

City Council Staff Report

**Date:**

06/16/2021

Prepared By:

Bryce Oyler

Public Hearing:

Yes

Attachments:

Budget

REQUEST

Adopt the Fiscal Year 2021-2022 Budget and approve the position list.

BACKGROUND & DESCRIPTION

Mapleton City Council adopted the Fiscal Year 2021-2022 Tentative Budget on 5/19/2021. The Tentative Budget has been available to the public. After discussions with the Wage and Personnel and Budget Review Committees, some changes have been made. Highlights from this year's budget are:

- 1 full-time Public Relations position
- 2 additional full-time Public Works positions
- 5% COLA increase
- General Fund Surplus of \$102,420

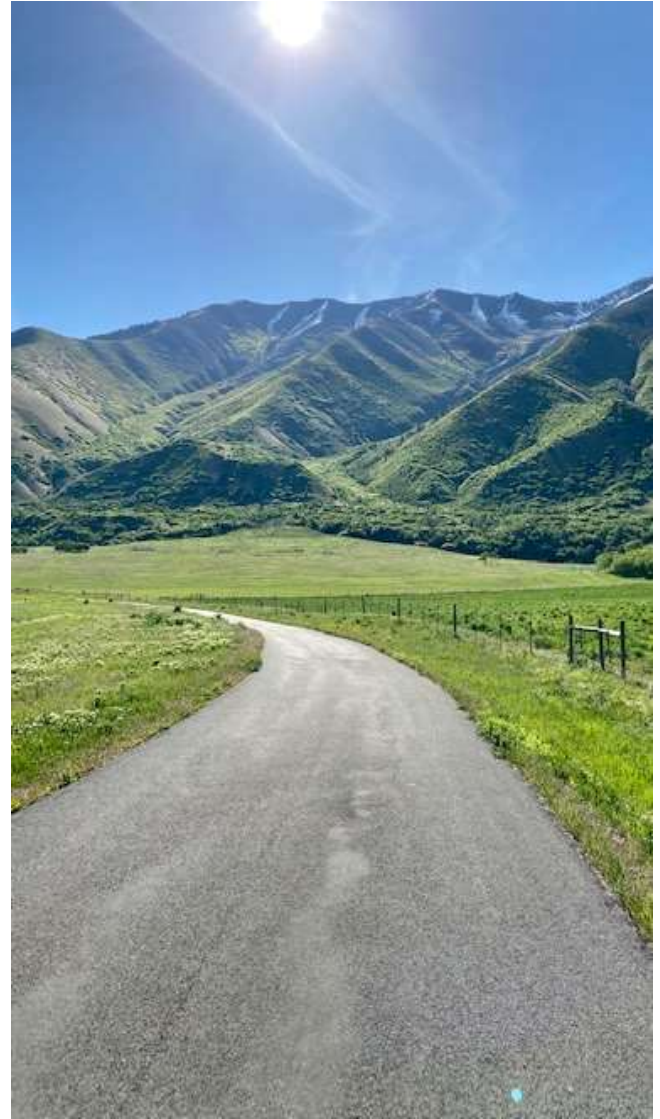
RECOMMENDATION

Adopt a resolution to adopt the Fiscal Year 2021-2022 Budget and approve the position list.



MAPLETON

**FISCAL YEAR
2021-2022
ADOPTED BUDGET**



Approved Positions List
As of July 1, 2021

Position	Number of Positions	Full Time (FT) Part Time (PT) Volunteer	
City Administrator	1	FT	
City Recorder	1		PT
Public Relations	1	FT	
Community Development Director	1	FT	
Planner I	1	FT	
Planning Executive Secretary	1		PT
Building Official / 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 Executive Secretary	1	FT	
Public Works Inspector	3	FT	
Public Works Superintendent	1	FT	
Public Works Utility Worker	6	FT	
Chief of Police/Public Safety Director	1	FT	
Police Lieutenant	1	FT	
Police Sergeant	1	FT	
Police Officer	7	FT	
School Crossing Guard	6		PT
Fire Chief	1	FT	
Fire Captain/Paramedic Coordinator/AEMT	2	FT	
Firefighter/EMS Part Time	15		PT
Firefighter/EMS Volunteer	60		V
Recreation Director	1		PT
Parks Director	1	FT	
Parks and Recreation Administrative Assistant	1		PT
Recreation Coordinator	1		PT
Parks Maintenance Worker III	1	FT	
Parks Maintenance Worker	1	FT	
Facilities Maintenance	1		PT

Parks Seasonal Laborer	6		PT
Literacy Center Supervisor	1		PT
Library Assistant	3		PT
Mapleton City Network Director	1	FT	
Fiber Internet Tech	2	FT	

Budget Overview

May 19, 2021

Mayor and Councilmembers:

In accordance with the requirements of the Utah Uniform Fiscal Procedures Act we hereby submit the budget for the fiscal year ending June 30, 2022. The budget is balanced and in compliance with Utah State Law.

The fiscal year 2021-2022 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.

Though it is never possible to predict the future state of the economy, it is especially challenging to make projections during the current pandemic. Given the fact that the economy has remained stable, this budget is based on revenues remaining constant.

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

Governmental Fund Revenues

- Property Tax revenues are expected to increase based on growth, currently they are being budgeted at the previous years amount and will be updated when the county provides the new rate
- Sales Tax Revenue is budgeted 13% higher than the previous year at \$1,530,000. The cause of the increase is due to the conservative estimate from the previous year based on potential impacts from COVID-19
- License and Permit revenues are increasing by 26% for the same reason as the increase in Sales Tax
- We are anticipating an increase in revenue from Ambulance Payments based on transportation needs for the new Intermountain Hospital located in Spanish Fork
- Mapleton Community Network: Note that the only source of revenue in this fund for Fiscal Year 2022 is use of Fund Balance. No residents are

anticipated to be connected to the network resulting in no Utility Billing revenue

Enterprise Fund Revenues

- Culinary Water: Utility Billing revenue is budgeted to increase based on growth, total utility billing revenue budgeted at \$2,032,208
- Sewer: Utility Billing revenue in the sewer fund is anticipated to increase by \$480,600 to total \$1,572,000. This increase is caused mainly by an increase in sewer rates which is discussed in more detail under the Rates section
- Presurized Irrigation: Budgeted Utility Billing revenues for Presurized Irrigation totals \$947,065

Special Revenue Fund

- Mapleton has one Special Revenue Fund which is the Road Fund
- The city charges a road fund fee and estimated revenues from this fee are \$273,600

Impact Fee Revenue

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

- Parks: Existing - \$5,549; New - \$3,587
- Public Safety: Existing - \$534; New - \$402.52
- Culinary Water: Existing - \$2,830; New - \$1,417
- Sewer: Existing - \$1,698; New - \$3,156.91
- Presurized Irrigation: Existing - \$885; New - \$6,100

Employee Compensation and Staffing

- A full-time building inspector was hired March 2021
- A full-time Public Information Officer to be hired
- Two full-time Public Works employees to be hired
- Full-time Mapleton City Network Director hired February 2021
- Two Fiber Internet Technicians to be hired
- A 5% Cost of Living Adjustment is budgeted
- A 2% Merit increase per the discretion of the City Administrator
- Insurance costs are increasing slightly to both employee and employer
- Retirement contribution rates are not changing significantly

Capital Purchase and Funding Source

- Public Safety
 - Police Vehicles: 2 F-150's, \$90,000 total
 - Fire: 1 F150, \$45,000
- Parks and Recreation
 - Pickel Ball Court: \$1,700,000 paid with Impact Fees, majority may be billed to Fiscal Year 2021 and this amount will decrease
 - Wingpoint Playground: \$75,000 paid with Impact Fees
 - Ira Allen Building: \$250,000 paid with Impact Fees
 - Update City Fields: \$200,000 paid with Impact Fees
- Street Department
 - Street Maintenance: \$1,090,000, this is not technically a "capital project" but due to the amount it is discussed in this section
- Culinary Water Fund
 - Water Rate Study: \$75,000
 - A water rate study will be done to help determin funding for future capital projects
- Sewer Fund
 - Will be reassessed at a future date
- Presurized Irrigation Fund
 - Future capital projects be assessed after the water rate study
- Mapleton City Network
 - Backbone Construction: \$1,054,035
 - Fusion Splicer: \$8,000
 - OTDR Tester: \$6,500
 - Vehicle (Service Van): \$45,000

Debt Servicing

Mapleton City currently has two debt obligations. The Culinary Water fund recently refinanced a revenue bond. The total current outstanding portion is \$1,949,000 and is scheduled to be paid off 09/15/2027.

The Sewer fund recently entered into a 20 year, \$18,000,000 note to Spanish Fork for the cities share of constructing the new sewer plant. This note is scheduled to mature on 09/01/2040.

The city is anticipating to enter into a third debt obligation that will fund the cities new fiber internet fund. This bond is planned to be sold in May, 2021.

These debt obligations will affect their respective 2022 Fiscal Years' budget as follows:

- Culinary Water Fund
 - 2020 Water Revenue Bond – Principal Payment: \$265,000
 - 2020 Water Revenue Bond – Interest Payment: \$32,152
- Sewer Fund
 - 2020 Sewer Note to Spanish Fork – Principal: \$0.00, interest only payments until 09/01/2023
 - 2020 Sewer Note to Spanish Fork – Interest: \$528,680
- Mapleton City Network Fund
 - 2021 Revenue Bond – Principle: \$0.00, interest only payment for first three years
 - 2021 Revenue Bond – Interest: \$267,713, estimated interest payment, actual interest payment will not be known until the sale of bond

Transfers

- General Fund
 - To Capital Projects for Vehicle Replacement: \$187,776
 - To Capital Projects for Parks Reserve: \$25,000
 - To Capital Projects for Streets Projects: \$857,000
- Water Fund
 - To Capital Projects for Vehicle Replacement: \$35,000
 - To General Fund for City Usage of Utilities: \$12,792
- Sewer Fund
 - To Capital Projects for Vehicle Replacement: \$35,000
 - To General Fund for City Usage of Utilities: \$2,935
- Storm Water Fund
 - To Capital Projects for Vehicle Replacement: \$35,000
 - To General Fund for City Usage of Utilities: \$180.00
- Presurized Irrigation Fund
 - To Capital Projects for Vehicle Replacement: \$35,000
 - To General Fund for City Usage of Utilities: \$93,527
- Mapleton City Network Fund
 - To Capital Projects for Vehicle Replacement: \$45,000

Rates

- The **Property Tax** rate is not being increased, however, Property Tax revenues are projected to increase based on growth
- **Sewer** rates will increase from 32.14 for a 1 ERU connection to 39.14 and will increase for three more years

Conclusion

The budget overview does not highlight every material item in the Fiscal Year 2022 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 for any questions regarding the budget.

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
(2018-2021)

City Council



Jessica Egbert
(2020-2023)



Jim Lundberg
(2018-2021)



Leslie Jones
(2020-2023)



Reid Carlson
(2018-2021)



Therin Garrett
(2020-2023)

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

RESOLUTION NO. 2021-XX**A RESOLUTION OF THE CITY OF MAPLETON, UTAH
TO ADOPT THE FISCAL YEAR 2021-2022 BUDGET
AND TO APPROVE THE POSITION LIST
AND FEE SCHEDULE**

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

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

NOW THEREFORE, be it resolved by the City Council of Mapleton, Utah, that the Fiscal Year 2021-2022 Budget be adopted and the position list and Fee Schedule be approved.

Approved and adopted this on June 16, 2021.

Dallas Hakes
Mayor

ATTEST:

Camille Brown, City Recorder

Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget
General Fund Summary

	6/30/2019 FY 2018-2019 Actual Expenditures	6/30/2020 FY 2019-2020 Actual Expenditures	6/30/2021 FY 2020-2021 Budgeted Expenditures	6/30/2022 FY 2021-2022 Adopted Budget	\$ Change from FY 2020-2021 Final Budget	% Change from FY 2020-2021 Final Budget
<u>General Fund Departments</u>						
Legislature	126,078	134,754	99,032	99,065	33	0.0%
Administration	673,888	646,805	756,494	774,746	18,252	2.4%
Finance	135,792	148,960	170,265	165,056	(5,209)	(3.1%)
Court	75,178	78,057	50,000	50,000	-	0.0%
Community Development	446,564	465,328	531,081	615,197	84,116	15.8%
Police	1,255,076	1,336,964	1,493,178	1,541,008	47,830	3.2%
Fire	248,605	280,934	916,677	1,042,752	126,075	13.8%
EMS	398,279	426,180	-	-	-	0.0%
Streets	359,199	378,635	558,785	534,832	(23,953)	(4.3%)
Parks	557,119	572,735	604,356	603,095	(1,261)	(0.2%)
Recreation	255,633	233,269	308,675	319,087	10,412	3.4%
Museum	5,221	58,902	7,950	16,750	8,800	110.7%
Library	26,872	26,409	35,872	37,339	1,467	4.1%
Community Contributions	14,689	9,164	16,500	16,500	-	0.0%
Transfers & Reserves	1,975,142	4,390,587	936,309	1,172,196	235,886	25.2%
Total General Fund Expenditures	6,553,335	9,187,683	6,485,174	6,987,624	502,450	7.7%
Total General Fund Revenues	6,553,335	9,236,374	6,485,174	6,987,624	502,450	7.7%
Surplus/(Deficit)	(0)	48,691	-	-	-	

Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget
General Fund Revenues

	FY 2018-2019 Actual Revenues	FY 2019-2020 Actual Revenues	FY 2020-2021 Approved Budget	FY 2021-2022 Adopted Budget	\$ Change from FY 2020-2021 Final Budget	% Change from FY 2020-2021 Final Budget
<u>TAX & FRANCHISE FEE REVENUES</u>						
10-31-10 CURRENT YEAR PROPERTY TAX	1,898,097	2,037,973	2,225,903	2,225,903	-	0.0%
10-31-20 PRIOR YEAR PROPERTY TAXES	157,319	141,833	125,000	140,000	15,000	12.0%
10-31-21 GREENBELT ROLLBACK TAXES	179,066	77,860	125,000	100,000	(25,000)	(20.0%)
10-31-25 FEE IN LIEU ON VEHICLES	154,481	158,013	150,000	160,000	10,000	6.7%
10-31-30 SALES AND USE TAXES	1,264,708	1,422,013	1,350,000	1,530,000	180,000	13.3%
10-31-40 COMCAST FRANCHISE FEES	62,116	67,473	60,000	65,000	5,000	8.3%
10-31-41 MUNI TELECOMMUNICATIONS TAX	63,204	53,860	60,000	50,000	(10,000)	(16.7%)
10-31-42 ROCKY MTN POWER ENERGY TAX	291,626	300,178	290,000	300,000	10,000	3.4%
10-31-43 QUESTAR ENERGY TAX	152,752	165,730	145,000	160,000	15,000	10.3%
10-31-44 STRAWBERRY ENERGY TAX	2,783	2,558	2,500	2,500	-	0.0%
SUBTOTAL - TAX & FRANCHISE FEES	4,226,153	4,427,491	4,533,403	4,733,403	200,000	4.4%
<u>LICENSE AND PERMIT REVENUES</u>						
10-32-10 BUSINESS LICENSES & PERMITS	15,858	14,869	18,000	15,000	(3,000)	(16.7%)
10-32-21 BUILDING CONSTRUCTION PERMITS	477,464	583,575	251,000	345,000	94,000	37.5%
10-32-22 PLAN CHECK FEE	115,005	119,447	83,500	86,000	2,500	3.0%
10-32-23 REINSPECTION FEE/BLDG PERMIT	2,740	3,020	3,000	2,000	(1,000)	(33.3%)
10-32-24 ACCESSORY APARTMENT PERMIT	49,598	24,448	25,000	35,000	10,000	40.0%
10-32-25 DOG LICENSE	340	180	350	200	(150)	(42.9%)
10-32-28 EXCAVATION PERMIT	12,616	9,400	10,000	10,000	-	0.0%
SUBTOTAL - LICENSE & PERMIT	673,621	754,939	390,850	493,200	102,350	26.2%
<u>RECREATION FEES</u>						
10-33-58 Recreation Donations	1,500	-	-	-	-	0.0%
10-33-65 BOYS BASEBALL	22,014	10,833	22,000	20,000	(2,000)	(9.1%)
10-33-66 GIRLS SOFTBALL	5,594	2,371	5,500	5,000	(500)	(9.1%)
10-33-67 BOYS BASKETBALL	24,673	24,090	24,000	24,000	-	0.0%
10-33-69 GIRLS BASKETBALL	5,602	4,146	5,600	5,000	(600)	(10.7%)
10-33-70 SOCCER	25,545	32,157	25,000	33,000	8,000	32.0%
10-33-72 YOGA/KICKBOXING	3,263	2,709	3,000	3,000	-	0.0%
10-33-73 TENNIS	1,283	-	1,000	-	(1,000)	(100.0%)
10-33-74 RAD	509	-	-	-	-	0.0%
10-33-76 SUMMER PROGRAMS	2,784	1,043	2,500	1,500	(1,000)	(40.0%)
10-33-77 VOLLEYBALL	8,663	6,106	8,500	7,000	(1,500)	(17.6%)
10-33-78 GYMNASICS/TUMBLING	-	-	-	-	-	0.0%
10-33-79 WRESTLING	360	510	300	500	200	66.7%
10-33-80 ART	-	-	-	-	-	0.0%
10-33-81 FLAG FOOTBALL	7,634	9,223	7,500	9,000	1,500	20.0%
10-33-82 RECREATION PROGRAMS - MISC	(3,414)	10,815	-	-	-	0.0%
10-33-84 DANCE	733	(93)	-	500	500	100.0%
10-33-85 COOKING CLASSES	-	-	-	-	-	0.0%
10-33-86 CHOIR	-	-	-	-	-	0.0%
10-33-88 LACROSSE	2,516	29	2,500	2,000	(500)	(20.0%)
10-33-90 ARCHERY	1,505	(61)	300	-	(300)	(100.0%)
10-33-91 CHEERLEADING	-	-	-	-	-	0.0%
RECREATION PROGRAMS FEES-TOTAL	110,766	103,879	107,700	110,500	2,800	2.6%
<u>CHARGES FOR SERVICES</u>						
10-34-13 PLAN COMM, BOA, FILING FEES	41,320	65,695	60,000	50,000	(10,000)	(16.7%)
10-34-16 GENERAL POLICE SERVICES	1,399	1,242	1,000	1,200	200	20.0%
10-34-65 BUILDING RENTALS/MAIN STREET	-	(65)	-	-	-	-
10-34-74 PARK & MEMORIAL HALL RENTAL FEE	27,460	18,183	25,000	20,000	(5,000)	(20.0%)
10-34-75 HARVEST PARK RECEPTION RENTALS	66,085	35,452	55,000	50,000	(5,000)	(9.1%)
10-34-77 TRAFFIC SCHOOL FEES	1,480	520	1,000	1,000	-	0.0%
10-34-78 FEES - CERT	-	75	-	-	-	0.0%
10-34-81 TOWER LEASE/MONTHLY RECEIPTS	31,966	33,831	35,000	35,000	-	0.0%
SUBTOTAL - CHARGES FOR SERVICES	169,711	154,933	177,000	157,200	(19,800)	(11.2%)
<u>COURT FINES</u>						
10-35-11 COURT FINES/NO SURCHARGE	41,902	33,048	-	-	-	0.0%

Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget
General Fund Revenues

	FY 2018-2019 Actual Revenues	FY 2019-2020 Actual Revenues	FY 2020-2021 Approved Budget	FY 2021-2022 Adopted Budget	\$ Change from FY 2020-2021 Final Budget	% Change from FY 2020-2021 Final Budget
<u>FEES FOR SPECIAL & MISCELLANEOUS</u>						
10-36-10 INTEREST EARNINGS	391,257	384,713	250,000	175,000	(75,000)	(30.0%)
10-36-11 ROAD EXTENSIONS/SIGNAGE	-	(535)	-	-	-	0.0%
10-36-12 STREET LIGHT EXTENSIONS	67,600	152,250	60,000	70,000	10,000	16.7%
10-36-13 ENGINEERING INSPECTION FEES	56,410	24,286	25,000	26,000	1,000	4.0%
10-36-17 CITY YOUTH COUNCIL	1,335	1,115	-	1,100	1,100	100.0%
10-36-18 DONATIONS - SHOP W/COP	-	-	-	-	-	0.0%
10-36-20 LIBRARY CENTER DONATION	32	-	-	-	-	0.0%
10-36-25 DONATIONS - PIONEER DAYS ACTIVITIES	2,150	5,325	3,000	5,000	2,000	66.7%
10-36-38 CREDIT CARD SERVICE FEE	2,779	2,024	-	2,000	2,000	100.0%
10-36-50 SALE/SALVAGE - VEHICLES	-	-	-	-	-	0.0%
10-36-61 HISTORICAL SOCIETY REVENUE RECOGNITION	-	56,128	-	-	-	0.0%
10-36-65 MOONLIGHT HALF MARATHON	3,860	4,597	4,000	4,500	500	12.5%
10-36-69 LIBRARY BOOK SALES	1,181	243	500	500	-	0.0%
10-36-70 LITERACY CNTR TUTORING	20	32	50	50	-	0.0%
10-36-81 PROCEEDS FROM SALE OF LAND	-	1,994,844	-	-	-	0.0%
10-36-90 SUNDRY	16,629	48,243	10,000	20,000	10,000	100.0%
10-36-95 INSURANCE REIMBURSEMENT	9,487	25,814	10,000	10,000	-	0.0%
10-36-97 AMBULANCE PAYMENTS	151,903	232,435	140,000	215,000	75,000	53.6%
1036xx IHC TRANSPORTS	-	-	-	192,000	-	-
10-36-99 FIRE SERVICES REVENUE	-	1,694	-	1,500	1,500	100.0%
SUBTOTAL - FEES FOR SERVICES	704,643	2,933,209	502,550	722,650	220,100	43.8%
<u>INTERGOVERNMENTAL REVENUES</u>						
10-37-12 COUNTY FIRE	-	5,442	2,000	5,000	3,000	150.0%
10-37-14 WITNESS FEES	37	37	37	37	-	0.0%
10-37-15 REIMBURSABLE FIRE SERVICES	39,986	4,879	5,000	5,000	-	0.0%
10-37-16 PROSECUTOR SPLIT	1,406	1,222	1,000	1,200	200	20.0%
10-37-17 POLICE DEPT INTERVIEW CLASS	-	-	-	-	-	0.0%
10-37-18 POLICE O/T REIMBURSEMENTS	8,717	2,237	6,000	5,000	(1,000)	(16.7%)
10-37-19 JUSTICE COURT GRANT	1,752	-	-	-	-	0.0%
10-37-21 NEBO POLICE OFFICER	-	90,000	90,000	90,000	-	0.0%
10-37-56 CLASS 'C' ROAD FUND ALLOTMENT	453,778	452,607	455,000	450,000	(5,000)	(1.1%)
10-37-58 STATE LIQUOR ALLOTMENT	6,065	6,353	6,000	6,000	-	0.0%
10-37-60 EMS GRANTS	-	4,176	4,200	4,000	(200)	(4.8%)
10-37-61 RECREATION & PARKS GRANTS	4,864	-	-	-	-	0.0%
10-37-63 FD GRANT REVENUE	500	-	-	-	-	0.0%
10-37-64 MASS TRANSIT ALLOTMENT	-	-	95,000	95,000	-	0.0%
10-37-67 HISTORICAL SOCIETY GRANT	-	150,000	-	-	-	0.0%
10-37-71 PUBLIC SAFETY - CCJAG GRANT	-	2,488	-	-	-	0.0%
SUBTOTAL - INTERGOVERNMENT	517,104	719,441	664,237	661,237	(3,000)	(0.5%)
<u>TRANSFERS, RESERVES, & OTHER SOURCES</u>						
10-38-52 UTILIZE CLASS C ROAD FUND RESER	-	-	-	-	-	0.0%
10-38-53 UTILIZE STREET LIGHTING RESERVES	-	-	-	-	-	0.0%
10-38-80 OPERATING XFERS - GF & EF'S/UTILITY USAGE	109,434	109,434	109,434	109,434	-	0.0%
10-38-81 SALE OF EASEMENT - CELL TOWER	-	-	-	-	-	0.0%
10-38-90 APPROPRIATION OF GF RESERVES FOR OPERATIONS	-	-	-	-	-	0.0%
10-38-91 TRANSFER FROM WATER FUND FOR STREETS	-	-	-	-	-	0.0%
10-38-91 TRANSFER FROM WATER FOR SPRINKLING SYSTEM	-	-	-	-	-	0.0%
10-38-92 UTILIZE PARK IMPACT FEE RESERVES	-	-	-	-	-	0.0%
10-38-93 TRANSFER FROM ROAD FUND FOR STREET MAINT	-	-	-	-	-	0.0%
SUBTOTAL - TRANSFERS, ETC	109,434	109,434	109,434	109,434	-	0.0%
TOTAL - GENERAL FUND REVENUES/OTHER SOURCES	6,553,335	9,236,374	6,485,174	6,987,624	502,450	7.7%
<u>APPROPRIATION OF GF BALANCE</u>						
10-38-90 APPROPRIATION OF GF BALANCE - OPERATIONS	-	-	-	-	-	0.0%
10-38-90 TRANSFER OVER 25% LIMIT TO CIP	-	-	-	-	-	0.0%
10-38-90 APPROPRIATION OF GF BALANCE - RESURFACE	-	-	-	-	-	0.0%
10-38-91 APPROPRIATION OF WATER XFER-SPRINKLING SYSTEM	-	-	-	-	-	0.0%
SUBTOTAL - APPROPRIATION OF GF BALANCE	-	-	-	-	-	0.0%
TOTAL - GENERAL FUND REVENUES AND APPROPRIATIONS	6,553,335	9,236,374	6,485,174	6,987,624	502,450	7.7%

Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget
Legislature

		FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	\$ Change from	% Change from
		Actual	Actual	Approved	Adopted	FY 2020-2021	FY 2020-2021
		Expenditures	Expenditures	Budget	Budget	Final Budget	Final Budget
10-43-12	MAYOR/COUNCIL SALARIES	36,677	36,677	36,000	36,000	-	0.0%
10-43-13	MAYOR/COUNCIL BENEFITS	75,219	50,982	23,632	24,565	933	3.9%
10-43-14	MISC. EXPENSES	-	-	100	-	(100)	(100.0%)
10-43-21	SUBSCRIPTIONS AND MEMBERSHIPS	6,557	7,209	11,500	11,500	-	0.0%
10-43-23	TRAVEL AND TRAINING	153	970	2,000	2,000	-	0.0%
10-43-28	TELEPHONE	85	-	800	-	(800)	(100.0%)
10-43-69	UNEXPECTED PROJECTS - CARRYOVER ACCT	7,388	38,917	25,000	25,000	-	0.0%
TOTAL - LEGISLATURE		126,078	134,754	99,032	99,065	33	0.0%

Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget
Administration

		FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	\$ Change from	% Change from
		Actual	Actual	Approved	Adopted	FY 2020-2021	FY 2020-2021
		Expenditures	Expenditures	Budget	Budget	Final Budget	Final Budget
10-44-11	SALARIES AND WAGES	144,352	148,266	206,580	223,256	16,676	8.1%
10-44-13	EMPLOYEE BENEFITS	66,706	70,849	106,890	85,916	(20,974)	(19.6%)
10-44-14	MISC. EXPENSES	3,427	3,252	4,200	4,200	-	0.0%
10-44-15	HRPR ACTIVITIES	11,033	12,182	15,500	15,500	-	0.0%
10-44-19	EDUCATION	-	831	1,700	1,700	-	0.0%
10-44-20	POSTAGE	1,775	1,805	1,800	1,800	-	0.0%
10-44-21	SUBSCRIPTIONS AND MEMBERSHIPS	1,276	1,248	750	1,400	650	86.7%
10-44-22	PUBLIC NOTICES	772	1,530	1,500	1,500	-	0.0%
10-44-23	TRAVEL AND TRAINING	1,903	865	2,000	2,000	-	0.0%
10-44-24	OFFICE SUPPLIES & EXPENSES	2,037	2,264	2,500	2,500	-	0.0%
10-44-25	EQUIPMENT, SUPPLIES & MAINTENANCE	2,764	1,452	5,000	5,000	-	0.0%
10-44-26	BUILDING & GROUNDS	20,621	16,669	21,000	21,000	-	0.0%
10-44-27	UTILITIES	25,791	24,762	32,724	32,724	-	0.0%
10-44-28	TELEPHONE	6,713	7,846	10,200	10,200	-	0.0%
10-44-32	ATTORNEY FEES - PUBLIC DEFENDER	14,154	14,004	-	-	-	0.0%
10-44-33	ATTORNEY FEES - GENERAL	122,500	69,079	100,000	100,000	-	0.0%
10-44-34	ATTORNEY FEES -PROSECUTOR	36,000	36,000	-	-	-	0.0%
10-44-35	PROFESSIONAL AND TECHNICAL	18,931	816	15,000	15,000	-	0.0%
10-44-36	COMPUTER CHARGES	26,308	19,818	14,000	16,000	2,000	14.3%
10-44-37	WEBSITE MAINTENANCE	1,089	14,762	10,000	5,000	(5,000)	(50.0%)
10-44-38	CUSTODIAL SERVICE	12,504	12,540	13,000	13,000	-	0.0%
10-44-39	URBAN DEER PROGRAM	5,010	-	-	6,500	6,500	100.0%
10-44-46	VEHICLES - MAINTENANCE & REPAIR	340	757	1,500	1,500	-	0.0%
10-44-47	VEHICLES - FUEL	404	480	750	750	-	0.0%
10-44-51	INSURANCE	84,689	94,942	110,000	110,000	-	0.0%
10-44-60	CODIFY CODES	5,508	1,361	6,000	6,000	-	0.0%
10-44-62	PIONEER DAY CELEBRATION	40,224	39,747	37,400	40,000	2,600	7.0%
10-44-63	CITY ELECTIONS	231	20,253	500	16,300	15,800	3160.0%
10-44-64	WELLNESS PROGRAM	-	6,365	7,500	7,500	-	0.0%
10-44-65	EMERGENCY COMMUNICATIONS CERT	762	772	1,000	1,000	-	0.0%
10-44-67	NEWSLETTER - PRINTING & POSTAGE	2,849	3,018	2,500	2,500	-	0.0%
10-44-76	COMPUTER HARDWARE & SOFTWARE	13,217	18,270	25,000	25,000	-	0.0%
TOTAL - ADMINISTRATION		673,888	646,805	756,494	774,746	18,252	2.4%

Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget
Finance

		FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	\$ Change from	% Change from
		Actual	Actual	Approved	Adopted	FY 2020-2021	FY 2020-2021
		Expenditures	Expenditures	Budget	Budget	Final Budget	Final Budget
10-45-11	SALARIES AND WAGES	69,904	76,113	92,121	87,116	(5,005)	(5.4%)
10-45-13	EMPLOYEE BENEFITS	21,387	33,153	34,344	33,091	(1,253)	(3.6%)
10-45-14	MISC. EXPENSES	-	45	250	250	-	0.0%
10-45-17	OVERTIME	145	167	1,000	500	(500)	(50.0%)
10-45-20	POSTAGE	2,275	1,805	2,000	2,000	-	0.0%
10-45-21	SUBSCRIPTIONS AND MEMBERSHIPS	255	65	600	500	(100)	(16.7%)
10-45-22	PUBLIC NOTICES	137	580	150	500	350	233.3%
10-45-23	TRAVEL AND TRAINING	3,186	400	3,950	3,250	(700)	(17.7%)
10-45-24	OFFICE SUPPLIES & EXPENSES	2,927	1,871	3,000	3,000	-	0.0%
10-45-25	EQUIPMENT, SUPPLIES & MAINTENANCE	1,235	2,644	1,250	1,250	-	0.0%
10-45-28	TELEPHONE	2,276	2,305	2,000	2,000	-	0.0%
10-45-34	AUDITOR FEES	9,400	10,900	11,000	11,000	-	0.0%
10-45-35	PROFESSIONAL AND TECHNICAL	4,876	6,200	6,000	6,500	500	8.3%
10-45-36	COMPUTER CHARGES	12,614	12,687	10,000	13,000	3,000	30.0%
10-45-47	VEHICLES - FUEL	250	24	100	100	-	0.0%
10-45-53	UNCLAIMED PROPERTY EXPENSE	4,926	-	2,500	1,000	(1,500)	(60.0%)
TOTAL - FINANCE		135,792	148,960	170,265	165,056	(5,209)	(3.1%)

Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget

Court

		6/30/2019	6/30/2020	6/30/2021	6/30/2022		
		FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	\$ Change from	% Change from
		Actual	Actual	Approved	Adopted	FY 2020-2021	FY 2020-2021
		Expenditures	Expenditures	Budget	Budget	Final Budget	Final Budget
10-42-11	SALARIES	39,585	39,452	-	-	-	0.0%
10-42-12	CONTRACTED JUDICIAL SERVICES	20,977	24,791	50,000	50,000	-	0.0%
10-42-13	EMPLOYEE BENEFITS	9,970	10,094	-	-	-	0.0%
10-42-23	TRAVEL/TRAINING	695	635	-	-	-	0.0%
10-42-24	OFFICE SUPPLIES & EXPENSES	725	218	-	-	-	0.0%
10-42-31	PROFESSIONAL & TECHNICAL	551	558	-	-	-	0.0%
10-42-37	CONTRACTUAL BAILIFF	2,675	2,234	-	-	-	0.0%
10-42-40	WITNESS FEES	-	74	-	-	-	0.0%
10-42-41	JURY FEES	-	-	-	-	-	0.0%
10-42-55	GRANT EXPENDITURE	-	-	-	-	-	0.0%
TOTAL - COURT		75,178	78,057	50,000	50,000	-	0.0%

Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget

Community Development

		6/30/2019	6/30/2020	6/30/2021	6/30/2022		
		FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	\$ Change from	% Change from
		Actual	Actual	Approved	Adopted	FY 2020-2021	FY 2020-2021
		Expenditures	Expenditures	Budget	Budget	Final Budget	Final Budget
10-52-11	SALARIES AND WAGES	258,967	266,863	277,833	352,322	74,489	26.8%
10-52-13	EMPLOYEE BENEFITS	137,460	143,721	151,173	195,700	44,527	29.5%
10-52-17	OVERTIME	3,426	2,090	5,000	8,000	3,000	60.0%
10-52-21	SUBSCRIPTIONS AND MEMBERSHIPS	906	630	800	1,200	400	50.0%
10-52-22	PUBLIC NOTICES	1,014	887	1,200	1,200	-	0.0%
10-52-23	TRAVEL & TRAINING	2,712	2,161	3,000	4,000	1,000	33.3%
10-52-24	OFFICE SUPPLIES	1,230	1,086	1,800	1,800	-	0.0%
10-52-25	EQUIPMENT, SUPPLIES & MAINTENANCE	1,934	1,517	4,000	4,000	-	0.0%
10-52-28	TELEPHONE	3,402	3,866	4,200	4,000	(200)	(4.8%)
10-52-35	PROFESSIONAL AND TECHNICAL	-	-	1,500	1,000	(500)	(33.3%)
10-52-36	COMPUTER SUPPORT	5,615	7,980	10,500	10,500	-	0.0%
10-52-38	BUILDING INSPECTION SERVICES	28,261	32,999	65,000	25,000	(40,000)	(61.5%)
10-52-47	VEHICLES-FUEL	1,456	1,107	1,400	2,800	1,400	100.0%
10-52-51	PLANNING COMMISSION MEETINGS	180	175	175	175	-	0.0%
10-52-62	MISCELLANEOUS SERVICES	-	248	3,500	3,500	-	0.0%
TOTAL - COMMUNITY DEVELOPMENT		446,564	465,328	531,081	615,197	84,116	15.8%

Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget
Police

		6/30/2019	6/30/2020	6/30/2021	6/30/2022	\$ Change from	% Change from
		FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2020-2021	FY 2020-2021
		Actual	Actual	Approved	Adopted	Final Budget	Final Budget
		Expenditures	Expenditures	Budget	Budget		
10-54-11	SALARIES	561,627	631,258	691,959	722,026	30,067	4.3%
10-54-12	PART TIME/RESERVE OFFICERS	4,109	4,393	7,000	5,000	(2,000)	(28.6%)
10-54-13	EMPLOYEE BENEFITS	389,219	423,035	478,976	500,217	21,241	4.4%
10-54-14	UNIFORM CLEANING ALLOWANCE	1,125	1,120	1,350	1,350	-	0.0%
10-54-15	REIMBURSABLE OVERTIME	1,818	-	5,000	5,000	-	0.0%
10-54-17	REGULAR OVERTIME	7,627	10,180	9,000	9,000	-	0.0%
10-54-18	UNIFORMS	3,710	12,675	7,000	7,000	-	0.0%
10-54-19	HOLIDAY OVERTIME	15,606	13,092	15,000	15,000	-	0.0%
10-54-20	FIREARMS & AMMUNITION	2,228	1,735	4,500	3,000	(1,500)	(33.3%)
10-54-21	SUBSCRIPTIONS & MEMBERSHIPS	3,059	6,721	7,000	7,000	-	0.0%
10-54-23	TRAVEL	1,102	832	1,200	1,200	-	0.0%
10-54-24	OFFICE EXPENSE & SUPPLIES	2,439	1,904	2,500	2,500	-	0.0%
10-54-25	EQUIPMENT, SUPPLIES & MAINTENA	3,260	5,874	10,000	8,000	(2,000)	(20.0%)
10-54-26	BUILDINGS AND GROUNDS	24,389	35,225	17,000	17,000	-	0.0%
10-54-27	UTILITIES	30,261	31,462	36,141	36,141	-	0.0%
10-54-28	TELEPHONE	9,988	10,581	10,500	10,500	-	0.0%
10-54-31	PROFESSIONAL SERVICES	955	1,915	2,000	2,000	-	0.0%
10-54-34	DISPATCH MAINTENANCE FEE	35,975	1,836	27,970	27,970	-	0.0%
10-54-35	CONTRACTUAL SERVICES/DISPATCH	84,422	84,872	87,418	90,040	2,622	3.0%
10-54-36	ANIMAL SHELTER FEE	10,755	13,091	15,000	18,000	3,000	20.0%
10-54-45	RADIO AND PAGER REPAIRS	88	3,002	2,600	-	(2,600)	(100.0%)
10-54-46	VEHICLES - MAINTENANCE & REPAI	9,260	4,629	8,000	7,000	(1,000)	(12.5%)
10-54-47	VEHICLES - FUEL	21,969	17,157	17,000	17,000	-	0.0%
10-54-48	POLICE OFFICER TRAINING	2,692	4,055	4,000	4,000	-	0.0%
10-54-50	D.A.R.E. ANTI-DRUG PROGRAM	1,322	1,170	2,000	2,000	-	0.0%
10-54-51	LIQUOR LAW ACTIVITIES	8,019	1,951	6,064	6,064	-	0.0%
10-54-55	POLICE GRANTS	-	-	-	-	-	0.0%
10-54-65	SPECIAL DEPARTMENT SUPPLIES	4,576	1,542	4,000	4,000	-	0.0%
10-54-66	C.E.R.T. PROGRAM	252	-	-	-	-	0.0%
10-54-72	COMPUTERS	10,256	8,351	9,000	9,000	-	0.0%
10-54-75	CHIEF LUNCHEON	-	-	500	500	-	0.0%
10-54-81	DRUG TASK FORCE	2,969	3,304	3,500	3,500	-	0.0%
TOTAL - POLICE		1,255,076	1,336,964	1,493,178	1,541,008	47,830	3.2%

**Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget**

Fire

		6/30/2019	6/30/2020	6/30/2021	6/30/2022	\$ Change from	% Change from
		FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2020-2021	FY 2020-2021
		Actual	Actual	Approved	Adopted	Final Budget	Final Budget
		Expenditures	Expenditures	Budget	Budget		
10-55-11	SALARIES - FULL TIME	98,987	106,912	163,471	277,646	114,175	69.8%
10-55-12	PART TIME WAGES	-	-	318,924	318,924	0	0.0%
10-55-13	EMPLOYEE BENEFITS	26,928	35,423	133,650	140,937	7,287	5.5%
10-55-14	CAR ALLOWANCE	612	707	-	-	-	0.0%
10-55-15	VOLUNTEER SALARY	-	-	90,731	90,731	(0)	(0.0%)
10-55-16	ADMINISTRATIVE NOMINAL FEE	-	-	-	-	-	0.0%
10-55-17	REGULAR OVERTIME	-	-	-	-	-	0.0%
10-55-18	UNIFORMS	4,810	12,489	11,500	11,500	-	0.0%
10-55-21	SUBSCRIPTIONS & MEMBERSHIPS	3,805	2,793	10,465	10,465	-	0.0%
10-55-23	TRAVEL	1,537	422	3,500	3,500	-	0.0%
10-55-24	OFFICE EXPENSE & SUPPLIES	1,598	3,566	3,500	3,500	-	0.0%
10-55-25	EQUIPMENT, SUPPLIES & MAINTENANCE	16,222	15,876	41,300	41,300	-	0.0%
10-55-26	BUILDING & GROUNDS	1,044	674	-	-	-	0.0%
10-55-28	TELEPHONE	640	2,881	2,887	3,500	613	21.2%
10-55-35	CONTRACTURAL SERVICES-DISPATCH	-	-	3,500	3,500	-	0.0%
10-55-36	COMPUTER CHARGES	3,114	6,635	7,182	7,182	-	0.0%
10-55-45	RADIO AND PAGER REPAIRS	8,675	14,020	14,000	14,000	-	0.0%
10-55-46	VEHICLES - MAINTENANCE & REPAIR	15,195	17,429	14,400	16,000	1,600	11.1%
10-55-47	VEHICLES - FUEL	2,582	4,690	4,000	6,000	2,000	50.0%
10-55-51	EVENTS/OUTREACH	13,446	9,053	8,382	8,382	-	0.0%
10-55-52	INSURANCE BILLING (GOLD CROSS)	-	-	8,500	8,500	-	0.0%
10-55-53	MEDICARE/MEDICAID PAYMENTS	-	-	5,800	5,800	-	0.0%
10-55-61	MISCELLANEOUS	2,036	1,419	1,800	1,800	-	0.0%
10-55-62	TRAINING	11,098	21,773	31,250	31,250	-	0.0%
10-55-63	GRANT EXPENDITURES	-	-	4,200	4,200	-	0.0%
10-55-64	COMMUNITY CPR-FIRST AID CLASS	-	-	100	500	400	400.0%
10-55-66	C.E.R.T.	-	-	4,060	4,060	-	0.0%
10-55-74	EQUIPMENT MAINTENANCE/INSPECTION	8,964	3,515	6,000	6,000	-	0.0%
10-55-75	LIFE SAFETY EQUIPMENT	27,311	20,659	23,575	23,575	-	0.0%
TOTAL - FIRE		248,605	280,934	916,677	1,042,752	126,075	13.8%

Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget
EMS

		FY 2018-2019 Actual Expenditures	FY 2019-2020 Actual Expenditures	FY 2020-2021 Approved Budget	FY 2021-2022 Adopted Budget	\$ Change from FY 2020-2021 Final Budget	% Change from FY 2020-2021 Final Budget
10-58-11	SALARIES & WAGES	41,152	45,088	-	-	-	0.0%
10-58-12	PART TIME WAGES	64,820	131,113	-	-	-	0.0%
10-58-13	BENEFITS	44,383	43,104	-	-	-	0.0%
10-58-14	VOLUNTEER NOMINAL FEE	141,098	133,748	-	-	-	0.0%
10-58-15	UNIFORMS	7,741	270	-	-	-	0.0%
10-58-16	ADMINISTRATIVE NOMINAL FEE	3,025	500	-	-	-	0.0%
10-58-17	TRAINING MEETINGS NOMINAL FEE	826	790	-	-	-	0.0%
10-58-18	MISC EXPENSE	802	219	-	-	-	0.0%
10-58-21	MEMBERSHIPS	215	-	-	-	-	0.0%
10-58-23	TRAVEL/PER DIEM	331	-	-	-	-	0.0%
10-58-24	OFFICE SUPPLIES	1,824	-	-	-	-	0.0%
10-58-25	STATE EMS VEHICLE FEES	-	340	-	-	-	0.0%
10-58-26	BUILDINGS MAINTENANCE	1,442	-	-	-	-	0.0%
10-58-28	TELEPHONE	1,728	649	-	-	-	0.0%
10-58-29	SERVICE CONTRACTS	10,203	5,265	-	-	-	0.0%
10-58-30	NEW HIRE TESTS	857	1,791	-	-	-	0.0%
10-58-32	RECERTIFICATIONS	751	2,404	-	-	-	0.0%
10-58-33	EMS COURSE FEES	-	-	-	-	-	0.0%
10-58-34	AEMT HOST TRAINING	3,251	2,807	-	-	-	0.0%
10-58-36	COMPUTER CHARGES	3,736	754	-	-	-	0.0%
10-58-44	COMMUNICATION PURCHASES	3,532	3,997	-	-	-	0.0%
10-58-45	COMMUNICATIONS MAINTENANCE	527	473	-	-	-	0.0%
10-58-46	VEHICLE MAINTENANCE	3,267	-	-	-	-	0.0%
10-58-47	FUEL	2,000	757	-	-	-	0.0%
10-58-51	INSURANCE BILLING (GOLD CROSS)	8,595	13,309	-	-	-	0.0%
10-58-52	MEDICARE/MEDICAID PAYMENTS	4,934	6,428	-	-	-	0.0%
10-58-55	GRANTS	4,947	4,200	-	-	-	0.0%
10-58-61	DISPOSABLE SUPPLIES	19,299	16,866	-	-	-	0.0%
10-58-62	TRAINING/CONF/MEETINGS	6,265	-	-	-	-	0.0%
10-58-63	EMS GRANT EXPENDITURES	-	-	-	-	-	0.0%
10-58-64	COMMUNITY CPR-FIRST AID CLASS	(204)	310	-	-	-	0.0%
10-58-66	C.E.R.T. PROGRAM	3,070	2,529	-	-	-	0.0%
10-58-75	COMMUNICABLE DISEASE CONTROL	-	2,437	-	-	-	0.0%
10-58-90	EQUIPMENT	9,256	6,030	-	-	-	0.0%
10-58-92	EMS EVENTS	3,149	-	-	-	-	0.0%
10-58-93	COMMUNITY EDUCATION	1,455	-	-	-	-	0.0%
TOTAL - EMS		398,279	426,180	-	-	-	0.0%

Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget
Streets

		FY 2018-2019 Actual Expenditures	FY 2019-2020 Actual Expenditures	FY 2020-2021 Approved Budget	FY 2021-2022 Adopted Budget	\$ Change from FY 2020-2021 Final Budget	% Change from FY 2020-2021 Final Budget
10-60-11	SALARIES	57,341	64,436	65,627	72,902	7,275	11.1%
10-60-13	EMPLOYEE BENEFITS	32,062	35,375	31,943	42,505	10,562	33.1%
10-60-14	MISC EXPENSE / PROTECTIVE CLOTHING	1,130	1,051	3,869	4,619	750	19.4%
10-60-17	OVERTIME/ON CALL	3,016	2,855	1,033	1,546	513	49.7%
10-60-21	SUBSCRIPTIONS & MEMBERSHIPS	347	64	840	1,109	269	32.1%
10-60-23	TRAVEL, TRAINING & MEETINGS	876	795	1,305	963	(342)	(26.2%)
10-60-24	OFFICE SUPPLIES	127	307	128	315	187	146.4%
10-60-25	EQUIPMENT, MATERIALS AND SUPPLIES	6,594	4,636	5,530	4,725	(805)	(14.6%)
10-60-26	BUILDING MAINTENANCE	2,655	1,116	1,069	2,399	1,330	124.5%
10-60-27	UTILITIES	9,991	10,943	537	2,069	1,532	285.4%
10-60-28	TELEPHONE	276	89	-	-	-	0.0%
10-60-29	ELECTRICITY - STREET LIGHTS (ROCKY MTN)	77,900	80,100	82,052	84,514	2,462	3.0%
10-60-31	PROFESSIONAL SERVICES	1,318	10,604	5,000	6,140	1,140	22.8%
10-60-32	BLUE STAKES SERVICES	1,914	23	470	3,403	2,933	623.9%
10-60-36	COMPUTERS/SOFTWARE	620	1,890	2,846	2,612	(234)	(8.2%)
10-60-42	ROAD MAINTENANCE - C ROADS	51,222	37,746	35,000	40,426	5,426	15.5%
10-60-43	SIDEWALKS/CURBS - C ROADS	30,239	53,375	200,000	200,000	-	0.0%
10-60-46	VEHICLES/SNOW PLOW - MAINT & REPAIR	1,387	1,504	2,154	1,220	(934)	(43.4%)
10-60-47	VEHICLES - FUEL	3,345	3,123	1,083	6,185	5,102	471.1%
10-60-51	GIS	1,212	-	-	-	-	0.0%
10-60-52	INSTALL STREET LIGHTS & 3 YR UTILITY	36,395	9,072	60,000	-	(60,000)	(100.0%)
10-60-61	SIGNS-MAINT,REPAIR,TRAFFIC CNTRL - C ROADS	17,350	19,404	16,000	27,674	11,674	73.0%
10-60-72	LEASE/FINANCE VEHICLES	-	-	-	-	-	0.0%
10-60-74	EQUIPMENT, MATERIALS AND SUPPLIES	-	-	-	-	-	0.0%
10-60-78	SNOW - SALT (C ROADS)	21,883	34,566	34,600	26,136	(8,464)	(24.5%)
10-60-79	SNOW PLOW MAINTENANCE	-	5,559	7,700	3,369	(4,331)	(56.2%)
TOTAL - STREETS		359,199	378,635	558,785	534,832	(23,953)	(4.3%)

Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget
Parks

		FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	\$ Change from	% Change from
		Actual	Actual	Approved	Adopted	FY 2020-2021	FY 2020-2021
		Expenditures	Expenditures	Budget	Budget	Final Budget	Final Budget
10-64-11	SALARIES - FULL TIME	134,488	144,891	153,874	153,517	(357)	(0.2%)
10-64-12	PART TIME SALARIES & WAGES	67,789	72,556	47,620	42,620	(5,000)	(10.5%)
10-64-13	EMPLOYEE BENEFITS	80,144	87,404	87,444	89,469	2,025	2.3%
10-64-14	PROTECTIVE CLOTHING	2,945	1,696	2,000	2,250	250	12.5%
10-64-17	ON CALL	9,387	12,298	9,007	9,707	700	7.8%
10-64-20	MEMORIAL HALL BUILDINGS AND GROUNDS	-	-	-	5,000	5,000	100.0%
10-64-21	SUBSCRIPTIONS & MEMBERSHIPS	555	195	900	900	-	0.0%
10-64-22	EDUCATION & MEETINGS	850	2,398	2,500	2,500	-	0.0%
10-64-23	TRAVEL & TRAINING	2,144	2,027	2,500	2,500	-	0.0%
10-64-24	OFFICE SUPPLIES	751	1,547	1,500	1,500	-	0.0%
10-64-25	EQUIPMENT SUPPLIES & MAINT.	9,664	11,647	9,000	10,000	1,000	11.1%
10-64-26	BUILDING & GROUNDS	20,010	25,010	28,672	20,000	(8,672)	(30.2%)
10-64-27	UTILITIES	108,550	110,689	110,000	112,000	2,000	1.8%
10-64-28	TELEPHONE, RADIOS & PAGERS	4,630	5,248	4,500	4,500	-	0.0%
10-64-30	TREE TRIMMING	1,710	3,121	5,000	5,000	-	0.0%
10-64-35	PROFESSIONAL AND TECHNICAL	1,631	1,631	1,632	1,632	-	0.0%
10-64-36	COMPUTERS	3,464	3,973	3,500	3,500	-	0.0%
10-64-37	HARVEST PARK EVENT CENTER BLDG & GRNDS	35,291	26,326	31,328	31,000	(328)	(1.0%)
10-64-40	RECREATION & PARKS GRANTS	4,864	4,879	4,879	5,000	121	2.5%
10-64-45	EXERCISE EQUIPMENT MAINTENANCE	2,969	1,580	3,500	3,500	-	0.0%
10-64-46	VEHICLES - MAINTENANCE & REPAIR	8,690	13,059	16,000	16,000	-	0.0%
10-64-47	VEHICLES - FUEL	8,646	4,931	9,000	9,000	-	0.0%
10-64-49	ARTS & HUMANITIES	5,983	5,947	6,500	6,500	-	0.0%
10-64-55	SHADE TREE BEAUTIFICATION	183	1,942	3,000	3,000	-	0.0%
10-64-60	TURF PRODUCTS	10,663	12,801	13,000	15,000	2,000	15.4%
10-64-61	MAPLETON PARKWAY TRAIL	817	3,159	2,000	6,000	4,000	200.0%
10-64-69	DEPARTMENT EXPENSE	1,547	945	1,500	1,500	-	0.0%
10-64-72	BALLFIELD SUPPLIES	-	-	-	-	-	0.0%
10-64-73	SPRINKLER PARTS	-	-	-	-	-	0.0%
10-64-74	EQUIPMENT PURCHASES	9,320	4,789	14,000	18,000	4,000	28.6%
10-64-78	PARK IMPROVEMENTS	9,092	6,049	10,000	12,000	2,000	20.0%
10-64-82	SPRINKLER CONTROL UPGRADES	10,341	-	20,000	10,000	(10,000)	(50.0%)
TOTAL - PARKS & RECREATION		557,119	572,735	604,356	603,095	(1,261)	(0.2%)

Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget
Recreation

		FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	\$ Change from	% Change from
		Actual	Actual	Approved	Adopted	FY 2020-2021	FY 2020-2021
		Expenditures	Expenditures	Budget	Budget	Final Budget	Final Budget
10-65-11	SALARIES - FULL TIME	60,810	63,911	53,581	55,408	1,827	3.4%
10-65-12	PART TIME SALARIES AND WAGES	66,750	59,160	113,175	117,002	3,827	3.4%
10-65-13	EMPLOYEE BENEFITS	37,836	38,878	30,869	31,627	758	2.5%
10-65-17	ON CALL	547	1,095	-	-	-	0.0%
10-65-40	WRESTLING	87	256	3,000	3,000	-	0.0%
10-65-42	YOGA/KICKBOXING	-	-	500	500	-	0.0%
10-65-44	MAPLETON IN BLOOM	1,300	1,346	1,500	1,500	-	0.0%
10-65-45	LACROSSE	1,461	119	1,500	-	(1,500)	(100.0%)
10-65-47	VEHICLES - FUEL	-	1,401	1,000	1,000	-	0.0%
10-65-48	SPRING SOCCER	-	-	-	2,500	-	-
10-65-50	FALL SOCCER	22,909	18,980	25,000	23,000	(2,000)	(8.0%)
10-65-51	WALKING PROGRAM	-	-	1,000	1,000	-	0.0%
10-65-52	BOYS BASEBALL	24,704	14,832	25,000	25,000	-	0.0%
10-65-53	GIRLS SOFTBALL	3,810	2,033	5,000	5,000	-	0.0%
10-65-54	BOYS BASKETBALL	12,377	11,203	12,500	12,500	-	0.0%
10-65-55	GIRLS BASKETBALL	2,044	1,526	4,000	4,000	-	0.0%
10-65-56	TENNIS	287	-	500	500	-	0.0%
10-65-57	CONCESSION EXPENSES	-	-	500	500	-	0.0%
10-65-59	SUMMER PROGRAMS	1,261	251	1,500	1,500	-	0.0%
10-65-60	VOLLEYBALL	2,263	2,405	3,000	3,000	-	0.0%
10-65-61	FLAG FOOTBALL	1,849	4,691	5,000	5,000	-	0.0%
10-65-62	GYMNASTICS/TUMBLING	-	-	500	500	-	0.0%
10-65-63	DANCE	-	-	500	500	-	0.0%
10-65-66	ARCHERY	156	-	750	750	-	0.0%
10-65-70	ONLINE FEES	-	-	-	5,000	5,000	100.0%
10-65-71	MOONLIGHT HALF MARATHON	8,570	9,182	11,000	11,000	-	0.0%
10-65-72	HERSHEY TRACK MEET	2,217	351	2,800	2,800	-	0.0%
10-65-73	CHEERLEADING	-	-	-	-	-	0.0%
10-65-75	SPECIAL EVENTS	4,397	1,649	4,500	4,500	-	0.0%
10-65-89	MAPLE MOUNTAIN ART GUILD	-	-	500	500	-	0.0%
TOTAL - RECREATION		255,633	233,269	308,675	319,087	10,412	3.4%

Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget
Museum

		FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	\$ Change from	% Change from
		Actual	Actual	Approved	Adopted	FY 2020-2021	FY 2020-2021
		Expenditures	Expenditures	Budget	Budget	Final Budget	Final Budget
10-69-26	BUILDING & GROUNDS	1,113	674	1,500	2,000	500	33.3%
10-69-27	UTILITIES	-	-	-	-	-	0.0%
10-69-29	SECURITY SYSTEM	601	634	600	3,000	2,400	400.0%
10-69-37	BIRD HOME UTILITIES	650	1,188	850	4,250	3,400	400.0%
10-69-56	HISTORICAL PRESERVE. COMM. EXP	2,856	279	5,000	7,500	2,500	50.0%
10-69-57	HISTORICAL SOCIETY EXPENSES	-	56,128	-		-	0.0%
TOTAL - MUSEUM		5,221	58,902	7,950	16,750	8,800	110.7%

Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget
Library

		FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	\$ Change from	% Change from
		Actual	Actual	Approved	Adopted	FY 2020-2021	FY 2020-2021
		Expenditures	Expenditures	Budget	Budget	Final Budget	Final Budget
10-80-10	SALARIES - LITERACY CENTER STAFF	13,188	7,791	4,496	4,572	76	1.7%
10-80-11	SALARIES - CITY LIBRARY STAFF	7,629	8,224	23,811	25,097	1,286	5.4%
10-80-12	BOOKMOBILE - COUNTY AUDITOR OFFICE	1,000	4,323	1,000	1,000	-	0.0%
10-80-13	EMPLOYEE BENEFITS	1,593	1,479	2,165	2,270	105	4.8%
10-80-24	OFFICE SUPPLIES & EXPENSES	1,113	2,133	2,000	2,000	-	0.0%
10-80-60	SUMMER READING PROGRAMS	1,388	1,260	1,200	1,200	-	0.0%
10-80-61	BOOKS-START UP	-	-	-	-	-	0.0%
10-80-62	BOOK PURCHASES	962	1,198	1,200	1,200	-	0.0%
TOTAL - LIBRARY		26,872	26,409	35,872	37,339	1,467	4.1%



Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget
Community Contributions

		FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	\$ Change from	% Change from
		Actual	Actual	Approved	Adopted	FY 2020-2021	FY 2020-2021
		Expenditures	Expenditures	Budget	Budget	Final Budget	Final Budget
10-90-64	SENIOR CITIZENS-OPERATIONS EXP.	10,278	4,760	10,000	10,000	-	0.0%
10-90-68	CITY YOUTH COUNCIL	2,411	2,403	4,000	4,000	-	0.0%
10-90-69	MISS SPRINGVILLE PAGEANT	2,000	2,000	2,000	2,000	-	0.0%
10-90-70	YOUTH COUNCIL-HUMANITARIAN PROJECT	-	-	500	500	-	0.0%
TOTAL - COMMUNITY CONTRIBUTIONS		14,689	9,164	16,500	16,500	-	0.0%

Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget
Transfers and Reserves

		FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	\$ Change from	% Change from
		Actual	Actual	Approved	Adopted	FY 2020-2021	FY 2020-2021
		Transfers	Transfers	Budget	Budget	Final Budget	Final Budget
10-99-01	TRANSFER TO DEBT SERVICE FUND	175,463	1,225,463	-	-	-	0.0%
10-99-02	TRANSFER TO CAPITAL PROJECT FUND (PROCEEDS FROM SALE OF LAND TO NEBO)	-	944,844	-	-	-	0.0%
10-99-02	TRANSFER TO CAPITAL PROJECT FUND (projected surplus)	-	536,649	-	-	-	0.0%
10-99-02	TRANSFER TO CAPITAL PROJECT FUND (GF Departments Vehicle Replacement)	187,776	187,776	187,776	187,776	-	0.0%
10-99-02	TRANSFER TO CAPITAL PROJECT FUND (GF Departments Equipment Replacement) Plus \$600 Reserves	15,600	15,600	-	-	-	0.0%
10-99-02	TRANSFER TO CAPITAL PROJECT FUND (PARKS AND REC RESERVE)	-	-	25,000	25,000	-	0.0%
10-99-02	TRANSFER TO CAPITAL PROJECT FUND (Over 25% Reserve to CIP)	414,358	1,167,535	-	-	-	0.0%
10-99-03	TRANSFER TO ROAD FUND (Remaining balance of xfer from road fund (20) to street dept. in GF last year for street projects)	185,642	-	-	-	-	0.0%
10-99-02	TRANSFER TO ROAD FUND (Streets Projects)	-	-	457,684	857,000	399,316	87.2%
10-99-02	TRANSFER TO CAPITAL PROJECT FUND (Continued Projects)	-	-	-	-	-	0.0%
10-99-02	TRANSFER TO CAPITAL PROJECT FUND (IRA Allen parking lot)	-	-	-	-	-	0.0%
10-99-02	TRANSFER TO WATER FUND (Westwood Well Repairs)	-	-	-	-	-	0.0%
10-99-02	TRANSFER TO CAPITAL PROJECT FD (Playground Resurface @ North Park) GRANT	-	-	-	-	-	0.0%
10-99-02	TRANSFER TO CAPITAL PROJECT FD (Playground Resurface @ North Park) GF Reserves	-	-	-	-	-	0.0%
10-99-02	TRANSFER TO CAPITAL PROJECT FD (Bleachers @ Noth Park, Mapleton City Park & Ira Allen Park)	-	-	-	-	-	0.0%
10-99-03	TRANSFER CLASS 'C' TO ROAD FUND (Road projects)	624,700	312,720	-	-	-	0.0%
10-99-08	INCREASE GENERAL FUND RESERVES	371,603	-	265,849	102,420	(163,429)	(61.5%)
TOTAL - TRANSFERS AND RESERVES		1,975,142	4,390,587	936,309	1,172,196	235,887	25.2%

Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget
Street / Road Fund

		FY 2018-2019 Actual Revenue/Exp	FY 2019-2020 Actual Revenue/Exp	FY 2020-2021 Approved Budget	FY 2021-2022 Adopted Budget	\$ Change from FY 2020-2021 Final Budget	% Change from FY 2020-2021 Final Budget
REVENUES							
20-37-11	ROAD UTILITY FEE	272,548	288,657	254,800	273,600	18,800	7.4%
20-38-33	TRANSFER FROM CLASS 'C' REVENUES	315,000	292,050	-	-	-	0.0%
20-38-33	TRANSFER FROM CLASS 'C' GF	185,641				-	0.0%
20-38-33	TRANSFER FROM CIP RESERVES	309,700			233,000	233,000	100.0%
20-38-33	TRANSFER FROM GF RESERVES	309,700			857,000	857,000	100.0%
20-38-90	Appropriation of Fund Balance	-	-	960,000		(960,000)	(100.0%)
	TOTAL REVENUES	1,392,589	580,707	1,214,800	1,363,600	148,800	12.2%

EXPENDITURES							
20-60-40	BAD DEBT EXPENSE	-	-	-	-	-	0.0%
20-74-40	STREETS / ROAD PROJECTS	953,567	614,593	960,000	1,090,000	130,000	13.5%
	TOTAL STREETS / ROAD PROJECTS	953,567	614,593	960,000	1,090,000	130,000	13.5%

TOTAL - STREET / ROAD FUND	439,021	(33,886)	254,800	273,600	18,800	7.4%
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Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget
Debt Service

		FY 2018-2019 Actual Revenue/Exp	FY 2019-2020 Actual Revenue/Exp	FY 2020-2021 Approved Budget	FY 2021-2022 Adopted Budget	\$ Change from FY 2020-2021 Final Budget	% Change from FY 2020-2021 Final Budget
REVENUES							
31-36-10	INTEREST	345	-	-	-	-	0.0%
31-38-33	CONTRIBUTION FROM GENERAL FUND	175,463	1,225,463	-	-	-	0.0%
31-38-56	CONTRIBUTION FROM MCN CAP PROJ FUND	-	-	-	267,713	267,713	100.0%
31-38-36	TRANSFER FROM CAPITAL PROJECT	-	-	-	-	-	0.0%
	TOTAL REVENUES	175,808	1,225,463	-	267,713	267,713	100.0%

DEBT SERVICE

31-44-15	2010 REVENUE BOND PRINCIPAL	125,000		-		-	0.0%
31-44-15	2010 REVENUE BOND PAYOFF	-	1,169,749			-	0.0%
31-44-25	2010 REVENUE BOND INTEREST	47,900	44,284	-		-	0.0%
31-44-90	GF BOND ADMINISTRATION FEES	4,500	500	-		-	0.0%
31-56-15	2021 REVENUE BOND PRINCIPAL	-	-	-		-	0.0%
31-56-25	2021 REVENUE BOND INTEREST	-	-	-	267,713	267,713	100.0%
31-56-90	MCN BOND ADMINISTRATION FEES	-	-	-		-	0.0%
	TOTAL 2010 DEBT SERVICE	177,400	1,214,533	-	267,713	267,713	100.0%

TOTAL - DEBT SERVICE	(1,592)	10,930	-	-	-	0.0%
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Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget
Capital Improvements/Projects Fund

		FY 2018-2019 Actual Revenue/Exp	FY 2019-2020 Actual Revenue/Exp	FY 2020-2021 Approved Budget	FY 2021-2022 Adopted Budget	\$ Change from FY 2020-2021 Final Budget	% Change from FY 2020-2021 Final Budget
REVENUES							
45-34-18	PARK ANNEXATION FEE	238,607	122,078	166,000	-	(166,000)	(100.0%)
45-34-23	PUBLIC SAFETY ANNEXATION FEE	22,962	11,748	16,000	10,000	(6,000)	(37.5%)
45-36-10	INTEREST/OTHER	30,213	30,377	-	-	-	0.0%
45-36-11	INT-DR HORTON ANNEX FEES	1,399	1,070	-	-	-	0.0%
45-38-33	TRANSFER FROM GENERAL FUND	414,358	2,616,028	-	-	-	0.0%
45-38-33	TRANSFER FROM GENERAL FUND (General Expenses and GF Departments Vehicle Replacement)	187,776	187,776	187,776	187,776	-	0.0%
45-38-33	TRANSFER FROM GENERAL FUND (Parks Equip Replacement)	15,600	15,600	-	-	-	0.0%
45-38-33	TRANSFER FROM GF RESERVES - (New Ambulance)	-	-	-	-	-	0.0%
45-38-33	TRANSFER FROM GF RESERVES - (Parks and Rec Reserve)	-	-	25,000	25,000	-	0.0%
45-38-33	TRANSFER FROM GF RESERVES (Streets Projects)	-	-	457,684	-	(457,684)	(100.0%)
45-38-33	TRANSFER TO CAPITAL PROJECT FUND (Trail engineering to address water issues)	-	0	-	-	-	0.0%
45-38-33	TRANSFER TO CAPITAL PROJECT FUND (Playground Resurface @ North Park) GRANT	-	-	-	-	-	0.0%
45-38-33	TRANSFER TO CAPITAL PROJECT FUND (Playground Resurface @ North Park) GF Reserves	-	-	-	-	-	0.0%
45-38-33	TRANSFER TO CAPITAL PROJECT FUND Bleachers @ North Park, Mapleton City Park & Ira Allen Park (TRANSFERRED FROM PARKS BUDGET)	-	-	-	-	-	0.0%
45-38-40	UTILIZE SALE OF ASSET RESERVE - CELL TOWER	-	-	-	-	-	0.0%
45-38-51	TRANSFER FROM WATER FUND - (Vehicle Replacement)	35,000	35,000	35,000	35,000	-	0.0%
45-38-53	TRANSFER FROM SEWER FUND - (Vehicle Replacement)	35,000	35,000	35,000	35,000	-	0.0%
45-38-57	TRANSFER FROM PI FUND - (Vehicle Replacement)	35,000	35,000	35,000	35,000	-	0.0%
45-38-58	TRANSFER FROM STORM WATER - (Vehicle Replacement)	35,000	35,000	35,000	35,000	-	0.0%
45-38-59	TRANSFER FROM MCN - (Vehicle Replacement)	-	-	-	45,000	45,000	100.0%
45-38-90	APPROPRIATION OF FUND BALANCE	-	-	205,500	233,000	27,500	13.4%
45-38-91	APPROPRIATION OF PARK IMPACT FEE RESERVES	-	-	-	-	-	0.0%
TOTAL REVENUES - CAPITAL PROJ.		1,050,916	3,124,677	1,197,960	640,776	(557,184)	(46.5%)

EXPENDITURES

45-42-02	PROJECTS PAID W/CIP RESERVES	(48,400)	-	-	-	-	0.0%
45-44-13	FIBER INTERNET FEASIBILITY STUDY	-	46,000	-	-	-	0.0%
45-44-15	GENERAL MASTER PLAN UPDATE	-	80,300	-	-	-	0.0%
45-44-16	CITY OFFICE BUILDING UPGRADES	-	-	28,000	-	-	0.0%
45-52-02	COMM DEV VEHICLES	-	-	-	-	-	0.0%
45-52-03	IMPACT FEE STUDY	-	-	-	-	-	0.0%
45-54-01	POLICE VEHICLES	90,517	46,338	-	90,000	90,000	100.0%
45-54-02	POLICE EQUIP-REPLACEMENT RSRVS	-	-	-	-	-	0.0%
45-54-04	POLICE UTV - IMPACT FEES	-	-	-	-	-	0.0%
45-55-01	FIRE TRUCKS EQUIPMENT	16,920	10,000	-	45,000	45,000	100.0%
45-55-09	FIRE EQUIPMENT	-	19,671	-	-	-	0.0%
45-55-10	FIRE EQUIPMENT - GURNEY	-	-	26,330	-	(26,330)	(100.0%)
45-55-11	FIRE EQUIPMENT - WASHER/DRYER	-	-	15,670	-	(15,670)	(100.0%)
45-58-01	2016 BRAUN NORTH STAR TYPE 1 AMBULANCE	-	-	-	-	-	0.0%
45-58-03	UCAN RADIO & EQUIPMENT FOR AMBULANCE	-	-	-	-	-	0.0%
45-60-01	PUBLIC WORKS - LEASE (2) DUMP TRUCKS W/SNOW PLOW	-	-	-	-	-	0.0%
45-60-02	PUBLIC WORKS - STREET SERVICE UTILITY TRUCK	-	-	-	-	-	0.0%
45-60-03	PUBLIC WORKS - PICKUP TRUCK	-	34,396	120,000	88,000	(32,000)	(26.7%)
45-60-04	PUBLIC WORKS - BACKHOE	84,740	-	-	-	-	0.0%
	TRANSFER TO ROAD FUND	-	-	-	233,000	-	0.0%
45-60-05	STREET MAINTAINENCE MASTER PLAN	-	30,380	457,684	-	(457,684)	(100.0%)
45-60-06	STREET ACCOUNT CITY WIDE LIDAR	-	21,167	-	-	-	0.0%
45-64-02	COMM REC FACILITIES-IMPACT FEE	-	-	-	-	-	0.0%
45-64-04	IRA ALLAN PARK DEVELOPMENT (PAID FROM CELL TOWER)	23,237	155,034	-	-	-	0.0%
45-64-04	IRA ALLAN PARK DEVELOPMENT (PAID FROM GF RESERVES)	23,237	155,034	-	-	-	0.0%
45-64-11	PARK IMPROVEMENTS - Bleachers @ Noth Park, Mapleton City Park & Ira Allen Park (TRANSFERRED FROM PARKS BUDGET)	-	-	-	-	-	0.0%
45-64-14	PARK DEVELOPMENT - Purchase Hendrichsen Property (PAID FROM GF RESERVES)	3,067	-	-	-	-	0.0%
45-64-15	PARK DEVELOPMENT - VEHICLES	(1,600)	-	10,000	70,000	60,000	600.0%
45-64-25	PARKS EQUIP - Senior Treadmill	-	8,053	5,500	-	(5,500)	(100.0%)
45-65-78	ENHANCEMENTS TO SCHOOLS	-	-	-	-	-	0.0%
45-95-01	INCREASE VEHICLE REPLACEMENT RESERVE	-	-	327,776	-	(327,776)	(100.0%)
45-95-03	INCREASE PARK AND REC RESERVE	-	-	25,000	-	(25,000)	(100.0%)
45-95-05	INCREASE PARK ANNEX FEE RESERVES	-	-	166,000	-	(166,000)	(100.0%)
45-95-07	INCREASE PUBLIC SAFETY ANNEX FEE RSRVS	-	-	16,000	-	(16,000)	(100.0%)
45-95-55	FIRE VEHICLE REPLACE RESERVE	-	-	-	-	-	0.0%
45-95-61	STREET VEHICLE/EQUIP LEASES	67,597	67,597	-	-	-	0.0%
45-95-64	PARKS VEHICLE REPLACEMENT RESERVE	-	-	-	-	-	0.0%
TOTAL EXPENDITURES - CAPITAL PROJ		259,315	673,971	1,197,960	526,000	(671,960)	(56.1%)
CAPITAL PROJECTS-SURPLUS/(DEFICIT)		791,600	2,450,705	-	114,776	114,776	100.0%

Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget
Capital Improvements/Projects - Impact Fees

		FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	\$ Change from	% Change from
		Actual	Actual	Approved	Adopted	FY 2020-2021	FY 2020-2021
		Revenue/Exp	Revenue/Exp	Budget	Budget	Final Budget	Final Budget
IMPACT FEE REVENUE							
45-34-17	PARK IMPACT FEES	519,579	1,202,603	720,000	1,000,000	280,000	38.9%
45-34-22	PUBLIC SAFETY IMPACT FEES	54,308	118,293	69,000	112,000	43,000	62.3%
TOTAL REVENUES - IMPACT FEES		573,887	1,320,896	789,000	1,112,000	323,000	40.9%
IMPACT FEE EXPENDITURES							
45-54-08	PUBLIC SAFETY BUILDING (IF BUYIN)	-	84,462	-	-	-	0.0%
45-54-10??	PUBLIC SAFETY RADIO UPGRADES	-	-	-	60,000	-	-
45-64-03	PARK DEVELOPMENT - (IMPACT FEES)	19,243	72,559	350,000	2,225,000	1,875,000	535.7%
45-64-04	IRA ALLAN PARK (PAID FROM IMPACT FEES)	23,237	155,034	-	-	-	0.0%
45-64-07	NORTH PARK PARKING	-	-	-	-	-	0.0%
45-64-14	LATERAL PARKWAY TRAIL - Engineering on Water Issues (PAID FROM GF RESERVES)	3,067	-	-	-	-	0.0%
45-64-16	MUSEUM PROJECTS-IMPACT FEE	13,788	6,294	-	-	-	0.0%
TOTAL EXPENDITURES - IMPACT FEES		59,334	318,350	350,000	2,285,000	1,935,000	552.9%
TRANSFERS INTO IMPACT FEE RESERVES							
45-95-02	INCREASE PUBLIC SAFETY IMPACT FEE RESERVES	-	-	69,000	52,000	(17,000)	(24.6%)
45-95-04	INCREASE PARK IMPACT FEE RESERVES	-	-	370,000	(1,225,000)	(1,595,000)	0.0%
TOTAL TRANSFERS INTO/(UTILIZE) IMPACT FEE RESERVES		-	-	439,000	(1,173,000)	(1,612,000)	0.0%
IMPACT FEES-SURPLUS/(DEFICIT)		514,553	1,002,546	-	-	-	0.0%

Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget
MCN CAPITAL PROJECTS FUND

		FY 2018-2019 Actual Revenue/Exp	FY 2019-2020 Actual Revenue/Exp	FY 2020-2021 Approved Budget	FY 2021-2022 Adopted Budget	\$ Change from FY 2020-2021 Final Budget	% Change from FY 2020-2021 Final Budget
REVENUES							
46-36-10	INTEREST	-	-	-	-	-	0.0%
46-36-22	BOND PROCEEDS	-	-	-	-	-	0.0%
46-37-11	MAPLETON CITY NETWORK UTILITY BILLING REVENUE	-	-	-	-	-	0.0%
46-37-11	PAYMENT FROM GF FOR CITY UTILITY USAGE	-	-	-	-	-	0.0%
46-38-90	APPROPRIATION OF FUND BALANCE	-	-	-	1,937,520	1,937,520	100.0%
TOTAL MAPLETON CITY NETWORK REVENUES		-	-	-	1,937,520	1,937,520	100.0%
EXPENSES							
46-70-11	SALARIES	-	-	-	286,615	286,615	100.0%
46-70-13	EMPLOYEE BENEFITS	-	-	-	121,862	121,862	100.0%
46-70-17	OVERTIME/ON CALL	-	-	-	-	-	0.0%
46-70-14	MISC EXPENSE / PROTECTIVE CLOTHING	-	-	-	1,200	1,200	100.0%
46-70-15	SYSTEM MAINTENANCE	-	-	-	-	-	0.0%
46-70-21	SUBSCRIPTIONS & MEMBERSHIPS	-	-	-	-	-	0.0%
46-70-23	TRAVEL, TRAINING & MEETINGS	-	-	-	8,000	8,000	100.0%
46-70-24	OFFICE SUPPLIES	-	-	-	3,000	3,000	100.0%
46-70-25	EQUIPMENT, MATERIALS AND SUPPLIES	-	-	-	-	-	0.0%
46-70-26	BUILDING MAINTENANCE	-	-	-	-	-	0.0%
46-70-27	UTILITIES	-	-	-	-	-	0.0%
46-70-28	SCADA SYSTEMS	-	-	-	-	-	0.0%
46-70-29	UTILITIES	-	-	-	-	-	0.0%
46-70-30	UTILITIES	-	-	-	-	-	0.0%
46-70-31	PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
46-70-32	LEGAL FEES	-	-	-	30,000	30,000	100.0%
46-70-35	BLUE STAKES SERVICES AND RIGHT OF WAY FEES POLE ATTACH	-	-	-	33,894	33,894	100.0%
46-70-36	COMPUTER/SOFTWARE	-	-	-	5,000	5,000	100.0%
46-70-37	ONT TRANSPONDERS & METERS	-	-	-	-	-	0.0%
46-70-46	VEHICLE MAINTENANCE	-	-	-	-	-	0.0%
46-70-47	VEHICLES - FUEL	-	-	-	5,200	5,200	100.0%
46-70-51	GIS / DRAFTING	-	-	-	4,000	4,000	100.0%
46-70-53	DEPRECIATION	-	-	-	8,500	8,500	100.0%
46-70-60		-	-	-	-	-	0.0%
46-70-74	EQUIPMENT, SUPPLIES, PURCHASES	-	-	-	49,000	49,000	100.0%
TOTAL EXPENDITURES		-	-	-	556,272	556,272	100.0%
EXPENSES							
46-73-11	SALARIES	-	-	-	-	-	0.0%
46-73-13	EMPLOYEE BENEFITS	-	-	-	-	-	0.0%
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		-	-	-	-	-	0.0%
EXPENSES							
46-74-30	MAPLETON CITY NETWORK BACKBONE CONSTRUCTION AND MATERIALS	-	-	-	1,054,035	1,054,035	100.0%
46-74-31	FUSION SPLICER	-	-	-	8,000	8,000	100.0%
46-74-52	OTDR TESTER	-	-	-	6,500	6,500	100.0%
46-74-60	VEHICLE PURCHASE	-	-	-	45,000	45,000	100.0%
		-	-	-	-	-	0.0%
		-	-	-	-	-	0.0%
TOTAL - MAPLETON CITY NETWORKTAL PROJECTS		-	-	-	1,113,535	1,113,535	100.0%
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	-	-	-	267,713	267,713	100.0%
TOTAL DEBT SERVICE & TRANSFERS		-	-	-	267,713	267,713	100.0%
TOTAL MAPLETON CITY NETWORK FUND EXPENDITURES		-	-	-	1,937,520	1,937,520	100.0%
46-99-08 (46-2981)	INCREASE/DECREASE FUND BALANCE RESERVES	-	-	-	0	0	100.0%
	MAPLETON CITY NETWORK FUND - SURPLUS/(DEFICIT)	-	-	-	-	-	0.0%

Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget
Water Fund

		FY 2018-2019 Actual Revenue	FY 2019-2020 Actual Revenue	FY 2020-2021 Approved Budget	FY 2021-2022 Adopted Budget	\$ Change from FY 2020-2021 Final Budget	% Change from FY 2020-2021 Final Budget
REVENUES							
51-36-10	INTEREST EARNINGS	34,535	23,380	30,000	20,000	(10,000)	(33.3%)
51-36-11	INT-WATER DR HORTON ANNEX FEES	3,743	2,862	1,500	2,000	500	33.3%
51-37-11	WATER UTILITY BILLING REVENUE	1,793,271.01	1,929,716.65	1,849,633	2,032,208	182,575	9.9%
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	84,350	147,000	96,000	130,000	34,000	35.4%
51-37-14	WATER IMPACT FEES	409,221	793,406	453,000	255,000	(198,000)	(43.7%)
51-37-15	PENALTY REVENUE	19,181	13,419	18,000	15,000	(3,000)	(16.7%)
51-37-16	LATE NOTICE/SHUTOFF FEES	11,081	7,888	11,000	10,000	(1,000)	(9.1%)
51-37-17	WATER ANNEXATION FEE	88,750	86,440	113,200	-	(113,200)	(100.0%)
51-37-25	INTEREST ON EBCo/PRESIDIO AGREEMENT	35,049	18,743	28,735	9,746	(18,989)	(66.1%)
51-37-26	PRINCIPAL ON EBCo/PRESIDIO AGREEMENT	1,285,303	343,245	85,413	31,713	(53,700)	(62.9%)
51-37-90	SUNDRY & LEGAL COLLECTION FEES	913	328	-	400	400	100.0%
51-38-10	DEVELOPER CONTRIBUTIONS	348,240	1,713,455	-	-	-	0.0%
51-38-33	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	0.0%
51-38-90	APPROPRIATION OF FUND BALANCE RESERVES	-	-	1,169,003	-	(1,169,003)	(100.0%)
51-38-91	APPROPRIATION OF IMPACT FEE RESERVES	-	-	-	-	-	0.0%
	TOTAL WATER FUND REVENUES	4,126,429	5,092,676	3,868,276	2,518,859	(1,349,417)	(34.9%)
EXPENSES							
51-70-11	SALARIES	270,672	302,846	295,179	353,553	58,374	19.8%
51-70-13	EMPLOYEE BENEFITS	143,546	141,405	172,131	212,236	40,105	23.3%
51-70-17	OVERTIME/ON CALL	14,253	13,419	18,837	19,560	723	3.8%
51-70-14	MISC EXPENSE / PROTECTIVE CLOTHING	5,457	4,975	5,130	6,547	1,417	27.6%
51-70-15	SYSTEM MAINTENANCE	53,073	82,087	104,229	76,098	(28,131)	(27.0%)
51-70-21	SUBSCRIPTIONS & MEMBERSHIPS	1,686	2,780	3,952	4,698	746	18.9%
51-70-22	SUVMA MEMBERSHIP	-	855	-	855	855	100.0%
51-70-23	TRAVEL, TRAINING & MEETINGS	4,216	4,154	6,484	4,076	(2,408)	(37.1%)
51-70-24	OFFICE SUPPLIES	612	1,457	540	1,335	795	147.3%
51-70-25	EQUIPMENT, MATERIALS AND SUPPLIES	9,660	29,156	23,416	20,007	(3,409)	(14.6%)
51-70-26	BUILDING MAINTENANCE	13,046	5,307	4,526	10,161	5,635	124.5%
51-70-27	UTILITIES	188,596	176,182	2,273	8,764	6,491	285.5%
51-70-28	SCADA SYSTEMS	493	2,026	3,504	3,504	-	0.0%
51-70-29	UTILITIES WELLS/TANKS	75	1,273	154,719	159,361	4,642	3.0%
51-70-31	PROFESSIONAL SERVICES	8,220	14,438	13,000	10,034	(2,966)	(22.8%)
51-70-32	WATER RIGHTS LEGAL FEES	1,545	5,933	5,000	4,083	(917)	(18.3%)
51-70-34	AUDITOR FEES	1,300	-	2,680	1,339	(1,341)	(50.0%)
51-70-35	BLUE STAKES SERVICES	3,486	2,398	1,989	14,409	12,420	624.4%
51-70-36	COMPUTERS/SOFTWARE	2,993	8,985	12,140	11,152	(988)	(8.1%)
51-70-46	VEHICLE MAINTENANCE	6,679	7,149	9,610	5,652	(3,958)	(41.2%)
51-70-47	VEHICLES - FUEL	10,051	8,517	6,520	28,128	21,608	331.4%
51-70-51	GIS	5,874	-	-	-	-	0.0%
51-70-53	DEPRECIATION	613,263	633,899	620,000	640,000	20,000	3.2%
51-70-61	COMPUTERS/SOFTWARE	-	24	12,051	11,063	(988)	(8.2%)
51-70-75	METERS, TRANSPONDERS, MAINTENANCE	-	21,133	53,100	122,465	69,365	130.6%
	TOTAL WATER OPERATIONS	1,358,797	1,470,588	1,531,010	1,729,079	198,069	12.9%
BILLING & COLLECTIONS EXPENSES							
51-73-11	SALARIES	40,795	39,718	42,543	36,280	(6,263)	(14.7%)
51-73-13	EMPLOYEE BENEFITS	19,602	19,765	21,011	17,853	(3,158)	(15.0%)
51-73-14	CAR ALLOWANCE	364	434	-	450	450	100.0%
51-73-17	OVERTIME	257	156	-	-	-	0.0%
51-73-20	BAD DEBT EXPENSE	-	6	1,500	500	(1,000)	(66.7%)
51-73-22	POSTAGE - WATER BILLINGS	5,572	5,737	5,500	6,000	500	9.1%
51-73-24	OFFICE EXPENSE & SUPPLIES	-	-	-	-	-	0.0%
51-73-28	TELEPHONE	28	-	-	-	-	0.0%
51-73-36	COMPUTER CHARGES	3,794	3,265	4,500	4,000	(500)	(11.1%)
51-73-38	CREDIT CARD CHARGES	10,959	11,471	12,000	12,000	-	0.0%
51-73-51	INSURANCE	15,000	15,000	15,000	15,000	-	0.0%
	TOTAL BILLING & COLLECTIONS	96,369	95,551	102,054	92,083	(9,971)	(9.8%)

Mapleton City Tentative Budget - Water Fund - Continued

		FY 2018-2019 Actual Expenses	FY 2019-2020 Actual Expenses	FY 2020-2021 Approved Budget	FY 2021-2022 Adopted Budget	\$ Change from FY 2020-2021 Final Budget	% Change from FY 2020-2021 Final Budget
WATER CAPITAL PROJECTS							
51-74-02	1600 NORTH 1200 NORTH MAPLE PRV'S	-	-	-		-	0.0%
51-74-03	GIS - ASSET MANAGEMENT	-	-	-		-	0.0%
51-74-04	GIS - MONITORING AND LOGGING	-	-	-			
51-74-05	WATER RIGHTS MASTER PLAN	-	-	-			
51-74-06	REDEVELOP SERVICEBERRY SPRING (63.59 IF)	-	-	-			
51-74-07	CHLORINATOR - INCLUDING POWER (63.59 IF)	-	-	-			
	WATER STUDY				75,000		
51-74-30	TRANSPONDERS & METERS - NEW CONSTRUCTION IMPACT FEES	-	201	-		-	0.0%
51-74-50	WATER MASTER PLAN	-	-	-	-	-	0.0%
51-74-52	FOOTHILL WATER LINE CONSTRUCTION MANAGEMENT	1,900	3,256	-		-	0.0%
51-74-59	FOOTHILL WATER LINE CONSTRUCTION IMPACT FEES (NEW)	-	-	-		-	0.0%
51-74-76	WATER LINE REPLACEMENT	-	62,337	-	-	-	0.0%
51-74-82	SCADA System Upgrades	-	-	50,000		(50,000)	(100.0%)
51-74-46	700 EAST WATERLINE REPLACEMENT	-	-	515,000		(515,000)	(100.0%)
51-74-47	NEW WATER MODEL	-	-	75,000		(75,000)	(100.0%)
51-74-48	CROWD CANYON DEDICATED PUMP LINE (64.48 IF)	-	-	162,720		(162,720)	(100.0%)
	TOTAL CAPITAL PROJECTS	1,900	65,793	802,720	75,000	(727,720)	(90.7%)
DEBT SERVICE & TRANSFERS							
51-75-12	2011 WATER REVENUE BOND-PRINCIPAL	-	-	265,000	-	(265,000)	(100.0%)
51-75-13	2020 WATER REVENUE BOND-PRINCIPAL	-	-	-	265,000	265,000	100.0%
51-75-44	TRANSFER TO GF FOR CITY USAGE OF UTILITY	12,792	12,792	12,792	12,792	-	0.0%
51-75-45	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE REPLACEMENT)	35,000	35,000	35,000	35,000	-	0.0%
51-75-46	TRANSFER TO PI	-	-	609,066	-		
51-75-52	2011 WATER REVENUE BOND-INTEREST	106,304	72,862	89,154	-	(89,154)	(100.0%)
51-75-53	2020 WATER REVENUE BOND-INTEREST	-	-	-	32,152	32,152	100.0%
51-75-90	BOND ADMINISTRATION FEES	3,500	26,600	3,500	3,500	-	0.0%
51-75-91	2011 WATER BOND AMORTIZATION COSTS	5,096	40,761	5,096		(5,096)	(100.0%)
	TOTAL DEBT SERVICE & TRANSFERS	162,692	188,016	1,019,608	348,444	(671,164)	(65.8%)
	TOTAL WATER FUND EXPENSES	1,619,758	1,819,948	3,455,392	2,244,606	(1,210,786)	(35.0%)
51-99-08	INCREASE FUND BALANCE	2,107,921	2,394,782	299,684	19,253	(280,431)	(93.6%)
51-99-09	WATER IMPACT FEE - SURPLUS/(DEFICIT)	310,000	791,506	-	255,000	255,000	100.0%
51-99-10	ANNEXATION FEE - SURPLUS/(DEFICIT)	88,750	86,440	113,200	-	(113,200)	(100.0%)
	WATER FUND - SURPLUS/(DEFICIT)	-	-	-	-	-	0.0%

Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget
Solid Waste

		FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	\$ Change from	% Change from
		Actual	Actual	Approved	Adopted	FY 2020-2021	FY 2020-2021
		Revenue/Exp	Revenue/Exp	Budget	Budget	Final Budget	Final Budget
REVENUES							
52-37-11	SOLID WASTE UTILITY BILLING REVENUE	493,388	531,152	530,000	550,000	20,000	3.8%
52-37-50	INCREASE JOINT VENTURE EQUITY	(239,333)	-	-	-	-	0.0%
52-38-50	APPROPRIATION OF SOLID WASTE RESERVES	-	-	-	-	-	0.0%
	TOTAL SOLID WASTE COLLECTION REVENUES	254,055	531,152	530,000	550,000	20,000	3.8%
EXPENSES							
52-73-11	SALARIES	24,597	23,989	25,665	21,978	(3,687)	(14.4%)
52-73-13	EMPLOYEE BENEFITS	13,659	13,263	13,559	11,572	(1,987)	(14.7%)
52-73-20	POSTAGE-UTILITY BILLING	5,525	5,737	-	5,750	5,750	100.0%
52-73-17	OVERTIME	257	156	1,000	500	(500)	(50.0%)
52-73-24	OFFICE EXPENSE & SUPPLIES	-	-	100	100	-	0.0%
52-73-32	COLLECTION CHARGES	402,222	476,830	450,000	475,000	25,000	5.6%
52-73-34	DUMP FEES	1,326	478	500	550	50	10.0%
52-73-35	RECYCLING DUMPSTER FEES	-	-	-	-	-	0.0%
52-73-36	COMPUTER CHARGES	3,794	3,265	4,333	4,500	167	3.9%
52-73-38	SUVSWD SUBSIDY	19,300	19,300	25,000	25,000	-	0.0%
	TOTAL SOLID WASTE EXPENSES	470,679	543,018	520,157	544,948	24,791	4.8%
52-99-08 (52-2981)	INCREASE/DECREASE FUND BALANCE RESERVES	(216,624)	(11,866)	9,843	5,052	(4,791)	(48.7%)
	SOLID WASTE - SURPLUS/(DEFICIT)	-	-	-	-	-	0.0%

Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget
Sewer Fund

		FY 2018-2019 Actual Revenue	FY 2019-2020 Actual Revenue	FY 2020-2021 Approved Budget	FY 2021-2022 Adopted Budget	\$ Change from FY 2020-2021 Final Budget	% Change from FY 2020-2021 Final Budget
REVENUES							
53-36-10	INTEREST	74,313	61,387	35,000	30,000	(5,000)	(14.3%)
53-37-11	SEWER UTILITY BILLING REVENUE	863,463.70	898,829.05	1,091,400	1,572,000	480,600	44.0%
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	33,750	60,200	40,000	50,000	10,000	25.0%
53-37-16	SEWER IMPACT FEES	273,116	546,929	270,000	568,000	298,000	110.4%
53-37-17	SEWER ANNEXATION FEE	49,950	50,544	85,000		(85,000)	(100.0%)
53-38-10	DEVELOPER CONTRIBUTIONS	271,500	2,179,094	-	-	-	0.0%
53-38-33	TRANSFER FROM GF RESERVE (City Share of Spanish Fork Treatment Plant)	-	-	-		-	0.0%
53-38-90	APPROPRIATION OF FUND RESERVES	-	-	146,492	-	(146,492)	(100.0%)
53-38-20	APPROPRIATION OF IMPACT FEE RESERVES	-	-	-	-	-	0.0%
TOTAL SEWER FUND REVENUES		1,567,193	3,799,918	1,670,827	2,222,935	552,108	33.0%

EXPENSES

SEWER OPERATIONS EXPENSES							
53-70-11	SALARIES	126,948	141,758	137,992	165,281	27,289	19.8%
53-70-13	EMPLOYEE BENEFITS	74,990	73,239	80,489	98,570	18,081	22.5%
53-70-17	OVERTIME/ON CALL	6,689	6,281	8,806	9,144	338	3.8%
53-70-14	MISC EXPENSE / PROTECTIVE CLOTHING	2,646	2,575	2,398	3,061	663	27.6%
53-70-15	SYSTEM MAINTENANCE	74,968	71,386	82,000	81,225	(775)	(0.9%)
53-70-21	SUBSCRIPTIONS & MEMBERSHIPS	828	191	1,848	2,196	348	18.8%
53-70-23	TRAVEL, TRAINING & MEETINGS	2,165	2,108	3,087	1,962	(1,125)	(36.5%)
53-70-24	OFFICE SUPPLIES	312	794	276	647	371	134.5%
53-70-25	EQUIPMENT, MATERIALS AND SUPPLIES	16,395	9,419	11,236	9,642	(1,594)	(14.2%)
53-70-26	BUILDING MAINTENANCE	6,311	2,890	2,141	4,775	2,634	123.0%
53-70-27	UTILITIES	2,690	2,686	1,062	4,097	3,035	285.8%
53-70-28	SCADA SYSTEMS	3,544	3,212	2,628	2,628	-	0.0%
53-70-29	UTILITIES - LIFT STATION	39	212	3,361	3,462	101	3.0%
53-70-31	PROFESSIONAL SERVICES	454	6,114	10,000	4,573	(5,427)	(54.3%)
53-70-32	SEWER PROCESSING CHARGES	221,420	267,612	204,500	227,813	23,313	11.4%
53-70-33	EASEMENT RENT- RAILROAD	522	538	500	546	46	9.2%
53-70-35	BLUE STAKES SERVICES	-	61	964	6,770	5,806	602.3%
53-70-36	COMPUTERS/SOFTWARE	1,478	4,895	5,676	5,214	(462)	(8.1%)
53-70-46	VEHICLE MAINTENANCE	3,993	4,357	4,497	2,646	(1,851)	(41.2%)
53-70-47	VEHICLES - FUEL	5,981	6,084	3,050	13,152	10,102	331.2%
53-70-51	GIS	2,919	-	110	110	-	0.0%
53-70-53	DEPRECIATION	561,270	580,072	560,000	580,000	20,000	3.6%
53-70-72	LEASE/FINANCE VEHICLES	-	-	-	-	-	0.0%
TOTAL SEWER OPERATIONS		1,116,560	1,186,485	1,126,621	1,227,513	100,892	9.0%

Mapleton City Adopted Budget - Sewer Fund - Continued

		FY 2018-2019 Actual Expenses	FY 2019-2020 Actual Expenses	FY 2020-2021 Approved Budget	FY 2021-2022 Adopted Budget	\$ Change from FY 2020-2021 Final Budget	% Change from FY 2020-2021 Final Budget
SEWER BILLINGS & COLLECTIONS							
53-73-11	SALARIES	28,840	27,744	30,002	25,654	(4,348)	(14.5%)
53-73-13	EMPLOYEE BENEFITS	15,195	13,514	15,648	13,331	(2,317)	(14.8%)
53-73-17	OVERTIME	257	156	-	200	200	100.0%
53-73-20	POSTAGE	-	-	-	-	-	0.0%
53-73-21	UTILITY BILLINGS-PRINTING	5,525	5,737	6,000	6,000	-	0.0%
53-73-24	OFFICE SUPPLIES & EXPENSES	-	-	500	500	-	0.0%
53-73-28	CELL PHONE	28	-	-	-	-	0.0%
53-73-36	COMPUTER CHARGES	3,794	3,265	3,000	3,500	500	16.7%
53-73-38	CREDIT CARD CHARGES	10,959	11,471	10,000	11,500	1,500	15.0%
53-73-51	INSURANCE	20,000	20,000	20,000	20,000	-	0.0%
TOTAL BILLINGS & COLLECTIONS		84,597	81,887	85,150	80,684	(4,466)	(5.2%)
SEWER CAPITAL PROJECTS							
53-74-31	SUVMWA PROJECT - IMPACT FEES	-	-	-	-	-	0.0%
53-74-41	SPANISH FORK TRUNK LINE - (Impact Fees)	-	249	-	-	-	0.0%
53-74-42	SPANISH FORK TREATMENT PLANT	-	-	-	-	-	0.0%
53-74-43	SEWER SYSTEM MASTER PLAN - (Impact Fees)	1,333	-	-	-	-	0.0%
53-74-50	WWTP PHOSPHOROUS REMOVAL (\$24K from impact fees)	-	-	-	-	-	0.0%
53-74-51	TREATMENT PLANT FEASIBILITY STUDY	-	-	-	-	-	0.0%
53-74-53	TREATMENT PLANT DESIGN	-	-	80,000	-	(80,000)	(100.0%)
53-74-54	24" RCP REHABILITATION	-	-	-	-	-	0.0%
53-74-55	30" RCP REHABILITATION	-	-	-	-	-	0.0%
53-74-52	SCADA UPGRADES	-	-	25,000	-	(25,000)	(100.0%)
TOTAL CAPITAL PROJECTS		1,333	249	105,000	-	(105,000)	(100.0%)
DEBT SERVICE & TRANSFERS							
53-74-44	TRANSFER FOR CITY USAGE OF UTILITY	2,935	2,935	2,935	2,935	-	0.0%
53-74-45	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE REPLACEMENT)	35,000	35,000	35,000	35,000	-	0.0%
53-75-10	1995 SEWER REV BOND-PRINCIPAL	-	-	-	-	-	0.0%
53-75-11	1997 SEWER REV BOND-PRINCIPAL	-	-	-	-	-	0.0%
53-75-12	2004 SEWER REV BOND-PRINCIPAL	(0)	-	-	-	-	0.0%
53-75-13	2020 SEWER REV NOTE - PRINCIPLE	-	-	-	-	-	0.0%
53-75-52	2004 SEWER REV BOND-INTEREST	3,310	-	-	-	-	0.0%
53-75-55	2020 SEWER REV NOTE-INTEREST	-	-	-	528,680	528,680	100.0%
53-75-53	2004 SEWER REV BOND-PRINCIPAL	-	-	-	-	-	0.0%
53-75-54	BOND ADMINISTRATION FEES	-	-	-	-	-	0.0%
TOTAL DEBT SERVICE		41,245	37,935	37,935	566,615	528,680	1393.6%
TOTAL SEWER FUND EXPENSES		1,243,734	1,306,556	1,354,706	1,874,812	520,106	38.4%
53-99-08 (53-2981)	INCREASE FUND BALANCE	273,509	2,442,818	231,121	123,765	(192,356)	(46.5%)
53-99-09	SEWER IMPACT FEE - SURPLUS/(DEFICIT)	-	-	-	224,358	224,358	100.0%
53-99-10	ANNEXATION FEE - SURPLUS/(DEFICIT)	49,950	50,544	85,000	-	(85,000)	(100.0%)
SEWER FUND - SURPLUS/(DEFICIT)		-	-	-	-	-	0.0%

Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget
Storm Water

		FY 2018-2019 Actual Revenue/Exp	FY 2019-2020 Actual Revenue/Exp	FY 2020-2021 Approved Budget	FY 2021-2022 Adopted Budget	\$ Change from FY 2020-2021 Final Budget	% Change from FY 2020-2021 Final Budget
REVENUES							
57-37-11	STORM WATER UTILITY BILLING REVENUE	167,396.24	175,617.31	165,742	175,617	9,875	6.0%
57-37-11	PAYMENT FROM GF FOR CITY UTILITY USAGE	1,101	2,935	2,935	180	(2,755)	(93.9%)
57-37-27	LAND DISTURBANCE FEE (SWIPP)	57,500	80,960	75,000	65,000	(10,000)	(13.3%)
57-38-13	TRANSFER FROM GF RESERVE - (Unemployment benefit payout)	-	-	-	-	-	0.0%
57-38-50	APPROPRIATION OF SOLID WASTE RESERVES	-	-	-	-	-	0.0%
	TOTAL STORM WATER REVENUES	225,997	259,512	243,677	240,797	(2,880)	(1.2%)
EXPENSES							
57-70-11	SALARIES	23,214	25,774	34,716	41,581	6,865	19.8%
57-70-13	EMPLOYEE BENEFITS	19,620	17,282	20,249	24,798	4,549	22.5%
57-70-17	OVERTIME/ON CALL	1,225	1,142	2,215	2,300	85	3.9%
57-70-14	MISC EXPENSE / PROTECTIVE CLOTHING	454	435	603	770	167	27.7%
57-70-15	SYSTEM MAINTENANCE	-	56,072	30,000	38,183	8,183	27.3%
57-70-21	SUBSCRIPTIONS & MEMBERSHIPS	1,402	1,500	3,235	3,323	88	2.7%
57-70-23	TRAVEL, TRAINING, & MEETINGS	933	2,613	763	479	(284)	(37.2%)
57-70-24	OFFICE SUPPLIES	55	129	64	157	93	145.4%
57-70-25	EQUIPMENT, MATERIALS & SUPPLIES	2,618	767	2,754	2,353	(401)	(14.6%)
57-70-26	BUILDING MAINTENANCE	1,167	470	532	1,195	663	124.6%
57-70-27	UTILITIES	3,768	4,694	267	1,031	764	286.0%
57-70-28	CELL PHONE	16	-	-	-	-	0.0%
57-70-31	PROFESSIONAL SERVICES	4,575	-	6,350	4,712	(1,638)	(25.8%)
57-70-33	UTILISYNC SOFTWARE	-	10,200	-	-	-	0.0%
57-70-35	BLUE STAKES SERVICES	-	10	234	1,695	1,461	624.2%
57-70-36	COMPUTERS/SOFTWARE	269	1,990	1,417	1,301	(116)	(8.2%)
57-70-46	VEHICLE MAINTENANCE	581	634	1,073	607	(466)	(43.4%)
57-70-47	VEHICLES - FUEL	787	2,496	742	3,283	2,541	342.5%
57-70-48	COUNTY ASSESSMENT FEE	1,466	1,466	1,466	1,466	-	0.0%
57-70-49	DUMP FEES	5,383	-	6,180	5,546	(634)	(10.3%)
57-70-51	GIS	530	-	-	-	-	0.0%
57-70-53	DEPRECIATION	17,217	17,217	17,500	17,500	-	0.0%
57-70-72	LEASE/FINANCE VEHICLES	-	-	-	-	-	0.0%
57-70-74	MATERIALS & SUPPLIES	-	-	-	-	-	0.0%
57-70-90	SWEeper TRUCK MAINTENANCE	2,462	-	2,670	-	(2,670)	(100.0%)
	TOTAL STORM WATER OPERATIONS	87,741	144,892	133,030	152,281	19,251	14.5%
BILLING & COLLECTIONS EXPENSES							
57-73-11	SALARIES	24,682	29,840	31,935	27,291	(4,644)	(14.5%)
57-73-13	EMPLOYEE BENEFITS	19,110	17,729	16,240	13,832	(2,408)	(14.8%)
57-73-14	CAR ALLOWANCE	182	217	-	200	200	100.0%
57-73-17	OVERTIME	119	156	-	150	150	100.0%
57-73-20	POSTAGE - UTILITY BILLING	-	-	-	-	-	0.0%
57-73-28	CELL PHONE	14	-	-	-	-	0.0%
57-73-36	COMPUTER CHARGES	3,794	3,265	3,800	3,900	100	2.6%
57-73-74	MATERIALS & SUPPLIES	-	-	1,000	1,000	-	0.0%
	TOTAL BILLINGS & COLLECTIONS	47,899	51,207	52,975	46,373	(6,602)	(12.5%)
STORM WATER CAPITAL PROJECTS AND TRANSFERS							
57-74-03	MASTER PLAN STUDY	-	-	-	-	-	0.0%
57-74-04	HORIZON HEIGHTS STORM DRAIN IMPROVEMENTS	-	-	20,000	-	-	-
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)	35,000	35,000	35,000	35,000	-	0.0%
	TOTAL CAPITAL PROJECTS	35,180	35,180	55,180	35,180	(20,000)	(36.2%)
	TOTAL STORM WATER FUND EXPENSES	170,820	231,279	241,185	233,834	(7,351)	(3.0%)
57-99-08 (57-2981)	INCREASE/DECREASE FUND BALANCE RESERVES	55,177	28,233	2,492	6,963	4,471	179.4%
	STORM WATER - SURPLUS/(DEFICIT)	-	-	-	-	-	0.0%

Mapleton City
July 1, 2021 - June 30, 2022
Adopted Budget
Pressurized Irrigation

		FY 2018-2019 Actual Revenue/Exp	FY 2019-2020 Actual Revenue/Exp	FY 2020-2021 Approved Budget	FY 2021-2022 Adopted Budget	\$ Change from FY 2020-2021 Final Budget	% Change from FY 2020-2021 Final Budget
REVENUES							
58-36-10	INTEREST	20,130	16,834	15,000	15,000	-	0.0%
58-36-11	INTEREST DR HORTON	204	156	-	-	-	0.0%
58-37-11	PRESSURIZED IRRIGATION UTILITY BILLING REVENUE	773,586.95	879,122.72	792,188	947,065	154,877	19.6%
58-37-11	PAYMENT FROM GF FOR CITY UTILITY USAGE	1,101	2,935	2,935	2,935	-	0.0%
58-37-13	CONNECTION FEES	26,950	40,344	35,000	35,000	-	0.0%
58-37-14	PI IMPACT FEES	95,380	214,243	141,000	1,700,000	1,559,000	1105.7%
58-37-17	ANNEXATION FEES	47,415	10,785	-	152,000	152,000	100.0%
58-38-10	DEVELOPER CONTRIBUTIONS	226,750	1,138,615	-	-	-	0.0%
58-38-13	TRANSFER FROM WATER RESERVE	-	-	609,066	-	(609,066)	(100.0%)
58-38-90	APPROPRIATION OF FUND RESERVES	-	-	129,907	176,841	46,934	36.1%
58-38-91	APPROPRIATION OF IMPACT FEE RESERVES	-	-	632,555	-	(632,555)	(100.0%)
	TOTAL PRESSURIZED IRRIGATION REVENUES	1,191,516	2,303,034	2,357,651	3,028,841	671,190	28.5%
EXPENSES							
58-70-11	SALARIES	98,003	109,540	123,295	159,940	36,645	29.7%
58-70-13	EMPLOYEE BENEFITS	61,347	64,461	71,916	91,332	19,416	27.0%
58-70-17	OVERTIME/ON CALL	5,162	4,854	7,868	8,170	302	3.8%
58-70-14	MISC EXPENSE / PROTECTIVE CLOTHING	1,957	1,812	2,143	2,735	592	27.6%
58-70-15	SYSTEM MAINTENANCE	10,081	12,254	18,190	12,289	(5,901)	(32.4%)
58-70-21	SUBSCRIPTIONS & MEMBERSHIPS	616	112	1,651	1,962	311	18.9%
58-70-23	TRAVEL, TRAINING & MEETINGS	1,540	1,382	2,708	1,703	(1,005)	(37.1%)
58-70-24	OFFICE SUPPLIES	224	533	226	558	332	146.8%
58-70-25	EQUIPMENT, MATERIALS AND SUPPLIES	17,014	9,430	9,781	8,357	(1,424)	(14.6%)
58-70-26	BUILDING MAINTENANCE	4,710	1,997	1,891	4,244	2,353	124.4%
58-70-27	UTILITIES	23,909	20,976	949	3,660	2,711	285.7%
58-70-28	SCADA SYSTEMS	5,195	-	1,168	1,168	-	0.0%
58-70-29	UTILITIES - PUMPS	-	-	-	-	-	0.0%
58-70-30	UTILITIES - POND	15	1,280	18,801	19,366	565	3.0%
58-70-31	PROFESSIONAL SERVICES	4,365	-	5,000	10,401	5,401	108.0%
58-70-32	WATER RIGHTS LEGAL FEES	-	-	5,000	-	(5,000)	(100.0%)
58-70-35	BLUE STAKES SERVICES	-	41	831	6,018	5,187	624.2%
58-70-36	COMPUTER/SOFTWARE	4,917	6,551	5,034	4,621	(413)	(8.2%)
58-70-37	TRANSPONDERS & METERS	-	6,356	15,000	122,465	107,465	716.4%
58-70-46	VEHICLE MAINTENANCE	2,337	2,614	3,810	2,157	(1,653)	(43.4%)
58-70-47	VEHICLES - FUEL	3,191	3,314	2,635	11,661	9,026	342.5%
58-70-51	GIS	2,145	-	-	-	-	0.0%
58-70-53	DEPRECIATION	379,120	396,495	380,000	400,000	20,000	5.3%
58-70-60	IRRIGATION WATER LEASE FEES/WATER SHARES	71,202	106,407	200,000	114,873	(85,127)	(42.6%)
58-70-74	EQUIPMENT, SUPPLIES, PURCHASES	-	-	-	-	-	0.0%
	TOTAL EXPENDITURES	697,050	750,410	877,897	987,681	109,784	12.5%

Mapleton City Final Budget - Pressurized Irrigation Fund - Continued

		FY 2018-2019 Actual Expenses	FY 2019-2020 Actual Expenses	FY 2020-2021 Approved Budget	FY 2021-2022 Adopted Budget	\$ Change from FY 2020-2021 Final Budget	% Change from FY 2020-2021 Final Budget
PI BILLINGS & COLLECTIONS							
58-73-11	SALARIES	40,202	39,447	42,543	36,280	(6,263)	(14.7%)
58-73-13	EMPLOYEE BENEFITS	22,646	21,201	21,011	17,853	(3,158)	(15.0%)
58-73-14	CAR ALLOWANCE	364	434	-	450	450	100.0%
58-73-17	OVERTIME	699	276	-	276	276	100.0%
58-73-20	POSTAGE	-	-	-	-	-	0.0%
58-73-22	UTILITY BILLINGS-PRINTING	5,525	5,737	5,500	5,775	275	5.0%
58-73-24	OFFICE SUPPLIES & EXPENSES	-	-	-	-	-	0.0%
58-73-28	CELL PHONE	28	-	-	-	-	0.0%
58-73-36	COMPUTER CHARGES	-	-	-	-	-	0.0%
58-73-38	CREDIT CARD CHARGES	-	-	-	-	-	0.0%
58-73-51	INSURANCE	-	-	-	-	-	0.0%
TOTAL BILLINGS & COLLECTIONS		69,462	67,095	69,054	60,634	(8,420)	(12.2%)
CAPITAL PROJECTS							
58-74-30	TRANSPONDERS & METERS - NEW CONSTRUCTION IMPACT FEES	-	-	-	-	-	0.0%
58-74-31	REPLACE METERS HAVING FAULTY SOFTWARE - GF RESERVES	-	-	-	-	-	0.0%
58-74-52	WATER SERVICE LATERALS - IMPACT FEES	-	-	-	-	-	0.0%
58-74-53	WATER LINES - POSSIBLE IMPACT FEES	-	-	-	-	-	0.0%
58-74-56	PI MASTER PLAN	-	-	-	-	-	0.0%
58-74-57	MAPLE STREET MAIN TO HIGHWAY 89	-	-	1,181,000	-	(1,181,000)	(100.0%)
58-74-58	SCADA SYSTEM UPGRADES	-	6,302	50,000	-	(50,000)	(100.0%)
58-74-59	CITY METERS	-	-	50,000	-	(50,000)	(100.0%)
TOTAL - CAPITAL PROJECTS		-	6,302	1,281,000	-	(1,281,000)	(100.0%)
DEBT SERVICE & TRANSFERS							
58-74-44	TRANSFER FOR CITY USAGE OF UTILITY	93,527	93,527	93,527	93,527	-	0.0%
58-74-45	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE REPLACEMENT)	35,000	35,000	35,000	35,000	-	0.0%
TOTAL DEBT SERVICE & TRANSFERS		128,527	128,527	128,527	128,527	-	0.0%
TOTAL PI FUND EXPENDITURES		895,038	952,333	2,356,478	1,176,841	(1,179,637)	(50.1%)
58-99-08	INCREASE/DECREASE FUND BALANCE RESERVES	10,888	900,645	1,173	-	(1,173)	(100.0%)
58-99-09	INCREASE PI IMPACT FEE RESERVES	95,380	214,243	-	1,700,000	1,700,000	100.0%
58-99-10	INCREASE PI ANNEXATION FEE RESERVES	47,415	10,785	-	152,000	152,000	100.0%
PI FUND - SURPLUS/(DEFICIT)		-	-	-	-	-	0.0%



MAPLETON
UTAH

Community Development Fee Schedule

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	TBD
Subdivisions	
Preliminary & Final Plan (1-3 lots)	\$300 + \$45 a 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

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
Water Connection 1"	\$600
Water Connection 1.5"	\$850
Water Connection 2"	\$1,000
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
Subdivisions	
Preliminary & Final Plat (4 lots or more)	\$900 + \$45 per lot
Final Plat (for phased developments)	\$450
Plat Amendment (staff approval)	\$150
Plat Amendment (PC or CC approval)	\$300
Single Lot Plat	\$150
Water Model	Paid by developer to consulting engineer
Street Light	\$450 per lot
Slurry Coat	\$.18 a sq. ft. of asphalt
Engineering Inspections	\$200 per lot
Miscellaneous	
Business License	\$100 + \$25 an employee
Business License Renewal	\$50 + \$25 an 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
Impact Fees	
Impact fees as adopted in the IFA and IFFPs for Culinary Water, Pressurized Irrigation, Sewer, Parks and Recreation and Public Safety.	

RESOLUTION NO. 2021-XX**A RESOLUTION OF THE CITY OF MAPLETON, UTAH
TO ADOPT THE FISCAL YEAR 2021-2022 BUDGET
AND TO APPROVE THE POSITION LIST
AND FEE SCHEDULE**

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

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

NOW THEREFORE, be it resolved by the City Council of Mapleton, Utah, that the Fiscal Year 2021-2022 Budget be adopted and the position list and Fee Schedule be approved.

Approved and adopted this on June 16, 2021.

Dallas Hakes
Mayor

ATTEST:

Camille Brown, City Recorder