



WORK SESSION 5:30 PM
REGULAR MEETING AGENDA
Mapleton City Council Meeting
Wednesday, June 11, 2025 at 6:00 p.m.
Mapleton City Council Chambers
125 W 400 N, Mapleton, UT 84664

WORK SESSION:

Consideration of potential changes to the City's zoning requirements for accessory buildings. **Sean Conroy, Assistant City Administrator/Community Development Director**

CALL TO ORDER—INVOCATION- PLEDGE OF ALLEGIANCE - MAYOR'S COMMENTS

PUBLIC FORUM: Members of the audience may bring to the attention of the Mayor and Council any item that is not on the agenda. Please sign in. Speakers are generally given two to three minutes, at the discretion of the Mayor, to address the Council. State law prohibits the Council from acting on items that do not appear on the agenda. **The Mayor reserves the right to amend the order of the agenda items and to delete items no longer required for consideration.**

PRESENTATION ITEMS:

- **Pioneer Days Executive Committee**
- **Oath of Office for Fire Engineer, Kevin Renfro**
- **Presentation from WCG regarding public outreach for the Transportation Master Plan.**

CONSENT AGENDA: Items on the consent agenda are routine in nature and do not require discussion or independent action. Members of the Council may ask to remove any items from the consent agenda to be considered individually. Unless that is done, one motion may be used to adopt all recommended actions. If the public has questions or comments regarding the consent agenda, please contact staff prior to the meeting.

1. Approval of City Council meeting minutes- May 21,2025
2. Consideration of a Resolution adopting the Fourth Amended and Restarted Interlocal Agreement for construction, use, and maintenance of joint Wastewater Treatment Facility and Joint Trunklines. **Bryce Oyler, Finance Director**
3. Consideration of a Resolution entering into an Interlocal Cooperation Agreement between Utah County and Mapleton City for an effort to aid the homeless. **Cory Branch, City Administrator**
4. Consideration of a Resolution to approve the contract with Twin D for the bid amount of \$60,200.00 for the 2025 Sewer Jetting and CCTV Maintenance project. **Seth Barrus, Assistant City Engineer**
5. Consideration of a Resolution to award the Design Contract for the Mapleton Bike Park to Sunrise Engineering. **Logan Miner, Parks and Recreation Director**
6. Consideration of a Resolution to award the 2025 Summer Crack Seal Project. **Rob Hunter, Public Works Director/City Engineering**

PUBLIC HEARING ITEMS:

7. Consideration of a Resolution amending the current Fiscal Year 2024-2025 Budget. **Bryce Oyler, Finance Director**
8. Consideration of a Resolution adopting the Fiscal Year 2025-2026 Budget, Position List and Fee Schedule. **Bryce Oyler, Finance Director**
9. Consideration of an Ordinance setting the compensation of Statutory Officers. **Bryce Oyler, Finance Director**
10. Consideration of a Resolution adopting the 2025-26 Certified Tax Rate as calculated by Utah County. **Bryce Oyler, Finance Director**

THIS AGENDA IS SUBJECT TO CHANGE WITH A MINIMUM OF 24 HOURS NOTICE

A copy of the agenda was posted at the City Offices June 5, 2025, at 1:00 pm also delivered to the Mayor, City Council members. In compliance with the Americans with Disabilities Act, the city will make reasonable accommodations to ensure accessibility to this meeting. If you need special assistance to participate in this meeting, please contact the City Recorder at 801-806-9106 at least three working days prior to the meeting.



WORK SESSION 5:30 PM
REGULAR MEETING AGENDA
Mapleton City Council Meeting
Wednesday, June 11, 2025 at 6:00 p.m.
Mapleton City Council Chambers
125 W 400 N, Mapleton, UT 84664

11. Consideration of a Resolution to approve interfund transfers from the Water Fund to the Capital Projects Fund of \$101,135, Sewer Fund to the Capital Projects Fund of \$135,835, PI Fund to the Capital Projects Fund of \$56,186, Storm Water Fund to the Capital Projects fund of \$20,227 to pay for current and future year vehicle replacements. *Bryce Oyler, Finance Director*
12. Consideration of a Resolution to adopt the Storm Water Master Plan. *Rob Hunter, Public Works Director/City Engineer*
13. Consideration of an Ordinance to Implement a Storm Water Impact Fee. *Rob Hunter, Public Works Director/City Engineer*
14. Consideration of an Ordinance to increase the Storm Water Utility Fee. *Rob Hunter, Public Works Director/City Engineer*

DISCUSSION ITEM:

15. A discussion item to review the Fraud Risk Assessment. *Bryce Oyler, Finance Director*

MAYOR, COUNCIL AND ADMINISTRATIVE REPORTS
ADJOURNMENT FROM REGULAR SESSION

CLOSED MEETING:

Mapleton City Council may adjourn the regular meeting and convene into a closed session pursuant to §52-4-205, as provided by Utah Code.



Camille Brown, City Recorder

The public is invited to participate in all Mapleton city council meetings. This meeting will also be streamed via You Tube at Mapleton City Meetings. There will be no public comment via You Tube viewing. The link for the meeting is: <https://www.youtube.com/channel/UCx8-QGmCOXWQOsZq8pGYrsAgenda>

THIS AGENDA IS SUBJECT TO CHANGE WITH A MINIMUM OF 24 HOURS NOTICE

A copy of the agenda was posted at the City Offices June 5, 2025, at 1:00 pm also delivered to the Mayor, City Council members. In compliance with the Americans with Disabilities Act, the city will make reasonable accommodations to ensure accessibility to this meeting. If you need special assistance to participate in this meeting, please contact the City Recorder at 801-806-9106 at least three working days prior to the meeting.

City Council Staff Report

Date:

June 11, 2025

Applicant:

Mapleton City Public Works

Location:

Citywide

Prepared By:

Rob Hunter, City Engineer/
Public Works Director

Public Hearing:

No

Attachments:**REQUEST**

A presentation item regarding public outreach for the Transportation Master Plan.

BACKGROUND & DESCRIPTION

In February, a contract was approved with WCG to prepare a Transportation Master Plan for Mapleton City. The purpose of the Transportation Master Plan is to guide City staff and developers as we plan, budget, and construct transportation projects for the 5-10 years and beyond.

WCG has been busy working on the Transportation Master Plan, including:

- Preparing a city-wide existing and future conditions traffic analysis
- Coordination with adjacent transportation stakeholders such as UDOT, Spanish Fork City, Springville City, Mountainland Association of Governments (MAG), and NEBO school district.
- Regular coordination meetings with City staff
- Initial identification of potential roadway connections, missing sidewalk locations, crash data, etc.
- Preparing an online StoryMap to inform residents and solicit public feedback.

EVALUATION

As part of the contract, WCG and Mapleton Public Works anticipate three City Council presentations (including this one):

- This June presentation will be a status update and presentation regarding the online public StoryMap and public outreach.
- The 2nd presentation is anticipated in August, to present results of initial public input and the resulting draft recommendations.
- In between the 2nd and 3rd City Council meeting, an Open House is anticipated to allow for final input on recommended projects.
- The 3rd presentation is anticipated in November, to present the prepared Transportation Master Plan with its final recommendations, projects and costs for final adoption.

At each City Council presentation, WCG and Mapleton Public Works will be seeking Council feedback.

RECOMMENDATION

Provide feedback regarding the Transportation Master Plan and outreach efforts.



City Council Staff Report

Date:

6/11/2025

Prepared By:

Bryce Oyler

Public Hearing:

No

Attachments:

Interlocal Agreement

REQUEST

Consideration of a resolution adopting the fourth amended and restated interlocal agreement for construction, use, and maintenance of joint wastewater treatment facility and joint trunklines.

BACKGROUND & DESCRIPTION

In 2004 Mapleton and Spanish Fork entered into an interlocal agreement for the use and maintenance of a joint wastewater treatment facility. The council approved the construction of a new wastewater treatment facility and Spanish Fork issued notes to Mapleton in the amount of \$22,000,000. This fourth amendment to the interlocal agreement corrects verbiage regarding the amount and repayment of those notes.

RECOMMENDATION

Approve a resolution adopting the fourth amended and restated interlocal agreement for construction, use, and maintenance of joint wastewater treatment facility and joint trunklines.

**FOURTH AMENDED AND RESTATED INTERLOCAL AGREEMENT FOR
CONSTRUCTION, USE, AND MAINTENANCE OF
JOINT WASTEWATER TREATMENT FACILITY AND JOINT TRUNKLINES**

This Agreement is made and entered into this ____ day of _____, 2025, by and between Spanish Fork City, and Mapleton City, both as Utah municipal corporations and public agencies under the Utah Interlocal Cooperation Act. The parties to this Agreement are sometimes referred to collectively herein as the “Cities” and separately as a “City.”

WITNESSETH

WHEREAS the Cities entered into an interlocal agreement for the use and maintenance of a joint wastewater treatment facility on February 19, 2004, which agreement was supplemented by that Addendum Contract dated May 17, 2005, which agreement was amended and restated by an Amended and Restated Inter-Local Agreement dated May 17, 2011, and by a Second Amended and Restated Interlocal Agreement for Construction, Use, and Maintenance of Joint Wastewater Treatment Facility and Joint Trunklines dated January 5, 2021, and by a Third Amended and Restated Interlocal Agreement for Construction, Use, and Maintenance of Joint Wastewater Treatment Facility and Joint Trunklines dated January 5, 2022 (collectively, “Prior Agreement”);

WHEREAS, pursuant to the terms of the Prior Agreement, the Cities jointly own a system for the transmission and disposal of wastewater sewage (the “System”);

WHEREAS, pursuant to the terms of the Prior Agreement, Spanish Fork owns the real property whereupon the existing Treatment Facility is located and owns 73.6% of the facility capacity, while Mapleton owns 26.4% of the Treatment Facility capacity;

WHEREAS an additional joint trunkline was commenced in 2016;

WHEREAS the Cities desire to construct a new wastewater treatment facility due to degrading infrastructure and government regulation, necessitating the need to further amend the Prior Agreement;

WHEREAS, based on the construction of the new Treatment Facility, the capacities for each City and the compensation to be paid therefore need to be adjusted; and

WHEREAS a cooperative effort from each City to provide for the sewage collection and treatment needs of the citizens is a basic underlying goal of the Cities;

NOW THEREFORE, in consideration of the mutual covenants and agreements contained herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

ARTICLE I DEFINITIONS

For the purposes of this Agreement the following terms shall have the respective meanings set forth below except where the context indicates otherwise:

1. ACT means the Interlocal Cooperation Act, Utah Code Annotated §11-13-1 et. seq. (1953 as amended).
2. AGREEMENT means this document, the ~~Fourth~~^{Third} Amended and Restated Interlocal Agreement for Construction, Use, and Maintenance of Wastewater Treatment Facility and Joint Trunklines.
3. ANNUAL BUDGET means the annual budget for the use, operation, and maintenance for the Treatment Facility and Joint Trunklines for each fiscal year. The Annual Budget shall specify the projected operation and maintenance expenses for the Treatment Facility and Joint Trunklines for the relevant fiscal year and any costs for repairs or improvements to them to be accomplished during the fiscal year.
4. BILLING PERIOD means a monthly period commencing on the first day of each month during the term of this Agreement, to and including the last day of that month.
5. CAPITAL COSTS means future costs and expenses incurred in any expansion of the Treatment Facility or any upgrade required by new regulation of the U.S. EPA or the State of Utah, including, but not limited to, all costs of construction, construction period interest costs, costs of architects and engineers, and other similar costs and expenses incurred by way of expansion to the Treatment Facility. It does not include the repair of any part of the Treatment Facility that is not required by new regulation. Only the growth-related costs of a repair or replacement may be considered a Capital Cost unless they are required by new regulation.
6. CITY or CITIES means Spanish Fork City or Mapleton City respectively, or both of them in plural.
7. CODE means the official compilation published and known as Utah Code Annotated (1953 as amended).
8. COLLECTION SYSTEM means the wastewater collector and interceptor pipeline system of each City which is owned and operated, or will be owned and operated exclusively by that City, separate and apart from the Treatment Facility, including service laterals, manholes, pump stations, flow-measuring devices and related appurtenances, excluding the Joint Trunklines.
9. EQUIVALENT RESIDENTIAL UNIT (ERU) means a unit of wastewater which incurs the same costs for operation and maintenance as the average volume of domestic wastes discharged from a single-family residence in the treatment works service area. An ERU is equivalent to 163 gallons per day, excluding infiltration, 0.629 pounds per day

Biochemical Oxygen Demand (BOD), and 0.629 pounds per day Total Suspended Solids (TSS).

10. FACILITIES means, collectively, the Treatment Facility and Joint Trunklines.
11. FISCAL YEAR means a period of twelve (12) consecutive months commencing on July 1st and ending on June 30th of the following year.
12. GOVERNING BODY means the duly elected mayor and city council of each CITY.
13. JOINT TRUNKLINE 1995 means that sewer trunkline running from the west side of the Union Pacific Railroad right of way at approximately 950 North 2550 East (Spanish Fork) to the connection with the existing Treatment Facility owned by Spanish Fork. Mapleton owns 61% of the Joint Trunkline 1995 and Spanish Fork owns 39% of the joint trunkline as shown on Exhibit A.
14. JOINT TRUNKLINE 2016 means that sewer trunkline running from the west side of the Union Pacific Railroad right of way at approximately 3150 East 100 South (Spanish Fork) to a point where it connects to the Joint Trunkline 1995 at 1789 East 970 North (Spanish Fork). Mapleton owns 65% of the joint trunkline 2016 and Spanish Fork owns 35% of the joint trunkline 2016 as shown on Exhibit B.
15. JOINT TRUNKLINE CAPACITY means the total volume of sewage capable of being transported to the Treatment Facility through the Joint Trunklines. For the purpose of this agreement, Capacity is defined as eighty five percent (85%) of the full pipe capacity, reserving fifteen percent (15%) for infiltration.
16. MAPLETON means Mapleton City, a municipal corporation and body politic located in Utah County, State of Utah.
17. OPERATION AND MAINTENANCE EXPENSES means, with respect to the Facilities, all expenses reasonably incurred in connection with the operation and maintenance of the Facilities, including:
 - a. Repairs and replacements (other than Capital Costs) of all existing equipment, buildings, and facilities necessary to keep the Facilities in efficient operating condition;
 - b. Costs incurred in preparing operating reports and other reports as may be required herein or by State or Federal Regulation;
 - c. Premiums on insurance for the Treatment Facility required herein;
 - d. Actual costs incurred by Spanish Fork in carrying out the duties and responsibilities specified in this Agreement, including all wages, overtime, third-

party contract expenses for equipment and other special services, employee benefits, general office overhead, administrative expenses and vehicle mileage, provided however that Spanish Fork costs to be included in Operation and Maintenance Expenses shall only be those fairly attributable to the operation of the Facilities, and not include costs attributable to any Collection System.

- e. Generally, all expenses, exclusive of depreciation, which under generally accepted accounting principles are properly allocated to operation and maintenance of the Facilities, but only such expenses as are reasonable and necessary to the efficient operation and maintenance of the Facilities shall be included.

- 18. ORDINANCE means a legislative enactment by a Governing Body of a City.
- 19. PRIOR AGREEMENT means the Inter-local Agreement for Construction, Use, and Maintenance of Joint Wastewater Facility entered into between the Cities, dated February 19th, 2004, as supplemented by that Addendum Contract entered into between the Cities, dated May 2005, the Amended and Restated Inter-local Agreement for Construction, Use, and Maintenance of Joint Wastewater Facility entered into between the Cities, dated May 17, 2011, and the Second Amended and Restated Interlocal Agreement for Construction, Use, and Maintenance of Joint Wastewater Treatment Facility and Joint Trunkline, dated January 5, 2021-, and the [Third Amended and Restated Interlocal Agreement for Construction, Use and Maintenance of Joint Wastewater Treatment Facility and Joint Trunkline, dated January 5, 2022.](#)
- 20. SPANISH FORK means Spanish Fork City, a municipal corporation and body politic located in Utah County, Utah.
- 21. TREATMENT FACILITY means collectively the existing wastewater treatment plant and the new wastewater treatment plant owned and operated by the Cities, including all screens, chambers, pumps, clarifiers, filters, digesters, basins, interconnecting pipes, outfall line, transfer structures, and other equipment and facilities.
- 22. TREATMENT FACILITY CAPACITY means the lesser of:
 - a. the total hydrologic volume of the Spanish Fork Treatment Plant, which the existing Treatment Facility is capable of processing, currently 5.0 million gallons per day, and the new Treatment Facility, which will be capable of processing 6.5 million gallons a day, annual average daily flow; or
 - b. the total biological volume which the Treatment Facility is capable of processing, based on the regulations on contaminant discharges, as set forth in the Treatment Facility UPDES permit issued by the State of Utah.

ARTICLE II TERMINATION OF PRIOR AGREEMENT

In order to accomplish the purposes of the Cities, given the addition of the Joint Trunkline 2016 and the construction of a new Treatment Facility, it is in the Cities' interests to terminate the Prior Agreement and replace it with this Agreement. The Prior Agreement shall be terminated upon the approval and execution of this Agreement by each City's Governing Body.

ARTICLE III JOINT TRUNKLINES

This Agreement affects the ownership interests of the Cities in the Joint Trunkline 1995 and the Joint Trunkline 2016 to reflect the percentages set forth in paragraphs 13 and 14 of Article I Definitions. O&M expenses incurred on the Joint Trunklines shall be paid for by the Cities in the same ratio as their ownership interest in the Joint Trunklines.

ARTICLE IV PURPOSE AND TERM OF AGREEMENT

- 4.1 Purpose. The purpose of this Agreement is to provide for: (i) the use, operation and maintenance of the Facilities for the mutual benefit of the Cities; (ii) to provide for an Advisory Group to give recommendations regarding the operation and maintenance of the Facilities; and (iii) the establishment of a system for sharing the costs and expenses related to the use, operation, and maintenance of the Facilities.
- 4.2 Term of Contract. This Contract shall be in full force and continue in effect for 50 years, unless terminated earlier by mutual agreement of the parties.

ARTICLE V OWNERSHIP OF TREATMENT FACILITIES AND PURCHASE OF CAPACITY

- 5.1 Ownership of Various Facilities. Spanish Fork shall retain all ownership interests in its Collection System. Mapleton shall retain all ownership interest in its Collection System. Except as set forth in paragraph 5.4, nothing herein shall be construed to grant to any City any ownership interest in property or assets of the other City.
- 5.2 Right to Use. Mapleton shall have the right and power during the term of this Agreement to connect its Collection System to the Joint Trunklines and thereby cause the sewage and wastewater from its residents and customers to be transmitted to the Treatment Facility for treatment, pursuant to the terms of this agreement.
- 5.3 Funding of the New Treatment Facility. Spanish Fork shall obtain funding for the construction of the new Treatment Facility in the form of cash and a municipal bond. Mapleton shall make annual payments as more specifically set forth in Exhibit C attached hereto, which amount is equal to their proportionate share of the bond, to be used by Spanish Fork for debt service payment of the bond. Notwithstanding anything in this Agreement elsewhere contained, the payments to be paid by Mapleton to Spanish Fork in

this Agreement shall be payable out of the revenues of Mapleton's sewer system. In no event shall the payments be deemed or construed to be a general indebtedness of Mapleton or payable from any funds of Mapleton other than those derived from the operation of Mapleton's sewer system. The net revenues from Mapleton's sewer system are pledged to secure the payments hereunder. Mapleton may, in its sole discretion, but without obligation and subject to the constitution, laws, and budgetary requirements of the State of Utah, make available funds to defray any insufficiency of sewer revenues to make the payments called for in this Agreement; provided, however, Mapleton has not covenanted and cannot covenant to make those funds available and has not pledged any of such funds for the payments called for under this Agreement. Mapleton shall not increase its portion of the bond payment until such time as the bond is callable. Mapleton shall provide coverage funds to Spanish Fork City in the amount of \$1,686,195, which amount is equal to one and a half (1.5) times its proportionate share of one annual payment of the bond, to be used by Spanish Fork in a rate stabilization fund to provide coverage for the bond. The coverage funds shall be placed in an interest bearing account for the full term of the bond. Upon the final bond payment, Mapleton's coverage funds and any interest accrued shall be returned to Mapleton. As Mapleton is not providing any cash to the new Treatment Facility, it shall be responsible to pay any arbitrage penalties if incurred. Mapleton pledges the net revenues of its sewer system to pay coverage funds.

- 5.4 Purchase by Mapleton. Subject to the provisions of paragraph 6.1(a), and as provided by the Prior Agreement, Mapleton purchased from Spanish Fork twenty percent (20%) of the new Treatment Facility, including land, for the purchase price of twenty percent (20%) of the capital costs ("Purchase Price"). Mapleton shall receive a credit of 20% of any grant proceeds received for the benefit of the Treatment Facility. A deposit of \$18,000,000 has been made by Mapleton to Spanish Fork City in the project construction fund. Concurrent with the execution of this Agreement, Mapleton shall execute in favor of Spanish Fork a promissory note secured by the net revenues of Mapleton's sewer system whereby it promises to pay the Purchase Price in monthly installments. (The form of promissory note is attached as Exhibit C). If Mapleton's 20% share of the capital costs at the end of construction of the new Treatment Facility differs from \$18,000,000, the Purchase Price shall be adjusted accordingly. The Cities agree to amend the promissory note to reflect the final Purchase Price. If Mapleton's 20% share of capital costs at the end of construction is less than \$18,000,000, the difference shall be given as a credit toward a future bond payment under this Agreement. The credited amount shall be placed in an interest-bearing account and shall be used towards Mapleton's share of the next bond payment. If Mapleton's 20% share of the capital costs is greater than \$18,000,000, the Cities agree to amend the Agreement to account for the difference.
- 5.5 As part of the bond financing for the new Treatment Facility, the Cities are required to deposit funds into a rate stabilization fund to ensure coverage. In Fiscal Year 2022 Mapleton shall pay Spanish Fork \$1,685,145. Spanish Fork shall contribute \$1,114,855. Spanish Fork shall deposit both amounts into a separate interest-bearing account. The rate-stabilization amount contributed by Mapleton shall be returned to Mapleton, with

interest, once it is no longer needed, which is currently estimated to be in Fiscal Year 2032.

- 5.6 2011 Purchase by Mapleton. Pursuant to the Prior Agreement, Mapleton owes Spanish Fork \$2,800,000.00, which was to be paid in full on or before April 30, 2026. Mapleton agrees to pay three annual installments of \$933,333 in each of the fiscal years ending in 2025, 2026, and 2027 from the net revenues of Mapleton's sewer system. Interest shall not be charged. Each annual payment shall be due April 30 of the fiscal year in which it is scheduled.

ARTICLE VI EXCEEDING OR ADJUSTMENTS TO TREATMENT FACILITY CAPACITIES

6.1 Adjustments to capacities.

- a. If either City's wastewater needs require capacity beyond its capacity share allocated at the new Treatment Facility, the cost of expansion shall be paid solely by that City and the additional capacity created shall be owned by that City. The ownership interests shall be adjusted to reflect the new capacity. The other City not requiring the capacity expansion, at its option, may participate with the City requiring the expansion of capacity to the new Treatment Facility at which time each City shall pay for the capital costs of such expansion on the same ratio of each city's capacity within the expanded portion of the plant. The City not requiring the capacity expansion may not prevent the other City from undertaking a capacity expansion and shall have no financial obligation for expansion of the new Treatment Facility, if such expansion is done based solely on the other City's need.
- b. In the event expansion to the new Treatment Facility is required by government regulation, each City shall pay for the capital costs of such expansion on the same ratio of each City's capacity to the total new Treatment Facility Capacity. Any regulatory fines or penalties incurred shall be paid by the City causing the same. In the event the cause cannot be determined, the fines or penalties shall be paid based upon the same ratio of each City's capacity to the total new Treatment Facility Capacity.
- c. Any expansion to the new Treatment Facility shall be based on the Spanish Fork City Wastewater Master Plan.
- d. Neither City may prevent the other from undertaking a Treatment Facility capacity increase. Such increases shall require an adjustment of the ownership interests in the Treatment Facility as provided in Section 6.3.

6.2 Exceeding capacities. In the event that either City exceeds its capacity, the other's

capacity may be used until unavailable (when the other City needs such capacity). If the new Treatment Facility Capacity is ever exceeded, the City that is using more capacity than owned shall do the following:

- a. Cease issuance of building permits that require a new connection to the Collection System.
 - b. Be responsible for all regulatory fines and/or penalties due as a result of exceeding capacities.
 - c. Be responsible for all costs of remediation, labor, and materials to correct the problem.
 - d. Be responsible for all attorneys' fees incurred in defending any regulatory action.
 - e. Pay for and begin immediately the design and construction of the next new Treatment Facility capacity project with or without the participation of the other City according to article 6.1.a.
- 6.3 Adjustment of ownership. If the Treatment Facility Capacity is adjusted the ownership interests shall be adjusted to reflect each City's proportionate share of ownership in the new Treatment Facility Capacity. As set forth in Article 9, the Advisory Group shall meet to consider amendments to the Agreement and execution of deeds reflecting the new ownership proportion.

ARTICLE VII OPERATION AND MAINTENANCE OF THE TREATMENT FACILITY AND JOINT TRUNKLINES

- 7.1 Duties and Responsibilities of Spanish Fork City. Spanish Fork shall be the operator of the Facilities and shall have the following duties:
- a. Management. Spanish Fork shall have sole and exclusive responsibility for the day-to-day management of the Facilities.
 - b. Operation and Maintenance. Spanish Fork shall be responsible for the operation and maintenance of the Facilities and shall employ competent and experienced personnel or train such personnel for the Facilities and shall use its best efforts to operate and maintain the Facilities at all times in good repair and condition, and in such a manner that the operating efficiency thereof shall conform to the standards set by Federal, State, and Local law.
 - c. Compliance with Laws. In operating and maintaining the Facilities, Spanish Fork shall comply in every respect with each applicable Federal, State, or Local law regulating the safe, sanitary, and healthful operation of the Facilities, and Spanish

Fork shall make every reasonable effort to prevent a shutdown or bypass of the Facilities, or an imposition of penalty by any governmental authority because of a failure to meet or otherwise comply with applicable laws and regulations. If such reasonable effort has been made, but notwithstanding, there is a penalty or requirement imposed by any authorized government authority, the penalty or cost of compliance shall be considered as part of the operation and maintenance expense of the Facilities.

- d. Insurance. In operating and maintaining the Facilities, Spanish Fork shall obtain and maintain insurance, including but not limited to worker's compensation insurance and public liability insurance in such amounts and to such extent it is customarily carried by other operating utilities of the same type. The cost of such insurance shall be considered an operations and maintenance expense of the Facilities. In the event of any loss or damage to any part of the Facilities, insurance proceeds shall be used for the purpose of restoring or replacing the property lost or damaged.
- e. Expenditures. Spanish Fork shall use its best efforts to keep the Operation and Maintenance Expenses related to the Facilities within the amounts established in the Annual Budget and shall make no expenditures or incur any obligation in excess of amounts established in the Spanish Fork Annual Budget without revision of the budget.
- f. Collections. Spanish Fork shall collect from Mapleton, on a monthly basis, Mapleton's proportionate share of Operation and Maintenance Expenses relating to the Facilities in accordance with this Agreement, and shall apply those payments against the budget. Actual Operation and Maintenance expenses shall be trued up at the end of each budget year.
- g. Maintain Records. Spanish Fork shall maintain accurate detailed records relating to the Facilities, including but not limited to flow-measuring records, materials, supplies, and payroll records for personnel employed by Spanish Fork City. Spanish Fork City shall make those records available for inspection at reasonable times to the Advisory Group and the Governing Body of Mapleton.
- h. Budget Preparation. Spanish Fork shall prepare and provide a proposed budget for the next fiscal year by April 1st of each year. Spanish Fork will make available, upon request, a copy of the monthly financial report for the Treatment Facility. The expenses incurred in compiling each report shall be regarded as an Operation and Maintenance expense of the Facilities.

- 7.2 Pretreatment. Spanish Fork shall administer the pretreatment program for both Cities. Mapleton shall require all residents and businesses to adhere to the pretreatment requirements outlined in Spanish Fork City Municipal Code §13.24. et. seq. (Wastewater Utility) by adopting code at least as stringent as the cited Spanish Fork City Municipal

Code. Mapleton shall require all non-residential businesses to submit the Spanish Fork City Pretreatment Questionnaire and shall ensure that all pretreatment requirements are met prior to approving a site plan or building permit.

ARTICLE VIII CHARGES FOR OPERATION AND MAINTENANCE EXPENSES

- 8.1 Sharing of Expenses. All actual operation and maintenance expenses related to the Treatment Facility shall be paid on a monthly basis by Mapleton in a ratio determined as follows:
- a. A meter shall be installed where the Joint Trunkline 1995 and the Joint Trunkline 2016 each cross the DRGW railroad tracks to measure total flow and contaminate strength from Mapleton's collection system. Mapleton shall own and maintain these meters. Spanish Fork shall read the flow meters monthly for billing and sample for contaminant strength quarterly.
 - b. A meter has been installed at the intake to the Treatment Facility. Spanish Fork shall own and read this meter. Mapleton may check the readings for accuracy.
 - c. Mapleton shall be responsible to pay to Spanish Fork for the operation of the Treatment Facility on the ratio of Mapleton's flow as metered at the crossing of the DRGW tracks, to the total flow, as measured at the Treatment Facility intake.
- 8.2 Payments to Spanish Fork City. Mapleton shall pay to Spanish Fork the monthly service charge described in Section 8.1 of this Agreement within twenty (20) days after receiving the bill. Mapleton covenants that the rates for all sewer service supplied by the Mapleton sewer system to its inhabitants and customers shall be sufficient for the retirement or redemption of the Note and any bonded indebtedness of Mapleton secured by the net revenues of its sewer system, provided such rates must be reasonable rates for the type, kind, and character of the service rendered. There shall be no free service and there shall be charged against all users of the system, including the Issuer, such rates and amounts as shall be sufficient to produce Net Revenues that are equal to 125% of annual debt service on the note and all bonded indebtedness of Mapleton that is secured by the net revenues of its sewer system. All revenues, including those received from the issuer, shall be subject to distribution for the payment of the cost of operating and maintaining the system, and the payment of the note all other indebtedness secured by the net revenues of Mapleton's sewer system. Balances held in the Mapleton Revenue Fund on the last day of each Fiscal Year shall be considered to be revenues available for the next Fiscal Year. If Mapleton fails to pay the full amount due and owing within ten (10) days after the due date thereof, the unpaid balance shall bear an interest rate of one percent (1.0%) per month until paid in full, and all subsequent payments received shall be applied first to interest and then to principal.

- 8.3 Breach of Agreement. In the event of a breach of this agreement, the non-breaching party shall be entitled to recover its costs and attorneys fees incurred in enforcing the terms hereof. In the event a dispute that the parties cannot amicably resolve, a court of competent jurisdiction in Utah County, or any alternative dispute resolution method agreed upon by the parties may be used to resolve the dispute.

ARTICLE IX ADVISORY GROUP

- 9.1. Advisory Group. An advisory group shall be created for the purpose of monitoring the number of hookups available allowed, as set forth in paragraph 6.2, discussing problems, policies, revenues, expenditures, and any other matters affecting the operation of the Facilities.
- a. Number of Representatives. The Advisory Group shall consist of five members, three of whom shall be representatives from Spanish Fork and two from Mapleton.
 - b. Advisory Group Member Selection. Each City's members shall be selected and approved by its Governing Body.
 - c. Removal or Disability. Each City may remove any of its members with or without cause. Upon such removal or in the event of resignation, a successor shall be appointed for the remainder of that term, by the City who had appointed the member who is no longer serving.
- 9.2. Duties of Advisory Group. The Advisory Group shall study and make recommendations regarding operation, maintenance, and improvement of the Facilities. The Advisory Group shall also recommend amendments to budgets, amendment to the Agreement, and changes to the proportionate ownership of the Facilities, when such are appropriate. The conclusions, recommendations, or information emanating from a meeting of the Advisory Group shall be presented to the Governing Bodies of the Cities for their consideration. It is understood, however, that the function of the group is to further the cooperation between the Cities and to render advisory assistance, but in no way to limit the rights of ownership to the Facilities set forth herein, or to make binding recommendations, but shall be advisory only.

ARTICLE X BUY BACK PROVISIONS

- 10.1 Mapleton System.
- a. The parties acknowledge Mapleton's significant capital contributions towards the Treatment Facility and Joint Trunklines, and that Mapleton may one day need to construct its own sewer treatment system. If Mapleton decides to construct its own

sewer treatment system, it may terminate this agreement and negotiate with Spanish Fork the amount of reimbursement it will receive for its capital contributions, based upon the depreciation of the facilities, their condition, and value.

- b. If Mapleton decides to construct its own sewer treatment system, it may phase out of the Spanish Fork Treatment Facility, but must eventually take all of its sewerage into a different system. Any such phasing may not take longer than five years. As Mapleton phases out of the Treatment Facility, it may make additional capacity available to Spanish Fork. Once Mapleton is no longer using its allotted capacity, in whole or in part, Spanish Fork shall begin to reimburse Mapleton its contributions towards capital facilities in proportion to the amount Mapleton has reduced its allotted capacity. For example, if Mapleton reduces its use of its allotted capacity by 10%, Spanish Fork shall begin to reimburse Mapleton for 10% of its investment in capital facilities.
- c. Mapleton shall give one year written notice to Spanish Fork of its intent to construct its own sewer treatment system or to withdraw from the Treatment Facility, and thereby terminate this agreement. However, Mapleton may not terminate this Agreement if there is debt still outstanding.
- d. Unless otherwise agreed to by the parties, the reimbursement period shall be 10 years and shall commence 30 days from the date Mapleton makes additional capacity available. Spanish Fork shall make a down payment of 25% and pay the balance in 10 annual installments. Upon full reimbursement being made, Mapleton shall relinquish its ownership interest by conveying a deed to Spanish Fork for Mapleton's share in the Treatment Facility and Spanish Fork shall become the sole owner of the Treatment Facility.
- e. No interest shall accrue on any money owed to Mapleton by Spanish Fork during the reimbursement period.

ARTICLE XI MISCELLANEOUS PROVISIONS

- 11.1 Adoption of Ordinances. Each City agrees to adopt and enforce such ordinances as are reasonably necessary to permit the purposes of this Agreement to be accomplished. Mapleton further agrees to maintain an ordinance in substantially the same format and content as Spanish Fork City Municipal Code §13.24. et. seq. (Wastewater Utility). Mapleton further agrees to be subject to the provisions of §13.24. et seq. (Wastewater Utility)
- 11.2 Joint Cooperation. The Cities hereby agree to cooperate with each other in the planning for the future capital improvements to the Facilities or the construction of facilities for the joint use of the Cities. The installation of such capital improvements or new facilities and costs to be assumed by each city with respect thereto shall be reviewed with the Advisory

Group. The Advisory Group shall make a recommendation on whether the improvements shall be subject to provisions of a separate written agreement between the Cities.

- 11.3 Authorized Agreement. Each City hereby represents and warrants that its Governing Body has taken all action as required by law to approve this Agreement and to authorize execution of this Agreement on behalf of that City.
- 11.4 Force Majeure. In case by reason of force majeure, either City shall be rendered unable wholly, or in part, to carry out its obligations under this Agreement, other than the obligation of each City to make the payments required under the terms hereof, then such party shall give notice and full particulars of such force majeure in writing to the other party within a reasonable time after occurrence of the event or cause relied on, and the obligations of the party giving such notice, so far as they are affected by such force majeure, shall be suspended during the continuance of the inability then claimed, but for no longer period, and such party shall endeavor to remove and overcome such inability with reasonable dispatch. The term "force majeure" as employed herein shall mean acts of God, strikes, lockouts, or other industrial disturbances, acts of a public enemy, an order from any kind of the government of the United States or the State of Utah, insurrections, riots, epidemics, landslides, lightning, earthquakes, fire, hurricanes, storms, floods, washouts, restraint of government and people, civil disturbance, explosions, breakage, accidents to machinery or collection line, or the partial or complete inability of Spanish Fork to treat and dispose of such wastewater on account of any other cause not reasonably within the control of Spanish Fork.
- 11.5 Miscellaneous Provisions.
- a. This Agreement shall be governed by and construed under the laws of the State of Utah.
 - b. The Cities shall not be deemed to be partners or joint venturers in any manner in the use or operation of the Facilities.
 - c. Spanish Fork shall be responsible for ascertaining and overseeing compliance by the Facilities with all government requirements, including in particular those of the Department of Environmental Quality and the United States Environmental Protection Agency. No separate legal entity is established under the terms of the Interlocal Cooperation Act.
 - d. This Agreement may be amended from time to time by mutual written Agreement between the Cities, provided that said amendment does not jeopardize or adversely affect any notes, bonds, or other instruments relating to the financing of the construction of the Facilities or the Collection System of either City, and that it does not invalidate or adversely affect the operation or use of the Facilities.

- e. If any provision of this Agreement is determined by a court of competent jurisdiction to be void, voidable, or unenforceable, the validity and enforceability of the remaining provisions of this Agreement shall not be affected thereby.
- f. No City may assign its rights or duties under this Agreement without the prior written consent of the other City.
- g. Spanish Fork will maintain ownership of all treated wastewater. In the event of sale or lease, the proceeds shall be used to reduce the operation and maintenance expenses of the Facilities.

IN WITNESS WHEREOF, the parties have set their hands on the date and the year above written.

[signatures follow]

SPANISH FORK CITY by:

MIKE MENDENHALL, Mayor

Attest:

Tara Silver, City Recorder

Approval as to form and compliance with Utah law:

Vaughn R. Pickell, City Attorney

MAPLETON CITY by:

DALLAS HAKES, Mayor

Attest:

Camille Brown, City Recorder

Approval as to form and compliance with Utah law:

Eric Todd Johnson, City Attorney

EXHIBIT A
JOINT TRUNKLINE 1995

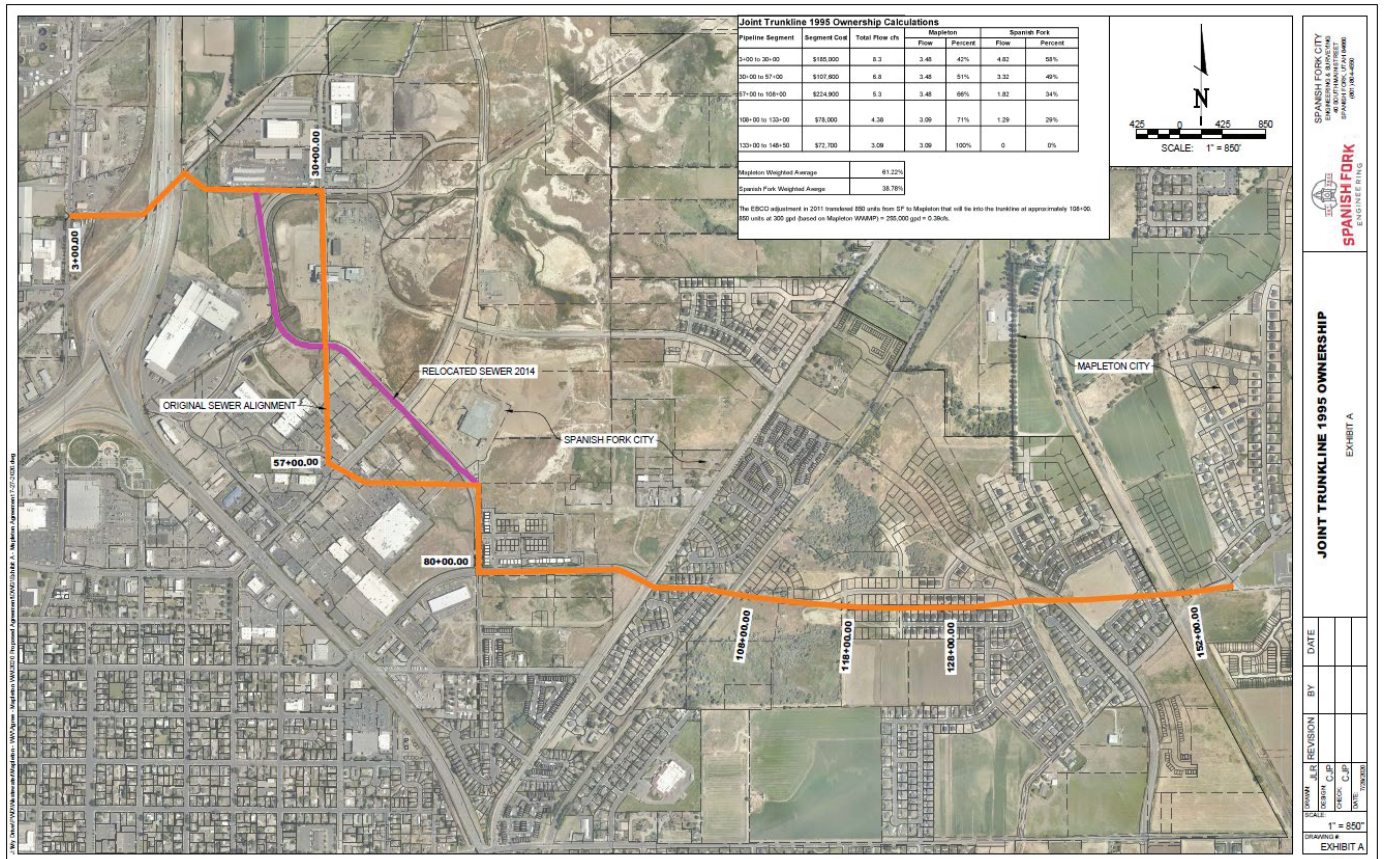


EXHIBIT B
JOINT TRUNKLINE 2016

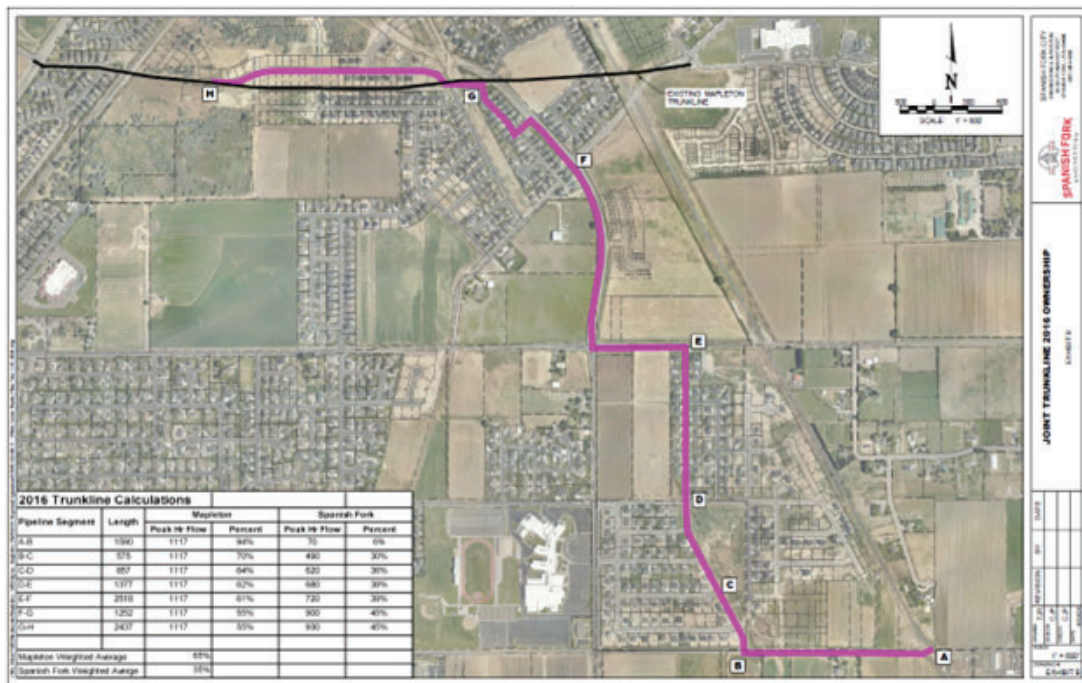


EXHIBIT C
FORM OF PROMISSORY NOTE

~~\$15,955,000~~

~~Spanish Fork, Utah~~

~~20~~

~~1. In Installments as herein stated, for value received, Mapleton City, a Utah municipal corporation, hereinafter referred to as "Maker," promises to pay to Spanish Fork City, a Utah municipal corporation, hereinafter referred to as "Holder," the principal sum of Fifteen Million Nine Hundred Fifty-five Thousand Dollars (\$15,955,000), with interest from the date hereof on unpaid principal at the rate of 1.635246% per annum (true interest cost), said principal and interest being payable as follows:~~

Due Date	Annual Amount (principal and interest)
03/01/2021	\$ 302,522.44
03/01/2022	528,680.00
03/01/2023	528,680.00
03/01/2024	1,123,430.00
03/01/2025	1,117,305.00
03/01/2026	1,119,680.00
03/01/2027	1,120,305.00
03/01/2028	1,119,180.00
03/01/2029	1,121,180.00
03/01/2030	1,121,180.00
03/01/2031	1,124,055.00
03/01/2032	1,119,430.00
03/01/2033	1,122,630.00
03/01/2034	1,124,130.00
03/01/2035	1,120,565.00
03/01/2036	1,121,650.00
03/01/2037	1,116,400.00
03/01/2038	1,120,750.00
03/01/2039	1,119,650.00
03/01/2040	1,123,100.00
03/01/2041	1,121,100.00
TOTAL	\$ 21,535,602.44

~~Mapleton shall make 12 monthly payments for each annual payment, each monthly payment being one twelfth (1/12) of the listed annual payment ("Monthly Payment"). Each Monthly Payment shall be due on the first day of the month. The first Monthly Payment shall be due 12 months prior to the Annual Amount due date so that 12 months of Monthly Payments shall be made before the Annual Amount is due. Mapleton shall also pay 20% of~~

~~the Trustee's fees on the bond, which amount shall be billed by Spanish Fork. A late payment penalty of one and one half percent (1.5%) per month of any payment due shall be assessed against the Maker if said Monthly Payment has not been received by Holder within thirty (30) days of the due date. Each payment shall be credited first to any late payments due, then to accrued interest due and the remainder to principal.~~

~~2. Maker may not prepay the amounts required herein except as allowed in the bond documents.~~

~~3. When all the sums payable pursuant to the terms of this Note have been paid in full, Holder shall surrender this Note to Maker marked paid in full.~~

~~4. Notwithstanding anything in this Note elsewhere contained, the payments to be paid by Mapleton to Spanish Fork in this Note shall be payable out of the revenues of the Mapleton sewer system. In no event shall the payments be deemed or construed to be a general indebtedness of Mapleton or payable from any funds of Mapleton other than those derived from the operation of Mapleton's sewer system. The net revenues from Mapleton's sewer system are pledged to secure the payments hereunder.~~

~~5. In the event that any payment under this Note is not made, or any obligation provided to be satisfied or performed under this Note is not satisfied or performed at the time and in the manner required. Holder, at its option and without notice or demand, may declare the entire principal balance, all amounts of accrued interest and all other amounts then due under the terms of this Note immediately due and payable, however such accelerated payment demand shall not alter the pledge of net revenues from the Mapleton sewer system and shall not entitle Holder to any other funds or monies from Mapleton.~~

~~6. In the event that any payment under this Note is not made, or any obligation provided to be satisfied or performed under this Note is not satisfied or performed at the time and in the manner required, the defaulting party shall pay any and all costs and expenses (regardless of the particular nature thereof) which may be incurred by the Maker or Holder hereof in connection with the enforcement of any rights under this Promissory Note, including, without limitation, court costs and reasonable attorney's fees.~~

~~7. The Maker and endorser hereof waive presentment for payment, protest, demand, notice of protest, notice of dishonor and notice of nonpayment and expressly agree that this Note or any payment hereunder may be extended from time to time by the Holder hereof without in any way affecting the liability of such parties. No course of dealing between the Maker and Holder in exercising any rights hereunder, shall operate as a waiver of rights of Holder.~~

~~8. This Note shall inure to the benefit of and shall be binding upon respective successors and assigns of the Maker and Holder.~~

~~9. This Note shall be construed in accordance with the laws of the State of Utah.~~

~~10. In this Note, whenever the context requires, the masculine gender includes the feminine and/or neuter, and the singular number includes the plural.~~

**ALL-INCLUSIVE PROMISSORY NOTE SECURED BY
THE NET REVENUES OF MAPLETON'S SEWER SYSTEM**
(Installment Note, Interest Included)

Spanish Fork, Utah

_____, 20____

1. In Installments as herein stated, for value received, Mapleton City, a Utah municipal corporation, hereinafter referred to as "the Maker," promises to pay to Spanish Fork City, a Utah municipal corporation, hereinafter referred to as "the Holder," the principal sum of Fifteen Million Nine Hundred Fifty-five Thousand Dollars (\$15,955,000), based on the debt schedule as referenced in the bond documents for the Sewer Revenue Bonds, Series 2020, and Five Million One Hundred Forty Five Thousand Dollars (\$5,145,000), based on the debt schedule as referenced in the bond documents for the Sewer Revenue Bonds, Series 2024A, and Nine Hundred Thousand Dollars (\$900,000) based on the debt schedule as referenced in the bond documents for the Sewer Revenue Bonds, Series 2024B, which were exclusively issued by the Holder. Zions Bank provided a carve-out debt service schedule for the benefit and convenience only of the Holder and Maker, as shown on the next page. The principal sum of the Promissory Note between the Maker and the Holder is derived from the carve-out schedule. The Maker has no legal obligation to Zions Bank, as it relates to this bond issuance. Any reference made to the Bonds is therefore informational only.

Monthly Deposits. The Maker shall make monthly contributions to an interest-bearing trust account, managed by the Holder, equal to 1/6 of the subsequent semiannual payment per the debt schedule ("Monthly Contribution"). Each Monthly Contribution shall be due on the first day of the month. For example, for each of the months April – September 2024, the Maker shall deposit 1/6 (\$147,348.33) of the September 1, 2024, debt service payment of \$884,090. A late payment penalty of one-and one-half percent (1.5%) per month of any deposit due shall be assessed against the Maker if said Monthly Contribution has not been received by Holder within thirty (30) days of the due date. Each contribution shall be credited first to any late contributions due, then to accrued interest due, and the remainder to principal. Interest earned while in the trust account shall be owed to the Maker. If the Holder uses, at its discretion, funds from the Debt Service Reserves to satisfy the late payment, the Maker is required to replenish any amounts used within thirty (30) days.

Trustee Fees. The Maker shall reimburse 20% of the Trustee's Fees, which relate to and are periodically charged from the Series 2020 Bonds, which amount shall be billed by the Holder. Support for the Trustee's Fees shall be provided by the Holder to the Maker upon invoice.

Debt Service Reserve. As required by a previous agreement, during the fiscal year ended June 30, 2022, the Maker deposited \$1,685,145. The Holder deposited this amount into a separate interest-bearing account. This amount, including any and all related interest, shall be returned to the Maker once all scheduled debt service payments have been made by the Maker, based on the previously shown herein. As stated previously, if the Holder uses, at its discretion, funds from the Debt Service Reserves to satisfy a late payment by the Maker, the Maker is required to replenish any amounts used within thirty (30) days. The Holder shall provide to the Maker copies of the monthly reserve statements.

Series 2020

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
08/05/2020	-	-	-	-	-
03/01/2021	-	-	302,522.44	302,522.44	302,522.44
09/01/2021	-	-	264,340.00	264,340.00	-
03/01/2022	-	-	264,340.00	264,340.00	528,680.00
09/01/2022	-	-	264,340.00	264,340.00	-
03/01/2023	-	-	264,340.00	264,340.00	528,680.00
09/01/2023	610,000.00	5.000%	264,340.00	874,340.00	-
03/01/2024	-	-	249,090.00	249,090.00	1,123,430.00
09/01/2024	635,000.00	5.000%	249,090.00	884,090.00	-
03/01/2025	-	-	233,215.00	233,215.00	1,117,305.00
09/01/2025	670,000.00	5.000%	233,215.00	903,215.00	-
03/01/2026	-	-	216,465.00	216,465.00	1,119,680.00
09/01/2026	705,000.00	5.000%	216,465.00	921,465.00	-
03/01/2027	-	-	198,840.00	198,840.00	1,120,305.00
09/01/2027	740,000.00	5.000%	198,840.00	938,840.00	-
03/01/2028	-	-	180,340.00	180,340.00	1,119,180.00
09/01/2028	780,000.00	5.000%	180,340.00	960,340.00	-
03/01/2029	-	-	160,840.00	160,840.00	1,121,180.00
09/01/2029	820,000.00	5.000%	160,840.00	980,840.00	-
03/01/2030	-	-	140,340.00	140,340.00	1,121,180.00
09/01/2030	865,000.00	5.000%	140,340.00	1,005,340.00	-
03/01/2031	-	-	118,715.00	118,715.00	1,124,055.00
09/01/2031	900,000.00	4.000%	118,715.00	1,018,715.00	-
03/01/2032	-	-	100,715.00	100,715.00	1,119,430.00
09/01/2032	940,000.00	4.000%	100,715.00	1,040,715.00	-
03/01/2033	-	-	81,915.00	81,915.00	1,122,630.00
09/01/2033	970,000.00	2.000%	81,915.00	1,051,915.00	-
03/01/2034	-	-	72,215.00	72,215.00	1,124,130.00
09/01/2034	985,000.00	1.800%	72,215.00	1,057,215.00	-
03/01/2035	-	-	63,350.00	63,350.00	1,120,565.00
09/01/2035	1,005,000.00	2.000%	63,350.00	1,068,350.00	-
03/01/2036	-	-	53,300.00	53,300.00	1,121,650.00
09/01/2036	1,020,000.00	2.000%	53,300.00	1,073,300.00	-
03/01/2037	-	-	43,100.00	43,100.00	1,116,400.00
09/01/2037	1,045,000.00	2.000%	43,100.00	1,088,100.00	-
03/01/2038	-	-	32,650.00	32,650.00	1,120,750.00
09/01/2038	1,065,000.00	2.000%	32,650.00	1,097,650.00	-
03/01/2039	-	-	22,000.00	22,000.00	1,119,650.00
09/01/2039	1,090,000.00	2.000%	22,000.00	1,112,000.00	-
03/01/2040	-	-	11,100.00	11,100.00	1,123,100.00
09/01/2040	1,110,000.00	2.000%	11,100.00	1,121,100.00	-
03/01/2041	-	-	-	-	1,121,100.00
Total	\$15,955,000.00	-	\$5,580,602.44	\$21,535,602.44	-

Yield Statistics

Bond Year Dollars	\$199,372.31
Average Life	12.496 Years
Average Coupon	2.7990861%
Net Interest Cost (NIC)	1.7291644%
True Interest Cost (TIC)	1.6318246%
Bond Yield for Arbitrage Purposes	1.5603402%
All Inclusive Cost (AIC)	1.6783466%

IRS Form 8038

Net Interest Cost	1.5551753%
Weighted Average Maturity	12.009 Years

Series 2024A

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
04/11/2024	-	-	-	-	-
09/01/2024	-	-	94,402.78	94,402.78	-
03/01/2025	-	-	121,375.00	121,375.00	215,777.78
09/01/2025	155,000.00	5.000%	121,375.00	276,375.00	-
03/01/2026	-	-	117,500.00	117,500.00	393,875.00
09/01/2026	160,000.00	5.000%	117,500.00	277,500.00	-
03/01/2027	-	-	113,500.00	113,500.00	391,000.00
09/01/2027	170,000.00	5.000%	113,500.00	283,500.00	-
03/01/2028	-	-	109,250.00	109,250.00	392,750.00
09/01/2028	180,000.00	5.000%	109,250.00	289,250.00	-
03/01/2029	-	-	104,750.00	104,750.00	394,000.00
09/01/2029	190,000.00	5.000%	104,750.00	294,750.00	-
03/01/2030	-	-	100,000.00	100,000.00	394,750.00
09/01/2030	200,000.00	5.000%	100,000.00	300,000.00	-
03/01/2031	-	-	95,000.00	95,000.00	395,000.00
09/01/2031	210,000.00	5.000%	95,000.00	305,000.00	-
03/01/2032	-	-	89,750.00	89,750.00	394,750.00
09/01/2032	220,000.00	5.000%	89,750.00	309,750.00	-
03/01/2033	-	-	84,250.00	84,250.00	394,000.00
09/01/2033	230,000.00	5.000%	84,250.00	314,250.00	-
03/01/2034	-	-	78,500.00	78,500.00	392,750.00
09/01/2034	240,000.00	5.000%	78,500.00	318,500.00	-
03/01/2035	-	-	72,500.00	72,500.00	391,000.00
09/01/2035	255,000.00	5.000%	72,500.00	327,500.00	-
03/01/2036	-	-	66,125.00	66,125.00	393,625.00
09/01/2036	270,000.00	5.000%	66,125.00	336,125.00	-
03/01/2037	-	-	59,375.00	59,375.00	395,500.00
09/01/2037	280,000.00	5.000%	59,375.00	339,375.00	-
03/01/2038	-	-	52,375.00	52,375.00	391,750.00
09/01/2038	295,000.00	5.000%	52,375.00	347,375.00	-
03/01/2039	-	-	45,000.00	45,000.00	392,375.00
09/01/2039	310,000.00	5.000%	45,000.00	355,000.00	-
03/01/2040	-	-	37,250.00	37,250.00	392,250.00
09/01/2040	330,000.00	5.000%	37,250.00	367,250.00	-
03/01/2041	-	-	29,000.00	29,000.00	396,250.00
09/01/2041	340,000.00	4.000%	29,000.00	369,000.00	-
03/01/2042	-	-	22,200.00	22,200.00	391,200.00
09/01/2042	355,000.00	4.000%	22,200.00	377,200.00	-
03/01/2043	-	-	15,100.00	15,100.00	392,300.00
09/01/2043	370,000.00	4.000%	15,100.00	385,100.00	-
03/01/2044	-	-	7,700.00	7,700.00	392,800.00
09/01/2044	385,000.00	4.000%	7,700.00	392,700.00	-
03/01/2045	-	-	-	-	392,700.00
Total	\$5,145,000.00	-	\$2,935,402.78	\$8,080,402.78	-

Yield Statistics

Bond Year Dollars	\$64,200.83
Average Life	12.478 Years
Average Coupon	4.5722191%
Net Interest Cost (NIC)	3.8208206%
True Interest Cost (TIC)	3.6239576%
Bond Yield for Arbitrage Purposes	3.3980678%
All Inclusive Cost (AIC)	3.6739401%

IRS Form 8038

Net Interest Cost	3.4945395%
Weighted Average Maturity	12.336 Years

Series 2024B
Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
03/14/2024	-	-	-	-	-
09/01/2024	-	-	112.70	112.70	112.70
09/01/2025	-	-	10,080.00	10,080.00	10,080.00
09/01/2026	40,000.00	1.120%	10,080.00	50,080.00	50,080.00
09/01/2027	40,600.00	1.120%	9,632.00	50,232.00	50,232.00
09/01/2028	41,200.00	1.120%	9,177.28	50,377.28	50,377.28
09/01/2029	41,600.00	1.120%	8,715.84	50,315.84	50,315.84
09/01/2030	42,200.00	1.120%	8,249.92	50,449.92	50,449.92
09/01/2031	42,800.00	1.120%	7,777.28	50,577.28	50,577.28
09/01/2032	43,200.00	1.120%	7,297.92	50,497.92	50,497.92
09/01/2033	43,600.00	1.120%	6,814.08	50,414.08	50,414.08
09/01/2034	44,200.00	1.120%	6,325.76	50,525.76	50,525.76
09/01/2035	44,600.00	1.120%	5,830.72	50,430.72	50,430.72
09/01/2036	45,200.00	1.120%	5,331.20	50,531.20	50,531.20
09/01/2037	45,600.00	1.120%	4,824.96	50,424.96	50,424.96
09/01/2038	46,200.00	1.120%	4,314.24	50,514.24	50,514.24
09/01/2039	46,800.00	1.120%	3,796.80	50,596.80	50,596.80
09/01/2040	47,200.00	1.120%	3,272.64	50,472.64	50,472.64
09/01/2041	47,800.00	1.120%	2,744.00	50,544.00	50,544.00
09/01/2042	48,400.00	1.120%	2,208.64	50,608.64	50,608.64
09/01/2043	49,000.00	1.120%	1,666.56	50,666.56	50,666.56
09/01/2044	49,600.00	1.120%	1,117.76	50,717.76	50,717.76
09/01/2045	50,200.00	1.120%	562.24	50,762.24	50,762.24
Total	\$900,000.00	-	\$119,932.54	\$1,019,932.54	-

Yield Statistics

Bond Year Dollars	\$11,115.70
Average Life	12.351 Years
Average Coupon	1.0789473%
Net Interest Cost (NIC)	1.0789473%
True Interest Cost (TIC)	1.0756903%
Bond Yield for Arbitrage Purposes	1.0756903%
All Inclusive Cost (AIC)	1.7654697%

IRS Form 8038

Net Interest Cost	1.0789473%
Weighted Average Maturity	12.351 Years

2. Maker may not prepay the amounts required herein, except as allowed in the Holder.
3. When all the sums payable pursuant to the terms of this Note have been paid in full, Holder shall surrender this Note to Maker marked paid in full.
4. Notwithstanding anything in this Note elsewhere contained, the payments to be paid by the Maker to the Holder in this Note shall be payable out of the revenues of the sewer system of the Maker. In no event shall the payments be deemed or construed to be a general indebtedness of the Maker or payable from any funds

of the Maker other than those derived from the operation of the Maker's sewer system. The net revenues from the Maker's sewer system are pledged to secure the payments hereunder.

5. In the event that any payment under this Note is not made, or any obligation provided to be satisfied or performed under this Note is not satisfied or performed at the time and in the manner required. Holder, at its option and without notice or demand, may declare the entire principal balance, all amounts of accrued interest and all other amounts then due under the terms of this Note immediately due and payable, however such accelerated payment demand shall not alter the pledge of net revenues from the Maker's sewer system and shall not entitle Holder to any other funds or monies from Maker.

6. In the event that any payment under this Note is not made, or any obligation provided to be satisfied or performed under this Note is not satisfied or performed at the time and in the manner required, the defaulting party shall pay any and all costs and expenses (regardless of the particular nature thereof) which may be incurred by the Maker or Holder hereof in connection with the enforcement of any rights under this Promissory Note, including, without limitation, court costs and reasonable attorney's fees.

7. The Maker and endorser hereof waive presentment for payment, protest, demand, notice of protest, notice of dishonor, and notice of nonpayment and expressly agree that this Note or any payment hereunder may be extended from time to time by the Holder hereof without in any way affecting the liability of such parties. No course of dealing between the Maker and Holder in exercising any rights hereunder shall operate as a waiver of rights of Holder.

8. This Note shall inure to the benefit of and shall be binding upon the respective successors and assigns of the Maker and Holder.

9. This Note shall be construed in accordance with the laws of the State of Utah.

10. In this Note, whenever the context requires, the masculine gender includes the feminine and/ or neuter, and the singular number includes the plural.

MAKER

MAKER

MAKER

MAKER

The undersigned hereby accept(s) the foregoing All- Inclusive Promissory Note and agree(s) to perform each and all of the terms thereof on the part of the Holder to be performed.

Executed as of the date and place first above written.

HOLDER

HOLDER

HOLDER

HOLDER



City Council Staff Report

Date:

June 11, 2025

Applicant:

Mapleton City

Prepared By:

Cory Branch

Public Hearing:

No

Attachment:

Interlocal Cooperation
Agreement

REQUEST

Consideration of a Resolution entering into an Interlocal Cooperation Agreement between Utah County and Mapleton City for an effort to aid the homeless.

BACKGROUND

Recently Utah County has been meeting with local cities discussing options to provide a safe and warm environment for the homeless community during the winter months. Based on those discussions the County is proposing that each City within Utah County enter into an Agreement for the purpose of providing aid and relief to the homeless.

The County is suggesting a donation formula of \$100 for every 1,000 individuals thus Mapleton's contribution totals \$1,500.

RECOMMENDATION

Approve the proposed Interlocal Cooperation Agreement between Utah County and Mapleton City.

INTERLOCAL COOPERATION AGREEMENT

Between UTAH COUNTY AND

_____(CITY)

For an effort to aid the homeless

THIS AGREEMENT, made and entered into this ____ day of _____ 2025, by and between UTAH COUNTY, a body corporate and politic of the State of Utah, (hereinafter “County”) and _____, a political subdivision of the State of Utah, (hereinafter “City”).

WHEREAS, the Utah Interlocal Cooperation Act, Utah Code Title 11, Chapter 13, permits local governmental units including cities, counties and political subdivisions of the State of Utah to make the most efficient use of their powers by enabling them to cooperate with other public entities on the basis of mutual advantage and to exercise joint cooperative action for the benefit of their respective citizens; and

WHEREAS, City and County are local governmental units under the Interlocal Cooperation Act; and

WHEREAS, City and County recognize that homelessness is a problem in our communities and that each can play a role in alleviating suffering and other effects of homelessness; and

WHEREAS, City and County desire to support the Utah County Winter Response Task Force and its 2024-2025 Winter Response Plan and future Plans which plans include an ecosystem of services to serve Utah County’s unsheltered population during the cold season; and which plan has been and will continue to be approved by the Utah Office of Homeless Services; and

WHEREAS, City agrees to contribute funds in support of the Utah County Winter Response Task Force and its Winter Response Plans, which contributions contribute to the safety, health, prosperity, moral well-being, peace, order, comfort, or convenience of City and County residents.

NOW THEREFORE, in consideration of the covenants and agreements contained herein and other valuable consideration, the sufficiency of which is hereby acknowledged, City and County hereby agree as follows:

Section 1. PURPOSES.

This Agreement has been established and entered into between the County and the City for the purpose of providing aid and relief to the homeless and in support of the Utah County Winter Response Task Force and its Winter Response Plans.

Section 2. ADMINISTRATION OF AGREEMENT.

The parties hereto agree that, pursuant to Utah Code Section 11-13-207, the Utah County Administrator, shall act as the administrator responsible for the administration of this Agreement. The parties further agree that this Agreement does not anticipate nor provide for any organizational changes in the parties. The administrator agrees to keep all books and records in such form and manner as the Utah County Auditor shall specify and further agrees that said books shall be open for examination by the parties hereto at all reasonable times. The parties agree that they will not acquire, hold nor dispose of real property pursuant to this Agreement during this joint undertaking.

Section 3. EFFECTIVE DATE, DURATION.

This Agreement shall become effective and shall enter into force within the meaning of the Interlocal Cooperation Act, upon the submission of this Agreement to, and the approval and execution hereof by the governing bodies of the County and the City. The term of this Agreement shall be from the date of execution hereof and extend for a term no to exceed 50 years.

Either party to this Interlocal Cooperation Agreement may cancel the Agreement at any time by submitting a written notice of cancellation to the other party. Upon cancellation, County agrees to no longer send invoices to City for the contribution described herein; refunds will not be allowable.

Section 4. NO SEPARATE LEGAL ENTITY.

The County and the City do not contemplate nor intend to establish a separate legal or administrative entity under the terms of this Agreement.

Section 5. TERMS.

A. City Contribution: City agrees to make a financial contribution in support of the Utah County Winter Response Task Force and its Winter Response Plans which contributes to the safety, health, prosperity, moral well-being, peace, order, comfort, or convenience of City and County residents in the amount of \$_____. Such amount is made in consideration of City's population in relation to the total Utah County population.

B. Management of Funds: County will hold and expend the funds contributed by City under this Interlocal Agreement solely for the benefit of the homeless and as directed by the Utah County Winter Response Task Force.

Section 6. FILING OF INTERLOCAL COOPERATION AGREEMENT.

Executed copies of this Agreement shall be placed on file with the official keeper of records of the County and the City, and shall remain on file for public inspection during the term of this Agreement.

Section 7. AMENDMENTS.

This Agreement may not be amended, changed, modified or altered except by an instrument in writing which shall be: (a) approved by Resolution of the governing body of each of the parties, (b) executed by a duly authorized official of each of the parties, and (c) filed in the official records of each party.

Section 8. SEVERABILITY.

If any term or provision of this Agreement or the application thereof shall to any extent be invalid or unenforceable, the remainder of this Agreement, or the application of such term or provision to circumstances other than those with respect to which it is invalid or unenforceable, shall not be affected thereby, and shall be enforced to the extent permitted by law. To the extent permitted by applicable law, the parties hereby waive any provision of law, which would render any of the terms of this Agreement unenforceable.

Section 9. GOVERNING LAW.

All questions with respect to the construction of this Agreement, and the rights and liability of the parties hereto, shall be governed by the laws of the State of Utah.

Section 10. INDEMNIFICATION.

The parties to this Agreement are political subdivisions of the State of Utah. The parties agree to indemnify and hold harmless the other for damages, claims, suits, and actions arising out of the negligent errors or omissions of its own officials or employees in connection with this Agreement. It is expressly agreed that neither party waives any immunity, protection, or benefit of the Utah Governmental Immunity Act.

IN WITNESS WHEREOF, the parties have signed and executed this Agreement, after resolutions duly and lawfully passed, on the dates listed below:

UTAH COUNTY

Authorized by Resolution No. 2025-_____, authorized and passed on the _____ day of _____ 2025.

BOARD OF COUNTY COMMISSIONERS UTAH
COUNTY, UTAH

BRANDON B. GORDON, Chair

ATTEST:
AARON R. DAVIDSON
Utah County Clerk

By: _____
Deputy Utah County Clerk

REVIEWED AS TO FORM AND
COMPATIBILITY WITH APPLICABLE LAW:
JEFFREY S. GRAY
Utah County Attorney

By: _____
Deputy Utah County Attorney

_____CITY

Authorized by Resolution No. _____, authorized and passed on the _____ day of
_____ 2025.

CITY

Its _____ (title)

ATTEST:

By: _____
City Recorder

REVIEWED AS TO FORM AND COMPATIBILITY
WITH APPLICABLE LAW:

By: _____
City Attorney



City Council Staff Report

Date:

June 11, 2025

Applicant:

Mapleton City Public Works

Location:

Citywide (NW Section)

Prepared By:

Seth Barrus, Assistant
City Engineer

Public Hearing:

No

Attachments:

Bid Tabulation

REQUEST

Approve the contract with Twin D for the bid amount of \$60,200.00 for the 2025 Sewer Jetting and CCTV Maintenance project.

BACKGROUND & DESCRIPTION

In October 2024, URMA completed their initial insurance inspection on the city. One of the topics identified in their report was that the city needs to inspect and clean all the sewer lines in the city at a minimum of every 5 years. In addition, all sewer lines need to be videoed every 7 years minimally.

The City Council adopted a sewer fund to be assessed for sewer maintenance projects. It is the responsibility of the Public Works Department to allocate these funds to ensure the city sewer collection system is maintained and preserved in order to avoid the premature need of costly sewer reconstruction.

EVALUATION

Three qualified contractors submitted bids, and Twin D was the lowest bid (see attached bid tabulation). Their bid for jetting and videoing 55,000 linear feet of sewer mainline is \$60,200. Public Works has Sewer funds available in this year's sewer maintenance budget for this project, and the bid was lower than our initial expected estimate. Therefore we recommend approval.

RECOMMENDATION

Approve the contract with Twin D for the bid amount of \$60,200.00 for the 2025 Mapleton Sewer Jetting and CCTV Maintenance Project.

RESOLUTION NO. 2025-

A RESOLUTION OF THE CITY OF MAPLETON, UTAH TO AWARD THE 2025 SEWER JETTING AND CCTV MAINTENANCE PROJECT TO TWIN D

WHEREAS, the City Council values and prioritizes well-maintained City sewer; and

WHEREAS, URMA has identified that the City needs to inspect and clean all the sewer lines at least once every 5 years and video all sewer lines at least once every 7 years; and

WHEREAS, the City has a Sewer Fund created specifically for the maintenance and preservation of City sewer; and

WHEREAS, Mapleton City participated in an open bid to qualified contractors for the 2025 Sewer Jetting and CCTV Maintenance and Twin D was the low bidder; and

NOW THEREFORE, BE IT RESOLVED by the City Council of Mapleton, Utah, that: the City approves the contract with Twin D for the bid amount of \$60,200.00 for the 2025 Sewer Jetting and CCTV project.

This resolution adopted this 11th day of June, 2025, by the City Council of Mapleton City, Utah.

Dallas Hakes
Mayor

ATTEST:

Camille Brown
City Recorder

Mapleton Sewer Video Inspection and Cleaning Bids 2025

Pipe Size	Est. Quantities in Feet	Val Kottor		Twin D		Pipeview	
		Cost Per Foot (CCTV and Clean)	Cost per Size	Cost Per Foot (CCTV and Clean)	Cost per Size	Cost Per Foot (CCTV and Clean)	Cost per Size
8" PVC	52226	\$ 1.50	\$ 78,339.00	\$ 1.04	\$ 54,315.04	\$ 1.25	\$ 65,282.50
12" PVC	2429	\$ 2.00	\$ 4,858.00	\$ 1.04	\$ 2,526.16	\$ 1.25	\$ 3,036.25
15" PVC	345	\$ 2.75	\$ 948.75	\$ 1.04	\$ 358.80	\$ 1.25	\$ 431.25
EXTRA	Mobilization				\$ 3,000.00		\$ 2,010.00
	Traffic Control						\$ 3,000.00
	TOTAL:		\$ 84,145.75		\$ 60,200.00		\$ 73,760.00

Notes:

VAL KOTTER BID INCLUDES MOBILIZATION BUT DOES NOT INCLUDE TRAFFIC CONTROL.

PIPEVIEW BID INCLUDES \$0.65 FOR SEWER CLEANING AND \$0.60 FOR COMBO VAC CCTV

TWIN D BID INCLUDES TRAFFIC CONTROL

City Council Staff Report

Date:

June 11th, 2025

Prepared By:

Logan Miner,
Parks and Recreation Director

Public Hearing:

N/A

Attachments:

Design Contract
Resolution

REQUEST

Award the design contract for the Mapleton Bike Park to Sunrise Engineering

BACKGROUND & DESCRIPTION

In alignment with our Master Trails Plan and ongoing efforts to expand recreational offerings for residents, we are proposing to move forward with the design and development of the Mapleton Bike Park. Located in between Harmony Ridge and Mapleton Village Developments is the 30-acre parcel. This facility is envisioned as a community oriented space for users of all ages and skill levels, offering progressive trails and features while complementing the area's natural character.

A request for qualifications (RFQ) was sent to three separate firms with experience in designing Mountain Bike Parks in April and responses were received in early May. A selection committee consisting of the Parks and Recreation Director, Finance Director, and Parks Manager evaluated the proposals independently and scored them based on the scoring criteria outlined in the RFQ. The three firms invited were Sunrise Engineering, BluLine Design, and Think Architecture. The results of the scoring are shown in the table below. Sunrise Engineering is the highest ranked firm. Upon selection of Sunrise Engineering as the preferred design consultant, a scope and fee request was submitted and the consultant responded with their fee proposal (see attached). Sunrise proposes a fee of \$XXX,XXX to design the project. This includes contract procurement for the construction, assistance in bidding, site inspection, submittal review, and billing assistance.

In addition to their technical qualifications, Sunrise Engineering has demonstrated a strong track record of supporting communities in seeking, applying for, and being awarded grants from regional and state sources. Their understanding of funding programs—including Utah Outdoor Recreation Grant (UORG), RAP Tax allocations, and federal outdoor initiatives—will provide added value as the City seeks additional funding for the project.

Evaluation Criteria	Points	Sunrise Engineering	Think Architecture	Blu Line Design
Firm Experience with Similar Park Projects	20	19	19	15
Project Team Qualifications	10	10	10	7
Project Understanding & Approach	25	25	24	21
Past Performance / References	15	15	13	12
Proposed Timeline / Schedule	10	10	8	10
Quality of Submission	5	5	5	2
Funding and Grant Support	15	15	10	9
Total		99	89	76

If the contract is awarded we anticipate the design to begin immediately and be completed in early December. We will then begin to apply for grant funding in January of 2026. We anticipate construction to start in early 2026. This is currently budgeted in FY26 and will ensure we can start the project in July when the new fiscal year starts.

RECOMMENDATION

Staff recommends awarding the design contract for the Mapleton Bike Park to Sunrise Engineering.

RESOLUTION NO. 2025-

A RESOLUTION OF THE CITY OF MAPLETON, UTAH TO AWARD THE DESIGN CONTRACT WITH SUNRISE ENGINEERING FOR THE MAPLETON BIKE PARK

WHEREAS, the Mapleton City Trails and Open Space Master Plan prioritizes the development of recreational facilities, including a community-oriented bike park to serve residents of all ages and skill levels; and

WHEREAS, the city has identified a 30-acre parcel between Harmony Ridge and Mapleton Village as the location for the proposed Mapleton Bike Park; and

WHEREAS, Sunrise Engineering received the highest evaluation score and demonstrated strong experience in mountain bike park design, stakeholder coordination, and successful grant acquisition; and

WHEREAS, the project is funded through the FY26 budget with the intention to pursue additional state and regional grant funding upon completion of the design; and

WHEREAS, Sunrise Engineering submitted a proposal to provide full design services for the project, including site planning, construction documents, bid assistance, and project coordination, for a not-to-exceed fee of \$XXX,XXX;

NOW THEREFORE, BE IT RESOLVED by the City Council of Mapleton, Utah, that: the city council awards the design contract to Sunrise Engineering in the amount \$XXX,XXX.

This resolution adopted this 11th day of June, 2025, by the City Council of Mapleton City, Utah.

Dallas Hakes
Mayor

ATTEST:

Camille Brown
City Recorder



City Council Staff Report

Date:

06/11/2025

REQUEST

Consideration of a resolution amending the Fiscal Year 2024-2025 Budget.

Prepared By:

Bryce Oyler

BACKGROUND & DESCRIPTION

As we are nearing the end of the fiscal year, staff has compared actual expenditures to the budget and have determined a budget amendment is needed. Multiple revenues have exceeded budgeted revenues, including Property Tax revenue and Public Transit Tax revenue.

Public Hearing:

Yes

Attachments:

Fiscal Year 2025

Amended Budget

Some expense increases/decreases are caused by moving funds to different budgets. A salary increase was approved in January and at that time, staff determined to wait until the end of the fiscal year to true up the salaries budget. An adjustment to the budget was needed and this amendment addresses that. Depreciation expenses will be higher than originally budgeted so those are being adjusted. Any amendments being done to capital are adjusting the budget to reflect capital projects approved by council at an earlier time. With the adoption of this budget, Council approves a transfer from the General Fund to the Capital Projects Fund in an amount needed to keep the General Fund reserves below 35%.

Please reach out to the Finance Director for any questions.

RECOMMENDATION

Adopt a resolution amending the Fiscal Year 2024-2025 Budget.

RESOLUTION NO. 2025-

**A RESOLUTION OF THE CITY OF MAPLETON, UTAH
AMENDING THE 2024-2025 BUDGET**

WHEREAS, the City Council is required to approve increased budgeted expenditures,

NOW THEREFORE, be it resolved by the City Council of Mapleton, Utah, that the proposed amendments to the 2024-2025 budget be adopted.

Approved and adopted on June 11, 2025.

Dallas Hakes
Mayor

ATTEST:

Camille Brown, City Recorder

Mapleton City
Amended Budget
July 1, 2024 - June 30, 2025
6/11/2025

Mapleton City

July 1, 2024 - June 30, 2025

Amended Budget

Index

<u>General Fund</u>	<u>Page No.</u>
General Fund Summary	1
General Fund Revenues	2-3
Legislature	4
Administration	5
Finance	6
Court	7
Community Development	8
Police	9
Fire	10
Streets	11
Parks	12
Recreation	13
Museum	14
Library	15
Community Contributions	16
Transfers & Reserves	17
Road Fund	18
RAP Sales Tax Fund	19
Debt Service Fund	20
Capital Projects Fund	21-22
Mapleton Community Network Capital Projects Fund	23-24
Water Fund	25-26
Solid Waste Fund	27
Sewer Fund	28-29
Mapleton Community Network Fund	30-31
Storm Water Fund	32
Pressurized Irrigation Fund	33-34

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

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments
General Fund Departments						
Legislature	71,754	9,000	-	-	80,754	9,000
Administration	1,076,574	55,000	20,000	40,000	1,191,574	115,000
Finance	590,573	-	-	55,000	645,573	55,000
Court	61,000	-	-	-	61,000	-
Community Development	810,824	90,000	-	-	900,824	90,000
Police	2,199,768	64,000	-	50,000	2,313,768	114,000
Fire	1,563,141	5,000	-	38,000	1,606,141	43,000
Streets	756,547	689,000	125,000	-	1,570,547	814,000
Parks	1,048,438	102,290	15,000	58,000	1,223,728	175,290
Recreation	872,796	1,500	-	60,000	934,296	61,500
Museum	45,650	-	-	-	45,650	-
Library	76,941	-	2,252	1,000	80,193	3,252
Community Contributions	23,200	-	-	5,000	28,200	5,000
Transfers & Reserves	1,361,858	(390,790)	(150,160)	381,988	1,202,896	(158,962)
Total General Fund Expenditures	10,559,064	625,000	12,092	688,988	11,885,144	1,326,080
Total General Fund Revenues	10,559,064	625,000	-	351,080	11,885,144	1,326,080
Surplus/(Deficit)	-	-	(12,092)	(337,908)	0	0

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

Page 2

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Origir udget AmndmerAmended Budget	FY 2024-2025 % Change
TAX & FRANCHISE FEE REVENUES							
10-31-10 CURRENT YEAR PROPERTY TAX	3,187,543	-	-	101,080	3,288,623	101,080	3.2%
10-31-20 PRIOR YEAR PROPERTY TAXES	150,000	-	-	-	150,000	-	0.0%
10-31-21 GREENBELT ROLLBACK TAXES	100,000	-	-	-	100,000	-	0.0%
10-31-25 FEE IN LIEU ON VEHICLES	160,000	-	-	-	160,000	-	0.0%
10-31-30 SALES AND USE TAXES	2,500,000	125,000	-	-	2,625,000	125,000	5.0%
10-31-40 COMCAST FRANCHISE FEES	80,000	-	-	-	80,000	-	0.0%
10-31-41 MUNI TELECOMMUNICATIONS TAX	45,000	-	-	-	45,000	-	0.0%
10-31-42 ROCKY MTN POWER ENERGY TAX	370,000	-	-	-	370,000	-	0.0%
10-31-43 QUESTAR ENERGY TAX	300,000	-	-	-	300,000	-	0.0%
10-31-44 STRAWBERRY ENERGY TAX	2,500	-	-	-	2,500	-	0.0%
SUBTOTAL - TAX & FRANCHISE FEES	6,895,043	125,000	-	101,080	7,121,123	226,080	3.3%
LICENSE AND PERMIT REVENUES							
10-32-10 BUSINESS LICENSES & PERMITS	20,000	-	-	-	20,000	-	0.0%
10-32-21 BUILDING CONSTRUCTION PERMITS	525,000	-	-	150,000	675,000	150,000	28.6%
10-32-22 PLAN CHECK FEE	-	-	-	-	-	-	0.0%
10-32-23 REINSPECTION FEE/BLDG PERMIT	3,500	-	-	-	3,500	-	0.0%
10-32-24 ACCESSORY APARTMENT PERMIT	2,500	-	-	-	2,500	-	0.0%
10-32-25 DOG LICENSE	200	-	-	-	200	-	0.0%
10-32-28 EXCAVATION PERMIT	10,000	-	-	-	10,000	-	0.0%
SUBTOTAL - LICENSE & PERMIT	561,200	-	-	150,000	711,200	150,000	26.7%
RECREATION DONATIONS							
10-33-58 RECREATION DONATIONS	-	-	-	-	-	-	0.0%
10-33-65 BOYS BASEBALL	26,500	-	-	-	26,500	-	0.0%
10-33-66 GIRLS SOFTBALL	-	-	-	-	-	-	0.0%
10-33-67 BOYS BASKETBALL	31,000	-	-	-	31,000	-	0.0%
10-33-69 GIRLS BASKETBALL	-	-	-	-	-	-	0.0%
10-33-70 SOCCER	48,000	-	-	-	48,000	-	0.0%
10-33-72 YOGA/KICKBOXING	-	-	-	-	-	-	0.0%
10-33-73 TENNIS	2,500	-	-	-	2,500	-	0.0%
10-33-76 SUMMER PROGRAMS	4,000	-	-	-	4,000	-	0.0%
10-33-77 VOLLEYBALL	15,000	-	-	-	15,000	-	0.0%
10-33-78 GYMNASTICS/TUMBLING	2,500	-	-	-	2,500	-	0.0%
10-33-79 WRESTLING	500	-	-	-	500	-	0.0%
10-33-80 ART	5,000	-	-	-	5,000	-	0.0%
10-33-81 FLAG FOOTBALL	11,000	-	-	-	11,000	-	0.0%
10-33-86 CHOIR	-	-	-	-	-	-	0.0%
10-33-88 LACROSSE	-	-	-	-	-	-	0.0%
10-33-90 ARCHERY	-	-	-	-	-	-	0.0%
10-33-91 CHEERLEADING	-	-	-	-	-	-	0.0%
10-33-93 PICKEL BALL REVENUE	6,000	-	-	-	6,000	-	0.0%
10-33-94 COMMUNITY CLASSES	4,000	-	-	-	4,000	-	0.0%
RECREATION PROGRAMS FEES-TOTAL	156,000	-	-	-	156,000	-	0.0%
CHARGES FOR SERVICES							
10-34-13 PLAN COMM, BOA, FILING FEES	32,000	-	-	-	32,000	-	0.0%
10-34-16 GENERAL POLICE SERVICES	1,200	-	-	-	1,200	-	0.0%
10-34-74 PARK & MEMORIAL HALL RENTAL FEE	20,000	-	-	-	20,000	-	0.0%
10-34-75 HARVEST PARK RECEPTION RENTALS	75,000	-	-	-	75,000	-	0.0%
10-34-77 TRAFFIC SCHOOL FEES	1,000	-	-	-	1,000	-	0.0%
10-34-81 TOWER LEASE/ANNUAL PAYMENT	35,000	-	-	-	35,000	-	0.0%
SUBTOTAL - FEES FOR SERVICES	164,200	-	-	-	164,200	-	0.0%

General Fund Revenues - Continued

Page 3

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Origir Budget	FY 2024-2025 % Change
COURT FINES						
10-35-11 COURT FINES/NO SURCHARGE	-	-	-	-	-	0.0%
FEES FOR SPECIAL & MISCELLANEOUS						
10-36-10 INTEREST EARNINGS	900,000	-	-	200,000	1,100,000	22.2%
10-36-11 ROAD EXTENSIONS/SIGNAGE	-	-	-	-	-	0.0%
10-36-12 STREET LIGHTING EXTENSIONS	-	-	-	-	-	0.0%
10-36-13 ENGINEERING/INSPECTION FEES	85,000	-	-	-	85,000	0.0%
10-36-17 CITY YOUTH COUNCIL	6,800	-	-	-	6,800	0.0%
10-36-18 DONATIONS SHOP W/ COP	-	-	-	-	-	0.0%
10-36-24 P AND REC SPONSOR DONATIONS	18,000	-	-	-	18,000	0.0%
10-36-25 PIONEER DAY DONATIONS	85,000	-	-	-	85,000	0.0%
10-36-38 CREDIT CARD SERVICE FEE	3,500	-	-	-	3,500	0.0%
10-36-40 INSURANCE CLAIMS	3,500	-	-	-	3,500	0.0%
10-36-50 SALE/SALVAGE - VEHICLES	50,000	-	-	-	50,000	0.0%
10-36-60 JULY 24TH CELEBRATION	20,000	-	-	-	20,000	0.0%
10-36-61 Historical Society-Rev Recog	-	-	-	-	-	0.0%
10-36-65 MOONLIGHT HALF MARATHON	14,000	-	-	-	14,000	0.0%
10-36-67 Pioneer Day Tournaments	2,500	-	-	-	2,500	0.0%
10-36-68 5K/Fun Run	5,000	-	-	-	5,000	0.0%
10-36-69 LIBRARY BOOK SALES	100	-	-	-	100	0.0%
10-36-70 LITERACY CNTR TUTORING	50	-	-	-	50	0.0%
10-36-81 PROCEEDS FROM SALE OF LAND	-	-	-	-	-	0.0%
10-36-82 APPAREL/PUZZLES	15,000	-	-	-	15,000	0.0%
10-36-90 SUNDRY	100,000	-	-	-	100,000	0.0%
10-36-95 INSURANCE REIMBURSEMENT	12,000	-	-	-	12,000	0.0%
10-36-89 AMBULANCE IHC TRANSPORTS	-	-	-	-	-	
10-36-97 AMBULANCE SERVICES REVENUE	400,000	-	-	150,000	550,000	
10-36-99 FIRE SERVICES REVENUE	1,500	-	-	-	1,500	0.0%
SUBTOTAL - FEES FOR SERVICES	1,721,950	-	-	-	2,071,950	20.3%
INTERGOVERNMENTAL REVENUES						
10-37-12 COUNTY FIRE	15,000	-	-	-	15,000	0.0%
10-37-14 WITNESS FEES	37	-	-	-	37	0.0%
10-37-15 REIMBURSABLE FIRE SERVICES	5,000	-	-	-	5,000	0.0%
10-37-16 PROSECTOR SPLIT	1,200	-	-	-	1,200	0.0%
10-37-18 POLICE REIMBURSABLE OVERTIME	5,000	-	-	-	5,000	0.0%
10-37-21 POLICE CONTRIBUTUTION NEBO	90,000	-	-	-	90,000	0.0%
10-37-56 CLASS "C" ROAD FUND ALLOTMENT	600,000	-	-	-	600,000	0.0%
10-37-58 STATE LIQUOR ALLOTMENT	6,000	-	-	-	6,000	0.0%
10-37-60 AMBULANCE GRANTS	4,000	-	-	-	4,000	0.0%
10-37-64 MASS TRANSIT TAX ALLOTMENT	225,000	-	-	-	225,000	0.0%
10-37-68 PUBLIC TRANSIT TAX	-	-	-	100,000	100,000	100.0%
SUBTOTAL - INTERGOVERNMENT	951,237	-	-	100,000	1,051,237	10.5%
TRANSFERS, RESERVES, & OTHER RESOURCES						
10-38-80 OPERATING XFERS - GF & EF'S/UTILITY USAGE	109,434	-	-	-	109,434	0.0%
10-38-52 APPROPRIATE - CLASS C ROAD FUNDS	-	500,000	-	-	500,000	100.0%
SUBTOTAL - TRANSFERS, ETC	109,434	500,000	-	-	609,434	456.9%
10-38-90 TRANSFER OVER 25% LIMIT TO CIP	-	-	-	-	-	0.0%
TOTAL - GENERAL FUND REVENUES/OTHER RESOURCES	10,559,064	625,000	-	351,080	11,885,144	12.6%

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

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
10-43-12	36,000	-	-		36,000	-	0.0%
10-43-13	2,754	-	-		2,754	-	0.0%
10-43-14	-	-	-		-	-	0.0%
10-43-21	10,000	9,000	-		19,000	9,000	90.0%
10-43-23	5,000	-	-		5,000	-	0.0%
10-43-28	-	-	-		-	-	0.0%
10-43-69	18,000	-	-		18,000	-	0.0%
TOTAL - LEGISLATURE	71,754	9,000	-	-	80,754	9,000	12.5%

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

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
10-44-11 SALARIES AND WAGES	359,358	40,000	-	-	399,358	40,000	11.1%
10-44-13 EMPLOYEE BENEFITS	114,192	-	-	30,000	144,192	30,000	26.3%
10-44-14 CAR ALLOWANCE	4,200	-	-	-	4,200	-	0.0%
10-44-15 HRPR ACTIVITIES	25,000	-	5,000	-	30,000	5,000	20.0%
10-44-16 COLLEGE TUITION REIMBURSEMENT	-	-	-	-	-	-	0.0%
10-44-19 EDUCATION	-	-	-	-	-	-	0.0%
10-44-20 POSTAGE	1,800	-	-	-	1,800	-	0.0%
10-44-21 SUBSCRIPTIONS AND MEMBERSHIPS	4,000	-	-	-	4,000	-	0.0%
10-44-22 PUBLIC NOTICES	1,500	-	-	-	1,500	-	0.0%
10-44-23 TRAVEL AND TRAINING	3,500	-	-	-	3,500	-	0.0%
10-44-24 OFFICE SUPPLIES & EXPENSES	3,000	-	-	-	3,000	-	0.0%
10-44-25 EQUIPMENT, SUPPLIES & MAINTENA	5,000	-	-	-	5,000	-	0.0%
10-44-26 BUILDING & GROUNDS	30,000	15,000	15,000	10,000	70,000	40,000	133.3%
10-44-27 UTILITIES	32,724	-	-	-	32,724	-	0.0%
10-44-28 TELEPHONE	10,200	-	-	-	10,200	-	0.0%
10-44-32 ATTORNEY FEES-PUBLIC DEFENDER	-	-	-	-	-	-	0.0%
10-44-33 ATTORNEY FEES - GENERAL	100,000	-	-	-	100,000	-	0.0%
10-44-34 ATTORNEY FEES - PROSECUTOR	-	-	-	-	-	-	0.0%
10-44-35 PROFESSIONAL AND TECHNICAL	25,000	-	-	-	25,000	-	0.0%
10-44-36 COMPUTER CHARGES	20,000	-	-	-	20,000	-	0.0%
10-44-37 WEBSITE MAINTENANCE	10,000	-	-	-	10,000	-	0.0%
10-44-38 CUSTODIAL SERVICE	13,000	-	-	-	13,000	-	0.0%
10-44-39 URBAN DEER PROGRAM	6,500	-	-	-	6,500	-	0.0%
10-44-46 VEHICLES - MAINTENANCE & REPAI	1,500	-	-	-	1,500	-	0.0%
10-44-47 VEHICLES - FUEL	1,000	-	-	-	1,000	-	0.0%
10-44-51 INSURANCE	180,000	-	-	-	180,000	-	0.0%
10-44-60 CODIFY CODES	6,000	-	-	-	6,000	-	0.0%
10-44-62 PIONEER DAY CELEBRATION	-	-	-	-	-	-	0.0%
10-44-63 CITY ELECTIONS	34,000	-	-	-	34,000	-	0.0%
10-44-64 WELLNESS PROGRAM	16,100	-	-	-	16,100	-	0.0%
10-44-65 CERT EMERGENCY COMMUNICATIONS	1,000	-	-	-	1,000	-	0.0%
10-44-67 NEWSLETTER - PRINTING & POSTAGE	8,000	-	-	-	8,000	-	0.0%
10-44-76 COMPUTER HARDWARE/SOFTWARE	10,000	-	-	-	10,000	-	0.0%
10-44-84 CLAIMS	-	-	-	-	-	-	0.0%
10-44-85 COMMUNICATIONS	17,500	-	-	-	17,500	-	0.0%
10-44-86 INNOVATIVE INCENTIVE PROGRAM	7,500	-	-	-	7,500	-	0.0%
10-44-87 MAPLETON REBRAND	25,000	-	-	-	25,000	-	0.0%
TOTAL - ADMINISTRATION	1,076,574	55,000	20,000	40,000	1,191,574	115,000	10.7%

1. Employee Benefits increased due to the increase of salaries in January.
2. Unexpected flooding in the library and restrooms.

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

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
10-45-11 SALARIES AND WAGES	117,389	-	-	-	152,389	35,000	29.8%
10-45-13 EMPLOYEE BENEFITS	41,134	-	-	-	61,134	20,000	48.6%
10-45-14 MISC. EXPENSES	250	-	-	-	250	-	0.0%
10-45-15 HRPR ACTIVITIES	200	-	-	-	200	-	0.0%
10-45-17 OVERTIME	1,500	-	-	-	1,500	-	0.0%
10-45-20 POSTAGE	2,000	-	-	-	2,000	-	0.0%
10-45-21 SUBSCRIPTIONS AND MEMBERSHIPS	1,000	-	-	-	1,000	-	0.0%
10-45-22 PUBLIC NOTICES	500	-	-	-	500	-	0.0%
10-45-23 TRAVEL AND TRAINING	6,500	-	-	-	6,500	-	0.0%
10-45-24 OFFICE SUPPLIES & EXPENSES	6,000	-	-	-	6,000	-	0.0%
10-45-25 EQUIPMENT, SUPPLIES & MAINTENA	2,000	-	-	-	2,000	-	0.0%
10-45-28 TELEPHONE	2,000	-	-	-	2,000	-	0.0%
10-45-34 AUDITOR FEES	15,000	-	-	-	15,000	-	0.0%
10-45-35 PROFESSIONAL AND TECHNICAL	30,000	-	-	-	30,000	-	0.0%
10-45-36 COMPUTER CHARGES	14,000	-	-	-	14,000	-	0.0%
10-45-47 VEHICLES - FUEL	100	-	-	-	100	-	0.0%
10-45-53 UNCLAIMED PROPERTY	1,000	-	-	-	1,000	-	0.0%
10-45-54 BAD DEBT EXPENSE	350,000	-	-	-	350,000	-	0.0%
TOTAL - FINANCE	590,573	-	-	55,000	645,573	55,000	9.3%

1. Employee Benefits increased due to the increase of salaries in January.

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

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
10-42-11	SALARIES	-	-	-	-	-	0.0%
10-42-12	CONTRACTED JUDICIAL SERVICES	61,000	-	-	61,000	-	0.0%
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%
10-42-36	COMPUTER CHARGES	-	-	-	-	-	0.0%
10-42-37	CONTRACTUAL BAILIFF	-	-	-	-	-	0.0%
10-42-40	WITNESS FEES	-	-	-	-	-	0.0%
10-42-41	JURY FEES	-	-	-	-	-	0.0%
TOTAL - COURT		-	-	-	61,000	-	0.0%

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

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
10-52-11	465,200	-	-		465,200	-	0.0%
10-52-13	241,849	-	-		241,849	-	0.0%
10-52-14	4,500	-	-		4,500	-	0.0%
10-52-17	5,000	-	-		5,000	-	0.0%
10-52-21	2,000	-	-		2,000	-	0.0%
10-52-22	500	-	-		500	-	0.0%
10-52-23	4,500	-	-		4,500	-	0.0%
10-52-24	1,800	-	-		1,800	-	0.0%
10-52-25	3,500	-	-		3,500	-	0.0%
10-52-28	3,800	-	-		3,800	-	0.0%
10-52-29	1,000	-	-		1,000	-	0.0%
10-52-35	1,000	-	-		1,000	-	0.0%
10-52-36	11,500	-	-		11,500	-	0.0%
10-52-38	55,000	90,000	-		145,000	90,000	163.6%
10-52-47	3,500	-	-		3,500	-	0.0%
10-52-51	175	-	-		175	-	0.0%
10-52-60	3,000	-	-		3,000	-	0.0%
10-52-62	3,000	-	-		3,000	-	0.0%
TOTAL - COMMUNITY DEVELOPMENT	810,824	90,000	-	-	900,824	90,000	11.1%

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

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
10-54-11	1,098,036	40,000	-	-	1,168,036	70,000	6.4%
10-54-12	-	-	-	-	-	-	0.0%
10-54-13	711,074	15,000	-	-	726,074	15,000	2.1%
10-54-14	1,350	-	-	-	1,350	-	0.0%
10-54-15	5,000	-	-	-	5,000	-	0.0%
10-54-17	30,000	1,000	-	-	31,000	1,000	3.3%
10-54-18	7,000	-	-	-	7,000	-	0.0%
10-54-19	15,000	-	-	10,000	25,000	10,000	66.7%
10-54-20	3,000	-	-	-	3,000	-	0.0%
10-54-21	5,000	-	-	-	5,000	-	0.0%
10-54-23	1,200	-	-	-	1,200	-	0.0%
10-54-24	2,500	-	-	-	2,500	-	0.0%
10-54-25	8,000	-	-	-	8,000	-	0.0%
10-54-26	35,000	-	-	10,000	45,000	10,000	28.6%
10-54-27	37,000	-	-	-	37,000	-	0.0%
10-54-28	10,500	-	-	-	10,500	-	0.0%
10-54-31	2,000	-	-	-	2,000	-	0.0%
10-54-34	27,970	-	-	-	27,970	-	0.0%
10-54-35	103,638	-	-	-	103,638	-	0.0%
10-54-36	28,000	-	-	-	28,000	-	0.0%
10-54-45	-	-	-	-	-	-	0.0%
10-54-46	7,000	3,000	-	-	10,000	3,000	42.9%
10-54-47	19,000	-	-	-	19,000	-	0.0%
10-54-48	5,000	5,000	-	-	10,000	5,000	100.0%
10-54-50	2,000	-	-	-	2,000	-	0.0%
10-54-51	6,000	-	-	-	6,000	-	0.0%
10-54-65	4,000	-	-	-	4,000	-	0.0%
10-54-66	4,000	-	-	-	4,000	-	0.0%
10-54-72	9,000	-	-	-	9,000	-	0.0%
10-54-75	500	-	-	-	500	-	0.0%
10-54-81	6,000	-	-	-	6,000	-	0.0%
10-54-83	6,000	-	-	-	6,000	-	0.0%
TOTAL - POLICE	2,199,768	64,000	-	50,000	2,313,768	114,000	5.2%

1. Truing up the salaries to account for the new position approved and hired during the fiscal year

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

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
10-55-11	442,750	-	-		442,750	-	0.0%
10-55-12	454,761	-	-		454,761	-	0.0%
10-55-13	255,410	-	-		255,410	-	0.0%
10-55-15	90,731	-	-	13,000	103,731	13,000	14.3%
10-55-17	35,000	-	-	10,000	45,000	10,000	28.6%
10-55-18	13,000	-	-		13,000	-	0.0%
10-55-21	16,000	-	-		16,000	-	0.0%
10-55-23	3,500	-	-		3,500	-	0.0%
10-55-24	6,000	-	-		6,000	-	0.0%
10-55-25	53,300	-	-		53,300	-	0.0%
10-55-28	9,000	-	-		9,000	-	0.0%
10-55-35	3,500	-	-		3,500	-	0.0%
10-55-36	7,182	-	-		7,182	-	0.0%
10-55-45	-	5,000	-		5,000	5,000	100.0%
10-55-46	31,000	-	-	15,000	46,000	15,000	48.4%
10-55-47	15,000	-	-		15,000	-	0.0%
10-55-51	8,382	-	-		8,382	-	0.0%
10-55-52	25,000	-	-		25,000	-	0.0%
10-55-53	23,000	-	-		23,000	-	0.0%
10-55-61	1,800	-	-		1,800	-	0.0%
10-55-62	31,250	-	-		31,250	-	0.0%
10-55-63	6,500	-	-		6,500	-	0.0%
10-55-64	1,500	-	-		1,500	-	0.0%
10-55-74	6,000	-	-		6,000	-	0.0%
10-55-75	23,575	-	-		23,575	-	0.0%
10-55-76	-	-	-		-	-	0.0%
TOTAL - FIRE		5,000	-	38,000	1,606,141	43,000	2.8%

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

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
10-60-11	168,125	-	-	-	168,125	-	0.0%
10-60-13	98,198	-	-	-	98,198	-	0.0%
10-60-17	8,059	-	-	-	8,059	-	0.0%
10-60-14	1,801	-	-	-	1,801	-	0.0%
10-60-21	2,700	-	-	-	2,700	-	0.0%
10-60-23	2,210	-	-	-	2,210	-	0.0%
10-60-24	494	-	-	-	494	-	0.0%
10-60-25	15,000	-	-	-	15,000	-	0.0%
10-60-26	1,950	-	1,000	-	2,950	1,000	51.3%
10-60-27	12,000	-	(1,000)	-	11,000	(1,000)	(8.3%)
10-60-28	-	-	-	-	-	-	0.0%
10-60-29	80,000	-	25,000	-	105,000	25,000	31.3%
10-60-31	11,000	169,000	-	-	180,000	169,000	1536.4%
10-60-32	910	-	-	-	910	-	0.0%
10-60-36	6,500	-	-	-	6,500	-	0.0%
10-60-42	32,000	-	-	-	32,000	-	0.0%
10-60-43	200,000	520,000	-	-	720,000	520,000	260.0%
10-60-46	5,200	-	-	-	5,200	-	0.0%
10-60-47	6,500	-	-	-	6,500	-	0.0%
10-60-51	3,900	-	-	-	3,900	-	0.0%
10-60-52	-	-	100,000	-	100,000	100,000	100.0%
10-60-61	40,000	-	-	-	40,000	-	0.0%
10-60-72	-	-	-	-	-	-	0.0%
10-60-74	-	-	-	-	-	-	0.0%
10-60-78	50,000	-	(15,000)	-	35,000	(15,000)	(30.0%)
10-60-79	10,000	-	15,000	-	25,000	15,000	150.0%
TOTAL - STREETS					1,570,547	814,000	107.6%

1. Moving maintenance costs.
2. Activated a significant # of new streetlights from new developments.
3. Correcting where streetlight installs should be charged, this uses available developer paid reserves.
4. Less salt, but more plow and blade maintenance needs than anticipated.

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

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
10-64-11	292,711	30,000	-	-	322,711	30,000	10.2%
10-64-12	50,000	6,930	-	-	56,930	6,930	13.9%
10-64-13	139,027	10,360	-	-	149,387	10,360	7.5%
10-64-17	35,000	-	-	7,000	42,000	7,000	20.0%
10-64-14	5,000	-	-	-	5,000	-	0.0%
10-64-20	7,000	-	-	1,500	8,500	1,500	21.4%
10-64-21	1,200	-	-	-	1,200	-	0.0%
10-64-22	4,000	-	-	-	4,000	-	0.0%
10-64-23	-	-	-	-	-	-	0.0%
10-64-24	3,000	-	-	-	3,000	-	0.0%
10-64-25	10,500	-	-	-	10,500	-	0.0%
10-64-26	41,000	-	-	15,000	56,000	15,000	36.6%
10-64-27	122,000	-	-	-	122,000	-	0.0%
10-64-28	6,500	-	-	2,000	8,500	2,000	30.8%
10-64-29	15,000	-	-	6,000	21,000	6,000	40.0%
10-64-30	38,500	-	-	-	38,500	-	0.0%
10-64-35	15,000	1,000	-	-	16,000	1,000	6.7%
10-64-36	4,500	1,000	-	24,500	30,000	25,500	566.7%
10-64-37	130,000	-	-	-	130,000	-	0.0%
10-64-40	5,000	-	-	-	5,000	-	0.0%
10-64-45	-	-	-	-	-	-	0.0%
10-64-46	16,000	-	-	-	16,000	-	0.0%
10-64-47	18,000	-	-	-	18,000	-	0.0%
10-64-49	-	-	-	-	-	-	0.0%
10-64-55	-	-	-	-	-	-	0.0%
10-64-60	16,000	-	-	-	16,000	-	0.0%
10-64-61	6,000	-	-	-	6,000	-	0.0%
10-64-69	2,500	-	-	-	2,500	-	0.0%
10-64-74	20,000	-	-	2,000	22,000	2,000	10.0%
10-64-78	40,000	53,000	15,000	-	108,000	68,000	170.0%
10-64-82	5,000	-	-	-	5,000	-	0.0%
10-64-85	-	-	-	-	-	-	0.0%

TOTAL - PARKS

1,048,438	102,290	15,000	58,000	1,223,728	175,290	16.7%
-----------	---------	--------	--------	-----------	---------	-------

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

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
10-65-11	242,543	-	-	-	242,543	-	0.0%
10-65-12	65,000	-	-	10,000	75,000	10,000	15.4%
10-65-13	98,203	-	-	40,000	138,203	40,000	40.7%
10-65-17	15,000	-	-	-	15,000	-	0.0%
10-65-40	3,000	-	-	-	3,000	-	0.0%
10-65-42	4,000	-	-	-	4,000	-	0.0%
10-65-44	10,000	-	-	-	10,000	-	0.0%
10-65-45	2,500	-	-	1,500	4,000	1,500	60.0%
10-65-47	6,000	-	-	-	6,000	-	0.0%
10-65-48	-	-	-	-	-	-	0.0%
10-65-50	45,000	1,500	-	3,500	50,000	5,000	11.1%
10-65-51	-	-	-	-	-	-	0.0%
10-65-52	30,000	-	-	-	30,000	-	0.0%
10-65-53	-	-	-	-	-	-	0.0%
10-65-54	15,000	-	-	-	15,000	-	0.0%
10-65-55	-	-	-	-	-	-	0.0%
10-65-56	2,000	-	-	-	2,000	-	0.0%
10-65-57	10,000	-	-	-	10,000	-	0.0%
10-65-59	15,950	-	-	-	15,950	-	0.0%
10-65-60	6,500	-	-	-	6,500	-	0.0%
10-65-61	5,000	-	-	-	5,000	-	0.0%
10-65-62	15,000	-	-	-	15,000	-	0.0%
10-65-63	22,200	-	-	-	22,200	-	0.0%
10-65-65	-	-	-	-	-	-	0.0%
10-65-66	-	-	-	-	-	-	0.0%
10-65-67	5,000	-	-	-	5,000	-	0.0%
10-65-70	20,500	-	-	-	20,500	-	0.0%
10-65-71	-	-	-	-	-	-	0.0%
10-65-72	4,500	-	-	-	4,500	-	0.0%
10-65-73	5,000	-	-	-	5,000	-	0.0%
10-65-74	-	-	-	-	-	-	0.0%
10-65-75	19,000	-	-	-	19,000	-	0.0%
10-65-76	195,000	-	-	-	195,000	-	0.0%
10-65-77	-	-	-	5,000	5,000	5,000	100.0%
10-65-89	8,400	-	-	-	8,400	-	0.0%
10-65-90	2,500	-	-	-	2,500	-	0.0%
TOTAL - RECREATION	872,796	1,500	-	60,000	934,296	61,500	7.0%

1. Employee Benefits increased due to the increase of salaries in January.

Mapleton City
July 1, 2024 - June 30, 2025
Amended Budget
Museum

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
10-69-26 BUILDING & GROUNDS	5,000		-		5,000	-	0.0%
10-69-27 SPECIAL EVENTS	6,400	-	-		6,400	-	0.0%
10-69-29 SECURITY SYSTEM	15,000	-	-		15,000	-	0.0%
10-69-37 TOWNE SQUARE UTILITIES	4,250	-	-		4,250	-	0.0%
10-69-56 HISTORICAL PRESERVE. COMM. EXP	7,500	-	-		7,500	-	0.0%
10-69-57 TOWNE SQUARE EXPENSES	7,500	-	-		7,500	-	0.0%
TOTAL - MUSEUM	45,650	-	-	-	45,650	-	0.0%

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

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
10-80-10 SALARIES - LITERACY CNTR STAFF	37,440	-	-		37,440	-	0.0%
10-80-11 SALARIES - CITY LIBRARY STAFF	31,853	-	-		31,853	-	0.0%
10-80-12 BOOKMOBILE	1,000	-	-		1,000	-	0.0%
10-80-13 EMPLOYEE BENEFITS	2,248	-	1,752	1,000	5,000	2,752	122.4%
10-80-24 OFFICE SUPPLIES & EXPENSES	2,000	-	500		2,500	500	25.0%
10-80-60 SUMMER READING PROGRAMS	1,200	-	-		1,200	-	0.0%
10-80-62 BOOK PURCHASES	1,200	-	-		1,200	-	0.0%
TOTAL - LIBRARY	76,941	-	2,252	1,000	80,193	3,252	4.2%

1. Library staffing costs have increased due to more hours worked.

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

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
10-90-64 SENIOR CITIZENS	13,000	-	-	-	13,000	-	0.0%
10-90-65 SENIOR CITIZENS- HUMANITARIAN	-	-	-	-	-	-	0.0%
10-90-68 CITY YOUTH COUNCIL	7,000	-	-	3,000	10,000	3,000	42.9%
10-90-69 MISS SPRINGVILLE PAGEANT	3,200	-	-	2,000	5,200	2,000	62.5%
10-90-70 YOUTH COUNCIL HUMANITARIAN PRJ	-	-	-	-	-	-	0.0%
TOTAL - COMMUNITY CONTRIBUTIONS	23,200	-	-	5,000	28,200	5,000	21.6%

1. Hoodies for MYCC.
2. Increased the cities contribution to the scholarship.

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

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
10-99-01	-	-	-	-	-	-	0.0%
10-99-02	450,000	-	30,000	-	480,000	30,000	6.7%
10-99-02	25,000	-	-	-	25,000	-	0.0%
10-99-02	-	-	-	-	-	-	0.0%
10-99-02	476,857	(36,881)	(180,160)	38,080	297,896	(178,961)	(37.5%)
10-99-02	-	-	-	-	-	-	0.0%
10-99-02	-	-	-	-	-	-	0.0%
10-99-02	-	-	-	-	-	-	0.0%
10-99-03	400,000	-	-	-	400,000	-	0.0%
10-99-08	10,001	(353,909)	-	343,908	-	(10,001)	(100.0%)
TOTAL - TRANSFERS AND RESERVES	1,361,858	(390,790)	(150,160)	381,988	1,202,896	(158,962)	(11.7%)

1. Transfer to the capital projects fund an amount needed to keep the general fund reserves below 35% of fund revenues.

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

Page 18

REVENUES	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025
	Approved	First Amended	Second Amended	Third Amended	Amended	Budget Amendments	Approved vs Original	% Change
	Budget	Changes	Changes	Changes	Budget			Amended Budget
20-37-11	ROAD UTILITY FEE	393,600	-			393,600	-	0.0%
20-38-33	TRANSFER GENERAL FUND RESERVES	400,000	-			400,000	-	0.0%
20-38-33	TRANSFER FROM CIP RESERVES	-	-			-	-	0.0%
20-38-33	TRANSFER FROM CLASS 'C' RESERVES	-	-	-		-	-	0.0%
20-38-90	APPROPRIATION OF FUND BALANCE	6,400	700,000	-		706,400	700,000	10937.5%
	TOTAL REVENUES	800,000	700,000	-	-	1,500,000	700,000	87.5%

EXPENDITURES									
20-74-40	STREETS/ ROAD PROJECTS	800,000	700,000	-		1,500,000	700,000		87.5%
	TOTAL EXPENDITURES	800,000	700,000	-	-	1,500,000	700,000		87.5%

TOTAL - STREET / ROAD FUND - - - - - - - - 0.0%

Mapleton City
July 1, 2024 - June 30, 2025
Amended Budget
RAP Sales Tax Fund - Recreation Art and Park

REVENUES	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
21-31-10 RAP TAX INTEREST EARNED	-	-	25,000		25,000	25,000	100.0%
21-36-11 RAP SALES TAX	-	-	-		-	-	0.0%
21-38-33 TRANSFER FROM GENERAL FUND	-	-	-		-	-	0.0%
21-38-90 APPROPRIATION OF FUND BALANCE	-	-	-		-	-	0.0%
TOTAL REVENUES	-	-	25,000	-	25,000	-	100.0%

EXPENDITURES							
21-70-15 PARKS	-	-	-		-	-	0.0%
21-70-16 RECREATION	-	-	-		-	-	0.0%
21-70-17 LIBRARY	-	-	-		-	-	0.0%
21-70-18	-	-	-		-	-	0.0%
21-70-19	-	-	-		-	-	0.0%
21-70-20	-	-	-		-	-	0.0%
21-70-21	-	-	-		-	-	0.0%
21-74-10	-	-	-		-	-	0.0%
21-74-20	-	-	-		-	-	0.0%
TOTAL EXPENDITURES	-	-	-	-	-	-	0.0%

TOTAL - RAP SALES TAX FUND	-	-	25,000	-	25,000	-	100.0%
----------------------------	---	---	--------	---	--------	---	--------

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

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
31-36-10 INTEREST	-	-	-	-	-	-	0.0%
31-38-33 CONTRIBUTION FROM GENERAL FUND	-	-	-	-	-	-	0.0%
31-38-56 CONTRIBUTION FROM MCN CAP PROJ	522,545	-	-	10,000	532,545	10,000	1.9%
31-38-36 CONTRIBUTION FROM CAPITAL PROJ	-	-	-	-	-	-	0.0%
TOTAL REVENUES	522,545	-	-	10,000	532,545	10,000	1.9%

31-56-25 REVENUE BOND - INTEREST	522,545	-	-	-	522,545	-	0.0%
31-56-90 MCN BOND ADMINISTRATION FEES	-	-	-	-	-	-	0.0%
31-44-90 BOND ADMINISTRATION FEES	-	-	-	10,000	10,000	10,000	100.0%
TOTAL 2010 DEBT SERVICE	522,545	-	-	10,000	532,545	10,000	1.9%
TOTAL - DEBT SERVICE	-	-	-	-	-	-	-

1. Account for bond administration fees charged for the MF Revenue Bond

Mapleton City
July 1, 2024 - June 30, 2025
Amended Budget
Capital Projects Fund

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
45-34-18	PARK ANNEXATION FEE	-	-	-	-	-	0.0%
45-34-19	HARMONY RIDGE ANNEXATION FEE	380,000	-	-	380,000	-	0.0%
45-34-23	PUBLIC SAFETY ANNEXATION FEE	-	-	-	-	-	0.0%
45-36-10	INTEREST	75,000	-	-	75,000	-	0.0%
45-38-33	TRANSFER FROM GENERAL FUND	476,857	(87,789)	-	389,068	-	(18.4%)
45-38-33	TRANSFER FROM GENERAL FUND (General Expenses and GE Departments Vehicle Replacement)	450,000	30,000	-	480,000	30,000	6.7%
45-38-33	TRANSFER FROM GENERAL FUND (Parks & Rec Reserve)	25,000	-	-	25,000	-	0.0%
45-38-51	TRANSFER FROM WATER FUND - (Vehicle Replacement)	191,509	-	-	191,509	-	0.0%
45-38-53	TRANSFER FROM SEWER FUND - (Vehicle Replacement)	448,000	-	-	448,000	-	0.0%
45-38-57	TRANSFER FROM STORM WATER - (Vehicle Replacement)	69,151	-	-	69,151	-	0.0%
45-38-58	TRANSFER FROM P.I. FUND - (Vehicle Replacement)	133,000	-	-	133,000	-	0.0%
45-38-90	APPROPRIATION OF FUND BALANCE (VEHICLE REPLACEMENT RESERVES)	482,000	-	-	482,000	-	0.0%
45-38-90	APPROPRIATION OF FUND BALANCE	2,941,483	557,789	(3,499,272)	-	(2,941,483)	(100.0%)
45-38-91	APPROPRIATION PARK IMPACT FEE RESERVE	3,505,000	57,300	-	3,562,300	57,300	1.6%
TOTAL REVENUES - CAPITAL PROJ.		9,177,000	557,300	(3,499,272)	6,235,028	(2,854,183)	(32.1%)

EXPENDITURES

45-44-13	Fiber Internet Feasibility Study	-	-	-	-	-	0.0%
45-44-15	GENERAL MASTER PLAN UPDATE	-	-	-	-	-	0.0%
45-54-01	POLICE VEHICLES	-	-	65,000	65,000	65,000	100.0%
45-55-01	FIRE TRUCKS/VEHICLES	700,000	-	-	700,000	-	0.0%
45-55-09	FIRE EQUIPMENT	-	-	-	40,000	40,000	100.0%
45-60-01	PUBLIC WORKS - DUMP TRUCKS	-	-	-	25,000	25,000	100.0%
45-60-02	UTILITY TRUCK	240,000	-	-	240,000	-	0.0%
45-60-03	PICKUP TRUCK	-	-	-	-	-	0.0%
45-60-04	BACKHOE	-	-	-	-	-	0.0%
45-60-09	STREET'S SERVICE TRUCK	-	-	-	-	-	0.0%
45-64-11	PARK IMPROVEMENTS	-	-	-	-	-	0.0%
45-60-14	ROAD PROJECTS	-	-	-	-	-	0.0%
45-64-02	PARKS AND REC FACILITIES	500,000	500,000	-	1,000,000	500,000	100.0%
45-64-15	PARKS AND RECREATION VEHICLES	72,000	-	100,000	172,000	-	138.9%
45-64-25	PARKS EQUIPMENT	160,000	-	-	160,000	-	0.0%
45-74-96	TRANSFER TO MCN FUND	4,000,000	-	(4,000,000)	-	-	(100.0%)
45-95-01	INCREASE VEHICLE REPLACE RES.	-	-	-	-	-	0.0%
45-95-03	INC PARK EQUIPMENT REPLACE RES	-	-	-	-	-	0.0%
TOTAL EXPENDITURES - CAPITAL PROJ		5,672,000	500,000	(3,835,000)	2,402,000	630,000	(57.7%)
CAPITAL PROJECTS-SURPLUS/(DEFICIT)		-	57,300	335,728	270,728	270,728	100.0%

Impact Fees / Annexation Fees

FY 2024-2025 FY 2024-2025 FY 2024-2025 FY 2024-2025

Approved First Amended Second Amended Amended Approved vs Original
Budget Changes Changes Budget Budget Amendments

REVENUES

IMPACT FEE REVENUE								
45-34-17	PARK IMPACT FEES	645,000	-	-		645,000	-	0.0%
45-34-22	PUBLIC SAFETY IMPACT FEES	72,000	-	-		72,000	-	0.0%
	TOTAL REVENUES - IMPACT FEES	717,000	-	-	-	717,000	-	0.0%

IMPACT FEE EXPENDITURES

45-54-08	PUB SAFETY BUILDING - IMP. FEE	-	-	-	-	-	-	0.0%
45-54-10	PUBLIC SAFETY EQUIPMENT - IF	-	15,000	-	15,000	15,000	15,000	100.0%
45-54-11	PUBLIC SAFETY BODY CAMERAS	-	-	-	-	-	-	0.0%
45-64-03	PARK DEVELOPMENT-IMPACT FEE	2,500,000	57,300	-	2,557,300	57,300	57,300	2.3%
45-64-08	PARK DEV-SPORTS COURTS IMP FEE	-	-	-	-	-	-	0.0%
45-64-09	PLAYGROUND-MAPLE GROVE	-	-	-	-	-	-	0.0%
45-64-14	CITY PARK IMPROVEMENTS	1,650,000	-	-	1,650,000	-	-	0.0%
	TOTAL EXPENDITURES - IMPACT FEES	4,150,000	72,300	-	4,222,300	72,300	72,300	1.7%

TRANSFERS INTO IMPACT FEE RESERVES

1157 (45-95)	INCREASE PUBLIC SAFETY IMPACT FEE RESERVES	72,000	(15,000)	-	57,000	(15,000)	(15,000)	(20.8%)
45-1153 (45-95-04)	INCREASE PARK IMPACT FEE RESERVES	-	-	-	-	-	-	0.0%
45-1152 (45-95-05)	INCREASE D R HORTON PARK ANNEXATION FEE RESERVES	-	-	-	-	-	-	0.0%
45-1156 (45-95-07)	INCREASE D R HORTON PUBLIC SAFETY ANNEXATION FEE RESERVES	-	-	-	-	-	-	0.0%
	TOTAL TRANSFERS INTO IMPACT FEE RESERVES	72,000	(15,000)	-	57,000	(15,000)	(15,000)	(20.8%)

IMPACT FEES-SURPLUS/(DEFICIT)

-	-	-	-	-	-	-	-	0.0%
---	---	---	---	---	---	---	---	------

1. Need of new equipment to help EMS.
2. Completing work on the dumptruck purchased last fiscal year.

Mapleton City
July 1, 2024 - June 30, 2025
Amended Budget
MAPLETON FIBER

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
REVENUES							
46-36-10 INTEREST	-	-	-	-	-	-	0.0%
46-36-22 PROCEEDS FROM LOAN	4,000,000	2,000,000	(6,000,000)	-	-	(4,000,000)	(100.0%)
46-36-25 SUNDRY	-	-	-	-	-	-	0.0%
46-37-11 MCN UTILITY BILLING REVENUE	-	-	-	-	-	-	0.0%
46-38-90 APPROPRIATION OF FUND BALANCE	3,096,698	(3,096,698)	-	4,538,158	4,538,158	1,441,460	46.5%
TOTAL MAPLETON FIBER REVENUES	7,096,698	(1,096,698)	(6,000,000)	4,538,158	4,538,158	(2,558,540)	(36.1%)
EXPENDITURES							
46-70-11 SALARIES	521,715	-	-	-	521,715	-	0.0%
46-70-12 PT - SALARIES	-	-	-	35,000	35,000	35,000	100.0%
46-70-13 EMPLOYEE BENEFITS	280,621	-	-	-	280,621	-	0.0%
46-70-17 OVERTIME/ON CALL	25,000	-	-	10,000	35,000	10,000	40.0%
46-70-14 MISC EXPENSE	4,000	-	-	-	4,000	-	0.0%
46-70-15 SYSTEM MAINTENANCE	2,500	(2,500)	-	-	-	(2,500)	(100.0%)
46-70-21 SUBSCRIPTIONS & MEMBERSHIPS	-	-	-	-	-	-	0.0%
46-70-23 TRAVEL TRAINING & MEETINGS	-	-	-	-	-	-	0.0%
46-70-24 OFFICE SUPPLIES	3,200	(3,200)	-	-	-	(3,200)	(100.0%)
46-70-25 EQUIPMENT, MATERIALS, SUPPLIES	20,000	(20,000)	-	-	-	(20,000)	(100.0%)
46-70-26 BUILDING MAINTENANCE	-	-	-	-	-	-	0.0%
46-70-27 UTILITIES	65,000	(65,000)	-	-	-	(65,000)	(100.0%)
46-70-30 UTILITIES	-	-	-	-	-	-	0.0%
46-70-28 PHONE REIMBURSEMENTS	-	-	-	5,000	5,000	5,000	100.0%
46-70-31 PROFESSIONAL SERVICES	-	-	-	-	-	-	0.0%
46-70-32 LEGAL FEES	-	-	-	-	-	-	0.0%
46-70-35 BLUE STAKES & POLE ATTACH	6,500	(6,500)	-	-	-	(6,500)	(100.0%)
46-70-36 COMPUTER SOFTWARE	7,000	(7,000)	-	-	20,000	13,000	185.7%
46-70-37 ONT TRANSPONDERS AND METERS	10,000	(10,000)	-	-	-	(10,000)	(100.0%)
46-70-46 VEHICLE MAINTENANCE	2,000	(2,000)	-	2,000	2,000	-	0.0%
46-70-47 VEHICLES - FUEL	8,200	(8,200)	-	8,200	8,200	-	0.0%
46-70-51 GIS/DRAFTING	2,000	(2,000)	-	-	-	(2,000)	(100.0%)
46-70-53 DEPRECIATION	-	-	-	-	-	-	0.0%
46-70-74 EQUIPMENT/SUPPLIES PURCHASES	-	-	-	-	-	-	0.0%
TOTAL EXPENDITURES	957,736	(126,400)	-	80,200	911,536	(46,200)	(4.8%)

MAPLETON FIBER

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
MF BILLINGS & COLLECTIONS							
46-73-11 SALARIES	11,554	(11,554)	-	-	-	(11,554)	(100.0%)
46-73-13 EMPLOYEE BENEFITS	4,863	(4,863)	-	-	-	(4,863)	(100.0%)
46-73-20 POSTAGE	-	-	-	-	-	-	0.0%
46-73-22 UTILITY BILLING-PRINTING	-	-	-	-	-	-	0.0%
46-73-24 OFFICE SUPPLIES & EXPENSES	-	-	-	-	-	-	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)	-	-	-	(16,417)	(100.0%)

CAMFALT PROJECTS

46-74-20 WIFI AND ONT EQUIPMENT	-	-	-	-	-	-	0.0%
46-74-30 FTTH CONTRACTORS	700,000	(450,000)	-	50,000	300,000	(400,000)	(57.1%)
46-74-31 FUSION SPLICER	-	-	-	-	-	-	0.0%
46-74-32 OSP EQUIPMENT AND MATERIALS	4,500,000	(1,990,923)	-	125,000	2,634,077	(1,865,923)	(41.5%)
46-74-33 NOC EQUIPMENT AND CONSTRUCTION	15,000	(15,000)	-	-	-	(15,000)	(100.0%)
46-74-34 MF BACKBONE ENGINEERING	65,000	(65,000)	-	-	-	(65,000)	(100.0%)
46-74-40 NEW SUBDIVISION CONSTRUCTION	120,000	40,000	-	-	160,000	40,000	33.3%
46-74-52 OTDR TESTER	-	-	-	-	-	-	0.0%
46-74-53 VEHICLE PURCHASE	200,000	(200,000)	-	-	-	(200,000)	(100.0%)
TOTAL - CAPITAL PROJECTS	5,600,000	(2,680,923)	-	175,000	3,094,077	(2,505,923)	(44.7%)

DEBT SERVICE & TRANSFERS

46-74-44 TRANSFER FOR CITY USAGE OF UTILITY	-	-	-	-	-	-	0.0%
46-74-70 TRANSFER TO DEBT SERVICE - BOND PAYMENT	522,545	-	-	10,000	532,545	10,000	1.9%
TOTAL DEBT SERVICE & TRANSFERS	522,545	-	-	10,000	532,545	10,000	1.9%

TOTAL MF FUND EXPENDITURES

	7,096,698	(2,823,740)	-	265,200	4,538,158	(2,558,540)	(36.1%)
--	-----------	-------------	---	---------	-----------	-------------	---------

46-99-08 (46-2981)		1,727,042	(6,000,000)	4,272,958			
INCREASE/DECREASE FUND BALANCE RESERVES							
MF FUND - SURPLUS/(DEFICIT)							

1. Use of more PT towards end of construction.
2. Account for more callout and unscheduled work.
3. Budget for employee phone reimbursement.
4. Account for additional software needs for the project.
5. Account for vehicle maintenance needed during the project.
6. Account for fuel use during the project.
7. Services to finalize instalations to the home.
8. Additional equipment required for increase in instalations.
9. Account for bond administration fees.

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

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
REVENUES							
51-36-10 INTEREST	10,000	-	110,000		120,000	110,000	1100.0%
51-36-11 INT-WATER DR HORTON ANNEX FEES	-	-	-		-	-	0.0%
51-37-11 WATER UTIL BILLING REVENUE	2,500,000	-	-		2,500,000	-	0.0%
51-37-11 PAYMENT FROM GF FOR CITY UTILITY USAGE	12,792	-	-		12,792	-	0.0%
51-37-13 WATER CONNECTION FEES	200,000	-	30,000		230,000	30,000	15.0%
51-37-14 WATER IMPACT FEES	140,000	-	(90,000)		50,000	(90,000)	(64.3%)
51-37-15 PENALTY REVENUE	7,000	-	-		7,000	-	0.0%
51-37-16 LATE NOTICE/SHUTOFF FEES	7,000	-	-		7,000	-	0.0%
51-37-17 WATER ANNEXATION FEE	-	-	-		-	-	0.0%
51-37-25 INTEREST-EBCO/PRESIDIO CONTRCT	10,000	-	-		10,000	-	0.0%
51-37-26 PRINCIPAL-EBCO/PRESIDIO CONTRCT	35,000	-	-		35,000	-	0.0%
51-37-90 SUNDRY & LEGAL COLLECTION FEES	500	-	-		500	-	0.0%
51-37-92 WATER GRANTS	-	-	-		-	-	0.0%
51-38-10 DEVELOPER CONTRIBUTIONS	685,600	-	-		685,600	-	0.0%
51-38-13 TRANSFER FROM GENERAL FUND	-	-	-		-	-	0.0%
51-38-90 APPROPRIATION OF FUND BALANCE	1,554,526	1,800,000	(169,008)	441,050	3,626,568	2,072,042	133.3%
51-38-91 APPROPRIATION OF IMPACT FEES	2,099,000	-	(624,792)		1,474,208	(624,792)	(29.8%)
TOTAL WATER FUND REVENUES	7,261,418	1,800,000	(743,800)	441,050	8,758,668	1,497,250	20.6%

EXPENDITURES

WATER OPERATIONS EXPENDITURES							
51-70-11 SALARIES	517,306	-	-	82,800	600,106	82,800	16.0%
51-70-13 PENSION BENEFITS	306,525	-	-	-	306,525	-	0.0%
51-70-17 OVERTIME / ON CALL	35,495	-	-	-	35,495	-	0.0%
51-70-14 CAR ALLOW& PROTECTIVE CLOTHING	5,600	-	-	-	5,600	-	0.0%
51-70-15 MAINTENANCE- LINE & TANK	121,300	-	-	-	121,300	-	0.0%
51-70-21 SUBSCRIPTIONS & MEMBERSHIPS	8,308	-	(515)	-	7,793	(515)	(6.2%)
51-70-22 SUVMA MEMBERSHIP	855	-	515	-	1,370	515	60.2%
51-70-23 TRAVEL, TRAINING & MEETINGS	6,800	-	-	2,000	8,800	2,000	29.4%
51-70-24 OFFICE SUPPLIES	1,520	-	-	-	1,520	-	0.0%
51-70-25 EQUIP, MATERIALS & SUPPLIES	75,000	-	-	-	75,000	-	0.0%
51-70-26 BUILDING MAINTENANCE	6,000	-	4,000	-	10,000	4,000	66.7%
51-70-27 UTILITIES	-	-	3,000	1,000	4,000	4,000	100.0%
51-70-28 SCADA SYSTEMS	3,504	-	-	-	3,504	-	0.0%
51-70-29 UTILITIES WELLS/TANKS	199,798	-	85,000	-	284,798	85,000	42.5%
51-70-31 PROFESSIONAL SERVICES	28,106	-	27,500	18,000	73,606	45,500	161.9%
51-70-32 WATER RIGHTS LEGAL FEES	4,677	-	-	-	4,677	-	0.0%
51-70-34 AUDITOR FEES	1,339	-	-	-	1,339	-	0.0%
51-70-35 BLUE STAKE SERVICES	2,321	-	-	-	2,321	-	0.0%
51-70-36 COMPUTERS / SOFTWARE	20,089	-	-	30,000	50,089	30,000	149.3%
51-70-46 VEHICLES MAINTENANCE	16,487	-	-	-	16,487	-	0.0%
51-70-47 VEHICLES - FUEL	20,211	-	-	-	20,211	-	0.0%
51-70-51 GIS	12,000	-	-	-	12,000	-	0.0%
51-70-53 DEPRECIATION WATER SYSTEM	835,000	-	-	265,000	1,100,000	265,000	31.7%
51-70-61 COMPUTERS/SOFTWARE	20,000	-	-	(20,000)	-	(20,000)	(100.0%)
51-70-75 METERS,TRANSPONDERS,MAINT	67,575	-	-	-	67,575	-	0.0%
TOTAL WATER OPERATIONS	2,315,816	-	119,500	378,800	2,814,116	498,300	21.5%

Water Fund Continued

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
BILLING & COLLECTIONS EXPENDITURES						
51-73-11 SALARIES	43,129	-	-	12,250	55,379	12,250
51-73-13 PENSION BENEFITS	19,045	-	-	3,000	22,045	3,000
51-73-14 CAR ALLOW	200	-	-	-	200	-
51-73-20 BAD DEBT EXPENSE	200	-	200	3,000	400	200
51-73-22 UTILITY BILLS-PRINTING/POSTAGE	7,000	-	3,000	3,000	13,000	6,000
51-73-36 COMPUTER CHARGES	4,000	-	-	4,000	4,000	-
51-73-38 CREDIT CARD CHARGES	12,000	-	4,000	4,000	20,000	8,000
51-73-51 INSURANCE	7,500	-	-	-	7,500	-
TOTAL BILLING & COLLECTIONS	93,074	-	7,200	22,250	122,524	29,450
WATER CAPITAL PROJECTS						
51-74-07 CHLORINATOR BUILDING (IMPACT FEES)	-	-	-	30,000	30,000	30,000
51-74-64 SERVICEBERRY SPRING RDVMT (IMPACT FEES)	2,000,000	1,800,000	-	-	3,800,000	1,800,000
51-74-76 WATER LINE REPLACEMENT	350,000	-	(209,000)	-	141,000	(209,000)
51-74-82 SCADA SYSTEM UPGRADES	100,000	-	-	-	100,000	-
51-74-90 PUBLIC WORKS SHOP	1,500,000	-	(1,000,000)	-	500,000	(1,000,000)
51-74-93 TRANSDUCERS, METERS (NEW)	-	-	209,000	-	209,000	209,000
51-74-48 CROWD CANYON PUMP LINE	-	-	379,500	-	379,500	379,500
51-74-50 WATER MASTER PLAN	-	-	-	10,000	10,000	10,000
TOTAL CAPITAL PROJECTS	3,950,000	1,800,000	(620,500)	40,000	5,169,500	1,219,500
DEBT SERVICE & TRANSFERS						
51-75-13 2020 WATER REV BOND-PRINCIPAL	277,000	-	-	-	277,000	-
51-75-44 TRANSFER FOR UTILITY CITY USAGE	12,792	-	-	-	12,792	-
51-75-45 TRANSFER TO CAPITAL PROJ. FUND	191,509	-	-	-	191,509	-
51-75-46 TRANSFERTO PI FUND	400,000	-	(250,000)	-	150,000	(250,000)
51-75-53 2020 WATER REV BOND-INTEREST	17,727	-	-	-	17,727	-
51-75-90 BOND ADMINISTRATION FEES	3,500	-	-	-	3,500	-
TOTAL DEBT SERVICE & TRANSFERS	902,528	-	(250,000)	-	652,528	(250,000)
TOTAL WATER FUND EXPENDITURES	7,261,418	1,800,000	(743,800)	441,050	8,758,668	1,497,250
51-99-08 INCREASE FUND BALANCE	-	-	-	-	-	-
51-2981) WATER IMPACT FEE - SURPLUS/(DEFICIT)	-	-	-	-	-	-
D R HORTON WATER ANX FEE - SURPLUS/(DEFICIT)	-	-	-	-	-	-
WATER FUND - SURPLUS/(DEFICIT)	-	-	-	-	-	-

1. Ture up the salary due to the increase approved by council in January.
2. Additional staff and rising cost of certification training/ conferences.
3. Higher utility costs at PW Building.
4. Ongoing services for water rights, water line flushing plans, systems analysis.
5. Combining two separate computers/software funds, and adjusting for more meters that need cell service.
6. Adjust depreciation based on actual from last year.
7. Ture up the salary due to the increase approved by council in January.
8. Benefits increased because of the salary increase in January.
9. Increase in utility billing costs.
10. Increased costs in credit card charges.
11. Work needed on the Chlorinator generator.
12. Additional work was done on the master plan.

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

REVENUES	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
52-37-11 SOLID WASTE UTIL BILLING REV	800,000	-	-	51,000	851,000	51,000	6.4%
52-38-50 APPROPRIATION OF FUND BALANCE	-	-	4,000	89,000	93,000	93,000	100.0%
TOTAL SOLID WASTE COLLECTION REVENUES	800,000	-	4,000	140,000	944,000	144,000	18.0%

EXPENDITURES

52-73-11 SALARIES	25,614		-	5,000	30,614	5,000	19.5%
52-73-13 PENSION BENEFITS	12,037		-		12,037	-	0.0%
52-73-17 OVERTIME	600		-		600	-	0.0%
52-73-20 POSTAGE - UTILITY BILLING	7,000		4,000		11,000	4,000	57.1%
52-73-24 OFFICE EXPENSE & SUPPLIES	100		-		100	-	0.0%
52-73-32 COLLECTION CHARGES	730,099	-	-	120,000	850,099	120,000	16.4%
52-73-34 DUMP FEES	550		-		550	-	0.0%
52-73-35 RECYCLING DUMPSTER FEES	-	-	-		-	-	0.0%
52-73-36 COMPUTER CHARGES	4,000		-		4,000	-	0.0%
52-73-38 SUVSWD SUBSIDY	20,000		-	15,000	35,000	15,000	75.0%
TOTAL SOLID WASTE EXPENDITURES	800,000	-	4,000	140,000	944,000	144,000	18.0%

52-99-08
(52-2981)

INCREASE/DECREASE FUND BALANCE RESERVES

SOLID WASTE - SURPLUS/(DEFICIT)

1. Increased salary costs from
2. Republic Services increased their collection charges.
3. SUVSWD Increased their fee this year.

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

										1
REVENUES										
53-36-10	INTEREST	15,000	-	-	-	150,000	165,000	150,000	1000.0%	
53-36-22	INT EARNINGS- SF CONST ESCROW	50,000	-	-	-	-	50,000	-	0.0%	
53-36-50	SALE OF CAPITAL ASSET	50,001	(50,001)	-	-	-	-	(50,001)	(100.0%)	
53-36-90	SEWER SUNDRY REVENUE	50,000	-	-	-	-	50,000	-	0.0%	
53-37-11	SEWER UTILITY BILLING REVENUE	3,463,698	-	-	-	-	3,463,698	-	0.0%	
53-37-11	PAYMENT FROM GF FOR CITY UTILITY USAGE	2,935	-	-	-	-	2,935	-	0.0%	
53-37-13	SEWER CONNECTION FEES	60,000	-	-	-	-	60,000	-	0.0%	
53-37-16	SEWER IMPACT FEES	315,000	-	-	-	-	315,000	-	0.0%	
53-37-20	HARMONY RIDGE SEWER FEE	198,000	-	702,000	-	-	900,000	702,000	354.5%	
53-38-90	APPROPRIATION OF FUND BALANCE	92,150	50,001	179,558	-	208,329	530,038	437,888	475.2%	
53-38-20	APPROPRIATION OF IMP FEE RSRVS	1,124,804	-	(500,000)	-	-	624,804	(500,000)	(44.5%)	
TOTAL SEWER FUND REVENUES		5,421,588	-	381,558	-	358,329	6,161,475	739,887	13.6%	
EXPENDITURES										
SEWER OPERATIONS EXPENDITURES										
53-70-11	SALARIES	323,317	-	-	-	-	323,317	-	0.0%	
53-70-13	EMPLOYEE BENEFITS	188,842	-	-	-	-	188,842	-	0.0%	
53-70-17	OVERTIME/ON CALL	22,184	-	-	-	-	22,184	-	0.0%	
53-70-14	CAR ALLOWANCE	3,500	-	-	-	-	3,500	-	0.0%	
53-70-15	SYSTEM MAINTENANCE	205,409	-	-	-	-	205,409	-	0.0%	
53-70-21	SUBSCRIPTIONS & MEMBERSHIPS	5,193	-	-	-	-	5,193	-	0.0%	
53-70-23	TRAVEL, TRAINING & MEETINGS	4,306	-	-	-	-	4,306	-	0.0%	
53-70-24	OFFICE SUPPLIES	973	-	-	-	-	973	-	0.0%	
53-70-25	EQUIPMENT, MATERIALS AND SUPPLIES	20,000	-	-	-	-	20,000	-	0.0%	
53-70-26	BUILDING MAINTENANCE	3,775	-	2,225	-	-	6,000	2,225	58.9%	
53-70-27	UTILITIES	5,000	-	-	-	-	5,000	-	0.0%	
53-70-28	SCADA SYSTEMS	2,628	-	-	-	-	2,628	-	0.0%	
53-70-29	UTILITIES - LIFT STATION	8,347	-	-	-	11,000	19,347	11,000	131.9%	2
53-70-31	PROFESSIONAL SERVICES	2,488	-	-	-	-	2,488	-	0.0%	
53-70-32	SEWER PROCESSING CHARGES	320,000	-	120,000	-	-	440,000	120,000	37.5%	
53-70-33	EASEMENT RENT- RAILROAD	546	-	-	-	131	677	131	24.0%	3
53-70-35	BLUE STAKE SERVICES	2,036	-	-	-	-	2,036	-	0.0%	
53-70-36	COMPUTERS /SOFTWARE	12,542	-	-	-	-	12,542	-	0.0%	
53-70-46	VEHICLE MAINTENANCE	10,000	-	-	-	-	10,000	-	0.0%	
53-70-47	VEHICLES - FUEL	12,601	-	-	-	-	12,601	-	0.0%	
53-70-51	GIS	7,610	-	-	-	-	7,610	-	0.0%	
53-70-53	DEPRECIATION	726,037	-	-	-	250,000	976,037	250,000	34.4%	4
TOTAL SEWER OPERATIONS		1,887,334	-	122,225	-	261,131	2,270,690	383,356	20.3%	

Sewer Fund

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
SEWER BILLINGS & COLLECTIONS							
53-73-11 SALARIES	29,343	-	-	8,000	37,343	8,000	27.3%
53-73-13 EMPLOYEE BENEFITS	13,693	-	-	3,000	16,693	3,000	21.9%
53-73-17 OVERTIME	200	-	-	-	200	-	0.0%
53-73-20 POSTAGE	-	-	-	1,000	1,000	1,000	100.0%
53-73-21 UTILITY BILLINGS-PRINTING	6,000	-	2,000	6,000	14,000	8,000	133.3%
53-73-24 OFFICE SUPPLIES & EXPENSES	500	-	-	-	500	-	0.0%
53-73-36 COMPUTER CHARGES	3,500	-	-	-	3,500	-	0.0%
53-73-38 CREDIT CARD CHARGES	13,000	-	5,000	2,000	20,000	7,000	53.8%
53-73-51 INSURANCE	-	-	-	-	-	-	0.0%
TOTAL BILLINGS & COLLECTIONS	66,236	-	7,000	20,000	93,236	27,000	40.8%
SEWER CAPITAL PROJECTS							
53-74-20 EBCO SEWER CONT. TO S.F.	198,000	-	735,333	-	933,333	735,333	371.4%
53-74-41 SPANISH FORK TRUNK LINE-IMP FEE	-	-	-	-	-	-	0.0%
53-74-52 SCADA Upgrades	100,000	-	-	-	100,000	-	0.0%
53-74-59 SEWER TRUNKLINE REPLACEMENT	500,000	-	-	-	500,000	-	0.0%
53-74-85 PUBLIC WORK SHOP-IMPACT FEES	500,000	-	(500,000)	-	-	(500,000)	(100.0%)
TOTAL CAPITAL PROJECTS	1,298,000	-	235,333	-	1,533,333	235,333	18.1%
DEBT SERVICE & TRANSFERS							
53-74-44 TRANSFER FOR CITY USAGE OF UTILITY	2,935	-	-	-	2,935	-	0.0%
53-74-45 TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE REPLACEMENT)	448,000	-	-	-	448,000	-	0.0%
53-75-13 2020 SEWER REV BOND-PRINCIPAL	635,000	-	-	74,000	709,000	74,000	11.7%
53-75-53 2020 SEWER REVENUE NOTE - INTEREST	698,083	-	-	-	698,083	-	0.0%
53-75-56 2024 SEWER REVENUE NOTE - INTEREST	243,000	-	-	3,198	246,198	3,198	1.3%
53-75-57 2024 SEWER REVENUE NOTE - PRINCIPAL	143,000	-	-	-	143,000	-	0.0%
53-75-58 2024 DWQ SEWER NOTE-INTEREST	-	-	15,000	-	15,000	15,000	100.0%
53-75-90 BOND ADMINISTRATION FEES	-	-	2,000	-	2,000	2,000	100.0%
TOTAL DEBT SERVICE	2,170,018	-	17,000	77,198	2,264,216	94,198	4.3%
TOTAL SEWER FUND EXPENDITURES	5,421,588	-	381,558	358,329	6,161,475	739,887	13.6%
53-99-08 (53-2981) INCREASE FUND BALANCE							
SEWER IMPACT FEE - SURPLUS/(DEFICIT)	-	-	-	-	-	-	0.0%
D R HORTON SEWER ANNEXATION FEE - SURPLUS/(DEFICIT)	-	-	-	-	-	-	0.0%
SEWER FUND - SURPLUS/(DEFICIT)	-	-	-	-	-	-	0.0%

1. Revised based on actual interest earnings
2. New lift station in Sunrise Ranch, and increased sewer flows from recent development
3. Revised for actual easement cost
4. Adjust depreciation based on actual from last year.
5. Ture up the salary due to the increase approved by council in January.
6. Benefits increased because of salary increases.
7. Increased billing costs.
8. Increased billing costs.
9. Corrected for actual monthly principal payments.
10. Corrected for actual monthly interest payments.

Mapleton City
July 1, 2024 - June 30, 2025
Amended Budget
Mapleton Fiber Fund

REVENUES		FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
56-36-10	INTEREST	-	-	-	-	-	-	0.0%
56-37-11	MF UTILITY BILLING REVENUE	788,400	227,000	-	70,000	1,085,400	297,000	37.7%
TOTAL MF FUND REVENUES		788,400	227,000	-	70,000	1,085,400	297,000	37.7%

EXPENDITURES

MF OPERATIONS EXPENDITURES

56-70-11	SALARIES	18,635	(18,635)	-	-	-	(18,635)	(100.0%)
56-70-13	EMPLOYEE BENEFITS	9,988	(9,988)	-	-	-	(9,988)	(100.0%)
56-70-17	OVERTIME/ON CALL	3,567	(3,567)	-	-	-	(3,567)	(100.0%)
56-70-14	MISC EXPENSE	4,000	-	-	-	4,000	-	0.0%
56-70-15	SYSTEM MAINTENANCE	-	-	-	-	-	-	0.0%
56-70-21	SUBSCRIPTIONS & MEMBERSHIPS	-	2,000	-	-	2,000	2,000	100.0%
56-70-23	TRAVEL AND TRAINING	-	12,000	-	-	12,000	12,000	100.0%
56-70-24	OFFICE SUPPLIES	3,200	2,000	-	-	5,200	2,000	62.5%
56-70-25	MATERIALS AND SUPPLIES	20,000	120,000	-	-	140,000	120,000	600.0%
56-70-26	BUILDING MAINTENANCE	-	-	-	-	-	-	0.0%
56-70-27	UTILITIES	106,000	80,000	-	50,000	236,000	130,000	122.6%
56-70-31	PROFESSIONAL SERVICES	-	-	-	-	-	-	0.0%
56-70-32	LEGAL FEES	-	-	-	-	-	-	0.0%
56-70-35	BLUE STAKES & POLE ATTACH	-	-	-	-	-	-	0.0%
56-70-36	COMPUTER SOFTWARE	10,000	50,000	-	-	60,000	50,000	500.0%
56-70-46	VEHICLE MAINTENANCE	4,000	6,000	-	-	10,000	6,000	150.0%
56-70-47	VEHICLES - FUEL	10,000	-	-	-	10,000	-	0.0%
56-70-51	GIS/DRAFTING	15,000	(15,000)	-	-	-	(15,000)	(100.0%)
56-70-53	DEPRECIATION	-	-	-	-	-	-	0.0%
56-70-74	MARKETING	-	-	-	7,000	7,000	7,000	100.0%
TOTAL MF OPERATIONS		204,390	224,810	-	57,000	486,200	281,810	137.9%

1

2

MF Fund

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
--	------------------------------------	--	---	--	-----------------------------------	---	--

BILLING & COLLECTIONS EXPENDITURES

56-73-11	SALARIES	11,554	-	-	-	11,554	-	0.0%
56-73-13	EMPLOYEE BENEFITS	4,863	-	-	-	4,863	-	0.0%
56-73-20	POSTAGE	50	-	-	-	50	-	0.0%
56-73-22	UTILITY BILLING-PRINTING	-	-	-	-	-	-	0.0%
56-73-24	OFFICE SUPPLIES & EXPENSES	-	-	-	-	-	-	0.0%
56-73-36	COMPUTER CHARGES	-	-	-	-	-	-	0.0%
56-73-38	CREDIT CARD CHARGES	-	-	-	-	-	-	0.0%
56-73-74	MATERIALS & SUPPLIES	500	-	-	-	500	-	0.0%
TOTAL BILLING & COLLECTIONS		16,967	-	-	-	16,967	-	0.0%

MF CAPITAL PROJECTS

56-74-30	MF CONSTRUCTION AND MATERIALS	-	-	-	-	-	-	0.0%
56-74-52	OTDR TESTER	-	-	-	-	-	-	0.0%
TOTAL CAPITAL PROJECTS		-	-	-	-	-	-	0.0%

DEBT SERVICE & TRANSFERS

56-75-10	2021 MF REVENUE NOTE - INT	249,188	-	-	-	249,188	-	0.0%
56-75-20	2021 MF REVENUE NOTE - PRNCPL	315,000	-	-	-	315,000	-	0.0%
56-75-90	BOND ADMINISTRATION FEE	-	-	-	5,000	5,000	5,000	100.0%
TOTAL DEBT SERVICE & TRANSFERS		564,188	-	-	5,000	569,188	5,000	0.9%

TOTAL MF FUND EXPENDITURES

TOTAL MF FUND EXPENDITURES		785,545	224,810	-	62,000	1,072,355	286,810	36.5%
----------------------------	--	---------	---------	---	--------	-----------	---------	-------

56-99-08
(56-2981)

INCREASE FUND BALANCE

INCREASE FUND BALANCE	2,855	-	-	8,000	13,045	10,190	356.9%
-----------------------	-------	---	---	-------	--------	--------	--------

MF IMPACT FEE - SURPLUS/(DEFICIT)

MF IMPACT FEE - SURPLUS/(DEFICIT)	-	-	-	-	-	-	0.0%
-----------------------------------	---	---	---	---	---	---	------

MF FUND - SURPLUS/(DEFICIT)

MF FUND - SURPLUS/(DEFICIT)	-	2,190	-	-	-	-	0.0%
-----------------------------	---	-------	---	---	---	---	------

1. Move expense from the capital projects fund.
2. Move expense from the capital projects fund.
3. Account for bond administration fees.

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

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
REVENUES							
57-37-11 STORM WATER UTIL BILLING REV	246,000	-	-	10,000	256,000	10,000	4.1%
57-37-11 STORM WATER UTIL BILLING REV	2,935	-	-	-	2,935	-	0.0%
57-37-27 LAND DISTURBANCE FEE (SWIPP)	75,000	-	13,400	15,000	103,400	28,400	37.9%
57-38-13 TRANSFER FROM GENERAL FUND	-	-	-	-	-	-	0.0%
57-38-50 APPROPRIATION OF FUND BALANCE	71,155	140,000	4,500	(7,000)	208,655	137,500	193.2%
TOTAL STORM WATER REVENUES	545,093	(10,003)	17,900	18,000	570,990	25,897	4.8%

EXPENDITURES							
57-70-11 SALARIES	51,980	-	-	10,000	61,980	10,000	19.2%
57-70-13 PENSION BENEFITS	30,361	-	-	-	30,361	-	0.0%
57-70-17 OVERTIME / ON CALL	3,567	-	-	-	3,567	-	0.0%
57-70-14 CAR ALLOW& PROTECTIVE CLOTHING	563	-	-	-	563	-	0.0%
57-70-15 SYSTEM MAINTENANCE	-	-	-	-	-	-	0.0%
57-70-21 SUBSCRIPTIONS & MEMBERSHIPS	3,605	-	-	-	3,605	-	0.0%
57-70-23 TRAVEL/TRAINING & MEETINGS	683	-	-	-	683	-	0.0%
57-70-24 OFFICE SUPPLIES	153	-	-	-	153	-	0.0%
57-70-25 EQUIP. MATERIALS & SUPPLIES	10,000	-	-	-	10,000	-	0.0%
57-70-26 BUILDING MAINTENANCE	603	400	-	-	1,003	400	66.3%
57-70-27 UTILITIES	6,000	3,000	-	-	9,000	3,000	50.0%
57-70-28 CELL PHONE	70	-	-	500	570	500	714.3%
57-70-31 PROFESSIONAL SERVICES	2,488	-	-	-	2,488	-	0.0%
57-70-33 SOFTWARE LICENSE - UTILISYNC	-	-	-	-	-	-	0.0%
57-70-35 BLUE STAKE SERVICES	323	-	-	-	323	-	0.0%
57-70-36 COMPUTERS / SOFTWARE	2,010	-	-	2,000	4,010	2,000	99.5%
57-70-46 VEHICLES MAINTENANCE	1,608	-	-	-	1,608	-	0.0%
57-70-47 VEHICLES FUEL	2,010	-	-	-	2,010	-	0.0%
57-70-48 COUNTY ASSESSMENT FEE	1,466	-	-	-	1,466	-	0.0%
57-70-49 DUMP FEES	1,528	-	-	-	1,528	-	0.0%
57-70-51 GIS	1,203	-	-	-	1,203	-	0.0%
57-70-53 DEPRECIATION STORM WATER	18,414	-	-	-	18,414	-	0.0%
57-70-90 SWEEPER TRUCK MAINTENANCE	-	-	10,000	-	10,000	10,000	100.0%
TOTAL STORM WATER OPERATIONS	138,635	-	13,400	12,500	164,535	25,900	18.7%

BILLING & COLLECTIONS EXPENDITURES							
57-73-11 SALARIES	43,129	-	-	5,500	48,629	5,500	12.8%
57-73-13 EMPLOYEE BENEFITS	19,045	-	-	-	19,045	-	0.0%
57-73-14 CAR ALLOW	200	-	-	-	200	-	0.0%
57-73-17 OVERTIME	200	-	-	-	200	-	0.0%
57-73-20 UTILITY BILLS-PRINTING/POSTAGE	50	-	-	-	50	-	0.0%
57-73-36 COMPUTER CHARGES	3,500	-	-	-	3,500	-	0.0%
57-73-74 MATERIALS & SUPPLIES	1,000	-	-	-	1,000	-	0.0%
TOTAL BILLINGS & COLLECTIONS	67,124	-	-	5,500	72,624	5,500	8.2%

STORM WATER CAPITAL PROJECTS							
57-74-03 MASTER PLAN STUDY	-	140,000	-	-	140,000	140,000	100.0%
57-74-04 MASTER PLAN ST DRAIN IMPMNTS	-	-	4,500	-	4,500	4,500	100.0%
57-74-05 MISC STORM DRAIN IMPROVEMENTS	120,000	-	-	-	120,000	-	0.0%
57-74-44 TRANSFER FOR UTILITY CITY USAGE	180	-	-	-	180	-	0.0%
57-74-50 VEHICLE REPLACEMENT	69,151	-	-	-	69,151	-	0.0%
57-74-04 MASTER PLAN ST DRAIN IMPMNTS	-	-	-	-	-	-	0.0%
TOTAL CAPITAL PROJECTS	189,331	140,000	4,500	-	333,831	144,500	76.3%
TOTAL STORM WATER FUND EXPENDITURES	395,090	140,000	17,900	18,000	570,990	175,900	44.5%
INCREASE /DECREASE FUND BALANCE RESERVES	150,003	(150,003)	-	-	-	(150,003)	(100.0%)
STORM WATER - SURPLUS/(DEFICIT)	-	-	-	-	-	-	-

1. Ture up the salary due to the increase approved by council in January.
2. Increase in telephone costs
3. Increase costs of storm water software and users

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

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
REVENUES							
58-36-10 INTEREST PI IMPACT FEES	5,000	-	110,000		115,000	110,000	2200.0%
58-37-11 PI UTILITY BILLING REVENUE	1,122,935	-	150,000		1,272,935	150,000	13.4%
58-37-13 PI CONNECTION/INSPECTION FEES	40,000	-	25,000		65,000	25,000	62.5%
58-37-14 PI IMPACT FEES	1,000,000	-	(300,000)		700,000	(300,000)	(30.0%)
58-37-17 PI ANNEXATION FEE	-	-	600,000		600,000	600,000	100.0%
58-38-13 TRANSFER FROM GENERAL FUND	-	-	-		-	-	0.0%
58-38-14 TRANSFER FROM WATER FUND	400,000	-	(250,000)		150,000	(250,000)	(62.5%)
58-38-90 APPROPRIATION OF FUND BALANCE	43,352	-	(43,352)	-	-	(43,352)	(100.0%)
58-38-91 APPROPRIATION OF IMPACT FEES	500,000	-	190,000	17,340	707,340	207,340	41.5%
TOTAL PRESSURIZED IRRIGATION REVENUES	3,111,287	-	481,648	17,340	3,610,275	498,988	16.0%

EXPENDITURES

58-70-11 SALARIES	249,491	-	-		249,491	-	0.0%
58-70-13 PENSION BENEFITS	138,488	-	-		138,488	-	0.0%
58-70-17 OVERTIME / ON CALL	15,973	-	-		15,973	-	0.0%
58-70-14 CAR ALLOW& PROTECTIVE CLOTHING	2,520	-	-		2,520	-	0.0%
58-70-15 SYSTEM MAINTENANCE	34,045	-	-		34,045	-	0.0%
58-70-21 SUBSCRIPTIONS & MEMBERSHIPS	3,739	-	-		3,739	-	0.0%
58-70-23 TRAVEL, TRAINING & MEETINGS	3,060	-	-		3,060	-	0.0%
58-70-24 OFFICE SUPPLIES	684	-	-		684	-	0.0%
58-70-25 EQUIP. MATERIALS & SUPPLIES	30,000	-	-	35,000	65,000	35,000	116.7%
58-70-26 BUILDING MAINTENANCE	2,700	-	1,500		4,200	1,500	55.6%
58-70-27 UTILITIES	4,000	-	(1,500)		2,500	(1,500)	(37.5%)
58-70-28 SCADA SYSTEMS	1,168	-	-		1,168	-	0.0%
58-70-29 UTILITIES - PUMPS	-	-	-		-	-	0.0%
58-70-30 UTILITIES - POND	15,079	-	15,000		30,079	15,000	99.5%
58-70-31 PROFESSIONAL SERVICES	2,488	-	-	6,300	8,788	6,300	253.2%
58-70-32 WATER RIGHTS LEGAL FEES	-	-	-		-	-	0.0%
58-70-35 BLUE STAKE SERVICES	1,446	-	-		1,446	-	0.0%
58-70-36 COMPUTERS/SOFTWARE	9,000	-	-		9,000	-	0.0%
58-70-37 TRANSPONDERS AND METERS	30,804	-	-		30,804	-	0.0%
58-70-46 VEHICLES MAINTENANCE	7,200	-	-		7,200	-	0.0%
58-70-47 VEHICLES - FUEL	9,000	-	-		9,000	-	0.0%
58-70-51 GIS	5,400	-	-		5,400	-	0.0%
58-70-53 DEPRECIATION PI SYSTEM	579,746	-	-		579,746	-	0.0%
58-70-60 MAPLETON IRRIGATION WTR LEASE	169,797	-	60,000		229,797	60,000	35.3%
TOTAL EXPENDITURES	1,315,828	-	75,000	41,300	1,432,128	116,300	8.8%

1

2

Pressurized Irrigation

	FY 2024-2025 Approved Budget	FY 2024-2025 First Amended Changes	FY 2024-2025 Second Amended Changes	FY 2024-2025 Third Amended Changes	FY 2024-2025 Amended Budget	FY 2024-2025 Approved vs Original Budget Amendments	FY 2024-2025 % Change Amended Budget
PI BILLINGS & COLLECTIONS							
58-73-11 SALARIES	43,129	-	-	12,000	55,129	12,000	27.8%
58-73-13 PENSION BENEFITS	19,045	-	-	2,800	21,845	2,800	14.7%
58-73-14 CAR ALLOW	525	-	-	-	525	-	0.0%
58-73-17 OVERTIME	233	-	-	-	233	-	0.0%
58-73-20 POSTAGE	-	-	-	-	-	-	0.0%
58-73-22 UTILITY BILLS-PRINTING/POSTAGE	6,000	-	4,000	3,200	13,200	7,200	120.0%
58-73-24 OFFICE EXPENSE & SUPPLIES	-	-	-	-	-	-	0.0%
58-73-36 COMPUTER CHARGES	-	-	-	-	-	-	0.0%
58-73-38 CREDIT CARD CHARGES	-	-	9,000	3,000	12,000	12,000	100.0%
58-73-51 INSURANCE	-	-	-	-	-	-	0.0%
TOTAL BILLINGS & COLLECTIONS	68,932	-	13,000	21,000	102,932	34,000	49.3%
CAPITAL PROJECTS							
58-74-62 MASTER PLAN PROJECTS (100% Impact Fee)	1,500,000	-	-	17,340	1,517,340	17,340	1.2%
58-74-93 TRANSPONDERS, METERS (NEW)	-	-	250,000	-	250,000	250,000	100.0%
TOTAL - CAPITAL PROJECTS	1,500,000	-	250,000	17,340	1,767,340	267,340	17.8%
DEBT SERVICE & TRANSFERS							
58-74-44 TRANSFER FOR CITY USAGE OF UTILITY	93,527	-	-	-	93,527	-	0.0%
58-74-45 TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE REPLACEMENT)	133,000	-	-	-	133,000	-	0.0%
TOTAL DEBT SERVICE & TRANSFERS	226,527	-	-	-	226,527	-	0.0%
TOTAL PI FUND EXPENDITURES	3,111,287	-	338,000	79,640	3,528,927	417,640	13.4%
58-99-08 INCREASE/DECREASE FUND BALANCE RESERVES	-	-	143,648	(62,300)	81,348	81,348	100.0%
58-2981 INCREASE PRESSURIZED IRRIGATION IMPACT FEE RESERVES	-	-	-	-	-	-	0.0%
INCREASE D R HORTON PI ANNEX FEE RESERVES	-	-	-	-	-	-	0.0%
PI FUND - SURPLUS/(DEFICIT)	-	-	-	-	-	-	0.0%

1. Additional equipments costs for pond aeration system to mitigate moss/pond scum.
2. Increase to professional serices to cover cost of approved Master Plan that was billed in this fiscal year.
3. Ture up the salary due to the increase approved by council in January.
4. Employee Benefits increased due to the increase of salaries in January.
5. Increased billing costs.
6. Increased credit card charges.
7. Correction for the approved low bid contract for US-89 PI Project.



City Council Staff Report

Date:

6/11/2025

Prepared By:

Bryce Oyler

Public Hearing:

Yes

Attachments:

Final Budget
Position List
Fee Schedule

REQUEST

Consideration of a resolution adopting the Fiscal Year 2025-2026 Budget, and to approve the Position List and Fee Schedule.

BACKGROUND & DESCRIPTION

On May 21, the City Council approved the Fiscal Year 2025-2026 Tentative Budget. Staff has met with the Budget Committee and is proposing the attached budget for approval.

Revenues are expected to increase with the exception of Sales Tax Revenue. The RAP Tax Fund and the Mapleton Fiber Fund have been added to the budget this year. Please refer to the attached budget overview for a more detailed highlight of the Fiscal Year 2025-2026 Budget.

RECOMMENDATION

Approve a resolution adopting the Fiscal Year 2025-2026 Budget, and to approve the Position List and Fee Schedule.

RESOLUTION NO. 2025-
A RESOLUTION OF THE CITY OF MAPLETON, UTAH
TO ADOPT THE FISCAL YEAR 2025-2026 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; and,

WHEREAS, the proposed fee schedule implements the Moderate Income Housing Plan by continuing to not require impact fees for accessory dwelling units or for projects that include deed restrictions for moderate income housing;

NOW THEREFORE, be it resolved by the City Council of Mapleton, Utah, that the Fiscal Year 2025-2026 Budget be adopted and the position list and Fee Schedule be approved.

Approved and adopted on June 11, 2025.

Dallas Hakes
Mayor

ATTEST:

Camille Brown, City Recorder



Fiscal Year 2025-2026 Adopted Budget





BUDGET OVERVIEW

June 11, 2025

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, 2026. The budget is balanced and in compliance with Utah State Law.

The fiscal year 2025-2026 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 \$3,395,406
- Sales Tax Revenue has slowed down slightly through Fiscal Year 2025, so projections for Fiscal Year 2026 are budgeted lower, at \$2,400,000
- Total Governmental Fund Revenues are budgeted at \$11,816,427, Sales and Property Tax being the two largest contributors

Enterprise Fund Revenues

- Culinary Water revenue is budgeted at \$2,700,000 in utility billing revenue
- Sewer utility billing revenue is anticipated to increase to \$3,648,406
- Mapleton City Network is budgeting \$1,944,000 in utility billing revenue
- Pressurized Irrigation is budgeting \$1,500,000 in utility billing revenue

Special Revenue Funds

- Mapleton has two Special Revenue Funds which are the Road Fund and the RAP Sales Tax fund
- The city charges a road fund fee and estimated revenues from this fee are \$425,000
- Projected revenues from the RAP Sales Tax are \$120,000

Impact Fee Revenue

On 03/03/2021 an Impact Fee study was presented to the City Council. On 3/5/2025, Council adopted a new Impact Fee study for Culinary and Pressurized Irrigation. The following are the current impact fees (based on a single family unit):

- Parks: \$3,587
- Public Safety: \$402.52
- Culinary Water: \$2,780
- Sewer: \$3,156.91
- Pressurized Irrigation: \$6,597

Employee Staffing

- There are no new positions being requested for Fiscal Year 2026
- This budget accounts for a merit increase of up to 3%
- It also budgets for five individuals to receive an additional pay increase to catch them up in their pay range

Capital Purchase

- Public Safety
 - Rescue Truck: \$500,000
 - Rescue Equipment (Jaws of Life, etc...): \$80,000
- Parks and Recreation
 - 8th West Park Strip: \$52,000
 - City Park, Phase 1: \$1,500,000
 - Bike Park: \$1,500,000
 - Evans Park: \$150,000
 - Chevy 3500: \$72,000
 - Equipment (Mini Excavator, Trailer, Tractor, Mower, Aerator): \$87,000
- Enterprise Fund Vehicles:
 - Replace a Ford F-150 with a similar truck: \$65,000
 - Replace a Dumptruck Plow: \$350,000
 - Upgrade to a 4 seat side-by-side: \$35,000
- Culinary Water Fund
 - Waterline Replacement: \$1,300,000
 - SCADA System Upgrades: \$100,000
- Sewer Fund
 - SCADA System Upgrades: \$100,000
 - Sewer Trunkline Replacement: \$1,000,000
 - Public Works Shop (Sewer Portion): \$500,000

- Storm Water Fund
 - Masterplan Storm Drain Improvements: \$275,000
 - Miscellaneous Storm Drain Improvements: \$120,000
- Pressurized Irrigation Fund
 - Public Works Shop (PI Portion): \$1,000,000
 - Master Plan Projects: \$1,500,000
- Mapleton City Network projects
 - Continued Construction: \$1,000,000

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 \$863,000 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 two additional notes in the amount of \$5,145,000 and \$900,000 with maturity dates of 2044 and 2045.

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. In 2023, Mapleton City sold an additional \$9,455,748.17 of bonds and the city council approved a \$6,000,000 loan from the General Fund to complete the Mapleton City Network construction.

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

- Culinary Water Fund
 - 2020 Water Revenue Bond – Principal Payment: \$285,000
 - 2020 Water Revenue Bond – Interest Payment: \$12,753
- Sewer Fund
 - 2020 Sewer Note to Spanish Fork – Principal: \$635,000
 - 2020 Sewer Note to Spanish Fork – Interest: \$449,680
 - 2024 Sewer Note to Spanish Fork – Principal: \$155,000
 - 2024 Sewer Note to Spanish Fork – Interest: \$238,875
 - 2024B Sewer Note to Spanish Fork – Principal: \$0.00
 - 2024B Sewer Note to Spanish Fork – Interest: \$10,080
- Mapleton City Network Fund
 - 2021 Revenue Bond – Interest: \$239,737.50
 - 2021 Revenue Bond – Principal: \$320,000.00
 - 2023 Revenue Bond – Interest: \$522,544.50, paid by capitalized interest
 - 2022 General Fund Loan – Repayment will begin in fiscal year 2028

Transfers

- General Fund
 - To Capital Projects for Vehicle Replacement: \$515,000
 - To Capital Projects for Parks Reserve: \$25,000
 - To Road Fund for Streets Maintenance: \$400,000

- To Capital Projects for Streets Projects: \$1,900,000
 - To Capital Projects for Future Projects: \$737,557 (For a list of “future projects” refer to the Facilities Master Plan adopted in 2023)
- Water Fund
 - To Capital Projects for Vehicle Replacement: \$101,135
 - To General Fund for City Usage of Utilities: \$12,792
- Sewer Fund
 - To Capital Projects for Vehicle Replacement: \$135,835
 - To General Fund for City Usage of Utilities: \$2,935
- Storm Water Fund
 - To Capital Projects for Vehicle Replacement: \$20,227
 - To General Fund for City Usage of Utilities: \$180
- Pressurized Irrigation Fund
 - To Capital Projects for Vehicle Replacement: \$56,186
 - To General Fund for City Usage of Utilities: \$93,527

Rates

- The Property Tax rate will be discussed in further detail once Utah County has provided the certified tax rate. The amount budgeted currently is just the same amount as last year. Staff will increase the budgeted property tax revenue once the county provides that amount to the city.
- Staff is proposing a rate increase in the Storm Water fund from \$5 to \$10 monthly. Council will be considering this in a different public hearing. If it is not approved, this budget will be adjusted to reflect that decision.

Fees

The Parks and Recreation department has reviewed in depth the fees for facility rentals and recreation classes. For more details regarding all fees, reference the attached Fee Schedule.

Conclusion

The budget overview does not highlight every material item in the Fiscal Year 2026 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. The budget also lists historical amounts as a quick reference. For a more complete detail of historical information, please refer to the audited Financial Statements.

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)



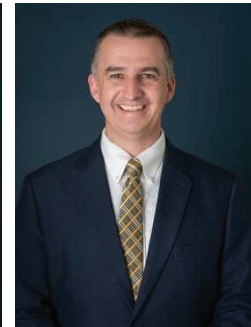
Kasey Beck
(2022-2026)



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 and Recreation Director	Logan Miner
Mapleton City Network Director	Phil Holmes
Finance Director	Bryce Oyler
Treasurer	Lani Bonnett

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

	6/30/2023	6/30/2024	6/30/2025	6/30/2026	\$ Change from	% Change from
	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2024-2025	FY 2024-2025
	Actual	Actual	Budgeted	Adopted	Final Budget	Final Budget
<u>Expenditures</u>	<u>Expenditures</u>	<u>Expenditures</u>	<u>Expenditures</u>	<u>Budget</u>		
<u>General Fund Departments</u>						
Legislature	62,908	99,545	71,754	71,754	-	0.0%
Administration	1,067,933	1,101,943	1,076,574	1,299,882	223,308	20.7%
Finance	229,944	283,451	590,573	608,623	18,050	3.1%
Court	55,125	57,881	61,000	64,355	3,355	5.5%
Community Development	638,435	660,272	810,824	835,025	24,201	3.0%
Police	1,877,363	2,115,927	2,199,768	2,398,569	198,801	9.0%
Fire	1,294,045	1,397,254	1,568,141	1,720,570	152,429	9.7%
Streets	565,502	458,744	756,547	942,581	186,034	24.6%
Parks	846,074	834,195	1,053,439	1,191,928	138,489	13.1%
Recreation	368,109	770,259	877,796	856,132	(21,664)	(2.5%)
Museum	9,820	17,925	45,650	45,850	200	0.4%
Library	36,665	48,665	76,941	78,900	1,959	2.5%
Community Contributions	18,806	23,066	23,200	24,700	1,500	6.5%
Transfers & Reserves	4,669,776	1,714,734	1,113,615	3,577,557	2,463,941	221.3%
Total General Fund Expenditures	11,740,504	9,583,862	10,325,822	13,716,427	3,390,605	32.8%
Total General Fund Revenues	11,076,242	11,819,778	11,184,064	13,716,427	2,532,363	22.6%
Surplus/(Deficit)	(664,262)	2,235,916	858,242	-	(858,242)	

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

	FY 2022-2023 Actual Revenues	FY 2023-2024 Actual Revenues	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	\$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
<u>TAX & FRANCHISE FEE REVENUES</u>						
10-31-10 CURRENT YEAR PROPERTY TAX	2,698,557	2,997,050	3,187,543	3,395,406	207,863	6.5%
10-31-20 PRIOR YEAR PROPERTY TAXES	249,102	242,965	150,000	150,000	-	0.0%
10-31-21 GREENBELT ROLLBACK TAXES	53,867	70,266	100,000	100,000	-	0.0%
10-31-25 FEE IN LIEU ON VEHICLES	159,658	169,976	160,000	160,000	-	0.0%
10-31-30 SALES AND USE TAXES	2,489,715	2,639,130	2,625,000	2,400,000	(225,000)	(8.6%)
10-31-40 COMCAST FRANCHISE FEES	85,400	78,740	80,000	80,000	-	0.0%
10-31-41 MUNI TELECOMMUNICATIONS TAX	47,420	49,113	45,000	45,000	-	0.0%
10-31-42 ROCKY MTN POWER ENERGY TAX	407,553	438,384	370,000	450,000	80,000	21.6%
10-31-43 QUESTAR ENERGY TAX	344,436	360,296	300,000	300,000	-	0.0%
10-31-44 STRAWBERRY ENERGY TAX	4,394	4,909	2,500	2,500	-	0.0%
SUBTOTAL - TAX & FRANCHISE FEES	6,540,102	7,050,829	7,020,043	7,082,906	62,863	0.9%
<u>LICENSE AND PERMIT REVENUES</u>						
10-32-10 BUSINESS LICENSES & PERMITS	14,018	16,187	20,000	22,000	2,000	10.0%
10-32-21 BUILDING CONSTRUCTION PERMITS	459,368	690,118	525,000	645,000	120,000	22.9%
10-32-22 PLAN CHECK FEE	3,625	36	-	-	-	0.0%
10-32-23 REINSPECTION FEE/BLDG PERMIT	4,150	4,625	3,500	3,500	-	0.0%
10-32-24 ACCESSORY APARTMENT PERMIT	23,088	3,914	2,500	2,500	-	0.0%
10-32-25 DOG LICENSE	145	110	200	200	-	0.0%
10-32-28 EXCAVATION PERMIT	6,623	8,104	10,000	10,000	-	0.0%
SUBTOTAL - LICENSE & PERMIT	511,017	723,095	561,200	683,200	122,000	21.7%
<u>RECREATION FEES</u>						
10-33-65 BASEBALL/SOFTBALL	22,090	27,061	26,500	27,000	500	1.9%
10-33-66 GIRLS SOFTBALL	5,478	4,842	-	-	-	0.0%
10-33-67 BASKETBALL	22,555	25,045	31,000	45,000	14,000	45.2%
10-33-69 GIRLS BASKETBALL	6,074	5,775	-	-	-	0.0%
10-33-70 SOCCER	42,295	66,546	48,000	60,000	12,000	25.0%
10-33-72 YOGA/KICKBOXING	2,395	1,774	-	-	-	0.0%
10-33-73 TENNIS	377	3,368	2,500	2,500	-	0.0%
10-33-74 RAD	24	-	-	-	-	0.0%
10-33-76 SUMMER PROGRAMS	193	5,021	4,000	5,000	1,000	25.0%
10-33-77 VOLLEYBALL	15,366	15,895	15,000	15,000	-	0.0%
10-33-78 GYMNASTICS/TUMBLING	-	-	2,500	2,500	-	0.0%
10-33-79 WRESTLING	-	3,770	500	500	-	0.0%
10-33-80 ART	-	1,848	5,000	5,000	-	0.0%
10-33-81 FLAG FOOTBALL	10,422	16,235	11,000	11,000	-	0.0%
10-33-82 RECREATION PROGRAMS - MISC	-	-	-	-	-	0.0%
10-33-84 DANCE	-	-	-	-	-	0.0%
10-33-85 TRACK AND CROSS COUNTRY	-	-	-	12,000	12,000	100.0%
10-33-86 HOCKEY	-	-	-	10,000	10,000	100.0%
10-33-88 LACROSSE	-	-	-	-	-	0.0%
10-33-90 ARCHERY	-	-	-	-	-	0.0%
10-33-92 MAPLETON RUNNING CLUB	-	-	-	-	-	0.0%
10-33-93 PICKLEBALL REVENUE	4,148	5,386	6,000	6,000	-	0.0%
10-33-94 COMMUNITY CLASSES	1,373	2,147	4,000	4,000	-	0.0%
10-33-95 COMMUNITY PROGRAMS	-	-	-	-	-	0.0%
RECREATION PROGRAMS FEES-TOTAL	133,790	184,713	156,000	205,500	49,500	31.7%
<u>CHARGES FOR SERVICES</u>						
10-34-13 PLAN COMM, BOA, FILING FEES	21,941	43,407	32,000	25,000	(7,000)	(21.9%)
10-34-16 GENERAL POLICE SERVICES	1,697	3,922	1,200	1,200	-	0.0%
10-34-65 MEMORIAL HALL RENTALS	3,640	10,045	-	5,000	-	0.0%
10-34-74 PARK/PAVILION RENTALS	22,541	11,852	20,000	20,000	-	0.0%
10-34-75 HARVEST PARK RECEPTION RENTALS	78,274	55,358	75,000	75,000	-	0.0%
10-34-77 TRAFFIC SCHOOL FEES	-	-	1,000	1,000	-	0.0%
10-34-78 FEES - CERT	110	-	-	-	-	0.0%
10-34-81 TOWER LEASE/MONTHLY RECEIPTS	35,560	36,140	35,000	35,000	-	0.0%
SUBTOTAL - CHARGES FOR SERVICES	163,764	160,725	164,200	162,200	(2,000)	(1.2%)
<u>COURT FINES</u>						
10-35-11 COURT FINES/NO SURCHARGE	-	-	-	-	-	0.0%

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

	FY 2022-2023 Actual Revenues	FY 2023-2024 Actual Revenues	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	\$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
<u>FEES FOR SPECIAL & MISCELLANEOUS</u>						
10-36-10 INTEREST EARNINGS	1,086,736	1,559,132	900,000	1,200,000	300,000	33.3%
10-36-11 ROAD EXTENSIONS/SIGNAGE	-	-	-	-	-	0.0%
10-36-12 STREET LIGHT EXTENSIONS	-	-	-	-	-	0.0%
10-36-13 ENGINEERING INSPECTION FEES	70,855	72,000	85,000	85,000	-	0.0%
10-36-17 CITY YOUTH COUNCIL	4,769	7,471	6,800	6,800	-	0.0%
10-36-20 LIBRARY CENTER DONATION	-	-	-	-	-	0.0%
10-36-24 PARKS AND REC SPONSOR DONATIONS	6,965	4,436	18,000	18,000	-	0.0%
10-36-25 DONATIONS - PIONEER DAYS	70,657	74,112	85,000	85,000	-	0.0%
10-36-38 CREDIT CARD SERVICE FEE	5,713	20,423	3,500	3,500	-	0.0%
10-36-40 INSURANCE CLAIMS	-	-	3,500	3,500	-	0.0%
10-36-50 SALE/SALVAGE - VEHICLES	201,502	2,550	50,000	50,000	-	0.0%
10-36-51 SALE/SALVAGE - EQUIPMENT	4,154	-	-	-	-	0.0%
10-36-60 JULY 24 CELEBRATION	10,549	37,232	20,000	20,000	-	0.0%
10-36-61 HISTORICAL SOCIETY REVENUE RECOGNITION	2,000	-	-	-	-	0.0%
10-36-65 RACES	10,446	14,958	14,000	14,000	-	0.0%
10-36-67 PIONEER DAYS TOURNAMENTS	2,095	2,238	2,500	2,500	-	0.0%
10-36-68 5K FUN RUN	3,469	4,262	5,000	5,000	-	0.0%
10-36-69 LIBRARY BOOK SALES	63	-	100	100	-	0.0%
10-36-70 LITERACY CNTR TUTORING	-	-	50	50	-	0.0%
10-36-81 PROCEEDS FROM SALE OF LAND	-	-	-	-	-	0.0%
10-36-82 APPAREL/PUZZLE'S	-	26,484	15,000	15,000	-	0.0%
10-36-90 SUNDRY	90,965	141,722	100,000	100,000	-	0.0%
10-36-95 INSURANCE REIMBURSEMENT	13,022	2,545	12,000	12,000	-	0.0%
10-36-97 AMBULANCE PAYMENTS	354,406	539,752	400,000	650,000	250,000	62.5%
10-36-99 FIRE SERVICES REVENUE	-	-	1,500	1,500	-	0.0%
SUBTOTAL - FEES FOR SERVICES	1,938,366	2,514,099	1,721,950	2,271,950	550,000	31.9%
<u>INTERGOVERNMENTAL REVENUES</u>						
10-37-12 COUNTY FIRE	15,077	21,720	15,000	90,000	75,000	500.0%
10-37-14 WITNESS FEES	111	19	37	37	-	0.0%
10-37-15 REIMBURSABLE FIRE SERVICES	-	-	5,000	5,000	-	0.0%
10-37-16 PROSECUTOR SPLIT	19	323	1,200	1,200	-	0.0%
10-37-17 POLICE DEPT INTERVIEW CLASS	-	-	-	-	-	0.0%
10-37-18 POLICE O/T REIMBURSEMENTS	185	120	5,000	5,000	-	0.0%
10-37-19 JUSTICE COURT GRANT	-	-	-	-	-	0.0%
10-37-21 NEBO POLICE OFFICER	90,000	10,000	90,000	90,000	-	0.0%
10-37-56 CLASS 'C' ROAD FUND ALLOTMENT	687,954	724,430	600,000	740,000	140,000	23.3%
10-37-58 STATE LIQUOR ALLOTMENT	7,934	8,203	6,000	6,000	-	0.0%
10-37-60 EMS GRANTS	-	-	4,000	4,000	-	0.0%
10-37-61 RECREATION & PARKS GRANTS	-	-	-	-	-	0.0%
10-37-63 FD GRANT REVENUE	8,750	5,000	-	-	-	0.0%
10-37-64 MASS TRANSIT ALLOTMENT	231,945	247,307	225,000	250,000	25,000	11.1%
10-37-67 HISTORICAL SOCIETY GRANT	-	6,252	-	-	-	0.0%
10-37-68 PUBLIC TRANSIT TAX	-	43,510	-	110,000	110,000	100.0%
10-37-71 PUBLIC SAFETY - CCJJAG GRANT	2,784	10,000	-	-	-	0.0%
10-37-73 ARPA ALLOTMENT	635,011	-	-	-	-	0.0%
SUBTOTAL - INTERGOVERNMENT	1,679,769	1,076,882	951,237	1,301,237	350,000	36.8%
<u>TRANSFERS, RESERVES, & OTHER SOURCES</u>						
10-38-80 OPERATING XFERS - GF & EF'S/UTILITY USAGE	109,434	109,434	109,434	109,434	-	0.0%
10-38-81 SALE OF EASEMENT - CELL TOWER	-	-	-	-	-	0.0%
10-38-93 TRANSFER FROM ROAD FUND FOR STREET MAINT	-	-	-	-	-	0.0%
SUBTOTAL - TRANSFERS, ETC	109,434	109,434	109,434	109,434	-	0.0%
TOTAL - GENERAL FUND REVENUES/OTHER SOURCES	11,076,242	11,819,778	10,684,064	11,816,427	1,132,363	10.6%
10-38-52 APPROPRIATION OF CLASS C FUND BALANCE	-	-	500,000	1,900,000	1,400,000	280.0%
10-38-90 APPROPRIATION OF GF BALANCE - OPERATIONS	-	-	-	-	-	0.0%
10-38-90 TRANSFER OVER 35% LIMIT TO CIP	-	-	-	-	-	0.0%
10-38-90 APPROPRIATION OF GF BALANCE - RESURFACE	-	-	-	-	-	0.0%
10-38-91 APPROPRIATION OF WATER XFER-SPRINKLING SYSYEM	-	-	-	-	-	0.0%
SUBTOTAL - APPROPRIATION OF GF BALANCE	-	-	500,000	1,900,000	1,400,000	280.0%
TOTAL - GENERAL FUND REVENUES AND APPROPRIATIONS	11,076,242	11,819,778	11,184,064	13,716,427	2,532,363	22.6%

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

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

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

		FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	\$ Change from	% Change from
		Actual	Actual	Approved	Adopted	FY 2024-2025	FY 2024-2025
		Expenditures	Expenditures	Budget	Budget	Final Budget	Final Budget
10-44-11	SALARIES AND WAGES	274,458	301,183	359,358	395,128	35,770	10.0%
10-44-13	EMPLOYEE BENEFITS	129,320	145,139	114,192	138,030	23,838	20.9%
10-44-14	CAR ALLOWANCE	3,529	3,717	4,200	4,200	-	0.0%
10-44-15	HRPR ACTIVITIES	23,189	24,667	25,000	35,000	10,000	40.0%
10-44-16	COLLEGE TUITION	-	-	-	-	-	0.0%
10-44-17	OVERTIME	1,272	1,235	-	-	-	0.0%
10-44-19	EDUCATION	-	-	-	-	-	0.0%
10-44-20	POSTAGE	1,802	2,066	1,800	1,800	-	0.0%
10-44-21	SUBSCRIPTIONS AND MEMBERSHIPS	2,337	2,278	4,000	5,500	1,500	37.5%
10-44-22	PUBLIC NOTICES	-	-	1,500	1,500	-	0.0%
10-44-23	TRAVEL AND TRAINING	3,401	3,187	3,500	6,000	2,500	71.4%
10-44-24	OFFICE SUPPLIES & EXPENSES	3,248	5,523	3,000	4,000	1,000	33.3%
10-44-25	EQUIPMENT, SUPPLIES & MAINTENANCE	3,071	2,525	5,000	5,000	-	0.0%
10-44-26	BUILDING & GROUNDS	27,772	55,307	30,000	80,000	50,000	166.7%
10-44-27	UTILITIES	31,891	37,287	32,724	32,724	-	0.0%
10-44-28	TELEPHONE	7,594	7,293	10,200	10,200	-	0.0%
10-44-32	ATTORNEY FEES - PUBLIC DEFENDER	-	-	-	-	-	0.0%
10-44-33	ATTORNEY FEES - GENERAL	10,221	20,296	100,000	100,000	-	0.0%
10-44-34	ATTORNEY FEES -PROSECUTOR	-	-	-	-	-	0.0%
10-44-35	PROFESSIONAL AND TECHNICAL	27,062	31,406	25,000	120,000	95,000	380.0%
10-44-36	COMPUTER CHARGES	15,737	15,692	20,000	20,000	-	0.0%
10-44-37	WEBSITE MAINTENANCE	4,212	3,900	10,000	10,000	-	0.0%
10-44-38	CUSTODIAL SERVICE	13,648	22,027	13,000	13,000	-	0.0%
10-44-39	URBAN DEER PROGRAM	-	-	6,500	6,500	-	0.0%
10-44-46	VEHICLES - MAINTENANCE & REPAIR	2,210	1,745	1,500	2,200	700	46.7%
10-44-47	VEHICLES - FUEL	532	405	1,000	1,000	-	0.0%
10-44-51	INSURANCE	183,416	178,094	180,000	180,000	-	0.0%
10-44-60	CODIFY CODES	1,630	4,526	6,000	6,000	-	0.0%
10-44-62	PIONEER DAY CELEBRATION	202,549	162,289	-	-	-	0.0%
10-44-63	CITY ELECTIONS	1,368	19,523	34,000	52,000	18,000	52.9%
10-44-64	WELLNESS PROGRAM	10,308	14,606	16,100	16,100	-	0.0%
10-44-65	EMERGENCY COMMUNICATIONS CERT	793	756	1,000	1,000	-	0.0%
10-44-67	NEWSLETTER - PRINTING & POSTAGE	8,567	6,171	8,000	8,000	-	0.0%
10-44-76	COMPUTER HARDWARE & SOFTWARE	16,164	-	10,000	10,000	-	0.0%
10-44-84	CLAIMS	20,052	3,065	-	-	-	0.0%
10-44-85	COMMUNICATIONS	17,726	6,011	17,500	17,500	-	0.0%
10-44-86	INNOVATIVE INCENTIVE PROGRAM	250	-	7,500	7,500	-	0.0%
10-44-87	MARKETING	18,604	20,023	25,000	10,000	(15,000)	(60.0%)
TOTAL - ADMINISTRATION		1,067,933	1,101,943	1,076,574	1,299,882	223,308	20.7%

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

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

Mapleton City
July 1, 2025 - June 30, 2026
Adopted Budget

Court

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

Mapleton City
July 1, 2025 - June 30, 2026
Adopted Budget

Community Development

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

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

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

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

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

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

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

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

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

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

		FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	\$ Change from	% Change from
		Actual	Actual	Approved	Adopted	FY 2024-2025	FY 2024-2025
		Expenditures	Expenditures	Budget	Budget	Final Budget	Final Budget
10-65-11	SALARIES - FULL TIME	144,761	236,154	242,543	252,028	9,485	3.9%
10-65-12	PART TIME SALARIES AND WAGES	43,392	64,391	65,000	79,800	14,800	22.8%
10-65-13	EMPLOYEE BENEFITS	57,813	118,756	98,203	99,354	1,151	1.2%
10-65-14	CAR ALLOWANCE	180	-	-	-	-	0.0%
10-65-17	ON CALL	3,462	9,400	15,000	15,000	-	0.0%
10-65-27	UTILITIES	550	660	-	-	-	0.0%
10-65-40	WRESTLING	-	532	3,000	1,000	(2,000)	(66.7%)
10-65-42	OFFICE SUPPLIES	-	2,319	4,000	4,000	-	0.0%
10-65-44	EDUCATION, TRAVEL & TRAINING	-	6,556	10,000	10,000	-	0.0%
10-65-45	DEPARTMENT EXPENSES	-	2,112	2,500	2,500	-	0.0%
10-65-47	VEHICLES - FUEL	385	1,465	6,000	6,000	-	0.0%
10-65-48	SPRING SOCCER	5,081	1,889	-	-	-	0.0%
10-65-50	SOCCER	34,201	21,509	45,000	30,000	(15,000)	(33.3%)
10-65-51	WALKING PROGRAM	-	-	-	-	-	0.0%
10-65-52	BASEBALL/SOFTBALL	22,899	28,718	30,000	30,000	-	0.0%
10-65-53	GIRLS SOFTBALL	922	4,035	-	-	-	0.0%
10-65-54	BASKETBALL	11,699	11,654	15,000	15,000	-	0.0%
10-65-55	GIRLS BASKETBALL	1,429	28	-	-	-	0.0%
10-65-56	TENNIS	1,797	433	2,000	2,000	-	0.0%
10-65-57	CONCESSION EXPENSES	-	876	10,000	10,000	-	0.0%
10-65-59	SUMMER PROGRAMS	865	2,143	15,950	15,950	-	0.0%
10-65-60	VOLLEYBALL	5,439	3,229	6,500	9,500	3,000	46.2%
10-65-61	FLAG FOOTBALL	4,468	3,264	5,000	5,000	-	0.0%
10-65-62	GYMNASTICS/TUMBLING	-	-	15,000	15,000	-	0.0%
10-65-63	COMMUNITY EVENTS	499	949	22,200	26,000	3,800	17.1%
10-65-66	ARCHERY	-	-	-	-	-	0.0%
10-65-67	PICKLE BALL	2,512	2,723	5,000	5,000	-	0.0%
10-65-70	ONLINE FEES	5,000	5,000	20,500	20,500	-	0.0%
10-65-71	MOONLIGHT HALF MARATHON	10,100	660	-	-	-	0.0%
10-65-72	TRACK & FIELD/CROSS COUNTRY	3,943	3,816	4,500	5,500	1,000	22.2%
10-65-73	EXERCISE EQUIPMENT	-	3,586	5,000	5,000	-	0.0%
10-65-75	SPECIAL EVENTS	6,211	26,061	19,000	22,000	3,000	15.8%
10-65-76	PIONEER DAY CELEBRATION	-	202,256	195,000	150,000	(45,000)	(23.1%)
10-65-77	MARKETING AND ADVERTISING	-	-	5,000	6,000	1,000	20.0%
10-65-89	COMMUNITY PROGRAMS	-	3,888	8,400	11,500	3,100	36.9%
10-65-90	COMMUNITY CLASSES	501	1,199	2,500	2,500	-	0.0%
TOTAL - RECREATION		368,109	770,259	877,796	856,132	(21,664)	(2.5%)

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

		FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	\$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
10-69-12	PART TIME SALARIES & WAGES	-	-	-	5,200	5,200	100.0%
10-69-26	BUILDING & GROUNDS	171	4,755	5,000	5,000	-	0.0%
10-69-27	SPECIAL EVENTS	108	4,406	6,400	6,400	-	0.0%
10-69-29	SECURITY SYSTEM	465	734	15,000	10,000	(5,000)	(33.3%)
10-69-37	TOWNE SQUARE UTILITIES	949	2,006	4,250	4,250	-	0.0%
10-69-56	HISTORICAL PRESERVE. COMM. EXP	2,903	3,247	7,500	7,500	-	0.0%
10-69-57	TOWNE SQUARE EXPENSES	5,224	2,778	7,500	7,500	-	0.0%
TOTAL - MUSEUM		9,820	17,925	45,650	45,850	200	0.4%

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

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

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

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

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

		FY 2022-2023 Actual Transfers	FY 2023-2024 Actual Transfers	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	\$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
10-99-01	TRANSFER TO DEBT SERVICE FUND	-	-	-	-	-	0.0%
10-99-02	TRANSFER TO CAPITAL PROJECT FUND (GF Departments Vehicle Replacement)	187,776	420,061	480,000	515,000	35,000	7.3%
10-99-02	TRANSFER TO CAPITAL PROJECT FUND (GF Departments Equipment Replacement) Plus \$600 Reserves	-			-	-	0.0%
10-99-02	TRANSFER TO CAPITAL PROJECT FUND (PARKS AND REC RESERVE)	25,000	25,000	25,000	25,000	-	0.0%
10-99-02	TRANSFER TO CAPITAL PROJECT FUND (Over 35% Reserve to CIP)	3,600,000	781,673	208,615	737,557	528,942	253.5%
10-99-02	TRANSFER TO ROAD FUND (Remaining balance of xfer from road fund (20) to street dept. in GF last year for street projects)	857,000		-	-	-	0.0%
10-99-02	TRANSFER TO CAPITAL PROJECTS FUND (Streets Projects)	-	-	-	1,900,000	1,900,000	100.0%
10-99-03	TRANSFER CLASS 'C' TO ROAD FUND (Road projects)	-	488,000	400,000	400,000	-	0.0%
10-99-08	INCREASE GENERAL FUND RESERVES	-	-	-	0	0	100.0%
TOTAL - TRANSFERS AND RESERVES		4,669,776	1,714,734	1,113,615	3,577,557	2,463,942	221.3%

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

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

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

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

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

		FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	\$ Change from	% Change from
		Actual	Actual	Approved	Adopted	FY 2024-2025	FY 2024-2025
		Revenue/Exp	Revenue/Exp	Budget	Budget	Final Budget	Final Budget
<u>REVENUES</u>							
21-37-11	RAP SALES TAX REVENUE	-	-	-	120,000	120,000	100.0%
21-38-33	TRANSFER FROM GENERAL FUND	-	-	-	-	-	0.0%
21-38-90	APPROPRIATION OF FUND BALANCE	-	-	-	-	-	0.0%
	TOTAL REVENUES	-	-	-	120,000	120,000	100.0%

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

TOTAL RAP SALES TAX FUND

-	-	-	120,000	120,000	100.0%
---	---	---	---------	---------	--------

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

		FY 2022-2023 Actual Revenue/Exp	FY 2023-2024 Actual Revenue/Exp	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	\$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
REVENUES							
31-36-10	INTEREST	-	-	-	-	-	0.0%
31-38-33	CONTRIBUTION FROM GENERAL FUND	-	-	-	-	-	0.0%
31-38-56	CONTRIBUTION FROM MCN CAP PROJ FUND	252,938	827,601	522,545	522,545	-	0.0%
31-38-36	TRANSFER FROM CAPITAL PROJECT	-	-	-	-	-	0.0%
	TOTAL REVENUES	252,938	827,601	522,545	522,545	-	0.0%

DEBT SERVICE

31-56-15	2021 REVENUE BOND PRINCIPAL	-	-	-	-	-	0.0%
31-56-25	2021 REVENUE BOND INTEREST	258,186	249,188	522,545	522,545	-	0.0%
31-56-90	MCN BOND ADMINISTRATION FEES	3,250	5,000	-	-	-	0.0%
31-56-91	MCN BOND ADMINISTRATION FEES	-	-	-	-	-	0.0%
	TOTAL 2010 DEBT SERVICE	261,436	254,188	522,545	522,545	-	0.0%

TOTAL - DEBT SERVICE	(8,498)	573,414	-	-	-	0.0%
----------------------	----------------	----------------	----------	----------	----------	-------------

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

		FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	\$ Change from	% Change from
		Actual	Actual	Approved	Adopted	FY 2024-2025	FY 2024-2025
REVENUES		Revenue/Exp	Revenue/Exp	Budget	Budget	Final Budget	Final Budget
45-34-18	PARK ANNEXATION FEE	5,536	505,259	-	350,000	350,000	100.0%
45-34-23	PUBLIC SAFETY ANNEXATION FEE	706	56,509	-	40,000	40,000	100.0%
45-34-19	HARMONY RIDGE ANNEXATION FEE	-	468,756	380,000	1,300,000	920,000	242.1%
45-35-05	PARK GRANTS	-	10,891	-	-	-	0.0%
45-36-10	INTEREST/OTHER	147,455	222,718	75,000	175,000	100,000	133.3%
45-36-11	INT-DR HORTON ANNEX FEES	2,009	3,027	-	-	-	0.0%
45-36-25	SUNDRY	-	-	-	-	-	0.0%
45-38-33	TRANSFER FROM GENERAL FUND	1,226,734	3,806,530	425,949	737,557	311,608	73.2%
45-38-33	TRANSFER FROM GENERAL FUND (General Expenses and GF Departments Vehicle Replacement)	-	-	480,000	515,000	35,000	7.3%
45-38-33	TRANSFER FROM GENERAL FUND	-	-	-	-	-	0.0%
45-38-33	TRANSFER FROM GF RESERVES - (Parks and Rec Reserve)	-	-	25,000	25,000	-	0.0%
45-38-33	TRANSFER FROM GF RESERVES (Street Projects)	-	-	-	1,900,000	1,900,000	100.0%
45-38-40	UTILIZE SALE OF ASSET RESERVE - CELL TOWER	-	-	-	-	-	0.0%
45-38-51	TRANSFER FROM WATER FUND - (Vehicle Replacement)	725,893	465,000	191,509	101,135	(90,374)	(47.2%)
45-38-53	TRANSFER FROM SEWER FUND - (Vehicle Replacement)	406,400	465,000	448,000	135,835	(312,165)	(69.7%)
45-38-53	TRANSFER FROM SEWER FUND - (Additional Vehicles)	-	-	-	-	-	0.0%
45-38-57	TRANSFER FROM PI FUND - (Vehicle Replacement)	12,712	179,000	69,151	56,186	(12,965)	(18.7%)
45-38-58	TRANSFER FROM STORM WATER - (Vehicle Replacement)	66,077	83,000	133,000	20,227	(112,773)	(84.8%)
45-38-59	TRANSFER FROM MCN - (Vehicle Replacement)	-	-	-	-	-	0.0%
45-38-90	APPROPRIATION OF FUND BALANCE (Vehicle Replacement Reserves)	-	-	482,000	158,617	(323,383)	(67.1%)
45-38-90	APPROPRIATION OF FUND BALANCE	-	-	-	876,443	876,443	100.0%
45-38-91	APPROPRIATION OF PARK IMPACT FEE RESERVES	-	-	3,562,300	-	(3,562,300)	(100.0%)
TOTAL REVENUES - CAPITAL PROJ.		2,593,522	6,265,690	2,709,609	6,391,000	3,681,391	135.9%

EXPENDITURES

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

CAPITAL PROJECTS-SURPLUS/(DEFICIT)

	941,941	4,906,113	372,609	-	(372,609)	(100.0%)
--	----------------	------------------	----------------	----------	------------------	-----------------

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

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

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

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

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

		FY 2022-2023 Actual Revenue	FY 2023-2024 Actual Revenue	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	\$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
REVENUES							
51-36-10	INTEREST EARNINGS	123,496	186,297	120,000	10,000	(110,000)	(91.7%)
51-36-11	INT-WATER DR HORTON ANNEX FEES	5,375	8,098	-	-	-	0.0%
51-36-20	SALE OF NON CAPITAL ASSET	-	-	-	-	-	0.0%
51-37-11	WATER UTILITY BILLING REVENUE	2,189,161.16	2,264,441.41	2,500,000	2,700,000	200,000	8.0%
51-37-11	PAYMENT FROM GF FOR CITY UTILITY USAGE	12,792	12,792	12,792	12,792	-	0.0%
51-37-13	WATER CONNECTION FEES	153,836	218,780	230,000	340,000	110,000	47.8%
51-37-14	WATER IMPACT FEES	370,471	153,545	50,000	140,000	90,000	180.0%
51-37-15	PENALTY REVENUE	14,882	15,515	7,000	10,000	3,000	42.9%
51-37-16	LATE NOTICE/SHUTOFF FEES	13,015	13,581	7,000	10,000	3,000	42.9%
51-37-17	WATER ANNEXATION FEE	1,417	93,522	-	50,000	50,000	100.0%
51-37-25	INTEREST ON EBCo/PRESIDIO AGREEMENT	29,233	13,291	10,000	10,000	-	0.0%
51-37-26	PRINCIPAL ON EBCo/PRESIDIO AGREEMENT	170,767	61,062	35,000	35,000	-	0.0%
51-37-90	SUNDRY & LEGAL COLLECTION FEES	696	1,775	500	500	-	0.0%
51-37-92	WATER GRANTS	-	2,000,000	-	-	-	0.0%
51-38-10	DEVELOPER CONTRIBUTIONS	1,743,605	1,534,900	685,600	-	(685,600)	(100.0%)
51-38-15	TRANSFER FROM OTHER FUNDS	48,703	-	-	-	-	0.0%
51-38-90	APPROPRIATION OF FUND BALANCE RESERVES	-	-	3,185,518	1,664,050	(1,521,468)	(47.8%)
51-38-91	APPROPRIATION OF IMPACT FEE RESERVES	-	-	1,474,208	-	(1,474,208)	(100.0%)
TOTAL WATER FUND REVENUES		4,877,449	6,577,599	8,317,618	4,982,342	(3,335,276)	(40.1%)

EXPENSES							
51-70-11	SALARIES	435,845	521,524	517,306	551,698	34,392	6.6%
51-70-13	EMPLOYEE BENEFITS	162,630	203,833	306,525	314,219	7,694	2.5%
51-70-17	OVERTIME/ON CALL	19,921	20,814	35,495	37,977	2,482	7.0%
51-70-14	MISC EXPENSE / PROTECTIVE CLOTHING	5,095	3,769	5,600	8,300	2,700	48.2%
51-70-15	SYSTEM MAINTENANCE	70,319	140,104	121,300	160,000	38,700	31.9%
51-70-21	SUBSCRIPTIONS & MEMBERSHIPS	5,737	10,894	7,793	8,300	507	6.5%
51-70-22	SUVMA MEMBERSHIP	-	1,495	1,370	1,400	30	2.2%
51-70-23	TRAVEL, TRAINING & MEETINGS	4,350	10,212	6,800	6,800	-	0.0%
51-70-24	OFFICE SUPPLIES	2,559	1,061	1,520	2,500	980	64.5%
51-70-25	EQUIPMENT, MATERIALS AND SUPPLIES	76,991	71,368	75,000	80,000	5,000	6.7%
51-70-26	BUILDING MAINTENANCE	3,952	4,178	10,000	10,000	-	0.0%
51-70-27	UTILITIES	6,205	5,790	3,000	5,000	2,000	66.7%
51-70-28	SCADA SYSTEMS	606	703	3,504	3,504	-	0.0%
51-70-29	UTILITIES WELLS/TANKS	214,013	234,450	284,798	300,000	15,202	5.3%
51-70-31	PROFESSIONAL SERVICES	109,144	41,787	55,606	80,000	24,394	43.9%
51-70-32	WATER RIGHTS LEGAL FEES	7,508	1,400	4,677	4,677	-	0.0%
51-70-34	AUDITOR FEES	-	-	1,339	1,339	-	0.0%
51-70-35	BLUE STAKES SERVICES	4,663	5,553	2,321	2,321	-	0.0%
51-70-36	COMPUTERS/SOFTWARE	28,373	38,245	20,089	45,000	24,911	124.0%
51-70-46	VEHICLE MAINTENANCE	22,829	13,061	16,487	16,487	-	0.0%
51-70-47	VEHICLES - FUEL	30,188	17,365	20,211	20,211	-	0.0%
51-70-51	GIS	34,939	8,983	12,000	12,000	-	0.0%
51-70-53	DEPRECIATION	970,743	1,072,026	835,000	1,072,025	237,025	28.4%
51-70-61	COMPUTERS/SOFTWARE	-	-	20,000	-	(20,000)	(100.0%)
51-70-75	METERS, TRANSPONDERS, MAINTENANCE	-	-	67,575	60,000	(7,575)	(11.2%)
TOTAL WATER OPERATIONS		2,216,610	2,428,615	2,435,315	2,803,757	368,442	15.1%
BILLING & COLLECTIONS EXPENSES							
51-73-11	SALARIES	47,560	54,318	43,129	44,905	1,776	4.1%
51-73-13	EMPLOYEE BENEFITS	21,224	21,893	19,045	19,211	166	0.9%
51-73-14	CAR ALLOWANCE	471	496	200	500	300	150.0%
51-73-17	OVERTIME	306	183	-	250	250	100.0%
51-73-20	BAD DEBT EXPENSE	4,913	(10,556)	400	500	100	25.0%
51-73-22	POSTAGE - WATER BILLINGS	8,346	9,449	10,000	10,000	-	0.0%
51-73-36	COMPUTER CHARGES	5,172	3,915	4,000	4,000	-	0.0%
51-73-38	CREDIT CARD CHARGES	6,407	23,169	16,000	20,000	4,000	25.0%
51-73-51	INSURANCE	-	-	7,500	7,500	-	0.0%
TOTAL BILLING & COLLECTIONS		94,399	102,866	100,274	106,865	6,591	6.6%

Mapleton City Tentative Budget - Water Fund - Continued

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

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

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

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

		FY 2022-2023 Actual Revenue	FY 2023-2024 Actual Revenue	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	\$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
REVENUES							
53-36-10	INTEREST	128,662	394,394	15,000	15,000	-	0.0%
53-36-11	INTEREST DR HORTON ANNEXATION FEE	3,225	4,859	-	-	-	0.0%
53-36-22	INTEREST SF CONSTRUCTION ESCROW	586,087	-	50,000	50,000	-	0.0%
53-36-90	SEWER SUNDRY REVENUE	-	-	50,000	-	(50,000)	(100.0%)
53-37-11	SEWER UTILITY BILLING REVENUE	2,070,194.68	2,743,820.85	3,463,698	3,648,406	184,708	5.3%
53-37-11	PAYMENT FROM GF FOR CITY UTILITY USAGE	1,101	2,935	2,935	2,935	-	0.0%
53-37-13	SEWER CONNECTION FEES	60,407	89,750	60,000	105,000	45,000	75.0%
53-37-16	SEWER IMPACT FEES	793,446	383,122	315,000	150,000	(165,000)	(52.4%)
53-37-17	SEWER ANNEXATION FEE	3,157	208,356	-	150,000	150,000	100.0%
53-37-20	HARMONY RIDGE SEWER FEE	-	519,543	900,000	600,000	(300,000)	(33.3%)
53-37-21	INTEREST EARNINGS	-	-	-	-	-	0.0%
53-37-50	INCREASE JOINT VENTURE EQUITY	-	-	-	-	-	0.0%
53-38-10	DEVELOPER CONTRIBUTIONS	1,278,989	1,253,300	-	-	-	0.0%
53-38-12	CAPTIAL CONTRIBUTIONS	1,000,000	-	-	-	-	0.0%
53-38-15	CONTRIBUTION FROM OTHER FUNDS	126,082	403,601	-	-	-	0.0%
53-38-33	CONTRIBUTION FROM OTHER FUNDS	-	-	-	-	-	0.0%
53-38-90	APPROPRIATION OF FUND RESERVES	-	-	321,709	-	(321,709)	(100.0%)
53-38-20	APPROPRIATION OF IMPACT FEE RESERVES	-	-	624,804	1,911,061	1,286,257	205.9%
TOTAL SEWER FUND REVENUES		6,051,350	6,003,680	5,803,146	6,632,402	829,256	14.3%

EXPENSES

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

Mapleton City Adopted Budget - Sewer Fund - Continued

		FY 2022-2023 Actual Expenses	FY 2023-2024 Actual Expenses	FY 2024-2025 Approved Budget	FY 2025-2026 Adopted Budget	\$ Change from FY 2024-2025 Final Budget	% Change from FY 2024-2025 Final Budget
SEWER BILLINGS & COLLECTIONS							
53-73-11	SALARIES	30,242	34,951	29,343	30,987	1,644	5.6%
53-73-13	EMPLOYEE BENEFITS	13,183	14,631	13,693	13,999	306	2.2%
53-73-17	OVERTIME	306	183	200	200	-	0.0%
53-73-20	POSTAGE	-	-	-	-	-	0.0%
53-73-21	UTILITY BILLINGS-PRINTING	8,213	9,375	8,000	6,000	(2,000)	(25.0%)
53-73-24	OFFICE SUPPLIES & EXPENSES	-	-	500	500	-	0.0%
53-73-28	CELL PHONE	-	-	-	-	-	0.0%
53-73-36	COMPUTER CHARGES	5,145	3,525	3,500	3,500	-	0.0%
53-73-38	CREDIT CARD CHARGES	20,154	13,008	18,000	22,000	4,000	22.2%
53-73-51	INSURANCE	-	-	-	-	-	0.0%
TOTAL BILLINGS & COLLECTIONS		77,242	75,672	73,236	77,185	3,949	5.4%
SEWER CAPITAL PROJECTS							
53-74-20	HARMONY RIDGE SEWER CONTRACT TO SP FORK	-	-	933,333	933,333	-	0.0%
53-74-32	MAPLETON FLATS RECONSTRUCTION	-	17,053	-	-	-	0.0%
53-74-41	SPANISH FORK TRUNK LINE - (Impact Fees)	-	-	-	-	-	0.0%
53-74-52	SCADA UPGRADES	-	-	100,000	100,000	-	0.0%
53-74-59	SEWER TRUNK LINE REPLACEMENT	-	-	500,000	1,000,000	500,000	100.0%
53-74-85	PUBLIC WORKS SHOP - (IMPACT FEES)	-	-	-	500,000	500,000	100.0%
TOTAL CAPITAL PROJECTS		-	17,053	600,000	2,533,333	1,933,333	322.2%
DEBT SERVICE & TRANSFERS							
53-74-44	TRANSFER FOR CITY USAGE OF UTILITY	2,935	2,935	2,935	2,935	-	0.0%
53-74-45	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE REPLACEMENT)	406,400	465,000	448,000	135,835	(312,165)	(69.7%)
53-75-13	2020 SEWER REV NOTE - PRINCIPLE	-	-	635,000	635,000	-	0.0%
53-75-53	2020 SEWER REV NOTE-INTEREST	241,507	230,085	698,083	449,680	(248,403)	(35.6%)
53-75-56	2024 SEWER REV NOTE-INTEREST	-	70,802	243,000	238,875	(4,125)	(1.7%)
53-75-57	2024 SEWER REV NOTE - PRINCIPLE	-	-	143,000	155,000	12,000	8.4%
53-75-58	2024 DWQ SEWER NOTE - INTEREST	-	-	15,000	10,080	(4,920)	(32.8%)
53-75-90	BOND ADMINISTRATION FEES	600	600	2,000	-	(2,000)	(100.0%)
TOTAL DEBT SERVICE		651,442	769,422	2,187,018	1,627,405	(559,613)	(25.6%)
TOTAL SEWER FUND EXPENSES		2,403,540	2,698,896	4,869,813	6,558,297	1,688,484	34.7%
53-99-08 (53-2981)	INCREASE FUND BALANCE	3,647,810	3,304,784	933,333	74,104	(859,229)	(92.1%)
53-99-09	SEWER IMPACT FEE - SURPLUS/(DEFICIT)	-	0	-	-	-	0.0%
53-99-10	ANNEXATION FEE - SURPLUS/(DEFICIT)	-	-	-	-	-	0.0%
SEWER FUND - SURPLUS/(DEFICIT)		-	(0)	-	-	-	0.0%

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

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

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

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

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

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

Mapleton City Final Budget - Pressurized Irrigation Fund - Continued

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

Mapleton City Salary Range

2025

JOB TITLE	Minimum	Midpoint	Maximum
CITY ADMINISTRATOR	\$138,769	\$173,461	\$208,154
PUBLIC SAFETY DIRECTOR	\$121,661	\$152,077	\$182,492
PUBLIC WORKS DIRECTOR/CITY ENGINEER	\$115,561	\$144,451	\$173,341
ASSISTANT CITY ADMINISTRATOR/CED DIRECTOR	\$113,468	\$141,836	\$170,203
NETWORK DIRECTOR	\$107,306	\$134,132	\$160,959
FINANCE DIRECTOR	\$100,727	\$125,909	\$151,090
PARKS & RECREATION DIRECTOR	\$100,727	\$125,909	\$151,090
FIRE CHIEF	\$99,896	\$124,870	\$149,843
CITY ENGINEER	\$94,684	\$118,355	\$142,025
SENIOR NETWORK ENGINEER	\$77,340	\$96,675	\$116,009
BUILDING OFFICIAL	\$77,329	\$96,661	\$115,993
POLICE LIEUTENANT	\$80,423	\$100,529	\$120,635
ASSISTANT CITY ENGINEER	\$83,850	\$104,813	\$125,775
FIRE CAPTAIN/PARAMEDIC	\$73,108	\$91,385	\$109,662
POLICE SERGEANT	\$73,984	\$92,481	\$110,977
FIRE CAPTAIN	\$70,144	\$87,680	\$105,216
OPERATIONS MANAGER	\$65,939	\$82,423	\$98,908
NETWORK ENGINEER II	\$65,715	\$82,144	\$98,573
MASTER POLICE OFFICER	\$67,964	\$84,955	\$101,946
PUBLIC WORKS MAINTENANCE CREW LEADER	\$62,302	\$77,878	\$93,453
SENIOR PLANNER	\$61,804	\$77,255	\$92,705
CITY RECORDER/HR/ ADMINISTRATIVE MANAGER	\$61,282	\$76,602	\$91,923
PUBLIC WORKS OPERATOR III	\$61,049	\$76,311	\$91,573
CITY TREASURER	\$60,777	\$75,971	\$91,165
STORM DRAIN COLLECTION MANAGER	\$60,429	\$75,536	\$90,643
PARKS MANAGER	\$60,143	\$75,179	\$90,215
FIRE MARSHAL	\$59,497	\$74,371	\$89,245
STAFF ENGINEER	\$65,423	\$81,779	\$98,134
POLICE OFFICER III	\$62,131	\$77,664	\$93,196
PUBLIC WORKS INSPECTOR III	\$58,718	\$73,397	\$88,077
BLUE STAKE SPECIALIST	\$57,295	\$71,619	\$85,943
PLANNER	\$57,111	\$71,389	\$85,666
POLICE OFFICER II	\$59,585	\$74,481	\$89,377
LEAD ELECTRICAL & COMMUNICATIONS TECHNICIAN	\$56,536	\$70,670	\$84,805
RECREATION MANAGER	\$56,174	\$70,218	\$84,261
PUBLIC WORKS OPERATOR II	\$55,870	\$69,838	\$83,805

BUILDING INSPECTOR III	\$55,524	\$69,405	\$83,286
NETWORK ENGINEER I	\$55,035	\$68,794	\$82,553
COMMUNICATIONS/PUBLIC RELATIONS SPECIALIST	\$54,944	\$68,680	\$82,416
FIRE ENGINEER	\$54,272	\$67,840	\$81,408
POLICE OFFICER I	\$56,333	\$70,416	\$84,499
GIS TECHNICIAN	\$53,364	\$66,704	\$80,045
PUBLIC WORKS INSPECTOR II	\$53,308	\$66,635	\$79,962
PUBLIC WORKS OPERATOR I	\$52,324	\$65,404	\$78,485
BUILDING INSPECTOR II	\$52,278	\$65,347	\$78,417
ELECTRICAL & COMMUNICATIONS TECHNICIAN II	\$52,132	\$65,165	\$78,198
LEAD PARKS TECHNICIAN	\$51,840	\$64,800	\$77,761
FIRE FIGHTER/PARAMEDIC	\$51,155	\$63,943	\$76,732
STORM DRAIN INSPECTOR II	\$50,413	\$63,016	\$75,619
EXECUTIVE ASSISTANT/POLICE TECHNICIAN	\$50,160	\$62,699	\$75,239
RECREATION COORDINATOR	\$49,540	\$61,925	\$74,310
SENIOR UTILITY CLERK	\$48,979	\$61,223	\$73,468
SENIOR ACCOUNTS PAYABLE CLERK	\$48,979	\$61,223	\$73,468
PUBLIC WORKS INSPECTOR I	\$48,952	\$61,190	\$73,428
EXECUTIVE ASSISTANT/DEPUTY CITY RECORDER	\$48,592	\$60,740	\$72,888
EXECUTIVE ASSISTANT/PUBLIC WORKS	\$48,425	\$60,531	\$72,638
EXECUTIVE ASSISTANT/PARKS & RECREATION	\$48,425	\$60,531	\$72,638
BUILDING INSPECTOR I	\$48,241	\$60,301	\$72,361
ELECTRICAL & COMMUNICATIONS TECHNICIAN I	\$47,750	\$59,687	\$71,624
POLICE CADET	\$47,695	\$59,618	\$71,542
PARKS TECHNICIAN	\$46,810	\$58,513	\$70,216
ADMINISTRATIVE ASSISTANT	\$46,730	\$58,413	\$70,095
STORM DRAIN INSPECTOR I	\$46,658	\$58,323	\$69,987
PLANNING TECHNICIAN	\$46,073	\$57,591	\$69,110
METER TECHNICIAN	\$46,012	\$57,515	\$69,018
UTILITY CLERK II	\$45,838	\$57,298	\$68,758
ACCOUNTS PAYABLE CLERK II	\$45,838	\$57,298	\$68,758
UTILITY CLERK I	\$44,392	\$55,490	\$66,588
ACCOUNTS PAYABLE CLERK I	\$44,392	\$55,490	\$66,588

Approved Positions List
As of July 1, 2025

Position	Number of Positions	Full Time (FT) Part Time (PT) Volunteer	
City Administrator	1	FT	
City Recorder	1		PT
Human Resource Officer	1	FT	
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	2	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	4	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	
Fire Engineer	1	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	



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 1 st	\$50
Boys Basketball 2 nd	\$50

Boys Basketball 3 rd – 4 th	\$60
Boys Basketball 5 th – 6 th	\$60
Boys Basketball 7 th – 8 th	\$70
Boys Basketball 9 th – 10 th	\$70
Boys Basketball 11 th – 12 th	\$70
Girls Basketball 1 st - 2 nd	\$50
Girls Basketball 3 rd – 4 th	\$60
Girls Basketball 5 th – 6 th	\$60
Girls Basketball 7 th – 8 th	\$65
Boys Basketball 9 th – 12 th	\$70
T-Ball	\$60
Coach Pitch	60
Baseball 3 rd – 4 th	\$80
Baseball 5 th – 6 th	\$80
Baseball 7 th – 8 th	\$90
Baseball Clinic	\$25
Softball 3 rd – 4 th	\$75
Softball 5 th – 6 th	\$75
Softball 7 th – 8 th	\$85
Softball Clinic	\$25
Spring Soccer Pre-K – 1 st Grade	\$55
Spring Soccer 2 nd -9 th	\$65
Fall Soccer Pre-K – 4 th Grade	\$55
Fall Soccer 5 th – 9 th Grade	\$65
Soccer Clinic Pre k – 4 th	\$96
Soccer Clinic 5 th – 6 th Grade	\$108
Flag Football 1 st – 2 nd	\$55
Flag Football 3 rd – 4 th	\$65
Flag Football 5 th – 6 th	\$65
Flag Football 7 th – 9 th	\$65
Volleyball 3 rd – 4 th	\$50
Volleyball 5 th – 9 th	\$60
Pickleball Clinic	\$100
Pickleball Club	\$50
Pickleball Camp	\$100
MYCC Camp	\$75
ADULT PROGRAMS	
Women's Volleyball Team	\$280
Coed Volleyball Team	\$280
Pickleball	\$30
Pickleball Clinic	\$100
Adult Water Color	\$80

Community Programs	
Tennis 1 st – 9 th	\$50
Tennis League 4 th – 8 th	\$110
Track Club	\$160
Cross Country Club	\$45
Street Hockey League	\$60
Street Hockey Camp	\$50
MYCC Camp	\$75
6 Day Art Camp	\$100
1 Day Art Camp	\$75
Sports Sampler Camp	\$50
Summer Soccer Camp	\$150
Miscellaneous	
Special Events Application Fee	\$50
Administrative Review Fee	\$50
Additional Staffing	\$50/hour (2 hour minimum)
Jazzercise	\$15
Reversible Jersey Fee	\$10
Moonlight Half Marathon	\$75
Non-Resident Fee	\$10
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	\$100
Harvest Park	
Weekday (Monday-Thursday)	\$1,700
Weekend (Friday-Sunday)	\$2,000
Commercial (Monday-Thursday)	\$2,000
Commercial (Friday-Sunday)	\$2,500
Weekday Hourly	\$175
Weekend Hourly	\$200
Commercial Hourly	\$300
Cleaning Deposit	\$250
Community Center	
Resident 9:00-3:00	\$250
Non-Resident 9:00-3:00	\$500
Resident 5:00-10:00	\$250

Non-Resident 5:00-10:00	\$500
Resident Full Day	\$500
Non-Resident Full Day	\$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
2 Hour Rental	\$100
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
Adult Pickleball Tournament	\$50
Youth Pickleball Tournament	\$30
Cornhole	\$35
Disc Golf Tournament	\$15
Jump House Pass	\$10
Nerf Arena 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



City Council Staff Report

Date:

6/11/2025

Prepared By:

Bryce Oyler

Public Hearing:

Yes

Attachments:

Ordinance No. 2025-XX

REQUEST

Consideration of an ordinance setting the compensation of Statutory Officers.

BACKGROUND & DESCRIPTION

Staff has met with the Wage and Personnel Committee and has suggested approving a merit increase of up to 3%. Additional increases were budgeted for five employees in order to catch them up in their pay range. Two of those employees are considered statutory officers and are included in this ordinance.

Utah law 10-3-818 requires a public hearing be held and the legislative body approve any compensation increases for statutory officers. The following table shows those positions and the proposed pay increase:

TITLE	PROPOSED INCREASE
City Administrator	3%
Assistant City Administrator/ Community Development Director	3%
Finance Director	12.3%
Fiber Network Director	3%
Parks and Recreation Director	20.6%
Public Safety Director	3%
Public Works Director	3%
City Treasurer	3%
City Recorder	3%

RECOMMENDATION

Adopt Ordinance Number 2025-XX, setting the compensation of Statutory Officers.

ORDINANCE NO. 2025-

AN ORDINANCE SETTING THE COMPENSATION OF STATUTORY OFFICERS

WHEREAS, Utah law 10-3-818 provides that elective and statutory officers in municipalities may only receive compensation for services pursuant to ordinance enacted by the legislative body following a public hearing

WHEREAS, the elected and statutory officials of Mapleton City include the City Administrator, Assistant City Administrator, Finance Director, Fiber Network Director, Parks and Recreation Director, Public Safety Director, Public Works Director, City Treasurer and City Recorder;

NOW THEREFORE, BE IT ORDAINED by the City Council of Mapleton City, Utah, as follows:

Section I: The annual compensation for statutory officials is as follows:

TITLE	PROPOSED INCREASE
City Administrator	3%
Assistant City Administrator/ Community Development Director	3%
Finance Director	12.3%
Fiber Network Director	3%
Parks and Recreation Director	20.6%
Public Safety Director	3%
Public Works Director	3%
City Treasurer	3%

Section II: Effective Date. This Ordinance shall become effective July 13, 2025.
PASSED AND APPROVED by the Mapleton City Council, Utah, this 4th day of June, 2025.

Dallas Hakes
Mayor

ATTEST:

Camille Brown
City Recorder

Publication Date: _____

Effective Date: _____



City Council Staff Report

Date:

6/11/2025

Prepared By:

Bryce Oyler

Public Hearing:

Yes

Attachments:

Certified Tax Rate Summary

REQUEST

Consideration of a resolution adopting the 2025 Certified Tax Rate as calculated by Utah County.

BACKGROUND & DESCRIPTION

Each year the city is required to certify the tax rate. Utah County has yet to provide tax rates for 2025. This resolution will authorize staff to certify the tax rate the county provides to Mapleton City.

Budgeted Property Tax revenue is the same as last year, however, staff will adjust that amount once the county has provided the certified tax rate.

RECOMMENDATION

Approve a resolution adopting the 2025 Certified Tax Rate as calculated by Utah County.

RESOLUTION NO. 2025-

**A RESOLUTION OF THE CITY OF MAPLETON, UTAH
ADOPTING THE 2025 CERTIFIED TAX RATE AS CALCULATED BY UTAH
COUNTY.**

WHEREAS, the City Council is required to adopt a Certified Tax Rate for Fiscal Year 2025-2026,

NOW THEREFORE, be it resolved by the City Council of Mapleton, Utah, that the Certified Tax Rate for Fiscal Year 2025-2026 as calculated by Utah County be adopted.

Approved and adopted on June 11, 2025.

Dallas Hakes
Mayor

ATTEST:

Camille Brown, City Recorder



City Council Staff Report

Date:

6/11/2025

Prepared By:

Bryce Oyler

Public Hearing:

Yes

Attachments:

Transfer Notice

REQUEST

Consideration of a Resolution to approve interfund transfers from the Water Fund to the Capital Projects Fund of \$101,135, Sewer Fund to the Capital projects Fund of \$135,835, PI Fund to the Capital Projects Fund of \$56,186, Storm Water Fund to the Capital Projects fund of \$20,227 to pay for current and future year vehicle replacement.

BACKGROUND & DESCRIPTION

Each year the city transfers money from Enterprise Funds to the General Fund to pay into the Vehicle Replacement account and to repay utilities provided to the city for water, sewer, storm water and pressurized irrigation. The amounts are as follows:

Vehicle Replacement

- | | |
|------------------------------------|-----------|
| • From Water Fund | \$101,135 |
| • From Sewer Fund | \$135,835 |
| • From Pressurized Irrigation Fund | \$56,186 |
| • From Storm Water Fund | \$20,227 |

Utility Usage

- | | |
|------------------------------------|----------|
| • From Water Fund | \$12,792 |
| • From Sewer Fund | \$2,935 |
| • From Pressurized Irrigation Fund | \$93,527 |
| • From Storm Water Fund | \$180 |

RECOMMENDATION

Adopt a resolution to approve interfund transfers from the Water Fund to the Capital Projects Fund of \$101,135, Sewer Fund to the Capital projects Fund of \$135,835, PI Fund to the Capital Projects Fund of \$56,186, Storm Water Fund to the Capital Projects fund of \$20,227 to pay for current and future year vehicle replacement.



NOTICE TO MAPLETON CITY UTILITY CUSTOMERS

Pursuant to state law, notice of decision to transfer funds must be given to all users. Utah State Code 10-6-135(3)(d) requires that the City provide an annual disclosure on funds transferred from a utility enterprise fund to any other fund. The City has budgeted and approved in the upcoming 2025-2026 fiscal year budget such transfers which are not repaid. The following is an explanation of those transfers.

Each year the City reserves money in the Capital Projects Fund for vehicle and equipment replacement. The following are transfers into the vehicle replacement reserve; the amounts budgeted to be transferred are as follows:

From Water Fund to Cap. Projects Fund:	\$101,135	3.4%
From Sewer Fund to Cap. Projects Fund:	\$135,835	5.6%
From PI Fund to Cap. Projects Fund:	\$56,186	4.2%
From S. Water Fund to Cap. Projects Fund:	\$20,227	8.3%

Utah State Code also requires that the City provide an annual disclosure of the equivalent charges the City would pay on utilities provided by the City for Water, Sewer, Storm Water, and Pressurized Irrigation. The City will transfer a set figure between the General Fund and each of the Utility Enterprise Funds (Water, Sewer, Storm Water, and Pressurized Irrigation), the amount of equivalent utility charge for each utility is as follows:

Water Fund:	\$12,792
Sewer Fund:	\$2,935
Pressurized Irrigation Fund:	\$93,527
Storm Water Fund:	\$180

The City thanks you for your support and involvement as a customer of Mapleton City's utilities.

Enterprise Fund Accounting Data:

	Water	Sewer	Storm Water
Admin/Overhead Costs	\$2,910,622	\$2,397,559	\$243,653

Pressurized Irrigation	Total
\$1,322,295	\$6,874,129

RESOLUTION NO. 2025-

**A RESOLUTION OF THE CITY OF MAPLETON, UTAH
TO APPROVE INTERFUND TRANSFERS FROM THE WATER FUND TO THE
CAPITAL PROJECTS FUND OF \$101,135, SEWER FUND TO THE CAPITAL
PROJECTS FUND OF \$135,835, PI FUND TO THE CAPITAL PROJECTS FUND
OF \$56,186, STORM WATER FUND TO THE CAPITAL PROJECTS FUND OF
\$20,227 TO PAY FOR CURRENT AND FUTURE YEAR VEHICLE REPLACEMENT.**

WHEREAS, the City Council is required to approve any transfers from an enterprise fund to other funds,

NOW THEREFORE, be it resolved by the City Council of Mapleton, Utah, that the proposed interfund transfers from Enterprise Funds to other funds be adopted.

Approved and adopted on June 11, 2025.

Dallas Hakes
Mayor

ATTEST:

Camille Brown, City Recorder

City Council Staff Report

Date:

June 11, 2025

Applicant:

Mapleton City Public Works

Location:

Citywide

Prepared By:

Rob Hunter, City Engineer/
Public Works Director

Public Hearing:

Yes

Attachments:

Proposed resolutions

REQUEST

Approve the following (3 separate resolutions/ordinances):

- Adopt the Storm Water Master Plan, Impact Fee Facilities Plan and Impact Fee Analysis
- Adopt the proposed impact fees for new development.
- Increase in the Storm Water Utility Fee from \$5/month to \$10/month.

BACKGROUND & DESCRIPTION

Last year, Hansen, Allen & Luce, Inc. (HAL) was approved to prepare Mapleton City's Storm Water Master Plan, Impact Fee Facilities Plan, and Impact Fee Analysis. The Storm Water Master Plan examines the City's existing storm water facilities, identifies deficiencies, and presents proposed solutions and conceptual cost estimates.

The Storm Water Impact Fee Facilities Plan (IFFP) and Impact Fee Analysis (IFA) identifies demands placed on the storm water system by new development, and calculates the proportional costs of new projects required to mitigate flooding from the new development.

The final draft of the Storm Water Master Plan and Storm Water Impact Fee Facilities Plan and Impact Fee Analysis can be view publicly at the following location on the Mapleton City Public Works website.

https://mapleton.org/departments/public_works/engineering_development/master_plans.php

EVALUATION

The Storm Water Master Plan identifies ±\$12 Million in city-wide storm drain and detention costs, presented in the Capital Improvements Plan (CIP). The CIP projects were also used in the IFFP to determine appropriate impact fees for new development to cover their impact on the system.

The Master Plan also presents recommendations for addressing potential 100-year flooding from Mapleton Canyon. This includes revising FEMA's 100-year flow determination, maintenance upgrades to existing sytems, and \$4.7-8.6 Million in new facilities. Miscellaneous locations throughout the City are also identified where additional infiltration facilities are needed.

In order to fund the required storm water improvements, it is recommended that a Storm Water Impact fee be implemented for new development, and that the monthly Storm Water Utility Fee be increased.

The following table shows the recommended Storm Water Impact Fees for new development. The Impact Fees covers the proportional cost of new projects required to mitigate flooding from the new development. By state law, Impact Fees are implemented 90 days after the adopted by the City Council.

Proposed Impact Fee		
Per Parcel Size		
Parcel Size	0.0-0.5 ac	0.5-2.0 ac
ERU's to be assessed	1	1.9
Cost Per ERU	\$975.86	\$1,854.13

The Storm Water Utility fee is proposed to increase from \$5/month to \$10/month. The Storm Water Utility Fee covers the storm water operations, the miscellaneous improvements, and the proportional cost of new projects from existing development/streets. Public Works proposes notifying residents of the fee increase in the July newsletter, and implementing the increase starting in the August 2025 utility bill.

Storm Water Utility Fee	
Current	Proposed
\$5 per month	\$10 per month

RECOMMENDATION

Approve the following (3 separate resolutions/ordinances):

- Adopt the Storm Water Master Plan, Impact Fee Facilities Plan and Impact Fee Analysis
- Adopt the proposed impact fees for new development.
- Increase in the Storm Water Utility Fee from \$5/month to \$10/month.

RESOLUTION NO. 2025-

A RESOLUTION OF THE CITY OF MAPLETON, UTAH TO ADOPT THE STORM WATER MASTER PLAN, AND THE STORM WATER IMPACT FEE FACILITIES PLAN AND IMPACT FEE ANALYSIS

WHEREAS, storm water control is essential to the safety and wellbeing of Mapleton's residents and businesses; and

WHEREAS, Mapleton City Council approved Hansen, Allen, and Luce, Inc. to prepare the City's Storm Water Master Plan, with associate Impact Fee Facilities Plan and Impact Fee Analysis; and

WHEREAS, working closely with City staff, Hansen, Allen, and Luce, Inc. has prepared the plans with recommendations on proposed storm water facilities and their conceptual costs; and

NOW THEREFORE, BE IT RESOLVED by the City Council of Mapleton, Utah, that: Mapleton City hereby adopts the Storm Water Maser Plan, and the Storm Water Impact Fee Facilities Plan and Impact Fee Analysis.

This resolution adopted this 11th day of June 2025, by the City Council of Mapleton City, Utah.

Dallas Hakes
Mayor

ATTEST:

Camille Brown
City Recorder

RESOLUTION NO. 2025-

A RESOLUTION OF THE CITY OF MAPLETON, UTAH TO ADOPT IMPACT FEES FOR NEW DEVELOPMENT

WHEREAS, the Mapleton City Storm Water Master Plan, and Storm Water Impact Fee Facilities Plan and Impact Fee Analysis includes project costs associated with new development; and

WHEREAS, the Storm Water Impact Fee Facility Plan and Impact Fee Analysis was prepared in accordance with Utah Code; and

WHEREAS, the Impact Fee Analysis resulted in proposed storm water impact fees for new development in Mapleton City; and

WHEREAS, Mapleton City complied with noticing requirements outlined in Utah Code for adoption of impact fees; and

NOW THEREFORE, BE IT RESOLVED by the City Council of Mapleton, Utah, to adopt a storm water impact fee of \$975.86 per ERU, with an implementation date 90 days following the date of this resolution.

This resolution adopted this 11th day of June 2025, by the City Council of Mapleton City, Utah.

Dallas Hakes
Mayor

ATTEST:

Camille Brown
City Recorder

RESOLUTION NO. 2025-

A RESOLUTION OF THE CITY OF MAPLETON, UTAH TO REVISE THE STORM WATER UTILITY FEE FROM \$5 PER MONTH TO \$10 PER MONTH

WHEREAS, the Mapleton City 2025 Storm Water Master Plan includes a Capital Improvement Plan showing additional storm water facility needs and associated costs; and

WHEREAS, the Storm Water Utility Fee is used to finance Mapleton City's storm water operational and capital facility costs; and

WHEREAS, Mapleton City complied with noticing requirements outlined in Utah Code for adoption of revised utility rates; and

NOW THEREFORE, BE IT RESOLVED by the City Council of Mapleton, Utah, to revise the Storm Water Utility Fee from \$5 per month to \$10 per month, to be implemented starting with the August 2025 utility bill.

This resolution adopted this 11th day of June 2025, by the City Council of Mapleton City, Utah.

Dallas Hakes
Mayor

ATTEST:

Camille Brown
City Recorder



City Council Staff Report

Date:

6/11/2025

REQUEST

Discuss the Fraud Risk Assessment.

Prepared By:

Bryce Oyler

BACKGROUND & DESCRIPTION

The Utah State Auditor's Office requires local governments to complete a fraud risk assessment which assesses the probability of fraud happening in an organization. There will always be a risk for fraud to occur but the assessment provides direction that, if followed, will help reduce the ability to commit undetected fraud.

Public Hearing:

No

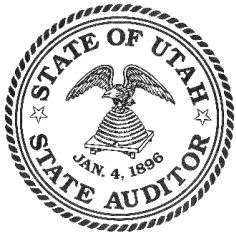
Mapleton has a "Risk Level" of Very Low. Based on a point system, the assessment provides a fraud "Risk Level", Very High, High, Moderate, Low, or Very Low. As mentioned before, it is impossible to detect and prevent all fraud, however, staff will continue to implement policies and procedures to maintain a "Very Low" level of risk for fraud to occur.

Attachments:

Fraud Risk Assessment

RECOMMENDATION

None.



OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised December 2020

Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Fraud Risk Assessment

Continued

*Total Points Earned: 355 /395 *Risk Level: Very Low Low Moderate High Very High
> 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	200	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	5	5
b. Procurement?	5	5
c. Ethical behavior?	5	5
d. Reporting fraud and abuse?	5	5
e. Travel?	5	5
f. Credit/Purchasing cards (where applicable)?	5	5
g. Personal use of entity assets?	5	5
h. IT and computer security?	5	5
i. Cash receipting and deposits?	5	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?		20
a. Do any members of the management team have at least a bachelor's degree in accounting?	10	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	20	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	20	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	20	20
7. Does the entity have or promote a fraud hotline?	20	20
8. Does the entity have a formal internal audit function?	10	20
9. Does the entity have a formal audit committee?	10	20

*Entity Name: Mapleton City

*Completed for Fiscal Year Ending: 2025 *Completion Date: 6/11/2025

*CAO Name: Cory Branch *CFO Name: Bryce Oyler

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?				
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?				
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".				
4. Are all the people who have access to blank checks different from those who are authorized signers?				
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?				
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?				
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".				
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".				
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".				
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?				
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".				
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".				

* MC = Mitigating Control

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

😊 If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

😞 If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.