

City Council Staff Report

**Date:**

06/16/2021

Prepared By:

Bryce Oyler

Public Hearing:

Yes

Attachments:

Budget

REQUEST

Amend the Fiscal Year 2020-2021 Budget as presented.

BACKGROUND & DESCRIPTION

Each year, staff reviews the city budget to determine any needed adjustments. Staff has reviewed the Fiscal Year 2020-2021 budget and recommends adopting the amended changes. A description is provided for each amendment within the budget. Council can refer to those descriptions and to staff with any questions.

Because the economy has remained much stronger than anticipated, revenues are likely to come in higher than originally budgeted and will result in a surplus. State law has recently changed allowing General Fund reserves to be 35% of General Fund revenues. Staff recommends transferring the majority of the surplus to the Capital Projects Fund. The remaining surplus will increase the General Fund reserves.

Additionally, bonding for the Mapleton Community Network department has been finalized and funds have been made available. By adopting the proposed amendments to the Fiscal Year 2020-2021 budget, council will be approving the creation of a new Mapleton Community Network Capital Projects fund. This budget will create a fund balance that will be used for the construction of the broadband system.

RECOMMENDATION

Adopt a resolution to amend the Fiscal Year 2020-2021 Budget as presented.

RESOLUTION NO. 2021-XX

**A RESOLUTION OF THE CITY OF MAPLETON, UTAH
TO AMEND THE FISCAL YEAR 2020-2021 BUDGET AS PRESENTED**

WHEREAS, the City Council is required to approve any amendments to the cities budget,

NOW THEREFORE, be it resolved by the City Council of Mapleton, Utah, that the amendments to the Fiscal Year 2020-2021 Budget be adopted as presented.

Approved and adopted this on June 16, 2021.

Dallas Hakes
Mayor

ATTEST:

Camille Brown, City Recorder



Mapleton City
Semi-Annual Amended Budget
July 1, 2020 - June 30, 2021
6/16/2021

Mapleton City
July 1, 2020 - June 30, 2021
Semi-Annual Amended Budget
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Mapleton City
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General Fund Summary

	FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments
<u>General Fund Departments</u>					
Legislature	99,032	-	-	99,032	-
Administration	668,037	88,457	334,337	1,090,831	422,794
Finance	164,950	5,315	9,000	179,265	14,315
Court	50,000	-	3,000	53,000	3,000
Community Development	520,776	10,305	45,000	576,081	55,305
Police	1,474,382	18,796	15,000	1,508,178	33,796
Fire	909,935	6,742	65,830	982,507	72,572
EMS	-	-	-	-	-
Streets	417,221	141,565	149,463	708,248	291,028
Parks	575,002	29,354	64,000	668,356	93,354
Recreation	308,002	673	16,250	324,925	16,923
Museum	7,950	-	100,000	107,950	100,000
Library	35,211	661	-	35,872	661
Community Contributions	16,500	-	-	16,500	-
Transfers & Reserves	888,177	48,132	646,862	1,583,171	694,994
Total General Fund Expenditures	6,135,174	350,000	1,448,742	7,933,916	1,798,742
Total General Fund Revenues	6,135,174	350,000	1,339,862	7,825,036	1,670,862
Surplus/(Deficit)	-	-	(108,880)	(108,880)	(127,880)

1. Salary and benefits have increased in each department to reflect a .75% bonus and a 1.5% COLA increase.
2. Salary adjustments have been made to certain employees as per a salary market review.
3. In addition to note number 2, page 5 reflects an increase in salaries for the hiring of a Fiber Internet Director.
4. Refer to pg. 18. General Fund reserves are expected to increase due to higher than anticipated Sales Tax numbers.

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General Fund Revenues

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	FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget	
<u>TAX & FRANCHISE FEE REVENUES</u>							
10-31-10 CURRENT YEAR PROPERTY TAX	2,225,903	-	-	2,225,903	-	0.0%	
10-31-20 PRIOR YEAR PROPERTY TAXES	125,000	-	-	125,000	-	0.0%	
10-31-21 GREENBELT ROLLBACK TAXES	125,000	-	-	125,000	-	0.0%	
10-31-25 FEE IN LIEU ON VEHICLES	150,000	-	-	150,000	-	0.0%	
10-31-30 SALES AND USE TAXES	1,000,000	350,000	175,000	1,525,000	525,000	52.5%	1
10-31-40 COMCAST FRANCHISE FEES	60,000	-	-	60,000	-	0.0%	
10-31-41 MUNI TELECOMMUNICATIONS TAX	60,000	-	-	60,000	-	0.0%	
10-31-42 ROCKY MTN POWER ENERGY TAX	290,000	-	-	290,000	-	0.0%	
10-31-43 QUESTAR ENERGY TAX	145,000	-	-	145,000	-	0.0%	
10-31-44 STRAWBERRY ENERGY TAX	2,500	-	-	2,500	-	0.0%	
SUBTOTAL - TAX & FRANCHISE FEES	4,183,403	350,000	175,000	4,708,403	525,000	12.5%	
<u>LICENSE AND PERMIT REVENUES</u>							
10-32-10 BUSINESS LICENSES & PERMITS	18,000	-	-	18,000	-	0.0%	
10-32-21 BUILDING CONSTRUCTION PERMITS	251,000	-	270,000	521,000	270,000	107.6%	2
10-32-22 PLAN CHECK FEE	83,500	-	40,000	123,500	40,000	47.9%	2
10-32-23 REINSPECTION FEE/BLDG PERMIT	3,000	-	-	3,000	-	0.0%	
10-32-24 ACCESSORY APARTMENT PERMIT	25,000	-	-	25,000	-	0.0%	
10-32-25 DOG LICENSE	350	-	-	350	-	0.0%	
10-32-28 EXCAVATION PERMIT	10,000	-	-	10,000	-	0.0%	
SUBTOTAL - LICENSE & PERMIT	390,850	-	310,000	700,850	310,000	79.3%	
10-33-58 RECREATION DONATIONS	-	-	-	-	-	0.0%	
10-33-65 BOYS BASEBALL	22,000	-	-	22,000	-	0.0%	
10-33-66 GIRLS SOFTBALL	5,500	-	-	5,500	-	0.0%	
10-33-67 BOYS BASKETBALL	24,000	-	-	24,000	-	0.0%	
10-33-69 GIRLS BASKETBALL	5,600	-	-	5,600	-	0.0%	
10-33-70 SOCCER	25,000	-	-	25,000	-	0.0%	
10-33-72 YOGA/KICKBOXING	3,000	-	-	3,000	-	0.0%	
10-33-73 TENNIS	1,000	-	-	1,000	-	0.0%	
10-33-76 SUMMER PROGRAMS	2,500	-	-	2,500	-	0.0%	
10-33-77 VOLLEYBALL	8,500	-	-	8,500	-	0.0%	
10-33-78 GYMNASTICS/TUMBLING	-	-	-	-	-	0.0%	
10-33-79 WRESTLING	300	-	-	300	-	0.0%	
10-33-81 FLAG FOOTBALL	7,500	-	-	7,500	-	0.0%	
10-33-82 RECREATION PROGRAMS - MISC	-	-	-	-	-	0.0%	
10-33-84 DANCE	-	-	-	-	-	0.0%	
10-33-85 COOKING CLASSES	-	-	-	-	-	0.0%	
10-33-86 CHOIR	-	-	-	-	-	0.0%	
10-33-88 LACROSSE	2,500	-	-	2,500	-	0.0%	
10-33-90 ARCHERY	300	-	-	300	-	0.0%	
10-33-91 CHEERLEADING	-	-	-	-	-	0.0%	
10-33-84 RECREATION PROGRAMS FEES-TOTAL	107,700	-	-	107,700	-	0.0%	
<u>CHARGES FOR SERVICES</u>							
10-34-13 PLAN COMM, BOA, FILING FEES	60,000	-	-	60,000	-	0.0%	
10-34-16 GENERAL POLICE SERVICES	1,000	-	-	1,000	-	0.0%	
10-34-74 PARK & MEMORIAL HALL RENTAL FEE	25,000	-	-	25,000	-	0.0%	
10-34-75 HARVEST PARK RECEPTION RENTALS	55,000	-	(15,000)	40,000	(15,000)	(27.3%)	-3
10-34-77 TRAFFIC SCHOOL FEES	1,000	-	-	1,000	-	0.0%	
10-34-81 TOWER LEASE/ANNUAL PAYMENT	35,000	-	-	35,000	-	0.0%	
SUBTOTAL - FEES FOR SERVICES	177,000	-	(15,000)	162,000	(15,000)	(8.5%)	

General Fund Revenues - Continued

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	FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget	
<u>COURT FINES</u>							
10-35-11 COURT FINES/NO SURCHARGE	-	-	-	-	-	0.0%	
<u>FEES FOR SPECIAL & MISCELLANEOUS</u>							
10-36-10 INTEREST EARNINGS	250,000	-	(100,000)	150,000	(100,000)	(40.0%)	4
10-36-12 STREET LIGHT EXTENSIONS	60,000	-	35,000	95,000	35,000	58.3%	5
10-36-13 ENGINEERING INSPECTION FEES	25,000	-	35,000	60,000	35,000	140.0%	5
10-36-25 DONATIONS - JULY 24TH ACTIVITIES	3,000	-	-	3,000	-	0.0%	
10-36-50 SALE/SALVAGE VEHICLE	-	-	19,000	19,000	-	0.0%	6
10-36-65 MOONLIGHT HALF MARATHON	4,000	-	-	4,000	-	0.0%	
10-36-69 FRIENDS OF THE LIBRARY/DONATIONS	500	-	-	500	-	0.0%	
10-36-70 LITERACY CNTR DONATIONS/GRANTS	50	-	-	50	-	0.0%	
10-36-90 SUNDRY	10,000	-	-	10,000	-	0.0%	
10-36-95 INSURANCE REIMBURSEMENT	10,000	-	-	10,000	-	0.0%	
10-36-97 AMBULANCE PAYMENTS	140,000	-	65,000	205,000	65,000	46.4%	7
SUBTOTAL - FEES FOR SERVICES	502,550	-	54,000	556,550	35,000	10.7%	
<u>INTERGOVERNMENTAL REVENUES</u>							
10-37-12 COUNTY FIRE	2,000	-	-	2,000	-	0.0%	
10-37-14 WITNESS FEES	37	-	-	37	-	0.0%	
10-37-15 REIMBURABLE FIRE SERVICES	5,000	-	-	5,000	-	0.0%	
10-37-16 PROSECUTOR SPLIT	1,000	-	-	1,000	-	0.0%	
10-37-18 POLICE O/T REIMBURSEMENTS	6,000	-	-	6,000	-	0.0%	
10-37-19 FOREST SERVICE-FIRES	-	-	69,000	69,000	69,000	100.0%	8
10-37-21 NEBO POLICE OFFICER	90,000	-	-	90,000	-	0.0%	
10-37-56 CLASS "C" ROAD FUND ALLOTMENT	455,000	-	-	455,000	-	0.0%	
10-37-58 STATE LIQUOR ALLOTMENT	6,000	-	-	6,000	-	0.0%	
10-37-60 AMBULANCE GRANTS	4,200	-	-	4,200	-	0.0%	
10-37-64 MASS TRANSIT ALLOTMENT	95,000	-	-	95,000	-	0.0%	
10-37-72 CARES ALLOTMENT	-	-	746,862	746,862	746,862	100.0%	
SUBTOTAL - INTERGOVERNMENT	664,237	-	815,862	1,480,099	815,862	122.8%	
<u>TRANSFERS, RESERVES, & OTHER RESOURCES</u>							
10-38-80 OPERATING XFERS - GF & EF'S/UTILITY USAGE	109,434	-	-	109,434	-	0.0%	
10-38-91 APPROPRIATION OF FY16-17 WATER XFER FOR SPRINKLING SYSTEM	-	-	-	-	-	0.0%	
SUBTOTAL - TRANSFERS, ETC	109,434	-	-	109,434	-	0.0%	
10-38-90 APPROPRIATION OF GF RESERVES FOR OPERATIONS	-	-	-	-	-	0.0%	
10-38-90 XFER BACK TO ROAD FUND REMAIN BALANCE OF \$400K TRANSFERRED IN FROM LAST YR	-	-	-	-	-	0.0%	
10-38-90 TRANSFER OVER 25% LIMIT TO CIP	-	-	-	-	-	0.0%	
TOTAL - GENERAL FUND REVENUES/OTHER RESOURCES	6,135,174	350,000	1,339,862	7,825,036	1,670,862	27.5%	

- 1 Sales Tax was initially budgeted low due to the potential impacts of COVID-19. Actual Sales Tax revenues are much better than expected.
- 2 These increased due to the housing market.
- 3 Rentals were not being offered due to the pandemic.
- 4 Interest earnings decreased significantly from the prior year
- 5 Development applications increased more than anticipated.
- 6 We were able to sell vehicles we no longer used.
- 7 Increase in transports from accidents and also transports from the new hospital located in Spanish Fork.
- 8 Fire Department helped with forest fires and was paid for cost recovery.
- 9 Federal grant that was given for our COVID response.

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Legislature

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget
10-43-12	MAYOR/COUNCIL SALARIES	36,000	-	-	36,000	-	0.0%
10-43-13	MAYOR/COUNCIL BENEFITS	23,632	-	-	23,632	-	0.0%
10-43-14	MISC. EXPENSES	100	-	-	100	-	0.0%
10-43-21	SUBSCRIPTIONS AND MEMBERSHIPS	11,500	-	-	11,500	-	0.0%
10-43-23	TRAVEL AND TRAINING	2,000	-	-	2,000	-	0.0%
10-43-28	TELEPHONE	800	-	-	800	-	0.0%
10-43-69	UNEXPECTED PROJECTS	25,000	-	-	25,000	-	0.0%
TOTAL - LEGISLATURE		99,032	-	-	99,032	-	0.0%



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Administration

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget	
10-44-11	SALARIES AND WAGES	151,211	55,369	-	206,580	55,369	36.6%	
10-44-13	EMPLOYEE BENEFITS	73,802	33,088	-	106,890	33,088	44.8%	
10-44-14	MISC. EXPENSES	4,200	-	-	4,200	-	0.0%	
10-44-15	HRPR ACTIVITIES	15,500	-	-	15,500	-	0.0%	
10-44-16	COLLEGE TUITION REIMBURSEMENT	-	-	1,500	1,500	1,500	100.0%	1
10-44-19	EDUCATION	1,700	-	-	1,700	-	0.0%	
10-44-20	POSTAGE	1,800	-	-	1,800	-	0.0%	
10-44-21	SUBSCRIPTIONS AND MEMBERSHIPS	750	-	-	750	-	0.0%	
10-44-22	PUBLIC NOTICES	1,500	-	-	1,500	-	0.0%	
10-44-23	TRAVEL AND TRAINING	2,000	-	-	2,000	-	0.0%	
10-44-24	OFFICE SUPPLIES & EXPENSES	2,500	-	-	2,500	-	0.0%	
10-44-25	EQUIPMENT, SUPPLIES & MAINTENANCE	5,000	-	-	5,000	-	0.0%	
10-44-26	BUILDING & GROUNDS	21,000	-	-	21,000	-	0.0%	
10-44-27	UTILITIES	32,724	-	-	32,724	-	0.0%	
10-44-28	TELEPHONE	10,200	-	-	10,200	-	0.0%	
10-44-32	ATTORNEY FEES - PUBLIC DEFENDER	-	-	-	-	-	0.0%	
10-44-33	ATTORNEY FEES - GENERAL	100,000	-	-	100,000	-	0.0%	
10-44-34	ATTORNEY FEES -PROSECUTOR	-	-	-	-	-	0.0%	
10-44-35	PROFESSIONAL AND TECHNICAL	15,000	-	-	15,000	-	0.0%	
10-44-36	COMPUTER CHARGES	14,000	-	-	14,000	-	0.0%	
10-44-37	WEBSITE MAINTENANCE	10,000	-	-	10,000	-	0.0%	
10-44-38	CUSTODIAL SERVICE	13,000	-	-	13,000	-	0.0%	
10-44-39	URBAN DEER PROGRAM	-	-	-	-	-	0.0%	
10-44-46	VEHICLES - MAINTENANCE & REPAIR	1,500	-	-	1,500	-	0.0%	
10-44-47	VEHICLES - FUEL	750	-	-	750	-	0.0%	
10-44-51	INSURANCE	110,000	-	20,000	130,000	20,000	18.2%	2
10-44-60	CODIFY CODES	6,000	-	-	6,000	-	0.0%	
10-44-62	PIONEER DAY CELEBRATION	37,400	-	-	37,400	-	0.0%	
10-44-63	CITY ELECTIONS	500	-	-	500	-	0.0%	
10-44-64	WELLNESS PROGRAM	7,500	-	-	7,500	-	0.0%	
10-44-65	EMERGENCY COMMUNICATIONS CERT	1,000	-	-	1,000	-	0.0%	
10-44-67	NEWSLETTER - PRINTING & POSTAGE	2,500	-	-	2,500	-	0.0%	
10-44-76	COMPUTER HARDWARE & SOFTWARE	25,000	-	-	25,000	-	0.0%	
10-44-84	COVID-19 EXPENDITURES	-	-	312,837	312,837	312,837	100.0%	3
TOTAL - ADMINISTRATION		668,037	88,457	334,337	1,090,831	422,794	63.3%	

- 1 There were two requests for college reimbursement.
- 2 Insurance costs increased from the previous year.
- 3 Unanticipated expenditures in response to the COVID pandemic.

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Finance

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget	
10-45-11	SALARIES AND WAGES	88,436	3,685	-	92,121	3,685	4.2%	
10-45-13	EMPLOYEE BENEFITS	33,714	630	3,000	37,344	3,630	10.8%	--1
10-45-14	MISC. EXPENSES	250	-	-	250	-	0.0%	
10-45-17	OVERTIME	-	1,000	-	1,000	1,000	100.0%	
10-45-20	POSTAGE	2,000		-	2,000	-	0.0%	
10-45-21	SUBSCRIPTIONS AND MEMBERSHIPS	600		-	600	-	0.0%	
10-45-22	PUBLIC NOTICES	150		-	150	-	0.0%	
10-45-23	TRAVEL AND TRAINING	3,950		-	3,950	-	0.0%	
10-45-24	OFFICE SUPPLIES & EXPENSES	3,000		-	3,000	-	0.0%	
10-45-25	EQUIPMENT, SUPPLIES & MAINTENANCE	1,250		-	1,250	-	0.0%	
10-45-28	TELEPHONE	2,000		-	2,000	-	0.0%	
10-45-34	AUDITOR FEES	11,000		-	11,000	-	0.0%	
10-45-35	PROFESSIONAL AND TECHNICAL	6,000		6,000	12,000	6,000	100.0%	--2
10-45-36	COMPUTER CHARGES	10,000		-	10,000	-	0.0%	
10-45-47	VEHICLES - FUEL	100		-	100	-	0.0%	
10-45-53	UNCLAIMED PROPERTY	2,500		-	2,500	-	0.0%	
TOTAL - FINANCE		164,950	5,315	9,000	179,265	14,315	8.7%	

1 There was a period where we paid for two employees in the same position, while the retiring employee trained the new employee.

2 Paid for services that are typically performed by the auditor but due to a rule change, are now required to be performed by someone other than the auditor.

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Court

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget	
10-42-11	SALARIES	-	-	2,500	2,500	2,500	100.0%	1
10-42-12	CONTRACTED JUDICIAL SERVICES	50,000	-	-	50,000	-	0.0%	
10-42-13	EMPLOYEE BENEFITS	-	-	500	500	500	100.0%	1
10-42-23	TRAVEL/TRAINING	-	-	-	-	-	0.0%	
10-42-24	OFFICE SUPPLIES & EXPENSES	-	-	-	-	-	0.0%	
10-42-31	PROFESSIONAL & TECHNICAL	-	-	-	-	-	0.0%	
10-42-36	COMPUTER CHARGES	-	-	-	-	-	0.0%	
10-42-37	CONTRACTUAL BAILIFF	-	-	-	-	-	0.0%	
10-42-40	WITNESS FEES	-	-	-	-	-	0.0%	
10-42-41	JURY FEES	-	-	-	-	-	0.0%	
TOTAL - COURT		50,000	-	3,000	53,000	3,000	6.0%	

--1 Employee worked for one pay period during this fiscal year prior to outsourcing the services to Springville City.

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Community Development

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget	
10-52-11	SALARIES AND WAGES	269,678	8,155	25,000	302,833	33,155	12.3%	--1
10-52-13	EMPLOYEE BENEFITS	149,023	2,150	15,000	166,173	17,150	11.5%	--1
10-52-17	OVERTIME	5,000	-	5,000	10,000	5,000	100.0%	--1
10-52-21	SUBSCRIPTIONS AND MEMBERSHIPS	800	-	-	800	-	0.0%	
10-52-22	PUBLIC NOTICES	1,200	-	-	1,200	-	0.0%	
10-52-23	TRAVEL/TRAINING	3,000	-	-	3,000	-	0.0%	
10-52-24	OFFICE SUPPLIES	1,800	-	-	1,800	-	0.0%	
10-52-25	EQUIPMENT, SUPPLIES & MAINTENANCE	4,000	-	-	4,000	-	0.0%	
10-52-28	TELEPHONE	4,200	-	-	4,200	-	0.0%	
10-52-35	PROFESSIONAL/TECHNICAL SUPPORT	1,500	-	-	1,500	-	0.0%	
10-52-36	COMPUTER SUPPORT	10,500	-	-	10,500	-	0.0%	
10-52-38	BUILDING INSPECTION FEES	65,000	-	-	65,000	-	0.0%	
10-52-47	VEHICLES-FUEL	1,400	-	-	1,400	-	0.0%	
10-52-51	PLANNING COMMISSION MEETINGS	175	-	-	175	-	0.0%	
10-52-62	MISCELLANEOUS SERVICES	3,500	-	-	3,500	-	0.0%	
TOTAL - COMMUNITY DEVELOPMENT		520,776	10,305	45,000	576,081	55,305	10.6%	

--1 Hired a new inspector to help with the increase in building inspections.

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Police

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget	
10-54-11	SALARIES	678,480	13,479	-	691,959	13,479	2.0%	
10-54-12	PART TIME/RESERVE OFFICERS	7,000	-	-	7,000	-	0.0%	
10-54-13	EMPLOYEE BENEFITS	473,659	5,317	-	478,976	5,317	1.1%	
10-54-14	UNIFORM CLEANING ALLOWANCE	1,350	-	-	1,350	-	0.0%	
10-54-15	REIMBURSABLE OVERTIME	5,000	-	-	5,000	-	0.0%	
10-54-17	REGULAR OVERTIME	9,000	-	-	9,000	-	0.0%	
10-54-18	UNIFORMS	7,000	-	-	7,000	-	0.0%	
10-54-19	SCHEDULED HOLIDAY WORK TIME	15,000	-	4,000	19,000	4,000	26.7%	--1
10-54-20	FIREARMS & AMMUNITION	4,500	-	-	4,500	-	0.0%	
10-54-21	SUBSCRIPTIONS & MEMBERSHIPS	7,000	-	-	7,000	-	0.0%	
10-54-23	TRAVEL	1,200	-	-	1,200	-	0.0%	
10-54-24	OFFICE EXPENSE & SUPPLIES	2,500	-	-	2,500	-	0.0%	
10-54-25	EQUIPMENT, SUPPLIES & MAINTENA	10,000	-	-	10,000	-	0.0%	
10-54-26	BUILDINGS AND GROUNDS	17,000	-	1,000	18,000	1,000	5.9%	--2
10-54-27	UTILITIES	36,141	-	-	36,141	-	0.0%	
10-54-28	TELEPHONE	10,500	-	-	10,500	-	0.0%	
10-54-31	PROFESSIONAL SERVICES	2,000	-	-	2,000	-	0.0%	
10-54-34	DISPATCH MAINTENANCE & FEES	27,970	-	-	27,970	-	0.0%	
10-54-35	CONTRACTUAL SERVICES/DISPATCH	87,418	-	-	87,418	-	0.0%	
10-54-36	ANIMAL SHELTER	15,000	-	5,000	20,000	5,000	33.3%	--3
10-54-45	RADIO AND PAGER REPAIRS	2,600	-	-	2,600	-	0.0%	
10-54-46	VEHICLES - MAINTENANCE & REPAIR	8,000	-	-	8,000	-	0.0%	
10-54-47	VEHICLES - FUEL	17,000	-	2,000	19,000	2,000	11.8%	--4
10-54-48	POLICE OFFICER TRAINING	4,000	-	-	4,000	-	0.0%	
10-54-50	D.A.R.E. ANTI-DRUG PROGRAM	2,000	-	-	2,000	-	0.0%	
10-54-51	LIQUOR LAW ACTIVITIES	6,064	-	-	6,064	-	0.0%	
10-54-65	SPECIAL DEPARTMENT SUPPLIES	4,000	-	-	4,000	-	0.0%	
10-54-72	COMPUTERS	9,000	-	1,000	10,000	1,000	11.1%	--5
10-54-75	CHIEF LUNCHEON	500	-	-	500	-	0.0%	
10-54-81	DRUG TASK FORCE	3,500	-	2,000	5,500	2,000	57.1%	--6
TOTAL - POLICE		1,474,382	18,796	15,000	1,508,178	33,796	2.3%	

- 1 First year using this program, will increase budget for future years.
- 2 Unexpected building maintenance.
- 3 Costs increased due to increase in animals taken to shelter.
- 4 Increase in fuel costs.
- 5 Two laptops died and needed to order a third for a new hire.
- 6 Task force fees may have increased.

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Fire

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget	
10-55-11	SALARIES - ON CALL/CALL OUT	161,116	2,355	-	163,471	2,355	1.5%	
10-55-12	PART TIME WAGES	318,924		15,000	333,924	15,000	4.7%	1
10-55-13	EMPLOYEE BENEFITS	133,063	587	-	133,650	587	0.4%	
10-55-14	CAR ALLOWANCE	-		-	-	-	0.0%	
10-55-15	VOLUNTEER SALARY	90,731		-	90,731	-	0.0%	
10-55-16	ADMINISTRATIVE NOMINAL FEE	-						
10-55-17	REGULAR OVERTIME	-		9,000	9,000	9,000	100.0%	1
10-55-18	UNIFORMS	11,500		-	11,500	-	0.0%	
10-55-21	SUBSCRIPTIONS & MEMBERSHIPS	10,465		-	10,465	-	0.0%	
10-55-23	TRAVEL	3,500		-	3,500	-	0.0%	
10-55-24	OFFICE EXPENSE & SUPPLIES	3,500		-	3,500	-	0.0%	
10-55-25	EQUIPMENT, SUPPLIES & MAINTENANCE	37,500	3,800	6,000	47,300	9,800	26.1%	2
10-55-26	BUILDING & GROUNDS	-		-	-	-	0.0%	
10-55-28	TELEPHONE	2,887		1,500	4,387	1,500	52.0%	3
10-55-35	CONTRACTURAL SERVICES-DISPATCH	3,500		-	3,500	-	0.0%	
10-55-36	COMPUTER CHARGES	7,182		-	7,182	-	0.0%	
10-55-45	RADIO AND PAGER REPAIRS	14,000	-	-	14,000	-	0.0%	
10-55-46	VEHICLES - MAINTENANCE & REPAIR	14,400	-	3,000	17,400	3,000	20.8%	4
10-55-47	VEHICLES - FUEL	4,000	-	4,000	8,000	4,000	100.0%	5
10-55-51	EVENTS/OUTREACH	8,382	-	-	8,382	-	0.0%	
10-55-52	INSURANCE BILLING (GOLD CROSS)	8,500	-	4,000	12,500	4,000	47.1%	6
10-55-53	MEDICARE/MEDICAID PAYMENTS	5,800	-	-	5,800	-	0.0%	
10-55-61	MISCELLANEOUS	1,800	-	-	1,800	-	0.0%	
10-55-62	TRAINING	31,250	-	-	31,250	-	0.0%	
10-55-63	GRANT EXPENDITURES	4,200	-	9,930	14,130	9,930	236.4%	7
10-55-64	COMMUNITY CPR-FIRST AID CLASS	100	-	900	1,000	900	900.0%	8
10-55-66	C.E.R.T.	4,060	-	-	4,060	-	0.0%	
10-55-74	EQUIPMENT PURCHASES/INSPECTION	6,000	-	-	6,000	-	0.0%	
10-55-75	LIFE SAFETY EQUIPMENT	23,575	-	-	23,575	-	0.0%	
10-55-76	WILDFIRE RESPONSE	-	-	12,500	12,500	12,500	100.0%	9
TOTAL - FIRE		909,935	6,742	65,830	982,507	72,572	8.0%	

- 1 Salary (April - June) for interfacility transport staffing from Spanish Fork hospital
- 2 Ventilator for Interfacility transports from Spanish Fork Hospital
- 3 New telephone costs moved to FD budget, ambulance air cards, FC Smith Phone
- 4 Increased maintenance costs due to larger and aging fleet
- 5 Increased fuel costs due to increased fuel pricing and fleet mileage
- 6 Increased billing service fees due to increased ambulance billing collection
- 7 Account to spend additional grant money received
- 8 Community CPR class costs
- 9 Wildland fire / Ether Hollow Flood Response fund

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EMS

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget
10-58-11	SALARIES & WAGES	-	-	-	-	-	0.0%
10-58-12	PART TIME WAGES	-	-	-	-	-	0.0%
10-58-13	BENEFITS	-	-	-	-	-	0.0%
10-58-14	VOLUNTEER PAY	-	-	-	-	-	0.0%
10-58-15	UNIFORMS	-	-	-	-	-	0.0%
10-58-16	ADMINISTRATIVE NOMINAL FEE	-	-	-	-	-	0.0%
10-58-17	TRAINING MEETINGS NOMINAL FEE	-	-	-	-	-	0.0%
10-58-18	MISC EXPENSE	-	-	-	-	-	0.0%
10-58-21	MEMBERSHIPS	-	-	-	-	-	0.0%
10-58-23	TRAVEL/PER DIEM	-	-	-	-	-	0.0%
10-58-24	OFFICE SUPPLIES	-	-	-	-	-	0.0%
10-58-25	STATE EMS VEHICLE FEES	-	-	-	-	-	0.0%
10-58-26	BUILDINGS MAINTENANCE	-	-	-	-	-	0.0%
10-58-28	TELEPHONE	-	-	-	-	-	0.0%
10-58-29	SERVICE CONTRACTS	-	-	-	-	-	0.0%
10-58-30	NEW HIRE TESTS	-	-	-	-	-	0.0%
10-58-32	RECERTIFICATIONS	-	-	-	-	-	0.0%
10-58-33	EMS COURSE FEES	-	-	-	-	-	0.0%
10-58-34	AEMT HOST TRAINING	-	-	-	-	-	0.0%
10-58-36	COMPUTER CHARGES	-	-	-	-	-	0.0%
10-58-44	COMMUNICATION PURCHASES	-	-	-	-	-	0.0%
10-58-45	COMMUNICATIONS MAINTENANCE	-	-	-	-	-	0.0%
10-58-46	VEHICLE MAINTENANCE	-	-	-	-	-	0.0%
10-58-47	FUEL	-	-	-	-	-	0.0%
10-58-51	INSURANCE BILLING	-	-	-	-	-	0.0%
10-58-52	MEDICAID PAYMENTS	-	-	-	-	-	0.0%
10-58-55	EMS GRANT EXPENDITURES	-	-	-	-	-	0.0%
10-58-61	DISPOSABLE SUPPLIES	-	-	-	-	-	0.0%
10-58-62	TRAINING/CONF/MEETINGS	-	-	-	-	-	0.0%
10-58-64	COMMUNITY CPR-FIRST AID CLASS	-	-	-	-	-	0.0%
10-58-66	CERT PROGRAM	-	-	-	-	-	0.0%
10-58-75	COMMUNICABLE DISEASE CONTROL	-	-	-	-	-	0.0%
10-58-90	EQUIPMENT	-	-	-	-	-	0.0%
10-58-92	EMS EVENTS	-	-	-	-	-	0.0%
10-58-93	COMMUNITY EDUCATION	-	-	-	-	-	0.0%
TOTAL - EMS		-	-	-	-	-	0.0%

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Streets

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget	
10-60-11	SALARIES	64,400	1,227	-	65,627	1,227	1.9%	
10-60-13	EMPLOYEE BENEFITS	31,606	337	-	31,943	337	1.1%	
10-60-17	OVERTIME/ON CALL	1,033	-		1,033	-	0.0%	
10-60-14	PROTECTIVE CLOTHING	3,869	-		3,869	-	0.0%	
10-60-21	SUBSCRIPTIONS & MEMBERSHIPS	840	-		840	-	0.0%	
10-60-23	TRAVEL, TRAINING & MEETINGS	1,305	-		1,305	-	0.0%	
10-60-24	OFFICE SUPPLIES	128	-		128	-	0.0%	
10-60-25	EQUIPMENT, MATERIALS AND SUPPLIES	5,530	-	-	5,530	-	0.0%	
10-60-26	BUILDING MAINTENANCE	1,069	-	-	1,069	-	0.0%	
10-60-27	UTILITIES	537	-	5,463	6,000	5,463	1017.9%	1
10-60-28	TELEPHONE	-	-	-	-	-	0.0%	
10-60-29	ELECTRICITY - STREET LIGHTS (ROCKY MTN)	82,052	-	-	82,052	-	0.0%	
10-60-31	PROFESSIONAL SERVICES	5,000	-	-	5,000	-	0.0%	
10-60-32	BLUE STAKES SERVICES - C ROADS	470	-	-	470	-	0.0%	
10-60-36	COMPUTERS/SOFTWARE	2,846	-	-	2,846	-	0.0%	
10-60-42	ROAD MAINTENANCE - C ROADS	35,000	-	-	35,000	-	0.0%	
10-60-43	SIDEWALKS/CURBS - C ROADS	60,000	140,000	-	200,000	140,000	233.3%	
10-60-46	VEHICLES - MAINT & REPAIR	2,154	-		2,154	-	0.0%	
10-60-47	VEHICLES - FUEL	1,083	-		1,083	-	0.0%	
10-60-51	GIS	-	-	-	-	-	0.0%	
10-60-52	INSTALL STREET LIGHTS & 3 YR UTILITY	60,000	-	140,000	200,000	140,000	233.3%	2
10-60-61	SIGNS-MAINT,REPAIR,TRAFFIC CNTRL - C RDS	16,000	-	4,000	20,000	4,000	25.0%	3
10-60-72	LEASE/FINANCE VEHICLES	-	-	-	-	-	0.0%	
10-60-74	EQUIPMENT, MATERIALS AND SUPPLIES	-	-	-	-	-	0.0%	
10-60-78	SNOW - SALT (C ROADS)	34,600	-	-	34,600	-	0.0%	
10-60-79	SNOW PLOW MAINTENANCE (C ROADS)	7,700	-	-	7,700	-	0.0%	
TOTAL - STREETS		417,221	141,565	149,463	708,248	291,028	69.8%	

1 Correcting orriginal budget amount.

2 Installed streetlights in recently completed subdivisions.

3 Increase in signage.

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Parks

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget	
10-64-11	SALARIES - FULL TIME	144,185	9,689	-	153,874	9,689	6.7%	
10-64-12	PART TIME SALARIES & WAGES	47,620	-	-	47,620	-	0.0%	
10-64-13	EMPLOYEE BENEFITS	84,979	2,465	-	87,444	2,465	2.9%	
10-64-17	OVERTIME/ON CALL PAY	9,007	-	-	9,007	-	0.0%	
10-64-14	PROTECTIVE CLOTHING	2,000	-	-	2,000	-	0.0%	
10-64-21	SUBSCRIPTIONS & MEMBERSHIPS	700	200	-	900	200	28.6%	1
10-64-22	EDUCATION & MEETINGS	2,500	-	-	2,500	-	0.0%	
10-64-23	TRAVEL & TRAINING	2,500	-	-	2,500	-	0.0%	
10-64-24	OFFICE SUPPLIES	1,500	-	-	1,500	-	0.0%	
10-64-25	EQUIPMENT SUPPLIES & MAINT.	9,000	-	-	9,000	-	0.0%	
10-64-26	BUILDING & GROUNDS	23,000	5,672	-	28,672	5,672	24.7%	2
10-64-27	UTILITIES	110,000	-	-	110,000	-	0.0%	
10-64-28	TELEPHONE, RADIOS & PAGERS	4,500	-	-	4,500	-	0.0%	
10-64-30	TREE TRIMMING	5,000	-	-	5,000	-	0.0%	
10-64-35	PROFESSIONAL AND TECHNICAL	1,632	-	-	1,632	-	0.0%	
10-64-36	COMPUTERS	3,500	-	-	3,500	-	0.0%	
10-64-37	HARVEST PARK EVENT CENTER BLDG & GRNDS	30,000	1,328	-	31,328	1,328	4.4%	3
10-64-40	RECREATION & PARKS GRANTS	4,879	-	-	4,879	-	0.0%	
10-64-45	EXERCISE EQUIPMENT MAINTENANCE	3,500	-	-	3,500	-	0.0%	
10-64-46	VEHICLES - MAINTENANCE & REPAIR	10,000	6,000	-	16,000	6,000	60.0%	4
10-64-47	VEHICLES - FUEL	9,000	-	-	9,000	-	0.0%	
10-64-49	ARTS & HUMANITIES	6,500	-	-	6,500	-	0.0%	
10-64-55	SHADE TREE BEAUTIFICATION	3,000	-	-	3,000	-	0.0%	
10-64-60	TURF PRODUCTS	13,000	-	-	13,000	-	0.0%	
10-64-61	MAPLETON PARKWAY TRAIL	2,000	-	64,000	66,000	64,000	3200.0%	
10-64-69	DEPARTMENT EXPENSE	1,500	-	-	1,500	-	0.0%	
10-64-74	EQUIPMENT PURCHASES	10,000	4,000	-	14,000	4,000	40.0%	5
10-64-78	PARK IMPROVEMENTS	10,000	-	-	10,000	-	0.0%	
10-64-82	SPRINKLER CONTROL UPGRADES	20,000	-	-	20,000	-	0.0%	
10-64-85	CAPITAL PROJECTS	-	-	-	-	-	0.0%	
TOTAL - PARKS		575,002	29,354	64,000	668,356	93,354	16.2%	

- 1 UNLA Memberships
- 2 Lights, floor upgrades, breakroom furniture
- 3 Upgrades to the harvest park building
- 4 R311T and Heater Core replacement on Dodge. New tires
- 5 Floor cleaner needs to be replaced

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Recreation

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget	
10-65-11	SALARIES - FULL TIME	53,581	-	15,000	68,581	15,000	28.0%	1
10-65-12	PART TIME SALARIES AND WAGES	112,829	346	-	113,175	346	0.3%	1
10-65-13	EMPLOYEE BENEFITS	30,542	327	-	30,869	327	1.1%	1
10-65-17	ON CALL	-	-	-	-	-	0.0%	
10-65-40	WRESTLING	3,000	-	-	3,000	-	0.0%	
10-65-42	YOGA/KICKBOXING	500	-	-	500	-	0.0%	
10-65-44	MAPLETON IN BLOOM	1,500	-	-	1,500	-	0.0%	
10-65-45	LACROSSE	1,500	-	-	1,500	-	0.0%	
10-65-47	VEHICLES - FUEL	1,000	-	-	1,000	-	0.0%	
10-65-49	TACKLE FOOTBALL	-	-	-	-	-	0.0%	
10-65-50	SOCCER	25,000			25,000	-	0.0%	
10-65-51	WALKING PROGRAM	1,000			1,000	-	0.0%	
10-65-52	BOYS BASEBALL	25,000			25,000	-	0.0%	
10-65-53	GIRLS SOFTBALL	5,000			5,000	-	0.0%	
10-65-54	BOYS BASKETBALL	12,500			12,500	-	0.0%	
10-65-55	GIRLS BASKETBALL	4,000			4,000	-	0.0%	
10-65-56	TENNIS	500	-	-	500	-	0.0%	
10-65-57	CONCESSION EXPENSES	500	-	-	500	-	0.0%	
10-65-59	SUMMER PROGRAMS	1,500	-	-	1,500	-	0.0%	
10-65-60	VOLLEYBALL	3,000	-		3,000	-	0.0%	
10-65-61	FLAG FOOTBALL	5,000	-	-	5,000	-	0.0%	
10-65-62	GYMNASTICS/TUMBLING	500	-	-	500	-	0.0%	
10-65-63	DANCE	500	-	-	500	-	0.0%	
10-65-65	CHOIR	-	-	-	-	-	0.0%	
10-65-66	ARCHERY	750	-	-	750	-	0.0%	
10-65-70	ONLINE FEES	-	-	1,250	1,250	1,250	100.0%	2
10-65-71	MOONLIGHT HALF MARATHON	11,000	-	-	11,000	-	0.0%	
10-65-72	HERSHEY TRACK MEET	2,800	-	-	2,800	-	0.0%	
10-65-73	CHEERLEADING	-	-	-	-	-	0.0%	
10-65-74	SEWING	-	-	-	-	-	0.0%	
10-65-75	SPECIAL EVENTS	4,500		-	4,500	-	0.0%	
10-65-89	MAPLE MOUNTAIN ART GUILD	500	-	-	500	-	0.0%	
TOTAL - RECREATION		308,002	673	16,250	324,925	16,923	5.5%	

- 1 Increase in salaries.
2 Correct original budget amount.

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Museum

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget
10-69-26	BUILDING & GROUNDS	1,500		-	1,500	-	0.0%
10-69-27	UTILITIES	-	-	-	-	-	0.0%
10-69-29	SECURITY SYSTEM	600	-	-	600	-	0.0%
10-69-37	BIRD HOME UTILITIES	850	-	-	850	-	0.0%
10-69-56	HISTORICAL PRESERVE. COMM. EXP	5,000	-	-	5,000	-	0.0%
10-69-57	HISTORICAL SOCIETY EXPENSES	-	-	100,000	100,000	100,000	100.0%
TOTAL - MUSEUM		7,950	-	100,000	107,950	100,000	1257.9%

1 Historical society projects being completed.

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Library

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget
10-80-10	SALARIES - LITERACY CENTER STAFF	4,398	98	-	4,496	98	2.2%
10-80-11	SALARIES - CITY LIBRARY STAFF	23,295	516	-	23,811	516	2.2%
10-80-12	BOOKMOBILE	1,000	-	-	1,000	-	0.0%
10-80-13	EMPLOYEE BENEFITS	2,118	47	-	2,165	47	2.2%
10-80-24	OFFICE SUPPLIES & EXPENSES	2,000	-	-	2,000	-	0.0%
10-80-60	FRIENDS OF THE LIBRARY	1,200	-	-	1,200	-	0.0%
10-80-62	LITERACY DONATION	1,200	-	-	1,200	-	0.0%
TOTAL - LIBRARY		35,211	661	-	35,872	661	1.9%

Mapleton City
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Community Contributions

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget
10-90-64	SENIOR CITIZENS-OPERATIONS EXP.	10,000	-	-	10,000	-	0.0%
10-90-65	SENIOR CITIZENS-HUMANITARIAN	-	-	-	-	-	0.0%
10-90-68	CITY YOUTH COUNCIL	4,000	-	-	4,000	-	0.0%
10-90-69	MISS SPRINGVILLE PAGEANT	2,000	-	-	2,000	-	0.0%
10-90-70	CITY YOUTH COUNCIL-HUMANITARIAN	500	-	-	500	-	0.0%
TOTAL - COMMUNITY CONTRIBUTIONS		16,500	-	-	16,500	-	0.0%

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Transfers and Reserves

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget
10-99-01	TRANSFER TO DEBT SERVICE FUND (2004 debt serv-pd 2015) (Now 2010 Bond)	-	-	-	-	-	0.0%
10-99-02	TRANSFER TO CAPITAL PROJECT FD (GF Departments Vehicle Replacement)	187,776	-	-	187,776	-	0.0%
10-99-02	TRANSFER TO CAPITAL PROJECT FD (GF Parks Equipment Replacement) Plus \$600 Reserves	-	-	-	-	-	0.0%
10-99-02	TRANSFER TO CAPITAL PROJECT FD (PARKS AND REC RESERVE)	25,000	-	-	25,000	-	0.0%
10-99-02	TRANSFER TO CAPITAL PROJECT FUND (PROCEEDS FROM SALE OF LAND TO NEBO)	-	-	-	-	-	0.0%
10-99-02	TRANSFER TO CAPITAL PROJECT FUND (projected surplus)	-	-	-	-	-	0.0%
10-99-02	TRANSFER TO CIP	-	-	646,862	646,862	646,862	100.0%
10-99-02	TRANSFER TO ROAD FUND (STREETS)	457,684	-	-	457,684	-	0.0%
10-99-02	TRANSFER TO WATER, STR WATER, SEWER, AND PI FUNDS (GF UTILITY USAGE)	-	-	-	-	-	0.0%
10-99-03	CLASS 'C' TRANSFER TO ROAD FUND (20)	-	-	-	-	-	0.0%
10-99-08	INCREASE GENERAL FUND RESERVES	217,717	48,132	-	156,969	-	(27.9%)
TOTAL - TRANSFERS AND RESERVES		888,177	48,132	646,862	1,583,171	646,862	78.2%

--1 Transfer to CIP increasing based on CARES funds being spent out of Capital Improvements Fund.

--2 General Fund reserves can now be 35% of General Fund revenues. This is an estimate of how much we can increase reserves by. Final number will be determined in year end audit.

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Street / Road Fund

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget
<u>REVENUES</u>							
20-37-11	ROAD UTILITY FEE	254,800	-		254,800	-	0.0%
20-38-33	TRANSFER BACK FROM GF	-		457,000	457,000	457,000	100.0%
20-38-33	TRANSFER FROM CLASS 'C' CURRENT	-	-		-	-	0.0%
20-38-33	TRANSFER FROM CLASS 'C' RESERVES	-	-	-	-	-	0.0%
20-38-90	APPROPRIATION OF FUND BALANCE	960,000		(457,000)	503,000	(457,000)	(47.6%)
	TOTAL REVENUES	1,214,800	-	-	1,214,800	-	0.0%

<u>EXPENDITURES</u>							
20-74-40	STREETS / ROAD PROJECTS	960,000		-	960,000	-	0.0%
	TOTAL EXPENDITURES	960,000	-	-	960,000	-	0.0%

TOTAL - STREET / ROAD FUND	254,800	-	-	254,800	-	0.0%
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Mapleton City
July 1, 2020 - June 30, 2021
Semi-Annual Amended Budget
Debt Service

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget
31-36-10	INTEREST	-	-	-	-	-	0.0%
31-38-33	CONTRIBUTION FROM GENERAL FUND	-	-	-	-	-	0.0%
31-38-36	CONTRIBUTION FROM CAPITAL PROJECT	-	-	-	-	-	0.0%
	TOTAL REVENUES	-	-	-	-	-	0.0%
31-44-14	2004 DEBT SERVICE PRINCIPAL	-	-	-	-	-	0.0%
31-44-24	2004 DEBT SERVICE INTEREST	-	-	-	-	-	0.0%
	TOTAL 2004 DEBT SERVICE	-	-	-	-	-	0.0%
31-44-15	2010 REVENUE BOND PRINCIPAL	-	-	-	-	-	0.0%
31-44-15	2010 REVENUE BOND PAYOFF	-	-	-	-	-	0.0%
31-44-25	2010 REVENUE BOND INTEREST	-	-	-	-	-	0.0%
31-44-90	BOND ADMINISTRATION FEES	-	-	-	-	-	0.0%
	TOTAL 2010 DEBT SERVICE	-	-	-	-	-	0.0%
TOTAL - DEBT SERVICE		-	-	-	-	-	

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EXPENDITURES							
45-44-16	CITY OFFICE BUILDING UPGRADES	-	28,000	-	28,000	28,000	100.0%
45-54-01	POLICE VEHICLES	-	-	140,000	140,000	140,000	100.0%
45-54-06	IMPACT FEE STUDY	-	-	10,000	10,000	10,000	100.0%
45-54-08	PUB SAFETY BUILDING - IMP FEE	-	-	6,000	6,000	6,000	100.0%
45-55-10	FIRE EQUIPMENT - Autoload Gurney	-	26,330	-	26,330	26,330	100.0%
45-55-11	FIRE EQUIPMENT - Washer/Dryer	-	15,670	-	15,670	15,670	100.0%
45-55-12	FIRE EQUIPMENT - ICE RESCUE	-	-	10,000	10,000	10,000	100.0%
45-60-01	PUBLIC WORKS - LEASE (2) DUMP TRUCKS W/SNOW PLOW	-	-	68,000	68,000	68,000	100.0%
45-60-03	PUBLIC WORKS - PICKUP TRUCK	-	120,000	-	120,000	120,000	100.0%
45-60-05	STREET MAINTAINENCE MASTER PLAN	457,684	-	(457,684)	-	(457,684)	(100.0%)
45-60-12	800 S ROADWAY WIDENING	-	-	16,000	16,000	16,000	100.0%
45-64-01	IMPACT FEE STUDY	-	-	10,000	10,000		
45-64-15	PARK DEVELOPMENT - VEHICLES	-	10,000	34,000	44,000		
45-64-25	PARKS EQUIPMENT	5,500	-	53,000	58,500	53,000	963.6%
45-64-91	DR HORTON ANNEX EXP	-	-	865,000	865,000	865,000	100.0%
45-95-01	INCREASE VEHICLE REPLACEMENT RESERVE	327,776	-	(162,776)	165,000	(162,776)	(49.7%)
45-95-03	INCREASE PARK & REC RESERVE	25,000	-	-	25,000	-	0.0%
45-95-05	INCREASE PARK ANNEX FEE RESERVES	166,000	-	-	166,000	-	0.0%
45-95-07	INCREASE PUBLIC SAFETY ANNEX FEE RSRVS	16,000	-	-	16,000	-	0.0%
TOTAL EXPENDITURES - CAPITAL PROJ		997,960	200,000	591,540	1,789,500	737,540	79.3%
CAPITAL PROJECTS-SURPLUS/(DEFICIT)		-	-	-	-	-	0.0%

Impact Fees / Annexation Fees

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REVENUES

		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	
IMPACT FEE REVENUE							
45-34-17	PARK IMPACT FEES	720,000	-	500,000	1,220,000	500,000	69.4%
45-34-22	PUBLIC SAFETY IMPACT FEES	69,000	-	45,000	114,000	45,000	65.2%
TOTAL REVENUES - IMPACT FEES		789,000	-	545,000	1,334,000	545,000	69.1%

IMPACT FEE EXPENDITURES

45-54-08	PUBLIC SAFETY BUILDING - BASEMENT REMODLE (IMPACT FEES)	-	-		-	-	0.0%
45-54-08	PUBLIC SAFETY BUILDING - FIRE SPRINKLERS (IMPACT FEES)	-	-		-	-	0.0%
45-64-03	PARK DEVELOPMENT - (IMPACT FEES)	350,000	-	1,450,000	1,800,000	1,450,000	414.3%
45-64-07	ENGINEERING FOR IRA ALLAN	-	-	100,000	100,000	100,000	100.0%
45-64-08	PARK DEVELOPMENT - SPORTS COURTS	-	-	66,500	66,500	66,500	100.0%
45-64-09	MAPLE GROVE PLAYGROUND	-	-	150,000	150,000	150,000	100.0%
45-64-14	LATERAL PARKWAY TRAIL (PAID FROM IMPACT FEES)	-	-	-	-	-	0.0%
TOTAL EXPENDITURES - IMPACT FEES		350,000	-	1,766,500	2,116,500	1,766,500	504.7%

TRANSFERS INTO IMPACT FEE RESERVES

45-1157 (45-95-02)	INCREASE PUBLIC SAFETY IMPACT FEE RESERVES	114,000	-	-	114,000	-	0.0%
45-1153 (45-95-04)	INCREASE PARK IMPACT FEE RESERVES	870,000	-	(1,766,500)	(896,500)	(1,766,500)	0.0%
45-1152 (45-95-05)	INCREASE D R HORTON PARK ANNEXATION FEE RESERVES	-	-	-	-	-	0.0%
45-1156 (45-95-07)	INCREASE D R HORTON PUBLIC SAFETY ANNEXATION FEE RESERVES	-	-	-	-	-	0.0%
TOTAL TRANSFERS INTO IMPACT FEE RESERVES		984,000	-	(1,766,500)	(782,500)	(1,766,500)	0.0%

IMPACT FEES-SURPLUS/(DEFICIT)

(545,000)	-	545,000	-	545,000	0.0%
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- 1 Paid off leases on police vehicles.
- 2 Public Safety share of impact fee study.
- 3 Completion of public safety basement.
- 4 Fire department received funds to purchase Ice Safety equipment.
- 5 Street maintenance was moved to Road Fund.
- 6 Road widening project.
- 7 To pay for impact fee study.
- 8 Parks purchahsed a truck.
- 9 Purchase of a Zero Turn mower.
- 10 DR Horton completed parks per a development agreement, we then paid them for that work.
- 11 Impact fees increased based on increase in building permits.
- 12 Increased the size of the project. We will get a large federal grant for this, however we need to budget for the entire cost of the project.
- 13 Engineering costs for the Ira Allan park projects.
- 14 Lights and equipment for the sports court.
- 15 The city improved the park that the developer built.
- 16 Impact fee reserves will be used to cover most of these projects.
- 17 Paid leases off one year early.

Mapleton City
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Semi-Annual Amended Budget
MAPLETON COMMUNITY NETWORK

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget	
REVENUES								
46-36-10	INTEREST	-	-	-	-	-	0.0%	
46-36-22	PROCEEDS FROM BOND	-	-	9,360,000	9,360,000	9,360,000	100.0%	1
46-37-11	FIBER INTERNET SALES	-	-	-	-	-	0.0%	
46-37-13	CONNECTION FEES	-	-	-	-	-	0.0%	
46-38-90	UTILIZE FUND BALANCE	-	-	-	-	-	0.0%	
TOTAL MAPLETON COMMUNITY NETWORK REVENUES		-	-	9,360,000	9,360,000	9,360,000	100.0%	
EXPENDITURES								
46-56-11	SALARIES	-	-	-	-	-	0.0%	
46-56-13	EMPLOYEE BENEFITS	-	-	-	-	-	0.0%	
46-56-17	OVERTIME/ON CALL	-	-	-	-	-	0.0%	
46-56-14	MISC EXPENSE	-	-	-	-	-	0.0%	
46-56-15	SYSTEM MAINTENANCE	-	-	-	-	-	0.0%	
46-56-21	SUBSCRIPTIONS & MEMBERSHIPS	-	-	-	-	-	0.0%	
46-56-23	TRAVEL, TRAINING & MEETINGS	-	-	-	-	-	0.0%	
46-56-24	OFFICE SUPPLIES	-	-	-	-	-	0.0%	
46-56-25	EQUIPMENT, MATERIALS AND SUPPLIES	-	-	-	-	-	0.0%	
46-56-26	BUILDING MAINTENANCE	-	-	-	-	-	0.0%	
46-56-27	UTILITIES	-	-	-	-	-	0.0%	
46-56-28	SCADA SYSTEMS	-	-	-	-	-	0.0%	
46-56-31	PROFESSIONAL SERVICES	-	-	-	-	-	0.0%	
46-56-32	LEGAL FEES	-	-	-	-	-	0.0%	
46-56-35	BLUE STAKE SERVICES	-	-	-	-	-	0.0%	
46-56-36	COMPUTER/SOFTWARE	-	-	-	-	-	0.0%	
46-56-46	VEHICLE MAINTENANCE	-	-	-	-	-	0.0%	
46-56-47	VEHICLES - FUEL	-	-	-	-	-	0.0%	
46-56-51	GIS	-	-	3,000	3,000	3,000	100.0%	1
46-56-53	DEPRECIATION	-	-	-	-	-	0.0%	
TOTAL EXPENDITURES		-	-	3,000	3,000	3,000	100.0%	

MAPLETON COMMUNITY NETWORK

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget	
MCN BILLINGS & COLLECTIONS								
46-73-11	SALARIES			-	-	-	0.0%	
46-73-13	EMPLOYEE BENEFITS			-	-	-	0.0%	
46-73-20	POSTAGE			-	-	-	0.0%	
46-73-22	UTILITY BILLINGS-PRINTING			-	-	-	0.0%	
46-73-24	OFFICE SUPPLIES & EXPENSES			-	-	-	0.0%	
46-73-36	COMPUTER CHARGES			-	-	-	0.0%	
46-73-38	CREDIT CARD CHARGES			-	-	-	0.0%	
46-73-51	INSURANCE			-	-	-	0.0%	
TOTAL BILLINGS & COLLECTIONS		-	-	-	-	-	0.0%	
CAMCNTAL PROJECTS								
46-74-30	MCN CONSTRUCTION AND MATERIALS	-	-	9,000	9,000	9,000	100.0%	1
46-74-52		-	-	-	-	-	0.0%	
46-74-53		-	-	-	-	-	0.0%	
46-74-56		-	-	-	-	-	0.0%	
46-74-57		-	-	-	-	-		
46-74-58		-	-	-	-	-	0.0%	
46-74-59		-	-	-	-	-	0.0%	
TOTAL - CAMCNTAL PROJECTS		-	-	9,000	9,000	9,000	100.0%	
DEBT SERVICE & TRANSFERS								
46-74-44	TRANSFER FOR CITY USAGE OF UTILITY		-	-	-	-	0.0%	
46-74-45	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE REPLACEMENT)		-	-	-	-	0.0%	
TOTAL DEBT SERVICE & TRANSFERS		-	-	-	-	-	0.0%	
TOTAL MCN FUND EXPENDITURES		-	-	12,000	12,000	12,000	100.0%	
46-99-08 (46-2981)	INCREASE/DECREASE FUND BALANCE RESERVES	-	-	9,348,000	9,348,000	9,348,000		
MCN FUND - SURPLUS/(DEFICIT)		-	-	-	-	-		

1 This is a new fund that is being set up with the adoption of this budget.

Mapleton City
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Water Fund

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget
REVENUES							
51-36-10	INTEREST EARNINGS	31,500	-	-	31,500	-	0.0%
51-37-11	WATER UTILITY BILLING REVENUE	1,849,633	-	-	1,849,633	-	0.0%
51-37-11	PAYMENT FROM GF FOR CITY UTILITY USAGE	12,792	-	-	12,792	-	0.0%
51-37-13	WATER CONNECTION FEES	96,000	-	-	96,000	-	0.0%
51-37-14	WATER IMPACT FEES	453,000	-	-	453,000	-	0.0%
51-37-15	PENALTY REVENUE	18,000	-	-	18,000	-	0.0%
51-37-16	LATE NOTICE/SHUTOFF FEES	11,000	-	-	11,000	-	0.0%
51-37-17	WATER ANNEXATION FEE	113,200	-	-	113,200	-	0.0%
51-37-25	INTEREST ON EBCo/PRESIDIO AGREEMENT	28,735	-	-	28,735	-	0.0%
51-37-26	PRINCIPAL ON EBCo/PRESIDIO AGREEMENT	85,413	-	-	85,413	-	0.0%
51-37-90	SUNDRY & LEGAL COLLECTION FEES	-	-	-	-	-	0.0%
51-38-10	DEVELOPER CONTRIBUTIONS	-	-	-	-	-	0.0%
51-38-13	TRANSFER FROM GF RESERVE - (Westwood Well Repairs)	-	-	-	-	-	0.0%
51-38-90	APPROPRIATION OF FUND BALANCE RESERVES	1,157,150	11,853	-	1,169,003	11,853	1.0%
51-38-91	APPROPRIATION OF IMPACT FEE RESERVES	-	-	-	-	-	0.0%
	TOTAL WATER FUND REVENUES	3,856,423	11,853	-	3,868,276	11,853	0.3%

EXPENDITURES

WATER OPERATIONS EXPENDITURES							
51-70-11	SALARIES	289,732	5,447	-	295,179	5,447	1.9%
51-70-13	EMPLOYEE BENEFITS	170,636	1,495	-	172,131	1,495	0.9%
51-70-17	OVERTIME/ON CALL	18,563	274	-	18,837	274	1.5%
51-70-14	CAR ALLOWANCE AND PROTECTIVE CLOTHING	5,130	-	-	5,130	-	0.0%
51-70-15	SYSTEM MAINTENANCE	104,229	-	-	104,229	-	0.0%
51-70-21	SUBSCRIPTIONS & MEMBERSHIPS	3,952	-	-	3,952	-	0.0%
51-70-22	SUVMA MEMBERSHIP	-	-	1,000	1,000	1,000	100.0%
51-70-23	TRAVEL, TRAINING & MEETINGS	6,484	-	-	6,484	-	0.0%
51-70-24	OFFICE SUPPLIES	540	-	1,357	1,897	1,357	251.2%
51-70-25	EQUIPMENT, MATERIALS AND SUPPLIES	23,416	-	1,584	25,000	1,584	6.8%
51-70-26	BUILDING MAINTENANCE	4,526	-	-	4,526	-	0.0%
51-70-27	UTILITIES	2,273	-	-	2,273	-	0.0%
51-70-28	SCADA SYSTEMS	3,504	-	-	3,504	-	0.0%
51-70-29	UTILITIES WELLS/TANKS (NEW)	154,719	-	128,935	283,654	128,935	83.3%
51-70-31	PROFESSIONAL SERVICES	13,000	-	7,396	20,396	7,396	56.9%
51-70-32	WATER RIGHTS LEGAL FEES	5,000	-	-	5,000	-	0.0%
51-70-34	AUDITOR FEES	2,680	-	-	2,680	-	0.0%
51-70-35	BLUE STAKES SERVICES	1,989	-	-	1,989	-	0.0%
51-70-36	COMPUTERS/SOFTWARE	12,140	-	-	12,140	-	0.0%
51-70-46	VEHICLE MAINTENANCE	9,610	-	8,169	17,779	8,169	85.0%
51-70-47	VEHICLES - FUEL	6,520	-	-	6,520	-	0.0%
51-70-51	GIS	-	-	4,491	4,491	4,491	100.0%
51-70-53	DEPRECIATION	620,000	-	-	620,000	-	0.0%
51-70-61	COMPUTERS/SOFTWARE	12,051	-	-	12,051	-	0.0%
51-70-75	METERS, TRANSPONDERS, MAINTENANCE	53,100	-	91,955	145,055	91,955	173.2%
	TOTAL WATER OPERATIONS	1,523,794	7,216	244,887	1,775,897	252,103	16.5%

Water Fund

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget
BILLING & COLLECTIONS EXPENDITURES							
51-73-11	SALARIES	40,751	1,792	-	42,543	1,792	4.4%
51-73-13	EMPLOYEE BENEFITS	20,557	454	-	21,011	454	2.2%
51-73-20	BAD DEBT EXPENSE	1,500	-	-	1,500	-	0.0%
51-73-22	POSTAGE - WATER BILLINGS	5,500	-	-	5,500	-	0.0%
51-73-24	OFFICE EXPENSE & SUPPLIES	-	-	-	-	-	0.0%
51-73-36	COMPUTER CHARGES	4,500	-	-	4,500	-	0.0%
51-73-38	CREDIT CARD CHARGES	12,000	-	-	12,000	-	0.0%
51-73-51	INSURANCE	15,000	-	-	15,000	-	0.0%
TOTAL BILLING & COLLECTIONS		99,808	2,246	-	102,054	2,246	2.3%
WATER CAPITAL PROJECTS							
51-74-30	TRANSPONDERS & METERS - NEW CONSTRUCTION IMPACT FEES	-	-	-	-	-	0.0%
51-74-46	700 EAST WATERLINE REPLACEMENT	515,000	-	-	515,000	-	-
51-74-47	NEW WATER MODEL	75,000	-	-	75,000	-	-
51-74-48	CROWD CANYON DEDICATED PUMP LINE	162,720	-	-	162,720	-	-
51-74-50	WATER MASTER PLAN	-	-	-	-	-	0.0%
51-74-64	SERVICEBERRY SPRING REDEVELOPMENT	-	-	12,000	12,000	12,000	100.0%
51-74-82	SCADA SYSTEM UPGRADES	50,000	-	-	50,000	-	0.0%
51-74-88	IMPACT FEE STUDY	-	-	7,500	7,500	7,500	100.0%
51-74-98	SERVICE BERRY SPRING DEVELOPMENT - IMPACT FEES	-	-	-	-	-	0.0%
TOTAL CAPITAL PROJECTS		802,720	-	19,500	822,220	19,500	2.4%
DEBT SERVICE & TRANSFERS							
51-75-12	2011 WATER REVENUE BOND-PRINCIPAL	265,000	-	(265,000)	-	(265,000)	(100.0%)
51-75-13	2020 WATER REVENUE BOND-PRINCIPAL	-	-	2,000	2,000	2,000	100.0%
51-75-44	TRANSFER TO GF FOR CITY USAGE OF UTILITY	12,792	-	-	12,792	-	0.0%
51-75-45	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE REPLACEMENT)	35,000	-	-	35,000	-	0.0%
51-75-46	TRANSFER TO PI	609,066	-	-	609,066	-	-
51-75-52	2011 WATER REVENUE BOND-INTEREST	89,154	-	(89,154)	-	(89,154)	(100.0%)
51-75-53	2020 WATER REVENUE BOND-INTEREST	-	-	26,000	26,000	26,000	100.0%
51-75-90	BOND ADMINISTRATION FEES	3,500	-	-	3,500	-	0.0%
51-75-91	2011 WATER BOND AMORTIZATION COSTS	5,096	-	-	5,096	-	0.0%
TOTAL DEBT SERVICE & TRANSFERS		1,019,608	-	(326,154)	693,454	(326,154)	(32.0%)
TOTAL WATER FUND EXPENDITURES		3,445,930	9,462	(61,767)	3,393,625	(52,305)	(1.5%)
51-99-08 (51-2981)	INCREASE FUND BALANCE	-	2,391	61,767	64,158	64,158	100.0%
	WATER IMPACT FEE - SURPLUS/(DEFICIT)	297,293	-	-	297,293	-	0.0%
	D R HORTON WATER ANNEXATION FEE - SURPLUS/(DEFICIT)	113,200	-	-	113,200	-	0.0%
	WATER FUND - SURPLUS/(DEFICIT)	(0)	-	-	-	-	0.0%

- 1 Increase in memberships, supplies, and equipment costs.
- 2 True up to actual utility costs.
- 3 More services were provided.
- 4 Higher costs to maintain vehicles.
- 5 Correct original budget amount.
- 6 Begin redevelopment per council's direction.
- 7 Pay of share of impact fee study.
- 8 Correct budget to reflect recently refinanced revenue bond.

Mapleton City
July 1, 2020 - June 30, 2021
Semi-Annual Amended Budget
Solid Waste

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget
REVENUES							
52-37-11	WASTE COLLECTION CHARGES	530,000	-	-	530,000	-	0.0%
52-38-50	UTILIZE SOLID WASTE RESERVES	-	-	-	-	-	0.0%
TOTAL SOLID WASTE COLLECTION REVENUES		530,000	-	-	530,000	-	0.0%

EXPENDITURES

52-73-11	SALARIES	24,768	897	-	25,665	897	3.6%
52-73-13	EMPLOYEE BENEFITS	13,338	221	-	13,559	221	1.7%
52-73-17	OVERTIME	1,000	-	-	1,000	-	0.0%
52-73-20	POSTAGE-UTILITY BILLING	-	-	4,500	4,500	4,500	100.0%
52-73-24	OFFICE EXPENSE & SUPPLIES	100	-	-	100	-	0.0%
52-73-32	COLLECTION CHARGES	450,000	-	-	450,000	-	0.0%
52-73-34	DUMP FEES	500	-	-	500	-	0.0%
52-73-35	RECYCLING DUMPSTER FEES	-	-	-	-	-	0.0%
52-73-36	COMPUTER CHARGES	4,333	-	-	4,333	-	0.0%
52-73-38	SUVSWD SUBSIDY	25,000	-	-	25,000	-	0.0%
TOTAL SOLID WASTE EXPENDITURES		519,039	1,118	4,500	524,657	5,618	1.1%
52-99-08 (52-2981)	INCREASE/DECREASE FUND BALANCE RESERVES	10,961	(1,118)	(4,500)	5,343	(5,618)	(51.3%)
SOLID WASTE - SURPLUS/(DEFICIT)		-	-	-	-	-	

--1 Correct original budget amount.

Mapleton City
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Semi-Annual Amended Budget
Sewer Fund

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget	
REVENUES								
53-36-10	INTEREST	35,000	-	-	35,000	-	0.0%	
53-36-90	SEWER SUNDRY REVENUE	-	-	100,000	100,000	100,000	100.0%	1
53-37-11	SEWER UTILITY BILLING REVENUE	1,091,400	-	-	1,091,400	-	0.0%	
53-37-11	PAYMENT FROM GF FOR CITY UTILITY USAGE	2,935	-	-	2,935	-	0.0%	
53-37-13	SEWER CONNECTION FEES	40,000	-	-	40,000	-	0.0%	
53-37-16	SEWER IMPACT FEES	270,000	-	-	270,000	-	0.0%	
53-37-17	SEWER ANNEXATION FEE	85,000	-	-	85,000	-	0.0%	
53-38-33	TRANSFER FROM GF RESERVE Share of Spanish Fork Treatment Plant) (City	-	-	-	-	-	0.0%	
53-38-90	APPROPRIATION OF FUND RESERVES	140,591	5,901	78,718	225,210	84,619	60.2%	
53-38-20	APPROPRIATION OF IMPACT FEE RESERVES	-	-	-	-	-	0.0%	
	TOTAL SEWER FUND REVENUES	1,664,926	5,901	178,718	1,849,545	184,619	11.1%	
EXPENDITURES								
	SEWER OPERATIONS EXPENDITURES							
53-70-11	SALARIES	135,446	2,546	-	137,992	2,546	1.9%	
53-70-13	EMPLOYEE BENEFITS	79,790	699	-	80,489	699	0.9%	
53-70-17	OVERTIME/ON CALL	8,678	128	-	8,806	128	1.5%	
53-70-14	CAR ALLOWANCE	2,398	-	-	2,398	-	0.0%	
53-70-15	SYSTEM MAINTENANCE	82,000	-	24,191	106,191	24,191	29.5%	2
53-70-21	SUBSCRIPTIONS & MEMBERSHIPS	1,848	-	-	1,848	-	0.0%	
53-70-23	TRAVEL, TRAINING & MEETINGS	3,087	-	-	3,087	-	0.0%	
53-70-24	OFFICE SUPPLIES	276	-	-	276	-	0.0%	
53-70-25	EQUIPMENT, MATERIALS AND SUPPLIES	11,236	-	-	11,236	-	0.0%	
53-70-26	BUILDING MAINTENANCE	2,141	-	-	2,141	-	0.0%	
53-70-27	UTILITIES	1,062	-	1,667	2,729	1,667	156.9%	3
53-70-28	SCADA SYSTEMS	2,628	-	-	2,628	-	0.0%	
53-70-29	UTILITIES - LIFT STATION	3,361	-	-	3,361	-	0.0%	
53-70-31	PROFESSIONAL SERVICES	10,000	-	-	10,000	-	0.0%	
53-70-32	SEWER PROCESSING CHARGES	204,500	-	-	204,500	-	0.0%	
53-70-33	EASEMENT RENT- RAILROAD	500	-	-	500	-	0.0%	
53-70-35	BLUE STAKE SERVICES	964	-	-	964	-	0.0%	
53-70-36	COMPUTERS/SOFTWARE	5,676	-	-	5,676	-	0.0%	
53-70-46	VEHICLE MAINTENANCE	4,497	-	5,195	9,692	5,195	115.5%	4
53-70-47	VEHICLES - FUEL	3,050	-	1,865	4,915	1,865	61.1%	4
53-70-51	GIS	110	-	5,000	5,110	5,000	4545.5%	5
53-70-53	DEPRECIATION	560,000	-	-	560,000	-	0.0%	
	TOTAL SEWER OPERATIONS	1,123,247	3,373	37,918	1,164,538	41,291	3.7%	

Sewer Fund

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget
SEWER BILLINGS & COLLECTIONS							
53-73-11	SALARIES	28,875	1,127	-	30,002	1,127	3.9%
53-73-13	EMPLOYEE BENEFITS	15,371	277	-	15,648	277	1.8%
53-73-20	POSTAGE	-	-	-	-	-	0.0%
53-73-21	UTILITY BILLINGS-PRINTING	6,000	-	-	6,000	-	0.0%
53-73-24	OFFICE SUPPLIES & EXPENSES	500	-	-	500	-	0.0%
53-73-36	COMPUTER CHARGES	3,000	-	-	3,000	-	0.0%
53-73-38	CREDIT CARD CHARGES	10,000	-	-	10,000	-	0.0%
53-73-51	INSURANCE	20,000	-	-	20,000	-	0.0%
TOTAL BILLINGS & COLLECTIONS		83,746	1,404	-	85,150	1,404	1.7%
SEWER CAPITAL PROJECTS							
53-74-31	SUVMWA PROJECT - IMPACT FEES	-	-	-	-	-	0.0%
53-74-41	SPANISH FORK TRUNK LINE - (Impact Fees)	-	-	-	-	-	0.0%
53-74-42	SPANISH FORK TREATMENT PLANT	-	-	-	-	-	0.0%
53-74-43	SEWER SYSTEM MASTER PLAN - (Impact Fees)	-	-	-	-	-	0.0%
53-74-46	LIFT STATION UPGRADES BACKUP GENERATOR	-	-	-	-	-	0.0%
53-74-49	WWTP UV DISINFECTION (NEW) (\$60K from impact fees)	-	-	-	-	-	0.0%
5374??	TREATMENT PLANT DESIGN	80,000	-	-	80,000	-	0.0%
53-74-52	SCADA UPGRADES	25,000	-	-	25,000	-	0.0%
53-74-50	WWTP PHOSPHOROUS REMOVAL (NEW) (\$24K from impact fees)	-	-	-	-	-	0.0%
TOTAL CAPITAL PROJECTS		105,000	-	-	105,000	-	0.0%
DEBT SERVICE & TRANSFERS							
53-74-44	TRANSFER FOR CITY USAGE OF UTILITY	2,935	-	-	2,935	-	0.0%
53-74-45	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE REPLACEMENT)	35,000	-	-	35,000	-	0.0%
53-75-12	2004 SEWER REV BOND-PRINCIPAL	-	-	-	-	-	0.0%
53-75-52	2004 SEWER REV BOND-INTEREST	-	-	-	-	-	0.0%
53-75-53	2020 SEWER REVENUE NOTE - INTEREST	-	-	440,000	440,000	-	6
53-75-90	BOND ADMINISTRATION FEES	-	-	-	-	-	0.0%
TOTAL DEBT SERVICE		37,935	-	440,000	477,935	-	1159.9%
TOTAL SEWER FUND EXPENDITURES		1,349,926	4,777	477,918	1,832,623	42,695	35.8%
53-99-08 2981)	(53- INCREASE FUND BALANCE	-	1,124	-	(38,878)	141,924	0.0%
	SEWER IMPACT FEE - SURPLUS/(DEFICIT)	270,000	-	(299,200)	(29,200)	-	0.0%
	D R HORTON SEWER ANNEXATION FEE - SURPLUS/(DEFICIT)	85,000	-	-	85,000	-	0.0%
	SEWER FUND - SURPLUS/(DEFICIT)	(40,000)	-	-	-	-	0.0%

- 1 Spanish Fork paid us a check for over-billing from prior fiscal years.
- 2 System Maintenance costs increased.
- 3 Increase in utility costs.
- 4 Vehicle fuel and maintenance costs increased.
- 5 Correct original budget amount.
- 6 Budget for the new sewer revenue note with Spanish Fork. This year was an interest only payment.

Mapleton City
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Semi-Annual Amended Budget
Storm Water

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget
REVENUES							
57-37-11	STORM WATER CHARGES	168,497	-	-	168,497	-	0.0%
57-37-11	PAYMENT FROM GF FOR CITY UTILITY USAGE	180	-	-	180	-	0.0%
57-37-27	LAND DISTURBANCE FEE (SWIPP)	75,000	-	-	75,000	-	0.0%
57-38-13	TRANSFER FROM OTHER FUND	-	-	-	-	-	0.0%
57-38-50	UTILIZE STORM WATER RESERVES	-	-	27,427	27,427	27,427	100.0%
TOTAL STORM WATER REVENUES		243,677	-	27,427	271,104	27,427	11.3%
EXPENDITURES							
57-70-11	SALARIES	34,075	641	-	34,716	641	1.9%
57-70-13	EMPLOYEE BENEFITS	20,074	175	-	20,249	175	0.9%
57-70-17	OVERTIME/ON CALL	2,183	32	-	2,215	32	1.5%
57-70-14	PROTECTIVE CLOTHING	603	-	-	603	-	0.0%
57-70-15	SYSTEM MAINTENANCE	30,000	-	15,111	45,111	15,111	50.4%
57-70-21	SUBSCRIPTIONS & MEMBERSHIPS	3,235	-	-	3,235	-	0.0%
57-70-23	TRAVEL, TRAINING, & MEETINGS	763	-	-	763	-	0.0%
57-70-24	OFFICE SUPPLIES	64	-	-	64	-	0.0%
57-70-25	EQUIPMENT, MATERIALS & SUPPLIES	2,754	-	-	2,754	-	0.0%
57-70-26	BUILDING MAINTENANCE	532	-	-	532	-	0.0%
57-70-27	UTILITIES	267	-	4,333	4,600	4,333	1621.1%
57-70-31	PROFESSIONAL SERVICES	6,350	-	-	6,350	-	0.0%
57-70-33	UTILISYNC SOFTWARE	-	-	-	-	-	0.0%
57-70-35	BLUE STAKE SERVICES	234	-	-	234	-	0.0%
57-70-36	COMPUTERS/SOFTWARE	1,417	-	10,474	11,891	10,474	739.2%
57-70-46	VEHICLE MAINTENANCE	1,073	-	-	1,073	-	0.0%
57-70-47	VEHICLES - FUEL	742	-	-	742	-	0.0%
57-70-48	COUNTY ASSESSMENT FEE	1,466	-	-	1,466	-	0.0%
57-70-49	DUMP FEES	6,180	-	-	6,180	-	0.0%
57-70-51	GIS	-	-	-	-	-	0.0%
57-70-53	DEPRECIATION	17,500	-	-	17,500	-	0.0%
57-70-90	SWEeper TRUCK MAINTENANCE	2,670	-	-	2,670	-	0.0%
TOTAL STORM WATER OPERATIONS		132,182	848	29,918	162,949	30,766	23.3%
BILLING & COLLECTIONS EXPENDITURES							
57-73-11	SALARIES	30,706	1,229	-	31,935	1,229	4.0%
57-73-13	EMPLOYEE BENEFITS	15,931	309	-	16,240	309	1.9%
57-73-20	POSTAGE - UTILITY BILLING	-	-	-	-	-	0.0%
57-73-36	COMPUTER CHARGES	3,800	-	-	3,800	-	0.0%
57-73-74	MATERIALS & SUPPLIES	1,000	-	-	1,000	-	0.0%
TOTAL BILLINGS & COLLECTIONS		51,437	1,538	-	52,975	1,538	3.0%
STORM WATER CAPITAL PROJECTS							
57-74-44	TRANSFER FOR CITY USAGE OF UTILITY	180	-	-	180	-	0.0%
57-74-50	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE REPLACEMENT)	35,000	-	-	35,000	-	0.0%
57-74-04	HORIZON HEIGHTS STORM DRAIN IMPROVEMENTS	-	20,000	-	20,000	20,000	100.0%
TOTAL CAPITAL PROJECTS		35,180	20,000	-	55,180	20,000	56.9%
TOTAL STORM WATER FUND EXPENDITURES		218,799	22,386	29,918	271,104	52,304	23.9%
57-99-08 (57-2981)	INCREASE/DECREASE FUND BALANCE RESERVES	24,878	(22,386)	(2,491)	0	(24,877)	(100.0%)
STORM WATER - SURPLUS/(DEFICIT)		-	-	-	-	-	

- 1 Increase in system maintenance costs.
- 2 Correct original budget amount.
- 3 Increase in computer and software expense.

Mapleton City
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Pressurized Irrigation

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget
REVENUES							
58-36-10	INTEREST	15,000	-	-	15,000	-	0.0%
58-37-11	METERED PI WATER SALES	795,123	-	-	795,123	-	0.0%
58-37-13	CONNECTION FEES	35,000	-	-	35,000	-	0.0%
58-37-14	PI IMPACT FEES	141,000	-	-	141,000	-	0.0%
58-37-17	D R HORTON PI ANNEXATION FEES	-	-	-	-	-	0.0%
58-38-13	TRANSFER FROM GF RESERVE	-	-	-	-	-	0.0%
58-38-XX	TRANSFER FROM WATER FUND RESERVE	609,066	-	-	609,066	-	0.0%
58-38-90	UTILIZE RESERVES	35,000	94,907	187,652	317,559	282,559	807.3%
58-38-90	UTILIZE IMPACT FEE RESERVES	632,555	-	-	632,555	-	0.0%
TOTAL PRESSURIZED IRRIGATION REVENUES		2,262,744	94,907	187,652	2,545,303	282,559	12.5%

EXPENDITURES

58-70-11	SALARIES	121,020	2,275	-	123,295	2,275	1.9%	
58-70-13	EMPLOYEE BENEFITS	71,292	624	-	71,916	624	0.9%	
58-70-17	OVERTIME/ON CALL	7,754	114	-	7,868	114	1.5%	
58-70-14	PROTECTIVE CLOTHING	2,143	-	-	2,143	-	0.0%	
58-70-15	SYSTEM MAINTENANCE	18,190	-	41,014	59,204	41,014	225.5%	1
58-70-21	SUBSCRIPTIONS & MEMBERSHIPS	1,651	-	-	1,651	-	0.0%	
58-70-23	TRAVEL, TRAINING & MEETINGS	2,708	-	-	2,708	-	0.0%	
58-70-24	OFFICE SUPPLIES	226	-	-	226	-	0.0%	
58-70-25	EQUIPMENT, MATERIALS AND SUPPLIES	9,781	-	4,116	13,897	4,116	42.1%	2
58-70-26	BUILDING MAINTENANCE	1,891	-	-	1,891	-	0.0%	
58-70-27	UTILITIES	949	-	19,191	20,140	19,191	2021.6%	3
58-70-28	SCADA SYSTEMS	1,168	-	-	1,168	-	0.0%	
58-70-29	UTILITIES - PUMPS	-	-	-	-	-	0.0%	
58-70-30	UTILITIES - POND	18,801	-	-	18,801	-	0.0%	
58-70-31	PROFESSIONAL SERVICES	5,000	-	9,305	14,305	9,305	186.1%	4
58-70-32	WATER RIGHTS LEGAL FEES	5,000	-	-	5,000	-	0.0%	
58-70-35	BLUE STAKE SERVICES	831	-	-	831	-	0.0%	
58-70-36	COMPUTER/SOFTWARE	5,034	-	3,954	8,988	3,954	78.5%	5
58-70-37	TRANSPONDERS AND METERS	15,000	-	16,647	31,647	16,647	111.0%	6
58-70-46	VEHICLE MAINTENANCE	3,810	-	2,725	6,535	2,725	71.5%	7
58-70-47	VEHICLES - FUEL	2,635	-	-	2,635	-	0.0%	
58-70-51	GIS	-	-	1,643	1,643	1,643	100.0%	8
58-70-53	DEPRECIATION	380,000	-	-	380,000	-	0.0%	
58-70-60	IRRIGATION WATER LEASE FEES/WATER SHARES	111,527	88,473	43,231	243,231	131,704	118.1%	9
TOTAL EXPENDITURES		786,409	91,487	141,826	1,019,722	233,313	29.7%	

Pressurized Irrigation

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		FY 2020-2021 Approved Budget	FY 2020-2021 First Amended Changes	FY 2020-2021 Second Amended Changes	FY 2020-2021 Amended Budget	FY 2020-2021 Approved vs Original Budget Amendments	FY 2020-2021 % Change Amended Budget	
PI BILLINGS & COLLECTIONS								
58-73-11	SALARIES	40,751	1,792	5,000	47,543	6,792	16.7%	10
58-73-13	EMPLOYEE BENEFITS	20,557	454	1,000	22,011	1,454	7.1%	10
58-73-20	POSTAGE	-	-	-	-	-	0.0%	
58-73-22	UTILITY BILLINGS-PRINTING	5,500	-	1,000	6,500	1,000	18.2%	11
58-73-24	OFFICE SUPPLIES & EXPENSES	-	-	-	-	-	0.0%	
58-73-36	COMPUTER CHARGES	-	-	-	-	-	0.0%	
58-73-38	CREDIT CARD CHARGES	-	-	-	-	-	0.0%	
58-73-51	INSURANCE	-	-	-	-	-	0.0%	
TOTAL BILLINGS & COLLECTIONS		66,808	2,246	7,000	76,054	9,246	13.8%	
CAPITAL PROJECTS								
58-74-30	TRANSPONDERS & METERS NEW CONSTRUCTION (IMPACT FEES)	-	-	-	-	-	0.0%	
58-74-52	WATER SERVICE LATERALS & METERS (IMPACT FEES)	-	-	-	-	-	0.0%	
58-74-53	WATER LINES	-	-	-	-	-	0.0%	
58-74-56	PI MASTER PLAN	-	-	-	-	-	0.0%	
58-74-57	MAPLE STREET MAIN TO HIGHWAY 89	1,181,000	-	-	1,181,000	-		
58-74-58	SCADA SYSTEM UPGRADES	50,000	-	-	50,000	-	0.0%	
58-74-59	CITY METERS	50,000	-	-	50,000	-	0.0%	
58-74-62	PI POND PIPING	-	-	40,000	40,000	40,000	100.0%	12
TOTAL - CAPITAL PROJECTS		1,281,000	-	40,000	1,321,000	40,000	3.1%	
DEBT SERVICE & TRANSFERS								
58-74-44	TRANSFER FOR CITY USAGE OF UTILITY	93,527	-	-	93,527	-	0.0%	
58-74-45	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE REPLACEMENT)	35,000	-	-	35,000	-	0.0%	
TOTAL DEBT SERVICE & TRANSFERS		128,527	-	-	128,527	-	0.0%	
TOTAL PI FUND EXPENDITURES		2,262,744	93,733	188,826	2,545,303	282,559	12.5%	
58-99-08 (58-2981)	INCREASE/DECREASE FUND BALANCE RESERVES	-	1,174	(1,174)	0	0		
	INCREASE PRESSURIZED IRRIGATION IMPACT FEE RESERVES	-	-	-	-	-		
	INCREASE D R HORTON PI ANNEX FEE RESERVES	-	-	-	-	-		
	PI FUND - SURPLUS/(DEFICIT)	(0)	-	-	-	-		

- 1 Increase in system maintenance costs.
- 2 Increase in equipment and supplies costs.
- 3 Increase utility expense.
- 4 Used more professional services than originally anticipated.
- 5 Computer software costs are higher than originally budgeted for.
- 6 Replaced more transponders and meters than anticipated.
- 7 Increase in vehicle maintenance costs.
- 8 Correct original budget amount.
- 9 True up to actual invoice.
- 10 Billing salaries were higher because of training a new employee in the Finance Department.
- 11 Increase the postage expense.
- 12 Additional work on the PI pond.