



## APPENDIX SECTION

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## Santaquin City 2014-2015 Final Budget

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

## Santaquin City

### 2014-2015 Final Budget

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

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

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

## Santaquin City 2014-2015 Final Budget

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

## Santaquin City 2014-2015 Final Budget

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

## Santaquin City 2014-2015 Final Budget

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



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

## Santaquin City

### 2014-2015 Final Budget

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

## Santaquin City 2014-2015 Final Budget

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

## Santaquin City 2014-2015 Final Budget

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

## Santaquin City 2014-2015 Final Budget

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

## Santaquin City 2014-2015 Final Budget

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

## Santaquin City 2014-2015 Final Budget

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

## Santaquin City 2014-2015 Final Budget

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



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

## Santaquin City 2014-2015 Final Budget

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

## Santaquin City 2014-2015 Final Budget

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

## Santaquin City 2014-2015 Final Budget

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



**SANTAQUIN CITY**  
**2014-2015 APPROVED BUDGET**

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**FEE SCHEDULE**

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

Proposed Changes (Effective January 1<sup>st</sup> 2015) are as follows:

<u>Water Rates:</u>	<u>Pre Increase</u>	<u>Post Increase</u>	<u>%Increase</u>
Base Rate	\$17.97	\$18.25	1.58%
0-4000 gallons (per 1000gal)	\$0.53	\$0.54	1.58%
4,001-8,000 gallons (per 1000gal)	\$0.79	\$0.80	1.58%
8,001-12,000 gallons (per 1000gal)	\$1.05	\$1.07	1.58%
12,001+ gallons (per 1000gal)	\$1.95	\$1.98	1.58%
<u>Pressurized Irrigation Rates:</u>	<u>Pre Increase</u>	<u>Post Increase</u>	<u>%Increase</u>
Base Rate (1")	\$13.35	\$13.56	1.58%
Base Rate (1.5" or larger)	\$20.65	\$20.98	1.58%
Usage per 1000 gallons	\$0.68	\$0.69	1.58%
<u>Sewer Rates:</u>	<u>Pre Increase</u>	<u>Post Increase</u>	<u>%Increase</u>
Base Rate	\$37.15	\$37.46	0.84%
Usage per 1000 gallons	\$0.74	\$0.75	1.58%
<u>Waste Removal Rates:</u>	<u>Pre Increase</u>	<u>Post Increase</u>	<u>%Increase</u>
Monthly Rate per container	\$12.76	\$12.96	1.58%

## RESOLUTION No. 04-01-2014

### A RESOLUTION ESTABLISHING THE FEE SCHEDULE FOR SANTAQUIN CITY

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

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

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

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



## FEE SCHEDULE

April 2, 2014

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

### Development

- Annexation Application<sup>10</sup>
  - 4.99 acres or less - \$400.00
  - 5.00 acres or more - \$400 + \$65 per acre over 5.00
- Concept Review - \$400.00
- Subdivisions
  - Preliminary (up to 2 reviews)
    - Core Area Infill (1-10 Lots) - \$1000 x (# of lots)<sup>0.500</sup>
    - 1-10 lot Subdivision - \$1,500 x (# of lots)<sup>0.40</sup>
    - 11-100 lot Subdivision - \$2,000 x (# of lots)<sup>0.280</sup>
    - 100+ lot Subdivision - \$4,000 x (# of lots)<sup>0.130</sup>
  - Final (up to 2 reviews)
    - Core Area Infill (1-10 Lots) - \$1000 x (# of lots)<sup>0.400</sup>
    - 1-10 lot Subdivision - \$1,500 x (# of lots)<sup>0.327</sup>
    - 11-100 lot Subdivision - \$2,250 x (# of lots)<sup>0.150</sup>
    - 100+ lot Subdivision - \$3,250 x (# of lots)<sup>0.070</sup>
- Additional DRC / Modified Final Plat Review – Varies (based on staff time spent & current hourly rates)
- Lot Line Adjustment Review - \$150.00
- Recording Fees - \$30.00 + \$1.00 per lot or unit (Checks made out to Utah County Recorder's Office)
- Plat approval extension request - \$200.00
- Site Plan Review (two reviews)
  - Commercial & Industrial Development Applications
  - Site Plan Review - \$500.00
  - Multi Family Residential Site Plan Review - \$500.00
  - Additional Site Plan Reviews Fee - Varies (based on staff time spent & current hourly rates)
- Appeals Authority Application - \$200.00
- Street Vacation<sup>8</sup> - \$800.00
- Gravel, Sand, Earth Extraction, and Mass Grading Permit Request - \$350.00
- Prepayment of Inspection Costs Fee<sup>17</sup> – 4% of City Engineer's Cost Estimate of Development Bond
- Street Lights
  - General Fees
    - Wire installation - \$100.00 per light (assumes 100 feet of wire to be installed. Differences based on actual installation will be refunded or billed to the developer.
    - Trenching (where none provided) - \$4.00 per ft
  - Local / Collector Streets
    - Lights - \$ 1,795 each
    - Installation - \$850.00 each
    - 6/3 TC Wire – current market price
    - 1½" Conduit– \$2.00 per ft
  - Arterial Streets
    - Lights - \$ 3,866
    - Basic installation - \$1,150.00
    - Installation (UDOT Right-a-way) - \$1,250.00
    - 6/3 TC wire – current market price
    - 1½" Conduit– \$2.00 per ft
    - Sweeps - \$250.00 each
    - Banner Arms - \$53.00
    - 120 volt receptacle - \$35.00

- Plant Hanger Rod - \$40.00
- Flag Holder - \$52.00
- Breakaway Hardware (UDOT Street) – \$450.00
- Tunneling for any street light service - \$15.00 per ft
- Strong Box & installation - \$3,100
- 3" pvc Strong Box conduit installation - \$4.00 per ft
- Street Signage
  - Residential Combo (street/stop sign) - \$550.00 each
  - Oversized Combo (street/stop sign) - \$675.00 each
  - Street or Stop Sign only - \$450.00 each
  - Oversized Street or Stop sign only - \$550.00 each
  - Specialty Sign (Spd Limit, Child @ Play, etc.) - \$200.00 each

### Zoning

- Rezoning Request - \$400.00
- Agriculture Protection Request - \$300.00
- Conditional Use Permit Request - \$150.00
- Ordinance Text Change Request - \$400.00
- Special Event Permit Request - \$25.00
- Permanent Sign Permit – as per Building fees
- Temporary Sign Permit - \$30.00

### Business Licenses

- Initial Commercial License - \$75.00
- Initial Home Occupation License - \$50.00
- Temporary Business License - \$50.00
- Annual Liquor License - \$100.00
- Annual License Renewal Fee - \$35.00
- Renewal Late Fee Penalty<sup>12</sup> – \$20.00

### Building

- Building Permit & Inspection Fees – Determined by Structure
- Plan review deposit – \$500.00 (new construction only -paid up front & applied to 65% plan check fee)
- Plan Check Fee – 65% of building permit fee
- State Building Fee - Equal to 1% of Building Permit Fee
- Water Impact Fee<sup>19</sup>

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 Fee<sup>18</sup> - \$3388.00
- Sewer Impact Fee - \$4,000.00 per residential dwelling or unit
- Park/Recreation Impact Fee - \$2,500 per residential dwelling or unit



**Public Safety Impact Fees**

**EMS/Fire**

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

**Police**

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

**Meter Fee (PI or Culinary Water)**

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

- Pressurized Irrigation Meter Install - \$250.00 per connection
- Water Meter Install - \$200.00 per connection
- Temporary Construction Water - \$50.00
- Lot Identification Sign for new Construction - \$10.00
- Installing or Removing Grade Ring - \$50.00
- Demolition Permit Fee - \$35.00
- Reinspection fee - \$50 (for each building inspection over 2 for required items)

**Water for Construction**

- Project within City boundaries - \$2.50 per 1,000 gallons
- Project outside City boundaries - \$5.00 per 1,000 gallons
- Water Hydrant Meter Deposit - \$1,000.00<sup>16</sup>

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

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

**Water Rates with or without PI Available<sup>21</sup>**

- Base Rate<sup>13</sup> - \$17.97 per month
- 0 – 4,000 gallons - \$0.53 per thousand gallons
- 4,001 – 8,000 gallons - \$0.79 per thousand gallons
- 8,001 – 12,000 gallons - \$1.05 per thousand gallons
- 12,001 + gallons - \$1.95 per thousand gallons

**Pressurized Irrigation Rates<sup>21</sup>**

- Base Rate<sup>13</sup> per month - \$13.35 (1")
- \$20.65 (1.5" or larger)
- Usage Rate per 1,000 gallons - \$.68 per thousand gallons
- 1/2" meter - \$650.00
- 2" meter - \$750.00
- Separate MXU - \$170.00

**Sewer Rates<sup>21</sup>**

- Base Rate<sup>13</sup> - \$37.15 per month
- Per 1000 gallons - \$0.74 (based on actual usage)

**Utilities**

- Account Setup - \$25.00.
- Customer Deposit<sup>14</sup> - \$150.00
- Past Due Tag - \$25.00
- Disconnection/Lockout Service - \$150.00
- Reconnection Fee - \$75.00
- Addressing Services - \$0.70
- Unpaid Utility Account Balances will be assessed 10% per month
- Utility Service Order (service disconnected & reconnected for repairs, move meter, etc) - \$75.00

**Waste Removal**

- Monthly Rates<sup>13</sup> \$12.76 per container
- Non-Resident – Services provided by private contractor
- Commercial – Services provided by private contractor

**Landfill Rates**

- Contractors Disposing of Construction Site Materials
  - 6-wheeled vehicle - \$60.00 per load
  - 10-wheeled vehicle - \$80.00 per load
  - Larger than 10-wheeled vehicle - \$160.00 per load

**Cemetery<sup>20</sup>**

- Plot Sales
  - Resident - \$500.00 per plot<sup>1</sup>
  - Non-Resident - \$1,000.00 per plot<sup>1</sup>
  - ½-Size or Infant Locations<sup>3</sup>
    - 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 1<sup>st</sup> Burial - \$700.00
    - 2<sup>nd</sup> Burial - \$350.00
  - Non-Resident
    - Single Depth - \$700.00
    - Double Depth 1<sup>st</sup> Burial - \$1,400.00
    - 2<sup>nd</sup> Burial - \$700.00
  - Infant<sup>3</sup>
    - Resident - \$200.00
    - Non-Resident - \$400.00
  - Cremation<sup>3</sup>
    - 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
- Disinterment<sup>2</sup>
  - Resident - \$1,200.00 minimum
  - Infant - \$800.00 minimum
  - Cremation - \$400.00 minimum
  - Non-Resident - \$1,200.00 minimum
  - Infant - \$800.00 minimum
  - Cremation - \$400.00 minimum
  - Less than 8 hour notice - \$50.00 additional
  - Burial Right Transfers & Duplicate Copies - \$15.00

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

### **Animal Licensing**

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

### **Miscellaneous Fees**

Return Check Fee - Maximum allowed by law

Notary Fees

First Document - \$5.00

Each Additional Document - \$1.00

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

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

### **Facility Rental**<sup>5</sup>

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 Park<sup>6</sup>

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

Arena<sup>9</sup>

Single Use

Commercial Use

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

Refundable Security Deposit - \$200.00

Non Resident

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

Refundable Security Deposit - \$100.00

Resident

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

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

Refundable Security Deposit - \$100.00

Annual Use – includes 1 day per week during season

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

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

Land Lease for cows - \$100 per season

Announcer Stand with sound - \$25.00

Grooming - \$25.00 per "work"

Lighting - \$25.00

Baseball/Softball Fields<sup>15</sup>

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

\$15.00 per hour, \$75.00 per day

Callaway Baseball Field

\$20.00 per hour, \$75.00 per day

\$20.00 additional per hour for lighting

Orchard Hills Softball Field

\$15.00 per hour, \$75.00 per day

City Center Soccer Field

\$10.00 per hour (min 2 hour rental)

\$50.00 per day

\$35.00 additional for field paint/prep

Refundable Security Deposit

### **Police Department GRAMA Requests**

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

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

\$0.75 per page more than 5

Supplemental Report - \$5.00 additional charge

Accident Form<sup>7</sup> - \$10.00

Photographs - \$5.00 each photo

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

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

\$5.00 per cassette tape, client provides own tape

\$10.00 per tape postage & handling

Fingerprints

Santaquin – No Charge

Non-Residents - \$10.00 up to 2 cards

Junk Permits

Santaquin – No Charge

Non-Residents - Service no longer available

### **Copies**

Land Use & Development Management Code - \$35.00

Subdivision Code - \$25.00

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

City Construction Standards & Drawings - \$40.00

Zoning Map (11X17) - \$3.00

Custom Maps - To Be Determined

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

Miscellaneous Copies - \$0.50 per page

### **Fire Department**

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

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

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

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

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

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

AFFF Foam - Current market value at time of incident.

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

Absorbent - Current market value at time of incident.

All Apparatus prices include manpower costs.

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

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

### GRAMA Requests

Research/compilation Fee - \$26.00 per hour after the first 15 minutes

Copies - .75 per black/white page

.50 per pre-printed page

\$2.50 per color page

\$3.00 per Certified Copy

### Special Events<sup>11</sup>

Special Events License - \$50.00

### Library

Library Cards – Free for Residents

\$35.00 non-residents

Fines - \$0.10 per day for over due books

\$1.00 per day for over due DVD's

Interlibrary Loan - \$2.50 + extra postage

Copies/computer print outs - \$0.50 per page

<sup>1</sup> Cemetery plots which are purchased on an extended pay contract are subject to an additional interest charge of 1.5% monthly or 18% annually.

<sup>2</sup> Additional disinterment fees could be assessed depending on the location of the grave and will be reviewed on a case by case bases.

<sup>3</sup> A baby is determined to be a child before their 3<sup>rd</sup> birthday. Children 3 years of age or older shall be considered adults. All Infant and cremations must have a flush headstone unless using a full size grave.

<sup>4</sup> All fees for construction in a City right-of-way shall double for work done without a permit or for work commencing prior to a permit being issued.

<sup>5</sup> Verification of residency is required at the time of reservation/payment.

<sup>6</sup> Reservations will not be taken for the following year until January 1<sup>st</sup>. In case of inclement weather, reservation may be rescheduled and deposits may be refunded, however, rental fees are not subject to refunds. Reservations must be canceled at least 2 week prior to the reservation date in order to receive a full refund, reservation fees will not be refunded if cancelled less than 2 weeks prior to the reservation date.

<sup>7</sup> Only state forms will be copied with requests for accident reports.

<sup>8</sup> This amount is an estimated amount of actual City costs associated with uncontested proposals. Additional fees may be negotiated and assessed based on applications requiring City staff time beyond that reasonably anticipated for such an application. The City may credit this fee toward an applicant's purchase of vacated street area.

<sup>9</sup> All scheduling for the arena will be done through the City Recreation Department. The season runs from the first day in April to the last day in September. Annual fees are based on one day per week. If person/organization/group wants to reserve facilities for two day a week, fees would be double, three days; fees would be triple, and so on. Lessee may lease area, not to exceed five-hundred (500) square feet; maximum 15 cattle per pen and no more than two (2) pens may be leased at the facilities. **No other** livestock is permitted. Livestock owners must receive approval for use and location from the city prior to setting up temporary fencing. Livestock owners must provide their own temporary fencing and feed.

<sup>10</sup> Acreage of properties owned by a government entity are excluded from fee calculations. Existing public roads adjacent to annexation boundaries should be included with such petitions in accordance with City policies and planning purposes. Where non-petitioning properties are more than 30% of the annexing area, those fees which would be required for non-petitioning properties may be deferred for up to one year of the annexation becoming effective under the following requirements:

1. A bond in a form acceptable to the City is posted for the remainder fees. Such bond shall be forfeited to the City if the remaining fees are not paid within the allowed 12 month time frame.

2. Petitioners can not receive final approval on a plat until all required annexation fees, including non-petitioned property fees, are paid.

<sup>11</sup> Any additional Public Safety costs necessary for the event will be assessed to the applicant. If events are held in a public park, appropriate park fees apply.

<sup>12</sup> Annual renewal fees are due February 1<sup>st</sup>. If payment is not received by March 1<sup>st</sup> of the same renewal year the license shall be considered null and void and a new license must be applied for with all associated new licensing fees. Persons operating a business without a renewed and/or current business license shall be subject to all penalties applicable under City and State law.

<sup>13</sup> Usage rates will be adjusted each January 1<sup>st</sup> to reflect the Consumer Price Index.

<sup>14</sup> Deposits may be applied to customer's billings or may be returned when all billings are current.

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

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

<sup>17</sup> Pre-paid fees will be placed into an escrow account and drawn upon as inspection costs are incurred by the City. If costs for inspections and testing exceed the amount in the escrow account, they will be the

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

<sup>18</sup> 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.

<sup>19</sup> Per Equivalent Residential Unit: Impact Fee is \$656

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

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

B. Furthermore:

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

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

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

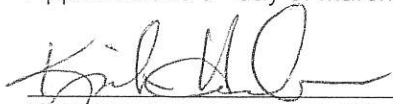
2. Bond or Escrow. The sub divider shall furnish a bond or escrow in the amount of one hundred twenty five percent (125%) of improvement costs with the city recorder, prior to the beginning of any subdivision construction, to assure the proper installation and construction of all required improvements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

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

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

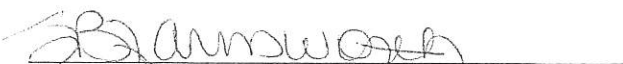
This resolution shall be come effective upon passage and shall repeal and supersede any and all resolutions dealing with the same subject.

Approved this 5<sup>th</sup> day of March, 2014.

  
Kirk Hunsaker, Santaquin City Mayor



ATTEST:

  
Susan B. Farnsworth, Santaquin City Recorder

**DEBT SERVICE PAYMENTS**

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

**RESERVE PAYMENTS**

	Anticipated Cash Balance as of 6/15/2015
<b>****STATE OF UTAH LOANS</b>	
2011A-1 BONDS DWQ	\$ 38,494
2011A-1 BONDS DWQ	\$ 19,248
LANDFILL	\$ 10,000
<b>USDA RESERVES</b>	
2011A-2 BONDS USDA	\$ 13,384
2011A-2 BONDS USDA	\$ 28,890
<b>Total:</b>	
	<b>\$ 110,016</b>

## AMMORTIZATION SCHEDULES & POPULATION ESTIMATES

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

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

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

<u>Vehicles &amp; Equipment</u>	<u>Date Due</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
2006 Ambulance Lease	Monthly	\$ 7,906	\$ 7,906	\$ 7,906	\$ 7,906	\$ 7,906	\$ 7,906
2006 Fire Truck Lease (Ladder)	Monthly	\$ 30,883	\$ 30,883	\$ 30,883	\$ 30,883	\$ 30,883	\$ 30,883
2010 Dump Truck Lease	1/8 & 7/8						
2012/13 Vehicles (3) Lease	8/4				\$ 11,722	\$ 23,444	\$ 23,444
2012/13 EMS Defibrillators	Monthly					\$ 24,343	\$ 24,343
2013/14 Vehicles (4) Lease						\$ 33,427	\$ 33,427
2014/15 Patrol Vehicles (4)							
2014/15 Vehicles (3)							
2014/15 Fire Truck (1)							
<b>Total Vehicles &amp; Equipment Payments</b>		<b>\$ 161,388</b>	<b>\$ 159,961</b>	<b>\$ 140,044</b>	<b>\$ 111,090</b>	<b>\$ 162,214</b>	<b>\$ 152,298</b>

<u>Total Debt &amp; Reserve Payments</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<b>Total Debt &amp; Reserve Payments</b>	<b>\$ 837,888</b>	<b>\$ 969,522</b>	<b>\$ 969,517</b>	<b>\$ 957,013</b>	<b>\$ 1,194,613</b>	<b>\$ 1,526,388</b>
Total Debt per citizen per mo	\$ 8.36	\$ 9.32	\$ 9.13	\$ 8.80	\$ 9.31	\$ 11.49
Total Debt per household per mo	\$ 30.93	\$ 34.50	\$ 33.79	\$ 32.54	\$ 34.46	\$ 42.49

(Flatbed Truck, Police Chief & Detective Vehicle) - [Public Works & Admin Inherit Old Vehicles]





2030 2031 2032 2033 2034 2035 2036 2037 2038 2039 2040 2041 2042 2043 2044 2045 2046

\$ 375,000 \$ 233,310  
 \$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852  
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2047      2048      2049      2050      2051      2052

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

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

2047      2048      2049      2050      2051      2052

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

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

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

# Santaquin City Projects

Ranked in order based upon council voting

Project	Description	Average
<i>Possible 2013-2014 Projects:</i>		
Springs Water Diversion Project	This project would put a diversion box up the canyon which would be controlled by SCADA. It would allow water from the Springs to fill our culinary water tank until full and then divert the excess water into our Ahlin (Irrigation) Pond. Currently, when the tank is full, it spills over and eventually ends up filling the Summit Creek Pond. There is sufficient funding in the Water Impact Fee fund for this project.	1.7
Structural Analysis of Old City Hall - Rec Ctr, Senior Ctr, Museum	Have a Structural Engineer do a complete analysis of the facilities to determine the existing risk of continue operations within the existing facilities.	2.2
New Public Works Building	This is a new building to be built on the WRF site to replace the old Public Works Building near the rodeo grounds. It will also include storage units for various departments (e.g. police, recreation, royalty float, etc.) and office space to ease immediate space concerns in the Public Safety Building.	2.8
Railroad Quiet Zone	The majority of this work is complete with the railroad and Utah County. At this point we need to complete the posting, notification, and signage.	3.3
Website Update/Social 51a/Enhanced Communications	As proposed during the retreat, we would like to advertise for website upgrade works and social 51a/public relations/enhanced communications work. This would be a revenue neutral proposal by reducing costs from an existing contract which is based on "work when requested" approach to a "proactive solicitation of content materials" and "proactive website enhancement." Beyond website development, the staff desires an enhanced agreement that includes content development.	3.8
Fish Pond Project	We have a \$60K Grant from DNR and an opportunity to bring the fish stocking from the Summit Creek Pond to our Ahlin Pond. This is not a matching grant, though we will need to bring water, power, sewer, and parking restrictions to the facility.	5.0
<i>Possible Projects for 2014-2015 or Beyond:</i>		
Road Maintenance Projects	2014-2015 Road Maintenance Projects	1.0
Grocery Store Development	Ridley's Market has purchased property in our community. Upon obtaining the right of access of US-6 Main Street for a new 500 East, the development of the Grocery Store Property can proceed. UDOT and Federal Highway Approval has been obtained. Design & construction work/participation is anticipated through funding available in January of 2015. Work shall commence in spring of 2015.	1.3
Second Access to Summit Ridge	Providing a second access to Summit Ridge through the city's lagoon site property to US-6 Main Street.	1.7
Transportation Master Plan	With the creation of a Transportation Master Plan, new growth can contribute to towards their proportional impact on transportation infrastructure to help fund new facilities/projects. (e.g. Second Access to Summit Ridge, Connectivity from the South I-15 Exit to Highland Drive/Center Street, etc.)	1.7

# Santaquin City Projects

Ranked in order based upon council voting

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

# Santaquin City Projects

Ranked in order based upon council voting

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

## Santaquin City Projects

Ranked in order based upon council voting

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

# Santaquin City Projects

Ranked in order based upon council voting

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

## Santaquin City Personnel Requests

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



## Santaquin City Equipment Requests

Department	Equipment	Average
Fire	PPE - 2 @ \$2200 each	2.4
Fire	Wildland PPE - 5 @ \$350 each	2.4
Police	Taser Replacement (\$979 each)	2.6
Public Works	One Pickup Truck	3.6
Police	Three 4Wheel Drive Vehicles	4.2
Fire	4 MTS 2000 - Radios (\$2300 Each)	4.4
Fire	New Engine - \$478,502	4.6
Public Works	Portable Generator	4.8
Police	4 MTS 2000 - Radios (\$2300 Each)	4.8
Community Development	Two Vehicles (City Engineer & Infrastructure Inspector)	5.4
Administration	One Vehicle - Replace the Expedition	5.4
Library	Shelving - \$1200	5.4
Public Works	One - 11Ton Truck - Sewer	5.8
Public Works	Snow P10	6
Public Works	Snow P10 Sander Attachment for 11Ton	6
Public Works	Meter Reading Upgrade	6.4
Recreation	Backstop Netting (Soccer/Football) - \$4000	6.8
Public Works	VacTruck	7.2
Recreation	Softball Batting Cages - \$6000	9.2
Recreation	Tumbling Mats - \$1400	9.6
Museum	Roof - \$20,000	11.6

## GLOSSARY

### A

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

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

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

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

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

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

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

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

### B

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

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

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

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

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

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

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

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

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

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

## **C**

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

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

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

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

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

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

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

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

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

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

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

## **D**

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

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

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

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

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

**E**

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

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

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

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

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

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

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

**F**

**FEES** Charges for specific services

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

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

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

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

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

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

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

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

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

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

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

## G

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

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

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

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

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

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

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

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

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

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

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

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

## I

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

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

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

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



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

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

## **L**

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

## **M**

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

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

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

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

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

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

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

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

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

**N**

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

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

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

**O**

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

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

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

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

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

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

**P**

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

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

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

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

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

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

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

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

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

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

## R

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

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

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

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

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

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

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

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

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

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

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

## S

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

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

**SPECIAL ASSESSMENT** Another name for NON-AD VALOREM ASSESSMENT.

**SID** See Special Improvement District

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

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

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

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

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

## T

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

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

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

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

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

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

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

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

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

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

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

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

## U

**UDOT** An acronym for the Utah Department of Transportation.

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

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

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

## W

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

## Z

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

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ACRONYMS

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