



Date: May 1, 2015
 To: Mayor and City Council
 From: Debbie Sanchez
 Subject: FY 2015-2016 Budget Review

Below is a budget summary overview of the Fiscal Year 2015-2016 Tentative Budget for Mapleton City.

Revenues

- Overall revenues are down **\$2,727**. The revenues with changes include the following

	<u>\$ Change</u>	<u>% Change</u>	
<u>TAX & FRANCHISE FEE REVENUES</u>			
PRIOR YEAR PROPERTY TAXES	(75,000)	(37.5%)	Due to abatements and redemptions
GREENBELT ROLLBACK TAXES	4,000	36.4%	Based on Actual Trend Increase
FEE IN LIEU OF VEHICLE FEE	5,000	3.6%	Based on Actual Trend Increase
SALES AND USE TAXES	98,400	11.6%	Overall increase in Statewide Pool
COMCAST FRANCHISE FEES	5,000	14.3%	Based on Actual Trend Increase
MUNI TELECOMMUNICATIONS TAX	(18,500)	(17.9%)	We believe this is due to lower price plans competition
ROCKY MTN POWER ENERGY TAX	23,000	9.9%	Based on Actual Trend Increase
SUBTOTAL - TAX & FRANCHISE FEES	41,900	1.3%	
<u>LICENSE AND PERMIT REVENUES</u>			
BUILDING CONSTRUCTION PERMITS	95,000	67.9%	Projected Growth
PLAN CHECK FEE	(36,000)	(40.0%)	
ACCESSORY APARTMENT PERMIT	10,000	200.0%	Based on Actual Trend Increase
SUBTOTAL - LICENSE & PERMIT	69,000	26.8%	
<u>COURT FINES</u>			
COURT FINES/NO SURCHARGE	(30,000)	(30.0%)	Lower fines being imposed
<u>FEES FOR SPECIAL & MISCELLANEOUS</u>			
INTEREST EARNINGS	(10,000)	(33.3%)	
STREET LIGHT EXTENSIONS	25,000	100.0%	Projected Growth
ENGINEERING INSPECTION FEES	10,000	100.0%	Projected Growth
SENIORS HUMANITARIAN FUNDRAISER	(194)	(16.2%)	
MOONLIGHT HALF MARATHON	(6,500)	(30.2%)	Based on current year actual
FRIENDS OF THE LIBRARY/DONATIONS	(1,000)	(66.7%)	Dependent on Donations
LITERACY CNTR DONATIONS/GRANTS	200	100.0%	
RECYCLING	(3,000)	(66.7%)	Based on current year actual
SUBTOTAL - FEES FOR SERVICES	14,506	11.1%	
<u>INTERGOVERNMENTAL REVENUES</u>			
WITNESS FEES	(200)	(100.0%)	
STATE LIQUOR ALLOTMENT	(300)	(5.0%)	
AMBULANCE GRANTS	(5,000)	(100.0%)	These figures may change throughout the year if applications are made for the grant and if the grant is awarded during the fiscal year.
RECREATION & PARKS GRANTS	(4,678)	(49.2%)	
FD GRANT REVENUE	(15,500)	(100.0%)	
PUBLIC SAFETY - CCJJAG GRANT	(10,989)	(100.0%)	
SUBTOTAL - INTERGOVERNMENT	(38,167)	(10.1%)	
<u>TRANSFERS, RESERVES, ETC.</u>			
UTILIZE STREET LIGHTING RESERVES	10,000	20.0%	To cover some of the cost of installing street lights
APPROPRIATION FROM GF BALANCE	(67,946)	(100.0%)	Appropriation not needed
UTILIZE PARK IMPACT RESERVES	(3,520)	(100.0%)	Park Impact Fees not being used for GF expenditures
SUBTOTAL - TRANSFERS, ETC	(61,466)	(50.6%)	
TOTAL - GENERAL FUND REVENUE CHANGES	(2,727)	(0.1%)	

Personnel and Wages

- This budget does not include any COLA or Merit increase. Staff will be discussing inequities with the Salary & Wage committee on Monday.
- The contribution rates to Utah Retirement Systems for all Tier 1 employees remained the same. The rate for Tier DBHS public employees dropped from 14.94% to 14.91%.
- The PEHP Health plan increased from \$474,704 to \$507,939 or 7%, and the dental plan increased from \$38,090 to \$39,427 or 3.5%.
- Overall this budget has a surplus of approximately \$53,291 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 \$4,331,472. This is slightly down .1% or \$2,727 from the current budget of \$4,334,199.
- Final payment on the 2004 Real Property Lease with Zions will be made in June 2015. The \$107,248 that went toward that payment will now be used to pay on the 2010 Sales & Franchise Tax Refunding Bond that was issued to purchase the Highway Park Property. Park Impact fees will no longer be used to pay on that Bond. Over the next 12 years the annual debt service will range from \$171,263 to \$176,400. Therefore the General Fund will now pay an additional \$64,000 - \$69,000 annually to cover that debt.
- Expenditures for Attorney fees over the past three years have averaged \$65,000. Therefore, we have reduced the budget for Attorney Fees to \$75,000. This is a \$25,000 decrease from last year.
- The Capital Project Fund is a balanced budget. Total resources and expenditures including transfers equal \$460,248. This is down \$258,850 or 36% from the current budget of \$719,098. Impact Fees have been broken out and no impact fee expenditures have been budgeted, therefore they will go into the respective Impact Fee Reserves.
- We project that the combined water system as a whole (Culinary Water and Pressurized Irrigation) will show a net profit of approximately \$343,836. Separately, each funds budgets are as follows:
 - Projected revenues for Culinary Water, excluding Impact Fees, total \$1,755,794 and expenditures total \$1,751,724 resulting in an estimated profit of \$4,070 which will go back into the Water Fund Reserves. Obviously this is subject to change as we monitor the monthly usage of our citizens.
 - We project that revenues for Pressurized Irrigation – including connection fees and interest, but excluding Impact Fees, will generate approximately \$566,000 in revenues. Budgeted expenditures equal \$226,234 resulting in a projected profit of \$339,766 which will go back into the Pressurized Irrigation fund balance. This too is subject to change as we monitor the monthly usage of our citizens.
- Culinary Water Impact Fees and related Capital expenditures have been broken out so that Impact Fees do not get mixed up with operating revenues. We project Water Impact Fee revenue of \$142,000 and we plan on using \$75,000 to cover Service Berry Spring Development. The remaining \$67,000 will go into the Culinary Water Impact Fee reserves.

- Projected revenues, excluding Impact Fees, for the Sewer Fund total \$1,146,000 and expenditures total \$1,166,516 resulting in a shortfall of **\$20,256** which will require an appropriation from the Sewer Fund Reserves. With the reserves, revenues and expenditures total \$1,166,516.
- Sewer Impact Fees and related expenditures have been broken out so that Impact Fees do not get mixed up with operating revenues. We project Sewer Impact Fee revenue of \$85,000 and we plan on using \$48,000 to cover the SUVMWA Project. The remaining \$37,000 will go into the Sewer Impact Fee reserves.
- Pressurized Impact Fees and related expenditures have been broken out so that Impact Fees do not get mixed up with operating revenues. We project Pressurized Impact Fee revenue of \$66,000 and we plan on using \$34,000 of Pressurized Impact Fee reserves to cover Capital Expenditures of \$100,000.
- The Solid Waste Fund is a balanced budget. Revenues total \$407,169 and expenditures total \$392,470 resulting in a projected profit of \$14,699 which will go back into the Solid Waste Fund balance.
- The Storm Water Fund is a balanced budget. Revenues total \$155,000 and expenditures total \$133,857 resulting in a projected profit of \$21,143 which will go back into the Storm Water Fund balance.

Projected Capital Equipment and Projects for Council Approval

Water Fund

- Water Line Replacement – \$300,000
- GIS System – \$15,000
- Well Repairs – \$30,000
- Utah State 40 Year Water Plan – \$30,000
- Fire Hydrants – \$30,000

Water Impact Fee Projects

- Service Berry Spring Development – \$75,000

Sewer Fund

- Sewer Maintenance – \$100,000
- Lift Station Upgrades Backup Generator – \$50,000

Sewer Impact Fee Projects

- SUVMWA Project – \$48,000

PI Impact Fee Projects

- Water Service Laterals & Meters – \$50,000
- Water Lines – \$50,000

Storm Water Fund

- Master Plan Study – \$7,500

Budget Priorities and Concerns

Culinary Water and Pressurized Irrigation Usage

Reflected in this budget are the changes in the culinary water and pressurized irrigation rates from last year. We project that the rate changes will generate enough revenue to cover costs and to help accumulate funds for future needs in both the Water and PI funds. We will continue to monitor the usage and revenue every month so we can evaluate the true impact of the rates.

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 - \$3,875
- Police – \$40,038
- Fire – \$66,713
- Ambulance – \$5,400
- Parks & Recreation – \$8,216
- Streets – \$31,201
- Water – \$31,201
- Sewer – \$31,201
- Storm Water – \$31,201
- Pressurized Irrigation – \$31,201

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 2015 - 2016
July 1, 2015 - June 30, 2016



**Mapleton City Corp.
Fiscal 2015 - 2016
Tentative Budget
Index**

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



**Mapleton City
FY 2015 - 2016
Tentative Budget
General Fund Summary**

	FY 2012-2013 Actual Expenditures	FY 2013-2014 Actual Expenditures	FY 2014-2015 Approved Budget with 2/3/15 Amendments	FY 2015-2016 Proposed Budget	\$ Change from FY 2014-2015 Current Budget	% Change from FY 2014-2015 Current Budget
General Fund Departments						
Legislature	126,578	143,668	165,700	166,593	893	0.5%
Administration	499,772	507,508	583,778	576,341	(7,437)	(1.3%)
Finance	164,457	165,540	163,282	161,827	(1,455)	(0.9%)
Court	124,198	125,300	134,820	128,494	(6,326)	(4.7%)
Community Development	235,330	308,879	358,746	364,266	5,520	1.5%
Police	978,463	1,042,089	1,040,260	1,062,249	21,989	2.1%
Fire	83,066	84,814	110,377	101,377	(9,000)	(8.2%)
Ambulance	128,105	130,187	195,315	146,854	(48,461)	(24.8%)
Streets	545,886	411,086	455,827	464,389	8,561	1.9%
Parks	330,618	347,989	371,257	416,049	44,792	12.1%
Recreation	231,551	239,446	261,835	237,805	(24,030)	(9.2%)
Museum	1,278	1,060	7,550	3,600	(3,950)	(52.3%)
Library	35,272	37,132	42,381	42,381	-	0.0%
Community Contributions	10,169	5,466	10,244	15,250	5,006	48.9%
Transfers & Reserves	741,587	716,001	432,826	443,998	11,172	2.6%
Total General Fund Expenditures	4,236,330	4,266,164	4,334,199	4,331,472	(2,727)	(0.1%)
Total General Fund Revenues	4,306,420	4,393,825	4,334,199	4,331,472	(2,727)	(0.1%)
Surplus/(Deficit)	70,090	127,661	0	-	(0)	



**Mapleton City
FY 2015 - 2016
Tentative Budget
General Fund Revenues**

	FY 2012-2013 Actual Revenues	FY 2013-2014 Actual Revenues	FY 2014-2015 Approved Budget with 2/3/15 Amendments	FY 2015-2016 Proposed Budget	\$ Change from FY 2014-2015 Current Budget	% Change from FY 2014-2015 Current Budget
<u>TAX & FRANCHISE FEE REVENUES</u>						
10-31-10	1,426,399	1,442,677	1,450,000	1,450,000	-	0.0%
10-31-20	258,690	126,808	200,000	125,000	(75,000)	(37.5%)
10-31-21	5,385	36,353	11,000	15,000	4,000	36.4%
10-31-25	139,071	143,918	140,000	145,000	5,000	3.6%
10-31-30	816,133	863,757	850,000	948,400	98,400	11.6%
10-31-40	35,622	37,806	35,000	40,000	5,000	14.3%
10-31-41	102,774	96,477	103,500	85,000	(18,500)	(17.9%)
10-31-42	241,086	255,951	232,000	255,000	23,000	9.9%
10-31-43	134,459	147,906	125,000	125,000	-	0.0%
10-31-44	3,193	3,491	3,000	3,000	-	0.0%
SUBTOTAL - TAX & FRANCHISE FEES	3,162,813	3,155,146	3,149,500	3,191,400	41,900	1.3%
<u>LICENSE AND PERMIT REVENUES</u>						
10-32-10	20,095	20,976	20,000	20,000	-	0.0%
10-32-21	167,839	198,351	140,000	235,000	95,000	67.9%
10-32-22	110,530	120,755	90,000	54,000	(36,000)	(40.0%)
10-32-23	1,485	1,320	1,500	1,500	-	0.0%
10-32-24	5,199	14,953	5,000	15,000	10,000	200.0%
10-32-25	803	620	650	650	-	0.0%
10-32-27	32,874	19,410	-	-	-	0.0%
SUBTOTAL - LICENSE & PERMIT	338,824	376,385	257,150	326,150	69,000	26.8%
10-33-64	-	5,827	-	-	-	0.0%
10-33-65	34,322	26,527	34,000	34,000	-	0.0%
10-33-66	8,689	7,199	8,700	8,700	-	0.0%
10-33-67	12,310	19,575	12,000	12,000	-	0.0%
10-33-68	762	940	750	750	-	0.0%
10-33-69	5,992	5,370	6,000	6,000	-	0.0%
10-33-70	32,554	21,000	32,500	32,500	-	0.0%
10-33-72	4,511	4,288	4,500	4,500	-	0.0%
10-33-73	1,674	782	1,700	1,700	-	0.0%
10-33-76	2,563	6,314	2,500	2,500	-	0.0%
10-33-77	2,539	3,540	2,500	2,500	-	0.0%
10-33-78	1,268	1,856	1,300	1,300	-	0.0%
10-33-79	2,403	-	2,400	2,400	-	0.0%
10-33-81	3,543	6,710	3,500	3,500	-	0.0%
10-33-82	7,033	6,683	13,850	13,850	-	0.0%
10-33-84	2,345	1,020	2,300	2,300	-	0.0%
10-33-86	720	1,740	700	700	-	0.0%
10-33-88	3,317	2,947	3,300	3,300	-	0.0%
10-33-90	1,223	-	1,200	1,200	-	0.0%
10-33-91	6,334	11,814	6,300	6,300	-	0.0%
10-33-84	134,103	134,133	140,000	140,000	-	0.0%
<u>CHARGES FOR SERVICES</u>						
10-34-13	11,490	63,896	15,000	15,000	-	0.0%
10-34-16	995	780	1,000	1,000	-	0.0%
10-34-65	-	-	-	-	-	0.0%
10-34-74	16,891	17,180	14,000	14,000	-	0.0%



**Mapleton City
FY 2015 - 2016
Tentative Budget
General Fund Revenues**

	FY 2012-2013 Actual Revenues	FY 2013-2014 Actual Revenues	FY 2014-2015 Approved Budget with 2/3/15 Amendments	FY 2015-2016 Proposed Budget	\$ Change from FY 2014-2015 Current Budget	% Change from FY 2014-2015 Current Budget
10-34-77 TRAFFIC SCHOOL FEES	5,460	3,190	5,500	5,500	-	0.0%
10-34-81 TOWER LEASE/ANNUAL PAYMENT	20,454	21,850	22,000	22,000	-	0.0%
SUBTOTAL - FEES FOR SERVICES	55,290	106,896	57,500	57,500	-	0.0%
COURT FINES						
10-35-11 COURT FINES/NO SURCHARGE	96,707	94,686	100,000	70,000	(30,000)	(30.0%)
FEES FOR SPECIAL & MISCELLANEOUS						
10-36-10 INTEREST EARNINGS	30,554	21,684	30,000	20,000	(10,000)	(33.3%)
10-36-11 ROAD EXTENSIONS/SIGNAGE	-	-	-	-	-	0.0%
10-36-12 STREET LIGHT EXTENSIONS	-	25,650	-	25,000	25,000	100.0%
10-36-13 ENGINEERING INSPECTION FEES	370	9,680	-	10,000	10,000	100.0%
10-36-15 SENIORS HUMANITARIAN FUNDRAISER	916	1,195	1,194	1,000	(194)	(16.2%)
10-36-17 CITY YOUTH COUNCIL	-	-	-	-	-	0.0%
10-36-18 DONATIONS - SHOP W/COP	-	-	-	-	-	0.0%
10-36-25 DONATIONS - JULY 24TH ACTIVITIES	300	3,600	-	-	-	0.0%
10-36-65 MOONLIGHT HALF MARATHON	21,387	23,863	21,500	15,000	(6,500)	(30.2%)
10-36-69 FRIENDS OF THE LIBRARY/DONATIONS	700	930	1,500	500	(1,000)	(66.7%)
10-36-70 LITERACY CNTR DONATIONS/GRANTS	1,328	359	-	200	200	100.0%
10-36-90 SUNDRY	44,698	5,219	7,500	7,500	-	0.0%
10-36-91 RECYCLING	3,566	1,366	4,500	1,500	(3,000)	(66.7%)
10-36-97 AMBULANCE PAYMENTS	64,810	75,455	65,000	65,000	-	0.0%
SUBTOTAL - FEES FOR SERVICES	168,629	169,001	131,194	145,700	14,506	11.1%
INTERGOVERNMENTAL REVENUES						
10-37-12 COUNTY FIRE	6,345	7,203	4,500	4,500	-	0.0%
10-37-14 WITNESS FEES	37	167	200	-	(200)	(100.0%)
10-37-16 PROSECUTOR SPLIT	569	1,410	500	500	-	0.0%
10-37-18 POLICE O/T REIMBURSEMENTS	3,938	9,217	7,200	7,200	-	0.0%
10-37-56 CLASS "C" ROAD FUND ALLOTMENT	324,159	309,434	318,000	318,000	-	0.0%
10-37-58 STATE LIQUOR ALLOTMENT	5,681	5,370	6,000	5,700	(300)	(5.0%)
10-37-60 AMBULANCE GRANTS	-	6,396	5,000	-	(5,000)	(100.0%)
10-37-61 RECREATION & PARKS GRANTS	-	9,485	9,500	4,822	(4,678)	(49.2%)
10-37-63 FD GRANT REVENUE	-	500	15,500	-	(15,500)	(100.0%)
10-37-71 PUBLIC SAFETY - CCJJAG GRANT	9,325	8,396	10,989	-	(10,989)	(100.0%)
SUBTOTAL - INTERGOVERNMENT	350,053	357,578	377,389	340,722	(36,667)	(9.7%)
TRANSFERS, RESERVES, ETC.						
10-38-53 UTILIZE STREET LIGHTING RESERVES	-	-	50,000	60,000	10,000	20.0%
10-38-80 UTILIZE CLASS C ROAD FUND RESER	-	-	-	-	-	0.0%
10-38-90 APPROPRIATION FROM GF BALANCE	-	-	67,946	-	(67,946)	(100.0%)
10-38-92 UTILIZE PARK IMPACT RESERVES	-	-	3,520	-	(3,520)	(100.0%)
SUBTOTAL - TRANSFERS, ETC	-	-	121,466	60,000	(61,466)	(50.6%)
TOTAL - GENERAL FUND REVENUES	4,306,420	4,393,825	4,334,199	4,331,472	(2,727)	(0.1%)



**Mapleton City
FY 2015 - 2016
Tentative Budget
Legislature**

5/1/2015 20:22

		FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	\$ Change from	% Change from		
		Actual	Actual	Approved Budget with	Proposed	FY 2014-2015	FY 2014-2015		
		Expenditures	Expenditures	2/3/15 Amendments	Budget	Current Budget	Current Budget	Expenditure Justification	Explanation of Change from 2014-2015 Budget
10-43-12	MAYOR/COUNCIL SALARIES	58,140	58,790	56,084	54,300	(1,784)	(3.2%)		Had one Councilman at higher salary last year
10-43-13	MAYOR/COUNCIL BENEFITS	56,635	71,691	96,216	97,893	1,677	1.7%		
10-43-14	MISC. EXPENSES	233	1,354	100	100	-	0.0%		
10-43-21	SUBSCRIPTIONS AND MEMBERSHIPS	9,848	9,992	10,500	11,500	1,000	9.5%		Costs have gone up
10-43-23	TRAVEL AND TRAINING	1,001	1,085	2,000	2,000	-	0.0%		
10-43-28	TELEPHONE	720	756	800	800	-	0.0%		
TOTAL - LEGISLATURE		126,578	143,668	165,700	166,593	893	0.5%		



**Mapleton City
FY 2015 - 2016
Tentative Budget
Administration**

5/1/2015 20:22

		FY 2012-2013 Actual Expenditures	FY 2013-2014 Actual Expenditures	FY 2014-2015 Approved Budget with 2/3/15 Amendments	FY 2015-2016 Proposed Budget	\$ Change from FY 2014-2015 Current Budget	% Change from FY 2014-2015 Current Budget	<u>Expenditure Justification</u>	<u>Explanation of Change from 2014-2015 Budget</u>
10-44-11	SALARIES AND WAGES	148,599	152,429	158,499	158,559	60	0.0%		
10-44-13	EMPLOYEE BENEFITS	61,082	64,598	71,286	73,288	2,003	2.8%		
10-44-14	MISC. EXPENSES	3,900	4,190	4,200	4,200	-	0.0%		
10-44-15	HRPR ACTIVITIES	17,282	13,512	15,500	15,500	-	0.0%		
10-44-19	EDUCATION	-	-	7,500	7,500	-	0.0%		
10-44-20	POSTAGE	1,369	2,105	1,800	1,800	-	0.0%		
10-44-21	SUBSCRIPTIONS AND MEMBERSHIPS	705	375	750	750	-	0.0%		
10-44-22	PUBLIC NOTICES	1,215	1,227	1,500	1,500	-	0.0%		
10-44-23	TRAVEL AND TRAINING	1,423	2,078	1,500	2,000	500	33.3%		Costs have gone up
10-44-24	OFFICE SUPPLIES & EXPENSES	2,466	1,894	2,500	2,500	-	0.0%		
10-44-25	EQUIPMENT, SUPPLIES & MAINTENANCE	4,939	3,362	5,000	5,000	-	0.0%		
10-44-26	BUILDING & GROUNDS	12,796	15,940	18,200	18,200	-	0.0%		
10-44-27	UTILITIES	22,135	22,754	20,000	20,000	-	0.0%		
10-44-28	TELEPHONE	6,204	11,241	7,500	7,500	-	0.0%		
10-44-32	CRIME VICTIM ADVOCATE	-	-	-	-	-	0.0%		
10-44-33	ATTORNEY FEES - GENERAL	66,664	59,519	100,000	75,000	(25,000)	(25.0%)		
10-44-35	PROFESSIONAL AND TECHNICAL	1,000	5,400	5,000	5,000	-	0.0%		
10-44-36	COMPUTER CHARGES	-	1,762	2,000	2,000	-	0.0%		
10-44-37	WEBSITE MAINTENANCE	-	2,000	2,000	2,000	-	0.0%		
10-44-38	CUSTODIAL SERVICE	9,984	10,084	12,000	12,000	-	0.0%		
10-44-46	VEHICLES - MAINTENANCE & REPAIR	524	336	1,500	1,500	-	0.0%		
10-44-47	VEHICLES - FUEL	598	(91)	750	750	-	0.0%		
10-44-51	INSURANCE	84,419	80,900	90,000	90,000	-	0.0%		
10-44-60	CODIFY CODES	2,086	6,199	5,000	5,000	-	0.0%		
10-44-62	MISCELLANEOUS/ 24TH	27,376	29,841	32,400	32,400	-	0.0%		
10-44-63	CITY ELECTIONS	-	2,854	1,000	6,500	5,500	550.0%		This years election will be more expensive.
10-44-64	WELLNESS PROGRAM	349	-	1,000	1,000	-	0.0%		
10-44-65	EMERGENCY COMMUNICATIONS CERT	-	340	2,394	2,394	-	0.0%		
10-44-67	NEWSLETTER - PRINTING & POSTAGE	2,183	2,327	2,500	2,500	-	0.0%		
10-44-76	COMPUTER HARDWARE & SOFTWARE	20,473	10,331	10,500	20,000	9,500	90.5%		New Server System
TOTAL - ADMINISTRATION		499,772	507,508	583,778	576,341	(7,437)	(1.3%)		



**Mapleton City
FY 2015 - 2016
Tentative Budget
Finance**

5/1/2015 20:22

		FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	\$ Change from	% Change from		
		Actual	Actual	Approved Budget with	Proposed	FY 2014-2015	FY 2014-2015		
		Expenditures	Expenditures	2/3/15 Amendments	Budget	Current Budget	Current Budget	Expenditure Justification	Explanation of Change from 2014-2015 Budget
10-45-11	SALARIES AND WAGES	98,096	106,763	99,338	97,387	(1,951)	(2.0%)		Julie @ 20% instead of 25%
10-45-13	EMPLOYEE BENEFITS	36,667	32,920	30,695	31,191	496	1.6%		
10-45-14	MISC. EXPENSES	3,600	1,055	1,500	1,500	-	0.0%		
10-45-20	POSTAGE	2,194	1,750	2,000	2,000	-	0.0%		
10-45-21	SUBSCRIPTIONS AND MEMBERSHIPS	178	125	200	200	-	0.0%		
10-45-23	TRAVEL AND TRAINING	675	1,690	3,950	3,950	-	0.0%	Training for Clarity update in Caselle	
10-45-24	OFFICE SUPPLIES & EXPENSES	4,096	1,653	3,600	3,600	-	0.0%	Checks \$540, Business Lic Envelopes \$150, W-2's-1099's \$230, Replace Printer in front office	
10-45-25	EQUIPMENT, SUPPLIES & MAINTENANCE	1,206	1,305	2,000	2,000	-	0.0%		
10-45-28	TELEPHONE	892	420	-	-	-	0.0%		
10-45-34	AUDITOR FEES	8,450	10,300	10,000	10,000	-	0.0%	Based on Actual Cost	
10-45-35	PROFESSIONAL AND TECHNICAL	5,465	2,550	5,000	5,000	-	0.0%		
10-45-36	COMPUTER CHARGES	2,939	5,008	5,000	5,000	-	0.0%	Caselle Annual Support - Finance Portion	
10-45-74	FRONT OFFICE REMODEL	-	-	-	-	-	0.0%	Improve Work Area and Address Safety Issues	
TOTAL - FINANCE		164,457	165,540	163,282	161,827	(1,455)	(0.9%)		



**Mapleton City
FY 2015 - 2016
Tentative Budget
Court**

5/1/2015 20:22

		FY 2012-2013 Actual Expenditures	FY 2013-2014 Actual Expenditures	FY 2014-2015 Approved Budget with 2/3/15 Amendments	FY 2015-2016 Proposed Budget	\$ Change from FY 2014-2015 Current Budget	% Change from FY 2014-2015 Current Budget	<u>Expenditure Justification</u>	<u>Explanation of Change from 2014-2015 Budget</u>
10-42-11	SALARIES	38,665	38,988	38,867	38,690	(177)	(0.5%)		
10-42-12	CONTRACTED JUDICIAL SERVICES	18,767	18,767	20,000	20,000	-	0.0%		
10-42-13	EMPLOYEE BENEFITS	8,567	9,165	10,350	10,304	(46)	(0.4%)		
10-42-23	TRAVEL/TRAINING	1,543	183	750	750	-	0.0%		
10-42-24	OFFICE SUPPLIES & EXPENSES	1,657	1,292	1,700	1,700	-	0.0%		
10-42-31	PROFESSIONAL & TECHNICAL	521	291	750	750	-	0.0%		
10-42-33	ATTORNEY FEES - DEFENSE	18,377	13,902	18,000	16,000	(2,000)	(11.1%)		
10-42-34	ATTORNEY FEES -PROSECUTOR	36,000	39,055	36,000	36,000	-	0.0%		
10-42-39	COMPUTER CHARGES	-	0	-	-	-	0.0%		
10-42-37	CONTRACTUAL BAILIFF	-	3,180	4,108	3,500	(608)	(14.8%)		
10-42-40	WITNESS FEES	56	56	400	400	-	0.0%		
10-42-41	JURY FEES	46	421	400	400	-	0.0%		
10-42-55	GRANT EXPENDITURE - METAL DETECT	-	-	3,495	-	(3,495)	(100.0%)		
TOTAL - COURT		124,198	125,300	134,820	128,494	(6,326)	(4.7%)		



**Mapleton City
FY 2015 - 2016
Tentative Budget
Community Development**

5/1/2015 20:22

		FY 2012-2013 Actual Expenditures	FY 2013-2014 Actual Expenditures	FY 2014-2015 Approved Budget with 2/3/15 Amendments	FY 2015-2016 Proposed Budget	\$ Change from FY 2014-2015 Current Budget	% Change from FY 2014-2015 Current Budget	<u>Expenditure Justification</u>	<u>Explanation of Change from 2014-2015 Budget</u>
10-52-11	SALARIES AND WAGES	129,205	190,352	217,382	215,980	(1,402)	(0.6%)	Had Rick getting 3% last year in addition to change in salary when he went FT in Comm Dev - Did not get	
10-52-13	EMPLOYEE BENEFITS	61,823	95,902	115,039	118,546	3,506	3.0%		
10-52-17	OVERTIME	-	3,703	1,000	-	(1,000)	(100.0%)		
10-52-14	MISC EXPENSES	328	-	-	-	-	0.0%		
10-52-21	SUBSCRIPTIONS AND MEMBERSHIPS	724	653	800	800	-	0.0%		
10-52-22	PUBLIC NOTICES	1,427	1,193	1,850	1,850	-	0.0%		
10-52-23	TRAVEL/TRAINING	223	1,171	3,000	3,000	-	0.0%	The training budget has been combined with this line item, & with a FT B.O. there is 1 more employee w/training needs.	
10-52-24	OFFICE SUPPLIES	1,939	1,268	1,850	1,850	-	0.0%		
10-52-25	EQUIPMENT, SUPPLIES & MAINTENANCE	6,149	4,788	6,150	6,150	-	0.0%		
10-52-28	TELEPHONE	1,414	1,362	1,725	1,500	(225)	(13.0%)		
10-52-29	TRAINING ELIMNATE THIS ACCOUNT	230	62	-	-	-	0.0%	This line item is being combined with 10-52-23	
10-52-35	PROFESSIONAL/TECHNICAL SUPPORT	14	-	1,000	1,000	-	0.0%		
10-52-36	COMPUTER SUPPORT	-	1,329	1,800	4,800	3,000	166.7%	\$3,000 For GIS License	
10-52-38	BUILDING INSPECTION FEES	26,449	2,376	2,200	3,840	1,640	74.5%	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	2,230	1,000	1,000	-	0.0%		
10-52-51	PLANNING COMMISSION MEETINGS	55	-	150	150	-	0.0%		
10-52-62	MISCELLANEOUS SERVICES	5,167	2,491	3,800	3,800	-	0.0%		
TOTAL - COMMUNITY DEVELOPMENT		235,330	308,879	358,746	364,266	5,520	1.5%		



**Mapleton City
FY 2015 - 2016
Tentative Budget
Police**

5/1/2015 20:22

		FY 2012-2013 Actual Expenditures	FY 2013-2014 Actual Expenditures	FY 2014-2015 Approved Budget with 2/3/15 Amendments	FY 2015-2016 Proposed Budget	\$ Change from FY 2014-2015 Current Budget	% Change from FY 2014-2015 Current Budget	<u>Expenditure Justification</u>	<u>Explanation of Change from 2014-2015 Budget</u>
10-54-11	SALARIES	443,303	448,640	468,453	463,204	(5,249)	(1.1%)		Adjusted 2 PT hours
10-54-12	PART TIME/RESERVE OFFICERS	4,904	5,159	7,000	8,000	1,000	14.3%		Increase for FT officers to use vacation so shifts will be covered
10-54-10	COURT BAILIFF	1,111	-	-	-	-	0.0%		
10-54-13	EMPLOYEE BENEFITS	277,246	315,917	292,561	311,497	18,936	6.5%		
10-54-14	UNIFORM CLEANING ALLOWANCE	800	1,000	1,000	1,000	-	0.0%		
10-54-15	REIMBURSABLE OVERTIME	4,918	10,487	5,000	5,000	-	0.0%		
10-54-17	REGULAR OVERTIME	2,761	1,560	4,000	5,000	1,000	25.0%		Reduction in flexing hours off-Changed
10-54-18	UNIFORMS	2,918	3,686	3,000	4,000	1,000	33.3%		Get class A uniforms
10-54-19	HOLIDAY OVERTIME	13,090	12,842	15,000	15,000	-	0.0%		
10-54-20	FIREARMS & AMMUNITION	-	7,482	3,000	3,000	-	0.0%		
10-54-21	SUBSCRIPTIONS & MEMBERSHIPS	751	2,124	2,124	2,124	-	0.0%		
10-54-23	TRAVEL	1,216	2,137	2,000	2,000	-	0.0%		
10-54-24	OFFICE EXPENSE & SUPPLIES	1,938	1,835	2,000	2,500	500	25.0%		Replace Chairs
10-54-25	EQUIPMENT, SUPPLIES & MAINTENA	4,883	8,220	5,000	5,000	-	0.0%		
10-54-26	BUILDINGS AND GROUNDS	2,728	3,009	3,000	3,500	500	16.7%		Building problems
10-54-27	UTILITIES	22,256	21,087	22,000	22,000	-	0.0%		
10-54-28	TELEPHONE	6,849	11,259	10,500	10,500	-	0.0%		Corrected T-Mobile - Changed from Chiefs
10-54-31	PROFESSIONAL SERVICES	1,362	799	1,500	1,500	-	0.0%		
10-54-34	DISPATCH MAINTENANCE & FEES	22,647	40,238	36,914	25,000	(11,914)	(32.3%)		Reflect Actuals Spillman fees
10-54-35	CONTRACTUAL SERVICES/DISPATCH	83,951	87,225	90,714	94,344	3,630	4.0%		Raise in dispatch fees per contract
10-54-36	ANIMAL SHELTER	8,069	5,708	9,000	17,810	8,810	97.9%		Increase in Shelter fees
10-54-45	RADIO AND PAGER REPAIRS	2,000	-	2,000	2,000	-	0.0%		
10-54-46	VEHICLES - MAINTENANCE & REPAI	3,898	8,171	5,000	6,000	1,000	20.0%		Most vehicles will need new tires
10-54-47	VEHICLES - FUEL	24,929	25,960	25,000	25,000	-	0.0%		
10-54-48	POLICE OFFICER TRAINING	2,652	2,193	3,000	4,000	1,000	33.3%		More training for officers and new hires
10-54-50	D.A.R.E. ANTI-DRUG PROGRAM	736	403	1,500	1,500	-	0.0%		
10-54-51	LIQUOR LAW ACTIVITIES	-	5,670	-	-	-	0.0%		
10-54-55	POLICE GRANTS	10,702	260	7,494	7,500	6	0.1%		
10-54-65	SPECIAL DEPARTMENT SUPPLIES	3,899	2,443	4,000	4,000	-	0.0%		
10-54-66	C.E.R.T. PROGRAM	1,557	584	2,900	2,800	(100)	(3.4%)		
10-54-72	COMPUTERS	-	3,456	2,500	4,000	1,500	60.0%		Start to replace old lap top car computers
10-54-75	CHIEF LUNCHEON	-	124	600	500	(100)	(16.7%)		
10-54-81	DRUG TASK FORCE	2,412	2,412	2,500	2,970	470	18.8%		
10-54-82	15 HANDHELD RADIOS-POLICE/EMT	17,980	-	-	-	-	0.0%		
TOTAL - POLICE		978,463	1,042,089	1,040,260	1,062,249	21,989	2.1%		



**Mapleton City
FY 2015 - 2016
Tentative Budget
Fire**

5/1/2015 20:22

		FY 2012-2013 Actual Expenditures	FY 2013-2014 Actual Expenditures	FY 2014-2015 Approved Budget with 2/3/15 Amendments	FY 2015-2016 Proposed Budget	\$ Change from FY 2014-2015 Current Budget	% Change from FY 2014-2015 Current Budget	<u>Expenditure Justification</u>	<u>Explanation of Change from 2014-2015 Budget</u>
10-55-11	CALL OUT PAY	27,443	27,846	31,000	31,000	-	0.0%		More Calls Last year Call out was over 100 calls (prev. 60)
10-55-13	EMPLOYEE BENEFITS	3,753	4,041	2,372	2,372	-	0.0%		
10-55-18	UNIFORMS	2,451	1,818	2,500	2,500	-	0.0%		
10-55-21	SUBSCRIPTIONS & MEMBERSHIPS	-	50	800	800	-	0.0%		
10-55-23	TRAVEL	2,224	3,456	5,000	5,000	-	0.0%		
10-55-24	OFFICE EXPENSE & SUPPLIES	816	1,434	1,500	1,500	-	0.0%		
10-55-25	EQUIPMENT, SUPPLIES & MAINTENANCE	10,257	13,475	12,000	12,000	-	0.0%		
10-55-28	TELEPHONE	-	713	615	615	-	0.0%		
10-55-35	CONTRACTURAL SERVICES-DISPATCH	4,221	3,674	3,500	3,500	-	0.0%		
10-55-45	RADIO AND PAGER REPAIRS	150	-	2,050	2,050	-	0.0%		
10-55-46	VEHICLES - MAINTENANCE & REPAIR	3,988	5,120	5,000	5,000	-	0.0%		
10-55-47	VEHICLES - FUEL	1,447	2,277	1,640	1,640	-	0.0%		
10-55-51	FIRE PREVENTION WEEK	1,412	1,450	3,000	3,000	-	0.0%		
10-55-61	MISCELLANEOUS	-	-	7,500	7,500	-	0.0%		
10-55-62	TRAINING	4,104	3,446	800	800	-	0.0%		
10-55-63	GRANT EXPENDITURES	-	-	15,000	-	(15,000)	(100.0%)		
10-55-74	EQUIPMENT PURCHASES/INSPECTION	8,802	3,916	4,100	4,100	-	0.0%		
10-55-75	SCBA	12,000	12,100	12,000	18,000	6,000	50.0%	Safety equipment Budget	Update SCBA equipment spread out over several years
TOTAL - FIRE		83,066	84,814	110,377	101,377	(9,000)	(8.2%)		

****Scba Bottles need to be changed out every 10-15 years many of our bottles are approaching there expected life. Need to start upgrading to new system and replace bottles. One Pack with two bottles and mask is aprox \$6,000**



**Mapleton City
FY 2015 - 2016
Tentative Budget
Ambulance**

5/1/2015 20:22

		FY 2012-2013 Actual Expenditures	FY 2013-2014 Actual Expenditures	FY 2014-2015 Approved Budget with 2/3/15 Amendments	FY 2015-2016 Proposed Budget	\$ Change from FY 2014-2015 Current Budget	% Change from FY 2014-2015 Current Budget	<u>Expenditure Justification</u>	<u>Explanation of Change from 2014-2015 Budget</u>
10-58-11	ON CALL/CALL OUT - PAY	78,950	77,115	79,660	79,660	-	0.0%		
10-58-13	ON CALL/CALL OUT - BENEFITS	6,598	6,179	6,094	6,094	-	0.0%		
10-58-15	UNIFORMS	4,914	3,669	4,000	4,000	-	0.0%		
10-58-18	MISC EXPENSE	220	1,110	1,000	1,000	-	0.0%		
10-58-21	MEMBERSHIPS	50	175	100	200	100	100.0%	Membership dues in Utah County EMS raised \$75.00	
10-58-22	SUBSCRIPTIONS	44	162	100	100	-	0.0%		
10-58-23	TRAVEL/PER DIEM	3,166	4,279	5,500	5,500	-	0.0%		
10-58-24	OFFICE SUPPLIES	1,176	223	1,000	1,000	-	0.0%		
10-58-25	STATE EMS VEHICLE FEES	84	635	400	400	-	0.0%		
10-58-26	BUILDINGS MAINTENANCE	527	32	1,000	1,000	-	0.0%		
10-58-28	TELEPHONE	1,595	2,728	3,660	3,500	(160)	(4.4%)		
10-58-29	SERVICE CONTRACTS	5,521	5,495	5,230	5,400	170	3.3%	Cost of contracted services increased	
10-58-30	NEW HIRE TESTS	-	71	500	500	-	0.0%		
10-58-31	PROFESSIONAL SERVICES	238	-	-	-	-	0.0%		
10-58-32	RECERTIFICATIONS	-	70	500	500	-	0.0%		
10-58-44	COMMUNICATION PURCHASES	2,000	-	2,000	2,500	500	25.0%	Beginning the replacement of outdated pagers	
10-58-45	COMMUNICATIONS MAINTENANCE	239	-	1,000	1,000	-	0.0%		
10-58-46	VEHICLE MAINTENANCE	663	466	2,000	2,000	-	0.0%		
10-58-47	FUEL	911	1,025	1,500	1,500	-	0.0%		
10-58-51	INSURANCE BILLING	6,645	8,575	6,000	6,000	-	0.0%		
10-58-61	DISPOSABLE SUPPLIES	6,045	4,879	6,000	8,000	2,000	33.3%	The cost of this line item is billed to patients	Price of these billed supplies have increased 20%
10-58-62	TRAINING/CONF/MEETINGS	5,252	8,832	9,000	10,000	1,000	11.1%	Increased required training costs & 4 new employees	New required training for our employees
10-58-75	COMMUNICABLE DISEASE CONTROL	-	-	500	500	-	0.0%		
10-58-90	EQUIPMENT	3,007	4,061	58,071	6,000	(52,071)	(89.7%)	Replacement of aging EMS equipment	
10-58-92	EMS WEEK	260	406	500	500	-	0.0%		
TOTAL - AMBULANCE		128,105	130,187	195,315	146,854	(48,461)	(24.8%)		



**Mapleton City
FY 2015 - 2016
Tentative Budget
Streets**

5/1/2015 20:22

		FY 2012-2013 Actual Expenditures	FY 2013-2014 Actual Expenditures	FY 2014-2015 Approved Budget with 2/3/15 Amendments	FY 2015-2016 Proposed Budget	\$ Change from FY 2014-2015 Current Budget	% Change from FY 2014-2015 Current Budget	<u>Expenditure Justification</u>	<u>Explanation of Change from 2014-2015 Budget</u>
10-60-11	SALARIES	55,101	57,458	57,039	57,058	19	0.0%		
10-60-13	EMPLOYEE BENEFITS	25,388	27,026	29,631	30,586	955	3.2%		
10-60-14	PROTECTIVE CLOTHING	1,500	1,358	1,700	1,700	-	0.0%		
10-60-17	OVERTIME/ON CALL	1,121	795	2,957	3,044	87	2.9%		
10-60-23	TRAVEL & TRAINING	717	777	1,000	1,000	-	0.0%		
10-60-25	EQUIPMENT, SUPPLIES & MAINTENANCE	2,405	1,724	4,000	4,000	-	0.0%		
10-60-26	BUILDING & GROUNDS	954	914	1,000	2,500	1,500	150.0%		Floor maintenance on Concrete floor
10-60-27	UTILITIES	3,811	3,751	4,500	4,500	-	0.0%		
10-60-28	TELEPHONE	3,836	3,539	4,000	4,000	-	0.0%		
10-60-29	ELECTRICITY - STREET LIGHTS	45,250	54,974	25,000	35,000	10,000	40.0%	This should be paid from the Street Light Fund to supplement Street light power costs	
10-60-30	STREET SWEEPING-MAINT/REPAIR	2,732	-	-	-	-	0.0%	Moved to Storm Water Budget	
10-60-31	BLUE STAKES SERVICES - C ROADS	1,958	2,311	3,000	4,000	1,000	33.3%		EBCo related costs
10-60-42	ROAD MATERIALS - C ROADS	232,500	182,814	200,000	200,000	-	0.0%		
10-60-43	SIDEWALKS/CURBS/STREETS - C ROADS	5,450	18,262	19,000	15,000	(4,000)	(21.1%)		Mapleton Park was taken care of last year
10-60-46	VEHICLES - MAINT & REPAIR - C ROADS	6,643	9,219	9,000	9,000	-	0.0%		
10-60-47	VEHICLES - FUEL - C ROADS	23,016	15,823	16,000	15,000	(1,000)	(6.3%)		
10-60-51	INSTALL STREET LIGHTS & 3 YR UTILITY	99,883	356	50,000	50,000	-	0.0%	This should be paid from the Street Light Fund	\$25K New Construction, \$25 3YR Utility. This number will change as per new home construction, is there any projections & funded with 103612 & PTIF 101153
10-60-61	SIGNS-MAINT,REPAIR,TRAFFIC CNTRL - C RDS	4,461	5,721	6,000	6,000	-	0.0%		
10-60-69	STORM DRAIN - C ROADS	7,864	-	-	-	-	0.0%		
10-60-72	PROFESSIONAL & TECHNICAL SRVS.	1,250	6,596	6,000	6,000	-	0.0%		
10-60-74	EQUIPMENT PURCHASES	4,250	6,000	6,000	6,000	-	0.0%		
10-60-78	SNOW - SALT (C ROADS)	15,795	11,667	10,000	10,000	-	0.0%		
TOTAL - STREETS		545,886	411,086	455,827	464,389	8,561	1.9%		



**Mapleton City
FY 2015 - 2016
Tentative Budget
Parks**

5/1/2015 20:22

		FY 2012-2013 Actual Expenditures	FY 2013-2014 Actual Expenditures	FY 2014-2015 Approved Budget with 2/3/15 Amendments	FY 2015-2016 Proposed Budget	\$ Change from FY 2014-2015 Current Budget	% Change from FY 2014-2015 Current Budget	Expenditure Justification	Explanation of Change from 2014-2015 Budget
10-64-11	SALARIES - FULL TIME	105,482	116,670	94,759	119,910	25,150	26.5%	Reflect actual hours being worked	Added 1 FT during year
10-64-12	PART TIME SALARIES & WAGES	39,859	45,348	60,111	41,159	(18,953)	(31.5%)		
10-64-13	EMPLOYEE BENEFITS	54,919	59,549	52,490	66,670	14,180	27.0%		Added 1 FT during year
10-64-17	OVERTIME/ON CALL PAY	7,883	7,130	6,984	19,389	12,405	177.6%	Reflect actual hours being worked	
10-64-14	PROTECTIVE CLOTHING	1,114	1,594	1,300	1,500	200	15.4%		
10-64-21	SUBSCRIPTIONS & MEMBERSHIPS	275	180	500	500	-	0.0%		
10-64-22	EDUCATION & MEETINGS	981	1,036	1,000	1,000	-	0.0%		
10-64-23	TRAVEL & TRAINING	170	1,151	1,700	1,700	-	0.0%		
10-64-24	OFFICE SUPPLIES	495	783	1,000	1,000	-	0.0%		
10-64-25	EQUIPMENT SUPPLIES & MAINT.	5,253	6,335	7,000	7,000	-	0.0%		
10-64-26	BUILDING & GROUNDS	12,358	13,431	14,000	20,000	6,000	42.9%	Install New Steel Hydrolic Doors with Timed Locking Mechanisms In Park Restrooms to help prevent Vandalism--\$6,000	
10-64-27	UTILITIES	10,061	12,796	10,000	10,000	-	0.0%		
10-64-28	TELEPHONE, RADIOS & PAGERS	4,148	3,899	3,750	3,750	-	0.0%		
10-64-30	TREE TRIMMING	-	2,194	3,500	3,500	-	0.0%		
10-64-36	COMPUTERS	1,085	862	1,500	2,000	500	33.3%		More computer support expenses
10-64-40	RECREATION & PARKS GRANTS	-	9,500	4,792	4,822	30	0.6%		Increase In Grant Amount
10-64-45	EXERCISE EQUIPMENT MAINTENANCE	881	1,452	3,500	3,500	-	0.0%		
10-64-46	VEHICLES - MAINTENANCE & REPAIR	6,031	6,658	8,000	8,000	-	0.0%		
10-64-47	VEHICLES - FUEL	8,286	10,088	9,000	9,000	-	0.0%		
10-64-49	ARTS & HUMANITIES	4,583	5,353	5,500	5,500	-	0.0%		
10-64-55	SHADE TREE BEAUTIFICATION	2,806	350	3,500	3,500	-	0.0%		
10-64-60	TURF PRODUCTS	7,238	9,275	10,000	10,000	-	0.0%		
10-64-69	DEPARTMENT EXPENSE	-	114	500	650	150	30.0%		More employees needing drug testing
10-64-74	EQUIPMENT PURCHASES	13,680	10,581	10,000	22,000	12,000	120.0%	Grass Sweeper-Catcher \$7,000 Annual Lease (Purchase Price \$20,500)/ Pressure Washer w/trailer \$10,500/Floor Machine (Admin. Bldg. \$6,500/\$4,000 for small annual equipment purchases	
10-64-78	PARK IMPROVEMENTS	10,504	9,714	10,500	20,000	9,500	90.5%	New Park Sign \$5,000/New Picnic Tables for North Park or New Garbage Cans \$10,000/\$5,000 For annual base like woodchips, etc.	
10-64-79	RENOVATE FIRE STATION FOR PARK	-	5,759	-	-	-	0.0%		
10-64-82	SPRINKLER CONTROL UPGRADES	14,425	-	8,500	12,500	4,000	47.1%	Harvest Park project postponed for current year Carry-Over and use for Eagle Rock Park	
10-64-83	ROOF FOR PARKS BLDG-35 E MAPLE	13,200	-	-	-	-	0.0%		
10-64-84	FURNACE FOR PARKS BLDG	4,900	6,187	-	-	-	0.0%		
10-64-85	CAPITAL PROJECTS	-	-	37,870	17,500	(20,370)	(53.8%)	North Park Split Rail Fence \$12,500/Drain System @ Ira Allan \$5,000 (1st phase)	
								????? Ira Allan Parking Lot \$150,000	
TOTAL - PARKS & RECREATION		330,618	347,989	371,257	416,049	44,792	12.1%		



**Mapleton City
FY 2015 - 2016
Tentative Budget
Recreation**

5/1/2015 20:22

		FY 2012-2013 Actual Expenditures	FY 2013-2014 Actual Expenditures	FY 2014-2015 Approved Budget with 2/3/15 Amendments	FY 2015-2016 Proposed Budget	\$ Change from FY 2014-2015 Current Budget	% Change from FY 2014-2015 Current Budget	<u>Expenditure Justification</u>	<u>Explanation of Change from 2014-2015 Budget</u>
10-65-11	SALARIES - FULL TIME	62,493	58,849	57,721	50,901	(6,820)	(11.8%)	Stacey, Tyler, Christy, Heather	Last yr was budgeted w/Toby @ higher rate
10-65-12	PART TIME SALARIES AND WAGES	29,050	44,169	58,426	47,829	(10,597)	(18.1%)		
10-65-13	EMPLOYEE BENEFITS	26,139	29,123	30,138	27,629	(2,509)	(8.3%)		Recalculated Scorekeepers
10-65-17	ON CALL	2,604	2,111	2,600	2,600	-	0.0%		
10-65-40	WRESTLING	1,172	-	3,000	3,000	-	0.0%		
10-65-42	YOGA/KICKBOXING	3,482	3,271	2,500	3,000	500	20.0%		Larger class sizes--Revenue for 2014-15 is \$4,232.25
10-65-44	MAPLETON IN BLOOM	690	640	1,100	1,100	-	0.0%		
10-65-45	LACROSSE	1,674	958	1,000	1,000	-	0.0%		
10-65-47	VEHICLES - FUEL	-	-	-	1,446	1,446	100.0%		
10-65-49	TACKLE FOOTBALL	112	5,370	-	-	-	0.0%		
10-65-50	SOCCER	14,691	18,302	17,500	16,000	(1,500)	(8.6%)		
10-65-51	WALKING PROGRAM	-	-	1,000	1,000	-	0.0%		
10-65-52	BOYS BASEBALL	19,565	18,864	16,000	18,500	2,500	15.6%		
10-65-53	GIRLS SOFTBALL	4,836	4,482	5,000	5,000	-	0.0%		
10-65-54	BOYS BASKETBALL	21,482	7,395	14,000	12,500	(1,500)	(10.7%)		
10-65-55	GIRLS BASKETBALL	5,062	2,896	4,000	4,000	-	0.0%		
10-65-56	TENNIS	1,058	143	1,000	1,000	-	0.0%		
10-65-57	CONCESSION EXPENSES	-	776	1,000	1,000	-	0.0%		
10-65-59	SUMMER PROGRAMS	1,063	1,181	2,000	2,000	-	0.0%		
10-65-60	VOLLEYBALL	2,932	2,177	2,500	2,500	-	0.0%		
10-65-61	FLAG FOOTBALL	3,450	2,908	3,000	3,250	250	8.3%		
10-65-62	GYMNASTICS/TUMBLING	1,126	168	1,500	1,000	(500)	(33.3%)		
10-65-63	DANCE	1,627	1,411	1,000	1,000	-	0.0%		
10-65-65	CHOIR	-	-	-	-	-	0.0%		
10-65-66	ARCHERY	611	614	1,000	1,000	-	0.0%		
10-65-70	ONLINE FEES	-	-	-	-	-	0.0%		
10-65-71	MOONLIGHT HALF MARATHON	15,870	19,485	20,000	15,000	(5,000)	(25.0%)		
10-65-72	HERSHEY TRACK MEET	2,078	2,541	2,000	2,500	500	25.0%		
10-65-73	CHEERLEADING	7,654	11,613	11,500	11,000	(500)	(4.3%)		
10-65-74	SEWING	990	-	800	500	(300)	(37.5%)		
10-65-89	MAPLE MOUNTAIN ART GUILD	40	-	550	550	-	0.0%		
TOTAL - RECREATION		231,551	239,446	261,835	237,805	(24,030)	(9.2%)		



**Mapleton City
FY 2015 - 2016
Tentative Budget
Museum**

5/1/2015 20:22

		FY 2012-2013 Actual Expenditures	FY 2013-2014 Actual Expenditures	FY 2014-2015 Approved Budget with 2/3/15 Amendments	FY 2015-2016 Proposed Budget	\$ Change from FY 2014-2015 Current Budget	% Change from FY 2014-2015 Current Budget	<u>Expenditure Justification</u>	<u>Explanation of Change from 2014-2015 Budget</u>
10-69-26	BUILDING & GROUNDS	-	7	100	150	50	50.0%		
10-69-27	UTILITIES	-	-	-	-	-	0.0%	Annual Cost for security	
10-69-29	SECURITY SYSTEM	688	450	600	600	-	0.0%	Annual Cost for security	
10-69-37	BIRD HOME UTILITIES	590	603	850	850	-	0.0%		
10-69-56	HISTORICAL PRESERVE. COMM. EXP		-	6,000	2,000	(4,000)	(66.7%)		
TOTAL - MUSEUM		1,278	1,060	7,550	3,600	(3,950)	(52.3%)		



**Mapleton City
FY 2015 - 2016
Tentative Budget
Library**

5/1/2015 20:22

		FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	\$ Change from	% Change from		
		Actual	Actual	Approved Budget with	Proposed	FY 2014-2015	FY 2014-2015		
		Expenditures	Expenditures	2/3/15 Amendments	Budget	Current Budget	Current Budget	Expenditure Justification	Explanation of Change from 2014-2015 Budget
10-80-10	SALARIES - LITERACY CENTER STAFF	10,361	8,491	11,080	11,080	-	0.0%		
10-80-11	SALARIES - CITY LIBRARY STAFF	18,257	21,696	23,830	23,830	-	0.0%		
10-80-12	BOOKMOBILE	1,000	1,000	1,000	1,000	-	0.0%		
10-80-13	EMPLOYEE BENEFITS	2,189	2,309	2,671	2,671	-	0.0%		
10-80-24	OFFICE SUPPLIES & EXPENSES	1,708	1,946	2,000	2,000	-	0.0%		
10-80-60	FRIENDS OF THE LIBRARY	1,015	934	1,000	1,000	-	0.0%		
10-80-62	LITERACY DONATION	742	756	800	800	-	0.0%		
TOTAL - LIBRARY		35,272	37,132	42,381	42,381	-	0.0%		



**Mapleton City
FY 2015 - 2016
Tentative Budget
Community Contributions**

5/1/2015 20:22

		FY 2012-2013 Actual Expenditures	FY 2013-2014 Actual Expenditures	FY 2014-2015 Approved Budget with 2/3/15 Amendments	FY 2015-2016 Proposed Budget	\$ Change from FY 2014-2015 Current Budget	% Change from FY 2014-2015 Current Budget	<u>Expenditure Justification</u>	<u>Explanation of Change from 2014-2015 Budget</u>
10-90-64	SENIOR CITIZENS-OPERATIONS EXP.	6,574	3,649	4,850	9,850	5,000	103.1%		
10-90-65	SENIOR CITIZENS-HUMANITARIAN	1,038	1,001	1,194	1,200	6	0.5%		
10-90-68	CITY YOUTH COUNCIL	557	816	1,700	1,700	-	0.0%		
10-90-69	MISS SPRINGVILLE PAGEANT	2,000	-	2,000	2,000	-	0.0%	Based on last years budget - DLS	
10-90-70	CITY YOUTH COUNCIL-HUMANITARIAN	-	-	500	500	-	0.0%	Based on last years budget - DLS	
TOTAL - COMMUNITY CONTRIBUTIONS		10,169	5,466	10,244	15,250	5,006	48.9%		



**Mapleton City
FY 2015 - 2016
Tentative Budget
Transfers and Reserves**

5/1/2015 20:22

		FY 2012-2013 Actual Expenditures	FY 2013-2014 Actual Expenditures	FY 2014-2015 Approved Budget with 2/3/15 Amendments	FY 2015-2016 Proposed Budget	\$ Change from FY 2014-2015 Current Budget	% Change from FY 2014-2015 Current Budget	<u>Expenditure Justification</u>	<u>Explanation of Change from 2014-2015 Budget</u>
10-99-01	TRANSFER TO DEBT SERVICE FUND (2004 debt serv-pd 2015) (Now 2010 Bond)	107,748	107,749	107,249	173,263	66,014	61.6%		
10-99-02	TRANSFER TO CAPITAL PROJECT FD (GF Departments Vehicle Replacement)	633,839	593,252	154,247	155,444	1,197	0.8%		
10-99-02	TRANSFER TO CAPITAL PROJECT FD (GF Departments Equipment Replacement)	-	-	15,000	15,000	-	0.0%		
10-99-03	INCREASE C ROAD FUND RESERVES	-	15,000	89,000	47,000	(42,000)	(47.2%)		
10-99-08	INCREASE GENERAL FUND RESERVES	-	-	67,330	53,291	(14,039)	(20.9%)		
TOTAL - TRANSFERS AND RESERVES		741,587	716,001	432,826	443,998	11,172	2.6%		



**Mapleton City
FY 2015 - 2016
Tentative Budget
Capital Projects Fund**

<u>GL ACCT</u>	FY 2012-2013 Actual Revenue/Exp	FY 2013-2014 Actual Revenue/Exp	FY 2014-2015 Approved Budget with 2/3/15 Amendments	FY 2015-2016 Proposed Budget	\$ Change from FY 2014-2015 Current Budget	% Change from FY 2014-2015 Current Budget	<u>Expenditure Justification</u>	<u>Explanation of Change from 2014-2015 Budget</u>
REVENUES								
45-34-17	PARK IMPACT FEES (for 2010 debt serv)	-	65,352	25,000	139,000	114,000	456.0%	
45-34-22	PUBLIC SAFETY IMPACT FEES	-	(720)	-	26,000	26,000	100.0%	
45-36-10	INTEREST/OTHER	-	4,401	-	-	-	0.0%	
45-38-33	TRANSFER FROM GF UTILIZE CLASS 'C' RESERVES	-	-	185,000	-	(185,000)	(100.0%)	
45-38-33	TRANSFER FROM GENERAL FUND - (GF Departments Vehicle Replacement)	-	608,252	169,248	155,444	(13,804)	(8.2%)	
45-38-33	TRANSFER FROM GENERAL FUND - (Parks Equip Replacement)	-	-	-	15,000	15,000	100.0%	
45-38-40	SALE OF ASSETS - VEHICLES	-	13,300	-	-	-	0.0%	
45-38-51	TRANSFER FROM WATER FUND	-	10,000	52,990	31,201	(21,789)	(41.1%)	
45-38-53	TRANSFER FROM SEWER FUND	-	10,000	26,495	31,201	4,706	17.8%	
45-38-57	TRANSFER FROM PI FUND	-	10,000	26,495	31,201	4,706	17.8%	
45-38-58	TRANSFER FROM STORM WATER FUND	-	-	26,495	31,201	4,706	17.8%	
45-38-90	UTILIZE IRA ALLAN PARK DEV BAL (2014 Xfer From GF)	-	-	59,100	-	(59,100)	(100.0%)	
45-38-91	UTILIZE PARK IMPACT FEE RESRV (for 2010 debt serv)	-	-	148,275	-	(148,275)	(100.0%)	
TOTAL REVENUES - CAPITAL PROJ.		-	720,585	719,098	460,248	(258,850)	(36.0%)	
EXPENDITURES								
45-54-01	POLICE VEHICLE LEASE	-	24,518	23,875	23,875	-	0.0%	
45-55-03	BRUSH TRUCK REPLACEMENT	-	78,117	-	-	-	0.0%	
45-60-09	SNOW PLOW	-	-	185,000	-	(185,000)	(100.0%)	
45-64-03	PARK DEVELOPMENT-IMPACT FEES	-	350	-	-	-	0.0%	
45-64-04	IRA ALLAN PARK DEVELOPMENT	-	177,103	-	-	-	0.0%	
45-64-14	PARK IMPROVEMENTS	-	7,815	-	-	-	0.0%	
45-64-14	PARK DEVELOPMENT-Mapleton Lateral Parkway Trail Phase1	-	-	59,475	-	(59,475)	(100.0%)	
45-64-25	PARK MAINTENANCE EQ	-	47,974	-	-	-	0.0%	
45-64-99	TRANSFER TO DEBT SERVICE FUND (2010 debt serv) NOW PAID BY GENERAL FUND	-	177,000	173,275	-	(173,275)	(100.0%)	
45-64-95	INCREASE TRAILS DEVELOP RESERVE	-	-	-	-	-	0.0%	
45-65-78	ENHANCEMENTS TO SCHOOLS	-	-	-	-	-	0.0%	
45-74-99	TRANSFER TO WATER FUND	-	159,010	-	-	-	0.0%	
45-95-01	INCREASE VEHICLE REPLACMENT RESERVE	-	(612)	262,472	256,373	(6,099)	(2.3%)	
45-95-02	INCREASE PUBLIC SAFETY IMPACT RESERVE	-	90,152	-	-	-	0.0%	
45-95-03	INCREASE PARK EQUIP REPLACE RESERVE	-	(500)	15,001	15,000	(1)	(0.0%)	
TOTAL EXPENDITURES - CAPITAL PROJ		-	760,927	719,098	295,248	(423,850)	(58.9%)	
45-1157 (45-95-02)	INCREASE PUBLIC SAFETY IMPACT FEE RESERVES	-	90,152	-	26,000	26,000	100.0%	
45-1153	INCREASE PARK IMPACT FEE RESERVES	-	-	-	139,000	139,000	100.0%	
CAPITAL PROJECTS-SURPLUS/(DEFICIT)		-	(40,342)	-	-	-	0.0%	



Mapleton City
FY 2015 - 2016
Tentative Budget
Water Fund

5/1/2015 20:22

		FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	\$ Change from	% Change from		
		Actual	Actual	Approved Budget with	Proposed	FY 2014-2015	FY 2014-2015		
		Revenue/Exp	Revenue/Exp	2/3/15 Amendments	Budget	Current Budget	Current Budget	Expenditure Justification	Explanation of Change from 2014-2015 Budget
REVENUES									
51-37-11	METERED WATER SALES	1,536,307	1,433,080	1,490,000	1,555,000	65,000	4.4%		
51-37-13	WATER CONNECTION FEES	33,850	30,650	32,000	32,000	-	0.0%		
51-37-15	PENALTY REVENUE	33,499	19,877	32,000	32,000	-	0.0%		
51-37-16	LATE NOTICE/SHUTOFF FEES	-	14,393	3,000	3,000	-	0.0%		
51-37-21	INTEREST EARNINGS	2,391	2,217	-	1,000	1,000	100.0%		
51-37-01	INTEREST ON PRESIDIO AGREEMENT	47,865	46,156	44,432	42,546	(1,886)	(4.2%)		
51-37-00	PRESIDIO CONTRIBUTION PER CONTRACT	85,413	85,413	87,024	90,247	3,223	3.7%		
51-37-90	SUNDRY & LEGAL COLLECTION FEES	145	6,199	-	-	-	0.0%		
51-38-33	TRANSFER FROM GF RESERVE	-	159,010	-	-	-	0.0%		
51-38-90	UTILIZE FUND BALANCE RESERVES	-	-	-	-	-	0.0%		
TOTAL WATER FUND REVENUES		1,739,468	1,796,995	1,688,456	1,755,794	67,338	4.0%		
EXPENDITURES									
WATER OPERATIONS EXPENDITURES									
51-70-11	SALARIES	304,552	316,017	299,438	299,114	(324)	(0.1%)		
51-70-13	EMPLOYEE BENEFITS	139,633	148,644	162,970	168,222	5,252	3.2%		
51-70-17	OVERTIME/ON CALL	6,164	2,463	16,265	16,744	479	2.9%		
51-70-14	PROTECTIVE CLOTHING	2,004	38,226	2,000	2,000	-	0.0%		
51-70-15	MAINTENANCE - LINES AND TANKS	28,768	4,374	30,000	30,000	-	0.0%		
51-70-21	SUBSCRIPTIONS & MEMBERSHIPS	4,833	5,668	10,000	10,000	-	0.0%		
51-70-23	TRAVEL, TRAINING & MEETINGS	1,203	1,965	2,000	2,000	-	0.0%		
51-70-24	OFFICE SUPPLIES	846	1,276	2,000	2,000	-	0.0%		
51-70-25	EQUIPMENT MAINTENANCE	8,364	6,322	8,000	8,000	-	0.0%		
51-70-26	BUILDING MAINTENANCE	2,767	3,085	3,000	3,000	-	0.0%		
51-70-27	UTILITIES	194,929	187,107	150,000	150,000	-	0.0%		
51-70-28	TELEPHONE & S.C.A.D.A. SYSTEMS	7,007	16,044	6,000	6,000	-	0.0%		
51-70-31	ENGINEERING/SURVEYING/PROF SRVCS	10,742	33,032	10,000	10,000	-	0.0%		
51-70-32	WATER RIGHTS LEGAL FEES	2,014	3,369	10,000	10,000	-	0.0%		
51-70-34	AUDITOR FEES	1,650	-	2,500	2,500	-	0.0%		
51-70-46	VEHICLES - MAINTENANCE & REPAIR	3,949	4,826	5,000	5,000	-	0.0%		
51-70-47	VEHICLES - FUEL	9,256	8,487	9,000	9,000	-	0.0%		
51-70-53	DEPRECIATION	509,350	517,639	-	-	-	0.0%		
51-70-61	COMPUTERS/SOFTWARE	6,093	1,512	7,500	7,500	-	0.0%		
51-70-63	SCADA	-	-	15,000	10,000	(5,000)	(33.3%)		
51-70-72	LEASE/FINANCE VEHICLES	3,600	3,600	4,000	4,000	-	0.0%		
51-70-74	EQUIPMENT/SUPPLIES PURCHASES	35,745	28,339	35,000	35,000	-	0.0%		
51-70-75	TRANSDUCERS & MAINTENANCE	45,126	36,440	50,000	50,000	-	0.0%		
TOTAL WATER OPERATIONS		1,328,596	1,368,435	839,673	840,081	408	0.0%		
BILLING & COLLECTIONS EXPENDITURES									
51-73-11	SALARIES	32,871	24,025	24,942	18,930	(6,012)	(24.1%)		
51-73-13	EMPLOYEE BENEFITS	9,249	(1,133)	6,598	5,009	(1,589)	(24.1%)		
51-73-20	BAD DEBT EXPENSE	39,705	35	6,500	2,000	(4,500)	(69.2%)		
51-73-22	POSTAGE - WATER BILLINGS	8,071	5,593	6,000	6,000	-	0.0%		
51-73-24	OFFICE EXPENSE & SUPPLIES	-	8,454	2,000	500	(1,500)	(75.0%)		
51-73-36	COMPUTER CHARGES	4,336	3,525	9,000	2,000	(7,000)	(77.8%)		
51-73-38	CREDIT CARD CHARGES	7,033	7,786	6,500	6,500	-	0.0%		
51-73-51	INSURANCE	17,895	15,761	20,000	20,000	-	0.0%		
TOTAL BILLING & COLLECTIONS		119,160	64,045	81,540	60,938	(20,602)	(25.3%)		
WATER CAPITAL PROJECTS									
51-74-01	MONITOR H2O LEVELS	488	-	-	-	-	0.0%		
51-74-76	WATER LINE REPLACEMENT	-	-	300,000	300,000	-	0.0%		
51-74-92	CREEK SHARES ASSESSMENT	9,447	-	-	-	-	0.0%		
51-74-70	GIS SYSTEM	-	-	30,000	15,000	(15,000)	(50.0%)		
51-74-45	WELL REPAIRS	-	-	30,000	30,000	-	0.0%		
51-74-77	UTAH STATE 40 YEAR WATER PLAN	-	-	-	30,000	30,000	100.0%	ESTIMATE - REQUIRED #1 PRIORITY	
51-74-96	CROWD CANYON TANK CHLORINATION	-	4,937	55,000	-	(55,000)	(100.0%)		
51-74-	FIRE HYDRANTS (EBCo)	-	-	-	30,000	30,000	100.0%	EBCO Water line project	
TOTAL CAPITAL PROJECTS		9,935	4,937	415,000	405,000	(10,000)	(2.4%)		
DEBT SERVICE & TRANSFERS									
51-75-12	2011 WATER REVENUE BOND-PRINCIPAL	-	-	270,000	280,000	10,000	3.7%		
51-75-52	2011 WATER REVENUE BOND-INTEREST	193,266	143,204	137,854	132,004	(5,850)	(4.2%)		
51-75-90	BOND ADMINISTRATION FEES	2,500	2,500	2,500	2,500	-	0.0%		
51-75-91	2011 WATER BOND AMORTIZATION COSTS	8,593	5,096	-	-	-	0.0%		
51-75-60	TRANSFER TO SEWER FUND	-	211,520	-	-	-	0.0%		
51-75-45	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE REPLACEMENT)	-	10,000	52,990	31,201	(21,789)	(41.1%)		
51-75-65	OPERATING TRANSFER TO GENERAL FUND	-	-	-	-	-	0.0%		
TOTAL DEBT SERVICE & TRANSFERS		204,359	372,320	463,344	445,705	(17,639)	(3.8%)		
TOTAL WATER FUND EXPENDITURES		1,662,050	1,809,737	1,799,557	1,751,724	(47,833)	(2.7%)		
51-29-81	INCREASE FUND BALANCE				4,070				
WATER FUND - SURPLUS/(DEFICIT)		77,418	(12,742)	(111,101)	4,070	115,170	100.0%		



Mapleton City
 FY 2015 - 2016
 Tentative Budget
 Water Fund Impact Fees

5/1/2015 20:22

		FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	\$ Change from	% Change from		
		Actual	Actual	Approved Budget with	Proposed	FY 2014-2015	FY 2014-2015		
		Revenue/Exp	Revenue/Exp	2/3/15 Amendments	Budget	Current Budget	Current Budget	Expenditure Justification	Explanation of Change from 2014-2015 Budget
REVENUES									
51-37-14	WATER IMPACT FEES	127,079	188,053	111,101	142,000	30,899	27.8%		
51-38-90	UTILIZE WATER IMPACT FEE RESERVES	-	-	-	-	-	0.0%		
TOTAL WATER IMPACT FEE REVENUES		127,079	188,053	111,101	142,000	30,899	27.8%		
EXPENDITURES									
51-74-78	SERVICE BERRY SPRING DEVELOPMENT	-	-	-	75,000	75,000	100.0%	TO GET POWER TO CHLORINATOR TO CHLORINATE SERVICE BERRY & NOT LOSE AS MUCH WATER	
51-74-79	12" WATER LINE CROWD CANYON (EBCo)	-	-	-	-	-	0.0%	12" REDUNDANT WATER LINE CROWD CANYON (EBCo) FOR CHLORINE DISTRIBUTION TO CC WELL	
TOTAL WATER IMPACT FEE EXPENDITURES		-	-	-	75,000	75,000	100.0%		
INCREASE WATER IMPACT FEE RESERVES		127,079	188,053	111,101	67,000	(44,101)	(39.7%)		
WATER IMPACT FEE - SURPLUS/(DEFICIT)		127,079	188,053	111,101	67,000	(44,101)	(39.7%)		



Mapleton City
FY 2015 - 2016
Tentative Budget
Sewer Fund

42125.84879

		FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	\$ Change from	% Change from		
		Actual	Actual	Approved Budget with	Proposed	FY 2014-2015	FY 2014-2015		
		Revenue/Exp	Revenue/Exp	2/3/15 Amendments	Budget	Current Budget	Current Budget	Expenditure Justification	Explanation of Change from 2014-2015 Budget
REVENUES									
53-36-10	INTEREST	11,201	10,302	11,000	11,000	-	0.0%		
53-37-11	SEWER COLLECTION CHARGES	1,081,027	1,122,757	1,115,000	1,115,000	-	0.0%		
53-37-13	SEWER CONNECTION FEES	18,000	18,050	20,000	20,000	-	0.0%		
53-38-25	TRANSFER FROM WATER FUND	-	211,520	-	-	-	0.0%		
53-38-90	UTILIZE RESERVES	-	-	107,478	20,516	(86,962)	(80.9%)		
TOTAL SEWER FUND REVENUES		1,110,228	1,362,628	1,253,478	1,166,516	(86,962)	(6.9%)		
EXPENDITURES									
SEWER OPERATIONS EXPENDITURES									
53-70-11	SALARIES	110,202	114,915	114,078	114,117	39	0.0%		
53-70-13	EMPLOYEE BENEFITS	43,656	55,060	53,371	61,172	7,801	14.6%		
53-70-17	OVERTIME	2,241	1,591	5,914	6,089	175	3.0%		
53-70-14	PROTECTIVE CLOTHING	1,255	1,165	2,000	2,000	-	0.0%		
53-70-15	MAINTENANCE - LINES	-	-	10,000	10,000	-	0.0%		
53-70-21	SUBSCRIPTIONS AND MEMBERSHIPS	-	50	1,000	1,000	-	0.0%		
53-70-23	TRAVEL, TRAINING & MEETINGS	53	437	1,000	1,000	-	0.0%		
53-70-25	EQUIPMENT, SUPPLIES & MAINTENA	9,421	16,911	12,000	12,000	-	0.0%		
53-70-26	LIFT STATION MAINTENANCE	2,761	2,628	8,000	8,000	-	0.0%		
53-70-27	UTILITIES - LIFT STATION	1,848	1,978	2,000	2,000	-	0.0%		
53-70-28	TELEPHONE & S.C.A.D.A. SYSTEMS	1,161	2,950	2,000	2,000	-	0.0%		
53-70-31	PROFESSIONAL SERVICES	1,480	9,998	5,000	5,000	-	0.0%		
53-70-32	SEWER PROCESSING CHARGES	96,403	91,131	100,000	100,000	-	0.0%		
53-70-33	EASEMENT RENT- RAILROAD	437	450	500	500	-	0.0%		
53-70-47	VEHICLES - FUEL	3,432	8,284	4,000	4,000	-	0.0%		
53-70-53	DEPRECIATION	634,059	638,588	-	-	-	0.0%		
53-70-74	EQUIPMENT PURCHASES	-	-	-	-	-	0.0%		
TOTAL SEWER OPERATIONS		908,409	946,134	320,863	328,877	8,014	2.5%		
SEWER BILLINGS & COLLECTIONS									
53-73-11	SALARIES	32,149	23,601	24,496	18,930	(5,566)	(22.7%)		
53-73-13	EMPLOYEE BENEFITS	8,584	6,082	6,480	5,009	(1,471)	(22.7%)		
53-73-20	POSTAGE	-	-	1,000	-	(1,000)	(100.0%)		
53-73-21	UTILITY BILLINGS-PRINTING	8,011	8,394	6,000	6,000	-	0.0%		
53-73-24	OFFICE SUPPLIES & EXPENSES	-	-	-	500	500	100.0%		
53-73-36	COMPUTER CHARGES	3,016	1,840	4,000	2,000	(2,000)	(50.0%)		
53-73-38	CREDIT CARD CHARGES	7,034	7,786	6,500	9,500	3,000	46.2%	Increased Use of Credit Cards	
53-73-51	INSURANCE	17,895	15,761	20,000	20,000	-	0.0%		
TOTAL BILLINGS & COLLECTIONS		76,690	63,463	68,476	61,938	(6,538)	(9.5%)		
SEWER CAPITAL PROJECTS									
53-74-42	GEN'L SEWER MAINTENANCE - S. F.	-	24,826	-	100,000	100,000	100.0%	Not sure on this amount.... Waiting for S.F.	
53-74-41	200 E 36 INCH SEWER TRUNK LINE - S.F.	-	-	56,000	-	(56,000)	(100.0%)		
53-74-46	LIFT STATION UPGRADES BACKUP GENERATOR	-	-	50,000	50,000	-	0.0%		
53-74-48	REBUILD METER STATION HOUSE/SLANT ROAD	-	-	30,000	-	(30,000)	(100.0%)		
TOTAL CAPITAL PROJECTS		-	24,826	136,000	150,000	14,000	10.3%		
DEBT SERVICE & TRANSFERS									
53-74-45	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE REPLACMENT)	-	10,000	26,495	31,201	4,706	17.8%		
53-75-10	1995 SEWER REV BOND-PRINCIPAL	-	-	355,000	355,000	-	0.0%		
53-75-11	1997 SEWER REV BOND-PRINCIPAL	-	-	171,000	171,000	-	0.0%		
53-75-12	2004 SEWER REV BOND-PRINCIPAL	-	-	55,000	56,000	1,000	1.8%		
53-75-52	2004 SEWER REV BOND-INTEREST	11,932	10,864	12,100	11,000	(1,100)	(9.1%)		
53-75-15	VACTOR LEASE PRINCIPAL (FINAL PMT IN FY14-15)	-	-	63,626	-	(63,626)	(100.0%)		
53-75-60	VACTOR LEASE INTEREST (FINAL PMT IN FY14-15)	6,967	4,522	1,976	-	(1,976)	(100.0%)		
53-75-90	BOND ADMINISTRATION FEES	-	-	1,500	1,500	-	0.0%		
TOTAL DEBT SERVICE		18,899	25,386	686,697	625,701	(60,996)	(8.9%)		
TOTAL SEWER FUND EXPENDITURES		1,003,998	1,059,810	1,212,036	1,166,516	(45,520)	(3.8%)		
51-29-81	INCREASE FUND BALANCE								
SEWER FUND - SURPLUS/(DEFICIT)		106,230	302,818	41,442	(20,516)	(61,958)	(149.5%)		



Mapleton City
 FY 2015 - 2016
 Tentative Budget
 Sewer Fund Impact Fees

42125.84879

		FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	\$ Change from	% Change from		
		Actual	Actual	Approved Budget with	Proposed	FY 2014-2015	FY 2014-2015		
		Revenue/Exp	Revenue/Exp	2/3/15 Amendments	Budget	Current Budget	Current Budget	Expenditure Justification	Explanation of Change from 2014-2015 Budget
REVENUES									
53-37-16	SEWER IMPACT FEES	77,945	91,472	42,450	85,000	42,550	100.2%		
53-38-20	UTILIZE SEWER IMPACT FEE RESERVES	-	-	-	-	-	0.0%		
TOTAL SEWER IMPACT FEE REVENUES		77,945	91,472	42,450	85,000	42,550	100.2%		
EXPENDITURES									
53-74-31	SUVMWA PROJECT - IMPACT FEES	47,083	47,097	48,000	48,000	-	0.0%		
53-74-40	S.F. DIGESTER UPGRADE-IMPACT FEES	-	-	-	-	-	0.0%		
53-74-47	WATER INFILTRATION MONITORING & SOLUTION	-	-	30,000	-	(30,000)	(100.0%)		
TOTAL SEWER IMPACT FEE EXPENDITURES		47,083	47,097	78,000	48,000	(30,000)	(38.5%)		
INCREASE SEWER IMPACT FEE RESERVES		30,862	44,375	-	37,000	37,000	100.0%		
SEWER IMPACT FEE - SURPLUS/(DEFICIT)		30,862	44,375	-	37,000	37,000	100.0%		



**Mapleton City
FY 2015 - 2016
Tentative Budget
Pressurized Irrigation**

5/1/2015 20:22

		FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	\$ Change from	% Change from		
		Actual	Actual	Approved Budget with	Proposed	FY 2014-2015	FY 2014-2015		
REVENUES		Revenue/Exp	Revenue/Exp	2/3/15 Amendments	Budget	Current Budget	Current Budget	Expenditure Justification	Explanation of Change from 2014-2015 Budget
58-37-11	METERED PI WATER SALES	232,422	267,097	359,000	550,000	191,000	53.2%		
58-36-10	INTEREST	2,885	2,148	1,000	1,000	-	0.0%		
58-37-13	CONNECTION FEES	24,817	39,728	100,000	15,000	(85,000)	(85.0%)		
58-38-14	PI IMPACT FEES	47,775	68,515	-	-	-	0.0%		
	UTILIZE RESERVES	-	-	-	-	-	0.0%		
TOTAL PRESSURIZED IRRIGATION REVENUES		307,898	377,488	460,000	566,000	106,000	23.0%		

EXPENDITURES									
58-70-11	SALARIES	82,651	86,187	85,559	85,587	28	0.0%		
58-70-13	EMPLOYEE BENEFITS	41,652	42,560	44,446	45,879	1,433	3.2%		
58-70-17	OVERTIME/ON CALL	1,681	1,193	4,436	4,567	131	2.9%		
58-70-14	PROTECTIVE CLOTHING	-	-	1,500	1,500	-	0.0%		
58-70-27	UTILITIES	-	-	25,000	25,000	-	0.0%		
58-70-28	SCADA	-	-	2,000	3,000	1,000	50.0%	UPGRADING	
58-70-34	ENGINEERING	1,550	-	-	-	-	0.0%		
58-70-36	COMPUTER CHARGES	-	1,394	-	2,000	2,000	100.0%	PI NOW HAS TO SHARE COSTS OF ALL EF FUNDS	
58-70-40	CONSULTING ENGINEER COSTS	4,562	21,402	10,000	5,000	(5,000)	(50.0%)		
58-70-53	DEPRECIATION	109,457	316,512	-	-	-	0.0%		
58-70-NEW	MAPLETON IRRIGATION WATER LEASE	-	-	-	15,000	15,000	100.0%	NEW AGREEMENT WITH MAPLETON IRRIGATION	
58-70-72	LEASE VEHICLES	-	6,308	-	-	-	0.0%		
58-70-74	EQUIPMENT/SUPPLIES PURCHASES	-	-	15,000	7,500	(7,500)	(50.0%)		
58-74-45	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE REPLACMENT)	-	10,000	26,495	31,201	4,706	17.8%		
TOTAL EXPENDITURES		241,553	485,556	214,436	226,234	11,798	5.5%		

PI BILLINGS & COLLECTIONS									
58-73-11	SALARIES	32,149	23,601	24,496	18,930	(5,566)	(22.7%)		
58-73-13	EMPLOYEE BENEFITS	8,584	6,082	6,480	5,009	(1,471)	(22.7%)		
58-73-20	POSTAGE	-	-	1,000	4,000	3,000	300.0%		
58-73-21	UTILITY BILLINGS-PRINTING	8,011	8,394	6,000	6,000	-	0.0%		
58-73-24	OFFICE SUPPLIES & EXPENSES	-	-	-	500	500	100.0%		
58-73-36	COMPUTER CHARGES	3,016	1,840	4,000	2,000	(2,000)	(50.0%)		
58-73-38	CREDIT CARD CHARGES	7,034	7,786	6,500	9,500	3,000	46.2%	Increased Use of Credit Cards	
58-73-51	INSURANCE	17,895	15,761	20,000	20,000	-	0.0%		
TOTAL BILLINGS & COLLECTIONS		76,690	63,463	68,476	65,938	(2,538)	(3.7%)		

CAPITAL PROJECTS									
58-74-60		-	-	-	-	-	0.0%		
58-74-50		-	-	-	-	-	0.0%		
TOTAL - CAPITAL PROJECTS		-	-	-	-	-	0.0%		
TOTAL PI FUND EXPENDITURES		241,553	485,556	214,436	226,234	11,798	5.5%		
51-29-81	INCREASE FUND BALANCE				339,766				
PI FUND - SURPLUS/(DEFICIT)		66,346	(108,068)	245,564	339,766	94,202	38.4%		



Mapleton City
FY 2015 - 2016
Tentative Budget
Pressurized Irrigation Impact Fee

5/1/2015 20:22

		FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	\$ Change from	% Change from		
		Actual	Actual	Approved Budget with	Proposed	FY 2014-2015	FY 2014-2015		
		Revenue/Exp	Revenue/Exp	2/3/15 Amendments	Budget	Current Budget	Current Budget	<u>Expenditure Justification</u>	<u>Explanation of Change from 2014-2015 Budget</u>
REVENUES									
58-38-14	PI IMPACT FEES	47,775	68,515	-	66,000	66,000	100.0%		
	UTILIZE IMPACT FEE RESERVES	-	-	-	34,000	34,000	100.0%		
TOTAL PRESSURIZED IRRIGATION IMPACT FEE REVENUES		47,775	68,515	-	100,000	100,000	100.0%		
EXPENDITURES									
58-74-52	WATER SERVICE LATERALS & METERS	-	-	50,000	50,000	-	0.0%		
58-74-53	WATER LINES	-	-	50,000	50,000	-	0.0%		
TOTAL PRESSURIZED IRRIGATION IMPACT FEE EXPENDITURES		-	-	100,000	100,000	-	0.0%		
INCREASE PRESSURIZED IRRIGATION IMPACT FEE RESERVES		47,775	68,515	-	-	-	0.0%		
PRESSURIZED IRRIGATION IMPACT FEE - SURPLUS/(DEFICIT)		47,775	68,515	-	(34,000)	(34,000)	0.0%		



**Mapleton City
FY 2015 - 2016
Tentative Budget
Solid Waste**

5/1/2015 20:22

		FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	\$ Change from	% Change from		
		Actual	Actual	Approved Budget with	Proposed	FY 2014-2015	FY 2014-2015		
		Revenue/Exp	Revenue/Exp	2/3/15 Amendments	Budget	Current Budget	Current Budget	<u>Expenditure Justification</u>	<u>Explanation of Change from 2014-2015 Budget</u>
REVENUES									
52-37-11	WASTE COLLECTION CHARGES	358,198	385,631	376,000	390,000	14,000	3.7%		
52-38-50	UTILIZE SOLID WASTE RESERVES	-	-	17,169	17,169	-	0.0%		
TOTAL SOLID WASTE COLLECTION REVENUES		358,198	385,631	393,169	407,169	14,000	3.6%		
EXPENDITURES									
52-73-11	SALARIES	32,149	23,601	24,496	18,930	(5,566)	(22.7%)		
52-73-13	EMPLOYEE BENEFITS	7,864	6,113	6,480	5,009	(1,471)	(22.7%)		
52-73-24	OFFICE EXPENSE & SUPPLIES	-	34	-	700	700	100.0%		
52-73-32	COLLECTION CHARGES	313,267	297,620	315,000	315,000	-	0.0%		
52-73-34	DUMP FEES	503	647	500	500	-	0.0%		
52-73-35	RECYCLING DUMPSTER FEES	-	-	3,600	3,600	-	0.0%		
52-73-36	COMPUTER CHARGES	-	657	-	1,500	1,500	100.0%		
52-73-38	SUVSWD SUBSIDY	25,440	32,485	43,093	47,232	4,139	9.6%		
TOTAL SOLID WASTE EXPENDITURES		379,223	361,157	393,169	392,470	(699)	(0.2%)		
SURPLUS/(DEFICIT)		(21,026)	24,474	-	14,699	14,699	100.0%		



Mapleton City
 FY 2015 - 2016
 Tentative Budget
 Storm Water

5/1/2015 20:22

		FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	\$ Change from	% Change from		
		Actual	Actual	Approved Budget with	Proposed	FY 2014-2015	FY 2014-2015		
		Revenue/Exp	Revenue/Exp	2/3/15 Amendments	Budget	Current Budget	Current Budget	Expenditure Justification	Explanation of Change from 2014-2015 Budget
REVENUES									
57-37-11	STORM WATER FEES	135,050	139,566	135,000	135,000	-	0.0%		
57-37-27	LAND DISTURBANCE FEE (SWIPP)	-	-	20,000	20,000	-	0.0%		
TOTAL STORM WATER REVENUES		135,050	139,566	155,000	155,000	-	0.0%		
EXPENDITURES									
57-70-11	SALARIES	-	-	14,701	14,706	5	0.0%		
57-70-13	EMPLOYEE BENEFITS	-	-	6,098	6,249	151	2.5%		
57-70-14	PROTECTIVE CLOTHING	-	943	2,000	2,000	-	0.0%		
57-70-23	TRAVEL, TRAINING, SUBSCRIPTIONS	-	1,820	2,000	2,500	500	25.0%		
57-70-25	EQUIPMENT SUPPLIES & MAINTENANCE	-	10,094	10,000	10,000	-	0.0%		
57-70-31	PROFESSIONAL AND TECHNICAL	-	1,026	2,000	2,000	-	0.0%		
57-70-32	GIS/DOCUMENTATION	-	6,482	10,000	10,000	-	0.0%		
5770NEW	SOFTWARE LICENSE	-	-	-	2,000	2,000	100.0%	Program to track storm water inspections	
57-70-50	DUMP FEE	-	-	3,000	3,000	-	0.0%		
57-70-50	SUMPS	-	679	30,000	30,000	-	0.0%		
57-70-53	DEPRECIATION	2,568	3,853	-	-	-	0.0%		
57-70-74	MATERIALS & SUPPLIES	28,805	-	10,000	10,000	-	0.0%		
57-74-50	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE REPLACEMENT)	-	-	26,495	31,201	4,706	17.8%		
57-70-90	EQUIPMENT REPAIR	-	-	-	-	-	0.0%		
TOTAL STORM WATER OPERATIONS		31,373	24,896	116,294	123,657	7,363	6.3%		
BILLING & COLLECTIONS EXPENDITURES									
57-73-20	POSTAGE - UTILITY BILLING	-	133	200	200	-	0.0%		
57-73-36	COMPUTER CHARGES	-	657	500	1,500	1,000	200.0%		
57-73-74	MATERIALS & SUPPLIES	-	1,794	2,000	1,000	(1,000)	(50.0%)		
TOTAL BILLINGS & COLLECTIONS		-	2,584	2,700	2,700	-	0.0%		
STORM WATER CAPITAL PROJECTS									
57-74-01	STORM WATER IMPROVEMENTS-PARKS	4,680	-	-	-	-	0.0%		
57-74-02	STORM WATER IMPROVEMENTS-STREETS	13,230	-	-	-	-	0.0%		
57-74-03	MASTER PLAN STUDY	-	6,575	25,000	7,500	(17,500)	(70.0%)		
TOTAL CAPITAL PROJECTS		17,910	6,575	25,000	7,500	(17,500)	(70.0%)		
TOTAL STORM WATER FUND EXPENDITURES		49,283	34,055	143,994	133,857	(10,137)	(7.0%)		
SURPLUS/(DEFICIT)		85,767	105,510	11,006	21,143	10,137	92.1%		



**Mapleton City
FY 2015 - 2016
Tentative Budget
Debt Service**

5/1/2015 20:22

		FY 2012-2013 Actual Revenue/Exp	FY 2013-2014 Actual Revenue/Exp	FY 2014-2015 Approved Budget with 2/3/15 Amendments	FY 2015-2016 Proposed Budget	\$ Change from FY 2014-2015 Current Budget	% Change from FY 2014-2015 Current Budget	Expenditure Justification	Explanation of Change from 2014-2015 Budget
31-36-10	INTEREST	108	95	-	-	-	0.0%		
31-38-33	CONTRIBUTION FROM GENERAL FUND	107,748	107,749	107,249	173,263	66,014	61.6%		
31-38-36	CONTRIBUTION FROM CAPITAL PROJECT	173,376	177,000	173,275	-	(173,275)	(100.0%)		
	TOTAL REVENUES	281,232	284,844	280,524	173,263	(107,261)	(38.2%)		
31-44-14	2004 DEBT SERVICE PRINCIPAL	96,940	100,947	105,120	-	(105,120)	(100.0%)		
31-44-24	2004 DEBT SERVICE INTEREST	10,309	6,245	2,129	-	(2,129)	(100.0%)		
	TOTAL 2004 DEBT SERVICE	107,248	107,191	107,249	-	(107,249)	(100.0%)		
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	58,275	56,263	(2,012)	(3.5%)		
31-44-90	BOND ADMINISTRATION FEES	2,500	2,500	-	2,000	2,000	100.0%		
	TOTAL 2010 DEBT SERVICE	173,875	177,500	173,275	173,263	(12)	(0.0%)		
	TOTAL - DEBT SERVICE	109	153	-	-	-	0.0%		