



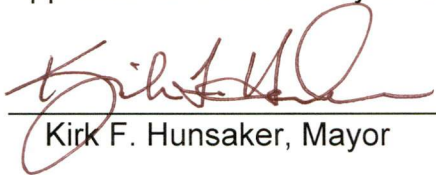
RESOLUTION 06-02-2015
ADOPTION OF THE FINAL FY2015/2016 BUDGET

BE IT HEREBY RESOLVED:

SECTION 1: The attached documents represent the Final Budget for Santaquin City Corporation for the Fiscal Year 2015/2016.

SECTION 2: This Resolution shall become effective upon passage.

Approved on this 17th day of June, 2015.


Kirk F. Hunsaker, Mayor


Susan B. Farnsworth, City Recorder



SANTAQUIN CITY
2015-2016 APPROVED BUDGET



ANNUAL BUDGET
2015-2016

275 WEST MAIN STREET
SANTAQUIN, UTAH
(801) 754-3211
www.santaquin.org



SANTAQUIN CITY ANNUAL BUDGET

FOR THE FISCAL YEAR

JULY 1, 2015 – JUNE 30, 2016

KIRK F. HUNSAKER
MAYOR

KEITH E. BROADHEAD
COUNCIL MEMBER

MATTHEW D. CARR
COUNCIL MEMBER

DAVID S. HATHAWAY
COUNCIL MEMBER

NICHOLAS P. MILLER
COUNCIL MEMBER

AMANDA S. JEFFS
COUNCIL MEMBER

BENJAMIN A. REEVES
CITY MANAGER

MISSION STATEMENT

The mission of Santaquin City is to provide for a high quality of life for people who live and work in Santaquin City; by providing guidelines and standards that ensure the orderly and balanced distribution of growth, sound fiscal and economic investment and preservation of the open and rural environment in a clean attractive physical setting.



SANTAQUIN CITY
2015-2016 APPROVED BUDGET

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SANTAQUIN CITY
2015-2016 APPROVED BUDGET

June 17, 2015

To: Mayor Kirk F. Hunsaker, Santaquin City Council, Citizens of Santaquin

RE: Budget Message

It is my pleasure to present the Fiscal Year 2015-2016 Budget to you for your approval. This document is the most comprehensive and transparent budget document ever prepared by Santaquin City. It is my hope that the narrative provided in this document will better clarify the city's financial position, its goals, aspirations, and the projects currently underway.

This budget is a collection of financial data provided by the ongoing operations and future forecast of the City of Santaquin along with community information provided by Santaquin City's General Plan. The format of Santaquin City's budget document draws heavily on the GFOA award winning budget of our neighboring community of Lindon. To further enhance this year's document, the Santaquin City Council followed the strategic goal setting methodology modeled by our neighboring community of Lehi.

I would like to express my sincere appreciation for all of those involved with the creation of this document. I especially want to express appreciation to the Directors, Department Heads, Mayor and City Councilmembers for your dedicated attendance at meetings and fulfillment of informational requests. Lastly, I want to express my appreciation to the cities of Lindon and Lehi for raising the bar for all Utah County municipalities by providing model documents for sharing their community's financial information.

BENJAMIN A. REEVES
Santaquin City Manager



SANTAQUIN CITY COMMUNITY PROFILE SECTION

This section of the city's 2015-2016 budget includes information regarding the city's culture, location, population, education, economic development, and statistics.

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SANTAQUIN CITY COMMUNITY PROFILE

LOCATION

Santaquin is the southernmost city located in Utah County and extends into Juab County. It is truly the gateway city to Utah County with Interstate 15 running through and along its eastern side. It is also a major cross-road for Utah County in that State Route 6 (Main Street) connects I-15 to the recreational amenities of the “Little Sahara Recreation Area” and the southern accesses to and around Utah Lake. It is also the corridor to many smaller towns, including Genola, Goshen, Elberta, and Eureka.

Other jurisdictions around Santaquin include Payson City, the community of Spring Lake, unincorporated Utah County rural areas, and lands to the north managed by the Bureau of Land Management. To the south are lands controlled by Juab County and the small community of Rocky Ridge. Santaquin is bounded on the east by the mountainous lands managed by the US Forest Service and lands owned by the Utah Department of Natural Resources. Santaquin City is located about seventy miles south of the state capitol, Salt Lake City and approximately 20 miles south of the county seat, Provo City.

HISTORY

Originally called Summit City because of its location at the summit dividing Utah and Juab valleys, the area was settled in late 1851 by pioneers. Abundant groves of trees, access to Summit Creek, and a more temperate bench climate made this an ideal place for a community.

A friendship developed between local Indian Chief Guffich and Benjamin F. Johnson, leader of the original pioneers, which enabled the pioneers to settle peacefully in the area. By 1853 the settlement had grown sufficiently to become known as Summit Creek Precinct No. 7. Soon after, however, the Walker War broke out, and the settlers were forced to move to Payson for safety, where they remained until 1855.

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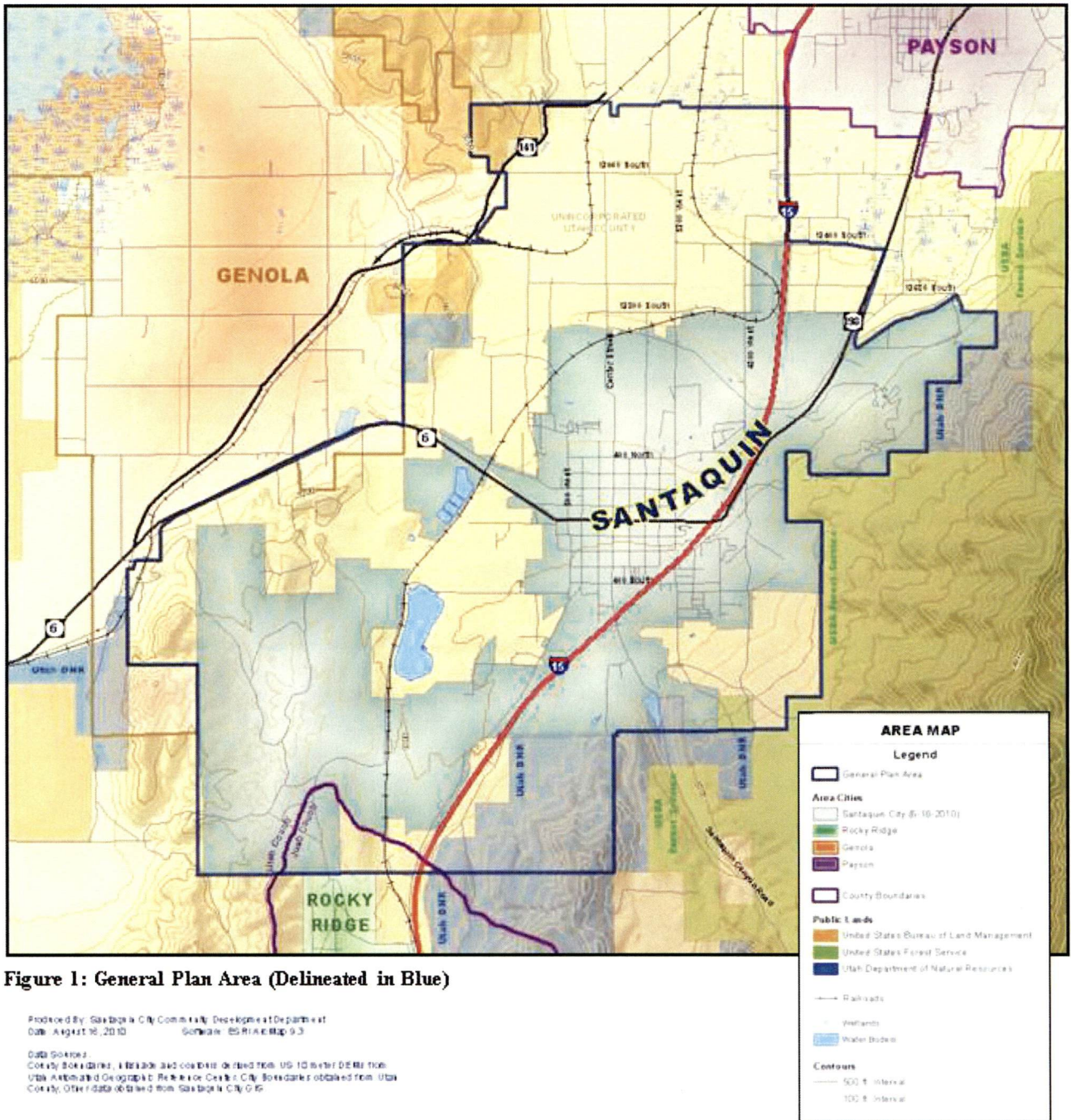


Figure 1: General Plan Area (Delineated in Blue)

Produced by: Salt Lake City Community Development Department
Date: August 30, 2010 Scale: 85 R/A/Map 9.3

Data Sources:
County boundaries, railroads and contours derived from US 10 to 1:50,000 DTM file
Utah Automated Geographic Reference Center City boundaries obtained from Utah County. Other data obtained from Salt Lake City GIS

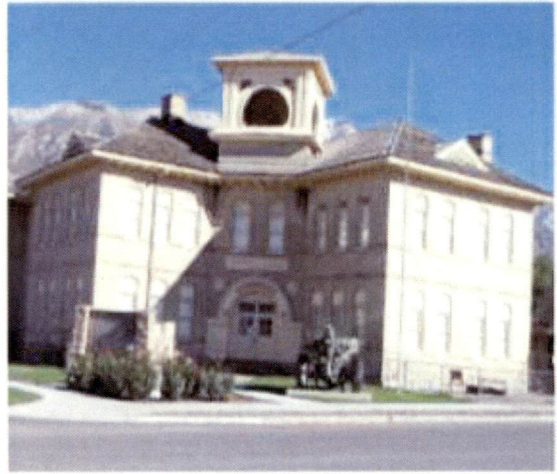
Around this time a fort was built according to plans furnished by architect Truman O. Angell. After its completion, the settlers moved back to the town in the spring of 1856. One night soon after the resettlement, Chief Guffich came secretly to warn Johnson of an impending raid by young braves (some conflicting local histories state that it was the Chief's son, Santaquin, who warned the settlers). The settlers quickly left, and when the raiders found the fort deserted, Chief Guffich explained to them that the white men were good people and that the Great Spirit had warned them

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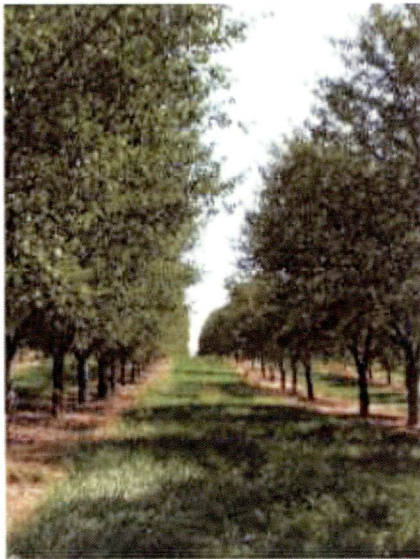
of the attack. It was claimed that from that day peace was made between the local Indians and the pioneers. It was decided to name the town after Guffich, but he declined the honor and asked that the settlement be named "Santaquin" after his son.

A rock schoolhouse was built in the fort in 1856. It was stoutly built and served the public for many years, still being used in the 1980's. Religious meetings were conducted in the school until 1896 when the first local church building was constructed. The school now serves as a museum, senior citizens' center and a veterans' memorial hall.

In addition to farming, early industries included a sawmill, a flour mill, a molasses mill, and a furniture shop. A silk industry was started with the planting of mulberry trees, some of which still remain in the city. Horse and buggy were the only means of transportation available until 1875, at which time the Utah Southern Railroad completed a line to Santaquin. About that time, rich ore was discovered in the Tintic area. Several mines were discovered on Santaquin ridge, or Dry Mountain, with copper, lead, silver, and zinc being mined; the Union Chief mine was the most prosperous.



Old rock school house at the corner of 100 South
100 West



View of orchards in Santaquin Area

Following serious flooding in 1949, the Summit Creek Canal and Irrigation Company was given approval to construct a reservoir west of the city; on several occasions it has prevented disastrous damage to the community. A diversion dam was completed and more than 10,000 feet of concrete pipe laid in 1971, which proved to be an efficient method of conserving valuable water resources. Irrigation methods changed to sprinkling systems or drip systems, enabling farmers to efficiently irrigate land that was not level, bringing more farmland into production. Historic irrigation ditches are still prevalent in the community and continue to serve the needs of local farmers. Natural gas service was brought to Santaquin in 1954, and marked a major development in the modernization of the community.

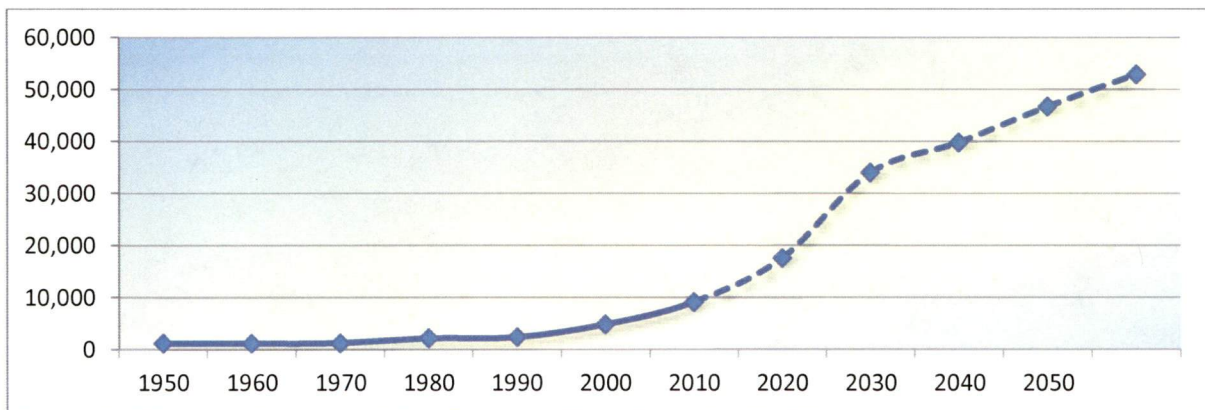
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With the construction of the steel plant at Geneva and the rapid growth in the Provo-Orem area to the north, many fruit farmers relocated to the Santaquin area. Large orchards were planted, replacing wheat fields and pasture land. The construction of cold storage and fruit processing facilities created many jobs in the community.

Another major economic event occurred in 1968 with the completion of Interstate 15 through the town. This new road system made it possible for local agribusinesses to more easily distribute goods and receive supplies. The Interstate also caused a commercial leap frog to occur around Santaquin with reduced travel time between major economic centers in other southern Utah County towns and within Nephi City, Juab County. Many businesses began moving from Santaquin in order to be located near those larger population and economic centers. The ability of Santaquin City to attract businesses to capitalize on growth, as well as drawing travelers off of I-15 to spend money, will be a determining factor in the city being able to fund and realize its goals for the future.

The population of Santaquin has grown from 12 in 1851 to 1,214 in 1950, 1,236 in 1970, 2,386 in 1990, 4,834 in 2000, and 9,128 in 2010. Mountainland Association of Governments projects Santaquin will nearly double in size within the next 10 years as growth in Utah County continues to push south. Potential build out of the city is estimated near 55,000 persons and illustrated in the following graph.

Santaquin Population and Population Projections



GENERAL STATISTICS

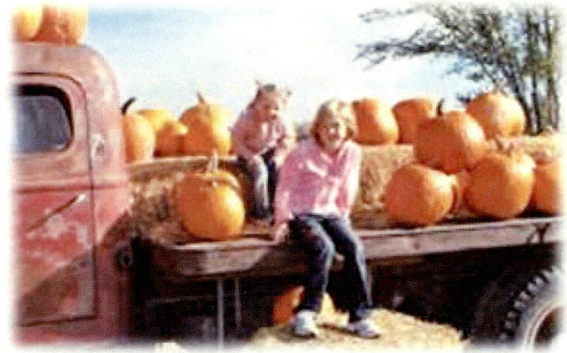
GENERAL INFORMATION	
Date of Incorporation	January 4, 1932
Form of Government	Six Member Council
Certified Tax Value of the City	\$312,214,607
Certified Tax Rate of the City	0.002075
Total Anticipated Property Tax	\$655,799
Area of the City (sq. mi.)	10.39
Median Household Income	\$62,835
10 Year Population Growth Rate	88.8%
2010 Census Population	9128
<u>Population Composition</u>	
White	85.7%
Hispanic	12.0%
American Indian	0.7%
Black	0.4%
Asian	0.1%
Other	1.1%
<u>Gender</u>	
Male	51.6%
Female	48.4%
<u>Age</u>	
Median Age	23.9
Under 18 Years	42.6%
18-64 Years	52.3%
65 and Over	5.1%



POPULATION PROJECTIONS	
Current (2014 est.)	10,106
2020	20,219
2030	29,113
2040	39,300
2050	47,500
2060	55,700
Total build-out is dependent upon future annexations	



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RECREATION	
Parks	11
Park Acreage (developed)	37.25
Playgrounds	5
Sports Fields	13
Ski Resorts within 45 miles	9
Lakes within 40 miles	6
Community Center	1

ENTERTAINMENT & BUSINESSES	
Parades	2
Rodeos	2
Restaurants	10
Hotels & Motels	0
Total Businesses	167



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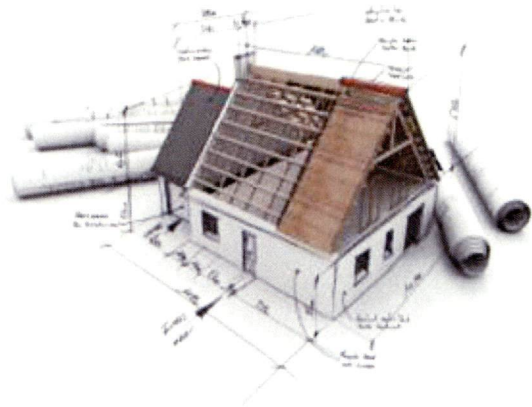
CHURCHES

The Church of Jesus Christ of Latter-Day Saints
 Santaquin Baptist Church
 Christian Life Assembly of God (Payson)
 Payson Bible Church
 San Isidro Mission – Catholic (Elberta)
 San Andres Catholic Church (Payson)



HEALTHCARE FACILITIES
HOSPITALS WITHIN 25 MILES

Mountain View Hospital
 Utah Valley Regional Medical Center
 Central Valley Medical Center (Nephi)



COMMUNITY DEVELOPMENT

BUILDING PERMITS ISSUED
2014 CALENDAR YEAR

New Building Permits	
New Residence Single-Family	87
New Residence Multi-Family	2
New Commercial	6
Other	47
Total Building Department	142

SANTAQUIN CITY
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STREETS & TRANSPORTATION	
Miles of Paved Streets	57.29
Number of Street Lights	268
Major Highway	Hwy. 6 & I-15
Distance to International Airport	69.5
Public Transportation	UTA, Vanpools and Bus Routes

SEWER SYSTEM	
Sewer Lines Miles Inspected	17.3
Total Sewer Lines (miles)	51.85
Number of Man Holes	1120
Sewer Service Connections	2709
Sewer Treatment Location	MBR (N. Center St)



CULINARY WATER	
Customer Connections	2793
Water Main Line (miles)	100
Storage Capacity	3.77M gal

PRESSURIZED IRRIGATION WATER	
Customer Connections	2535
Water Main Line (miles)	70.5
Storage Capacity	139.0M gal



SANTAQUIN CITY
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POLICE PROTECTION 2014 CALENDAR YEAR	
Stations	1
Full-time Police Officers	11
Patrol Units	8
Calls for Service	7248
Offenses	4271
Arrests	224
Traffic Accidents	77



FIRE & EMS PROTECTION 2014 CALENDAR YEAR	
Number of Fire Apparatus	10
Number of Ambulances	3
Calls for Service - Fire	167
Structural Fires	13
Brush/Wildland Fires	18
Accidents/Vehicles	75
Smoke/CO Alarms	41
Other	20
Calls for Service - EMS	363
Hospital Transports	304



BUDGET OVERVIEW SECTION

This section of the city's' 2015-2016 Budget presents information regarding Santaquin City's focus, initiatives and capital improvements; provides a citywide budget summary; and gives an overview of the city's accounting structure and major budget issues.

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BUDGET OVERVIEW

This is a balanced budget for Fiscal Year 2015-2016 that meets all legal requirements and accepted administrative practices. This budget document is the culmination of a major effort by numerous members of the city staff and officials. We have endeavored to apply the standards of the Government Finance Officers Association (GFOA) to both the budget process and this document.

OVERVIEW OF SANTAQUIN CITY ACCOUNTING STRUCTURE

Basis of Accounting

Santaquin City's fiscal year runs July 1st through June 30th. The city follows Generally Accepted Accounting Principles (GAAP) guidelines to account for all funds. GAAP requires using the Modified Accrual basis of accounting for all governmental funds, and is the basis of accounting to budget all funds. Thus, the basis of budgeting is not the same as the basis of accounting for all proprietary funds. Under GAAP basis of accounting, capital outlays and debt service payments are not reported expenditures in the current year, but allocations are made for depreciation and amortizations expense. Under the modified accrual basis of budgeting, these amounts are recorded as expenditures in the current year. Depreciation is not budgeted. These types of differences occur in all proprietary funds for the 2015-2016 Budget.

Fund and Fund Types

Santaquin City utilizes governmental and proprietary funds. The city does not have any fiduciary funds. The city uses three different governmental fund types: general, special revenue and capital project funds. The city does not have a permanent fund. The only proprietary funds that Santaquin City has are enterprise funds and subsets of the enterprise funds for the use of Impact Fees.

The following page has a chart of funds used by Santaquin City to track resources and outlay. The funds are listed by fund classification and fund type. All of these funds are appropriated as well as accounted for in the city's financial statements. Santaquin City accounts for these funds in accordance with GAAP.

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Governmental Funds

These are the funds through which most governmental functions are typically recorded and financed. Santaquin City uses three types of governmental funds listed below. A fourth type, debt service funds, is not utilized by Santaquin City as debt services are paid for directly from the Capital Funds or Enterprise Funds from which they were derived.

General Funds

The General Fund is the chief operating fund and is used to account for all financial resources necessary to carry out basic governmental activities which are not required to be accounted for in other funds. The General Fund is comprised of the following departments or divisions:

- *Legislative*
- *Justice Court*
- *Administration*
- *Engineering*
- *General Gov. Bldgs.*
- *Police*
- *Streets*
- *Sanitation*
- *Building Inspection*
- *Parks*
- *Cemetery*
- *Planning & Zoning*

To assist in the collection and distribution of impact fees associated with the General Fund, four subset impact fee funds were created to segregate impact fee revenues and expenditures (e.g. debt service payments, capital projects, etc.) They include:

- *Public Safety Impact Fee Fund*
- *Park Impact Fee Fund*
- *Transportation Impact Fee Fund*

Special Revenue Funds

Santaquin City has six special revenue funds (the newest fund for Royalty being created with this approved budget) which are subsets of the general fund. While any or all of these special revenue funds could be consolidated into the general fund, the Santaquin City Council has elected to segregate these funds to better manage their various operations. By segregating revenues and expenditures for specific departmental activities, the operations and oversight of said activities are more easily managed. Furthermore, by segregating these activities, available fund balances associated with said activities are more easily carried forward from year to year. The special revenue funds include the following departments:

- *Recreation*
- *Santaquin Days*
- *Royalty (New)*
- *Chieftain Museum*
- *Library*
- *Senior Citizens*
- *Fire Dept.*

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Capital Projects Funds

Santaquin City has three capital projects funds utilized by all city departments. The Capital Project fund is used for general projects; the Capital Vehicles & Equipment Fund is used to purchase vehicles and equipment; and the Computer Technology Capital Fund is used to pay for technology needs (e.g. servers, computer rotations, software contracts, etc.)

Proprietary Funds

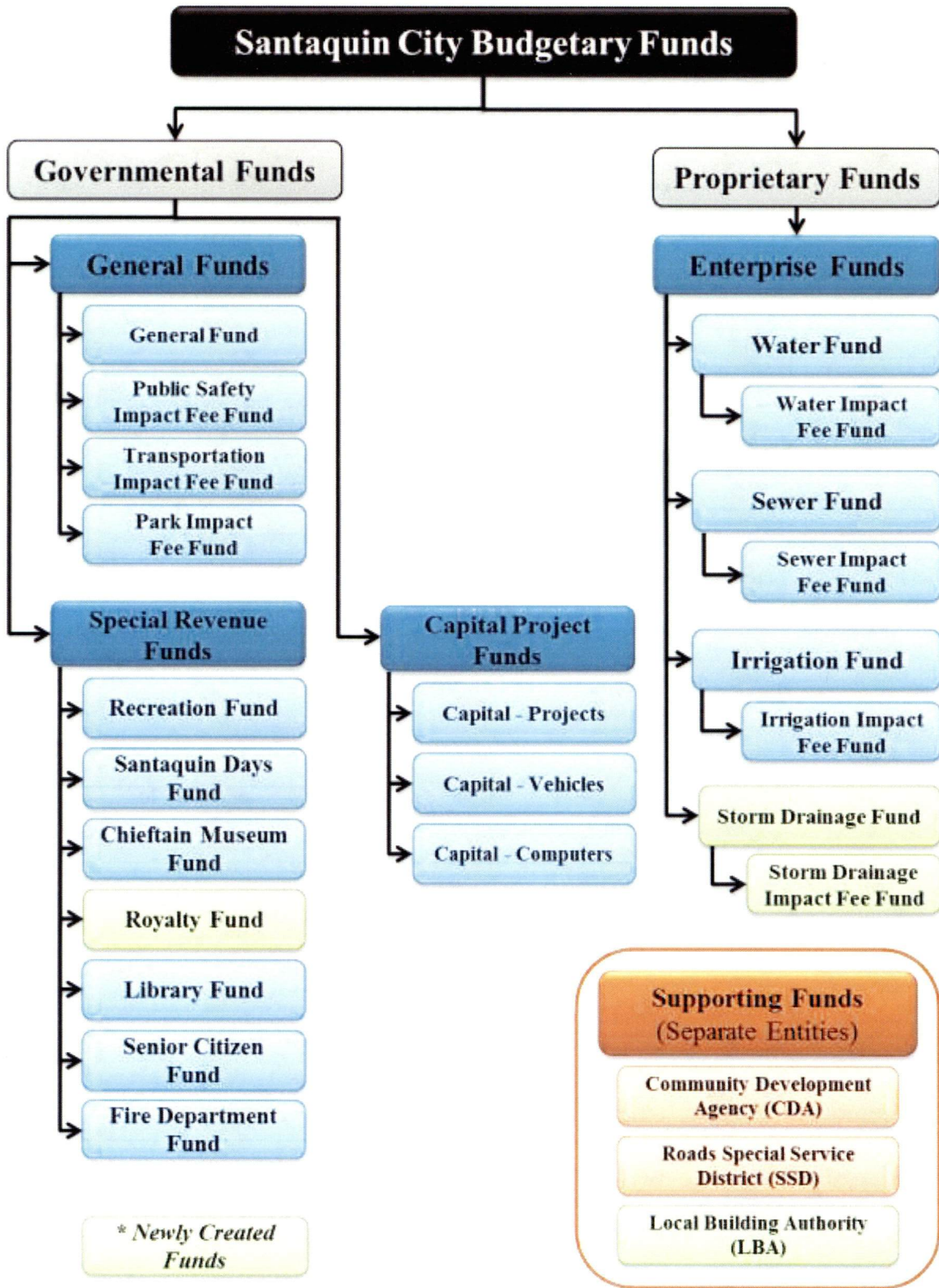
These funds are used to account for the city's ongoing business-like activities. The city uses enterprise funds to account for activities in the following funds:

- *Water Fund*
- *Sewer Fund*
- *Pressurized Irrigation Fund*

To assist in the collection and distribution of impact fees, debt service payments, and capital projects associated with each of these enterprise funds, corresponding impact fee funds (subsets of the enterprise funds) were created. They include:

- *Culinary Water Impact Fee Fund*
- *Sewer Impact Fee Fund*
- *Pressurized Irrigation Impact Fee Funds*

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SUPPORTING ENTITIES – MUNICIPALLY CONTROLLED

Over the past five years, the Santaquin City Council has created two new governmental entities to aid and support the service offering provided to the citizens of Santaquin. A third entity was added in 2014-2015. As separate entities, their budgets are approved independently by their respective boards of directors. In each case, the Santaquin City Mayor and Councilmembers comprise the full board membership of those respective boards. The purpose of creating these boards are outlined in the following pages with their corresponding budgets for reference purposes only.

Community Development and Renewal Agency of Santaquin (CDA):

A Brief Introduction to Community Development and Renewal Agencies in Utah

CDAs found their start in Utah in 1965 with the Utah Community Development Act. Title 17C of Utah Code provides the structure and mandate for CDAs. The community's legislative body, such as a city council, is designated as the governing body of the agency. The agency creates a project area, forms a planning commission, develops a general plan, enters into contracts for development in the area, and raises money to assist in funding projects.

"Economic development" means to promote the creation or retention of public or private jobs within the state or community through:

- a. planning, design, development, construction, rehabilitation, business relocation, or any combination of these, within a community; and
- b. the provision of office, industrial, manufacturing, warehousing, distribution, parking, public, or other facilities, or other improvements that benefit the state or the community.

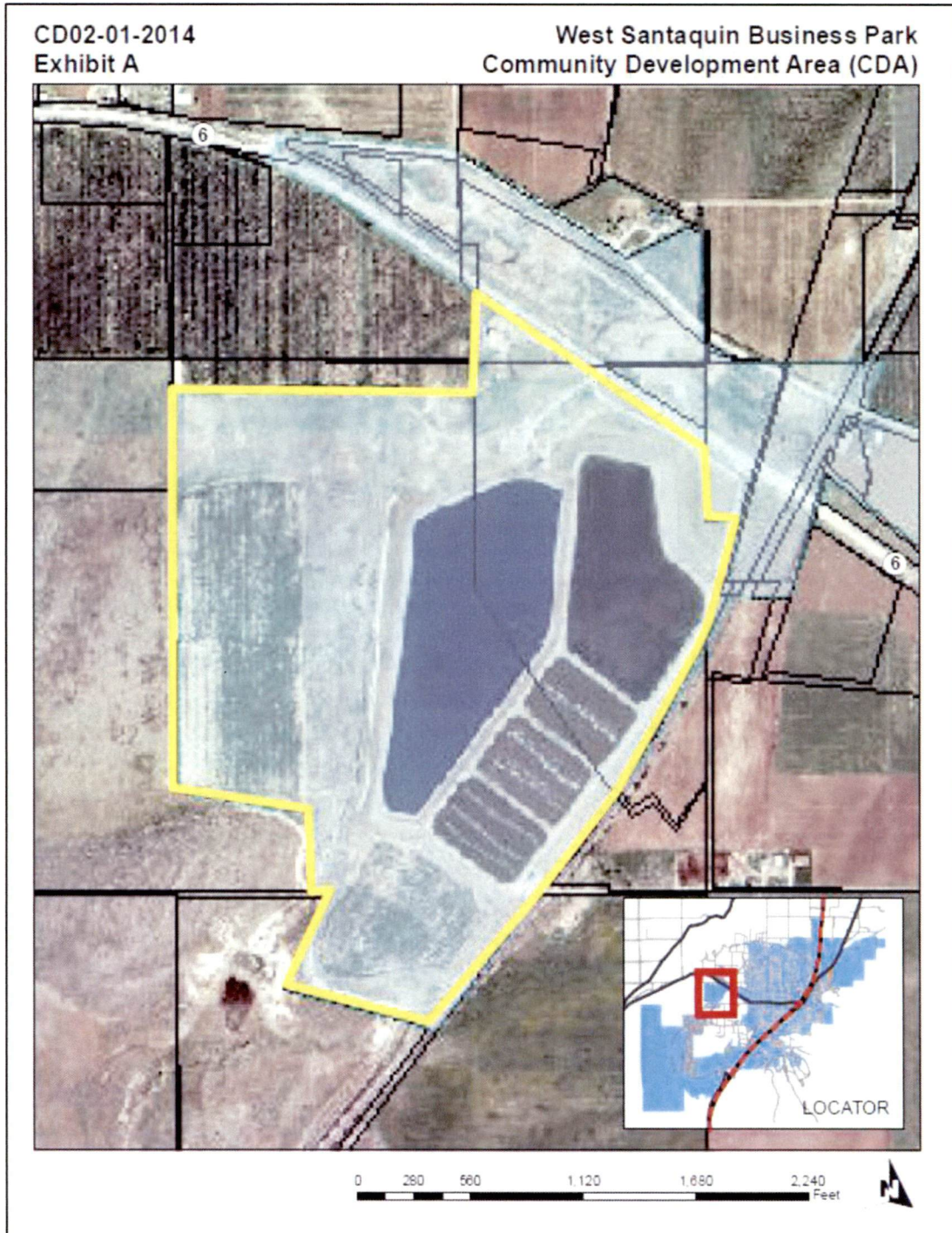
"Community development" means development activities within a community, including the encouragement, promotion, or provision of development.

The main tool for CDAs is the "tax increment." CDAs provide assistance for urban renewal, economic development, and community development from revenues provided by the tax increment incurred from developed projects. This tax increment amount is calculated by subtracting the "base taxable value of the property" from the "amount of property tax revenues generated... within the project area." In other words, the county assessed value of the property is frozen for the life of the project, the taxing entities collect the new value of the property after improvement, and then the taxing entities pass any amount above the frozen value to the CDA. The tax increment can be used as a revenue stream for the CDA to bond for up-front infrastructure improvements that will provide positive development momentum within the project area.

The Santaquin CDA, with their financial consultant, Zions Bank Public Finance, is working to create two project areas within the city. The first is the reclamation and development of the city's retired sewer lagoon property into a business park. This project would be focused on the creation

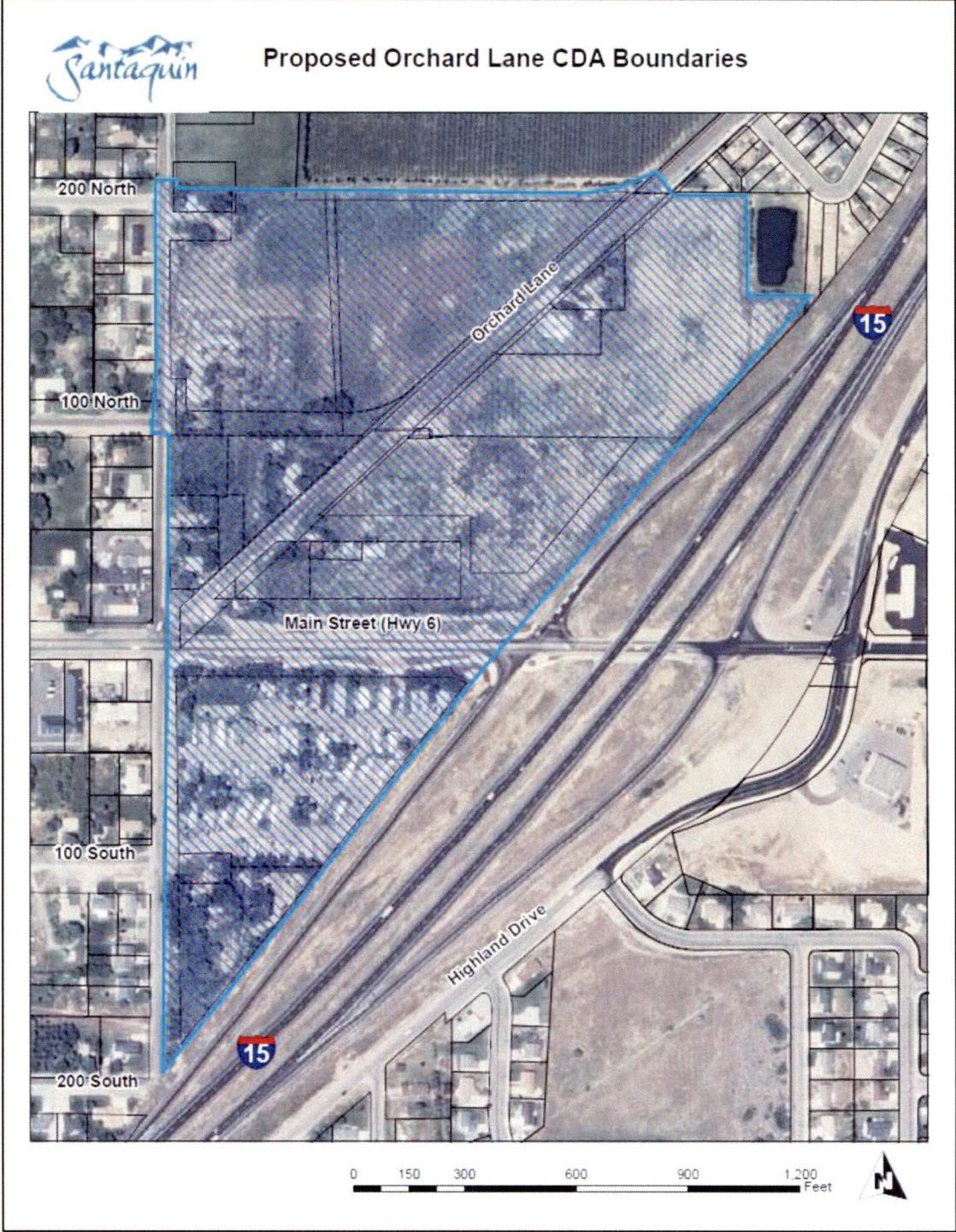
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of jobs and industry, as well as infrastructure development which will provide natural gas and a secondary access into the Summit Ridge subdivision. In June of 2015, engineering design of the secondary access commenced with the assistance of Epic Engineering P.C.



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The second project area is focused on retail/commercial development near the intersection of US-6 Main Street and Interstate 15. The primary anchor and current focus of this development includes the construction of a grocery store.



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The budget for the CDA is outlined below. Its primary expenditures during the initial plan development is for aforementioned consulting services. As project areas develop and tools such as tax-increment-financing are employed, the budget of the CDA will be further refined and enhanced by the CDA Board (e.g. Santaquin City Mayor & Council).

Santaquin Community Development Agency Board	
2015-2016 Budget	
Carry Over Reserve Balance (Equity):	<u>\$ 10,316</u>
Revenues:	
Transfers from Santaquin City:	\$ -
Total Revenues:	<u>\$ -</u>
Total Equity & Revenue	<u>\$10,316</u>
Expenditures:	
Misc. Operational Costs including publishing, auditing, supplies, etc.	\$ 1,000
Total Expenditures:	<u>\$ 1,000</u>
Esitmated Ending Equity (Carry Over) Balance:	<u>\$ 9,316</u>
<small>*Note: Any unspent funds from the Project Area Plan or Miscellaneous Categories will carry over to the 2016-2017 FY Budget as Equity</small>	

Santaquin Special Service District for Road Maintenance (SSD):

During fiscal year 2013-2014, the Santaquin City Council raised the property tax rate by 32.5% with the sole intent of using the additional \$151,005 generated for the following purposes:

- Road Maintenance
- Road Improvements
- Snow Removal
- Storm Drainage
- Street Lighting
- Sidewalks
- Road Signage
- Road Striping
- Weed Control
- Transportation Studies
- Transportation Engineering
- Road Department Wages and Benefits
- Road Department Related Supplies
- Equipment Maintenance on Road Department equipment
- Any other Road Maintenance or Improvement Expense not identified in the above

During the public comment period of Truth-In-Taxation process, many comments were given by our citizenry desiring that these new funds be protected and designated for exclusive use on

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roads. To assist in the protection of these funds, the Santaquin City Council formed the SSD. During the 2015-2016 fiscal budget, Santaquin City will transfer the tax increase amount along with the city's share of the Utah State Gas Tax (Utah State B & C Road Funds) into the SSD. *Note: The Utah State Legislature raised the gas tax during their 2014-2015 session which will generate an additional \$60,000 for Santaquin City.*

The amount of funding to be transferred to the SSD during the FY2015-2016 budget year is \$533,500 as outlined in the following chart:

Santaquin Special Service District for Road Maintenance	
2015-2016 Budget	
Balance as of May 31, 2015	\$ 86,996
Anticipated June 2015 Transfers (less capital expenditures paid from streets fund)	<u>\$ 164,494</u>
Carry Over Reserve Balance (Equity): [Estimated]	<u>\$ 251,490</u>
Revenues:	
Budgeted Transfers from Santaquin City 2015-16:	<u>\$ 533,500</u>
Total Revenues:	<u>\$ 533,500</u>
Total Equity & Revenue	<u>\$ 784,990</u>
Expenditures:	
Undetermined Road Improvement Projects*	\$ 600,000
Storm Drainage Master Plan	\$ 133,000
Misc Operational Costs including publishing, auditing, supplies, etc.	<u>\$ 1,990</u>
Total Expenditures:	<u>\$ 734,990</u>
Estimated Ending Equity (Carry Over) Balance:	<u>\$ 50,000</u>
<small>*Note: Any unspent funds from the Undetermined Road Improvement Projects Category will carry over to the 2016-2017 FY Budget</small>	

Santaquin City Local Building Authority (LBA):

In FY2014-2015, Santaquin City began the initial design and bidding process for the construction of a new public works building which will be built on city properties adjacent to the city's wastewater reclamation facility on the north end of the city. While there were many ways to fund this project, it was determined that the city desired to preserve the use of its sales tax and property tax revenues for the future construction of a new city hall. As such, it was determined that the best way to fund the new public works building was through the creation of a separate entity known as a Local Building Authority (LBA) which allows the city to utilize

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2015-2016 APPROVED BUDGET

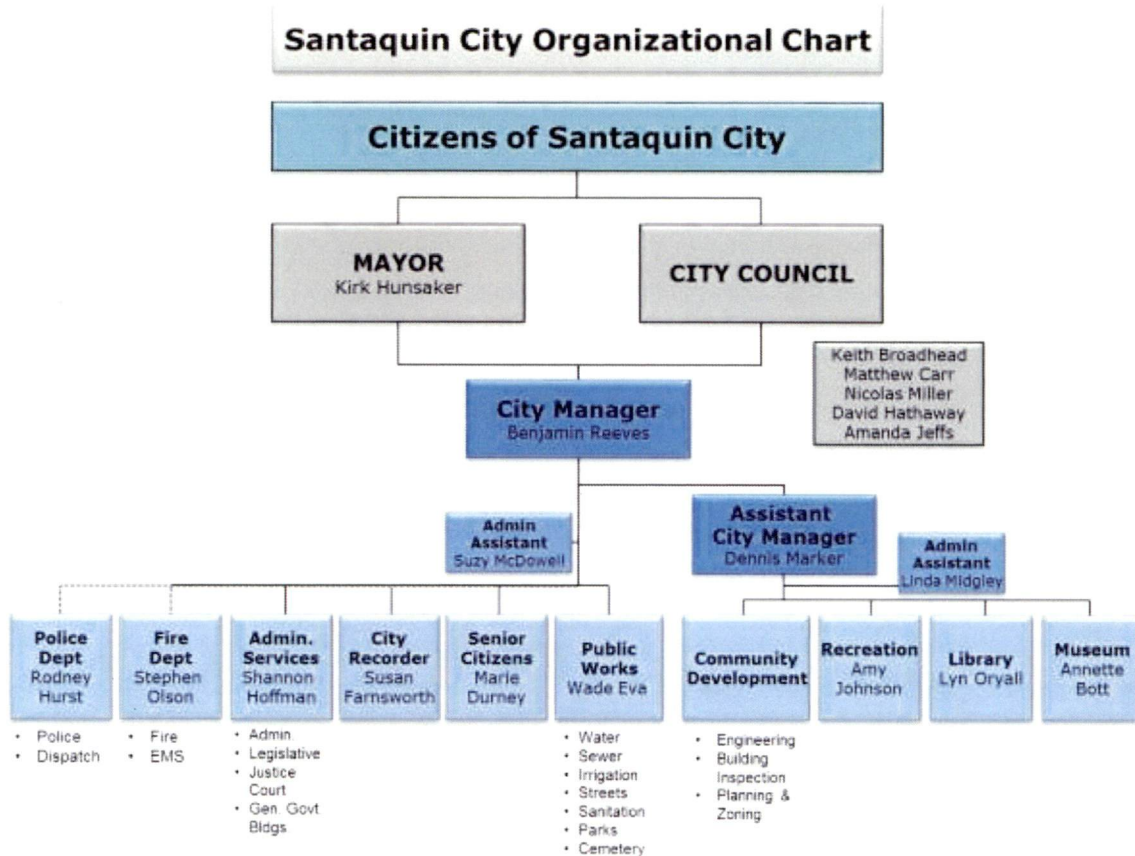
the actual building as collateral for the bonds through a series of leases between the city and the LBA. The LBA was created in FY2014-2015. Bonding for the new public works building is anticipated to close in July of 2015 with construction commencing shortly thereafter. The following table represents the FY2015-2016 budget for the LBA:

Santaquin Local Building Authority (LBA)	
2015-2016 Budget	
Carry Over Reserve Balance (Equity):	<u>\$ -</u>
Revenues:	
Bond Proceeds	<u>\$ 2,500,000</u>
Total Revenues:	<u>\$ 2,500,000</u>
Total Equity & Revenue	<u>\$ 2,500,000</u>
Expenditures:	
Cost of Bond Issuance	\$ 55,000
Capitalized Interest (Through 1/1/16)	\$ 51,995
Project Construction Funds	<u>\$ 2,393,005</u>
Total Expenditures:	<u>\$ 2,500,000</u>
Estimated Ending Equity (Carry Over) Balance:	<u>\$ -</u>
<i>*Note: Any unspent funds from the Undetermined Road Improvement Projects Category will carry over to the 2016-2017 FY Budget</i>	

SANTAQUIN CITY
2015-2016 APPROVED BUDGET

ORGANIZATIONAL STRUCTURE AND BUDGET DEVELOPMENT

The Santaquin City accounting policies and procedures are designed to support the operations and maintenance of each functional area and department within the city. The following organizational chart outlines the structure by which department heads and Functional Area Directors supervise the utilization of funds within their span of control.



Purchasing Policy

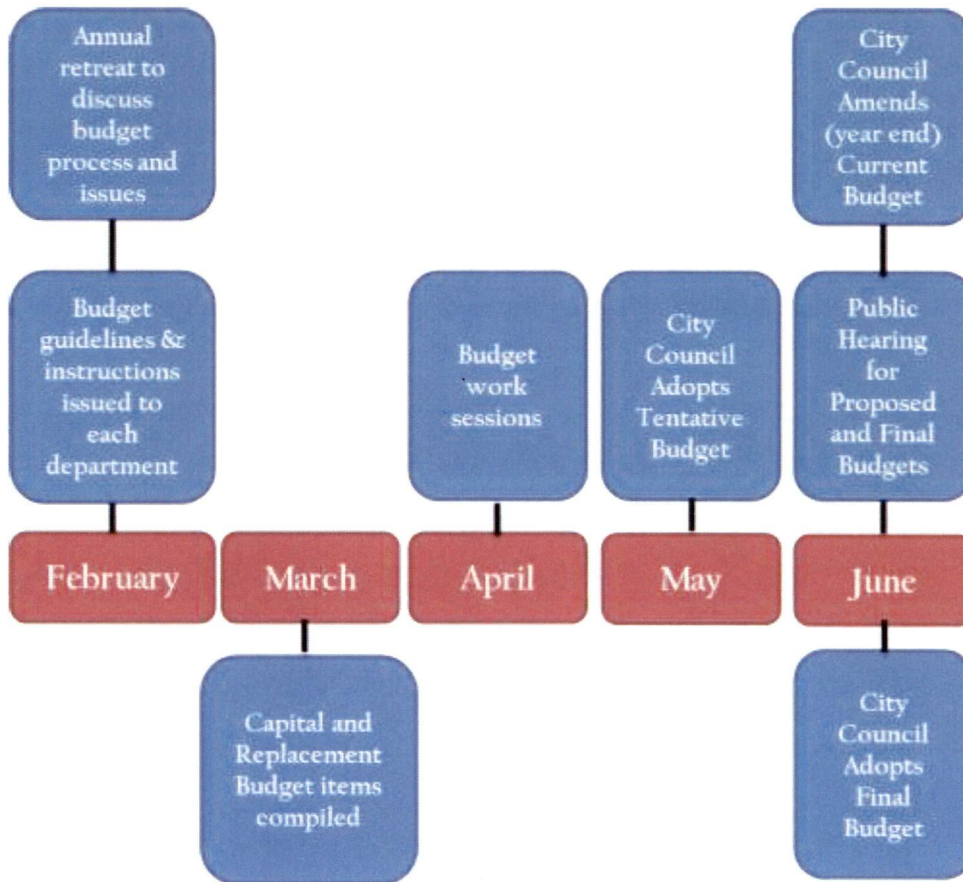
Department Supervisors have the authority to spend up to \$500 per transaction utilizing budgeted funds from within their department. Functional Area Directors may co-sign purchases with authority of up to \$2,500 per transaction utilizing budgeted funds from within their Functional Area. The City Manager may co-sign purchases with authority of up to \$7,500 per transaction utilizing citywide funds. The Mayor may co-sign purchases of up to \$15,000 per transaction utilizing citywide funds. All purchases in excess of \$15,000 must be approved by the Santaquin City Council.

SANTAQUIN CITY
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Budget Calendar

The annual budget serves as the foundation for the city's financial planning and control. The city's budget process is well laid out starting in January for a budget that will be adopted by June 22nd and go into effect July 1st. The creation of the budget follows the time line below.

An annual retreat is held in February at which time the Mayor, City Council and Functional Area Directors meet to discuss and brainstorm city issues. This influences the city's budget by addressing new projects and goals that stem from concerns raised by residents and council members. These items may be immediately addressed or may need years of planning, such as a new public works building, city hall or recreation complex.



SANTAQUIN CITY 2015-2016 APPROVED BUDGET

Following the retreat, the City Manager prepares worksheets for the Functional Area Directors with the following:

- Last 5 year's "actual" amounts
- Original current year budget amounts
- Year-To-Date amounts from the most recent revenue and expense report
- A column for the Directors to request next year's budget amounts
- Another column to allow for detail on those line items

While the Functional Area Directors are preparing their budget requests, the City Manager is reviewing additional information, such as historical trends and the outlook for the next year. Once the Functional Area Directors submit their budget requests in March, the City Manager compiles the departmental budgets into one document along with a preliminary change in fund balances or fund equities. The budget, in its "pre-cut" form is then presented to the City Council who conducts various budgetary discussions and policy establishment work sessions. The City Manager reviews necessary changes with the Functional Area Directors, as appropriate. A revised 'balanced' budget is presented to the City Council for their review.

While external boards or commissions, such as governments or associations, do not have a direct influence on Santaquin's budget, there are occasionally external processes that may affect the city's budget. Examples include grants from Mountainland Association of Governments (MAG), Utah County, State of Utah, or the Federal Government.

The City Manager presents the Tentative Budget to the Mayor and City Council during the month of May for consideration and formal approval. The Tentative Budget is available to the public for their consideration and input. A "Final Budget" will be presented in the month of June. A public hearing on the budget will be held prior to the approval of the budget in its "Final" form. Utah State Code mandates that the Final Budget must be adopted before June 22nd. The budget is then provided in digital format on the city's website and is available to all departments for their use in the upcoming year.

Note: If the city council elects to raise property taxes via the Utah State required "Truth in Taxation" process, the budget, in its final form, is not required to be passed until the month of August.

Once the budget is adopted by the Santaquin City Council, the Functional Area Directors and Department Heads are responsible for working within their budgets. Monthly financial statements provided by the City Recorder will keep the City Council informed of operating trends and developing problems. Under this approach, the necessity to amend the budget of any fund during the year should be rare (e.g. once per quarter average).

SANTAQUIN CITY
2015-2016 APPROVED BUDGET

Within the approved budget, the Functional Area Directors and Department Heads may make transfers of appropriations within their department. Transfers of appropriations between departments require an action of the City Council. Transfer of appropriations between funds requires a public hearing (for governmental funds) and approval of the City Council (for all funds). Final amendments to the current year budget of all funds shall be adopted by the City Council by the last day of the fiscal year.

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SANTAQUIN CITY GOALS & PRIORITIES

Santaquin City's mission is to provide for a strong, positive civic image and quality of life for people who live and work in Santaquin City; by providing guidelines and standards that ensure the orderly and balanced distribution of growth, sound fiscal and economic investment and preservation of the open and rural environment in a clean attractive physical setting.

In order to accomplish this endeavor, the Mayor and City Council elected to govern their interactions as a board and their interactions with the community by following a charter established on March 2, 2012 which states:

Santaquin City Council Charter

Who We Are

The Santaquin City Council strives to lead our community with fiscal responsibility, wise prioritization, transparency and honesty. We communicate respectfully with one another and with the community. We are a results-based council that aspires to grow the community's resources and to leave a positive legacy for the future of Santaquin.

How We Work Together

- We seek consensus where possible, and allow for compromise when consensus is not within reach
- We allow for respectful disagreement with one another; we choose not to take offense when our opinions differ
- We hear each other out and don't interrupt
- We share all relevant information with each other; we don't withhold to advance personal agendas
- We do not filibuster; we state our arguments succinctly and avoid dominating
- We come prepared for council meetings; we carefully read all materials that have been delivered to us by Monday morning
- We shun favoritism; we do not use our position to give special favors
- We support the Mayor's role in managing the flow of discussion

In addition to the charter, the Santaquin City Council establishes goals that are updated yearly to remain current and relevant for each upcoming fiscal budget. The 2014-2015 goals were:

1. Upgrade City Streets – in the 2013-2014 Budget Year, Santaquin City raised property taxes by 32.5% which generated an additional 150,005 dollars. In addition, the City Council created the Santaquin Special Service District for Road Maintenance to segregate those funds



SANTAQUIN CITY 2015-2016 APPROVED BUDGET

ensuring their exclusive use on road maintenance projects.

However, even with this increase, the roads in Santaquin City continue to deteriorate. The Public Works Department recommends additional funding for the roads to show significant improvement.



To assist in this effort, the Santaquin City Council and City Staff work extensively with the Utah League of Cities and Towns and the Utah State Legislature to increase the revenues for the municipalities throughout the State of Utah. The results of this effort was an increase to the gas tax which will contribute an addition \$60K to the Class “C” allocation to Santaquin City in FY2015-2016. Legislation

also provided the opportunity for the counties to hold a ballot initiative to increase .25% sales tax for transportation funding of which .10% would be allocated to municipalities based on the current sales tax allocation methodology. This will require a tremendous effort on behalf of local, county, and State representatives if such a ballot initiative will obtain the approval of the electorate. However, such an effort is a worthy endeavor considering the shortfall in funding needed to meet the current and future transportation needs of the community.

2. Economic Development – The primary focus of the Mayor and Council was the development of Santaquin City’s economic base. With the completion of the Main Street/400 East Project in 2011, a major transportation obstacle was removed that will allow for the development of over 20 acres of property near the city’s Main Street freeway exit. Over the past year, the Santaquin City Community Development Department has successfully obtained access permits from UDOT and the Federal Highway Administration and has constructed a “*Right Turn Only*” access that will allow for the free flow of traffic off west bound Main Street on to a new 500 East Street.
3. Second Access to Summit Ridge – The Sanaquin City Council agrees the construction of a secondary access is the number one health and safety issue facing our community. Providing a second access to the Summit Ridge subdivison from US-6 Main Street through the city’s former sewer lagoon property will provide increased safety and security to the residents, faster police, fire and EMS response times, increased economic development through the reclamation of the sewer lagoon property, and enhanced traffic flow and community connectivity.

SANTAQUIN CITY 2015-2016 APPROVED BUDGET

To assist in the funding of a secondary access, Santaquin City is taking a three pronged approach.

- *Transportation Master Plan* - In FY2014-2015, Santaquin City completed the creation of a transportation masterplan and implemented a Transportation Impact Fee.
- *Community Development Area (CDA) Project Area* - Through the creation of a CDA, Santaquin City can utilize “Tax Increment Financing” which allows the community to install infrastructure (e.g. access, roads, natural gas, etc.) utilizing future anticipated property tax dollars generated from within the project area to fund the infrastructure costs. (See CDA budget)
- *Developer Participation* - Ultimately, the responsibility of constructing a secondary access is the responsibility of the developer in future phases of the Summit Ridge Development. By participating with the developer early in the process, through cost sharing, the developer will have an enhanced product offering as well as a diminished future obligation. This will help ensure a fully improved secondary access.



Secondary Access to Summit Ridge from US-6
Main Street – Proposed Alignment

The blue line represents the proposed alignment of the secondary access.

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4. New Public Works Building – The existing public works building was built in 1972 (33 years ago) when the population was 1,236. Today, the population is estimated to be 9,993 or a 708% larger than it was when the building was constructed. To meet the needs of today's citizenry, a new facility is being designed and constructed just south of the new WRF facility. The new building will be approximately 12,000-15,000 square feet with additional covered parking for large pieces of equipment.



Old Public Works Building
built in 1972

Preliminary design and funding solicitation is currently underway with the anticipation that construction will begin in July of 2015.

5. Completion of 2013-2014 Projects (Currently Under Construction):
- *Springs Water Diversion Project* - This project would put a diversion box up the canyon which would be controlled by SCADA. It would allow water from the springs to fill our culinary water tank and then divert the excess water into our Pole Canyon Irrigation Pond. *Status: Complete*
 - *Structural Analysis of the Old City Hall* – Engage the services of a structural engineer to complete an analysis of the facility in order to determine the risk of continued operations. *Status: In Process*
 - *Railroad Quiet Zone* – The purpose of this project is to eliminate the train horn blasts through our community. The majority of this work is complete with the railroad and Utah County. Additional work needed includes the posting, notification, and signage to those parcels that front the railroad crossings. *Status: On hold*
 - *Pole Canyon Fishing Park (Ahlin Pond)* – Santaquin City has a \$60K grant from the Utah Department of Natural Resources (DNR) and an opportunity to move fish stocking efforts from the Summit Creek Pond to our Pole Canyon Irrigation Pond. DNR will provide funding for bathrooms and a fish cleaning station with pavilion covering, if the city provides the infrastructure needed for the installation of these facilities. *Status: Complete (Ribbon cutting event planned June 17, 2015)*

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Updated Prioritization of Goals for the 2015-2016 Budget Year:

During the City Council retreat held in February, 2015, our elected leaders discussed the goals and initiatives of the city. In past years, the council has placed an emphasis on the completion of specific projects rather than on a strategic focus on the overarching direction the city should employ its efforts. While project work often supports a strategic vision, it is often unclear how the two relate. Furthermore, it is often unclear as to how the actions of each individual employee supports the strategic vision established by our elected leaders. To better align our resources and efforts, the council began looking at the approach taken by neighboring communities.

The City of Lehi has often been viewed as an example and model for Santaquin City to follow. Twenty-five years ago, Lehi was a city of roughly 10,000 with two minor communities to its west that had a combined population of roughly 3,000, similar to Santaquin's relationship with Genola and Goshen today. Like Lehi, Santaquin City is located along the I-15 corridor and acts as a geographic crossroads leading to the areas west of Utah Lake. With the explosive growth of Saratoga Springs, Eagle Mountain and Lehi over the past twenty-five years, it goes without saying that Santaquin City can learn from associated benefits and growth pains experienced by our neighbor to the north (e.g. *Lehi Main Street congestion, Land Acquisition for Pioneer Parkway, etc.*)

Many of the initiatives Santaquin City has undertaken in recent years, such as the widening of US-6 Main Street, future freeway corridor preservation, and planning for a future Front Runner station is a direct result of learning from both the successes and obstacles faced by Lehi City. As such, when it comes to strategic planning and the evolution of city service objectives, looking to Lehi City's business plan approach became a natural conclusion and model for Santaquin City to follow.

For FY2015-2016, the Santaquin City Council has established strategic goals and objectives outlined in the following table modeled in great measure after Lehi City Business Plan. While projects currently underway, such as the Second Access to Summit Ridge, Construction of a Commercial Center (e.g. grocery store), remain a priority for the city, these project will support the principal strategic direction established in the goals listed on the following table. These newly established strategic goals will be used by all employees to align their individual efforts to support the objective of the organization as a whole. Each individual project or task will tie directly back to one or more of the strategic goals established in this vision. Accountability and results based recognition will be established to support the direction and vision of our community.

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Preserving our agricultural heritage while developing a clean, fun, family oriented community through well-planned growth and fiscal responsibility

Provide Quality City Services

- Build a well planned and reliable infrastructure
- Continue to provide excellent public safety services
- Maintain our valuable facilities
- Provide affordable quality leisure services

Promote and Support Economic Development

- Strategically plan for growth
- Retain and expand existing businesses
- Maintain fair and competitive development fees and incentives
- Foster job creation

Maintain a Sustainable Budget

- Ensure the responsible use of resources
- Encourage a highly motivated and well-trained municipal workforce
- Encourage varied revenue streams
- Enhance capital facility and replacement planning

Promote Community Involvement

- Inspire pride and ownership in neighborhoods, businesses, and gathering places
- Focus on communication and transparency
- Promote and encourage diverse public events
- Provide meaningful service opportunities and celebrate volunteer efforts

SANTAQUIN CITY FOCUS (2015-2016)

This budget was developed under the concept that Santaquin City's government exists to protect what is valued today while meeting tomorrow's needs.

Over the last ten years, there has been a dramatic increase in the number of parks, miles of streets, and city operated buildings and grounds. Each of these expansions, though often undertaken and funded in a single year, represents a commitment of time and resources for maintenance in the future. All this has to be taken into account when the budget is created each year.

Economic Development

Economic development is the carrying out of activities that facilitate economic growth within the community. The purpose for government carrying out these activities is to help bring services and desired amenities to an area while reducing the overall tax burden on local citizens and businesses; thus improving the quality of life.

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A community's economy may be imagined as a barrel with money and goods flowing into the top as well as spilling out. (See illustration). The barrel analog represents a number of key concepts. First the community is intimately linked with the rest of the world through the inflow and outflow of income and goods. Second, the community uses resources to produce the output it sells, which can be available locally or purchased elsewhere. Third, the size of the barrel is determined essentially by the inflow of outside income, the lack of leakage of income, and the volume of resources used to produce the community's output.



It is estimated that for every dollar spent in Santaquin City, that dollar flows back through the local economy five times as money is collected, redistributed, and spent once again. Furthermore, for every dollar spent, 1% of the total purchase goes to local government (a component of the 6.25% total sales tax collected). *Note: the formula of sales taxes flowing to Santaquin City is based on 50% coming from point of sale – or sales transacting in Santaquin City – and 50% based on Santaquin City's population.*

Today, virtually every dollar spent by Santaquin City residents on groceries is spent outside of the city limits. The local government portion of those purchases is contributing to the benefit of the community in which those goods were purchased; to enhance their roads, parks, and other city services. If Santaquin City could encourage economic development within its city limits (e.g. *grocery stores, retail establishments, new jobs etc.*) it would keep "local dollars local" and produce the greatest amount of benefit with the least amount of impact on the citizenry as a whole.

Salary and Benefit Increases

The administration of the city is committed to ensuring that employees are adequately compensated for the work they perform, that there are enough employees to do all of the work necessary and that there is adequate work space. However, due to the economic conditions over the last seven years, meeting these criteria have not always been possible.

Contained in this budget is a proposed 2.3% merit based salary increase (*budgeted as 1.15% as merit increases will be allocated halfway through the 2015-16 fiscal year*). Since this increase is merit based, it

SANTAQUIN CITY 2015-2016 APPROVED BUDGET

will be based on each individual employee's performance review with top performers receiving a maximum of 2.3%. No cost of living adjustment (COLA) is planned for FY2015-2016. COLA increase are based on the fiscal year changes to the CPI-U Table Consumer Price Index established by the U.S. Department of Labor Bureau of Labor Statistics.

To assist the City Council in allocating merit increases, the "*Salary Review Sub-Committee*" established in June of 2014 which consists of Mayor Hunsaker, Council Members Jeffs and Hathaway, City Manager Reeves, Administrative Services Director Hoffman as well as participation by each Functional Area Director, will reconvene. The purpose of this committee is to review the city's methodology of determining salary ranges, applicable laws and regulations, as well as review the salary levels of each employee and position within the city. The committee will share its findings with the full body of the council with corresponding recommendations regarding salary changes within 2015-2016 budget year.

Santaquin City contracts with People Performance, LLC. to manage the employee benefits. Two medical benefit plan options are provided to Santaquin City employees through Select Health Insurance Company. Employees are provided a monthly contribution, based on age, marriage, and family status, which allows employees the option to choose the medical plan that best meets their specific needs. The traditional plan (default) option the city provides is increasing by 6% over FY2014-2015. Dental insurance providers have switched from TDA to EMI to provide better service to the employees at a decrease in cost compared to the TDA plan. The city has elected to not contribute towards vision insurance although a plan is provided if employees choose to participate through payroll deductions from their checks.

Tax Levels

The 2015-2016 Budget, as currently proposed, does not include a property tax increase. The certified property tax rate for FY2015-2016 is 0.001906 for General Operations and 0.000167 for the Library. As such, our Total Municipal Certified Tax Rate is 0.002073.

Rate and Fee Changes

Santaquin City increases utility rates based on cost of living as established by the U.S. Department of Labor Bureau of Labor Statistics CPI-U Table for the preceding calendar year, which takes effect in the first month of the new fiscal year. The purpose of small annual cost of living increases is to keep rates adequate to maintain existing city services (e.g. maintain utility lines, equipment, etc.) and to avoid huge increases sporadically. This year culinary water, pressurized irrigation water, and garbage collection fees will increase by 1.664%. Monthly sewer fees (minus the \$20

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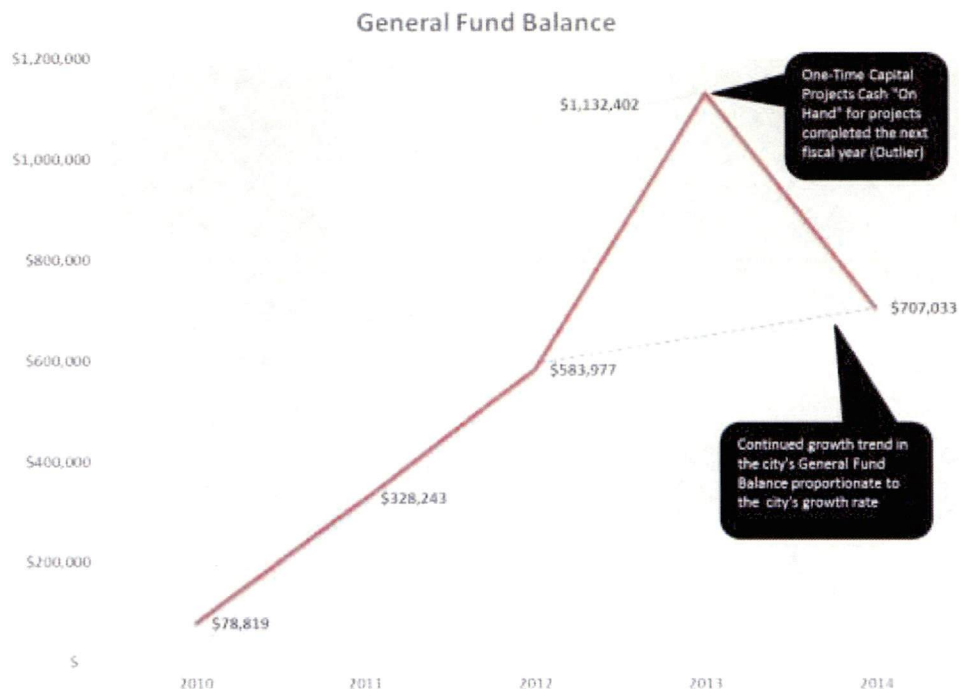
base rate for the new Wastewater Reclamation Facility (WRF)) will also increase by 1.664%. Due to the exclusion of the WRF base rate from a CPI increase, the net increase in sewer rates is 0.78%.

This document contains a complete listing of all current fees in the Appendix Section.

Use of Reserves or Fund Balance

An important aspect of the financial health of a city is the fund balance. The fund balance is the excess of an entity's assets over its liabilities in governmental funds. A negative fund balance is also called a deficit. The State of Utah requires cities to maintain a fund balance in the General Fund of at least 5%, and no more than 18%, of budgeted revenues less qualifying transfers (Utah Code Annotated 10.6.116).

Due to economic conditions in 2008-09, the General Fund balance dipped below the Utah State requirement of 5% which resulted in an audit finding. Considerable effort has been made to increase the General Fund balance and in 2012, the balance returned to acceptable levels. The following chart illustrates the city's successful efforts to restore fund balance. In 2013, cash on hand from project in-process accounted for the artificial increase in fund balance. With the completion of those projects, the growth trends were restored to normal levels.



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It is Santaquin City's policy to only use fund balance reserves for capital or one-time expenditures. The city strives to keep operational costs within the scope of its dependable revenue and only use the fund balance reserves to pay for major capital expenditures.

In FY2013-2014, the City's fund balance decreased to \$707,033. In addition to outstanding projects, the creation of the Santaquin Special Service District for Road Maintenance (SSD) in FY2013-2014, the city's fund balance decreased in reserve funding due to the fact that SSD funds were segregated from the city into the SSD.

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MAJOR BUDGET ISSUES

City Facilities:

As mentioned in previous chapters, there is a desire shared by our elected leaders and the citizens they represent to provide amenities to the community in the form of recreation facilities, such as an aquatics center, a baseball quad, and soccer fields. Furthermore, there is a need to replace the old public works building. Both proposed projects were components of the FY2012-2013 and FY2013-2014 Budgets with preliminary work fully underway at that time.

However, prior to the construction of new facilities, it is prudent to discuss and make plans to address the deteriorating condition of the current recreation center, council chamber, senior center, and museum. This is a pressing concern of our elected leaders going forward. These issues are addressed in the following pages.

Along with major structural issues including masonry cracking, roofing issues and foundation problems, there are significant issues with the boiler and heating system, plumbing, tile work, electrical system, HVAC system and rodent infestation issues. The following pictures illustrate the issues outlined in a visual format:



Old City Hall

Significant issues with structural, electrical, plumbing, HVAC, and infestation issues. Does not meet ADA requirements.



Chieftain Museum

Significant masonry cracking and foundation issues, roof needs replacement, not ADA accessible.



Masonry Cracking

There is structural cracking under every window of the museum. There is no reinforcement in the construction of this structure.



Interior Cracking & Roof Issues

Leaking and cracking issues have caused significant damage to the interior of the museum, senior center, and recreation portions of the old building.



Interior Windows

Masonry cracks that were visible under each window on the exterior are also appearing on the interior walls, illustrating that the structural issues permeate the entire wall.



Roof & Piping Leaks

Leaks in the roofing and leaks from the steam piping (heating) system have damaged ceiling panels as well as rotted out portions of the hardwood flooring in the gym under the heating registers.



Infestation

Bats, rodents, and other bugs and creatures are prevalent. Despite efforts to patch holes in the masonry concrete walls, bats have made their way through the crumbling mortar to make their home in the attic of the facility. This has caused putrid smells and is causing health concerns.

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ADA Requirements

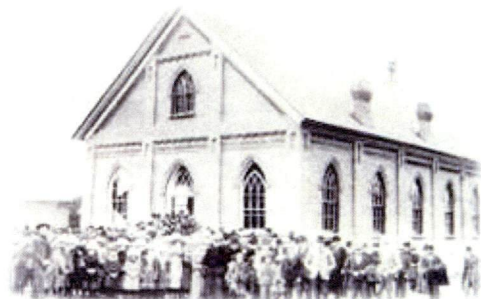
The final concern of the old facility is that it is not ADA compliant. While it does have ramp in one portion of the building, it does not have wide or automatic doors, elevators, or ramps in the other sections of the facility.

As problems in the old facility continue to mount, the elected leaders are torn at the prospect of investing millions dollars to upgrade these existing facilities. While they are very sensitive to the emotional aspect of preserving these structures, they also realize the significant savings that would be realized by building new rather than retrofitting old.

To assist them in this effort, the Santaquin City Mayor and Council have formed the Santaquin City Museum Board to discuss the future of the museum, its building and the possibility of generating new forms of revenue. Work is needed by both advisory committees, as well as from the Planning Commission and City Council, before a direction will be established. However, it was deemed prudent to place construction plans on hold until a final direction has been established.

Since this issue was first addressed last year, meetings have been held but the daunting task of truly addressing these issues remains. Before further investment and planning can proceed, the council has determined that a structural analysis of the building must be undertaken. At the writing of this document, this work is currently underway with an engineering firm specializing in structural analysis.

One of the major concerns of the council was not only how to resolve the aforementioned issues, but also how to provide additional space for the police, fire and ambulance service, space now occupied by the Administration and Community Development. Furthermore, the expansion needs of the library, whose usage is the largest of any offering, program or amenity provided by the city, has been discussed by the Library Board for over three years. Lastly, the elected leaders are grappling with the daunting task of facing many of these projects with little or no financial assistance in the form



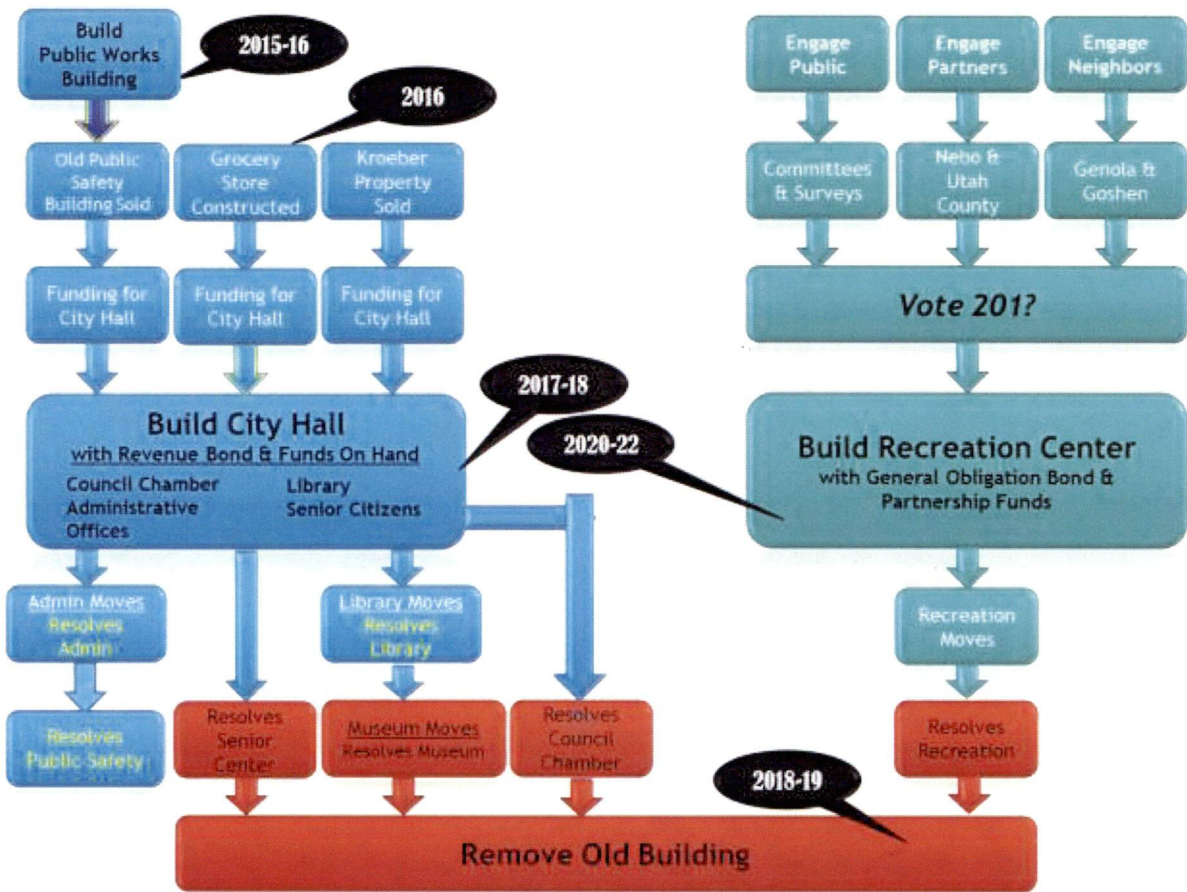
Santaquin City Library

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of grants and/or low interest bonds. The Mayor and Council are concerned about establishing hard dates for the construction of these projects.

A phased approach that is based on certain financial triggers (e.g. increased revenues from a future grocery store, establishment of partnerships with neighboring entities & agencies, and/or the construction of a new high school by the Nebo School District, etc.) appears to be the most logical progression forward. By establishing a plan with the aforementioned triggers, construction could proceed in a manner that is least impacting to the citizenry as a whole.

One possible course of action is illustrated below. Though not fully vetted by the advisory committees, this high level proposal may offer a plan that would meet the city's facility needs into the foreseeable future:



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Phase 1: Public Works Building (In-process)

The construction of a new public works building is currently underway with an anticipated completion date of January 2016. The location of this new facility is just south of the new Wastewater Reclamation Facility on the same parcel of property. It is not determined what the city will do with the old public works building, however discussion regarding increased parking for the rodeo and storage of park equipment has been discussed.

Phase 2 – New City Hall

The construction of a New City Hall may include a new council chamber, library, senior center, multi-use meeting space as well as office space for administration and community development. By moving the administrative offices out of the public safety building the additional square footage needed by the police, fire, and ambulance would be fulfilled. Furthermore, the construction of a senior center would solve the relocation issue of the senior center from the old building. Finally, the construction of a library would resolve two issues. First, it would allow for expansion of the library within the city. Second, it may be a suitable alternative location for the Chieftain Museum with ADA access. Size and storage issues would exist that would need to be evaluated to make this plan possible. However, the use of the historic library building seems an ideal location for use as a museum. Alternatively, the Museum Board will review cost estimates and possible revenue streams that may allow for a restoration of the old building. At this point, every option is being reviewed and considered though no other financially viable option has been presented at this time.

For the construction of a New City Hall, three initial financial triggers must be considered. First, new revenue sources for the city are needed in the form of sales taxes. These sales taxes could be generated without any negative impact to Santaquin City residents through the construction of a grocery store/retail complex in Santaquin City. Keeping “*Local Dollars Local*” is the least impacting way to invest in a community’s ability to construct new facilities.

Other financial triggers would be the accumulation of “*one-time*” revenues from the consolidation and sale of existing assets that are no longer utilized (e.g. Old Public Safety Building, Krober Property, etc.) While the chart has a proposed timeline of 2017-2018, this timeline is merely an estimate based on the aforementioned triggers.

Phase 3 – Recreation/Aquatics Center

The citizen’s advisory committee tasked with reviewing the needs and desired amenities of a new recreation/aquatics center have evaluated survey results, toured similar facilities, and evaluated the partnering possibilities. While discussions were in their formative stages in 2012-2014, review

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of the various amenities and their costs have led to the conclusion that it is in the best interest of the city to evaluate the desire for a recreation/aquatic facility from a regionalized perspective.

Communities such as Genola, Goshen, Rocky Ridge, Mona and unincorporated portions of Utah County could all benefit from a regionalized center. The Nebo School District could also benefit if the facility contained pool facilities that would accommodate swimming competitions. (*Note: The Nebo School District has purchased 59 acres in Santaquin City with the intent of building a new high school in the future.*)

Before going to the voters, it was recommended and accepted by the Santaquin City Council to delay a voter initiative. It was believed that going before the voters prematurely would have a high probability of failure unless every avenue of revenue generation was first exhausted in the form of partnerships. Furthermore, it was believed that more time was needed to generate plans for a regionalized center that could possibly offer more amenities that could be constructed if Santaquin City ventured into this project alone. As such, a proposed timeline of 2017-2018 was established with the triggers of partnership and voter approval needed before proceeding.

Phase 4 – Removal of the Old Building

After the relocation of the city council chambers, senior center, recreation facilities (*and possible relocation of the museum*), Santaquin City would be in a position to eliminate the old building. This could possibly take place in the 2018-2019 time frame if all other prerequisites, as outlined above, are approved and completed. While the above is only one of several possible alternatives, the fundamental base of establishing financial triggers before proceeding is a sound framework embraced by the elected leaders on how best to move forward when dealing with so many needs and desires simultaneously. All or part of the aforementioned may be modified, enhanced, or eliminated as work continues by our elected leaders, advisory boards, staff and citizen volunteers.



BUDGET SUMMARY SECTION

This section presents the charts, graphs, and table information of the 2015-2016 Santaquin City Budget in summary format. The information contained herein includes revenues, transfers, expenditures of the General Fund and the various Functional Areas. This section also reviews salary & benefit charts, capital projects and debt services. For detailed information regarding specific line items, please see Appendix A – Santaquin City Budget – Detail Version

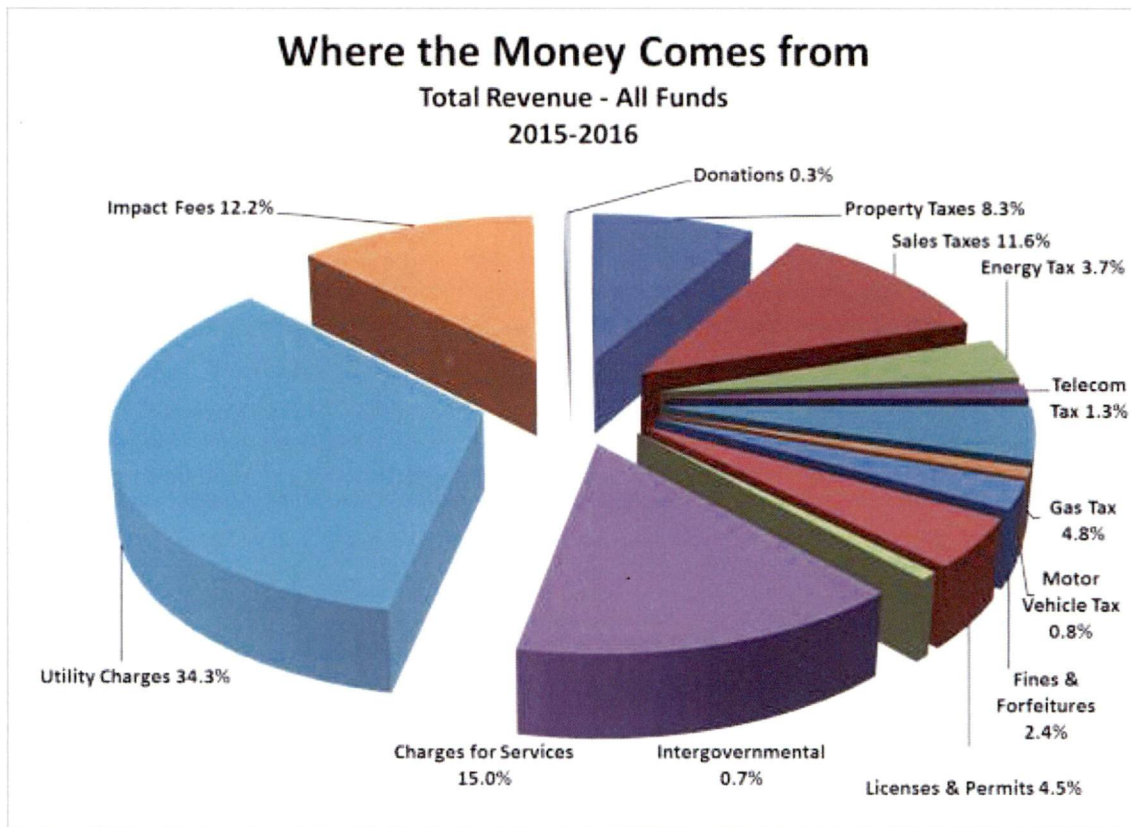
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SANTAQUIN CITY
2015-2016 APPROVED BUDGET

BUDGET SUMMARY

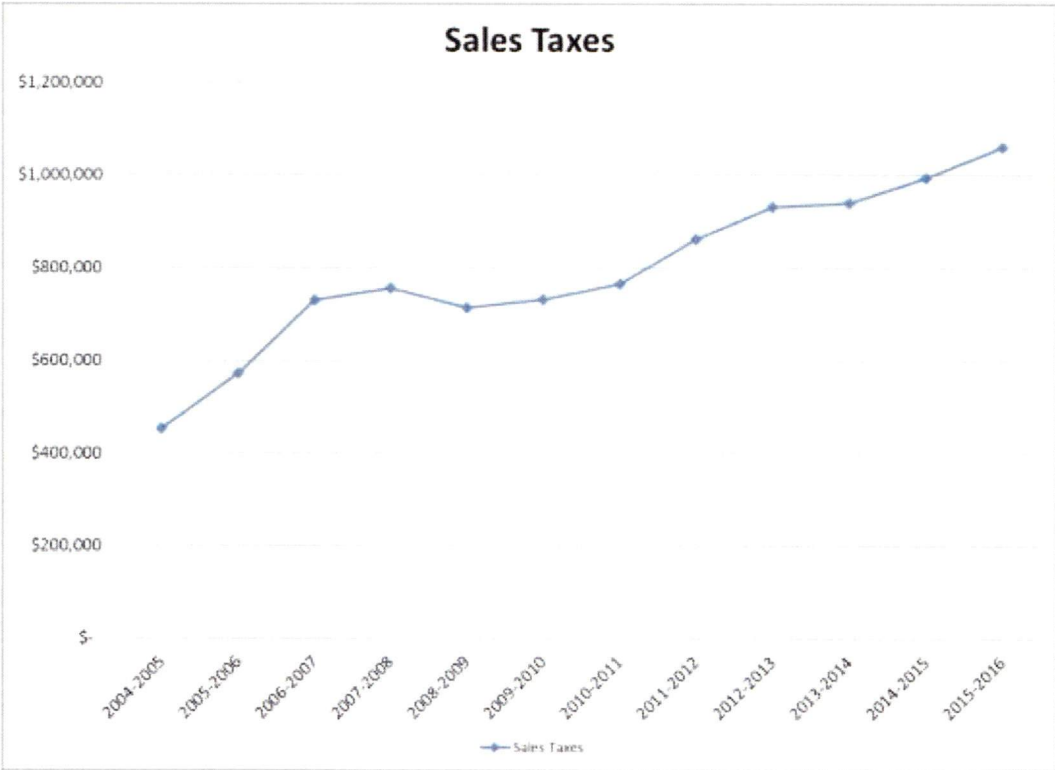
Citywide Revenues

The chart below shows the sources of Santaquin City's Revenue net of transfers and capital projects. This year, 34.3% of the revenue comes from utility charges. Utility charges consist of water, sewer, pressurized irrigation, and garbage collection charges to Santaquin residents.



Sales tax has been an ever growing source of revenue for city representing a 6.6% growth rate since 2008. However, compared to the municipal average of 23-29% of revenue, Santaquin City's sales taxes only comprise roughly 11.6% of the city's overall source of revenue. Economic development initiatives such as the establishment of a grocery store in Santaquin will increase the sales tax percentage; thus creating a more stable revenue base without negatively impacting our citizenry.

SANTAQUIN CITY
2015-2016 APPROVED BUDGET



SANTAQUIN CITY
2015-2016 APPROVED BUDGET

Property taxes in Santaquin City are a much smaller component of the city's overall revenue structure representing 8.3% of total revenues.

The major revenue source for the city comes in the form of Utility Charges which comprise 34.3% of the overall budget. Other major revenue sources include Charges for Services (e.g. building construction, recreation, cemetery, etc.), Energy Taxes (e.g. Gas, Electric) Telecommunications Tax, Gas Tax, Licenses & Permits and Fines & Forfeitures and Impact Fees.

Fund to Fund Transfers:

Due to low property tax and sales tax revenues, it is necessary for Santaquin City to transfer funds from the Enterprise Funds (e.g. Water, Sewer, and Pressurized Irrigation Water) into the General Fund for the purpose of covering overhead related costs. Funds are also transferred from the General Fund into the Special Revenue Funds to meet their operational needs. Finally, funds are transferred from the Enterprise Funds into the Capital Project Funds to cover capital related expenditures related to the Enterprise Funds. The fund transfers proposed for the 2015-2016 Budget are found on the following page:

SANTAQUIN CITY
2015-2016 APPROVED BUDGET

Santaquin City
2015-2016 Budgeted Transfers

General Fund Transfers In:

Fund	Acct No	Amount
General Fund	10-39-NEW	\$ 39,196
General Fund	10-39-909	\$ 254,040
General Fund	10-39-910	\$ 506,718
General Fund	10-39-911	\$ 216,970
Total GF Transfer In:		\$ 1,016,923

Transfer From:

Fund	Acct No	Amount
Transportation Fund	59-40-NEW	\$ 39,196
Pressurized Irr	54-40-900	\$ 254,040
Water Fund	51-40-900	\$ 506,718
Sewer Fund	52-40-830	\$ 216,970
Total Transfer Out:		\$ 1,016,923

General Fund Transfers Out:

Fund	Acct No	Amount
General Fund	10-90-100	\$ 113,574
General Fund	10-90-200	\$ -
General Fund	10-90-205	\$ 4,110
General Fund	10-90-300	\$ 4,200
General Fund	10-90-400	\$ 74,292
General Fund	10-90-500	\$ 23,565
General Fund	10-90-550	\$ 54,000
General Fund	10-90-600	\$ 115,287
General Fund	10-90-700	\$ 353,916
General Fund	10-90-800	\$ -
General Fund	10-90-860	\$ 174,653
General Fund	10-90-870	\$ 533,500
General Fund	10-90-NEW	\$ 118,412
Total GF Transfer Out:		\$ 1,451,096

Transfer To:

Fund	Acct No	Amount
Public Safety Impact	58-38-200	\$ 113,574
Recreation Fund	61-39-100	\$ -
Royalty Fund	64-39-100	\$ 4,110
Chieftain Museum	63-39-100	\$ 4,200
Library Fund	72-39-410	\$ 74,292
Seniors Fund	75-39-100	\$ 23,565
Comp Cap Fund	49-39-100	\$ 54,000
Capital Projects	41-39-100	\$ 115,287
Capital Veh & Equip	42-39-100	\$ 353,916
Santaquin Days	62-39-100	\$ -
Fire Department Fund	73-39-100	\$ 174,653
Road SSD Fund	Separate Entity	\$ 533,500
Transportation Impact Fund	59-38-200	\$ 118,412
Total Transfers In:		\$ 1,451,096

Other Transfers In:

Fund	Acct No	Amount
Comp Cap Fund	43-39-110	\$ 30,000
Comp Cap Fund	43-39-120	\$ 30,000
Comp Cap Fund	43-39-130	\$ 30,000
PI Impact Fees	60-38-900	\$ 133,009
Sewer Fund	52-38-910	\$ 200,000
Total Other Transfers In:		\$ 423,009

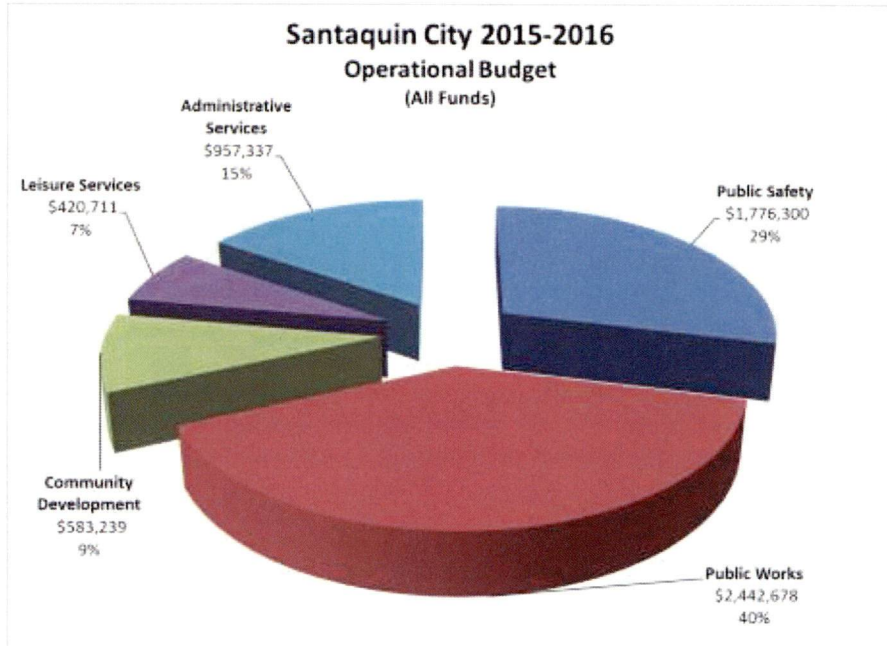
Other Transfers Out:

Fund	Acct No	Amount
Water Fund	43-39-110	\$ 30,000
Sewer Fund	43-39-120	\$ 30,000
PI Fund	43-39-130	\$ 30,000
PI Fund	54-40-920	\$ 133,009
Sewer Impact Fee Fund	56-40-900	\$ 200,000
Total Other Transfers From:		\$ 423,009

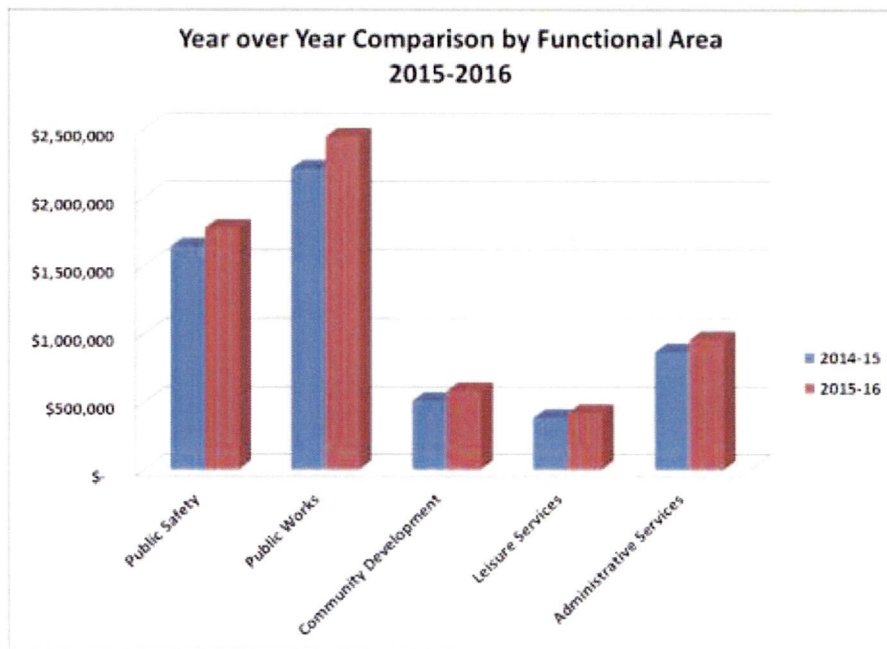
SANTAQUIN CITY 2015-2016 APPROVED BUDGET

Citywide Expenditures

The total operational budget (excluding capital projects) for 2015-2016 is \$6,180,265. The graph below shows operational expenditures by functional area of the city.

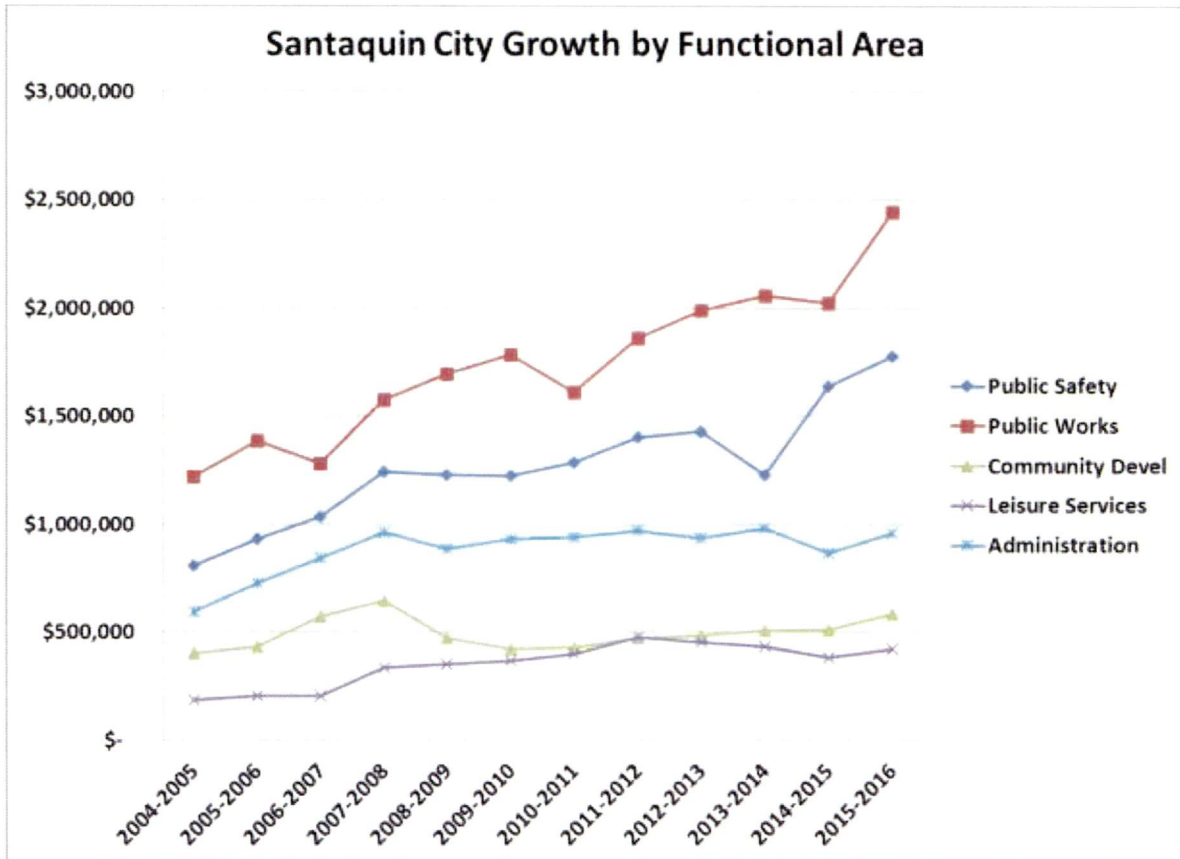


The year over year comparison of each functional area is illustrated below:



SANTAQUIN CITY
2015-2016 APPROVED BUDGET

Finally, the growth over time of the operational budget of each functional area is outlined in the chart below:



Found on the next seven pages is a Budget Summary for the entire city (all funds)

SANTAQUIN CITY
2015-2016 APPROVED BUDGET

Santaquin City
2015-2016 Final Budget

Account Number Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
GENERAL FUND						
REVENUES:						
TOTAL TAXES	\$ 2,069,300	\$ 2,214,500	\$1,834,616	\$ 2,301,500	3.9%	\$ 87,000
TOTAL LICENSES AND PERMITS	\$ 381,662	\$ 360,400	\$294,897	\$ 410,400	13.9%	\$ 50,000
TOTAL INTERGOVERNMENTAL REVENUE	\$ 354,736	\$ 369,604	\$303,011	\$ 451,064	22.0%	\$ 81,460
TOTAL CHARGES FOR SERVICES	\$ 606,069	\$ 666,262	\$487,398	\$ 996,990	53.7%	\$ 330,728
TOTAL FINES AND FORFEITURES	\$ 161,429	\$ 181,000	\$166,254	\$ 221,000	22.1%	\$ 40,000
TOTAL MISCELLANEOUS REVENUE	\$ 98,986	\$ 41,250	\$30,873	\$ 48,450	16.6%	\$ 7,200
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 816,308	\$ 978,485	\$507,722	\$ 1,016,923	4.3%	\$ 38,438
TOTAL FUND REVENUE	\$ 4,494,248	\$ 4,817,501	\$3,628,516	\$ 5,451,327	13.5%	\$ 633,826
EXPENDITURES:						
TOTAL LEGISLATIVE	\$ 53,523	\$ 53,811	\$41,700	\$ 64,351	17.9%	\$ 10,540
TOTAL COURT	\$ 248,400	\$ 239,687	\$226,544	\$ 286,007	19.4%	\$ 46,320
TOTAL ADMINISTRATION	\$ 566,010	\$ 446,982	\$375,014	\$ 486,192	8.3%	\$ 39,210
TOTAL ENGINEERING DEPT	\$ 111,870	\$ 24,450	\$104,119	\$ 193,425	102.2%	\$ 168,975
TOTAL GENERAL GOVERNMENT BUILDINGS	\$ 113,587	\$ 112,042	\$83,645	\$ 120,787	9.0%	\$ 8,745
TOTAL EMERGENCY MEDICAL TECHNICIANS	\$ -	\$ -	\$0	\$ -		\$ -
TOTAL POLICE	\$ 1,229,513	\$ 1,346,259	\$951,889	\$ 1,386,498	3.2%	\$ 40,239
TOTAL FIRE PROTECTION	\$ -	\$ -	\$0	\$ -		\$ -
TOTAL STREETS	\$ 517,777	\$ 234,186	\$202,622	\$ 248,275	6.0%	\$ 14,089
TOTAL SANITATION	\$ 289,110	\$ 347,400	\$221,960	\$ 405,500	19.5%	\$ 58,100
TOTAL BUILDING INSPECTION	\$ 195,021	\$ 186,926	\$155,697	\$ 184,801	-1.1%	\$ (2,126)
TOTAL PARKS	\$ 119,664	\$ 137,068	\$87,156	\$ 208,915	52.8%	\$ 71,847
TOTAL EMERGENCY MANAGEMENT SERVICES	\$ -	\$ -	\$0	\$ -	0.0%	\$ -
TOTAL CEMETERY	\$ 73,932	\$ 89,244	\$50,478	\$ 78,022	-12.7%	\$ (11,222)
TOTAL PLANNING & ZONING	\$ 200,177	\$ 160,789	\$132,794	\$ 205,013	27.8%	\$ 44,224
TOTAL TRANSFERS	\$ 1,241,101	\$ 1,296,449	\$902,654	\$ 1,583,540	22.5%	\$ 287,091
TOTAL FUND EXPENDITURES	\$ 4,959,685	\$ 4,675,295	\$3,536,271	\$ 5,451,327	16.6%	\$ 776,032
NET REVENUE OVER EXPENDITURES	\$ (465,437)	\$ 142,207	\$92,245	\$ 0		\$ (142,206)
CAPITAL PROJECTS FUND						
REVENUES:						
TOTAL FUND REVENUES	\$ 114,062	\$ 12,500	\$66,115	\$ 468,314	3646.5%	\$ 455,814
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 113,061	\$ -	\$98,961	\$ 468,314	3746.5%	\$ 468,314
TOTAL FUND EXPENDITURES	\$ 113,061	\$ -	\$98,961	\$ 468,314	3746.5%	\$ 468,314
NET REVENUE OVER EXPENDITURES	\$ 1,001	\$ 12,500	-\$32,846	\$ -	0.0%	\$ (12,500)

SANTAQUIN CITY
2015-2016 APPROVED BUDGET

Santaquin City
2015-2016 Final Budget

Account Numb Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
CAPITAL VEHICLE AND EQUIPMENT						
REVENUES:						
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 646,599	\$ 521,017	\$429,631	\$ 699,916	64.2%	\$ 178,898
TOTAL FUND REVENUE	\$ 646,599	\$ 521,017	\$429,631	\$ 699,916	64.2%	\$ 178,898
EXPENDITURES:						
TOTAL FUND EXPENDITURES	\$ 651,424	\$ 521,017	\$424,749	\$ 699,915	64.2%	\$ 178,898
TOTAL FUND EXPENDITURES	\$ 651,424	\$ 521,017	\$424,749	\$ 699,915	64.2%	\$ 178,898
NET REVENUE OVER EXPENDITURES	\$ (4,825)	\$ -	\$4,882	\$ 0	0.0%	\$ 0
COMPUTER TECHNOLOGY CAPITAL FUND						
REVENUES:						
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 120,596	\$ 139,500	\$104,625	\$ 144,000	3.2%	\$ 4,500
TOTAL FUND REVENUE	\$ 120,596	\$ 139,500	\$104,625	\$ 144,000	3.2%	\$ 4,500
EXPENDITURES:						
TOTAL FUND EXPENDITURES	\$ 119,596	\$ 139,500	\$100,556	\$ 144,000	3.2%	\$ 4,500
TOTAL FUND EXPENDITURES	\$ 119,596	\$ 139,500	\$100,556	\$ 144,000	3.2%	\$ 4,500
NET REVENUE OVER EXPENDITURES	\$ 1,000	\$ (0)	\$4,068	\$ -	0.0%	\$ 0
WATER FUND - ENTERPRISE FUND						
REVENUES:						
TOTAL ENTERPRISE REVENUE	\$ 986,209	\$ 1,011,829	\$738,753	\$ 1,018,000	0.6%	\$ 6,171
TOTAL MISCELLANEOUS REVENUE	\$ 40,464	\$ 20,700	\$17,445	\$ 24,000	15.9%	\$ 3,300
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ -	\$ 33,713	\$0	\$ -	0.0%	\$ (33,713)
TOTAL FUND REVENUE	\$ 1,026,673	\$ 1,066,242	\$756,199	\$ 1,042,000	-2.3%	\$ (24,242)
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 587,086	\$ 1,066,242	\$755,773	\$ 1,042,000	-2.3%	\$ (24,242)
TOTAL FUND EXPENDITURES	\$ 587,086	\$ 1,066,242	\$755,773	\$ 1,042,000	-2.3%	\$ (24,242)
NET REVENUE OVER EXPENDITURES	\$ 439,587	\$ (0)	\$426	\$ 0	0.0%	\$ 0

SANTAQUIN CITY
2015-2016 APPROVED BUDGET

Santaquin City
2015-2016 Final Budget

Account Numb Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
SEWER FUND						
REVENUES:						
TOTAL ENTERPRISE REVENUE	\$ 1,308,908	\$ 1,354,430	\$1,020,796	\$ 1,388,000	2.5%	\$ 33,570
TOTAL MISCELLANEOUS REVENUE	\$ 10,800	\$ 12,100	\$1,602	\$ 2,000	-83.5%	\$ (10,100)
CONTRIBUTIONS AND TRANSFERS						
52-38-910 TRANSFER FROM SEWER IMPACT FEE FUND		\$ 168,000	\$126,000	\$ 200,000	19.0%	\$ 32,000
52-39-110 CONTRIBUTIONS FROM SURPLUS		\$ -			#DIV/0!	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ -	\$ 168,000	\$126,000	\$ 200,000	19.0%	\$ 32,000
TOTAL FUND REVENUE	\$ 1,319,708	\$ 1,534,530	\$1,148,398	\$ 1,590,000	3.6%	\$ 55,470
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 856,767	\$ 1,405,181	\$550,885	\$ 1,590,000	12.0%	\$ 184,819
TOTAL FUND EXPENDITURES	\$ 856,767	\$ 1,405,181	\$550,885	\$ 1,590,000	12.0%	\$ 184,819
NET REVENUE OVER EXPENDITURES	\$ 462,941	\$ 129,349	\$597,513	\$ 0	39196586.3%	\$ (129,349)
PRESSURIZED IRRIGATION						
REVENUES:						
TOTAL ENTERPRISE REVENUE	\$ 686,215	\$ 682,356	\$503,419	\$ 700,000	2.6%	\$ 17,644
TOTAL FUND REVENUE	\$ 686,215	\$ 682,356	\$503,419	\$ 700,000	2.6%	\$ 17,644
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 459,993	\$ 682,356	\$503,137	\$ 700,000	2.6%	\$ 17,643
TOTAL FUND EXPENDITURES	\$ 459,993	\$ 682,356	\$503,137	\$ 700,000	2.6%	\$ 17,643
NET REVENUE OVER EXPENDITURES	\$ 226,222	\$ (0)	\$283	\$ 0	0.0%	\$ 1
CULINARY WATER IMPACT FEES						
REVENUES:						
TOTAL MISCELLANEOUS REVENUE	\$ 384,434	\$ 45,920	\$47,232	\$ 72,160	57.1%	\$ 26,240
TOTAL FUND REVENUE	\$ 384,434	\$ 45,920	\$47,232	\$ 72,160	57.1%	\$ 26,240
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 1,048,330	\$ 45,920	\$207,024	\$ 72,160	57.1%	\$ 26,240
TOTAL FUND EXPENDITURES	\$ 1,048,330	\$ 45,920	\$207,024	\$ 72,160	57.1%	\$ 26,240
NET REVENUE OVER EXPENDITURES	\$ (663,896)	\$ -	-\$159,792	\$ -	-100.0%	\$ -

SANTAQUIN CITY
2015-2016 APPROVED BUDGET

Santaquin City
2015-2016 Final Budget

Account Numb Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
SEWER IMPACT FEES						
REVENUES:						
TOTAL MISCELLANEOUS REVENUE	\$ 3,690,059	\$ 280,000	\$287,323	\$ 442,000	57.9%	\$ 162,000
TOTAL FUND REVENUE	\$ 3,690,059	\$ 280,000	\$287,323	\$ 442,000	57.9%	\$ 162,000
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 948,499	\$ 180,000	\$360,045	\$ 442,000	93.6%	\$ 262,000
TOTAL FUND EXPENDITURES	\$ 948,499	\$ 180,000	\$360,045	\$ 442,000	93.6%	\$ 262,000
NET REVENUE OVER EXPENDITURES	\$2,741,560	\$ 100,000	-\$72,722	\$ -	0.0%	\$ (100,000)
PARK IMPACT FEES						
REVENUES:						
TOTAL MISCELLANEOUS REVENUE	\$ 285,508	\$ 175,000	\$185,491	\$ 280,500	60.3%	\$ 105,500
TOTAL FUND REVENUE	\$ 285,508	\$ 175,000	\$185,491	\$ 280,500	60.3%	\$ 105,500
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 108,191	\$ -	\$48,821	\$ 280,500	100.0%	\$ 280,500
TOTAL FUND EXPENDITURES	\$ 108,191	\$ -	\$48,821	\$ 280,500	100.0%	\$ 280,500
NET REVENUE OVER EXPENDITURES	\$ 177,317	\$ 175,000	\$136,670	\$ -	-100.0%	\$ (175,000)
PUBLIC SAFETY IMPACT FEES						
REVENUES:						
TOTAL MISCELLANEOUS REVENUE	\$ 162,044	\$ 159,818	\$128,061	\$ 159,818	0.0%	\$ (1)
TOTAL FUND REVENUE	\$ 162,044	\$ 159,818	\$128,061	\$ 159,818	0.0%	\$ (1)
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 161,044	\$ 159,818	\$161,818	\$ 159,818	0.0%	\$ (1)
TOTAL FUND EXPENDITURES	\$ 161,044	\$ 159,818	\$161,818	\$ 159,818	0.0%	\$ (1)
NET REVENUE OVER EXPENDITURES	\$ 1,000	\$ -	-\$33,757	\$ -	0.0%	\$ -

SANTAQUIN CITY
2015-2016 APPROVED BUDGET

Santaquin City
2015-2016 Final Budget

Account Numb Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
TRANSPORTATION IMPACT FEES						
REVENUES:						
TOTAL MISCELLANEOUS REVENUE	\$ 25,613	\$ -	\$0	\$ 189,196	100.0%	\$ 189,196
TOTAL FUND REVENUE	\$ 25,613	\$ -	\$0	\$ 189,196	144.1%	\$ 189,196
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 24,613	\$ -	\$39,196	\$ 189,196	100.0%	\$ 189,196
TOTAL FUND EXPENDITURES	\$ 24,613	\$ -	\$39,196	\$ 189,196	100.0%	\$ 189,196
NET REVENUE OVER EXPENDITURES	\$ 1,000	\$ -	-\$39,196	\$ -	0.0%	\$ -
PRESSURIZED IRRIGATION WATER IMPACT FEES						
REVENUES:						
TOTAL MISCELLANEOUS REVENUE	\$ 82,044	\$ 452,009	\$358,624	\$ 452,009	0.0%	\$ -
TOTAL FUND REVENUE	\$ 82,044	\$ 452,009	\$358,624	\$ 452,009	0.0%	\$ -
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 5,592	\$ 452,009	\$11,698	\$ 452,009	0.0%	\$ -
TOTAL FUND EXPENDITURES	\$ 5,592	\$ 452,009	\$11,698	\$ 452,009	0.0%	\$ -
NET REVENUE OVER EXPENDITURES	\$ 76,451	\$ -	\$346,926	\$ -	-100.0%	\$ -
RECREATION - SPECIAL REV FUND						
REVENUES:						
TOTAL INTERGOVERNMENTAL REVENUE	\$ 31,590	\$ 36,500	\$32,722	\$ 46,400	27.1%	\$ 9,900
TOTAL CHARGES FOR SERVICES	\$ 100,696	\$ 103,550	\$91,826	\$ 97,300	-6.0%	\$ (6,250)
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 75,000	\$ 28,177	\$5,250	\$ 20,555	-38.1%	\$ (7,622)
TOTAL FUND REVENUE	\$ 207,286	\$ 168,227	\$129,798	\$ 164,255	-2.5%	\$ (3,972)
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 207,913	\$ 168,227	\$107,927	\$ 164,255	-2.5%	\$ (3,972)
TOTAL FUND EXPENDITURES	\$ 207,913	\$ 168,227	\$107,927	\$ 164,255	-2.5%	\$ (3,972)
NET REVENUE OVER EXPENDITURES	\$ (627)	\$ -	\$21,871	\$ 0	0.0%	\$ 0

SANTAQUIN CITY
2015-2016 APPROVED BUDGET

Santaquin City
2015-2016 Final Budget

Account Numb Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
SANTAQUIN DAYS ENTERPRISE FUND						
REVENUES:						
TOTAL CHARGES FOR SERVICES	\$ 27,337	\$ 27,000	\$25,696	\$ 28,950	7.2%	\$ 1,950
TOTAL MISCELLANEOUS REVENUE	\$ 35,150	\$ 21,000	\$11,180	\$ 30,000	42.9%	\$ 9,000
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 7,000	\$ -	\$0	\$ 2,000	100.0%	\$ 2,000
TOTAL FUND REVENUE	\$ 69,487	\$ 48,000	\$36,876	\$ 60,950	27.0%	\$ 12,950
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 45,798	\$ 48,000	\$63,033	\$ 60,950	27.0%	\$ 12,950
TOTAL FUND EXPENDITURES	\$ 45,798	\$ 48,000	\$63,033	\$ 60,950	27.0%	\$ 12,950
NET REVENUE OVER EXPENDITURES	\$ 23,689	\$ -	-\$26,157	\$ 0	0.0%	\$ 0
CHIEFTAIN MUSEUM						
REVENUES:						
TOTAL INTERGOVERNMENTAL REVENUE	\$ -	\$ -	\$1,836	\$ -	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 4,730	\$ 6,200	\$3,150	\$ 6,200	0.0%	\$ -
TOTAL FUND REVENUE	\$ 4,730	\$ 6,200	\$4,986	\$ 6,200	0.0%	\$ -
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 4,532	\$ 6,200	\$4,976	\$ 6,200	0.0%	\$ (0)
TOTAL FUND EXPENDITURES	\$ 4,532	\$ 6,200	\$4,976	\$ 6,200	0.0%	\$ (0)
NET REVENUE OVER EXPENDITURES	\$ 198	\$ 0	\$10	\$ 0	2058.8%	\$ 0
ROYALTY FUND (NEW)						
REVENUES:						
TOTAL INTERGOVERNMENTAL REVENUE		\$ 9,200	\$5,250	\$ 6,810	100.0%	\$ 6,810
EXPENDITURES:						
TOTAL EXPENDITURES		\$ 9,000	\$209	\$ 6,810	100%	\$ 6,810
NET REVENUE OVER EXPENDITURES	\$ -	\$ 200	\$5,041	\$ -	100.0%	\$ -

SANTAQUIN CITY
2015-2016 APPROVED BUDGET

Santaquin City
2015-2016 Final Budget

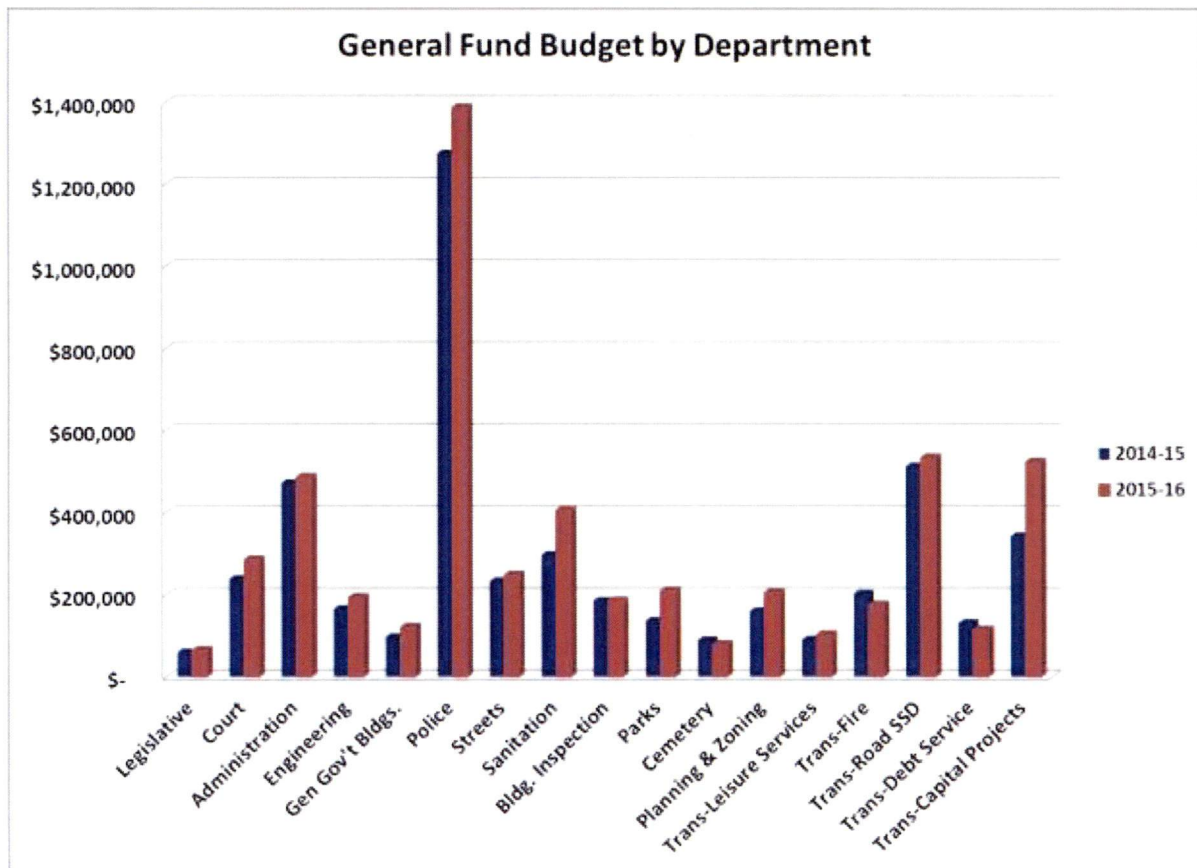
Account Numb Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
LIBRARY FUND						
REVENUES:						
TOTAL TAXES	\$ 52,923	\$ 57,000	\$50,398	\$ 57,000	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE	\$ 10,973	\$ 14,500	\$9,619	\$ 19,000	31.0%	\$ 4,500
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 70,192	\$ 63,319	\$46,650	\$ 74,292	17.6%	\$ 10,973
TOTAL FUND REVENUE	\$ 134,088	\$ 134,819	\$106,667	\$ 150,292	11.6%	\$ 15,473
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 133,154	\$ 134,819	\$95,520	\$ 150,292	11.6%	\$ 15,473
TOTAL FUND EXPENDITURES	\$ 133,154	\$ 134,819	\$95,520	\$ 150,292	11.6%	\$ 15,473
NET REVENUE OVER EXPENDITURES	\$ 934	\$ -	\$11,146	\$ 0	0.0%	\$ 0
SENIOR CITIZENS FUND						
REVENUES:						
TOTAL CHARGES FOR SERVICES	\$ 16,208	\$ 13,150	\$12,466	\$ 14,950	13.7%	\$ 1,800
TOTAL MISCELLANEOUS REVENUE	\$ 127	\$ 500	\$400	\$ 500	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 25,051	\$ 23,400	\$17,550	\$ 23,565	0.7%	\$ 165
TOTAL FUND REVENUE	\$ 41,386	\$ 37,050	\$30,416	\$ 39,015	5.3%	\$ 1,965
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 40,720	\$ 37,050	\$31,620	\$ 39,015	5.3%	\$ 1,965
TOTAL FUND EXPENDITURES	\$ 40,720	\$ 37,050	\$31,620	\$ 39,015	5.3%	\$ 1,965
NET REVENUE OVER EXPENDITURES	\$ 666	\$ -	-\$1,204	\$ 0	0.0%	\$ 0
FIRE DEPARTMENT FUND						
REVENUES:						
TOTAL INTERGOVERNMENTAL REVENUE	\$ 16,233	\$ 26,810	\$ 15,870	\$ 29,900	11.5%	\$ 3,090
TOTAL CHARGES FOR SERVICES	\$ 180,038	\$ 134,046	\$ 161,272	\$ 184,750	37.8%	\$ 50,704
TOTAL MISCELLANEOUS REVENUE	\$ 527	\$ 500	\$ 1,415	\$ 500	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 343,703	\$ 204,635	\$ 151,887	\$ 174,653	-14.8%	\$ (29,983)
TOTAL FUND REVENUE	\$ 540,500	\$ 365,991	\$ 330,443	\$ 389,803	6.5%	\$ 23,812
EXPENDITURES:						
TOTAL FIRE PROTECTION	\$ 500,171	\$ 365,991	\$ 307,258	\$ 389,802	6.5%	\$ 23,811
TOTAL FUND EXPENDITURES	\$ 500,481	\$ 365,991	\$ 307,258	\$ 389,802	6.5%	\$ 23,811
NET REVENUE OVER EXPENDITURES	\$ 40,019	\$ -	\$ 23,185	\$ 0	0.0%	\$ 0

SANTAQUIN CITY
2015-2016 APPROVED BUDGET

General Fund

The General Funds are used to account for resources and activities that are not required to be accounted for in another fund. The General Fund is the largest portion of the budget and is primarily supported by the taxes received by the city. The General Fund pays for police services. However, the EMT and Fire budgets were segregated in FY2013-2014 from the General Fund into a newly created Special Revenue Fund to improve Fire Departmental accounting. Other services included in the General Fund include court, legislative, streets, planning & zoning, building inspection, parks, cemetery, and various administrative and support services such as attorneys and engineers.

The following chart outlines the changes by department from the 2014-2015 budget year to the 2015-2016 budget year. Note: For continuity purposes, Fire and EMS have remained in the General Fund Chart to illustrate a year over year comparison.



SANTAQUIN CITY
2015-2016 APPROVED BUDGET

The table below is a total comprehensive budget by department over the past 7 years.

Santaquin City
2015-2016 General Fund by Department over 7-Years

Account Number	Description	Actuals (2009-2010)	Actuals (2010-2011)	Actuals (2011-2012)	Actuals (2012-2013)	Actuals (2013-2014)	Revised Budget (2014-2015)	Projected Budget (2015-2016)
GENERAL FUND								
	TOTAL LEGISLATIVE	\$ 50,271	\$ 45,740	\$ 80,085	\$ 49,554	\$ 53,523	\$ 53,811	\$ 64,351
	TOTAL COURT	\$ 225,403	\$ 243,802	\$ 286,548	\$ 263,203	\$ 248,400	\$ 239,687	\$ 286,007
	TOTAL ADMINISTRATION	\$ 596,125	\$ 583,117	\$ 506,757	\$ 514,648	\$ 566,010	\$ 446,982	\$ 486,192
	TOTAL ENGINEERING DEPT	\$ 90,240	\$ 42,886	\$ 73,720	\$ 74,271	\$ 111,870	\$ 24,450	\$ 193,425
	TOTAL GENERAL GOVERNMENT BUILDINGS	\$ 57,818	\$ 66,118	\$ 96,235	\$ 108,266	\$ 113,587	\$ 112,042	\$ 120,787
	TOTAL EMERGENCY MEDICAL TECHNICIANS	\$ 136,518	\$ 171,888	\$ 143,388	\$ 158,585	\$ -	\$ -	\$ -
	TOTAL POLICE	\$ 1,005,775	\$ 1,040,398	\$ 1,179,218	\$ 1,156,029	\$ 1,229,513	\$ 1,346,259	\$ 1,386,498
	TOTAL FIRE PROTECTION	\$ 83,870	\$ 74,178	\$ 80,670	\$ 113,543	\$ -	\$ -	\$ -
	TOTAL STREETS	\$ 437,705	\$ 406,471	\$ 461,838	\$ 490,799	\$ 517,777	\$ 234,186	\$ 248,275
	TOTAL SANITATION	\$ 374,758	\$ 398,461	\$ 360,358	\$ 285,612	\$ 289,110	\$ 347,400	\$ 405,500
	TOTAL BUILDING INSPECTION	\$ 205,742	\$ 218,975	\$ 204,283	\$ 202,767	\$ 195,021	\$ 186,926	\$ 184,801
	TOTAL PARKS	\$ 78,215	\$ 78,324	\$ 107,825	\$ 134,655	\$ 119,664	\$ 137,068	\$ 208,915
	TOTAL EMERGENCY MANAGEMENT SERVICES	\$ 766	\$ 855	\$ 42	\$ 108	\$ -	\$ -	\$ -
	TOTAL CEMETERY	\$ 53,806	\$ 52,345	\$ 73,444	\$ 72,037	\$ 73,932	\$ 89,244	\$ 78,022
	TOTAL PLANNING & ZONNING	\$ 125,747	\$ 168,408	\$ 193,728	\$ 207,475	\$ 200,177	\$ 160,789	\$ 205,013
	TOTAL TRANSFERS	\$ 831,008	\$ 637,691	\$ 747,637	\$ 576,547	\$ 1,241,101	\$ 1,296,449	\$ 1,583,540
	TOTAL FUND EXPENDITURES	\$ 4,353,767	\$ 4,229,658	\$ 4,596,069	\$ 4,408,098	\$ 4,959,685	\$ 4,675,295	\$ 5,451,327

Functional Areas – Departmental Review

As illustrated in the chart on page 54, expenditures of the city are broken into five Functional Areas which include Public Safety, Public Works, Community Development, Leisure Services, and Administrative Services. Each Functional Area is composed of multiple departments. Each department is supervised by a Department Head and each of the Department Heads within a Functional Area is supervised by a Functional Area Director. The next section will outline the operational budgets and budget trends of each Functional Area. (Note: With the hiring of a new Fire Chief in 2013, the Public Safety Functional Area responsibilities have been split and shared by the Chief of Police and the Fire Chief, who are both considered Functional Area Directors. Though the responsibilities have been split, the financials for both departments remain consolidated under “Public Safety” for continuity purposes.)

Public Safety

On June 18, 2014, Rodney Hurst was sworn in as the city’s Chief of Police and has been working in partnership with Fire Chief Stephen Olson regarding the administration of all Police, Fire, and EMS operations.

SANTAQUIN CITY
2015-2016 APPROVED BUDGET

**Santaquin City Organizational Chart
Police Department**



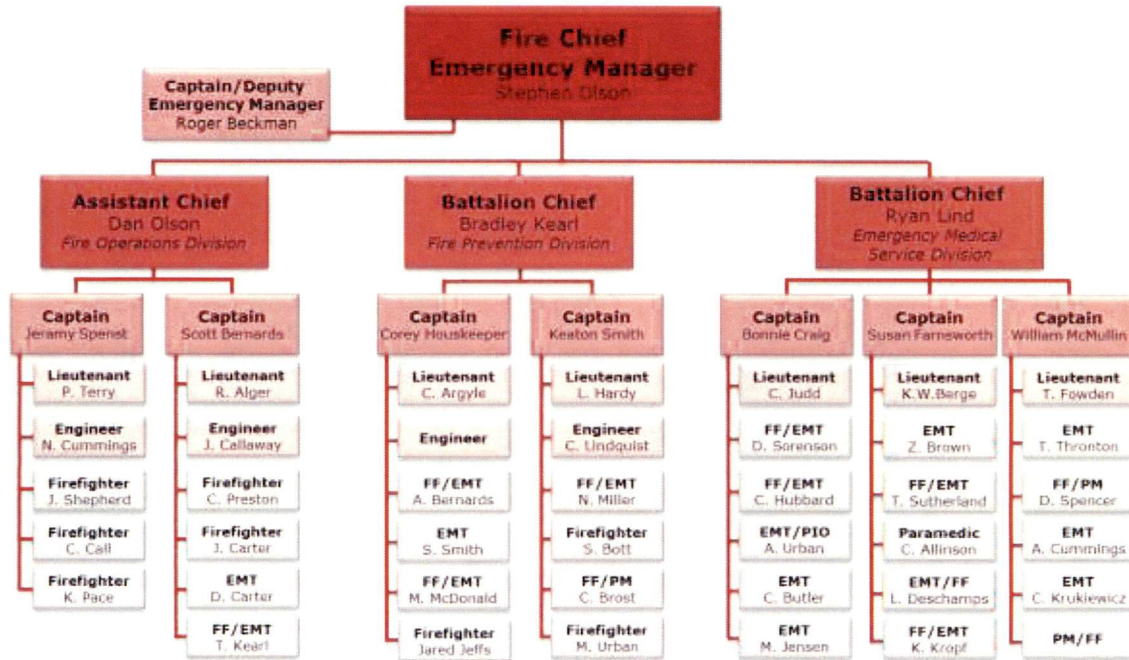
PERSONNEL SUMMARY

PUBLIC SAFETY

	<u>Full-time</u>	<u>Part-time</u>	<u>Seasonal/Temp</u>	<u>Volunteers</u>
Police				
2015	14	7	0	0
2014	14	6	0	0
2013	14	3	0	0

SANTAQUIN CITY
2015-2016 APPROVED BUDGET

**Santaquin City Organizational Chart
Fire Department**

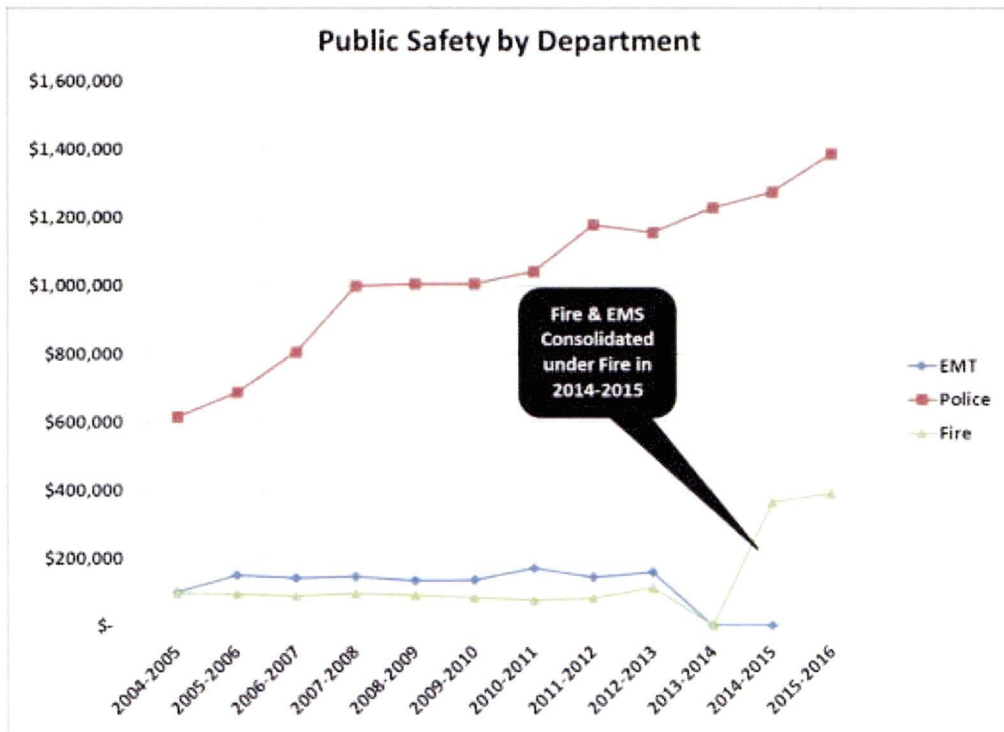
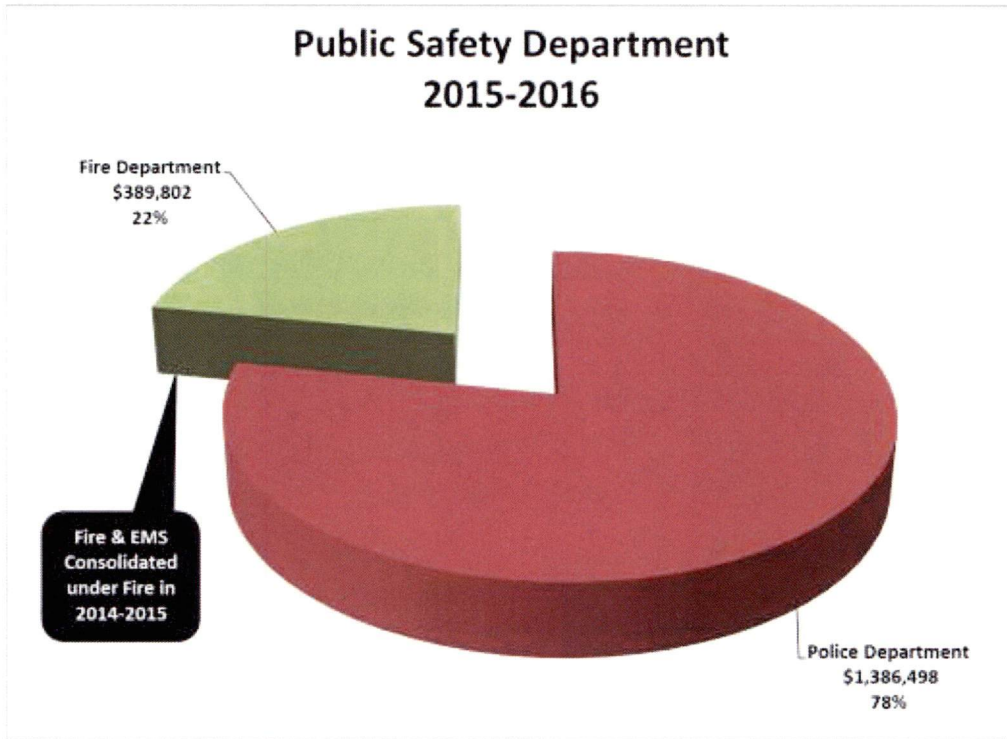


PERSONNEL SUMMARY

PUBLIC
SAFETY

	Full-time	Part-time	Seasonal/Temp	Volunteers
Fire/EMS				
2015	0	1	0	56
2014	0	1	0	57
2013	0	0	0	61

SANTAQUIN CITY
2015-2016 APPROVED BUDGET

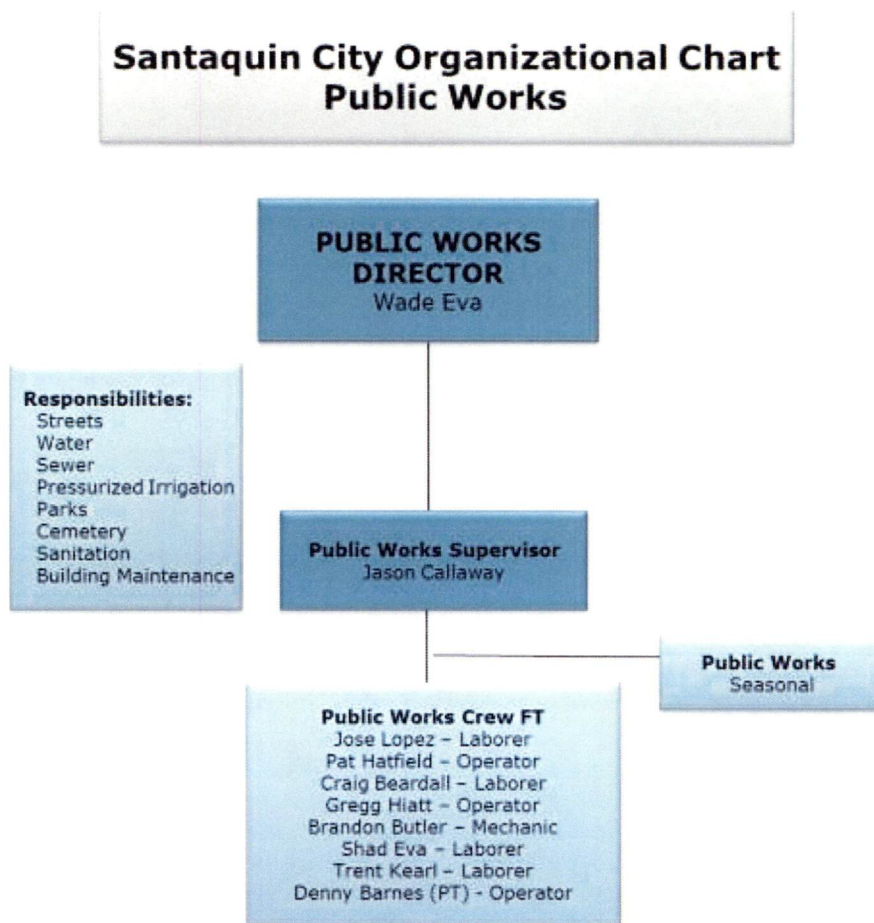


SANTAQUIN CITY
2015-2016 APPROVED BUDGET

Public Works

Wade Eva is the Public Works Director for the city and manages the city's public works crew in support of all Water, Sewer, Pressurized Irrigation, Streets, Parks, Cemetery, and Sanitation issues. With the assistance of a Public Works Foreman, Jason Callaway, Mr. Eva and crew perform all of the duties related to providing essential services to our citizenry. Although the responsibilities are diverse, Mr. Eva has opted to run the crew as a single department. Due to the overall size and complexity of the work administered, Mr. Eva is considering the segregation of park and cemetery maintenance duties in the FY2015-2016 budget year with a new supervisory level position established over that division.

Santaquin City has one of the most efficient and effective crews in the state of Utah. The following charts outline the existing organizational structure of public safety along with financial trends of the organization:



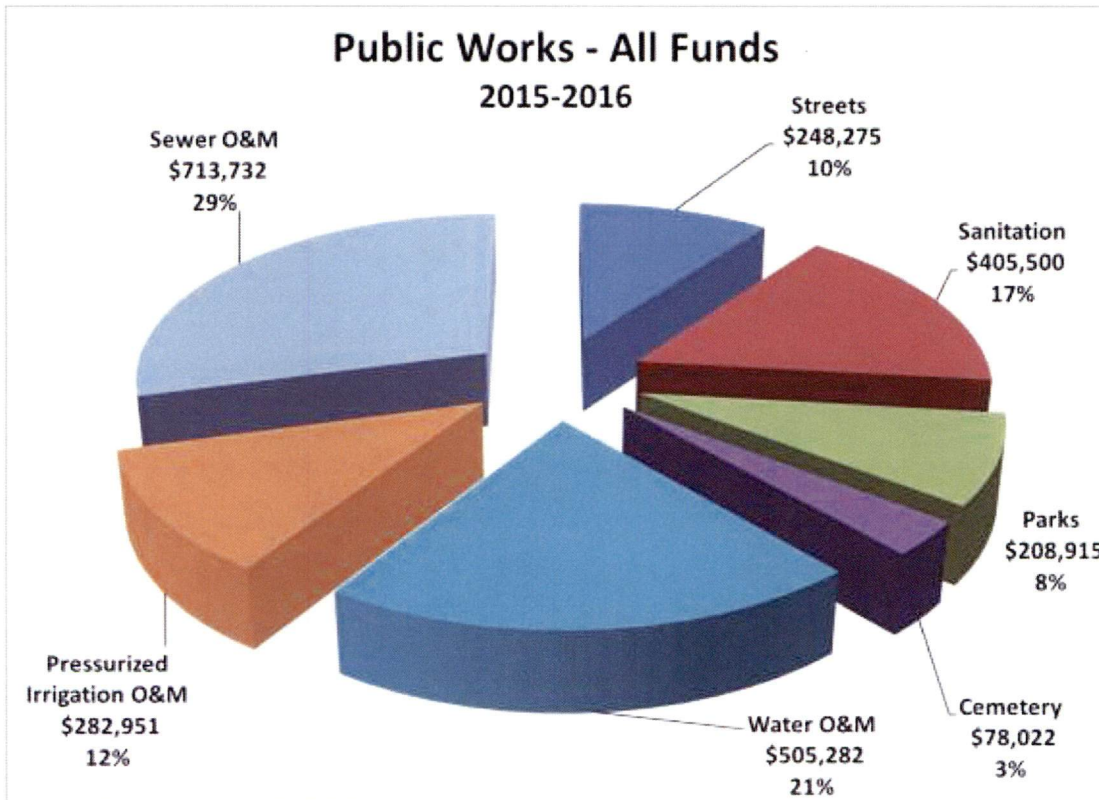
SANTAQUIN CITY
2015-2016 APPROVED BUDGET

PERSONNEL SUMMARY

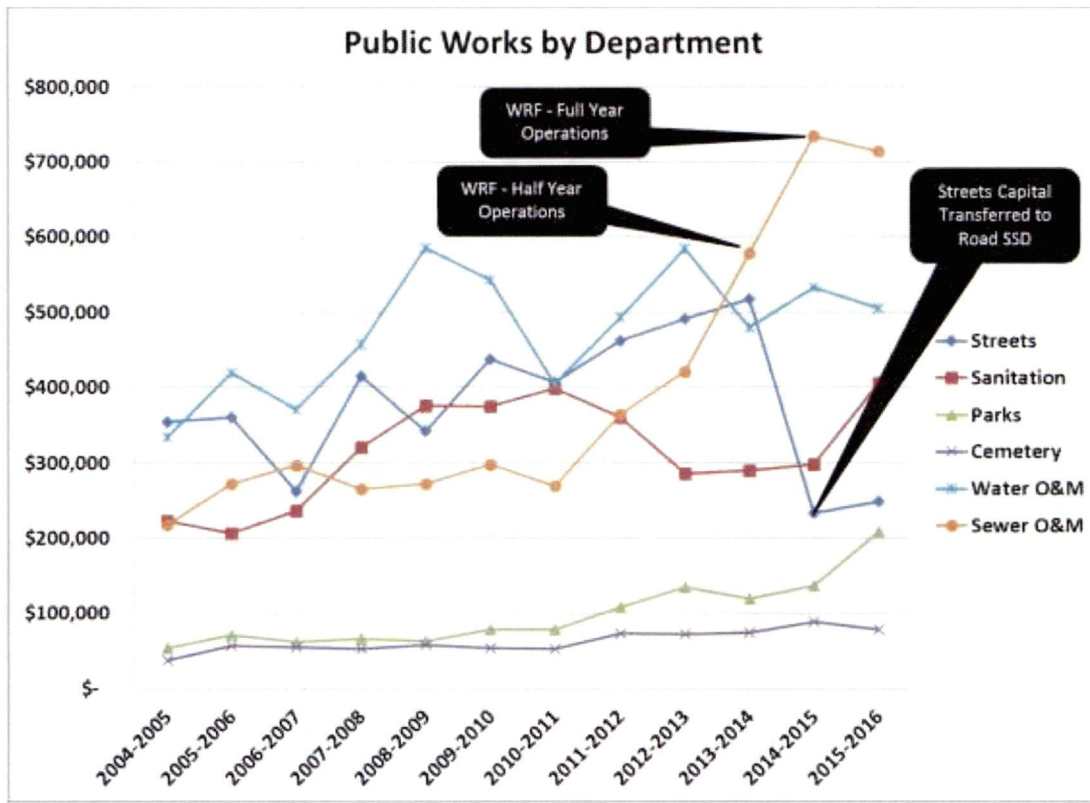
PUBLIC WORKS

	Full-time	Part-time	Seasonal/Temp
2015	9	1	3
2014	9	1	2
2013	7	1	4

The financials for Public Works span the General Fund, as well as the three enterprise funds for Water, Sewer, and Pressurized Irrigation. In addition to the operational financial information presented on the following page, the majority of the city's capital projects also fall under the direction of public works:



SANTAQUIN CITY
2015-2016 APPROVED BUDGET



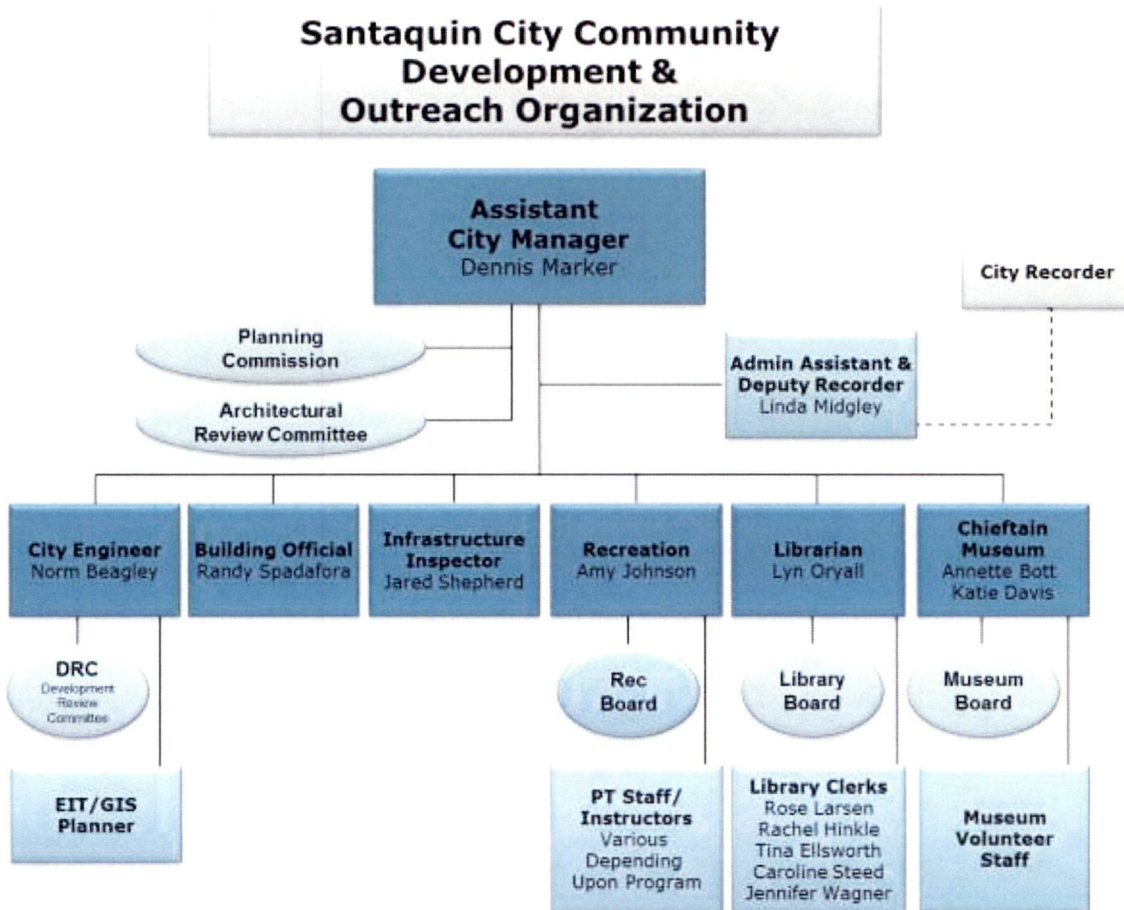
Note: The Public Works by Department Trend analysis tends to appear erratic in nature. However, this is typical of a public works department that might take on various capital projects that switch from funding department to funding department from one year to the next.

SANTAQUIN CITY
2015-2016 APPROVED BUDGET

Community Development

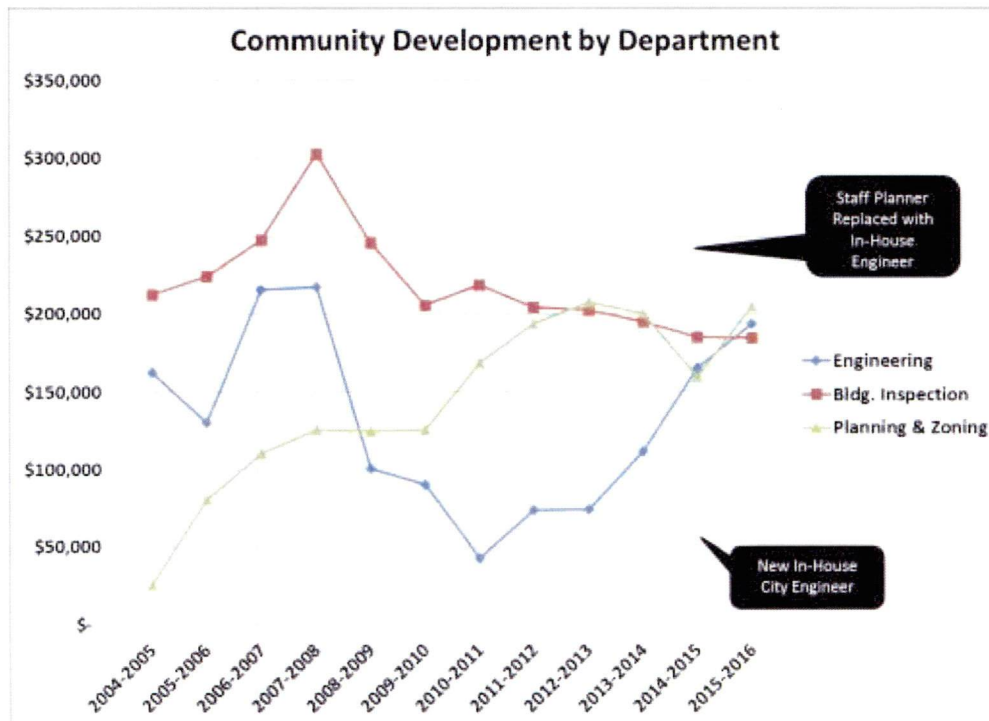
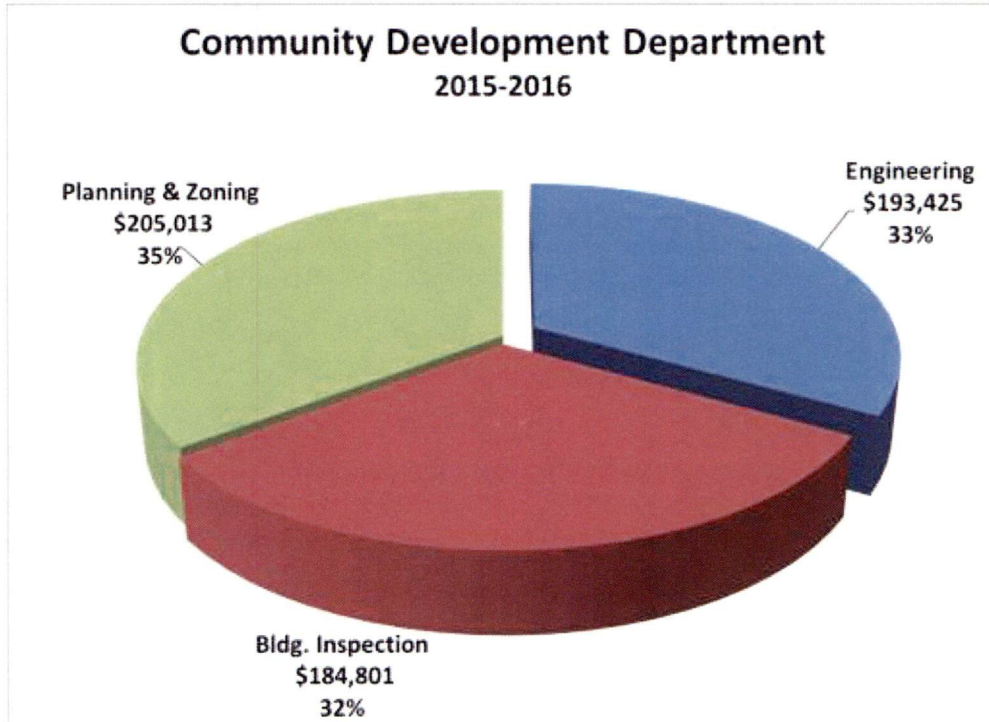
Major changes have come to the city's Community Development Department during the FY2013-2014 budget year. Community Development Director, Dennis Marker (*who completed his Master of Public Administration [MPA] at Brigham Young University*) was promoted to become the city's first Assistant City Manager. In addition, due to a reallocation of funding from Leisure Services to Public Safety, the position of Leisure Services Director has been eliminated. The result is a reorganization of duties and responsibilities as outlined below. While much of Leisure Services now reports under community development, for continuity purposes, all charts and graphs have these two functional areas segregated.

The Assistance City Manager is over the Community Development Department which is responsible for Planning & Zoning, Building Inspection, Infrastructure Inspections, General Engineering Services, GIS Services, Code Enforcement, (in conjunction with the Police Department) and overall Economic Development.



SANTAQUIN CITY
2015-2016 APPROVED BUDGET

The financials for the Community Development Functional Area are as follows:



SANTAQUIN CITY
2015-2016 APPROVED BUDGET

PERSONNEL SUMMARY

COMMUNITY
DEVELOPMENT

	Full-time	Part-time	Seasonal/Temp
2015	6	0	0
2014	5	0	1
2013	5	0	0

LEISURE SERVICES

	Full-time	Part-time	Seasonal/Temp
Library			
2015	1	6	0
2014	1	6	0
2013	1	5	0
Recreation			
2015	1	12	43
2014	1	11	44
2013	2	16	39
Seniors			
2015	0	5	0
2014	0	5	0
2013	0	5	0
Museum			
2015	0	2	0
2014	0	2	0
2013	0	2	0

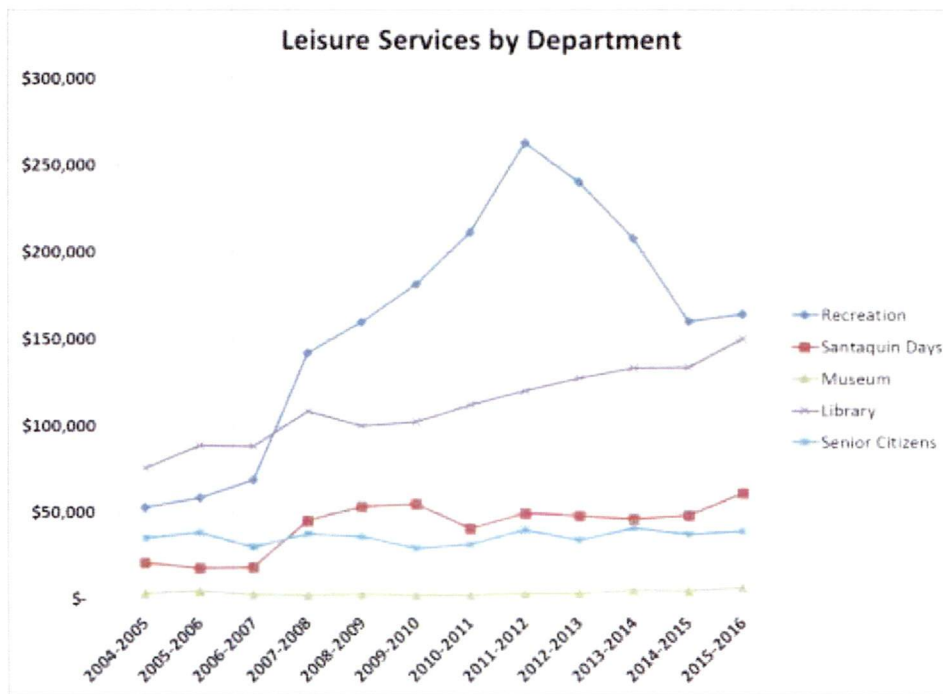
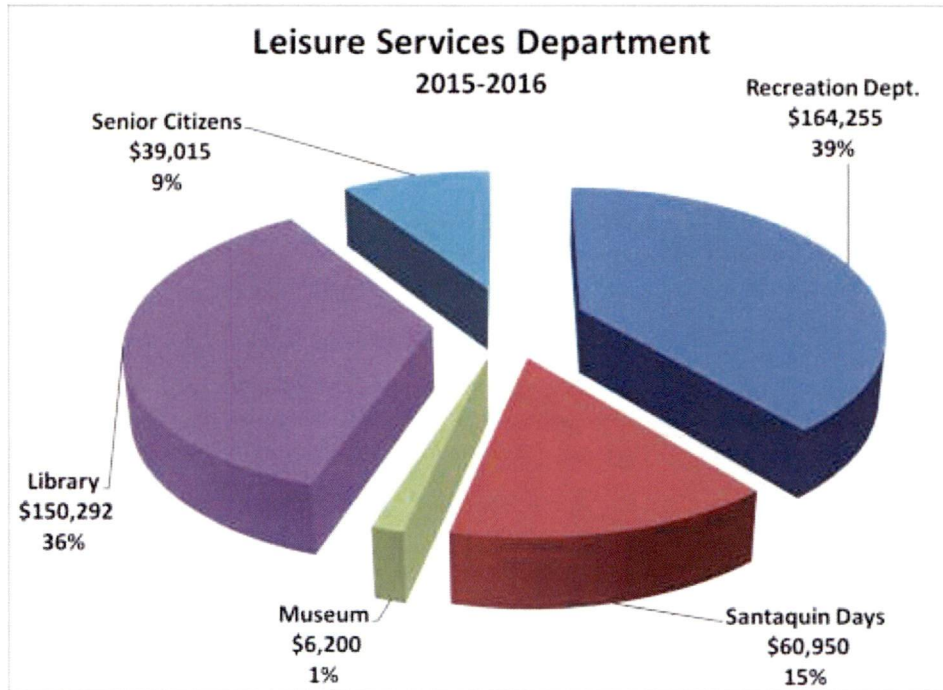
Leisure Services

The Leisure Services Functional Area represents “*Community Outreach*” and is charged with increasing the community’s overall “*Quality of Life*”. Leisure Service covers many of the programs that help make life more enjoyable for the citizens of Santaquin, from sports and recreation to the library, the Chieftain Museum, and events like “*Orchard Days*”. In recent years, Santaquin City’s

SANTAQUIN CITY
2015-2016 APPROVED BUDGET

Leisure Services Department has won the Rocky Mountain Professional Rodeo Association's "Rodeo of the Year" every year from 2008 to 2014.

The financials for the Leisure Services Functional Area are as follows:



SANTAQUIN CITY
2015-2016 APPROVED BUDGET

Administrative Services

Shannon Hoffman is the Director of Administrative Services and City Treasurer. She supervises the Administration, Treasury, Utility Billing, Government Buildings & Maintenance, and the Santaquin, Genola, and Goshen Justice Courts. In addition to these supervisory responsibilities, she is personally responsible for payroll, benefits, human resources, accounts receivable, accounts payable, grants administration, budgets, cemetery records management, work orders and the overall customer service of the city. Administrative services are the heart and blood of the organization insuring that every department has the tools and resources necessary to complete their work.

PERSONNEL SUMMARY

LEGISLATIVE

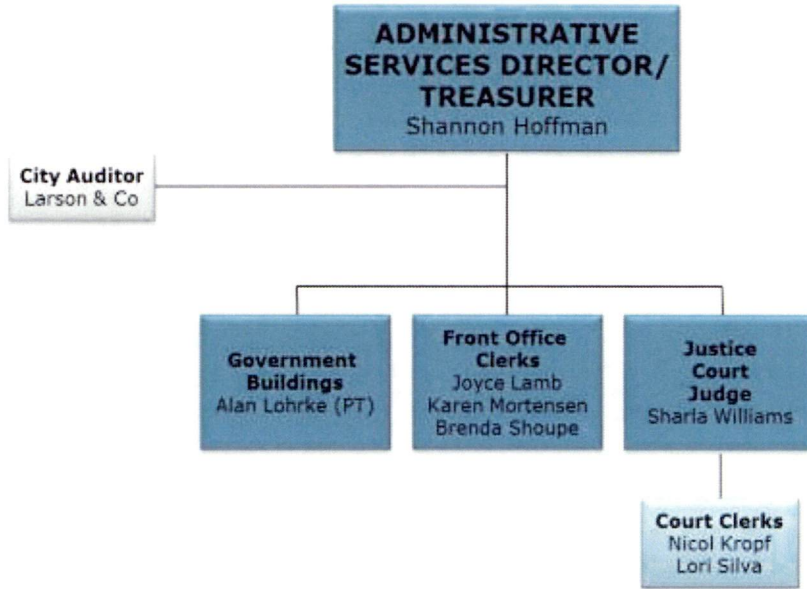
	Full-time	Part-time	Seasonal/Temp
2015	0	6	0
2014	0	6	0
2013	0	6	0

ADMINISTRATION

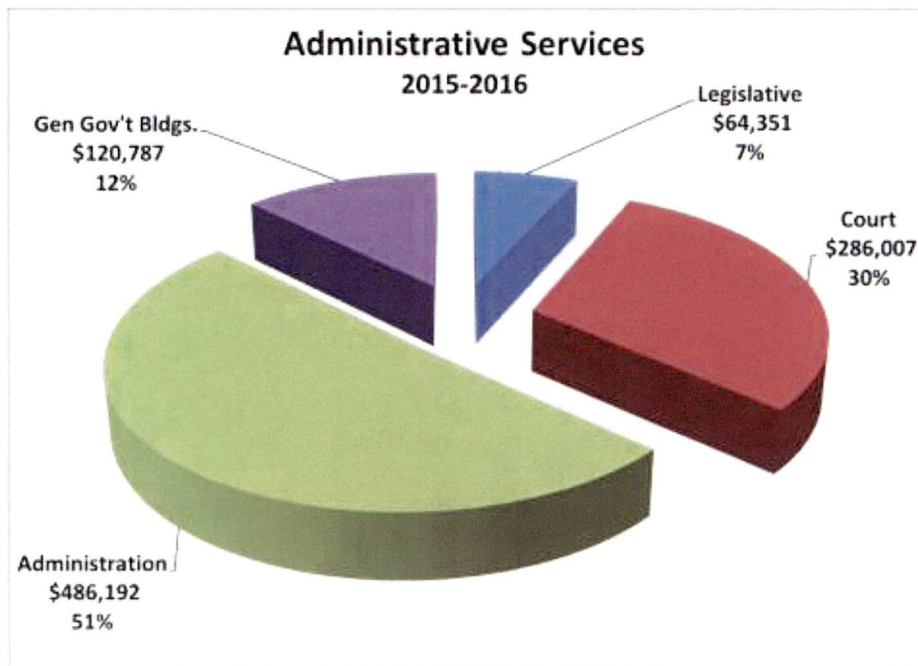
	Full-time	Part-time	Seasonal/Temp
Admin			
2015	4	3	0
2014	4	3	0
2013	3	3	1
Court			
2015	0	3	0
2014	0	3	0
2013	0	3	0
Government Bldgs.			
2015	0	1	0
2014	0	1	0
2013	0	1	0

SANTAQUIN CITY
2015-2016 APPROVED BUDGET

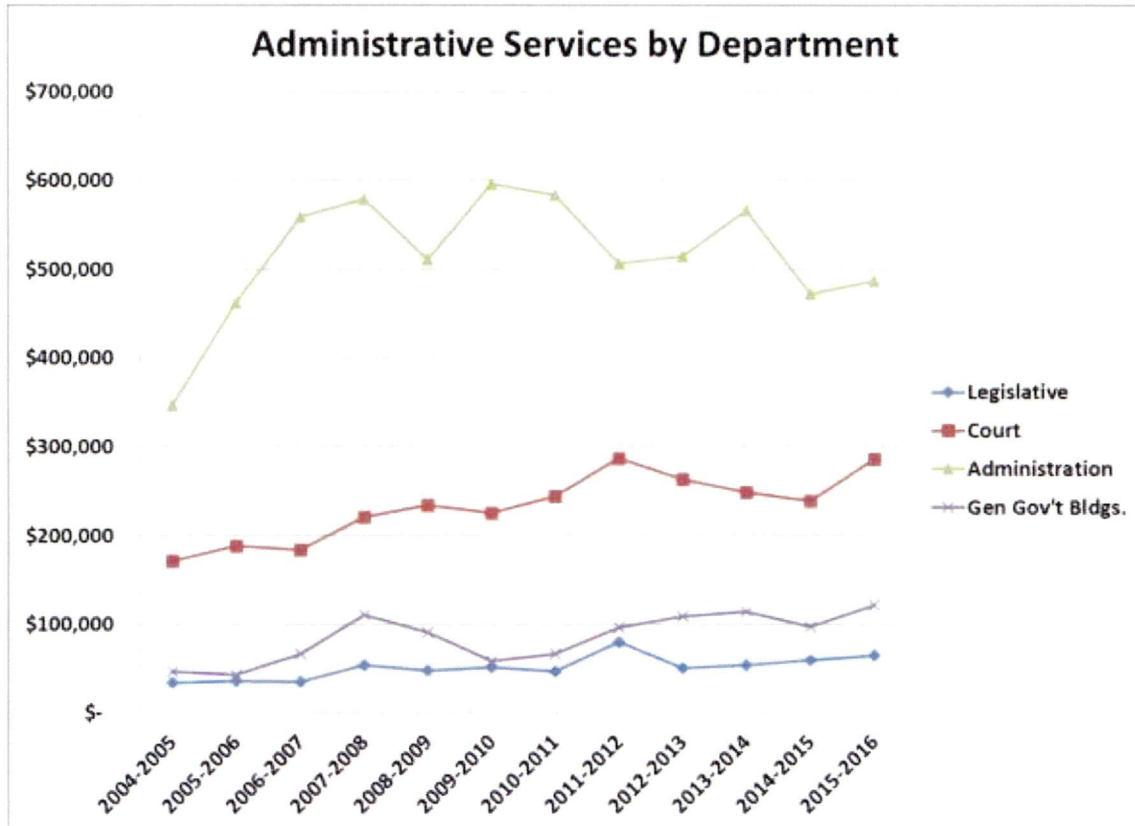
**Santaquin City Organizational Chart
Administrative Services**



The financials for the Administrative Services Functional Area are as follows:



SANTAQUIN CITY
2015-2016 APPROVED BUDGET

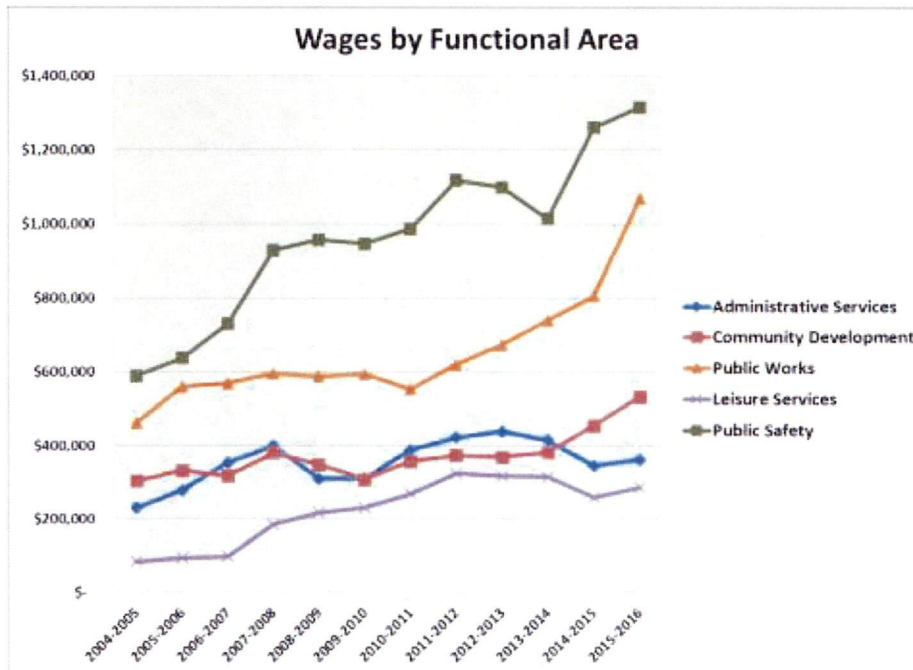
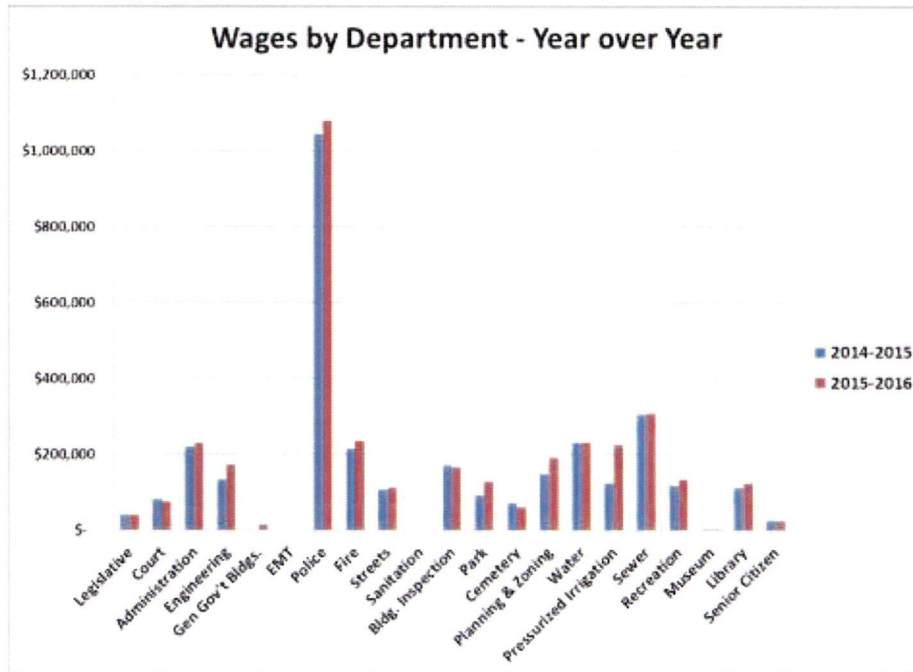


SANTAQUIN CITY

2015-2016 APPROVED BUDGET

Salary & Benefits

The following charts illustrate proposed salary and benefit changes by department in a year over year format as well as over an extended period of time in line format.



SANTAQUIN CITY
2015-2016 APPROVED BUDGET

Capital Projects

Expenditures for purchase of equipment or improvements of assets or infrastructure qualify as capital expenditures if they exceed \$5000 and have (or extend) a useful life of 5 years or more. There are three major capital projects currently underway which include:

New Public Works Building – This project was identified in the goals and objectives sections of this document. It was approved in FY2014-2015 and will come at a cost of \$2.5M funded through bonds issued by the Santaquin City Local Building Authority. At the writing of this document, design is underway. The bonds will close in July of 2015 with construction commencing shortly thereafter.

500 East Main Street Project – This is a joint project between the Utah Department of Transportation and Santaquin City funded with Utah County sales tax dollars. The total cost for this project is \$468,314 of which Santaquin City is responsible for \$115,287. The construction of a new 500 East is a major milestone towards the future development of a grocery store and commercial area.

Parks and Recreation Master Plan – Every five years, municipalities are required to update their master plans in order to comply with Utah State Law and to allow for the collection of impact fees. The Santaquin City Community Development department will be actively involved with the update of the Park and Recreation Master Plan in 2015-2016 followed by the Sewer Master Plan in FY 2016-2017.

Mountain View Drive – Due to the surrender of construction bonding for the Sunset Trails subdivision, Santaquin City obtained \$194,013 that will be used for construction of improvements along Mountain View Drive. Trail improvements will also be considered along Mountain View Drive and Summit Ridge Parkway north of Sunset Trails Park utilizing Park and Pressurized Irrigation Impact Fees.

Citywide Debt

Santaquin City utilizes two forms of debt instruments for investment into its capital infrastructure and equipment needs. The first is long term debt which is used for capital infrastructure and is enacted in the form of bonds. The second is short term debt for the purchase of equipment and is enacted in the form of leases.

SANTAQUIN CITY 2015-2016 APPROVED BUDGET



Bonds can come in two forms. The first is the more commonly used “Revenue” bond, which dedicates a portion of a revenue stream, such as utility revenues, sales or property taxes, or State allocated road funds, for the purpose of repayment of the bond. The second type of bonding available to the city is a “General Obligation” bond commonly referred to as G.O. bonds. These bonds pledge the overall asset/taxable value of all property within the jurisdiction and require a vote of the people. G.O. bonds are more commonly used by school districts. Santaquin City does not currently have any G.O. bond debt.

In addition to bonds and leases, many of the financial institutions that lend funds to the city require the set-aside of “reserve” fund balances. Although not considered debt, these reserve balances are required amounts of money that the city sets aside for the protection of the lender into savings accounts with the Utah State Treasurer’s Office known as Public Treasures’ Investment Fund (PTIF) accounts. Reserve balances are created for various purposes such as repayment buffers, repair and replacement, short-lived assets replacement and for retirement/restoration purposes (landfill). The following two charts illustrate the city’s current debt service and reserve payment obligations. Please see Appendix C for the full repayment amortization schedule of all Santaquin City debt service instruments.

SANTAQUIN CITY
2015-2016 APPROVED BUDGET

DEBT SERVICE PAYMENTS

FINANCIAL INSITUION	DEPARTMENT	Original Bond Amount	ANNUAL PAYMENT	Remaining Debt Service Payments as of 6/30/2016	MATURITY DATE
ZIONS BANK LOANS					
	2010 DUMP TRUCK LEASE	\$ 125,000	\$ 23,444	\$ 11,772	7/8/2016
	2012/13 VEHICLE LEASES (3) (PD Car, PD Truck, PS Truck)	\$ 110,770	\$ 24,343	\$ 24,343	8/4/2016
	2013/14 VEHICLE LEASES (4)	\$ 152,000	\$ 32,295	\$ 64,590	9/12/2017
	2013/14 DETECTIVE EXPEDITION & PW FLATBED	\$ 64,294	\$ 12,859	\$ 32,147	12/15/2018
	2014/15 VEHICLES (7)	\$ 220,781	\$ 71,000	\$ 95,060	9/1/2026
	2014/15 FIRE TRUCK (1)	\$ 458,289	\$ 54,500	\$ 436,000	6/24/2024
USDA LOANS					
2011A-2 BONDS USDA	WRF - Principal & Interest	\$ 2,912,000	\$ 126,852	\$ 4,517,545	2/15/2052
****STATE OF UTAH LOANS					
("1993B" 0% INTER 2-28-94)	SEWER	\$ 1,307,000	\$ 66,000	Paid in Full	12/1/2015
("1994A" 0% INTER 2-28-1994)	SEWER	\$ 1,000,000	\$ 33,000	\$ 340,000	12/1/2025
2011A-1 BONDS DWQ	WRF - Principal & Interest	\$ 6,034,000	\$ 374,200	\$ 5,489,440	1/1/2031
2011B-1 BONDS DWQ	WRF - Principal & Interest (Extends length of 2011A-1 Bond)	\$ 900,000	\$ 9,000	\$ 1,046,390	1/1/2033
BANC OF AMERICA					
2001 PIERCE FIRE TRUCK	FIRE	\$ 250,000	\$ 24,314	Paid in Full	4/15/2016
2006 AMBULANCE	AMBULANCE	\$ 64,000	\$ 6,217	Paid in Full	4/15/2016
WELL FARGO					
PUBLIC SAFETY BUILDING		\$ 1,300,000	\$ 159,818	Paid in Full	8/15/2015
EMS FINANCING					
EMS DEFIBRILLATORS	EMS	\$ 167,136	\$ 33,427	\$ 33,427	6/15/2017
SUN TRUST BANK					
	2012 P. I. REVENUE BOND	\$ 6,130,000	\$ 452,009	\$ 5,565,094	9/1/2026
	2012 Sewer Refunding (93C&D)	\$ 670,000	\$ 50,246	\$ 574,975	6/1/2021
PROPOSED LEASES					
	2015/16 VEHICLES (5) - See Below	\$ 190,000	\$ 55,000	\$ 143,000	6/30/2020
	2015/16 REPLACEMENT AMBULANCE	\$ 176,000	\$ 8,258	\$ 187,084	12/31/2022
			Total:	\$ 1,616,782	\$ 18,560,867

RESERVE PAYMENTS

				Anticipated Cash Balance as of 6/15/2016	
****STATE OF UTAH LOANS					
2011A-1 BONDS DWQ	WRF - Bond Reserve (\$384,940 over 10yr)		\$ 38,494	\$ 164,516	2/28/2022
2011A-1 BONDS DWQ	WRF - Repair & Replacement (\$192,470 over 10yr)		\$ 19,248	\$ 95,974	6/30/2021
LANDFILL	Landfill Reserve (\$108,331 in 2014 + CPI)		\$ 10,000	\$ 103,767	6/30/2016
USDA RESERVES					
2011A-2 BONDS USDA	WRF - Debt Service Reserve (\$133,836 over 10yr)		\$ 13,384	\$ 57,257	2/28/2022
2011A-2 BONDS USDA	WRF - Short Lived Asset Fund (Reserved but useable for repairs)		\$ 28,890	\$ 123,543	Life of the Bond
			Total:	\$ 110,016	



APPENDIX SECTION

This section presents supporting detail and reference materials in support of the Santaquin City 2015-2016 Budget:

A. Santaquin City Budget – Detail Version.....	Page A-1
B. Current Consolidated Fee Schedule	Page B-1
C. Debt Service Amortization Schedules.....	Page C-1
D. Glossary.....	Page D-1
E. Acronyms.....	Page E-1

Santaquin City

2015-2016 Final Budget

Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
GENERAL FUND							
REVENUES:							
TAXES							
10-31-100	CURRENT YEAR PROPERTY TAXES	\$ 597,850	\$ 630,000	\$580,515	\$ 635,000	0.8%	\$ 5,000
10-31-200	PRIOR YEAR PROPERTY TAXES	\$ 54,902	\$ 50,000	\$44,267	\$ 60,000	20.0%	\$ 10,000
10-31-300	SALES AND USE TAXES	\$ 984,763	\$ 995,000	\$802,173	\$ 1,060,000	6.5%	\$ 65,000
10-31-400	MUNICIPAL TAX	\$ (76,141)	\$ 35,000	\$6,698	\$ 10,000	-71.4%	\$ (25,000)
10-31-410	UP & L FRANCHISE TAX	\$ 213,909	\$ 220,000	\$163,620	\$ 220,000	0.0%	\$ -
10-31-420	TELECOMMUNICATION FRANCH TAX	\$ 95,031	\$ 95,000	\$92,029	\$ 120,000	26.3%	\$ 25,000
10-31-430	QUESTAR	\$ 102,826	\$ 105,000	\$81,134	\$ 108,000	2.9%	\$ 3,000
10-31-440	CABLE TV FRANCHISE TAX	\$ 9,485	\$ 12,000	\$4,572	\$ 11,000	-8.3%	\$ (1,000)
10-31-500	MOTOR VEHICLE	\$ 83,900	\$ 70,000	\$58,451	\$ 75,000	7.1%	\$ 5,000
10-31-900	PENALTY & INT ON DELINQ TAXES	\$ 2,776	\$ 2,500	\$1,157	\$ 2,500	0.0%	\$ -
TOTAL TAXES		\$ 2,069,300	\$ 2,214,500	\$1,834,616	\$ 2,301,500	3.9%	\$ 87,000
LICENSES AND PERMITS							
10-32-100	BUSINESS LICENSES AND PERMITS	\$ 6,960	\$ 12,000	\$7,395	\$ 11,000	-8.3%	\$ (1,000)
10-32-120	EXCAVATION PERMITS	\$ 10,400	\$ 10,000	\$10,176	\$ 13,500	35.0%	\$ 3,500
10-32-210	BUILDING PERMITS	\$ 344,352	\$ 315,000	\$251,546	\$ 345,000	9.5%	\$ 30,000
10-32-220	PLANNING & ZONING FEES	\$ 19,290	\$ 22,500	\$25,180	\$ 40,000	77.8%	\$ 17,500
10-32-250	ANIMAL LICENSES	\$ 660	\$ 900	\$600	\$ 900	0.0%	\$ -
TOTAL LICENSES AND PERMITS		\$ 381,662	\$ 360,400	\$294,897	\$ 410,400	13.9%	\$ 50,000
INTERGOVERNMENTAL REVENUE							
10-33-100	FEDERAL GRANTS (PUBLIC SAFETY)	\$ (4,903)					

Santaquin City

2015-2016 Final Budget

Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
10-33-420	POLICE-CCJJ BRYNE GRANT		\$ -	\$7,390	\$ 7,500	0.0%	\$ 7,500
10-33-560	CLASS C" ROAD FUND ALLOTMENT"	\$ 345,072	\$ 360,000	\$283,057	\$ 435,000	20.8%	\$ 75,000
10-33-580	STATE LIQUOR FUND ALLOTMENT	\$ 9,664	\$ 9,604	\$8,564	\$ 8,564	-10.8%	\$ (1,040)
10-33-700	ECONOMIC DEVELOPMENT GRANTS		\$ -	\$4,000			
TOTAL INTERGOVERNMENTAL REVENUE		\$ 354,736	\$ 369,604	\$303,011	\$ 451,064	22.0%	\$ 81,460
<u>CHARGES FOR SERVICES</u>							
10-34-240	MISC INSPECTION FEES		\$ -	\$70	MOVED TO FD		
10-34-245	4% INSPECTION FEE	\$ (8,835)	\$ -		\$ -		\$ -
10-34-255	GENOLA BLDG INSPECTIONS	\$ 4,061	\$ 6,500	\$1,478	\$ 2,000	-69.2%	\$ (4,500)
10-34-260	D.U.I./SEAT BELT OVERTIME	\$ 13,281	\$ 12,000	\$9,590	\$ 12,000	0.0%	\$ -
10-34-430	REFUSE COLLECTION CHARGES	\$ 453,390	\$ 455,000	\$353,038	\$ 470,000	3.3%	\$ 15,000
10-34-431	RECYCLING COLLECTIONS CHARGES		\$ 50,000	\$6,365	\$ 90,900		
10-34-435	MONTHLY LANDFILL FEE	\$ (90)	\$ -	-\$9	\$ -	0.0%	\$ -
10-34-780	PARK RENTAL FEES	\$ 450	\$ 500	\$300	\$ 500	0.0%	\$ -
10-34-800	GENOLA POLICE SERVICE CONTRACT	\$ 60,461	\$ 61,000	\$47,186	\$ 61,000	0.0%	\$ -
10-34-801	VICTIMS ADVOCATE - GENOLA			\$1,044	\$ 1,200		
10-34-803	GENOLA COURT CLERK	\$ 9,228	\$ 9,500	\$6,921	\$ 9,228	-2.9%	\$ (272)
10-34-805	GENOLA JUDGE SERVICE	\$ 3,662	\$ 3,662	\$2,746	\$ 3,662	0.0%	\$ -
10-34-809	GOSHEN JUDGE/COURT AGREEMENT	\$ 2,426	\$ 5,000	\$2,905	\$ 5,000	0.0%	\$ -
10-34-810	SALE OF CEMETERY LOTS	\$ 20,191	\$ 15,000	\$15,970	\$ 20,000	33.3%	\$ 5,000
10-34-830	BURIAL FEES	\$ 12,950	\$ 16,000	\$21,250	\$ 25,000	56.3%	\$ 9,000
10-34-890	USE OF ECONOMIC DEVELOPMENT FUND RESERVE		\$ 28,600		\$ 295,000	931.5%	\$ 266,400
10-34-895	MINING ROYALTY	\$ 30,000	\$ -	\$17,684			\$ -
10-34-901	LANDFILL MISC CHARGES	\$ 4,893	\$ 3,500	\$861	\$ 1,500	-57.1%	\$ (2,000)
TOTAL CHARGES FOR SERVICES		\$ 606,069	\$ 666,262	\$487,398	\$ 996,990	53.7%	\$ 330,728
<u>FINES AND FORFEITURES</u>							

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Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
10-35-110	COURT FINES	\$ 160,303	\$ 180,000	\$165,947	\$ 220,000	22.2%	\$ 40,000
10-35-115	PROSECUTOR SPLIT	\$ 1,126	\$ 1,000	\$306	\$ 1,000	0.0%	\$ -
TOTAL FINES AND FORFEITURES		\$ 161,429	\$ 181,000	\$166,254	\$ 221,000	22.1%	\$ 40,000
INTEREST							
10-38-100	INTEREST EARNINGS	\$ 5,605	\$ 6,000	\$3,631	\$ 5,000	-16.7%	\$ (1,000)
10-38-130	SWIMMING POOL INTEREST (PTIF)	\$ 153	\$ -	\$114	\$ -	0.0%	\$ -
TOTAL INTEREST		\$ 5,759	\$ 6,000	\$3,745	\$ 5,000		
MISCELLANEOUS REVENUE							
10-38-150	CONCEALED WEAPON		\$ 250		\$ 250	0.0%	\$ -
10-38-400	SALE OF FIXED ASSETS	\$ 2,267	\$ 20,000	\$706	\$ 20,000	0.0%	\$ -
10-38-900	SUNDRY REVENUES	\$ 87,884	\$ 20,000	\$21,396	\$ 20,000	0.0%	\$ -
10-38-905	RENTAL UNIT INCOME	\$ 5,800	\$ -	\$4,800	\$ 7,200		\$ 7,200
10-38-910	MISC POLICE DEPT REVENUE	\$ 581	\$ 1,000	\$3,486	\$ 1,000	0.0%	\$ -
10-38-950	PAGEANT DONATIONS		\$ -	\$77			\$ -
10-38-951	SCHOLARSHIP CONTRIBUTIONS			\$408			\$ -
10-38-952	PAGEANT TICKET SALES	\$ 1,754	\$ -			0.0%	\$ -
10-38-953	PAGEANT PROGRAM AD SALES	\$ 700	\$ -			0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$ 98,986	\$ 41,250	\$30,873	\$ 48,450	16.6%	\$ 7,200
CONTRIBUTIONS AND TRANSFERS							
10-39-100	CONTRIBUTIONS FROM SURPLUS		\$ 76,160				\$ (76,160)
10-39-NEW	REPAYMENT OF TRANSPORATION PLAN		\$ 29,000		\$ 39,196	35.2%	\$ 10,196
10-39-909	TRANS FROM P.I.	\$ 262,121	\$ 255,255	\$115,762	\$ 254,040	-0.5%	\$ (1,215)
10-39-910	TRANSFER FROM WATER DEPART	\$ 479,460	\$ 473,435	\$286,060	\$ 506,718	7.1%	\$ 33,283
10-39-911	TRANSFER FROM SEWER	\$ 74,727	\$ 144,635	\$105,900	\$ 216,970	51.2%	\$ 72,335
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 816,308	\$ 978,485	\$507,722	\$ 1,016,923	4.3%	\$ 38,438

Santaquin City

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Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
TOTAL FUND REVENUE		\$ 4,494,248	\$ 4,817,501	\$3,628,516	\$ 5,451,327	13.5%	\$ 633,826
EXPENDITURES:							
<u>LEGISLATIVE</u>							
10-41-120	LEGISLATIVE WAGES	\$ 32,813	\$ 38,200	\$24,878	\$ 36,860	-3.5%	\$ (1,340)
10-41-130	EMPLOYEE BENEFITS	\$ 3,556	\$ 3,018	\$2,579	\$ 3,491	15.7%	\$ 473
10-41-210	BOOKS, SUBSCRIPT, MEMBERSHIPS		\$ -	\$160	\$ -		\$ -
10-41-230	EDUCATION, TRAINING & TRAVEL	\$ 200	\$ 1,000	\$2,330	\$ 2,500	150.0%	\$ 1,500
10-41-240	SUPPLIES	\$ 700	\$ 750	\$1,383	\$ 1,500	100.0%	\$ 750
10-41-305	FLOAT EXPENSE	\$ 2,111	\$ -	\$135	MOVED-ROYALTY		
10-41-330	DONATIONS		\$ -	\$9,526	\$ 10,500	0.0%	\$ 10,500
10-41-610	OTHER SERVICES	\$ 8,875	\$ 9,543		\$ 2,500	-73.8%	\$ (7,043)
10-41-613	ELECTION	\$ 797	\$ 300	\$15	\$ 6,000	1900.0%	\$ 5,700
10-41-620	ECONOMIC DEVELOPMENT	\$ 12	\$ 1,000			-100.0%	\$ (1,000)
10-41-655	PAGEANT EXPENSE	\$ 1,250	\$ -	\$294	MOVED-ROYALTY		
10-41-656	MISS SANTAQUIN SCHOLARSHIP	\$ 3,210	\$ -		MOVED-ROYALTY		
10-41-660	PHOTO CONTEST EXPENSE		\$ -	\$400	\$ 1,000	100.0%	\$ 1,000
TOTAL LEGISLATIVE		\$ 53,523	\$ 53,811	\$41,700	\$ 64,351	17.9%	\$ 10,540
<u>COURT</u>							
10-42-110	SALARIES AND WAGES	\$ 40	\$ 7,000	\$3,299	\$ -	-100.0%	\$ (7,000)
10-42-120	PART TIME WAGES	\$ 54,262	\$ 65,721	\$44,479	\$ 66,731	1.6%	\$ 1,010
10-42-130	EMPLOYEE BENEFITS	\$ 12,166	\$ 10,366	\$17,699	\$ 9,976	-3.8%	\$ (390)
10-42-210	BOOKS, SUBSCRIPTIONS & MEMBERS	\$ 280	\$ 600	\$434	\$ 600	0.0%	\$ -
10-42-230	EDUCATION, TRAINING & TRAVEL	\$ 746	\$ 2,000	\$923	\$ 1,800	-10.0%	\$ (200)
10-42-240	SUPPLIES	\$ 464	\$ 500	\$761	\$ 750	50.0%	\$ 250

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Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
10-42-310	PROFESSIONAL & TECHNICAL	\$ 1,676	\$ 2,500	\$1,406	\$ 15,450	518.0%	\$ 12,950
10-42-331	LEGAL	\$ 141,992	\$ 110,000	\$115,850	\$ 140,000	27.3%	\$ 30,000
10-42-610	STATE RESTITUTION	\$ 36,775	\$ 40,000	\$41,693	\$ 50,700	26.8%	\$ 10,700
10-42-730	CAPITAL PROJECTS		\$ 1,000	\$0	\$ -	-100.0%	\$ (1,000)
TOTAL COURT		\$ 248,400	\$ 239,687	\$226,544	\$ 286,007	19.4%	\$ 46,320
ADMINISTRATION							
10-43-110	SALARIES AND WAGES	\$ 198,836	\$ 126,782	\$96,255	\$ 153,601	19.1%	\$ 26,819
10-43-130	EMPLOYEE BENEFITS	\$ 99,651	\$ 78,969	\$48,199	\$ 76,581	-3.0%	\$ (2,388)
10-43-140	OVERTIME	\$ 154	\$ -	\$275	\$ -		\$ -
10-43-210	BOOKS,SUBSCRIPTIONS,MEMBERSHIP	\$ 12,027	\$ 13,860	\$11,111	\$ 13,000	-6.2%	\$ (860)
10-43-220	NOTICES,ORDINANCES,PUBLICATION	\$ 2,148	\$ 2,000	\$853	\$ 5,500	175.0%	\$ 3,500
10-43-230	EDUCATION, TRAINING AND TRAVEL	\$ 8,193	\$ 8,300	\$3,529	\$ 8,300	0.0%	\$ -
10-43-240	SUPPLIES	\$ 13,224	\$ 12,000	\$5,947	\$ 9,411	-21.6%	\$ (2,590)
10-43-250	EQUIPMENT MAINTENANCE	\$ 427	\$ 500	\$59	\$ 400	-20.0%	\$ (100)
10-43-260	FUEL	\$ 1,336	\$ 2,000	\$1,170	\$ 2,500	25.0%	\$ 500
10-43-280	TELEPHONE	\$ 3,030	\$ 3,100	\$1,860	\$ 3,500	12.9%	\$ 400
10-43-310	PROFESSIONAL & TECHNICAL	\$ 5,461	\$ 4,150	\$3,213	\$ 4,450	7.2%	\$ 300
10-43-311	ACCOUNTING & AUDITING	\$ 19,700	\$ 20,200	\$20,200	\$ 19,500	-3.5%	\$ (700)
10-43-331	LEGAL	\$ 85,613	\$ 60,000	\$59,572	\$ 70,000	16.7%	\$ 10,000
10-43-480	EMPLOYEE RECOGNITIONS	\$ 5,121	\$ 4,200	\$2,952	\$ 4,200	0.0%	\$ -
10-43-481	PHOTO CONTEST EXPENSES			\$100	\$ -		
10-43-501	BANK AND SERVICE CHARGES	\$ (70)	\$ 250	\$31	\$ 250	0.0%	\$ -
10-43-510	INSURANCE AND BONDS	\$ 111,160	\$ 106,000	\$106,392	\$ 115,000	8.5%	\$ 9,000
10-43-610	OTHER SERVICES			\$735			
10-43-740	CAPITAL PROJECTS		\$ 4,671	\$12,559		100.0%	\$ (4,671)
TOTAL ADMINISTRATION		\$ 566,010	\$ 446,982	\$375,014	\$ 486,192	8.3%	\$ 39,210

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Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
ENGINEERING DEPT							
10-48-110	SALARIES & WAGES	\$ 21,875	\$ 93,203	\$67,419	\$ 118,543	27.2%	\$ 25,340
10-48-130	EMPLOYEE BENEFITS	\$ 10,141	\$ 41,354	\$30,335	\$ 55,633	34.5%	\$ 14,279
10-48-210	BOOKS, SUBSCRIPT, MEMBER		\$ 850	\$347	\$ 2,450	0.0%	\$ 1,600
10-48-220	NOTICES & PUBLICATIONS			\$118	\$ 350	100.0%	\$ 350
10-48-230	EDUCATION, TRAINING & TRAVEL	\$ 474	\$ 6,200	\$1,048	\$ 4,400	-29.0%	\$ (1,800)
10-48-240	SUPPLIES	\$ 203	\$ 500	\$12	\$ 200	-60.0%	\$ (300)
10-48-260	FUEL	\$ 55	\$ 2,750	\$162	\$ 600	-78.2%	\$ (2,150)
10-48-280	TELEPHONE		\$ 1,200	\$275	\$ 1,250	4.2%	\$ 50
10-48-310	PROFESSIONAL & TECHNICAL SVCS	\$ 76,635	\$ 20,000	\$4,402	\$ 10,000	-50.0%	\$ (10,000)
10-48-311	ENGINEERING FOR ECONOMIC DEVEL	\$ 2,486	\$ -		\$ -	0.0%	\$ -
TOTAL ENGINEERING DEPT		\$ 111,870	\$ 24,450	\$104,119	\$ 193,425	102.2%	\$ 168,975
GENERAL GOVERNMENT BUILDINGS							
10-51-110	SALARIES AND WAGES	\$ 12,902	\$ 15,987	\$5,776	\$ -	-880.3%	\$ (15,987)
10-51-120	PART TIME SALARIES AND WAGES				\$ 14,148	100.0%	\$ 14,148
10-51-130	EMPLOYEE BENEFITS	\$ 1,420	\$ 1,355	\$616	\$ 1,340	-8.0%	\$ (16)
10-51-200	CONTRACT LABOR		\$ 3,000		\$ 2,000	100.0%	\$ (1,000)
10-51-240	SUPPLIES	\$ 2,590	\$ 3,200	\$1,553	\$ 3,200	0.0%	\$ -
10-51-270	UTILITIES	\$ 50,381	\$ 50,000	\$40,559	\$ 57,000	14.0%	\$ 7,000
10-51-280	TELEPHONE	\$ 26,223	\$ 27,000	\$18,854	\$ 25,000	-7.4%	\$ (2,000)
10-51-300	BUILDINGS & GROUND MAINTENANCE	\$ 19,342	\$ 10,500	\$11,134	\$ 14,100	34.3%	\$ 3,600
10-51-310	ARMED ALERT-SECURITY		\$ -	\$25	\$ -		\$ -
10-51-480	CHRISTMAS LIGHTS	\$ 729	\$ 1,000	\$620	\$ 4,000	300.0%	\$ 3,000
10-51-730	CAPITAL PROJECTS		\$ -	\$2,308			\$ -
10-51-740	CAPITAL VEHICLE & EQUIPMENT		\$ -	\$2,200			\$ -
TOTAL GENERAL GOVERNMENT BUILDINGS		\$ 113,587	\$ 112,042	\$83,645	\$ 120,787	9.0%	\$ 8,745

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Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
<u>POLICE</u>							
10-54-110	SALARIES AND WAGES	\$ 558,541	\$ 576,818	\$405,667	\$ 600,240	4.1%	\$ 23,421
10-54-120	SALARIES AND WAGES - PART TIME	\$ 36,794	\$ 36,281	\$38,562	\$ 41,656	14.8%	\$ 5,375
10-54-130	EMPLOYEE BENEFITS	\$ 381,126	\$ 417,843	\$291,278	\$ 418,500	0.2%	\$ 657
10-54-140	OVERTIME	\$ 37,956	\$ 25,000	\$30,988	\$ 20,000	-20.0%	\$ (5,000)
10-54-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$ 578	\$ 850	\$1,159	\$ 850	0.0%	\$ -
10-54-220	NOTICES, ORDINANCES & PUBLICAT		\$ 400	\$50	\$ 400	0.0%	\$ -
10-54-230	EDUCATION, TRAINING & TRAVEL	\$ 2,684	\$ 12,000	\$9,890	\$ 15,000	25.0%	\$ 3,000
10-54-240	SUPPLIES	\$ 28,952	\$ 30,000	\$12,208	\$ 30,000	0.0%	\$ -
10-54-250	EQUIPMENT MAINTENANCE	\$ 14,179	\$ 12,800	\$5,647	\$ 7,500	-41.4%	\$ (5,300)
10-54-260	FUEL	\$ 41,530	\$ 41,245	\$27,410	\$ 41,245	0.0%	\$ -
10-54-280	TELEPHONE	\$ 7,632	\$ 7,000	\$6,257	\$ 8,500	21.4%	\$ 1,500
10-54-311	PROFESSIONAL & TECHNICAL	\$ 2,640	\$ 9,700	\$11,645	\$ 18,600	91.8%	\$ 8,900
10-54-320	LIQUOR CONTROL	\$ 9,043	\$ 9,379	\$12,075	\$ 8,564	-8.7%	\$ (815)
10-54-330	CRIMES TASK FORCE	\$ 2,153	\$ 2,200	\$2,153	\$ 3,200	45.5%	\$ 1,000
10-54-340	CENTRAL DISPATCH FEES	\$ 84,291	\$ 144,042	\$73,670	\$ 144,043	0.0%	\$ 1
10-54-350	UTAH COUNTY ANIMAL SHELTER	\$ 7,602	\$ 10,000	\$4,912	\$ 10,000	0.0%	\$ -
10-54-702	COMM ON CRIM & JUV JUST -CCJJ	\$ 9,598	\$ -	\$7,390	\$ 7,500	0.0%	\$ 7,500
10-54-740	CAPITAL - VEHICLES & EQUIPMENT	\$ 4,216	\$ 10,700	\$10,930	\$ 10,700	0.0%	\$ -
TOTAL POLICE		\$ 1,229,513	\$ 1,346,259	\$951,889	\$ 1,386,498	3.2%	\$ 40,239
<u>STREETS</u>							
10-60-110	SALARIES AND WAGES	\$ 43,255	\$ 67,762	\$49,675	\$ 73,936	9.3%	\$ 6,175
10-60-130	EMPLOYEE BENEFITS	\$ 27,563	\$ 39,125	\$25,084	\$ 37,039	-5.3%	\$ (2,086)
10-60-140	OVERTIME	\$ 1,509	\$ 700	\$1,346	\$ 700	0.0%	\$ -
10-60-210	BOOKS, SUBSCRIPT, MEMBER			\$250			
10-60-230	EDUCATION, TRAINING & TRAVEL	\$ 1,483	\$ 1,500	\$2,137	\$ 1,500	0.0%	\$ -
10-60-240	SUPPLIES	\$ 58,376	\$ 48,000	\$31,556	\$ 48,000	0.0%	\$ -

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10-60-250	EQUIPMENT MAINTENANCE	\$ 3,000	\$ 8,000	\$5,177	\$ 8,000	0.0%	\$ -
10-60-260	FUEL	\$ 7,267	\$ 7,500	\$3,941	\$ 7,500	0.0%	\$ -
10-60-270	UTILITIES - STREET LIGHTS	\$ 61,066	\$ 60,000	\$54,381	\$ 68,000	13.3%	\$ 8,000
10-60-280	TELEPHONE	\$ 349	\$ 600	\$266	\$ 600	0.0%	\$ -
10-60-480	B & C IMPROVMENTS	\$ 312,550	\$ -	\$4,619	MOVED TO SSD		
10-60-490	STREETS SIGNS	\$ 1,361	\$ 1,000	\$6,607	\$ 3,000	200.0%	\$ 2,000
10-60-730	CAPITAL PROJECTS		\$ -	\$6,952			\$ -
10-60-740	CAPITAL-VEHICLES & MAINTENANCE		\$ -	\$10,631			\$ -
TOTAL STREETS		\$ 517,777	\$ 234,186	\$202,622	\$ 248,275	6.0%	\$ 14,089
<u>SANITATION</u>							
10-62-130	EMPLOYEE BENEFITS	\$ 19	\$ -	\$89	\$ -	0.0%	\$ -
10-62-240	SUPPLIES	\$ 4,696	\$ 4,000	\$2,671	\$ 4,000	0.0%	\$ -
10-62-250	EQUIPMENT MAINTENANCE	\$ 821	\$ 1,000		\$ 1,000	0.0%	\$ -
10-62-260	FUEL	\$ 2,308	\$ 1,800	\$3,084	\$ 4,000	122.2%	\$ 2,200
10-62-280	TELEPHONE	\$ 409	\$ 600	\$266	\$ 600	0.0%	\$ -
10-62-311	WASTE PICKUP CHARGES	\$ 280,857	\$ 280,000	\$214,600	\$ 295,000	5.4%	\$ 15,000
10-62-312	RECYCLING PICKUP CHARGES		\$ 50,000	\$1,250	\$ 90,900	100.0%	\$ 40,900
10-62-480	CLOSE LANDFILL		\$ 10,000		\$ 10,000	0.0%	\$ -
TOTAL SANITATION		\$ 289,110	\$ 347,400	\$221,960	\$ 405,500	19.5%	\$ 58,100
<u>BUILDING INSPECTION</u>							
10-68-110	SALARIES AND WAGES	\$ 115,864	\$ 115,241	\$89,697	\$ 117,242	1.8%	\$ 2,000
10-68-130	EMPLOYEE BENEFITS	\$ 62,965	\$ 58,165	\$32,584	\$ 49,409	-15.1%	\$ (8,756)
10-68-140	OVERTIME	\$ 3,447	\$ -		\$ -		
10-68-210	BOOKS, SUBSCRIPTIONS, MEMBERSH		\$ 370	\$245	\$ 2,500	575.7%	\$ 2,130
10-68-230	EDUCATION, TRAVEL & TRAINING	\$ 3,221	\$ 4,700	\$3,562	\$ 4,600	-2.1%	\$ (100)
10-68-240	SUPPLIES	\$ 1,900	\$ 3,000	\$645	\$ 3,000	0.0%	\$ -

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10-68-250	EQUIPMENT MAINT	\$ 867	\$ 1,500	\$202	\$ 750	-50.0%	\$ (750)
10-68-260	FUEL	\$ 3,322	\$ 1,250	\$2,053	\$ 3,000	140.0%	\$ 1,750
10-68-280	TELEPHONE	\$ 1,749	\$ 1,200	\$1,832	\$ 2,800	133.3%	\$ 1,600
10-68-310	PROFESSIONAL & TECHNICAL SVCS	\$ 1,686	\$ 1,500	\$1,155	\$ 1,500	0.0%	\$ -
10-68-740	CAPITAL VEHICLE & EQUIPMENT		\$ -	\$23,722		0.0%	\$ -
TOTAL BUILDING INSPECTION		\$ 195,021	\$ 186,926	\$155,697	\$ 184,801	-1.1%	\$ (2,126)
<u>PARKS</u>							
10-70-110	SALARIES AND WAGES	\$ 32,237	\$ 42,385	\$32,161	\$ 64,135	52.4%	\$ 21,750
10-70-120	SALARIES & WAGES (PART TIME)	\$ 17,267	\$ 20,162	\$6,912	\$ 28,800	42.8%	\$ 8,637
10-70-130	EMPLOYEE BENEFITS	\$ 26,472	\$ 28,720	\$16,943	\$ 35,580	23.9%	\$ 6,860
10-70-140	OVERTIME	\$ 1,165	\$ 1,300	\$940	\$ 1,300	0.0%	\$ -
10-70-220	NOTICES, ORDINANCES & PUBLICATIONS	\$ 142	\$ -	\$212		0.0%	\$ -
10-70-250	EQUIPMENT MAINTENANCE	\$ 4,387	\$ 3,500	\$3,612	\$ 4,000	14.3%	\$ 500
10-70-260	FUEL	\$ 10,848	\$ 12,000	\$4,560	\$ 8,000	-33.3%	\$ (4,000)
10-70-270	UTILITIES	\$ 7,276	\$ 9,000	\$5,597	\$ 9,000	0.0%	\$ -
10-70-280	TELEPHONE	\$ 450	\$ 500	\$454	\$ 600	20.0%	\$ 100
10-70-290	OTHER		\$ 500	\$2,393	\$ 500	0.0%	\$ -
10-70-300	BUILDINGS & GROUNDS MAINTENANC	\$ 13,767	\$ 12,000	\$13,230	\$ 15,000	25.0%	\$ 3,000
10-70-NEW	ARBORIST/TREES/LANDSCAPING				\$ 35,000	100.0%	\$ 35,000
10-70-730	CAPITAL PROJECTS		\$ -	\$141		0.0%	\$ -
10-70-740	CAPITAL VEHICLE & EQUIPE	\$ 5,654	\$ 7,000		\$ 7,000	0.0%	\$ -
TOTAL PARKS		\$ 119,664	\$ 137,068	\$87,156	\$ 208,915	52.8%	\$ 71,847
<u>CEMETERY</u>							
10-77-110	SALARIES AND WAGES	\$ 27,561	\$ 31,009	\$25,084	\$ 23,705	-24.1%	\$ (7,304)
10-77-120	SALARIES & WAGES (PART TIME)	\$ 10,035	\$ 22,880	\$7,382	\$ 22,880	0.0%	\$ -
10-77-130	EMPLOYEE BENEFITS	\$ 15,011	\$ 17,655	\$10,402	\$ 13,738	-22.2%	\$ (3,917)

Santaquin City 2015-2016 Final Budget

Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
10-77-140	OVERTIME	\$ 798	\$ 700	\$439	\$ 700	0.0%	\$ -
10-77-230	EDUCATION, TRAVEL & TRAINING	\$ 980	\$ 500	\$1,424	\$ 500	0.0%	\$ -
10-77-240	SUPPLIES-USE 10-77-300	\$ 245	\$ -	\$271		0.0%	\$ -
10-77-250	EQUIPMENT MAINTENANCE	\$ 392	\$ 1,500	\$212	\$ 1,500	0.0%	\$ -
10-77-260	FUEL	\$ 5,511	\$ 4,500	\$3,160	\$ 4,500	0.0%	\$ -
10-77-270	UTILITIES	\$ 296	\$ 400	\$186	\$ 400	0.0%	\$ -
10-77-280	TELEPHONE	\$ 379	\$ 600	\$266	\$ 600	0.0%	\$ -
10-77-300	BUILDINGS & GROUND MAINTENANCE	\$ 6,652	\$ 3,000	\$1,653	\$ 3,000	0.0%	\$ -
10-77-730	CAPITAL PROJECTS	\$ 417	\$ -			0.0%	\$ -
10-77-740	CAPITAL-VEHICLES & EQUIPMENT	\$ 5,654	\$ 6,500		\$ 6,500	100.0%	\$ -
TOTAL CEMETERY		\$ 73,932	\$ 89,244	\$50,478	\$ 78,022	-12.7%	\$ (11,222)
<u>PLANNING & ZONING</u>							
10-78-110	SALARIES AND WAGES	\$ 108,841	\$ 101,205	\$75,683	\$ 128,471	27.3%	\$ 27,265
10-78-120	SALARIES & WAGES (PART TIME)	\$ 5,214	\$ -	\$9,037	\$ -	0.0%	\$ -
10-78-130	EMPLOYEE BENEFITS	\$ 53,995	\$ 48,924	\$37,463	\$ 63,293	29.4%	\$ 14,369
10-78-140	OVERTIME	\$ 153	\$ -		\$ -	0.0%	\$ -
10-78-210	BOOKS, SUBSCRIPT, & MEMBERSHIP	\$ 4,871	\$ 3,310	\$3,081	\$ 5,150	55.6%	\$ 1,840
10-78-220	NOTICE, ORDINANCES & PUBLICATI	\$ 226	\$ 300	\$78	\$ 300	0.0%	\$ -
10-78-230	EDUCATION, TRAINING & TRAVEL	\$ 11,045	\$ 5,000	\$5,771	\$ 5,300	6.0%	\$ 300
10-78-240	SUPPLIES	\$ 1,165	\$ 950	\$982	\$ 1,200	26.3%	\$ 250
10-78-250	EQUIPMENT MAINT	\$ 155	\$ 200		\$ 200	0.0%	\$ -
10-78-260	FUEL	\$ 369	\$ 300	\$49	\$ 200	-33.3%	\$ (100)
10-78-280	TELEPHONE	\$ 749	\$ 600	\$650	\$ 900	50.0%	\$ 300
10-78-310	PROFESSIONAL & TECHNICAL	\$ 13,394	\$ -		\$ -	100.0%	\$ -
TOTAL PLANNING & ZONING		\$ 200,177	\$ 160,789	\$132,794	\$ 205,013	27.8%	\$ 44,224
<u>TRANSFERS</u>							

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Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
10-90-100	TRANS TO P.S. IMPACT	\$ 118,877	\$ 130,389	\$97,792	\$ 113,574	-12.9%	\$ (16,816)
10-90-200	TRANSFER TO RECREATION FUND	\$ 75,000	\$ 8,177	\$5,250	\$ -	0.0%	\$ (8,177)
10-90-205	TRANSFER TO ROYALTY FUND		\$ 7,200	\$5,400	\$ 4,110		
10-90-300	TRANS TO MUSEUM FUND	\$ 4,730	\$ 4,200	\$3,150	\$ 4,200	0.0%	\$ -
10-90-400	TRANS TO LIBRARY FUND	\$ 70,192	\$ 63,319	\$46,650	\$ 74,292	17.6%	\$ 10,973
10-90-500	TRANSFER TO SENIORS FUND	\$ 25,051	\$ 23,400	\$17,550	\$ 23,565	0.7%	\$ 165
10-90-550	TRANSFER TO COMPUTER CAP FUND	\$ 42,596	\$ 51,500	\$38,625	\$ 54,000	4.9%	\$ 2,500
10-90-600	TRANSFER TO CAPITAL PROJECTS	\$ 114,062	\$ 12,500	\$9,375	\$ 115,287	822.3%	\$ 102,787
10-90-700	TRANS TO CAPITAL VEH & EQUIP	\$ 139,708	\$ 278,460	\$208,845	\$ 353,916	27.1%	\$ 75,456
10-90-800	TRANSFER TO SANTAQUIN DAYS	\$ 7,000	\$ -		\$ -	100.0%	\$ -
10-90-850	CONTRIBUTION TO FUND BALANCE		\$ 169		\$ 14,033	8203.3%	\$ 13,864
10-90-860	TRANSFER TO FIRE DEPARTMENT	\$ 343,703	\$ 204,635	\$151,875	\$ 174,653	-14.8%	\$ (29,983)
10-90-870	TRANSFER TO ROADS SSD	\$ 256,360	\$ 512,500	\$318,142	\$ 533,500	4.1%	\$ 21,000
10-90-NEW	TRANSPORTATION IMPACT FEE FUND	\$ 25,613			\$ 118,412	0.0%	\$ 118,412
TOTAL TRANSFERS		\$ 1,241,101	\$ 1,296,449	\$902,654	\$ 1,583,540	22.5%	\$ 287,091
TOTAL FUND EXPENDITURES		\$ 4,959,685	\$ 4,675,295	\$3,536,271	\$ 5,451,327	16.6%	\$ 776,032
NET REVENUE OVER EXPENDITURES		\$ (465,437)	\$ 142,207	\$92,245	\$ 0		\$ (142,206)
CAPITAL PROJECTS FUND							
REVENUES:							
MISCELLANEOUS REVENUE							
41-38-225	MAIN STREET PROJECT		\$ -	\$56,740	\$ 353,027	100.0%	\$ 353,027
TOTAL MISCELLANEOUS REVENUE		\$ -	\$ -	\$56,740	\$ 353,027	0.0%	\$ -

Santaquin City

2015-2016 Final Budget

Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
CONTRIBUTIONS AND TRANSFERS							
41-39-100	TRANSFER FROM GENERAL FUND	\$ 114,062	\$ 12,500	\$9,375	\$ 115,287	822.3%	\$ 102,787
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 114,062	\$ 12,500	\$9,375	\$ 115,287	822.3%	\$ 102,787
TOTAL FUND REVENUES		\$ 114,062	\$ 12,500	\$66,115	\$ 468,314	3646.5%	\$ 455,814
EXPENDITURES:							
EXPENDITURES							
41-40-400	MAIN STREET/400 EAST PROJECT		\$ -	\$2,867	\$ -		\$ -
41-40-700	NEW PUBLIC WORKS BUILDING		\$ -	\$141	\$ -	100.0%	\$ -
41-40-740	MAIN STREET PROJECT	\$ 8,584	\$ -	\$65,338	\$ -		\$ -
41-40-741	500 EAST MAIN STREET PROJECT		\$ -	\$18,153	\$ 468,314	100.0%	\$ 468,314
41-40-806	ECONOMIC DEVELOPMENT INVESTMENT	\$ 104,477	\$ -		\$ -		
41-40-810	2ND ACCESS TO SUMMIT RIDGE			\$12,462			
TOTAL EXPENDITURES		\$ 113,061	\$ -	\$98,961	\$ 468,314	3746.5%	\$ 468,314
TOTAL FUND EXPENDITURES		\$ 113,061	\$ -	\$98,961	\$ 468,314	3746.5%	\$ 468,314
NET REVENUE OVER EXPENDITURES		\$ 1,001	\$ 12,500	-\$32,846	\$ -	0.0%	\$ (12,500)
CAPITAL VEHICLE AND EQUIPMENT							
REVENUES:							
CONTRIBUTIONS AND TRANSFERS							
42-39-100	TRANS FROM GENERAL FUND	\$ 139,708	\$ 278,460	\$208,845	\$ 353,916	27.1%	\$ 75,456
42-39-200	CONTRIBUTION FROM SURPLUS		\$ 21,771				\$ (21,771)

Santaquin City 2015-2016 Final Budget

Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
42-39-306	LEASE PROCEEDS-CAPITAL LEASES	\$ 506,891	\$ 220,786	\$220,786	\$ 366,000	100.0%	\$ 145,214
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 646,599	\$ 521,017	\$429,631	\$ 719,916	71.4%	\$ 198,898
TOTAL FUND REVENUE		\$ 646,599	\$ 521,017	\$429,631	\$ 719,916	71.4%	\$ 198,898
EXPENDITURES:							
EXPENDITURES							
42-40-771	LEASE PROCEEDS	\$ 506,891	\$ 242,557	\$242,557	\$ 366,000	-100.0%	\$ 123,443
42-40-772	2010 - DUMP TRUCK LEASE (SNOW PLOW)	\$ 10,492	\$ 23,444	\$21,575	\$ 23,444	0.0%	\$ 0
42-40-810	2006 - FIRE TRUCK LEASE (LADDER)	\$ 27,911	\$ 30,883	\$24,204	\$ 24,314	-21.3%	\$ (6,569)
42-40-910	2006 -AMBULANCE LEASE	\$ 7,146	\$ 7,906	\$6,197	\$ 6,217	-21.4%	\$ (1,689)
42-41-010	2012/13 VEHICLE (3) LEASE	\$ 21,704	\$ 24,343	\$22,336	\$ 24,343	0.0%	\$ (0)
42-41-020	2012/13 - EMS DEFIBRILLATOR LEASE	\$ 30,955	\$ 33,427	\$27,856	\$ 33,427	0.0%	\$ 0
42-41-030	2013/14 - VEHICLE (4) LEASE	\$ 29,179	\$ 32,295	\$29,777	\$ 32,295	0.0%	\$ -
42-41-032	2014/15 - FIRE ENGINE		\$ 55,000		\$ 54,500	-0.9%	\$ (500)
42-41-034	2014/15 - VEHICLE (7) LEASE		\$ 71,162	\$34,275	\$ 71,000	-1.0%	\$ (162)
42-41-036	2014/15 - PATROL VEHICLE LEASES		\$ -		\$ 8,258	15.0%	\$ 8,258
42-41-040	2013/14 - VEHICLE (2) LEASE	\$ 5,825		\$5,871	\$ 12,859	100.0%	\$ 12,859
NEW	2015/16 - VEHICLES (5) LEASE				\$ 55,000	100.0%	\$ 55,000
NEW	2015/16 - AMBULANCE REPLACEMENT				\$ 8,258	100.0%	\$ 8,258
42-48-200	DEBT SERVICE-INTEREST	\$ 11,321		\$10,102		0.0%	\$ -
TOTAL FUND EXPENDITURES		\$ 651,424	\$ 521,017	\$424,749	\$ 719,915	71.4%	\$ 198,898
TOTAL FUND EXPENDITURES		\$ 651,424	\$ 521,017	\$424,749	\$ 719,915	71.4%	\$ 198,898
NET REVENUE OVER EXPENDITURES		\$ (4,825)	\$ -	\$4,882	\$ 0	0.0%	\$ 0

Santaquin City

2015-2016 Final Budget

Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
COMPUTER TECHNOLOGY CAPITAL FUND							
REVENUES:							
CONTRIBUTIONS AND TRANSFERS							
43-39-100	TRANS FROM GENERAL FUND	\$ 42,596	\$ 51,500	\$38,625	\$ 54,000	4.9%	\$ 2,500
43-39-110	TRANS FROM WATER FUND	\$ 26,000	\$ 29,333	\$22,000	\$ 30,000	2.3%	\$ 667
43-39-120	TRANS FROM SEWER FUND	\$ 26,000	\$ 29,333	\$22,000	\$ 30,000	2.3%	\$ 667
43-39-130	TRANS FROM PI FUND	\$ 26,000	\$ 29,333	\$22,000	\$ 30,000	2.3%	\$ 667
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 120,596	\$ 139,500	\$104,625	\$ 144,000	3.2%	\$ 4,500
TOTAL FUND REVENUE		\$ 120,596	\$ 139,500	\$104,625	\$ 144,000	3.2%	\$ 4,500
EXPENDITURES:							
EXPENDITURES							
43-40-100	COMPUTER SUPPORT CONTRACT - RMT	\$ 18,051	\$ 22,000	\$21,140	\$ 22,000	0.0%	\$ -
43-40-110	WEBSITE CONTRACT - RMT	\$ 17,840	\$ 19,000	\$12,553	\$ 5,000	-73.7%	\$ (14,000)
43-40-NEW	WEBSITE CONTRACT - PEN & WEB				\$ 10,000	100.0%	\$ 10,000
43-40-200	DESKTOP ROTATION EXPENSE	\$ 3,754	\$ 15,000	\$17,489	\$ 18,300	22.0%	\$ 3,300
43-40-210	LAPTOP ROTATION EXPENSE		\$ 15,000	\$6,732	\$ 15,500	3.3%	\$ 500
43-40-220	SERVERS ROTATION EXPENSE	\$ 5,817	\$ -		\$ 2,500	100.0%	\$ 2,500
43-40-230	MISC EQUIPMENT EXPENSE	\$ 13,009	\$ 10,000	\$4,977	\$ 7,500	-25.0%	\$ (2,500)
43-40-300	COPIER CONTRACTS	\$ 12,951	\$ 14,000	\$9,218	\$ 12,500	-10.7%	\$ (1,500)
43-40-400	PELORUS CONTRACT	\$ 10,651	\$ 12,500	\$7,500	\$ 10,000	-20.0%	\$ (2,500)
43-40-500	SOFTWARE	\$ 10,143	\$ 10,000	\$6,080	\$ 7,500	-25.0%	\$ (2,500)
43-40-NEW	REC1 - SOFTWARE				\$ 3,000	100.0%	\$ 3,000
43-40-NEW	AUTOCAD LICENSES				\$ 3,200	100.0%	\$ 3,200

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Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
43-40-NEW	BUILDING INSPECTION TRACKING SOFTWARE				\$ 9,000	100.0%	\$ 9,000
43-40-600	SPILLMAN - POLICE CONTRACT	\$ 14,434	\$ 15,000	\$14,867	\$ 15,000	0.0%	\$ -
43-40-611	PARLANT TECHNOLOGIES CONTRACT	\$ 12,946	\$ 7,000		\$ 3,000	100.0%	\$ (4,000)
TOTAL FUND EXPENDITURES		\$ 119,596	\$ 139,500	\$100,556	\$ 144,000	3.2%	\$ 4,500
TOTAL FUND EXPENDITURES		\$ 119,596	\$ 139,500	\$100,556	\$ 144,000	3.2%	\$ 4,500
NET REVENUE OVER EXPENDITURES		\$ 1,000	\$ (0)	\$4,068	\$ -	0.0%	\$ 0
WATER FUND - ENTERPRISE FUND							
REVENUES:							
ENTERPRISE REVENUE							
51-37-100	WATER SALES	\$ 779,497	\$ 803,829	\$589,347	\$ 810,000	0.8%	\$ 6,171
51-37-175	WATER METERS	\$ 35,200	\$ 34,000	\$23,500	\$ 34,000	0.0%	\$ -
51-37-200	WATER CONNECTION FEES	\$ 21,750	\$ 21,000	\$14,400	\$ 21,000	0.0%	\$ -
51-37-212	CHLORINE SALES	\$ 3,104	\$ 3,000	\$2,356	\$ 3,000	0.0%	\$ -
51-37-300	PENALTIES & FORFEITURES	\$ 146,658	\$ 150,000	\$109,150	\$ 150,000	0.0%	\$ -
TOTAL ENTERPRISE REVENUE		\$ 986,209	\$ 1,011,829	\$738,753	\$ 1,018,000	0.6%	\$ 6,171
MISCELLANEOUS REVENUE							
51-38-100	INTEREST EARNINGS		\$ 2,500	\$2,467	\$ 3,500	40.0%	\$ 1,000
51-38-150	INTEREST/PTIF IN LIEU OF WATER		\$ 3,200	\$2,104	\$ 3,000	-6.3%	\$ (200)
51-38-200	CONSTRUCTION WATER	\$ 4,950	\$ 5,000	\$3,450	\$ 5,000	0.0%	\$ -
51-38-900	MISCELLANEOUS	\$ 35,514	\$ 10,000	\$9,425	\$ 12,500	25.0%	\$ 2,500
TOTAL MISCELLANEOUS REVENUE		\$ 40,464	\$ 20,700	\$17,445	\$ 24,000	15.9%	\$ 3,300

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Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
CONTRIBUTIONS AND TRANSFERS							
51-39-110	CONTRIBUTIONS FROM SURPLUS		\$ 33,713			0.0%	\$ (33,713)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ -	\$ 33,713	\$0	\$ -	0.0%	\$ (33,713)
TOTAL FUND REVENUE		\$ 1,026,673	\$ 1,066,242	\$756,199	\$ 1,042,000	-2.3%	\$ (24,242)
EXPENDITURES:							
EXPENDITURES							
51-40-110	SALARIES AND WAGES	\$ 109,755	\$ 115,037	\$87,858	\$ 124,820	8.3%	\$ 9,783
51-40-120	SALARIES AND WAGES - PART TIME	\$ 50,404	\$ 37,097	\$27,620	\$ 38,252	3.1%	\$ 1,155
51-40-130	EMPLOYEE BENEFITS	\$ 69,302	\$ 72,452	\$46,208	\$ 66,710	-7.9%	\$ (5,742)
51-40-140	OVERTIME	\$ 3,619	\$ 2,000	\$1,346	\$ 2,000	0.0%	\$ -
51-40-210	BOOKS, SUBSCRIPTIONS & MEMBERS	\$ 6,967	\$ 4,500	\$7,793	\$ 5,500	22.2%	\$ 1,000
51-40-230	EDUCATION, TRAINING & TRAVEL	\$ 1,620	\$ 4,000	\$2,464	\$ 4,000	0.0%	\$ -
51-40-240	SUPPLIES	\$ 96,337	\$ 120,000	\$123,143	\$ 80,000	-33.3%	\$ (40,000)
51-40-250	EQUIPMENT MAINTENANCE	\$ 11,131	\$ 7,000	\$7,197	\$ 8,000	14.3%	\$ 1,000
51-40-253	WATER SHARE ASSESSMENT	\$ 42,473	\$ 35,000	\$44,164	\$ 47,000	34.3%	\$ 12,000
51-40-260	FUEL	\$ 4,193	\$ 6,000	\$3,151	\$ 6,000	0.0%	\$ -
51-40-273	UTILITIES	\$ 60,950	\$ 114,765	\$59,840	\$ 90,000	-21.6%	\$ (24,765)
51-40-280	TELEPHONE	\$ 2,171	\$ 1,300	\$2,137	\$ 3,000	130.8%	\$ 1,700
51-40-310	PROFESSIONAL & TECHNICAL SVCS	\$ 20,196	\$ 7,000	\$27,198	\$ 10,000	42.9%	\$ 3,000
51-40-650	DEPRECIATION	\$ 107,967					\$ -
51-40-750	CAPITAL PROJECTS		\$ 33,713	\$7,593	\$ 20,000	100.0%	\$ (13,713)
51-40-900	TRANSFER TO GENERAL FUNDS		\$ 473,435	\$286,060	\$ 506,718	7.1%	\$ 33,283
51-40-910	TRANSFER TO COMPUTER CAP FUND		\$ 29,333	\$22,000	\$ 30,000	2.3%	\$ 667
51-40-NEW	CONTRIBUTION TO FUND BALANCE		\$ 3,610			0.0%	\$ (3,610)
TOTAL EXPENDITURES		\$ 587,086	\$ 1,066,242	\$755,773	\$ 1,042,000	-2.3%	\$ (24,242)

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Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
TOTAL FUND EXPENDITURES		\$ 587,086	\$ 1,066,242	\$755,773	\$ 1,042,000	-2.3%	\$ (24,242)
NET REVENUE OVER EXPENDITURES		\$ 439,587	\$ (0)	\$426	\$ 0	0.0%	\$ 0
SEWER FUND							
REVENUES:							
<u>ENTERPRISE REVENUE</u>							
52-37-100	USER FEE	\$ 1,300,108	\$ 1,346,430	\$1,011,836	\$ 1,380,000	2.5%	\$ 33,570
52-37-220	SEWER CONNECTION FEES		\$ -	\$750		0.0%	\$ -
52-37-225	LAGOON FARM REVENUE	\$ 8,800	\$ 8,000	\$8,210	\$ 8,000	0.0%	\$ -
TOTAL ENTERPRISE REVENUE		\$ 1,308,908	\$ 1,354,430	\$1,020,796	\$ 1,388,000	2.5%	\$ 33,570
<u>MISCELLANEOUS REVENUE</u>							
52-38-100	INTEREST EARNINGS		\$ 2,000	\$1,182	\$ 1,500	-25.0%	\$ (500)
52-38-820	SEWER DEPT HOME RENTAL	\$ 10,800	\$ 9,600	\$400		-100.0%	\$ (9,600)
52-38-900	MISCELLANEOUS		\$ 500	\$20	\$ 500	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$ 10,800	\$ 12,100	\$1,602	\$ 2,000	-83.5%	\$ (10,100)
<u>CONTRIBUTIONS AND TRANSFERS</u>							
52-38-910	TRANSFER FROM SEWER IMPACT FEE FUND		\$ 168,000	\$126,000	\$ 200,000	19.0%	\$ 32,000
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ -	\$ 168,000	\$126,000	\$ 200,000	19.0%	\$ 32,000
TOTAL FUND REVENUE		\$ 1,319,708	\$ 1,534,530	\$1,148,398	\$ 1,590,000	3.6%	\$ 55,470
EXPENDITURES:							

Santaquin City

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Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
EXPENDITURES							
52-40-110	SALARIES AND WAGES	\$ 150,724	\$ 161,855	\$128,426	\$ 175,921	8.5%	\$ 14,066
52-40-120	SALARIES AND WAGES - PART TIME	\$ 50,404	\$ 34,713	\$25,930	\$ 35,888	3.4%	\$ 1,175
52-40-130	EMPLOYEE BENEFITS	\$ 99,933	\$ 103,433	\$68,759	\$ 95,536	-7.6%	\$ (7,897)
52-40-140	OVERTIME	\$ 8,243	\$ 2,000	\$1,998	\$ 2,000	0.0%	\$ -
52-40-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$ 142	\$ -	\$176	\$ -	0.0%	\$ -
52-40-230	EDUCATION, TRAINING & TRAVEL	\$ 4,045	\$ 2,500	\$1,777	\$ 2,500	0.0%	\$ -
52-40-240	SUPPLIES	\$ 53,230	\$ 28,013	\$23,280	\$ 29,000	3.5%	\$ 987
52-40-250	EQUIPMENT MAINTENANCE	\$ 7,493	\$ 4,000	\$5,391	\$ 6,872	71.8%	\$ 2,872
52-40-260	FUEL	\$ 3,116	\$ 5,000	\$3,941	\$ 5,500	10.0%	\$ 500
52-40-270	UTILITIES	\$ 22,643	\$ 35,000	\$3,922	\$ 5,000	-85.7%	\$ (30,000)
52-40-273	BLOWER BLDG & SHOP	\$ 1,582	\$ -		\$ -	0.0%	\$ -
52-40-280	TELEPHONE	\$ 2,739	\$ 1,734	\$2,627	\$ 3,500	101.8%	\$ 1,766
52-40-300	BUILDING & GROUND MAINTENANCE		\$ -	\$75	\$ -	0.0%	\$ -
52-40-310	PROFESSIONAL & TECHNICAL SVCS	\$ 17,825	\$ 14,000	\$9,841	\$ 14,000	0.0%	\$ -
52-40-325	SEWER LINE CLEANOUT (1/3 of City)	\$ 34,849	\$ 35,000		\$ 35,000	0.0%	\$ -
52-40-335	LAGOON FARM EXPENSE	\$ 8,828	\$ 4,000	\$16,782	\$ 4,000	0.0%	\$ -
52-40-500	WRF - UTILITIES	\$ 68,574	\$ 125,000	\$80,895	\$ 112,000	100.0%	\$ (13,000)
52-40-510	WRF - CHEMICAL SUPPLIES	\$ 16,193	\$ 20,000	\$13,612	\$ 20,000	100.0%	\$ -
52-40-520	WRF - SUPPLIES	\$ 7,193	\$ 5,000	\$4,967	\$ 8,000	100.0%	\$ 3,000
52-40-530	WRF - SOLID WASTE DISPOSAL	\$ 19,724	\$ 20,000	\$21,862	\$ 29,000	100.0%	\$ 9,000
52-40-540	WRF - PERMITS			\$1,000		0.0%	
52-40-620	SUNDRY	\$ 164				0.0%	\$ -
52-40-650	DEPRECIATION	\$ 279,124				0.0%	\$ -
52-40-730	CAPITAL PROJECTS		\$ -	\$100		0.0%	\$ -
52-40-NEW	RESERVE FUND DEPOSITS				\$ 100,016	100.0%	\$ 100,016
52-40-810	DEBT SERVICE - PRINCIPAL		\$ 659,298		\$ 659,298	0.0%	\$ -

Santaquin City

2015-2016 Final Budget

Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
52-40-820	DEBT SERVICE - INTEREST		\$ -	\$7,623		0.0%	\$ -
52-40-NEW	TRANSFER TO COMPUTER CAPITAL				\$ 30,000	102.3%	\$ 30,000
52-40-900	TRANSFER TO GENERAL FUND		\$ 144,635	\$127,900	\$ 216,970	51.2%	\$ 72,335
TOTAL EXPENDITURES		\$ 856,767	\$ 1,405,181	\$550,885	\$ 1,590,000	12.0%	\$ 184,819
TOTAL FUND EXPENDITURES		\$ 856,767	\$ 1,405,181	\$550,885	\$ 1,590,000	12.0%	\$ 184,819
NET REVENUE OVER EXPENDITURES		\$ 462,941	\$ 129,349	\$597,513	\$ 0	39196586.3%	\$ (129,349)
PRESSURIZED IRRIGATION							
REVENUES:							
ENTERPRISE REVENUE							
54-37-100	PI WATER SALES	\$ 621,215	\$ 632,356	\$459,219	\$ 640,000	1.2%	\$ 7,644
54-37-121	PI METER	\$ 39,700	\$ 30,000	\$27,200	\$ 38,000	26.7%	\$ 8,000
54-37-200	PI CONNECTION FEES	\$ 25,300	\$ 20,000	\$17,000	\$ 22,000	10.0%	\$ 2,000
TOTAL ENTERPRISE REVENUE		\$ 686,215	\$ 682,356	\$503,419	\$ 700,000	2.6%	\$ 17,644
CONTRIBUTIONS AND TRANSFERS							
54-38-900	MISCELLANEOUS	\$ 112					
TOTAL CONTRIBUTIONS AND TRANSFERS			\$ -	\$0	\$ -	0.0%	\$ -
TOTAL FUND REVENUE		\$ 686,215	\$ 682,356	\$503,419	\$ 700,000	2.6%	\$ 17,644
EXPENDITURES:							
EXPENDITURES							

Santaquin City

2015-2016 Final Budget

Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
54-40-110	SALARIES AND WAGES		\$ 93,146	\$64,875	\$ 99,329	6.5%	\$ 6,183
54-40-120	SALARIES AND WAGES - PART TIME		\$ 26,892	\$19,633	\$ 27,401	1.9%	\$ 509
54-40-130	EMPLOYEE BENEFITS		\$ 2,000	\$34,742	\$ 52,881	2544.1%	\$ 50,881
54-40-140	OVERTIME		\$ 57,541		\$ 2,000	-96.5%	\$ (55,541)
54-40-240	SUPPLIES	\$ 65,591		\$41,102	\$ 45,000	100.0%	\$ 45,000
54-40-273	UTILITIES	\$ 81,059	\$ -	\$40,147	\$ 53,000	100.0%	\$ 53,000
54-40-320	SUMMIT CREEK MOU AGREEMENT	\$ 3,340	\$ 3,340	\$3,340	\$ 3,340	100.0%	\$ -
54-40-750	CAPITAL PROJECTS			\$400		0.0%	\$ -
54-40-900	TRANSFER TO GENERAL FUNDS	\$ 262,121	\$ 255,255	\$115,762	\$ 254,040	-0.5%	\$ (1,215)
54-40-905	TRANSFER TO COMPUTER CAP FUND	\$ 26,000	\$ 29,333	\$22,000	\$ 30,000	2.3%	\$ 667
54-40-920	TRANS TO WATER IMPACT	\$ 168,532	\$ 214,849	\$161,137	\$ 133,009	-38.1%	\$ (81,840)
TOTAL EXPENDITURES		\$ 459,993	\$ 682,356	\$503,137	\$ 700,000	2.6%	\$ 17,643
TOTAL FUND EXPENDITURES		\$ 459,993	\$ 682,356	\$503,137	\$ 700,000	2.6%	\$ 17,643
NET REVENUE OVER EXPENDITURES		\$ 226,222	\$ (0)	\$283	\$ 0	0.0%	\$ 1
CULINARY WATER IMPACT FEES							
REVENUES:							
MISCELLANEOUS REVENUE							
55-38-800	IMPACT FEES	\$ 215,902	\$ 45,920	\$47,232	\$ 72,160	57.1%	\$ 26,240
55-38-900	TRANS FROM P.I.	\$ 168,532	\$ -			0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$ 384,434	\$ 45,920	\$47,232	\$ 72,160	57.1%	\$ 26,240
TOTAL FUND REVENUE		\$ 384,434	\$ 45,920	\$47,232	\$ 72,160	57.1%	\$ 26,240

Santaquin City 2015-2016 Final Budget

Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
EXPENDITURES:							
EXPENDITURES							
55-40-720	IMPACT FEE	\$ 6,607	\$ 45,920	\$4,565	\$ 42,640	-100.0%	\$ (3,280)
55-40-730	CAPITAL FACILITY PLAN UPDATES	\$ 82,970	\$ -	\$22		0.0%	\$ -
55-40-800	SUMMIT RIDGE REIMBURSEMENT	\$ 75,000	\$ -	\$65,000	\$ 29,520	100.0%	\$ 29,520
55-40-820	DEBT SERVICE - INTEREST	\$ 142,647	\$ -	\$137,437		0.0%	\$ -
55-40-850	DEPRECIATION	\$ 741,106	\$ -			0.0%	\$ -
TOTAL EXPENDITURES		\$ 1,048,330	\$ 45,920	\$207,024	\$ 72,160	57.1%	\$ 26,240
TOTAL FUND EXPENDITURES		\$ 1,048,330	\$ 45,920	\$207,024	\$ 72,160	57.1%	\$ 26,240
NET REVENUE OVER EXPENDITURES		\$ (663,896)	\$ -	-\$159,792	\$ -	-100.0%	\$ -
SEWER IMPACT FEES							
REVENUES:							
MISCELLANEOUS REVENUE							
56-38-100	INTEREST EARNINGS	\$ 3,326	\$ -	\$1,198	\$ 2,000	100.0%	\$ 2,000
56-38-300	USDA GRANT	\$ 3,909,925	\$ -			0.0%	\$ -
56-38-400	WATER QUALITY GRANT	\$ (647,192)	\$ -			0.0%	\$ -
56-38-800	IMPACT FEES	\$ 424,000	\$ 280,000	\$286,125	\$ 440,000	57.1%	\$ 160,000
TOTAL MISCELLANEOUS REVENUE		\$ 3,690,059	\$ 280,000	\$287,323	\$ 442,000	57.9%	\$ 162,000
TOTAL FUND REVENUE		\$ 3,690,059	\$ 280,000	\$287,323	\$ 442,000	57.9%	\$ 162,000
EXPENDITURES:							

Santaquin City 2015-2016 Final Budget

Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
EXPENDITURES							
56-40-100	900 SOUTH SEWER PROJECT	\$ 610	\$ -	\$24,140		0.0%	
56-40-200	SCADA SYSTEM	\$ 378	\$ -			0.0%	\$ -
56-40-720	IMPACT FEE		\$ -	\$24,791		0.0%	
56-40-735	CAPITAL FACILITY PLAN UPDATE			\$15,292		0.0%	
56-40-780	WRF POST CLOSING EXPENDIT	\$ 28,593	\$ -	-\$1,434		0.0%	\$ -
56-40-782	WRF - POST CLS - NON REIMBURSE	\$ 39,771	\$ -	\$2,785		0.0%	\$ -
56-40-800	SUMMIT RIDGE REIMBURSEMENT	\$ 36,000	\$ 12,000	\$31,200	\$ 57,600	380.0%	\$ 45,600
56-40-850	DEPRECIATION	\$ 546,314	\$ -			0.0%	\$ -
56-40-860	DEBT SERVICE INTEREST	\$ 148,834	\$ -	\$137,271		0.0%	\$ -
56-40-NEW	SET ASIDE FOR FUTURE MEMBRAMES				\$ 184,400	100.0%	\$ 184,400
56-40-900	TRANSFER TO OTHER FUNDS	\$ 148,000	\$ 168,000	\$126,000	\$ 200,000	19.0%	\$ 32,000
TOTAL EXPENDITURES		\$ 948,499	\$ 180,000	\$360,045	\$ 442,000	93.6%	\$ 262,000
TOTAL FUND EXPENDITURES		\$ 948,499	\$ 180,000	\$360,045	\$ 442,000	93.6%	\$ 262,000
NET REVENUE OVER EXPENDITURES		\$ 2,741,560	\$ 100,000	-\$72,722	\$ -	0.0%	\$ (100,000)
PARK IMPACT FEES							
REVENUES:							
MISCELLANEOUS REVENUE							
57-38-300	UT CO PARK/REC GRANT	\$ 5,428	\$ -	\$5,491	\$ 5,500	100.0%	\$ 5,500
57-38-400	FIRE WOOD SALES	\$ 80				0.0%	
57-38-800	IMPACT FEES	\$ 280,000	\$ 175,000	\$180,000	\$ 275,000	57.1%	\$ 100,000
TOTAL MISCELLANEOUS REVENUE		\$ 285,508	\$ 175,000	\$185,491	\$ 280,500	60.3%	\$ 105,500

Santaquin City 2015-2016 Final Budget

Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
TOTAL FUND REVENUE		\$ 285,508	\$ 175,000	\$185,491	\$ 280,500	60.3%	\$ 105,500
EXPENDITURES:							
<u>EXPENDITURES</u>							
57-40-300	UT CO PARK/REC GRANT		\$ -		\$ 5,500	100.0%	\$ 5,500
57-40-720	IMPACT FEE	\$ 18,506	\$ -	\$7,161	\$ 220,000	100.0%	\$ 220,000
57-40-730	CAPITAL FACILTY PLAN UPDATE		\$ -		\$ 55,000	100.0%	\$ 55,000
57-40-740	AHLIN POND PARK IMPROVEMENT	\$ 7,873		\$41,351			
TOTAL EXPENDITURES		\$ 108,191	\$ -	\$48,821	\$ 280,500	100.0%	\$ 280,500
TOTAL FUND EXPENDITURES		\$ 108,191	\$ -	\$48,821	\$ 280,500	100.0%	\$ 280,500
NET REVENUE OVER EXPENDITURES		\$ 177,317	\$ 175,000	\$136,670	\$ -	-100.0%	\$ (175,000)
PUBLIC SAFETY IMPACT FEES							
REVENUES:							
<u>MISCELLANEOUS REVENUE</u>							
58-38-100	INTEREST EARNED						
58-38-200	TRANS FROM G.F.	\$ 118,877	\$ 130,389	\$97,792	\$ 113,574	-12.9%	\$ (16,816)
58-38-800	IMPACT FEES	\$ 43,167	\$ 29,429	\$30,269	\$ 46,244	57.1%	\$ 16,815
TOTAL MISCELLANEOUS REVENUE		\$ 162,044	\$ 159,818	\$128,061	\$ 159,818	0.0%	\$ (1)
TOTAL FUND REVENUE		\$ 162,044	\$ 159,818	\$128,061	\$ 159,818	0.0%	\$ (1)

Santaquin City

2015-2016 Final Budget

Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
EXPENDITURES:							
<u>EXPENDITURES</u>							
58-40-100	PUBLIC SAFETY PAYMENT	\$ 143,000	\$ 159,818	\$150,000	\$ 159,818	0.0%	\$ (1)
58-40-150	DEBT SERVICE INTEREST	\$ 18,044	\$ -	\$11,818		0.0%	\$ -
TOTAL EXPENDITURES		\$ 161,044	\$ 159,818	\$161,818	\$ 159,818	0.0%	\$ (1)
TOTAL FUND EXPENDITURES		\$ 161,044	\$ 159,818	\$161,818	\$ 159,818	0.0%	\$ (1)
NET REVENUE OVER EXPENDITURES		\$ 1,000	\$ -	-\$33,757	\$ -	0.0%	\$ -
TRANSPORTATION IMPACT FEES							
REVENUES:							
<u>MISCELLANEOUS REVENUE</u>							
59-38-200	TRANS FROM G.F.	\$ 25,613			\$ 118,412		
59-38-NEW	IMPACT FEES				\$ 70,784		
TOTAL MISCELLANEOUS REVENUE		\$ 25,613	\$ -	\$0	\$ 189,196	100.0%	\$ 189,196
TOTAL FUND REVENUE		\$ 25,613	\$ -	\$0	\$ 189,196	144.1%	\$ 189,196
EXPENDITURES:							
<u>EXPENDITURES</u>							
59-40-NEW	IMPACT FEE					0.0%	
59-40-NEW	DESIGN OF SUMMIT RIDGE 2ND ACCESS				\$ 150,000	100.0%	\$ 150,000

Santaquin City

2015-2016 Final Budget

Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
59-40-730	CAPITAL FACILITY PLAN UPDATE	\$ 24,613	\$ -	\$39,196		100.0%	\$ -
59-40-NEW	REPAYMENT OF LOAN FROM GF				\$ 39,196	100.0%	\$ 39,196
TOTAL EXPENDITURES		\$ 24,613	\$ -	\$39,196	\$ 189,196	100.0%	\$ 189,196
TOTAL FUND EXPENDITURES		\$ 24,613	\$ -	\$39,196	\$ 189,196	100.0%	\$ 189,196
NET REVENUE OVER EXPENDITURES		\$ 1,000	\$ -	-\$39,196	\$ -	0.0%	\$ -
PRESSURIZED IRRIGATION WATER IMPACT FEES							
REVENUES:							
MISCELLANEOUS REVENUE							
60-38-800	IMPACT FEES	\$ 82,044	\$ 237,160	\$197,487	\$ 319,000	34.5%	\$ 81,840
60-38-900	TRANS FROM P.I.		\$ 214,849	\$161,137	\$ 133,009	-38.1%	\$ (81,840)
TOTAL MISCELLANEOUS REVENUE		\$ 82,044	\$ 452,009	\$358,624	\$ 452,009	0.0%	\$ -
TOTAL FUND REVENUE		\$ 82,044	\$ 452,009	\$358,624	\$ 452,009	0.0%	\$ -
EXPENDITURES:							
EXPENDITURES							
60-40-300	PRESSURIZED IRRIGATION PAYMENT		\$ 452,009		\$ 325,342	-28.0%	\$ (126,667)
60-40-720	IMPACT FEE	\$ 5,592	\$ -	\$11,698		-100.0%	\$ -
60-40-820	DEBT SERVICE - INTEREST		\$ -		\$ 126,667	100.0%	\$ 126,667
TOTAL EXPENDITURES		\$ 5,592	\$ 452,009	\$11,698	\$ 452,009	0.0%	\$ -

Santaquin City 2015-2016 Final Budget

Account Number Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
TOTAL FUND EXPENDITURES	\$ 5,592	\$ 452,009	\$11,698	\$ 452,009	0.0%	\$ -
NET REVENUE OVER EXPENDITURES	\$ 76,451	\$ -	\$346,926	\$ -	-100.0%	\$ -
RECREATION - SPECIAL REV FUND						
REVENUES:						
INTERGOVERNMENTAL REVENUE						
61-33-100 CELL TOWER LEASE REVENUE	\$ 31,590	\$ 36,500	\$32,722	\$ 46,400	27.1%	\$ 9,900
TOTAL INTERGOVERNMENTAL REVENUE	\$ 31,590	\$ 36,500	\$32,722	\$ 46,400	27.1%	\$ 9,900
CHARGES FOR SERVICES						
61-34-100 DANCE CLASS	\$ 3,164	\$ 5,500			-100.0%	\$ (5,500)
61-34-150 PARK RENTAL REVENUE	\$ 1,390	\$ 1,000	\$985	\$ 1,500	50.0%	\$ 500
61-34-200 SNACK SHACK PROCEEDS	\$ 215	\$ -	\$50		0.0%	\$ -
61-34-241 ARTS COUNCIL	\$ 20	\$ -	\$48		0.0%	\$ -
61-34-300 BASEBALL REVENUE	\$ 10,493	\$ 11,000	\$9,567	\$ 11,000	0.0%	\$ -
61-34-310 SOFTBALL REVENUE	\$ 4,261	\$ 7,000	\$5,105	\$ 5,500	-21.4%	\$ (1,500)
61-34-320 TEEBALL REVENUE	\$ 4,533	\$ 4,000	\$3,719	\$ 4,500	12.5%	\$ 500
61-34-400 TUMBLING/GYMNASTICS	\$ 29,217	\$ 20,000	\$28,933	\$ 28,500	42.5%	\$ 8,500
61-34-410 KIDS CAMPS/EVENTS	\$ 4,080	\$ 6,000	\$3,728	\$ 3,500	-41.7%	\$ (2,500)
61-34-430 CRAFT FAIR	\$ 885	\$ 650	\$850		-100.0%	\$ (650)
61-34-450 VOLLEYBALL	\$ 2,263	\$ 1,750	\$2,574	\$ 2,500	42.9%	\$ 750
61-34-460 FUTSAL	\$ 87	\$ 1,500			-100.0%	\$ (1,500)
61-34-480 SMART START	\$ 360	\$ 350			100.0%	\$ (350)
61-34-500 FOOTBALL REGISTRATION	\$ 4,546	\$ 4,000	\$5,242	\$ 4,500	12.5%	\$ 500
61-34-600 ADULT SPORTS	\$ 1,460	\$ 1,800	\$1,760	\$ 1,800	0.0%	\$ -

Santaquin City

2015-2016 Final Budget

Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
61-34-650	WRESTLING	\$ 901	\$ 900	\$1,060	\$ 1,000	11.1%	\$ 100
61-34-660	JR JAZZ	\$ 12,804	\$ 13,000	\$12,172	\$ 12,000	-7.7%	\$ (1,000)
61-34-700	SOCCER REGISTRATION	\$ 9,354	\$ 11,000	\$11,921	\$ 12,000	9.1%	\$ 1,000
61-34-750	TENNIS	\$ 557	\$ 2,000	\$180	\$ 1,000	-50.0%	\$ (1,000)
61-34-800	AEROBICS	\$ 10,160	\$ 10,000	\$3,890	\$ 7,000	-30.0%	\$ (3,000)
61-34-810	KICKBALL	\$ (54)	\$ 600			-100.0%	\$ (600)
61-34-850	NEW PROGRAMS		\$ 1,000		\$ 1,000	0.0%	\$ -
61-38-210	SCHOLARSHIP FUNDRAISING		\$ 500	\$43		100.0%	\$ (500)
TOTAL CHARGES FOR SERVICES		\$ 100,696	\$ 103,550	\$91,826	\$ 97,300	-6.0%	\$ (6,250)
CONTRIBUTIONS AND TRANSFERS							
61-39-100	TRANSFER FROM GENERAL FUND	\$ 75,000	\$ 8,177	\$5,250	\$ -	-100.0%	\$ (8,177)
61-39-300	CONTRIBUTION FROM SURPLUS		\$ 20,000		\$ 20,555	2.8%	\$ 555
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 75,000	\$ 28,177	\$5,250	\$ 20,555	-38.1%	\$ (7,622)
TOTAL FUND REVENUE		\$ 207,286	\$ 168,227	\$129,798	\$ 164,255	-2.5%	\$ (3,972)
EXPENDITURES:							
EXPENDITURES							
61-40-110	SALARIES & WAGES	\$ 76,265	\$ 41,480	\$30,567	\$ 40,213	-3.7%	\$ (1,267)
61-40-120	SALARIES & WAGES (PART TIME)	\$ 46,860	\$ 53,193	\$37,757	\$ 60,561	13.9%	\$ 7,368
61-40-130	EMPLOYEE BENEFITS	\$ 48,327	\$ 31,499	\$24,145	\$ 32,950	4.7%	\$ 1,451
61-40-200	DANCE CLASS	\$ 1,336	\$ 1,250			-100.0%	\$ (1,250)
61-40-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$ 450	\$ 600	\$120	\$ 300	-50.0%	\$ (300)
61-40-230	EDUCATION, TRAINING & TRAVEL	\$ 301	\$ 2,000	\$289	\$ 2,000	0.0%	\$ -
61-40-240	BASEBALL SUPPLIES	\$ 9,908	\$ 6,500	\$393	\$ 6,500	0.0%	\$ -
61-40-241	SOFTBALL SUPPLIES	\$ 2,304	\$ 2,687	\$119	\$ 2,000	-25.6%	\$ (687)

Santaquin City 2015-2016 Final Budget

Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
61-40-242	TEEBALL SUPPLIES	\$ 371	\$ 1,750	\$1,768	\$ 1,750	0.0%	\$ -
61-40-244	ARTS COUNCIL	\$ 29	\$ -	\$143		0.0%	\$ -
61-40-250	EQUIPMENT MAINTENANCE	\$ 663	\$ 1,000	\$326	\$ 1,000	0.0%	\$ -
61-40-255	GYM FLOOR MAINT		\$ 1,500	\$164	\$ 750	-50.0%	\$ (750)
61-40-256	CHANGE NAME TO "REC1 SOFTWARE"		\$ 3,000	\$1,099		100.0%	\$ (3,000)
61-40-260	FUEL	\$ 605	\$ 800	\$122	\$ 500	-37.5%	\$ (300)
61-40-280	TELEPHONE	\$ 1,903	\$ 2,000	\$838	\$ 1,080	-46.0%	\$ (920)
61-40-300	BUILDINGS & GROUNDS MAINTENANCE	\$ 19	\$ -	\$5		0.0%	\$ -
61-40-335	MISC SUPPLIES	\$ 386	\$ 2,178	\$154	\$ 500	-77.0%	\$ (1,678)
61-40-400	TUMBLING/GYMNASTICS	\$ 1,242	\$ 2,000	\$2,187	\$ 2,000	0.0%	\$ -
61-40-410	KIDS CAMPS/EVENTS	\$ 1,645	\$ 2,000	\$498	\$ 750	-62.5%	\$ (1,250)
61-40-430	CRAFT FAIR	\$ 78	\$ 100			-100.0%	\$ (100)
61-40-440	KIDS ON THE MOVE	\$ 30	\$ -			0.0%	\$ -
61-40-450	YOUTH VOLLEYBALL	\$ 556	\$ 350	\$549	\$ 600	71.4%	\$ 250
61-40-460	FUTSAL	\$ 78	\$ 390			-100.0%	\$ (390)
61-40-484	SNACK SHACK FOOD	\$ 512	\$ -			0.0%	\$ -
61-40-600	ART COUNCIL EXPENSES	\$ 25	\$ -			0.0%	\$ -
61-40-610	SOCCER EXPENSE	\$ 5,452	\$ 5,500	\$3,162	\$ 3,500	-36.4%	\$ (2,000)
61-40-630	FLAG FOOTBALL EXPENSE	\$ 846	\$ 1,250	\$1,111	\$ 1,000	-20.0%	\$ (250)
61-40-640	TENNIS	\$ 45	\$ 350		\$ 250	-28.6%	\$ (100)
61-40-650	WRESTLING	\$ 289	\$ 250	\$295	\$ 300	20.0%	\$ 50
61-40-660	JR. JAZZ	\$ 5,892	\$ 3,200	\$549	\$ 3,500	9.4%	\$ 300
61-40-670	ADULT SPORTS	\$ 788	\$ 800	\$1,552	\$ 2,000	150.0%	\$ 1,200
61-40-730	CAPITAL PROJECTS	\$ 497	\$ -			0.0%	\$ -
61-40-800	AEROBICS	\$ 213	\$ 500	\$15	\$ 250	-50.0%	\$ (250)
61-40-810	KICKBALL SUPPLIES		\$ 100			-100.0%	\$ (100)
TOTAL EXPENDITURES		\$ 207,913	\$ 168,227	\$107,927	\$ 164,255	-2.5%	\$ (3,972)

Santaquin City 2015-2016 Final Budget

Account Number Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
TOTAL FUND EXPENDITURES	\$ 207,913	\$ 168,227	\$107,927	\$ 164,255	-2.5%	\$ (3,972)
NET REVENUE OVER EXPENDITURES	\$ (627)	\$ -	\$21,871	\$ 0	0.0%	\$ 0
SANTAQUIN DAYS ENTERPRISE FUND						
REVENUES:						
CHARGES FOR SERVICES						
62-34-205 RODEO REVENUE	\$ 18,907	\$ 20,000	\$17,355	\$ 20,000	0.0%	\$ -
62-34-206 BUCK-A-ROO	\$ 3,055	\$ 2,000	\$3,894	\$ 3,250	62.5%	\$ 1,250
62-34-230 HOME RUN DERBY	\$ 75	\$ 500	\$475	\$ 500	0.0%	\$ -
62-34-235 ATV POKER RUN	\$ 745	\$ -	\$769	\$ 750	100.0%	\$ 750
62-34-245 FUN RUN	\$ 1,560	\$ 1,500	\$915	\$ 1,500	0.0%	\$ -
62-34-248 BOOTH RENTAL	\$ 1,675	\$ 1,000	\$1,338	\$ 1,500	50.0%	\$ 500
62-34-250 PARADE REVENUE	\$ 320	\$ -	\$180	\$ 300	100.0%	\$ -
62-34-256 BABY CONTEST	\$ 408	\$ 400	\$276	\$ 350	-12.5%	\$ (50)
62-34-258 SANTAQUIN DAYS MISCELLANEOUS	\$ 199	\$ 500	\$110	\$ 150	-70.0%	\$ (350)
62-34-259 MOUNTAIN BIKE RACE	\$ 305	\$ 700	\$240	\$ 350	-50.0%	\$ (350)
62-34-260 FAMILY NIGHT	\$ 88	\$ -	\$26	\$ -	0.0%	\$ -
62-34-261 3-POINT SHOOT	\$ -	\$ 100	\$ -	\$ -	-100.0%	\$ (100)
62-34-263 HIPNO HICK	\$ -	\$ 300	\$118	\$ 300	100.0%	\$ -
TOTAL CHARGES FOR SERVICES	\$ 27,337	\$ 27,000	\$25,696	\$ 28,950	7.2%	\$ 1,950
MISCELLANEOUS REVENUE						
62-38-300 FUND RAISER/DRAWING	\$ 0	\$ -	\$4	\$ -	0.0%	\$ -
62-38-900 DONATIONS	\$ 35,150	\$ 21,000	\$11,176	\$ 30,000	42.9%	\$ 9,000
TOTAL MISCELLANEOUS REVENUE	\$ 35,150	\$ 21,000	\$11,180	\$ 30,000	42.9%	\$ 9,000

Santaquin City 2015-2016 Final Budget

Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
CONTRIBUTIONS AND TRANSFERS							
62-39-100	TRANSFER FROM GENERAL FUND	\$ 7,000	\$ -			100.0%	\$ -
62-39-300	CONTRIBUTIONS FROM SURPLUS		\$ -		\$ 2,000	100.0%	\$ 2,000
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 7,000	\$ -	\$0	\$ 2,000	100.0%	\$ 2,000
TOTAL FUND REVENUE		\$ 69,487	\$ 48,000	\$36,876	\$ 60,950	27.0%	\$ 12,950
EXPENDITURES:							
EXPENDITURES							
62-40-110	SALARY FT NEW	\$ 15,043	\$ -		\$ -	0.0%	\$ -
62-40-120	SALARY PT NEW		\$ -		\$ 8,000	100.0%	\$ 8,000
62-40-130	BENEFITS NEW	\$ 6,794	\$ -		\$ 758	100.0%	\$ 758
62-40-200	PROMOS FOR SALE		\$ 500			100.0%	\$ (500)
62-40-206	BUCK-A-ROO	\$ 3,109	\$ 1,500	\$2,105	\$ 1,750	16.7%	\$ 250
62-40-207	RODEO QUEEN CONTEST	\$ 520	\$ -	\$470	\$ 250	0.0%	\$ 250
62-40-220	NOTICES, ORDINANCES, & PUBLICA					0.0%	\$ -
62-40-230	ATV POKER RUN	\$ 342	\$ -	\$1,130	\$ 450	100.0%	\$ 450
62-40-240	SUPPLIES	\$ 120	\$ 500	\$40	\$ 500	100.0%	\$ -
62-40-245	MISC	\$ 2,976	\$ 2,075	\$3,573	\$ 3,000	44.6%	\$ 925
62-40-248	CRAFT FAIR		\$ 100			-100.0%	\$ (100)
62-40-259	MOUNTAIN BIKE RACE	\$ 279	\$ 750	\$615	\$ 600	-20.0%	\$ (150)
62-40-260	RODEO EXPENSE	\$ 19,608	\$ 25,000	\$23,456	\$ 23,000	-8.0%	\$ (2,000)
62-40-270	PERMITS		\$ 200		\$ 200	0.0%	\$ -
62-40-312	HOME RUN DERBY	\$ 351	\$ 500	\$424	\$ 450	-10.0%	\$ (50)
62-40-317	FUN RUN	\$ 1,499	\$ 1,500	\$994	\$ 1,500	0.0%	\$ -
62-40-319	TALENT SHOW		\$ -	\$150	\$ 150	0.0%	\$ 150

Santaquin City 2015-2016 Final Budget

Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
62-40-320	ACTIVITIES IN THE PARK	\$ 150		\$373	\$ 200		
62-40-335	FIREWORKS	\$ 6,000	\$ 6,000	\$6,000	\$ 8,000	33.3%	\$ 2,000
62-40-337	BABY CONTEST	\$ 308	\$ 400	\$218	\$ 250	100.0%	\$ (150)
62-40-338	PARADE EXPENSE	\$ 419	\$ 250	\$68	\$ 250	0.0%	\$ -
62-40-339	CHILDRENS PARADE		\$ 50	\$21	\$ 50	100.0%	\$ -
62-40-340	GEO CACHE		\$ 50		\$ 1,967	100.0%	\$ 1,917
62-40-480	MOVIE IN THE PARK	\$ 2,369	\$ 500	\$1,672		-100.0%	\$ (500)
62-40-483	SPONSORS	\$ 1,456	\$ 1,000	\$2,612	\$ 2,500	100.0%	\$ 1,500
62-40-610	SANTAQUIN DAYS AD BOOKLET	\$ 6,293	\$ 7,125	\$12,129	\$ 7,125	0.0%	\$ -
62-40-750	CAPITAL EXPENDITURES			\$6,982			
TOTAL EXPENDITURES		\$ 45,798	\$ 48,000	\$63,033	\$ 60,950	27.0%	\$ 12,950
TOTAL FUND EXPENDITURES		\$ 45,798	\$ 48,000	\$63,033	\$ 60,950	27.0%	\$ 12,950
NET REVENUE OVER EXPENDITURES		\$ 23,689	\$ -	-\$26,157	\$ 0	0.0%	\$ 0
CHIEFTAIN MUSEUM							
REVENUES:							
INTERGOVERNMENTAL REVENUE							
63-33-100	DONOR BOARD		\$ -	\$1,836		0.0%	\$ -
TOTAL INTERGOVERNMENTAL REVENUE		\$ -	\$ -	\$1,836	\$ -	0.0%	\$ -
CONTRIBUTIONS AND TRANSFERS							
63-39-100	TRANSFER FROM GENERAL FUND	\$ 4,730	\$ 4,200	\$3,150	\$ 4,200	0.0%	\$ -
63-39-300	CONTRIBUTION FROM SURPLUS		\$ 2,000		\$ 2,000		
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 4,730	\$ 6,200	\$3,150	\$ 6,200	0.0%	\$ -

Santaquin City 2015-2016 Final Budget

Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
TOTAL FUND REVENUE		\$ 4,730	\$ 6,200	\$4,986	\$ 6,200	0.0%	\$ -
EXPENDITURES:							
EXPENDITURES							
63-40-120	SALARIES & WAGES (PART TIME)	\$ 3,332	\$ 3,067	\$2,996	\$ 3,123	1.8%	\$ 55
63-40-130	EMPLOYEE BENEFITS	\$ 359	\$ 242	\$285	\$ 243	0.2%	\$ 0
63-40-210	SUBSCRIPTIONS AND MEMBERSHIPS				\$ 125		
63-40-220	NOTICES, ORDINANCES, PUBLICATIONS				\$ 250		
63-40-230	EDUCATIONAL TRAVEL AND TRAINING		\$ 1,000	\$785	\$ 1,200		
63-40-240	SUPPLIES	\$ 330	\$ 390	\$41	\$ 500	28.2%	\$ 110
63-40-310	PROFESSIONAL & TECHNICAL SVCS	\$ 511	\$ 500	\$400	\$ 500	0.0%	\$ -
63-40-484	PROJECT SUPPLIES				\$ 259		
63-40-NEW	COMPUTER EQUIPMENT		\$ 1,000	\$469			
TOTAL EXPENDITURES		\$ 4,532	\$ 6,200	\$4,976	\$ 6,200	0.0%	\$ (0)
TOTAL FUND EXPENDITURES		\$ 4,532	\$ 6,200	\$4,976	\$ 6,200	0.0%	\$ (0)
NET REVENUE OVER EXPENDITURES		\$ 198	\$ 0	\$10	\$ 0	2058.8%	\$ 0
ROYALTY FUND							
REVENUES:							
REVENUE:							
64-38-800	QUEEN FUNDRAISING REVENUE				\$ 1,200	100.0%	\$ 1,200
64-38-950	PAGEANT TICKET SALES		\$ 1,000	-\$150	\$ 1,000	100.0%	\$ 1,000

Santaquin City

2015-2016 Final Budget

Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
64-38-953	PAGEANT AD BOOK SALES		\$ 1,000		\$ 500	100.0%	\$ 500
64-39-100	TRANSFER FROM GENERAL FUND		\$ 7,200	\$5,400	\$ 4,110	100.0%	\$ 4,110
TOTAL INTERGOVERNMENTAL REVENUE			\$ 9,200	\$5,250	\$ 6,810	100.0%	\$ 6,810
EXPENDITURES:							
EXPENDITURES							
64-40-100	FLOAT EXPENSES		\$ 1,000	\$12	\$ 1,000	100%	\$ 1,000
64-40-200	PAGEANT EXPENSES		\$ 2,000	\$194	\$ 1,700	100%	\$ 1,700
60-40-300	MISS SANTAQUIN SCHOLARSHIP		\$ 2,000	-\$25	\$ 2,200	100%	\$ 2,200
60-40-500	OTHER		\$ 4,000	\$28	\$ 200	100%	\$ 200
60-40-600	QUEEN FUND RAISING EXPENSE		\$ -		\$ 500	100%	\$ 500
60-40-800	MISS UTAH ASSOC FEES		\$ -		\$ 710	100%	\$ 710
60-40-805	MISS UTAH PREP EXPENSES		\$ -		\$ 500	100%	\$ 500
TOTAL EXPENDITURES			\$ 9,000	\$209	\$ 6,810	100%	\$ 6,810
NET REVENUE OVER EXPENDITURES		\$ -	\$ 200	\$5,041	\$ -	100.0%	\$ -
LIBRARY FUND							
REVENUES:							
TAXES							
72-31-100	CURRENT PROPERTY TAXES	\$ 52,923	\$ 57,000	\$50,398	\$ 57,000	0.0%	\$ -
TOTAL TAXES		\$ 52,923	\$ 57,000	\$50,398	\$ 57,000	0.0%	\$ -
MISCELLANEOUS REVENUE							

Santaquin City

2015-2016 Final Budget

Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
72-38-200	OTHER GRANT REVENUE		\$ 8,000		\$ 8,000	0.0%	\$ -
72-38-300	LIBRARY BOARD FUND RAISER	\$ 185	\$ -	\$1,020	\$ 1,000	-100.0%	\$ 1,000
72-33-600	LIBRARY CLEF FUNDS	\$ 4,282	\$ -	\$4,406	\$ 4,000	0.0%	\$ 4,000
72-38-800	MISC.-FINES/COPIES/SALES/DONAT	\$ 6,506	\$ 6,500	\$4,193	\$ 6,000	-7.7%	\$ (500)
TOTAL MISCELLANEOUS REVENUE		\$ 10,973	\$ 14,500	\$9,619	\$ 19,000	31.0%	\$ 4,500
<u>CONTRIBUTIONS AND TRANSFERS</u>							
72-39-410	TRANSFER FROM GENERAL FUND	\$ 70,192	\$ 63,319	\$46,650	\$ 74,292	17.6%	\$ 10,973
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 70,192	\$ 63,319	\$46,650	\$ 74,292	17.6%	\$ 10,973
TOTAL FUND REVENUE		\$ 134,088	\$ 134,819	\$106,667	\$ 150,292	11.6%	\$ 15,473
EXPENDITURES:							
<u>EXPENDITURES</u>							
72-40-110	SALARIES AND WAGES	\$ 52,804	\$ 45,913	\$35,113	\$ 51,690	12.6%	\$ 5,777
72-40-120	SALARIE & WAGES (PART TIME)	\$ 34,050	\$ 43,301	\$28,702	\$ 46,127	6.7%	\$ 2,826
72-40-130	EMPLOYEE BENEFITS	\$ 25,937	\$ 24,107	\$18,045	\$ 26,375	9.4%	\$ 2,268
72-40-210	BOOKS, SUBSCRIPTIONS & MEMBERS	\$ 7,696	\$ 8,000	\$7,526	\$ 8,500	6.3%	\$ 500
72-40-230	EDUCATION, TRAINING & TRAVEL	\$ 299	\$ 1,000	\$189	\$ 1,000	0.0%	\$ -
72-40-240	SUPPLIES	\$ 5,721	\$ 3,298	\$1,946	\$ 3,600	9.2%	\$ 302
72-40-600	LIBRARY-CLEF FUNDS	\$ 6,414	\$ -	\$2,621	\$ 4,000	0.0%	\$ 4,000
72-40-720	CAPITAL -BUILDINGS & LAND		\$ -	\$30		0.0%	\$ -
72-40-730	CAPITAL PROJECTS		\$ 1,200	\$823		0.0%	\$ (1,200)
72-40-760	OTHER GRANT EXPENSES	\$ 233	\$ 8,000		\$ 8,000	0.0%	\$ -
72-40-770	LIBRARY BOARD FUND RAISER		\$ -	\$525	\$ 1,000	-100.0%	\$ 1,000
TOTAL EXPENDITURES		\$ 133,154	\$ 134,819	\$95,520	\$ 150,292	11.6%	\$ 15,473

Santaquin City 2015-2016 Final Budget

Account Number Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
TOTAL FUND EXPENDITURES	\$ 133,154	\$ 134,819	\$95,520	\$ 150,292	11.6%	\$ 15,473
NET REVENUE OVER EXPENDITURES	\$ 934	\$ -	\$11,146	\$ 0	0.0%	\$ 0
SENIOR CITIZENS FUND						
REVENUES:						
<u>CHARGES FOR SERVICES</u>						
75-34-000 MEMBERSHIP DUES	\$ 405	\$ 650	\$240	\$ 450	-30.8%	\$ (200)
75-34-300 MEALS	\$ 7,750	\$ 6,000	\$6,412	\$ 7,500	25.0%	\$ 1,500
75-34-400 MOUNTAINLAND ASSOC OF GOVTS	\$ 8,054	\$ 6,500	\$5,814	\$ 7,000	7.7%	\$ 500
TOTAL CHARGES FOR SERVICES	\$ 16,208	\$ 13,150	\$12,466	\$ 14,950	13.7%	\$ 1,800
<u>MISCELLANEOUS REVENUE</u>						
75-38-900 SUNDRY	\$ 127	\$ 500	\$400	\$ 500	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE	\$ 127	\$ 500	\$400	\$ 500	0.0%	\$ -
<u>CONTRIBUTIONS AND TRANSFERS</u>						
75-39-100 TRANSFER FROM GENERAL FUND	\$ 25,051	\$ 23,400	\$17,550	\$ 23,565	0.7%	\$ 165
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 25,051	\$ 23,400	\$17,550	\$ 23,565	0.7%	\$ 165
TOTAL FUND REVENUE	\$ 41,386	\$ 37,050	\$30,416	\$ 39,015	5.3%	\$ 1,965
EXPENDITURES:						
<u>EXPENDITURES</u>						
75-40-120 SALARIES & WAGES (PART TIME)	\$ 23,768	\$ 23,143	\$18,008	\$ 22,537	-2.6%	\$ (606)

Santaquin City 2015-2016 Final Budget

Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
75-40-130	EMPLOYEE BENEFITS	\$ 3,386	\$ 1,828	\$1,416	\$ 1,753	-4.1%	\$ (75)
75-40-200	EDUCATION, TRAVEL, TRAINING		\$ 275		\$ 150	-45.5%	\$ (125)
75-40-210	MEMBERSHIPS	\$ 76				0.0%	\$ -
75-40-240	SUPPLIES	\$ 708	\$ 604	\$229	\$ 600	-0.7%	\$ (4)
75-40-250	EQUIPMENT SUPPLIES & MAINT		\$ 1,200	\$1,334	\$ 1,700	41.7%	\$ 500
75-40-300	BUILDINGS & GROUND MAINTENANCE	\$ 415	\$ -	\$886		0.0%	\$ -
75-40-480	FOOD	\$ 11,676	\$ 10,000	\$10,437	\$ 12,275	22.8%	\$ 2,275
75-40-482	ELDRED FUND EXPENSES	\$ 691	\$ -	-\$691		0.0%	\$ -
TOTAL EXPENDITURES		\$ 40,720	\$ 37,050	\$31,620	\$ 39,015	5.3%	\$ 1,965
TOTAL FUND EXPENDITURES		\$ 40,720	\$ 37,050	\$31,620	\$ 39,015	5.3%	\$ 1,965
NET REVENUE OVER EXPENDITURES		\$ 666	\$ -	-\$1,204	\$ 0	0.0%	\$ 0
FIRE DEPARTMENT FUND							
REVENUES:							
INTERGOVERNMENTAL REVENUE							
10-33-401	SALE OF LIFEPAK 12'S						
10-33-405	EMT STATE GRANT	\$ 12,522	\$ 13,000		\$ 15,000	15.4%	\$ 2,000
10-33-450	FIRE STATE GRANT	\$ 3,711	\$ 13,810	\$15,870	\$ 14,900	7.9%	\$ 1,090
TOTAL INTERGOVERNMENTAL REVENUE		\$ 16,233	\$ 26,810	\$ 15,870	\$ 29,900	11.5%	\$ 3,090
CHARGES FOR SERVICES							
76-34-000	EMS SERVICE (GOSHEN-GENOLA)	\$ 7,148	\$ 7,200	\$34,798	\$ 10,000	38.9%	\$ 2,800
76-34-270	COUNTY FIRE FEES	\$ 4,399	\$ 1,596	\$1,345	\$ 1,500	-6.0%	\$ (96)
76-34-280	E & F RECOVERY (FIRE DEPT)	\$ 31,100	\$ 250		\$ 250	0.0%	\$ -
76-34-290	WILDLAND FIRE REVENUE		\$ 5,000		\$ 3,000	-40.0%	\$ (2,000)

Santaquin City

2015-2016 Final Budget

Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
76-34-300	EMPG GRANT REVENUE			\$3,750		0.0%	\$ -
76-34-900	AMBULANCE FEES	\$ 137,391	\$ 120,000	\$121,379	\$ 170,000	41.7%	\$ 50,000
TOTAL CHARGES FOR SERVICES		\$ 180,038	\$ 134,046	\$ 161,272	\$ 184,750	37.8%	\$ 50,704
MISCELLANEOUS REVENUE							
76-38-100	INTEREST EARNINGS	\$ 527				0.0%	\$ -
76-38-900	MISC REVENUE		\$ 500	\$ 1,415	\$ 500	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$ 527	\$ 500	\$ 1,415	\$ 500	0.0%	\$ -
CONTRIBUTIONS AND TRANSFERS							
76-39-100	TRANSFER FROM GENERAL FUND	\$ 343,703	\$ 204,635	\$ 151,887	\$ 174,653	-14.8%	\$ (29,983)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 343,703	\$ 204,635	\$ 151,887	\$ 174,653	-14.8%	\$ (29,983)
TOTAL FUND REVENUE		\$ 540,500	\$ 365,991	\$ 330,443	\$ 389,803	6.5%	\$ 23,812
EXPENDITURES:							
FIRE PROTECTION							
76-57-120	SALARIES & WAGES (PART TIME)	\$ 266,293	\$ 199,992	\$177,455	\$ 216,984	8.6%	\$ 16,992
76-57-130	EMPLOYEE BENEFITS	\$ 28,061	\$ 16,196	\$18,540	\$ 18,118	11.9%	\$ 1,923
76-57-210	BOOKS, SUBSCRIPTIONS, MEMBER	\$ 13,452	\$ 15,500	\$13,296	\$ 15,500	0.0%	\$ -
76-57-230	FIRE - EDUCATION, TRAINING & TRAVEL	\$ 18,654	\$ 13,835	\$4,659	\$ 13,150	-5.0%	\$ (685)
76-57-235	EMS - EDUCATION, TRAINING & TRAVEL		\$ 14,350	\$3,060	\$ 14,400	0.3%	\$ 50
76-57-240	FIRE-SUPPLIES	\$ 32,515	\$ 14,400	\$25,972	\$ 16,850	17.0%	\$ 2,450
76-57-242	EMS-SUPPLIES	\$ 22,489	\$ 28,000	\$17,736	\$ 28,000	0.0%	\$ -
76-57-244	UNIFORMS		\$ 1,000	\$1,467	\$ 1,250	25.0%	\$ 250
76-57-246	EMERGENCY MANAGEMENT		\$ 600	-\$376	\$ 2,500	316.7%	\$ 1,900
76-57-250	FIRE - EQUIPMENT MAINTENANCE	\$ 18,270	\$ 14,822	\$17,416	\$ 19,350	30.5%	\$ 4,528

Santaquin City

2015-2016 Final Budget

Account Number	Description	Actuals (2013-2014)	Revised Budget (2014-2015)	Actual Thru 3/31/2015 (2014-2015) 75% of Yr.	Projected Budget (2015-2016)	%Chg.	\$ Chg.
76-57-260	FUEL	\$ 6,323	\$ 5,187	\$3,693	\$ 5,200	0.3%	\$ 13
76-57-280	TELEPHONE	\$ 1,656	\$ 2,000	\$947	\$ 2,000	0.0%	\$ -
76-57-620	MEDICAL SERVICES (DRUG/SHOTS)	\$ 443	\$ 1,000	\$362	\$ 1,000	0.0%	\$ -
76-57-700	WILDLAND EXPENDITURES		\$ 5,000	\$1,248	\$ 3,000	-40.0%	\$ (2,000)
76-57-702	WILDLAND PPE/GRANT		\$ 13,810	\$10,349	\$ 14,900	7.9%	\$ 1,090
76-57-740	FIRE - CAPITAL-VEHICLES & EQUIPMENT	\$ 68,412	\$ 5,000	\$8,000	\$ 2,600	-48.0%	\$ (2,400)
76-57-742	EMS - CAPITAL-VEHICLES & EQUIPMENT	\$ 23,604	\$ 13,000	\$1,911	\$ 15,000	15.4%	\$ 2,000
76-57-750	CAPTIAL PROJECTS		\$ 2,300	\$1,521		-100.0%	\$ (2,300)
TOTAL FIRE PROTECTION		\$ 500,171	\$ 365,991	\$ 307,258	\$ 389,802	6.5%	\$ 23,811
TOTAL FUND EXPENDITURES		\$ 500,481	\$ 365,991	\$ 307,258	\$ 389,802	6.5%	\$ 23,811
NET REVENUE OVER EXPENDITURES		\$ 40,019	\$ -	\$ 23,185	\$ 0	0.0%	\$ 0

RESOLUTION No. 05-05-2015

A RESOLUTION ESTABLISHING THE FEE SCHEDULE FOR SANTAQUIN CITY

WHEREAS, the governing body of the City of Santaquin, Utah, acknowledges that the fees required of various developers, subdividers, property owners, and citizenry of the city necessitate period review; and

WHEREAS, review of these fees has been found to be warranted in certain areas as they have gone without update or alteration for an extended period of time; and

WHEREAS, the City Council of Santaquin desires to make adjustments where necessary to the Santaquin City Fee Schedule in order to ensure proper and adequate service to the citizens of Santaquin;

NOW THEREFORE, BE IT RESOLVED by the City Council of Santaquin, Utah, that the following fees shall be established for various development projects and services rendered by employees and volunteers of the City, and shall be collected by the City Recorder at the submittal of an application or request for action for which the fee has been designated herein:



FEE SCHEDULE

May 6, 2015

A. The fees charged by the City for services rendered to the community shall be as follows:

Development

- Annexation Application¹⁰
 - 4.99 acres or less - \$400.00
 - 5.00 acres or more - \$400 + \$65 per acre over 5.00
- Concept Review - \$400.00
- Subdivisions
 - Preliminary (up to 2 reviews)
 - Core Area Infill (1-10 Lots) - \$1000 x (# of lots)^{0.500}
 - 1-10 lot Subdivision - \$1,600 x (# of lots)^{0.385}
 - 11-100 lot Subdivision - \$2,075 x (# of lots)^{0.273}
 - 100+ lot Subdivision - \$4,025 x (# of lots)^{0.130}
 - Final (up to 2 reviews)
 - Core Area Infill (1-10 Lots) - \$1000 x (# of lots)^{0.400}
 - 1-10 lot Subdivision - \$1,500 x (# of lots)^{0.327}
 - 11-100 lot Subdivision - \$2,300 x (# of lots)^{0.148}
 - 100+ lot Subdivision - \$3,325 x (# of lots)^{0.068}
 - Additional DRC / Modified Final Plat Review – Varies (based on staff time spent & current hourly rates)
 - Lot Line Adjustment Review - \$150.00
 - Recording Fees - According to Utah County fee schedule. (Checks made out to Utah County Recorder's Office)
 - Plat approval extension request - \$200.00
 - Condominium Plat Review - \$1,000
- Site Plan Review (two reviews)
 - Commercial & Industrial Development Applications
 - Site Plan Review - \$600
 - Multi Family Residential Site Plan Review - \$600
 - Additional Site Plan Reviews Fee - Varies (based on staff time spent & current hourly rates)
- Modified Site Plan Review Fee - Varies (based on staff time spent & current hourly rates) Modified plans include built developments making alterations to site features requiring review by staff. Appeals Authority Application - \$200.00
- Street Vacation⁸ - \$800.00
- Gravel, Sand, Earth Extraction, and Mass Grading Permit Request - \$350.00
- Prepayment of Inspection Costs Fee¹⁷ – 4% of City Engineer's Cost Estimate of Development Bond
- Street Lights
 - General Fees
 - Wire installation - \$100.00 per light (assumes 100 feet of wire to be installed. Differences based on actual installation will be refunded or billed to the developer.
 - Trenching (where none provided) - \$4.00 per ft
 - Local / Collector Streets
 - Lights - \$ 1,795 each
 - Installation - \$850.00 each
 - 6/3 TC Wire – current market price
 - 1½" Conduit– \$2.00 per ft
 - Arterial Streets
 - Lights - \$ 3,866
 - Basic installation - \$1,150.00
 - Installation (UDOT Right-a-way) - \$1,250.00
 - 6/3 TC wire – current market price

- 1½" Conduit– \$2.00 per ft
- Sweeps - \$250.00 each
- Banner Arms - \$53.00
- 120 volt receptacle - \$35.00
- Plant Hanger Rod - \$40.00
- Flag Holder - \$52.00
- Breakaway Hardware (UDOT Street) – \$450.00
- Tunneling for any street light service - \$15.00 per ft
- Strong Box & installation - \$3,100
- 3" pvc Strong Box conduit installation - \$4.00 per ft

Street Signage

- Residential Combo (street/stop sign) - \$550.00 each
- Oversized Combo (street/stop sign) - \$675.00 each
- Street or Stop Sign only - \$450.00 each
- Oversized Street or Stop sign only - \$550.00 each
- Specialty Sign (Spd Limit, Child @ Play, etc.) - \$200.00 each

Zoning

- Rezoning Request - \$400.00
- Agriculture Protection Request - \$300.00
- Conditional Use Permit Request - \$175.00
- Ordinance Text Change Request - \$400.00
- Special Event Permit Request - \$25.00
- Permanent Sign Permit – as per Building fees
- Temporary Sign Permit - \$30.00

Business Licenses

- Initial Commercial License - \$75.00
- Initial Home Occupation License - \$50.00
- Temporary Business License - \$50.00
- Annual Liquor License - \$100.00
- Annual License Renewal Fee - \$35.00
- Renewal Late Fee Penalty¹² – \$20.00

Building

- Permit Tracking Fee - \$70
- Building Permit & Inspection Fees – Determined by Structure
- Plan review deposit – \$500.00 (new construction only -paid up front & applied to 65% plan check fee)
- Plan Check Fee – 65% of building permit fee
- State Building Fee - Equal to 1% of Building Permit Fee
- Water Impact Fee¹⁹

Units of Measure	Equivalency	Impact Fee
Residential		
¾" Meter	1.00	\$656.00
Non-Residential		
¾ Meter	2.00	\$1,311.00
1"	3.34	\$2,190.00
1 ½"	6.66	\$4,366.00
2"	10.66	\$6,988.00
3"	21.34	\$13,990.00
4"	33.34	\$21,856.00
6"	66.66	\$43,699.00
8"	106.66	\$69,922.00

Pressurized Irrigation Impact Fee¹⁸ - \$3388.00

Sewer Impact Fee - \$4,000.00 per residential dwelling or unit
Park/Recreation Impact Fee - \$2,500 per residential dwelling or unit
Transportation Impact Fee – Based on the following Formula:
(ITE Daily Trips/2) x (ITE Primary Trip Factor) x \$135.19

Public Safety Impact Fees

EMS/Fire

Single Family per Unit - \$326.25
Multi-Family per Unit - \$186.22
Commercial per 1,000 s.f. - \$94.46
Commercial Apparatus Fee per 1,000 s.f. - \$.0
Industrial per 1,000 s.f. - \$4.49
Industrial Apparatus Fee per 1,000 s.f. - \$.0

Police

Single Family per Unit - \$94.15
Multi-Family per Unit - \$52.93
Commercial per 1,000 s.f. - \$55.54
Industrial per 1,000 s.f. - \$0.95

Meter Fee (PI or Culinary Water)

¾" service - \$300.00 (not available for PI)
1" service - \$400.00
1½" service - \$670.00
2" service - \$770.00

Pressurized Irrigation Meter Install - \$250.00 per connection

Water Meter Install - \$200.00 per connection

Temporary Construction Water - \$50.00

Lot Identification Sign for new Construction - \$10.00

Installing or Removing Grade Ring - \$50.00

Demolition Permit Fee - \$35.00

Inspection fee - \$50 (for each building inspection over 2 for required permits)

Water for Construction

Project within City boundaries - \$2.50 per 1,000 gallons

Project outside City boundaries - \$5.00 per 1,000 gallons

Water Hydrant Meter Deposit - \$1,000.00¹⁶

Construction in City Right-of-Way⁴

0-2 Years since Resurfacing

Summer Permit Fee - \$2,000.00, plus \$20
Per Square Foot

Winter Permit - Summer Permit Fee + \$500.00

2-5 Years since Resurfacing

Summer Permit Fee - \$1,500.00, plus \$15
Per Square Foot

Winter Permit - Summer Permit Fee + \$500.00

5+ Years since Resurfacing

Summer Permit Fee - \$1,000.00, plus \$10
Per Square Foot

Winter Permit - Summer Permit Fee + \$500.00

Water Rates with or without PI Available²¹

Base Rate¹³ - \$18.27 per month

0 – 4,000 gallons - \$0.54 per thousand gallons

4,001 – 8,000 gallons - \$0.80 per thousand gallons

8,001 – 12,000 gallons - \$1.07 per thousand gallons

12,001 + gallons - \$1.98 per thousand gallons

Pressurized Irrigation Rates²¹

Base Rate¹³ per month - \$13.57 (1")

\$20.99 (1.5" or larger)

Usage Rate per 1,000 gallons - \$.69 per thousand gallons

1 1/2" meter - \$650.00

2" meter - \$750.00

Separate MXU - \$170.00

Sewer Rates²¹

Base Rate¹³ - \$37.44 per month

Per 1000 gallons - \$0.75 (based on actual usage)

Utilities

Account Setup - \$25.00.

Customer Deposit¹⁴ - \$150.00

Past Due Tag - \$25.00

Disconnection/Lockout Service - \$150.00

Reconnection Fee - \$75.00

Addressing Services - \$0.70

Unpaid Utility Account Balances will be assessed 10% per month

Utility Service Order (service disconnected & reconnected for repairs, move meter, etc) - \$75.00

Waste Removal

Monthly Rates¹³ \$12.97 per container

Recycling Rates¹³ \$5.15 per container

Non-Resident – Services provided by private contractor

Commercial – Services provided by private contractor

Landfill Rates

Contractors Disposing of Construction Site Materials

6-wheeled vehicle - \$60.00 per load

10-wheeled vehicle - \$80.00 per load

Larger than 10-wheeled vehicle - \$160.00 per load

Cemetery²⁰

Plot Sales

Resident - \$500.00 per plot¹

Non-Resident - \$1,000.00 per plot¹

½ – Size or Infant Locations³

Resident - \$250.00

Non-Resident - \$500.00

¼ – Size or Cremation Locations

Resident - \$200.00

Non-Resident - \$400.00

Opening and Closing Fees

Resident

Single Depth - \$350.00

Double Depth 1st Burial - \$700.00

2nd Burial - \$350.00

Non-Resident

Single Depth - \$700.00

Double Depth - 1st Burial - \$1,400.00

2nd Burial - \$700.00

Infant³

Resident - \$200.00

Non-Resident - \$400.00

Cremation³

Resident - \$150.00

Non-Resident - \$300.00

Weekend, Holiday or After Hours in addition to the Opening and Closing Fees

Full Size - \$200.00

Infant - \$100.00

Cremation - \$100.00

Disinterment²

Resident - \$1,200.00 minimum

Infant - \$800.00 minimum

Cremation - \$400.00 minimum
Non-Resident - \$1,200.00 minimum
Infant - \$800.00 minimum
Cremation - \$400.00 minimum
Less than 8 hour notice - \$50.00 additional
Burial Right Transfers & Duplicate Copies - \$15.00
Removal & Resetting of a Headstone to Accommodate an
Opening or Closing - \$100.00
If Cemetery is not vacated by 4:00 pm an additional
charge of \$50.00 will be charged

Animal Licensing

Licensing Fees shall follow the current South Utah Valley
Animal Shelter Fee Schedule

Miscellaneous Fees

Return Check Fee - Maximum allowed by law
Notary Fees

First Document - \$5.00
Each Additional Document - \$1.00

Checks for services must be made for the amount of
purchase/fee only. No change will be given.
Cashier will not accept more the \$10.00 in change per
transaction.

Facility Rental⁵

East Side Park Pavilion

Squash Head Park Pavilion

Residents - \$25.00 per day time slot

Non-Resident - \$50.00 per day time slot

Time slots are 7a.m. to 2 p.m. and 3 p.m. to 10 p.m. are day
.ne slots)

Sunset Trails Park Large Pavilion

Residents - \$30.00 per day time slot

Non-Resident - \$60.00 per day time slot

(Time slots are 7a.m. to 2 p.m. and 3 p.m. to 10 p.m. are day
time slots)

Centennial Park⁶

Residents - \$50.00 per day time slot

Non-Resident - \$75.00 per day time slot

(Time slots are 7a.m. to 2 p.m. and 3 p.m. to 10 p.m. are day
time slots)

Orchard Cove Park

Residents - \$50.00 per day time slot

Non-Resident - \$75.00 per day time slot

(Time slots are 7a.m. to 2 p.m. and 3 p.m. to 10 p.m. are day
time slots)

Residents - Overnight time slot (10 p.m. to 7 a.m.)

\$100.00 per night includes up to 10 tents and/or trailer
spaces

Non-Residents - Overnight time slot (10 p.m. to 7 a.m.)

\$150.00 per night includes up to 10 tents and/or trailer
spaces

Arena⁹

Single Use

Commercial Use

All Day (7am to dark) - \$200.00

Refundable Security Deposit - \$200.00

Non Resident

All Day (7am to dark) - \$100.00

Refundable Security Deposit - \$100.00

Resident

Half Day (7am to 2pm or 3pm to dark) - \$25.00

All Day (7am to dark) - \$50.00

Refundable Security Deposit - \$100.00

Annual Use - includes 1 day per week during season

Half Day (7am to 2pm or 3pm to dark) - \$500.00

All Day (7am to dark) - \$750.00

Land Lease for cows - \$100 per season

Announcer Stand with sound - \$25.00

Grooming - \$25.00 per "work"

Lighting - \$25.00

Baseball/Softball Fields¹⁵

Field #1, #2, & #3 Baseball Fields

\$15.00 per hour, \$75.00 per day

Callaway Baseball Field

\$20.00 per hour, \$75.00 per day

\$20.00 additional per hour for lighting

Orchard Hills Softball Field

\$15.00 per hour, \$75.00 per day

City Center Soccer Field

\$10.00 per hour (min 2 hour rental)

\$50.00 per day

\$35.00 additional for field paint/prep

Refundable Security Deposit

Police Department GRAMA Requests

Research Fee - \$15.00/hour, minimum 1 hour

Copy of Report - \$5.00 initial report up to 5 pages

\$0.75 per page more than 5

Supplemental Report - \$5.00 additional charge

Accident Form⁷ - \$10.00

Photographs - \$5.00 each photo

Tape Duplication - \$25.00/hour, minimum 1 hour

\$10.00 per VHS tape, client may provide own tape

\$5.00 per cassette tape, client provides own tape

\$10.00 per tape postage & handling

Fingerprints

Santaquin - No Charge

Non-Residents - \$10.00 up to 2 cards

Utah Criminal History Reports - \$25.00 (Santaquin/Genola
Residents only)

Junk Permits

Santaquin - No Charge

Non-Residents - Service no longer available

Copies

Land Use & Development Management Code - \$35.00

Subdivision Code - \$25.00

General Plan - \$2.00 (CD) \$75.00 (Hard Copy)

City Construction Standards & Drawings - \$40.00

Zoning Map (11X17) - \$3.00

Custom Maps - To Be Determined

Official City Maps (up to 36" x 48") - \$15.00

Miscellaneous Copies - \$0.50 per page

Fire/EMS Department

Personnel:

EMT Stand-by \$30.00

Paramedic Stand-by \$37.50

Firefighter Stand-by \$30.00

Fire/EMS Officer Stand-by \$50.00

Chief Officer Stand-by \$75.00

Resources:

Ambulance, EMT \$110.00

Ambulance, Medic \$125.00

Fire/Rescue - UTV \$70.00
 Bicycle - EMS \$40.00
 Motorcycle/ATV \$50.00
 Ladder Truck – Stand-by \$150.00 Response \$245.00
 Engine – Stand-by \$125.00 Response \$238.00
 Rescue/Squad – Stand-by 50.00 Response \$100.00
 Tender – Stand-by \$90.00 Response \$120.00
 Brush Truck (Type 6) – Stand-by \$93.00 Response \$125.00
 Extrication Unit (min) – Stand-by 75.00 Response \$200.00
 Smoke Removal - \$50.00
 Haz Mat Mitigation – Stand-by \$150.00 Response \$200.00
 Confined Space Entry – Stand-by \$150.00 Response \$200.00
 Foam, Class A or B – Current Market Value
 Absorbent – Current Market Value
 Permit Fees:
 Fireworks Sales/Display - \$60.00
 Fuel Storage Installation –
 Above Ground \$50.00
 Below Ground \$250.00
 Fuel Storage Tank Removal –
 Above Ground \$50.00
 Below Ground \$250.00
 LPG Installation Per Site - \$60.00
 Tents/Canopies (>400 sqft) –
 Residential \$25.00
 Commercial \$60.00
 Fire Flow Test (per hydrant) - \$25.00
 False Alarm Response - \$200.00
 Fire Report Copying - \$6.00
 Medical Gas Storage Installation/removal, fixed - \$50.00
 Others Fees as adopted by IFC - \$50.00
 Inspections/Plan Review Fees:
 Special/Follow-up Inspections - \$50.00
 Fire Sprinkler Systems Installation, New/Renovated –

10-100 Heads - \$100.00
 101-200 Heads - \$150.00
 201-300 Heads - \$200.00
 >301 Heads \$250.00 plus .50 per sprinkler head
 Commercial Cooking Fire Suppression System - \$100.00
 Fire Alarm System Installation –
 \$100 < 6,000 Sq Ft
 \$150 > 6,000 Sq Ft
 Paint Booth - \$100.00
 Care Facilities Annual Inspections –
 Exempt Child Care \$20.00
 Daycare/Preschool - \$20.00
 Care Center/Assisted living - \$50.00
 Final Inspections, Commercial \$50.00

GRAMA Requests

Research/compilation Fee - \$28.00 per hour after the first 15 minutes
 Copies - .75 per black/white page
 .50 per pre-printed page
 \$2.50 per color page
 \$3.00 per Certified Copy

Special Events¹¹

Special Events License - \$50.00

Library

Library Cards – Free for Residents
 \$35.00 non-residents
 Fines - \$0.10 per day for over due books
 \$1.00 per day for over due DVD's
 Interlibrary Loan - \$2.50 + extra postage
 Copies/computer print outs - \$0.50 per page

- 1 Cemetery plots which are purchased on an extended pay contract are subject to an additional interest charge of 1.5% monthly or 18% annually.
- 2 Additional disinterment fees could be assessed depending on the location of the grave and will be reviewed on a case by case bases.
- 3 A baby is determined to be a child before their 3rd birthday. Children 3 years of age or older shall be considered adults. All Infant and cremations must have a flush headstone unless using a full size grave.
- 4 All fees for construction in a City right-of-way shall double for work done without a permit or for work commencing prior to a permit being issued.
- 5 Verification of residency is required at the time of reservation/payment.
- 6 Reservations will not be taken for the following year until January 1st. In case of inclement weather, reservation may be rescheduled and deposits may be refunded, however, rental fees are not subject to refunds. Reservations must be canceled at least 2 week prior to the reservation date in order to receive a full refund, reservation fees will not be refunded if cancelled less than 2 weeks prior to the reservation date.
- 7 Only state forms will be copied with requests for accident reports.
- 8 This amount is an estimated amount of actual City costs associated with uncontested proposals. Additional fees may be negotiated and assessed based on applications requiring City staff time beyond that reasonably anticipated for such an application. The City may credit this fee toward an applicant's purchase of vacated street area.
- 9 All scheduling for the arena will be done through the City Recreation Department. The season runs from the first day in April to the last day in September. Annual fees are based on one day per week. If person/organization/group wants to reserve facilities for two day a week, fees would be double, three days; fees would be triple, and so on. Lessee may lease area, not to exceed five-hundred (500) square feet; maximum 15 cattle per pen and no more than two (2) pens may be leased at the facilities. **No other** livestock is permitted. Livestock owners must receive approval for use and location from the city prior to setting up temporary fencing. Livestock owners must provide their own temporary fencing and feed.
- 10 Acreage of properties owned by a government entity are excluded from fee calculations. Existing public roads adjacent to annexation boundaries should be included with such petitions in accordance with City policies and planning purposes. Where non-petitioning properties are more than 30% of the annexing area, those fees which would be required for non-petitioning properties may be deferred for up to one year of the annexation becoming effective under the following requirements:
 1. A bond in a form acceptable to the City is posted for the remainder fees. Such bond shall be forfeited to the City if the remaining fees are not paid within the allowed 12 month time frame.
 2. Petitioners can not receive final approval on a plat until all required annexation fees, including non-petitioned property fees, are paid.
- 11 Any additional Public Safety costs necessary for the event will be assessed to the applicant. If events are held in a public park, appropriate park fees apply.
- 12 Annual renewal fees are due February 1st. If payment is not received by March 1st of the same renewal year the license shall be considered null and void and a new license must be applied for with all associated new licensing fees. Persons operating a business without a renewed and/or current business license shall be subject to all penalties applicable under City and State law.
- 13 Base and Usage rates will be adjusted each January 1st to reflect the Consumer Price Index.
- 14 Deposits may be applied to customer's billings or may be returned when all billings are current.
- 15 City Sponsored activities/sports will have first priority when scheduling of the fields.
- 16 Deposit for Water Hydrant Meter Deposit will be refunded when meter is returned.
- 17 Pre-paid fees will be placed into an escrow account and drawn upon as inspection costs are incurred by the City. If costs for inspections and testing exceed the amount in the escrow account, they will be the responsibility of the developer and paid for prior to receiving final approvals at the end of the development warranty period. At the conclusion of a final walk through and city acceptance of the improvements, the developer may be reimbursed any amount remaining in the escrow account in accordance with reimbursement procedures found in city ordinances.
- 18 One ERU is equivalent to .25 acres of single family development. For all other types of development, the following formula will be utilized Step 1: Divide 10,890 (total sf in .25 acres) by impact fee per ERU (\$3,388)= \$0.31 per sf. Step 2: Multiply irrigable area (sf lot size minus sf of hardscape on lot) by Impact Fee per sf (\$0.31) to arrive at impact fee.
- 19 Per Equivalent Residential Unit: Impact Fee is \$656
- 20 Fees for Cemetery Service not listed on the Consolidated Fee Schedule will be reviewed and charged on a case by case basis.
- 21 Culinary Water, Pressurized Irrigation, and Sewer base and usage rates are double the current rates for unincorporated areas.

B. Furthermore:

1. In addition to the fees listed above, every development within the City boundaries of Santaquin, Utah, shall pay an infrastructure inspection fee according to the following:

a. Subdivision Infrastructure. Prior to the construction of any infrastructure which is approved as a part of a subdivision and is located within the boundaries of the same subdivision, the developer shall provide the City with funds, in an amount equal to 4% of the approved construction estimate for the necessary infrastructure improvements, as a means to defray the costs of inspection of said improvements. All such funds shall be non-refundable and paid in addition to any other bonding or surety requirements. Any shortcomings in the amount of the funds shall be paid in full by the developer prior to final approval of the infrastructure.

b. Off-Site and Other Infrastructure. Prior to the construction of any infrastructure which is: 1) approved as a part of a subdivision but which is not located within the boundaries of the subdivision; or 2) unrelated to an approved subdivision, the developer shall provide the City with funds, in an amount equal to 2% of the approved construction estimate for the necessary infrastructure improvements, as a means to defray the costs of inspection of said improvements. All such funds shall be non-refundable and paid in addition to any other bonding or surety requirements. Any shortcomings in the amount of the funds shall be paid in full by the developer prior to final approval of the infrastructure.

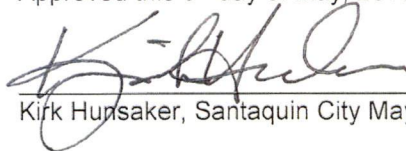
2. Bond or Escrow. The sub divider shall furnish a bond or escrow in the amount of one hundred twenty five percent (125%) of improvement costs with the city recorder, prior to the beginning of any subdivision construction, to assure the proper installation and construction of all required improvements within two (2) years immediately following the approval of the subdivision plat by the city council. Release of such bond or escrow shall be made as per city code (11-11-3).

3. Payment of fees in full shall be the responsibility of the applicant. Payment of fees in full shall be required as a part of all application submittals, as stipulated herein. It shall be the responsibility of the applicant to submit the necessary materials in order to be eligible for review on an agenda of any City reviewing body. Placement on an agenda is not necessarily automatic and verification of the review of the application by the City is **strongly** encouraged.


C. In addition and notwithstanding the above schedule of fees, should the review and processing fees exceed those identified herein, the applicant shall pay **actual costs** as determined and documented by the City Recorder.

This resolution shall be come effective upon passage and shall repeal and supersede any and all resolutions dealing with the same subject.

Approved this 6th day of May, 2015.


Kirk Hunsaker, Santaquin City Mayor

ATTEST:


Susan B. Farnsworth, Santaquin City Recorder



2039 2040 2041 2042 2043 2044 2045 2046 2047 2048

\$126,852 \$126,852 \$126,852 \$126,852 \$126,852 \$126,852 \$126,852 \$126,852 \$126,852 \$126,852

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GLOSSARY

A

ACCOUNTING PERIOD A period of time for which financial records are prepared, (e.g. a month, quarter, or fiscal year)

ACCOUNTING SYSTEM The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

ACCRUAL BASIS The method of accounting under which revenues are recorded when they are earned, whether or not cash is received at the time, and expenditures are recorded when goods and services are received, whether cash disbursements are made at the time or not.

AGENCY FUND A fund which is used to account for assets held by a governmental unit in a trustee capacity or as an agency for individuals, private organizations, other governmental units, and/or other funds.

ALLOT To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

AMORTIZATION The process of decreasing, or accounting for, a lump sum amount to different time periods, particularly for loans and other forms of finance, including related interest or other finance charges.

ASSESSED VALUATION A valuation set upon real estate or other property by a government body for the basis of levying taxes.

AUDIT A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to: ascertain whether financial statements fairly present financial positions and results of operations; test whether transactions have been legally performed; identify areas for possible improvements in accounting practices and procedures; ascertain whether transactions have been recorded accurately and consistently; and, ascertain the stewardship of officials responsible for government resources.

B

BALANCED BUDGET A financial plan of operation in which revenues equal expenditures for the fiscal year. A balanced budget is required of municipalities by the State of Utah.

BALANCE SHEET A statement presenting the financial position of an entity by disclosing the value of its assets, liabilities and equities at a specified date.

SANTAQUIN CITY
2015-2016 APPROVED BUDGET

BASIS OF BUDGETING Basis of budgeting refers to the method used for recognizing revenues and expenditures in the budget. The city uses the modified accrual basis of accounting for budgetary purposes, which is in compliance with Generally Accepted Accounting Principles.

BOND A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate).

BUDGET A plan of financial operation embodying an estimate of proposed means of financing them. Used without a modifier, the term usually indicates a financial plan for a single fiscal year. The term “budget” is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes it designates the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

BUDGET CALENDAR The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

BUDGET DOCUMENT The official written statement prepared by the City Manager and supporting staff which presents the proposed budget to the legislative body.

BUDGET MESSAGE A general discussion of the proposed budget presented in writing as a part of or supplement to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager.

BUDGET RETREAT A meeting scheduled for the Mayor and Council with Administration to discuss important issues to be addressed in the budget. The place of the meeting is at a location away from the city council chamber and usually is at least a half day event.

BUDGETING (APPROPRIATION) The city prepares its budget in conformity with practices prescribed or permitted by the applicable statutes of the State of Utah.

C

CAPITAL ASSETS Assets of significant value having a useful life of several years. Capital assets are also called fixed assets. Santaquin City considers an asset as a capital assets if the value is \$5,000 or more and the useful life is 5 years or more.

CAPITAL BUDGET A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted a part of the complete annual budget which includes both operating and capital outlays. The capital budget should be based on a capital improvement program (CIP).

SANTAQUIN CITY
2015-2016 APPROVED BUDGET

CAPITAL EXPENDITURES Expenditures for the acquisition, construction, or improvement of capital assets as determined by the asset's value and useful life.

CAPITAL IMPROVEMENT PROGRAM (CIP) A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each expenditure.

CAPITAL PROJECT Any improvement or acquisition of major facilities with a useful life of at least five years such as roads, bridges, buildings, or land.

CAPITAL PROJECTS FUND A governmental fund used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

CASH BASIS The method of accounting where revenues and expenditures are recognized as cash is received and disbursed.

CASH FLOW BUDGET A projection of the cash receipts and disbursements anticipated during a given time period. Typically, this projection covers a year and is broken down into separate projections for each month, week and/or day during the year.

CERTIFIED TAX RATE (CTR) A tax rate that will provide the same ad valorem property tax revenue for each taxing entity as was levied for the prior year by the entity, plus new growth, less the amount of increase to locally assessed real property taxable values resulting from factoring reappraisal, or any other adjustments.

CONSUMER PRICE INDEX (CPI) A time series measure of the price level of consumer goods and services published by the U.S. Bureau of Labor Statistics.

COST OF LIVING ALLOWANCE (COLA) A salary adjustment which helps maintain employee's purchasing power. Santaquin City's is based on the annual change to the Consumer Price Index.

D

DEBT SERVICE Payment of interest and repayment of principal to holders of a government's debt instruments.

DEBT SERVICE FUND A governmental fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEMAND A type of measurement category. Demand represents the external factors that demonstrate the needs for the service(s) or program(s), i.e., population, service area, complaints, and waiting lists.

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DEPARTMENT A major unit of organization in the city comprised of subunits called Functional Areas.

DEPRECIATION A decrease or loss in value, as because of age, wear, or market conditions. Used in accounting as an allowance made for a loss in the value of property.

E

EFFECTIVENESS A category of measurement sometimes referred to as quality indicators. Effectiveness examines the degree to which services are responsive to the needs and desires of the customers (both external and internal). These measures tell how well the job is being performed, how well the intent is being fulfilled. Effectiveness encompasses both quality and quantity. Demand and the response to demand are often linked in these measures. These are the most difficult measures to collect and use, because the organization must develop a method of retrieving the information from outside those served.

EFFICIENCY A category of measurement sometimes called productivity. This is often measured in terms of unit costs over time. Sometimes timeliness of responses or reduction in previous delays is used to indicate efficiency. Efficiency refers to the ratio of the quantity of service (tons, gallons, hospital care days, etc.) to the cost in dollars or labor, required to produce the service. An efficiency measure can be either an output or input ratio (e.g., the number of trees trimmed per crew per day) or an input/output ratio (e.g., the dollar cost per permit application).

ENCUMBRANCE Includes obligations in the form of purchase orders, contracts, or other commitments. They cease to be encumbrances when paid, canceled, or when the actual liability is established.

ENCUMBRANCE RE-BUDGETS The balance of un-liquidated purchase commitments brought forward from the previous fiscal year.

ENDING FUND BALANCE Funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending fund balance.

ENTERPRISE FUND A proprietary fund used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

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EXPENDITURES Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

F

FEES Charges for specific services

FINANCIAL POLICY A government's directive with respect to revenues, spending, reserves, and debt management as these relate to government services, programs and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of government budgets and its funding.

FISCAL PERIOD Any period at the end of which a governmental unit determines its financial condition and the results of its operations and closes its books. NOTE: This is usually a year, though not necessarily a calendar year. Santaquin's fiscal year (FY) runs from July 1 to June 30.

FIVE-YEAR FINANCIAL PLAN An estimation of revenues and expenses required by the city to operate for the next five-year period.

FIXED ASSETS Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

FORECAST A prediction of a future outcome based on known and unknown factors.

FRINGE BENEFITS Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is the government's share of costs for social security and the various pension, medical, and life insurance plans.

FULL-COST ACCOUNTING A branch of managerial accounting concerned with accumulating both direct and indirect costs for financial reporting and decision making purposes. By using this accounting technique, the city is able to assess the true cost of providing a service and its associated benefits.

FULL-TIME EQUIVALENT (FTE) One position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees each funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

FUND An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

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FUND BALANCE (EQUITY) The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

FUND POSITIONS A term referring to the number of authorized positions for which funding is included in a given fiscal year's budget.

G

GAAP ADJUSTMENTS Differences arising from the use of a basis of accounting for budgetary purposes that differs from the basis of accounting applicable when reporting on operations in conformity with Generally Accepted Accounting Principles (GAAP). For example, depreciation and amortization in Enterprise Funds are not considered expenses on the budget basis of accounting, but are considered expenses on the GAAP basis.

GENERAL ACCEPTED ACCOUNTING PRINCIPLES (GAAP) Uniform minimum standards of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the rules, conventions, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. The primary authoritative statement on the application of GAAP to state and local governments is the National Council on Governmental Accounting's Statement #1. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from, and much broader than, the objective of business enterprise GAAP financial reports. *NOTE: Although this is a generally accepted definition, it comes from the accounting organization and does not necessarily reflect the best standard. As an example of the problems these standards create under certain conditions, GAAP defines the purchase of some capital equipment as an "investment," but the training of human resources to run that equipment is called an "expense."*

GENERAL FUND A fund that accounts for all financial resources necessary to carry out basic governmental activities of the city that are not accounted for in another fund. The General Fund supports essential city services such as police and fire protection, street maintenance, libraries, and parks and open space maintenance. Revenues to support the General Fund are derived from sources such as property tax, sales tax, franchise fees and service fees.

GENERAL LONG-TERM DEBT Represents any un-matured debt not considered to be a fund liability.

GENERAL OBLIGATION BOND (G.O. BONDS) A municipal backed by the credit and taxing power of the issuing jurisdiction rather than the revenue from a given project. General obligation bonds are issued with belief that a municipality will be able to repay its debt obligation through taxation or revenue from projects. No assets are used as collateral.

GENERAL PLAN The General Plan is a long-range planning document that provides the city a framework for action and the direction in which to focus that action. General Plan Elements are

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areas in which the city has elected to administer and manage the delivery of services to its community.

GENERAL PLAN GOAL A long-term condition or end result that the city will work toward. Broad goals are set to maintain or affect community conditions. Each goal expresses a general and immeasurable value and is tracked by at least one indicator.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) An organization whose mission it is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports. In establishing its standards, the GASB exercises its judgment only after research, due process, and careful deliberation. GASB standards are officially recognized as authoritative by the American Institute of Certified Public Accountants and by many laws and regulations that apply to state and local governments.

GOVERNMENTAL FUND A fund through which most governmental functions typically are recorded and financed and include the General, Special, Revenue, Capital Projects, and Debt Service Funds.

GOALS A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

GRANT A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specific purposes.

I

IMPACT FEES A type of charge for services imposed on new construction in order to support specific new demands on a given service, e.g., transportation, schools, parks and fire protection.

IMPROVEMENT DISTRICTS Consists of property owners desiring improvements to their property. Bonds are issued to finance these improvements, which are repaid by assessments on affected property. Improvement District debt is paid for by a compulsory levy (special assessment) made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

INFRASTRUCTURE A set of interconnected structural elements under the jurisdiction of a municipal government or other local government. Municipal infrastructure typically includes transportation; water, sewer, and storm water drainage systems; and buildings, park and other improvements used to provide services to the local residents and economy.

IN-LIEU PROPERTY TAX Charges to the enterprise funds, which compensates the general fund for the property tax that would have been paid if the utilities were for-profit companies.

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INTERFUND TRANSFER Amounts transferred from one fund to another.

INTERNAL SERVICE FUND A proprietary fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis.

L

LEGISLATIVE ISSUES Major policy decisions made by the city council such as General Plan Sub-Elements, ordinances, and resolutions that require city council action.

M

MANDATE A requirement imposed by a legal act of the federal, state, or local government.

MEASURE A term referring to any one of four different types of measure: a count, a ratio, a percentage, and a dollar amount. Before developing any measure, it is necessary to identify something that can be counted. In order to identify what is to be counted, the event being assessed must be determined, i.e., days spent in the hospital, certificates of occupancy issues, gallons of water treated, etc.

MILL A monetary measure equating to 0.001 of a dollar. When referring to the AD VALOREM TAX, it means that a 1-mill tax is one dollar of tax on \$1,000 of taxable value.

MISSION Defines the primary purpose of the city and is intended to guide all organizational decisions, policies, and activities (internal and external) on a daily basis.

MILL LEVY A levy assessed on property value for collection of tax revenues (also known as "tax rate").

MILEAGE RATE The rate per one thousand dollars of taxable property value which, when multiplied by the taxable value, yields the tax billing for a given parcel.

MINIMUM SERVICE LEVEL (MSL) A term which defines the base outputs which are either legally mandated and/or considered to be the most important set of outputs of an organization. The minimum service level corresponds directly to the purpose or mission of the organization. MSL is the effort, expressed in terms of service and cost, below which it is not realistic or feasible to operate.

MODIFIED ACCRUAL BASIS The modified accrual basis of accounting is a mixture of both cash and accrual basis concepts. All funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Sales taxes are recognized when in the hands of intermediary collecting agencies. All other intergovernmental revenues are recorded as revenue when received. Property tax revenues

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are recognized in the fiscal year for which they are levied. Licenses and permits, charges for services, fines and forfeitures, and other revenues are recorded as revenue when received in cash. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, an exception to this general rule would include principal and interest on general long-term debt which is recognized when due.

N

NET ASSETS A term used to describe the difference between assets and liabilities to show total fund equity of the fund.

NET INCOME Proprietary fund excess of operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.

NON-AD VALOREM ASSESSMENT A fee levied on certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit those properties. The value of the property is not considered when calculating a NON-AD VALOREM ASSESSMENT. Instead, the cost of the facility or the service is allocated proportionately to the benefitted properties in a defined area. It is sometimes referred to as a SPECIAL ASSESSMENT. Generally, this is collected by the Tax Collector's Office on the annual consolidated tax bill like AD VALOREM TAXES.

O

OBJECTIVE A statement specifying achievements to be attained within a prescribed time frame. An objective is exchanged/superseded by another objective at the expiration of the time frame. An objective is directly connected to how the resources of an organization will be used. An objective statement begins with an action verb and includes the quantified statement of the results expected as an outcome of the action.

OPERATING BUDGET Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law; however, annual operating budgets are essential to sound financial management and should be adopted by every government. See BUDGET.

OPERATING REVENUE Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

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ORDINANCE A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

OUTCOME MANAGEMENT A refinement of the Performance Management concept, Outcome Management is structured to place the focus on the end product, not the process. It is defined by high level, core outcomes that determine the service delivery components.

OUTSTANDING DEBT The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

P

PAY-AS-YOU-GO FINANCING Pay-as-you-go financing of improvement projects from current revenues. Such revenues may come from general taxation, fees, charges for services, special funds, or special assessments.

PERFORMANCE BUDGET A budget wherein expenditures are based primarily upon measurable performance of activities.

PERFORMANCE INDICATOR A performance indicator is a measurement designed by a reasoning process to determine whether or not a service objective has been met. It measures the effectiveness of achieving the objective or how well the objective has been accomplished.

PERFORMANCE MEASURE Data collected to determine how effective or efficient a program is in achieving its objectives.

PERSONAL SERVICES Include the salaries and wages paid to employees plus the city's contribution for fringe benefits such as retirement, social security, health, and workers' compensation insurance.

PROGRAM A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the city is responsible. A program differs from a division from the standpoint that cost centers from different departments may make up a program while cost centers from the same department to make up a division.

PROGRAM BUDGET A budget, which allocated money to the functions or activities of a government rather than to specific items of cost or to specific departments.

PROJECT COSTS All of the costs associated with a project. These costs include prior year actual expenditures, current year budgeted expenditures and future year planned expenditures.

PROPERTY TAX Based according to value of property and is used as the source of monies to pay general obligation debt (secondary property tax) and to support the general fund (primary property tax).

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PROPRIETARY FUND A fund used to account for a government's ongoing organizations and activities which are similar to those often found in the private sector and include Enterprise and Internal Service Funds.

R

REBUDGET Carryover. Represents encumbered and committed funds carried forward to the next fiscal year budget.

REFUNDING BOND A procedure whereby an issuer refinances an outstanding bond issue by issuing new bonds. There are generally two major reasons for refunding: (1) to reduce the issuer's interest costs or (2) to remove a burdensome or restrictive covenant imposed by the terms of the bonds being refinanced. The proceeds of the new bonds are either deposited into escrow to pay the debt service on the outstanding obligations when due, or they are used to immediately retire the outstanding obligations. The new obligations are referred to as the refunding bonds and the outstanding obligations being refinanced are referred to as the refunded bonds or the prior issue. (Refinancing)

REPLACEMENT SCHEDULE A schedule used to document information for vehicles and equipment currently used in operations. The information includes description of assets, year of purchase, useful life, amount of original purchase, year to be replaced, and estimated future cost of replacement.

RESERVE FOR INVESTMENT FAIR MARKET VALUE CHANGE The increase or decrease in the unrealized value of the investments held by any sub-fund. While the change in the fair market value of any investment is reflected as revenue (like interest) in the budget, it is important to note that until such time that the investments are sold, this revenue is unrealized and therefore there is no cash to support this revenue. As such, as part of the annual re-appropriation process, entries reserving the inception-to-date "Investment Fair Value Change" are recorded at the sub-fund level. If the Investment Fair Value Change represents a positive gain, the unrealized revenue will result in a higher fund balance, but since there is no cash it is important that this portion of fund balance be included in a restricted reserve to prevent it from being "spent" or appropriated.

RESERVE An account which records a portion of the fund balance which must be segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

RESIDUAL EQUITY A transfer of net assets to another fund when separating a function or service from a combined function or service.

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RESTRICTED REVENUES Funds collected for limited or specific expenditure purposes. These funds are earmarked for specific purpose by requirements within the resource origin, such as: regulations found in bond covenants; grant contracts; local ordinances; donations for a specific purpose; state statute; and federal law or administrative guidelines.

REVENUE The term designates an increase to a fund's assets which does increase a liability (e.g., proceeds from a loan); does represent a repayment of an expenditure already made; does represent a repayment a repayment of an expenditure already made; does represent a cancellation of certain liabilities; and does represent an increase in contributed capital.

REVENUE BONDS Bonds payable from a specific source of revenue, which do not pledge the full faith, and credit of the issuer. Revenue bonds are payable from identified sources of revenue and do not affect the property tax rate. Pledged revenues may be derived from operation of the financed project, grants, excise, or other specified non-property tax.

RETAINED EARNINGS Accumulation of net income closed to the balance sheet at the end of the fiscal year. Also known as net assets and used only in the enterprise funds.

ROLLED-BACK RATE The mileage rate which, when applied to the total amount of taxable value of property (excluding new construction), produces the same amount of tax dollars as the previous year. Calculation of the "rolled-back rate" is governed by Utah Statutes.

S

SELF INSURANCE The retention by an entity of a risk of loss arising out of the ownership of property or from some other cause instead of transferring that risk through the purchase of an insurance policy.

SERVICE LEVELS Describes the present services provided by a city department and/or division within the department.

SPECIAL ASSESSMENT Another name for NON-AD VALOREM ASSESSMENT.

SID See Special Improvement District

SPECIAL IMPROVEMENT DISTRICT A special district created to make improvements, typically to infrastructure, in a given area. Property owners agree among themselves to pay into the district, in return for services which they also agree on. These payments, or assessments, can also be used to pay back debt created from improving the infrastructure for the district.

SPECIAL REVENUE FUND A governmental fund used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes.

STAKEHOLDER Refers to anyone affected by or who has a stake in government.

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This term stakeholder includes, but is not limited to: citizens, customers, elected officials, management, employees, and their representatives (whether unions or other agents) businesses, vendors, other governments, and the media.

STATISTICAL SIGNIFICANCE The numbers have been “crunched” by specific equations and formulas to indicate what chance the suggested relationship between factors happened just because of random chance, or luck, versus whether the suggested relationship could not have occurred by chance and is due to an objective “cause,” or reason. If a relationship is determined to be statistically significant, it is not due to luck.

T

TASK A task is a specific activity that departmental personnel perform to accomplish the results of a service objective. It is the basic cost center of the performance budget. All resources are budgeted and expanded through a task or activity.

TAXABLE VALUE The assessed value of property minus any authorized exemptions (i.e., agricultural, homestead exemption). This value is used to determine the amount of ad valorem tax to be levied. The TAXABLE VALUE is calculated by the Property Appraiser’s Office in compliance with State Law.

TAX ANTICIPATION NOTES Notes issued in anticipation of taxes which are usually retired from taxes collected.

TAX RATE The amount of tax levied for each \$100 of assessed valuation.

TAX RATE LIMIT The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

TAXES Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered such as sewer services.

TENTATIVE BUDGET A preliminary budget created for review of Mayor and Council in the first meeting in May of each year. It is to be available for public inspection 10 days before the final adoption of the budget.

TRANSFERS A term referring to monies moved from one budgetary fund or sub-fund to another. Because of legal or other restrictions, monies collected in one fund may need to be expended in other funds. A transfer is accomplished through Transfers-In (a source of funds) for the recipient fund and an equal Transfer-Out (a use of funds) for the donor fund. When this movement occurs between different funds, it is known as an Inter-fund Transfer. When it

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occurs between the restricted and unrestricted portions of the same fund, it is known as an Intra-fund Transfer.

TREND ANALYSIS Examines changes over time, which provides useful management information such as the city's current financial situation and its future financial capacity to sustain service levels.

TRUST FUNDS Established to administer resources received and held by the city as the trustee or agent for others. Use of these funds facilitates the discharge of responsibility placed upon the city by virtue of law or other similar authority.

TRUTH IN TAXATION PROCESS The process established by the State (see Utah Code Ann 59-2-918 and 59-2-919) of notifying the public and holding a public meeting to discuss a proposed tax rate increase before the final rate is adopted.

U

UDOT An acronym for the Utah Department of Transportation.

UNRESERVED FUND BALANCE The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

UNRESTRICTED REVENUES A term referring to those revenues that can be used for any lawful expenditures supporting a wide variety of functions, or objectives

USER FEES Charges for specific governmental services. These fees cover the cost of providing that service to the user (e.g., building permits, animal licenses, park fees).

W

WORKLOAD A category of measurement. Workload data provides a comparison of how output corresponds to the demand (e.g., people served, transactions processed in certain geographical locations, complaints addressed).

Z

ZERO-BASE BUDGETING (ZBB) A method of detailed budget analysis and justification that combines elements of management by objectives and program evaluation. It is a vehicle to link management and planning to the budget process. ZBB starts with an examination of an agency's basic programs and services by the lowest management level, and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. ZBB is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.

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ACRONYMS

AWWA	American Water Works Association
CDA	Santaquin Community Development and Renewal Agency
CIP	Capital Improvement Program
COG	Utah County Council of Governments
COLA	Cost of Living Allowance
CPI	Consumer Price Index
CTR	Certified Tax Rate
DNR	Utah Department of Natural Resources
FTE	Full Time Equivalent
GAAP	General Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
MAG	Mountainland Association of Governments
MBR	Membrane Bio-Reactor
PTIF	Utah State Treasurer's Public Treasurers' Investment Fund
SID	Special Improvement District
SSD	Santaquin Special Service District for Road Maintenance
UDOT	Utah Department of Transportation
WRF	Santaquin City Water Reclamation Facility (Sewer)