



RESOLUTION 06-08-2018
ADOPTION OF THE FINAL FY2018/2019 BUDGET

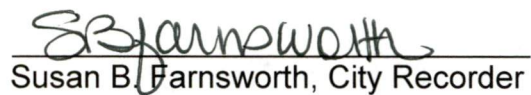
BE IT HEREBY RESOLVED:

SECTION 1: The attached documents represent the Final Budget for Santaquin City Corporation for the Fiscal Year 2018/2019.

SECTION 2: This Resolution shall become effective upon passage.

Approved on this 20th day of June, 2018.

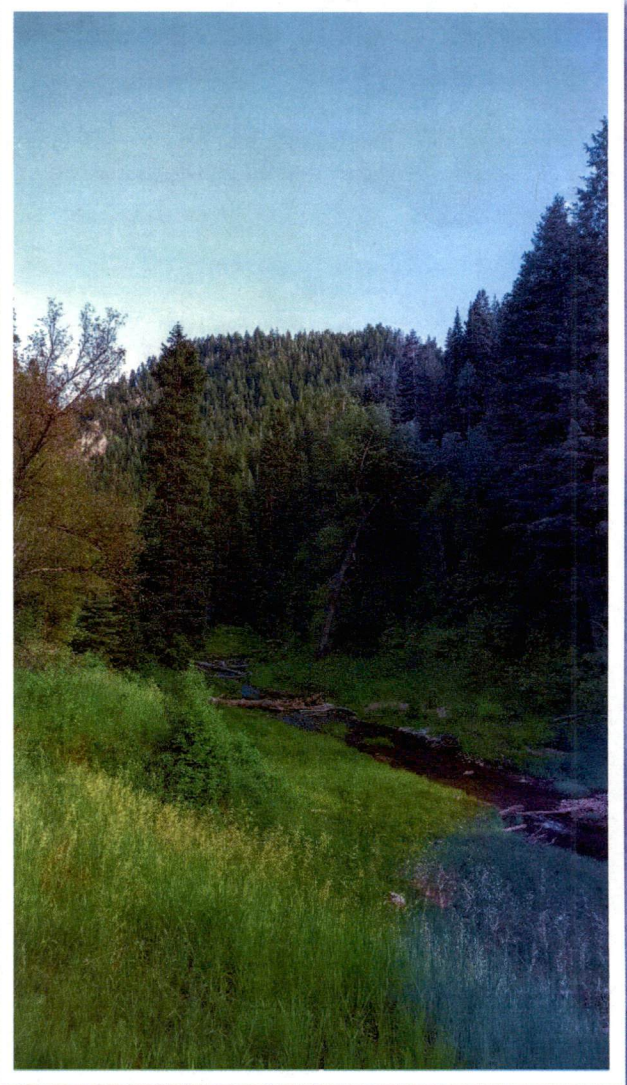
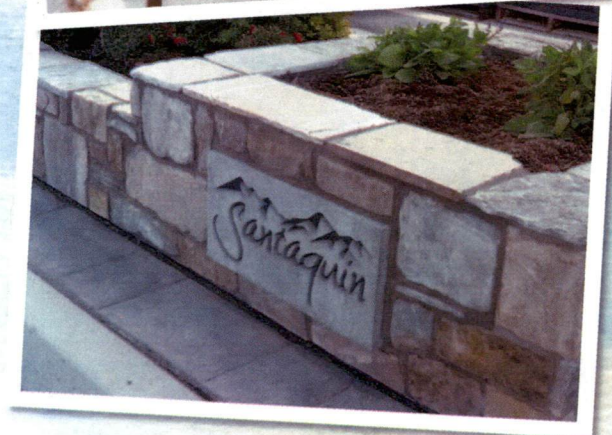

Kirk F. Hunsaker, Mayor


Susan B. Farnsworth, City Recorder



Santaquin

ANNUAL BUDGET
2018-2019



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SANTAQUIN CITY ANNUAL BUDGET

FOR THE FISCAL YEAR

JULY 1, 2018 – JUNE 30, 2019

KIRK F. HUNSAKER

MAYOR

KEITH E. BROADHEAD

COUNCIL MEMBER

NICHOLAS P. MILLER

COUNCIL MEMBER

ELIZABETH B. MONTOYA

COUNCIL MEMBER

CHELSEA L. ROWLEY

COUNCIL MEMBER

D. LYNN MECHAM

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.

A hand is shown pointing upwards towards a rectangular sign with a thin black border. The sign contains the word "MISSION" in a bold, black, sans-serif font. The hand is positioned below the sign, with the index finger pointing directly at the text.

MISSION

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EXECUTIVE SUMMARY

June 20, 2018

To: Honorable Mayor Kirk F. Hunsaker,
Members of the Santaquin City Council,
and Residents of Santaquin City,

It is my pleasure to present the Fiscal Year (FY) 2018-2019 Budget to you for your approval. This is a balanced budget that provides for the full on-going operations of the city. This document is prepared for your consideration following the presentations of the Tentative Budget on May 16, 2018 and the Public Hearing on June 6, 2018. The following Budget Message is a brief overview of the highlights in the budget.

The budget is the financial plan for FY2018-2019. It provides the financial guidance necessary to conservatively implement the goals and objectives established by the Mayor and City Council. The budget is one of the primary guiding documents that the city prepares each year. It provides a delicate balance to ensure that city resources are managed responsibly and essential city services are held to the highest level of quality. The changing demographics of Santaquin City, with high growth and new people moving to our community every day, requires that we balance an ever-increasing demand for services within the financial constraints of the city. This balanced budget identifies financial trends, identifies increased revenues, features a number of accomplishments that include several major capital projects and creates several new positions that will help us continue to make Santaquin City the greatest community in the country.

BUDGET MESSAGE

This budget has been prepared in a good economic environment. The national and local economies continue to show signs of improvement with 52 consecutive months of year-over-year housing value increases. Further confirming a growing economy, the city's sales tax receipts have shown an increase for the ninth consecutive year. Sales tax receipts for the 2018 Fiscal Year are up 11.8% over the 2017 Fiscal Year.

The population of the State of Utah is projected to double by 2065 with a significant amount of that population growth projected within Utah County. Santaquin City is already experiencing a significant wave of growth. However, due to the topography of the region, Santaquin City, as the southern gateway to developable lands west of Utah Lake, will continue to experience high levels of growth.

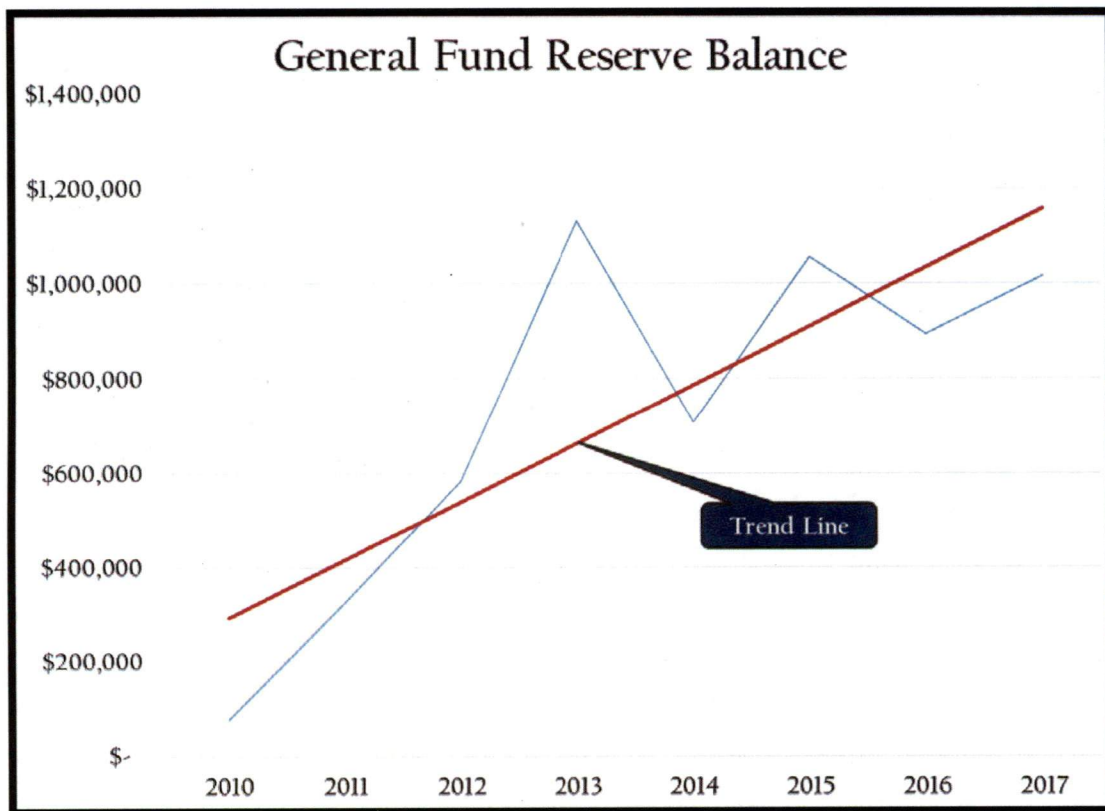
According to the US Census projections, Santaquin City has increased its population by an average of 3.9% over the past seven years. However, based upon the city's own building permits and average number of residents per home, the city's internal estimate of the average population growth rate is closer to 5.3%. Historically, US Census data from 2000 to 2010, illustrated that Santaquin City's population grew by 88% which was well beyond the published yearly estimates provided by the Census Bureau in midyears between the formal censuses.

In addition to population growth, there is a demand for new housing and the scarcity of affordable housing has rapidly increased home values and home construction costs. Further complicating the growth is an extremely low unemployment rate in the region. The March 2018 unemployment rate in Utah County was 3.0%, which is below the State of Utah's average of 3.1% and the national average of 3.9%.

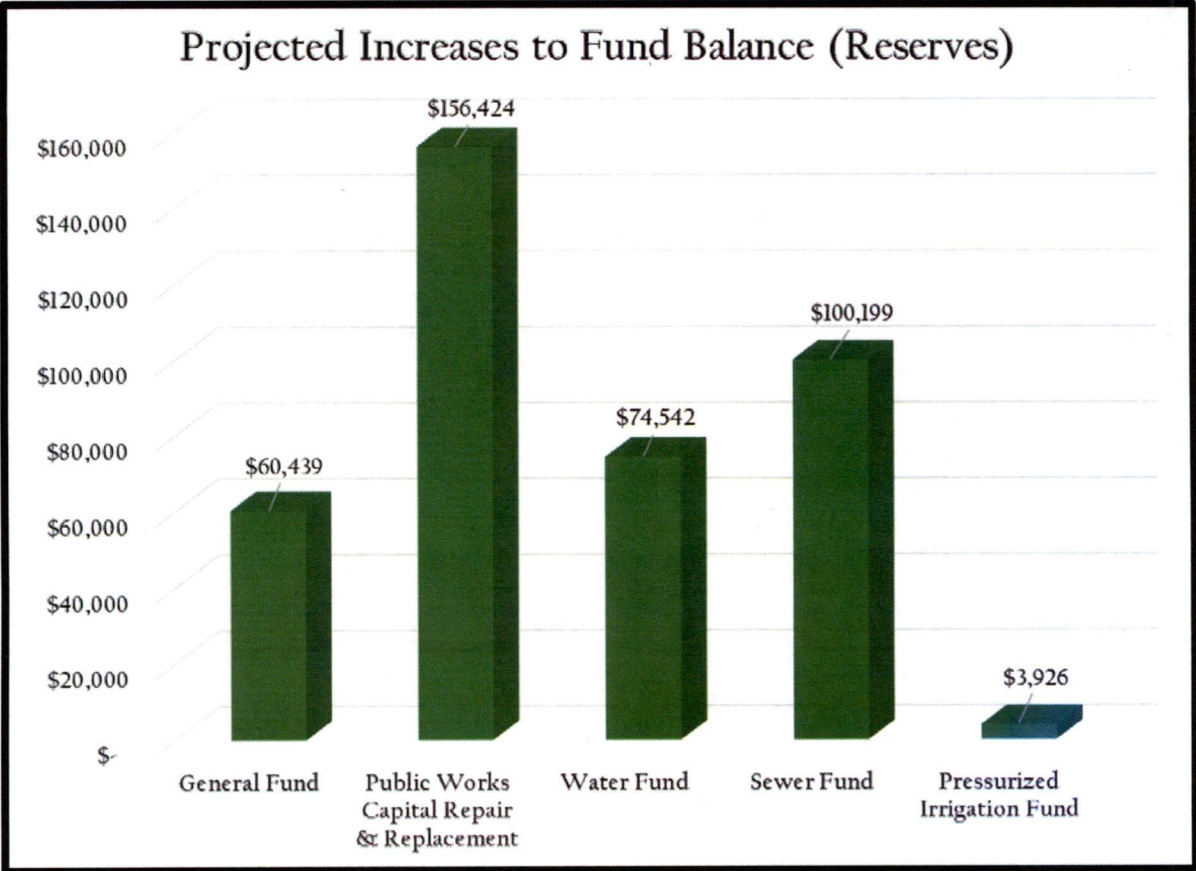
Despite such indicators causing general optimism, increased growth in revenues can also be an indicator that the city should expect an increase in costs to provide its operations and maintenance as well as to complete much needed capital projects. Nationally, as well as locally, growth in the housing market, growth in population, and low unemployment rates all combine to create an environment of probable increased levels of inflation.

The city has many financial needs, both in capital projects as well as in operations and maintenance, which will be further identified in this document. Such needs create an enormous strain on an organization that relies on elastic revenues such as sales tax, building permits and impact fees, which are often dependent upon a continued robust economy and growth in the housing market. To mitigate the risks, it is prudent during good times to grow the city's reserve funds in the event that another recession is experienced. Santaquin City places a high priority each year to grow the city's reserves to insure adequate coverage during down turns in the economy.

From 2010 to 2017, Santaquin City has grown its General Fund Reserves by nearly a million dollars or 1188% from its low. In FY2017-2018 General Fund reserves increased by another 10% and citywide increases to reserves in FY2018-2019 are projected to increase by nearly \$400,000.



Much of the credit for this success is due to the city's department directors who work hard to provide excellent service in the most efficient manner possible and with limited budget resources. A fully sustainable budget provides for operations, personnel, capital investment and replacement sufficient to provide the services desired by the residents of Santaquin on an on-going basis. This requires a revenue stream that can weather the inevitable ups and downs of the economy without causing dramatic swings in service levels. More importantly, it takes dedicated leaders who consistently operate their departments at, or below, their budgeted expenditure level. New and creative ways to protect the public's trust and create value at every level and in every department are a standard operating procedure at Santaquin City. While all goals have not yet been achieved, each and every year our staff have worked as a team to show continued improvement. It is more than great teamwork, it is ownership at every level and its employees who treat each other like family.



Financial Policies

The city is required by State law to enact a balanced budget. Santaquin City's budget proposal is presented with revenue and expenditure levels that are believed to be achievable and is balanced without any increases in taxes.

The City Council has directed staff to prepare this and future budgets with the following guiding principles:

- Enact policies that are in harmony with adopted ordinances, General Plan, and Capital Facilities plans and the goals and vision established by the City Council.
- Revenues and expenditures should be estimated at levels that are believed to be achievable.
- One-time revenues should be used for one-time expenses.
- Due to its volatility in poor economic times, incremental increases in sales taxes should be used with caution to meet long-term financial commitments and where possible should be used to meet one-time expenses and build reserves as needed.
- Property taxes, fees, and other more stable sources of revenue should be set at sufficient rates to support critical services and programs essential for maintaining the public health, safety, and welfare.
- Sustainable, ongoing revenue sources should be used to pay for ongoing expenses.
- Fees and utility rates should be increased annually consistent with inflationary rates in order to maintain the operations of the city and also to protect the public from significant increases in rates and fees.
- Enterprise funds should be self-sustaining. The city should develop healthy reserves in enterprise funds for long-term replacement needs and emergency repair and maintenance of critical facilities.
- Maintain updated capital facility master plans for culinary water, irrigation water, sanitary sewer, storm drainage, parks, transportation and public safety infrastructure needs. The master plans should include strategic operations, maintenance, and replacement guidelines with supporting financial plans. Financial plans should justify rate structures that support the implementation of the master plan.
- Develop and follow a market driven compensation plan that will entice and retain good, quality employees. Analyze the need for additions to staff and evaluate the need to replace staff when a position becomes open due to resignation or retirement.
- Use debt with prudence and wisdom. Debt should be used for capital expenditures that would place the city in a position of strength and preparedness for the community's future. The city should refrain from using debt that includes a growth factor based upon population estimates which may be impacted over time through economic downturns. Revenue bonds are the preferred bonding tool for all critical infrastructure 'needs'. Community amenities or 'wants' should go before the voters in the form of general obligation bonds.

Revenue Highlights

- Santaquin City is not proposing a property tax increase in FY2018-2019. Property Taxes are estimated by the Utah County Clerk’s office to be \$711,748. While this reflects an average growth rate consistent with the city’s increase in housing stock, it is important to note that due to a software issue last year, the FY2017-2018 property tax estimate provided by the county was over estimated by nearly \$40K.
- Sales taxes in FY2018-2019 are estimated to increase by 3.3% to approximately \$1.4M.
- Utility Service Fees are modified each July with a Cost of Living Adjustment (COLA) based upon the Consumer Price Index for the preceding calendar year. For FY2018-2019, this reflects a 2.1% increase to base and user rates for Culinary Water, Pressurized Irrigation Water, Storm Water, Solid Waste and Sewer* Fees. (*The sewer base rate increase of \$20/month imposed in FY2011 is exempt from the annual COLA increase). These adjustments, in combination with new home construction, will increase revenues as follows:

Service:	Revenue FY2017-2018	Projected Revenue FY2018-2019
Culinary Water	\$1,022,396	\$1,077,716
Pressurized Irrigation Water	\$842,509	\$870,000
Storm Water	\$36,715	\$42,840
Sanitary Sewer	\$1,697,816	\$1,811,948
Solid Waste	\$561,507	\$607,176
Total:	\$4,160,943	\$4,409,680

While these revenue increases provide a means for the city to maintain the services it provides to its residents, only the Culinary Water and Pressurized Irrigation Water rates (combined) meet the Median Adjusted Gross Income (MAGI) threshold provided by the State of Utah for eligibility to their grant and low-interest bond funding program. If Santaquin City intends to seek grants or low interest level bond in future years for Sewer or Storm Drainage projects, it would be prudent for the City Council to consider a multi-year stepped utility rate increase plan for these utilities.

- Fund to fund transfers are a necessity to cover operational overhead costs within a community that has an extremely low commercial business base. The city works to keep those transfers as low as possible from year to year. For FY2018-2019, proposed increases of transfers to the General Fund have increased by \$34,902* or 3.4%. (*Reflects all year over year transfers to the General Fund including repayments loans made by the General Fund to subsidiary funds in prior years).
- Impact fees (new home construction fees) estimated across all the enterprise funds are based upon a projection of 200 new homes that will be constructed in FY2018-2019. These one-time funds are earmarked for specific capital projects for which they were collected. The timing of these projects will be based upon actual impact fee receipts. As such, fluctuations in the housing market will not affect the operations outlined in the FY2018-2019 Budget. However, increases or decreases to the rate at which new housing is constructed may have an effect upon the timing of these projects.

Personnel

This budget includes two additional full-time employees, a Code Enforcement Officer within the Police Department and a Public Works/Park & Recreation Department Laborer. Part-time hours have been increased in the Parks & Recreation Department to supplement full-time resources as well as the Fire Department to provide day time coverage. Overtime hours have been increased within the Police Department to insure adequate coverage and to support new community events such as the Concerts in the Park (June 2018 – Diamond Rio). Lastly, with the added hours in the Fire and Recreation Departments, many of the seasonal and volunteer positions have been reclassified as part time. Others have been consolidated while others remain unfilled. Additional information can be found in the Departmental Review subsection of this document.

City Wide Personnel Changes
Broken down by Function Area
and Employment Classification

Functional Area	2017	2018	2019	Variance
Administration:				
Full Time	4	4	4	0
Part Time	7	7	7	0
Seasonal/Volunteer	0	0	1	1
Community Development:				
Full Time	6	6	6	0
Part Time	0	2	2	0
Seasonal/Volunteer	0	0	0	0
Leisure Services:				
Full Time	2	3	3	0
Part Time	20	17	24	7
Seasonal/Volunteer	52	50	30	-20
Public Safety:				
Full Time	13	13	14	1
Part Time	8	10	17	7
Seasonal/Volunteer	43	53	38	-15
Public Works:				
Full Time	10	10	11	1
Part Time	2	2	3	1
Seasonal/Volunteer	3	3	3	0
Total City Wide:				
Full Time	35	36	38	2
Part Time	37	38	53	15
Seasonal/Volunteer	98	106	72	-34
Grand Total City Wide:	170	180	163	-17

In FY2017-2018, Santaquin City employed the services of an independent third party to conduct a market analysis for all Santaquin City positions. While slight adjustments will be necessary for specific high demand positions such as Police Officers and Building Inspectors, the overall Santaquin City compensation plan is found to be 2.35% below the market; a figure well within statical margin of error. The success for this strong position can be attributed to the formation and active attention of a Salary Review Committee which includes the Mayor, two council members, as well as senior staff. A policy implemented by this committee in FY2014-2015, set a goal to have all personnel, who are performing at or above expectations, hit the salary range midpoint within nine years and max-

point within eighteen years. Though difficult to implement at the time, this policy has insured that our staff is adequately compensated comparable to the market.

For FY2018-2019, personnel wages are proposed to increase for Cost of Living Purposes by 2.0% (e.g. given in January, 2019). This increase is based upon the Consumer Price Index for calendar year 2017. In addition, possible merit increases will allow an additional increase of up to 3% per employee (e.g. given after employee performance reviews on their anniversary date). In addition, this budget anticipates an across-the-board \$1/hr. salary increase for all FT Police Officers (e.g. Frontline – Sgt.) that will be provided in June of 2018 to maintain a competitive edge for the retention of our exceptional public safety personnel. Furthermore, Santaquin City will be implementing a 401K contribution for all Utah State Retirement System Tier-2 FT Police Officers to create parity between Tier-2 and Tier-1 officers. It is believed that this offering will incentivize new recruits to consider the Santaquin City Police Department for their career while striving to retain their services for the entire duration of their career.

Medical and dental insurance premiums were projected to have an increase in excess of 20%. To mitigate this possible increase, while working to preserve the coverage levels for our staff, Santaquin City sought bids from competing insurance companies. It was determined that the city should switch its insurance coverage to Educators Mutual Insurance Company (EMI), the city's current dental insurance carrier. With the switch, the increase to benefits will be 8.6% year over year, and 12.6% when considering the newly added employee positions as well as for those employees who experienced a transition in their personal lives (e.g. new babies, marriages, etc.). For more information regarding Salary and Benefits, please see subsection Salary and Benefits under the Budget Summary Section of the FY2018-2019 Budget.

Operations

Many operating accounts remained unchanged although a few accounts were increased when the additional expenditures were unavoidable, e.g., increased utility costs or necessary maintenance costs to continue providing a service (See Appendix A).

Capital Projects

Santaquin City has done an exceptional job planning for, and implementing, strategically planned capital projects which have prepared the city for the wave of growth that it is currently experiencing and will continue to experience in the decades ahead. The city has a fully metered pressurized irrigation system with nearly 100% of the city's residents connected. The city has, and continues to grow, its culinary and irrigation water rights, sufficient to maintain its current growth rate through buildout. Our community has invested in a state of the art Water Reclamation Facility (WRF) which is the first in the State of Utah to treat (to an exceptionally high quality) and reuse 100% of the city's sewer effluent in the city's Pressurized Irrigation System. This ever-growing water resource will help the city continue to meet its water needs through buildout.

In FY2017-2018, Santaquin City commenced construction on a two-part Booster Pump and Irrigation Tank Project which will provide the city the means to move water from any source to any pressure

zone within the city. The construction of an irrigation tank on the east bench will provide an irrigation source for the east side irrigation system, which utilizes a culinary water source at the present time. This project will not only enhance the overall integrity and capability of the system, it will work to preserve culinary water for the culinary system. (\$4.0M)

In FY2018-2019, Santaquin City will resolve a significant health and safety issue by working in partnership with the Summit Ridge Developer to provide a secondary access to this development by extending Summit Ridge Parkway to US-6 Main Street. The bond for this project will also construct a new (500 West Street) behind Santaquin Elementary school leading to the city's Rodeo Grounds. Road construction incentive dollars will be used to offset road construction costs for the developers of the Orchard Lane Commercial District provided they commence construction on their anchor grocery store pursuant to the schedule outlined by the City Council. Lastly, the 2018 Roads Bond will widen 300 West Street north of Main Street in an effort to provide two-way traffic with parking and eliminate the city's only permanent one-way street. (\$4.25M)

Other Capital Projects planned in FY2018-2019 include:

- WRF Capacity Expansion – Additional Processing Train (\$1.8M)
- Soccer Field Construction (\$900K)
- 300 West Safe Walking Routes to School Improvement Project (\$738K – Federally Funded)
- Annual Road Maintenance Project (\$631K)
- Debris Basin Study (\$428K – Federally Funded)
- Culinary Water Capital Facility Plan Update (\$60K)
- Irrigation Water Capital Facility Plan Update (\$60K)
- Road Fee Study (\$50K)
- Transportation Capital Facility Plan Update (\$40K)
- Storm Drainage Capital Facility Plan Update (\$13K Remaining in FY2018-2019)
- Ballfield Fence Replacement (\$20K)
- Recreation Department Relocation – Fixtures (\$15K)
- Cemetery Gateway Arch Installation (\$5K)
- Public Safety Capital Facility Plan Update (\$5K)

Capital Vehicles and Equipment

To lower the cost of repairs and insure the highest possible residual/resale value, Santaquin City has implemented a vehicle rotation program that insures that all safety sensitive positions have vehicles that remain under warranty. While it was initially difficult to implement this program, which necessitated a debt in the form of capital leases, in FY2017-2018 Santaquin City was able to purchase its vehicles with no new debt. The acquisition of new vehicles without the use of debt continues in FY2018-2019, except for a newly added rotation program for the Fire Department's Self-Contained Breathing Apparatus (SCBA) Upgrade which will be funded over a 7-year period.

New vehicles and equipment for FY2018-2019 include the following:

- Fire SCBA Rotation Program (7yr) - \$192K
- Police Car Rotation (3) - \$150K
- Lawn Mower (2) - \$65K
- Bucket Truck (Used) - \$40K
- Floor Scrubber - \$15K
- Soccer Goals - \$12.2K
- Sports Turf Renovator - \$12K
- Building Upgrades (Cameras/Kiosks etc.) - \$7.5K
- PW Truck (Used) - \$5K
- Tumbling Floor - \$3.2K

Debt

The city has a current annual debt service obligation of approximately \$1.7 million. This budget accounts for increased debt in the Water Fund which closed in April of 2018 for \$3.441M as well as the issuance of \$4.25M of additional debt anticipated in the month of July for the construction and maintenance of roads. Debt service payments for both bonds will begin in the FY2019-2020 fiscal year. In addition, the city will be funding the Fire Departments SCBA rotation program with a 7-year \$192K capital lease.

The city has no general obligation debt.

For more information regarding debt as well as the impact of debt on operations and the legal limit for indebtedness, please see subsection City Debt under the Budget Summary Section of the FY2018-2019 Budget.

Challenges for the Future

The City faces the following challenges in FY2018-2019 and beyond:

- Continually increasing need of funding for road maintenance and improvement; the initial planning to address this issue will be evaluated through a Roads Fee Plan that will be conducted in FY2018-2019.
- Increasing indebtedness to fund essential infrastructure needs within a rapidly growing community.
- Ever increasing demand for city services, such as an aquatics/recreation center, which may stretch the city beyond its ability to adequately fund at the present time.
- Demographic influx which is changing the political environment and vision of the future.

CONCLUSION

This budget emphasizes maintaining the high level of service that the residents of Santaquin have come to expect. Great effort has been taken to enhance our overall efficiency so that we can meet the increased growth and demand for services in a sustainable manner. I appreciate the dedication of our many employees and volunteers that serve in this community. I am especially grateful for their willingness to accept change and evolve in a constantly changing environment.

Thank you for taking the time to read this Budget Message. Please feel free to contact me if you have any questions.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'B. Reeves', with a long horizontal flourish extending to the right.

BENJAMIN A. REEVES
Santaquin City Manager



SANTAQUIN CITY COMMUNITY PROFILE SECTION

This section of the city's 2018-2019 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.



Santaquin Area Map

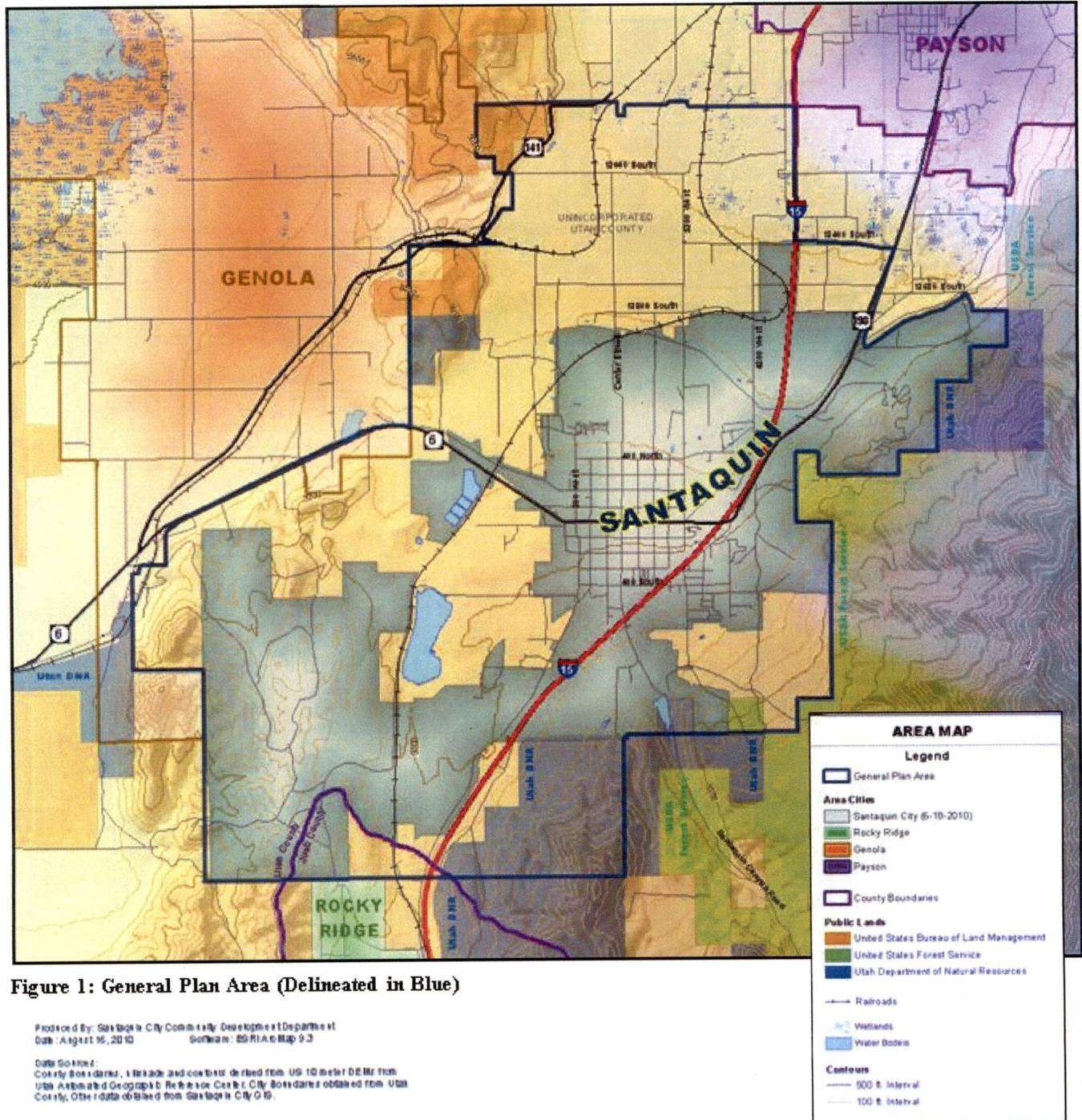


Figure 1: General Plan Area (Delineated in Blue)

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 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.



Old Rock School House
Corner of 100 South and 100 West

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 was laid in 1971, which proved to be an efficient method of conserving valuable water resources. Irrigation methods changed to sprinkling systems or drip systems, enabling farmers to efficiently irrigate land that was not level, bringing more farmland into production. Historic irrigation ditches are still prevalent in the community and continue to serve the needs of local farmers. Natural gas service was brought to Santaquin in 1954, and marked a major development in the modernization of the community.

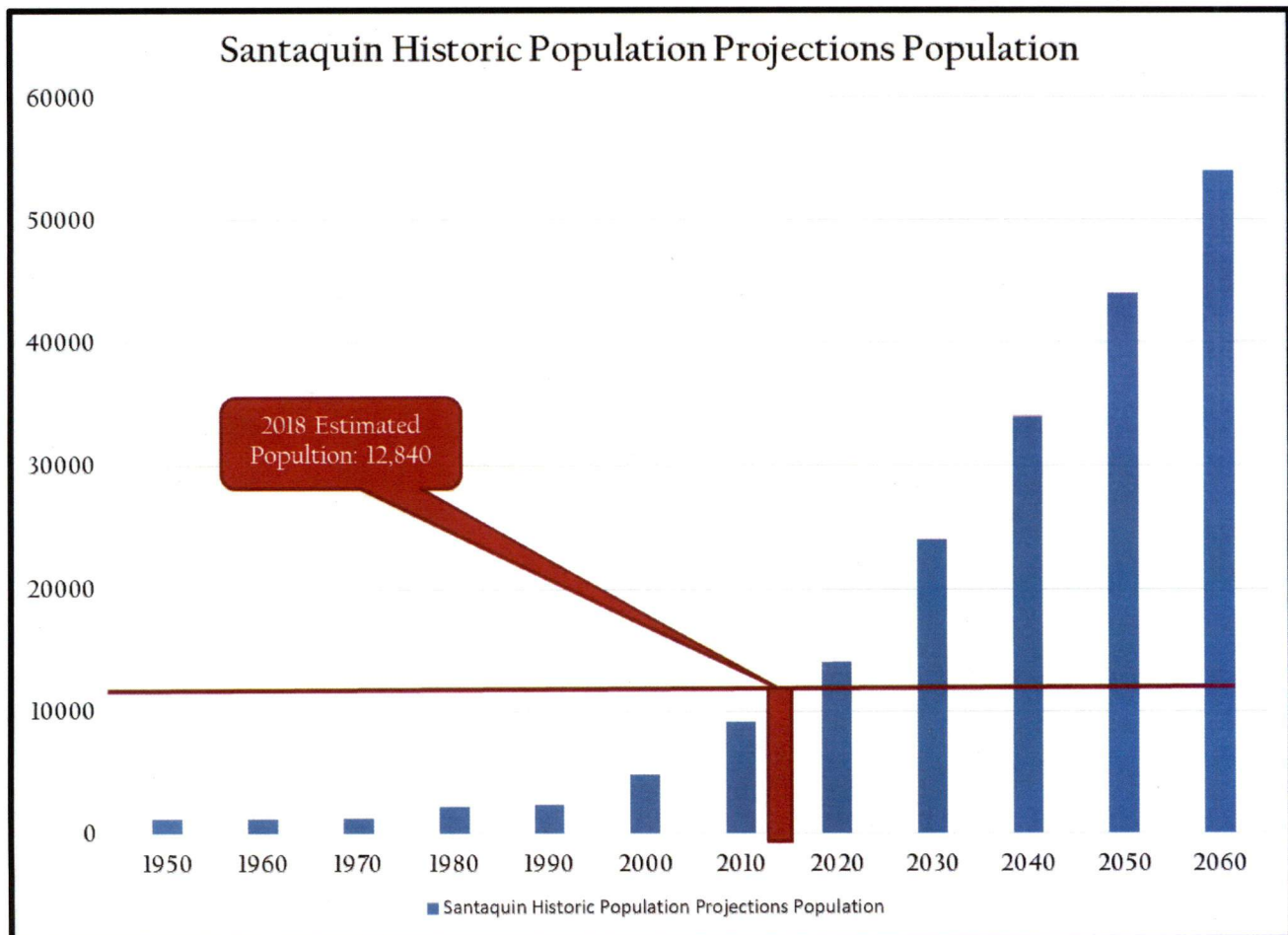


View of the Orchard Blossoms in
Santaquin

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

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

The population of Santaquin has grown from 12 in 1851 to 1,214 in 1950, 1,236 in 1970, 2,386 in 1990, 4,834 in 2000, 9,128 in 2010, and an estimate of 12,840 in 2018. Mountainland Association of Governments projects Santaquin will nearly double in size within the next 10 years as growth in Utah County continues to push south. Potential build out of the city is estimated near 55,000 persons and illustrated in the following graph.



GENERAL INFORMATION

Date of Incorporation	January 4, 1932
Form of Government	Six Member Council
Certified Tax Value of the City	\$471,356,475
Certified Tax Rate of the City	0.001644
Total Anticipated Property Tax	\$774,486
Area of the City (sq. mi.)	10.40
Median Household Income	\$65,959
Median Home Value* Census	\$199,500
Median Home Value * Zillow	\$281,500
Average Home Listing * Trulia	\$315,646
Population Growth Rate (2010-2017 U.S. Census est.)	27.3%
2017 Census Population (Federal estimate)	11,652
<u>Population Composition</u>	
White	83.0%
Hispanic	14.7%
American Indian	0.3%
Black	0.5%
Asian	0.1%
Other	1.4%
<u>Gender</u>	
Male	52.7%
Female	47.3%
<u>Age</u>	
Median Age	23.1
Under 20 Years	42.5%
20-64 Years	51.9%
65 and Over	5.6%

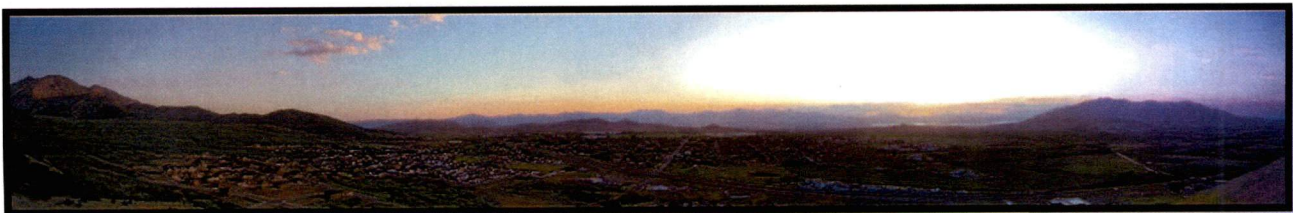
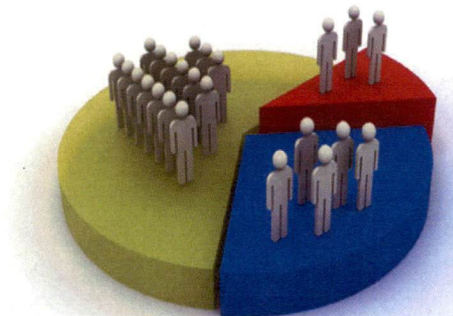
GENERAL DEMOGRAPHIC STATISTICS



POPULATION PROJECTIONS

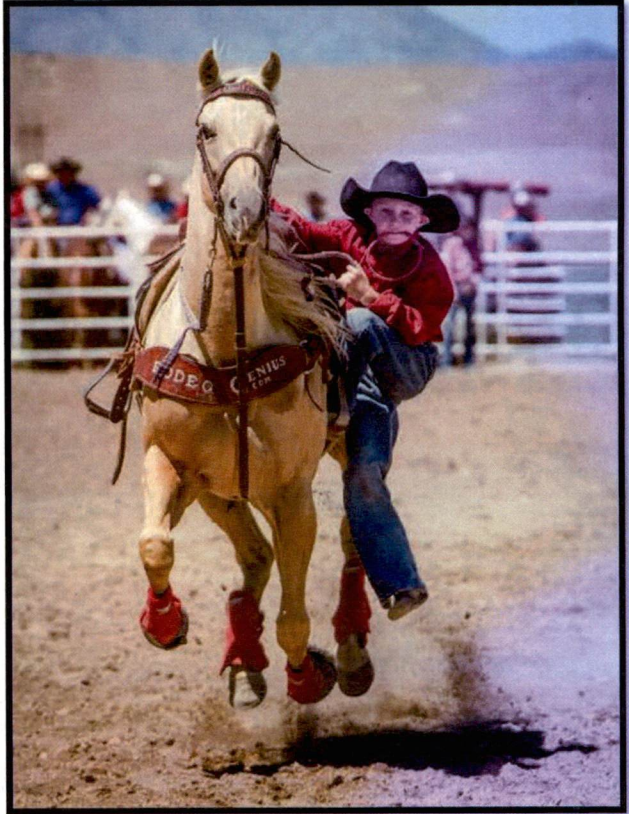
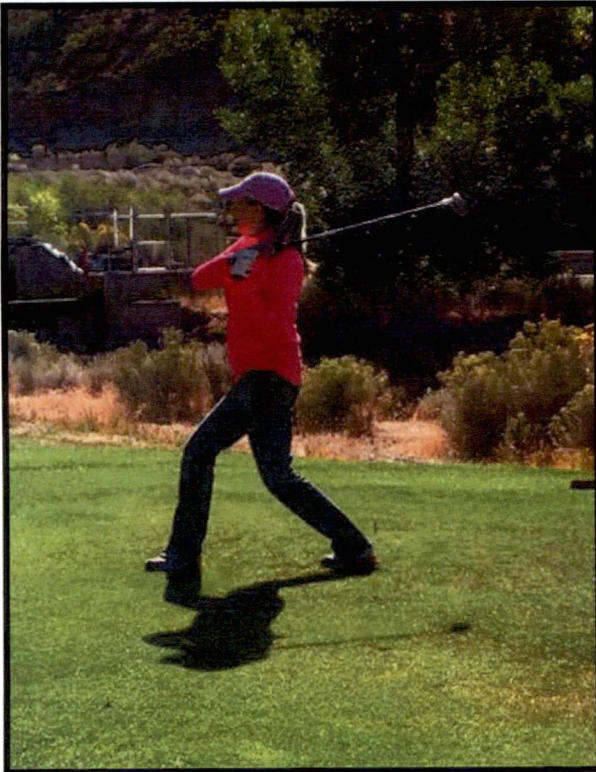
Current (2018 Calculated Estimate)	12,840
2020	14,000
2030	24,000
2040	34,000
2050	44,000
2060	54,000

Total build-out is dependent upon future annexations



RECREATION

Parks	12
Park Acreage (developed)	71.95
Playgrounds	5
Sports Fields	15
Ski Resorts within 45 miles	9
Lakes within 40 miles	6
Community Center	1



ENTERTAINMENT & BUSINESSES

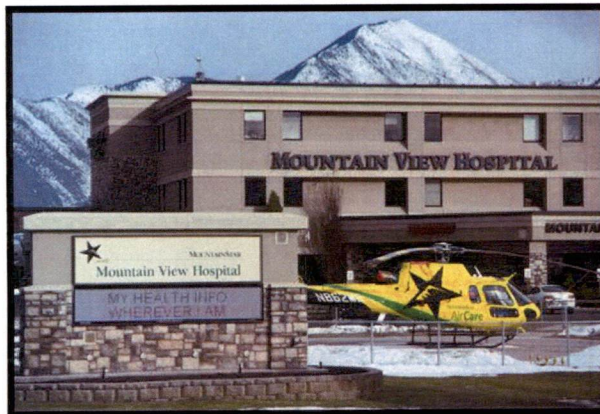
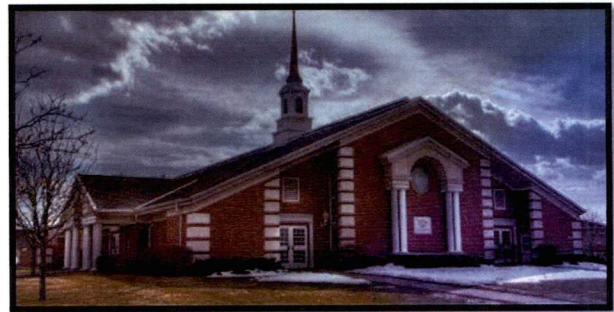
Parades	2
Rodeos	2
Restaurants	8
Hotels & Motels	0
Total Businesses	232





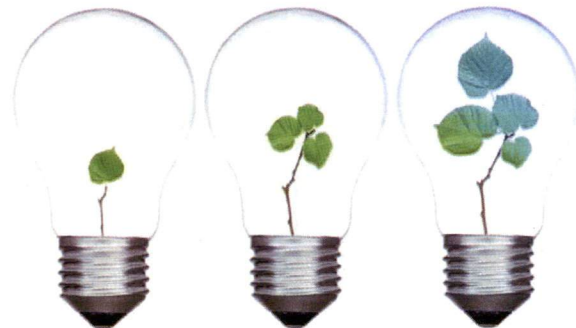
COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT BUILDING PERMITS ISSUED 2017 CALENDAR YEAR	
New Building Permits	
New Residence Single-Family	168
New Residence Multi-Family	40
New Commercial	5
Other	104
Total Building Department	317



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)
Canyon View Medical Clinic
Central Valley Medical Clinic (Santaquin)



Public Works

STORM DRAINAGE

Main Line (miles)	15.67
Number of Man Holes	334
Number of Sumps	448

STREETS & TRANSPORTATION

Miles of Paved Streets	61.70
No. of Street Lights	268
Major Highway	Hwy. 6 & I-15
Distance to International Airport	69.5 Miles
Public Transportation	UTA, Vanpools and Bus Routes

SEWER SYSTEM

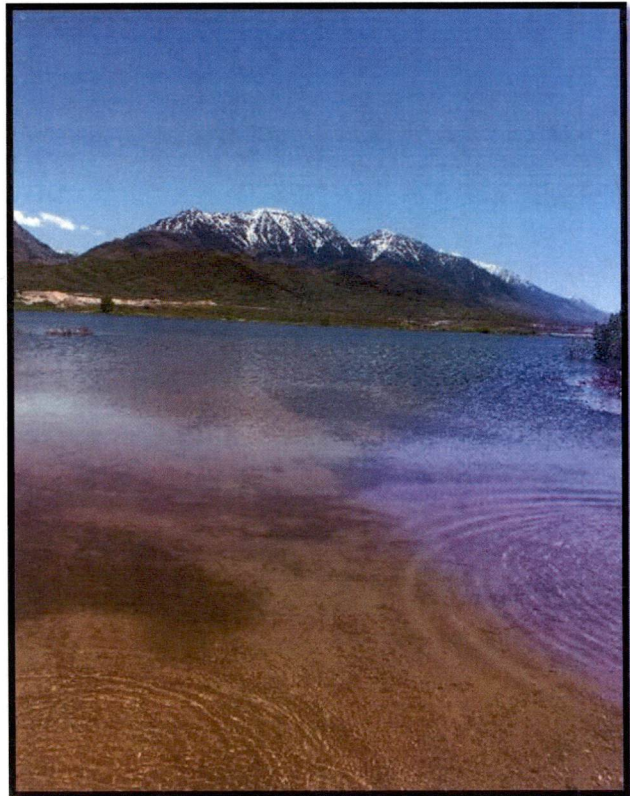
Sewer Lines Miles Inspected	14.6
Total Sewer Lines (miles)	58.24
Number of Man Holes	1198
Sewer Service Connections	3240
Sewer Treatment Location	MBR (N. Center St)

CULINARY WATER

Customer Connections	3321
Water Main Line (miles)	76.57
Storage Capacity	3.76M gal

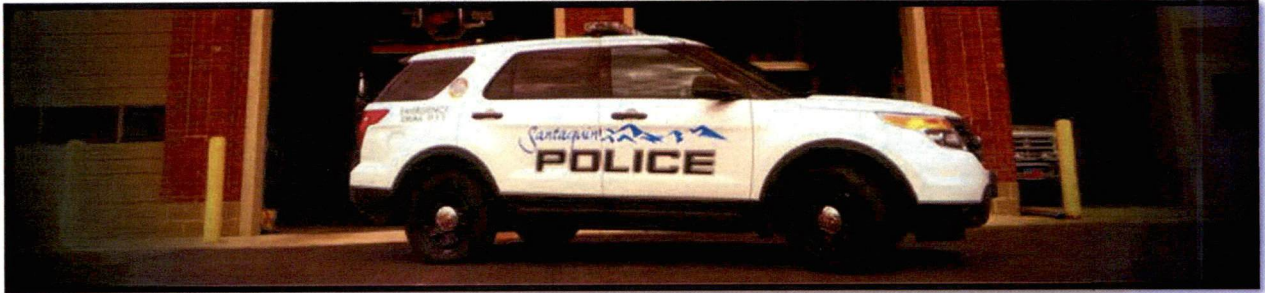
PRESSURIZED IRRIGATION WATER

Customer Connections	3011
Water Main Line (miles)	63.44
Storage Capacity	190.4 Mgal





POLICE PROTECTION 2017 CALENDAR YEAR	
Stations	1
Full-time Police Officers	12
Patrol Units	8
Calls for Service	7,684
Cases	4,024
Arrests	391
Traffic Accidents	119



FIRE & EMS PROTECTION 2017 CALENDAR YEAR	
Number of Fire Apparatus	11
Number of Ambulances	3
Calls for Service - Fire	166
Structural Fires	15
Brush/Wildland Fires	27
Accidents/Vehicles	62
Smoke/CO Alarms	61
Other	1
Calls for Service - EMS	387
Hospital Transports	225

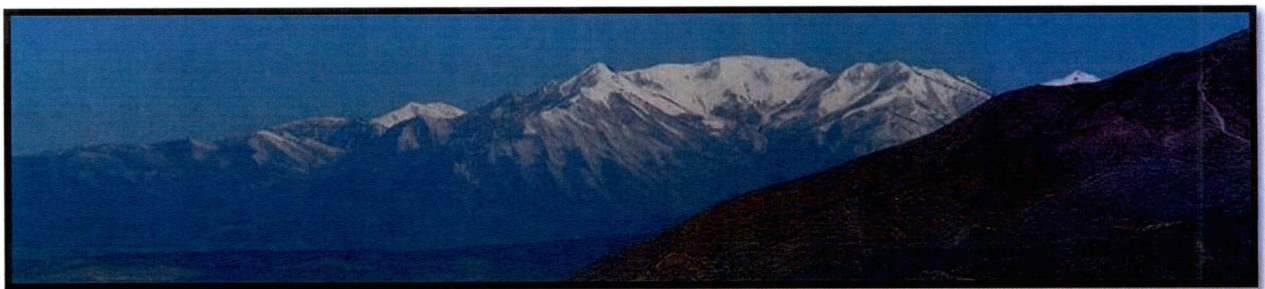




BUDGET OVERVIEW SECTION

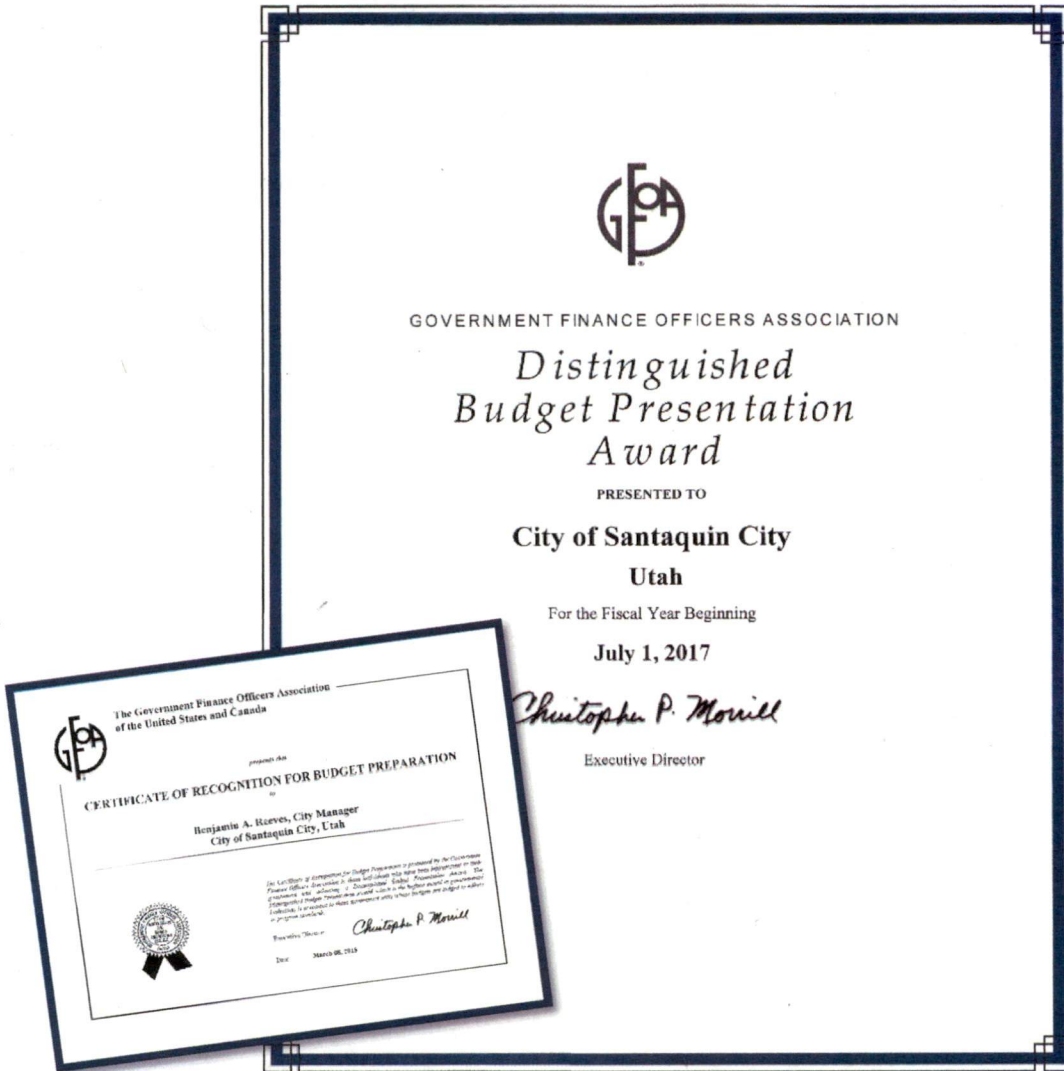
This section of the city's 2018-2019 Budget presents information regarding Santaquin City's focus, initiatives and capital improvements; provides a citywide budget summary; and gives an overview of the city's accounting structure and major budget issues.

Overview of Santaquin City's Accounting Structure.....	28
Supporting Entities – Municipally Controlled.....	33
Organizational Structure and Budget Development.....	41
Santaquin City Goals & Priorities	45



BUDGET OVERVIEW

This is a balanced budget for Fiscal Year 2018-2019 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. Improvements have been made year after year. In 2016 and 2017, Santaquin City was honored to be awarded the “Distinguished Budget Award” designation by the GFOA.



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 2018-2019 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:

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

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:

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

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:

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

SANTAQUIN CITY
2018-2019 APPROVED BUDGET

Capital Projects Funds

In FY 2017-2018 Santaquin City had four capital projects funds utilized by all city departments. A fifth Capital Project fund will be created in FY 2018-19 for the sole purpose of Capital Projects for Roads. With the creation of this new Capital Projects Fund, the City will be dissolving its Special Service District for Road Maintenance (See Supporting Entities – Municipally Controlled, Page 33).

The three original capital projects funds include the following:

- Capital Project Fund – Used for general projects
- Capital Vehicles & Equipment Fund – Used to purchase vehicles and equipment
- Computer Technology Capital Fund – Used to pay for technology needs (e.g. servers, computer rotations, software contracts, etc.)
- Public Works Capital Repair and Replacement Holding Fund – These funds, along with matching funds segregated from the city's Water, Sewer and Pressurized Irrigation operational budgets, are transferred into this new holding fund for restricted capital expenditures necessitating council approval.

It is anticipated that \$50,000 from this fund will be used to install Fiber Connectivity to the Public Works Building in FY2018-2019. In addition, funds will continue to be transferred to the Capital Vehicles & Equipment Fund, for the debt service payments on the new Snow Plow/10-Wheeler Dump Truck approved in FY2016-2017. Regardless of these transfers, it is anticipated that this fund will grow by \$156,424 in FY2018-2019.



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2018-2019 APPROVED BUDGET

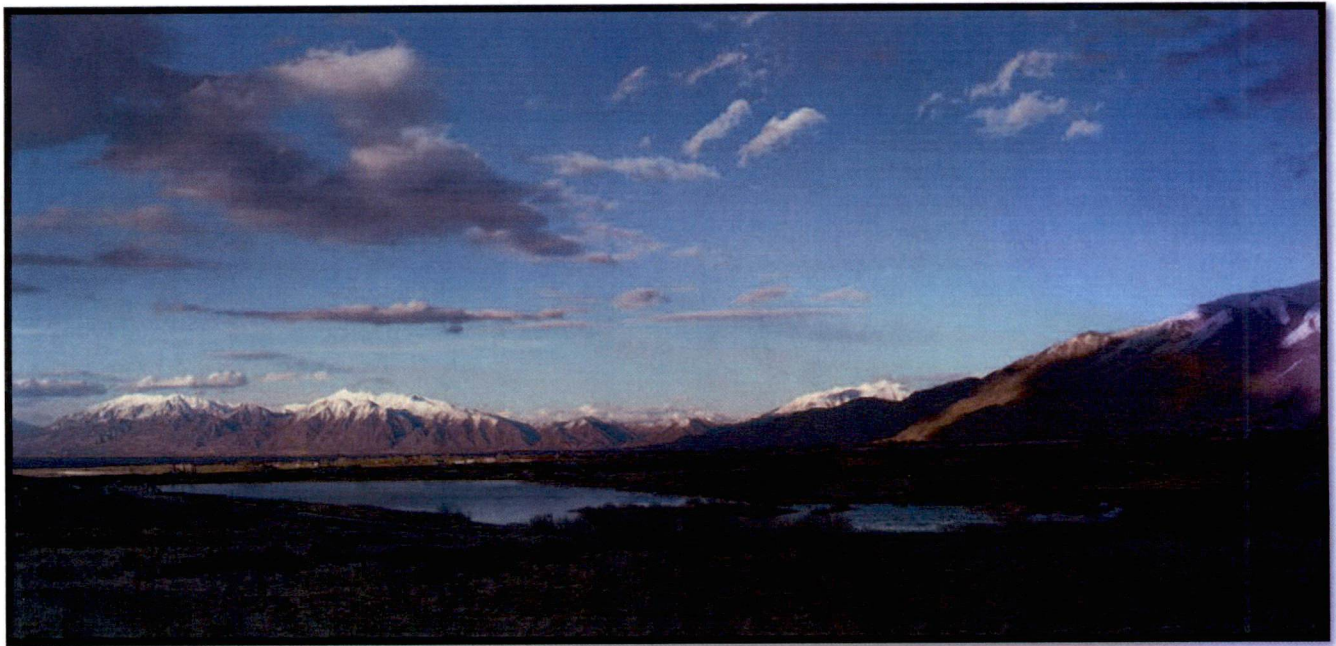
Proprietary Funds

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*

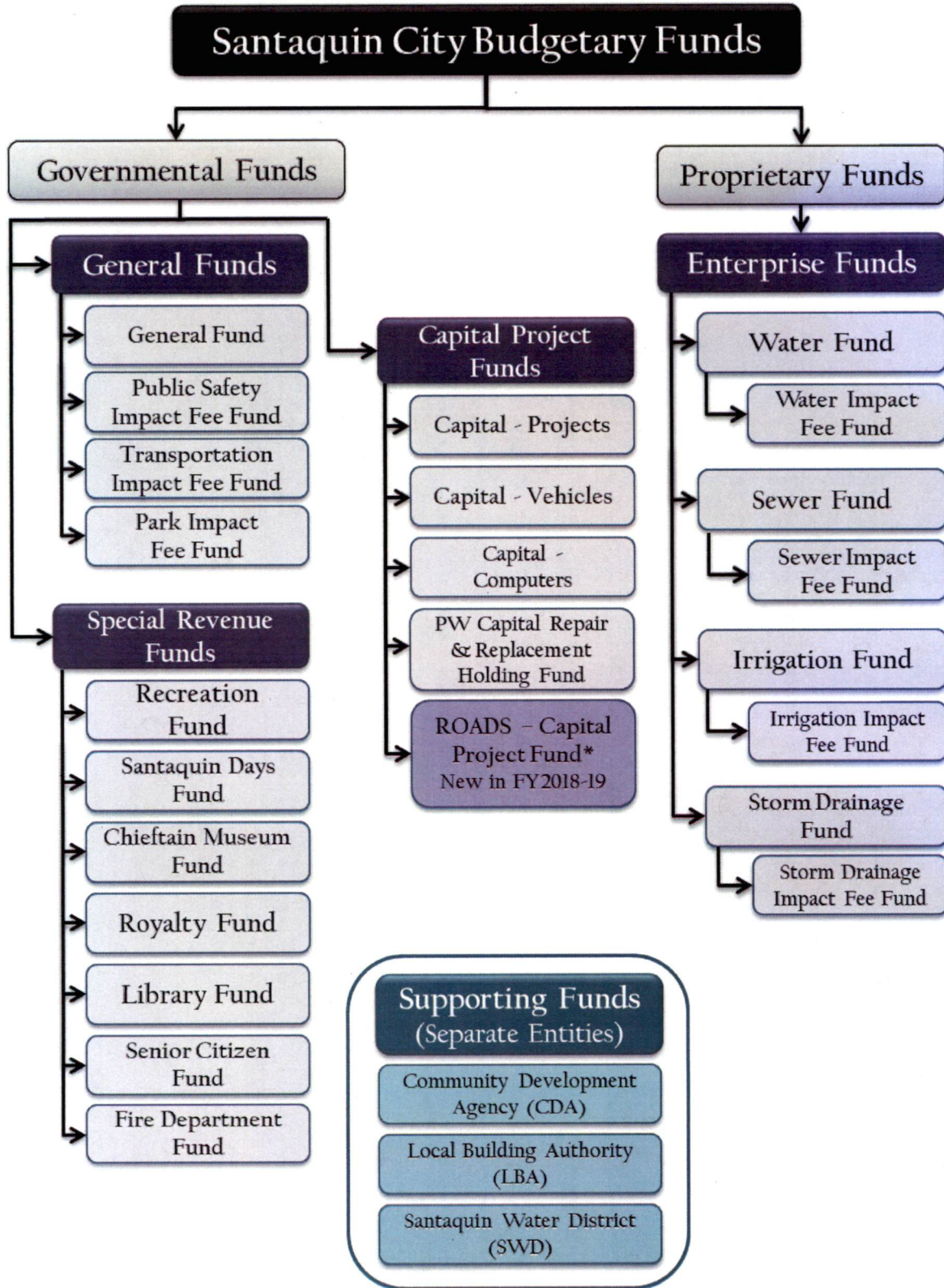
To assist in the collection and distribution of impact fees, debt service payments, and capital projects associated with each of these enterprise funds, corresponding impact fee funds, subsets of the enterprise funds, were created in previous years. With the completion of a Storm Drainage Master Plan anticipated in FY2018-2019, a new Storm Drainage Impact Fee Fund will be created and utilized in FY2018-2019. The Impact Fee Funds include:

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



SANTAQUIN CITY
2018-2019 APPROVED BUDGET

Santaquin Budgetary Fund Chart



SANTAQUIN CITY
2018-2019 APPROVED BUDGET

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, which are as follows:

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.

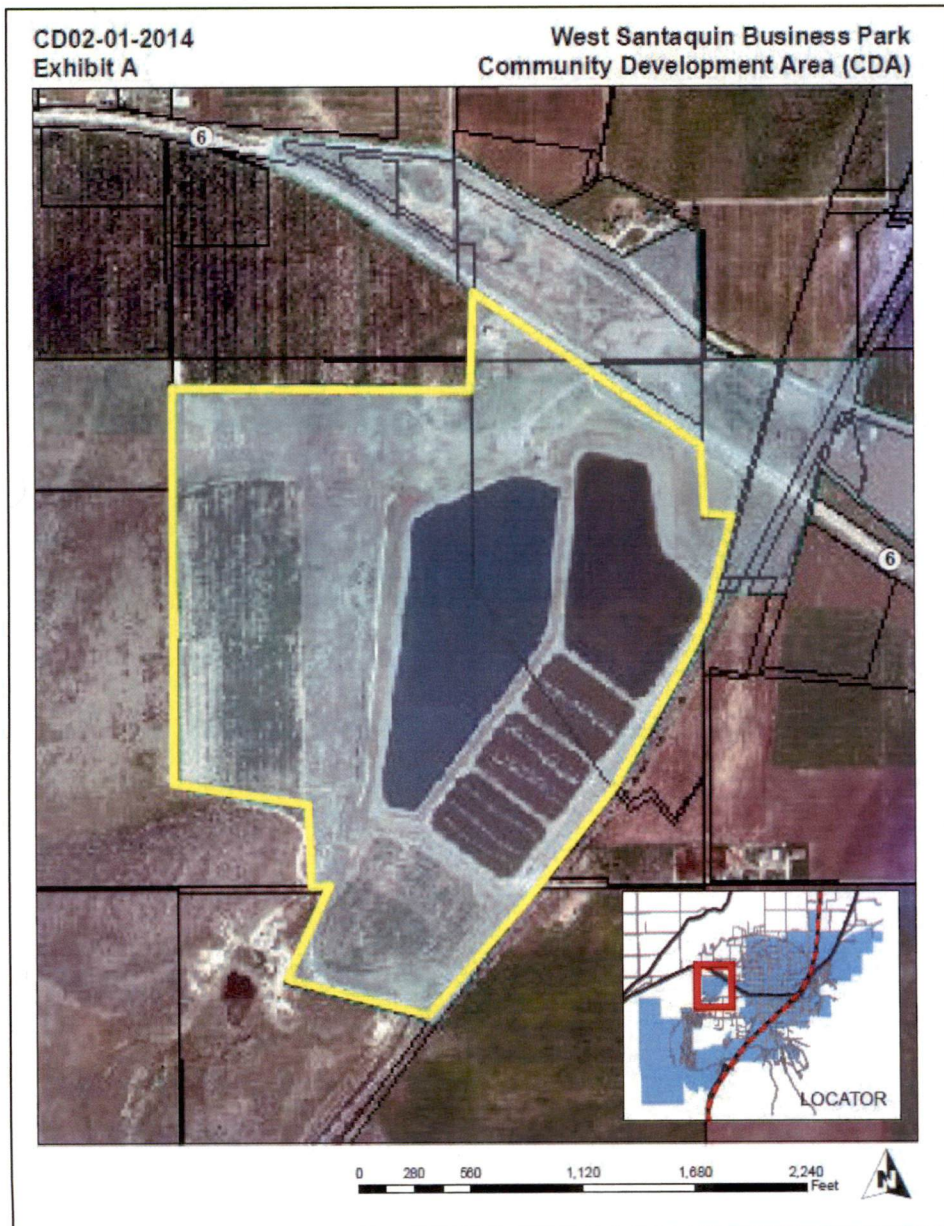
The main tool for CDAs is the "tax increment." CDAs provide assistance for urban renewal, economic development, and community development from revenues provided by the tax increment incurred from developed projects. This tax increment amount is calculated by subtracting the "base taxable value of the 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 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 June, 2018 the design work is complete and Santaquin City has completed the acquisition of the necessary Right

SANTAQUIN CITY
2018-2019 APPROVED BUDGET

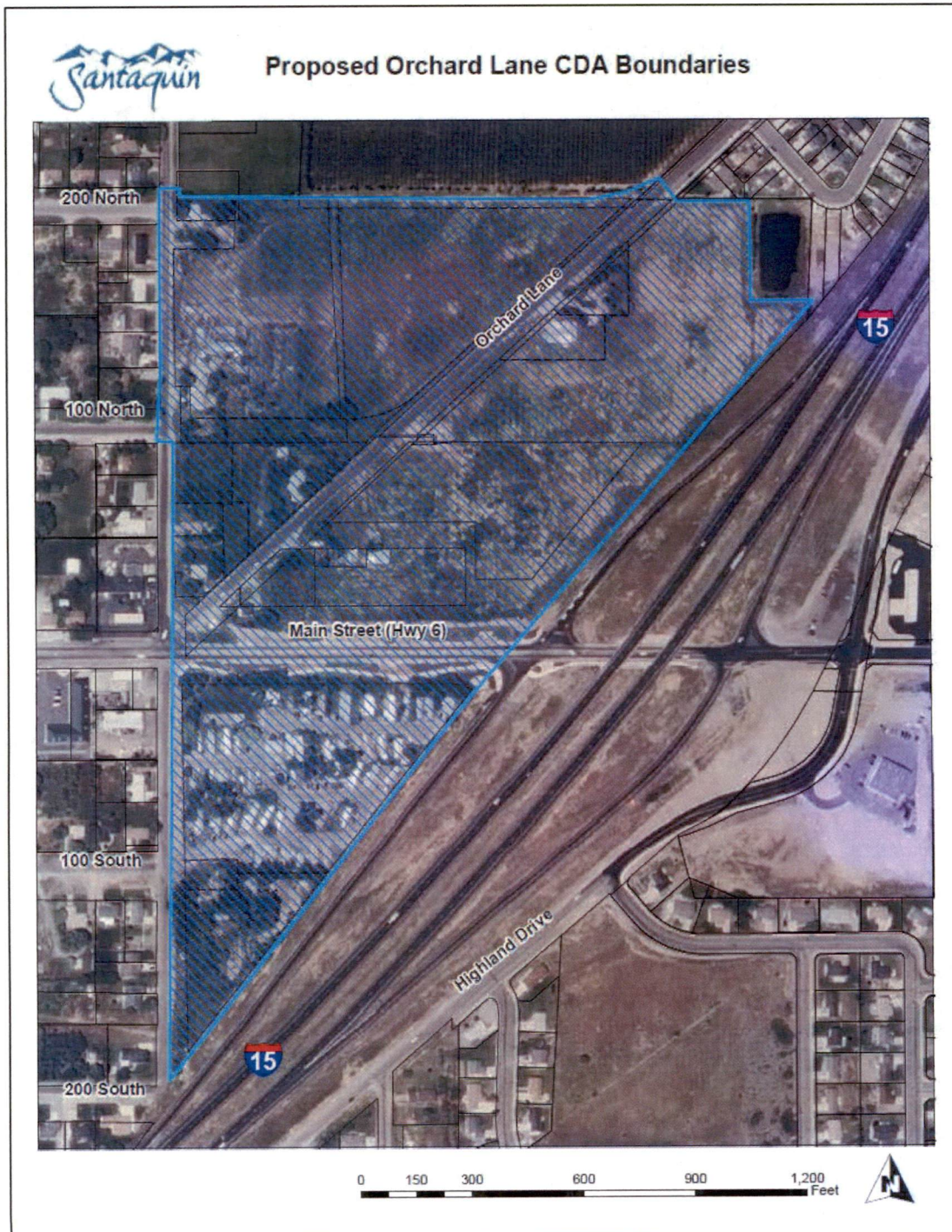
of Way (ROW) to facilitate the project. Furthermore, grant funding for the improvements to US-6 Main Street with its acceleration/deceleration lanes and intersection improvements has been awarded by the local Metropolitan Planning Organization – Mountainland Association of Governments. In the spring of 2018, Dominion Energy installed a new Natural Gas Main Line in the proposed ROW, 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 as soon as it has entered into a reimbursement contract with the Summit Ridge Developer to pay for 50% of the road's construction. As of June, 2018, negotiations are progressing.



SANTAQUIN CITY
2018-2019 APPROVED BUDGET

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



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On May 16, 2018, the Santaquin City Council, acting in their role as Board Members of the Santaquin Community Development Agency, passed Resolution 05-01-2018-CDA "A Resolution Approving an Economic Development Incentive in the Orchard Lane Development Area". The purpose of this incentive is to offset and defray the project's road construction costs, if the project commences construction earlier than what would be anticipated without incentives. In short, if the project's groundbreaking takes place before November 17, 2018 (six months), the grocery store development will received \$400,000. If it commences within six to nine months, they will receive \$300,000; nine to twelve months - \$200,000; twelve to fifteen months - \$100,000; after fifteen months, or August 18, 2019, there will be no road construction incentive.

The budget for the CDA, which anticipates this incentive, is outlined below:

Santaquin Community Development Agency Board	
2018-2019 Budget	
<u>Carry Over Reserve Balance from Prior Year (Equity):</u>	\$ 10,268
<u>Revenues:</u>	
Interest Earned:	\$ 5
Contribution From Surplus:	\$ 995
Transfers from Santaquin City:	\$ 400,000
Total Revenues:	\$ 401,000
Total Equity & Revenue	\$ 411,268
<u>Expenditures:</u>	
Orchard Lane CDA Incentive Package	400000
Misc. Operational Costs including publishing, auditing, supplies, etc.	\$ 1,000
Total Expenditures:	\$ 401,000
<u>Estimated Ending Equity (Carry Over) Balance:</u>	\$ 10,268

*Note: Any unspent funds from the Project Area Plan or Miscellaneous Categories will carry over to the 2018-2019 FY Budget as Equity

Account Number	Description	Actuals (2016-2017)	Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
<u>Revenues:</u>							
81-3610	Interest Earned	\$ 4	\$ -	\$ 3	\$ 5	\$ -	\$ 5
81-NEW	Transfers from City	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000
81-3999	Contribution from Surplus	\$ 20	\$ 1,000	\$ 20	\$ 995	\$ (0)	\$ (5)
	Total Revenues:	\$ 24	\$ 1,000	\$ 23	\$ 401,000	\$ 400	\$ 400,000
<u>Expenditures:</u>							
81-4410.450	Expenses	\$ 20	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -
81-NEW	Orchard Lane CDA Incentive	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000
81-4410.611	Bank Charges	\$ -	\$ -	\$ 20	\$ -	\$ -	\$ -
	Total Expenses:	\$ 20	\$ 1,000	\$ 20	\$ 401,000	\$ 400	\$ 400,000
NET REVENUE OVER EXPENDITURES		\$ 4	\$ -	\$ 3	\$ -	\$ -	\$ -

SANTAQUIN CITY
2018-2019 APPROVED 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 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 table on the following page represents the FY2018-2019 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:

Note: Payments for this were scheduled on July 1st of each year. However, in FY2017-2018, July 1st fell on a weekend. As such, it was necessary to make the bond payment a day early, which was within the prior fiscal year. To insure this never happens again, an extra payment was made in FY2017-2018. In FY2018-2019, and all subsequent years, the payment will be made early in the month of June.



SANTAQUIN CITY
2018-2019 APPROVED BUDGET

Santaquin City Local Building Authority	
2018-2019 Budget	
Carry Over Reserve Balance from Prior Year (Equity):	\$ 35.00
Revenues:	
Budgeted Transfers from Santaquin City 2018-19:	\$ 188,335
Total Revenues:	\$ 188,335
Total Equity & Revenue	\$ 188,370
Expenditures:	
Santaquin City Public Works Building Debt Service	\$ 186,575
Zions Bank Trustee Fees (Annual)	\$ 1,760
Total Expenditures:	\$ 188,335
Estimated Ending Equity (Carry Over) Balance:	\$ 35
<small>*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</small>	

Account Number Description	Actuals (2016-2017)	Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
Revenues:						
82-3610 Interest Earned	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -
82-3910 Transfers from City	\$ 322,127	\$ 186,500	\$ 50,507	\$ 188,335	\$ 0	\$ 1,835
82-NEW Contribution from Surplus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues:	\$ 322,162	\$ 186,500	\$ 50,507	\$ 188,335	\$ 0	\$ 1,835
Expenditures:						
82-4410.450 Expenses	\$ -	\$ -	\$ 1,750	\$ -	\$ -	\$ -
82-4410.611 Bank Charges	\$ 2,172	\$ -	\$ -	\$ 1,760	\$ -	\$ 1,760
82-4410.810 Debt Service - Principal	\$ 167,000	\$ 89,000	\$ -	\$ 93,000	\$ -	\$ -
82-4410.811 Debt Service - Interest	\$ 152,956	\$ 97,286	\$ 48,757	\$ 93,575	\$ (0)	\$ (3,711)
Total Expenses:	\$ 322,127	\$ 186,286	\$ 50,507	\$ 188,335	\$ 0	\$ 2,049
NET REVENUE OVER EXPENDITURES	\$ 35	\$ 214	\$ -	\$ -	\$ (1)	\$ (214)

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 shares 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.

In FY2018-2019, the City will pay the SWD for the use of its irrigation water and the SWD will use said funds to pay its annual assessments to the Summit Creek Irrigation Company.

SANTAQUIN CITY
2018-2019 APPROVED BUDGET

Santaquin Water District		2018-2019 Budget	
Carry Over Reserve Balance from Prior Year (Equity):		\$	5
Revenues:			
Budgeted Transfers from Santaquin City 2018-19:		\$	24,500
Total Revenues:		\$	24,500
Total Equity & Revenue			<u>\$ 24,505</u>
Expenditures:			
Water Assessment Fees		\$	24,500
Total Expenditures:		\$	24,500
Estimated Ending Equity (Carry Over) Balance:*			<u>\$ 5</u>

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

Account Number	Description	Actuals (2016-2017)	Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	% Chg.	\$ Chg.
Revenues:							
83-3610	Interest Earned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83-3910	Transfers from General Fund	\$ -	\$ 50,000	\$ 25	\$ 24,500	\$ (1)	\$ (25,500)
83-3999	Contribution from Surplus	\$ -	\$ 1,000	\$ -	\$ -	\$ (1)	\$ (1,000)
Total Revenues:		\$ -	\$ 51,000	\$ 25	\$ 24,500	\$ (1)	\$ (26,500)
Expenditures:							
83-4410.450	Expenses	\$ -	\$ 46,500	\$ -	\$ 24,500	\$ (0)	\$ (22,000)
83-4410.611	Bank Charges	\$ -	\$ -	\$ 20	\$ -	\$ -	\$ -
Total Expenses:		\$ -	\$ 46,500	\$ 20	\$ 24,500	\$ (0)	\$ (22,000)
NET REVENUE OVER EXPENDITURES		\$ -	\$ 4,500	\$ 5	\$ -	\$ (1)	\$ (4,500)



SANTAQUIN CITY
2018-2019 APPROVED BUDGET

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

It was the intent of the City Council in 2013-2014, that the Roads SSD would be used to raise additional property taxes to cover the costs of the aforementioned services. However, raising property taxes a second time was politically unpalatable. As a result, the City Council opted to make transfers of its Class-C Road Funds (Gas Taxes) and its initial property tax increase directly into the Roads SSD.

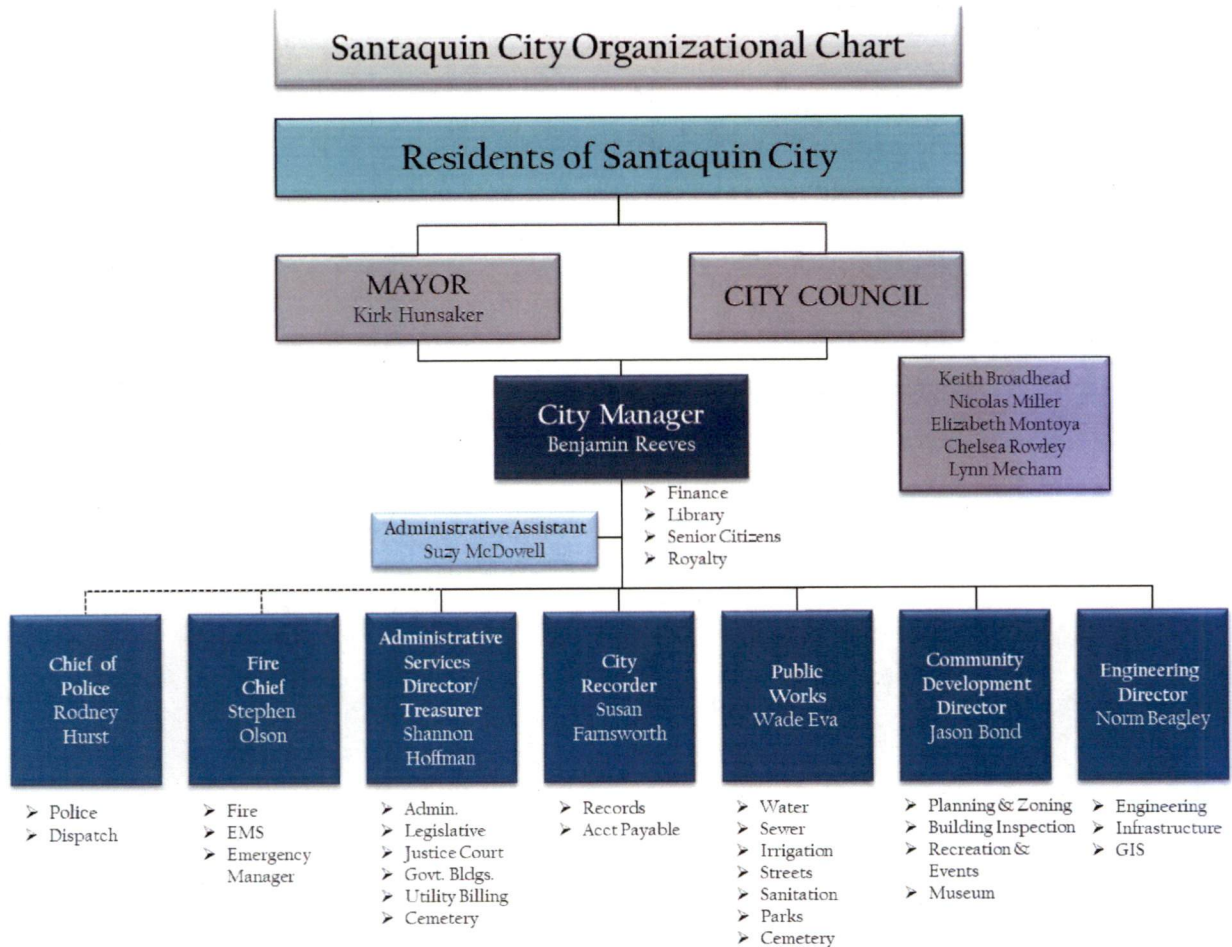
This worked well for the past five years. However, increased reporting and auditing requirements imposed by the Utah State Auditor has diminished the benefits of maintaining a wholly separate entity. Instead, it was determined that it would be more efficient, cost effective and transparent for the City to maintain these funds in a newly created Capital Project Fund for Road Projects, internal to the City's Accounting System. As such, the Roads SSD was dissolved in FY2017-2018.

Santaquin Special Service District for Road Maintenance	
2018-2019 Budget	
Balance as of June 30, 2018	\$ -
<div style="background-color: #0056b3; color: white; padding: 10px; transform: rotate(-2deg); display: inline-block;"> <p style="margin: 0;">Operations Discontinued Santaquin Special Service District for Road Maintenance Disolved New Capitial Projects for Streets Department Created within Santaquin City Accounting</p> </div>	
<u>Estimated Ending Equity (Carry Over) Balance:*</u>	\$ -

SANTAQUIN CITY
2018-2019 APPROVED BUDGET

ORGANIZATIONAL STRUCTURE AND BUDGET DEVELOPMENT

The Santaquin City accounting policies and procedures are designed to support the operations and maintenance of each functional area and department within the city. The following organizational chart outlines the structure by which department heads and Functional Area Directors supervise the utilization of funds within their span of control for FY2018-2019.



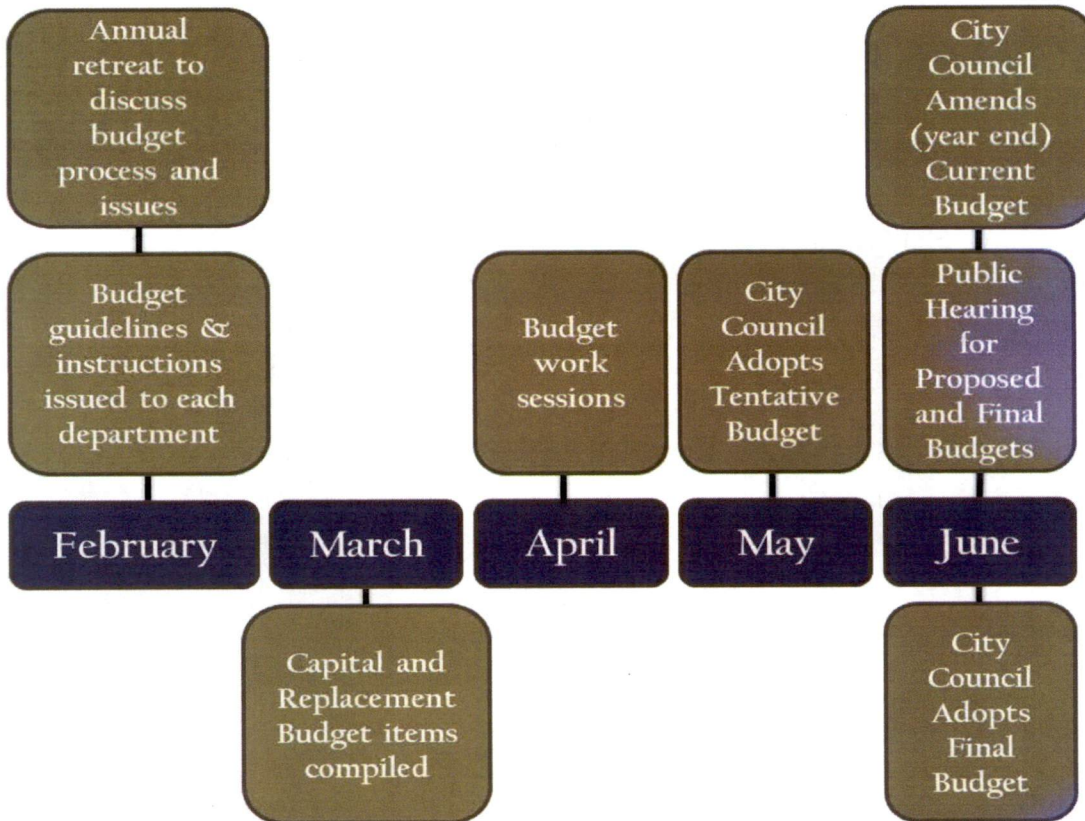
Purchasing Policy

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*), 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.

SANTAQUIN CITY
2018-2019 APPROVED BUDGET

Budget Calendar

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



SANTAQUIN CITY 2018-2019 APPROVED BUDGET

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 recreation complex, city hall or major road connectivity and water infrastructure projects.

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 review 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.

SANTAQUIN CITY 2018-2019 APPROVED BUDGET

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

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

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 an 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 20, 2018, the Santaquin City Staff will work with its Auditing Firm and with the State of Utah to complete Steps 4 & 5.



SANTAQUIN CITY
2018-2019 APPROVED BUDGET

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



SANTAQUIN CITY

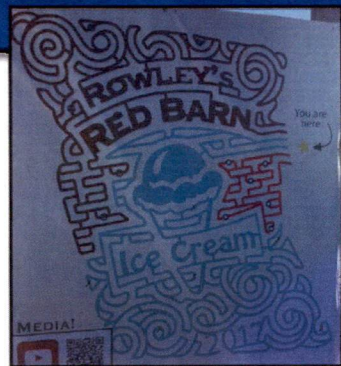
2018-2019 APPROVED BUDGET

In FY2015-2016, the Santaquin City Council established strategic goals and objectives outlined 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 as the efforts of individual employees could be tied directly back to the initiative established by the elected leaders (See Appendix D – FY2017-2018 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, FY2017-2018 and FY2018-2019.

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 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.



Columbus Day of Training & Service
A new tradition was started on October 9, 2017, when the entire Santaquin City Staff spent the morning training and the afternoon handcrafting over 150 wooden toys for the Toys for Tots Marine Coop Charity. The day ended with their families joining them for a Hay Ride & Family Fun at the Rowley's Red Barn



SANTAQUIN CITY
2018-2019 APPROVED BUDGET

FY2018-2019 GOALS & OBJECTIVES

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



SANTAQUIN CITY

2018-2019 APPROVED BUDGET

Major Initiatives for FY2018-2019:

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

A community's economy may be imagined as a barrel with money and goods flowing into the top as well as spilling out. (See illustration). The barrel 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 6.75% 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.*

SANTAQUIN CITY 2018-2019 APPROVED BUDGET



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.

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 31 acres of property near the city’s Main Street freeway exit which would include a new grocery store.

In FY2017-2018, the Santaquin City Council, acting in their role as Board Members of the Santaquin Community Development Agency, passed Resolution 05-01-2018-CDA “A Resolution Approving an Economic Development Incentive in the Orchard Lane Development Area”. (See Community Development and Renewal Agency Budget, Page 33) The purpose of this incentive is to offset and defray the road construction costs of the grocery store (phase 1) of the overall development.

The FY2018-2019 Budget accounts for this \$400,000 incentive as a transfer from the Roads Capital Project Fund to the Community Development and Renewal Agency Budget. Furthermore, the Santaquin City Community Development Department is actively working with the grocery store developer to capitalize on the momentum of this project by seeking businesses interested in occupying the surrounding pad sites.

- Summit Ridge Parkway Extension to US-6 Main Street – The Santaquin City Council agrees the construction of a secondary access to the Summit Ridge neighborhood is the number one health and safety issue facing our community. Providing a second access 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

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enhanced traffic flow and community connectivity. 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 Dominion Energy through this ROW corridor. In addition, Santaquin City has received approval from the EPA to utilize this ground, which was partially paid for with Federal funding in 1991, for the construction of this secondary access.

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. Transportation Impact Fees have been collected and retained in support of this project.
- *Community Development Area (CDA) Project Area* - Through the creation of a CDA, Santaquin City may 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.
- *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 a cost sharing agreement, the developer will have an enhanced product offering as well as fulfilled a future obligation. As of June, 2018, Santaquin City continues to negotiate this reimbursement contract. This is the only remaining obstacle before construction will commence.
- *Federal Assistance* - Through the Mountainland Association of Governments administration of future federal dollars through its Transportation Improvement Fund (TIP) project section process, Phase 1 of the Secondary Access Project was awarded \$700K in 2018 Dollars. Phase 1 includes the intersection improvements along US-6 Main Street with nearly a mile of acceleration/deceleration lanes. Phase 1 of the project is considered a regionally significant project along a federal highway.

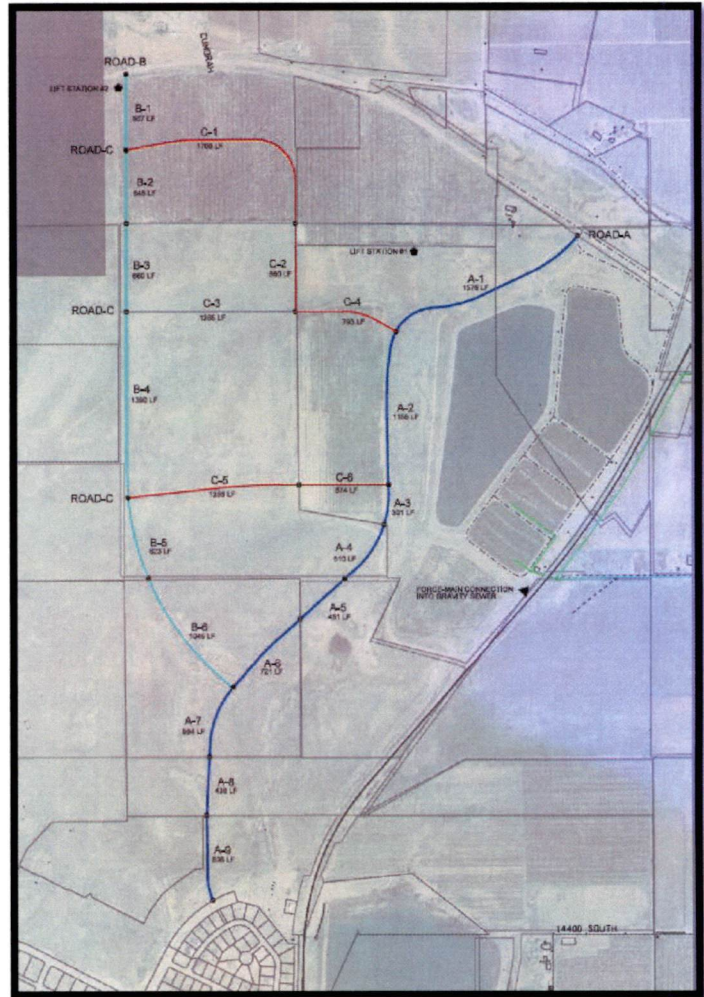
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- *Development of City Owned Property* – As the parkway extends to US-6 Main Street, Santaquin City intends to develop its ground fronting this new road. The development and sale of this asset will pay for the city's 50% of roadway costs.

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

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



- Address Senior Citizen Center Needs – To address our City Facility needs (see *City Facilities*), the Santaquin City Council placed a general obligation bond on the November 2017 ballot to fund building that would house a Senior Citizens Center, City Library and Multi-Use space. Unfortunately, the proposed concept was not approved by the voters which is likely a result of the demographic changes experienced in a high-growth community. The initial feedback received indicated that the community would prefer an Aquatics/Recreation Center which would serve an overall larger cross section of the community with programming for all ages.

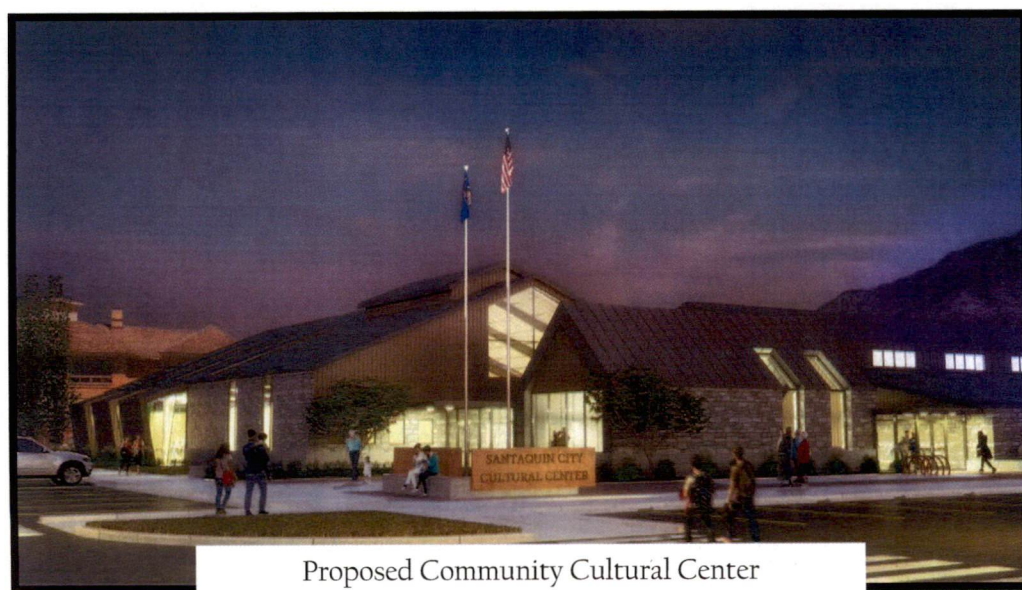
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To better understand the needs and desires of the community, Santaquin City entered into an agreement with Qualtrics Corporation to provide the community a mechanism to conduct enhanced surveys. A committee of interested citizens from across the city has formed to use this software to determine the community's interest so that a new voter initiative might move forward that will address the needs of the entire community, including the seniors.

In addition to the idea of an Aquatic/Recreation Center on the November 2018 ballot, other alternatives the city has explored to meet the needs of its seniors and veterans include:

- Modify the Bond Proposal and Try Again
- Repair the Existing Facility
- Build a New City Hall (earlier than anticipated)
- Relocate to the Old Public Works Building (remodel)
- Merge with Payson City
- Portable Modular Building
- Lease Space (Seasons of Santaquin Assisted Living Center)
- Purchase and Remodel a Local Church Building

The city will continue to explore every alternative in FY2018-2019. Until a plan has been finalized, the seniors and veterans will continue to meet in their existing facility with minimal improvements completed as necessary.



Proposed Community Cultural Center
Failed to Meet Voter Approval – November 2017

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MAJOR BUDGET ISSUES:

City Facilities:

As mentioned in previous chapters, there is a desire shared by our elected leaders, and the 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. However, prior to the construction of new facilities, the elected leaders of the past felt it was prudent to make plans to address the deteriorating condition of the city's current recreation center, council chamber, senior center and museum. This continues to be a pressing concern of our elected leaders in FY2018-2019.

In previous versions of the Santaquin City Budget, a considerable amount of space was devoted towards outlining the major structural issues of the old facilities including masonry cracking, roofing issues and foundation problems, significant issues with the boiler and heating system, plumbing, tile work, electrical system, HVAC system and rodent infestation issues. The following pictures illustrate the some of those issues:



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 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.



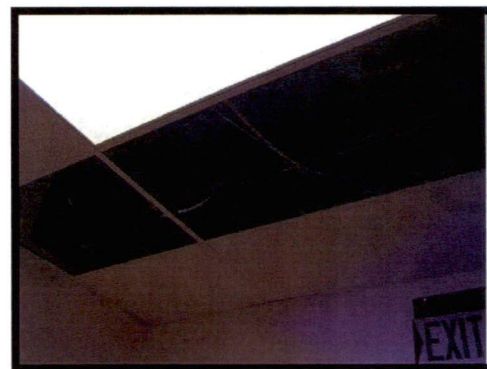
Interior Cracking & Roof Issues

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



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.



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Other issues include:

ADA Requirements

The old facility 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.

Infestation

Bats, rodents, and other bugs and creatures are prevalent. Despite efforts to patch holes in the masonry and 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.

Utility Costs

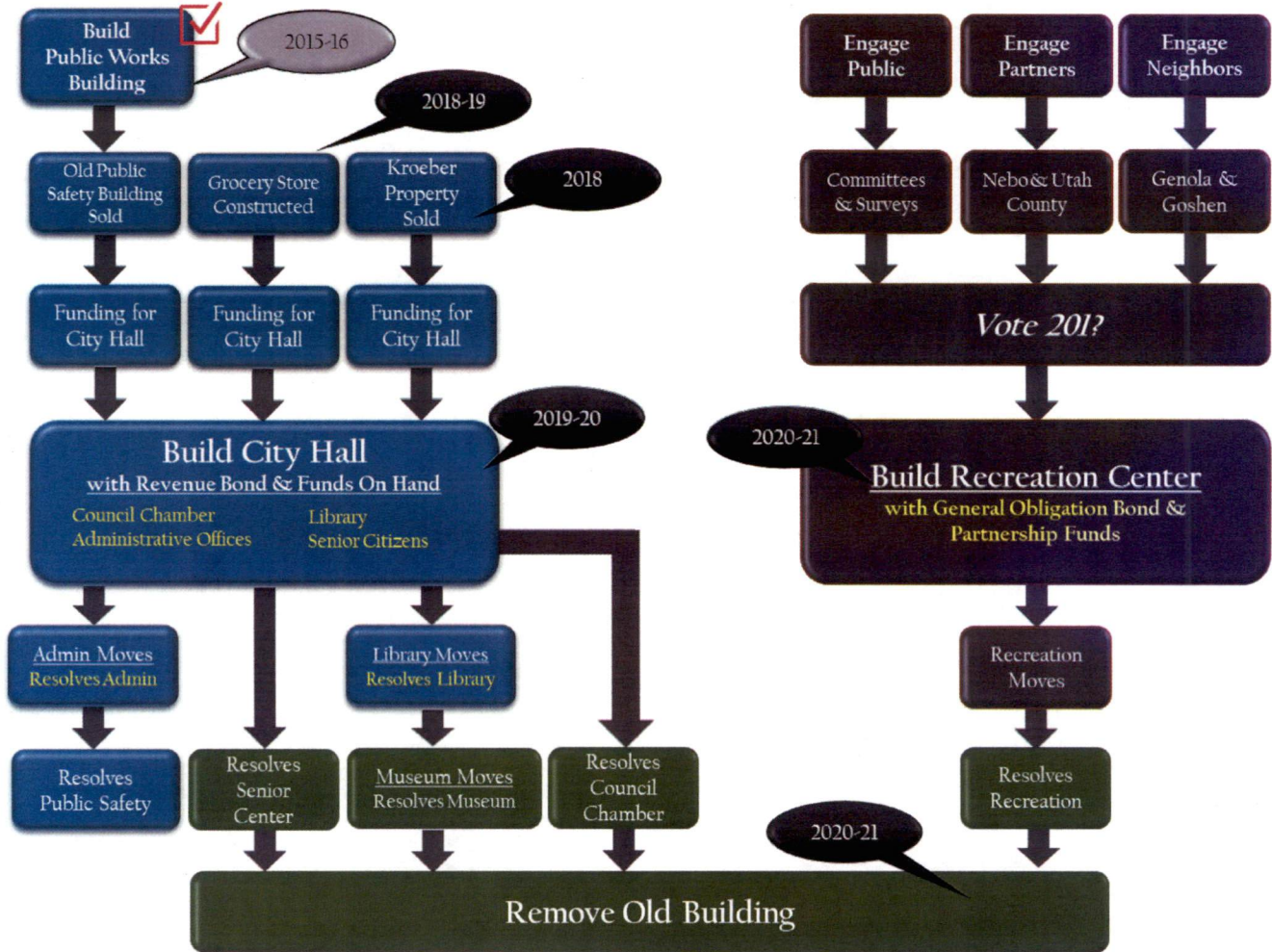
Due to the inefficiencies of these old buildings, the utility rate are in excess of \$3-\$4K per month over the winter.

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

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. Lastly, the elected leaders were 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 were concerned about establishing hard dates for the construction of these projects. (See Old Plan Diagram on the following page).

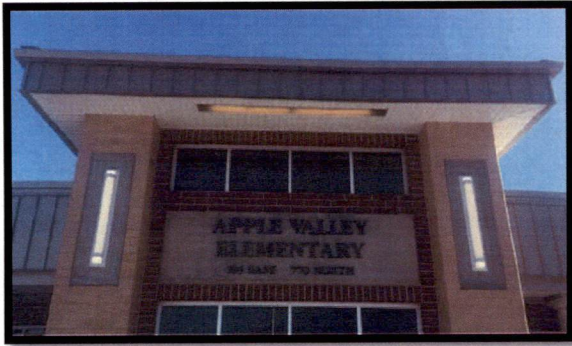
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Old Plan

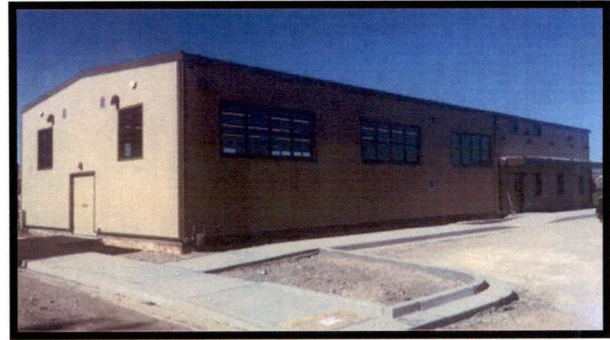


During the FY2017-2018 City Council Budgetary Retreat, a proposal was recommended which would break the city's facilities needs into smaller phases. This plan was further updated during the FY2018-2019 Budget Planning Retreat. The goal of this effort would be to eliminate the use of the old Junior High 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 future offices of the Parks & Recreation Department and by relocating the Senior Citizen Center into a new building. The city also plans to relocate its council chambers to the city court room in the public safety building.

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Newly Constructed Apple Valley
Elementary School opens August, 2018



Newly Constructed Santaquin Parks &
Recreation Offices opens June, 2018

Phase I: Recreation Offices/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 used funds it had on-hand to remodel the old Public Works building near the rodeo grounds into the Parks and Recreation Offices. 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 \$700K project will enhance the health and safety for our patrons and city personnel while dramatically decreasing utility costs. The construction on this building ended in June of 2018. However, the relocation of the department, as well as the construction of the parking lot and landscaping, will be completed in FY2018-2019.

Santaquin City also allocated \$250K in funding to the Nebo School District to expand their new Apple Valley Elementary School to include a full sized gym and bleachers for shared use with the city. By partnering with the school district, they were able to expand the capacity and capabilities of the facility they were already planning to construct to better meet the needs of the city. This is an excellent example of creating community partnership and maximizing taxpayer resources. The new facility will open in August of 2018.

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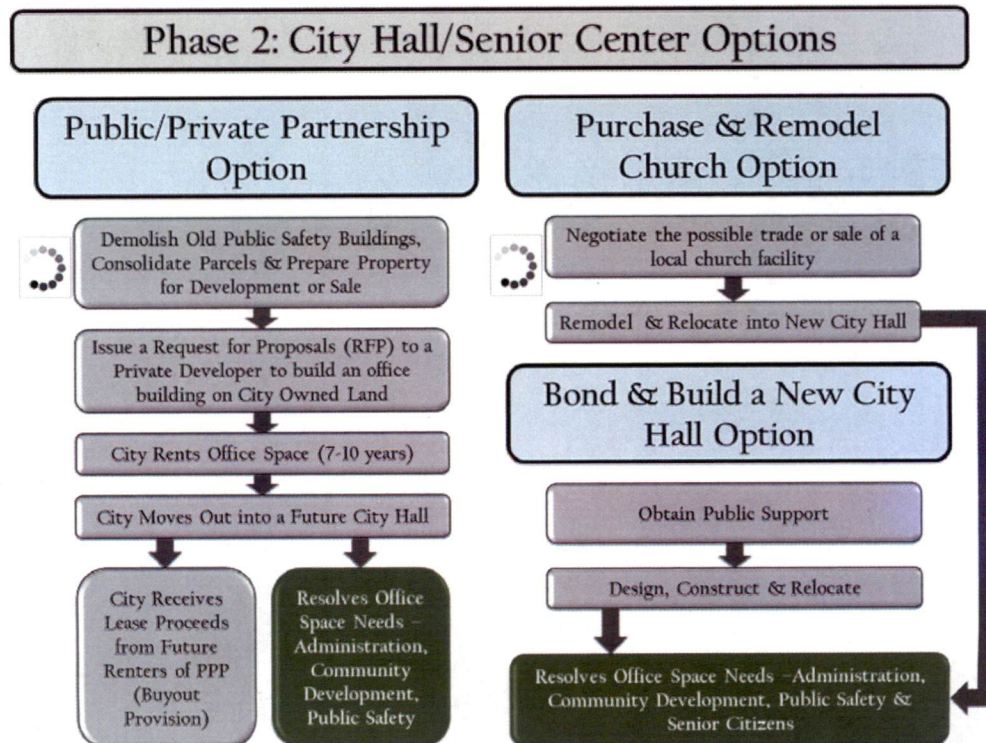
Phase 1a. Full Recreation/Aquatics Center:

As referenced earlier in this document, with the failure of the Senior Center/Library Bond, feedback received by the city indicated that the community may have been more inclined to support the proposed project if it had been an aquatics/recreation center. To quantify and provide validity to the initial feedback received, the city is in the process of conducting a series of community wide surveys.

A group of residents from across the community is actively participating in this process with the hopes that they can create enough community excitement and momentum to put this initiative on the ballot in 2018. Some advantages of a new recreation center for the seniors would include the possible establishment of a senior's area in the new facility or the conversion of the existing facility into a senior center.

Phase 2 – City Hall/Senior Center Options:

The concept of constructing a New City Hall in the previous plan incorporated the construction of a Council Chamber, Administrative & Community Development Offices which would allow these departments to relocate out of the public safety building. This would provide additional space for the expansion needs of all departments. However, with the failure of the bond initiative for the Senior Center & Library, considerations for a new or temporary city hall may need to include sufficient space for the seniors. Three of the options the city is considering are outlined on the following pages.



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Public-Private-Partnership: 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 (2 of 3 floors) 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 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.



Bond & Build a New City Hall –or– Purchase and Remodel Church

Alternatively, the city may consider the construction of a new city hall on an earlier time schedule than originally anticipated. This could be accomplished either the new construction or the acquisition and remodel of an existing facility within the community. Both options would require considerable planning, research and consideration. Analysis will continue in FY2018-2019.

Phase 3: Future Facility Considerations

Demolition the Old Junior
High & Senior Center

Determine Future of
Chieftain Museum

Timing TBD

Phase 3: 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. As funding becomes available, the city plans to demolish the Junior High and Senior Citizens Center sections of the old facility. Both the demolition and possible future investment into the Museum would be considered in future a budget beyond FY2018-2019.





BUDGET SUMMARY SECTION

This section presents the charts, graphs, and table information of the 2018-2019 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

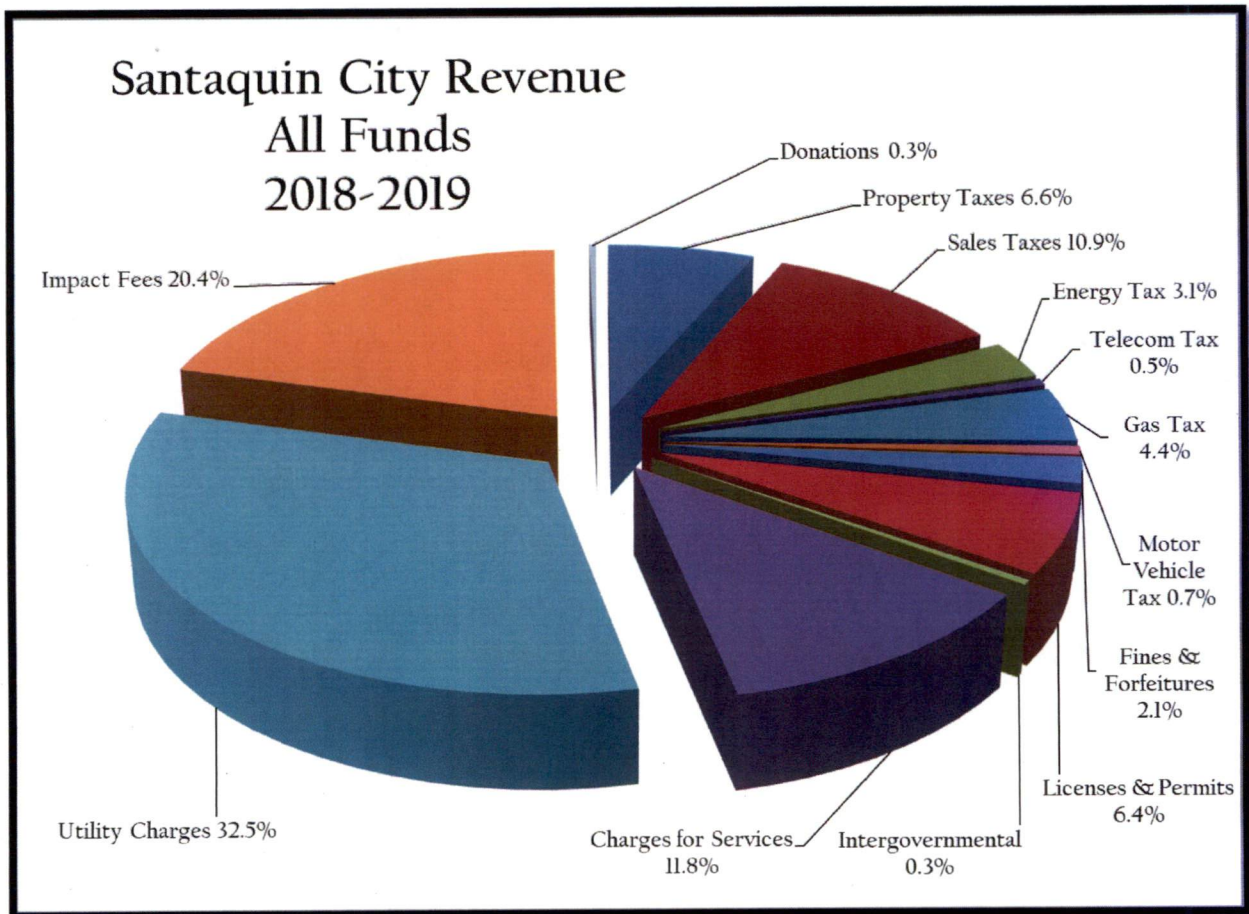
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BUDGET SUMMARY

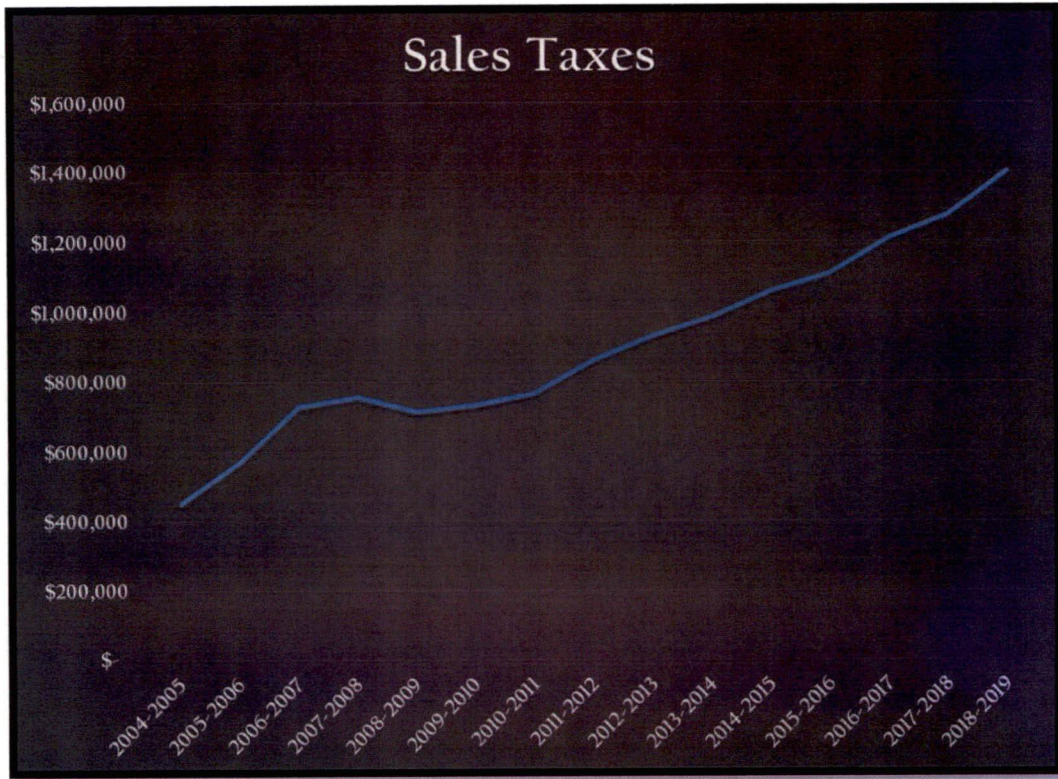
Citywide Revenues

The chart below shows the sources of Santaquin City's Revenue net of transfers and capital projects. This year, 32.5% of the revenue comes from utility charges. Utility charges consist of water, sewer, pressurized irrigation, and garbage collection charges to Santaquin residents.

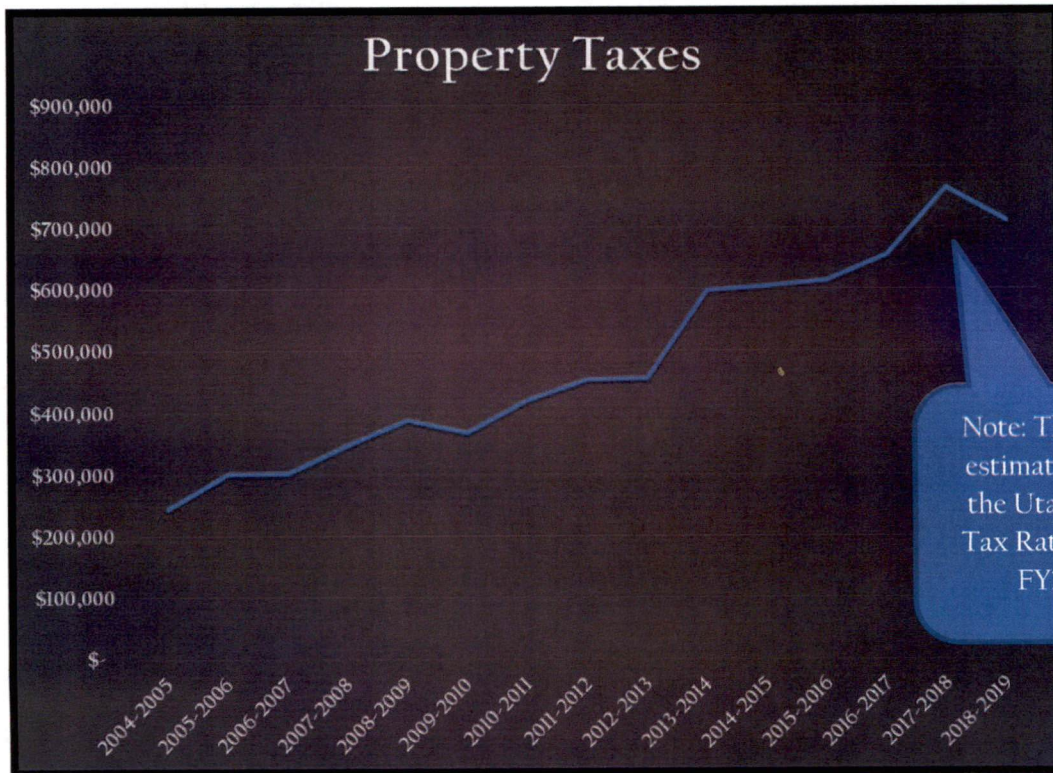


Sales tax has been an ever growing source of revenue for the city representing a 9.61% growth rate since 2008. However, compared to the municipal average of 23-29% of revenue, Santaquin City's sales taxes only comprise roughly 10.9% of the city's overall source of revenue. Economic development initiatives 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.

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



SANTAQUIN CITY 2018-2019 APPROVED BUDGET

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, etc.), Telecommunications Tax, Gas Tax, Licenses & Permits and Fines & Forfeitures and Impact Fees.

Tax Levels

The Fiscal Year 2018-2019 Budget, as currently proposed, does not include a property tax increase. The certified property tax rate for FY2018-2019 is 0.001510 for General Operations and 0.000134 for the Library. As such, our Total Municipal Certified Tax Rate is 0.001644.

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 1.004%.

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

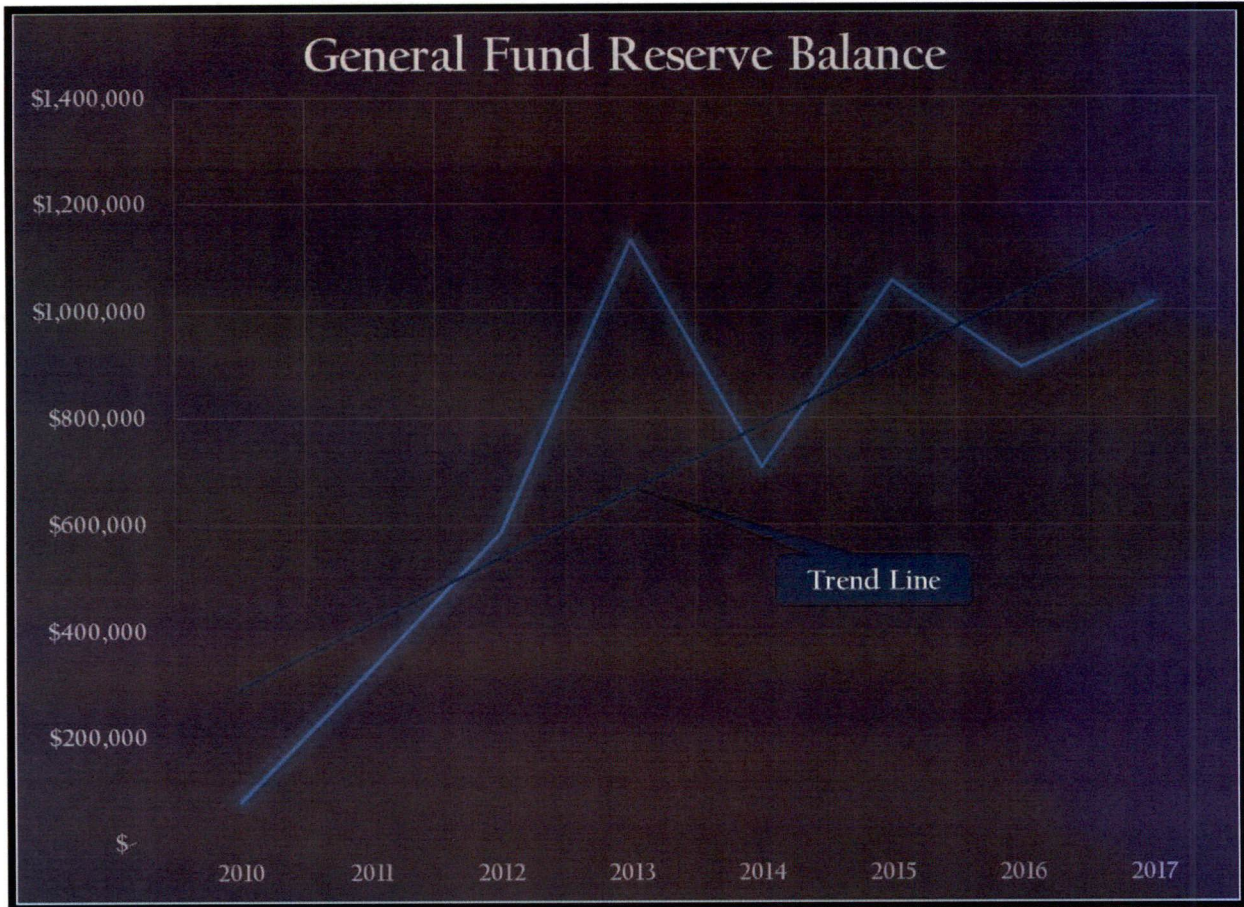
Use of Reserves or Fund Balance

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

SANTAQUIN CITY
2018-2019 APPROVED BUDGET

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.



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.

Investments:

All financial reserves are invested in the State of Utah's Public Treasurers Investment Fund (PTIF) Accounts.

SANTAQUIN CITY

2018-2019 APPROVED BUDGET

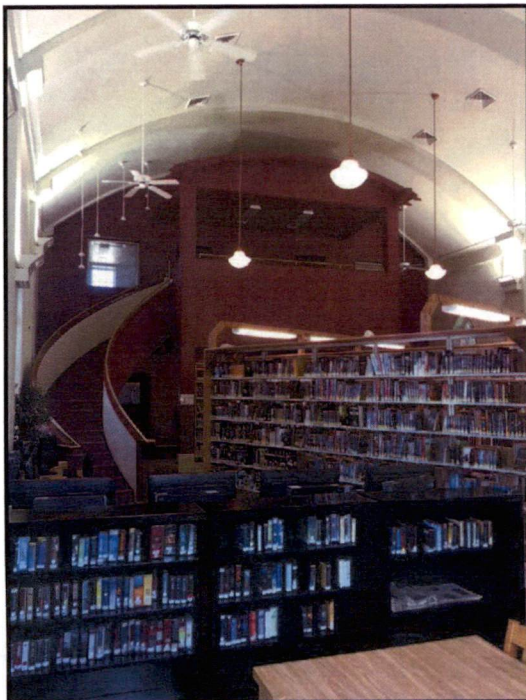
Fund to Fund Transfers:

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 HBI64 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 an 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 20, 2018, the Santaquin City Staff will work with its Auditing Firm and with the State of Utah to complete Steps 4 and 5.



Fund to Fund Transfers provide the city an opportunity to fund quality of life offerings such as the Santaquin City Library, Special Event, Recreation, Museum and Seniors Programs.

They also provide the essential funding needed to pay for overhead costs associated with the general fund.

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2018-2019 APPROVED BUDGET

The fund transfers proposed for the FY2018-2019 Budget:

Santaquin City
2018-2019 Budgeted Transfers

General Fund Transfers In:

Fund	Acct No	Amount
General Fund	10-39-909	\$ 220,000
General Fund	10-39-910	\$ 550,000
General Fund	10-39-911	\$ 290,000
Total GF Transfer In		\$ 1,060,000

Transfer From:

Fund	Acct No	Amount
P. Irrigation Fund (22.3% of Enterprise)	54-40-790	\$ 220,000
Water Fund (40.4% of Enterprise Fund)	51-40-900	\$ 550,000
Sewer Fund (14.5% of Enterprise Fund)	52-40-830	\$ 290,000
Total Transfer Out:		\$ 1,060,000

General Fund Transfers Out:

Fund	Acct No	Amount
General Fund	10-90-200	\$ 50,500
General Fund	10-90-205	\$ 8,300
General Fund	10-90-300	\$ 10,000
General Fund	10-90-400	\$ 83,700
General Fund	10-90-500	\$ 26,000
General Fund	10-90-550	\$ 79,350
General Fund	10-90-600	\$ 47,235
General Fund	10-90-700	\$ 401,144
General Fund	10-90-800	\$ 3,000
General Fund	10-90-860	\$ 270,000
General Fund	10-90-870	\$ 631,500
General Fund	10-90-884	\$ 188,335
Total GF Transfer Out:		\$ 1,799,064

Transfer To:

Fund	Acct No	Amount
Recreation Fund	61-39-100	\$ 50,500
Royalty Fund	64-39-100	\$ 8,300
Chieftain Museum	63-39-100	\$ 10,000
Library Fund	72-39-410	\$ 83,700
Seniors Fund	75-39-100	\$ 26,000
Computer Capital Fund	49-39-100	\$ 79,350
Capital Projects	41-39-100	\$ 47,235
Capital Vehicles & Equipment	42-39-100	\$ 401,144
Santaquin Events	62-39-100	\$ 3,000
Fire Department Fund	73-39-100	\$ 270,000
Road Capital Project Fund (New)	45-39-100	\$ 631,500
Local Building Authority	Separate Entity	\$ 188,335
Total Transfers In:		\$ 1,799,064

Other Fund Transfers Out:

Irrigation Impact Fee Fund	60-40-915	\$ 100,000
Culinary Impact Fee Fund	55-40-915	\$ 100,000
Road Capital Project Fund (New)	45-40-900	\$ 400,000
Water Fund	43-39-110	\$ 50,000
Sewer Fund	43-39-120	\$ 50,000
Pressurized Irrigation Fund	43-39-130	\$ 50,000
Water Fund	51-40-901	\$ 82,272
Sewer Fund	52-40-901	\$ 80,328
Pressurized Irrigation Fund	54-40-901	\$ 74,832
PW Capital Fund	44-40-740	\$ 50,000
PW Capital Fund	44-40-740	\$ 31,008
Water Fund	51-40-253	\$ 24,500
Sewer Impact Fee Fund	56-40-900	\$ 158,750
Pressurized Irrigation Fund	54-40-920	\$ 220,000
Total Other Transfers From:		\$ 1,471,690

Other Fund Transfers In:

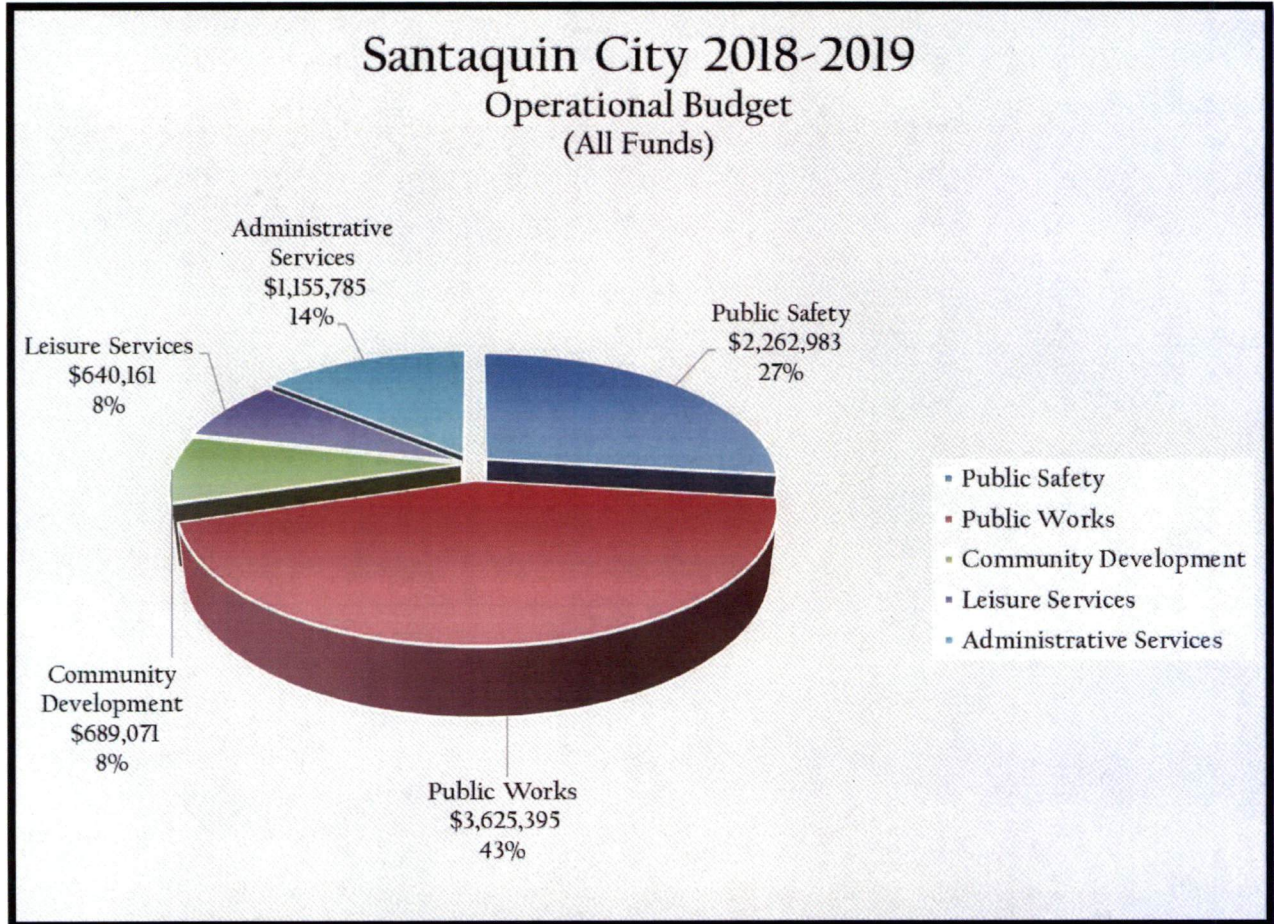
Capital Project Fund	41-39-312	\$ 100,000
Capital Project Fund	41-39-313	\$ 100,000
Community Development Fund	Separate Entity	\$ 400,000
Computer Capital Fund	43-39-110	\$ 50,000
Computer Capital Fund	43-39-120	\$ 50,000
Computer Capital Fund	43-39-130	\$ 50,000
PW Capital Fund	44-39-110	\$ 82,272
PW Capital Fund	44-39-120	\$ 80,328
PW Capital Fund	44-39-130	\$ 74,832
Capital Project Fund	41-39-321	\$ 50,000
Capital Vehicles Fund	44-40-740	\$ 31,008
Santaquin Water District	Separate Entity	\$ 24,500
Sewer Fund	52-38-910	\$ 158,750
Irr. Impact Fee Fund	60-38-900	\$ 220,000
Total Other Transfers In:		\$ 1,471,690



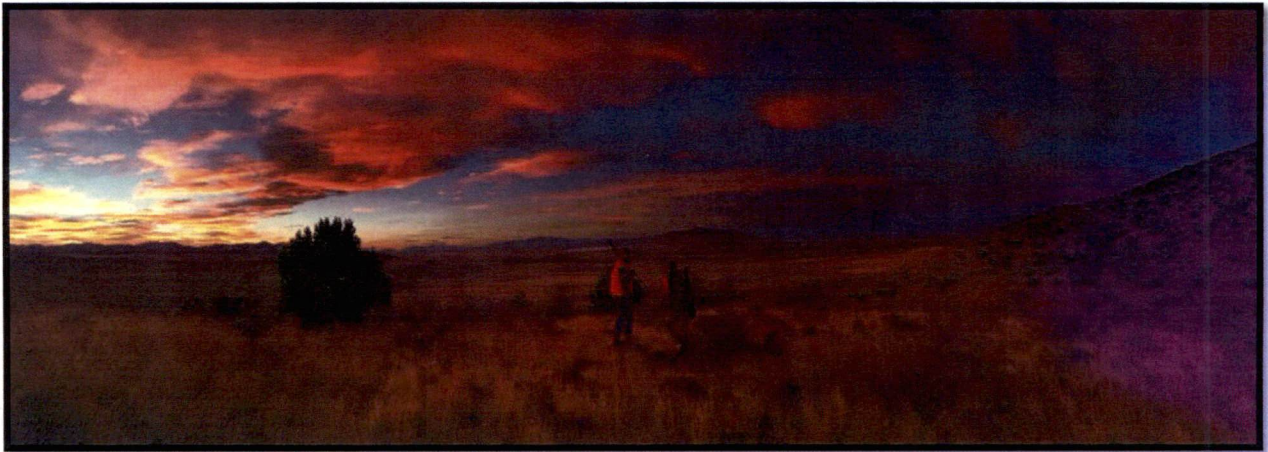
SANTAQUIN CITY
2018-2019 APPROVED BUDGET

Citywide Expenditures

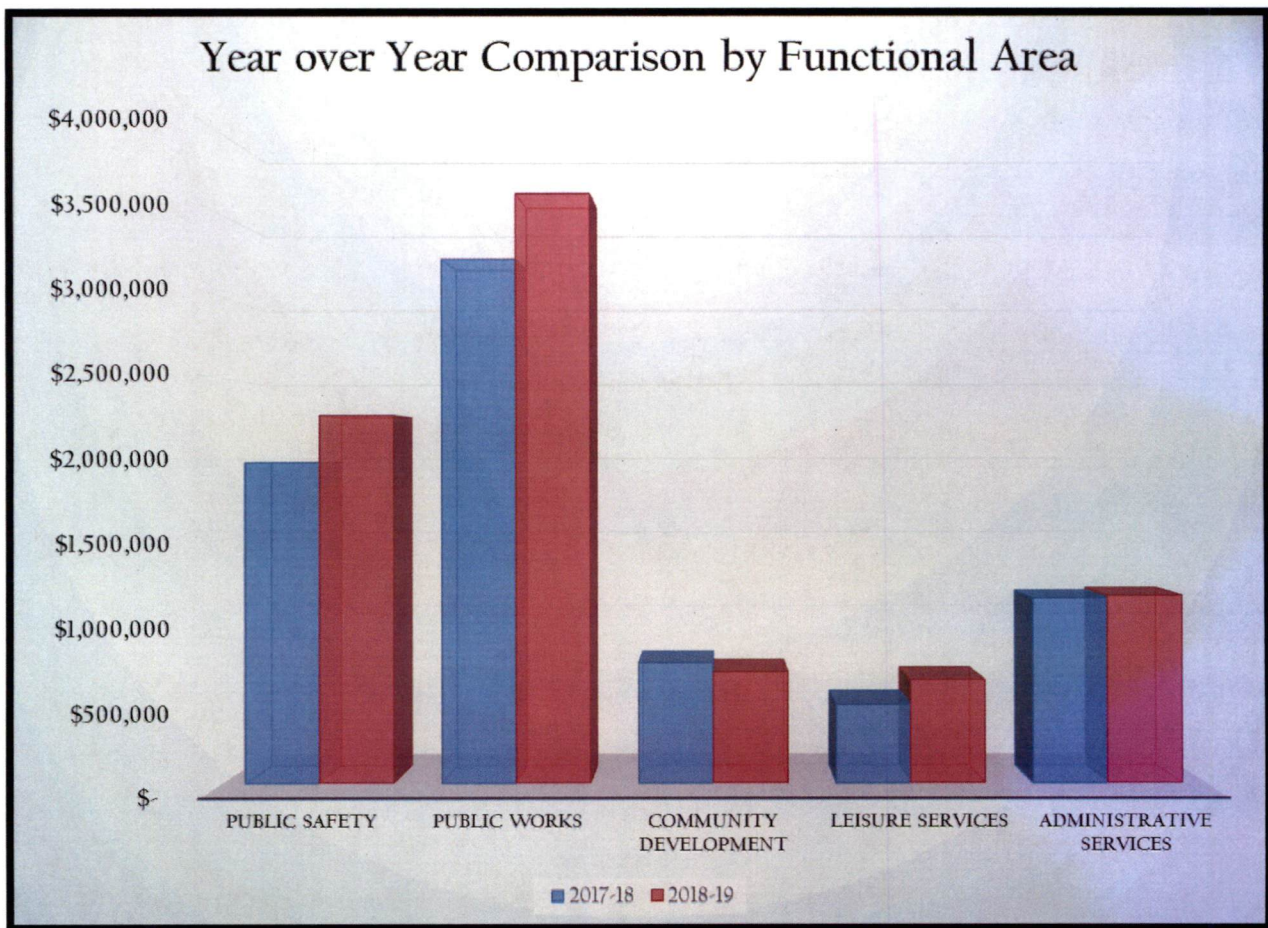
The total operational budget (excluding capital projects) for FY2018-2019 is \$8,373,395. The graph below shows operational expenditures by functional area of the city.



SANTAQUIN CITY
2018-2019 APPROVED BUDGET

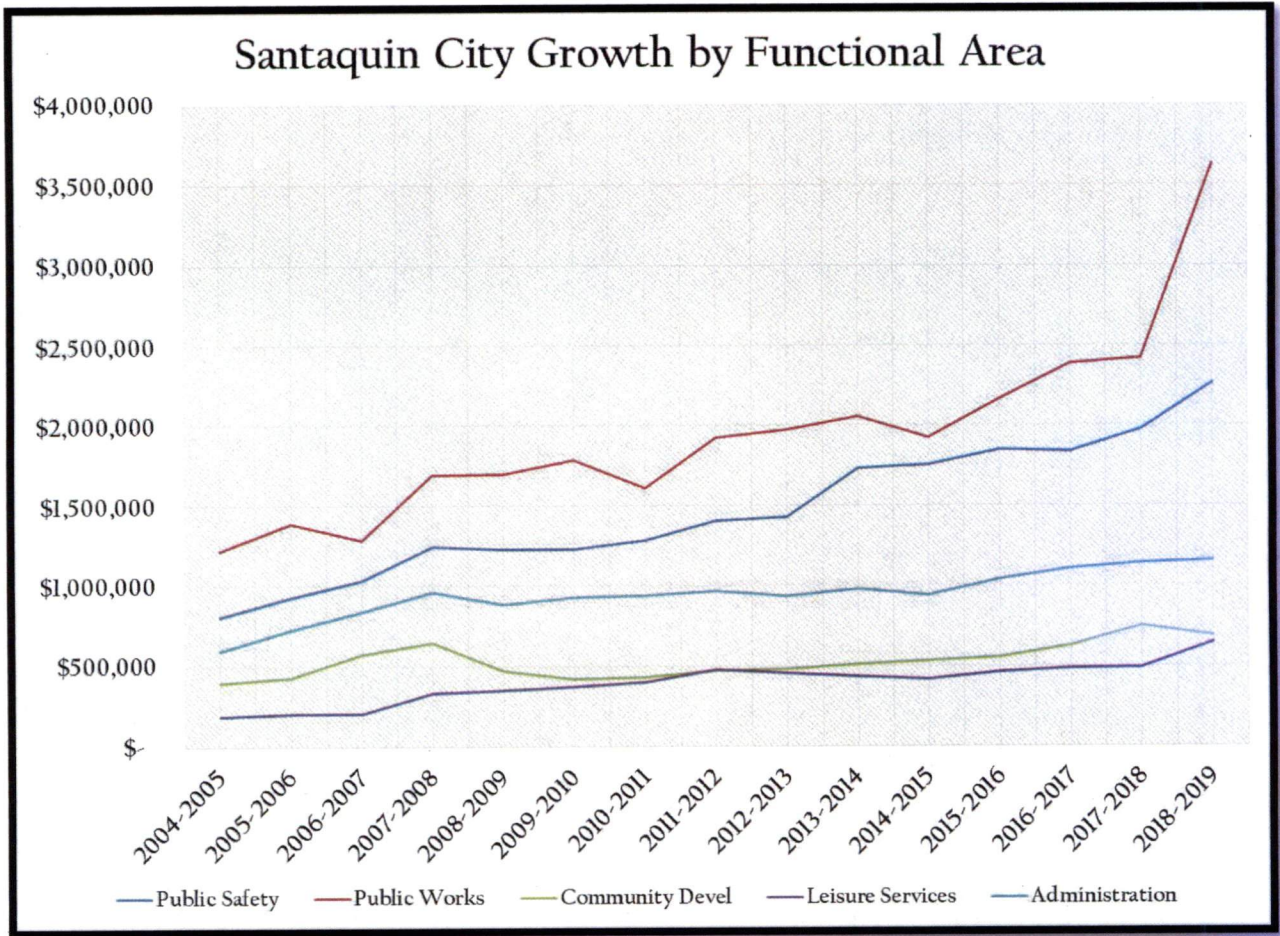


The year over year comparison of each functional area is illustrated below:



SANTAQUIN CITY
2018-2019 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 five pages is a Budget Summary for the entire city (all funds).

SANTAQUIN CITY
2018-2019 APPROVED BUDGET

Budget Summary by Department and Fund

2018-2019 Final Budget

Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
GENERAL FUND						
REVENUES:						
TOTAL TAXES	\$ 2,443,213	\$ 2,677,500	\$ 2,133,691	\$ 2,746,248	2.6%	\$ 68,748
TOTAL LICENSES AND PERMITS	\$ 825,534	\$ 733,000	\$ 603,640	\$ 826,000	12.7%	\$ 93,000
TOTAL INTERGOVERNMENTAL REVENUE	\$ 459,384	\$ 464,119	\$ 407,825	\$ 583,679	25.8%	\$ 119,560
TOTAL CHARGES FOR SERVICES	\$ 763,896	\$ 813,590	\$ 630,236	\$ 979,524	20.4%	\$ 165,934
TOTAL FINES AND FORFEITURES	\$ 256,760	\$ 271,500	\$ 175,942	\$ 271,500	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE	\$ 26,993	\$ 48,950	\$ 23,394	\$ 45,000	-8.1%	\$ (3,950)
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 999,875	\$ 1,025,098	\$ 768,824	\$ 1,060,000	3.4%	\$ 34,902
TOTAL FUND REVENUE	\$ 5,804,268	\$ 6,059,107	\$ 4,793,366	\$ 6,580,001	8.6%	\$ 520,894
EXPENDITURES:						
TOTAL LEGISLATIVE	\$ 77,177	\$ 91,534	\$ 70,196	\$ 89,975	-1.7%	\$ (1,559)
TOTAL COURT	\$ 404,682	\$ 369,942	\$ 278,851	\$ 374,410	1.2%	\$ 4,468
TOTAL ADMINISTRATION	\$ 506,226	\$ 536,645	\$ 443,334	\$ 576,806	7.5%	\$ 40,161
TOTAL ENGINEERING DEPT	\$ 197,493	\$ 210,596	\$ 171,355	\$ 249,631	18.5%	\$ 39,035
TOTAL GENERAL GOVERNMENT BUILDINGS	\$ 119,576	\$ 140,727	\$ 104,483	\$ 114,594	-18.6%	\$ (26,133)
TOTAL POLICE	\$ 1,432,339	\$ 1,492,399	\$ 1,152,132	\$ 1,767,983	18.5%	\$ 275,584
TOTAL PARKS	\$ 148,591	\$ 158,550	\$ 109,580	\$ 269,919	70.2%	\$ 111,369
TOTAL CEMETERY	\$ 71,678	\$ 130,244	\$ 82,931	\$ 129,462	-0.6%	\$ (782)
TOTAL PLANNING & ZONING	\$ 231,760	\$ 295,757	\$ 177,719	\$ 231,980	-21.6%	\$ (63,777)
TOTAL TRANSFERS	\$ 1,663,632	\$ 1,722,669	\$ 1,173,123	\$ 1,859,503	7.9%	\$ 136,834
TOTAL FUND EXPENDITURES	\$ 5,746,563	\$ 6,059,107	\$ 4,461,886	\$ 6,580,001	8.6%	\$ 520,894
NET REVENUE OVER EXPENDITURES	\$ 57,706	\$ 0	\$ 331,480	\$ 0		
CAPITAL PROJECTS - CAPITAL FUND						
TOTAL FUND REVENUES	\$ 266,308	\$ 1,179,808	\$ 101,106	\$ 4,566,735	287.1%	\$ 3,386,927
TOTAL FUND EXPENDITURES	\$ 266,000	\$ 1,179,808	\$ 80,555	\$ 4,566,735	287.1%	\$ 3,386,927
NET REVENUE OVER EXPENDITURES	\$ 308	\$ -	\$ 20,551	\$ -		
CAPITAL VEHICLE AND EQUIPMENT - CAPITAL FUND						
TOTAL FUND REVENUE	\$ 983,455	\$ 610,495	\$ 323,809	\$ 482,152	-21.0%	\$ (128,343)
TOTAL FUND EXPENDITURES	\$ 979,416	\$ 610,495	\$ 356,958	\$ 482,152	-21.0%	\$ (128,343)
NET REVENUE OVER EXPENDITURES	\$ 4,039	\$ -	\$ (33,149)	\$ 0		

SANTAQUIN CITY
2018-2019 APPROVED BUDGET

Santaquin City
2018-2019 Final Budget

Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
COMPUTER TECHNOLOGY - CAPITAL FUND						
TOTAL FUND REVENUE	\$ 169,500	\$ 214,350	\$ 158,513	\$ 229,350	7.0%	\$ 15,000
TOTAL FUND EXPENDITURES	\$ 180,868	\$ 214,350	\$ 182,550	\$ 229,350	7.0%	\$ 15,000
NET REVENUE OVER EXPENDITURES	\$ (11,368)	\$ -	\$ (24,038)	\$ -		
PUBLIC WORKS CAPITAL REPAIR AND REPLACEMENT - HOLDING FUND						
TOTAL FUND REVENUE	\$ 238,000	\$ 215,100	\$ 161,325	\$ 237,432	10.4%	\$ 22,332
TOTAL FUND EXPENDITURES	\$ 221,908	\$ 215,100	\$ 23,256	\$ 237,432	10.4%	\$ 22,332
NET REVENUE OVER EXPENDITURES	\$ 16,092	\$ -	\$ 138,069	\$ -		
ROADS - CAPITAL PROJECT FUND (NEW)						
TOTAL FUND REVENUE	\$ -	\$ -	\$ -	\$ 6,340,100	#DIV/0!	\$ 6,340,100
TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ 6,340,100	#DIV/0!	\$ 6,340,100
NET REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -		
STORM DRAINAGE - ENTERPRISE FUND						
TOTAL FUND REVENUE	\$ 116,728	\$ 71,882	\$ 52,214	\$ 49,340	-31.4%	\$ (22,542)
TOTAL FUND EXPENDITURES	\$ 109,814	\$ 71,882	\$ 53,466	\$ 49,340	-31.4%	\$ (22,543)
NET REVENUE OVER EXPENDITURES	\$ 6,913	\$ -	\$ (1,252)	\$ 0		
WATER - ENTERPRISE FUND						
TOTAL FUND REVENUE	\$ 1,248,349	\$ 1,201,250	\$ 998,416	\$ 1,360,216	13.2%	\$ 158,966
TOTAL FUND EXPENDITURES	\$ 1,315,144	\$ 1,201,250	\$ 875,589	\$ 1,360,216	13.2%	\$ 158,966
NET REVENUE OVER EXPENDITURES	\$ (66,795)	\$ -	\$ 122,827	\$ 0		
SEWER FUND - ENTERPRISE FUND						
TOTAL FUND REVENUE	\$ 1,734,751	\$ 1,737,750	\$ 1,379,000	\$ 2,002,698	15.2%	\$ 264,948
TOTAL FUND EXPENDITURES	\$ 1,359,312	\$ 1,737,750	\$ 726,756	\$ 2,002,697	15.2%	\$ 264,947
NET REVENUE OVER EXPENDITURES	\$ 375,439	\$ -	\$ 652,244	\$ 0		

SANTAQUIN CITY
2018-2019 APPROVED BUDGET

Santaquin City

2018-2019 Final Budget

Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
PRESSURIZED IRRIGATION - ENTERPRISE FUND						
TOTAL FUND REVENUE	\$ 920,495	\$ 915,750	\$ 711,082	\$ 983,000	7.3%	\$ 67,250
TOTAL FUND EXPENDITURES	\$ 890,090	\$ 915,750	\$ 689,854	\$ 983,000	7.3%	\$ 67,250
NET REVENUE OVER EXPENDITURES	\$ 30,405	\$ -	\$ 21,228	\$ 0		
CULINARY WATER - IMPACT FEE FUND						
TOTAL FUND REVENUE	\$ 133,632	\$ 324,640	\$ 106,886	\$ 257,616	-20.6%	\$ (67,025)
TOTAL FUND EXPENDITURES	\$ 449,517	\$ 324,640	\$ 90,520	\$ 257,616	-20.6%	\$ (67,025)
NET REVENUE OVER EXPENDITURES	\$ (315,885)	\$ -	\$ 16,366	\$ -	#DIV/0!	\$ -
SEWER - IMPACT FEE FUND						
TOTAL FUND REVENUE	\$ 813,130	\$ 801,380	\$ 648,478	\$ 2,096,750	161.6%	\$ 1,295,370
TOTAL FUND EXPENDITURES	\$ 1,329,584	\$ 801,380	\$ 554,978	\$ 2,096,750	161.6%	\$ 1,295,370
NET REVENUE OVER EXPENDITURES	\$ (516,454)	\$ -	\$ 93,500	\$ -		
PARK - IMPACT FEE FUND						
TOTAL FUND REVENUE	\$ 502,958	\$ 992,560	\$ 460,919	\$ 1,087,060	9.5%	\$ 94,500
TOTAL FUND EXPENDITURES	\$ 421,308	\$ 992,560	\$ 408,462	\$ 1,087,060	9.5%	\$ 94,500
NET REVENUE OVER EXPENDITURES	\$ 81,650	\$ -	\$ 52,457	\$ -		
PUBLIC SAFETY - IMPACT FEE FUND						
TOTAL FUND REVENUE	\$ 94,260	\$ 78,726	\$ 57,901	\$ 84,080	6.8%	\$ 5,354
TOTAL FUND EXPENDITURES	\$ 55,910	\$ 78,726	\$ 51,361	\$ 84,080	6.8%	\$ 5,354
NET REVENUE OVER EXPENDITURES	\$ 38,350	\$ -	\$ 6,540	\$ -	#DIV/0!	\$ -
TRANSPORTATION - IMPACT FEE FUND						
TOTAL FUND REVENUE	\$ 215,112	\$ 3,347,139	\$ 109,962	\$ 128,600	-96.2%	\$ (3,218,539)
TOTAL FUND EXPENDITURES	\$ 18,473	\$ 3,347,139	\$ 95,191	\$ 128,600	-96.2%	\$ (3,218,539)
NET REVENUE OVER EXPENDITURES	\$ 196,639	\$ -	\$ 14,771	\$ -		

SANTAQUIN CITY
2018-2019 APPROVED BUDGET

Santaquin City

2018-2019 Final Budget

Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
PRESSURIZED IRRIGATION WATER - IMPACT FEE FUND						
TOTAL FUND REVENUE	\$ 657,040	\$ 942,000	\$ 422,487	\$ 900,000	-4.5%	\$ (42,000)
TOTAL FUND EXPENDITURES	\$ 595,848	\$ 942,000	\$ 215,870	\$ 900,000	-4.5%	\$ (42,000)
NET REVENUE OVER EXPENDITURES	\$ 61,192	\$ -	\$ 206,617	\$ 0		
RECREATION - SPECIAL REVENUE FUND						
TOTAL FUND REVENUE	\$ 212,629	\$ 210,100	\$ 207,458	\$ 244,100	16.2%	\$ 34,000
TOTAL FUND EXPENDITURES	\$ 207,959	\$ 210,100	\$ 170,890	\$ 244,100	16.2%	\$ 34,000
NET REVENUE OVER EXPENDITURES	\$ 4,670	\$ -	\$ 36,568	\$ 0		
SANTAQUIN DAYS - SPECIAL REVENUE FUND						
TOTAL FUND REVENUE	\$ 73,957	\$ 71,950	\$ 51,250	\$ 176,800	145.7%	\$ 104,850
TOTAL FUND EXPENDITURES	\$ 77,331	\$ 71,950	\$ 73,109	\$ 176,800	145.7%	\$ 104,850
NET REVENUE OVER EXPENDITURES	\$ (3,375)	\$ -	\$ (21,859)	\$ -		
CHIEFTAIN MUSEUM - SPECIAL REVENUE FUND						
TOTAL FUND REVENUE	\$ 11,822	\$ 10,100	\$ 8,635	\$ 10,000	-1.0%	\$ (100)
TOTAL FUND EXPENDITURES	\$ 9,997	\$ 10,100	\$ 8,607	\$ 10,000	-1.0%	\$ (100)
NET REVENUE OVER EXPENDITURES	\$ 1,825	\$ -	\$ 28	\$ 0		
ROYALTY - SPECIAL REVENUE FUND						
TOTAL INTERGOVERNMENTAL REVENUE	\$ 13,438	\$ 12,700	\$ 12,424	\$ 12,700	0.0%	\$ -
TOTAL EXPENDITURES	\$ 10,807	\$ 12,700	\$ 13,636	\$ 12,700	0.0%	\$ -
NET REVENUE OVER EXPENDITURES	\$ 2,631	\$ -	\$ (1,212)	\$ -		
LIBRARY - SPECIAL REVENUE FUND						
TOTAL FUND REVENUE	\$ 150,785	\$ 156,000	\$ 125,275	\$ 167,062	7.1%	\$ 11,062
TOTAL FUND EXPENDITURES	\$ 144,785	\$ 156,000	\$ 113,979	\$ 167,062	7.1%	\$ 11,062
NET REVENUE OVER EXPENDITURES	\$ 6,001	\$ 0	\$ 11,296	\$ 0		

SANTAQUIN CITY
2018-2019 APPROVED BUDGET

Santaquin City

2018-2019 Final Budget

Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
SENIOR CITIZENS - SPECIAL REVENUE FUND						
TOTAL FUND REVENUE	\$ 38,950	\$ 40,300	\$ 29,884	\$ 42,200	4.7%	\$ 1,900
TOTAL FUND EXPENDITURES	\$ 41,986	\$ 40,300	\$ 32,598	\$ 42,200	4.7%	\$ 1,900
NET REVENUE OVER EXPENDITURES	\$ (3,036)		\$ (2,714)	\$ 0		
FIRE DEPARTMENT - SPECIAL REVENUE FUND						
TOTAL FUND REVENUE	\$ 454,568	\$ 484,250	\$ 360,690	\$ 495,000	2.2%	\$ 10,750
TOTAL FUND EXPENDITURES	\$ 402,749	\$ 484,250	\$ 340,158	\$ 495,000	2.2%	\$ 10,750
NET REVENUE OVER EXPENDITURES	\$ 51,820	\$ -	\$ 20,532	\$ 0		



SANTAQUIN CITY

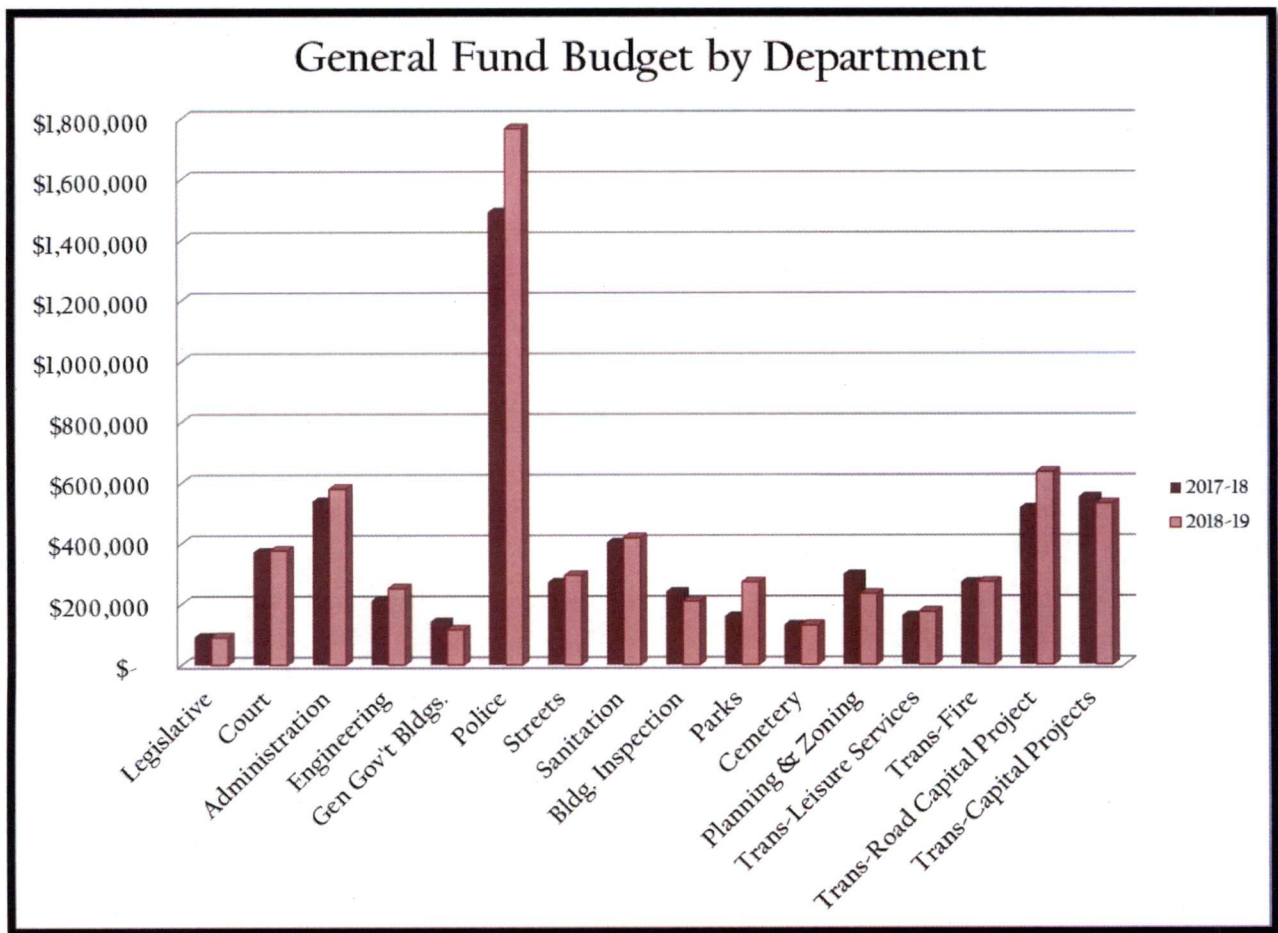
2018-2019 APPROVED BUDGET

General Fund

The General Fund is 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.

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 2017-2018 budget year to the 2018-2019 budget year. Note: For continuity purposes, Fire and EMS have remained in the General Fund Chart to illustrate a year over year comparison.



SANTAQUIN CITY
2018-2019 APPROVED BUDGET

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

Santaquin City								
2018-2019 Final Budget								
Account Number Description	Actuals (2012-2013)	Actuals (2013-2014)	Actuals (2014-2015)	Actuals (2015-2016)	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)
GENERAL FUND								
TOTAL LEGISLATIVE	\$ 49,554	\$ 53,523	\$ 55,903	\$ 86,787	\$ 77,177	\$ 91,534	\$ 70,196	\$ 89,975
TOTAL COURT	\$ 263,203	\$ 248,400	\$ 298,047	\$ 345,902	\$ 404,682	\$ 369,942	\$ 278,851	\$ 374,410
TOTAL ADMINISTRATION	\$ 514,648	\$ 566,010	\$ 479,565	\$ 500,754	\$ 506,226	\$ 536,645	\$ 443,334	\$ 576,806
TOTAL ENGINEERING DEPT	\$ 74,271	\$ 111,870	\$ 141,261	\$ 172,689	\$ 197,493	\$ 210,596	\$ 171,355	\$ 249,631
TOTAL GENERAL GOVERNMENT BUILDINGS	\$ 108,266	\$ 113,587	\$ 106,049	\$ 107,620	\$ 119,576	\$ 140,727	\$ 104,483	\$ 114,594
TOTAL POLICE	\$ 1,156,029	\$ 1,229,513	\$ 1,349,264	\$ 1,407,509	\$ 1,432,339	\$ 1,492,399	\$ 1,152,132	\$ 1,767,983
TOTAL PARKS	\$ 134,655	\$ 119,664	\$ 125,850	\$ 149,090	\$ 148,591	\$ 158,550	\$ 109,580	\$ 269,919
TOTAL CEMETERY	\$ 72,037	\$ 73,932	\$ 71,893	\$ 58,462	\$ 71,678	\$ 130,244	\$ 82,931	\$ 129,462
TOTAL PLANNING & ZONING	\$ 207,475	\$ 200,177	\$ 180,584	\$ 198,647	\$ 231,760	\$ 295,757	\$ 177,719	\$ 231,980
TOTAL TRANSFERS	\$ 576,547	\$ 1,241,101	\$ 1,265,797	\$ 1,596,909	\$ 1,663,632	\$ 1,722,669	\$ 1,173,123	\$ 1,859,503
TOTAL FUND EXPENDITURES	\$ 4,408,098	\$ 4,959,685	\$ 4,850,580	\$ 5,459,558	\$ 5,746,563	\$ 6,059,107	\$ 4,461,886	\$ 6,580,001
NET REVENUE OVER EXPENDITURES	\$ 356,564	\$ (465,437)	\$ 354,549	\$ (132,514)	\$ 57,706	\$ 0	\$ 331,480	\$ 0



SANTAQUIN CITY
2018-2019 APPROVED BUDGET

Functional Areas – *Departmental Review*

As illustrated in the chart on page 69, 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.

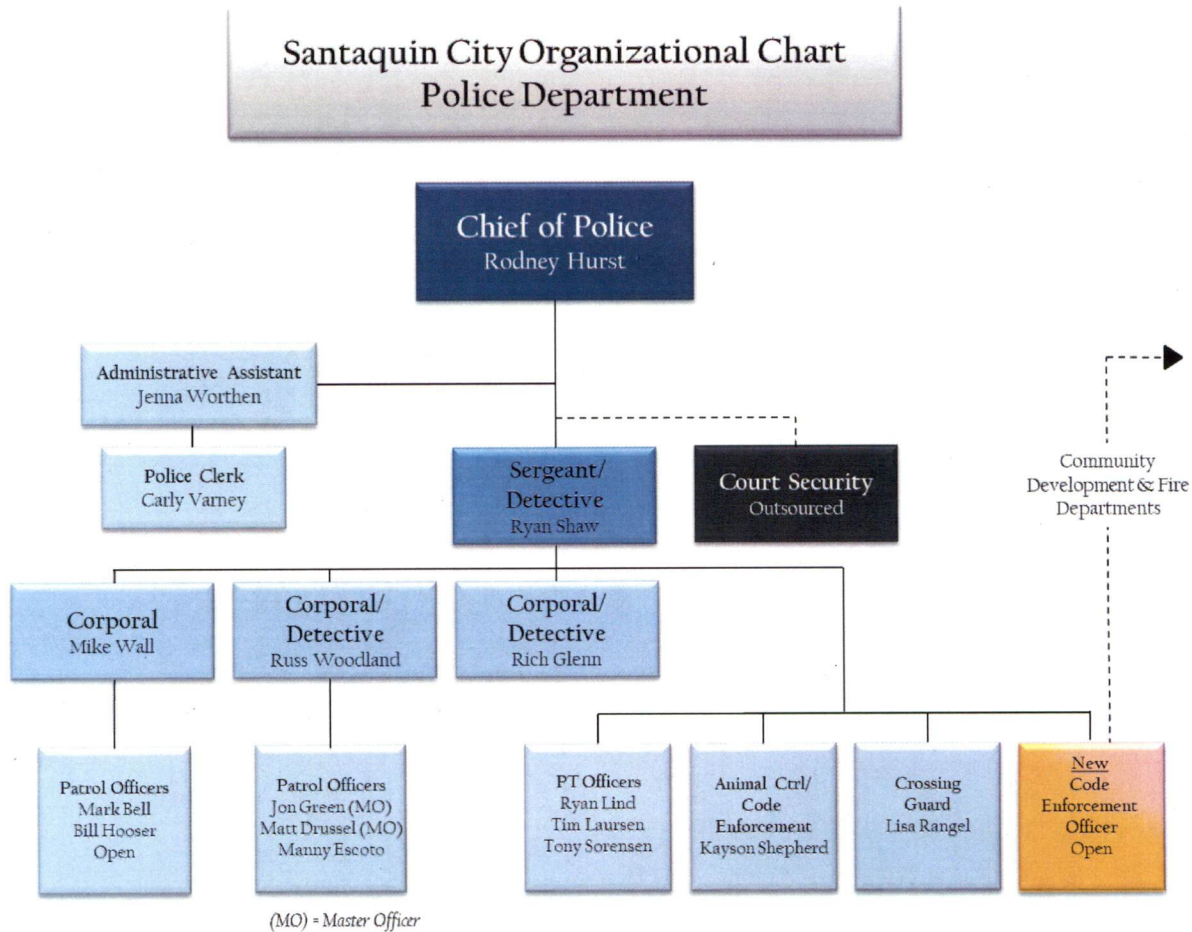
Note: In FY2017-2018, The City Council created the Parks and Recreation Department which separated and consolidated functions from both Leisure Services as well as Public Works. In so doing, Amy Johnson was promoted to the level of Functional Area Director over Park and Recreation. For continuity purposes, those functions remain within their originating Functional Area.



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Public Safety - Police

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. The following organizational chart outlines the reporting relationships and leadership structure of the Police Department for FY2018-2019:



PERSONNEL SUMMARY

PUBLIC SAFETY		Full-time	Part-time	Seasonal/Temp	Volunteers
Police					
2019		14	5	0	0
2018		13	7	0	0
2017		13	7	0	0

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Excerpts from the Santaquin City Annual Police Report – 2017

POLICE CHIEF'S MESSAGE

Santaquin City Mayor and Council:

The following report details the Santaquin Police Department's activities throughout the past year. Interestingly our case numbers have stayed pretty consistent with a very minimal decrease from 4,037 to 4,024. However, the number of service calls has increased by 8% from 7,117 to 7,684. We have also seen an increase in the utilization of our K9 Bud. From 2016 to 2017, we have seen a 15% increase in K9 deployments resulting in arrests, while the deployments without arrests has remained the same. We have also continued to perform numerous K9 presentations for the public. We are so proud of Bud and are grateful to you for your support in this program!

We also value opportunities for community outreach. Some community programs we are currently involved in include DARE, Shop with a Cop, Communities that Care, annual Bike Rodeo, etc. In the upcoming year of 2018, we plan to implement the Citizen's Academy and Volunteers in Police Services (VIPS) programs. We look forward to many more opportunities to get to know and serve the public via community oriented policing.

As you look over the information in the following pages, please contact me with any questions you may have.

Respectfully,
Rodney Hurst Chief of Police

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Mission Statement

The Mission of the Santaquin City Police Department is to provide a safe environment for life and property within Santaquin City through quality service.

Activity Summary 2017

Total Police Service Calls	7,684
Avg Daily Police Service Calls	21
Cases	4,024
Avg Monthly Cases	335
Avg Daily Cases	11

Crimes Against Person	291
Homicide	1
Sex Offense	29
Assault	12
Child Abuse/Neglect	56
All Other Crimes Against Person	193
Property Crimes	275
Robbery	1
Fraud/Forgery/Financial Crime	29
Burglary	22
Vehicle Burglary	39
Motor Vehicle Theft	13
Theft	98
Arson	0
Vandalism	58
All Other Property Crime	15
Domestic Violence	46
Arrests	391

Traffic	3,388
Accidents	119
Stops	2,481
Citations	788
Fatalities	0
DUI Arrests	17

Total K9 Deployments	64
K9 Deployments Without Arrest	26
K9 Deployments With Arrest	23
K9 Presentations	15

Administrative

Budget

2017-2018 Fiscal Year Budget	
Total Police Budget	\$1,492,399

Grants

Beer Tax Funds- \$10,118.72

For: In car and body cameras to assist in the apprehension of alcohol-impaired drivers.

Highway Safety Grant- \$5,000

For: In car and body cameras to assist in the apprehension of alcohol-impaired drivers.

Personnel Actions

	Hired	Resigned
Sworn Officer	4	3
Code Enforcement Officer	1	1
Part Time Admin Assistant	1	
Total	6	4

Professional Standards

The Police Department strives to ensure employees act in a manner consistent with Santaquin City's mission, values, and objectives. Complaints from citizens and alleged policy violations are taken seriously. Investigations are done to determine legitimacy of the complaint or violation and appropriate action is taken accordingly.

Citizen Complaints

Citizen complaints are those that come from outside sources, including third party complaints. Citizen complaints are

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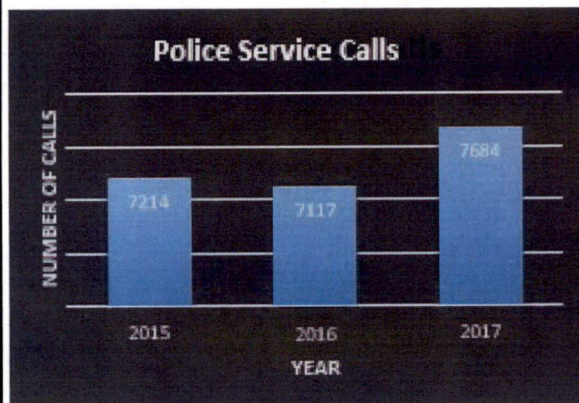
categorized into four types: minor complaints, major complaints, service complaints, and confidential complaints. Complaints are thoroughly investigated and the Police Chief notifies the complainant in writing of the final disposition.

Department Tours/Presentations

In 2017, approximately 30 tours of the police department were conducted, most often to scouting groups. The topics presented involved personal safety, crime prevention, frauds/scams, and topics pertinent to fulfilling scouting merit badges.

Police Service Calls

Police service calls include requests solely through dispatch, made by citizens for police service as well as officer generated activity, some administrative duties, and follow up on previous calls. These do not include the calls received through the office in which dispatch is not requested.



Cases

Cases are created from police service calls that require documentation by the responding officer. Over the past three years there was a noticeable dip in 2015. An explanation for this would be the change in administration that happened in 2014. An adjustment was made in the requirements and qualifications for creating a case. Thus 2015 reflects less cases opened after the adjustment was made. The rise in 2016 reflects the growth of our city as population increases. Toward the end of 2016, we also hired an additional officer. Over 2017 the number of cases has stayed around the same as 2016, however, we expect the number of cases to continue to rise as the population of our city increases in the future.



Top 10 Cases

	609
Animal Calls	470
Traffic	160
Keep the Peace	103
Warrants	77
Juvenile Problem	68
Suspicious	59
Drug Possession	41
Nuisance	34
Family Problem	30

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Part 1 Crimes

Santaquin City participates in the FBI's UCR (Uniform Crime Reporting) program. UCR counts the number of incidents reported to each participating agency that involves a Part 1 Crime.

Only one Part 1 Crime can be reported per incident. If more than one Part 1 Crime occurs in a single incident, the most serious crime is reported. Discrepancies in crime numbers in this report are due to this rule.

Part 1 Crimes			
	2016	2017	Change
Homicide	0	1	100%
Rape	3	3	0%
Robbery	0	1	100%
Aggravated Assault	2	2	0%
Burglary	28	22	-21%
Theft	105	98	-7%
Motor Vehicle Theft	5	13	160%
Arson	0	0	0%

Yearly Comparison of Part 1 Crimes

Arrests

An arrest is counted when criminal charges are filed on an individual regardless if the individual was cited and released, served with a summons to appear in court, or physically arrested and booked into jail.

Five Year Comparison of Arrests



2017 Arrest Demographics

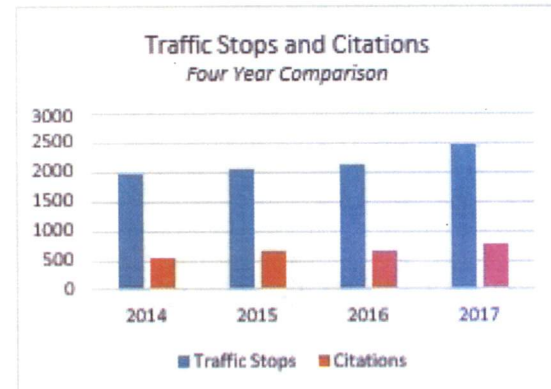
Age Range	
7-14	6.2%
15-19	15.3%
20s	34.1%
30s	25%
40s	11.8%
50s	5.6%
60+	2%

Arrests by age range

Traffic

Stops and Citations

The number of traffic stops and citations appears to display a fairly steady increase over the past four years. There were a total of 2,481 traffic stops and 788 traffic citations in 2017.

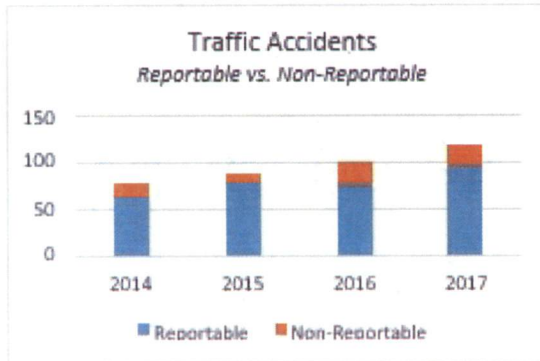


Accidents

Traffic accidents are categorized as either reportable or non-reportable. Accidents resulting in injury to or death of any person, or accidents with total property damage to the apparent extent of \$1,500 are considered reportable.

SANTAQUIN CITY
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There were a total of 119 accidents reported in 2017, 97 reportable and 22 non-reportable. From 2015 to 2016, the reportable accidents appear to have relatively stayed the same, however the total number of accidents, as well as the reportable accidents in 2017 showed a significant increase from the previous years.



Four year comparison of traffic accidents

Fatalities

There were zero fatality accidents in Santaquin/Genola in 2017.

Investigations Division

The Detective Division investigated 198 cases in 2017, a 36% increase from the previous year with 146 cases.

Sex Offenders

There were 13 sex offenders registered in Santaquin/Genola at the end of 2017.

Sex Offenders			
	2016	2017	Change
Registered Sex Offenders	12	13	8%
Compliance Checks	37	44	19%
Violations	0	3	300%

Yearly comparison of sex offender registrations

Property

	2016	2017	Change
Items Received	245	527	115.1%
Items Released	9	12	33.3%
Items Destroyed	40	449	1022.5%

Yearly comparison of property items handled

There is a noticeable increase in property destroyed in 2017. This is due to the increased effort by the evidence technicians in organizing the evidence room, along with an increase in the number of items received into the evidence room. Depending on what type of property we have received (evidence, lost/found property, safe-keeping, etc.), there is a specific time period we have to retain the property before it can be released and/or destroyed. This will continue to be an ongoing process.

Code Enforcement

The Code Enforcement Unit generated 417 cases in 2017; 211 (51%) of which were animal related.

Code Enforcement Cases	
Abandoned Vehicle	16
Animal Complaints	211
Citizen Assist	51
Found Property	9
Nuisance Violations	28
Parking Problem	8
Prison Transports	53
Miscellaneous	41
Total	417

Code enforcement cases by violation/classification

Code Enforcement Citations	
Animal	10
Parking	11
Other	48
Total	69

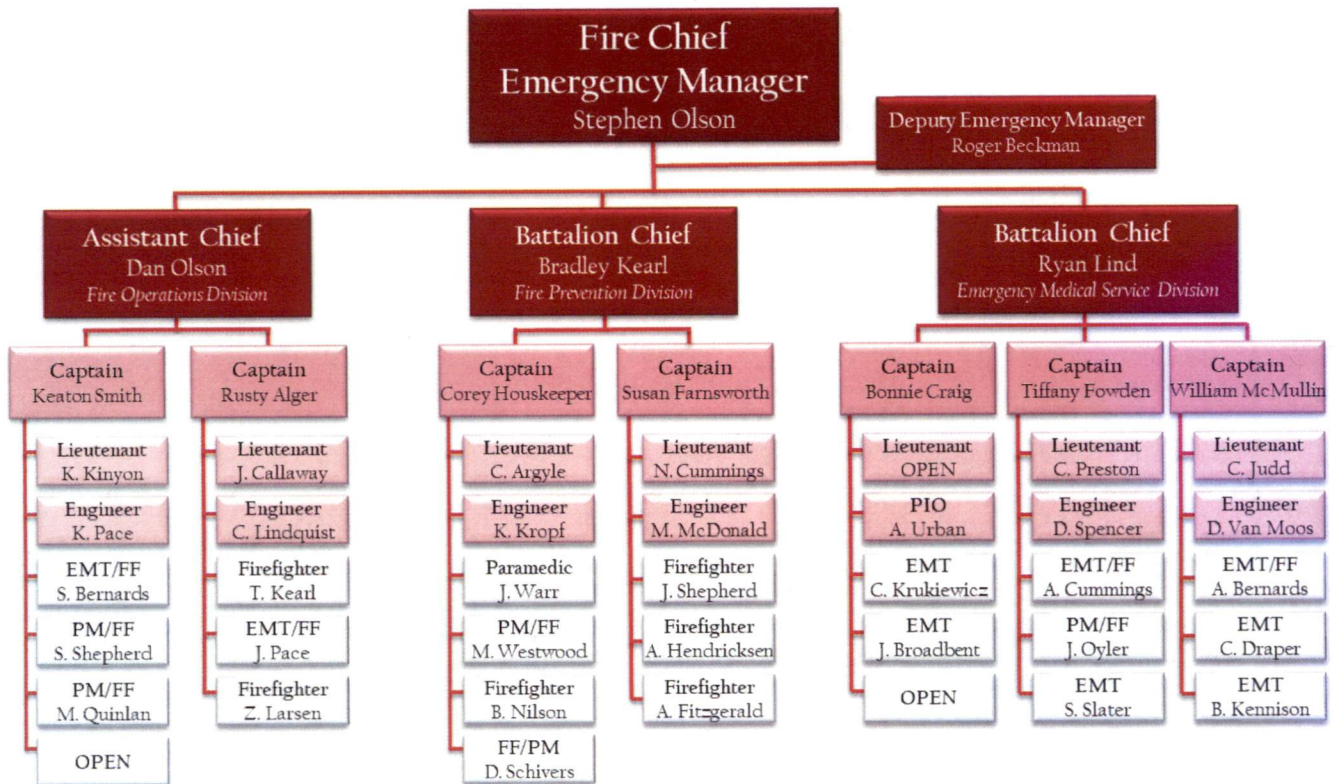
Code enforcement officer citations

Please note that department level accomplishments can be found in Appendix D.

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Public Safety – Fire & EMS

Santaquin City Organizational Chart
Fire Department

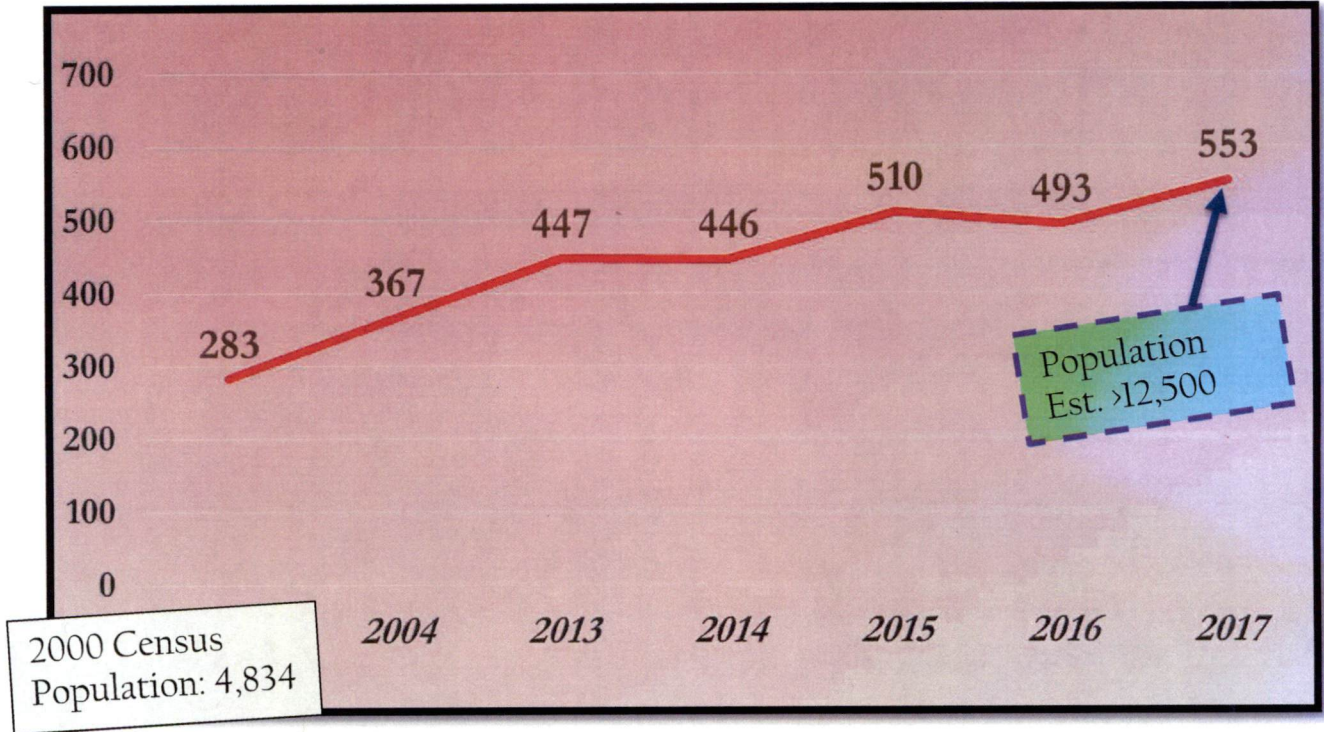


PUBLIC SAFETY		PERSONNEL SUMMARY			
		Full-time	Part-time	Seasonal/Temp	Volunteers
Fire/EMS					
2019		0	12	0	38
2018		0	3	0	53
2017		0	1	0	43

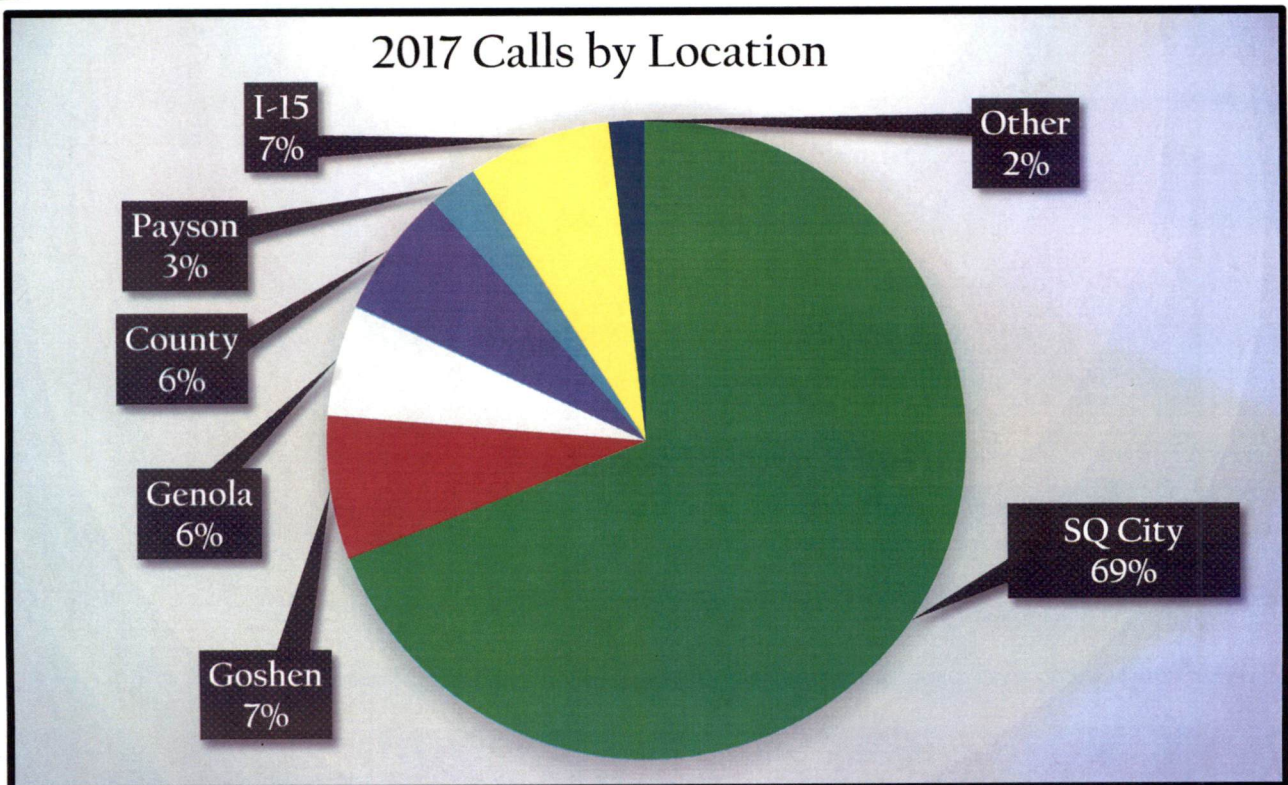
SANTAQUIN CITY
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Excerpts from the Santaquin City Annual Fire Department Report – 2017

Call Volume by Year

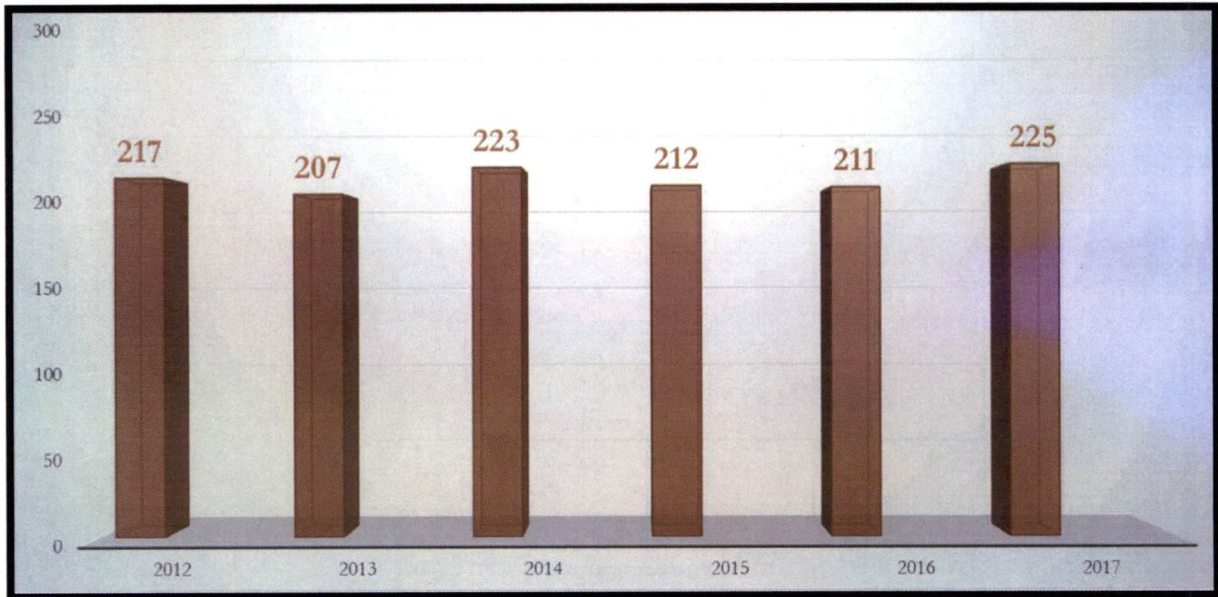


2017 Calls by Location



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Billed Transports by Year



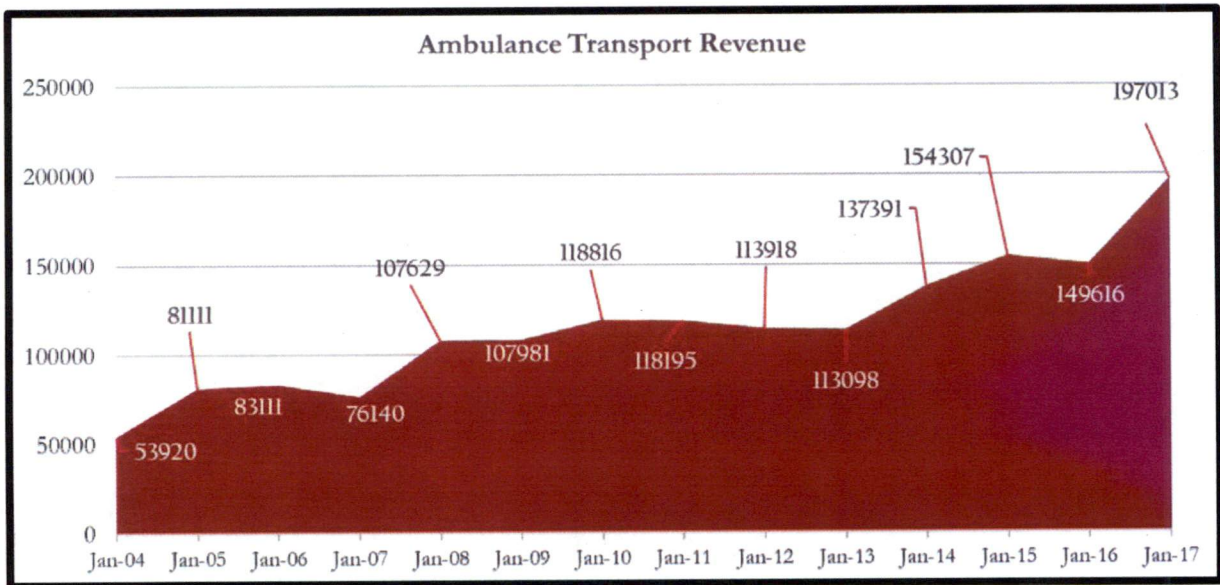
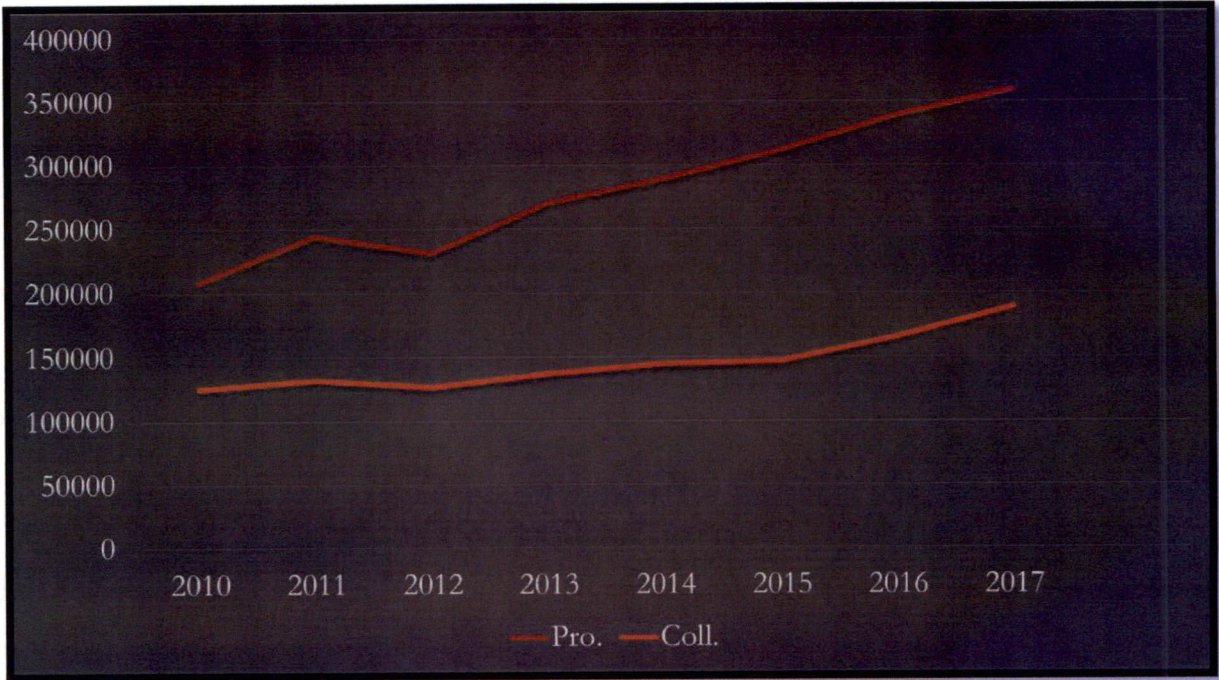
5 year EMS Billing Summary

Year	Production	Collection	Collection Rate
2010	\$208,587.50	\$125,006.20	59.9%
2011	\$245,029.50	\$132,518.10	54.1%
2012	\$231,583.60	\$126,480.80	54.6%
2013	\$270,562.09	\$136,884.92	50.6%
2014	\$289,556.02	\$144,826.97	50.1%
2015	\$311,649.54	\$146,727.80	47.1%
2016	\$339,257.92	\$165,986.52	48.9%
2017	\$359,288.38	\$188,924.64	52.6%

3 Year Average \$167,212.99 per year

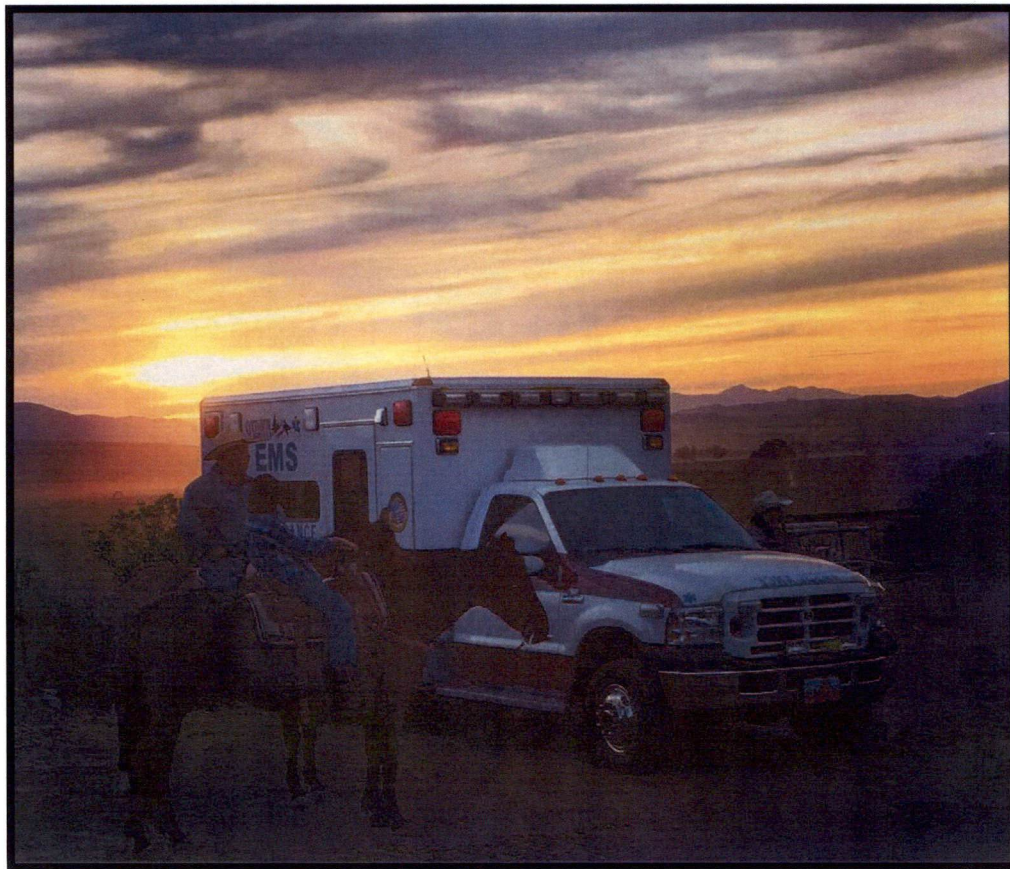
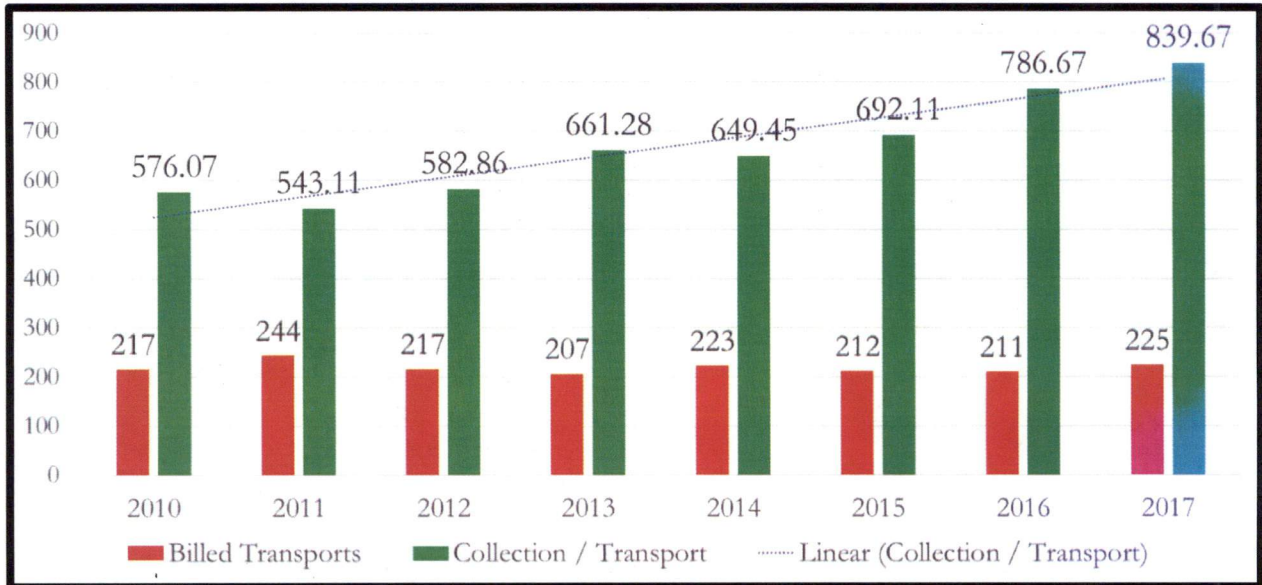
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EMS Collections



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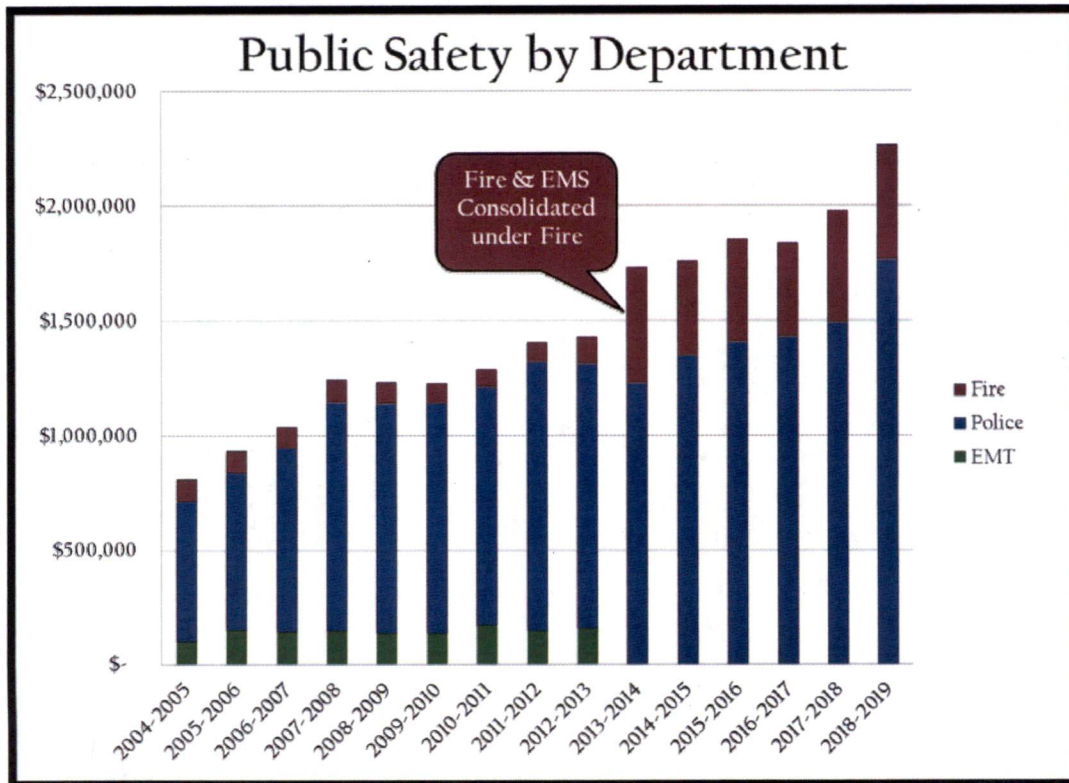
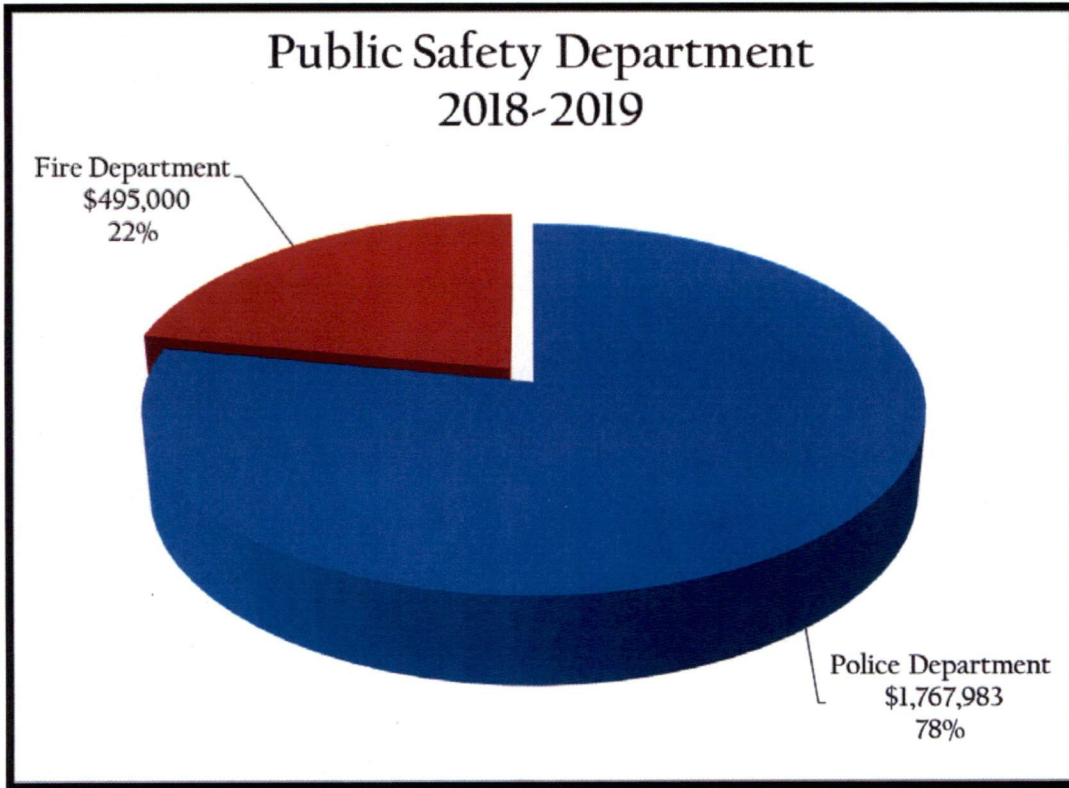
Collection per Transport



Please note that department level accomplishments can be found in Appendix D.

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Public Safety – Financials by Department



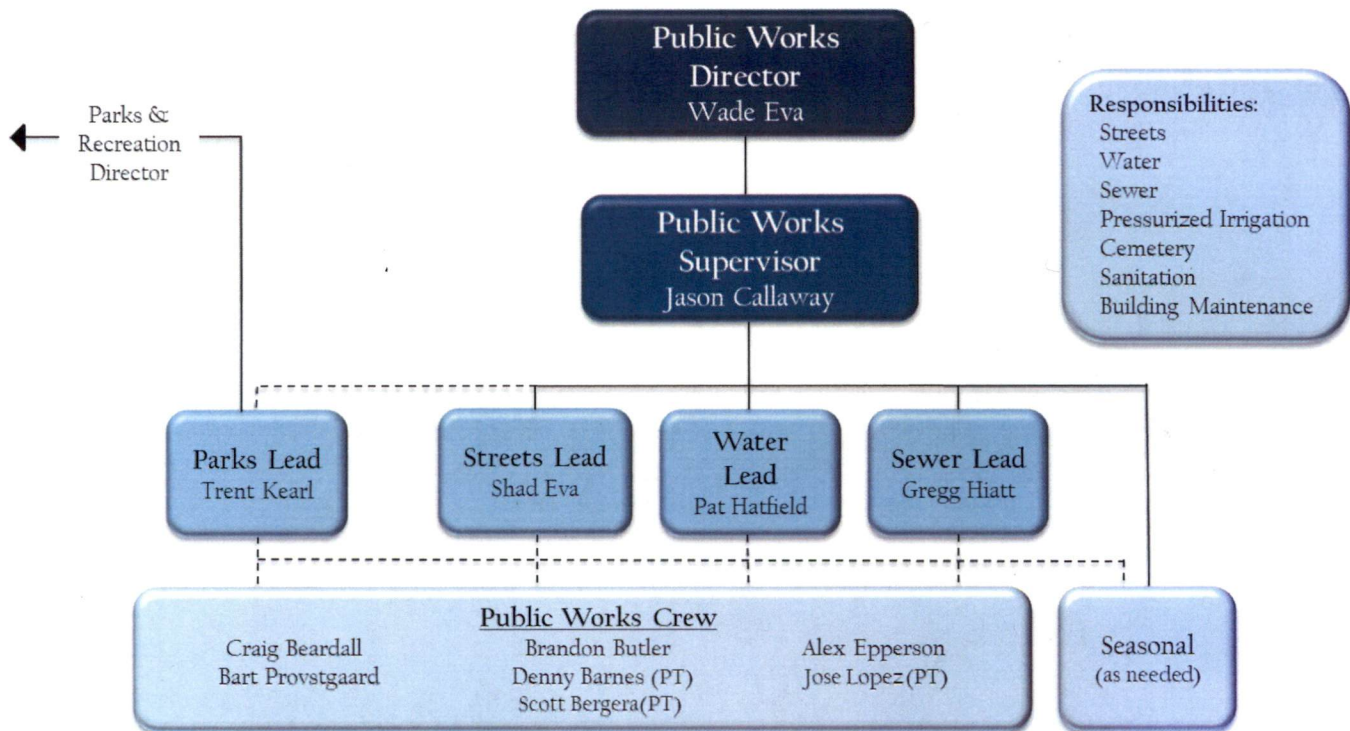
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Public Works

Wade Eva is the Public Works Director for the city and manages the city's public works crew in support of all Water, Sewer, Pressurized Irrigation, Streets, Parks, Cemetery, and Sanitation issues. With the assistance of a Public Works Foreman, Jason Callaway, 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**



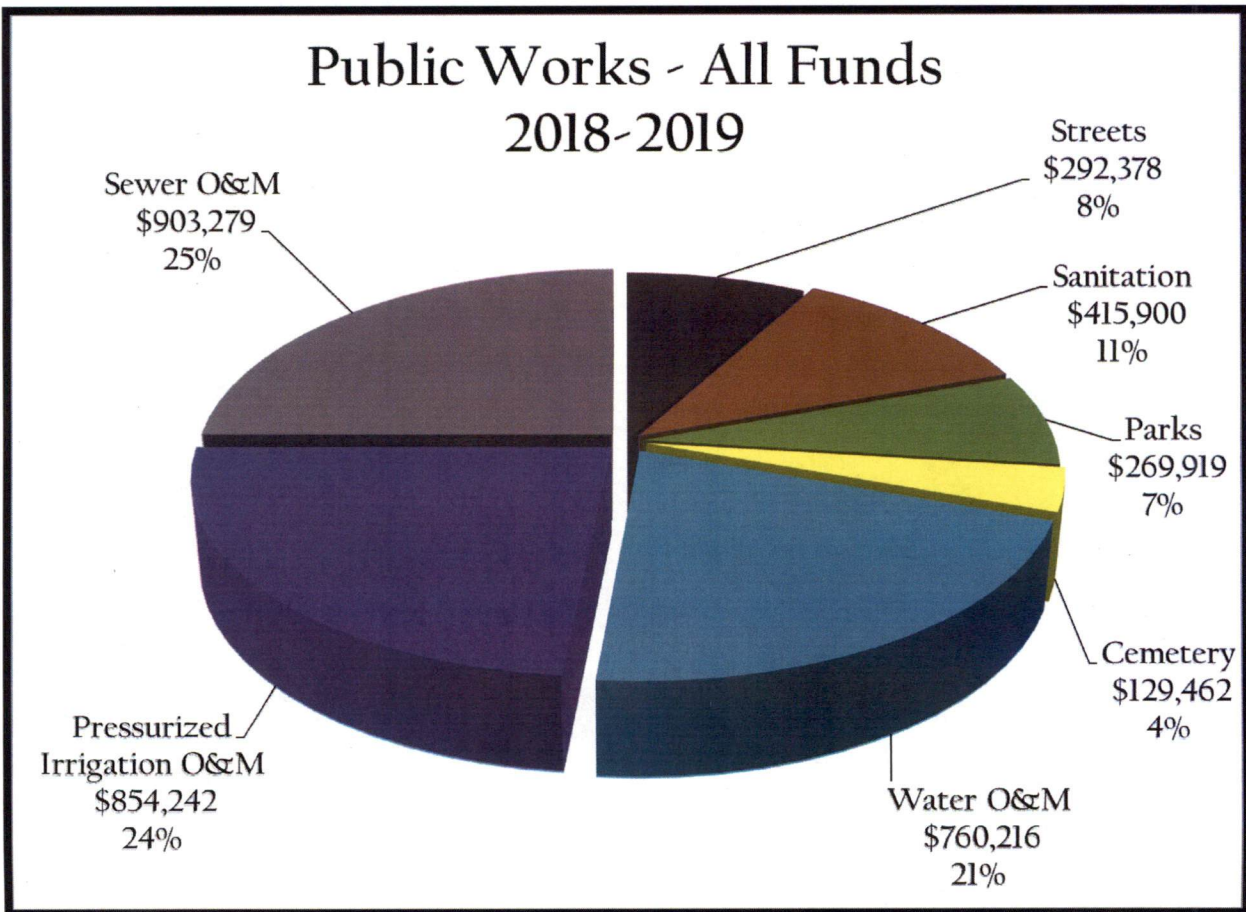
SANTAQUIN CITY
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PERSONNEL SUMMARY

PUBLIC WORKS

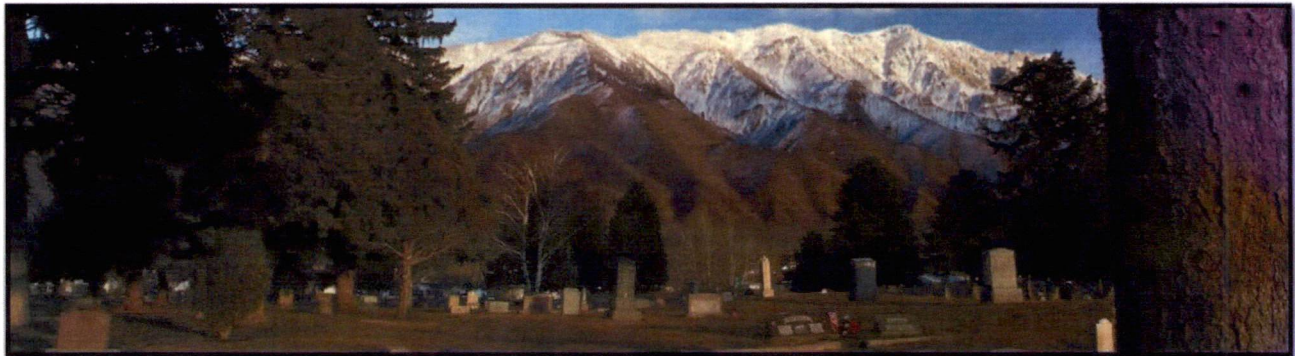
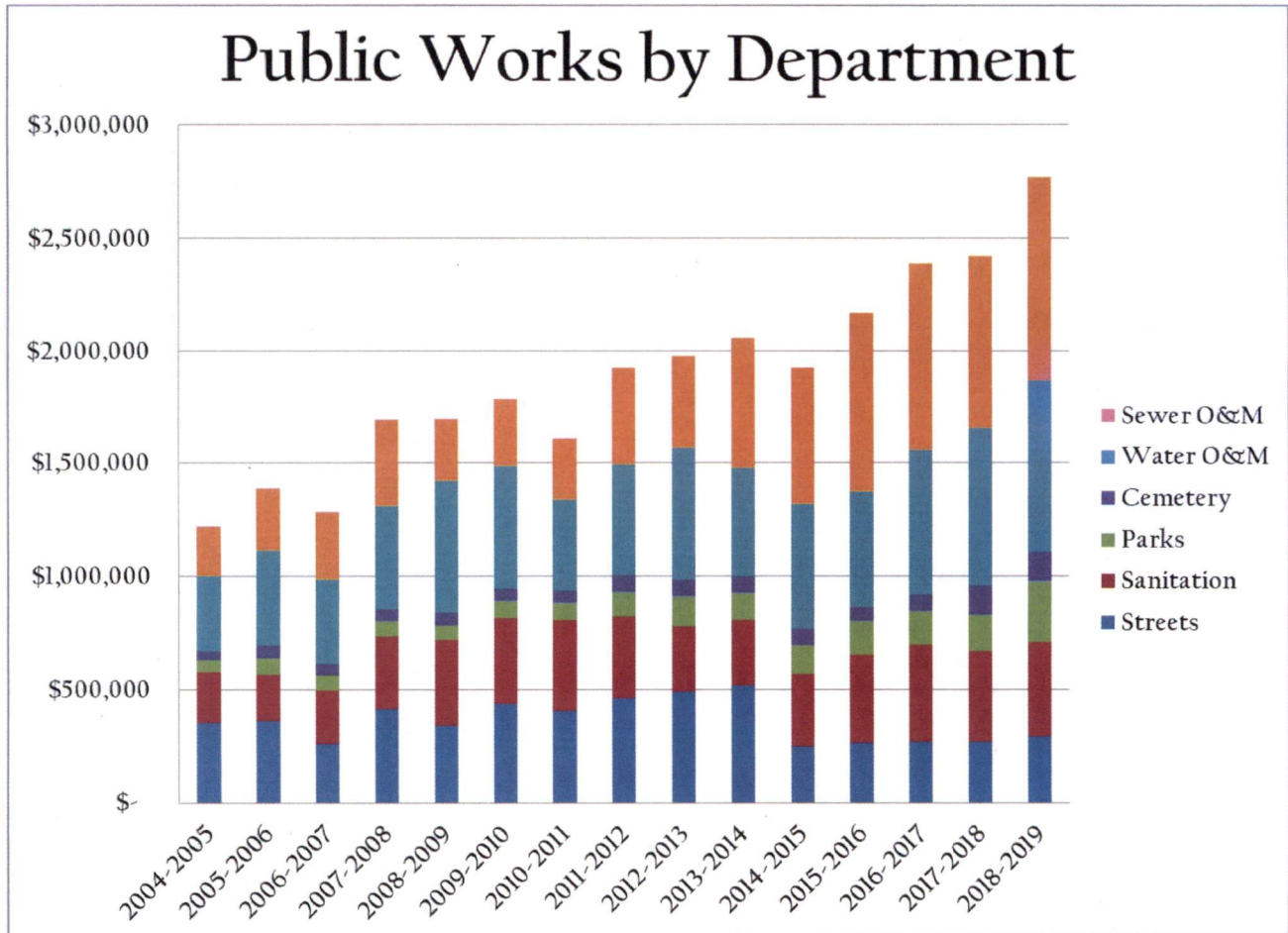
	Full-time	Part-time	Seasonal/Temp
2019	11	3	3
2018	10	2	3
2017	10	2	3

The financials for Public Works span the General Fund, as well as the four enterprise funds for Water, Sewer, Pressurized Irrigation, and Storm Drainage. 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:



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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.

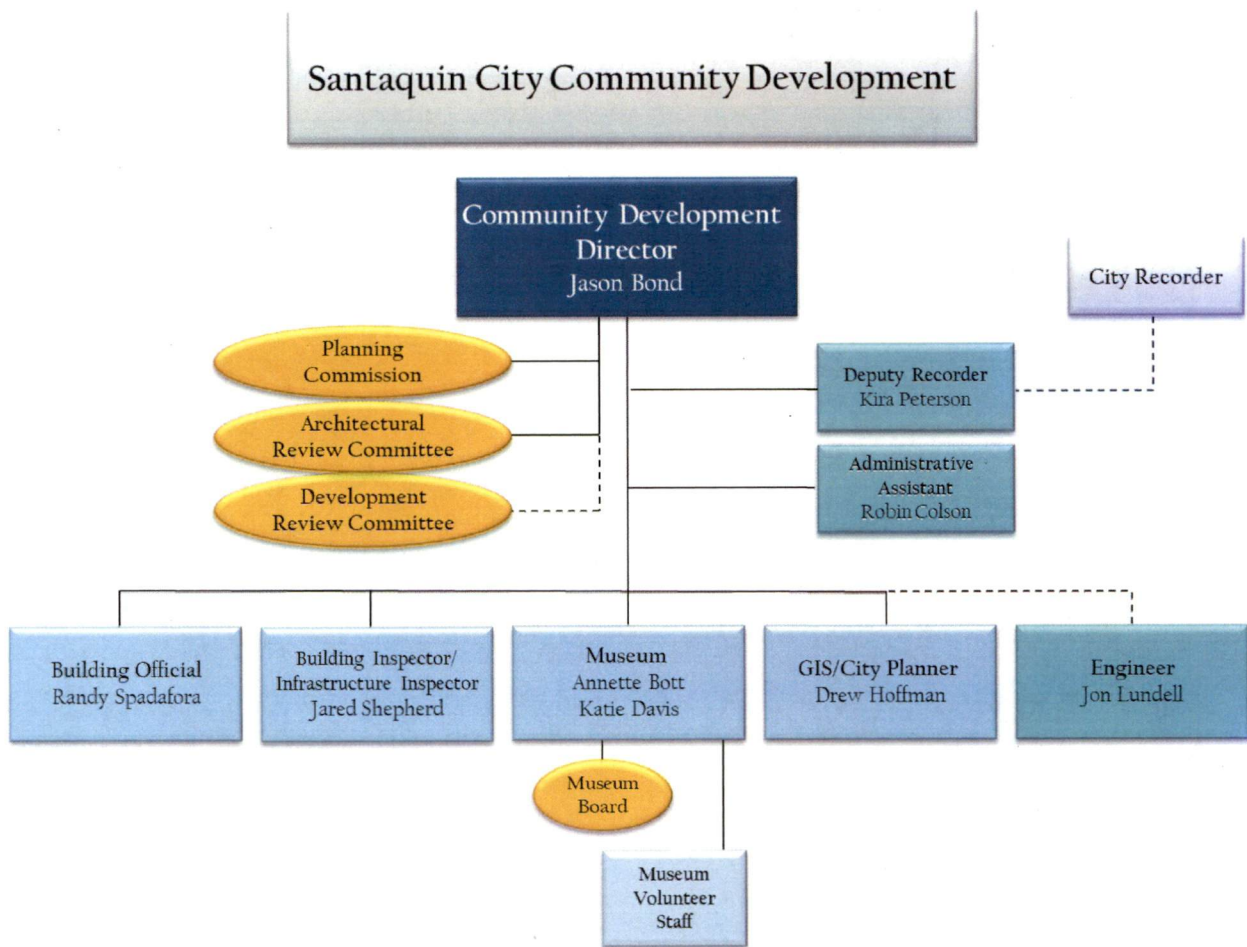


Please note that department level accomplishments can be found in Appendix D.

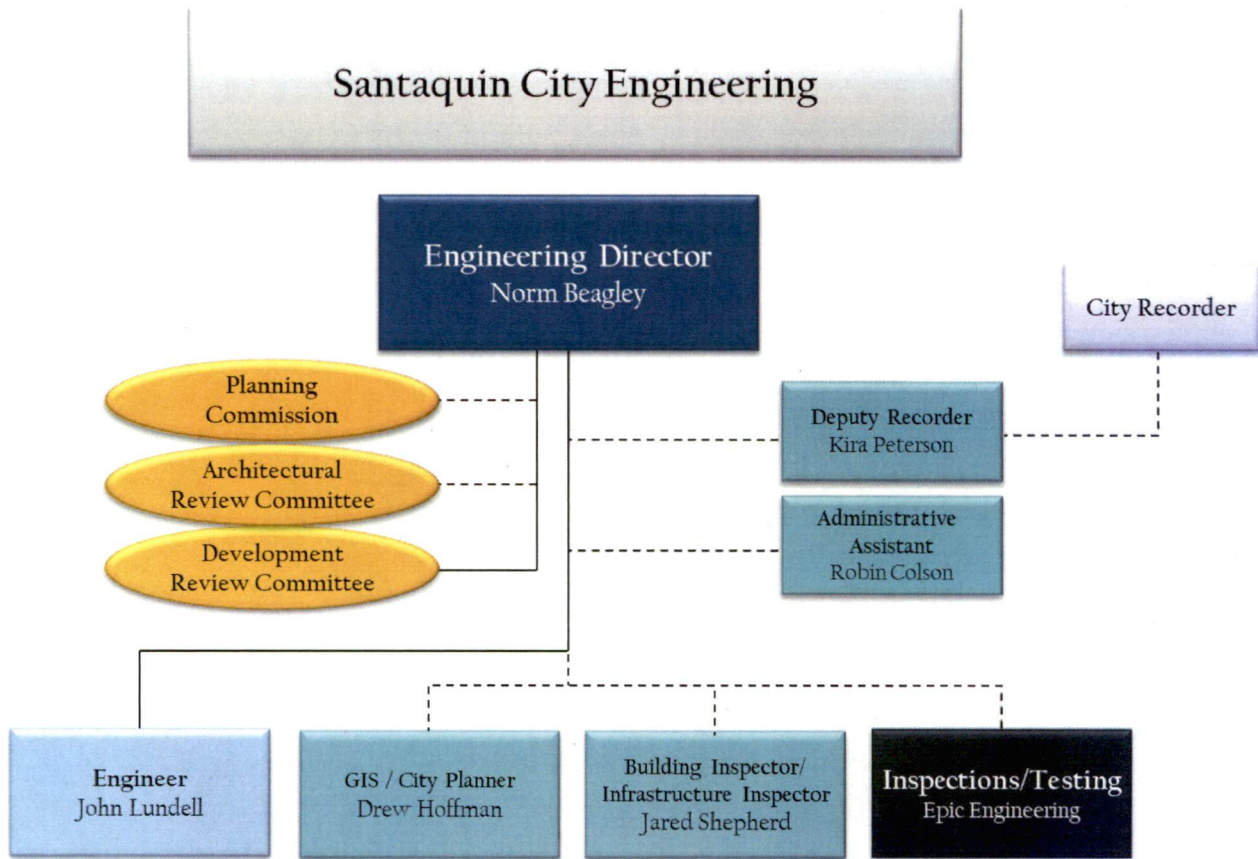
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Community Development

In FY2017-2018, Jason Bond was hired to become the Community Development Director of Santaquin City. City Engineer Norm Beagley was promoted to the position of Engineering Director with all the rights and authorities of a Functional Area Director. Together, these two individuals are working in partnership to grow and mature the Community Development Department. Furthermore, Drew Hoffman was hired in FY2017-2018, as the department's Geographic Information System (GIS) Technician to supplement the department's overall capabilities. 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. Kira Peterson and Robin Colson were hired to fill those roles with offsetting schedule to insure departmental coverage.



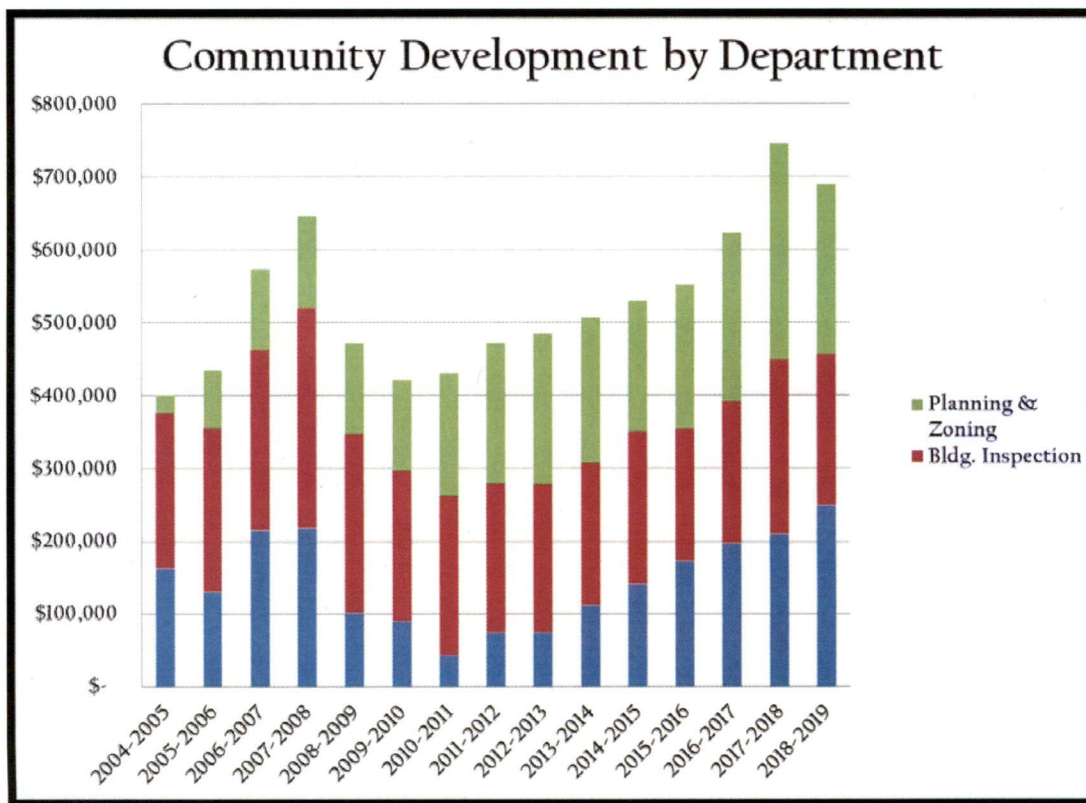
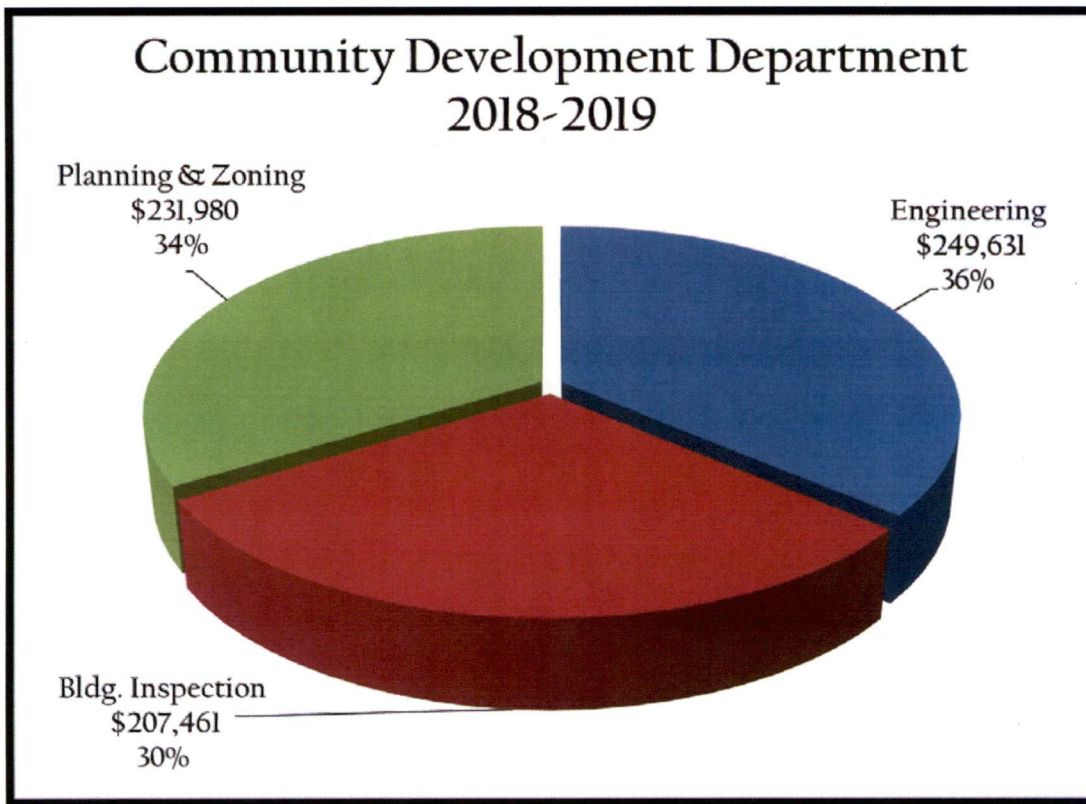
SANTAQUIN CITY
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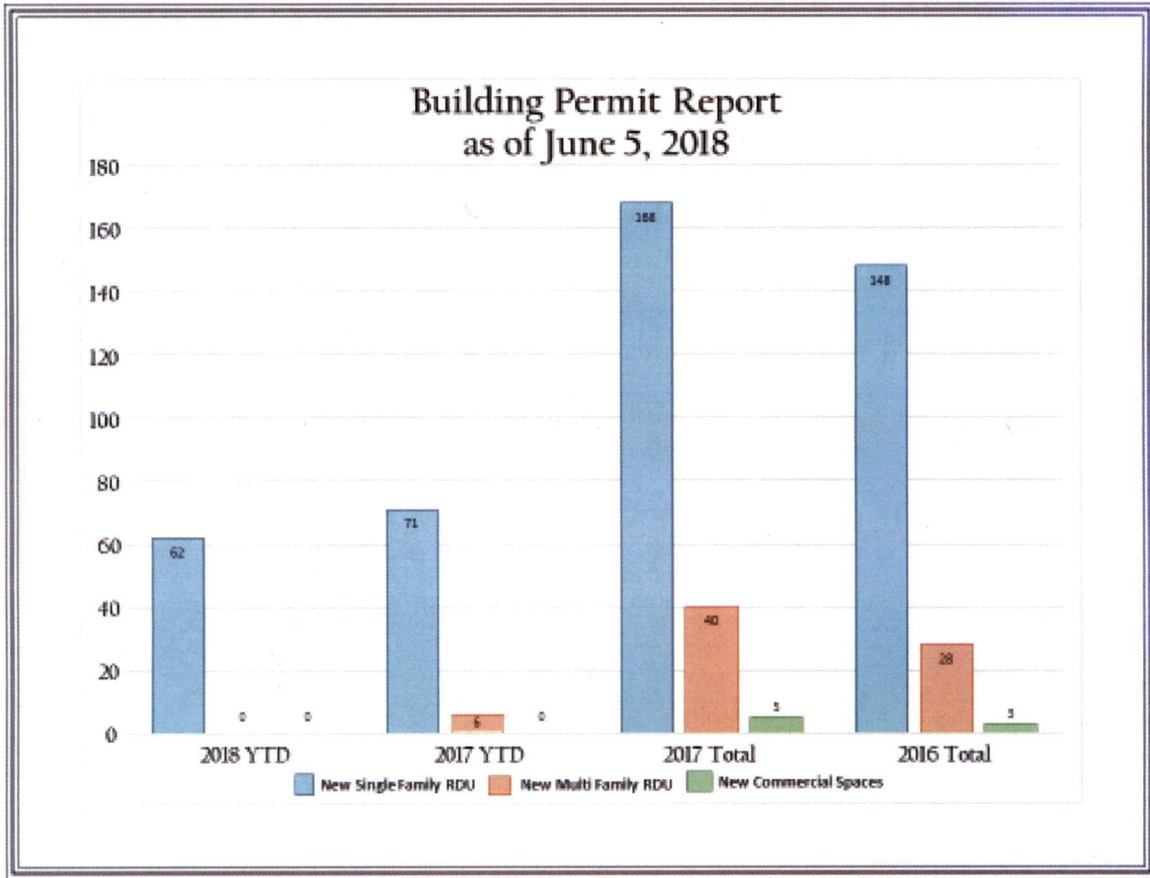
Community Planning Meeting for the NRCS Debris Basin Plan. This plan was funded by a \$450K Federal NRCS Grant and is the first step towards planning constructing debris basins which will protect Santaquin City from mountain runoff and debris flows.

The financials for the Community Development Functional Area, which is inclusive of the Engineering Functional Area for reporting continuity purposes, are on the following page:

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PERSONNEL SUMMARY

COMMUNITY
DEVELOPMENT

	Full-time	Part-time	Seasonal/Temp
2019	6	2	0
2018	6	2	0
2017	6	0	0

Please note that department level accomplishments can be found in Appendix D.

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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 eight of the last ten years.

While Leisure Service has evolved from being a component of the Community Development functional area, with the 2018 organizational restructure to create a Parks & Recreation Department, responsibility for Recreation, Events and Parks have been reassigned to Amy Johnson, Parks and Recreation Director. The Museum will remain with Community Development under the direction of Jason Bond, Community Development Director. Responsibility for the Library and Senior Citizen Departments will fall under the City Manager’s Office.

Until the newly formed Parks and Recreation Department are fully staffed, they will work in close partnership with the Public Works Department. This organizational change came very late in FY2017-2018. As such, and for the purposes of continuity, the accounting of the Leisure Services Functional Area have remained intact and will not be segregated until the planning for the FY2019-2020 Budget begins in January, 2019.

While the reporting and accounting will be updated at a later date, the city’s new Park and Recreation Director has hit the ground running with the establishment of guiding documents for her department which can be found on the next page.



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2018-2019 APPROVED BUDGET

PARKS AND RECREATION MISSION STATEMENT

It is our mission to enrich the lives of the residents of Santaquin by providing safe, welcoming parks and recreation facilities. We strive to offer affordable and diverse recreation, parks, programs and events for people of all ages to play, learn, contemplate and build community.

VISION

Through parks, recreation and community events, we take an active role in creating community through people, our staff and volunteers who make connections with our residents to improve lives. We:

- Anticipate the needs of the changing community and structure programs and facilities accordingly.
- Take great pride to enrich the lives of others through quality parks and programs, designed and developed so that people of all ages, abilities and income levels have the chance to participate in diverse recreational opportunities.
- Enhance the health and wellness of our patrons through innovative and diversified parks, recreation and leisure and community events.
- Meet recreational needs with maximum effectiveness and with minimum expense.

MOTTO

“We Create Community through People, Parks, Programs and Events.”

ADULT SPORTS MISSION STATEMENT

The primary purpose of Santaquin City’s Adult Sports Leagues is to provide an opportunity for the community to play organized sports in an environment that is safe, healthy, and free of negative attitudes.

OUR GOALS ARE TO:

- Provide enjoyable athletic programs for adults, regardless of their athletic abilities.
- Develop adult athletic programs that positively benefit the community’s health, wellness, economy and society.
- Providing quality adult athletic programs and services to meet the needs of a growing diverse community.

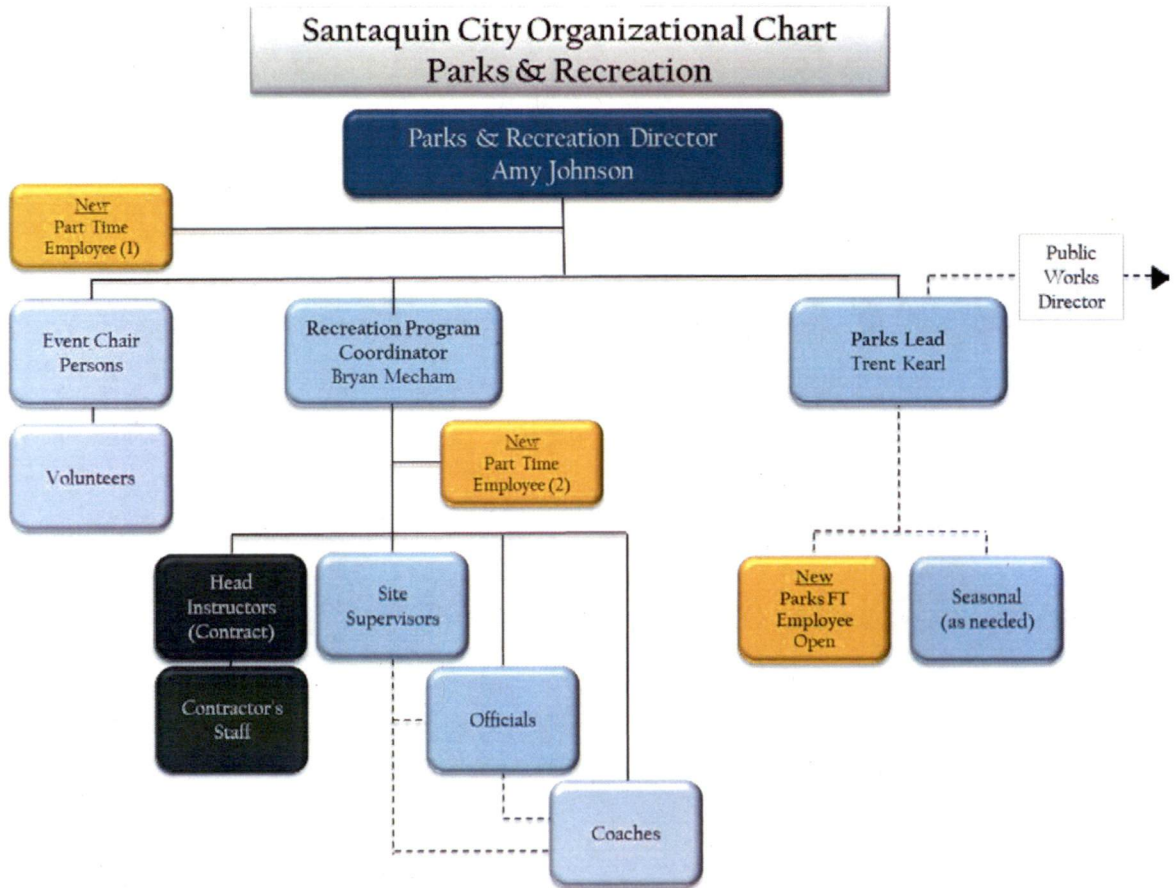
SANTAQUIN CITY
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YOUTH SPORTS MISSION STATEMENT

The purpose of Santaquin City's Youth Sports Program is to provide quality recreational sport experiences for the community's youth through a positive atmosphere that values sportsmanship, development, and fun for all ages, abilities and interests.

YOUTH SPORTS PHILOSOPHY:

The primary objectives for the Youth Sports program are for children to have fun and develop basic fundamentals. Our programs emphasize fun, participation, sportsmanship, and promotes a non-competitive, recreational approach to sports. Participants, parents, and coaches are expected to support this value system. Each child should have the same opportunity to participate in a recreational sports activity regardless of talent or ability. This values the individual and collective experiences of participants by providing a positive atmosphere that emphasizes sportsmanship and player development. Success is not reflected in the score or standings, but is achieved through effectively teaching the skills and strategies of the game as well as building the character and self-esteem of children participating in the program.

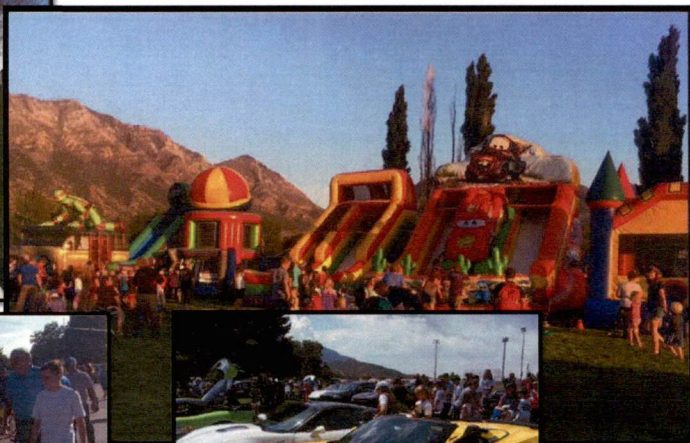
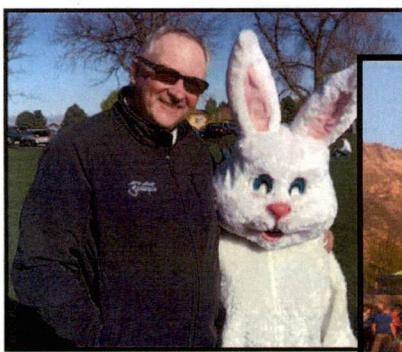


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PERSONNEL SUMMARY

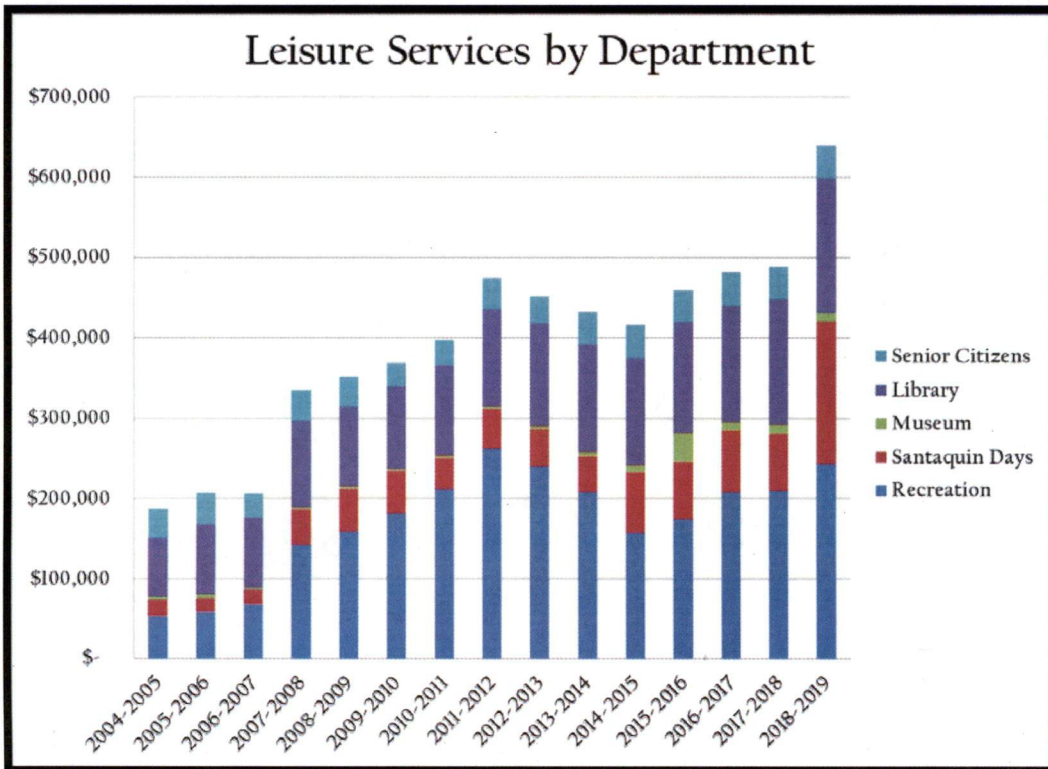
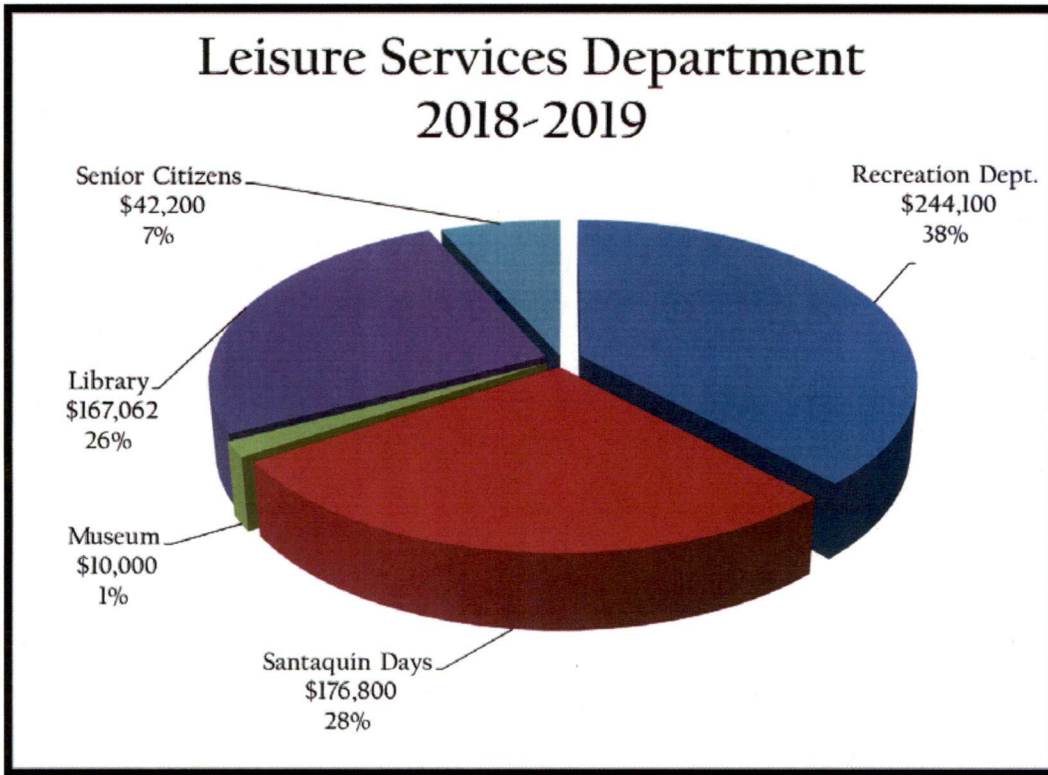
LEISURE SERVICES

		<u>Full-time</u>	<u>Part-time</u>	<u>Seasonal/Temp</u>
	Library			
2019		1	6	0
2018		1	5	0
2017		1	5	0
	Recreation			
2019		2	11	30
2018		2	5	50
2017		1	8	52
	Seniors			
2019		0	5	0
2018		0	5	0
2017		0	5	0
	Museum			
2019		0	2	0
2018		0	2	0
2017		0	2	0



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



Please note that department level accomplishments can be found in Appendix D

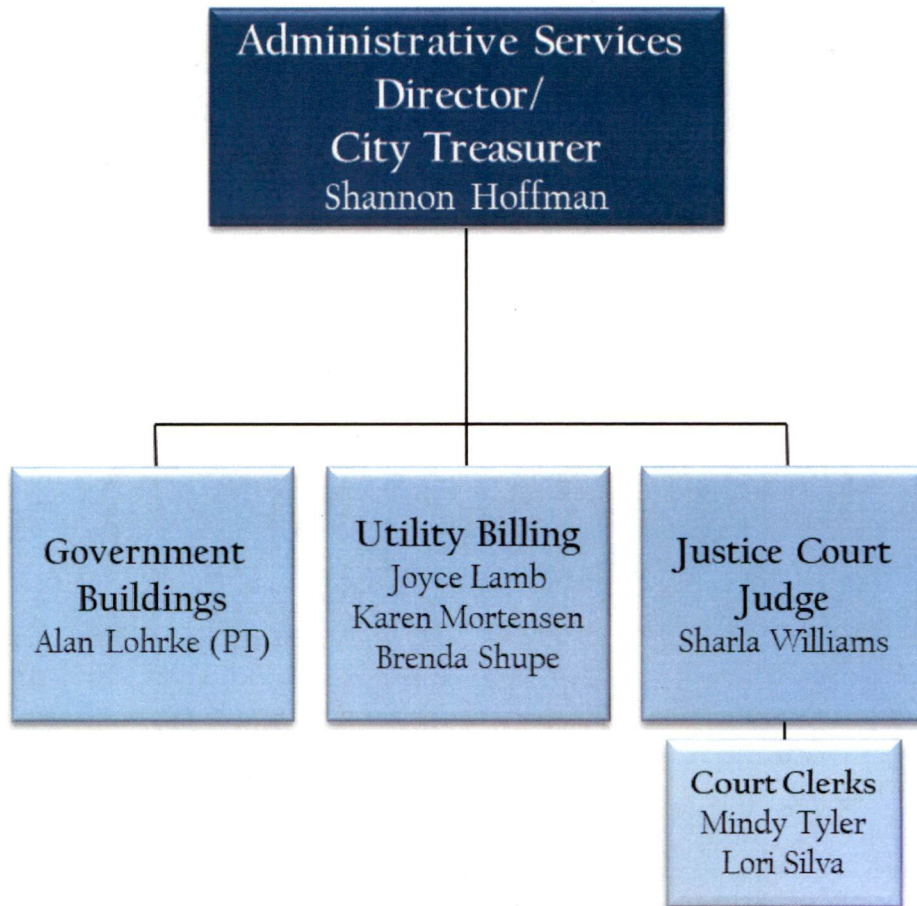
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Administrative Services

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.

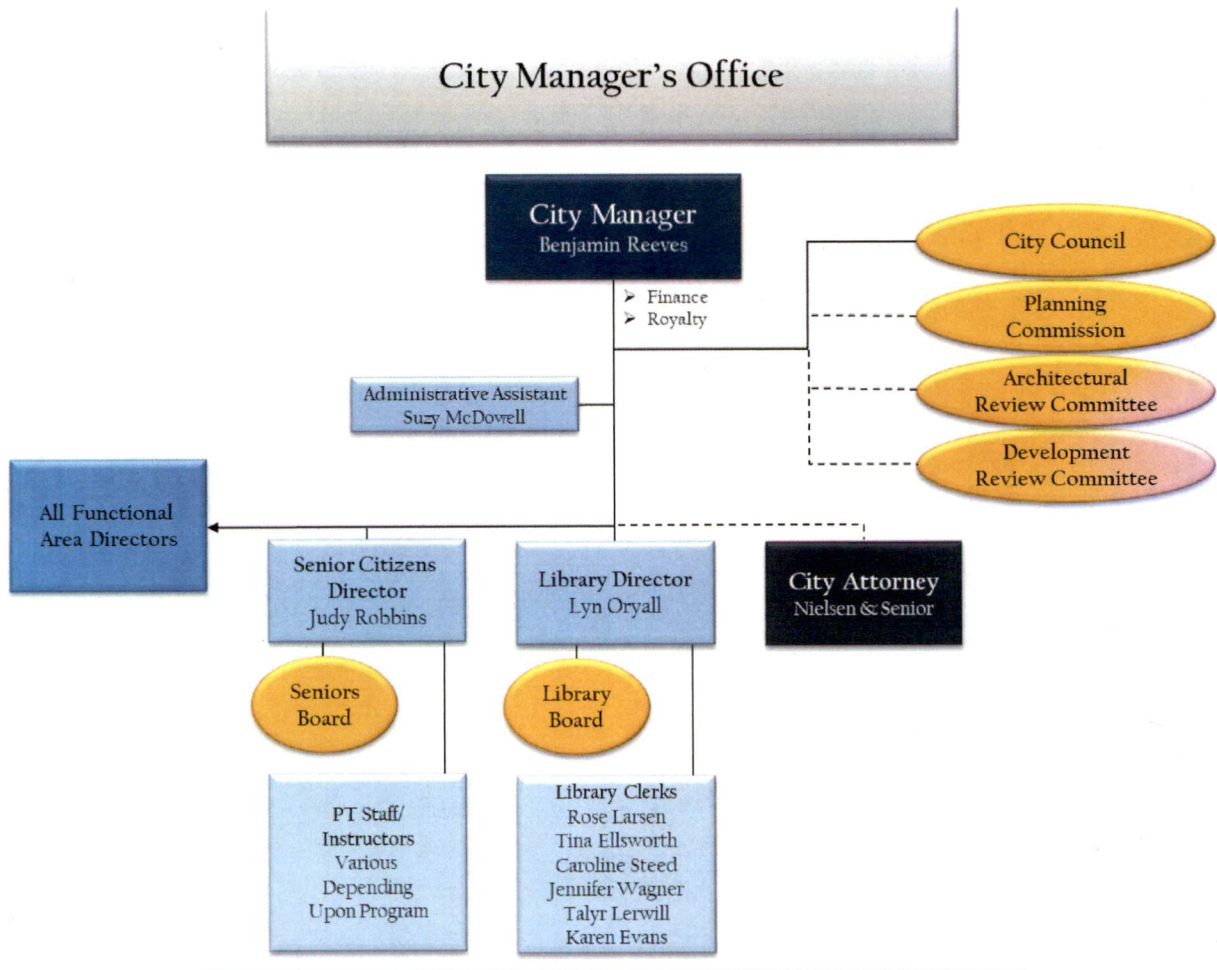
PERSONNEL SUMMARY			
LEGISLATIVE			
	<u>Full-time</u>	<u>Part-time</u>	<u>Seasonal/Temp</u>
2019	0	6	0
2018	0	6	0
2017	0	6	0
ADMINISTRATION			
	<u>Full-time</u>	<u>Part-time</u>	<u>Seasonal/Temp</u>
	Admin		
2019	4	3	1
2018	4	3	0
2017	4	3	0
	Court		
2019	0	3	0
2018	0	3	0
2017	0	3	0
	Government Bldgs.		
2019	0	1	0
2018	0	1	0
2017	0	1	0

Santaquin City Organizational Chart Administrative Services

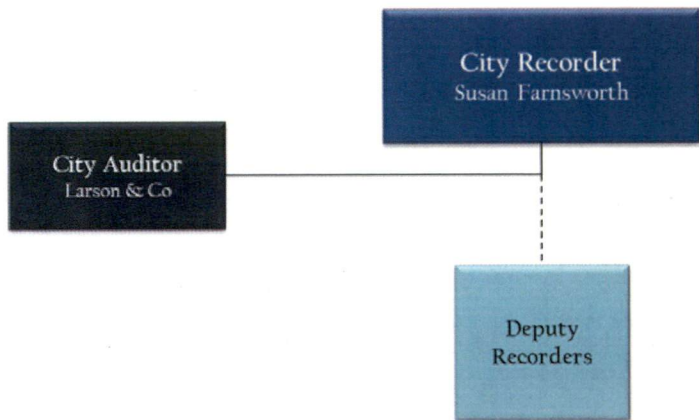


Additional components of Administrative Services would include the City Recorder's and City Manager's Offices. The budget for Legislative Services falls under the City Manager's Office. Those organizations are found on the following page:

SANTAQUIN CITY
2018-2019 APPROVED BUDGET

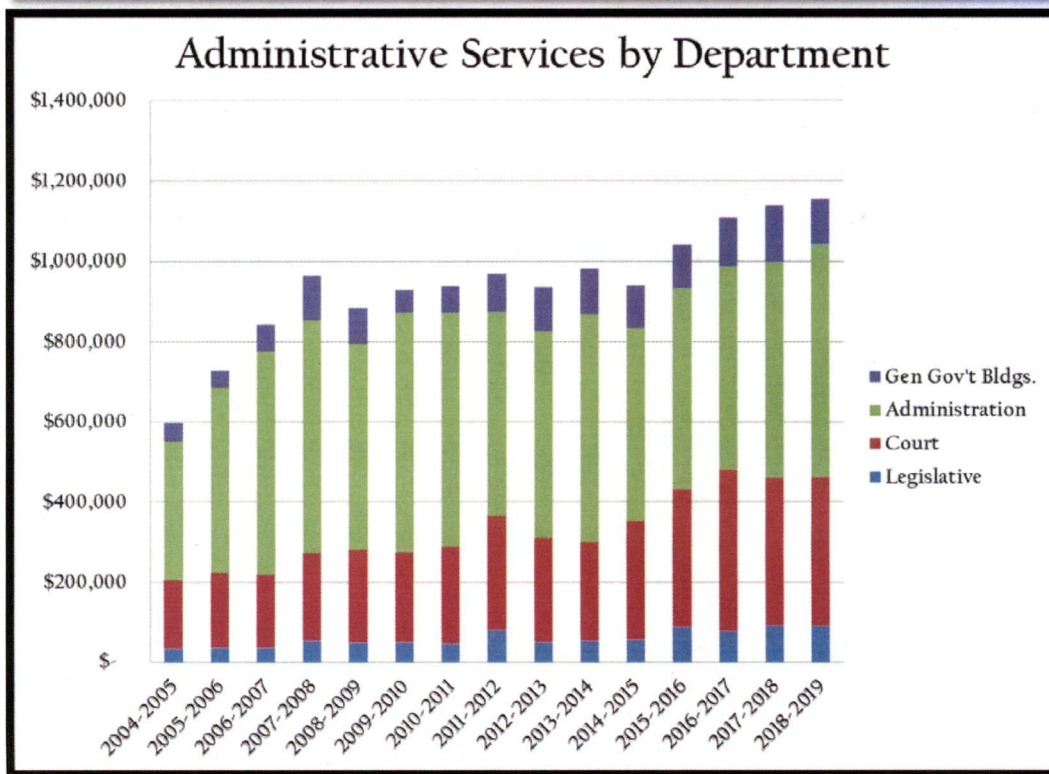
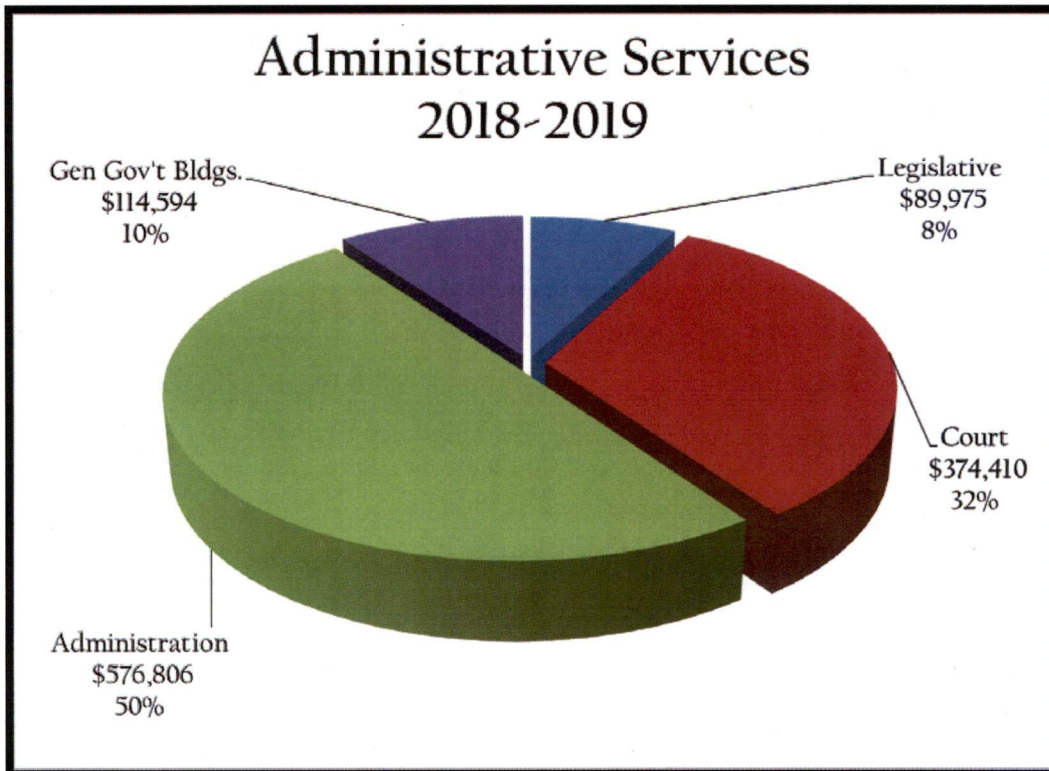


**Santaquin City Organizational Chart
Administrative Services**



SANTAQUIN CITY
2018-2019 APPROVED BUDGET

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



Please note that department level accomplishments can be found in Appendix D.

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2018-2019 APPROVED BUDGET

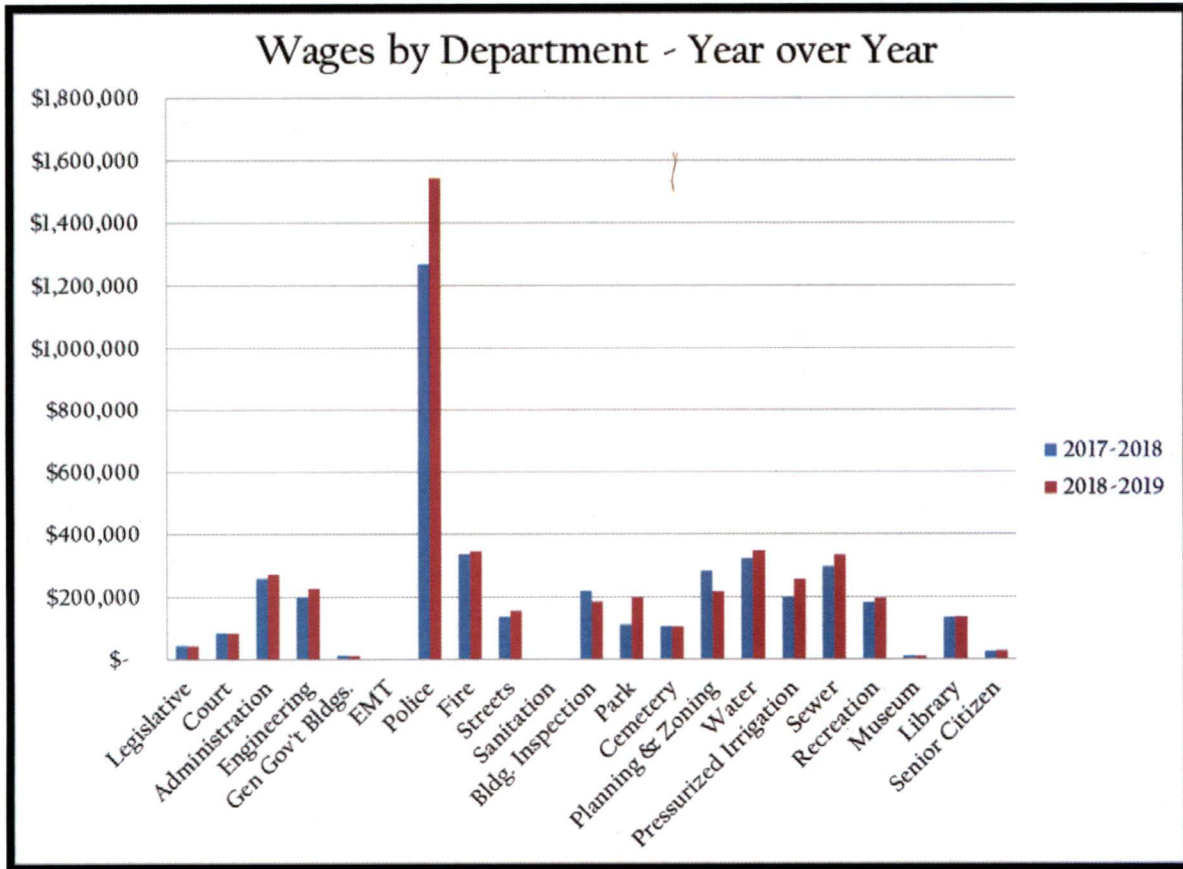
Summary of Personnel Changes – For All Departments by Functional Area

Functional Area	2017	2018	2019	Variance
Administration:				
Full Time	4	4	4	0
Part Time	7	7	7	0
Seasonal/Volunteer	0	0	1	1
Community Development:				
Full Time	6	6	6	0
Part Time	0	2	2	0
Seasonal/Volunteer	0	0	0	0
Leisure Services:				
Full Time	2	3	3	0
Part Time	20	17	24	7
Seasonal/Volunteer	52	50	30	-20
Public Safety:				
Full Time	13	13	14	1
Part Time	8	10	17	7
Seasonal/Volunteer	43	53	38	-15
Public Works:				
Full Time	10	10	11	1
Part Time	2	2	3	1
Seasonal/Volunteer	3	3	3	0
Total City Wide:				
Full Time	35	36	38	2
Part Time	37	38	53	15
Seasonal/Volunteer	98	106	72	-34
Grand Total City Wide:	170	180	163	-17

SANTAQUIN CITY
2018-2019 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.

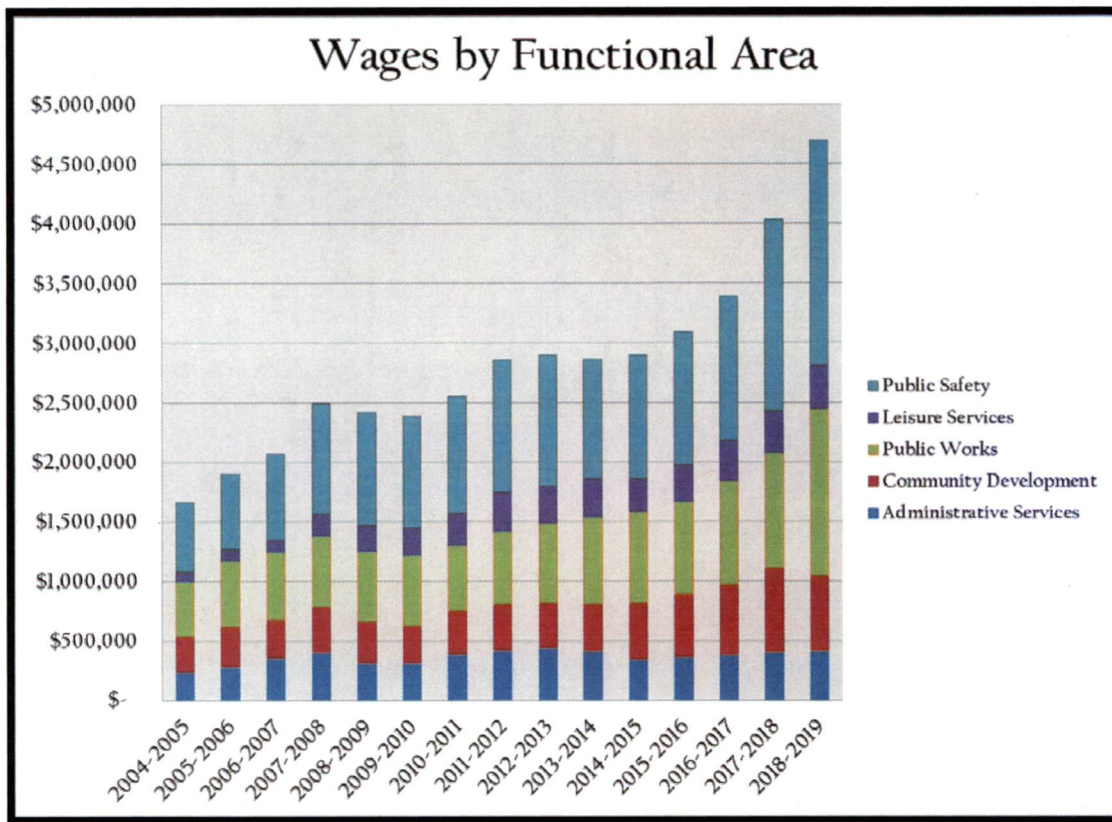


The administration of the city is committed to ensuring employees are adequately compensated for the work they perform, there are enough employees to do all of the work necessary and there is adequate work space. However, due to the economic conditions over the last ten years, meeting these criteria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

Contained in this budget is a proposed 0-3.0% merit based salary increase (*budgeted as 1.5% 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 3.0%. In addition, there is a 2.0% cost of living adjustment (COLA) planned for FY2018-2019 which will be applied in January of 2019. COLA increases are based on the fiscal year changes to the CPI-U Table Consumer Price Index establish by the U.S. Department of Labor Bureau of Labor Statistics over the previous calendar year.

SANTAQUIN CITY 2018-2019 APPROVED BUDGET

To assist the City Council in allocating merit increases, a “Salary Review Sub-Committee” was established in June of 2014. Today, this committee consists of Mayor Hunsaker, Council Members Montoya and Mecham, City Manager Reeves, Administrative Services Director Hoffman as well as participation by each of the Functional Area Directors. 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 FY2017-2018, a third party independent market analysis was conducted. This study indicated that, on average, the staff salaries are 2.35% lower from their market comparables; a figure well within statical margin of error. This indicates that the goals and objectives of the committee are working to maintain parity with surrounding municipalities and cities of similar size and budget to Santaquin City.



Regarding benefits, Santaquin City contracts with People Performance, LLC. to manage employee benefits. Two medical benefit plan options will be provided to Santaquin City employees through Educators Mutual Insurance (EMI) Company. Employees are provided a monthly contribution, which allows employees the option to choose the medical plan that best meets their specific needs. During FY2018-2019, the traditional plan (default) option the city provides is increasing by 8.6% year over year, and 12.6% when considering newly added positions as well as for those

SANTAQUIN CITY

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employees who experienced a transition in their personal lives (e.g. new babies, marriages, etc.). 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 offer's \$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 is also 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.



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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:

Booster Pump & Irrigation Tank Project – This is a \$4M 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. The second part to this project is the irrigation tank. This tank will provide the capacity to provide an irrigation water source into the irrigation system on the city's east bench.

Second Access to Summit – It is anticipated that construction on the \$3.6M extension of Summit Ridge Parkway to US-6 Main Street will begin in the fall of 2018. The design work and land acquisition for the future Right of Way (ROW) is completed and a \$700K grant has been secured for the improvements along US-6. In addition, Dominion Energy has installed a new Natural Gas line to serve the Summit Ridge Subdivision and Summit Ridge Commercial Areas. Work is underway to enter into a 50/50 cost sharing agreement with the Summit Ridge Development to secure a portion of the \$2.9M needed to construct the remainder of the road. The city plans to sell property to fund its half of the \$2.9M.

Water Reclamation Facility (WRF) Additional Train – Due to the high growth of Santaquin over the past five years, it has become necessary to expand the capacity of the WRF by bringing the next processing train online. This \$1.8M project will enhance the capacity of the plant for many years to come. This upgrade will be paid entirely using Sewer Impact Fees collected from new growth.

Soccer Field Construction - \$900K 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.

500 West Road Construction – Santaquin City, in partnership with the Nebo School District, will be constructing a new road behind Santaquin Elementary, which will lead to the Santaquin City Rodeo Grounds. This \$888K project has a cost sharing and land dedication agreement between both entities.

SANTAQUIN CITY
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300 West Side Walk Improvement Project – Through a \$588K UDOT Safe Walking Routes to School Grant, the city will be installing sidewalk along 300 West from 100 North to 560 North to improve pedestrian safety. The city plans to provide an additional \$150K towards this project to remove the park strip on the east side of the road and restore two-way traffic and provide parking on one side of the street. Total Project: \$788K

Annual Road Maintenance Projects – In FY2018-2019, \$631K has been budget for road maintenance project throughout the city.

NRCS Debris Basin Study – Our City Engineer obtained a \$428K grant for the study and possible construction of improvements along the Santaquin's east bench to protect from canyon runoff and debris flows.

300 West (East Side) Road Widening Project – This \$150K project will expand upon the Federally funded Sidewalk Improvement Project by eliminating the park strip on the east side of the road and widening the entire asphalt surface to allow for two-lanes of traffic and one additional lane for parking.

Culinary Water Capital Facility Plan Update: This \$60K project will update the city's Capital Facility Plan for Culinary Water Projects for the next 5 years.

Pressurized Irrigation Water Capital Facility Plan Update: This \$60K project will update the city's Capital Facility Plan for Irrigation Projects for the next 5 years.

Road Fee Study: Similar to Provo, Pleasant Grove and other cities, Santaquin City is planning to conduct a Road Fee Study to determine the deficiencies of our roads and the funding necessary to maintain them. This study is estimated to cost \$50K.

Transportation Master Plan Update: This \$40K project will update the city's Capital Facility Plan for Transportation Projects for the next 5 years.

Storm Drainage Master Plan - \$13K has been allocated for the final expenditures to close out the project. This \$160K project was funded by a 50:50 grant between the city and the Mountainland Association of Governments.

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

- Ballfield Fence Replacement: \$20K
- Recreation Center Relocation Fixtures: \$15K
- Cemetery Gateway Arch: \$5K
- Public Safety Capital Facility Plan Update: \$5K

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Operational Impact from Capital Projects:

As capital projects are under consideration, an analysis of the operational impacts is completed to insure that the long-term Operation and Maintenance (O&M) costs are adequately budgeted into the annual operations budget. The following table represented the projected O&M costs for the proposed 2018-2019 Fiscal Year.

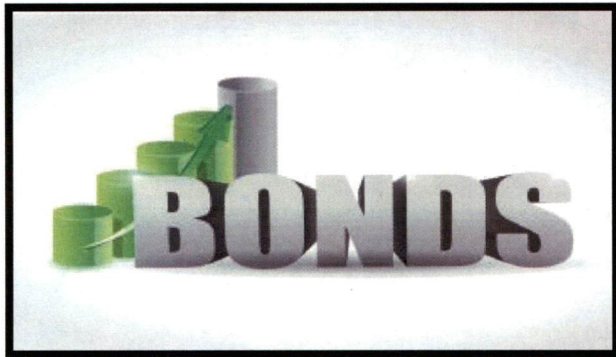
Department	Project Description	Capital Costs	Long-Term Operating Impact	Operational Impacts					5-Year Total
				FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	
Water & Irrigation	Booster Pump & Irrigation Tank Project	\$ 4,000,000		\$ 2,800	\$ 59,800	\$ 60,800	\$ 61,800	\$ 62,800	\$ 248,000
Streets	Second Access to Summit Ridge Road Project	\$ 3,600,000			\$ 18,000	\$ 19,000	\$ 20,000	\$ 21,000	\$ 78,000
Sewer	WRF Capacity Expansion Project	\$ 1,800,000		\$ 5,000	\$ 10,000	\$ 10,500	\$ 11,000	\$ 11,500	\$ 48,000
Parks	Soccer Field Construction Project	\$ 900,000		\$ 5,000	\$ 45,000	\$ 46,000	\$ 47,000	\$ 48,000	\$ 191,000
Streets	500 West Road Construction Project	\$ 800,000		\$ 1,000	\$ 1,200	\$ 1,400	\$ 1,600	\$ 1,800	\$ 7,000
Streets	300 West Side Walk Improvement Project	\$ 738,000		\$ 200	\$ 225	\$ 250	\$ 275	\$ 300	\$ 1,250
Streets	Annual Road Maintenance Project	\$ 631,000	No Impact						\$ -
Storm Drainage	NRCS Debris Basin Study	\$ 428,000	No Impact						\$ -
Streets	300 West (East Side) Road Widening Project	\$ 150,000		\$ 200	\$ 225	\$ 250	\$ 275	\$ 300	\$ 1,250
Water	Culinary Water Capital Facility Plan Update	\$ 60,000	No Impact						\$ -
Irrigation & Eng.	Irrigation Water Capital Facility Plan Update	\$ 60,000	No Impact						\$ -
Streets & Eng.	Road Fee Study	\$ 50,000	No Impact						\$ -
Streets & Eng.	Transporation Master Plan Update	\$ 40,000	No Impact						\$ -
Parks	Ballfield Fence Replacement	\$ 20,000	No Impact						\$ -
Storm Drainage & Eng.	Storm Drainage Master Plan	\$ 13,000	No Impact						\$ -
Parks & Recreation	Recreation City Relocation Fixtures	\$ 15,000	No Impact						\$ -
Cemetery	Cemetery Gateway Arch	\$ 5,000	No Impact						\$ -
Police, Fire & Eng.	Public Safety Capital Facility Plan Update	\$ 5,000	No Impact						\$ -
		\$ 13,315,000		\$ 14,200	\$ 134,450	\$ 138,200	\$ 141,950	\$ 145,700	\$ 574,500

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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).

Legal Limits:

The Utah State Constitution, Article XIV, Section 4 states, “no city ... shall become indebted to an amount, including existing indebtedness, exceeding four percent of the value of the taxable property therein...”

State law goes on to say “...and any other city or town, not to exceed eight per centum additional, for supplying such city or town with water, artificial lights or sewers, if the works for supplying the water, light, and sewers are owned and controlled by the municipality.”

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According to the Utah County Auditor's Office, the 2018 real property taxable value for Santaquin City is \$493,784,180. This sets the limit of general fund indebtedness at \$19,751,367 and the same level for the indebtedness of the city's enterprise funds for water, sewer and pressurized irrigation.

As of June 30, 2018, Santaquin City's general fund outstanding debt principal is \$627,321, well within the state limits. With the anticipated Roads Bond closing in 2018, the general fund debt level will increase by \$4,300,000 to a projected general fund outstanding debt principal balance of \$4,952,023 as of June 30, 2019. The outstanding debt principal for the enterprise funds is \$15,245,921, which is much closer to the state's legal limits and will impact the city's ability to fund future water, sewer and irrigation projects.

General Fund Debt:

Description	Original Amount	FY2018-19 Payment	Balance as of 6/30/2019	Maturity Date
2014 Vehicles (2)	\$60,859	\$6,429	\$0	12/15/18
2014 Vehicles (7)	\$220,781	\$8,020	\$0	6/17/2019
2015 Vehicles (5)	\$197,009	\$35,572	\$10,587	10/16/2020
2016 Vehicles (4)	\$482,447	\$90,156	\$232,730	3/1/2023
2015 Pumper Truck	\$446,032	\$54,550	\$243,856	6/24/2024
2018 SCBA Fire	\$192,325	\$27,475	\$164,850	2025
<i>2018 Road Bond *(Pending)</i>	\$4,300,000	\$68,710	\$4,300,000	2029
Total:	\$5,899,453	\$290,862	\$4,952,023	

Vehicle Capital Leases – In FY2012-2013, Santaquin City implemented a vehicle rotation program to insure that safety sensitive positions had safe and operable vehicles that remained under factory warranty. A secondary reason for this program was to maximize the residual/resale value of our vehicles. Initially, the implementation of this program required the use of capital leases. However, by FY2016-2017, the city was in a financial position to purchase its new vehicles without incurring debt. With each passing year, the debt service on the initial rotation vehicles will decrease until this program is fully funded and all capital leases are paid in full.

2018 SCBA Fire – Similar to the Vehicle Rotation Program, during the Santaquin City Budget Retreat held in February of 2018, Fire Chief Stephen Olson recommended to the city council a rotation program for the department's Self Contained Breathing Apparatus (SCBA). The SCBAs are a critical piece of equipment needed for the health and protection of our firefighters. As such, the city council authorized the funding of this equipment rotation on a seven-year schedule.

SANTAQUIN CITY
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2018 Roads Bond – There are four major road projects identified in under the Capital Project subsection of this budget. They include the Summit Ridge Parkway Extension to US-6 Main Street \$2.9M, 500 West Street Construction (\$888K - \$200K from Nebo School District = \$688K), Orchard Land Economic Development Road Construction Incentive (\$400K), and 300 West Widening Project (\$150K) plus project contingency and bond closing costs. This debt service will be secured using the city's Class-C road funds (gas tax) and excise taxes. Pursuant to Utah State Law, the maximum bond duration utilizing class-c road funds is ten years. The interest rate is estimated to be 4%. However, this will be determined by the bids received during the Request for Bid (RFB) process the city will follow in FY2018-2019.

While the city is using its Class-C road funds and excise taxes as collateral, the actual repayment of this debt service will be covered through the creation of a series of revenue streams, otherwise known as a payment waterfall. These diversified revenue sources, along with two debt service reserve payments, will insure that the city has more than sufficient coverage to meet this new obligation. Those revenue sources include:

- *Developer Participation* – Fifty percent (50%) of the project costs for Summit Ridge Parkway will be repaid by the Summit Ridge Developer through a reimbursement agreement in the amount of \$1.46M.
- *Historic Development Agreement Revenues* – As a component of the first amendment to the original Summit Ridge Development Agreement, a density credit provision was included which requires the developer to reimburse the city \$850/home for every home platted and recorded between home #400 and #2000. In FY2018-2019, it is anticipated that will generate \$62K.
- *Business Park Development* - With the extension of the parkway, Santaquin City will create front along three parcels of city owned property (15.3 Acres, 31.2 Acres and 6.2 Acres) that it plans to develop into a business park and sell it to repay this bond. The appraised property value of these parcels in their raw condition without parkway frontage is currently \$724,782. However, it is anticipated that with the extension of the parkway, that value will increase to \$2.3-\$2.9M.
- *Transportation Impact Fees* – As of May 31, 2018, Santaquin City has collected and retained \$274K in Transportation Impact Fees which will be dedicated towards the repayment of this bond. It is anticipated that Santaquin City will collect an additional \$128,600 in Transportation Impact Fees in FY2018-2019. Though impact fees can be used towards the repayment of debt, the city must take caution in relying on these fees as they are elastic in nature and dependent upon continued growth in the housing market.

SANTAQUIN CITY
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- *Sale & Property Tax Increment Financing* – Currently the old sewer lagoon property that will be developed into a business park generates no property or sales taxes. Santaquin City has been in negotiations with Utah County and the Nebo School District to complete a Community Development Project Area Plan for this city property which will identify the future uses and anticipated revenues once developed into a business park. This will allow the City Council, acting in their capacity as board members of the Santaquin Community Development Agency, to seek tax increment financing against the incremental increase in property and sales taxes as a form of payment remuneration.
- *Class-C Road Funds (Gas Taxes) and Excise (Franchise) Taxes* – If all of the aforementioned funding sources fail, in whole or in part, the city will rely upon its Class-C Road Maintenance Funding and Excises Taxes which will be pledged as collateral for this project.

Enterprise Fund Debt:

Description	Original Amount	FY2018-19 Payment	Balance as of 6/30/2019	Maturity Date
1993A Sewer Bonds	\$1,000,000	\$34,000	\$238,000	12/1/2025
2011A-1 Sewer Bonds	\$6,034,000	\$375,310	\$4,100,000	1/1/2031
2011A-2 Sewer Bonds	\$2,912,000	\$126,852	\$2,636,921	2/15/2052
2011B-1 Sewer Bonds	\$900,000	\$9,000	\$900,000	1/1/2033
2012 Sewer Refund Bond	\$670,000	\$114,240	\$221,000	6/1/2021
2012 Irrigation Refund Bond	\$6,130,000	\$501,454	\$3,709,000	6/1/2026
2018 Water Bond	\$3,441,000	\$44,351	\$3,441,000	1/1/2039
Total:	\$21,087,000	\$1,205,207	\$15,245,921	

1993 Sewer Bonds - To meet Federal and State requirements, Santaquin City installed its first sanitary sewer collection and processing system (sewer lagoons) in 1992. At the time, the city had a population of nearly 2,500 residents with almost 800 homes. The bond issuance came in four separate bonds. The 1993C & 1993D Bonds were refunded (refinanced and reissued) in 2012 to lower interest rates – See 2012 Sewer Refund Bond. The 1993B Bonds were paid in full in 2015. The 1993A Bond is the only one that remains. Due to the fact that it has a 0.00% interest rate, it was not refunded with 1993C & 1993D. The maturity date on the 1993A Bonds is December of 2025.

2011A-1, A-2 and B-2 Sewer Bonds – By 2011, the population growth of the city expanded to over 9,300 and over 2,500 homes with an additional 5,482 lots approved for development through a series of annexations and development agreements. The original sewer lagoon processing system was insufficient to meet the needs of the existing population or the projected growth. Over the preceding four years, considerable study had been undertaken regarding what type of sewer

SANTAQUIN CITY
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replacement system was most optimal for the community. After a voter referendum, which passed by only three votes, a Water Reclamation Facility (WRF) Project with Membrane Bio-Reactor (MBR) technology commenced construction. This state-of-the-art system is the first in the State of Utah to reuse 100% of a city's sewer effluent into the city's pressurized irrigation system. In the second most aired State in the Union, this renewable and sustainable water resource will continue to grow as the city continues to grow.

Financing for the project included:

Debt:

Agency	Term	Interest Rate	Bond
USDA-RD	40 year	3.375%	\$2.91M
Utah-DWQ	20 year	1.000%	\$6.93M
Total Debt:			\$9.84M

Grants & Cash:

Agency	Type	Funding
USDA-RD	Federal Grant	\$4.95M
EPA	Federal Grant	\$0.35M
Central Utah Water	Agency Grant	\$1.00M
Santaquin City	Cash (<i>Match</i>)	\$2.035M
Total Grants & Cash:		\$6.93M

Total Project Cost:	\$18.175M
----------------------------	------------------

2012 Sewer Refund (Refinance) Bond – Due to very low interest rates and a favorable bond market, the Santaquin City Council felt it was in the best interest of the city to refinance (refund and reissue) all of its 1993 Sewer Bonds except for the 1993A Bonds which are at a 0.00% interest rate. With the refund of the \$534,000 remaining balance, the interest rates on the 1993 Bonds (1993C & 1993D) decreased from 5.45% to 2.52%. The duration of these bonds was not extended. As such, they will mature in June of 2021 as previously contemplated under the 1993 Bond issuance.

2012 Irrigation Refund (Refinance) Bond – In 2005, Santaquin City installed a fully metered pressurized irrigation to meet its secondary water needs. The initial bonds were in the amount of \$6.6M with an interest rate of 3.5%. Again, with very low interest rates and a favorable bond rates in the market, it was in the best interest of the city to refinance (refund and reissue) the remaining balance of its 2005 Irrigation Bonds in the amount of \$4.854M. The interest rate on the 2012

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Irrigation Refund Bond has decreased the rate from 3.5% to 2.52%. The duration of these bonds was not extended. As such, they will mature in September of 2026 as previously contemplated under the 2005 Issuance.

2018 Water (Culinary & Irrigation) Bond – In May of 2018, Santaquin City entered into a 20-year bond for \$3.441M to construct a culinary and irrigation booster pump which will allow the city an ability to move water from any source to any pressure zone within the city. The bond will also provide funding necessary for the construction of an irrigation storage pond on the city's east bench. This bond was purchased by the State of Utah – Department of Water Resources at an interest rate of 2.0%. This critical infrastructure project will enhance the city's infrastructure and overall system capacity. The Phase 1 – Booster Pump construction is underway with completion anticipated in the fall of 2018. The Phase 2 – Irrigation Tank will require land acquisition and engineering design before construction can begin. This portion of the project is estimated to be complete in 2019.

Possible Aquatic/Recreation Center General Obligation Bond – In the spring of 2018, a group of concerned citizens began meeting with the goal of constructing an Aquatics/Recreation Center. After the failure of the ballot initiative to construct a Senior Center/Library (Community Cultural Center), preliminary feedback received from the community indicated that the residents would have preferred a new recreation facility that would meet the needs of the entire community. In an effort to better understand and quantify the desires of the community, Santaquin City is working with this group of residents to complete a series of community wide surveys to gage the public's interest and desires.

Ideally, the project would have a higher probability of success if more time was available to engage neighboring communities for the possible construction of a regional recreation center where the costs could be spread across a larger pool of potential users. Furthermore, if the facility's design could also meet the needs of the Nebo School District for its competition swimming program, the district would likely participate financially. Lastly, more time would also allow the city staff an ability to seek grant funding and donations.

With that said, if this committee believes there is sufficient support to move forward, and desires to capitalize upon the momentum that currently exists, it is likely that they will the seek signatures of registered voters to place an initiative on the ballot for a General Obligation Bond the November 2018 election. As the determination as to whether to place this initiative on the ballot is not yet known, it would be premature to include this project on the city's debt service schedule.

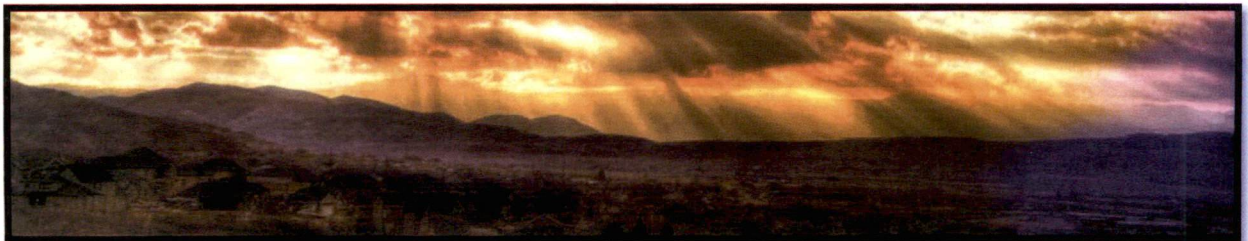
Please see Appendix C for the full repayment amortization schedule of all Santaquin City debt service instruments.



APPENDIX SECTION

This section presents supporting detail and reference materials in support of the Santaquin City 2018-2019 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 – 2017	Page D-1
E. Glossary.....	Page E-1
F. Acronyms.....	Page F-1



Santaquin City

2018-2019 Final Budget

Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
GENERAL FUND						
REVENUES:						
TAXES						
10-31-100	\$ 655,316	\$ 765,000	\$ 678,520	\$ 711,748	-7.0%	\$ (53,252)
10-31-200	\$ 51,456	\$ 65,000	\$ 41,618	\$ 65,000	0.0%	\$ -
10-31-300	\$ 1,209,363	\$ 1,275,000	\$ 1,016,124	\$ 1,400,000	9.8%	\$ 125,000
10-31-400	\$ 7,571	\$ 12,000	\$ 8,139	\$ 9,000	-25.0%	\$ (3,000)
10-31-410	\$ 244,250	\$ 265,000	\$ 194,135	\$ 265,000	0.0%	\$ -
10-31-420	\$ 65,424	\$ 70,000	\$ 44,730	\$ 70,000	0.0%	\$ -
10-31-430	\$ 112,266	\$ 122,500	\$ 79,341	\$ 122,500	0.0%	\$ -
10-31-440	\$ 9,159	\$ 9,000	\$ 7,182	\$ 9,000	0.0%	\$ -
10-31-500	\$ 84,522	\$ 90,000	\$ 62,000	\$ 90,000	0.0%	\$ -
10-31-900	\$ 3,886	\$ 4,000	\$ 1,904	\$ 4,000	0.0%	\$ -
TOTAL TAXES	\$ 2,443,213	\$ 2,677,500	\$ 2,133,691	\$ 2,746,248	2.6%	\$ 68,748
LICENSES AND PERMITS						
10-32-100	\$ 8,755	\$ 10,000	\$ 7,460	\$ 10,000	0.0%	\$ -
10-32-120	\$ 24,320	\$ 10,000	\$ (1,000)	\$ -	-100.0%	\$ (10,000)
10-32-210	\$ 726,956	\$ 672,000	\$ 526,539	\$ 740,000	10.1%	\$ 68,000
10-32-220	\$ 64,873	\$ 40,000	\$ 69,636	\$ 75,000	87.5%	\$ 35,000
10-32-250	\$ 630	\$ 1,000	\$ 1,005	\$ 1,000	0.0%	\$ -
TOTAL LICENSES AND PERMITS	\$ 825,534	\$ 733,000	\$ 603,640	\$ 826,000	12.7%	\$ 93,000
INTERGOVERNMENTAL REVENUE						
10-33-420	\$ 3,630	\$ 3,630	\$ 863	\$ -	-100.0%	\$ (3,630)
10-33-560	\$ 446,253	\$ 450,000	\$ 396,883	\$ 568,000	26.2%	\$ 118,000
10-33-NEW	\$ -	\$ -	\$ -	\$ 5,600	0.0%	\$ 5,600
10-33-580	\$ 9,501	\$ 10,489	\$ 10,079	\$ 10,079	-3.9%	\$ (410)

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Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
TOTAL INTERGOVERNMENTAL REVENUE	\$ 459,384	\$ 464,119	\$ 407,825	\$ 583,679	25.8%	\$ 119,560
CHARGES FOR SERVICES						
10-34-240 MISC INSPECTION FEES	\$ 229	\$ -	\$ 119	\$ -	0.0%	\$ -
10-34-245 4% INSPECTION FEE	\$ 1,341	\$ 23,500	\$ -	\$ 23,500	0.0%	\$ -
10-34-260 D.U.I./SEAT BELT OVERTIME	\$ 20,938	\$ 18,000	\$ 16,091	\$ 20,000	11.1%	\$ 2,000
10-34-430 REFUSE COLLECTION CHARGES	\$ 526,959	\$ 520,000	\$ 421,130	\$ 607,176	16.8%	\$ 87,176
10-34-431 RECYCLING COLLECTIONS CHARGES	\$ 78,262	\$ 79,000	\$ 62,024	\$ 90,708	14.8%	\$ 11,708
10-34-435 MONTHLY LANDFILL FEE	\$ (177)	\$ -	\$ (9)	\$ -	0.0%	\$ -
10-34-780 PARK RENTAL FEES	\$ 1,250	\$ 1,500	\$ 50	\$ 1,500	0.0%	\$ -
10-34-800 GENOLA POLICE SERVICE CONTRACT	\$ 62,372	\$ 95,000	\$ 71,250	\$ 95,000	0.0%	\$ -
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	\$ 4,696	\$ 5,000	\$ 2,514	\$ 3,500	-30.0%	\$ (1,500)
10-34-810 SALE OF CEMETERY LOTS	\$ 22,879	\$ 30,000	\$ 18,880	\$ 25,000	-16.7%	\$ (5,000)
10-34-830 BURIAL FEES	\$ 25,150	\$ 25,000	\$ 22,350	\$ 30,000	20.0%	\$ 5,000
10-34-NEW SUMMIT RIDGE DEVELOPMENT REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ 62,050	0.0%	\$ 62,050
10-34-901 LANDFILL MISC CHARGES	\$ 5,541	\$ 2,500	\$ 4,995	\$ 7,000	180.0%	\$ 4,500
TOTAL CHARGES FOR SERVICES	\$ 763,896	\$ 813,590	\$ 630,236	\$ 979,524	20.4%	\$ 165,934
FINES AND FORFEITURES						
10-35-110 COURT FINES	\$ 254,859	\$ 270,000	\$ 174,957	\$ 270,000	0.0%	\$ -
10-35-115 PROSECUTOR SPLIT	\$ 1,901	\$ 1,500	\$ 984	\$ 1,500	0.0%	\$ -
TOTAL FINES AND FORFEITURES	\$ 256,760	\$ 271,500	\$ 175,942	\$ 271,500	0.0%	\$ -
INTEREST						
10-38-100 INTEREST EARNINGS	\$ 28,255	\$ 25,000	\$ 49,425	\$ 67,500	170.0%	\$ 42,500
10-38-130 SWIMMING POOL INTEREST (PTIF)	\$ 359	\$ 350	\$ 389	\$ 550	57.1%	\$ 200
TOTAL INTEREST	\$ 28,614	\$ 25,350	\$ 49,814	\$ 68,050	168.4%	\$ 42,700

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MISCELLANEOUS REVENUE						
10-38-400 SALE OF FIXED ASSETS	\$ 17,666	\$ 20,000	\$ -	\$ 20,000	0.0%	\$ -
10-38-900 SUNDRY REVENUES	\$ -	\$ 20,000	\$ 14,928	\$ 20,000	0.0%	\$ -
10-38-905 RENTAL UNIT INCOME	\$ 7,590	\$ 7,200	\$ 4,789	\$ -	-100.0%	\$ (7,200)
10-38-910 MISC POLICE DEPT REVENUE	\$ 1,737	\$ 1,750	\$ 3,677	\$ 5,000	185.7%	\$ 3,250
TOTAL MISCELLANEOUS REVENUE	\$ 26,993	\$ 48,950	\$ 23,394	\$ 45,000	-8.1%	\$ (3,950)
CONTRIBUTIONS AND TRANSFERS						
10-39-100 CONTRIBUTIONS FROM SURPLUS	\$ 50	\$ -	\$ -	\$ -	0.0%	\$ -
10-39-909 TRANS FROM P.I.	\$ 224,262	\$ 220,000	\$ 165,000	\$ 220,000	0.0%	\$ -
10-39-910 TRANSFER FROM WATER DEPART	\$ 535,501	\$ 462,500	\$ 346,875	\$ 550,000	18.9%	\$ 87,500
10-39-911 TRANSFER FROM SEWER	\$ 184,152	\$ 160,000	\$ 120,000	\$ 290,000	81.3%	\$ 130,000
10-39-914 REPAYMENT OF TRANSPORATION LOAN	\$ -	\$ 114,117	\$ 85,588	\$ -	-100.0%	\$ (114,117)
10-39-915 REPAYMENT OF PUBLIC SAFETY LOAN	\$ 55,910	\$ 68,481	\$ 51,361	\$ -	-100.0%	\$ (68,481)
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 999,875	\$ 1,025,098	\$ 768,824	\$ 1,060,000	3.4%	\$ 34,902
TOTAL FUND REVENUE	\$ 5,804,268	\$ 6,059,107	\$ 4,793,366	\$ 6,580,001	8.6%	\$ 520,894
EXPENDITURES:						
LEGISLATIVE						
10-41-120 LEGISLATIVE WAGES	\$ 40,122	\$ 40,584	\$ 31,344	\$ 41,222	1.6%	\$ 638
10-41-130 EMPLOYEE BENEFITS	\$ 3,632	\$ 3,750	\$ 3,005	\$ 4,403	17.4%	\$ 653
10-41-230 EDUCATION, TRAINING & TRAVEL	\$ 7,140	\$ 7,500	\$ 830	\$ 6,000	-20.0%	\$ (1,500)
10-41-240 SUPPLIES	\$ 1,021	\$ 2,000	\$ 3,894	\$ 5,000	150.0%	\$ 3,000
10-41-305 FLOAT EXPENSE	\$ 444	\$ -	\$ -	\$ -	0.0%	\$ -
10-41-330 DONATIONS	\$ 10,641	\$ 10,500	\$ 10,573	\$ 10,500	0.0%	\$ -
10-41-610 OTHER SERVICES	\$ 13,196	\$ 15,000	\$ 10,833	\$ 15,000	0.0%	\$ -
10-41-613 ELECTION	\$ 72	\$ 10,200	\$ 7,005	\$ 5,100	-50.0%	\$ (5,100)
10-41-660 PHOTO & VIDEO CONTEST EXPENSE	\$ 909	\$ 2,000	\$ 2,711	\$ 2,750	37.5%	\$ 750
TOTAL LEGISLATIVE	\$ 77,177	\$ 91,534	\$ 70,196	\$ 89,975	-1.7%	\$ (1,559)

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COURT							
10-42-120	PART TIME WAGES	\$ 62,613	\$ 69,843	\$ 50,997	\$ 69,075	-1.1%	\$ (768)
10-42-130	EMPLOYEE BENEFITS	\$ 13,972	\$ 15,774	\$ 8,348	\$ 14,211	-9.9%	\$ (1,563)
10-42-210	BOOKS, SUBSCRIPTIONS & MEMBERS	\$ 538	\$ 575	\$ 284	\$ 575	0.0%	\$ -
10-42-230	EDUCATION, TRAINING & TRAVEL	\$ 1,172	\$ 2,000	\$ 736	\$ 2,000	0.0%	\$ -
10-42-240	SUPPLIES	\$ 507	\$ 1,350	\$ 653	\$ 550	-59.3%	\$ (800)
10-42-310	PROFESSIONAL & TECHNICAL	\$ 13,350	\$ 12,900	\$ 7,637	\$ 13,000	0.8%	\$ 100
10-42-331	LEGAL	\$ 228,344	\$ 187,500	\$ 154,275	\$ 200,000	6.7%	\$ 12,500
10-42-610	STATE RESTITUTION	\$ 84,185	\$ 80,000	\$ 55,921	\$ 75,000	-6.3%	\$ (5,000)
TOTAL COURT		\$ 404,682	\$ 369,942	\$ 278,851	\$ 374,410	1.2%	\$ 4,468
ADMINISTRATION							
10-43-110	SALARIES AND WAGES	\$ 170,196	\$ 169,038	\$ 139,417	\$ 181,492	7.4%	\$ 12,454
10-43-120	PT SALARIES AND WAGES	\$ -	\$ -	\$ -	\$ 15,600	0.0%	\$ 15,600
10-43-130	EMPLOYEE BENEFITS	\$ 79,672	\$ 89,836	\$ 65,637	\$ 91,978	2.4%	\$ 2,141
10-43-210	BOOKS, SUBSCRIPTIONS, MEMBERSHIP	\$ 11,316	\$ 12,500	\$ 5,847	\$ 13,000	4.0%	\$ 500
10-43-220	NOTICES, ORDINANCES, PUBLICATION	\$ 4,473	\$ 6,050	\$ 3,732	\$ 5,500	-9.1%	\$ (550)
10-43-230	EDUCATION, TRAINING AND TRAVEL	\$ 12,500	\$ 11,250	\$ 7,017	\$ 13,216	17.5%	\$ 1,966
10-43-240	SUPPLIES	\$ 8,534	\$ 10,400	\$ 8,135	\$ 10,800	3.8%	\$ 400
10-43-250	EQUIPMENT MAINTENANCE	\$ 209	\$ 1,200	\$ 1,746	\$ 1,000	-16.7%	\$ (200)
10-43-260	FUEL	\$ 2,656	\$ 2,500	\$ 2,186	\$ 3,500	40.0%	\$ 1,000
10-43-280	TELEPHONE	\$ 3,521	\$ 2,520	\$ 2,573	\$ 2,620	4.0%	\$ 100
10-43-310	PROFESSIONAL & TECHNICAL	\$ 4,424	\$ 4,800	\$ 4,111	\$ 4,600	-4.2%	\$ (200)
10-43-311	ACCOUNTING & AUDITING	\$ 18,200	\$ 18,750	\$ 18,700	\$ 19,000	1.3%	\$ 250
10-43-331	LEGAL	\$ 42,535	\$ 45,000	\$ 34,947	\$ 50,000	11.1%	\$ 5,000
10-43-480	EMPLOYEE RECOGNITIONS	\$ 6,252	\$ 6,500	\$ 3,730	\$ 5,500	-15.4%	\$ (1,000)
10-43-501	BANK AND SERVICE CHARGES	\$ 1,008	\$ 300	\$ 1,150	\$ 1,500	400.0%	\$ 1,200
10-43-510	INSURANCE AND BONDS	\$ 136,894	\$ 140,000	\$ 133,253	\$ 145,000	3.6%	\$ 5,000
10-43-610	OTHER SERVICES	\$ 3,836	\$ 16,000	\$ 11,152	\$ 12,500	-21.9%	\$ (3,500)
TOTAL ADMINISTRATION		\$ 506,226	\$ 536,645	\$ 443,334	\$ 576,806	7.5%	\$ 40,161

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ENGINEERING DEPT						
10-48-110 SALARIES & WAGES	\$ 128,571	\$ 132,010	\$ 105,571	\$ 152,861	15.8%	\$ 20,851
10-48-130 EMPLOYEE BENEFITS	\$ 61,965	\$ 69,136	\$ 49,392	\$ 74,944	8.4%	\$ 5,808
10-48-210 BOOKS, SUBSCRIPT, MEMBER	\$ 1,152	\$ 1,500	\$ 1,354	\$ 1,500	0.0%	\$ -
10-48-230 EDUCATION, TRAINING & TRAVEL	\$ 1,416	\$ 4,000	\$ 2,358	\$ 12,226	205.7%	\$ 8,226
10-48-240 SUPPLIES	\$ 26	\$ 500	\$ 29	\$ 300	-40.0%	\$ (200)
10-48-250 EQUIPMENT MAINTENANCE	\$ 116	\$ -	\$ 751	\$ 300	0.0%	\$ 300
10-48-260 FUEL	\$ -	\$ 200	\$ 83	\$ 1,000	400.0%	\$ 800
10-48-280 TELEPHONE	\$ 1,320	\$ 1,250	\$ 1,147	\$ 1,500	20.0%	\$ 250
10-48-310 PROFESSIONAL & TECHNICAL SVCS	\$ 2,345	\$ 2,000	\$ 10,670	\$ 5,000	150.0%	\$ 3,000
10-48-740 CAPTIAL EQUIPMENT	\$ 583	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL ENGINEERING DEPT	\$ 197,493	\$ 210,596	\$ 171,355	\$ 249,631	18.5%	\$ 39,035
GENERAL GOVERNMENT BUILDINGS						
10-51-110 SALARIES AND WAGES	\$ 10,429	\$ 10,552	\$ 7,597	\$ -	-100.0%	\$ (10,552)
10-51-120 PART TIME SALARIES AND WAGES	\$ -	\$ -	\$ -	\$ 11,040	0.0%	\$ 11,040
10-51-130 EMPLOYEE BENEFITS	\$ 970	\$ 975	\$ 765	\$ 1,179	20.9%	\$ 204
10-51-200 CONTRACT LABOR	\$ 228	\$ 4,800	\$ -	\$ 1,300	-72.9%	\$ (3,500)
10-51-240 SUPPLIES	\$ 2,646	\$ 3,500	\$ 1,845	\$ 3,500	0.0%	\$ -
10-51-270 UTILITIES	\$ 56,998	\$ 55,000	\$ 30,531	\$ 50,000	-9.1%	\$ (5,000)
10-51-280 TELEPHONE	\$ 19,200	\$ 18,000	\$ 13,357	\$ 16,000	-11.1%	\$ (2,000)
10-51-300 BUILDINGS & GROUND MAINTENANCE	\$ 22,775	\$ 15,500	\$ 18,743	\$ 17,575	13.4%	\$ 2,075
10-51-480 CHRISTMAS LIGHTS	\$ -	\$ 4,500	\$ 7,418	\$ 6,500	44.4%	\$ 2,000
10-51-730 CAPITAL PROJECTS	\$ 790	\$ 27,900	\$ 14,342	\$ 7,500	-73.1%	\$ (20,400)
10-51-740 CAPITAL VEHICLE & EQUIPMENT	\$ 5,540	\$ -	\$ 9,884	\$ -	0.0%	\$ -
TOTAL GENERAL GOVERNMENT BUILDINGS	\$ 119,576	\$ 140,727	\$ 104,483	\$ 114,594	-18.6%	\$ (26,133)
POLICE						
10-54-110 SALARIES AND WAGES	\$ 673,393	\$ 692,474	\$ 549,550	\$ 810,162	17.0%	\$ 117,688
10-54-120 SALARIES AND WAGES - PART TIME	\$ 29,852	\$ 41,758	\$ 24,636	\$ 46,474	11.3%	\$ 4,716

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10-54-130	EMPLOYEE BENEFITS	\$ 452,715	\$ 494,787	\$ 370,167	\$ 627,265	26.8%	\$ 132,478
10-54-140	OVERTIME	\$ 56,409	\$ 40,000	\$ 55,621	\$ 60,000	50.0%	\$ 20,000
10-54-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$ 712	\$ 850	\$ 132	\$ 850	0.0%	\$ -
10-54-220	NOTICES, ORDINANCES & PUBLICAT	\$ 140	\$ 400	\$ 429	\$ 400	0.0%	\$ -
10-54-230	EDUCATION, TRAINING & TRAVEL	\$ 10,008	\$ 10,000	\$ 6,004	\$ 10,000	0.0%	\$ -
10-54-240	SUPPLIES	\$ 22,140	\$ 25,000	\$ 14,035	\$ 27,400	9.6%	\$ 2,400
10-54-250	EQUIPMENT MAINTENANCE	\$ 10,119	\$ 6,500	\$ 9,337	\$ 10,000	53.8%	\$ 3,500
10-54-260	FUEL	\$ 27,803	\$ 28,000	\$ 19,916	\$ 29,000	3.6%	\$ 1,000
10-54-280	TELEPHONE	\$ 7,319	\$ 8,500	\$ 4,870	\$ 7,000	-17.6%	\$ (1,500)
10-54-311	PROFESSIONAL & TECHNICAL	\$ 18,635	\$ 14,600	\$ 17,610	\$ 18,000	23.3%	\$ 3,400
10-54-320	LIQUOR CONTROL	\$ 17,300	\$ 10,500	\$ 4,555	\$ 10,070	-4.1%	\$ (430)
10-54-330	CRIMES TASK FORCE	\$ 3,800	\$ 3,800	\$ 3,840	\$ 3,800	0.0%	\$ -
10-54-340	CENTRAL DISPATCH FEES	\$ 85,791	\$ 77,500	\$ 58,182	\$ 77,926	0.5%	\$ 426
10-54-350	UTAH COUNTY ANIMAL SHELTER	\$ 5,050	\$ 8,000	\$ 5,299	\$ 8,000	0.0%	\$ -
10-54-351	TNR CAT PROGRAM	\$ 2,500	\$ 2,500	\$ -	\$ -	-100.0%	\$ (2,500)
10-54-352	FLEET MANAGEMENT SYSTEM	\$ -	\$ 3,100	\$ 1,511	\$ -	-100.0%	\$ (3,100)
10-54-702	COMM ON CRIM & JUV JUST -CCJJ	\$ 4,493	\$ 3,630	\$ -	\$ -	-100.0%	\$ (3,630)
10-54-NEW	SURVIVING SPOUSE BENEFIT PROGRAM	\$ -	\$ -	\$ -	\$ 1,235	0.0%	\$ 1,235
10-54-740	CAPITAL - VEHICLES & EQUIPMENT	\$ 4,162	\$ 20,500	\$ 6,438	\$ 20,400	-0.5%	\$ (100)
TOTAL POLICE		\$ 1,432,339	\$ 1,492,399	\$ 1,152,132	\$ 1,767,983	18.5%	\$ 275,584
STREETS							
10-60-110	SALARIES AND WAGES	\$ 90,715	\$ 92,334	\$ 73,488	\$ 101,443	9.9%	\$ 9,110
10-60-130	EMPLOYEE BENEFITS	\$ 35,178	\$ 44,016	\$ 31,358	\$ 54,735	24.4%	\$ 10,719
10-60-140	OVERTIME	\$ 4,089	\$ 700	\$ 1,920	\$ 700	0.0%	\$ -
10-60-230	EDUCATION, TRAINING & TRAVEL	\$ 450	\$ 1,500	\$ 739	\$ 1,000	-33.3%	\$ (500)
10-60-240	SUPPLIES	\$ 55,732	\$ 45,000	\$ 47,541	\$ 45,000	0.0%	\$ -
10-60-250	EQUIPMENT MAINTENANCE	\$ 4,750	\$ 8,000	\$ 12,381	\$ 13,500	68.8%	\$ 5,500
10-60-260	FUEL	\$ 9,590	\$ 8,500	\$ 5,909	\$ 8,500	0.0%	\$ -
10-60-270	UTILITIES - STREET LIGHTS	\$ 62,800	\$ 62,500	\$ 43,490	\$ 60,000	-4.0%	\$ (2,500)
10-60-280	TELEPHONE	\$ 323	\$ 600	\$ 191	\$ 500	-16.7%	\$ (100)

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10-60-480	B & C IMPROVEMENTS	\$ 148	\$ 5,000	\$ -	\$ -	-100.0%	\$ (5,000)
10-60-490	STREETS SIGNS	\$ -	\$ 2,000	\$ -	\$ 2,000	0.0%	\$ -
10-60-495	SIDEWALKS	\$ 7,000	\$ -	\$ 5,000	\$ 5,000	0.0%	\$ 5,000
10-60-730	CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL STREETS		\$ 270,773	\$ 270,149	\$ 222,017	\$ 292,378	8.2%	\$ 22,229
<u>SANITATION</u>							
10-62-220	NOTICES, ORDINANCES & PUBLICAT	\$ 33	\$ -	\$ 686	\$ -	0.0%	\$ -
10-62-240	SUPPLIES	\$ 5,857	\$ 5,000	\$ 3,907	\$ 5,000	0.0%	\$ -
10-62-250	EQUIPMENT MAINTENANCE	\$ -	\$ 1,000	\$ -	\$ -	-100.0%	\$ (1,000)
10-62-260	FUEL	\$ 2,839	\$ 2,000	\$ 2,019	\$ 2,800	40.0%	\$ 800
10-62-280	TELEPHONE	\$ 258	\$ 600	\$ 191	\$ 600	0.0%	\$ -
10-62-311	WASTE PICKUP CHARGES	\$ 331,320	\$ 300,000	\$ 237,053	\$ 320,000	6.7%	\$ 20,000
10-62-312	RECYCLING PICKUP CHARGES	\$ 88,479	\$ 92,500	\$ 65,620	\$ 87,500	-5.4%	\$ (5,000)
10-62-480	CLOSE LANDFILL	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL SANITATION		\$ 428,787	\$ 401,100	\$ 309,476	\$ 415,900	3.7%	\$ 14,800
<u>BUILDING INSPECTION</u>							
10-68-110	SALARIES AND WAGES	\$ 119,551	\$ 123,880	\$ 90,622	\$ 105,362	-14.9%	\$ (18,518)
10-68-120	SALARIES AND WAGES (PART TIME)	\$ 1,168	\$ 26,418	\$ 14,382	\$ 23,251	-12.0%	\$ (3,167)
10-68-130	EMPLOYEE BENEFITS	\$ 49,411	\$ 68,498	\$ 46,937	\$ 55,173	-19.5%	\$ (13,325)
10-68-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	\$ 1,825	\$ 2,250	\$ 571	\$ 1,000	-55.6%	\$ (1,250)
10-68-230	EDUCATION, TRAVEL & TRAINING	\$ 2,688	\$ 4,600	\$ 4,959	\$ 8,625	87.5%	\$ 4,025
10-68-240	SUPPLIES	\$ 5,952	\$ 5,000	\$ 340	\$ 3,000	-40.0%	\$ (2,000)
10-68-250	EQUIPMENT MAINT	\$ 242	\$ 900	\$ 1,794	\$ 1,800	100.0%	\$ 900
10-68-260	FUEL	\$ 1,796	\$ 2,250	\$ 1,446	\$ 2,250	0.0%	\$ -
10-68-280	TELEPHONE	\$ 2,209	\$ 2,500	\$ 1,349	\$ 2,000	-20.0%	\$ (500)
10-68-310	PROFESSIONAL & TECHNICAL SVCS	\$ 8,417	\$ 2,500	\$ 4,289	\$ 5,000	100.0%	\$ 2,500
10-68-740	CAPITAL VEHICLE & EQUIPMENT	\$ 591	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL BUILDING INSPECTION		\$ 193,849	\$ 238,796	\$ 166,689	\$ 207,461	-13.1%	\$ (31,335)

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<u>PARKS</u>							
10-70-110	SALARIES AND WAGES	\$ 64,021	\$ 55,985	\$ 45,092	\$ 109,477	95.5%	\$ 53,492
10-70-120	SALARIES & WAGES (PART TIME)	\$ 19,418	\$ 25,972	\$ 14,641	\$ 22,320	-14.1%	\$ (3,652)
10-70-130	EMPLOYEE BENEFITS	\$ 23,440	\$ 28,693	\$ 18,317	\$ 64,621	125.2%	\$ 35,928
10-70-140	OVERTIME	\$ 2,230	\$ 1,300	\$ 679	\$ 1,300	0.0%	\$ -
10-70-220	NOTICES, ORDINANCES & PUBLICATIONS	\$ 655	\$ -	\$ 224	\$ -	0.0%	\$ -
10-70-250	EQUIPMENT MAINTENANCE	\$ 2,530	\$ 4,000	\$ 4,472	\$ 5,000	25.0%	\$ 1,000
10-70-260	FUEL	\$ 2,839	\$ 5,000	\$ 2,428	\$ 5,000	0.0%	\$ -
10-70-270	UTILITIES	\$ 8,094	\$ 8,000	\$ 7,128	\$ 9,500	18.8%	\$ 1,500
10-70-280	TELEPHONE	\$ 528	\$ 600	\$ 394	\$ 600	0.0%	\$ -
10-70-290	OTHER	\$ -	\$ -	\$ -	\$ 2,000	0.0%	\$ 2,000
10-70-300	BUILDINGS & GROUNDS MAINTENANC	\$ 24,063	\$ 18,500	\$ 10,457	\$ 18,500	0.0%	\$ -
10-70-305	ARBORIST/TREES/LANDSCAPING	\$ 318	\$ 3,500	\$ -	\$ 3,500	0.0%	\$ -
10-70-730	CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ 5,600	0.0%	\$ 5,600
10-70-740	CAPITAL VEHICLE & EQUIPMENT	\$ -	\$ 7,000	\$ 5,748	\$ 22,500	221.4%	\$ 15,500
10-43-140	RECREATION OVERTIME	\$ 454	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL PARKS		\$ 148,591	\$ 158,550	\$ 109,580	\$ 269,919	70.2%	\$ 111,369
<u>CEMETERY</u>							
10-77-110	SALARIES AND WAGES	\$ 31,560	\$ 55,985	\$ 45,092	\$ 56,700	1.3%	\$ 715
10-77-120	SALARIES & WAGES (PART TIME)	\$ 12,804	\$ 21,450	\$ 6,540	\$ 17,589	-18.0%	\$ (3,861)
10-77-130	EMPLOYEE BENEFITS	\$ 12,621	\$ 28,109	\$ 17,541	\$ 30,473	8.4%	\$ 2,364
10-77-140	OVERTIME	\$ 1,135	\$ 700	\$ 679	\$ 700	0.0%	\$ -
10-77-230	EDUCATION, TRAVEL & TRAINING	\$ 175	\$ -	\$ -	\$ -	0.0%	\$ -
10-77-250	EQUIPMENT MAINTENANCE	\$ 2,550	\$ 1,500	\$ 1,211	\$ 1,500	0.0%	\$ -
10-77-260	FUEL	\$ 2,839	\$ 3,000	\$ 2,019	\$ 3,000	0.0%	\$ -
10-77-270	UTILITIES	\$ 291	\$ 400	\$ 134	\$ 400	0.0%	\$ -
10-77-280	TELEPHONE	\$ 416	\$ 600	\$ 394	\$ 600	0.0%	\$ -
10-77-300	BUILDINGS & GROUND MAINTENANCE	\$ 7,286	\$ 1,500	\$ 3,573	\$ 1,500	0.0%	\$ -
10-77-735	CEMETERY LAND ACQUISITION SET ASIDE	\$ -	\$ 10,000	\$ -	\$ 10,000	0.0%	\$ -
10-77-740	CAPITAL-VEHICLES & EQUIPMENT	\$ -	\$ 7,000	\$ 5,748	\$ 7,000	0.0%	\$ -

Santaquin City

2018-2019 Final Budget

Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
TOTAL CEMETERY	\$ 71,678	\$ 130,244	\$ 82,931	\$ 129,462	-0.6%	\$ (782)
PLANNING & ZONING						
10-78-110 SALARIES AND WAGES	\$ 150,702	\$ 170,671	\$ 107,668	\$ 122,556	-28.2%	\$ (48,115)
10-78-120 SALARIES & WAGES (PART TIME)	\$ 1,203	\$ 26,418	\$ 14,382	\$ 23,251	-12.0%	\$ (3,167)
10-78-130 EMPLOYEE BENEFITS	\$ 66,942	\$ 84,817	\$ 47,390	\$ 69,703	-17.8%	\$ (15,114)
10-78-210 BOOKS, SUBSCRIPT, & MEMBERSHIP	\$ 3,553	\$ 5,100	\$ 2,935	\$ 5,100	0.0%	\$ -
10-78-220 NOTICE, ORDINANCES & PUBLICATI	\$ 160	\$ 300	\$ 382	\$ 500	66.7%	\$ 200
10-78-230 EDUCATION, TRAINING & TRAVEL	\$ 5,560	\$ 6,000	\$ 2,859	\$ 7,970	32.8%	\$ 1,970
10-78-240 SUPPLIES	\$ 1,481	\$ 1,200	\$ 811	\$ 1,200	0.0%	\$ -
10-78-250 EQUIPMENT MAINT	\$ 92	\$ 150	\$ 177	\$ 200	33.3%	\$ 50
10-78-260 FUEL	\$ 102	\$ 150	\$ 199	\$ 300	100.0%	\$ 150
10-78-280 TELEPHONE	\$ 774	\$ 950	\$ 915	\$ 1,200	26.3%	\$ 250
10-78-310 PROFESSIONAL & TECHNICAL	\$ 1,193	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL PLANNING & ZONING	\$ 231,760	\$ 295,757	\$ 177,719	\$ 231,980	-21.6%	\$ (63,777)
TRANSFERS						
10-90-150 CONTRIBUTION TO FUND BALANCE	\$ -	\$ 34,373	\$ -	\$ 60,439	75.8%	\$ 26,066
10-90-200 TRANSFER TO RECREATION FUND	\$ 21,146	\$ 46,000	\$ 34,500	\$ 50,500	9.8%	\$ 4,500
10-90-205 TRANSFER TO ROYALTY FUND	\$ 7,400	\$ 8,300	\$ 6,225	\$ 8,300	0.0%	\$ -
10-90-300 TRANS TO MUSEUM FUND	\$ 9,596	\$ 10,100	\$ 7,575	\$ 10,000	-1.0%	\$ (100)
10-90-400 TRANS TO LIBRARY FUND	\$ 78,138	\$ 80,000	\$ 60,000	\$ 83,700	4.6%	\$ 3,700
10-90-500 TRANSFER TO SENIORS FUND	\$ 23,565	\$ 24,000	\$ 18,000	\$ 26,000	8.3%	\$ 2,000
10-90-550 TRANSFER TO COMPUTER CAP FUND	\$ 61,500	\$ 79,350	\$ 59,513	\$ 79,350	0.0%	\$ -
10-90-600 TRANSFER TO CAPITAL PROJECTS	\$ 66,308	\$ 69,808	\$ 52,356	\$ 47,235	-32.3%	\$ (22,573)
10-90-700 TRANS TO CAPITAL VEH & EQUIP	\$ 365,670	\$ 400,738	\$ 300,553	\$ 401,144	0.1%	\$ 406
10-90-800 TRANSFER TO SANTAQUIN DAYS	\$ -	\$ -	\$ -	\$ 3,000	0.0%	\$ 3,000
10-90-860 TRANSFER TO FIRE DEPARTMENT	\$ 196,858	\$ 270,000	\$ 202,500	\$ 270,000	0.0%	\$ -
10-90-870 TRANSFER TO ROADS CAPITAL PROJECT FUND	\$ 471,324	\$ 513,500	\$ 381,395	\$ 631,500	23.0%	\$ 118,000
10-90-884 TRANSFER TO LBA	\$ 322,127	\$ 186,500	\$ 50,507	\$ 188,335	1.0%	\$ 1,835
TOTAL TRANSFERS	\$ 1,663,632	\$ 1,722,669	\$ 1,173,123	\$ 1,859,503	7.9%	\$ 136,834

Santaquin City

2018-2019 Final Budget

Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
TOTAL FUND EXPENDITURES	\$ 5,746,563	\$ 6,059,107	\$ 4,461,886	\$ 6,580,001	8.6%	\$ 520,894
NET REVENUE OVER EXPENDITURES	\$ 57,706	\$ 0	\$ 331,480	\$ 0		
CAPITAL PROJECTS - CAPITAL FUND						
REVENUES:						
<u>MISCELLANEOUS REVENUE</u>						
41-38-NEW DWR BOND PROCEEDS	\$ -	\$ -	\$ -	\$ 3,441,000	0.0%	\$ 3,441,000
41-38-781 MAG GRANT - SENIOR/LIBRARY DESIGN	\$ -	\$ 20,000	\$ -	\$ -	-100.0%	\$ (20,000)
41-38-782 NRCS GRANT - DEBRIS BASIN	\$ -	\$ -	\$ -	\$ 407,075	0.0%	\$ 407,075
TOTAL MISCELLANEOUS REVENUE	\$ -	\$ 20,000	\$ -	\$ 3,848,075	19140.4%	\$ 3,828,075
<u>CONTRIBUTIONS AND TRANSFERS</u>						
41-39-100 TRANSFER FROM GENERAL FUND	\$ 66,308	\$ 69,808	\$ 52,356	\$ 47,235	-32.3%	\$ (22,573)
41-39-200 BEGINNING YEAR BALANCE	\$ -	\$ 25,000	\$ -	\$ 421,425	1585.7%	\$ 396,425
41-39-300 BOND PROCEEDS	\$ -	\$ 500,000	\$ -	\$ -	-100.0%	\$ (500,000)
41-39-312 TRANSFER FROM PI IMPACT FEE FUND	\$ -	\$ 250,000	\$ -	\$ 100,000	-60.0%	\$ (150,000)
41-39-313 TRANSFER FROM CULINARY IMPACT FEE FUND	\$ -	\$ 250,000	\$ -	\$ 100,000	-60.0%	\$ (150,000)
41-39-320 TRANSFER FROM WATER FUND	\$ 13,400	\$ 65,000	\$ 48,750	\$ -	-100.0%	\$ (65,000)
41-39-321 TRANSFER FROM PW HOLDING FUND	\$ 186,600	\$ -	\$ -	\$ 50,000	0.0%	\$ 50,000
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 266,308	\$ 1,159,808	\$ 101,106	\$ 718,660	-38.0%	\$ (441,148)
TOTAL FUND REVENUES	\$ 266,308	\$ 1,179,808	\$ 101,106	\$ 4,566,735	287.1%	\$ 3,386,927
EXPENDITURES:						
<u>EXPENDITURES</u>						
41-40-700 NEW PUBLIC WORKS BUILDING	\$ 38,501	\$ -	\$ -	\$ -	0.0%	\$ -

Santaquin City

2018-2019 Final Budget

Account Number	Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
41-40-701	RELOCATION OF PW BLDG	\$ 16,838	\$ -	\$ 1,188	\$ -	0.0%	\$ -
41-40-750	100S/400S WATER LINE REPLACEMENT	\$ 107,072	\$ -	\$ -	\$ -	0.0%	\$ -
41-40-751	300W SIDEWALKS	\$ 3,590	\$ 39,808	\$ 3,590	\$ -	-100.0%	\$ (39,808)
41-40-752	ELECTRICAL BYPASS/BACKUP	\$ -	\$ 45,000	\$ -	\$ -	-100.0%	\$ (45,000)
41-40-753	350E WATER LINE REPLACEMENT	\$ -	\$ 20,000	\$ 10,725	\$ -	-100.0%	\$ (20,000)
41-40-770	SENIOR CITIZENS/LIBRARY PROJECT	\$ -	\$ 40,000	\$ 18,395	\$ -	-100.0%	\$ (40,000)
41-40-805	SENIORS ROOF REPAIR/PATCHING WORK	\$ -	\$ 10,000	\$ -	\$ -	-100.0%	\$ (10,000)
41-40-811	2018 BOOSTER PUMP PROJECT	\$ -	\$ 1,000,000	\$ 35,232	\$ 2,000,000	100.0%	\$ 1,000,000
41-40-NEW	2019 HANSEN TANK PROJECT	\$ -	\$ -	\$ -	\$ 2,048,235	0.0%	\$ 2,048,235
41-40-812	CENNTENIAL PARK RESTROOMS UPGRADE	\$ -	\$ 10,000	\$ 1,740	\$ -	-100.0%	\$ (10,000)
41-40-813	CEMETERY ROAD PAVING	\$ -	\$ 10,000	\$ 9,684	\$ -	-100.0%	\$ (10,000)
41-40-814	REWIRE MAIN STREET LIGHT	\$ -	\$ 5,000	\$ -	\$ -	-100.0%	\$ (5,000)
41-40-816	NRCS - DEBRIS BASIN EXPENDITURES	\$ -	\$ -	\$ -	\$ 428,500	0.0%	\$ 428,500
41-40-NEW	BALL PARK FENCE REPLACEMENT	\$ -	\$ -	\$ -	\$ 20,000	0.0%	\$ 20,000
41-40-NEW	RECREATION CENTER FIXTURES (MOVE IN)	\$ -	\$ -	\$ -	\$ 15,000	0.0%	\$ 15,000
41-40-NEW	FIBER TO PW BLDG	\$ -	\$ -	\$ -	\$ 50,000	0.0%	\$ 50,000
41-40-NEW	CEMETERY GATEWAY ARCH	\$ -	\$ -	\$ -	\$ 5,000	0.0%	\$ 5,000
41-40-900	TRANS TO CAPITAL VEHICLE FUND	\$ 100,000	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL EXPENDITURES		\$ 266,000	\$ 1,179,808	\$ 80,555	\$ 4,566,735	287.1%	\$ 3,386,927
TOTAL FUND EXPENDITURES		\$ 266,000	\$ 1,179,808	\$ 80,555	\$ 4,566,735	287.1%	\$ 3,386,927
NET REVENUE OVER EXPENDITURES		\$ 308	\$ -	\$ 20,551	\$ -		
CAPITAL VEHICLE AND EQUIPMENT - CAPTIAL FUND							
REVENUES:							
CONTRIBUTIONS AND TRANSFERS							
42-39-100	TRANS FROM GENERAL FUND	\$ 365,670	\$ 400,738	\$ 300,553	\$ 401,144	0.1%	\$ 406
42-39-101	TRANS FROM PW CAPITAL HOLDING FUND	\$ 35,308	\$ 31,008	\$ 23,256	\$ 31,008	0.0%	\$ -

Santaquin City

2018-2019 Final Budget

Account Number	Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
42-39-102	TRANS FROM CAPITAL PROJECSS FUND	\$ 100,000	\$ -	\$ -	\$ -	0.0%	\$ -
42-39-110	SALE OF SURPLUS VEHICLES	\$ -	\$ -	\$ -	\$ 50,000	0.0%	\$ 50,000
42-39-200	CONTRIBUTION FROM SURPLUS	\$ -	\$ 178,749	\$ -	\$ -	-100.0%	\$ (178,749)
42-39-306	LEASE PROCEEDS-CAPITAL LEASES	\$ 482,477	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 983,455	\$ 610,495	\$ 323,809	\$ 482,152	-21.0%	\$ (128,343)
TOTAL FUND REVENUE		\$ 983,455	\$ 610,495	\$ 323,809	\$ 482,152	-21.0%	\$ (128,343)
EXPENDITURES:							
EXPENDITURES							
42-40-771	LEASE EXPENDITURES	\$ 482,477	\$ -	\$ -	\$ -	0.0%	\$ -
42-41-030	2013 (4) PIECE EQUIPMENT LEASE PMT	\$ 31,010	\$ 32,295	\$ 31,646	\$ -	-100.0%	\$ (32,295)
42-41-040	2014 (2) PIECE EQUIPMENT LEASE PMT	\$ 12,288	\$ 12,859	\$ 6,238	\$ 6,429	-50.0%	\$ (6,430)
42-41-045	2014 (7) PIECE EQUIPMENT LEASE PMT	\$ 69,494	\$ 8,020	\$ 3,837	\$ 8,020	0.0%	\$ -
42-41-050	2015 PIERCE SABER PUMPER FIRE TRUCK	\$ 40,378	\$ 54,500	\$ -	\$ 54,500	0.0%	\$ -
42-41-051	2015 (5) PIECE EQUIPMENT LEASE PMT	\$ 60,257	\$ 63,916	\$ 61,712	\$ 35,572	-44.3%	\$ (28,344)
42-41-056	2016 (4) PIECE EQUIPMENT LEASE PMT	\$ 84,921	\$ 90,156	\$ 81,529	\$ 90,156	0.0%	\$ (0)
42-41-057	2006 VACTOR VACTRUCK	\$ 175,000	\$ -	\$ -	\$ -	0.0%	\$ -
42-41-058	VEHICLE PURCHASES	\$ -	\$ 170,000	\$ 160,152	\$ 245,000	44.1%	\$ 75,000
42-41-059	REPAYMENT OF VACTRUCK LOAN	\$ -	\$ 178,749	\$ -	\$ -	-100.0%	\$ (178,749)
42-41-NEW	EQUIPMENT PURCHASES	\$ -	\$ -	\$ -	\$ 15,000	0.0%	\$ 15,000
42-41-NEW	FIRE SCBA & ACCESSORIES (7YR ROTATION)	\$ -	\$ -	\$ -	\$ 27,475	0.0%	\$ 27,475
42-48-200	DEBT SERVICE-INTEREST	\$ 23,591	\$ -	\$ 11,845	\$ -	0.0%	\$ -
TOTAL FUND EXPENDITURES		\$ 979,416	\$ 610,495	\$ 356,958	\$ 482,152	-21.0%	\$ (128,343)
TOTAL FUND EXPENDITURES		\$ 979,416	\$ 610,495	\$ 356,958	\$ 482,152	-21.0%	\$ (128,343)
NET REVENUE OVER EXPENDITURES		\$ 4,039	\$ -	\$ (33,149)	\$ 0		
COMPUTER TECHNOLOGY - CAPITAL FUND							

Santaquin City

2018-2019 Final Budget

Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
REVENUES:						
CONTRIBUTIONS AND TRANSFERS						
43-39-100 TRANS FROM GENERAL FUND	\$ 61,500	\$ 79,350	\$ 59,513	\$ 79,350	0.0%	\$ -
43-39-110 TRANS FROM WATER FUND	\$ 36,000	\$ 44,000	\$ 33,000	\$ 50,000	13.6%	\$ 6,000
43-39-120 TRANS FROM SEWER FUND	\$ 36,000	\$ 44,000	\$ 33,000	\$ 50,000	13.6%	\$ 6,000
43-39-130 TRANS FROM PI FUND	\$ 36,000	\$ 44,000	\$ 33,000	\$ 50,000	13.6%	\$ 6,000
43-39-140 USE OF FUND BALANCE	\$ -	\$ 3,000	\$ -	\$ -	-100.0%	\$ (3,000)
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 169,500	\$ 214,350	\$ 158,513	\$ 229,350	7.0%	\$ 15,000
TOTAL FUND REVENUE	\$ 169,500	\$ 214,350	\$ 158,513	\$ 229,350	7.0%	\$ 15,000
EXPENDITURES:						
EXPENDITURES						
43-40-100 COMPUTER SUPPORT CONTRACT - RMT	\$ 33,326	\$ 28,000	\$ 22,543	\$ 30,000	7.1%	\$ 2,000
43-40-110 WEBSITE CONTRACT - RMT	\$ 8,078	\$ -	\$ -	\$ -	0.0%	\$ -
43-40-112 WEB CONTRACT - CIVICLIVE	\$ 11,825	\$ 16,000	\$ 4,140	\$ 4,140	-74.1%	\$ (11,860)
43-40-113 WEBSITE CONTRACT - PEN & WEB	\$ 14,917	\$ 10,000	\$ 8,818	\$ 12,000	20.0%	\$ 2,000
43-40-200 DESKTOP ROTATION EXPENSE	\$ 21,787	\$ 20,000	\$ 16,342	\$ 20,000	0.0%	\$ -
43-40-210 LAPTOP ROTATION EXPENSE	\$ 16,000	\$ 16,000	\$ 23,955	\$ 25,000	56.3%	\$ 9,000
43-40-220 SERVERS ROTATION EXPENSE	\$ 5,500	\$ 15,000	\$ 7,329	\$ 15,000	0.0%	\$ -
43-40-230 MISC EQUIPMENT EXPENSE	\$ 9,014	\$ 12,500	\$ 17,165	\$ 16,910	35.3%	\$ 4,410
43-40-300 COPIER CONTRACTS	\$ 11,882	\$ 12,900	\$ 8,412	\$ 12,000	-7.0%	\$ (900)
43-40-400 PELORUS CONTRACT	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.0%	\$ -
43-40-500 SOFTWARE	\$ 27,347	\$ 15,000	\$ 21,691	\$ 23,500	56.7%	\$ 8,500
43-40-502 ADOBE PRO LICENSES	\$ 25	\$ -	\$ -	\$ -	0.0%	\$ -
43-40-503 NEW EMPLOYEE TECHNOLOGY SETUP	\$ -	\$ 10,000	\$ -	\$ -	-100.0%	\$ (10,000)
43-40-504 PATROL CAR CAMERA SYSTEM CLOUD BASED	\$ -	\$ 20,000	\$ 21,755	\$ 22,000	10.0%	\$ 2,000
43-40-505 BUILDING INSPECTION TRACKING SOFTWARE	\$ 9,000	\$ 9,000	\$ 3,600	\$ 9,000	0.0%	\$ -

Santaquin City

2018-2019 Final Budget

Account Number	Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
43-40-506	QUALTRICS COMMUNITY ENGAGEMENT	\$ -	\$ -	\$ -	\$ 10,000	0.0%	\$ 10,000
43-40-510	FLEET TRACKING SOFTWARE	\$ -	\$ 1,450	\$ -	\$ -	-100.0%	\$ (1,450)
43-40-600	SPILLMAN - POLICE CONTRACT	\$ -	\$ 15,500	\$ 16,800	\$ 16,800	8.4%	\$ 1,300
43-40-611	PARLANT TECHNOLOGIES CONTRACT	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
43-40-612	EVERBRIDGE CONTRACT	\$ 2,167	\$ 3,000	\$ -	\$ 3,000	0.0%	\$ -
TOTAL FUND EXPENDITURES		\$ 180,868	\$ 214,350	\$ 182,550	\$ 229,350	7.0%	\$ 15,000
TOTAL FUND EXPENDITURES		\$ 180,868	\$ 214,350	\$ 182,550	\$ 229,350	7.0%	\$ 15,000
NET REVENUE OVER EXPENDITURES		\$ (11,368)	\$ -	\$ (24,038)	\$ -		
PUBLIC WORKS CAPITAL REPAIR AND REPLACEMENT - HOLDING FUND							
REVENUES:							
ENTERPRISE REVENUE							
44-39-110	TRANSFERS FROM WATER FUND	\$ 68,000	\$ 71,700	\$ 53,775	\$ 82,272	14.7%	\$ 10,572
44-39-120	TRANSFERS FROM SEWER FUND	\$ 68,000	\$ 71,700	\$ 53,775	\$ 80,328	12.0%	\$ 8,628
44-39-130	TRANSFERS FROM PI FUND	\$ 68,000	\$ 71,700	\$ 53,775	\$ 74,832	4.4%	\$ 3,132
44-39-140	TRANSFERS FROM STORM DRAIN FUND	\$ 34,000	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL ENTERPRISE REVENUE		\$ 238,000	\$ 215,100	\$ 161,325	\$ 237,432	10.4%	\$ 22,332
TOTAL FUND REVENUE		\$ 238,000	\$ 215,100	\$ 161,325	\$ 237,432	10.4%	\$ 22,332
EXPENDITURES:							
EXPENDITURES							
44-40-740	TRANSFER TO CAPITAL VEHICLES & EQUIPMENT	\$ 35,308	\$ 31,008	\$ 23,256	\$ 31,008	0.0%	\$ -
44-40-750	TRANSFER TO CAPITAL PROJECTS	\$ 186,600	\$ -	\$ -	\$ 50,000	0.0%	\$ 50,000
44-40-920	CONTRIBUTION TO FUND BALANCE	\$ -	\$ 184,092	\$ -	\$ 156,424	-15.0%	\$ (27,668)
TOTAL EXPENDITURES		\$ 221,908	\$ 215,100	\$ 23,256	\$ 237,432	10.4%	\$ 22,332

Santaquin City

2018-2019 Final Budget

Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
TOTAL FUND EXPENDITURES	\$ 221,908	\$ 215,100	\$ 23,256	\$ 237,432	10.4%	\$ 22,332
NET REVENUE OVER EXPENDITURES	\$ 16,092	\$ -	\$ 138,069	\$ -		
ROADS - CAPITAL PROJECT FUND (NEW)						
REVENUES:						
ENTERPRISE REVENUE						
45-38-100 SALE OF FIXED ASSETS	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
45-38-200 GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ 700,000	0.0%	\$ 700,000
45-38-205 DEVELOPER PARTNERSHIP PROCEEDS	\$ -	\$ -	\$ -	\$ 558,600	0.0%	\$ 558,600
45-38-210 SCHOOL DISTRICT PARTNERSHIP PROCEEDS	\$ -	\$ -	\$ -	\$ 200,000	0.0%	\$ 200,000
45-38-300 BOND PROCEEDS	\$ -	\$ -	\$ -	\$ 4,250,000	0.0%	\$ 4,250,000
45-39-100 TRANSFERS FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ 631,500	0.0%	\$ 631,500
45-39-110 TRANSFERS FROM WATER FUND	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
45-39-120 TRANSFERS FROM SEWER FUND	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
45-39-130 TRANSFERS FROM PI FUND	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
45-39-140 TRANSFERS FROM STORM DRAIN FUND	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL ENTERPRISE REVENUE	\$ -	\$ -	\$ -	\$ 6,340,100	0.0%	\$ 6,340,100
TOTAL FUND REVENUE	\$ -	\$ -	\$ -	\$ 6,340,100	0.0%	\$ 6,340,100
EXPENDITURES:						
EXPENDITURES						
45-40-200 ROAD MAINTENANCE	\$ -	\$ -	\$ -	\$ 607,140	0.0%	\$ 607,140
45-40-300 SUMMIT RIDGE PARKWAY EXTENSION PROJECT	\$ -	\$ -	\$ -	\$ 3,606,960	0.0%	\$ 3,606,960
45-40-301 500 WEST PROJECT	\$ -	\$ -	\$ -	\$ 888,000	0.0%	\$ 888,000
45-40-302 300 WEST PROJECT (WEST)	\$ -	\$ -	\$ -	\$ 588,000	0.0%	\$ 588,000

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Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
45-40-303 300 WEST PROJECT (EAST)	\$ -	\$ -	\$ -	\$ 150,000	0.0%	\$ 150,000
45-40-900 TRANSFER TO CDA FUND	\$ -	\$ -	\$ -	\$ 400,000	0.0%	\$ 400,000
45-40-901 CONTINGENCY	\$ -	\$ -	\$ -	\$ 100,000	0.0%	\$ 100,000
45-40-920 CONTRIBUTION TO FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 6,340,100	0.0%	\$ 6,340,100
TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ 6,340,100	0.0%	\$ 6,340,100
NET REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -		
STORM DRAINAGE - ENTERPRISE FUND						
REVENUES:						
CONTRIBUTIONS AND TRANSFERS						
50-37-100 STORM DRAINAGE FEE REVENUE	\$ 39,065	\$ 35,941	\$ 27,536	\$ 42,840	19.2%	\$ 6,899
50-37-200 CDBG GRANT FUNDING	\$ 37,662	\$ 35,941	\$ 24,677	\$ 6,500	-81.9%	\$ (29,441)
50-39-100 TRANSFER FROM GENERAL FUND	\$ 40,000	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 116,728	\$ 71,882	\$ 52,214	\$ 49,340	-31.4%	\$ (22,542)
TOTAL FUND REVENUE	\$ 116,728	\$ 71,882	\$ 52,214	\$ 49,340	-31.4%	\$ (22,542)
EXPENDITURES:						
EXPENDITURES						
50-40-300 STORM DRAINAGE EXPENSES	\$ 250	\$ -	\$ 2,000	\$ 36,340	0.0%	\$ 36,340
50-40-760 STORM DRAINAGE MASTER PLAN	\$ 75,564	\$ 71,882	\$ 51,466	\$ 13,000	-81.9%	\$ (58,882)
50-40-901 TRANSFER TO PW CAPITAL HOLDING FUND	\$ 34,000	\$ -	\$ -	\$ -	0.0%	\$ -
50-40-750 CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL FUND EXPENDITURES	\$ 109,814	\$ 71,882	\$ 53,466	\$ 49,340	-31.4%	\$ (22,543)

Santaquin City

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Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
TOTAL FUND EXPENDITURES	\$ 109,814	\$ 71,882	\$ 53,466	\$ 49,340	-31.4%	\$ (22,543)
NET REVENUE OVER EXPENDITURES	\$ 6,913	\$ -	\$ (1,252)	\$ 0		
WATER - ENTERPRISE FUND						
REVENUES:						
ENTERPRISE REVENUE						
51-37-100 WATER SALES	\$ 930,732	\$ 927,500	\$ 751,797	\$ 1,077,716	16.2%	\$ 150,216
51-37-110 CONTRACTED WATER SALES	\$ 1,550	\$ -	\$ 1,550	\$ -	0.0%	\$ -
51-37-175 WATER METERS	\$ 64,500	\$ 55,000	\$ 46,150	\$ 62,000	12.7%	\$ 7,000
51-37-200 WATER CONNECTION FEES	\$ 38,400	\$ 35,000	\$ 30,650	\$ 42,500	21.4%	\$ 7,500
51-37-212 CHLORINE SALES	\$ 3,409	\$ 3,500	\$ 2,847	\$ 3,800	8.6%	\$ 300
51-37-300 PENALTIES & FORFEITURES	\$ 111,460	\$ 135,000	\$ 91,278	\$ 130,000	-3.7%	\$ (5,000)
TOTAL ENTERPRISE REVENUE	\$ 1,150,052	\$ 1,156,000	\$ 924,272	\$ 1,316,016	13.8%	\$ 160,016
MISCELLANEOUS REVENUE						
51-38-100 INTEREST EARNINGS	\$ 3,135	\$ 2,500	\$ 2,919	\$ 4,000	60.0%	\$ 1,500
51-38-150 INTEREST/PTIF IN LIEU OF WATER	\$ 7,541	\$ 7,250	\$ 8,748	\$ 12,000	65.5%	\$ 4,750
51-38-200 CONSTRUCTION WATER	\$ 8,800	\$ 8,000	\$ 6,150	\$ 8,200	2.5%	\$ 200
51-38-900 MISCELLANEOUS	\$ 29,617	\$ 27,500	\$ 14,014	\$ 20,000	-27.3%	\$ (7,500)
51-38-901 MONEY IN LIEU OF WATER	\$ 49,205	\$ -	\$ 42,312	\$ -	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE	\$ 98,298	\$ 45,250	\$ 74,144	\$ 44,200	-2.3%	\$ (1,050)
TOTAL FUND REVENUE	\$ 1,248,349	\$ 1,201,250	\$ 998,416	\$ 1,360,216	13.2%	\$ 158,966
EXPENDITURES:						
EXPENDITURES						
51-40-110 SALARIES AND WAGES	\$ 150,687	\$ 176,257	\$ 141,111	\$ 184,852	4.9%	\$ 8,595

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Account Number	Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
51-40-120	SALARIES AND WAGES - PART TIME	\$ 44,318	\$ 43,030	\$ 30,703	\$ 51,247	19.1%	\$ 8,217
51-40-130	EMPLOYEE BENEFITS	\$ 69,077	\$ 101,144	\$ 73,185	\$ 109,646	8.4%	\$ 8,502
51-40-140	OVERTIME	\$ 2,355	\$ 2,000	\$ 2,266	\$ 2,000	0.0%	\$ -
51-40-210	BOOKS, SUBSCRIPTIONS & MEMBERS	\$ 2,571	\$ 3,500	\$ 316	\$ 1,000	-71.4%	\$ (2,500)
51-40-230	EDUCATION, TRAINING & TRAVEL	\$ 9,649	\$ 4,000	\$ 1,797	\$ 4,000	0.0%	\$ -
51-40-240	SUPPLIES	\$ 114,304	\$ 77,500	\$ 80,505	\$ 110,000	41.9%	\$ 32,500
51-40-250	EQUIPMENT MAINTENANCE	\$ 9,267	\$ 7,000	\$ 3,766	\$ 7,000	0.0%	\$ -
51-40-252	WATER SHARE PURCHASE	\$ 1,300	\$ -	\$ -	\$ -	0.0%	\$ -
51-40-253	TRANSFER TO WATER SSD - ASSESSMENTS	\$ 56,754	\$ 50,000	\$ 6,751	\$ 24,500	-51.0%	\$ (25,500)
51-40-NEW	WATER ASSESSMENTS	\$ -	\$ -	\$ -	\$ 32,500	0.0%	\$ 32,500
51-40-260	FUEL	\$ 4,322	\$ 3,500	\$ 3,903	\$ 5,508	57.4%	\$ 2,008
51-40-273	UTILITIES	\$ 72,734	\$ 72,500	\$ 36,676	\$ 50,000	-31.0%	\$ (22,500)
51-40-280	TELEPHONE	\$ 2,631	\$ 3,000	\$ 2,021	\$ 3,000	0.0%	\$ -
51-40-310	PROFESSIONAL & TECHNICAL SVCS	\$ 6,063	\$ 6,000	\$ 8,144	\$ 11,000	83.3%	\$ 5,000
51-40-311	MT. NEBO WATER PARTICIPATION (1/2)	\$ 3,500	\$ 7,150	\$ 2,046	\$ 7,150	0.0%	\$ -
51-40-650	DEPRECIATION	\$ 102,950	\$ -	\$ -	\$ -	0.0%	\$ -
51-40-750	CAPITAL PROJECTS	\$ 9,760	\$ -	\$ -	\$ -	0.0%	\$ -
51-40-900	TRANSFER TO GENERAL FUNDS	\$ 535,501	\$ 462,500	\$ 346,875	\$ 550,000	18.9%	\$ 87,500
51-40-901	TRANSFER TO PW CAPITAL HOLDING FUND	\$ 68,000	\$ 71,700	\$ 53,775	\$ 82,272	14.7%	\$ 10,572
51-40-910	TRANSFER TO COMPUTER CAP FUND	\$ 36,000	\$ 44,000	\$ 33,000	\$ 50,000	13.6%	\$ 6,000
51-40-915	TRANSFER TO CAPITAL PROJECTS FUND	\$ 13,400	\$ 65,000	\$ 48,750	\$ -	-100.0%	\$ (65,000)
51-40-920	CONTRIBUTION TO FUND BALANCE	\$ -	\$ 1,469	\$ -	\$ 74,542	4974.3%	\$ 73,073
TOTAL EXPENDITURES		\$ 1,315,144	\$ 1,201,250	\$ 875,589	\$ 1,360,216	13.2%	\$ 158,966
TOTAL FUND EXPENDITURES		\$ 1,315,144	\$ 1,201,250	\$ 875,589	\$ 1,360,216	13.2%	\$ 158,966
NET REVENUE OVER EXPENDITURES		\$ (66,795)	\$ -	\$ 122,827	\$ 0		
SEWER FUND - ENTERPRISE FUND							
REVENUES:							

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Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
<u>ENTERPRISE REVENUE</u>						
52-37-100 USER FEE	\$ 1,561,286	\$ 1,565,000	\$ 1,235,862	\$ 1,811,948	15.8%	\$ 246,948
52-37-225 LAGOON FARM REVENUE	\$ 601	\$ -	\$ 400	\$ -	0.0%	\$ -
TOTAL ENTERPRISE REVENUE	\$ 1,561,887	\$ 1,565,000	\$ 1,236,262	\$ 1,811,948	15.8%	\$ 246,948
<u>MISCELLANEOUS REVENUE</u>						
52-38-100 INTEREST EARNINGS	\$ 14,114	\$ 12,500	\$ 23,675	\$ 32,000	156.0%	\$ 19,500
52-38-900 MISCELLANEOUS	\$ -	\$ 1,500	\$ -	\$ -	-100.0%	\$ (1,500)
TOTAL MISCELLANEOUS REVENUE	\$ 14,114	\$ 14,000	\$ 23,675	\$ 32,000	128.6%	\$ 18,000
<u>CONTRIBUTIONS AND TRANSFERS</u>						
52-38-910 TRANSFER FROM SEWER IMPACT FEE FUND	\$ 158,750	\$ 158,750	\$ 119,063	\$ 158,750	0.0%	\$ -
52-39-110 CONTRIBUTIONS FROM SURPLUS	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 158,750	\$ 158,750	\$ 119,063	\$ 158,750	0.0%	\$ -
TOTAL FUND REVENUE	\$ 1,734,751	\$ 1,737,750	\$ 1,379,000	\$ 2,002,698	15.2%	\$ 264,948
EXPENDITURES:						
<u>EXPENDITURES</u>						
52-40-110 SALARIES AND WAGES	\$ 191,608	\$ 160,684	\$ 128,867	\$ 186,513	16.1%	\$ 25,829
52-40-120 SALARIES AND WAGES - PART TIME	\$ 37,269	\$ 40,622	\$ 28,997	\$ 39,267	-3.3%	\$ (1,355)
52-40-130 EMPLOYEE BENEFITS	\$ 91,401	\$ 92,535	\$ 66,991	\$ 104,772	13.2%	\$ 12,237
52-40-140 OVERTIME	\$ 3,807	\$ 2,000	\$ 1,808	\$ 2,000	0.0%	\$ -
52-40-210 BOOKS, SUBSCRIPT, MEMBERSHIPS	\$ 845	\$ -	\$ 463	\$ 500	0.0%	\$ 500
52-40-230 EDUCATION, TRAINING & TRAVEL	\$ 1,920	\$ 3,000	\$ 4,054	\$ 4,500	50.0%	\$ 1,500
52-40-240 SUPPLIES	\$ 71,094	\$ 50,000	\$ 58,724	\$ 80,000	60.0%	\$ 30,000
52-40-250 EQUIPMENT MAINTENANCE	\$ 24,821	\$ 5,000	\$ 5,324	\$ 7,500	50.0%	\$ 2,500
52-40-260 FUEL	\$ 4,278	\$ 4,000	\$ 5,294	\$ 7,000	75.0%	\$ 3,000
52-40-270 UTILITIES	\$ 30,264	\$ 31,750	\$ 16,943	\$ 25,000	-21.3%	\$ (6,750)

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Account Number	Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
52-40-280	TELEPHONE	\$ 4,277	\$ 3,500	\$ 3,330	\$ 4,200	20.0%	\$ 700
52-40-310	PROFESSIONAL & TECHNICAL SVCS	\$ 7,450	\$ 7,000	\$ 3,510	\$ 5,000	-28.6%	\$ (2,000)
52-40-325	SEWER LINE CLEANOUT (1/3 of City)	\$ 40,318	\$ 28,500	\$ 34,578	\$ 35,000	22.8%	\$ 6,500
52-40-500	WRF - UTILITIES	\$ 115,707	\$ 92,000	\$ 60,733	\$ 85,000	-7.6%	\$ (7,000)
52-40-510	WRF - CHEMICAL SUPPLIES	\$ 43,741	\$ 37,000	\$ 32,402	\$ 45,000	21.6%	\$ 8,000
52-40-520	WRF - SUPPLIES	\$ 29,555	\$ 20,000	\$ 16,795	\$ 25,000	25.0%	\$ 5,000
52-40-530	WRF - SOLID WASTE DISPOSAL	\$ 48,244	\$ 45,000	\$ 29,425	\$ 45,000	0.0%	\$ -
52-40-540	WRF - PERMITS	\$ 3,500	\$ -	\$ 1,100	\$ 1,500	0.0%	\$ 1,500
52-40-550	WRF - EQUIPMENT MAINTENANCE	\$ 59	\$ 5,000	\$ 15,165	\$ 20,000	300.0%	\$ 15,000
52-40-620	SUNDRY	\$ 238	\$ -	\$ -	\$ -	0.0%	\$ -
52-40-650	DEPRECIATION	\$ 276,299	\$ -	\$ -	\$ -	0.0%	\$ -
52-40-740	CAPITAL-VEHICLES & EQUIPMENT	\$ 31,297	\$ 5,000	\$ -	\$ -	-100.0%	\$ (5,000)
52-40-790	CONTRIBUTION TO FUND BALANCE	\$ -	\$ 68,544	\$ -	\$ 100,199	46.2%	\$ 31,655
52-40-810	RESERVE FUND DEPOSITS	\$ -	\$ 100,016	\$ -	\$ 100,016	0.0%	\$ -
52-40-810	DEBT SERVICE - PRINCIPAL	\$ -	\$ 660,899	\$ -	\$ 659,402	-0.2%	\$ (1,497)
52-40-820	DEBT SERVICE - INTEREST	\$ 13,167	\$ -	\$ 5,153	\$ -	0.0%	\$ -
52-40-900	TRANSFER TO GENERAL FUND	\$ 184,152	\$ 160,000	\$ 120,325	\$ 290,000	81.3%	\$ 130,000
52-40-901	TRANSFER TO PW CAPITAL HOLDING FUND	\$ 68,000	\$ 71,700	\$ 53,775	\$ 80,328	12.0%	\$ 8,628
52-40-905	TRANSFER TO COMPUTER CAPITAL	\$ 36,000	\$ 44,000	\$ 33,000	\$ 50,000	13.6%	\$ 6,000
TOTAL EXPENDITURES		\$ 1,359,312	\$ 1,737,750	\$ 726,756	\$ 2,002,697	15.2%	\$ 264,947
TOTAL FUND EXPENDITURES		\$ 1,359,312	\$ 1,737,750	\$ 726,756	\$ 2,002,697	15.2%	\$ 264,947
NET REVENUE OVER EXPENDITURES		\$ 375,439	\$ -	\$ 652,244	\$ 0		
PRESSURIZED IRRIGATION - ENTERPRISE FUND							
REVENUES:							
ENTERPRISE REVENUE							
54-37-100	PI WATER SALES	\$ 806,035	\$ 809,750	\$ 631,882	\$ 870,000	7.4%	\$ 60,250

Santaquin City

2018-2019 Final Budget

Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
54-37-121 PI METER	\$ 70,160	\$ 64,000	\$ 49,450	\$ 66,000	3.1%	\$ 2,000
54-37-200 PI CONNECTION FEES	\$ 44,300	\$ 42,000	\$ 29,750	\$ 42,000	0.0%	\$ -
54-37-NEW SUMMIT CREEK IRRIGATION REPAIR REVENUE	\$ -	\$ -	\$ -	\$ 5,000	0.0%	\$ 5,000
TOTAL ENTERPRISE REVENUE	\$ 920,495	\$ 915,750	\$ 711,082	\$ 983,000	7.3%	\$ 67,250
TOTAL FUND REVENUE	\$ 920,495	\$ 915,750	\$ 711,082	\$ 983,000	7.3%	\$ 67,250
EXPENDITURES:						
EXPENDITURES						
54-40-110 SALARIES AND WAGES	\$ 113,609	\$ 106,644	\$ 85,026	\$ 145,813	36.7%	\$ 39,169
54-40-110 OVERTIME	\$ -	\$ 2,000	\$ -	\$ 2,000	0.0%	\$ -
54-40-120 SALARIES AND WAGES - PART TIME	\$ 31,398	\$ 29,944	\$ 29,689	\$ 25,623	-14.4%	\$ (4,321)
54-40-130 EMPLOYEE BENEFITS	\$ 56,808	\$ 59,865	\$ 44,019	\$ 82,754	38.2%	\$ 22,889
54-40-240 SUPPLIES	\$ 69,961	\$ 60,000	\$ 67,830	\$ 78,342	30.6%	\$ 18,342
54-40-273 UTILITIES	\$ 90,484	\$ 85,000	\$ 44,470	\$ 65,000	-23.5%	\$ (20,000)
54-40-311 MT. NEBO WATER PARTICIPATION (1/2)	\$ 3,500	\$ 7,150	\$ 2,046	\$ 7,150	0.0%	\$ -
54-40-320 SUMMIT CREEK MOU AGREEMENT	\$ -	\$ 5,060	\$ -	\$ 5,060	0.0%	\$ -
54-40-NEW SUMMIT CREEK IRRIGATION REPAIR EXPENSES	\$ -	\$ -	\$ -	\$ 2,500	0.0%	\$ 2,500
54-40-750 CAPITAL PROJECTS	\$ 2,303	\$ -	\$ -	\$ -	0.0%	\$ -
54-40-790 CONTRIBUTION TO FUND BALANCE	\$ -	\$ 4,387	\$ -	\$ 3,926	-10.5%	\$ (461)
54-40-900 TRANSFER TO GENERAL FUNDS	\$ 224,262	\$ 220,000	\$ 165,000	\$ 220,000	0.0%	\$ -
54-40-901 TRANSFER TO PW CAPITAL HOLDING FUND	\$ 68,000	\$ 71,700	\$ 53,775	\$ 74,832	4.4%	\$ 3,132
54-40-905 TRANSFER TO COMPUTER CAP FUND	\$ 36,000	\$ 44,000	\$ 33,000	\$ 50,000	13.6%	\$ 6,000
54-40-920 TRANS TO PI WATER IMPACT FEE FUND	\$ 193,765	\$ 220,000	\$ 165,000	\$ 220,000	0.0%	\$ -
TOTAL EXPENDITURES	\$ 890,090	\$ 915,750	\$ 689,854	\$ 983,000	7.3%	\$ 67,250
TOTAL FUND EXPENDITURES	\$ 890,090	\$ 915,750	\$ 689,854	\$ 983,000	7.3%	\$ 67,250
NET REVENUE OVER EXPENDITURES	\$ 30,405	\$ -	\$ 21,228	\$ 0		

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Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
CULINARY WATER - IMPACT FEE FUND						
REVENUES:						
MISCELLANEOUS REVENUE						
55-38-800 IMPACT FEES	\$ 133,632	\$ 124,640	\$ 106,886	\$ 131,200	5.3%	\$ 6,560
TOTAL MISCELLANEOUS REVENUE	\$ 133,632	\$ 124,640	\$ 106,886	\$ 131,200	5.3%	\$ 6,560
CONTRIBUTIONS AND TRANSFERS						
55-39-110 CONTRIBUTIONS FROM SURPLUS	\$ -	\$ 200,000	\$ -	\$ 126,416	-36.8%	\$ (73,585)
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ -	\$ 200,000	\$ -	\$ 126,416	-36.8%	\$ (73,585)
TOTAL FUND REVENUE	\$ 133,632	\$ 324,640	\$ 106,886	\$ 257,616	-20.6%	\$ (67,025)
EXPENDITURES:						
EXPENDITURES						
55-40-200 SCADA SYSTEM	\$ 30,000	\$ -	\$ -	\$ -	0.0%	\$ -
55-40-654 CANYON BOOSTER PUMP PROJECT	\$ 1,760	\$ -	\$ -	\$ -	0.0%	\$ -
55-40-720 IMPACT FEE	\$ 13,680	\$ -	\$ -	\$ -	0.0%	\$ -
55-40-730 CAPITAL FACILITY PLAN UPDATES	\$ -	\$ 9,040	\$ -	\$ 60,000	563.7%	\$ 50,960
55-40-800 SUMMIT RIDGE REIMBURSEMENT	\$ 82,416	\$ 65,600	\$ 90,520	\$ 75,440	15.0%	\$ 9,840
55-40-820 DEBT SERVICE TRUSTEE FEES	\$ 2,250	\$ -	\$ -	\$ -	0.0%	\$ -
55-40-850 DEPRECIATION	\$ 319,411	\$ -	\$ -	\$ -	0.0%	\$ -
55-40-NEW 1/2 BOOST/TANK DEBT SERVICE	\$ -	\$ -	\$ -	\$ 22,176	0.0%	\$ 22,176
55-40-915 TRANSFER TO CAPITAL PROJECT FUND	\$ -	\$ 250,000	\$ -	\$ 100,000	-60.0%	\$ (150,000)
TOTAL EXPENDITURES	\$ 449,517	\$ 324,640	\$ 90,520	\$ 257,616	-20.6%	\$ (67,025)
TOTAL FUND EXPENDITURES	\$ 449,517	\$ 324,640	\$ 90,520	\$ 257,616	-20.6%	\$ (67,025)
NET REVENUE OVER EXPENDITURES	\$ (315,885)	\$ -	\$ 16,366	\$ -	0.0%	\$ -

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Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
SEWER - IMPACT FEE FUND						
REVENUES:						
<u>MISCELLANEOUS REVENUE</u>						
56-38-100 INTEREST EARNINGS	\$ 6,290	\$ 6,500	\$ 7,902	\$ 10,550	62.3%	\$ 4,050
56-38-800 IMPACT FEES	\$ 806,840	\$ 794,880	\$ 640,576	\$ 883,200	11.1%	\$ 88,320
TOTAL MISCELLANEOUS REVENUE	\$ 813,130	\$ 801,380	\$ 648,478	\$ 893,750	11.5%	\$ 92,370
<u>CONTRIBUTIONS AND TRANSFERS</u>						
56-39-100 REVENUE FROM SURPLUS	\$ -	\$ -	\$ -	\$ 1,203,000	0.0%	\$ 1,203,000
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ -	\$ -	\$ -	\$ 1,203,000	0.0%	\$ 1,203,000
TOTAL FUND REVENUE	\$ 813,130	\$ 801,380	\$ 648,478	\$ 2,096,750	161.6%	\$ 1,295,370
EXPENDITURES:						
<u>EXPENDITURES</u>						
56-40-200 SCADA SYSTEM	\$ 184	\$ -	\$ -	\$ -	0.0%	\$ -
56-40-700 SEWER POND EXPAN	\$ -	\$ -	\$ 24,276	\$ -	0.0%	\$ -
56-40-720 IMPACT FEE	\$ 13,680	\$ -	\$ 183,555	\$ -	0.0%	\$ -
56-40-735 CAPITAL FACILITY PLAN UPDATE	\$ 37,844	\$ -	\$ -	\$ -	0.0%	\$ -
56-40-751 SEWER LIFT STATION BYPASS	\$ -	\$ 25,000	\$ 10,355	\$ -	-100.0%	\$ (25,000)
56-40-NEW WRF UPGRADE PROJECT	\$ -	\$ -	\$ -	\$ 1,800,000	0.0%	\$ 1,800,000
56-40-800 SUMMIT RIDGE REIMBURSEMENT	\$ 91,744	\$ 120,000	\$ 96,547	\$ 138,000	15.0%	\$ 18,000
56-40-850 DEPRECIATION	\$ 888,164	\$ -	\$ -	\$ -	0.0%	\$ -
56-40-860 DEBT SERVICE INTEREST	\$ 139,217	\$ -	\$ 121,183	\$ -	0.0%	\$ -
56-40-870 SET ASIDE FOR FUTURE MEMBRANES	\$ -	\$ 497,630	\$ -	\$ -	-100.0%	\$ (497,630)
56-40-900 TRANSFER TO OTHER FUNDS	\$ 158,750	\$ 158,750	\$ 119,063	\$ 158,750	0.0%	\$ -
TOTAL EXPENDITURES	\$ 1,329,584	\$ 801,380	\$ 554,978	\$ 2,096,750	161.6%	\$ 1,295,370

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Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
TOTAL FUND EXPENDITURES	\$ 1,329,584	\$ 801,380	\$ 554,978	\$ 2,096,750	161.6%	\$ 1,295,370
NET REVENUE OVER EXPENDITURES	\$ (516,454)	\$ -	\$ 93,500	\$ -		
PARK - IMPACT FEE FUND						
REVENUES:						
MISCELLANEOUS REVENUE						
57-38-150 CONTRIBUTIONS FROM BEGINNING BAL	\$ -	\$ 300,000	\$ -	\$ 323,660	7.9%	\$ 23,660
57-38-300 UT CO PARK/REC GRANT	\$ 5,458	\$ 5,500	\$ 5,582	\$ -	-100.0%	\$ (5,500)
57-38-800 IMPACT FEES	\$ 497,500	\$ 687,060	\$ 455,337	\$ 763,400	11.1%	\$ 76,340
TOTAL MISCELLANEOUS REVENUE	\$ 502,958	\$ 992,560	\$ 460,919	\$ 1,087,060	9.5%	\$ 94,500
TOTAL FUND REVENUE	\$ 502,958	\$ 992,560	\$ 460,919	\$ 1,087,060	9.5%	\$ 94,500
EXPENDITURES:						
EXPENDITURES						
57-40-125 RODEO GROUND LIGHTS	\$ -	\$ 100,000	\$ 130,864	\$ -	-100.0%	\$ (100,000)
57-40-300 UT CO PARK/REC GRANT	\$ -	\$ 5,500	\$ 6,850	\$ -	-100.0%	\$ (5,500)
57-40-451 RECREATION CENTER/PW BLDG REMODEL	\$ 36,973	\$ 350,000	\$ 248,113	\$ 50,000	-85.7%	\$ (300,000)
57-40-510 SOCCER PARK	\$ 117,300	\$ 400,000	\$ 7,644	\$ 900,000	125.0%	\$ 500,000
57-40-720 IMPACT FEE	\$ 259,837	\$ 137,060	\$ 14,991	\$ 137,060	0.0%	\$ -
57-40-730 CAPITAL FACILTY PLAN UPDATE	\$ 6,317	\$ -	\$ -	\$ -	0.0%	\$ -
57-40-740 AHLIN POND PARK IMPROVEMENT	\$ 882	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL EXPENDITURES	\$ 421,308	\$ 992,560	\$ 408,462	\$ 1,087,060	9.5%	\$ 94,500
TOTAL FUND EXPENDITURES	\$ 421,308	\$ 992,560	\$ 408,462	\$ 1,087,060	9.5%	\$ 94,500

Santaquin City

2018-2019 Final Budget

Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
NET REVENUE OVER EXPENDITURES	\$ 81,650	\$ -	\$ 52,457	\$ -		
PUBLIC SAFETY - IMPACT FEE FUND						
REVENUES:						
<u>MISCELLANEOUS REVENUE</u>						
58-38-800 IMPACT FEES	\$ 94,260	\$ 78,726	\$ 57,901	\$ 84,080	6.8%	\$ 5,354
TOTAL MISCELLANEOUS REVENUE	\$ 94,260	\$ 78,726	\$ 57,901	\$ 84,080	6.8%	\$ 5,354
TOTAL FUND REVENUE	\$ 94,260	\$ 78,726	\$ 57,901	\$ 84,080	6.8%	\$ 5,354
EXPENDITURES:						
<u>EXPENDITURES</u>						
58-40-720 IMPACT FEE	\$ -	\$ -	\$ -	\$ 79,080	0.0%	\$ 79,080
58-40-730 CAPITAL FACILITY PLAN UPDATE	\$ -	\$ 5,000	\$ -	\$ 5,000	0.0%	\$ -
58-40-900 TRANSFER TO GENERAL FUND	\$ 55,910	\$ 68,481	\$ 51,361	\$ -	-100.0%	\$ (68,481)
58-40-760 CONTRIBUTION TO FUND BALANCE	\$ -	\$ 5,245	\$ -	\$ -	-100.0%	\$ (5,245)
TOTAL EXPENDITURES	\$ 55,910	\$ 78,726	\$ 51,361	\$ 84,080	6.8%	\$ 5,354
TOTAL FUND EXPENDITURES	\$ 55,910	\$ 78,726	\$ 51,361	\$ 84,080	6.8%	\$ 5,354
NET REVENUE OVER EXPENDITURES	\$ 38,350	\$ -	\$ 6,540	\$ -	0.0%	\$ -
TRANSPORTATION - IMPACT FEE FUND						
REVENUES:						
<u>MISCELLANEOUS REVENUE</u>						

Santaquin City

2018-2019 Final Budget

Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
59-38-201 GRANT PROCEEDS	\$ -	\$ 751,400	\$ -	\$ -	-100.0%	\$ (751,400)
59-38-210 BOND PROCEEDS	\$ -	\$ 2,250,000	\$ -	\$ -	-100.0%	\$ (2,250,000)
59-38-800 IMPACT FEES	\$ 215,112	\$ 345,739	\$ 109,962	\$ 128,600	-62.8%	\$ (217,139)
TOTAL MISCELLANEOUS REVENUE	\$ 215,112	\$ 3,347,139	\$ 109,962	\$ 128,600	-96.2%	\$ (3,218,539)
TOTAL FUND REVENUE	\$ 215,112	\$ 3,347,139	\$ 109,962	\$ 128,600	-96.2%	\$ (3,218,539)
EXPENDITURES:						
EXPENDITURES						
59-40-720 IMPACT FEE EXPENSES	\$ -	\$ 199,572	\$ 5,000	\$ 38,600	-80.7%	\$ (160,972)
59-40-740 REPAYMENT OF LOAN FROM GF	\$ -	\$ 114,117	\$ 85,588	\$ -	-100.0%	\$ (114,117)
59-40-750 DESIGN OF SUMMIT RIDGE 2ND ACCESS	\$ 18,473	\$ 3,033,450	\$ 4,603	\$ -	-100.0%	\$ (3,033,450)
59-40-730 CAPITAL FACILITY PLAN UPDATE		\$ -		\$ 40,000	0.0%	\$ 40,000
59-40-NEW ROAD FEE STUDY				\$ 50,000	0.0%	\$ 50,000
59-39-300 TRANSFERS TO CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL EXPENDITURES	\$ 18,473	\$ 3,347,139	\$ 95,191	\$ 128,600	-96.2%	\$ (3,218,539)
TOTAL FUND EXPENDITURES	\$ 18,473	\$ 3,347,139	\$ 95,191	\$ 128,600	-96.2%	\$ (3,218,539)
NET REVENUE OVER EXPENDITURES	\$ 196,639	\$ -	\$ 14,771	\$ -		
PRESSURIZED IRRIGATION WATER - IMPACT FEE FUND						
REVENUES:						
MISCELLANEOUS REVENUE						
60-38-800 IMPACT FEES	\$ 463,275	\$ 522,000	\$ 257,487	\$ 580,000	11.1%	\$ 58,000
60-34-000 TRANS FROM P.I.	\$ 193,765	\$ 220,000	\$ 165,000	\$ 220,000	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE	\$ 657,040	\$ 742,000	\$ 422,487	\$ 800,000	7.8%	\$ 58,000

Santaquin City

2018-2019 Final Budget

Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
CONTRIBUTIONS AND TRANSFERS						
60-39-110 CONTRIBUTIONS FROM SURPLUS	\$ -	\$ 200,000	\$ -	\$ 100,000	-50.0%	\$ (100,000)
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ -	\$ 200,000	\$ -	\$ 100,000	-50.0%	\$ (100,000)
TOTAL FUND REVENUE	\$ 657,040	\$ 942,000	\$ 422,487	\$ 900,000	-4.5%	\$ (42,000)
EXPENDITURES:						
EXPENDITURES						
60-40-300 PRESSURIZED IRRIGATION PAYMENT	\$ -	\$ 378,651	\$ -	\$ 403,000	6.4%	\$ 24,349
60-40-654 CANYON BOOSTER PUMP PROJECT	\$ 2,576	\$ -	\$ -	\$ -	0.0%	\$ -
60-40-720 IMPACT FEE	\$ 14,668	\$ 11,089	\$ 1,776	\$ 4,220	-61.9%	\$ (6,870)
60-40-730 CAPITAL FACILITY PLAN UPDATES	\$ -	\$ -	\$ -	\$ 60,000	0.0%	\$ 60,000
60-40-800 SUMMIT RIDGE REIMBURSEMENT	\$ 202,840	\$ 184,400	\$ 106,980	\$ 212,060	15.0%	\$ 27,660
60-40-820 DEBT SERVICE - INTEREST	\$ 114,029	\$ 117,860	\$ 107,114	\$ 98,545	-16.4%	\$ (19,315)
60-40-915 TRANSFER TO CAPITAL PROJECTS FUND	\$ -	\$ 250,000	\$ -	\$ 100,000	-60.0%	\$ (150,000)
60-40-NEW 1/2 BOOSTER/TANK DEBT SERVICE	\$ -	\$ -	\$ -	\$ 22,176	0.0%	\$ 22,176
60-40-850 DEPRECIATION	\$ 261,736	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL EXPENDITURES	\$ 595,848	\$ 942,000	\$ 215,870	\$ 900,000	-4.5%	\$ (42,000)
TOTAL FUND EXPENDITURES	\$ 595,848	\$ 942,000	\$ 215,870	\$ 900,000	-4.5%	\$ (42,000)
NET REVENUE OVER EXPENDITURES	\$ 61,192	\$ -	\$ 206,617	\$ 0		
RECREATION - SPECIAL REVENUE FUND						
REVENUES:						
INTERGOVERNMENTAL REVENUE						
61-33-100 CELL TOWER LEASE REVENUE	\$ 49,435	\$ 48,250	\$ 45,350	\$ 50,000	3.6%	\$ 1,750

Santaquin City

2018-2019 Final Budget

Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
61-33-300 DONATIONS	\$ 14,015	\$ -	\$ 12,035	\$ -	0.0%	\$ -
TOTAL INTERGOVERNMENTAL REVENUE	\$ 63,450	\$ 48,250	\$ 57,386	\$ 50,000	3.6%	\$ 1,750
CHARGES FOR SERVICES						
61-34-150 PARK RENTAL REVENUE	\$ 2,166	\$ 1,500	\$ 822	\$ 1,500	0.0%	\$ -
61-34-151 FACILITY RENTAL	\$ 98	\$ -	\$ -	\$ -	0.0%	\$ -
61-34-235 UNIFORMS	\$ 2,526	\$ -	\$ 8,700	\$ -	0.0%	\$ -
61-34-300 BASEBALL REVENUE	\$ 11,372	\$ 11,000	\$ 7,189	\$ 11,500	4.5%	\$ 500
61-34-310 SOFTBALL REVENUE	\$ 5,027	\$ 5,500	\$ 2,212	\$ 5,000	-9.1%	\$ (500)
61-34-320 TEEBALL REVENUE	\$ 5,588	\$ 5,000	\$ 4,475	\$ 5,500	10.0%	\$ 500
61-34-400 TUMBLING/GYMNASTICS	\$ 25,258	\$ 25,000	\$ 18,481	\$ 25,000	0.0%	\$ -
61-34-410 KIDS CAMPS/EVENTS	\$ 3,539	\$ 3,000	\$ 17,247	\$ 4,000	33.3%	\$ 1,000
61-34-450 VOLLEYBALL	\$ 3,856	\$ 3,500	\$ 4,718	\$ 4,500	28.6%	\$ 1,000
61-34-470 KARATE	\$ 20,557	\$ 20,000	\$ 18,770	\$ 25,000	25.0%	\$ 5,000
61-34-500 FOOTBALL REGISTRATION	\$ 5,232	\$ 5,000	\$ 4,370	\$ 5,500	10.0%	\$ 500
61-34-600 ADULT SPORTS	\$ 5,111	\$ 5,000	\$ 4,111	\$ 5,000	0.0%	\$ -
61-34-650 WRESTLING	\$ 1,331	\$ 1,100	\$ 2,705	\$ 2,500	127.3%	\$ 1,400
61-34-660 JR JAZZ	\$ 14,133	\$ 13,500	\$ 15,706	\$ 14,500	7.4%	\$ 1,000
61-34-680 GOLF TOURNAMENTS	\$ -	\$ -	\$ 269	\$ 1,000	0.0%	\$ 1,000
61-34-700 SOCCER REGISTRATION	\$ 17,326	\$ 14,000	\$ 2,301	\$ 14,500	3.6%	\$ 500
61-34-750 TENNIS	\$ 681	\$ -	\$ 166	\$ -	0.0%	\$ -
61-34-800 AEROBICS	\$ 2,785	\$ 2,000	\$ 2,216	\$ 2,200	10.0%	\$ 200
61-34-830 URBAN FISHING CLASSES	\$ 1,447	\$ 750	\$ 1,105	\$ 1,000	33.3%	\$ 250
61-38-210 SCHOLARSHIP FUNDRAISING	\$ -	\$ -	\$ 10	\$ -	0.0%	\$ -
TOTAL CHARGES FOR SERVICES	\$ 128,033	\$ 115,850	\$ 115,572	\$ 128,200	10.7%	\$ 12,350
CONTRIBUTIONS AND TRANSFERS						
61-39-100 TRANSFER FROM GENERAL FUND	\$ 21,146	\$ 46,000	\$ 34,500	\$ 50,500	9.8%	\$ 4,500
61-39-300 CONTRIBUTION FROM SURPLUS	\$ -	\$ -	\$ -	\$ 15,400	0.0%	\$ 15,400
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 21,146	\$ 46,000	\$ 34,500	\$ 65,900	43.3%	\$ 19,900

Santaquin City

2018-2019 Final Budget

Account Number	Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
TOTAL FUND REVENUE		\$ 212,629	\$ 210,100	\$ 207,458	\$ 244,100	16.2%	\$ 34,000
EXPENDITURES:							
EXPENDITURES							
61-40-110	SALARIES & WAGES	\$ 47,976	\$ 77,163	\$ 64,809	\$ 67,586	-12.4%	\$ (9,577)
61-40-120	SALARIES & WAGES (PART TIME)	\$ 87,723	\$ 52,400	\$ 45,666	\$ 77,908	48.7%	\$ 25,508
61-40-130	EMPLOYEE BENEFITS	\$ 38,493	\$ 53,461	\$ 46,948	\$ 51,129	-4.4%	\$ (2,332)
61-40-140	OVERTIME	\$ (59)	\$ -	\$ 59	\$ -	0.0%	\$ -
61-40-145	REGISTRATION SOFTWARE	\$ 31	\$ 150	\$ 127	\$ 150	0.0%	\$ -
61-40-146	SPONSORSHIP/DONATION EXPENSE	\$ 2,101	\$ -	\$ 1,177	\$ -	0.0%	\$ -
61-40-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$ 100	\$ 200	\$ 1,200	\$ 1,000	400.0%	\$ 800
61-40-230	EDUCATION, TRAINING & TRAVEL	\$ 774	\$ 1,500	\$ 1,221	\$ 1,500	0.0%	\$ -
61-40-235	UNIFORMS	\$ 1,712	\$ -	\$ 554	\$ 2,200	0.0%	\$ 2,200
61-40-240	BASEBALL SUPPLIES	\$ 5,559	\$ 6,000	\$ 553	\$ 6,000	0.0%	\$ -
61-40-241	SOFTBALL SUPPLIES	\$ 2,451	\$ 1,600	\$ 48	\$ 1,500	-6.3%	\$ (100)
61-40-242	TEEBALL SUPPLIES	\$ 1,587	\$ 1,250	\$ 38	\$ 1,350	8.0%	\$ 100
61-40-250	EQUIPMENT MAINTENANCE	\$ 35	\$ 500	\$ -	\$ 500	0.0%	\$ -
61-40-260	FUEL	\$ 389	\$ 300	\$ 603	\$ 800	166.7%	\$ 500
61-40-270	EASTER EGG HUNT	\$ 25	\$ -	\$ -	\$ -	0.0%	\$ -
61-40-280	TELEPHONE	\$ 1,598	\$ 1,080	\$ 810	\$ 1,080	0.0%	\$ -
61-40-335	MISC SUPPLIES	\$ 177	\$ 796	\$ 43	\$ 797	0.1%	\$ 1
61-40-400	TUMBLING/GYMNASTICS	\$ 2,484	\$ 1,000	\$ 543	\$ 1,000	0.0%	\$ -
61-40-410	KIDS CAMPS/EVENTS	\$ 1,698	\$ 1,500	\$ 581	\$ 1,500	0.0%	\$ -
61-40-450	YOUTH VOLLEYBALL	\$ 542	\$ 600	\$ 575	\$ 600	0.0%	\$ -
61-40-470	KARATE	\$ 898	\$ 500	\$ -	\$ 1,000	100.0%	\$ 500
61-40-610	SOCCER EXPENSE	\$ 3,768	\$ 1,850	\$ 2,075	\$ 2,100	13.5%	\$ 250
61-40-630	FLAG FOOTBALL EXPENSE	\$ 646	\$ 750	\$ 508	\$ 750	0.0%	\$ -
61-40-650	WRESTLING	\$ 209	\$ 300	\$ 795	\$ 300	0.0%	\$ -
61-40-660	JR. JAZZ	\$ 4,158	\$ 4,000	\$ 190	\$ 4,500	12.5%	\$ 500
61-40-670	ADULT SPORTS	\$ 2,359	\$ 2,500	\$ 939	\$ 1,750	-30.0%	\$ (750)

Santaquin City

2018-2019 Final Budget

Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
61-40-680 GOLF TOURNAMENTS	\$ -	\$ -	\$ 830	\$ 1,000	0.0%	\$ 1,000
61-40-700 FUTURE PROGRAMS	\$ 102	\$ -	\$ -	\$ -	0.0%	\$ -
61-40-800 AEROBICS	\$ -	\$ 250	\$ -	\$ 250	0.0%	\$ -
61-40-740 CAPITAL VEHICLE & EQUIPMENT	\$ -	\$ -	\$ -	\$ 15,400	0.0%	\$ 15,400
61-40-825 URBAN FISHING	\$ 422	\$ 450	\$ -	\$ 450	0.0%	\$ -
TOTAL EXPENDITURES	\$ 207,959	\$ 210,100	\$ 170,890	\$ 244,100	16.2%	\$ 34,000
TOTAL FUND EXPENDITURES	\$ 207,959	\$ 210,100	\$ 170,890	\$ 244,100	16.2%	\$ 34,000
NET REVENUE OVER EXPENDITURES	\$ 4,670	\$ -	\$ 36,568	\$ 0		
SANTAQUIN DAYS - SPECIAL REVENUE FUND						
REVENUES:						
CHARGES FOR SERVICES						
62-34-100 EASTER EGG EVENT REVENUE	\$ -	\$ -	\$ 100	\$ -	0.0%	\$ -
62-34-205 RODEO REVENUE	\$ 26,146	\$ 25,000	\$ 20,351	\$ 25,000	0.0%	\$ -
62-34-206 BUCK-A-ROO	\$ 4,234	\$ 5,000	\$ 6,457	\$ 6,000	20.0%	\$ 1,000
62-34-207 HORSE SHOE REVENUE	\$ -	\$ 500	\$ 218	\$ 500	0.0%	\$ -
62-34-230 HOME RUN DERBY	\$ 574	\$ 500	\$ 480	\$ 500	0.0%	\$ -
62-34-248 BOOTH RENTAL	\$ 2,845	\$ 3,000	\$ 1,836	\$ 3,000	0.0%	\$ -
62-34-250 PARADE REVENUE	\$ 447	\$ 300	\$ 236	\$ 300	0.0%	\$ -
62-34-256 BABY CONTEST	\$ 223	\$ 150	\$ 193	\$ -	-100.0%	\$ (150)
62-34-258 SANTAQUIN DAYS MISCELLANEOUS	\$ 1,144	\$ 150	\$ 191	\$ 150	0.0%	\$ -
62-34-262 ART SHOW REVENUE	\$ -	\$ 50	\$ -	\$ 50	0.0%	\$ -
62-34-263 HIPNO HICK	\$ -	\$ 300	\$ -	\$ 300	0.0%	\$ -
62-34-500 CONCERT - SUMMER SERIES	\$ -	\$ -	\$ -	\$ 100,000	0.0%	\$ 100,000
TOTAL CHARGES FOR SERVICES	\$ 35,613	\$ 34,950	\$ 30,062	\$ 135,800	288.6%	\$ 100,850
MISCELLANEOUS REVENUE						

Santaquin City

2018-2019 Final Budget

Account Number	Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
62-38-300	FUND RAISER/DRAWING	\$ 74	\$ -	\$ -	\$ -	0.0%	\$ -
62-38-900	DONATIONS	\$ 38,269	\$ 37,000	\$ 21,188	\$ 38,000	2.7%	\$ 1,000
TOTAL MISCELLANEOUS REVENUE		\$ 38,343	\$ 37,000	\$ 21,188	\$ 38,000	2.7%	\$ 1,000
CONTRIBUTIONS AND TRANSFERS							
62-39-100	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ 3,000	0.0%	\$ 3,000
62-39-300	CONTRIBUTIONS FROM SURPLUS	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ -	\$ -	\$ -	\$ 3,000	0.0%	\$ 3,000
TOTAL FUND REVENUE		\$ 73,957	\$ 71,950	\$ 51,250	\$ 176,800	145.7%	\$ 104,850
EXPENDITURES:							
EXPENDITURES							
62-40-206	BUCK-A-ROO	\$ 6,278	\$ 5,500	\$ 5,730	\$ 5,500	0.0%	\$ -
62-40-207	RODEO QUEEN CONTEST	\$ 1,254	\$ 750	\$ -	\$ 750	0.0%	\$ -
62-40-240	SUPPLIES	\$ -	\$ 250	\$ -	\$ 250	0.0%	\$ -
62-40-245	MISC	\$ 374	\$ 250	\$ 526	\$ 1,235	394.0%	\$ 985
62-40-260	RODEO EXPENSE	\$ 32,437	\$ 30,000	\$ 32,379	\$ 30,000	0.0%	\$ -
62-40-261	HORSE SHOE CONTEST	\$ 383	\$ 400	\$ 359	\$ 400	0.0%	\$ -
62-40-270	PERMITS	\$ 200	\$ 200	\$ -	\$ 200	0.0%	\$ -
62-40-305	CONCERT IN THE PARK	\$ -	\$ -	\$ -	\$ 100,000	0.0%	\$ 100,000
62-40-312	HOME RUN DERBY	\$ 253	\$ 250	\$ 403	\$ 500	100.0%	\$ 250
62-40-317	FUN RUN	\$ 150	\$ -	\$ -	\$ -	0.0%	\$ -
62-40-319	TALENT SHOW	\$ -	\$ 150	\$ -	\$ 150	0.0%	\$ -
62-40-320	ACTIVITIES IN THE PARK	\$ 590	\$ 650	\$ 200	\$ 650	0.0%	\$ -
62-40-321	ART SHOW	\$ -	\$ 50	\$ -	\$ 50	0.0%	\$ -
62-40-335	FIREWORKS	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	0.0%	\$ -
62-40-338	PARADE EXPENSE	\$ 192	\$ 250	\$ 713	\$ 500	100.0%	\$ 250
62-40-339	CHILDRENS PARADE	\$ 27	\$ 200	\$ 48	\$ 200	0.0%	\$ -
62-40-480	MOVIE IN THE PARK	\$ 565	\$ 500	\$ -	\$ 565	13.0%	\$ 65

Santaquin City

2018-2019 Final Budget

Account Number	Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
62-40-490	FAMILY NIGHT	\$ -	\$ 2,500	\$ -	\$ -	-100.0%	\$ (2,500)
62-40-483	SPONSORS	\$ 1,059	\$ 1,500	\$ 126	\$ 1,500	0.0%	\$ -
62-40-314	PIANO PROGRAM	\$ 102	\$ 50	\$ -	\$ 50	0.0%	\$ -
62-40-490	FAMILY NIGHT EXPENSES	\$ 3,557	\$ -	\$ 2,630	\$ 3,000	0.0%	\$ 3,000
62-40-610	SANTAQUIN DAYS AD BOOKLET	\$ 21,204	\$ 20,000	\$ 21,345	\$ 21,500	7.5%	\$ 1,500
62-40-800	EASTER EGG EVENT EXPENSE	\$ 705	\$ 500	\$ 650	\$ 1,800	260.0%	\$ 1,300
TOTAL EXPENDITURES		\$ 77,331	\$ 71,950	\$ 73,109	\$ 176,800	145.7%	\$ 104,850
TOTAL FUND EXPENDITURES		\$ 77,331	\$ 71,950	\$ 73,109	\$ 176,800	145.7%	\$ 104,850
NET REVENUE OVER EXPENDITURES		\$ (3,375)	\$ -	\$ (21,859)	\$ -		
CHIEFTAIN MUSEUM - SPECIAL REVENUE FUND							
REVENUES:							
INTERGOVERNMENTAL REVENUE							
63-33-200	OTHER DONATIONS	\$ 1,226	\$ -	\$ 60	\$ -	0.0%	\$ -
TOTAL INTERGOVERNMENTAL REVENUE		\$ 1,226	\$ -	\$ 60	\$ -	0.0%	\$ -
CONTRIBUTIONS AND TRANSFERS							
63-38-900	MISCELLANEOUS	\$ 1,000	\$ -	\$ 1,000	\$ -	0.0%	\$ -
63-39-100	TRANSFER FROM GENERAL FUND	\$ 9,596	\$ 10,100	\$ 7,575	\$ 10,000	-1.0%	\$ (100)
63-39-300	CONTRIBUTION FROM SURPLUS	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 10,596	\$ 10,100	\$ 8,575	\$ 10,000	-1.0%	\$ (100)
TOTAL FUND REVENUE		\$ 11,822	\$ 10,100	\$ 8,635	\$ 10,000	-1.0%	\$ (100)
EXPENDITURES:							
EXPENDITURES							

Santaquin City

2018-2019 Final Budget

Account Number	Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
63-40-120	SALARIES & WAGES (PART TIME)	\$ 7,920	\$ 8,850	\$ 6,762	\$ 8,719	-1.5%	\$ (131)
63-40-130	EMPLOYEE BENEFITS	\$ 688	\$ 689	\$ 528	\$ 685	-0.5%	\$ (4)
63-40-220	NOTICES, ORDINANCES, PUBLICATIONS	\$ 100	\$ -	\$ -	\$ -	0.0%	\$ -
63-40-240	SUPPLIES	\$ 664	\$ 561	\$ 669	\$ 595	6.1%	\$ 34
63-40-310	PROFESSIONAL & TECHNICAL SVCS	\$ 625	\$ -	\$ 647	\$ -	0.0%	\$ -
TOTAL EXPENDITURES		\$ 9,997	\$ 10,100	\$ 8,607	\$ 10,000	-1.0%	\$ (100)
TOTAL FUND EXPENDITURES		\$ 9,997	\$ 10,100	\$ 8,607	\$ 10,000	-1.0%	\$ (100)
NET REVENUE OVER EXPENDITURES		\$ 1,825	\$ -	\$ 28	\$ 0		
ROYALTY - SPECIAL REVENUE FUND							
REVENUES:							
REVENUE:							
64-38-800	QUEEN FUNDRAISING REVENUE	\$ 2,151	\$ 2,000	\$ 4,170	\$ 2,000	0.0%	\$ -
64-38-950	PAGEANT TICKET SALES	\$ 1,911	\$ 1,400	\$ 207	\$ 1,400	0.0%	\$ -
64-38-960	LITTLE MISS REVENUE	\$ 1,977	\$ 1,000	\$ 1,822	\$ 1,000	0.0%	\$ -
64-39-100	TRANSFER FROM GENERAL FUND	\$ 7,400	\$ 8,300	\$ 6,225	\$ 8,300	0.0%	\$ -
TOTAL INTERGOVERNMENTAL REVENUE		\$ 13,438	\$ 12,700	\$ 12,424	\$ 12,700	0.0%	\$ -
EXPENDITURES:							
EXPENDITURES							
64-40-100	FLOAT EXPENSES	\$ 1,057	\$ 1,000	\$ 476	\$ 1,000	0.0%	\$ -
64-40-200	PAGEANT EXPENSES	\$ 2,962	\$ 1,700	\$ 1,075	\$ 1,700	0.0%	\$ -
60-40-300	MISS SANTAQUIN SCHOLARSHIP	\$ 3,823	\$ 6,100	\$ 5,580	\$ 6,100	0.0%	\$ -
60-40-500	OTHER	\$ 37	\$ 1,190	\$ 350	\$ 1,190	0.0%	\$ -
60-40-600	QUEEN FUND RAISING EXPENSE	\$ 51	\$ 500	\$ 4,535	\$ 500	0.0%	\$ -

Santaquin City

2018-2019 Final Budget

Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
60-40-700 LITTLE MISS EXPENSES	\$ 1,057	\$ 1,000	\$ -	\$ 1,000	0.0%	\$ -
60-40-800 MISS UTAH ASSOC FEES	\$ 1,820	\$ 710	\$ 1,620	\$ 710	0.0%	\$ -
60-40-805 MISS UTAH PREP EXPENSES	\$ -	\$ 500	\$ -	\$ 500	0.0%	\$ -
TOTAL EXPENDITURES	\$ 10,807	\$ 12,700	\$ 13,636	\$ 12,700	0.0%	\$ -
NET REVENUE OVER EXPENDITURES	\$ 2,631	\$ -	\$ (1,212)	\$ -		
LIBRARY - SPECIAL REVENUE FUND						
REVENUES:						
<u>TAXES</u>						
72-31-100 CURRENT PROPERTY TAXES	\$ 64,080	\$ 65,000	\$ 57,375	\$ 63,162	-2.8%	\$ (1,838)
TOTAL TAXES	\$ 64,080	\$ 65,000	\$ 57,375	\$ 63,162	-2.8%	\$ (1,838)
<u>MISCELLANEOUS REVENUE</u>						
72-38-200 OTHER GRANT REVENUE	\$ -	\$ -	\$ -	\$ 10,200	0.0%	\$ 10,200
72-38-300 LIBRARY BOARD FUND RAISER	\$ 294	\$ 1,000	\$ 343	\$ 1,000	0.0%	\$ -
72-33-600 LIBRARY CLEF FUNDS	\$ 4,500	\$ 4,000	\$ 4,000	\$ 4,000	0.0%	\$ -
72-38-800 MISC.-FINES/COPIES/SALES/DONAT	\$ 3,773	\$ 6,000	\$ 3,556	\$ 5,000	-16.7%	\$ (1,000)
TOTAL MISCELLANEOUS REVENUE	\$ 8,567	\$ 11,000	\$ 7,900	\$ 20,200	83.6%	\$ 9,200
<u>CONTRIBUTIONS AND TRANSFERS</u>						
72-39-410 TRANSFER FROM GENERAL FUND	\$ 78,138	\$ 80,000	\$ 60,000	\$ 83,700	4.6%	\$ 3,700
72-39-NEW CONTRIBUTION FROM FUND BALANCE		\$ -		\$ 1,731	0.0%	\$ 1,731
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 78,138	\$ 80,000	\$ 60,000	\$ 85,431	6.8%	\$ 5,431
TOTAL FUND REVENUE	\$ 150,785	\$ 156,000	\$ 125,275	\$ 168,793	8.2%	\$ 12,793
EXPENDITURES:						

Santaquin City

2018-2019 Final Budget

Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
EXPENDITURES						
72-40-110 SALARIES AND WAGES	\$ 54,944	\$ 56,241	\$ 43,078	\$ 56,859	1.1%	\$ 618
72-40-120 SALARIE & WAGES (PART TIME)	\$ 43,553	\$ 48,781	\$ 34,397	\$ 53,750	10.2%	\$ 4,968
72-40-130 EMPLOYEE BENEFITS	\$ 28,579	\$ 29,536	\$ 22,249	\$ 25,984	-12.0%	\$ (3,552)
72-40-210 BOOKS, SUBSCRIPTIONS & MEMBERS	\$ 8,016	\$ 11,000	\$ 9,589	\$ 11,000	0.0%	\$ -
72-40-230 EDUCATION, TRAINING & TRAVEL	\$ 1,019	\$ 1,000	\$ 974	\$ 1,000	0.0%	\$ -
72-40-240 SUPPLIES	\$ 3,891	\$ 4,441	\$ 2,920	\$ 5,000	12.6%	\$ 559
72-40-600 LIBRARY-CLEF FUNDS	\$ 4,683	\$ 4,000	\$ 669	\$ 4,000	0.0%	\$ -
72-40-601 LSTA GRANT EXPENSES	\$ -	\$ -	\$ -	\$ 10,200	0.0%	\$ 10,200
72-40-770 LIBRARY BOARD FUND RAISER	\$ 100	\$ 1,000	\$ 102	\$ 1,000	0.0%	\$ -
72-90-100 CONTRIBUTION TO FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL EXPENDITURES	\$ 144,785	\$ 156,000	\$ 113,979	\$ 168,793	8.2%	\$ 12,793
TOTAL FUND EXPENDITURES	\$ 144,785	\$ 156,000	\$ 113,979	\$ 168,793	8.2%	\$ 12,793
NET REVENUE OVER EXPENDITURES	\$ 6,001	\$ 0	\$ 11,296	\$ 0		
SENIOR CITIZENS - SPECIAL REVENUE FUND						
REVENUES:						
CHARGES FOR SERVICES						
75-34-000 MEMBERSHIP DUES	\$ 234	\$ 500	\$ 330	\$ 400	-20.0%	\$ (100)
75-34-300 MEALS	\$ 7,616	\$ 7,500	\$ 6,768	\$ 7,500	0.0%	\$ -
75-34-400 MOUNTAINLAND ASSOC OF GOVTS	\$ 6,835	\$ 7,500	\$ 3,966	\$ 7,500	0.0%	\$ -
TOTAL CHARGES FOR SERVICES	\$ 14,685	\$ 15,500	\$ 11,064	\$ 15,400	-0.6%	\$ (100)
MISCELLANEOUS REVENUE						
75-38-900 SUNDRY	\$ 700	\$ 800	\$ 820	\$ 800	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE	\$ 700	\$ 800	\$ 820	\$ 800	0.0%	\$ -

Santaquin City

2018-2019 Final Budget

Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
CONTRIBUTIONS AND TRANSFERS						
75-39-100 TRANSFER FROM GENERAL FUND	\$ 23,565	\$ 24,000	\$ 18,000	\$ 26,000	8.3%	\$ 2,000
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 23,565	\$ 24,000	\$ 18,000	\$ 26,000	8.3%	\$ 2,000
TOTAL FUND REVENUE	\$ 38,950	\$ 40,300	\$ 29,884	\$ 42,200	4.7%	\$ 1,900
EXPENDITURES:						
EXPENDITURES						
75-40-120 SALARIES & WAGES (PART TIME)	\$ 25,921	\$ 24,138	\$ 18,765	\$ 26,154	8.4%	\$ 2,016
75-40-130 EMPLOYEE BENEFITS	\$ 2,260	\$ 1,878	\$ 1,860	\$ 2,056	9.5%	\$ 178
75-40-200 EDUCATION, TRAVEL, TRAINING	\$ 175	\$ -	\$ 23	\$ -	0.0%	\$ -
75-40-210 MEMBERSHIPS	\$ -	\$ 100	\$ 89	\$ 100	0.0%	\$ -
75-40-240 SUPPLIES	\$ 185	\$ 684	\$ 43	\$ 390	-43.1%	\$ (295)
75-40-250 EQUIPMENT SUPPLIES & MAINT	\$ 286	\$ 500	\$ 155	\$ 500	0.0%	\$ -
75-40-300 BUILDINGS & GROUND MAINTENANCE	\$ 255	\$ 500	\$ -	\$ 500	0.0%	\$ -
75-40-480 FOOD	\$ 12,904	\$ 12,500	\$ 11,663	\$ 12,500	0.0%	\$ -
TOTAL EXPENDITURES	\$ 41,986	\$ 40,300	\$ 32,598	\$ 42,200	4.7%	\$ 1,900
TOTAL FUND EXPENDITURES	\$ 41,986	\$ 40,300	\$ 32,598	\$ 42,200	4.7%	\$ 1,900
NET REVENUE OVER EXPENDITURES	\$ (3,036)		\$ (2,714)	\$ 0		
FIRE DEPARTMENT - SPECIAL REVENUE FUND						
REVENUES:						
INTERGOVERNMENTAL REVENUE						
76-33-405 EMT STATE GRANT	\$ 5,622	\$ 2,000	\$ -	\$ 2,000	0.0%	\$ -
76-33-450 FIRE STATE GRANT	\$ 18,686	\$ 20,000	\$ -	\$ 10,000	-50.0%	\$ (10,000)
TOTAL INTERGOVERNMENTAL REVENUE	\$ 24,308	\$ 22,000	\$ -	\$ 12,000	-45.5%	\$ (10,000)

Santaquin City

2018-2019 Final Budget

Account Number Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
CHARGES FOR SERVICES						
76-34-000 EMS SERVICE (GOSHEN-GENOLA)	\$ (11,187)	\$ 3,000	\$ 84	\$ 3,000	0.0%	\$ -
76-34-270 COUNTY FIRE FEES	\$ 4,373	\$ 1,500	\$ 6,909	\$ 7,000	366.7%	\$ 5,500
76-34-290 WILDLAND FIRE REVENUE	\$ 26,261	\$ -	\$ 2,495	\$ -	0.0%	\$ -
76-34-300 EMPG GRANT REVENUE	\$ 11,274	\$ 3,750	\$ 3,111	\$ 5,000	33.3%	\$ 1,250
76-34-900 AMBULANCE FEES	\$ 197,013	\$ 180,000	\$ 145,430	\$ 194,000	7.8%	\$ 14,000
TOTAL CHARGES FOR SERVICES	\$ 227,735	\$ 188,250	\$ 158,029	\$ 209,000	11.0%	\$ 20,750
MISCELLANEOUS REVENUE						
76-38-900 MISC REVENUE	\$ 5,668	\$ 4,000	\$ 161	\$ 4,000	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE	\$ 5,668	\$ 4,000	\$ 161	\$ 4,000	0.0%	\$ -
CONTRIBUTIONS AND TRANSFERS						
76-39-100 TRANSFER FROM GENERAL FUND	\$ 196,858	\$ 270,000	\$ 202,500	\$ 270,000	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 196,858	\$ 270,000	\$ 202,500	\$ 270,000	0.0%	\$ -
TOTAL FUND REVENUE	\$ 454,568	\$ 484,250	\$ 360,690	\$ 495,000	2.2%	\$ 10,750
EXPENDITURES:						
FIRE PROTECTION						
76-57-120 SALARIES & WAGES (PART TIME)	\$ 231,286	\$ 297,022	\$ 188,954	\$ 306,740	3.3%	\$ 9,718
76-57-130 EMPLOYEE BENEFITS	\$ 29,137	\$ 38,352	\$ 25,413	\$ 36,073	-5.9%	\$ (2,279)
76-57-131 UNEMPLOYMENT EXPENSE	\$ -	\$ -	\$ 30	\$ -	0.0%	\$ -
76-57-210 BOOKS, SUBSCRIPTIONS, MEMBER	\$ 28,159	\$ 15,500	\$ 16,890	\$ 3,000	-80.6%	\$ (12,500)
76-57-NEW EMS BILLING SERVICES EXPENSE	\$ -	\$ -	\$ -	\$ 18,000	0.0%	\$ 18,000
76-57-NEW EMPLOYEE RECOGNITIONS	\$ -	\$ -	\$ -	\$ 3,500	0.0%	\$ 3,500
76-57-230 FIRE - EDUCATION, TRAINING & TRAVEL	\$ 5,138	\$ 12,000	\$ 4,451	\$ 7,500	-37.5%	\$ (4,500)
76-57-235 EMS - EDUCATION, TRAINING & TRAVEL	\$ 9,244	\$ 18,000	\$ 6,078	\$ 10,000	-44.4%	\$ (8,000)
76-57-240 FIRE-SUPPLIES	\$ 14,992	\$ 15,000	\$ 16,569	\$ 17,500	16.7%	\$ 2,500

Santaquin City

2018-2019 Final Budget

Account Number	Description	Actuals (2016-2017)	Revised Budget (2017-2018)	Actual Thru Mar (2017-2018) 75% of Year	Projected Budget (2018-2019)	%Chg.	\$ Chg.
76-57-242	EMS-SUPPLIES	\$ 30,522	\$ 24,000	\$ 16,311	\$ 24,000	0.0%	\$ -
76-57-244	UNIFORMS	\$ 3,111	\$ 3,400	\$ 4,148	\$ 4,000	17.6%	\$ 600
76-57-246	EMERGENCY MANAGEMENT	\$ 1,056	\$ 2,500	\$ 523	\$ 2,500	0.0%	\$ -
76-57-250	FIRE - EQUIPMENT MAINTENANCE	\$ 16,202	\$ 19,500	\$ 46,774	\$ 19,500	0.0%	\$ -
76-57-260	FUEL	\$ 4,914	\$ 4,926	\$ 2,965	\$ 4,587	-6.9%	\$ (339)
76-57-280	TELEPHONE	\$ 1,232	\$ 1,400	\$ 880	\$ 1,400	0.0%	\$ -
76-57-300	STATE MEDICAID ASSESSMENT	\$ 5,524	\$ 4,800	\$ 4,064	\$ 5,500	14.6%	\$ 700
76-57-620	MEDICAL SERVICES (DRUG/SHOTS)	\$ 422	\$ 1,000	\$ 53	\$ 1,000	0.0%	\$ -
76-57-700	WILDLAND EXPENDITURES	\$ 5,336	\$ 6,500	\$ 300	\$ 1,200	-81.5%	\$ (5,300)
76-57-702	WILDLAND PPE/GRANT	\$ 9,016	\$ 10,000	\$ 250	\$ 10,000	0.0%	\$ -
76-57-705	EMPG GRANT EXPENSE	\$ 429	\$ 3,750	\$ -	\$ 5,000	33.3%	\$ 1,250
76-57-740	FIRE - CAPITAL-VEHICLES & EQUIPMENT	\$ 2,485	\$ 4,600	\$ -	\$ 12,000	160.9%	\$ 7,400
76-57-742	EMS - CAPITAL-VEHICLES & EQUIPMENT	\$ 4,546	\$ 2,000	\$ 5,506	\$ 2,000	0.0%	\$ -
TOTAL FIRE PROTECTION		\$ 402,749	\$ 484,250	\$ 340,158	\$ 495,000	2.2%	\$ 10,750
TOTAL FUND EXPENDITURES		\$ 402,749	\$ 484,250	\$ 340,158	\$ 495,000	2.2%	\$ 10,750
NET REVENUE OVER EXPENDITURES		\$ 51,820	\$ -	\$ 20,532	\$ 0		

RESOLUTION No. 06-05-2018

A RESOLUTION ESTABLISHING THE FEE SCHEDULE FOR SANTAQUIN CITY

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

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

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

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



FEE SCHEDULE

June 20, 2018

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) - \$650.00 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

Solicitor Licenses - \$15.00 with current in-City Business License \$75.00 without

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 - Single-Family Dwelling or Connection \$3,817.00

Multi-Family Dwelling Unit or Connection - \$3,095.00

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 - \$65.00 (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 - \$ \$ 20.60 per month

0 – 4,000 gallons¹³ - \$0. .56 per thousand gallons

4,001 – 8,000 gallons¹³ - \$0. .84 per thousand gallons

8,001 – 12,000 gallons¹³ - \$ 1.11 per thousand gallons

12,001 + gallons¹³ - \$ 2.06 per thousand gallons

Pressurized Irrigation Rates²¹

Base Rate¹³ per month \$ \$15.70 (1")

\$22.45 (1.5" or larger)

Usage Rate per 1,000 gallons¹³ - \$..71 per thousand gallons

1 ½" meter - \$650.00

2" meter - \$750.00

Separate MXU - \$170.00

Sewer Rates²¹

Base Rate¹³ - \$39.22 per month

Per 1000 gallons ¹³ - \$0..79 (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 \$1.04

Waste Removal

Monthly Rates¹³ \$13.52 per container

Recycling Rates \$ 6.50 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 for materials originating within the City Limits

6-wheeler vehicle - \$150.00 per load for materials originating outside the City Limits
 10-wheeled vehicle - \$80.00 per load for materials originating within the City Limits
 10-wheeled vehicle - \$400.00 per load for materials originating outside the City Limits
 Larger than 10-wheeled vehicle - \$160.00 per load for materials originating within the City Limits
 Larger than 10-wheeled vehicle - \$600.00 per load for materials originating outside the City Limits

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 for residents - \$25.00
 Burial Right Transfers & Duplicate Copies for non-resident - \$500.00 (if less than 10 years)
 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
 Contract Services - \$70.00 per Officer/per hour
 Driving Privilege Verification - \$25.00

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 - \$40.00 per hour after the first 15 minutes
 Copies - \$0.25 per black/white page
 \$0.75 per color page
 \$5.00 per Certified Copy

Special Events¹¹

Special Events License - \$50.00

Library

Library Cards – Free for Residents
\$40.00 non-residents
All Replacement Cards - \$2.00
Special Inter Library Loans per item - \$1.00
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 weeks 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 20th day June, 2018.

Kirk Hunsaker, Mayor

ATTEST:

Susan B. Farnsworth, Recorder

AMORTIZATION SCHEDULES & POPULATION ESTIMATES

Residential Units	2918	3321	3571	3750	4000	4250	4500	4750
Estimated Growth Rate	14.6%	5.9%						
Population Estimate	12120	12840	14000	15000	16000	17000	18000	19000

<u>Long Term Debt</u>	<u>Date Due</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
1993A Sewer Bond	12/1	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000
2011A-1 Sewer Revenue Bond	1/1	\$ 375,590	\$ 375,310	\$ 375,000	\$ 375,660	\$ 375,280	\$ 375,870	\$ 375,420	\$ 375,940
2011A-2 Sewer Revenue Bond	Monthly (\$10571)	\$ 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
2012 P.I. Revenue Bond	9/1 (Principal & Interest) 3/1 (Interest Only)	\$ 496,511	\$ 501,545	\$ 512,124	\$ 512,301	\$ 511,213	\$ 511,848	\$ 512,180	\$ 512,210
2012 Sewer Refunding (93C&D)	6/1 (Principal & Interest) 12/1 (Interest Only)	\$ 115,886	\$ 114,240	\$ 114,569	\$ 114,822				
2015 Public Works Building	1/1 & 7/1 *via Santaquin LBA	\$ 184,430	\$ 186,575	\$ 186,697	\$ 186,652	\$ 186,440	\$ 186,062	\$ 186,516	\$ 186,763
2018 Water Bond (DWR)	12/1/2020		\$ 44,351	\$ 185,820	\$ 186,480	\$ 186,080	\$ 185,640	\$ 186,160	\$ 185,620
2018 Road Bond	Estimated Information *Bond Underconsideration		\$ 68,710	\$ 503,738	\$ 503,518	\$ 503,891	\$ 503,843	\$ 503,371	\$ 503,461
Total Long Term Debt Payments		\$ 1,342,270	\$ 1,460,582	\$ 2,047,800	\$ 2,049,285	\$ 1,932,756	\$ 1,933,114	\$ 1,933,500	\$ 1,933,846

<u>Reserve Payments</u>	<u>Date Due</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
WRF - Bond Reserve (\$384,940 over 10yr)		\$ 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			
WRF - Debt Service Reserve (\$133,836 over 10yr)		\$ 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	\$ 28,890	\$ 28,890	\$ 28,890

<u>Vehicles & Equipment</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
2013 (4) PIECE EQUIPMENT LEASE	\$ 32,295							
2014 (2) PIECE EQUIPMENT LEASE (DET EXPED&PW FLTBD)	\$ 12,859	\$ 6,429						
2014 (7) PIECE EQUIPMENT LEASE	\$ 8,020	\$ 8,020						
2015 PIERCE SABER PUMPER FIRE TRUCK	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	
2015 (5) PIECE EQUIPMENT LEASE	\$ 63,916	\$ 35,572	\$ 7,228	\$ 3,614				
2016 (4) PIECE EQUIPMENT LEASE	\$ 90,156	\$ 90,156	\$ 61,373	\$ 61,373	\$ 61,373	\$ 61,372		
2018 SCBA ROTATION		\$ 27,475	\$ 27,475	\$ 27,475	\$ 27,475	\$ 27,475	\$ 27,475	\$ 27,475
Total Vehicles & Equipment Payments	\$ 261,745	\$ 222,152	\$ 150,576	\$ 146,962	\$ 143,348	\$ 143,347	\$ 81,975	\$ 27,475

<u>Per Captia Debt</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Total Debt & Reserve Payments	\$ 1,704,031	\$ 1,782,749	\$ 2,298,391	\$ 2,296,262	\$ 2,176,119	\$ 2,105,352	\$ 2,044,365	\$ 1,990,211
Total Debt per citizen per mo	\$ 11.72	\$ 11.57	\$ 13.68	\$ 12.76	\$ 11.33	\$ 10.32	\$ 9.46	\$ 8.73
Total Debt per household per mo	\$ 48.66	\$ 44.73	\$ 53.64	\$ 51.03	\$ 45.34	\$ 41.28	\$ 37.86	\$ 34.92

AMORTIZATION SCHEDULE

Residential Units	5000	5250	5500	5750	6000	6250	6500	6750	7000	7250	7500	7750	8000	8250	8500	8750
Estimated Growth Rate																
Population Estimate	20000	21000	22000	23000	24000	25000	26000	27000	28000	29000	30000	31000	32000	33000	34000	35000

Long Term Debt	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
1993A Sewer Bond	\$ 34,000															
2011A-1 Sewer Revenue Bond	\$ 375,420	\$ 375,870	\$ 375,280	\$ 375,660	\$ 375,000	\$ 233,310										
2011A-2 Sewer Revenue Bond	\$ 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
2011B-1 Sewer Revenue Bond	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 151,000	\$ 384,580	\$ 384,810								
2012 P.I. Revenue Bond	\$ 511,938	\$ 511,363														
2012 Sewer Refunding (93C&D)																
2015 Public Works Building	\$ 186,800	\$ 186,629	\$ 187,250	\$ 187,621	\$ 186,741	\$ 187,653	\$ 187,273	\$ 187,642	\$ 187,720	\$ 187,506						
2018 Water Bond (DWR)	\$ 223,040	\$ 223,660	\$ 223,200	\$ 223,680	\$ 223,080	\$ 223,420	\$ 223,680	\$ 222,860	\$ 222,980	\$ 223,020	\$ 222,980	\$ 222,860	\$ 223,660	\$ 222,360		
2018 Road Bond	\$ 503,096	\$ 503,260	\$ 503,920	\$ 504,060												
Total Long Term Debt Payments	\$ 1,970,146	\$ 1,936,634	\$ 1,425,502	\$ 1,426,873	\$ 920,673	\$ 922,235	\$ 922,385	\$ 922,164	\$ 537,552	\$ 537,378	\$ 349,832	\$ 349,712	\$ 350,512	\$ 349,212	\$ 126,852	\$ 126,852

Reserve Payments	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
WRF - Bond Reserve (\$384,940 over 10																
WRF - Repair & Replacement (\$192,470																
WRF - Debt Service Reserve (\$133,836																
WRF - Short Lived Asset Fund (Reserve	\$ 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
Total Reserve Payments	\$ 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

Vehicles & Equipment

2013 (4) PIECE EQUIPMENT LEASE	
2014 (2) PIECE EQUIPMENT LEASE (DET	
2014 (7) PIECE EQUIPMENT LEASE	
2015 PIERCE SABER PUMPER FIRE TRUC	
2015 (5) PIECE EQUIPMENT LEASE	
2016 (4) PIECE EQUIPMENT LEASE	
2018 SCBA ROTATION	
Total Vehicles & Equipment Payments	\$ -

\$ 1,999,036	\$ 1,965,524	\$ 1,454,392	\$ 1,455,763	\$ 949,563	\$ 951,125	\$ 951,275	\$ 951,054	\$ 566,442	\$ 566,268	\$ 378,722	\$ 378,602	\$ 379,402	\$ 378,102	\$ 155,742	\$ 155,742
\$ 8.33	\$ 7.80	\$ 5.51	\$ 5.27	\$ 3.30	\$ 3.17	\$ 3.05	\$ 2.94	\$ 1.69	\$ 1.63	\$ 1.05	\$ 1.02	\$ 0.99	\$ 0.95	\$ 0.38	\$ 0.37
\$ 33.32	\$ 31.20	\$ 22.04	\$ 21.10	\$ 13.19	\$ 12.68	\$ 12.20	\$ 11.74	\$ 6.74	\$ 6.51	\$ 4.21	\$ 4.07	\$ 3.95	\$ 3.82	\$ 1.53	\$ 1.48

AMORTIZATION SCHEDULE

Residential Units	9000	9250	9500	9750	10000	10250	10500	10750	11000	11250	11500
Estimated Growth Rate											
Population Estimate	36000	37000	38000	39000	40000	41000	42000	43000	44000	45000	46000

Long Term Debt

	<u>2042</u>	<u>2043</u>	<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>
1993A Sewer Bond											
2011A-1 Sewer Revenue Bond											
2011A-2 Sewer Revenue Bond	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 77,725
2011B-1 Sewer Revenue Bond											
2012 P.I. Revenue Bond											
2012 Sewer Refunding (93C&D)											
2015 Public Works Building											
2018 Water Bond (DWR)											
2018 Road Bond											
Total Long Term Debt Payments	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 77,725

Reserve Payments

	<u>2042</u>	<u>2043</u>	<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>
WRF - Bond Reserve (\$384,940 over 10)											
WRF - Repair & Replacement (\$192,470)											
WRF - Debt Service Reserve (\$133,836)											
WRF - Short Lived Asset Fund (Reserve)	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890
Total Reserve Payments	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890

Vehicles & Equipment

- 2013 (4) PIECE EQUIPMENT LEASE
- 2014 (2) PIECE EQUIPMENT LEASE (DET
- 2014 (7) PIECE EQUIPMENT LEASE
- 2015 PIERCE SABER PUMPER FIRE TRUC
- 2015 (5) PIECE EQUIPMENT LEASE
- 2016 (4) PIECE EQUIPMENT LEASE
- 2018 SCBA ROTATION

Total Vehicles & Equipment Payments

	<u>\$ 155,742</u>	<u>\$ 155,742</u>	<u>\$ 155,742</u>	<u>\$ 155,742</u>	<u>\$ 155,742</u>	<u>\$ 155,742</u>	<u>\$ 155,742</u>	<u>\$ 155,742</u>	<u>\$ 155,742</u>	<u>\$ 155,742</u>	<u>\$ 155,742</u>	<u>\$ 106,615</u>
\$	0.36	\$ 0.35	\$ 0.34	\$ 0.33	\$ 0.32	\$ 0.32	\$ 0.31	\$ 0.30	\$ 0.29	\$ 0.29	\$ 0.29	\$ 0.19
\$	1.44	\$ 1.40	\$ 1.37	\$ 1.33	\$ 1.30	\$ 1.27	\$ 1.24	\$ 1.21	\$ 1.18	\$ 1.15	\$ 1.15	\$ 0.77



Memorandum

To: Mayor & Council
From: City Manager Reeves – All Department Directors
Date: February 7, 2018
Subject: Department Level Accomplishments – Calendar Year 2017

In preparation for the upcoming Budget Planning Session on February 10th, and in recognition that time is limited and the amount of material to cover during this year's session is quite large, I have asked each of the Department Directors to forgo the use of their time during the retreat to cover the past year's accomplishments. Instead, I have asked them to put their accomplishments in writing for your review in advance of the retreat. Our hope is that in doing so, we will maximize the amount of time the council has to review and prioritize future projects and budgetary needs. Please feel free to ask questions about the following before, during, or after the retreat. Thank You!

ADMINISTRATIVE SERVICES DEPARTMENT – SHANNON HOFFMAN, DIRECTOR

Below is a list of the projects and the status of these projects in the Administrative Services and Government Buildings Departments. I have also included a list of budget request that were proposed at last year's City Council retreat that were funded in the FY 17-18 budget.

ADMINISTRATIVE SERVICES

- Employee Handbook Update – The Santaquin City Employee Personnel and Procedures Handbook was updated with recommendation coming from multiple departments and our legal counsel. Once completed, the handbook was uploaded to an internal portion of our website for employee access anytime. Employee's are now required to acknowledge their receipt, training, and understanding of the handbook by electronically signing through our website; an automation of a labor intensive manual process. – *Project Complete*

- Employee Evaluations –The conducting of employee evaluations was changed to the employee’s anniversary date rather than have all employees evaluated at the same time of the year. Employees and supervisors are more apt to evaluate employee performance at an individual level rather than arbitrarily comparing themselves to other employees – *Implementation in process and ongoing*
- Salary Survey/Wage Study – A salary review committee was formed four years ago to insure that our employees were compensated appropriately in relation to market conditions, individual performance, and years of service. The initial goals of the committee have been met, however, an update to our market analysis is currently in process. Our third party independent analysis is ready to be presented to our Salary Review Committee Members once reformed (*i.e. The Mayor, Two Council Members, City Manager, Administrative Services Director and Department Director*). Pending council approval, it is anticipated that any changes to our compensation system would be included in future budgets. – *Project in Process*
- Website Update to Automate Utility Signup – The website is in the process of being enhanced with the creation and use of electronic forms for utility service contracts which will enhance customer service and streamline efforts of staff. – *Project in Process*
- Website Update to Automate Employment Applications – The website is in the process of being enhanced with the creation and use of electronic forms for employment applications which will enhance customer service and streamline efforts of staff. – *Project in Process*
- Background Verification – The revised employee and volunteer background verification policy has been created to allow the Santaquin Police Department the ability to complete all background checks in compliance with State Requirements. This will lower costs and enhance protections to the residents we serve. The resolution was drafted and reviewed by legal counsel. – *The council will consider approval during the February 7th Council Meeting.*
- Employee Benefits – Successfully negotiated to keep benefit costs as low as possible in FY2017-2018. Worked with our benefits broker to hold health insurance increases to only a 3% increase, which is one of the lowest annual increases in the industry. In addition, our URS rates will not increase this year. – *Negotiations Completed for FY2017-2018 and ongoing for future years.*

- Enhanced Cross Training in the Court – Added an additional four hours per week in the Court for training purposes and a major scanning project of court records. Both Court Clerks are now cross-training in all aspects of the job. – *The purchase and training on the new scanning equipment was completed at the beginning of the fiscal year.*
- Credit Card Processing Fees Lowered – Negotiated with our credit card processing service provider to accept the new State bid on Merchant Services. Processed new end user agreement with Chase Payment Tech to lower credit card authorization fees – *Project Complete.*
- Software and Process Enhancements – We are working with our software services providers to create an electronic interface between our Xpress Bill Pay Utility Software and Coris, the Utah State Court Software System, to auto upload credit card payments. This effort will streamline employee processes and procedures while enhancing payment processing and record accuracy for the court's patrons – *Project in Process.*

GOVERNMENT BUILDINGS

- Enhanced Security Systems in the Public Safety Building:
 - Camera System – Successfully installed additional security cameras in the court room and court room lobby area. Replaced and upgraded video recording hardware that supports the entire public safety building – *Project Complete*
 - Panic Buttons – Completed the installation of security panic buttons in the Court Clerk's Office and Court Room – *Project Complete*
 - Security Window (1st Floor Lobby) – Working to install security windows at front office similar to the court clerk's window – *In process, received bid last week and working with contractor on final details.*
- Fire Bay Heater Replacement – Replaced four ceiling mounted heaters in the Fire Bays – *Project Complete*

COMMUNITY DEVELOPMENT DEPARTMENT – JASON BOND, DIRECTOR

- Leadership Transition – Endured a smooth transition of leadership after a long-time Community Development Director was replaced using a comprehensive and inclusive interviewing and hiring process which included stakeholders from throughout the community. Coordinated and trained new personnel on roles and responsibilities and established enhanced department level communication (e.g. *instated weekly staff meetings, etc.*) which has helped the department become better acclimated and prepared to address the current challenges and opportunities facing Santaquin City. – *Hiring Complete – Training in Process*

- Creation of Three New Employment Positions –
 - GIS/Planner – The addition of Drew Hoffman, GIS/Planner, has dramatically increased the bandwidth and capacity of the Community Development and Engineering Departments. This essential position provides GIS Mapping, planning and field support to both departments. In addition, the work conducted by Mr. Hoffman will prepare our community for the upcoming 2020 US Census. – *Complete*

 - Two Part-time Administrative Assistants – With the retirement of full time Deputy Recorder Linda Midgley, the Community Development Department has both lowered costs (e.g. benefits package) and increased coverage (e.g. overall hours, sick days, training, vacation, etc.) through the creation of two part-time positions. Kira Petersen and Robin Coalson were hired and are currently in the process of being fully cross trained on all department responsibilities and procedures – *Complete*

- Economic Development Activities:
 - Businesses Currently Under Construction:
 - Central Valley Medical Center – New medical clinic on Main Street – *In Process*
 - Crabby's To-Go – New dining establishment on Highland Drive east of I-15. – *In Process*

 - Future Business Development:
 - Ridley's Grocery Store Development – *In Process*
 - Business Recruitment (Main & South Interchange) – *In Process*
 - Incentive Package Preparation – *Under Development for Council Consideration*

- Outreach and Training Activities:
 - EDCUtah Participation & Training – *Continual*
 - Payson-Santaquin Area Chamber of Commerce Representation – *Continual*
 - UVU Economic Development Certification Program – *In Process*
- Notable Ordinance Amendments:
 - Prohibiting Private Streets – This change in the ordinance will ensure better developments and reduce the risk of HOA’s poorly maintaining roads that could eventually be the responsibility of the City. – *Complete*
 - Adjusting Parking Requirement – Increased the parking requirement for off-street parking within multi-family developments which will reduce the amount of on-street parking issues. – *Complete*
 - Prohibition of RV Parks – RV Parks can be successful ventures in high tourism destinations. However, in non-tourist destinations, they often turn into poor quality low income housing options. Due to an inquiry received by city staff, direction was sought from the city council who subsequently directed that an evaluation be performed by the planning commission. Ultimately, they recommend a prohibition of RV Parks in all zones of the city. – *Under Council Consideration on February 7th.*
 - Elimination of the Santaquin Gas Company – Santaquin City sold its natural gas operations to Dominion Energy (Questar Gas) more than a decade ago. This code removes references to the old Santaquin Gas Company – *Under Council Consideration on February 7th.*
 - Modification of Setbacks for Accessory Uses – The setbacks on accessory uses on corner lots often causes a hardship on property owners. For the past several months, the council and staff have been working to refine the requirements to insure proper transportation visibility, fire regulations, etc...while also working to lessen the restrictions which would allow greater use and enjoyment of private property – *Under Council Consideration on February 7th.*
 - Lot Line Adjustments – Proposed changes to the Santaquin City Lot Line Adjustment Procedures will insure compliance with Utah State Statute – *In Process*

- Road Construction Provisions Addressing Half+10 Roads – Community Development and Engineering Staff has been working with Public Works to evaluate city construction standards relating to future roadways constructed by the development community. While our code should not create an undue hardship on developers, the perpetuation of substandard roadways (i.e. half+10 roads) creates an undue financial burden to existing residents and maintenance crews. – *In Process*
- Creation of a Mining Ordinance – Due to the now stale Ekins Annexation, the Community Development and Engineering Departments spent a considerable amount of time laying the framework for a mining ordinance that would protect the residents of Santaquin. Although the Ekins Annexation, under their current developers, has gone quiet, this issue will likely resurface. It would be wise to more proactively evaluate development potential within our annexation policy plan areas – *In Process*
- Community Relations & Development –
 - Ekins Annexation – See “Creation of a Mining Ordinance”. Although currently quiet, it would behoove the city’s elected and appointed leader to proactively evaluate a future possible annexation. – *In Process*
 - Olson’s Annexation – This annexation along 500 South and 500 West brought in 29.61 acres of land, 17 shares of Summit Creek Irrigation Water, and supported the city’s largest employer in doubling the size of their Santaquin operations. – *Project Complete*

ENGINEERING DEPARTMENT – NORM BEAGLEY, DIRECTOR

MASTER PLAN DOCUMENTS:

These guiding and planning documents (e.g. *General Plan and Capital Facility Plans – Water, Irrigation, Sewer, Storm Drainage, Transportation, Recreation/Parks, and Public Safety*) require an update every five years pursuant to State requirements. The updates of these plans have intensive engineering components which outline projects needed for the buildout of the city. Based on these plans, and the projects anticipated in the next six-ten years, calculation can be made to establish impact fee amounts on new development to proportionately pay for the cost of infrastructure that is required to accommodate future growth. Impact Fees can only be used for very specific projects outlined within these plans and must be encumbered/used within six years of collection. The following plans were updated in 2017:

- Sewer Master Plan – Finalized and adopted an updated Sewer Master Plan and implemented increased impact fees in 2017– *Project Complete*
- Storm Water Master Plan – Issued a Request For Proposal (RFP) and contracted with Horrocks Engineers for a city wide Storm Water Master Plan. This project is funded under a 50:50 grant from the Mountainland Association of Governments (MAG) and Storm Drainage Fees collected from Santaquin City Residents – *Project in Process*

Note – The following plans were updated in 2013 and will therefore require an update in 2018 – Culinary Water Master Plan & Pressurized Irrigation Master Plan

PROJECT DESIGNS AND CONSTRUCTION MANAGEMENT SERVICES:

The many projects undertaken by the city require engineering services. Regardless if these projects are designed internally and constructed with our own staff, or if the design work is outsourced and construction services are performed externally, there is a tremendous amount of work performed by our engineering staff to administer these projects. The following projects were worked on in 2017:

- PARK PROJECTS:
 - Soccer Field Complex in Summit Ridge – Initiated final design of 4 soccer fields on the City's 35 acre Summit Ridge property. Phase 1 includes just two of the fields, infrastructure and parking and is anticipated to break ground in the spring of 2018 – *Project In Process*
 - Rodeo Lighting Upgrade – Issued an RFP and contracted with Musco Lighting for new rodeo lighting. This project involved an electrical upgrade to the entire rodeo grounds administered and constructed by Santaquin City in partnership with Rocky Mountain Power and SESD – *Project Complete*

- CULINARY & IRRIGATION WATER PROJECTS:
 - Booster Pump and Irrigation Pond Project – Conducted an RFP for design services and an RFP for Construction Management General Contractor (CM/GC) Services to construct a booster pump building to create another supply of water to our higher elevation subdivisions on the east bench. The cost of this project was substantially higher than anticipated which necessitated outside financial assistance by the State of Utah. Since financing was required, the council determined that it would be wise to include the construction of an irrigation pond in the same project. Engineering and Administrative Staff have been working with the State to secure the necessary funding (*Utah Division of Water Resources Board Meeting will be held on February 8th*). Subject to funding approval, this project will require additional design, land acquisition, and construction management. (*Approximate Cost \$4.0 million*) – *Project In Process*

- SEWER PROJECTS:
 - Water Reclamation Facility (WRF) Processing Upgrade – Due to the consolidation of both Phase 1 (Santaquin Core and East Bench) and Phase 2 (Summit Ridge) of the initiated WRF Project in 2011 into a single project, the processing capacity developed in during the initial construction provided less future capacity than anticipated. In addition, new construction has further utilized WRF capacity. As such, it has become necessary to bring the next processing train online sooner than anticipated as well as adding another dewatering screw press. Engineering has been working closely with the Public Works Crews to initiate the needed \$1.8 to \$2.0 million upgrade to the facility. Note: Sewer Impact Fees have been reserved for this project since 2012 which will allow this project to move forward without the need for external financing. – *Project in Process*

- STREET PROJECTS:
 - Extension of Summit Ridge Parkway – Continued design for the extension of Summit Ridge Parkway to US-6 Main Street. Approximately \$700K in funding has already been secured through the Mountainland Association of Governments. Depending on securing additional funding (bonding), this project is planned to bid and hopefully be construction during 2018 – *Project in Process*
 - Natural Gas Line Installation – Engineering has been working closely with Questar Gas (now Dominion Energy) for the installation of a high pressure gas line along 200 North from Orchard Lane to the end of Lark Lane. The city donated land (adjacent to the City Landfill along Lark Lane) to Questar for a pressure regulator station which lowers the high pressure to a useable lower pressure distribution system. Lastly, Questar has been using the future Summit Ridge Parkway Right-of-Way (ROW) to extend their low pressure distribution line from the city's landfill to the Summit Ridge development. The benefits of this project included the resurfacing of 200

North and Lark Lane with 2" of asphalt as well as the construction of an enhanced low pressure gas line to the Summit Ridge development which will allow for commercial and continued residential development. – *Project in Process*

- 300 West Safe Walking Route to School Project – Continued design and public input for 300 West Safe Route To School (SRTS) project (*curb, gutter and sidewalk*). This \$588K grant funded project will install curb, gutter and 6' sidewalk along the west side of 300 West, from 100 north to 560 North. The City may also contemplate the elimination of the park strips on the east side of 300 West. This would allow for the reopening of 300 West to two-way traffic with parking on the east side of the ROW. – *Project In Process*
- 500 West Street – Engineering and Administration are working with officials from the Nebo School District for the construction of a new 500 West Street from 30 South along the back side of Santaquin Elementary and extend to the southern side of the City's Rodeo Grounds. – *Project In Process*
- Highland Drive/Canyon Road Intersection Reconfiguration – Engineering staff is working with the development community for the future extension of the Highland Drive frontage road to extend to the Summit Ridge Exit. One of the required components of this project would be a reconfiguration of the Highland Drive/Canyon Road intersection. This intersection would be relocated to the south which would provide a perpendicular crossing and enhanced visibility. – *Project in Process*
- Annual Road Maintenance – Engineering works closely with the Public Works Director for continued yearly street improvements projects (*pavement overlays & micro-surfacing*). \$550K-\$600K in annual projects – *Continual*
- CITY BUILDINGS:
 - New Recreation Center (Remodel of Old PW Building) – Outsourced and administered design of the new facility to WPA Architects. Issued an RFP and contracted with JE DeGraffenried Construction for the remodel for a new Recreation facility. Anticipated Completion – May 2018 – *Project In Process*
 - Community Cultural Center – The Engineering Department initiated the initial concept designs, created an RFP for architectural services, and worked with CRSA Architects to prepare for the general election. – *Project Complete*
 - Future Building Needs – The Engineering Department will be working closely with Administration regarding the future building needs of the city. This would include a proposed city office building, a replacement of the senior center, and determination of what to do with the city's museum. – *Continual*

GRANTS AND FUNDING ACQUISITION:

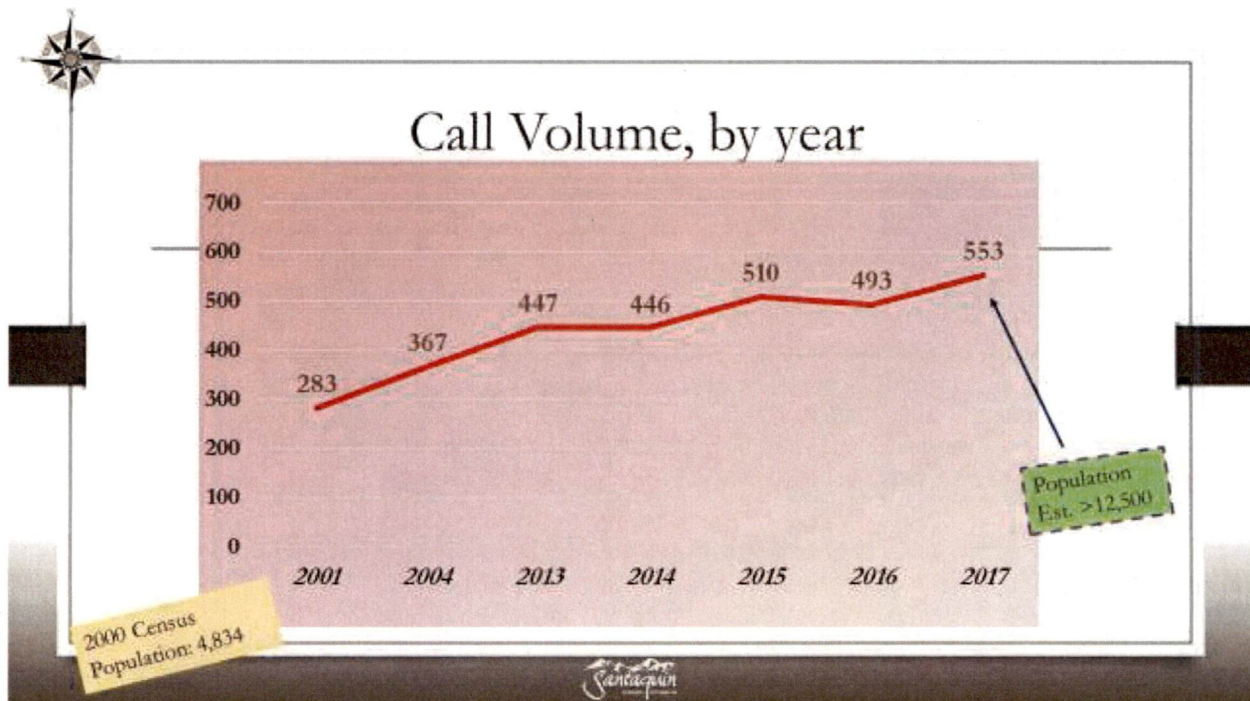
- Mountain Water Shed Flood Control Grant \$428K – Secured funding for and Environmental Analysis (EA), including a preliminary (30-40%) design for the future construction of east side debris basins. This project will be completed in conjunction with the Federal NRCS Project and Santaquin City Storm Drainage Master Plan Project which are both underway. – *Project in Process*
- Booster Pump Project \$4M – See Culinary and Irrigation Projects

REVIEW AND ADMINISTRATION OF NEW DEVELOPMENT:

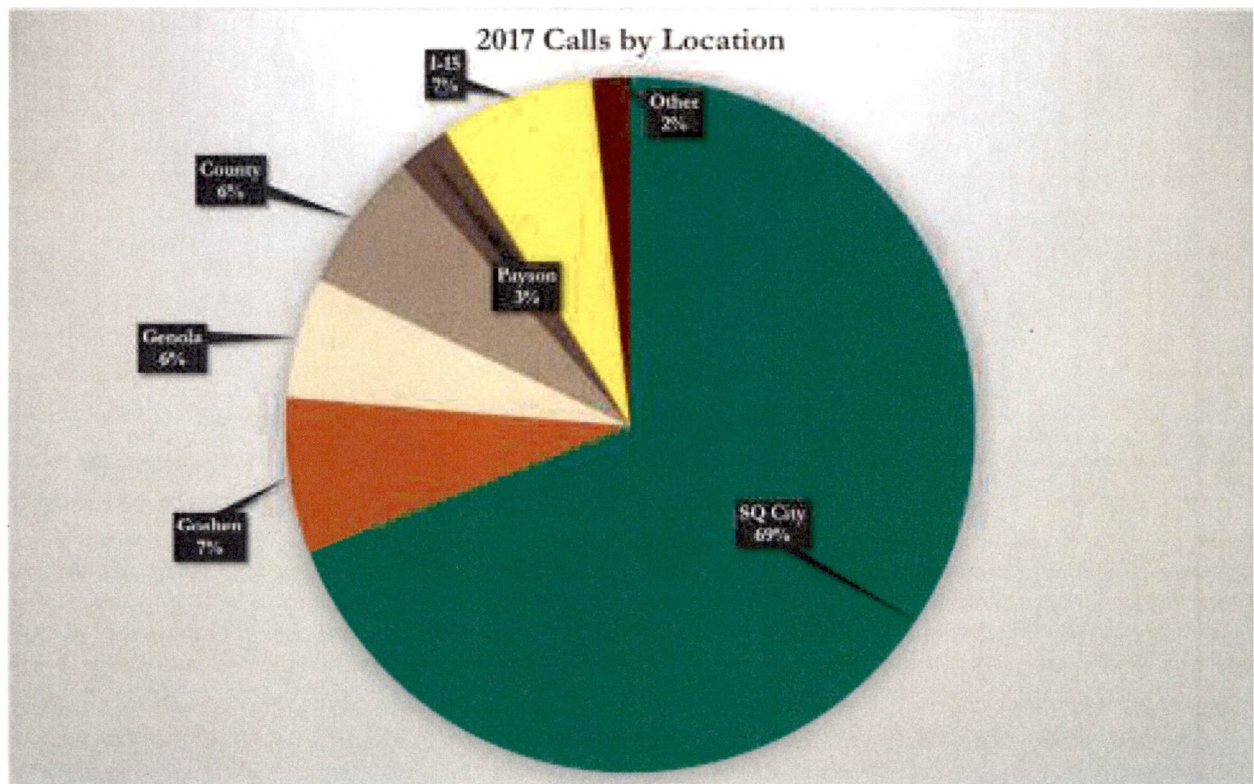
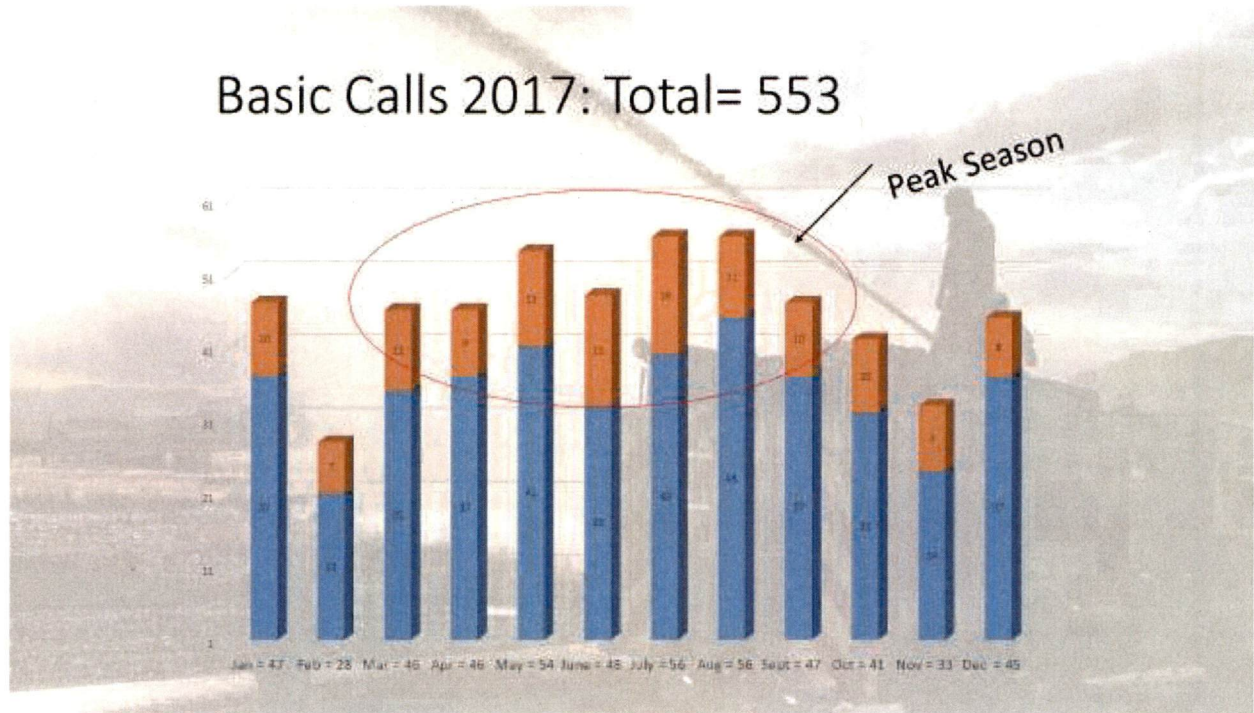
- New Subdivision Review – Santaquin City continues to grow at 7-8% growth rate annually. This equates to roughly 200 new homes per year. Each new subdivision plat requires a tremendous effort by Engineering and all department to insure that construction standards are met and city ordinances are followed. – *Continual*
- Geographical Information Systems (GIS) Update – the Engineering Staff continually upgrades the city electronic utility information. The most recent test version of this data is currently being used by Public Works Department out in the field. – *Continual*

FIRE/EMS DEPARTMENT – STEPHEN OLSON, CHIEF

GENERAL FIRE DEPARTMENT INFORMATION AND STATISTICS:



Basic Calls 2017: Total= 553

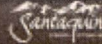




2017 Run Stats

- 45.5 calls / month
- *On Average:*
1.52 calls / day
- *About 1 call every 15.8 hours*
- *Saturday is busiest day (still)*

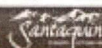
Structure Fires [In City limits]	15 [2]
Vehicle Fires	7
Brush/Wildland	27
Hazmat	7
Vehicle Crash	55
Alarms Activation, Investigations, Lines down, Misc.	54
CO Alarm	7
Total EMS Calls (Transport)	387 (325)
[Traffic Accidents, Falls, Seizures, etc. (N/A)]	[62]

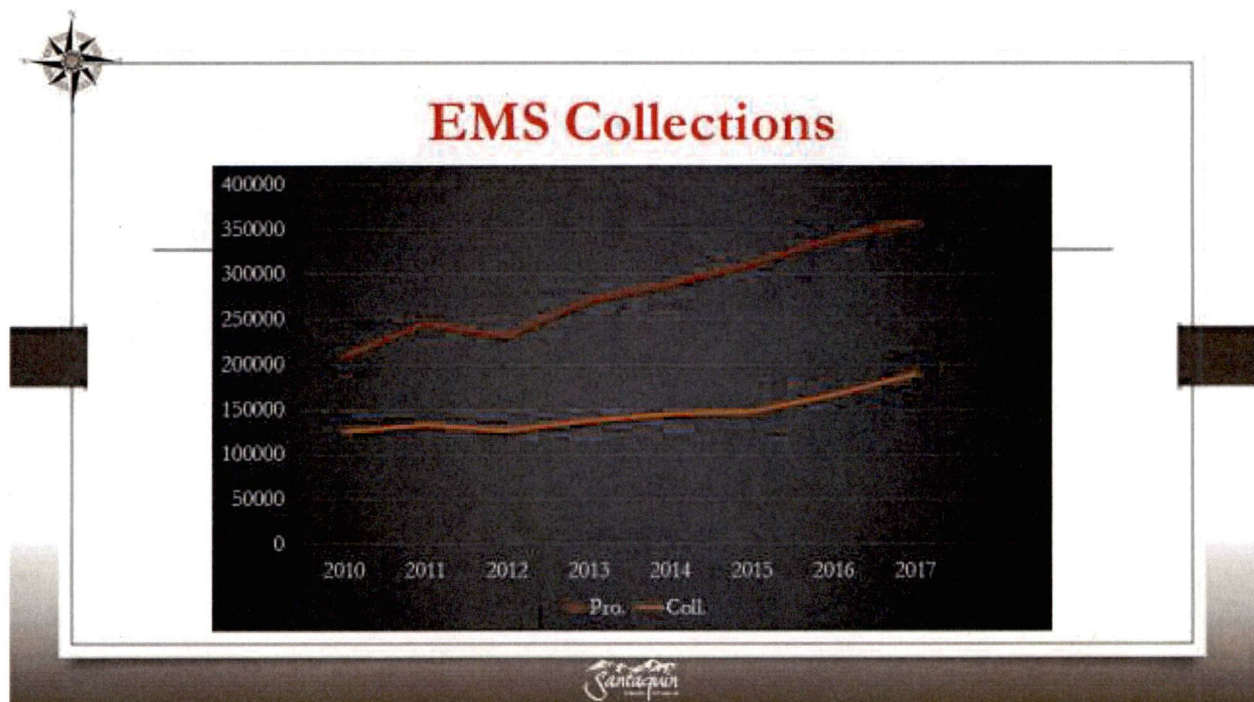
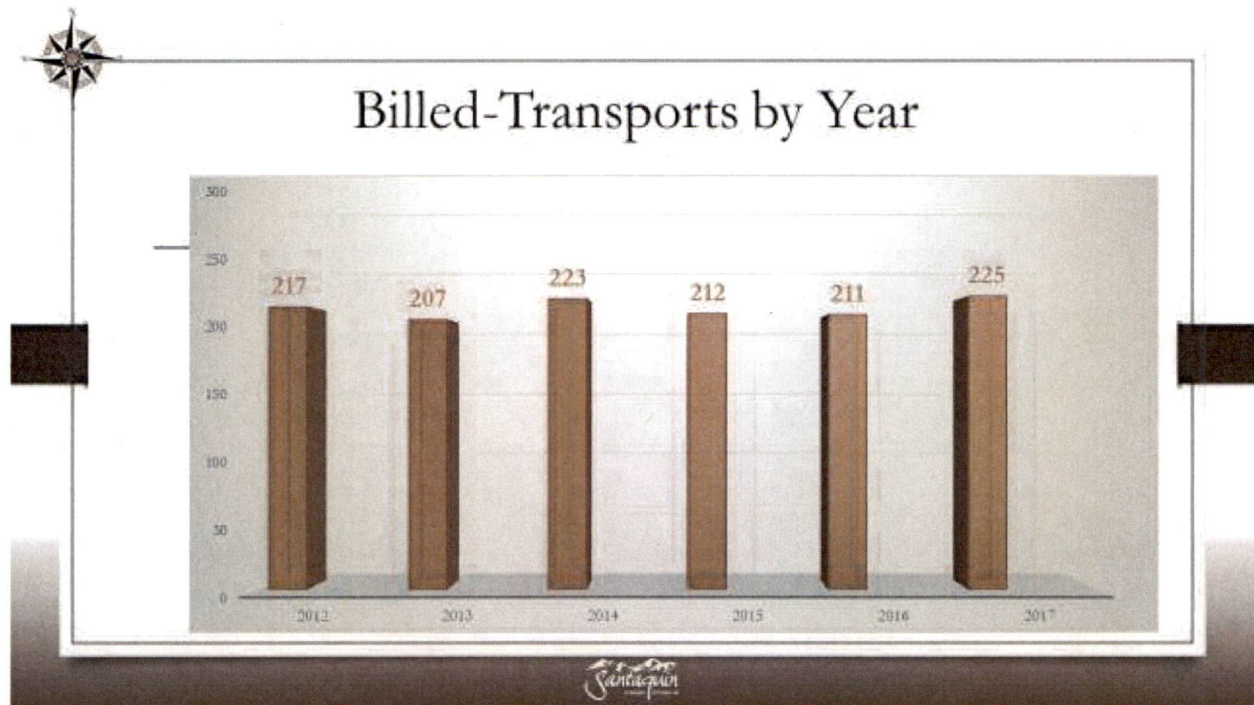


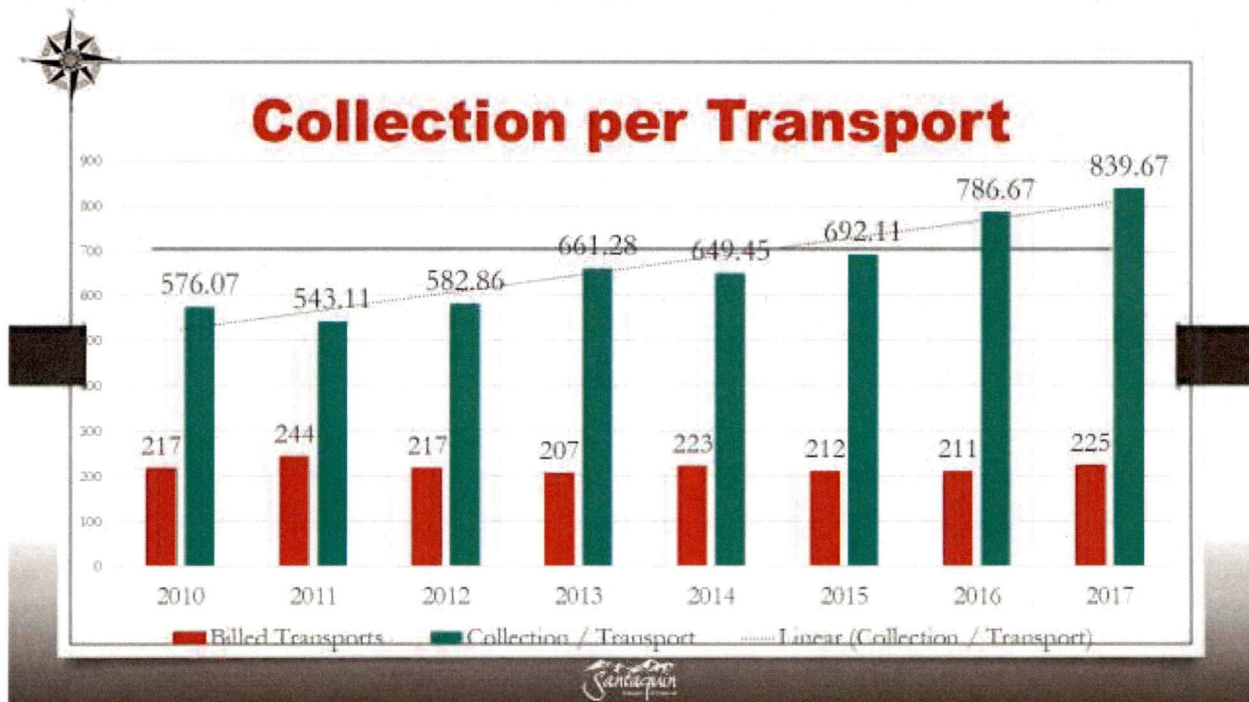
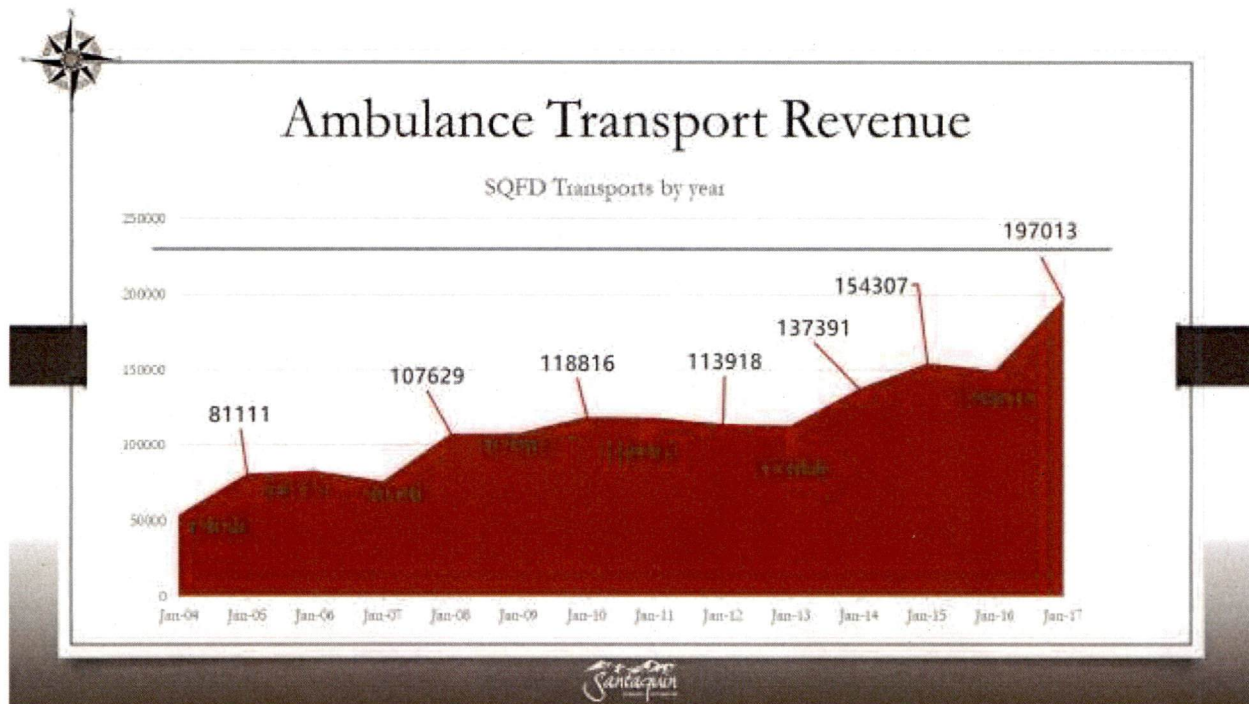
Medical-Call Run-down



- Falls
- Traffic Accident
- Unconscious
- Seizures
- Chest Pain
- Cardiac Arrest
- Abdominal Pain
- Pregnancy/Labor
- Environmental Exposure
- Overdose/Ingestion
- Breathing Problems
- Assaults
- Allergic reactions
- Traumatic Injuries
- Sick Person
- Behavioral/Mental/Suicidal
- Diabetic Problems
- Strokes/CVA







FIRE DEPARTMENT ACCOMPLISHMENTS IN 2017

PERSONNEL AND STAFFING IMPROVEMENTS:

- Improved Staffing (*Day Time Fire Coverage*)
 - Added Day Part-Time Positions (*Mon-Sat*)
 - Implemented 1 Paid On-call for Firefighter position
- Aladtec: scheduling and management tool fully implemented

POLICIES AND PROCEDURES:

- Updated the Fire Department Rules & Regulations Manual
- Updated the Fire Department Standard Operating Procedures
- Ensured Fire Department Compliance with Statewide Fire Policy

TRAINING AND CERTIFICATIONS:

- Driver Operator Course: 4 newly certified
- Officer Academy February: 2 days of “In-House” Leadership/Management/Command
- Trench Safety/Rescue Training: Joint Training with Public Works Personnel
- Paramedic/EMT Training: 1 new Paramedic, 4 new EMT Basic
- UFRA Courses Hosted by Santaquin City Fire: FFI, FFII, WL, HAZMAT
- Great Utah Shake-out! Participated in a statewide mock earthquake disaster exercise

INTERAGENCY RELATIONS:

- Chief Olson, served as President of the Utah County Fire Chief’s Association
- Instituted Automatic-Aid Protocols with Genola, Goshen, Payson, & Juab
- Genola/Goshen EMS Billing
- State Wildfire Cooperator’s MOU

COMMUNITY OUTREACH AND EDUCATION:

- Community Wildfire Protection Program (CWPP)
 - Chipper Day! Fuels reduction project (May)
- Fire Prevention Week – Fire Station Open House, Public Education, Demonstrations
- Fire House Tours – Elementary Schools, Preschools, Scout Troops, etc. – *Perpetual*
- Memorial Day Pancake Breakfast - Annual

GRANTS AND FUNDING EFFORTS:

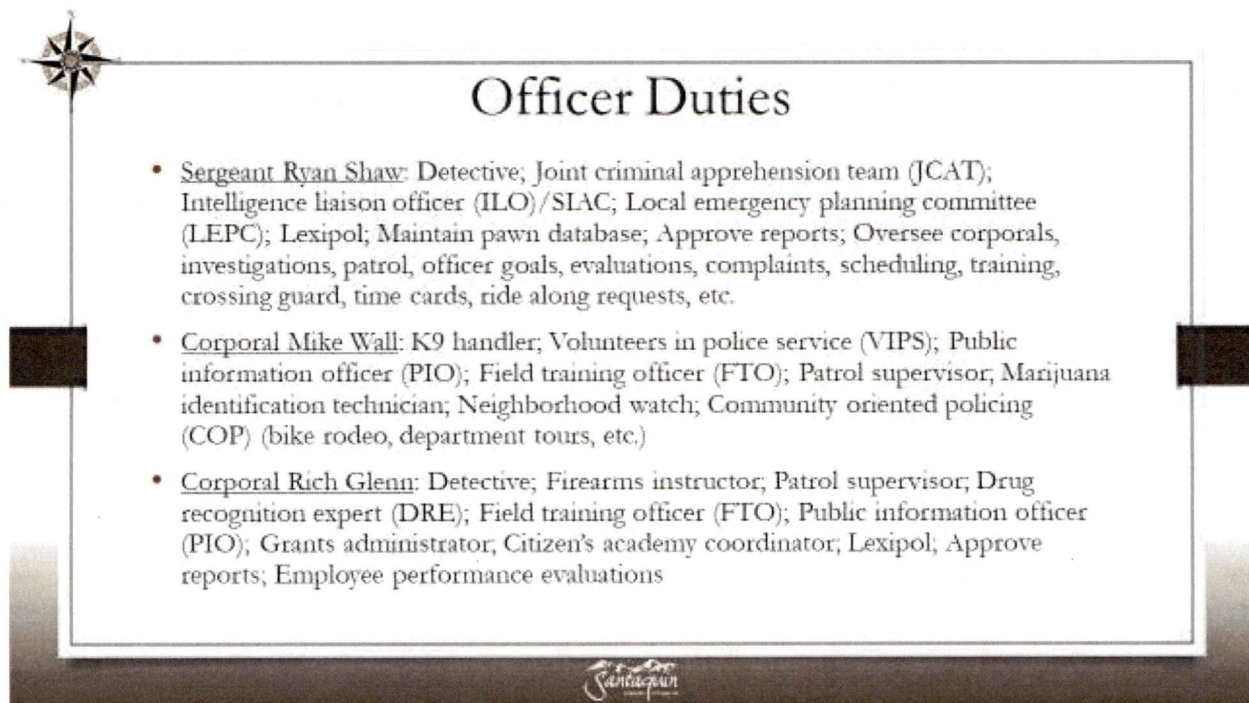
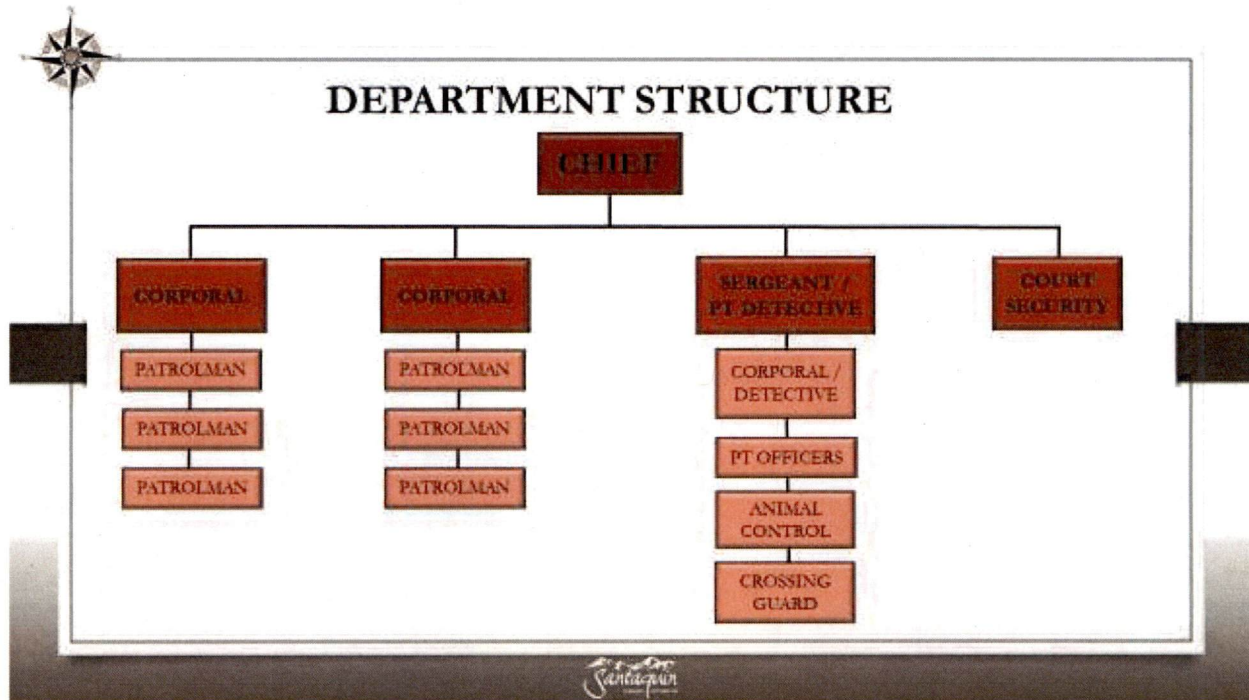
- Fire, Forestry, State Lands; UFRA; EMP, FEMA-AFG

OTHER:

- Code Enforcement - Fire Sprinklers/Weeds/Hazards
- New Development Plans Review
- Business Inspections
- Equipment and Infrastructure – Testing and Maintenance

POLICE DEPARTMENT – RODNEY HURST, CHIEF

GENERAL POLICE DEPARTMENT INFORMATION AND STATISTICS:





Officer Duties

- Corporal Russ Woodland: Patrol supervisor; Phazzer instructor; Evidence technician; Field training officer (FTO); DARE instructor; Scheduling; Training
- Officer Jake Stika: Patrol officer
- Officer Jon Green: Critical incident training; Social media admin; Firearm instructor (long gun, shotgun, handgun); Less lethal launcher instructor (bean bag gun); JPX pepper gun less lethal instructor; Simunition instructor; Glock armorer; Colt AR-15 armorer; Advanced roadside impairment detection enforcement (ARIDE)
- Officer Matt Drussel: Drug recognition expert (DRE); Glock armorer; Public information officer (PIO)/Social media; Dash camera/video tech; Accident investigator; Community oriented policing (COP) (scout tours, etc.)

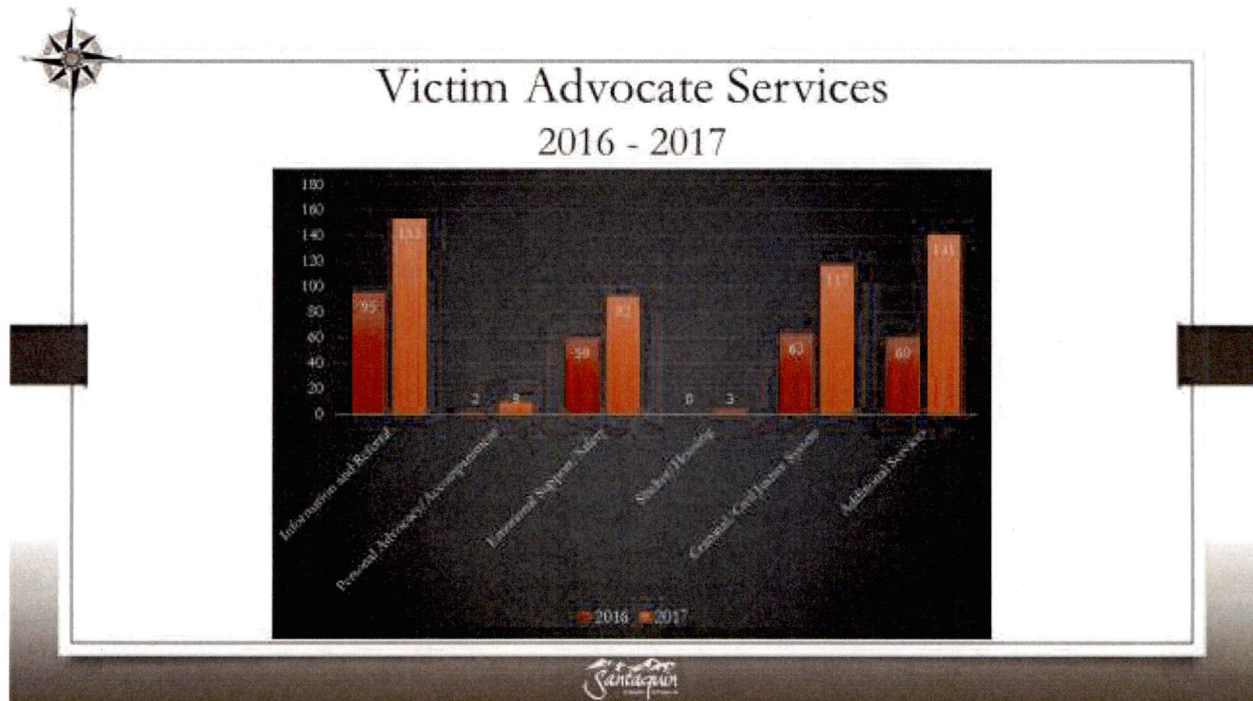
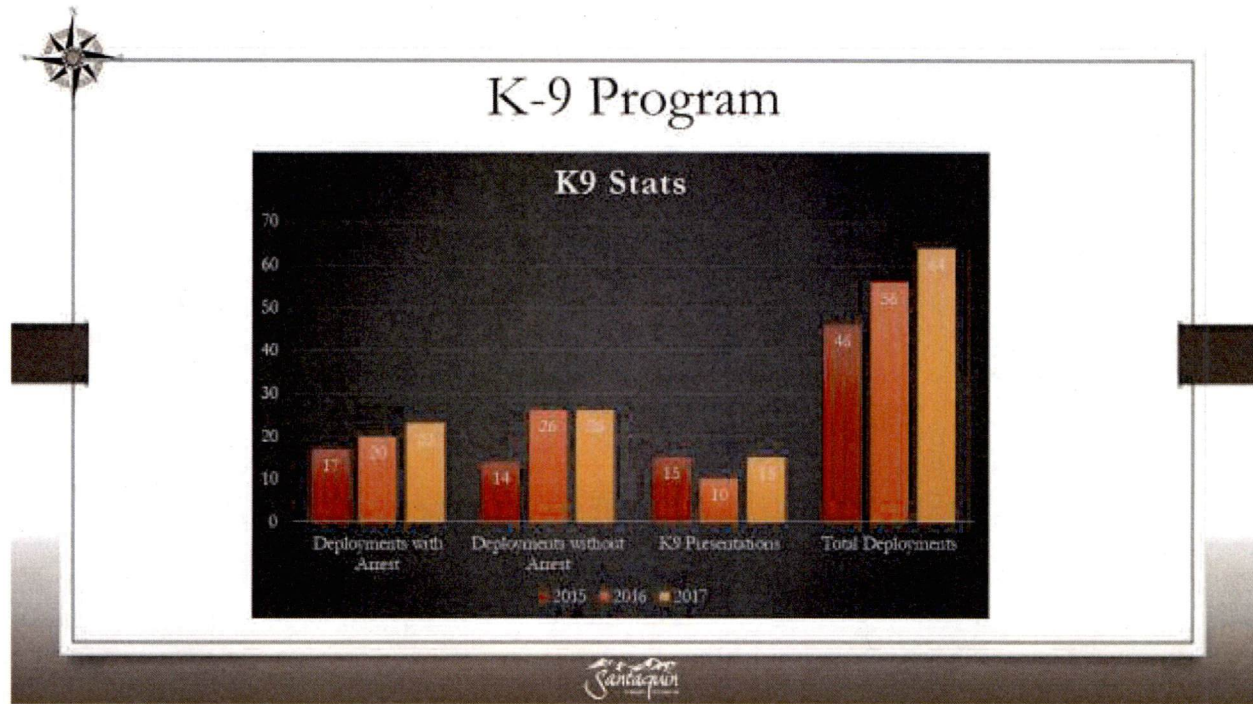


Officer Duties

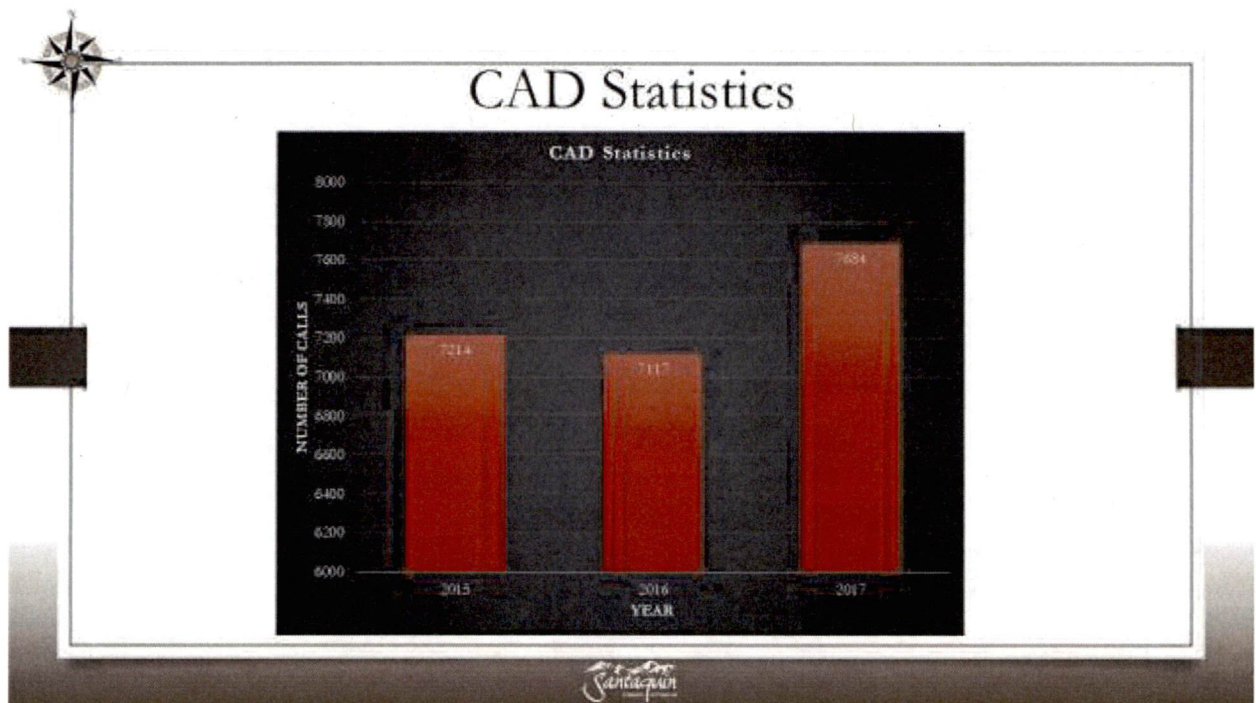
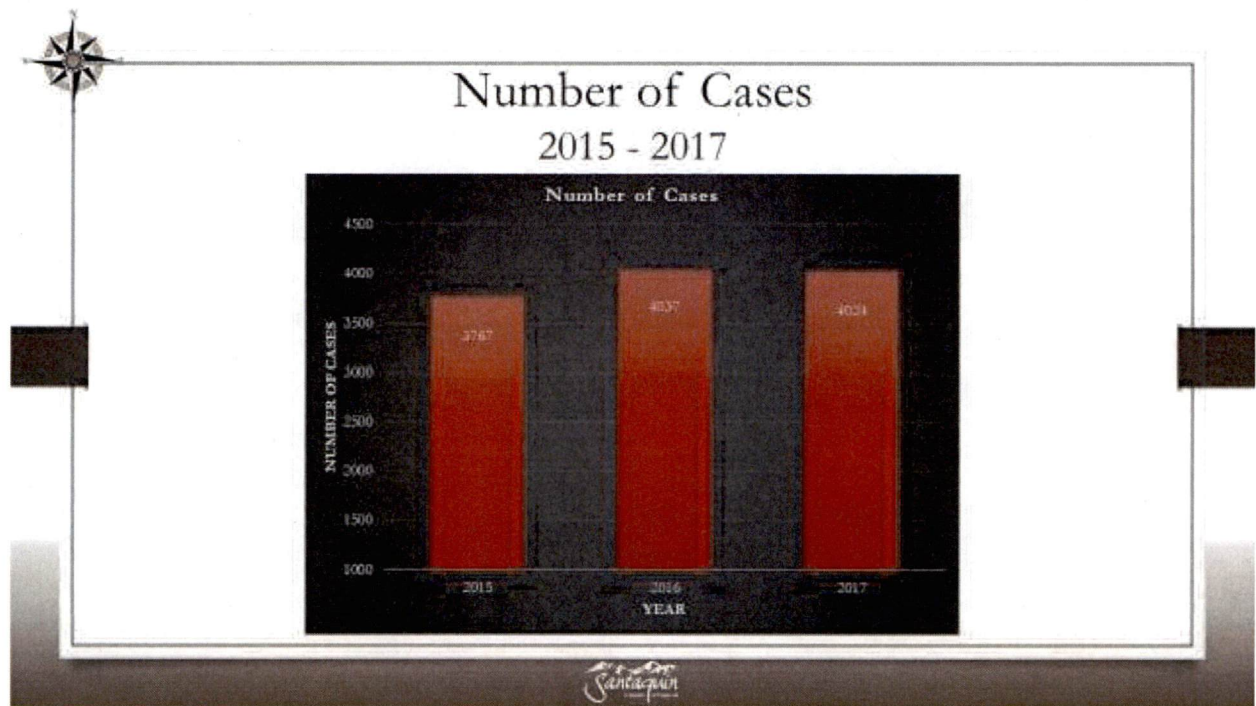
- Officer Mark Bell: Evidence technician; DARE instructor; Field training officer (FTO)
- Officer Manny Escoto: Spanish translator; DARE instructor; School zone enforcement; Liaison for Hispanic community; School resource officer (CS Lewis)
- Officer Bill Hooser: New patrol officer
- Officer Kayson Shepherd: Substitute crossing guard; Maintain speed trailer; Court transports; Parking/Code enforcement; Animal control



GENERAL POLICE DEPARTMENT INFORMATION AND STATISTICS:



GENERAL POLICE DEPARTMENT INFORMATION AND STATISTICS:



POLICE DEPARTMENT ACCOMPLISHMENTS IN 2017

(OUTLINED IN ORDER OF PRIORITY REQUESTS FROM THE PRIOR YEAR'S BUDGET REQUEST)

- VEHICLE ROTATION PROGRAM – Several years ago, the City Council committed to a 4-Year Police Vehicle Rotation Program to insure that Santaquin City's Officers had fully functional equipment that was safe and well maintained. The program was also introduced to keep our vehicles under manufacture's warrantee, to lower vehicle maintenance costs, and to insure residual value of equipment used for trade/sale. It took several years to begin this program and rotate out all of the old vehicles. To perpetuate this program going forward, three new vehicles need to be purchased each year. – FY2017-18 was the first year that new vehicles were purchased without the use of financing – *Annual Commitment – Completed in FY2017-18*
- MAINTAIN STAFFING LEVELS (*short one during last budget planning session*) – *Completed & Fully Staffed in FY2017-18*
- NEW COMMUNITY ORIENTED POLICING PROGRAM – *Anticipated roll out in March of 2018*
- LIVE SCAN FINGERPRINTING SYSTEM – *Completed – Unit Purchased, Installed and Operational*
- EVIDENCE ROOM PROCESSING UPGRADE – Cleared, organized, barcoded, new evidence lockers, additional gun safe, interview room surveillance system – *Project Completed*
- TASERS ROTATION – Rotation of old equipment out of service – *Investment Completed*
- BODY-WORN CAMERA PROGRAM – Cameras and Training Issued – *Program Implemented*
- ONLINE TRAFFIC SCHOOL PROGRAM – *Program Implemented and Ongoing*
- 5.56 RIFLE SUPPRESSORS PURCHASE – Purchased two in Feb. 2016 and two in Feb. 2017 – Future purchases were placed on hold as Santaquin did not receive JAG funding this year – *Purchases may continue if operational fund remain available at the end of the fiscal year*

COMMUNITY OUTREACH AND EDUCATION:

- DARE Program – Three Elementary School Programs Annually – Four in FY2018-19 – *Perpetual*
- Police Department House Tours – Elementary Schools, Preschools, Scout Troops, etc. – *Perpetual*
- Citizens Academy – *Implementation in Process*

PUBLIC WORKS DEPARTMENT – WADE EVA, DIRECTOR

WATER

- REPLACEMENT OF LEAD JOINT LINES – The Public Works Crew replaced the last remnants of the old culinary water system by replacing the lead joint lines along 100 South, 400 South, and 350 East. – *Project Complete*

IRRIGATION

- SUMMIT CREEK IRRIGATION METERS – Administration and Public Works have been working to convince the Summit Creek Irrigation and Canal Company (SCIC) to meter all sources of water to their system. In 2016, Santaquin City worked with USGS to meter canyon flows. In 2017, the SCIC Board finally allowed meters to be installed if the city purchased and paid for all installation costs. All sources have now been metered – *Project Complete*

SEWER

- LIFT STATION BY-PASS PROJECT – The sewer lift station at north Center Street is a focal point of all of the city’s sewer influent into the Water Reclamation Facility. Shutting down of the lift station for maintenance would back the sewer up the main lines which only provided about 30 minutes for maintenance before basements would begin flooding. A by-pass was needed to allow for routine maintenance as well as provide an alternative flow during times of emergency. This project was estimated to be bid out to a general contractor for \$20K. Our crews completed the project for 50% of budgeted costs – *Project Complete*
- CLEANOUT OF OLD LAGOON CELLS – It is essential that the city clean out and re-pipe the old Sewer Lagoon Cells so that these cells can be used for additional irrigation water storage (i.e. high quality sewer effluent) – *Project to be completed this fiscal year*

STREETS

- 200 NORTH STREET OVERLAY – The Public Works Crew coordinated and supported the installation of the High Pressure Natural Gas Line along 200 North. This project was completed with the installation of an asphalt leveling course and a 2” Asphalt Overlay. – *Project Complete*
- REWIRE STREET LIGHTS ON MAIN STREET – The electrical supporting the Main Street light poles began failing in 2016. Sections of lights were without power. Other sections would no longer support Christmas Lighting. Crews rewired the poles along the old section of lights on US-6 Main Street – *Project Complete*

PARKS

- ARENA LIGHTS – The Public Works Crews worked with Musco Lighting to install the new Rodeo Ground Lighting, Crews installed the conduit and concrete bases to the light poles. – *Project Complete*
- ARENA POWER – The power capabilities at the Rodeo Grounds was enhanced to provide adequate power for food vendors and lighting. Project Completed in coordination with the Engineering Department and Rocky Mountain Power – *Project Complete*
- RECREATION BUILDING SITE WORK – Underground utilities and grading work in support of the remodel of the old public works building into the new Recreation Center is currently underway – *In Process*
- PARK SIGNS – Installation of the new park signs has been completed at Theodore Ahlin Park, Summit Trails Park, Squash Head Park, East Bench Park and the Orchard Cove Park. Three more signs are on order pursuant to the contract for Centennial Park, City Center Park and Orchard Hills Park. – *In Process*
- RESTROOM UPGRADE AT CENTENNIAL PARK – Grant proceeds from Utah County, supplemented with city funds, are being used to upgrade and remodel the bathrooms in Centennial Park – *In Process*
- FERTILIZATION PROGRAM CREATION – While the city crews have fertilized the parks and cemetery for years, a new system of fertilization and tracking was implemented in 2017 which has improved grass and landscaping within city parks – *Program Instituted*

CEMETERY

- ROAD PAVING AROUND MONUMENT – The city worked out a trade of the old VacTruck with Utah County Public Works which resulted in County crews paving the next section of the Santaquin City Cemetery (\$20K Value) – *Project Complete*

EQUIPMENT

- VAC TRUCK – Public Works had requested over multiple years for a replacement VacTruck, which is used to clean out manholes, sumps, and dig around complicated underground infrastructure such as fiber optic lines. – *Replacement Purchased*
- SERVICE TRUCK – Crews also requested an all-in-one service truck outfitted with a crane, welder, compressor, tool compartments, etc. – *New Vehicle Purchased and Outfitted*
- GRASSHOPPER LAWNMOWER REPLACEMENT – *Purchased*

RECREATION & EVENTS DEPARTMENT – AMY JOHNSON, MANAGER (FUTURE DIRECTOR)

2017 was a great year! Bryan became full time in July. We were able to have 2 seasonal employees added to our parks summer help, which helped with field maintenance and pavilion rental preparation. Recreation sponsors helped us to be able to buy new equipment in each of our sports and our classes have had another successful year. Followed by our mission statements is a list of a few of the achievements from an awesome year.

PARKS AND RECREATION MISSION STATEMENT

It is our mission is to enrich the lives of the residents of Santaquin by providing safe, welcoming parks and recreation facilities. We strive to offer affordable and diverse recreation, parks, programs and events for people of all ages to play, learn, contemplate and build community.

VISION

Through parks, recreation and community events, we take an active role in creating community through people, our staff and volunteers who make connections with our residents to improve lives. We:

- Anticipate the needs of the changing community and structure programs and facilities accordingly.
- Take great pride to enrich the lives of others through quality parks and programs, designed and developed so that people of all ages, abilities and income levels have the chance to participate in diverse recreational opportunities.
- Enhance the health and wellness of our patrons through innovative and diversified parks, recreation and leisure and community events.
- Meet recreational needs with maximum effectiveness and with minimum expense.

MOTTO

“We Create Community through People, Parks, Programs and Events.”

ADULT SPORTS MISSION STATEMENT

The primary purpose of Santaquin City’s Adult Sports Leagues is to provide an opportunity for the community to play organized sports in an environment that is safe, healthy, and free of negative attitudes.

OUR GOALS ARE TO:

- Provide enjoyable athletic programs for adults, regardless of their athletic abilities.
- Develop adult athletic programs that positively benefit the community’s health, wellness, economy and society.
- Providing quality adult athletic programs and services to meet the needs of a growing diverse community.

YOUTH SPORTS MISSION STATEMENT

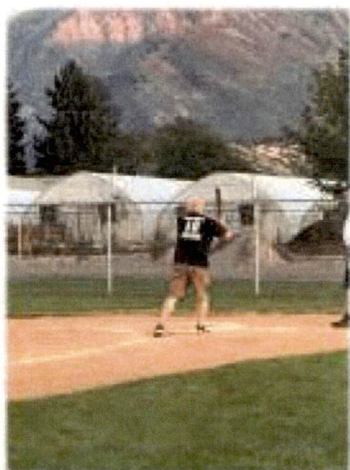
The purpose of Santaquin City's Youth Sports Program is to provide quality recreational sport experiences for the community's youth through a positive atmosphere that values sportsmanship, development, and fun for all ages, abilities and interests.

YOUTH SPORTS PHILOSOPHY:

The primary objectives for the Youth Sports program are for children to have fun and develop basic fundamentals. Our programs emphasize fun, participation, sportsmanship, and promotes a non-competitive, recreational approach to sports. Participants, parents, and coaches are expected to support this value system. Each child should have the same opportunity to participate in a recreational sports activity regardless of talent or ability. This values the individual and collective experiences of participants by providing a positive atmosphere that emphasizes sportsmanship and player development. Success is not reflected in the score or standings, but is achieved through effectively teaching the skills and strategies of the game as well as building the character and self-esteem of children participating in the program.

YOUTH SPORTS

- T-Ball – Almost Doubled Participation from 2016
- Coach Pitch – Started Player Pitch for 2nd Grade
- Soccer – Grew in participation, we moved younger kids to Saturday games. Most parents and players liked the Saturday games better.
- Wrestling – We had a big enough program that we got to host two matches here in Santaquin.
- Flag Football – All fields were moved to the cemetery expansion. All games were on Saturdays, most parents and players liked it better.



ADULT SPORTS

- Women's Volleyball – **New Program*. We had 7 teams it was very successful.
- Dodgeball Tournament – **New Program*. We had 2 teams participate.
- Men's Basketball – **New Program*. We had 4 teams participate.
- Co-ed Kickball & Men's Softball – **New Programs*. We tried to hold the leagues but did not have enough teams to make them profitable.

YOUTH & ADULT CLASSES

- Fishing – This was the second year for our youth fishing class we received another grant to fund the program. This year with all the fish habitats, the fishing was a lot better than the first year. We had 3 scouts do eagle projects where they built fish habitats to help our fishing pond.



- Martial Arts – This program continues to be very successful. They meet up to 4 times per week and test once per month.

- Krav Maga – Erik Tryon, who is also our Martial Arts instructor, was certified as a

level 4 Krav instructor last July. This intense self-defense program is growing in popularity. They meet up to 3 times per week.

- Group Fitness Classes – We offer different types of workouts to adults, almost every day of the week. Our instructors are great at motivating their participants and we love having them be a part of our recreation team.



- Tumbling – Had another successful year. This program continues to be one of our most successful programs.

- Tennis – Our tennis classes continue to be a success each summer. We usually employ a person from the high school tennis team and they teach about 3 sessions per summer.

- Hunter Safety – Once or twice per year we get some volunteers that need dedicated hunter hours. They reach out to us about holding an online and traditional safety course. We love that we are able to offer a variety of classes in Santaquin.



SPONSORSHIPS

- We were able to raise \$7,400 in sponsorships this year.
- We raised \$5,600 more than in 2016
- We were able to buy new catchers equipment for Baseball/Softball team.
- We were able to buy new game balls for Baseball/Softball, Soccer, Flag Football, Volleyball, and Basketball.
- It would be nice if we didn't have to rely on sponsorships to maintain our equipment needs, but we are so grateful to be able to have the support of our businesses.



EVENTS

- Easter Egg Hunt – This event is a fun one, but takes a lot of time and volunteers. It's worth it at the end of every hunt. This will happen snow or shine this year.



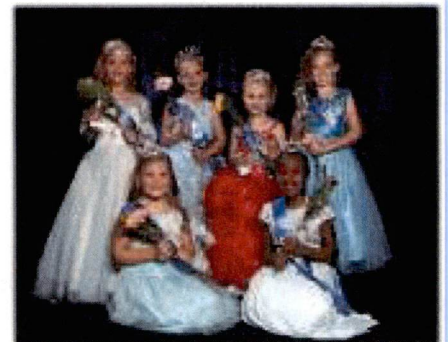
- Miss Santaquin Scholarship Pageant – This was yet again, one of the events you shouldn't miss. We had more contestants last year than we have had in quite a few years. The Santaquin Royalty is a group of dedicated young ladies that are willing to help at any of our events. We look forward to the pageant coming again on April 21, 2018.



- Little Miss Orchard Days Pageant – This is one of our favorite events that keeps growing each year. It is ran by volunteers so the funds are able to go right back into their pageant. We added a "Super Mini Miss" age group for girls that are 4 years old, which was so cute.



- Beehive Drive – This was such a great opportunity for Santaquin. We loved having exotic cars to see while we enjoyed lunch in our park. Hopefully they will consider us again in a few more years.



- Long Drive Golf Tournament – This was our second year holding this golf tournament in Nephi. It's complete with golf, lunch and prizes all for a really great price, thanks to our sponsors.
- Halloween Festivities – Each year we hold a Halloween Carnival and Trunk or Treat for the community. It's such a fun time of year for kids, we love that we get to be a part of it.



- Chamber Activities – The Chamber holds the Easter Egg Hunt for Payson, Movies under the Stars in both Payson and Santaquin and this year, the 'Santa'quin Light Parade. The response from the community was overwhelming as we had more people than we anticipated to see Santa. It was fun assisting them as needed for these events.

ORCHARD DAYS

- Sponsorships – We continue to rely on our sponsorships to fund our Orchard Days events. We truly wouldn't have a City celebration without so many generous donations. Our advertising magazine as well as our LED screen are a couple of ways that we advertise for them to say, "Thank you for making this possible." In 2016 we received over \$44,000.00 and in 2017 we received almost \$47,000.00.



- Little Buck-a-roo – We held our growing rodeo in the evening under our new lights this year. The kids had so much fun participating the way big Cowboys and Cowgirls do. We gave a saddle to the all-around Cowboy and Cowgirl, as well as a buckle in each category. Vendors were great and it really is a fun environment. We hope to continue to watch this event grow.

- Rodeo Royalty – Our royalty serves the community well and represents Orchard Days at many rodeos and parades.



- Family Night – This fun family event is an awesome opportunity for us to give back to the community. So far we have been able to pay for the bounce houses, etc. out of our sponsorship budget making most activities free. It's a great fundraiser for our local 4H group as well.



- RMPRA Rodeo – Not only did we get new lights in our arena, but we won the 2017 RODEO OF THE YEAR!! This award is given to our rodeo by the contestants. They attend all the RMPRA rodeos and vote at the end of the year on which rodeo they enjoyed the most. Paige Steele, our rodeo chairperson, as well as employees, volunteers and many other people contribute to the awesome environment. We are honored to have been given this award. The fireworks are awesome too.

- Additional Orchard Days Activities – We have a week full of different events, activities and tournaments that continue to have steady participation. Our Baby & Kids Show, Craft Boutique, Fun Run, Home Run Derby, Horseshoe Tournament, The Hypno Hick, Grand Parade, Children’s Parade, Piano Festival, Quilt Show, Car Show and Sidewalk



Chalk Contest are so fun to attend. They are chaired by amazing volunteers that put in countless hours to provide these activities for the community. Again, there is so much help from employees, volunteers and participants that we walk away from this busy week with our hearts full. We love Santaquin.

PARKS

Parks and open spaces provide the opportunity for participation in, and enjoyment of, a wide range of outdoor recreation experiences. Some of the benefits we feel they provide the community are: improvement of physical health, learning and teaching, rest, relaxation and revitalization which contribute to mental well-being, opportunities to interact with other individuals in the community and an increase in the awareness of the natural environment.

The recreation office has scheduled park reservations and playing field rentals for quite a few years now, but last summer we were given the opportunity to hire 2 temporary parks maintenance workers to focus on cleanliness and beautification of our open spaces and playing fields. It felt really good to be able to contribute to a few more of great things we have for our community.

Bryan and I are thrilled how 2017 went and can't wait to see what 2018 brings. We attend monthly meetings as well as quite a few conferences throughout the year to make sure we are providing quality programs and events for the community. We do the best that we can with the resources we've been given. I couldn't be more proud of our little admin team and how we pull everything off like we do. We are so glad we have the support of so many volunteers and other City Employees.

Our program instructors are very dedicated and truly love what they do. It is shown through their growing programs. I'm constantly blown away at their energy and loyalty to Santaquin City and its patrons. I don't know what we would do without our amazing crew.

GENERAL RECREATION DEPARTMENT INFORMATION AND STATISTICS:



Recreation Department 2017-18 Financials

Program	Revenue	Budgeted Revenue	%	Expenditures	Budgeted Expenditures	%	Totals:
Park Rentals	\$364.59	\$1,500.00	24%				\$364.59
Baseball	\$5.00	\$11,000.00	0%	-\$72.90	-\$6,000.00	1%	-\$67.90
Softball	-\$0.32	\$5,500.00	0%	-\$48.21	-\$1,600.00	3%	-\$48.53
T-Ball	-\$0.37	\$5,000.00	0%	-\$37.50	-\$1,250.00	3%	-\$37.87
Tumbling	\$11,276.10	\$25,000.00	45%	-\$484.20	-\$1,000.00	48%	\$10,791.90
Kids							
Camps/Events	\$1,080.38	\$3,000.00	36%	-\$581.04	-\$1,500.00	39%	\$499.34
Volleyball	\$4,717.71	\$3,500.00	135%	-\$375.05	-\$600.00	96%	\$4,142.66



Recreation Department 2017-18 Financials (Continued)

Program	Revenue	Budgeted Revenue	%	Expenditures	Budgeted Expenditures	%	Totals:
Snack Shack				\$0.00	\$0.00		\$0.00
Karate	\$13,179.82	\$20,000.00	66%	-\$1,052.78	-\$500.00	211%	\$12,127.04
Football	\$4,370.21	\$5,000.00	87%	-\$852.36	-\$750.00	114%	\$3,517.85
Adult Sports	\$1,588.00	\$5,000.00	32%	-\$939.45	-\$2,500.00	38%	\$648.55
Wrestling	\$2,704.84	\$1,100.00	246%	-\$303.73	-\$300.00	101%	\$2,401.11
Jr Jazz	\$14,735.31	\$13,500.00	109%	-\$67.43	-\$4,000.00	2%	\$14,667.88
Golf							
Tournaments	\$1,000.00	\$3,600.00	28%	-\$830.24	-\$3,000.00	28%	\$169.76

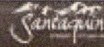


GENERAL RECREATION DEPARTMENT INFORMATION AND STATISTICS:



Recreation Department 2017-18 Financials (Continued)

Program	Revenue	Budgeted Revenue	%	Expenditures	Budgeted Expenditures	%	Totals:
Soccer	\$2,375.22	\$14,000.00	17%	-\$2,429.30	-\$1,850.00	131%	-\$54.08
Tennis	\$165.85			\$0.00			\$165.85
Aerobics	\$979.37	\$2,000.00	49%	\$0.00	-\$250.00	0%	\$979.37
Urban Fishing	\$850.00	\$750.00	113%	\$0.00	-\$450.00	0%	\$850.00
New Programs					\$0.00		\$0.00
Scholarship Fundraising	-\$0.05						-\$0.05
Cell Tower Revenue	\$18,124.49	\$48,250.00	38%				\$18,124.49



Recreation Department 2017-18 Financials (Continued)

Program	Revenue	Budgeted Revenue	%	Expenditures	Budgeted Expenditures	%	Totals:
General Fund	\$22,999.98	\$46,000.00	50%				\$22,999.98
Contribution from Surplus							\$0.00
Salaries & Wages				-\$41,425.31	-\$77,163.00	54%	-\$41,425.31
Salaries & Wages (Part Time)				-\$26,095.87	-\$52,400.00	50%	-\$26,095.87
Employee Benefits				-\$30,178.42	-\$53,461.00	56%	-\$30,178.42



GENERAL RECREATION DEPARTMENT INFORMATION AND STATISTICS:



Recreation Department 2017-18 Financials (Continued)

Program	Revenue	Budgeted Revenue	%	Expenditures	Budgeted Expenditures	%	Totals:
Overtime				\$0.00			
Memberships				-\$22.50	-\$200.00	11%	-\$22.50
Trainings				-\$963.86	-\$1,500.00	64%	-\$963.86
Equipment Maint					-\$500.00	0%	\$0.00
Building Maint							\$0.00
Misc				-\$42.73	-\$796.00	5%	-\$42.73
Telephone				-\$540.00	-\$1,080.00	50%	-\$540.00



Recreation Programs 2017-18 Financials (Continued)

Program	Revenue	Budgeted Revenue	%	Expenditures	Budgeted Expenditures	%	Totals:
Fuel				-\$494.86	-\$300.00	165%	-\$494.86
Sponsorships/ Donations	\$0.00			-\$1,403.04			-\$1,403.04
Facility Rentals	\$0.00			\$0.00			\$0.00
Uniforms	\$741.69			-\$532.25			\$209.44
Registration Software				\$0.00	-\$150.00	0%	\$0.00
Totals	\$100,516.13	\$213,700.00	47%	-\$108,037.74	-\$213,100.00	51%	-\$7,521.61



GENERAL RECREATION DEPARTMENT INFORMATION AND STATISTICS:



Youth Sports: Participation

Activity/Sport	2016	2017	Difference	% Difference
Jr Jazz	280	368	88	31%
Baseball	213	197	-16	-8%
Softball	98	111	13	13%
T-Ball	121	176	55	45%
Soccer	375	400	25	7%
Flag Football	139	133	-6	-4%
Wrestling	42	66	24	57%
Volleyball	116	121	5	4%



Youth Sports: Difference after all Expenses

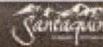
Activity/Sport	2016	2017	Difference	% Difference
Jr Jazz	\$1,041.68	\$1,243.01	\$201.33	19%
Baseball	\$2,986.98	\$4,480.46	\$1,493.48	50%
Softball	\$1,716.51	\$1,779.44	\$62.93	4%
T-Ball	\$2,670.89	\$4,273.62	\$1,602.73	60%
Soccer	\$10,345.88	\$11,113.67	\$767.79	7%
Flag Football	\$2,274.77	\$3,342.79	\$1,068.02	47%
Wrestling	\$1,533.12	\$1,545.66	\$12.54	1%
Volleyball	\$2,269.05	\$2,641.00	\$371.95	16%





Adult Sports: Team Participation

Activity/Sport	2016	2017	Difference	% Difference
Co-ed Softball	10	4	-6	-60%
Men's Basketball	1	4	3	300%
Women's Volleyball	1	7	6	600%



Adult Sports: Difference after all Expenses

Activity/Sport	2016	2017	Difference	% Difference
Co-ed Softball	\$1,243.01	\$101.05	-\$1,141.96	-92%
Men's Basketball	\$1.00	\$263.02	\$262.02	26202%
Women's Volleyball	\$1.00	\$760.05	\$759.05	75905%



GENERAL RECREATION DEPARTMENT INFORMATION AND STATISTICS:



Adult & Youth Classes: Participation

Class	2016	2017	Difference	% Difference
Tumbling	393	369	-24	-6%
Martial Arts/ Krav	290	441	151	52%
Aerobics	1307	1302	-5	0%
Fishing	32	31	-1	-3%
Tennis	39	21	-18	-46%
Hunter Safety	52	50	-2	-4%



Adult & Youth Classes: Difference after all Expenses

Class	2016	2017	Difference	% Difference
Tumbling	\$8,537.55	\$9,784.50	\$1,246.95	15%
Martial Arts/ Krav	\$4,204.71	\$7,363.90	\$3,159.19	75%
Aerobics	-\$2,498.24	-\$2,978.66	-\$480.42	-19%
Fishing	\$857.25	\$1,178.21	\$320.96	37%
Tennis	\$450.68	\$225.85	-\$224.83	-50%
Hunter Safety	\$785.00	\$750.00	-\$35.00	-4%



GENERAL RECREATION DEPARTMENT INFORMATION AND STATISTICS:



Parks: Difference after all Expenses

Parks	2016	2017	Difference	% Difference
Arena	\$1,500.00	\$1,100.00	-\$400.00	-36%
Centennial Park	\$1,150.00	\$950.00	-\$200.00	-21%
East Side Park	\$260.00	\$90.00	-\$170.00	-189%
Orchard Cove Park	\$450.00	\$400.00	-\$50.00	-13%
Squash Head Park	\$50.00	\$25.00	-\$25.00	-100%
Sunset Trails Park	\$270.00	\$570.00	\$300.00	53%




Parks: Reservations

Parks	2016	2017	Difference	% Difference
Arena	4	1	-3	-75%
Centennial Park	29	30	1	3%
East Side Park	8	3	-5	-63%
Orchard Cove Park	10	12	2	20%
Squash Head Park	2	1	-1	-50%
Sunset Trails Park	10	24	14	140%

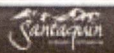



GENERAL EVENTS FUND INFORMATION AND STATISTICS:




Events Fund 2017-18 Financials

Event	Revenue	Budgeted Revenue	%	Expenditures	Budgeted Expenditures	%	Total:
Easter Egg Hunt	\$0.00	\$0.00		-\$548.53	-\$500.00	110%	-\$548.53
Rodeo	\$25,309.04	\$25,000.00	101%	-\$33,810.06	-\$30,000.00	113%	-\$8,501.02
Buck-a-roo	\$6,607.10	\$5,000.00	132%	-\$8,275.10	-\$5,500.00	150%	-\$1,668.00
Horse Shoe Tournament	\$217.80	\$500.00	43%	-\$359.19	-\$400.00	90%	-\$141.39
Home Run Derby	\$499.95	\$500.00	99%	-\$402.50	-\$250.00	161%	\$97.45
Fun Run		\$0.00		\$0.00	\$0.00		\$0.00





Events Fund 2017-18 Financials (Continued)

Event	Revenue	Budgeted Revenue	%	Expenditures	Budgeted Expenditures	%	Total:
Booth Rental	\$2,886.30	\$3,000.00	96%	-\$200.00	-\$650.00	31%	\$2,686.30
Parade	\$445.20	\$300.00	148%	-\$712.80	-\$250.00	285%	-\$267.60
Ad Booklet				-\$21,344.73	-\$20,000.00	107%	-\$21,344.73
Baby Contest	\$252.45	\$150.00	168%				\$252.45
Supplies				-\$17.18	-\$250.00	7%	-\$17.18
Misc	\$171.16	\$150.00	114%	-\$107.11	-\$250.00	43%	\$64.05
Family Night				-\$3,132.90	-\$2,500.00	125%	-\$3,132.90

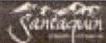



GENERAL EVENTS FUND INFORMATION AND STATISTICS:



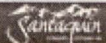
Events Fund 2017-18 Financials (Continued)

Event	Revenue	Budgeted Revenue	%	Expenditures	Budgeted Expenditures	%	Total:
Movie in the Park				-\$565.00	-\$500.00	113%	-\$565.00
Art Show	-\$220.69	\$50.00	-441%		-\$50.00	0%	-\$220.69
Hypno Hick		\$300.00	0%				\$0.00
Donations	\$46,860.26	\$37,000.00	126%	-\$126.28	-\$1,500.00	8%	\$46,733.98
Rodeo Queen				-\$1,254.30	-\$750.00	167%	-\$1,254.30
Permits				-\$200.00	-\$200.00	100%	-\$200.00
Talent in the Park				\$0.00	-\$150.00	0%	\$0.00

Events Fund 2017-18 Financials (Continued)

Event	Revenue	Budgeted Revenue	%	Expenditures	Budgeted Expenditures	%	Total:
Fireworks				-\$8,000.00	-\$8,000.00	100%	-\$8,000.00
Children's Parade				-\$48.49	-\$200.00	24%	-\$48.49
Employee Wages				\$0.00	\$0.00		\$0.00
Contributions from surplus							\$0.00
Capital Expenditures				\$0.00			\$0.00
Totals	\$83,028.57	\$71,950.00	115%	-\$79,104.17	-\$71,900.00	110%	\$3,924.40



GLOSSARY

A

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

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

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

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

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

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

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

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

B

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

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

SANTAQUIN CITY
2018-2019 APPROVED BUDGET

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

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

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

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

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

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

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

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

C

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

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

SANTAQUIN CITY
2018-2019 APPROVED BUDGET

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

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

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

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

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

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

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

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

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

D

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

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

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

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

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

E

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

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

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

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

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

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

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

F

FEES Charges for specific services

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

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

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

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

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

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

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

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

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

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

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

G

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

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

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

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

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

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

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

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

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

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

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

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

I

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

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

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

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

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INTERFUND TRANSFER Amounts transferred from one fund to another.

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

L

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

M

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

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

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

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

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

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

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

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

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

N

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

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

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

O

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

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

OPERATING REVENUE Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-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 increase a liability (e.g., proceeds from a loan); does represent a repayment of an expenditure already made; does represent a repayment a repayment of an expenditure already made; does represent a cancellation of certain liabilities; and does represent an increase in contributed capital.

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

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

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

S

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

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

SPECIAL ASSESSMENT Another name for NON-AD VALOREM ASSESSMENT.

SID See Special Improvement District

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

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

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

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

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

T

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

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

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

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

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

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

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

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

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

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

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

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

U

UDOT An acronym for the Utah Department of Transportation.

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

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

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

W

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

Z

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

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ACRONYMS

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