

City Council Staff Report

May 4, 2016

Prepared by:

Debbie Sanchez

Public Hearing:

Yes

REQUEST

- Discuss and approve the Fiscal Year 2016-2017 Tentative budget.
- Set a public hearing for August 17, 2016 at 7:00 p.m. to hear public comments and adopt the Certified Tax Rate.
- Set a public hearing for August 17, 2016 at 7:30 p.m. to hear public comments and adopt the Fiscal Year 2016-2017 final budget.

DISCUSSION

Please review the attached Fiscal Year 2016-2017 Tentative Budget and Summary Budget Overview.

The city will be going through the Truth in Taxation process this year. As such the final budget will not be adopted until August 17th. The TNT process was discussed with Council at the April 20th Council meeting. We can discuss the process further if the Council prefers.

In Summary

- The General Fund is a balanced budget at \$4,717,987. An appropriation of \$50,994 will be used from the GF reserves to balance the budget.
- The CIP Fund is a balanced budget at \$562,376
- Due to depreciation the Water Fund reflects a shortfall of (\$463,550)
- Due to depreciation the Sewer Fund reflects a shortfall of (\$668,623)
- Due to depreciation the Pressurized Irrigation reflects a shortfall of (\$80,031)
- The Solid Waste Fund shows a projected balance of \$18,686
- The Storm Water Fund reflects a shortfall of (\$36,457)

RECOMMENATION

- Move to approve the fiscal year 2016-2017 tentative budget.
- Move to set a public hearing on August 17, 2016 to take public comments and adopt the Certified Tax Rate.
- Move to set a public hearing for August 17, 2016 at 7:30 p.m. to hear public comments and adopt the Fiscal Year 2016-2017 final budget.



FY 2016-2017 Tentative Budget Overview

Revenues

- Overall revenues, not including Transfers & Appropriations, are up \$101,134 or 2.4%. The revenue line items with changes from last year to this year are as follows:

	<u>\$ Change</u>	<u>% Change</u>	
<u>TAX & FRANCHISE FEE REVENUES</u>			
CURRENT YEAR PROPERTY TAXES	50,000	3.4%	Preliminary Estimate prior to TNT
GREENBELT ROLLBACK TAXES	10,000	66.7%	Based on actual trend increase
FEE IN LIEU OF VEHICLE FEE	(10,000)	(6.9%)	Revenue usually lower in odd years
SALES AND USE TAXES	36,600	3.9%	Overall increase in Statewide Pool
COMCAST FRANCHISE FEES	3,000	7.5%	Based on actual trend increase
QUESTAR ENERGY TAX	11,000	8.8%	Based on actual trend increase
SUBTOTAL - TAX & FRANCHISE FEES	100,600	3.1%	
<u>LICENSE AND PERMIT REVENUES</u>			
BUSINESS LICENSES & PERMITS	1,000	5.0%	Projected growth
BUILDING CONSTRUCTION PERMITS	10,000	4.3%	Projected growth
PLAN CHECK FEE	18,000	33.3%	Projected growth
ACCESSORY APARTMENT PERMIT	5,000	33.3%	Based on actual trend increase
SUBTOTAL - LICENSE & PERMIT	34,000	10.4%	
<u>CHARGES FOR SERVICES</u>			
PLAN COMM, BOA, FILING FEES	1,000	6.7%	
GENERAL POLICE SERVICES	(300)	(30.0%)	
TRAFFIC SCHOOL FEES	(1,000)	(18.2%)	
SUBTOTAL - CHARGES FOR SERVICES	(300)	(0.5%)	
<u>COURT FINES</u>			
COURT FINES/NO SURCHARGE	(15,000)	(21.4%)	Lower fines being imposed
<u>FEES FOR SPECIAL & MISCELLANEOUS</u>			
DONATIONS - JULY 24 TH ACTIVITIES	2,000	100.0%	Independent donations
MOONLIGHT HALF MARATHON	(10,000)	(66.7%)	Based on current year actual & competing events
FRIENDS OF THE LIBRARY/DONATIONS	400	80.0%	Independent donations
SUNDRY	(2,500)	(33.3%)	Based on current year actual
RECYCLING	(1,500)	(100.0%)	Recycling discontinued
AMBULANCE PAYMENTS	10,000	15.4%	Based on current year actual
SUBTOTAL - FEES FOR SERVICES	(1,600)	(1.1%)	
<u>INTERGOVERNMENTAL REVENUES</u>			
COUNTY FIRE	(2,644)	(58.8%)	Based on # of Parcels & # of calls responded to
PROSECUTOR SPLIT	500	100.0%	
POLICE O/T REIMBURSEMENTS	(5,700)	(79.2%)	These figures may change throughout the year if applications are made for the grant and if the grant is awarded during the fiscal year.
JUSTICE COURT GRANT	(1,000)	(100.0%)	
STATE LIQUOR ALLOTMENT	(1,300)	(22.8%)	
AMBULANCE GRANTS	(2,100)	(100.0%)	
RECREATION & PARKS GRANTS	(4,822)	(100.0%)	
FD GRANT REVENUE	(500)	(100.0%)	
PUB SAFETY-CCJJAG GRANT-SEAT BELT	1,000	100.0%	
SUBTOTAL - INTERGOVERNMENT	(16,566)	(4.8%)	
TOTAL - GF REVENUE CHANGES	101,134	2.4%	
<u>TRANSFERS, RESERVES, ETC.</u>			
UTILIZE STREET LIGHTING RESERVES	(25,000)	(41.7%)	Not as much needed to cover installations
UTILIZE CLASS 'C' ROAD FUND RSRV	161,000	100.0%	For additional \$200,000 in road improvements
XFERS GF/EF FOR UTILITY USAGE	81,000	100.0%	Utilities that City does not charge itself to use
XFER FROM WTR FUND FOR STREETS	(200,000)	(100.0%)	One time transfer last year for road improvements
XFER FROM WTR FUND - SPRINKLERS	10,000	100.0%	For lawn areas around City buildings
APPROPRIATION FROM GF BALANCE	(60,711)	(54.3%)	This may change depending on TNT
SUBTOTAL - TRANSFERS, ETC	(33,711)	(9.1%)	
OVERALL - GF REVENUE & APPROPRIATION CHANGES	67,423	1.4%	

Budget Highlights

Property Tax Truth in Taxation

The city will be going through the Truth in Taxation process this year. As such the final budget will not be adopted until August 17th. The TNT process was discussed with Council at the April 20th Council meeting. A copy of that memo has been attached.

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 operating costs, excluding depreciation, 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

This year is the first year since 2009 that depreciation has been budgeted in the Enterprise Funds (Water, Sewer, PI, and Storm Water). As the budget shows the result has been shortfalls in all of these funds. We will need to monitor these funds closely to see if rates need to be evaluated. We cannot continue appropriating reserves to cover the shortfall. This creates problems for the future in that we are not setting aside funds for future capital projects or expansion.

Personnel and Wages

- This budget includes a 3% Merit increase plus a few salary inequity corrections.
- The contribution rates to Utah Retirement Systems for all Tier 1 and Tier 2 employees remained the same.
- The PEHP Health plan increased from \$507,939 to \$531,306 or 4.6%, while the dental plan remained the same at \$39,427.
- This year we will appropriate approximately \$50,994 from the General Fund Reserve Balance. This is subject to change as revenues come in and we monitor expenditures throughout the year. Over the past 2 years the City has received more revenues than it has paid out in expenditures. The result has been that we have added to the general fund balance.

Fund Budgets

- The General Fund is a balanced budget. Total revenues and expenditures including transfers and appropriations equal \$4,717,987. This is slightly up 1.4% or \$67,423 from the current budget of \$4,650,564.
- Final payment on the 2004 Real Property Lease with Zions was 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.
- The Capital Project Fund is a balanced budget. Total resources and expenditures including transfers equal \$562,376. This is up \$10,423 or 1.9% from the current budget of \$551,953. Expenditures total \$383,376. Public Safety Impact Fees of approximately \$19,000 and Park Impact Fees of approximately \$160,000 estimated to be collected but not used will be set aside in their respective reserve accounts.

- Projected revenues for Culinary Water, excluding Impact Fees total \$1,848,735. Of that \$1,644,942 is projected to come from water usage. This is subject to change as we monitor the monthly usage of our citizens. Expenditures total \$2,312,285. This year we are budgeting \$515,000 for depreciation. As a result the Water Fund has a **shortfall** of approximately **\$463,550** which we are budgeting to come from the Water Fund reserves.
- We project \$140,000 in Water Impact Fee revenue of which \$75,000 will be used for the Berry Spring Development. The remaining \$65,000 will be set aside in the Water Impact Fee reserve account. With the impact fees and reserves, overall Water Fund revenues and expenditures total \$2,452,285.
- Projected revenues for Pressurized Irrigation – including connection fees and interest, but excluding Impact Fees, total \$630,900. This too is subject to change as we monitor the monthly usage of our citizens. Budgeted expenditures total \$710,931. This year we are budgeting \$320,000 for depreciation. As a result the PI Fund has a **shortfall** of approximately **\$80,031** which we are budgeting to come from the PI Fund reserves.
- We project \$57,000 in PI Impact Fee revenue of which \$50,000 will be used for water service lateral & meters. The remaining \$7,000 will be set aside in the PI Impact Fee reserve account. With the impact fees and reserves, overall PI Fund revenues and expenditures total \$767,931.
- Projected revenues, excluding Impact Fees, for the Sewer Fund total \$1,146,000 and expenditures total \$1,814,623 including \$630,000 for depreciation. As a result the Sewer Fund has a shortfall of **\$668,623** which will require an appropriation from the Sewer Fund Reserves.
- We project \$84,000 in Sewer Impact Fee revenue of which \$48,000 will be used for the SUVMWA Project. The remaining \$36,000 will go into the Sewer Impact Fee reserves. With the impact fees and reserves, overall revenues and expenditures total \$1,898,623.
- The Solid Waste Fund is a balanced budget. Revenues total \$414,000 and expenditures total \$395,314. The remaining \$18,686 which will go back into the Solid Waste Fund balance.
- Projected revenues for the Storm Water Fund total \$165,500 and expenditures total \$201,957 including \$5,000 for depreciation. As a result the Storm Water Fund has a shortfall of **\$36,457** which will require an appropriation from the Storm Water Fund Reserves.

Projected Capital Projects and Equipment for Council Approval

General Capital Improvement Fund

- Mapleton Lateral Parkway Trail – \$40,000

Water Fund

- Well Repairs – \$30,000
- GIS System – \$15,000
- Water Line Replacement – \$300,000
- 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 – \$30,000

Vehicle Replacement

Staff has been working on a new vehicle replacement plan. This year we have increased the vehicle replacement budget from \$280,247 to \$328,376. This is an increase of \$48,129 or 17.2%. The following allocations have been made to each department:

- Administration - \$3,875
- Police – \$40,038
- Fire – \$66,713
- Ambulance – \$28,500
- Parks – \$14,250
- Streets – \$35,000
- Water – \$35,000
- Sewer – \$35,000
- Storm Water – \$35,000
- Pressurized Irrigation – \$35,000

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

This completes the overview of the FY16-17 Tentative Budget. Please let me know if you have any questions.

Respectfully Submitted,
Debbie Sanchez
Finance Director



Mapleton City
Tentative Budget
FY 2016 - 2017
May 4, 2016



**Mapleton City
FY 2016 - 2017
Tentative Budget
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**Mapleton City
FY 2016 - 2017
Tentative Budget
General Fund Summary**

	<u>FY 2013-2014 Actual Expenditures</u>	<u>FY 2014-2015 Actual Expenditures</u>	<u>FY 2015-2016 Approved Budget</u>	<u>FY 2015-2016 Amended 2/3/16 Current Budget</u>	<u>FY 2015-2016 Amended Budget</u>	<u>FY 2016-2017 Proposed Budget</u>	<u>\$ Change from FY 2015-2016 Current Budget</u>	<u>% Change from FY 2015-2016 Current Budget</u>
General Fund Departments								
Legislature	143,668	161,467	167,762	-	167,762	172,031	4,269	2.5%
Administration	507,508	534,473	580,295	-	580,295	580,937	642	0.1%
Finance	165,540	158,301	164,046	-	164,046	168,697	4,651	2.8%
Court	125,300	127,510	129,459	1,000	130,459	135,163	4,704	3.6%
Community Development	308,878	342,782	374,048	-	374,048	395,278	21,230	5.7%
Police	1,042,089	1,017,336	1,080,410	-	1,080,410	1,107,373	26,964	2.5%
Fire	84,814	102,169	101,377	500	101,877	113,194	11,318	11.1%
Ambulance	130,187	193,710	146,854	2,100	148,954	156,503	7,549	5.1%
Streets	411,086	403,032	466,106	200,000	666,106	713,656	47,550	7.1%
Parks	347,989	444,605	421,456	-	421,456	484,178	62,722	14.9%
Recreation	239,446	226,078	242,437	-	242,437	253,658	11,221	4.6%
Museum	1,060	2,802	3,600	-	3,600	3,600	-	0.0%
Library	37,132	39,499	42,381	-	42,381	42,381	(0)	(0.0%)
Community Contributions	5,466	10,936	15,250	-	15,250	14,700	(550)	(3.6%)
Transfers & Reserves	716,001	276,496	399,779	111,705	511,484	376,639	(134,845)	(26.4%)
Total General Fund Expenditures	4,266,163	4,041,195	4,335,259	315,305	4,650,564	4,717,987	67,423	1.4%
Total General Fund Revenues	4,393,825	4,465,398	4,335,259	315,305	4,650,564	4,717,987	67,423	1.4%
Surplus/(Deficit)	127,661	424,203	-	-	-	-	0	



**Mapleton City
FY 2016 - 2017
Tentative Budget
General Fund Revenues**

	FY 2013-2014 Actual Revenues	FY 2014-2015 Actual Revenues	FY 2015-2016 Approved Budget	FY 2015-2016 Amended 2/3/16 Current Budget	FY 2015-2016 Amended Budget	FY 2016-2017 Proposed Budget	\$ Change from FY 2015-2016 Current Budget	% Change from FY 2015-2016 Current Budget
<u>TAX & FRANCHISE FEE REVENUES</u>								
10-31-10	1,442,677	1,452,747	1,453,787	-	1,453,787	1,503,787	50,000	3.4%
10-31-20	126,808	122,224	125,000	-	125,000	125,000	-	0.0%
10-31-21	36,353	31,410	15,000	-	15,000	25,000	10,000	66.7%
10-31-25	143,918	137,754	145,000	-	145,000	135,000	(10,000)	(6.9%)
10-31-30	863,757	941,452	948,400	-	948,400	985,000	36,600	3.9%
10-31-40	37,806	29,385	40,000	-	40,000	43,000	3,000	7.5%
10-31-41	96,477	84,496	85,000	-	85,000	85,000	-	0.0%
10-31-42	255,951	261,042	255,000	-	255,000	255,000	-	0.0%
10-31-43	147,906	138,280	125,000	-	125,000	136,000	11,000	8.8%
10-31-44	3,491	3,018	3,000	-	3,000	3,000	-	0.0%
	3,155,146	3,201,808	3,195,187	-	3,195,187	3,295,787	100,600	3.1%
<u>LICENSE AND PERMIT REVENUES</u>								
10-32-10	20,976	21,000	20,000	-	20,000	21,000	1,000	5.0%
10-32-21	198,351	210,153	235,000	-	235,000	245,000	10,000	4.3%
10-32-22	120,755	107,485	54,000	-	54,000	72,000	18,000	33.3%
10-32-23	1,320	2,365	1,500	-	1,500	1,500	-	0.0%
10-32-24	14,953	20,072	15,000	-	15,000	20,000	5,000	33.3%
10-32-25	620	1,136	650	-	650	650	-	0.0%
10-32-27	19,410	-	-	-	-	-	-	0.0%
	376,385	362,212	326,150	-	326,150	360,150	34,000	10.4%
10-33-64	5,827	-	-	-	-	-	-	0.0%
10-33-65	26,527	25,087	34,000	-	34,000	26,000	(8,000)	(23.5%)
10-33-66	7,199	6,862	8,700	-	8,700	7,000	(1,700)	(19.5%)
10-33-67	19,575	20,695	12,000	-	12,000	20,000	8,000	66.7%
10-33-68	940	-	750	-	750	-	(750)	(100.0%)
10-33-69	5,370	5,548	6,000	-	6,000	5,400	(600)	(10.0%)
10-33-70	21,000	24,577	32,500	-	32,500	23,000	(9,500)	(29.2%)
10-33-72	4,288	6,007	4,500	-	4,500	5,000	500	11.1%
10-33-73	782	1,036	1,700	-	1,700	900	(800)	(47.1%)
10-33-76	6,314	3,586	2,500	-	2,500	2,500	-	0.0%
10-33-77	3,540	5,924	2,500	-	2,500	4,500	2,000	80.0%
10-33-78	1,856	365	1,300	-	1,300	400	(900)	(69.2%)
10-33-79	-	-	2,400	-	2,400	-	(2,400)	(100.0%)
10-33-81	6,710	9,863	3,500	-	3,500	11,000	7,500	214.3%
10-33-82	6,683	10	13,850	-	13,850	20,800	6,950	50.2%
10-33-84	1,020	2,544	2,300	-	2,300	2,300	-	0.0%
10-33-86	1,740	780	700	-	700	700	-	0.0%
10-33-88	2,947	3,000	3,300	-	3,300	3,000	(300)	(9.1%)
10-33-90	-	1,222	1,200	-	1,200	1,200	-	0.0%
10-33-91	11,814	8,550	6,300	-	6,300	6,300	-	0.0%
10-33-84	134,133	125,657	140,000	-	140,000	140,000	-	0.0%
<u>CHARGES FOR SERVICES</u>								
10-34-13	63,896	15,096	15,000	-	15,000	16,000	1,000	6.7%
10-34-16	780	535	1,000	-	1,000	700	(300)	(30.0%)
10-34-65	-	660	-	-	-	-	-	0.0%
10-34-74	17,180	23,292	14,000	-	14,000	14,000	-	0.0%
10-34-77	3,190	3,180	5,500	-	5,500	4,500	(1,000)	(18.2%)
10-34-81	21,850	33,059	22,000	-	22,000	22,000	-	0.0%
10-34-83	-	-	-	-	-	-	-	0.0%
	106,896	75,822	57,500	-	57,500	57,200	(300)	(0.5%)



**Mapleton City
FY 2016 - 2017
Tentative Budget
General Fund Revenues**

	FY 2013-2014 Actual Revenues	FY 2014-2015 Actual Revenues	FY 2015-2016 Approved Budget	FY 2015-2016 Amended 2/3/16 Current Budget	FY 2015-2016 Amended Budget	FY 2016-2017 Proposed Budget	\$ Change from FY 2015-2016 Current Budget	% Change from FY 2015-2016 Current Budget
COURT FINES								
10-35-11 COURT FINES/NO SURCHARGE	94,686	70,052	70,000	-	70,000	55,000	(15,000)	(21.4%)
FEEES FOR SPECIAL & MISCELLANEOUS								
10-36-10 INTEREST EARNINGS	21,684	25,223	20,000	-	20,000	20,000	-	0.0%
10-36-11 ROAD EXTENSIONS/SIGNAGE	-	900	-	-	-	-	-	0.0%
10-36-12 STREET LIGHT EXTENSIONS	25,650	22,950	25,000	-	25,000	25,000	-	0.0%
10-36-13 ENGINEERING INSPECTION FEES	9,680	9,580	10,000	-	10,000	10,000	-	0.0%
10-36-15 SENIORS HUMANITARIAN FUNDRAISER	1,195	448	1,000	-	1,000	1,000	-	0.0%
10-36-17 CITY YOUTH COUNCIL	-	-	-	-	-	-	-	0.0%
10-36-18 DONATIONS - SHOP W/COP	-	-	-	-	-	-	-	0.0%
10-36-25 DONATIONS - JULY 24TH ACTIVITIES	3,600	3,225	-	-	-	2,000	2,000	100.0%
10-36-65 MOONLIGHT HALF MARATHON	23,863	9,391	15,000	-	15,000	5,000	(10,000)	(66.7%)
10-36-69 FRIENDS OF THE LIBRARY/DONATIONS	930	1,679	500	-	500	900	400	80.0%
10-36-70 LITERACY CNTR DONATIONS/GRANTS	359	231	200	-	200	200	-	0.0%
10-36-90 SUNDRY	5,219	7,507	7,500	-	7,500	5,000	(2,500)	(33.3%)
10-36-91 RECYCLING	1,366	801	1,500	-	1,500	-	(1,500)	(100.0%)
10-36-97 AMBULANCE PAYMENTS	75,455	83,465	65,000	-	65,000	75,000	10,000	15.4%
SUBTOTAL - FEES FOR SERVICES	169,001	165,401	145,700	-	145,700	144,100	(1,600)	(1.1%)
INTERGOVERNMENTAL REVENUES								
10-37-12 COUNTY FIRE	7,203	6,240	4,500	-	4,500	1,856	(2,644)	(58.8%)
10-37-14 WITNESS FEES	167	56	-	-	-	-	-	0.0%
10-37-16 PROSECUTOR SPLIT	1,410	2,137	500	-	500	1,000	500	100.0%
10-37-18 POLICE O/T REIMBURSEMENTS	9,217	11,716	7,200	-	7,200	1,500	(5,700)	(79.2%)
10-37-20 JUSTICE COURT TECH, SEC, & TRAIN (JCTST) GRANT	-	-	-	1,000	1,000	-	(1,000)	(100.0%)
10-37-56 CLASS "C" ROAD FUND ALLOTMENT	309,434	326,207	318,000	-	318,000	318,000	-	0.0%
10-37-58 STATE LIQUOR ALLOTMENT	5,370	5,894	5,700	-	5,700	4,400	(1,300)	(22.8%)
10-37-60 AMBULANCE GRANTS	6,396	-	-	2,100	2,100	-	(2,100)	(100.0%)
10-37-61 RECREATION & PARKS GRANTS	9,485	4,792	4,822	-	4,822	-	(4,822)	(100.0%)
10-37-63 FD GRANT REVENUE	500	16,000	-	500	500	-	(500)	(100.0%)
10-37-71 PUBLIC SAFETY - CCJAG GRANT	8,396	10,989	-	-	-	1,000	1,000	100.0%
SUBTOTAL - INTERGOVERNMENT	357,578	384,030	340,722	3,600	344,322	327,756	(16,566)	(4.8%)
TRANSFERS, RESERVES, ETC.								
10-38-53 UTILIZE STREET LIGHTING RESERVES	-	-	60,000	-	60,000	35,000	(25,000)	(41.7%)
10-38-52 UTILIZE CLASS C ROAD FUND RESER	-	-	-	-	-	161,000	161,000	100.0%
10-38-80 OPERATING XFERS BETWEEN GF & EF'S/UTILITY USAGE	-	80,415	-	-	-	81,000	81,000	100.0%
10-38-91 TRANSFER FROM WATER FUND FOR STREETS	-	-	-	200,000	200,000	-	(200,000)	(100.0%)
10-38-91 TRANSFER FROM WATER FOR SPRINKLING SYSTEM	-	-	-	-	-	10,000	10,000	100.0%
10-38-92 UTILIZE PARK IMPACT RESERVES	-	-	-	-	-	-	-	0.0%
SUBTOTAL - TRANSFERS, ETC	-	80,415	60,000	200,000	260,000	287,000	27,000	10.4%
10-38-90 APPROPRIATION FROM GF BALANCE	-	-	-	111,705	111,705	50,994	(60,711)	(54.3%)
TOTAL - GENERAL FUND REVENUES	4,393,825	4,465,398	4,335,259	315,305	4,650,564	4,717,987	67,423	1.4%



Mapleton City
FY 2016 - 2017
Tentative Budget
Legislature

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		FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2015-2016	FY 2015-2016	FY 2016-2017	\$ Change from	% Change from
		Actual	Actual	Approved	Amended 2/3/16	Amended	Proposed	FY 2015-2016	FY 2015-2016
		Expenditures	Expenditures	Budget	Current Budget	Budget	Budget	Current Budget	Current Budget
10-43-12	MAYOR/COUNCIL SALARIES	58,790	54,950	55,386	-	55,386	55,929	543	1.0%
10-43-13	MAYOR/COUNCIL BENEFITS	71,691	95,056	97,976	-	97,976	101,702	3,726	3.8%
10-43-14	MISC. EXPENSES	1,354	-	100	-	100	100	-	0.0%
10-43-21	SUBSCRIPTIONS AND MEMBERSHIPS	9,992	11,039	11,500	-	11,500	11,500	-	0.0%
10-43-23	TRAVEL AND TRAINING	1,085	2	2,000	-	2,000	2,000	-	0.0%
10-43-28	TELEPHONE	756	420	800	-	800	800	-	0.0%
TOTAL - LEGISLATURE		143,668	161,467	167,762	-	167,762	172,031	4,269	2.5%



**Mapleton City
FY 2016 - 2017
Tentative Budget
Administration**

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		FY 2013-2014 Actual Expenditures	FY 2014-2015 Actual Expenditures	FY 2015-2016 Approved Budget	FY 2015-2016 Amended 2/3/16 Current Budget	FY 2015-2016 Amended Budget	FY 2016-2017 Proposed Budget	\$ Change from FY 2015-2016 Current Budget	% Change from FY 2015-2016 Current Budget
10-44-11	SALARIES AND WAGES	152,429	154,037	161,694	-	161,694	165,363	3,669	2.3%
10-44-13	EMPLOYEE BENEFITS	64,598	69,709	74,107	-	74,107	75,580	1,473	2.0%
10-44-14	MISC. EXPENSES	4,190	4,200	4,200	-	4,200	4,200	-	0.0%
10-44-15	HRPR ACTIVITIES	13,512	13,332	15,500	-	15,500	15,500	-	0.0%
10-44-19	EDUCATION	-	7,404	7,500	-	7,500	-	(7,500)	(100.0%)
10-44-20	POSTAGE	2,105	2,000	1,800	-	1,800	1,800	-	0.0%
10-44-21	SUBSCRIPTIONS AND MEMBERSHIPS	375	775	750	-	750	750	-	0.0%
10-44-22	PUBLIC NOTICES	1,227	527	1,500	-	1,500	1,500	-	0.0%
10-44-23	TRAVEL AND TRAINING	2,078	2,304	2,000	-	2,000	2,000	-	0.0%
10-44-24	OFFICE SUPPLIES & EXPENSES	1,894	2,132	2,500	-	2,500	2,500	-	0.0%
10-44-25	EQUIPMENT, SUPPLIES & MAINTENANCE	3,362	4,690	5,000	-	5,000	5,000	-	0.0%
10-44-26	BUILDING & GROUNDS	15,940	17,657	18,200	-	18,200	18,200	-	0.0%
10-44-27	UTILITIES	22,754	26,520	20,000	-	20,000	25,000	5,000	25.0%
10-44-28	TELEPHONE	11,241	8,668	7,500	-	7,500	7,500	-	0.0%
10-44-33	ATTORNEY FEES - GENERAL	59,519	67,665	75,000	-	75,000	75,000	-	0.0%
10-44-35	PROFESSIONAL AND TECHNICAL	5,400	3,403	5,000	-	5,000	5,000	-	0.0%
10-44-36	COMPUTER CHARGES	1,762	4,717	2,000	-	2,000	2,000	-	0.0%
10-44-37	WEBSITE MAINTENANCE	2,000	1,750	2,000	-	2,000	-	(2,000)	(100.0%)
10-44-38	CUSTODIAL SERVICE	10,084	9,984	12,000	-	12,000	12,000	-	0.0%
10-44-46	VEHICLES - MAINTENANCE & REPAIR	336	1,273	1,500	-	1,500	1,500	-	0.0%
10-44-47	VEHICLES - FUEL	(91)	200	750	-	750	750	-	0.0%
10-44-51	INSURANCE	80,900	87,969	90,000	-	90,000	90,000	-	0.0%
10-44-60	CODIFY CODES	6,199	2,865	5,000	-	5,000	5,000	-	0.0%
10-44-62	MISCELLANEOUS/ 24TH	29,841	35,520	32,400	-	32,400	32,400	-	0.0%
10-44-63	CITY ELECTIONS	2,854	-	6,500	-	6,500	6,500	-	0.0%
10-44-64	WELLNESS PROGRAM	-	-	1,000	-	1,000	1,000	-	0.0%
10-44-65	EMERGENCY COMMUNICATIONS CERT	340	789	2,394	-	2,394	2,394	-	0.0%
10-44-67	NEWSLETTER - PRINTING & POSTAGE	2,327	2,094	2,500	-	2,500	2,500	-	0.0%
10-44-76	COMPUTER HARDWARE & SOFTWARE	10,331	2,291	20,000	-	20,000	20,000	-	0.0%
TOTAL - ADMINISTRATION		507,508	534,473	580,295	-	580,295	580,937	642	0.1%



**Mapleton City
FY 2016 - 2017
Tentative Budget
Finance**

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		FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2015-2016	FY 2015-2016	FY 2016-2017	\$ Change from	% Change from
		Actual	Actual	Approved	Amended 2/3/16	Amended	Proposed	FY 2015-2016	FY 2015-2016
		Expenditures	Expenditures	Budget	Current Budget	Budget	Budget	Current Budget	Current Budget
10-45-11	SALARIES AND WAGES	106,763	98,431	99,312	-	99,312	102,288	2,975	3.0%
10-45-13	EMPLOYEE BENEFITS	32,920	30,757	31,484	-	31,484	33,159	1,676	5.3%
10-45-14	MISC. EXPENSES	1,055	155	1,500	-	1,500	1,500	-	0.0%
10-45-20	POSTAGE	1,750	2,000	2,000	-	2,000	2,000	-	0.0%
10-45-21	SUBSCRIPTIONS AND MEMBERSHIPS	125	170	200	-	200	200	-	0.0%
10-45-23	TRAVEL AND TRAINING	1,690	1,525	3,950	-	3,950	3,950	-	0.0%
10-45-24	OFFICE SUPPLIES & EXPENSES	1,653	3,123	3,600	-	3,600	3,600	-	0.0%
10-45-25	EQUIPMENT, SUPPLIES & MAINTENANCE	1,305	758	2,000	-	2,000	2,000	-	0.0%
10-45-28	TELEPHONE	420	-	-	-	-	-	-	0.0%
10-45-34	AUDITOR FEES	10,300	10,000	10,000	-	10,000	10,000	-	0.0%
10-45-35	PROFESSIONAL AND TECHNICAL	2,550	4,750	5,000	-	5,000	5,000	-	0.0%
10-45-36	COMPUTER CHARGES	5,008	6,632	5,000	-	5,000	5,000	-	0.0%
10-45-74	FRONT OFFICE REMODEL	-	-	-	-	-	-	-	0.0%
TOTAL - FINANCE		165,540	158,301	164,046	-	164,046	168,697	4,651	2.8%



**Mapleton City
FY 2016 - 2017
Tentative Budget
Court**

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		FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2015-2016	FY 2015-2016	FY 2016-2017	\$ Change from	% Change from
		Actual	Actual	Approved	Amended 2/3/16	Amended	Proposed	FY 2015-2016	FY 2015-2016
		Expenditures	Expenditures	Budget	Current Budget	Budget	Budget	Current Budget	Current Budget
10-42-11	SALARIES	38,988	39,811	39,455	-	39,455	42,261	2,806	7.1%
10-42-12	CONTRACTED JUDICIAL SERVICES	18,767	18,767	20,000	-	20,000	20,000	-	0.0%
10-42-13	EMPLOYEE BENEFITS	9,165	9,918	10,504	-	10,504	11,402	899	8.6%
10-42-23	TRAVEL/TRAINING	183	277	750	-	750	750	-	0.0%
10-42-24	OFFICE SUPPLIES & EXPENSES	1,292	946	1,700	-	1,700	1,700	-	0.0%
10-42-31	PROFESSIONAL & TECHNICAL	291	803	750	-	750	1,750	1,000	133.3%
10-42-33	ATTORNEY FEES - DEFENSE	13,902	14,004	16,000	-	16,000	16,000	-	0.0%
10-42-34	ATTORNEY FEES -PROSECUTOR	39,055	36,000	36,000	-	36,000	36,000	-	0.0%
10-42-36	COMPUTER CHARGES	0	90	0	-	-	-	-	0.0%
10-42-37	CONTRACTUAL BAILIFF	3,180	2,862	3,500	-	3,500	3,500	-	0.0%
10-42-40	WITNESS FEES	56	111	400	-	400	400	-	0.0%
10-42-41	JURY FEES	421	425	400	-	400	400	-	0.0%
10-42-55	GRANT EXPENDITURE	-	3,495	-	1,000	1,000	1,000	-	0.0%
TOTAL - COURT		125,300	127,510	129,459	1,000	130,459	135,163	4,704	3.6%



**Mapleton City
FY 2016 - 2017
Tentative Budget
Community Development**

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		FY 2013-2014 Actual Expenditures	FY 2014-2015 Actual Expenditures	FY 2015-2016 Approved Budget	FY 2015-2016 Amended 2/3/16 Current Budget	FY 2015-2016 Amended Budget	FY 2016-2017 Proposed Budget	\$ Change from FY 2015-2016 Current Budget	% Change from FY 2015-2016 Current Budget
10-52-11	SALARIES AND WAGES	190,351	212,450	223,736	-	223,736	232,134	8,398	3.8%
10-52-13	EMPLOYEE BENEFITS	95,902	112,488	120,571	-	120,571	125,643	5,072	4.2%
10-52-17	OVERTIME	3,703	73	-	-	-	1,000	1,000	100.0%
10-52-21	SUBSCRIPTIONS AND MEMBERSHIPS	653	875	800	-	800	800	-	0.0%
10-52-22	PUBLIC NOTICES	1,193	1,535	1,850	-	1,850	1,850	-	0.0%
10-52-23	TRAVEL/TRAINING	1,233	1,585	3,000	-	3,000	3,000	-	0.0%
10-52-24	OFFICE SUPPLIES	1,268	1,225	1,850	-	1,850	1,850	-	0.0%
10-52-25	EQUIPMENT, SUPPLIES & MAINTENANCE	4,788	1,891	6,150	-	6,150	6,150	-	0.0%
10-52-28	TELEPHONE	1,362	1,257	1,500	-	1,500	1,500	-	0.0%
10-52-35	PROFESSIONAL AND TECHNICAL	-	-	1,000	-	1,000	-	(1,000)	(100.0%)
10-52-36	COMPUTER SUPPORT	1,329	2,185	4,800	-	4,800	10,000	5,200	108.3%
10-52-38	BUILDING INSPECTION FEES	2,376	2,080	3,840	-	3,840	6,000	2,160	56.3%
10-52-47	VEHICLES-FUEL	2,230	1,134	1,000	-	1,000	1,400	400	40.0%
10-52-51	PLANNING COMMISSION MEETINGS	-	150	150	-	150	150	-	0.0%
10-52-62	MISCELLANEOUS SERVICES	2,491	3,854	3,800	-	3,800	3,800	-	0.0%
TOTAL - COMMUNITY DEVELOPMENT		308,878	342,782	374,048	-	374,048	395,278	21,230	5.7%



**Mapleton City
FY 2016 - 2017
Tentative Budget
Police**

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	FY 2013-2014 Actual Expenditures	FY 2014-2015 Actual Expenditures	FY 2015-2016 Approved Budget	FY 2015-2016 Amended 2/3/16 Current Budget	FY 2015-2016 Amended Budget	FY 2016-2017 Proposed Budget	\$ Change from FY 2015-2016 Current Budget	% Change from FY 2015-2016 Current Budget						
10-54-11	SALARIES	448,640	450,866	472,366	-	472,366	482,720	10,354	2.2%					
10-54-12	PART TIME/RESERVE OFFICERS	5,159	9,136	8,000	-	8,000	8,000	-	0.0%					
10-54-10	COURT BAILIFF	-	-	-	-	-	-	-	0.0%					
10-54-13	EMPLOYEE BENEFITS	315,917	311,873	314,826	-	314,826	324,286	9,461	3.0%					
10-54-14	UNIFORM CLEANING ALLOWANCE	1,000	1,000	1,000	-	1,000	1,000	-	0.0%					
10-54-15	REIMBURSABLE OVERTIME	10,487	8,438	5,000	-	5,000	5,000	-	0.0%					
10-54-17	REGULAR OVERTIME	1,560	4,548	5,000	-	5,000	5,000	-	0.0%					
10-54-18	UNIFORMS	3,686	3,411	4,000	-	4,000	4,000	-	0.0%					
10-54-19	HOLIDAY OVERTIME	12,842	12,916	15,000	-	15,000	15,000	-	0.0%					
10-54-20	FIREARMS & AMMUNITION	7,482	2,825	3,000	-	3,000	3,000	-	0.0%					
10-54-21	SUBSCRIPTIONS & MEMBERSHIPS	2,124	174	2,124	-	2,124	1,000	(1,124)	(52.9%)					
10-54-23	TRAVEL	2,137	610	2,000	-	2,000	2,000	-	0.0%					
10-54-24	OFFICE EXPENSE & SUPPLIES	1,835	1,931	2,500	-	2,500	2,500	-	0.0%					
10-54-25	EQUIPMENT, SUPPLIES & MAINTENA	8,220	5,011	5,000	-	5,000	5,000	-	0.0%					
10-54-26	BUILDINGS AND GROUNDS	3,009	6,045	3,500	-	3,500	3,500	-	0.0%					
10-54-27	UTILITIES	21,087	24,554	22,000	-	22,000	26,500	4,500	20.5%					
10-54-28	TELEPHONE	11,259	8,753	10,500	-	10,500	10,500	-	0.0%					
10-54-31	PROFESSIONAL SERVICES	799	1,000	1,500	-	1,500	1,500	-	0.0%					
10-54-34	DISPATCH MAINTENANCE & FEES	40,238	15,372	25,000	-	25,000	25,000	-	0.0%					
10-54-35	CONTRACTUAL SERVICES/DISPATCH	87,225	90,714	94,344	-	94,344	98,117	3,773	4.0%					
10-54-36	ANIMAL SHELTER	5,708	9,236	17,810	-	17,810	17,810	-	0.0%					
10-54-45	RADIO AND PAGER REPAIRS	-	-	2,000	-	2,000	2,000	-	0.0%					
10-54-46	VEHICLES - MAINTENANCE & REPAI	8,171	7,023	6,000	-	6,000	6,000	-	0.0%					
10-54-47	VEHICLES - FUEL	25,960	20,370	25,000	-	25,000	25,000	-	0.0%					
10-54-48	POLICE OFFICER TRAINING	2,193	2,037	4,000	-	4,000	4,000	-	0.0%					
10-54-50	D.A.R.E. ANTI-DRUG PROGRAM	403	207	1,500	-	1,500	1,500	-	0.0%					
10-54-51	LIQUOR LAW ACTIVITIES	5,670	810	5,670	-	5,670	5,670	-	0.0%					
10-54-55	POLICE GRANTS	260	7,295	7,500	-	7,500	7,500	-	0.0%					
10-54-65	SPECIAL DEPARTMENT SUPPLIES	2,443	4,178	4,000	-	4,000	4,000	-	0.0%					
10-54-66	C.E.R.T. PROGRAM	584	56	2,800	-	2,800	2,800	-	0.0%					
10-54-72	COMPUTERS	3,456	4,533	4,000	-	4,000	4,000	-	0.0%					
10-54-75	CHIEF LUNCHEON	124	-	500	-	500	500	-	0.0%					
10-54-81	DRUG TASK FORCE	2,412	2,412	2,970	-	2,970	2,970	-	0.0%					
TOTAL - POLICE							1,042,089	1,017,336	1,080,410	-	1,080,410	1,107,373	26,964	2.5%



**Mapleton City
FY 2016 - 2017
Tentative Budget
Fire**

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		FY 2013-2014 Actual Expenditures	FY 2014-2015 Actual Expenditures	FY 2015-2016 Approved Budget	FY 2015-2016 Amended 2/3/16 Current Budget	FY 2015-2016 Amended Budget	FY 2016-2017 Proposed Budget	\$ Change from FY 2015-2016 Current Budget	% Change from FY 2015-2016 Current Budget
10-55-11	SALARIES - ON CALL/CALL OUT	27,846	30,533	31,000	-	31,000	34,500	3,500	11.3%
10-55-13	EMPLOYEE BENEFITS	4,041	3,000	2,372	-	2,372	2,639	268	11.3%
10-55-18	UNIFORMS	1,818	-	2,500	-	2,500	3,000	500	20.0%
10-55-21	SUBSCRIPTIONS & MEMBERSHIPS	50	-	800	-	800	1,000	200	25.0%
10-55-23	TRAVEL	3,456	4,020	5,000	-	5,000	5,000	-	0.0%
10-55-24	OFFICE EXPENSE & SUPPLIES	1,434	956	1,500	-	1,500	1,500	-	0.0%
10-55-25	EQUIPMENT, SUPPLIES & MAINTENANCE	13,475	15,232	12,000	-	12,000	14,000	2,000	16.7%
10-55-28	TELEPHONE	713	625	615	-	615	615	-	0.0%
10-55-35	CONTRACTURAL SERVICES-DISPATCH	3,674	3,209	3,500	-	3,500	3,500	-	0.0%
10-55-45	RADIO AND PAGER REPAIRS	-	823	2,050	-	2,050	5,000	2,950	143.9%
10-55-46	VEHICLES - MAINTENANCE & REPAIR	5,120	5,303	5,000	-	5,000	5,000	-	0.0%
10-55-47	VEHICLES - FUEL	2,277	1,145	1,640	-	1,640	1,640	-	0.0%
10-55-51	FIRE PREVENTION WEEK	1,450	2,938	3,000	-	3,000	3,500	500	16.7%
10-55-61	MISCELLANEOUS	-	1,119	800	-	800	800	-	0.0%
10-55-62	TRAINING	3,446	3,857	7,500	500	8,000	8,500	500	6.3%
10-55-63	GRANT EXPENDITURES	-	17,866	-	-	-	-	-	0.0%
10-55-74	EQUIPMENT PURCHASES/INSPECTION	3,916	1,200	4,100	-	4,100	4,500	400	9.8%
10-55-75	SPECIAL DEPARTMENT EQUIPMENT	12,100	10,343	18,000	-	18,000	18,500	500	2.8%
TOTAL - FIRE		84,814	102,169	101,377	500	101,877	113,194	11,318	11.1%



**Mapleton City
FY 2016 - 2017
Tentative Budget
Ambulance**

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		FY 2013-2014 Actual Expenditures	FY 2014-2015 Actual Expenditures	FY 2015-2016 Approved Budget	FY 2015-2016 Amended 2/3/16 Current Budget	FY 2015-2016 Amended Budget	FY 2016-2017 Proposed Budget	\$ Change from FY 2015-2016 Current Budget	% Change from FY 2015-2016 Current Budget
10-58-11	SALARIES - ON CALL/CALL OUT	77,115	79,079	79,660	-	79,660	85,000	5,340	6.7%
10-58-13	BENEFITS - ON CALL/CALL OUT	6,179	6,065	6,094	-	6,094	6,503	409	6.7%
10-58-15	UNIFORMS	3,669	4,373	4,000	-	4,000	4,000	-	0.0%
10-58-18	MISC EXPENSE	1,121	1,047	1,000	-	1,000	1,000	-	0.0%
10-58-21	MEMBERSHIPS	175	175	200	-	200	200	-	0.0%
10-58-22	SUBSCRIPTIONS	162	-	100	-	100	-	(100)	(100.0%)
10-58-23	TRAVEL/PER DIEM	4,279	6,006	5,500	-	5,500	5,500	-	0.0%
10-58-24	OFFICE SUPPLIES	223	1,131	1,000	-	1,000	2,000	1,000	100.0%
10-58-25	STATE EMS VEHICLE FEES	635	260	400	-	400	400	-	0.0%
10-58-26	BUILDINGS MAINTENANCE	32	890	1,000	-	1,000	1,000	-	0.0%
10-58-28	TELEPHONE	2,717	1,551	3,500	-	3,500	3,000	(500)	(14.3%)
10-58-29	SERVICE CONTRACTS	5,495	3,762	5,400	-	5,400	5,400	-	0.0%
10-58-30	NEW HIRE TESTS	71	484	500	-	500	500	-	0.0%
10-58-31	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	0.0%
10-58-31	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	0.0%
10-58-32	RECERTIFICATIONS	70	450	500	-	500	500	-	0.0%
10-58-44	COMMUNICATION PURCHASES	-	2,000	2,500	-	2,500	3,000	500	20.0%
10-58-45	COMMUNICATIONS MAINTENANCE	-	1,292	1,000	-	1,000	1,000	-	0.0%
10-58-46	VEHICLE MAINTENANCE	466	1,538	2,000	-	2,000	2,000	-	0.0%
10-58-47	FUEL	1,025	1,100	1,500	-	1,500	1,500	-	0.0%
10-58-51	INSURANCE BILLING	8,575	6,902	6,000	(1,200)	4,800	4,800	-	0.0%
10-58-52	MEDICARE/MEDICAID PAYMENTS	-	-	-	1,200	1,200	1,200	-	0.0%
10-58-61	DISPOSABLE SUPPLIES	4,879	8,848	8,000	-	8,000	10,000	2,000	25.0%
10-58-62	TRAINING/CONF/MEETINGS	8,832	8,380	10,000	1,050	11,050	10,000	(1,050)	(9.5%)
10-58-75	COMMUNICABLE DISEASE CONTROL	-	478	500	-	500	500	-	0.0%
10-58-90	EQUIPMENT	4,061	57,340	6,000	1,050	7,050	7,000	(50)	(0.7%)
10-58-92	EMS WEEK	406	560	500	-	500	500	-	0.0%
TOTAL - AMBULANCE		130,187	193,710	146,854	2,100	148,954	156,503	7,549	5.1%



**Mapleton City
FY 2016 - 2017
Tentative Budget
Streets**

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		FY 2013-2014 Actual Expenditures	FY 2014-2015 Actual Expenditures	FY 2015-2016 Approved Budget	FY 2015-2016 Amended 2/3/16 Current Budget	FY 2015-2016 Amended Budget	FY 2016-2017 Proposed Budget	\$ Change from FY 2015-2016 Current Budget	% Change from FY 2015-2016 Current Budget
10-60-11	SALARIES	57,458	59,377	58,401	-	58,401	58,323	(79)	(0.1%)
10-60-13	EMPLOYEE BENEFITS	27,026	29,601	30,941	-	30,941	31,134	192	0.6%
10-60-14	PROTECTIVE CLOTHING	1,358	1,793	1,700	-	1,700	1,700	-	0.0%
10-60-17	OVERTIME/ON CALL	795	447	3,063	-	3,063	1,000	(2,063)	(67.4%)
10-60-23	TRAVEL & TRAINING	777	1,368	1,000	-	1,000	1,000	-	0.0%
10-60-25	EQUIPMENT, SUPPLIES & MAINTENANCE	1,724	3,083	4,000	-	4,000	3,000	(1,000)	(25.0%)
10-60-26	BUILDING & GROUNDS	914	914	2,500	-	2,500	2,500	-	0.0%
10-60-27	UTILITIES	3,751	7,811	4,500	-	4,500	9,000	4,500	100.0%
10-60-28	TELEPHONE	3,539	3,331	4,000	-	4,000	5,000	1,000	25.0%
10-60-29	ELECTRICITY - STREET LIGHTS	54,974	55,623	35,000	-	35,000	60,000	25,000	71.4%
10-60-30	STREET SWEEPING-MAINT/REPAIR	-	-	-	-	-	-	-	0.0%
10-60-31	BLUE STAKES SERVICES - C ROADS	2,311	2,389	4,000	-	4,000	4,000	-	0.0%
10-60-42	ROAD MATERIALS - C ROADS	182,814	125,786	200,000	200,000	400,000	425,000	25,000	6.3%
10-60-43	SIDEWALKS/CURBS/STREETS - C ROADS	18,262	16,933	15,000	-	15,000	15,000	-	0.0%
10-60-46	VEHICLES - MAINT & REPAIR - C ROADS	9,219	9,647	9,000	-	9,000	9,000	-	0.0%
10-60-47	VEHICLES - FUEL - C ROADS	15,823	13,762	15,000	-	15,000	10,000	(5,000)	(33.3%)
10-60-51	INSTALL STREET LIGHTS & 3 YR UTILITY	356	48,878	50,000	-	50,000	50,000	-	0.0%
10-60-61	SIGNS-MAINT,REPAIR,TRAFFIC CNTRL - C RDS	5,721	4,925	6,000	-	6,000	6,000	-	0.0%
10-60-72	PROFESSIONAL & TECHNICAL SRVS.	6,596	5,145	6,000	-	6,000	6,000	-	0.0%
10-60-74	EQUIPMENT PURCHASES	6,000	5,520	6,000	-	6,000	6,000	-	0.0%
10-60-78	SNOW - SALT (C ROADS)	11,667	6,699	10,000	-	10,000	10,000	-	0.0%
10-60-98	FLOOD CONTROL IMPROVEMENTS	-	-	-	-	-	-	-	0.0%
TOTAL - STREETS		411,086	403,032	466,106	200,000	666,106	713,656	47,550	7.1%



**Mapleton City
FY 2016 - 2017
Tentative Budget
Parks**

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		FY 2013-2014 Actual Expenditures	FY 2014-2015 Actual Expenditures	FY 2015-2016 Approved Budget	FY 2015-2016 Amended 2/3/16 Current Budget	FY 2015-2016 Amended Budget	FY 2016-2017 Proposed Budget	\$ Change from FY 2015-2016 Current Budget	% Change from FY 2015-2016 Current Budget
10-64-11	SALARIES - FULL TIME	116,670	118,731	123,452	-	123,452	127,134	3,682	3.0%
10-64-12	PART TIME SALARIES & WAGES	45,348	50,109	41,484	-	41,484	41,928	444	1.1%
10-64-13	EMPLOYEE BENEFITS	59,549	66,047	67,672	-	67,672	74,644	6,972	10.3%
10-64-17	OVERTIME/ON CALL PAY	7,130	8,097	19,927	-	19,927	10,500	(9,427)	(47.3%)
10-64-14	PROTECTIVE CLOTHING	1,594	1,439	1,500	-	1,500	1,500	-	0.0%
10-64-21	SUBSCRIPTIONS & MEMBERSHIPS	180	275	500	-	500	500	-	0.0%
10-64-22	EDUCATION & MEETINGS	1,036	675	1,000	-	1,000	1,000	-	0.0%
10-64-23	TRAVEL & TRAINING	1,151	1,405	1,700	-	1,700	1,700	-	0.0%
10-64-24	OFFICE SUPPLIES	783	610	1,000	-	1,000	1,000	-	0.0%
10-64-25	EQUIPMENT SUPPLIES & MAINT.	6,335	5,709	7,000	-	7,000	7,000	-	0.0%
10-64-26	BUILDING & GROUNDS	13,431	14,141	20,000	-	20,000	20,000	-	0.0%
10-64-27	UTILITIES	12,796	79,136	10,000	-	10,000	77,000	67,000	670.0%
10-64-28	TELEPHONE, RADIOS & PAGERS	3,899	2,692	3,750	-	3,750	3,750	-	0.0%
10-64-30	TREE TRIMMING	2,194	1,587	3,500	-	3,500	3,000	(500)	(14.3%)
10-64-36	COMPUTERS	862	3,252	2,000	-	2,000	2,000	-	0.0%
10-64-40	RECREATION & PARKS GRANTS	9,500	4,792	4,822	-	4,822	4,822	-	0.0%
10-64-45	EXERCISE EQUIPMENT MAINTENANCE	1,452	3,602	3,500	-	3,500	3,500	-	0.0%
10-64-46	VEHICLES - MAINTENANCE & REPAIR	6,658	5,887	8,000	-	8,000	8,000	-	0.0%
10-64-47	VEHICLES - FUEL	10,088	7,013	9,000	-	9,000	9,000	-	0.0%
10-64-49	ARTS & HUMANITIES	5,353	5,784	5,500	-	5,500	5,500	-	0.0%
10-64-55	SHADE TREE BEAUTIFICATION	350	1,928	3,500	-	3,500	3,000	(500)	(14.3%)
10-64-60	TURF PRODUCTS	9,275	10,093	10,000	-	10,000	10,000	-	0.0%
10-64-69	DEPARTMENT EXPENSE	114	831	650	-	650	800	150	23.1%
10-64-74	EQUIPMENT PURCHASES	10,581	8,569	22,000	-	22,000	28,900	6,900	31.4%
10-64-78	PARK IMPROVEMENTS	9,714	10,648	20,000	-	20,000	20,000	-	0.0%
10-64-79	RENOVATE FIRE STATION FOR PARK	5,759	-	-	-	-	-	-	0.0%
10-64-82	SPRINKLER CONTROL UPGRADES	-	4,507	12,500	-	12,500	10,000	(2,500)	(20.0%)
10-64-83	ROOF FOR PARKS BLDG-35 E MAPLE	-	-	-	-	-	-	-	0.0%
10-64-84	FURNACE FOR PARKS BLDG	6,187	-	-	-	-	-	-	0.0%
10-64-85	CAPITAL PROJECTS	-	27,048	17,500	-	17,500	8,000	(9,500)	(54.3%)
TOTAL - PARKS & RECREATION		347,989	444,605	421,456	-	421,456	484,178	62,722	14.9%



**Mapleton City
FY 2016 - 2017
Tentative Budget
Recreation**

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		FY 2013-2014 Actual Expenditures	FY 2014-2015 Actual Expenditures	FY 2015-2016 Approved Budget	FY 2015-2016 Amended 2/3/16 Current Budget	FY 2015-2016 Amended Budget	FY 2016-2017 Proposed Budget	\$ Change from FY 2015-2016 Current Budget	% Change from FY 2015-2016 Current Budget
10-65-11	SALARIES - FULL TIME	58,849	50,772	54,083	-	54,083	55,700	1,617	3.0%
10-65-12	PART TIME SALARIES AND WAGES	44,169	50,124	48,768	-	48,768	49,234	466	1.0%
10-65-13	EMPLOYEE BENEFITS	29,123	31,619	28,140	-	28,140	33,429	5,288	18.8%
10-65-17	ON CALL	2,111	1,546	2,600	-	2,600	2,600	-	0.0%
10-65-40	WRESTLING	-	-	3,000	-	3,000	3,000	-	0.0%
10-65-42	YOGA/KICKBOXING	3,271	4,402	3,000	-	3,000	3,000	-	0.0%
10-65-44	MAPLETON IN BLOOM	640	995	1,100	-	1,100	1,100	-	0.0%
10-65-45	LACROSSE	958	1,678	1,000	-	1,000	1,700	700	70.0%
10-65-47	VEHICLES - FUEL	-	1,943	1,446	-	1,446	1,446	-	0.0%
10-65-49	TACKLE FOOTBALL	5,370	-	-	-	-	-	-	0.0%
10-65-50	SOCCER	18,302	10,425	16,000	-	16,000	17,000	1,000	6.3%
10-65-51	WALKING PROGRAM	-	-	1,000	-	1,000	1,000	-	0.0%
10-65-52	BOYS BASEBALL	18,864	21,692	18,500	-	18,500	28,500	10,000	54.1%
10-65-53	GIRLS SOFTBALL	4,482	4,705	5,000	-	5,000	5,000	-	0.0%
10-65-54	BOYS BASKETBALL	7,395	7,095	12,500	-	12,500	10,000	(2,500)	(20.0%)
10-65-55	GIRLS BASKETBALL	2,896	2,982	4,000	-	4,000	4,000	-	0.0%
10-65-56	TENNIS	143	69	1,000	-	1,000	500	(500)	(50.0%)
10-65-57	CONCESSION EXPENSES	776	-	1,000	-	1,000	500	(500)	(50.0%)
10-65-59	SUMMER PROGRAMS	1,181	651	2,000	-	2,000	1,000	(1,000)	(50.0%)
10-65-60	VOLLEYBALL	2,177	2,275	2,500	-	2,500	2,700	200	8.0%
10-65-61	FLAG FOOTBALL	2,908	3,189	3,250	-	3,250	3,200	(50)	(1.5%)
10-65-62	GYMNASTICS/TUMBLING	168	-	1,000	-	1,000	500	(500)	(50.0%)
10-65-63	DANCE	1,411	507	1,000	-	1,000	750	(250)	(25.0%)
10-65-65	CHOIR	-	-	-	-	-	-	-	0.0%
10-65-66	ARCHERY	614	315	1,000	-	1,000	750	(250)	(25.0%)
10-65-70	ONLINE FEES	-	5,000	-	-	-	-	-	0.0%
10-65-71	MOONLIGHT HALF MARATHON	19,485	12,343	15,000	-	15,000	12,500	(2,500)	(16.7%)
10-65-72	HERSHEY TRACK MEET	2,541	2,085	2,500	-	2,500	2,500	-	0.0%
10-65-73	CHEERLEADING	11,613	9,416	11,000	-	11,000	11,000	-	0.0%
10-65-74	SEWING	-	250	500	-	500	500	-	0.0%
10-65-89	MAPLE MOUNTAIN ART GUILD	-	-	550	-	550	550	-	0.0%
TOTAL - RECREATION		239,446	226,078	242,437	-	242,437	253,658	11,221	4.6%



**Mapleton City
FY 2016 - 2017
Tentative Budget
Museum**

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		FY 2013-2014 Actual Expenditures	FY 2014-2015 Actual Expenditures	FY 2015-2016 Approved Budget	FY 2015-2016 Amended 2/3/16 Current Budget	FY 2015-2016 Amended Budget	FY 2016-2017 Proposed Budget	\$ Change from FY 2015-2016 Current Budget	% Change from FY 2015-2016 Current Budget
10-69-26	BUILDING & GROUNDS	7	150	150	-	150	150	-	0.0%
10-69-27	UTILITIES	-	375	-	-	-	-	-	0.0%
10-69-29	SECURITY SYSTEM	450	-	600	-	600	600	-	0.0%
10-69-37	BIRD HOME UTILITIES	603	278	850	-	850	850	-	0.0%
10-69-56	HISTORICAL PRESERVE. COMM. EXP	-	2,000	2,000	-	2,000	2,000	-	0.0%
TOTAL - MUSEUM		1,060	2,802	3,600	-	3,600	3,600	-	0.0%



**Mapleton City
FY 2016 - 2017
Tentative Budget
Library**

4/29/2016 21:31

		FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2015-2016	FY 2015-2016	FY 2016-2017	\$ Change from	% Change from
		Actual	Actual	Approved	Amended 2/3/16	Amended	Proposed	FY 2015-2016	FY 2015-2016
		Expenditures	Expenditures	Budget	Current Budget	Budget	Budget	Current Budget	Current Budget
10-80-10	SALARIES - LITERACY CENTER STAFF	8,491	9,538	11,080	-	11,080	11,080	-	0.0%
10-80-11	SALARIES - CITY LIBRARY STAFF	21,696	22,826	23,830	-	23,830	23,830	-	0.0%
10-80-12	BOOKMOBILE	1,000	1,000	1,000	-	1,000	1,000	-	0.0%
10-80-13	EMPLOYEE BENEFITS	2,309	2,476	2,671	-	2,671	2,671	(0)	(0.0%)
10-80-24	OFFICE SUPPLIES & EXPENSES	1,946	1,911	2,000	-	2,000	2,000	-	0.0%
10-80-60	FRIENDS OF THE LIBRARY	934	948	1,000	-	1,000	1,000	-	0.0%
10-80-62	LITERACY DONATION	756	799	800	-	800	800	-	0.0%
TOTAL - LIBRARY		37,132	39,499	42,381	-	42,381	42,381	(0)	(0.0%)



**Mapleton City
FY 2016 - 2017
Tentative Budget
Community Contributions**

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		FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2015-2016	FY 2015-2016	FY 2016-2017	\$ Change from	% Change from
		Actual	Actual	Approved	Amended 2/3/16	Amended	Proposed	FY 2015-2016	FY 2015-2016
		Expenditures	Expenditures	Budget	Current Budget	Budget	Budget	Current Budget	Current Budget
10-90-64	SENIOR CITIZENS-OPERATIONS EXP.	3,649	4,099	9,850	-	9,850	9,000	(850)	(8.6%)
10-90-65	SENIOR CITIZENS-HUMANITARIAN	1,001	783	1,200	-	1,200	1,200	-	0.0%
10-90-68	CITY YOUTH COUNCIL	816	2,055	1,700	-	1,700	2,000	300	17.6%
10-90-69	MISS SPRINGVILLE PAGEANT	-	4,000	2,000	-	2,000	2,000	-	0.0%
10-90-70	CITY YOUTH COUNCIL-HUMANITARIAN	-	-	500	-	500	500	-	0.0%
TOTAL - COMMUNITY CONTRIBUTIONS		5,466	10,936	15,250	-	15,250	14,700	(550)	(3.6%)



**Mapleton City
FY 2016 - 2017
Tentative Budget
Transfers and Reserves**

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		FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2015-2016	FY 2015-2016	FY 2016-2017	\$ Change from	% Change from
		Actual	Actual	Approved	Amended 2/3/16	Amended	Proposed	FY 2015-2016	FY 2015-2016
		Expenditures	Expenditures	Budget	Current Budget	Budget	Budget	Current Budget	Current Budget
10-99-01	TRANSFER TO DEBT SERVICE FUND (2004 debt serv-pd 2015) (Now 2010 Bond)	107,749	107,249	173,263	-	173,263	173,263	-	0.0%
10-99-02	TRANSFER TO CAPITAL PROJECT FD (GF Departments Vehicle Replacement)	608,252	169,247	155,444	-	155,444	188,376	32,932	21.2%
10-99-02	TRANSFER TO CAPITAL PROJECT FD (GF Departments Equipment Replacement)	-	-	15,000	-	15,000	15,000	-	0.0%
10-99-02	TRANSFER TO CAPITAL PROJECT FD (New Amulance)	-	-	-	111,705	111,705	-	(111,705)	(100.0%)
10-99-03	INCREASE C ROAD FUND RESERVES	-	-	47,000	-	47,000	-	(47,000)	(100.0%)
10-99-08	INCREASE GENERAL FUND RESERVES	-	-	9,072	-	9,072	(0)	(9,072)	(100.0%)
TOTAL - TRANSFERS AND RESERVES		716,001	276,496	399,779	111,705	511,484	376,639	(134,845)	(26.4%)



Mapleton City
FY 2016 - 2017
Tentative Budget
Sewer Fund

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		FY 2013-2014 Actual Revenue/Exp	FY 2014-2015 Actual Revenue/Exp	FY 2015-2016 Approved Budget	FY 2015-2016 Amended 2/3/16 Current Budget	FY 2015-2016 Amended Budget	FY 2016-2017 Proposed Budget	\$ Change from FY 2015-2016 Current Budget	% Change from FY 2015-2016 Current Budget
REVENUES									
53-36-10	INTEREST	10,302	11,690	11,000	-	11,000	11,000	-	0.0%
53-37-11	SEWER COLLECTION CHARGES	1,122,757	1,155,031	1,115,000	-	1,115,000	1,118,000	3,000	0.3%
53-37-13	SEWER CONNECTION FEES	18,050	18,000	20,000	-	20,000	17,000	(3,000)	(15.0%)
53-37-16	SEWER IMPACT FEES	91,472	100,692	85,000	-	85,000	84,000	(1,000)	(1.2%)
53-38-25	TRANSFER FROM WATER FUND	211,520	-	-	-	-	-	-	0.0%
53-38-90	UTILIZE RESERVES	-	-	-	-	-	668,623	668,623	100.0%
	TOTAL SEWER FUND REVENUES	1,454,100	1,285,413	1,231,000	-	1,231,000	1,898,623	667,623	54.2%
EXPENDITURES									
SEWER OPERATIONS EXPENDITURES									
53-70-11	SALARIES	114,915	118,754	116,802	-	116,802	116,645	(157)	(0.1%)
53-70-13	EMPLOYEE BENEFITS	55,060	50,244	61,883	-	61,883	62,267	384	0.6%
53-70-17	OVERTIME	1,591	894	6,126	-	6,126	5,929	(197)	(3.2%)
53-70-14	PROTECTIVE CLOTHING	1,165	762	2,000	-	2,000	2,000	-	0.0%
53-70-15	MAINTENANCE - LINES	-	5,353	10,000	-	10,000	10,000	-	0.0%
53-70-21	SUBSCRIPTIONS AND MEMBERSHIPS	50	-	1,000	-	1,000	1,000	-	0.0%
53-70-23	TRAVEL, TRAINING & MEETINGS	437	901	1,000	-	1,000	1,000	-	0.0%
53-70-25	EQUIPMENT, SUPPLIES & MAINTENA	16,911	20,354	12,000	-	12,000	12,000	-	0.0%
53-70-26	LIFT STATION MAINTENANCE	2,628	250	8,000	-	8,000	8,000	-	0.0%
53-70-27	UTILITIES - LIFT STATION	1,978	541	2,000	-	2,000	2,000	-	0.0%
53-70-28	TELEPHONE & S.C.A.D.A. SYSTEMS	2,950	4,288	2,000	-	2,000	2,000	-	0.0%
53-70-31	PROFESSIONAL SERVICES	9,998	1,610	5,000	-	5,000	5,000	-	0.0%
53-70-32	SEWER PROCESSING CHARGES	91,131	111,492	100,000	-	100,000	105,000	5,000	5.0%
53-70-33	EASEMENT RENT- RAILROAD	450	464	500	-	500	500	-	0.0%
53-70-47	VEHICLES - FUEL	8,284	1,652	4,000	-	4,000	4,000	-	0.0%
53-70-53	DEPRECIATION	638,588	630,022	-	630,000	630,000	630,000	-	0.0%
53-70-74	EQUIPMENT PURCHASES	-	-	-	-	-	-	-	0.0%
	TOTAL SEWER OPERATIONS	946,134	947,581	332,311	630,000	962,311	967,341	5,030	0.5%
SEWER BILLINGS & COLLECTIONS									
53-73-11	SALARIES	23,634	23,378	18,649	-	18,649	18,820	171	0.9%
53-73-13	EMPLOYEE BENEFITS	6,049	4,827	8,671	-	8,671	7,962	(708)	(8.2%)
53-73-20	POSTAGE	-	-	-	-	-	-	-	0.0%
53-73-21	UTILITY BILLINGS-PRINTING	8,394	4,183	6,000	-	6,000	6,000	-	0.0%
53-73-24	OFFICE SUPPLIES & EXPENSES	-	252	500	-	500	500	-	0.0%
53-73-36	COMPUTER CHARGES	1,840	1,951	2,000	-	2,000	2,000	-	0.0%
53-73-38	CREDIT CARD CHARGES	7,786	9,209	9,500	-	9,500	9,500	-	0.0%
53-73-51	INSURANCE	15,761	11,652	20,000	-	20,000	20,000	-	0.0%
	TOTAL BILLINGS & COLLECTIONS	63,463	55,452	65,320	-	65,320	64,782	(538)	(0.8%)
SEWER CAPITAL PROJECTS									
53-74-31	SUVMWA PROJECT - IMPACT FEES	47,097	43,471	48,000	-	48,000	48,000	-	0.0%
53-74-42	GEN'L SEWER MAINTENANCE - S. F.	24,826	-	100,000	-	100,000	100,000	-	0.0%
53-74-41	200 E 36 INCH SEWER TRUNK LINE - S.F.	-	-	-	-	-	-	-	0.0%
53-74-46	LIFT STATION UPGRADES BACKUP GENERATOR	-	-	50,000	-	50,000	50,000	-	0.0%
53-74-47	WATER INFILTRATION MONITORING & SOLUTION - IMPACT FEES	-	-	-	-	-	-	-	0.0%
53-74-48	REBUILD METER STATION HOUSE/SLANT ROAD	-	-	-	-	-	-	-	0.0%
53-74-58	SEWER VEHICLE	-	8,831	-	-	-	-	-	0.0%
	TOTAL CAPITAL PROJECTS	71,923	52,302	198,000	-	198,000	198,000	-	0.0%
DEBT SERVICE & TRANSFERS									
53-74-44	TRANSFER FOR CITY USAGE OF UTILITY	-	2,935	-	-	-	3,000	3,000	100.0%
53-74-45	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE REPLACEMENT)	10,000	26,495	31,201	-	31,201	35,000	3,799	12.2%
53-75-10	1995 SEWER REV BOND-PRINCIPAL	-	-	355,000	-	355,000	355,000	-	0.0%
53-75-11	1997 SEWER REV BOND-PRINCIPAL	-	-	171,000	-	171,000	171,000	-	0.0%
53-75-12	2004 SEWER REV BOND-PRINCIPAL	-	-	56,000	-	56,000	56,000	-	0.0%
53-75-52	2004 SEWER REV BOND-INTEREST	10,864	8,998	11,000	-	11,000	11,000	-	0.0%
53-75-15	VACTOR LEASE PRINCIPAL (FINAL PMT IN FY14-15)	-	-	-	-	-	-	-	0.0%
53-75-60	VACTOR LEASE INTEREST (FINAL PMT IN FY14-15)	4,522	1,976	-	-	-	-	-	0.0%
53-75-90	BOND ADMINISTRATION FEES	-	-	1,500	-	1,500	1,500	-	0.0%
	TOTAL DEBT SERVICE	25,386	37,469	625,701	-	625,701	632,500	6,799	1.1%
	TOTAL SEWER FUND EXPENDITURES	1,106,907	1,092,804	1,221,332	630,000	1,851,332	1,862,623	11,291	0.6%
51-29-81	INCREASE FUND BALANCE	347,194	192,609	9,668	(630,000)	(620,332)	-	620,332	0.0%
	SEWER IMPACT FEE - SURPLUS/(DEFICIT)						36,000	36,000	100.0%

