



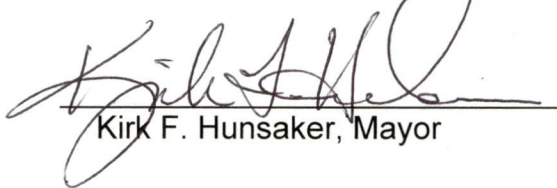
RESOLUTION 06-03-2017
ADOPTION OF THE FINAL FY2017/2018 BUDGET

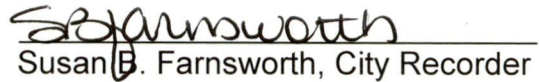
BE IT HEREBY RESOLVED:

SECTION 1: The attached documents represent the Final Budget for Santaquin City Corporation for the Fiscal Year 2017/2018.

SECTION 2: This Resolution shall become effective upon passage.

Approved on this 21st day of June, 2017.


Kirk F. Hunsaker, Mayor


Susan B. Farnsworth, City Recorder

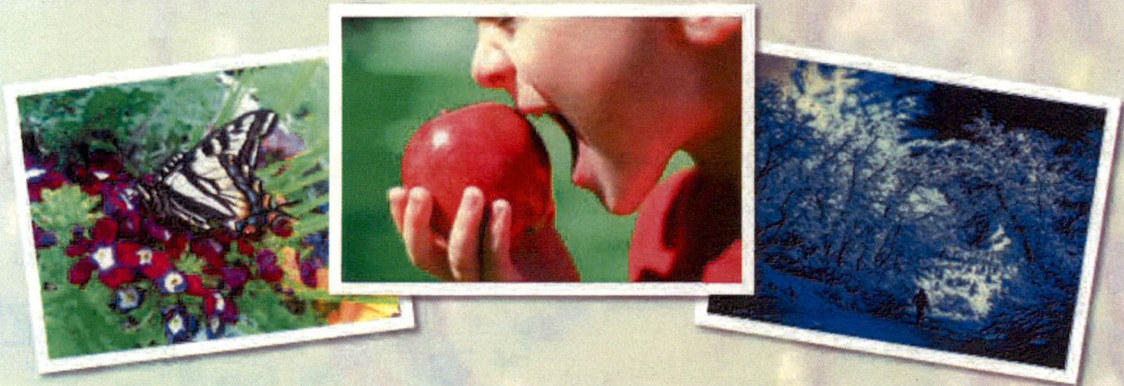


SANTAQUIN CITY
2017-2018 APPROVED BUDGET



Santaquin

ANNUAL BUDGET
2017-2018



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



SANTAQUIN CITY ANNUAL BUDGET

FOR THE FISCAL YEAR

JULY 1, 2017 – JUNE 30, 2018

KIRK F. HUNSAKER
MAYOR

KEITH E. BROADHEAD
COUNCIL MEMBER

DAVID S. HATHAWAY
COUNCIL MEMBER

NICHOLAS P. MILLER
COUNCIL MEMBER

AMANDA S. JEFFS
COUNCIL MEMBER

MARIANNE R. STEVENSON
COUNCIL MEMBER

BENJAMIN A. REEVES
CITY MANAGER

MISSION STATEMENT

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



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Appendix

A – Santaquin City Budget – Detail Version
B – Current Consolidated Fee Schedule
C – Debt Service Amortization Schedules
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SANTAQUIN CITY
2017-2018 APPROVED BUDGET

June 21, 2017

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

RE: Budget Message

It is my pleasure to present the Fiscal Year 2017-2018 Budget to you for your approval. This document is prepared for your review following the presentation of the Tentative Budget on May 17, 2017 and the FY2017-2018 Budget Public Hearing and Fund Transfers Public Hearing which were both held on June 7, 2017. The purpose of this document is to outline the city's financial position, its goals, aspirations, and the projects currently underway.

This budget is a collection of financial data provided by the ongoing operations and future forecast of the City of Santaquin along with community information provided by Santaquin City's General Plan. The format of Santaquin City's budget document draws heavily on the GFOA award winning budget of our neighboring communities of Lindon, Lehi and Springville. To further enhance this year's budget, this document illustrates the connectivity between work initiatives, achievements and the goals established by our elected leaders.

The purpose of this memorandum is to highlight significant changes, alterations and findings while creating a balanced budget in all funds. The challenges of thoroughly reviewing the details associated with creating a nearly 100 page budget is a daunting one. Santaquin City's directors and supervisors were extremely cooperative in providing the detail necessary to support this document.

Budget Highlights:

- Revenues in the General Fund (excluding fund to fund transfers) - Projected to increase 10.6% mostly due to the tremendous growth in building permits, property taxes and sales taxes.
- Property Taxes – No increases proposed in FY2017-2018 other than growth of new home construction. (Certified Tax Rate: 0.001734)

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- Fund to Fund Transfers – Increased by only \$1,785 which is less than one quarter of one percent (0.212%).
- Utility Rates – Increasing based upon the Federal CPI-U Index for calendar year 2016 which totals 2.1% (It is anticipated that a Utility Rate Study will be conducted in FY2017-2018 to insure rates are satisfactory to meet operational and capital needs. Santaquin City will evaluate the possibility of moving away from the CPI-U index towards a Median Adjust Gross Income [MAGI] Rating tied to State and Federal Funding)
- Personnel Related Changes:
 - COLA Adjustment – 2.1% (provided in January 2018)
 - Merit Increase – 0-4% (provided during the employee’s anniversary month)
 - Health Insurance – 2.0% Increase with existing insurance provider SelectMed
 - Pension Cost – No increase in FY2017-2018
 - New Positions:
 - Community Development: GIS/Planner full time position, replacement of a full-time administrative assistant’s position into two part-time positions, and Consultant Services from our former assistant city manager
 - Fire Department: One additional “on-call”, two additional part-time positions
 - Police Department: Increased OT budget by \$20K, Possible mid-year market adjustment
 - Recreation Department: Consolidated two part-time positions into one full time position
 - Court: Prisoner Transports/Contracted Service Addition
- Vehicles & Equipment:
 - Police Department:
 - 4yr Vehicle Rotation Program: 2@\$47K
 - Cloud Based Car Camera System: \$20K
 - Equipment Trailer: \$10K
 - Shotgun Replacement: \$6.5K
 - Fleet Management System: \$3.1K
 - Computer Replacement: Accelerated Schedule
 - Radar Replacement: Included with vehicle purchase
 - Public Works:
 - Service Vehicle: \$76K
 - Public Works Lawnmower: \$14K
 - VacTruck Repayment from Economic Development Fund: \$79K
 - No debt service is required for FY2017-2018 Vehicles & Equipment Purchases

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- Capital Projects in excess of \$100K:
(See: Capital Projects Section for details on these projects and a list of smaller projects anticipated in FY2017-2018)
 - Summit Ridge Parkway Extension to US-6 Main Street: \$3.03M
 - Culinary Booster Pump: \$1M
 - 300 West Sidewalk (Safe Walking Routes): \$588K (\$40K City Funds)
 - Annual Road Maintenance Projects: \$525K
 - Soccer Park Improvements: \$400K
 - Recreation Center/PW Bldg. Remodel: \$350K
 - Storm Drainage Master Plan (2nd Year): \$160K
 - Rodeo Ground Lights: \$100K
- Proposed Changes to Fund Balances:
 - General Fund: Increase \$34K
 - Water Fund: Increase \$1.5K
 - Sewer Fund: Increase \$69K
 - Pressurized Irrigation Fund: Increase \$4.4K
 - Public Works Capital Repair & Replacement Fund: Increase \$184K
 - Sewer Impact Fees: Set-Aside for Future Sewer Membranes: \$498K
 - General Fund, Enterprise Funds, Capital Funds and Special Revenue Funds are all Balanced

Santaquin City is experiencing tremendous growth which has created a challenge for city staff to meet the ever increasing needs of our residents. I would like to express my deepest appreciation to our city staff who have performed outstanding work to meet those demands and continue to provide an exceptional level of service. I would also like to express my sincere appreciation for all of those involved with the creation of this budget which will provide the resources needed for the staff to continue this tremendous effort year after year. I especially want to express appreciation to the Directors, Department Heads, Mayor and City Council Members for your dedicated attendance at meetings and fulfillment of informational requests.



BENJAMIN A. REEVES
Santaquin City Manager



SANTAQUIN CITY COMMUNITY PROFILE SECTION

This section of the city's 2017-2018 budget includes information regarding the city's culture, location, population, education, economic development, and statistics.

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SANTAQUIN CITY COMMUNITY PROFILE

LOCATION

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

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

HISTORY

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

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

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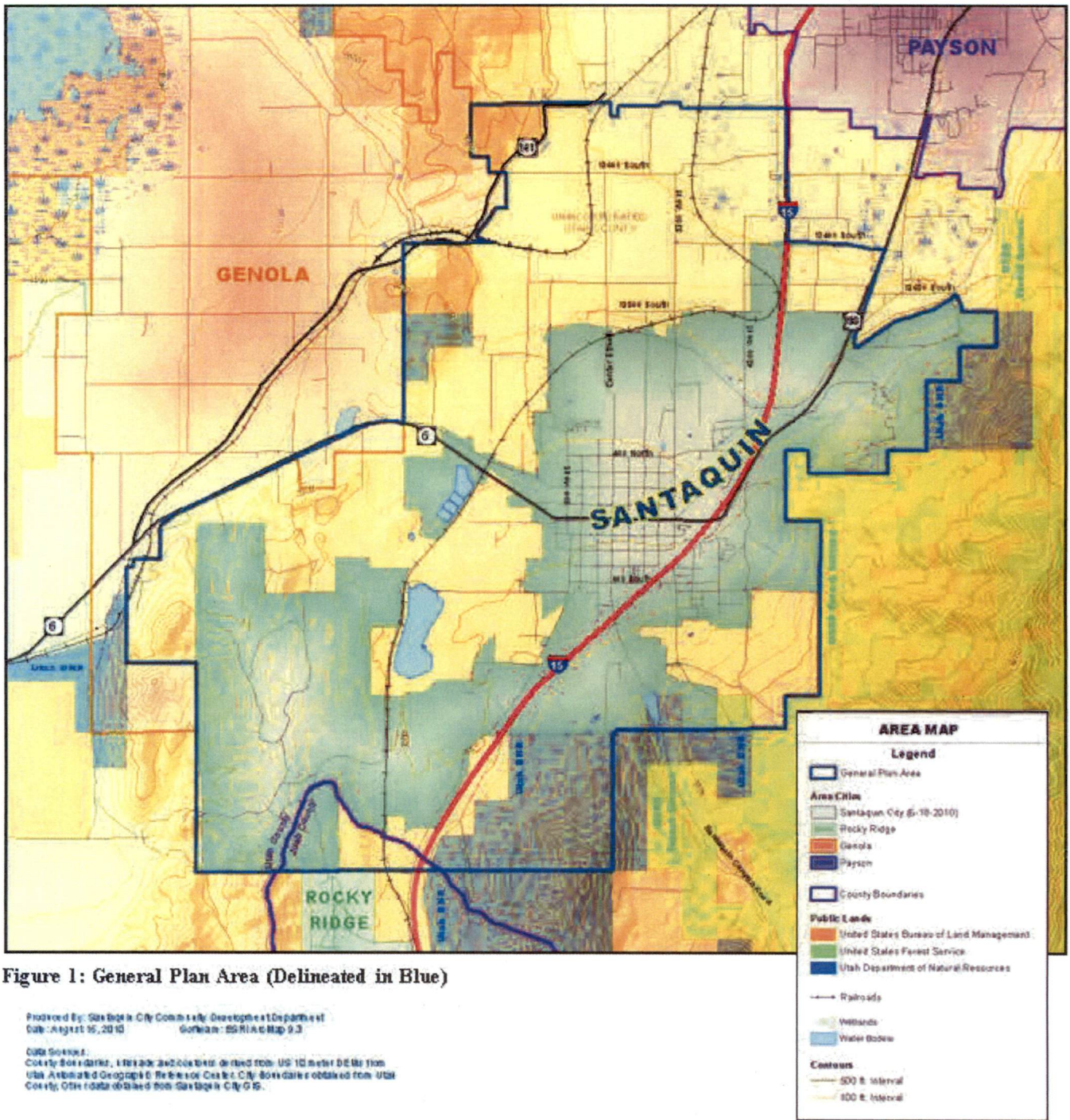


Figure 1: General Plan Area (Delineated in Blue)

Produced by: Salt Lake City Community Development Department
 Date: August 15, 2010 Version: 05/11/10 Map 9.3

Data Sources:
 County boundaries, 1:250,000 scale, derived from US 10 meter DEM file from Utah Automated Geographic Reference System (UAGRS). County boundaries obtained from Utah County. Other roads obtained from Salt Lake City GIS.

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

SANTAQUIN CITY 2017-2018 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.

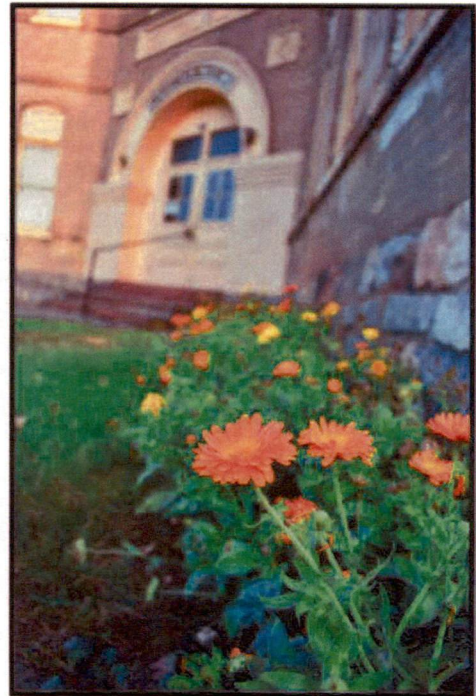
A rock schoolhouse was built in the fort in 1856. It was stoutly built and served the public for many years, still being used in the 1980's. Religious meetings were conducted in the school until 1896 when the first local church building was constructed. The school now serves as a museum, senior citizens'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

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.

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.



View of Orchard Blossoms in
Santaquin



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

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.

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

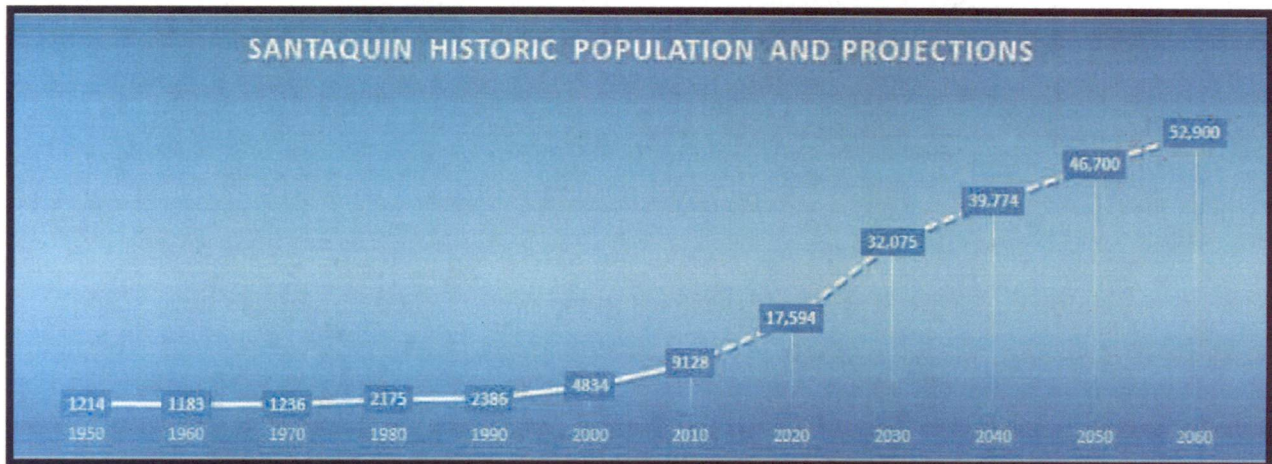
SANTAQUIN CITY 2017-2018 APPROVED BUDGET

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

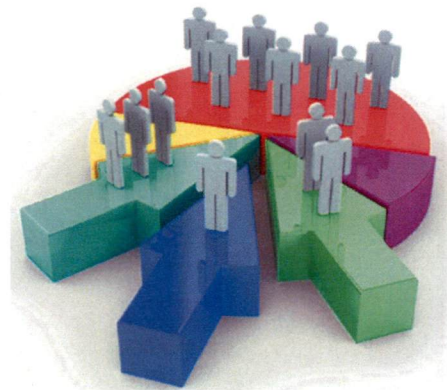


GENERAL STATISTICS

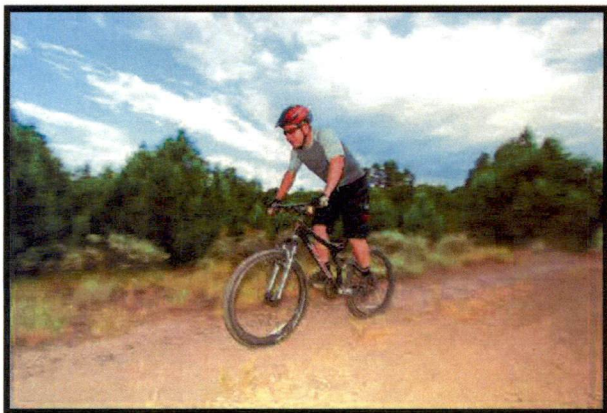
GENERAL INFORMATION	
Date of Incorporation	January 4, 1932
Form of Government	Six Member Council
Certified Tax Value of the City	\$395,603,460
Certified Tax Rate of the City	0.001909
Total Anticipated Property Tax	\$725,121
Area of the City (sq. mi.)	10.68
Median Household Income	\$67,338
10 Yr Population Growth Rate	88.8%
2016 Census Population (Federal estimate)	11,062
Population Composition	
White	85.6%
Hispanic	11.8%
American Indian	0.1%
Black	0.4%
Asian	0.1%
Other	2.0%
Gender	
Male	51.6%
Female	48.4%
Age	
Median Age	21.1
Under 20 Years	48.2%
20-64 Years	46.7%
65 and Over	5.1%



POPULATION PROJECTIONS	
Current (2016 Calculated Estimate)	12,120
2020	20,219
2030	29,113
2040	39,300
2050	47,500
2060	55,700
Total build-out is dependent upon future annexations	

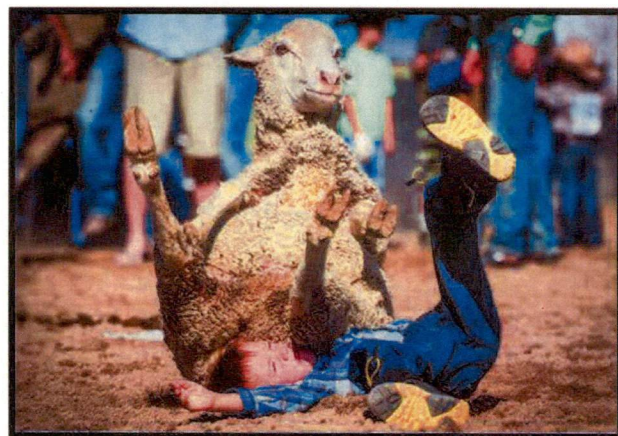
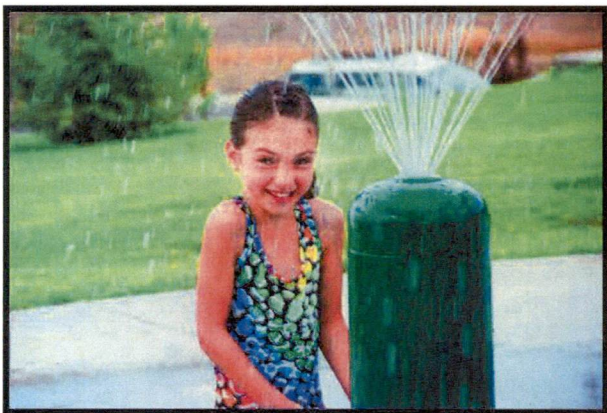


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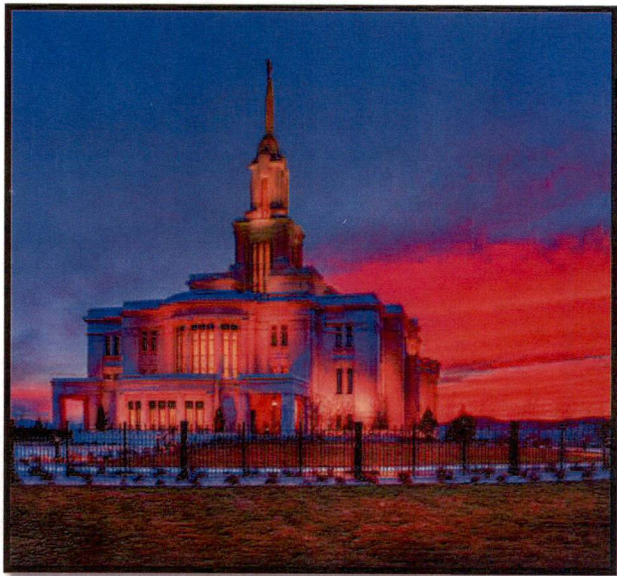
RECREATION	
Parks	11
Park Acreage (developed)	40.6
Playgrounds	5
Sports Fields	13
Ski Resorts within 45 miles	9
Lakes within 40 miles	6
Community Center	1

ENTERTAINMENT & BUSINESSES	
Parades	2
Rodeos	2
Restaurants	9
Hotels & Motels	0
Total Businesses	237



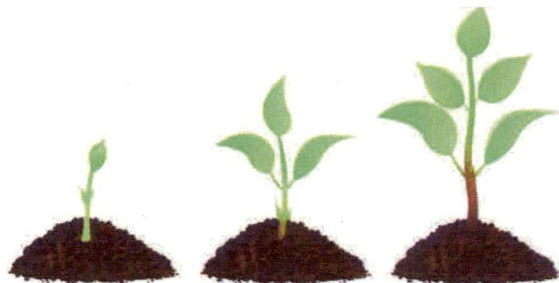
Community Development

COMMUNITY DEVELOPMENT BUILDING PERMITS ISSUED 2016 CALENDAR YEAR	
New Building Permits	
New Residence Single-Family	148
New Residence Multi-Family	5
New Commercial	3
Other	164
Total Building Department	320

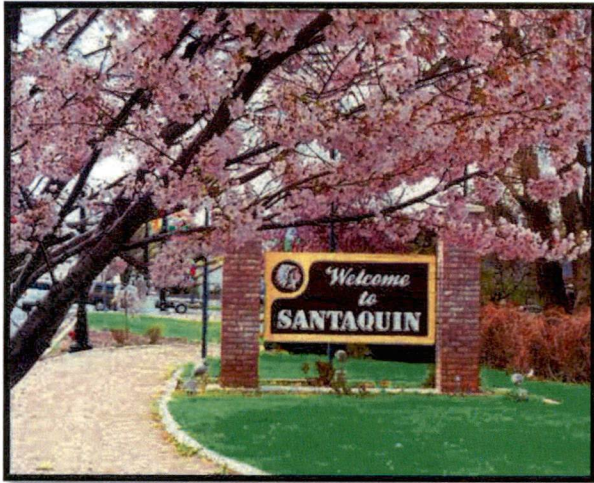


CHURCHES
The Church of Jesus Christ of Latter-Day Saints
Santaquin Baptist Church
Christian Life Assembly of God (Payson)
Payson Bible Church
San Isidro Mission - Catholic (Elberta)
San Andres Catholic Church (Payson)

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



SANTAQUIN CITY
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STREETS & TRANSPORTATION	
Miles of Paved Streets	59.19
Number of Street Lights	2
Major Highway	Hwy. 6 & I-15
Distance to International Airport	69.5
Public Transportation	UTA, Vanpools and Bus Routes



CULINARY WATER	
Customer Connections	2918
Water Main Line (miles)	85.19
Storage Capacity	3.77M gal



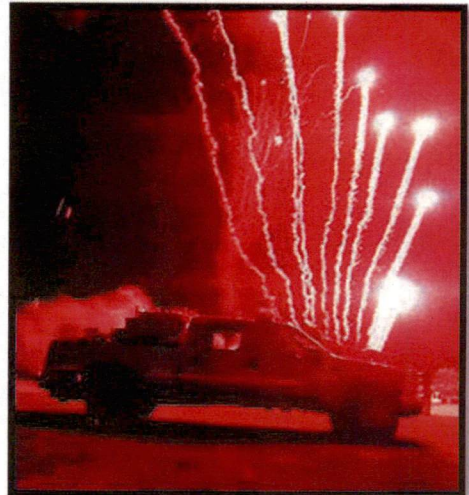
PRESSURIZED IRRIGATION WATER	
Customer Connections	2729
Water Main Line (miles)	72.91
Storage Capacity	139.0M gal



SEWER SYSTEM	
Sewer Lines Miles Inspected	17.3
Total Sewer Lines (miles)	62.65
Number of Man Holes	1190
Sewer Service Connections	2812
Sewer Treatment Location	MBR (N. Center St)

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POLICE PROTECTION 2016 CALENDAR YEAR	
Stations	1
Full-time Police Officers	11
Patrol Units	8
Calls for Service	7,117
Cases	4,037
Arrests	360
Traffic Accidents	100



FIRE & EMS PROTECTION 2016 CALENDAR YEAR	
Number of Fire Apparatus	11
Number of Ambulances	3
Calls for Service - Fire	186
Structural Fires	19
Brush/Wildland Fires	29
Accidents/Vehicles	63
Smoke/CO Alarms	57
Other	18
Calls for Service - EMS	320
Hospital Transports	215



BUDGET OVERVIEW SECTION

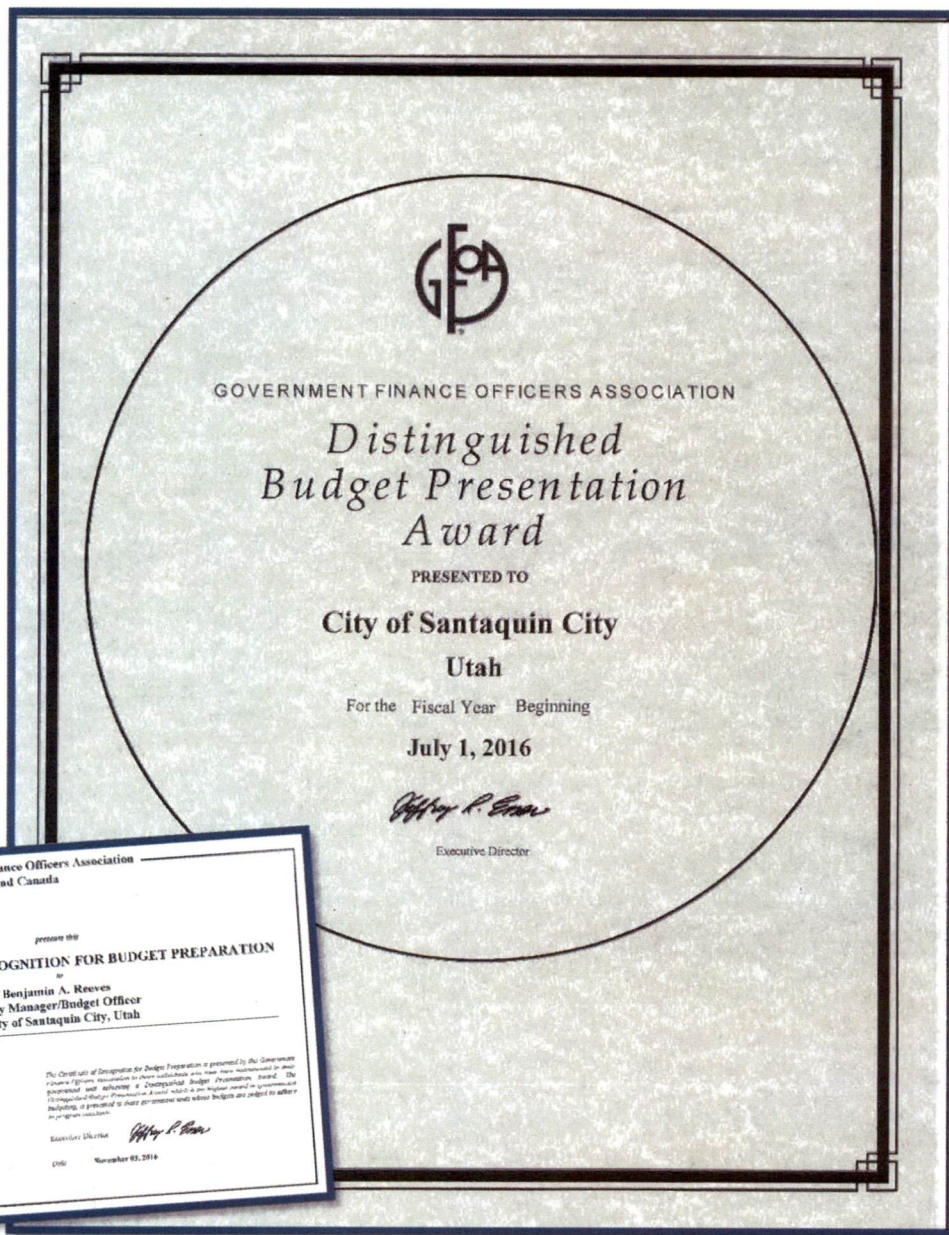
This section of the city's 2017-2018 Budget presents information regarding Santaquin City's focus, initiatives and capital improvements; provides a citywide budget summary; and gives an overview of the city's accounting structure and major budget issues.

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BUDGET OVERVIEW

This is a balanced budget for Fiscal Year 2017-2018 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. In 2010, a concerted effort was undertaken to enhance the transparency and understandability of the Santaquin City Municipal Budget. Improvement have been made year after year. In 2016, Santaquin City was honored to be awarded the "Distinguished Budget Award" designation by the GOFA.



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 2017-2018 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.

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, are 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:

SANTAQUIN CITY
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- | | | |
|-------------------------|---------------------|-----------------------|
| • <i>Legislative</i> | • <i>Police</i> | • <i>Cemetery</i> |
| • <i>Justice Court</i> | • <i>Streets</i> | • <i>Planning and</i> |
| • <i>Administration</i> | • <i>Sanitation</i> | <i>Zoning</i> |
| • <i>Engineering</i> | • <i>Building</i> | |
| • <i>General</i> | <i>Inspection</i> | |
| <i>Gov. Bldgs.</i> | • <i>Parks</i> | |

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

- | | |
|--|---|
| • <i>Public Safety Impact Fee Fund</i> | • <i>Transportation Impact Fee Fund</i> |
| • <i>Park Impact Fee Fund</i> | |

Special Revenue Funds

Santaquin City has seven special revenue funds 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 controlled. 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:

- | | | |
|-------------------------|--------------------|--------------------------|
| • <i>Recreation</i> | • <i>Chieftain</i> | • <i>Senior Citizens</i> |
| • <i>Santaquin Days</i> | <i>Museum</i> | • <i>Fire Dept.</i> |
| • <i>Royalty</i> | • <i>Library</i> | |

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.)

In addition to the capital funds, the Santaquin City Council, recognizing the deficiencies in funding available for the maintenance and replacement of infrastructure, created a new

SANTAQUIN CITY
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Public Works Capital Repair and Replacement Holding fund in FY2015-2016. The base rates of the Water, Sewer and Pressurized Irrigation funds were raised by \$1/mo per residential unit. In addition, the council established a new \$1/mo Storm Drainage fee per residential unit. These funds, along with matching funds segregated from the city's Water, Sewer and Pressurized Irrigation operational budgets are now transferred to this new holding fund for restricted capital expenditures necessitating council approval.

There are no plans to utilize funding from the PW Capital Repair and Replacement fund in FY2017-2018 other than to perpetuate the debt service payment transfer to the Capital Vehicles & Equipment Fund, previously approved in FY2016-2017, for the purchase of a new Snow Plow/10-Wheeler Dump Truck. It is anticipated that this fund will grow by \$184,092 in FY2017-2018.

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:

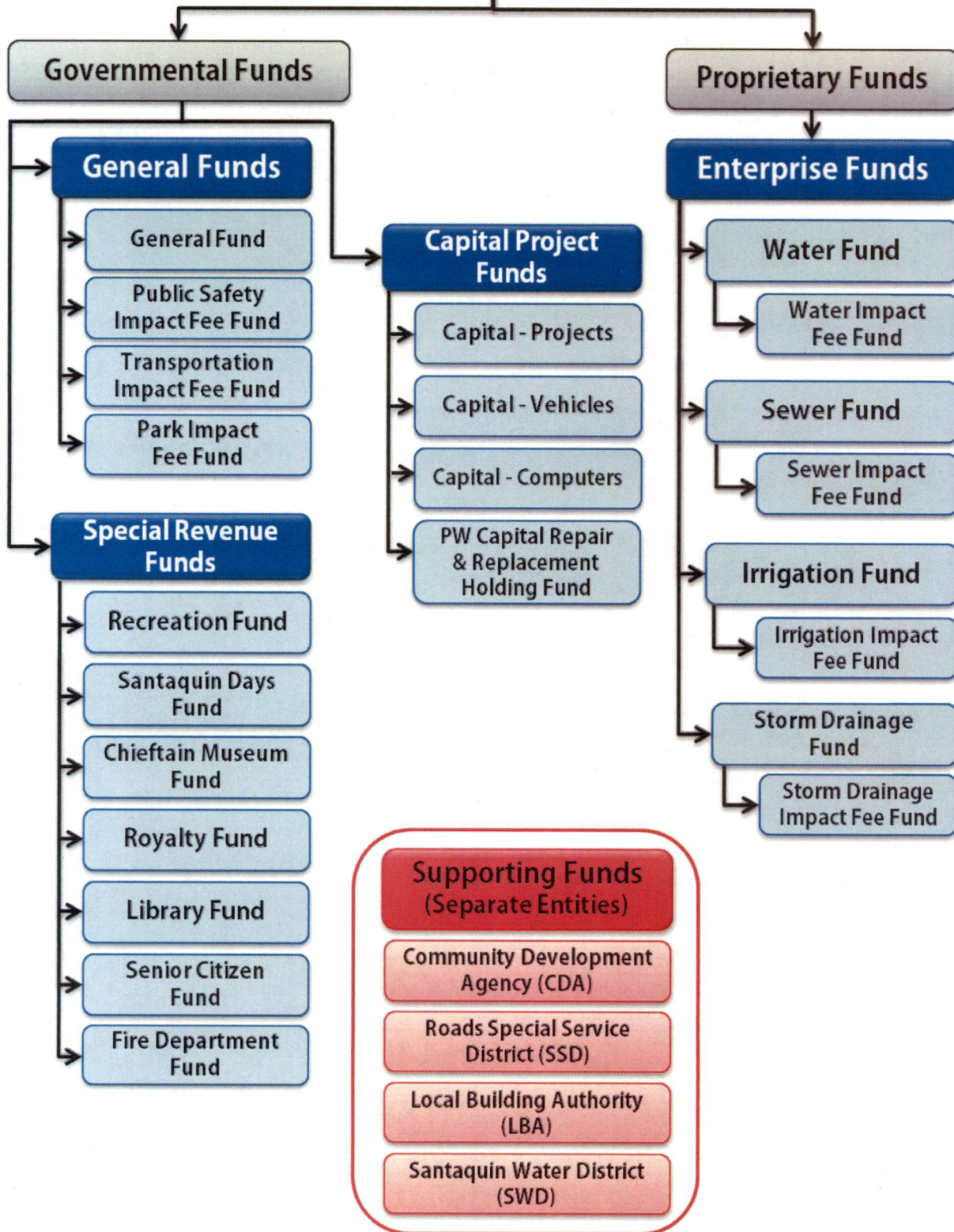
- *Water Fund*
- *Sewer Fund*
- *Pressurized Irrigation Fund*
- *Storm Drainage Fund*

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 in previous years. With the completion of a Storm Drainage Master Plan anticipated in FY2017-2018, a new Storm Drainage Impact Fee Fund will be created and utilized in FY2017-2018. The Impact Fee Funds include:

- *Culinary Water Impact Fee Fund*
- *Sewer Impact Fee Fund*
- *Pr. Irrigation Impact Fee Fund*
- *Storm Drainage Impact Fee Fund*

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Santaquin City Budgetary Funds



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SUPPORTING ENTITIES – MUNICIPALLY CONTROLLED

Santaquin City Council has created four governmental entities to aid and support the service offering provided to the residents of Santaquin. In prior years, the budgets of four separate entities were approved separately. However, in FY2016-2017, discussions with the Utah State Auditor's Office resulted in the recognition that these separate entities were in fact sub-organizations created in support of Santaquin City. As sub-organizations of Santaquin City, their budgets have now been fully incorporated in the FY2016-2017 Santaquin City Budget and subsequent year's budgets for formal approval. Those four organizations and their budgets are identified below:

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.

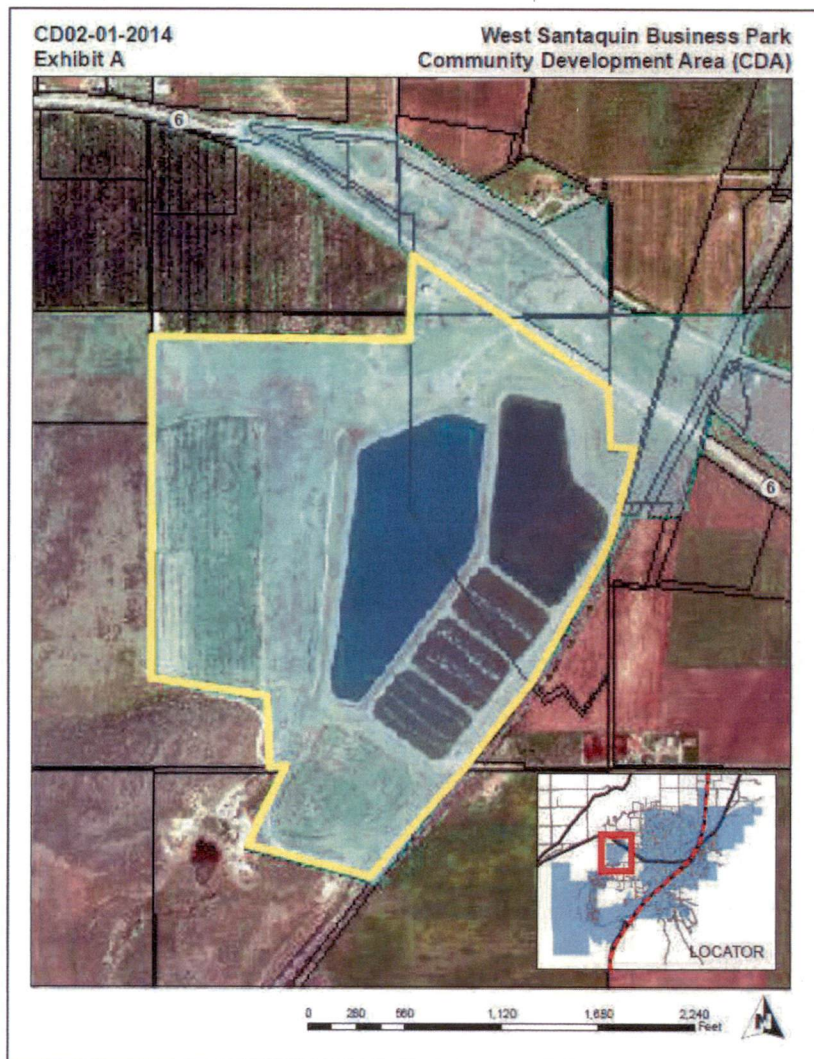
The main tool for CDAs is the "tax increment." CDAs provide assistance for urban renewal, economic development, and community development from revenues provided by the tax increment incurred from developed projects. This tax increment amount is calculated by subtracting the "base taxable value of the 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 its 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

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retired sewer lagoon property into a business park. This project would be focused on the creation of jobs and industry, as well as infrastructure development which will provide natural gas and a secondary access into the Summit Ridge subdivision. In June of 2015, engineering design of the secondary access commenced with the assistance of Epic Engineering P.C. As of May, 2017 the design work is complete and Santaquin City has completed the acquisition of the necessary Right of Way (ROW) to facilitate the project. Furthermore, grant funding for the improvements to US-6 Main Street with its acceleration/deceleration lanes and intersection improvements has been awarded by the local Metropolitan Planning Organization – Mountainland Association of Governments. In the summer of 2017, Questar Gas will be utilizing the ROW to install a new Natural Gas Main Line which will assist in the commercial and residential development of Summit Ridge, as well as provide the initial grading work necessary for the future road.

It is anticipated that construction and extension of Summit Ridge Parkway to US-6 Main Street will commence in the spring of 2018. In the meantime, Santaquin City will be working with the CDA (*through increment financing and the development of the business park*) and the developer of Summit Ridge to secure the \$2.5M needed for the project.



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



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

Santaquin Community Development Agency Board			
2017-2018 Budget			
Carry Over Reserve Balance from Prior Year (Equity):			\$ 10,284
Revenues:			
Transfers from Santaquin City:			\$ -
		Total Revenues:	\$ -
Total Equity & Revenue			\$ 10,284
Expenditures:			
Misc. Operational Costs including publishing, auditing, supplies, etc.			\$ 1,000
		Total Expenditures:	\$ 1,000
Esitmated Ending Equity (Carry Over) Balance:			\$ 9,284
<i>*Note: Any unspent funds from the Project Area Plan or Miscellaneous Categories will carry over to the 2018-2019 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

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During the public comment period of the Truth-In-Taxation process, many comments were given by our residents 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 2016-2017 fiscal budget, Santaquin City will transfer the tax increase amount along with the city's share of the Utah State Gas Tax (Utah State B & C Road Funds) into the SSD – less \$40,000 which will be used to aid funding of a Storm Drainage Master Plan and \$5,000 which will remain in the General Fund – Streets Department to assist with sidewalk maintenance and repair. In addition to the \$151,005 generated by the Property Tax increase, proportionate growth in property taxes will also be dedicated toward this purpose. In FY2017-2018, this growth is estimated at \$25,000 and will increase the transfer of Property Tax to \$175,008 plus Class C Road Funds. The total transfer for FY 2017-2018 is \$513,500. (Note: FY2017-2018 is the second and final year of the Storm Drainage Master Plan Project).

Santaquin Special Service District for Road Maintenance	
2017-2018 Budget	
Balance as of May 15, 2017	\$ 1,125
Anticipated June 2017 Transfers (less capital expenditures anticipated in May & June 2017)	\$ 86,827
Carry Over Reserve Balance from Prior Year (Equity):	\$ 87,952
Revenues:	
Budgeted Transfers from Santaquin City 2017-18:	\$ 513,500
Total Revenues:	\$ 513,500
Total Equity & Revenue	\$ 601,452
Expenditures:	
Road Maintenance & Improvement Projects	\$ 550,452
Misc Operational Costs including publishing, auditing, supplies, etc.	\$ 1,000
Total Expenditures:	\$ 551,452
Estimated Ending Equity (Carry Over) Balance:*	\$ 50,000

**Note: Any unspent funds from the Undetermined Road Improvement Projects Category will carry over to the 2018-2019 FY Budget*

Santaquin City Local Building Authority (LBA):

In FY2014-2015, Santaquin City began the initial design and bidding process for the construction of a new public works building which has been built on city properties adjacent to the city's wastewater reclamation facility on the north end of the city. While there were many ways to fund this project, it was determined that the city desired to preserve the use of its sales tax and property

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tax revenues for the future construction of a new city hall. As such, it was determined that the best way to fund the new public works building was through the creation of a separate entity known as a Local Building Authority (LBA) which allows the city to utilize the actual building as collateral for the bonds through a series of leases between the city and the LBA. The LBA was created in FY2014-2015. Bonding for the new public works building closed in July of 2015 with construction commencing shortly thereafter. Substantial completion of the construction took place on May 24, 2016. The following table represents the FY2017-2018 budget for the LBA which represents the lease proceeds paid by Santaquin City to the LBA and the LBA payment of the debt service on the bonds:

Santaquin City Local Building Authority	
2017-2018 Budget	
Carry Over Reserve Balance from Prior Year (Equity):	\$ 35.00
Revenues:	
Budgeted Transfers from Santaquin City 2017-18:	\$ 186,500
Total Revenues:	\$ 186,500
Total Equity & Revenue	\$ 186,535
Expenditures:	
Santaquin City Public Works Building Debt Service	\$ 184,430
Zions Bank Trustee Fees (Annual)	\$ 1,760
Total Expenditures:	\$ 186,190
Estimated Ending Equity (Carry Over) Balance:	\$ 345
<i>*Note: The Ammortization Schedule for the LBA for the Santaquin City Public Works Building can be found on the "Current Debt Service" tab of this spreadsheet</i>	



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Santaquin City Water District (SWD):

The SWD is the oldest of the city's sub-organizations and was created to purchase water shares as they became available on the open market. Purchasing these share in the name of the district provides flexibility not afforded directly to municipalities. Approximately half of the water owned by the City is under the name of the SWD. Since the creation of the SWD, the City utilized the water from SWD owned shares and paid the Water Share Assessments in exchange for this use. These transactions took place internally within Santaquin City's Municipal Budget.

However, in FY2016-2017 eight shares of SWD water traded in exchange for nearly 3 acres of property for the future extension of Summit Ridge Parkway to US-6 Main Street. At that time, it was recommended by City Staff and the City's Auditor that the city formalize the relationship between the SWD and the City. In FY2017-2018, a separate budget was created (as outlined below), whereupon the City will pay the SWD for the use of its irrigation water and the SWD will make its own payment to the Summit Creek Irrigation Company for its annual water assessments.

Santaquin Water District		
2017-2018 Budget		
<u>Carry Over Reserve Balance from Prior Year (Equity):</u>	\$ -	
<u>Revenues:</u>		
Budgeted Transfers from Santaquin City 2017-18:	\$ 50,000	
Total Revenues:	\$ 50,000	
Total Equity & Revenue		\$ 50,000
<u>Expenditures:</u>		
Water Assessment Fees	\$ 46,500	
Total Expenditures:		\$ 46,500
<u>Estimated Ending Equity (Carry Over) Balance:*</u>		\$ 3,500

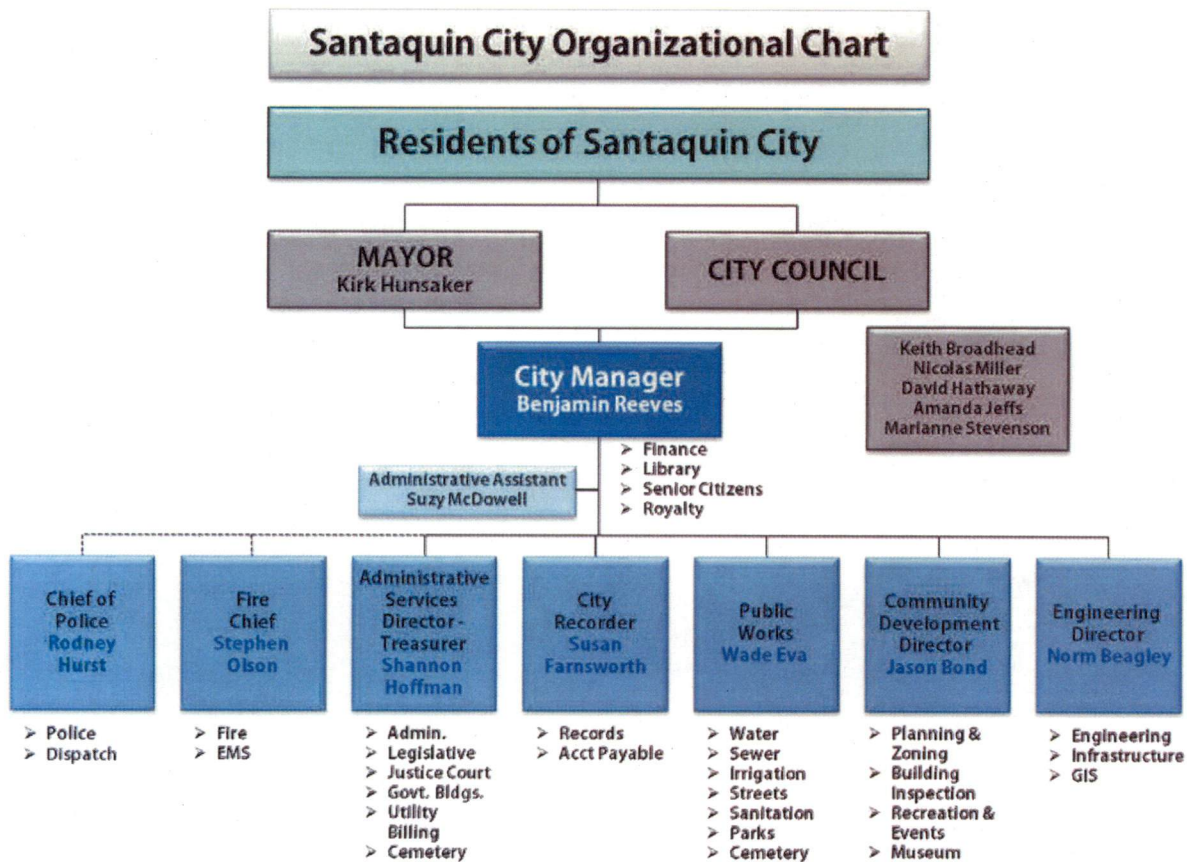
*Note: Any unspent funds from the Water Assessment Category will carry over to the 2018-2019 FY Budget



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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 for FY2017-2018.



Purchasing Policy

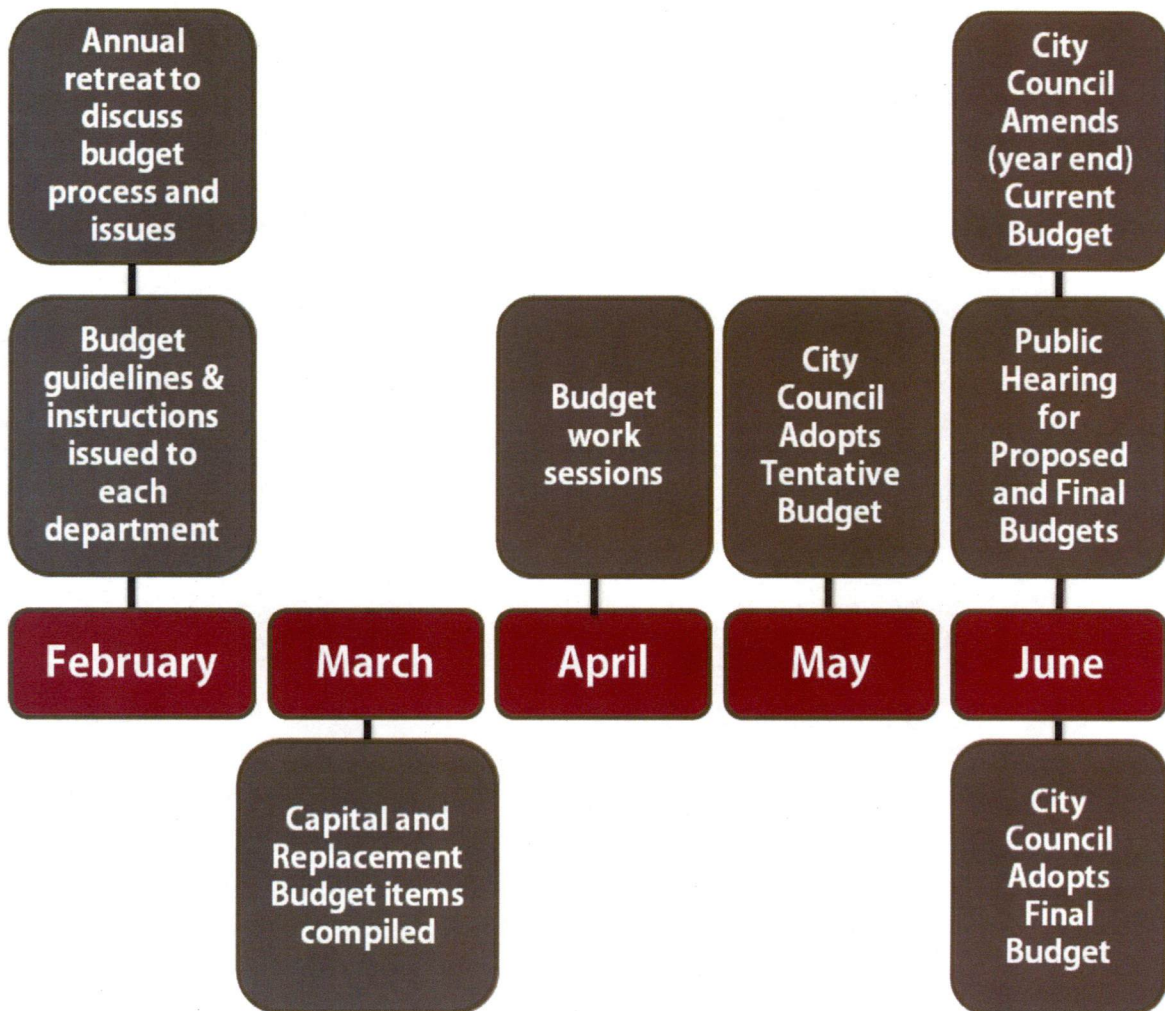
Department Supervisors have the authority to spend up to \$500 per transaction utilizing budgeted funds from within their department. Functional Area Directors may co-sign purchases with authority of up to \$2,500 per transaction utilizing budgeted funds from within their Functional Area. The Assistant City Manager (*a position which is currently unoccupied with the resignation of Mr. Dennis Marker in June of 2017*), may co-sign purchases with authority up to \$5,000 and the City Manager may co-sign purchases with authority of up to \$7,500 per transaction utilizing citywide funds. The Mayor may co-sign purchases of up to \$15,000 per transaction utilizing citywide funds. All purchases in excess of \$15,000 must be approved by the Santaquin City Council.

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Budget Calendar

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

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



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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).

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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.

During the 2016 Legislative Session, the Utah State Legislature passed HB164 which enhances the notification requirements for Municipal Enterprise Fund Transfers. These requirements include:

- Step 1 – Enhanced Notification (7 Days before a Public Hearing)
- Step 2 – Include Transfer Information in the Tentative Budget
- Step 3 – Hold and Independent Enterprise Fund Transfer Hearing
- Step 4 – Auditor Submittal to the State
- Step 5 – Follow-Up Public Notice (within 60 days of budget adoption)

Santaquin City has fully complied with Steps 1-3 of these requirements. Upon formal approval of the budget by the Santaquin City Council on June 21, 2017, the Santaquin City Staff will work with its Auditing Firm and with the State of Utah to complete Steps 4 & 5.

SANTAQUIN CITY GOALS & PRIORITIES

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

In order to accomplish this endeavor, the Mayor and City Council elected to govern their interactions as a board and their interactions with the community by following a charter established 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 FY2015-2016, the Santaquin City Council established strategic goals and objectives onlined in the following table modeled in great measure after the Lehi City Business Plan. The adoption of strategic goals proved to be very successful in FY2015-2016 and FY2016-2017 as the efforts of individual employees could be tied directly back to the initiative established by the elected leaders (See Appendix D – FY2016-2017 Accomplishments). Due to the success of establishing strategic goals and objectives in FY2015-2016, the Santaquin City Council opted to continue utilizing the same strategic goals and objectives in FY2016-2017 and FY2017-2018.

While projects such as the second access to Summit Ridge, the construction of a commercial center (e.g. grocery store), installation of a culinary and irrigation booster pump remain a priority

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for the city, those projects support the principal strategic direction established in the goals listed on the following table. These established strategic goals are used by all employees to align their individual efforts to support the objective of the organization as a whole. Each individual project or task is tied directly back to one or more of the strategic goals established in this vision. Accountability and results based recognition will be established to support the direction and vision of our community.

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

Provide Quality City Services

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

Promote and Support Economic Development

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

Ensure Proactive Regional Collaboration

- Encourage membership and leadership in decision making bodies
- Be a voice of involvement in local, State and Federal government affairs

Maintain a Sustainable Budget

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

Promote Community Involvement

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

Major Initiatives for FY2017-2018:

- 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.

SANTAQUIN CITY

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A community's economy may be imagined as a barrel with money and goods flowing into the top as well as spilling out. (See illustration). The barrel analogy represents a number of key concepts. First, the community is intimately linked with the rest of the world through the inflow and outflow of income and goods. Second, the community uses resources to produce the output it sells, which can be available locally



or purchased elsewhere. Third, the size of the barrel is determined essentially by the inflow of outside income, the lack of leakage of income, and the volume of resources used to produce the community's output.

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

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



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A primary focus of the Mayor and Council was the development of Santaquin City's economic base. With the completion of the Main Street/400 East Project in 2011 and the Main Street/500 East Project in 2015, major transportation obstacles were removed that will allow for the future commercial development of over 20 acres of property near the city's Main Street freeway exit which would include a new grocery store.

- Summit Ridge Parkway Extension to US-6 Main Street – 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 and community connectivity. FY2016-2017 accomplishments towards this project include the completion of the design engineering, acquisition of 100% of the land needed for the Right of Way (ROW), as well as participation in the initial grading work needed to support the installation of a new Natural Gas line by Questar Gas down this ROW corridor.

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

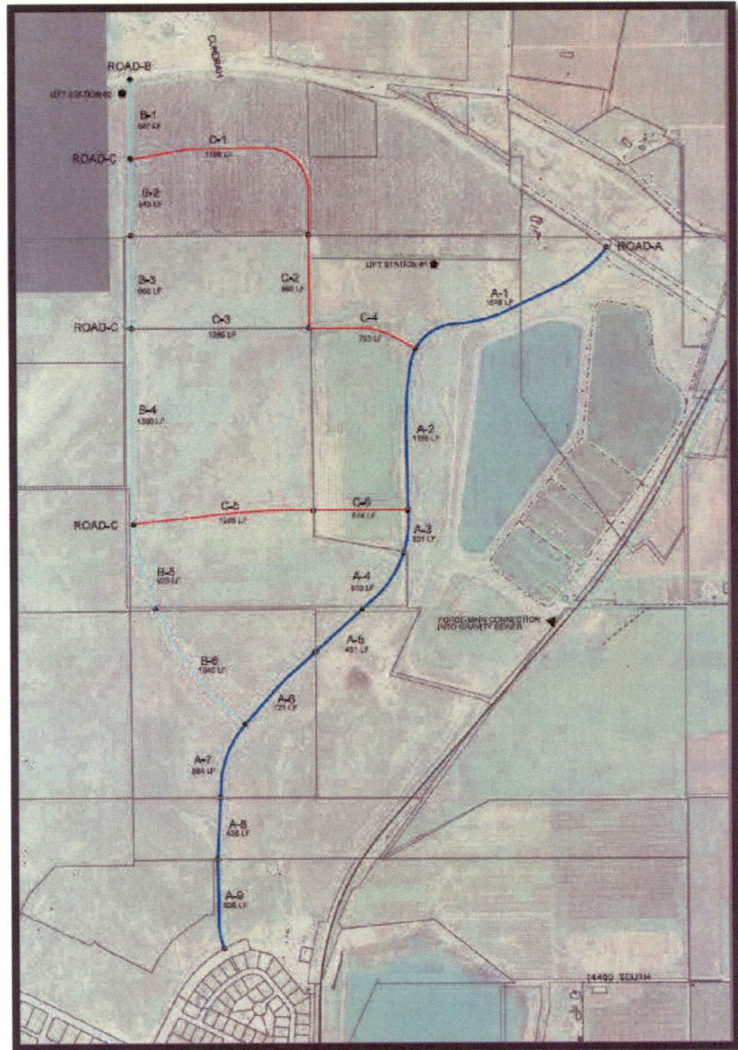
- *Transportation Master Plan* - In FY2014-2015, Santaquin City completed the creation of a transportation masterplan and implemented a Transportation Impact Fee.
- *Community Development Area (CDA) Project Area* - Through the creation of a CDA, Santaquin City can utilize "Tax Increment Financing" which allows the community to install infrastructure (e.g. access, roads, natural gas, etc.) utilizing future anticipated property tax dollars generated from within the project area to fund the infrastructure costs. (See CDA budget)
- *Developer Participation* – Ultimately, the responsibility of constructing a secondary access is the responsibility of the developer in future phases of the Summit Ridge Development. By participating with the developer early in the process, through cost sharing, the developer will have an enhanced product offering as well as a diminished future obligation. This will help ensure a fully improved secondary access.
- *Federal Assistance* – Through the Mountainland Association of Governments administration of future federal dollars through its Transportation Improvement Fund (TIP) project selection process, Phase 1 of the Secondary Access Project was awarded \$751K in 2018 Dollars. Phase 1 includes the intersection improvements along US-6 Main Street with nearly a mile of acceleration/deceleration lanes.

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Phase I of the project is considered a regionally significant project along a federal highway.

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

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



- New Senior Citizen Center/Library – To address our City Facility needs (see City Facilities), Santaquin City will be holding a series of public open houses to gather feedback on a new proposed city building that would include a new City Library, Senior Citizens Center & Multi-Use space. Conceptual drawings and cost estimates will be calculated with the anticipation that this issue will be presented to the voters for their consideration during the November 2017 General Election.

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MAJOR BUDGET ISSUES

City Facilities:

As mentioned in previous chapters, there was a desire shared by our elected leaders, and the residents 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. Proposed projects were components of the FY2012-2013 and FY2013-2014 Budgets with preliminary work fully underway at that time. However, prior to the construction of new facilities, it was prudent to discuss and make plans to address the deteriorating condition of the current recreation center, council chamber, senior center, and museum. This continues to be a pressing concern of our elected leaders in FY2017-2018. 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:



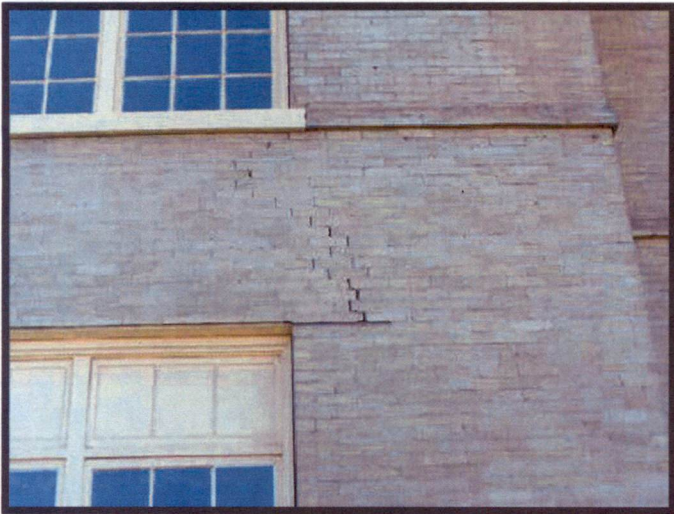
Old City Hall

Significant issues with structural, electrical, plumbing, HVAC, and infestation issues. These buildings do not meet ADA requirements.



Chieftain Museum

There are significant cracks in the masonry and foundation issues. The roof needs replacement. The museum is also not ADA accessible.



Masonry Cracking

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



Interior Cracking & Roof Issues

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



Interior Windows

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



Roof & Piping Leaks

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



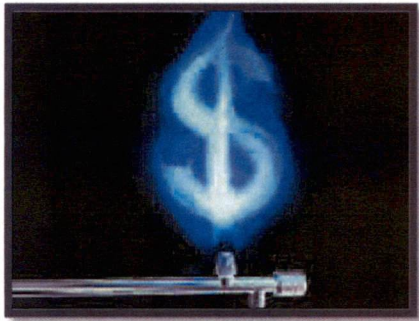
Infestation

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



ADA Requirements

Another concern of the old facility is that it is not fully 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.



Utility Costs

Due to the inefficiencies of these old buildings, the utility rate are in excess of \$3-\$4K per month over the winter.

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

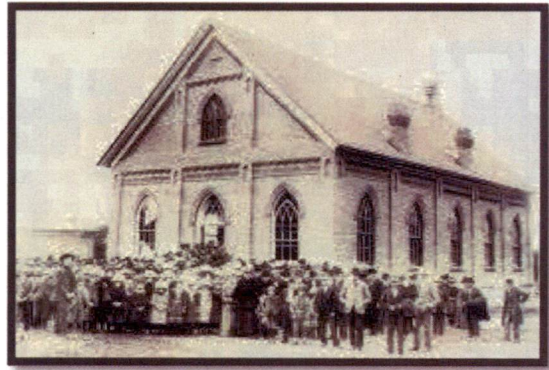
To assist them in this effort, the Santaquin City Mayor and Council formed the Santaquin City Museum Board to discuss the future of the museum, its building and the possibility of generating new forms of revenue. Work was needed by both advisory committees, as well as from the Planning Commission and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

Since this issue was first addressed last year, meetings have been held regarding this daunting task. Before further investment and planning could proceed, the council determined that a structural analysis of the building should be undertaken. In FY2015-2016 a structural analysis of the building was conducted. This study outlined the costs and work necessary with restoring this building. *(The full study can be obtained from the city's Community Development Department)*

SANTAQUIN CITY 2017-2018 APPROVED BUDGET

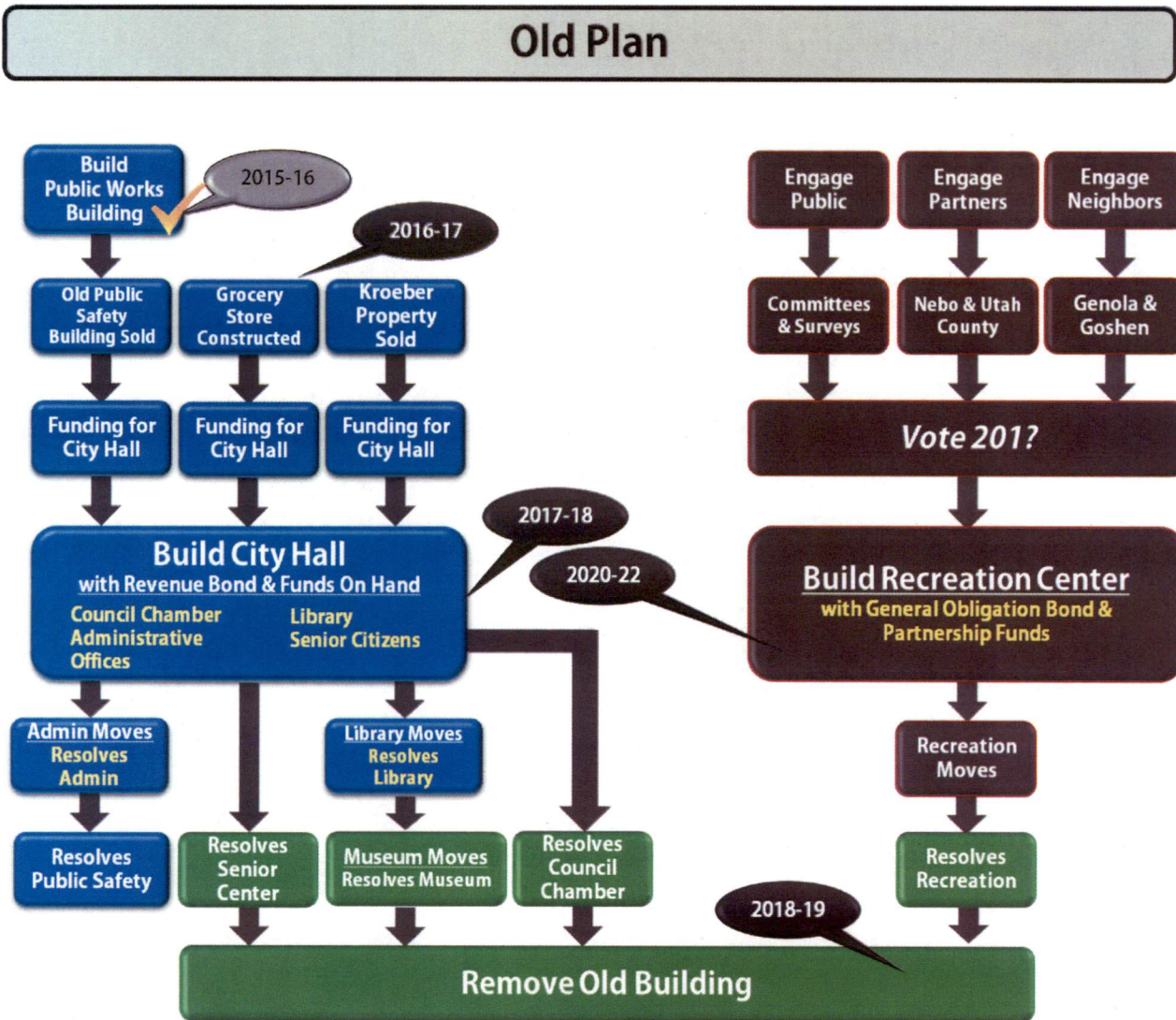
One of the major concerns of the council was not only how to resolve the aforementioned issues, but also how to provide additional space for the police, fire and ambulance service; space now occupied by the Administration and Community Development. Furthermore, there is a need to expand the city's library, whose circulation rates and community offerings comprise the largest participation rate of any offering, program or amenity provided by the city. The need for a library expansion has been discussed by the Library Board for over four 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 Library



To assist them in their planning and funding efforts, a phased approach 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 financially impacting to the community as a whole. However, with a higher than expected growth rate in residential homes and a lower than expected growth rate in commercial, it is become apparent that waiting on the triggers posed in the old plan (*see the following flow chart*) will not meet current needs.

SANTAQUIN CITY
2017-2018 APPROVED BUDGET



During the FY2017-2018 City Council Budgetary Retreat, a new proposal was recommended which would break the city's facilities needs into smaller phases. The goal of this effort would be to eliminate the use of the old Junior High building (i.e. current city recreation center & council chamber) and current Senior Citizens Center so these buildings could be demolished. The city would accomplish this objective by remodeling the old Public Works building near the city's rodeo grounds for a future Recreation Center and by relocating the Senior Citizen Center into a new building. The city would also work to increase office space for its Public Safety Departments by relocating its Administrative and Community Development Office space into leased facilities. The phased approach is outlined below:

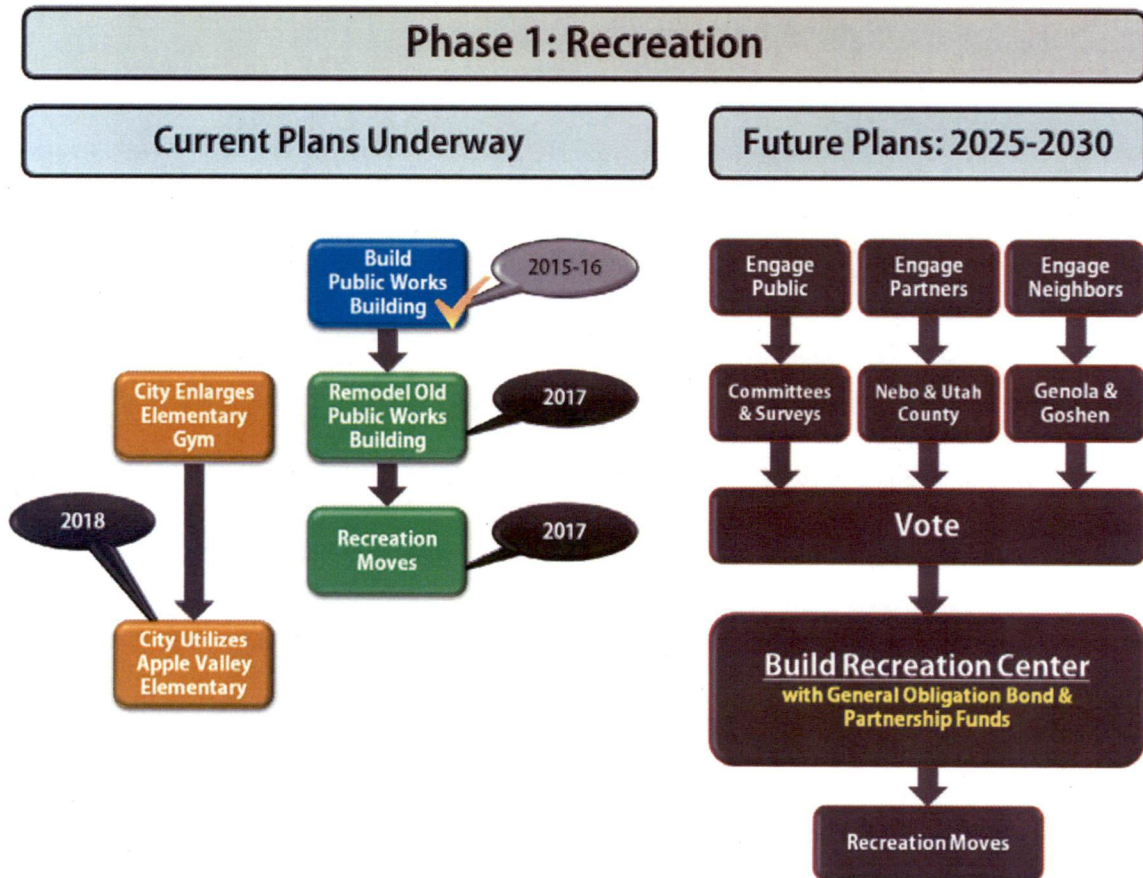
SANTAQUIN CITY
2017-2018 APPROVED BUDGET

New Plan

Phase I: Recreation Center/Apple Valley Elementary Gym Expansion

To meet the community's immediate recreational needs while also moving out of the old Junior High School building, the City Council is in the process of using funds it has on-hand to remodel the old Public Works building near the rodeo grounds into a Recreation Center. This new facility will have the same approximate square footage as the current facility. It will also add ticket booths and permanent bathrooms that would be available during city events. Overall, this \$350K project will enhance the health and safety for our patrons and city personnel while dramatically decreasing utility costs.

In FY2016-2017, Santaquin City allocated funding in partnership with the Nebo School District to expand the new Apple Valley Elementary School to include a full sized gym and bleachers for shared used.



SANTAQUIN CITY
2017-2018 APPROVED BUDGET

Phase 2/3 – New City Hall (Split into Senior Citizen Center/Library & Public Private Partnership)

The concept of constructing a New City Hall in the previous plan incorporated the construction of a Council Chamber, Administrative & Community Development Offices along with a Senior Citizens Center, Library and Multi-Use Space. However, due to funding limitations, the City Council determined that it would be more beneficial to split the project into two parts, and thus reduce the size and scope of such a large undertaking.

Senior Citizen Center/Library

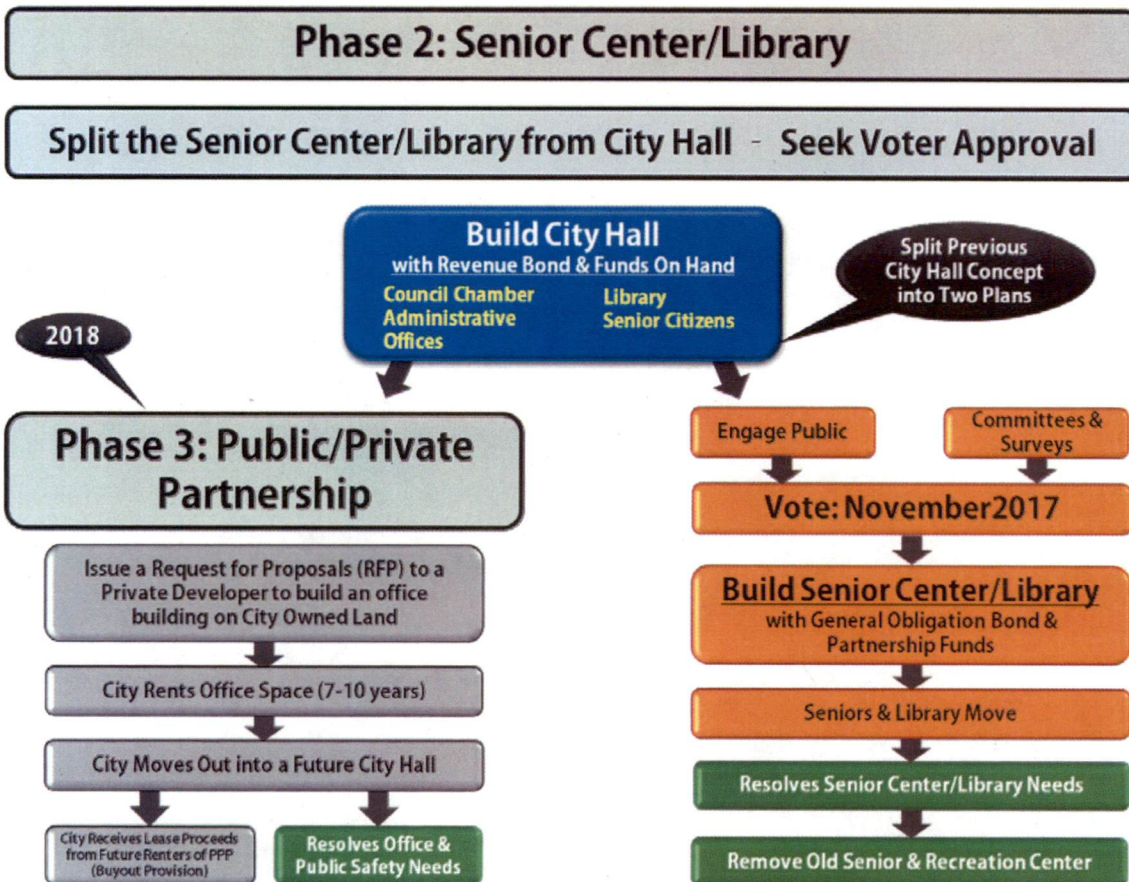
A series of public town hall meetings will be held throughout the summer of 2017 in hopes of obtaining input from the public regarding the possible construction of a new Senior Citizen Center/Library Building. It is anticipated that this project would go before the voters during the November 2017 general election. It is thought that this project, as currently contemplated, would bring immediate recognizable benefits to the community (amenities) for the funding requested of the public as part of a general obligation bond. Should a bond be approved, design work would be completed over the winter with construction anticipated in 2018-2019. Relocation of the Senior Citizens and Veterans under Phase 2, and Recreation Department in Phase 1, would allow for future demolition of the Junior High and existing Senior Center.

Lease of Office Space for Administration & Community Development

The city is considering the benefits of using a Public-Private Partnership approach to meet its immediate office space needs without indebting the city prematurely. One option under consideration would involve a "Request for Proposal" bidding process that would engage the investment of private funds for the building of an office building on city owned property at the corner of 100 East Main Street. The city would commit to leasing a major portion of the office space for a 7-10 year period. The remaining office space would be available to the general public for economic development purposes. At the end of the lease term, the city could either continue to lease the space or relocate its offices to a future city owned facility.

By contributing the land, the city would create a long-term revenue stream proportionate to the value of the land vs. the value of the building. The city would also include a buy-out clause where the city could opt to purchase the building, or the private partner could opt to buy-out the land from the city at some point in the future.

It is anticipated that the city would consider this office space option in early 2018. Should it move forward, the Administration and Community Development Departments would relocate, which would open up office space for the Police and Fire Departments within the existing Public Safety Building. Please see Phase 2 and Phase 3 on the following chart.



Phase 4: Museum Considerations, Future City Hall and Aquatics Center

While the aforementioned plan addresses immediate needs, it does not address concerns related to the Museum. In the short-term, the city would invest into minimal improvements of the Museum building to protect the contents from water damages and extend the useful life of this facility. The future of the Museum, a New City Hall and New Recreation/Aquatics Center would be considered and addressed by future city councils.





BUDGET SUMMARY SECTION

This section presents the charts, graphs, and table information of the 2017-2018 Santaquin City Budget in summary format. The information contained herein includes revenues, transfers, expenditures of the General Fund and the various Functional Areas. This section also reviews salary & benefit charts, capital projects and debt services. For detailed information regarding specific line items, please see Appendix A – Santaquin City Budget – Detail Version

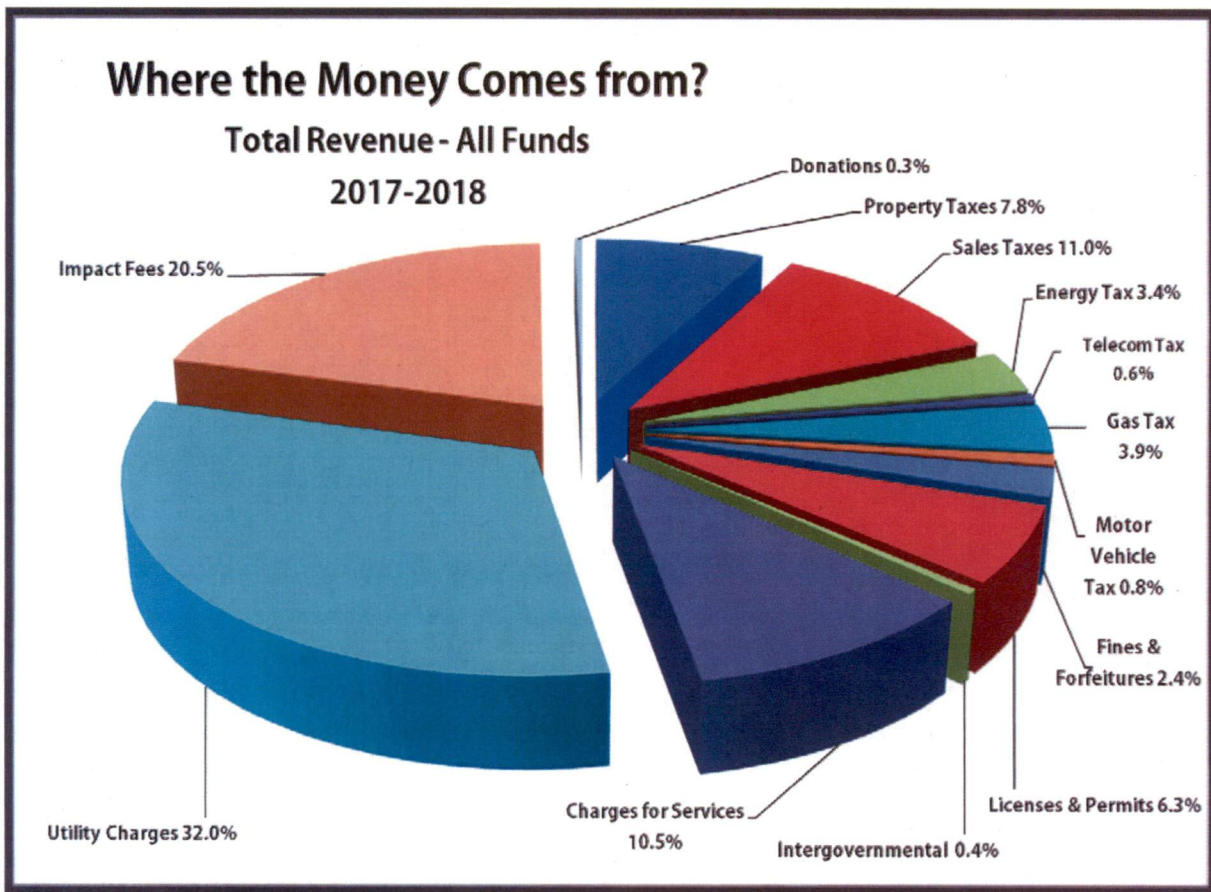
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SANTAQUIN CITY
2017-2018 APPROVED BUDGET

BUDGET SUMMARY

Citywide Revenues

The chart below shows the sources of Santaquin City's Revenue net of transfers and capital projects. This year, 32.0% of the revenue comes from utility charges. Utility charges consist of water, sewer, pressurized irrigation, and garbage collection charges to Santaquin residents.

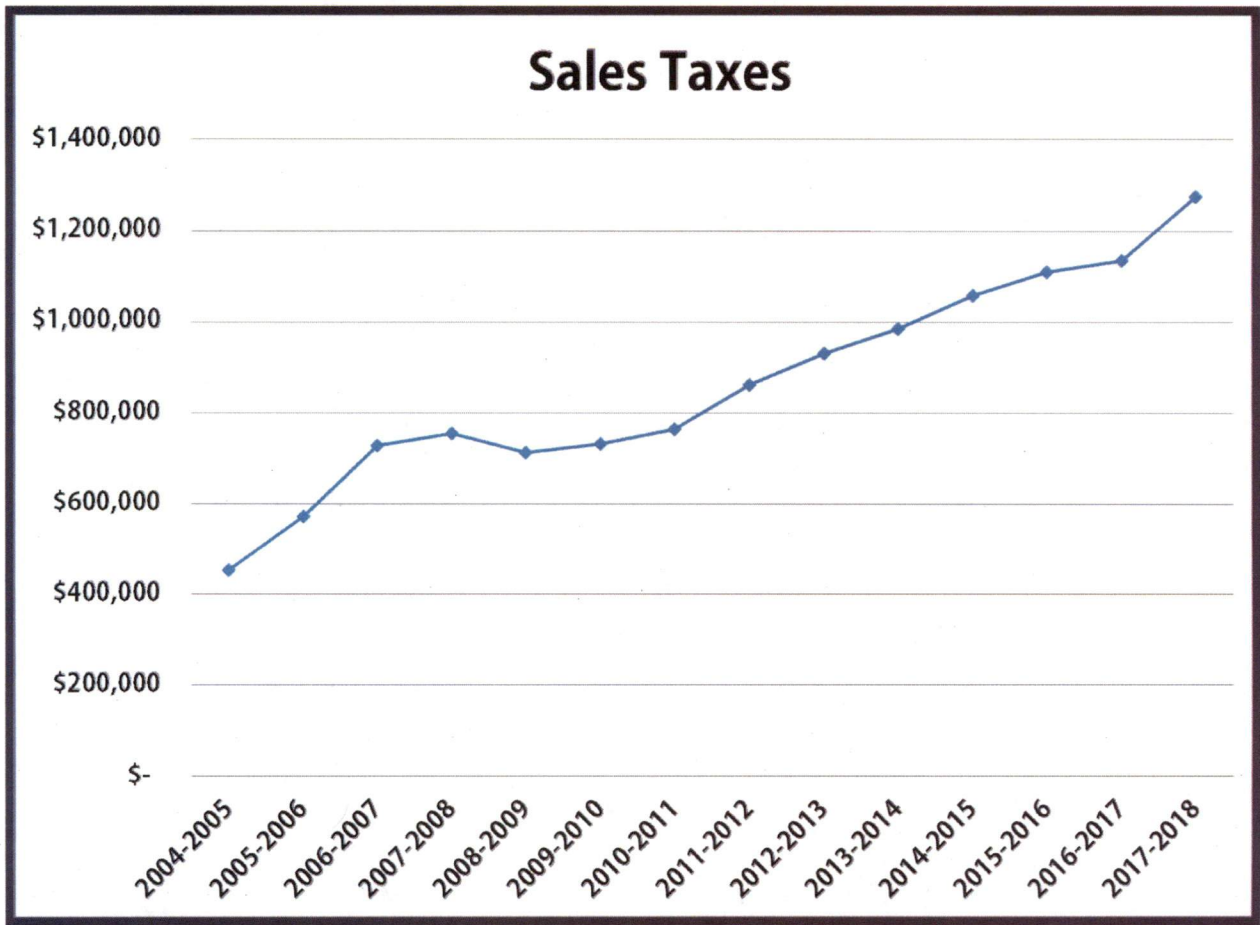


Sales tax has been an ever growing source of revenue for the city representing an 8.74% growth rate since 2008. However, compared to the municipal average of 23-29% of revenue, Santaquin City's sales taxes only comprise roughly 11.0% of the city's overall source of revenue. Economic development initiatives 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 residents.

SANTAQUIN CITY
2017-2018 APPROVED BUDGET

Property taxes in Santaquin City are a much smaller component of the city's overall revenue structure representing 7.8% of total revenues.

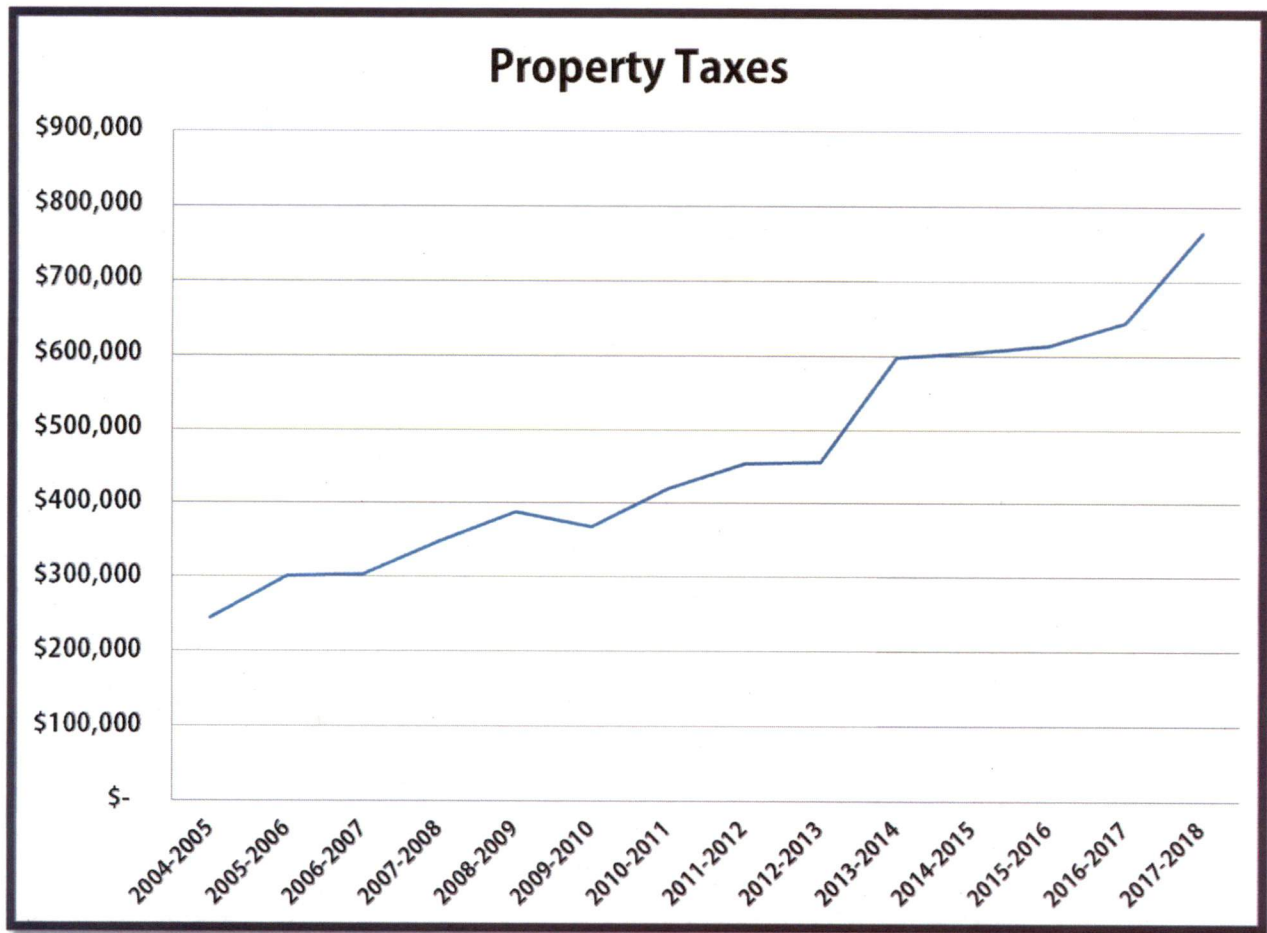
The major revenue source for the city comes in the form of Utility Charges which comprise 32.0% of the overall budget. Other major revenue sources include Charges for Services (e.g. building construction, recreation, cemetery, etc.), Energy Taxes (e.g. Gas, Electric) Telecommunications Tax, Gas Tax, Licenses & Permits and Fines & Forfeitures and Impact Fees.



Tax Levels

The Fiscal Year 2017-2018 Budget, as currently proposed, does not include a property tax increase. The certified property tax rate for FY2017-2018 is 0.001593 for General Operations and 0.000141 for the Library. As such, our Total Municipal Certified Tax Rate is 0.001734.

SANTAQUIN CITY
2017-2018 APPROVED BUDGET



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 2.1%. Monthly sewer fees (minus the \$20 base rate for the new Wastewater Reclamation Facility (WRF)) will also increase by 2.1%. Due to the exclusion of the WRF base rate from a CPI increase, the net increase in sewer rates is 1.007%.

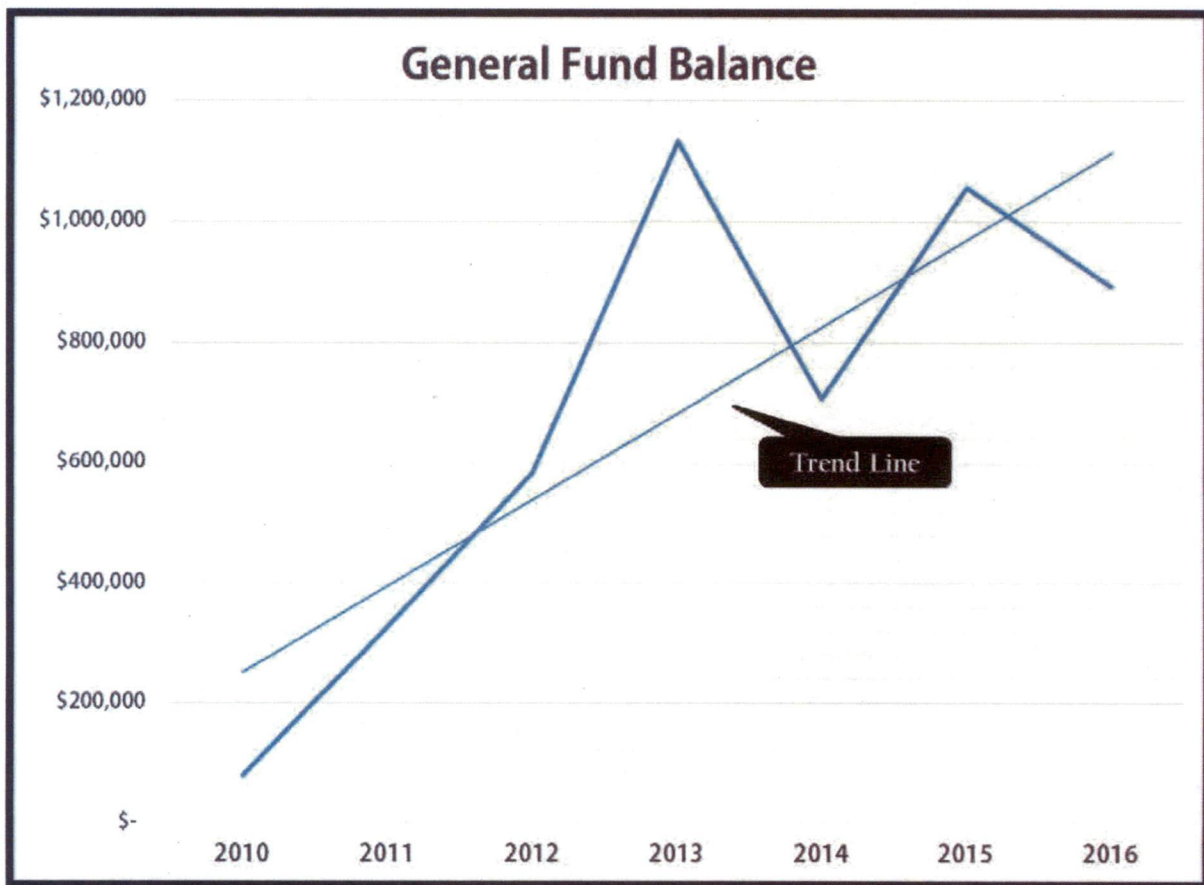
This document contains a complete listing of all current fees in the Appendix Section.

SANTAQUIN CITY
2017-2018 APPROVED BUDGET

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 25%, of budgeted revenues less qualifying transfers (Utah Code Annotated 10.6.116).

Due to economic conditions in 2008-09, the General Fund balance dipped below the Utah State requirement of 5% which resulted in an audit finding. Considerable effort has been made to increase the General Fund balance and in 2012, the balance returned to acceptable levels. The following chart illustrates the city's continued efforts to restore fund balance. In 2013, cash on hand from projects in-process accounted for the artificial increase in fund balance. With the completion of those projects, the growth trends were restored to normal levels. Due to unrepresented growth and infrastructure projects initiated to support that growth, 2016 showed a decrease once again. Growth in 2017 in projected fund balance will offset this decrease.



SANTAQUIN CITY
2017-2018 APPROVED BUDGET

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

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.

During the 2016 Legislative Session, the Utah State Legislature passed HB164 which enhances the notification requirements for Municipal Enterprise Fund Transfers. These requirements include:

- Step 1 – Enhanced Notification (7 Days before a Public Hearing)
- Step 2 – Include Transfer Information in the Tentative Budget
- Step 3 – Hold and Independent Enterprise Fund Transfer Hearing
- Step 4 – Auditor Submittal to the State
- Step 5 – Follow-Up Public Notice (within 60 days of budget adoption)

Santaquin City has fully complied with Steps 1-3 of these requirements. Upon formal approval of the budget by the Santaquin City Council on June 21, 2017, the Santaquin City Staff will work with its Auditing Firm and with the State of Utah to complete Steps 4 & 5.

The fund transfers proposed for the FY2017-2018 Budget are found on the following page:

SANTAQUIN CITY
2017-2018 APPROVED BUDGET

Santaquin City

2017-2018 Budgeted Transfers

General Fund Transfers In:

Fund	Acct No	Amount
General Fund	10-39-909	\$ 220,000
General Fund	10-39-910	\$ 462,500
General Fund	10-39-911	\$ 160,000
General Fund	10-39-914	\$ 114,117
General Fund	10-39-915	\$ 68,481
Total GF Transfer In		\$ 1,025,098

Transfer From:

Fund	Acct No	Amount
P. Irrigation Fund (24.0% of Enterprise Fund)	54-40-900	\$ 220,000
Water Fund (38.5% of Enterprise Fund)	51-40-900	\$ 462,500
Sewer Fund (9.2% of Enterprise Fund)	52-40-830	\$ 160,000
Repmt from Transportation Impact Fee Fund	59-40-740	\$ 114,117
Repmt from Public Safety Impact Fee Fund	58-40-900	\$ 68,481
Total Transfer Out:		\$ 1,025,098

General Fund Transfers Out:

Fund	Acct No	Amount
General Fund	10-90-200	\$ 46,000
General Fund	10-90-205	\$ 8,300
General Fund	10-90-300	\$ 10,100
General Fund	10-90-400	\$ 80,000
General Fund	10-90-500	\$ 24,000
General Fund	10-90-550	\$ 79,350
General Fund	10-90-600	\$ 69,808
General Fund	10-90-700	\$ 396,438
General Fund	10-90-860	\$ 270,000
General Fund	10-90-870	\$ 513,500
General Fund	10-90-884	\$ 186,500
Total GF Transfer Out:		\$ 1,683,996

Transfer To:

Fund	Acct No	Amount
Recreation Fund	61-39-100	\$ 46,000
Royalty Fund	64-39-100	\$ 8,300
Chieftain Museum	63-39-100	\$ 10,100
Library Fund	72-39-410	\$ 80,000
Seniors Fund	75-39-100	\$ 24,000
Computer Capital Fund	49-39-100	\$ 79,350
Capital Projects	41-39-100	\$ 69,808
Capital Vehicles & Equipment	42-39-100	\$ 396,438
Fire Department Fund	73-39-100	\$ 270,000
Road SSD Fund*	Separate Entity	\$ 513,500
Local Building Authority	Separate Entity	\$ 186,500
Total Transfers In:		\$ 1,683,996

Other Fund Transfers In:

Capital Project Fund	41-39-312	\$ 250,000
Capital Project Fund	41-39-313	\$ 250,000
Capital Project Fund	41-39-320	\$ 65,000
Computer Capital Fund	43-39-110	\$ 44,000
Computer Capital Fund	43-39-120	\$ 44,000
Computer Capital Fund	43-39-130	\$ 44,000
PW Capital Fund	44-39-110	\$ 71,700
PW Capital Fund	44-39-120	\$ 71,700
PW Capital Fund	44-39-130	\$ 71,700
PW Capital Fund	44-40-740	\$ 35,308
Water Fund	51-40-253	\$ 50,000
Sewer Fund	52-38-910	\$ 158,750
Irr. Impact Fee Fund	60-38-900	\$ 220,000
Total Other Transfers In:		\$ 1,376,158

Other Fund Transfers Out:

Irrigation Impact Fee Fund	60-40-915	\$ 250,000
Culinary Impact Fee Fund	55-40-915	\$ 250,000
Water Fund	51-40-915	\$ 65,000
Water Fund	43-39-110	\$ 44,000
Sewer Fund	43-39-120	\$ 44,000
Pressurized Irrigation Fund	43-39-130	\$ 44,000
Water Fund	51-40-901	\$ 71,700
Sewer Fund	52-40-901	\$ 71,700
Pressurized Irrigation Fund	54-40-901	\$ 71,700
Capital Vehicles Fund	42-39-101	\$ 35,308
Santaquin Water District	Separate Entity	\$ 50,000
Sewer Impact Fee Fund	56-40-900	\$ 158,750
Pressurized Irrigation Fund	54-40-920	\$ 220,000
Total Other Transfers From:		\$ 1,376,158

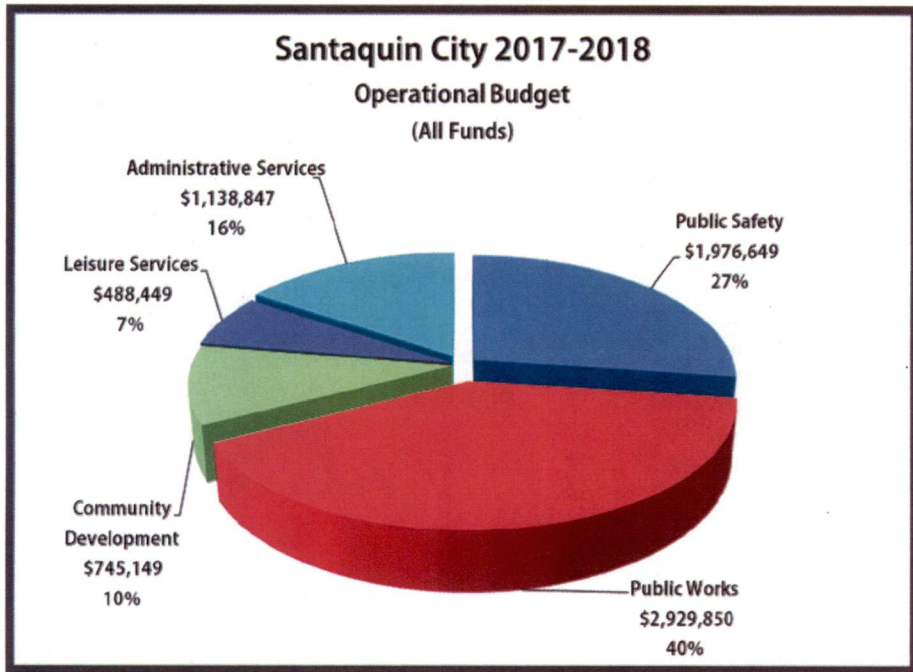
* Note: Road SSD Funds (Captial Funding) was increased from the tentative proposal at City Council request

SANTAQUIN CITY

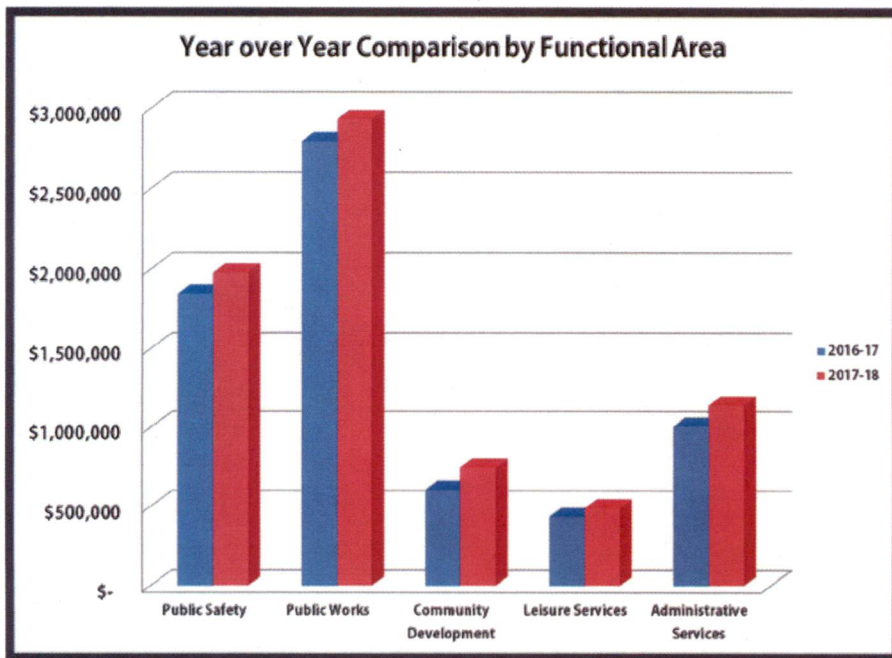
2017-2018 APPROVED BUDGET

Citywide Expenditures

The total operational budget (excluding capital projects) for FY2017-2018 is \$7,278,944. The graph below shows operational expenditures by functional area of the city.

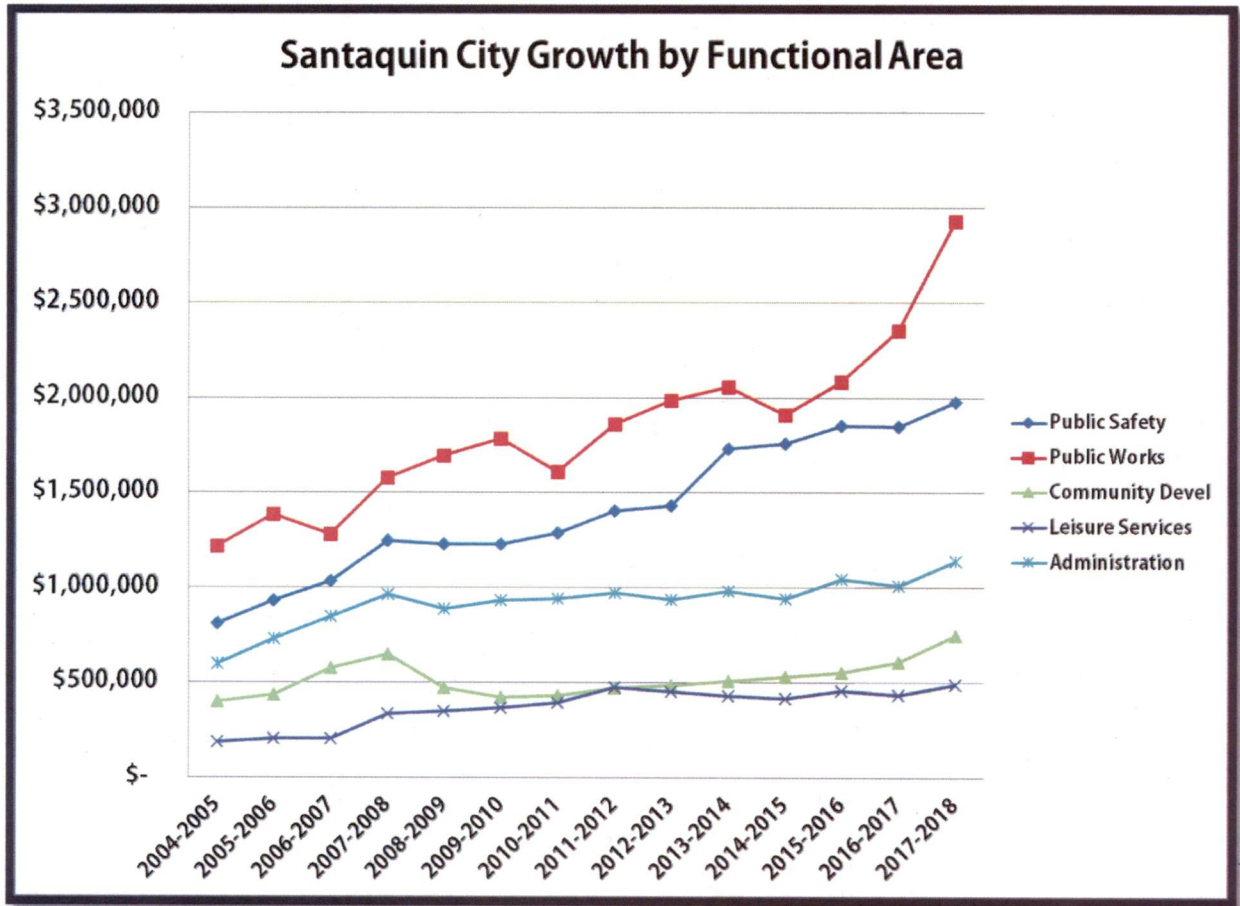


The year over year comparison of each functional area is illustrated below:



SANTAQUIN CITY 2017-2018 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
2017-2018 APPROVED BUDGET

Santaquin City
2017-2018 Final Budget

Account Number Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
GENERAL FUND						
REVENUES:						
TOTAL TAXES	\$ 2,312,861	\$ 2,431,750	\$ 2,103,016	\$ 2,677,500	10.1%	\$ 245,750
TOTAL LICENSES AND PERMITS	\$ 527,625	\$ 596,268	\$ 515,146	\$ 733,000	22.9%	\$ 136,732
TOTAL INTERGOVERNMENTAL REVENUE	\$ 461,580	\$ 450,489	\$ 367,615	\$ 464,119	3.0%	\$ 13,630
TOTAL CHARGES FOR SERVICES	\$ 735,549	\$ 783,865	\$ 563,056	\$ 813,590	3.8%	\$ 29,725
TOTAL FINES AND FORFEITURES	\$ 224,854	\$ 226,000	\$ 198,272	\$ 271,500	20.1%	\$ 45,500
TOTAL MISCELLANEOUS REVENUE	\$ 35,648	\$ 48,950	\$ 22,837	\$ 48,950	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 1,016,924	\$ 896,625	\$ 672,470	\$ 1,025,098	14.3%	\$ 128,473
TOTAL FUND REVENUE	\$ 5,327,045	\$ 5,447,697	\$ 4,461,103	\$ 6,059,107	11.2%	\$ 611,410
EXPENDITURES:						
TOTAL LEGISLATIVE	\$ 86,787	\$ 71,226	\$ 65,005	\$ 91,534	28.5%	\$ 20,308
TOTAL COURT	\$ 345,902	\$ 317,690	\$ 281,216	\$ 369,942	16.4%	\$ 52,252
TOTAL ADMINISTRATION	\$ 500,754	\$ 512,317	\$ 393,262	\$ 536,645	4.7%	\$ 24,328
TOTAL ENGINEERING DEPT	\$ 172,689	\$ 200,908	\$ 144,718	\$ 210,596	4.8%	\$ 9,688
TOTAL GENERAL GOVERNMENT BUILDINGS	\$ 107,620	\$ 106,109	\$ 81,798	\$ 140,727	32.6%	\$ 34,618
TOTAL POLICE	\$ 1,407,509	\$ 1,449,909	\$ 1,067,525	\$ 1,492,399	2.9%	\$ 42,490
TOTAL PARKS	\$ 149,090	\$ 150,565	\$ 104,812	\$ 158,550	5.3%	\$ 7,985
TOTAL CEMETERY	\$ 58,462	\$ 116,502	\$ 41,519	\$ 130,244	11.8%	\$ 13,742
TOTAL PLANNING & ZONING	\$ 198,647	\$ 221,273	\$ 176,190	\$ 295,757	33.7%	\$ 74,483
TOTAL TRANSFERS	\$ 1,596,909	\$ 1,468,221	\$ 1,056,838	\$ 1,722,669	17.3%	\$ 254,447
TOTAL FUND EXPENDITURES	\$ 5,459,558	\$ 5,447,697	\$ 4,054,053	\$ 6,059,107	11.2%	\$ 611,410
NET REVENUE OVER EXPENDITURES	\$ (132,514)	\$ 0	\$ 407,051	\$ 0	0%	\$ 0
CAPITAL PROJECTS FUND						
TOTAL FUND REVENUES	\$ 2,954,617	\$ 814,500	\$ 189,681	\$ 1,179,808	44.9%	\$ 365,308
TOTAL FUND EXPENDITURES	\$ 2,849,228	\$ 814,500	\$ 24,237	\$ 1,179,808	44.9%	\$ 365,308
NET REVENUE OVER EXPENDITURES	\$ 105,389	\$ -	\$ 165,444	\$ -	0.0%	\$ -

SANTAQUIN CITY
2017-2018 APPROVED BUDGET

Santaquin City
2017-2018 Final Budget

Account Number Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
CAPITAL VEHICLE AND EQUIPMENT						
TOTAL FUND REVENUE	\$ 593,765	\$ 1,132,478	\$ 726,960	\$ 610,495	-46.1%	\$ (521,983)
TOTAL FUND EXPENDITURES	\$ 588,838	\$ 1,132,478	\$ 668,561	\$ 610,495	-46.1%	\$ (521,983)
NET REVENUE OVER EXPENDITURES	\$ 4,927	\$ -	\$ 58,399	\$ 0	0.0%	\$ 0
COMPUTER TECHNOLOGY CAPITAL FUND						
TOTAL FUND REVENUE	\$ 172,000	\$ 169,500	\$ 127,125	\$ 211,350	24.7%	\$ 41,850
TOTAL FUND EXPENDITURES	\$ 190,655	\$ 169,500	\$ 131,505	\$ 211,350	24.7%	\$ 41,850
NET REVENUE OVER EXPENDITURES	\$ (18,655)	\$ -	\$ (4,380)	\$ -	0.0%	\$ -
PUBLIC WORKS CAPITAL REPAIR AND REPLACEMENT HOLDING FUND						
TOTAL FUND REVENUE	\$ 43,402	\$ 233,100	\$ 176,755	\$ 215,100	-7.7%	\$ (18,000)
TOTAL FUND EXPENDITURES	\$ 6,800	\$ 46,500	\$ 166,431	\$ 215,100	362.6%	\$ 168,600
NET REVENUE OVER EXPENDITURES	\$ 36,602	\$ 186,600	\$ 10,324	\$ -	-100.0%	\$ (186,600)
STORM DRAINAGE FUND						
TOTAL FUND REVENUE	\$ 10,103	\$ 113,300	\$ 38,732	\$ 71,882	-36.6%	\$ (41,418)
TOTAL FUND EXPENDITURES	\$ 10,851	\$ 113,300	\$ 52,704	\$ 71,882	-36.6%	\$ (41,418)
NET REVENUE OVER EXPENDITURES	\$ (748)	\$ -	\$ (13,971)	\$ -	0.0%	\$ -

SANTAQUIN CITY
2017-2018 APPROVED BUDGET

Santaquin City
2017-2018 Final Budget

Account Number Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
WATER FUND - ENTERPRISE FUND						
REVENUES:						
TOTAL ENTERPRISE REVENUE	\$ 1,092,145	\$ 1,133,700	\$ 836,982	\$ 1,156,000	2.0%	\$ 22,300
TOTAL MISCELLANEOUS REVENUE	\$ 53,359	\$ 26,500	\$ 33,659	\$ 45,250	70.8%	\$ 18,750
TOTAL FUND REVENUE	\$ 1,145,504	\$ 1,160,200	\$ 870,641	\$ 1,201,250	3.5%	\$ 41,050
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 1,162,462	\$ 1,160,200	\$ 861,542	\$ 1,201,250	3.5%	\$ 41,050
TOTAL FUND EXPENDITURES	\$ 1,162,462	\$ 1,160,200	\$ 861,542	\$ 1,201,250	3.5%	\$ 41,050
NET REVENUE OVER EXPENDITURES	\$ (16,958)	\$ -	\$ 9,100	\$ 0	0.0%	\$ 0
SEWER FUND						
REVENUES:						
TOTAL ENTERPRISE REVENUE	\$ 1,436,583	\$ 1,487,700	\$ 1,146,934	\$ 1,565,000	5.2%	\$ 77,300
TOTAL MISCELLANEOUS REVENUE	\$ 6,382	\$ 7,000	\$ 9,385	\$ 14,000	100.0%	\$ 7,000
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 200,000	\$ 158,750	\$ 119,063	\$ 158,750	0.0%	\$ -
TOTAL FUND REVENUE	\$ 1,642,965	\$ 1,653,450	\$ 1,275,382	\$ 1,737,750	5.1%	\$ 84,300
EXPENDITURES:						
TOTAL EXPENDITURES	\$ 1,360,096	\$ 1,653,450	\$ 764,322	\$ 1,737,750	5.1%	\$ 84,300
TOTAL FUND EXPENDITURES	\$ 1,360,096	\$ 1,653,450	\$ 764,322	\$ 1,737,750	5.1%	\$ 84,300
NET REVENUE OVER EXPENDITURES	\$ 282,869	\$ -	\$ 511,060	\$ 0	0.0%	\$ 0
PRESSURIZED IRRIGATION						
REVENUES:						
TOTAL FUND REVENUE	\$ 818,085	\$ 829,200	\$ 670,556	\$ 915,750	10.4%	\$ 86,550
TOTAL FUND EXPENDITURES	\$ 827,832	\$ 829,200	\$ 625,043	\$ 915,750	10.4%	\$ 86,550
NET REVENUE OVER EXPENDITURES	\$ (9,747)	\$ -	\$ 45,513	\$ 0	0.0%	\$ 0

SANTAQUIN CITY
2017-2018 APPROVED BUDGET

Santaquin City						
2017-2018 Final Budget						
Account Number Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
CULINARY WATER IMPACT FEES						
TOTAL FUND REVENUE	\$ 105,710	\$ 149,100	\$ 91,648	\$ 324,640	117.7%	\$ 175,540
TOTAL FUND EXPENDITURES	\$ 606,414	\$ 149,100	\$ 98,346	\$ 324,640	117.7%	\$ 175,540
NET REVENUE OVER EXPENDITURES	\$ (500,704)	\$ -	\$ (6,698)	\$ -	0.0%	\$ -
SEWER IMPACT FEES						
TOTAL FUND REVENUE	\$ 581,405	\$ 682,350	\$ 555,244	\$ 801,380	17.4%	\$ 119,030
TOTAL FUND EXPENDITURES	\$ 1,189,457	\$ 682,350	\$ 367,712	\$ 801,380	17.4%	\$ 119,030
NET REVENUE OVER EXPENDITURES	\$ (608,052)	\$ -	\$ 187,532	\$ -	0.0%	\$ -
PARK IMPACT FEES						
TOTAL FUND REVENUE	\$ 374,403	\$ 425,500	\$ 340,458	\$ 992,560	133.3%	\$ 567,060
TOTAL FUND EXPENDITURES	\$ 115,525	\$ 425,500	\$ 366,189	\$ 992,560	133.3%	\$ 567,060
NET REVENUE OVER EXPENDITURES	\$ 258,878	\$ -	\$ (25,731)	\$ -	0.0%	\$ -
PUBLIC SAFETY IMPACT FEES						
TOTAL FUND REVENUE	\$ 165,614	\$ 60,910	\$ 68,746	\$ 78,726	29.2%	\$ 17,816
TOTAL FUND EXPENDITURES	\$ 159,315	\$ 60,910	\$ 41,933	\$ 78,726	29.2%	\$ 17,816
NET REVENUE OVER EXPENDITURES	\$ 6,299	\$ -	\$ 26,814	\$ 0	0.0%	\$ 0
TRANSPORTATION IMPACT FEES						
TOTAL FUND REVENUE	\$ 203,950	\$ 347,104	\$ 175,179	\$ 3,347,139	864.3%	\$ 3,000,035
TOTAL FUND EXPENDITURES	\$ 147,235	\$ 347,104	\$ 18,473	\$ 3,347,139	864.3%	\$ 3,000,035
NET REVENUE OVER EXPENDITURES	\$ 56,715	\$ -	\$ 156,706	\$ 0	0.0%	\$ 0
STORM DRAINAGE IMPACT FEES - NEW						
TOTAL FUND REVENUE		\$ -		\$ -		
TOTAL FUND EXPENDITURES		\$ -		\$ -		
NET REVENUE OVER EXPENDITURES		\$ -		\$ -		

SANTAQUIN CITY
2017-2018 APPROVED BUDGET

Santaquin City
2017-2018 Final Budget

Account Number Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
PRESSURIZED IRRIGATION WATER IMPACT FEES						
REVENUES:						
TOTAL MISCELLANEOUS REVENUE	\$ 491,269	\$ 600,940	\$ 481,884	\$ 742,000	23.5%	\$ 141,060
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ -	\$ -		\$ 200,000	100.0%	\$ 200,000
TOTAL FUND REVENUE	\$ 491,269	\$ 600,940	\$ 481,884	\$ 942,000	56.8%	\$ 341,060
TOTAL FUND EXPENDITURES	\$ 594,982	\$ 600,940	\$ 288,064	\$ 942,000	56.8%	\$ 341,060
NET REVENUE OVER EXPENDITURES	\$ (103,713)	\$ -	\$ 193,820	\$ 0	0.0%	\$ 0
RECREATION - SPECIAL REV FUND						
REVENUES:						
TOTAL INTERGOVERNMENTAL REVENUE	\$ 38,896	\$ 46,400	\$ 50,700	\$ 48,250	4.0%	\$ 1,850
TOTAL CHARGES FOR SERVICES	\$ 113,278	\$ 101,100	\$ 98,078	\$ 115,850	14.6%	\$ 14,750
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 16,097	\$ 21,146	\$ 15,860	\$ 46,000	117.5%	\$ 24,854
TOTAL FUND REVENUE	\$ 168,271	\$ 168,646	\$ 164,638	\$ 210,100	24.6%	\$ 41,454
TOTAL FUND EXPENDITURES	\$ 174,540	\$ 168,646	\$ 154,292	\$ 210,100	24.6%	\$ 41,454
NET REVENUE OVER EXPENDITURES	\$ (6,269)	\$ -	\$ 10,346	\$ 0	0.0%	\$ 0
SANTAQUIN DAYS ENTERPRISE FUND						
REVENUES:						
TOTAL CHARGES FOR SERVICES	\$ 35,099	\$ 33,350	\$ 32,506	\$ 34,950	4.8%	\$ 1,600
TOTAL MISCELLANEOUS REVENUE	\$ 31,073	\$ 37,000	\$ 24,215	\$ 37,000	0.0%	\$ -
TOTAL FUND REVENUE	\$ 66,172	\$ 70,350	\$ 56,721	\$ 71,950	2.3%	\$ 1,600
TOTAL FUND EXPENDITURES	\$ 72,089	\$ 70,350	\$ 71,526	\$ 71,950	2.3%	\$ 1,600
NET REVENUE OVER EXPENDITURES	\$ (5,917)	\$ -	\$ (14,806)	\$ -	0.0%	\$ -
CHIEFTAIN MUSEUM						
REVENUES:						
TOTAL INTERGOVERNMENTAL REVENUE	\$ 448	\$ -	\$ 1,174	\$ -	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 24,655	\$ 9,596	\$ 8,197	\$ 10,100	5.3%	\$ 504
TOTAL FUND REVENUE	\$ 25,103	\$ 9,596	\$ 9,371	\$ 10,100	5.3%	\$ 504
TOTAL FUND EXPENDITURES	\$ 34,920	\$ 9,596	\$ 7,296	\$ 10,100	5.2%	\$ 504
NET REVENUE OVER EXPENDITURES	\$ (9,818)	\$ -	\$ 2,075	\$ 0	0.0%	\$ 0

SANTAQUIN CITY
2017-2018 APPROVED BUDGET

Santaquin City
2017-2018 Final Budget

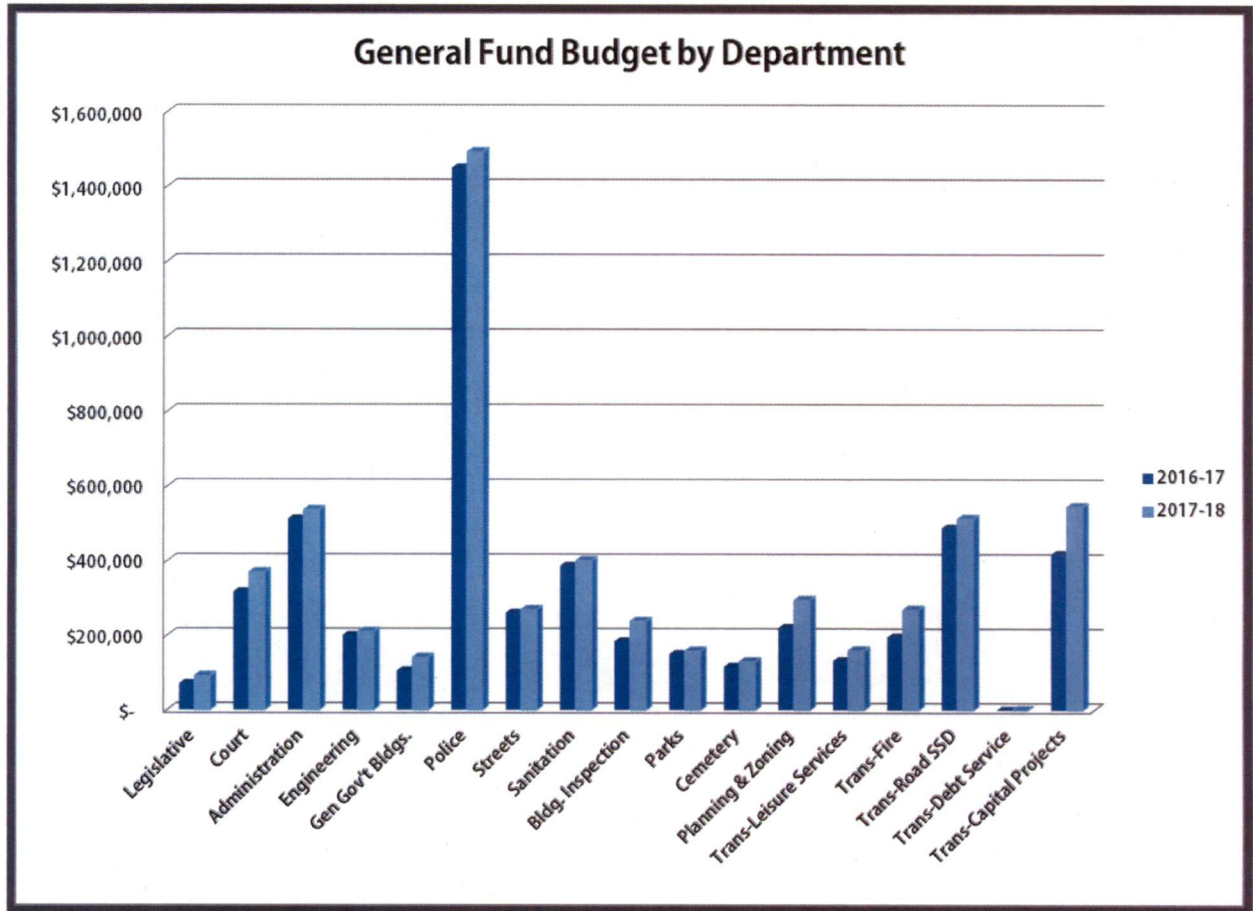
Account Number Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
ROYALTY FUND						
TOTAL FUND REVENUE		\$ 10,800		\$ 12,700		
TOTAL EXPENDITURES	\$ 7,814	\$ 10,800	\$ 7,044	\$ 12,700	17.6%	\$ 1,900
NET REVENUE OVER EXPENDITURES	\$ 5,105	\$ -	\$ 453	\$ 0	0.0%	\$ -
LIBRARY FUND						
REVENUES:						
TOTAL TAXES	\$ 53,349	\$ 58,500	\$ 63,836	\$ 65,000	11.1%	\$ 6,500
TOTAL MISCELLANEOUS REVENUE	\$ 10,521	\$ 11,000	\$ 3,036	\$ 11,000	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 74,292	\$ 78,138	\$ 58,604	\$ 80,000	2.4%	\$ 1,862
TOTAL FUND REVENUE	\$ 138,162	\$ 147,638	\$ 125,476	\$ 156,000	5.7%	\$ 8,362
TOTAL FUND EXPENDITURES	\$ 138,592	\$ 147,638	\$ 104,226	\$ 156,000	5.7%	\$ 8,362
NET REVENUE OVER EXPENDITURES	\$ (430)	\$ -	\$ 21,249	\$ 0	0.0%	\$ 0
SENIOR CITIZENS FUND						
REVENUES:						
TOTAL CHARGES FOR SERVICES	\$ 15,417	\$ 15,650	\$ 10,467	\$ 15,500	-1.0%	\$ (150)
TOTAL MISCELLANEOUS REVENUE	\$ 1,040	\$ 800	\$ 580	\$ 800	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 23,565	\$ 23,565	\$ 17,674	\$ 24,000	1.8%	\$ 435
TOTAL FUND REVENUE	\$ 40,022	\$ 40,015	\$ 28,720	\$ 40,300	0.7%	\$ 285
TOTAL FUND EXPENDITURES	\$ 39,871	\$ 40,015	\$ 30,749	\$ 40,300	0.7%	\$ 285
NET REVENUE OVER EXPENDITURES	\$ 151	\$ -	\$ (2,028)	\$ 0	0.0%	\$ 0
FIRE DEPARTMENT FUND						
REVENUES:						
TOTAL INTERGOVERNMENTAL REVENUE	\$ 18,730	\$ 16,640	\$ 29,960	\$ 22,000	32.2%	\$ 5,360
TOTAL CHARGES FOR SERVICES	\$ 236,170	\$ 179,092	\$ 151,771	\$ 188,250	5.1%	\$ 9,158
TOTAL MISCELLANEOUS REVENUE	\$ 4,738	\$ 3,000	\$ 2,986	\$ 4,000	33.3%	\$ 1,000
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 174,653	\$ 196,858	\$ 147,643	\$ 270,000	37.2%	\$ 73,142
TOTAL FUND REVENUE	\$ 434,291	\$ 395,590	\$ 332,360	\$ 484,250	22.4%	\$ 88,660
TOTAL FUND EXPENDITURES	\$ 442,797	\$ 395,590	\$ 300,817	\$ 484,250	22.4%	\$ 88,660
NET REVENUE OVER EXPENDITURES	\$ (8,505)	\$ -	\$ 31,543	\$ 0	0.0%	\$ 0

SANTAQUIN CITY 2017-2018 APPROVED BUDGET

General Fund

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

The following chart outlines the changes by department from the 2016-2017 budget year to the 2017-2018 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 below is a total comprehensive budget by department over the past 7 years.

SANTAQUIN CITY
2017-2018 APPROVED BUDGET

Santaquin City

2017-2018 Final Budget over 7-Years

Account Number	Description	Actuals (2011-2012)	Actuals (2012-2013)	Actuals (2013-2014)	Actuals (2014-2015)	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)
GENERAL FUND									
	TOTAL LEGISLATIVE	\$ 80,085	\$ 49,554	\$ 53,523	\$ 55,903	\$ 86,787	\$ 71,226	\$ 65,005	\$ 91,534
	TOTAL COURT	\$ 286,548	\$ 263,203	\$ 248,400	\$ 298,047	\$ 345,902	\$ 317,690	\$ 281,216	\$ 369,942
	TOTAL ADMINISTRATION	\$ 506,757	\$ 514,648	\$ 566,010	\$ 479,565	\$ 500,754	\$ 512,317	\$ 393,262	\$ 536,645
	TOTAL ENGINEERING DEPT	\$ 73,720	\$ 74,271	\$ 111,870	\$ 141,261	\$ 172,689	\$ 200,908	\$ 144,718	\$ 210,596
	TOTAL GENERAL GOVERNMENT BUILDINGS	\$ 96,235	\$ 108,266	\$ 113,587	\$ 106,049	\$ 107,620	\$ 106,109	\$ 81,798	\$ 140,727
	TOTAL POLICE	\$ 1,179,218	\$ 1,156,029	\$ 1,229,513	\$ 1,349,264	\$ 1,407,509	\$ 1,449,909	\$ 1,067,525	\$ 1,492,399
	TOTAL PARKS	\$ 107,825	\$ 134,655	\$ 119,664	\$ 125,850	\$ 149,090	\$ 150,565	\$ 104,812	\$ 158,550
	TOTAL CEMETERY	\$ 73,444	\$ 72,037	\$ 73,932	\$ 71,893	\$ 58,462	\$ 116,502	\$ 41,519	\$ 130,244
	TOTAL PLANNING & ZONING	\$ 193,728	\$ 207,475	\$ 200,177	\$ 180,584	\$ 198,647	\$ 221,273	\$ 176,190	\$ 295,757
	TOTAL TRANSFERS	\$ 747,637	\$ 576,547	\$ 1,241,101	\$ 1,265,797	\$ 1,596,909	\$ 1,468,221	\$ 1,056,838	\$ 1,722,669
	TOTAL FUND EXPENDITURES	\$ 4,596,069	\$ 4,408,098	\$ 4,959,685	\$ 4,850,580	\$ 5,459,558	\$ 5,447,697	\$ 4,054,053	\$ 6,059,107

SANTAQUIN CITY
2017-2018 APPROVED BUDGET

Functional Areas – *Departmental Review*

As illustrated in the chart on page 57, expenditures of the city are broken into five Functional Areas which include Public Safety, Public Works, Community Development, Leisure Services, and Administrative Services. Each Functional Area is composed of multiple departments. Each department is supervised by a Department Head and each of the Department Heads within a Functional Area is supervised by a Functional Area Director. The next section will outline the operational budgets and budget trends of each Functional Area. *(Note: With the hiring of a new Fire Chief in 2013, the Public Safety Functional Area responsibilities have been split and shared by the Chief of Police and the Fire Chief, who are both considered Functional Area Directors. Though the responsibilities have been split, the financials for both departments remain consolidated under “Public Safety” for continuity purposes.)*

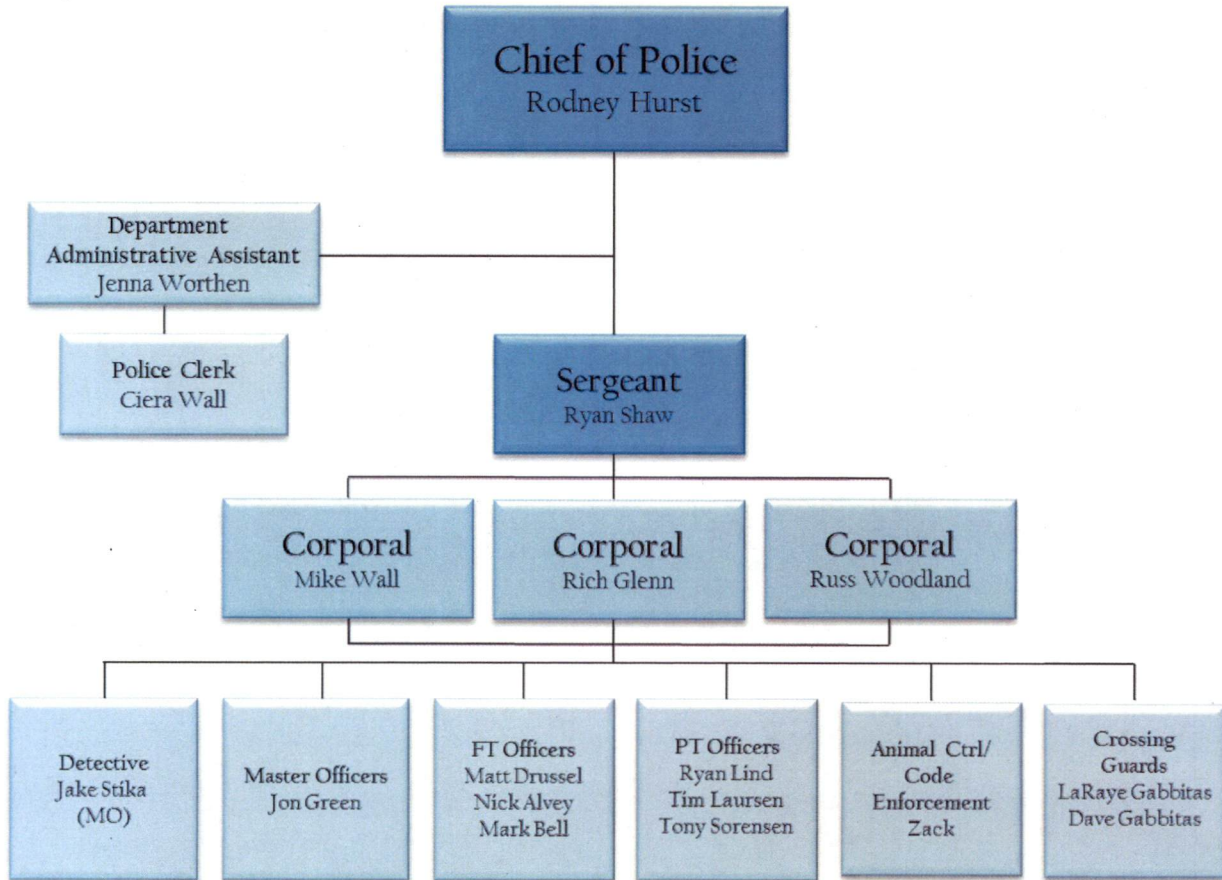
Public Safety

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

With the retirement of Lt. Kris Johnson in 2016 and request by Sgt. Stika to step away from his leadership position, Chief Hurst reorganized the leadership structure of the department to include one Sergeants position and three Corporal positions as depicted in the following chart:

SANTAQUIN CITY
2017-2018 APPROVED BUDGET

Santaquin City Organizational Chart
Police Department



(MO) - Master Officer

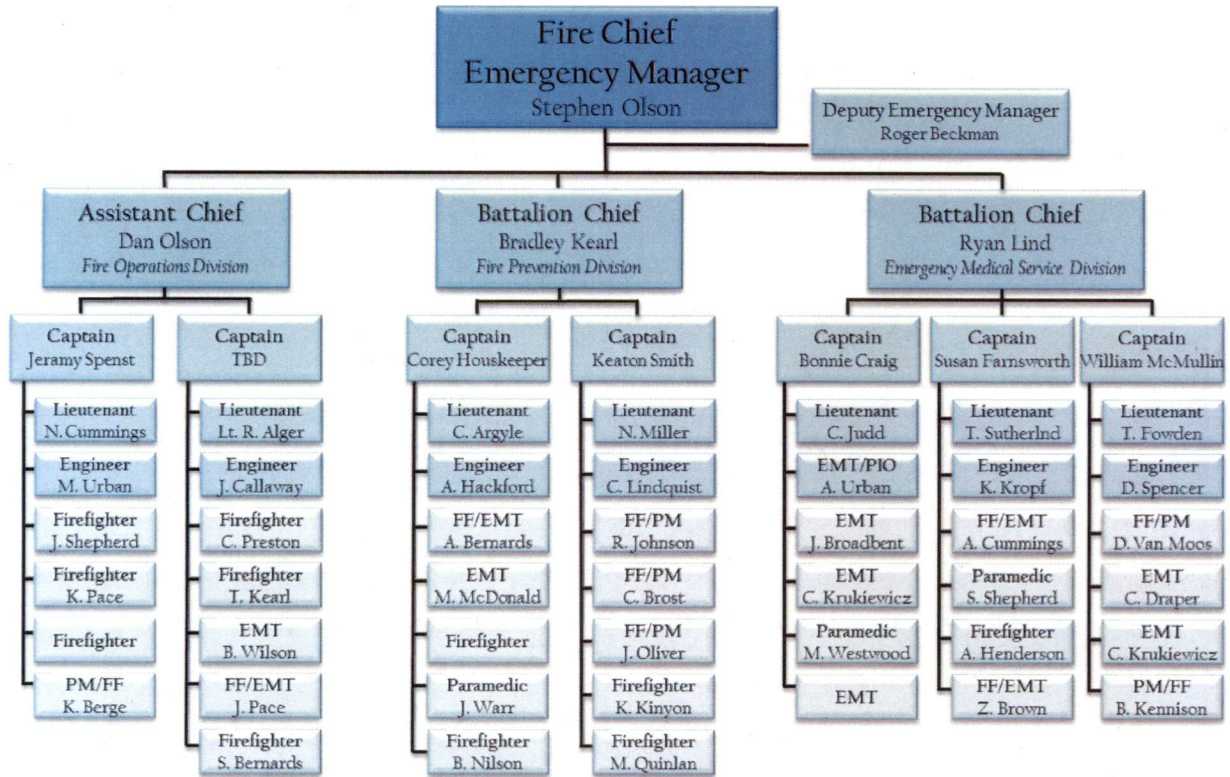
PERSONNEL SUMMARY

PUBLIC SAFETY

	Full-time	Part-time	Seasonal/Temp	Volunteers
Police				
2017	13	5	0	0
2016	13	7	0	0
2015	12	7	0	0

SANTAQUIN CITY
2017-2018 APPROVED BUDGET

Santaquin City Organizational Chart
Fire Department

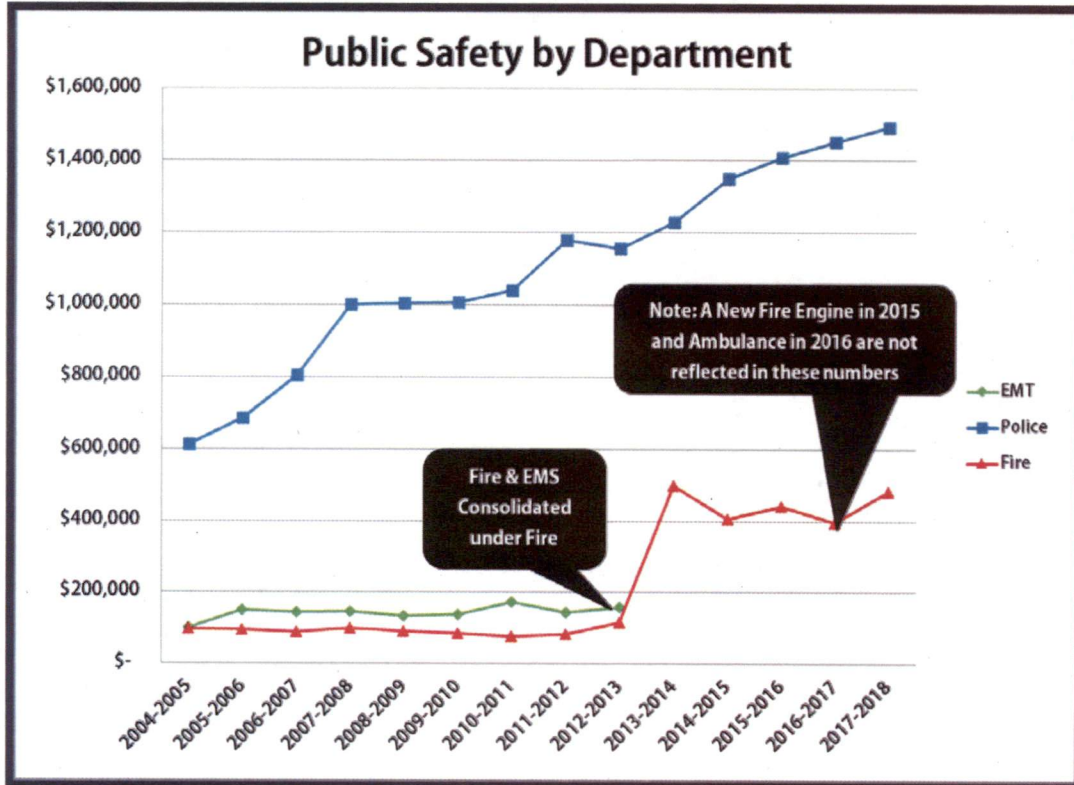
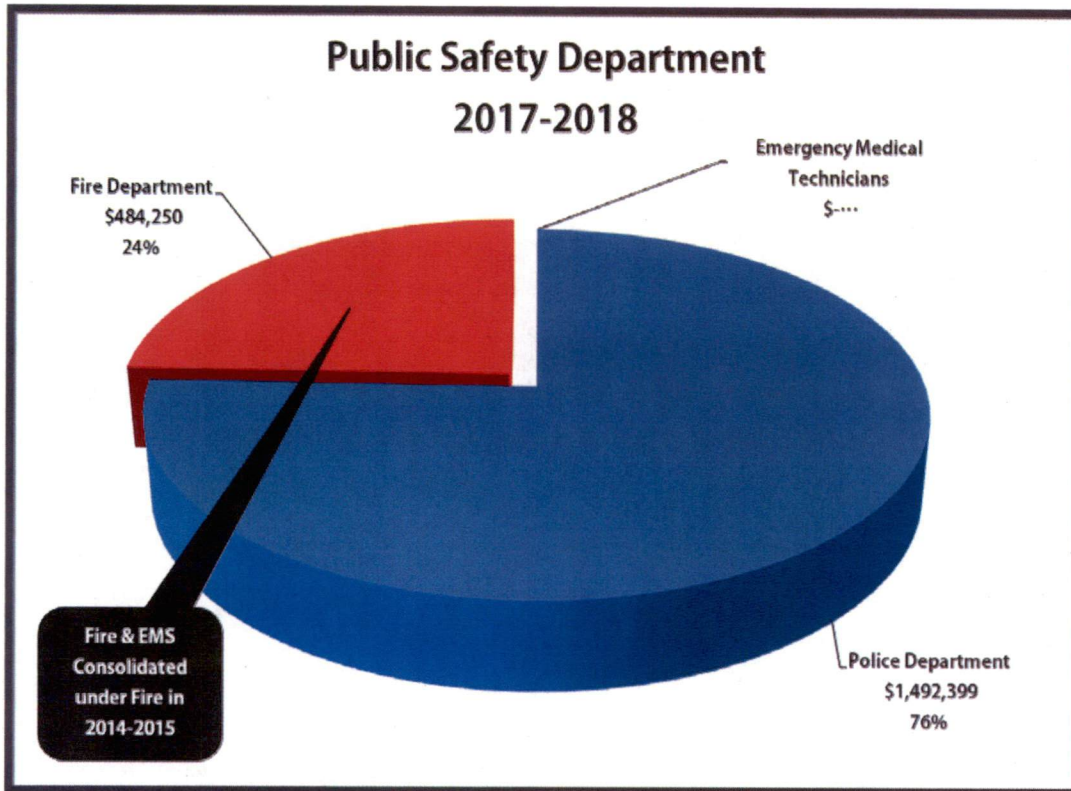


PERSONNEL SUMMARY

PUBLIC SAFETY

	Full-time	Part-time	Seasonal/Temp	Volunteers
Fire/EMS				
2017	0	3	0	53
2016	0	1	0	43
2015	0	1	0	56

SANTAQUIN CITY
2017-2018 APPROVED BUDGET



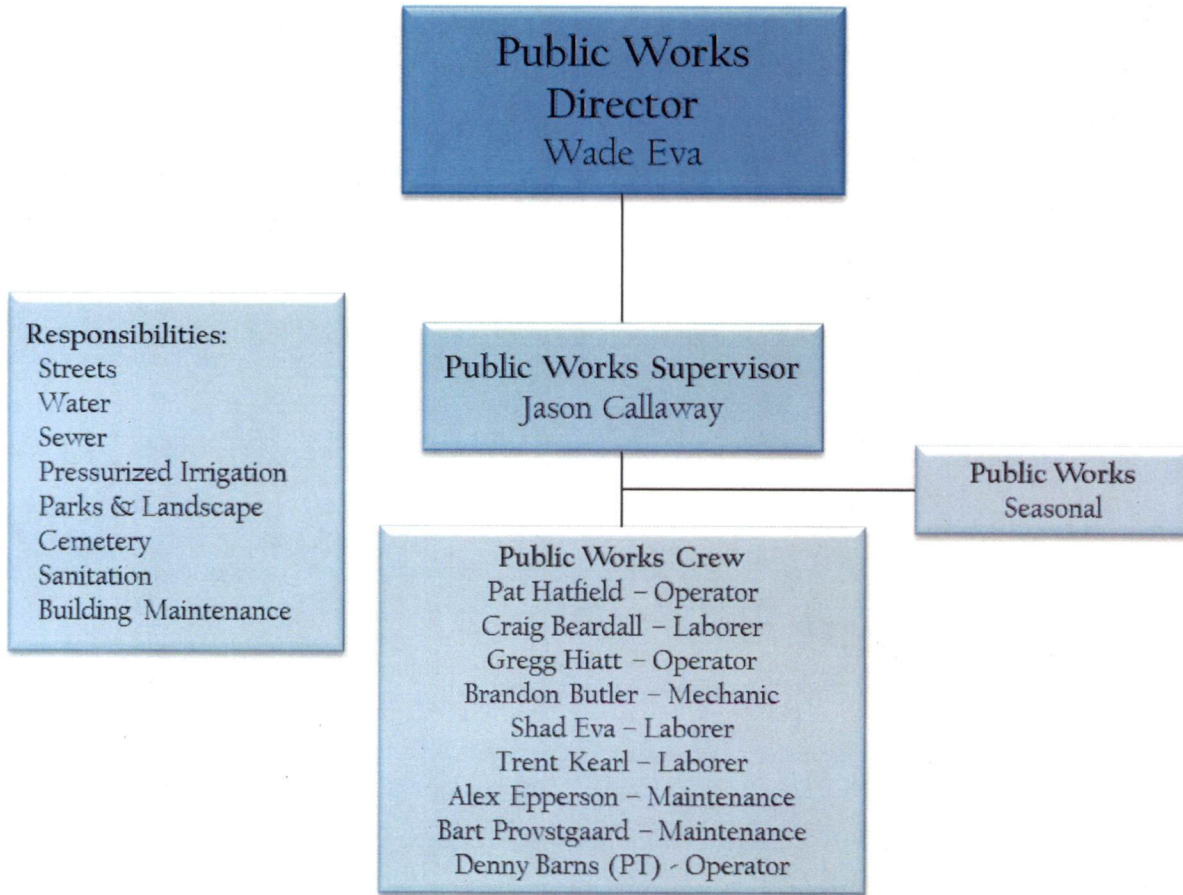
SANTAQUIN CITY
2017-2018 APPROVED BUDGET

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.

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



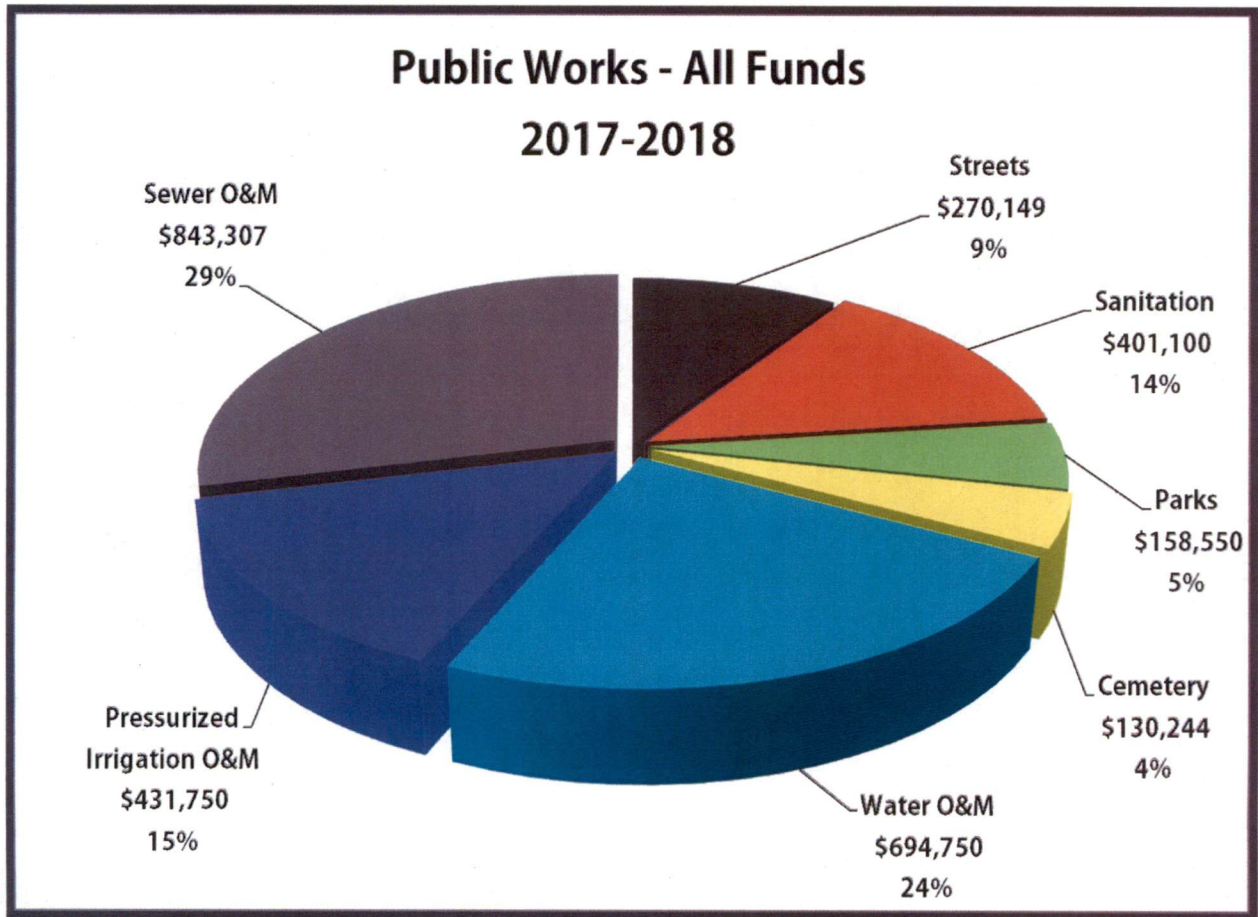
SANTAQUIN CITY
2017-2018 APPROVED BUDGET

PERSONNEL SUMMARY

PUBLIC WORKS

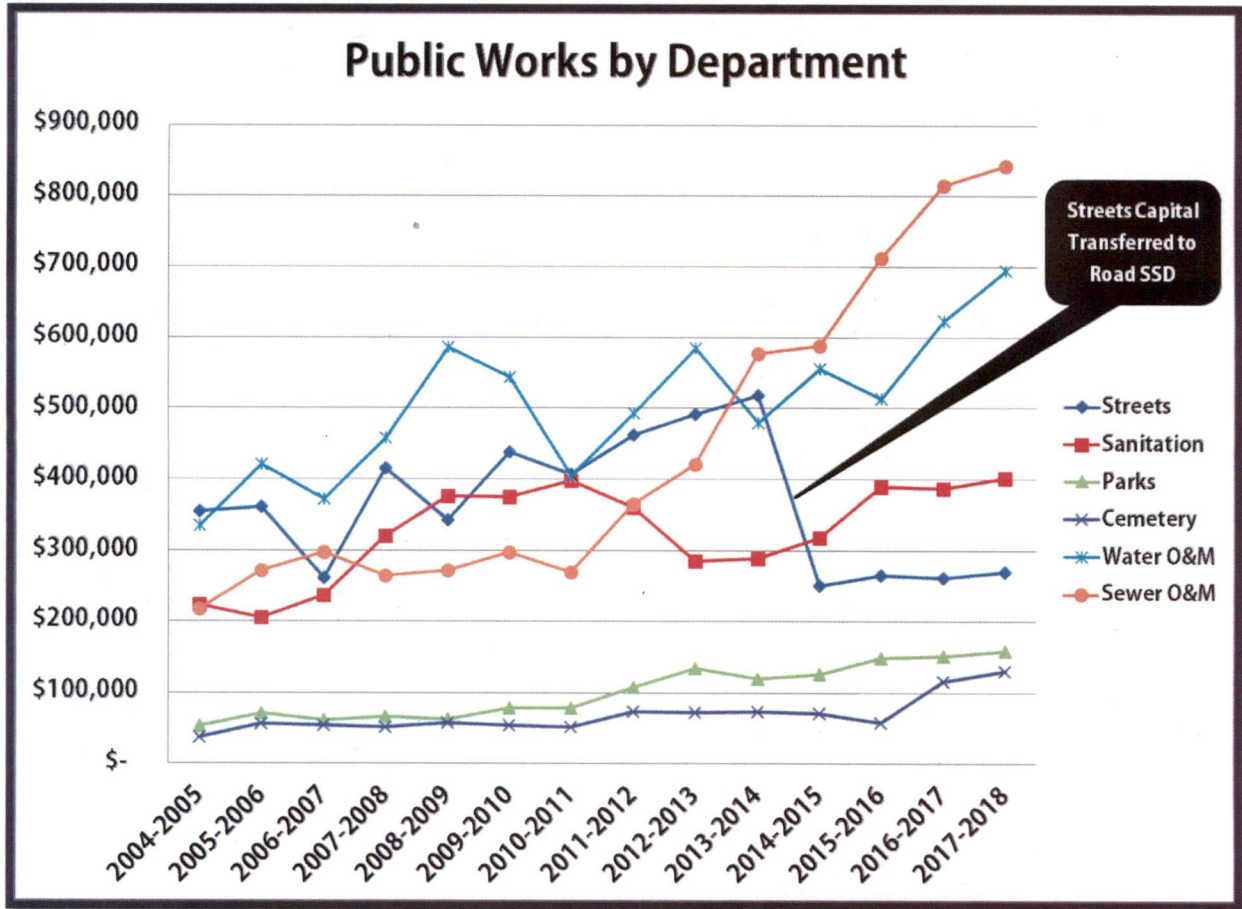
	Full-time	Part-time	Seasonal/Temp
2017	10	2	2
2016	10	2	3
2015	9	1	3

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
2017-2018 APPROVED BUDGET

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



SANTAQUIN CITY
2017-2018 APPROVED BUDGET

Community Development

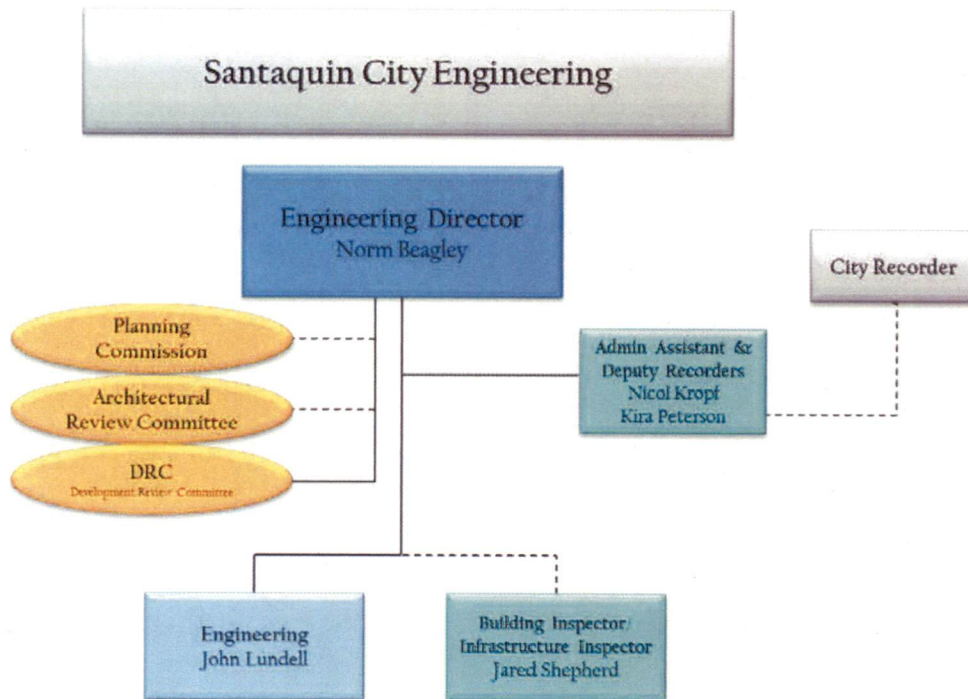
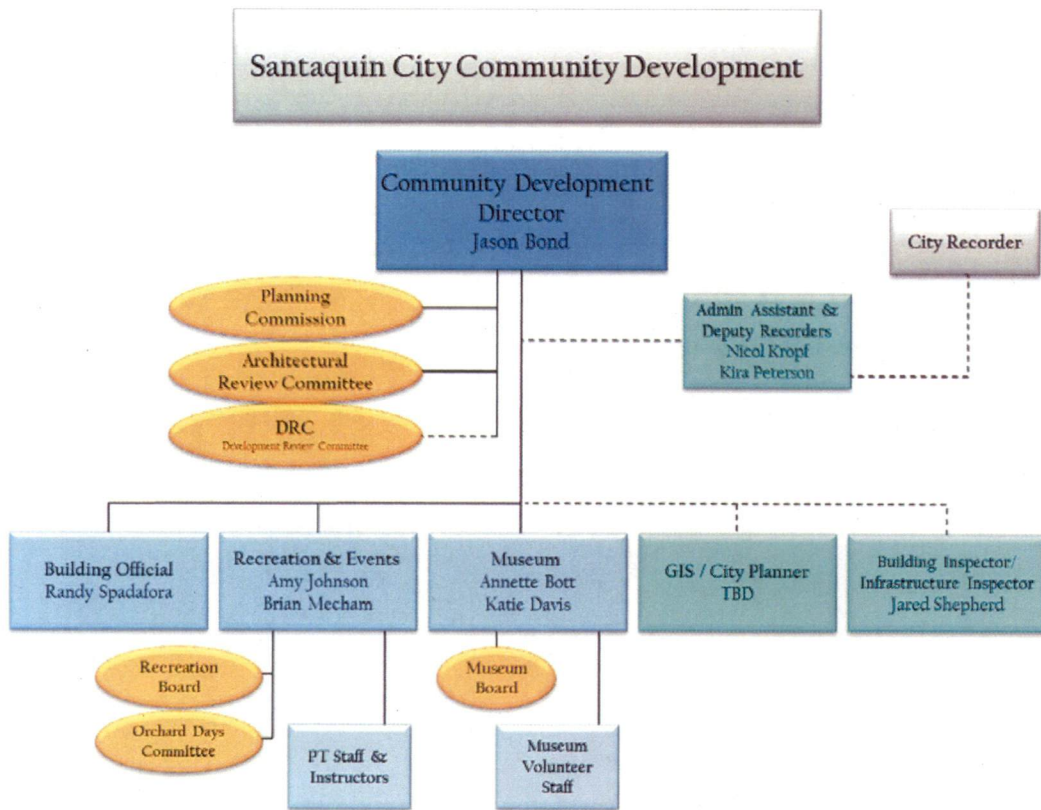
Major changes will come to the city's Community Development Department during FY2017-2018. With the announcement that Assistant City Manager, Dennis Marker, has resigned his position to become the City Manager of Caribou, Maine, and with the tremendous growth of the city that took place during FY2016-2017, a reorganization of the Santaquin City Community Development Department has become a necessity.

Jason Bond has been hired to become the Community Development Director of Santaquin City. City Engineer Norm Beagley has been promoted to the position of Engineering Director with all the rights and authorities of a Functional Area Director. Together, these two individuals will work in partnership to grow and mature the Community Development Department. In FY2017-2018, the department will hire a Geographic Information System (GIS) Technician to supplement the department's capabilities. Jared Shepherd, Santaquin City Infrastructure Inspector, will continue to obtain Residential and Commercial Building Inspection Certifications. Lastly, the Deputy Recorder/Administrative Assistant's role has been expanded from one full-time position to two 29hr/week part-time positions, which will add an additional 18hrs of coverage per week.

Mr. Bond will not only assume the managerial responsibilities over the Planning & Zoning and Building Department budget, he will also maintain managerial responsibility over Recreation, Events and Museum Operations. City Manager Reeves will assume direct managerial and budgetary responsibility over the Library as well as maintain his responsibilities over the Senior Citizens Center. Finally, Mr. Beagley will assume full responsibility over the Engineering Department budget as well as project management responsibilities over the Capital Projects Funds.

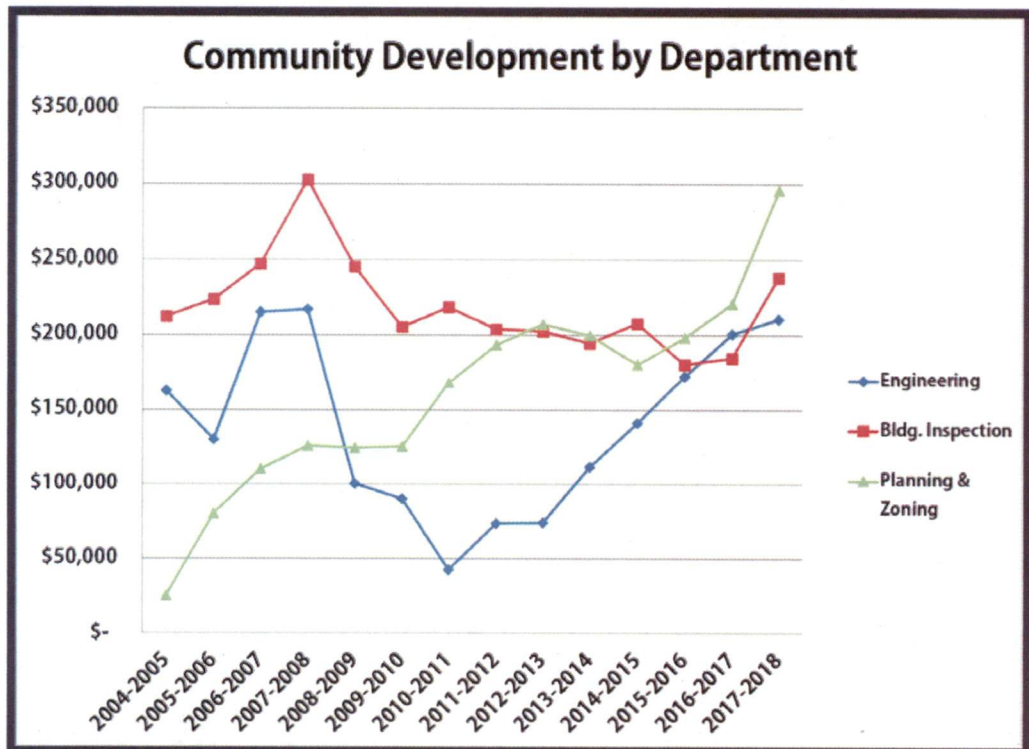
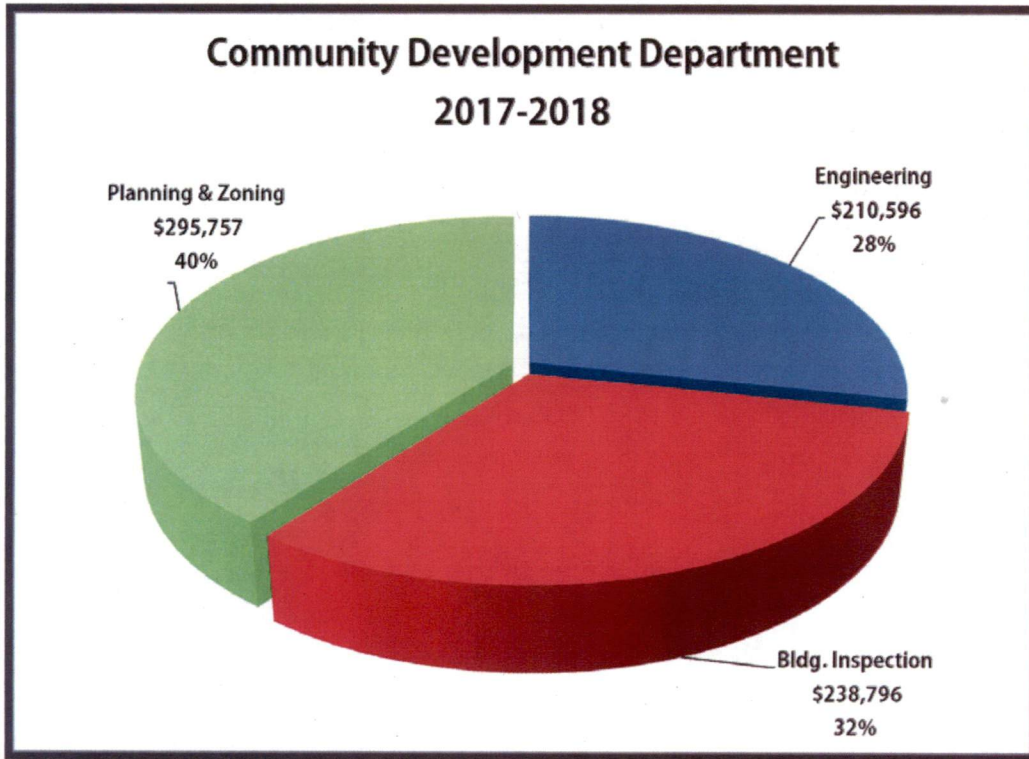
The following organizational charts illustrate the reporting relationships between departments. It is important to note that shared personnel between Community Development and Engineering are highlighted in a Turquoise color. Responsibilities to assist the official governing boards of the city are highlight in Yellow.

SANTAQUIN CITY
2017-2018 APPROVED BUDGET



SANTAQUIN CITY
2017-2018 APPROVED BUDGET

The financials for the Community Development Functional Area, which is inclusive of the Engineering Functional Area for reporting continuity purposes, are as follows:



SANTAQUIN CITY
2017-2018 APPROVED BUDGET

PERSONNEL SUMMARY

COMMUNITY DEVELOPMENT

	<u>Full-time</u>	<u>Part-time</u>	<u>Seasonal/Temp</u>
2017	6	2	0
2016	6	0	0
2015	6	0	0

LEISURE SERVICES

	<u>Full-time</u>	<u>Part-time</u>	<u>Seasonal/Temp</u>
	Library		
2017	1	5	0
2016	1	5	0
2015	1	6	0
	Recreation		
2017	2	5	50
2016	1	8	52
2015	1	12	43
	Seniors		
2016	0	5	0
2015	0	5	0
2014	0	5	0
	Museum		
2016	0	2	0
2015	0	2	0
2014	0	2	0

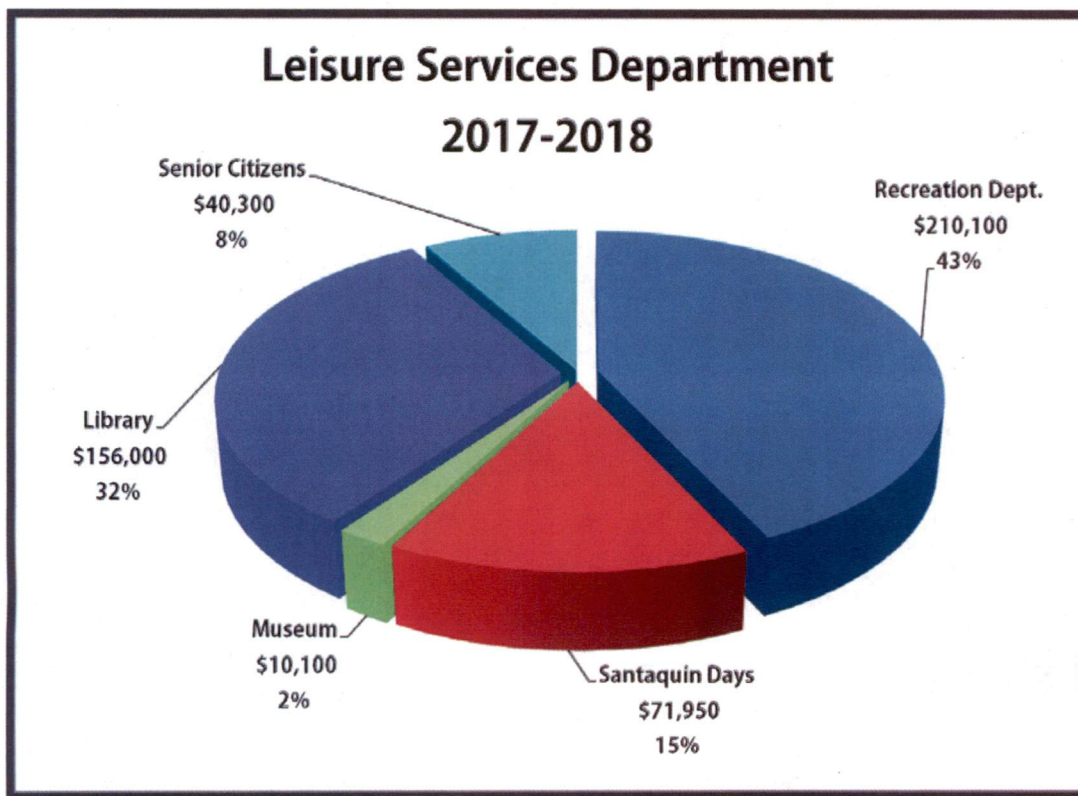
SANTAQUIN CITY
2017-2018 APPROVED BUDGET

Leisure Services

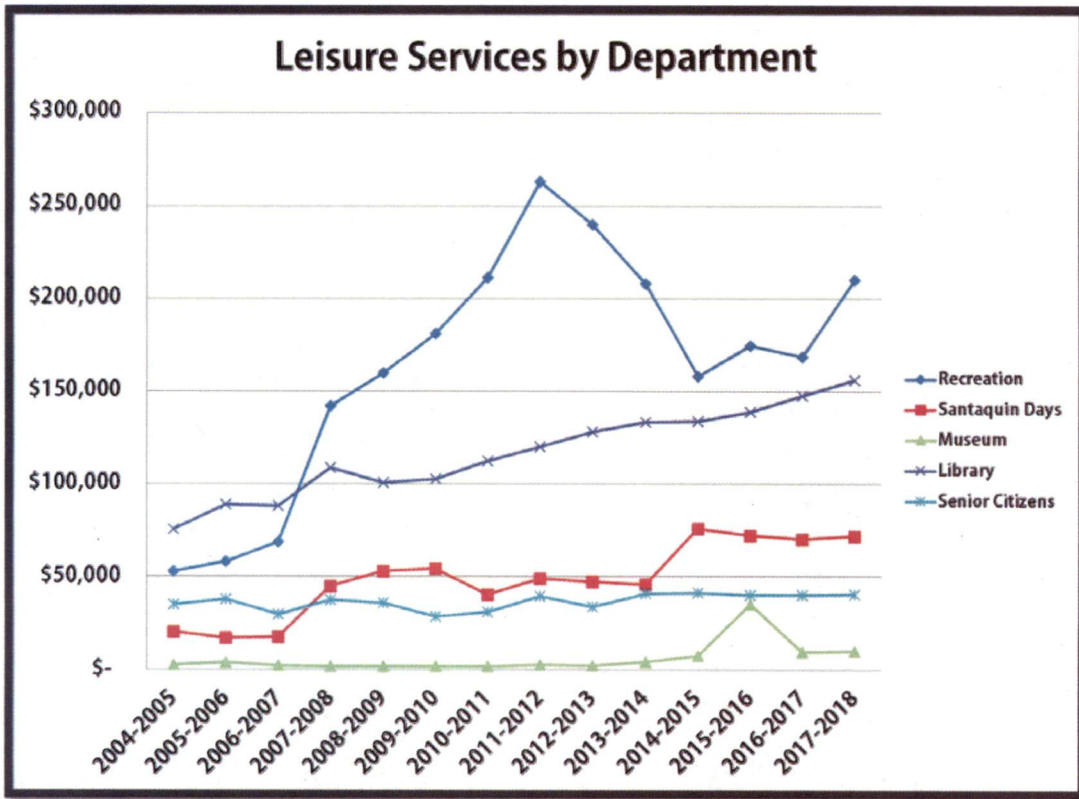
The Leisure Services Functional Area represents “Community Outreach” and is charged with increasing the community’s overall “Quality of Life”. Leisure Service covers many of the programs that help make life more enjoyable for the citizens of Santaquin, from sports and recreation to the library, the Chieftain Museum, and events such as “Orchard Days”. In recent years, Santaquin City’s Leisure Services Department has won the Rocky Mountain Professional Rodeo Association’s “Rodeo of the Year” award every year from 2008 to 2014.

While Leisure Service has evolved as a component of the Community Development functional area over recent years, with the 2017 organizational restructure, responsibility for Recreation, Events and Museum will remain with Community Development. Responsibility for the Library and Senior Citizen Departments will fall under the City Manager’s Office.

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



SANTAQUIN CITY
2017-2018 APPROVED BUDGET



SANTAQUIN CITY
2017-2018 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

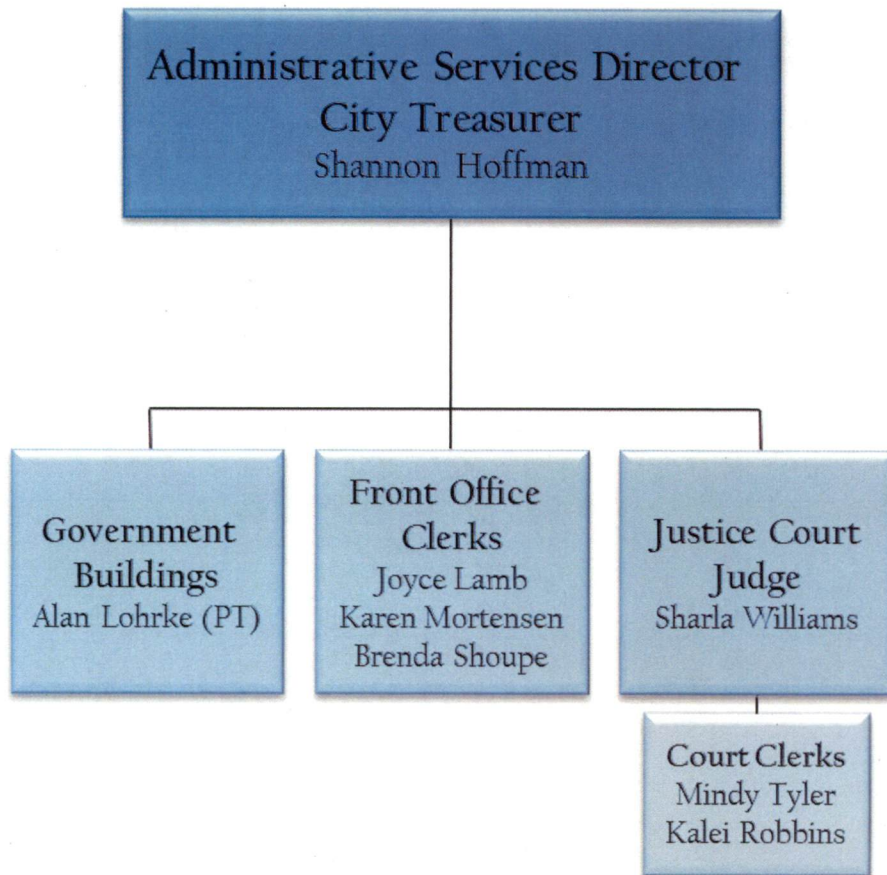
LEGISLATIVE

	<u>Full-time</u>	<u>Part-time</u>	<u>Seasonal/Temp</u>
2017	0	6	0
2016	0	6	0
2015	0	6	0

ADMINISTRATION

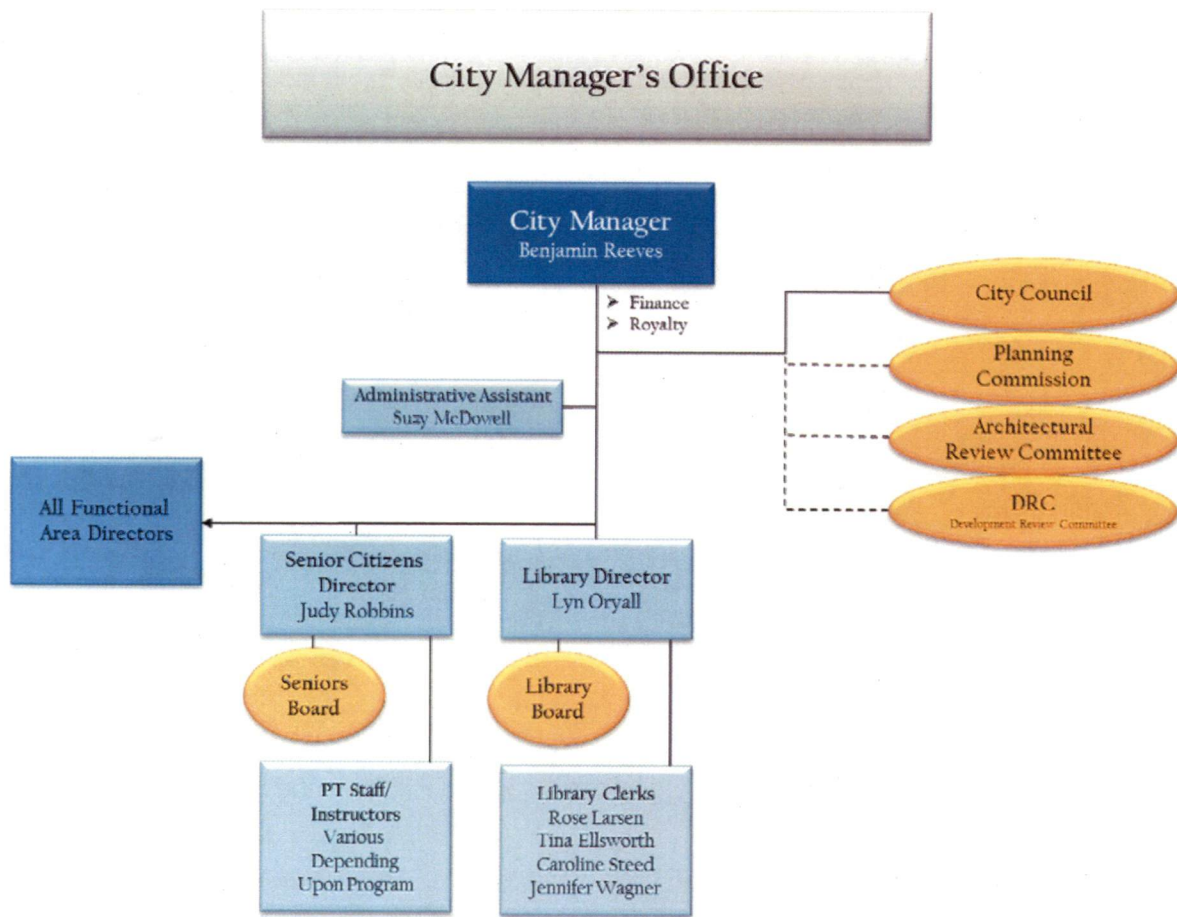
	<u>Full-time</u>	<u>Part-time</u>	<u>Seasonal/Temp</u>
Admin			
2017	4	3	0
2016	4	3	0
2015	4	3	0
Court			
2017	0	3	0
2016	0	3	0
2015	0	3	0
Government Bldgs.			
2017	0	1	0
2016	0	1	0
2015	0	1	0

**Santaquin City Organizational Chart
Administrative Services**

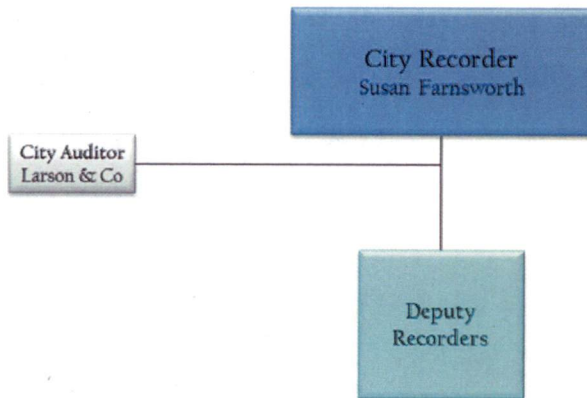


Additional components of Administrative Services would include the City Recorder's and City Manager's Offices. The budget for Legislative Services falls under the City Manager's Office.

SANTAQUIN CITY
2017-2018 APPROVED BUDGET

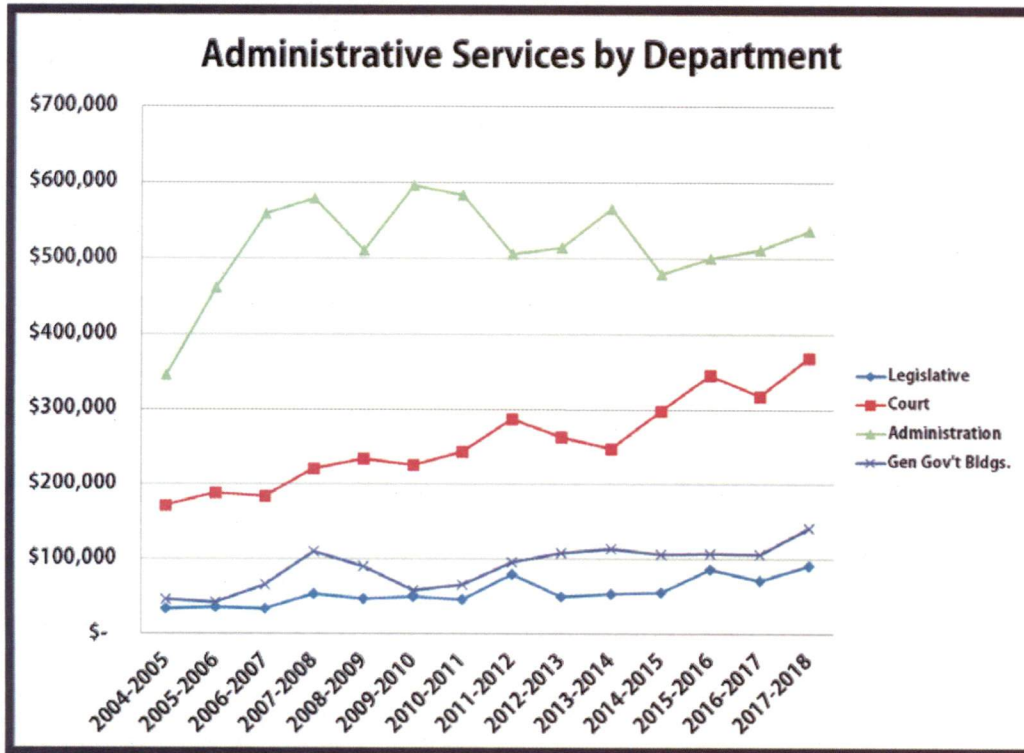
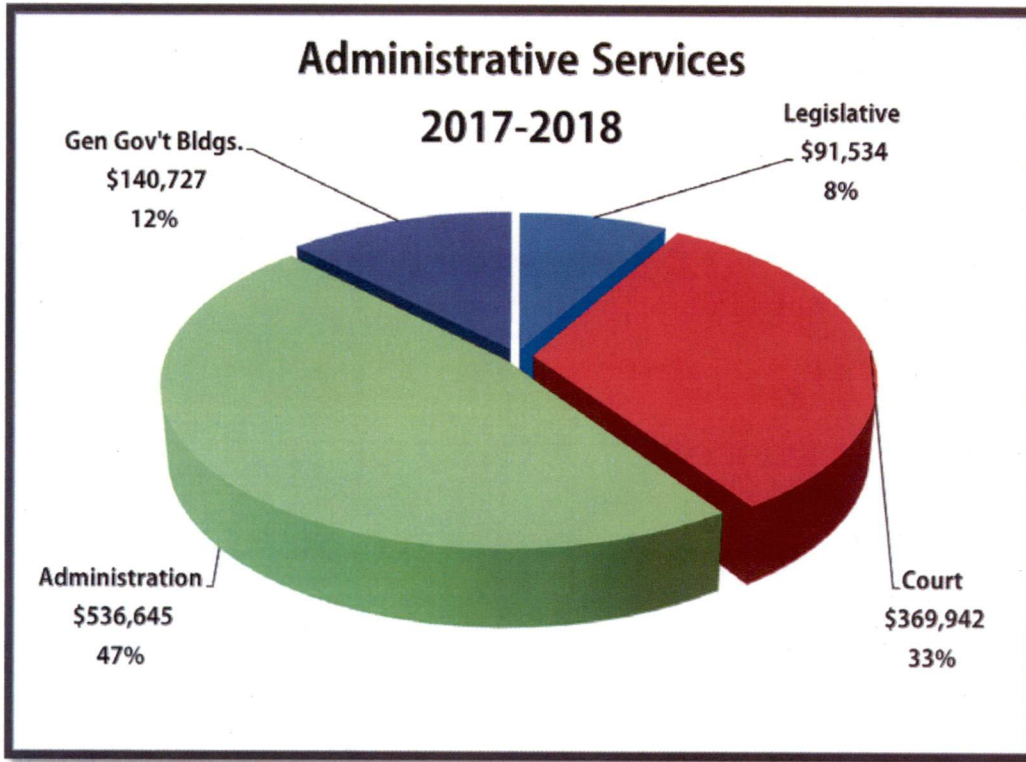


**Santaquin City Organizational Chart
City Recorder's Office**



SANTAQUIN CITY
2017-2018 APPROVED BUDGET

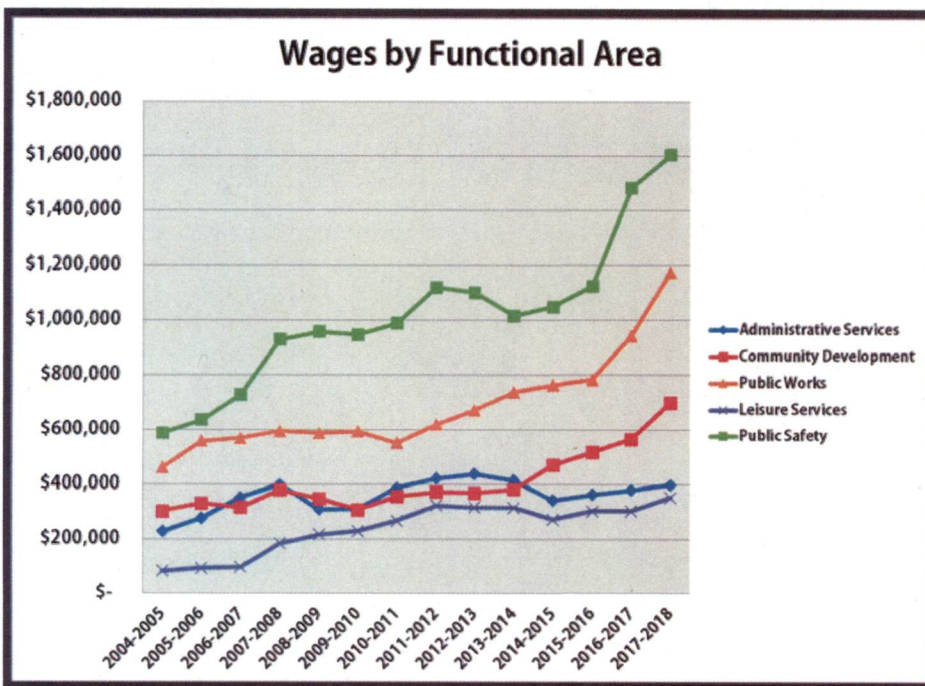
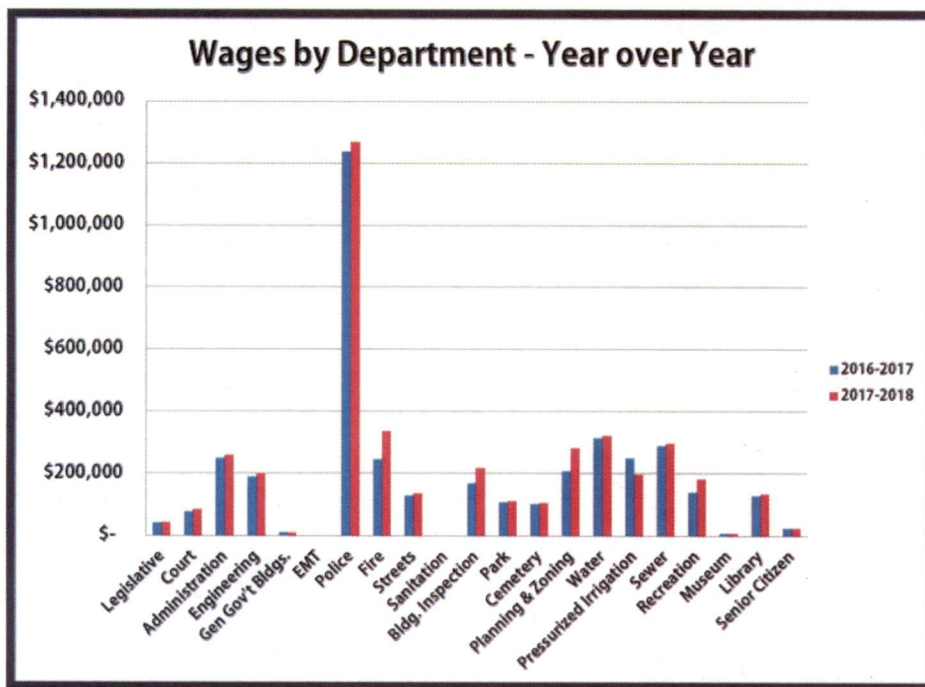
The financials for the Administrative Services Functional Area are as follows:



SANTAQUIN CITY 2017-2018 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
2017-2018 APPROVED BUDGET

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

Contained in this budget is a proposed 0-4.0% merit based salary increase (*budgeted as 2.0% as merit increases will be applied during an employee's anniversary month and represents only half of a fiscal year on average.*) Since this increase is merit based, it will be centered on each individual employee's performance review with top performers receiving a maximum of 4.0%. In addition, there is a 2.1% cost of living adjustment (COLA) planned for FY2017-2018 which will be applied in January of 2018. COLA increases are based on the fiscal year changes to the CPI-U Table Consumer Price Index established by the U.S. Department of Labor Bureau of Labor Statistics over the previous calendar year.

To assist the City Council in allocating merit increases, a "Salary Review Sub-Committee" was established in June of 2014 which consists of Mayor Hunsaker, Council Members Jeffs and Hathaway, City Manager Reeves, Administrative Services Director Hoffman as well as participation by each Functional Area Director. 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. In FY2016-2017, merit increases were given to all employees during their anniversary month. This change from a one-time adjustment to an adjustment based upon anniversary month proved to be successful as supervisors had more time to devote to the personnel improvements of each employee.

Santaquin City contracts with People Performance, LLC. to manage employee benefits. Two medical benefit plan options are provided to Santaquin City employees through Select Health Insurance Company. Employees are provided a monthly contribution, based on age, marriage, and family status, which allows employees the option to choose the medical plan that best meets their specific needs. The traditional plan (default) option the city provides is increasing by 2% during FY2017-2018. To assist the city in lowering its overall monthly medical premiums, the city offers a cash incentive to those employees who opt out of the city's coverage in lieu of insurance provided via another source (e.g. spouse's plan, etc.). Currently the city offers \$250/mo for singles and \$500/mo for families to opt out of our plan upon proof of coverage under a different plan. Dental insurance providers is provided through EMI. The city has elected to not contribute towards vision insurance although a plan is provided if employees choose to participate through payroll deductions from their checks.

SANTAQUIN CITY
2017-2018 APPROVED BUDGET

Capital Projects

Expenditures for purchase of equipment or improvements of assets or infrastructure qualify as capital expenditures if they exceed \$5,000 and have (or extend) a useful life of 5 years or more. There are several major capital projects currently underway which include:

Second Access to Summit – It is anticipated that construction on the \$3.03M extension of Summit Ridge Parkway to US-6 Main Street will begin in the spring of 2018. The design work and land acquisition for the future Right of Way (ROW) is completed and an \$800K grant has been secured for the improvements along US-6. In addition, Questar Gas is in the process of completing some preliminary grading work as it installs a new Natural Gas line to serve the Summit Ridge Subdivision and Summit Ridge Commercial Areas. Work is underway to secure the \$2.5M needed to construct the remainder of the road. Santaquin City will also work with partnering entities to secure a complete funding package for this project.

Booster Pump Project – This is a \$1M project that will serve several purposes. First, it will allow for culinary water from any source to be used in any pressure zone within the city, which will resolve periodic water shortages on the upper east bench. Second, it will provide the ability to transport culinary sources to the city's Pole Canyon Irrigation Pond. Lastly, it will provide the capacity for future pumping of irrigation water from the Pole Canyon Irrigation Pond to a future Hansen Property Irrigation Pond.

300 West Side Walk Improvement Project – Through a UDOT Safe Walking Routes to School Grant, Santaquin City will be installing sidewalk along 300 West from 100 North to 560 North to improve pedestrian safety.

Annual Road Maintenance Projects - \$550K budget for FY2017-2018 road maintenance projects.

Soccer Field Construction - \$400K has been allocated for the first phase of construction for new soccer fields on city owned property just north of the Summit Ridge Parkway and east of the Union Pacific Rail line.

Recreation Center/Public Works Building Remodel – As outlined in the city facilities section of this budget, \$350K has been allocated to complete this remodel and relocate the city's Recreation and Event's Department to the building co-located on the rodeo grounds.

Storm Drainage Master Plan - \$80K has been allocated for the second year's expenditure of this two-year project that will outline future projects needed to mitigate the potential

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damages from storm waters. This \$160K project was funded by a 50:50 grant between the city and the Mountainland Association of Governments.

Rodeo Ground Field Lighting Enhancements - \$100K has been allocated to increase the lumens of the field from 2-12 per square foot to an average of 30 lumens per square foot. This will dramatically improve the Rodeo experience by our patrons as well as open the venue to other events such as concerts, movies, etc. The system that is being installed could be increased to 50 lumens per square foot for the costs of the light fixtures. (e.g. poles, electrical, etc. will support a future expansion.)

Lift Station and Water Pump Electrical Bypass Project - The sewer lift station on North Center Street, along with several wells, pumps and boosters will have their electrical systems retrofitted so bypass power could be supplied from a rented mobile generator in the event of an emergency.

Senior Center/Library Conceptual Design - \$40K has been allocated from a 50:50 matching grant from MAG for the conceptual design and cost estimating needed to prepare for a general obligation bond election in November of 2017. Should the ballot initiative pass, this project will move forward into the design phase in FY2017-2018.

Sewer Lift Station By-Pass - This \$25K project will install a by-pass into the main lift station which feeds the city's Water Reclamation Facility. By installing a by-pass, crews can better maintain the lift station without fear of backing up the sewer mains during down times.

350 East Water Line Replacement - The Public Works crews completed the replacement of the city's oldest waterlines along 100 S and 400 S during FY2016-2017. The only remaining part of the system utilizing the old lines is in the cul-de-sac at 350 East. This \$20K project will replace that line.

Centennial Park Bathroom Remodel - This \$10K project is partially funded from a Utah County Parks grant and will remodel the old bathrooms at Centennial Park.

Other Capital Projects: \$5K - 10K include:

- Cemetery Paving: \$10K
- Senior's Roof Patching: \$10K
- Safety Window in the Utility Billing Office: \$6K
- PS Capital Facility Plan Update: \$5K
- Rewire Main Street Lights: \$5K
- Public Safety Building Exercise Room Upgrades: \$5K

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Citywide Debt

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



Bonds can come in two forms. The first is the more commonly used “Revenue” bond, which dedicates a portion of a revenue stream, such as utility revenues, sales or property taxes, or state allocated road funds, for the purpose of repayment of the bond. The second type of bonding available to the city is a “General Obligation” bond commonly referred to as G.O. bonds. These bonds pledge the overall asset/taxable value of all property within the jurisdiction and require a vote of the people.

G.O. bonds are more commonly used by school districts. Santaquin City does not currently have any G.O. bond debt.

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

In FY2017-2018, the city will have sufficient funds to perpetuate its 4-year rotation of police cars without incurring additional debt. However, it is anticipate that a \$2.5M Revenue Bond will be needed to fund the extension of Summit Ridge Parkway to US-6 Main Street. This bond is eminent and therefore included on the city’s debt service schedule.

In FY2017-2018, the voters will consider a General Obligation Bond during the November 2017 election to fund a \$3.5-\$4.5M Senior Citizens Center/Library/Multi-Use facility. As the outcome of that vote is not yet known, this bond is not included on the city’s debt service schedule.

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Please see Appendix C for the full repayment amortization schedule of all Santaquin City debt service instruments. The following is a summary of debt service payments in FY2017-2018:

DEBT SERVICE PAYMENTS						
FINANCIAL INSITUION	DEPARTMENT	Original Bond Amount	ANNUAL PAYMENT	Remaining Debt Service Balance as of 6/30/2018	MATURITY DATE	
ZIONS BANK						
	2013 (4) PIECE EQUIPMENT LEASE	\$ 152,000	\$ 32,295	\$ -	9/12/2017	
	2014 (2) PIECE EQUIPMENT LEASE (DET EXPED&PW FLTBD)	\$ 60,859	\$ 12,859	\$ 6,429	12/15/2018	
	2014 (7) PIECE EQUIPMENT LEASE	\$ 220,781	\$ 8,020	\$ 16,040	9/1/2020	
	2015 (5) PIECE EQUIPMENT LEASE	\$ 197,009	\$ 63,916	\$ 45,446	10/16/2020	
	2016 (4) PIECE EQUIPMENT LEASE	\$ 482,477	\$ 90,166	\$ 316,028	3/1/2023	
USDA LOANS						
2011A-2 BONDS USDA	WRF - Principal & Interest	\$ 2,912,000	\$ 126,852	\$ 2,683,899	2/15/2052	
STATE OF UTAH						
("1993A" 0% INTER 2-28-1994)	SEWER	\$ 1,000,000	\$ 34,000	\$ 272,000	12/1/2025	
2011A-1 BONDS DWQ	WRF - Principal & Interest	\$ 6,034,000	\$ 375,590	\$ 4,431,000	1/1/2031	
2011B-1 BONDS DWQ	WRF - Principal & Interest (Extends length of 2011A-1 Bond)	\$ 900,000	\$ 9,000	\$ 900,000	1/1/2033	
P&C EQUIPMENT FINANCE						
	2015 PIERCE SABER PUMPER FIRE TRUCK PMT	\$ 446,032	\$ 64,500	\$ 267,378	6/24/2024	
SUN TRUST BANK						
	2012 P.I. REVENUE BOND	\$ 6,130,000	\$ 496,511	\$ 4,112,000	9/1/2026	
	2012 Sewer Refunding (93C&D)	\$ 670,000	\$ 116,467	\$ 327,000	6/1/2021	
			Total: \$ 1,419,156	\$ 13,397,220		
CAPITAL ONE						
	**via - Santaquin City LBA **2016 PUBLIC WORKS BUILDING BOND	\$ 2,500,000	\$ 184,430	\$ 2,282,652	6/27/2035	
RESERVE PAYMENTS						
				Anticipated Cash Balance as of 6/30/2018		
****STATE OF UTAH LOANS						
2011A-1 BONDS DWQ	WRF - Bond Reserve (\$384,940 over 10yr)		\$ 38,494	\$ 245,649	2/28/2022	
2011A-1 BONDS DWQ	WRF - Repair & Replacement (\$192,470 over 10yr)		\$ 19,248	\$ 137,181	6/30/2021	
CEMETERY	Set Aside for Future Land Acquisition		\$ 10,000	\$ 15,527	No End	
USDA RESERVES						
2011A-2 BONDS USDA	WRF - Debt Service Reserve (\$133,836 over 10yr)		\$ 13,384	\$ 85,474	2/28/2022	
2011A-2 BONDS USDA	WRF - Short Lived Asset Fund (Reserved but useable for repairs)		\$ 28,890	\$ 186,860	Life of the Bond	
			Total: \$ 110,016			



APPENDIX SECTION

This section presents supporting detail and reference materials in support of the Santaquin City 2017-2018 Budget:

A. Santaquin City Budget – Detail Version.....	Page A-1
B. Current Consolidated Fee Schedule	Page B-1
C. Debt Service Amortization Schedules.....	Page C-1
D. Strategic Accomplishments (FY2016-2017).....	Page D-1
E. Glossary.....	Page E-1
F. Acronyms.....	Page F-1

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Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
GENERAL FUND							
REVENUES:							
TAXES							
10-31-100	CURRENT YEAR PROPERTY TAXES	\$ 614,553	\$ 645,000	\$ 734,015	\$ 765,000	18.6%	\$ 120,000
10-31-200	PRIOR YEAR PROPERTY TAXES	\$ 64,538	\$ 65,000	\$ 56,142	\$ 65,000	0.0%	\$ -
10-31-300	SALES AND USE TAXES	\$ 1,109,606	\$ 1,135,000	\$ 903,756	\$ 1,275,000	12.3%	\$ 140,000
10-31-400	MUNICIPAL TAX	\$ 12,690	\$ 12,000	\$ 3,003	\$ 12,000	0.0%	\$ -
10-31-410	UP & L FRANCHISE TAX	\$ 237,345	\$ 255,000	\$ 197,771	\$ 265,000	3.9%	\$ 10,000
10-31-420	TELECOMMUNICATION FRANCH TAX	\$ 64,259	\$ 100,000	\$ 49,506	\$ 70,000	-30.0%	\$ (30,000)
10-31-430	QUESTAR	\$ 114,897	\$ 122,500	\$ 84,340	\$ 122,500	0.0%	\$ -
10-31-440	CABLE TV FRANCHISE TAX	\$ 8,931	\$ 11,000	\$ 4,393	\$ 9,000	-18.2%	\$ (2,000)
10-31-500	MOTOR VEHICLE	\$ 84,191	\$ 83,500	\$ 66,017	\$ 90,000	7.8%	\$ 6,500
10-31-900	PENALTY & INT ON DELINQ TAXES	\$ 1,851	\$ 2,750	\$ 4,071	\$ 4,000	45.5%	\$ 1,250
TOTAL TAXES		\$ 2,312,861	\$ 2,431,750	\$ 2,103,016	\$ 2,677,500	10.1%	\$ 245,750
LICENSES AND PERMITS							
10-32-100	BUSINESS LICENSES AND PERMITS	\$ 9,525	\$ 10,000	\$ 7,510	\$ 10,000	0.0%	\$ -
10-32-120	EXCAVATION PERMITS	\$ -	\$ 13,500	\$ 3,940	\$ 10,000	-25.9%	\$ (3,500)
10-32-210	BUILDING PERMITS	\$ 497,449	\$ 491,490	\$ 493,813	\$ 672,000	36.7%	\$ 180,510
10-32-220	PLANNING & ZONING FEES	\$ 20,012	\$ 80,278	\$ 9,468	\$ 40,000	-50.2%	\$ (40,278)
10-32-250	ANIMAL LICENSES	\$ 640	\$ 1,000	\$ 415	\$ 1,000	0.0%	\$ -
TOTAL LICENSES AND PERMITS		\$ 527,625	\$ 596,268	\$ 515,146	\$ 733,000	22.9%	\$ 136,732
INTERGOVERNMENTAL REVENUE							
10-33-420	POLICE-CCJJ BRYNE GRANT	\$ 2,000	\$ -	\$ 3,630	\$ 3,630	100.0%	\$ 3,630
10-33-560	CLASS C "ROAD FUND ALLOTMENT"	\$ 445,766	\$ 440,000	\$ 354,484	\$ 450,000	2.3%	\$ 10,000

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Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
10-33-580	STATE LIQUOR FUND ALLOTMENT	\$ 10,489	\$ 10,489	\$ 9,501	\$ 10,489	0.0%	\$ -
10-34-802	JUSTICE COURT GRANT REVENUE	\$ 3,325	\$ -			0.0%	\$ -
TOTAL INTERGOVERNMENTAL REVENUE		\$ 461,580	\$ 450,489	\$ 367,615	\$ 464,119	3.0%	\$ 13,630
CHARGES FOR SERVICES							
10-34-240	MISC INSPECTION FEES	\$ 645	\$ -	\$ 194	\$ -	0.0%	\$ -
10-34-245	4% INSPECTION FEE	\$ 17,047	\$ 23,500	\$ 1,341	\$ 23,500	0.0%	\$ -
10-34-255	GENOLA BLDG INSPECTIONS	\$ 2,225	\$ -	\$ -	\$ -	0.0%	\$ -
10-34-260	D.U.I./SEAT BELT OVERTIME	\$ 16,626	\$ 12,000	\$ 17,212	\$ 18,000	50.0%	\$ 6,000
10-34-430	REFUSE COLLECTION CHARGES	\$ 490,336	\$ 513,275	\$ 387,338	\$ 520,000	1.3%	\$ 6,725
10-34-431	RECYCLING COLLECTIONS CHARGES	\$ 77,009	\$ 79,000	\$ 58,296	\$ 79,000	0.0%	\$ -
10-34-435	MONTHLY LANDFILL FEE	\$ (28)	\$ -	\$ (182)	\$ -	0.0%	\$ -
10-34-780	PARK RENTAL FEES	\$ 250	\$ 500	\$ 1,150	\$ 1,500	200.0%	\$ 1,000
10-34-800	GENOLA POLICE SERVICE CONTRACT	\$ 62,411	\$ 61,000	\$ 46,779	\$ 95,000	55.7%	\$ 34,000
10-34-801	VICTIMS ADVOCATE - GENOLA	\$ 1,566	\$ 1,200	\$ 1,175	\$ 1,200	0.0%	\$ -
10-34-803	GENOLA COURT CLERK	\$ 9,228	\$ 9,228	\$ 6,921	\$ 9,228	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	\$ 3,229	\$ 5,000	\$ 3,244	\$ 5,000	0.0%	\$ -
10-34-810	SALE OF CEMETERY LOTS	\$ 30,038	\$ 34,000	\$ 14,999	\$ 30,000	-11.8%	\$ (4,000)
10-34-830	BURIAL FEES	\$ 20,100	\$ 24,000	\$ 19,900	\$ 25,000	4.2%	\$ 1,000
10-34-890	USE OF ECONOMIC DEVELOPMENT FUND RES	\$ -	\$ 16,000	\$ -	\$ -	-100.0%	\$ (16,000)
10-34-895	MINING ROYALTY	\$ -	\$ -	\$ 81	\$ -	0.0%	\$ -
10-34-901	LANDFILL MISC CHARGES	\$ 1,204	\$ 1,500	\$ 1,861	\$ 2,500	66.7%	\$ 1,000
TOTAL CHARGES FOR SERVICES		\$ 735,549	\$ 783,865	\$ 563,056	\$ 813,590	3.8%	\$ 29,725
FINES AND FORFEITURES							
10-35-100	ANIMAL CONTROL FINES	\$ 85	\$ -		\$ -	0.0%	\$ -
10-35-110	COURT FINES	\$ 223,058	\$ 225,000	\$ 196,942	\$ 270,000	20.0%	\$ 45,000
10-35-115	PROSECUTOR SPLIT	\$ 1,711	\$ 1,000	\$ 1,330	\$ 1,500	50.0%	\$ 500

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Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
TOTAL FINES AND FORFEITURES		\$ 224,854	\$ 226,000	\$ 198,272	\$ 271,500	20.1%	\$ 45,500
INTEREST							
10-38-100	INTEREST EARNINGS	\$ 11,775	\$ 13,500	\$ 18,435	\$ 25,000	85.2%	\$ 11,500
10-38-130	SWIMMING POOL INTEREST (PTIF)	\$ 229	\$ 250	\$ 258	\$ 350	40.0%	\$ 100
TOTAL INTEREST		\$ 12,004	\$ 13,750	\$ 18,693	\$ 25,350	84.4%	\$ 11,600
MISCELLANEOUS REVENUE							
10-38-140	TRAFFIC SCHOOL			\$ 276		0.0%	
10-38-150	CONCEALED WEAPON	\$ 4,430	\$ -		\$ -	0.0%	\$ -
10-38-400	SALE OF FIXED ASSETS	\$ 22,269	\$ 20,000	\$ -	\$ 20,000	0.0%	\$ -
10-38-900	SUNDRY REVENUES	\$ 7,200	\$ 20,000	\$ 13,477	\$ 20,000	0.0%	\$ -
10-38-905	RENTAL UNIT INCOME	\$ 1,750	\$ 7,200	\$ 5,660	\$ 7,200	0.0%	\$ -
10-38-910	MISC POLICE DEPT REVENUE	\$ -	\$ 1,750	\$ 1,273	\$ 1,750	0.0%	\$ -
10-38-950	PAGEANT DONATIONS	\$ -	\$ -	\$ 2,151	\$ -	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$ 35,648	\$ 48,950	\$ 22,837	\$ 48,950	0.0%	\$ -
CONTRIBUTIONS AND TRANSFERS							
10-39-909	TRANS FROM P.I.	\$ 254,040	\$ 189,863	\$ 142,397	\$ 220,000	15.9%	\$ 30,138
10-39-910	TRANSFER FROM WATER DEPART	\$ 506,718	\$ 501,101	\$ 375,826	\$ 462,500	-7.7%	\$ (38,601)
10-39-911	TRANSFER FROM SEWER	\$ 216,970	\$ 149,752	\$ 112,314	\$ 160,000	6.8%	\$ 10,248
10-39-915	REPAYMENT OF PUBLIC SAFETY LOAN		\$ 55,910	\$ 41,933	\$ 68,481	22.5%	\$ 12,571
10-39-914	REPAYMENT OF TRANSPORATION LOAN	\$ 39,196	\$ -	\$ -	\$ 114,117	100.0%	\$ 114,117
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 1,016,924	\$ 896,625	\$ 672,470	\$ 1,025,098	14.3%	\$ 128,473
TOTAL FUND REVENUE		\$ 5,327,045	\$ 5,447,697	\$ 4,461,103	\$ 6,059,107	11.2%	\$ 611,410
EXPENDITURES:							

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Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
LEGISLATIVE							
10-41-120	LEGISLATIVE WAGES	\$ 37,151	\$ 39,487	\$ 29,488	\$ 40,584	2.8%	\$ 1,097
10-41-130	EMPLOYEE BENEFITS	\$ 3,448	\$ 3,739	\$ 2,803	\$ 3,750	0.3%	\$ 11
10-41-230	EDUCATION, TRAINING & TRAVEL	\$ 2,295	\$ 3,000	\$ 6,862	\$ 7,500	150.0%	\$ 4,500
10-41-240	SUPPLIES	\$ 3,861	\$ 4,000	\$ 713	\$ 2,000	-50.0%	\$ (2,000)
10-41-330	DONATIONS	\$ 24,274	\$ 10,500	\$ 4,641	\$ 10,500	0.0%	\$ -
10-41-610	OTHER SERVICES	\$ 11,480	\$ 8,500	\$ 19,128	\$ 15,000	76.5%	\$ 6,500
10-41-613	ELECTION	\$ 2,311	\$ -	\$ 16	\$ 10,200	100.0%	\$ 10,200
10-41-660	PHOTO & VIDEO CONTEST EXPENSE	\$ 1,967	\$ 2,000	\$ 909	\$ 2,000	0.0%	\$ -
TOTAL LEGISLATIVE		\$ 86,787	\$ 71,226	\$ 65,005	\$ 91,534	28.5%	\$ 20,308
COURT							
10-42-110	SALARIES AND WAGES	\$ -	\$ -	\$ 45,374	\$ -	0.0%	\$ -
10-42-120	PART TIME WAGES	\$ 64,180	\$ 62,434	\$ 10,422	\$ 69,843	11.9%	\$ 7,409
10-42-130	EMPLOYEE BENEFITS	\$ 14,119	\$ 14,906	\$ -	\$ 15,774	5.8%	\$ 868
10-42-210	BOOKS, SUBSCRIPTIONS & MEMBERS	\$ 517	\$ 575	\$ 254	\$ 575	0.0%	\$ -
10-42-230	EDUCATION, TRAINING & TRAVEL	\$ 1,804	\$ 1,500	\$ 1,010	\$ 2,000	33.3%	\$ 500
10-42-240	SUPPLIES	\$ 940	\$ 500	\$ 409	\$ 1,350	170.0%	\$ 850
10-42-310	PROFESSIONAL & TECHNICAL	\$ 13,170	\$ 12,775	\$ 8,852	\$ 12,900	1.0%	\$ 125
10-42-331	LEGAL	\$ 182,154	\$ 164,000	\$ 151,711	\$ 187,500	14.3%	\$ 23,500
10-42-610	STATE RESTITUTION	\$ 65,693	\$ 61,000	\$ 63,184	\$ 80,000	31.1%	\$ 19,000
10-42-725	JUSTICE COURT GRANT EXPENSES	\$ 3,325	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL COURT		\$ 345,902	\$ 317,690	\$ 281,216	\$ 369,942	16.4%	\$ 52,252
ADMINISTRATION							
10-43-110	SALARIES AND WAGES	\$ 160,790	\$ 162,484	\$ 124,649	\$ 169,038	4.0%	\$ 6,554
10-43-130	EMPLOYEE BENEFITS	\$ 74,018	\$ 86,533	\$ 59,269	\$ 89,836	3.8%	\$ 3,303
10-43-210	BOOKS, SUBSCRIPTIONS, MEMBERSHIP	\$ 13,866	\$ 13,000	\$ 6,452	\$ 12,500	-3.8%	\$ (500)
10-43-220	NOTICES, ORDINANCES, PUBLICATION	\$ 4,912	\$ 5,500	\$ 2,771	\$ 6,050	10.0%	\$ 550

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Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
10-43-230	EDUCATION, TRAINING AND TRAVEL	\$ 7,686	\$ 9,250	\$ 7,602	\$ 11,250	21.6%	\$ 2,000
10-43-240	SUPPLIES	\$ 9,937	\$ 9,500	\$ 6,816	\$ 10,400	9.5%	\$ 900
10-43-250	EQUIPMENT MAINTENANCE	\$ 784	\$ 500	\$ 96	\$ 1,200	140.0%	\$ 700
10-43-260	FUEL	\$ 2,180	\$ 2,250	\$ 1,661	\$ 2,500	11.1%	\$ 250
10-43-280	TELEPHONE	\$ 3,432	\$ 3,000	\$ 2,289	\$ 2,520	-16.0%	\$ (480)
10-43-310	PROFESSIONAL & TECHNICAL	\$ 4,887	\$ 4,500	\$ 2,789	\$ 4,800	6.7%	\$ 300
10-43-311	ACCOUNTING & AUDITING	\$ 17,700	\$ 17,700	\$ 18,200	\$ 18,750	5.9%	\$ 1,050
10-43-331	LEGAL	\$ 57,802	\$ 62,500	\$ 24,644	\$ 45,000	-28.0%	\$ (17,500)
10-43-480	EMPLOYEE RECOGNITIONS	\$ 7,324	\$ 5,500	\$ 4,072	\$ 6,500	18.2%	\$ 1,000
10-43-501	BANK AND SERVICE CHARGES	\$ 39	\$ 100	\$ 429	\$ 300	200.0%	\$ 200
10-43-510	INSURANCE AND BONDS	\$ 135,396	\$ 130,000	\$ 130,957	\$ 140,000	7.7%	\$ 10,000
10-43-610	OTHER SERVICES	\$ -	\$ -	\$ 567	\$ 16,000	100.0%	\$ 16,000
TOTAL ADMINISTRATION		\$ 500,754	\$ 512,317	\$ 393,262	\$ 536,645	4.7%	\$ 24,328
ENGINEERING DEPT							
10-48-110	SALARIES & WAGES	\$ 115,689	\$ 125,924	\$ 93,891	\$ 132,010	4.8%	\$ 6,086
10-48-130	EMPLOYEE BENEFITS	\$ 51,325	\$ 64,034	\$ 46,082	\$ 69,136	8.0%	\$ 5,102
10-48-210	BOOKS, SUBSCRIPT, MEMBER	\$ 1,037	\$ 1,500	\$ 880	\$ 1,500	0.0%	\$ -
10-48-220	NOTICES & PUBLICATIONS	\$ 799	\$ 750	\$ -	\$ -	-100.0%	\$ (750)
10-48-230	EDUCATION, TRAINING & TRAVEL	\$ 1,269	\$ 4,000	\$ 1,416	\$ 4,000	0.0%	\$ -
10-48-240	SUPPLIES	\$ 738	\$ 750	\$ 2	\$ 500	-33.3%	\$ (250)
10-48-250	EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 116	\$ -	0.0%	\$ -
10-48-260	FUEL	\$ -	\$ 200	\$ -	\$ 200	0.0%	\$ -
10-48-280	TELEPHONE	\$ 1,176	\$ 1,250	\$ 893	\$ 1,250	0.0%	\$ -
10-48-310	PROFESSIONAL & TECHNICAL SVCS	\$ 657	\$ 2,500	\$ 848	\$ 2,000	-20.0%	\$ (500)
10-48-311	ENGINEERING FOR ECONOMIC DEVEL	\$ -	\$ -	\$ 591	\$ -	0.0%	\$ -
TOTAL ENGINEERING DEPT		\$ 172,689	\$ 200,908	\$ 144,718	\$ 210,596	4.8%	\$ 9,688
GENERAL GOVERNMENT BUILDINGS							

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Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
10-51-110	SALARIES AND WAGES	\$ 9,491	\$ -	\$ 7,597	\$ -	0.0%	\$ -
10-51-120	PART TIME SALARIES AND WAGES	\$ 902	\$ 10,057	\$ -	\$ 10,552	4.9%	\$ 495
10-51-130	EMPLOYEE BENEFITS	\$ 839	\$ 952	\$ 736	\$ 975	2.4%	\$ 23
10-51-200	CONTRACT LABOR	\$ 3,812	\$ 1,300	\$ 228	\$ 4,800	269.2%	\$ 3,500
10-51-240	SUPPLIES	\$ 47,230	\$ 5,100	\$ 1,821	\$ 3,500	-31.4%	\$ (1,600)
10-51-270	UTILITIES	\$ 25,026	\$ 50,000	\$ 39,044	\$ 55,000	10.0%	\$ 5,000
10-51-280	TELEPHONE	\$ 18,197	\$ 19,500	\$ 13,229	\$ 18,000	-7.7%	\$ (1,500)
10-51-300	BUILDINGS & GROUND MAINTENANCE	\$ -	\$ 18,200	\$ 19,145	\$ 15,500	-14.8%	\$ (2,700)
10-51-480	CHRISTMAS LIGHTS	\$ -	\$ -	\$ -	\$ 4,500	100.0%	\$ 4,500
10-51-730	CAPITAL PROJECTS	\$ -	\$ 1,000	\$ -	\$ 27,900	2690.0%	\$ 26,900
10-51-740	CAPITAL VEHICLE & EQUIPMENT	\$ 2,123	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL GENERAL GOVERNMENT BUILDINGS		\$ 107,620	\$ 106,109	\$ 81,798	\$ 140,727	32.6%	\$ 34,618
<u>POLICE</u>							
10-54-110	SALARIES AND WAGES	\$ 629,362	\$ 678,749	\$ 496,052	\$ 692,474	2.0%	\$ 13,725
10-54-120	SALARIES AND WAGES - PART TIME	\$ 33,123	\$ 41,235	\$ 21,643	\$ 41,758	1.3%	\$ 523
10-54-130	EMPLOYEE BENEFITS	\$ 414,277	\$ 499,575	\$ 340,634	\$ 494,787	-1.0%	\$ (4,788)
10-54-131	UNEMPLOYMENT EXPENSE	\$ 993	\$ -	\$ -	\$ -	0.0%	\$ -
10-54-140	OVERTIME	\$ 46,272	\$ 20,000	\$ 44,019	\$ 40,000	100.0%	\$ 20,000
10-54-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$ 1,220	\$ 850	\$ 412	\$ 850	0.0%	\$ -
10-54-220	NOTICES, ORDINANCES & PUBLICAT	\$ 106	\$ 400	\$ -	\$ 400	0.0%	\$ -
10-54-230	EDUCATION, TRAINING & TRAVEL	\$ 6,880	\$ 10,000	\$ 6,481	\$ 10,000	0.0%	\$ -
10-54-240	SUPPLIES	\$ 27,457	\$ 25,000	\$ 17,866	\$ 25,000	0.0%	\$ -
10-54-250	EQUIPMENT MAINTENANCE	\$ 9,164	\$ 6,500	\$ 4,370	\$ 6,500	0.0%	\$ -
10-54-260	FUEL	\$ 26,884	\$ 28,000	\$ 18,019	\$ 28,000	0.0%	\$ -
10-54-270	UTILITIES	\$ -	\$ -	\$ 68	\$ -	0.0%	\$ -
10-54-280	TELEPHONE	\$ 7,023	\$ 8,500	\$ 5,311	\$ 8,500	0.0%	\$ -
10-54-311	PROFESSIONAL & TECHNICAL	\$ 19,956	\$ 14,600	\$ 11,627	\$ 14,600	0.0%	\$ -
10-54-320	LIQUOR CONTROL	\$ 10,040	\$ 10,500	\$ 810	\$ 10,500	0.0%	\$ -

Santaquin City

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Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
10-54-330	CRIMES TASK FORCE	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800	0.0%	\$ -
10-54-340	CENTRAL DISPATCH FEES	\$ 158,724	\$ 80,000	\$ 75,258	\$ 77,500	-3.1%	\$ (2,500)
10-54-350	UTAH COUNTY ANIMAL SHELTER	\$ 5,739	\$ 8,000	\$ 4,840	\$ 8,000	0.0%	\$ -
10-54-351	TNR CAT PROGRAM		\$ 2,500	\$ 2,500	\$ 2,500	0.0%	\$ -
10-54-NEW	FLEET MANAGEMENT SYSTEM				\$ 3,100	100.0%	\$ 3,100
10-54-702	COMM ON CRIM & JUV JUST -CCJJ	\$ 2,000	\$ 2,000	\$ 3,630	\$ 3,630	81.5%	\$ 1,630
10-54-740	CAPITAL - VEHICLES & EQUIPMENT	\$ 4,492	\$ 9,700	\$ 10,186	\$ 20,500	111.3%	\$ 10,800
TOTAL POLICE		\$ 1,407,509	\$ 1,449,909	\$ 1,067,525	\$ 1,492,399	2.9%	\$ 42,490
<u>STREETS</u>							
10-60-110	SALARIES AND WAGES	\$ 74,903	\$ 85,515	\$ 66,234	\$ 92,334	8.0%	\$ 6,819
10-60-130	EMPLOYEE BENEFITS	\$ 28,359	\$ 42,846	\$ 28,534	\$ 44,016	2.7%	\$ 1,170
10-60-140	OVERTIME	\$ 2,057	\$ 700	\$ 2,754	\$ 700	0.0%	\$ -
10-60-210	BOOKS, SUBSCRIPT, MEMBER	\$ -	\$ -	\$ 5,132	\$ -	0.0%	\$ -
10-60-230	EDUCATION, TRAINING & TRAVEL	\$ 2,513	\$ 1,500	\$ 450	\$ 1,500	0.0%	\$ -
10-60-240	SUPPLIES	\$ 59,870	\$ 45,000	\$ 37,955	\$ 45,000	0.0%	\$ -
10-60-250	EQUIPMENT MAINTENANCE	\$ 15,977	\$ 8,000	\$ 4,360	\$ 8,000	0.0%	\$ -
10-60-260	FUEL	\$ 6,525	\$ 7,500	\$ 8,561	\$ 8,500	13.3%	\$ 1,000
10-60-270	UTILITIES - STREET LIGHTS	\$ 66,444	\$ 62,500	\$ 33,319	\$ 62,500	0.0%	\$ -
10-60-280	TELEPHONE	\$ 322	\$ 600	\$ 172	\$ 600	0.0%	\$ -
10-60-480	B & C IMPROVMENTS	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	0.0%	\$ -
10-60-490	STREETS SIGNS	\$ 1,572	\$ 2,000	\$ -	\$ 2,000	0.0%	\$ -
10-60-495	SIDEWALKS		\$ -	\$ 7,000		0.0%	\$ -
10-60-730	CAPITAL PROJECTS	\$ 1,545	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL STREETS		\$ 265,088	\$ 261,161	\$ 194,471	\$ 270,149	3.4%	\$ 8,988
<u>SANITATION</u>							
10-62-220	NOTICES, ORDINANCES & PUBLICAT		\$ -	\$ 33		0.0%	\$ -
10-62-240	SUPPLIES	\$ 7,679	\$ 5,000	\$ 3,498	\$ 5,000	0.0%	\$ -

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Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
10-62-250	EQUIPMENT MAINTENANCE	\$ 172	\$ 1,000	\$ -	\$ 1,000	0.0%	\$ -
10-62-260	FUEL	\$ 2,103	\$ 2,000	\$ 1,811	\$ 2,000	0.0%	\$ -
10-62-280	TELEPHONE	\$ 405	\$ 600	\$ 172	\$ 600	0.0%	\$ -
10-62-311	WASTE PICKUP CHARGES	\$ 300,803	\$ 295,000	\$ 224,581	\$ 300,000	1.7%	\$ 5,000
10-62-312	RECYCLING PICKUP CHARGES	\$ 78,471	\$ 79,000	\$ 68,498	\$ 92,500	17.1%	\$ 13,500
10-62-480	CLOSE LANDFILL		\$ 4,473	\$ -	\$ -	-100.0%	\$ (4,473)
TOTAL SANITATION		\$ 389,633	\$ 387,073	\$ 298,593	\$ 401,100	3.6%	\$ 14,027
<u>BUILDING INSPECTION</u>							
10-68-110	SALARIES AND WAGES	\$ 124,283	\$ 117,733	\$ 91,250	\$ 123,880	5.2%	\$ 6,147
10-68-120	SALARIES AND WAGES (PART TIME)		\$ -		\$ 26,418	100.0%	\$ 26,418
10-68-130	EMPLOYEE BENEFITS	\$ 40,626	\$ 51,259	\$ 39,703	\$ 68,498	33.6%	\$ 17,239
10-68-140	OVERTIME	\$ 414	\$ -	\$ -	\$ -	0.0%	\$ -
10-68-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	\$ 2,320	\$ 2,000	\$ 1,435	\$ 2,250	12.5%	\$ 250
10-68-230	EDUCATION, TRAVEL & TRAINING	\$ 3,754	\$ 4,600	\$ 1,688	\$ 4,600	0.0%	\$ -
10-68-240	SUPPLIES	\$ 1,924	\$ 2,500	\$ 5,306	\$ 5,000	100.0%	\$ 2,500
10-68-250	EQUIPMENT MAINT	\$ 778	\$ 900	\$ 35	\$ 900	0.0%	\$ -
10-68-260	FUEL	\$ 2,321	\$ 2,250	\$ 1,160	\$ 2,250	0.0%	\$ -
10-68-280	TELEPHONE	\$ 1,676	\$ 2,000	\$ 1,746	\$ 2,500	25.0%	\$ 500
10-68-310	PROFESSIONAL & TECHNICAL SVCS	\$ 2,373	\$ 1,500	\$ 5,191	\$ 2,500	66.7%	\$ 1,000
10-68-740	CAPITAL VEHICLE & EQUIPMENT		\$ -	\$ 591	\$ -	0.0%	\$ -
TOTAL BUILDING INSPECTION		\$ 180,467	\$ 184,742	\$ 148,105	\$ 238,796	29.3%	\$ 54,054
<u>PARKS</u>							
10-70-110	SALARIES AND WAGES	\$ 63,516	\$ 52,519	\$ 48,353	\$ 55,985	6.6%	\$ 3,466
10-70-120	SALARIES & WAGES (PART TIME)	\$ 11,957	\$ 25,760	\$ 12,381	\$ 25,972	0.8%	\$ 212
10-70-130	EMPLOYEE BENEFITS	\$ 22,148	\$ 28,886	\$ 20,191	\$ 28,693	-0.7%	\$ (193)
10-70-140	OVERTIME	\$ 2,297	\$ 1,300	\$ 1,300	\$ 1,300	0.0%	\$ -
10-70-220	NOTICES, ORDINANCES & PUBLICATIONS	\$ 60	\$ -	\$ 372	\$ -	0.0%	\$ -

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Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
10-70-250	EQUIPMENT MAINTENANCE	\$ 4,117	\$ 4,000	\$ 1,822	\$ 4,000	0.0%	\$ -
10-70-260	FUEL	\$ 4,582	\$ 5,000	\$ 1,811	\$ 5,000	0.0%	\$ -
10-70-270	UTILITIES	\$ 7,743	\$ 9,000	\$ 5,804	\$ 8,000	-11.1%	\$ (1,000)
10-70-280	TELEPHONE	\$ 592	\$ 600	\$ 375	\$ 600	0.0%	\$ -
10-70-290	OTHER	\$ 60	\$ -	\$ -	\$ -	0.0%	\$ -
10-70-300	BUILDINGS & GROUNDS MAINTENANC	\$ 26,161	\$ 19,000	\$ 12,085	\$ 18,500	-2.6%	\$ (500)
10-70-305	ARBORIST/TREES/LANDSCAPING	\$ -	\$ 3,500	\$ 318	\$ 3,500	0.0%	\$ -
10-70-740	CAPITAL VEHICLE & EQUIPMENT	\$ 5,858	\$ 1,000		\$ 7,000	600.0%	\$ 6,000
TOTAL PARKS		\$ 149,090	\$ 150,565	\$ 104,812	\$ 158,550	5.3%	\$ 7,985
<u>CEMETERY</u>							
10-77-110	SALARIES AND WAGES	\$ 24,768	\$ 52,519	\$ 19,046	\$ 55,985	6.6%	\$ 3,467
10-77-120	SALARIES & WAGES (PART TIME)	\$ 5,612	\$ 21,450	\$ 6,980	\$ 21,450	0.0%	\$ 1
10-77-130	EMPLOYEE BENEFITS	\$ 10,166	\$ 28,307	\$ 8,982	\$ 28,109	-0.7%	\$ (198)
10-77-140	OVERTIME	\$ 1,144	\$ 700	\$ 387	\$ 700	0.0%	\$ -
10-77-230	EDUCATION, TRAVEL & TRAINING	\$ -	\$ -	\$ 175	\$ -	0.0%	\$ -
10-77-240	SUPPLIES-USE 10-77-300	\$ 558	\$ -	\$ -	\$ -	0.0%	\$ -
10-77-250	EQUIPMENT MAINTENANCE	\$ 1,775	\$ 1,500	\$ 1,576	\$ 1,500	0.0%	\$ -
10-77-260	FUEL	\$ 4,175	\$ 4,000	\$ 1,811	\$ 3,000	-25.0%	\$ (1,000)
10-77-270	UTILITIES	\$ 309	\$ 400	\$ 183	\$ 400	0.0%	\$ -
10-77-280	TELEPHONE	\$ 322	\$ 600	\$ 262	\$ 600	0.0%	\$ -
10-77-300	BUILDINGS & GROUND MAINTENANCE	\$ 3,776	\$ 1,500	\$ 479	\$ 1,500	0.0%	\$ -
10-77-735	CEMETERY LAND ACQUISITION SET ASIDE	\$ -	\$ 5,527	\$ -	\$ 10,000	80.9%	\$ 4,473
10-77-740	CAPITAL-VEHICLES & EQUIPMENT	\$ 5,858	\$ -	\$ 1,638	\$ 7,000	100.0%	\$ 7,000
TOTAL CEMETERY		\$ 58,462	\$ 116,502	\$ 41,519	\$ 130,244	11.8%	\$ 13,742
<u>PLANNING & ZONING</u>							
10-78-110	SALARIES AND WAGES	\$ 126,243	\$ 136,700	\$ 111,727	\$ 170,671	24.9%	\$ 33,970
10-78-120	SALARIES & WAGES (PART TIME)	\$ 1,730	\$ -	\$ -	\$ 26,418	100.0%	\$ 26,418

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Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
10-78-130	EMPLOYEE BENEFITS	\$ 59,076	\$ 71,722	\$ 54,771	\$ 84,817	18.3%	\$ 13,095
10-78-210	BOOKS, SUBSCRIPT, & MEMBERSHIP	\$ 4,576	\$ 4,800	\$ 3,331	\$ 5,100	6.3%	\$ 300
10-78-220	NOTICE, ORDINANCES & PUBLICATI	\$ 215	\$ 300	\$ 94	\$ 300	0.0%	\$ -
10-78-230	EDUCATION, TRAINING & TRAVEL	\$ 3,946	\$ 5,300	\$ 5,049	\$ 6,000	13.2%	\$ 700
10-78-240	SUPPLIES	\$ 1,104	\$ 1,200	\$ 541	\$ 1,200	0.0%	\$ -
10-78-250	EQUIPMENT MAINT	\$ 584	\$ 150	\$ 92	\$ 150	0.3%	\$ 0
10-78-260	FUEL	\$ 197	\$ 150	\$ 68	\$ 150	0.0%	\$ -
10-78-280	TELEPHONE	\$ 966	\$ 950	\$ 517	\$ 950	-0.1%	\$ (0)
10-78-310	PROFESSIONAL & TECHNICAL	\$ 10	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL PLANNING & ZONING		\$ 198,647	\$ 221,273	\$ 176,190	\$ 295,757	33.7%	\$ 74,483
<u>TRANSFERS</u>							
10-90-100	TRANS TO P.S. IMPACT	\$ 101,315	\$ -	\$ -	\$ -	0.0%	\$ -
10-90-200	TRANSFER TO RECREATION FUND	\$ 16,097	\$ 21,146	\$ 15,860	\$ 46,000	117.5%	\$ 24,854
10-90-205	TRANSFER TO ROYALTY FUND	\$ 7,400	\$ 7,400	\$ 5,550	\$ 8,300	12.2%	\$ 900
10-90-300	TRANS TO MUSEUM FUND	\$ 24,655	\$ 9,596	\$ 7,197	\$ 10,100	5.3%	\$ 504
10-90-400	TRANS TO LIBRARY FUND	\$ 74,292	\$ 78,138	\$ 58,604	\$ 80,000	2.4%	\$ 1,862
10-90-500	TRANSFER TO SENIORS FUND	\$ 23,565	\$ 23,565	\$ 17,674	\$ 24,000	1.8%	\$ 435
10-90-550	TRANSFER TO COMPUTER CAP FUND	\$ 64,000	\$ 61,500	\$ 46,125	\$ 79,350	29.0%	\$ 17,850
10-90-600	TRANSFER TO CAPITAL PROJECTS	\$ 115,287	\$ 66,308	\$ 49,731	\$ 69,808	5.3%	\$ 3,500
10-90-700	TRANS TO CAPITAL VEH & EQUIP	\$ 389,916	\$ 290,670	\$ 218,003	\$ 400,738	37.9%	\$ 110,068
10-90-850	CONTRIBUTION TO FUND BALANCE		\$ -	\$ -	\$ 34,373	100.0%	\$ 34,373
10-90-860	TRANSFER TO FIRE DEPARTMENT	\$ 174,653	\$ 196,858	\$ 147,643	\$ 270,000	37.2%	\$ 73,142
10-90-870	TRANSFER TO ROADS SSD	\$ 444,354	\$ 488,500	\$ 303,673	\$ 513,500	5.1%	\$ 25,000
10-90-851	TRANSFER TO STORM DRAINAGE FUND		\$ 40,000	\$ -	\$ -	-100.0%	\$ (40,000)
10-90-882	TRANSPORTATION IMPACT FEE FUND	\$ 109,000	\$ -	\$ -	\$ -	0.0%	\$ -
10-90-884	TRANSFER TO LBA	\$ 52,375	\$ 184,540	\$ 186,779	\$ 186,500	100.0%	\$ 1,960
TOTAL TRANSFERS		\$ 1,596,909	\$ 1,468,221	\$ 1,056,838	\$ 1,722,669	17.3%	\$ 254,447
			\$ -				

Santaquin City

2017-2018 Final Budget

Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
TOTAL FUND EXPENDITURES		\$ 5,459,558	\$ 5,447,697	\$ 4,054,053	\$ 6,059,107	11.2%	\$ 611,410
NET REVENUE OVER EXPENDITURES		\$ (132,514)	\$ 0	\$ 407,051	\$ 0	0%	\$ 0
CAPITAL PROJECTS - CAPITAL FUND							
REVENUES:							
<u>MISCELLANEOUS REVENUE</u>							
41-38-NEW	UDOT SAFEWALKING ROUTE GRANT		\$ 548,192	\$ -	\$ -	-100.0%	\$ (548,192)
41-38-225	MAIN STREET PROJECT	\$ 327,270	\$ -	\$ -	\$ -	0.0%	\$ -
41-38-NEW	MAG GRANT - SENIOR/LIBRARY DESIGN				\$ 20,000	100.0%	\$ 20,000
TOTAL MISCELLANEOUS REVENUE		\$ 327,270	\$ 548,192	\$ -	\$ 20,000	-96.4%	\$ (528,192)
<u>CONTRIBUTIONS AND TRANSFERS</u>							
41-39-100	TRANSFER FROM GENERAL FUND	\$ 115,287	\$ 66,308	\$ 49,731	\$ 69,808	5.3%	\$ 3,500
41-39-200	BEGINNING YEAR BALANCE		\$ -		\$ 25,000	#DIV/0!	\$ 25,000
41-39-300	BOND PROCEEDS	\$ 2,465,309	\$ -	\$ -	\$ -	0.0%	\$ -
41-39-320	TRANSFER FROM WATER FUND	\$ 5,711	\$ 13,400	\$ -	\$ 65,000	385.1%	\$ 51,600
41-39-NEW	TRANSFER FROM PI IMPACT FEE FUND				\$ 250,000	100.0%	\$ 250,000
41-39-NEW	TRANSFER FROM CULINARY IMPACT FEE FUND				\$ 250,000	100.0%	\$ 250,000
41-39-NEW	LOAN/LEASE/BOND PROCEEDS				\$ 500,000	100.0%	\$ 500,000
41-39-321	TRANSFER FROM PW HOLDING FUND	\$ 41,040	\$ 186,600	\$ 139,950	\$ -	-100.0%	\$ (186,600)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 2,627,347	\$ 266,308	\$ 189,681	\$ 1,159,808	335.5%	\$ 893,500
TOTAL FUND REVENUES		\$ 2,954,617	\$ 814,500	\$ 189,681	\$ 1,179,808	44.9%	\$ 365,308
EXPENDITURES:							

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Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
EXPENDITURES							
41-40-700	NEW PUBLIC WORKS BUILDING	\$ 2,454,788	\$ -	\$ 3,810	\$ -	0.0%	\$ -
41-40-740	MAIN STREET PROJECT	\$ 1,100	\$ -		\$ -	0.0%	\$ -
41-40-741	500 EAST MAIN STREET PROJECT	\$ 345,745	\$ -		\$ -	0.0%	\$ -
41-40-808	COURT & POLICE WINDOW UPGRADES	\$ 845	\$ -		\$ -	0.0%	\$ -
41-40-750	100S/400S WATER LINE REPLACEMENT	\$ -	\$ 80,000		\$ -	-100.0%	\$ (80,000)
41-40-701	RELOCATION OF PW BLDG	\$ -	\$ 26,500	\$ 16,838	\$ -	-100.0%	\$ (26,500)
41-40-NEW	2017 BOOSTER PUMP PROJECT				\$ 1,000,000	100.0%	\$ 1,000,000
41-40-751	300W SIDEWALKS	\$ -	\$ 588,000	\$ 3,590	\$ 39,808	-93.2%	\$ (548,192)
41-40-752	ELECTRICAL BYPASS/BACKUP	\$ -	\$ 120,000		\$ 45,000	-62.5%	\$ (75,000)
41-40-NEW	SENIOR CITIZENS/LIBRARY PROJECT				\$ 40,000	100.0%	\$ 40,000
41-40-NEW	350E WATER LINE REPLACEMENT				\$ 20,000	100.0%	\$ 20,000
41-40-NEW	CENNTENIAL PARK RESTROOMS UPGRADE				\$ 10,000	100.0%	\$ 10,000
41-40-NEW	CEMETERY ROAD PAVING				\$ 10,000	100.0%	\$ 10,000
41-40-NEW	SENIORS ROOF REPAIR/PATCHING WORK				\$ 10,000	100.0%	\$ 10,000
41-40-NEW	REWIRE MAIN STREET LIGHT				\$ 5,000	100.0%	\$ 5,000
41-40-810	2ND ACCESS TO SUMMIT RIDGE	\$ 46,751	\$ -		\$ -	0.0%	\$ -
TOTAL EXPENDITURES		\$ 2,849,228	\$ 814,500	\$ 24,237	\$ 1,179,808	44.9%	\$ 365,308
TOTAL FUND EXPENDITURES		\$ 2,849,228	\$ 814,500	\$ 24,237	\$ 1,179,808	44.9%	\$ 365,308
NET REVENUE OVER EXPENDITURES		\$ 105,389	\$ -	\$ 165,444	\$ -	0.0%	\$ -
CAPITAL VEHICLE AND EQUIPMENT - CAPTIAL FUND							
REVENUES:							

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Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
CONTRIBUTIONS AND TRANSFERS							
42-39-100	TRANS FROM GENERAL FUND	\$ 389,916	\$ 290,670	\$ 218,003	\$ 400,738	37.9%	\$ 110,068
42-39-101	TRANS FROM PW CAPITAL HOLDING FUND	\$ 6,800	\$ 35,308	\$ 26,481	\$ 31,008	-12.2%	\$ (4,300)
42-39-200	CONTRIBUTION FROM SURPLUS		\$ -		\$ 178,749	100.0%	\$ 178,749
42-39-306	LEASE PROCEEDS-CAPITAL LEASES	\$ 197,049	\$ 806,500	\$ 482,477		-100.0%	\$ (806,500)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 593,765	\$ 1,132,478	\$ 726,960	\$ 610,495	-46.1%	\$ (521,983)
TOTAL FUND REVENUE		\$ 593,765	\$ 1,132,478	\$ 726,960	\$ 610,495	-46.1%	\$ (521,983)
EXPENDITURES:							
EXPENDITURES							
42-40-771	LEASE EXPENDITURES	\$ 197,155	\$ 806,500	\$ 475,009	\$ -	-100.0%	\$ (806,500)
42-40-772	2010 DUMP TRUCK LEASE PMT	\$ 33,894	\$ -		Paid in Full		
42-40-810	2006 FIRE TRUCK LEASE (LADDER) PMT	\$ 23,858	\$ -		Paid in Full		
42-40-910	2006 AMBULANCE LEASE PMT	\$ 6,100	\$ -		Paid in Full		
42-41-010	2012 (3) PIECE EQUIPMENT LEASE PMT	\$ 46,640	\$ -		Paid in Full		
42-41-020	2012 EMS DEFIBRILLATOR LEASE PMT	\$ 66,855	\$ -	\$ (2,786)	Paid in Full		
42-41-030	2013 (4) PIECE EQUIPMENT LEASE PMT	\$ 30,387	\$ 32,295	\$ 31,010	\$ 32,295	0.0%	\$ -
42-41-040	2014 (2) PIECE EQUIPMENT LEASE PMT	\$ 12,042	\$ 12,859	\$ 6,113	\$ 12,859	0.0%	\$ -
42-41-045	2014 (7) PIECE EQUIPMENT LEASE PMT	\$ 67,977	\$ 71,000	\$ 34,555	\$ 8,020	-88.7%	\$ (62,980)
42-41-050	2015 PIERCE SABER PUMPER FIRE TRUCK	\$ 38,893	\$ 54,500	\$ -	\$ 54,500	0.0%	\$ -
42-41-051	2015 (5) PIECE EQUIPMENT LEASE PMT	\$ 29,594	\$ 63,916	\$ 29,949	\$ 63,916	0.0%	\$ (0)
42-41-053	2016 WATER TRUCK (2008)	\$ 9,807	\$ -	\$ -	Paid in Full		
42-41-054	2016 BACKHOE LEASE		\$ 4,300	\$ -	Not Renewed	#VALUE!	#VALUE!
42-41-056	2016 (4) PIECE EQUIPMENT LEASE PMT		\$ 87,108	\$ 84,921	\$ 90,156	3.5%	\$ 3,048
42-41-057	2006 VACTOR VACTRUCK						
41-41-NEW	2017 VEHICLE PURCHASES				\$ 170,000	100.0%	\$ 170,000
44-41-NEW	REPAYMENT OF VACTRUCK LOAN				\$ 178,749	100.0%	\$ 178,749

Santaquin City

2017-2018 Final Budget

Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
42-48-200	DEBT SERVICE-INTEREST	\$ 25,636	\$ -	\$ 9,789		0.0%	\$ -
TOTAL FUND EXPENDITURES		\$ 588,838	\$ 1,132,478	\$ 668,561	\$ 610,495	-46.1%	\$ (521,983)
TOTAL FUND EXPENDITURES		\$ 588,838	\$ 1,132,478	\$ 668,561	\$ 610,495	-46.1%	\$ (521,983)
NET REVENUE OVER EXPENDITURES		\$ 4,927	\$ -	\$ 58,399	\$ 0	0.0%	\$ 0
COMPUTER TECHNOLOGY - CAPITAL FUND							
REVENUES:							
CONTRIBUTIONS AND TRANSFERS							
43-39-100	TRANS FROM GENERAL FUND	\$ 64,000	\$ 61,500	\$ 46,125	\$ 79,350	29.0%	\$ 17,850
43-39-110	TRANS FROM WATER FUND	\$ 36,000	\$ 36,000	\$ 27,000	\$ 44,000	22.2%	\$ 8,000
43-39-120	TRANS FROM SEWER FUND	\$ 36,000	\$ 36,000	\$ 27,000	\$ 44,000	22.2%	\$ 8,000
43-39-130	TRANS FROM PI FUND	\$ 36,000	\$ 36,000	\$ 27,000	\$ 44,000	22.2%	\$ 8,000
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 172,000	\$ 169,500	\$ 127,125	\$ 211,350	24.7%	\$ 41,850
TOTAL FUND REVENUE		\$ 172,000	\$ 169,500	\$ 127,125	\$ 211,350	24.7%	\$ 41,850
EXPENDITURES:							
EXPENDITURES							
43-40-100	COMPUTER SUPPORT CONTRACT - RMT	\$ 33,505	\$ 28,000	\$ 23,526	\$ 28,000	0.0%	\$ -
43-40-110	WEBSITE CONTRACT - RMT	\$ 3,825	\$ -	\$ 8,078	\$ -	0.0%	\$ -
43-40-112	WEB CONTRACT - CIVICLIVE	\$ 11,825	\$ 16,000	\$ 11,825	\$ 16,000	0.0%	\$ -
43-40-113	WEBSITE CONTRACT - PEN & WEB	\$ 8,246	\$ 10,000	\$ 6,848	\$ 10,000	0.0%	\$ -
43-40-200	DESKTOP ROTATION EXPENSE	\$ 19,655	\$ 20,000	\$ 19,069	\$ 20,000	0.0%	\$ -

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Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
43-40-210	LAPTOP ROTATION EXPENSE	\$ 16,045	\$ 16,000	\$ 16,000	\$ 16,000	0.0%	\$ -
43-40-220	SERVERS ROTATION EXPENSE	\$ 2,500	\$ 5,500	\$ 5,500	\$ 15,000	172.7%	\$ 9,500
43-40-230	MISC EQUIPMENT EXPENSE	\$ 22,211	\$ 12,500	\$ 4,498	\$ 12,500	0.0%	\$ -
43-40-300	COPIER CONTRACTS	\$ 13,958	\$ 12,900	\$ 8,273	\$ 12,900	0.0%	\$ -
43-40-400	PELORUS CONTRACT	\$ 11,100	\$ 10,000	\$ 7,500	\$ 10,000	0.0%	\$ -
43-40-500	SOFTWARE	\$ 5,836	\$ 8,550	\$ 11,389	\$ 15,000	75.4%	\$ 6,450
43-40-NEW	NEW EMPLOYEE TECHNOLOGY SETUP				\$ 10,000	100.0%	\$ 10,000
43-40-501	AUTOCAD LICENSES		\$ 3,200		\$ -	-100.0%	\$ (3,200)
43-40-505	BUILDING INSPECTION TRACKING SOFTWARE	\$ 15,250	\$ 9,000	\$ 9,000	\$ 9,000	0.0%	\$ -
43-40-502	ADOBE PRO LICENSES		\$ 900		\$ -	-100.0%	\$ (900)
43-40-510	FLEET TRACKING SOFTWARE	\$ 1,413	\$ 1,450		\$ 1,450	0.0%	\$ -
43-40-NEW	PATROL CAR CAMERA SYSTEM CLOUD BASED		\$ -		\$ 20,000	100.0%	\$ 20,000
43-40-600	SPELLMAN - POLICE CONTRACT	\$ 15,462	\$ 15,500		\$ 15,500	0.0%	\$ -
43-40-611	PARLANT TECHNOLOGIES CONTRACT	\$ 7,658	\$ -		\$ -	0.0%	\$ -
43-40-612	EVERBRIDGE CONTRACT	\$ 2,167	\$ 3,000		\$ 3,000	0.0%	\$ -
TOTAL FUND EXPENDITURES		\$ 190,655	\$ 169,500	\$ 131,505	\$ 211,350	24.7%	\$ 41,850
TOTAL FUND EXPENDITURES		\$ 190,655	\$ 169,500	\$ 131,505	\$ 211,350	24.7%	\$ 41,850
NET REVENUE OVER EXPENDITURES		\$ (18,655)	\$ -	\$ (4,380)	\$ -	0.0%	\$ -
PUBLIC WORKS CAPITAL REPAIR AND REPLACEMENT - HOLDING FUND							
REVENUES:							
ENTERPRISE REVENUE							
44-38-400	SALE OF ASSETS	\$ -	\$ -				
44-39-110	TRANSFERS FROM WATER FUND	\$ 10,851	\$ 66,600	\$ 50,501	\$ 71,700	7.7%	\$ 5,100

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Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
44-39-120	TRANSFERS FROM SEWER FUND	\$ 10,851	\$ 66,600	\$ 50,501	\$ 71,700	7.7%	\$ 5,100
44-39-130	TRANSFERS FROM PI FUND	\$ 10,851	\$ 66,600	\$ 50,501	\$ 71,700	7.7%	\$ 5,100
44-39-140	TRANSFERS FROM STORM DRAIN FUND	\$ 10,851	\$ 33,300	\$ 25,251	\$ -	-100.0%	\$ (33,300)
TOTAL ENTERPRISE REVENUE		\$ 43,402	\$ 233,100	\$ 176,755	\$ 215,100	-7.7%	\$ (18,000)
TOTAL FUND REVENUE		\$ 43,402	\$ 233,100	\$ 176,755	\$ 215,100	-7.7%	\$ (18,000)
EXPENDITURES:							
<u>EXPENDITURES</u>							
44-40-750	TRANSFER TO CAPITAL PROJECTS		\$ 186,600	\$ 139,950		-100.0%	\$ (186,600)
44-40-740	TRANSFER TO CAPITAL VEHICLES & EQUIPMEN	\$ 6,800	\$ 35,308	\$ 26,481	\$ 31,008	-12.2%	\$ (4,300)
44-40-920	CONTRIBUTION TO FUND BALANCE		\$ 11,192		\$ 184,092	1544.9%	\$ 172,900
TOTAL EXPENDITURES		\$ 6,800	\$ 46,500	\$ 166,431	\$ 215,100	362.6%	\$ 168,600
TOTAL FUND EXPENDITURES		\$ 6,800	\$ 46,500	\$ 166,431	\$ 215,100	362.6%	\$ 168,600
NET REVENUE OVER EXPENDITURES		\$ 36,602	\$ 186,600	\$ 10,324	\$ -	-100.0%	\$ (186,600)
STORM DRAINAGE - ENTERPRISE FUND							
REVENUES:							
<u>CONTRIBUTIONS AND TRANSFERS</u>							
50-37-100	STORM DRAINAGE FEE REVENUE	\$ 10,103	\$ 33,300	\$ 25,251	\$ 35,941	7.9%	\$ 2,641
50-37-200	CDBG GRANT FUNDING	\$ -	\$ 40,000	\$ 13,481	\$ 35,941	-10.1%	\$ (4,059)
50-39-100	TRANSFER FROM GENERAL FUND	\$ -	\$ 40,000	\$ -		-100.0%	\$ (40,000)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 10,103	\$ 113,300	\$ 38,732	\$ 71,882	-36.6%	\$ (41,418)

Santaquin City

2017-2018 Final Budget

Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
TOTAL FUND REVENUE		\$ 10,103	\$ 113,300	\$ 38,732	\$ 71,882	-36.6%	\$ (41,418)
EXPENDITURES:							
EXPENDITURES							
50-40-300	STORM DRAINAGE EXPENSES		\$ -	\$ 250	\$ -		
50-40-760	STORM DRAINAGE MASTER PLAN		\$ 80,000	\$ 27,203	\$ 71,882	-10.1%	\$ (8,118)
50-40-901	TRANSFER TO PW CAPITAL HOLDING FUND	\$ 10,851	\$ 33,300	\$ 25,251		-100.0%	\$ (33,300)
TOTAL FUND EXPENDITURES		\$ 10,851	\$ 113,300	\$ 52,704	\$ 71,882	-36.6%	\$ (41,418)
TOTAL FUND EXPENDITURES		\$ 10,851	\$ 113,300	\$ 52,704	\$ 71,882	-36.6%	\$ (41,418)
NET REVENUE OVER EXPENDITURES		\$ (748)	\$ -	\$ (13,971)	\$ -	0.0%	\$ -
WATER - ENTERPRISE FUND							
REVENUES:							
ENTERPRISE REVENUE							
51-37-100	WATER SALES	\$ 857,428	\$ 897,700	\$ 679,377	\$ 927,500	3.3%	\$ 29,800
51-37-110	CONTRACTED WATER SALES			\$ 600		0.0%	\$ -
51-37-175	WATER METERS	\$ 52,870	\$ 45,000	\$ 44,830	\$ 55,000	22.2%	\$ 10,000
51-37-200	WATER CONNECTION FEES	\$ 29,800	\$ 27,500	\$ 25,600	\$ 35,000	27.3%	\$ 7,500
51-37-212	CHLORINE SALES	\$ 4,147	\$ 3,500	\$ 2,544	\$ 3,500	0.0%	\$ -
51-37-300	PENALTIES & FORFEITURES	\$ 147,900	\$ 160,000	\$ 84,031	\$ 135,000	-15.6%	\$ (25,000)
TOTAL ENTERPRISE REVENUE		\$ 1,092,145	\$ 1,133,700	\$ 836,982	\$ 1,156,000	2.0%	\$ 22,300

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Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
MISCELLANEOUS REVENUE							
51-38-100	INTEREST EARNINGS	\$ 1,954	\$ 1,500	\$ 1,804	\$ 2,500	66.7%	\$ 1,000
51-38-150	INTEREST/PTIF IN LIEU OF WATER	\$ 4,759	\$ 4,500	\$ 5,377	\$ 7,250	61.1%	\$ 2,750
51-38-200	CONSTRUCTION WATER	\$ 7,200	\$ 6,000	\$ 6,050	\$ 8,000	33.3%	\$ 2,000
51-38-900	MISCELLANEOUS	\$ 14,346	\$ 14,500	\$ 20,428	\$ 27,500	89.7%	\$ 13,000
51-38-901	MONEY IN LIEU OF WATER	\$ 25,100	\$ -			0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$ 53,359	\$ 26,500	\$ 33,659	\$ 45,250	70.8%	\$ 18,750
TOTAL FUND REVENUE		\$ 1,145,504	\$ 1,160,200	\$ 870,641	\$ 1,201,250	3.5%	\$ 41,050
EXPENDITURES:							
EXPENDITURES							
51-40-110	SALARIES AND WAGES	\$ 129,229	\$ 167,690	\$ 105,746	\$ 176,257	5.1%	\$ 8,567
51-40-120	SALARIES AND WAGES - PART TIME	\$ 40,635	\$ 46,586	\$ 33,342	\$ 43,030	-7.6%	\$ (3,556)
51-40-130	EMPLOYEE BENEFITS	\$ 55,308	\$ 97,323	\$ 53,033	\$ 101,144	3.9%	\$ 3,821
51-40-140	OVERTIME	\$ 2,984	\$ 2,000	\$ 1,842	\$ 2,000	0.0%	\$ -
51-40-210	BOOKS, SUBSCRIPTIONS & MEMBERS	\$ 2,676	\$ 3,500	\$ 1,220	\$ 3,500	0.0%	\$ -
51-40-230	EDUCATION, TRAINING & TRAVEL	\$ 4,031	\$ 3,500	\$ 8,583	\$ 4,000	14.3%	\$ 500
51-40-240	SUPPLIES	\$ 115,902	\$ 75,000	\$ 73,861	\$ 77,500	3.3%	\$ 2,500
51-40-250	EQUIPMENT MAINTENANCE	\$ 8,181	\$ 6,000	\$ 5,640	\$ 7,000	16.7%	\$ 1,000
51-40-252	WATER SHARE PURCHASE	\$ -	\$ -	\$ 1,300		0.0%	\$ -
51-40-253	TRANSFER TO WATER SSD - ASSESSMENTS	\$ 45,285	\$ 45,000	\$ 55,837	\$ 50,000	11.1%	\$ 5,000
51-40-311	MT. NEBO WATER PARTICIPATION (1/2)		\$ 3,500		\$ 7,150	104.3%	\$ 3,650
51-40-260	FUEL	\$ 3,199	\$ 3,000	\$ 2,474	\$ 3,500	16.7%	\$ 500
51-40-273	UTILITIES	\$ 68,130	\$ 77,500	\$ 51,277	\$ 72,500	-6.5%	\$ (5,000)
51-40-280	TELEPHONE	\$ 2,415	\$ 2,500	\$ 2,005	\$ 3,000	20.0%	\$ 500
51-40-310	PROFESSIONAL & TECHNICAL SVCS	\$ 12,381	\$ 10,000	\$ 2,292	\$ 6,000	-40.0%	\$ (4,000)
51-40-650	DEPRECIATION	\$ 107,178	\$ -	\$ -		0.0%	\$ -

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Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
51-40-750	CAPITAL PROJECTS	\$ 11,359	\$ -	\$ 9,760		0.0%	\$ -
51-40-900	TRANSFER TO GENERAL FUNDS	\$ 506,718	\$ 501,101	\$ 375,826	\$ 462,500	-7.7%	\$ (38,601)
51-40-901	TRANSFER TO PW CAPITAL HOLDING FUND	\$ 10,851	\$ 66,600	\$ 50,501	\$ 71,700	7.7%	\$ 5,100
51-40-910	TRANSFER TO COMPUTER CAP FUND	\$ 36,000	\$ 36,000	\$ 27,000	\$ 44,000	22.2%	\$ 8,000
51-40-915	TRANSFER TO CAPITAL PROJECTS FUND	\$ -	\$ 13,400		\$ 65,000	385.1%	\$ 51,600
51-40-NEW	CONTRIBUTION TO FUND BALANCE		\$ -		\$ 1,469	0.0%	\$ 1,469
TOTAL EXPENDITURES		\$ 1,162,462	\$ 1,160,200	\$ 861,542	\$ 1,201,250	3.5%	\$ 41,050
TOTAL FUND EXPENDITURES		\$ 1,162,462	\$ 1,160,200	\$ 861,542	\$ 1,201,250	3.5%	\$ 41,050
NET REVENUE OVER EXPENDITURES		\$ (16,958)	\$ -	\$ 9,100	\$ 0	0.0%	\$ 0
SEWER FUND - ENTERPRISE FUND							
REVENUES:							
ENTERPRISE REVENUE							
52-37-100	USER FEE	\$ 1,434,882	\$ 1,487,700	\$ 1,146,334	\$ 1,565,000	5.2%	\$ 77,300
52-37-225	LAGOON FARM REVENUE	\$ 1,701	\$ -	\$ 601	\$ -	0.0%	\$ -
TOTAL ENTERPRISE REVENUE		\$ 1,436,583	\$ 1,487,700	\$ 1,146,934	\$ 1,565,000	5.2%	\$ 77,300
MISCELLANEOUS REVENUE							
52-38-100	INTEREST EARNINGS	\$ 5,425	\$ 5,500	\$ 9,385	\$ 12,500	127.3%	\$ 7,000
52-38-900	MISCELLANEOUS	\$ 957	\$ 1,500		\$ 1,500	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$ 6,382	\$ 7,000	\$ 9,385	\$ 14,000	100.0%	\$ 7,000
CONTRIBUTIONS AND TRANSFERS							
52-38-910	TRANSFER FROM SEWER IMPACT FEE FUND	\$ 200,000	\$ 158,750	\$ 119,063	\$ 158,750	0.0%	\$ -

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Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
52-39-110	CONTRIBUTIONS FROM SURPLUS	\$ -	\$ -			0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 200,000	\$ 158,750	\$ 119,063	\$ 158,750	0.0%	\$ -
TOTAL FUND REVENUE		\$ 1,642,965	\$ 1,653,450	\$ 1,275,382	\$ 1,737,750	5.1%	\$ 84,300
EXPENDITURES:							
EXPENDITURES							
52-40-110	SALARIES AND WAGES	\$ 189,153	\$ 153,170	\$ 145,546	\$ 160,684	4.9%	\$ 7,514
52-40-120	SALARIES AND WAGES - PART TIME	\$ 36,993	\$ 43,422	\$ 27,212	\$ 40,622	-6.4%	\$ (2,800)
52-40-130	EMPLOYEE BENEFITS	\$ 83,796	\$ 89,101	\$ 75,994	\$ 92,535	3.9%	\$ 3,434
52-40-140	OVERTIME	\$ 5,539	\$ 2,000	\$ 3,471	\$ 2,000	0.0%	\$ -
52-40-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$ -	\$ -	\$ 200		0.0%	\$ -
52-40-230	EDUCATION, TRAINING & TRAVEL	\$ 3,303	\$ 3,000	\$ 1,100	\$ 3,000	0.0%	\$ -
52-40-240	SUPPLIES	\$ 72,544	\$ 50,000	\$ 50,897	\$ 50,000	0.0%	\$ -
52-40-250	EQUIPMENT MAINTENANCE	\$ 11,347	\$ 5,000	\$ 22,872	\$ 5,000	0.0%	\$ -
52-40-260	FUEL	\$ 2,753	\$ 4,000	\$ 2,667	\$ 4,000	0.0%	\$ -
52-40-270	UTILITIES	\$ 51,210	\$ 31,750	\$ 5,240	\$ 31,750	0.0%	\$ -
52-40-280	TELEPHONE	\$ 3,237	\$ 3,500	\$ 3,157	\$ 3,500	0.0%	\$ -
52-40-300	BUILDING & GROUND MAINTENANCE	\$ 230	\$ -	\$ -		0.0%	\$ -
52-40-310	PROFESSIONAL & TECHNICAL SVCS	\$ 6,166	\$ 7,000	\$ 4,663	\$ 7,000	0.0%	\$ -
52-40-325	SEWER LINE CLEANOUT (1/3 of City)	\$ 28,573	\$ 28,500	\$ 37,568	\$ 28,500	0.0%	\$ -
52-40-335	LAGOON FARM EXPENSE	\$ -	\$ -	\$ 12,565	\$ -	0.0%	\$ -
52-40-500	WRF - UTILITIES	\$ 75,997	\$ 92,000	\$ 67,745	\$ 92,000	0.0%	\$ -
52-40-510	WRF - CHEMICAL SUPPLIES	\$ 38,882	\$ 37,000	\$ 27,885	\$ 37,000	0.0%	\$ -
52-40-520	WRF - SUPPLIES	\$ 14,076	\$ 16,500	\$ 11,744	\$ 20,000	21.2%	\$ 3,500
52-40-530	WRF - SOLID WASTE DISPOSAL	\$ 41,814	\$ 42,000	\$ 32,455	\$ 45,000	7.1%	\$ 3,000
52-40-540	WRF - PERMITS	\$ -	\$ -	\$ 3,500		0.0%	\$ -
52-40-550	WRF - EQUIPMENT MAINTENANCE	\$ -	\$ 5,000		\$ 5,000	0.0%	\$ -

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Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
52-40-650	DEPRECIATION	\$ 276,299	\$ -			0.0%	\$ -
52-40-740	CAPITAL-VEHICLES & EQUIPMENT	\$ -	\$ 28,000	\$ 31,297	\$ 5,000	-82.1%	\$ (23,000)
52-40-810	RESERVE FUND DEPOSITS	\$ -	\$ 100,016	\$ -	\$ 100,016	0.0%	\$ -
52-40-810	DEBT SERVICE - PRINCIPAL	\$ -	\$ 660,139	\$ -	\$ 660,899	0.1%	\$ 760
52-40-820	DEBT SERVICE - INTEREST	\$ 154,364	\$ -	\$ 6,728		0.0%	\$ -
52-40-905	TRANSFER TO COMPUTER CAPITAL	\$ 36,000	\$ 36,000	\$ 27,000	\$ 44,000	22.2%	\$ 8,000
52-40-900	TRANSFER TO GENERAL FUND	\$ 216,970	\$ 149,752	\$ 112,314	\$ 160,000	6.8%	\$ 10,248
52-40-901	TRANSFER TO PW CAPITAL HOLDING FUND	\$ 10,851	\$ 66,600	\$ 50,501	\$ 71,700	7.7%	\$ 5,100
52-39-110	CONTRIBUTION TO FUND BALANCE		\$ -		\$ 68,544	100.0%	\$ 68,544
TOTAL EXPENDITURES		\$ 1,360,096	\$ 1,653,450	\$ 764,322	\$ 1,737,750	5.1%	\$ 84,300
TOTAL FUND EXPENDITURES		\$ 1,360,096	\$ 1,653,450	\$ 764,322	\$ 1,737,750	5.1%	\$ 84,300
NET REVENUE OVER EXPENDITURES		\$ 282,869	\$ -	\$ 511,060	\$ 0	0.0%	\$ 0
PRESSURIZED IRRIGATION - ENTERPRISE FUND							
REVENUES:							
ENTERPRISE REVENUE							
54-37-100	PI WATER SALES	\$ 710,787	\$ 755,700	\$ 593,236	\$ 809,750	7.2%	\$ 54,050
54-37-121	PI METER	\$ 56,100	\$ 45,500	\$ 47,020	\$ 64,000	40.7%	\$ 18,500
54-37-200	PI CONNECTION FEES	\$ 34,700	\$ 28,000	\$ 30,300	\$ 42,000	50.0%	\$ 14,000
54-37-215	REIMBURSEMENT FOR CENTER STREET	\$ 16,497	\$ -			0.0%	\$ -
TOTAL ENTERPRISE REVENUE		\$ 818,085	\$ 829,200	\$ 670,556	\$ 915,750	10.4%	\$ 86,550
TOTAL FUND REVENUE		\$ 818,085	\$ 829,200	\$ 670,556	\$ 915,750	10.4%	\$ 86,550

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Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
EXPENDITURES:							
EXPENDITURES							
54-40-110	SALARIES AND WAGES	\$ 136,349	\$ 101,523	\$ 83,978	\$ 106,644	5.0%	\$ 5,121
54-40-120	SALARIES AND WAGES - PART TIME	\$ 27,786	\$ 34,364	\$ 22,285	\$ 29,944	-12.9%	\$ (4,420)
54-40-130	EMPLOYEE BENEFITS	\$ 51,158	\$ 58,245	\$ 42,357	\$ 59,865	2.8%	\$ 1,620
54-40-110	OVERTIME		\$ 2,000		\$ 2,000	0.0%	\$ -
54-40-240	SUPPLIES	\$ 93,467	\$ 55,000	\$ 41,857	\$ 60,000	9.1%	\$ 5,000
54-40-273	UTILITIES	\$ 81,832	\$ 85,000	\$ 69,343	\$ 85,000	0.0%	\$ -
54-40-320	SUMMIT CREEK MOU AGREEMENT	\$ 3,340	\$ 3,340		\$ 5,060	51.5%	\$ 1,720
54-40-311	MT. NEBO WATER PARTICIPATION (1/2)		\$ 3,500		\$ 7,150	104.3%	\$ 3,650
54-40-900	TRANSFER TO GENERAL FUNDS	\$ 254,040	\$ 189,863	\$ 142,397	\$ 220,000	15.9%	\$ 30,137
54-40-901	TRANSFER TO PW CAPITAL HOLDING FUND	\$ 10,851	\$ 66,600	\$ 50,501	\$ 71,700	7.7%	\$ 5,100
54-40-905	TRANSFER TO COMPUTER CAP FUND	\$ 36,000	\$ 36,000	\$ 27,000	\$ 44,000	22.2%	\$ 8,000
54-40-920	TRANS TO PI WATER IMPACT FEE FUND	\$ 133,009	\$ 193,765	\$ 145,324	\$ 220,000	13.5%	\$ 26,235
54-40-NEW	CONTRIBUTION TO FUND BALANCE		\$ -		\$ 4,387	100.0%	\$ 4,387
TOTAL EXPENDITURES		\$ 827,832	\$ 829,200	\$ 625,043	\$ 915,750	10.4%	\$ 86,550
TOTAL FUND EXPENDITURES		\$ 827,832	\$ 829,200	\$ 625,043	\$ 915,750	10.4%	\$ 86,550
NET REVENUE OVER EXPENDITURES		\$ (9,747)	\$ -	\$ 45,513	\$ 0	0.0%	\$ 0
CULINARY WATER - IMPACT FEE FUND							
REVENUES:							
MISCELLANEOUS REVENUE							
55-38-800	IMPACT FEES	\$ 105,710	\$ 149,100	\$ 91,648	\$ 124,640	-16.4%	\$ (24,460)

Santaquin City

2017-2018 Final Budget

Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
TOTAL MISCELLANEOUS REVENUE		\$ 105,710	\$ 149,100	\$ 91,648	\$ 124,640	-16.4%	\$ (24,460)
CONTRIBUTIONS AND TRANSFERS							
55-39-110	CONTRIBUTIONS FROM SURPLUS		\$ -		\$ 200,000	100.0%	\$ 200,000
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ -	\$ -		\$ 200,000	100.0%	\$ 200,000
TOTAL FUND REVENUE		\$ 105,710	\$ 149,100	\$ 91,648	\$ 324,640	117.7%	\$ 175,540
EXPENDITURES:							
EXPENDITURES							
55-40-720	IMPACT FEE	\$ 83,367	\$ 103,180	\$ 13,680		-100.0%	\$ (103,180)
55-40-730	CAPITAL FACILITY PLAN UPDATES		\$ -		\$ 9,040	100.0%	\$ 9,040
55-40-800	SUMMIT RIDGE REIMBURSEMENT	\$ 42,640	\$ 45,920	\$ 82,416	\$ 65,600	42.9%	\$ 19,680
55-40-820	DEBT SERVICE TRUSTEE FEES	\$ 2,000	\$ -	\$ 2,250		0.0%	\$ -
55-40-915	TRANSFER TO CAPITAL PROJECT FUND				\$ 250,000	100.0%	\$ 250,000
55-40-850	DEPRECIATION	\$ 478,407	\$ -			0.0%	\$ -
TOTAL EXPENDITURES		\$ 606,414	\$ 149,100	\$ 98,346	\$ 324,640	117.7%	\$ 175,540
TOTAL FUND EXPENDITURES		\$ 606,414	\$ 149,100	\$ 98,346	\$ 324,640	117.7%	\$ 175,540
NET REVENUE OVER EXPENDITURES		\$ (500,704)	\$ -	\$ (6,698)	\$ -	0.0%	\$ -
SEWER - IMPACT FEE FUND							
REVENUES:							
MISCELLANEOUS REVENUE							

Santaquin City

2017-2018 Final Budget

Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
56-38-100	INTEREST EARNINGS	\$ 3,282	\$ 3,000	\$ 4,404	\$ 6,500	116.7%	\$ 3,500
56-38-800	IMPACT FEES	\$ 578,123	\$ 679,350	\$ 550,840	\$ 794,880	17.0%	\$ 115,530
TOTAL MISCELLANEOUS REVENUE		\$ 581,405	\$ 682,350	\$ 555,244	\$ 801,380	17.4%	\$ 119,030
TOTAL FUND REVENUE		\$ 581,405	\$ 682,350	\$ 555,244	\$ 801,380	17.4%	\$ 119,030
EXPENDITURES:							
<u>EXPENDITURES</u>							
56-40-720	IMPACT FEE	\$ -	\$ -	\$ 13,680		0.0%	\$ -
56-40-735	CAPITAL FACILITY PLAN UPDATE	\$ 15,301	\$ 15,006	\$ 37,716		-100.0%	\$ (15,006)
56-40-800	SUMMIT RIDGE REIMBURSEMENT	\$ 78,000	\$ 84,000	\$ 75,344	\$ 120,000	42.9%	\$ 36,000
56-40-850	DEPRECIATION	\$ 889,212	\$ -			0.0%	\$ -
56-40-860	DEBT SERVICE INTEREST	\$ 6,943	\$ -	\$ 121,910		0.0%	\$ -
56-40-870	SET ASIDE FOR FUTURE MEMBRANES	\$ -	\$ 424,594	\$ -	\$ 497,630	17.2%	\$ 73,036
56-40-NEW	SEWER LIFT STATION BYPASS				\$ 25,000	100.0%	\$ 25,000
56-40-900	TRANSFER TO OTHER FUNDS	\$ 200,000	\$ 158,750	\$ 119,063	\$ 158,750	0.0%	\$ -
TOTAL EXPENDITURES		\$ 1,189,457	\$ 682,350	\$ 367,712	\$ 801,380	17.4%	\$ 119,030
TOTAL FUND EXPENDITURES		\$ 1,189,457	\$ 682,350	\$ 367,712	\$ 801,380	17.4%	\$ 119,030
NET REVENUE OVER EXPENDITURES		\$ (608,052)	\$ -	\$ 187,532	\$ -	0.0%	\$ -
PARK - IMPACT FEE FUND							
REVENUES:							
<u>MISCELLANEOUS REVENUE</u>							

Santaquin City

2017-2018 Final Budget

Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
57-38-150	CONTRIBUTIONS FROM BEGINNING BAL		\$ -		\$ 300,000	100.0%	\$ 300,000
57-38-300	UT CO PARK/REC GRANT	\$ 5,403	\$ 5,500	\$ 5,458	\$ 5,500	0.0%	\$ -
57-38-800	IMPACT FEES	\$ 369,000	\$ 420,000	\$ 335,000	\$ 687,060	63.6%	\$ 267,060
TOTAL MISCELLANEOUS REVENUE		\$ 374,403	\$ 425,500	\$ 340,458	\$ 992,560	133.3%	\$ 567,060
TOTAL FUND REVENUE		\$ 374,403	\$ 425,500	\$ 340,458	\$ 992,560	133.3%	\$ 567,060
EXPENDITURES:							
EXPENDITURES							
57-40-300	UT CO PARK/REC GRANT	\$ 10,886	\$ 5,500	\$ -	\$ 5,500	0.0%	\$ -
57-40-410	ORCHARD COVE PARK (NORTH)	\$ -	\$ -	\$ 3,767	\$ -	0.0%	\$ -
57-40-510	SOCCER PARK			\$ 117,300	\$ 400,000	100.0%	\$ 400,000
57-40-NEW	RODEO GROUND LIGHTS				\$ 100,000	100.0%	\$ 100,000
57-40-451	RECREATION CENTER/PW BLDG REMODEL				\$ 350,000	100.0%	\$ 350,000
57-40-720	IMPACT FEE	\$ 74,476	\$ 420,000	\$ 244,241	\$ 137,060	-67.4%	\$ (282,940)
57-40-730	CAPITAL FACILTY PLAN UPDATE	\$ 30,163	\$ -		\$ -	0.0%	\$ -
57-40-740	AHLIN POND PARK IMPROVEMENT	\$ -	\$ -	\$ 882	\$ -	0.0%	\$ -
TOTAL EXPENDITURES		\$ 115,525	\$ 425,500	\$ 366,189	\$ 992,560	133.3%	\$ 567,060
TOTAL FUND EXPENDITURES		\$ 115,525	\$ 425,500	\$ 366,189	\$ 992,560	133.3%	\$ 567,060
NET REVENUE OVER EXPENDITURES		\$ 258,878	\$ -	\$ (25,731)	\$ -	0.0%	\$ -
PUBLIC SAFETY - IMPACT FEE FUND							
REVENUES:							

Santaquin City

2017-2018 Final Budget

Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
MISCELLANEOUS REVENUE							
58-38-200	TRANS FROM G.F.	\$ 101,315	\$ -		\$ -	0.0%	\$ -
58-38-800	IMPACT FEES	\$ 64,299	\$ 60,910	\$ 68,746	\$ 78,726	29.2%	\$ 17,816
TOTAL MISCELLANEOUS REVENUE		\$ 165,614	\$ 60,910	\$ 68,746	\$ 78,726	29.2%	\$ 17,816
TOTAL FUND REVENUE		\$ 165,614	\$ 60,910	\$ 68,746	\$ 78,726	29.2%	\$ 17,816
EXPENDITURES:							
EXPENDITURES							
58-40-100	PUBLIC SAFETY PAYMENT	\$ 156,000	\$ -		Paid in Full		
58-40-150	DEBT SERVICE INTEREST	\$ 3,315	\$ -		Paid in Full		
58-40-730	CAPITAL FACILITY PLAN UPDATE		\$ 5,000		\$ 5,000	0.0%	\$ -
58-40-900	TRANSFER TO GENERAL FUND		\$ 55,910	\$ 41,933	\$ 68,481	22.5%	\$ 12,571
58-40-760	CONTRIBUTION TO FUND BALANCE		\$ -		\$ 5,245	100.0%	\$ 5,245
TOTAL EXPENDITURES		\$ 159,315	\$ 60,910	\$ 41,933	\$ 78,726	29.2%	\$ 17,816
TOTAL FUND EXPENDITURES		\$ 159,315	\$ 60,910	\$ 41,933	\$ 78,726	29.2%	\$ 17,816
NET REVENUE OVER EXPENDITURES		\$ 6,299	\$ -	\$ 26,814	\$ 0	0.0%	\$ 0
TRANSPORTATION - IMPACT FEE FUND							
REVENUES:							
MISCELLANEOUS REVENUE							
59-38-200	TRANS FROM G.F.	\$ 109,000	\$ -		\$ -	0.0%	\$ -
59-38-NEW	GRANT PROCEEDS				\$ 751,400	100.0%	\$ 751,400

Santaquin City

2017-2018 Final Budget

Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
59-38-NEW	BOND PROCEEDS				\$ 2,250,000	100.0%	\$ 2,250,000
59-38-800	IMPACT FEES	\$ 94,950	\$ 347,104	\$ 175,179	\$ 345,739	-0.4%	\$ (1,365)
TOTAL MISCELLANEOUS REVENUE		\$ 203,950	\$ 347,104	\$ 175,179	\$ 3,347,139	864.3%	\$ 3,000,035
TOTAL FUND REVENUE		\$ 203,950	\$ 347,104	\$ 175,179	\$ 3,347,139	864.3%	\$ 3,000,035
EXPENDITURES:							
<u>EXPENDITURES</u>							
59-40-720	IMPACT FEE		\$ 347,104	\$ -	\$ 199,572	-42.5%	\$ (147,532)
59-40-750	DESIGN OF SUMMIT RIDGE 2ND ACCESS	\$ 102,328	\$ -		\$ -	0.0%	\$ -
59-40-750	2ND ACCESSES TO SUMMIT RIDGE		\$ -	\$ 18,473	\$ 3,033,450	100.0%	\$ 3,033,450
59-40-740	REPAYMENT OF LOAN FROM GF	\$ 39,196	\$ -		\$ 114,117	100.0%	\$ 114,117
59-39-300	TRANSFERS TO CAPITAL PROJECTS	\$ 5,711	\$ -			0.0%	\$ -
TOTAL EXPENDITURES		\$ 147,235	\$ 347,104	\$ 18,473	\$ 3,347,139	864.3%	\$ 3,000,035
TOTAL FUND EXPENDITURES		\$ 147,235	\$ 347,104	\$ 18,473	\$ 3,347,139	864.3%	\$ 3,000,035
NET REVENUE OVER EXPENDITURES		\$ 56,715	\$ -	\$ 156,706	\$ 0	0.0%	\$ 0
PRESSURIZED IRRIGATION WATER - IMPACT FEE FUND							
REVENUES:							
<u>MISCELLANEOUS REVENUE</u>							
60-38-800	IMPACT FEES	\$ 358,260	\$ 407,175	\$ 336,560	\$ 522,000	28.2%	\$ 114,825
60-34-000	TRANS FROM P.I.	\$ 133,009	\$ 193,765	\$ 145,324	\$ 220,000	13.5%	\$ 26,235
TOTAL MISCELLANEOUS REVENUE		\$ 491,269	\$ 600,940	\$ 481,884	\$ 742,000	23.5%	\$ 141,060

Santaquin City

2017-2018 Final Budget

Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
CONTRIBUTIONS AND TRANSFERS							
60-39-110	CONTRIBUTIONS FROM SURPLUS		\$ -		\$ 200,000	100.0%	\$ 200,000
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ -	\$ -		\$ 200,000	100.0%	\$ 200,000
TOTAL FUND REVENUE		\$ 491,269	\$ 600,940	\$ 481,884	\$ 942,000	56.8%	\$ 341,060
EXPENDITURES:							
EXPENDITURES							
60-40-300	PRESSURIZED IRRIGATION PAYMENT	\$ -	\$ 354,000		\$ 378,651	7.0%	\$ 24,651
60-40-720	IMPACT FEE	\$ 84,244	\$ -	\$ 13,716	\$ 11,089	100.0%	\$ 11,089
60-40-800	SUMMIT RIDGE REIMBURSEMENT	\$ 119,860	\$ 129,080	\$ 156,740	\$ 184,400	42.9%	\$ 55,320
60-40-820	DEBT SERVICE - INTEREST	\$ 129,143	\$ 117,860	\$ 117,608	\$ 117,860	0.0%	\$ 0
60-40-915	TRANSFER TO CAPITAL PROJECTS FUND				\$ 250,000	100.0%	\$ 250,000
60-40-850	DEPRECIATION	\$ 261,736	\$ -		\$ -	0.0%	\$ -
TOTAL EXPENDITURES		\$ 594,982	\$ 600,940	\$ 288,064	\$ 942,000	56.8%	\$ 341,060
TOTAL FUND EXPENDITURES		\$ 594,982	\$ 600,940	\$ 288,064	\$ 942,000	56.8%	\$ 341,060
NET REVENUE OVER EXPENDITURES		\$ (103,713)	\$ -	\$ 193,820	\$ 0	0.0%	\$ 0
RECREATION - SPECIAL REVENUE FUND							
REVENUES:							
INTERGOVERNMENTAL REVENUE							
61-33-100	CELL TOWER LEASE REVENUE	\$ 38,896	\$ 46,400	\$ 46,113	\$ 48,250	4.0%	\$ 1,850
61-33-300	DONATIONS		\$ -	\$ 4,587		0.0%	\$ -

Santaquin City

2017-2018 Final Budget

Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
TOTAL INTERGOVERNMENTAL REVENUE		\$ 38,896	\$ 46,400	\$ 50,700	\$ 48,250	4.0%	\$ 1,850
CHARGES FOR SERVICES							
61-34-150	PARK RENTAL REVENUE	\$ 2,069	\$ 1,500	\$ 1,110	\$ 1,500	0.0%	\$ -
61-34-151	FACILITY RENTAL			\$ 34		0.0%	\$ -
61-34-235	UNIFORMS			\$ 1,092		0.0%	\$ -
61-34-241	ARTS COUNCIL	\$ 16	\$ -	\$ -	\$ -	0.0%	\$ -
61-34-300	BASEBALL REVENUE	\$ 12,148	\$ 11,000	\$ 11,023	\$ 11,000	0.0%	\$ -
61-34-310	SOFTBALL REVENUE	\$ 5,582	\$ 5,500	\$ 4,986	\$ 5,500	0.0%	\$ -
61-34-320	TEEBALL REVENUE	\$ 4,038	\$ 4,500	\$ 4,862	\$ 5,000	11.1%	\$ 500
61-34-400	TUMBLING/GYMNASTICS	\$ 26,245	\$ 28,500	\$ 20,225	\$ 25,000	-12.3%	\$ (3,500)
61-34-410	KIDS CAMPS/EVENTS	\$ 3,667	\$ 2,500	\$ 3,539	\$ 3,000	20.0%	\$ 500
61-34-450	VOLLEYBALL	\$ 2,530	\$ 2,500	\$ 3,856	\$ 3,500	40.0%	\$ 1,000
61-34-470	KARATE	\$ 9,990	\$ 8,500	\$ 12,856	\$ 20,000	135.3%	\$ 11,500
61-34-500	FOOTBALL REGISTRATION	\$ 3,904	\$ 4,500	\$ 5,232	\$ 5,000	11.1%	\$ 500
61-34-600	ADULT SPORTS	\$ 2,347	\$ 2,000	\$ 5,111	\$ 5,000	150.0%	\$ 3,000
61-34-650	WRESTLING	\$ 1,410	\$ 1,000	\$ 1,331	\$ 1,100	10.0%	\$ 100
61-34-660	JR JAZZ	\$ 11,809	\$ 12,000	\$ 14,133	\$ 13,500	12.5%	\$ 1,500
61-34-700	SOCCER REGISTRATION	\$ 23,039	\$ 13,500	\$ 4,950	\$ 14,000	3.7%	\$ 500
61-34-750	TENNIS	\$ 999	\$ -	\$ 277	\$ -	0.0%	\$ -
61-34-800	AEROBICS	\$ 3,470	\$ 3,600	\$ 1,989	\$ 2,000	-44.4%	\$ (1,600)
61-34-830	URBAN FISHING CLASSES			\$ 1,447	\$ 750	100.0%	\$ 750
61-38-210	SCHOLARSHIP FUNDRAISING	\$ 13	\$ -	\$ 26	\$ -	0.0%	\$ -
TOTAL CHARGES FOR SERVICES		\$ 113,278	\$ 101,100	\$ 98,078	\$ 115,850	14.6%	\$ 14,750
CONTRIBUTIONS AND TRANSFERS							
61-39-100	TRANSFER FROM GENERAL FUND	\$ 16,097	\$ 21,146	\$ 15,860	\$ 46,000	117.5%	\$ 24,854
61-39-300	CONTRIBUTION FROM SURPLUS	\$ -	\$ -		\$ -	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 16,097	\$ 21,146	\$ 15,860	\$ 46,000	117.5%	\$ 24,854

Santaquin City

2017-2018 Final Budget

Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
TOTAL FUND REVENUE		\$ 168,271	\$ 168,646	\$ 164,638	\$ 210,100	24.6%	\$ 41,454
EXPENDITURES:							
EXPENDITURES							
61-40-110	SALARIES & WAGES	\$ 43,487	\$ 45,830	\$ 35,868	\$ 77,163	68.4%	\$ 31,333
61-40-120	SALARIES & WAGES (PART TIME)	\$ 68,698	\$ 56,345	\$ 66,269	\$ 52,400	-7.0%	\$ (3,945)
61-40-130	EMPLOYEE BENEFITS	\$ 33,445	\$ 36,921	\$ 30,351	\$ 53,461	44.8%	\$ 16,540
61-40-145	REGISTRATION SOFTWARE			\$ 9	\$ 150	100.0%	\$ 150
61-40-146	SPONSORSHIP/DONATION EXPENSE			\$ 1,589		0.0%	\$ -
61-40-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$ 100	\$ 200	\$ 100	\$ 200	0.0%	\$ -
61-40-230	EDUCATION, TRAINING & TRAVEL	\$ 935	\$ 1,500	\$ 774	\$ 1,500	0.0%	\$ -
61-40-240	BASEBALL SUPPLIES	\$ 5,960	\$ 6,500	\$ 772	\$ 6,000	-7.7%	\$ (500)
61-40-241	SOFTBALL SUPPLIES	\$ 1,905	\$ 2,000	\$ 337	\$ 1,600	-20.0%	\$ (400)
61-40-242	TEEBALL SUPPLIES	\$ 1,560	\$ 1,750	\$ 365	\$ 1,250	-28.6%	\$ (500)
61-40-250	EQUIPMENT MAINTENANCE	\$ 32	\$ 500	\$ -	\$ 500	0.0%	\$ -
61-40-260	FUEL	\$ 305	\$ 250	\$ 245	\$ 300	20.0%	\$ 50
61-40-280	TELEPHONE	\$ 1,530	\$ 1,400	\$ 1,328	\$ 1,080	-22.9%	\$ (320)
61-40-335	MISC SUPPLIES	\$ -	\$ 500	\$ 79	\$ 796	59.2%	\$ 296
61-40-400	TUMBLING/GYMNASTICS	\$ 2,029	\$ 2,000	\$ 2,427	\$ 1,000	-50.0%	\$ (1,000)
61-40-410	KIDS CAMPS/EVENTS	\$ 1,814	\$ 750	\$ 1,698	\$ 1,500	100.0%	\$ 750
61-40-450	YOUTH VOLLEYBALL	\$ 536	\$ 600	\$ 542	\$ 600	0.0%	\$ -
61-40-470	KARATE	\$ 782	\$ 500	\$ 898	\$ 500	0.0%	\$ -
61-40-484	SNACK SHACK FOOD	\$ 418	\$ 400	\$ -		-100.0%	\$ (400)
61-40-610	SOCCER EXPENSE	\$ 4,037	\$ 3,250	\$ 3,768	\$ 1,850	-43.1%	\$ (1,400)
61-40-630	FLAG FOOTBALL EXPENSE	\$ 1,327	\$ 1,400	\$ 662	\$ 750	-46.4%	\$ (650)
61-40-640	TENNIS	\$ 15	\$ -	\$ -	\$ -	0.0%	\$ -
61-40-NEW	URBAN FISHING				\$ 450	100.0%	\$ 450

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Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
61-40-650	WRESTLING	\$ 254	\$ 300	\$ 209	\$ 300	0.0%	\$ -
61-40-660	JR. JAZZ	\$ 3,291	\$ 3,500	\$ 4,064	\$ 4,000	14.3%	\$ 500
61-40-670	ADULT SPORTS	\$ 1,859	\$ 2,000	\$ 1,938	\$ 2,500	25.0%	\$ 500
61-40-800	AEROBICS	\$ 222	\$ 250	\$ -	\$ 250	0.0%	\$ -
TOTAL EXPENDITURES		\$ 174,540	\$ 168,646	\$ 154,292	\$ 210,100	24.6%	\$ 41,454
TOTAL FUND EXPENDITURES		\$ 174,540	\$ 168,646	\$ 154,292	\$ 210,100	24.6%	\$ 41,454
NET REVENUE OVER EXPENDITURES		\$ (6,269)	\$ -	\$ 10,346	\$ 0	0.0%	\$ 0
SANTAQUIN DAYS - SPECIAL REVENUE FUND							
REVENUES:							
CHARGES FOR SERVICES							
62-34-100	EASTER EGG EVENT REVENUE	\$ 2,070	\$ 2,000	\$ -	\$ -	-100.0%	\$ (2,000)
62-34-105	LIGHT PARADE	\$ -	\$ 500	\$ -	\$ -	-100.0%	\$ (500)
62-34-205	RODEO REVENUE	\$ 22,978	\$ 20,000	\$ 26,106	\$ 25,000	25.0%	\$ 5,000
62-34-206	BUCK-A-ROO	\$ 5,515	\$ 5,250	\$ 4,024	\$ 5,000	-4.8%	\$ (250)
62-34-207	HORSE SHOE REVENUE	\$ -	\$ 500	\$ -	\$ 500	0.0%	\$ -
62-34-220	MOVIE IN THE PARK	\$ 150	\$ -	\$ -	\$ -	0.0%	\$ -
62-34-230	HOME RUN DERBY	\$ 450	\$ 500	\$ 554	\$ 500	0.0%	\$ -
62-34-245	FUN RUN	\$ 346	\$ 1,500	\$ -	\$ -	-100.0%	\$ (1,500)
62-34-248	BOOTH RENTAL	\$ 2,819	\$ 2,000	\$ 1,059	\$ 3,000	50.0%	\$ 1,000
62-34-250	PARADE REVENUE	\$ 238	\$ 300	\$ 208	\$ 300	0.0%	\$ -
62-34-256	BABY CONTEST	\$ 255	\$ 350	\$ 193	\$ 150	-57.1%	\$ (200)
62-34-258	SANTAQUIN DAYS MISCELLANEOUS	\$ 277	\$ 150	\$ 361	\$ 150	0.0%	\$ -
62-34-262	ART SHOW REVENUE	\$ -	\$ -	\$ -	\$ 50	100.0%	\$ 50

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Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
62-34-263	HIPNO HICK	\$ -	\$ 300		\$ 300	0.0%	\$ -
TOTAL CHARGES FOR SERVICES		\$ 35,099	\$ 33,350	\$ 32,506	\$ 34,950	4.8%	\$ 1,600
MISCELLANEOUS REVENUE							
62-38-300	FUND RAISER/DRAWING	\$ 105	\$ -	\$ 74	\$ -	0.0%	\$ -
62-38-900	DONATIONS	\$ 30,968	\$ 37,000	\$ 24,141	\$ 37,000	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$ 31,073	\$ 37,000	\$ 24,215	\$ 37,000	0.0%	\$ -
TOTAL FUND REVENUE		\$ 66,172	\$ 70,350	\$ 56,721	\$ 71,950	2.3%	\$ 1,600
EXPENDITURES:							
EXPENDITURES							
62-40-110	SALARY FT NEW	\$ 9,684	\$ -	\$ -	\$ -	0.0%	\$ -
62-40-130	BENEFITS NEW	\$ 906	\$ -	\$ -	\$ -	0.0%	\$ -
62-40-206	BUCK-A-ROO	\$ 5,290	\$ 5,500	\$ 3,013	\$ 5,500	0.0%	\$ -
62-40-207	RODEO QUEEN CONTEST	\$ 749	\$ 1,000	\$ 610	\$ 750	-25.0%	\$ (250)
62-40-240	SUPPLIES	\$ 90	\$ 500	\$ -	\$ 250	-50.0%	\$ (250)
62-40-245	MISC	\$ 572	\$ 1,000	\$ 374	\$ 250	-75.0%	\$ (750)
62-40-260	RODEO EXPENSE	\$ 26,805	\$ 28,000	\$ 31,726	\$ 30,000	7.1%	\$ 2,000
62-40-261	HORSE SHOE CONTEST	\$ -	\$ 500	\$ 383	\$ 400	-20.0%	\$ (100)
62-40-270	PERMITS	\$ -	\$ 200	\$ 200	\$ 200	0.0%	\$ -
62-40-312	HOME RUN DERBY	\$ 425	\$ 450	\$ 253	\$ 250	-44.4%	\$ (200)
62-40-317	FUN RUN	\$ 350	\$ 1,500	\$ 150	\$ -	-100.0%	\$ (1,500)
62-40-319	TALENT SHOW	\$ 150	\$ 150	\$ -	\$ 150	0.0%	\$ -
62-40-320	ACTIVITIES IN THE PARK	\$ 647	\$ 750	\$ 590	\$ 650	-13.3%	\$ (100)
62-40-321	ART SHOW		\$ -		\$ 50	100.0%	\$ 50
62-40-335	FIREWORKS	\$ 9,000	\$ 9,000	\$ 8,000	\$ 8,000	-11.1%	\$ (1,000)
62-40-338	PARADE EXPENSE	\$ 147	\$ 250	\$ 192	\$ 250	0.0%	\$ -

Santaquin City

2017-2018 Final Budget

Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
62-40-339	CHILDRENS PARADE	\$ 53	\$ 200	\$ 27	\$ 200	0.0%	\$ -
62-40-480	MOVIE IN THE PARK	\$ 2,954	\$ 1,500	\$ -	\$ 500	-66.7%	\$ (1,000)
62-40-490	FAMILY NIGHT	\$ -	\$ 2,500		\$ 2,500	0.0%	\$ -
62-40-483	SPONSORS	\$ 1,495	\$ 1,500	\$ 1,059	\$ 1,500	0.0%	\$ -
62-40-314	PIANO PROGRAM		\$ 200		\$ 50	-75.0%	\$ (150)
62-40-490	FAMILY NIGHT EXPENSES			\$ 3,032		0.0%	\$ -
62-40-610	SANTAQUIN DAYS AD BOOKLET	\$ 11,971	\$ 12,000	\$ 21,204	\$ 20,000	66.7%	\$ 8,000
62-40-800	EASTER EGG EVENT EXPENSE	\$ 802	\$ 2,000	\$ 611	\$ 500	-75.0%	\$ (1,500)
62-40-805	LIGHT PARADE	\$ -	\$ 500			-100.0%	\$ (500)
62-90-110	CONTRIBUTION TO FUND BALANCE	\$ -	\$ 1,150			-100.0%	\$ (1,150)
TOTAL EXPENDITURES		\$ 72,089	\$ 70,350	\$ 71,526	\$ 71,950	2.3%	\$ 1,600
TOTAL FUND EXPENDITURES		\$ 72,089	\$ 70,350	\$ 71,526	\$ 71,950	2.3%	\$ 1,600
NET REVENUE OVER EXPENDITURES		\$ (5,917)	\$ -	\$ (14,806)	\$ -	0.0%	\$ -
CHIEFTAIN MUSEUM - SPECIAL REVENUE FUND							
REVENUES:							
INTERGOVERNMENTAL REVENUE							
63-33-100	DONOR BOARD	\$ 100	\$ -	\$ -	\$ -	0.0%	\$ -
63-33-200	OTHER DONATIONS	\$ 348	\$ -	\$ 1,174	\$ -	0.0%	\$ -
TOTAL INTERGOVERNMENTAL REVENUE		\$ 448	\$ -	\$ 1,174	\$ -	0.0%	\$ -
CONTRIBUTIONS AND TRANSFERS							
63-38-900	MISCELLANEOUS			\$ 1,000			
63-39-100	TRANSFER FROM GENERAL FUND	\$ 24,655	\$ 9,596	\$ 7,197	\$ 10,100	5.3%	\$ 504

Santaquin City

2017-2018 Final Budget

Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
63-39-300	CONTRIBUTION FROM SURPLUS	\$ -	\$ -		\$ -	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 24,655	\$ 9,596	\$ 8,197	\$ 10,100	5.3%	\$ 504
TOTAL FUND REVENUE		\$ 25,103	\$ 9,596	\$ 9,371	\$ 10,100	5.3%	\$ 504
EXPENDITURES:							
<u>EXPENDITURES</u>							
63-40-120	SALARIES & WAGES (PART TIME)	\$ 9,566	\$ 8,439	\$ 6,041	\$ 8,850	4.9%	\$ 411
63-40-130	EMPLOYEE BENEFITS	\$ 906	\$ 657	\$ 542	\$ 689	4.8%	\$ 32
63-40-240	SUPPLIES	\$ 1,149	\$ 500	\$ 244	\$ 561	12.1%	\$ 61
63-40-310	PROFESSIONAL & TECHNICAL SVCS	\$ 23,299	\$ -	\$ 469	\$ -	0.0%	\$ -
TOTAL EXPENDITURES		\$ 34,920	\$ 9,596	\$ 7,296	\$ 10,100	5.2%	\$ 504
TOTAL FUND EXPENDITURES		\$ 34,920	\$ 9,596	\$ 7,296	\$ 10,100	5.2%	\$ 504
NET REVENUE OVER EXPENDITURES		\$ (9,818)	\$ -	\$ 2,075	\$ 0	0.0%	\$ 0
ROYALTY - SPECIAL REVENUE FUND							
REVENUES:							
<u>REVENUE:</u>							
64-38-800	QUEEN FUNDRAISING REVENUE	\$ 2,283	\$ 2,000	\$ -	\$ 2,000	0.0%	\$ -
64-38-950	PAGEANT TICKET SALES	\$ 1,416	\$ 1,400	\$ 21	\$ 1,400	0.0%	\$ -
64-38-960	LITTLE MISS REVENUE	\$ 1,820	\$ -	\$ 1,927	\$ 1,000	100.0%	\$ 1,000
64-39-100	TRANSFER FROM GENERAL FUND	\$ 7,400	\$ 7,400	\$ 5,550	\$ 8,300	12.2%	\$ 900
TOTAL INTERGOVERNMENTAL REVENUE		\$ 12,919	\$ 10,800	\$ 7,498	\$ 12,700	17.6%	\$ 1,900

Santaquin City

2017-2018 Final Budget

Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
EXPENDITURES:							
EXPENDITURES							
64-40-100	FLOAT EXPENSES	\$ 1,655	\$ 1,000	\$ 274	\$ 1,000	0.0%	\$ -
64-40-200	PAGEANT EXPENSES	\$ 1,337	\$ 1,700	\$ 1,077	\$ 1,700	0.0%	\$ -
60-40-300	MISS SANTAQUIN SCHOLARSHIP	\$ 881	\$ 5,200	\$ 3,823	\$ 6,100	17.3%	\$ 900
60-40-500	OTHER	\$ 680	\$ 790	\$ -	\$ 1,190	50.6%	\$ 400
60-40-600	QUEEN FUND RAISING EXPENSE	\$ 154	\$ 500	\$ 51	\$ 500	0.0%	\$ -
60-40-700	LITTLE MISS EXPENSES	\$ 1,453	\$ 400	\$ -	\$ 1,000	150.0%	\$ 600
60-40-800	MISS UTAH ASSOC FEES	\$ -	\$ 710	\$ 1,820	\$ 710	0.0%	\$ -
60-40-805	MISS UTAH PREP EXPENSES	\$ 1,655	\$ 500	\$ -	\$ 500	0.0%	\$ -
TOTAL EXPENDITURES		\$ 7,814	\$ 10,800	\$ 7,044	\$ 12,700	17.6%	\$ 1,900
NET REVENUE OVER EXPENDITURES		\$ 5,105	\$ -	\$ 453	0	0.0%	\$ -
LIBRARY - SPECIAL REVENUE FUND							
REVENUES:							
TAXES							
72-31-100	CURRENT PROPERTY TAXES	\$ 53,349	\$ 58,500	\$ 63,836	\$ 65,000	11.1%	\$ 6,500
TOTAL TAXES		\$ 53,349	\$ 58,500	\$ 63,836	\$ 65,000	11.1%	\$ 6,500
MISCELLANEOUS REVENUE							
72-38-300	LIBRARY BOARD FUND RAISER	\$ 887	\$ 1,000	\$ 294	\$ 1,000	0.0%	\$ -
72-33-600	LIBRARY CLEF FUNDS	\$ 4,400	\$ 4,000	\$ -	\$ 4,000	0.0%	\$ -

Santaquin City

2017-2018 Final Budget

Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
72-38-800	MISC.-FINES/COPIES/SALES/DONAT	\$ 5,234	\$ 6,000	\$ 2,742	\$ 6,000	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$ 10,521	\$ 11,000	\$ 3,036	\$ 11,000	0.0%	\$ -
CONTRIBUTIONS AND TRANSFERS							
72-39-410	TRANSFER FROM GENERAL FUND	\$ 74,292	\$ 78,138	\$ 58,604	\$ 80,000	2.4%	\$ 1,862
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 74,292	\$ 78,138	\$ 58,604	\$ 80,000	2.4%	\$ 1,862
TOTAL FUND REVENUE		\$ 138,162	\$ 147,638	\$ 125,476	\$ 156,000	5.7%	\$ 8,362
EXPENDITURES:							
EXPENDITURES							
72-40-110	SALARIES AND WAGES	\$ 51,888	\$ 54,642	\$ 40,446	\$ 56,241	2.9%	\$ 1,599
72-40-120	SALARIE & WAGES (PART TIME)	\$ 42,158	\$ 46,192	\$ 31,252	\$ 48,781	5.6%	\$ 2,589
72-40-130	EMPLOYEE BENEFITS	\$ 26,138	\$ 28,704	\$ 21,119	\$ 29,536	2.9%	\$ 832
72-40-210	BOOKS, SUBSCRIPTIONS & MEMBERS	\$ 7,496	\$ 8,500	\$ 6,807	\$ 11,000	29.4%	\$ 2,500
72-40-230	EDUCATION, TRAINING & TRAVEL	\$ 785	\$ 1,000	\$ 156	\$ 1,000	0.0%	\$ -
72-40-240	SUPPLIES	\$ 4,712	\$ 3,600	\$ 3,004	\$ 4,441	23.4%	\$ 841
72-40-600	LIBRARY-CLEF FUNDS	\$ 4,400	\$ 4,000	\$ 1,343	\$ 4,000	0.0%	\$ -
72-40-770	LIBRARY BOARD FUND RAISER	\$ 1,016	\$ 1,000	\$ 100	\$ 1,000	0.0%	\$ -
72-40-NEW	CONTRIBUTION TO FUND BALANCE		\$ -		\$ -	100.0%	\$ -
TOTAL EXPENDITURES		\$ 138,592	\$ 147,638	\$ 104,226	\$ 156,000	5.7%	\$ 8,362
TOTAL FUND EXPENDITURES		\$ 138,592	\$ 147,638	\$ 104,226	\$ 156,000	5.7%	\$ 8,362
NET REVENUE OVER EXPENDITURES		\$ (430)	\$ -	\$ 21,249	\$ 0	0.0%	\$ 0
SENIOR CITIZENS - SPECIAL REVENUE FUND							

Santaquin City

2017-2018 Final Budget

Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
REVENUES:							
CHARGES FOR SERVICES							
75-34-000	MEMBERSHIP DUES	\$ 891	\$ 650	\$ 231	\$ 500	-23.1%	\$ (150)
75-34-300	MEALS	\$ 7,359	\$ 7,500	\$ 5,776	\$ 7,500	0.0%	\$ -
75-34-400	MOUNTAINLAND ASSOC OF GOVTS	\$ 7,166	\$ 7,500	\$ 4,460	\$ 7,500	0.0%	\$ -
TOTAL CHARGES FOR SERVICES		\$ 15,417	\$ 15,650	\$ 10,467	\$ 15,500	-1.0%	\$ (150)
MISCELLANEOUS REVENUE							
75-38-900	SUNDRY	\$ 1,040	\$ 800	\$ 580	\$ 800	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$ 1,040	\$ 800	\$ 580	\$ 800	0.0%	\$ -
CONTRIBUTIONS AND TRANSFERS							
75-39-100	TRANSFER FROM GENERAL FUND	\$ 23,565	\$ 23,565	\$ 17,674	\$ 24,000	1.8%	\$ 435
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 23,565	\$ 23,565	\$ 17,674	\$ 24,000	1.8%	\$ 435
TOTAL FUND REVENUE		\$ 40,022	\$ 40,015	\$ 28,720	\$ 40,300	0.7%	\$ 285
EXPENDITURES:							
EXPENDITURES							
75-40-120	SALARIES & WAGES (PART TIME)	\$ 25,549	\$ 23,830	\$ 18,965	\$ 24,138	1.3%	\$ 308
75-40-130	EMPLOYEE BENEFITS	\$ 1,988	\$ 1,854	\$ 1,617	\$ 1,878	1.3%	\$ 24
75-40-200	EDUCATION, TRAVEL, TRAINING	\$ -	\$ -	\$ 175	\$ -	0.0%	\$ -
75-40-210	MEMBERSHIPS	\$ 53	\$ 100	\$ -	\$ 100	0.0%	\$ -
75-40-240	SUPPLIES	\$ 143	\$ 731	\$ 161	\$ 684	-6.4%	\$ (47)
75-40-250	EQUIPMENT SUPPLIES & MAINT	\$ 356	\$ 500	\$ -	\$ 500	0.0%	\$ -
75-40-300	BUILDINGS & GROUND MAINTENANCE	\$ 255	\$ 500	\$ 120	\$ 500	0.0%	\$ -

Santaquin City

2017-2018 Final Budget

Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
75-40-480	FOOD	\$ 11,527	\$ 12,500	\$ 9,711	\$ 12,500	0.0%	\$ -
TOTAL EXPENDITURES		\$ 39,871	\$ 40,015	\$ 30,749	\$ 40,300	0.7%	\$ 285
TOTAL FUND EXPENDITURES		\$ 39,871	\$ 40,015	\$ 30,749	\$ 40,300	0.7%	\$ 285
NET REVENUE OVER EXPENDITURES		\$ 151		\$ (2,028)	\$ 0	0.0%	\$ 0
FIRE DEPARTMENT - SPECIAL REVENUE FUND							
REVENUES:							
INTERGOVERNMENTAL REVENUE							
10-33-405	EMT STATE GRANT	\$ -	\$ 2,000	\$ -	\$ 2,000	0.0%	\$ -
10-33-450	FIRE STATE GRANT	\$ 14,980	\$ 14,640	\$ 18,686	\$ 20,000	36.6%	\$ 5,360
10-34-300	EMPG GRANT REVENUE	\$ 3,750	\$ -	\$ 11,274		0.0%	\$ -
TOTAL INTERGOVERNMENTAL REVENUE		\$ 18,730	\$ 16,640	\$ 29,960	\$ 22,000	32.2%	\$ 5,360
CHARGES FOR SERVICES							
76-34-000	EMS SERVICE (GOSHEN-GENOLA)	\$ 5,023	\$ 7,000	\$ (11,187)	\$ 3,000	-57.1%	\$ (4,000)
76-34-270	COUNTY FIRE FEES	\$ -	\$ 1,500	\$ 4,373	\$ 1,500	0.0%	\$ -
76-34-290	WILDLAND FIRE REVENUE	\$ 81,531	\$ -	\$ 26,261	\$ -	0.0%	\$ -
76-34-300	EMPG GRANT REVENUE	\$ -	\$ 3,750		\$ 3,750	0.0%	\$ -
76-34-900	AMBULANCE FEES	\$ 149,616	\$ 166,842	\$ 132,324	\$ 180,000	7.9%	\$ 13,158
TOTAL CHARGES FOR SERVICES		\$ 236,170	\$ 179,092	\$ 151,771	\$ 188,250	5.1%	\$ 9,158
MISCELLANEOUS REVENUE							
76-38-900	MISC REVENUE	\$ 4,738	\$ 3,000	\$ 2,986	\$ 4,000	33.3%	\$ 1,000
TOTAL MISCELLANEOUS REVENUE		\$ 4,738	\$ 3,000	\$ 2,986	\$ 4,000	33.3%	\$ 1,000

Santaquin City

2017-2018 Final Budget

Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
CONTRIBUTIONS AND TRANSFERS							
76-39-100	TRANSFER FROM GENERAL FUND	\$ 174,653	\$ 196,858	\$ 147,643	\$ 270,000	37.2%	\$ 73,142
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 174,653	\$ 196,858	\$ 147,643	\$ 270,000	37.2%	\$ 73,142
TOTAL FUND REVENUE		\$ 434,291	\$ 395,590	\$ 332,360	\$ 484,250	22.4%	\$ 88,660
EXPENDITURES:							
FIRE PROTECTION							
76-57-120	SALARIES & WAGES (PART TIME)	\$ 227,076	\$ 225,373	\$ 167,752	\$ 297,022	31.8%	\$ 71,649
76-57-130	EMPLOYEE BENEFITS	\$ 24,371	\$ 18,777	\$ 18,527	\$ 38,352	104.2%	\$ 19,575
76-57-210	BOOKS, SUBSCRIPTIONS, MEMBER	\$ 23,631	\$ 15,500	\$ 20,613	\$ 15,500	0.0%	\$ -
76-57-230	FIRE - EDUCATION, TRAINING & TRAVEL	\$ 10,924	\$ 13,300	\$ 4,594	\$ 12,000	-9.8%	\$ (1,300)
76-57-235	EMS - EDUCATION, TRAINING & TRAVEL	\$ 11,279	\$ 20,250	\$ 8,990	\$ 18,000	-11.1%	\$ (2,250)
76-57-240	FIRE-SUPPLIES	\$ 16,396	\$ 17,100	\$ 10,393	\$ 15,000	-12.3%	\$ (2,100)
76-57-242	EMS-SUPPLIES	\$ 18,777	\$ 24,000	\$ 25,625	\$ 24,000	0.0%	\$ -
76-57-244	UNIFORMS	\$ 2,501	\$ 1,400	\$ 3,108	\$ 3,400	142.9%	\$ 2,000
76-57-246	EMERGENCY MANAGEMENT	\$ 1,995	\$ 2,500	\$ 931	\$ 2,500	0.0%	\$ -
76-57-250	FIRE - EQUIPMENT MAINTENANCE	\$ 23,061	\$ 19,500	\$ 14,243	\$ 19,500	0.0%	\$ -
76-57-260	FUEL	\$ 4,317	\$ 5,200	\$ 3,167	\$ 4,926	-5.3%	\$ (274)
76-57-280	TELEPHONE	\$ 1,215	\$ 1,500	\$ 888	\$ 1,400	-6.7%	\$ (100)
76-57-300	STATE MEDICAID ASSESSMENT	\$ 3,763	\$ 2,200	\$ 4,174	\$ 4,800	118.2%	\$ 2,600
76-57-620	MEDICAL SERVICES (DRUG/SHOTS)	\$ 1,121	\$ 1,000	\$ 422	\$ 1,000	0.0%	\$ -
76-57-700	WILDLAND EXPENDITURES	\$ 45,726	\$ 3,000	\$ 4,920	\$ 6,500	116.7%	\$ 3,500
76-57-702	WILDLAND PPE/GRANT	\$ 9,284	\$ 14,640	\$ 7,795	\$ 10,000	-31.7%	\$ (4,640)
76-57-705	EMPG GRANT EXPENSE	\$ 6,338	\$ 3,750	\$ 129	\$ 3,750	0.0%	\$ -
76-57-740	FIRE - CAPITAL-VEHICLES & EQUIPMENT	\$ 1,534	\$ 4,600	\$ -	\$ 4,600	0.0%	\$ -
76-57-742	EMS - CAPITAL-VEHICLES & EQUIPMENT	\$ -	\$ 2,000	\$ 4,546	\$ 2,000	0.0%	\$ -

Santaquin City

2017-2018 Final Budget

Account Number	Description	Actuals (2015-2016)	Revised Budget (2016-2017)	Actual Thru Mar (2016-2017) 75% of Year	Projected Budget (2017-2018)	%Chg.	\$ Chg.
76-57-750	CAPTIAL PROJECTS	\$ 9,488	\$ -		\$ -	0.0%	\$ -
	TOTAL FIRE PROTECTION	\$ 442,797	\$ 395,590	\$ 300,817	\$ 484,250	22.4%	\$ 88,660
	TOTAL FUND EXPENDITURES	\$ 442,797	\$ 395,590	\$ 300,817	\$ 484,250	22.4%	\$ 88,660
	NET REVENUE OVER EXPENDITURES	\$ (8,505)	\$ -	\$ 31,543	\$ 0	0.0%	\$ 0

RESOLUTION No. ~~04-02-2017~~06-06-2017

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 19, 2017~~ June 19, 2017

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

Development

- Annexation Application¹⁰
 - 4.99 acres or less - \$400.00
 - 5.00 acres or more - \$400 + \$65 per acre over 5.00
- Concept Review - \$400.00
- Subdivisions
 - Preliminary (up to 2 reviews)
 - Core Area Infill (1-10 Lots) - \$1000 x (# of lots)^{0.500}
 - 1-10 lot Subdivision - \$1,600 x (# of lots)^{0.385}
 - 11-100 lot Subdivision - \$2,075 x (# of lots)^{0.273}
 - 100+ lot Subdivision - \$4,025 x (# of lots)^{0.130}
 - Final (up to 2 reviews)
 - Core Area Infill (1-10 Lots) - \$1000 x (# of lots)^{0.400}
 - 1-10 lot Subdivision - \$1,500 x (# of lots)^{0.327}
 - 11-100 lot Subdivision - \$2,300 x (# of lots)^{0.148}
 - 100+ lot Subdivision - \$3,325 x (# of lots)^{0.068}
- Additional DRC / Modified Final Plat Review – Varies (based on staff time spent & current hourly rates)
- Lot Line Adjustment Review - \$150.00
- Recording Fees - According to Utah County fee schedule. (Checks made out to Utah County Recorder's Office)
- Plat approval extension request - \$200.00
- Condominium Plat Review - \$1,000
- Site Plan Review (two reviews)
 - Commercial & Industrial Development Applications
 - Site Plan Review - \$600.00
 - Multi Family Residential Site Plan Review - \$600.00
 - Additional Site Plan Reviews Fee - Varies (based on staff time spent & current hourly rates)
- Modified Site Plan Review Fee - Varies (based on staff time spent & current hourly rates) Modified plans include built developments making alterations to site features requiring review by staff. Appeals Authority Application - \$200.00
- Street Vacation⁸ - \$800.00
- Gravel, Sand, Earth Extraction, and Mass Grading Permit Request - \$350.00
- Prepayment of Inspection Costs Fee¹⁷ – 4% of City Engineer's Cost Estimate of Development Bond
- Street Lights
 - General Fees
 - Wire installation - \$100.00 per light (assumes 100 feet of wire to be installed. Differences based on actual installation will be refunded or billed to the developer.
 - Trenching (where none provided) - \$4.00 per ft
 - Local / Collector Streets
 - Lights - \$1,934.00 each
 - Installation - \$850.00 each
 - 6/3 TC Wire – current market price
 - 1½" Conduit– \$2.00 per ft
 - Arterial Streets
 - Lights - \$4,108.00 each
 - 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 - \$3,100.00
- 3" pvc Strong Box conduit installation - \$4.00 per ft
- Street Signage
 - Residential Combo (street/stop sign) - \$550.00 each
 - Oversized Combo (street/stop sign) - \$675.00 each
 - Street or Stop Sign only - \$450.00 each
 - Oversized Street or Stop sign only - \$550.00 each
 - Specialty Sign (Spd Limit, Child @ Play, etc.) - \$200.00 each

Zoning

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

Business Licenses

- Initial Commercial License - \$75.00
- Initial Home Occupation License - \$50.00
- Temporary Business License - \$50.00
- Annual Liquor License - \$100.00
- Annual License Renewal Fee - \$35.00
- Renewal Late Fee Penalty¹² – \$20.00
- Annual Hobby Kennel Fee - \$50.00
- Annual Residential Kennel Fee - \$100.00
- Annual Commercial Kennel Fee - \$250.00

Building

- Permit Tracking Fee - \$70.00
- 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:

Standard User Fee - \$4,416.00 per residential dwelling or unit

Non-Standard User Fee - (Average Gallons per Day/200) x \$4,416.00

Multi-Family/Non-Residential Fee - \$4,416.00 per 16 Fixture Units based on the 2015 International Residential Code.

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

Transportation Impact Fee - Based on the following Formula: (ITE Daily Trips/2) x (ITE Primary Trip Factor) x \$135.19

Public Safety Impact Fees

EMS/Fire

Single Family per Unit - \$326.25

Multi-Family per Unit - \$186.22

Commercial per 1,000 s.f. - \$94.46

Commercial Apparatus Fee per 1,000 s.f. - \$.0

Industrial per 1,000 s.f. - \$4.49

Industrial Apparatus Fee per 1,000 s.f. - \$.0

Police

Single Family per Unit - \$94.15

Multi-Family per Unit - \$52.93

Commercial per 1,000 s.f. - \$55.54

Industrial per 1,000 s.f. - \$0.95

Meter Fee (PI or Culinary Water)

¾" service - \$300.00 (not available for PI)

1" service - \$400.00

1½" service - \$670.00

2" service - \$770.00

Pressurized Irrigation Meter Install - \$250.00 per connection

Water Meter Install - \$200.00 per connection

Temporary Construction Water - \$50.00

Lot Identification Sign for new Construction - \$10.00

Installing or Removing Grade Ring - \$50.00

Demolition Permit Fee - \$35.00

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 - ~~\$19.27~~19.68 per month

0 - 4,000 gallons¹³ - ~~\$0.54~~55 per thousand gallons

4,001 - 8,000 gallons¹³ - ~~\$0.80~~82 per thousand gallons

8,001 - 12,000 gallons¹³ - ~~\$1.07~~09 per thousand gallons

12,001 + gallons¹³ - ~~\$1.98~~2.02 per thousand gallons

Pressurized Irrigation Rates²¹

Base Rate¹³ per month ~~\$14.67~~14.88 (1")

\$21.99 (1.5" or larger)

Usage Rate per 1,000 gallons¹³ - ~~\$.69~~70 per thousand gallons

1 1/2" meter - \$650.00

2" meter - \$750.00

Separate MXU - \$170.00

Sewer Rates²¹

Base Rate¹³ - ~~\$38.44~~38.83 per month

Per 1000 gallons¹³ - ~~\$0.75~~77 (based on actual usage)

Utilities

Account Setup - \$25.00.

Customer Deposit¹⁴ - \$200.00

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

Storm Drainage

Monthly Rates¹³ ~~\$1.00~~1.02

Waste Removal

Monthly Rates¹³ ~~\$12.97~~13.24 per container

Recycling Rates \$5.19 per container²²

Non-Resident - Services provided by private contractor

Commercial - Services provided by private contractor

Landfill Rates

Contractors Disposing of Construction Site Materials

6-wheeled vehicle - \$60.00 per load

10-wheeled vehicle - \$80.00 per load

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

Cemetery²⁰

Plot Sales

Resident - \$500.00 per plot¹

Non-Resident - \$1,000.00 per plot¹

½ - Size or Infant Locations³

Resident - \$250.00

Non-Resident - \$500.00

¼ - Size or Cremation Locations

Resident - \$200.00

Non-Resident - \$400.00

Opening and Closing Fees

Resident

Single Depth - \$350.00

Double Depth 1st Burial - \$700.00

2nd Burial - \$350.00

Non-Resident

Single Depth - \$700.00

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

2nd Burial - \$700.00

Infant³

Resident - \$200.00

Non-Resident - \$400.00

Cremation³

Resident - \$150.00

Non-Resident - \$300.00

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

Full Size - \$200.00

Infant - \$100.00

Cremation - \$100.00

Disinterment²

Resident - \$1,200.00 minimum

Infant - \$800.00 minimum

Cremation - \$400.00 minimum

Non-Resident - \$1,200.00 minimum

Infant - \$800.00 minimum

Cremation - \$400.00 minimum

Less than 8 hour notice - \$50.00 additional

Burial Right Transfers & Duplicate Copies - \$15.00

Removal & Resetting of a Headstone to Accommodate an Opening or Closing - \$100.00

If Cemetery is not vacated by 4:00 pm an additional charge of \$50.00 will be charged

Animal Licensing

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

Miscellaneous Fees

Return Check Fee - Maximum allowed by law

Notary Fees

First Document - \$5.00

Each Additional Document - \$1.00

Checks for services must be made for the amount of purchase/fee only. No change will be given.

Cashier will not accept more the \$10.00 in change per transaction.

Facility Rental⁵

East Side Park Pavilion

Squash Head Park Pavilion

Residents - \$25.00 per day time slot

Non-Resident - \$50.00 per day time slot

(Time slots are 7a.m. to 2 p.m. and 3 p.m. to 10 p.m. are day 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 or DVD, client may provide own tape

\$5.00 per cassette tape, client provides own tape

\$10.00 per tape postage & handling

Fingerprints

Santaquin – No Charge

Non-Residents - \$10.00 up to 2 cards

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

Junk Permits

Santaquin – No Charge

Non-Residents - Service no longer available

Copies

Land Use & Development Management Code - \$35.00

Subdivision Code - \$25.00

General Plan - \$2.00 (CD) \$75.00 (Hard Copy)
City Construction Standards & Drawings - \$40.00
Zoning Map (11X17) - \$3.00
Custom Maps - To Be Determined
Official City Maps (up to 36" x 48") - \$15.00
Miscellaneous Copies - \$0.50 per page

Fire/EMS Department

Personnel:

EMT Stand-by \$30.00
Paramedic Stand-by \$37.50
Firefighter Stand-by \$30.00
Fire/EMS Officer Stand-by \$50.00
Chief Officer Stand-by \$75.00

Resources:

Ambulance, EMT \$130.00
Ambulance, Medic \$160.00
Fire/Rescue - UTV \$70.00
Bicycle - EMS \$40.00
Motorcycle/ATV \$50.00
Ladder Truck – Stand-by \$150.00 Response \$257.00
Engine – Stand-by \$125.00 Response \$257.00
Rescue/Squad – Stand-by 50.00 Response \$100.00
Tender – Stand-by \$90.00 Response \$148.00
Brush Truck (Type 6) – Stand-by \$93.00 Response \$152.00
Extrication Unit (min) – Stand-by 75.00 Response \$200.00
Smoke Removal - \$50.00
Haz Mat Mitigation – Stand-by \$150.00 Response \$200.00
Confined Space Entry – Stand-by \$150.00 Response \$200.00
Foam, Class A or B – Current Market Value
Absorbent – Current Market Value
Permit Fees:
Fireworks Sales/Display - \$60.00
Fuel Storage Installation – Per Tank
 Above Ground \$50.00
 Below Ground \$250.00
Fuel Storage Tank Removal – Per Tank
 Above Ground \$50.00
 Below Ground \$250.00
LPG Installation Per Tank- \$60.00
Tents/Canopies (>400 sqft) –
 Residential \$25.00
 Commercial \$60.00
Fire Flow Test (per hydrant) - \$25.00

Fire Report Copying - \$6.00 Per Sheet
Medical Gas Storage Installation/removal, fixed - \$50.00
Others Fees as adopted by IFC - \$50.00
Inspections/Plan Review Fees:
Special/Follow-up Inspections - \$50.00
Fire Sprinkler Systems Installation, New/Renovated –
 10-100 Heads - \$100.00
 101-200 Heads - \$150.00
 201-300 Heads - \$200.00
 >301 Heads \$250.00 plus .50 per sprinkler head
Commercial Cooking Fire Suppression System - \$100.00
Fire Alarm System Installation –
 \$100 < 6,000 Sq Ft
 \$150 > 6,000 Sq Ft
Paint Booth - \$100.00
Care Facilities Annual Inspections –
 Exempt Child Care \$20.00
 Daycare/Preschool - \$20.00
 Care Center/Assisted living - \$50.00
 Final Inspections, Commercial \$50.00

GRAMA Requests

Research/compilation Fee - \$30.00 per hour after the first 15 minutes
Copies - .10 per black/white page
 .20 per pre-printed page
 \$.50 per color page
 \$3.00 per Certified Copy

Special Events¹¹

Special Events License - \$50.00

Library

Library Cards – Free for Residents
 \$35.00 non-residents
Fines - \$0.10 per day for over due books
 \$1.00 per day for overdue DVD's or Kindle Devices
Fees for damage to media placed in the Drop Box \$5.00
Fees for damage to books and other materials will be assessed by Library Staff up to the replacement cost
Interlibrary Loan - \$3.00 + extra postage
Copies - \$0.10 per black/white page
 \$0.20 per pre-printed page
 \$0.50 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 Base and Usage rates will be adjusted each July 1st to reflect the Consumer Price Index change from the preceding calendar year.
- 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.
- ²² An opt-out period established during the February/March billing cycle each year. Opt-out fees are only applied to existing recycling customers. It is required to schedule the pickup/return of the customers recycling can. Missing recycling cans will be assessed a fee equivalent to the cost of a replacement recycling can.

B. Furthermore:

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

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

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

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

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

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

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

Approved this ~~19th~~21 day of ~~April~~June, 2017.

Kirk Hunsaker, Santaquin City Mayor

ATTEST:

Susan B. Farnsworth, Santaquin City Recorder

AMMORTIZATION SCHEDULES & POPULATION ESTIMATES

Residential Units	2823	2918	3391	4399	4761	5123	5485	5847
Estimated Growth Rate	6.0%	14.6%	11.9%					
Population Estimate	10572	12120	13562	17594	19042	20490	21938	23386

<u>Long Term Debt</u>	<u>Date Due</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
1993A Sewer Bond	12/1	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000
1993B Sewer Bond	12/1								
2012 Sewer Refunding (93C&D)	6/1 (Principal & Interest) 12/1 (Interest Only)	\$ 115,457	\$ 115,886	\$ 114,240	\$ 114,569	\$ 114,822			
2004 York County Loan	9/1								
2005 Sales Tax (PS Bldg.1)	8/15 (Principal & Interest) 2/15 (Interest Only)								
2015 Public Works Building	1/1 & 7/1 *via Santaquin LBA	\$ 184,058	\$ 184,430	\$ 184,636	\$ 184,674	\$ 184,546	\$ 184,251	\$ 183,789	\$ 184,139
2012 P.I. Revenue Bond	9/1 (Principal & Interest) 3/1 (Interest Only)	\$ 471,860	\$ 496,511	\$ 501,545	\$ 512,124	\$ 512,301	\$ 511,213	\$ 511,848	\$ 512,180
2011A-1 Sewer Revenue Bond	1/1	\$ 374,830	\$ 375,590	\$ 375,310	\$ 375,000	\$ 375,660	\$ 375,280	\$ 375,870	\$ 375,420
2011A-2 Sewer Revenue Bond	Monthly (\$10571) (Interest Only Payment Due 2/15/13 \$87K)	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852
2011B-1 Sewer Revenue Bond	1/1	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Total Long Term Debt Payments		\$ 1,316,058	\$ 1,342,270	\$ 1,345,583	\$ 1,356,220	\$ 1,357,181	\$ 1,240,596	\$ 1,241,359	\$ 1,241,592

<u>Reserve Payments</u>	<u>Date Due</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
WRF - Bond Reserve (\$384,940 over 10yr)		\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494		
WRF - Repair & Replacement (\$192,470 over 10yr)		\$ 19,247	\$ 19,247	\$ 19,247	\$ 19,247	\$ 19,247	\$ 19,247		
WRF - Debt Service Reserve (\$133,836 over 10yr)		\$ 13,384	\$ 13,384	\$ 13,384	\$ 13,384	\$ 13,384	\$ 13,384		
WRF - Short Lived Asset Fund (Reserved but useable for repairs)		\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890
Total Reserve Payments		\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 28,890	\$ 28,890

<u>Vehicles & Equipment</u>		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
2010 DUMP TRUCK LEASE	1/8 & 7/8	\$ 11,722							
2012 (3) PIECE EQUIPMENT LEASE	8/4	\$ 24,343							
2012 EMS DEFIBRILLATORS	Monthly	\$ 33,427							
2013 (4) PIECE EQUIPMENT LEASE		\$ 32,295	\$ 32,295						
2014 (2) PIECE EQUIPMENT LEASE (DET EXPED&PW FLTBD)		\$ 12,859	\$ 12,859	\$ 6,429					
2014 (7) PIECE EQUIPMENT LEASE		\$ 71,000	\$ 8,020	\$ 8,020	\$ 8,020				
2015 PIERCE SABER PUMPER FIRE TRUCK		\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500
2015 (5) PIECE EQUIPMENT LEASE		\$ 63,916	\$ 63,916	\$ 35,572	\$ 7,228	\$ 3,614			
2016 (4) PIECE EQUIPMENT LEASE		\$ 90,156	\$ 90,156	\$ 90,156	\$ 61,373	\$ 61,373	\$ 61,373	\$ 61,372	
Total Vehicles & Equipment Payments		\$ 394,218	\$ 261,745	\$ 194,677	\$ 131,121	\$ 119,487	\$ 115,873	\$ 115,872	\$ 54,500

Total Debt & Reserve Payments		\$ 1,810,290	\$ 1,704,031	\$ 1,640,275	\$ 1,587,356	\$ 1,576,683	\$ 1,456,484	\$ 1,386,121	\$ 1,324,982
Total Debt per citizen per mo		\$ 14.27	\$ 11.72	\$ 10.08	\$ 7.52	\$ 6.90	\$ 5.92	\$ 5.27	\$ 4.72
Total Debt per household per mo		\$ 53.44	\$ 48.66	\$ 40.32	\$ 30.07	\$ 27.60	\$ 23.69	\$ 21.06	\$ 18.89

6209	6571	6933	7295	7657	8019	7533	7787	8042	8296	8551	8805	9060	9314	9569	9825	10030	10235	10440
24834	26282	27730	29178	30626	32075	30131	31149	32167	33185	34203	35221	36239	37257	38275	39300	40120	40940	41760
<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</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>
\$ 34,000	\$ 34,000																	

\$ 184,281	\$ 184,215	\$ 183,940	\$ 184,435	\$ 184,681	\$ 183,697	\$ 184,463	\$ 183,957	\$ 184,181	\$ 184,113	\$ 183,753								
\$ 512,210	\$ 511,938	\$ 511,363																
\$ 375,940	\$ 375,420	\$ 375,870	\$ 375,280	\$ 375,660	\$ 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	\$ 126,852	\$ 126,852
\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 151,000	\$ 384,580	\$ 384,810										
\$ 1,242,284	\$ 1,241,425	\$ 1,207,025	\$ 695,567	\$ 696,193	\$ 694,549	\$ 695,625	\$ 695,389	\$ 695,843	\$ 310,965	\$ 310,605	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852
<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</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>

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

2025

\$ - \$ -

\$ 1,271,174	\$ 1,270,315	\$ 1,235,915	\$ 724,457	\$ 725,083	\$ 723,439	\$ 724,515	\$ 724,279	\$ 724,733	\$ 339,855	\$ 339,495	\$ 155,742	\$ 155,742	\$ 155,742	\$ 155,742	\$ 155,742	\$ 155,742	\$ 155,742	\$ 155,742
\$ 4.27	\$ 4.03	\$ 3.71	\$ 2.07	\$ 1.97	\$ 1.88	\$ 2.00	\$ 1.94	\$ 1.88	\$ 0.85	\$ 0.83	\$ 0.37	\$ 0.36	\$ 0.35	\$ 0.34	\$ 0.33	\$ 0.32	\$ 0.32	\$ 0.31
\$ 17.06	\$ 16.11	\$ 14.86	\$ 8.28	\$ 7.89	\$ 7.52	\$ 8.02	\$ 7.75	\$ 7.51	\$ 3.41	\$ 3.31	\$ 1.47	\$ 1.43	\$ 1.39	\$ 1.36	\$ 1.32	\$ 1.29	\$ 1.27	\$ 1.24

10645	10850	11055	11260	11465	11670	11875	12080	12285
42580	43400	44220	45040	45860	46680	47500	48320	49140
<u>2044</u>	<u>2045</u>	<u>2046</u>	<u>2047</u>	<u>2048</u>	<u>2049</u>	<u>2050</u>	<u>2051</u>	<u>2052</u>

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

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

2044 2045 2046 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 \$ 28,890 \$ 28,890 \$ 28,890 \$ 28,890 \$ 28,890 \$ 28,890

<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>\$ 106,615</u>
\$ 0.30	\$ 0.30	\$ 0.29	\$ 0.29	\$ 0.28	\$ 0.28	\$ 0.27	\$ 0.27	\$ 0.18	
\$ 1.22	\$ 1.20	\$ 1.17	\$ 1.15	\$ 1.13	\$ 1.11	\$ 1.09	\$ 1.07	\$ 0.72	

Santaquin Strategic Vision 2016-2017 Accomplishments

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

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Site Plan Review - Apple Valley Elementary	X	X	X	X	X	X	X	X	X	X			X	X			X	X	X	X	X	X	X
Implementation of new Emergency Management/Citizen Alert Program	X	X	X	X	X		X			X									X	X			
Participation in Risk Management TIP Program	X	X	X	X	X			X		X	X												
Employee Evaluations	X	X	X	X	X					X													
Salary Review Committee Engagement (Council Representation)	X	X	X	X	X		X			X	X								X				
Installation of AED in Library	X	X	X	X	X		X	X															
Park Sign - Theodore L. Ahlth Park, Orchard Cove, etc.	X	X	X		X	X		X	X	X			X	X				X	X		X		
Recreation Center/Public Works Building Remodel Design	X	X	X		X	X		X	X	X	X		X	X							X		
Gym Expansion of Apple Valley Elementary School - Funded & Designed	X	X	X		X	X		X	X	X			X	X									
Site Plan Review - Park View Condominiums (12 unit townhomes)	X	X		X	X	X				X		X	X	X	X	X		X					
Site Plan Review - Ben Franklin Mixed Use Building	X	X		X	X	X				X		X	X	X	X	X		X					
Site Plan Review - Maverik Site Expansion	X	X		X	X	X				X		X	X	X	X		X						
Site Plan Review - Orchard Park Condominiums (18 unit townhomes)	X	X		X	X	X				X		X	X	X	X	X		X					
Site Plan Review - Ridley's Commercial Shopping Center	X	X		X	X	X				X		X	X	X	X	X		X					
Grant Application - CDBG (Storm Drain Master Plan) \$80K	X	X		X	X	X	X	X		X		X	X	X					X				X
Storm Drainage Master Plan - Part 1 of 2	X	X		X	X	X	X	X		X		X	X	X					X				X
Summit Ridge Parkway Design and ROW Acquisition	X	X		X	X	X	X	X		X		X	X	X	X		X						
Safe Walking Routes to School - Community Engagement (300 West Traffic Flow)	X	X		X	X	X	X	X		X		X	X	X				X	X				
200 West Signal Light Installation and Road Work	X	X		X	X	X	X	X		X		X	X	X								X	X
Summit Creek Management - Snotel Site in Santaquin Meadow	X	X		X	X	X	X	X		X		X	X						X				X
Subdivision Approvals - Foothill Village Concept Revision	X	X		X	X					X		X	X	X	X	X		X					
Subdivision Approvals - South Summit Ridge Plan (600+ units)	X	X		X	X	X				X		X	X	X	X	X		X					
Participation on the Summit Creek Water Management Group	X	X		X	X	X	X	X		X		X	X					X				X	X
Implementation of Water Leasing Agreements	X	X		X	X					X		X											
Questar High Pressure Natural Gas Line Installation	X	X		X	X	X				X		X	X	X			X						
Booster Pump Project Design and CM/GC Approved	X	X		X	X	X				X		X	X										
UVU Satellite Campus - Moved Location	X	X		X	X			X	X	X										X			
Participation on the South Utah Valley Municipal Water Association Board	X	X		X	X	X				X		X	X									X	X

Santaquin Strategic Vision

2016-2017 Accomplishments

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Rocky Ridge/SITLA Interlocal Transportation Agreement	X	X				X	X							X									X	X
Approval of Payson-Santaquin Area Chamber of Commerce Participation	X	X							X	X		X		X	X	X		X	X	X	X		X	
Grant Award (\$751K) for Summit Ridge Parkway Extension	X	X				X		X		X	X	X		X		X		X						
Parks Master Plan Update	X	X		X		X	X	X	X		X	X	X	X		X		X	X	X				
Regional Trails Master Plan	X	X				X	X	X	X		X	X	X					X	X					X
Summit Ridge Soccer Park Design	X	X				X	X	X	X		X	X	X		X		X		X					
Library - Storytime with Santa Event	X	X					X	X			X							X		X	X			
Ordinance Amendment - Main Street Parking	X		X			X			X			X	X	X			X	X	X	X				
New Public Works Building - Construction Complete	X		X			X	X		X	X			X											
Sewer Master Plan Update	X		X			X	X		X		X	X	X		X			X						
Subdivision Approvals - Bella Vista PUD	X		X			X			X		X	X	X	X	X	X	X	X						
Subdivision Approvals - Cottonwood Improvements (3 lots)	X		X			X			X		X	X	X	X	X	X	X	X						
Subdivision Approvals - Marty Johnson (1 Lot)	X		X			X			X		X	X	X	X	X	X	X	X						
Subdivision Approvals - Goodall Plat (2 lots)	X		X			X			X		X	X	X	X	X	X	X	X						
Subdivision Approvals - DePew Ranch (4 Lots)	X		X			X			X		X	X	X	X	X	X	X	X						
Subdivision Approvals - North Orchards - Apple Hollow A-9 (14 Lots)	X		X			X			X		X	X	X	X	X	X	X	X						
Subdivision Approvals - North Orchards C-5 (19 Lots)	X		X			X			X		X	X	X	X	X	X	X	X						
Subdivision Approvals - North Orchards Concept Revision	X		X			X			X		X	X	X	X	X	X	X	X						
Subdivision Approvals - Stone Hollow Plat E (23 Lots)	X		X			X			X		X	X	X	X	X	X	X	X						
Subdivision Approvals - Stone Hollow Plat F (37 Lots)	X		X			X			X		X	X	X	X	X	X	X	X						
Subdivision Approvals - Stone Hollow Plat G (32 Lots)	X		X			X			X		X	X	X	X	X	X	X	X						
Development Specifications and Standards - Update	X		X			X		X			X	X			X			X						
100 South 400 South Water Line Replacement	X		X			X		X	X		X	X	X											
PW - SCADA Upgrade	X		X			X		X	X		X	X							X					
PW - Mona Road Reconstruction Project	X		X			X		X	X		X							X						
Land Survey of Main Street	X		X			X		X	X		X	X						X						X
Ordinance Amendment - PUD Regulations	X					X			X		X	X	X	X	X			X						
Site Plan Review - Dawe Multi-Family (4 units)	X					X			X		X		X	X				X						
300 West Sidewalk Design	X					X	X	X	X		X	X	X					X	X			X	X	X

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Building & Inspections - Permit Tracking Software Development	X					X			X		X	X	X			X			X					
Participation on the MAG Technical Advisory Committee	X					X			X		X	X	X						X				X	X
Participation on the Utah Agricultural Taskforce Committee	X												X	X				X					X	X
Participation on the APA Small Towns & Rural Areas Awards Committee	X											X	X										X	X
Participation on the Utah Public Works Association Board	X							X		X		X											X	X
Participation on the Nebo Water Study	X					X			X		X	X											X	X
Recreation - New Program Financing of Instructors Implemented	X	X					X	X	X	X	X		X	X			X	X		X				
FD & PD - Public Safety Building Public tours	X		X			X	X		X	X		X						X	X	X	X			
Police Background Checks of Safety Sensitive Positions	X		X			X			X														X	X
Participation on the UVDispatch SSD Governing Board	X		X																				X	X
Participation on the UVDispatch SSD Operations Board	X		X																				X	X
Participation on the Payson Area Communities That Care Board	X		X																				X	X
Meter Reading Upgrade Project - Utility Billing	X		X			X	X		X		X	X	X					X						
Utah County Recreation Grant - Improvements to Rodeo Arena Project	X					X	X	X	X		X													
Curbside Recycling 2nd Opt-out period completed	X					X			X															
Provide effective and efficient services with growing work load & less staff	X								X	X	X													
New Website Launched	X					X	X	X	X	X	X	X	X	X				X	X	X	X			
What Do You Love About Santaquin - 2016 Photo Contest	X								X	X								X	X	X	X			
What Do You Love About Santaquin - 2016 Video Contest	X								X	X								X	X	X	X			
Court - BCI Audit	X								X															
Participation on the Mountainland Assoc of Gov't's (MAG) Governing Board	X																						X	X
Participation on the Utah County Council of Governments Board	X								X		X	X	X					X					X	X
Participation on the Utah City Management Association Board	X																						X	X
Participation on the ULGT Technical Advisory Committee	X																						X	X
Participation on the ULCT Legislative Policy Committee	X																						X	X
Participation on the Payson-Santaquin Chamber of Commerce Board	X									X				X			X	X	X	X	X		X	X
Implementation of Employee Evals on Anniversary Date	X									X														
Provide great benefits to employees/minimal cost increase	X									X														
Added financial controls	X								X															

Santaquin Strategic Vision

2016-2017 Accomplishments

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Completion of URS/ Workers Comp Audits	X								X															
Distinguished Budget Award GFOA	X					X	X	X	X	X	X	X	X	X					X					X
Employee Policies & Procedures Update	X									X								X						
Annual City Council Training Completed	X									X								X						
WRF - Successful Closure to Litigation	X					X		X		X									X					
Museum - 1105 Visitors (+500 from last year)		X							X	X								X		X	X			
Museum - 1,200 Volunteer Hours Logged		X							X	X	X							X			X			
Museum - \$1,000 state grant for inventory program		X						X	X	X	X												X	
Museum - 5 of 12 rooms inventoried		X						X		X													X	
Library - Nutty Professor Program		X							X		X							X		X	X		X	
Library - Annual Fundraising Dinner		X				X		X	X		X								X	X				
Library - Kindle Program		X				X		X	X			X	X										X	
Recreation - First Annual Golf Tournament		X							X		X									X				
Recreation - Season Scholarship Program \$6000+		X							X	X	X									X				
Recreation - Increased Staffing for Events Planning & Operations		X							X	X	X			X			X	X	X					
Recreation - Highest Donations received for Orchard Days		X							X	X		X						X	X	X	X			
Recreation - New Donations Solicitation Effort		X							X	X	X							X	X	X				
FD - Ambulance Replacement - Put into Service			X			X			X	X		X									X			
FD - 2016 Wildland Fire Deployments			X			X			X	X	X										X		X	
FD - Web-based Scheduling and Management Tool Implementation			X			X	X		X	X			X						X					
FD - Installed Stryker Powerload Systems in Ambulances			X			X			X	X											X			
FD - Established Automatic Mutual-Aid, Payson, Genola, Goshen			X			X			X	X								X			X	X	X	
FD - Implemented Battalion Chief On-Call Schedule			X			X			X	X											X			
FD - Improved Electrical System - 5Ton Heavy Brush Truck			X			X															X			
FD - Completion of FD Rules & Regulations Manual			X			X				X									X		X			
FD - Implementation of Stewardship Plan			X			X				X									X		X			
FD - Continued to Sustain Community Wildfire Protection Planning Pgm.			X			X															X			
FD - East Bench Fuels Reeducation Project			X			X	X		X	X	X			X			X	X	X	X	X			
FD - Increased # Certified Firefighters and Paramedics			X			X				X											X			

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FD - Hosted ADO-P Classes			X			X				X											X		
FD - PIO/Public Relations Committee Formed			X			X				X									X		X		
FD - Paramedic On-Duty Rate Increased to 85%			X			X				X											X		
FD - Paramedic Tuition Assistance Program Continued			X			X				X											X		
FD & PD - Genola/Goshen Service Contracts Negotiated			X			X				X	X										X		
FD - 2016 Training Hours (Fire) - 3,270			X			X				X	X										X		
FD - 2016 Training Hours (EMS) - 3,788			X			X				X	X										X		
FD - Public Education - 4th Annual Fire Prevention Week			X			X	X			X	X		X				X	X	X	X	X		
Police Car 4-Year Rotation Program - Continued			X			X				X	X	X	X										
Increase Police Officer Training Opportunities/Budget			X			X				X													
Include Front-Line Police Officers in the Decision Making Process			X			X				X													
Expand Police Officer Opportunities - Canine Program			X			X				X	X		X									X	
Expand Police Officer Opportunities - Sex Crimes Task Force			X			X				X	X		X									X	
Expand Police Officer Opportunities - Gang Task Force			X			X				X	X		X									X	
Expand Police Officer Opportunities - Officer Involved Shooting Task Force			X			X				X	X		X									X	
Expand Police Officer Opportunities - SWAT			X			X				X	X		X									X	
Expand Police Officer Opportunities - Drug Recognition Expert			X			X				X	X		X										
Expand Police Officer Opportunities - PT Investigations Position			X			X				X	X		X										
Expand Police Officer Opportunities - Public Information Officer			X			X				X	X		X				X					X	
Expand Police Officer Opportunities - Corporal Rank Creation			X			X				X	X		X										
Perpetuated Police Officer Wellness Program			X			X				X	X		X										
Updated Police Department Policies & Procedures (Lexipole)			X			X				X	X							X					
Quarterly Sex Offender Registry Police Verification Checks			X			X							X					X	X				
Traffic School Educational Classes Continued			X			X			X		X												
Drug Abuse Resistance Education (DARE)			X			X				X								X					
Police K-9 Unit Public Demonstrations			X			X				X			X					X	X				
Installation of Storage Cabinets in Sally Port			X			X	X																
Participation on the Utah Highway Traffic Safety Committee			X			X			X	X												X	X
Participation on the Utah County Spillman Board			X			X			X	X												X	X

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Participation on the Utah County Law Enforcement Executive Board				X			X			X	X											X	X
Participation on the Utah County Animal Shelter Board				X			X			X	X											X	X
PD - Implemented Community Oriented Policing Program				X			X			X	X			X				X	X	X	X		
PD - Installed Electronic Finger Printing System				X			X			X	X			X					X				
PD - Implemented Enhanced Evidence Storage System				X			X	X		X	X												
PD - New Patrol Officer Addition				X			X			X	X						X						
PD - Rotated Out Old TASERS				X			X			X	X												
PD - Body Camera System Deployed				X			X			X	X							X					
New Public Works Building - PW Moved into Building				X	X	X		X		X	X			X									
Utah County Recreation Implementation of Rodeo Arena Improvements				X	X	X		X	X	X	X									X	X		
Day to Day Operations & Maintenance	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X

SANTAQUIN CITY
2017-2018 APPROVED BUDGET

GLOSSARY

A

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

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

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

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

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

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

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

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

B

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

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

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

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

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

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

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

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

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

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

C

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

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

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

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

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

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

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

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

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

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

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

D

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

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

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

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

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

E

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

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

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

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

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

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

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

F

FEES Charges for specific services

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

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

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

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

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

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

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

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

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

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

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

G

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

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

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

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

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

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

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

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

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

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

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

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

I

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

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

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

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

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INTERFUND TRANSFER Amounts transferred from one fund to another.

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

L

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

M

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

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

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

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

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

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

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

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

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

N

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

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

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

O

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

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

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

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

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

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

P

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

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

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

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

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

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

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

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

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

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

R

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

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

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

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

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

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

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

REVENUE The term designates an increase to a fund's assets which does not increase a liability (e.g., proceeds from a loan); does not represent a repayment of an expenditure already made; does not represent a cancellation of certain liabilities; and does represent an increase in contributed capital.

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

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

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

S

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

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

SPECIAL ASSESSMENT Another name for NON-AD VALOREM ASSESSMENT.

SID See Special Improvement District

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

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

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

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

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

T

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

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

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

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

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

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

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

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

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

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

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

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

U

UDOT An acronym for the Utah Department of Transportation.

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

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

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

W

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

Z

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

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ACRONYMS

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