




RESOLUTION 06-02-2014
ADOPTION OF THE FINAL FY2014/2015 BUDGET


BE IT HEREBY RESOLVED:

SECTION 1: The attached documents represent the Final Budget for Santaquin City Corporation for the Fiscal Year 2014/2015.

SECTION 2: This Resolution shall become effective upon passage.

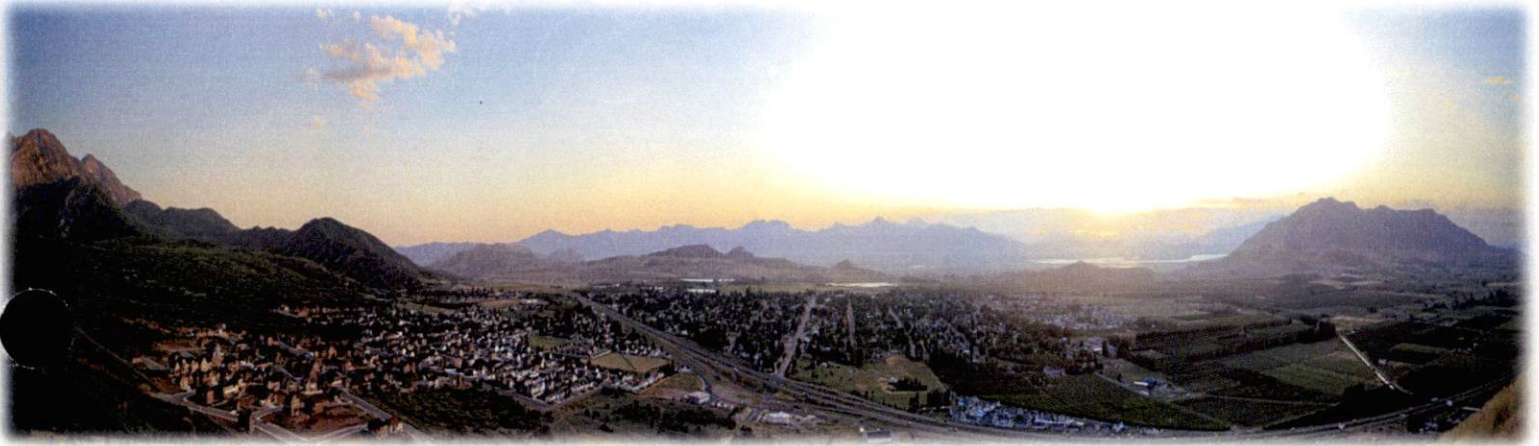
Approved on this 18th day of June, 2014.


Kirk F. Hunsaker, Mayor


Susan B. Farnsworth, City Recorder



SANTAQUIN CITY
2014-2015 APPROVED BUDGET



ANNUAL BUDGET

2014-2015

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



SANTAQUIN CITY ANNUAL BUDGET

FOR THE FISCAL YEAR

JULY 1, 2014 – JUNE 30, 2015

KIRK F. HUNSAKER
MAYOR

KEITH E. BROADHEAD
COUNCIL MEMBER

MATTHEW D. CARR
COUNCIL MEMBER

DAVID S. HATHAWAY
COUNCIL MEMBER

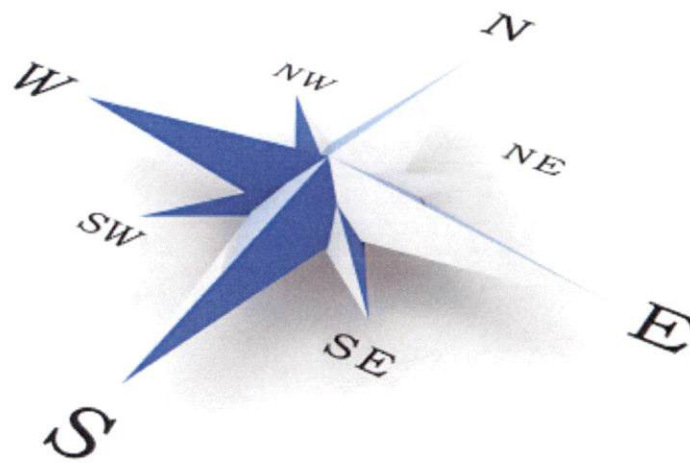
NICHOLAS P. MILLER
COUNCIL MEMBER

AMANDA S. JEFFS
COUNCIL MEMBER

BENJAMIN A. REEVES
CITY MANAGER

MISSION STATEMENT

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



SANTAQUIN CITY
2014-2015 APPROVED BUDGET

TABLE OF CONTENTS

	<u>Page</u>
Budget Message	6
Santaquin City Community Profile	7
Location	8
History	8
Santaquin Area Map	9
General Statistics	12
Budget Overview Section	17
Overview of Santaquin City Accounting Structure	18
<i>Basis of Accounting</i>	18
<i>Fund & Fund Types</i>	18
<i>Governmental Funds</i>	19
<i>Proprietary Funds</i>	20
<i>Organizational Chart</i>	22
Supporting Entities – Municipally Controlled	22
Community Development Area (CDA)	22
Santaquin Special Service District for Road Maintenance (SSD)	25
Organizational Structure and Budget Development	27
<i>Purchasing Policy</i>	27
<i>Budget Calendar</i>	28
Santaquin City Goals & Priorities	31
<i>Santaquin City Council Charter</i>	31
<i>Santaquin City Council Goals 2013-2014</i>	31
<i>Updated Prioritization of Goals for 2014-2015</i>	33
Santaquin City Focus	38
<i>Economic Development</i>	38
<i>Salary & Benefit Increases</i>	39
<i>Tax Levels</i>	40
<i>Rate & Fee Changes</i>	40
<i>Use of Reserve or Fund Balances</i>	40
Major Budget Issues	42
<i>City Facilities</i>	42

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

TABLE OF CONTENTS – *CONTINUED*

Budget Summary Section	49
Citywide Revenues	50
Fund to Fund – Transfers	52
Citywide Expenditures	54
Budget Summary	56
General Fund	62
Functional Areas – Departmental Review	64
<i>Public Safety</i>	64
<i>Public Works</i>	68
<i>Community Development</i>	71
<i>Leisure Services</i>	73
<i>Administrative Services</i>	76
Salary & Benefits	79
Capital Projects	80
Citywide Debt	81

Appendix

- A – Santaquin City Budget – Detail Version
- B – Current Consolidated Fee Schedule – With Proposed Changes effective January 2015
- C – Debt Service Amortization Schedules
- D – February 8, 2014 Budget Retreat – Project Ranking Chart
- E – Glossary
- F – Acronyms

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

June 18, 2014

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

RE: Budget Message

It is my pleasure to present the Fiscal Year 2014-2015 Budget to you for your approval. This document is the most comprehensive and transparent budget document ever prepared by Santaquin City. It is my hope that the narrative provided in this document will better clarify the city's financial position, its goals, aspirations, and the projects currently underway.

This budget is a collection of financial data provided by the ongoing operations and future 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 a model document for a community's financial information.

BENJAMIN A. REEVES
Santaquin City Manager



SANTAQUIN CITY COMMUNITY PROFILE SECTION

This section of the city's 2014-2015 budget includes information regarding the city's culture, location, population, education, economic development, and statistics.

Location.....	8
History.....	8
Santaquin Area Map.....	9
General Statistics.....	12

SANTAQUIN CITY COMMUNITY PROFILE

LOCATION

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

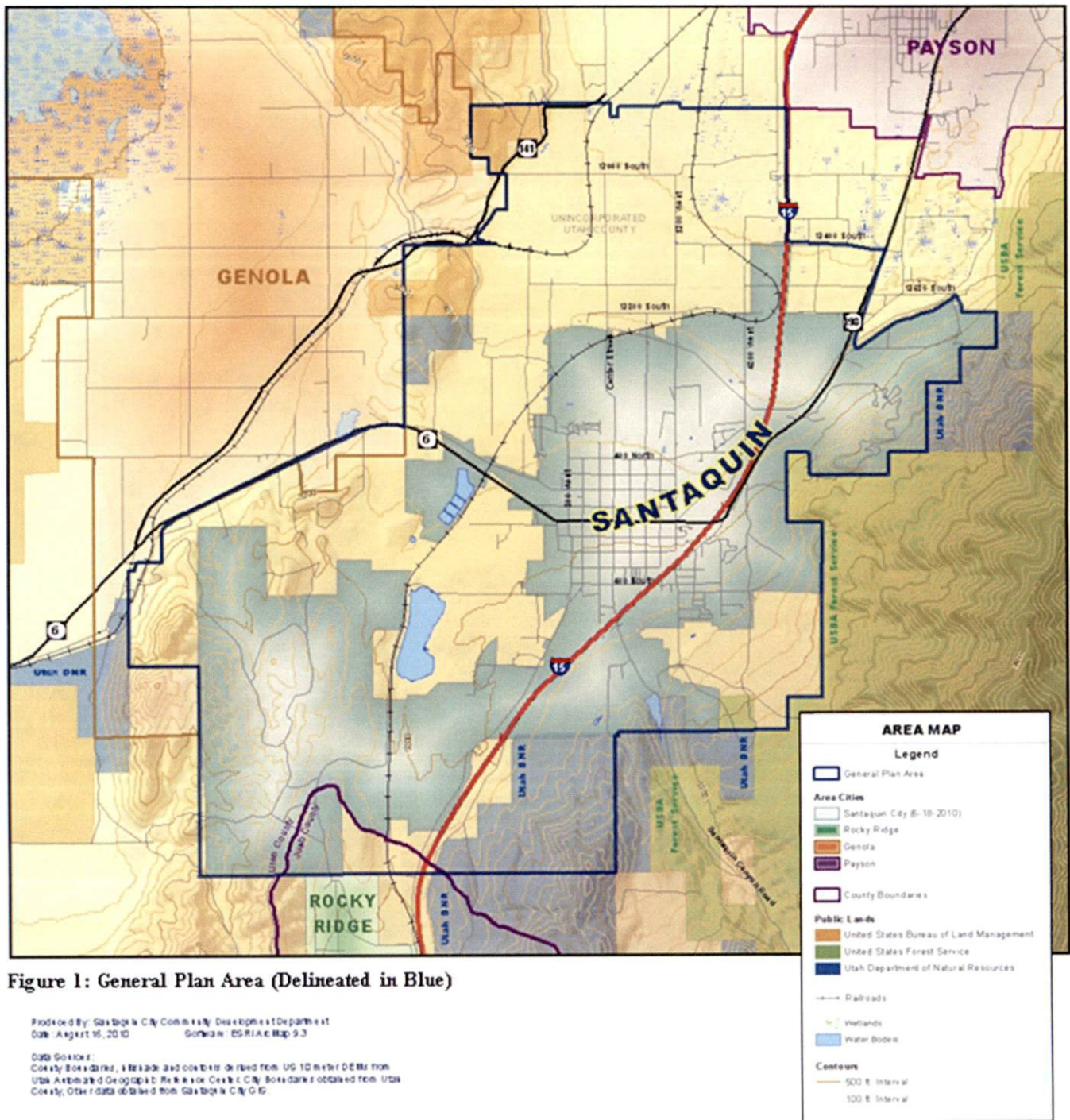
Other jurisdictions around Santaquin include Payson City, the community of Spring Lake, unincorporated Utah County rural areas, and lands to the north managed by the Bureau of Land Management. To the south are lands controlled by Juab County and the small community of Rocky Ridge. Santaquin is bounded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

HISTORY

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

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

SANTAQUIN CITY 2014-2015 APPROVED BUDGET



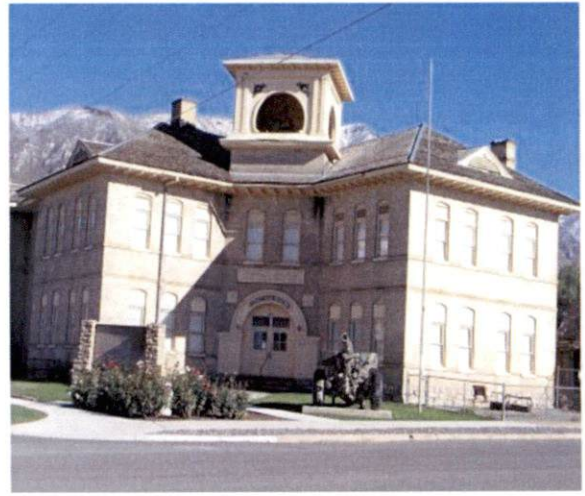
Around this time a fort was built according to plans furnished by architect Truman O. Angell. After its completion, the settlers moved back to the town in the spring of 1856. One night soon after the resettlement, Chief Guffich came secretly to warn Johnson of an impending raid by young braves (some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

SANTAQUIN CITY

2014-2015 APPROVED BUDGET

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

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



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

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.



View of orchards in Santaquin Area

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

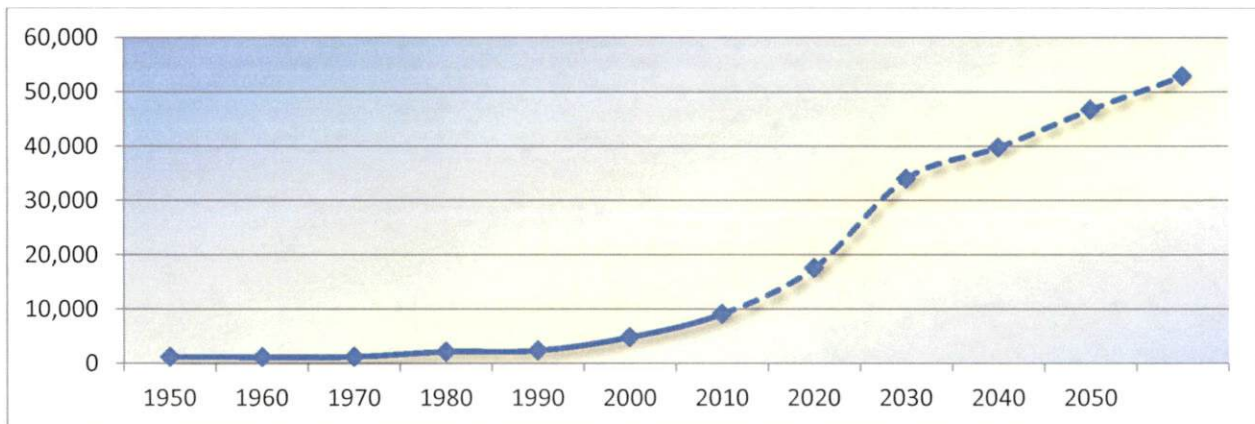
SANTAQUIN CITY 2014-2015 APPROVED BUDGET

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

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

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

Santaquin Population and Population Projections



GENERAL STATISTICS

GENERAL INFORMATION

Date of Incorporation	January 4, 1932
Form of Government	Six Member Council
Certified Tax Value of the City	\$273,820,541
Certified Tax Rate of the City	0.002176
Total Anticipated Property Tax	\$612,443
Area of the City (sq. mi.)	10.39
Median Household Income	\$62,835
10 Year Population Growth Rate	88.8%
2010 Census Population	9128
<u>Population Composition</u>	
White	85.7%
Hispanic	12.0%
American Indian	0.7%
Black	0.4%
Asian	0.1%
Other	1.1%
<u>Gender</u>	
Male	51.6%
Female	48.4%
<u>Age</u>	
Median Age	23.9
Under 18 Years	42.6%
18-64 Years	52.3%
65 and Over	5.1%



POPULATION PROJECTIONS

Current (2014 est.)	9,843
2020	17,594
2030	32,075
2040	39,774
2050	46,700
2060	52,900

Total build-out is dependent upon future annexations

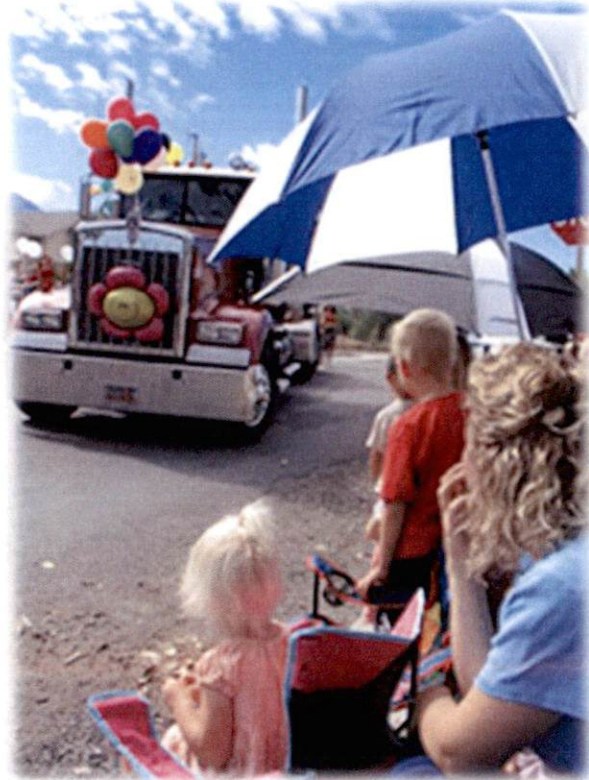
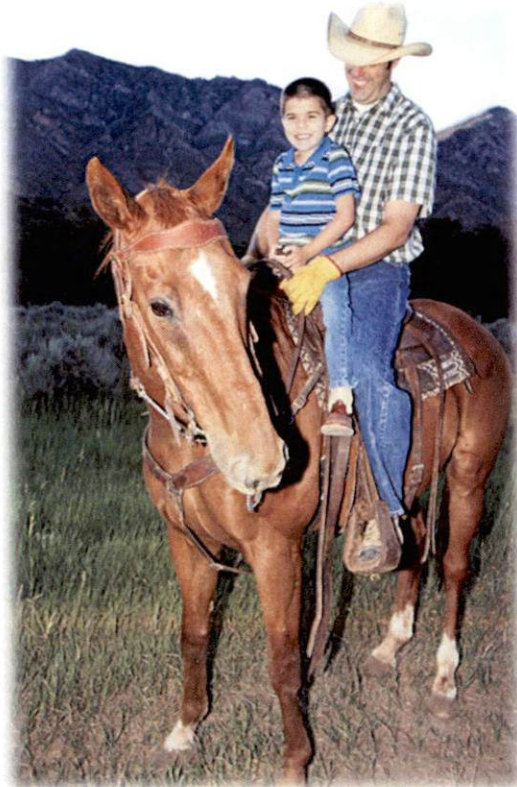


SANTAQUIN CITY
2014-2015 APPROVED BUDGET



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

ENTERTAINMENT & BUSINESSES	
Parades	3
Rodeos	2
Restaurants	11
Hotels & Motels	0
Total Businesses	188



SANTAQUIN CITY
2014-2015 APPROVED BUDGET

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



HEALTHCARE FACILITIES	
HOSPITALS WITHIN 25 MILES	
Mountain View Hospital	
Utah Valley Regional Medical Center	
Central Valley Medical Center (Nephi)	

COMMUNITY DEVELOPMENT	
BUILDING PERMITS ISSUED	
2013 CALENDAR YEAR	
New Building Permits	
New Residence Single-Family	70
New Residence Multi-Family	6
New Commercial	4
Other	30
Total Building Department	110

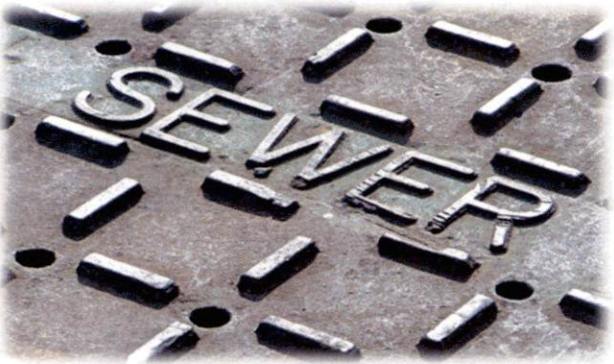


SANTAQUIN CITY
2014-2015 APPROVED BUDGET



STREETS & TRANSPORTATION	
Miles of Paved Streets	67.85
Number of Street Lights	268
Major Highway	I-15
Distance to International Airport	69.5
Public Transportation	UTA Bus Routes

SEWER SYSTEM	
Sewer Lines Miles Inspected	18.2
Total Sewer Lines (miles)	55.35
Number of Man Holes	637
Sewer Service Connections	2628
Sewer Treatment Location	MBR (N. Center St)



CULINARY WATER	
Customer Connections	2712
Average Daily Consumption	2.50M gal (indoor) 1.27M gal (exterior)
Water Main Line (miles)	100
Storage Capacity	3.77M gal

PRESSURIZED IRRIGATION WATER	
Customer Connections	2462
Water Main Line (miles)	70.5
Storage Capacity	139.0M gal



SANTAQUIN CITY
2014-2015 APPROVED BUDGET

POLICE PROTECTION 2013 CALENDAR YEAR	
Stations	1
Full-time Police Officers	11
Patrol Units	7
Calls for Service	8174
Offenses	734
Arrests	307
Traffic Accidents	101



FIRE & EMS PROTECTION 2013 CALENDAR YEAR	
Number of Fire Apparatus	7
Number of Ambulances	3
Calls for Service - Fire	159
Structural Fires	13
Wildland Fires	15
Accidents/Vehicles	54
Smoke/CO Alarms	40
Other	37
Calls for Service - EMS	257
Hospital Transports	205



BUDGET OVERVIEW SECTION

This section of the city's 2014-2015 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.

Overview of Santaquin City's Accounting Structure.....	18
Supporting Entities – Municipally Controlled.....	22
Organizational Structure and Budget Development.....	27
Santaquin City Goals & Priorities	31
Santaquin City Focus.....	38
Major Budget Issues.....	42

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

BUDGET OVERVIEW

This is a balanced budget for Fiscal Year 2014-2015 that meets all legal requirements and accepted administrative practices. This budget document is the culmination of a major effort by numerous members of the city staff and officials. We have endeavored to apply the standards of the Government Finance Officers Association (GFOA) to both the budget process and this document.

OVERVIEW OF SANTAQUIN CITY ACCOUNTING STRUCTURE

Basis of Accounting

Santaquin City's fiscal year runs July 1st through June 30th. The city follows Generally Accepted Accounting Principles (GAAP) guidelines to account for all funds. GAAP requires using the Modified Accrual basis of accounting for all governmental funds, and is the basis of accounting to budget all funds. Thus, the basis of budgeting is not the same as the basis of accounting for all proprietary funds. Under GAAP basis of accounting, capital outlays and debt service payments are not reported expenditures in the current year, but allocations are made for depreciation and amortizations expense. Under the modified accrual basis of budgeting, these amounts are recorded as expenditures in the current year. Depreciation is not budgeted. These types of differences occur in all proprietary funds for the 2014-2015 Budget.

Fund and Fund Types

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

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

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

Governmental Funds

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

General Funds

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

- Legislative
- Justice Court
- Administration
- Engineering
- General Gov. Bldgs.
- Police
- Streets
- Sanitation
- Building Inspection
- Parks
- 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)

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

Capital Projects Funds

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

Proprietary Funds

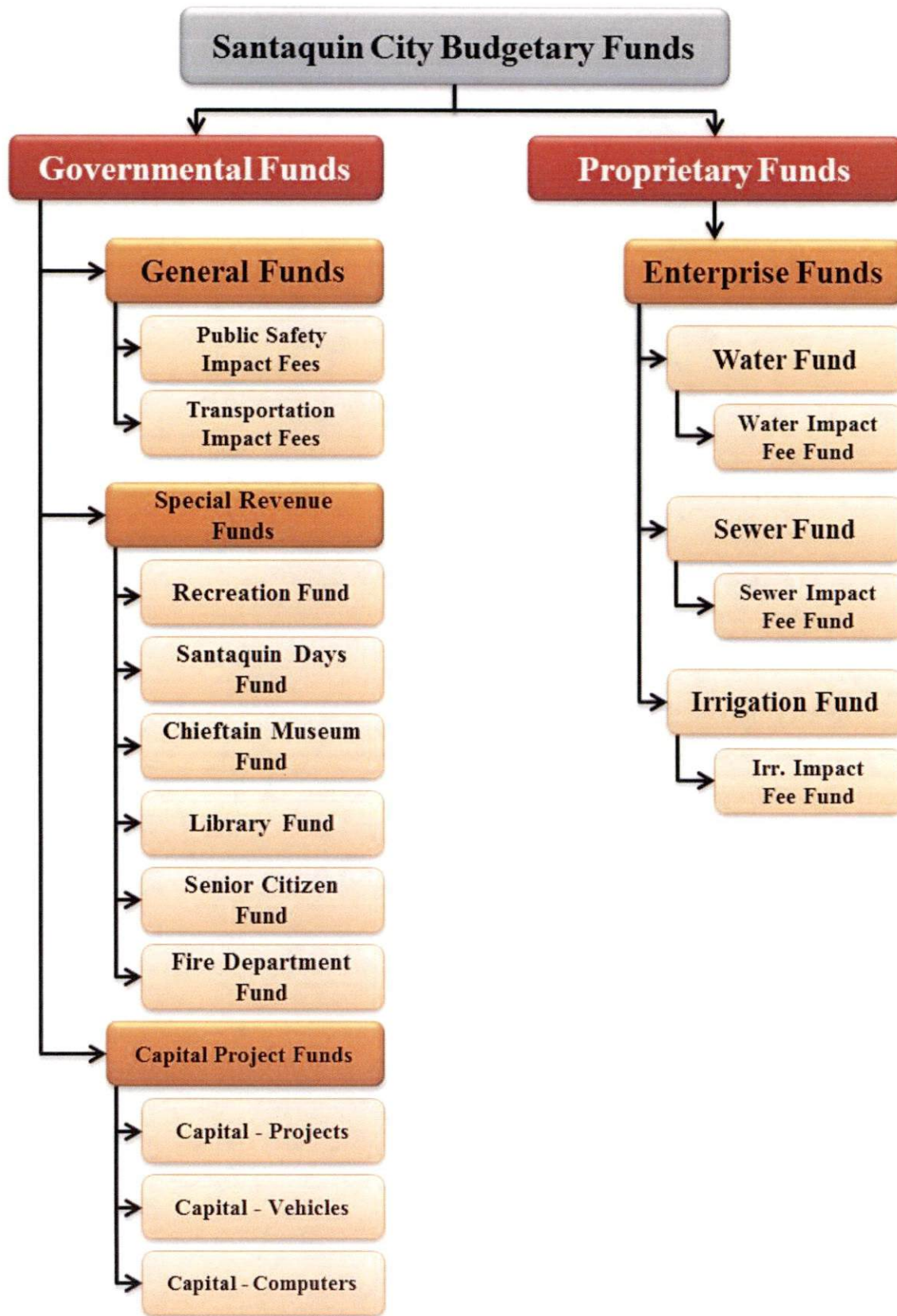
These funds are used to account for the city's ongoing business-like activities. The city uses enterprise funds to account for activities in the following funds:

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

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

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

SANTAQUIN CITY
2014-2015 APPROVED BUDGET



SANTAQUIN CITY
2014-2015 APPROVED BUDGET

SUPPORTING ENTITIES – MUNICIPALLY CONTROLLED

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

Community Development and Renewal Agency of Santaquin (CDA):

A Brief Introduction to Community Development and Renewal Agencies in Utah

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

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

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

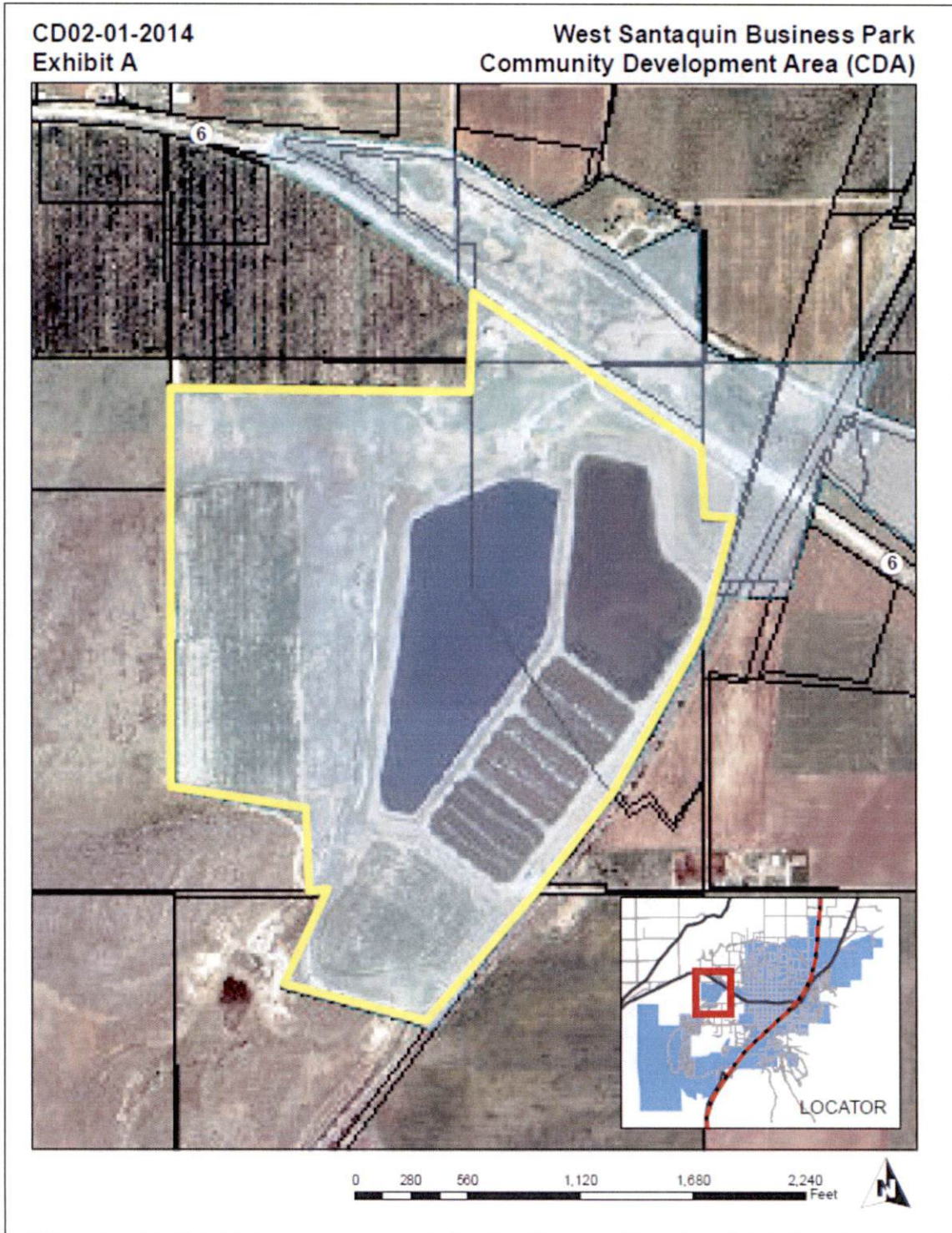
"Community development" means development activities within a community, including the encouragement, promotion, or provision of development.

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

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

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

of jobs and industry, as well as infrastructure development which will provide natural gas and a secondary access into the Summit Ridge subdivision.



SANTAQUIN CITY
2014-2015 APPROVED BUDGET

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



SANTAQUIN CITY
2014-2015 APPROVED BUDGET

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

Santaquin Community Development Agency Board			
2014-2015 Budget			
Carry Over Reserve Balance (Equity):			\$ 12,000
Revenues:			
Transfers from Santaquin City:			\$ -
Total Revenues:			\$ -
Total Equity & Revenue			\$ 12,000
Expenditures:			
Community Development Project Area Budget & Plan			\$ 4,000
Misc. Operational Costs including publishing, auditing, supplies, etc.			\$ 6,000
Total Expenditures:			\$ 10,000
Esitmated Ending Equity (Carry Over) Balance:			\$ 2,000
<i>*Note: Any unspent funds from the Project Area Plan or Miscellaneous Categories will carry over to the 2015-2016 FY Budget as Equity</i>			

Santaquin Special Service District for Road Maintenance (SSD):

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

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

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

During the public comment period of Truth-In-Taxation process, many comments were given by our citizenry desiring that these new funds be protected and designated for exclusive use on roads. To assist in the protection of these funds, the Santaquin City Council formed the SSD. During the 2013-2014 and 2014-2015 fiscal budgets, Santaquin City will transfer the tax increase amount along with the city's share of the Utah State Gas Tax (Utah State B & C Road Funds) into the SSD.

However, during the next municipal election in November of 2015, it is anticipated that there will be a ballot initiative proposed by the Santaquin City Council to raise taxes within the SSD and lower the Santaquin City property tax rate by the exact same amount. While the net effect to the citizenry will be zero, the purpose of proposing such an initiative would be to guarantee that the taxes raised in 2013-2014 go directly into the Roads SSD without a transfer being approved by future City Councils. This will insure that these new tax dollars can only be used for those purposes outlined above. Should this initiative fail voter approval, future City Councils can still vote to transfer funding to the SSD. However, there is no guarantee that these funds could not be used for other municipal purposes.

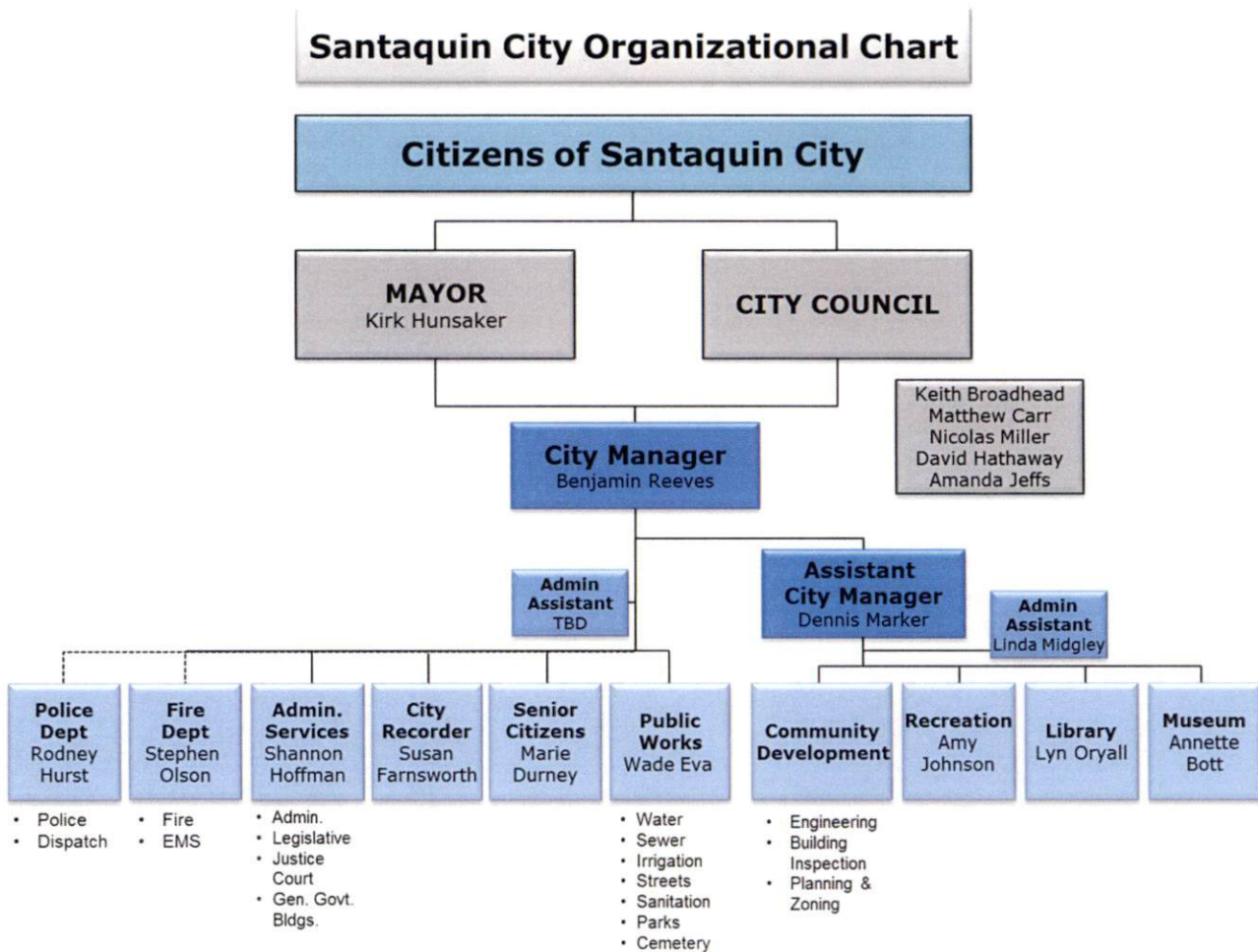
The amount of funding to be transferred to the SSD during the FY2014-2015 budget year is \$512,500 as outlined in the following chart:

Santaquin Special Service District for Road Maintenance			
2014-2015 Budget			
Carry Over Reserve Balance (Equity): [Estimated]			\$ 256,360
Revenues:			
Transfers from Santaquin City:			\$ 512,500
Total Revenues:			\$ 512,500
Total Equity & Revenue			\$ 768,860
Expenditures:			
Undetermined Road Improvement Projects*			\$ 712,000
Misc Operational Costs including publishing, auditing, supplies, etc.			\$ 1,860
Total Expenditures:			\$ 713,860
Estimated Ending Equity (Carry Over) Balance:			\$ 55,000
*Note: Any unspent funds from the Undetermined Road Improvement Projects Category will carry over to the 2015-2016 FY Budget			

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

ORGANIZATIONAL STRUCTURE AND BUDGET DEVELOPMENT

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



Purchasing Policy

Department Supervisors have the authority to spend up to \$500 per transaction utilizing budgeted funds from within their department. Functional Area Directors may co-sign purchases with authority of up to \$2,500 per transaction utilizing budgeted funds from within their Functional Area. The City Manager may co-sign purchases with authority of up to \$7,500 per

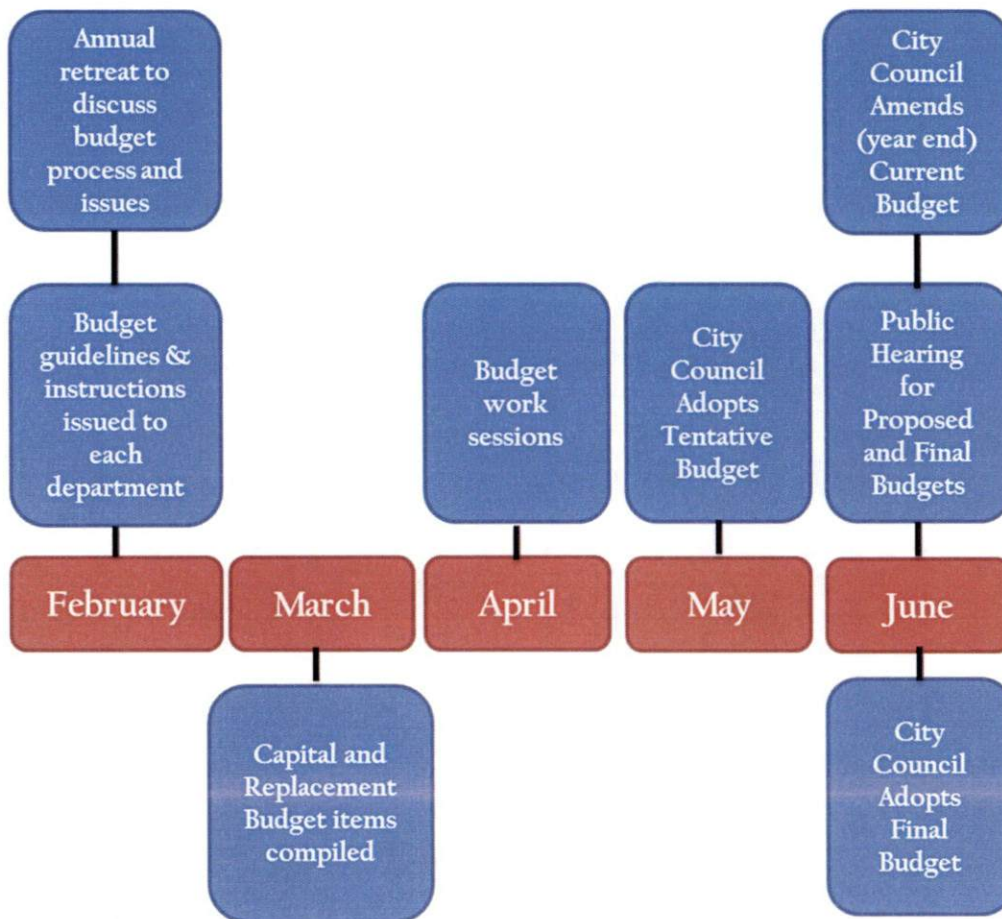
SANTAQUIN CITY
2014-2015 APPROVED BUDGET

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.

Budget Calendar

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

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



SANTAQUIN CITY 2014-2015 APPROVED BUDGET

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

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

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

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

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

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

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

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

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

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

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 ensure the orderly and balanced distribution of growth, sound fiscal and economic investment and preservation of the open and rural environment in a clean attractive physical setting.

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

Santaquin City Council Charter

Who We Are

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

How We Work Together

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

In addition to the charter, the Santaquin City Council establishes goals that are updated yearly to remain current and relevant for each upcoming fiscal budget. The 2013-2014 goals were:

1. City Facilities – Some members of the previous City Council expressed a desire for the construction of new recreation and sporting venues while others had concerns regarding the need of repair and/or replacement of the city's existing facilities. While it was agreed that the most pressing issue facing Santaquin City was the city facility issue, there was a desire to evaluate the "needs" of the city vs. the "wants" of the city with regard to all facilities. *(The majority of the issues discussed are contained in the "Major Budget Issues" section of this document on page 42.)*

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

2. General Fund – The Santaquin City Mayor and Council have two main goals regarding the city's general fund. The first was to ensure 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 was 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. Personnel – With the downturn in the economy from 2008-2012, considerable cost cutting efforts were needed in order to maintain city services without raising revenue. City staff willingly took on greater responsibilities with diminishing resources. They have become more efficient and more effective in the performance of their duties.

In 2013-2014, the Santaquin City Mayor and Council recognized the need to retain, reward and continue to train the city's exceptional staff. Elected leaders recognized that the monies are needed to maintain equipment and upgrade systems in order to provide staff with the tools they need to adequately perform their duties. Furthermore, they recognized the need to keep competitive with the market with regard to staff salaries and benefits. As a result, in 2012-2013, the City Council authorized a COLA increase of 1.72%. Efforts to provide competitive wages and benefits will continue in future budgets.

4. Maintaining Assets – The discussion of maintaining assets (*e.g. roads, infrastructure, equipment, etc.*) was also emphasized 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. 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.

In an effort to accomplish the objectives of Goal 3, during FY2013-2014, the Santaquin City Council raised property tax rates by 32.5% and formed the Santaquin Special Service District for Road Maintenance, segregating those funds for exclusive use on road maintenance, construction and related purposes.

5. Curb Appeal – 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 help 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 FY2013-2014, Mayor DeGraffenried 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

SANTAQUIN CITY 2014-2015 APPROVED BUDGET

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.

Updated Prioritization of Goals for the 2014-2015 Budget Year

During the 2014-2015 Budget Retreat held on February 8, 2014, 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 establishes the council's priority in 2014-2015:

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



However, even with this increase, the roads in Santaquin City continue to deteriorate. The Public Works Department estimates that an additional \$300,000 is needed each year if the roads are to show significant improvement.

During FY2014-2015, the Santaquin City Council will work to allocate additional funding for road maintenance projects from local, state and federal sources. Maintenance of the city streets is the highest priority of the City's elected leaders.

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

2. Economic Development – The primary focus of the Mayor and Council 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. Over the past year, the Santaquin City Community Development Department has successfully obtained access permits from UDOT and the Federal Highway Administration to construct a “Right Turn Only” access that will allow for the free flow of traffic off west bound Main Street into

the proposed development. Furthermore, Santaquin City is working with the Mountainland Association of Government and UDOT to provide funding for the construction of 500 East through this newly approved access point. It is anticipated that construction of this new road will begin in the spring of 2015 to support the construction of this new commercial development.

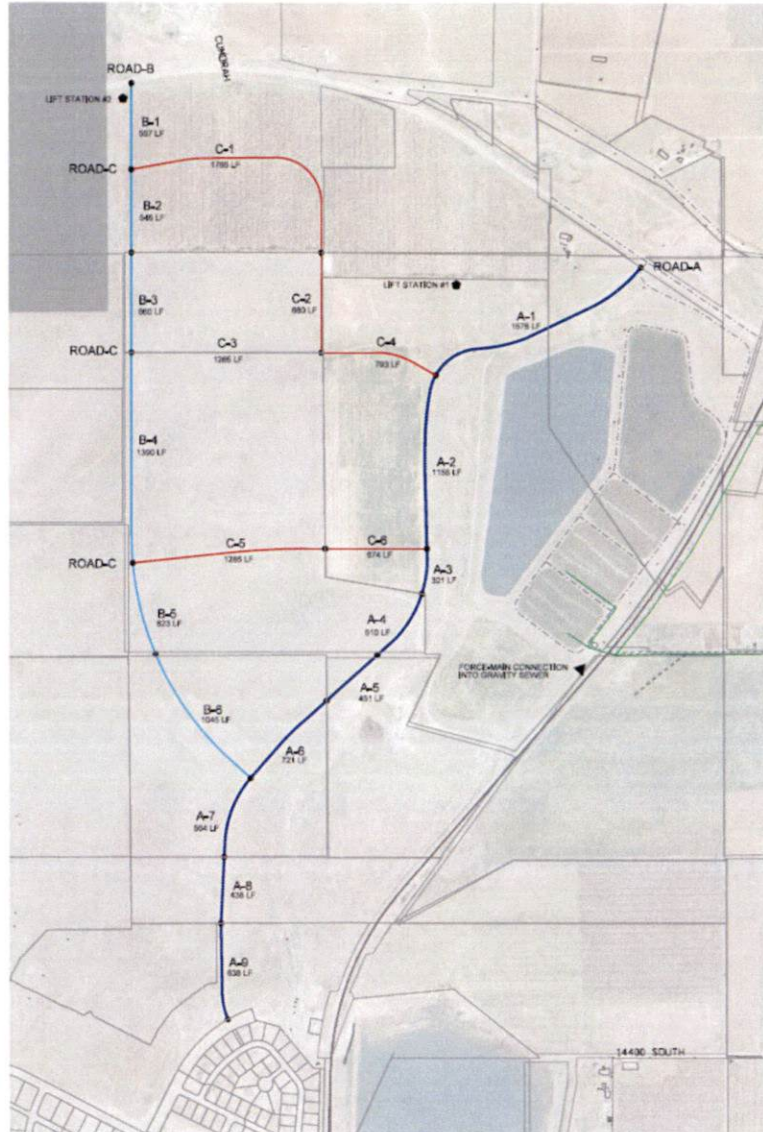
3. Second Access to Summit Ridge – The Santaquin City Council agrees the construction of a secondary access is the number one health and safety issue facing our community. Providing a second access to the Summit Ridge subdivision from US-6 Main Street through the city’s former sewer lagoon property will provide increased safety and security to the residents, faster police, fire and EMS response times, increased economic development through the reclamation of the sewer lagoon property, and enhanced traffic flow.

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

- *Transportation Master Plan* - the Community Development Department, in conjunction with InterPlan, an outside consulting group, is working to complete a Transportation Master Plan, Capital Facilities Plan, and Impact Fee Facility Plan which will allow for the collection of Transportation Impact Fees from new homes under construction in our community.
- *Community Development Area (CDA) Project Area* - Through the creation of a CDA, Santaquin City can utilize “Tax Increment Financing” which allows the community to install infrastructure (e.g. access, roads, natural gas, etc.) utilizing future anticipated property tax dollars generated from within the project area to fund the infrastructure costs. (See page 22 regarding the CDA budget)
- *Developer Participation* – Ultimately, the responsibility of constructing a secondary access is the responsibility of the developer in future phases of the Summit Ridge

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

Development. By participating with the developer early in the process, through cost sharing, the developer will have an enhanced product offering as well as a diminished future obligation. This will help ensure a fully improved secondary access.



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

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

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

4. New Public Works Building - The existing public works building was built in 1972 (32 years ago) when the population was 1,236. Today, the population is estimated to be 9,843 or a 696% larger than it was when the building was constructed. 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.



Old Public Works Building
built in 1972

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 (Maturity Date of 8/15/2015), it was determined that if the city extended the same debt service payment schedule to construct a new public works building, the savings could be significant. Furthermore, the savings due to the low cost of construction in the current market could also prove beneficial.

In FY2012-2013, the Santaquin Council determined that the construction of a new public works building should proceed after the completion of the Santaquin Water Reclamation Facility (WRF) project, which was completed in November of 2013. Preliminary design and funding solicitation is currently underway with the anticipation that construction will begin during the 2014-2015 budget year.

5. Completion of 2013-2014 Projects (Currently Under Construction):
- *Springs Water Diversion Project* - This project would put a diversion box up the canyon which would be controlled by SCADA. It would allow water from the springs to fill our culinary water tank and then divert the excess water into our Ahlin (Irrigation) Pond. Currently, when the tank is full, it spills over and eventually ends up filling the Summit Creek Pond
 - *Structural Analysis of the Old City Hall* - Engage the services of a structural engineer to complete an analysis of the facility in order to determine the risk of continued operations.
 - *Railroad Quiet Zone* - The purpose of this project is to eliminate the train horn blasts through our community. The majority of this work is complete with the railroad and Utah County. Additional work needed includes the posting, notification, and signage to those parcels that front the railroad crossings.

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

- *Pole Canyon Fishing Park (Ahlin Pond)* – Santaquin City has a \$60K grant from the Utah Department of Natural Resources (DNR) and an opportunity to move fish stocking efforts from the Summit Creek Pond to our Ahlin Pond. DNR will provide funding for bathrooms and a fish cleaning station with pavilion covering, if the city provides the infrastructure needed for the installation of these facilities. At the writing of this document, the bathrooms have been installed. However, the city is actively working to bring water, sewer and power to the project site.

SANTAQUIN CITY 2014-2015 APPROVED BUDGET

SANTAQUIN CITY FOCUS (2014-2015)

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 component of the

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

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.

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 six years, meeting these criteria have not always been possible.

Contained in this budget is a proposed 2.0% 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 2.0% COLA will be given in the month of January with an additional 2.0% available in the form of Merit Increases based on the performance of the employee.

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

Santaquin City contracts with People Performance, LLC. to manage the employee benefits. Two medical benefit plan options are provided to Santaquin City employees through Select Health Insurance Company. Employees are provided a monthly contribution, based on age, marriage, and family status, which allows employees the option to choose the medical plan that best meets their specific needs. The traditional plan (default) option the city provides will not increase in FY2014-2015, however the rates for each individual employee have changed base upon new Federal rate payer regulations (e.g. *Affordable Health Care Act*). Dental insurance providers have switched from

SANTAQUIN CITY 2014-2015 APPROVED BUDGET

Dental Select to TDA to effect year over year savings to the city. The city has elected to not contribute towards vision insurance although a plan is provided if employees choose to participate through payroll deductions from their checks.

Tax Levels

The 2014-2015 Budget, as currently proposed, does not include a property tax increase. However, during the next municipal election in November of 2015, it is anticipated that there will be a ballot initiative proposed by the Santaquin City Council to raise taxes within the Road Special Service District (SSD) and lower the Santaquin City property tax rate by the exact same amount. While the net effect to the citizenry will be zero, the purpose of proposing such an initiative would be to guarantee that the taxes raised during the 2013-2014 tax increase be segregated and used exclusively on road maintenance projects regardless of the political climate in future years. (*See Santaquin Special Service District for Road Maintenance on page 25 of this document.*)

Rate and Fee Changes

Santaquin City increases utility rates based on cost of living as established by the U.S. Department of Labor Bureau of Labor Statistics CPI-U Table for the preceding calendar year, which takes effect in the first month of the new fiscal year. The purpose of small annual cost of living increases is to keep rates adequate to maintain existing city services (e.g. maintain utility lines, equipment, etc.) and to avoid huge increases sporadically. This year culinary water, pressurized irrigation water, and garbage collection fees will increase by 1.58%. Monthly sewer fees (minus the \$20 base rate for the new Wastewater Reclamation Facility (WRF)) will also increase by 1.58%. Due to the exclusion of the WRF base rate from a CPI increase, the net increase in sewer rates is 0.84%.

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

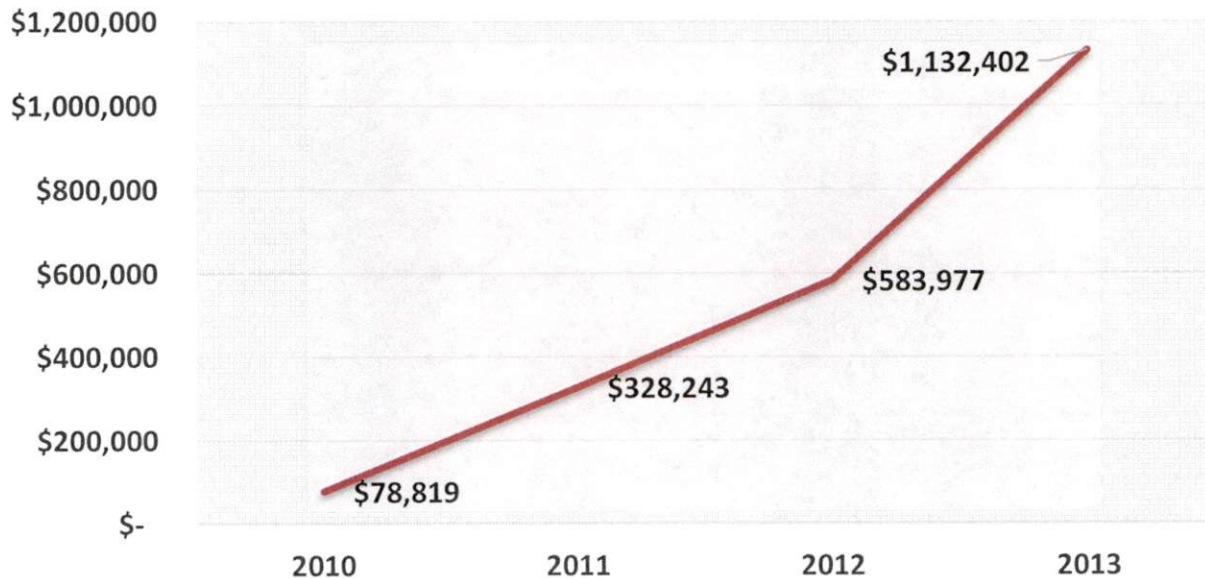
Use of Reserves or Fund Balance

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

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

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

General Fund Balance



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

In FY2012-2013, the City's fund balance increased to \$1,132,402. With the creation of the Santaquin Special Service District for Road Maintenance (SSD) [see page 25], it is anticipated that the city's FY2013-2014 general fund balance will decrease in future years as reserve funding is segregated from the city into the Roads SSD.

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

MAJOR BUDGET ISSUES

City Facilities:

As mentioned in previous chapters, there is a desire shared by our elected leaders and the citizens they represent to provide amenities to the community in the form of recreation facilities, such as an aquatics center, a baseball quad, and soccer fields. Furthermore, there is a need to replace the old public works building. Both proposed projects were components of the 2012-2013 Budget with preliminary work fully underway at that time.

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

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



Old City Hall

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

SANTAQUIN CITY
2014-2015 APPROVED BUDGET



Chieftain Museum

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



Masonry Cracking

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



Interior Cracking & Roof Issues

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



Interior Windows

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



Roof & Piping Leaks

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



Infestation

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

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



Santaquin City Library

To assist them in this effort, the Santaquin City Mayor and Council have formed the Santaquin City Museum Board to discuss the future of the museum, its building and the possibility of generating new forms of 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.

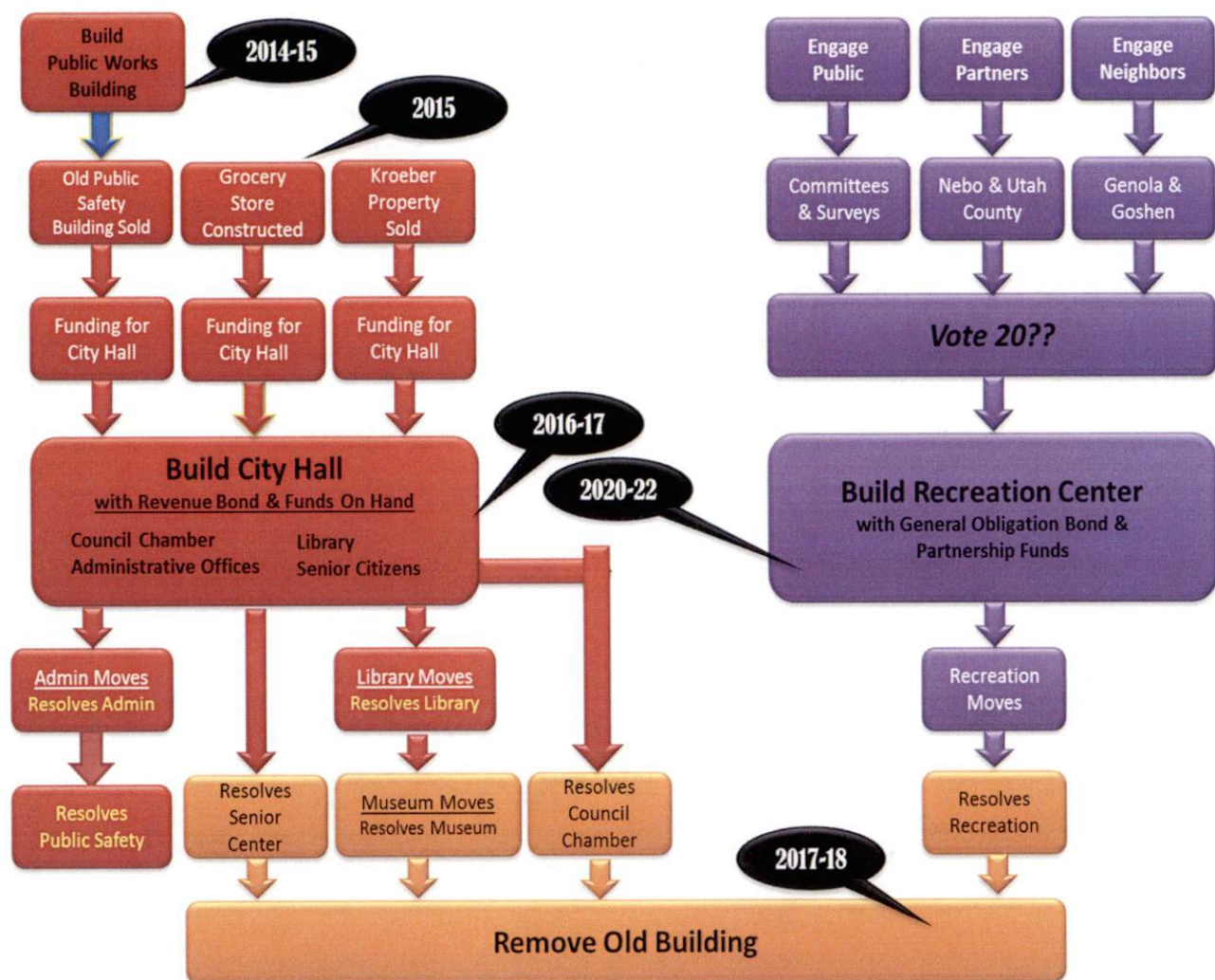
Since this issue was first addressed last year, meetings have been held but the daunting task of truly addressing these issues remains. Before further investment and planning can proceed, the council has determined that a structural analysis of the building must be undertaken. This work is planned to proceed over the summer of 2014.

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

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

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

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



SANTAQUIN CITY
2014-2015 APPROVED BUDGET

Step 1: Public Works Building

The construction of a new public works building is planned to proceed in FY2014-2015 and is a much needed project that could be funded by a refunding (refinance) of the debt service on the Public Safety Building. 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.

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 though no other financially viable option has been presented at this time.

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

SANTAQUIN CITY 2014-2015 APPROVED BUDGET

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 2016-2017, this timeline is merely an estimate based on the aforementioned triggers. (*Note: It is anticipated that construction of a new grocery store will take place in the spring of 2015.*)

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 evaluated the partnering possibilities. While discussions were in their formative stages in 2012-2014, 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. (*Note: The Nebo School District has purchased 59 acres in Santaquin City with the intent of building a new high school in the future.*)

Before going before the voters on the November 2013 ballot, it was recommended 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 2016-2017 was established with the triggers of partnership and voter approval needed before proceeding.

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 2014-2015 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

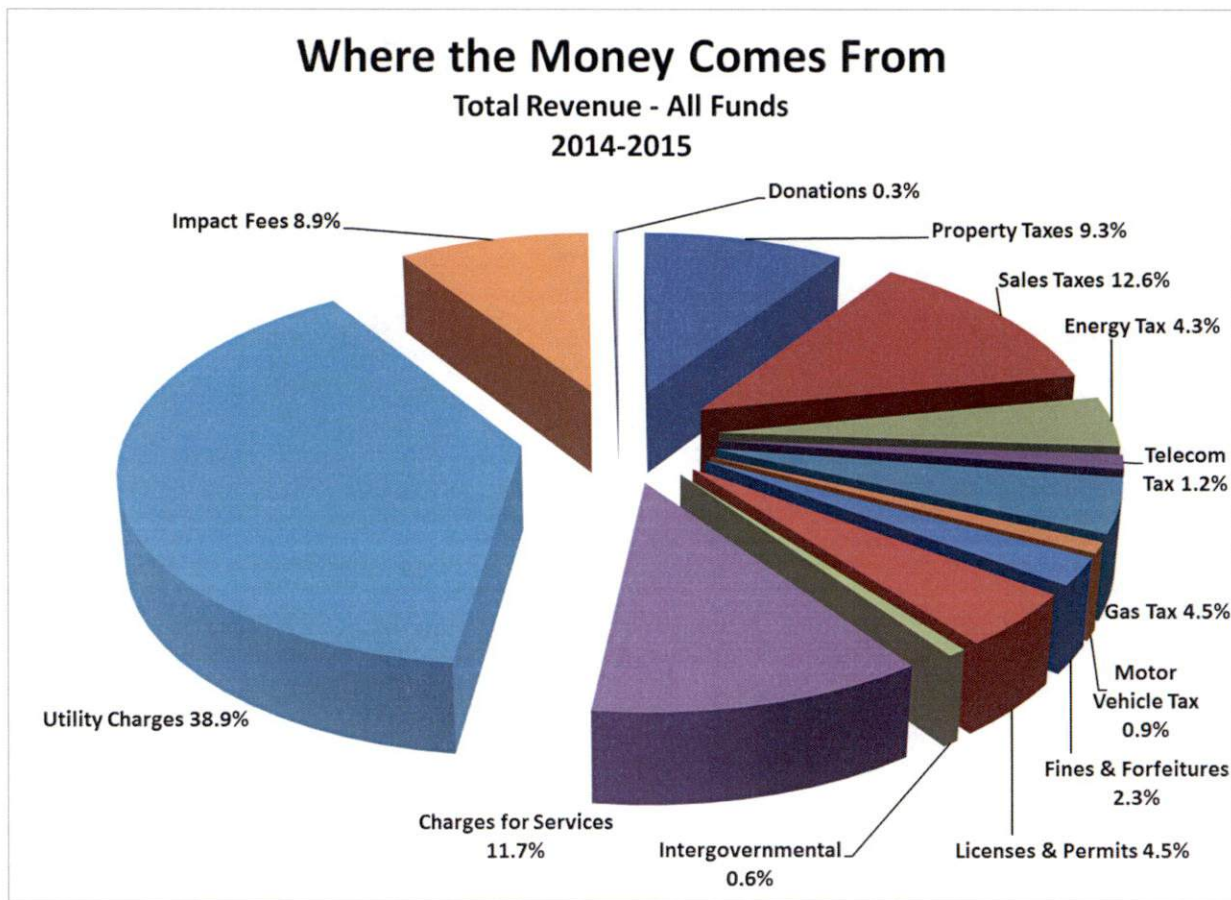
Citywide Revenues.....	50
Fund to Fund Transfers	52
Citywide Expenditures.....	54
Budget Summary.....	56
General Fund.....	62
Functional Areas – <i>Departmental Review</i>	64
Salary & Benefits.....	79
Capital Projects.....	80
Citywide Debt.....	81

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

BUDGET SUMMARY

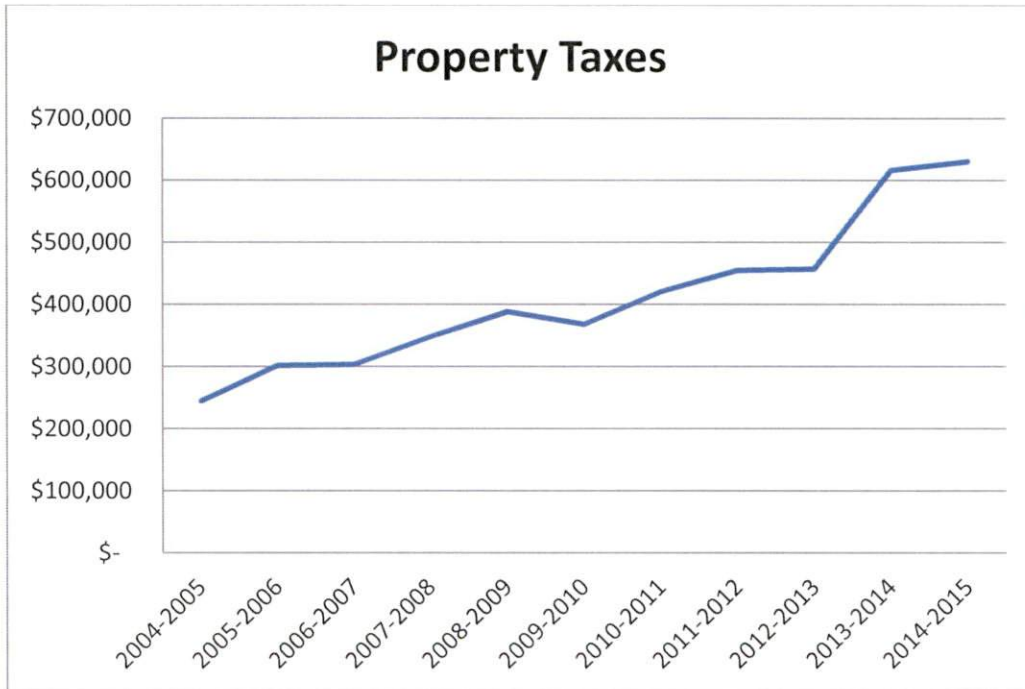
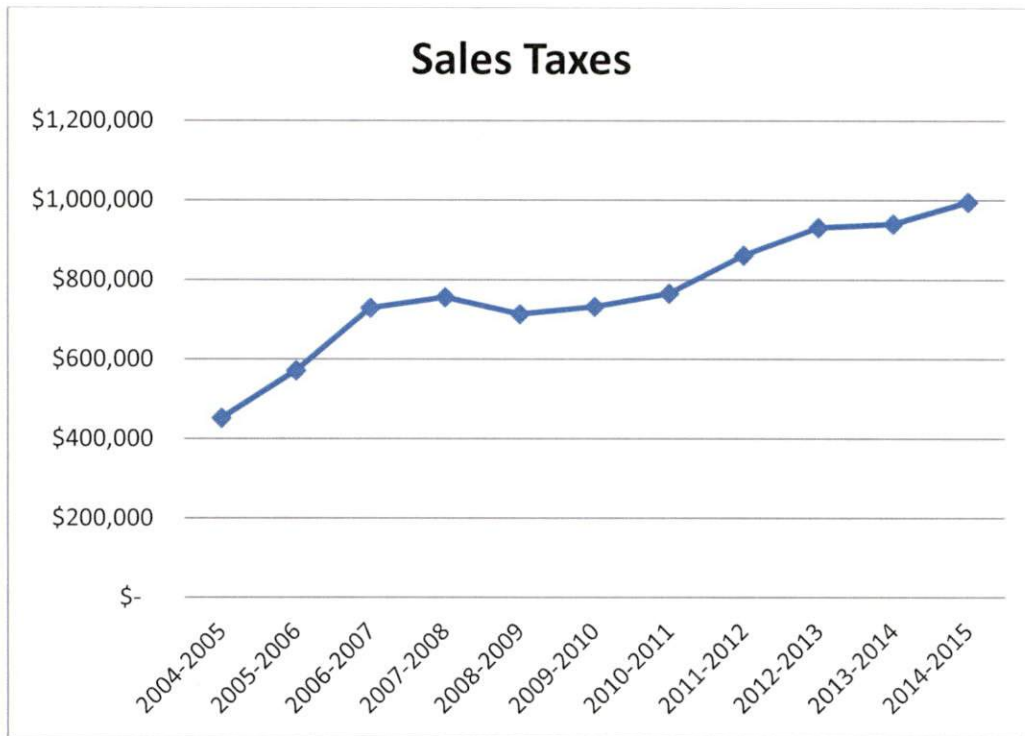
Citywide Revenues

The chart below shows the sources of Santaquin City's Revenue net of transfers and capital projects. This year, 38.9% 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 4.85% due to growth of the city and cost of living adjustments. (1.58% from COLA increases and the remainder from population growth)



Sales tax has been an ever growing source of revenue for city representing a 6.6% growth rate since 2008. However, compared to the municipal average of 23-29% of revenue, Santaquin City's sales taxes only comprise roughly 12.6% of the city's overall source of revenue. Economic development initiatives such as the establishment of a grocery store in Santaquin will increase the sales tax percentage; thus creating a more stable revenue base without negatively impacting our citizenry.

SANTAQUIN CITY
2014-2015 APPROVED BUDGET



Property taxes in Santaquin City are a much smaller component of the city's overall revenue structure representing 9.3% of total revenues. Property taxes increased 32.5% which was the first increase in over two decades. This increase was passed with the sole purpose of adding additional funding to the maintenance of roads. During FY2013-2014, the Santaquin City Council approved

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

the creation of the Santaquin Special Service District for Road Maintenance (SSD), a separate entity, where these funds can be transferred and segregated for exclusive use on roads. [see page 25]

The major revenue source for the city comes in the form of Utility Charges which comprise 39.8% 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 2014-2015 Budget are found on the following page:

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

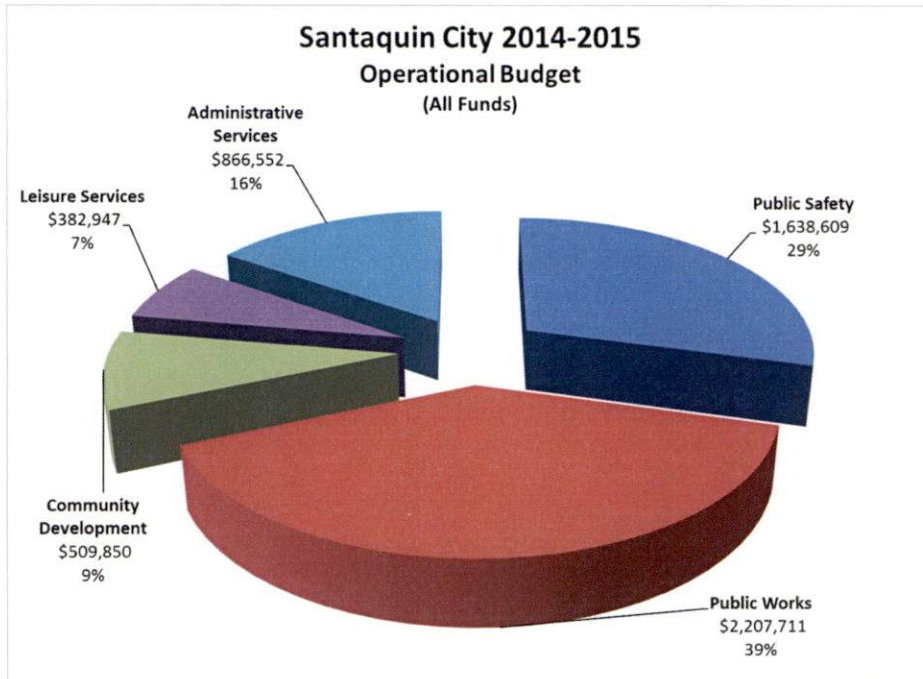
Santaquin City					
2014-2015 Budgeted Transfers					
General Fund Transfers In:			Transfer From:		
Fund	Acct No	Amount	Fund	Acct No	Amount
General Fund	10-39-909	\$ 252,965	Pressurized Irr	54-40-900	\$ 252,965
General Fund	10-39-910	\$ 470,000	Water Fund	51-40-900	\$ 470,000
General Fund	10-39-911	\$ 141,200	Sewer Fund	52-40-830	\$ 141,200
Total GF Transfer In:		\$ 864,165	Total Transfer Out:		\$ 864,165
General Fund Transfers Out:			Transfer To:		
Fund	Acct No	Amount	Fund	Acct No	Amount
General Fund	10-90-100	\$ 130,389	Public Safety Impact	58-38-200	\$ 130,389
General Fund	10-90-200	\$ -	Recreation Fund	61-39-100	\$ -
General Fund	10-90-300	\$ 4,200	Chieftain Museum	63-39-100	\$ 4,200
General Fund	10-90-400	\$ 62,200	Library Fund	72-39-410	\$ 62,200
General Fund	10-90-500	\$ 23,400	Seniors Fund	75-39-100	\$ 23,400
General Fund	10-90-550	\$ 51,500	Comp Cap Fund	49-39-100	\$ 51,500
General Fund	10-90-600	\$ 12,500	Capital Projects	41-39-100	\$ 12,500
General Fund	10-90-700	\$ 278,460	Capital Veh & Equip	42-39-100	\$ 278,460
General Fund	10-90-800	\$ -	Santaquin Days	62-39-100	\$ -
Total GF Transfer Out:		\$ 562,649	Total Transfers In:		\$ 562,649
Other Transfers In:			Other Transfers Out:		
Fund	Acct No	Amount	Fund	Acct No	Amount
Comp Cap Fund	43-39-110	\$ 29,333	Water Fund	43-39-110	\$ 29,333
Comp Cap Fund	43-39-120	\$ 29,333	Sewer Fund	43-39-120	\$ 29,333
Comp Cap Fund	43-39-130	\$ 29,333	PI Fund	43-39-130	\$ 29,333
PI Impact Fees	60-38-900	\$ 214,849	PI Fund	54-40-920	\$ 214,849
Sewer Fund	52-38-910	\$ 168,000	Sewer Impact Fee Fund	56-40-900	\$ 168,000
Total Other Transfers In:		\$ 470,849	Total Other Transfers From:		\$ 470,849

SANTAQUIN CITY

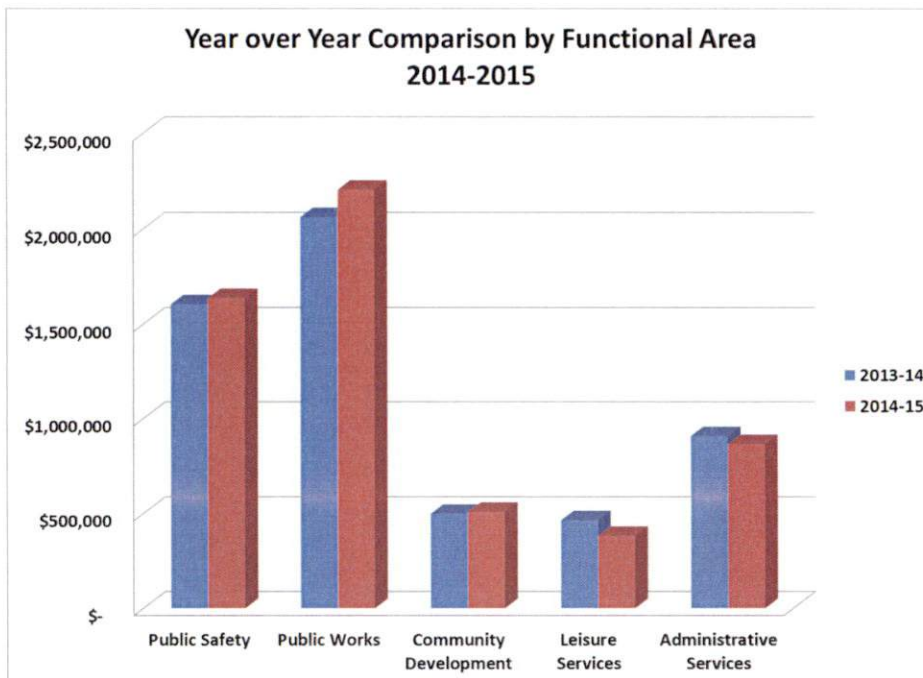
2014-2015 APPROVED BUDGET

Citywide Expenditures

The total operational budget (excluding capital projects) for 2014-2015 is \$5,605,669. The graph below shows operational expenditures by functional area of the city.

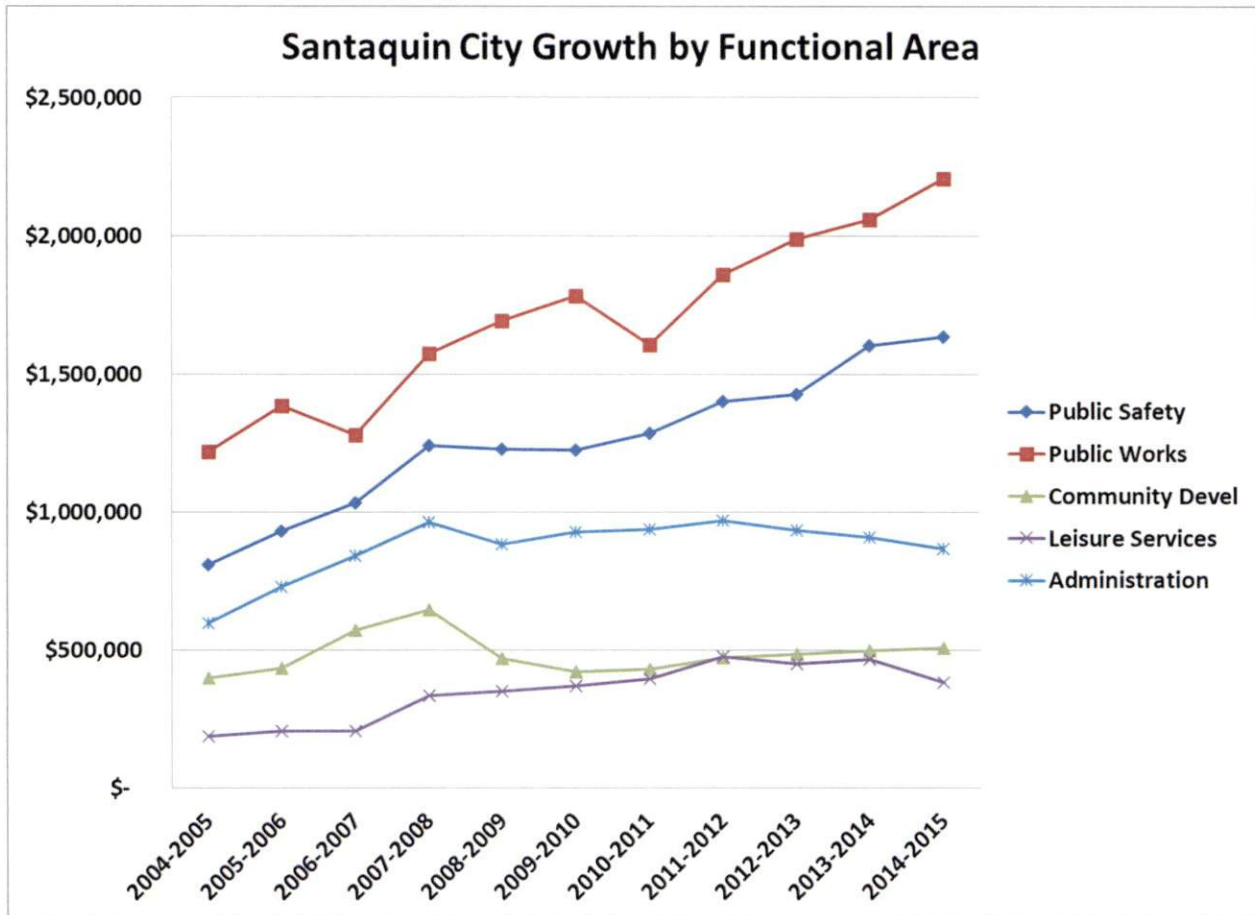


The year over year comparison of each functional area is illustrated below:



SANTAQUIN CITY 2014-2015 APPROVED BUDGET

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



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

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

Santaquin City
2014-2015 Summary Budget

Account Number	Description	Actuals (2012-2013)	Revised Budget (2013-2014)	Actual Thru 3/31/2013 (2013-2014) 75% of Yr.	Projected Budget (2014-2015)	%Chg.	\$ Chg.
GENERAL FUND							
REVENUES:							
	TOTAL TAXES	\$ 1,823,178	\$ 2,136,288	\$1,860,096	\$ 2,214,500	3.8%	\$ 78,212
	TOTAL LICENSES AND PERMITS	\$ 181,308	\$ 320,000	\$281,109	\$ 360,400	16.0%	\$ 40,400
	TOTAL INTERGOVERNMENTAL REVENUE	\$ 382,775	\$ 373,379	\$288,182	\$ 369,604	-1.0%	\$ (3,775)
	TOTAL CHARGES FOR SERVICES	\$ 727,196	\$ 741,948	\$466,515	\$ 616,262	-20.3%	\$ (125,686)
	TOTAL FINES AND FORFEITURES	\$ 165,721	\$ 191,000	\$121,515	\$ 181,000	-5.2%	\$ (10,000)
	TOTAL MISCELLANEOUS REVENUE	\$ 17,167	\$ 52,050	\$17,890	\$ 43,250	-19.0%	\$ (8,800)
	TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 1,456,397	\$ 1,116,308	\$524,152	\$ 893,165	-27.3%	\$ (223,143)
	TOTAL FUND REVENUE	\$ 4,764,662	\$ 4,941,973	\$3,564,096	\$ 4,684,181	-5.9%	\$ (257,792)
EXPENDITURES:							
	TOTAL LEGISLATIVE	\$ 49,554	\$ 55,887	\$39,863	\$ 59,011	5.6%	\$ 3,124
	TOTAL COURT	\$ 263,203	\$ 211,657	\$181,193	\$ 238,867	12.9%	\$ 27,210
	TOTAL ADMINISTRATION	\$ 514,648	\$ 534,261	\$453,165	\$ 471,962	-11.7%	\$ (62,299)
	TOTAL ENGINEERING DEPT	\$ 74,271	\$ 60,000	\$62,125	\$ 165,329	175.5%	\$ 105,329
	TOTAL GENERAL GOVERNMENT BUILDINGS	\$ 108,266	\$ 107,620	\$86,876	\$ 96,711	-10.1%	\$ (10,909)
	TOTAL EMERGENCY MEDICAL TECHNICIANS	\$ 158,585	\$ -	\$0	\$ -		<i>Moved to Fire Dept Fund</i>
	TOTAL POLICE	\$ 1,156,029	\$ 1,262,354	\$920,189	\$ 1,274,753	1.0%	\$ 12,399
	TOTAL FIRE PROTECTION	\$ 113,543	\$ -	\$0	\$ -		<i>Moved to Fire Dept Fund</i>
	TOTAL PARKS	\$ 134,655	\$ 118,536	\$85,068	\$ 136,154	14.9%	\$ 17,618
	TOTAL EMERGENCY MANAGEMENT SERVICES	\$ 108	\$ -	\$0	\$ -	0.0%	\$ -
	TOTAL CEMETERY	\$ 72,037	\$ 80,696	\$45,848	\$ 88,531	9.7%	\$ 7,835
	TOTAL PLANNING & ZONNING	\$ 207,475	\$ 240,699	\$154,579	\$ 159,306	-33.8%	\$ (81,393)
	TOTAL TRANSFERS	\$ 576,547	\$ 1,469,380	\$712,290	\$ 1,277,818	-27.3%	\$ (191,562)
	TOTAL FUND EXPENDITURES	\$ 4,408,098	\$ 4,941,973	\$3,563,111	\$ 4,684,181	-5.9%	\$ (257,792)
	NET REVENUE OVER EXPENDITURES	\$ 356,564	\$ -	\$985	\$ (0)		\$ (0)
CAPITAL PROJECTS FUND							
REVENUES:							
	TOTAL MISCELLANEOUS REVENUE	\$ -	\$ -	\$0	\$ -	0.0%	\$ -
	TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 8,441	\$ 117,556	\$88,167	\$ 12,500	-803.2%	\$ (105,056)
	TOTAL FUND REVENUES	\$ 8,441	\$ 117,556	\$88,167	\$ 12,500	-803.2%	\$ (105,056)
EXPENDITURES:							
	TOTAL EXPENDITURES	\$ 83,159	\$ 117,556	\$109,153	\$ 12,500	-803.2%	\$ (105,056)
	TOTAL FUND EXPENDITURES	\$ 83,159	\$ 117,556	\$109,153	\$ 12,500	-803.2%	\$ (105,056)
	NET REVENUE OVER EXPENDITURES	\$ (74,718)	\$ -	-\$20,986	\$ -	0.0%	\$ -

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

Santaquin City
2014-2015 Summary Budget

Account Number Description	Actuals (2012-2013)	Revised Budget (2013-2014)	Actual Thru 3/31/2013 (2013-2014) 75% of Yr.	Projected Budget (2014-2015)	%Chg.	\$ Chg.
CAPITAL VEHICLE AND EQUIPMENT						
REVENUES:						
TOTAL MISCELLANEOUS REVENUE					0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 481,242	\$ 199,000	\$100,500	\$ 278,460	39.9%	\$ 79,460
TOTAL FUND REVENUE	\$ 481,242	\$ 199,000	\$100,500	\$ 278,460	39.9%	\$ 79,460
EXPENDITURES:						
TOTAL FUND EXPENDITURES	\$ 482,183	\$ 199,000	\$120,050	\$ 278,460	39.9%	\$ 79,460
TOTAL FUND EXPENDITURES	\$ 482,183	\$ 199,000	\$120,050	\$ 278,460	39.9%	\$ 79,460
NET REVENUE OVER EXPENDITURES	\$ (941)	\$ -	-\$19,550	\$ (0)	0.0%	\$ (0)
COMPUTER TECHNOLOGY CAPITAL FUND						
REVENUES:						
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 180,000	\$ 118,000	\$86,333	\$ 139,500	18.2%	\$ 21,500
TOTAL FUND REVENUE	\$ 180,000	\$ 118,000	\$86,333	\$ 139,500	18.2%	\$ 21,500
EXPENDITURES:						
TOTAL FUND EXPENDITURES	\$ 164,793	\$ 118,000	\$93,998	\$ 139,500	18.2%	\$ 21,500
TOTAL FUND EXPENDITURES	\$ 164,793	\$ 118,000	\$93,998	\$ 139,500	18.2%	\$ 21,500
NET REVENUE OVER EXPENDITURES	\$ 15,207	\$ -	-\$7,665	\$ (0)	0.0%	\$ (0)
WATER FUND - ENTERPRISE FUND						
REVENUES:						
TOTAL ENTERPRISE REVENUE	\$ 933,037	\$ 963,960	\$730,491	\$ 1,011,829	5.0%	\$ 47,869
TOTAL MISCELLANEOUS REVENUE	\$ 14,436	\$ 14,700	\$15,477	\$ 20,700	40.8%	\$ 6,000
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ -	\$0	\$ -	#DIV/0!	\$ -
TOTAL FUND REVENUE	\$ 947,473	\$ 978,660	\$745,967	\$ 1,032,529	5.5%	\$ 53,869
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 1,228,317	\$ 978,660	\$749,696	\$ 1,032,529	5.5%	\$ 53,869
TOTAL FUND EXPENDITURES	\$ 1,228,317	\$ 978,660	\$749,696	\$ 1,032,529	5.5%	\$ 53,869
NET REVENUE OVER EXPENDITURES	\$ (280,843)	\$ -	-\$3,728	\$ (0)	0.0%	\$ (0)

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

Santaquin City
2014-2015 Summary Budget

Account Number Description	Actuals (2012-2013)	Revised Budget (2013-2014)	Actual Thru 3/31/2013 (2013-2014) 75% of Yr.	Projected Budget (2014-2015)	%Chg.	\$ Chg.
SEWER FUND						
REVENUES:						
TOTAL ENTERPRISE REVENUE	\$ 1,280,451	\$ 1,282,132	\$978,741	\$ 1,354,430	5.6%	\$ 72,298
TOTAL MISCELLANEOUS REVENUE	\$ 10,160	\$ 12,100	\$8,895	\$ 12,100	0.0%	\$ -
CONTRIBUTIONS AND TRANSFERS						
52-38-910 TRANSFER FROM SEWER IMPACT FEE FUN	\$ 74,000	\$ 148,000	\$111,000	\$ 168,000	13.5%	\$ 20,000
52-39-110 CONTRIBUTIONS FROM SURPLUS		\$ -	\$0		#DIV/0!	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 74,000	\$ 148,000	\$111,000	\$ 168,000	13.5%	\$ 20,000
TOTAL FUND REVENUE	\$ 1,364,611	\$ 1,442,232	\$1,098,636	\$ 1,534,530	6.4%	\$ 92,298
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 1,528,011	\$ 1,442,233	\$543,941	\$ 1,534,530	6.4%	\$ 92,297
TOTAL FUND EXPENDITURES	\$ 1,528,011	\$ 1,442,233	\$543,941	\$ 1,534,530	6.4%	\$ 92,297
NET REVENUE OVER EXPENDITURES	\$ (163,400)	\$ (1)	\$554,695	\$ 0	-129.8%	\$ 1
PRESSURIZED IRRIGATION						
REVENUES:						
TOTAL ENTERPRISE REVENUE	\$ 636,162	\$ 636,621	\$501,391	\$ 682,356	7.2%	\$ 45,735
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ -	\$0	\$ -	#DIV/0!	\$ -
TOTAL FUND REVENUE	\$ 636,162	\$ 636,621	\$501,391	\$ 682,356	7.2%	\$ 45,735
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 637,497	\$ 636,622	\$501,319	\$ 682,356	7.2%	\$ 45,734
TOTAL FUND EXPENDITURES	\$ 637,497	\$ 636,622	\$501,319	\$ 682,356	7.2%	\$ 45,734
NET REVENUE OVER EXPENDITURES	\$ (1,335)	\$ (1)	\$72	\$ (0)	0.0%	\$ 1
CULINARY WATER IMPACT FEES						
REVENUES:						
TOTAL MISCELLANEOUS REVENUE	\$ 496,157	\$ 534,058	\$457,025	\$ 45,920	-112.8%	\$ (488,138)
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ -	\$ -	\$0	\$ -	#DIV/0!	\$ -
TOTAL FUND REVENUE	\$ 496,157	\$ 534,058	\$457,025	\$ 45,920	-112.8%	\$ (488,138)
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 1,318,930	\$ 432,657	\$274,660	\$ 45,920	-89.4%	\$ (386,737)
TOTAL FUND EXPENDITURES	\$ 1,318,930	\$ 432,657	\$274,660	\$ 45,920	-89.4%	\$ (386,737)
NET REVENUE OVER EXPENDITURES	\$ (822,773)	\$ 101,401	\$182,364	\$ -	-100.0%	\$ (101,401)

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

Santaquin City
2014-2015 Summary Budget

Account Number Description	Actuals (2012-2013)	Revised Budget (2013-2014)	Actual Thru 3/31/2013 (2013-2014) 75% of Yr.	Projected Budget (2014-2015)	%Chg.	\$ Chg.
SEWER IMPACT FEES						
REVENUES:						
TOTAL MISCELLANEOUS REVENUE	\$ 1,142,705	\$ 3,640,000	\$5,348,910	\$ 280,000	-92.3%	\$ (3,360,000)
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 90	\$ 20,000	\$0	\$ -	-100.0%	\$ (20,000)
TOTAL FUND REVENUE	\$ 1,142,795	\$ 3,660,000	\$5,348,910	\$ 280,000	-92.3%	\$ (3,380,000)
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 426,864	\$ 3,660,000	\$5,249,383	\$ 280,000	-92.3%	\$ (3,380,000)
TOTAL FUND EXPENDITURES	\$ 426,864	\$ 3,660,000	\$5,249,383	\$ 280,000	-92.3%	\$ (3,380,000)
NET REVENUE OVER EXPENDITURES	\$ 715,932	\$ -	\$99,526	\$ -	0.0%	\$ -
PARK IMPACT FEES						
REVENUES:						
TOTAL MISCELLANEOUS REVENUE	\$ 103,105	\$ 262,500	\$205,508	\$ 175,000	-53.8%	\$ (87,500)
TOTAL FUND REVENUE	\$ 103,105	\$ 262,500	\$205,508	\$ 175,000	-53.8%	\$ (87,500)
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 293,291	\$ 262,500	\$137,669	\$ 175,000	-53.8%	\$ (87,500)
TOTAL FUND EXPENDITURES	\$ 293,291	\$ 262,500	\$137,669	\$ 175,000	-53.8%	\$ (87,500)
NET REVENUE OVER EXPENDITURES	\$ (190,186)	\$ -	\$67,839	\$ -	#DIV/0!	\$ -
PUBLIC SAFETY IMPACT FEES						
REVENUES:						
TOTAL MISCELLANEOUS REVENUE	\$ 171,799	\$ 159,044	\$142,954	\$ 159,818	0.5%	\$ 774
TOTAL FUND REVENUE	\$ 171,799	\$ 159,044	\$142,954	\$ 159,818	0.5%	\$ 774
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 171,665	\$ 159,044	\$161,044	\$ 159,818	0.5%	\$ 774
TOTAL FUND EXPENDITURES	\$ 171,665	\$ 159,044	\$161,044	\$ 159,818	0.5%	\$ 774
NET REVENUE OVER EXPENDITURES	\$ 135	\$ -	-\$18,089	\$ -	0.0%	\$ -

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

Santaquin City
2014-2015 Summary Budget

Account Number Description	Actuals (2012-2013)	Revised Budget (2013-2014)	Actual Thru 3/31/2013 (2013-2014) 75% of Yr.	Projected Budget (2014-2015)	%Chg.	\$ Chg.
TRANSPORTATION IMPACT FEES						
REVENUES:						
TOTAL MISCELLANEOUS REVENUE	\$ -	\$ 40,000	\$0	\$ 131,250	100.0%	\$ 91,250
TOTAL FUND REVENUE	\$ -	\$ 40,000	\$0	\$ 131,250	228.1%	\$ 91,250
EXPENDITURES:						
TOTAL EXPENDITURES	\$ -	\$ 40,000	\$12,287	\$ 131,250	100.0%	\$ 91,250
TOTAL FUND EXPENDITURES	\$ -	\$ 40,000	\$12,287	\$ 131,250	100.0%	\$ 91,250
NET REVENUE OVER EXPENDITURES	\$ -	\$ -	-\$12,287	\$ -	0.0%	\$ -
REVENUES:						
TOTAL MISCELLANEOUS REVENUE		\$ -	\$0	\$ -	#DIV/0!	\$ -
EXPENDITURES:						
TOTAL EXPENDITURES		\$ -	\$0	\$ -	#DIV/0!	\$ -
PRESSURIZED IRRIGATION WATER IMPACT FEES - NEW						
REVENUES:						
TOTAL MISCELLANEOUS REVENUE	\$ -	\$ 84,700	\$3,388	\$ 452,009	#DIV/0!	\$ 367,309
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ -	\$ -	\$0	\$ -	#DIV/0!	\$ -
TOTAL FUND REVENUE	\$ -	\$ 84,700	\$3,388	\$ 452,009	#DIV/0!	\$ 367,309
EXPENDITURES:						
TOTAL EXPENDITURES	\$ -	\$ 84,700	\$0	\$ 452,009	#DIV/0!	\$ 367,309
TOTAL FUND EXPENDITURES	\$ -	\$ 84,700	\$0	\$ 452,009	#DIV/0!	\$ 367,309
NET REVENUE OVER EXPENDITURES	\$ -	\$ -	\$3,388	\$ -	-100.0%	\$ -
RECREATION - SPECIAL REV FUND						
REVENUES:						
TOTAL INTERGOVERNMENTAL REVENUE	\$ 30,494	\$ 27,842	\$31,590	\$ 36,500	31.1%	\$ 8,658
TOTAL CHARGES FOR SERVICES	\$ 110,342	\$ 107,050	\$87,463	\$ 103,550	-3.3%	\$ (3,500)
MISCELLANEOUS REVENUE						
61-38-100 INTEREST EARNED					#DIV/0!	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS					#DIV/0!	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 94,000	\$ 82,246	\$43,833	\$ 20,000	-75.7%	\$ (62,246)
TOTAL FUND REVENUE	\$ 234,836	\$ 217,138	\$162,886	\$ 160,050	-26.3%	\$ (57,088)
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 240,112	\$ 217,138	\$135,166	\$ 160,050	-26.3%	\$ (57,088)
TOTAL FUND EXPENDITURES	\$ 240,112	\$ 217,138	\$135,166	\$ 160,050	-26.3%	\$ (57,088)
NET REVENUE OVER EXPENDITURES	\$ (5,276)	\$ -	\$27,720	\$ (0)	0.0%	\$ (0)

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

Santaquin City
2014-2015 Summary Budget

Account Number Description	Actuals (2012-2013)	Revised Budget (2013-2014)	Actual Thru 3/31/2013 (2013-2014) 75% of Yr.	Projected Budget (2014-2015)	%Chg.	\$ Chg.
SANTAQUIN DAYS ENTERPRISE FUND						
REVENUES:						
TOTAL CHARGES FOR SERVICES	\$ 30,367	\$ 27,000	\$26,258	\$ 27,000	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE	\$ 17,891	\$ 21,000	\$10,625	\$ 21,000	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ -	\$ 17,000	\$5,250	\$ -	100.0%	\$ (17,000)
TOTAL FUND REVENUE	\$ 48,259	\$ 65,000	\$42,133	\$ 48,000	-26.2%	\$ (17,000)
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 47,622	\$ 65,000	\$55,550	\$ 48,000	-26.2%	\$ (17,000)
TOTAL FUND EXPENDITURES	\$ 47,622	\$ 65,000	\$55,550	\$ 48,000	-26.2%	\$ (17,000)
NET REVENUE OVER EXPENDITURES	\$ 637	\$ -	-\$13,416	\$ -	0.0%	\$ -
CHIEFTAIN MUSEUM						
REVENUES:						
TOTAL INTERGOVERNMENTAL REVENUE		\$ -	\$0	\$ -	#DIV/0!	\$ -
MISCELLANEOUS REVENUE						
63-38-100					#DIV/0!	\$ -
TOTAL MISCELLANEOUS REVENUE					#DIV/0!	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 4,000	\$ 4,730	\$3,548	\$ 4,200	-11.2%	\$ (530)
TOTAL FUND REVENUE	\$ 4,000	\$ 4,730	\$3,548	\$ 4,200	-11.2%	\$ (530)
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 2,585	\$ 4,731	\$3,434	\$ 4,200	-11.2%	\$ (531)
TOTAL FUND EXPENDITURES	\$ 2,585	\$ 4,731	\$3,434	\$ 4,200	-11.2%	\$ (531)
NET REVENUE OVER EXPENDITURES	\$ 1,415	\$ (1)	\$113	\$ 0	-149.1%	\$ 1
REVENUES:						
TOTAL INTERGOVERNMENTAL REVENUE		\$ -	\$0	\$ -	#DIV/0!	\$ -
EXPENDITURES:						
TOTAL EXPENDITURES		\$ -	\$0	\$ -	#DIV/0!	\$ -
LIBRARY FUND						
REVENUES:						
TOTAL TAXES	\$ 38,920	\$ 54,717	\$50,322	\$ 57,000	5.4%	\$ 2,283
TOTAL MISCELLANEOUS REVENUE	\$ 25,825	\$ 14,000	\$5,101	\$ 14,500	3.6%	\$ 500
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 75,000	\$ 71,783	\$53,837	\$ 62,200	-11.4%	\$ (9,583)
TOTAL FUND REVENUE	\$ 139,745	\$ 140,500	\$109,260	\$ 133,700	-4.8%	\$ (6,800)
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 127,642	\$ 140,500	\$94,130	\$ 133,700	-4.8%	\$ (6,800)
TOTAL FUND EXPENDITURES	\$ 127,642	\$ 140,500	\$94,130	\$ 133,700	-4.8%	\$ (6,800)
NET REVENUE OVER EXPENDITURES	\$ 12,103	\$ -	\$15,130	\$ (0)	#DIV/0!	\$ (0)

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

Santaquin City
2014-2015 Summary Budget

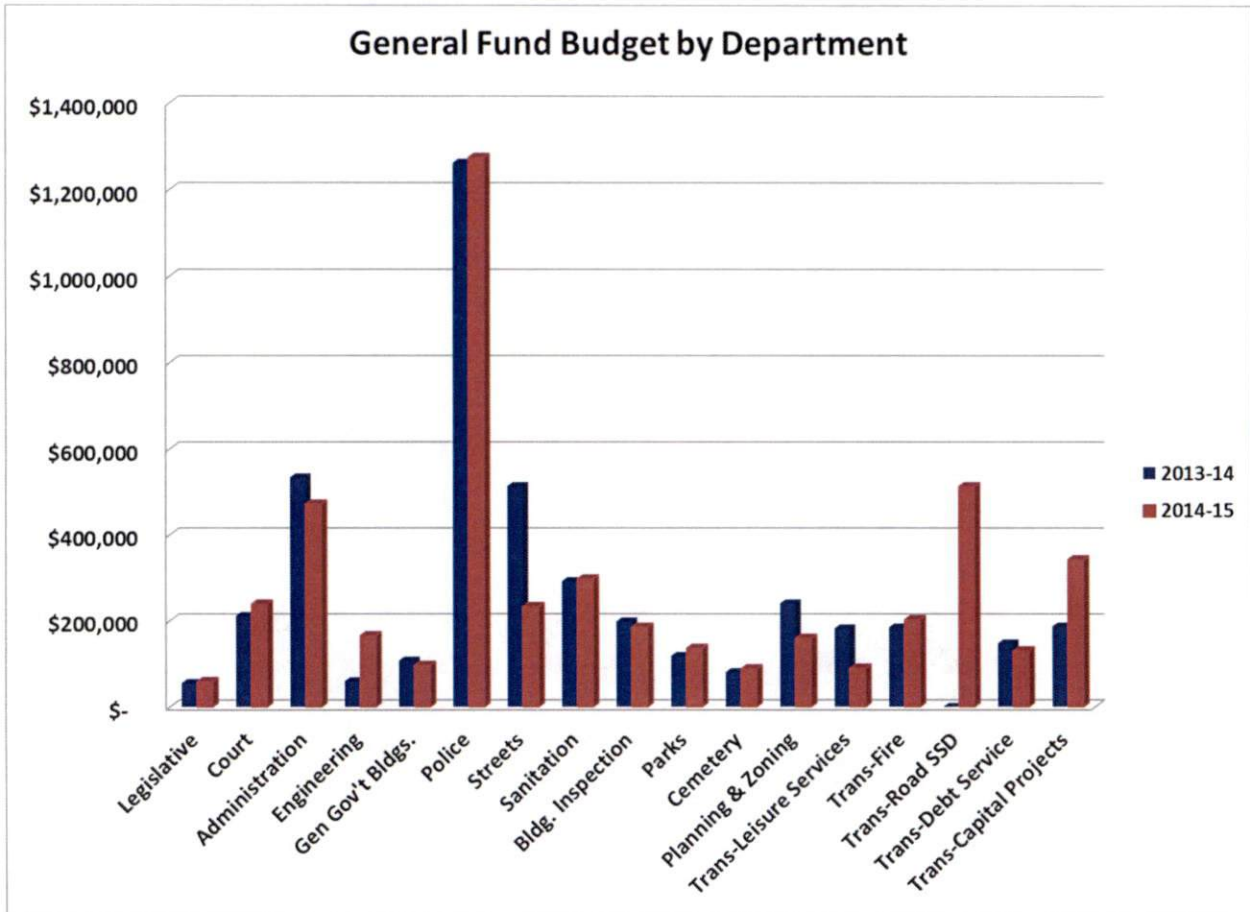
Account Number Description	Actuals (2012-2013)	Revised Budget (2013-2014)	Actual Thru 3/31/2013 (2013-2014) 75% of Yr.	Projected Budget (2014-2015)	%Chg.	\$ Chg.
SENIOR CITIZENS FUND						
REVENUES:						
TOTAL CHARGES FOR SERVICES	\$ 15,346	\$ 12,650	\$11,677	\$ 13,150	4.0%	\$ 500
TOTAL MISCELLANEOUS REVENUE	\$ 286	\$ 500	\$60	\$ 500	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 23,000	\$ 24,880	\$18,660	\$ 23,400	-5.9%	\$ (1,480)
TOTAL FUND REVENUE	\$ 38,632	\$ 38,030	\$30,397	\$ 37,050	-2.6%	\$ (980)
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 33,700	\$ 38,032	\$29,729	\$ 37,050	-2.6%	\$ (982)
TOTAL FUND EXPENDITURES	\$ 33,700	\$ 38,032	\$29,729	\$ 37,050	-2.6%	\$ (982)
NET REVENUE OVER EXPENDITURES	\$ 4,932	\$ (2)	\$668	\$ 0	-124.9%	\$ 2
FIRE DEPARTMENT FUND (NEW)						
REVENUES:						
TOTAL INTERGOVERNMENTAL REVENUE	\$ 27,558	\$ 36,000	\$ 2,838	\$ 26,810	-25.5%	\$ (9,190)
TOTAL CHARGES FOR SERVICES	\$ 119,268	\$ 139,289	\$ 156,398	\$ 134,046	-4.3%	\$ (5,243)
TOTAL MISCELLANEOUS REVENUE	\$ -	\$ -	\$ 415	\$ 500	#DIV/0!	\$ 500
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ -	\$ 343,703	\$ 257,890	\$ 202,500	-76.3%	\$ (141,203)
TOTAL FUND REVENUE	\$ 146,826	\$ 518,992	\$ 417,541	\$ 363,856	-45.1%	\$ (155,136)
EXPENDITURES:						
TOTAL EMERGENCY MEDICAL TECHNICIANS	\$ 158,585	\$ -	\$ 0	\$ -	0.0%	\$ -
TOTAL FIRE PROTECTION	\$ 113,543	\$ 518,992	\$ 395,057	\$ 363,856	-95.5%	\$ (155,136)
TOTAL FUND EXPENDITURES	\$ 272,128	\$ 518,992	\$ 395,057	\$ 363,856	-45.1%	\$ (155,136)
NET REVENUE OVER EXPENDITURES	\$ (125,302)	\$ -	\$ 22,484	\$ (0)	0.0%	\$ (0)

General Fund

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

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

The following chart outlines the changes by department from the 2013-2014 budget year to the 2014-2015 budget year. Note: For continuity purposes, Fire and EMS have remained in the General Fund Chart to illustrate a year over year comparison.



The table on the following page is a total comprehensive budget by department over the past 7 years.

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

Santaquin City
2014-2015 General Fund by Department over 7-Years

Account Number	Description	Actuals (2008-2009)	Actuals (2009-2010)	Actuals (2010-2011)	Actuals (2011-2012)	Actuals (2012-2013)	Revised Budget (2013-2014)	Projected Budget (2014-2015)
GENERAL FUND								
	TOTAL LEGISLATIVE	\$ 47,396	\$ 50,271	\$ 45,740	\$ 80,085	\$ 49,554	\$ 55,887	\$ 59,011
	TOTAL COURT	\$ 234,534	\$ 225,403	\$ 243,802	\$ 286,548	\$ 263,203	\$ 211,657	\$ 238,867
	TOTAL ADMINISTRATION	\$ 511,304	\$ 596,125	\$ 583,117	\$ 506,757	\$ 514,648	\$ 534,261	\$ 471,962
	TOTAL ENGINEERING DEPT	\$ 100,714	\$ 90,240	\$ 42,886	\$ 73,720	\$ 74,271	\$ 60,000	\$ 165,329
	TOTAL GENERAL GOVERNMENT BUILDINGS	\$ 90,657	\$ 57,818	\$ 66,118	\$ 96,235	\$ 108,266	\$ 107,620	\$ 96,711
	TOTAL EMERGENCY MEDICAL TECHNICIANS	\$ 133,929	\$ 136,518	\$ 171,888	\$ 143,388	\$ 158,585	\$ -	\$ -
	TOTAL POLICE	\$ 1,005,243	\$ 1,005,775	\$ 1,040,398	\$ 1,179,218	\$ 1,156,029	\$ 1,262,354	\$ 1,274,753
	TOTAL FIRE PROTECTION	\$ 89,969	\$ 83,870	\$ 74,178	\$ 80,670	\$ 113,543	\$ -	\$ -
	TOTAL STREETS	\$ 341,991	\$ 437,705	\$ 406,471	\$ 461,838	\$ 490,799	\$ 309,936	\$ 233,124
	TOTAL SANITATION	\$ 375,935	\$ 374,758	\$ 398,461	\$ 360,358	\$ 285,612	\$ 292,300	\$ 297,400
	TOTAL BUILDING INSPECTION	\$ 245,690	\$ 205,742	\$ 218,975	\$ 204,283	\$ 202,767	\$ 198,647	\$ 185,214
	TOTAL PARKS	\$ 62,982	\$ 78,215	\$ 78,324	\$ 107,825	\$ 134,655	\$ 118,536	\$ 136,154
	TOTAL EMERGENCY MANAGEMENT SERVICES	\$ 733	\$ 766	\$ 855	\$ 42	\$ 108	\$ -	\$ -
	TOTAL CEMETERY	\$ 57,819	\$ 53,806	\$ 52,345	\$ 73,444	\$ 72,037	\$ 80,696	\$ 88,531
	TOTAL PLANNING & ZONNING	\$ 124,748	\$ 125,747	\$ 168,408	\$ 193,728	\$ 207,475	\$ 240,699	\$ 159,306
	TOTAL TRANSFERS	\$ 409,003	\$ 831,008	\$ 637,691	\$ 747,637	\$ 576,547	\$ 1,469,380	\$ 1,277,818
	TOTAL FUND EXPENDITURES	\$ 3,832,647	\$ 4,353,767	\$ 4,229,658	\$ 4,596,069	\$ 4,408,098	\$ 4,941,973	\$ 4,684,181
	NET REVENUE OVER EXPENDITURES	\$ 1	\$ 9,768	\$ 321,975	\$ 250,855	\$ 356,564	\$ -	\$ (0)

Functional Areas – Departmental Review

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

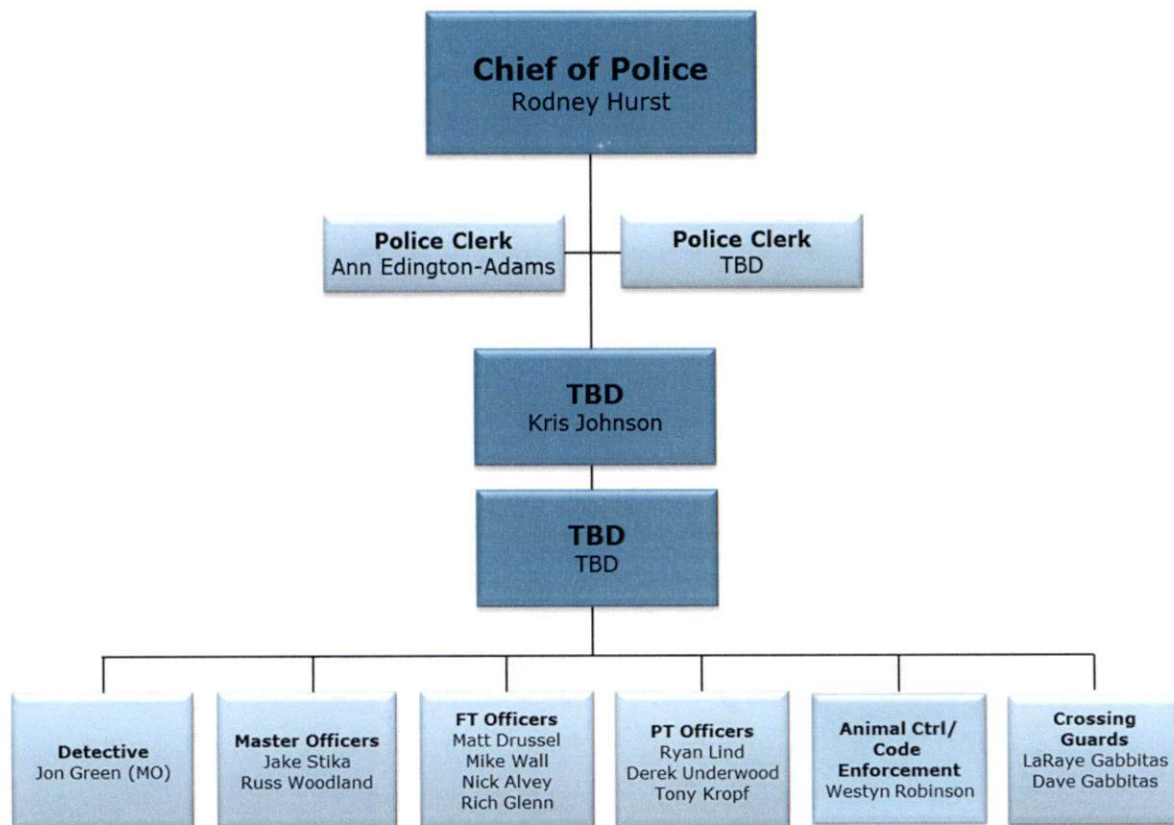
Public Safety

On June 18, 2014, Rodney Hurst will be sworn in as the city’s Chief of Police and will work in partnership with Fire Chief Stephen Olson regarding the administration of all Police, Fire, and EMS operations. At the writing of this document, both the Police Department and Fire Department are in the process of reorganizing their internal structures. For the Police Department, a reorganization of leadership positions and chain of command is under

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

consideration. For the Fire Department, a full consolidation of all Fire and EMS funding and operations is underway. This has resulted in the elimination of the EMS as a department in lieu of a new larger Fire Department.

**Santaquin City Organizational Chart
Police Department**



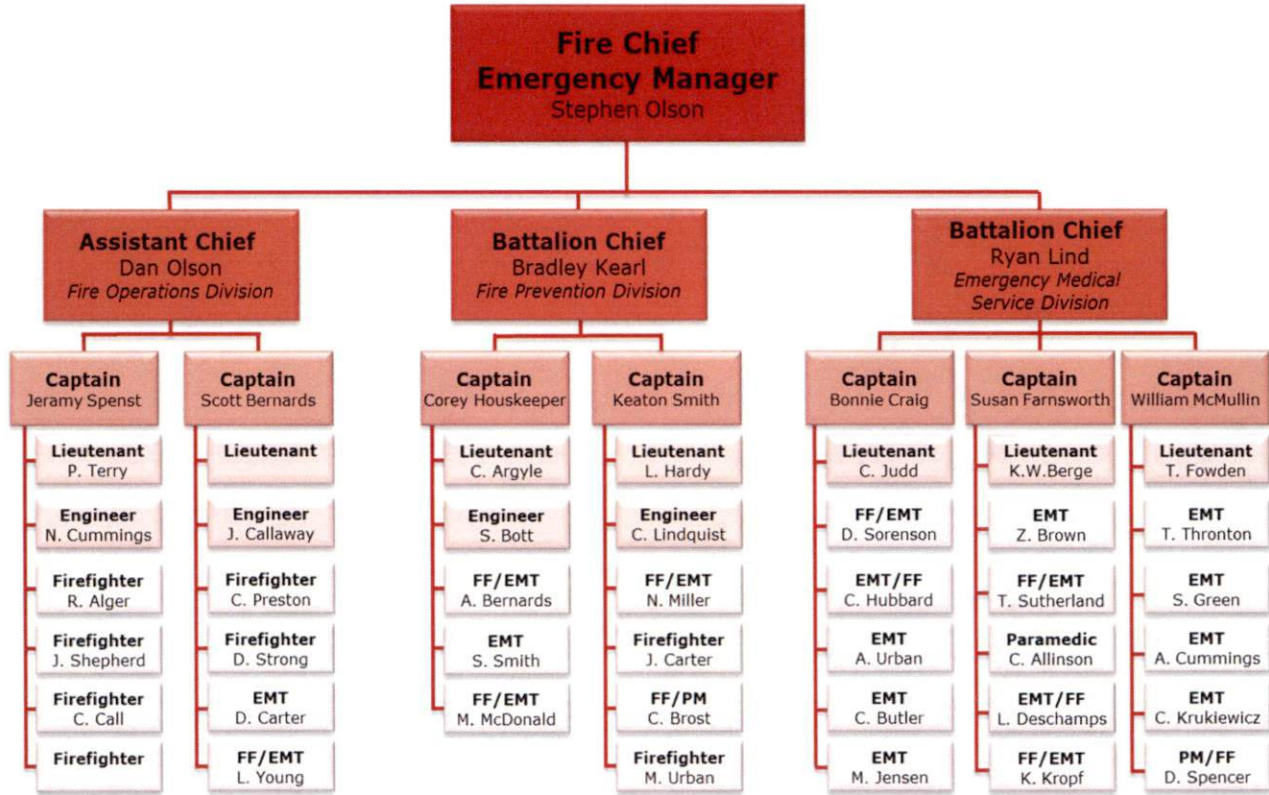
PERSONNEL SUMMARY

PUBLIC SAFETY

	Full-time	Part-time	Seasonal/Temp	Volunteers
Police				
2013	12	3	0	0
2012	12	5	0	0
2011	11	6	0	0

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

**Santaquin City Organizational Chart
Fire Department**

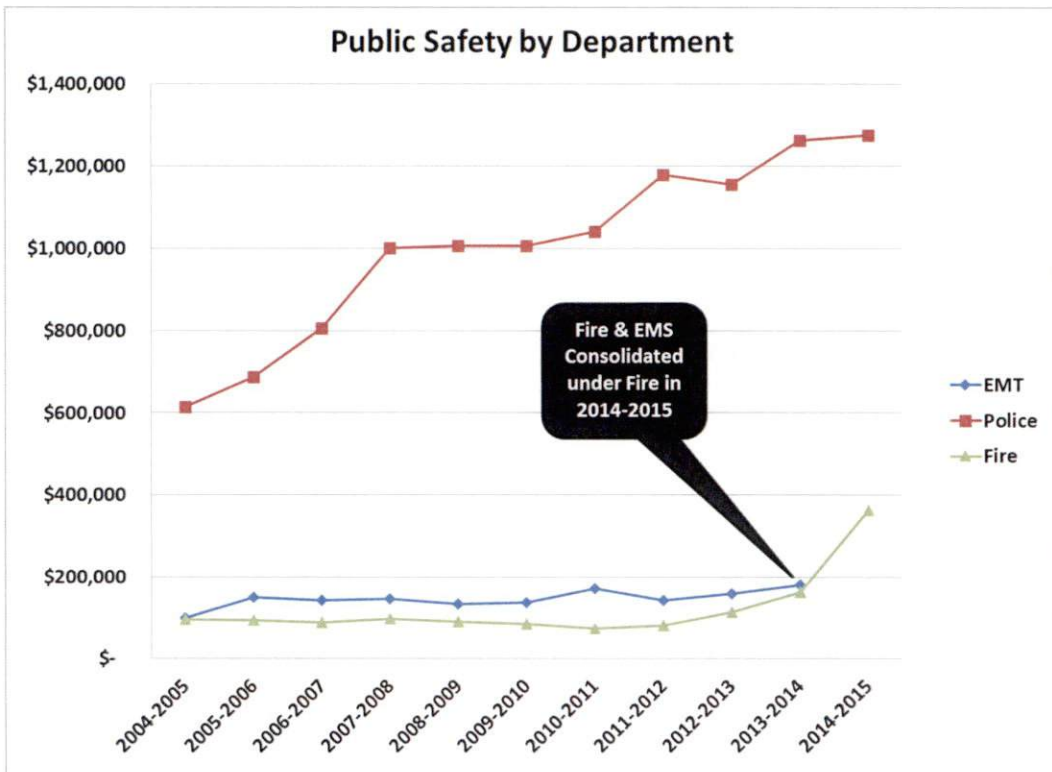
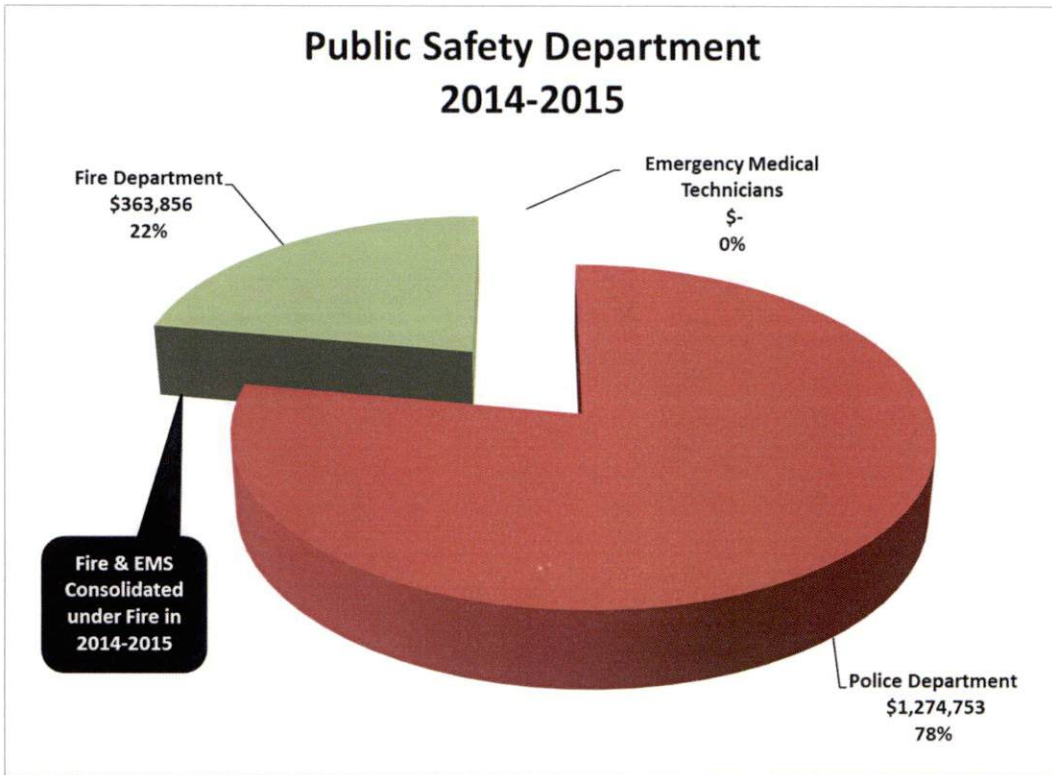


PERSONNEL SUMMARY

PUBLIC SAFETY

	Full-time	Part-time	Seasonal/Temp	Volunteers
Fire/EMS				
2013	0	1	0	61
2012	0	0	0	63
2011	0	0	0	54

SANTAQUIN CITY
2014-2015 APPROVED BUDGET



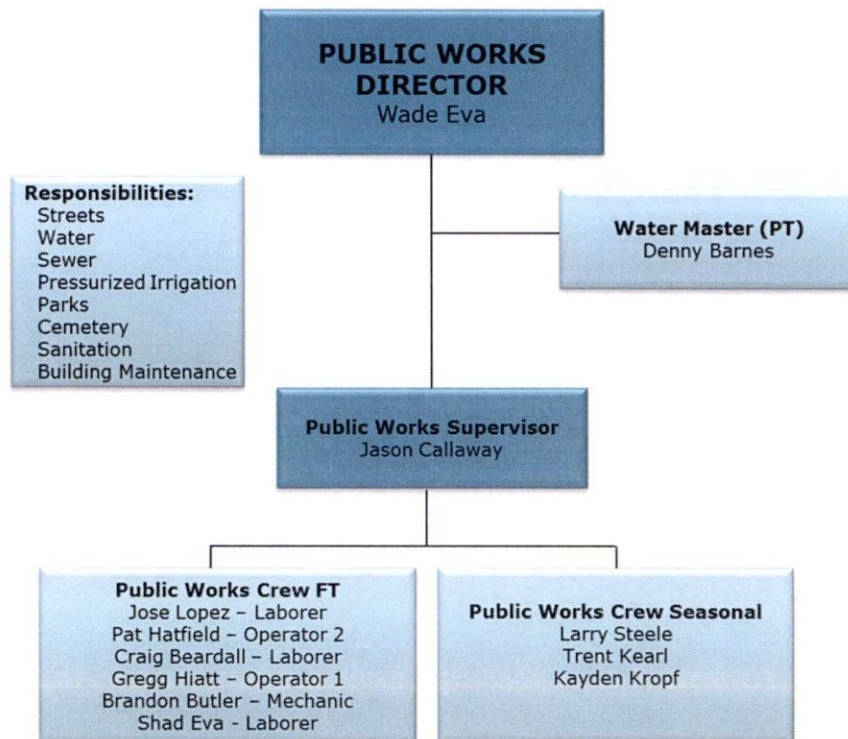
SANTAQUIN CITY
2014-2015 APPROVED BUDGET

Public Works

Wade Eva is the Public Works Director for the city and manages the city's public works crew in support of all Water, Sewer, Pressurized Irrigation, Streets, Parks, Cemetery, and Sanitation issues. With the assistance of a Public Works Foreman, Jason Callaway, Mr. Eva and crew perform all of the duties related to providing essential services to our citizenry. Although the responsibilities are diverse, Mr. Eva has opted to run the crew as a single department. Due to the overall size and complexity of the work administered, Mr. Eva is considering the segregation of park and cemetery maintenance duties in the FY2014-2015 budget year with a new supervisory level position established over that division.

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

**Santaquin City Organizational Chart
Public Works**



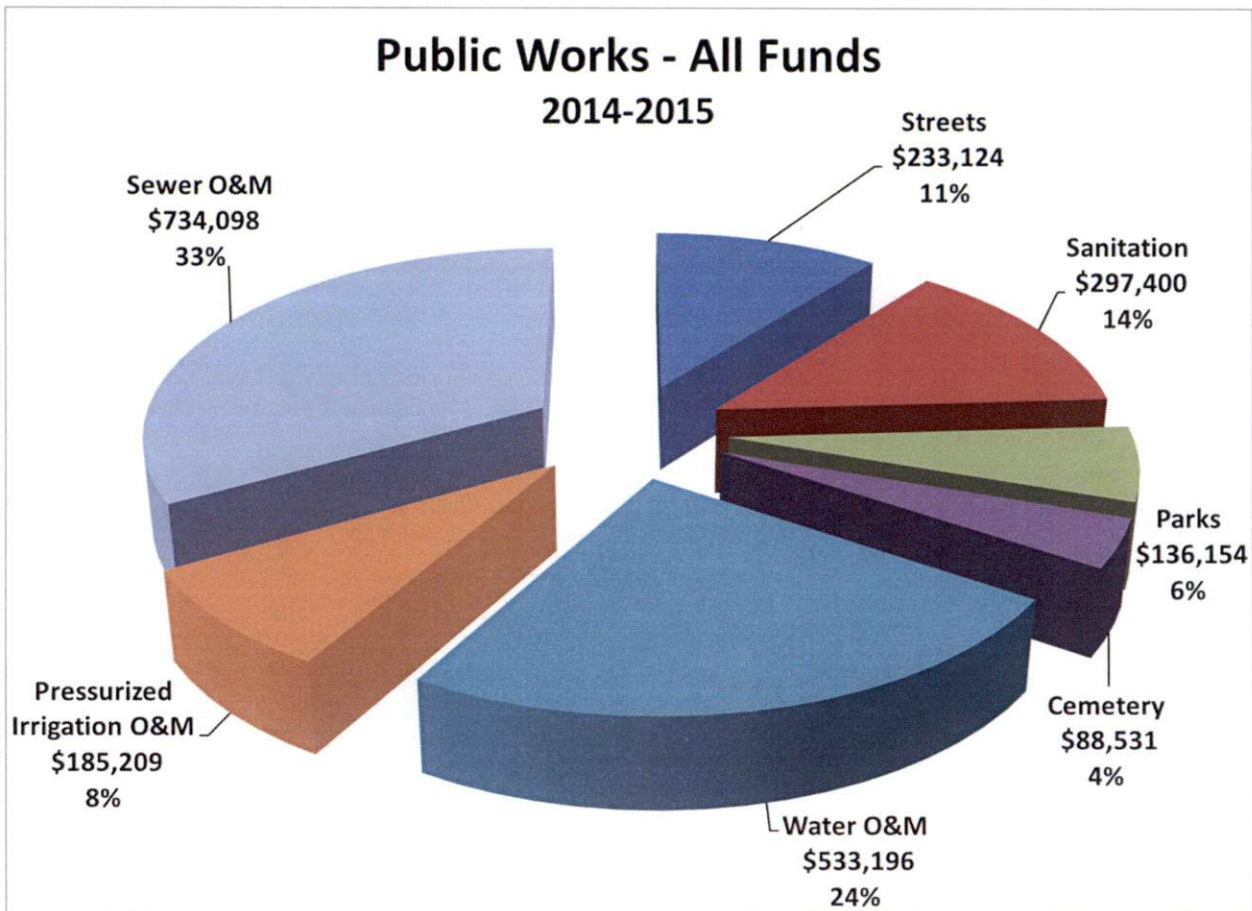
SANTAQUIN CITY
2014-2015 APPROVED BUDGET

PERSONNEL SUMMARY

PUBLIC WORKS

	Full-time	Part-time	Seasonal/Temp
2013	7	1	4
2012	7	1	4
2011	6	3	2

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:

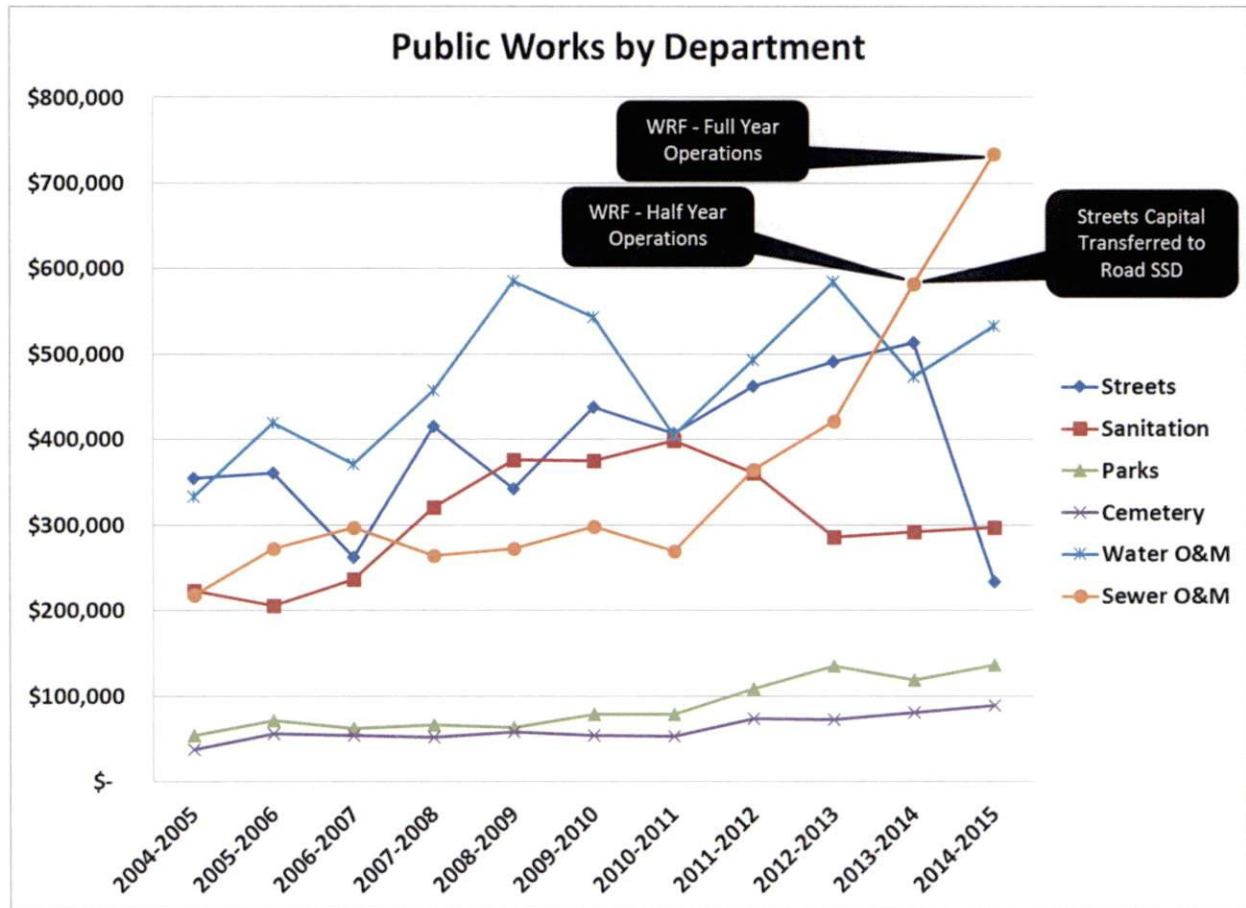


SANTAQUIN CITY

2014-2015 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.

Further compounding the financial/operational complexity in 2014-2015 is a full year's operation and maintenance of the city's new Wastewater Reclamation Facility which came on line in November of 2013.

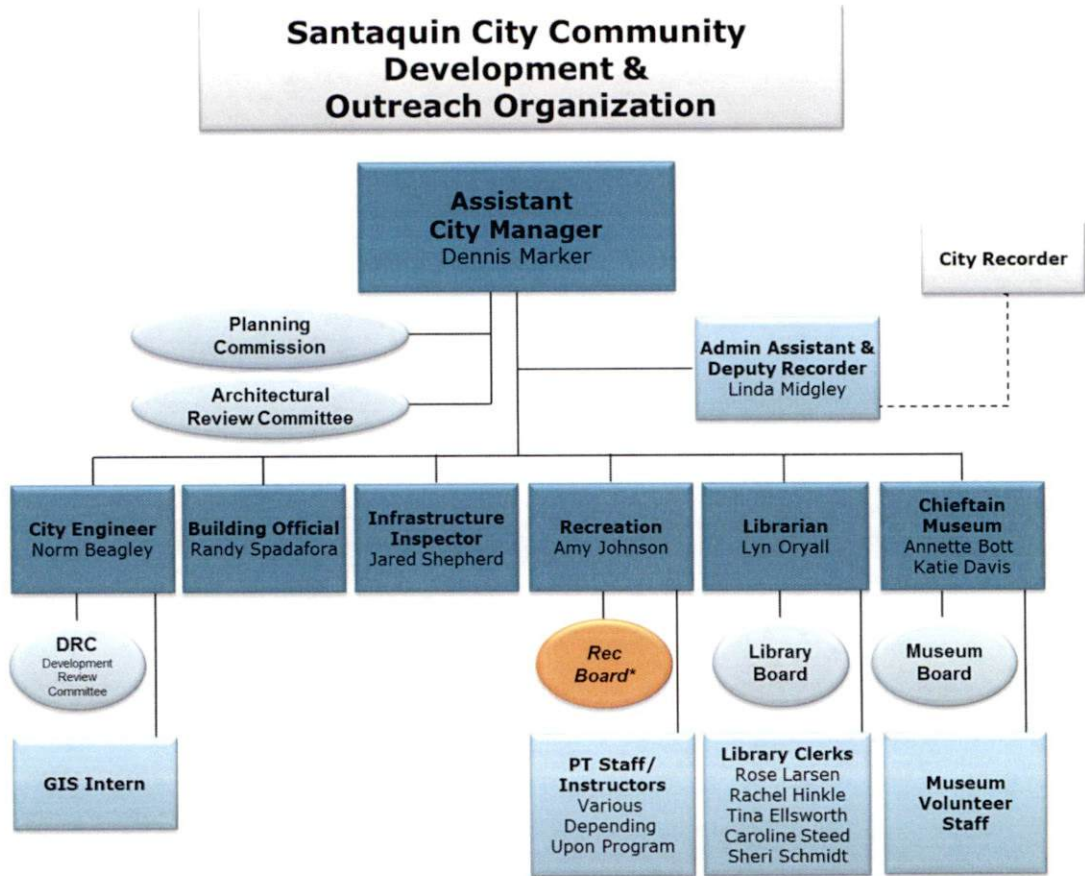


SANTAQUIN CITY
2014-2015 APPROVED BUDGET

Community Development

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

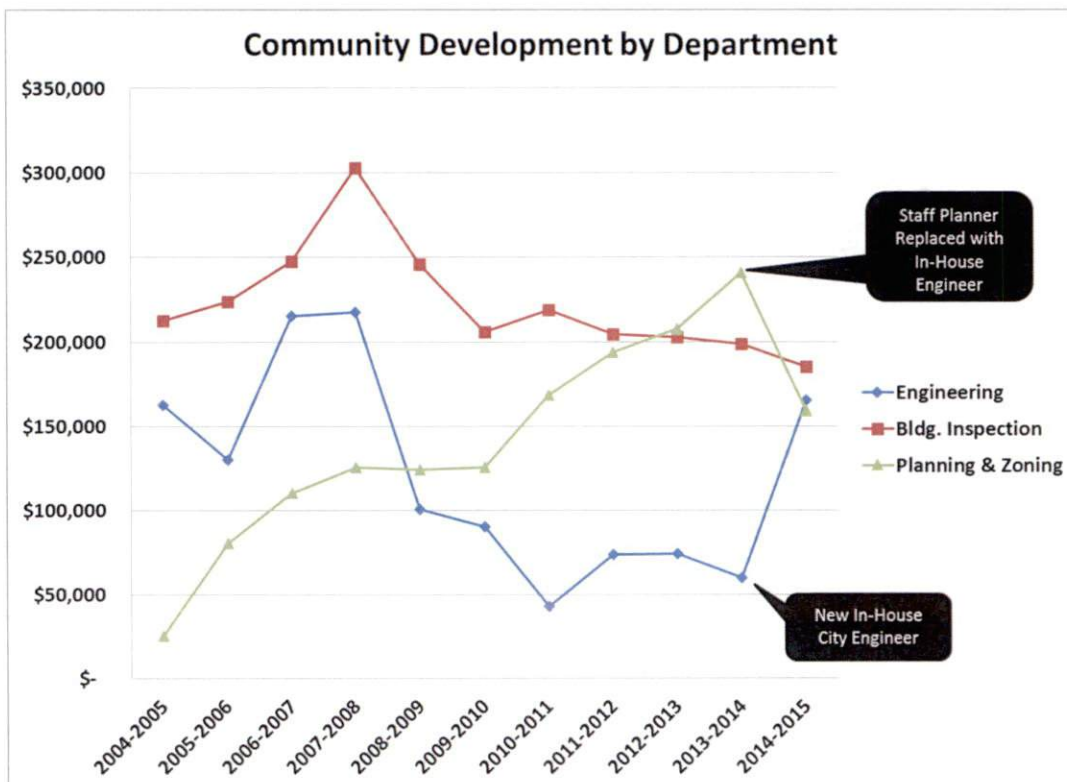
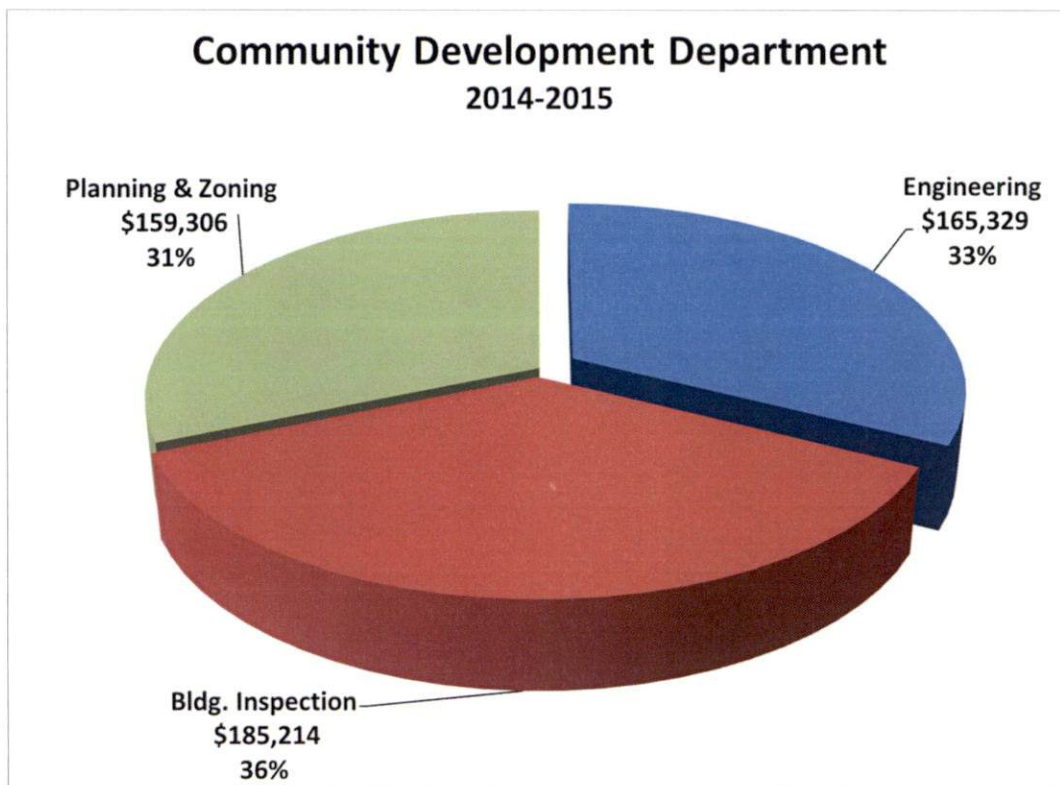
The Assistance City Manager is over the Community Development Department which is responsible for Planning & Zoning, Building Inspection, Infrastructure Inspections, General Engineering Services, GIS Services, Code Enforcement, (in conjunction with the Police Department) and overall Economic Development.



**Proposed*

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

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



SANTAQUIN CITY
2014-2015 APPROVED BUDGET

PERSONNEL SUMMARY

COMMUNITY
DEVELOPMENT

	<u>Full-time</u>	<u>Part-time</u>	<u>Seasonal/Temp</u>
2013	5	0	0
2012	5	0	1
2011	5	0	1

LEISURE SERVICES

	<u>Full-time</u>	<u>Part-time</u>	<u>Seasonal/Temp</u>
Library			
2013	1	5	0
2012	1	5	0
2011	1	5	0
Recreation			
2013	2	16	39
2012	2	12	37
2011	2	10	5
Seniors			
2013	0	6	0
2012	0	6	0
2011	0	6	0
Museum			
2013	0	2	0
2012	0	2	0
2011	0	1	0

Leisure Services

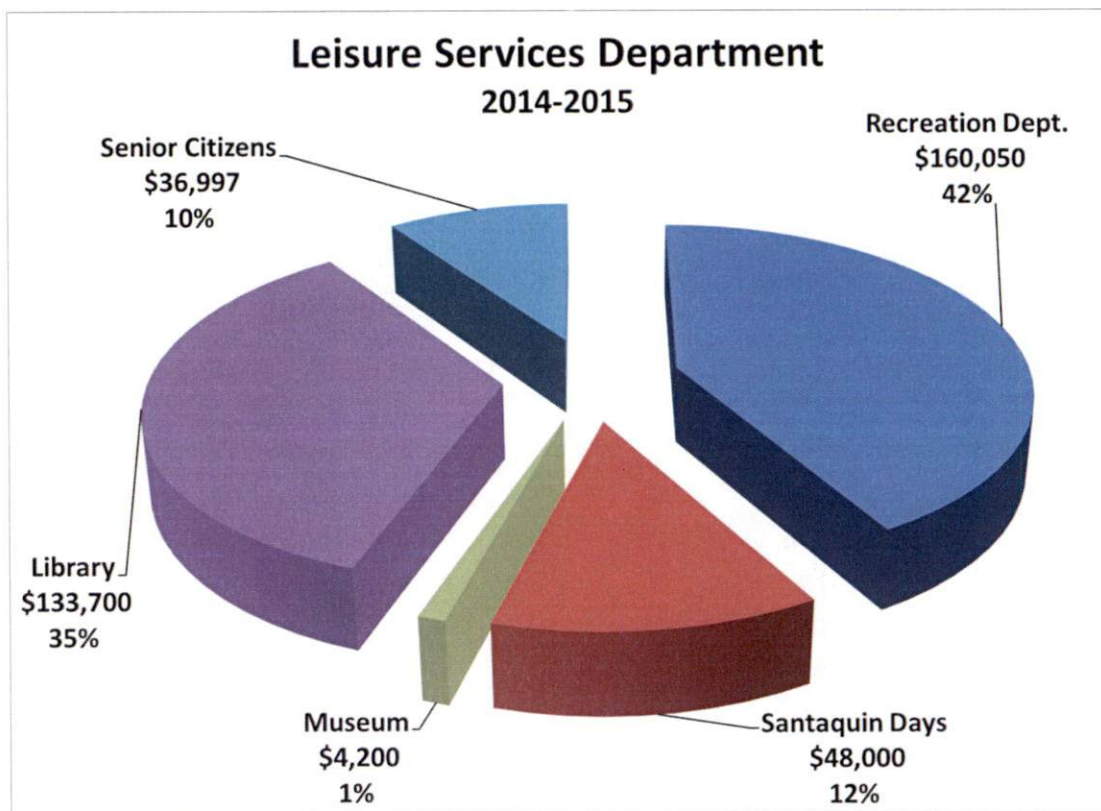
The Leisure Services Functional Area represents “Community Outreach” and is charged with increasing the community’s overall “Quality of Life”. Leisure Service covers many of the programs that help make life more enjoyable for the citizens of Santaquin, from sports and recreation to the library, the Chieftain Museum, and events like “Orchard Days”. Over the past 7 years the number of programs offered has increased from 9 to well over 50. The Market on Main, tumbling, a British

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

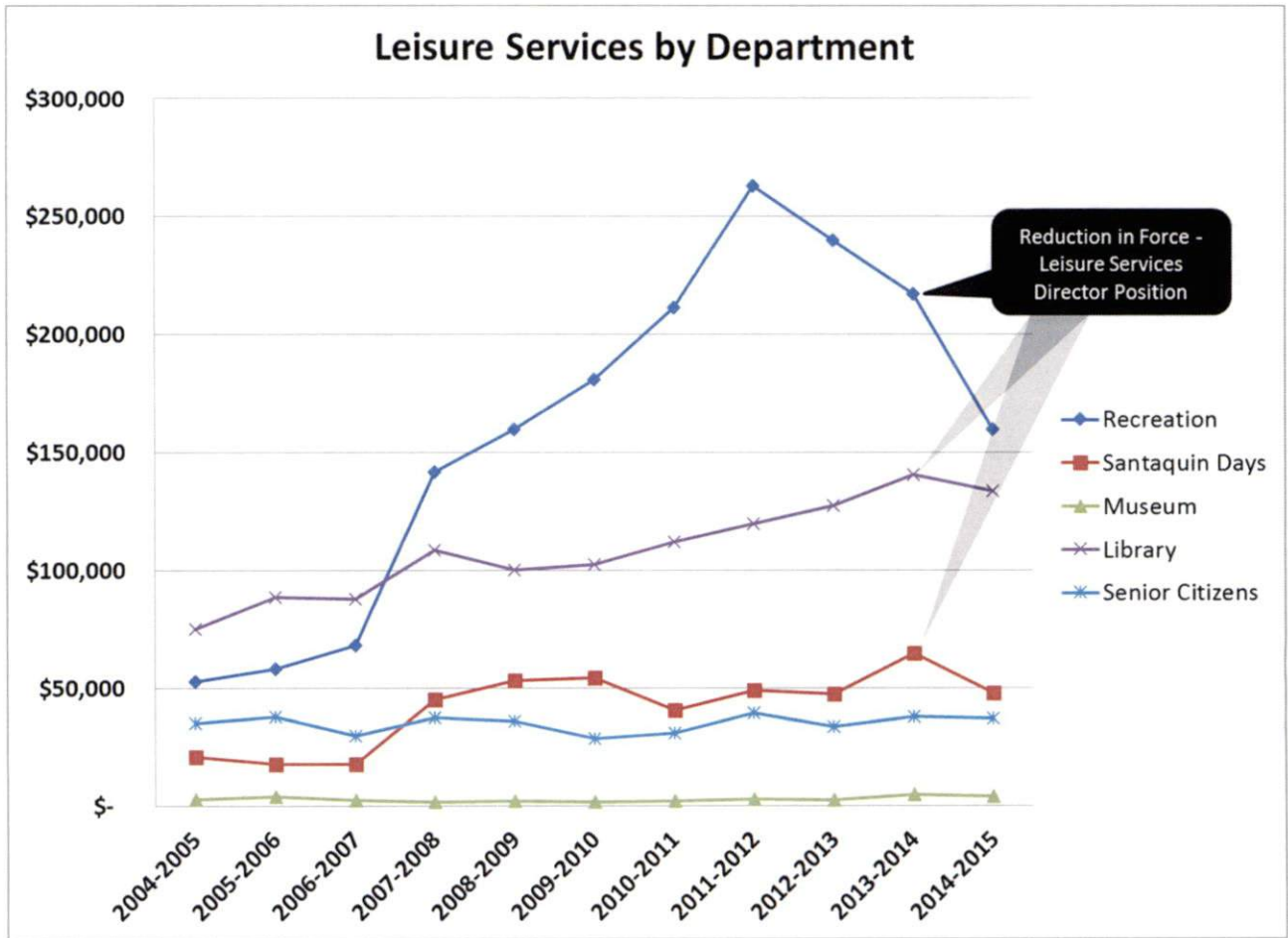
soccer clinic, and Zumba are just a few of the programs added to the core offering of baseball, football, soccer, and basketball. In recent years, Santaquin City's Leisure Services Department has won "Utah Recreation Department of the Year - Class 1 Cities for 2011" from the Utah Recreation and Parks Association and won the Rocky Mountain Professional Rodeo Association's "Rodeo of the Year" every year from 2008 to 2013.

Unfortunately, budget restrictions have made it necessary to decrease funding in the area of Leisure Services in the FY2014-2015 Budget. In an effort to minimize impacts on specific programs and events, it was determined that the position of Leisure Services Director be eliminated.

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



SANTAQUIN CITY
2014-2015 APPROVED BUDGET



SANTAQUIN CITY
2014-2015 APPROVED BUDGET

Administrative Services

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

PERSONNEL SUMMARY

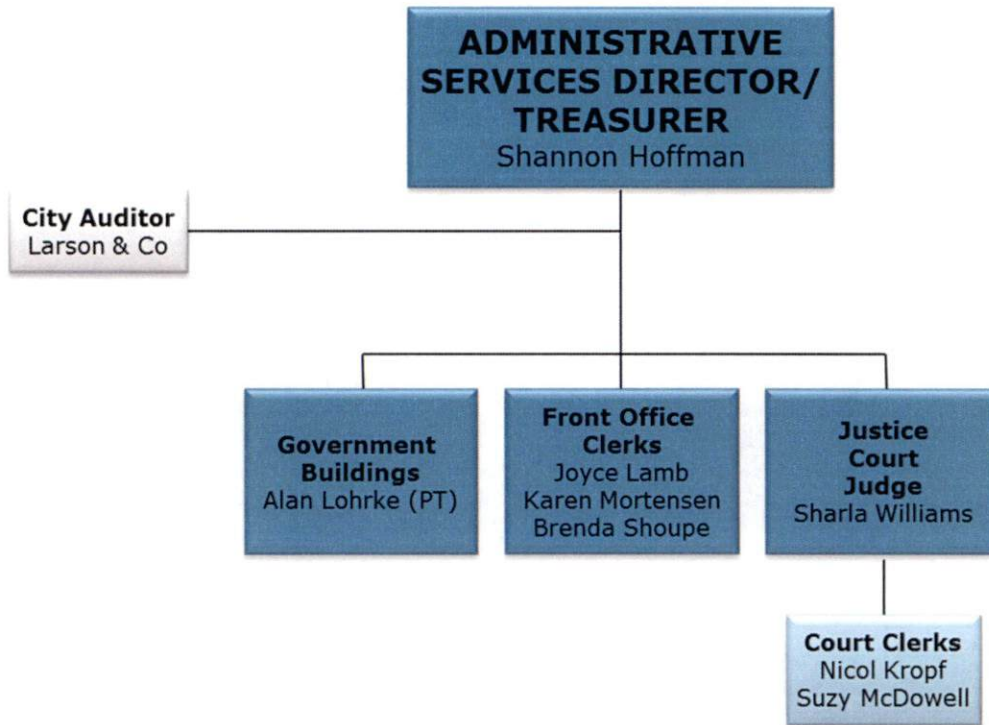
LEGISLATIVE

	Full-time	Part-time	Seasonal/Temp
2013	0	6	0
2012	0	6	0
2011	0	6	0

ADMINISTRATION

	Full-time	Part-time	Seasonal/Temp
Admin			
2013	3	3	1
2012	3	2	0
2011	4	2	0
Court			
2013	0	3	0
2012	1	2	0
2011	1	2	0
Government Bldgs.			
2013	0	1	0
2012	0	1	0
2011	0	1	0

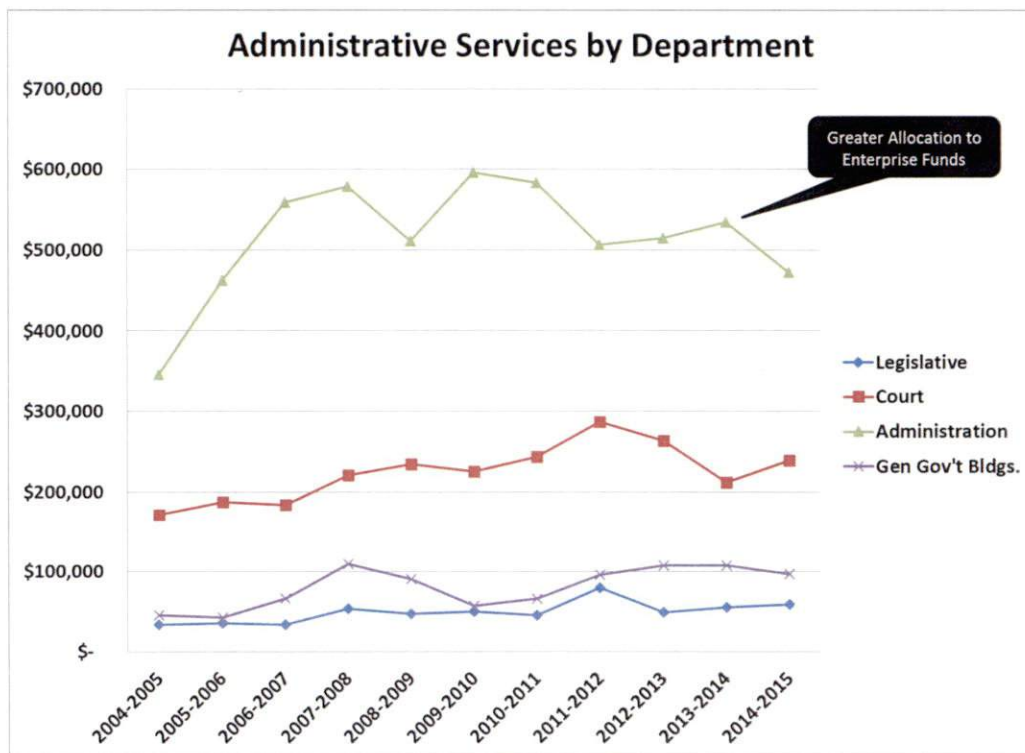
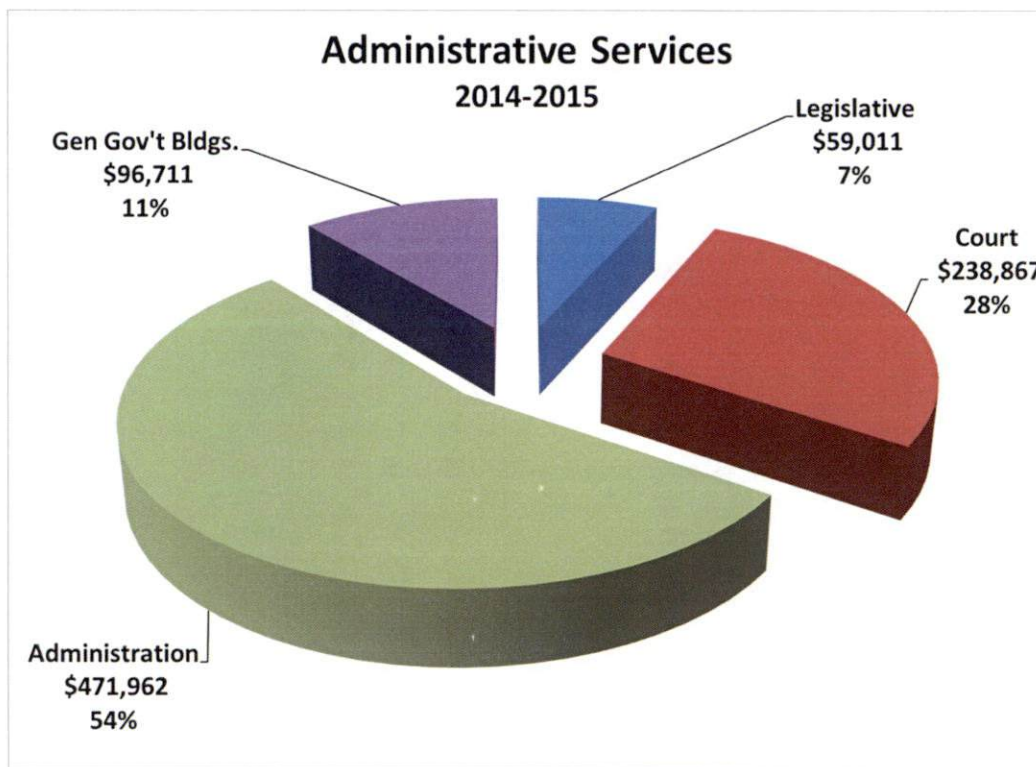
**Santaquin City Organizational Chart
Administrative Services**



Note: In FY2013-2014 – to better align the city’s financial structure to auditor recommended segregation of duties, the City Recorder position has been moved out of Administrative Services and is a direct report to the City Manager. Thus we have eliminated either the City Record or the City Treasure from reporting to one another ensuring proper checks and balances.

SANTAQUIN CITY 2014-2015 APPROVED BUDGET

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

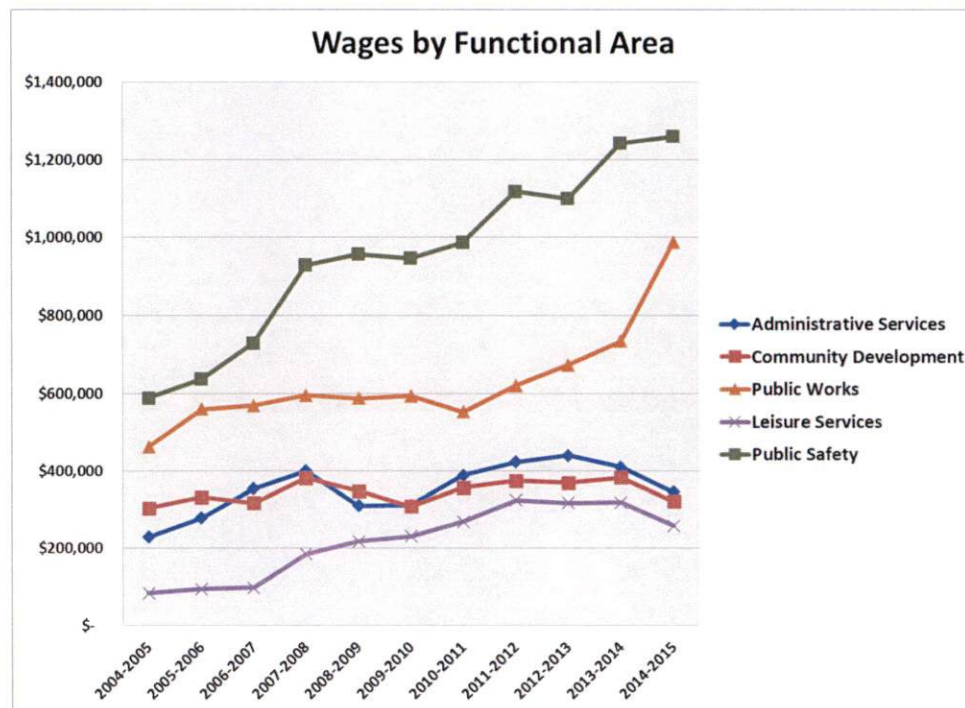
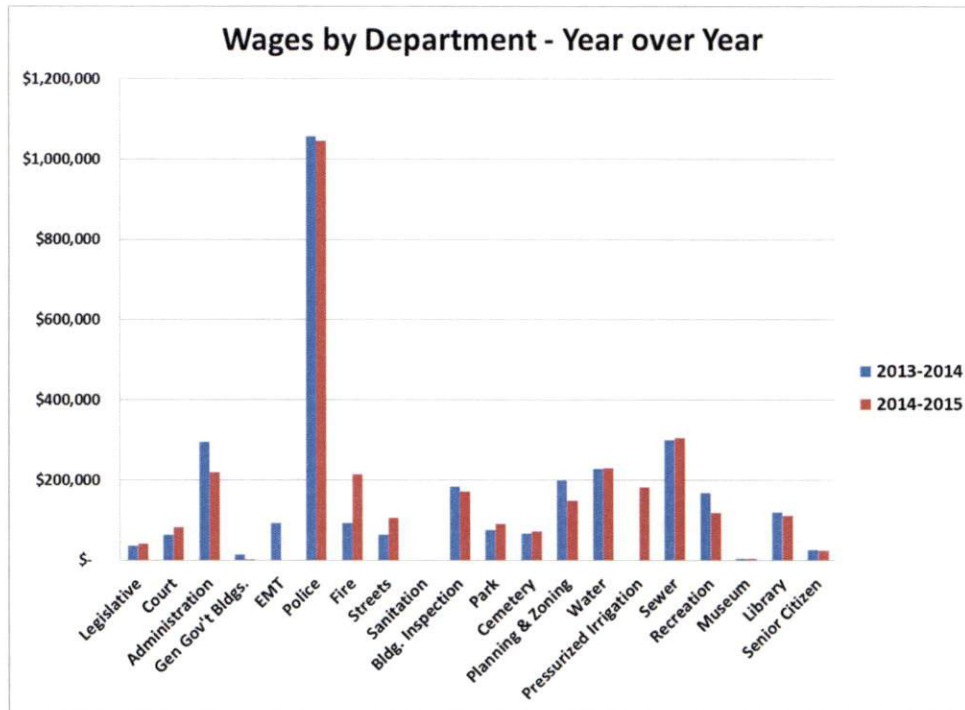


SANTAQUIN CITY

2014-2015 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
2014-2015 APPROVED BUDGET

Capital Projects

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

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.

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 overflows 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.

Pole Canyon Fishing Park (Ahlin Pond) – Through a matching grant from the Utah Division of Wildlife Resources (DWR), Santaquin City is in the process of adding capital improvements to the city’s irrigation pond off Pole Canyon Road which would allow its secondary use as an urban fishery. Under the grant, bathrooms, a fish cleaning station, and pavilion are currently under construction. DWR will begin stocking the pond in the summer of 2014. It is anticipated to be open for public use in the late summer or early fall of 2014.

SANTAQUIN CITY

2014-2015 APPROVED BUDGET

One project is under consideration for likely funding in FY2014-2015:

New Public Works Building – The final project being considered and anticipated in this budget document is the construction of a New Public Works Building. This project was identified on pages 36 and 47. 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.

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
2014-2015 APPROVED BUDGET

DEBT SERVICE PAYMENTS

FINANCIAL INSTITUTION	DEPARTMENT	Original Bond Amount	ANNUAL PAYMENT	Remaining Debt Service Payments as of 6/30/2015	MATURITY DATE
ZIONS BANK LOANS					
	2010 DUMP TRUCK LEASE	\$ 125,000	\$ 23,444	\$ 35,167	7/8/2016
	2012/13 VEHICLE LEASES (3) (PD Car, PD Truck, PS Truck)	\$ 110,770	\$ 24,343	\$ 48,686	8/4/2016
	2013/14 VEHICLE LEASES (4)	\$ 152,000	\$ 32,295	\$ 96,885	9/12/2017
USDA LOANS					
2011A-2 BONDS USDA	WRF - Principal & Interest	\$ 2,912,000	\$ 126,852	\$ 4,644,397	2/15/2052
****STATE OF UTAH LOANS					
("1993B" 0% INTER 2-28-94)	SEWER	\$ 1,307,000	\$ 66,000	\$ 66,000	12/1/2015
("1994A" 0% INTER 2-28-1994)	SEWER	\$ 1,000,000	\$ 33,000	\$ 373,000	12/1/2025
2011A-1 BONDS DWQ	WRF - Principal & Interest	\$ 6,034,000	\$ 374,200	\$ 5,863,470	1/1/2031
2011B-1 BONDS DWQ	WRF - Principal & Interest (Extends length of 2011A-1 Bond)	\$ 900,000	\$ 9,000	\$ 1,055,390	1/1/2033
BANC OF AMERICA					
2001 PIERCE FIRE TRUCK	FIRE	\$ 250,000	\$ 30,883	\$ 24,314	4/15/2016
2006 AMBULANCE	AMBULANCE	\$ 64,000	\$ 7,906	\$ 6,217	4/15/2016
WELL FARGO					
PUBLIC SAFETY BUILDING		\$ 1,300,000	\$ 159,818	\$ 159,315	8/15/2015
EMS FINANCING					
EMS DEFIBRILLATORS	EMS	\$ 167,136	\$ 33,427	\$ 66,855	6/15/2017
SUN TRUST BANK					
	2012 P.I. REVENUE BOND	\$ 6,130,000	\$ 452,009	\$ 6,036,761	9/1/2026
	2012 Sewer Refunding (93C&D)	\$ 670,000	\$ 50,246	\$ 625,339	6/1/2021
PROPOSED 2014/2015					
2014/15 Patrol Vehicles (4)		\$ 158,476	\$ 55,094	\$ 6,036,761	9/1/2026
2014/15 Vehicles (3)		\$ 75,000	\$ 16,068		
2014/15 Fire Truck (1)		\$ 478,502	\$ 55,000		
			Total:	\$ 1,549,585	\$ 25,138,557

RESERVE PAYMENTS

			Anticipated Cash Balance as of 6/15/2015		
****STATE OF UTAH LOANS					
2011A-1 BONDS DWQ	WRF - Bond Reserve (\$384,940 over 10yr)		\$ 38,494	\$ 90,230	2/28/2022
2011A-1 BONDS DWQ	WRF - Repair & Replacement (\$192,470 over 10yr)		\$ 19,248	\$ 58,375	6/30/2021
LANDFILL	Landfill Reserve (\$108,331 in 2014 + CPI)		\$ 10,000	\$ 84,169	6/30/2016
USDA RESERVES					
2011A-2 BONDS USDA	WRF - Debt Service Reserve (\$133,836 over 10yr)		\$ 13,384	\$ 31,412	2/28/2022
2011A-2 BONDS USDA	WRF - Short Lived Asset Fund (Reserved but useable for repairs)		\$ 28,890	\$ 67,782	Life of the Bond
			Total:	\$ 110,016	



APPENDIX SECTION

This section presents supporting detail and reference materials in support of the Santaquin City 2014-2015 Budget:

- A. – Santaquin City Budget – Detail Version..... Page A-1
- B. – Current Consolidated Fee Schedule –
 With Proposed Changes effective January 2015..... Page B-1
- C. – Debt Service Amortization Schedules..... Page C-1
- D. – February 8, 2014 Budget Retreat – Project Ranking Chart..... Page D-1
- E. – Glossary..... Page E-1
- F. – Acronyms..... Page F-1

Santaquin City 2014-2015 Final Budget

Account Number	Description	Actuals (2012-2013)	Revised Budget (2013-2014)	Actual Thru 3/31/2013 (2013-2014) 75% of Yr.	Projected Budget (2014-2015)	%Chg.	\$ Chg.
GENERAL FUND							
REVENUES:							
TAXES							
10-31-100	CURRENT YEAR PROPERTY TAXES	\$ 456,610	\$ 615,788	\$602,028	\$ 630,000	3.0%	\$ 14,212
10-31-200	PRIOR YEAR PROPERTY TAXES	\$ 52,144	\$ 50,000	\$34,388	\$ 50,000	0.0%	\$ -
10-31-300	SALES AND USE TAXES	\$ 931,029	\$ 940,000	\$744,655	\$ 995,000	5.9%	\$ 55,000
10-31-350	MASS TRANS-UTA	\$ (96)	\$ -	\$ -	\$ -	#DIV/0!	\$ -
10-31-400	MUNICIPAL TAX	\$ (78,600)	\$ 35,000	\$95,308	\$ 35,000	0.0%	\$ -
10-31-410	UP & L FRANCHISE TAX	\$ 192,117	\$ 211,000	\$169,343	\$ 220,000	4.5%	\$ 9,000
10-31-420	TELECOMMUNICATION FRANCH TAX	\$ 94,123	\$ 100,000	\$65,726	\$ 95,000	-5.0%	\$ (5,000)
10-31-430	QUESTAR	\$ 100,976	\$ 105,000	\$84,974	\$ 105,000	0.0%	\$ -
10-31-440	CABLE TV FRANCHISE TAX	\$ 10,050	\$ 12,000	\$7,193	\$ 12,000	0.0%	\$ -
10-31-500	MOTOR VEHICLE	\$ 62,497	\$ 66,500	\$54,148	\$ 70,000	5.6%	\$ 3,500
10-31-900	PENALTY & INT ON DELINQ TAXES	\$ 2,328	\$ 1,000	\$2,333	\$ 2,500	150.0%	\$ 1,500
TOTAL TAXES		\$ 1,823,178	\$ 2,136,288	\$1,860,096	\$ 2,214,500	3.8%	\$ 78,212
LICENSES AND PERMITS							
10-32-100	BUSINESS LICENSES AND PERMITS	\$ 11,505	\$ 12,000	\$5,795	\$ 12,000	0.0%	\$ -
10-32-120	EXCAVATION PERMITS	\$ 1,416	\$ 10,000	\$5,400	\$ 10,000	0.0%	\$ -
10-32-210	BUILDING PERMITS	\$ 146,071	\$ 287,000	\$251,513	\$ 315,000	12.7%	\$ 28,000
10-32-220	PLANNING & ZONING FEES	\$ 21,436	\$ 10,000	\$17,995	\$ 22,500	125.0%	\$ 12,500
10-32-250	ANIMAL LICENSES	\$ 880	\$ 1,000	\$405	\$ 900	-10.0%	\$ (100)
TOTAL LICENSES AND PERMITS		\$ 181,308	\$ 320,000	\$281,109	\$ 360,400	16.0%	\$ 40,400
INTERGOVERNMENTAL REVENUE							
10-33-400	POLICE GRANT-DIV OF WATER QUAL	\$ 7,553	\$ -			#DIV/0!	\$ -
10-33-401	SALE OF LIFEPAK 12's	\$ 15,900				0.0%	\$ -
10-33-405	EMT STATE GRANT	\$ 11,658	\$ -		MOVED TO FD		
10-33-420	POLICE-CCJJ BRYNE GRANT	\$ -	\$ -			0.0%	\$ -
10-33-450	FIRE STATE GRANT	\$ -	\$ -	\$399	MOVED TO FD		
10-33-560	CLASS "C" ROAD FUND ALLOTMENT"	\$ 338,270	\$ 360,000	\$278,178	\$ 360,000	0.0%	\$ -
10-33-580	STATE LIQUOR FUND ALLOTMENT	\$ 9,394	\$ 9,379	\$9,604	\$ 9,604	2.4%	\$ 225
10-33-700	ECONOMIC DEVELOPMENT GRANTS	\$ -	\$ 4,000				
TOTAL INTERGOVERNMENTAL REVENUE		\$ 382,775	\$ 373,379	\$288,182	\$ 369,604	-1.0%	\$ (3,775)
CHARGES FOR SERVICES							
10-34-200	EMS SERVICE (GOSHEN-GENOLA)	\$ 4,781	\$ -		MOVED TO FD		
10-34-240	MISC INSPECTION FEES	\$ 35	\$ -		MOVED TO FD		
10-34-245	4% INSPECTION FEE	\$ 48,795	\$ -		\$ -	#DIV/0!	\$ -
10-34-255	GENOLA BLDG INSPECTIONS	\$ 5,760	\$ 6,500	\$4,061	\$ 6,500	0.0%	\$ -
10-34-260	D.U.I./SEAT BELT OVERTIME	\$ 3,492	\$ 5,000	\$11,675	\$ 12,000	140.0%	\$ 7,000
10-34-270	COUNTY FIRE FEES	\$ 1,389	\$ -		MOVED TO FD		
10-34-430	REFUSE COLLECTION CHARGES	\$ 431,420	\$ 438,009	\$338,767	\$ 455,000	3.9%	\$ 16,991
10-34-435	MONTHLY LANDFILL FEE	\$ (28)	\$ -	-\$90	\$ -	0.0%	\$ -
10-34-780	PARK RENTAL FEES	\$ -	\$ -	\$100	\$ 500	0.0%	\$ 500
10-34-800	GENOLA POLICE SERVICE CONTRACT	\$ 60,308	\$ 61,000	\$45,140	\$ 61,000	0.0%	\$ -
10-34-803	GENOLA COURT CLERK	\$ 9,228	\$ 9,500	\$6,921	\$ 9,500	0.0%	\$ -
10-34-805	GENOLA JUDGE SERVICE	\$ 3,662	\$ 3,662	\$2,746	\$ 3,662	0.0%	\$ -
10-34-809	GOSHEN JUDGE/COURT AGREEMENT	\$ 4,705	\$ 5,000	\$1,594	\$ 5,000	0.0%	\$ -
10-34-810	SALE OF CEMETERY LOTS	\$ 21,477	\$ 16,700	\$13,837	\$ 15,000	-11.3%	\$ (1,700)
10-34-830	BURIAL FEES	\$ 15,475	\$ 14,000	\$9,750	\$ 16,000	14.3%	\$ 2,000
10-34-890	USE OF ECONOMIC DEVELOPMENT FUND	\$ -	\$ 149,077		\$ 28,600	-421.2%	\$ (120,477)
10-34-895	MINING ROYALTY	\$ -	\$ 30,000	\$30,000	\$ -	-100.0%	\$ (30,000)
10-34-900	AMBULANCE FEES	\$ 113,098	\$ -		MOVED TO FD		
10-34-901	LANDFILL MISC CHARGES	\$ 3,599	\$ 3,500	\$2,013	\$ 3,500	0.0%	\$ -
TOTAL CHARGES FOR SERVICES		\$ 727,196	\$ 741,948	\$466,515	\$ 616,262	-20.3%	\$ (125,686)

Santaquin City 2014-2015 Final Budget

Account Number	Description	Actuals (2012-2013)	Revised Budget (2013-2014)	Actual Thru 3/31/2013 (2013-2014) 75% of Yr.	Projected Budget (2014-2015)	%Chg.	\$ Chg.
FINES AND FORFEITURES							
10-35-110	COURT FINES	\$ 164,598	\$ 190,000	\$120,601	\$ 180,000	-5.3%	\$ (10,000)
10-35-115	PROSECUTOR SPLIT	\$ 1,123	\$ 1,000	\$914	\$ 1,000	0.0%	\$ -
TOTAL FINES AND FORFEITURES		\$ 165,721	\$ 191,000	\$121,515	\$ 181,000	-5.2%	\$ (10,000)
INTEREST							
10-38-100	INTEREST EARNINGS	\$ 10,721	\$ 11,000	\$4,522	\$ 6,000	-45.5%	\$ (5,000)
10-38-130	SWIMMING POOL INTEREST (PTIF)	\$ 199	\$ -	\$116	\$ -	0.0%	\$ -
TOTAL INTEREST		\$ 10,920	\$ 11,000	\$4,638	\$ 6,000		
MISCELLANEOUS REVENUE							
10-38-150	CONCEALED WEAPON	\$ 140	\$ 250		\$ 250	0.0%	\$ -
10-38-400	SALE OF FIXED ASSETS		\$ 20,000	\$2,267	\$ 20,000	0.0%	\$ -
10-38-900	SUNDRY REVENUES	\$ 15,577	\$ 25,000	\$10,491	\$ 20,000	-20.0%	\$ (5,000)
10-38-905	RENTAL UNIT INCOME		\$ 5,800	\$4,000			
10-38-910	MISC POLICE DEPT REVENUE	\$ 450	\$ 1,000	\$176	\$ 1,000	0.0%	\$ -
10-38-952	PAGEANT TICKET SALES	\$ (150)		\$956	\$ 1,000		
10-38-953	PAGEANT PROGRAM AD SALES	\$ 1,150		\$0	\$ 1,000		
TOTAL MISCELLANEOUS REVENUE		\$ 17,167	\$ 52,050	\$17,890	\$ 43,250	-19.0%	\$ (8,800)
CONTRIBUTIONS AND TRANSFERS							
10-39-100	CONTRIBUTIONS FROM SURPLUS		\$ 300,000			#DIV/0!	\$ (300,000)
10-39-NEW	REPAYMENT OF TRANSPORATION PLAN				\$ 29,000		
10-39-909	TRANS FROM P.I.	\$ 206,000	\$ 262,121	\$148,467	\$ 252,965	-3.5%	\$ (9,156)
10-39-910	TRANSFER FROM WATER DEPART	\$ 504,901	\$ 479,460	\$319,640	\$ 470,000	-2.0%	\$ (9,460)
10-39-911	TRANSFER FROM SEWER	\$ 745,496	\$ 74,727	\$56,045	\$ 141,200	89.0%	\$ 66,473
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 1,456,397	\$ 1,116,308	\$524,152	\$ 893,165	-27.3%	\$ (223,143)
TOTAL FUND REVENUE		\$ 4,764,662	\$ 4,941,973	\$3,564,096	\$ 4,684,181	-5.9%	\$ (257,792)
EXPENDITURES:							
LEGISLATIVE							
10-41-120	TEMP WAGE	\$ 33,614	\$ 33,300	\$23,745	\$ 38,200	14.7%	\$ 4,900
10-41-130	EMPLOYEE BENEFITS	\$ 3,673	\$ 2,637	\$2,575	\$ 3,018	14.4%	\$ 381
10-41-230	EDUCATION, TRAINING & TRAVEL	\$ 1,489	\$ 1,000	\$200	\$ 1,000	0.0%	\$ -
10-41-240	SUPPLIES	\$ 509	\$ 1,000	\$412	\$ 750	-25.0%	\$ (250)
10-41-305	FLOAT EXPENSE	\$ 124	\$ 750	\$1,366	\$ 1,000	33.3%	\$ 250
10-41-330	DONATIONS	\$ 300	\$ -			0.0%	\$ -
10-41-610	OTHER SERVICES	\$ 5,970	\$ 5,000	\$8,800	\$ 9,543	90.9%	\$ 4,543
10-41-613	ELECTION	\$ 281	\$ 5,000	\$797	\$ 300	-94.0%	\$ (4,700)
10-41-620	ECONOMIC DEVELOPMENT	\$ 1,771	\$ 3,000		\$ 1,000	-66.7%	\$ (2,000)
10-41-655	PAGEANT EXPENSE	\$ 315	\$ 2,000	\$469	\$ 2,000	0.0%	\$ -
10-41-656	MISS SANTAQUIN SCHOLARSHIP	\$ 1,510	\$ 2,200	\$1,500	\$ 2,200	0.0%	\$ -
TOTAL LEGISLATIVE		\$ 49,554	\$ 55,887	\$39,863	\$ 59,011	5.6%	\$ 3,124
COURT							
10-42-110	SALARIES AND WAGES	\$ 30,149	\$ -		\$ 7,000	#DIV/0!	\$ 7,000
10-42-120	TEMP WAGE	\$ 33,639	\$ 55,896	\$39,140	\$ 64,901	16.1%	\$ 9,005
10-42-130	EMPLOYEE BENEFITS	\$ 43,044	\$ 8,061	\$8,852	\$ 10,366	28.6%	\$ 2,305
10-42-210	BOOKS, SUBSCTIPTIONS & MEMBERS	\$ 4,183	\$ 700	\$280	\$ 600	-14.3%	\$ (100)
10-42-230	EDUCATION, TRAINING & TRAVEL	\$ 388	\$ 1,500	\$265	\$ 2,000	33.3%	\$ 500
10-42-240	SUPPLIES	\$ 478	\$ 500	\$254	\$ 500	0.0%	\$ -
10-42-280	TELEPHONE	\$ 187	\$ -	\$45	\$ -	#DIV/0!	\$ -
10-42-310	PROFESSIONAL & TECHNICAL	\$ 4,182	\$ 3,000	\$1,390	\$ 2,500	-16.7%	\$ (500)
10-42-331	LEGAL	\$ 114,889	\$ 100,000	\$100,960	\$ 110,000	10.0%	\$ 10,000
10-42-610	STATE RESTITUTION	\$ 32,063	\$ 42,000	\$30,008	\$ 40,000	-4.8%	\$ (2,000)
10-42-730	CAPITAL PROJECTS		\$ -		\$ 1,000	#DIV/0!	\$ 1,000

Santaquin City 2014-2015 Final Budget

Account Number	Description	Actuals (2012-2013)	Revised Budget (2013-2014)	Actual Thru 3/31/2013 (2013-2014) 75% of Yr.	Projected Budget (2014-2015)	%Chg.	\$ Chg.
TOTAL COURT		\$ 263,203	\$ 211,657	\$181,193	\$ 238,867	12.9%	\$ 27,210
ADMINISTRATION							
10-43-110	SALARIES AND WAGES	\$ 187,428	\$ 194,715	\$146,701	\$ 140,683	-27.7%	\$ (54,032)
10-43-130	EMPLOYEE BENEFITS	\$ 91,538	\$ 99,796	\$74,053	\$ 78,969	-20.9%	\$ (20,827)
10-43-140	OVERTIME	\$ 272	\$ -			#DIV/0!	\$ -
10-43-210	BOOKS,SUBSCRIPTIONS,MEMBERSHIP	\$ 6,566	\$ 15,500	\$7,597	\$ 13,860	-10.6%	\$ (1,640)
10-43-220	NOTICES,ORDINANCES,PUBLICATION	\$ 1,372	\$ 1,300	\$1,650	\$ 2,000	53.8%	\$ 700
10-43-230	EDUCATION, TRAINING AND TRAVEL	\$ 6,305	\$ 7,300	\$7,031	\$ 8,300	13.7%	\$ 1,000
10-43-240	SUPPLIES	\$ 10,655	\$ 12,000	\$10,863	\$ 12,000	0.0%	\$ -
10-43-250	EQUIPMENT MAINTENANCE	\$ 293	\$ 300	\$392	\$ 500	66.7%	\$ 200
10-43-260	FUEL	\$ 2,573	\$ 2,500	\$913	\$ 2,000	-20.0%	\$ (500)
10-43-280	TELEPHONE	\$ 1,993	\$ 2,000	\$2,354	\$ 3,100	55.0%	\$ 1,100
10-43-310	PROFESSIONAL & TECHNICAL	\$ 4,913	\$ 4,200	\$3,230	\$ 4,150	-1.2%	\$ (50)
10-43-311	ACCOUNTING & AUDITING	\$ 16,200	\$ 19,700	\$19,700	\$ 20,200	2.5%	\$ 500
10-43-331	LEGAL	\$ 79,884	\$ 55,000	\$68,871	\$ 60,000	9.1%	\$ 5,000
10-43-480	EMPLOYEE RECOGNITIONS	\$ 3,993	\$ 3,600	\$3,559	\$ 4,200	16.7%	\$ 600
10-43-501	BANK AND SERVICE CHARGES	\$ 351	\$ 600	-\$70	\$ 250	-58.3%	\$ (350)
10-43-510	INSURANCE AND BONDS	\$ 100,276	\$ 100,000	\$106,321	\$ 106,000	6.0%	\$ 6,000
10-43-610	OTHER SERVICES	\$ 37	\$ -			0.0%	\$ -
10-43-740	CAP VEH & EQUIP	\$ -	\$ 15,750		\$ 15,750	100.0%	\$ -
TOTAL ADMINISTRATION		\$ 514,648	\$ 534,261	\$453,165	\$ 471,962	-11.7%	\$ (62,299)
ENGINEERING DEPT							
10-48-110	SALARIES & WAGES	\$ -	\$ -		\$ 91,875	0.0%	\$ 91,875
10-48-130	EMPLOYEE BENEFITS	\$ -	\$ -		\$ 41,354	#DIV/0!	\$ 41,354
10-48-210	BOOKS, SUBSCRIPT, MEMBER	\$ -	\$ -		\$ 850	0.0%	\$ 850
10-48-230	EDUCATION, TRAINING & TRAVEL	\$ -	\$ -	\$335	\$ 6,200	#DIV/0!	\$ 6,200
10-48-240	SUPPLIES	\$ -	\$ -		\$ 500	#DIV/0!	\$ 500
10-48-250	EQUIPMENT MAINTENANCE	\$ -	\$ -		\$ 600	#DIV/0!	\$ 600
10-48-260	FUEL	\$ -	\$ -		\$ 2,750	#DIV/0!	\$ 2,750
10-48-280	TELEPHONE	\$ -	\$ -		\$ 1,200	#DIV/0!	\$ 1,200
10-48-310	PROFESSIONAL & TECHNICAL SVCS	\$ 60,499	\$ 60,000	\$59,672	\$ 20,000	-66.7%	\$ (40,000)
10-48-311	ENGINEERING FOR ECONOMIC DEVEL	\$ 13,635	\$ -	\$2,119	\$ -	0.0%	\$ -
10-48-610	OTHER SERVICES	\$ 137	\$ -		\$ -	0.0%	\$ -
TOTAL ENGINEERING DEPT		\$ 74,271	\$ 60,000	\$62,125	\$ 165,329	175.5%	\$ 105,329
GENERAL GOVERNMENT BUILDINGS							
10-51-110	SALARIES AND WAGES	\$ 14,482	\$ 13,195	\$9,420	\$ 1,816	-86.2%	\$ (11,379)
10-51-130	EMPLOYEE BENEFITS	\$ 1,627	\$ 1,425	\$1,045	\$ 195	-86.3%	\$ (1,230)
10-51-200	CONTRACT LABOR	\$ -	\$ 4,000		\$ 3,000	100.0%	\$ (1,000)
10-51-240	SUPPLIES	\$ 3,236	\$ 4,000	\$2,480	\$ 3,200	-20.0%	\$ (800)
10-51-270	UTILITIES	\$ 49,617	\$ 50,000	\$37,035	\$ 50,000	0.0%	\$ -
10-51-280	TELEPHONE	\$ 24,418	\$ 24,500	\$20,061	\$ 27,000	10.2%	\$ 2,500
10-51-300	BUILDINGS & GROUND MAINTENANCE	\$ 12,496	\$ 10,500	\$16,106	\$ 10,500	0.0%	\$ -
10-51-310	ARMED ALERT-SECURITY	\$ 37	\$ -		\$ -	#DIV/0!	\$ -
10-51-480	CHRISTMAS LIGHTS	\$ -	\$ -	\$729	\$ 1,000	#DIV/0!	\$ 1,000
10-51-730	CAPITAL PROJECTS	\$ 2,352	\$ -		\$ -	#DIV/0!	\$ -
TOTAL GENERAL GOVERNMENT BUILDINGS		\$ 108,266	\$ 107,620	\$86,876	\$ 96,711	-10.1%	\$ (10,909)
EMERGENCY MEDICAL TECHNICIANS							
10-52-120	SALARIES & WAGES (PART TIME)	\$ 89,466			MOVED TO FD		
10-52-130	EMPLOYEE BENEFITS	\$ 10,312			MOVED TO FD		
10-52-210	BOOKS, SUBSCRIPTIONS & MEMBERSH	\$ 12,590			MOVED TO FD		
10-52-230	EDUCATION, TRAINING & TRAVEL	\$ 10,024			MOVED TO FD		
10-52-240	SUPPLIES	\$ 24,842			MOVED TO FD		
10-52-250	EQUIPMENT MAINTENANCE	\$ 5,679			MOVED TO FD		
10-52-260	FUEL	\$ 3,245			MOVED TO FD		
10-52-280	TELEPHONE	\$ 1,547			MOVED TO FD		
10-52-620	MEDICAL SERVICES (SHOTS)	\$ 44			MOVED TO FD		

Santaquin City 2014-2015 Final Budget

Account Number	Description	Actuals (2012-2013)	Revised Budget (2013-2014)	Actual Thru 3/31/2013 (2013-2014) 75% of Yr.	Projected Budget (2014-2015)	%Chg.	\$ Chg.
10-52-740	CAPITAL - VEHICLES & EQUIPMENT	\$ 835			MOVED TO FD		
TOTAL EMERGENCY MEDICAL TECHNICIANS		\$ 158,585	\$ -	\$0	\$ -		
POLICE							
10-54-110	SALARIES AND WAGES	\$ 518,636	\$ 587,502	\$410,757	\$ 566,391	-3.6%	\$ (21,111)
10-54-120	SALARIES AND WAGES - TEMPORARY	\$ 63,586	\$ 35,893	\$23,718	\$ 36,281	1.1%	\$ 388
10-54-130	EMPLOYEE BENEFITS	\$ 339,687	\$ 408,142	\$281,113	\$ 417,843	2.4%	\$ 9,701
10-54-140	OVERTIME	\$ 28,821	\$ 25,000	\$27,994	\$ 25,000	0.0%	\$ -
10-54-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$ 555	\$ 850	\$530	\$ 850	0.0%	\$ -
10-54-220	NOTICES, ORDINANCES & PUBLICAT		\$ 400		\$ 400	0.0%	\$ -
10-54-230	EDUCATION, TRAINING & TRAVEL	\$ 3,843	\$ 5,000	\$3,198	\$ 12,000	140.0%	\$ 7,000
10-54-240	SUPPLIES	\$ 29,658	\$ 30,000	\$22,985	\$ 30,000	0.0%	\$ -
10-54-250	EQUIPMENT MAINTENANCE	\$ 12,093	\$ 12,800	\$10,299	\$ 12,800	0.0%	\$ -
10-54-260	FUEL	\$ 39,526	\$ 41,245	\$27,786	\$ 41,245	0.0%	\$ -
10-54-270	UTILITIES			\$2,098		#DIV/0!	\$ -
10-54-280	TELEPHONE	\$ 6,590	\$ 6,000	\$5,168	\$ 7,000	16.7%	\$ 1,000
10-54-300	BUILDING & GROUND MAINTENANCE			\$115		0.0%	\$ -
10-54-310	NARCOTICS ENFORCEMENT	\$ 2,153				0.0%	\$ -
10-54-311	PROFESSIONAL & TECHNICAL	\$ 3,077	\$ 2,200	\$1,579	\$ 9,700	340.9%	\$ 7,500
10-54-320	LIQUOR CONTROL		\$ 9,379		\$ 9,379	0.0%	\$ -
10-54-330	CRIMES TASK FORCE		\$ 2,200		\$ 2,200	0.0%	\$ -
10-54-340	CENTRAL DISPATCH FEES	\$ 80,854	\$ 82,963	\$79,345	\$ 82,963	0.0%	\$ 0
10-54-350	UTAH COUNTY ANIMAL SHELTER	\$ 7,139	\$ 8,200	\$5,925	\$ 10,000	22.0%	\$ 1,800
10-54-610	OTHER SERVICES			\$3,766			
10-54-702	COMM ON CRIM & JUV JUST -CCJ	\$ 4,903		\$9,598		0.0%	\$ -
10-54-740	CAPITAL - VEHICLES & EQUIPMENT	\$ 14,909	\$ 4,580	\$4,216	\$ 10,700	133.6%	\$ 6,120
TOTAL POLICE		\$ 1,156,029	\$ 1,262,354	\$920,189	\$ 1,274,753	1.0%	\$ 12,399
FIRE PROTECTION							
10-57-120	SALARIES & WAGES (PART TIME)	\$ 43,607			MOVED TO FD		
10-57-130	EMPLOYEE BENEFITS	\$ 5,288			MOVED TO FD		
10-57-210	BOOKS, SUBSCRIPTIONS, MEMBER	\$ 494			MOVED TO FD		
10-57-230	EDUCATION, TRAINING & TRAVEL	\$ 8,021			MOVED TO FD		
10-57-240	SUPPLIES	\$ 10,219			MOVED TO FD		
10-57-250	EQUIPMENT MAINTENANCE	\$ 9,320			MOVED TO FD		
10-57-260	FUEL	\$ 1,318			MOVED TO FD		
10-57-280	TELEPHONE	\$ 181			MOVED TO FD		
10-57-740	CAPITAL-VEHICLES & EQUIPMENT	\$ 35,094			MOVED TO FD		
TOTAL FIRE PROTECTION		\$ 113,543	\$ -	\$0	\$ -		
STREETS							
10-60-110	SALARIES AND WAGES	\$ 32,341	\$ 35,921	\$31,552	\$ 66,700	85.7%	\$ 30,779
10-60-130	EMPLOYEE BENEFITS	\$ 17,956	\$ 26,240	\$20,517	\$ 39,125	49.1%	\$ 12,885
10-60-140	OVERTIME	\$ 1,336	\$ 700	\$1,300	\$ 700	0.0%	\$ -
10-60-230	EDUCATION, TRAINING & TRAVEL	\$ 2,410	\$ 1,500		\$ 1,500	0.0%	\$ -
10-60-240	SUPPLIES	\$ 54,749	\$ 47,000	\$46,406	\$ 48,000	2.1%	\$ 1,000
10-60-250	EQUIPMENT MAINTENANCE	\$ 5,706	\$ 8,000	\$1,629	\$ 8,000	0.0%	\$ -
10-60-260	FUEL	\$ 13,200	\$ 6,000	\$5,549	\$ 7,500	25.0%	\$ 1,500
10-60-270	UTILITIES - STREET LIGHTS	\$ 63,294	\$ 63,000	\$42,081	\$ 60,000	-4.8%	\$ (3,000)
10-60-280	TELEPHONE	\$ 279	\$ 600	\$237	\$ 600	0.0%	\$ -
10-60-480	B & C IMPROVMENTS	\$ 295,810	\$ 111,475	\$312,550	MOVED TO SSD		
10-60-490	STREETS SIGNS	\$ 677	\$ 1,000	\$1,304	\$ 1,000	0.0%	\$ -
10-60-495	SIDEWALKS	\$ 175	\$ 5,000			-100.0%	\$ (5,000)
10-60-730	CAPITAL PROJECTS	\$ 2,865	\$ 3,500			-100.0%	\$ (3,500)
TOTAL STREETS		\$ 490,799	\$ 309,936	\$463,125	\$ 233,124	-15.0%	\$ (76,812)
SANITATION							
10-62-130	EMPLOYEE BENEFITS	\$ 76		\$19		0.0%	\$ -
10-62-240	SUPPLIES	\$ 6,159	\$ 4,000	\$3,593	\$ 4,000	0.0%	\$ -
10-62-250	EQUIPMENT MAINTENANCE	\$ -	\$ 1,200	\$821	\$ 1,000	-16.7%	\$ (200)

Santaquin City 2014-2015 Final Budget

Account Number	Description	Actuals (2012-2013)	Revised Budget (2013-2014)	Actual Thru 3/31/2013 (2013-2014) 75% of Yr.	Projected Budget (2014-2015)	%Chg.	\$ Chg.
10-62-260	FUEL	\$ 1,553	\$ 1,500	\$1,670	\$ 1,800	20.0%	\$ 300
10-62-280	TELEPHONE	\$ 279	\$ 600	\$266	\$ 600	0.0%	\$ -
10-62-311	WASTE PICKUP CHARGES	\$ 277,545	\$ 275,000	\$207,266	\$ 280,000	1.8%	\$ 5,000
10-62-480	CLOSE LANDFILL	\$ -	\$ 10,000		\$ 10,000	0.0%	\$ -
10-62-810	DEBT SERVICE	\$ -	\$ -	\$32		#DIV/0!	\$ -
TOTAL SANITATION		\$ 285,612	\$ 292,300	\$213,667	\$ 297,400	1.7%	\$ 5,100
BUILDING INSPECTION							
10-68-110	SALARIES AND WAGES	\$ 113,524	\$ 118,247	\$84,910	\$ 113,529	-4.0%	\$ (4,718)
10-68-130	EMPLOYEE BENEFITS	\$ 63,148	\$ 64,710	\$47,405	\$ 58,165	-10.1%	\$ (6,545)
10-68-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	\$ 5,169	\$ 370	\$2,777	\$ 370	0.0%	\$ -
10-68-230	EDUCATION, TRAVEL & TRAINING	\$ 3,559	\$ 6,400	\$3,273	\$ 4,700	-26.6%	\$ (1,700)
10-68-240	SUPPLIES	\$ 815	\$ 1,420	\$707	\$ 3,000	111.3%	\$ 1,580
10-68-250	EQUIPMENT MAINT	\$ 361	\$ 1,800	\$763	\$ 1,500	-16.7%	\$ (300)
10-68-260	FUEL	\$ 3,500	\$ 2,500	\$2,603	\$ 1,250	-50.0%	\$ (1,250)
10-68-280	TELEPHONE	\$ 1,582	\$ 1,800	\$1,310	\$ 1,200	-33.3%	\$ (600)
10-68-310	PROFESSIONAL & TECHNICAL SVCS	\$ 11,110	\$ 1,400	\$1,373	\$ 1,500	7.1%	\$ 100
10-68-740	CAPITAL VEHICLE & EQUIPMENT	\$ -	\$ -		\$ -	0.0%	\$ -
TOTAL BUILDING INSPECTION		\$ 202,767	\$ 198,647	\$145,120	\$ 185,214	-6.8%	\$ (13,433)
PARKS							
10-70-110	SALARIES AND WAGES	\$ 34,889	\$ 31,237	\$23,640	\$ 41,471	32.8%	\$ 10,234
10-70-120	SALARIES & WAGES (PART TIME)	\$ 21,264	\$ 16,444	\$13,894	\$ 20,162	22.6%	\$ 3,718
10-70-130	EMPLOYEE BENEFITS	\$ 26,303	\$ 26,555	\$20,171	\$ 28,720	8.2%	\$ 2,165
10-70-140	OVERTIME	\$ 2,186	\$ 1,300	\$1,010	\$ 1,300	0.0%	\$ -
10-70-220	NOTICES, ORDINANCES & PUBLICATIONS	\$ 1,080	\$ -	\$142		0.0%	\$ -
10-70-250	EQUIPMENT MAINTENANCE	\$ 3,951	\$ 3,500	\$3,316	\$ 3,500	0.0%	\$ -
10-70-260	FUEL	\$ 11,438	\$ 8,000	\$9,240	\$ 12,000	50.0%	\$ 4,000
10-70-270	UTILITIES	\$ 6,381	\$ 9,000	\$6,097	\$ 9,000	0.0%	\$ -
10-70-280	TELEPHONE	\$ 279	\$ 500	\$268	\$ 500	0.0%	\$ -
10-70-290	OTHER	\$ 321	\$ 500		\$ 500	0.0%	\$ -
10-70-300	BUILDINGS & GROUNDS MAINTENANC	\$ 21,075	\$ 14,500	\$7,291	\$ 12,000	-17.2%	\$ (2,500)
10-70-740	CAPITAL VEHICLE & EQUIPE	\$ 5,488	\$ 7,000		\$ 7,000	0.0%	\$ -
TOTAL PARKS		\$ 134,655	\$ 118,536	\$85,068	\$ 136,154	14.9%	\$ 17,618
EMERGENCY MANAGEMENT SERVICES							
10-72-330	CRICKET ABATEMENT	\$ 108				0.0%	\$ -
TOTAL EMERGENCY MANAGEMENT SERVICES		\$ 108	\$ -	\$0	\$ -	0.0%	\$ -
CEMETERY							
10-77-110	SALARIES AND WAGES	\$ 30,260	\$ 26,468	\$20,302	\$ 30,296	14.5%	\$ 3,828
10-77-120	SALARIES & WAGES (PART TIME)	\$ 9,766	\$ 22,880	\$4,928	\$ 22,880	0.0%	\$ -
10-77-130	EMPLOYEE BENEFITS	\$ 16,786	\$ 16,248	\$11,121	\$ 17,655	8.7%	\$ 1,407
10-77-140	OVERTIME	\$ 1,315	\$ 700	\$763	\$ 700	0.0%	\$ -
10-77-230	EDUCATION, TRAVEL & TRAINING	\$ -	\$ 500	\$980	\$ 500	0.0%	\$ -
10-77-240	SUPPLIES-USE 10-77-300	\$ 324	\$ -	\$195		0.0%	\$ -
10-77-250	EQUIPMENT MAINTENANCE	\$ 442	\$ 1,500	\$392	\$ 1,500	0.0%	\$ -
10-77-260	FUEL	\$ 3,210	\$ 2,500	\$4,931	\$ 4,500	80.0%	\$ 2,000
10-77-270	UTILITIES	\$ 331	\$ 300	\$226	\$ 400	33.3%	\$ 100
10-77-280	TELEPHONE	\$ 279	\$ 600	\$268	\$ 600	0.0%	\$ -
10-77-300	BUILDINGS & GROUND MAINTENANCE	\$ 3,836	\$ 2,500	\$1,744	\$ 3,000	20.0%	\$ 500
10-77-740	CAPITAL-VEHICLES & EQUIPMENT	\$ 5,488	\$ 6,500		\$ 6,500	100.0%	\$ -
TOTAL CEMETERY		\$ 72,037	\$ 80,696	\$45,848	\$ 88,531	9.7%	\$ 7,835
PLANNING & ZONING							
10-78-110	SALARIES AND WAGES	\$ 125,131	\$ 129,994	\$83,422	\$ 99,722	-23.3%	\$ (30,272)
10-78-120	SALARIES & WAGES (PART TIME)	\$ -	\$ -	\$1,812	\$ -	0.0%	\$ -
10-78-130	EMPLOYEE BENEFITS	\$ 67,631	\$ 69,405	\$42,462	\$ 48,924	-29.5%	\$ (20,481)
10-78-140	OVERTIME	\$ -	\$ -	\$153	\$ -	#DIV/0!	\$ -
10-78-210	BOOKS, SUBSCRIPT, & MEMBERSHIP	\$ 4,539	\$ 3,350	\$3,199	\$ 3,310	-1.2%	\$ (40)

Santaquin City 2014-2015 Final Budget

Account Number	Description	Actuals (2012-2013)	Revised Budget (2013-2014)	Actual Thru 3/31/2013 (2013-2014) 75% of Yr.	Projected Budget (2014-2015)	%Chg.	\$ Chg.
10-78-220	NOTICE, ORDINANCES & PUBLICATI	\$ 106	\$ 300	\$193	\$ 300	0.0%	\$ -
10-78-230	EDUCATION, TRAINING & TRAVEL	\$ 5,355	\$ 7,000	\$10,168	\$ 5,000	-28.6%	\$ (2,000)
10-78-240	SUPPLIES	\$ 2,967	\$ 1,000	\$824	\$ 950	-5.0%	\$ (50)
10-78-250	EQUIPMENT MAINT		\$ 200		\$ 200	0.0%	\$ -
10-78-260	FUEL	\$ 284	\$ 250	\$341	\$ 300	20.0%	\$ 50
10-78-280	TELEPHONE	\$ 486	\$ 600	\$401	\$ 600	0.0%	\$ -
10-78-310	PROFESSIONAL & TECHNICAL	\$ 976	\$ 28,600	\$11,604	\$ -	100.0%	\$ (28,600)
TOTAL PLANNING & ZONNING		\$ 207,475	\$ 240,699	\$154,579	\$ 159,306	-33.8%	\$ (81,393)
TRANSFERS							
10-90-100	TRANS TO P.S. IMPACT	\$ 150,000	\$ 147,624	\$110,718	\$ 130,389	-11.7%	\$ (17,235)
10-90-200	TRANSFER TO RECREATION FUND	\$ 94,000	\$ 62,000	\$43,833	\$ -	-100.0%	\$ (62,000)
10-90-300	TRANS TO MUSEUM FUND	\$ 4,000	\$ 4,730	\$3,548	\$ 4,200	-11.2%	\$ (530)
10-90-400	TRANS TO LIBRARY FUND	\$ 75,000	\$ 71,783	\$53,837	\$ 62,200	-11.4%	\$ (9,583)
10-90-500	TRANSFER TO SENIORS FUND	\$ 23,000	\$ 24,880	\$18,660	\$ 23,400	-5.9%	\$ (1,480)
10-90-550	TRANSFER TO COMPUTER CAP FUND	\$ 60,000	\$ 40,000	\$30,000	\$ 51,500	28.8%	\$ 11,500
10-90-600	TRANSFER TO CAPITAL PROJECTS	\$ 8,441	\$ 117,556	\$88,167	\$ 12,500	-803.2%	\$ (105,056)
10-90-700	TRANS TO CAPITAL VEH & EQUIP	\$ 162,106	\$ 134,000	\$100,500	\$ 278,460	107.8%	\$ 144,460
10-90-800	TRANSFER TO SANTAQUIN DAYS		\$ 7,000	\$5,250	\$ -	100.0%	\$ (7,000)
10-90-850	CONTRIBUTION TO FUND BALANCE		\$ 12		\$ 169	1308.3%	\$ 157
10-90-860	TRANSFER TO FIRE DEPARTMENT		\$ 343,703	\$257,777	\$ 202,500	100.0%	\$ (141,203)
10-90-870	TRANSFER TO ROADS SSD		\$ 496,092		\$ 512,500		
10-90-880	TRANSFER TO CDA FUND		\$ 20,000				
New	TRANSPORTATION IMPACT FEE FUND				\$ -	0.0%	\$ -
TOTAL TRANSFERS		\$ 576,547	\$ 1,469,380	\$712,290	\$ 1,277,818	-27.3%	\$ (191,562)
TOTAL FUND EXPENDITURES		\$ 4,408,098	\$ 4,941,973	\$3,563,111	\$ 4,684,181	-5.9%	\$ (257,792)
NET REVENUE OVER EXPENDITURES		\$ 356,564	\$ -	\$985	\$ (0)		\$ (0)
CAPITAL PROJECTS FUND							
REVENUES:							
MISCELLANEOUS REVENUE							
TOTAL MISCELLANEOUS REVENUE		\$ -	\$ -	\$0	\$ -	0.0%	\$ -
CONTRIBUTIONS AND TRANSFERS							
41-39-100	TRANSFER FROM GENERAL FUND	\$ 8,441	\$ 117,556	\$88,167	\$ 12,500	-803.2%	\$ (105,056)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 8,441	\$ 117,556	\$88,167	\$ 12,500	-803.2%	\$ (105,056)
TOTAL FUND REVENUES		\$ 8,441	\$ 117,556	\$88,167	\$ 12,500	-803.2%	\$ (105,056)
EXPENDITURES:							
EXPENDITURES							
41-40-200	KROBER BUILDING	\$ 7,098	\$ -		\$ -	#DIV/0!	\$ -
41-40-300	GOUDY PROPERTY PAYMENT		\$ 13,079		\$ -	100.0%	\$ (13,079)
41-40-700	OFFICE RELOCATION COSTS	\$ 851	\$ -		\$ -	-100.0%	\$ -
41-40-740	MAIN STREET PROJECT	\$ 75,209	\$ -	\$4,676	\$ -	-100.0%	\$ -
41-40-NEW	COUNCIL CHAMBER TECH IMPROVE				\$ 2,500		
41-40-NEW	COURT & POLICE WINDOW UPGRADES				\$ 10,000		
41-40-806	ECONOMIC DEVELOPMENT INVESTMENT		\$ 104,477	\$104,477	\$ -		
TOTAL EXPENDITURES		\$ 83,159	\$ 117,556	\$109,153	\$ 12,500	-803.2%	\$ (105,056)
TOTAL FUND EXPENDITURES		\$ 83,159	\$ 117,556	\$109,153	\$ 12,500	-803.2%	\$ (105,056)
NET REVENUE OVER EXPENDITURES		\$ (74,718)	\$ -	-\$20,986	\$ -	0.0%	\$ -

Santaquin City

2014-2015 Final Budget

Account Number	Description	Actuals (2012-2013)	Revised Budget (2013-2014)	Actual Thru 3/31/2013 (2013-2014) 75% of Yr.	Projected Budget (2014-2015)	%Chg.	\$ Chg.
CAPITAL VEHICLE AND EQUIPMENT							
REVENUES:							
CONTRIBUTIONS AND TRANSFERS							
42-39-100	TRANS FROM GENERAL FUND	\$ 162,106	\$ 134,000	\$100,500	\$ 278,460	107.8%	\$ 144,460
42-39-306	LEASE PROCEEDS-CAPITAL LEASES	\$ 319,136	\$ 65,000				\$ (65,000)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 481,242	\$ 199,000	\$100,500	\$ 278,460	39.9%	\$ 79,460
TOTAL FUND REVENUE		\$ 481,242	\$ 199,000	\$100,500	\$ 278,460	39.9%	\$ 79,460
EXPENDITURES:							
EXPENDITURES							
42-40-625	P.D. 2008 TRUCK #7744410 11/12	\$ 8,291	\$ -			#DIV/0!	\$ -
42-40-770	08 LOADER	\$ 23,360	\$ -			#DIV/0!	\$ -
42-40-771	LEASE PROCEEDS	\$ 167,136	\$ 65,000			-100.0%	\$ (65,000)
42-40-772	2010 - DUMP TRUCK LEASE (SNOW PLOW)	\$ 20,411	\$ 23,444	\$10,492	\$ 23,444	0.0%	\$ 0
42-40-774	2012 LEASE PURCHASES	\$ 151,583	\$ -			-100.0%	\$ -
42-40-810	2006 - FIRE TRUCK LEASE (LADDER)	\$ 28,239	\$ 30,883	\$20,819	\$ 30,883	0.0%	\$ (0)
42-40-815	FD-2007 WATER TENDER	\$ 9,081	\$ -			#DIV/0!	\$ -
42-40-910	2006 -AMBULANCE LEASE	\$ 7,229	\$ 7,906	\$5,330	\$ 7,906	0.0%	\$ (0)
42-41-010	2012/13 VEHICLE (3) LEASE	\$ 21,090	\$ 24,343	\$21,704	\$ 24,343	100.0%	\$ -
42-41-020	2012/13 - EMS DEFIBRILLATOR LEASE	\$ 33,427	\$ 33,427	\$22,598	\$ 33,427	0.0%	\$ 0
42-41-030	2013/14 - VEHICLE (4) LEASE	\$ -	\$ 13,997	\$29,179	\$ 32,295		
42-41-032	2014/15 - FIRE ENGINE	\$ -	\$ -		\$ 55,000		
42-41-034	2014/15 - VEHICLE (3) LEASE	\$ -	\$ -		\$ 16,068		
42-41-036	2014/15 - PATROL VEHICLE LEASES	\$ -	\$ -		\$ 55,094		
42-48-200	DEBT SERVICE-INTEREST	\$ 12,336	\$ -	\$9,927	\$ -	0.0%	\$ -
TOTAL FUND EXPENDITURES		\$ 482,183	\$ 199,000	\$120,050	\$ 278,460	39.9%	\$ 79,460
TOTAL FUND EXPENDITURES		\$ 482,183	\$ 199,000	\$120,050	\$ 278,460	39.9%	\$ 79,460
NET REVENUE OVER EXPENDITURES		\$ (941)	\$ -	-\$19,550	\$ (0)	0.0%	\$ (0)
COMPUTER TECHNOLOGY CAPITAL FUND							
REVENUES:							
CONTRIBUTIONS AND TRANSFERS							
43-39-100	TRANS FROM GENERAL FUND	\$ 60,000	\$ 40,000	\$30,000	\$ 51,500	28.8%	\$ 11,500
43-39-110	TRANS FROM WATER FUND	\$ 40,000	\$ 26,000	\$17,333	\$ 29,333	12.8%	\$ 3,333
43-39-120	TRANS FROM SEWER FUND	\$ 40,000	\$ 26,000	\$19,500	\$ 29,333	12.8%	\$ 3,333
43-39-130	TRANS FROM PI FUND	\$ 40,000	\$ 26,000	\$19,500	\$ 29,333	12.8%	\$ 3,333
43-39-140	MISC REVENUE	\$ -	\$ -			-100.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 180,000	\$ 118,000	\$86,333	\$ 139,500	18.2%	\$ 21,500
TOTAL FUND REVENUE		\$ 180,000	\$ 118,000	\$86,333	\$ 139,500	18.2%	\$ 21,500
EXPENDITURES:							
EXPENDITURES							
43-40-100	COMPUTER SUPPORT CONTRACT - RMT	\$ 27,520	\$ 28,000	\$15,381	\$ 22,000	-21.4%	\$ (6,000)
43-40-110	WEBSITE CONTRACT	\$ 12,525	\$ 10,000	\$10,000	\$ 19,000	90.0%	\$ 9,000
43-40-111	WEB CONTRACT - CHAMBER BUS PAGES	\$ 2,340	\$ 2,400			-100.0%	\$ (2,400)
43-40-200	DESKTOP ROTATION EXPENSE	\$ 9,068	\$ 10,606	\$3,754	\$ 15,000	41.4%	\$ 4,394
43-40-210	LAPTOP ROTATION EXPENSE	\$ -	\$ 10,000		\$ 15,000	50.0%	\$ 5,000
43-40-220	SERVERS ROTATION EXPENSE	\$ 48,149	\$ -	\$5,817	\$ -	#DIV/0!	\$ -

Santaquin City 2014-2015 Final Budget

Account Number	Description	Actuals (2012-2013)	Revised Budget (2013-2014)	Actual Thru 3/31/2013 (2013-2014) 75% of Yr.	Projected Budget (2014-2015)	%Chg.	\$ Chg.
43-40-230	MISC EQUIPMENT EXPENSE	\$ 19,114	\$ 3,000	\$12,234	\$ 10,000	233.3%	\$ 7,000
43-40-300	COPIER CONTRACTS	\$ 12,526	\$ 13,500	\$9,356	\$ 14,000	3.7%	\$ 500
43-40-400	PELORUS CONTRACT	\$ 10,000	\$ 12,500	\$8,151	\$ 12,500	0.0%	\$ -
43-40-500	SOFTWARE	\$ 610	\$ 6,000	\$8,048	\$ 10,000	66.7%	\$ 4,000
43-40-600	SPILLMAN - POLICE CONTRACT	\$ 22,942	\$ 15,000	\$14,434	\$ 15,000	0.0%	\$ -
43-40-610	FAT POT - POLICE CONTRACT		\$ -			0.0%	\$ -
43-40-611	PARLANT TECHNOLOGIES CONTRACT		\$ 6,994	\$6,823	\$ 7,000	100.0%	\$ 6
43-40-900	CONTRIBUTION TO FUND BALANCE		\$ -			#DIV/0!	\$ -
TOTAL FUND EXPENDITURES		\$ 164,793	\$ 118,000	\$93,998	\$ 139,500	18.2%	\$ 21,500
TOTAL FUND EXPENDITURES		\$ 164,793	\$ 118,000	\$93,998	\$ 139,500	18.2%	\$ 21,500
NET REVENUE OVER EXPENDITURES		\$ 15,207	\$ -	-\$7,665	\$ (0)	0.0%	\$ (0)
WATER FUND - ENTERPRISE FUND							
REVENUES:							
<u>ENTERPRISE REVENUE</u>							
51-37-100	WATER SALES	\$ 762,121	\$ 775,960	\$576,208	\$ 803,829	3.6%	\$ 27,869
51-37-175	WATER METERS	\$ 15,120	\$ 14,000	\$25,900	\$ 34,000	142.9%	\$ 20,000
51-37-200	WATER CONNECTION FEES	\$ 9,558	\$ 15,000	\$16,150	\$ 21,000	40.0%	\$ 6,000
51-37-212	CHLORINE SALES	\$ 4,528	\$ 4,000	\$2,223	\$ 3,000	-25.0%	\$ (1,000)
51-37-300	PENALTIES & FORFEITURES	\$ 141,710	\$ 155,000	\$110,010	\$ 150,000	-3.2%	\$ (5,000)
TOTAL ENTERPRISE REVENUE		\$ 933,037	\$ 963,960	\$730,491	\$ 1,011,829	5.0%	\$ 47,869
<u>MISCELLANEOUS REVENUE</u>							
51-38-100	INTEREST EARNINGS	\$ 1,036	\$ 1,000	\$2,056	\$ 2,500	150.0%	\$ 1,500
51-38-150	INTEREST/PTIF IN LIEU OF WATER	\$ 3,501	\$ 3,700	\$2,126	\$ 3,200	-13.5%	\$ (500)
51-38-200	CONSTRUCTION WATER	\$ 1,850	\$ 2,000	\$3,650	\$ 5,000	150.0%	\$ 3,000
51-38-900	MISCELLANEOUS	\$ 8,049	\$ 8,000	\$7,645	\$ 10,000	25.0%	\$ 2,000
TOTAL MISCELLANEOUS REVENUE		\$ 14,436	\$ 14,700	\$15,477	\$ 20,700	40.8%	\$ 6,000
TOTAL FUND REVENUE		\$ 947,473	\$ 978,660	\$745,967	\$ 1,032,529	5.5%	\$ 53,869
EXPENDITURES:							
<u>EXPENDITURES</u>							
51-40-110	SALARIES AND WAGES	\$ 98,466	\$ 106,295	\$79,027	\$ 118,472	11.5%	\$ 12,177
51-40-120	SALARIES AND WAGES - PART TIME	\$ 46,199	\$ 50,894	\$36,522	\$ 37,097	-27.1%	\$ (13,797)
51-40-130	EMPLOYEE BENEFITS	\$ 60,860	\$ 68,946	\$51,680	\$ 72,452	5.1%	\$ 3,506
51-40-140	OVERTIME	\$ 2,506	\$ 2,500	\$3,220	\$ 2,000	-20.0%	\$ (500)
51-40-210	BOOKS, SUBSCRIPTIONS & MEMBERS	\$ 6,763	\$ 4,500	\$6,723	\$ 4,500	0.0%	\$ -
51-40-230	EDUCATION, TRAINING & TRAVEL	\$ 2,044	\$ 4,000	\$1,620	\$ 4,000	0.0%	\$ -
51-40-240	SUPPLIES	\$ 126,789	\$ 65,000	\$112,082	\$ 120,000	84.6%	\$ 55,000
51-40-250	EQUIPMENT MAINTENANCE	\$ 9,896	\$ 7,000	\$10,908	\$ 7,000	0.0%	\$ -
51-40-252	WATER SHARE PURCHASE	\$ 58,500	\$ -	\$0		0.0%	\$ -
51-40-253	WATER SHARE ASSESSMENT	\$ 33,233	\$ 35,000	\$42,473	\$ 35,000	0.0%	\$ -
51-40-260	FUEL	\$ 4,966	\$ 6,000	\$2,585	\$ 6,000	0.0%	\$ -
51-40-273	UTILITIES	\$ 123,436	\$ 114,765	\$48,680	\$ 114,765	0.0%	\$ -
51-40-280	TELEPHONE	\$ 1,477	\$ 1,300	\$1,722	\$ 1,300	0.0%	\$ -
51-40-310	PROFESSIONAL & TECHNICAL SVCS	\$ 8,798	\$ 7,000	\$15,479	\$ 7,000	0.0%	\$ -
51-40-650	DEPRECIATION	\$ 108,483				0.0%	\$ -
51-40-900	TRANSFER TO GENERAL FUNDS	\$ 504,901	\$ 479,460	\$319,640	\$ 470,000	-2.0%	\$ (9,460)
51-40-910	TRANSFER TO COMPUTER CAP FUND	\$ 31,000	\$ 26,000	\$17,333	\$ 29,333	12.8%	\$ 3,333
51-40-NEW	CONTRIBUTION TO FUND BALANCE		\$ -		\$ 3,610	0.0%	\$ 3,610
TOTAL EXPENDITURES		\$ 1,228,317	\$ 978,660	\$749,696	\$ 1,032,529	5.5%	\$ 53,869
TOTAL FUND EXPENDITURES		\$ 1,228,317	\$ 978,660	\$749,696	\$ 1,032,529	5.5%	\$ 53,869

Santaquin City 2014-2015 Final Budget

Account Number	Description	Actuals (2012-2013)	Revised Budget (2013-2014)	Actual Thru 3/31/2013 (2013-2014) 75% of Yr.	Projected Budget (2014-2015)	%Chg.	\$ Chg.
NET REVENUE OVER EXPENDITURES		\$ (280,843)	\$ -	-\$3,728	\$ (0)	0.0%	\$ (0)
SEWER FUND							
REVENUES:							
ENTERPRISE REVENUE							
52-37-100	USER FEE	\$ 1,263,091	\$ 1,274,132	\$970,801	\$ 1,346,430	5.7%	\$ 72,298
52-37-220	SEWER CONNECTION FEES	\$ 5,500	\$ -	\$0	\$ -	#DIV/0!	\$ -
52-37-225	LAGOON FARM REVENUE	\$ 11,860	\$ 8,000	\$7,940	\$ 8,000	0.0%	\$ -
TOTAL ENTERPRISE REVENUE		\$ 1,280,451	\$ 1,282,132	\$978,741	\$ 1,354,430	5.6%	\$ 72,298
MISCELLANEOUS REVENUE							
52-38-100	INTEREST EARNINGS	\$ 1,305	\$ 2,000	\$795	\$ 2,000	0.0%	\$ -
52-38-820	SEWER DEPT HOME RENTAL	\$ 8,850	\$ 9,600	\$8,100	\$ 9,600	0.0%	\$ -
52-38-900	MISCELLANEOUS	\$ 6	\$ 500	\$0	\$ 500	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$ 10,160	\$ 12,100	\$8,895	\$ 12,100	0.0%	\$ -
CONTRIBUTIONS AND TRANSFERS							
52-38-910	TRANSFER FROM SEWER IMPACT FEE FUND	\$ 74,000	\$ 148,000	\$111,000	\$ 168,000	13.5%	\$ 20,000
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 74,000	\$ 148,000	\$111,000	\$ 168,000	13.5%	\$ 20,000
TOTAL FUND REVENUE		\$ 1,364,611	\$ 1,442,232	\$1,098,636	\$ 1,534,530	6.4%	\$ 92,298
EXPENDITURES:							
EXPENDITURES							
52-40-110	SALARIES AND WAGES	\$ 136,609	\$ 148,854	\$108,354	\$ 165,290	11.0%	\$ 16,436
52-40-120	SALARIES AND WAGES - PART TIME	\$ 48,434	\$ 50,894	\$36,523	\$ 34,713	-31.8%	\$ (16,181)
52-40-130	EMPLOYEE BENEFITS	\$ 88,551	\$ 98,894	\$74,738	\$ 103,433	4.6%	\$ 4,539
52-40-140	OVERTIME	\$ 3,085	\$ 2,000	\$7,370	\$ 2,000	0.0%	\$ -
52-40-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$ 20	\$ -	\$45	\$ -	0.0%	\$ -
52-40-230	EDUCATION, TRAINING & TRAVEL	\$ 2,106	\$ 2,500	\$4,045	\$ 2,500	0.0%	\$ -
52-40-240	SUPPLIES	\$ 48,302	\$ 27,500	\$43,360	\$ 28,013	1.9%	\$ 513
52-40-250	EQUIPMENT MAINTENANCE	\$ 6,144	\$ 4,000	\$7,349	\$ 4,000	0.0%	\$ -
52-40-260	FUEL	\$ 2,349	\$ 5,000	\$1,670	\$ 5,000	0.0%	\$ -
52-40-270	UTILITIES	\$ 40,110	\$ 35,000	\$56,600	\$ 35,000	0.0%	\$ -
52-40-273	BLOWER BLDG & SHOP	\$ -	\$ -	\$1,582	\$ -	#DIV/0!	\$ -
52-40-280	TELEPHONE	\$ 1,311	\$ 1,553	\$2,089	\$ 1,734	11.7%	\$ 181
52-40-310	PROFESSIONAL & TECHNICAL SVCS	\$ 3,908	\$ 7,000	\$50,487	\$ 14,000	100.0%	\$ 7,000
52-40-325	SEWER LINE CLEANOUT (1/3 of City)	\$ 32,996	\$ 35,000	\$34,849	\$ 35,000	0.0%	\$ -
52-40-335	LAGOON FARM EXPENSE	\$ 7,279	\$ 4,000	\$5,442	\$ 4,000	0.0%	\$ -
52-40-500	WRF - UTILITIES	\$ -	\$ 125,000	\$2,039	\$ 125,000	100.0%	\$ -
52-40-510	WRF - CHEMICAL SUPPLIES	\$ -	\$ 20,000	\$9,015	\$ 20,000	100.0%	\$ -
52-40-520	WRF - SUPPLIES	\$ -	\$ 5,000	\$4,685	\$ 5,000	100.0%	\$ -
52-40-530	WRF - SOLID WASTE DISPOSAL	\$ -	\$ 10,000	\$10,355	\$ 20,000	100.0%	\$ 10,000
52-40-650	DEPRECIATION	\$ 286,751	\$ -	\$ -	\$ -	0.0%	\$ -
52-40-730	CAPITAL PROJECTS	\$ 1,000	\$ -	\$ -	\$ -	#DIV/0!	\$ -
52-40-NEW	RESERVE FUND DEPOSITS	\$ -	\$ -	\$ -	\$ 100,016		
52-40-810	DEBT SERVICE - PRINCIPAL	\$ -	\$ 759,311	\$ -	\$ 659,298	-13.2%	\$ (100,013)
52-40-820	DEBT SERVICE - INTEREST	\$ (10,703)	\$ -	\$7,800	\$ -	#DIV/0!	\$ -
52-40-830	DEBT SERVICE - CLOSING COSTS	\$ 53,263	\$ -	\$ -	\$ -	#DIV/0!	\$ -
52-40-NEW	TRANSFER TO COMPUTER CAPITAL	\$ -	\$ -	\$ -	\$ 29,333		
52-40-900	TRANSFER TO GENERAL FUND	\$ 776,496	\$ 100,727	\$75,545	\$ 141,200	40.2%	\$ 40,473
TOTAL EXPENDITURES		\$ 1,528,011	\$ 1,442,233	\$543,941	\$ 1,534,530	6.4%	\$ 92,297
TOTAL FUND EXPENDITURES		\$ 1,528,011	\$ 1,442,233	\$543,941	\$ 1,534,530	6.4%	\$ 92,297

Santaquin City 2014-2015 Final Budget

Account Number	Description	Actuals (2012-2013)	Revised Budget (2013-2014)	Actual Thru 3/31/2013 (2013-2014) 75% of Yr.	Projected Budget (2014-2015)	%Chg.	\$ Chg.
NET REVENUE OVER EXPENDITURES		\$ (163,400)	\$ (1)	\$554,695	\$ 0	-129.8%	\$ 1
PRESSURIZED IRRIGATION							
REVENUES:							
<u>ENTERPRISE REVENUE</u>							
54-37-100	PI WATER SALES	\$ 611,484	\$ 613,621	\$453,291	\$ 632,356	3.1%	\$ 18,735
54-37-121	PI METER	\$ 16,330	\$ 14,000	\$29,700	\$ 30,000	114.3%	\$ 16,000
54-37-200	PI CONNECTION FEES	\$ 8,350	\$ 9,000	\$18,400	\$ 20,000	122.2%	\$ 11,000
54-37-300	PENALTIES & FORFEITURES	\$ (1)				0.0%	\$ -
TOTAL ENTERPRISE REVENUE		\$ 636,162	\$ 636,621	\$501,391	\$ 682,356	7.2%	\$ 45,735
TOTAL FUND REVENUE		\$ 636,162	\$ 636,621	\$501,391	\$ 682,356	7.2%	\$ 45,735
EXPENDITURES:							
<u>EXPENDITURES</u>							
54-40-110	SALARIES AND WAGES				\$ 95,436	#DIV/0!	\$ 95,436
54-40-120	SALARIES AND WAGES - PART TIME				\$ 26,892	#DIV/0!	\$ 26,892
54-40-130	EMPLOYEE BENEFITS				\$ 2,000	#DIV/0!	\$ 2,000
52-40-140	OVERTIME				\$ 57,541	#DIV/0!	\$ 57,541
54-40-273	UTILITIES			\$71,143			
54-40-320	SUMMIT CREEK MOU AGREEMENT	\$ 3,340	\$ 3,340	\$3,340	\$ 3,340	0.0%	\$ -
54-40-900	TRANSFER TO GENERAL FUNDS	\$ 169,000	\$ 262,121	\$148,467	\$ 252,965	-3.5%	\$ (9,156)
54-40-905	TRANSFER TO COMPUTER CAP FUND	\$ 31,000	\$ 26,000	\$19,500	\$ 29,333	12.8%	\$ 3,333
54-40-910	TRANSFER TO CAPITAL PROJECT	\$ 37,000					
54-40-920	TRANS TO WATER IMPACT	\$ 397,157	\$ 345,158	\$258,869	\$ 214,849	-37.8%	\$ (130,309)
54-40-NEW	CONTRIBUTION TO FUND BALANCE		\$ 3			-100.0%	\$ (3)
TOTAL EXPENDITURES		\$ 637,497	\$ 636,622	\$501,319	\$ 682,356	7.2%	\$ 45,734
TOTAL FUND EXPENDITURES		\$ 637,497	\$ 636,622	\$501,319	\$ 682,356	7.2%	\$ 45,734
NET REVENUE OVER EXPENDITURES		\$ (1,335)	\$ (1)	\$72	\$ (0)	0.0%	\$ 1
CULINARY WATER IMPACT FEES							
REVENUES:							
<u>MISCELLANEOUS REVENUE</u>							
55-38-800	IMPACT FEES	\$ 99,000	\$ 188,900	\$198,156	\$ 45,920	-163.4%	\$ (142,980)
55-38-900	TRANS FROM P.I.	\$ 397,157	\$ 345,158	\$258,869		-100.0%	\$ (345,158)
TOTAL MISCELLANEOUS REVENUE		\$ 496,157	\$ 534,058	\$457,025	\$ 45,920	-112.8%	\$ (488,138)
<u>CONTRIBUTIONS AND TRANSFERS</u>							
55-39-110	CONTRIBUTIONS FROM SURPLUS		\$ -			#DIV/0!	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ -	\$ -	\$0	\$ -	#DIV/0!	\$ -
TOTAL FUND REVENUE		\$ 496,157	\$ 534,058	\$457,025	\$ 45,920	-112.8%	\$ (488,138)
EXPENDITURES:							
<u>EXPENDITURES</u>							
55-40-100	CENTER STREET WELL	\$ 45,937	\$ -			#DIV/0!	\$ -
55-40-300	PRESSURIZED IRRIGATION PAYMENT		\$ 432,657			-100.0%	\$ (432,657)
55-40-653	EAST SIDE BOOSTER PUMP	\$ 1,044	\$ -			-100.0%	\$ -
55-40-720	IMPACT FEE	\$ 8,472	\$ -	\$6,607	\$ 45,920	-100.0%	\$ 45,920
55-40-730	CAPITAL FACILITY PLAN UPDATES	\$ 62,391	\$ -	\$82,970		#DIV/0!	\$ -

Santaquin City 2014-2015 Final Budget

Account Number	Description	Actuals (2012-2013)	Revised Budget (2013-2014)	Actual Thru 3/31/2013 (2013-2014) 75% of Yr.	Projected Budget (2014-2015)	%Chg.	\$ Chg.
55-40-800	SUMMIT RIDGE REIMBURSEMENT	\$ 42,500	\$ -	\$40,000		#DIV/0!	\$ -
55-40-820	DEBT SERVICE - INTEREST	\$ 127,182	\$ -	\$145,083		#DIV/0!	\$ -
55-40-850	DEPRECIATION	\$ 740,307	\$ -			0.0%	\$ -
55-40-860	AMORTIZATION	\$ 291,097	\$ -	\$0		0.0%	\$ -
TOTAL EXPENDITURES		\$ 1,318,930	\$ 432,657	\$274,660	\$ 45,920	-89.4%	\$ (386,737)
TOTAL FUND EXPENDITURES		\$ 1,318,930	\$ 432,657	\$274,660	\$ 45,920	-89.4%	\$ (386,737)
NET REVENUE OVER EXPENDITURES		\$ (822,773)	\$ 101,401	\$182,364	\$ -	-100.0%	\$ (101,401)
SEWER IMPACT FEES							
REVENUES:							
MISCELLANEOUS REVENUE							
56-38-100	INTEREST EARNINGS	\$ 13,417	\$ -	\$2,997		#DIV/0!	\$ -
56-38-300	USDA GRANT	\$ 604,480	\$ 3,500,000	\$4,953,913		-100.0%	\$ (3,500,000)
56-38-350	CUP GRANT	\$ 100,000	\$ -			0.0%	\$ -
56-38-400	WATER QUALITY GRANT	\$ 276,808	\$ -	\$76,000		#DIV/0!	\$ -
56-38-800	IMPACT FEES	\$ 148,000	\$ 140,000	\$316,000	\$ 280,000	100.0%	\$ 140,000
TOTAL MISCELLANEOUS REVENUE		\$ 1,142,705	\$ 3,640,000	\$5,348,910	\$ 280,000	-92.3%	\$ (3,360,000)
CONTRIBUTIONS AND TRANSFERS							
56-39-100	REVENUE FROM SURPLUS	\$ 90	\$ 20,000			100.0%	\$ (20,000)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 90	\$ 20,000	\$0	\$ -	-100.0%	\$ (20,000)
TOTAL FUND REVENUE		\$ 1,142,795	\$ 3,660,000	\$5,348,910	\$ 280,000	-92.3%	\$ (3,380,000)
EXPENDITURES:							
EXPENDITURES							
56-40-100	900 SOUTH SEWER PROJECT		\$ -	\$610			
56-40-200	SCADA SYSTEM		\$ -	\$378		#DIV/0!	\$ -
56-40-760	WRF PROJECT CA SERVICES	\$ 1,171	\$ -				
56-40-770	UPRR CROSSING	\$ 10,600	\$ -				
56-40-780	WRF POST CLOSING EXPENDIT	\$ 56,440	\$ 3,500,000	\$117,793		-100.0%	\$ (3,500,000)
56-40-781	FLATIRON WRF PAYMENTS			\$4,785,017			
56-40-782	WRF - POST CLS - NON REIMBURSE	\$ 14,327	\$ -	\$86,471		0.0%	\$ -
56-40-800	SUMMIT RIDGE REIMBURSEMENT	\$ 20,400	\$ 12,000	\$19,200	\$ 12,000	0.0%	\$ -
56-40-850	DEPRECIATION	\$ 146,434	\$ -			0.0%	\$ -
56-40-860	DEBT SERVICE INTEREST	\$ 103,492	\$ -	\$128,915		0.0%	\$ -
56-40-NEW	SET ASIDE FOR FUTURE MEMBRAMES				\$ 100,000		
56-40-900	TRANSFER TO OTHER FUNDS	\$ 74,000	\$ 148,000	\$111,000	\$ 168,000	13.5%	\$ 20,000
TOTAL EXPENDITURES		\$ 426,864	\$ 3,660,000	\$5,249,383	\$ 280,000	-92.3%	\$ (3,380,000)
TOTAL FUND EXPENDITURES		\$ 426,864	\$ 3,660,000	\$5,249,383	\$ 280,000	-92.3%	\$ (3,380,000)
NET REVENUE OVER EXPENDITURES		\$ 715,932	\$ -	\$99,526	\$ -	0.0%	\$ -
PARK IMPACT FEES							
REVENUES:							
MISCELLANEOUS REVENUE							
57-38-150	CONTRIBUTIONS FROM BEGINNING BAL		\$ 75,000			-100.0%	\$ (75,000)
57-38-300	UT CO PARK/REC GRANT	\$ 5,425	\$ -	\$5,428		#DIV/0!	\$ -
57-38-400	FIRE WOOD SALES	\$ 2,680	\$ -	\$80			
57-38-800	IMPACT FEES	\$ 95,000	\$ 187,500	\$200,000	\$ 175,000	-14.3%	\$ (12,500)

Santaquin City 2014-2015 Final Budget

Account Number	Description	Actuals (2012-2013)	Revised Budget (2013-2014)	Actual Thru 3/31/2013 (2013-2014) 75% of Yr.	Projected Budget (2014-2015)	%Chg.	\$ Chg.
TOTAL MISCELLANEOUS REVENUE		\$ 103,105	\$ 262,500	\$205,508	\$ 175,000	-53.8%	\$ (87,500)
TOTAL FUND REVENUE		\$ 103,105	\$ 262,500	\$205,508	\$ 175,000	-53.8%	\$ (87,500)
EXPENDITURES:							
<u>EXPENDITURES</u>							
57-40-410	ORCHARD COVE PARK (NORTH)	\$ 293,130	\$ 75,000	\$127,361		-100.0%	\$ (75,000)
57-40-720	IMPACT FEE	\$ 161	\$ 187,500	\$10,308		100.0%	\$ (187,500)
57-40-900	CONTRIBUTION TO FUND BALANCE		\$ -		\$ 175,000	#DIV/0!	\$ 175,000
TOTAL EXPENDITURES		\$ 293,291	\$ 262,500	\$137,669	\$ 175,000	-53.8%	\$ (87,500)
TOTAL FUND EXPENDITURES		\$ 293,291	\$ 262,500	\$137,669	\$ 175,000	-53.8%	\$ (87,500)
NET REVENUE OVER EXPENDITURES		\$ (190,186)	\$ -	\$67,839	\$ -	#DIV/0!	\$ -
PUBLIC SAFETY IMPACT FEES							
REVENUES:							
<u>MISCELLANEOUS REVENUE</u>							
58-38-100	INTEREST EARNED						
58-38-200	TRANS FROM G.F.	\$ 150,000	\$ 147,624	\$110,718	\$ 130,389	-11.7%	\$ (17,235)
58-38-800	IMPACT FEES	\$ 21,799	\$ 11,420	\$32,236	\$ 29,429	157.7%	\$ 18,009
TOTAL MISCELLANEOUS REVENUE		\$ 171,799	\$ 159,044	\$142,954	\$ 159,818	0.5%	\$ 774
TOTAL FUND REVENUE		\$ 171,799	\$ 159,044	\$142,954	\$ 159,818	0.5%	\$ 774
EXPENDITURES:							
<u>EXPENDITURES</u>							
58-40-100	PUBLIC SAFETY PAYMENT	\$ 138,000	\$ 159,044	\$143,000	\$ 159,818	0.5%	\$ 774
58-40-150	DEBT SERVICE INTEREST	\$ 24,015	\$ -	\$18,044		#DIV/0!	\$ -
58-40-730	CAPITAL FACILITY PLAN UPDATE	\$ 9,650	\$ -	\$0		#DIV/0!	\$ -
TOTAL EXPENDITURES		\$ 171,665	\$ 159,044	\$161,044	\$ 159,818	0.5%	\$ 774
TOTAL FUND EXPENDITURES		\$ 171,665	\$ 159,044	\$161,044	\$ 159,818	0.5%	\$ 774
NET REVENUE OVER EXPENDITURES		\$ 135	\$ -	-\$18,089	\$ -	0.0%	\$ -
TRANSPORTATION IMPACT FEES							
REVENUES:							
<u>MISCELLANEOUS REVENUE</u>							
59-38-200	TRANS FROM G.F.						
59-38-NEW	BARROWED FUNDS ECONOMIC DEVEL		\$ 40,000			100.0%	\$ 40,000
59-38-NEW	IMPACT FEES				\$ 131,250		
TOTAL MISCELLANEOUS REVENUE		\$ -	\$ 40,000	\$0	\$ 131,250	100.0%	\$ 91,250
TOTAL FUND REVENUE		\$ -	\$ 40,000	\$0	\$ 131,250	228.1%	\$ 91,250
EXPENDITURES:							
<u>EXPENDITURES</u>							
59-40-NEW	IMPACT FEE						
59-40-730	CAPITAL FACILITY PLAN UPDATE		\$ 40,000	\$12,287		100.0%	\$ (40,000)

Santaquin City
2014-2015 Final Budget

Account Number	Description	Actuals (2012-2013)	Revised Budget (2013-2014)	Actual Thru 3/31/2013 (2013-2014) 75% of Yr.	Projected Budget (2014-2015)	%Chg.	\$ Chg.
59-40-NEW	REPAYMENT OF LOAN FROM GF				\$ 29,000		
59-40-NEW	CONTRIBUTION TO FUND BALANCE				\$ 102,250		
TOTAL EXPENDITURES		\$ -	\$ 40,000	\$12,287	\$ 131,250	100.0%	\$ 91,250
TOTAL FUND EXPENDITURES		\$ -	\$ 40,000	\$12,287	\$ 131,250	100.0%	\$ 91,250
NET REVENUE OVER EXPENDITURES		\$ -	\$ -	-\$12,287	\$ -	0.0%	\$ -
PRESSURIZED IRRIGATION WATER IMPACT FEES - NEW							
REVENUES:							
MISCELLANEOUS REVENUE							
60-38-800	IMPACT FEES		\$ 84,700	\$3,388	\$ 237,160	#DIV/0!	\$ 152,460
60-38-900	TRANS FROM P.I.		\$ -		\$ 214,849	#DIV/0!	\$ 214,849
TOTAL MISCELLANEOUS REVENUE		\$ -	\$ 84,700	\$3,388	\$ 452,009	#DIV/0!	\$ 367,309
CONTRIBUTIONS AND TRANSFERS							
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ -	\$ -	\$0	\$ -	#DIV/0!	\$ -
TOTAL FUND REVENUE		\$ -	\$ 84,700	\$3,388	\$ 452,009	#DIV/0!	\$ 367,309
EXPENDITURES:							
EXPENDITURES							
60-40-300	PRESSURIZED IRRIGATION PAYMENT		\$ -		\$ 452,009	#DIV/0!	\$ 452,009
60-40-720	IMPACT FEE		\$ 84,700			-100.0%	\$ (84,700)
TOTAL EXPENDITURES		\$ -	\$ 84,700	\$0	\$ 452,009	#DIV/0!	\$ 367,309
TOTAL FUND EXPENDITURES		\$ -	\$ 84,700	\$0	\$ 452,009	#DIV/0!	\$ 367,309
NET REVENUE OVER EXPENDITURES		\$ -	\$ -	\$3,388	\$ -	-100.0%	\$ -
RECREATION - SPECIAL REV FUND							
REVENUES:							
INTERGOVERNMENTAL REVENUE							
61-33-100	CELL TOWER LEASE REVENUE	\$ 30,494	\$ 27,842	\$31,590	\$ 36,500	31.1%	\$ 8,658
TOTAL INTERGOVERNMENTAL REVENUE		\$ 30,494	\$ 27,842	\$31,590	\$ 36,500	31.1%	\$ 8,658
CHARGES FOR SERVICES							
61-34-100	DANCE CLASS	\$ 5,446	\$ 5,500	\$2,945	\$ 5,500	0.0%	\$ -
61-34-150	PARK RENTAL REVENUE	\$ 1,485	\$ 1,000	\$730	\$ 1,000	0.0%	\$ -
61-34-200	SNACK SHACK PROCEEDS	\$ 2,931	\$ 3,500	\$215		-100.0%	\$ (3,500)
61-34-241	ARTS COUNCIL	\$ 108	\$ -	\$20		0.0%	\$ -
61-34-300	BASEBALL REVENUE	\$ 11,063	\$ 11,000	\$9,905	\$ 11,000	0.0%	\$ -
61-34-310	SOFTBALL REVENUE	\$ 5,498	\$ 7,000	\$4,591	\$ 7,000	0.0%	\$ -
61-34-320	TEEBALL REVENUE	\$ 4,336	\$ 4,000	\$3,227	\$ 4,000	0.0%	\$ -
61-34-400	TUMBLING/GYMNASTICS	\$ 24,562	\$ 20,000	\$22,165	\$ 20,000	0.0%	\$ -
61-34-410	KIDS CAMPS/EVENTS	\$ 6,409	\$ 6,000	\$2,892	\$ 6,000	0.0%	\$ -
61-34-430	CRAFT FAIR	\$ 807	\$ 650	\$885	\$ 650	0.0%	\$ -
61-34-450	YOUTH VOLLEYBALL	\$ 1,650	\$ 1,750	\$2,263	\$ 1,750	0.0%	\$ -
61-34-460	FUTSAL	\$ 1,293	\$ 1,500	\$87	\$ 1,500	0.0%	\$ -
61-34-480	SMART START	\$ 427	\$ 350	\$360	\$ 350	100.0%	\$ -
61-34-500	FOOTBALL REGISTRATION	\$ 4,375	\$ 4,000	\$4,546	\$ 4,000	0.0%	\$ -
61-34-600	ADULT SPORTS	\$ 900	\$ 1,800	\$1,180	\$ 1,800	0.0%	\$ -
61-34-650	WRESTLING	\$ 880	\$ 900	\$901	\$ 900	0.0%	\$ -

Santaquin City 2014-2015 Final Budget

Account Number	Description	Actuals (2012-2013)	Revised Budget (2013-2014)	Actual Thru 3/31/2013 (2013-2014) 75% of Yr.	Projected Budget (2014-2015)	%Chg.	\$ Chg.
61-34-660	JR JAZZ	\$ 13,184	\$ 13,000	\$12,804	\$ 13,000	0.0%	\$ -
61-34-700	SOCCER REGISTRATION	\$ 11,150	\$ 11,000	\$9,354	\$ 11,000	0.0%	\$ -
61-34-750	TENNIS	\$ 1,046	\$ 2,000	\$167	\$ 2,000	0.0%	\$ -
61-34-800	AEROBICS	\$ 11,304	\$ 10,000	\$8,280	\$ 10,000	0.0%	\$ -
61-34-810	KICKBALL	\$ 263	\$ 600	-\$54	\$ 600	0.0%	\$ -
61-34-850	NEW PROGRAMS		\$ 1,000		\$ 1,000	0.0%	\$ -
61-38-200	RECREATION CENTER DONATIONS	\$ 779					
61-38-210	SCHOLARSHIP FUNDRAISING	\$ 448	\$ 500		\$ 500	100.0%	\$ -
TOTAL CHARGES FOR SERVICES		\$ 110,342	\$ 107,050	\$87,463	\$ 103,550	-3.3%	\$ (3,500)
CONTRIBUTIONS AND TRANSFERS							
61-39-100	TRANSFER FROM GENERAL FUND	\$ 94,000	\$ 62,000	\$43,833		-100.0%	\$ (62,000)
61-39-300	CONTRIBUTION FROM SURPLUS		\$ 20,246		\$ 20,000	-1.2%	\$ (246)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 94,000	\$ 82,246	\$43,833	\$ 20,000	-75.7%	\$ (62,246)
TOTAL FUND REVENUE		\$ 234,836	\$ 217,138	\$162,886	\$ 160,050	-26.3%	\$ (57,088)
EXPENDITURES:							
EXPENDITURES							
61-40-110	SALARIES & WAGES	\$ 86,947	\$ 68,114	\$49,416	\$ 34,103	-49.9%	\$ (34,011)
61-40-120	SALARIES & WAGES (PART TIME)	\$ 51,114	\$ 52,582	\$31,946	\$ 53,193	1.2%	\$ 611
61-40-130	EMPLOYEE BENEFITS	\$ 56,393	\$ 47,741	\$35,311	\$ 30,699	-35.7%	\$ (17,042)
61-40-200	DANCE CLASS	\$ 1,030	\$ 1,250	\$1,190	\$ 1,250	0.0%	\$ -
61-40-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$ 750	\$ 600	\$450	\$ 600	0.0%	\$ -
61-40-230	EDUCATION, TRAINING & TRAVEL	\$ 1,888	\$ 2,000	\$301	\$ 2,000	0.0%	\$ -
61-40-240	BASEBALL SUPPLIES	\$ 6,436	\$ 6,500	\$2,453	\$ 6,500	0.0%	\$ -
61-40-241	SOFTBALL SUPPLIES	\$ 2,650	\$ 2,687	\$130	\$ 2,687	0.0%	\$ -
61-40-242	TEEBALL SUPPLIES	\$ 2,238	\$ 1,750		\$ 1,750	0.0%	\$ -
61-40-244	ARTS COUNCIL		\$ -	\$29		#DIV/0!	\$ -
61-40-250	EQUIPMENT MAINTENANCE	\$ 341	\$ 1,000	\$90	\$ 1,000	0.0%	\$ -
61-40-255	GYM FLOOR MAINT	\$ 66	\$ 1,500		\$ 1,500	0.0%	\$ -
61-40-256	CHANGE NAME TO "REC1 SOFTWARE"		\$ 3,000		\$ 3,000	100.0%	\$ -
61-40-260	FUEL	\$ 534	\$ 800	\$425	\$ 800	0.0%	\$ -
61-40-280	TELEPHONE	\$ 1,972	\$ 2,000	\$1,326	\$ 2,000	0.0%	\$ -
61-40-335	MISC SUPPLIES	\$ 2,290	\$ 3,014	\$234	\$ 2,178	-27.7%	\$ (836)
61-40-400	TUMBLING/GYMNASTICS	\$ 2,516	\$ 2,000	\$553	\$ 2,000	0.0%	\$ -
61-40-410	KIDS CAMPS/EVENTS	\$ 2,288	\$ 2,000	\$481	\$ 2,000	0.0%	\$ -
61-40-430	CRAFT FAIR		\$ 100	\$78	\$ 100	0.0%	\$ -
61-40-450	YOUTH VOLLEYBALL	\$ 598	\$ 350	\$556	\$ 350	0.0%	\$ -
61-40-460	FUTSAL	\$ 642	\$ 600	\$78	\$ 390	-35.0%	\$ (210)
61-40-484	SNACK SHACK FOOD	\$ 1,766	\$ 3,000	\$207		-100.0%	\$ (3,000)
61-40-600	ART COUNCIL EXPENSES		\$ -	\$25		#DIV/0!	\$ -
61-40-610	SOCCER EXPENSE	\$ 9,173	\$ 5,500	\$5,452	\$ 5,500	0.0%	\$ -
61-40-630	FLAG FOOTBALL EXPENSE	\$ 1,125	\$ 1,250	\$846	\$ 1,250	0.0%	\$ -
61-40-640	TENNIS	\$ 35	\$ 350		\$ 350	0.0%	\$ -
61-40-650	WRESTLING	\$ 222	\$ 250	\$289	\$ 250	0.0%	\$ -
61-40-660	JR. JAZZ	\$ 5,895	\$ 4,400	\$2,389	\$ 3,200	-27.3%	\$ (1,200)
61-40-670	ADULT SPORTS	\$ 944	\$ 800	\$788	\$ 800	0.0%	\$ -
61-40-700	FUTURE PROGRAMS		\$ 500			-100.0%	\$ (500)
61-40-800	AEROBICS	\$ 199	\$ 1,000	\$126	\$ 500	-50.0%	\$ (500)
61-40-810	KICKBALL SUPPLIES	\$ 58	\$ 100		\$ 100	0.0%	\$ -
61-40-NEW	PARKS RENTAL		\$ 400			100.0%	\$ (400)
TOTAL EXPENDITURES		\$ 240,112	\$ 217,138	\$135,166	\$ 160,050	-26.3%	\$ (57,088)
TOTAL FUND EXPENDITURES		\$ 240,112	\$ 217,138	\$135,166	\$ 160,050	-26.3%	\$ (57,088)
NET REVENUE OVER EXPENDITURES		\$ (5,276)	\$ -	\$27,720	\$ (0)	0.0%	\$ (0)

Santaquin City 2014-2015 Final Budget

Account Number	Description	Actuals (2012-2013)	Revised Budget (2013-2014)	Actual Thru 3/31/2013 (2013-2014) 75% of Yr.	Projected Budget (2014-2015)	%Chg.	\$ Chg.
SANTAQUIN DAYS ENTERPRISE FUND							
REVENUES:							
CHARGES FOR SERVICES							
62-34-205	RODEO REVENUE	\$ 19,978	\$ 20,000	\$18,907	\$ 20,000	0.0%	\$ -
62-34-206	BUCK-A-ROO	\$ 2,394	\$ 2,000	\$2,925	\$ 2,000	0.0%	\$ -
62-34-210	CARSHOW	\$ 2,259	\$ -			#DIV/0!	\$ -
62-34-230	HOME RUN DERBY	\$ 500	\$ 500	\$75	\$ 500	0.0%	\$ -
62-34-235	ATV POKER RUN		\$ -	\$745		#DIV/0!	\$ -
62-34-245	FUN RUN	\$ 1,400	\$ 1,500	\$1,560	\$ 1,500	0.0%	\$ -
62-34-248	BOOTH RENTAL	\$ 1,822	\$ 1,000	\$1,045	\$ 1,000	0.0%	\$ -
62-34-250	PARADE REVENUE			\$35			
62-34-255	SANTAQUIN AD BOOKLET		\$ -			#DIV/0!	\$ -
62-34-256	BABY CONTEST	\$ 336	\$ 400	\$408	\$ 400	0.0%	\$ -
62-34-258	SANTAQUIN DAYS MISCELLANEOUS	\$ 319	\$ 500	\$170	\$ 500	0.0%	\$ -
62-34-259	MOUNTAIN BIKE RACE	\$ 841	\$ 700	\$305	\$ 700	0.0%	\$ -
62-34-260	FAMILY NIGHT	\$ 162	\$ -	\$83		0.0%	\$ -
62-34-261	3-POINT SHOOT		\$ 100		\$ 100	0.0%	\$ -
62-34-262	ART SHOW REVENUE	\$ 25	\$ -			0.0%	\$ -
62-34-263	HIPNO HICK	\$ 331	\$ 300		\$ 300	100.0%	\$ -
TOTAL CHARGES FOR SERVICES		\$ 30,367	\$ 27,000	\$26,258	\$ 27,000	0.0%	\$ -
MISCELLANEOUS REVENUE							
62-38-100	INTEREST EARNINGS					0.0%	\$ -
62-38-200	PROMOS FOR SALE		\$ -			0.0%	\$ -
62-38-300	FUND RAISER/DRAWING			\$0		0.0%	\$ -
62-38-900	DONATIONS	\$ 17,891	\$ 21,000	\$10,625	\$ 21,000	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$ 17,891	\$ 21,000	\$10,625	\$ 21,000	0.0%	\$ -
CONTRIBUTIONS AND TRANSFERS							
62-39-100	TRANSFER FROM GENERAL FUND		\$ 7,000	\$5,250		100.0%	\$ (7,000)
62-39-300	CONTRIBUTIONS FROM SURPLUS		\$ 10,000	\$0		100.0%	\$ (10,000)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ -	\$ 17,000	\$5,250	\$ -	100.0%	\$ (17,000)
TOTAL FUND REVENUE		\$ 48,259	\$ 65,000	\$42,133	\$ 48,000	-26.2%	\$ (17,000)
EXPENDITURES:							
EXPENDITURES							
62-40-110	SALARY FT NEW		\$ 12,437	\$9,044	\$ -	100.0%	\$ (12,437)
62-40-130	BENEFITS NEW		\$ 6,537	\$4,806	\$ -	100.0%	\$ (6,537)
62-40-200	PROMOS FOR SALE	\$ 425	\$ 500		\$ 500	100.0%	\$ -
62-40-206	BUCK-A-ROO	\$ 1,327	\$ 1,500	\$1,183	\$ 1,500	0.0%	\$ -
62-40-207	RODEO QUEEN CONTEST	\$ 282	\$ -			0.0%	\$ -
62-40-230	ATV POKER RUN		\$ -	\$342		#DIV/0!	\$ -
62-40-240	SUPPLIES	\$ 131	\$ 500	\$120	\$ 500	100.0%	\$ -
62-40-245	MISC	\$ 2,865	\$ 2,076	\$2,976	\$ 2,075	0.0%	\$ (1)
62-40-248	CRAFT FAIR		\$ 100	\$0	\$ 100	0.0%	\$ -
62-40-259	MOUNTAIN BIKE RACE	\$ 576	\$ 750	\$279	\$ 750	0.0%	\$ -
62-40-260	RODEO EXPENSE	\$ 22,713	\$ 25,000	\$17,956	\$ 25,000	0.0%	\$ -
62-40-270	PERMITS		\$ 200		\$ 200	0.0%	\$ -
62-40-312	HOME RUN DERBY	\$ 429	\$ 500	\$351	\$ 500	0.0%	\$ -
62-40-316	CAR SHOW	\$ 2,759	\$ -			#DIV/0!	\$ -
62-40-317	FUN RUN	\$ 1,116	\$ 1,500	\$1,499	\$ 1,500	0.0%	\$ -
62-40-319	TALENT SHOW	\$ 150	\$ -	\$0		0.0%	\$ -
62-40-320	ACTIVITIES IN THE PARK			\$150			
62-40-335	FIREWORKS	\$ 6,000	\$ 6,000	\$6,000	\$ 6,000	0.0%	\$ -
62-40-337	BABY CONTEST	\$ 312	\$ 400	\$308	\$ 400	100.0%	\$ -

Santaquin City 2014-2015 Final Budget

Account Number	Description	Actuals (2012-2013)	Revised Budget (2013-2014)	Actual Thru 3/31/2013 (2013-2014) 75% of Yr.	Projected Budget (2014-2015)	%Chg.	\$ Chg.
62-40-338	PARADE EXPENSE	\$ 220	\$ 250	\$419	\$ 250	0.0%	\$ -
62-40-339	CHILDRENS PARADE	\$ 26	\$ 50		\$ 50	100.0%	\$ -
62-40-340	GEO CACHE	\$ 36	\$ 50		\$ 50	100.0%	\$ -
62-40-480	MOVIE IN THE PARK	\$ 482	\$ 500	\$2,369	\$ 500	0.0%	\$ -
62-40-483	SPONSORS	\$ 1,130	\$ 1,000	\$1,456	\$ 1,000	100.0%	\$ -
62-40-610	SANTAQUIN DAYS AD BOOKLET	\$ 6,641	\$ 5,150	\$6,293	\$ 7,125	38.3%	\$ 1,975
TOTAL EXPENDITURES		\$ 47,622	\$ 65,000	\$55,550	\$ 48,000	-26.2%	\$ (17,000)
TOTAL FUND EXPENDITURES		\$ 47,622	\$ 65,000	\$55,550	\$ 48,000	-26.2%	\$ (17,000)
NET REVENUE OVER EXPENDITURES		\$ 637	\$ -	-\$13,416	\$ -	0.0%	\$ -
CHIEFTAIN MUSEUM							
REVENUES:							
CONTRIBUTIONS AND TRANSFERS							
63-39-100	TRANSFER FROM GENERAL FUND	\$ 4,000	\$ 4,730	\$3,548	\$ 4,200	-11.2%	\$ (530)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 4,000	\$ 4,730	\$3,548	\$ 4,200	-11.2%	\$ (530)
TOTAL FUND REVENUE		\$ 4,000	\$ 4,730	\$3,548	\$ 4,200	-11.2%	\$ (530)
EXPENDITURES:							
EXPENDITURES							
63-40-120	SALARIES & WAGES (PART TIME)	\$ 1,979	\$ 3,747	\$2,489	\$ 3,067	-18.1%	\$ (680)
63-40-130	EMPLOYEE BENEFITS	\$ 221	\$ 297	\$269	\$ 242	-18.4%	\$ (55)
63-40-240	SUPPLIES		\$ 200	\$299	\$ 390	95.0%	\$ 190
63-40-300	BLDG & GROUND MAINTENANCE		\$ -				
63-40-310	PROFESSIONAL & TECHNICAL SVCS	\$ 385	\$ 487	\$378	\$ 500	2.7%	\$ 13
63-40-730	CAPITAL PROJECTS						
TOTAL EXPENDITURES		\$ 2,585	\$ 4,731	\$3,434	\$ 4,200	-11.2%	\$ (531)
TOTAL FUND EXPENDITURES		\$ 2,585	\$ 4,731	\$3,434	\$ 4,200	-11.2%	\$ (531)
NET REVENUE OVER EXPENDITURES		\$ 1,415	\$ (1)	\$113	\$ 0	-149.1%	\$ 1
LIBRARY FUND							
REVENUES:							
TAXES							
72-31-100	CURRENT PROPERTY TAXES	\$ 38,920	\$ 54,717	\$50,322	\$ 57,000	5.4%	\$ 2,283
TOTAL TAXES		\$ 38,920	\$ 54,717	\$50,322	\$ 57,000	5.4%	\$ 2,283
MISCELLANEOUS REVENUE							
72-38-200	OTHER GRANT REVENUE	\$ 8,900	\$ 8,000		\$ 8,000	0.0%	\$ -
72-38-300	LIBRARY BOARD FUND RAISER	\$ 5,905	\$ -	\$185		-100.0%	\$ -
72-33-600	LIBRARY CLEF FUNDS	\$ 4,059	\$ -			0.0%	\$ -
72-38-800	MISC.-FINES/COPIES/SALES/DONAT	\$ 6,962	\$ 6,000	\$4,917	\$ 6,500	8.3%	\$ 500
TOTAL MISCELLANEOUS REVENUE		\$ 25,825	\$ 14,000	\$5,101	\$ 14,500	3.6%	\$ 500
CONTRIBUTIONS AND TRANSFERS							
72-39-410	TRANSFER FROM GENERAL FUND	\$ 75,000	\$ 71,783	\$53,837	\$ 62,200	-11.4%	\$ (9,583)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 75,000	\$ 71,783	\$53,837	\$ 62,200	-11.4%	\$ (9,583)
TOTAL FUND REVENUE		\$ 139,745	\$ 140,500	\$109,260	\$ 133,700	-4.8%	\$ (6,800)

Santaquin City 2014-2015 Final Budget

Account Number	Description	Actuals (2012-2013)	Revised Budget (2013-2014)	Actual Thru 3/31/2013 (2013-2014) 75% of Yr.	Projected Budget (2014-2015)	%Chg.	\$ Chg.
EXPENDITURES:							
EXPENDITURES							
72-40-110	SALARIES AND WAGES	\$ 44,592	\$ 51,996	\$37,725	\$ 45,913	-11.7%	\$ (6,083)
72-40-120	SALARIE & WAGES (PART TIME)	\$ 31,860	\$ 41,647	\$24,306	\$ 42,182	1.3%	\$ 535
72-40-130	EMPLOYEE BENEFITS	\$ 21,382	\$ 26,487	\$19,019	\$ 24,107	-9.0%	\$ (2,380)
72-40-210	BOOKS, SUBSCRIPTIONS & MEMBERS	\$ 9,324	\$ 8,000	\$7,491	\$ 8,000	0.0%	\$ -
72-40-230	EDUCATION, TRAINING & TRAVEL	\$ 386	\$ 1,000	\$129	\$ 1,000	0.0%	\$ -
72-40-240	SUPPLIES	\$ 4,997	\$ 3,370	\$3,448	\$ 3,298	-2.1%	\$ (72)
72-40-250	EQUIPMENT MAINTENANCE	\$ 70	\$ -			0.0%	\$ -
72-40-600	LIBRARY-CLEF FUNDS	\$ 2,661	\$ -	\$1,779		0.0%	\$ -
72-40-730	CAPITAL PROJECTS	\$ -	\$ -		\$ 1,200	0.0%	\$ 1,200
72-40-760	OTHER GRANT EXPENSES	\$ 7,610	\$ 8,000	\$233	\$ 8,000	0.0%	\$ -
72-40-770	LIBRARY BOARD FUND RAISER	\$ 4,760	\$ -			-100.0%	\$ -
72-40-NEW	CONTRIBUTION TO FUND BALANCE	\$ -	\$ -			0.0%	\$ -
TOTAL EXPENDITURES		\$ 127,642	\$ 140,500	\$94,130	\$ 133,700	-4.8%	\$ (6,800)
TOTAL FUND EXPENDITURES		\$ 127,642	\$ 140,500	\$94,130	\$ 133,700	-4.8%	\$ (6,800)
NET REVENUE OVER EXPENDITURES		\$ 12,103	\$ -	\$15,130	\$ (0)	#DIV/0!	\$ (0)
SENIOR CITIZENS FUND							
REVENUES:							
CHARGES FOR SERVICES							
75-34-000	MEMBERSHIP DUES	\$ 526	\$ 650	\$405	\$ 650	0.0%	\$ -
75-34-200	ELDRED REVENUES	\$ -	\$ -		\$ -	#DIV/0!	\$ -
75-34-300	MEALS	\$ 5,749	\$ 5,500	\$5,425	\$ 6,000	9.1%	\$ 500
75-34-400	MOUNTAINLAND ASSOC OF GOVTS	\$ 9,071	\$ 6,500	\$5,847	\$ 6,500	0.0%	\$ -
TOTAL CHARGES FOR SERVICES		\$ 15,346	\$ 12,650	\$11,677	\$ 13,150	4.0%	\$ 500
MISCELLANEOUS REVENUE							
75-38-900	SUNDRY	\$ 286	\$ 500	\$60	\$ 500	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$ 286	\$ 500	\$60	\$ 500	0.0%	\$ -
CONTRIBUTIONS AND TRANSFERS							
75-39-100	TRANSFER FROM GENERAL FUND	\$ 23,000	\$ 24,880	\$18,660	\$ 23,400	-5.9%	\$ (1,480)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 23,000	\$ 24,880	\$18,660	\$ 23,400	-5.9%	\$ (1,480)
TOTAL FUND REVENUE		\$ 38,632	\$ 38,030	\$30,397	\$ 37,050	-2.6%	\$ (980)
EXPENDITURES:							
EXPENDITURES							
75-40-120	SALARIES & WAGES (PART TIME)	\$ 20,783	\$ 21,889	\$17,249	\$ 23,143	5.7%	\$ 1,254
75-40-130	EMPLOYEE BENEFITS	\$ 1,611	\$ 3,368	\$2,473	\$ 1,828	-45.7%	\$ (1,540)
75-40-200	EDUCATION, TRAVEL, TRAINING	\$ -	\$ 275		\$ 275	-0.2%	\$ (1)
75-40-210	MEMBERSHIPS	\$ 20	\$ -	\$76		0.0%	\$ -
75-40-240	SUPPLIES	\$ 396	\$ 600	\$708	\$ 604	0.7%	\$ 4
75-40-250	EQUIPMENT SUPPLIES & MAINT	\$ 118	\$ 1,900	\$133	\$ 1,200	-36.8%	\$ (700)
75-40-300	BUILDINGS & GROUND MAINTENANCE	\$ 255	\$ -	\$8,400		0.0%	\$ -
75-40-480	FOOD	\$ 10,469	\$ 10,000	\$691	\$ 10,000	0.0%	\$ -
75-40-740	CAPITAL VEHICLE & EQUIP	\$ 49	\$ -			0.0%	\$ -
TOTAL EXPENDITURES		\$ 33,700	\$ 38,032	\$29,729	\$ 37,050	-2.6%	\$ (982)
TOTAL FUND EXPENDITURES		\$ 33,700	\$ 38,032	\$29,729	\$ 37,050	-2.6%	\$ (982)
NET REVENUE OVER EXPENDITURES		\$ 4,932	\$ (2)	\$668	\$ 0	-124.9%	\$ 2

Santaquin City 2014-2015 Final Budget

Account Number	Description	Actuals (2012-2013)	Revised Budget (2013-2014)	Actual Thru 3/31/2013 (2013-2014) 75% of Yr.	Projected Budget (2014-2015)	%Chg.	\$ Chg.
FIRE DEPARTMENT FUND (NEW)							
REVENUES:							
INTERGOVERNMENTAL REVENUE							
10-33-401	SALE OF LIFEPAK 12'S	\$ 15,900					
10-33-405	EMT STATE GRANT	\$ 11,658	\$ 31,000		\$ 13,000	-58.1%	\$ (18,000)
10-33-450	FIRE STATE GRANT	\$ -	\$ 5,000	\$2,838	\$ 13,810	176.2%	\$ 8,810
TOTAL INTERGOVERNMENTAL REVENUE		\$ 27,558	\$ 36,000	\$ 2,838	\$ 26,810	-25.5%	\$ (9,190)
CHARGES FOR SERVICES							
76-34-NEW	PUBLIC SAFETY FEE?						
76-34-000	EMS SERVICE (GOSHEN-GENOLA)	\$ 4,781	\$ 6,000	\$7,148	\$ 7,200	20.0%	\$ 1,200
76-34-270	COUNTY FIRE FEES	\$ 1,389	\$ 2,043	\$4,399	\$ 1,596	-21.9%	\$ (447)
76-34-280	E & F RECOVERY (FIRE DEPT)			\$31,100	\$ 250	100.0%	\$ 250
76-34-NEW	WILDLAND FIRE REVENUE		\$ 16,246		\$ 5,000		\$ (11,246)
76-34-900	AMBULANCE FEES	\$ 113,098	\$ 115,000	\$113,751	\$ 120,000	4.3%	\$ 5,000
TOTAL CHARGES FOR SERVICES		\$ 119,268	\$ 139,289	\$ 156,398	\$ 134,046	-4.3%	\$ (5,243)
MISCELLANEOUS REVENUE							
76-38-100	INTEREST EARNINGS					#DIV/0!	\$ -
76-38-900	MISC REVENUE			\$ 415	\$ 500		
TOTAL MISCELLANEOUS REVENUE		\$ -	\$ -	\$ 415	\$ 500	#DIV/0!	\$ 500
CONTRIBUTIONS AND TRANSFERS							
76-39-100	TRANSFER FROM GENERAL FUND		\$ 343,703	\$ 257,890	\$ 202,500	-76.3%	\$ (141,203)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ -	\$ 343,703	\$ 257,890	\$ 202,500	-76.3%	\$ (141,203)
TOTAL FUND REVENUE		\$ 146,826	\$ 518,992	\$ 417,541	\$ 363,856	-45.1%	\$ (155,136)
EXPENDITURES:							
EMERGENCY MEDICAL TECHNICIANS							
76-52-120	SALARIES & WAGES	\$ 89,466	\$ -	\$0		0.0%	\$ -
76-52-130	EMPLOYEE BENEFITS	\$ 10,312	\$ -	\$0		0.0%	\$ -
76-52-210	BOOKS, SUBSCRIPTIONS & MEMBERSH	\$ 12,590	\$ -	\$0		0.0%	\$ -
76-52-230	EDUCATION, TRAINING & TRAVEL	\$ 10,024	\$ -	\$0		0.0%	\$ -
76-52-242	EMS-SUPPLIES	\$ 24,842	\$ -	\$0		#DIV/0!	\$ -
76-52-250	EQUIPMENT MAINTENANCE	\$ 5,679	\$ -	\$0		0.0%	\$ -
76-52-260	FUEL	\$ 3,245	\$ -	\$0		0.0%	\$ -
76-52-280	TELEPHONE	\$ 1,547	\$ -	\$0		0.0%	\$ -
76-52-620	MEDICAL SERVICES (SHOTS)	\$ 44	\$ -	\$0		0.0%	\$ -
76-52-740	CAPITAL - VEHICLES & EQUIPMENT	\$ 835	\$ -	\$0		100.0%	\$ -
TOTAL EMERGENCY MEDICAL TECHNICIANS		\$ 158,585	\$ -	\$ 0	\$ -	0.0%	\$ -
FIRE PROTECTION							
76-57-120	SALARIES & WAGES (PART TIME)	\$ 43,607	\$ 277,885	\$211,902	\$ 197,857	-92.4%	\$ (80,029)
76-57-130	EMPLOYEE BENEFITS	\$ 5,288	\$ 26,850	\$21,795	\$ 16,196	-157.8%	\$ (10,654)
76-57-210	BOOKS, SUBSCRIPTIONS, MEMBER	\$ 494	\$ 18,000	\$11,108	\$ 15,500	-125.0%	\$ (2,500)
76-57-230	FIRE - EDUCATION, TRAINING & TRAVEL	\$ 8,021	\$ 30,814	\$15,935	\$ 13,835	-242.6%	\$ (16,979)
76-57-NEW	EMS - EDUCATION, TRAINING & TRAVEL				\$ 14,350	#DIV/0!	\$ 14,350
76-57-240	FIRE-SUPPLIES	\$ 10,219	\$ 7,000	\$25,044	\$ 14,400	105.7%	\$ 7,400
76-57-242	EMS-SUPPLIES		\$ 25,000	\$16,184	\$ 28,000	#DIV/0!	\$ 3,000
76-57-NEW	UNIFORMS				\$ 1,000	#DIV/0!	\$ 1,000
76-57-NEW	EMERGENCY MANAGEMENT				\$ 600	#DIV/0!	\$ 600
76-57-250	FIRE - EQUIPMENT MAINTENANCE	\$ 9,320	\$ 7,000	\$10,784	\$ 14,822	111.7%	\$ 7,822
76-57-252	EMS - EQUIPMENT MAINTENANCE		\$ 5,000			#DIV/0!	\$ (5,000)
76-57-260	FUEL	\$ 1,318	\$ 5,000	\$4,352	\$ 5,187	9.4%	\$ 187
76-57-280	TELEPHONE	\$ 181	\$ 2,150	\$1,285	\$ 2,000	-23.1%	\$ (150)

Santaquin City
2014-2015 Final Budget

Account Number	Description	Actuals (2012-2013)	Revised Budget (2013-2014)	Actual Thru 3/31/2013 (2013-2014) 75% of Yr.	Projected Budget (2014-2015)	%Chg.	\$ Chg.
76-57-620	MEDICAL SERVICES (DRUG/SHOTS)		\$ 1,000	\$118	\$ 1,000	#DIV/0!	\$ -
NO LONGER USED	CAPTIAL PROJECTS		\$ -		\$ 2,300	#DIV/0!	\$ 2,300
76-57-740	FIRE - CAPITAL-VEHICLES & EQUIPMENT	\$ 35,094	\$ 64,600	\$68,412	\$ 5,000	-238.4%	\$ (59,600)
76-57-742	FIRE - CAPITAL-VEHICLES & EQUIPMENT		\$ 14,000	\$8,137	\$ 13,000	#DIV/0!	\$ (1,000)
76-57-NEW	WILDLAND PPE/GRANT				\$ 13,810	#DIV/0!	\$ 13,810
76-57-NEW	WILDLAND EXPENDITURES		\$ 16,246		\$ 5,000	#DIV/0!	\$ (11,246)
NO LONGER USED	DEBT SERVICE		\$ 18,447			100.0%	\$ (18,447)
TOTAL FIRE PROTECTION		\$ 113,543	\$ 518,992	\$ 395,057	\$ 363,856	-95.5%	\$ (155,136)
TOTAL FUND EXPENDITURES		\$ 272,128	\$ 518,992	\$ 395,057	\$ 363,856	-45.1%	\$ (155,136)
NET REVENUE OVER EXPENDITURES		\$ (125,302)	\$ -	\$ 22,484	\$ (0)	0.0%	\$ (0)

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

FEE SCHEDULE

The current consolidated fee schedule (Resolution 04-01-2014) was approved the 5th Day of March 2014. (See Attached Page B-2). The proposed Cost of Living Adjustment (COLA) is based on the U.S. Department of Labor Consumer Price Index (CPI-U) for the calendar year 2013 = 1.58%. Please note that sewer base rate increase will only increase on the non-WRF (\$20.00) portion of the city's base sewer rate. As such, the proposed increase for sewer was calculated at 0.84%.

Proposed Changes (Effective January 1st 2015) are as follows:

<u>Water Rates:</u>	<u>Pre Increase</u>	<u>Post Increase</u>	<u>%Increase</u>
Base Rate	\$17.97	\$18.25	1.58%
0-4000 gallons (per 1000gal)	\$0.53	\$0.54	1.58%
4,001-8,000 gallons (per 1000gal)	\$0.79	\$0.80	1.58%
8,001-12,000 gallons (per 1000gal)	\$1.05	\$1.07	1.58%
12,001+ gallons (per 1000gal)	\$1.95	\$1.98	1.58%

<u>Pressurized Irrigation Rates:</u>	<u>Pre Increase</u>	<u>Post Increase</u>	<u>%Increase</u>
Base Rate (1")	\$13.35	\$13.56	1.58%
Base Rate (1.5" or larger)	\$20.65	\$20.98	1.58%
Usage per 1000 gallons	\$0.68	\$0.69	1.58%

<u>Sewer Rates:</u>	<u>Pre Increase</u>	<u>Post Increase</u>	<u>%Increase</u>
Base Rate	\$37.15	\$37.46	0.84%
Usage per 1000 gallons	\$0.74	\$0.75	1.58%

<u>Waste Removal Rates:</u>	<u>Pre Increase</u>	<u>Post Increase</u>	<u>%Increase</u>
Monthly Rate per container	\$12.76	\$12.96	1.58%

RESOLUTION No. 04-01-2014

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

April 2, 2014

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

Development

- Annexation Application¹⁰
 - 4.99 acres or less - \$400.00
 - 5.00 acres or more - \$400 + \$65 per acre over 5.00
- Concept Review - \$400.00
- Subdivisions
 - Preliminary (up to 2 reviews)
 - Core Area Infill (1-10 Lots) - \$1000 x (# of lots)^{0.500}
 - 1-10 lot Subdivision - \$1,500 x (# of lots)^{0.40}
 - 11-100 lot Subdivision - \$2,000 x (# of lots)^{0.280}
 - 100+ lot Subdivision - \$4,000 x (# of lots)^{0.130}
 - Final (up to 2 reviews)
 - Core Area Infill (1-10 Lots) - \$1000 x (# of lots)^{0.400}
 - 1-10 lot Subdivision - \$1,500 x (# of lots)^{0.327}
 - 11-100 lot Subdivision - \$2,250 x (# of lots)^{0.150}
 - 100+ lot Subdivision - \$3,250 x (# of lots)^{0.070}
 - 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 Vacation⁸ - \$800.00
- Gravel, Sand, Earth Extraction, and Mass Grading Permit Request - \$350.00
- Prepayment of Inspection Costs Fee¹⁷ – 4% of City Engineer's Cost Estimate of Development Bond
- Street Lights
 - General Fees
 - Wire installation - \$100.00 per light (assumes 100 feet of wire to be installed. Differences based on actual installation will be refunded or billed to the developer.
 - Trenching (where none provided) - \$4.00 per ft
 - Local / Collector Streets
 - Lights - \$ 1,795 each
 - Installation - \$850.00 each
 - 6/3 TC Wire – current market price
 - 1½" Conduit– \$2.00 per ft
 - Arterial Streets
 - Lights - \$ 3,866
 - Basic installation - \$1,150.00
 - Installation (UDOT Right-a-way) - \$1,250.00
 - 6/3 TC wire – current market price
 - 1½" Conduit– \$2.00 per ft
 - Sweeps - \$250.00 each
 - Banner Arms - \$53.00
 - 120 volt receptacle - \$35.00

- Plant Hanger Rod - \$40.00
- Flag Holder - \$52.00
- Breakaway Hardware (UDOT Street) – \$450.00
- Tunneling for any street light service - \$15.00 per ft
- Strong Box & installation - \$3,100
- 3" pvc Strong Box conduit installation - \$4.00 per ft

Street Signage

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

Zoning

- Rezoning Request - \$400.00
- Agriculture Protection Request - \$300.00
- Conditional Use Permit Request - \$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 Penalty¹² – \$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 Fee¹⁹

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

- Pressurized Irrigation Impact Fee¹⁸ - \$3388.00
- Sewer Impact Fee - \$4,000.00 per residential dwelling or unit
- Park/Recreation Impact Fee - \$2,500 per residential dwelling or unit

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)

- 3/4" service - \$300.00 (not available for PI)
- 1" service - \$400.00
- 1 1/2" 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
- Reinspection fee - \$50 (for each building inspection over 2 for required items)

Water for Construction

- Project within City boundaries - \$2.50 per 1,000 gallons
- Project outside City boundaries - \$5.00 per 1,000 gallons
- Water Hydrant Meter Deposit - \$1,000.00¹⁶

Construction in City Right-of-Way⁴

- 0-2 Years since Resurfacing
 - Summer Permit Fee - \$2,000.00, plus \$20 Per Square Foot
 - Winter Permit - Summer Permit Fee + \$500.00
- 2-5 Years since Resurfacing
 - Summer Permit Fee - \$1,500.00, plus \$15 Per Square Foot
 - Winter Permit - Summer Permit Fee + \$500.00
- 5+ Years since Resurfacing
 - Summer Permit Fee - \$1,000.00, plus \$10 Per Square Foot
 - Winter Permit - Summer Permit Fee + \$500.00

Water Rates with or without PI Available²¹

- Base Rate¹³ - \$17.97 per month
- 0 - 4,000 gallons - \$0.53 per thousand gallons
- 4,001 - 8,000 gallons - \$0.79 per thousand gallons
- 8,001 - 12,000 gallons - \$1.05 per thousand gallons
- 12,001 + gallons - \$1.95 per thousand gallons

Pressurized Irrigation Rates²¹

- Base Rate¹³ per month - \$13.35 (1")
- \$20.65 (1.5" or larger)
- Usage Rate per 1,000 gallons - \$.68 per thousand gallons
- 1/2" meter - \$650.00
- 2" meter - \$750.00
- Separate MXU - \$170.00

Sewer Rates²¹

- Base Rate¹³ - \$37.15 per month
- Per 1000 gallons - \$0.74 (based on actual usage)

Utilities

- Account Setup - \$25.00.
- Customer Deposit¹⁴ - \$150.00
- Past Due Tag - \$25.00
- Disconnection/Lockout Service - \$150.00
- Reconnection Fee - \$75.00
- Addressing Services - \$0.70
- Unpaid Utility Account Balances will be assessed 10% per month
- Utility Service Order (service disconnected & reconnected for repairs, move meter, etc) - \$75.00

Waste Removal

- Monthly Rates¹⁵ \$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

Cemetery²⁰

Plot Sales

- Resident - \$500.00 per plot¹
- Non-Resident - \$1,000.00 per plot¹
- 1/2-Size or Infant Locations³
 - Resident - \$250.00
 - Non-Resident - \$500.00
- 1/4-Size or Cremation Locations
 - Resident - \$200.00
 - Non-Resident - \$400.00

Opening and Closing Fees

- Resident
 - Single Depth - \$350.00
 - Double Depth 1st Burial - \$700.00
 - 2nd Burial - \$350.00

Non-Resident

- Single Depth - \$700.00
- Double Depth 1st Burial - \$1,400.00
- 2nd Burial - \$700.00

Infant³

- Resident - \$200.00
- Non-Resident - \$400.00

Cremation³

- Resident - \$150.00
- Non-Resident - \$300.00

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

- Full Size - \$200.00
- Infant - \$100.00
- Cremation - \$100.00

Disinterment²

- Resident - \$1,200.00 minimum
- Infant - \$800.00 minimum
- Cremation - \$400.00 minimum
- Non-Resident - \$1,200.00 minimum
- Infant - \$800.00 minimum
- Cremation - \$400.00 minimum
- Less than 8 hour notice - \$50.00 additional
- Burial Right Transfers & Duplicate Copies - \$15.00

Removal & Resetting of a Headstone to Accommodate an Opening or Closing - \$100.00
If Cemetery is not vacated by 4:00 pm an additional charge of \$50.00 will be charged

Animal Licensing

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

Miscellaneous Fees

Return Check Fee - Maximum allowed by law
Notary Fees

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

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

Facility Rental⁵

East Side Park Pavilion

Squash Head Park Pavilion

Residents - \$25.00 per day time slot
Non-Resident - \$50.00 per day time slot

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

Sunset Trails Park Large Pavilion

Residents - \$30.00 per day time slot
Non-Resident - \$60.00 per day time slot

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

Centennial Park⁶

Residents - \$50.00 per day time slot
Non-Resident - \$75.00 per day time slot

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

Orchard Cove Park

Residents - \$50.00 per day time slot
Non-Resident - \$75.00 per day time slot

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

Residents - Overnight time slot (10 p.m. to 7 a.m.)
\$100.00 per night includes up to 10 tents and/or trailer spaces

Non-Residents - Overnight time slot (10 p.m. to 7 a.m.)
\$150.00 per night includes up to 10 tents and/or trailer spaces

Arena⁹

Single Use

Commercial Use

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

Non Resident

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

Resident

Half Day (7am to 2pm or 3pm to dark) - \$25.00
All Day (7am to dark) - \$50.00
Refundable Security Deposit - \$100.00

Annual Use - includes 1 day per week during season

Half Day (7am to 2pm or 3pm to dark) - \$500.00
All Day (7am to dark) - \$750.00

Land Lease for cows - \$100 per season

Announcer Stand with sound - \$25.00

Grooming - \$25.00 per "work"

Lighting - \$25.00

Baseball/Softball Fields¹⁵

Field #1, #2, & #3 Baseball Fields
\$15.00 per hour, \$75.00 per day

Callaway Baseball Field

\$20.00 per hour, \$75.00 per day
\$20.00 additional per hour for lighting

Orchard Hills Softball Field

\$15.00 per hour, \$75.00 per day

City Center Soccer Field

\$10.00 per hour (min 2 hour rental)
\$50.00 per day

\$35.00 additional for field paint/prep

Refundable Security Deposit

Police Department GRAMA Requests

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

Copy of Report - \$5.00 initial report up to 5 pages
\$0.75 per page more than 5

Supplemental Report - \$5.00 additional charge

Accident Form⁷ - \$10.00

Photographs - \$5.00 each photo

Tape Duplication - \$25.00/hour, minimum 1 hour
\$10.00 per VHS tape, client may provide own tape

\$5.00 per cassette tape, client provides own tape
\$10.00 per tape postage & handling

Fingerprints

Santaquin - No Charge

Non-Residents - \$10.00 up to 2 cards

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

\$3.00 per Certified Copy

Special Events¹¹

Special Events License - \$50.00

Library

Library Cards – Free for Residents

\$35.00 non-residents

Fines - \$0.10 per day for over due books

\$1.00 per day for over due DVD's

Interlibrary Loan - \$2.50 + extra postage

Copies/computer print outs - \$0.50 per page

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

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

responsibility of the developer and paid for prior to receiving final approvals at the end of the development warranty period. At the conclusion of a final walk through and city acceptance of the improvements, the developer may be reimbursed any amount remaining in the escrow account in accordance with reimbursement procedures found in city ordinances.

¹⁸ One ERU is equivalent to .25 acres of single family development. For all other types of development, the following formula will be utilized Step 1: Divide 10,890 (total sf in .25 acres) by impact fee per ERU (\$3,388)= \$0.31 per sf. Step 2: Multiply irrigable area (sf lot size minus sf of hardscape on lot) by Impact Fee per sf (\$0.31) to arrive at impact fee.

¹⁹ Per Equivalent Residential Unit: Impact Fee is \$656

²⁰ Fees for Cemetery Service not listed on the Consolidated Fee Schedule will be reviewed and charged on a case by case basis.

²¹ Culinary Water, Pressurized Irrigation, and Sewer base and usage rates are double the current rates for unincorporated areas.

B. Furthermore:

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

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

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

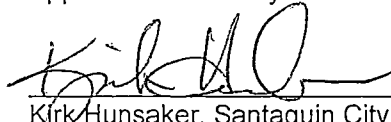
2. Bond or Escrow. The sub divider shall furnish a bond or escrow in the amount of one hundred twenty five percent (125%) of improvement costs with the city recorder, prior to the beginning of any subdivision construction, to assure the proper installation and construction of all required improvements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

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

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

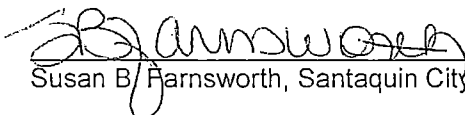
This resolution shall be come effective upon passage and shall repeal and supersede any and all resolutions dealing with the same subject.

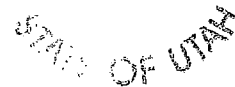
Approved this 5th day of March, 2014.


Kirk Hunsaker, Santaquin City Mayor



ATTEST:


Susan B. Farnsworth, Santaquin City Recorder



DEBT SERVICE PAYMENTS

FINANCIAL INSITUION	DEPARTMENT	Original Bond Amount	ANNUAL PAYMENT	Remaining Debt Service Payments as of 6/30/2015	MATURITY DATE
ZIONS BANK LOANS					
	2010 DUMP TRUCK LEASE	\$ 125,000	\$ 23,444	\$ 35,167	7/8/2016
	2012/13 VEHICLE LEASES (3) (PD Car, PD Truck, PS Truck)	\$ 110,770	\$ 24,343	\$ 48,686	8/4/2016
	2013/14 VEHICLE LEASES (4)	\$ 152,000	\$ 32,295	\$ 96,885	9/12/2017
USDA LOANS					
2011A-2 BONDS USDA	WRF - Principal & Interest	\$ 2,912,000	\$ 126,852	\$ 4,644,397	2/15/2052
****STATE OF UTAH LOANS					
("1993B" 0% INTER 2-28-94)	SEWER	\$ 1,307,000	\$ 66,000	\$ 66,000	12/1/2015
("1994A" 0% INTER 2-28-1994)	SEWER	\$ 1,000,000	\$ 33,000	\$ 373,000	12/1/2025
2011A-1 BONDS DWQ	WRF - Principal & Interest	\$ 6,034,000	\$ 374,200	\$ 5,863,470	1/1/2031
2011B-1 BONDS DWQ	WRF - Principal & Interest (Extends length of 2011A-1 Bond)	\$ 900,000	\$ 9,000	\$ 1,055,390	1/1/2033
BANC OF AMERICA					
2001 PIERCE FIRE TRUCK	FIRE	\$ 250,000	\$ 30,883	\$ 24,314	4/15/2016
2006 AMBULANCE	AMBULANCE	\$ 64,000	\$ 7,906	\$ 6,217	4/15/2016
WELL FARGO					
PUBLIC SAFETY BUILDING		\$ 1,300,000	\$ 159,818	\$ 159,315	8/15/2015
EMS FINANCING					
EMS DEFIBRILLATORS	EMS	\$ 167,136	\$ 33,427	\$ 66,855	6/15/2017
SUN TRUST BANK					
	2012 P.I. REVENUE BOND	\$ 6,130,000	\$ 452,009	\$ 6,036,761	9/1/2026
	2012 Sewer Refunding (93C&D)	\$ 670,000	\$ 50,246	\$ 625,339	6/1/2021
PROPOSED 2014/2015					
2014/15 Patrol Vehicles (4)		\$ 158,476	\$ 55,094	\$ 6,036,761	9/1/2026
2014/15 Vehicles (3)		\$ 75,000	\$ 16,068		
2014/15 Fire Truck (1)		\$ 478,502	\$ 55,000		
			Total:	\$ 1,549,585	\$ 25,138,557

RESERVE PAYMENTS

				Anticipated Cash Balance as of 6/15/2015	
****STATE OF UTAH LOANS					
2011A-1 BONDS DWQ	WRF - Bond Reserve (\$384,940 over 10yr)		\$ 38,494	\$ 90,230	2/28/2022
2011A-1 BONDS DWQ	WRF - Repair & Replacement (\$192,470 over 10yr)		\$ 19,248	\$ 58,375	6/30/2021
LANDFILL	Landfill Reserve (\$108,331 in 2014 + CPI)		\$ 10,000	\$ 84,169	6/30/2016
USDA RESERVES					
2011A-2 BONDS USDA	WRF - Debt Service Reserve (\$133,836 over 10yr)		\$ 13,384	\$ 31,412	2/28/2022
2011A-2 BONDS USDA	WRF - Short Lived Asset Fund (Reserved but useable for repairs)		\$ 28,890	\$ 67,782	Life of the Bond
			Total:	\$ 110,016	

AMMORTIZATION SCHEDULES & POPULATION ESTIMATES

Residential Units	2418	2467	2516	2567	2618	2629
Estimated Growth Rate	2%		2%	2%	2%	3%
Population Estimate	8945	9128	9311	9370	9420	9480

<u>Long Term Debt</u>	<u>Date Due</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1993A Sewer Bond	12/1	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000
1993B Sewer Bond	12/1	\$ 65,000	\$ 65,000	\$ 65,000	\$ 66,000	\$ 66,000	\$ 66,000
2012 Sewer Refunding (93C&D)	6/1 (Principal & Interest) 12/1 (Interest Only)					\$ 42,305	\$ 50,103
2003 Zions Goudy Loan	9/1	\$ 13,090	\$ 13,079	\$ 13,079	\$ 13,079	\$ 13,079	\$ 13,079
2005 Sales Tax (PS Bldg.)	8/15 (Principal & Interest) 2/15 (Interest Only)	\$ 159,520	\$ 159,484	\$ 159,235	\$ 159,753	\$ 160,015	\$ 159,044
2014 Public Works Building							
2012 P.I. Revenue Bond	9/1 (Principal & Interest) 3/1 (Interest Only)					\$ 412,174	\$ 432,657
2011A-1 Sewer Revenue Bond	1/1					\$ 52,965	\$ 374,340
2011A-2 Sewer Revenue Bond	Monthly (\$10571) (Interest Only Payment Due 2/15/13 \$87K)					\$ 129,644	\$ 126,852
2011B-1 Sewer Revenue Bond	1/1					\$ 9,000	\$ 9,000
Total Long Term Debt Payments		\$ 676,500	\$ 809,561	\$ 829,473	\$ 845,923	\$ 922,385	\$ 1,264,075

<u>Reserve Payments</u>	<u>Date Due</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
WRF - Bond Reserve (\$384,940 over 10yr)						\$ 38,494	\$ 38,494
WRF - Repair & Replacement (\$192,470 over 10yr)						\$ 19,247	\$ 19,247
WRF - Debt Service Reserve (\$133,836 over 10yr)						\$ 13,384	\$ 13,384
WRF - Short Lived Asset Fund (Reserved but useable for repairs)						\$ 28,890	\$ 28,890
Landfill Closure Reserve Fund						\$ 10,000	\$ 10,000
Total Reserve Payments						\$ 110,015	\$ 110,015

<u>Vehicles & Equipment</u>		<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
2006 Ambulance Lease	Monthly	\$ 7,906	\$ 7,906	\$ 7,906	\$ 7,906	\$ 7,906	\$ 7,906
2006 Fire Truck Lease (Ladder)	Monthly	\$ 30,883	\$ 30,883	\$ 30,883	\$ 30,883	\$ 30,883	\$ 30,883
2010 Dump Truck Lease	1/8 & 7/8				\$ 11,722	\$ 23,444	\$ 23,444
2012/13 Vehicles (3) Lease	8/4					\$ 24,343	\$ 24,343
2012/13 EMS Defibrillators	Monthly					\$ 33,427	\$ 33,427
2013/14 Vehicles (4) Lease							\$ 32,295
2014/15 Patrol Vehicles (4)							
2014/15 Vehicles (3)	(Flatbed Truck, Police Chief & Detective Vehicle) - [Public Works & Admin Inherit Old Vehicles]						
2014/15 Fire Truck (1)							
Total Vehicles & Equipment Payments		\$ 161,388	\$ 159,961	\$ 140,044	\$ 111,090	\$ 162,214	\$ 152,298

Total Debt & Reserve Payments	\$ 837,888	\$ 969,522	\$ 969,517	\$ 957,013	\$ 1,194,613	\$ 1,526,388
Total Debt per citizen per mo	\$ 8.36	\$ 9.32	\$ 9.13	\$ 8.80	\$ 9.31	\$ 11.49
Total Debt per household per mo	\$ 30.93	\$ 34.50	\$ 33.79	\$ 32.54	\$ 34.46	\$ 42.49

2831	3058	3364	3767	4219	4726
5%	8%	10%	12%	12%	12%
9650	10500	12446	13939	15612	17485

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
\$ 33,000	\$ 33,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000		
\$ 66,000	\$ 66,000													
\$ 50,246	\$ 50,364	\$ 115,457	\$ 115,886	\$ 114,240	\$ 114,569	\$ 114,822								
\$ 159,818	\$ 159,315	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000		
\$ 452,009	\$ 471,668	\$ 471,860	\$ 496,511	\$ 501,545	\$ 512,124	\$ 512,301	\$ 511,213	\$ 511,848	\$ 512,180	\$ 512,210	\$ 511,938	\$ 511,363		
\$ 374,200	\$ 374,030	\$ 374,830	\$ 375,590	\$ 375,310	\$ 375,000	\$ 375,660	\$ 375,280	\$ 375,870	\$ 375,420	\$ 375,940	\$ 375,420	\$ 375,870	\$ 375,280	\$ 375,660
\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852
\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
\$ 1,271,125	\$ 1,290,229	\$ 1,291,999	\$ 1,317,840	\$ 1,320,947	\$ 1,331,546	\$ 1,332,635	\$ 1,216,345	\$ 1,217,570	\$ 1,217,452	\$ 1,218,002	\$ 1,217,210	\$ 1,023,085	\$ 511,132	\$ 511,512

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494						
\$ 19,247	\$ 19,247	\$ 19,247	\$ 19,247	\$ 19,247	\$ 19,247	\$ 19,247	\$ 19,247	\$ 19,247						
\$ 13,384	\$ 13,384	\$ 13,384	\$ 13,384	\$ 13,384	\$ 13,384	\$ 13,384	\$ 13,384	\$ 13,384						
\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890
\$ 10,000	\$ 10,000	\$ 5,000												
\$ 110,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
\$ 7,906	\$ 6,217								
\$ 30,883	\$ 24,314								
\$ 23,444	\$ 23,444	\$ 11,722							
\$ 24,343	\$ 24,343	\$ 24,343							
\$ 33,427	\$ 33,427	\$ 33,427							
\$ 32,295	\$ 32,295	\$ 32,295	\$ 32,295						
\$ 55,094	\$ 55,094	\$ 55,094							
\$ 16,068	\$ 16,068	\$ 16,068	\$ 16,068	\$ 16,068					
\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
\$ 278,460	\$ 270,202	\$ 227,949	\$ 103,363	\$ 71,068	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000

\$ 1,659,600	\$ 1,660,446	\$ 1,619,964	\$ 1,521,217	\$ 1,492,030	\$ 1,486,561	\$ 1,487,650	\$ 1,371,360	\$ 1,301,460	\$ 1,301,342	\$ 1,246,892	\$ 1,246,100	\$ 1,051,975	\$ 540,022	\$ 540,402
\$ 11.00	\$ 10.26	\$ 7.98	\$ 6.87	\$ 6.15	\$ 5.54									
\$ 40.70	\$ 37.97	\$ 29.54	\$ 25.41	\$ 22.75	\$ 20.50									

<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>	<u>2041</u>	<u>2042</u>	<u>2043</u>	<u>2044</u>	<u>2045</u>	<u>2046</u>
\$ 375,000	\$ 233,310															
\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852
\$ 9,000	\$ 151,000	\$ 384,580	\$ 384,810													
<u>\$ 510,852</u>	<u>\$ 511,162</u>	<u>\$ 511,432</u>	<u>\$ 511,662</u>	<u>\$ 126,852</u>	<u>\$ 126,852</u>	<u>\$ 126,852</u>	<u>\$ 126,852</u>	<u>\$ 126,852</u>	<u>\$ 126,852</u>	<u>\$ 126,852</u>	<u>\$ 126,852</u>	<u>\$ 126,852</u>	<u>\$ 126,852</u>	<u>\$ 126,852</u>	<u>\$ 126,852</u>	<u>\$ 126,852</u>

<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>	<u>2041</u>	<u>2042</u>	<u>2043</u>	<u>2044</u>	<u>2045</u>	<u>2046</u>
\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890
<u>\$ 28,890</u>	<u>\$ 28,890</u>	<u>\$ 28,890</u>	<u>\$ 28,890</u>	<u>\$ 28,890</u>	<u>\$ 28,890</u>	<u>\$ 28,890</u>	<u>\$ 28,890</u>	<u>\$ 28,890</u>	<u>\$ 28,890</u>	<u>\$ 28,890</u>	<u>\$ 28,890</u>	<u>\$ 28,890</u>	<u>\$ 28,890</u>	<u>\$ 28,890</u>	<u>\$ 28,890</u>	<u>\$ 28,890</u>

<u>\$ 539,742</u>	<u>\$ 540,052</u>	<u>\$ 540,322</u>	<u>\$ 540,552</u>	<u>\$ 155,742</u>	<u>\$ 155,742</u>	<u>\$ 155,742</u>	<u>\$ 155,742</u>	<u>\$ 155,742</u>	<u>\$ 155,742</u>	<u>\$ 155,742</u>	<u>\$ 155,742</u>	<u>\$ 155,742</u>	<u>\$ 155,742</u>	<u>\$ 155,742</u>	<u>\$ 155,742</u>	<u>\$ 155,742</u>
-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

2047 2048 2049 2050 2051 2052

\$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 77,725

\$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 77,725

2047 2048 2049 2050 2051 2052

\$ 28,890 \$ 28,890 \$ 28,890 \$ 28,890 \$ 28,890 \$ 28,890

\$ 28,890 \$ 28,890 \$ 28,890 \$ 28,890 \$ 28,890 \$ 28,890

\$ 155,742 \$ 155,742 \$ 155,742 \$ 155,742 \$ 155,742 \$ 106,615

Santaquin City Projects

Ranked in order based upon council voting

Project	Description	Average
<i>Possible 2013-2014 Projects:</i>		
Springs Water Diversion Project	This project would put a diversion box up the canyon which would be controlled by SCADA. It would allow water from the Springs to fill our culinary water tank until full and then divert the excess water into our Ahlin (Irrigation) Pond. Currently, when the tank is full, it spills over and eventually ends up filling the Summit Creek Pond. There is sufficient funding in the Water Impact Fee fund for this project.	1.7
Structural Analysis of Old City Hall - Rec Ctr, Senior Ctr, Museum	Have a Structural Engineer do a complete analysis of the facilities to determine the existing risk of continue operations within the existing facilities.	2.2
New Public Works Building	This is a new building to be built on the WRF site to replace the old Public Works Building near the rodeo grounds. It will also include storage units for various departments (e.g. police, recreation, royalty float, etc.) and office space to ease immediate space concerns in the Public Safety Building.	2.8
Railroad Quiet Zone	The majority of this work is complete with the railroad and Utah County. At this point we need to complete the posting, notification, and signage.	3.3
Website Update/Social 5ia/Enhanced Communications	As proposed during the retreat, we would like to advertise for website upgrade works and social 5ia/public relations/enhanced communications work. This would be a revenue neutral proposal by reducing costs from an existing contract which is based on 'work when requested' approach to a 'proactive solicitation of content materials' and 'proactive website enhancement.' Beyond website development, the staff desires an enhanced agreement that includes content development.	3.8
Fish Pond Project	We have a \$60K Grant from DNR and an opportunity to bring the fish stocking from the Summit Creek Pond to our Ahlin Pond. This is not a matching grant, though we will need to bring water, power, sewer, and parking restrictions to the facility.	5.0
<i>Possible Projects for 2014-2015 or Beyond:</i>		
Road Maintenance Projects	2014-2015 Road Maintenance Projects	1.0
Grocery Store Development	Ridley's Market has purchased property in our community. Upon obtaining the right of access of US-6 Main Street for a new 500 East, the development of the Grocery Store Property can proceed. UDOT and Federal Highway Approval has been obtained. Design & construction work/participation is anticipated through funding available in January of 2015. Work shall commence in spring of 2015.	1.3
Second Access to Summit Ridge	Providing a second access to Summit Ridge through the city's lagoon site property to US-6 Main Street.	1.7
Transportation Master Plan	With the creation of a Transportation Master Plan, new growth can contribute to towards their proportional impact on transportation infrastructure to help fund new facilities/projects. (e.g. Second Access to Summit Ridge, Connectivity from the South I-15 Exit to Highland Drive/Center Street, etc.)	1.7

Santaquin City Projects

Ranked in order based upon council voting

Project	Description	Average
Reclaim Lagoon Cells	The three cells of the old lagoon seem to be the ideal location of additional winter storage of Type-1 Pressurized Irrigation Water (Sewer Effluent). However, those lagoon cells need to be reclaimed by letting them dry out, removing the materials, and obtaining approval from DWQ for Type-1 Storage.	2.0
Public Safety Building Security Upgrades	Addition of Bullet Proof Safety Windows in the Court and Front Office windows along with the installation of panic buttons.	2.3
Cell Tower Construction	Additional Revenue Source and Enhanced Communications	2.8
General Plan Update	The General Plan is the guiding document of the city. It is the basis of all of our facility plans and ordinances. It should be updated every five years. The most recent revision is under review currently by the Planning Commission. It should be coming to the City Council in the months ahead. Because this is THE foundational document, a thorough review is encouraged.	2.8
Code Enforcement Ordinance Review	Streamlining the responsibilities of Code Enforcement as well as the Enforcement Procedures (e.g. Administrative vs. Criminal) will benefit the overall beauty of the community while reducing costs and clarifying processes/responsibilities. However, the level to which code enforcement is enacted is a policy decision of the council. (e.g. Curb Appeal/Property Values/Economic Development VS. Status Quo/Property Rights/Anger)	3.2
Recharge Ponds	The existing ponds at the old lagoon site are sufficient to handle our winter time storage of Type 1 sewer effluent. However, as the city grows, the city will either need to build additional storage facilities or work towards the more cost effective approach of recharge/recovery. By obtaining permits from the State and constructing recharge ponds, Santaquin City will utilize natural underground storage and recover the water during the dry months from wells.	3.3
CDA Project Plan	Through the development of a CDA Project Plan and subsequent development of relationships with other taxing entities, Santaquin City has the potential to utilize Tax Increment Financing to install infrastructure improvements that will both allow for the development of the CDA Project Development, but also provide for a Second Access to the Summit Ridge Development.	4.0
Parks Master Plan	All Capital Facility Plans are required to be updated every five years in order to be compliant with State Law and in order for the City to be in a position to legally collect Impact Fees from new residents. The 5-year time frame on this plan is nearing its end.	4.2
Document Scanning	Continuation of City Recorder's Efforts to make electronic all documents of the city	4.3

Santaquin City Projects

Ranked in order based upon council voting

Project	Description	Average
Develop Old Public Safety Building	For economic development purposes (e.g. creation of sales tax & property tax base, jobs and rent/lease proceeds or outright sale proceeds) the city desires the development of the Old Public Safety Building. Developing this parcel will be easier after the construction of a new public works building that will store the items currently stored in this building.	4.5
Sunroc Pit Annexation	Sunroc obtained a conditional use permit from Utah County to excavate to a deeper level in their pit south of Santaquin. They plan to fill the pit as a landfill. Santaquin City had little influence in this process and recognized the potential positive benefits of being a partner at the table if this area were annexed. At a minimum, the city recognized the increase control if this area were annexed even if the relationship was not a positive one as desired. Annexation would require effort on behalf of the staff to build relationships and jump through the required procedures.	4.5
Cemetery Road Improvement Project	The Public Works Director would like to pave the Cemetery Road in front of the Veterans Memorial. He also has a desire in the future to create a beautiful grand entrance from the west that would lead directly east to the memorial. He is hoping it would have a gated entrance, new fencing, and a paved road. It is hope to break this project into smaller components that could be individual eagle scout projects so that it could be developed over time.	4.7
Rodeo Ground Upgrade	There is a desire to install bleachers and new lighting at the rodeo grounds. If a new public works building is constructed at the WRF site, the removal of the old public works building would also all0 for an improved rodeo grounds entrance with improved handicapped parking and ticketing area with enhanced traffic fl0.	4.7
Beautification Committee	A more positive approach to promoting beautification/curb appeal, the formation of a beautification committee can promote awards such as "Most Beautiful Yard", "Most Improved Yard" and/or work to promote neighborhood cleanup events.	5.0
Restroom Upgrade - Centennial Park	Gut and remodel the bathrooms	5.0
Extend Gas Line to Summit Ridge	One of the major inhibitors to the commercial development to the Summit Ridge Commercial area is the lack of Natural Gas. Furthermore, the Summit Ridge residential development is nearing the end of the number of residential natural gas connections available without an upgrade to their natural gas infrastructure. To what extent is the city in a position to assist in the facilitation of bringing this infrastructure to incentivize growth and development?	5.2

Santaquin City Projects

Ranked in order based upon council voting

Project	Description	Average
Light Pole Inventory/Capital Purchase	Councilman Broadhead and Manager Reeves met with representatives of Rocky Mountain Power about the possibility of Santaquin City purchasing all of the light poles in our community from them. The benefit is we would end the monthly payment of \$10/month/pole for electric and maintenance. The drawback is that we would need to pay for electrical usage, maintenance, and capital investment costs. This becomes an exercise in running the numbers to determine if this is a wise financial investment for Santaquin City.	5.2
Natural Gas Regulator Station - CDA Area	Bringing Natural Gas to the CDA Project Area will both make the city's property more marketable for potential development, it will also allow for potential connectivity of Natural Gas to the Summit Ridge Subdivision.	5.7
Main Street Widening – Joint Application with UDOT in Spring 2014	UDOT is reviewing their future projects. The next phase of the Main Street of widen project is on their radar screen. They have asked for a joint application to be submitted to solicit these funds.	6.0
Storm Drainage Master Plan	When Santaquin City reaches a population of 10,000, we will be required to develop a Storm Drainage Master Plan. Some estimates have our population nearing 10,000 in the next fiscal year.	6.0
Ball Park Fences	Replace the Ball Park Fences	6.3
Replace Center Street Bridge over Iline Canal with Utah County	The bridge is considered functionally obsolete. It currently raises and lowers based on the water levels in the canal. The bridge is currently in the jurisdiction of Utah County but it is recognized that it will come into Santaquin City in the future. The replacement of the bridge is estimated at roughly \$250K with a precast structure used in other areas of the Highline Canal that would be suitable for the future piping of the canal. Funding is available in the 2019 time frame if Utah County and Santaquin City jointly file now. Those funds are an 80/20 match coming from UDOT. Initial talks with Utah County indicated that they would be willing to commit 10% if we committed 10% in 2019. It is likely, the bridge will be in our jurisdiction in 2019.	7.2
Senior Citizens Bus	The City Manager has been approached by a local senior citizen about the possibility of having the city seek grant funding (e.g. CDBG, UTA, etc.) for the purpose of funding a Senior's Bus that could assist our seniors to more actively participate in meals, doctor appointments, cultural events, shopping, etc.	7.5
Develop 35 Acres in Summit Ridge	The city was given 35 acres as part of a settlement from Summit Ridge. However, it needs to develop that property (in some way - could just be grass for soccer fields) within 10-years of the property's dedication or the property reverts back to the original owners. I believe we have had the property for two years now. In our long range plans, the property is intended to be a future Front-Runner commuter rail station. Currently, the property is part of the mining operations being performed by Sunroc	7.8

Santaquin City Projects

Ranked in order based upon council voting

Project	Description	Average
Ahlin Property Ball Field Complex	Past Counsels have strongly desired the development of a new ball field four-plex. The Ahlin Property south of Center Street, east of I-15 was one proposed site for such a development. The city held limited discussions with the developer of this property regarding the possibility of developing this land as a ball field complex. Discussions have not progressed.	8.5
Lewis Fields Park	An idea of our Public Works Director, the idea of creating a South County Equestrian Arena capitalizing on the fame and success of Lewis and Kaycee Fields seems a great idea. The Field's property is within the city limits and is near the proposed future freeway off ramp. Perhaps the first step would be to add this project to the revised Parks Master Plan (Another Proposed Project under consideration)	8.7
Chamber – Demolition Derby	Initially proposed by the Chamber, the Recreation Department would like to assume the leadership role in the development of a new Santaquin City Demolition Derby event that will bring people to Santaquin and raise funds for local business, the chamber, and the department.	9.2
Solar Capital Investment Proposal	The city has been approached with an opportunity of possibly installing solar units on its public safety building, along with the installation of covered parking solar structures in the parking lot of the public safety building, that would offset the electrical utility costs paid by the city for its various facilities and pumps. Like the light pole capital investment project, this project is an accounting exercise of running the number to see if the savings overtime warrants the capital investment.	10.0
Skate Park	Add to the Parks Master Plan	
<i>Possible Projects for Future Budget Years:</i>		
Dealing with the Old City Hall/Senior Center	Removal and/or Restoration	3.6
New City Office Building	Council Chamber, Library, Senior Center, Multi Purpose Areas	5
Future PI Ponds	Hansen Pond (East Side) and Summit Ridge Pond	5.2
New Recreation Center	Indoor Pool, Exercise Facilities, Track, Gym, etc.	7.6

Santaquin City Personnel Requests

Department	Position	FY-Year	Average
Recreation	Re-Evaluation of Recreation Coordinator Position	2014-2015	2
Public Works	Laborer	2013-2014	2.4
Community Development	City Engineer	2013-2014	3.6
Public Works	Laborer	2014-2015	4.2
Administrative Services	Secretarial Support for the City Manager	2014-2015	4.25
Administrative Services	Court Balif	2014-2015	4.6
Fire	Fire Fighter	2014-2015	4.6
Fire	Additional	2014-2015	4.6
Library	Review Salary Levels	2014-2015	5.2

Santaquin City Equipment Requests

Department	Equipment	Average
Fire	PPE - 2 @ \$2200 each	2.4
Fire	Wildland PPE - 5 @ \$350 each	2.4
Police	Taser Replacement (\$979 each)	2.6
Public Works	One Pickup Truck	3.6
Police	Three 4Wheel Drive Vehicles	4.2
Fire	4 MTS 2000 - Radios (\$2300 Each)	4.4
Fire	New Engine - \$478,502	4.6
Public Works	Portable Generator	4.8
Police	4 MTS 2000 - Radios (\$2300 Each)	4.8
Community Development	Two Vehicles (City Engineer & Infrastructure Inspector)	5.4
Administration	One Vehicle - Replace the Expedition	5.4
Library	Shelving - \$1200	5.4
Public Works	One - 1Ton Truck - Sewer	5.8
Public Works	Snow P10	6
Public Works	Snow P10 Sander Attachment for 1Ton	6
Public Works	Meter Reading Upgrade	6.4
Recreation	Backstop Netting (Soccer/Football) - \$4000	6.8
Public Works	VacTruck	7.2
Recreation	Softball Batting Cages - \$6000	9.2
Recreation	Tumbling Mats - \$1400	9.6
Museum	Roof - \$20,000	11.6

GLOSSARY

A

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

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

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

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

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

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

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

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

B

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

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

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

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

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

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

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

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

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

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

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

C

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

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

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

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

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

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

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

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

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

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

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

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

D

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

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

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

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

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.

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

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

F

FEES Charges for specific services

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

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

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

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

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

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

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

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

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

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

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

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

G

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

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

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

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

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

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

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

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

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

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

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

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

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

I

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

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

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

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

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

INTERFUND TRANSFER Amounts transferred from one fund to another.

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

L

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

M

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

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

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

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

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

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

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

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

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

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

N

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

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

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

O

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

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

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

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

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

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

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

P

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

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

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

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

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

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

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

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

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

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

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.

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

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.

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

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

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

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

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

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

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

U

UDOT An acronym for the Utah Department of Transportation.

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

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

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

W

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

Z

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

SANTAQUIN CITY
2014-2015 APPROVED BUDGET

ACRONYMS

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