMENT	154,301.17	160,000.00	159,145.00
Total Intergovernmental revenue	**224,301.17**	**160,000.00**	**159,145.00**
Miscellaneous revenue			
3640 SALE OF ASSETS	12,000.00		
Total Miscellaneous revenue	**12,000.00**		
Contributions and transfers			
3841 Transfer from Capital Projects Fund	177,066.00	20,639.00	
3851 Transfer from Water Fund	3,825.00	3,825.00	5,000.00
3852 Transfer from Sewer Fund	3,492.00	4,677.00	4,800.00
3931 Fund balance appropriation		251,264.00	
Total Contributions and transfers	**184,383.00**	**280,405.00**	**9,800.00**
Total Revenue:	**440,619.64**	**461,861.00**	**189,945.00**
Expenditures:			
Highways and public improvements			
Highways			
4410.110 Streets SALARIES & WAGES	4,424.44	4,000.00	4,000.00
4410.130 Streets EMPLOYEE BENEFITS	87.16	200.00	200.00
4410.250 Streets EQUIPMENT - SUPPLY/MAINT	14,069.79	8,500.00	14,000.00
4410.255 Streets FUEL & OIL	3,152.66	4,800.00	4,800.00
4410.260 Streets STREET MAINT	187,281.81	300,000.00	5,000.00
4410.280 Streets TELEPHONE	462.46	350.00	
4410.420 Streets STREET LIGHTS	15,100.90	11,000.00	14,000.00
4410.740 Streets CAPITAL OUTLAY	206,382.98	129,370.00	
Total Highways	**430,962.20**	**458,220.00**	**42,000.00**
Total Highways and public improvements	**430,962.20**	**458,220.00**	**42,000.00**
Miscellaneous			
4410.900 Appropriated increase in fund balance			147,945.00
Total Miscellaneous			**147,945.00**
Total Expenditures:	**430,962.20**	**458,220.00**	**189,945.00**
Total Change In Net Position	**9,657.44**	**3,641.00**	

Fountain Green City
State Budget Report
51 Water - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Income or Expense			
Income From Operations:			
Operating income			
5111 W WATER SALES	288,813.20	225,000.00	253,000.00
5121 W PENALTY & FEES	14,298.25	4,000.00	9,000.00
5141 W NEW METER FEE	1,949.00	3,500.00	3,500.00
5149 W MISCELLANEOUS REVENUE	2,727.20		
Total Operating income	**307,787.65**	**232,500.00**	**265,500.00**
Operating expense			
6110.6171 W SALARIES & WAGES - SUPERVISOR	49,157.05	50,389.00	51,900.00
6111.6171 W SALARIES & WAGES - BILLING	10,265.28	14,068.00	14,485.00
6130.6171 W EMPLOYEE BENEFITS - SUPERVISOR	27,970.50	20,000.00	18,350.00
6131.6171 W EMPLOYEE BENEFITS - BILLING	4,850.52	1,600.00	3,260.00
6210.6171 W DUES, MEMBERSHIPS	10,217.63	11,500.00	11,500.00
6240.6171 W OFFICE SUPPLIES & EXPENSE	1,484.63	2,700.00	2,700.00
6255.6131 W FUEL & OIL	1,810.73	2,000.00	2,100.00
6280.6171 W UTILITIES	1,816.57	2,500.00	2,100.00
6290.6171 W TELEPHONE	317.95	150.00	425.00
6310.6171 W PROFESSIONAL SERVICES	4,308.32	5,100.00	5,100.00
6330.6171 W TRAVEL, TRAINING		500.00	500.00
6350 W MAINTENANCE, REPAIRS, SUPPLIES	13,718.89	10,000.00	10,000.00
6420.6131 W CHEMICALS & TESTING	1,702.00	3,000.00	2,500.00
6710.6131 W DEPRECIATION	77,865.24	79,200.00	81,557.00
Total Operating expense	**205,485.31**	**202,707.00**	**206,477.00**
Total Income From Operations:	**102,302.34**	**29,793.00**	**59,023.00**
Non-Operating Items:			
Non-operating income			
5152 W WATER IMPACT FEES	10,000.00	10,000.00	15,000.00
Total Non-operating income	**10,000.00**	**10,000.00**	**15,000.00**
Non-operating expense			
6820.6100 W INTEREST EXPENSE	18,310.87	15,000.00	15,000.00
Total Non-operating expense	**18,310.87**	**15,000.00**	**15,000.00**
Transfers out			
6910.6100 W TRANSFER TO General FUND	14,000.00		
6910.6310 W TRANSFER to Road Fund	3,825.00	3,825.00	5,000.00
Total Transfers out	**17,825.00**	**3,825.00**	**5,000.00**
Total Non-Operating Items:	**(26,135.87)**	**(8,825.00)**	**(5,000.00)**
Total Income or Expense	**76,166.47**	**20,968.00**	**54,023.00**

Fountain Green City
State Budget Report
52 Sewer - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Income or Expense			
Income From Operations:			
Operating income			
5201 S SEWER SERVICES	157,002.32	150,000.00	145,000.00
Total Operating income	**157,002.32**	**150,000.00**	**145,000.00**
Operating expense			
6110.6271 S SALARIES & WAGES - SUPERVISOR	16,571.23	17,374.00	17,300.00
6111.6271 S SALARIES & WAGES - BILLING	3,444.42	4,689.00	4,828.00
6130.6271 S EMPLOYEE BENEFITS - SUPERVISOR	10,156.04	5,500.00	5,000.00
6131.6271 S EMPLOYEE BENEFITS - BILLING	795.56	600.00	850.00
6210.6271 S BOOKS & MEMBERSHIPS	406.72	200.00	300.00
6240.6271 S OFFICE SUPPLIES & EXPENSE	1,316.63	2,500.00	2,000.00
6251.6271 S CLOTHING ALLOWANCE	366.95	400.00	400.00
6255.6271 S FUEL & OIL	1,739.08	2,500.00	2,500.00
6280.6271 S UTILITIES	821.08	900.00	950.00
6290.6271 S TELEPHONE	512.28	400.00	400.00
6310.6271 S PROFESSIONAL SERVICES	4,708.36	4,500.00	4,200.00
6350 S CURRENT MAINTENANCE, REPAIR, MATERIALS	21,876.91	8,500.00	8,510.00
6420.6201 S CHEMICALS & TESTING		1,021.00	750.00
6710.6201 S DEPRECIATION	80,875.68	80,876.00	84,567.00
Total Operating expense	**143,590.94**	**129,960.00**	**132,555.00**
Total Income From Operations:	**13,411.38**	**20,040.00**	**12,445.00**
Non-Operating Items:			
Non-operating income			
5252 S SEWER IMPACT FEES	7,086.00	6,000.00	44,268.00
Total Non-operating income	**7,086.00**	**6,000.00**	**44,268.00**
Non-operating expense			
6820.6200 S DEBT SERVICE - INTEREST	11,615.59	9,540.00	
Total Non-operating expense	**11,615.59**	**9,540.00**	
Transfers out			
6910.6200 S TRANSFER TO GENERAL FUND	4,000.00		
6910.6310 S Transfer to Road Fund	3,492.00	4,677.00	4,800.00
Total Transfers out	**7,492.00**	**4,677.00**	**4,800.00**
Total Non-Operating Items:	**(12,021.59)**	**(8,217.00)**	**39,468.00**
Total Income or Expense	**1,389.79**	**11,823.00**	**51,913.00**

RESOLUTION 2025-06

A RESOLUTION APPROVING THE TENTATIVE FY 2025-2026 BUDGET

WHEREAS, Gunnison City is a fifth-class city of the State of Utah, Sanpete County; and

WHEREAS, The Gunnison City Council caused that its FY 2025-2026 fiscal year budget be prepared in accordance with municipal fiscal procedures outlined in State code; and

WHEREAS, The Gunnison City Council conducted a properly noticed public hearing on the tentative budget in accordance with municipal fiscal procedures outlined in state code.

NOW THEREFORE, BE IT HEREBY RESOLVED by the Gunnison City Council

1. The document attached hereto as Exhibit A, which by this reference is made part hereof, shall represent the tentative FY 2025-2026 fiscal year budget.

2. This resolution shall become effective upon passage.

PASSED by the City Council of the City of Gunnison, Utah this 7th day of May 2025.

____
Lori Nay, Mayor

ATTEST
____
Valerie Andersen, City Recorder

Councilmember	Donald	Childs	Yes
Councilmember	Shawn	Crane	Yes
Councilmember	Stella	Hill	Yes
Councilmember	Michael	Wanner	Yes

TENTATIVE 2025-2026 BUDGET

for public hearing review
May 7, 2025

Contents

Budget Message

April 15, 2025

Gunnison City is a fifth-class city of the State of Utah and subject to the Uniform Fiscal Procedures Act of Utah Cities (Utah Code Annotated (UCA) §10-6). Under the Act, Gunnison is required to prepare a Tentative Budget for the elected officials and public to consider before adopting a final budget at the end of June each year.
The preparation of this document is a result of the knowledge, experience, and professionalism of the city's department heads and council members. It includes a slimming of expenses in most departments while trying to address major capital expenses and ongoing facility maintenance needs. As always, the primary goal is to provide the best services possible with a sensitivity to the financial impacts that result on families, individuals, and businesses.

This budget is based on financial data from ongoing operations and forecasting of necessary revenues and expenses. Historic spending activities, trends, market conditions, demographic changes, and contractual obligations were considered. Finally, the City Council's priorities and strategic spending initiatives were incorporated to align efficiencies and spending that support the city's vision of having "Progress with Purpose."

Budget Highlights:

The following items are meant to highlight significant alterations or changes in the budget for this year.

General Funds

The tentative budget for FY 2025-2026 represents anticipated general revenues of $2.785 million, which is a 23% reduction from the current budget of $3.606 million. Revenue reductions are primarily due to less anticipated grant money for special projects and less use of city reserves to offset expenses.

The tentative budget anticipates the following measures to increase revenue:
1. A library property tax increase of 5% will result in roughly $19,000 of dedicated tax revenue, which accounts for 18.5% of the library's expense budget of $102,700. The library budget is proposed to be the same as the previous year, and increasing the library's dedicated funding reduces its supplemental funding from other general fees and taxes.
2. A general property tax increase of $75,000 or a 30% increase to the municipal levy. The city's tax commitment has been $268,000 for the past two years. The city held its tax rate in 2023-2024 which resulted in tax revenues of $303,618. Because no increase or holding of the tax rate occurred for the 2024-2025 budget, the city will only receive the $250,000 requested or roughly $50,000 less than the year before. Requesting a $75,000 increase will position the city to recover similar tax revenues as two years ago. This increase will cover additional expenses related to the GVPD restructuring with its related alterations, and additional safety and equipment needs in the fire department.

3. Dog reclamation fees are proposed to now include boarding related costs for picked up stray animals. Gunnison's animal reclamation fees were historically only $25-$75 to cover some staff time for picking up animals, but boarding costs for those animals waiting to be picked up by their owners have significantly increased. This change will generate an additional $1,500.
4. A $1/month increase is proposed for local fire services. This will generate an additional $8,000. This budget anticipates needing to use over $50,000 of department savings to fund general operations. Future projections show that trend increasing and so any fee increase helps to maintain the department's solvency while facing state mandated safety and health screening guidelines.
5. A $12 per month increase is proposed to the irrigation base rate, which will increase revenues by $102,000. This is the first year that the city is required to pay principle ($54,000) on the loans related to the state mandated irrigation meter project. The city also desires to establish a fund for the eventual replacement of the irrigation meters ($75,000) and begin design for expanding the irrigation pond so the city can capture more of its municipal water right from Peacock Springs ($30,000). These and other expenses necessitate the $12 increase to the base rate.

The tentative budget is a balanced budget with expenses matching revenues. Projected expenses are 9% ($224,563) above current budget expenses of $2.560 million. The largest expense of general funds this year will be nearly $470,000 to refinish the old skate park with new basketball and pickleball courts. The City has applied for multiple recreation grants and is soliciting donations to complete this project. Part of the funding package for the project includes utilizing $100,000 from the water and sewer revenues.

From a personnel standpoint, this budget includes a 2% cost-of-living adjustment for all employees. Medical insurance coverage for full-time employees is conservatively projected to increase by 8%. No new positions are proposed.

The tentative budget includes consolidating all airport revenues into a new airport fund (Fund 10-37), which can then be matched against the airport expenses account (Fund 10-78). The State Department of Transportation – Aeronautical Division will be giving the City $180,000 for runway maintenance and updating the airport's master plan. An equal amount is reflected in the expense lines.

This budget establishes a clearer method for tracking dollars that must be obligated for only road maintenance and transportation costs. A new Fund 11 is created in which the city will track all B&C road funds, ¼ cent sales tax for transportation, and County obligation roads and transportation dollars. These funds were previously included in the general fund revenues and managed according to the statutory requirements, but they inflated the perceived revenues for less restricted purposes. The new Fund 11 is projected to have $506,300 of road-related funding, but the planned expenses for the upcoming year are $494,400, which means roughly $12,000 can be rolled into street or trail maintenance reserves for next year.

Gunnison Valley Pool

The pool fund is expected to have 20% less ($102,000) revenue this year. For the past two years, the City budgeted to transfer nearly $200,000 from the sewer fund into the pool fund to build a reserve for the future pool roof restoration/reconstruction project, which is estimated to be $800,000. This budget

includes only $50,000 being transferred over to offset major equipment maintenance needs and build the pool roof reserves, if possible.
Expenses are projected to match revenues this year at $417,600. One atypical expense in this budget is $35,000 to work with an outside consultant to evaluate options for the pool roof.

Fire Department

The Fire Department continues to provide services to Gunnison Valley and surrounding communities. Department revenues are projected to be $24,000 less, and expenses will be $10,430 more than the current budget. Without additional outside grants and revenues from helping with wildland fire protection, the Department will be tapping over $50,000 of its reserves to balance its budget this year.

Municipal Building Authority

The Municipal Building Authority is a quasi-independent entity established to facilitate the financing and construction of government buildings. The City uses this entity while carrying debt obligations for the new fire station and city hall. Revenues ($114,575) for this fund include lease payments from the respective city departments to make debt payments and interest earnings. Expenses ($107,500) include the payment of bond obligations for City Hall and the Fire Station. The net difference in this budget is $7,075 in the city's favor.

Pressurized Irrigation

This budget will be the first in two years that does not include outside funding related to the state-mandated secondary water metering project. It is also the first year that Gunnison will have to make payment on the debt service for the meter project. As such, the total department revenues ($285,000) are 88% less the prior budget and include a $25,000 carryover from prior years to construct a new roof over the Peacock Springs source. Although no major construction project is planned within this budget, the city plans to set aside funds for the future replacement of all irrigation meters, and start building a reserve for expansion of the irrigation pond. Expanding the irrigation pond will enable the city to capture more of its Peacock Springs water rights. Expenses ($285,000) are projected to match revenues.

Water

Water revenues are projected to be $8,038,783, with 86% ($6.9 million) being outside funding for the Tarr Canyon well project. The project is expected to take two years to construct, so there will be similar funding the following year. Gunnison has been working with the State Department of Facility Construction and Maintenance (DFCM), which awarded $5.5 million for the Well project. At the same time, DFCM appears to have instituted water-saving practices at the Central Utah Correctional Facility (CUCF), which has reduced water revenues to the city by nearly $25,000 annually.

Historically, the city has transferred some water revenues to the general fund to help offset expenses. This budget anticipates transferring $50,000 to the pool budget and $70,000 to the Parks department to help with the skate park reconstruction.

In FY 2024-2025 Gunnison made a significant investment in water rights when it purchased over $1 million worth of Sevier River rights and shares in the Fayette-Gunnison Canal company. The funds for that purchase came from city water reserves accumulated over the years. The city strategically applied for USDA-RD funding to help pay back some of those expenses, but the federal funding climate is fraught with uncertainty at this time. This budget attempts to start rebuilding this critical infrastructure reserve by setting aside $108,432. It is anticipated that any net positive position in this fund will result in additional funds being placed in the water purchase reserve. As such, the department will have a net balance.

Sewer

Sewer revenues are derived according to the amount of water used by a customer. The fees are not intended to be an exact measure of sewer services provided, but rather a general application of more indoor water used equals more potential sewer impacts and thus a higher fee is charged. Sewer revenues ($580,000) in this budget are projected to be 8% lower (-$50,000) than the previous year. One of the primary reasons for this reduction is the water use reduction methods of the CUCF. As their water use falls, so does the revenue derived on the sewer side. Overall, sewer revenues will be $606,040 and an additional $96,110 will be used of sewer reserves to balance the department expenses.

Major sewer expenses this year include hiring a consultant to prepare a sewer master plan and impact fee study ($40,000) and preparing to dry and clean at least one of the lagoon cells ($107,000) that has too much sludge accumulation. In years past, a portion of sewer funds has been transferred into the general fund to help offset expenses. This budget proposes to transfer $300,000 from the sewer fund into the general fund. Overall expenses for the sewer fund, including the transfer, equal $702,150.

Storm Drain

The storm drain funds are represented differently in this budget in that they are not isolated under GL code 53, where in the past they were clustered together with the water and sewer funds. During FY 2024-2025, the city increased the monthly storm drain fees in order to increase available funds for storm drain projects like adding curbing, gutter, and storm drain pipes in critical needs areas. Overall storm drain revenue are projected to be $84,416 with expenses being $68,798 or a net position of $15,618.

BUDGET SUMMARY

10 - General Fund	2023-2024 Actual	2024-2025 Budget (Amd)	2024-2025 Estimated	TENTATIVE Budget 2025-2026	
Revenues					Y/Y
Taxes	$ 1,181,367.10	$ 1,141,401.00	$ 1,111,601.00	$ **1,203,450.00**	5%
Licenses and Permits	$ 8,322.50	$ 5,800.00	$ 7,500.00	$ **5,250.00**	-9%
Intergovernmental	$ 656,567.42	$ 507,856.00	$ 520,953.75	$ **346,055.00**	-32%
Charges for Service	$ 241,565.15	$ 168,600.00	$ 186,497.70	$ **185,650.00**	10%
Fines & Forfeitures	$ 42,650.10	$ 34,100.00	$ 31,100.00	$ **34,140.00**	0%
Other Fees	$ 40,984.93	$ 40,000.00	$ 36,870.00	$ **38,350.00**	-4%
Airport	$ 23,113.87	$ 3,300.00	$ 3,300.00	$ **193,750.00**	5771%
Miscellaneous	$ 475,892.85	$ 1,705,413.00	$ 1,729,243.00	$ **778,445.00**	-54%
Total Revenues	$ 2,670,463.92	$ 3,606,470.00	$ 3,627,065.45	$ **2,785,090.00**	-23%
Expenses					Y/Y
Council	$ 107,860.25	$ 119,750.00	$ 112,750.00	$ **130,300.00**	9%
Court	$ 66,005.21	$ 52,150.00	$ 49,050.00	$ **53,800.00**	3%
Planning Commission	$ 75,676.78	$ 59,500.00	$ 65,720.00	$ **39,420.00**	-34%
Recorder/Administrative	$ 139,995.04	$ 179,620.00	$ 173,750.00	$ **162,200.00**	-10%
City Hall	$ 156,505.60	$ 250,075.00	$ 190,875.00	$ **237,950.00**	-5%
Maintenance Building	$ 7,874.68	$ 11,500.00	$ 7,600.00	$ **8,300.00**	-28%
Police	$ 497,071.16	$ 513,256.00	$ 513,406.00	$ **595,400.00**	16%
Economic Development	$ 437,496.42	$ 407,930.00	$ 579,150.00	$ **159,700.00**	-61%
Fire	$ 73,735.88	$ 54,931.00	$ 56,500.00	$ **34,250.00**	-38%
Animal Control	$ 5,561.00	$ 6,025.00	$ 6,425.00	$ **6,700.00**	11%
Streets	$ 413,360.94	$ 128,900.00	$ 129,900.00	$ **121,900.00**	-5%
Class C Roads	$ -	$ -	$ -	$ **-**	
Waste Collection	$ 138,062.68	$ 122,000.00	$ 133,000.00	$ **136,000.00**	11%
Parks/Cemetery	$ 411,350.61	$ 455,940.00	$ 430,700.00	$ **738,280.00**	62%
Library	$ 112,705.35	$ 102,700.00	$ 113,150.00	$ **102,700.00**	0%
Recreation Department	$ 47,863.83	$ 55,000.00	$ 50,000.00	$ **53,000.00**	-4%
Airport	$ 22,342.28	$ 41,250.00	$ 25,300.00	$ **205,190.00**	397%
Transfers Out	$ -		$ -	$ **-**	#DIV/0!
Total Expenses	$ 2,713,467.71	$ 2,560,527.00	$ 2,637,276.00	$ **2,785,090.00**	9%
Net Revenue/Expenses	**$ (43,003.79)**	**$ 1,045,943.00**	**$ 989,789.45**	**$ -**	
11 - B&C Roads and Streets					
Revenue	$ 565,432.96	$ 1,573,859.00	$ 1,588,348.00	$ **506,300.00**	-68%
Expenditures	$ 446,008.10	$ 1,471,954.00	$ 1,186,767.00	$ **506,300.00**	-66%
Net	$ 119,424.86	$ 101,905.00	$ 401,581.00	$ **-**	

Total Fund 10 & 11	2023-2024 Actual	2024-2025 Budget (Amd)	2024-2025 Estimated	TENTATIVE Budget 2025-2026	
Revenues	$ 3,235,896.88	$ 5,180,329.00	$ 5,215,413.45	$ 3,291,390.00	-36%
Expenses	$ 3,159,475.81	$ 4,032,481.00	$ 3,824,043.00	$ 3,291,390.00	-18%
Net	$ 76,421.07	$ 1,147,848.00	$ 1,391,370.45	$ -	

Special Funds	2023-2024 Actual	2024-2025 Budget (Amd)	2024-2025 Estimated	2025-2026 Tentative Budget	Y/Y
21 - Pool					
Revenue	$ 692,384.25	$ 520,150.00	$ 513,050.00	$ **417,600.00**	-20%
Expenditures	$ 440,944.37	$ 512,550.00	$ 506,750.00	$ **417,600.00**	-19%
Net	$ 251,439.88	$ 7,600.00	$ 6,300.00	$ -	
Note: GF Transfer In/(Out)	$ 289,420.00	$ 186,200.00	$ 186,200.00	$ **50,000.00**	
22 - Fire					
Revenue	$ 120,182.82	$ 132,475.00	$ 143,730.00	$ **144,205.00**	9%
Expenditures	$ 117,513.46	$ 133,775.00	$ 142,975.00	$ **144,205.00**	8%
Net	$ 2,669.36	$ (1,300.00)	$ 755.00	$ -	
Note: GF Transfer In/(Out)	$ -	$ -	$ -	$ -	
Note: Use of Reserves		$ **28,470.00**	$ **26,000.00**	$ **50,405.00**	
42 - Municipal Building Authority					
Revenue	$ 107,450.03	$ **116,300.00**	$ **116,300.00**	$ **114,575.00**	-1%
Expenditures	$ 107,450.03	$ 107,500.00	$ 107,500.00	$ **107,500.00**	0%
Net	$ -	$ 8,800.00	$ 8,800.00	$ **7,075.00**	
Note: GF Transfer In/(Out)	$ 107,075.00	$ **107,800.00**	$ **107,800.00**	$ **107,075.00**	
Note: Use of Reserves		$ -	$ -	$ -	
50 - Irrigation Fund					
Revenue	$ 968,480.92	$ **2,385,800.00**	$ **2,181,400.00**	$ **285,500.00**	-88%
Expenditures	$ 156,851.47	$ 2,385,800.00	$ 2,322,250.00	$ **285,500.00**	-88%
Net	$ 811,629.45	$ -	$ **(140,850.00)**	$ -	
Note: GF Transfer In/(Out)	$ -	$ -	$ -	$ -	
Note: Use of Irrigation Reserves	$ -	$ **93,228.00**	$ **93,228.00**	$ **25,000.00**	
51 - Water					
Revenue	$ 1,275,014.12	$ 8,636,900.00	$ 2,587,965.00	$ **8,038,783.00**	-7%
Expenditures	$ 860,385.91	$ 8,675,900.00	$ 2,587,965.00	$ **8,038,783.00**	-7%
Net	$ 414,628.21	$ **(39,000.00)**	$ -	$ -	
Note: GF Transfer In/(Out)	$ (90,000.00)	$ (90,000.00)	$ (89,999.00)	$ **(160,000.00)**	-2.0%
Note: Use of Water Reserves	$ -	$ **675,000.00**	$ **675,000.00**	$ -	
52 - Sewer					
Revenue	$ 708,815.61	$ 649,407.00	$ 590,800.00	$ **702,150.00**	8%
Expenditures	$ 695,141.26	$ 649,207.00	$ 574,654.00	$ **702,150.00**	8%
Net	$ 13,674.35	$ 200.00	$ 16,146.00	$ -	
Note: GF Transfer In/(Out)	$ (510,420.00)	$ (348,889.00)	$ (348,889.00)	$ **(300,000.00)**	-42.7%
Note: Use of Sewer Reserves	$ -	$ -		$ **96,110.00**	
53 - Storm Drain					
Revenue	$ 80,220.66	$ 242,600.00	$ 241,600.00	$ **84,416.44**	-65%
Expenditures	$ 15,682.38	$ 162,600.00	$ 162,600.00	$ **68,798.00**	-58%
Net	$ 64,538.28	$ **80,000.00**	$ **79,000.00**	$ **15,618.44**	
Note: GF Transfer In/(Out)				$ **46,900.00**	
Note: Use of Storm Drain Reserves		$ -			
79 - Perpetual Care					
Revenue	$ 1,163.60	$ -	$ **1,000.00**	$ **1,500.00**	
Expenditures	$ -	$ -	$ -	$ -	
Net	$ 1,163.60				
Note: GF Transfer In/(Out)					
Note: Use of Storm Drain Reserves					

BUDGET DETAILS

GENERAL FUND REVENUES

General Fund Revenue Accounts		2023-2024 Actual	2024-2025 (Amd Budget)	2024-2025 Estimated Year End	2025-2026 Tentative Budget	Y/Y % Change
TAXES						
10-31-05	LIBRARY TAXES	$ 18,051.00	$ 18,051.00	$ 18,051.00	$ 18,950.00	5%
10-31-10	CURRENT YR GEN PROPERTY TAXES	$ 303,618.65	$ 250,000.00	$ 251,550.00	$ 325,000.00	30%
10-31-20	PROPERTY TAXES-PRIOR YEARS/DEL					
10-31-30	GENERAL SALES AND USE TAXES	$ 812,015	$ 824,350	$ 800,000	$ 812,000	-1%
10-31-45	1/4% SALES TAX FOR ROADS	See New Fund 11				
10-31-50	RAP TAX (see Exp 10-76-35)	$ 47,681.97	$ 49,000.00	$ 42,000.00	$ 47,500.00	-3%
10-31-60	CNTY HWY & PUB TRAN LOCAL POR	See New Fund 11				
TOTAL TAXES		**$ 1,181,367.10**	**$ 1,141,401.00**	**$ 1,111,601.00**	**$ 1,203,450.00**	5.4%
LICENSES AND PERMITS						
10-32-10	BUSINESS LICENSES	$ 7,127.50	$ 5,000.00	$ 6,800.00	$ 3,000.00	-40.0%
10-32-25	DOG LICENSES	$ 1,120.00	$ 700.00	$ 600.00	$ 750.00	7.1%
10-32-26	DOG RECLAMATION FEES	$ 75.00	$ 100.00	$ 100.00	$ 1,500.00	1400.0%
TOTAL LICENSES AND PERMITS		**$ 8,322.50**	**$ 5,800.00**	**$ 7,500.00**	**$ 5,250.00**	**-9.5%**
INTERGOVERNMENTAL						
10-33-40	STATE GRANTS					
10-33-45	STATE LIBRARY GRANTS	$ 7,107.78	$ 4,200.00	$ 5,315.00	$ 5,200.00	23.8%
10-33-50	FIRE DIST USER FEES (MONTHLY)	$ 63,610.93	$ 42,000.00	$ 42,000.00	$ 19,000.00	-54.8%
10-33-56	CLASS C" ROAD FUND ALLOTMENT"	See New Fund 11				
10-33-58	STATE LIQUOR FUND ALLOTMENT	$ 3,779.44	$ 3,500.00	$ 3,800.00	$ 3,600.00	2.9%
10-33-62	BUILD AMERICA BOND GRANT (INT)					
10-33-72	UDOT GRANT - 500 SOUTH					
10-33-73	CDBG GRANT - 500 SOUTH					
10-33-74	CIB GRANT - 500 SOUTH					
10-33-75	CARES ACT GRANT					
10-33-80	RECREATION GRANT - BALL FIELDS					
10-33-81	CONTRIB. OTHERS - BALL FIELDS					
10-33-83	SAFE SIDEWALK GRANTS					
10-33-84	UT OUTDOOR REC GRANT				$ 200,000.00	
10-33-85	UDOT GRANT - TRAIL		$ 170,000.00	$ 101,300.00		
10-33-86*	CDBG GRANT - BALLFIELDS UPGRADE	$ 58,270.00	$ 54,156.00	$ 165,825.00		
10-33-87*	G-HILL UORG GRANT	$ 151,799.27	$ 234,000.00	$ 195,213.75	$ 17,000.00	-92.7%
	G Hill RTP Planning GRANT				$ 12,000.00	
10-33-88*	UDOT TPA - GENERAL PLAN UPDATE	$ 72,000.00				
10-33-89	SANPETE COUNTY ROAD / ECON GRANT	$ 300,000.00		$ 7,500.00	$ 14,255.00	
10-33-	RECREATION GRANT - REC REBUILD				$ 75,000.00	
TOTAL INTERGOVERNMENTAL		**$ 656,567.42**	**$ 507,856.00**	**$ 520,953.75**	**$ 346,055.00**	**-31.9%**

General Fund Revenue Accounts		2023-2024 Actual	2024-2025 (Amd Budget)	2024-2025 Estimated Year End	2025-2026 Tentative Budget	Y/Y % Change
CHARGES FOR SERVICES						
10-34-12	LIBRARY FINES	$ 112.00	$ 100.00	$ 101.00	$ 100.00	0.0%
10-34-13	LIBRARY DONATIONS	$ 634.15		$ 1,421.70		
10-34-14	LIBRARY DONATIONS - Centerfield	$ 1,800.00	$ 1,800.00	$ 1,800.00	$ 1,800.00	0.0%
10-34-15	LIBRARY - FAYETTE DONATION	$ 150.00	$ 150.00	$ 150.00	$ 150.00	0.0%
10-34-16	LIBRARY PATRON USER FEES	$ 344.20	$ 200.00	$ 350.00	$ 200.00	0.0%
10-34-17	LIBRARY COPIES	$ 931.45	$ 800.00	$ 750.00	$ 700.00	-12.5%
10-34-18	LIBRARY - MAYFIELD DONATION		$ 250.00	$ 250.00	$ 250.00	0.0%
10-34-19	FRIENDS OF THE LIBRARY	$ 1,045.00	$ 500.00	$ -		-100.0%
10-34-20	LIBRARY BOOK SALES		$ 1,000.00	$ -	$ 1,000.00	0.0%
10-34-42	STREET LIGHT FEE	$ -	$ -	$ 3,125.00	$ 9,250.00	
10-34-43	WASTE COLLECTION CHARGES	$ 148,063.83	$ 140,000.00	$ 130,500.00	$ 132,000.00	-5.7%
10-34-44	ROAD ASSESSMENT					
10-34-45	COUNTY LANDFILL FEES			$ 22,000.00	$ 22,000.00	
10-34-52	POLICE DEPT					
10-34-56	July 4th AUCTION	$ 49,000.00				
10-34-57	JULY 4TH MISC REVENUE	$ 17,949.52	$ 4,000.00	$ 7,700.00		-100.0%
10-34-60	PLANNING COMMISSION FEES	$ 2,260.00	$ 2,750.00	$ 1,700.00	$ 1,600.00	-41.8%
10-34-61	BUILDING PERMITS	$ 2,300.00	$ 1,000.00	$ 3,800.00	$ 2,500.00	150.0%
10-34-74	PARK RENTAL	$ 2,375.00	$ 1,700.00	$ 2,000.00	$ 1,700.00	0.0%
10-34-81	SALE OF CEMETERY LOTS	$ 3,250.00	$ 2,750.00	$ 600.00	$ 1,000.00	-63.6%
10-34-83	OPENING & CLOSING FEES	$ 2,950.00	$ 3,200.00	$ 1,850.00	$ 3,000.00	-6.3%
10-34-91	RENTAL INCOME - POLICE DEPT	$ 8,400.00	$ 8,400.00	$ 8,400.00	$ 8,400.00	0.0%
TOTAL CHARGES FOR SERVICES		**$ 241,565.15**	**$ 168,600.00**	**$ 186,497.70**	**$ 185,650.00**	**10.1%**
FINES AND FORFEITURES						
10-35-10	COURT FINES & BAIL FORFEITURES	$ 42,550.10	$ 34,000.00	$ 31,000.00	$ 34,000.00	0.0%
10-35-12	SMALL CLAIMS	$ 100.00	$ 100.00	$ 100.00	$ 140.00	40.0%
10-35-90	MISCELLANEOUS COURT REVENUE					
TOTAL FINES AND FORFEITURES		**$ 42,650.10**	**$ 34,100.00**	**$ 31,100.00**	**$ 34,140.00**	**0.1%**
OTHER FEES						
10-36-15	SR. CITIZENS REIMBURSEMENT	$ 1,120.00	$ -	$ -	$ 1,250.00	
10-36-20	CITY HALL RENTAL FEES	$ 1,250.00	$ 1,500.00	$ 1,100.00	$ 1,200.00	-20.0%
10-36-25	CABLE TV LAND LEASE FEE	$ 11,785.88	$ 12,000.00	$ 9,270.00	$ 9,400.00	-21.7%
10-36-40	MAIN STREET FEE	$ 26,829.05	$ 26,500.00	$ 26,500.00	$ 26,500.00	0.0%
TOTAL OTHER FEES		**$ 40,984.93**	**$ 40,000.00**	**$ 36,870.00**	**$ 38,350.00**	**-4.1%**
AIRPORT						
OLD	AIRPORT GRANT - STATE	$ 18,090.87			$ 180,000.00	#DIV/0!
NEW	AIRPORT GRANT - FEDERAL					
NEW	AIRPORT LOAN					
OLD	SALINA CONTRIBUTION - AIRPORT				$ 10,000.00	#DIV/0!
OLD	AIRPORT REIMBURSEMENT - SALINA		$ -	$ -	$ -	
NEW	AIRPORT FUEL		$ -	$ -	$ -	
OLD	AIRPORT USERS UTILITY CHARGE	$ 5,023.00	$ 3,300.00	$ 3,300.00	$ 3,750.00	13.6%
NEW	AIRPORT USERS PAVEMENT CHARGE					
TOTAL AIRPORT REVENUES		$ 23,113.87	$ 3,300.00	$ 3,300.00	$ 193,750.00	

General Fund Revenue Accounts		2023-2024 Actual	2024-2025 (Amd Budget)	2024-2025 Estimated Year End	2025-2026 Tentative Budget	Y/Y % Change
MISCELLANEOUS						
10-38-10	INTEREST EARNINGS	$ 143,725.04	$ 98,670.00	$ 100,000.00	$ 82,945.00	-15.9%
10-38-YY	DONATIONS - SPORTS COURT				$ 50,000.00	
10-38-74	DONATIONS - G HILL	$ 6,000.00				
10-38-75	DONATIONS - BALL FIELDS			$ 27,500.00		
10-38-76	DONATIONS	$ 1,000.00	$ 27,000.00	$ 12,500.00		
10-38-77	DONATIONS - 4TH of July Concert			$ 500.00	$ 30,000.00	
10-38-90	SUNDRY REVENUES	$ 14,167.81	$ 5,000.00	$ 14,000.00	$ 5,000.00	0.0%
10-38-92	TRANSFER IN - SEWER	$ 221,000.00	$ 162,689.00	$ 162,689.00	$ 300,000.00	84.4%
10-38-94	TRANSFER IN - WATER USAGE	$ 90,000.00	$ 90,000.00	$ 90,000.00	$ 160,000.00	77.8%
10-38-99	USE OF FUND BALANCE/CARRYOVERS	$ -	$ 1,322,054.00	$ 1,322,054.00	$ 150,500.00	-88.6%
	Use of savings for new generator at city hall - CARES ACT				$ 50,000.00	
	Use of prior year savings for PW truck,body,salt spreader		$ 33,000.00		$ 33,000.00	
	Use of Saving for Airport FAA plan prep - CARES ACT		$ 20,000.00		$ 20,000.00	
	TPA Grant		$ 28,000.00			
	Use of prior year donations for G Hill				$ 7,500.00	
	Use of prior year donations for Sports Court				$ 12,500.00	
	Use of prior year donations for ballfields				$ 27,500.00	
	Use of savings to cover over expenditures		$ 100,308.00			
TOTAL MISCELLANEOUS		$ 475,892.85	$ 1,705,413.00	$ 1,729,243.00	$ 778,445.00	-54.4%
TOTAL GENERAL (FUND 10) REVENUE		$ 2,670,463.92	$ 3,606,470.00	$ 3,627,065.45	$ 2,785,090.00	-22.8%
11. Roads and Streets						
11-31-45	1/4% SALES TAX FOR ROADS	$ 142,455	$ 138,011.00	$ 140,000.00	$ 140,000.00	1.4%
11-31-60	CNTY HWY & PUB TRAN LOCAL POR	$ 72,278.36	$ 73,000.00	$ 73,000.00	$ 72,500.00	-0.7%
11-33-56	CLASS C" ROAD FUND ALLOTMENT"	$ 350,699.91	$ 220,000.00	$ 220,000.00	$ 193,800.00	-11.9%
11-38-10	INTEREST EARNINGS			$ 12,500.00	$ 10,000.00	#DIV/0!
	Class C Road Carryover		$ 1,142,848.00	$ 1,142,848.00	$ 90,000.00	-92.1%
TOTAL ROADS AND STREETS (FUND 11) REVENUE		$ 565,432.96	$ 1,573,859.00	$ 1,588,348.00	$ 506,300.00	-67.8%
TOTAL FUND 10 AND FUND 11 REVENUES		$ 3,235,896.88	$ 5,180,329.00	$ 5,215,413.45	$ 3,291,390.00	-36.5%

GENERAL FUND EXPENSES

General Fund Expense Accounts		2023-2024 Actual	2024-2025 (Amd Budget)	2024-2025 Estimated Year End	2025-26 TENTATIVE	Y/Y % Change
COUNCIL						
10-41-11	SALARIES AND WAGES	$ 50,012.98	$ 50,350.00	$ 50,350.00	$ 61,000.00	21.2%
10-41-13	EMPLOYEE BENEFITS	$ 6,647.20	$ 6,700.00	$ 6,700.00	$ 7,000.00	4.5%
10-41-21	BOOKS, SUBSCRIP. & MEMBERSHIPS	$ 1,185.92	$ 1,200.00	$ 1,000.00	$ 1,000.00	-16.7%
10-41-22	TRAINING	$ 3,701.19	$ 5,000.00	$ 5,000.00	$ 5,000.00	0.0%
10-41-23	TRAVEL	$ 9,044.02	$ 8,000.00	$ 6,500.00	$ 8,800.00	10.0%
10-41-24	OFFICE EXP, SUPPLIES & POSTAGE	$ 3,522.71	$ 4,000.00	$ 3,000.00	$ 3,500.00	-12.5%
10-41-31	PROFESSIONAL & TECH. SERVICES	$ 13,117.08	$ 15,000.00	$ 12,000.00	$ 14,000.00	-6.7%
10-41-51	INSURANCE	$ 9,501.40	$ 10,000.00	$ 10,000.00	$ 10,000.00	0.0%
10-41-52	INSURANCE - LIABILITY	$ 5,903.00	$ 11,000.00	$ 11,000.00	$ 11,000.00	0.0%
10-41-54	CONTRIBUTIONS	$ 973.28	$ 3,000.00	$ 3,000.00	$ 3,000.00	0.0%
10-41-60	ACKNOWLEDGEMENT/GIFTS	$ 2,354.89	$ 2,500.00	$ 1,000.00	$ 2,500.00	0.0%
10-41-61	MISCELLANEOUS SUPPLIES	$ 396.58	$ 1,500.00	$ 1,700.00	$ 2,000.00	33.3%
10-41-70	MISS GUNNISON	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	0.0%
TOTAL COUNCIL		$ 107,860.25	$ 119,750.00	$ 112,750.00	$ 130,300.00	8.8%
COURT						
10-42-11	SALARIES & WAGES	$ 20,053.89	$ 21,500.00	$ 21,500.00	$ 21,600.00	0.5%
10-42-13	EMPLOYEE BENEFITS	$ 4,309.72	$ 3,550.00	$ 3,550.00	$ 3,600.00	1.4%
10-42-15	URS PAYOUT	$ 9,460.49				
10-42-21	BOOKS, SUBSCRIP. & MEMBERSHIPS	$ -	$ 500.00	$ 100.00	$ 100.00	-80.0%
10-42-23	TRAVEL	$ -	$ 400.00	$ 100.00	$ 100.00	-75.0%
10-42-24	OFFICE EXP, SUPPLIES & POSTAGE	$ 302.19	$ 500.00	$ 500.00	$ 500.00	0.0%
10-42-28	TELEPHONE	$ 1,181.03	$ 1,500.00	$ 1,200.00	$ 1,300.00	-13.3%
10-42-31	PROFESSIONAL & TECHNICAL	$ 16,500.15	$ 12,000.00	$ 10,000.00	$ 13,000.00	8.3%
10-42-33	EDUCATION	$ -	$ 200.00	$ 100.00	$ 100.00	-50.0%
10-42-40	STATE SURCHARGE	$ 14,197.74	$ 12,000.00	$ 12,000.00	$ 13,500.00	12.5%
10-42-74	CAPITAL OUTLAY					
TOTAL COURT		$ 66,005.21	$ 52,150.00	$ 49,050.00	$ 53,800.00	3.2%
PLANNING COMMISSION						
10-43-11	SALARIES AND WAGES	$ 14,388.95	$ 16,200.00	$ 16,200.00	$ 16,500.00	1.9%
10-43-13	EMPLOYEE BENEFITS	$ 6,210.88	$ 7,550.00	$ 7,550.00	$ 7,400.00	-2.0%
10-43-21	BOOKS, SUBSCRIP. & MEMBERSHIPS	$ 591.66	$ 750.00	$ 770.00	$ 770.00	2.7%
10-43-22	TRAINING	$ 1,314.38	$ 850.00	$ 500.00	$ 3,500.00	311.8%
10-43-23	TRAVEL		$ 3,750.00	$ 500.00	$ 1,000.00	-73.3%
10-43-25	PLANNING/ZONING NOTICES	$ 56.00	$ 400.00	$ 200.00	$ 250.00	-37.5%
10-43-31	PROFESSIONAL & TECH. SERVICES	$ 53,114.91	$ 30,000.00	$ 40,000.00	$ 10,000.00	-66.7%
TOTAL PLANNING COMMISSION		$ 75,676.78	$ 59,500.00	$ 65,720.00	$ 39,420.00	-33.7%
RECORDER/ADMINISTRATIVE						
10-49-11	SALARIES AND WAGES	$ 48,529.98	$ 60,600.00	$ 63,000.00	$ 63,000.00	4.0%
10-49-13	EMPLOYEE BENEFITS	$ 32,952.47	$ 40,900.00	$ 42,000.00	$ 39,000.00	-4.6%
10-49-21	BOOKS, SUBSCRIP. & MEMBERSHIPS	$ 1,713.35	$ 3,900.00	$ 3,900.00	$ 3,700.00	-5.1%
10-49-23	TRAVEL	$ 4,194.47	$ 7,320.00	$ 6,500.00	$ 10,500.00	43.4%
10-49-24	OFFICE EXP, SUPPLIES & POSTAGE	$ 8,776.25	$ 16,000.00	$ 14,000.00	$ 14,000.00	-12.5%
10-49-25*	NOTICES	$ -	$ 500.00	$ 500.00	$ 500.00	0.0%
10-49-31	ELECTION JUDGES					
10-49-32	AUDIT	$ 6,950.00	$ 7,000.00	$ 7,000.00	$ 7,000.00	0.0%
10-49-33	EDUCATION	$ 2,209.00	$ 3,000.00	$ 1,500.00	$ 2,500.00	-16.7%
10-49-34	PROFESSIONAL & TECH. SERVICES	$ 33,011.24	$ 25,000.00	$ 25,000.00	$ 5,000.00	-80.0%
10-49-40	FUEL			$ 350.00	$ 500.00	
10-49-41	FLEET MAINTENANCE			$ 500.00	$ 1,000.00	
10-49-60	SAFETY AND WELLNESS PROGRAM	$ 1,658.28	$ 14,000.00	$ 7,500.00	$ 13,000.00	-7.1%
10-49-62	CLAIMS/DAMAGES EXP		$ 1,400.00	$ 2,000.00	$ 2,500.00	78.6%
10-49-74	CAPITAL OUTLAY					
TOTAL RECORDER/ADMINISTRATIVE		$ 139,995.04	$ 179,620.00	$ 173,750.00	$ 162,200.00	-9.7%

General Fund Expense Accounts		2023-2024 Actual	2024-2025 (Amd Budget)	2024-2025 Estimated Year End	2025-26 TENTATIVE	Y/Y % Change
CITY HALL						
10-51-11	SALARIES & WAGES	$ 22,479.03	$ 25,600.00	$ 27,500.00	$ 29,000.00	13.3%
10-51-13	EMPLOYEE BENEFITS	$ 4,352.77	$ 22,400.00	$ 20,500.00	$ 20,100.00	-10.3%
10-51-25	EQUIPMENT - SUPPLIES & MAINT.	$ 4,143.91	$ 5,000.00	$ 5,000.00	$ 5,250.00	5.0%
10-51-26	BUILDINGS AND GROUNDS	$ 7,942.59	$ 9,000.00	$ 11,500.00	$ 9,000.00	0.0%
10-51-28	TELEPHONE	$ 6,577.86	$ 6,000.00	$ 4,000.00	$ 3,500.00	-41.7%
10-51-29	POWER	$ 13,704.01	$ 14,000.00	$ 12,500.00	$ 16,500.00	17.9%
10-51-30	HEATING FUEL	$ 16,426.85	$ 17,000.00	$ 12,000.00	$ 16,000.00	-5.9%
10-51-40	CLEANING COSTS AND SUPPLIES	$ 1,807.77	$ 2,000.00	$ 1,800.00	$ 2,000.00	0.0%
10-51-74	CAPITAL OUTLAY	$ -	$ 65,000.00	$ 12,000.00	$ 52,500.00	-19.2%
10-51-80	RENTAL - BUILDING BOND		$ 84,075.00	$ 84,075.00	$ 84,100.00	0.0%
TOTAL CITY HALL		**$ 156,505.60**	**$ 250,075.00**	**$ 190,875.00**	**$ 237,950.00**	-4.8%
MAINTENANCE BUILDING						
10-52-29	POWER	$ 1,640.72	$ 4,500.00	$ 2,500.00	$ 2,500.00	-44.4%
10-52-30	HEATING FUEL	$ 4,787.77	$ 4,500.00	$ 3,600.00	$ 3,800.00	-15.6%
10-52-61	MISCELLANEOUS SUPPLIES	$ 1,446.19	$ 2,500.00	$ 1,500.00	$ 2,000.00	-20.0%
TOTAL MAINTENANCE BUILDING		**$ 7,874.68**	**$ 11,500.00**	**$ 7,600.00**	**$ 8,300.00**	-27.8%
POLICE						
10-54-15	CONTRIBUTIONS TO G.V.P.D	$ 474,370.00	$ 486,138.00	$ 486,138.00	$ 561,250.00	15.5%
10-54-16	RESOURCE OFFICER	$ 20,392.98	$ 24,618.00	$ 24,618.00	$ 25,000.00	1.6%
10-54-17	INSURANCE SAVINGS					
10-54-20	CODE ENFORCEMENT OFFICER	$ -	$ -	$ -	$ 6,250.00	
10-54-24	OFFICE EXP, SUPPLIES & POSTAGE	$ -	$ 500.00	$ 400.00	$ 400.00	-20.0%
10-54-25	EQUIPMENT - SUPPLIES & MAINT	$ 89.99			$ -	
10-54-28	TELEPHONE	$ 1,716.80	$ 2,000.00	$ 2,000.00	$ 2,000.00	0.0%
10-54-31	PROFESSIONAL & TECH. SERVICES	$ 501.39		$ 250.00	$ 500.00	
10-54-74	CAPITAL OUTLAY - EQUIPMENT				$ -	
TOTAL POLICE		**$ 497,071.16**	**$ 513,256.00**	**$ 513,406.00**	**$ 595,400.00**	16.0%
ECONOMIC DEVELOPMENT						
10-56-21	BOOKS, SUBSCRIP. & MEMBERSHIPS	$ 1,500.00	$ 700.00	$ 1,700.00	$ 3,200.00	357.1%
10-56-22	TRAINING & TRAVEL				$ 2,200.00	
10-56-23	ECONOMIC DEVELOPMENT	$ 50,710.98	$ 5,933.00	$ 6,000.00	$ 40,000.00	574.2%
10-56-33	YOUTH CITY COUNCIL	$ -	$ 2,000.00	$ 1,500.00	$ 2,000.00	0.0%
10-56-34	BEAUTIFICATION COMMITTEE	$ 3,856.54	$ 6,500.00	$ 6,500.00	$ 6,500.00	0.0%
10-56-36	JULY 4TH - FIREWORKS	$ -	$ 15,000.00	$ 15,000.00	$ 15,500.00	3.3%
10-56-37	JULY 4TH CELEBRATION	$ 38,498.62	$ 23,589.00	$ 25,000.00	$ 25,000.00	6.0%
10-56-38	CHRISTMAS DECORATIONS	$ 322.52	$ 900.00	$ 750.00	$ 600.00	-33.3%
10-56-41	SPIKE 150 CELEBRATION COSTS					
10-56-42	G HILL EXPENDITURES (Sponsor/Site work)	$ 321,747.76	$ 334,308.00	$ 501,000.00	$ 50,000.00	-85.0%
10-56-43	G HILL LEASE AMORTIZATION	$ 3,000.00		$ 1,500.00	$ 1,500.00	
10-56-44	REAL ESTATE PURCHASE/LEASE			$ 1,200.00	$ 1,200.00	
10-56-45	PASS THROUGH GRANT CASINO STAR					
10-56-50	PRINCIPAL DEBT PAYMENT	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ 12,000.00	0.0%
10-56-51	LAND PURCHASE LOAN REPAYMENT				$ -	
10-56-55	CARES ACT SAVINGS	$ 5,860.00	$ 7,000.00	$ 7,000.00	$ -	-100.0%
TOTAL ECONOMIC DEVELOPMENT		**$ 437,496.42**	**$ 407,930.00**	**$ 579,150.00**	**$ 159,700.00**	-60.9%
FIRE						
10-57-20	COUNTY FIRE DISTRICT ASSESSMNT	$ 42,175.25	$ 21,431.00	$ 23,000.00	$ 750.00	-96.5%
10-57-75	FIRE ASSESSMENT - BUDGET	$ 21,120.00	$ 21,000.00	$ 21,000.00	$ 21,000.00	0.0%
10-57-76	FIRE ASSESSMENT - BOND	$ 10,440.63	$ 12,500.00	$ 12,500.00	$ 12,500.00	0.0%
TOTAL FIRE		**$ 73,735.88**	**$ 54,931.00**	**$ 56,500.00**	**$ 34,250.00**	-37.6%
ANIMAL CONTROL						
10-58-11	SALARIES & WAGES	$ 2,643.27	$ 2,700.00	$ 2,700.00	$ 3,000.00	11.1%
10-58-13	EMPLOYEE BENEFITS	$ 1,248.29	$ 1,275.00	$ 1,275.00	$ 1,400.00	9.8%
10-58-25	EQUIPMENT-SUPPLIES & MAINTENAN	$ 86.35	$ 300.00	$ 200.00	$ 250.00	-16.7%
10-58-31	PROFESSIONAL & TECHNICAL	$ 1,583.09	$ 1,500.00	$ 2,000.00	$ 1,800.00	20.0%
10-58-35	TRAINING	$ -	$ 250.00	$ 250.00	$ 250.00	0.0%
TOTAL ANIMAL CONTROL		**$ 5,561.00**	**$ 6,025.00**	**$ 6,425.00**	**$ 6,700.00**	11.2%

General Fund Expense Accounts		2023-2024 Actual	2024-2025 (Amd Budget)	2024-2025 Estimated Year End	2025-26 TENTATIVE	Y/Y % Change
STREETS						
10-60-11	SALARIES AND WAGES	$ 38,995.69	$ 44,700.00	$ 44,700.00	$ 47,000.00	5.1%
10-60-13	EMPLOYEE BENEFITS	$ 23,790.73	$ 24,200.00	$ 24,200.00	$ 23,900.00	-1.2%
10-60-25	EQUIPMENT - SUPPLIES & MAINT.	$ 24,024.46	$ 22,000.00	$ 40,000.00	$ 25,000.00	13.6%
10-60-29	POWER	$ 8,545.66	$ 10,000.00	$ 8,000.00	$ 10,000.00	0.0%
10-60-56	CONTRACT SERVICES			$ 13,000.00	$ 13,000.00	
10-60-60	CAPITAL OUTLAY					
10-60-61	CAPITAL OUTLAY - EQUIPMENT	$ -	$ 28,000.00	$ -	$ -	-100.0%
10-60-62	CAPITAL OUTLAY - LIGHTS	$ 15,004.40				
10-60-90	DEBT PRINCIPAL PAYMENT	$ 2,475.09				
10-60-91	DEBT INTEREST EXP	$ 524.91				
10-60-63	CAPITAL OUTLAY - INDUSTRIAL PRK	$ 300,000.00				
10-60-XX	VEHICLE LEASE PMNT				$ 3,000.00	
10-60-YY	VEHICLE LEASE - INTEREST					
TOTAL STREETS		$ 413,360.94	$ 128,900.00	$ 129,900.00	$ 121,900.00	-5.4%
CLASS C ROADS						
10-61-25	CONSTRUCTION AND MAINTENANCE					
10-61-26						
10-61-27						
10-61-29						
10-61-30	PRINCIPAL PAYMENT ON BONDS					
10-61-31	TRANSFER TO STORM DRAIN - BOND (see 10-79-11)					
10-61-35	SAFE SIDEWALK PROJECT					
TOTAL CLASS C ROADS		$ -	$ -		$ -	
WASTE COLLECTION						
10-62-55	SANPETE CO COOP LANDFILL FEES	$ 32,389.86	$ 30,000.00	$ 30,000.00	$ 30,000.00	0.0%
10-62-56	CONTRACT SERVICES - WHITE SAN	$ 105,672.82	$ 92,000.00	$ 103,000.00	$ 106,000.00	15.2%
TOTAL WASTE COLLECTION		$ 138,062.68	$ 122,000.00	$ 133,000.00	$ 136,000.00	11.5%
PARKS/CEMETERY						
10-70-11	SALARIES & WAGES	$ 45,646.85	$ 63,500.00	$ 56,000.00	$ 73,000.00	15.0%
10-70-13	EMPLOYEE BENEFITS	$ 26,434.96	$ 25,000.00	$ 27,000.00	$ 29,600.00	18.4%
10-70-25	EQUIPMENT - SUPPLIES & MAINT.	$ 16,839.37	$ 17,000.00	$ 12,000.00	$ 13,000.00	-23.5%
10-70-26	BUILDING AND GROUNDS	$ 2,687.71	$ 8,500.00	$ 7,500.00	$ 5,500.00	-35.3%
10-70-29	POWER	$ 2,244.58	$ 2,500.00	$ 2,000.00	$ 2,950.00	18.0%
10-70-31	PROFESSIONAL & TECH. SERVICES	$ 3,300.00	$ 500.00	$ -	$ 500.00	0.0%
10-70-32	RIVERWALK		$ 17,000.00	$ -	$ -	-100.0%
10-70-35	TRAINING	$ -	$ 1,000.00	$ 500.00	$ 750.00	-25.0%
10-70-40	FUEL	$ 3,698.18	$ 4,500.00	$ 4,500.00	$ 4,500.00	0.0%
10-70-42	SAFETY EQUIPMENT	$ -	$ 200.00	$ 200.00	$ 200.00	0.0%
10-70-45	VEHICLE MAINTENANCE	$ -	$ 1,000.00	$ 1,000.00	$ 1,000.00	0.0%
10-70-48	INTRA CITY UTILITY CHARGE	$ 90,000.00	$ 90,000.00	$ 90,000.00	$ 90,000.00	0.0%
10-70-50	CAP OUTLAY	$ -	$ 65,000.00	$ 25,000.00	$ 489,780.00	653.5%
10-70-51	CAPITAL OUTLAY - IMPROVEMENTS	$ 130,264.17	$ 84,500.00	$ 90,000.00		-100.0%
10-70-52	CAP OUTLAY BALLFIELD CITY PART	$ 87,234.79	$ 75,740.00	$ 115,000.00	$ 27,500.00	-63.7%
10-70-90	DEBT PRINCIPAL PMT	$ 2,475.09				
10-70-91	DEBT INTEREST EXP	$ 524.91				
TOTAL PARKS/CEMETERY		$ 411,350.61	$ 455,940.00	$ 430,700.00	$ 738,280.00	61.9%

General Fund Expense Accounts		2023-2024 Actual	2024-2025 (Amd Budget)	2024-2025 Estimated Year End	2025-26 TENTATIVE	Y/Y % Change
LIBRARY						
10-75-11	SALARIES AND WAGES	$ 58,631.36	$ 51,850.00	$ 64,000.00	$ 61,000.00	17.6%
10-75-13	EMPLOYEE BENEFITS	$ 5,300.42	$ 18,900.00	$ 18,900.00	$ 8,500.00	-55.0%
10-75-14	CONTRACTED SALARY AND BENEFITS					
10-75-15	URS PAYOUT	$ 15,170.67				
10-75-18	FRIENDS OF LIBRARY EXPENDITURE	$ 574.34	$ 300.00	$ 300.00	$ 400.00	33.3%
10-75-21	BOOKS, SUBSCRIP. & MEMBERSHIPS	$ 15,647.82	$ 15,000.00	$ 15,000.00	$ 15,000.00	0.0%
10-75-22	BOOK PURCHASE BY CENTERFIELD					
10-75-23	TRAVEL	$ 2,054.23	$ 3,000.00	$ 500.00	$ 2,200.00	-26.7%
10-75-24	OFFICE EXP, SUPPLIES & POSTAGE	$ 711.85	$ 1,200.00	$ 750.00	$ 1,200.00	0.0%
10-75-28	TELEPHONE	$ 2,038.07	$ 2,250.00	$ 2,000.00	$ 2,000.00	-11.1%
10-75-31	PROFESSIONAL & TECHNICAL	$ 5,231.24	$ 4,000.00	$ 5,500.00	$ 5,200.00	30.0%
10-75-35*	TRAINING					
10-75-61	DEVELOPMENT GRANT	$ 5,280.11	$ 4,200.00	$ 4,700.00	$ 5,200.00	23.8%
10-75-74	CAPITAL OUTLAY	$ 2,065.24	$ 2,000.00	$ 1,500.00	$ 2,000.00	0.0%
TOTAL LIBRARY		$ 112,705.35	$ 102,700.00	$ 113,150.00	$ 102,700.00	0.0%
RECREATION DEPARTMENT						
10-76-30	GUNNISON FAIRGROUNDS	$ 141.95	$ 6,000.00	$ 1,000.00	$ 6,000.00	0.0%
10-76-35	RAP TAX EXPENSE	$ 47,721.88	$ 49,000.00	$ 49,000.00	$ 47,000.00	-4.1%
10-76-51	BASEBALL FIELD UPGRADES					
10-76-52	BASEBALL FIELD UPGRADE CITY PT					
TOTAL RECREATION DEPARTMENT		$ 47,863.83	$ 55,000.00	$ 50,000.00	$ 53,000.00	-3.6%
AIRPORT						
10-78-11	SALARIES AND WAGES					
10-78-13	EMPLOYEE BENEFITS					
10-78-29	POWER	$ 2,034.47	$ 2,500.00	$ 3,300.00	$ 3,750.00	50.0%
10-78-31	PROFESSIONAL & TECHNICAL	$ 422.35		$ 500.00	$ 9,000.00	
10-78-51	INSURANCE	$ 1,181.00	$ 1,250.00	$ 1,000.00	$ 1,300.00	4.0%
10-78-61	MISCELLANEOUS SUPPLIES			$ 500.00	$ 1,140.00	
10-78-XX	100LL FUEL					
10-78-YY	FUEL TAXES					
10-78-65	MAINTENANCE	$ 709.46	$ 7,500.00	$ 20,000.00		-100.0%
10-78-75	CAPITAL OUTLAY - AIRPORT UPGRA	$ 17,995.00	$ 30,000.00	$ -	$ 190,000.00	533.3%
TOTAL AIRPORT		$ 22,342.28	$ 41,250.00	$ 25,300.00	$ 205,190.00	397.4%
TRANSFERS OUT						
10-79-09	TRANSFER TO SPECIAL REVENUE FD		$ -			
TOTAL TRANSFERS OUT						
TOTAL FUND 10 EXPENDITURES		$ 2,713,467.71	$ 2,560,527.00	$ 2,637,276.00	$ 2,785,090.00	
NET FUND 10 REVENUES OVER EXPENDITURES		$ (43,003.79)	$ 1,045,943.00	$ 989,789.45	$ -	

General Fund Expense Accounts		2023-2024 Actual	2024-2025 (Amd Budget)	2024-2025 Estimated Year End	2025-26 TENTATIVE	Y/Y % Change
11 - STREETS AND ROADS						
11-61-25	CONSTRUCTION AND MAINTENANCE	$ 163,808.71	$ 1,330,687.00	$ 1,040,000.00	$ 255,188.00	-80.8%
11-61-30	PRINCIPAL PAYMENT ON BONDS	$ 78,152.00	$ 84,367.00	$ 84,367.00	$ 79,400.00	-5.9%
10-79-11	TRANSFER TO SPECIAL REVENUE STM (B&C to 51-38-80)	$ 46,900.00	$ 46,900.00	$ 46,900.00	$ 35,000.00	-25.4%
11-61-70	CAPITAL OUTLAY		$ 10,000.00	$ 10,000.00	$ 131,812.00	1218.1%
	NEW ROAD CONSTRUCTION BOND	$ 150,932.39				
	INTEREST EXPENSE	$ 6,215.00		$ 5,500.00	$ 4,900.00	
		$ 446,008.10	$ 1,471,954.00	$ 1,186,767.00	$ 506,300.00	-65.6%
NET FUND 11 REVENUE OVER EXPENDITURES		$ 119,424.86	$ 101,905.00	$ 401,581.00	$ -	

POOL

Special Revenue Funds		2023-2024 Actual	2024-2025 Budget (Amd)	2024-2025 Estimated	2025-26 DRAFT	Y/Y CHANGE
SPECIAL REVENUE FUND - POOL						
POOL REVENUE						
21-30-10	INTEREST EARNINGS	$ 14,795.26	$ 6,500.00	$ 12,000.00	**$ 3,900.00**	-40.0%
21-30-15	CENTERFIELD DONATION	$ -	$ -	$ 5,000.00	**$ 5,000.00**	
21-30-30	6% UTILITY FEES	$ 307,685.02	$ 250,000.00	$ 250,000.00	**$ 285,000.00**	14.0%
21-30-35	4% TELECOMMUNICATIONS FEES	$ 27,362.78	$ 22,000.00	$ 22,000.00	**$ 25,000.00**	13.6%
21-30-40	EQUIPMENT RENTAL					
21-30-80	DONATIONS - SPLASH PAD					
21-30-85	POOL DOOR ADVERTISING	$ -	$ 1,000.00	$ -	**$ 750.00**	-25.0%
21-30-XX	POOL ROOF RESERVE					
21-30-90	SUNDRY REVENUES		$ -			
21-30-98	TRANSFER IN- GF	$ 289,420.00	$ 186,200.00	$ 186,200.00	**$ 50,000.00**	**-73.1%**
TOTAL GENERAL REVENUES		**$ 639,263.06**	$ 465,700.00	$ 475,200.00	**$ 369,650.00**	**-20.6%**
CHARGES FOR SERVICES						
21-34-50	SHARK FIN CHALLENGE		$ -			
21-34-75	ANNUAL PASSES	$ 7,265.70	$ 3,000.00	$ 5,700.00	**$ 1,500.00**	-50.0%
21-34-76	MONTHLY PASSES	$ 200.00	$ 250.00	$ -	**$ 250.00**	0.0%
21-34-77	DAILY SWIMMING FEES	$ 24,425.08	$ 35,000.00	$ 17,000.00	**$ 30,000.00**	-14.3%
21-34-78	SWIMMING POOL FEES	$ 245.61	$ 200.00	$ 50.00	**$ 200.00**	0.0%
21-34-79	EQUIPMENT RENTAL	$ 1,041.49	$ 1,000.00	$ 1,100.00	**$ 1,000.00**	0.0%
21-34-80	LESSONS	$ 4,460.00	$ 2,000.00	$ 2,100.00	**$ 2,500.00**	25.0%
21-34-81	LIFEGUARD/WSI CLASS FEES	$ 360.00				
21-34-82	SWIM TEAM FEES- REC TEAM	$ 2,445.00	$ 2,000.00	$ 1,400.00	**$ 2,000.00**	0.0%
21-34-83	GV SCHOOLS FEES	$ 375.00				
21-34-84	BSA RENTAL FEES					
21-34-85	PARTY RENTAL FEES	$ 5,360.00	$ 4,000.00	$ 5,000.00	**$ 4,000.00**	0.0%
21-34-86	SCUBA CLASS RENTAL FEES		$ -			
21-34-90	CONCESSIONS REVENUE	$ 6,943.31	$ 7,000.00	$ 5,500.00	**$ 6,500.00**	-7.1%
21-34-91	DIAPER/EXPERCISE BELT PURCHASE	$ -				
21-34-92	SPECIAL EVENTS- REVENUE					
TOTAL CHARGES FOR SERVICES		**$ 53,121.19**	$ 54,450.00	$ 37,850.00	**$ 47,950.00**	**-11.9%**
TOTAL FUND REVENUE		**$ 692,384.25**	**$ 520,150.00**	**$ 513,050.00**	**$ 417,600.00**	**-19.7%**
	WITHOUT TRANSFERS IN/OUT	$ 402,964.25	**$ 333,950.00**	**$ 326,850.00**	**$ 367,600.00**	**10.1%**

Special Revenue Funds		2023-2024 Actual	2024-2025 Budget (Amd)	2024-2025 Estimated	2025-26 DRAFT	Y/Y CHANGE
POOL EXPENDITURES						
21-40-11	SALARIES & WAGES	$ 117,659.89	$ 125,250.00	$ 122,000.00	$ 132,000.00	5.4%
21-40-13	EMPLOYEE BENEFITS	$ 11,021.23	$ 9,250.00	$ 9,000.00	$ 9,000.00	-2.7%
21-40-15	UNIFORM ALLOWANCE	$ 174.95	$ 1,000.00	$ 500.00	$ 600.00	-40.0%
21-40-20	SHARK FIN CHALLENGE EXP					
21-40-21	POOL PARTY EXPENSE	$ 261.40	$ 250.00	$ 150.00	$ 250.00	0.0%
21-40-22	FIRST AID SUPPLIES	$ 2,372.91	$ 1,500.00	$ 1,500.00	$ 1,500.00	0.0%
21-40-23	SWIM TEAM EXPENSE	$ 534.30	$ 1,000.00	$ 750.00	$ 700.00	-30.0%
21-40-24	OFFICE EXPENSE, SUPPLIES & POS	$ 2,506.99	$ 6,000.00	$ 6,000.00	$ 2,100.00	-65.0%
21-40-25	EQUIPMENT-SUPPLIES	$ 2,506.61	$ 6,300.00	$ 7,000.00	$ 2,750.00	-56.3%
21-40-26	CONCESSION SUPPLIES	$ 3,298.91	$ 5,000.00	$ 4,500.00	$ 5,000.00	0.0%
21-40-27	MAINTENANCE	$ 38.33	$ -			
21-40-28	TELEPHONE	$ 1,262.48	$ 1,200.00	$ 1,100.00	$ 1,200.00	0.0%
21-40-29	POWER	$ 17,231.43	$ 15,500.00	$ 16,000.00	$ 21,000.00	35.5%
21-40-30	HEATING FUEL	$ 52,623.94	$ 45,000.00	$ 42,000.00	$ 44,000.00	-2.2%
21-40-31	LIFE GUARD CLASS EXPENSES	$ 598.00	$ -	$ 100.00	$ 100.00	#DIV/0!
21-40-32	TRAINING	$ 268.73	$ 2,000.00	$ 1,000.00	$ 1,000.00	-50.0%
21-40-33	PROFESSIONAL & TECH. SERVICES	$ 3,334.09	$ 2,900.00	$ 2,900.00	$ 35,000.00	1106.9%
21-40-40	BUILDING MAINTENANCE	$ 17,115.60	$ 15,000.00	$ 17,000.00	$ 10,000.00	-33.3%
21-40-41	POOL MAINTENANCE	$ 6,085.78	$ 1,000.00	$ 4,000.00	$ 3,000.00	200.0%
21-40-42	POOL CHEMICAL COSTS	$ 13,373.23	$ 18,000.00	$ 15,000.00	$ 15,000.00	-16.7%
21-40-45	TRAINING					
21-40-50	ADVERTISING EXPENSE	$ -	$ 500.00	$ 250.00	$ 300.00	-40.0%
21-40-51	INSURANCE	$ 7,706.12	$ 7,500.00	$ 7,500.00	$ 8,100.00	8.0%
21-40-53	CREDIT CARD FEES	$ 990.97	$ 800.00	$ 900.00	$ 1,000.00	25.0%
21-40-54	SPECIAL EVENTS - EXP	$ -	$ 1,500.00	$ 500.00	$ 1,000.00	-33.3%
21-40-56	PRINCIPAL - CIB POOL PAYMENT	$ 64,000.00	$ 64,000.00	$ 65,000.00	$ 67,000.00	4.7%
21-40-58	INTEREST - CIB POOL PAYMENT	$ 8,100.00	$ 8,000.00	$ 8,000.00	$ 6,000.00	-25.0%
21-40-62	MISCELLANEOUS SERVICES					
21-40-65	CAPITAL OUTLAY	$ 107,878.48	$ 174,100.00	$ 174,100.00	$ 50,000.00	-71.3%
21-40-74	CAPITAL OUTLAY - SPLASH PAD					
TOTAL EXPENDITURES		$ 440,944.37	$ 512,550.00	$ 506,750.00	$ 417,600.00	-18.5%
TOTAL FUND EXPENDITURES		$ 440,944.37	$ 512,550.00	$ 506,750.00	$ 417,600.00	-18.5%
POOL NET REVENUE OVER EXPENDITURES		$ 251,439.88	$ 7,600.00	$ 6,300.00	$ -	-100.0%
	WITHOUT TRANSFERS IN/OUT	$ 333,065.89	$ 338,450.00	$ 332,650.00	$ 367,600.00	8.6%

FIRE

Special Revenue Funds			2023-2024 Actual		2024-2025 Budget (Amd)		2024-2025 Estimated		2025-26 DRAFT	Y/Y CHANGE
SPECIAL REVENUE FUND - FIRE										
FIRE REVENUES										
SOURCE 33										
22-33-37	COUNTY FIRE REVENUE	$	11,073.53	$	11,000.00	$	11,000.00	**$**	**11,000.00**	**0.0%**
22-33-40	STATE GRANTS	$	20,047.87	$	2,000.00	$	12,000.00	**$**	**2,000.00**	**0.0%**
22-33-45	FIRE FEES - BUDGET	$	44,000.00	$	44,000.00	$	44,000.00	**$**	**49,000.00**	**11.4%**
22-33-46	FIRE FEES - BUILD BOND PMT	$	23,000.00	$	26,030.00	$	26,030.00	**$**	**23,000.00**	**-11.6%**
22-33-47	WILDLAND FIRES	$	12,793.79	$	15,500.00	$	15,500.00			
22-33-50	FUND RAISING REVENUE									
TOTAL SOURCE 33 (INTERGOVERNMENT REVENUES)		$	110,915.19	$	98,530.00	$	108,530.00	**$**	**85,000.00**	**-13.7%**
SOURCE 34										
22-34-76	SALE OF FIXED ASSETS	$	-	**$**	**-**	**$**	**-**	**$**	**-**	
22-34-77	HAZMAT REVENUE	$	-	**$**	**-**	**$**	**-**	**$**	**-**	
TOTAL SOURCE 34 (HAZMAT/SALE OF FIXED ASSETS)		$	-	**$**	**-**	**$**	**-**	**$**	**-**	
SOURCE 35										
22-35-99	USE OF FUND BALANCE	$	-	$	28,470.00	$	26,000.00	**$**	**50,405.00**	**77.0%**
TOTAL SOURCE 35 (USE OF FUND BALANCE)		$	-	$	28,470.00	$	26,000.00	**$**	**50,405.00**	**77.0%**
SOURCE 38										
22-38-10	INTEREST INCOME	$	8,967.63	$	5,475.00	$	6,000.00	**$**	**5,600.00**	**2.3%**
22-38-80	DONATIONS	$	300.00	$	-			**$**	**-**	
22-38-90	SUNDRY REVENUES	$	-	$	-	$	3,200.00	**$**	**3,200.00**	**#DIV/0!**
22-38-95	TRANSFER IN - GF	$	-	$	-			**$**	**-**	
TOTAL SOURCE 38 (MISC REVENUES)		$	9,267.63	$	5,475.00	$	9,200.00	**$**	**8,800.00**	**60.7%**
TOTAL FUND REVENUE		**$**	**120,182.82**	**$**	**132,475.00**	**$**	**143,730.00**	**$**	**144,205.00**	**8.9%**

Special Revenue Funds		2023-2024 Actual	2024-2025 Budget (Amd)	2024-2025 Estimated	2025-26 DRAFT	Y/Y CHANGE
DEPARTMENT 40 EXPENSES						
22-40-11	SALARIES	$ 13,074.11	$ 10,625.00	$ 10,625.00	$ 10,600.00	-0.2%
22-40-13	EMPLOYEE BENEFITS	$ 1,441.44	$ 750.00	$ 750.00	$ 725.00	-3.3%
22-40-21	FUEL	$ 1,530.16	$ 2,100.00	$ 2,100.00	$ 2,000.00	-4.8%
22-40-22	FOOD	$ 5,414.26	$ 5,000.00	$ 4,000.00	$ 4,000.00	-20.0%
22-40-24	EQUIPMENT	$ 13,908.19	$ 5,000.00	$ 500.00	$ 20,000.00	300.0%
22-40-25	EQUIPMENT - SUPPLIES & MAINT.	$ 15,993.38	$ 32,800.00	$ 37,000.00	$ 11,000.00	-66.5%
22-40-26	PERSONAL EQUIPMENT	$ 31.89	$ 5,000.00	$ 5,000.00	$ 1,500.00	-70.0%
22-40-28	TELEPHONE	$ 2,080.68	$ 2,250.00	$ 2,000.00	$ 2,450.00	8.9%
22-40-29	POWER	$ 261.60	$ 2,000.00	$ 2,800.00	$ 2,400.00	20.0%
22-40-30	HEATING - QUESTAR	$ 3,520.61	$ 2,250.00	$ 3,000.00	$ 2,250.00	0.0%
22-40-48	OPERATIONS - I PAD VERISON BIL	$ -	$ -			
22-40-51	INSURANCE	$ 15,208.98	$ 15,000.00	$ 17,500.00	$ 17,500.00	16.7%
22-40-55	WORKERS COMPENSATION	$ -	$ 500.00	$ -	$ 500.00	0.0%
22-40-60	CHRISTMAS PARTY	$ 341.97	$ 2,500.00	$ 1,600.00	$ 2,000.00	-20.0%
22-40-61	MISCELLANEOUS SUPPLIES	$ 1,337.60	$ 1,500.00	$ 1,000.00	$ 1,400.00	-6.7%
22-40-65	BLDG RENTAL PMT	$ 23,000.00	$ 23,000.00	$ 23,000.00	$ 23,000.00	0.0%
22-40-66	FIRE PROTECTION SYSTEM	$ 538.50	$ 600.00	$ 600.00	$ 580.00	-3.3%
22-40-67	TRAINING	$ 2,621.77	$ 3,000.00	$ 5,000.00	$ 3,000.00	0.0%
22-40-68	PUBLIC EDUCATION	$ -	$ 500.00	$ -		
22-40-69	PROPERTY MAINTENANCE	$ 9,468.77	$ 5,000.00	$ 1,500.00	$ 7,500.00	50.0%
22-40-70	PROFESSIONAL SERVICES	$ 3,222.71	$ 2,400.00	$ 4,000.00	$ 2,800.00	16.7%
22-40-71	WILD LAND FIRE EXPENSE	$ 4,516.84	$ -	$ 6,000.00		
22-40-75	BOND RESERVE PAYMENT	$ -	$ 3,000.00	$ 3,000.00	$ 3,000.00	0.0%
22-40-76	HAZARD MATERIALS RESERVE	$ -	$ 4,000.00	$ 4,000.00		
22-40-77	HAZMAT GENERAL EXP		$ -			
22-40-80	CARES ACT EXPENDITURES		$ -			
22-40-78	VEHICLE LEASE		$ 5,000.00	$ 8,000.00	$ 26,000.00	420.0%
22-40-	Addition to Reserve					
TOTAL DEPARTMENT 22-40 (Fire)		$ 117,513.46	$ 133,775.00	$ 142,975.00	$ 144,205.00	7.8%
TOTAL FUND EXPENDITURES		$ 117,513.46	$ 133,775.00	$ 142,975.00	$ 144,205.00	7.8%
NET REVENUE OVER EXPENDITURES		$ 2,669.36	$ (1,300.00)	$ 755.00	$ -	-100.0%

MUNICIPAL BUILDING AUTHORITY

Special Revenue Funds		2023-2024 Actual	2024-2025 Budget (Amd)	2024-2025 Estimated	2025-26 DRAFT	Y/Y CHANGE
MUNICIPAL BUILDING AUTHORITY						
MISCELLANEOUS						
42-38-10	INTEREST EARNINGS	$ 5,379.22	$ 3,500.00	$ 3,500.00	**$ 3,000.00**	**-14.3%**
42-38-62	BUILD AMERICA BOND INTEREST	$ -	$ 5,000.00	$ 5,000.00	**$ 4,500.00**	**-10.0%**
42-38-80	RENTAL INCOME - CITY BUILDING	$ 79,070.81	$ 84,800.00	$ 84,800.00	**$ 84,075.00**	**-0.9%**
42-38-85	RENTAL INCOME - FIRE STATION	$ 23,000.00	$ 23,000.00	$ 23,000.00	**$ 23,000.00**	**0.0%**
TOTAL MISCELLANEOUS REVENUES		$ 107,450.03	$ 116,300.00	$ 116,300.00	**$ 114,575.00**	**-1.5%**
TOTAL FUND REVENUE		$ 107,450.03	$ 116,300.00	$ 116,300.00	**$ 114,575.00**	**-1.5%**
EXPENDITURES						
42-40-90	PRINCIPAL PMT - FIRE STATION	$ 23,000.00	$ 23,000.00	$ 23,000.00	**$ 23,000.00**	**0.0%**
42-40-91	PRINCIPAL PMTS - CITY HALL	$ 55,000.00	$ 55,000.00	$ 56,000.00	**$ 59,000.00**	**7.3%**
42-40-92	INTEREST EXP - CITY HALL	$ 29,450.03	$ 29,500.00	$ 29,500.00	**$ 26,675.00**	**-9.6%**
42-40-99	FUND BALANCE - CONTRIBUTION TO	$ -	$ -			
TOTAL EXPENDITURES		$ 107,450.03	$ 107,500.00	$ 107,500.00	**$ 107,500.00**	**0.0%**
TOTAL FUND EXPENDITURES		$ 107,450.03	$ 107,500.00	$ 107,500.00	**$ 107,500.00**	**0.0%**
NET REVENUE OVER EXPENDITURES		$ -	$ 8,800.00	$ 8,800.00	**$ 7,075.00**	**-19.6%**

PRESSURIZED IRRIGATION

Special Revenue Funds		2023-2024 Actual	2024-2025 Budget (Amd)	2024-2025 Estimated	2025-26 DRAFT	Y/Y CHANGE
PRESSURIZED IRRIGATION FUND						
OPERATING REVENUE						
50-37-11	SID YEARLY MAINTENANCE FEE	$ 106,368.51	$ 53,000.00	$ 106,000.00	**$ 208,000.00**	**292.5%**
50-37-13	SID REVENUE #2		$ -			
50-37-14	CONNECTION FEES	$ 5,860.00	$ 3,500.00	$ 2,500.00	**$ 5,000.00**	**42.9%**
50-37-15	IRRIGATION METER FEES	$ 2,870.00	$ 175,000.00	$ 5,000.00	**$ 15,000.00**	**-91.4%**
TOTAL OPERATING REVENUE		$ 115,098.51	$ 231,500.00	$ 113,500.00	**$ 228,000.00**	**-1.5%**
MISCELLANEOUS						
50-38-10	INTEREST EARNINGS	$ 67,683.12	$ 26,000.00	$ 35,000.00	**$ 32,500.00**	**25.0%**
50-38-50	IMPACT FEE		$ -	$ -		
50-38-60	WATER FUND LOAN REPAYMENT		$ -			
50-38-70	STATE LOAN FOR METERS	$ -	$ 515,000.00	$ 515,000.00	**$ -**	**-100.0%**
50-38-71*	STATE GRANT FOR METERS	$ 785,699.29	$ 1,414,000.00	$ 1,414,000.00	**$ -**	**-100.0%**
50-38-80	FED ARPA GRANT FUNDS	$ -	$ 106,072.00	$ 10,672.00	**$ -**	**-100.0%**
50-38-99	USE OF FUND BALANCE	$ -	$ 93,228.00	$ 93,228.00	**$ 25,000.00**	**-73.2%**
TOTAL MISCELLANEOUS		$ 853,382.41	$ 2,154,300.00	$ 2,067,900.00	**$ 57,500.00**	**-97.3%**
TOTAL FUND REVENUE		**$ 968,480.92**	**$ 2,385,800.00**	**$ 2,181,400.00**	**$ 285,500.00**	**-88.0%**
EXPENDITURES						
50-40-11	SALARIES AND WAGES	$ 35,272.08	$ 49,000.00	$ 49,000.00	**$ 33,000.00**	**-32.7%**
50-40-13	EMPLOYEE BENEFITS	$ 34,254.38	$ 24,500.00	$ 24,500.00	**$ 16,000.00**	**-34.7%**
50-40-21*	MEMBERSHIPS	$ 341.67	$ 450.00	$ 450.00	**$ 450.00**	**0.0%**
50-40-22	PRINCIPAL PAYMENT WRB 2006	$ -	$ -	$ -	**$ -**	
50-40-23	INTEREST EXPENSE WRB 2006	$ -	$ -	$ -	**$ -**	
50-40-24	OFFICE EXP, SUPPLIES & POSTAGE	$ 1,119.59	$ 500.00	$ 600.00	**$ 600.00**	**20.0%**
50-40-25	EQUIPMENT-SUPPLIES & MAINT.	$ 10,707.37	$ 17,500.00	$ 15,000.00	**$ 11,000.00**	**-37.1%**
50-40-26	SHARE ASSESSMENTS	$ 14,579.50	$ 14,750.00	$ 13,000.00	**$ 14,000.00**	**-5.1%**
50-40-27*	TRAVEL/TRAINING	$ 398.33	$ 2,300.00	$ -	**$ 1,000.00**	**-56.5%**
50-40-28	TELEPHONE				**$ 350.00**	**#DIV/0!**
50-40-29	POWER - PI	$ -	$ 1,000.00	$ -	**$ 300.00**	**-70.0%**
50-40-30	PROFESSIONAL & TECH. SERVICES	$ 5,305.41	$ 8,000.00	$ 7,000.00	**$ 4,000.00**	**-50.0%**
50-40-51	INSURANCE	$ 328.20	$ 500.00	$ 400.00	**$ 500.00**	**0.0%**
50-40-58	DEPRECIATION-SID	$ 49,538.00				
50-40-60	PENSION EXPENSE (GASB 68)					
50-40-74	CAPITAL OUTLAY	$ -	$ 147,000.00	$ 92,000.00	**$ 25,000.00**	**-83.0%**
50-40-75	IRRIGATION METER PROJECT	$ -	$ 2,035,000.00	$ 2,035,000.00		**-100.0%**
50-40-XX	METER REPLACEMENT RESERVE		$ 75,000.00	$ 75,000.00	**$ 75,000.00**	**0.0%**
50-40-YY	SHARE PURCHASE RESERVE				**$ 10,000.00**	**#DIV/0!**
50-40-ZZ	PI POND EXPANSION RESERVE			$ -	**$ 30,000.00**	**#DIV/0!**
50-40-80	DEBT SERVICE - INT GUNN IRRIG (???)					
50-40-81	DEBT SERVICE- PRINCIPLE				**$ 54,000.00**	**#DIV/0!**
50-40-82	DEBT SERVICE-INTEREST	$ 5,006.94	$ 10,300.00	$ 10,300.00	**$ 10,300.00**	**0.0%**
TOTAL EXPENDITURES		$ 156,851.47	$ 2,385,800.00	$ 2,322,250.00	**$ 285,500.00**	**-88.0%**
TOTAL FUND EXPENDITURES		**$ 156,851.47**	**$ 2,385,800.00**	**$ 2,322,250.00**	**$ 285,500.00**	**-88.0%**
NET REVENUE OVER EXPENDITURES		$ 811,629.45	**$ -**	**$ (140,850.00)**	**$ -**	**#DIV/0!**

WATER

Special Revenue Funds		2023-2024 Actual	2024-2025 Budget (Amd)	2024-2025 Estimated	2025-26 DRAFT	Y/Y CHANGE
WATER/SEWER/STORM DRAIN FUNDS						
WATER OPERATING REVENUE						
51-37-11	WATER SALES	$ 951,103.03	$ 925,000.00	$ 925,000.00	**$ 900,000.00**	**-2.7%**
51-37-12	INTRACITY SALES	$ 90,000.00	$ 90,000.00	$ 90,000.00	**$ 90,000.00**	**0.0%**
51-37-13	CULINARY CONNECTIONS	$ 12,799.00	$ 6,000.00	$ 7,500.00	**$ 6,000.00**	**0.0%**
51-37-15	TURN-ON FEE	$ 950.00	$ 750.00	$ 600.00	**$ 750.00**	**0.0%**
51-37-17	PENALTIES ON DELINQUENT ACCTS.	$ 27,263.76	$ 20,000.00	$ 14,000.00	**$ 20,000.00**	**0.0%**
51-37-35	CUCF POWER REIMBURSEMENT	$ -	$ 10,000.00	$ 50,000.00	**$ 17,033.00**	**70.3%**
51-37-75*	USDA-RD - NEW WELL LOAN		$ 2,650,000.00	$ -	**$ 1,330,000.00**	**-49.8%**
51-37-76*	DFCM - NEW WELL GRANT		$ 2,500,000.00	$ 418,690.00	**$ 5,000,000.00**	**100.0%**
51-37-78*	USDA-RD - NEW WELL GRANT		$ 1,350,000.00	$ -	**$ 570,000.00**	**-57.8%**
51-37-XX	USDA COMMUNITY		$ -	$ -		**#DIV/0!**
TOTAL WATER OPERATING REVENUE		$ 1,082,115.79	$ 7,551,750.00	$ 1,505,790.00	**$ 7,933,783.00**	5.1%
MISCELLANEOUS						
51-38-10	INTEREST EARNINGS	$ 164,871.19	$ 100,000.00	$ 91,000.00	**$ 75,000.00**	**-25.0%**
51-38-40	WATER IMPACT FEE	$ 15,977.09	$ -	$ 6,000.00	**$ 30,000.00**	**#DIV/0!**
51-38-51	ARP GRANT FUNDS		$ -			
51-38-71	INSURANCE RECOVERIES	$ 11,540.46	$ -	$ -		
51-38-77	CIB GRANT - NEW WELL PLANNING		$ 175,000.00	$ 175,000.00	**$ -**	**-100.0%**
51-38-79	CIB Grant funds		$ 140,000.00	$ 140,000.00		**-100.0%**
51-38-90	MISCELLANEOUS	$ 509.59	$ -	$ 25.00		**#DIV/0!**
51-38-92	USE OF FUND BALANCE		$ 670,150.00	$ 670,150.00		**-100.0%**
TOTAL MISC. WATER REVENUE		$ 192,898.33	$ 1,085,150.00	$ 1,082,175.00	**$ 105,000.00**	**-90.3%**
TOTAL WATER REVENUES		$ 1,275,014.12	$ 8,636,900.00	$ 2,587,965.00	**$ 8,038,783.00**	**-6.9%**

Special Revenue Funds		2023-2024 Actual	2024-2025 Budget (Amd)	2024-2025 Estimated	2025-26 DRAFT	Y/Y CHANGE
WATER EXPENSES						
51-79-08	TRANSFER TO POOL				$ 50,000.00	#DIV/0!
51-79-11	TRANSFER TO GF - WATER USAGE	$ 90,000.00	$ 90,000.00	$ 90,000.00	$ 160,000.00	77.8%
51-81-11	SALARIES - PERMANENT EMPLOYEES	$ 151,535.19	$ 178,000.00	$ 178,000.00	$ 168,500.00	-5.3%
51-81-13	EMPLOYEE BENEFITS	$ 112,330.00	$ 119,400.00	$ 119,400.00	$ 107,500.00	-10.0%
51-81-21	BOOKS, SUPSCRIPT.& MEMBERSHIPS	$ 545.03	$ 765.00	$ 765.00	$ 765.00	0.0%
51-81-23	TRAVEL	$ 3,271.10	$ 4,500.00	$ 2,500.00	$ 3,500.00	-22.2%
51-81-24	OFFICE EXPENSE, SUPPLIES & POS	$ 12,208.18	$ 10,000.00	$ 10,000.00	$ 10,500.00	5.0%
51-81-25	EQUIPMENT-SUPPLIES & MAINT.	$ 36,941.02	$ 75,000.00	$ 70,000.00	$ 95,000.00	26.7%
51-81-26	REPAIRS TO SYSTEM		$ 5,000.00	$ -	$ 15,000.00	200.0%
51-81-27	TREAT PLANT MEDIA REPLACEMENT		$ 20,000.00	$ 20,000.00	$ 20,000.00	0.0%
51-81-28	TELEPHONE	$ -	$ 1,000.00	$ 1,300.00	$ 2,650.00	165.0%
51-81-29	POWER	$ 68,240.53	$ 60,000.00	$ 75,000.00	$ 80,500.00	34.2%
51-81-31	PROFESSIONAL & TECHNICAL SERV.	$ 18,764.90	$ 116,000.00	$ 125,000.00	$ 20,000.00	-82.8%
51-81-33	EDUCATION	$ -	$ 1,300.00	$ 500.00	$ 1,000.00	-23.1%
51-81-50	WATER TANK LEASE 907	$ -	$ 1,250.00	$ 1,250.00	$ 1,250.00	0.0%
51-81-51	INSURANCE	$ 15,569.98	$ 15,000.00	$ 15,000.00	$ 16,500.00	10.0%
51-81-58	DEPRECIATION EXPENSE	$ 269,411.49			$ 269,410.00	#DIV/0!
51-81-60	PENSION EXPENSE (GASB 68)					
51-81-71	CAPITAL OUTLAY	$ -	$ 1,004,435.00	$ 25,000.00		-100.0%
51-81-76	MASTER METER UPGRADE	$ 108,246.17				
51-81-77	CAPITAL OUTLAY - WELLS	$ 6,500.00	$ 6,675,000.00	$ 1,600,000.00	$ 6,900,000.00	3.4%
51-81-XX	USDA TARR CANYON					
51-81-YY	USDA TARR CANYON - INT EXP					
51-81-90	INTEREST EXPENSE-SERIES 2006	$ (100.00)	$ -			
51-81-91	PRINCIPAL DEBT PMTS		$ -			
51-81-94	2014A DDW PRINCIPAL PMT	$ 94,000.00	$ 94,000.00	$ 94,000.00	$ 95,000.00	1.1%
51-81-95	2014B RD PRINCIPAL PMT	$ 52,000.00	$ 54,000.00	$ 54,000.00	$ 55,003.00	1.9%
51-81-96	2014B RD INTEREST PMT	$ 89,126.45	$ 88,000.00	$ 88,000.00	$ 85,433.00	-2.9%
51-81-97	LEASE PAYMENTS	$ -	$ 12,250.00	$ 12,250.00	$ 12,250.00	0.0%
51-81-98	LEASE INTEREST EXP	$ 1,207.36				#DIV/0!
	IMPACT FEE EXPENSE		$ 51,000.00	$ 6,000.00	$ 30,000.00	-41.2%
51-81-ZZ	Water Right Purchase Reserve				$ 108,432.00	#DIV/0!
TOTAL WATER EXPENDITURES		**$ 860,385.91**	**$ 8,675,900.00**	**$ 2,587,965.00**	**$ 8,038,783.00**	**-7.3%**
NET WATER REVENUE OVER EXPENDITURES		$ 414,628.21	$ (39,000.00)	$ -	$ -	-100.0%

SEWER

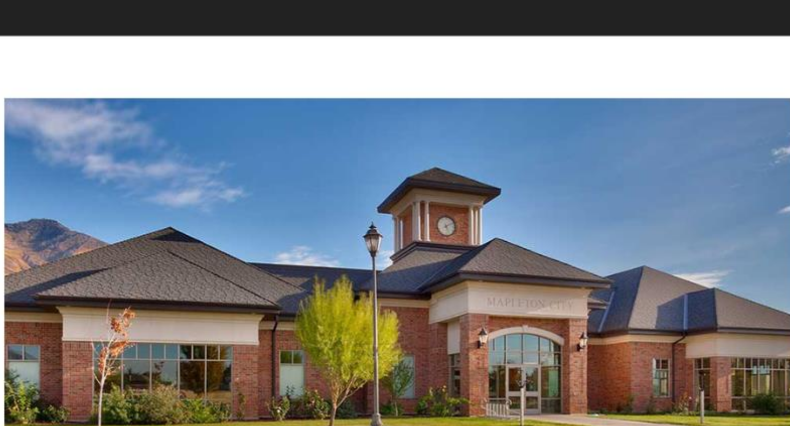
Special Revenue Funds		2023-2024 Actual	2024-2025 Budget (Amd)	2024-2025 Estimated	2025-26 DRAFT	Y/Y CHANGE
SEWER						
SEWER OPERATING REVENUE						
51-37-14	SEWER CONNECTIONS	$ 1,200.00	$ 1,200.00	$ 800.00	$ 1,200.00	0.0%
51-37-31	SEWER CHARGES	$ 687,366.83	$ 630,000.00	$ 575,000.00	$ 580,000.00	-7.9%
52-38-10	INTEREST EARNINGS		$ 10,000.00	$ 5,000.00	$ 5,000.00	-50.0%
51-38-45	SEWER IMPACT FEE	$ 20,248.78	$ 28,743.00	$ 10,000.00	$ 19,840.00	-31.0%
	USE OF FUND BALANCE		$ (20,536.00)		$ 96,110.00	-568.0%
TOTAL SEWER REVENUES		$ 708,815.61	$ 649,407.00	$ 590,800.00	$ 702,150.00	8.1%
SEWER EXPENDITURES						
52-82-11	SALARIES/WAGES	$ 50,757.20	$ 57,750.00	$ 57,750.00	$ 90,000.00	55.8%
52-82-13	EMPLOYEE BENEFITS	$ 54,533.73	$ 45,000.00	$ 45,000.00	$ 62,000.00	37.8%
52-82-21*	BOOKS, SUPSCRIPT.& MEMBERSHIPS	$ 691.66	$ 415.00	$ 415.00	$ 400.00	-3.6%
52-82-23	TRAVEL	$ 398.34	$ 2,310.00	$ 1,200.00	$ 1,500.00	-35.1%
52-82-24	OFFICE EXPENSE, SUPPLIES & POS	$ 271.24	$ 2,000.00	$ 2,250.00	$ 2,060.00	3.0%
52-82-25	EQUIPMENT-SUPPLIES & MAINT.	$ 13,544.67	$ 20,000.00	$ 10,000.00	$ 14,000.00	-30.0%
52-82-28	TELEPHONE			$ -	$ 2,000.00	#DIV/0!
52-82-29	POWER	$ 934.48	$ 850.00	$ 900.00	$ 1,100.00	29.4%
52-82-31	PROFESSIONAL & TECH. SERVICES	$ 16,170.98	$ 14,000.00	$ 16,000.00	$ 29,840.00	113.1%
52-82-32	LINE CLEANING	$ 25,168.96	$ 40,000.00	$ 40,000.00	$ 40,000.00	0.0%
52-82-48	SPECIAL DEPT SUPPLIES					
52-82-58	DEPRECIATION EXPENSE	$ 79,048.65	$ 79,000.00	$ 79,000.00	$ 79,000.00	0.0%
52-82-60						
52-82-XX	IMPACT FEE EXPENSE		$ 28,743.00	$ 10,000.00	$ 40,000.00	39.2%
52-82-67	SEWER POND EXP					
52-82-71	CAPITAL OUTLAY	$ -	$ 77,000.00	$ 30,000.00	$ 107,000.00	39.0%
52-82-80	CONTRIBUTION TO OTHR GOV	$ 20,000.00				
52-82-97	LEASE PAYMENTS	$ 2,250.00	$ 12,250.00	$ 12,250.00	$ 12,250.00	0.0%
52-82-98	LEASE INTEREST EXP	$ 1,207.37				
TOTAL SEWER EXPENDITURES		$ 184,721.26	$ 300,318.00	$ 225,765.00	$ 402,150.00	33.9%
SEWER TRANSFERS						
52-79-09	TRANSFER TO POOL FUND	$ 289,420.00	$ 186,200.00	$ 186,200.00		-100.0%
52-79-13	TRANSFER TO GF - SEWER	$ 221,000.00	$ 162,689.00	$ 162,689.00	$ 300,000.00	84.4%
TOTAL DEPARTMENT 79 WATER TRANSFERS		$ 510,420.00	$ 348,889.00	$ 348,889.00	$ 300,000.00	-14.0%
Total Sewer Expenses		$ 695,141.26	$ 649,207.00	$ 574,654.00	$ 702,150.00	8.2%
NET SEWER REVENUES OVER EXPENSES		$ 13,674.35	$ 200.00	$ 16,146.00	$ -	-100.0%

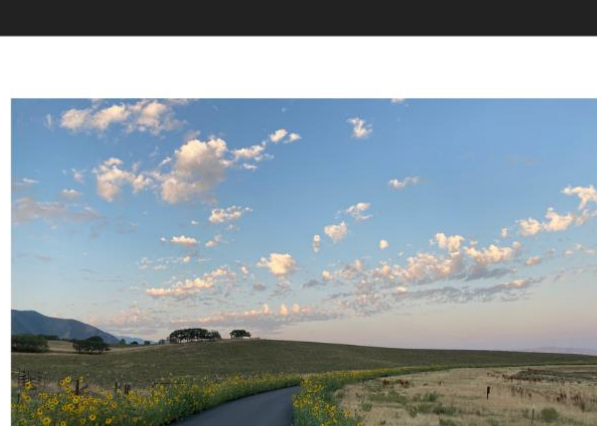
STORM DRAIN

Special Revenue Funds		2023-2024 Actual	2024-2025 Budget (Amd)	2024-2025 Estimated	2025-26 DRAFT	Y/Y CHANGE
STORM DRAIN						
STORM DRAIN REVENUES						
53-37-30	STORM DRAIN FEE	$ 33,320.66	$ 32,000.00	$ 32,000.00	**$ 44,416.44**	**38.8%**
53-37-43	UDOT GRANT - STROM WATER CONST					
53-37-62	CIB LOAN - STORM DRAIN					
53-37-74	CIB GRANT- STORM DRAIN					
53-38-10	INTEREST EARNINGS		$ 6,000.00	$ 5,000.00	**$ 5,000.00**	**-16.7%**
53-38-80	TRANSFER IN FROM B&C - STM BOND	$ 46,900.00	$ 47,000.00	$ 47,000.00	**$ 35,000.00**	**-25.5%**
53-38-72	CAPITAL OUTLAY CARRYOVER - STM					
53-38-90	MISCELLANEOUS					
53-38-91	USE OF FUND BALANCE - STORM DR		$ 157,600.00	$ 157,600.00		**-100.0%**
TOTAL STORM DRAIN REVENUES		$ 80,220.66	$ 242,600.00	$ 241,600.00	**$ 84,416.44**	**-65.2%**
STORM WATER EXPENDITURES						
53-83-58	DEPRECIATION EXPENSE	$ 28,059.51				
53-83-61	FLOOD MITIGATION	$ 11,132.50	$ 5,000.00	$ 5,000.00		**-100.0%**
53-83-71	CAPITAL OUTLAY		$ 95,000.00	$ 95,000.00	**$ 13,000.00**	**-86.3%**
53-83-90	INTEREST EXPENSE	$ 4,024.98	$ 3,600.00	$ 3,600.00	**$ 3,164.00**	**-12.1%**
53-83-91	PRINC DEBT PMTS - STORM WATER	$ 56,000.00	$ 59,000.00	$ 59,000.00	**$ 52,634.00**	**-10.8%**
53-83-98	LEASE INTEREST EXP	$ 524.90				
TOTAL STORM WATER EXPENDITURES		$ 15,682.38	$ 162,600.00	$ 162,600.00	**$ 68,798.00**	**-57.7%**
NET STORM DRAIN REVENUES OVER EXPENDITURES		**$ 64,538.28**	$ 80,000.00	$ 79,000.00	**$ 15,618.44**	**-80.5%**
TOTAL NET WATER/SEWER/STORM FUNDS		$ 492,840.84	$ 41,200.00	$ 95,146.00	**$ 15,618.44**	**-62.1%**

SMALL TOWN
MAPLETON
UTAH
BIG HEART

Fiscal Year 2024-2025 Adopted Budget





Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
Index

MAPLETON
UTAH

BUDGET OVERVIEW

June 19, 2024

Mayor and Councilmembers:

In accordance with the requirements of the Utah Uniform Fiscal Procedures Act we hereby submit this budget for the fiscal year ending June 30, 2025. The budget is balanced and in compliance with Utah State Law.

The fiscal year 2024-2025 budget was prepared with input from department directors, direction from the Mayor, and recommendations from the budget review committee. The Finance Director and City Administrator gathered input from these groups and compiled the final budget document.

The following is a highlight of select items from the budget:

Governmental Fund Revenues

- Property Tax revenues are budgeted at $3,187,543
- Sales Tax Revenue is budgeted to increase to $2,500,000
- Total Governmental Fund Revenues are budgeted at $10,559,064, Sales and Property Tax being the two largest contributors

Enterprise Fund Revenues

- Culinary Water revenue is budgeted at $2,500,000 in utility billing revenue
- Sewer utility billing revenue is anticipated to increase by $1,054,850 to $3,463,698. This increase is caused growth in utility users and an increase in sewer rates, which is discussed in more detail under the Rates section
- Mapleton City Network is budgeting $788,400 in Utility Billing Revenue
- Pressurized Irrigation budgeted utility billing revenues total $1,120,000

Special Revenue Fund

- Mapleton has one Special Revenue Fund which is the Road Fund
- The city charges a road fund fee and estimated revenues from this fee are $393,600

Impact Fee Revenue

On 03/03/2021 an Impact Fee study was presented to the City Council. Based on that study, the Council adopted the following Impact Fee rates which went into effect on 06/01/2021 (these are the rates for a single family unit):

- Parks: $3,587
- Public Safety: $402.52
- Culinary Water: $1,417
- Sewer: $3,156.91
- Pressurized Irrigation: $6,100

Employee Staffing

- This budget accounts for three new positions for the Public Works Department
    - Administrative Assistant
    - Two additional Opperators – This allows for a new crew which will focus on completing Pressurized Irrigation projects

Capital Purchase and Funding Source

- Public Safety
    - Fire Engine: $650,000
    - Pickup Truck: $50,000
- Parks and Recreation
    - Parks Maintenance Facility: $3,000,000
    - City Park, Phase 1: $1,500,000
    - North Park Plarygorund: $150,000
    - Service Truck: $72,000
    - Equipment (Skid Steer, Lawn Mower, Drag Machine, Mower/Plow): $160,000
- Enterprise Fund Vehicles:
    - Two Pick up trucks and one Service Truck: $240,000
- Culinary Water Fund
    - Service Berry Springs: $2,000,000, this amount is variable based on what is accomplished in Fiscal Year 2024
    - Waterline Replacement: $350,000
    - SCADA System Upgrades: $100,000
    - Public Works Shop (Culinary Water portion): $1,500,000
- Sewer Fund
    - SCADA System Upgrades: $100,000
    - Sewer Trunkline Replacement: $500,000
    - Public Works Shop (Sewer Portion): $500,000
- Storm Water Fund
    - Storm Drain Improvements: $120,000
- Pressurized Irrigation Fund
    - Master Plan Projects: $1,500,000
- Mapleton City Network projects
    - Continued Construction: $5,600,000

Debt Servicing

Mapleton City currently has five debt obligations. In 2020, the Culinary Water fund refinanced a revenue bond. The total current outstanding portion is $1,140,000 and is scheduled to be paid off 09/15/2027.

In 2020, the Sewer fund entered into a 20 year, $18,000,000 note to Spanish Fork for the cities share of constructing the new sewer plant with a maturity date of 09/01/2040. In 2024, the two cities created an additional note in the amount of $5,145,000 with a maturity date of 2044.

In 2021, Mapleton City entered into a debt obligation that has funded the cities new fiber internet fund in the amount of $9,360,000 with a maturity date of 6/15/2046. The entirety of this bond has been drawn. In 2023, Mapleton City sold an additional $9,455,748.17 of bonds and the city council approved a $4,000,000 loan from the General Fund to complete the Mapleton City Network construction. Repayment on that loan will begin as the funds are drawn.

These debt obligations will affect their respective 2024 Fiscal Years' budget as follows:

- Culinary Water Fund
    - 2020 Water Revenue Bond – Principal Payment: $277,000
    - 2020 Water Revenue Bond – Interest Payment: $17,727
- Sewer Fund
    - 2020 Sewer Note to Spanish Fork – Principal: $610,000
    - 2020 Sewer Note to Spanish Fork – Interest: $513,430
    - 2024 Sewer Note to Spanish Fork – Principal: $143,000
    - 2024 Sewer Note to Spanish Fork – Interest: $243,000
- Mapleton City Network Fund
    - 2021 Revenue Bond – Interest: $249,187.50
    - 2021 Revenue Bond – Principal: $315,000.00
    - 2023 Revenue Bond – Interest: $522,544.50, paid by capitalized interest
    - 2022 General Fund Loan – Repayment will begin the following fiscal year

Transfers

- General Fund
    - To Capital Projects for Vehicle Replacement: $450,000
    - To Capital Projects for Parks Reserve: $25,000
    - To Capital Projects for Streets Projects: $400,000
    - To Capital Projects for Future Projects: $476,857
- Water Fund
    - To Capital Projects for Vehicle Replacement: $191,509
    - To General Fund for City Usage of Utilities: $12,792
    - To Pressurized Irrigation Fund: $400,000
- Sewer Fund
    - To Capital Projects for Vehicle Replacement: $448,000
    - To General Fund for City Usage of Utilities: $2,935

- Storm Water Fund
  - To Capital Projects for Vehicle Replacement: $69,151
  - To General Fund for City Usage of Utilities: $180
- Pressurized Irrigation Fund
  - To Capital Projects for Vehicle Replacement: $133,000
  - To General Fund for City Usage of Utilities: $93,527

Rates

- The Property Tax rate is not being increased due to property valuations decreasing, however, Property Tax revenues are projected to increase due to growth
- Sewer rates will increase from 56.14 for a 1 ERU connection to 66.14, this is planned to be the last increase associated with the recent sewer revenue notes

Fees

The Parks and Recreation department has reviewed in depth the fees for facility rentals and recreation classes. Based on this review, they are proposing an increase in certain fees. See the attached Fee Schedule for the details.

Conclusion

The budget overview does not highlight every material item in the Fiscal Year 2025 budget. For questions regarding the budget, refer to the actual budget document, which follows this budget overview. You may also refer to the City Administrator or Finance Director.

Respectfully,

Bryce Oyler
Finance Director

GENERAL GOVERNMENT

Mapleton City has a council-manager form of government. The elected governing body is made up of a Mayor and five City Council members. They are assisted by the City Administrator who is appointed by the Mayor and approved by the City Council, and who is responsible for implementing City policy and overseeing the day-to-day management of the City. The Mayor and Council members are elected to serve four-year terms.

Mayor

Dallas Hakes
(2022-2026)

City Council

Jessica Egbert
(2024-2028)

Kasey Beck
(2022-2026)

Leslie Jones
(2024-2028)

Reid Carlson
(2022-2026)

Therin Garrett
(2024-2028)

City Officials	Name
City Administrator	Cory Branch
Recorder	Camille Brown
Assistant City Admin/Community Development Director	Sean Conroy
Public Safety Director	John Jackson
City Engineer/Public Works Director	Rob Hunter
Parks Director	Logan Miner
Finance Director	Bryce Oyler
Treasurer	Lani Bonnett

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
General Fund Summary

	6/30/2022 FY 2021-2022 Actual Expenditures	6/30/2023 FY 2022-2023 Actual Expenditures	6/30/2024 FY 2023-2024 Budgeted Expenditures	6/30/2025 FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
General Fund Departments						
Legislature	88,287	62,908	87,254	71,754	(15,500)	(17.8%)
Administration	954,968	1,067,933	1,189,233	1,076,574	(112,659)	(9.5%)
Finance	206,060	229,944	227,319	590,573	363,254	159.8%
Court	52,500	55,125	57,890	61,000	3,110	5.4%
Community Development	558,976	638,435	759,294	810,824	51,530	6.8%
Police	1,556,296	1,877,363	2,029,562	2,199,768	170,206	8.4%
Fire	1,401,371	1,294,045	1,673,289	1,563,141	(110,148)	(6.6%)
Streets	452,538	565,502	585,996	756,547	170,551	29.1%
Parks	609,313	846,074	895,672	1,053,439	157,767	17.6%
Recreation	219,467	368,109	788,114	877,796	89,682	11.4%
Museum	22,641	9,820	45,650	45,650	-	0.0%
Library	20,926	36,665	43,161	76,941	33,780	78.3%
Community Contributions	16,011	18,806	20,200	23,200	3,000	14.9%
Transfers & Reserves	4,669,776	1,714,734	1,113,615	1,351,857	238,241	21.4%
Total General Fund Expenditures	10,829,130	8,785,462	9,516,249	10,559,064	1,042,815	11.0%
Total General Fund Revenues	10,296,010	11,076,242	9,516,249	10,559,064	1,042,815	11.0%
Surplus/(Deficit)	(533,120)	2,290,780	-	-	-	

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
General Fund Revenues

		FY 2021-2022 Actual Revenues	FY 2022-2023 Actual Revenues	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
	TAX & FRANCHISE FEE REVENUES						
10-31-10	CURRENT YEAR PROPERTY TAX	2,361,736	2,698,557	2,952,628	3,187,543	234,915	8.0%
10-31-20	PRIOR YEAR PROPERTY TAXES	259,068	249,102	140,000	150,000	10,000	7.1%
10-31-21	GREENBELT ROLLBACK TAXES	151,504	53,867	120,000	100,000	(20,000)	(16.7%)
10-31-25	FEE IN LIEU ON VEHICLES	167,717	159,658	160,000	160,000	-	0.0%
10-31-30	SALES AND USE TAXES	2,224,295	2,489,715	2,200,000	2,500,000	300,000	13.6%
10-31-40	COMCAST FRANCHISE FEES	82,605	85,400	80,000	80,000	-	0.0%
10-31-41	MUNI TELECOMMUNICATIONS TAX	39,663	47,420	45,000	45,000	-	0.0%
10-31-42	ROCKY MTN POWER ENERGY TAX	358,796	407,553	370,000	370,000	-	0.0%
10-31-43	QUESTAR ENERGY TAX	228,125	344,436	180,000	300,000	120,000	66.7%
10-31-44	STRAWBERRY ENERGY TAX	3,206	4,394	2,500	2,500	-	0.0%
	SUBTOTAL - TAX & FRANCHISE FEES	5,876,716	6,540,102	6,250,128	6,895,043	644,915	10.3%
	LICENSE AND PERMIT REVENUES						
10-32-10	BUSINESS LICENSES & PERMITS	14,784	14,018	18,000	20,000	2,000	11.1%
10-32-21	BUILDING CONSTRUCTION PERMITS	660,354	459,368	400,000	525,000	125,000	31.3%
10-32-22	PLAN CHECK FEE	14,688	3,625	-	-	-	0.0%
10-32-23	REINSPECTION FEE/BLDG PERMIT	1,645	4,150	3,000	3,500	500	16.7%
10-32-24	ACCESSORY APARTMENT PERMIT	24,954	23,088	2,500	2,500	-	0.0%
10-32-25	DOG LICENSE	190	145	200	200	-	0.0%
10-32-28	EXCAVATION PERMIT	11,545	6,623	10,000	10,000	-	0.0%
	SUBTOTAL - LICENSE & PERMIT	728,160	511,017	433,700	561,200	127,500	29.4%
	RECREATION FEES						
10-33-65	BASEBALL/SOFTBALL	22,249	22,090	26,500	26,500	-	0.0%
10-33-66	GIRLS SOFTBALL	5,953	5,478	-	-	-	0.0%
10-33-67	BASKETBALL	20,334	22,555	29,000	31,000	2,000	6.9%
10-33-69	GIRLS BASKETBALL	6,077	6,074	-	-	-	0.0%
10-33-70	SOCCER	37,998	42,295	40,000	48,000	8,000	20.0%
10-33-72	YOGA/KICKBOXING	2,678	2,395	-	-	-	0.0%
10-33-73	TENNIS	1,148	377	-	2,500	2,500	100.0%
10-33-74	RAD	-	24	-	-	-	0.0%
10-33-76	SUMMER PROGRAMS	48	193	1,000	4,000	3,000	300.0%
10-33-77	VOLLEYBALL	8,509	15,366	5,000	15,000	10,000	200.0%
10-33-78	GYMNASTICS/TUMBLING	-	-	-	2,500	2,500	100.0%
10-33-79	WRESTLING	-	-	500	500	-	0.0%
10-33-80	ART	-	-	-	5,000	5,000	100.0%
10-33-81	FLAG FOOTBALL	8,459	10,422	9,000	11,000	2,000	22.2%
10-33-82	RECREATION PROGRAMS - MISC	-	-	-	-	-	0.0%
10-33-84	DANCE	116	-	-	-	-	0.0%
10-33-85	COOKING CLASSES	-	-	-	-	-	0.0%
10-33-86	CHOIR	-	-	-	-	-	0.0%
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	4,514	4,148	-	6,000	6,000	100.0%
10-33-94	COMMUNITY CLASSES	426	1,373	-	4,000	4,000	100.0%
10-33-95	COMMUNITY PROGRAMS	-	-	-	-	-	0.0%
	RECREATION PROGRAMS FEES-TOTAL	118,509	133,790	111,000	156,000	45,000	40.5%
	CHARGES FOR SERVICES						
10-34-13	PLAN COMM, BOA, FILING FEES	19,010	21,941	30,000	32,000	2,000	6.7%
10-34-16	GENERAL POLICE SERVICES	1,561	1,697	1,200	1,200	-	0.0%
10-34-65	BUILDING RENTALS/MAIN STREET	-	3,640	-	-		
10-34-74	PARK & MEMORIAL HALL RENTAL FEE	17,190	22,541	20,000	20,000	-	0.0%
10-34-75	HARVEST PARK RECEPTION RENTALS	79,970	78,274	50,000	75,000	25,000	50.0%
10-34-77	TRAFFIC SCHOOL FEES	4,439	-	1,000	1,000	-	0.0%
10-34-78	FEES - CERT	499	110	-	-	-	0.0%
10-34-81	TOWER LEASE/MONTHLY RECEIPTS	34,996	35,560	35,000	35,000	-	0.0%
	SUBTOTAL - CHARGES FOR SERVICES	157,664	163,764	137,200	164,200	27,000	19.7%
	COURT FINES						
10-35-11	COURT FINES/NO SURCHARGE	177	-	-	-	-	0.0%

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
General Fund Revenues

Account	Description	FY 2021-2022 Actual Revenues	FY 2022-2023 Actual Revenues	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
	FEES FOR SPECIAL & MISCELLANEOUS						
10-36-10	INTEREST EARNINGS	135,789	1,086,736	850,000	900,000	50,000	5.9%
10-36-11	ROAD EXTENSIONS/SIGNAGE	-	-	-	-	-	0.0%
10-36-12	STREET LIGHT EXTENSIONS	127,350	-	70,000	-	(70,000)	(100.0%)
10-36-13	ENGINEERING INSPECTION FEES	98,190	70,855	85,000	85,000	-	0.0%
10-36-17	CITY YOUTH COUNCIL	4,570	4,769	6,800	6,800	-	0.0%
10-36-20	LIBRARY CENTER DONATION	36	-	-	-	-	0.0%
10-36-24	PARKS AND REC SPONSOR DONATIONS	1,427	6,965	-	18,000	18,000	100.0%
10-36-25	DONATIONS - PIONEER DAYS	33,718	70,657	40,000	85,000	45,000	112.5%
10-36-38	CREDIT CARD SERVICE FEE	7,018	5,713	3,500	3,500	-	0.0%
10-36-40	INSURANCE CLAIMS	2,460	-	3,500	3,500	-	0.0%
10-36-50	SALE/SALVAGE - VEHICLES	21,450	201,502	60,000	50,000	(10,000)	(16.7%)
10-36-51	SALE/SALVAGE - EQUIPMENT	-	4,154	-	-	-	0.0%
10-36-60	JULY 24 CELEBRATION	8,032	10,549	60,000	20,000	(40,000)	(66.7%)
10-36-61	HISTORICAL SOCIETY REVENUE RECOGNITION	15,211	2,000	-	-	-	0.0%
10-36-65	MOONLIGHT HALF MARATHON	10,370	10,446	4,000	14,000	10,000	250.0%
10-36-67	PIONEER DAYS TOURNAMENTS	2,825	2,095	4,000	2,500	(1,500)	(37.5%)
10-36-68	5K FUN RUN	2,204	3,469	5,000	5,000	-	0.0%
10-36-69	LIBRARY BOOK SALES	22	63	200	100	(100)	(50.0%)
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	-	-	25,000	15,000	(10,000)	(40.0%)
10-36-90	SUNDRY	103,615	90,965	30,000	100,000	70,000	233.3%
10-36-95	INSURANCE REIMBURSEMENT	16,305	13,022	10,000	12,000	2,000	20.0%
10-36-97	AMBULANCE PAYMENTS	1,226,358	354,406	400,000	400,000	-	0.0%
10-36-99	FIRE SERVICES REVENUE	282	-	1,500	1,500	-	0.0%
	SUBTOTAL - FEES FOR SERVICES	**1,817,231**	**1,938,366**	**1,658,550**	**1,721,950**	**63,400**	**3.8%**
	INTERGOVERNMENTAL REVENUES						
10-37-12	COUNTY FIRE	4,210	15,077	5,000	15,000	10,000	200.0%
10-37-14	WITNESS FEES	56	111	37	37	-	0.0%
10-37-15	REIMBURSABLE FIRE SERVICES	-	-	5,000	5,000	-	0.0%
10-37-16	PROSECUTOR SPLIT	-	19	1,200	1,200	-	0.0%
10-37-17	POLICE DEPT INTERVIEW CLASS	-	-	-	-	-	0.0%
10-37-18	POLICE O/T REIMBURSEMENTS	5,116	185	5,000	5,000	-	0.0%
10-37-19	JUSTICE COURT GRANT	-	-	-	-	-	0.0%
10-37-21	NEBO POLICE OFFICER	90,000	90,000	90,000	90,000	-	0.0%
10-37-56	CLASS 'C' ROAD FUND ALLOTMENT	538,752	687,954	525,000	600,000	75,000	14.3%
10-37-58	STATE LIQUOR ALLOTMENT	6,559	7,934	6,000	6,000	-	0.0%
10-37-60	EMS GRANTS	5,422	-	4,000	4,000	-	0.0%
10-37-61	RECREATION & PARKS GRANTS	-	-	-	-	-	0.0%
10-37-63	FD GRANT REVENUE	-	8,750	-	-	-	0.0%
10-37-64	MASS TRANSIT ALLOTMENT	202,993	231,945	175,000	225,000	50,000	28.6%
10-37-71	PUBLIC SAFETY - CCJJAG GRANT	-	2,784	-	-	-	0.0%
10-37-73	ARPA ALLOTMENT	635,011	635,011	-	-	-	0.0%
	SUBTOTAL - INTERGOVERNMENT	**1,488,119**	**1,679,769**	**816,237**	**951,237**	**135,000**	**16.5%**
	TRANSFERS, RESERVES, & OTHER SOURCES						
10-38-52	UTILIZE CLASS C ROAD FUND RESER	-	-	-	-	-	0.0%
10-38-53	UTILIZE STREET LIGHTING RESERVES	-	-	-	-	-	0.0%
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%
10-38-90	APPROPRIATION OF GF RESERVES FOR OPERATIONS	-	-	-			
10-38-91	TRANSFER FROM WATER FUND FOR STREETS	-	-	-		-	0.0%
10-38-91	TRANSFER FROM WATER FOR SPRINKLING SYSTEM	-	-	-		-	0.0%
10-38-92	UTILIZE PARK IMPACT FEE RESERVES	-	-	-		-	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		**10,296,010**	**11,076,242**	**9,516,249**	**10,559,064**	**1,042,815**	**11.0%**
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	-	**-**	**-**	**-**	**-**	**0.0%**
TOTAL - GENERAL FUND REVENUES AND APPROPRIATIONS		**10,296,010**	**11,076,242**	**9,516,249**	**10,559,064**	**1,042,815**	**11.0%**

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
Legislature

		FY 2021-2022 Actual Expenditures	FY 2022-2023 Actual Expenditures	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
10-43-11	SALARIES AND WAGES	-	3,000	-	**-**	**-**	**0.0%**
10-43-12	MAYOR/COUNCIL SALARIES	36,677	35,166	36,000	**36,000**	**-**	**0.0%**
10-43-13	MAYOR/COUNCIL BENEFITS	15,078	2,920	2,754	**2,754**	**-**	**0.0%**
10-43-14	MISC. EXPENSES	-	-	-	**-**	**-**	**0.0%**
10-43-21	SUBSCRIPTIONS AND MEMBERSHIPS	7,062	1,578	14,000	**10,000**	**(4,000)**	**(28.6%)**
10-43-23	TRAVEL AND TRAINING	3,898	3,089	2,500	**5,000**	**2,500**	**100.0%**
10-43-28	TELEPHONE	-	-	-	**-**	**-**	**0.0%**
10-43-69	UNEXPECTED PROJECTS - CARRYOVER ACCT	25,572	17,155	32,000	**18,000**	**(14,000)**	**(43.8%)**
	TOTAL - LEGISLATURE	**88,287**	**62,908**	**87,254**	**71,754**	**(15,500)**	**(17.8%)**

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
Administration

		FY 2021-2022 Actual Expenditures	FY 2022-2023 Actual Expenditures	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
10-44-11	SALARIES AND WAGES	269,009	274,458	350,587	359,358	8,771	2.5%
10-44-13	EMPLOYEE BENEFITS	124,697	129,320	111,122	114,192	3,070	2.8%
10-44-14	CAR ALLOWANCE	3,597	3,529	4,200	4,200	-	0.0%
10-44-15	HRPR ACTIVITIES	11,815	23,189	25,000	25,000	-	0.0%
10-44-16	COLLEGE TUITION	1,365	-	-	-	-	0.0%
10-44-17	OVERTIME	129	1,272	-	-	-	0.0%
10-44-19	EDUCATION	-	-	-	-	-	0.0%
10-44-20	POSTAGE	1,428	1,802	1,800	1,800	-	0.0%
10-44-21	SUBSCRIPTIONS AND MEMBERSHIPS	4,369	2,337	4,000	4,000	-	0.0%
10-44-22	PUBLIC NOTICES	-	-	1,500	1,500	-	0.0%
10-44-23	TRAVEL AND TRAINING	2,135	3,401	3,500	3,500	-	0.0%
10-44-24	OFFICE SUPPLIES & EXPENSES	3,603	3,248	3,000	3,000	-	0.0%
10-44-25	EQUIPMENT, SUPPLIES & MAINTENANCE	2,821	3,071	5,000	5,000	-	0.0%
10-44-26	BUILDING & GROUNDS	42,302	27,772	25,000	30,000	5,000	20.0%
10-44-27	UTILITIES	28,122	31,891	32,724	32,724	-	0.0%
10-44-28	TELEPHONE	7,219	7,594	10,200	10,200	-	0.0%
10-44-32	ATTORNEY FEES - PUBLIC DEFENDER	-	-	-	-	-	0.0%
10-44-33	ATTORNEY FEES - GENERAL	9,188	10,221	100,000	100,000	-	0.0%
10-44-34	ATTORNEY FEES -PROSECUTOR	-	-	-	-	-	0.0%
10-44-35	PROFESSIONAL AND TECHNICAL	33,857	27,062	25,000	25,000	-	0.0%
10-44-36	COMPUTER CHARGES	31,444	15,737	20,000	20,000	-	0.0%
10-44-37	WEBSITE MAINTENANCE	14,111	4,212	10,000	10,000	-	0.0%
10-44-38	CUSTODIAL SERVICE	12,540	13,648	13,000	13,000	-	0.0%
10-44-39	URBAN DEER PROGRAM	6,287	-	6,500	6,500	-	0.0%
10-44-46	VEHICLES - MAINTENANCE & REPAIR	1,101	2,210	1,500	1,500	-	0.0%
10-44-47	VEHICLES - FUEL	275	532	1,000	1,000	-	0.0%
10-44-51	INSURANCE	170,741	183,416	160,000	180,000	20,000	12.5%
10-44-60	CODIFY CODES	2,546	1,630	6,000	6,000	-	0.0%
10-44-62	PIONEER DAY CELEBRATION	125,437	202,549	160,000	-	(160,000)	(100.0%)
10-44-63	CITY ELECTIONS	15,640	1,368	38,500	34,000	(4,500)	(11.7%)
10-44-64	WELLNESS PROGRAM	4,224	10,308	16,100	16,100	-	0.0%
10-44-65	EMERGENCY COMMUNICATIONS CERT	4,152	793	1,000	1,000	-	0.0%
10-44-67	NEWSLETTER - PRINTING & POSTAGE	4,662	8,567	8,000	8,000	-	0.0%
10-44-76	COMPUTER HARDWARE & SOFTWARE	3,076	16,164	10,000	10,000	-	0.0%
10-44-84	CLAIMS	-	20,052	-		-	0.0%
10-44-85	COMMUNICATIONS	13,077	17,726	7,500	17,500	10,000	133.3%
10-44-86	INNOVATIVE INCENTIVE PROGRAM	-	250	7,500	7,500	-	0.0%
10-44-87	MAPLETON REBRAND	-	18,604	20,000	25,000	5,000	25.0%
	TOTAL - ADMINISTRATION	954,968	1,067,933	1,189,233	1,076,574	(112,659)	(9.5%)

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
Finance

		FY 2021-2022 Actual Expenditures	FY 2022-2023 Actual Expenditures	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
10-45-11	SALARIES AND WAGES	109,753	121,166	107,548	117,389	9,841	9.2%
10-45-13	EMPLOYEE BENEFITS	43,672	48,240	39,721	41,134	1,413	3.6%
10-45-14	MISC. EXPENSES	-	(9,933)	250	250	-	0.0%
10-45-15	HRPR ACTIVITIES	448	-	200	200	-	0.0%
10-45-17	OVERTIME	731	383	1,500	1,500	-	0.0%
10-45-20	POSTAGE	1,375	1,775	2,000	2,000	-	0.0%
10-45-21	SUBSCRIPTIONS AND MEMBERSHIPS	87	593	1,000	1,000	-	0.0%
10-45-22	PUBLIC NOTICES	1,047	543	500	500	-	0.0%
10-45-23	TRAVEL AND TRAINING	3,108	5,368	4,500	6,500	2,000	44.4%
10-45-24	OFFICE SUPPLIES & EXPENSES	4,187	3,545	6,000	6,000	-	0.0%
10-45-25	EQUIPMENT, SUPPLIES & MAINTENANCE	1,230	6,817	2,000	2,000	-	0.0%
10-45-28	TELEPHONE	1,911	1,760	2,000	2,000	-	0.0%
10-45-34	AUDITOR FEES	14,300	13,500	15,000	15,000	-	0.0%
10-45-35	PROFESSIONAL AND TECHNICAL	12,193	28,755	30,000	30,000	-	0.0%
10-45-36	COMPUTER CHARGES	12,017	12,360	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	-	-	-	350,000	350,000	100.0%
	TOTAL - FINANCE	206,060	229,944	227,319	590,573	363,254	159.8%

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
Court

		6/30/2022 FY 2021-2022 Actual Expenditures	6/30/2023 FY 2022-2023 Actual Expenditures	6/30/2024 FY 2023-2024 Approved Budget	6/30/2025 FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
10-42-11	SALARIES	-	-	-	**-**	**-**	**0.0%**
10-42-12	CONTRACTED JUDICIAL SERVICES	52,500	55,125	57,890	**61,000**	**3,110**	**5.4%**
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	**52,500**	**55,125**	**57,890**	**61,000**	**3,110**	**5.4%**

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
Community Development

		6/30/2022 FY 2021-2022 Actual Expenditures	6/30/2023 FY 2022-2023 Actual Expenditures	6/30/2024 FY 2023-2024 Approved Budget	6/30/2025 FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
10-52-11	SALARIES AND WAGES	319,114	350,635	427,255	**465,200**	**37,945**	**8.9%**
10-52-13	EMPLOYEE BENEFITS	163,241	171,336	228,264	**241,849**	**13,585**	**6.0%**
10-52-14	MISCELLANEOUS EXPENSE	20	42,012	4,500	**4,500**	**-**	**0.0%**
10-52-17	OVERTIME	800	-	5,000	**5,000**	**-**	**0.0%**
10-52-21	SUBSCRIPTIONS AND MEMBERSHIPS	3,087	2,522	2,000	**2,000**	**-**	**0.0%**
10-52-22	PUBLIC NOTICES	-	-	500	**500**	**-**	**0.0%**
10-52-23	TRAVEL & TRAINING	4,790	3,143	4,500	**4,500**	**-**	**0.0%**
10-52-24	OFFICE SUPPLIES	2,456	1,065	1,800	**1,800**	**-**	**0.0%**
10-52-25	EQUIPMENT, SUPPLIES & MAINTENANCE	2,814	2,250	3,500	**3,500**	**-**	**0.0%**
10-52-28	TELEPHONE	3,904	3,375	3,800	**3,800**	**-**	**0.0%**
10-52-29	TRAINING	490	840	1,000	**1,000**	**-**	**0.0%**
10-52-35	PROFESSIONAL AND TECHNICAL	-	3,685	1,000	**1,000**	**-**	**0.0%**
10-52-36	COMPUTER SUPPORT	7,683	9,294	11,500	**11,500**	**-**	**0.0%**
10-52-38	BUILDING INSPECTION SERVICES	46,222	43,768	55,000	**55,000**	**-**	**0.0%**
10-52-47	VEHICLES-FUEL	3,439	4,206	3,500	**3,500**	**-**	**0.0%**
10-52-51	PLANNING COMMISSION MEETINGS	175	158	175	**175**	**-**	**0.0%**
10-52-60	IBC CODE BOOKS	371	-	3,000	**3,000**	**-**	**0.0%**
10-52-62	MISCELLANEOUS SERVICES	372	145	3,000	**3,000**	**-**	**0.0%**
	TOTAL - COMMUNITY DEVELOPMENT	**558,976**	**638,435**	**759,294**	**810,824**	**51,530**	**6.8%**

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
Police

		6/30/2022 FY 2021-2022 Actual Expenditures	6/30/2023 FY 2022-2023 Actual Expenditures	6/30/2024 FY 2023-2024 Approved Budget	6/30/2025 FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
10-54-11	SALARIES	760,048	901,615	995,792	**1,098,036**	**102,244**	**10.3%**
10-54-12	PART TIME/RESERVE OFFICERS	2,842	-	-		**-**	**0.0%**
10-54-13	EMPLOYEE BENEFITS	476,845	580,729	664,359	**711,074**	**46,715**	**7.0%**
10-54-14	UNIFORM CLEANING ALLOWANCE	1,125	1,375	1,350	**1,350**	**-**	**0.0%**
10-54-15	REIMBURSABLE OVERTIME	520	-	5,000	**5,000**	**-**	**0.0%**
10-54-17	REGULAR OVERTIME	16,984	22,690	26,000	**30,000**	**4,000**	**15.4%**
10-54-18	UNIFORMS	5,517	3,708	7,000	**7,000**	**-**	**0.0%**
10-54-19	HOLIDAY OVERTIME	18,672	22,956	15,000	**15,000**	**-**	**0.0%**
10-54-20	FIREARMS & AMMUNITION	1,757	5,314	3,000	**3,000**	**-**	**0.0%**
10-54-21	SUBSCRIPTIONS & MEMBERSHIPS	8,299	8,106	5,000	**5,000**	**-**	**0.0%**
10-54-23	TRAVEL	3,267	3,160	1,200	**1,200**	**-**	**0.0%**
10-54-24	OFFICE EXPENSE & SUPPLIES	2,192	2,349	2,500	**2,500**	**-**	**0.0%**
10-54-25	EQUIPMENT, SUPPLIES & MAINTENA	3,352	11,590	8,000	**8,000**	**-**	**0.0%**
10-54-26	BUILDINGS AND GROUNDS	25,359	25,071	25,000	**35,000**	**10,000**	**40.0%**
10-54-27	UTILITIES	27,435	36,172	37,000	**37,000**	**-**	**0.0%**
10-54-28	TELEPHONE	13,575	13,784	10,500	**10,500**	**-**	**0.0%**
10-54-31	PROFESSIONAL SERVICES	1,925	1,941	2,000	**2,000**	**-**	**0.0%**
10-54-34	DISPATCH MAINTENANCE FEE	1,286	20,248	27,970	**27,970**	**-**	**0.0%**
10-54-35	CONTRACTUAL SERVICES/DISPATCH	91,974	96,405	98,891	**103,638**	**4,747**	**4.8%**
10-54-36	ANIMAL SHELTER FEE	10,667	15,507	35,000	**28,000**	**(7,000)**	**(20.0%)**
10-54-45	RADIO AND PAGER REPAIRS	2,310	-	-	**-**	**-**	**0.0%**
10-54-46	VEHICLES - MAINTENANCE & REPAI	10,791	15,122	7,000	**7,000**	**-**	**0.0%**
10-54-47	VEHICLES - FUEL	33,317	38,070	19,000	**19,000**	**-**	**0.0%**
10-54-48	POLICE OFFICER TRAINING	9,659	4,248	4,000	**5,000**	**1,000**	**25.0%**
10-54-50	D.A.R.E. ANTI-DRUG PROGRAM	1,876	1,811	2,000	**2,000**	**-**	**0.0%**
10-54-51	LIQUOR LAW ACTIVITIES	1,413	16,587	6,000	**6,000**	**-**	**0.0%**
10-54-55	POLICE GRANTS	2,755	3,001	-	**-**	**-**	**0.0%**
10-54-65	SPECIAL DEPARTMENT SUPPLIES	4,014	5,791	4,000	**4,000**	**-**	**0.0%**
10-54-66	C.E.R.T. PROGRAM	7,144	4,059	4,000	**4,000**	**-**	**0.0%**
10-54-72	COMPUTERS	6,076	8,322	9,000	**9,000**	**-**	**0.0%**
10-54-75	CHIEF LUNCHEON	-	652	500	**500**	**-**	**0.0%**
10-54-81	DRUG TASK FORCE	3,304	-	3,500	**6,000**	**2,500**	**71.4%**
10-54-83	K-9 EXPENSES	-	6,980	-	**6,000**	**6,000**	**100.0%**
	TOTAL - POLICE	**1,556,296**	**1,877,363**	**2,029,562**	**2,199,768**	**170,206**	**8.4%**

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
Fire

		6/30/2022 FY 2021-2022 Actual Expenditures	6/30/2023 FY 2022-2023 Actual Expenditures	6/30/2024 FY 2023-2024 Approved Budget	6/30/2025 FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
10-55-11	SALARIES - FULL TIME	235,341	325,785	423,079	442,750	19,671	4.6%
10-55-12	PART TIME WAGES	396,495	354,580	404,712	454,761	50,049	12.4%
10-55-13	EMPLOYEE BENEFITS	159,103	175,395	243,313	255,410	12,097	5.0%
10-55-15	VOLUNTEER SALARY	90,602	110,346	90,731	90,731	(0)	(0.0%)
10-55-17	REGULAR OVERTIME	39,740	39,917	30,000	35,000	5,000	16.7%
10-55-18	UNIFORMS	11,612	10,149	11,500	13,000	1,500	13.0%
10-55-21	SUBSCRIPTIONS & MEMBERSHIPS	9,718	11,804	10,465	16,000	5,535	52.9%
10-55-23	TRAVEL	(361)	480	3,500	3,500	-	0.0%
10-55-24	OFFICE EXPENSE & SUPPLIES	3,481	2,941	6,000	6,000	-	0.0%
10-55-25	EQUIPMENT, SUPPLIES & MAINTENANCE	54,204	52,799	53,300	53,300	-	0.0%
10-55-26	BUILDING & GROUNDS	-	-	-		-	0.0%
10-55-28	TELEPHONE	5,397	5,610	5,000	9,000	4,000	80.0%
10-55-35	CONTRACTURAL SERVICES-DISPATCH	500	8,640	3,500	3,500	-	0.0%
10-55-36	COMPUTER CHARGES	6,585	9,768	7,182	7,182	-	0.0%
10-55-45	RADIO AND PAGER REPAIRS	12,408	17,012	14,000	-	(14,000)	(100.0%)
10-55-46	VEHICLES - MAINTENANCE & REPAIR	34,547	29,218	31,000	31,000	-	0.0%
10-55-47	VEHICLES - FUEL	21,180	17,510	15,000	15,000	-	0.0%
10-55-51	EVENTS/OUTREACH	5,665	8,114	8,382	8,382	-	0.0%
10-55-52	INSURANCE BILLING (GOLD CROSS)	47,367	28,274	18,500	25,000	6,500	35.1%
10-55-53	MEDICARE/MEDICAID PAYMENTS	5,921	15,121	15,800	23,000	7,200	45.6%
10-55-61	MISCELLANEOUS	1,337	1,775	1,800	1,800	-	0.0%
10-55-62	TRAINING	20,834	29,248	31,250	31,250	-	0.0%
10-55-63	GRANT EXPENDITURES	-	8,710	4,200	6,500	2,300	54.8%
10-55-64	COMMUNITY CPR-FIRST AID CLASS	95	1,435	1,500	1,500	-	0.0%
10-55-66	C.E.R.T.	-	-	-	-	-	0.0%
10-55-74	EQUIPMENT MAINTENANCE/INSPECTION	6,026	5,826	6,000	6,000	-	0.0%
10-55-75	LIFE SAFETY EQUIPMENT	22,999	23,586	23,575	23,575	-	0.0%
10-55-76	WILDFIRE RESPONSE	-	-	-	-	-	0.0%
10-55-77	BAD DEBT	210,574	-	210,000	-	(210,000)	(100.0%)
	TOTAL - FIRE	**1,401,371**	**1,294,045**	**1,673,289**	**1,563,141**	**(110,148)**	**(6.6%)**

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
Streets

		FY 2021-2022 Actual Expenditures	FY 2022-2023 Actual Expenditures	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
10-60-11	SALARIES	73,832	92,201	77,718	**168,125**	**90,407**	**116.3%**
10-60-13	EMPLOYEE BENEFITS	38,994	41,641	44,245	**98,198**	**53,953**	**121.9%**
10-60-14	MISC EXPENSE / PROTECTIVE CLOTHING	1,377	1,074	1,400	**1,801**	**401**	**28.6%**
10-60-17	OVERTIME/ON CALL	4,000	4,239	1,295	**8,059**	**6,764**	**522.3%**
10-60-21	SUBSCRIPTIONS & MEMBERSHIPS	108	41	1,050	**2,700**	**1,650**	**157.2%**
10-60-23	TRAVEL, TRAINING & MEETINGS	1,178	798	1,076	**2,210**	**1,134**	**105.4%**
10-60-24	OFFICE SUPPLIES	486	254	341	**494**	**153**	**44.9%**
10-60-25	EQUIPMENT, MATERIALS AND SUPPLIES	6,735	9,997	12,955	**15,000**	**2,045**	**15.8%**
10-60-26	BUILDING MAINTENANCE	2,148	756	1,346	**1,950**	**604**	**44.9%**
10-60-27	UTILITIES	12,573	12,572	3,140	**12,000**	**8,860**	**282.2%**
10-60-28	TELEPHONE	132	129	-	**-**	**-**	**0.0%**
10-60-29	ELECTRICITY - STREET LIGHTS (ROCKY MTN)	77,643	78,127	80,000	**80,000**	**-**	**0.0%**
10-60-31	PROFESSIONAL SERVICES	8,558	9,082	11,000	**11,000**	**-**	**0.0%**
10-60-32	BLUE STAKES SERVICES	-	12	-	**910**	**910**	**100.0%**
10-60-36	COMPUTERS/SOFTWARE	2,067	4,159	4,485	**6,500**	**2,015**	**44.9%**
10-60-42	ROAD MAINTENANCE - C ROADS	26,969	82,878	32,000	**32,000**	**-**	**0.0%**
10-60-43	SIDEWALKS/CURBS - C ROADS	75,514	101,949	200,000	**200,000**	**-**	**0.0%**
10-60-46	VEHICLES/SNOW PLOW - MAINT & REPAIR	5,472	4,894	5,382	**5,200**	**(182)**	**(3.4%)**
10-60-47	VEHICLES - FUEL	3,510	4,690	4,078	**6,500**	**2,422**	**59.4%**
10-60-51	GIS	4,171	5,186	4,485	**3,900**	**(585)**	**(13.0%)**
10-60-52	INSTALL STREET LIGHTS & 3 YR UTILITY	7,115	-	-		**-**	**0.0%**
10-60-61	SIGNS-MAINT,REPAIR,TRAFFIC CNTRL - C ROADS	48,928	20,548	40,000	**40,000**	**-**	**0.0%**
10-60-72	LEASE/FINANCE VEHICLES	-	-	-	**-**	**-**	**0.0%**
10-60-74	EQUIPMENT, MATERIALS AND SUPPLIES	-	-	-	**-**	**-**	**0.0%**
10-60-78	SNOW - SALT (C ROADS)	41,600	74,290	50,000	**50,000**	**-**	**0.0%**
10-60-79	SNOW PLOW MAINTENANCE	9,427	15,986	10,000	**10,000**	**-**	**0.0%**
	TOTAL - STREETS	**452,538**	**565,502**	**585,996**	**756,547**	**170,551**	**29.1%**

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
Parks

		FY 2021-2022 Actual Expenditures	FY 2022-2023 Actual Expenditures	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
10-64-11	SALARIES - FULL TIME	178,095	240,548	275,823	**292,711**	**16,888**	**6.1%**
10-64-12	PART TIME SALARIES & WAGES	17,541	54,811	50,000	**50,000**	**-**	**0.0%**
10-64-13	EMPLOYEE BENEFITS	100,847	127,886	132,149	**139,027**	**6,878**	**5.2%**
10-64-14	PROTECTIVE CLOTHING	2,311	5,839	5,000	**5,000**	**-**	**0.0%**
10-64-15	PARKS & RECREATION VEHICLES	-	1,559	-	**5,001**	**5,001**	**100.0%**
10-64-17	ON CALL	27,084	33,857	32,000	**35,000**	**3,000**	**9.4%**
10-64-20	MEMORIAL HALL BUILDINGS AND GROUNDS	(1,080)	2,796	8,500	**7,000**	**(1,500)**	**(17.6%)**
10-64-21	SUBSCRIPTIONS & MEMBERSHIPS	515	818	1,200	**1,200**	**-**	**0.0%**
10-64-22	EDUCATION, TRAVEL & TRAINING	2,069	3,940	4,000	**4,000**	**-**	**0.0%**
10-64-23	TRAVEL & TRAINING	3,436	3,723	-	**-**	**-**	**0.0%**
10-64-24	OFFICE SUPPLIES	1,313	3,650	500	**3,000**	**2,500**	**500.0%**
10-64-25	EQUIPMENT SUPPLIES & MAINT.	11,445	10,228	10,500	**10,500**	**-**	**0.0%**
10-64-26	BUILDING & GROUNDS	24,528	37,579	41,000	**41,000**	**-**	**0.0%**
10-64-27	UTILITIES	118,417	129,007	122,000	**122,000**	**-**	**0.0%**
10-64-28	TELEPHONES	3,939	7,395	6,500	**6,500**	**-**	**0.0%**
10-64-29	CONTRACTED LAWN SERVICES	-	16,270	15,000	**15,000**	**-**	**0.0%**
10-64-30	TREES HORTICULTURE	6,350	6,694	38,500	**38,500**	**-**	**0.0%**
10-64-35	PROFESSIONAL AND TECHNICAL	-	3,007	15,000	**15,000**	**-**	**0.0%**
10-64-36	COMPUTERS	5,233	10,027	4,500	**4,500**	**-**	**0.0%**
10-64-37	HARVEST PARK EVENT CENTER BLDG & GRNDS	19,940	41,741	30,000	**130,000**	**100,000**	**333.3%**
10-64-40	RECREATION & PARKS GRANTS	-	-	5,000	**5,000**	**-**	**0.0%**
10-64-45	EXERCISE EQUIPMENT MAINTENANCE	1,645	833	-	**-**	**-**	**0.0%**
10-64-46	VEHICLES - MAINTENANCE & REPAIR	10,175	16,338	16,000	**16,000**	**-**	**0.0%**
10-64-47	VEHICLES - FUEL	15,312	19,920	18,000	**18,000**	**-**	**0.0%**
10-64-49	ARTS & HUMANITIES	5,549	7,131	-	**-**	**-**	**0.0%**
10-64-55	SHADE TREE BEAUTIFICATION	6,750	7,116	-	**-**	**-**	**0.0%**
10-64-60	TURF PRODUCTS	12,085	13,241	16,000	**16,000**	**-**	**0.0%**
10-64-61	MAPLETON PARKWAY TRAIL	408	5,367	6,000	**6,000**	**-**	**0.0%**
10-64-69	DEPARTMENT EXPENSE	2,774	4,592	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	14,332	14,919	20,000	**20,000**	**-**	**0.0%**
10-64-78	PARK IMPROVEMENTS	14,928	10,403	15,000	**40,000**	**25,000**	**166.7%**
10-64-82	SPRINKLER CONTROL UPGRADES	3,373	4,842	5,000	**5,000**	**-**	**0.0%**
	TOTAL - PARKS & RECREATION	**609,313**	**846,074**	**895,672**	**1,053,439**	**157,767**	**17.6%**

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
Recreation

		FY 2021-2022 Actual Expenditures	FY 2022-2023 Actual Expenditures	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
10-65-11	SALARIES - FULL TIME	37,432	144,761	210,523	242,543	32,020	15.2%
10-65-12	PART TIME SALARIES AND WAGES	70,576	43,392	54,350	65,000	10,650	19.6%
10-65-13	EMPLOYEE BENEFITS	10,978	57,813	88,591	98,203	9,612	10.9%
10-65-14	CAR ALLOWANCE	-	180	-	-	-	0.0%
10-65-17	ON CALL	190	3,462	16,000	15,000	(1,000)	(6.3%)
10-65-27	UTILITIES	-	550	-	-	-	0.0%
10-65-40	WRESTLING	2,569	-	3,000	3,000	-	0.0%
10-65-42	OFFICE SUPPLIES	-	-	4,000	4,000	-	0.0%
10-65-44	EDUCATION, TRAVEL & TRAINING	-	-	7,000	10,000	3,000	42.9%
10-65-45	DEPARTMENT EXPENSES	-	-	2,500	2,500	-	0.0%
10-65-47	VEHICLES - FUEL	22	385	6,000	6,000	-	0.0%
10-65-48	SPRING SOCCER	2,832	5,081	-	-	-	0.0%
10-65-50	SOCCER	19,674	34,201	35,000	45,000	10,000	28.6%
10-65-51	WALKING PROGRAM	-	-	-	-	-	0.0%
10-65-52	BASEBALL/SOFTBALL	28,819	22,899	30,000	30,000	-	0.0%
10-65-53	GIRLS SOFTBALL	3,361	922	-	-	-	0.0%
10-65-54	BASKETBALL	6,448	11,699	15,000	15,000	-	0.0%
10-65-55	GIRLS BASKETBALL	1,068	1,429	-	-	-	0.0%
10-65-56	TENNIS	491	1,797	2,000	2,000	-	0.0%
10-65-57	CONCESSION EXPENSES	-	-	10,000	10,000	-	0.0%
10-65-59	SUMMER PROGRAMS	17	865	11,750	15,950	4,200	35.7%
10-65-60	VOLLEYBALL	4,382	5,439	4,500	6,500	2,000	44.4%
10-65-61	FLAG FOOTBALL	3,173	4,468	5,000	5,000	-	0.0%
10-65-62	GYMNASTICS/TUMBLING	-	-	-	15,000	15,000	100.0%
10-65-63	COMMUNITY EVENTS	-	499	-	22,200	22,200	100.0%
10-65-66	ARCHERY	-	-	-	-	-	0.0%
10-65-67	PICKLE BALL	1,867	2,512	5,000	5,000	-	0.0%
10-65-70	ONLINE FEES	5,000	5,000	6,500	20,500	14,000	215.4%
10-65-71	MOONLIGHT HALF MARATHON	13,093	10,100	-	-	-	0.0%
10-65-72	TRACK & FIELD/CROSS COUNTRY	3,061	3,943	4,500	4,500	-	0.0%
10-65-73	EXERCISE EQUIPMENT	-	-	5,000	5,000	-	0.0%
10-65-75	SPECIAL EVENTS	4,414	6,211	18,500	19,000	500	2.7%
10-65-76	PIONEER DAY CELEBRATION	-	-	232,500	195,000	(37,500)	(16.1%)
10-65-77	MARKETING AND ADVERTISING	-	-	-	5,000	5,000	100.0%
10-65-89	COMMUNITY PROGRAMS	-	-	8,400	8,400	-	0.0%
10-65-90	COMMUNITY CLASSES	-	501	2,500	2,500	-	0.0%
	TOTAL - RECREATION	219,467	368,109	788,114	877,796	89,682	11.4%

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
Towne Square

		FY 2021-2022 Actual Expenditures	FY 2022-2023 Actual Expenditures	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
10-69-26	BUILDING & GROUNDS	241	171	5,000	**5,000**	**-**	**0.0%**
10-69-27	SPECIAL EVENTS	-	108	6,400	**6,400**	**-**	**0.0%**
10-69-29	SECURITY SYSTEM	511	465	15,000	**15,000**	**-**	**0.0%**
10-69-37	TOWNE SQUARE UTILITIES	1,103	949	4,250	**4,250**	**-**	**0.0%**
10-69-56	HISTORICAL PRESERVE. COMM. EXP	2,776	2,903	7,500	**7,500**	**-**	**0.0%**
10-69-57	TOWNE SQUARE EXPENSES	18,010	5,224	7,500	**7,500**	**-**	**0.0%**
	TOTAL - MUSEUM	**22,641**	**9,820**	**45,650**	**45,650**	**-**	**0.0%**

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
Library

		FY 2021-2022 Actual Expenditures	FY 2022-2023 Actual Expenditures	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
10-80-10	SALARIES - LITERACY CENTER STAFF	-	-	4,817	**37,440**	**32,623**	**677.2%**
10-80-11	SALARIES - CITY LIBRARY STAFF	17,781	32,638	30,696	**31,853**	**1,157**	**3.8%**
10-80-12	BOOKMOBILE - COUNTY AUDITOR OFFICE	566	-	1,000	**1,000**	**-**	**0.0%**
10-80-13	EMPLOYEE BENEFITS	1,325	2,623	2,248	**2,248**	**-**	**0.0%**
10-80-24	OFFICE SUPPLIES & EXPENSES	284	930	2,000	**2,000**	**-**	**0.0%**
10-80-60	SUMMER READING PROGRAMS	874	474	1,200	**1,200**	**-**	**0.0%**
10-80-61	BOOKS-START UP	-	-	-	**-**	**-**	**0.0%**
10-80-62	BOOK PURCHASES	97	-	1,200	**1,200**	**-**	**0.0%**
	TOTAL - LIBRARY	**20,926**	**36,665**	**43,161**	**76,941**	**33,780**	**78.3%**

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
Community Contributions

		FY 2021-2022 Actual Expenditures	FY 2022-2023 Actual Expenditures	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
10-90-64	SENIOR CITIZENS-OPERATIONS EXP.	8,110	9,603	10,000	**13,000**	**3,000**	**30.0%**
10-90-68	CITY YOUTH COUNCIL	5,902	6,004	7,000	**7,000**	**-**	**0.0%**
10-90-69	MISS SPRINGVILLE PAGEANT	2,000	3,200	3,200	**3,200**	**-**	**0.0%**
10-90-70	YOUTH COUNCIL-HUMANITARIAN PROJECT	-	-	-	**-**	**-**	**0.0%**
	TOTAL - COMMUNITY CONTRIBUTIONS	**16,011**	**18,806**	**20,200**	**23,200**	**3,000**	**14.9%**

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
Transfers and Reserves

		FY 2021-2022 Actual Transfers	FY 2022-2023 Actual Transfers	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 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	**450,000**	**(30,000)**	**(6.3%)**
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	**476,857**	**268,242**	**128.6%**
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 ROAD FUND (Streets Projects)	-	-	-	**-**	**-**	**0.0%**
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**	**1,351,857**	**238,242**	**21.4%**

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
Street / Road Fund

		FY 2021-2022 Actual Revenue/Exp	FY 2022-2023 Actual Revenue/Exp	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
REVENUES							
20-37-11	ROAD UTILITY FEE	335,373	357,551	356,064	**393,600**	**37,536**	**10.5%**
20-38-33	TRANSFER FROM CLASS 'C' REVENUES	1,090,000	488,000	-	**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	**6,400**	**(37,536)**	**(85.4%)**
	TOTAL REVENUES	**1,425,373**	**845,551**	**800,000**	**800,000**	**-**	**0.0%**
EXPENDITURES							
20-60-40	BAD DEBT EXPENSE	-	197	-	**-**	**-**	**0.0%**
20-74-40	STREETS / ROAD PROJECTS	535,120	79,029	800,000	**800,000**	**-**	**0.0%**
	TOTAL STREETS / ROAD PROJECTS	**535,120**	**79,226**	**800,000**	**800,000**	**-**	**0.0%**
	TOTAL - STREET / ROAD FUND	**890,254**	**766,325**	**-**	**-**	**-**	**0.0%**

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
Debt Service

		FY 2021-2022 Actual Revenue/Exp	FY 2022-2023 Actual Revenue/Exp	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 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	260,685	252,938	251,688	522,545	270,857	107.6%
31-38-36	TRANSFER FROM CAPITAL PROJECT	-	-	-	-	-	0.0%
	TOTAL REVENUES	**260,685**	**252,938**	**251,688**	**522,545**	**270,857**	**107.6%**
DEBT SERVICE							
31-56-15	2021 REVENUE BOND PRINCIPAL	-	-	-		-	0.0%
31-56-25	2021 REVENUE BOND INTEREST	258,186	249,438	249,188	522,545	273,357	109.7%
31-56-90	MCN BOND ADMINISTRATION FEES	2,250	3,250	2,500	-	(2,500)	(100.0%)
31-56-91	MCN BOND ADMINISTRATION FEES		-	-	-	-	0.0%
	TOTAL 2010 DEBT SERVICE	**260,436**	**252,688**	**251,688**	**522,545**	**270,857**	**107.6%**
	TOTAL - DEBT SERVICE	**249**	**250**	**-**	**-**	**-**	**0.0%**

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
Capital Improvements/Projects Fund

REVENUES		FY 2021-2022 Actual Revenue/Exp	FY 2022-2023 Actual Revenue/Exp	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
45-34-18	PARK ANNEXATION FEE	44,288	5,536	-	-	-	0.0%
45-34-23	PUBLIC SAFETY ANNEXATION FEE	19,222	706	-	-	-	0.0%
45-34-19	HARMONY RIDGE ANNEXATION FEE	-	-	-	380,000	380,000	100.0%
45-35-05	PARK GRANTS	-	-	-	-	-	0.0%
45-36-10	INTEREST/OTHER	11,101	147,455	75,000	75,000	-	0.0%
45-36-11	INT-DR HORTON ANNEX FEES	260	2,009	-		-	0.0%
45-36-25	SUNDRY	1,750	-	-		-	0.0%
45-38-33	TRANSFER FROM GENERAL FUND	3,812,776	1,226,734	425,949	476,857	50,908	12.0%
45-38-33	TRANSFER FROM GENERAL FUND (General Expenses and GF Departments Vehicle Replacement)			480,000	450,000	(30,000)	(6.3%)
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 (Streets Projects)		-	-		-	0.0%
45-38-40	UTILIZE SALE OF ASSET RESERVE - CELL TOWER	-	-	-		-	0.0%
45-38-51	TRANSFER FROM WATER FUND - (Vehicle Replacement)	35,000	725,893	465,000	191,509	(273,491)	(58.8%)
45-38-53	TRANSFER FROM SEWER FUND - (Vehicle Replacement)	35,000	406,400	465,000	448,000	(17,000)	(3.7%)
45-38-53	TRANSFER FROM SEWER FUND - (Additional Vehicles)	-	-	-		-	0.0%
45-38-57	TRANSFER FROM PI FUND - (Vehicle Replacement)	35,000	12,712	179,000	133,000	(46,000)	(25.7%)
45-38-58	TRANSFER FROM STORM WATER - (Vehicle Replacement)	35,000	66,077	83,000	69,151	(13,849)	(16.7%)
45-38-59	TRANSFER FROM MCN - (Vehicle Replacement)	-	-	-	-	-	0.0%
45-38-90	APPROPRIATION OF FUND BALANCE (Vehicle Replacement Reserves)	-	-	-	482,000	482,000	100.0%
45-38-90	APPROPRIATION OF FUND BALANCE	-	-	-	2,941,483	2,941,483	100.0%
45-38-91	APPROPRIATION OF PARK IMPACT FEE RESERVES	-	-	46,000	3,505,000	3,459,000	7519.6%
	TOTAL REVENUES - CAPITAL PROJ.	**4,029,398**	**2,593,522**	**2,243,949**	**9,177,000**	**6,933,051**	**309.0%**

EXPENDITURES		FY 2021-2022 Actual Revenue/Exp	FY 2022-2023 Actual Revenue/Exp	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 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	371,542	-	-		-	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	98,774	233,788	-		-	0.0%
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	678,145	15,978	-	700,000	700,000	100.0%
45-55-09	FIRE EQUIPMENT	-	-	-		-	0.0%
45-55-10	FIRE EQUIPMENT - SCBA	-	-	84,664		(84,664)	(100.0%)
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	1,230,000		(1,230,000)	(100.0%)
45-60-02	PUBLIC WORKS - SERVICE UTILITY TRUCK	-	-	100,000	240,000	140,000	140.0%
45-60-03	PUBLIC WORKS - PICKUP TRUCK	93,847	190,570	-		-	0.0%
45-60-04	PUBLIC WORKS - MINI EXCAVATOR	-	110,870	80,000		(80,000)	(100.0%)
45-60-13	TRANSFER TO ROAD FUND	233,000	-	-		-	0.0%
--45	TRANSFER TO MCN				4,000,000		
45-60-05	STREET MAINAINENCE MASTER PLAN	-	-	-		-	0.0%
45-60-06	STREET ACCOUNT CITY WIDE LIDAR	-	-	-		-	0.0%
45-60-09	STREETS SERVICE TRUCK	-	126,082	-		-	0.0%
45-60-12	800 S ROADWAY WIDENING	7,546	-	-		-	0.0%
45-60-14	ROAD PROJECTS	-	-	150,000		(150,000)	(100.0%)
45-60-15	STREET LIGHT	-	99,075	-		-	0.0%
45-64-02	PARKS AND RECREATION FACILITIES	-	-	-	500,000	500,000	100.0%
45-64-04	IRA ALLAN PARK DEVELOPMENT (PAID FROM GF RESERVES)	-	-	-		-	0.0%
45-64-11	PARK IMPROVEMENTS - Playground Resurface @ North Park (PAID FROM PARK GRANT AND GF RESERVES)	-	-	-		-	0.0%
45-64-11	PARK IMPROVEMENTS -Trail Study	-	-	-		-	0.0%
45-64-15	PARK DEVELOPMENT - VEHICLES	32,736	525,644	250,000	72,000	(178,000)	(71.2%)
45-64-25	PARKS EQUIPMENT	6,186	-	80,000	160,000	80,000	100.0%
45-64-26	PARKS AND REC RESERVE EXPENSE	-	-	45,000		(45,000)	(100.0%)
45-64-91	DR HORTON ANNEXATION EXPENSE	-	-	-		-	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	**1,521,775**	**1,651,581**	**2,019,664**	**5,672,000**	**3,652,336**	**180.8%**
	CAPITAL PROJECTS-SURPLUS/(DEFICIT)	**2,507,622**	**941,941**	**224,285**	**-**	**(224,285)**	**(100.0%)**

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
Capital Improvements/Projects - Impact Fees

		FY 2021-2022 Actual Revenue/Exp	FY 2022-2023 Actual Revenue/Exp	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
IMPACT FEE REVENUE							
45-34-17	PARK IMPACT FEES	904,598	776,176	900,000	**645,000**	**(255,000)**	**(28.3%)**
45-34-22	PUBLIC SAFETY IMPACT FEES	119,359	90,900	100,000	**72,000**	**(28,000)**	**(28.0%)**
	TOTAL REVENUES - IMPACT FEES	**1,023,957**	**867,076**	**1,000,000**	**717,000**	**(283,000)**	**(28.3%)**
IMPACT FEE EXPENDITURES							
45-54-06	IMPACT FEE STUDY	-	-	-	**-**	**-**	**0.0%**
45-54-08	PUBLIC SAFETY BUILDING (IF BUYIN)	-	11,850	-	**-**	**-**	**0.0%**
45-54-10	PUBLIC SAFETY RADIO UPGRADES	81,936	-	64,936	**-**	**(64,936)**	**(100.0%)**
45-54-11	PUBLIC SAFETY - GYM EQUIPMENT	114,869	-	15,000	**-**	**(15,000)**	**(100.0%)**
45-64-03	PARK DEVELOPMENT - PARKS FACILITY (IMPACT FEES)	312,614	352,042	-	**2,500,000**	**2,500,000**	**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	-	-	150,000	**1,650,000**	**-**	**0.0%**
45-64-16	MUSEUM PROJECTS-IMPACT FEE	-	-	-	**-**	**-**	**0.0%**
	TOTAL EXPENDITURES - IMPACT FEES	**509,419**	**363,893**	**229,936**	**4,150,000**	**3,920,064**	**1704.9%**
TRANSFERS INTO IMPACT FEE RESERVES							
45-95-02	INCREASE PUBLIC SAFETY IMPACT FEE RESERVES	-	-	20,064	**72,000**	**51,936**	**258.9%**
45-95-04	INCREASE PARK IMPACT FEE RESERVES	-	-	750,000	**-**	**(750,000)**	**(100.0%)**
	TOTAL TRANSFERS INTO/(UTILIZE) IMPACT FEE RESER	**-**	**-**	**770,064**	**72,000**	**(698,064)**	**(90.7%)**
	IMPACT FEES-SURPLUS/(DEFICIT)	**514,539**	**503,183**	**-**	**-**	**-**	**0.0%**

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
MCN CAPITAL PROJECTS FUND

		6/30/2022 FY 2021-2022 Actual Revenue/Exp	6/30/2023 FY 2022-2023 Actual Revenue/Exp	6/30/2024 FY 2023-2024 Approved Budget	6/30/2025 FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
REVENUES							
46-36-10	INTEREST	41,130	211,005	200,000		(200,000)	(100.0%)
46-36-22	PROCEEDS FROM LOAN	-	-	10,945,000	4,000,000	(6,945,000)	(63.5%)
46-36-25	BOND PREMIUM	-	-	20,000	-	(20,000)	(100.0%)
46-37-11	MAPLETON CITY NETWORK UTILITY BILLING REVENUE	-	36,327	150,000	-	(150,000)	(100.0%)
46-38-33							
46-38-90	APPROPRIATION OF FUND BALANCE	3,717,845	5,373,648	-	3,096,698	3,096,698	100.0%
	TOTAL MAPLETON CITY NETWORK REVENUES	**3,758,975**	**5,620,979**	**11,315,000**	**7,096,698**	**(4,218,302)**	**(37.3%)**
EXPENSES							
46-70-11	SALARIES	206,241	289,240	456,751	521,715	64,964	14.2%
46-70-13	EMPLOYEE BENEFITS	86,428	125,919	243,432	280,621	37,189	15.3%
46-70-17	OVERTIME/ON CALL	1,036	7,609	8,000	25,000	17,000	212.5%
46-70-14	MISC EXPENSE / PROTECTIVE CLOTHING	2,883	5,638	1,800	4,000	2,200	122.2%
46-70-15	SYSTEM MAINTENANCE	-	-	2,500	2,500	-	0.0%
46-70-21	SUBSCRIPTIONS & MEMBERSHIPS	1,050	179	-	-	-	0.0%
46-70-23	TRAVEL, TRAINING & MEETINGS	1,300	-	5,000	-	(5,000)	(100.0%)
46-70-24	OFFICE SUPPLIES	58	908	3,200	3,200	-	0.0%
46-70-25	EQUIPMENT, MATERIALS AND SUPPLIES	2,957	18,171	20,000	20,000	-	0.0%
46-70-26	BUILDING MAINTENANCE	-	-	-	-	-	0.0%
46-70-27	UTILITIES	25	76,145	65,000	65,000	-	0.0%
46-70-28	SCADA SYSTEMS	1,595	1,980	-	-	-	0.0%
46-70-29	UTILITIES	-	-	-	-	-	0.0%
46-70-30	UTILITIES	-	12,593	-	-	-	0.0%
46-70-31	PROFESSIONAL SERVICES	1,000	2,556	-	-	-	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	-	0.0%
46-70-36	COMPUTER/SOFTWARE	6,943	8,072	7,000	7,000	-	0.0%
46-70-37	ONT TRANSPONDERS & METERS	-	-	10,000	10,000	-	0.0%
46-70-46	VEHICLE MAINTENANCE	499	6,957	2,000	2,000	-	0.0%
46-70-47	VEHICLES - FUEL	5,161	9,902	8,200	8,200	-	0.0%
46-70-51	GIS / DRAFTING	-	-	2,000	2,000	-	0.0%
46-70-53	DEPRECIATION	-	-	-	-	-	0.0%
46-70-74	EQUIPMENT, SUPPLIES, PURCHASES	26,101	4,816	-	-	-	0.0%
	TOTAL EXPENDITURES	**343,278**	**571,306**	**841,383**	**957,735**	**116,352**	**13.8%**
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	2,002,991	749,654	6,700,000	700,000	(6,000,000)	(89.6%)
46-74-31	FUSION SPLICER	10,520	273	-		-	0.0%
46-74-32	OSP EQUIPMENT AND MATERIALS	436,404	4,010,661	120,000	4,500,000	4,380,000	3650.0%
46-74-33	NOC EQUIPMENT AND CONSTRUCTION	465,999	16,604	15,000	15,000	-	0.0%
46-74-34	MCN BACKBONE ENGINEERING	81,452	-	65,000	65,000	-	0.0%
46-74-40	NEW SUBDIVISION CONSTRUCTION		12,165	120,000	120,000	-	
46-74-52	OTDR TESTER	8,763	7,380	-		-	0.0%
46-74-53	VEHICLE PURCHASE	148,885	-	200,000	200,000	-	0.0%
					-	-	0.0%
					-	-	0.0%
	TOTAL - MAPLETON CITY NETWORKTAL PROJECTS	**3,155,013**	**4,796,736**	**7,220,000**	**5,600,000**	**(1,620,000)**	**(22.4%)**
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	260,685	252,938	251,688	522,545	270,857	107.6%
46-75-20	COST OF ISSUANCE	-	-	-	-	-	0.0%
	TOTAL DEBT SERVICE & TRANSFERS	**260,685**	**252,938**	**251,688**	**522,545**	**270,857**	**107.6%**
	TOTAL MAPLETON CITY NETWORK FUND EXPENDITURES	**3,758,975**	**5,620,979**	**8,313,071**	**7,096,698**	**(1,216,373)**	**(14.6%)**
46-99-08 (46-2981)	**INCREASE/DECREASE FUND BALANCE RESERVES**	**(0)**	**-**	**3,001,929**	**-**	**(3,001,929)**	**(100.0%)**
	MAPLETON CITY NETWORK FUND - SURPLUS/(DEFICIT)	**-**	**-**	**-**	**-**	**-**	**0.0%**

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
Water Fund

		FY 2021-2022 Actual Revenue	FY 2022-2023 Actual Revenue	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
REVENUES							
51-36-10	INTEREST EARNINGS	9,562	123,496	10,000	10,000	-	0.0%
51-36-11	INT-WATER DR HORTON ANNEX FEES	697	5,375	-	-	-	0.0%
51-36-20	SALE OF NON CAPTIAL ASSET	444,033.79	-	-	-	-	0.0%
51-37-11	WATER UTILITY BILLING REVENUE	2,089,800.25	2,189,161.44	2,336,144	2,500,000	163,856	7.0%
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	207,700	153,836	120,000	200,000	80,000	66.7%
51-37-14	WATER IMPACT FEES	509,981	370,471	255,000	140,000	(115,000)	(45.1%)
51-37-15	PENALTY REVENUE	17,706	14,882	7,000	7,000	-	0.0%
51-37-16	LATE NOTICE/SHUTOFF FEES	12,528	13,015	7,000	7,000	-	0.0%
51-37-17	WATER ANNEXATION FEE	4,251	1,417	-	-	-	0.0%
51-37-25	INTEREST ON EBCo/PRESIDIO AGREEMENT	-	29,233	10,000	10,000	-	0.0%
51-37-26	PRINCIPAL ON EBCo/PRESIDIO AGREEMENT	-	170,767	35,000	35,000	-	0.0%
51-37-90	SUNDRY & LEGAL COLLECTION FEES	1,625	696	500	500	-	0.0%
51-37-92	WATER GRANTS	-	-	2,000,000		(2,000,000)	(100.0%)
51-38-10	DEVELOPER CONTRIBUTIONS	2,980,631	1,743,605	685,600	685,600	-	0.0%
51-38-15	TRANSFER FROM OTHER FUNDS	-	48,703	-	-	-	0.0%
51-38-90	APPROPRIATION OF FUND BALANCE RESERVES	-	-	1,478,473	1,554,526	76,053	5.1%
51-38-91	APPROPRIATION OF IMPACT FEE RESERVES	-	-	3,399,235	2,099,000	(1,300,235)	(38.3%)
	TOTAL WATER FUND REVENUES	**6,291,308**	**4,877,449**	**10,356,744**	**7,261,418**	**(3,095,326)**	**(29.9%)**
EXPENSES							
51-70-11	SALARIES	353,479	435,845	459,341	517,306	57,965	12.6%
51-70-13	EMPLOYEE BENEFITS	183,268	162,630	270,505	306,525	36,020	13.3%
51-70-17	OVERTIME/ON CALL	18,799	19,921	22,171	35,495	13,324	60.1%
51-70-14	MISC EXPENSE / PROTECTIVE CLOTHING	6,522	5,095	6,298	5,600	(698)	(11.1%)
51-70-15	SYSTEM MAINTENANCE	127,366	70,319	121,300	121,300	-	0.0%
51-70-21	SUBSCRIPTIONS & MEMBERSHIPS	2,556	5,737	5,108	8,308	3,200	62.6%
51-70-22	SUVMA MEMBERSHIP	855	-	1,496	855	(641)	(42.8%)
51-70-23	TRAVEL, TRAINING & MEETINGS	6,399	4,350	5,239	6,800	1,561	29.8%
51-70-24	OFFICE SUPPLIES	2,309	2,559	1,659	1,520	(139)	(8.4%)
51-70-25	EQUIPMENT, MATERIALS AND SUPPLIES	54,336	76,991	63,052	75,000	11,948	18.9%
51-70-26	BUILDING MAINTENANCE	10,209	3,952	6,549	6,000	(549)	(8.4%)
51-70-27	UTILITIES	7,047	6,205	15,281	-	(15,281)	(100.0%)
51-70-28	SCADA SYSTEMS	620	606	3,504	3,504	-	0.0%
51-70-29	UTILITIES WELLS/TANKS	213,450	214,013	199,798	199,798	-	0.0%
51-70-31	PROFESSIONAL SERVICES	35,953	109,144	28,106	28,106	-	0.0%
51-70-32	WATER RIGHTS LEGAL FEES	4,403	7,508	4,677	4,677	-	0.0%
51-70-34	AUDITOR FEES	-	-	1,339	1,339	-	0.0%
51-70-35	BLUE STAKES SERVICES	5,130	4,663	3,821	2,321	(1,500)	(39.3%)
51-70-36	COMPUTERS/SOFTWARE	15,903	28,373	21,919	20,089	(1,830)	(8.3%)
51-70-46	VEHICLE MAINTENANCE	24,790	22,829	26,683	16,487	(10,196)	(38.2%)
51-70-47	VEHICLES - FUEL	15,498	30,188	22,041	20,211	(1,830)	(8.3%)
51-70-51	GIS	19,826	34,939	21,830	12,000	(9,830)	(45.0%)
51-70-53	DEPRECIATION	834,964	970,743	835,000	835,000	-	0.0%
51-70-61	COMPUTERS/SOFTWARE	-	-	21,830	20,000	(1,830)	(8.4%)
51-70-75	METERS, TRANSPONDERS, MAINTENANCE	-	-	67,575	67,575	-	0.0%
	TOTAL WATER OPERATIONS	**1,943,680**	**2,216,610**	**2,236,121**	**2,315,816**	**79,695**	**3.6%**
	BILLING & COLLECTIONS EXPENSES						
51-73-11	SALARIES	42,728	47,560	47,359	43,129	(4,230)	(8.9%)
51-73-13	EMPLOYEE BENEFITS	(80,744)	21,224	21,469	19,045	(2,424)	(11.3%)
51-73-14	CAR ALLOWANCE	480	471	200	200	-	0.0%
51-73-17	OVERTIME	585	306	-	-	-	0.0%
51-73-20	BAD DEBT EXPENSE	126	4,913	200	200	-	0.0%
51-73-22	POSTAGE - WATER BILLINGS	6,956	8,346	7,000	7,000	-	0.0%
51-73-24	OFFICE EXPENSE & SUPPLIES	-	-	-	-	-	0.0%
51-73-28	TELEPHONE	-	-	-	-	-	0.0%
51-73-36	COMPUTER CHARGES	3,821	5,172	4,000	4,000	-	0.0%
51-73-38	CREDIT CARD CHARGES	10,141	6,407	12,000	12,000	-	0.0%
51-73-51	INSURANCE	-	-	7,500	7,500	-	0.0%
	TOTAL BILLING & COLLECTIONS	**(15,909)**	**94,399**	**99,728**	**93,074**	**(6,654)**	**(6.7%)**

Mapleton City Tentative Budget - Water Fund - Continued

WATER CAPITAL PROJECTS		FY 2021-2022 Actual Expenses	FY 2022-2023 Actual Expenses	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
51-74-05	WATER RIGHTS MASTER PLAN	61,487	12,980	-		-	0.0%
51-74-09	EMERGENCY RESPONSE PLAN	15,276	4,224	-	-	-	0.0%
51-74-64	REDEVELOP SERVICEBERRY SPRING (63.59 IF)	4,806	-	4,160,000	2,000,000	(2,160,000)	(51.9%)
51-74-07	CHLORINATOR - INCLUDING POWER (63.59 IF)	14,574	-	1,100,000	-	(1,100,000)	(100.0%)
51-74-08	WATER STUDY	13,663	-	-		-	0.0%
51-74-30	TRANSPONDERS & METERS - NEW CONSTRUCTION IMPACT FEES	-	-	-		-	0.0%
51-74-50	WATER MASTER PLAN	-	30,080	100,000		(100,000)	(100.0%)
51-74-76	WATER LINE REPLACEMENT	-	-	-	350,000	350,000	100.0%
51-74-82	SCADA System Upgrades	3,954	-	-	100,000	100,000	100.0%
51-74-47	NEW WATER MODEL	30,555	2,916	-		-	0.0%
51-74-48	CROWD CANYON DEDICATED PUMP LINE (64.48 IF)	-	-	750,000		(750,000)	(100.0%)
51-74-49	SEAL WELL PUMP REPLACEMENT	-	-	120,000		(120,000)	(100.0%)
51-74-66	SEPTIC CONNECTIONS	-	-	110,000		(110,000)	(100.0%)
51-74-67	BUILDING IMPROVEMENTS	-	-	500,000		(500,000)	(100.0%)
51-74-90	PUBLIC WORKS SHOP	-	-	-	1,500,000	1,500,000	100.0%
	TOTAL CAPITAL PROJECTS	**144,315**	**50,200**	**6,840,000**	**3,950,000**	**(2,890,000)**	**(42.3%)**
	DEBT SERVICE & TRANSFERS						
51-75-13	2020 WATER REVENUE BOND-PRINCIPAL	-	-	277,000	277,000	-	0.0%
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)	35,000	725,893	465,000	141,509	(323,491)	(69.6%)
51-75-45	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE ADDITIONS)	-	-	-	50,000	50,000	100.0%
51-75-46	TRANSFER TO PI	655,201	328,500	400,000	400,000		
51-75-53	2020 WATER REVENUE BOND-INTEREST	32,152	27,417	22,603	17,727	(4,876)	(21.6%)
51-75-90	BOND ADMINISTRATION FEES	-	-	3,500	3,500	-	0.0%
51-75-91	2011 WATER BOND AMORTIZATION COSTS	4,884	-	-	-	-	0.0%
51-75-92	2020 WATER BOND AMORTIZATION COSTS	-	4,884	-	-	-	0.0%
	TOTAL DEBT SERVICE & TRANSFERS	**740,029**	**1,099,486**	**1,180,895**	**902,528**	**(278,367)**	**(23.6%)**
	TOTAL WATER FUND EXPENSES	**2,812,115**	**3,460,695**	**10,356,744**	**7,261,418**	**(3,095,326)**	**(29.9%)**
51-99-08	**INCREASE FUND BALANCE**	**2,975,408**	**1,037,496**	**-**	**-**	**-**	**0.0%**
51-99-09	**WATER IMPACT FEE - SURPLUS/(DEFICIT)**	**503,102**	**378,561**	**-**	**-**	**-**	**0.0%**
51-99-10	**ANNEXATION FEE - SURPLUS/(DEFICIT)**	**682**	**697**	**-**	**-**	**-**	**0.0%**
	WATER FUND - SURPLUS/(DEFICIT)	**0**	**0**	**-**	**-**	**-**	**0.0%**

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
Solid Waste

		FY 2021-2022 Actual Revenue/Exp	FY 2022-2023 Actual Revenue/Exp	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
REVENUES							
52-37-11	SOLID WASTE UTILITY BILLING REVENUE	647,784	706,263	700,922	**800,000**	**99,078**	**14.1%**
52-37-50	INCREASE JOINT VENTURE EQUITY	94,560	57,040	-	**-**	**-**	**0.0%**
52-38-50	APPROPRIATION OF SOLID WASTE RESERVES	-	-	-	**-**	**-**	**0.0%**
	TOTAL SOLID WASTE COLLECTION REVENUES	**742,344**	**763,303**	**700,922**	**800,000**	**99,078**	**14.1%**
EXPENSES							
52-73-11	SALARIES	23,600	26,000	28,267	**25,614**	**(2,653)**	**(9.4%)**
52-73-13	EMPLOYEE BENEFITS	2,116	9,205	13,668	**12,037**	**(1,631)**	**(11.9%)**
52-73-20	POSTAGE-UTILITY BILLING	6,572	8,127	7,000	**7,000**	**-**	**0.0%**
52-73-17	OVERTIME	585	306	600	**600**	**-**	**0.0%**
52-73-24	OFFICE EXPENSE & SUPPLIES	-	-	100	**100**	**-**	**0.0%**
52-73-32	COLLECTION CHARGES	565,413	637,731	612,375	**730,099**	**117,724**	**19.2%**
52-73-34	DUMP FEES	-	16,281	550	**550**	**-**	**0.0%**
52-73-35	RECYCLING DUMPSTER FEES	-	-	-	**-**	**-**	**0.0%**
52-73-36	COMPUTER CHARGES	3,821	5,145	4,000	**4,000**	**-**	**0.0%**
52-73-38	SUVSWD SUBSIDY	19,300	17,692	20,000	**20,000**	**-**	**0.0%**
	TOTAL SOLID WASTE EXPENSES	**621,406**	**720,486**	**686,560**	**800,000**	**113,440**	**16.5%**
52-99-08 (52-2981)	**INCREASE/DECREASE FUND BALANCE RESERVES**	**120,938**	**42,817**	**14,362**	**0**	**(14,362)**	**(100.0%)**
	SOLID WASTE - SURPLUS/(DEFICIT)	**-**	**-**	**-**	**-**	**-**	**0.0%**

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
Sewer Fund

		FY 2021-2022 Actual Revenue	FY 2022-2023 Actual Revenue	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
REVENUES							
53-36-10	INTEREST	10,301	128,662	15,000	15,000	-	0.0%
53-36-11	INTEREST DR HORTON ANNEXATION FEE	418	3,225	-	-	-	0.0%
53-36-22	INTEREST SF CONSTRUCTION ESCROW	67,357	586,087	50,000	50,000	-	0.0%
53-36-50	INTEREST SF CONSTRUCTION ESCROW	-	15,600	-	50,001	50,001	100.0%
53-36-90	SEWER SUNDRY REVENUE	45,463	-	50,000	50,000	-	0.0%
53-37-11	SEWER UTILITY BILLING REVENUE	1,640,412.60	2,068,360.68	2,408,848	3,463,698	1,054,850	43.8%
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	84,000	60,407	60,000	60,000	-	0.0%
53-37-16	SEWER IMPACT FEES	1,053,068	793,446	570,000	315,000	(255,000)	(44.7%)
53-37-17	SEWER ANNEXATION FEE	9,471	3,157	-		-	0.0%
53-37-20	HARMONY RIDGE SEWER FEE	-	-	-	198,000	198,000	100.0%
53-37-21	INTEREST EARNINGS	-	-	-		-	0.0%
53-37-50	INCREASE JOINT VENTURE EQUITY	2,239,104	-	-		-	0.0%
53-38-10	DEVELOPER CONTRIBUTIONS	2,929,236	1,278,989	-	-	-	0.0%
53-38-12	DEVELOPER CONTRIBUTIONS	-	1,000,000	-	-	-	0.0%
53-38-15	CONTRIBUTION FROM OTHER FUNDS	-	126,082	-	-	-	0.0%
53-38-33	CONTRIBUTION FROM OTHER FUNDS	-	-	-	-	-	0.0%
53-38-90	APPROPRIATION OF FUND RESERVES	-	-	-	92,150	92,150	100.0%
53-38-20	APPROPRIATION OF IMPACT FEE RESERVES	-	-	199,533	1,124,804	925,271	463.7%
	TOTAL SEWER FUND REVENUES	**8,079,932**	**6,066,950**	**3,356,316**	**5,421,588**	**2,065,272**	**61.5%**

EXPENSES

		FY 2021-2022 Actual Revenue	FY 2022-2023 Actual Revenue	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
	SEWER OPERATIONS EXPENSES						
53-70-11	SALARIES	165,182	204,674	252,404	323,316	70,912	28.1%
53-70-13	EMPLOYEE BENEFITS	79,244	74,691	146,667	188,842	42,175	28.8%
53-70-17	OVERTIME/ON CALL	8,800	9,325	12,559	22,184	9,625	76.6%
53-70-14	CAR ALLOWANCE / PROTECTIVE CLOTHING	3,405	2,695	3,461	3,500	39	1.1%
53-70-15	SYSTEM MAINTENANCE	114,559	97,309	205,409	205,409	-	0.0%
53-70-21	SUBSCRIPTIONS & MEMBERSHIPS	255	927	2,807	5,193	2,386	85.0%
53-70-23	TRAVEL, TRAINING & MEETINGS	4,499	4,241	2,935	4,306	1,371	46.7%
53-70-24	OFFICE SUPPLIES	1,258	680	935	973	38	4.1%
53-70-25	EQUIPMENT, MATERIALS AND SUPPLIES	13,590	11,071	34,935	20,000	(14,935)	(42.8%)
53-70-26	BUILDING MAINTENANCE	5,999	1,956	3,624	3,775	151	4.2%
53-70-27	UTILITIES	3,815	3,028	8,397	5,000	(3,397)	(40.5%)
53-70-28	SCADA SYSTEMS	290	14,123	2,628	2,628	-	0.0%
53-70-29	UTILITIES - LIFT STATION	9,190	11,869	8,347	8,347	-	0.0%
53-70-31	PROFESSIONAL SERVICES	2,491	2,093	2,488	2,488	-	0.0%
53-70-32	SEWER PROCESSING CHARGES	180,832	308,835	227,813	320,000	92,187	40.5%
53-70-33	EASEMENT RENT- RAILROAD	9,683	4,800	546	546	-	0.0%
53-70-35	BLUE STAKES SERVICES	-	31	1,615	2,036	421	26.1%
53-70-36	COMPUTERS/SOFTWARE	5,352	10,770	12,038	12,542	504	4.2%
53-70-46	VEHICLE MAINTENANCE	14,185	11,990	14,395	10,000	(4,395)	(30.5%)
53-70-47	VEHICLES - FUEL	8,442	12,144	12,097	12,601	504	4.2%
53-70-51	GIS	10,799	13,428	12,104	7,610	(4,494)	(37.1%)
53-70-53	DEPRECIATION	726,037	874,179	726,037	726,037	-	0.0%
53-70-72	LEASE/FINANCE VEHICLES	-	-	-	-	-	0.0%
53-70-60	MISC EXPENSE	1,538	-	-	-	-	0.0%
	TOTAL SEWER OPERATIONS	**1,369,445**	**1,674,856**	**1,694,241**	**1,887,334**	**193,093**	**11.4%**

Mapleton City Adopted Budget - Sewer Fund - Continued

		FY 2021-2022 Actual Expenses	FY 2022-2023 Actual Expenses	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
	SEWER BILLINGS & COLLECTIONS						
53-73-11	SALARIES	28,307	30,242	31,823	**29,343**	**(2,480)**	**(7.8%)**
53-73-13	EMPLOYEE BENEFITS	(30,544)	13,183	15,687	**13,695**	**(1,992)**	**(12.7%)**
53-73-17	OVERTIME	585	306	200	**200**	**-**	**0.0%**
53-73-20	POSTAGE	-	-	-	**-**	**-**	**0.0%**
53-73-21	UTILITY BILLINGS-PRINTING	6,572	8,213	6,000	**6,000**	**-**	**0.0%**
53-73-24	OFFICE SUPPLIES & EXPENSES	-	-	500	**500**	**-**	**0.0%**
53-73-28	CELL PHONE	-	-	-		**-**	**0.0%**
53-73-36	COMPUTER CHARGES	3,821	5,145	3,500	**3,500**	**-**	**0.0%**
53-73-38	CREDIT CARD CHARGES	18,926	20,154	13,000	**13,000**	**-**	**0.0%**
53-73-51	INSURANCE	-	-	-	**-**	**-**	**0.0%**
	TOTAL BILLINGS & COLLECTIONS	**27,666**	**77,242**	**70,710**	**66,236**	**(4,474)**	**(6.3%)**
	SEWER CAPITAL PROJECTS						
53-74-20	HARMONY RIDGE SEWER CONTRACT TO SP FORK	-	-	-	**198,000**	**198,000**	**100.0%**
53-74-32	MAPLETON FLATS RECONSTRUCTION	4,619	-	-	**-**	**-**	**0.0%**
53-74-41	SPANISH FORK TRUNK LINE - (Impact Fees)	-	-	-		**-**	**0.0%**
53-74-52	SCADA UPGRADES	14,771	-	-	**100,000**	**100,000**	**100.0%**
53-74-59	SEWER TRUNK LINE REPLACEMENT	-	-	-	**500,000**	**500,000**	**100.0%**
53-74-85	PUBLIC WORKS SHOP - (IMPACT FEES)	-	-	-	**500,000**	**500,000**	**100.0%**
	TOTAL CAPITAL PROJECTS	**19,390**	**-**	**-**	**1,298,000**	**1,298,000**	**100.0%**
	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)	35,000	406,400	465,000	**448,000**	**(17,000)**	**(3.7%)**
53-75-13	2020 SEWER REV NOTE - PRINCIPLE	-	-	610,000	**635,000**	**25,000**	**4.1%**
53-75-53	2020 SEWER REV NOTE-INTEREST	252,743	241,507	513,430	**698,083**	**184,653**	**36.0%**
53-75-56	2024 SEWER REV NOTE-INTEREST	-	-	-	**243,000**	**243,000**	**100.0%**
53-75-57	2024 SEWER REV NOTE - PRINCIPLE	-	-	-	**143,000**	**143,000**	**100.0%**
53-75-90	BOND ADMINISTRATION FEES	-	600	-	**-**	**-**	**0.0%**
	TOTAL DEBT SERVICE	**290,678**	**651,442**	**1,591,365**	**2,170,018**	**578,653**	**36.4%**
	TOTAL SEWER FUND EXPENSES	**1,707,180**	**2,403,540**	**3,356,316**	**5,421,588**	**2,065,272**	**61.5%**
53-99-08 (53-2981)	**INCREASE FUND BALANCE**	**5,316,769**	**2,869,547**	**-**	**-**	**-**	**0.0%**
53-99-09	**SEWER IMPACT FEE - SURPLUS/(DEFICIT)**	**1,055,574**	**793,446**	**-**	**-**	**-**	**0.0%**
53-99-10	**ANNEXATION FEE - SURPLUS/(DEFICIT)**	**409**	**418**	**-**	**-**	**-**	**0.0%**
	SEWER FUND - SURPLUS/(DEFICIT)	**(0)**	**0**	**-**	**-**	**-**	**0.0%**

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
Mapleton City Network

		FY 2021-2022 Actual Revenue/Exp	FY 2022-2023 Actual Revenue/Exp	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
REVENUES							
56-37-11	MCN UTILITY BILLING REVENUE	-	-	-	788,400	788,400	100.0%
56-37-11	PAYMENT FROM GF FOR CITY UTILITY USAGE	-	-	-	-	-	0.0%
56-38-50	APPROPRIATION OF STORM WATER RESERVES	-	-	-	-	-	0.0%
	TOTAL STORM WATER REVENUES	-	-	-	788,400	788,400	100.0%
EXPENSES							
56-70-11	SALARIES	-	-	-	18,635	18,635	100.0%
56-70-13	EMPLOYEE BENEFITS	-	-	-	9,989	9,989	100.0%
56-70-17	OVERTIME/ON CALL	-	-	-	3,567	3,567	100.0%
56-70-14	MISC EXPENSE / PROTECTIVE CLOTHING	-	-	-	4,000	4,000	100.0%
56-70-15	SYSTEM MAINTENANCE	-	-	-	-	-	0.0%
56-70-21	SUBSCRIPTIONS & MEMBERSHIPS	-	-	-	-	-	0.0%
56-70-23	TRAVEL, TRAINING, & MEETINGS	-	-	-	-	-	0.0%
56-70-24	OFFICE SUPPLIES	-	-	-	3,200	3,200	100.0%
56-70-25	EQUIPMENT, MATERIALS & SUPPLIES	-	-	-	20,000	20,000	100.0%
56-70-26	BUILDING MAINTENANCE	-	-	-	-	-	0.0%
56-70-27	UTILITIES	-	-	-	106,000	106,000	100.0%
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	-	-	-	-	-	0.0%
56-70-36	COMPUTERS/SOFTWARE	-	-	-	10,000	10,000	100.0%
56-70-46	VEHICLE MAINTENANCE	-	-	-	4,000	4,000	100.0%
56-70-47	VEHICLES - FUEL	-	-	-	10,000	10,000	100.0%
56-70-48	COUNTY ASSESSMENT FEE	-	-	-	-	-	0.0%
56-70-49	DUMP FEES	-	-	-	-	-	0.0%
56-70-51	GIS	-	-	-	15,000	15,000	100.0%
56-70-53	DEPRECIATION	-	-	-	-	-	0.0%
56-70-72	LEASE/FINANCE VEHICLES	-	-	-	-	-	0.0%
56-70-74	MATERIALS & SUPPLIES	-	-	-	-	-	0.0%
56-70-90	SWEEPER TRUCK MAINTENANCE	-	-	-	-	-	0.0%
	TOTAL STORM WATER OPERATIONS	-	-	-	204,391	204,391	100.0%
	BILLING & COLLECTIONS EXPENSES						
56-73-11	SALARIES	-	-	-	11,554	11,554	100.0%
56-73-13	EMPLOYEE BENEFITS	-	-	-	4,863	4,863	100.0%
56-73-14	CAR ALLOWANCE	-	-	-	-	-	0.0%
56-73-17	OVERTIME	-	-	-	-	-	0.0%
56-73-20	POSTAGE - UTILITY BILLING	-	-	-	50	50	100.0%
56-73-24	OFFICE EXPENSE & SUPPLIES	-	-	-	-	-	0.0%
56-73-36	COMPUTER CHARGES	-	-	-	-	-	0.0%
56-73-74	MATERIALS & SUPPLIES	-	-	-	500	500	100.0%
	TOTAL BILLINGS & COLLECTIONS	-	-	-	16,967	16,967	100.0%
	MCN 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	249,188	100.0%
56-75-20	2021 MCN REVENUE NOTE - PRINCIPAL	-	-	-	315,000	315,000	100.0%
	TOTAL CAPITAL PROJECTS	-	-	-	564,188	564,188	100.0%
	TOTAL MCN FUND EXPENSES	-	-	-	785,545	785,545	100.0%
56-99-08 (56-2981)	**INCREASE/DECREASE FUND BALANCE RESERVES**	-	-	-	2,855	2,855	100.0%
	MCN - SURPLUS/(DEFICIT)	-	-	-	-	-	0.0%

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
Storm Water

		FY 2021-2022 Actual Revenue/Exp	FY 2022-2023 Actual Revenue/Exp	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
REVENUES							
57-37-11	STORM WATER UTILITY BILLING REVENUE	206,655.11	218,756.83	226,920	**246,000**	**19,080**	**8.4%**
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)**	115,725	73,000	50,000	**75,000**	**25,000**	**50.0%**
57-38-15	CAPITAL CONTRIBUTION	-	48,007	-	**75,002**	**75,002**	**100.0%**
57-38-13	TRANSFER FROM GF RESERVE - (Unemployment benefit payout)	-	-	-	**-**	**-**	**0.0%**
57-38-50	APPROPRIATION OF STORM WATER RESERVES	-	-	312,569	**71,155**	**(241,414)**	**(77.2%)**
	TOTAL STORM WATER REVENUES	**323,481**	**342,699**	**592,424**	**545,093**	**(47,331)**	**(8.0%)**
EXPENSES							
57-70-11	SALARIES	30,370	37,696	39,684	**51,980**	**12,296**	**31.0%**
57-70-13	EMPLOYEE BENEFITS	1,191	11,403	23,060	**30,361**	**7,301**	**31.7%**
57-70-17	OVERTIME/ON CALL	1,600	1,695	1,699	**3,567**	**1,868**	**109.9%**
57-70-14	MISC EXPENSE / PROTECTIVE CLOTHING	571	448	544	**563**	**19**	**3.4%**
57-70-15	SYSTEM MAINTENANCE	9,245	27,430	-	**-**	**-**	**0.0%**
57-70-21	SUBSCRIPTIONS & MEMBERSHIPS	3,212	4,146	3,211	**3,605**	**394**	**12.3%**
57-70-23	TRAVEL, TRAINING, & MEETINGS	2,470	486	1,123	**683**	**(440)**	**(39.2%)**
57-70-24	OFFICE SUPPLIES	205	107	143	**153**	**10**	**6.8%**
57-70-25	EQUIPMENT, MATERIALS & SUPPLIES	2,184	12,338	5,447	**10,000**	**4,553**	**83.6%**
57-70-26	BUILDING MAINTENANCE	905	318	566	**603**	**37**	**6.5%**
57-70-27	UTILITIES	6,073	6,247	1,320	**6,000**	**4,680**	**354.5%**
57-70-28	CELL PHONE	53	52	-	**70**	**70**	**100.0%**
57-70-31	PROFESSIONAL SERVICES	2,491	8,937	2,488	**2,488**	**-**	**0.0%**
57-70-33	UTILISYNC SOFTWARE	-	-	-	**-**	**-**	**0.0%**
57-70-35	BLUE STAKES SERVICES	-	5	249	**323**	**74**	**29.7%**
57-70-36	COMPUTERS/SOFTWARE	7,971	4,053	2,386	**2,010**	**(376)**	**(15.8%)**
57-70-46	VEHICLE MAINTENANCE	2,394	2,335	2,263	**1,608**	**(655)**	**(29.0%)**
57-70-47	VEHICLES - FUEL	1,374	1,976	1,886	**2,010**	**124**	**6.6%**
57-70-48	COUNTY ASSESSMENT FEE	-	-	1,466	**1,466**	**-**	**0.0%**
57-70-49	DUMP FEES	1,146	-	1,528	**1,528**	**-**	**0.0%**
57-70-51	GIS	1,757	2,185	1,886	**1,206**	**(680)**	**(36.1%)**
57-70-53	DEPRECIATION	18,414	21,251	18,414	**18,414**	**-**	**0.0%**
57-70-72	LEASE/FINANCE VEHICLES	-	-	-	**-**	**-**	**0.0%**
57-70-74	MATERIALS & SUPPLIES	-	-	-	**-**	**-**	**0.0%**
57-70-90	SWEEPER TRUCK MAINTENANCE	-	-	-		**-**	**0.0%**
	TOTAL STORM WATER OPERATIONS	**93,625**	**143,108**	**109,363**	**138,635**	**29,272**	**26.8%**
	BILLING & COLLECTIONS EXPENSES						
57-73-11	SALARIES	30,782	33,802	33,122	**43,129**	**10,007**	**30.2%**
57-73-13	EMPLOYEE BENEFITS	12,719	14,159	15,809	**19,045**	**3,236**	**20.5%**
57-73-14	CAR ALLOWANCE	240	235	200	**200**	**-**	**0.0%**
57-73-17	OVERTIME	585	306	200	**200**	**-**	**0.0%**
57-73-20	POSTAGE - UTILITY BILLING	-	210	50	**50**	**-**	**0.0%**
57-73-24	OFFICE EXPENSE & SUPPLIES	-	-	-	**-**	**-**	**0.0%**
57-73-36	COMPUTER CHARGES	3,813	5,140	3,500	**3,500**	**-**	**0.0%**
57-73-74	MATERIALS & SUPPLIES	-	-	1,000	**1,000**	**-**	**0.0%**
	TOTAL BILLINGS & COLLECTIONS	**48,139**	**53,852**	**53,881**	**67,124**	**13,243**	**24.6%**
	STORM WATER CAPITAL PROJECTS AND TRANSFERS						
57-74-03	MASTER PLAN STUDY	-	-	150,000	**-**	**(150,000)**	**(100.0%)**
57-74-04	HORIZON HEIGHTS STORM DRAIN IMPROVEMENTS	-	-	-			
57-74-05	MISC STORM DRAIN IMPROVEMENTS	-	-	100,000	**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)	35,000	12,712	179,000	**14,151**	**(164,849)**	**(92.1%)**
57-74-50	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE ADDITIONS)	-	-	-	**55,000**	**55,000**	**100.0%**
	TOTAL CAPITAL PROJECTS	**35,180**	**12,892**	**429,180**	**189,331**	**(239,849)**	**(55.9%)**
	TOTAL STORM WATER FUND EXPENSES	**176,944**	**209,852**	**592,424**	**395,090**	**(197,334)**	**(33.3%)**
57-99-08 (57-2981)	**INCREASE/DECREASE FUND BALANCE RESERVES**	**146,537**	**132,847**	**-**	**150,003**	**150,003**	**100.0%**
	STORM WATER - SURPLUS/(DEFICIT)	**-**	**-**	**-**	**-**	**-**	**0.0%**

Mapleton City
July 1, 2024 - June 30, 2025
Adopted Budget
Pressurized Irrigation

		FY 2021-2022 Actual Revenue/Exp	FY 2022-2023 Actual Revenue/Exp	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
REVENUES							
58-36-10	INTEREST	3,490	56,919	5,000	5,000	-	0.0%
58-36-11	INTEREST DR HORTON	38	292	-	-	-	0.0%
58-36-90	SUNDRY	-	52,063	-	-	-	0.0%
58-37-11	PRESSURIZED IRRIGATION UTILITY BILLING REVENUE	884,735.34	1,027,212.73	977,065	1,120,000	142,935	14.6%
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	51,850	35,350	25,000	40,000	15,000	60.0%
58-37-14	PI IMPACT FEES	1,547,725	1,204,079	1,500,000	1,000,000	(500,000)	(33.3%)
58-37-17	ANNEXATION FEES	356,728	66,612	-	-	-	0.0%
58-38-10	DEVELOPER CONTRIBUTIONS	2,213,590	1,393,205	-	-	-	0.0%
58-38-13	TRANSFER FROM GENERAL FUND	-	-	-	-	-	0.0%
58-38-14	TRANSFER FROM WATER RESERVE	655,201	328,500	400,000	400,000	-	0.0%
58-38-15	CAPITAL CONTRIBUTIONS	-	48,007	-	-	-	0.0%
58-38-90	APPROPRIATION OF FUND RESERVES	-	-	114,079	-	326,939	286.6%
58-38-91	APPROPRIATION OF IMPACT FEE RESERVES	-	-	500,000	500,000	-	0.0%
	TOTAL PRESSURIZED IRRIGATION REVENUES	5,714,458	4,215,174	3,524,079	3,508,953	(15,126)	(0.4%)
EXPENSES							
58-70-11	SALARIES	128,271	157,914	218,097	249,491	31,394	14.4%
58-70-13	EMPLOYEE BENEFITS	60,409	56,615	121,829	138,488	16,659	13.7%
58-70-17	OVERTIME/ON CALL	6,800	7,205	10,112	15,973	5,861	58.0%
58-70-14	MISC EXPENSE / PROTECTIVE CLOTHING	2,377	1,859	2,828	2,520	(308)	(10.9%)
58-70-15	SYSTEM MAINTENANCE	54,801	26,146	34,045	34,045	-	0.0%
58-70-21	SUBSCRIPTIONS & MEMBERSHIPS	160	72	2,294	3,739	1,445	63.0%
58-70-23	TRAVEL, TRAINING & MEETINGS	1,611	1,387	2,353	3,060	707	30.0%
58-70-24	OFFICE SUPPLIES	845	441	745	684	(61)	(8.2%)
58-70-25	EQUIPMENT, MATERIALS AND SUPPLIES	36,814	13,405	28,314	30,000	1,686	6.0%
58-70-26	BUILDING MAINTENANCE	3,734	4,344	2,941	2,700	(241)	(8.2%)
58-70-27	UTILITIES	2,576	2,048	6,862	4,000	(2,862)	(41.7%)
58-70-28	SCADA SYSTEMS	224	314	1,168	1,168	-	0.0%
58-70-29	UTILITIES - PUMPS	(341)	-	-	-	-	0.0%
58-70-30	UTILITIES - POND	14,885	21,851	15,079	15,079	-	0.0%
58-70-31	PROFESSIONAL SERVICES	6,543	84,194	2,488	2,488	-	0.0%
58-70-32	WATER RIGHTS LEGAL FEES	-	-	-	-	-	0.0%
58-70-35	BLUE STAKES SERVICES	-	21	1,292	1,446	154	12.0%
58-70-36	COMPUTER/SOFTWARE	10,167	13,350	9,803	9,000	(803)	(8.2%)
58-70-37	TRANSPONDERS & METERS	-	-	30,804	30,804	-	0.0%
58-70-46	VEHICLE MAINTENANCE	9,330	8,349	11,763	7,200	(4,563)	(38.8%)
58-70-47	VEHICLES - FUEL	5,668	8,154	9,803	9,000	(803)	(8.2%)
58-70-51	GIS	7,251	9,016	9,803	5,400	(4,403)	(44.9%)
58-70-53	DEPRECIATION	579,746	715,449	579,746	579,746	-	0.0%
58-70-60	IRRIGATION WATER LEASE FEES/WATER SHARES	154,872	180,699	169,797	169,797	-	0.0%
58-70-74	EQUIPMENT, SUPPLIES, PURCHASES	-	-	-	-	-	0.0%
	TOTAL EXPENDITURES	1,086,744	1,312,831	1,271,966	1,315,828	43,862	3.4%

Mapleton City Final Budget - Pressurized Irrigation Fund - Continued

		FY 2021-2022 Actual Expenses	FY 2022-2023 Actual Expenses	FY 2023-2024 Approved Budget	FY 2024-2025 Adopted Budget	$ Change from FY 2023-2024 Final Budget	% Change from FY 2023-2024 Final Budget
PI BILLINGS & COLLECTIONS							
58-73-11	SALARIES	42,727	47,560	47,359	**43,129**	**(4,230)**	**(8.9%)**
58-73-13	EMPLOYEE BENEFITS	(19,927)	19,795	21,469	**19,045**	**(2,424)**	**(11.3%)**
58-73-14	CAR ALLOWANCE	480	471	525	**525**	**-**	**0.0%**
58-73-17	OVERTIME	585	306	233	**233**	**-**	**0.0%**
58-73-20	POSTAGE	-	-	-	**-**	**-**	**0.0%**
58-73-22	UTILITY BILLINGS-PRINTING	6,731	8,213	6,000	**6,000**	**-**	**0.0%**
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	-	-	-	**-**	**-**	**0.0%**
58-73-51	INSURANCE	-	-	-	**-**	**-**	**0.0%**
	TOTAL BILLINGS & COLLECTIONS	**30,596**	**76,345**	**75,586**	**68,932**	**(6,654)**	**(8.8%)**
CAPITAL PROJECTS							
58-74-21	PI MODEL	-	-	-	**-**	**-**	**0.0%**
58-74-30	TRANSPONDERS & METERS - NEW CONSTRUCTION **IMPACT FEES**	-	-	-	**-**	**-**	**0.0%**
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	12,810	-	-		**-**	**0.0%**
58-74-58	SCADA SYSTEM UPGRADES	-	-	-		**-**	**0.0%**
58-74-59	CITY METERS	-	-	-		**-**	**0.0%**
58-74-64	MAPLETON LATERAL CANAL PIPELINE CONNECTION	-	-	-	**-**	**-**	**0.0%**
58-74-62	MASTER PLAN PROJECTS	-	-	2,000,000	**1,500,000**	**(500,000)**	**(25.0%)**
	TOTAL - CAPITAL PROJECTS	**12,810**	**25,149**	**2,000,000**	**1,500,000**	**(500,000)**	**(25.0%)**
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)	35,000	66,077	83,000	**83,000**	**-**	**0.0%**
58-74-45	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE ADDITIONS)	-	-	-	**50,000**	**50,000**	**100.0%**
	TOTAL DEBT SERVICE & TRANSFERS	**128,527**	**159,604**	**176,527**	**226,527**	**50,000**	**28.3%**
	TOTAL PI FUND EXPENDITURES	**1,258,676**	**1,573,930**	**3,524,079**	**3,111,287**	**(412,792)**	**(11.7%)**
58-99-08	**INCREASE/DECREASE FUND BALANCE RESERVES**	**4,455,746**	**1,286,007**	**-**	**400,000**	**400,000**	**100.0%**
58-99-09	**INCREASE PI IMPACT FEE RESERVES**	-	1,355,199	-	**-**	**-**	**0.0%**
58-99-10	**INCREASE PI ANNEXATION FEE RESERVES**	37	38	-	**-**	**-**	**0.0%**
	PI FUND - SURPLUS/(DEFICIT)	**-**	**-**	**-**	**-**	**-**	**0.0%**

Mapleton City Fee Schedule

Community Development

Application Type	Fee
Annexation	
Up to 10 acres	$800
Up to 70 acres thereafter (per acre fee)	$15
200 acres or more thereafter (per acre)	$5
Boundary Adjustment between cities	$575
Zoning	
Zoning/Subdivision Ordinance or General Plan text amendment	$450
Zoning or General Plan map amendment	$450
Variance	$175
Appeal	$175
Conditional Use Permit	$175
Temporary Use Permit	$100
Zoning Verification	$25
Discussion Item	$75
Project Plan/Site Plan	$300
Telecommunications	$100
TDR Certificate Transfer	$15
Accessory Apartment Permit	$125
Subdivisions	
Preliminary & Final Plan (1-3 lots)	$300 + $45 per lot
Preliminary & Final Plat (4 lots or more)	$900 + $45 per lot
Final Plat (for phased developments)	$450
Plat Amendment (staff approval)	$100
Plat Amendment (PC or CC approval)	$150
Single Lot Plat	$150
Water Model Analysis	Paid by developer to consulting engineer
High Density Bond Seal Fee	$.30 per square foot of asphalt
Engineering Inspection Fees	$200 per lot

Application Type	Fee
Building	
Building Permit Major	Based on IBC & .005 multiplier
Solar/Wind Permits	$165
Basement Finish	$300
Special Inspection	$55
Sign Permit	$75
Culinary Water Connection 1”	$600
Culinary Water Connection 1.5”	$850
Culinary Water Connection 2”	$1,000
Culinary Water Connection 3”	$2,280.67
Secondary Irrigation Inspection	$150
Secondary Connection 1” (Developer Installed)	$150
Secondary Connection 1” (City Installed)	$400
Secondary Connection 1.5” (City Installed)	$800
Secondary Connection 2” (City Installed)	$1,600
Sewer Connection	$250
Miscellaneous	
Business License	$100 + $25 per employee
Business License Renewal	$50 + $25 per employee
Transient Business License (per day)	$50
Transient Business License (up to 6 days)	$300
Beer Sales License Class A & B	$200
Beer Sales License Class C	$300
Maps Copies	$10
ULS Water per Acre-foot	$5,100
Impact Fees Impact fees as adopted in the IFA and IFFPs for Culinary Water, Pressurized Irrigation, Sewer, Parks and Recreation and Public Safety.	

Public Safety

Application Type	Fee
Fingerprint (Resident)	$10
Fingerprint (Non-Resident)	$20
Police Report	$5 (Base Fee)
Police Report (With Picture)	$25
Dog License	$5 (Cities portion)
CPR Class	$55

Administration

Application Type	Fee
GRAMA Request	
Copies per Page	$0.25
Certified Copies	$5
Hourly Rate	$35
Copies	$0.10

Mapleton City Network

Application Type	Fee
Fiber Internet	
300 MB	$79 per month
1 G	$89 per month
2 G	$129 per month
300 MB Senior Rate	$65 per month
Managed Wi-Fi Router	$15.00 per month

Parks and Recreation

Application Type	Fee
YOUTH PROGRAMS	
Boys Basketball 1st	$50
Boys Basketball 2nd	$50

Boys Basketball 3rd – 4th	$60
Boys Basketball 5th – 6th	$60
Boys Basketball 7th – 8th	$65
Boys Basketball 9th – 10th	$70
Boys Basketball 11th – 12th	$70
Girls Basketball 1st - 2nd	$50
Girls Basketball 3rd – 4th	$60
Girls Basketball 5th – 6th	$60
Girls Basketball 7th – 8th	$65
Boys Basketball 9th – 12th	$70
T-Ball	$55
Baseball 1st	$55
Baseball 2nd	$55
Baseball 3rd – 4th	$75
Baseball 5th – 6th	$75
Baseball 7th – 8th	$85
Baseball 9th – 12th	$85
Softball 1st – 2nd	$55
Softball 3rd – 4th	$70
Softball 5th – 6th	$70
Softball 7th – 8th	$80
Softball 9th – 12th	$80
Spring Soccer Pre-K – 1st Grade	$55
Spring Soccer 2nd-9th	$65
Fall Soccer Pre-K – 4th Grade	$55
Fall Soccer 5th – 9th Grade	$65
Flag Football 1st – 2nd	$55
Flag Football 3rd – 4th	$65
Flag Football 5th – 6th	$65
Flag Football 7th – 9th	$65
Volleyball 3rd – 4th	$50
Volleyball 5th – 9th	$60
Pickleball Camp	$100
Pickleball League	$35
MYCC Camp	$75
Drop-in Sports Membership	$50 (3 months)
Drop-in Sports Day Pass	$5
Youth Sports Clinics (Add-on)	$15
ADULT PROGRAMS	
Women's Volleyball Individual	$40

Women's Volleyball Team	$280
Coed Volleyball Individual	$40
Coed Volleyball Team	$280
Pickleball	$30
Pickleball Clinic	$100
Adult Acrylics Camp	$70
Adult Arts Program	$30
Cornhole League	$40
Co-Ed Futsal Team	$250
Community Programs	
Tennis 1st – 9th	$110
Archery	$55
Yoga	$15
Jazzercise	$15
Youth Watercolor Classes	$80
Kids Art Classes	$25
Wood Project Arts Class	$40
1 Day Art Camp	$75
3 Day Art Camp	$65
6 Day Art Camp	$100
4 Day Acrylics Camp	$80
Beginner Sewing Class	$50
Tumbling Class	$100
Track	$60
Cross Country	$55
Floor Ball	$50
Come and Play Pass with Buddy Pass	$15
Come and Play Single Day	$5
Miscellaneous	
Special Events Application Fee	$50
Administrative Review Fee	$50
Additional Staffing	$50/hour (2 hour minimum)
Jazzercise	$15
Reversable Jersey Fee	$10
Moonlight Half Marathon	$75
Non-Resident Fee	$10
Rec-N-Roll Rental Weekday	$175
Rec-N-Roll Rental Weekend	$200
Rec-N-Roll Deposit	$350
Building Rentals	
Memorial Hall	
Resident 9:00-3:00	$100
Non-Resident 9:00-3:00	$250
Resident 5:00-10:00	$100

Non-Resident 5:00-10:00	$250
Resident 9:00 a.m. – 10:00 p.m.	$200
Non-Resident 9:00 a.m. – 10:00 p.m.	$500
Commercial 9:00-3:00	$300
Commercial 5:00-10:00	$300
Commercial 9:00 a.m. – 10:00 p.m.	$600
Cleaning Deposit	$250
Harvest Park	
Weekday (Monday-Thursday)	$1,500
Weekend (Friday-Sunday)	$2,000
Commercial (Monday-Thursday)	$1,750
Commercial (Friday-Sunday)	$2,250
Weekday Hourly	$150
Weekend Hourly	$175
Commercial Hourly	$250
Cleaning Deposit	$250
City Hall	
Resident 9:00-3:00	$400
Non-Resident 9:00-3:00	$500
Resident 5:00-10:00	$400
Non-Resident 5:00-10:00	$500
Resident 9:00 a.m. – 10:00 p.m.	$800
Non-Resident 9:00 a.m. – 10:00 p.m.	$1,000
Commercial 9:00-3:00	$600
Commercial 5:00-10:00	$600
Commercial 9:00 a.m. – 10:00 p.m.	$1,200
Cleaning Deposit	$250
Pavilions/Gazebos	
Half Day	$55
Full Day	$110
Commercial Half Day	$150
Commercial Full Day	$300
Cleaning Deposit	$50
Pioneer Days	
5k	$25
Fun Run	$15
Pickleball	$50
Cornhole	$35
Jump House Pass	$10
Carnival Punch Passes	$5, $10
Ping Pong Drop	$1
Hot Dog Dinner	$7.50
Commercial Parade Entry	$50
Food Truck Entry	$150
Food Truck Power	$50

Approved Positions List
As of July 1, 2024

Position	Number of Positions	Full Time (FT) Part Time (PT) Volunteer	
City Administrator	1	FT	
City Recorder	1		PT
Public Relations	1	FT	
Assistant City Administrator/ Com Development Director	1	FT	
Planner I	1	FT	
Community Development Executive Assistant/Dep Recorder	1		PT
Building Official	1	FT	
Building Inspector	1	FT	
Finance Director	1	FT	
Treasurer	1	FT	
Accounts Payable Clerk/Cashier	1	FT	
Utility Billing Clerk/Cashier	1	FT	
Public Works Director/City Engineer	1	FT	
Public Works Operations Manager	1	FT	
Public Works Assistant City Engineer	1	FT	
Public Works Executive Assistant	1	FT	
Public Works Inspector III	1	FT	
Storm Water Drain Collection Manager	1	FT	
Storm Water Drain Inspector I	1	FT	
Public Works Maintenance Crew Lead	3	FT	
Public Works Operator II	1	FT	
Blue Stakes Specialist	1	FT	
Public Works Operator I	2	FT	
Chief of Police/Public Safety Director	1	FT	
Police Executive Assistant/Police Technician	1	FT	
Police Lieutenant	1	FT	
Police Sergeant	2	FT	
Police Officer	10	FT	
School Crossing Guard	6		PT
Fire Chief	1	FT	
Fire Captain/Paramedic Coordinator/AEMT	3	FT	
Firefighter/EMS Part Time	26		PT
Firefighter/EMS Volunteer	54		V

Parks and Recreation Director	**1**	**FT**	
Parks Manager	**1**	**FT**	
Parks and Recreation Administrative Assistant	**1**	**FT**	
Recreation Coordinator	**1**		**PT**
Recreation Manager	**1**	**FT**	
Special Event Coordinator	**1**	**FT**	
Parks Technician	**2**	**FT**	
Parks Seasonal Laborer	**5**		**PT**
Library Assistant	**2**		**PT**
Mapleton City Network Director	**1**	**FT**	
MCN Account Specialist	**1**	**FT**	
Fiber Network Electrician and Communications Lead	**1**	**FT**	
Fiber Network Electrician and Communication Technician II	**2**	**FT**	
Fiber Network Installation Technician I	**2**	**FT**	
Fiber Network Electrician and Communication Technician I	**1**	**FT**	
NEW POSITIONS IN FISCAL YEAR 2025			
Public Works Operator 1	**2**	**FT**	
Public Works Executive Assistant	**1**	**FT**	

Mapleton City Salary Range

JOB TITLE	Minimum	Midpoint	Maximum
CITY ADMINISTRATOR	$ 135,299	$ 169,124	$ 202,949
PUBLIC SAFETY DIRECTOR	$ 118,407	$ 148,009	$ 177,611
PUBLIC WORKS DIRECTOR/CITY ENGINEER	$ 112,391	$ 140,489	$ 168,586
ASSISTANT CITY ADMINISTRATOR/CED DIRECTOR	$ 110,329	$ 137,911	$ 165,493
NETWORK DIRECTOR	$ 104,257	$ 130,322	$ 156,386
FINANCE DIRECTOR	$ 97,781	$ 122,226	$ 146,672
FIRE CHIEF	$ 96,963	$ 121,204	$ 145,445
PARKS & RECREATION DIRECTOR	$ 91,750	$ 114,688	$ 137,625
CITY ENGINEER	$ 91,837	$ 114,797	$ 137,756
SENIOR NETWORK ENGINEER	$ 74,808	$ 93,510	$ 112,213
BUILDING OFFICIAL	$ 74,798	$ 93,497	$ 112,197
POLICE LIEUTENANT	$ 77,833	$ 97,291	$ 116,749
ASSISTANT CITY ENGINEER	$ 81,195	$ 101,494	$ 121,793
FIRE CAPTAIN/PARAMEDIC	$ 70,661	$ 88,327	$ 105,992
POLICE SERGEANT	$ 71,520	$ 89,400	$ 107,280
FIRE CAPTAIN	$ 67,758	$ 84,698	$ 101,637
OPERATIONS MANAGER	$ 63,642	$ 79,553	$ 95,463
NETWORK ENGINEER II	$ 63,424	$ 79,280	$ 95,136
MASTER POLICE OFFICER	$ 65,624	$ 82,030	$ 98,436
PUBLIC WORKS MAINTENANCE CREW LEADER	$ 60,086	$ 75,107	$ 90,129
SENIOR PLANNER	$ 59,599	$ 74,498	$ 89,398
CITY RECORDER/HR/ ADMINISTRATIVE MANAGER	$ 59,089	$ 73,861	$ 88,633
PUBLIC WORKS OPERATOR III	$ 58,861	$ 73,576	$ 88,291
CITY TREASURER	$ 58,595	$ 73,244	$ 87,893
STORM DRAIN COLLECTION MANAGER	$ 58,255	$ 72,819	$ 87,383
PARKS MANAGER	$ 57,976	$ 72,470	$ 86,964
FIRE MARSHAL	$ 57,344	$ 71,680	$ 86,016
STAFF ENGINEER	$ 63,138	$ 78,922	$ 94,706
POLICE OFFICER III	$ 59,919	$ 74,898	$ 89,878
PUBLIC WORKS INSPECTOR III	$ 56,584	$ 70,729	$ 84,875
BLUE STAKE SPECIALIST	$ 55,194	$ 68,993	$ 82,791
PLANNER	$ 55,014	$ 68,768	$ 82,521
POLICE OFFICER II	$ 57,430	$ 71,788	$ 86,146
LEAD ELECTRICAL & COMMUNICATIONS TECHNICIAN	$ 54,453	$ 68,067	$ 81,680
RECREATION MANAGER	$ 54,100	$ 67,625	$ 81,150
PUBLIC WORKS OPERATOR II	$ 53,803	$ 67,254	$ 80,704
BUILDING INSPECTOR III	$ 53,465	$ 66,831	$ 80,197
NETWORK ENGINEER I	$ 52,988	$ 66,235	$ 79,482
COMMUNICATIONS/PUBLIC RELATIONS SPECIALIST	$ 52,899	$ 66,124	$ 79,349
FIRE ENGINEER	$ 52,244	$ 65,304	$ 78,365
POLICE OFFICER I	$ 54,254	$ 67,818	$ 81,382
GIS TECHNICIAN	$ 51,357	$ 64,196	$ 77,035
PUBLIC WORKS INSPECTOR II	$ 51,303	$ 64,129	$ 76,955

PUBLIC WORKS OPERATOR I	$ 50,343	$ 62,928	$ 75,514
BUILDING INSPECTOR II	$ 50,298	$ 62,872	$ 75,447
ELECTRICAL & COMMUNICATIONS TECHNICIAN II	$ 50,156	$ 62,695	$ 75,234
LEAD PARKS TECHNICIAN	$ 49,871	$ 62,339	$ 74,807
FIRE FIGHTER/PARAMEDIC	$ 49,203	$ 61,503	$ 73,804
STORM DRAIN INSPECTOR II	$ 48,479	$ 60,599	$ 72,719
EXECUTIVE ASSISTANT/POLICE TECHNICIAN	$ 48,233	$ 60,291	$ 72,349
RECREATION COORDINATOR	$ 47,629	$ 59,536	$ 71,443
SENIOR UTILITY CLERK	$ 47,082	$ 58,852	$ 70,623
SENIOR ACCOUNTS PAYABLE CLERK	$ 47,082	$ 58,852	$ 70,623
PUBLIC WORKS INSPECTOR I	$ 47,056	$ 58,820	$ 70,584
EXECUTIVE ASSISTANT/DEPUTY CITY RECORDER	$ 46,706	$ 58,382	$ 70,058
EXECUTIVE ASSISTANT/PUBLIC WORKS	$ 46,543	$ 58,178	$ 69,814
EXECUTIVE ASSISTANT/PARKS & RECREATION	$ 46,543	$ 58,178	$ 69,814
BUILDING INSPECTOR I	$ 46,363	$ 57,954	$ 69,545
ELECTRICAL & COMMUNICATIONS TECHNICIAN I	$ 45,885	$ 57,356	$ 68,827
POLICE CADET	$ 45,831	$ 57,289	$ 68,746
PARKS TECHNICIAN	$ 44,970	$ 56,212	$ 67,455
ADMINISTRATIVE ASSISTANT	$ 44,892	$ 56,115	$ 67,338
STORM DRAIN INSPECTOR I	$ 44,822	$ 56,027	$ 67,232
PLANNING TECHNICIAN	$ 44,252	$ 55,315	$ 66,378
METER TECHNICIAN	$ 44,193	$ 55,241	$ 66,289
UTILITY CLERK II	$ 44,024	$ 55,030	$ 66,036
ACCOUNTS PAYABLE CLERK II	$ 44,024	$ 55,030	$ 66,036
UTILITY CLERK I	$ 42,616	$ 53,270	$ 63,924
ACCOUNTS PAYABLE CLERK I	$ 42,616	$ 53,270	$ 63,924

RESOLUTION NO. 2024-XX

**A RESOLUTION OF THE CITY OF MAPLETON, UTAH
TO ADOPT THE FISCAL YEAR 2024-2025 BUDGET
AND TO APPROVE THE POSITION LIST
AND FEE SCHEDULE**

WHEREAS, the City Council is required to adopt a budget for governmental funds, enterprise funds, and other funds maintained by the City; and,

WHEREAS, the City Council is required to approve the position list,

NOW THEREFORE, be it resolved by the City Council of Mapleton, Utah, that the Fiscal Year 2024-2025 Budget be adopted and the position list and Fee Schedule be approved.

Approved and adopted on June 19, 2024.

____
Dallas Hakes
Mayor

ATTEST:

____
Camille Brown, City Recorder

Moroni City
Tentative Budget
Fiscal Year Ended June 30, 2027

Moroni City Corporation

• PHONE (435) 436-8359 • FAX (435) 436-8178 • P.O. BOX 870 • MORONI, UTAH 84646 •

May 2026

City Council,

The following are highlights of the Tentative Budget for fiscal year ending June 30, 2027.

Revenues:

1. Proposed increase in Police Fee by $1.00 raising the fee from $22.00 per month to $23.00 per month.
2. No increase in fee is in this tentative budget related to any possible E911 fee.
3. No grant income or expense has been included in this budget. When and if the city receives a grant the city will amend the budget at that time.

Projects:

1. Irrigation metering project: The city will continue with the installation of the irrigation meters the cost of which is paid by a loan and grant funds from the State of Utah.
2. No other projects have been included in this budget since the City staff have not yet received those requests

Expenditures/Expenses:

1. 5% COLA increase for full-time and one part-time employee.
2. Wages includes the use of a part time employee to assist with the Cemetery.
3. Capital Outlay – minimal amounts included in this budget since the City staff have not received those requests
   a. Parks & Recreation department –
      i. $1,000 reserve for upgrading names at east park.
      ii. $2,000 for grills at park
      iii. $2,000 for ballfield drags

If the Council desires further information, please let us know.

Staff

Moroni City
Tenative Budget
General Fund Summary
Fiscal Year Ending June 30, 2027

	2024-2025 Actual	2025-2026 Projected Actual	2025-2026 Original Budget	2025-2026 Midyear Budget	2026-2027 Tentative Budget
REVENUES					
TAXES	$ 569,267.27	$ 581,224.00	$ 532,500.00	$ 555,000.00	$ 566,500.00
LICENSE & PERMITS	4,738.75	3,350.00	3,300.00	3,550.00	3,300.00
INTERGOVERNMENTAL	2,881.34	3,800.00	3,800.00	3,800.00	3,800.00
CHARGES FOR SERVICES	370,860.44	348,134.52	354,300.00	338,600.00	345,300.00
FINES & FORFEITURES	31,298.14	20,006.00	30,000.00	18,000.00	18,000.00
OTHER REVENUE	118,413.81	114,123.00	85,900.00	165,500.00	73,000.00
TRANSFERS	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
TOTAL FUND REVENUE	**1,122,459.75**	**1,095,637.52**	**1,034,800.00**	**1,109,450.00**	**1,034,900.00**
EXPENDITURES					
MAYOR & COUNCIL	4,551.00	7,544.00	12,900.00	15,000.00	14,600.00
JUSTICE COURT	51,566.91	50,494.00	59,100.00	59,100.00	58,500.00
ADMINISTRATION	184,211.04	160,013.86	213,150.00	173,600.00	176,500.00
ZONING	6,652.89	17,164.00	8,000.00	20,800.00	33,600.00
POLICE	131,147.11	99,242.00	139,700.00	134,700.00	155,500.00
AMBULANCE/EMT	-	-	4,000.00	-	-
FIRE	38,328.08	28,295.00	50,700.00	52,230.00	52,950.00
STREETS	84,256.83	75,914.00	94,300.00	102,200.00	99,800.00
GARGBAGE	101,721.60	124,982.00	93,500.00	127,000.00	99,400.00
PARKS & RECREATION	124,780.62	136,416.00	139,072.00	208,000.00	157,400.00
HERITAGE DEVELOPMENT	8,606.48	6,921.00	12,200.00	12,200.00	12,200.00
CEMETERY	57,755.81	66,145.00	39,500.00	138,850.00	72,600.00
BUDGETED INCREASE IN FUND BALA	-	-	168,678.00	51,957.52	-
TOTAL FUND EXPENDITURES	**793,578.37**	**773,130.86**	**1,034,800.00**	**1,095,637.52**	**933,050.00**
NET REVENUE OVER EXPENDITURES	**$ 328,881.38**	**$ 322,506.66**	**$ -**	**$ 13,812.48**	**$ 101,850.00**

Moroni City
Tenative Budget
General Fund Summary
Fiscal Year Ending June 30, 2027

	2024-2025 Actual	2025-2026 Projected Actual	2025-2026 Original Budget	2025-2026 Midyear Budget	2026-2027 Tentative Budget
REVENUES					
TAXES	$ 569,267.27	$ 581,224.00	$ 532,500.00	$ 555,000.00	$ 566,500.00
LICENSE & PERMITS	4,738.75	3,350.00	3,300.00	3,550.00	3,300.00
INTERGOVERNMENTAL	2,881.34	3,800.00	3,800.00	3,800.00	3,800.00
CHARGES FOR SERVICES	370,860.44	348,134.52	354,300.00	338,600.00	345,300.00
FINES & FORFEITURES	31,298.14	20,006.00	30,000.00	18,000.00	18,000.00
OTHER REVENUE	118,413.81	114,123.00	85,900.00	165,500.00	73,000.00
TRANSFERS	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
TOTAL FUND REVENUE	**1,122,459.75**	**1,095,637.52**	**1,034,800.00**	**1,109,450.00**	**1,034,900.00**
EXPENDITURES					
MAYOR & COUNCIL	4,551.00	7,544.00	12,900.00	15,000.00	14,600.00
JUSTICE COURT	51,566.91	50,494.00	59,100.00	59,100.00	58,500.00
ADMINISTRATION	184,211.04	160,013.86	213,150.00	173,600.00	176,500.00
ZONING	6,652.89	17,164.00	8,000.00	20,800.00	33,600.00
POLICE	131,147.11	99,242.00	139,700.00	134,700.00	155,500.00
AMBULANCE/EMT	-	-	4,000.00	-	-
FIRE	38,328.08	28,295.00	50,700.00	52,230.00	52,950.00
STREETS	84,256.83	75,914.00	94,300.00	102,200.00	99,800.00
GARGBAGE	101,721.60	124,982.00	93,500.00	127,000.00	99,400.00
PARKS & RECREATION	124,780.62	136,416.00	139,072.00	208,000.00	157,400.00
HERITAGE DEVELOPMENT	8,606.48	6,921.00	12,200.00	12,200.00	12,200.00
CEMETERY	57,755.81	66,145.00	39,500.00	138,850.00	72,600.00
BUDGETED INCREASE IN FUND BALA	-	-	168,678.00	51,957.52	-
TOTAL FUND EXPENDITURES	**793,578.37**	**773,130.86**	**1,034,800.00**	**1,095,637.52**	**933,050.00**
NET REVENUE OVER EXPENDITURES	**$ 328,881.38**	**$ 322,506.66**	**$ -**	**$ 13,812.48**	**$ 101,850.00**

Moroni City
Tenative Budget
Other Funds Summary
Fiscal Year Ending June 30, 2027

CLASS C ROAD FUND	2024-2025 Actual	2025-2026 Projected Actual	2025-2026 Original Budget	2025-2026 Midyear Budget	2026-2027 Tentative Budget
REVENUES					
INTERGOVERNMENTAL	$ 196,114.94	$ 228,060.00	$ 149,000.00	$ 162,000.00	$ 191,000.00
OTHER REVENUE	-	7,468.00	-	7,000.00	7,000.00
TOTAL FUND REVENUE	**196,114.94**	**235,528.00**	**149,000.00**	**169,000.00**	**198,000.00**
EXPENDITURES					
STREETS	34,151.17	18,024.00	149,000.00	169,000.00	198,000.00
TOTAL FUND EXPENDITURES	**34,151.17**	**18,024.00**	**149,000.00**	**169,000.00**	**198,000.00**
NET REVENUE OVER EXPENDITURES	**$ 161,963.77**	**$ 217,504.00**	**$ -**	**$ -**	**$ -**

CELEBRATION FUND	2024-2025 Actual	2025-2026 Projected Actual	2025-2026 Original Budget	2025-2026 Midyear Budget	2026-2027 Tentative Budget
REVENUES					
CONTRIBUTION FROM CITY	$ -	$ -	$ -	$ 16,772.00	$ 16,800.00
CHARGES FOR SERVICES	-	20,000.00	-	36,400.00	28,400.00
TOTAL FUND REVENUE	**-**	**20,000.00**	**-**	**53,172.00**	**45,200.00**
EXPENDITURES					
PARKS & RECREATION	-	29,475.00	-	50,650.00	45,200.00
TOTAL FUND EXPENDITURES	**-**	**29,475.00**	**-**	**50,650.00**	**45,200.00**
NET REVENUE OVER EXPENDITURES	**$ -**	**$ (9,475.00)**	**$ -**	**$ 2,522.00**	**$ -**

Moroni City
Tenative Budget
Other Funds Summary
Fiscal Year Ending June 30, 2027

MUNICIPAL BUILDING AUTHORITY FUND	2024-2025 Actual	2025-2026 Projected Actual	2025-2026 Original Budget	2025-2026 Midyear Budget	2026-2027 Tentative Budget
REVENUES					
OTHER REVENUE	$ 22,211.59	$ 23,711.00	$ 23,500.00	$ 23,600.00	$ 23,600.00
TOTAL FUND REVENUE	**22,211.59**	**23,711.00**	**23,500.00**	**23,600.00**	**23,600.00**
EXPENDITURES					
MBA EXPENDITURES	22,000.00	-	23,500.00	23,500.00	23,600.00
TOTAL FUND EXPENDITURES	**22,000.00**	**-**	**23,500.00**	**23,500.00**	**23,600.00**
NET REVENUE OVER EXPENDITURES	**$ 211.59**	**$ 23,711.00**	**$ -**	**$ 100.00**	**$ -**

CAPITAL PROJECTS FUND	2024-2025 Actual	2025-2026 Projected Actual	2025-2026 Original Budget	2025-2026 Midyear Budget	2026-2027 Tentative Budget
REVENUES					
OTHER REVENUE	$ 209.98	$ 189.00	$ 200.00	$ 200.00	$ 200.00
TOTAL FUND REVENUE	**209.98**	**189.00**	**200.00**	**200.00**	**200.00**
EXPENDITURES					
CAPITAL PROJECTS EXPENDITURES	-	-	200.00	200.00	200.00
TOTAL FUND EXPENDITURES	**-**	**-**	**200.00**	**200.00**	**200.00**
NET REVENUE OVER EXPENDITURES	**$ 209.98**	**$ 189.00**	**$ -**	**$ -**	**$ -**

Moroni City
Tenative Budget
Other Funds Summary
Fiscal Year Ending June 30, 2027

WATER FUND	2024-2025 Actual	2025-2026 Projected Actual	2025-2026 Original Budget	2025-2026 Midyear Budget	2026-2027 Tentative Budget
REVENUES					
WATER REVENUES	$ 391,461.18	$ 504,660.00	$ 404,000.00	$ 562,685.00	$ 468,000.00
TOTAL FUND REVENUE	**391,461.18**	**504,660.00**	**404,000.00**	**562,685.00**	**468,000.00**
EXPENDITURES					
WATER EXPENDITURES	300,774.61	347,356.95	403,900.00	553,685.00	424,400.00
TOTAL FUND EXPENDITURES	**300,774.61**	**347,356.95**	**403,900.00**	**553,685.00**	**424,400.00**
NET REVENUE OVER EXPENDITURES	**$ 90,686.57**	**$ 157,303.05**	**$ 100.00**	**$ 9,000.00**	**$ 43,600.00**

SEWER FUND	2024-2025 Actual	2025-2026 Projected Actual	2025-2026 Original Budget	2025-2026 Midyear Budget	2026-2027 Tentative Budget
REVENUES					
SEWER REVENUES	$ 437,250.80	$ 747,406.27	$ 432,500.00	$ 744,000.00	$ 679,000.00
TOTAL FUND REVENUE	**437,250.80**	**747,406.27**	**432,500.00**	**744,000.00**	**679,000.00**
EXPENDITURES					
SEWER EXPENDITURES	629,751.39	698,921.74	364,700.00	686,150.00	640,200.00
TOTAL FUND EXPENDITURES	**629,751.39**	**698,921.74**	**364,700.00**	**686,150.00**	**640,200.00**
NET REVENUE OVER EXPENDITURES	**$ (192,500.59)**	**$ 48,484.53**	**$ 67,800.00**	**$ 57,850.00**	**$ 38,800.00**

Moroni City
Tenative Budget
Other Funds Summary
Fiscal Year Ending June 30, 2027

IRRIGATION FUND	2024-2025 Actual	2025-2026 Projected Actual	2025-2026 Original Budget	2025-2026 Midyear Budget	2026-2027 Tentative Budget
REVENUES					
IRRIGATION REVENUES	$ 439,317.04	$ 262,850.00	$ 390,000.00	$ 369,000.00	$ 328,000.00
TOTAL FUND REVENUE	**439,317.04**	**262,850.00**	**390,000.00**	**369,000.00**	**328,000.00**
EXPENDITURES					
IRRIGATION EXPENDITURES	150,733.96	293,276.99	533,260.00	577,800.00	333,300.00
TOTAL FUND EXPENDITURES	**150,733.96**	**293,276.99**	**533,260.00**	**577,800.00**	**333,300.00**
NET REVENUE OVER EXPENDITURES	**$ 288,583.08**	**$ (30,426.99)**	**$ (143,260.00)**	**$ (208,800.00)**	**$ (5,300.00)**

PERPETUAL CARE	2024-2025 Actual	2025-2026 Projected Actual	2025-2026 Original Budget	2025-2026 Midyear Budget	2026-2027 Tentative Budget
REVENUES					
PERPETUAL CARES REVENUES	$ 18,028.07	$ 16,621.00	$ 20,000.00	$ 46,000.00	$ 15,000.00
TOTAL FUND REVENUE	**18,028.07**	**16,621.00**	**20,000.00**	**46,000.00**	**15,000.00**
EXPENDITURES					
PERPETUAL CARES EXPENDITURES	44,799.12	68,905.00	20,000.00	46,000.00	15,000.00
TOTAL FUND EXPENDITURES	**44,799.12**	**68,905.00**	**20,000.00**	**46,000.00**	**15,000.00**
NET REVENUE OVER EXPENDITURES	**$ (26,771.05)**	**$ (52,284.00)**	**$ -**	**$ -**	**$ -**

Moroni City
Tenative Budget
General Fund
Fiscal Year Ending June 30, 2027

		2024-2025 Actual	2025-2026 Projected Actual	2025-2026 Original Budget	2025-2026 Midyear Budget	2026-2027 Tentative Budget
TAXES						
10-31-10	PROPERTY TAXES, CURRENT YEAR	171,852.79	160,000.00	160,000.00	160,000.00	160,000.00
10-31-30	SALES AND USE TAXES	390,644.39	413,130.00	365,000.00	390,000.00	400,000.00
10-31-40	FRANCHISE TAXES	6,770.09	8,094.00	7,500.00	5,000.00	6,500.00
TOTAL TAXES		**569,267.27**	**581,224.00**	**532,500.00**	**555,000.00**	**566,500.00**
LICENSE & PERMITS						
10-32-10	BUSINESS LICENSES & PERMITS	1,859.50	1,500.00	1,500.00	1,500.00	1,500.00
10-32-21	BUILDING PERMITS	1,000.00	1,050.00	1,000.00	1,250.00	1,000.00
10-32-25	ANIMAL LICENSES	1,879.25	800.00	800.00	800.00	800.00
TOTAL LICENSE & PERMITS		**4,738.75**	**3,350.00**	**3,300.00**	**3,550.00**	**3,300.00**
INTERGOVERNMENTAL						
10-33-58	STATE LIQUOR FUND ALLOTMENT	2,881.34	3,800.00	3,800.00	3,800.00	3,800.00
TOTAL INTERGOVERNMENTAL		**2,881.34**	**3,800.00**	**3,800.00**	**3,800.00**	**3,800.00**
CHARGES FOR SERVICES						
10-34-13	ZONING FEES	45.00	38.00	100.00	100.00	100.00
10-34-20	YOUTH COUNCIL REVENUE	5,000.00	-	200.00	200.00	200.00
10-34-21	MISS MORONI	470.01	325.00	200.00	200.00	200.00
10-34-22	4TH OF JULY	9,445.25	-	10,000.00	-	-
10-34-23	4TH OF JULY DONATIONS	7,727.00	3,647.00	5,000.00	-	-
10-34-25	MORONI HISTORY BOOK SALES	180.00	360.00	-	500.00	-
10-34-26	FIRE DEPART - 4TH OF JULY	2,994.24	6,803.00	-	4,500.00	4,500.00
10-34-27	FIRE DEPART - SODA MACHINE	6,540.82	5,505.00	6,000.00	4,000.00	5,000.00
10-34-30	POLICE USER FEES	134,734.60	148,644.00	148,000.00	148,000.00	155,000.00
10-34-41	FIRE UTILTIY BILLING	27,061.36	6,794.52	13,500.00	5,100.00	6,000.00
10-34-42	FIRE DISTRICT CONTRACT	6,057.90	-	5,000.00	5,000.00	5,000.00
10-34-43	NORTH SANPETE DISPOSAL	91,343.77	92,284.00	91,200.00	92,500.00	92,000.00
10-34-60	LANDFILL REVENUE	30,313.29	30,406.00	30,000.00	31,000.00	31,000.00
10-34-74	PARK	20,102.20	33,603.00	33,500.00	34,000.00	33,500.00
10-34-81	OPERA HOUSE RENTAL	4,475.00	3,105.00	3,000.00	2,700.00	2,700.00
10-34-82	CITY HALL RENTAL	90.00	525.00	-	400.00	-
10-34-90	RV DUMP SERVICE	230.00	345.00	100.00	400.00	100.00
10-34-91	SALE OF CEMETERY LOTS & MAINTE	6,150.00	4,650.00	4,000.00	5,000.00	5,000.00
10-34-93	CEMETERY BURIAL FEES	17,900.00	11,100.00	4,500.00	5,000.00	5,000.00
TOTAL CHARGES FOR SERVICES		**370,860.44**	**348,134.52**	**354,300.00**	**338,600.00**	**345,300.00**

Moroni City
Tenative Budget
General Fund
Fiscal Year Ending June 30, 2027

		2024-2025 Actual	2025-2026 Projected Actual	2025-2026 Original Budget	2025-2026 Midyear Budget	2026-2027 Tentative Budget
FINES & FORFEITURES						
10-35-10	COURT FINES	31,298.14	20,006.00	30,000.00	18,000.00	18,000.00
TOTAL FINES & FORFEITURES		**31,298.14**	**20,006.00**	**30,000.00**	**18,000.00**	**18,000.00**
OTHER REVENUE						
10-36-10	MISC INTEREST EARNINGS	102,939.90	98,485.00	75,000.00	95,000.00	70,000.00
10-36-35	PRIVATE DONATIONS				50,000.00	-
10-36-36	INSURANCE RECOVERY	11,692.80	14,442.00	-	9,600.00	-
10-36-90	MISC SUNDRY REVENUES	2,916.11	1,196.00	10,000.00	10,000.00	3,000.00
10-36-91	PEHP REFUND	865.00	-	900.00	900.00	-
TOTAL OTHER REVENUE		**118,413.81**	**114,123.00**	**85,900.00**	**165,500.00**	**73,000.00**
TRANSFERS						
10-38-58	TRANSFER - WATER USAGE	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
TOTAL TRANSFERS		**25,000.00**	**25,000.00**	**25,000.00**	**25,000.00**	**25,000.00**
TOTAL FUND REVENUE		**1,122,459.75**	**1,095,637.52**	**1,034,800.00**	**1,109,450.00**	**1,034,900.00**

Moroni City
Tenative Budget
General Fund
Fiscal Year Ending June 30, 2027

		2024-2025 Actual	2025-2026 Projected Actual	2025-2026 Original Budget	2025-2026 Midyear Budget	2026-2027 Tentative Budget
MAYOR & COUNCIL						
10-41-11	SALARIES & WAGES	3,000.00	2,250.00	5,000.00	5,000.00	5,000.00
10-41-13	EMPLOYEE BENEFITS	229.50	115.00	400.00	500.00	500.00
10-41-21	BOOKS, SUBSCRIPTIONS, MEMBERSH	1,097.50	3,134.00	500.00	2,000.00	2,100.00
10-41-23	TRAVEL	-	800.00	3,000.00	3,000.00	3,000.00
10-41-60	CONTINGENT	224.00	1,245.00	3,000.00	3,000.00	3,000.00
10-41-70	CAPITAL OUTLAY	-	-	1,000.00	1,500.00	1,000.00
TOTAL MAYOR & COUNCIL		**4,551.00**	**7,544.00**	**12,900.00**	**15,000.00**	**14,600.00**
JUSTICE COURT						
10-42-11	SALARIES & WAGES	32,252.86	31,668.00	35,000.00	35,000.00	35,000.00
10-42-13	EMPLOYEE BENEFITS	7,769.84	7,534.00	8,500.00	8,500.00	8,000.00
10-42-23	TRAVEL	303.92	257.00	500.00	500.00	500.00
10-42-24	OFFICE SUPPLIES & EXPENSE	685.29	148.00	800.00	800.00	500.00
10-42-29	TELEPHONE	27.50	289.00	100.00	100.00	300.00
10-42-30	ATTORNEY FEES	8,781.50	9,600.00	9,600.00	9,600.00	9,600.00
10-42-32	JUSTICE CRT INTERPRETER	41.00	-	600.00	600.00	600.00
10-42-33	INDIGENT ATTORNEY	1,705.00	998.00	4,000.00	4,000.00	4,000.00
TOTAL JUSTICE COURT		**51,566.91**	**50,494.00**	**59,100.00**	**59,100.00**	**58,500.00**

Moroni City
Tenative Budget
General Fund
Fiscal Year Ending June 30, 2027

		2024-2025 Actual	2025-2026 Projected Actual	2025-2026 Original Budget	2025-2026 Midyear Budget	2026-2027 Tentative Budget
ADMINISTRATION						
10-44-11	SALARIES & WAGES	15,158.90	14,102.00	16,000.00	18,000.00	17,000.00
10-44-13	EMPLOYEE BENEFITS	2,972.31	2,619.00	5,000.00	5,000.00	3,500.00
10-44-21	BOOKS, SUBSCRIPTIONS, MEMBERSH	1,089.04	1,152.00	1,400.00	1,400.00	1,400.00
10-44-22	PUBLIC NOTICES	300.00	1,973.00	3,000.00	3,000.00	3,000.00
10-44-23	TRAVEL	(652.44)	-	3,000.00	3,000.00	3,000.00
10-44-24	OFFICE SUPPLIES & EXPENSE	6,462.04	7,620.00	6,000.00	7,300.00	7,300.00
10-44-25	COMPUTER SOFTWARE	-	-	1,000.00	1,000.00	1,000.00
10-44-27	BUILDINGS AND GROUNDS	14,062.88	10,689.00	15,000.00	15,000.00	15,000.00
10-44-28	UTILITIES	10,322.82	10,358.00	14,000.00	14,000.00	14,000.00
10-44-29	TELEPHONE	2,596.45	2,774.00	3,500.00	3,500.00	3,500.00
10-44-30	LEGAL	4,926.00	5,435.00	10,000.00	10,000.00	10,000.00
10-44-31	ACCOUNTING/AUDIT FEES	8,542.48	11,588.00	12,700.00	12,700.00	12,700.00
10-44-39	CITY PAGEANT	5,233.36	956.00	8,100.00	8,100.00	8,100.00
10-44-40	YOUTH COUNCIL	5,659.52	88.00	3,500.00	3,500.00	3,500.00
10-44-48	MBA LEASE EXPENSE	2,386.86	4,000.00	4,000.00	4,000.00	4,000.00
10-44-49	ELECTIONS	-	1,662.75	2,000.00	1,700.00	-
10-44-51	INSURANCE	36,915.45	35,399.93	35,000.00	35,500.00	40,000.00
10-44-52	PROFESSIONAL SERVICES	-	-	7,000.00	7,000.00	7,000.00
10-44-53	CHRISTMAS	7,368.64	8,459.18	8,000.00	4,400.00	5,000.00
10-44-54	EASTER	850.08	-	1,450.00	-	-
10-44-61	MISCELLANEOUS	2,592.65	1,078.00	1,500.00	1,500.00	1,500.00
10-44-63	HOLIDAYS	273.25	-	-	-	-
10-44-64	FOURTH OF JULY	12,663.01	281.00	19,000.00	-	-
10-44-65	4TH OF JULY FIREWORKS	10,295.65	-	10,000.00	-	-
10-44-66	4TH OF JULY DINNER	2,872.85	-	3,000.00	-	-
10-44-67	4TH OF JULY CONCERT	3,853.47	-	4,000.00	-	-
10-44-70	CAPITAL OUTLAY	15,869.44	26,565.00	4,000.00	4,000.00	4,000.00
10-44-73	BANK FEES & CHARGES	11,596.33	13,214.00	12,000.00	10,000.00	12,000.00
TOTAL ADMINISTRATION		**184,211.04**	**160,013.86**	**213,150.00**	**173,600.00**	**176,500.00**
ZONING						
10-48-11	SALARIES AND WAGES	6,180.00	15,203.00	3,000.00	15,000.00	26,000.00
10-48-13	EMPLOYEE BENEFITS	472.89	1,163.00	400.00	1,200.00	3,000.00
10-48-52	PROFESSIONAL SERVICES	-	-	3,600.00	3,600.00	3,600.00
10-48-61	MISCELLANEOUS	-	798.00	1,000.00	1,000.00	1,000.00
TOTAL ZONING		**6,652.89**	**17,164.00**	**8,000.00**	**20,800.00**	**33,600.00**

Moroni City
Tenative Budget
General Fund
Fiscal Year Ending June 30, 2027

		2024-2025 Actual	2025-2026 Projected Actual	2025-2026 Original Budget	2025-2026 Midyear Budget	2026-2027 Tentative Budget
POLICE						
10-51-12	CROSSWALK SALARY AND WAGES	4,900.00	4,294.00	4,500.00	4,500.00	4,500.00
10-51-13	EMPLOYEE BENEFITS	420.72	329.00	5,500.00	500.00	500.00
10-51-14	CROSSWALK EXPENSE	120.00	96.00	500.00	500.00	500.00
10-51-22	COMPUTER PROG. (EFORCE AND FAT	485.24	-	-	-	-
10-51-52	PROFESSIONAL SERVICES	125,000.00	93,750.00	125,000.00	125,000.00	150,000.00
NEW	**COUNTY E911 CHARGE**	-	-	-	-	-
10-51-72	ANIMAL CONTROL	221.15	773.00	4,200.00	4,200.00	-
TOTAL POLICE		**131,147.11**	**99,242.00**	**139,700.00**	**134,700.00**	**155,500.00**
AMBULANCE/EMT						
10-52-95	EMT'S NEW AND RECEER	-	-	1,500.00	-	-
10-52-96	AMBULANCE FUND	-	-	2,500.00	-	-
TOTAL AMBULANCE/EMT		**-**	**-**	**4,000.00**	**-**	**-**
FIRE						
10-53-13	ADMINISTRATION	764.97	861.00	-	770.00	1,000.00
10-53-14	VOLUNTEERS PAYMENT	9,999.99	11,250.00	12,000.00	11,230.00	12,000.00
10-53-23	TRAVEL	626.16	-	1,000.00	1,000.00	1,000.00
10-53-25	EQUIPMENT SUPPLIES & MAINTENAN	2,176.16	3,399.00	5,000.00	5,000.00	5,000.00
10-53-28	UTILITIES	2,880.93	2,945.00	5,000.00	5,000.00	5,000.00
10-53-31	AUDIT	1,999.98	2,813.00	2,000.00	2,000.00	3,200.00
10-53-36	FUEL/VEHICLES	151.67	1,537.00	500.00	2,000.00	2,000.00
10-53-37	VEHICLE MAINTENANCE	315.13	634.00	3,000.00	3,000.00	3,000.00
10-53-40	4TH OF JULY EVENT COSTS	2,240.94	73.00	2,000.00	2,000.00	2,000.00
10-53-41	SODA MACHINE COSTS	5,517.74	3,170.00	5,500.00	5,500.00	4,000.00
10-53-42	CHRISTMAS PARTY COSTS	553.13	1,094.00	700.00	730.00	750.00
10-53-43	MEETING COSTS	528.18	519.00	1,000.00	1,000.00	1,000.00
10-53-70	CAPITAL OUTLAY	10,573.10	-	13,000.00	13,000.00	13,000.00
TOTAL FIRE		**38,328.08**	**28,295.00**	**50,700.00**	**52,230.00**	**52,950.00**
STREETS						
10-61-11	SALARIES AND WAGES	22,136.59	23,215.00	23,000.00	27,000.00	27,000.00
10-61-13	EMPLOYEE BENEFITS	15,734.68	16,096.00	17,000.00	17,500.00	17,500.00
10-61-25	EQUIPMENT SUPPLIES & MAINTENAN	3,427.71	1,864.00	3,000.00	3,000.00	3,000.00
10-61-28	UTILITIES	18,404.07	18,190.00	23,000.00	23,000.00	23,000.00
10-61-29	TELEPHONE	220.00	240.00	300.00	300.00	300.00
10-61-31	AUDIT	1,999.98	2,813.00	2,000.00	2,000.00	3,000.00
10-61-36	FUEL/VEHICLES	2,412.41	1,886.00	4,000.00	4,000.00	4,000.00
10-61-37	VEHICLE MAINTENANCE	7,929.10	2,547.00	7,000.00	7,000.00	7,000.00
10-61-41	ROAD MAINTENANCE	11,992.29	4,063.00	15,000.00	15,000.00	15,000.00
10-61-70	CAPITAL OUTLAY	-	5,000.00	-	3,400.00	-
TOTAL STREETS		**84,256.83**	**75,914.00**	**94,300.00**	**102,200.00**	**99,800.00**

Moroni City
Tenative Budget
General Fund
Fiscal Year Ending June 30, 2027

		2024-2025 Actual	2025-2026 Projected Actual	2025-2026 Original Budget	2025-2026 Midyear Budget	2026-2027 Tentative Budget
GARGBAGE						
10-62-41	GARBAGE NORTH SANPETE DISPOSAL	77,418.00	103,636.00	70,000.00	102,000.00	74,400.00
10-62-95	LANDFILL EXPENSE	24,303.60	21,346.00	23,500.00	25,000.00	25,000.00
TOTAL GARGBAGE		**101,721.60**	**124,982.00**	**93,500.00**	**127,000.00**	**99,400.00**
PARKS & RECREATION						
10-71-11	SALARIES AND WAGES	34,254.81	34,823.00	37,000.00	39,000.00	39,000.00
10-71-13	EMPLOYEE BENEFITS	23,516.60	24,093.00	25,500.00	26,000.00	26,000.00
10-71-25	EQUIPMENT SUPPLIES & MAINTENAN	7,750.66	6,124.00	4,500.00	8,100.00	8,100.00
10-71-27	BUILDINGS AND GROUNDS	22,507.54	28,053.00	25,500.00	30,000.00	35,000.00
10-71-28	UTILITIES	2,939.06	2,425.00	3,500.00	3,500.00	3,500.00
10-71-29	TELEPHONE	390.00	360.00	800.00	8,000.00	800.00
10-71-30	WATER UTILITY CHARGE	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
10-71-31	AUDIT	1,999.98	2,813.00	2,000.00	2,000.00	3,500.00
10-71-36	PARKS FUEL/VEHICLES	2,050.03	1,687.00	2,500.00	2,500.00	2,500.00
10-71-37	PARKS VEHICLE MAINTENANCE	3,768.67	398.00	2,500.00	2,500.00	2,500.00
10-71-45	MOSQUITO SPRAYING	-	-	1,500.00	1,500.00	1,500.00
10-71-48	RECREATION	-	5,000.00	5,000.00	5,000.00	5,000.00
10-71-49	FLAGS	151.51		500.00	500.00	-
10-71-70	CAPITAL OUTLAY	-	5,615.00	500.00	3,400.00	4,000.00
10-71-86	CITY AREA/ARCHERY RANGE	451.76	25.00	1,772.00	50,000.00	-
10-71-90	VET PARK RESERVE	-	-	1,000.00	1,000.00	1,000.00
TOTAL PARKS & RECREATION		**124,780.62**	**136,416.00**	**139,072.00**	**208,000.00**	**157,400.00**
HERITAGE DEVELOPMENT						
10-72-11	SALARIES AND WAGES	1,568.75	975.00	2,000.00	2,000.00	2,000.00
10-72-13	EMPLOYEE BENEFITS	120.02	75.00	200.00	200.00	200.00
10-72-25	MAINTENANCE	-	-	1,000.00	1,000.00	1,000.00
10-72-27	BUILDINGS AND GROUNDS	4,077.17	2,564.00	5,000.00	5,000.00	5,000.00
10-72-28	UTILITIES	2,840.54	3,307.00	4,000.00	4,000.00	4,000.00
TOTAL HERITAGE DEVELOPMENT		**8,606.48**	**6,921.00**	**12,200.00**	**12,200.00**	**12,200.00**

Moroni City
Tenative Budget
General Fund
Fiscal Year Ending June 30, 2027

		2024-2025 Actual	2025-2026 Projected Actual	2025-2026 Original Budget	2025-2026 Midyear Budget	2026-2027 Tentative Budget
CEMETERY						
10-79-11	SALARIES AND WAGES	18,704.00	18,970.00	21,000.00	54,000.00	26,000.00
10-79-13	EMPLOYEE BENEFITS	14,910.67	15,154.00	15,500.00	20,000.00	19,000.00
10-79-25	EQUIPMENT SUPPLIES & MAINTENAN	3,265.75	3,506.00	-	5,000.00	5,000.00
10-79-27	BUILDINGS AND GROUNDS	7,749.43	12,794.00	-	10,000.00	10,000.00
10-79-28	UTILITIES	2,523.85	2,535.00	-	3,400.00	3,400.00
10-79-29	OPENING AND CLOSING OF GRAVES	220.00	240.00	-	1,000.00	1,000.00
10-79-31	AUDIT	1,999.98	1,875.00	-	2,000.00	2,000.00
10-79-32	PROFESSIONAL SERVICES	-	-	-	3,850.00	-
10-79-36	FUEL/VEHICLES	1,898.13	1,569.00	-	2,000.00	2,000.00
10-79-37	VEHICLE MAINTENANCE	3,484.00	887.00	-	1,200.00	1,200.00
10-79-48	MBA LEASE EXPENSE	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
10-79-70	CAPITAL OUTLAY	-	5,615.00	-	33,400.00	-
TOTAL CEMETERY		**57,755.81**	**66,145.00**	**39,500.00**	**138,850.00**	**72,600.00**
MICELLANEOUS EXPENDITURES						
10-80-88	BUDGETED INCREASE IN FUND BALA	-	-	168,678.00	51,957.52	-
TOTAL MICELLANEOUS EXPENDITURES		**-**	**-**	**168,678.00**	**51,957.52**	**-**
TOTAL FUND EXPENDITURES		**793,578.37**	**773,130.86**	**1,034,800.00**	**1,095,637.52**	**933,050.00**
NET REVENUE OVER EXPENDITURES		**328,881.38**	**322,506.66**	**-**	**-**	**101,850.00**

Moroni City
Tenative Budget
Road Fund
Fiscal Year Ending June 30, 2027

		2024-2025 Actual	2025-2026 Projected Actual	2025-2026 Original Budget	2025-2026 Midyear Budget	2026-2027 Tentative Budget
INTERGOVERNMENTAL						
11-33-56	CLASS C ROAD ALLOTMENT	36,544.42	189,346.00	115,000.00	125,000.00	154,000.00
11-33-57	ADD TRANSPORTATION TAX	159,570.52	38,714.00	34,000.00	37,000.00	37,000.00
TOTAL INTERGOVERNMENTAL		196,114.94	228,060.00	149,000.00	162,000.00	191,000.00
OTHER REVENUE						
11-36-10	MISC INTEREST EARNINGS	-	7,468.00	-	7,000.00	7,000.00
TOTAL OTHER REVENUE		-	7,468.00	-	7,000.00	7,000.00
TOTAL FUND REVENUE		**196,114.94**	**235,528.00**	**149,000.00**	**169,000.00**	**198,000.00**
STREETS						
11-61-42	ROAD MAINTENANCE - B&C	34,151.17	4,776.00	149,000.00	160,200.00	198,000.00
11-61-70	CAPITAL OUTLAY	-	13,248.00	-	8,800.00	-
TOTAL STREETS		34,151.17	18,024.00	149,000.00	169,000.00	198,000.00
NET REVENUE OVER EXPENDITURES		**161,963.77**	**217,504.00**	**-**	**-**	**-**

Moroni City
Tenative Budget
Celebration Fund
Fiscal Year Ending June 30, 2027

		2024-2025 Actual	2025-2026 Projected Actual	2025-2026 Original Budget	2025-2026 Midyear Budget	2026-2027 Tentative Budget
CHARGES FOR SERVICES						
14-34-11	**City Contribution**	-	-	-	16,772.00	16,800.00
14-34-10	**GENERAL DONATIONS**	-	20,000.00	-	20,000.00	13,800.00
14-34-15	**Revenue from Activities**	-	-	-	3,000.00	1,200.00
14-34-20	**4th of July Revenue**	-	-	-	13,400.00	13,400.00
TOTAL CHARGES FOR SERVICES		**-**	**20,000.00**	**-**	**53,172.00**	**45,200.00**
PARKS & RECREATION						
14-71-15	**Activity Expenses**	-	-	-	5,000.00	9,200.00
14-71-20	**July 4th (all expenses)**	-	-	-	26,000.00	26,000.00
14-71-70	**Capital Outay**	-	-	-	-	-
14-71-21	**Fireworks**	-	29,475.00	-	19,650.00	10,000.00
TOTAL PARKS & RECREATION		**-**	**29,475.00**	**-**	**50,650.00**	**45,200.00**
NET REVENUE OVER EXPENDITURES		**-**	**(9,475.00)**	**-**	**2,522.00**	**-**

Moroni City
Tenative Budget
Municpal Building Authority Fund
Fiscal Year Ending June 30, 2027

		2024-2025 Actual	2025-2026 Projected Actual	2025-2026 Original Budget	2025-2026 Midyear Budget	2026-2027 Tentative Budget
OTHER REVENUE						
30-36-10	INTEREST INCOME CITY HALL	1,824.73	1,711.00	1,500.00	1,600.00	1,600.00
30-36-12	LEASE REVENUE INCOME	20,386.86	22,000.00	22,000.00	22,000.00	22,000.00
TOTAL OTHER REVENUE		**22,211.59**	**23,711.00**	**23,500.00**	**23,600.00**	**23,600.00**
MBA EXPENDITURES						
30-40-81	DEBT SERVICE PRINCIPAL - CITY	22,000.00	-	22,000.00	22,000.00	22,000.00
30-40-88	APPROPRIATED INCREASE IN FUND	-	-	1,500.00	1,500.00	1,600.00
TOTAL MBA EXPENDITURES		**22,000.00**	**-**	**23,500.00**	**23,500.00**	**23,600.00**
NET REVENUE OVER EXPENDITURES		**211.59**	**23,711.00**	**-**	**100.00**	**-**

Moroni City
Tenative Budget
Capital Projects Fund
Fiscal Year Ending June 30, 2027

		2024-2025 Actual	2025-2026 Projected Actual	2025-2026 Original Budget	2025-2026 Midyear Budget	2026-2027 Tentative Budget
OTHER REVENUE						
41-36-10	INTEREST INCOME 4TH OF JULY	209.98	189.00	200.00	200.00	200.00
TOTAL OTHER REVENUE		**209.98**	**189.00**	**200.00**	**200.00**	**200.00**
CAPITAL PROJECTS EXPENDITURES						
41-40-88	BUDGETED INCREASE IN FUND BALA	-	-	200.00	200.00	200.00
TOTAL CAPITAL PROJECTS EXPENDITURES		**-**	**-**	**200.00**	**200.00**	**200.00**
NET REVENUE OVER EXPENDITURES		**209.98**	**189.00**	**-**	**-**	**-**

Moroni City
Tenative Budget
Water Fund
Fiscal Year Ending June 30, 2027

		2024-2025 Actual	2025-2026 Projected Actual	2025-2026 Original Budget	2025-2026 Midyear Budget	2026-2027 Tentative Budget
WATER REVENUES						
51-30-11	SALES OF WATER	337,269.87	457,313.00	355,000.00	400,000.00	425,000.00
51-30-12	INTRACITY WATER SALES	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
51-30-31	SERVICE CONNECTION FEES	5,600.00	4,800.00	5,000.00	1,500.00	1,500.00
51-30-34	PENALTY, RECONNECTS, OTHER FEE	5,448.02	6,973.00	4,000.00	6,000.00	6,000.00
51-36-10	INTEREST EARNINGS	5,165.81	841.00	5,000.00	1,000.00	500.00
51-36-32	IMPACT FEE - WATER	12,977.48	9,733.00	10,000.00	10,000.00	10,000.00
	GRANT	-	-	-	119,185.00	-
TOTAL FUND REVENUE		**391,461.18**	**504,660.00**	**404,000.00**	**562,685.00**	**468,000.00**
WATER EXPENTITURES						
51-40-11	SALARIES AND WAGES	58,867.92	60,363.00	60,000.00	66,000.00	65,000.00
51-40-13	EMPLOYEE BENEFITS	23,477.16	23,078.00	25,500.00	25,500.00	25,500.00
51-40-21	DUES, SUBSCRIPTIONS, CONFERENC	2,806.41	5,545.00	4,000.00	4,000.00	5,000.00
51-40-23	TRAVEL AND TRAINING	-	338.00	3,000.00	3,000.00	3,000.00
51-40-24	OFFICE SUPPLIES AND EXPENSE	4,828.59	4,102.00	5,500.00	5,500.00	5,500.00
51-40-28	UTILITIES (PUMP POWER)	24,922.12	30,101.00	23,000.00	35,000.00	35,000.00
51-40-29	TELEPHONE	1,974.62	4,064.00	1,800.00	2,400.00	4,000.00
51-40-30	PROFESSIONAL & TECHNICAL SERVI	38,949.46	-	2,000.00	2,000.00	2,000.00
51-40-31	ACCOUNTING/AUDIT FEES	14,247.48	11,588.00	15,200.00	15,200.00	15,200.00
51-40-36	FUEL/VEHICLES	1,807.29	1,410.00	2,200.00	2,200.00	2,200.00
51-40-37	VEHICLE MAINTENANCE	3,283.06	375.00	5,000.00	5,000.00	5,000.00
51-40-42	SAMPLING AND SUPPLIES	2,195.00	4,073.00	4,000.00	4,000.00	4,000.00
51-40-44	NEW SERVICE INSTALLATION COSTS	4,245.78	-	10,000.00	10,000.00	10,000.00
51-40-45	SYSTEM MAINTENANCE AND REPAIR	46,426.73	21,442.00	50,000.00	50,000.00	50,000.00
51-40-46	EQUIPMENT RENTAL	-	-	1,000.00	1,000.00	1,000.00
51-40-48	MBA LEASE EXPENSE	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
51-40-51	INSURANCE	6,500.00	7,357.94	8,000.00	8,000.00	8,000.00
51-40-70	CAPTIAL OUTLAY	-	-	-	131,185.00	-
51-40-75	IMPACT FEE EXPENSE	-	-	10,000.00	10,000.00	10,000.00
51-40-81	2022A BOND PRINC PMT	-	35,000.00	35,000.00	35,000.00	35,000.00
51-40-82	2022A BOND INTEREST EXPENSE	11,462.97	11,099.99	11,200.00	11,200.00	11,000.00
51-40-84	TRANSFER TO GF - WATER USAGE	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
51-40-96	2022 BOND PRINCIPAL PMT	-	73,000.00	73,000.00	73,000.00	74,000.00
51-40-97	2022 BOND INTEREST PMT	23,780.02	23,420.02	23,500.00	23,500.00	23,000.00
TOTAL WATER EXPENTITURES		**300,774.61**	**347,356.95**	**403,900.00**	**553,685.00**	**424,400.00**
NET REVENUE OVER EXPENDITURES		**90,686.57**	**157,303.05**	**100.00**	**9,000.00**	**43,600.00**

Moroni City
Tenative Budget
Sewer Fund
Fiscal Year Ending June 30, 2027

		2024-2025 Actual	2025-2026 Projected Actual	2025-2026 Original Budget	2025-2026 Midyear Budget	2026-2027 Tentative Budget
SEWER REVENUES						
52-30-11	SEWER SALES OF SERVICES	192,452.34	252,277.00	205,500.00	250,000.00	250,000.00
52-30-31	SEWER CONNECTION FEES	2,500.00	1,500.00	2,000.00	2,000.00	2,000.00
52-30-33	MEMBRANE REPLACEMENT CONTRIBUT	11,798.60	217,011.00	-	217,000.00	217,000.00
52-30-37	MFC DEBT PAYMENT	174,819.38	174,855.27	175,000.00	175,000.00	175,000.00
52-30-52	STATE SEWER GRANT INCOME	-	60,000.00	-	60,000.00	-
52-36-10	SEWER INTEREST EARNINGS	55,680.48	41,763.00	50,000.00	40,000.00	35,000.00
TOTAL FUND REVENUE		**437,250.80**	**747,406.27**	**432,500.00**	**744,000.00**	**679,000.00**
SEWER EXPENDITURES						
52-40-11	SALARIES AND WAGES	33,295.06	32,897.00	34,500.00	38,000.00	39,000.00
52-40-13	EMPLOYEE BENEFITS	6,737.24	6,103.00	8,000.00	8,000.00	8,000.00
52-40-23	TRAVEL AND TRAINING	-	-	500.00	500.00	500.00
52-40-24	OFFICE SUPPLIES & EXPENSE	4,471.10	4,089.00	5,000.00	5,000.00	5,000.00
52-40-29	TELEPHONE	192.50	2,021.00	500.00	500.00	2,500.00
52-40-30	PROFESSIONAL SERVICES	-	15,000.00	-	20,000.00	20,000.00
52-40-31	ACCOUNTING/AUDIT FEES	14,247.48	11,588.00	15,200.00	11,000.00	15,200.00
52-40-36	FUEL/VEHICLES	1,804.17	1,218.00	2,500.00	2,500.00	2,500.00
52-40-37	VEHICLE MAINTENANCE	2,905.07	-	4,000.00	4,000.00	4,000.00
52-40-42	TREATMENT - MORONI FEED	42,978.76	52,747.00	48,000.00	51,000.00	48,000.00
52-40-44	NEW SERVICE INSTALLATION COSTS	-	-	5,000.00	5,000.00	5,000.00
52-40-45	MAINTENANCE MATERIALS & SERVIC	6,513.19	2,769.00	5,000.00	5,000.00	5,000.00
52-40-46	LINE CLEANING	-	94,946.63	25,000.00	95,000.00	25,000.00
52-40-48	MBA LEASE EXPENSE	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
52-40-51	INSURANCE	10,500.00	9,657.30	10,500.00	10,000.00	10,500.00
52-40-70	CAPITAL OUTLAY	499,022.00	49,050.00	-	12,000.00	30,000.00
52-40-81	2005A BOND PRINC PMT	-	193,000.00	193,000.00	193,000.00	197,000.00
52-40-82	INTEREST EXPENSE	2,084.82	1,824.81	3,000.00	3,650.00	1,000.00
	MEMBRANE REPLACEMENT RESERVE	-	217,011.00	-	217,000.00	217,000.00
TOTAL SEWER EXPENDITURES		**629,751.39**	**698,921.74**	**364,700.00**	**686,150.00**	**640,200.00**
NET REVENUE OVER EXPENDITURES		**(192,500.59)**	**48,484.53**	**67,800.00**	**57,850.00**	**38,800.00**

Moroni City
Tenative Budget
Irrigation Fund
Fiscal Year Ending June 30, 2027

		2024-2025 Actual	2025-2026 Projected Actual	2025-2026 Original Budget	2025-2026 Midyear Budget	2026-2027 Tentative Budget
IRRIGATION REVENUES						
57-30-11	SECONDARY IRRIGATION SERVICE F	205,811.21	222,471.00	214,000.00	218,000.00	220,000.00
57-30-13	IRRIG SALES OF WATER SHARES-MO	-	7,500.00	-	-	5,000.00
57-30-80	IRRIG EQUIPMENT RENTAL	63,830.75	-	50,000.00	50,000.00	45,000.00
57-36-10	IRRIG INTEREST EARNINGS	36,104.72	32,879.00	25,000.00	-	3,000.00
57-36-90	IRRIG MISCELLANEOUS INCOME	-	-	1,000.00	1,000.00	-
57-36-92	METER GRANT FROM STATE	133,570.36	-	100,000.00	100,000.00	55,000.00
TOTAL FUND REVENUE		**439,317.04**	**262,850.00**	**390,000.00**	**369,000.00**	**328,000.00**
IRRIGATION EXPENDITURES						
57-40-11	SALARIES AND WAGES	18,003.90	21,010.00	22,000.00	25,000.00	25,000.00
57-40-13	EMPLOYEE BENEFITS	8,884.73	26,259.00	22,000.00	35,000.00	35,000.00
57-40-23	TRAVEL AND TRAINING	-	-	500.00	500.00	500.00
57-40-24	OFFICE SUPPLIES & EXPENSE	4,374.10	4,114.00	5,500.00	5,500.00	5,500.00
57-40-28	UTILITIES (PUMP POWER)	19,542.31	23,018.00	24,000.00	29,000.00	28,000.00
57-40-29	TELEPHONE	165.00	698.00	300.00	300.00	1,000.00
57-40-31	ACCOUNTING/AUDIT FEES	14,432.64	11,588.00	13,000.00	13,000.00	13,000.00
57-40-36	FUEL/VEHICLES	2,041.48	1,500.00	3,500.00	3,500.00	3,500.00
57-40-37	VEHICLE MAINTENANCE	2,942.17	-	5,000.00	5,000.00	5,000.00
57-40-44	NEW SERVICE INSTALLATION COSTS	-	-	2,000.00	2,000.00	2,000.00
57-40-45	SYSTEM MAINTENANCE AND REPAIR	48,465.03	32,400.00	30,000.00	40,000.00	40,000.00
57-40-46	IRRIGATION ASSESSMENTS	16,847.60	18,787.00	17,500.00	19,000.00	21,000.00
57-40-48	MBA LEASE EXPENSE	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
57-40-51	INSURANCE	4,000.00	13,796.00	10,000.00	10,000.00	11,000.00
57-40-70	CAPITAL OUTLAY	-	-	-	12,000.00	10,000.00
57-40-72	CAPITAL OUTLAY - METER PROJECT	-	108.00	185,000.00	185,000.00	5,000.00
57-40-74	CAPITAL OUTLAY-METER WAGE/BEN	-	97,114.00	150,000.00	150,000.00	85,000.00
57-40-81	2002 CIB BOND PRINC PMT	-	14,000.00	14,000.00	14,000.00	14,000.00
57-40-82	2002 CIB BOND INTEREST PMT	3,575.00	3,425.00	3,500.00	3,500.00	3,500.00
57-40-90	PRINICPAL BOND SERIES 2023	-	18,000.00	18,000.00	18,000.00	18,000.00
57-40-91	INTEREST EXP BOND SERIES 2023	3,460.00	3,459.99	3,460.00	3,500.00	3,300.00
TOTAL IRRIGATION EXPENDITURES		**150,733.96**	**293,276.99**	**533,260.00**	**577,800.00**	**333,300.00**
NET REVENUE OVER EXPENDITURES		**288,583.08**	**(30,426.99)**	**(143,260.00)**	**(208,800.00)**	**(5,300.00)**

Moroni City
Tenative Budget
Perpetual Care Fund
Fiscal Year Ending June 30, 2027

		2024-2025 Actual	2025-2026 Projected Actual	2025-2026 Original Budget	2025-2026 Midyear Budget	2026-2027 Tentative Budget
PERPETUAL CARE REVENUES						
79-30-66	APPROPRIATED USE OF FUND BALAN	-	-	9,000.00	31,000.00	-
79-30-81	SALE OF CEMETERY LOTS	4,500.00	4,650.00	1,000.00	5,000.00	5,000.00
79-36-10	INTEREST EARNINGS	13,528.07	11,971.00	10,000.00	10,000.00	10,000.00
TOTAL FUND REVENUE		**18,028.07**	**16,621.00**	**20,000.00**	**46,000.00**	**15,000.00**
PERPETUAL CARE EXPENDITURES						
79-40-70	CAPITAL OUTLAY	44,799.12	68,905.00	20,000.00	46,000.00	15,000.00
TOTAL PERPETUAL CARE EXPENDITURES		**44,799.12**	**68,905.00**	**20,000.00**	**46,000.00**	**15,000.00**
NET REVENUE OVER EXPENDITURES		**(26,771.05)**	**(52,284.00)**	**-**	**-**	**-**

Report Criteria:
Includes only accounts with balances
Includes grand totals

Account Number	Account Title	2024-25 Current year Actual	2024-25 Current year Budget	Proposed Budget FY 2026	Change FY 2025 FY 2026	Notes
GENERAL FUND						
TAXES						
10-31-10	CURRENT YR PROPERTY TAX	1,650,588.23	1,510,212.00	1,720,324.00	210,112.00	
10-31-20	PRIOR YR PROPERTY TAX (RED	183,269.79	85,000.00	85,000.00	.00	
10-31-25	OTHER PROPERTY TAX	71,393.06	100,000.00	109,000.00	9,000.00	
10-31-30	SALES AND USE TAX	1,743,167.69	2,324,360.00	2,348,548.00	24,188.00	
10-31-45	PHONE SALES/USE TAX	26,050.02	30,000.00	34,800.00	4,800.00	
10-31-50	ENERGY SALES & USE TAX	534,771.59	685,630.00	733,300.00	47,670.00	
10-31-55	CNTY OPT HIGHWAY & TRANSIT	155,012.34	192,000.00	192,000.00	.00	
10-31-56	CNTY PUBULIC TRANSIT TAX - #2	67,672.01	72,000.00	72,000.00	.00	
	Total TAXES:	4,431,924.73	4,999,202.00	5,294,972.00	295,770.00	
LICENSES & PERMITS						
10-32-10	BUSINESS LICENSE	10,040.00	9,700.00	9,700.00	.00	
10-32-18	POWER POLE RENTAL	20,836.50	20,837.00	20,837.00	.00	
10-32-20	FRANCHISE FEE	26,927.21	35,000.00	37,000.00	2,000.00	
10-32-22	CELL PHONE TOWERS	36,716.09	48,012.00	49,212.00	1,200.00	
10-32-25	ANIMAL LICENSE & CONTROL	60.00	100.00	100.00	.00	
10-32-30	EXCAVATION PERMIT ON ROADS	4,000.00	2,500.00	3,000.00	500.00	
10-32-31	ROAD CLOSURE PERMIT	350.00-	5,000.00	5,000.00	.00	
	Total LICENSES & PERMITS:	98,229.80	121,149.00	124,849.00	3,700.00	
INTERGOVERNMENTAL						
10-33-25	LATE PAYMENT PENALTIES FEE	87,059.16	96,000.00	108,000.00	12,000.00	
10-33-26	BAD DEBT ACCOUNTS COLLECT	2,457.38	1,500.00	1,500.00	.00	
10-33-28	EMS GRANTS - STATE	.00	.00	.00	.00	
10-33-41	FIRE DEPT GRANT	.00	.00	.00	.00	
10-33-56	CLASS B&C ROAD ALLOTMENT	368,402.19	600,000.00	600,000.00	.00	
10-33-60	LIBRARY FUND (DONATIONS)	19,919.59	22,500.00	22,500.00	.00	
10-33-61	LIBRARY SALES/FEES	13,327.01	13,300.00	13,300.00	.00	
10-33-63	LIBRARY GRANT MONEY	17,602.98	.00	.00	.00	
10-33-85	CLASS A BEER LICENSE	2,000.00	2,000.00	2,000.00	.00	
	Total INTERGOVERNMENTAL:	510,768.31	735,300.00	747,300.00	12,000.00	
CHARGES FOR SERVICES						
10-34-10	ADMINISTRATIVE SERVICES	1,878,525.00	2,504,652.00	2,956,863.00	452,211.00	
10-34-22	FIRE DEPT PROTECTION SERVIC	43,651.28	40,000.00	45,000.00	5,000.00	
10-34-25	AMBULANCE SERVICE FEES	142,671.64	190,000.00	190,000.00	.00	
10-34-32	DONATION POLICE	1,000.00	.00	.00	.00	
10-34-33	POLICE OFFICER HIGH SCHOOL	55,228.25	162,826.00	152,305.00	10,521.00-	
10-34-34	POLICE WAGES SPECIAL ASSIG	34,607.03	5,000.00	35,000.00	30,000.00	
10-34-44	PARK RESERVATIONS	3,585.00	5,000.00	5,000.00	.00	
10-34-45	COMMUNITY CENTER RENTAL	30,050.00	19,000.00	21,000.00	2,000.00	
10-34-51	SALE OF CEMETERY LOTS	17,409.00	25,000.00	75,000.00	50,000.00	
10-34-53	BURIAL FEES	41,200.00	55,000.00	55,000.00	.00	
10-34-60	NEW UTILITY HOOKUP FEE	10,350.00	12,000.00	12,000.00	.00	
10-34-70	CITY PROPERTY HOME RENTAL	12,150.00	16,200.00	13,200.00	3,000.00-	
10-34-80	PUBLIC WORKS MISC REVENUE	.00	.00	.00	.00	

Account Number	Account Title	2024-25 Current year Actual	2024-25 Current year Budget	Proposed Budget FY 2026	Change FY 2025 FY 2026	Notes
	Total CHARGES FOR SERVICES:	2,270,427.20	3,034,678.00	3,560,368.00	525,690.00	
FINES & FORFEITURES						
10-35-11	COURT FINES	20,125.51	36,000.00	30,000.00	6,000.00-	
	Total FINES & FORFEITURES:	20,125.51	36,000.00	30,000.00	6,000.00-	
MISCELLANEOUS REVENUE						
10-36-10	INTEREST EARNED	1,513,092.98	385,000.00	450,000.00	65,000.00	
10-36-21	PONDTOWN SWAG - KINDNESS	6,320.00	.00	.00	.00	
10-36-26	TRANSFER FROM REC I.F. FUND	.00	119,858.00	114,574.00	5,284.00-	
10-36-28	TRANSFER FROM P.S.I.F. FUND 3	.00	542,623.00	597,726.00	55,103.00	
10-36-37	CANAL RD PROJECT - AMES	4,980.00	.00	.00	.00	
10-36-46	STATE GRANT - TRAILS	.00	.00	.00	.00	
10-36-60	DIVIDENDS FROM INSURANCE	11,133.00	10,000.00	10,000.00	.00	
10-36-61	SALEM BUSINESS NETWORK	185.00	.00	.00	.00	
10-36-70	SALE OF CITY PROPERTY	44.50	1,000.00	500.00	500.00-	
10-36-72	POLICE GRANT - MENTAL HEALT	.00	7,500.00	7,500.00	.00	
10-36-77	WEED ABATEMENT CHARGES	.00	500.00	500.00	.00	
10-36-79	POLICE GRANT FOR EQUIPMENT	.00	.00	.00	.00	
10-36-80	DUI POLICE GRANT	.00	.00	.00	.00	
10-36-83	TRAFFIC SCHOOL	5,300.00	12,000.00	8,000.00	4,000.00-	
10-36-85	SALEM DAY FIREWORKS DONATI	.00	500.00	500.00	.00	
10-36-86	ANNEXATION FEES	.00	500.00	500.00	.00	
10-36-88	SALEM DAYS DONATION sponsor	21,000.00	21,000.00	35,000.00	14,000.00	
10-36-89	POND TOWN CHRISTMAS	7,785.76	100.00	2,500.00	2,400.00	
10-36-90	SUNDRY	15,222.51	7,000.00	10,000.00	3,000.00	
10-36-91	0 Misc Revenue (never have $)	3,224,160.39	.00	.00	.00	
10-36-92	SALEM CITY CALENDARS DONAT	1,590.00	1,900.00	1,900.00	.00	
10-36-94	SALES TAX SELLER DISCOUNT	3,210.40	3,500.00	4,200.00	700.00	
10-36-96	SEINOR CITIZEN PROGRAM	13,764.50	13,000.00	13,000.00	.00	
10-36-97	COMMUNITY GRANTS (sen Citz B	.00	.00	.00	.00	
	Total MISCELLANEOUS REVENUE:	4,827,789.04	1,125,981.00	1,256,400.00	130,419.00	
RECREATION PROGRAMS						
10-37-05	Community Activity Grant	.00	4,000.00	4,000.00	.00	
10-37-09	RECREATION BUILDING RENTAL	7,588.00	6,000.00	8,000.00	2,000.00	
10-37-10	BASEBALL/SOFTBALL PROGRAM	34,719.96	32,000.00	32,000.00	.00	
10-37-11	T-BALL/COACH PITCH	14,065.00	11,500.00	15,000.00	3,500.00	
10-37-13	SOFTBALL (COED ADULT LEAGU	11,055.00	14,500.00	14,500.00	.00	
10-37-15	MENS SOFTBALL LEAGUE	6,405.00	4,000.00	9,000.00	5,000.00	
10-37-17	SNACK SHACK REVENUE	62,315.69	120,000.00	150,000.00	30,000.00	
10-37-20	BASKETBALL	33,681.00	35,000.00	37,000.00	2,000.00	
10-37-21	SOARING HOOPSTERS (BASKET	4,790.00	5,000.00	4,500.00	500.00-	
10-37-22	ADULT BASKETBALL	14,450.00	16,000.00	14,000.00	2,000.00-	
10-37-24	SUMMER FLAG FOOTBALL	1,223.25	2,400.00	3,850.00	1,450.00	
10-37-25	SOCCER ASSOCIATION	63,120.00	45,000.00	55,000.00	10,000.00	
10-37-27	INDOOR SOCCER ACCT	4,285.00	3,300.00	4,000.00	700.00	
10-37-28	PICKLEBALL	.00	.00	.00	.00	
10-37-30	TACKLE FOOTBALL	57,742.00	62,000.00	62,000.00	.00	

Account Number	Account Title	2024-25 Current year Actual	2024-25 Current year Budget	Proposed Budget FY 2026	Change FY 2025 FY 2026	Notes
10-37-31	FLAG FOOTBALL	10,034.00	16,000.00	10,000.00	6,000.00-	
10-37-33	ADULT GRASS VOLLEYBALL	.00	.00	3,500.00	3,500.00	
10-37-34	YOUTH GRASS VOLLEYBALL	3,500.00	3,000.00	5,000.00	2,000.00	
10-37-35	VOLLEYBALL	12,935.00	20,000.00	12,000.00	8,000.00-	
10-37-40	YOUTH TENNIS	6,768.00	6,000.00	8,000.00	2,000.00	
10-37-45	FISHING	680.00	500.00	500.00	.00	
10-37-55	CHEERLEADING	52,085.00	42,500.00	55,000.00	12,500.00	
10-37-58	YOUTH BALLROOM DANCE	17,210.00	16,000.00	16,000.00	.00	
10-37-59	GYMNASTICS	7,635.00	8,000.00	8,000.00	.00	
10-37-60	RODEO ARENA	160.00	1,100.00	100.00	1,000.00-	
10-37-64	BIZZY BUDDIES	2,775.00	2,500.00	2,500.00	.00	
10-37-65	BASEBALL PARKS SIGN DONATI	5,050.00	3,000.00	3,000.00	.00	
10-37-66	YOUTH TRACK & FIELD	9,145.00	5,000.00	6,000.00	1,000.00	
10-37-69	HUNTER SAFETY	930.00	800.00	800.00	.00	
10-37-71	STC - SALEM COMMUNITY THEA	17,305.53	15,500.00	15,500.00	.00	
10-37-72	CAMPS and CLINICS RECREATIO	24,540.00	28,000.00	28,000.00	.00	
10-37-73	BOUTIQUE - RECREATION	4,655.79	9,000.00	4,000.00	5,000.00-	
10-37-75	RECREATION PARK RENTAL FEE	32,104.77	38,000.00	38,000.00	.00	
10-37-76	RECREATION TOURNAMENTS	6,605.00	8,000.00	8,000.00	.00	
10-37-79	FRISBEE GOLF	1,085.00	.00	.00	.00	
10-37-81	TREE PROGRAM	250.00	500.00	500.00	.00	
10-37-82	VOLLEYBALLWOMEN GRASS AD	2,000.00	.00	.00	.00	
10-37-83	NEBO SCHOOL AGREEMENT	3,476.00	3,200.00	3,200.00	.00	
10-37-85	DONATIONS FOR RECREATION	20.00	1,000.00	1,000.00	.00	
10-37-86	TACKLE FOOTBALL MISC	11,616.22	.00	.00	.00	
	Total RECREATION PROGRAMS:	548,005.21	588,300.00	641,450.00	53,150.00	
CONTRIBUTIONS AND TRANSFERS						
10-38-15	FUND TRANSFER FROM ENTERP	852,750.00	1,137,000.00	1,117,000.00	20,000.00-	
10-38-20	FUNDS FROM CAPITAL IMPROVM	.00	89,000.00	.00	89,000.00-	
10-38-23	C.I. - FUNDS FOR WH TRAILS	.00	.00	.00	.00	
10-38-39	CI / UNRESTRICTED FUNDS	.00	391,000.00	150,000.00	241,000.00-	
10-38-60	CUWCD - CANAL ROAD PROJEC	647,409.82	.00	.00	.00	
10-38-61	UDOT CANAL ROAD TRAIL PROJ	3,865,680.58	.00	.00	.00	
10-38-62	SR164 - STUDY (UDOT/SF/SALEM	90,000.00	.00	.00	.00	
10-38-63	NEBO BYWAY STUDY - CITY CON	1,000.00	.00	.00	.00	
	Total CONTRIBUTIONS AND TRANSFERS:	5,456,840.40	1,617,000.00	1,267,000.00	350,000.00-	
LEGISLATIVE						
10-41-11	SALARIES	38,250.00	61,800.00	64,200.00	2,400.00	
10-41-13	EMPLOYEE BENEFITS/PAYROLL	3,245.35	5,000.00	5,000.00	.00	
10-41-23	TRAVEL/EDUCATION	10,834.10	15,000.00	23,000.00	8,000.00	
10-41-25	BUSINESS NETWORK	15,868.31	5,000.00	5,000.00	.00	
10-41-52	KINDNESS ACT	10,312.73	.00	5,000.00	5,000.00	
10-41-55	LEGISLATIVE CONSULTING	33,333.32	.00	.00	.00	

Account Number	Account Title	2024-25 Current year Actual	2024-25 Current year Budget	Proposed Budget FY 2026	Change FY 2025 FY 2026	Notes
Total LEGISLATIVE:		111,843.81	86,800.00	102,200.00	15,400.00	
JUDICIAL						
10-42-34	SALEM YOUTH COUNCIL	1,806.75	6,000.00	6,000.00	.00	
Total JUDICIAL:		1,806.75	6,000.00	6,000.00	.00	
LEGEAL DEPARTMENT						
10-43-11	SALARIES	170,902.35	235,612.00	230,561.00	5,051.00-	
10-43-13	BENEFITS	91,822.50	127,721.00	124,488.00	3,233.00-	
10-43-23	TRAVEL/EDUCATION	100.00	7,000.00	7,000.00	.00	
10-43-24	OFFICE SUPPLY & EXPENSES	939.63	3,000.00	3,000.00	.00	
10-43-61	MISC EXPENSES	.00	5,000.00	5,000.00	.00	
10-43-65	PRFESSIONAL & TECH	19,064.63	30,151.00	30,423.00	272.00	
Total LEGEAL DEPARTMENT:		282,829.11	408,484.00	400,472.00	8,012.00-	
ADMINISTRATION						
10-44-11	SALARIES	355,869.30	423,931.00	478,411.00	54,480.00	
10-44-13	EMPLOYEES BENEFITS	170,300.28	248,008.00	239,823.00	8,185.00-	
10-44-15	BAD DEBT EXPENSE	.00	.00	.00	.00	
10-44-16	COLLECTION FEE UTILITY ACCT	134.99	1,500.00	1,500.00	.00	
10-44-17	INTEREST REFUND ON CASH BO	137,643.95	150,000.00	150,000.00	.00	
10-44-22	PUBLIC NOTICES	.00	500.00	500.00	.00	
10-44-23	TRAVEL/EDUCATION	350.00	300.00	300.00	.00	
10-44-24	OFFICE SUPPLIES & EXPEN	20,280.67	25,500.00	25,500.00	.00	
10-44-25	EQUIPMENT/BUILDING O&M	3,076.37	22,000.00	22,000.00	.00	
10-44-27	TELEPHONE/CELL PHONE/INTER	65,533.69	86,580.00	86,580.00	.00	
10-44-29	UTILITIES	12,949.44	18,457.00	18,457.00	.00	
10-44-30	UTILITY BILLS	83,880.87	107,700.00	107,700.00	.00	
10-44-38	MISC EXPENSES	64,047.99	84,500.00	94,500.00	10,000.00	
10-44-50	SALEM CALENDARS	7,257.43	9,000.00	9,000.00	.00	
10-44-74	EQUIPTMENT PURCHASE	4,802.13	5,000.00	5,000.00	.00	
10-44-80	COMPUTER SOFTWARE SUPPO	66,084.86	99,334.00	99,334.00	.00	
10-44-90	2020 MBA BOND PAYMENT	104,949.00	139,930.00	142,941.00	3,011.00	
Total ADMINISTRATION:		1,097,160.97	1,422,240.00	1,481,546.00	59,306.00	
LIBRARY						
10-45-11	SALARIES	158,995.13	198,105.00	208,318.00	10,213.00	
10-45-13	EMPLOYEE BENEFITS	40,764.57	52,992.00	77,001.00	24,009.00	
10-45-19	SUPPLIES-USING BOOK FUND-G	.00	.00	.00	.00	
10-45-20	PURCHASE OF BOOKS	36,559.92	35,800.00	55,000.00	19,200.00	
10-45-23	TRAVEL/EDUCATION	92.00	725.00	3,725.00	3,000.00	
10-45-25	LIBRARY SUPPLY	8,907.30	14,500.00	17,000.00	2,500.00	
10-45-29	LIBRARY OUTREACH	8,948.14	19,000.00	19,000.00	.00	
10-45-30	O & M OF LIBRARY	45,956.06	49,697.00	76,441.00	26,744.00	
10-45-35	2020 MBA BOND PAYMENT	31,491.00	41,980.00	42,883.00	903.00	
10-45-40	FUNDS TOWARD C.I. LIBRARY AD	.00	.00	.00	.00	
10-45-41	LIBRARY AUCTION ITEMS	584.45	.00	.00	.00	

Account Number	Account Title	2024-25 Current year Actual	2024-25 Current year Budget	Proposed Budget FY 2026	Change FY 2025 FY 2026	Notes
	Total LIBRARY:	332,298.57	412,799.00	499,368.00	86,569.00	
TREASURER						
10-46-11	SALARIES	58,761.18	72,840.00	77,745.00	4,905.00	
10-46-13	EMPLOYEE BENEFITS	29,225.60	38,060.00	39,761.00	1,701.00	
10-46-23	TRAVEL/EDUCATION	.00	1,600.00	1,600.00	.00	
10-46-51	POSITION BOND INSURANCE	1,429.00	2,000.00	2,000.00	.00	
	Total TREASURER:	89,415.78	114,500.00	121,106.00	6,606.00	
CITY FINANCE DIRECTOR/RECORDER						
10-47-11	SALARIES	84,564.00	99,755.00	107,468.00	7,713.00	
10-47-13	EMPLOYEES BENEFITS	40,505.62	52,207.00	53,440.00	1,233.00	
10-47-23	TRAVEL/EDUCATION	1,130.00	2,800.00	2,800.00	.00	
10-47-24	POSITION BOND INSURANCE	.00	1,000.00	1,000.00	.00	
	Total CITY FINANCE DIRECTOR/RECORDER:	126,199.62	155,762.00	164,708.00	8,946.00	
PROFESSIONAL AND TECHNICAL						
10-48-33	AUDIT SERVICES	52,500.00	44,500.00	52,000.00	7,500.00	
10-48-51	LOBIEST	.00	.00	100,000.00	100,000.00	
10-48-52	GRANT WRITER	.00	.00	10,000.00	10,000.00	
	Total PROFESSIONAL AND TECHNICAL:	52,500.00	44,500.00	162,000.00	117,500.00	
ELECTIONS						
10-50-24	ELECTION COUNTY/SUPPLY/MIS	.00	.00	37,500.00	37,500.00	
	Total ELECTIONS:	.00	.00	37,500.00	37,500.00	
GOVERNMENT BUILDINGS						
10-51-26	RENTAL PROPERTY EXPENSES	.00	.00	.00	.00	
10-51-27	INSURANCE/LIABILITY CLAIMS	125,776.24	159,536.00	209,536.00	50,000.00	
10-51-28	CITY SHOP	33,983.54	56,000.00	25,000.00	31,000.00-	
10-51-30	FUNDS TO CAPITAL IMPROVMEN	.00	.00	.00	.00	
10-51-33	2020 MBA BOND PAYMENT	38,484.00	51,308.00	52,412.00	1,104.00	
10-51-34	2020 MBA BOND ADMIN FEES	1,500.00	1,500.00	1,500.00	.00	
10-51-41	MOTOR POOL BUILDING NEW SH	.00	.00	.00	.00	
10-51-60	MBA 2023 RENT (BOND PAYMENT	591,849.00	789,122.00	42,583.00	746,539.00-	
10-51-61	2023 MBA BOND ADMIN FEES	.00	1,500.00	1,500.00	.00	
	Total GOVERNMENT BUILDINGS:	791,592.78	1,058,966.00	332,531.00	726,435.00-	
CITY PLANNER/ENGINEERING						
10-52-11	SALARIES	11,271.85	10,794.00	100,861.00	90,067.00	
10-52-13	EMPLOYEE BENEFITS	4,638.62	5,500.00	40,390.00	34,890.00	
10-52-21	PUBLIC OUTREACH & ENGAGEM	.00	.00	2,000.00	2,000.00	
10-52-22	ECONOMIC DEVELOPMENT	.00	.00	13,000.00	13,000.00	
10-52-24	OFFICE SUPPLIES/MISC EXP	.00	.00	2,250.00	2,250.00	

Account Number	Account Title	2024-25 Current year Actual	2024-25 Current year Budget	Proposed Budget FY 2026	Change FY 2025 FY 2026	Notes
10-52-25	TRAVEL/EDUCATION	.00	.00	19,000.00	19,000.00	
	Total CITY PLANNER/ENGINEERING:	15,910.47	16,294.00	177,501.00	161,207.00	
PUBLIC WORKS/SAFETY DEPT						
10-53-11	SALARIES	109,011.83	143,682.00	184,327.00	40,645.00	
10-53-13	EMPLOYEE BENEFITS	53,561.26	59,417.00	99,678.00	40,261.00	
10-53-20	EQUIPMENT/SUPPLIES	3,489.56	2,500.00	2,500.00	.00	
10-53-50	MISC/SUPLLIES PW	3,911.37	24,200.00	17,200.00	7,000.00-	
10-53-75	NEW EQUIPMENT/VEHICLE	.00	.00	.00	.00	
10-53-76	VIRIDIAN FARM WATER LINE DES	.00	.00	.00	.00	
10-53-80	SAFETY COMMITTEE MISC	3,475.50	19,500.00	19,500.00	.00	
10-53-90	MOTOR POOL	13,545.00	18,059.00	18,059.00	.00	
	Total PUBLIC WORKS/SAFETY DEPT:	186,994.52	267,358.00	341,264.00	73,906.00	
POLICE						
10-54-11	SALARIES	985,863.04	1,355,255.00	1,447,206.00	91,951.00	
10-54-13	EMPLOYEES BENEFITS	683,804.75	982,118.00	1,001,115.00	18,997.00	
10-54-14	CLOTHING ALLOWANCE	9,792.13	13,000.00	16,000.00	3,000.00	
10-54-15	SURVIVING SPOUSE FUND	.00	1,235.00	1,330.00	95.00	
10-54-16	CLEANING ALLOWANCE	11,500.00	15,600.00	16,800.00	1,200.00	
10-54-20	POLICE GRANT (JAG - Radio FY2	.00	.00	.00	.00	
10-54-21	EARLY INTERVENTION PD OFFIC	1,650.00	1,650.00	1,650.00	.00	
10-54-22	MENTAL HEALTH BENEFIT - PS	4,625.00	7,500.00	7,500.00	.00	
10-54-23	TRAVEL/EDUCATION	12,091.89	20,000.00	25,000.00	5,000.00	
10-54-24	OFFICE EX & SUPPLIES	3,285.03	8,000.00	8,000.00	.00	
10-54-25	EQUIPMENT & SUPPLIES	13,917.69	14,500.00	14,500.00	.00	
10-54-27	NEW COMPUTERS	6,177.15	7,500.00	10,500.00	3,000.00	
10-54-30	UNET - TASKFORCE	4,469.00	4,469.00	4,581.00	112.00	
10-54-35	TRAFFIC SCHOOL	1,600.42	9,000.00	26,005.00	17,005.00	
10-54-41	SCHOOL STUDENT SAFETY	1,450.06	3,500.00	3,500.00	.00	
10-54-42	STATE LIQUOR ALLOTMENT	7,141.34	.00	.00	.00	
10-54-45	VICTIM ADVOCATE	9,279.08	9,280.00	16,912.00	7,632.00	
10-54-47	DISPATCH FEES	56,573.28	101,045.00	99,606.00	1,439.00-	
10-54-60	SPILLMAN SERVICE CONTRACT	19,417.21	19,886.00	32,777.00	12,891.00	
10-54-65	POLICE POLICIES/LEXIPOL	6,929.62	6,375.00	6,846.00	471.00	
10-54-74	EQUIPMENT PURCHASES	13,433.23	35,894.00	35,894.00	.00	
10-54-81	VIR TRA SIMULATOR	.00	650.00	700.00	50.00	
10-54-82	AXON SERVICES	21,721.89	27,735.00	31,432.00	3,697.00	
10-54-83	DRUG TESTING	1,120.00	3,500.00	4,000.00	500.00	
10-54-86	VEHILCE COMPUTERS	360.18	6,240.00	6,720.00	480.00	
10-54-90	800 RADIO	5,879.00	11,022.00	11,022.00	.00	
10-54-96	P.S. MBA BOND PAYMENT	.00	.00	36,274.00	36,274.00	
10-54-97	WEED ABATEMENT	584.00	3,000.00	3,000.00	.00	
10-54-98	MOTOR POOL	110,214.00	146,944.00	146,951.00	7.00	

Account Number	Account Title	2024-25 Current year Actual	2024-25 Current year Budget	Proposed Budget FY 2026	Change FY 2025 FY 2026	Notes
Total POLICE:		1,992,878.99	2,814,898.00	3,015,821.00	200,923.00	
FIRE DEPARTMENT						
10-55-11	FIRE STIPEND	70,406.36	82,000.00	88,500.00	6,500.00	
10-55-13	BENEFITS/TAXES	7,996.80	5,000.00	5,000.00	.00	
10-55-14	FIRE FIGHTER INSURANCE	.00	600.00	600.00	.00	
10-55-15	FIRE DEPT IMMUNIZATIONS	.00	600.00	600.00	.00	
10-55-21	FIRE GRANT	.00	5,000.00	5,000.00	.00	
10-55-23	TRAVEL (CHIEF)	.00	500.00	500.00	.00	
10-55-24	OFFICE EX & SUPPLIES	8,433.63	9,800.00	4,500.00	5,300.00-	
10-55-25	EQUIPMENT SUPPLIES & MAINT.	10,675.58	16,670.00	84,364.00	67,694.00	
10-55-27	WOMEN'S AUXILIARY BANK ACC	.00	500.00	500.00	.00	
10-55-28	UTILITIES	3,668.96	6,980.00	8,812.00	1,832.00	
10-55-30	APPARATUS MAINTENCE	.00	7,000.00	10,100.00	3,100.00	
10-55-51	TRAINING PROGRAMS	3,873.56	10,200.00	13,700.00	3,500.00	
10-55-53	FIRE PREVENTION/EDUCATION	.00	2,000.00	5,000.00	3,000.00	
10-55-61	MISCELLANEOUS	3,031.86	3,700.00	14,850.00	11,150.00	
10-55-74	EQUIPMENT PURCHASE	69,802.31	79,799.00	67,200.00	12,599.00-	
10-55-80	FUTURE FIRE TRUCK - C.I. FUND	.00	.00	.00	.00	
10-55-83	EASTER EGG HUNT	9,526.76-	100.00	100.00	.00	
10-55-84	DRUG TESTING	392.50	400.00	400.00	.00	
10-55-86	COMMUNICATIONS	7,193.40	8,000.00	8,000.00	.00	
10-55-90	800 RADIO/ & fy 23 Grant	1,079.00	4,000.00	6,000.00	2,000.00	
10-55-95	2023 MBA BOND - FIRE/EMS BUIL	.00	.00	630,845.00	630,845.00	
10-55-98	MOTOR POOL	15,786.00	21,040.00	21,040.00	.00	
Total FIRE DEPARTMENT:		192,813.20	263,889.00	975,611.00	711,722.00	
SEMA						
10-56-11	SEMA STIPEND	170,636.56	219,175.00	225,675.00	6,500.00	
10-56-13	BENEFITS/TAXES	13,514.22	15,000.00	20,000.00	5,000.00	
10-56-14	CLOTHING ALLOWANCE	666.64	2,500.00	2,500.00	.00	
10-56-20	SEMA NEW QUIPMENT/SUPPLY	.00	35,900.00	35,900.00	.00	
10-56-24	OFFICE EXPENSE & SUPPLIES	228.00	2,200.00	5,500.00	3,300.00	
10-56-25	SUPPLIES & EQUIPMENT	11,811.48	30,000.00	30,000.00	.00	
10-56-26	EQUIPMENT MAINTANCE	6,904.81	9,800.00	11,800.00	2,000.00	
10-56-27	EDUCATIONAL/TRAINING	4,131.02	10,000.00	10,000.00	.00	
10-56-28	NEW AMBULANCE	181,654.48	.00	.00	.00	
10-56-30	UTILITIES	1,531.24	5,030.00	8,712.00	3,682.00	
10-56-61	MISCELLANEOUS	1,870.86	3,000.00	3,000.00	.00	
10-56-82	DRUG TESTING	442.50	750.00	750.00	.00	
10-56-83	IMMUNIZATIONS	.00	750.00	750.00	.00	
10-56-90	800 RADIO	2,782.80	4,000.00	4,000.00	.00	
10-56-94	MEDICAID ASSESSMENT	11,388.46	10,000.00	15,000.00	5,000.00	
10-56-95	IRIS MEDICAL BILLING	6,773.60	13,300.00	13,300.00	.00	
10-56-98	MOTOR POOL	8,370.00	11,152.00	11,152.00	.00	
Total SEMA:		422,706.67	372,557.00	398,039.00	25,482.00	
ANIMAL CONTROL						
10-57-16	TRAVEL/EDUCATION	712.41	1,500.00	2,000.00	500.00	

Account Number	Account Title	2024-25 Current year Actual	2024-25 Current year Budget	Proposed Budget FY 2026	Change FY 2025 FY 2026	Notes
10-57-25	EQUIPMENT AND SUPPLIES	34.00	1,000.00	1,000.00	.00	
10-57-46	COUNTY SHELTER - FOOD	26,349.06	32,402.00	32,402.00	.00	
	Total ANIMAL CONTROL:	27,095.47	34,902.00	35,402.00	500.00	
EMERGENCY MANAGEMENT						
10-59-27	MISC. & OFFICE SUPPLIES	9,305.75	8,800.00	10,300.00	1,500.00	
10-59-29	GENERATOR	.00	1,000.00	500.00	500.00-	
	Total EMERGENCY MANAGEMENT:	9,305.75	9,800.00	10,800.00	1,000.00	
ROADS & PUBLIC IMPROVEMENTS						
10-60-11	SALARIES	163,351.21	213,498.00	235,828.00	22,330.00	
10-60-13	EMPLEE BENEFIT	95,725.37	132,522.00	120,896.00	11,626.00-	
10-60-23	TRAVEL/EDUCATION	.00	7,500.00	7,500.00	.00	
10-60-27	NEBO BELTWAY REG TRANS STU	75,000.00	.00	.00	.00	
10-60-28	ROAD REPAIR CUWCD CANAL O	647,409.82	.00	.00	.00	
10-60-29	SR-164 CORRIDOR STUDY	121,495.00	.00	.00	.00	
10-60-31	CANAL ROAD TRAIL PROJECT	4,077,306.56	.00	.00	.00	
10-60-33	CANAL ROAD DESIGN/PROJECT	33,053.67	.00	.00	.00	
10-60-39	ASSIGN FUNDS/C.I. FOR ROADS	25,116.00	89,000.00	.00	89,000.00-	
10-60-40	STORM DRAIN OUTFALL POND P	261,725.36	.00	.00	.00	
10-60-41	STORM DRAINS	3,519.25	90,000.00	.00	90,000.00-	
10-60-42	ROAD SHOULDERING	.00	10,000.00	10,000.00	.00	
10-60-43	ROAD PROJ (FY 24) REFLECTION	160,777.39	60,000.00	60,000.00	.00	
10-60-51	STREET SIGNS FOR ROADS	4,689.63	10,000.00	10,000.00	.00	
10-60-52	SIDEWALK-S Valley View Sub	.00	.00	.00	.00	
10-60-54	TOOLS/EQUIPMENT	14,206.69	22,500.00	22,500.00	.00	
10-60-56	MISC EXPENSES FOR ROADS	12,378.99	26,300.00	19,400.00	6,900.00-	
10-60-57	MOTOR POOL EXPENSES	54,783.00	73,033.00	73,033.00	.00	
10-60-67	SADDLE HOLLOW IMP BOND US	9,850.00	.00	.00	.00	
10-60-70	STREET SIGNS SUBDIVSION	7,137.21-	.00	.00	.00	
10-60-80	ROAD I.F. Expenses	1,740.48	.00	.00	.00	
10-60-90	NEW ROAD BUILDING/EQUIPME	65,590.15	68,000.00	19,250.00	48,750.00-	
10-60-92	DUMP TRUCK NEW - Lease Zions	73,002.96	80,499.00	117,576.00	37,077.00	
10-60-93	PURCHASE NEW DUMP TRUCK	.00	.00	.00	.00	
10-60-95	New Loader Purchase Split	53,038.50	.00	.00	.00	
	Total ROADS & PUBLIC IMPROVEMENTS:	5,946,622.82	882,852.00	695,983.00	186,869.00-	
B&C ROAD MONEY						
10-61-30	ROAD PATCHING	5,608.40	25,000.00	25,000.00	.00	
10-61-40	ROAD REPAIR/BUILD	1,034,704.52	745,000.00	730,000.00	15,000.00-	
10-61-60	SALT FOR ROADS	22,059.17	35,000.00	35,000.00	.00	
10-61-62	SIDEWALK REPAIR	28,435.61	34,000.00	34,000.00	.00	
10-61-70	STRIPING ROADS	28,871.30	25,000.00	40,000.00	15,000.00	
	Total B&C ROAD MONEY:	1,119,679.00	864,000.00	864,000.00	.00	
PARKS						
10-64-11	SALARIES	136,810.43	171,424.00	180,883.00	9,459.00	

Account Number	Account Title	2024-25 Current year Actual	2024-25 Current year Budget	Proposed Budget FY 2026	Change FY 2025 FY 2026	Notes
10-64-13	EMPLOYEE BENEFITS	43,956.41	70,500.00	72,563.00	2,063.00	
10-64-14	CLOTHING ALLOWANCE	265.00	1,725.00	2,075.00	350.00	
10-64-25	EQUIPMENT SUPPLIES & MAINT	2,302.33	7,750.00	9,650.00	1,900.00	
10-64-26	PARK SUPPLIES & MAINT	8,048.29	20,850.00	28,150.00	7,300.00	
10-64-27	UTILITIES	11,890.45	22,105.00	24,105.00	2,000.00	
10-64-28	WATER/PI CHARGED TO PARKS	11,983.29	22,500.00	24,500.00	2,000.00	
10-64-29	NEW EQUIPTMENT PURCHASE	17,178.94	18,000.00	55,000.00	37,000.00	
10-64-30	FERTILIZER FOR PARKS	20,301.64	6,500.00	13,500.00	7,000.00	
10-64-35	TREE REMOVAL AT PARKS	.00	6,000.00	6,000.00	.00	
10-64-55	RESTROOM RENTAL	772.55	3,200.00	3,509.00	309.00	
10-64-65	STORAGE BUILDING (ASSIGN $2	.00	.00	.00	.00	
10-64-74	PARK IMPROVEMENTS	.00	67,100.00	38,500.00	28,600.00-	
10-64-81	TRAILS/RETENTION BASINS	.00	.00	15,500.00	15,500.00	
10-64-90	TRAVEL/EDUCATION	1,074.68	3,000.00	4,500.00	1,500.00	
10-64-93	OUT DOOR CLASS ROOM	.00	1,000.00	1,000.00	.00	
10-64-96	VEHCILE - NEW BUCKET TRUCK	.00	.00	.00	.00	
10-64-98	MOTOR POOL	44,613.00	59,476.00	59,476.00	.00	
Total PARKS:		299,197.01	481,130.00	538,911.00	57,781.00	
PARKS - RECREATION						
10-65-11	SALARIES	.00	.00	272,093.00	272,093.00	
10-65-13	BENEFITS	.00	.00	104,260.00	104,260.00	
10-65-14	CLOTHING ALLOWANCE	.00	.00	1,800.00	1,800.00	
10-65-20	RODEO ARENA	.00	.00	6,841.00	6,841.00	
10-65-25	EQUIPMENT SUPPLY & MAINT	.00	.00	10,000.00	10,000.00	
10-65-26	REC PARK SUPPLY	.00	.00	30,000.00	30,000.00	
10-65-27	UTILITIES REC PARK	.00	.00	71,866.00	71,866.00	
10-65-29	REC PARK IMPROVMENTS	.00	.00	281,800.00	281,800.00	
10-65-30	REC PARK FERTILIZER	.00	.00	19,500.00	19,500.00	
10-65-90	TRAVEL/EDUCATION	.00	.00	3,000.00	3,000.00	
10-65-98	MOTOR POOL	.00	.00	22,950.00	22,950.00	
Total PARKS - RECREATION:		.00	.00	824,110.00	824,110.00	
CEMETERY						
10-66-11	SALARIES	29,401.47	64,810.00	66,586.00	1,776.00	
10-66-13	EMPLOYEE BENEFITS	10,865.28	16,479.00	16,914.00	435.00	
10-66-25	EQUIPMENT SUPPLIES & MAINT	6,444.04	11,905.00	11,905.00	.00	
10-66-29	NEW EQUIPTMENT PURCHASE	.00	1,250.00	2,050.00	800.00	
10-66-30	NEW IMPROVEMENTS TO CEME	327,132.78	206,000.00	95,000.00	111,000.00-	
10-66-31	UTILITIES	12,517.80	17,658.00	18,158.00	500.00	
10-66-51	VETERAN'S MEMORIAL FUND	.00	1,000.00	1,000.00	.00	
Total CEMETERY:		386,361.37	319,102.00	211,613.00	107,489.00-	
ADMIN / O&M RECREATION						
10-67-11	SALARIES	412,307.90	545,620.00	335,824.00	209,796.00-	
10-67-13	EMPLOYEES BENEFITS	101,664.66	224,738.00	115,260.00	109,478.00-	
10-67-17	CLOTHING ALLOWANCE	522.50	3,925.00	2,000.00	1,925.00-	
10-67-29	LOAFER ADDITION/HESS PROPE	170,460.66	.00	.00	.00	
10-67-32	I.F. EXPENSES (DREAM VIEW PA	.00	.00	.00	.00	

Account Number	Account Title	2024-25 Current year Actual	2024-25 Current year Budget	Proposed Budget FY 2026	Change FY 2025 FY 2026	Notes
10-67-37	TRAIL PROJECTS - GRANTS	3,000.00	250,000.00	150,000.00	100,000.00-	
10-67-41	COLE PARK - IMPROVMENTS C.I.	217,304.73	.00	.00	.00	
10-67-44	REFLECTION PARK BUILD	121,887.61	.00	.00	.00	
10-67-45	PARK EQUIP/ITEMS - DONATION	.00	.00	.00	.00	
10-67-46	ASSIGNED/DONATION PRIOR YR	.00	.00	.00	.00	
10-67-47	SALEM PARK CIR-PARK COMLETI	.00	.00	.00	.00	
10-67-78	SENIOR CITIZEN PROGRAM	12,145.68	25,500.00	18,500.00	7,000.00-	
10-67-79	RODEO ARENA	8,605.03	6,841.00	.00	6,841.00-	
10-67-80	TRAILS BUDGET	5,364.06	15,500.00	.00	15,500.00-	
10-67-82	EQUIPMENT O&M	6,608.89	9,700.00	.00	9,700.00-	
10-67-83	MOTOR POOL	33,012.00	44,015.00	21,065.00	22,950.00-	
10-67-86	FERTILIZER FOR BALL PARKS	6,735.16	19,500.00	.00	19,500.00-	
10-67-90	PARK SUPPLY & MAINT.	30,875.36	37,600.00	16,700.00	20,900.00-	
10-67-91	TREE DONATION FOR PARKS	278.00	400.00	400.00	.00	
10-67-92	REC PARK IMPROVEMENTS	44,945.00	7,000.00	.00	7,000.00-	
10-67-93	NEBO SCHOOL AGREEMENT	2,504.61	3,500.00	3,500.00	.00	
10-67-96	TRAVEL/EDUCATION	5,993.43	6,000.00	6,000.00	.00	
10-67-97	RECREATION OFFICE SUPPLIES	19,537.17	21,800.00	23,000.00	1,200.00	
10-67-98	RECREATION UTILITY (Pwr/PI)	74,570.70	104,515.00	40,649.00	63,866.00-	
10-67-99	PROPERTY/BUILD/IMPROVMENT	28,766.97	79,600.00	18,400.00	61,200.00-	
	Total ADMIN / O&M RECREATION:	1,307,090.12	1,405,754.00	751,298.00	654,456.00-	
SPECIAL SERVICES						
10-68-30	POND TOWN CHRISTMAS	31,208.38	37,884.00	35,884.00	2,000.00-	
10-68-35	CIVIC CENTER	19,609.28	31,085.00	28,085.00	3,000.00-	
10-68-63	SALEM DAY	33,461.74	26,650.00	35,000.00	8,350.00	
10-68-64	QUEENS FLOAT	402.61	4,250.00	4,750.00	500.00	
10-68-66	BOY & GIRL STATE	.00	300.00	300.00	.00	
10-68-67	MISS SALEM PAGEANT	3,529.13-	5,500.00	5,500.00	.00	
10-68-69	SUMMER CONCERTS IN PARK	6,934.63	12,500.00	12,500.00	.00	
10-68-70	FIREWORKS	25,105.00	25,000.00	26,000.00	1,000.00	
10-68-87	RENTAL OF MBA BUILDING	89,901.00	119,858.00	114,574.00	5,284.00-	
	Total SPECIAL SERVICES:	203,093.51	263,027.00	262,593.00	434.00-	
RECREATION PROGRAMS						
10-75-11	SALARIES	93,736.94	71,885.00	.00	71,885.00-	
10-75-13	EMPLOYEE BENEFITS	9,892.49	7,865.00	.00	7,865.00-	
10-75-15	SNACK SHACK EXPENSES	41,021.88	95,000.00	110,000.00	15,000.00	
10-75-16	SNACK SHACK O & M	10,359.51	3,762.00	3,762.00	.00	
10-75-17	TOURNAMENTS SST	2,608.50	3,500.00	3,500.00	.00	
10-75-18	BASEBALL PROGRAMS	28,420.09	31,000.00	34,000.00	3,000.00	
10-75-19	START SMART BASEBALL	275.94	.00	.00	.00	
10-75-20	SOFTBALL (COED)	.00	13,000.00	13,500.00	500.00	
10-75-21	SOCCER ASSOCIATION	13,396.21	20,000.00	30,000.00	10,000.00	
10-75-22	SOARING HOOPSTERS	4,422.30	3,000.00	4,000.00	1,000.00	
10-75-23	BASKETBALL	33,682.25	27,000.00	29,500.00	2,500.00	
10-75-24	ADULT BASKETBALL	18,077.56	14,500.00	16,300.00	1,800.00	
10-75-25	LITTLE GIRL DANCE	.00	1,500.00	.00	1,500.00-	
10-75-26	TACKLE FOOTBALL	53,619.72	52,000.00	52,000.00	.00	
10-75-27	FLAG FOOTBALL	9,096.30	11,000.00	6,900.00	4,100.00-	

Account Number	Account Title	2024-25 Current year Actual	2024-25 Current year Budget	Proposed Budget FY 2026	Change FY 2025 FY 2026	Notes
10-75-29	YOUTH TENNIS	2,192.28	4,509.00	4,290.00	219.00-	
10-75-31	YOUTH VOLLEYBALL	8,029.72	16,500.00	10,100.00	6,400.00-	
10-75-32	T-BALL/COACH PITCH	.00	3,500.00	8,250.00	4,750.00	
10-75-33	FISHING	20.93	250.00	950.00	700.00	
10-75-34	HUNTERS SAFETY	622.92	594.00	560.00	34.00-	
10-75-37	CHEERLEADING	44,893.62	36,000.00	52,000.00	16,000.00	
10-75-38	HERSHEY TRACK	.00	100.00	100.00	.00	
10-75-39	YOUTH TRACK	3,203.15	4,348.00	4,600.00	252.00	
10-75-40	CAMPS & CLINICS	7,586.04	25,000.00	25,000.00	.00	
10-75-41	(SCT) SALEM COMMUNITY THEA	9,068.69	15,500.00	15,500.00	.00	
10-75-42	SPECIAL EVENTS	.00	200.00	.00	200.00-	
10-75-43	RENTAL FEE (PARK IMPROVMEN	.00	100.00	.00	100.00-	
10-75-44	BALLPARK IMPROV/COMM GRAN	2,686.33	19,000.00	6,000.00	13,000.00-	
10-75-45	RECREATION FIELD UTILITY	21,492.68	29,800.00	31,800.00	2,000.00	
10-75-46	SPORTS SITE PROGRAM	6,000.00	6,000.00	6,000.00	.00	
10-75-48	ADULT GRASS VOLLEYBALL	.00	.00	1,900.00	1,900.00	
10-75-49	YOUTH GRASS VOLLEYBALL	516.00	500.00	3,000.00	2,500.00	
10-75-50	4-H ARENA	.00	500.00	500.00	.00	
10-75-52	INDOOR SOCCER LEAGUE	974.20	2,533.00	1,950.00	583.00-	
10-75-53	BIZZY BUDDIES	2,196.13	2,150.00	2,150.00	.00	
10-75-54	SUMMER FLAG FOOTBALL	.00	500.00	1,700.00	1,200.00	
10-75-55	SIGNS ADVERTISMENT	715.00	400.00	600.00	200.00	
10-75-56	GYMNASTICS	1,021.44	7,000.00	6,000.00	1,000.00-	
10-75-57	YOUTH BALLROOM DANCE	8,271.22	13,000.00	13,000.00	.00	
10-75-61	MEN'S SOFTBALL	3,178.62	.00	.00	.00	
10-75-65	BOUTIQUE - RECREATION	3,711.39	9,000.00	3,000.00	6,000.00-	
10-75-86	TACKLE FOOTBALL- MISC	10,841.49	.00	.00	.00	
	Total RECREATION PROGRAMS:	455,831.54	551,996.00	502,412.00	49,584.00-	
	GENERAL FUND Revenue Total:	18,164,110.20	12,257,610.00	12,922,339.00	664,729.00	
	GENERAL FUND Expenditure Total:	15,451,227.83	12,257,610.00	12,912,789.00	655,179.00	
	Total GENERAL FUND:	2,712,882.37	.00	9,550.00	9,550.00	

Account Number	Account Title	2024-25 Current year Actual	2024-25 Current year Budget	Proposed Budget FY 2026	Change FY 2025 FY 2026	Notes
BUILDING DEPARTMENT						
BUILDING PERMITS/FEES						
21-32-20	BUILDING CONST PERMITS	1,703,714.91	1,415,000.00	2,115,000.00	700,000.00	
21-32-25	BUILDING PLAN CHECK FEE	242,096.00	130,000.00	250,000.00	120,000.00	
21-32-30	1% ST.SURCHG BUILDING PERMI	6,630.32	100.00	100.00	.00	
21-32-35	MISC/BUILIDING INSPECTION FE	7,225.00	6,000.00	6,000.00	.00	
	Total BUILDING PERMITS/FEES:	1,959,666.23	1,551,100.00	2,371,100.00	820,000.00	
BUILDING DEPARTMENT EXP						
21-70-11	SALARIES	289,156.64	576,963.00	681,373.00	104,410.00	
21-70-13	BENEFITS	132,431.56	294,464.00	406,325.00	111,861.00	
21-70-14	CLOTHING ALLOWANCE	750.61	2,120.00	2,120.00	.00	
21-70-15	BUILDING INSP OUTSOURCE	960.00	20,000.00	20,000.00	.00	
21-70-23	TRAVEL/EDUCAITON	7,073.77	13,100.00	20,600.00	7,500.00	
21-70-25	OFFICE SUPPLY & EXP	2,379.50	5,500.00	5,000.00	500.00-	
21-70-30	MISC EXPENSES	64,239.30	22,190.00	22,190.00	.00	
21-70-35	BUILDING EQUIPMENT	165,348.37	155,000.00	4,200.00	150,800.00-	
21-70-50	ADMINISTRATIVE CHARGES	143,991.00	191,980.00	316,771.00	124,791.00	
21-70-90	2023 MBA BOND PAYMENT	.00	.00	41,005.00	41,005.00	
21-70-98	MOTOR POOL	12,411.00	16,542.00	16,542.00	.00	
	Total BUILDING DEPARTMENT EXP:	818,741.75	1,297,859.00	1,536,126.00	238,267.00	
	BUILDING DEPARTMENT Revenue Total:	1,959,666.23	1,551,100.00	2,371,100.00	820,000.00	
	BUILDING DEPARTMENT Expenditure Total:	818,741.75	1,297,859.00	1,536,126.00	238,267.00	
	Total BUILDING DEPARTMENT:	1,140,924.48	253,241.00	834,974.00	581,733.00	

Account Number	Account Title	2024-25 Current year Actual	2024-25 Current year Budget	Proposed Budget FY 2026	Change FY 2025 FY 2026	Notes
ENGINEERING/DEVELOPMENT						
DEVELOPMENT/ENGINEERING						
22-32-16	PLAT FILING FEES (PRE/FINAL)	194,115.00	130,177.00	194,983.00	64,806.00	
22-32-18	SUBDIVSION CONSTRUCTION S	1,876,267.75	3,652,040.00	4,257,237.00	605,197.00	
22-32-30	DEVELOPMENT REVIEW (SPECIA	21,000.00	.00	.00	.00	
22-32-35	DEVELOPMENT MP/PID REVIEW	8,138.00	.00	.00	.00	
	Total DEVELOPMENT/ENGINEERING:	2,099,520.75	3,782,217.00	4,452,220.00	670,003.00	
ENGINEERING/DEVELOPMENT EXP						
22-70-11	SALARIES	468,434.25	697,603.00	751,302.00	53,699.00	
22-70-13	BENEFITS	232,721.42	404,795.00	398,324.00	6,471.00-	
22-70-14	CLOTHING	2,608.73	2,750.00	3,860.00	1,110.00	
22-70-20	EQUIPMENT/SUPPLIES	17,749.13	4,500.00	12,000.00	7,500.00	
22-70-25	TRAVEL/EDUCATION	4,355.22	6,600.00	11,600.00	5,000.00	
22-70-30	ENGINEERING SERVICES	525,565.82	936,320.00	292,700.00	643,620.00-	
22-70-31	ENGINEERING DEVELOPMENT S	6,672.50	.00	.00	.00	
22-70-40	GIS/SURVEY	34,836.58	84,550.00	61,550.00	23,000.00-	
22-70-50	COMPUTER SUPPORT	77,960.09	50,450.00	50,450.00	.00	
22-70-55	ADMINISTRATION	243,342.00	324,448.00	363,271.00	38,823.00	
22-70-60	NEW EQUIPMENT	42,283.91	110,000.00	110,000.00	.00	
22-70-80	UTILITIES CAPITAL OUTLAY ENT	118,971.00	158,610.00	151,973.00	6,637.00-	
22-70-89	PURCHASE OF NEW VEHICLE	.00	.00	.00	.00	
22-70-90	2023 MBA BOND PAYMENT	.00	.00	37,851.00	37,851.00	
22-70-98	MOTOR POOL	15,939.00	21,243.00	21,786.00	543.00	
	Total ENGINEERING/DEVELOPMENT EXP:	1,791,439.65	2,801,869.00	2,266,667.00	535,202.00-	
	ENGINEERING/DEVELOPMENT Revenue Total:	2,099,520.75	3,782,217.00	4,452,220.00	670,003.00	
	ENGINEERING/DEVELOPMENT Expenditure Total:	1,791,439.65	2,801,869.00	2,266,667.00	535,202.00-	
	Total ENGINEERING/DEVELOPMENT:	308,081.10	980,348.00	2,185,553.00	1,205,205.00	

Account Number	Account Title	2024-25 Current year Actual	2024-25 Current year Budget	Proposed Budget FY 2026	Change FY 2025 FY 2026	Notes
WATER UTILITY FUND						
UTILITIES REVENUE						
51-37-10	WATER BILLING	1,069,392.97	1,249,291.00	1,433,343.00	184,052.00	
51-37-13	CONNECTION FEE	349,066.82	210,000.00	376,800.00	166,800.00	
51-37-14	WATER CHARGED FROM OTHER	15,548.18	17,000.00	20,500.00	3,500.00	
51-37-18	CASH IN LUE OF WATER SHARE	1,102,550.00	.00	.00	.00	
51-37-19	WATER RENT FEES	.00	100.00	100.00	.00	
51-37-20	WATER FEE- CONTRACTORS	61,752.80	65,000.00	65,000.00	.00	
51-37-25	WATER IMPACT FEES	1,639,675.89	92,691.00	.00	92,691.00-	
51-37-50	WOODLAND HILLS MAPLE WELL	7,526.79	7,000.00	7,000.00	.00	
51-37-75	J L.C. & WEST MT WATER ADMIN	79,360.00	15,000.00	10,000.00	5,000.00-	
51-37-80	WATER SUNDRY/(water leak)	14,742.63	3,000.00	10,000.00	7,000.00	
51-37-85	SUB-D UTILITIES CAPITAL OUTLA	33,066.00	44,082.00	48,460.00	4,378.00	
	Total UTILITIES REVENUE:	4,372,682.08	1,703,164.00	1,971,203.00	268,039.00	
UTILITIES REVENUE						
51-38-41	CONTRIBUTIONS - CONTRACTO	.00	.00	.00	.00	
	Total UTILITIES REVENUE:	.00	.00	.00	.00	
PRODUCTION						
51-70-11	SALARIES	157,192.67	189,013.00	211,898.00	22,885.00	
51-70-13	EMPLOYEE BENEFITS	79,336.80	104,870.00	111,166.00	6,296.00	
51-70-14	CLOTHING ALLOWANCE	2,373.83	3,450.00	4,600.00	1,150.00	
51-70-24	WATER SYSTEM MAINT/REPAIR	150,963.79	84,575.00	104,575.00	20,000.00	
51-70-25	EQUIPMENT/ SUPPLIES	359,176.08	202,850.00	296,050.00	93,200.00	
51-70-26	CHLORINE	4,903.59	10,000.00	10,000.00	.00	
51-70-27	UTILITIES	37,227.31	45,720.00	50,720.00	5,000.00	
51-70-31	USE OF IMPACT FEES (NEW WEL	1,661.41	.00	.00	.00	
51-70-37	WATER LINE IMPROVEMENTS	51,754.14	.00	.00	.00	
51-70-41	NEW EQUIPTMENT PURCHASE	6,935.61	50,000.00	125,000.00	75,000.00	
51-70-42	550 WEST WATER LINE PROJECT	225,627.67	.00	.00	.00	
51-70-45	WATER/PI - SHOP/YARD	1,576.99	25,000.00	20,500.00	4,500.00-	
51-70-98	MOTOR POOL	37,350.00	49,794.00	49,794.00	.00	
	Total PRODUCTION:	1,116,079.89	765,272.00	984,303.00	219,031.00	
ADMINISTRATIVE & GENERAL						
51-73-11	SALARIES (METER READER)	.00	.00	.00	.00	
51-73-13	EMPLOYEE BENEFITS (METER R	.00	.00	.00	.00	
51-73-24	OFFICE EX & SUPPLIES	429.17	1,000.00	1,000.00	.00	
51-73-31	PROFESSIONAL & TECHNICAL	36,181.65	21,000.00	43,200.00	22,200.00	
51-73-33	WATER TESTING	.00	.00	7,600.00	7,600.00	
51-73-34	ADMINISTRATIVE SERVICES	319,194.00	425,586.00	453,911.00	28,325.00	
51-73-35	SUVMWA	1,115.54	1,500.00	1,500.00	.00	
51-73-36	MT NEBO WATER AUTHORITY	2,268.91	2,000.00	2,500.00	500.00	
51-73-39	WATER IMPACT FEE STUDY	.00	.00	.00	.00	
51-73-43	STRAWBERRY POWER-WATER T	24,418.64	42,000.00	40,000.00	2,000.00-	
51-73-47	TRAVEL/EDUCATION	5,319.24	8,500.00	8,500.00	.00	
51-73-59	WATER FUND BAD DEBT ACCOU	.00	.00	.00	.00	
51-73-61	FIBER INFRASTRUCTURE	.00	48,356.00	.00	48,356.00-	

Account Number	Account Title	2024-25 Current year Actual	2024-25 Current year Budget	Proposed Budget FY 2026	Change FY 2025 FY 2026	Notes
51-73-70	PUBLIC SAFETY VEHICLE FUND	.00	.00	.00	.00	
51-73-75	New Loader Purchase Split	53,038.50	.00	.00	.00	
51-73-99	PENSION EXPENSE	.00	.00	.00	.00	
	Total ADMINISTRATIVE & GENERAL:	441,965.65	549,942.00	558,211.00	8,269.00	
CAPITAL OUTLAY						
51-74-33	DEPRECIATION	.00	.00	.00	.00	
51-74-66	JLC/WEST MT WATER AGREEME	793,600.00	.00	.00	.00	
51-74-72	CW MANAGEMENT PAYMENT	108,631.56	92,691.00	.00	92,691.00-	
51-74-73	TRANSFER FUNDS TO GENERAL	180,000.00	240,000.00	220,000.00	20,000.00-	
51-74-77	WATER DEPT RESERVE FUND	.00	20,259.00	173,259.00	153,000.00	
51-74-78	TRANSFER TO MOTOR POOL FU	26,253.00	35,000.00	35,000.00	.00	
	Total CAPITAL OUTLAY:	1,108,484.56	387,950.00	428,259.00	40,309.00	
	WATER UTILITY FUND Revenue Total:	4,372,682.08	1,703,164.00	1,971,203.00	268,039.00	
	WATER UTILITY FUND Expenditure Total:	2,666,530.10	1,703,164.00	1,970,773.00	267,609.00	
	Total WATER UTILITY FUND:	1,706,151.98	.00	430.00	430.00	

Account Number	Account Title	2024-25 Current year Actual	2024-25 Current year Budget	Proposed Budget FY 2026	Change FY 2025 FY 2026	Notes
SEWER UTILITY FUND						
UTILITIES REVENUE						
52-37-10	SEWER IMPACT FEES	3,646,235.51	467,150.00	466,701.00	449.00-	
52-37-12	SWR I.F. PREPAY - SWR PLT EXP	6,291,163.36	.00	.00	.00	
52-37-32	SEWER SERVICE FEE	2,196,621.91	2,624,083.00	2,788,170.00	164,087.00	
52-37-33	SEWER CONNECTION FEE	108,301.56	62,000.00	93,000.00	31,000.00	
52-37-35	SEWER CHARGED OTHER DEPT	5,944.32	7,945.00	7,945.00	.00	
52-37-42	INTEREST	47,560.17	.00	30,000.00	30,000.00	
52-37-45	MISC REVENUE	150.00	.00	.00	.00	
52-37-85	SUB-D UTILITIES CAPITAL OUTLA	32,121.00	42,826.00	54,939.00	12,113.00	
	Total UTILITIES REVENUE:	12,328,097.83	3,204,004.00	3,440,755.00	236,751.00	
UTILITIES REVENUE						
52-39-41	CONTRIBUTIONS- CONTRACTOR	.00	.00	.00	.00	
	Total UTILITIES REVENUE:	.00	.00	.00	.00	
SEWER TREATMENT PLANT						
52-70-11	SALARIES	216,593.51	250,226.00	279,749.00	29,523.00	
52-70-13	EMPLOYEE BENEFITS	77,254.17	127,356.00	136,348.00	8,992.00	
52-70-14	CLOTHING ALLOWANCE	828.87	2,265.00	2,340.00	75.00	
52-70-20	PROFESSIONAL & TECHNICAL	25,862.28	83,200.00	84,700.00	1,500.00	
52-70-25	EQUIPMENT MAINTENANCE	72,687.55	71,780.00	81,555.00	9,775.00	
52-70-26	BUILDING SUPPLIES & MAINTAN	49,906.02	43,810.00	43,810.00	.00	
52-70-27	UTILITIES	189,997.50	230,701.00	260,712.00	30,011.00	
52-70-28	LABORATORY TESTING & SUPPL	33,510.38	63,850.00	70,950.00	7,100.00	
52-70-33	TRAVEL & EDUCATION	1,556.00	6,750.00	6,750.00	.00	
52-70-41	CHEMICALS	27,376.08	43,000.00	47,500.00	4,500.00	
52-70-45	INDUSTRIAL PRE TRETEMENT	.00	15,500.00	15,500.00	.00	
52-70-61	LIFT STATION/PUMPS O&M	6,699.86	16,500.00	.00	16,500.00-	
52-70-97	NEW VEHCILE PURCHASED	80,641.09	65,000.00	.00	65,000.00-	
52-70-98	MOTOR POOL	10,107.00	13,468.00	13,468.00	.00	
	Total SEWER TREATMENT PLANT:	793,020.31	1,033,406.00	1,043,382.00	9,976.00	
SEWER SYSTEM MAINT						
52-71-11	SALARIES	116,932.27	132,139.00	167,715.00	35,576.00	
52-71-13	EMPLOYEE BENEFITS	46,516.56	77,854.00	115,328.00	37,474.00	
52-71-14	CLOTHING	2,386.27	2,875.00	3,000.00	125.00	
52-71-24	SEWER SYSTEM MAIN/REPAIR	7,020.86	157,000.00	157,000.00	.00	
52-71-25	EQUIPMENT SUPPLIES & MAINT	2,203.65	25,800.00	25,800.00	.00	
52-71-26	NEW EQUIPMENT	3,541.33	19,600.00	19,250.00	350.00-	
52-71-33	PROFESSIONAL SERVICES	.00	3,148.00	3,148.00	.00	
52-71-40	SEWER IMPACT FEE STUDY	235,850.00	.00	.00	.00	
52-71-55	TRAVEL/EDUCATION	4,522.34	6,000.00	6,000.00	.00	
52-71-56	SEWER LINE IMPROVMENT	.00	2,500.00	2,500.00	.00	
52-71-57	SEWER LINE REPLACEMENT	.00	23,000.00	23,000.00	.00	
52-71-61	SEWER COLL - SHOP/YARD	.00	.00	13,500.00	13,500.00	
52-71-65	LIFT STATION PUMP O&M	.00	.00	16,500.00	16,500.00	
52-71-95	New Loader Purchase Split	53,038.50	.00	.00	.00	
52-71-98	MOTOR POOL	31,743.00	42,324.00	42,324.00	.00	

Account Number	Account Title	2024-25 Current year Actual	2024-25 Current year Budget	Proposed Budget FY 2026	Change FY 2025 FY 2026	Notes
	Total SEWER SYSTEM MAINT:	503,754.78	492,240.00	595,065.00	102,825.00	
SEWER TREATMENT						
52-72-55	DEPRECIATION	.00	.00	.00	.00	
52-72-99	PENSION EXPENSE	.00	.00	.00	.00	
	Total SEWER TREATMENT:	.00	.00	.00	.00	
ADMINISTRATIVE & GENERAL						
52-73-10	TRANSFER FUNDS TO GENERAL	91,125.00	121,500.00	121,500.00	.00	
52-73-15	TRANSFER TO MOTOR POOL	19,503.00	26,000.00	26,000.00	.00	
52-73-34	ADMINISTRATIVE SERVICES	298,107.00	397,474.00	453,911.00	56,437.00	
52-73-45	emergency repair/replace 6 yrs	.00	66,000.00	66,000.00	.00	
52-73-46	new sewer plant reserve 6years	.00	132,000.00	132,000.00	.00	
52-73-47	New Sewer Plant Bond Payment	588,000.00	588,000.00	594,000.00	6,000.00	
52-73-48	New Sewer Plant Bond Interest	203,722.49	203,780.00	197,018.00	6,762.00-	
52-73-59	SEWER FUND BAD DEBT ACCOU	.00	.00	.00	.00	
52-73-66	FIBER INFRASTRUCTURE	.00	7,556.00	.00	7,556.00-	
52-73-77	SEWER RESERVE FUND	.00	136,048.00	200,000.00	63,952.00	
	Total ADMINISTRATIVE & GENERAL:	1,200,457.49	1,678,358.00	1,790,429.00	112,071.00	
NEW SEWER PLANT CONSTRUCTION						
52-74-30	SWR PLANT 2025 IMPR - ENGINE	201,273.19	.00	.00	.00	
	Total NEW SEWER PLANT CONSTRUCTION:	201,273.19	.00	.00	.00	
	SEWER UTILITY FUND Revenue Total:	12,328,097.83	3,204,004.00	3,440,755.00	236,751.00	
	SEWER UTILITY FUND Expenditure Total:	2,698,505.77	3,204,004.00	3,428,876.00	224,872.00	
	Total SEWER UTILITY FUND:	9,629,592.06	.00	11,879.00	11,879.00	

Account Number	Account Title	2024-25 Current year Actual	2024-25 Current year Budget	Proposed Budget FY 2026	Change FY 2025 FY 2026	Notes
ELECTRICITY UTILITY FUND						
UTILITIES REVENUE						
53-37-25	RENEW CHOICE POWER	240.00	.00	.00	.00	
53-37-48	ELECTRIC SALES INDUSTRIAL E	94,668.75	110,000.00	110,000.00	.00	
53-37-49	ELECTRIC SALES RESIDENTIAL T	4,504,585.43	5,089,904.00	6,290,799.00	1,200,895.00	
53-37-50	ELECTRIC SALES COMMERCIAL	777,577.40	961,521.00	1,042,253.00	80,732.00	
53-37-51	ELECTRIC SALES COMMERCIAL	574,300.60	717,155.00	727,522.00	10,367.00	
53-37-52	IMPACT FEES	2,200,338.83	534,395.00	423,717.00	110,678.00-	
53-37-54	ELECTRIC HOOKUP FEES	236,791.52	130,500.00	188,500.00	58,000.00	
53-37-55	RECONNECT FEE	3,350.00	1,500.00	3,000.00	1,500.00	
53-37-56	POWER CHARGED OTHER DEPT	253,854.37	289,380.00	338,500.00	49,120.00	
53-37-61	C.I. FUND TRANS TO POWER	.00	.00	.00	.00	
53-37-62	INTEREST EARNED	.00	.00	.00	.00	
53-37-63	NEW SUBDIVISION EQUIP USED	293,573.06	90,000.00	90,000.00	.00	
53-37-64	NEW SUBDIVSION LABOR	446,485.00	175,000.00	175,000.00	.00	
53-37-65	POWER HOOK UP NEW SUBDIVI	4,033,144.97	.00	.00	.00	
53-37-66	7% OVERHEAD COST SUBDIVISI	163,189.60	90,000.00	90,000.00	.00	
53-37-67	SUB DIV - ELECTRICAL DESIGN	41,744.00	.00	.00	.00	
53-37-68	SUNDRY	12,177.24	5,000.00	8,000.00	3,000.00	
53-37-71	2022 BOND FUNDS	1,371,511.12	.00	.00	.00	
53-37-74	ARROWHEAD SPRINGS SUBSTA	56,175.00	.00	.00	.00	
53-37-77	DR HORTON PW SUBSTATION FU	183,823.80	.00	.00	.00	
53-37-85	SUB-D UTILITIES CAPITAL OUTLA	20,718.00	27,619.00	34,023.00	6,404.00	
53-37-90	MONEY FROM RESERVE FUND	.00	1,017,036.00	.00	1,017,036.00-	
53-37-91	SUVPS - OFFICE SPACE RENTAL	4,800.00	.00	19,200.00	19,200.00	
	Total UTILITIES REVENUE:	15,273,048.69	9,239,010.00	9,540,514.00	301,504.00	
UTILITIES REVENUE						
53-38-41	CONTRIBUTIONS - CONTRACTO	.00	.00	.00	.00	
	Total UTILITIES REVENUE:	.00	.00	.00	.00	
PRODUCTION						
53-70-11	SALARIES	753,284.66	916,170.00	1,118,445.00	202,275.00	
53-70-13	EMPLOYEE BENEFITS	340,368.22	464,766.00	582,686.00	117,920.00	
53-70-14	CLOTHING ALLOWANCE	7,753.23	12,400.00	16,500.00	4,100.00	
53-70-15	SUMMER HELP SALARIES	.00	.00	.00	.00	
53-70-16	SAFETY EQUIPMENT/TESTING	15,745.24	25,000.00	27,500.00	2,500.00	
53-70-24	PURCHASED POWER METERS	22,146.17	79,700.00	112,700.00	33,000.00	
53-70-25	PWR SYSTEM MAINT/SUPPLY/IN	69,141.76	107,000.00	147,000.00	40,000.00	
53-70-26	SUBSTATION REPAIR	29,024.96	51,000.00	61,000.00	10,000.00	
53-70-31	PROFESSIONAL & TECHNICAL	7,900.64	14,000.00	11,200.00	2,800.00-	
53-70-32	TREE TRIMMING POWER	14,985.00	15,000.00	30,000.00	15,000.00	
53-70-34	TRAVEL/EDUCATION	5,353.96	24,000.00	28,000.00	4,000.00	
53-70-43	POWER PURCHASED UMPA	2,731,099.01	4,035,203.00	4,605,263.00	570,060.00	
53-70-44	UMPA SCADA	1,169.37	36,200.00	36,200.00	.00	
53-70-45	SUVP PAYMENTS	245,780.00	1,402,979.00	271,659.00	1,131,320.00-	
53-70-56	CAPITAL OUTLAY/SUBSTATION	24,354.99	454,000.00	454,000.00	.00	
53-70-57	POWER DEPT SHOP/YARD	.00	.00	17,000.00	17,000.00	
53-70-58	POWER SHOP IMPROVEMENTS	.00	.00	30,000.00	30,000.00	
53-70-62	EQUIPMENT PURCHASE	65,288.79	85,000.00	89,000.00	4,000.00	

Account Number	Account Title	2024-25 Current year Actual	2024-25 Current year Budget	Proposed Budget FY 2026	Change FY 2025 FY 2026	Notes
53-70-70	LEGAL FEES FOR POWER	2,924.50	50,000.00	25,000.00	25,000.00-	
53-70-71	SESD PWR LINES/CUST ACQUIR	45,950.00	.00	.00	.00	
53-70-72	SESD SETTLEMENT AGREEMEN	305,340.00	.00	.00	.00	
53-70-92	NEW VEHICLE LEASING PAYMEN	.00	.00	288,000.00	288,000.00	
53-70-98	MOTOR POOL	37,962.00	50,605.00	50,605.00	.00	
53-70-99	PENSION EXPENSE	.00	.00	.00	.00	
	Total PRODUCTION:	4,725,572.50	7,823,023.00	8,001,758.00	178,735.00	
POWER SUBDIVISON/PROJECTS						
53-71-30	NEW HOOKUP/SUBDIVSION (ACT	3,165,889.95	.00	.00	.00	
53-71-50	VERIDIAN FARMS SUBSTATION	216,351.30	.00	.00	.00	
53-71-72	CANAL ROAD PROJ - POWER EX	.00	.00	.00	.00	
	Total POWER SUBDIVISON/PROJECTS:	3,382,241.25	.00	.00	.00	
ADMINISTRATIVE & GENERAL						
53-73-11	METER READER SALARIES	.00	.00	.00	.00	
53-73-13	EMPLOYEE BENEFITS	.00	.00	.00	.00	
53-73-24	OFFICE EXP & SUPPLIES	3,231.21	1,000.00	3,000.00	2,000.00	
53-73-30	ELECTRIC IMPACT FEE STUDY	.00	.00	.00	.00	
53-73-34	ADMINISTRATIVE SERVCES	353,853.00	471,798.00	382,245.00	89,553.00-	
53-73-40	NEW POWER DEPT BUILDING	932,877.75	.00	.00	.00	
53-73-55	SUBSTATION O&M	921.25	9,000.00	9,000.00	.00	
53-73-59	ELECTRICAL FUND BAD DEBT AC	.00	.00	.00	.00	
53-73-64	AAROWHEAD SPRINGS SUBSTA	68,278.00	.00	.00	.00	
53-73-66	FIBER INFRASTRUCTURE	.00	49,828.00	.00	49,828.00-	
53-73-71	TRANSFER FUNDS TO GENERAL	379,872.00	506,500.00	506,500.00	.00	
53-73-72	TRANSFER FUNDS TO MOTOR P	13,122.00	17,500.00	17,500.00	.00	
	Total ADMINISTRATIVE & GENERAL:	1,752,155.21	1,055,626.00	918,245.00	137,381.00-	
CAPITAL OUTLAY						
53-74-43	DEPRECIATION	.00	.00	.00	.00	
	Total CAPITAL OUTLAY:	.00	.00	.00	.00	
DEBT SERVICE						
53-85-50	2022 BOND-Bond Payment-"sink"	120,416.68	.00	.00	.00	
53-85-51	2022 BOND - INTEREST PAYMEN	138,052.51	165,663.00	160,966.00	4,697.00-	
53-85-52	2022 BOND PRINCIPAL PAYMENT	.00	142,000.00	152,000.00	10,000.00	
53-85-75	FUNDS FOR RESERVE FUND	.00	52,698.00	306,698.00	254,000.00	
	Total DEBT SERVICE:	258,469.19	360,361.00	619,664.00	259,303.00	
	ELECTRICITY UTILITY FUND Revenue Total:	15,273,048.69	9,239,010.00	9,540,514.00	301,504.00	
	ELECTRICITY UTILITY FUND Expenditure Total:	10,118,438.15	9,239,010.00	9,539,667.00	300,657.00	

Account Number	Account Title	2024-25 Current year Actual	2024-25 Current year Budget	Proposed Budget FY 2026	Change FY 2025 FY 2026	Notes
Total ELECTRICITY UTILITY FUND:						
		5,154,610.54	.00	847.00	847.00	

Account Number	Account Title	2024-25 Current year Actual	2024-25 Current year Budget	Proposed Budget FY 2026	Change FY 2025 FY 2026	Notes
WASTE COLLECTION UTILITY FUND						
UTILITIES REVENUE						
54-37-31	WASTE COLLECTION	617,771.90	736,297.00	807,338.00	71,041.00	
54-37-33	FUNDS FOR BAYVIEW LANDFILL	.00	.00	.00	.00	
54-37-35	SOLID WASTE COLL OTHER DEP	9,887.94	13,044.00	13,176.00	132.00	
54-37-41	RECYCLING COLLECTION FEE	125,637.70	146,842.00	150,252.00	3,410.00	
54-37-63	GARBAGE CAN SETUP FEE	16,925.00	22,000.00	22,000.00	.00	
54-37-65	MISC - BROKEN CAN REIMBURS	.00	.00	.00	.00	
	Total UTILITIES REVENUE:	770,222.54	918,183.00	992,766.00	74,583.00	
WASTE COLLECTION						
54-62-11	SALARIES	8,240.27	10,575.00	11,641.00	1,066.00	
54-62-13	EMPLOYEES BENEFITS	5,769.76	7,485.00	7,746.00	261.00	
54-62-25	EQUIPMENT & SUPPLIES	.00	1,500.00	1,500.00	.00	
54-62-34	ADMINISTRATIVE SERVICES	94,311.00	125,748.00	145,160.00	19,412.00	
54-62-44	REFUSE CONTAINERS-EQUIPTM	41,660.28	42,158.00	42,158.00	.00	
54-62-50	OTHER LANDFILL CHARGES	101.78	1,000.00	1,000.00	.00	
54-62-51	GREEN WASTE MAINT/YARD	370.00	8,050.00	.00	8,050.00-	
54-62-53	DEPRECIATION	.00	.00	.00	.00	
54-62-55	REPUBLIC SERVICES COLL FEE	195,391.39	284,090.00	292,975.00	8,885.00	
54-62-59	SOLID WASTE FUND BAD DEBT A	.00	.00	.00	.00	
54-62-60	SUVSWD (TRANSFER STATION)	180,805.72	202,176.00	227,194.00	25,018.00	
54-62-61	SUVSWD - MUNICIPAL FIXED SE	4,012.50	15,708.00	8,050.00	7,658.00-	
54-62-75	TRANSFER TO GENERAL FUND	37,125.00	49,500.00	49,500.00	.00	
54-62-98	TRANSFER FUNDS TO MOTOR P	7,497.00	10,000.00	10,000.00	.00	
	Total WASTE COLLECTION:	575,284.70	757,990.00	796,924.00	38,934.00	
RECYCLING PROGRAM						
54-70-55	REPUBLIC SERIVCE - RECYCLIN	85,632.42	106,878.00	109,281.00	2,403.00	
54-70-60	SUVSWSD - RECYCLING TONAG	28,597.80	36,345.00	31,125.00	5,220.00-	
	Total RECYCLING PROGRAM:	114,230.22	143,223.00	140,406.00	2,817.00-	
CAPITAL OUTLAY						
54-74-90	RESERVE FUND	.00	16,970.00	16,970.00	.00	
	Total CAPITAL OUTLAY:	.00	16,970.00	16,970.00	.00	
	WASTE COLLECTION UTILITY FUND Revenue Total:	770,222.54	918,183.00	992,766.00	74,583.00	
	WASTE COLLECTION UTILITY FUND Expenditure Total:	689,514.92	918,183.00	954,300.00	36,117.00	
	Total WASTE COLLECTION UTILITY FUND:	80,707.62	.00	38,466.00	38,466.00	

Account Number	Account Title	2024-25 Current year Actual	2024-25 Current year Budget	Proposed Budget FY 2026	Change FY 2025 FY 2026	Notes
PRESSURIZED IRRIGATION						
UTILITIES REVENUE						
55-37-13	PI Connection Hook Up	237,230.80	245,600.00	376,800.00	131,200.00	
55-37-21	INTEREST INCOME	35,428.69	40,000.00	50,000.00	10,000.00	
55-37-22	GRANT REVENUE	.00	.00	.00	.00	
55-37-33	P.I. MONTHLY BILLING	1,493,472.13	1,641,713.00	1,829,546.00	187,833.00	
55-37-35	P.I. IMPACT FEE	2,010,189.32	351,330.00	691,774.00	340,444.00	
55-37-41	PI CHARGED OTHER DEPARTME	56,161.78	75,000.00	75,000.00	.00	
55-37-75	SALE OF PROPERTY	446,080.00	.00	.00	.00	
55-37-84	SUB-D UTILITIES CAPITAL OUTLA	33,066.00	44,082.00	48,574.00	4,492.00	
55-37-87	BOR SMART WATER GRANT - ME	299,849.00	.00	.00	.00	
	Total UTILITIES REVENUE:	4,611,477.72	2,397,725.00	3,071,694.00	673,969.00	
UTILITIES REVENUE						
55-38-41	CINTRIBUTION BY CONTRACTOR	.00	.00	.00	.00	
	Total UTILITIES REVENUE:	.00	.00	.00	.00	
PRODUCTION						
55-70-11	SALARIES	151,533.74	189,013.00	209,800.00	20,787.00	
55-70-13	EMPLOYEE BENEFITS	78,716.71	104,870.00	114,025.00	9,155.00	
55-70-25	EQUIPMENT SUPPLIES & MANT	142,090.48	212,900.00	308,100.00	95,200.00	
55-70-30	P.I. EQUIP REPLACE/RESERVE	2,766.08	35,000.00	25,000.00	10,000.00-	
55-70-35	UTILITIES (POWER)	36,741.97	48,917.00	48,917.00	.00	
55-70-41	NEW EQUIPMENT	16,360.77	97,000.00	125,000.00	28,000.00	
55-70-45	PI/WATER - SHOP/YARD	.00	.00	20,500.00	20,500.00	
55-70-60	WATER DELIVERY FEES	256,783.89	181,108.00	329,087.00	147,979.00	
55-70-63	LOST GENERATION FOR STRAW	10,258.82	10,110.00	11,259.00	1,149.00	
55-70-65	PROFESSIONAL SERVICES	60,812.00	58,263.00	31,200.00	27,063.00-	
55-70-67	PI IMPROVMENTS	10,789.10	245,000.00	349,000.00	104,000.00	
55-70-68	PI E. PUMP STATION PRV (I.F.)	20,031.41	.00	.00	.00	
55-70-99	PENSIONS EXPENSES	.00	.00	.00	.00	
	Total PRODUCTION:	786,884.97	1,182,181.00	1,571,888.00	389,707.00	
P.I. SYSTEM CONSTRUCTION						
55-71-62	WEST FOOTHILLS PI PUMP STATI	.00	.00	.00	.00	
55-71-65	DEPRECIATION	.00	.00	.00	.00	
	Total P.I. SYSTEM CONSTRUCTION:	.00	.00	.00	.00	
ADMINISTRATIVE & GENERAL						
55-73-59	PI FUND BAD DEBT ACCOUNTS	.00	.00	.00	.00	
55-73-60	ADMINISTRATIVE	312,417.00	416,556.00	453,536.00	36,980.00	
55-73-66	FIBER INFRASTRUCTURE	.00	49,794.00	.00	49,794.00-	
55-73-80	MOTOR POOL	35,136.00	46,845.00	49,794.00	2,949.00	
55-73-85	New Loader Purchase Split	53,038.50	.00	.00	.00	
	Total ADMINISTRATIVE & GENERAL:	400,591.50	513,195.00	503,330.00	9,865.00-	

CAPITAL OUTLAY/DEBT SERVICE

Account Number	Account Title	2024-25 Current year Actual	2024-25 Current year Budget	Proposed Budget FY 2026	Change FY 2025 FY 2026	Notes
55-74-10	2007 PI WATER BOND RESERVE	.00	19,833.00	19,833.00	.00	
55-74-20	2007 PI BOND INTEREST PAYME	83,329.63	83,330.00	78,774.00	4,556.00-	
55-74-25	2007 PI BOND PRINCIPAL	268,000.00	268,000.00	289,000.00	21,000.00	
55-74-27	2020 PI BOND (METER) PRINCIPA	86,000.00	86,000.00	87,000.00	1,000.00	
55-74-28	2020 PI BOND (METER) INTERES	12,769.99	12,770.00	11,910.00	860.00-	
55-74-30	UNRESERVED FUND - SAVINGS	.00	22,416.00	300,000.00	277,584.00	
55-74-64	TRANSFER TO MOTOR POOL	15,003.00	20,000.00	20,000.00	.00	
55-74-65	TRANSFER FUNDS TO GENERAL	142,497.00	190,000.00	190,000.00	.00	
55-74-83	PI METERS/PARTS/HOOKUP - ME	137,239.60	.00	.00	.00	
55-74-84	MISC/TOOLS/SUPPLIES - PI MET	350,509.04	.00	.00	.00	
55-74-85	LABOR - PI METER INSTALL	.00	.00	.00	.00	
	Total CAPITAL OUTLAY/DEBT SERVICE:	1,095,348.26	702,349.00	996,517.00	294,168.00	
	PRESSURIZED IRRIGATION Revenue Total:	4,611,477.72	2,397,725.00	3,071,694.00	673,969.00	
	PRESSURIZED IRRIGATION Expenditure Total:	2,282,824.73	2,397,725.00	3,071,735.00	674,010.00	
	Total PRESSURIZED IRRIGATION:	2,328,652.99	.00	41.00-	41.00-	

Account Number	Account Title	2024-25 Current year Actual	2024-25 Current year Budget	Proposed Budget FY 2026	Change FY 2025 FY 2026	Notes
STORM DRAIN						
UTILITIES REVENUE						
56-37-10	MONTHLY BILLING	240,298.85	287,649.00	329,372.00	41,723.00	
56-37-15	IMPACT FEE - STORM WATER	1,285,057.85	.00	.00	.00	
56-37-20	STORM DRAIN (OTHER DEPT)	999.36	1,249.00	1,249.00	.00	
56-37-30	SWPPP REVIEWS NEW CONSTR	321,203.74	282,500.00	282,500.00	.00	
56-37-50	CUWCD - REIMBURSEMENT CAN	19,539.80	.00	.00	.00	
56-37-51	BEER CREEK STORM WATER REI	8,589.80	.00	.00	.00	
	Total UTILITIES REVENUE:	1,875,689.40	571,398.00	613,121.00	41,723.00	
UTILITIES REVENUE						
56-38-41	CONTRIBUTION BY CONTRACTO	.00	.00	.00	.00	
	Total UTILITIES REVENUE:	.00	.00	.00	.00	
STORM DRAIN EXPES PRODUCTION						
56-70-11	SALARIES	47,006.16	88,348.00	104,901.00	16,553.00	
56-70-13	BENIFITS	10,613.77	37,236.00	48,504.00	11,268.00	
56-70-14	CLOTHING	.00	575.00	700.00	125.00	
56-70-24	STORMDRAIN MAINTENANCE/RE	2,097.80	100,000.00	164,000.00	64,000.00	
56-70-25	EQUIPMENT SUPPLIES AND MAI	190.27	12,150.00	20,150.00	8,000.00	
56-70-30	STORM WATER MANAGEMENT P	49,325.00	61,200.00	16,200.00	45,000.00-	
56-70-31	CANAL ROAD STORM DRAIN/PR	25,487.30	.00	.00	.00	
56-70-65	PROFESSIONAL SERVICES	17,515.70	61,000.00	49,000.00	12,000.00-	
56-70-98	MOTOR POOL	3,546.00	4,724.00	4,724.00	.00	
56-70-99	BENEFIT EXPENSE	.00	.00	.00	.00	
	Total STORM DRAIN EXPES PRODUCTION:	155,782.00	365,233.00	408,179.00	42,946.00	
ADMINISTRATIVE & GENERAL						
56-73-46	BEER CREEK STORM WATER MP	10,594.92	.00	.00	.00	
56-73-59	STORM DRAIN FUND BAD DEBT	.00	.00	.00	.00	
56-73-60	ADMINSTRATION SERVICES	45,360.00	60,473.00	146,123.00	85,650.00	
56-73-64	MOTOR POOL	6,003.00	8,000.00	8,000.00	.00	
56-73-71	TRANSFER TO GENERAL	22,131.00	29,500.00	29,500.00	.00	
	Total ADMINISTRATIVE & GENERAL:	84,088.92	97,973.00	183,623.00	85,650.00	
CAPITAL OUTLAY						
56-74-30	UNRESERVED FUND - SAVINGS	.00	108,192.00	18,192.00	90,000.00-	
56-74-33	DEPRECIATION EXPENSE	.00	.00	.00	.00	
	Total CAPITAL OUTLAY:	.00	108,192.00	18,192.00	90,000.00-	
	STORM DRAIN Revenue Total:	1,875,689.40	571,398.00	613,121.00	41,723.00	
	STORM DRAIN Expenditure Total:	239,870.92	571,398.00	609,994.00	38,596.00	
	Total STORM DRAIN:	1,635,818.48	.00	3,127.00	3,127.00	

Account Number	Account Title	2024-25 Current year Actual	2024-25 Current year Budget	Proposed Budget FY 2026	Change FY 2025 FY 2026	Notes
FIBER UTILITY FUND						
57-32-70	INTEREST INCOME	.00	.00	.00	.00	
Total :		.00	.00	.00	.00	
UTILITIES REVENUE						
57-37-49	RESIDENTIAL INTERNET SALES	1,264,959.18	1,862,599.00	1,884,552.00	21,953.00	
57-37-50	COMMERCIAL INTERNET SALES	.00	.00	27,000.00	27,000.00	
57-37-54	MANAGED WIFI	57,946.02	91,800.00	104,040.00	12,240.00	
57-37-55	TELEPHONE SERVICES	4,877.07	7,724.00	7,724.00	.00	
57-37-56	STATIC IP ADDRESS MANAGED	383.84	.00	.00	.00	
57-37-68	FIBER SUNDRY	.00	.00	.00	.00	
57-37-85	BOND 2020 FUNDS - FIBER PROJ	843.75	.00	.00	.00	
57-37-90	FIBER INFRASTRUCTURE (ENTE	.00	151,113.00	.00	151,113.00-	
Total UTILITIES REVENUE:		1,329,009.86	2,113,236.00	2,023,316.00	89,920.00-	
PRODUCTION						
57-70-11	SALARIES	445,990.46	572,121.00	591,491.00	19,370.00	
57-70-13	BENIFITS	214,200.05	321,050.00	322,634.00	1,584.00	
57-70-14	CLOTHING FIBER	1,387.50	3,500.00	3,650.00	150.00	
57-70-20	OFFICE SUPPLY AND EXPENSE	2,785.19	8,000.00	5,000.00	3,000.00-	
57-70-24	SUPPLIES	57,800.58	50,000.00	75,000.00	25,000.00	
57-70-25	EQUIPMENT MAINTENANCE	24,376.78	10,000.00	33,000.00	23,000.00	
57-70-26	BUILDING & GROUNDS MAINTEN	4,126.88	5,000.00	9,000.00	4,000.00	
57-70-27	UTILITIES	8,912.36	16,759.00	16,759.00	.00	
57-70-28	OTHER SERVICES	95,197.42	183,284.00	183,284.00	.00	
57-70-30	NEW INFRASTRUCTURE/BUILD	.00	.00	50,000.00	50,000.00	
57-70-33	PROFESSIONAL SERVICES	2,500.00	5,300.00	5,300.00	.00	
57-70-98	MOTOR POOL	30,159.00	40,204.00	40,204.00	.00	
57-70-99	BENEFIT EXPENSE	.00	.00	.00	.00	
Total PRODUCTION:		887,436.22	1,215,218.00	1,335,322.00	120,104.00	
ADMINISTRATIVE & GENERAL						
57-73-34	ADMINISTRATIVE SERVICES	67,950.00	90,589.00	241,936.00	151,347.00	
57-73-59	BAD DEBT EXPENSE	.00	.00	.00	.00	
Total ADMINISTRATIVE & GENERAL:		67,950.00	90,589.00	241,936.00	151,347.00	
CAPITAL OUTLAY						
57-74-11	SALARIES - START UP	89,746.44	.00	.00	.00	
57-74-20	2020 FIBER BOND PRINCIPAL	230,000.00	230,000.00	240,000.00	10,000.00	
57-74-23	2020 FIBER BOND INTEREST PAY	149,825.20	151,113.00	141,713.00	9,400.00-	
57-74-25	EQUIPMENT LEASE/LOAN	.00	.00	22,000.00	22,000.00	
57-74-43	DEPRECIATION	.00	.00	.00	.00	
57-74-50	FIBER CONSTRUCTION - PROJE	166,510.26	360,316.00	.00	360,316.00-	
57-74-51	FIBER BUILD - MISC	12,866.62	.00	.00	.00	
57-74-55	FIBER CONSTRUCTION-BUILD/LA	581.90	50,000.00	.00	50,000.00-	
57-74-60	FIBER CONSTRUCTION - VEHICL	21,781.72	16,000.00	.00	16,000.00-	

Account Number	Account Title	2024-25 Current year Actual	2024-25 Current year Budget	Proposed Budget FY 2026	Change FY 2025 FY 2026	Notes
	Total CAPITAL OUTLAY:	671,312.14	807,429.00	403,713.00	403,716.00-	
	FIBER UTILITY FUND Revenue Total:	1,329,009.86	2,113,236.00	2,023,316.00	89,920.00-	
	FIBER UTILITY FUND Expenditure Total:	1,626,698.36	2,113,236.00	1,980,971.00	132,265.00-	
	Total FIBER UTILITY FUND:	297,688.50-	.00	42,345.00	42,345.00	