



**RESOLUTION 06-05-2013**  
**ADOPTION OF THE FINAL FY2013/2014 BUDGET**

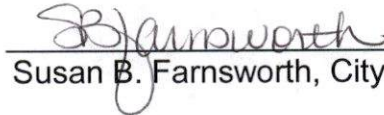
**BE IT HEREBY RESOLVED:**

**SECTION 1:** The attached documents represent the Final Budget for Santaquin City Corporation for the Fiscal Year 2013/2014.

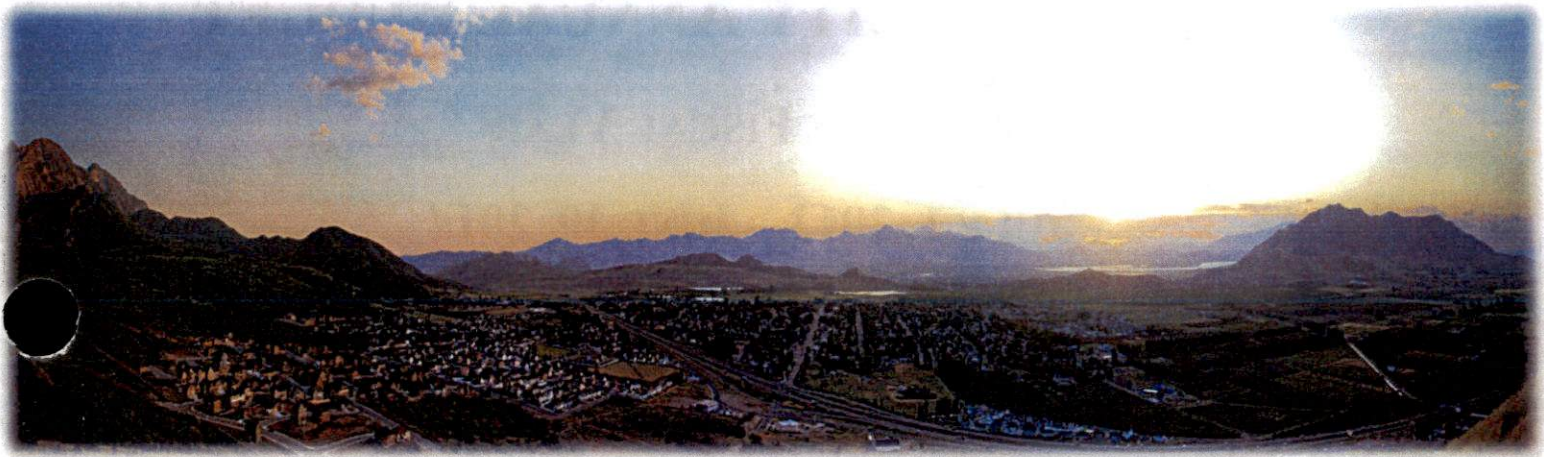
**SECTION 2:** This Resolution shall become effective upon passage.

Approved on this 19 day of June, 2013.

  
James E. DeGraffenried, Mayor

  
Susan B. Farnsworth, City Recorder





# ANNUAL BUDGET

## 2013-2014

275 WEST MAIN STREET  
SANTAQUIN, UTAH  
(801) 754-3211  
[www.santaquin.org](http://www.santaquin.org)

**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**

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**SANTAQUIN CITY ANNUAL BUDGET**

**FOR THE FISCAL YEAR**

**JULY 1, 2013 – JUNE 30, 2014**

**JAMES E. DEGRAFFENRIED**

MAYOR

**JAMES LINFORD**

COUNCIL MEMBER

**RICK STEELE**

COUNCIL MEMBER

**KEITH BROADHEAD**

COUNCIL MEMBER

**MATT CARR**

COUNCIL MEMBER

**KIRK HUNSAKER**

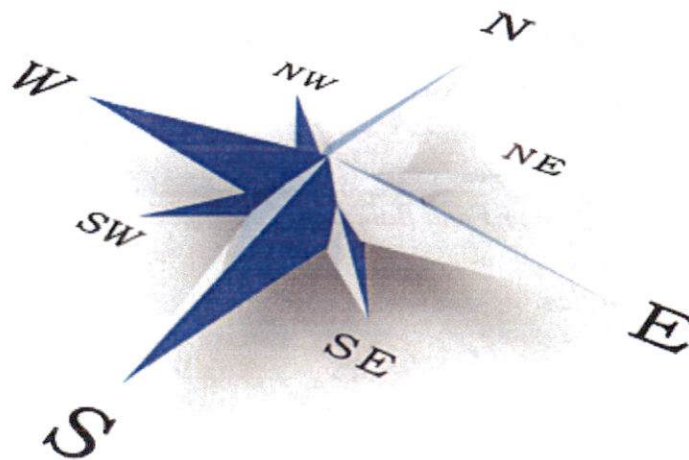
COUNCIL MEMBER

**BENJAMIN A. REEVES**

CITY MANAGER

## MISSION STATEMENT

The mission of Santaquin City 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 insure 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**  
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**Appendix**

- A – Santaquin City Budget – Detail Version
- B – Proposed Consolidated Fee Schedule for July 1, 2013
- C – Debt Service Amortization Schedules
- D – City Council Minutes – Budget Discussions Jan-Jun 2013
- E – Glossary
- F – Acronyms

**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**

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June 19, 2013

To: Mayor James E. DeGraffenried, Santaquin City Council, Citizens of Santaquin

**RE: Budget Message**

It is my pleasure to present the Fiscal Year 2013-2014 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 and aspirations, as well as its projects currently underway.

This budget is a collection of financial data provided by the ongoing operations and future forecasting of the City of Santaquin along with community information provided by Santaquin City's General Plan. Furthermore, the information provided herein draws heavily upon a GFOA award winning budget provided by our neighboring community of Lindon Utah, which was used as a template for the creation of this year's budget.

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 City of Lindon for raising the bar for all Utah County municipalities by providing its community's financial information in a clear and understandable format; a model document worthy of emulation.

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**Benjamin A. Reeves**  
Santaquin City Manager/Treasurer



## SANTAQUIN CITY COMMUNITY PROFILE SECTION

This section of the City's 2013-2014 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**

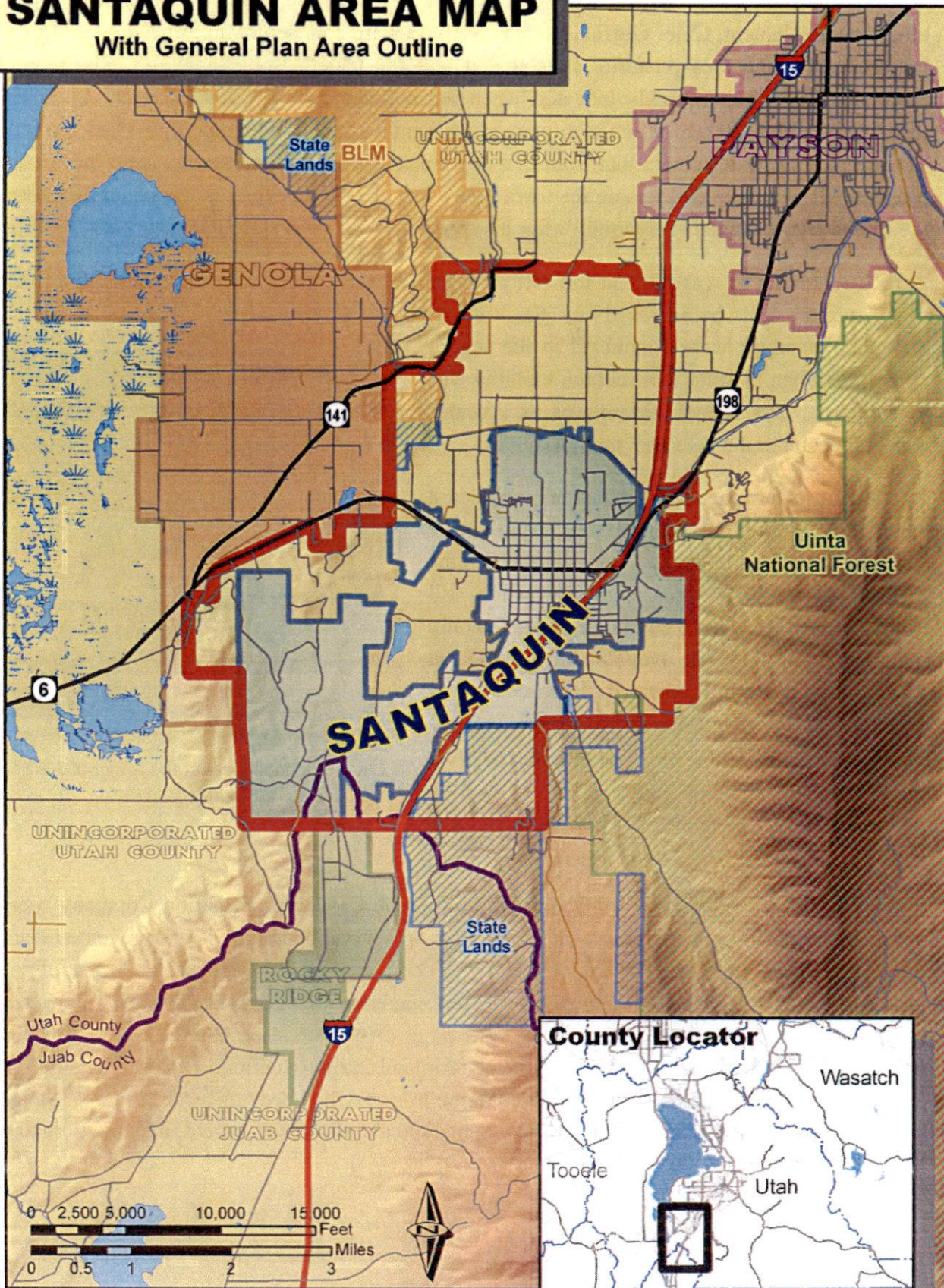
Originally called Summit City because of its location at the summit dividing Utah and Juab valleys, it was settled in late 1851 by pioneers. Abundant groves of trees, access to Summit Creek, and a more temperate bench climate made this an ideal place for a community.

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.

SANTAQUIN CITY  
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**SANTAQUIN AREA MAP**

With General Plan Area Outline



Map Produced By: Santaquin Community Development, December 6, 2006  
Data Sources: Utah AGRC and Santaquin City GIS.

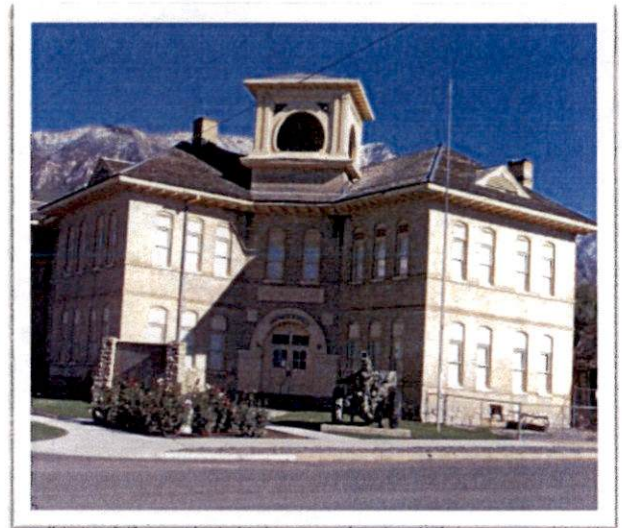
## SANTAQUIN CITY 2013-2014 APPROVED BUDGET

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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 (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 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 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

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.

## SANTAQUIN CITY

### 2013-2014 APPROVED BUDGET

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View of orchards in Santaquin Area

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.

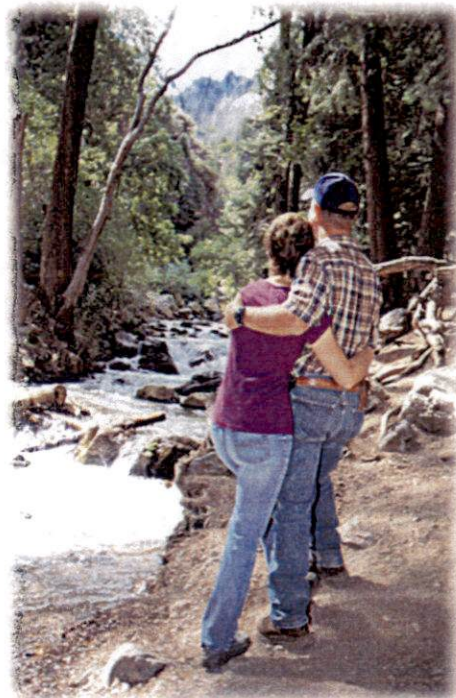
The population of Santaquin has grown from 12 in 1851 to 1,214 in 1950, 1,236 in 1970, 2,386 in 1990, 4,834 in 2000, and 9,128 in 2010. Mountainland Association of Governments projects Santaquin will nearly double in size within the next 10 years as growth in Utah County continues to push south. Potential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

# GENERAL STATISTICS

| GENERAL INFORMATION                  |                    |
|--------------------------------------|--------------------|
| Date of Incorporation                | January 4, 1932    |
| Form of Government                   | Six Member Council |
| Certified Tax Value of the City      | \$246,284,478      |
| Certified Tax Rate of the City       | 0.001853           |
| Total Anticipated Property Tax       | \$461,637          |
| Area of the City (sq. mi.)           | 10.39              |
| Median Household Income              | \$63,075           |
| 10 Year Population Growth Rate       | 88.8%              |
| 2010 Census Population               | 9128               |
| <b><u>Population Composition</u></b> |                    |
| White                                | 85.7%              |
| Hispanic                             | 12.0%              |
| American Indian                      | 0.7%               |
| Black                                | 0.4%               |
| Asian                                | 0.1%               |
| Other                                | 1.1%               |
| <b><u>Gender</u></b>                 |                    |
| Male                                 | 51.6%              |
| Female                               | 48.4%              |
| <b><u>Age</u></b>                    |                    |
| Median Age                           | 23.9               |
| Under 18 Years                       | 42.6%              |
| 18-64 Years                          | 52.3%              |
| 65 and Over                          | 5.1%               |



| POPULATION PROJECTIONS                               |        |
|--|--------|
| Current (2013 est.)                                  | 9,480  |
| 2020   | 17,594 |
| 2030   | 32,075 |
| 2040   | 39,774 |
| 2050   | 46,700 |
| 2060   | 52,900 |
| Total build-out is dependent upon future annexations |        |

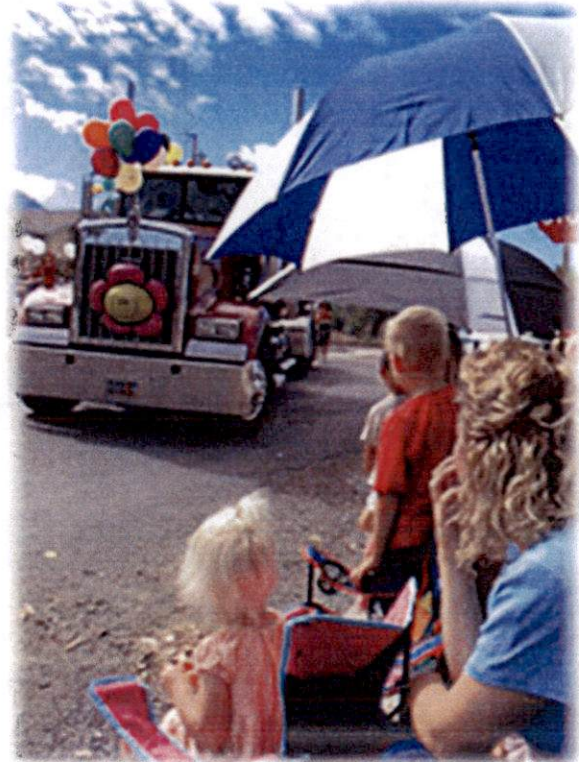
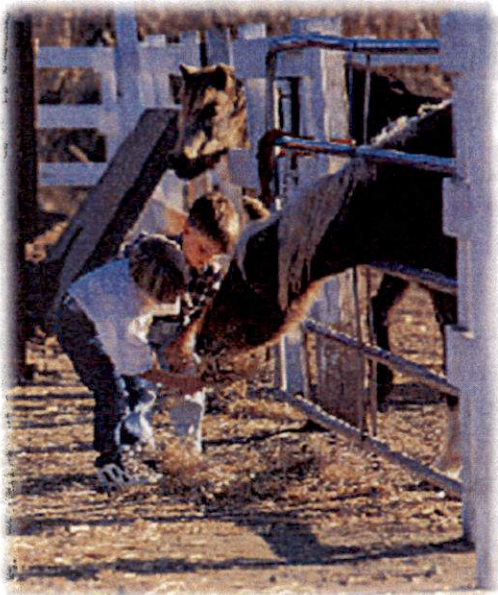


**SANTAQUIN CITY**  
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| <b>RECREATION</b>           |       |
|-----------------------------|-------|
| Parks                       | 11    |
| Park Acreage (developed)    | 40.41 |
| Playgrounds                 | 5     |
| Sports Fields               | 13    |
| Ski Resorts within 45 miles | 9     |
| Lakes within 40 miles       | 6     |
| Community Center            | 1     |

| <b>ENTERTAINMENT &amp; BUSINESSES</b> |     |
|---------------------------------------|-----|
| Parades                               | 3   |
| Rodeos                                | 2   |
| Restaurants                           | 11  |
| Hotels & Motels                       | 0   |
| Total Businesses                      | 184 |



**SANTAQUIN CITY  
2013-2014 APPROVED BUDGET**

| <b>CHURCHES</b>                                 |  |
|---|--|
| 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)             |  |



| <b>HEALTHCARE FACILITIES</b>          |  |
|---------------------------------------|--|
| <b>HOSPITALS WITHIN 25 MILES</b>      |  |
| Mountain View Hospital                |  |
| Utah Valley Regional Medical Center   |  |
| Central Valley Medical Center (Nephi) |  |

| <b>COMMUNITY DEVELOPMENT</b>     |           |
|----------------------------------|-----------|
| <b>BUILDING PERMITS ISSUED</b>   |           |
| <b>2012 CALENDAR YEAR</b>        |           |
| New Building Permits             |           |
| New Residence Single-Family      | 31        |
| New Residence Multi-Family       | 2         |
| New Commercial                   | 2         |
| Other                            | 35        |
| <b>Total Building Department</b> | <b>70</b> |



**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**



| <b>STREETS &amp; TRANSPORTATION</b> |                   |
|-------------------------------------|-------------------|
| Miles of Paved Streets              | 67.52             |
| Number of Street Lights             | 265               |
| Major Highway                       | I-15              |
| Distance to International Airport   | 69.5              |
| Public Transportation               | UTA<br>Bus Routes |

| <b>SEWER SYSTEM</b>                   |                           |
|---------------------------------------|---------------------------|
| Sewer Lines Miles Inspected           | 16.5                      |
| Total Sewer Lines (miles)             | 50                        |
| Number of Man Holes                   | 637                       |
| Sewer Service Connections             | 2544                      |
| Sewer Treatment Location<br>(Current) | Lagoons<br>(West Main St) |
| Sewer Treatment Location<br>(Future)  | MBR<br>(North Center St)  |



| <b>CULINARY WATER</b>     |  |
|---------------------------|--|
| Customer Connections      | 2629                                       |
| Average Daily Consumption | 2.50M gal (indoor)<br>1.27M gal (exterior) |
| Water Main Line (miles)   | 58.63                                      |
| Storage Capacity          | 3.77M gal                                  |

| <b>PRESSURIZED IRRIGATION WATER</b> |           |
|-------------------------------------|-----------|
| Customer Connections                | 2387      |
| Water Main Line (miles)             | 61.65     |
| Storage Capacity                    | 13.0M gal |





**SANTAQUIN CITY  
2013-2014 APPROVED BUDGET**



| <b>POLICE PROTECTION<br/>2012 CALENDAR YEAR</b> |      |
|---|------|
| Stations  | 1    |
| Full-time Police Officers                       | 11   |
| Patrol Units                                    | 13   |
| Calls for Service                               | 7083 |
| Offenses  | 616  |
| Arrests   | 324  |
| Traffic Accidents                               | 115  |



| <b>FIRE &amp; EMS PROTECTION<br/>2012 CALENDAR YEAR</b> |     |
|---|-----|
| Number of Fire Apparatus                                | 7   |
| Number of Ambulances                                    | 3   |
| Calls for Service - Fire                                | 144 |
| Structural Fires  | 8   |
| Wildland Fires  | 8   |
| Accidents/Vehicles                                      | 54  |
| Smoke/CO Alarms   | 28  |
| Other   | 46  |
| Calls for Service - EMS                                 | 258 |
| Hospital Transports                                     | 153 |



## BUDGET OVERVIEW SECTION

This section of the city's 2013-2014 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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**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**

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**BUDGET OVERVIEW**

This is a balanced budget for Fiscal Year 2013-2014 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 is July 1<sup>st</sup> through 30<sup>th</sup>. 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 2013-2014 Budget.

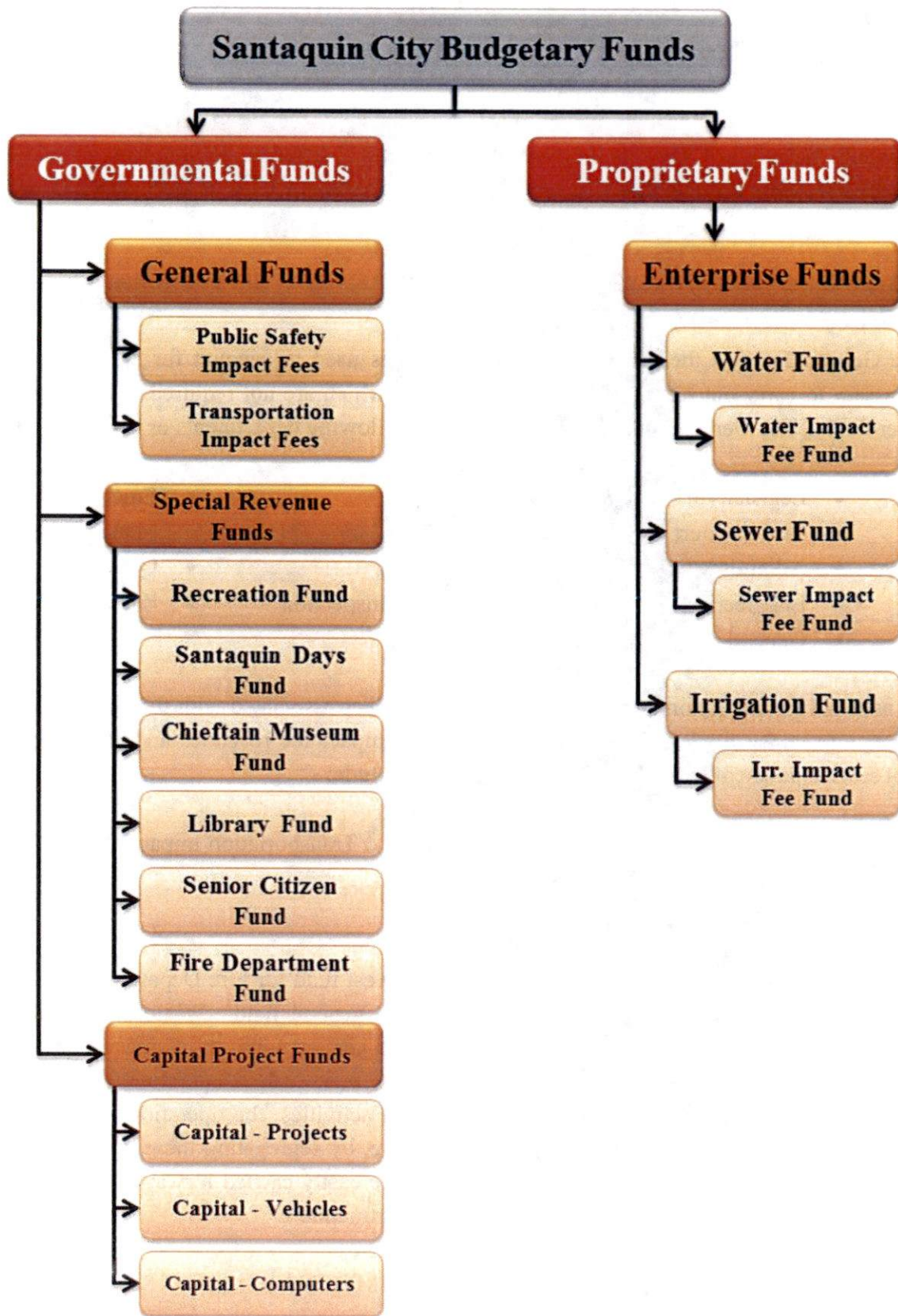
**Fund and Fund Types**

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 all 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.

*Note: A newly created special revenue fund will be created in FY 2013-14 to isolate revenues and expenditures specific to Fire and Emergency Medical Services (EMS) operations. Also, a Transportation Impact Fee Fund will be created to coincide with a Transportation Capital Facility Plan that is budgeted for in FY2013-14.*

SANTAQUIN CITY  
2013-2014 APPROVED BUDGET



**SANTAQUIN CITY**  
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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 which are classified as governmental funds 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
- Emergency Management Services
- Cemetery
- Planning & Zoning

To assist in the collection and distribution of impact fees associated with the General Fund, two 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
- Transportation Impact Fee Fund (new)

*Special Revenue Funds*

Santaquin City has six special revenue funds (the newest fund for Fire Department 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
- Chieftain Museum
- Library
- Senior Citizens
- Fire Dept. (new)

### *Capital Projects Funds*

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

### 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:

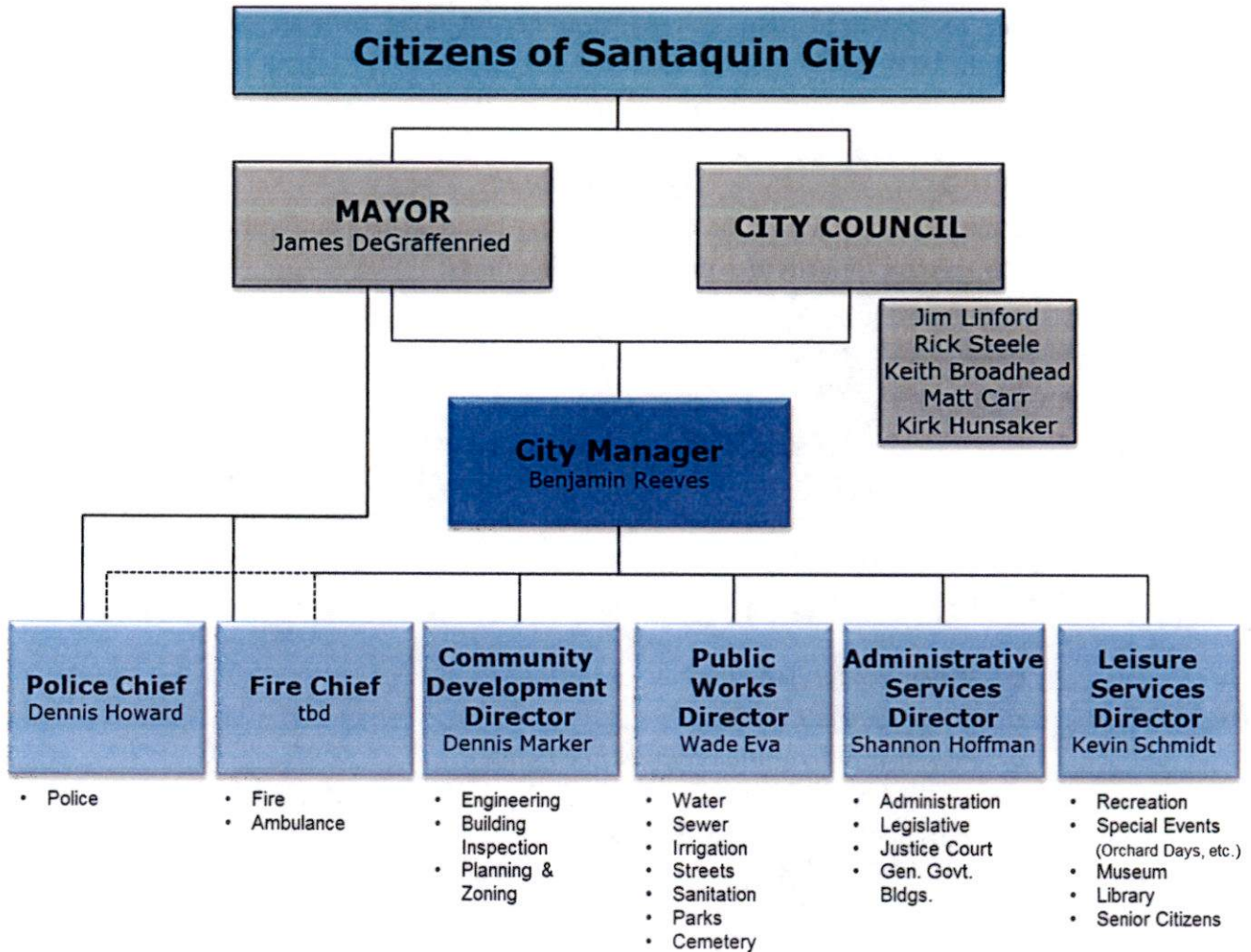
- *Water Impact Fee Fund*
- *Sewer Impact Fee Fund*
- *Pressurized Irrigation Impact Fee Funds*

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.

**SANTAQUIN CITY**  
2013-2014 APPROVED BUDGET

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**Santaquin City Organizational Chart**



**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.

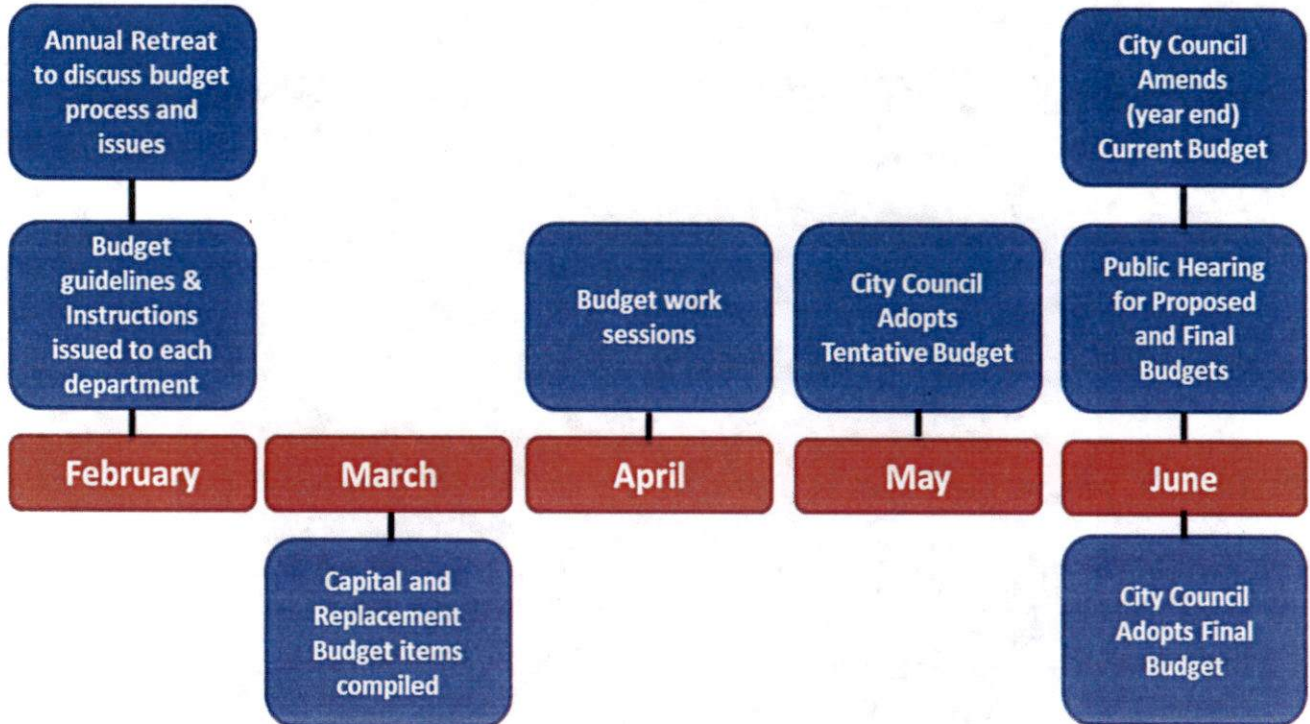
# SANTAQUIN CITY

## 2013-2014 APPROVED BUDGET

### 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 22<sup>nd</sup> and go into effect July 1<sup>st</sup>. The creation of the budget follows the time line on the next page.

An annual retreat is held in February at which 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 recreation complex.



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



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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 of 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 22<sup>nd</sup>. 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).

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.

**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**

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**SANTAQUIN CITY GOALS & PRIORITIES**

Santaquin City's mission is to provide a strong, positive civic image and quality of life for people who live and work in Santaquin City; by providing guidelines and standards that insure 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 current Santaquin City Council established seven goals for the 2012-2013 Budget year which required updating to meet the needs of the upcoming budget year. The 2012-2013 goals were:

# SANTAQUIN CITY

## 2013-2014 APPROVED BUDGET

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### Santaquin City Council Goals & Priorities (2012-2013):

1. Wastewater Reclamation Facility (WRF) Project – After the 2011 municipal election and voter referendum regarding the WRF, the Santaquin City Council chose to refocus its efforts in a more positive and unified direction. They placed their highest priority on the completion of the WRF Project in a timely manner and at the lowest possible cost to the citizenry. At the writing of this budget, the project is approximately 70-75% complete with an estimated substantial completion in August and final completion in September 2013.



2. Economic Development (Website Development & Marketing Plan) – The primary focus of the mayor and council, beyond the completion of the sewer project, is 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. The Santaquin City Community Development Department has also been working with UDOT and the Federal Highway Administration on a “Right Turn Only” that will allow for the

free flow of traffic off west bound Main Street into the proposed development via city streets. Properties are slowly being consolidated with the anticipation that a new grocery store and retail complex will come to Santaquin in the years ahead.

The city’s website has also been redesigned to be more transparent and easier to use. In fact, in 2013, the city’s new website won an “A+” rating for transparency by the Sunshine Review [http://sunshinereview.org/index.php/Santaquin\\_Utah](http://sunshinereview.org/index.php/Santaquin_Utah)

## SANTAQUIN CITY 2013-2014 APPROVED BUDGET

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3. Personnel – The Santaquin City Mayor and Council recognized that the city has an exceptional staff of dedicated, loyal, and hardworking employees. With the downturn in the economy from 2008-current, considerable amounts of cost cutting efforts were needed in order to maintain the service the city provides to its citizens without raising revenue. The city staff has willingly taken on greater responsibilities with diminishing resources available to them. They have become more efficient and more effective in performing their duties.



As time has progressed, the elected leaders recognize that monies are needed to maintain equipment and upgrade systems in order to provide our staff the tools they need to adequately perform their duties. Furthermore, they recognized the need to keep competitive with the market with regard to the salaries and benefits offered to its staff.

In 2012-2013, through cost cutting and interest lowering (refinancing) efforts, the Mayor and Council were in a position to give the staff a 1.5% Cost Of Living Adjustment (COLA) and an additional 1.5% possible increase based on the performance and merit of the employee. Furthermore, by joining Avenue H (formerly the Utah Health Exchange) the city was able to maintain medical and dental insurance levels without any increased costs. The move to Avenue H also provided full time employees a choice of the company and plan of their preference. This budget contemplates a similar 1.5% COLA and 1.5% merit increase which would be administered in January of 2014.

4. Upgrade City Streets – in the 2011-2012 Budget Year, Santaquin City made the final payment on a 10-year street improvement bond. By reallocating that debt service payment back into road maintenance, the city increased that line item from \$175,956 in 2011-2012 to \$315,265 in 2012-2013; an increase of 79.2%. This increase was very beneficial and the improvement generated from these extra funds resulted in great praise from the citizens.



However, even with this increase, the roads in Santaquin City continue to deteriorate. The public works department estimates that an

## SANTAQUIN CITY 2013-2014 APPROVED BUDGET

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additional \$450,000 is needed each year if the roads are to show significant improvement. While this proposed budget is perpetuating the 2012-2013 budget of \$315,265, it does not include any additional investment which would require new revenue. However, the Santaquin City Council is considering the possibility of generating new revenue for road improvements in the form of a property tax increase. At the present time, the council has authorized a survey of utility customer to help them in their determination (see page 33) It is anticipated that the council will decide to approve the budget in its current form or to enter the "Truth in Taxation" process during their June 19<sup>th</sup>, 2013 meeting.

5. Recreation Facilities (Prepare all preliminaries for the 2013 ballot) – One of the most desired initiatives of the city council was the consideration of new recreation facilities (e.g. pool, recreation center, ball field complex, etc.) The desire of the council was to have a proposal ready for consideration by the voters on the November 2013 ballot.



In 2012, a citizen's advisory committee was established to conduct surveys, recommend new facilities and the components of those facilities, and to work with the city staff in preparation of a ballot initiative. Through the efforts of this committee, a great deal of information has been collected and preliminary recommendations are being established. Due to limited resources, it was

determined that it would be most advantageous if the city were to partner with neighboring communities to create a regionalized complex. Furthermore, it was determined that it may be beneficial if the city were to partner with the Nebo School District which is in the process of purchasing land for a new high school site within the city limits.

Due the potential benefit that might be found if time were allotted to forge relationships with our neighbors and the school district, the citizens advisory committee recommended that the Santaquin City Council delay the November 2013 ballot initiative. It was believed that putting the a new recreation facilities before the voters would be premature at this time. Partnering and relationship building is needed prior to a vote in order to effect the greatest chance of success with the voters.

6. New Public Works Building – The existing public works building was built in 1972 (31 years ago) when the population was 1,236.



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Today, the population is estimated to be 9,480 or a 6.67% growth rate. To meet the needs of today's citizenry, planning of a new facility just south of the new WRF facility is underway. The new building will be approximately 12,000-15,000 square feet with additional covered parking for large pieces of equipment.

In 2012-2013, the city refinanced a majority of its debt to either lower interest rates, shorten the duration of outstanding debt, or both. The only major debt item that was not refinanced was the 10-year debt service on the new public safety building. Although the lowering of interest rates on this bond did not yield a benefit due to the short duration of the loan, it was determined that if the city extended the same debt service payment schedule to construct a new public works buildings, the savings could be significant. Furthermore, the savings due to the low cost of construction in the current market could also prove to be beneficial.

As a result, the Santaquin Council determined in 2012-2013, that the best use of this financial transaction would be the construction of a new public works building. All of this will be constructed with the same debt service payments the city currently pays for the public safety building, thus creating no financial impact on the citizens other than the extension of the duration of that bond. Designs for the new building are underway, however the council does not plan to proceed with this project until the WRF Project is complete.

7. Unexpected Opportunities – The elected leaders did not want the staff to be so focused on the previous six goals that it could not be responsive to new opportunities as they may arise. As such, they created this seventh goal with the directive that any opportunities be brought to them for their consideration as soon as they may arise.

#### **Updated Prioritization of Goals for the 2013-2014 Budget Year**

During the 2013-2014 Budget Retreat held on January 9, 2013 as well as discussions held throughout the remainder of the budget season (*See Appendix D*), concerns were reviewed with regard to goals and objectives established in the prior year. While much success was accomplished with these goals, it was determined that revision was necessary to insure they met the needs of the city in the upcoming year. The following list re-establishes the council's priority in 2013-2014:

1. City Facilities – Last year's Goal #5 regarding a recreation center as well as Goal #6 regarding a new public works building brought the most discussion during this year's budget meetings. The concern regarding these proposals was mostly related to timing (*being prepared for a ballot initiative in November 2013*) as well as priority (*which of the city buildings are most in need of replacement or repair*). The council's decision was to

**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**

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postpone a hard deadline of November 2013. Furthermore, they desire additional time to evaluate the “needs” of the city vs. the “wants” of the city with regard to all city facilities. (*e.g. Old City Office Building, Old Public Safety Building, etc.*) The majority of the issues discussed are contained in the “Major Budget Issues” section of this document on page 36.

2. General Fund – There are two goals of the Santaquin City Mayor and Council regarding the city’s general fund. The first is to insure that adequate and healthy reserve balances are maintained in accordance with Utah State Law (*e.g. maintain a balance of 5-18% of next year’s anticipated revenues*). The second goal is to improve the financial health of the general fund in order to diminish its financial dependence upon the enterprise funds of the city (*e.g. Water, Sewer and Pressurized Irrigation Water*).
3. Employees – The Mayor and Council wanted to maintain the same priority level for its employees as outlined in Goals #3 of the 2012-2013 Budget above.
4. Maintaining Assets – The discussion of maintaining assets (*e.g. roads, infrastructure, equipment, etc.*) was also of great emphasis throughout the budget season. Maintaining a road while it is in satisfactory condition is much less expensive than replacing a road that has deteriorated beyond a state of repair due to neglect. While it is never comfortable to raise revenues for road or equipment, the financial benefit over an extended period of time can be a significant savings. Maintaining our existing assets before investing in the creation of new assets is a priority for the Santaquin City Mayor and Council.
5. Curb Appeal – Emphasis on economic development activities such as the development of a grocery store/retail complex is one of the major focus initiatives of Santaquin City. By keeping “Local Dollars Local” we will create local jobs, retain local sales taxes, and improve the local quality of life for all citizens. However, inviting businesses into our community can be a difficult prospect if the curb appeal of the community is low. Similar to selling a house, selling a city for development investment dollars takes putting our collective “best foot forward”.

During the past year, Mayor DeGraffenried has used his newsletter to encourage the city to clean and beautify the community. Ecclesiastical and civic organizations have been invited to plant flowers along Main Street and work to upgrade various designated geographical sections of the community. Furthermore, the city has worked to upgrade its Main Street entrance to enhance beautification and improve traffic safety.

Curb Appeal is an important focus of the city. For every hour of labor and dollar of investment the citizens make in this great community, the greater the probability that outside investment dollars will flow in for the betterment of all.

# SANTAQUIN CITY

## 2013-2014 APPROVED BUDGET

### SANTAQUIN CITY FOCUS (2013-2014)

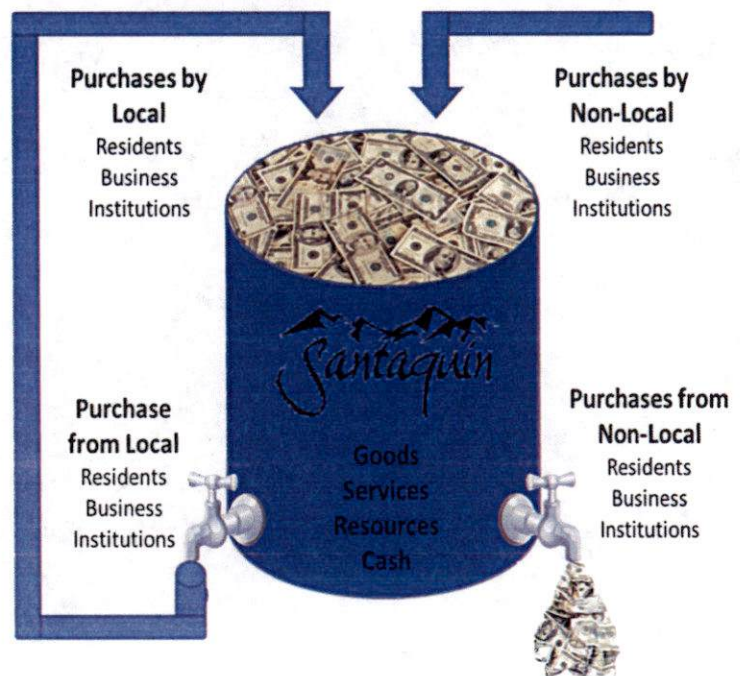
This budget was developed under the concept that Santaquin City's government exists to protect what is valued today while meeting tomorrow's needs.

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.

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



**SANTAQUIN CITY**  
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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. As such, economic development is the highest priority of the Santaquin City Mayor and Council after the completion of the WRF.

### **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 five years, meeting these criteria have not always been possible.

Contained in this budget is a proposed 1.5% salary increase. At this point the City Council has not determined if this increase will be given at the beginning of the fiscal year in the form of a Cost Of Living Adjustment (COLA) or if a 1.5% COLA will be given in the month of January with an additional 1.5% available in the form of Merit Increases based on the performance of the employee.

Santaquin City contracts with Averti Group, Inc. to manage the employee benefits. Medical benefits are provided through Avenue H (formerly known as the Utah Health Exchange) which provides employees a monthly contribution, based on age, marriage, and family status, and allows employees the option to choose the medical plan that best meets their specific needs. The default plan the city provides through Avenue H has increased 9% over FY2012-13. Dental insurance is provided by Dental Select which incurred a 25% increase over the prior year. Competitive bidding for dental insurance did not warrant a change from the city's existing provider. 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.

# SANTAQUIN CITY

## 2013-2014 APPROVED BUDGET

### Tax Levels

The 2013-2014 Budget, as currently proposed, does not include a property tax increase. However, the Santaquin City Council is concerned about the quality and condition of the streets within the city limits. In the June 2013 city newsletter, a survey was issued which contained the following questions:

| Road Improvements & Statistics  |  |                   |   |          |                  |         |          |                       |                |                 |             |        |         |                    |        |         |       |        |         |               |  |                   |  |
|---|--|-------------------|---|----------|------------------|---------|----------|-----------------------|----------------|-----------------|-------------|--------|---------|--------------------|--------|---------|-------|--------|---------|---------------|--|-------------------|--|
| <i>The condition of our roads is of great concern to our elected leaders. In determining how best to address this issue, they would like your feedback in the form of a survey...</i>   |  |                   |   |          |                  |         |          |                       |                |                 |             |        |         |                    |        |         |       |        |         |               |  |                   |  |
| <p><b>How Property Taxes are Calculated:</b></p> <p><b>Formula:</b>                      <b>Example:</b></p> <p>Market Value of Home: \$150,000</p> <p>X 0.55:                              x .55</p> <p>Taxable Value:                      \$ 82,500</p> <p>X Tax Rate (.013211)                      x .013211</p> <p>Taxes Owed:                              <b>\$1,089.91</b></p>   | <p><b>Where does it all go?</b></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Entity:</th> <th style="text-align: left;">%</th> <th style="text-align: left;">Example:</th> </tr> </thead> <tbody> <tr> <td>Nebo School Dist</td> <td>(72.8%)</td> <td>\$793.24</td> </tr> <tr> <td><b>Santaquin City</b></td> <td><b>(13.8%)</b></td> <td><b>\$149.90</b></td> </tr> <tr> <td>Utah County</td> <td>(8.5%)</td> <td>\$92.98</td> </tr> <tr> <td>Central Utah Water</td> <td>(3.4%)</td> <td>\$37.54</td> </tr> <tr> <td>Other</td> <td>(1.5%)</td> <td>\$16.25</td> </tr> <tr> <td colspan="2" style="text-align: right;"><b>Total:</b></td> <td><b>\$1,089.91</b></td> </tr> </tbody> </table>   | Entity:           | % | Example: | Nebo School Dist | (72.8%) | \$793.24 | <b>Santaquin City</b> | <b>(13.8%)</b> | <b>\$149.90</b> | Utah County | (8.5%) | \$92.98 | Central Utah Water | (3.4%) | \$37.54 | Other | (1.5%) | \$16.25 | <b>Total:</b> |  | <b>\$1,089.91</b> | <p><b>Statistics:</b></p> <ul style="list-style-type: none"> <li>• Miles of Road in Santaquin: <b>57.09</b></li> <li>• 2012-13 Road Maint. Budget: <b>\$315,265</b></li> <li style="text-align: right; margin-left: 20px;">- Up 79%</li> <li>• 2011-12 Road Maint. Budget: <b>\$175,956</b></li> <li>• 2012 Property Taxes Collected: <b>\$458,643</b></li> <li>• 2012 Property Tax Rate (City): <b>0.001817</b></li> <li>• 2012 Property Tax Rate (Total): <b>0.013211</b></li> <li>• <b>18<sup>th</sup> Lowest Property Tax Rate in Utah County</b></li> </ul> |
| Entity:   | %  | Example:          |   |          |                  |         |          |                       |                |                 |             |        |         |                    |        |         |       |        |         |               |  |                   |  |
| Nebo School Dist  | (72.8%)  | \$793.24          |   |          |                  |         |          |                       |                |                 |             |        |         |                    |        |         |       |        |         |               |  |                   |  |
| <b>Santaquin City</b>   | <b>(13.8%)</b>   | <b>\$149.90</b>   |   |          |                  |         |          |                       |                |                 |             |        |         |                    |        |         |       |        |         |               |  |                   |  |
| Utah County   | (8.5%)   | \$92.98           |   |          |                  |         |          |                       |                |                 |             |        |         |                    |        |         |       |        |         |               |  |                   |  |
| Central Utah Water  | (3.4%)   | \$37.54           |   |          |                  |         |          |                       |                |                 |             |        |         |                    |        |         |       |        |         |               |  |                   |  |
| Other   | (1.5%)   | \$16.25           |   |          |                  |         |          |                       |                |                 |             |        |         |                    |        |         |       |        |         |               |  |                   |  |
| <b>Total:</b>   |  | <b>\$1,089.91</b> |   |          |                  |         |          |                       |                |                 |             |        |         |                    |        |         |       |        |         |               |  |                   |  |
| ***** Survey Questions *****  |  |                   |   |          |                  |         |          |                       |                |                 |             |        |         |                    |        |         |       |        |         |               |  |                   |  |
| <p><b>1. What is your opinion of the road conditions in Santaquin?</b></p> <p><input type="checkbox"/> Excellent</p> <p><input type="checkbox"/> Good</p> <p><input type="checkbox"/> Fair</p> <p><input type="checkbox"/> Poor</p> <p><input type="checkbox"/> Terrible</p> <p><b>2. How Important is road maintenance to you?</b></p> <p><input type="checkbox"/> Very Important</p> <p><input type="checkbox"/> Important</p> <p><input type="checkbox"/> Neutral</p> <p><input type="checkbox"/> Unimportant</p> <p><input type="checkbox"/> Very Unimportant</p> <p><b>3. Please prioritize the future use of road dollars?</b><br/><i>(Please rank 1-5, with 1 being your top priority)</i></p> <p>___ Maintenance of existing roads</p> <p>___ Upgrading of existing roads</p> <p>___ Building of new connector or collector roads to improve traffic flows to main highways</p> <p>___ Walking paths &amp; sidewalks for connectivity to parks, schools, businesses for increased pedestrian safety</p> <p>___ Other: _____</p> | <p><b>4. The Public Works Department recommends a budget increase of \$450K for Road Maintenance, How much of an increase would you support?</b></p> <p><input type="checkbox"/> 100% - \$450K (Significant Improvements)</p> <p><input type="checkbox"/> 75% - \$336K (Some Improvement)</p> <p><input type="checkbox"/> 50% - \$225K (Maintains Status Quo)</p> <p><input type="checkbox"/> 25% - \$113K (Roads Continue Decline – Slowly)</p> <p><input type="checkbox"/> 0% - None (Roads Continue Decline – Quickly)</p> <p><b>5. Would you support a property tax increase, if 100% of the money collected went towards road maintenance or road improvements?</b></p> <p><input type="checkbox"/> Yes    <input type="checkbox"/> No</p> <p><i>If yes, how much?</i></p> <p><input type="checkbox"/> \$450K (\$1.00/yr. per \$1K of your home's value)</p> <p><input type="checkbox"/> \$336K (\$.75/yr. per \$1K of your home's value)</p> <p><input type="checkbox"/> \$225K (\$.50/yr. per \$1K of your home's value)</p> <p><input type="checkbox"/> \$113K (\$.25/yr. per \$1K of your home's value)</p> <p><b>6. If a tax increase is approved would you prefer to have it implemented over multiple years?</b></p> <p><input type="checkbox"/> 100% in the 1<sup>st</sup> Year</p> <p><input type="checkbox"/> 50% per year over 2 years</p> <p><input type="checkbox"/> 33% per year over 3 years</p> <p><input type="checkbox"/> 25% per year over 4 years</p> |                   |   |          |                  |         |          |                       |                |                 |             |        |         |                    |        |         |       |        |         |               |  |                   |  |

Based in part by the results of said survey, the Santaquin City Council may elect to increase property taxes in FY2013-14 during their June 19, 2013 meeting. The total sales tax rate for Santaquin City is 6.75%. The municipal portion of the sales tax remains at one percent, of which Santaquin City receives about 65-70%. The municipal energy sales and use tax is 6%. The cable franchise tax is 5%. The telecommunications license tax remains at 3.5%.

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*Note:* A ballot initiative is under consideration to be placed on the November 2013 election ballot that would increase sales taxes by 0.10% under the “*Local Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations*” for the purpose of generating revenue for the benefit of the Chieftain Museum. In May of 2013, a Museum Board was formed to review this possible initiative to address the deteriorating condition of the museum building.

### **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 would take 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 2.1%. Monthly sewer fees (minus the \$20 base rate for the new Wastewater Reclamation Facility (WRF)) will also increase by 2.1%. Due to the exclusion of the WRF base rate from a CPI increase, the net increase in sewer rates is 1.1%.

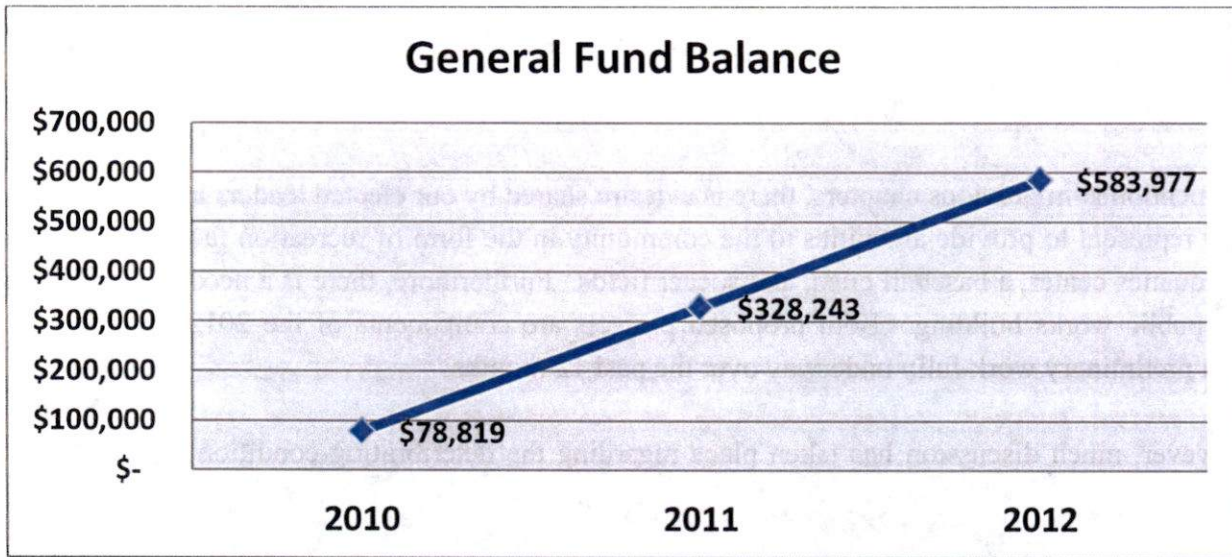
*This document contains a complete listing of all fees in the Appendix Section.*

### **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 prior years, 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

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**2013-2014 APPROVED BUDGET**



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.

**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**

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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 are components of the 2012-2013 Budget with preliminary work fully underway over the past 12 months.

However, much discussion has taken place regarding the deteriorating condition of the current recreation center, council chamber, senior center, and museum. Along with major structural issues including masonry cracking, roofing issues and foundation problems, there is 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, Not ADA accessible



**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.



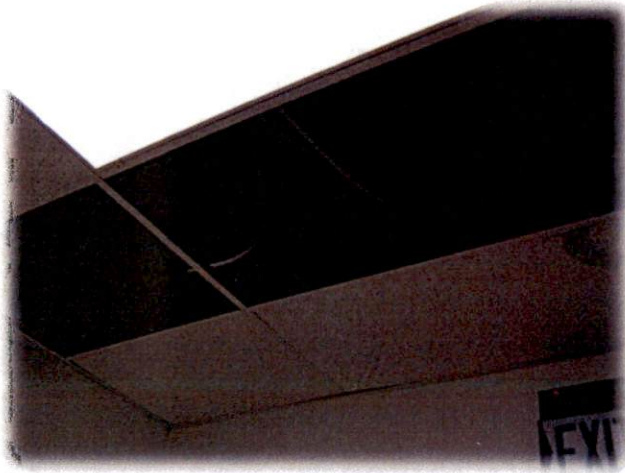
### **Interior Cracking & Roof Issues**

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 various 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 attack of the facility. This has caused putrid smells and causing health concerns.



### 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.

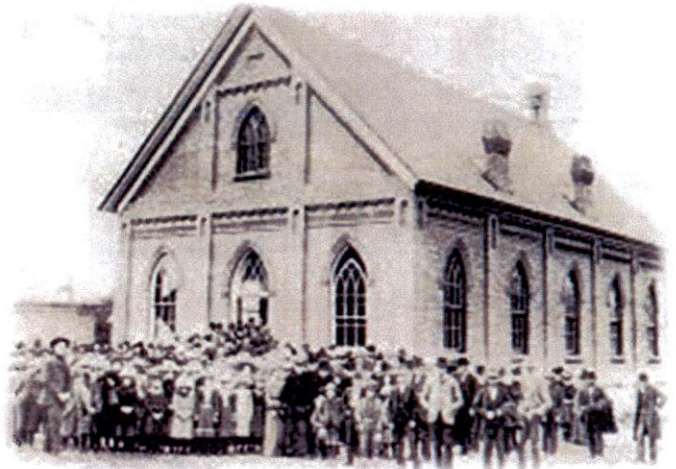
## SANTAQUIN CITY 2013-2014 APPROVED BUDGET

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As problems in the old facility continue to mount, the elected leaders are torn at the prospect of investing millions, if not tens of 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 two advisory bodies. The first is a cross section of the community tasked with evaluating the needs and desires of the newly proposed recreation center. The second is the Santaquin City Museum Board (formed at the writing of this document but has not yet held its first meeting) to discuss the future of the museum, its building and the possibility of generate new forms of sales tax 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.

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 which is now occupied by the administration and community development. Furthermore, the Santaquin City Library Board has been meeting for over two years discussing the expansion needs of the library whose usage is the largest of any offering, program or amenity provided by the city. 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 of grants and/or low interest bonds.



**Santaquin City Library**

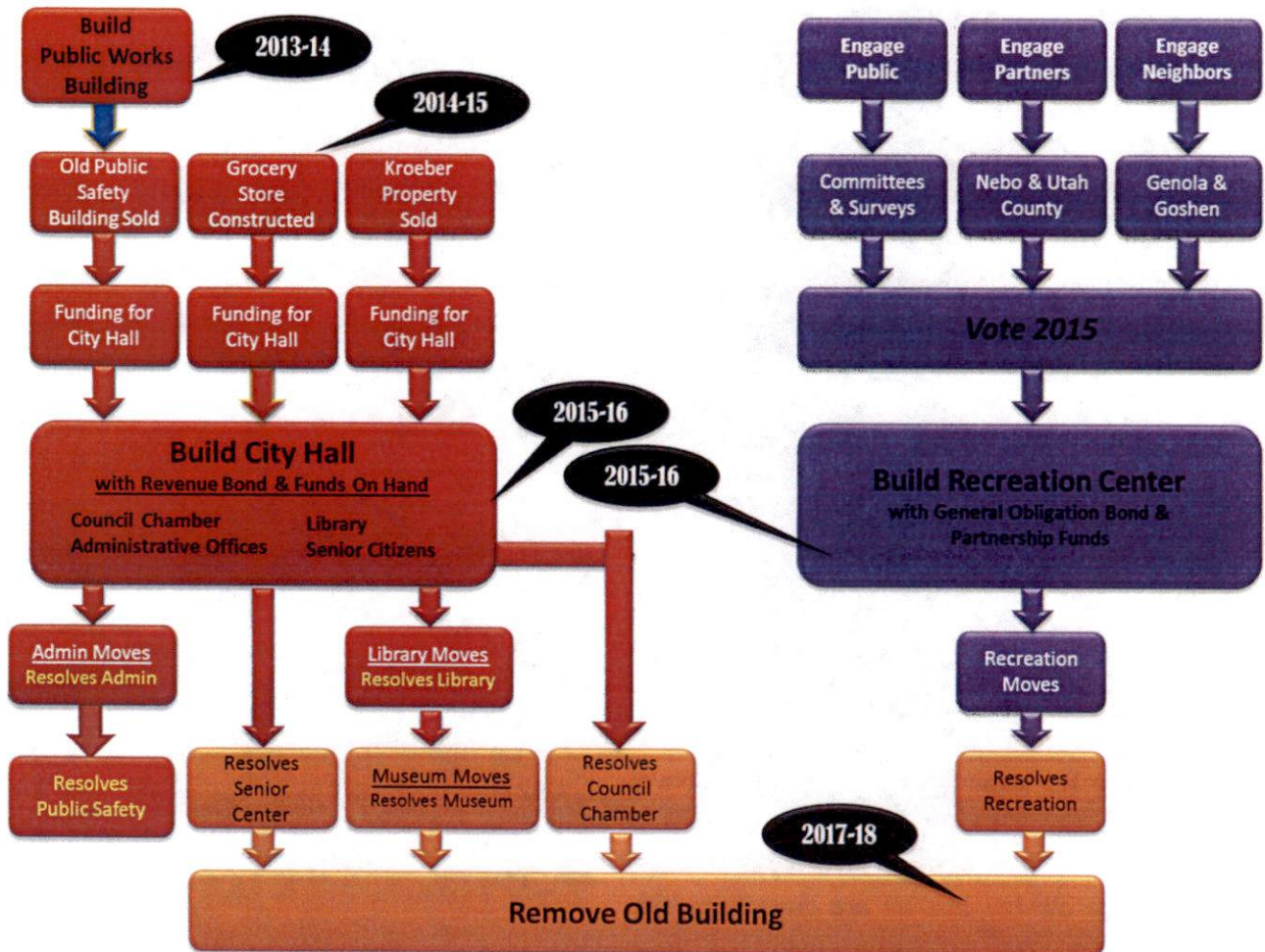
Finally, the Santaquin City Mayor and Council are concerned about establishing hard dates for the construction of these projects. A phased approach that is based on certain financial triggers (e.g. increased revenues from a future grocery store, establishment of partnerships with neighboring entities & 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.



# SANTAQUIN CITY

## 2013-2014 APPROVED BUDGET

One possible course of action is illustrated on the following page. Though not reviewed or 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:



### Step 1: Public Works Building

As mentioned under Goal #6 on page 28, the construction of a new public works building is a much needed project that could be funded by a refunding (refinance) of the debt service on the New Public Safety Building, which is scheduled to be repaid in full in 2015. By refinancing this existing 10 year bond, the city would lower interest rates and reduce closing costs through the consolidation of two projects into one debt service payment. Through the reduction of interest rates and an extension of the duration of the existing debt service, the public works building could be constructed without increasing the existing annual debt service payment. While the payment would remain the same, the duration of the debt would increase by 10 years.

**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**

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A new public works building is proposed to be constructed with a budget of roughly \$1M and would provide approximately 12,000-14,000 additional square feet. The proposed location 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.

Step 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.

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 2015-2016, this timeline is merely an estimate based on the aforementioned triggers. If construction of a new grocery store earlier than anticipated proceeds, the timeline of this project could proceed. Likewise, if delayed, this project could be delayed until a time when conditions exist to proceed with minimal impact to the citizenry.

Step 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

## SANTAQUIN CITY 2013-2014 APPROVED BUDGET

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evaluated the partnering possibilities. While discussions are in their formative stages, review 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. *(It is anticipated that the Nebo School District will construct a new high school in Santaquin City in the future.)* Before going before the voters on the November 2013 ballot, it was recommended to, and accepted by, the Santaquin City Council to delay the 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 2015-2016 was established with the triggers of partnership and voter approval needed before proceeding. Again, this could proceed more rapidly or more slowly depending upon the accomplishment of those triggers.

### Step 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 2017-2018 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 2013-2014 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

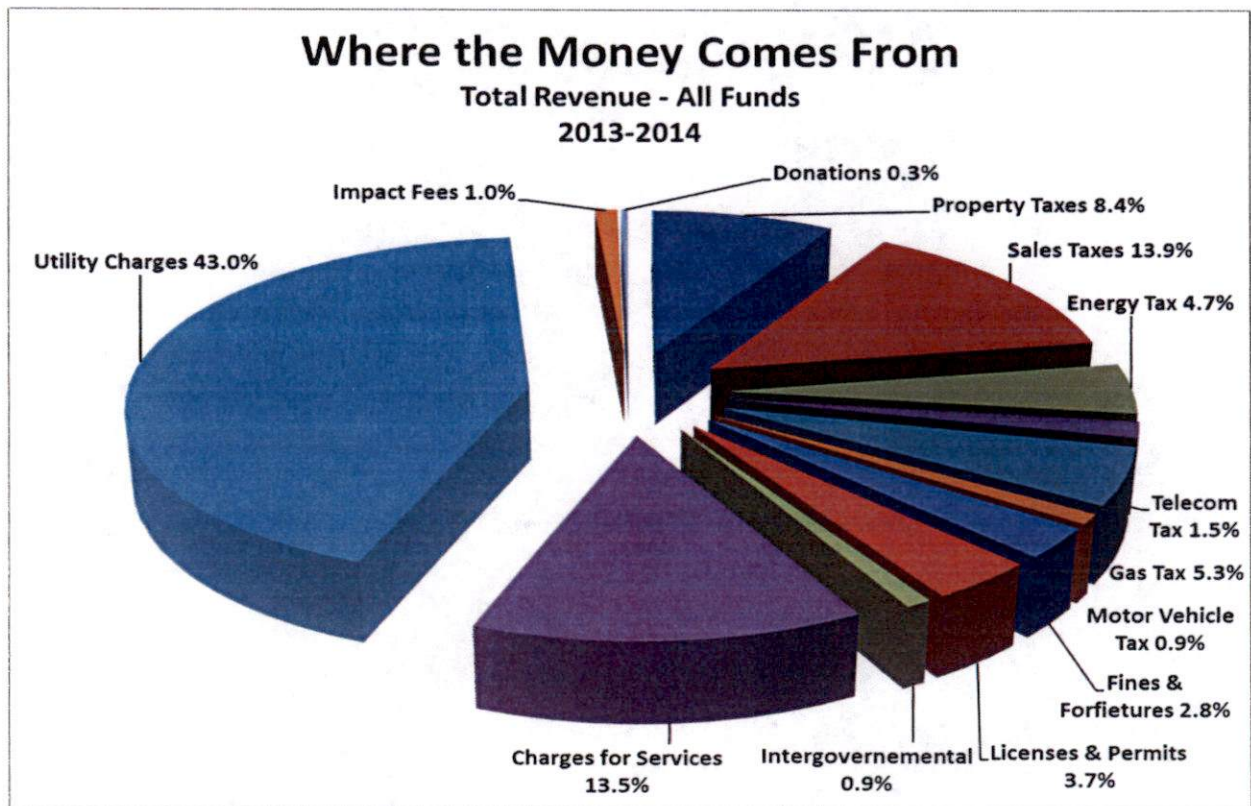
|   |    |
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**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**

**BUDGET SUMMARY**

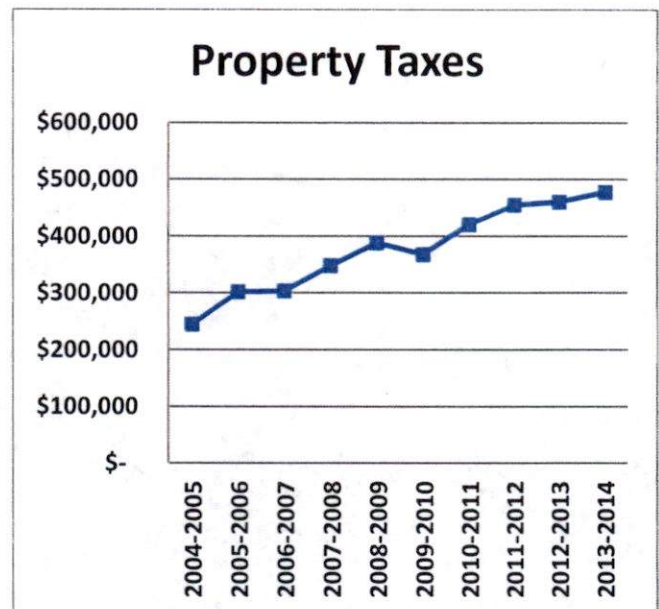
**Citywide Revenues**

The chart below shows the sources of Santaquin City's Revenue net of transfers and capital projects. This year, 43% of the revenue comes from utility charges. Utility charges consist of water, sewer, pressurized irrigation, and garbage collection charges to Santaquin residents. The utility charges are projected to increase by 3.47% due to growth of the city and cost of living adjustments. (2.1% from COLA increases and the remainder from population growth)



Sales tax has been an ever growing source of revenue for city representing a 5.7% growth rate since 2008. However, compared to the municipal average of 23-29% of revenue, Santaquin City's sales taxes only comprise roughly 14% 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**  
**2013-2014 APPROVED BUDGET**



Property taxes in Santaquin City are a much smaller component of the city’s overall revenue structure representing 8.4% of total revenues. Property taxes have not increased in over two decades; however the overall revenue generated from property tax has increased due entirely to growth in the overall population.

The major revenue source for the city comes in the form of Utility Charges which comprise 43.0% of the overall budget. Other major revenue sources include Charges for Services (e.g. recreation, cemetery, etc.), Energy Taxes (e.g. Gas, Electric) Telecommunications Tax, Gas Tax, Licenses & Permits and Fines & Forfeitures.

**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 2013-2014 Budget are as follows:

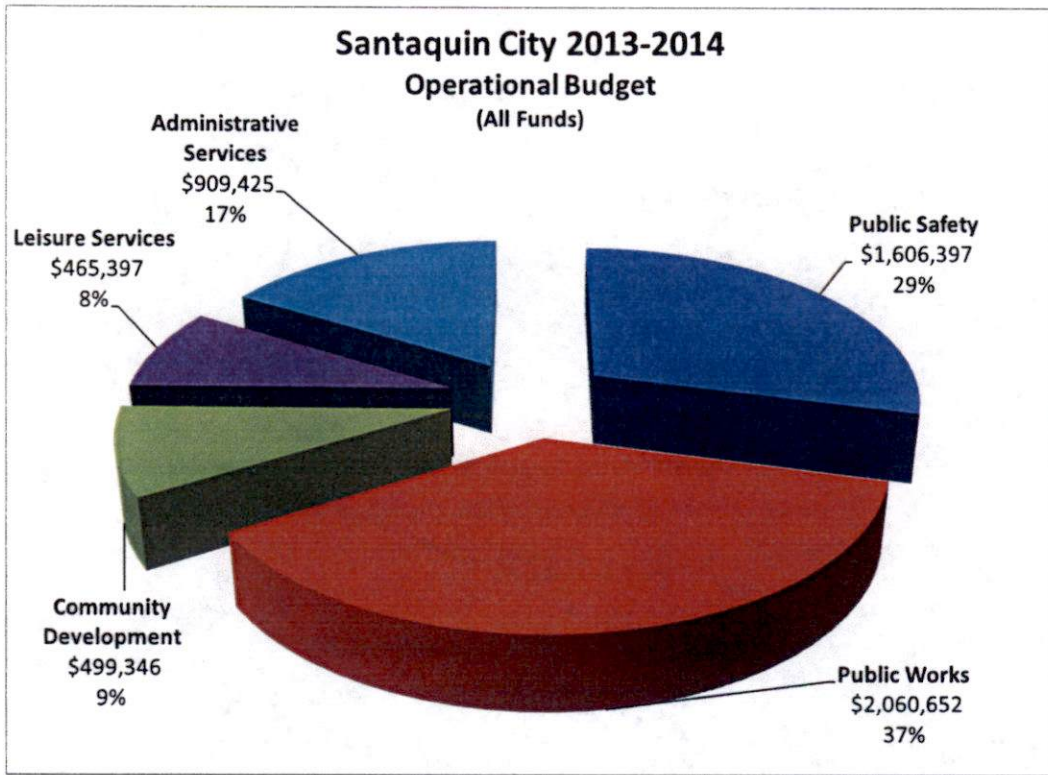
**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**

| <b>Santaquin City</b>               |           |                   |                                    |           |                   |
|-------------------------------------|-----------|-------------------|------------------------------------|-----------|-------------------|
| <b>2013-2014 Budgeted Transfers</b> |           |                   |                                    |           |                   |
| <b>General Fund Transfers In:</b>   |           |                   | <b>Transfer From:</b>              |           |                   |
| Fund                                | Acct No   | Amount            | Fund                               | Acct No   | Amount            |
| General Fund                        | 10-39-909 | \$ 262,121        | Pressurized Irr                    | 54-40-900 | \$ 262,121        |
| General Fund                        | 10-39-910 | \$ 479,460        | Water Fund                         | 51-40-900 | \$ 479,460        |
| General Fund                        | 10-39-911 | \$ 74,727         | Sewer Fund                         | 52-40-830 | \$ 74,727         |
| <b>Total GF Transfer In:</b>        |           | <b>\$ 816,308</b> | <b>Total Transfer Out:</b>         |           | <b>\$ 816,308</b> |
| <b>General Fund Transfers Out:</b>  |           |                   | <b>Transfer To:</b>                |           |                   |
| Fund                                | Acct No   | Amount            | Fund                               | Acct No   | Amount            |
| General Fund                        | 10-90-100 | \$ 147,624        | Public Safety Impact               | 58-38-200 | \$ 147,624        |
| General Fund                        | 10-90-200 | \$ 62,000         | Recreation Fund                    | 61-39-100 | \$ 62,000         |
| General Fund                        | 10-90-300 | \$ 4,730          | Chieftain Museum                   | 63-39-100 | \$ 4,730          |
| General Fund                        | 10-90-400 | \$ 84,000         | Library Fund                       | 72-39-410 | \$ 84,000         |
| General Fund                        | 10-90-500 | \$ 24,880         | Seniors Fund                       | 75-39-100 | \$ 24,880         |
| General Fund                        | 10-90-550 | \$ 40,000         | Comp Cap Fund                      | 49-39-100 | \$ 40,000         |
| General Fund                        | 10-90-600 | \$ 13,079         | Capital Projects                   | 41-39-100 | \$ 13,079         |
| General Fund                        | 10-90-700 | \$ 134,000        | Capital Veh & Equip                | 42-39-100 | \$ 134,000        |
| General Fund                        | 10-90-800 | \$ 7,000          | Santaquin Days                     | 62-39-100 | \$ 7,000          |
| <b>Total GF Transfer Out:</b>       |           | <b>\$ 517,313</b> | <b>Total Transfers In:</b>         |           | <b>\$ 517,313</b> |
| <b>Other Transfers In:</b>          |           |                   | <b>Other Transfers Out:</b>        |           |                   |
| Fund                                | Acct No   | Amount            | Fund                               | Acct No   | Amount            |
| Comp Cap Fund                       | 43-39-110 | \$ 26,000         | Water Fund                         | 43-39-110 | \$ 26,000         |
| Comp Cap Fund                       | 43-39-120 | \$ 26,000         | Sewer Fund                         | 43-39-120 | \$ 26,000         |
| Comp Cap Fund                       | 43-39-130 | \$ 26,000         | PI Fund                            | 43-39-130 | \$ 26,000         |
| Sewer Fund                          | 52-38-910 | \$ 148,000        | Sewer Impact Fee Fund              | 56-40-900 | \$ 148,000        |
| <b>Total Other Transfers In:</b>    |           | <b>\$ 226,000</b> | <b>Total Other Transfers From:</b> |           | <b>\$ 226,000</b> |

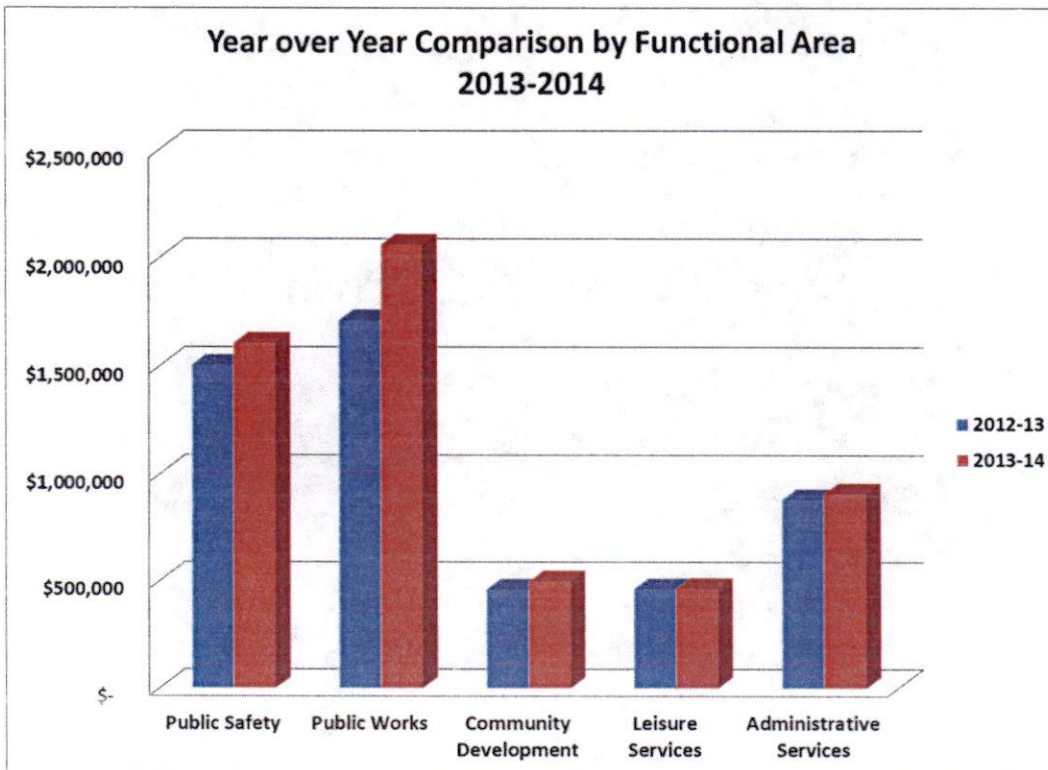
**Citywide Expenditures**

The total operational budget (excluding capital projects) for 2013-2014 is \$5,541,217.00. The graph below shows operational expenditures by functional area of the city.

**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**



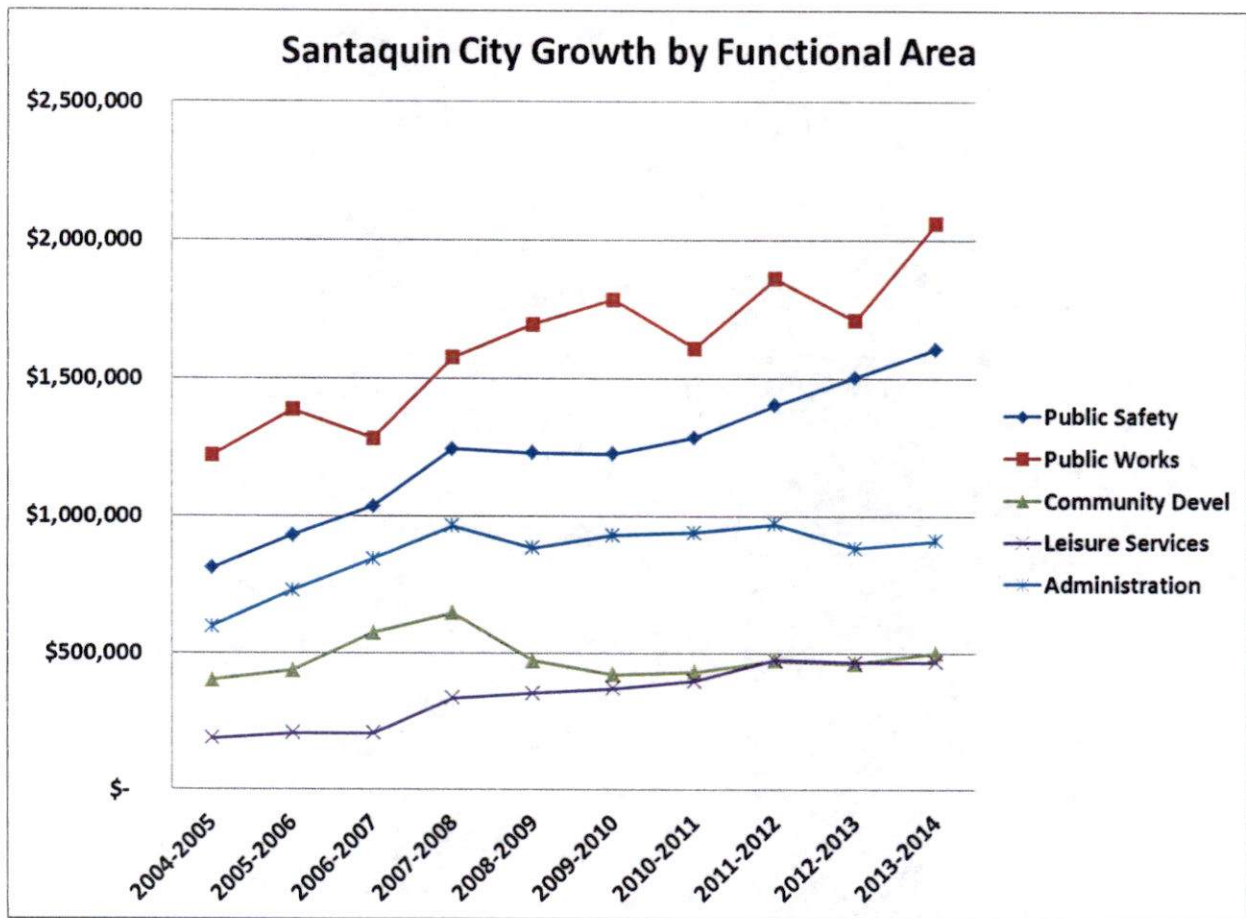
The year over year comparison of each functional area is illustrated below:





## SANTAQUIN CITY 2013-2014 APPROVED BUDGET

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



On the next few pages is a Budget Summary for the entire city (all funds)

**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**

**Santaquin City**  
**2013-2014 Budget Summary**

| Account Number               | Description                          | Actuals<br>(2011-2012) | Revised<br>Budget<br>(2012-2013) | Actual Thru<br>3/31/2013<br>(2012-2013)<br>75% of Yr | Projected<br>Budget<br>(2013-2014) | %Chg           | \$ Chg              |
|------------------------------|--------------------------------------|------------------------|----------------------------------|--|------------------------------------|----------------|---------------------|
| <b>GENERAL FUND</b>          |                                      |                        |                                  |  |                                    |                |                     |
| <b>REVENUES:</b>             |                                      |                        |                                  |  |                                    |                |                     |
|                              | TOTAL TAXES                          | \$ 1,877,786           | \$ 1,917,500                     | \$1,635,842  | \$ 2,072,000                       | 8.1%           | \$ 154,500          |
|                              | TOTAL LICENSES AND PERMITS           | \$ 265,924             | \$ 223,000                       | \$115,479  | \$ 253,000                         | 13.5%          | \$ 30,000           |
|                              | TOTAL INTERGOVERNMENTAL REVENUE      | \$ 361,001             | \$ 363,526                       | \$309,637  | \$ 369,379                         | 1.6%           | \$ 5,853            |
|                              | TOTAL CHARGES FOR SERVICES           | \$ 675,014             | \$ 674,094                       | \$537,936  | \$ 619,771                         | -8.1%          | \$ (54,323)         |
|                              | TOTAL FINES AND FORFEITURES          | \$ 188,209             | \$ 202,000                       | \$128,208  | \$ 191,000                         | -5.4%          | \$ (11,000)         |
|                              | TOTAL MISCELLANEOUS REVENUE          | \$ 97,990              | \$ 56,000                        | \$22,796   | \$ 57,250                          | 2.2%           | \$ 1,250            |
|                              | TOTAL CONTRIBUTIONS AND TRANSFERS    | \$ 1,381,000           | \$ 1,019,397                     | \$764,548  | \$ 816,308                         | -22.7%         | \$ (203,089)        |
|                              | <b>TOTAL FUND REVENUE</b>            | <b>\$ 4,846,923</b>    | <b>\$ 4,455,517</b>              | <b>\$3,514,445</b>                                   | <b>\$ 4,378,708</b>                | <b>-1.8%</b>   | <b>\$ (76,809)</b>  |
| <b>EXPENDITURES:</b>         |                                      |                        |                                  |  |                                    |                |                     |
|                              | TOTAL LEGISLATIVE                    | \$ 80,085              | \$ 50,844                        | \$37,960   | \$ 55,887                          | 10.4%          | \$ 5,043            |
|                              | TOTAL COURT                          | \$ 286,548             | \$ 244,794                       | \$223,090  | \$ 211,657                         | -14.7%         | \$ (33,137)         |
|                              | TOTAL ADMINISTRATION                 | \$ 506,757             | \$ 498,540                       | \$397,260  | \$ 534,261                         | 7.2%           | \$ 35,721           |
|                              | TOTAL ENGINEERING DEPT               | \$ 73,720              | \$ 70,000                        | \$17,090   | \$ 60,000                          | -14.3%         | \$ (10,000)         |
|                              | TOTAL GENERAL GOVERNMENT BUILDINGS   | \$ 96,235              | \$ 112,629                       | \$83,312   | \$ 107,620                         | -4.5%          | \$ (5,009)          |
|                              | TOTAL EMERGENCY MEDICAL TECHNICIANS  | \$ 143,388             | \$ 159,927                       | \$147,821  | \$ -                               |                |                     |
|                              | TOTAL POLICE                         | \$ 1,179,218           | \$ 1,214,088                     | \$871,356  | \$ 1,262,354                       | 4.0%           | \$ 48,266           |
|                              | TOTAL FIRE PROTECTION                | \$ 80,670              | \$ 113,660                       | \$92,730   | \$ -                               |                |                     |
|                              | TOTAL STREETS                        | \$ 461,838             | \$ 488,096                       | \$425,634  | \$ 513,726                         | 6.1%           | \$ 25,630           |
|                              | TOTAL SANITATION                     | \$ 360,358             | \$ 280,300                       | \$212,864  | \$ 292,300                         | 4.3%           | \$ 12,000           |
|                              | TOTAL BUILDING INSPECTION            | \$ 204,283             | \$ 192,206                       | \$140,111  | \$ 198,647                         | 3.4%           | \$ 6,441            |
|                              | TOTAL MISCELLANEOUS                  | \$ 292                 |                                  |  |                                    |                |                     |
|                              | TOTAL PARKS                          | \$ 107,825             | \$ 112,362                       | \$97,977   | \$ 118,535                         | 5.4%           | \$ 6,173            |
|                              | TOTAL EMERGENCY MANAGEMENT SERVICES  | \$ 42                  | \$ -                             | \$108  | \$ -                               | #DIV/0!        | \$ -                |
|                              | TOTAL CEMETERY                       | \$ 73,444              | \$ 78,096                        | \$54,661   | \$ 80,696                          | 3.6%           | \$ 2,600            |
|                              | TOTAL PLANNING & ZONNING             | \$ 193,728             | \$ 202,964                       | \$147,653  | \$ 240,699                         | 18.8%          | \$ 37,735           |
|                              | TOTAL TRANSFERS                      | \$ 747,637             | \$ 637,011                       | \$443,183  | \$ 702,325                         | 10.9%          | \$ 65,314           |
|                              | <b>TOTAL FUND EXPENDITURES</b>       | <b>\$ 4,596,069</b>    | <b>\$ 4,455,517</b>              | <b>\$3,392,810</b>                                   | <b>\$ 4,378,708</b>                | <b>-1.8%</b>   | <b>\$ (76,809)</b>  |
|                              | <b>NET REVENUE OVER EXPENDITURES</b> | <b>\$ 250,855</b>      | <b>\$ 0</b>                      | <b>\$121,636</b>                                     | <b>\$ 0</b>                        |                | <b>\$ 0</b>         |
| <b>CAPITAL PROJECTS FUND</b> |                                      |                        |                                  |  |                                    |                |                     |
| <b>REVENUES:</b>             |                                      |                        |                                  |  |                                    |                |                     |
|                              | TOTAL MISCELLANEOUS REVENUE          | \$ 2,082,055           | \$ -                             | \$0  | \$ -                               | 0.0%           | \$ -                |
|                              | TOTAL CONTRIBUTIONS AND TRANSFERS    | \$ 115,960             | \$ 156,293                       | \$6,331  | \$ 13,079                          | -671.2%        | \$ (143,214)        |
|                              | <b>TOTAL FUND REVENUES</b>           | <b>\$ 2,198,015</b>    | <b>\$ 156,293</b>                | <b>\$6,331</b>                                       | <b>\$ 13,079</b>                   | <b>-671.2%</b> | <b>\$ (143,214)</b> |
| <b>EXPENDITURES:</b>         |                                      |                        |                                  |  |                                    |                |                     |
|                              | TOTAL EXPENDITURES                   | \$ 2,778,051           | \$ 156,293                       | \$83,159   | \$ 13,079                          | -671.2%        | \$ (143,214)        |
|                              | <b>TOTAL FUND EXPENDITURES</b>       | <b>\$ 2,778,051</b>    | <b>\$ 156,293</b>                | <b>\$83,159</b>                                      | <b>\$ 13,079</b>                   | <b>-671.2%</b> | <b>\$ (143,214)</b> |
|                              | <b>NET REVENUE OVER EXPENDITURES</b> | <b>\$ (580,036)</b>    | <b>\$ -</b>                      | <b>-\$76,828</b>                                     | <b>\$ 0</b>                        | <b>#DIV/0!</b> | <b>\$ 0</b>         |

**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**

**Santaquin City**  
**2013-2014 Budget Summary**

| Account Number Description              | Actuals<br>(2011-2012) | Revised<br>Budget<br>(2012-2013) | Actual Thru<br>3/31/2013<br>(2012-2013)<br>75% of Yr | Projected<br>Budget<br>(2013-2014) | %Chg           | \$ Chg              |
|---|------------------------|----------------------------------|--|------------------------------------|----------------|---------------------|
| <b>CAPITAL VEHICLE AND EQUIPMENT</b>    |                        |                                  |  |                                    |                |                     |
| <b>REVENUES:</b>                        |                        |                                  |  |                                    |                |                     |
| TOTAL MISCELLANEOUS REVENUE             |                        |                                  |  |                                    | 0.0%           | \$ -                |
| TOTAL CONTRIBUTIONS AND TRANSFERS       | \$ 246,304             | \$ 480,364                       | \$439,837  | \$ 199,000                         | -218.7%        | \$ (281,364)        |
| <b>TOTAL FUND REVENUE</b>               | <b>\$ 246,304</b>      | <b>\$ 480,364</b>                | <b>\$439,837</b>                                     | <b>\$ 199,000</b>                  | <b>-218.7%</b> | <b>\$ (281,364)</b> |
| <b>EXPENDITURES:</b>                    |                        |                                  |  |                                    |                |                     |
| TOTAL FUND EXPENDITURES                 | \$ 246,304             | \$ 480,364                       | \$442,696  | \$ 199,000                         | -218.7%        | \$ (281,364)        |
| TOTAL FUND EXPENDITURES                 | \$ 246,304             | \$ 480,364                       | \$442,696  | \$ 199,000                         | -218.7%        | \$ (281,364)        |
| <b>NET REVENUE OVER EXPENDITURES</b>    | <b>\$ 0</b>            | <b>\$ -</b>                      | <b>-\$2,859</b>                                      | <b>\$ 0</b>                        | <b>#DIV/0!</b> | <b>\$ 0</b>         |
| <b>COMPUTER TECHNOLOGY CAPITAL FUND</b> |                        |                                  |  |                                    |                |                     |
| <b>REVENUES:</b>                        |                        |                                  |  |                                    |                |                     |
| TOTAL CONTRIBUTIONS AND TRANSFERS       | \$ 169,773             | \$ 183,000                       | \$114,750  | \$ 118,000                         | -42.5%         | \$ (65,000)         |
| <b>TOTAL FUND REVENUE</b>               | <b>\$ 169,773</b>      | <b>\$ 183,000</b>                | <b>\$114,750</b>                                     | <b>\$ 118,000</b>                  | <b>-42.5%</b>  | <b>\$ (65,000)</b>  |
| <b>EXPENDITURES:</b>                    |                        |                                  |  |                                    |                |                     |
| TOTAL FUND EXPENDITURES                 | \$ 139,487             | \$ 183,000                       | \$146,268  | \$ 118,000                         | -42.5%         | \$ (65,000)         |
| TOTAL FUND EXPENDITURES                 | \$ 139,487             | \$ 183,000                       | \$146,268  | \$ 118,000                         | -42.5%         | \$ (65,000)         |
| <b>NET REVENUE OVER EXPENDITURES</b>    | <b>\$ 30,286</b>       | <b>\$ -</b>                      | <b>-\$31,518</b>                                     | <b>\$ 0</b>                        | <b>#DIV/0!</b> | <b>\$ 0</b>         |
| <b>WATER FUND - ENTERPRISE FUND</b>     |                        |                                  |  |                                    |                |                     |
| <b>REVENUES:</b>                        |                        |                                  |  |                                    |                |                     |
| TOTAL ENTERPRISE REVENUE                | \$ 932,436             | \$ 949,549                       | \$687,612  | \$ 963,960                         | 1.5%           | \$ 14,411           |
| TOTAL MISCELLANEOUS REVENUE             | \$ 17,597              | \$ 30,500                        | \$10,161   | \$ 14,700                          | -51.8%         | \$ (15,800)         |
| TOTAL CONTRIBUTIONS AND TRANSFERS       | \$ -                   | \$ -                             | \$0  | \$ -                               | #DIV/0!        | \$ -                |
| <b>TOTAL FUND REVENUE</b>               | <b>\$ 950,033</b>      | <b>\$ 980,049</b>                | <b>\$697,773</b>                                     | <b>\$ 978,660</b>                  | <b>-0.1%</b>   | <b>\$ (1,389)</b>   |
| <b>EXPENDITURES:</b>                    |                        |                                  |  |                                    |                |                     |
| TOTAL EXPENDITURES                      | \$ 1,033,851           | \$ 980,049                       | \$876,803  | \$ 978,660                         | -0.1%          | \$ (1,389)          |
| TOTAL FUND EXPENDITURES                 | \$ 1,033,851           | \$ 980,049                       | \$876,803  | \$ 978,660                         | -0.1%          | \$ (1,389)          |
| <b>NET REVENUE OVER EXPENDITURES</b>    | <b>\$ (83,818)</b>     | <b>\$ -</b>                      | <b>-\$179,030</b>                                    | <b>\$ 0</b>                        | <b>#DIV/0!</b> | <b>\$ 0</b>         |

**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**

**Santaquin City**  
**2013-2014 Budget Summary**

| Account Number Description                   | Actuals<br>(2011-2012) | Revised<br>Budget<br>(2012-2013) | Actual Thru<br>3/31/2013<br>(2012-2013)<br>75% of Yr | Projected<br>Budget<br>(2013-2014) | %Chg         | \$ Chg             |
|--|------------------------|----------------------------------|--|------------------------------------|--------------|--------------------|
| <b>SEWER FUND</b>                            |                        |                                  |  |                                    |              |                    |
| <b>REVENUES:</b>                             |                        |                                  |  |                                    |              |                    |
| TOTAL ENTERPRISE REVENUE                     | \$ 1,269,407           | \$ 1,268,000                     | \$959,985  | \$ 1,282,132                       | 1.1%         | \$ 14,132          |
| TOTAL MISCELLANEOUS REVENUE                  | \$ 11,873              | \$ 14,300                        | \$8,277  | \$ 12,100                          | -15.4%       | \$ (2,200)         |
| <b>CONTRIBUTIONS AND TRANSFERS</b>           |                        |                                  |  |                                    |              |                    |
| 52-38-910 TRANSFER FROM SEWER IMPACT FEE FUN | \$ -                   | \$ 184,000                       |  | \$ 148,000                         | -19.6%       | \$ (36,000)        |
| 52-39-110 CONTRIBUTIONS FROM SURPLUS         | \$ -                   | \$ -                             | \$0  |                                    | #DIV/0!      | \$ -               |
| TOTAL CONTRIBUTIONS AND TRANSFERS            | \$ -                   | \$ 184,000                       | \$0  | \$ 148,000                         | -19.6%       | \$ (36,000)        |
| <b>TOTAL FUND REVENUE</b>                    | <b>\$ 1,281,280</b>    | <b>\$ 1,466,300</b>              | <b>\$968,263</b>                                     | <b>\$ 1,442,232</b>                | <b>-1.6%</b> | <b>\$ (24,068)</b> |
| <b>EXPENDITURES:</b>                         |                        |                                  |  |                                    |              |                    |
| TOTAL EXPENDITURES                           | \$ 1,536,318           | \$ 1,532,209                     | \$620,864  | \$ 1,442,232                       | -5.9%        | \$ (89,977)        |
| TOTAL FUND EXPENDITURES                      | \$ 1,536,318           | \$ 1,532,209                     | \$620,864  | \$ 1,442,232                       | -5.9%        | \$ (89,977)        |
| NET REVENUE OVER EXPENDITURES                | \$ (255,037)           | \$ (65,909)                      | \$347,399  | \$ 0                               | -104.9%      | \$ 65,909          |
| <b>PRESSURIZED IRRIGATION</b>                |                        |                                  |  |                                    |              |                    |
| <b>REVENUES:</b>                             |                        |                                  |  |                                    |              |                    |
| TOTAL ENTERPRISE REVENUE                     | \$ 595,745             | \$ 600,600                       | \$469,439  | \$ 636,621                         | 6.0%         | \$ 36,021          |
| TOTAL CONTRIBUTIONS AND TRANSFERS            | \$ -                   | \$ -                             | \$0  | \$ -                               | #DIV/0!      | \$ -               |
| TOTAL FUND REVENUE                           | \$ 595,745             | \$ 600,600                       | \$469,439  | \$ 636,621                         | 6.0%         | \$ 36,021          |
| <b>EXPENDITURES:</b>                         |                        |                                  |  |                                    |              |                    |
| TOTAL EXPENDITURES                           | \$ 601,815             | \$ 600,600                       | \$451,208  | \$ 636,621                         | 6.0%         | \$ 36,021          |
| TOTAL FUND EXPENDITURES                      | \$ 601,815             | \$ 600,600                       | \$451,208  | \$ 636,621                         | 6.0%         | \$ 36,021          |
| NET REVENUE OVER EXPENDITURES                | \$ (6,070)             | \$ -                             | \$18,231   | \$ -                               | #DIV/0!      | \$ -               |
| <b>WATER IMPACT FEES</b>                     |                        |                                  |  |                                    |              |                    |
| <b>REVENUES:</b>                             |                        |                                  |  |                                    |              |                    |
| TOTAL MISCELLANEOUS REVENUE                  | \$ 561,115             | \$ 522,157                       | \$361,868  | \$ 432,658                         | -15.3%       | \$ (89,500)        |
| TOTAL CONTRIBUTIONS AND TRANSFERS            | \$ -                   | \$ 39,500                        | \$0  | \$ -                               | -100.0%      | \$ (39,500)        |
| TOTAL FUND REVENUE                           | \$ 561,115             | \$ 561,657                       | \$361,868  | \$ 432,658                         | -20.7%       | \$ (129,000)       |
| <b>EXPENDITURES:</b>                         |                        |                                  |  |                                    |              |                    |
| TOTAL EXPENDITURES                           | \$ 782,374             | \$ 191,720                       | \$202,888  | \$ 432,657                         | 38.6%        | \$ 240,937         |
| TOTAL FUND EXPENDITURES                      | \$ 782,374             | \$ 191,720                       | \$202,888  | \$ 432,657                         | 38.6%        | \$ 240,937         |
| NET REVENUE OVER EXPENDITURES                | \$ (221,259)           | \$ 369,937                       | \$158,979  | \$ 0                               | #DIV/0!      | \$ (369,937)       |

**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**

**Santaquin City**  
**2013-2014 Budget Summary**

| Account Number Description           | Actuals<br>(2011-2012) | Revised<br>Budget<br>(2012-2013) | Actual Thru<br>3/31/2013<br>(2012-2013)<br>75% of Yr | Projected<br>Budget<br>(2013-2014) | %Chg           | \$ Chg                |
|--------------------------------------|------------------------|----------------------------------|--|------------------------------------|----------------|-----------------------|
| <b>SEWER IMPACT FEES</b>             |                        |                                  |  |                                    |                |                       |
| <b>REVENUES:</b>                     |                        |                                  |  |                                    |                |                       |
| TOTAL MISCELLANEOUS REVENUE          | \$ 157,989             | \$ 12,802,000                    | \$7,252,467  | \$ 3,640,000                       | -71.6%         | \$ (9,162,000)        |
| TOTAL CONTRIBUTIONS AND TRANSFERS    | \$ -                   | \$ -                             | \$90   | \$ 20,000                          | #DIV/0!        | \$ 20,000             |
| <b>TOTAL FUND REVENUE</b>            | <b>\$ 157,989</b>      | <b>\$ 12,802,000</b>             | <b>\$7,252,557</b>                                   | <b>\$ 3,660,000</b>                | <b>-71.4%</b>  | <b>\$ (9,142,000)</b> |
| <b>EXPENDITURES:</b>                 |                        |                                  |  |                                    |                |                       |
| TOTAL EXPENDITURES                   | \$ 155,026             | \$ 12,802,000                    | \$1,286,993  | \$ 3,660,000                       | -71.4%         | \$ (9,142,000)        |
| <b>TOTAL FUND EXPENDITURES</b>       | <b>\$ 155,026</b>      | <b>\$ 12,802,000</b>             | <b>\$1,286,993</b>                                   | <b>\$ 3,660,000</b>                | <b>-71.4%</b>  | <b>\$ (9,142,000)</b> |
| <b>NET REVENUE OVER EXPENDITURES</b> | <b>\$ 2,963</b>        | <b>\$ -</b>                      | <b>\$5,965,564</b>                                   | <b>\$ -</b>                        | <b>#DIV/0!</b> | <b>\$ -</b>           |
| <b>PARK IMPACT FEES</b>              |                        |                                  |  |                                    |                |                       |
| <b>REVENUES:</b>                     |                        |                                  |  |                                    |                |                       |
| TOTAL MISCELLANEOUS REVENUE          | \$ 80,484              | \$ 341,927                       | \$68,105   | \$ 162,500                         | -52.5%         | \$ (179,427)          |
| <b>TOTAL FUND REVENUE</b>            | <b>\$ 80,484</b>       | <b>\$ 341,927</b>                | <b>\$68,105</b>                                      | <b>\$ 162,500</b>                  | <b>-52.5%</b>  | <b>\$ (179,427)</b>   |
| <b>EXPENDITURES:</b>                 |                        |                                  |  |                                    |                |                       |
| TOTAL EXPENDITURES                   | \$ 442,526             | \$ 341,927                       | \$214,637  | \$ 162,500                         | -138.1%        | \$ (179,427)          |
| <b>TOTAL FUND EXPENDITURES</b>       | <b>\$ 442,526</b>      | <b>\$ 341,927</b>                | <b>\$214,637</b>                                     | <b>\$ 162,500</b>                  | <b>-138.1%</b> | <b>\$ (179,427)</b>   |
| <b>NET REVENUE OVER EXPENDITURES</b> | <b>\$ (362,042)</b>    | <b>\$ -</b>                      | <b>-\$146,532</b>                                    | <b>\$ -</b>                        | <b>0.0%</b>    | <b>\$ -</b>           |
| <b>PUBLIC SAFETY IMPACT FEES</b>     |                        |                                  |  |                                    |                |                       |
| <b>REVENUES:</b>                     |                        |                                  |  |                                    |                |                       |
| TOTAL MISCELLANEOUS REVENUE          | \$ 286,483             | \$ 190,015                       | \$129,470  | \$ 159,044                         | -16.3%         | \$ (30,971)           |
| <b>TOTAL FUND REVENUE</b>            | <b>\$ 286,483</b>      | <b>\$ 190,015</b>                | <b>\$129,470</b>                                     | <b>\$ 159,044</b>                  | <b>-16.3%</b>  | <b>\$ (30,971)</b>    |
| <b>EXPENDITURES:</b>                 |                        |                                  |  |                                    |                |                       |
| TOTAL EXPENDITURES                   | \$ 159,753             | \$ 190,015                       | \$171,665  | \$ 159,044                         | -16.3%         | \$ (30,971)           |
| <b>TOTAL FUND EXPENDITURES</b>       | <b>\$ 159,753</b>      | <b>\$ 190,015</b>                | <b>\$171,665</b>                                     | <b>\$ 159,044</b>                  | <b>-16.3%</b>  | <b>\$ (30,971)</b>    |
| <b>NET REVENUE OVER EXPENDITURES</b> | <b>\$ 126,730</b>      | <b>\$ -</b>                      | <b>-\$42,195</b>                                     | <b>\$ 0</b>                        | <b>#DIV/0!</b> | <b>\$ 0</b>           |

**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**

**Santaquin City**  
**2013-2014 Budget Summary**

| Account Number Description              | Actuals<br>(2011-2012) | Revised<br>Budget<br>(2012-2013) | Actual Thru<br>3/31/2013<br>(2012-2013)<br>75% of Yr | Projected<br>Budget<br>(2013-2014) | %Chg    | \$ Chg      |
|---|------------------------|----------------------------------|--|------------------------------------|---------|-------------|
| <b>TRANSPORTATION IMPACT FEES - NEW</b> |                        |                                  |  |                                    |         |             |
| <b>REVENUES:</b>                        |                        |                                  |  |                                    |         |             |
| TOTAL MISCELLANEOUS REVENUE             | \$ -                   | \$ -                             | \$0  | \$ 40,000                          | #DIV/0! | \$ 40,000   |
| TOTAL FUND REVENUE                      | \$ -                   | \$ -                             | \$0  | \$ 40,000                          | #DIV/0! | \$ 40,000   |
| <b>EXPENDITURES:</b>                    |                        |                                  |  |                                    |         |             |
| TOTAL EXPENDITURES                      | \$ -                   | \$ -                             | \$0  | \$ 40,000                          | #DIV/0! | \$ 40,000   |
| TOTAL FUND EXPENDITURES                 | \$ -                   | \$ -                             | \$0  | \$ 40,000                          | #DIV/0! | \$ 40,000   |
| NET REVENUE OVER EXPENDITURES           | \$ -                   | \$ -                             | \$0  | \$ -                               | #DIV/0! | \$ -        |
| <b>RECREATION - SPECIAL REV FUND</b>    |                        |                                  |  |                                    |         |             |
| <b>REVENUES:</b>                        |                        |                                  |  |                                    |         |             |
| TOTAL INTERGOVERNMENTAL REVENUE         | \$ 36,560              | \$ 26,771                        | \$13,072   | \$ 27,842                          | 4.0%    | \$ 1,071    |
| TOTAL CHARGES FOR SERVICES              | \$ 110,678             | \$ 114,150                       | \$93,862   | \$ 107,050                         | -6.2%   | \$ (7,100)  |
| <b>MISCELLANEOUS REVENUE</b>            |                        |                                  |  |                                    |         |             |
| 61-38-100 INTEREST EARNED               |                        |                                  |  |                                    | #DIV/0! | \$ -        |
| TOTAL CONTRIBUTIONS AND TRANSFERS       |                        |                                  |  |                                    | #DIV/0! | \$ -        |
| TOTAL CONTRIBUTIONS AND TRANSFERS       | \$ 105,000             | \$ 113,708                       | \$75,121   | \$ 82,246                          | -28.2%  | \$ (31,462) |
| TOTAL FUND REVENUE                      | \$ 252,238             | \$ 254,629                       | \$182,055  | \$ 217,138                         | -14.8%  | \$ (37,491) |
| <b>EXPENDITURES:</b>                    |                        |                                  |  |                                    |         |             |
| TOTAL EXPENDITURES                      | \$ 263,003             | \$ 254,629                       | \$162,675  | \$ 217,138                         | -14.8%  | \$ (37,491) |
| TOTAL FUND EXPENDITURES                 | \$ 263,003             | \$ 254,629                       | \$162,675  | \$ 217,138                         | -14.8%  | \$ (37,491) |
| NET REVENUE OVER EXPENDITURES           | \$ (10,765)            | \$ -                             | \$19,380   | \$ 0                               | #DIV/0! | \$ 0        |
| <b>SANTAQUIN DAYS ENTERPRISE FUND</b>   |                        |                                  |  |                                    |         |             |
| <b>REVENUES:</b>                        |                        |                                  |  |                                    |         |             |
| TOTAL CHARGES FOR SERVICES              | \$ 31,542              | \$ 30,000                        | \$28,903   | \$ 27,000                          | -10.0%  | \$ (3,000)  |
| TOTAL MISCELLANEOUS REVENUE             | \$ 30,915              | \$ 15,000                        | \$251  | \$ 21,000                          | 40.0%   | \$ 6,000    |
| TOTAL CONTRIBUTIONS AND TRANSFERS       | \$ -                   | \$ -                             | \$0  | \$ 17,000                          | #DIV/0! | \$ 17,000   |
| TOTAL FUND REVENUE                      | \$ 62,457              | \$ 45,000                        | \$29,154   | \$ 65,000                          | 44.4%   | \$ 20,000   |
| <b>EXPENDITURES:</b>                    |                        |                                  |  |                                    |         |             |
| TOTAL EXPENDITURES                      | \$ 49,212              | \$ 45,000                        | \$44,326   | \$ 65,000                          | 44.4%   | \$ 20,000   |
| TOTAL FUND EXPENDITURES                 | \$ 49,212              | \$ 45,000                        | \$44,326   | \$ 65,000                          | 44.4%   | \$ 20,000   |
| NET REVENUE OVER EXPENDITURES           | \$ 13,245              | \$ -                             | -\$15,172  | \$ 0                               | #DIV/0! | \$ 0        |

**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**

**Santaquin City**  
**2013-2014 Budget Summary**

| Account Number Description           | Actuals<br>(2011-2012) | Revised<br>Budget<br>(2012-2013) | Actual Thru<br>3/31/2013<br>(2012-2013)<br>75% of Yr | Projected<br>Budget<br>(2013-2014) | %Chg           | \$ Chg          |
|--------------------------------------|------------------------|----------------------------------|--|------------------------------------|----------------|-----------------|
| <b>CHIEFTAIN MUSEUM</b>              |                        |                                  |  |                                    |                |                 |
| <b>REVENUES:</b>                     |                        |                                  |  |                                    |                |                 |
| TOTAL INTERGOVERNMENTAL REVENUE      | \$ -                   | \$ -                             | \$0  | \$ -                               | #DIV/0!        | \$ -            |
| <b>MISCELLANEOUS REVENUE</b>         |                        |                                  |  |                                    |                |                 |
| 63-38-100                            |                        |                                  |  |                                    | #DIV/0!        | \$ -            |
| TOTAL MISCELLANEOUS REVENUE          |                        |                                  |  |                                    | #DIV/0!        | \$ -            |
| TOTAL CONTRIBUTIONS AND TRANSFERS    | \$ 3,470               | \$ 5,231                         | \$3,923  | \$ 4,730                           | -9.7%          | \$ (501)        |
| <b>TOTAL FUND REVENUE</b>            | <b>\$ 3,470</b>        | <b>\$ 5,231</b>                  | <b>\$3,923</b>                                       | <b>\$ 4,730</b>                    | <b>-9.7%</b>   | <b>\$ (501)</b> |
| <b>EXPENDITURES:</b>                 |                        |                                  |  |                                    |                |                 |
| TOTAL EXPENDITURES                   | \$ 2,909               | \$ 5,231                         | \$1,921  | \$ 4,730                           | -9.7%          | \$ (501)        |
| <b>TOTAL FUND EXPENDITURES</b>       | <b>\$ 2,909</b>        | <b>\$ 5,231</b>                  | <b>\$1,921</b>                                       | <b>\$ 4,730</b>                    | <b>-9.7%</b>   | <b>\$ (501)</b> |
| <b>NET REVENUE OVER EXPENDITURES</b> | <b>\$ 561</b>          | <b>\$ 0</b>                      | <b>\$2,002</b>                                       | <b>\$ 0</b>                        | <b>835.1%</b>  | <b>\$ 0</b>     |
| <b>LIBRARY FUND</b>                  |                        |                                  |  |                                    |                |                 |
| <b>REVENUES:</b>                     |                        |                                  |  |                                    |                |                 |
| TOTAL TAXES                          | \$ 39,398              | \$ 40,000                        | \$36,415   | \$ 42,500                          | 6.3%           | \$ 2,500        |
| TOTAL MISCELLANEOUS REVENUE          | \$ 9,906               | \$ 13,900                        | \$19,698   | \$ 14,000                          | 1.2%           | \$ 100          |
| TOTAL CONTRIBUTIONS AND TRANSFERS    | \$ 72,500              | \$ 77,748                        | \$58,311   | \$ 84,000                          | 8.2%           | \$ 6,252        |
| <b>TOTAL FUND REVENUE</b>            | <b>\$ 121,803</b>      | <b>\$ 131,648</b>                | <b>\$114,425</b>                                     | <b>\$ 140,500</b>                  | <b>7.1%</b>    | <b>\$ 8,852</b> |
| <b>EXPENDITURES:</b>                 |                        |                                  |  |                                    |                |                 |
| TOTAL EXPENDITURES                   | \$ 119,966             | \$ 131,648                       | \$95,111   | \$ 140,500                         | 7.1%           | \$ 8,852        |
| <b>TOTAL FUND EXPENDITURES</b>       | <b>\$ 119,966</b>      | <b>\$ 131,648</b>                | <b>\$95,111</b>                                      | <b>\$ 140,500</b>                  | <b>7.1%</b>    | <b>\$ 8,852</b> |
| <b>NET REVENUE OVER EXPENDITURES</b> | <b>\$ 1,838</b>        | <b>\$ 0</b>                      | <b>\$19,314</b>                                      | <b>\$ 0</b>                        | <b>1091.3%</b> | <b>\$ 0</b>     |
| <b>SENIOR CITIZENS FUND</b>          |                        |                                  |  |                                    |                |                 |
| <b>REVENUES:</b>                     |                        |                                  |  |                                    |                |                 |
| TOTAL CHARGES FOR SERVICES           | \$ 13,535              | \$ 10,850                        | \$9,700  | \$ 12,650                          | 16.6%          | \$ 1,800        |
| TOTAL MISCELLANEOUS REVENUE          | \$ 680                 | \$ 500                           | \$240  | \$ 500                             | 0.0%           | \$ -            |
| TOTAL CONTRIBUTIONS AND TRANSFERS    | \$ 26,200              | \$ 25,359                        | \$19,019   | \$ 24,880                          | -1.9%          | \$ (480)        |
| <b>TOTAL FUND REVENUE</b>            | <b>\$ 40,415</b>       | <b>\$ 36,709</b>                 | <b>\$28,959</b>                                      | <b>\$ 38,030</b>                   | <b>3.6%</b>    | <b>\$ 1,321</b> |
| <b>EXPENDITURES:</b>                 |                        |                                  |  |                                    |                |                 |
| TOTAL EXPENDITURES                   | \$ 39,545              | \$ 36,709                        | \$25,515   | \$ 38,029                          | 3.6%           | \$ 1,321        |
| <b>TOTAL FUND EXPENDITURES</b>       | <b>\$ 39,545</b>       | <b>\$ 36,709</b>                 | <b>\$25,515</b>                                      | <b>\$ 38,029</b>                   | <b>3.6%</b>    | <b>\$ 1,321</b> |
| <b>NET REVENUE OVER EXPENDITURES</b> | <b>\$ 870</b>          | <b>\$ 0</b>                      | <b>\$3,443</b>                                       | <b>\$ 0</b>                        | <b>-0.3%</b>   | <b>\$ (0)</b>   |

**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**

**Santaquin City**  
**2013-2014 Budget Summary**

| Account Number Description           | Actuals<br>(2011-2012) | Revised<br>Budget<br>(2012-2013) | Actual Thru<br>3/31/2013<br>(2012-2013)<br>75% of Yr | Projected<br>Budget<br>(2013-2014) | %Chg           | \$ Chg           |
|--------------------------------------|------------------------|----------------------------------|--|------------------------------------|----------------|------------------|
| <b>FIRE DEPARTMENT FUND (NEW)</b>    |                        |                                  |  |                                    |                |                  |
| <b>REVENUES:</b>                     |                        |                                  |  |                                    |                |                  |
| TOTAL INTERGOVERNMENTAL REVENUE      | \$ -                   | \$ 42,300                        | \$ -   | \$ 36,000                          | -28.6%         | \$ (6,300)       |
| TOTAL CHARGES FOR SERVICES           | \$ 118,530             | \$ 107,600                       | \$ 55,905  | \$ 123,043                         | 11.9%          | \$ 15,243        |
| TOTAL MISCELLANEOUS REVENUE          | \$ -                   | \$ -                             | \$ -   | \$ -                               | #DIV/0!        | \$ -             |
| TOTAL CONTRIBUTIONS AND TRANSFERS    | \$ 105,528             | \$ 123,487                       | \$ 156,987   | \$ 185,000                         | 49.8%          | \$ 61,513        |
| <b>TOTAL FUND REVENUE</b>            | <b>\$ 224,058</b>      | <b>\$ 273,887</b>                | <b>\$ 212,892</b>                                    | <b>\$ 344,043</b>                  | <b>25.8%</b>   | <b>\$ 70,456</b> |
| <b>EXPENDITURES:</b>                 |                        |                                  |  |                                    |                |                  |
| TOTAL EMERGENCY MEDICAL TECHNICIANS  | \$ 143,388             | \$ 159,927                       | \$ 127,571   | \$ 181,582                         | 13.5%          | \$ 21,655        |
| TOTAL FIRE PROTECTION                | \$ 80,670              | \$ 113,660                       | \$ 85,320  | \$ 162,461                         | 42.9%          | \$ 48,801        |
| <b>TOTAL FUND EXPENDITURES</b>       | <b>\$ 224,058</b>      | <b>\$ 273,887</b>                | <b>\$ 212,891</b>                                    | <b>\$ 344,043</b>                  | <b>25.8%</b>   | <b>\$ 70,456</b> |
| <b>NET REVENUE OVER EXPENDITURES</b> | <b>\$ 0</b>            | <b>\$ -</b>                      | <b>\$ 0</b>  | <b>\$ 0</b>                        | <b>#DIV/0!</b> | <b>\$ 0</b>      |

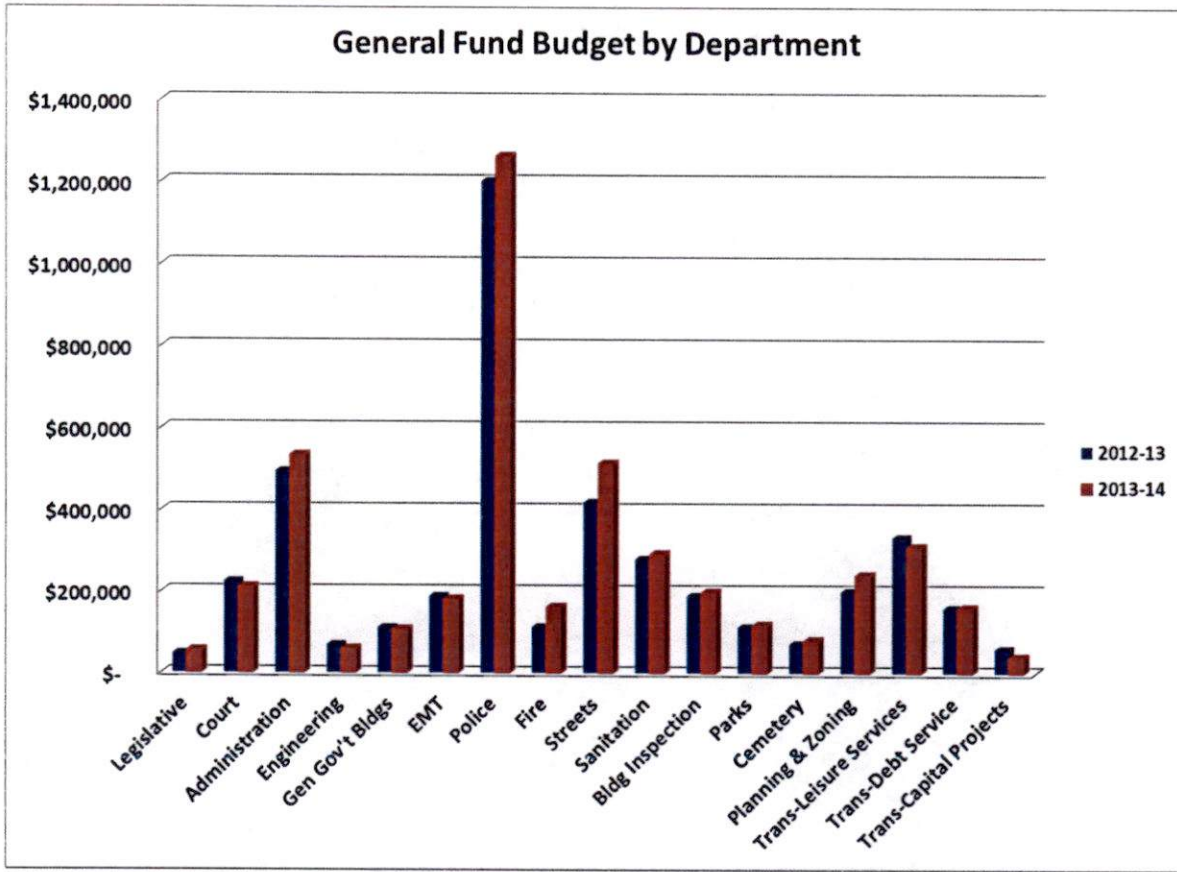
### General Fund

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 have been segregated this year from the General Fund into a newly created Special Revenue Fund to improve 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 attorney and engineers.

The following chart outlines the changes by department from the 2012-2013 budget year to the 2013-2014 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**  
**2013-2014 APPROVED BUDGET**



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

**Santaquin City**  
**2013-2014 General Fund by Department over 7-Years**

| Account Number Description          | Actuals (2007-2008) | Actuals (2008-2009) | Actuals (2009-2010) | Actuals (2010-2011) | Actuals (2011-2012) | Revised Budget (2012-2013) | Projected Budget (2013-2014) |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|------------------------------|
| <b>GENERAL FUND</b>                 |                     |                     |                     |                     |                     |                            |                              |
| TOTAL LEGISLATIVE                   | \$ 53,462           | \$ 47,396           | \$ 50,271           | \$ 45,740           | \$ 80,085           | \$ 50,844                  | \$ 55,887                    |
| TOTAL COURT                         | \$ 220,828          | \$ 234,534          | \$ 225,403          | \$ 243,802          | \$ 286,548          | \$ 244,794                 | \$ 211,657                   |
| TOTAL ADMINISTRATION                | \$ 578,978          | \$ 511,304          | \$ 596,125          | \$ 583,117          | \$ 506,757          | \$ 498,540                 | \$ 534,261                   |
| TOTAL FLOOD MITIGATION              |                     |                     |                     |                     |                     |                            |                              |
| TOTAL ENGINEERING DEPT              | \$ 217,555          | \$ 100,714          | \$ 90,240           | \$ 42,886           | \$ 73,720           | \$ 70,000                  | \$ 60,000                    |
| TOTAL GENERAL GOVERNMENT BUILDINGS  | \$ 110,039          | \$ 90,657           | \$ 57,818           | \$ 66,118           | \$ 96,235           | \$ 112,629                 | \$ 107,620                   |
| TOTAL EMERGENCY MEDICAL TECHNICIANS | \$ 146,097          | \$ 133,929          | \$ 136,518          | \$ 171,888          | \$ 143,388          | \$ 159,927                 | \$ -                         |
| TOTAL POLICE                        | \$ 1,000,467        | \$ 1,005,243        | \$ 1,005,775        | \$ 1,040,398        | \$ 1,179,218        | \$ 1,214,088               | \$ 1,262,354                 |
| TOTAL FIRE PROTECTION               | \$ 96,926           | \$ 89,969           | \$ 83,870           | \$ 74,178           | \$ 80,670           | \$ 113,660                 | \$ -                         |
| TOTAL MISCELLANEOUS                 |                     |                     |                     |                     | \$ 292              |                            |                              |
| TOTAL PARKS                         | \$ 66,238           | \$ 62,982           | \$ 78,215           | \$ 78,324           | \$ 107,825          | \$ 112,362                 | \$ 118,535                   |
| TOTAL EMERGENCY MANAGEMENT SERVICES | \$ 1,229            | \$ 733              | \$ 766              | \$ 855              | \$ 42               | \$ -                       | \$ -                         |
| TOTAL CEMETERY                      | \$ 52,017           | \$ 57,819           | \$ 53,806           | \$ 52,345           | \$ 73,444           | \$ 78,096                  | \$ 80,696                    |
| TOTAL PLANNING & ZONNING            | \$ 125,863          | \$ 124,748          | \$ 125,747          | \$ 168,408          | \$ 193,728          | \$ 202,964                 | \$ 240,699                   |
| TOTAL TRANSFERS                     | \$ 686,614          | \$ 409,003          | \$ 831,008          | \$ 637,691          | \$ 747,637          | \$ 637,011                 | \$ 702,325                   |
| TOTAL FUND EXPENDITURES             | \$ 4,395,132        | \$ 3,832,647        | \$ 4,353,767        | \$ 4,229,658        | \$ 4,596,069        | \$ 4,455,517               | \$ 4,378,708                 |
| NET REVENUE OVER EXPENDITURES       | \$ 104,740          | \$ 1                | \$ 9,768            | \$ 321,975          | \$ 250,855          | \$ 0                       | \$ 0                         |

**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**

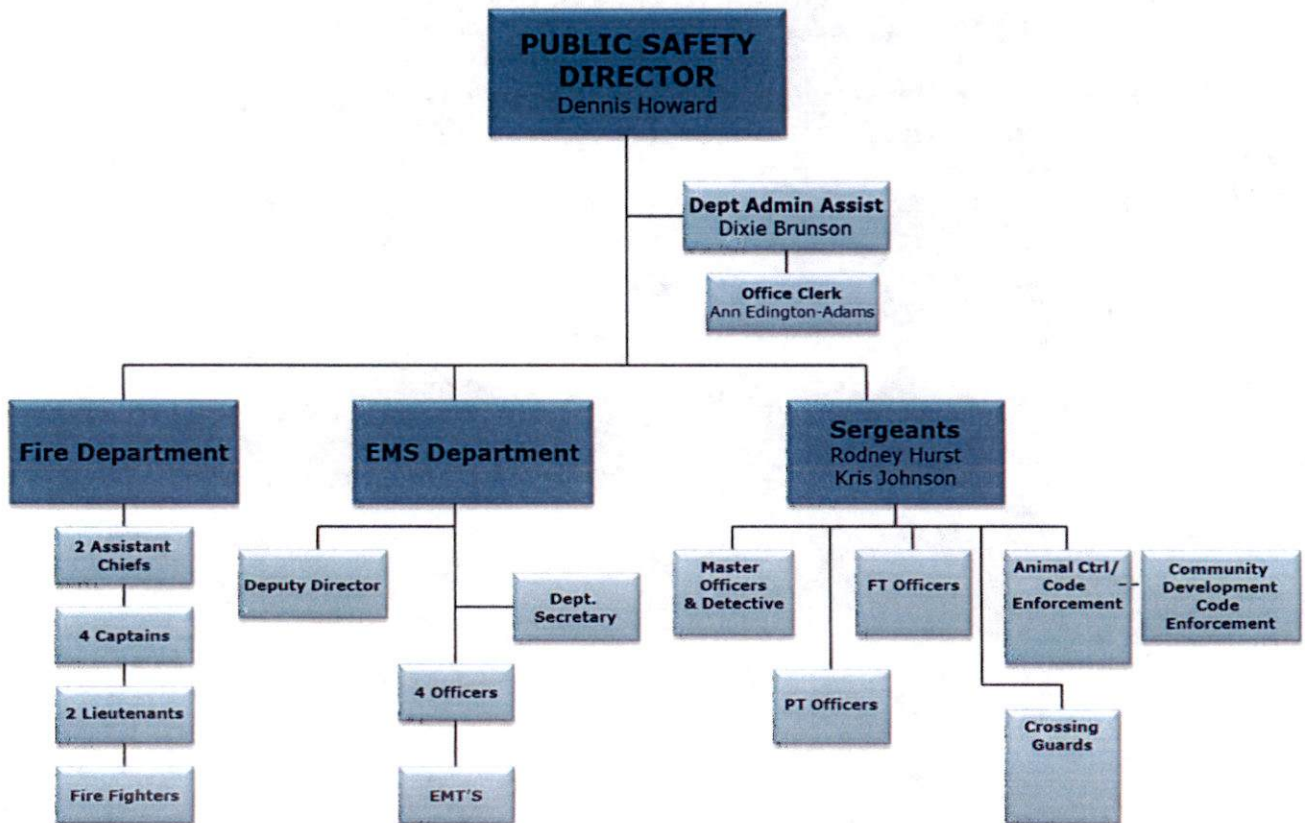
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**Functional Areas – Departmental Review**

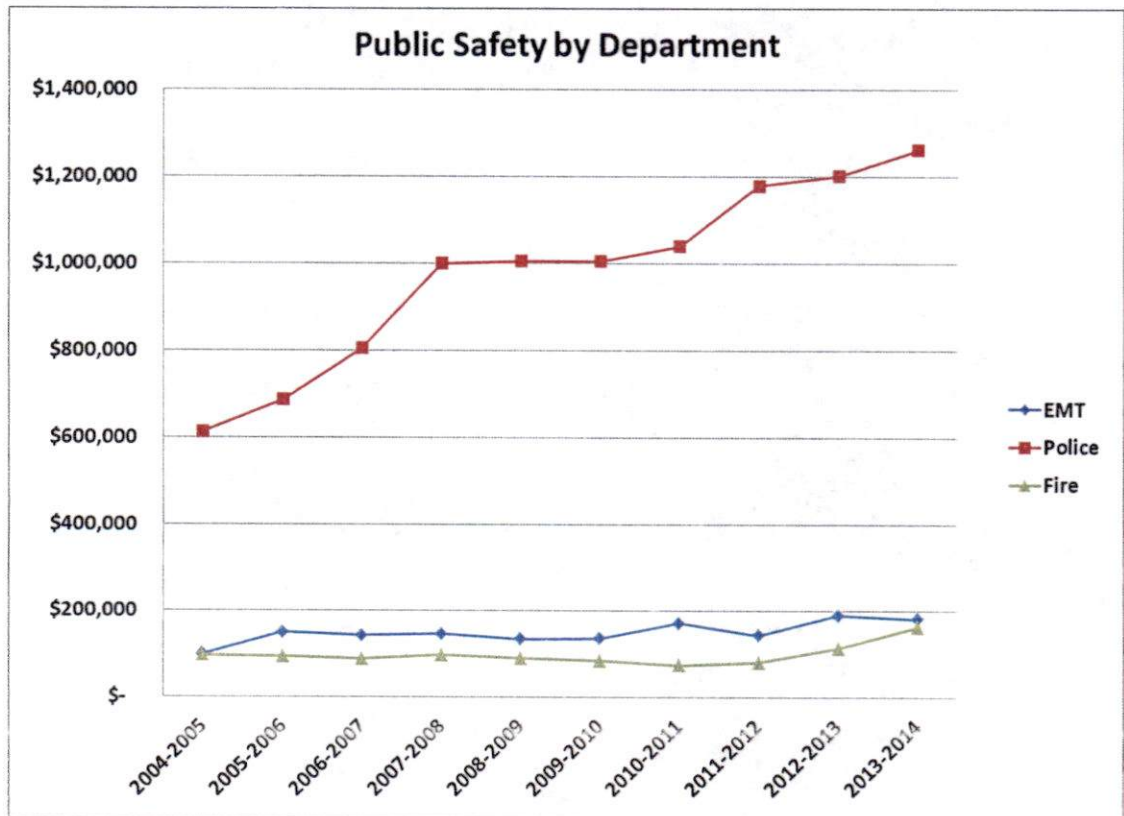
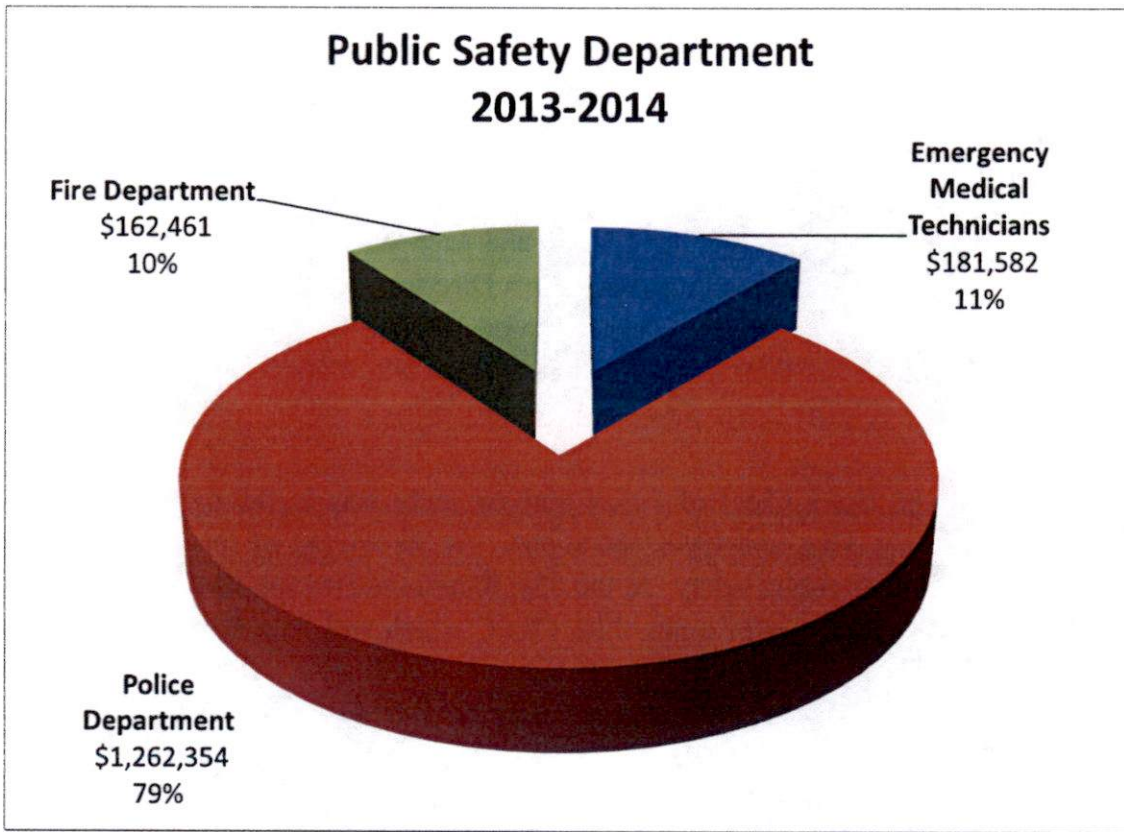
As illustrated in the chart on page 47, expenditures of the city are broken into five Functional Areas which include Public Safety, Public Works, Community Development, Leisure Services, and Administrative Services. Each Functional Area is composed of multiple departments. Each department is supervised by a Department Head and each of the Department Heads within a Functional Area are supervised by a Functional Area Director. The next section will outline the operational budgets and budget trends of each Functional Area.

*Public Safety*

Dennis Howard is the city’s Chief of Police and currently acts in the role of Public Safety Director over all Police, Fire, and EMS operations. At the writing of this budget, the city is modifying the structure of public safety. In the near future, the Fire and EMS operations will be consolidated under the direction of a new Fire Chief which will be a Director Level position working at a peer level with the Chief of Police. The following charts outline the current organizational structure of public safety along with financial trends of the organization:



**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**

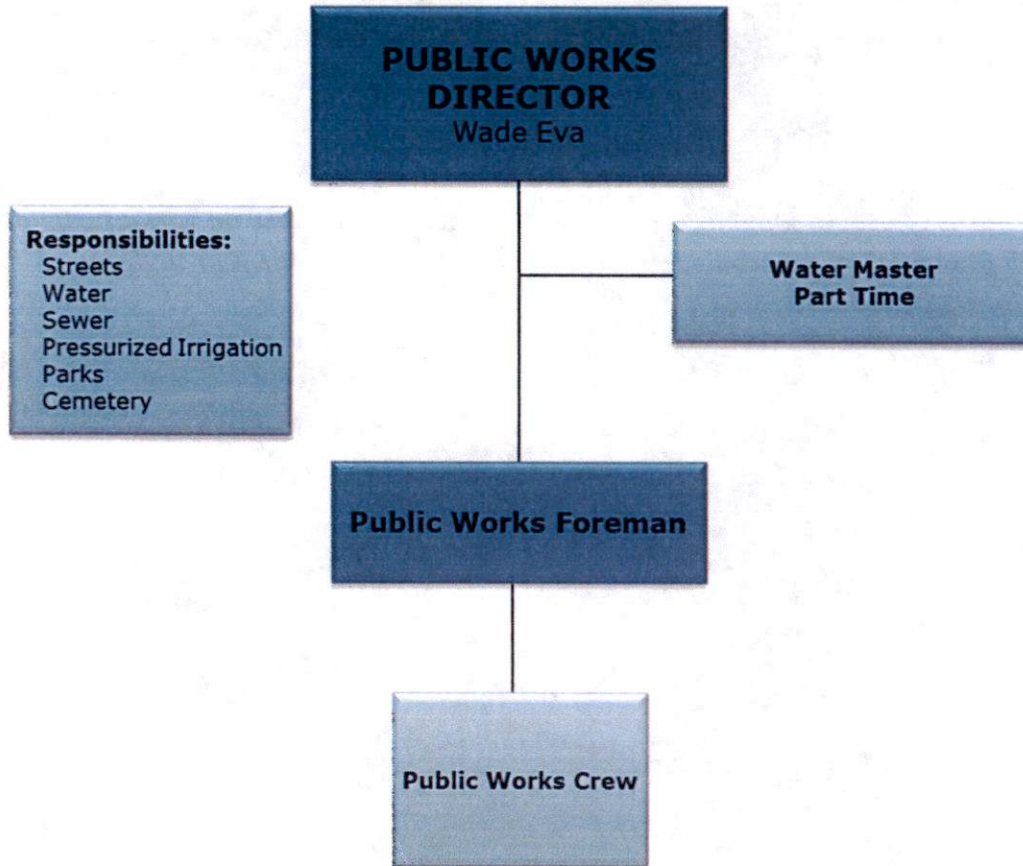


**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**

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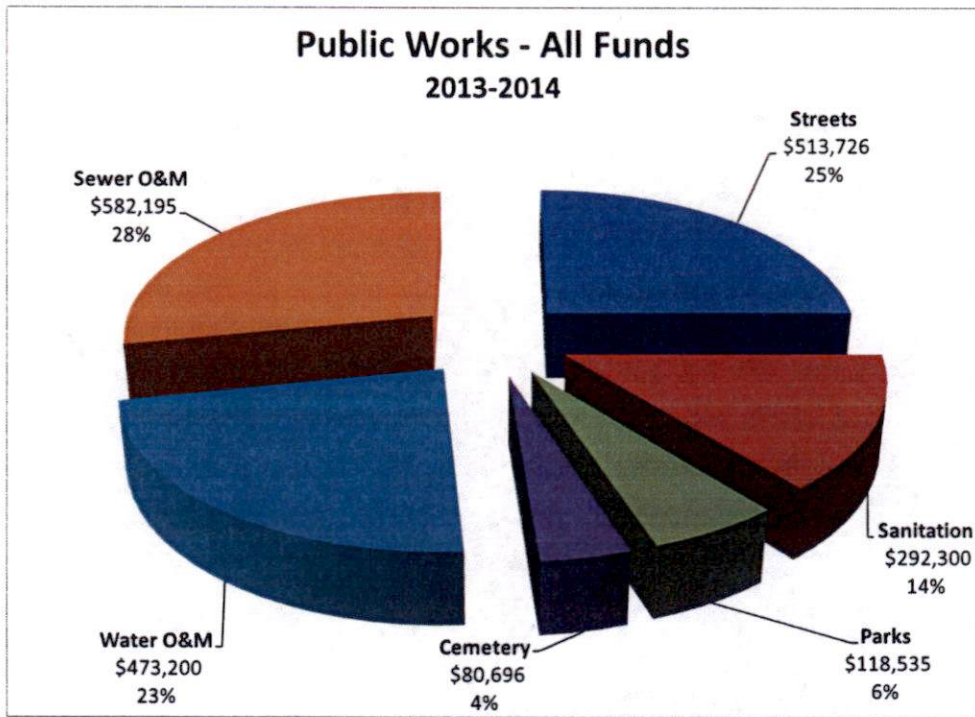
*Public Works*

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, Wade 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 to minimize the redundancies of equipment and staffing found so often in other municipalities. Because of this structure, Santaquin City has one of the most efficient and effective crews in the state of Utah. The following charts outline the current organizational structure of public safety along with financial trends of the organization:

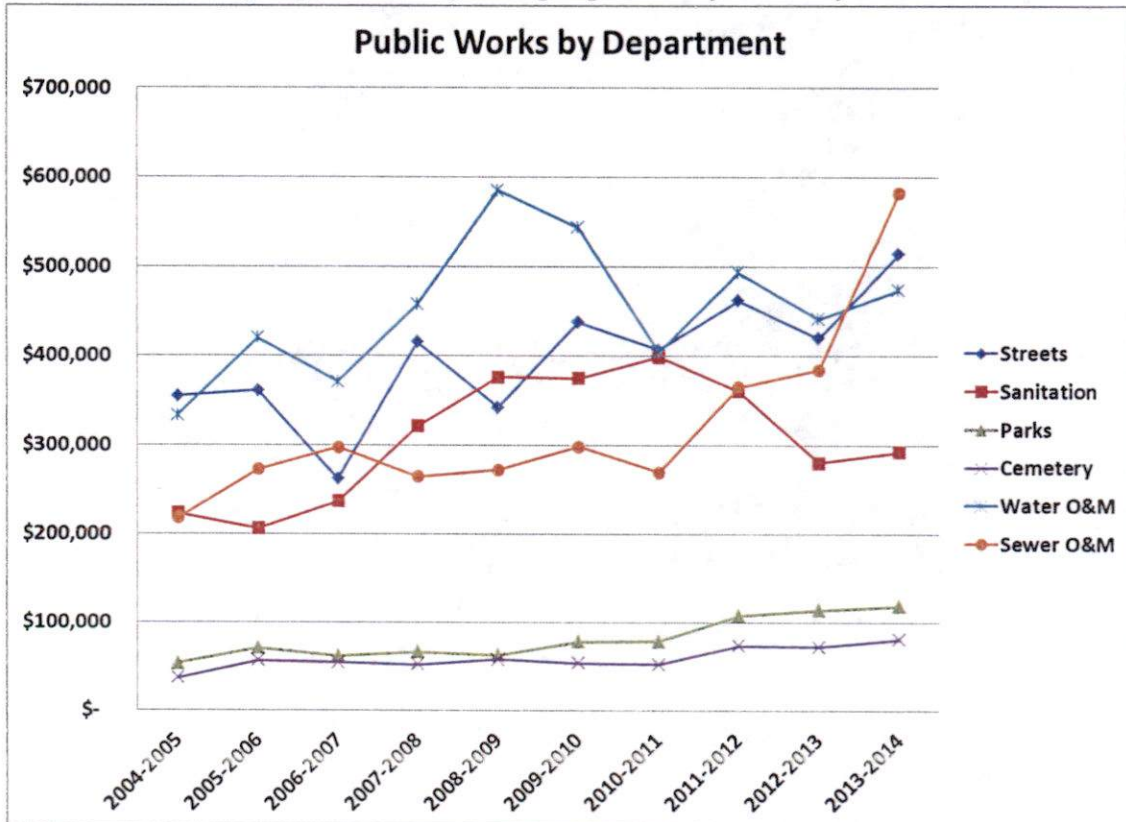


The financials for Public Works span the General Fund, as well as the three enterprise funds for Water, Sewer, and Pressurized Irrigation. In addition to the operational financial information presented on the following page, the majority of the city's capital projects also fall under the direction of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

# SANTAQUIN CITY 2013-2014 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.*

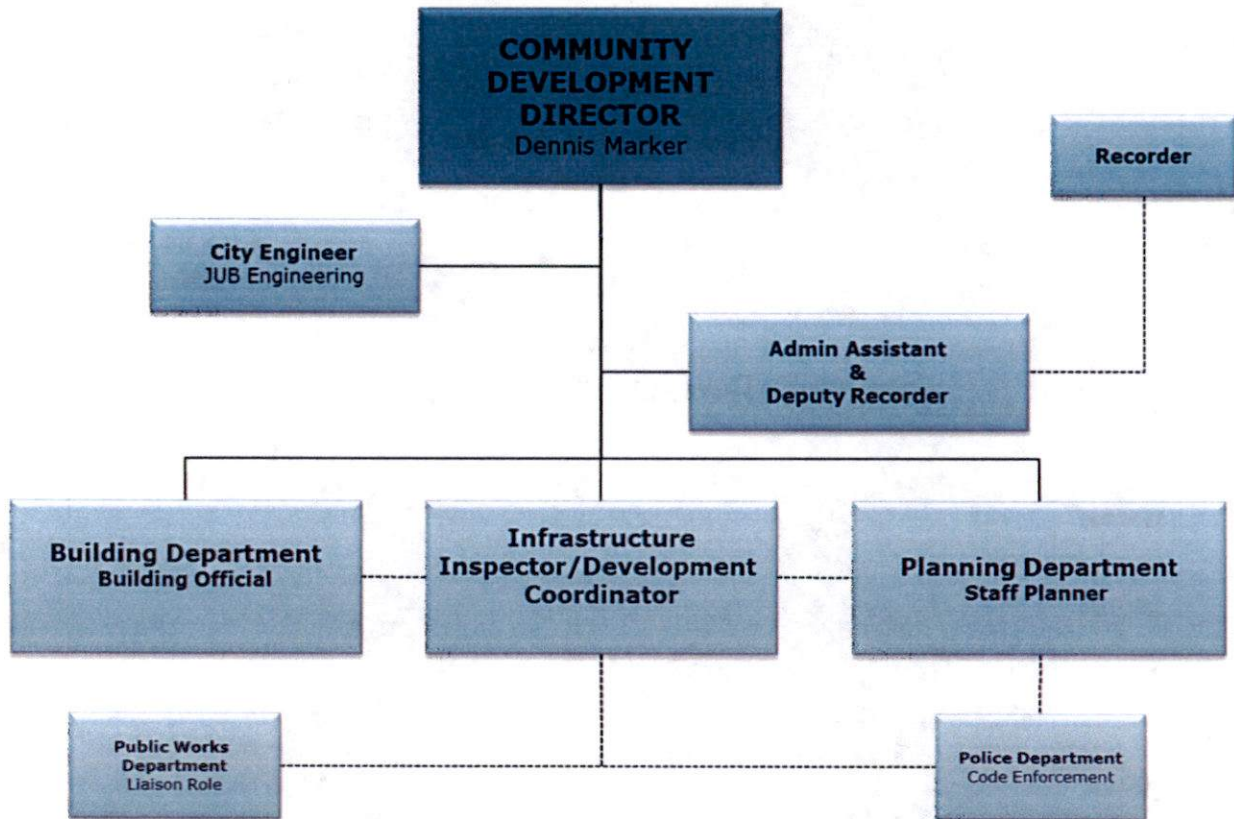


**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**

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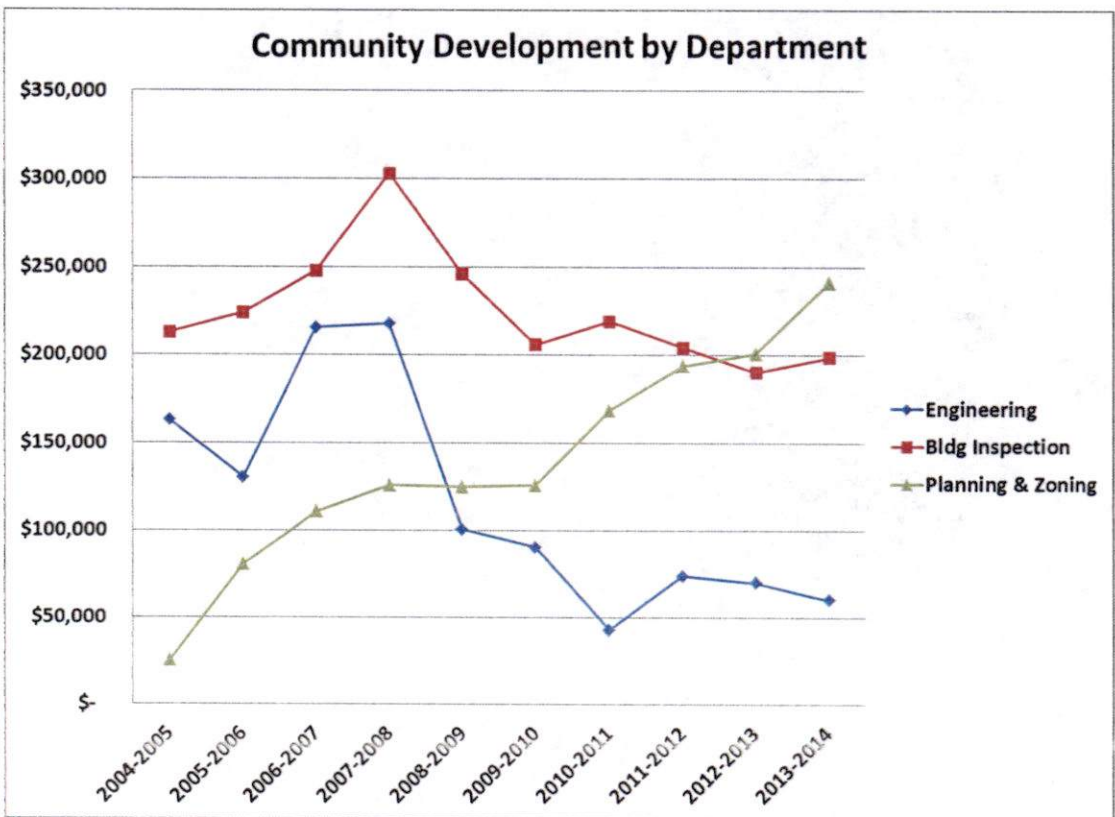
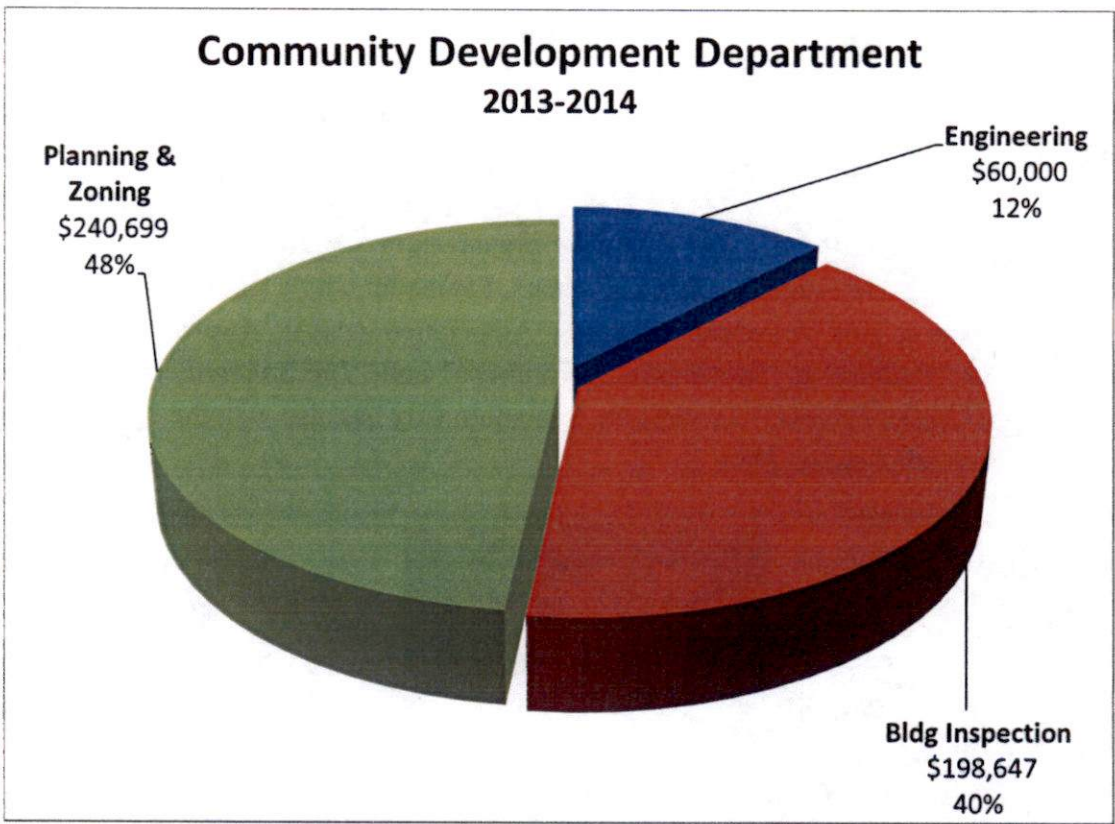
*Community Development*

The Functional Area over Community Development 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. The Community Development organization is managed by Dennis Marker, Community Development Director. In recent years, Santaquin City's Community Development Department has won two American Planning Association (APA) Awards for Outstanding Achievement for "*Policies for Sustainable Agriculture*" and "*The Santaquin City Wastewater Reclamation and Reuse Project.*" In addition, Santaquin City has also won the Utah APA Award of Merit for its overall General Plan.



The financials for the Community Development Functional Area are found on the following page:

**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**

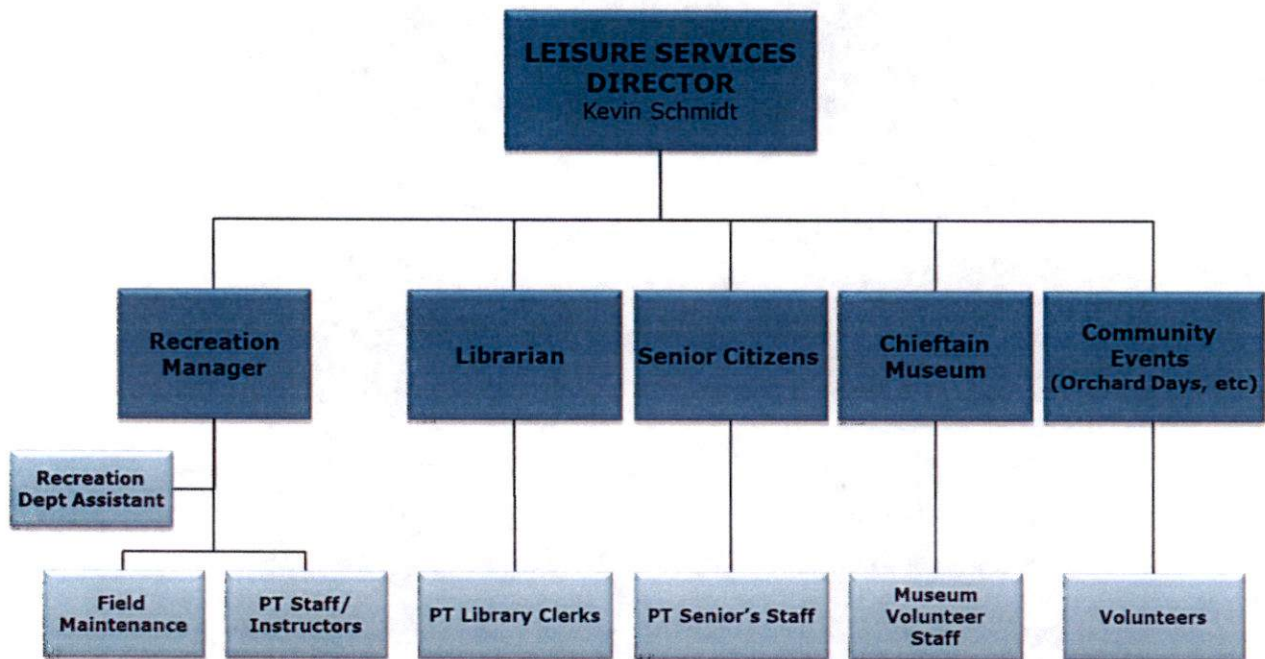


**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**

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*Leisure Services*

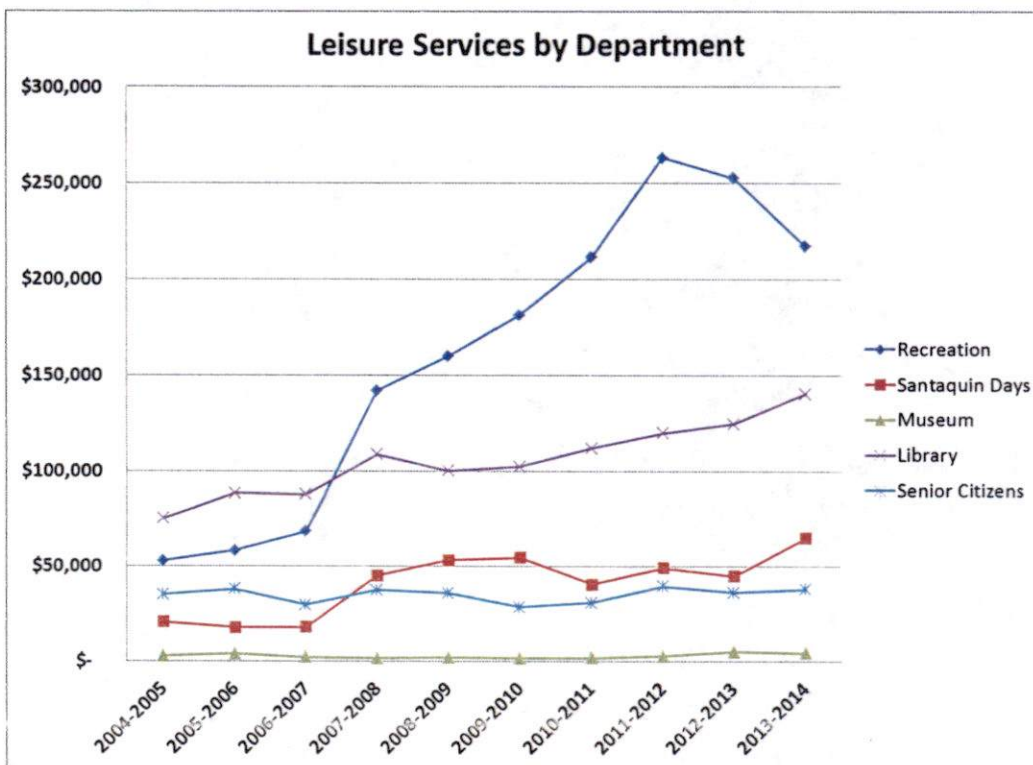
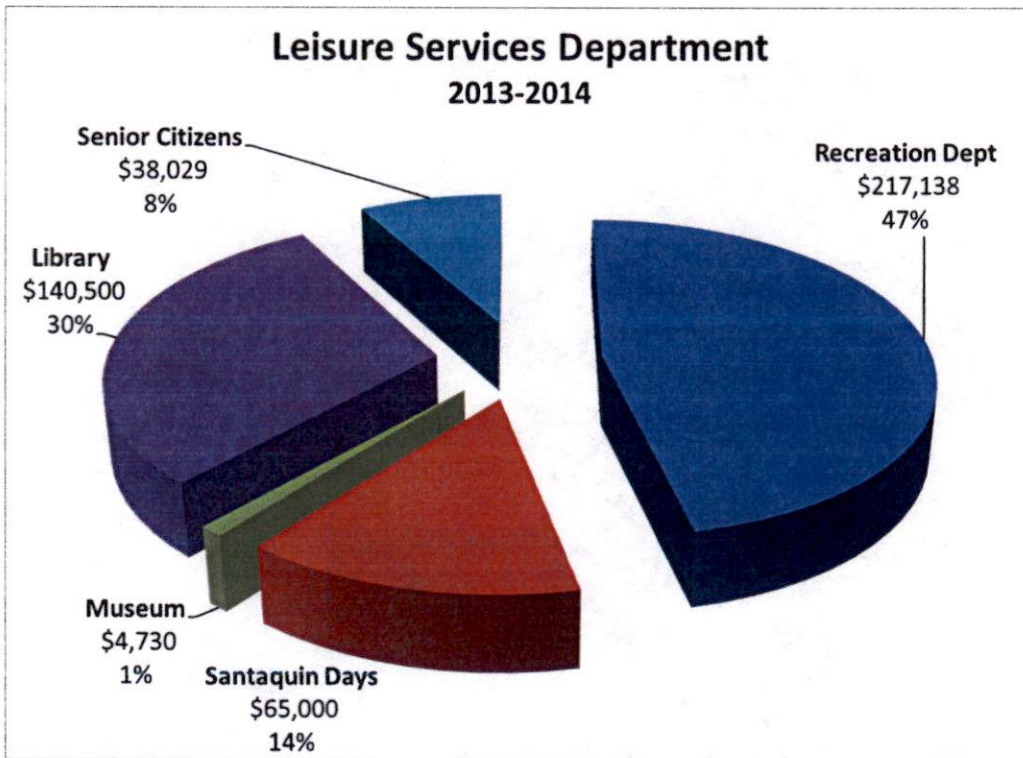
To Santaquin City, Leisure Services represents “*Community Outreach*” and overall “*Quality of Life*”. From the Recreation Department to the Library; from events like “Orchard Days” to touring the Chieftain Museum, if it involves making life more enjoyable for the citizens of Santaquin City, Kevin Schmidt, Leisure Services Director, is on the job. Over the past 7 years the number of programs offered has increased from 9 to well over 50. Market on Main, Tumbling, Kids Night Out are just a few of the programs added to the core offering of Baseball, Football, Soccer, and Basketball. In recent years, Santaquin City’s Leisure Services Department has won “Utah Recreation Department of the Year – Class 1 Cities for 2011”, “Utah Program of the Year 2011”, “Young Professional of the Year 2012” from the Utah Recreation and Parks Association and Orchard Days Rodeo of the Year for 2008, 2009, 2010, 2011, and 2012.



The financials for the Leisure Services Functional Area are found on the following page:



**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**

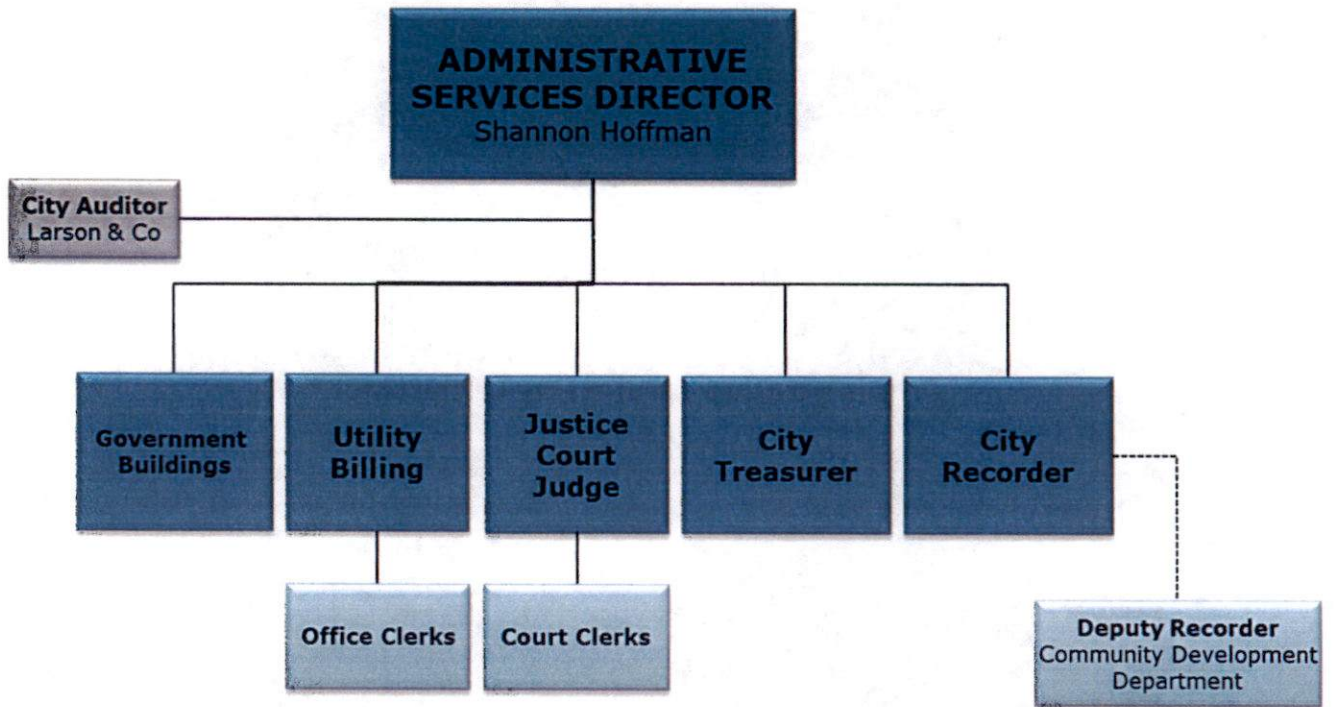


**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**

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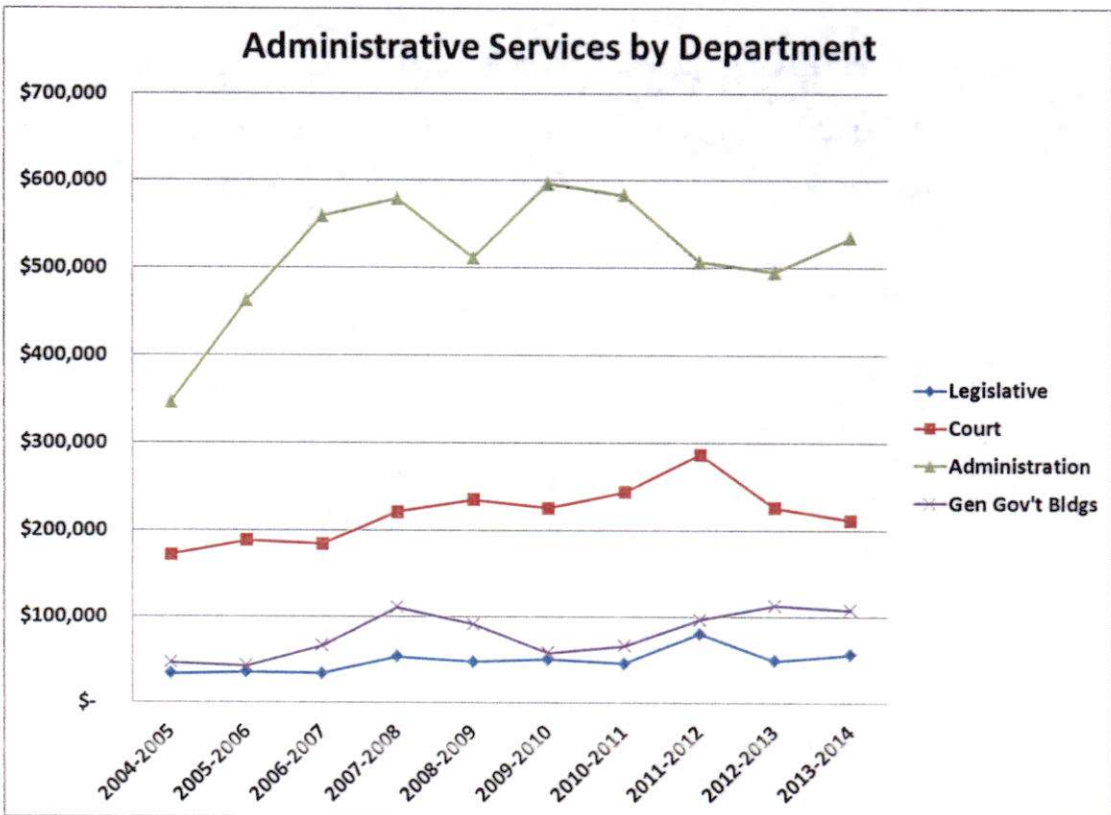
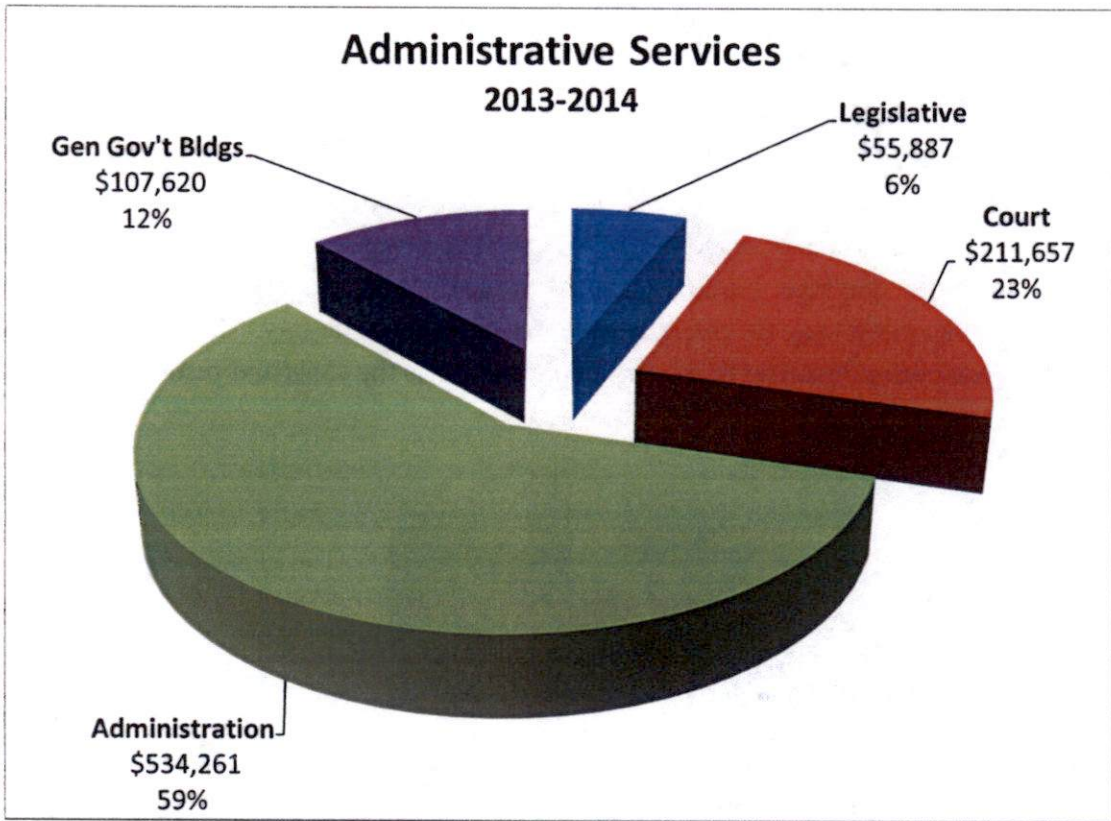
*Administrative Services*

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



The financials for the Administrative Services Functional Area are found on the following page:

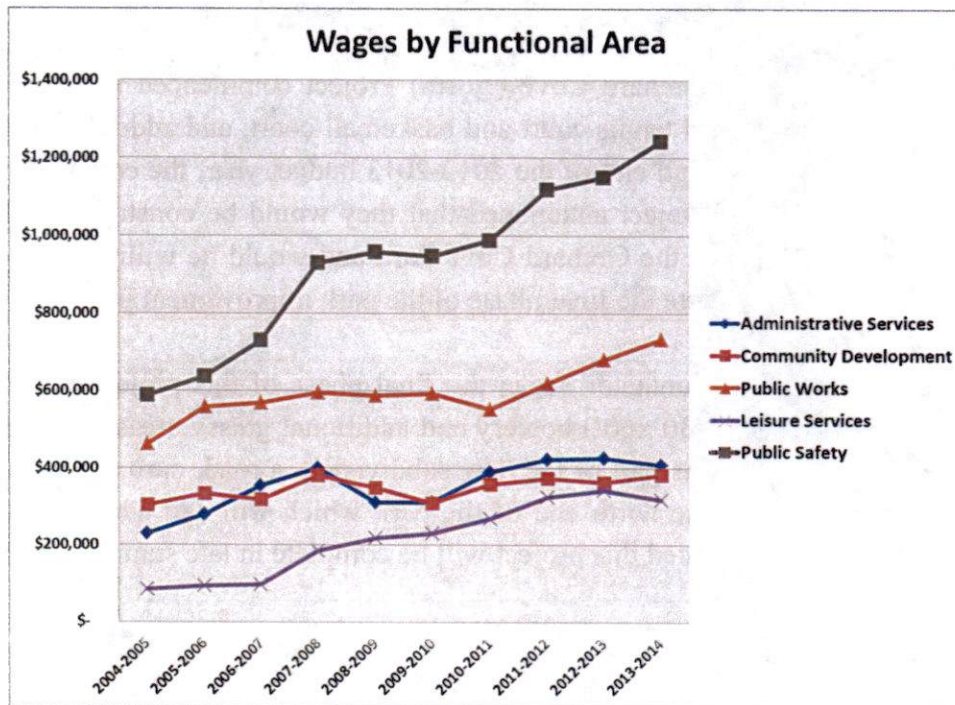
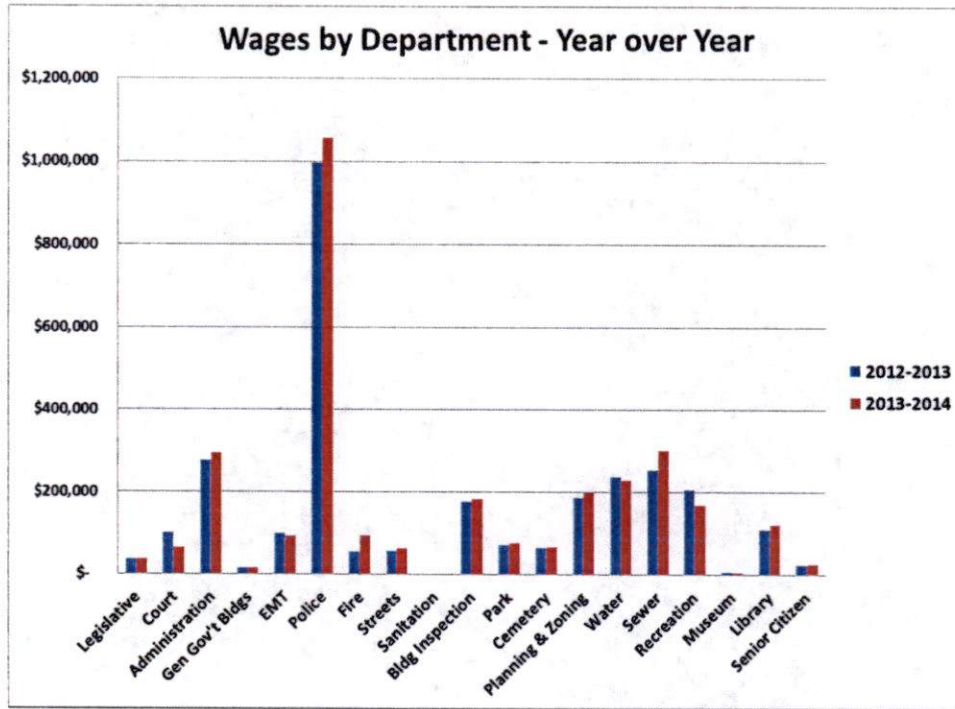
**SANTAQUIN CITY  
2013-2014 APPROVED BUDGET**



# SANTAQUIN CITY 2013-2014 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**  
**2013-2014 APPROVED BUDGET**

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**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 two major capital projects currently underway which include:

Wastewater Reclamation Facility (WRF) Project – This new sewer project on the north side of Santaquin is 75% complete at the writing of this document. “Substantial Completion” (*the ability to start function and begin testing procedures*) is anticipated in late August 2013. “Final Completion” (*project is 100% functional, punch list is complete, and the contractor is no longer on the project site*) is anticipated in late September 2013.

This \$18M project was funded by a mix of Federal and State grants along with low interest bonds provided by the Utah Division of Water Quality and the US Department of Agriculture – Rural Development. Once complete, this project will be the first in the State of Utah that will provide 100% reuse of its fully processed and cleaned sewer effluent into its pressurized irrigation system. Upon completion it will process 0.81million gallons per day (MDG) which will serve a population of 12,437 or 3,189 connections. The plant has expansion capacity, with minor modifications (e.g. purchase of new membranes, etc.), to increase processing to 2.02MGD, which will serve a population of 31,094 or 7,973 connections.

Orchard Cove Park (North) Project – Spanning the 2011-2012 and 2012-2013 budget years, Phase II of the Orchard Cove (North) Project commenced which expanded the park, added an additional tennis court and basketball court, and added additional bowery space. However, at the tail end of the 2012-2013 budget year, the contractor utilized for the park improvement project announced that they would be constructing a new 70 lot subdivision just north of the Orchard Cove Park and would be willing to hold prices so that the city could compete the final phase of the park improvement project.

In spring of 2013, the contractor began the final phase of this project which will add a restroom facility, large (30’x60’) bowery and additional grassy areas on the north end of the park. Furthermore, as part of the new subdivision, a road, curb, gutter and sidewalk will also be added on the north end of the park which will add additional parking and ADA access. It is estimated this project will be complete in late summer 2013.

One additional capital project is approved within the 2013-2014 Budget:

**SANTAQUIN CITY**  
**2013-2014 APPROVED BUDGET**

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Transportation Master Plan – In the State of Utah, Capital Facilities Plans or Master Plans are a required “first step” which allows municipalities the ability to charge impact fees to assist proportionally with the funding of new capital projects. A transportation master plan is a required element toward identifying transportation needs and potential projects within the community. Connectivity, flow of traffic and overall public safety will be considered as projects are identified and budgets are established. Once completed, impact fee recommendations based on the proportional impact of new construction to existing residents, will be provided to the city’s elected leaders. It is anticipated that, based on their approval, a new transportation impact fee will be established so that a revenue source will be created to assist the city in meeting this critical infrastructure need within the community.

Two projects under consideration, but not included in this budget (which would require a future budget amendment if approved) are as follows:

Culinary Overflow Recapturing Project – Currently the flows from the spring from Santaquin City’s canyon water rights fill the water tank located on the south end of Center Street (Canyon Road). When the water from this flow exceeds the demands of the city and capacity of this storage tank, this water overflow and is no longer utilized within the system.

It is proposed that a new diversion at the source (at a higher elevation), controlled electronically by the city’s electronic water management system known as SCADA (supervisory control and data acquisition), be installed. This will allow sensors in the water tank to trigger the SCADA system when the tank is full and allow the currently unused overflow water to be diverted into the city’s irrigation pond.

Project costs and funding have not yet been identified. However, this conservation effort is currently in the city’s Water Capital Facilities Plan. A high level estimate of roughly in the low ten thousand dollar range would allow for the funding of this project out of the Water Impact Fee account without incurring any new debt. This project will be placed before the Santaquin City Council during the 2013-2014 Budget year for their consideration and possible approval.

New Public Works Building – The final project being considered, though is not a component of this 2013-2014 Budget, is the construction of a New Public Works Building. This project was identified on pages 28 and 40. Possible approval of this project is dependent upon the consideration of our elected leaders to refund (refinance) its long-term debt on the public safety building. This would lower the overall interest rate and extend the duration of that debt service instrument.

# SANTAQUIN CITY

## 2013-2014 APPROVED BUDGET

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### 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.



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 2013-2014 APPROVED BUDGET

### DEBT SERVICE PAYMENTS

| FINANCIAL INSITUION            | DEPARTMENT  | Original Bond Amount | ANNUAL PAYMENT      | Remaining Debt Service Payments as of 6/30/2014 | MATURITY DATE |
|--------------------------------|---|----------------------|---------------------|---|---------------|
| <b>ZIONS BANK LOANS</b>        |   |                      |                     |   |               |
|                                | GOUDY PROPERTY  | \$ 174,097           | \$ 13,079           | \$ 811  | 9/1/2014      |
|                                | 2010 DUMP TRUCK LEASE                                       | \$ 125,000           | \$ 23,444           | \$ 58,611                                       | 7/8/2016      |
|                                | 2011 VEHICLE LEASES (PD Car, PD Truck, PS Truck)            | \$ 110,770           | \$ 24,343           | \$ 73,029                                       | 8/4/2016      |
| <b>USDA LOANS</b>              |   |                      |                     |   |               |
| 2011A-2 BONDS USDA             | WRF - Principal & Interest                                  | \$ 2,912,000         | \$ 126,852          | \$ 4,771,249                                    | 2/15/2052     |
| <b>****STATE OF UTAH LOANS</b> |   |                      |                     |   |               |
| ("1993B" 0% INTER 2-28-94)     | SEWER   | \$ 1,307,000         | \$ 66,000           | \$ 132,000                                      | 12/1/2015     |
| ("1994A" 0% INTER 2-28-1994)   | SEWER   | \$ 1,000,000         | \$ 33,000           | \$ 406,000                                      | 12/1/2025     |
| 2011A-1 BONDS DWQ              | WRF - Principal & Interest                                  | \$ 6,034,000         | \$ 374,340          | \$ 6,237,670                                    | 1/1/2031      |
| 2011B-1 BONDS DWQ              | WRF - Principal & Interest (Extends length of 2011A-1 Bond) | \$ 900,000           | \$ 9,000            | \$ 900,000                                      | 1/1/2033      |
| <b>BANC OF AMERICA</b>         |   |                      |                     |   |               |
| 2001 PIERCE FIRE TRUCK         | FIRE  | \$ 250,000           | \$ 30,883           | \$ 55,207                                       | 4/15/2016     |
| 2006 AMBULANCE                 | AMBULANCE   | \$ 64,000            | \$ 7,906            | \$ 14,123                                       | 4/15/2016     |
| <b>WELL FARGO</b>              |   |                      |                     |   |               |
| PUBLIC SAFETY BUILDING         |   | \$ 1,300,000         | \$ 159,044          | \$ 319,633                                      | 8/15/2015     |
| <b>EMS FINANCING</b>           |   |                      |                     |   |               |
| EMS DEFIBRILLATORS             | EMS   | \$ 167,136           | \$ 33,427           | \$ 100,282                                      | 6/15/2017     |
| <b>SUN TRUST BANK</b>          |   |                      |                     |   |               |
|                                | 2012 P.I. REVENUE BOND                                      | \$ 6,130,000         | \$ 432,657          | \$ 6,488,770                                    | 9/1/2026      |
|                                | 2012 Sewer Refunding (93C&D)                                | \$ 670,000           | \$ 50,103           | \$ 675,585                                      | 6/1/2021      |
|                                |   | <b>Total:</b>        | <b>\$ 1,384,078</b> | <b>\$ 20,232,970</b>                            |               |

### RESERVE PAYMENTS

|                                |   |               |                   |           |                  |
|--------------------------------|---|---------------|-------------------|-----------|------------------|
| <b>****STATE OF UTAH LOANS</b> |   |               |                   |           |                  |
| 2011A-1 BONDS DWQ              | WRF - Bond Reserve (\$384,940 over 10yr)                        |               | \$ 38,494         | \$ 12,800 | 2/28/2022        |
| 2011A-1 BONDS DWQ              | WRF - Repair & Replacement (\$192,470 over 10yr)                |               | \$ 19,248         | \$ 19,248 | 6/30/2021        |
| LANDFILL                       | Landfill Resere (\$97,000 in 2009 + CPI)                        |               | \$ 10,000         | \$ 88,674 | 6/30/2016        |
| <b>USDA RESERVES</b>           |   |               |                   |           |                  |
| 2011A-2 BONDS USDA             | WRF - Debt Service Reserve (\$133,836 over 10yr)                |               | \$ 13,384         | \$ 4,464  | 2/28/2022        |
| 2011A-2 BONDS USDA             | WRF - Short Lived Asset Fund (Reserved but useable for repairs) |               | \$ 28,890         | \$ 9,632  | Life of the Bond |
|                                |   | <b>Total:</b> | <b>\$ 110,016</b> |           |                  |





## APPENDIX SECTION

This section presents supporting detail and reference materials in support of the Santaquin City 2013-2014 Budget:

|   |          |
|---|----------|
| A. – Santaquin City Budget – Detail Version.....                | Page A-1 |
| B. – Proposed Fee Schedule – July 1, 2013.....                  | Page B-1 |
| C. – Debt Service Amortization Schedules.....                   | Page C-1 |
| D. – City Council Minutes – Budget Discussion Jan-Jun 2013..... | Page D-1 |
| E. – Glossary.....  | Page E-1 |
| F. – Acronyms.....  | Page F-1 |

# Santaquin City

## 2013-2014 Final Budget

| Account Number                         | Description                     | Actuals<br>(2011-2012) | Revised Budget<br>(2012-2013) | Actual Thru<br>3/31/2013<br>(2012-2013)<br>75% of Yr | Projected<br>Budget<br>(2013-2014) | %Chg         | \$ Chg            |
|--|---------------------------------|------------------------|-------------------------------|--|------------------------------------|--------------|-------------------|
| <b>GENERAL FUND</b>                    |                                 |                        |                               |  |                                    |              |                   |
| <b>REVENUES:</b>                       |                                 |                        |                               |  |                                    |              |                   |
| <b>TAXES</b>                           |                                 |                        |                               |  |                                    |              |                   |
| 10-31-100                              | CURRENT YEAR PROPERTY TAXES     | \$ 454,359             | \$ 460,000                    | \$448,225  | \$ 477,000                         | 3.7%         | \$ 17,000         |
| 10-31-200                              | PRIOR YEAR PROPERTY TAXES       | \$ 104,461             | \$ 83,000                     | \$26,597   | \$ 50,000                          | -39.8%       | \$ (33,000)       |
| 10-31-300                              | SALES AND USE TAXES             | \$ 862,068             | \$ 875,000                    | \$705,194  | \$ 940,000                         | 7.4%         | \$ 65,000         |
| 10-31-350                              | MASS TRANS-UTA                  |                        | \$ 9,000                      |  | \$ -                               | -100.0%      | \$ (9,000)        |
| 10-31-400                              | MUNICIPAL TAX                   | \$ 1,886               | \$ 1,500                      | \$93,922   | \$ 125,000                         | 8233.3%      | \$ 123,500        |
| 10-31-410                              | UP & L FRANCHISE TAX            | \$ 163,510             | \$ 177,000                    | \$158,061  | \$ 200,000                         | 13.0%        | \$ 23,000         |
| 10-31-420                              | TELECOMMUNICATION FRANCH TAX    | \$ 98,045              | \$ 109,000                    | \$72,091   | \$ 100,000                         | -8.3%        | \$ (9,000)        |
| 10-31-430                              | QUESTAR                         | \$ 111,934             | \$ 120,000                    | \$77,378   | \$ 105,000                         | -12.5%       | \$ (15,000)       |
| 10-31-440                              | CABLE TV FRANCHISE TAX          | \$ 12,327              | \$ 10,000                     | \$7,694  | \$ 12,000                          | 20.0%        | \$ 2,000          |
| 10-31-500                              | MOTOR VEHICLE                   | \$ 61,015              | \$ 64,000                     | \$45,788   | \$ 62,000                          | -3.1%        | \$ (2,000)        |
| 10-31-900                              | PENALTY & INT ON DELINQ TAXES   | \$ 8,180               | \$ 9,000                      | \$892  | \$ 1,000                           | -88.9%       | \$ (8,000)        |
| <b>TOTAL TAXES</b>                     |                                 | <b>\$ 1,877,786</b>    | <b>\$ 1,917,500</b>           | <b>\$1,635,842</b>                                   | <b>\$ 2,072,000</b>                | <b>8.1%</b>  | <b>\$ 154,500</b> |
| <b>LICENSES AND PERMITS</b>            |                                 |                        |                               |  |                                    |              |                   |
| 10-32-100                              | BUSINESS LICENSES AND PERMITS   | \$ 11,045              | \$ 10,000                     | \$10,725   | \$ 12,000                          | 20.0%        | \$ 2,000          |
| 10-32-120                              | EXCAVATION PERMITS              | \$ 1,235               | \$ 2,000                      | \$296  | \$ 10,000                          | 400.0%       | \$ 8,000          |
| 10-32-210                              | BUILDING PERMITS                | \$ 243,192             | \$ 200,000                    | \$103,113  | \$ 220,000                         | 10.0%        | \$ 20,000         |
| 10-32-220                              | PLANNING & ZONING FEES          | \$ 9,066               | \$ 10,000                     | \$935  | \$ 10,000                          | 0.0%         | \$ -              |
| 10-32-250                              | ANIMAL LICENSES                 | \$ 1,385               | \$ 1,000                      | \$410  | \$ 1,000                           | 0.0%         | \$ -              |
| <b>TOTAL LICENSES AND PERMITS</b>      |                                 | <b>\$ 265,924</b>      | <b>\$ 223,000</b>             | <b>\$115,479</b>                                     | <b>\$ 253,000</b>                  | <b>13.5%</b> | <b>\$ 30,000</b>  |
| <b>INTERGOVERNMENTAL REVENUE</b>       |                                 |                        |                               |  |                                    |              |                   |
| 10-33-401                              | SALE OF LIFEPAK 12's            |                        |                               | \$15,900   |                                    | 0.0%         | \$ -              |
| 10-33-405                              | EMT STATE GRANT                 |                        | \$ 17,000                     | \$11,658   | MOVED TO FD                        |              |                   |
| 10-33-420                              | POLICE-CCJJ BRYNE GRANT         | \$ 5,000               | \$ -                          |  |                                    | 0.0%         | \$ -              |
| 10-33-450                              | FIRE STATE GRANT                |                        | \$ 5,000                      |  | MOVED TO FD                        |              |                   |
| 10-33-460                              | CEMETERY GRANT                  | \$ 6,310               |                               |  |                                    | 0.0%         | \$ -              |
| 10-33-560                              | CLASS C" ROAD FUND ALLOTMENT"   | \$ 334,968             | \$ 330,000                    | \$272,700  | \$ 360,000                         | 9.1%         | \$ 30,000         |
| 10-33-580                              | STATE LIQUOR FUND ALLOTMENT     | \$ 11,751              | \$ 11,526                     | \$9,379  | \$ 9,379                           | -18.6%       | \$ (2,147)        |
| 10-33-600                              | DONATIONS                       | \$ 2,971               |                               |  |                                    | 0.0%         | \$ -              |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> |                                 | <b>\$ 361,001</b>      | <b>\$ 363,526</b>             | <b>\$309,637</b>                                     | <b>\$ 369,379</b>                  | <b>1.6%</b>  | <b>\$ 5,853</b>   |
| <b>CHARGES FOR SERVICES</b>            |                                 |                        |                               |  |                                    |              |                   |
| 10-34-200                              | EMS SERVICE (GOSHEN-GENOLA)     | \$ 1,483               | \$ 4,000                      | \$4,781  | MOVED TO FD                        |              |                   |
| 10-34-240                              | MISC INSPECTION FEES            | \$ 70                  | \$ 200                        | \$35   | MOVED TO FD                        |              |                   |
| 10-34-245                              | 4% INSPECTION FEE               | \$ 7,124               | \$ 20,000                     | \$34,170   | \$ -                               | -100.0%      | \$ (20,000)       |
| 10-34-255                              | GENOLA BLDG INSPECTIONS         | \$ 1,881               | \$ 2,000                      | \$4,685  | \$ 6,500                           | 225.0%       | \$ 4,500          |
| 10-34-260                              | D.U.I./SEAT BELT OVERTIME       | \$ 4,328               | \$ 5,000                      | \$3,487  | \$ 5,000                           | 0.0%         | \$ -              |
| 10-34-270                              | COUNTY FIRE FEES                | \$ 3,129               | \$ 3,000                      | \$926  | MOVED TO FD                        |              |                   |
| 10-34-280                              | E & F RECOVERY (FIRE DEPT)      | \$ -                   | \$ -                          |  | MOVED TO FD                        |              |                   |
| 10-34-430                              | REFUSE COLLECTION CHARGES       | \$ 413,803             | \$ 407,232                    | \$321,753  | \$ 438,009                         | 7.6%         | \$ 30,777         |
| 10-34-432                              | LANDFILL CLOSURE (PTIF DEPOSIT) | \$ 20,000              |                               |  | \$ -                               | 0.0%         | \$ -              |
| 10-34-435                              | MONTHLY LANDFILL FEE            | \$ 66                  | \$ -                          | -\$24  | \$ -                               | 0.0%         | \$ -              |
| 10-34-780                              | PARK RENTAL FEES                | \$ (215)               | \$ -                          |  | \$ -                               | 0.0%         | \$ -              |
| 10-34-785                              | ARENA RENTAL                    | \$ 300                 | \$ 1,000                      |  | \$ -                               | -100.0%      | \$ (1,000)        |
| 10-34-800                              | GENOLA POLICE SERVICE CONTRACT  | \$ 60,171              | \$ 61,000                     | \$45,216   | \$ 61,000                          | 0.0%         | \$ -              |
| 10-34-803                              | GENOLA COURT CLERK              | \$ 9,228               | \$ 9,000                      | \$6,921  | \$ 9,500                           | 5.6%         | \$ 500            |
| 10-34-805                              | GENOLA JUDGE SERVICE            | \$ 3,662               | \$ 3,662                      | \$2,746  | \$ 3,662                           | 0.0%         | \$ -              |
| 10-34-809                              | GOSHEN JUDGE/COURT AGREEMENT    | \$ 5,563               | \$ 6,000                      | \$2,511  | \$ 5,000                           | -16.7%       | \$ (1,000)        |
| 10-34-810                              | SALE OF CEMETERY LOTS           | \$ 15,166              | \$ 15,000                     | \$8,285  | \$ 15,000                          | 0.0%         | \$ -              |
| 10-34-830                              | BURIAL FEES                     | \$ 13,165              | \$ 14,000                     | \$10,975   | \$ 14,000                          | 0.0%         | \$ -              |

## Santaquin City 2013-2014 Final Budget

| Account Number                           | Description                      | Actuals<br>(2011-2012) | Revised Budget<br>(2012-2013) | Actual Thru<br>3/31/2013<br>(2012-2013)<br>75% of Yr | Projected<br>Budget<br>(2013-2014) | %Chg          | \$ Chg              |
|--|----------------------------------|------------------------|-------------------------------|--|------------------------------------|---------------|---------------------|
| 10-34-NEW                                | USE OF ECONOMIC DEVELOPMENT FUND |                        |                               |  | \$ 28,600                          |               |                     |
| 10-34-NEW                                | MINING ROYALTY                   |                        |                               |  | \$ 30,000                          |               |                     |
| 10-34-900                                | AMBULANCE FEES                   | \$ 113,918             | \$ 121,000                    | \$88,529   | MOVED TO FD                        |               |                     |
| 10-34-901                                | LANDFILL MISC CHARGES            | \$ 2,172               | \$ 2,000                      | \$2,939  | \$ 3,500                           | 75.0%         | \$ 1,500            |
| <b>TOTAL CHARGES FOR SERVICES</b>        |                                  | <b>\$ 675,014</b>      | <b>\$ 674,094</b>             | <b>\$537,936</b>                                     | <b>\$ 619,771</b>                  | <b>-8.1%</b>  | <b>\$ (54,323)</b>  |
| <b>FINES AND FORFEITURES</b>             |                                  |                        |                               |  |                                    |               |                     |
| 10-35-110                                | COURT FINES                      | \$ 185,679             | \$ 200,000                    | \$127,558  | \$ 190,000                         | -5.0%         | \$ (10,000)         |
| 10-35-115                                | PROSECUTOR SPLIT                 | \$ 2,530               | \$ 2,000                      | \$650  | \$ 1,000                           | -50.0%        | \$ (1,000)          |
| <b>TOTAL FINES AND FORFEITURES</b>       |                                  | <b>\$ 188,209</b>      | <b>\$ 202,000</b>             | <b>\$128,208</b>                                     | <b>\$ 191,000</b>                  | <b>-5.4%</b>  | <b>\$ (11,000)</b>  |
| <b>MISCELLANEOUS REVENUE</b>             |                                  |                        |                               |  |                                    |               |                     |
| 10-38-100                                | INTEREST EARNINGS                | \$ 12,159              | \$ 11,000                     | \$8,515  | \$ 11,000                          | 0.0%          | \$ -                |
| 10-38-130                                | SWIMMING POOL INTEREST (PTIF)    | \$ 212                 | \$ -                          | \$160  | \$ -                               | 0.0%          | \$ -                |
| 10-38-150                                | CONCEALED WEAPON                 | \$ 150                 | \$ -                          | \$140  | \$ 250                             | 0.0%          | \$ 250              |
| 10-38-400                                | SALE OF FIXED ASSETS             | \$ 67,225              | \$ 20,000                     |  | \$ 20,000                          | 0.0%          | \$ -                |
| 10-38-520                                | CERT TRAINING                    |                        | \$ -                          |  | MOVED TO FD                        |               |                     |
| 10-38-900                                | SUNDRY REVENUES                  | \$ 15,232              | \$ 20,000                     | \$13,641   | \$ 25,000                          | 25.0%         | \$ 5,000            |
| 10-38-910                                | MISC POLICE DEPT REVENUE         | \$ 3,012               | \$ 5,000                      | \$340  | \$ 1,000                           | -80.0%        | \$ (4,000)          |
| <b>TOTAL MISCELLANEOUS REVENUE</b>       |                                  | <b>\$ 97,990</b>       | <b>\$ 56,000</b>              | <b>\$22,796</b>                                      | <b>\$ 57,250</b>                   | <b>2.2%</b>   | <b>\$ 1,250</b>     |
| <b>CONTRIBUTIONS AND TRANSFERS</b>       |                                  |                        |                               |  |                                    |               |                     |
| 10-39-909                                | TRANS FROM P.I.                  | \$ 234,000             | \$ 169,000                    | \$126,750  | \$ 262,121                         | 84.7%         | \$ 93,121           |
| 10-39-910                                | TRANSFER FROM WATER DEPART       | \$ 395,000             | \$ 504,901                    | \$378,676  | \$ 479,460                         | -5.0%         | \$ (25,441)         |
| 10-39-911                                | TRANSFER FROM SEWER              | \$ 752,000             | \$ 345,496                    | \$259,122  | \$ 74,727                          | -96.2%        | \$ (270,769)        |
| <b>TOTAL CONTRIBUTIONS AND TRANSFERS</b> |                                  | <b>\$ 1,381,000</b>    | <b>\$ 1,019,397</b>           | <b>\$764,548</b>                                     | <b>\$ 816,308</b>                  | <b>-22.7%</b> | <b>\$ (203,089)</b> |
| <b>TOTAL FUND REVENUE</b>                |                                  | <b>\$ 4,846,923</b>    | <b>\$ 4,455,517</b>           | <b>\$3,514,445</b>                                   | <b>\$ 4,378,708</b>                | <b>-1.8%</b>  | <b>\$ (76,809)</b>  |
| <b>EXPENDITURES:</b>                     |                                  |                        |                               |  |                                    |               |                     |
| <b>LEGISLATIVE</b>                       |                                  |                        |                               |  |                                    |               |                     |
| 10-41-120                                | TEMP WAGE                        | \$ 34,085              | \$ 33,300                     | \$24,579   | \$ 33,300                          | 0.0%          | \$ -                |
| 10-41-130                                | EMPLOYEE BENEFITS                | \$ 3,472               | \$ 2,644                      | \$2,624  | \$ 2,637                           | -0.3%         | \$ (7)              |
| 10-41-210                                | BOOKS, SUBSCRIPT, MEMBERSHIPS    | \$ -                   | \$ 500                        | \$596  | \$ -                               | -100.0%       | \$ (500)            |
| 10-41-230                                | EDUCATION, TRAINING & TRAVEL     | \$ 131                 | \$ 1,000                      | \$841  | \$ 1,000                           | 0.0%          | \$ -                |
| 10-41-240                                | OFFICE SUPPLIES                  | \$ 1,162               | \$ 500                        | \$509  | \$ 1,000                           | 100.0%        | \$ 500              |
| 10-41-305                                | FLOAT EXPENSE                    | \$ 260                 | \$ 750                        | \$124  | \$ 750                             | 0.0%          | \$ -                |
| 10-41-330                                | DONATIONS                        | \$ 50                  | \$ -                          | \$300  | \$ -                               | 0.0%          | \$ -                |
| 10-41-610                                | OTHER SERVICES                   | \$ 6,684               | \$ 4,600                      | \$5,131  | \$ 5,000                           | 8.7%          | \$ 400              |
| 10-41-611                                | LOGO ROLL OUT                    | \$ 4,750               | \$ -                          |  | \$ -                               | 0.0%          | \$ -                |
| 10-41-613                                | ELECTION                         | \$ 24,379              | \$ 150                        | \$78   | \$ 5,000                           | 3233.3%       | \$ 4,850            |
| 10-41-620                                | ECONOMIC DEVELOPMENT             | \$ 320                 | \$ 3,200                      | \$1,438  | \$ 3,000                           | -20.0%        | \$ (200)            |
| 10-41-655                                | PAGEANT EXPENSE                  | \$ 2,216               | \$ 2,000                      | \$231  | \$ 2,000                           | 0.0%          | \$ -                |
| 10-41-656                                | MISS SANTAQUIN SCHOLARSHIP       | \$ 2,575               | \$ 2,200                      | \$1,510  | \$ 2,200                           | 0.0%          | \$ -                |
| <b>TOTAL LEGISLATIVE</b>                 |                                  | <b>\$ 80,085</b>       | <b>\$ 50,844</b>              | <b>\$37,960</b>                                      | <b>\$ 55,887</b>                   | <b>10.4%</b>  | <b>\$ 5,043</b>     |
| <b>COURT</b>                             |                                  |                        |                               |  |                                    |               |                     |
| 10-42-110                                | SALARIES AND WAGES               | \$ 37,833              | \$ 38,450                     | \$30,149   | \$ -                               | -101.5%       | \$ (38,450)         |
| 10-42-120                                | TEMP WAGE                        | \$ 33,459              | \$ 33,780                     | \$23,922   | \$ 55,896                          | 66.5%         | \$ 22,116           |
| 10-42-130                                | EMPLOYEE BENEFITS                | \$ 30,227              | \$ 47,344                     | \$40,701   | \$ 8,061                           | -135.3%       | \$ (39,283)         |
| 10-42-210                                | BOOKS, SUBSCRIPTIONS & MEMBERS   | \$ 1,212               | \$ 1,000                      | \$3,987  | \$ 700                             | -30.0%        | \$ (300)            |
| 10-42-230                                | EDUCATION, TRAINING & TRAVEL     | \$ 946                 | \$ 500                        | \$388  | \$ 1,500                           | 200.0%        | \$ 1,000            |
| 10-42-240                                | SUPPLIES                         | \$ 646                 | \$ 500                        | \$298  | \$ 500                             | 0.0%          | \$ -                |
| 10-42-280                                | TELEPHONE                        | \$ 680                 | \$ 420                        | \$109  | \$ -                               | -100.0%       | \$ (420)            |
| 10-42-310                                | PROFESSIONAL & TECHNICAL         | \$ 2,272               | \$ 2,800                      | \$3,642  | \$ 3,000                           | 7.1%          | \$ 200              |
| 10-42-331                                | LEGAL                            | \$ 127,976             | \$ 100,000                    | \$93,474   | \$ 100,000                         | 0.0%          | \$ -                |

# Santaquin City

## 2013-2014 Final Budget

| Account Number                            | Description                    | Actuals<br>(2011-2012) | Revised Budget<br>(2012-2013) | Actual Thru<br>3/31/2013<br>(2012-2013)<br>75% of Yr | Projected<br>Budget<br>(2013-2014) | %Chg          | \$ Chg             |
|---|--------------------------------|------------------------|-------------------------------|--|------------------------------------|---------------|--------------------|
| 10-42-610                                 | STATE RESTITUTION              | \$ 51,298              | \$ 20,000                     | \$26,420   | \$ 42,000                          | 110.0%        | \$ 22,000          |
| <b>TOTAL COURT</b>                        |                                | <b>\$ 286,548</b>      | <b>\$ 244,794</b>             | <b>\$223,090</b>                                     | <b>\$ 211,657</b>                  | <b>-14.7%</b> | <b>\$ (33,137)</b> |
| <b>ADMINISTRATION</b>                     |                                |                        |                               |  |                                    |               |                    |
| 10-43-110                                 | SALARIES AND WAGES             | \$ 187,735             | \$ 187,354                    | \$136,810  | \$ 194,715                         | 4.0%          | \$ 7,361           |
| 10-43-130                                 | EMPLOYEE BENEFITS              | \$ 82,289              | \$ 91,946                     | \$66,739   | \$ 99,796                          | 8.6%          | \$ 7,850           |
| 10-43-210                                 | BOOKS,SUBSCRIPTIONS,MEMBERSHIP | \$ 9,590               | \$ 14,840                     | \$2,248  | \$ 15,500                          | 4.4%          | \$ 660             |
| 10-43-220                                 | NOTICES,ORDINANCES,PUBLICATION | \$ 1,714               | \$ 800                        | \$1,099  | \$ 1,300                           | 62.5%         | \$ 500             |
| 10-43-230                                 | EDUCATION, TRAINING AND TRAVEL | \$ 4,176               | \$ 4,000                      | \$4,670  | \$ 7,300                           | 82.5%         | \$ 3,300           |
| 10-43-240                                 | SUPPLIES                       | \$ 18,802              | \$ 20,000                     | \$9,135  | \$ 12,000                          | -40.0%        | \$ (8,000)         |
| 10-43-250                                 | EQUIPMENT MAINTENANCE          | \$ 557                 | \$ 300                        | \$139  | \$ 300                             | 0.0%          | \$ -               |
| 10-43-260                                 | FUEL                           | \$ 2,375               | \$ 2,500                      | \$1,690  | \$ 2,500                           | 0.0%          | \$ -               |
| 10-43-280                                 | TELEPHONE                      | \$ 8,929               | \$ 2,500                      | \$1,385  | \$ 2,000                           | -20.0%        | \$ (500)           |
| 10-43-310                                 | PROFESSIONAL & TECHNICAL       | \$ 4,691               | \$ 6,000                      | \$3,582  | \$ 4,200                           | -30.0%        | \$ (1,800)         |
| 10-43-311                                 | ACCOUNTING & AUDITING          | \$ 15,800              | \$ 19,000                     | \$16,200   | \$ 19,700                          | 3.7%          | \$ 700             |
| 10-43-331                                 | LEGAL                          | \$ 70,904              | \$ 55,000                     | \$50,002   | \$ 55,000                          | 0.0%          | \$ -               |
| 10-43-480                                 | EMPLOYEE RECOGNITIONS          | \$ 2,261               | \$ 4,000                      | \$2,891  | \$ 3,600                           | -10.0%        | \$ (400)           |
| 10-43-501                                 | BANK AND SERVICE CHARGES       | \$ 215                 | \$ 300                        | \$356  | \$ 600                             | 100.0%        | \$ 300             |
| 10-43-510                                 | INSURANCE AND BONDS            | \$ 96,348              | \$ 90,000                     | \$100,276  | \$ 100,000                         | 11.1%         | \$ 10,000          |
| 10-43-610                                 | OTHER SERVICES                 | \$ 371                 | \$ -                          | \$37   | \$ -                               | 0.0%          | \$ -               |
| 10-43-740                                 | CAP VEH & EQUIP                | \$ -                   | \$ -                          | \$ -   | \$ 15,750                          | 100.0%        | \$ 15,750          |
| <b>TOTAL ADMINISTRATION</b>               |                                | <b>\$ 506,757</b>      | <b>\$ 498,540</b>             | <b>\$397,260</b>                                     | <b>\$ 534,261</b>                  | <b>7.2%</b>   | <b>\$ 35,721</b>   |
| <b>ENGINEERING DEPT</b>                   |                                |                        |                               |  |                                    |               |                    |
| 10-48-110                                 | SALARIES & WAGES               | \$ 572                 | \$ -                          |  |                                    | 0.0%          | \$ -               |
| 10-48-210                                 | BOOKS, SUBSCRIPT, MEMBER       | \$ 551                 | \$ -                          |  |                                    | 0.0%          | \$ -               |
| 10-48-310                                 | PROFESSIONAL & TECHNICAL SVCS  | \$ 72,597              | \$ 70,000                     | \$34,416   | \$ 60,000                          | -14.3%        | \$ (10,000)        |
| 10-48-311                                 | ENGINEERING FOR ECONOMIC DEVEL | \$ -                   | \$ -                          | -\$17,391  | \$ -                               | 0.0%          | \$ -               |
| 10-48-610                                 | OTHER SERVICES                 | \$ -                   | \$ -                          | \$65   | \$ -                               | 0.0%          | \$ -               |
| <b>TOTAL ENGINEERING DEPT</b>             |                                | <b>\$ 73,720</b>       | <b>\$ 70,000</b>              | <b>\$17,090</b>                                      | <b>\$ 60,000</b>                   | <b>-14.3%</b> | <b>\$ (10,000)</b> |
| <b>GENERAL GOVERNMENT BUILDINGS</b>       |                                |                        |                               |  |                                    |               |                    |
| 10-51-110                                 | SALARIES AND WAGES             | \$ 12,204              | \$ 12,981                     | \$10,312   | \$ 13,195                          | 1.7%          | \$ 214             |
| 10-51-130                                 | EMPLOYEE BENEFITS              | \$ 1,316               | \$ 1,448                      | \$1,132  | \$ 1,425                           | -1.6%         | \$ (23)            |
| 10-51-200                                 | CONTRACT LABOR                 | \$ -                   | \$ -                          | \$ -   | \$ 4,000                           | 100.0%        | \$ 4,000           |
| 10-51-240                                 | SUPPLIES                       | \$ 3,105               | \$ 5,000                      | \$1,807  | \$ 4,000                           | -20.0%        | \$ (1,000)         |
| 10-51-270                                 | UTILITIES                      | \$ 44,775              | \$ 56,000                     | \$40,893   | \$ 50,000                          | -10.7%        | \$ (6,000)         |
| 10-51-280                                 | TELEPHONE                      | \$ 16,769              | \$ 23,500                     | \$18,325   | \$ 24,500                          | 4.3%          | \$ 1,000           |
| 10-51-300                                 | BUILDINGS & GROUND MAINTENANCE | \$ 10,497              | \$ 11,000                     | \$9,157  | \$ 10,500                          | -4.5%         | \$ (500)           |
| 10-51-310                                 | ARMED ALERT-SECURITY           | \$ 195                 | \$ 450                        | \$37   | \$ -                               | -100.0%       | \$ (450)           |
| 10-51-480                                 | CHRISTMAS LIGHTS               | \$ 5,455               | \$ 750                        | \$ -   | \$ -                               | -100.0%       | \$ (750)           |
| 10-51-730                                 | CAPITAL PROJECTS               | \$ 1,920               | \$ 1,500                      | \$1,650  | \$ -                               | -100.0%       | \$ (1,500)         |
| <b>TOTAL GENERAL GOVERNMENT BUILDINGS</b> |                                | <b>\$ 96,235</b>       | <b>\$ 112,629</b>             | <b>\$83,312</b>                                      | <b>\$ 107,620</b>                  | <b>-4.5%</b>  | <b>\$ (5,009)</b>  |
| <b>EMERGENCY MEDICAL TECHNICIANS</b>      |                                |                        |                               |  |                                    |               |                    |
| 10-52-120                                 | SALARIES & WAGES (PART TIME)   | \$ 74,083              | \$ 90,865                     | \$86,708   | MOVED TO FD                        |               |                    |
| 10-52-130                                 | EMPLOYEE BENEFITS              | \$ 5,668               | \$ 11,724                     | \$10,077   | MOVED TO FD                        |               |                    |
| 10-52-131                                 | UNEMPLOYMENT EXPENSE           | \$ 91                  | \$ -                          | \$ -   | MOVED TO FD                        |               |                    |
| 10-52-210                                 | BOOKS, SUBSCRITONS & MEMBERSH  | \$ 175                 | \$ 15,688                     | \$9,276  | MOVED TO FD                        |               |                    |
| 10-52-230                                 | EDUCATION, TRAINING & TRAVEL   | \$ 9,329               | \$ 11,000                     | \$9,549  | MOVED TO FD                        |               |                    |
| 10-52-240                                 | SUPPLIES                       | \$ 37,525              | \$ 22,000                     | \$22,734   | MOVED TO FD                        |               |                    |
| 10-52-250                                 | EQUIPMENT MAINTENANCE          | \$ 3,605               | \$ 3,000                      | \$4,722  | MOVED TO FD                        |               |                    |
| 10-52-260                                 | FUEL                           | \$ 2,665               | \$ 3,000                      | \$2,682  | MOVED TO FD                        |               |                    |
| 10-52-270                                 | UTILITIES                      | \$ 97                  | \$ -                          | \$ -   | MOVED TO FD                        |               |                    |
| 10-52-280                                 | TELEPHONE                      | \$ 2,263               | \$ 2,100                      | \$1,238  | MOVED TO FD                        |               |                    |
| 10-52-300                                 | BUILDING & GROUND MAINTENANCE  | \$ 688                 | \$ -                          | \$ -   | MOVED TO FD                        |               |                    |
| 10-52-315                                 | DATA PROCESSING                | \$ 283                 | \$ -                          | \$ -   | MOVED TO FD                        |               |                    |

## Santaquin City 2013-2014 Final Budget

| Account Number                             | Description                    | Actuals<br>(2011-2012) | Revised Budget<br>(2012-2013) | Actual Thru<br>3/31/2013<br>(2012-2013)<br>75% of Yr | Projected<br>Budget<br>(2013-2014) | %Chg        | \$ Chg           |
|--|--------------------------------|------------------------|-------------------------------|--|------------------------------------|-------------|------------------|
| 10-52-620                                  | MEDICAL SERVICES (SHOTS)       | \$ 667                 | \$ 550                        |  | MOVED TO FD                        |             |                  |
| 10-52-740                                  | CAPITAL - VEHICLES & EQUIPMENT | \$ 6,250               | \$ -                          | \$835  | MOVED TO FD                        |             |                  |
| <b>TOTAL EMERGENCY MEDICAL TECHNICIANS</b> |                                | <b>\$ 143,388</b>      | <b>\$ 159,927</b>             | <b>\$147,821</b>                                     | <b>\$ -</b>                        |             |                  |
| <b>POLICE</b>                              |                                |                        |                               |  |                                    |             |                  |
| 10-54-110                                  | SALARIES AND WAGES             | \$ 585,721             | \$ 549,852                    | \$379,347  | \$ 587,502                         | 6.9%        | \$ 37,650        |
| 10-54-120                                  | SALARIES AND WAGES - TEMPORARY | \$ 62,870              | \$ 60,465                     | \$46,443   | \$ 35,893                          | -41.1%      | \$ (24,572)      |
| 10-54-130                                  | EMPLOYEE BENEFITS              | \$ 333,007             | \$ 373,777                    | \$265,214  | \$ 408,142                         | 9.3%        | \$ 34,365        |
| 10-54-140                                  | OVERTIME                       | \$ 5,002               | \$ 25,000                     | \$21,063   | \$ 25,000                          | 0.0%        | \$ -             |
| 10-54-210                                  | BOOKS, SUBSCRIPT, MEMBERSHIPS  | \$ 483                 | \$ 647                        | \$525  | \$ 850                             | 31.4%       | \$ 203           |
| 10-54-220                                  | NOTICES, ORDINANCES & PUBLICAT | \$ -                   | \$ 400                        |  | \$ 400                             | 0.0%        | \$ -             |
| 10-54-230                                  | EDUCATION, TRAINING & TRAVEL   | \$ 3,078               | \$ 5,000                      | \$3,242  | \$ 5,000                           | 0.0%        | \$ -             |
| 10-54-240                                  | SUPPLIES                       | \$ 20,282              | \$ 30,000                     | \$20,048   | \$ 30,000                          | 0.0%        | \$ -             |
| 10-54-250                                  | EQUIPMENT MAINTENANCE          | \$ 8,534               | \$ 9,840                      | \$8,749  | \$ 12,800                          | 30.1%       | \$ 2,960         |
| 10-54-260                                  | FUEL                           | \$ 37,295              | \$ 37,900                     | \$29,422   | \$ 41,245                          | 8.8%        | \$ 3,345         |
| 10-54-280                                  | TELEPHONE                      | \$ 8,342               | \$ 3,300                      | \$4,646  | \$ 6,000                           | 81.8%       | \$ 2,700         |
| 10-54-300                                  | BUILDING & GROUND MAINTENANCE  | \$ 260                 | \$ -                          |  |                                    | 0.0%        | \$ -             |
| 10-54-310                                  | NARCOTICS ENFORCEMENT          | \$ 2,153               | \$ -                          |  |                                    | 0.0%        | \$ -             |
| 10-54-311                                  | PROFESSIONAL & TECHNICAL       | \$ 1,008               | \$ 2,000                      | \$1,807  | \$ 2,200                           | 10.0%       | \$ 200           |
| 10-54-320                                  | LIQUOR CONTROL                 | \$ -                   | \$ 11,526                     |  | \$ 9,379                           | -18.6%      | \$ (2,147)       |
| 10-54-330                                  | CRIMES TASK FORCE              | \$ -                   | \$ 2,200                      |  | \$ 2,200                           | 0.0%        | \$ -             |
| 10-54-340                                  | CENTRAL DISPATCH FEES          | \$ 91,918              | \$ 82,063                     | \$78,371   | \$ 82,963                          | 1.1%        | \$ 900           |
| 10-54-350                                  | UTAH COUNTY ANIMAL SHELTER     | \$ 7,250               | \$ 11,190                     | \$4,998  | \$ 8,200                           | -26.7%      | \$ (2,990)       |
| 10-54-702                                  | COMM ON CRIM & JUV JUST -CCJJ  | \$ 4,639               | \$ -                          | \$2,816  |                                    | 0.0%        | \$ -             |
| 10-54-740                                  | CAPITAL - VEHICLES & EQUIPMENT | \$ 7,376               | \$ 8,928                      | \$4,665  | \$ 4,580                           | -48.7%      | \$ (4,348)       |
| <b>TOTAL POLICE</b>                        |                                | <b>\$ 1,179,218</b>    | <b>\$ 1,214,088</b>           | <b>\$871,356</b>                                     | <b>\$ 1,262,354</b>                | <b>4.0%</b> | <b>\$ 48,266</b> |
| <b>FIRE PROTECTION</b>                     |                                |                        |                               |  |                                    |             |                  |
| 10-57-120                                  | SALARIES & WAGES (PART TIME)   | \$ 43,493              | \$ 50,000                     | \$40,420   | MOVED TO FD                        |             |                  |
| 10-57-130                                  | EMPLOYEE BENEFITS              | \$ 8,129               | \$ 4,028                      | \$4,920  | MOVED TO FD                        |             |                  |
| 10-57-210                                  | BOOKS, SUBSCRIPTIONS, MEMBER   | \$ 550                 | \$ 1,100                      | \$494  | MOVED TO FD                        |             |                  |
| 10-57-230                                  | EDUCATION, TRAINING & TRAVEL   | \$ 4,417               | \$ 5,000                      | \$2,370  | MOVED TO FD                        |             |                  |
| 10-57-240                                  | SUPPLIES                       | \$ 8,511               | \$ 5,660                      | \$8,262  | MOVED TO FD                        |             |                  |
| 10-57-250                                  | EQUIPMENT MAINTENANCE          | \$ 11,781              | \$ 5,000                      | \$7,234  | MOVED TO FD                        |             |                  |
| 10-57-260                                  | FUEL                           | \$ 1,948               | \$ 2,500                      | \$1,040  | MOVED TO FD                        |             |                  |
| 10-57-280                                  | TELEPHONE                      | \$ 977                 | \$ 1,200                      | \$181  | MOVED TO FD                        |             |                  |
| 10-57-740                                  | CAPITAL-VEHICLES & EQUIPMENT   | \$ 863                 | \$ 39,172                     | \$27,808   | MOVED TO FD                        |             |                  |
| <b>TOTAL FIRE PROTECTION</b>               |                                | <b>\$ 80,670</b>       | <b>\$ 113,660</b>             | <b>\$92,730</b>                                      | <b>\$ -</b>                        |             |                  |
| <b>STREETS</b>                             |                                |                        |                               |  |                                    |             |                  |
| 10-60-110                                  | SALARIES AND WAGES             | \$ 32,348              | \$ 34,292                     | \$20,419   | \$ 35,921                          | 4.8%        | \$ 1,629         |
| 10-60-130                                  | EMPLOYEE BENEFITS              | \$ 20,731              | \$ 21,739                     | \$11,267   | \$ 26,240                          | 20.8%       | \$ 4,501         |
| 10-60-140                                  | OVERTIME                       | \$ 595                 | \$ 700                        | \$1,045  | \$ 700                             | 0.0%        | \$ -             |
| 10-60-230                                  | EDUCATION, TRAINING & TRAVEL   | \$ 1,495               | \$ 1,500                      | \$315  | \$ 1,500                           | 0.0%        | \$ -             |
| 10-60-240                                  | SUPPLIES                       | \$ 33,833              | \$ 45,000                     | \$50,044   | \$ 47,000                          | 4.4%        | \$ 2,000         |
| 10-60-250                                  | EQUIPMENT MAINTENANCE          | \$ 3,918               | \$ 8,000                      | \$5,217  | \$ 8,000                           | 0.0%        | \$ -             |
| 10-60-260                                  | FUEL                           | \$ 5,298               | \$ 3,000                      | \$12,797   | \$ 6,000                           | 100.0%      | \$ 3,000         |
| 10-60-270                                  | UTILITIES - STREET LIGHTS      | \$ 62,174              | \$ 50,000                     | \$45,638   | \$ 63,000                          | 26.0%       | \$ 13,000        |
| 10-60-280                                  | TELEPHONE                      | \$ 498                 | \$ 600                        | \$202  | \$ 600                             | 0.0%        | \$ -             |
| 10-60-480                                  | B & C IMPROVMENTS              | \$ 175,956             | \$ 315,265                    | \$275,282  | \$ 315,265                         | 0.0%        | \$ -             |
| 10-60-490                                  | STREETS SIGNS                  | \$ 752                 | \$ 2,000                      | \$369  | \$ 1,000                           | -50.0%      | \$ (1,000)       |
| 10-60-495                                  | SIDEWALKS                      | \$ -                   | \$ 5,000                      | \$175  | \$ 5,000                           | 0.0%        | \$ -             |
| 10-60-730                                  | CAPITAL PROJECTS               | \$ 400                 | \$ 1,000                      | \$2,865  | \$ 3,500                           | 250.0%      | \$ 2,500         |
| 10-60-810                                  | DEBT SERVICE - PRINCIPAL       | \$ 118,000             | \$ -                          |  |                                    | 0.0%        | \$ -             |
| 10-60-820                                  | DEBT SERVICE - INTEREST        | \$ 5,840               | \$ -                          |  |                                    | 0.0%        | \$ -             |
| <b>TOTAL STREETS</b>                       |                                | <b>\$ 461,838</b>      | <b>\$ 488,096</b>             | <b>\$425,634</b>                                     | <b>\$ 513,726</b>                  | <b>6.1%</b> | <b>\$ 25,630</b> |

## Santaquin City 2013-2014 Final Budget

| Account Number                             | Description                        | Actuals<br>(2011-2012) | Revised Budget<br>(2012-2013) | Actual Thru<br>3/31/2013<br>(2012-2013)<br>75% of Yr | Projected<br>Budget<br>(2013-2014) | %Chg        | \$ Chg           |
|--|------------------------------------|------------------------|-------------------------------|--|------------------------------------|-------------|------------------|
| <b>SANITATION</b>                          |                                    |                        |                               |  |                                    |             |                  |
| 10-62-130                                  | EMPLOYEE BENEFITS                  | \$ -                   | \$ -                          | \$76   |                                    | 0.0%        | \$ -             |
| 10-62-240                                  | SUPPLIES                           | \$ 4,388               | \$ 2,000                      | \$5,199  | \$ 4,000                           | 100.0%      | \$ 2,000         |
| 10-62-250                                  | EQUIPMENT MAINTENANCE              | \$ 441                 | \$ 1,200                      |  | \$ 1,200                           | 0.0%        | \$ -             |
| 10-62-260                                  | FUEL                               | \$ 1,418               | \$ 1,500                      | \$1,149  | \$ 1,500                           | 0.0%        | \$ -             |
| 10-62-280                                  | TELEPHONE                          | \$ 498                 | \$ 600                        | \$202  | \$ 600                             | 0.0%        | \$ -             |
| 10-62-311                                  | WASTE PICKUP CHARGES               | \$ 333,614             | \$ 265,000                    | \$206,238  | \$ 275,000                         | 3.8%        | \$ 10,000        |
| 10-62-480                                  | CLOSE LANDFILL                     | \$ 20,000              | \$ 10,000                     |  | \$ 10,000                          | 0.0%        | \$ -             |
| <b>TOTAL SANITATION</b>                    |                                    | <b>\$ 360,358</b>      | <b>\$ 280,300</b>             | <b>\$212,864</b>                                     | <b>\$ 292,300</b>                  | <b>4.3%</b> | <b>\$ 12,000</b> |
| <b>BUILDING INSPECTION</b>                 |                                    |                        |                               |  |                                    |             |                  |
| 10-68-110                                  | SALARIES AND WAGES                 | \$ 127,340             | \$ 116,579                    | \$83,021   | \$ 118,247                         | 1.5%        | \$ 1,668         |
| 10-68-130                                  | EMPLOYEE BENEFITS                  | \$ 62,379              | \$ 61,167                     | \$44,600   | \$ 64,710                          | 5.8%        | \$ 3,543         |
| 10-68-210                                  | BOOKS, SUBSCRIPTIONS, MEMBERSH     | \$ 1,171               | \$ 1,500                      | \$3,771  | \$ 370                             | -75.3%      | \$ (1,130)       |
| 10-68-230                                  | EDUCATION, TRAVEL & TRAINING       | \$ 3,813               | \$ 2,500                      | \$3,740  | \$ 6,400                           | 156.0%      | \$ 3,900         |
| 10-68-240                                  | SUPPLIES                           | \$ 3,791               | \$ 1,340                      | \$576  | \$ 1,420                           | 6.0%        | \$ 80            |
| 10-68-250                                  | EQUIPMENT MAINT                    | \$ 457                 | \$ 2,320                      | \$276  | \$ 1,800                           | -22.4%      | \$ (520)         |
| 10-68-260                                  | FUEL                               | \$ 2,659               | \$ 2,500                      | \$2,594  | \$ 2,500                           | 0.0%        | \$ -             |
| 10-68-280                                  | TELEPHONE                          | \$ 1,745               | \$ 1,800                      | \$1,148  | \$ 1,800                           | 0.0%        | \$ -             |
| 10-68-310                                  | PROFESSIONAL & TECHNICAL SVCS      | \$ 730                 | \$ 2,500                      | \$384  | \$ 1,400                           | -44.0%      | \$ (1,100)       |
| 10-68-740                                  | CAPITAL VEHICLE & EQUIPMENT        | \$ 198                 | \$ -                          |  |                                    | 0.0%        | \$ -             |
| <b>TOTAL BUILDING INSPECTION</b>           |                                    | <b>\$ 204,283</b>      | <b>\$ 192,206</b>             | <b>\$140,111</b>                                     | <b>\$ 198,647</b>                  | <b>3.4%</b> | <b>\$ 6,441</b>  |
| <b>PARKS</b>                               |                                    |                        |                               |  |                                    |             |                  |
| 10-70-110                                  | SALARIES AND WAGES                 | \$ 32,152              | \$ 30,661                     | \$26,532   | \$ 31,237                          | 1.9%        | \$ 576           |
| 10-70-120                                  | SALARIES & WAGES (PART TIME)       | \$ 16,112              | \$ 16,714                     | \$13,649   | \$ 16,444                          | -1.6%       | \$ (270)         |
| 10-70-130                                  | EMPLOYEE BENEFITS                  | \$ 16,980              | \$ 22,099                     | \$18,780   | \$ 26,555                          | 20.3%       | \$ 4,456         |
| 10-70-140                                  | OVERTIME                           | \$ 971                 | \$ 1,300                      | \$1,931  | \$ 1,300                           | 0.0%        | \$ -             |
| 10-70-220                                  | NOTICES, ORDINANCES & PUBLICATIONS | \$ 730                 | \$ -                          | \$934  |                                    | 0.0%        | \$ -             |
| 10-70-250                                  | EQUIPMENT MAINTENANCE              | \$ 5,508               | \$ 3,500                      | \$3,157  | \$ 3,500                           | 0.0%        | \$ -             |
| 10-70-260                                  | FUEL                               | \$ 6,465               | \$ 6,000                      | \$6,917  | \$ 8,000                           | 33.3%       | \$ 2,000         |
| 10-70-270                                  | UTILITIES                          | \$ 4,930               | \$ 11,000                     | \$4,922  | \$ 9,000                           | -18.2%      | \$ (2,000)       |
| 10-70-280                                  | TELEPHONE                          | \$ 498                 | \$ 600                        | \$202  | \$ 500                             | -16.7%      | \$ (100)         |
| 10-70-290                                  | OTHER                              | \$ 210                 | \$ -                          | \$321  | \$ 500                             | 0.0%        | \$ 500           |
| 10-70-300                                  | BUILDINGS & GROUNDS MAINTENANC     | \$ 21,507              | \$ 15,000                     | \$15,145   | \$ 14,500                          | -3.3%       | \$ (500)         |
| 10-70-740                                  | CAPITAL VEHICLE & EQUIPE           | \$ -                   | \$ 5,488                      | \$5,488  | \$ 7,000                           | 19.6%       | \$ 1,512         |
| <b>TOTAL PARKS</b>                         |                                    | <b>\$ 107,825</b>      | <b>\$ 112,362</b>             | <b>\$97,977</b>                                      | <b>\$ 118,535</b>                  | <b>5.4%</b> | <b>\$ 6,173</b>  |
| <b>EMERGENCY MANAGEMENT SERVICES</b>       |                                    |                        |                               |  |                                    |             |                  |
| 10-72-240                                  | SUPPLIES                           | \$ 42                  | \$ -                          |  |                                    | 0.0%        | \$ -             |
| 10-72-330                                  | CRICKET ABATEMENT                  |                        |                               | \$108  |                                    | 0.0%        | \$ -             |
| <b>TOTAL EMERGENCY MANAGEMENT SERVICES</b> |                                    | <b>\$ 42</b>           | <b>\$ -</b>                   | <b>\$108</b>   | <b>\$ -</b>                        | <b>0.0%</b> | <b>\$ -</b>      |
| <b>CEMETERY</b>                            |                                    |                        |                               |  |                                    |             |                  |
| 10-77-110                                  | SALARIES AND WAGES                 | \$ 27,011              | \$ 25,977                     | \$23,032   | \$ 26,468                          | 1.9%        | \$ 491           |
| 10-77-120                                  | SALARIES & WAGES (PART TIME)       | \$ 14,462              | \$ 22,982                     | \$7,390  | \$ 22,880                          | -0.4%       | \$ (102)         |
| 10-77-130                                  | EMPLOYEE BENEFITS                  | \$ 11,342              | \$ 15,049                     | \$12,501   | \$ 16,248                          | 8.0%        | \$ 1,199         |
| 10-77-140                                  | OVERTIME                           | \$ 596                 | \$ 700                        | \$1,180  | \$ 700                             | 0.0%        | \$ -             |
| 10-77-230                                  | EDUCATION, TRAVEL & TRAINING       |                        | \$ 500                        |  | \$ 500                             | 0.0%        | \$ -             |
| 10-77-240                                  | SUPPLIES-USE 10-77-300             | \$ 29                  | \$ -                          |  |                                    | 0.0%        | \$ -             |
| 10-77-250                                  | EQUIPMENT MAINTENANCE              | \$ 543                 | \$ 1,500                      | \$442  | \$ 1,500                           | 0.0%        | \$ -             |
| 10-77-260                                  | FUEL                               | \$ 4,057               | \$ 2,500                      | \$1,807  | \$ 2,500                           | 0.0%        | \$ -             |
| 10-77-270                                  | UTILITIES                          | \$ 447                 | \$ 300                        | \$261  | \$ 300                             | 0.0%        | \$ -             |
| 10-77-280                                  | TELEPHONE                          | \$ 498                 | \$ 600                        | \$202  | \$ 600                             | 0.0%        | \$ -             |
| 10-77-300                                  | BUILDINGS & GROUND MAINTENANCE     | \$ 3,426               | \$ 2,500                      | \$2,359  | \$ 2,500                           | 0.0%        | \$ -             |
| 10-77-620                                  | MONUMENT REPAIRS                   | \$ 126                 |                               |  |                                    | 0.0%        | \$ -             |
| 10-77-730                                  | CAPITAL PROJECTS                   | \$ 10,907              | \$ -                          |  |                                    | 0.0%        | \$ -             |

## Santaquin City 2013-2014 Final Budget

| Account Number                | Description                          | Actuals<br>(2011-2012) | Revised Budget<br>(2012-2013) | Actual Thru<br>3/31/2013<br>(2012-2013)<br>75% of Yr | Projected<br>Budget<br>(2013-2014) | %Chg    | \$ Chg      |
|-------------------------------|--------------------------------------|------------------------|-------------------------------|--|------------------------------------|---------|-------------|
| 10-77-740                     | CAPITAL-VEHICLES & EQUIPMENT         |                        | \$ 5,488                      | \$5,488  | \$ 6,500                           | 100.0%  | \$ 1,012    |
|                               | TOTAL CEMETERY                       | \$ 73,444              | \$ 78,096                     | \$54,661   | \$ 80,696                          | 3.6%    | \$ 2,600    |
| <b>PLANNING &amp; ZONNING</b> |                                      |                        |                               |  |                                    |         |             |
| 10-78-110                     | SALARIES AND WAGES                   | \$ 125,968             | \$ 125,300                    | \$91,310   | \$ 129,994                         | 3.8%    | \$ 4,694    |
| 10-78-120                     | SALARIES & WAGES (PART TIME)         | \$ 1,231               | \$ -                          |  | \$ -                               | 0.0%    | \$ -        |
| 10-78-130                     | EMPLOYEE BENEFITS                    | \$ 56,376              | \$ 63,524                     | \$47,620   | \$ 69,405                          | 9.3%    | \$ 5,881    |
| 10-78-210                     | BOOKS, SUBSCRIPT, & MEMBERSHIP       | \$ 3,333               | \$ 2,920                      | \$2,896  | \$ 3,350                           | 14.7%   | \$ 430      |
| 10-78-220                     | NOTICE, ORDINANCES & PUBLICATI       | \$ 135                 | \$ 500                        | \$52   | \$ 300                             | -40.0%  | \$ (200)    |
| 10-78-230                     | EDUCATION, TRAINING & TRAVEL         | \$ 3,519               | \$ 8,800                      | \$1,391  | \$ 7,000                           | -20.5%  | \$ (1,800)  |
| 10-78-240                     | SUPPLIES                             | \$ 1,454               | \$ 870                        | \$2,872  | \$ 1,000                           | 14.9%   | \$ 130      |
| 10-78-250                     | EQUIPMENT MAINT                      | \$ 122                 | \$ 200                        |  | \$ 200                             | 0.0%    | \$ -        |
| 10-78-260                     | FUEL                                 | \$ 228                 | \$ 250                        | \$165  | \$ 250                             | 0.0%    | \$ -        |
| 10-78-280                     | TELEPHONE                            | \$ 547                 | \$ 600                        | \$370  | \$ 600                             | 0.0%    | \$ -        |
| 10-78-310                     | PROFESSIONAL & TECHNICAL             | \$ 815                 | \$ -                          | \$976  | \$ 28,600                          | 100.0%  | \$ 28,600   |
|                               | TOTAL PLANNING & ZONNING             | \$ 193,728             | \$ 202,964                    | \$147,653  | \$ 240,699                         | 18.8%   | \$ 37,735   |
| <b>TRANSFERS</b>              |                                      |                        |                               |  |                                    |         |             |
| 10-90-100                     | TRANS TO P.S. IMPACT                 | \$ 262,100             | \$ 151,865                    | \$113,899  | \$ 147,624                         | -2.8%   | \$ (4,241)  |
| 10-90-200                     | TRANSFER TO RECREATION FUND          | \$ 105,000             | \$ 100,161                    | \$75,121   | \$ 62,000                          | -38.9%  | \$ (38,161) |
| 10-90-300                     | TRANS TO MUSEUM FUND                 | \$ 3,470               | \$ 5,231                      | \$3,923  | \$ 4,730                           | -9.7%   | \$ (501)    |
| 10-90-400                     | TRANS TO LIBRARY FUND                | \$ 72,500              | \$ 77,748                     | \$58,311   | \$ 84,000                          | 8.2%    | \$ 6,252    |
| 10-90-500                     | TRANSFER TO SENIORS FUND             | \$ 26,200              | \$ 25,359                     | \$19,019   | \$ 24,880                          | -1.9%   | \$ (480)    |
| 10-90-550                     | TRANSFER TO COMPUTER CAP FUND        | \$ 70,773              | \$ 60,000                     | \$45,000   | \$ 40,000                          | -33.3%  | \$ (20,000) |
| 10-90-600                     | TRANSFER TO CAPITAL PROJECTS         | \$ 73,060              | \$ 8,441                      | \$6,331  | \$ 13,079                          | 54.9%   | \$ 4,638    |
| 10-90-700                     | TRANS TO CAPITAL VEH & EQUIP         | \$ 134,534             | \$ 162,106                    | \$121,579  | \$ 134,000                         | -21.8%  | \$ (28,106) |
| 10-90-800                     | TRANSFER TO SANTAQUIN DAYS           |                        | \$ -                          |  | \$ 7,000                           | 100.0%  | \$ 7,000    |
| 10-90-850                     | CONTRIBUTION TO FUND BALANCE         |                        | \$ 46,100                     |  | \$ 12                              | -100.0% | \$ (46,088) |
| New                           | TRANSFER TO FIRE DEPARTMENT          |                        |                               |  | \$ 185,000                         | 100.0%  | \$ 185,000  |
| New                           | TRANSPORTATION IMPACT FEE FUND       |                        |                               |  | \$ -                               | 0.0%    | \$ -        |
|                               | TOTAL TRANSFERS                      | \$ 747,637             | \$ 637,011                    | \$443,183  | \$ 702,325                         | 10.9%   | \$ 65,314   |
|                               | <b>TOTAL FUND EXPENDITURES</b>       | \$ 4,596,069           | \$ 4,455,517                  | \$3,392,810  | \$ 4,378,708                       | -1.8%   | \$ (76,809) |
|                               | <b>NET REVENUE OVER EXPENDITURES</b> | \$ 250,855             | \$ 0                          | \$121,636  | \$ 0                               |         | \$ 0        |
| <b>CAPITAL PROJECTS FUND</b>  |                                      |                        |                               |  |                                    |         |             |
| <b>REVENUES:</b>              |                                      |                        |                               |  |                                    |         |             |
| <b>MISCELLANEOUS REVENUE</b>  |                                      |                        |                               |  |                                    |         |             |
| 41-38-100                     | COMM DEVELOP RELOCATION              |                        | \$ -                          |  |                                    |         |             |
| 41-38-125                     | TWIN D" CONTRACT"                    |                        | \$ -                          | \$0  | \$ -                               |         |             |
| 41-38-225                     | MAIN STREET PROJECT                  | \$ 2,082,055           | \$ -                          | \$0  | \$ -                               |         |             |
| 41-38-300                     | GOUDY PROPERTY (SEWER DEPT)          |                        | \$ -                          | \$0  | \$ -                               |         |             |
| 41-38-310                     | CEMETERY EXPANSION                   |                        | \$ -                          |  |                                    |         |             |
| 41-38-500                     | KROBER BLDG LEASE                    |                        | \$ -                          | \$0  | \$ -                               |         |             |
| 41-38-530                     | COMPUTER HARDWARE                    |                        | \$ -                          |  | \$ -                               |         |             |
| 41-38-540                     | SEWER MOTOR/GRINDER/PUMP             |                        | \$ -                          | \$0  | \$ -                               |         |             |
| 41-38-600                     | CDBG-PUBLIC SAFETY BUILDING          |                        | \$ -                          |  |                                    |         |             |
| 41-38-605                     | PUBLIC SAFETY BLDG BOND-ZIONS        |                        | \$ -                          |  |                                    |         |             |
| 41-38-606                     | PUBLIC SAFETY BUILDING PLANS         |                        | \$ -                          |  |                                    |         |             |
| 41-38-610                     | P.S. EXHAUST REMOVAL SYSTEM          |                        | \$ -                          |  |                                    |         |             |
| 41-38-730                     | WEB MASTER                           |                        | \$ -                          | \$0  | \$ -                               |         |             |
| 41-38-760                     | TRANS FROM PARK IMPACT/ORCH HI       |                        | \$ -                          |  |                                    |         |             |
| 41-38-770                     | P.S. COURT ROOM                      |                        | \$ -                          |  |                                    |         |             |
|                               | TOTAL MISCELLANEOUS REVENUE          | \$ 2,082,055           | \$ -                          | \$0  | \$ -                               | 0.0%    | \$ -        |

## Santaquin City 2013-2014 Final Budget

| Account Number                           | Description  | Actuals<br>(2011-2012) | Revised Budget<br>(2012-2013) | Actual Thru<br>3/31/2013<br>(2012-2013)<br>75% of Yr | Projected<br>Budget<br>(2013-2014) | %Chg           | \$ Chg              |
|--|--|------------------------|-------------------------------|--|------------------------------------|----------------|---------------------|
| <b>CONTRIBUTIONS AND TRANSFERS</b>       |  |                        |                               |  |                                    |                |                     |
| 41-39-100                                | TRANSFER FROM GENERAL FUND                               | \$ 73,060              | \$ 8,441                      | \$6,331  | \$ 13,079                          | 54.9%          | \$ 4,638            |
| 41-39-200                                | BEGINNING YEAR BALANCE                                   |                        | \$ 147,852                    |  |                                    | -100.0%        | \$ (147,852)        |
| 41-39-310                                | TRANSFER FROM SEWER FUND                                 | \$ 25,400              | \$ -                          |  |                                    |                |                     |
| 41-39-320                                | TRANSFER FROM WATER FUND                                 | \$ 17,500              | \$ -                          |  |                                    |                |                     |
| <b>TOTAL CONTRIBUTIONS AND TRANSFERS</b> |  | <b>\$ 115,960</b>      | <b>\$ 156,293</b>             | <b>\$6,331</b>                                       | <b>\$ 13,079</b>                   | <b>-671.2%</b> | <b>\$ (143,214)</b> |
| <b>TOTAL FUND REVENUES</b>               |  | <b>\$ 2,198,015</b>    | <b>\$ 156,293</b>             | <b>\$6,331</b>                                       | <b>\$ 13,079</b>                   | <b>-671.2%</b> | <b>\$ (143,214)</b> |
| <b>EXPENDITURES:</b>                     |  |                        |                               |  |                                    |                |                     |
| <b>EXPENDITURES</b>                      |  |                        |                               |  |                                    |                |                     |
| 41-40-200                                | KROBER BUILDING  | \$ 7,341               | \$ 8,441                      | \$7,098  |                                    | -100.0%        | \$ (8,441)          |
| 41-40-300                                | GOUDY PROPERTY PAYMENT                                   |                        | \$ -                          |  | \$ 13,079                          | 100.0%         | \$ 13,079           |
| 41-40-400                                | MAIN STREET/400 EAST PROJECT                             | \$ 483,974             | \$ -                          |  |                                    |                | \$ -                |
| 41-40-620                                | 400 E PROPERTY PURCHASE                                  | \$ 339                 | \$ -                          |  |                                    |                | \$ -                |
| 41-40-700                                | OFFICE RELOCATION COSTS                                  | \$ 71,791              | \$ 852                        | \$851  |                                    | -100.0%        | \$ (852)            |
| 41-40-740                                | MAIN STREET PROJECT                                      | \$ 2,185,815           | \$ 147,000                    | \$75,209   |                                    | -100.0%        | \$ (147,000)        |
| 41-40-802                                | PUBLIC SAFETY MISC EXPENSE                               | \$ 2,787               | \$ -                          |  |                                    | 0.0%           | \$ -                |
| 41-40-805                                | SENIOR CITIZEN PARKING REP                               | \$ 26,005              | \$ -                          |  |                                    | 0.0%           | \$ -                |
| <b>TOTAL EXPENDITURES</b>                |  | <b>\$ 2,778,051</b>    | <b>\$ 156,293</b>             | <b>\$83,159</b>                                      | <b>\$ 13,079</b>                   | <b>-671.2%</b> | <b>\$ (143,214)</b> |
| <b>TOTAL FUND EXPENDITURES</b>           |  | <b>\$ 2,778,051</b>    | <b>\$ 156,293</b>             | <b>\$83,159</b>                                      | <b>\$ 13,079</b>                   | <b>-671.2%</b> | <b>\$ (143,214)</b> |
| <b>NET REVENUE OVER EXPENDITURES</b>     |  | <b>\$ (580,036)</b>    | <b>\$ -</b>                   | <b>-\$76,828</b>                                     | <b>\$ 0</b>                        | <b>0.0%</b>    | <b>\$ 0</b>         |
| <b>CAPITAL VEHICLE AND EQUIPMENT</b>     |  |                        |                               |  |                                    |                |                     |
| <b>REVENUES:</b>                         |  |                        |                               |  |                                    |                |                     |
| <b>CONTRIBUTIONS AND TRANSFERS</b>       |  |                        |                               |  |                                    |                |                     |
| 42-39-100                                | TRANS FROM GENERAL FUND                                  | \$ 134,534             | \$ 162,106                    | \$121,579  | \$ 134,000                         | -21.8%         | \$ (28,106)         |
| 42-39-306                                | LEASE PROCEEDS-CAPITAL LEASES                            | \$ 111,770             | \$ 318,258                    | \$318,258  | \$ 65,000                          |                | \$ (253,258)        |
| <b>TOTAL CONTRIBUTIONS AND TRANSFERS</b> |  | <b>\$ 246,304</b>      | <b>\$ 480,364</b>             | <b>\$439,837</b>                                     | <b>\$ 199,000</b>                  | <b>-218.7%</b> | <b>\$ (281,364)</b> |
| <b>TOTAL FUND REVENUE</b>                |  | <b>\$ 246,304</b>      | <b>\$ 480,364</b>             | <b>\$439,837</b>                                     | <b>\$ 199,000</b>                  | <b>-218.7%</b> | <b>\$ (281,364)</b> |
| <b>EXPENDITURES:</b>                     |  |                        |                               |  |                                    |                |                     |
| <b>EXPENDITURES</b>                      |  |                        |                               |  |                                    |                |                     |
| 42-40-625                                | P.D. 2008 TRUCK #7744410 11/12                           | \$ 7,731               | \$ 8,892                      | \$8,892  |                                    | -100.0%        | \$ (8,892)          |
| 42-40-680                                | PD 2008 CV (#7744408 8-17-10)                            | \$ 8,622               | \$ -                          |  |                                    |                |                     |
| 42-40-770                                | 08 LOADER  | \$ 22,371              | \$ 24,128                     | \$11,554   |                                    | -100.0%        | \$ (24,128)         |
| 42-40-771                                | 2010 SNOW PLOW (PURCHASE)                                | \$ 110,770             | \$ 167,136                    | \$167,136  |                                    | -100.0%        | \$ (167,136)        |
| 42-40-772                                | 2010 SNOW PLOW (LEASE PMT)                               | \$ 29,237              | \$ 23,444                     | \$10,111   | \$ 23,444                          | 0.0%           | \$ 0                |
| 42-40-773                                | 2011 VEHICLE LEASES (PD CAR, PD TRUCK, PS TRUCK) - Consc | \$ -                   | \$ 24,343                     |  | \$ 24,343                          | 0.0%           | \$ (0)              |
| 42-40-774                                | 2012 LEASE PURCHASES                                     | \$ -                   | \$ 151,122                    | \$83,889   |                                    | -100.0%        | \$ (151,122)        |
| 42-40-810                                | FIRE DEPARTMENT-2001 LADDER                              | \$ 25,587              | \$ 30,883                     | \$23,704   | \$ 30,883                          | 0.0%           | \$ (0)              |
| 42-40-815                                | FD-2007 WATER TENDER                                     | \$ 17,654              | \$ 9,082                      | \$9,175  |                                    | -100.0%        | \$ (9,082)          |
| 42-40-910                                | EMS-2006 AMBULANCE (2/2011)                              | \$ 6,551               | \$ 7,906                      | \$6,068  | \$ 7,906                           | 0.0%           | \$ (0)              |
| 42-41-010                                | RENAME (LEASE EXPENDITURES)                              |                        |                               | \$88,784   | \$ 65,000                          | 100.0%         | \$ 65,000           |
| NEW                                      | NEW 2013/2014 Vehicles                                   |                        |                               |  | \$ 13,997                          | 100.0%         | \$ 13,997           |
| 42-41-020                                | 2012 EQUIPMENT LEASE (EMS DEFIBS)                        |                        | \$ 33,428                     | \$25,070   | \$ 33,427                          | 0.0%           | \$ (1)              |
| 42-48-200                                | DEBT SERVICE-INTEREST                                    | \$ 17,781              | \$ -                          | \$8,313  |                                    | 0.0%           | \$ -                |
| <b>TOTAL FUND EXPENDITURES</b>           |  | <b>\$ 246,304</b>      | <b>\$ 480,364</b>             | <b>\$442,696</b>                                     | <b>\$ 199,000</b>                  | <b>-218.7%</b> | <b>\$ (281,364)</b> |



## Santaquin City 2013-2014 Final Budget

| Account Number                           | Description                      | Actuals<br>(2011-2012) | Revised Budget<br>(2012-2013) | Actual Thru<br>3/31/2013<br>(2012-2013)<br>75% of Yr | Projected<br>Budget<br>(2013-2014) | %Chg    | \$ Chg       |
|--|----------------------------------|------------------------|-------------------------------|--|------------------------------------|---------|--------------|
| <b>TOTAL FUND EXPENDITURES</b>           |                                  | \$ 246,304             | \$ 480,364                    | \$442,696  | \$ 199,000                         | -218.7% | \$ (281,364) |
| <b>NET REVENUE OVER EXPENDITURES</b>     |                                  | \$ 0                   | \$ -                          | -\$2,859   | \$ 0                               | 0.0%    | \$ 0         |
| <b>COMPUTER TECHNOLOGY CAPITAL FUND</b>  |                                  |                        |                               |  |                                    |         |              |
| <b>REVENUES:</b>                         |                                  |                        |                               |  |                                    |         |              |
| <b>CONTRIBUTIONS AND TRANSFERS</b>       |                                  |                        |                               |  |                                    |         |              |
| 43-39-100                                | TRANS FROM GENERAL FUND          | \$ 70,773              | \$ 60,000                     | \$45,000   | \$ 40,000                          | -33.3%  | \$ (20,000)  |
| 43-39-110                                | TRANS FROM WATER FUND            | \$ 33,000              | \$ 31,000                     | \$23,250   | \$ 26,000                          | -16.1%  | \$ (5,000)   |
| 43-39-120                                | TRANS FROM SEWER FUND            | \$ 33,000              | \$ 31,000                     | \$23,250   | \$ 26,000                          | -16.1%  | \$ (5,000)   |
| 43-39-130                                | TRANS FROM PI FUND               | \$ 33,000              | \$ 31,000                     | \$23,250   | \$ 26,000                          | -16.1%  | \$ (5,000)   |
| 43-39-140                                | MISC REVENUE                     |                        | \$ 30,000                     |  |                                    | -100.0% | \$ (30,000)  |
| <b>TOTAL CONTRIBUTIONS AND TRANSFERS</b> |                                  | \$ 169,773             | \$ 183,000                    | \$114,750  | \$ 118,000                         | -42.5%  | \$ (65,000)  |
| <b>TOTAL FUND REVENUE</b>                |                                  | \$ 169,773             | \$ 183,000                    | \$114,750  | \$ 118,000                         | -42.5%  | \$ (65,000)  |
| <b>EXPENDITURES:</b>                     |                                  |                        |                               |  |                                    |         |              |
| <b>EXPENDITURES</b>                      |                                  |                        |                               |  |                                    |         |              |
| 43-40-100                                | COMPUTER SUPPORT CONTRACT - RMT  | \$ 27,975              | \$ 27,540                     | \$19,930   | \$ 28,000                          | 1.7%    | \$ 460       |
| 43-40-110                                | WEBSITE CONTRACT - RMT           | \$ 16,870              | \$ 14,000                     | \$7,445  | \$ 10,000                          | -28.6%  | \$ (4,000)   |
| 43-40-111                                | WEB CONTRACT - CHAMBER BUS PAGES |                        | \$ 2,400                      | \$2,340  | \$ 2,400                           | 0.0%    | \$ -         |
| 43-40-200                                | DESKTOP ROTATION EXPENSE         | \$ 12,910              | \$ 7,500                      | \$9,068  | \$ 10,606                          | 41.4%   | \$ 3,106     |
| 43-40-210                                | LAPTOP ROTATION EXPENSE          | \$ 26,012              | \$ 7,500                      |  | \$ 10,000                          | 33.3%   | \$ 2,500     |
| 43-40-220                                | SERVERS ROTATION EXPENSE         |                        | \$ 55,000                     | \$48,149   | \$ -                               | -220.0% | \$ (55,000)  |
| 43-40-230                                | MISC EQUIPMENT EXPENSE           | \$ 14,779              | \$ 2,000                      | \$19,070   | \$ 3,000                           | 50.0%   | \$ 1,000     |
| 43-40-300                                | COPIER CONTRACTS                 | \$ 13,993              | \$ 14,000                     | \$9,215  | \$ 13,500                          | -3.6%   | \$ (500)     |
| 43-40-400                                | PELORUS CONTRACT                 | \$ 15,000              | \$ 20,000                     | \$7,500  | \$ 12,500                          | -37.5%  | \$ (7,500)   |
| 43-40-500                                | SOFTWARE                         | \$ 8,640               | \$ 8,000                      | \$610  | \$ 6,000                           | -25.0%  | \$ (2,000)   |
| 43-40-600                                | SPILLMAN - POLICE CONTRACT       |                        | \$ 24,790                     | \$22,942   | \$ 15,000                          | -39.5%  | \$ (9,790)   |
| 43-40-610                                | FAT POT - POLICE CONTRACT        | \$ 3,307               | \$ -                          |  |                                    | 0.0%    | \$ -         |
| New                                      | PARLANT TECHNOLOGIES CONTRACT    |                        |                               |  | \$ 6,994                           | 100.0%  | \$ 6,994     |
| 43-40-900                                | CONTRIBUTION TO FUND BALANCE     |                        | \$ 270                        |  |                                    | -100.0% | \$ (270)     |
| <b>TOTAL FUND EXPENDITURES</b>           |                                  | \$ 139,487             | \$ 183,000                    | \$146,268  | \$ 118,000                         | -42.5%  | \$ (65,000)  |
| <b>TOTAL FUND EXPENDITURES</b>           |                                  | \$ 139,487             | \$ 183,000                    | \$146,268  | \$ 118,000                         | -42.5%  | \$ (65,000)  |
| <b>NET REVENUE OVER EXPENDITURES</b>     |                                  | \$ 30,286              | \$ -                          | -\$31,518  | \$ 0                               | 0.0%    | \$ 0         |
| <b>WATER FUND - ENTERPRISE FUND</b>      |                                  |                        |                               |  |                                    |         |              |
| <b>REVENUES:</b>                         |                                  |                        |                               |  |                                    |         |              |
| <b>ENTERPRISE REVENUE</b>                |                                  |                        |                               |  |                                    |         |              |
| 51-37-100                                | WATER SALES                      | \$ 744,943             | \$ 760,000                    | \$557,465  | \$ 775,960                         | 2.1%    | \$ 15,960    |
| 51-37-175                                | WATER METERS                     | \$ 5,320               | \$ 4,049                      | \$10,640   | \$ 14,000                          | 995.1%  | \$ 9,951     |
| 51-37-200                                | WATER CONNECTION FEES            | \$ 17,657              | \$ 22,000                     | \$6,358  | \$ 15,000                          | -31.8%  | \$ (7,000)   |
| 51-37-211                                | RECONNECT FEES                   | \$ 25                  | \$ -                          |  |                                    |         |              |
| 51-37-212                                | CHLORINE SALES                   | \$ 3,206               | \$ 3,500                      | \$3,097  | \$ 4,000                           | 14.3%   | \$ 500       |
| 51-37-300                                | PENALTIES & FORFEITURES          | \$ 161,285             | \$ 160,000                    | \$110,052  | \$ 155,000                         | -3.1%   | \$ (5,000)   |
| <b>TOTAL ENTERPRISE REVENUE</b>          |                                  | \$ 932,436             | \$ 949,549                    | \$687,612  | \$ 963,960                         | 1.5%    | \$ 14,411    |
| <b>MISCELLANEOUS REVENUE</b>             |                                  |                        |                               |  |                                    |         |              |

## Santaquin City 2013-2014 Final Budget

| Account Number                           | Description                         | Actuals<br>(2011-2012) | Revised Budget<br>(2012-2013) | Actual Thru<br>3/31/2013<br>(2012-2013)<br>75% of Yr | Projected<br>Budget<br>(2013-2014) | %Chg          | \$ Chg             |
|--|-------------------------------------|------------------------|-------------------------------|--|------------------------------------|---------------|--------------------|
| 51-38-100                                | INTEREST EARNINGS                   | \$ 5,473               | \$ 5,000                      | \$633  | \$ 1,000                           | -80.0%        | \$ (4,000)         |
| 51-38-150                                | INTEREST/PTIF IN LIEU OF WATER      | \$ 3,736               | \$ 3,500                      | \$2,824  | \$ 3,700                           | 5.7%          | \$ 200             |
| 51-38-200                                | CONSTRUCTION WATER                  | \$ 1,100               | \$ 2,000                      | \$1,150  | \$ 2,000                           | 0.0%          | \$ -               |
| 51-38-900                                | MISCELLANEOUS                       | \$ 7,288               | \$ 20,000                     | \$5,554  | \$ 8,000                           | -60.0%        | \$ (12,000)        |
| <b>TOTAL MISCELLANEOUS REVENUE</b>       |                                     | <b>\$ 17,597</b>       | <b>\$ 30,500</b>              | <b>\$10,161</b>                                      | <b>\$ 14,700</b>                   | <b>-51.8%</b> | <b>\$ (15,800)</b> |
| <b>TOTAL FUND REVENUE</b>                |                                     | <b>\$ 950,033</b>      | <b>\$ 980,049</b>             | <b>\$697,773</b>                                     | <b>\$ 978,660</b>                  | <b>-0.1%</b>  | <b>\$ (1,389)</b>  |
| <b>EXPENDITURES:</b>                     |                                     |                        |                               |  |                                    |               |                    |
| <b>EXPENDITURES</b>                      |                                     |                        |                               |  |                                    |               |                    |
| 51-40-110                                | SALARIES AND WAGES                  | \$ 108,013             | \$ 102,418                    | \$71,034   | \$ 106,295                         | 3.8%          | \$ 3,877           |
| 51-40-120                                | SALARIES AND WAGES - PART TIME      | \$ 40,449              | \$ 72,097                     | \$32,274   | \$ 50,894                          | -29.9%        | \$ (21,203)        |
| 51-40-130                                | EMPLOYEE BENEFITS                   | \$ 57,204              | \$ 62,633                     | \$41,557   | \$ 68,946                          | 10.2%         | \$ 6,313           |
| 51-40-140                                | OVERTIME                            | \$ 749                 | \$ 2,500                      | \$1,726  | \$ 2,500                           | 0.0%          | \$ -               |
| 51-40-210                                | BOOKS, SUBSCRIPTIONS & MEMBERS      | \$ 7,937               | \$ 4,500                      | \$6,401  | \$ 4,500                           | 0.0%          | \$ -               |
| 51-40-230                                | EDUCATION, TRAINING & TRAVEL        | \$ 3,737               | \$ 4,000                      | \$2,044  | \$ 4,000                           | 0.0%          | \$ -               |
| 51-40-240                                | SUPPLIES                            | \$ 92,481              | \$ 50,000                     | \$105,685  | \$ 65,000                          | 30.0%         | \$ 15,000          |
| 51-40-250                                | EQUIPMENT MAINTENANCE               | \$ 6,876               | \$ 7,000                      | \$9,036  | \$ 7,000                           | 0.0%          | \$ -               |
| 51-40-252                                | WATER SHARE PURCHASE                | \$ 20,400              | \$ -                          | \$58,500   | \$ -                               | 0.0%          | \$ -               |
| 51-40-253                                | WATER SHARE ASSESSMENT              | \$ 31,905              | \$ 35,000                     | \$32,383   | \$ 35,000                          | 0.0%          | \$ -               |
| 51-40-260                                | FUEL                                | \$ 6,875               | \$ 6,000                      | \$1,945  | \$ 6,000                           | 0.0%          | \$ -               |
| 51-40-273                                | UTILITIES                           | \$ 93,172              | \$ 90,000                     | \$102,867  | \$ 114,765                         | 27.5%         | \$ 24,765          |
| 51-40-280                                | TELEPHONE                           | \$ 1,222               | \$ 1,000                      | \$1,061  | \$ 1,300                           | 30.0%         | \$ 300             |
| 51-40-310                                | PROFESSIONAL & TECHNICAL SVCS       | \$ 4,475               | \$ 7,000                      | \$8,363  | \$ 7,000                           | 0.0%          | \$ -               |
| 51-40-650                                | DEPRECIATION                        | \$ 112,664             | \$ -                          | \$ -   | \$ -                               | 0.0%          | \$ -               |
| 51-40-750                                | CAPITAL PROJECTS                    | \$ 192                 | \$ -                          | \$ -   | \$ -                               | 0.0%          | \$ -               |
| 51-40-900                                | TRANSFER TO GENERAL FUNDS           | \$ 395,000             | \$ 504,901                    | \$378,676  | \$ 479,460                         | -5.0%         | \$ (25,441)        |
| 51-40-910                                | TRANSFER TO COMPUTER CAP FUND       | \$ 33,000              | \$ 31,000                     | \$23,250   | \$ 26,000                          | -16.1%        | \$ (5,000)         |
| 51-40-915                                | TRANSFER TO CAPITAL PROJECTS FUND   | \$ 17,500              | \$ -                          | \$ -   | \$ -                               | 0.0%          | \$ -               |
| New                                      | CONTRIBUTION TO FUND BALANCE        | \$ -                   | \$ -                          | \$ -   | \$ -                               | 0.0%          | \$ -               |
| <b>TOTAL EXPENDITURES</b>                |                                     | <b>\$ 1,033,851</b>    | <b>\$ 980,049</b>             | <b>\$876,803</b>                                     | <b>\$ 978,660</b>                  | <b>-0.1%</b>  | <b>\$ (1,389)</b>  |
| <b>TOTAL FUND EXPENDITURES</b>           |                                     | <b>\$ 1,033,851</b>    | <b>\$ 980,049</b>             | <b>\$876,803</b>                                     | <b>\$ 978,660</b>                  | <b>-0.1%</b>  | <b>\$ (1,389)</b>  |
| <b>NET REVENUE OVER EXPENDITURES</b>     |                                     | <b>\$ (83,818)</b>     | <b>\$ -</b>                   | <b>-\$179,030</b>                                    | <b>\$ 0</b>                        | <b>0.0%</b>   | <b>\$ 0</b>        |
| <b>SEWER FUND</b>                        |                                     |                        |                               |  |                                    |               |                    |
| <b>REVENUES:</b>                         |                                     |                        |                               |  |                                    |               |                    |
| <b>ENTERPRISE REVENUE</b>                |                                     |                        |                               |  |                                    |               |                    |
| 52-37-100                                | USER FEE                            | \$ 1,250,686           | \$ 1,250,000                  | \$944,485  | \$ 1,274,132                       | 1.9%          | \$ 24,132          |
| 52-37-220                                | SEWER CONNECTION FEES               | \$ 7,500               | \$ 10,000                     | \$5,500  | \$ -                               | -100.0%       | \$ (10,000)        |
| 52-37-225                                | LAGOON FARM REVENUE                 | \$ 11,221              | \$ 8,000                      | \$10,000   | \$ 8,000                           | 0.0%          | \$ -               |
| <b>TOTAL ENTERPRISE REVENUE</b>          |                                     | <b>\$ 1,269,407</b>    | <b>\$ 1,268,000</b>           | <b>\$959,985</b>                                     | <b>\$ 1,282,132</b>                | <b>1.1%</b>   | <b>\$ 14,132</b>   |
| <b>MISCELLANEOUS REVENUE</b>             |                                     |                        |                               |  |                                    |               |                    |
| 52-38-100                                | INTEREST EARNINGS                   | \$ 1,413               | \$ 2,300                      | \$1,072  | \$ 2,000                           | -13.0%        | \$ (300)           |
| 52-38-820                                | SEWER DEPT HOME RENTAL              | \$ 10,400              | \$ 9,600                      | \$7,200  | \$ 9,600                           | 0.0%          | \$ -               |
| 52-38-900                                | MISCELLANEOUS                       | \$ 60                  | \$ 2,400                      | \$6  | \$ 500                             | -79.2%        | \$ (1,900)         |
| <b>TOTAL MISCELLANEOUS REVENUE</b>       |                                     | <b>\$ 11,873</b>       | <b>\$ 14,300</b>              | <b>\$8,277</b>                                       | <b>\$ 12,100</b>                   | <b>-15.4%</b> | <b>\$ (2,200)</b>  |
| <b>CONTRIBUTIONS AND TRANSFERS</b>       |                                     |                        |                               |  |                                    |               |                    |
| 52-38-910                                | TRANSFER FROM SEWER IMPACT FEE FUND | \$ -                   | \$ 184,000                    | \$ -   | \$ 148,000                         | -19.6%        | \$ (36,000)        |
| <b>TOTAL CONTRIBUTIONS AND TRANSFERS</b> |                                     | <b>\$ -</b>            | <b>\$ 184,000</b>             | <b>\$0</b>   | <b>\$ 148,000</b>                  | <b>-19.6%</b> | <b>\$ (36,000)</b> |

## Santaquin City 2013-2014 Final Budget

| Account Number                       | Description                       | Actuals<br>(2011-2012) | Revised Budget<br>(2012-2013) | Actual Thru<br>3/31/2013<br>(2012-2013)<br>75% of Yr | Projected<br>Budget<br>(2013-2014) | %Chg    | \$ Chg       |
|--------------------------------------|-----------------------------------|------------------------|-------------------------------|--|------------------------------------|---------|--------------|
| <b>TOTAL FUND REVENUE</b>            |                                   | \$ 1,281,280           | \$ 1,466,300                  | \$968,263  | \$ 1,442,232                       | -1.6%   | \$ (24,068)  |
| <b>EXPENDITURES:</b>                 |                                   |                        |                               |  |                                    |         |              |
| <b>EXPENDITURES</b>                  |                                   |                        |                               |  |                                    |         |              |
| 52-40-110                            | SALARIES AND WAGES                | \$ 125,463             | \$ 144,372                    | \$98,846   | \$ 148,854                         | 3.1%    | \$ 4,482     |
| 52-40-120                            | SALARIES AND WAGES - PART TIME    | \$ 46,809              | \$ 24,941                     | \$34,509   | \$ 50,894                          | 105.6%  | \$ 25,953    |
| 52-40-130                            | EMPLOYEE BENEFITS                 | \$ 70,092              | \$ 85,169                     | \$61,483   | \$ 98,894                          | 16.2%   | \$ 13,725    |
| 52-40-140                            | OVERTIME                          | \$ 904                 | \$ 2,000                      | \$2,212  | \$ 2,000                           | 0.0%    | \$ -         |
| 52-40-210                            | BOOKS, SUBSCRIPT, MEMBERSHIPS     |                        | \$ -                          | \$20   |                                    | 0.0%    | \$ -         |
| 52-40-230                            | EDUCATION, TRAINING & TRAVEL      | \$ 360                 | \$ 2,500                      | \$2,106  | \$ 2,500                           | 0.0%    | \$ -         |
| 52-40-240                            | SUPPLIES                          | \$ 32,223              | \$ 27,500                     | \$30,345   | \$ 27,500                          | 0.0%    | \$ -         |
| 52-40-250                            | EQUIPMENT MAINTENANCE             | \$ 4,208               | \$ 4,000                      | \$4,581  | \$ 4,000                           | 0.0%    | \$ -         |
| 52-40-260                            | FUEL                              | \$ 5,187               | \$ 10,000                     | \$1,945  | \$ 5,000                           | -50.0%  | \$ (5,000)   |
| 52-40-270                            | UTILITIES                         | \$ 37,206              | \$ 35,000                     | \$24,414   | \$ 35,000                          | 0.0%    | \$ -         |
| 52-40-280                            | TELEPHONE                         | \$ 1,697               | \$ 1,800                      | \$895  | \$ 1,553                           | -13.7%  | \$ (247)     |
| 52-40-310                            | PROFESSIONAL & TECHNICAL SVCS     | \$ 3,848               | \$ 7,000                      | \$2,952  | \$ 7,000                           | 0.0%    | \$ -         |
| 52-40-325                            | SEWER LINE CLEANOUT (1/3 of City) | \$ 32,931              | \$ 40,000                     | \$32,996   | \$ 35,000                          | -12.5%  | \$ (5,000)   |
| 52-40-335                            | LAGOON FARM EXPENSE               | \$ 2,574               | \$ 3,000                      | \$5,778  | \$ 4,000                           | 33.3%   | \$ 1,000     |
| 54-40-5XX NEW                        | WRF - UTILITIES                   |                        |                               |  | \$ 125,000                         | 100.0%  | \$ 125,000   |
| 54-40-5XX NEW                        | WRF - CHEMICAL SUPPLIES           |                        |                               |  | \$ 20,000                          | 100.0%  | \$ 20,000    |
| 54-40-5XX NEW                        | WRF - SUPPLIES                    |                        |                               |  | \$ 5,000                           | 100.0%  | \$ 5,000     |
| 54-40-5XX NEW                        | WRF - SOLID WASTE DISPOSAL        |                        |                               |  | \$ 10,000                          | 100.0%  | \$ 10,000    |
| 52-40-620                            | SUNDRY                            | \$ 1,298               |                               |  |                                    | 0.0%    | \$ -         |
| 52-40-650                            | DEPRECIATION                      | \$ 295,788             |                               |  |                                    | 0.0%    | \$ -         |
| 52-40-810                            | DEBT SERVICE - PRINCIPAL          |                        | \$ 426,938                    |  | \$ 759,311                         | 77.9%   | \$ 332,373   |
| 52-40-820                            | DEBT SERVICE - INTEREST           | \$ 65,330              | \$ 314,192                    | \$7,615  |                                    | -100.0% | \$ (314,192) |
| 52-40-830                            | DEBT SERVICE - CLOSING COSTS      |                        | \$ 25,000                     | \$27,794   |                                    | -100.0% | \$ (25,000)  |
| 52-40-900                            | TRANSFER TO OTHER FUNDS           | \$ 785,000             | \$ 376,496                    | \$282,372  | \$ 100,727                         | -73.2%  | \$ (275,770) |
| 52-40-910                            | TRANS TO CAPITAL PROJECTS         | \$ 25,400              | \$ -                          |  |                                    | 0.0%    | \$ -         |
| 52-39-110                            | CONTRIBUTION TO FUND BALANCE      |                        | \$ 2,301                      |  |                                    | -100.0% | \$ (2,301)   |
| <b>TOTAL EXPENDITURES</b>            |                                   | \$ 1,536,318           | \$ 1,532,209                  | \$620,864  | \$ 1,442,232                       | -5.9%   | \$ (89,977)  |
| <b>TOTAL FUND EXPENDITURES</b>       |                                   | \$ 1,536,318           | \$ 1,532,209                  | \$620,864  | \$ 1,442,232                       | -5.9%   | \$ (89,977)  |
| <b>NET REVENUE OVER EXPENDITURES</b> |                                   | \$ (255,037)           | \$ (65,909)                   | \$347,399  | \$ 0                               | -104.9% | \$ 65,909    |
| <b>PRESSURIZED IRRIGATION</b>        |                                   |                        |                               |  |                                    |         |              |
| <b>REVENUES:</b>                     |                                   |                        |                               |  |                                    |         |              |
| <b>ENTERPRISE REVENUE</b>            |                                   |                        |                               |  |                                    |         |              |
| 54-37-100                            | PI WATER SALES                    | \$ 579,691             | \$ 580,600                    | \$453,850  | \$ 613,621                         | 5.7%    | \$ 33,021    |
| 54-37-121                            | PI METER                          | \$ 10,270              | \$ 12,000                     | \$10,740   | \$ 14,000                          | 16.7%   | \$ 2,000     |
| 54-37-200                            | PI CONNECTION FEES                | \$ 5,810               | \$ 8,000                      | \$4,850  | \$ 9,000                           | 12.5%   | \$ 1,000     |
| 54-37-300                            | PENALTIES & FORFEITURES           | \$ (25)                |                               | -\$1   |                                    | 0.0%    | \$ -         |
| <b>TOTAL ENTERPRISE REVENUE</b>      |                                   | \$ 595,745             | \$ 600,600                    | \$469,439  | \$ 636,621                         | 6.0%    | \$ 36,021    |
| <b>TOTAL FUND REVENUE</b>            |                                   | \$ 595,745             | \$ 600,600                    | \$469,439  | \$ 636,621                         | 6.0%    | \$ 36,021    |
| <b>EXPENDITURES:</b>                 |                                   |                        |                               |  |                                    |         |              |
| <b>EXPENDITURES</b>                  |                                   |                        |                               |  |                                    |         |              |
| 54-40-320                            | SUMMIT CREEK MOU AGREEMENT        |                        | \$ 3,340                      | \$3,340  | \$ 3,340                           | 0.0%    | \$ -         |
| 54-40-900                            | TRANSFER TO GENERAL FUNDS         | \$ 234,000             | \$ 169,000                    | \$126,750  | \$ 262,121                         | 84.7%   | \$ 93,121    |
| 54-40-905                            | TRANSFER TO COMPUTER CAP FUND     | \$ 33,000              | \$ 31,000                     | \$23,250   | \$ 26,000                          | -16.1%  | \$ (5,000)   |
| 54-40-920                            | TRANS TO WATER IMPACT             | \$ 334,815             | \$ 397,157                    | \$297,868  | \$ 345,158                         | -11.3%  | \$ (52,000)  |

## Santaquin City 2013-2014 Final Budget

| Account Number                     | Description                       | Actuals<br>(2011-2012) | Revised Budget<br>(2012-2013) | Actual Thru<br>3/31/2013<br>(2012-2013)<br>75% of Yr | Projected<br>Budget<br>(2013-2014) | %Chg    | \$ Chg         |
|------------------------------------|-----------------------------------|------------------------|-------------------------------|--|------------------------------------|---------|----------------|
| New                                | CONTRIBUTION TO FUND BALANCE      |                        | \$ 103                        |  | \$ 3                               | -201.0% | \$ (101)       |
|                                    | TOTAL EXPENDITURES                | \$ 601,815             | \$ 600,600                    | \$451,208  | \$ 636,621                         | 6.0%    | \$ 36,021      |
|                                    | TOTAL FUND EXPENDITURES           | \$ 601,815             | \$ 600,600                    | \$451,208  | \$ 636,621                         | 6.0%    | \$ 36,021      |
|                                    | NET REVENUE OVER EXPENDITURES     | \$ (6,070)             | \$ -                          | \$18,231   | \$ -                               | 0.0%    | \$ -           |
| <b>WATER IMPACT FEES</b>           |                                   |                        |                               |  |                                    |         |                |
| <b>REVENUES:</b>                   |                                   |                        |                               |  |                                    |         |                |
| <b>MISCELLANEOUS REVENUE</b>       |                                   |                        |                               |  |                                    |         |                |
| 55-38-100                          | INTEREST EARNINGS                 |                        | \$ -                          |  |                                    |         |                |
| 55-38-110                          | P I BOND INTEREST/BALANCE         |                        | \$ -                          |  |                                    |         |                |
| 55-38-115                          | P I MON ACC INT/BALAN#4585        |                        | \$ -                          |  |                                    |         |                |
| 55-38-200                          | PRESSURIZED IRRIGATION-C.U.P.     |                        | \$ -                          |  |                                    |         |                |
| 55-38-250                          | PRESSURIZED IRRIGATION-C.I.B      |                        | \$ -                          |  | \$ -                               |         |                |
| 55-38-260                          | CDBG-WELL IMPROVEMENTS            | \$ 124,800             | \$ -                          |  |                                    |         |                |
| 55-38-800                          | IMPACT FEES                       | \$ 101,500             | \$ 125,000                    | \$64,000   | \$ 87,500                          | -30.0%  | \$ (37,500)    |
| 55-38-900                          | TRANS FROM P.I.                   | \$ 334,815             | \$ 397,157                    | \$297,868  | \$ 345,158                         | -11.3%  | \$ (52,000)    |
|                                    | TOTAL MISCELLANEOUS REVENUE       | \$ 561,115             | \$ 522,157                    | \$361,868  | \$ 432,658                         | -15.3%  | \$ (89,500)    |
| <b>CONTRIBUTIONS AND TRANSFERS</b> |                                   |                        |                               |  |                                    |         |                |
| 55-39-110                          | CONTRIBUTIONS FROM SURPLUS        | \$ -                   | \$ 39,500                     |  |                                    | -100.0% | \$ (39,500)    |
|                                    | TOTAL CONTRIBUTIONS AND TRANSFERS | \$ -                   | \$ 39,500                     | \$0  | \$ -                               | -100.0% | \$ (39,500)    |
|                                    | TOTAL FUND REVENUE                | \$ 561,115             | \$ 561,657                    | \$361,868  | \$ 432,658                         | -20.7%  | \$ (129,000)   |
| <b>EXPENDITURES:</b>               |                                   |                        |                               |  |                                    |         |                |
| <b>EXPENDITURES</b>                |                                   |                        |                               |  |                                    |         |                |
| 55-40-300                          | PRESSURIZED IRRIGATION PAYMENT    |                        | \$ -                          |  | \$ 432,657                         | 176.6%  | \$ 432,657     |
| 55-40-651                          | PRESSURIZED IRRIGATION SUPPLIE    | \$ 1,326               | \$ -                          |  |                                    | 0.0%    | \$ -           |
| 55-40-653                          | EAST SIDE BOOSTER PUMP            |                        | \$ 1,045                      | \$1,044  |                                    | -100.0% | \$ (1,045)     |
| 55-40-720                          | IMPACT FEE                        |                        | \$ 10,000                     | \$8,472  |                                    | -100.0% | \$ (10,000)    |
| 55-40-730                          | CAPITAL FACILITY PLAN UPDATES     |                        | \$ 55,000                     | \$16,511   |                                    | -100.0% | \$ (55,000)    |
| 55-40-800                          | SUMMIT RIDGE REIMBURSEMENT        |                        | \$ 37,500                     | \$42,500   |                                    | -100.0% | \$ (37,500)    |
| 55-40-820                          | DEBT SERVICE - INTEREST           | \$ 42,206              | \$ 88,175                     | \$88,424   |                                    | -41.1%  | \$ (88,175)    |
| 55-40-850                          | DEPRECIATION                      | \$ 734,716             |                               |  |                                    | 0.0%    | \$ -           |
| 55-40-860                          | AMORTIZATION                      | \$ 4,125               | \$ -                          | \$0  |                                    | 0.0%    | \$ -           |
|                                    | TOTAL EXPENDITURES                | \$ 782,374             | \$ 191,720                    | \$202,888  | \$ 432,657                         | 38.6%   | \$ 240,937     |
|                                    | TOTAL FUND EXPENDITURES           | \$ 782,374             | \$ 191,720                    | \$202,888  | \$ 432,657                         | 38.6%   | \$ 240,937     |
|                                    | NET REVENUE OVER EXPENDITURES     | \$ (221,259)           | \$ 369,937                    | \$158,979  | \$ 0                               | -100.0% | \$ (369,937)   |
| <b>SEWER IMPACT FEES</b>           |                                   |                        |                               |  |                                    |         |                |
| <b>REVENUES:</b>                   |                                   |                        |                               |  |                                    |         |                |
| <b>MISCELLANEOUS REVENUE</b>       |                                   |                        |                               |  |                                    |         |                |
| 56-38-100                          | INTEREST EARNINGS                 | \$ 5,989               | \$ 2,000                      | \$10,811   |                                    | -100.0% | \$ (2,000)     |
| 56-38-300                          | USDA GRANT                        |                        | \$ 7,600,000                  | \$1,549,136  | \$ 3,500,000                       | -53.9%  | \$ (4,100,000) |
| 56-38-350                          | CUP GRANT                         |                        | \$ -                          | \$1,000,000  |                                    | 0.0%    | \$ -           |
| 56-38-400                          | WATER QUALITY GRANT               |                        | \$ 5,000,000                  | \$4,600,520  |                                    | -100.0% | \$ (5,000,000) |
| 56-38-800                          | IMPACT FEES                       | \$ 152,000             | \$ 200,000                    | \$92,000   | \$ 140,000                         | -30.0%  | \$ (60,000)    |

## Santaquin City 2013-2014 Final Budget

| Account Number                           | Description                      | Actuals<br>(2011-2012) | Revised Budget<br>(2012-2013) | Actual Thru<br>3/31/2013<br>(2012-2013)<br>75% of Yr | Projected<br>Budget<br>(2013-2014) | %Chg    | \$ Chg         |
|--|----------------------------------|------------------------|-------------------------------|--|------------------------------------|---------|----------------|
| <b>TOTAL MISCELLANEOUS REVENUE</b>       |                                  | \$ 157,989             | \$ 12,802,000                 | \$7,252,467  | \$ 3,640,000                       | -71.6%  | \$ (9,162,000) |
| <b>CONTRIBUTIONS AND TRANSFERS</b>       |                                  |                        |                               |  |                                    |         |                |
| 56-39-100                                | REVENUE FROM SURPLUS             | \$ -                   | \$ -                          | \$90   | \$ 20,000                          | 100.0%  | \$ 20,000      |
| <b>TOTAL CONTRIBUTIONS AND TRANSFERS</b> |                                  | \$ -                   | \$ -                          | \$90   | \$ 20,000                          | #DIV/0! | \$ 20,000      |
| <b>TOTAL FUND REVENUE</b>                |                                  | \$ 157,989             | \$ 12,802,000                 | \$7,252,557  | \$ 3,660,000                       | -71.4%  | \$ (9,142,000) |
| <b>EXPENDITURES:</b>                     |                                  |                        |                               |  |                                    |         |                |
| <b>EXPENDITURES</b>                      |                                  |                        |                               |  |                                    |         |                |
| 56-40-100                                | 900 SOUTH SEWER PROJECT          | \$ 72                  | \$ -                          |  |                                    |         |                |
| 56-40-720                                | IMPACT FEE                       | \$ 8,521               | \$ -                          |  |                                    |         |                |
| 56-40-760                                | WRF PROJECT CA SERVICES          |                        |                               | \$1,171  |                                    |         |                |
| 56-40-770                                | UPRR CROSSING                    |                        |                               | \$10,600   |                                    |         |                |
| 56-40-780                                | WRF POST CLOSING EXPENDIT        |                        | \$ 12,600,000                 | \$1,207,491  | \$ 3,500,000                       | -72.2%  | \$ (9,100,000) |
| 56-40-782                                | WRF - POST CLS - NON REIMBURSE   |                        | \$ -                          | \$4,665  |                                    | 0.0%    | \$ -           |
| 56-40-800                                | SUMMIT RIDGE REIMBURSEMENT       |                        | \$ 18,000                     | \$20,400   | \$ 12,000                          | -33.3%  | \$ (6,000)     |
| 56-40-850                                | DEPRECIATION                     | \$ 146,434             | \$ -                          |  |                                    | 0.0%    | \$ -           |
| 56-40-860                                | DEBT SERVICE INTEREST            |                        | \$ -                          | \$42,665   |                                    | 0.0%    | \$ -           |
| 56-40-900                                | TRANSFER TO SEWER FUND           |                        | \$ 184,000                    |  | \$ 148,000                         | -19.6%  | \$ (36,000)    |
| <b>TOTAL EXPENDITURES</b>                |                                  | \$ 155,026             | \$ 12,802,000                 | \$1,286,993  | \$ 3,660,000                       | -71.4%  | \$ (9,142,000) |
| <b>TOTAL FUND EXPENDITURES</b>           |                                  | \$ 155,026             | \$ 12,802,000                 | \$1,286,993  | \$ 3,660,000                       | -71.4%  | \$ (9,142,000) |
| <b>NET REVENUE OVER EXPENDITURES</b>     |                                  | \$ 2,963               | \$ -                          | \$5,965,564  | \$ -                               | 0.0%    | \$ -           |
| <b>PARK IMPACT FEES</b>                  |                                  |                        |                               |  |                                    |         |                |
| <b>REVENUES:</b>                         |                                  |                        |                               |  |                                    |         |                |
| <b>MISCELLANEOUS REVENUE</b>             |                                  |                        |                               |  |                                    |         |                |
| 57-38-150                                | CONTRIBUTIONS FROM BEGINNING BAL |                        | \$ 212,000                    |  | \$ 75,000                          | -64.6%  | \$ (137,000)   |
| 57-38-300                                | UT CO PARK/REC GRANT             | \$ 4,884               | \$ 4,927                      | \$5,425  |                                    | -100.0% | \$ (4,927)     |
| 57-38-400                                | FIRE WOOD SALES                  | \$ 600                 |                               | \$2,680  |                                    |         |                |
| 57-38-800                                | IMPACT FEES                      | \$ 75,000              | \$ 125,000                    | \$60,000   | \$ 87,500                          | -30.0%  | \$ (37,500)    |
| <b>TOTAL MISCELLANEOUS REVENUE</b>       |                                  | \$ 80,484              | \$ 341,927                    | \$68,105   | \$ 162,500                         | -52.5%  | \$ (179,427)   |
| <b>TOTAL FUND REVENUE</b>                |                                  | \$ 80,484              | \$ 341,927                    | \$68,105   | \$ 162,500                         | -52.5%  | \$ (179,427)   |
| <b>EXPENDITURES:</b>                     |                                  |                        |                               |  |                                    |         |                |
| <b>EXPENDITURES</b>                      |                                  |                        |                               |  |                                    |         |                |
| 57-40-300                                | UT CO PARK/REC GRANT             | \$ 7,035               | \$ 4,927                      |  |                                    | -100.0% | \$ (4,927)     |
| 57-40-410                                | ORCHARD COVE PARK (NORTH)        | \$ 428,796             | \$ 212,000                    | \$214,476  | \$ 75,000                          | -100.0% | \$ (137,000)   |
| 57-40-720                                | IMPACT FEE                       | \$ 6,696               | \$ -                          | \$161  | \$ 87,500                          | 100.0%  | \$ 87,500      |
| 57-40-730                                | CAPITAL FACILITY PLAN UPDATE     |                        | \$ 55,000                     |  |                                    | -100.0% | \$ (55,000)    |
| 57-40-900                                | CONTRIBUTION TO FUND BALANCE     |                        | \$ 70,000                     |  |                                    | -100.0% | \$ (70,000)    |
| <b>TOTAL EXPENDITURES</b>                |                                  | \$ 442,526             | \$ 341,927                    | \$214,637  | \$ 162,500                         | -138.1% | \$ (179,427)   |
| <b>TOTAL FUND EXPENDITURES</b>           |                                  | \$ 442,526             | \$ 341,927                    | \$214,637  | \$ 162,500                         | -138.1% | \$ (179,427)   |
| <b>NET REVENUE OVER EXPENDITURES</b>     |                                  | \$ (362,042)           | \$ -                          | -\$146,532   | \$ -                               | 0.0%    | \$ -           |
| <b>PUBLIC SAFETY IMPACT FEES</b>         |                                  |                        |                               |  |                                    |         |                |

## Santaquin City 2013-2014 Final Budget

| Account Number                          | Description                   | Actuals<br>(2011-2012) | Revised Budget<br>(2012-2013) | Actual Thru<br>3/31/2013<br>(2012-2013)<br>75% of Yr | Projected<br>Budget<br>(2013-2014) | %Chg           | \$ Chg             |
|---|-------------------------------|------------------------|-------------------------------|--|------------------------------------|----------------|--------------------|
| <b>REVENUES:</b>                        |                               |                        |                               |  |                                    |                |                    |
| <b>MISCELLANEOUS REVENUE</b>            |                               |                        |                               |  |                                    |                |                    |
| 58-38-100                               | INTEREST EARNED               |                        |                               |  |                                    |                |                    |
| 58-38-200                               | TRANS FROM G.F.               | \$ 262,100             | \$ 151,865                    | \$113,899  | \$ 147,624                         | -2.8%          | \$ (4,241)         |
| 58-38-800                               | IMPACT FEES                   | \$ 24,383              | \$ 38,150                     | \$15,571   | \$ 11,420                          | -70.1%         | \$ (26,730)        |
| TOTAL MISCELLANEOUS REVENUE             |                               | \$ 286,483             | \$ 190,015                    | \$129,470  | \$ 159,044                         | -16.3%         | \$ (30,971)        |
| <b>TOTAL FUND REVENUE</b>               |                               | <b>\$ 286,483</b>      | <b>\$ 190,015</b>             | <b>\$129,470</b>                                     | <b>\$ 159,044</b>                  | <b>-16.3%</b>  | <b>\$ (30,971)</b> |
| <b>EXPENDITURES:</b>                    |                               |                        |                               |  |                                    |                |                    |
| <b>EXPENDITURES</b>                     |                               |                        |                               |  |                                    |                |                    |
| 58-40-100                               | PUBLIC SAFETY PAYMENT         | \$ 132,000             | \$ 138,000                    | \$138,000  | \$ 159,044                         | 15.2%          | \$ 21,044          |
| 58-40-150                               | DEBT SERVICE INTEREST         | \$ 27,753              | \$ 22,015                     | \$24,015   |                                    | -100.0%        | \$ (22,015)        |
| 58-40-730                               | CAPITAL FACILITY PLAN UPDATE  |                        | \$ 30,000                     | \$9,650  |                                    | -100.0%        | \$ (30,000)        |
| TOTAL EXPENDITURES                      |                               | \$ 159,753             | \$ 190,015                    | \$171,665  | \$ 159,044                         | -16.3%         | \$ (30,971)        |
| <b>TOTAL FUND EXPENDITURES</b>          |                               | <b>\$ 159,753</b>      | <b>\$ 190,015</b>             | <b>\$171,665</b>                                     | <b>\$ 159,044</b>                  | <b>-16.3%</b>  | <b>\$ (30,971)</b> |
| <b>NET REVENUE OVER EXPENDITURES</b>    |                               | <b>\$ 126,730</b>      | <b>\$ -</b>                   | <b>-\$42,195</b>                                     | <b>\$ 0</b>                        | <b>0.0%</b>    | <b>\$ 0</b>        |
| <b>TRANSPORTATION IMPACT FEES - NEW</b> |                               |                        |                               |  |                                    |                |                    |
| <b>REVENUES:</b>                        |                               |                        |                               |  |                                    |                |                    |
| <b>MISCELLANEOUS REVENUE</b>            |                               |                        |                               |  |                                    |                |                    |
| NEW                                     | TRANS FROM G.F.               |                        |                               |  | \$ 40,000                          | 100.0%         | \$ 40,000          |
| NEW                                     | BARROWED FUNDS ECONOMIC DEVEL |                        |                               |  |                                    |                |                    |
| NEW                                     | IMPACT FEES                   |                        |                               |  |                                    |                |                    |
| TOTAL MISCELLANEOUS REVENUE             |                               | \$ -                   | \$ -                          | \$0  | \$ 40,000                          | 100.0%         | \$ 40,000          |
| <b>TOTAL FUND REVENUE</b>               |                               | <b>\$ -</b>            | <b>\$ -</b>                   | <b>\$0</b>   | <b>\$ 40,000</b>                   | <b>#DIV/0!</b> | <b>\$ 40,000</b>   |
| <b>EXPENDITURES:</b>                    |                               |                        |                               |  |                                    |                |                    |
| <b>EXPENDITURES</b>                     |                               |                        |                               |  |                                    |                |                    |
| New                                     | IMPACT FEE                    |                        |                               |  |                                    |                |                    |
| New                                     | CAPITAL FACILITY PLAN UPDATE  |                        |                               |  | \$ 40,000                          | 100.0%         | \$ 40,000          |
| New                                     | CONTRIBUTION TO FUND BALANCE  |                        |                               |  |                                    |                |                    |
| TOTAL EXPENDITURES                      |                               | \$ -                   | \$ -                          | \$0  | \$ 40,000                          | 100.0%         | \$ 40,000          |
| <b>TOTAL FUND EXPENDITURES</b>          |                               | <b>\$ -</b>            | <b>\$ -</b>                   | <b>\$0</b>   | <b>\$ 40,000</b>                   | <b>100.0%</b>  | <b>\$ 40,000</b>   |
| <b>NET REVENUE OVER EXPENDITURES</b>    |                               | <b>\$ -</b>            | <b>\$ -</b>                   | <b>\$0</b>   | <b>\$ -</b>                        | <b>0.0%</b>    | <b>\$ -</b>        |
| <b>RECREATION - SPECIAL REV FUND</b>    |                               |                        |                               |  |                                    |                |                    |
| <b>REVENUES:</b>                        |                               |                        |                               |  |                                    |                |                    |
| <b>INTERGOVERNMENTAL REVENUE</b>        |                               |                        |                               |  |                                    |                |                    |
| 61-33-100                               | CELL TOWER LEASE REVENUE      | \$ 36,560              | \$ 26,771                     | \$13,072   | \$ 27,842                          | 4.0%           | \$ 1,071           |
| TOTAL INTERGOVERNMENTAL REVENUE         |                               | \$ 36,560              | \$ 26,771                     | \$13,072   | \$ 27,842                          | 4.0%           | \$ 1,071           |
| <b>CHARGES FOR SERVICES</b>             |                               |                        |                               |  |                                    |                |                    |
| 61-34-100                               | DANCE CLASS                   | \$ 7,721               | \$ 8,000                      | \$4,007  | \$ 5,500                           | -31.3%         | \$ (2,500)         |

## Santaquin City 2013-2014 Final Budget

| Account Number                           | Description                    | Actuals<br>(2011-2012) | Revised Budget<br>(2012-2013) | Actual Thru<br>3/31/2013<br>(2012-2013)<br>75% of Yr | Projected<br>Budget<br>(2013-2014) | %Chg          | \$ Chg             |
|--|--------------------------------|------------------------|-------------------------------|--|------------------------------------|---------------|--------------------|
| 61-34-150                                | PARK RENTAL REVENUE            | \$ 1,145               | \$ 1,500                      | \$1,095  | \$ 1,000                           | -33.3%        | \$ (500)           |
| 61-34-200                                | SNACK SHACK PROCEEDS           | \$ 3,554               | \$ 6,500                      | \$369  | \$ 3,500                           | -46.2%        | \$ (3,000)         |
| 61-34-241                                | ARTS COUNCIL                   | \$ 33                  | \$ -                          | \$35   | \$ -                               | 0.0%          | \$ -               |
| 61-34-300                                | BASEBALL REVENUE               | \$ 10,486              | \$ 11,000                     | \$10,579   | \$ 11,000                          | 0.0%          | \$ -               |
| 61-34-310                                | SOFTBALL REVENUE               | \$ 6,643               | \$ 7,000                      | \$5,270  | \$ 7,000                           | 0.0%          | \$ -               |
| 61-34-320                                | TEEBALL REVENUE                | \$ 3,885               | \$ 5,000                      | \$3,221  | \$ 4,000                           | -20.0%        | \$ (1,000)         |
| 61-34-400                                | TUMBLING/GYMNASTICS            | \$ 20,390              | \$ 14,000                     | \$19,658   | \$ 20,000                          | 42.9%         | \$ 6,000           |
| 61-34-410                                | KIDS CAMPS/EVENTS              | \$ 7,145               | \$ 8,500                      | \$5,096  | \$ 6,000                           | -29.4%        | \$ (2,500)         |
| 61-34-430                                | CRAFT FAIR                     | \$ 810                 | \$ 1,500                      | \$629  | \$ 650                             | -56.7%        | \$ (850)           |
| 61-34-450                                | YOUTH VOLLEYBALL               | \$ 1,230               | \$ 1,200                      | \$1,650  | \$ 1,750                           | 45.8%         | \$ 550             |
| 61-34-460                                | FUTSAL                         | \$ 1,730               | \$ 2,000                      | \$1,323  | \$ 1,500                           | -25.0%        | \$ (500)           |
| 61-34-480                                | SMART START                    | \$ 677                 | \$ -                          | \$360  | \$ 350                             | 100.0%        | \$ 350             |
| 61-34-500                                | FOOTBALL REGISTRATION          | \$ 4,611               | \$ 4,000                      | \$4,375  | \$ 4,000                           | 0.0%          | \$ -               |
| 61-34-600                                | ADULT SPORTS                   | \$ 1,980               | \$ 2,100                      | \$900  | \$ 1,800                           | -14.3%        | \$ (300)           |
| 61-34-650                                | WRESTLING                      | \$ 1,631               | \$ 1,500                      | \$880  | \$ 900                             | -40.0%        | \$ (600)           |
| 61-34-660                                | JR JAZZ                        | \$ 12,381              | \$ 12,000                     | \$13,184   | \$ 13,000                          | 8.3%          | \$ 1,000           |
| 61-34-700                                | SOCCER REGISTRATION            | \$ 11,093              | \$ 11,000                     | \$11,150   | \$ 11,000                          | 0.0%          | \$ -               |
| 61-34-750                                | TENNIS                         | \$ 385                 | \$ 4,000                      | \$490  | \$ 2,000                           | -50.0%        | \$ (2,000)         |
| 61-34-800                                | AEROBICS                       | \$ 12,050              | \$ 9,500                      | \$9,145  | \$ 10,000                          | 5.3%          | \$ 500             |
| 61-34-810                                | KICKBALL                       | \$ 664                 | \$ 600                        | \$199  | \$ 600                             | 0.0%          | \$ -               |
| 61-38-820                                | LITTLE MISS                    | \$ -                   | \$ 1,250                      | \$ -   | \$ -                               | -100.0%       | \$ (1,250)         |
| 61-34-850                                | NEW PROGRAMS                   | \$ -                   | \$ 2,000                      | \$ -   | \$ 1,000                           | -50.0%        | \$ (1,000)         |
| 61-38-210                                | SCHOLARSHIP FUNDRAISING        | \$ 435                 | \$ -                          | \$248  | \$ 500                             | 100.0%        | \$ 500             |
| <b>TOTAL CHARGES FOR SERVICES</b>        |                                | <b>\$ 110,678</b>      | <b>\$ 114,150</b>             | <b>\$93,862</b>                                      | <b>\$ 107,050</b>                  | <b>-6.2%</b>  | <b>\$ (7,100)</b>  |
| <b>CONTRIBUTIONS AND TRANSFERS</b>       |                                |                        |                               |  |                                    |               |                    |
| 61-39-100                                | TRANSFER FROM GENERAL FUND     | \$ 105,000             | \$ 100,161                    | \$75,121   | \$ 62,000                          | -38.9%        | \$ (38,161)        |
| 61-39-300                                | CONTRIBUTION FROM SURPLUS      | \$ -                   | \$ 13,547                     | \$ -   | \$ 20,246                          | 49.5%         | \$ 6,699           |
| <b>TOTAL CONTRIBUTIONS AND TRANSFERS</b> |                                | <b>\$ 105,000</b>      | <b>\$ 113,708</b>             | <b>\$75,121</b>                                      | <b>\$ 82,246</b>                   | <b>-28.2%</b> | <b>\$ (31,462)</b> |
| <b>TOTAL FUND REVENUE</b>                |                                | <b>\$ 252,238</b>      | <b>\$ 254,629</b>             | <b>\$182,055</b>                                     | <b>\$ 217,138</b>                  | <b>-14.8%</b> | <b>\$ (37,491)</b> |
| <b>EXPENDITURES:</b>                     |                                |                        |                               |  |                                    |               |                    |
| <b>EXPENDITURES</b>                      |                                |                        |                               |  |                                    |               |                    |
| 61-40-110                                | SALARIES & WAGES               | \$ 88,358              | \$ 88,497                     | \$63,563   | \$ 68,114                          | -23.4%        | \$ (20,383)        |
| 61-40-120                                | SALARIES & WAGES (PART TIME)   | \$ 64,325              | \$ 62,481                     | \$33,423   | \$ 52,582                          | -16.0%        | \$ (9,899)         |
| 61-40-130                                | EMPLOYEE BENEFITS              | \$ 48,528              | \$ 57,382                     | \$39,322   | \$ 47,741                          | -16.9%        | \$ (9,641)         |
| 61-40-200                                | DANCE CLASS                    | \$ 1,597               | \$ 1,500                      | \$832  | \$ 1,250                           | -16.7%        | \$ (250)           |
| 61-40-210                                | BOOKS, SUBSCRIPT, MEMBERSHIPS  | \$ 247                 | \$ 600                        | \$750  | \$ 600                             | 0.0%          | \$ -               |
| 61-40-230                                | EDUCATION, TRAINING & TRAVEL   | \$ 895                 | \$ 2,000                      | \$1,695  | \$ 2,000                           | 0.0%          | \$ -               |
| 61-40-240                                | BASEBALL SUPPLIES              | \$ 9,980               | \$ 6,500                      | \$486  | \$ 6,500                           | 0.0%          | \$ -               |
| 61-40-241                                | SOFTBALL SUPPLIES              | \$ 2,519               | \$ 2,725                      | \$167  | \$ 2,687                           | -1.4%         | \$ (38)            |
| 61-40-242                                | TEEBALL SUPPLIES               | \$ 1,940               | \$ 2,000                      | \$1,456  | \$ 1,750                           | -12.5%        | \$ (250)           |
| 61-40-250                                | EQUIPMENT MAINTENANCE          | \$ 256                 | \$ 1,000                      | \$17   | \$ 1,000                           | 0.0%          | \$ -               |
| 61-40-255                                | GYM FLOOR MAINT                | \$ -                   | \$ 1,500                      | \$66   | \$ 1,500                           | 0.0%          | \$ -               |
| 61-40-256                                | CHANGE NAME TO "REC1 SOFTWARE" | \$ -                   | \$ -                          | \$ -   | \$ 3,000                           | 100.0%        | \$ 3,000           |
| 61-40-260                                | FUEL                           | \$ 946                 | \$ 500                        | \$408  | \$ 800                             | 60.0%         | \$ 300             |
| 61-40-280                                | TELEPHONE                      | \$ 2,210               | \$ 900                        | \$1,404  | \$ 2,000                           | 122.2%        | \$ 1,100           |
| 61-40-335                                | MISC SUPPLIES                  | \$ 1,737               | \$ 3,000                      | \$1,934  | \$ 3,014                           | 0.5%          | \$ 14              |
| 61-40-400                                | TUMBLING/GYMNASTICS            | \$ 7,890               | \$ 1,500                      | \$2,398  | \$ 2,000                           | 33.3%         | \$ 500             |
| 61-40-410                                | KIDS CAMPS/EVENTS              | \$ 3,008               | \$ 2,000                      | \$924  | \$ 2,000                           | 0.0%          | \$ -               |
| 61-40-430                                | CRAFT FAIR                     | \$ 3                   | \$ 200                        | \$ -   | \$ 100                             | -50.0%        | \$ (100)           |
| 61-40-450                                | YOUTH VOLLEYBALL               | \$ 670                 | \$ 350                        | \$276  | \$ 350                             | 0.0%          | \$ -               |
| 61-40-460                                | FUTSAL                         | \$ 155                 | \$ 800                        | \$609  | \$ 600                             | -25.0%        | \$ (200)           |
| 61-40-484                                | SNACK SHACK FOOD               | \$ 2,393               | \$ 3,000                      | \$ -   | \$ 3,000                           | 0.0%          | \$ -               |
| 61-40-610                                | SOCCER EXPENSE                 | \$ 6,586               | \$ 5,544                      | \$8,879  | \$ 5,500                           | -0.8%         | \$ (44)            |

## Santaquin City 2013-2014 Final Budget

| Account Number                           | Description                  | Actuals<br>(2011-2012) | Revised Budget<br>(2012-2013) | Actual Thru<br>3/31/2013<br>(2012-2013)<br>75% of Yr | Projected<br>Budget<br>(2013-2014) | %Chg          | \$ Chg             |
|--|------------------------------|------------------------|-------------------------------|--|------------------------------------|---------------|--------------------|
| 61-40-630                                | FLAG FOOTBALL EXPENSE        | \$ 3,035               | \$ 1,250                      | \$1,125  | \$ 1,250                           | 0.0%          | \$ -               |
| 61-40-640                                | TENNIS                       | \$ 153                 | \$ 500                        |  | \$ 350                             | -30.0%        | \$ (150)           |
| 61-40-650                                | WRESTLING                    | \$ 710                 | \$ 450                        | \$222  | \$ 250                             | -44.4%        | \$ (200)           |
| 61-40-660                                | JR. JAZZ                     | \$ 7,778               | \$ 4,400                      | \$1,660  | \$ 4,400                           | 0.0%          | \$ -               |
| 61-40-670                                | ADULT SPORTS                 | \$ 813                 | \$ 500                        | \$944  | \$ 800                             | 60.0%         | \$ 300             |
| 61-40-700                                | FUTURE PROGRAMS              |                        | \$ 1,000                      |  | \$ 500                             | -50.0%        | \$ (500)           |
| 61-40-740                                | CAPITAL VEHICLE & EQUIPMENT  | \$ 4,797               | \$ -                          |  |                                    |               |                    |
| 61-40-800                                | AEROBICS                     | \$ 1,075               | \$ 1,000                      | \$114  | \$ 1,000                           | 0.0%          | \$ -               |
| 61-40-810                                | KICKBALL SUPPLIES            | \$ 370                 | \$ 300                        |  | \$ 100                             | -66.7%        | \$ (200)           |
| New                                      | PARKS RENTAL                 |                        | \$ -                          |  | \$ 400                             | 100.0%        | \$ 400             |
| 61-40-820                                | LITTLE MISS                  |                        | \$ 1,250                      |  |                                    | -100.0%       | \$ (1,250)         |
| <b>TOTAL EXPENDITURES</b>                |                              | <b>\$ 263,003</b>      | <b>\$ 254,629</b>             | <b>\$162,675</b>                                     | <b>\$ 217,138</b>                  | <b>-14.8%</b> | <b>\$ (37,491)</b> |
| <b>TOTAL FUND EXPENDITURES</b>           |                              | <b>\$ 263,003</b>      | <b>\$ 254,629</b>             | <b>\$162,675</b>                                     | <b>\$ 217,138</b>                  | <b>-14.8%</b> | <b>\$ (37,491)</b> |
| <b>NET REVENUE OVER EXPENDITURES</b>     |                              | <b>\$ (10,765)</b>     | <b>\$ -</b>                   | <b>\$19,380</b>                                      | <b>\$ 0</b>                        | <b>0.0%</b>   | <b>\$ 0</b>        |
| <b>SANTAQUIN DAYS ENTERPRISE FUND</b>    |                              |                        |                               |  |                                    |               |                    |
| <b>REVENUES:</b>                         |                              |                        |                               |  |                                    |               |                    |
| <b>CHARGES FOR SERVICES</b>              |                              |                        |                               |  |                                    |               |                    |
| 62-34-205                                | RODEO REVENUE                | \$ 20,545              | \$ 20,000                     | \$19,478   | \$ 20,000                          | 0.0%          | \$ -               |
| 62-34-206                                | BUCK-A-ROO                   | \$ 1,540               | \$ 1,500                      | \$2,394  | \$ 2,000                           | 33.3%         | \$ 500             |
| 62-34-210                                | CARSHOW                      | \$ 1,055               | \$ 1,000                      | \$2,259  |                                    | -100.0%       | \$ (1,000)         |
| 62-34-230                                | HOME RUN DERBY               | \$ 481                 | \$ 500                        | \$500  | \$ 500                             | 0.0%          | \$ -               |
| 62-34-235                                | ATV POKER RUN                | \$ 846                 | \$ 900                        |  |                                    | -100.0%       | \$ (900)           |
| 62-34-245                                | FUN RUN                      | \$ 2,402               | \$ 2,400                      | \$1,400  | \$ 1,500                           | -37.5%        | \$ (900)           |
| 62-34-248                                | BOOTH RENTAL                 | \$ 2,378               | \$ 1,400                      | \$1,022  | \$ 1,000                           | -28.6%        | \$ (400)           |
| 62-34-256                                | BABY CONTEST                 | \$ 453                 | \$ 400                        | \$336  | \$ 400                             | 0.0%          | \$ -               |
| 62-34-258                                | SANTAQUIN DAYS MISCELLANEOUS | \$ 714                 | \$ 1,300                      | \$269  | \$ 500                             | -61.5%        | \$ (800)           |
| 62-34-259                                | MOUNTAIN BIKE RACE           | \$ 487                 | \$ 500                        | \$841  | \$ 700                             | 40.0%         | \$ 200             |
| 62-34-260                                | FAMILY NIGHT                 | \$ 178                 | \$ -                          |  |                                    | 0.0%          | \$ -               |
| 62-34-261                                | 3-POINT SHOOT                | \$ 80                  | \$ 100                        | \$47   | \$ 100                             | 0.0%          | \$ -               |
| 62-34-262                                | ART SHOW REVENUE             |                        | \$ -                          | \$25   |                                    | 0.0%          | \$ -               |
| 62-34-263                                | HIPNO HICK                   | \$ 384                 | \$ -                          | \$331  | \$ 300                             | 100.0%        | \$ 300             |
| <b>TOTAL CHARGES FOR SERVICES</b>        |                              | <b>\$ 31,542</b>       | <b>\$ 30,000</b>              | <b>\$28,903</b>                                      | <b>\$ 27,000</b>                   | <b>-10.0%</b> | <b>\$ (3,000)</b>  |
| <b>MISCELLANEOUS REVENUE</b>             |                              |                        |                               |  |                                    |               |                    |
| 62-38-100                                | INTEREST EARNINGS            |                        |                               |  |                                    | 0.0%          | \$ -               |
| 62-38-200                                | PROMOS FOR SALE              | \$ 14                  | \$ -                          |  |                                    | 0.0%          | \$ -               |
| 62-38-300                                | FUND RAISER/DRAWING          | \$ 130                 | \$ -                          |  |                                    | 0.0%          | \$ -               |
| 62-38-900                                | DONATIONS                    | \$ 30,771              | \$ 15,000                     | \$251  | \$ 21,000                          | 40.0%         | \$ 6,000           |
| <b>TOTAL MISCELLANEOUS REVENUE</b>       |                              | <b>\$ 30,915</b>       | <b>\$ 15,000</b>              | <b>\$251</b>   | <b>\$ 21,000</b>                   | <b>40.0%</b>  | <b>\$ 6,000</b>    |
| <b>CONTRIBUTIONS AND TRANSFERS</b>       |                              |                        |                               |  |                                    |               |                    |
| 62-39-100                                | TRANSFER FROM GENERAL FUND   |                        | \$ -                          |  | \$ 7,000                           | 100.0%        | \$ 7,000           |
| 62-39-300                                | CONTRIBUTIONS FROM SURPLUS   |                        | \$ -                          | \$0  | \$ 10,000                          | 100.0%        | \$ 10,000          |
| <b>TOTAL CONTRIBUTIONS AND TRANSFERS</b> |                              | <b>\$ -</b>            | <b>\$ -</b>                   | <b>\$0</b>   | <b>\$ 17,000</b>                   | <b>100.0%</b> | <b>\$ 17,000</b>   |
| <b>TOTAL FUND REVENUE</b>                |                              | <b>\$ 62,457</b>       | <b>\$ 45,000</b>              | <b>\$29,154</b>                                      | <b>\$ 65,000</b>                   | <b>44.4%</b>  | <b>\$ 20,000</b>   |
| <b>EXPENDITURES:</b>                     |                              |                        |                               |  |                                    |               |                    |
| <b>EXPENDITURES</b>                      |                              |                        |                               |  |                                    |               |                    |
| 62-40-110                                | SALARY FT NEW                |                        |                               |  | \$ 12,437                          | 100.0%        | \$ 12,437          |
| 62-40-120                                | SALARY PT NEW                |                        |                               |  |                                    |               | \$ -               |



## Santaquin City 2013-2014 Final Budget

| Account Number                           | Description                   | Actuals<br>(2011-2012) | Revised Budget<br>(2012-2013) | Actual Thru<br>3/31/2013<br>(2012-2013)<br>75% of Yr | Projected<br>Budget<br>(2013-2014) | %Chg          | \$ Chg           |
|--|-------------------------------|------------------------|-------------------------------|--|------------------------------------|---------------|------------------|
| 62-40-130                                | BENEFITS NEW                  |                        |                               |  | \$ 6,537                           | 100.0%        | \$ 6,537         |
| 62-40-200                                | PROMOS FOR SALE               | \$ 202                 | \$ -                          | \$425  | \$ 500                             | 100.0%        | \$ 500           |
| 62-40-206                                | BUCK-A-ROO                    | \$ 1,166               | \$ 1,000                      | \$1,327  | \$ 1,500                           | 50.0%         | \$ 500           |
| 62-40-207                                | RODEO QUEEN CONTEST           | \$ 40                  | \$ -                          |  |                                    | 0.0%          | \$ -             |
| 62-40-240                                | SUPPLIES                      |                        | \$ -                          | \$131  | \$ 500                             | 100.0%        | \$ 500           |
| 62-40-245                                | MISC                          | \$ 3,193               | \$ 1,500                      | \$2,260  | \$ 2,076                           | 38.4%         | \$ 576           |
| 62-40-248                                | CRAFT FAIR                    | \$ 413                 | \$ 400                        |  | \$ 100                             | -75.0%        | \$ (300)         |
| 62-40-259                                | MOUNTAIN BIKE RACE            | \$ 631                 | \$ 500                        | \$576  | \$ 750                             | 50.0%         | \$ 250           |
| 62-40-260                                | RODEO EXPENSE                 | \$ 26,036              | \$ 26,000                     | \$20,805   | \$ 25,000                          | -3.8%         | \$ (1,000)       |
| 62-40-270                                | PERMITS                       |                        | \$ 200                        |  | \$ 200                             | 0.0%          | \$ -             |
| 62-40-312                                | HOME RUN DERBY                | \$ 661                 | \$ 700                        | \$429  | \$ 500                             | -28.6%        | \$ (200)         |
| 62-40-316                                | CAR SHOW                      | \$ 2,341               | \$ 2,000                      | \$2,759  | \$ -                               | -100.0%       | \$ (2,000)       |
| 62-40-317                                | FUN RUN                       | \$ 2,459               | \$ 2,400                      | \$1,116  | \$ 1,500                           | -37.5%        | \$ (900)         |
| 62-40-319                                | YOUTH DANCE                   |                        | \$ -                          | \$150  |                                    | 0.0%          | \$ -             |
| 62-40-320                                | ACTIVITIES IN THE PARK        | \$ 50                  |                               |  |                                    |               |                  |
| 62-40-321                                | ART SHOW                      | \$ 27                  | \$ -                          |  |                                    |               |                  |
| 62-40-335                                | FIREWORKS                     | \$ 6,000               | \$ 6,000                      | \$6,000  | \$ 6,000                           | 0.0%          | \$ -             |
| 62-40-337                                | BABY CONTEST                  |                        | \$ -                          | \$312  | \$ 400                             | 100.0%        | \$ 400           |
| 62-40-338                                | PARADE EXPENSE                | \$ 84                  | \$ 100                        | \$220  | \$ 250                             | 150.0%        | \$ 150           |
| 62-40-339                                | CHILDRENS PARADE              | \$ 88                  | \$ -                          | \$26   | \$ 50                              | 100.0%        | \$ 50            |
| 62-40-340                                | GEO CACHE                     |                        | \$ -                          | \$36   | \$ 50                              | 100.0%        | \$ 50            |
| 62-40-480                                | MOVIE IN THE PARK             | \$ 426                 | \$ 500                        | \$482  | \$ 500                             | 0.0%          | \$ -             |
| 62-40-483                                | SPONSORS                      | \$ 1,430               | \$ -                          | \$1,130  | \$ 1,000                           | 100.0%        | \$ 1,000         |
| 62-40-610                                | SANTAQUIN DAYS AD BOOKLET     | \$ 3,967               | \$ 3,700                      | \$6,141  | \$ 5,150                           | 39.2%         | \$ 1,450         |
| <b>TOTAL EXPENDITURES</b>                |                               | <b>\$ 49,212</b>       | <b>\$ 45,000</b>              | <b>\$44,326</b>                                      | <b>\$ 65,000</b>                   | <b>44.4%</b>  | <b>\$ 20,000</b> |
| <b>TOTAL FUND EXPENDITURES</b>           |                               | <b>\$ 49,212</b>       | <b>\$ 45,000</b>              | <b>\$44,326</b>                                      | <b>\$ 65,000</b>                   | <b>44.4%</b>  | <b>\$ 20,000</b> |
| <b>NET REVENUE OVER EXPENDITURES</b>     |                               | <b>\$ 13,245</b>       | <b>\$ -</b>                   | <b>-\$15,172</b>                                     | <b>\$ 0</b>                        | <b>0.0%</b>   | <b>\$ 0</b>      |
| <b>CHIEFTAIN MUSEUM</b>                  |                               |                        |                               |  |                                    |               |                  |
| <b>REVENUES:</b>                         |                               |                        |                               |  |                                    |               |                  |
| <u>CONTRIBUTIONS AND TRANSFERS</u>       |                               |                        |                               |  |                                    |               |                  |
| 63-39-100                                | TRANSFER FROM GENERAL FUND    | \$ 3,470               | \$ 5,231                      | \$3,923  | \$ 4,730                           | -9.7%         | \$ (501)         |
| <b>TOTAL CONTRIBUTIONS AND TRANSFERS</b> |                               | <b>\$ 3,470</b>        | <b>\$ 5,231</b>               | <b>\$3,923</b>                                       | <b>\$ 4,730</b>                    | <b>-9.7%</b>  | <b>\$ (501)</b>  |
| <b>TOTAL FUND REVENUE</b>                |                               | <b>\$ 3,470</b>        | <b>\$ 5,231</b>               | <b>\$3,923</b>                                       | <b>\$ 4,730</b>                    | <b>-9.7%</b>  | <b>\$ (501)</b>  |
| <b>EXPENDITURES:</b>                     |                               |                        |                               |  |                                    |               |                  |
| <u>EXPENDITURES</u>                      |                               |                        |                               |  |                                    |               |                  |
| 63-40-120                                | SALARIES & WAGES (PART TIME)  | \$ 1,217               | \$ 3,920                      | \$1,383  | \$ 3,747                           | -4.5%         | \$ (173)         |
| 63-40-130                                | EMPLOYEE BENEFITS             | \$ 136                 | \$ 311                        | \$154  | \$ 297                             | -4.6%         | \$ (14)          |
| 63-40-240                                | SUPPLIES                      | \$ 16                  | \$ 200                        |  | \$ 200                             | -0.3%         | \$ (1)           |
| 63-40-300                                | BLDG & GROUND MAINTENANCE     | \$ 448                 | \$ -                          |  |                                    |               |                  |
| 63-40-310                                | PROFESSIONAL & TECHNICAL SVCS | \$ 448                 | \$ 800                        | \$385  | \$ 487                             | -39.2%        | \$ (314)         |
| 63-40-730                                | CAPITAL PROJECTS              | \$ 643                 |                               |  |                                    |               |                  |
| <b>TOTAL EXPENDITURES</b>                |                               | <b>\$ 2,909</b>        | <b>\$ 5,231</b>               | <b>\$1,921</b>                                       | <b>\$ 4,730</b>                    | <b>-9.7%</b>  | <b>\$ (501)</b>  |
| <b>TOTAL FUND EXPENDITURES</b>           |                               | <b>\$ 2,909</b>        | <b>\$ 5,231</b>               | <b>\$1,921</b>                                       | <b>\$ 4,730</b>                    | <b>-9.7%</b>  | <b>\$ (501)</b>  |
| <b>NET REVENUE OVER EXPENDITURES</b>     |                               | <b>\$ 561</b>          | <b>\$ 0</b>                   | <b>\$2,002</b>                                       | <b>\$ 0</b>                        | <b>835.1%</b> | <b>\$ 0</b>      |
| <b>LIBRARY FUND</b>                      |                               |                        |                               |  |                                    |               |                  |

## Santaquin City 2013-2014 Final Budget

| Account Number                           | Description                    | Actuals<br>(2011-2012) | Revised Budget<br>(2012-2013) | Actual Thru<br>3/31/2013<br>(2012-2013)<br>75% of Yr | Projected<br>Budget<br>(2013-2014) | %Chg           | \$ Chg          |
|--|--------------------------------|------------------------|-------------------------------|--|------------------------------------|----------------|-----------------|
| <b>REVENUES:</b>                         |                                |                        |                               |  |                                    |                |                 |
| <b>TAXES</b>                             |                                |                        |                               |  |                                    |                |                 |
| 72-31-100                                | CURRENT PROPERTY TAXES         | \$ 39,398              | \$ 40,000                     | \$36,415   | \$ 42,500                          | 6.3%           | \$ 2,500        |
| <b>TOTAL TAXES</b>                       |                                | <b>\$ 39,398</b>       | <b>\$ 40,000</b>              | <b>\$36,415</b>                                      | <b>\$ 42,500</b>                   | <b>6.3%</b>    | <b>\$ 2,500</b> |
| <b>MISCELLANEOUS REVENUE</b>             |                                |                        |                               |  |                                    |                |                 |
| 72-38-100                                | INTEREST EARNINGS              |                        | \$ -                          |  |                                    |                |                 |
| 72-38-200                                | OTHER GRANT REVENUE            |                        | \$ 4,000                      | \$8,900  | \$ 8,000                           | 100.0%         | \$ 4,000        |
| 72-38-300                                | LIBRARY BOARD FUND RAISER      |                        | \$ 5,500                      | \$5,905  |                                    | -100.0%        | \$ (5,500)      |
| 72-33-600                                | LIBRARY CLEF FUNDS             | \$ 4,130               | \$ -                          |  |                                    | 0.0%           | \$ -            |
| 72-38-800                                | MISC.-FINES/COPIES/SALES/DONAT | \$ 5,776               | \$ 4,400                      | \$4,894  | \$ 6,000                           | 36.4%          | \$ 1,600        |
| <b>TOTAL MISCELLANEOUS REVENUE</b>       |                                | <b>\$ 9,906</b>        | <b>\$ 13,900</b>              | <b>\$19,698</b>                                      | <b>\$ 14,000</b>                   | <b>1.2%</b>    | <b>\$ 100</b>   |
| <b>CONTRIBUTIONS AND TRANSFERS</b>       |                                |                        |                               |  |                                    |                |                 |
| 72-39-410                                | TRANSFER FROM GENERAL FUND     | \$ 72,500              | \$ 77,748                     | \$58,311   | \$ 84,000                          | 8.2%           | \$ 6,252        |
| <b>TOTAL CONTRIBUTIONS AND TRANSFERS</b> |                                | <b>\$ 72,500</b>       | <b>\$ 77,748</b>              | <b>\$58,311</b>                                      | <b>\$ 84,000</b>                   | <b>8.2%</b>    | <b>\$ 6,252</b> |
| <b>TOTAL FUND REVENUE</b>                |                                | <b>\$ 121,803</b>      | <b>\$ 131,648</b>             | <b>\$114,425</b>                                     | <b>\$ 140,500</b>                  | <b>7.1%</b>    | <b>\$ 8,852</b> |
| <b>EXPENDITURES:</b>                     |                                |                        |                               |  |                                    |                |                 |
| <b>EXPENDITURES</b>                      |                                |                        |                               |  |                                    |                |                 |
| 72-40-110                                | SALARIES AND WAGES             | \$ 45,298              | \$ 45,196                     | \$32,715   | \$ 51,996                          | 15.3%          | \$ 6,800        |
| 72-40-120                                | SALARIE & WAGES (PART TIME)    | \$ 32,230              | \$ 42,024                     | \$22,647   | \$ 41,647                          | -0.9%          | \$ (377)        |
| 72-40-130                                | EMPLOYEE BENEFITS              | \$ 19,825              | \$ 22,428                     | \$15,759   | \$ 26,487                          | 18.3%          | \$ 4,059        |
| 72-40-210                                | BOOKS, SUBSCRIPTIONS & MEMBERS | \$ 7,703               | \$ 8,000                      | \$7,192  | \$ 8,000                           | 0.0%           | \$ -            |
| 72-40-230                                | EDUCATION, TRAINING & TRAVEL   | \$ 587                 | \$ 1,000                      |  | \$ 1,000                           | 0.0%           | \$ -            |
| 72-40-240                                | SUPPLIES                       | \$ 4,036               | \$ 3,000                      | \$54   | \$ 3,370                           | 12.3%          | \$ 370          |
| 72-40-250                                | EQUIPMENT MAINTENANCE          | \$ -                   | \$ -                          | \$3,680  |                                    | 0.0%           | \$ -            |
| 72-40-280                                | TELEPHONE                      | \$ 378                 | \$ 500                        | \$70   |                                    | -100.0%        | \$ (500)        |
| 72-40-600                                | LIBRARY-CLEF FUNDS             |                        | \$ -                          | \$1,064  |                                    | 0.0%           | \$ -            |
| 72-40-720                                | CAPITAL -BUILDINGS & LAND      | \$ 485                 | \$ -                          |  |                                    | 0.0%           | \$ -            |
| 72-40-730                                | CAPITAL PROJECTS               | \$ 5,588               | \$ -                          |  |                                    | 0.0%           | \$ -            |
| 72-40-760                                | OTHER GRANT EXPENSES           | \$ 3,834               | \$ 4,000                      | \$7,170  | \$ 8,000                           | 100.0%         | \$ 4,000        |
| 72-40-770                                | LIBRARY BOARD FUND RAISER      |                        | \$ 5,500                      | \$4,760  |                                    | -100.0%        | \$ (5,500)      |
| New                                      | CONTRIBUTION TO FUND BALANCE   |                        | \$ -                          |  |                                    | 0.0%           | \$ -            |
| <b>TOTAL EXPENDITURES</b>                |                                | <b>\$ 119,966</b>      | <b>\$ 131,648</b>             | <b>\$95,111</b>                                      | <b>\$ 140,500</b>                  | <b>7.1%</b>    | <b>\$ 8,852</b> |
| <b>TOTAL FUND EXPENDITURES</b>           |                                | <b>\$ 119,966</b>      | <b>\$ 131,648</b>             | <b>\$95,111</b>                                      | <b>\$ 140,500</b>                  | <b>7.1%</b>    | <b>\$ 8,852</b> |
| <b>NET REVENUE OVER EXPENDITURES</b>     |                                | <b>\$ 1,838</b>        | <b>\$ 0</b>                   | <b>\$19,314</b>                                      | <b>\$ 0</b>                        | <b>1091.3%</b> | <b>\$ 0</b>     |
| <b>SENIOR CITIZENS FUND</b>              |                                |                        |                               |  |                                    |                |                 |
| <b>REVENUES:</b>                         |                                |                        |                               |  |                                    |                |                 |
| <b>CHARGES FOR SERVICES</b>              |                                |                        |                               |  |                                    |                |                 |
| 75-34-000                                | MEMBERSHIP DUES                | \$ 261                 | \$ 300                        | \$526  | \$ 650                             | 116.7%         | \$ 350          |
| 75-34-200                                | ELDRED REVENUES                | \$ 1,300               | \$ 1,300                      |  | \$ -                               | -100.0%        | \$ (1,300)      |
| 75-34-300                                | MEALS                          | \$ 6,077               | \$ 4,750                      | \$4,230  | \$ 5,500                           | 15.8%          | \$ 750          |
| 75-34-400                                | MOUNTAINLAND ASSOC OF GOVTS    | \$ 5,898               | \$ 4,500                      | \$4,944  | \$ 6,500                           | 44.4%          | \$ 2,000        |
| <b>TOTAL CHARGES FOR SERVICES</b>        |                                | <b>\$ 13,535</b>       | <b>\$ 10,850</b>              | <b>\$9,700</b>                                       | <b>\$ 12,650</b>                   | <b>16.6%</b>   | <b>\$ 1,800</b> |
| <b>MISCELLANEOUS REVENUE</b>             |                                |                        |                               |  |                                    |                |                 |
| 75-38-900                                | SUNDRY                         | \$ 680                 | \$ 500                        | \$240  | \$ 500                             | 0.0%           | \$ -            |

## Santaquin City 2013-2014 Final Budget

| Account Number                           | Description                     | Actuals<br>(2011-2012) | Revised Budget<br>(2012-2013) | Actual Thru<br>3/31/2013<br>(2012-2013)<br>75% of Yr | Projected<br>Budget<br>(2013-2014) | %Chg   | \$ Chg     |
|--|---------------------------------|------------------------|-------------------------------|--|------------------------------------|--------|------------|
| <b>TOTAL MISCELLANEOUS REVENUE</b>       |                                 | \$ 680                 | \$ 500                        | \$240  | \$ 500                             | 0.0%   | \$ -       |
| <b>CONTRIBUTIONS AND TRANSFERS</b>       |                                 |                        |                               |  |                                    |        |            |
| 75-39-100                                | TRANSFER FROM GENERAL FUND      | \$ 26,200              | \$ 25,359                     | \$19,019   | \$ 24,880                          | -1.9%  | \$ (480)   |
| <b>TOTAL CONTRIBUTIONS AND TRANSFERS</b> |                                 | \$ 26,200              | \$ 25,359                     | \$19,019   | \$ 24,880                          | -1.9%  | \$ (480)   |
| <b>TOTAL FUND REVENUE</b>                |                                 | \$ 40,415              | \$ 36,709                     | \$28,959   | \$ 38,030                          | 3.6%   | \$ 1,321   |
| <b>EXPENDITURES:</b>                     |                                 |                        |                               |  |                                    |        |            |
| <b>EXPENDITURES</b>                      |                                 |                        |                               |  |                                    |        |            |
| 75-40-120                                | SALARIES & WAGES (PART TIME)    | \$ 22,154              | \$ 21,595                     | \$15,472   | \$ 21,889                          | 1.4%   | \$ 294     |
| 75-40-130                                | EMPLOYEE BENEFITS               | \$ 1,750               | \$ 1,714                      | \$1,189  | \$ 3,368                           | 97.8%  | \$ 1,654   |
| 75-40-200                                | EDUCATION, TRAVEL, TRAINING     | \$ 60                  | \$ 300                        |  | \$ 275                             | -8.5%  | \$ (26)    |
| 75-40-210                                | MEMBERSHIPS                     |                        |                               | \$20   |                                    | 0.0%   | \$ -       |
| 75-40-240                                | SUPPLIES                        | \$ 688                 | \$ 600                        | \$249  | \$ 600                             | -0.1%  | \$ (1)     |
| 75-40-250                                | EQUIPMENT SUPPLIES & MAINT      | \$ 4,288               | \$ 2,500                      | \$118  | \$ 1,900                           | -24.0% | \$ (601)   |
| 75-40-300                                | BUILDINGS & GROUND MAINTENANCE  | \$ 270                 | \$ -                          | \$255  |                                    | 0.0%   | \$ -       |
| 75-40-480                                | FOOD                            | \$ 10,336              | \$ 10,000                     | \$8,163  | \$ 10,000                          | 0.0%   | \$ (1)     |
| 75-40-740                                | CAPITAL VEHICLE & EQUIP         |                        | \$ -                          | \$49   |                                    | 0.0%   | \$ -       |
| <b>TOTAL EXPENDITURES</b>                |                                 | \$ 39,545              | \$ 36,709                     | \$25,515   | \$ 38,029                          | 3.6%   | \$ 1,321   |
| <b>TOTAL FUND EXPENDITURES</b>           |                                 | \$ 39,545              | \$ 36,709                     | \$25,515   | \$ 38,029                          | 3.6%   | \$ 1,321   |
| <b>NET REVENUE OVER EXPENDITURES</b>     |                                 | \$ 870                 | \$ 0                          | \$3,443  | \$ 0                               | -0.3%  | \$ (0)     |
| <b>FIRE DEPARTMENT FUND (NEW)</b>        |                                 |                        |                               |  |                                    |        |            |
| <b>REVENUES:</b>                         |                                 |                        |                               |  |                                    |        |            |
| <b>INTERGOVERNMENTAL REVENUE</b>         |                                 |                        |                               |  |                                    |        |            |
| 10-33-405                                | EMT STATE GRANT                 |                        | \$ 37,300                     |  | \$ 31,000                          | -37.1% | \$ (6,300) |
| 10-33-450                                | FIRE STATE GRANT                |                        | \$ 5,000                      |  | \$ 5,000                           | 0.0%   | \$ -       |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b>   |                                 | \$ -                   | \$ 42,300                     | \$ -   | \$ 36,000                          | -28.6% | \$ (6,300) |
| <b>CHARGES FOR SERVICES</b>              |                                 |                        |                               |  |                                    |        |            |
| NEW-34-???                               | PUBLIC SAFETY FEE?              |                        |                               |  |                                    |        |            |
| NEW-34-200                               | EMS SERVICE (GOSHEN-GENOLA)     | \$ 1,483               | \$ (1,700)                    |  | \$ 6,000                           | 192.5% | \$ 7,700   |
| NEW-34-270                               | COUNTY FIRE FEES                | \$ 3,129               | \$ 2,000                      | \$463  | \$ 2,043                           | 1.4%   | \$ 43      |
| NEW-34-280                               | E & F RECOVERY (FIRE DEPT)      | \$ -                   | \$ (1,500)                    |  | \$ -                               | 100.0% | \$ 1,500   |
| NEW-34-900                               | AMBULANCE FEES                  | \$ 113,918             | \$ 109,000                    | \$55,442   | \$ 115,000                         | 5.0%   | \$ 6,000   |
| <b>TOTAL CHARGES FOR SERVICES</b>        |                                 | \$ 118,530             | \$ 107,800                    | \$ 55,905  | \$ 123,043                         | 11.9%  | \$ 15,243  |
| <b>CONTRIBUTIONS AND TRANSFERS</b>       |                                 |                        |                               |  |                                    |        |            |
| NEW-39-100                               | TRANSFER FROM GENERAL FUND      | \$ 105,528             | \$ 123,487                    | \$ 156,987   | \$ 185,000                         | 49.8%  | \$ 61,513  |
| <b>TOTAL CONTRIBUTIONS AND TRANSFERS</b> |                                 | \$ 105,528             | \$ 123,487                    | \$ 156,987   | \$ 185,000                         | 49.8%  | \$ 61,513  |
| <b>TOTAL FUND REVENUE</b>                |                                 | \$ 224,058             | \$ 273,587                    | \$ 212,892   | \$ 344,043                         | 25.8%  | \$ 70,456  |
| <b>EXPENDITURES:</b>                     |                                 |                        |                               |  |                                    |        |            |
| <b>EMERGENCY MEDICAL TECHNICIANS</b>     |                                 |                        |                               |  |                                    |        |            |
| NEW-52-120                               | SALARIES & WAGES                | \$ 74,003              | \$ 68,465                     | \$50,705   | \$ 85,000                          | -6.5%  | \$ (5,865) |
| NEW-52-130                               | EMPLOYEE BENEFITS               | \$ 5,668               | \$ 11,724                     | \$10,077   | \$ 7,268                           | -38.0% | \$ (4,456) |
| NO LONGER USED                           | UNEMPLOYMENT                    | \$ 91                  |                               |  |                                    |        | \$ -       |
| NEW-52-210                               | BOOKS, SUBSCRIPTIONS & MEMBERSH | \$ 175                 | \$ 15,688                     | \$6,179  | \$ 16,000                          | 2.0%   | \$ 312     |
| NEW-52-230                               | EDUCATION, TRAINING & TRAVEL    | \$ 9,329               | \$ 11,000                     | \$3,056  | \$ 23,814                          | 116.5% | \$ 12,814  |
| NEW-52-240                               | SUPPLIES                        | \$ 37,525              | \$ 22,000                     | \$14,833   | \$ 25,000                          | 13.6%  | \$ 3,000   |

## Santaquin City 2013-2014 Final Budget

| Account Number                             | Description                    | Actuals<br>(2011-2012) | Revised Budget<br>(2012-2013) | Actual Thru<br>3/31/2013<br>(2012-2013)<br>75% of Yr | Projected<br>Budget<br>(2013-2014) | %Chg         | \$ Chg           |
|--|--------------------------------|------------------------|-------------------------------|--|------------------------------------|--------------|------------------|
| NEW-52-250                                 | EQUIPMENT MAINTENANCE          | \$ 3,605               | \$ 3,000                      | \$2,943  | \$ 5,000                           | 66.7%        | \$ 2,000         |
| NEW-52-260                                 | FUEL                           | \$ 2,665               | \$ 3,000                      | \$1,960  | \$ 3,000                           | 0.0%         | \$ -             |
| NO LONGER USED                             | UTILITIES                      | \$ 97                  | \$ -                          |  |                                    |              |                  |
| NEW-52-280                                 | TELEPHONE                      | \$ 2,263               | \$ 2,100                      | \$981  | \$ 1,500                           | -28.6%       | \$ (600)         |
| NO LONGER USED                             | BUILDING & GROUND MAINTENANCE  | \$ 688                 | \$ -                          |  |                                    |              |                  |
| NO LONGER USED                             | DATA PROCESSING                | \$ 283                 | \$ -                          |  |                                    |              |                  |
| NEW-52-620                                 | MEDICAL SERVICES (SHOTS)       | \$ 667                 | \$ 550                        |  | \$ 1,000                           | 81.8%        | \$ 450           |
| NEW-52-740                                 | CAPITAL - VEHICLES & EQUIPMENT | \$ 6,250               | \$ -                          | \$835  | \$ 14,000                          | 100.0%       | \$ 14,000        |
| <b>TOTAL EMERGENCY MEDICAL TECHNICIANS</b> |                                | <b>\$ 143,388</b>      | <b>\$ 159,927</b>             | <b>\$ 127,571</b>                                    | <b>\$ 181,582</b>                  | <b>13.5%</b> | <b>\$ 21,655</b> |
| <b><u>FIRE PROTECTION</u></b>              |                                |                        |                               |  |                                    |              |                  |
| NEW-57-120                                 | SALARIES & WAGES (PART TIME)   | \$ 43,493              | \$ 50,000                     | \$40,420   | \$ 86,611                          | 73.2%        | \$ 36,611        |
| NEW-57-130                                 | EMPLOYEE BENEFITS              | \$ 8,129               | \$ 4,028                      | \$4,920  | \$ 6,753                           | 67.6%        | \$ 2,725         |
| NEW-57-210                                 | BOOKS, SUBSCRIPTIONS, MEMBER   | \$ 550                 | \$ 1,100                      | \$494  | \$ 2,000                           | 81.8%        | \$ 900           |
| NEW-57-230                                 | EDUCATION, TRAINING & TRAVEL   | \$ 4,417               | \$ 5,000                      | \$95   | \$ 7,000                           | 40.0%        | \$ 2,000         |
| NEW-57-240                                 | SUPPLIES                       | \$ 8,511               | \$ 5,660                      | \$7,191  | \$ 7,000                           | 23.7%        | \$ 1,340         |
| NEW-57-250                                 | EQUIPMENT MAINTENANCE          | \$ 11,781              | \$ 5,000                      | \$3,971  | \$ 7,000                           | 40.0%        | \$ 2,000         |
| NEW-57-260                                 | FUEL                           | \$ 1,948               | \$ 2,500                      | \$602  | \$ 2,000                           | -20.0%       | \$ (500)         |
| NEW-57-280                                 | TELEPHONE                      | \$ 977                 | \$ 1,200                      | \$181  | \$ 650                             | -45.8%       | \$ (550)         |
| NO LONGER USED                             | BUILDINGS & GROUND MAINTENANCE |                        |                               |  |                                    |              |                  |
| NO LONGER USED                             | MEDICAL SERVICES (DRUG/SHOTS)  |                        |                               |  |                                    |              |                  |
| NEW-57-740                                 | CAPITAL-VEHICLES & EQUIPMENT   | \$ 863                 | \$ 39,172                     | \$27,446   | \$ 25,000                          | -36.2%       | \$ (14,172)      |
| NO LONGER USED                             | DEBT SERVICE                   |                        |                               |  | \$ 18,447                          | 100.0%       | \$ 18,447        |
| <b>TOTAL FIRE PROTECTION</b>               |                                | <b>\$ 80,670</b>       | <b>\$ 113,660</b>             | <b>\$ 85,320</b>                                     | <b>\$ 162,461</b>                  | <b>42.9%</b> | <b>\$ 48,801</b> |
| <b>TOTAL FUND EXPENDITURES</b>             |                                | <b>\$ 224,058</b>      | <b>\$ 273,587</b>             | <b>\$ 212,891</b>                                    | <b>\$ 344,043</b>                  | <b>25.8%</b> | <b>\$ 70,456</b> |
| <b>NET REVENUE OVER EXPENDITURES</b>       |                                | <b>\$ 0</b>            | <b>\$ -</b>                   | <b>\$ 0</b>  | <b>\$ 0</b>                        | <b>0.0%</b>  | <b>\$ 0</b>      |

## **RESOLUTION No. 06-02-2013**

### **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

June 12, 2013

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

### Development

#### Annexation Application<sup>10</sup>

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)<sup>0.500</sup>

1-10 lot Subdivision - \$1,500 x (# of lots)<sup>0.40</sup>

11-100 lot Subdivision - \$2,000 x (# of lots)<sup>0.280</sup>

100+ lot Subdivision - \$4,000 x (# of lots)<sup>0.130</sup>

##### Final (up to 2 reviews)

Core Area Infill (1-10 Lots) - \$1000 x (# of lots)<sup>0.400</sup>

1-10 lot Subdivision - \$1,500 x (# of lots)<sup>0.327</sup>

11-100 lot Subdivision - \$2,250 x (# of lots)<sup>0.150</sup>

100+ lot Subdivision - \$3,250 x (# of lots)<sup>0.070</sup>

Additional DRC / Modified Final Plat Review – Varies (based on staff time spent & current hourly rates)

Lot Line Adjustment Review - \$150.00

Recording Fees - \$30.00 + \$1.00 per lot or unit

(Checks made out to Utah County Recorder's Office)

Plat approval extension request - \$200.00

#### Site Plan Review (two reviews)

Commercial & Industrial Development Applications

Site Plan Review - \$500.00

Multi Family Residential Site Plan Review - \$500.00

Additional Site Plan Reviews Fee - Varies (based on staff time spent & current hourly rates)

Appeals Authority Application - \$200.00

Street Vacation<sup>8</sup> - \$800.00

Gravel, Sand, Earth Extraction, and Mass Grading Permit Request - \$350.00

Prepayment of Inspection Costs Fee<sup>17</sup> – 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 - \$150.00

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 Penalty<sup>12</sup> – \$20.00

### Building

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 Fee - \$2,500.00 per residential dwelling or unit

Sewer Impact Fee - \$4,000.00 per residential dwelling or unit

Park/Recreation Impact Fee - \$2,500 per residential dwelling or unit

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

**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 - \$1,000.00<sup>16</sup>

**Construction in City Right-of-Way**<sup>4</sup>

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 Available**

Base Rate<sup>13</sup> - ~~\$17.60~~ 17.97 per month  
0 - 4,000 gallons - \$0.52-53 per thousand gallons  
4,001 - 8,000 gallons - \$0.77-79 per thousand gallons  
8,001 - 12,000 gallons - \$1.031.05 per thousand gallons  
12,001 + gallons - \$1.941.95 per thousand gallons

**Pressurized Irrigation Rates (Ordinance 04-04-2006)**

Base Rate<sup>13</sup> per month - ~~\$12.85~~ 13.12 (1")  
\$20.00 20.42 (1.5" or larger)  
Usage Rate per 1,000 gallons - \$0.67-68 per thousand gallons  
1 1/2" meter - \$650.00  
2" meter - \$750.00  
Separate MXU - \$170.00

**Sewer Rates**

Base Rate<sup>13</sup> - ~~\$36.80~~ 37.15 per month  
Per 1000 gallons - \$0.72-74 (based on actual usage)

**Utilities**

Account Setup - \$25.00.  
Customer Deposit<sup>14</sup> - \$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 Rates<sup>13</sup> ~~\$12.50~~ 12.76 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

**Cemetery**

**Plot Sales**

Resident - \$350.00 per plot<sup>1</sup>  
Non-Resident - \$550.00 per plot<sup>1</sup>  
½-Size or Infant Locations<sup>3</sup>  
Resident - \$185.00  
Non-Resident - \$285.00  
¼-Size or Cremation Locations  
Resident - \$100.00  
Non-Resident - \$150.00

**Opening and Closing Fees**<sup>2</sup>

Resident  
Single Depth - \$250.00  
Double Depth - \$500.00  
Non-Resident  
Single Depth - \$400.00  
Double Depth - \$800.00  
Weekend, Holiday or After Hours  
Resident  
Single Depth - \$350.00  
Double Depth - \$700.00  
Non-Resident  
Single Depth - \$550.00  
Double Depth - \$1,100.00

**Infant**<sup>3</sup> or Cremation

Resident - \$125.00  
Non-Resident - \$200.00  
Weekend, Holiday or After Hours  
Resident - \$175.00  
Non-Resident - \$275.00  
Less than 8 hour notice - \$50.00 additional  
Burial Right Transfers & Duplicate Copies - \$15.00  
Infant Burial in Roadway Graves  
Resident - \$310.00  
Non-Resident \$360.00  
Weekend/Holiday/After Hours  
Resident - \$485.00  
Non-Resident - \$560.00  
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 Rental<sup>5</sup>

East Side Park Pavilion

Squash Head Park Pavilion

Sunset Trails Park Large 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 time slots)

Centennial Park<sup>6</sup>

Residents - \$40.00 per day time slot

Non-Resident - \$70.00 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)

Cleaning Deposit - \$50.00

(Refundable if left clean and undamaged)

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

Arena<sup>9</sup>

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 Fields<sup>15</sup>

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 Form<sup>7</sup> - \$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

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 Department

The following fees may be charged for services, when insurance companies can be billed. Examples: Car wrecks, rescues, haz mat etc.

Truck 141 \$245.00 for initial response. \$245.00 for each additional hour.

Engine 141 \$185.00 for initial response. \$185.00 for each additional hour.

Rescue 141 \$100.00 for initial response. \$100.00 for each additional hour.

Tender 141 \$90.00 for initial response. \$90.00 for each additional hour.

Brush 141&142 \$93.00 for initial response. \$93.00 for each additional hour.

AFFF Foam - Current market value at time of incident.

Class A Foam - Current market value at time of incident.

Absorbent - Current market value at time of incident.



All Apparatus prices include manpower costs.

Any miscellaneous supplies, tools, equipment or resources will be billed to the responsible party for complete replacement at the current market value the time of the incident.

Hourly costs for apparatus and personnel will be billed in 30 minute increments.

### GRAMA Requests

Research/compilation Fee - \$26.00 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 Events<sup>11</sup>

Special Events License - \$50.00

### Library

Library Cards – Free for Residents

\$20.00 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

- <sup>1</sup> Cemetery plots which are purchased on an extended pay contract are subject to an additional interest charge of 1.5% monthly or 18% annually.
- <sup>2</sup> Fees for exhuming graves shall be double the opening and closing fees listed above.
- <sup>3</sup> A baby is determined to be a child before their 3<sup>rd</sup> birthday. Children 3 years of age or older shall be considered adults.
- <sup>4</sup> 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.
- <sup>5</sup> Verification of residency is required at the time of reservation/payment.
- <sup>6</sup> Reservations will not be taken for the following year until January 1<sup>st</sup>. 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.
- <sup>7</sup> Only state forms will be copied with requests for accident reports.
- <sup>8</sup> 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.
- <sup>9</sup> 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.
- <sup>10</sup> 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.
- <sup>11</sup> 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.
- <sup>12</sup> Annual renewal fees are due February 1<sup>st</sup>. If payment is not received by March 1<sup>st</sup> 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.
- <sup>13</sup> Usage rates will be adjusted each January 1<sup>st</sup> to reflect the Consumer Price Index.
- <sup>14</sup> Deposits may be applied to customer's billings or may be returned when all billings are current.

<sup>15</sup> City Sponsored activities/sports will have first priority when scheduling of the fields.

<sup>16</sup> Deposit for Water Hydrant Meter Deposit will be refunded when meter is returned.

<sup>17</sup> 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.

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 19th day of June, 2013.

\_\_\_\_\_  
James E. DeGraffenried, Santaquin City Mayor

ATTEST:

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Susan B. Farnsworth, Santaquin City Recorder





## Santaquin City Council Minutes

*related to the proposed*

### 2013-2014 Budget

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CITY COUNCIL RETREAT  
HELD IN THE PUBLIC SAFETY TRAINING ROOM  
JANUARY 9, 2013

Meeting started at 3:07 pm by Mayor DeGraffenried. Those attending: Council Members Keith Broadhead, Matthew Carr, Kirk Hunsaker, James Linford, and Rick Steele, City Manager Ben Reeves, Directors Shannon Hoffman, Dennis Howard, Dennis Marker and Kevin Schmidt.

Council Member Carr opened with a prayer.

Mayor DeGraffenried welcomed those in attendance. He indicated all should feel welcome to communicate but asked that all be respectful of those who may already be talking.

City Manager Reeves reviewed goals from the retreat last year and the status of the projects. During the review of the Council Charter and goals drafted at the 2012 retreat it was mentioned there still are some minor elements that need more work but the progress is definitely better than previous Councils. The Staff should get information in advance of meetings to the Council Members. The Staff in return should receive feedback from the Council Members before meetings so that the meetings can be more productive.

The Goals from 2012 are as follows:

- Complete the WRF
  - Approx. 59% complete at this time
  - 52% contingency is spent with most "unknowns" being addressed with underground work
  - Changes to the project have been from VE + 18" line
  - Other Owner Requested Changes
  - Project Delay Costs from Original Bid
  - Contract Field Findings (Engineering Changes).

It was mentioned that the Council Members need more timely minutes from WRF meetings.

- Economic Development
  - Grocery store – the right turn access into the store property is moving forward. Grocer wants to locate the store on the Olsen property, but their family is not ready to sell. The City needs to figure out how to handle

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exchanges of right-of-way as well as long term revenue from owned property.

- City land holdings need to be addressed
  - old fire station, lagoons, Main Street
- Employee Wages and Revenue
  - Health insurance premiums will increase by 30-70%
  - State retirement will increase by 1.2%
  - Have to provide benefits to employees working 30 hours or more.
  - Payroll taxes will go up by 2%
  - Payroll tax increase will negate any salary increase provided this past year.
- Upgrading streets and quality control
  - Consistent annual funding is needed
- Need stricter bonding and repairs with trenching for new development
  - Engineered fill for all minor excavations
- Recreation bond on 2013 ballot.
  - What the community needs vs. wants vs. what funding is available.
  - Museum issues
    - Stuff in the building
    - Building for the stuff
    - Structural integrity of building has worsened since the school district said it was unsafe for occupancy nearly 20 years ago.
- Public Works
  - BYU students have evaluated the financing and it will be presented by Jonathan Ward of Zion's Bank Public Finance

City Manager Reeves asked the Council Members to list their top 5 priorities. After drafting the lists, the Council Members choose five issues they would like to discuss.

- City Facilities
- General Fund
- Employees
- Maintaining Assets
- Curb Appeal

The Council took a break for dinner at 4:40 pm with the meeting resuming at 5:15pm.

City Manager gave a presentation on how the general fund revenues are received and how enterprise funds participate. There was discussion about the difference between property taxes, fees and sales taxes on the general fund.

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City Manager Reeves led a discussion about debt service and some issues surrounding a desired recreation center, public works building and retrofitting of the existing old buildings housing the recreation offices. The council discussed the possibility of a new community center that would handle administration offices, library, senior center, and the museum. Bonding for and preserving of any new buildings were discussed.

Director Hoffman reviewed her department budget items for the next year. These include a records scanning system, which the Council generally supported.

Chief Howard reviewed public safety budget requests. These include filling vacant positions, training for SWAT team participation, cooperation with Juab County public safety personnel, fire department restructuring. See attached memo.

Director Schmidt addressed concerns in the recreation department. Staffing of front desk personnel, needing to address the longevity of the museum, Orchard Days staffing, senior center records management, library grant acquisition for technology and need for fire exits from upper story areas, need for more green field areas because the cemetery space is getting crowded with graves.

Director Marker reviewed Community Development issues for the next year. These include needing to complete the Transportation Impact Fee Analysis, Storm Water master plan, General Plan and Recreation master plan. The department needs additional personnel for GIS work. The building official is doing work for other cities and Jared is nearing full residential certification. A code enforcement officer would be helpful to address private property nuisance issues.

Mr. Marker also reviewed an issue pertaining to the High School property and the North Orchards Development. The Council discussed renegotiating a development agreement between the Orchards Group, the School District, and the City. The agreement would need to include provisions for higher density housing and shifting of previously anticipated housing units, as well as future widening of Center Street to facilitate increased traffic due to the school.

City Manager Reeves reviewed several issues surrounding engineering services. Engineering costs since 2006 were shared, showing a 70% reduction from having an in-house engineer. JUB's work has netted close to \$11 Million in grants for city projects. The Council expressed their appreciation to JUB, but wants to keep them on their toes with all design efforts and still wants to see work bid out where possible.

The Council expressed their appreciation and confidence in Mr. Reeves' work.  
The meeting was adjourned at 9:30 pm.  
Approved on January 16, 2013.

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James E. DeGraffenried, Mayor

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Dennis Marker  
Community Development Director



**SANTAQUIN CITY**  
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**MINUTES OF A COUNCIL WORK SESSION**  
**HELD IN THE COUNCIL CHAMBERS**  
**FEBRUARY 6, 2013**

The meeting was called to order by Mayor James E. DeGraffenried at 6:10 pm. Council Members attending: Keith Broadhead, Matthew Carr, Kirk Hunsaker, and James Linford.

Others attending: City Manager Ben Reeves, Public Safety Director Dennis Howard, Community Development Director Dennis Marker, Brent Nichols, Chante Hammond and other unidentified individuals.

Mayor DeGraffenried said he would like to appoint Chante Hammond and Jolynn Forman as the Orchard Days Co-chairs. Ms. Hammond introduced herself to the council.

**DISCUSSION ITEMS**

***Budget Discussion***

Ben Reeves said the Council had shared their budget concerns and priorities in the retreat, and the City was starting the budget process earlier than normal. State law requires that budgets be adopted by June 19 if there is no increase in property tax, but can be adopted earlier. One public hearing must be held, currently scheduled for June 5.

If a property tax increase is proposed, the adoption deadline is the second meeting in August. An additional public hearing and two publications in a local newspaper are required for a tax increase. At this time the Mayor and Council do not wish to increase taxes.

Mr. Reeves said normally the Mayor would propose a budget, and the City Council would refine the goals and directives, and a draft budget created. He said the Council recognizes that the City has a lot of needs from a capital building perspective, including the desire for a pool and a recreation facility; as well as the concerns for the old city building which is deteriorating, not ADA accessible, and does not meet code. There is also a need to talk about a recreation building, the museum, the seniors, the library's increasing need for space, and the expansion of the fire and police departments.

Mr. Reeves said he sat down with Jonathan Ward from Zion's bank, and talked about the goal set last year to have a recreation center on the ballot in 2013. He has some concerns about the City's overall debt load. The City has two sources of borrowing: Revenue bonds, such as those used for the sewer project and PI project, which have a

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revenue source that is used as collateral; and general obligation bonds, which are chosen by voters, whereby a new tax is added to the tax rolls. Generally, GO Bonds that are approved by voters are those that they feel they get an immediate benefit from, such as recreation centers and public safety items.

Mr. Reeves said he wanted the City to have the capacity to take care of financial emergencies. The City needs a tangible plan that is flexible. In six months the City could have a change in leadership, so continuity is also needed in the plan. Mr. Reeves said all the City needs could be rolled together into one bond, but the likelihood of failure was very high. He presented an alternate plan that uses a GO Bond for a recreation center and different funding for a city center.

In this plan, a new public safety building is built, after which the old public safety building and the Kroeber property are sold. The revenues from these sales and from the new grocery store are used to build a City Hall, which would include a library and senior citizen center. The museum would move to the library.

For the recreation center, the City would partner with the school board, neighboring cities and the community to generate funding and enthusiasm for a General Obligation bond. If the project is over \$10 million, a program called Design Build could be used. When the recreation center and the new City Hall are built, the building at 45 West 100 South could be removed.

The Council Members discussed the Plan. Council Member Broadhead said he had no argument with stepping back. He said the City needed to get through the next budget year and find out what the actual sewer building costs were going to be.

Council Member Linford said the City did need to wait on the recreation center, as it would never pass on this year's ballot. He cautioned that the City would not receive millions of dollars for the property being sold.

Mayor DeGraffenried said the City needed to have a plan to be successful. The City is growing out of its current buildings, and will have issues if this is not solved. He said he did not want to increase taxes, and had no problems holding back. He suggested letting the Community Center Committee continue to move forward.

Council Member Carr said he is in agreement. He is hesitant about the recreation center and does not think it would pass this year. Mr. Carr said he would like to see what the actual cost of a public works building would be.

Council Member Hunsaker said he liked the plan, and would like to be shown how the City can achieve those goals. Mr. Reeves said it would take a lot of time, and it was prudent to wait until the City knows where the economy is. Mr. Reeves agreed to email the presentation to the City Council members.

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Council Member Linford said the City will change in two to three years, and the same things may not be wanted. Mr. Reeves said currently a pool is the most desired, but dealing with the 45 West 100 South building was the most needed.

Council Member Broadhead said a road project would be needed sooner rather than later. Mr. Reeves said the City had paid off the road bond last year, and used the money for road maintenance. He said those funds need to be dedicated to roads, whether maintenance or road projects. Council Member Broadhead said governments everywhere were facing the same problem as people were driving more fuel efficient cars and electric cars.

***General Discussion***

No time was available for a general discussion.

The meeting adjourned at 6:55 p.m.

Approved on February 20, 2013.

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James E. DeGraffenried, Mayor

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Linda Midgley, Deputy Recorder

**MINUTES OF A COUNCIL WORK SESSION**  
**HELD IN THE COUNCIL CHAMBERS**  
**March 6, 2013**

The meeting was called to order by Mayor James E. DeGraffenried at 6:00 p.m. Council Members attending: Keith Broadhead, Matthew Carr, Kirk Hunsaker, James Linford and Rick Steele.

Others attending: City Manager Ben Reeves, Public Safety Director Dennis Howard, Community Development Director Dennis Marker, Lance Wollebaek.

***Agenda Items – Fire/EMS Proposed Plan***

Ben Reeves said the Committee members for the Fire/EMS presentation had spent long hours putting together the plan. At this point it needs to be broken down into manageable pieces, including a timetable and what items need council action. Mr. Reeves said he had spoken to Dan Olson after the meeting, and Mr. Olson felt it was better to make the changes sooner rather than later. The Council is ultimately responsible for employee policies and procedures.

At this point, the Fire department needs direction from the Council on the proposed fire chief position. Mr. Reeves said the EMS department did not have administration issues because the City recorder, Susan Farnsworth, was part of the EMS and took care of

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issues exceptionally well. The Fire Department is in need of more support. Mr. Reeves suggested financial accounting for the Fire/EMS department be kept separate.

Mr. Reeves asked if a part-time fire chief position should be created. Council Member Broadhead said he had mixed feelings regarding the position. There had been some personnel and training hour issues with the recent department promotion. He said there was a perception that the department was not being run to its best capacity and he could see the need for a part-time chief.

Mr. Reeves said one issue was day time coverage, and the committee had suggested running a fire engine with the ambulance on major calls. The American Fork Fire Chief indicated they did send both because they have two people on each and four gave them the needed lifting capacity. Mr. Reeves said the Santaquin EMS runs with three people, and the fire chief would make four.

Council Member Broadhead said once the Fire Chief was on board he could figure out daytime coverage. He said he was concerned with the City's priorities, subsidizing recreation but not covering a Fire Chief.

Mayor DeGraffenried asked about having two part time people to cover 5 days. Council Member Broadhead said there will be training and night meetings as well that will have to be counted as part of the chief's hours.

Council Member Steele asked about posting for the position. Mr. Reeves said policies do allow for internal promotion, but it would be wise to have external posting as well. Council Member Broadhead said City code states the Council hires the fire chief based on five names selected by the Fire Department personnel.

Council Member Broadhead said the arrangement with Chief Bott had worked well so far, but it was time for the next step. He said he thought Chief Bott would be happy to become a firefighter again if he did not want to apply for the new Chief position.

Mr. Reeves said a public safety fee of \$1 per month could be added to city bills to help pay for the fire chief position. Council Member Broadhead said property taxes are collected for safety issues, and he would rather see recreation add more fees than add to the city bill for this. The Council discussed when the new position would open. After some discussion, council consensus held that the position start July 1, depending on budget considerations.

Mr. Reeves said this would mean the fire chief did not report to Public Safety. Dennis Howard said the Public Safety Director position was originally created so the City could be represented with Dispatch. Since that time all the communication needs have been consolidated. He said the city would need an emergency manager. Mr. Reeves said the City manager could serve as the emergency manager, as it was mainly a political role dealing with policy and communication and organizations such as FEMA.

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After further discussion, council consensus held that a 29 hour fire chief position be opened. A hiring committee would be chosen for feedback, perhaps including Santaquin firefighters, fire chiefs from other cities, an EMT representative, and an administration representative. The Mayor would present the name of the person selected to the City Council for approval. The fire chief would report directly to the mayor. The range of pay would be at the sergeant level, starting at around \$22 per hour. The City manager would serve as the Emergency Manager.

The meeting adjourned at 6:55 p.m.

Approved on March 20, 2013.

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James E. DeGraffenried, Mayor

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Linda Midgley, Deputy Recorder

**MINUTES OF A COUNCIL WORK SESSION**  
**HELD IN THE COUNCIL CHAMBERS**  
**March 13, 2013**

The meeting was called to order by Mayor James E. DeGraffenried at 6:01 p.m. Council Members attending: Keith Broadhead, Matthew Carr, Kirk Hunsaker, James Linford and Rick Steele.

Others attending: City Manager Ben Reeves, Community Development Director Dennis Marker, Jimmy DeGraffenried, and other unidentified individuals.

***Development Fees***

Dennis Marker said this item referred to the amendment regarding inspection fees. Mr. Marker reviewed the changes, including the requirement regarding prepayment of inspection fees, which the Planning Commission set at 7%. The City uses a new building permit program which can track subdivision inspections. Paper work and travel time would be calculated as part of the inspections. After the subdivision is complete, the developer would submit a request for reimbursement of any remaining funds.

Mayor DeGraffenried said that was a huge amount to be tied up for so long. The developers were paying interest on the money, but the City would keep it in a non-interest bearing account. Mr. Marker said the Planning Commission felt it was easier to get the money up front than at the end of the building process. The City collected 4% for inspection fees last year. An additional 3% will be collected for materials testing. Council Member Broadhead said in Spanish Fork 4% covered everything, including materials testing. After some discussion, Council consensus held that 4% be collected for inspections, not 7%, and the money be held in an interest bearing account.

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Ben Reeves said returning the unused funds will have fiscal impacts, the extent of which cannot be recognized until utilized. True costs for inspections include the use of the truck and the building, not only personnel. He said it will be a year or two before the City knows how accurate the inspection fees will be. He suggested the inspection amounts be reviewed in a year and adjusted if necessary. If the money is placed in an interest bearing account, it becomes an accounting issue to calculate the interest due to each subdivision.

Mr. Marker said the amendment can be modified however the Council wishes. Council Member Broadhead suggested this be put in a resolution so it was easier to change. Council Member Hunsaker asked if the developer sees the tracking on inspection fees. Mr. Reeves said they had not in the past, but would in the future. Council Member Broadhead asked if progress meetings were held with developers. He said it would be healthy to meet with them every few weeks. Mr. marker said this was done during the park improvement process.

***Inspection Fees***

Mr. Marker said a question had arisen on builder and developer charges, and whether both groups were being charged for the same items. Staff is looking at consolidating and reducing permit costs so it is more attractive to build in Santaquin. A typical single family home building permit runs around \$14,000, about \$11,000 of which is impact fees. Developers pay for the direct tap into the main, and the builder pays for the meter and inspection.

Mr. Marker said he had some concerns with the connection fees, and wanted to make sure the building permit fees were representative of actual inspection fees. He suggested the ID sign fee be rolled into the building permit fee. Mr. Marker said he will be doing some additional analysis on the fees.

***Road Cut Fees***

Mr. Marker said the road cut fee is \$75 plus \$1 per square foot, which needed to be increased. The cost for one inspection is close to \$50, and a road cut requires at least two inspections.

A thousand dollar cash bond is required for a road cut permit, which is held for one year. Mr. Reeves said he agreed the City fees should be charged appropriately, but it will dramatically affect the budget. He agreed in principle, but said the Council needed to recognize when fees were cut, funds needed to be made up somewhere else. PI connection fees average \$10,000 a year, and sewer connection fees average \$10 to \$20 thousand a year. Council Member Linford said the fees were to help pay for infrastructure and upkeep and maintenance. Mr. Marker said user fees were for upkeep and maintenance, while sewer impact fees were for impact to the system.

Mayor DeGraffenried said he liked that this was being cleaned up. Council Member Linford said maybe the building permit fee should go up to incorporate different fees. Mr. Marker said the building department would go back and look at how many

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inspections are done per house. The plan check fee is 65% of the building fee, and that will also be reviewed to see if it needs to be modified. Mr. Reeves recommended that once new fees were established, budgets be reviewed for the last couple of years to see what the fiscal impact would have been if those changes were in place.

***Budget***

Mr. Reeves said he had recently attended a state meeting regarding federal health care changes. One issue arising now is that if an employee works more than 30 hours, they must be offered health insurance. Some employees decline the insurance, and are paid cash by the City to do so, currently \$300 per month. Other employees may decide to decline if that amount is raised. Currently the City has seasonal, temporary, part time, part time benefitted and full time employees. Those with over thirty hours with benefits are now considered full time. The definition of part time benefitted may need to change.

The Justice Court is required to be open two hours per day. The City has the ability to accept payments 24 hours per day. The court has been open 8 hours per day, but the court clerk has recently resigned and the court could be re-staffed with part-time personnel. Mr. Reeves said staff is looking at combining the court position with a front desk position so two people will be trained in court transactions, in order to cover vacation and sick leave. He recommended advertising for a part-time court clerk. Mr. Reeves said two people are needed to cover the front desk. If the Council desires to hire a part time court clerk, another part timer could be hired for the front desk, the court clerk for 25 hours and the front desk person for 20 hours. The State legislature is considering the issue of offering state retirement for those who have benefits.

Mr. Reeves said there was some good news concerning fire and EMS personnel. If personnel is paid by the hour and work more than 29 hours, insurance must be provided. The increase in the minimum wage will also impact this group. Mr. Reeves was referred to a document put together by an international fire group which gives clear definitions on volunteers. If a person provides the service for 20% or less of a regular wage, they are considered a volunteer.

Fire and EMS personnel will not continue to be paid per hour. The City could pay EMS by shift rather than by hour, and a system needs to be created whereby firefighters are paid per fire rather than hourly.

Mr. Reeves said an insurance broker had recently inspected the facilities. There are some concerns with seismic and roofing issues for the museum. Many artifacts are on loan from or donated by residents, and the City insurance does not cover artifacts. There could be a substantial increase in the insurance to cover these items. Council Member Steele said if we were liable for the items it was time to get rid of the duplicates. Mr. Reeves said the duplicate items could be sold and the money used to create better displays. A professional assessor would be needed to assess the value of the museum pieces for the insurance. Council Member Linford said the artifacts were deteriorating because of the condition of the building.

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A Library Board has been established for library issues. Mr. Reeves said it may be time to organize a Museum Board. Mayor DeGraffenried said bylaws for a Museum Board could be pulled from other communities, and suggested Museum director Annette Bott be asked to be part of establishing the board.

Mr. Reeves said the State code allows for a botanical and cultural tax which could be implemented for things like the museum. This would need to be approved by voters. Dennis Marker was directed to work on this issue for the November ballot. Council Member Broadhead said if the vote does not pass it will send a message to the museum.

Mr. Reeves said a public transit tax is also possible, which could be a revenue source available in the future.

The meeting adjourned at 8:35 p.m.

Approved on March 20, 2013.

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James E. DeGraffenried, Mayor

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Linda Midgley, Deputy Recorder

**MINUTES OF A SPECIAL COUNCIL MEETING**  
**HELD IN THE COUNCIL CHAMBERS**  
**APRIL 24, 2013**

The meeting was called to order by Mayor James E. DeGraffenried at 6:00 p.m. Council Members attending: Matt Carr, Kirk Hunsaker, Rick Steele and James Linford.

Others attending: City Manager Ben Reeves, Community Development Director Dennis Marker, Public Works Director Wade Eva, Public Safety Director Dennis Howard, City Attorney Brett Rich, Administrative Services Director Shannon Hoffman, Scott Aylett, Kory Kersavage, Kevin Rich, Dustin Richins, Scott Swindler, Matthew Warnick.

**NEW BUSINESS**

***Budget***

Ben Reeves asked if the Council members had any feedback on the budget so far. Council Member Hunsaker said he thought Mr. Reeves was headed in the right direction. Council members agreed. Mr. Reeves said he felt budget spreadsheets had not been user friendly in the past. He presented a copy of the 213 page Lindon City budget, which included additional city information as well as budget items in a



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way that was easy to read and understand. Mr. Reeves said he would like to do something similar.

**ADJOURNMENT**

At 9:02 p.m. Council Member Hunsaker made a motion to adjourn. Council Member Linford seconded the motion. Council Members Carr, Hunsaker, Steele and Linford voted unanimously in favor of adjournment.

Approved on May 8, 2013.

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James E. DeGraffenried, Mayor

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Linda Midgley, Deputy Recorder

**MINUTES OF A COUNCIL WORK SESSION**  
**HELD IN THE COUNCIL CHAMBERS**  
**March 27, 2013**

The meeting was called to order by Mayor James E. DeGraffenried at 6:02 p.m. Council Members attending: Keith Broadhead, Matthew Carr, Kirk Hunsaker, James Linford and Rick Steele.

Others attending: City Manager Ben Reeves, Community Development Director Dennis Marker, Public Safety Director Dennis Howard, Annette Bott, Keela Goudy, Katie Davis, Jenny Fernelius, Ryan Lind, Nick Cummings, Tiffany Fowden and other unidentified individuals.

Mayor DeGraffenried said Item #6, Development Fees, would be moved to the top of the agenda.

**DISCUSSION ITEMS**

***Discussion regarding Development Fees:***

Dennis Marker said the Council had adopted a new fee schedule in the March 20, 2013 meeting, which had modified development review costs. The fees had only taken into account wages and benefits. Since that time City Manager Ben Reeves and Mr. Marker have looked at overhead costs and updated the fees. The City incurs approximately \$5 per hour in overhead costs. There is also a steeper curve for the review process, and one formula did not accurately reflect the costs. New formulas have been put together for subdivisions with one to ten lots, 11 to 100 lots, and those with over 100 lots. Mr. Marker said he would like to have the updated fee schedule on the next agenda.

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Modifications have also been made to the street light fees, as the Council has directed a move away from fiberglass poles and toward metal poles with sturdy bases and LED lights. Light costs have been adjusted to reflect current costs, including the LED lights. Mr. Marker clarified that the installation cost change reflected the concrete foundation to be used on all poles. Wire installation is listed as market price because the cost varies a great deal. Light costs are more stable, based on actual quotes from the City supplier, and can be reviewed once a year.

The City's previous street light vendor was Mountain States Lighting, a middleman who provided lights from Hadco and poles from another company. Hadco has received many complaints regarding Mountain States Lighting customer service, and will no longer be utilizing the company. Santaquin will now deal directly with Hadco and the pole supplier.

***Discussion regarding New Public Works Building:***

Ben Reeves said the City Council directed staff to work towards feasibility and estimates for a new Public Works building. Mr. Reeves said he had met with Public Works Director Wade Eva, Staff Planner Greg Flint, and Building Inspector Randy Spadafora and had put together a layout of a possible site and 9600 square foot building, with assorted storage area around the building. Mr. Reeves distributed copies of a packet containing elevations, a site plan and an estimate sheet for the proposed building.

The estimated cost is based on using CKR Engineering and local architect Ron Jones. Total costs place the project are estimated at \$1.15 million. Funding would be available if the public safety bond is refinanced and extended, so the cash outlay would be the same as at present. Mr. Reeves said the next two steps would be engaging the engineering firm and engaging Zion's financing. Council Member Steele asked about bidding out the engineering. Mayor DeGraffenried said the project can be bid out if the Council wanted. He said he believed an architect was secondary, and it was better to use the architect as a consultant.

Council Member Linford said he would like to see the cost of putting it out to bid. Mr. Reeves said bids became qualification based and not cost based. This number was significantly lower because it was done by contractor approach. Council Member Carr said he was gun shy on financing, and although this is a good time to borrow, it is tying the City's future. Council Member Hunsaker asked what the advantage of a new building was. Mr. Reeves said the current building is old and dilapidated and this will take care of City needs for the long term future. Mayor DeGraffenried said it would save damage to the equipment. Council Member Hunsaker asked what would happen to the old public works site. Mr. Reeves said it would most likely eventually be opened up for better rodeo ground parking.

Mr. Reeves said we can get by for a while, although the inspection showed some issues, but if a long term solution is desired, this is a good time while interest rates are so low. Because this would be built by the WWTP site, the perception would be it was

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part of the plant. This would also free up storage in the public safety building, which could then be sold. Council Member Carr said he would like to see the building sold to help pay for the new one.

Council Member Broadhead said the public works building was built in 1972, the heating system is gone, and they have no storage. He said he would like to see the budget before any move is made.

Mr. Reeves clarified the council consensus was to do an RFP, put the design work out to bid, wait for the budget before beginning, and to tie the acquisition to a sale. Debt could be paid down with funds from selling City property.

The meeting adjourned at 8:21 p.m.

Approved on April 3, 2013.

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James E. DeGraffenried, Mayor

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Linda Midgley, Deputy Recorder

**MINUTES OF A COUNCIL WORK SESSION**  
**HELD IN THE COUNCIL CHAMBERS**  
**April 10, 2013**

The meeting was called to order by Mayor James E. DeGraffenried at 6:00 p.m. Council Members attending: Keith Broadhead, Matthew Carr, Kirk Hunsaker, James Linford and Rick Steele.

Others attending: City Manager Ben Reeves, Community Development Director Dennis Marker, Public Safety Director Dennis Howard, City Attorney Brett Rich, Annette Bott, Keela Goudy, Katie Davis, and other unidentified individuals.

**DISCUSSION ITEMS**

***2013-2014 Budget***

Ben Reeves said the budget currently has a gap of \$471,000, in an overall budget of \$4.5 million dollars. A 2% cost of living increase and a 14% insurance increase have been added. There are a few personnel changes, including the fire chief and a change in classification of police front desk employees. Because the Fire and EMS budgets will now be separate, the budget reflects smaller revenues. Mr. Reeves reviewed expenditures and revenues line by line. The police department has asked for an increase of \$82,000, covering a digital finger print system and other equipment. Chief

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Howard clarified the benefits of the finger print system. Dennis Marker reviewed the benefits of new GPS equipment for the Community Department. Capital projects, debt service payments, and vehicle purchases were reviewed.

Council Member Linford asked if the recording system would have map storage capability. Mr. Reeves said it would if a new scanner/plotter was purchased. Mr. Reeves briefly discussed Ephriam City's policy of allowing residents to work off outstanding debts to the city by doing city tasks, such as data entry.

Mr. Reeves said a few changes will be made in the Fire and EMS department pay schedule to accommodate the federal changes in health insurance. Training will now be paid by the class, not the hour, and on call personnel will be paid per shift.

Mr. Reeves said the Council would be able to view actual revenues and expenses for prior years back to 2004 on the spreadsheet, which will be sent to the Council in an electronic format. The financial statements will be updated through March 2013. Department comments will also be available on the spreadsheet. After council feedback, the next iteration will be a balanced budget.

The meeting adjourned at 8:30 p.m.

Approved on April 17, 2013.

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James E. DeGraffenried, Mayor

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Linda Midgley, Deputy Recorder

**MINUTES OF A COUNCIL WORK SESSION**  
**HELD IN THE COUNCIL CHAMBERS**  
**April 17, 2013**

The meeting was called to order by Mayor James E. DeGraffenried at 6:01 p.m. Council Members attending: Keith Broadhead, Matthew Carr, Kirk Hunsaker, and James Linford. Rick Steele was excused.

Others attending: City Manager Ben Reeves, City Attorney Brett Rich, Public Safety Director Dennis Howard.

**DISCUSSION ITEMS**

***Agenda Review***

***Consent Agenda***

Mayor DeGraffenried confirmed there were no issues with the consent agenda. Council Member Broadhead, referring to a presentation given by Mark Christensen on February

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27, 2013 regarding road maintenance, said JUB Engineering had charged the City \$300 dollars to tell the Council what they already knew about roads. He said Public Works Director Wade Eva could have given them the same information for free. Council Member Broadhead said the City needed to watch their dollars with JUB Engineering.

***Budget Review***

Mr. Reeves said when the initial budget request was presented to the Council there was a gap of approximately \$471,000. The proposed budget was sent to the Council in electronic format to review and to suggest changes and direction. Mr. Reeves said he has started to pare down the budget, with the goal of presenting a balanced budget that will be tweaked throughout May. The gap is down to \$93,000. Health insurance costs and the cost for federal health care changes have not yet been determined.

Mr. Reeves outlined the changes in revenues and expenditures. Cost-of-living fee increases of 2.1% to the water bills will bring in \$64,000 in additional revenue. Council Member Linford said the \$20 sewer fee cannot be increased, as it was guaranteed to remain at \$20. Expected revenue for building permits has been raised, as an LDS church and additional homes on the north end of town are anticipated. Mr. Reeves discussed utilizing the economic development fund to pay for the creation of a CDA/EDA, which would be reimbursed with impact fees.

Changes in expenditures included a reduction in fire department funds. Mr. Reeves said he had received information from three people regarding proposed budget items for next year, and some requests may be redundant. There has been a significant increase in the fire department budget requests. Council Member Broadhead suggested giving the department a 10% increase plus the funds for the chief position, and let the new chief figure out what was needed in the department. Council Member Linford said the budget can be looked at midterm for adjustments. Mr. Reeves asked that any budget suggestions be sent to him.

***General Discussion***

No time was available for a general discussion.

The meeting adjourned at 6:56 p.m.

Approved on May 8, 2013.

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James E. DeGraffenried, Mayor

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Linda Midgley, Deputy Recorder

## **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.

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**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).

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**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.

**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.

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**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 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.

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

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

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**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.

**INTERFUND TRANSFER** Amounts transferred from one fund to another.

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**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 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

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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-today services.

**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.

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**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 occurs

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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**

|             |   |
|-------------|---|
| <b>AWWA</b> | American Water Works Association        |
| <b>CIP</b>  | Capital Improvement Program             |
| <b>COG</b>  | Utah County Council of Governments      |
| <b>COLA</b> | Cost of Living Allowance                |
| <b>CPI</b>  | Consumer Price Index                    |
| <b>CTR</b>  | Certified Tax Rate                      |
| <b>FTE</b>  | Full Time Equivalent                    |
| <b>GAAP</b> | General Accepted Accounting Principles  |
| <b>GASB</b> | Governmental Accounting Standards Board |
| <b>GFOA</b> | Government Finance Officers Association |
| <b>MAG</b>  | Mountainland Association of Governments |
| <b>SID</b>  | Special Improvement District            |
| <b>UDOT</b> | Utah Department of Transportation       |