



Date: April 28, 2014

To: Mayor and City Council

From: Debbie Sanchez

Subject: FY 2014-2015 Budget Review

Below is a Summary Budget Overview of the Fiscal Year 2014-2015 tentative budget for Mapleton City.

Personnel and Wages

- Last year the Community Development department and the Parks department shared one individual who worked as both a part-time Building Inspector and Parks laborer. This year we are making that individual a full time Building Inspector. This will increase ‘Salaries’ and ‘Benefits’ in the Community Development budget.
- This year, we are required to add part-time positions to the Recreation department. These are people whom we used to pay as contract employees out of recreation programs, but who do not qualify as contract personnel under IRS. Although ‘Part-time Salaries and Wages’ increased in the Recreation department, notice also that the recreation program costs have decreased.
- The contribution rate to Utah Retirement Systems for public employees increased from 17.29% to 18.47%. The rate for public safety employees increased from 33.12% to 34.04%.
- The PEHP Health plan increased from \$421,800 to \$474,000, or 12.4%, and the dental plan increased from \$35,000 to \$38,000, or 8.5%.
- We have checked with both Spanish Fork and Springville Cities who reported that they will be giving 3% and 2.5% salary increases respectively. The National CPI is 1.5% - however, according to the Chief Economist for the Utah Governor’s Office of Planning and Budget, Utah County is one of the fastest growing economies in the State along with Washington County, and Washington County’s growth is tied partly to Utah and partly to Southern Nevada. With that we are submitting a 3% merit increase for the Council’s approval.
- Overall this budget has a surplus of approximately \$46,000 which will go back into the General Fund Balance.

Fund Budgets

- The General Fund is a balanced budget. Total revenues and expenditures including transfers equal \$4,201,244. This is slightly up 2.6% or \$106,194 from last year.
- The Capital Project Fund is a balanced budget. Total resources and expenditures including transfers equal \$659,622. This is down \$170,660 or 20.6% from last year.
- The Water Fund is a balanced budget. Revenues and expenditures total \$1,799,557. This includes a projected revenue figure of \$111,101 in Water Impact Fees which goes toward paying for the capital projects in this fund. Unfortunately, this is not a consistent annual revenue figure. This budget reflects changes in the Water rates which will generate an additional \$65,000. A thorough analysis of user rates is needed to avoid shortfalls in the future. I have also included a discussion on Depreciation in the 'Budget Priorities and Issues' section below that addresses some of the concern I have regarding the Enterprise Funds.
- The Sewer Fund is not a balanced budget. Revenues total \$1,188,450 and expenditures total \$1,324,423 resulting in a shortfall of **\$135,973** which will require an appropriation from the fund balance in the Sewer Fund. This will be recorded in the 'Adopted Budget' which will be presented to the Council in June.
- The Pressurized Irrigation Fund is a balanced budget. The proposed rate table for PI water usage will generate approximately \$359,000 in revenues. Total revenues are \$460,000 while expenditures total \$314,436 resulting in a projected profit of \$145,564 which will go back into the fund balance in the PI fund.
- The Solid Waste Fund is not a balanced budget. Mapleton is one of seven Cities that contribute to the South Utah Valley Solid Waste District. SUVSWD has submitted their budget and the City's contribution increased from \$32,500 to \$43,093. This is a 32.6% increase. Revenues total \$376,000 and expenditures total \$393,169 resulting in a shortfall of **\$17,169** which will require an appropriation from the fund balance in the Solid Waste Fund. This also will be recorded in the 'Adopted Budget' which will be presented to the Council in June.
- The Storm Water Fund is a balanced budget. Revenues total \$155,000 and expenditures total \$143,993 resulting in a projected profit of \$11,007 which will go back into the fund balance in the Storm Water Fund.

Projected Capital Equipment and Projects for Council Approval

Class 'C'

- Snow Plow – \$185,000

Water Fund

- Water Line Replacement – \$300,000
- GIS System – \$30,000
- Well Repairs – \$30,000
- Crowd Canyon Tank Chlorination – \$55,000

Sewer Fund

- Lift Station Upgrades Backup Generator – \$50,000
- Water Infiltration Monitoring & Solution – \$30,000
- Rebuild Meter Station House/Slant Road – \$30,000

PI Fund

- Water Service Lateral & Meters – \$50,000
- Water Lines – \$50,000
- Equipment/Supplies Purchases – \$15,000

Storm Water Fund

- Master Plan Study – \$25,000

Budget Priorities and Issues

Culinary Water and Pressurized Irrigation Usage

One of the priorities in this budget is the need for water conservation. Reflected in this budget are the changes in the culinary water and pressurized irrigation rates. The main purpose for the rate changes is to reduce the amount of culinary water that is being used for landscaping, lawns and other outdoor use, and to encourage the use of the pressurized irrigation system. As stated earlier the proposed rate changes will generate a modest increase of \$65,000 in the Water fund, and generate enough revenue to cover costs in the PI fund and help accumulate funds for future needs.

Depreciation

Since 2009 depreciation has not been funded in the Enterprise Funds (Water, Sewer, PI, Solid Waste, and Storm Water). I suspect that the difficult economy, at that time, was a major reason for not continuing to fund it. Unfortunately, this creates problems for the future in that we are not setting aside funds for future capital projects or expansion. It also does not give us an accurate picture of the true expenses needed in the operations of an Enterprise Fund. This information is necessary when trying to determine what rates actually should be.

Vehicle Replacement

In reviewing the vehicle replacement fund it appears that the fund was established to replace vehicles only. There are no ‘equipment-type’ assets listed in the fund. Therefore, ‘vehicles’ only are used to calculate allocations. Currently, the only department that is funding an equipment replacement fund is the Parks department. Vehicle replacement allocation calculations were based on the following factors:

• Purchase Price	• Replacement Cost
• Salvage Value	• Expected Life

This resulted in the following allocations to each department or fund;

- Administration - \$10,706
- Police – \$40,578
- Fire – \$36,833
- Ambulance – \$16,917
- Parks & Recreation – \$4,680
- Streets – \$44,158
- Water – \$52,990
- Sewer – \$26,495
- Storm Water – \$26,495
- Pressurized Irrigation – \$26,495

We have also allocated \$15,000 to the Parks Equipment Replacement Fund.

I’ve covered most of the highlights in the budget. Please let me know if you have any questions or additional information you would like to know.

Thank you.

Exhibit A



Mapleton City
Tentative Budget
FY 2014 - 2015
July 1, 2014 - June 30, 2015



**Mapleton City Corp.
Fiscal 2014 - 2015
Tentative Budget
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**Mapleton City
FY 2014 - 2015
Tentative Budget
General Fund Summary**

	<u>FY 2012-2013 Actual Expenditures</u>	<u>FY 2013-2014 Approved Budget</u>	<u>Amendments Approved in Feb to FY 2013-2014</u>	<u>FY 2013-2014 Current Budget as of Feb, 2014</u>	<u>FY 2014-2015 Proposed Budget</u>	<u>Current FY 2014 vs Proposed FY 2014-2015</u>	<u>% Change from FY 2014-2015 Proposed Budget</u>	<u>% Change from FY 2012-2013 Actual Expenditures</u>
General Fund Departments								
Legislature	126,578	144,904	-	144,904	154,668	9,764	6.7%	22.2%
Administration	499,772	562,204	3,756	565,960	580,778	14,818	2.6%	16.2%
Finance	164,457	171,708	-	171,708	163,282	(8,426)	(4.9%)	(0.7%)
Court	124,198	125,412	4,508	129,920	131,325	1,405	1.1%	5.7%
Community Development	235,330	329,060	-	329,060	358,746	29,686	9.0%	52.4%
Police	978,463	1,004,587	15,870	1,020,457	1,032,766	12,309	1.2%	5.5%
Fire	83,066	87,940	-	87,940	95,377	7,437	8.5%	14.8%
Ambulance	128,105	140,341	-	140,341	142,244	1,903	1.4%	11.0%
Streets	545,886	419,472	23,560	443,032	455,827	12,795	2.9%	(16.5%)
Parks	330,618	312,437	-	312,437	367,737	55,300	17.7%	11.2%
Recreation	231,551	245,468	4,400	249,868	261,835	11,967	4.8%	13.1%
Museum	1,278	7,550	-	7,550	7,550	-	0.0%	490.7%
Library	35,272	42,381	-	42,381	42,381	-	0.0%	20.2%
Community Contributions	10,169	10,027	-	10,027	10,244	217	2.2%	0.7%
Transfers & Reserves	741,587	491,559	431,576	923,135	396,483	(526,652)	(57.1%)	(46.5%)
Total General Fund Expenditures	4,236,330	4,095,050	483,670	4,578,720	4,201,244	(377,476)	(8.2%)	(0.8%)
Total General Fund Revenues	4,306,420	4,095,050	-	4,095,050	4,201,244	106,194	2.6%	(2.4%)
Surplus/(Deficit)	70,090	-	(483,670)	(483,670)	-	483,670		



**Mapleton City
FY 2014 - 2015
Tentative Budget
General Fund Revenues**

	FY 2012-2013 Actual Revenues	FY 2013-2014 Approved Budget	Amendments Approved in Feb to FY 2013-2014	FY 2013-2014 Current Budget as of Feb, 2014	FY 2014-2015 Proposed Budget	Current FY 2014 vs Proposed FY 2014-2015	% Change from FY 2014-2015 Proposed Budget
<u>TAX & FRANCHISE FEE REVENUES</u>							
10-31-10	1,426,399	1,430,000	-	1,430,000	1,450,000	20,000	1.4%
10-31-20	258,690	155,000	-	155,000	200,000	45,000	29.0%
10-31-21	5,385	5,000	-	5,000	11,000	6,000	120.0%
10-31-25	139,071	135,000	-	135,000	140,000	5,000	3.7%
10-31-30	816,133	820,000	-	820,000	850,000	30,000	3.7%
10-31-40	35,622	35,000	-	35,000	35,000	-	0.0%
10-31-41	102,774	103,500	-	103,500	103,500	-	0.0%
10-31-42	241,086	232,000	-	232,000	232,000	-	0.0%
10-31-43	134,459	125,000	-	125,000	125,000	-	0.0%
10-31-44	3,193	3,000	-	3,000	3,000	-	0.0%
	3,162,813	3,043,500	-	3,043,500	3,149,500	106,000	3.5%
<u>LICENSE AND PERMIT REVENUES</u>							
10-32-10	20,095	20,000	-	20,000	20,000	-	0.0%
10-32-21	167,839	140,000	-	140,000	140,000	-	0.0%
10-32-22	110,530	90,000	-	90,000	90,000	-	0.0%
10-32-23	1,485	1,500	-	1,500	1,500	-	0.0%
10-32-24	5,199	5,000	-	5,000	5,000	-	0.0%
10-32-25	803	650	-	650	650	-	0.0%
10-32-27	32,874	15,000	-	15,000	15,000	-	0.0%
	338,824	272,150	-	272,150	272,150	-	0.0%
10-33-64	-	-	-	-	-	-	0.0%
10-33-65	34,322	-	-	-	-	-	0.0%
10-33-66	8,689	-	-	-	-	-	0.0%
10-33-67	12,310	-	-	-	-	-	0.0%
10-33-68	762	-	-	-	-	-	0.0%
10-33-69	5,992	-	-	-	-	-	0.0%
10-33-70	32,554	-	-	-	-	-	0.0%
10-33-72	4,511	-	-	-	-	-	0.0%
10-33-73	1,674	-	-	-	-	-	0.0%
10-33-76	2,563	-	-	-	-	-	0.0%
10-33-77	2,539	-	-	-	-	-	0.0%
10-33-78	1,268	-	-	-	-	-	0.0%
10-33-79	2,403	-	-	-	-	-	0.0%
10-33-81	3,543	-	-	-	-	-	0.0%
10-33-82	7,033	140,000	-	140,000	140,000	-	0.0%
10-33-84	2,345	-	-	-	-	-	0.0%
10-33-86	720	-	-	-	-	-	0.0%
10-33-88	3,317	-	-	-	-	-	0.0%
10-33-90	1,223	-	-	-	-	-	0.0%
10-33-91	6,334	-	-	-	-	-	0.0%
10-33-84	134,103	140,000	-	140,000	140,000	-	0.0%



**Mapleton City
FY 2014 - 2015
Tentative Budget
General Fund Revenues**

	FY 2012-2013 Actual Revenues	FY 2013-2014 Approved Budget	Amendments Approved in Feb to FY 2013-2014	FY 2013-2014 Current Budget as of Feb, 2014	FY 2014-2015 Proposed Budget	Current FY 2014 vs Proposed FY 2014-2015	% Change from FY 2014-2015 Proposed Budget
<u>CHARGES FOR SERVICES</u>							
10-34-13	11,490	15,000	-	15,000	15,000	-	0.0%
10-34-16	995	1,000	-	1,000	1,000	-	0.0%
10-34-65	-	-	-	-	-	-	0.0%
10-34-74	16,891	14,000	-	14,000	14,000	-	0.0%
10-34-77	5,460	5,500	-	5,500	5,500	-	0.0%
10-34-81	20,454	22,000	-	22,000	22,000	-	0.0%
	55,290	57,500	-	57,500	57,500	-	0.0%
<u>COURT FINES</u>							
10-35-11	96,707	100,000	-	100,000	100,000	-	0.0%
<u>FEES FOR SPECIAL & MISCELLANEOUS</u>							
10-36-10	30,554	30,000	-	30,000	30,000	-	0.0%
10-36-12	-	-	17,100	-	-	-	0.0%
10-36-13	370	-	6,460	-	-	-	0.0%
10-36-15	916	1,000	-	1,000	1,194	194	19.4%
10-36-17	-	-	-	-	-	-	0.0%
10-36-25	300	-	3,600	-	-	-	0.0%
10-36-65	21,387	21,500	-	21,500	21,500	-	0.0%
10-36-69	700	1,500	-	1,500	1,500	-	0.0%
10-36-70	1,328	-	-	-	-	-	0.0%
10-36-90	44,698	7,500	-	7,500	7,500	-	0.0%
10-36-91	3,566	4,500	-	4,500	4,500	-	0.0%
10-36-97	64,810	65,000	-	65,000	65,000	-	0.0%
	168,629	131,000	27,160	131,000	131,194	194	0.1%
<u>INTERGOVERNMENTAL REVENUES</u>							
10-37-12	6,345	4,500	-	4,500	4,500	-	0.0%
10-37-14	37	200	-	200	200	-	0.0%
10-37-16	569	500	-	500	500	-	0.0%
10-37-18	3,938	7,200	-	7,200	7,200	-	0.0%
10-37-56	324,159	318,000	-	318,000	318,000	-	0.0%
10-37-58	5,681	6,000	-	6,000	6,000	-	0.0%
10-37-60	-	5,000	-	5,000	5,000	-	0.0%
10-37-61	-	9,500	-	9,500	9,500	-	0.0%
10-37-63	-	-	500	-	-	-	0.0%
10-37-71	9,325	-	7,500	-	-	-	0.0%
	350,053	350,900	8,000	350,900	350,900	-	0.0%
<u>TRANSFERS, RESERVES, ETC.</u>							
10-38-90	-	-	449,010	-	-	-	0.0%
10-38-80	-	-	-	-	-	-	0.0%
	-	-	-	-	-	-	0.0%
	-	-	449,010	-	-	-	0.0%
TOTAL - GENERAL FUND REVENUES	4,306,420	4,095,050	484,170	4,095,050	4,201,244	106,194	2.6%



**Mapleton City
FY 2014 - 2015
Tentative Budget
Legislature**

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		FY 2012-2013	FY 2013-2014	Amendments	FY 2013-2014	FY 2014-2015	Current FY 2014	% Change from	% Change from	Commentary/Explanation of Changes	
		Actual Expenditures	Approved Budget	Approved in Feb to FY 2013-2014	Current Budget as of Feb, 2014	Proposed Budget	vs Proposed FY 2014-2015	FY 2014-2015 Proposed Budget	FY 2012-2013 Actual Expenditures	FY 2014-2015 vs. FY 2012-2013 Actuals	FY 2014-2015 vs. FY 2013-2014 Current Budget
10-43-12	MAYOR/COUNCIL SALARIES	58,140	58,434	-	58,434	59,884	1,450	2.5%	3.0%		
10-43-13	MAYOR/COUNCIL BENEFITS	56,635	73,070	-	73,070	81,384	8,314	11.4%	43.7%		
10-43-14	MISC. EXPENSES	233	100	-	100	100	-	0.0%	(57.0%)		
10-43-21	SUBSCRIPTIONS AND MEMBERSHIPS	9,848	10,500	-	10,500	10,500	-	0.0%	6.6%		
10-43-23	TRAVEL AND TRAINING	1,001	2,000	-	2,000	2,000	-	0.0%	99.7%		
10-43-28	TELEPHONE	720	800	-	800	800	-	0.0%	11.1%		
TOTAL - LEGISLATURE		126,578	144,904	-	144,904	154,668	9,764	6.7%	22.2%		



Mapleton City
FY 2014 - 2015
Tentative Budget
Administration

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		FY 2012-2013	FY 2013-2014	Amendments	FY 2013-2014	FY 2014-2015	Current FY 2014	% Change from	% Change from	Commentary/Explanation of Changes
		Actual	Approved	Approved in Feb to	Current Budget	Proposed	vs Proposed	FY 2014-2015	FY 2012-2013	
	Expenditures	Budget	FY 2013-2014	as of Feb, 2014	Budget	FY 2014-2015	Proposed Budget	Actual Expenditures	FY 2014-2015 vs. FY 2012-2013 Actuals	FY 2014-2015 vs. FY 2013-2014 Current Budget
10-44-11	SALARIES AND WAGES	148,599	153,448	-	153,448	158,499	5,051	3.3%	6.7%	
10-44-13	EMPLOYEE BENEFITS	61,082	64,956	156	65,112	71,286	6,174	9.5%	16.7%	
10-44-14	MISC. EXPENSES	3,900	4,200	-	4,200	4,200	-	0.0%	7.7%	
10-44-15	HRPR ACTIVITIES	17,282	18,500	-	18,500	15,500	(3,000)	(16.2%)	(10.3%)	
10-44-19	EDUCATION	-	-	-	-	7,500	7,500	100.0%	100.0%	Cory Branch - MPA Program
10-44-20	POSTAGE	1,369	1,800	-	1,800	1,800	-	0.0%	31.4%	
10-44-21	SUBSCRIPTIONS AND MEMBERSHIPS	705	750	-	750	750	-	0.0%	6.4%	
10-44-22	PUBLIC NOTICES	1,215	1,500	-	1,500	1,500	-	0.0%	23.4%	
10-44-23	TRAVEL AND TRAINING	1,423	1,500	-	1,500	1,500	-	0.0%	5.4%	
10-44-24	OFFICE SUPPLIES & EXPENSES	2,466	2,500	-	2,500	2,500	-	0.0%	1.4%	
10-44-25	EQUIPMENT, SUPPLIES & MAINTENANCE	4,939	5,000	-	5,000	5,000	-	0.0%	1.2%	
10-44-26	BUILDING & GROUNDS	12,796	12,000	4,300	16,300	18,200	1,900	11.7%	42.2%	New lighting and art work for the reception center
10-44-27	UTILITIES	22,135	20,000	-	20,000	20,000	-	0.0%	(9.6%)	
10-44-28	TELEPHONE	6,204	7,500	-	7,500	7,500	-	0.0%	20.9%	
10-44-32	CRIME VICTIM ADVOCATE	-	1,000	-	1,000	-	(1,000)	(100.0%)	0.0%	
10-44-33	ATTORNEY FEES - GENERAL	66,664	100,000	(7,300)	92,700	100,000	7,300	7.9%	50.0%	
10-44-35	PROFESSIONAL AND TECHNICAL	1,000	2,000	6,000	8,000	2,000	(6,000)	(75.0%)	100.0%	
10-44-36	COMPUTER CHARGES	-	2,000	-	2,000	2,000	-	0.0%	100.0%	
10-44-37	WEBSITE MAINTENANCE	-	12,000	(4,000)	8,000	2,000	(6,000)	(75.0%)	100.0%	
10-44-38	CUSTODIAL SERVICE	9,984	12,000	-	12,000	12,000	-	0.0%	20.2%	
10-44-46	VEHICLES - MAINTENANCE & REPAIR	524	1,500	-	1,500	1,500	-	0.0%	186.2%	
10-44-47	VEHICLES - FUEL	598	750	-	750	750	-	0.0%	25.3%	
10-44-51	INSURANCE	84,419	76,000	14,000	90,000	90,000	-	0.0%	6.6%	
10-44-60	CODIFY CODES	2,086	2,000	-	2,000	5,000	3,000	150.0%	139.7%	Updates and modifications to current city codes
10-44-62	MISCELLANEOUS/ 24TH	27,376	28,800	3,600	32,400	32,400	-	0.0%	18.4%	
10-44-63	CITY ELECTIONS	-	6,500	(3,000)	3,500	1,000	(2,500)	(71.4%)	100.0%	
10-44-64	WELLNESS PROGRAM	349	1,000	-	1,000	1,000	-	0.0%	186.5%	
10-44-65	EMERGENCY COMMUNICATIONS	-	-	-	-	2,394	2,394	100.0%	100.0%	
10-44-67	NEWSLETTER - PRINTING & POSTAGE	2,183	2,500	-	2,500	2,500	-	0.0%	14.5%	
10-44-76	COMPUTER HARDWARE & SOFTWARE	20,473	20,500	(10,000)	10,500	10,500	-	0.0%	(48.7%)	
TOTAL - ADMINISTRATION		499,772	562,204	3,756	565,960	580,778	14,818	2.6%	16.2%	



**Mapleton City
FY 2014 - 2015
Tentative Budget
Finance**

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	FY 2012-2013 Actual Expenditures	FY 2013-2014 Approved Budget	Amendments Approved in Feb to FY 2013-2014	FY 2013-2014 Current Budget as of Feb, 2014	FY 2014-2015 Proposed Budget	Current FY 2014 vs Proposed FY 2014-2015	% Change from FY 2014-2015 Proposed Budget	% Change from FY 2012-2013 Actual Expenditures	Commentary/Explanation of Changes	
									FY 2014-2015 vs. FY 2012-2013 Actuals	FY 2014-2015 vs. FY 2013-2014 Current Budget
10-45-11	SALARIES AND WAGES	98,096	101,511	-	101,511	99,338	(2,173)	(2.1%)	1.3%	
10-45-13	EMPLOYEE BENEFITS	36,667	39,047	-	39,047	30,695	(8,352)	(21.4%)	(16.3%)	
10-45-14	MISC. EXPENSES	3,600	4,000	(250)	3,750	1,500	(2,250)	(60.0%)	(58.3%)	
10-45-20	POSTAGE	2,194	2,500	-	2,500	2,000	(500)	(20.0%)	(8.8%)	
10-45-21	SUBSCRIPTIONS AND MEMBERSHIPS	178	200	-	200	200	-	0.0%	12.1%	
10-45-23	TRAVEL AND TRAINING	675	1,950	-	1,950	3,950	2,000	102.6%	484.9%	Training for Clarity update in Caselle
10-45-24	OFFICE SUPPLIES & EXPENSES	4,096	3,600	-	3,600	3,600	-	0.0%	(12.1%)	Checks \$540, Business Lic Envelopes \$150, W-2's & 1099's \$230
10-45-25	EQUIPMENT, SUPPLIES & MAINTENANCE	1,206	1,800	250	2,050	2,000	(50)	(2.4%)	65.8%	
10-45-28	TELEPHONE	892	1,000	-	1,000	-	(1,000)	(100.0%)	(100.0%)	
10-45-34	AUDITOR FEES	8,450	9,500	-	9,500	10,000	500	5.3%	18.3%	Based on Actual Cost
10-45-35	PROFESSIONAL AND TECHNICAL	5,465	5,000	-	5,000	5,000	-	0.0%	(8.5%)	
10-45-36	COMPUTER CHARGES	2,939	1,600	-	1,600	5,000	3,400	212.5%	70.1%	Caselle Annual - Finance Portion
TOTAL - FINANCE		164,457	171,708	-	171,708	163,282	(8,426)	(4.9%)	(0.7%)	



**Mapleton City
FY 2014 - 2015
Tentative Budget
Court**

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		FY 2012-2013	FY 2013-2014	Amendments	FY 2013-2014	FY 2014-2015	Current FY 2014	% Change from	% Change from	Commentary/Explanation of Changes	
		Actual Expenditures	Approved Budget	Approved in Feb to FY 2013-2014	Current Budget as of Feb, 2014	Proposed Budget	vs Proposed FY 2014-2015	FY 2014-2015 Proposed Budget	FY 2012-2013 Actual Expenditures	FY 2014-2015 vs. FY 2012-2013 Actuals	FY 2014-2015 vs. FY 2013-2014 Current Budget
10-42-11	SALARIES	38,665	37,789	-	37,789	38,867	1,078	2.9%	0.5%		
10-42-12	CONTRACTED JUDICIAL SERVICES	18,767	20,000	-	20,000	20,000	-	0.0%	6.6%		
10-42-13	EMPLOYEE BENEFITS	8,567	9,623	-	9,623	10,350	727	7.6%	20.8%		
10-42-23	TRAVEL/TRAINING	1,543	750	-	750	750	-	0.0%	(51.4%)		
10-42-24	OFFICE SUPPLIES & EXPENSES	1,657	1,700	-	1,700	1,700	-	0.0%	2.6%		
10-42-31	PROFESSIONAL & TECHNICAL	521	750	-	750	750	-	0.0%	43.9%		
10-42-33	ATTORNEY FEES - DEFENSE	18,377	18,000	-	18,000	18,000	-	0.0%	(2.1%)		
10-42-34	ATTORNEY FEES -PROSECUTOR	36,000	36,000	-	36,000	36,000	-	0.0%	0.0%		
10-42-37	CONTRACTUAL BAILIFF	-	0	4,108	4,108	4,108	-	0.0%	100.0%		
10-42-40	WITNESS FEES	56	400	-	400	400	-	0.0%	620.7%		
10-42-41	JURY FEES	46	400	400	800	400	(400)	(50.0%)	769.6%		
TOTAL - COURT		124,198	125,412	4,508	129,920	131,325	1,405	1.1%	5.7%		



**Mapleton City
FY 2014 - 2015
Tentative Budget
Community Development**

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		FY 2012-2013	FY 2013-2014	Amendments	FY 2013-2014	FY 2014-2015	Current FY 2014	% Change from	% Change from	Commentary/Explanation of Changes	
		Actual Expenditures	Approved Budget	Approved in Feb to FY 2013-2014	Current Budget as of Feb, 2014	Proposed Budget	vs Proposed FY 2014-2015	FY 2014-2015 Proposed Budget	FY 2012-2013 Actual Expenditures	FY 2014-2015 vs. FY 2012-2013 Actuals	FY 2014-2015 vs. FY 2013-2014 Current Budget
10-52-11	SALARIES AND WAGES	129,205	205,511	-	205,511	217,382	11,871	5.8%	68.2%		
10-52-13	EMPLOYEE BENEFITS	61,823	103,279	-	103,279	115,039	11,760	11.4%	86.1%		
10-52-17	OVERTIME	-	-	-	-	1,000	1,000	100.0%	100.0%		
10-52-14	MISC EXPENSES	328	-	-	-	-	-	0.0%	(100.0%)		
10-52-21	SUBSCRIPTIONS AND MEMBERSHIPS	724	800	-	800	800	-	0.0%	10.5%		
10-52-22	PUBLIC NOTICES	1,427	1,850	-	1,850	1,850	-	0.0%	29.6%		
10-52-23	TRAVEL/TRAINING	223	1,230	-	1,230	3,000	1,770	143.9%	1243.7%		The training budget has been combined with this line item, and with a full time B.O. we have one more employee with training needs.
10-52-24	OFFICE SUPPLIES	1,939	1,850	-	1,850	1,850	-	0.0%	(4.6%)		
10-52-25	EQUIPMENT, SUPPLIES & MAINTENANCE	6,149	6,150	-	6,150	6,150	-	0.0%	0.0%		
10-52-28	TELEPHONE	1,414	1,230	-	1,230	1,725	495	40.2%	22.0%		\$1,260 for phones, Wireless for IPAD for Rick
10-52-29	TRAINING	230	410	-	410	-	(410)	(100.0%)	(100.0%)		This line item is being combined with 10-52-23
10-52-35	PROFESSIONAL/TECHNICAL SUPPORT	14	1,000	-	1,000	1,000	-	0.0%	7042.9%		
10-52-36	COMPUTER SUPPORT	-	1,800	-	1,800	1,800	-	0.0%	100.0%		
10-52-38	BUILDING INSPECTION FEES	26,449	-	-	-	2,200	2,200	100.0%	(91.7%)		This cost covers a contract inspector when the B.O. is on vacation, out for training or otherwise absent
10-52-47	VEHICLES-FUEL	183	-	-	-	1,000	1,000	100.0%	447.5%		Last fiscal year the City contracted or B.O. services and he drove his own vehicle so there was no fuel expense
10-52-51	PLANNING COMMISSION MEETINGS	55	150	-	150	150	-	0.0%	171.7%		
10-52-62	MISCELLANEOUS SERVICES	5,167	3,800	-	3,800	3,800	-	0.0%	(26.4%)		
TOTAL - COMMUNITY DEVELOPMENT		235,330	329,060	-	329,060	358,746	29,686	9.0%	52.4%		



**Mapleton City
FY 2014 - 2015
Tentative Budget
Police**

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		FY 2012-2013	FY 2013-2014	Amendments	FY 2013-2014	FY 2014-2015	Current FY 2014	% Change from	% Change from	Commentary/Explanation of Changes	
		Actual Expenditures	Approved Budget	Approved in Feb to FY 2013-2014	Current Budget as of Feb, 2014	Proposed Budget	vs Proposed FY 2014-2015	FY 2014-2015 Proposed Budget	FY 2012-2013 Actual Expenditures		
										FY 2014-2015 vs. FY 2012-2013 Actuals	FY 2014-2015 vs. FY 2013-2014 Current Budget
10-54-11	SALARIES	443,303	450,022	-	450,022	468,453	18,431	4.1%	5.7%		
10-54-12	PART TIME/RESERVE OFFICERS	4,904	5,000	-	5,000	7,000	2,000	40.0%	42.8%		
10-54-10	COURT BAILIFF	1,111	-	-	-	-	-	0.0%	(100.0%)		
10-54-13	EMPLOYEE BENEFITS	277,246	298,107	12,478	310,585	292,561	(18,024)	(5.8%)	5.5%		
10-54-14	UNIFORM CLEANING ALLOWANCE	800	1,000	-	1,000	1,000	-	0.0%	25.0%		
10-54-15	REIMBURSABLE OVERTIME	4,918	7,200	-	7,200	5,000	(2,200)	(30.6%)	1.7%		
10-54-17	REGULAR OVERTIME	2,761	3,000	-	3,000	4,000	1,000	33.3%	44.9%		
10-54-18	UNIFORMS	2,918	3,000	-	3,000	3,000	-	0.0%	2.8%		
10-54-19	HOLIDAY OVERTIME	13,090	12,000	-	12,000	15,000	3,000	25.0%	14.6%		
10-54-20	FIREARMS & AMMUNITION	-	3,425	-	3,425	3,000	(425)	(12.4%)	100.0%		
10-54-21	SUBSCRIPTIONS & MEMBERSHIPS	751	2,100	-	2,100	2,124	24	1.1%	182.9%		
10-54-23	TRAVEL	1,216	2,000	-	2,000	2,000	-	0.0%	64.5%		
10-54-24	OFFICE EXPENSE & SUPPLIES	1,938	2,000	-	2,000	2,000	-	0.0%	3.2%		
10-54-25	EQUIPMENT, SUPPLIES & MAINTENA	4,883	6,000	7,500	13,500	5,000	(8,500)	(63.0%)	2.4%		
10-54-26	BUILDINGS AND GROUNDS	2,728	3,000	-	3,000	3,000	-	0.0%	10.0%		
10-54-27	UTILITIES	22,256	21,000	-	21,000	22,000	1,000	4.8%	(1.1%)		
10-54-28	TELEPHONE	6,849	9,000	-	9,000	10,500	1,500	16.7%	53.3%		
10-54-31	PROFESSIONAL SERVICES	1,362	1,800	-	1,800	1,500	(300)	(16.7%)	10.1%		
10-54-34	DISPATCH MAINTENANCE & FEES	22,647	33,200	-	33,200	36,914	3,714	11.2%	63.0%		
10-54-35	CONTRACTUAL SERVICES/DISPATCH	83,951	81,225	-	81,225	90,714	9,489	11.7%	8.1%		
10-54-36	ANIMAL SHELTER	8,069	9,800	-	9,800	9,000	(800)	(8.2%)	11.5%		
10-54-37	CONTRACTUAL BAILIFF	-	4,108	(4,108)	-	-	-	0.0%	0.0%		
10-54-45	RADIO AND PAGER REPAIRS	2,000	1,000	-	1,000	2,000	1,000	100.0%	0.0%		
10-54-46	VEHICLES - MAINTENANCE & REPAI	3,898	5,000	-	5,000	5,000	-	0.0%	28.3%		
10-54-47	VEHICLES - FUEL	24,929	25,000	-	25,000	25,000	-	0.0%	0.3%		
10-54-48	POLICE OFFICER TRAINING	2,652	3,000	-	3,000	3,000	-	0.0%	13.1%		
10-54-50	D.A.R.E. ANTI-DRUG PROGRAM	736	1,500	-	1,500	1,500	-	0.0%	103.7%		
10-54-55	POLICE GRANTS	10,702	-	-	-	-	-	0.0%	(100.0%)		
10-54-65	SPECIAL DEPARTMENT SUPPLIES	3,899	4,000	-	4,000	4,000	-	0.0%	2.6%		
10-54-66	C.E.R.T. PROGRAM	1,557	1,500	-	1,500	2,900	1,400	93.3%	86.2%		
10-54-72	COMPUTERS	-	2,500	-	2,500	2,500	-	0.0%	100.0%		
10-54-75	CHIEF LUNCHEON	-	600	-	600	600	-	0.0%	100.0%		
10-54-81	DRUG TASK FORCE	2,412	2,500	-	2,500	2,500	-	0.0%	3.6%		
10-54-82	15 HANDHELD RADIOS-POLICE/EMT	17,980	-	-	-	-	-	0.0%	(100.0%)		
TOTAL - POLICE		978,463	1,004,587	15,870	1,020,457	1,032,766	12,309	1.2%	5.5%		



**Mapleton City
FY 2014 - 2015
Tentative Budget
Fire**

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	FY 2012-2013 Actual Expenditures	FY 2013-2014 Approved Budget	Amendments Approved in Feb to FY 2013-2014	FY 2013-2014 Current Budget as of Feb, 2014	FY 2014-2015 Proposed Budget	Current FY 2014 vs Proposed FY 2014-2015	% Change from FY 2014-2015 Proposed Budget	% Change from FY 2012-2013 Actual Expenditures	Commentary/Explanation of Changes	
									FY 2014-2015 vs. FY 2012-2013 Actuals	FY 2014-2015 vs. FY 2013-2014 Current Budget
10-55-11	27,443	29,235	-	29,235	31,000	1,765	6.0%	13.0%		Working on Pay scale once certifications are in order
10-55-13	3,753	2,100	-	2,100	2,372	272	12.9%	(36.8%)		
10-55-18	2,451	2,500	-	2,500	2,500	-	0.0%	2.0%		
10-55-21	-	800	-	800	800	-	0.0%	100.0%		
10-55-23	2,224	5,000	-	5,000	5,000	-	0.0%	124.9%		
10-55-24	816	1,500	-	1,500	1,500	-	0.0%	83.7%		
10-55-25	10,257	10,250	-	10,250	12,000	1,750	17.1%	17.0%		Have more equipment and trucks now to equip
10-55-28	-	615	-	615	615	-	0.0%	100.0%		
10-55-35	4,221	3,500	-	3,500	3,500	-	0.0%	(17.1%)		
10-55-45	150	2,050	-	2,050	2,050	-	0.0%	1266.7%		
10-55-46	3,988	4,100	-	4,100	5,000	900	22.0%	25.4%		Older equipment needs more maintenance/more equipment now
10-55-47	1,447	1,640	-	1,640	1,640	-	0.0%	13.3%		
10-55-51	1,412	1,550	-	1,550	3,000	1,450	93.5%	112.5%		More students in schools now and new school is being built
10-55-61	-	-	-	-	7,500	7,500	100.0%	100.0%		
10-55-62	4,104	7,000	-	7,000	800	(6,200)	(88.6%)	(80.5%)		
10-55-74	8,802	4,100	-	4,100	4,100	-	0.0%	(53.4%)		
10-55-75	12,000	12,000	-	12,000	12,000	-	0.0%	0.0%		
TOTAL - FIRE	83,066	87,940	-	87,940	95,377	7,437	8.5%	14.8%		

**Need a \$800 dollar Line item for Misc. purchases

**Examples

Money for banquet

Money for otter pops for parade

Money for fire fighter of the year awards

Money for small items for fire house



**Mapleton City
FY 2014 - 2015
Tentative Budget
Ambulance**

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		FY 2012-2013	FY 2013-2014	Amendments	FY 2013-2014	FY 2014-2015	Current FY 2014	% Change from	% Change from	Commentary/Explanation of Changes	
		Actual Expenditures	Approved Budget	Approved in Feb to FY 2013-2014	Current Budget as of Feb, 2014	Proposed Budget	vs Proposed FY 2014-2015	FY 2014-2015 Proposed Budget	FY 2012-2013 Actual Expenditures		FY 2014-2015 vs. FY 2012-2013 Actuals
						79,660					The additional \$2,200 is to cover special events (24th of July celebration, marathons, half marathons, other city and private sponsored events), as well as mutual aid call outs. The current \$77,580 is the cost required to have 1 ambulance with 3 crew members 24 hours a day, 365 days a year providing the citizens with EMS coverage. Special events and mutual aid calls require a second ambulance with 3 crew members and therefore requires the additional funds.
10-58-11	ON CALL/CALL OUT - PAY	78,950	77,580	-	77,580		2,080	2.7%	0.9%		
10-58-13	ON CALL/CALL OUT - BENEFITS	6,598	5,941	-	5,941	6,094	153	2.6%	(7.6%)		
10-58-15	UNIFORMS	4,914	4,000	-	4,000	4,000	-	0.0%	(18.6%)		
10-58-18	MISC EXPENSE	220	1,000	-	1,000	1,000	-	0.0%	354.1%		
10-58-21	MEMBERSHIPS	50	100	-	100	100	-	0.0%	100.0%		
10-58-22	SUBSCRIPTIONS	44	100	-	100	100	-	0.0%	127.3%		
10-58-23	TRAVEL/PER DIEM	3,166	5,960	-	5,960	5,500	(460)	(7.7%)	73.7%		
10-58-24	OFFICE SUPPLIES	1,176	1,000	-	1,000	1,000	-	0.0%	(15.0%)		
10-58-25	STATE EMS VEHICLE FEES	84	400	-	400	400	-	0.0%	376.5%		
10-58-26	BUILDINGS MAINTENANCE	527	1,200	-	1,200	1,000	(200)	(16.7%)	89.6%		
10-58-28	TELEPHONE	1,595	3,660	-	3,660	3,660	-	0.0%	129.5%		
10-58-29	SERVICE CONTRACTS	5,521	5,230	-	5,230	5,230	-	0.0%	(5.3%)		
10-58-30	NEW HIRE TESTS	-	550	-	550	500	(50)	(9.1%)	100.0%		
10-58-31	PROFESSIONAL SERVICES	238	-	-	-	-	-	0.0%	(100.0%)		
10-58-32	RECERTIFICATIONS	-	500	-	500	500	-	0.0%	100.0%		
10-58-44	COMMUNICATION PURCHASES	2,000	2,000	-	2,000	2,000	-	0.0%	0.0%		
10-58-45	COMMUNICATIONS MAINTENANCE	239	1,000	-	1,000	1,000	-	0.0%	318.4%		
10-58-46	VEHICLE MAINTENANCE	663	2,000	-	2,000	2,000	-	0.0%	201.7%		
10-58-47	FUEL	911	1,500	-	1,500	1,500	-	0.0%	64.7%		
10-58-51	INSURANCE BILLING	6,645	6,000	-	6,000	6,000	-	0.0%	(9.7%)		
											The cost of disposable supplies used on EMS calls for service has increased substantially through our suppliers. The additional budget needed is to cover the increase. Supplies used on EMS calls for service are billed for through IRIS and an average of 80% are recovered from billing.
10-58-61	DISPOSABLE SUPPLIES	6,045	5,000	-	5,000	6,000	1,000	20.0%	(0.7%)		
10-58-62	TRAINING/CONF/MEETINGS	5,252	9,120	-	9,120	9,000	(120)	(1.3%)	71.4%		
10-58-75	COMMUNICABLE DISEASE CONTROL	-	1,000	-	1,000	500	(500)	(50.0%)	100.0%		
10-58-90	EQUIPMENT	3,007	5,000	-	5,000	5,000	-	0.0%	66.3%		
10-58-92	EMS WEEK	260	500	-	500	500	-	0.0%	92.5%		
TOTAL - AMBULANCE		128,105	140,341	-	140,341	142,244	1,903	1.4%	11.0%		



**Mapleton City
FY 2014 - 2015
Tentative Budget
Streets**

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	FY 2012-2013 Actual Expenditures	FY 2013-2014 Approved Budget	Amendments Approved in Feb to FY 2013-2014	FY 2013-2014 Current Budget as of Feb, 2014	FY 2014-2015 Proposed Budget	Current FY 2014 vs Proposed FY 2014-2015	% Change from FY 2014-2015 Proposed Budget	% Change from FY 2012-2013 Actual Expenditures	Commentary/Explanation of Changes	
									FY 2014-2015 vs. FY 2012-2013 Actuals	FY 2014-2015 vs. FY 2013-2014 Current Budget
10-60-11	SALARIES	55,101	55,220	-	55,220	57,039	1,819	3.3%	3.5%	
10-60-13	EMPLOYEE BENEFITS	25,388	26,239	-	26,239	29,631	3,392	12.9%	16.7%	
10-60-14	PROTECTIVE CLOTHING	1,500	1,700	-	1,700	1,700	-	0.0%	13.3%	
10-60-17	OVERTIME/ON CALL	1,121	3,813	-	3,813	2,957	(856)	(22.4%)	163.9%	
10-60-23	TRAVEL & TRAINING	717	1,000	-	1,000	1,000	-	0.0%	39.5%	
10-60-25	EQUIPMENT, SUPPLIES & MAINTENANCE	2,405	4,000	-	4,000	4,000	-	0.0%	66.3%	
10-60-26	BUILDING & GROUNDS	954	1,000	-	1,000	1,000	-	0.0%	4.8%	
10-60-27	UTILITIES	3,811	4,500	-	4,500	4,500	-	0.0%	18.1%	
10-60-28	TELEPHONE	3,836	4,000	-	4,000	4,000	-	0.0%	4.3%	
10-60-29	ELECTRICITY - STREET LIGHTS	45,250	45,000	-	45,000	25,000	(20,000)	(44.4%)	(44.8%)	Need to include street light fee to sublimit street light power cost.
10-60-30	STREET SWEEPING-MAINT/REPAIR	2,732	3,000	-	3,000	-	(3,000)	(100.0%)	(100.0%)	Move to Storm Water Budget
10-60-31	BLUE STAKES SERVICES	1,958	3,000	-	3,000	3,000	-	0.0%	53.2%	
10-60-42	ROAD MATERIALS - C ROADS	232,500	200,000	-	200,000	200,000	-	0.0%	(14.0%)	
10-60-43	SIDEWALKS/CURBS/STREETS - C RDS	5,450	19,000	-	19,000	19,000	-	0.0%	248.6%	
10-60-46	VEHICLES - MAINTENANCE & REPAIR	6,643	6,000	-	6,000	9,000	3,000	50.0%	35.5%	Maint of Trucks is increasing
10-60-47	VEHICLES - FUEL	23,016	16,000	-	16,000	16,000	-	0.0%	(30.5%)	
10-60-51	INSTALL STREET LIGHTS & 3 YR UTILITY	99,883	-	23,560	23,560	50,000	26,440	112.2%	(49.9%)	\$25K New Construction, \$25 3YR Utility. This number will change as per new home construction.
10-60-61	SIGNS-MAINT,REPAIR,TRAFFIC CNTRL	4,461	5,000	-	5,000	6,000	1,000	20.0%	34.5%	
10-60-69	STORM DRAIN - C ROADS	7,864	-	-	-	-	-	0.0%	(100.0%)	
10-60-72	PROFESSIONAL & TECHNICAL SRVS.	1,250	5,000	-	5,000	6,000	1,000	20.0%	380.0%	Engineering costs s/b recorded in area spent
10-60-74	EQUIPMENT PURCHASES	4,250	6,000	-	6,000	6,000	-	0.0%	41.2%	Equip replacement : Need to Review - Pickups/service trucks etc
10-60-78	SNOW - SALT (C ROADS)	15,795	10,000	-	10,000	10,000	-	0.0%	(36.7%)	
TOTAL - STREETS		545,886	419,472	23,560	443,032	455,827	12,795	2.9%	(16.5%)	



**Mapleton City
FY 2014 - 2015
Tentative Budget
Parks**

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		FY 2012-2013	FY 2013-2014	Amendments	FY 2013-2014	FY 2014-2015	Current FY 2014	% Change from	% Change from	Commentary/Explanation of Changes
		Actual Expenditures	Approved Budget	Approved in Feb to FY 2013-2014	Current Budget as of Feb, 2014	Proposed Budget	vs Proposed FY 2014-2015	FY 2014-2015 Proposed Budget	FY 2012-2013 Actual Expenditures	
10-64-11	SALARIES - FULL TIME	105,482	91,767	-	91,767	94,759	2,992	3.3%	(10.2%)	
10-64-12	PART TIME SALARIES & WAGES	39,859	36,265	-	36,265	60,111	23,846	65.8%	50.8%	Get Help for Neil - Currently PT's leaving at noon
10-64-13	EMPLOYEE BENEFITS	54,919	44,555	-	44,555	52,490	7,935	17.8%	(4.4%)	Add Stacey
10-64-17	OVERTIME/ON CALL PAY	7,883	6,500	-	6,500	6,984	484	7.4%	(11.4%)	
10-64-14	PROTECTIVE CLOTHING	1,114	1,200	-	1,200	1,300	100	8.3%	16.7%	
10-64-21	SUBSCRIPTIONS & MEMBERSHIPS	275	500	-	500	500	-	0.0%	81.8%	
10-64-22	EDUCATION & MEETINGS	981	1,000	-	1,000	1,000	-	0.0%	2.0%	
10-64-23	TRAVEL & TRAINING	170	500	-	500	1,700	1,200	240.0%	897.1%	Add monthly mileage for Stacey
10-64-24	OFFICE SUPPLIES	495	900	-	900	1,000	100	11.1%	102.2%	
10-64-25	EQUIPMENT SUPPLIES & MAINT.	5,253	7,000	-	7,000	7,000	-	0.0%	33.3%	
10-64-26	BUILDING & GROUNDS	12,358	14,000	-	14,000	14,000	-	0.0%	13.3%	
10-64-27	UTILITIES	10,061	10,000	-	10,000	10,000	-	0.0%	(0.6%)	
10-64-28	TELEPHONE, RADIOS & PAGERS	4,148	3,750	-	3,750	3,750	-	0.0%	(9.6%)	
10-64-30	TREE TRIMMING	-	3,500	-	3,500	3,500	-	0.0%	100.0%	
10-64-36	COMPUTERS	1,085	2,000	-	2,000	1,500	(500)	(25.0%)	38.2%	
10-64-40	RECREATION & PARKS GRANTS	-	9,500	-	9,500	4,792	(4,708)	(49.6%)	100.0%	
10-64-45	EXERCISE EQUIPMENT MAINTENANCE	881	1,500	-	1,500	3,500	2,000	133.3%	297.2%	Purchase Difibrilator for downstairs
10-64-46	VEHICLES - MAINTENANCE & REPAIR	6,031	6,000	-	6,000	8,000	2,000	33.3%	32.6%	Possible New Transmission for Dump Truck
10-64-47	VEHICLES - FUEL	8,286	9,000	-	9,000	9,000	-	0.0%	8.6%	
10-64-49	ARTS & HUMANITIES	4,583	5,000	-	5,000	5,500	500	10.0%	20.0%	Humanities Committee Advertising
10-64-55	SHADE TREE BEAUTIFICATION	2,806	3,500	-	3,500	3,500	-	0.0%	24.7%	
10-64-60	TURF PRODUCTS	7,238	10,000	-	10,000	10,000	-	0.0%	38.2%	
10-64-69	DEPARTMENT EXPENSE	-	-	-	-	500	500	100.0%	100.0%	Employee Drug Testing/Misc.
10-64-74	EQUIPMENT PURCHASES	13,680	12,200	-	12,200	10,000	(2,200)	(18.0%)	(26.9%)	Weed Mower (share w/Public Works) \$3,000/ Used Over-Seeder \$3,000/, plus \$4,000 for small annual basics
10-64-78	PARK IMPROVEMENTS	10,504	11,200	-	11,200	10,500	(700)	(6.3%)	(0.0%)	New Park Sign \$5,000, \$5,000 For annual base like woodchips, etc.
10-64-79	RENOVATE FIRE STATION FOR PARK	-	6,000	-	6,000	-	(6,000)	(100.0%)	0.0%	
10-64-82	SPRINKLER CONTROL UPGRADES	14,425	8,500	-	8,500	8,500	-	0.0%	(41.1%)	Project will take place in 2014-2015 instead of current year Carry-Over
10-64-83	ROOF FOR PARKS BLDG-35 E MAPLE	13,200	-	-	-	-	-	0.0%	(100.0%)	
10-64-84	FURNACE FOR PARKS BLDG	4,900	6,600	-	6,600	-	(6,600)	(100.0%)	(100.0%)	
10-64-85	CAPITAL PROJECTS	-	-	-	-	34,350	34,350	100.0%	100.0%	Change to Memorial Hall Ramp (\$12,000) and Resurfacing of Floor (\$7,350), North Park Fencing \$15,000
TOTAL - PARKS & RECREATION		330,618	312,437	-	312,437	367,737	55,300	17.7%	11.2%	



**Mapleton City
FY 2014 - 2015
Tentative Budget
Recreation**

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		FY 2012-2013	FY 2013-2014	Amendments	FY 2013-2014	FY 2014-2015	Current FY 2014	% Change from	% Change from	Commentary/Explanation of Changes	
		Actual Expenditures	Approved Budget	Approved in Feb to FY 2013-2014	Current Budget as of Feb, 2014	Proposed Budget	vs Proposed FY 2014-2015	FY 2014-2015 Proposed Budget	FY 2012-2013 Actual Expenditures		
										FY 2014-2015 vs. FY 2012-2013 Actuals	FY 2014-2015 vs. FY 2013-2014 Current Budget
10-65-11	SALARIES - FULL TIME	62,493	54,344	-	54,344	57,721	3,377	6.2%	(7.6%)		
10-65-12	PART TIME SALARIES AND WAGES	29,050	31,950	-	31,950	58,426	26,476	82.9%	101.1%		**Part time needs to be increased to cover Referee/Umpire/Scorekeepers--Recreation program line items have been reduced
10-65-13	EMPLOYEE BENEFITS	26,139	25,424	-	25,424	30,138	4,714	18.5%	15.3%		
10-65-17	ON CALL	2,604	4,500	-	4,500	2,600	(1,900)	(42.2%)	(0.1%)		
10-65-40	WRESTLING	1,172	3,000	-	3,000	3,000	-	0.0%	155.9%		
10-65-42	YOGA/KICKBOXING	3,482	2,500	-	2,500	2,500	-	0.0%	(28.2%)		
10-65-44	MAPLETON IN BLOOM	690	1,100	-	1,100	1,100	-	0.0%	59.4%		
10-65-45	LACROSSE	1,674	1,500	-	1,500	1,000	(500)	(33.3%)	(40.2%)		
10-65-49	TACKLE FOOTBALL	112	-	4,400	4,400	-	(4,400)	(100.0%)	(100.0%)		
10-65-50	SOCCER	14,691	17,500	-	17,500	17,500	-	0.0%	19.1%		
10-65-51	WALKING PROGRAM	-	1,000	-	1,000	1,000	-	0.0%	100.0%		
10-65-52	BOYS BASEBALL	19,565	20,000	-	20,000	16,000	(4,000)	(20.0%)	(18.2%)		
10-65-53	GIRLS SOFTBALL	4,836	6,000	-	6,000	5,000	(1,000)	(16.7%)	3.4%		
10-65-54	BOYS BASKETBALL	21,482	16,000	-	16,000	14,000	(2,000)	(12.5%)	(34.8%)		
10-65-55	GIRLS BASKETBALL	5,062	5,000	-	5,000	4,000	(1,000)	(20.0%)	(21.0%)		
10-65-56	TENNIS	1,058	2,500	-	2,500	1,000	(1,500)	(60.0%)	(5.5%)		
10-65-57	CONCESSION EXPENSES	-	1,000	-	1,000	1,000	-	0.0%	100.0%		
10-65-59	SUMMER PROGRAMS	1,063	2,800	-	2,800	2,000	(800)	(28.6%)	88.1%		
10-65-60	VOLLEYBALL	2,932	4,000	-	4,000	2,500	(1,500)	(37.5%)	(14.7%)		
10-65-61	FLAG FOOTBALL	3,450	3,300	-	3,300	3,000	(300)	(9.1%)	(13.0%)		
10-65-62	GYMNASTICS/TUMBLING	1,126	3,000	-	3,000	1,500	(1,500)	(50.0%)	33.2%		
10-65-63	DANCE	1,627	1,700	-	1,700	1,000	(700)	(41.2%)	(38.5%)		
10-65-65	CHOIR	-	-	-	-	-	-	0.0%	0.0%		
10-65-66	ARCHERY	611	1,500	-	1,500	1,000	(500)	(33.3%)	63.7%		
10-65-71	MOONLIGHT HALF MARATHON	15,870	20,000	-	20,000	20,000	-	0.0%	26.0%		
10-65-72	HERSHEY TRACK MEET	2,078	2,000	-	2,000	2,000	-	0.0%	(3.8%)		
10-65-73	CHEERLEADING	7,654	11,500	-	11,500	11,500	-	0.0%	50.3%		
10-65-74	SEWING	990	1,800	-	1,800	800	(1,000)	(55.6%)	(19.2%)		
10-65-89	MAPLE MOUNTAIN ART GUILD	40	550	-	550	550	-	0.0%	1275.0%		
TOTAL - RECREATION		231,551	245,468	4,400	249,868	261,835	11,967	4.8%	13.1%		



**Mapleton City
FY 2014 - 2015
Tentative Budget
Museum**

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		FY 2012-2013	FY 2013-2014	Amendments	FY 2013-2014	FY 2014-2015	Current FY 2014	% Change from	% Change from	Commentary/Explanation of Changes	
		Actual	Approved	Approved in Feb to	Current Budget	Proposed	vs Proposed	FY 2014-2015	FY 2012-2013		
		Expenditures	Budget	FY 2013-2014	as of Feb, 2014	Budget	FY 2014-2015	Proposed Budget	Actual Expenditures	FY 2014-2015 vs. FY 2012-2013 Actuals	FY 2014-2015 vs. FY 2013-2014 Current Budget
10-69-26	BUILDING & GROUNDS	-	100	-	100	100	-	0.0%	100.0%		
10-69-27	BIRD HOME UTILITIES	590	850	-	850	850	-	0.0%	44.1%		
10-69-29	SECURITY SYSTEM	688	600	-	600	600	-	0.0%	(12.8%)	Annual Cost for security	
10-69-56	HISTORICAL PRESERVE. COMM. EXP		6,000	-	6,000	6,000	-	0.0%	100.0%		
TOTAL - MUSEUM		1,278	7,550	-	7,550	7,550	-	0.0%	490.7%		



**Mapleton City
FY 2014 - 2015
Tentative Budget
Library**

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		FY 2012-2013	FY 2013-2014	Amendments	FY 2013-2014	FY 2014-2015	Current FY 2014	% Change from	% Change from	Commentary/Explanation of Changes	
		Actual Expenditures	Approved Budget	Approved in Feb to FY 2013-2014	Current Budget as of Feb, 2014	Proposed Budget	vs Proposed FY 2014-2015	FY 2014-2015 Proposed Budget	FY 2012-2013 Actual Expenditures	FY 2014-2015 vs. FY 2012-2013 Actuals	FY 2014-2015 vs. FY 2013-2014 Current Budget
10-80-10	SALARIES - LITERACY CENTER STAFF	10,361	11,080	-	11,080	11,080	-	0.0%	6.9%		
10-80-11	SALARIES - CITY LIBRARY STAFF	18,257	23,830	-	23,830	23,830	-	0.0%	30.5%		
10-80-12	BOOKMOBILE	1,000	1,000	-	1,000	1,000	-	0.0%	0.0%		
10-80-13	EMPLOYEE BENEFITS	2,189	2,671	-	2,671	2,671	-	0.0%	22.0%		
10-80-24	OFFICE SUPPLIES & EXPENSES	1,708	2,000	-	2,000	2,000	-	0.0%	17.1%		
10-80-60	FRIENDS OF THE LIBRARY	1,015	1,000	-	1,000	1,000	-	0.0%	(1.5%)		
10-80-62	LITERACY DONATION	742	800	-	800	800	-	0.0%	7.8%		
TOTAL - LIBRARY		35,272	42,381	-	42,381	42,381	-	0.0%	20.2%		



**Mapleton City
FY 2014 - 2015
Tentative Budget
Community Contributions**

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	FY 2012-2013 Actual Expenditures	FY 2013-2014 Approved Budget	Amendments Approved in Feb to FY 2013-2014	FY 2013-2014 Current Budget as of Feb, 2014	FY 2014-2015 Proposed Budget	Current FY 2014 vs Proposed FY 2014-2015	% Change from FY 2014-2015 Proposed Budget	% Change from FY 2012-2013 Actual Expenditures	Commentary/Explanation of Changes	
									FY 2014-2015 vs. FY 2012-2013 Actuals	FY 2014-2015 vs. FY 2013-2014 Current Budget
10-90-64 SENIOR CITIZENS-OPERATIONS EXP.	6,574	4,827	-	4,827	4,850	23	0.5%	(26.2%)		
10-90-65 SENIOR CITIZENS-HUMANITARIAN	1,038	1,000	-	1,000	1,194	194	19.4%	15.0%		
10-90-68 CITY YOUTH COUNCIL	557	1,700	-	1,700	1,700	-	0.0%	205.4%		
10-90-69 MISS SPRINGVILLE PAGEANT	2,000	2,000	-	2,000	2,000	-	0.0%	0.0%	Based on last years budget - DLS	
10-90-70 CITY YOUTH COUNCIL-HUMANITARIAN	-	500	-	500	500	-	0.0%	100.0%	Based on last years budget - DLS	
TOTAL - COMMUNITY CONTRIBUTIONS	10,169	10,027	-	10,027	10,244	217	2.2%	0.7%		



**Mapleton City
FY 2014 - 2015
Tentative Budget
Transfers and Reserves**

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	FY 2012-2013 Actual Expenditures	FY 2013-2014 Approved Budget	Amendments Approved in Feb to FY 2013-2014	FY 2013-2014 Current Budget as of Feb, 2014	FY 2014-2015 Proposed Budget	Current FY 2014 vs Proposed FY 2014-2015	% Change from FY 2014-2015 Proposed Budget	% Change from FY 2012-2013 Actual Expenditures	Commentary/Explanation of Changes	
									FY 2014-2015 vs. FY 2012-2013 Actuals	FY 2014-2015 vs. FY 2013-2014 Current Budget
10-99-01	TRANSFER TO DEBT SERVICE FUND (2004 debt serv-last pmt)	107,748	107,749	-	107,749	107,249	(500)	(0.5%)	(0.5%)	
10-99-02	TRANSFER TO CAPITAL PROJECT FD	633,839	156,268	449,010	605,278	153,873	(451,405)	(74.6%)	(75.7%)	
10-99-03	INCREASE C ROAD FUND RESERVES	-	99,000	-	99,000	89,000	(10,000)	(10.1%)	100.0%	
10-99-08	INCREASE GENERAL FUND RESERVES	-	128,542	(17,434)	111,108	46,362	(64,746)	(58.3%)	100.0%	
TOTAL - TRANSFERS AND RESERVES		741,587	491,559	431,576	923,135	396,483	(526,652)	(57.1%)	(46.5%)	



Mapleton City
 FY 2014 - 2015
 Tentative Budget
 Capital Projects Fund

GL ACCT	FY 2012-2013	FY 2013-2014	Amendments	FY 2013-2014	FY 2014-2015	Current FY 2014	% Change from	% Change from	Commentary/Explanation of Changes	
	Actual	Approved	Approved in Feb to	Current Budget	Proposed	vs Proposed	FY 2014-2015	FY 2012-2013	FY 2014-2015 vs. FY 2012-2013 Actuals	FY 2014-2015 vs. FY 2013-2014 Current Budget
REVENUES	Revenue/Exp	Budget	FY 2013-2014	as of Feb, 2014	Budget	FY 2014-2015	Proposed Budget	Actual Expenditures		
45-34-17	PARK IMPACT FEES (for 2010 debt serv)	-	25,000	-	25,000	25,000	-	0.0%	100.0%	
45-34-22	PUBLIC SAFETY IMPACT FEES	-	2,500	-	2,500	-	(2,500)	(100.0%)	0.0%	
45-36-10	INTEREST/OTHER	-	5,000	-	5,000	-	(5,000)	(100.0%)	0.0%	
45-36-10	UTILIZE CLASS 'C' ROAD RESRV	-	-	-	-	185,000	185,000	100.0%	100.0%	
45-38-91	UTILIZE PARK IMPACT FEE RESRV (for 2010 debt serv)	-	147,000	174,514	321,514	148,275	(173,239)	(53.9%)	100.0%	
45-38-33	TRANSFER FROM GENERAL FUND	-	156,268	449,010	605,278	168,873	(436,405)	(72.1%)	100.0%	
45-38-33	TRANSFER FROM WATER FUND	-	10,000	-	10,000	52,990	42,990	429.9%	100.0%	
45-38-33	TRANSFER FROM SEWER FUND	-	10,000	-	10,000	26,495	16,495	164.9%	100.0%	
45-38-33	TRANSFER FROM STORM WATER FUND	-	10,000	-	10,000	26,495	16,495	164.9%	100.0%	
45-38-33	TRANSFER FROM PI FUND	-	10,000	-	10,000	26,495	16,495	164.9%	100.0%	
TOTAL REVENUES - CAPITAL PROJ.		-	375,768	623,524	999,292	659,622	(339,670)	(34.0%)	100.0%	
EXPENDITURES										
45-54-01	POLICE VEHICLE LEASE	-	-	23,875	23,875	23,875	-	0.0%	100.0%	
45-55-03	BRUSH TRUCK REPLACEMENT	-	-	78,118	78,118	-	(78,118)	(100.0%)	0.0%	
45-60-09	SNOW PLOW	-	-	-	-	185,000	185,000	100.0%	100.0%	
45-64-04	IRA ALLAN PARK DEVELOPMENT	-	-	249,514	249,514	-	(249,514)	(100.0%)	0.0%	
45-64-99	TRANSFER TO DEBT SERVICE FUND (2010 debt serv)	-	177,000	-	177,000	173,275	(3,725)	(2.1%)	100.0%	
45-64-95	INCREASE TRAILS DEVELOP RESERVE	-	-	-	-	-	-	0.0%	0.0%	
45-65-78	ENHANCEMENTS TO SCHOOLS	-	-	215,000	215,000	-	(215,000)	(100.0%)	0.0%	
45-95-01	INCREASE VEHICLE REPLACEMENT RES.	-	171,268	(101,993)	69,275	262,472	193,197	278.9%	100.0%	
45-95-02	INCREASE PUBLIC SAFETY IMPACT RESRV	-	2,500	-	2,500	-	(2,500)	(100.0%)	0.0%	
45-95-03	INCREASE PARK EQUIP REPLACE RES	-	15,000	-	15,000	15,000	-	0.0%	100.0%	
TOTAL EXPENDITURES - CAPITAL PROJ		-	365,768	464,514	830,282	659,622	(170,660)	(20.6%)	100.0%	
CAPITAL PROJECTS-SURPLUS/(DEFICIT)		-	10,000	159,010	169,010	-	(169,010)	(100.0%)	0.0%	



**Mapleton City
FY 2014 - 2015
Tentative Budget
Water Fund**

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		FY 2012-2013	FY 2013-2014	Amendments	FY 2013-2014	FY 2014-2015	Current FY 2014	% Change from	% Change from
		Actual	Approved	Approved in Feb to	Current Budget	Proposed	vs Proposed	FY 2014-2015	FY 2012-2013
REVENUES		Revenues	Budget	FY 2013-2014	as of Feb, 2014	Budget	FY 2014-2015	Proposed Budget	Actual Expenditures
51-37-11	METERED WATER SALES	1,536,307	1,425,000	-	1,425,000	1,490,000	65,000	4.6%	(3.0%)
51-37-13	WATER CONNECTION FEES	33,850	25,000	-	25,000	32,000	7,000	28.0%	(5.5%)
51-37-14	WATER IMPACT FEES	127,079	50,000	-	50,000	111,101	61,101	122.2%	(12.6%)
51-37-15	PENALTY REVENUE	33,499	32,000	-	32,000	32,000	-	0.0%	(4.5%)
51-37-21	INTEREST EARNINGS	2,391	3,000	-	3,000	3,000	-	0.0%	25.5%
51-37-01	INTEREST ON PRESIDIO AGREEMENT	-	-	-	-	-	-	0.0%	0.0%
51-37-00	PRESIDIO CONTRIBUTION PER CONTRACT	-	131,569	-	131,569	131,456	(113)	(0.1%)	100.0%
51-37-90	SUNDRY & LEGAL COLLECTION FEES	145	-	-	-	-	-	0.0%	(100.0%)
51-38-33	TRANSFER FROM GF RESERVE	-	-	159,010	159,010	-	(159,010)	(100.0%)	0.0%
51-38-90	UTILIZE FUND BALANCE RESERVES	-	233,178	-	233,178	-	(233,178)	(100.0%)	0.0%
TOTAL WATER FUND REVENUES		1,733,270	1,899,747	159,010	2,058,757	1,799,557	(259,200)	(12.6%)	3.8%
EXPENDITURES									
WATER OPERATIONS EXPENDITURES									
51-70-11	SALARIES	304,552	303,712	-	303,712	299,438	(4,274)	(1.4%)	(1.7%)
51-70-13	EMPLOYEE BENEFITS	139,633	144,166	-	144,166	162,970	18,804	13.0%	16.7%
51-70-17	OVERTIME/ON CALL	6,164	20,971	-	20,971	16,265	(4,706)	(22.4%)	163.9%
51-70-14	PROTECTIVE CLOTHING	2,004	2,500	-	2,500	2,000	(500)	(20.0%)	(0.2%)
51-70-15	MAINTENANCE - LINES AND TANKS	28,768	30,000	-	30,000	30,000	-	0.0%	4.3%
51-70-21	SUBSCRIPTIONS & MEMBERSHIPS	4,833	10,000	-	10,000	10,000	-	0.0%	106.9%
51-70-23	TRAVEL, TRAINING & MEETINGS	1,203	2,000	-	2,000	2,000	-	0.0%	66.2%
51-70-24	OFFICE SUPPLIES	846	2,000	-	2,000	2,000	-	0.0%	136.4%
51-70-25	EQUIPMENT MAINTENANCE	8,364	8,000	-	8,000	8,000	-	0.0%	(4.4%)
51-70-26	BUILDING MAINTENANCE	2,767	3,000	-	3,000	3,000	-	0.0%	8.4%
51-70-27	UTILITIES	194,929	150,000	-	150,000	150,000	-	0.0%	(23.0%)
51-70-28	TELEPHONE & S.C.A.D.A. SYSTEMS	7,007	6,000	-	6,000	6,000	-	0.0%	(14.4%)
51-70-31	ENGINEERING/SURVEYING/PROF SRVCS	10,742	5,000	-	5,000	10,000	5,000	100.0%	(6.9%)
51-70-32	WATER RIGHTS LEGAL FEES	2,014	6,000	-	6,000	10,000	4,000	66.7%	396.5%
51-70-34	AUDITOR FEES	1,650	2,200	-	2,200	2,500	300	13.6%	51.5%
51-70-41	ROAD MATERIALS	-	2,000	-	2,000	-	(2,000)	(100.0%)	0.0%
51-70-46	VEHICLES - MAINTENANCE & REPAIR	3,949	5,000	-	5,000	5,000	-	0.0%	26.6%
51-70-47	VEHICLES - FUEL	9,256	7,500	-	7,500	9,000	1,500	20.0%	(2.8%)
51-70-53	DEPRECIATION	509,350	-	-	-	-	-	0.0%	(100.0%)
51-70-61	COMPUTERS/SOFTWARE	6,093	7,500	-	7,500	7,500	-	0.0%	23.1%
51-74-	SCADA	-	-	-	-	15,000	15,000	100.0%	100.0%
51-70-72	LEASE/FINANCE VEHICLES	3,600	4,000	-	4,000	4,000	-	0.0%	11.1%
51-70-74	EQUIPMENT/SUPPLIES PURCHASES	35,745	35,000	-	35,000	35,000	-	0.0%	(2.1%)
51-70-75	TRANSPONDERS & MAINTENANCE	45,126	50,000	-	50,000	50,000	-	0.0%	10.8%
TOTAL WATER OPERATIONS		1,328,596	806,549	-	806,549	839,673	33,124	4.1%	(36.8%)

BILLING & COLLECTIONS EXPENDITURES									
51-73-11	SALARIES	32,871	29,198	-	29,198	24,942	(4,256)	(14.6%)	(24.1%)
51-73-13	EMPLOYEE BENEFITS	9,249	6,776	-	6,776	6,598	(178)	(2.6%)	(28.7%)
51-73-20	BAD DEBT EXPENSE	39,705	6,500	-	6,500	6,500	-	0.0%	(83.6%)
51-73-22	POSTAGE - WATER BILLINGS	8,071	6,000	-	6,000	6,000	-	0.0%	(25.7%)
51-73-24	OFFICE EXPENSE & SUPPLIES	-	2,000	-	2,000	2,000	-	0.0%	100.0%
51-73-36	COMPUTER CHARGES	4,336	9,000	-	9,000	9,000	-	0.0%	107.6%
51-73-38	CREDIT CARD CHARGES	7,033	6,500	-	6,500	6,500	-	0.0%	(7.6%)
51-73-51	INSURANCE	17,895	20,000	-	20,000	20,000	-	0.0%	11.8%
TOTAL BILLING & COLLECTIONS		119,160	85,974	-	85,974	81,540	(4,434)	(5.2%)	(31.6%)

WATER CAPITAL PROJECTS									
51-74-01	MONITOR H2O LEVELS	488	-	-	-	-	-	0.0%	(100.0%)
51-74-76	WATER LINE REPLACEMENT	-	300,000	-	300,000	300,000	-	0.0%	100.0%
51-74-92	CREEK SHARES ASSESSMENT	9,447	-	-	-	-	-	0.0%	(100.0%)
51-74-	GIS SYSTEM	-	-	-	-	30,000	30,000	100.0%	100.0%
51-74-	WELL REPAIRS	-	-	-	-	30,000	30,000	100.0%	100.0%
51-74-54	WESTWOOD WELL LINER	-	75,000	138,710	213,710	-	(213,710)	(100.0%)	0.0%
51-74-96	CROWD CANYON TANK CHLORINATION	-	-	20,300	20,300	55,000	34,700	170.9%	100.0%
51-74-96	FIRE HYDRANTS	-	-	-	-	-	-	0.0%	0.0%
TOTAL CAPITAL PROJECTS		9,935	375,000	159,010	534,010	415,000	(119,010)	(22.3%)	4077.2%

DEBT SERVICE & TRANSFERS									
51-75-10	2007 REVENUE BOND - PRINCIPAL	-	-	-	-	-	-	0.0%	0.0%
51-75-12	2011 WATER REVENUE BOND-PRINCIPAL	-	265,000	-	265,000	270,000	5,000	1.9%	100.0%
51-75-50	2007 REVENUE BOND - INTEREST	-	-	-	-	-	-	0.0%	0.0%
51-75-52	2011 WATER REVENUE BOND-INTEREST	193,266	143,204	-	143,204	137,854	(5,350)	(3.7%)	(28.7%)
51-75-90	BOND ADMINISTRATION FEES	2,500	2,500	-	2,500	2,500	-	0.0%	0.0%
51-75-91	2011 WATER BOND AMORTIZATION COSTS	8,593	-	-	-	-	-	0.0%	(100.0%)
51-75-60	TRANSFER TO SEWER FUND	-	211,520	-	211,520	-	(211,520)	(100.0%)	0.0%
51-75-45	TRANSFER TO CAPITAL PROJECTS FUND	-	10,000	-	10,000	52,990	42,990	429.9%	100.0%
51-75-65	OPERATING TRANSFER TO GENERAL FUND	-	-	-	-	-	-	0.0%	0.0%
TOTAL DEBT SERVICE & TRANSFERS		204,359	632,224	-	632,224	463,344	(168,880)	(26.7%)	126.7%
TOTAL WATER FUND EXPENDITURES		1,662,050	1,899,747	159,010	2,058,757	1,799,557	(259,200)	(12.6%)	8.3%
WATER FUND - SURPLUS/(DEFICIT)		71,220	-	-	-	0	0	100.0%	(100.0%)

Commentary/Expl:

FY 2014-2015 vs. FY 2012-2013 Actuals

Increase due to maint on north wells
Strawberry Water etc.
Transfer this to streets -DELETE



**Mapleton City
FY 2014 - 2015
Tentative Budget
Sewer Fund**

41761.48886

		FY 2012-2013	FY 2013-2014	Amendments	FY 2013-2014	FY 2014-2015	Current FY 2014	% Change from	% Change from
		Actual	Approved	Approved in Feb to	Current Budget	Proposed	vs Proposed	FY 2014-2015	FY 2012-2013
REVENUES		Revenues	Budget	FY 2013-2014	as of Feb, 2014	Budget	FY 2014-2015	Proposed Budget	Actual Expenditures
53-36-10	INTEREST	11,201	11,000	-	11,000	11,000	-	0.0%	(1.8%)
53-37-11	SEWER COLLECTION CHARGES	1,081,027	1,065,000	-	1,065,000	1,115,000	50,000	4.7%	3.1%
53-37-13	SEWER CONNECTION FEES	18,000	14,000	-	14,000	20,000	6,000	42.9%	11.1%
53-37-16	SEWER IMPACT FEES	77,945	20,000	-	20,000	42,450	22,450	112.3%	(45.5%)
53-38-20	UTILIZE SEWER IMPACT FEE RESERVES	-	269,000	-	269,000	-	(269,000)	(100.0%)	0.0%
53-38-01	UTILIZE RESERVES	-	170,000	-	170,000	-	(170,000)	(100.0%)	0.0%
53-38-25	TRANSFER FROM WATER FUND	-	211,520	-	211,520	-	(211,520)	(100.0%)	0.0%
TOTAL SEWER FUND REVENUES		1,188,173	1,760,520	-	1,760,520	1,188,450	(572,070)	(32.5%)	0.0%
EXPENDITURES									
SEWER OPERATIONS EXPENDITURES									
53-70-11	SALARIES	110,202	110,441	-	110,441	114,078	3,637	3.3%	3.5%
53-70-13	EMPLOYEE BENEFITS	43,656	52,478	-	52,478	59,262	6,784	12.9%	35.7%
53-70-17	OVERTIME	2,241	7,626	-	7,626	5,914	(1,712)	(22.4%)	163.9%
53-70-14	PROTECTIVE CLOTHING	1,255	2,500	-	2,500	2,000	(500)	(20.0%)	59.4%
53-70-15	MAINTENANCE - LINES	-	40,000	-	40,000	10,000	(30,000)	(75.0%)	100.0%
53-70-21	SUBSCRIPTIONS AND MEMBERSHIPS	-	1,000	-	1,000	1,000	-	0.0%	100.0%
53-70-23	TRAVEL, TRAINING & MEETINGS	53	1,000	-	1,000	1,000	-	0.0%	1791.8%
53-70-25	EQUIPMENT, SUPPLIES & MAINTENA	9,421	12,000	-	12,000	12,000	-	0.0%	27.4%
53-70-26	LIFT STATION MAINTENANCE	2,761	6,000	-	6,000	8,000	2,000	33.3%	189.8%
53-70-27	UTILITIES - LIFT STATION	1,848	2,000	-	2,000	2,000	-	0.0%	8.2%
53-70-28	TELEPHONE & S.C.A.D.A. SYSTEMS	1,161	2,000	-	2,000	2,000	-	0.0%	72.3%
53-70-31	PROFESSIONAL SERVICES	1,480	2,500	-	2,500	5,000	2,500	100.0%	237.8%
53-70-32	SEWER PROCESSING CHARGES	96,403	136,500	-	136,500	100,000	(36,500)	(26.7%)	3.7%
53-70-33	EASEMENT RENT- RAILROAD	437	500	-	500	500	-	0.0%	14.4%
53-70-47	VEHICLES - FUEL	3,432	3,000	-	3,000	4,000	1,000	33.3%	16.6%
53-70-53	DEPRECIATION	634,059	-	-	-	-	-	0.0%	(100.0%)
53-70-74	EQUIPMENT PURCHASES	-	25,000	-	25,000	-	(25,000)	(100.0%)	0.0%
TOTAL SEWER OPERATIONS		908,409	404,545	-	404,545	326,755	(77,790)	(19.2%)	(64.0%)

SEWER BILLINGS & COLLECTIONS									
53-73-11	SALARIES	32,149	28,629	-	28,629	24,496	(4,133)	(14.4%)	(23.8%)
53-73-13	EMPLOYEE BENEFITS	8,584	6,651	-	6,651	6,480	(171)	(2.6%)	(24.5%)
53-73-20	POSTAGE	-	1,000	-	1,000	1,000	-	0.0%	100.0%
53-73-21	UTILITY BILLINGS-PRINTING	8,011	8,000	-	8,000	8,000	-	0.0%	(0.1%)
53-73-36	COMPUTER CHARGES	3,016	4,000	-	4,000	4,000	-	0.0%	32.6%
53-73-38	CREDIT CARD CHARGES	7,034	6,500	-	6,500	6,500	-	0.0%	(7.6%)
53-73-51	INSURANCE	17,895	20,000	-	20,000	20,000	-	0.0%	11.8%
TOTAL BILLINGS & COLLECTIONS		76,690	74,780	-	74,780	70,476	(4,304)	(5.8%)	(8.1%)
SEWER CAPITAL PROJECTS									
53-74-31	SUVMWA PROJECT - IMPACT FEES	47,083	48,000	-	48,000	48,000	-	0.0%	1.9%
53-74-40	S.F. DIGESTER UPGRADE-IMPACT FEES	-	-	-	-	-	-	0.0%	0.0%
53-74-42	GEN'L SEWER MAINTENANCE - S. F.	-	-	-	-	-	-	0.0%	0.0%
53-74-41	200 E 36 INCH SEWER TRUNK LINE - S.F.	-	623,990	-	623,990	56,000	(567,990)	(91.0%)	100.0%
53-74-45	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE REPLACEMENT)	-	10,000	-	10,000	26,495	16,495	164.9%	100.0%
53-74-46	LIFT STATION UPGRADES BACKUP GENERATOR	-	-	-	-	50,000	50,000	100.0%	100.0%
53-74-47	WATER INFILTRATION MONITORING & SOLUTION	-	-	-	-	30,000	30,000	100.0%	100.0%
53-74-48	REBUILD METER STATION HOUSE/SLANT ROAD	-	-	-	-	30,000	30,000	100.0%	100.0%
53-74-45	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE REPLACEMENT)	-	-	-	-	26,495	26,495	100.0%	100.0%
TOTAL CAPITAL PROJECTS		47,083	681,990	-	681,990	266,990	(415,000)	5	467.1%
SEWER DEBT SERVICE EXPENDITURES									
53-75-10	1995 SEWER REV BOND-PRINCIPAL	-	355,000	-	355,000	355,000	-	0.0%	100.0%
53-75-11	1997 SEWER REV BOND-PRINCIPAL	-	171,000	-	171,000	171,000	-	0.0%	100.0%
53-75-12	2004 SEWER REV BOND-PRINCIPAL	-	54,000	-	54,000	55,000	1,000	1.9%	100.0%
53-75-52	2004 SEWER REV BOND-INTEREST	11,932	13,180	-	13,180	12,100	(1,080)	(8.2%)	1.4%
53-75-15	VACTOR LEASE PRINCIPAL (FINAL PMT)	-	-	-	-	63,626	63,626	100.0%	100.0%
53-75-60	VACTOR LEASE INTEREST (FINAL PMT)	6,967	4,525	-	4,525	1,976	(2,549)	(56.3%)	(71.6%)
53-75-90	BOND ADMINISTRATION FEES	-	1,500	-	1,500	1,500	-	0.0%	100.0%
TOTAL DEBT SERVICE		18,899	599,205	-	599,205	660,202	60,997	10.2%	3393.3%
TOTAL SEWER FUND EXPENDITURES		1,051,081	1,760,520	-	1,760,520	1,324,423	(436,097)	(24.8%)	26.0%
SEWER FUND - SURPLUS/(DEFICIT)		137,092	-	-	-	(135,973)	(135,973)	0.0%	(199.2%)

Spanish Fork upgrade 14/15 - \$56,000



**Mapleton City
FY 2014 - 2015
Tentative Budget
Pressurized Irrigation**

5/2/2014 11:43

		FY 2012-2013	FY 2013-2014	Amendments	FY 2013-2014	FY 2014-2015	Current FY 2014	% Change from	% Change from	Commentary/Expl.
		Actual	Approved	Approved in Feb to	Current Budget	Proposed	vs Proposed	FY 2014-2015	FY 2012-2013	
		Revenues	Budget	FY 2013-2014	as of Feb, 2014	Budget	FY 2014-2015	Proposed Budget	Actual Expenditures	FY 2014-2015 vs. FY 2012-2013 Actuals
REVENUES										
58-37-11	METERED PI WATER SALES	232,422	230,000	-	230,000	359,000	129,000	56.1%	54.5%	
58-36-10	INTEREST	2,885	1,000	-	1,000	1,000	-	0.0%	(65.3%)	
58-37-13	CONNECTION FEES	24,817	5,000	-	5,000	100,000	95,000	1900.0%	303.0%	
58-38-14	PI IMPACT FEES	47,775	-	-	-	-	-	0.0%	(100.0%)	
	UTILIZE RESERVES	-	-	-	-	-	-	0.0%	0.0%	
TOTAL PRESSURIZED IRRIGATION REVENUES		307,898	236,000	-	236,000	460,000	224,000	94.9%	49.4%	
EXPENDITURES										
58-70-11	SALARIES	82,651	82,830	-	82,830	85,559	2,729	3.3%	3.5%	
58-70-13	EMPLOYEE BENEFITS	41,652	39,358	-	39,358	44,446	5,088	12.9%	6.7%	
58-70-17	OVERTIME/ON CALL	1,681	5,719	-	5,719	4,436	(1,283)	(22.4%)	163.9%	
58-70-14	PROTECTIVE CLOTHING	-	-	-	-	1,500	1,500	100.0%	100.0%	
58-70-27	UTILITIES	-	-	-	-	25,000	25,000	100.0%	100.0%	Pumping at the Pond
58-70-28	SCADA	-	-	-	-	2,000	2,000	100.0%	100.0%	
58-70-34	ENGINEERING	1,550	-	-	-	-	-	0.0%	(100.0%)	
58-70-40	CONSULTING ENGINEER COSTS	4,562	5,000	-	5,000	10,000	5,000	100.0%	119.2%	RB&G model for south side
58-70-53	DEPRECIATION	109,457	-	-	-	-	-	0.0%	(100.0%)	
58-70-72	LEASE VEHICLES	-	3,000	-	3,000	-	(3,000)	(100.0%)	0.0%	
TOTAL EXPENDITURES		241,553	135,907	-	135,907	172,941	37,034	27.2%	(28.4%)	
CAPITAL PROJECTS										
58-74-60	PI PROJECT - PHASE 1	-	-	-	-	-	-	0.0%	0.0%	
58-74-00	TRANSFER TO CAPITAL PROJECTS FUND	-	10,000	-	10,000	26,495	16,495	164.9%	100.0%	
58-74-50	IMPACT FEE STUDY	-	-	-	-	-	-	0.0%	0.0%	
58-74-52	WATER SERVICE LATERALS & METERS	-	50,000	-	50,000	50,000	-	0.0%	100.0%	
58-74-53	WATER LINES	-	50,000	-	50,000	50,000	-	0.0%	100.0%	
58-70-74	EQUIPMENT/SUPPLIES PURCHASES	-	-	-	-	15,000	15,000	100.0%	100.0%	BACK UP BOOSTER
TOTAL - CAPITAL PROJECTS		-	110,000	-	110,000	141,495	31,495	28.6%	100.0%	
TOTAL PI FUND EXPENDITURES		241,553	245,907	-	245,907	314,436	68,529	27.9%	30.2%	
PI FUND - SURPLUS/(DEFICIT)		66,346	(9,907)	-	(9,907)	145,564	155,471	100.0%	119.4%	



Mapleton City
FY 2014 - 2015
Tentative Budget
Solid Waste

5/2/2014 11:43

		FY 2012-2013	FY 2013-2014	Amendments	FY 2013-2014	FY 2014-2015	Current FY 2014	% Change from	% Change from	Commentary/Explanation of Changes	
		Actual	Approved	Approved in Feb to	Current Budget	Proposed	vs Proposed	FY 2014-2015	FY 2012-2013		
		Expenditures	Budget	FY 2013-2014	as of Feb, 2014	Budget	FY 2014-2015	Proposed Budget	Actual Expenditures	FY 2014-2015 vs. FY 2012-2013 Actuals	FY 2014-2015 vs. FY 2013-2014 Current Budget
REVENUES											
52-37-11	WASTE COLLECTION CHARGES	358,198	376,000	-	376,000	376,000	-	0.0%	5.0%		
TOTAL WASTE COLLECTION REVENUES		358,198	376,000	-	376,000	376,000	-	0.0%	5.0%		
EXPENDITURES											
52-73-11	SALARIES	32,149	28,629	-	28,629	24,496	(4,133)	(14.4%)	(23.8%)		
52-73-13	EMPLOYEE BENEFITS	7,864	6,651	-	6,651	6,480	(171)	(2.6%)	(17.6%)		
52-73-20	POSTAGE - UTILITY BILLING	-	-	-	-	-	-	0.0%	0.0%		
52-73-32	COLLECTION CHARGES	313,267	311,000	-	311,000	315,000	4,000	1.3%	0.6%		
52-73-34	DUMP FEES	503	500	-	500	500	-	0.0%	(0.6%)		
52-73-35	RECYCLING DUMPSTER FEES	-	3,600	-	3,600	3,600	-	0.0%	100.0%		
52-73-38	SUVSWD SUBSIDY	25,440	32,500	-	32,500	43,093	10,593	32.6%	69.4%		
TOTAL EXPENDITURES		379,223	382,880	-	382,880	393,169	10,289	2.7%	3.7%		
SURPLUS/(DEFICIT)		(21,026)	(6,880)	-	(6,880)	(17,169)	(10,289)	0.0%	0.0%		



Mapleton City
FY 2014 - 2015
Tentative Budget
Storm Water

5/2/2014 11:43

		FY 2012-2013	FY 2013-2014	Amendments	FY 2013-2014	FY 2014-2015	Current FY 2014	% Change from	% Change from	Commentary/Explanation of Changes	
		Actual	Approved	Approved in Feb to	Current Budget	Proposed	vs Proposed	FY 2014-2015	FY 2012-2013	FY 2014-2015 vs. FY 2012-2013 Actuals	FY 2014-2015 vs. FY 2013-2014 Current Budget
		Expenditures	Budget	FY 2013-2014	as of Feb, 2014	Budget	FY 2014-2015	Proposed Budget	Actual Expenditures		
REVENUES											
57-37-11	STORM WATER FEES	135,050	133,000	-	133,000	135,000	2,000	1.5%	(0.0%)		
57-37-27	LAND DISTURBANCE FEE (SWIPP)	-	-	-	-	20,000	20,000	100.0%	100.0%		
TOTAL STORM WATER REVENUES		135,050	133,000	-	133,000	155,000	22,000	16.5%	14.8%		
EXPENDITURES											
57-70-11	SALARIES	-	16,500	-	16,500	14,701	(1,799)	(10.9%)	100.0%		
57-70-13	EMPLOYEE BENEFITS	-	3,500	-	3,500	6,098	2,598	74.2%	100.0%		
57-70-14	PROTECTIVE CLOTHING	-	2,000	-	2,000	2,000	-	0.0%	100.0%		
57-70-23	TRAVEL, TRAINING, SUBSCRIPTIONS	-	2,000	-	2,000	2,000	-	0.0%	100.0%		
57-70-25	EQUIPMENT SUPPLIES & MAINTENANCE	-	10,000	-	10,000	10,000	-	0.0%	100.0%		
57-70-31	PROFESSIONAL AND TECHNICAL	-	2,000	-	2,000	2,000	-	0.0%	100.0%		
57-70-32	GIS/DOCUMENTATION	-	10,000	-	10,000	10,000	-	0.0%	100.0%		
57-70-50	DUMP FEE	-	-	-	-	3,000	3,000	100.0%	100.0%	Add line item: Dump Fee -\$3,000	
57-70-50	SUMPS	-	30,000	-	30,000	30,000	-	0.0%	100.0%		
57-70-53	DEPRECIATION	2,568	-	-	-	-	-	0.0%	(100.0%)		
57-70-74	MATERIALS & SUPPLIES	28,805	10,000	-	10,000	10,000	-	0.0%	(65.3%)		
57-70-90	EQUIPMENT REPAIR	-	-	-	-	-	-	0.0%	0.0%		
TOTAL STORM WATER OPERATIONS		31,373	86,000	-	86,000	89,798	3,798	4.4%	186.2%		
BILLING & COLLECTIONS EXPENDITURES											
57-73-20	POSTAGE - UTILITY BILLING	-	-	-	-	200	200	100.0%	100.0%		
57-73-36	COMPUTER CHARGES	-	-	-	-	500	500	100.0%	100.0%		
57-73-74	MATERIALS & SUPPLIES	-	27,000	-	27,000	2,000	(25,000)	(92.6%)	100.0%		
TOTAL BILLINGS & COLLECTIONS		-	27,000	-	27,000	2,700	(24,300)	(90.0%)	100.0%		
STORM WATER CAPITAL PROJECTS											
57-74-01	STORM WATER IMPROVEMENTS-PARKS	4,680	-	-	-	-	-	0.0%	(100.0%)		
57-74-02	STORM WATER IMPROVEMENTS-STREETS	13,230	-	-	-	-	-	0.0%	(100.0%)		
57-74-03	MASTER PLAN STUDY	-	27,000	-	27,000	25,000	(2,000)	(7.4%)	100.0%		
57-74-50	VEHICLE REPLACEMENT	-	30,000	-	30,000	26,495	(3,505)	(11.7%)	100.0%		
TOTAL CAPITAL PROJECTS		17,910	57,000	-	57,000	51,495	(5,505)	(9.7%)	187.5%		
TOTAL SOLID WASTE FUND EXPENDITURES		49,283	170,000	-	170,000	143,993	(26,007)	(15.3%)	192.2%		
SURPLUS/(DEFICIT)		85,767	(37,000)	-	(37,000)	11,007	48,007	100.0%	(87.2%)		



**Mapleton City
FY 2014 - 2015
Tentative Budget
General Fund Debt Service**

5/2/2014 11:43

		FY 2012-2013 Actual Expenditures	FY 2013-2014 Approved Budget	Amendments Approved in Feb to FY 2013-2014	FY 2013-2014 Current Budget as of Feb, 2014	FY 2014-2015 Proposed Budget	Current FY 2014 vs Proposed FY 2014-2015	% Change from FY 2014-2015 Proposed Budget
31-44-14	2004 DEBT SERVICE PRINCIPAL	96,940	100,947	-	100,947	105,120	4,173	4.1%
31-44-24	2004 DEBT SERVICE INTEREST	10,309	6,302	-	6,302	2,129	(4,173)	(66.2%)
	TOTAL 2004 DEBT SERVICE	107,248	107,249	-	107,249	107,249	-	0.0%
31-44-15	2010 REVENUE BOND PRINCIPAL	110,000	115,000	-	115,000	115,000	-	0.0%
31-44-25	2010 REVENUE BOND INTEREST	61,375	60,000	-	60,000	58,275	(1,725)	(2.9%)
	TOTAL 2010 DEBT SERVICE	171,375	175,000	-	175,000	173,275	(1,725)	(1.0%)
	TOTAL - DEBT SERVICE	278,623	282,249	-	282,249	280,524	(1,725)	(0.6%)

**% Change from
FY 2012-2013
Actual Expenditures**

8.4%
(79.3%)
0.0%

4.5%
(5.1%)
1.1%

0.7%

Fund Summary

General Fund Revenues	4,201,244
General Fund Expenditures	<u>4,201,244</u>
Over/Under	<u><u>-</u></u>
CIP Revenues	<u>659,622</u>
CIP Expenditures	<u>659,622</u>
Over/Under	<u><u>-</u></u>
Water Fund Revenues	1,799,557
Water Fund Expenditures	<u>1,799,557</u>
Over/Under	<u><u>0</u></u>
Sewer Fund Revenues	1,188,450
Sewer Fund Expenditures	<u>1,324,423</u>
Over/Under	<u><u>(135,973)</u></u>
PI Fund Revenues	460,000
PI Fund Expenditures	<u>314,436</u>
Over/Under	<u><u>145,564</u></u>
Solid Waste Fund Revenues	376,000
Solid Waste Expenditures	<u>393,169</u>
Over/Under	<u><u>(17,169)</u></u>
Storm Water Fund Revenues	155,000
Storm Water Fund Expenditures	<u>143,993</u>
Over/Under	<u><u>11,007</u></u>