



**RESOLUTION** 06-06-2012  
**FY 2011/2012 BUDGET AMENDMENT #2**

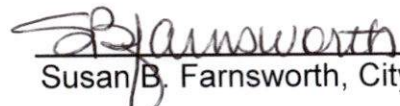
**BE IT HEREBY RESOLVED:**

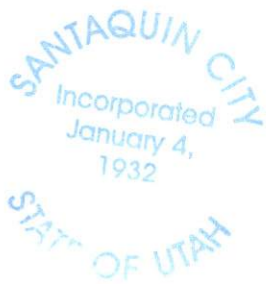
**SECTION 1:** The attached document represents adjustments to the Fiscal Year 2011/2012 Budget.

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

**APPROVED THIS 27<sup>th</sup> DAY OF JUNE, 2012.**

  
James E. DeGraffenried, Mayor

  
Susan B. Farnsworth, City Recorder



## Santaquin City

Fiscal Year 2011-2012 - Budget Amendment (2)

June 27, 2012

<b>Budget Changes by Fund:</b>		Prior Budget	Amendment (1) [Change]	Final Budget
<b>General Fund:</b>				
<u>Revenues:</u>				
10-38-900	Unanticipated General Fund Revenues	\$ 4,233,148	\$ 66,167	\$ 4,299,315
10-39-911	Transfer from Sewer	\$ 300,000	\$ 432,000	\$ 732,000
<b>Total Changes to Revenues:</b>			<b>\$ 498,167</b>	
<u>Expenditures:</u>				
10-41-XXX	Legislative - Dept	\$ 55,091	\$ 26,040	\$ 81,131
10-42-XXX	Court - Dept	\$ 213,764	\$ 59,258	\$ 273,022
10-43-XXX	Administrative - Dept	\$ 501,826	\$ (5,377)	\$ 496,449
10-48-XXX	Engineering - Dept	\$ 75,000	\$ (1,800)	\$ 73,200
10-51-XXX	Buildings and Grounds - Dept	\$ 81,992	\$ 14,410	\$ 96,402
10-52-XXX	Emergency Medical Technicians - Dept	\$ 140,617	\$ 3,270	\$ 143,887
10-54-XXX	Police - Dept	\$ 1,106,611	\$ 41,340	\$ 1,147,951
10-57-XXX	Fire Protection - Dept	\$ 88,525	\$ (7,355)	\$ 81,170
10-60-XXX	Streets - Dept	\$ 472,135	\$ (10,305)	\$ 461,830
10-62-XXX	Sanitation - Dept	\$ 306,950	\$ 54,408	\$ 361,358
10-68-XXX	Building Inspection - Dept	\$ 180,696	\$ 19,073	\$ 199,769
10-70-XXX	Parks - Dept	\$ 98,644	\$ 6,940	\$ 105,584
10-72-XXX	Emergency Management Services - Dept	\$ -	\$ 43	\$ 43
10-77-XXX	Cemetery - Dept	\$ 70,009	\$ 2,049	\$ 72,058
10-78-XXX	Planning & Zoning - Dept	\$ 195,812	\$ (7,067)	\$ 188,745
10-90-100	Transfer to PS Impact Fee	\$ 132,100	\$ 130,000	\$ 262,100
10-90-200	Transfer to Recreation	\$ 98,000	\$ (8,000)	\$ 90,000
10-90-300	Transfer to Museum	\$ 4,570	\$ (1,100)	\$ 3,470
10-90-400	Transfer to Library	\$ 77,900	\$ (9,400)	\$ 68,500
10-90-500	Transfer to Seniors Fund	\$ 23,700	\$ 2,500	\$ 26,200
10-90-550	Transfer to Computer Fund	\$ 66,000	\$ 4,773	\$ 70,773
10-90-600	Transfer to Capital Projects	\$ 47,060	\$ 26,000	\$ 73,060
10-90-700	Transfer to Capital Vehicles	\$ 126,067	\$ 8,467	\$ 134,534
<b>Total Changes to Expenditures:</b>			<b>\$ 348,167</b>	
<b>Additional Contribution to Fund Balance Requirements (5-18%):</b>			<b>\$ 150,000</b>	
<b>Grand Total Changes to Expenses &amp; Equity:</b>			<b>\$ 498,167</b>	
<u>Capital Projects:</u>				
<u>Revenues:</u>				
41-40-225	Main Street Project	\$ 2,600,000	\$ (470,000)	\$ 2,130,000
41-39-100	Transfer from General Fund	\$ 47,060	\$ 26,000	\$ 73,060
41-39-200	Contribution from Surplus (Beg Bal)	\$ -	\$ 534,000	\$ 534,000
<b>Total Changes to Revenues:</b>			<b>\$ 90,000</b>	
<u>Expenditures:</u>				
41-40-740	Main Street Project	\$ 2,600,000	\$ 64,000	\$ 2,664,000

Notes:

Slightly higher than expected revenues  
To cover overages - Mostly due to the WRF Project & delays (132 from prior year PS Impact Fee deficit)

Creation of a \$1000 Buffer (Election Costs, Logo Rollout etc.)  
Creation of a \$1000 Buffer (State Fines & Legal Fees etc.)  
Creation of a \$2000 Buffer (Came in under budget)  
Creation of a \$0 Buffer (Came in under budget)  
Creation of a \$1000 Buffer (Utility Costs Consolidated etc.)  
Creation of a \$500 Buffer (New transport vehicle etc.)  
Creation of a \$2000 Buffer (Wages & Overtime etc.)  
Creation of a \$500 Buffer (Came in under budget)  
Creation of a \$1000 Buffer (Came in under budget)  
Creation of a \$1000 Buffer (Increased usage & fuel surcharge under the old contract)  
Creation of a \$1000 Buffer (Allocation error with employee wages between depts)  
Creation of a \$1000 Buffer (Fuel, Equip Maint, etc)  
Supplies for the Great Shakeup  
Creation of a \$1000 Buffer (Cemetery GPS - Grant Matching Costs)  
Creation of a \$1000 Buffer (Came in under budget)  
Transfer to cover deficit balance from prior years (impact fees insufficient to cover debt service)  
Reduced burden on General Fund  
Reduced burden on General Fund  
Reduced burden on General Fund  
Increased participation (more food, service, etc.)  
Conversion of the entire Police Dept to docking laptops at one time  
Senior Citizen Center Parking Lot Resurfacing  
Accounting Error resulted in 3 semi-annual payment made in one budget year

Transfer to increase reserve balance in accordance with State Law

Funds received in prior fiscal year  
Transfer to cover Senior Citizen Parking Lot  
Authorization to utilize funds collected in the prior fiscal year

Solidified Project Funding after all Change Orders

## Santaquin City

Fiscal Year 2011-2012 - Budget Amendment (2)

June 27, 2012

<b>Budget Changes by Fund:</b>		Prior Budget	Amendment (1) [Change]	Final Budget
41-40-805	Senior Citizen Parking Lot	\$ -	\$ 26,000	\$ 26,000
<b>Total Changes to Expenditures:</b>			<b>\$ 90,000</b>	
<b>Capital Vehicle &amp; Equipment:</b>				
<u>Revenues:</u>				
42-39-306	Transfers from General Fund	\$ 126,067	\$ 8,467	\$ 134,534
42-39-306	Lease Proceeds - 2011/2012 Purchases	\$ -	\$ 111,770	\$ 111,770
<b>Total Changes to Revenues:</b>			<b>\$ 120,237</b>	
<u>Expenditures:</u>				
42-40-771	Lease Purchases - 2011/2012	\$ -	\$ 110,770	\$ 110,770
42-41-010	2011-12 Vehicles - Lease Payment	\$ -	\$ 8,467	\$ 8,467
42-41-015	Lease Closing Cost Fees	\$ -	\$ 1,000	\$ 1,000
<b>Total Changes to Expenditures:</b>			<b>\$ 120,237</b>	
<b>Computer Technology Capital Fund</b>				
<u>Revenues:</u>				
43-39-100	Transfers from General Fund	\$ 66,000	\$ 4,773	\$ 70,773
<b>Total Changes to Revenues:</b>			<b>\$ 4,773</b>	<b>\$ 70,773</b>
<u>Expenditures:</u>				
43-40-210	Laptop Rotation	\$ 14,000	\$ 4,773	\$ 18,773
<b>Total Changes to Expenditures:</b>			<b>\$ 4,773</b>	<b>\$ 18,773</b>
<b>Water Fund:</b>				
<u>Revenues:</u>				
51-37-110	Water Sales	\$ 781,000	\$ (36,000)	\$ 745,000
51-39-110	Contribution from Surplus	\$ -	\$ 118,400	\$ 118,400
<b>Total Changes to Revenues:</b>			<b>\$ 82,400</b>	
<u>Expenditures:</u>				
51-40-240	Supplies	\$ 29,000	\$ 62,000	\$ 91,000
51-40-252	Water Share Purchase	\$ -	\$ 20,400	\$ 20,400
<b>Total Changes to Expenditures:</b>			<b>\$ 82,400</b>	
<b>Sewer Fund:</b>				
<u>Revenues:</u>				
52-37-100	Sewer User Fees	\$ 1,180,000	\$ 42,000	\$ 1,222,000
<b>Total Changes to Revenues:</b>			<b>\$ 42,000</b>	
<u>Expenditures:</u>				
52-40-730	Capital Projects	\$ 300,000	\$ (290,000)	\$ 10,000
52-40-810	Debt Service Principal	\$ 148,436	\$ (100,000)	\$ 48,436

Notes:

Senior Citizen Parking Lot

3 semi-annual debt service payments were made instead of 2 within this budget year  
We leased from Zions Bank...received the total capital costs as a revenue

Expended Lease Proceeds to Purchase the 3 vehicles purchased in 2011-12  
Duplicate payment made in error  
Lease Closing Costs Fees

Additional transfer to cover PD Laptop Conversion

Police Department Computer Conversion

Wet Year & Over Estimated Sales  
Coverage of Operational Costs and Water Share Purchases from Water-In-Lieu-Of

Higher than anticipated operational costs  
Water Shares (Asset Purchase)  
Created a \$2000 Buffer

Higher than anticipated User Fees

Eliminated In-interim Sewer Project as WRF is proceeding  
Debt Service correction

## Santaquin City

Fiscal Year 2011-2012 - Budget Amendment (2)  
June 27, 2012

<b>Budget Changes by Fund:</b>		Prior Budget	Amendment (1) [Change]	Final Budget
52-40-900	Transfer to Other Funds (General)	\$ 333,000	\$ 432,000	\$ 765,000
<b>Total Changes to Expenditures:</b>			<b>\$ 42,000</b>	
<b>Sewer Impact Fees:</b>				
<u>Revenues:</u>				
56-38-400	Department of Water Quality	\$ -	\$ 210,000	\$ 210,000
56-38-500	Santaquin City Share	\$ -	\$ 430,000	\$ 430,000
<b>Total Changes to Revenues:</b>			<b>\$ 640,000</b>	
<u>Expenditures:</u>				
56-40-720	Impact Fee	\$ 122,000	\$ 320,000	\$ 442,000
56-40-780	WRF Post Closing Expenditures	\$ -	\$ 320,000	\$ 320,000
<b>Total Changes to Expenditures:</b>			<b>\$ 640,000</b>	
<b>Park Impact Fee Fund:</b>				
<u>Revenues:</u>				
57-38-150	Contribution from Beginning Balance	\$ 210,000	\$ 382,000	\$ 592,000
<b>Total Changes to Revenues:</b>			<b>\$ 382,000</b>	
<u>Expenditures:</u>				
57-40-410	Orchard Cove Park (North Orchards)	\$ -	\$ 382,000	\$ 382,000
<b>Total Changes to Expenditures:</b>			<b>\$ 382,000</b>	
<b>Public Safety Impact Fee Fund:</b>				
<u>Revenues:</u>				
58-38-200	Transfer from General Fund	\$ 132,100	\$ 130,000	\$ 262,100
<b>Total Changes to Revenues:</b>			<b>\$ 130,000</b>	
<u>Expenditures:</u>				
58-40-760	Contribution to Surplus	\$ -	\$ 130,000	\$ 130,000
<b>Total Changes to Expenditures:</b>			<b>\$ 130,000</b>	
<b>Recreation Fund:</b>				
<u>Revenues:</u>				
61-39-100	Transfer from General Fund	\$ 98,000	\$ (8,000)	\$ 90,000
61-39-300	Contribution from Surplus	\$ 7,088	\$ (2,425)	\$ 4,663
61-33-100	Cell Tower Lease Revenue	\$ 26,771	\$ 9,700	\$ 36,471
61-33-050	On Line Registrations	\$ -	\$ 18,900	\$ 18,900
<b>Total Changes to Revenues:</b>			<b>\$ 18,175</b>	
<u>Expenditures:</u>				
61-40-120	Part-Time Wages	\$ 36,440	\$ 18,175	\$ 54,615
<b>Total Changes to Expenditures:</b>			<b>\$ 18,175</b>	
<b>Santaquin Days Fund:</b>				
<u>Revenues:</u>				

Notes:

Transfer to Cover General Fund Operational Needs  
Created a \$2000 Buffer

Illustrating a portion of the WRF revenues to offset expenditures  
Illustrating a portion of the WRF revenues to offset expenditures

WRF Project & Delay Costs  
WRF Project & Delay Costs

Authorization to utilize impact fees collected in prior fiscal years

Allocation of funds for the 2012 Park Improvement Project(s)

Transfer to retire Negative Balance from Prior Year

To Retire Negative Balance from Prior Years

Reduced Burden on General Fund  
Utilization of Prior Year Fund Balance  
Revenue Correction (one time) for 2nd cell phone carrier  
Transition of recreation fee collection from front desk to online payments

Additional Part Time Wages for Snack Shack and other program expansions  
Created a \$1000 Buffer

## Santaquin City

Fiscal Year 2011-2012 - Budget Amendment (2)  
June 27, 2012

### Budget Changes by Fund:

		Prior Budget	Amendment (1) [Change]	Final Budget
62-39-300	Contribution from Surplus	\$ -	\$ 5,212	\$ 5,212
<b>Total Changes to Revenues:</b>			<b>\$ 5,212</b>	
<b>Expenditures:</b>				
62-40-245	Miscellaneous	\$ 4,850	\$ 5,212	\$ 10,062
<b>Total Changes to Expenditures:</b>			<b>\$ 5,212</b>	
<b>Chieftain Museum Fund:</b>				
<b>Revenues:</b>				
63-39-100	Transfers from General Fund	\$ 4,570	\$ (1,100)	\$ 3,470
<b>Total Changes to Revenues:</b>			<b>\$ (1,100)</b>	
<b>Expenditures:</b>				
63-40-110	Salary & Wages	\$ 3,236	\$ (1,100)	\$ 2,136
<b>Total Changes to Expenditures:</b>			<b>\$ (1,100)</b>	
<b>Library Fund:</b>				
<b>Revenues:</b>				
72-31-100	Property Taxes	\$ 33,100	\$ 6,300	\$ 39,400
72-39-410	Transfer from General Fund	\$ 77,900	\$ (9,400)	\$ 68,500
<b>Total Changes to Revenues:</b>			<b>\$ (3,100)</b>	
<b>Expenditures:</b>				
72-40-120	Part-Time Wages	\$ 32,293	\$ (800)	\$ 31,493
72-40-730	Capital Projects	\$ 7,900	\$ (2,300)	\$ 5,600
<b>Total Changes to Expenditures:</b>			<b>\$ (3,100)</b>	
<b>Senior Citizens Fund:</b>				
<b>Revenues:</b>				
75-39-100	Transfer from General Fund	\$ 23,700	\$ 2,500	\$ 26,200
75-34-200	Eldred Revenues	\$ -	\$ 1,300	\$ 1,300
75-34-300	Meals	\$ 4,750	\$ 1,308	\$ 6,058
75-34-400	Mountainland Assoc of Govt	\$ 4,500	\$ 1,400	\$ 5,900
<b>Total Changes to Revenues:</b>			<b>\$ 6,508</b>	
<b>Expenditures:</b>				
72-40-120	Salary & Wages	\$ 17,568	\$ 4,100	\$ 21,668
72-40-620	Sundry	\$ -	\$ 2,408	\$ 2,408
<b>Total Changes to Expenditures:</b>			<b>\$ 6,508</b>	

Notes:

This event spans budget year and often requires the utilization of prior year funds as the expenditures catch up to the event proceeds

Created a \$1000 Buffer (Increase to cover current expenditures)

Reduced Burden on General Fund

Created a \$500 Buffer (Additional employee hours lower than anticipated (50% of the year)

The library receives a proportionate share of taxes collected (Higher than anticipated)

Reduced burden on General Fund

Reduction of Part Time Hours

Lower than anticipated Capital Project Cost (Parking Lot Light, phone, windows)

Created a \$1000 Buffer

General fund transfer to cover operational costs

Increased intergovernmental revenues due to increased participation

Increased revenues due to increased participation

Increased intergovernmental revenues due to increased participation

Increased Operational Cost to cover Increased Participation

Increased Operational Cost to cover Increased Participation

Created \$1000 Buffer

# Santaquin City

Fiscal Year 2010-2011 - Budget Amendment (2)

June 27, 2012

## Transfers

### General Fund Transfers:

<u>Acct No</u>	<u>Acct Description</u>	<u>Amount</u>
10-39-911	Transfer from Sewer	\$ 432,000
10-90-100	Transfer to PS Impact Fee	\$ 130,000
10-90-200	Transfer to Recreation	\$ (8,000)
10-90-300	Transfer to Museum	\$ (1,100)
10-90-400	Transfer to Library	\$ (9,400)
10-90-500	Transfer to Seniors Fund	\$ 2,500
10-90-550	Transfer to Computer Fund	\$ 4,773
10-90-600	Transfer to Capital Projects	\$ 26,000
10-90-700	Transfer to Capital Vehicles	\$ 8,467

### Other Fund Transfers:

<u>Acct No</u>	<u>Acct Description</u>	<u>Fund</u>	<u>Amount</u>
52-40-900	Transfer to General Fund	Sewer Fund	\$ 432,000
58-38-200	Transfer from General Fund	Public Safety Impact Fee	\$ 130,000
61-39-100	Transfer from General Fund	Recreation Fund	\$ (8,000)
63-39-100	Transfer from General Fund	Museum Fund	\$ (1,100)
72-31-410	Transfer from General Fund	Library Fund	\$ (9,400)
75-39-100	Transfer from General Fund	Seniors Fund	\$ 2,500
43-39-110	Transfer from General Fund	Computer Technology Cap	\$ 4,773
41-39-100	Transfer from General Fund	Capital Projects Fund	\$ 26,000
42-39-100	Transfer from General Fund	Capital Vehicle & Equipment	\$ 8,467