



## **ANNUAL BUDGET 2020-2021**



**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

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**SANTAQUIN CITY ANNUAL BUDGET**

**FOR THE FISCAL YEAR**

**JULY 1, 2020 – JUNE 30, 2021**

**KIRK F. HUNSAKER**

MAYOR

**NICHOLAS P. MILLER**

COUNCIL MEMBER

**ELIZABETH B. MONTAYA**

COUNCIL MEMBER

**D. LYNN MECHAM**

COUNCIL MEMBER

**DAVID S. HATHAWAY**

COUNCIL MEMBER

**JENNIFER BOWMAN**

COUNCIL MEMBER

**BENJAMIN A. REEVES**

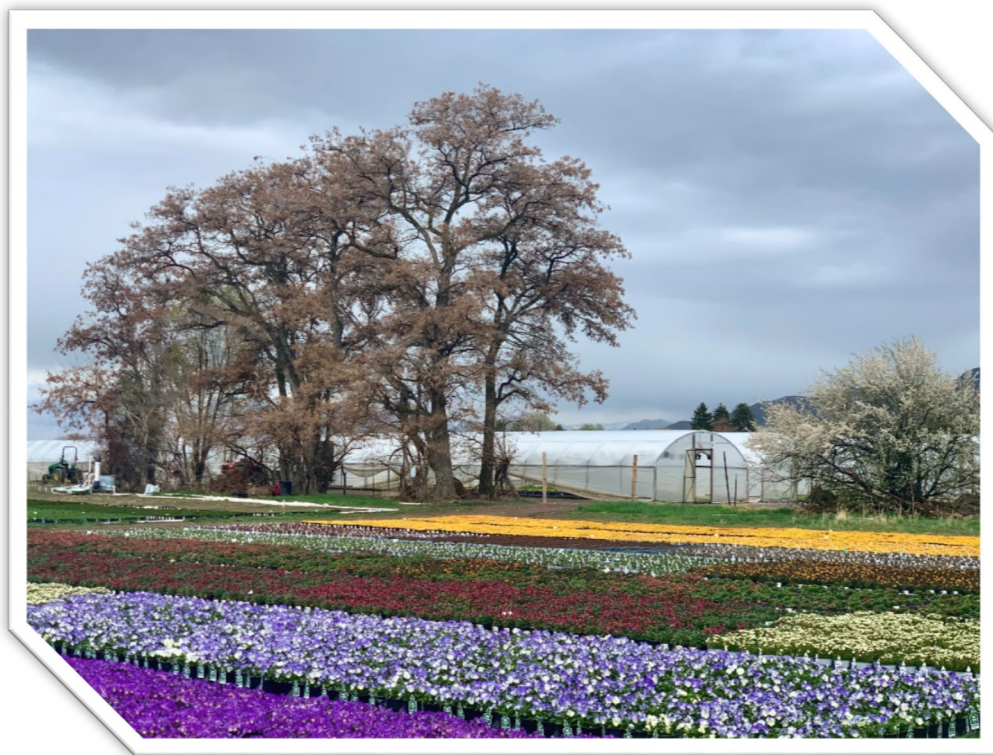
CITY MANAGER

**K. AARON SHIRLEY**

FINANCE DIRECTOR

## **MISSION STATEMENT**

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



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# **SANTAQUIN CITY**

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### **EXECUTIVE SUMMARY**

June 16, 2020

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

It is my pleasure to present the Fiscal Year (FY) 2020-2021 Budget to you for your approval. This is a balanced budget that provides for the full on-going operations of the city. This document is prepared for your consideration following the presentations of the Tentative Budget on May 5, 2020 and the Public Hearing on June 2<sup>nd</sup> and June 16<sup>th</sup>, 2020. The following Budget Message is a brief overview of the highlights in the budget.

The budget is the financial plan for FY2020-2021. It provides the financial guidance necessary to implement the goals and objectives established by the Mayor and City Council. The budget is one of the primary guiding documents that the city prepares each year. It provides a delicate balance to ensure that city resources are managed responsibly, and essential city services are held to the highest level of quality.

The changing demographics of Santaquin City, with new people moving to our community every day, requires that we balance an ever-increasing demand for services within the financial constraints of the city. This balanced budget identifies financial trends, identifies increased revenues, features a number of major capital projects and creates several new positions that will help us continue to make Santaquin City the greatest community in the country.

### **BUDGET MESSAGE**

This budget has been prepared in the midst of the COVID-19 pandemic that has greatly changed economic conditions and expectations around the country since Council and staff met in February for the city's annual budget planning session. Cities across both the state and country are attempting to assess the impact that COVID-19 will have on revenue sources such as sales, fuel, and transient room taxes but as of June, 2020 there are still a lot of unknowns when it comes to what will happen to the economy as a whole.

With all of these unknowns, most cities across Utah are moving forward with their budgets created prior to the outbreak and including a 5%, 10%, and 15% phased reduction contingency plan. Santaquin City, however, is taking the opposite approach and creating a lean budget that reduces costs by 15% upfront and allows for a 5%, 10%, and 15% phased budget restoration if and when the

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corresponding revenues come into the city. This approach helps set expectations for department directors and staff upfront, instead of cutting projects and budgets mid-year, there is a potential for budget restorations.

As the city plans to bond for a new city hall against sales taxes, this revenue source has been carefully analyzed for the coming year especially taking into consideration the reality of potential economic impact of COVID-19. Sales taxes are collected and distributed by the State Tax Commission are divided among local governments according to 1) point of sale or sales transactions in the city and 2) population. As Santaquin has a small commercial base, COVID-19 is anticipated to have little effect on point of sale revenues which accounts for 50% of what is received from the state. What will be affected is the other 50% of sales tax revenue which is distributed on the basis of population and reflects the trends in statewide averages which, according to latest estimates from the Utah League of Cities and Towns, are projected to drop by 4%. With that said, amidst the COVID-19 pandemic, grocery store sales tax revenues state-wide have experienced a 26.5% increase and the city will be opening its doors for its new Maceys grocery store in June of 2020. With all of these factors taken into account, conservative estimates show the city increasing year over year sales tax revenues in the coming fiscal year by 5.7%.

It is important to note that even in these uncertain times, the city's priorities are as follows:

1. Maintain Debt Payments
2. Take Care of City Employees in Order to Maintain Service Levels
3. Allocate City Funds Towards Projects which would Leverage or "Match" Funding Provided by Federal and State Grants

The city must make its debt payments to maintain its credit rating and with the city's reserve funds at the maximum allowed level of 25%, the city is in good financial position to ensure that happens. City employees need to be taken care of to ensure city services continue to run at current level. While a cost of living adjustment will still be provided, merit increases are not budgeted for this year unless revenues come in for budget restorations as mentioned previously. Finally, with all of the federal funding becoming available because of COVID-19, the city is committed to finding as much federal, state, and grant dollars as possible to fund current year projects.

Despite the COVID-19 pandemic, the city continues to plan for future growth. The population of the State of Utah is projected to double by 2065 to nearly 6 million, with a significant amount of that population growth projected within Utah County. Santaquin City is already experiencing a significant wave of growth. However due to the topography of the region, Santaquin City, as the southern gateway to developable lands west of Utah Lake, will continue to experience high levels of growth.

According the US Census projections, Santaquin City has increased its population by an average of 4.3% over the past seven years. However, based upon the city's own building permits and average number of residents per home, the city's internal estimate of the average population growth rate is closer to 5.1%. Historically, US Census data from 2000 to 2010, illustrated that Santaquin City's



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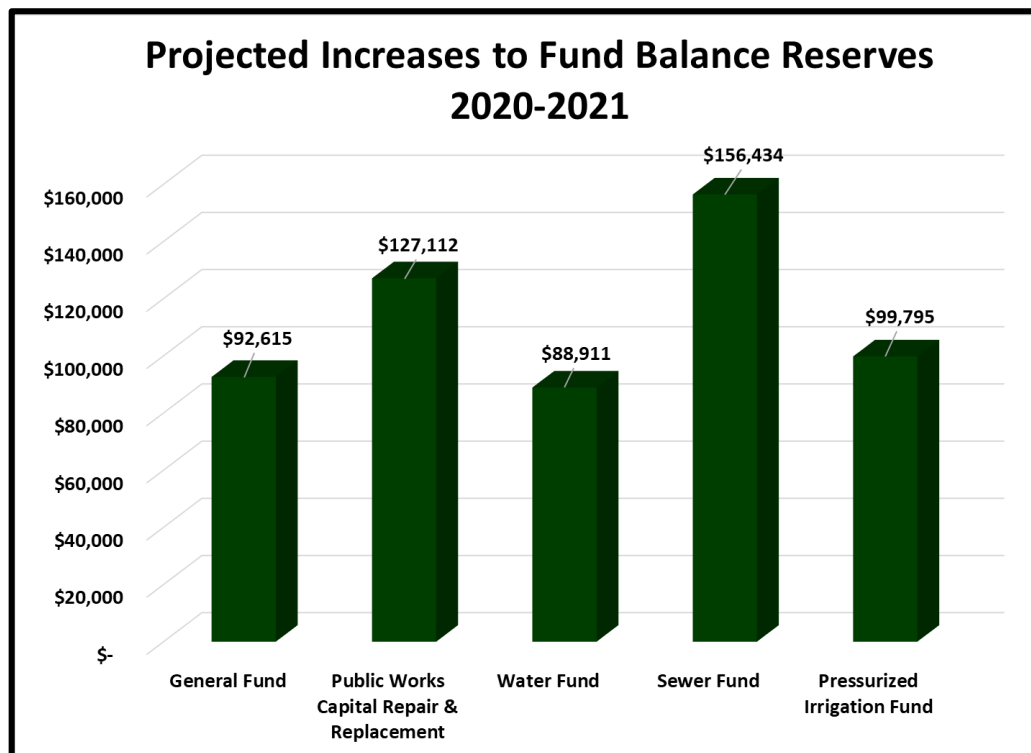
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population grew by 88%, which was well beyond the published yearly estimates provided by the Census Bureau in midyears between the formal censuses.

In addition to population growth, there is a demand for new housing, and the scarcity of affordable housing has rapidly increased home values and home construction costs. Further complicating the growth is an extremely low unemployment rate in the region. The April 2020 unemployment rate in Utah County was 2.8%, which is below the State of Utah's average of 3.6% and the national average of 4.4%. While on the surface low unemployment rates are positive, the scarcity of labor inevitably increases the capital cost of infrastructure projects needed in a high growth community.

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

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

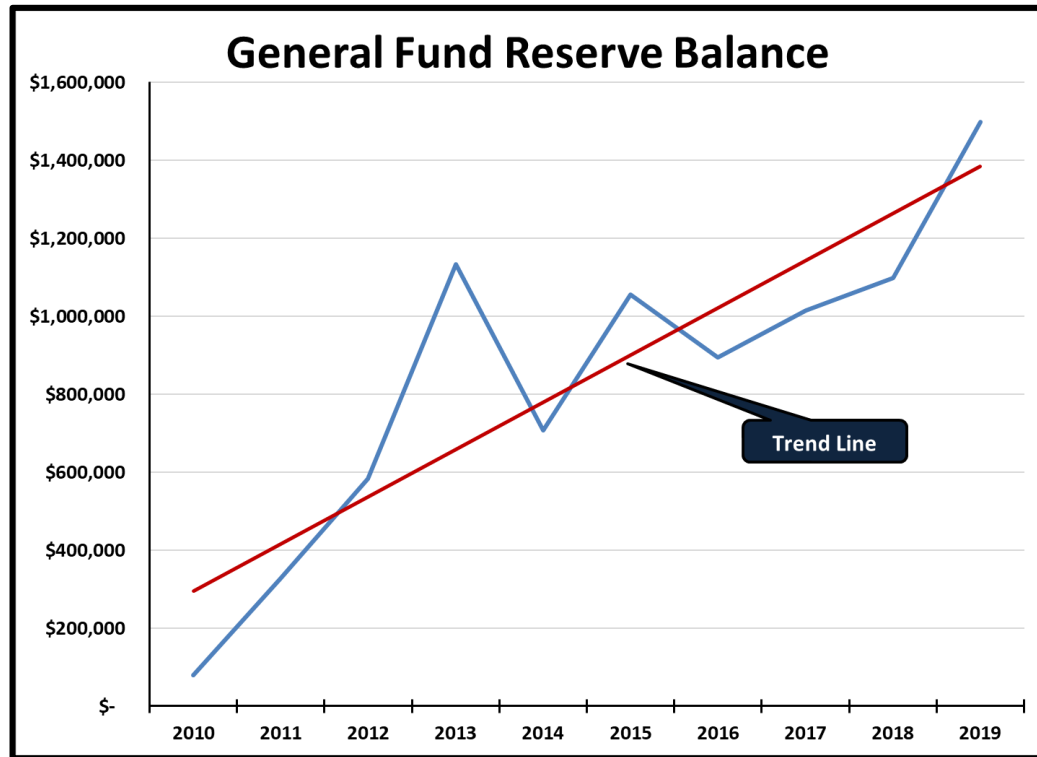


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From 2010 to 2020, Santaquin City has grown its General Fund Reserves by \$1,419,873 or 1,801% from its low. In FY2019-2020 General Fund reserves increased by another 36.4% and citywide reserves increased by 152.5%.



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

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## 2020-2021 APPROVED BUDGET

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### Financial Policies

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

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

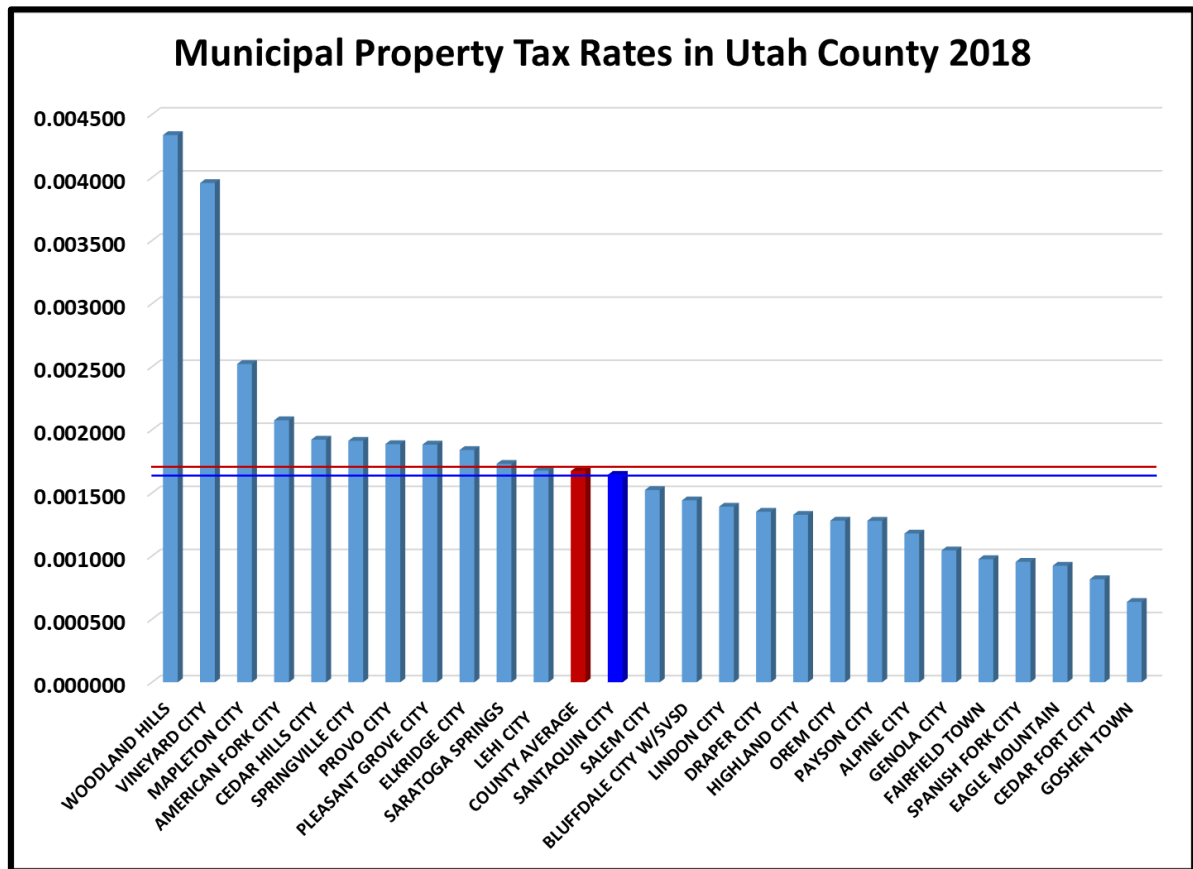
- Enact policies that are in harmony with adopted ordinances, General Plan, and Capital Facilities plans and the goals and vision established by the City Council.
- Revenues and expenditures should be estimated at levels that are believed to be achievable.
- One-time revenues should be used for one-time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

\*Full financial policies for Santaquin City can be found on page 31 of this document.

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## 2020-2021 APPROVED BUDGET

### Revenue Highlights



- Santaquin City is not proposing a property tax increase in FY2020-2021. Property Taxes are estimated by the Utah County Clerk's office to be \$818,708 for the General Fund and \$72,802 for the Library. This 6.4% increase reflects an average growth rate consistent with the city's increase in housing. In FY2018-2019, Santaquin City's property tax rate was just below the average of all cities within Utah County.
- Sales taxes in FY2020-2021 are estimated to increase by 5.7% to approximately \$1.59M.
- Utility Service Fees are modified each July with a Cost of Living Adjustment (COLA) based upon the Consumer Price Index for the preceding calendar year. For FY2020-2021, this reflects a 1.8% increase to base and user rates for Culinary Water, Pressurized Irrigation Water, Storm Water, Solid Waste and Sewer\* Fees. (\*The sewer base rate increase of \$20/month imposed in FY2011 is exempt from the annual COLA increase). These adjustments, in combination with new home construction, will increase revenues as follows:



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Service:	Revenue FY2019-2020	Projected Revenue FY2020-2021
Culinary Water	\$1,107,815	\$1,239,578
Pressurized Irrigation Water	\$947,081	\$1,057,609
Storm Water	\$43,565	\$46,500
Sanitary Sewer	\$1,858,584	\$1,972,962
Solid Waste	\$737,600	\$800,000
<b>Total:</b>	<b>\$4,694,645</b>	<b>\$5,116,649</b>

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

- Fund to fund transfers are a necessity to cover operational overhead costs within a community that has an extremely low commercial business base. The city works to keep those transfers as low as possible from year to year. For FY2020-2021, proposed transfers to the General Fund have increased by \$75,000\* or 6.4%. (\*Reflects all year over year transfers to the General Fund including repayment loans made by the General Fund to subsidiary funds in prior years).

Of course, the best way a city can relieve pressure to transfer proceeds into the General Fund is to expand the commercial tax base of the city. As described in more detail in this budget, a significant effort was undertaken to remove barriers and facilitate the construction of a 32-acre commercial development with a Maceys grocery store anchor opening Summer of 2020. Expansion of sales taxes, commercial property taxes, and job creation is the key to relieving the Enterprise Funds from the overhead burden of the General Fund.

- Impact fees (new home construction fees) estimated across all the enterprise funds are based upon a projection of 150\* new homes that will be constructed in FY2020-2021. These one-time funds are earmarked for specific capital projects for which they were collected. The timing of these projects will be based upon actual impact fee receipts. As such, fluctuations in the housing market will not affect the operational budgets outlined in the FY2020-2021 Budget. However, increases or decreases to the rate at which new housing is constructed may have an effect upon the timing of these projects.

*\*Initially, projections of new home construction were anticipated to be 400 new homes in FY2020-2021. However, this projection was reduced to 150 for budgeting purposes as a result of the unknown economic effect of COVID-19.*

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## 2020-2021 APPROVED BUDGET

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### Personnel

This budget includes an increased number of part-time firefighters and Community Services Instructors but does not create any new positions just sharing of the same number of hours between more part-time employees.

### Citywide personnel changes broken down by Function Area and Employment Classification\*

#### 3-year Comparison

Functional Area	2019	2020	2021	Variance
<b>Administration:</b>				
Full Time	4	4	4	0
Part Time	7	7	7	0
Seasonal/Volunteer	1	1	0	-1
<b>Community Development:</b>				
Full Time	6	7	7	0
Part Time	2	3	2	-1
Seasonal/Volunteer	0	0	0	0
<b>Leisure Services:</b>				
Full Time	3	5	5	0
Part Time	24	28	38	10
Seasonal/Volunteer	50	51	50	-1
<b>Public Safety:</b>				
Full Time	14	14	15	1
Part Time	17	19	22	3
Seasonal/Volunteer	38	38	30	-8
<b>Public Works:</b>				
Full Time	10	10	10	0
Part Time	3	2	2	0
Seasonal/Volunteer	3	3	3	0
<b>Total City Wide:</b>				
Full Time	37	40	41	1
Part Time	53	59	71	12
Seasonal/Volunteer	92	93	83	-10
<b>Grand Total City Wide:</b>	182	192	195	3

*\*Santaquin City has placed a temporary hold on new positions due to COVID-19. It is anticipated that this temporary hold will be lifted as economic indicators improve.*

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In FY2019-2020, Santaquin City employed the services of an independent third party to conduct a market analysis for all Santaquin City positions. While slight adjustments are anticipated for specific high demand positions such as Police Officers and Building Inspectors, Santaquin City has continued to increase public safety salaries more quickly than the remainder of the city staff due to market conditions.

The success for this strong position can be attributed to the formation and active attention of a Salary Review Committee, which includes the Mayor, two council members, and senior staff. A policy implemented by this committee in FY2014-2015, set a goal to have all personnel, who are performing at or above expectations, hit their salary range midpoint within nine years and max-point within eighteen years. Though difficult to implement at the time, this policy has ensured that our staff is adequately compensated comparable to the market.

For FY2020-2021, personnel wages are proposed to increase for Cost of Living Purposes by 1.8% (e.g. given in January 2020). This increase is based upon the Consumer Price Index for calendar year 2019. If revenues come in and budget restorations are made, then possible merit increases will allow an additional increase of up to 2.2% per employee (e.g. given after employee performance reviews on their anniversary date). Furthermore, Santaquin City will be accounting for the wage increase with promotions as appropriate.

Furthermore, Santaquin City implemented a 401K contribution for all Utah State Retirement System Tier-2 FT Public Safety employees to create parity between Tier-2 and Tier-1 personnel. This policy change has proven successful in incentivizing new recruits to consider the Santaquin City Police Department for their career while striving to retain their services for the entire duration of their career. Legislative changes from the 2019 Legislative Session have altered this policy in 2020 when all cities will be required to increase URS contributions for Tier-2 public safety employees statewide. Although there will be no financial impact on Santaquin City from this legislative change since the city is already voluntarily making those contributions, the city will be losing a portion of the strategic advantage over neighboring cities that is currently enjoyed today.

Medical and dental insurance premiums will experience an 7.82% increase in FY2020-2021. In order to maintain the long-standing commitment to its employees, and to attract and retain new employees, the Santaquin City council has decided to continue to cover 100% of insurance benefits for the employees of the city. Although it leaves less money for other expenses, Santaquin is one of the few cities to still have full health insurance coverage for its staff. In FY2020-2021, medical and dental insurance will continue with the Educator Mutual Insurance (EMI) Company. For more information regarding Salary and Benefits, please see subsection Salary and Benefits under the Budget Summary Section of the FY2020-2021 Budget.

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### Operations

Many operating accounts remained unchanged in FY2020-2021. Although a few accounts were increased when the additional expenditures were unavoidable, great effort was placed upon finding efficiencies that could offset the need to impose increases (See Appendix A).

### Capital Projects

Santaquin City has done an exceptional job planning for, and implementing, strategically planned capital projects, which have prepared the city for the wave of growth that it is currently experiencing and will continue to experience in the decades ahead. The city has a fully metered pressurized irrigation system with nearly 100% of the city's residents connected. The city has, and continues to grow, its culinary and irrigation water rights, sufficient to maintain its current growth rate through buildout. Our community has invested in a state-of-the-art Water Reclamation Facility (WRF), which is the first in the State of Utah to treat (to an exceptionally high quality) and reuse 100% of the city's sewer effluent in the city's Pressurized Irrigation System. This ever-growing water resource, which has already regenerated and reused over 1 billion gallons of water, will help the city continue to meet its water needs through buildout.

In FY2019-2020, Santaquin City completed construction on a two-part Booster Pump and Irrigation Tank Project, which will provide the city the means to move water from any source to any pressure zone within the city. The construction of an irrigation tank on the east bench was also completed and will provide an irrigation source for the east side irrigation system.

In FY2019-2020, Santaquin City also resolved a significant health and safety issue by working in partnership with the Summit Ridge Developer to provide a secondary access to this development by extending Summit Ridge Parkway to US-6 Main Street. The bond for this project constructed a new (500 West Street) behind Santaquin Elementary school leading to the city's Rodeo Grounds. Road construction incentive dollars will be used to offset road construction costs for the developers of the Orchard Lane Commercial District provided they commence construction on their anchor grocery store pursuant to the schedule outlined by the City Council. Lastly, the 2018 Roads Bond will widen 300 West Street, north of Main Street, in an effort to provide two-way traffic with parking and eliminate the city's only permanent one-way street.



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Other Capital Projects in FY2020-2021 include:

Carry Over Projects from FY2019-2020:

- NRCS Debris Basin Study
- Storm Drainage Master Plan
- Public Safety Capital Facility Plan Update
- Irrigation Water Capital Facility Plan Update
- Culinary Water Capital Facility Plan Update

New Projects in FY2020-2021:

- New City Hall
- 400 East 450 South - Storm Water Project
- Highland Drive/Canyon Road – In Design/Land Acquisition
- Rebuild Center Street North of Apple Valley Elementary
- Cemetery Expansion – Pave New Road Way

*For more detailed information on Capital Projects, please see the Capital Projects section of the FY2020-2021 Budget*

### Capital Vehicles and Equipment

To lower the cost of repairs and ensure the highest possible residual/resale value, Santaquin City has implemented a vehicle rotation program that ensures that all safety sensitive positions have vehicles that remain under warranty.

### Debt

The city has a current annual debt service obligation of approximately \$1.98M. This budget accounts for increased debt of \$7.1M for a new city hall.

The city has no general obligation debt.

For more information regarding debt as well as the impact of debt on operations and the legal limit for indebtedness, please see subsection City Debt under the Budget Summary Section of the FY2020-2021 Budget.

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### Challenges for the Future

The City faces the following challenges in FY2020-2021 and beyond:

- The economic effects of, and service level changes needed to, address the COVID-19 pandemic.
- The impacts of rapid population growth and the need to provide affordable housing without undermining the rural nature of the community.
- Continuing to provide exceptional Public Safety services when demand for personnel is high and the pool of willing candidates is ever diminishing.
- Continually increasing need of funding for road maintenance and improvement.
- Determining what kind of city Santaquin wants to be 'when we grow up'.
- Ever-increasing demand for city services which may stretch the city's operational capacity.
- Demographic influx, which is changing the political environment and vision of the future.

### CONCLUSION

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

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

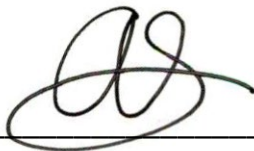
Respectfully submitted,



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**BENJAMIN A. REEVES**

Santaquin City Manager



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**K. AARON SHIRLEY**

Santaquin City Finance Director

**SANTAQUIN CITY**  
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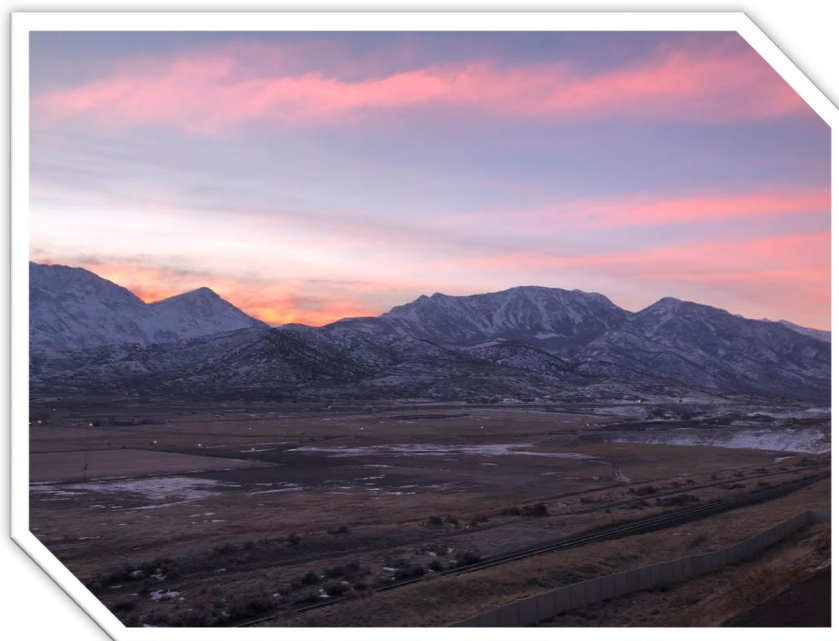
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**SANTAQUIN CITY COMMUNITY PROFILE SECTION**

This section of the city's FY2020-2021 budget includes information regarding the city's culture, location, population, education, economic development, and statistics.

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<a href="#">History</a> .....	21
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# **SANTAQUIN CITY**

## **2020-2021 APPROVED BUDGET**

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### **SANTAQUIN CITY COMMUNITY PROFILE**

#### **LOCATION**

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

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

#### **HISTORY**

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

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

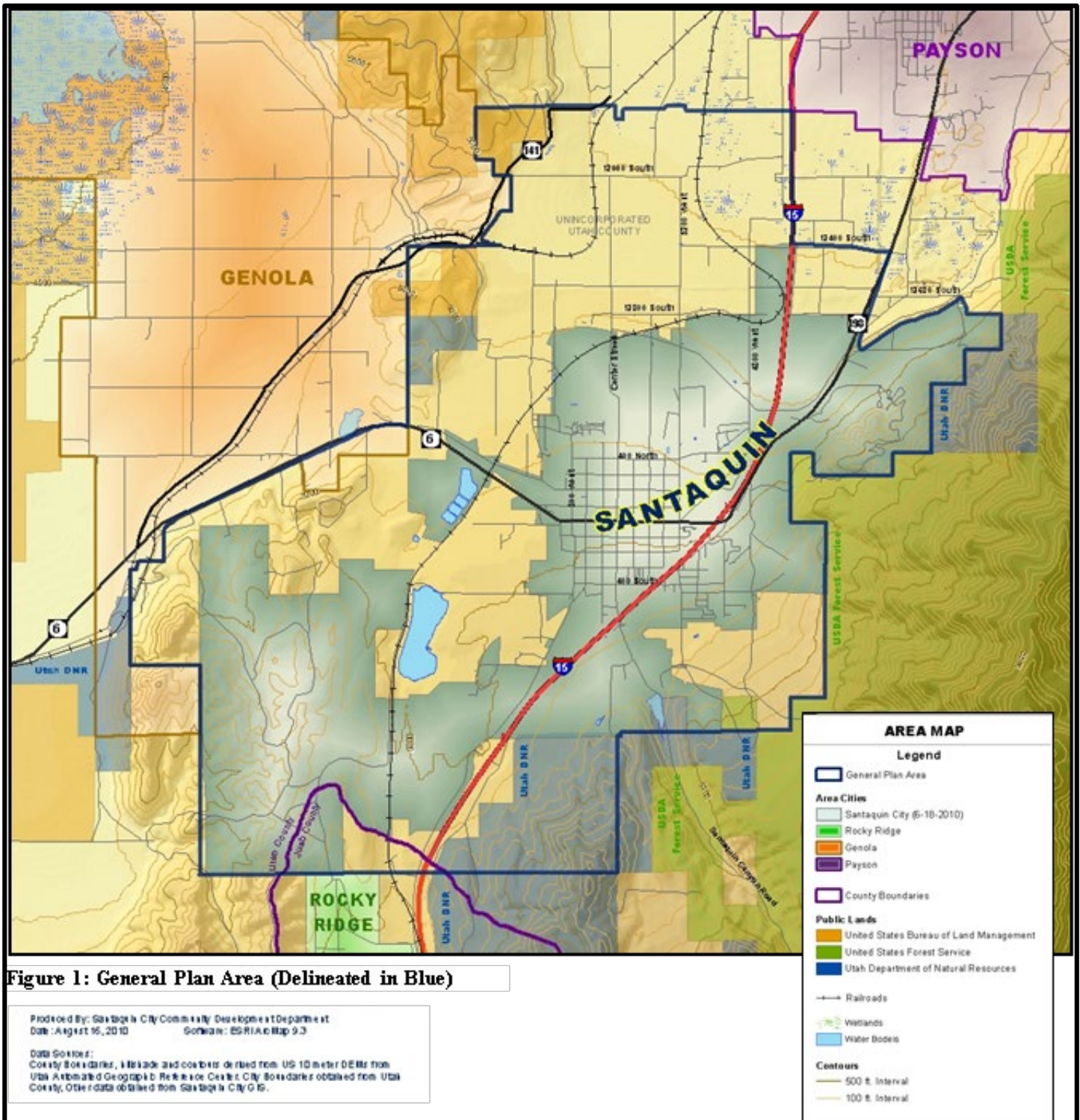




# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

### Santaquin Area Map

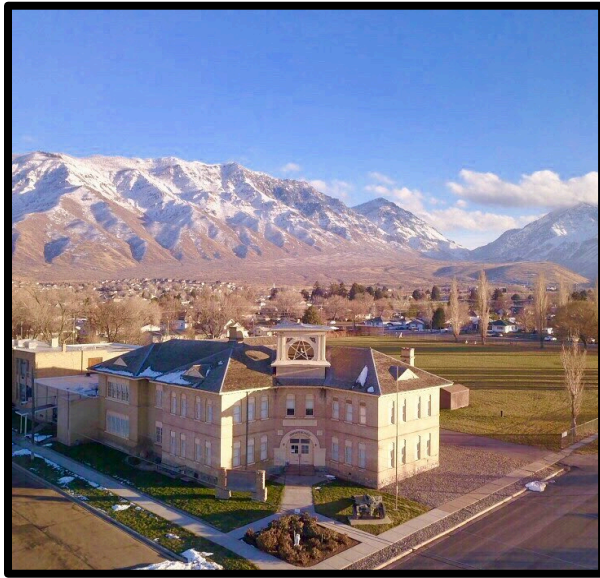


# **SANTAQUIN CITY**

## **2020-2021 APPROVED BUDGET**

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



**Old Rock School House  
Corner of 100 South and 100 West**

explained to them that the white men were good people and that the Great Spirit had warned them of the attack. It was claimed from that day, peace was made between the local Indians and the pioneers. It was decided to name the town after Guffich, but he declined the honor and asked that the settlement be named "Santaquin" after his son.

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

In addition to farming, early industries included a sawmill, a flour mill, a molasses mill, and a furniture shop. A silk industry was started with the planting of mulberry trees, some of which still remain in the city. Horse and buggy were the only means of transportation available until 1875, at which time the Utah Southern Railroad completed a line to Santaquin. About that time, rich ore was discovered in the Tintic area. Several mines were discovered on Santaquin ridge, or Dry Mountain, with copper, lead, silver, and zinc being mined; the Union Chief mine was the most prosperous.

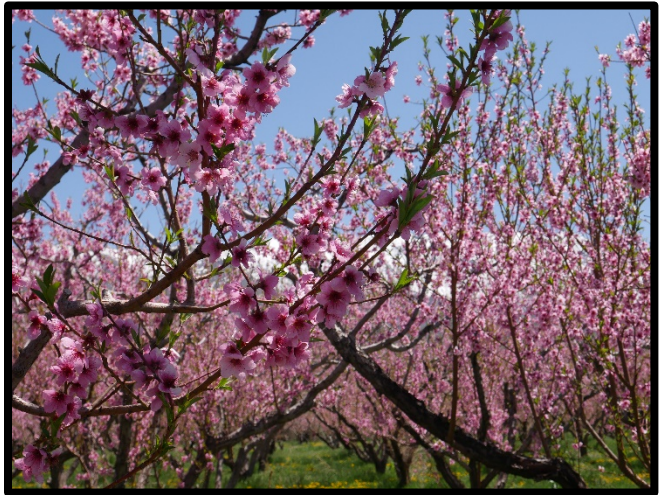


# **SANTAQUIN CITY**

## **2020-2021 APPROVED BUDGET**

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



**Santaquin's Orchard Blossoms**

the community and continue to serve the needs of local farmers. Natural gas service was brought to Santaquin in 1954 and marked a major development in the modernization of the community.

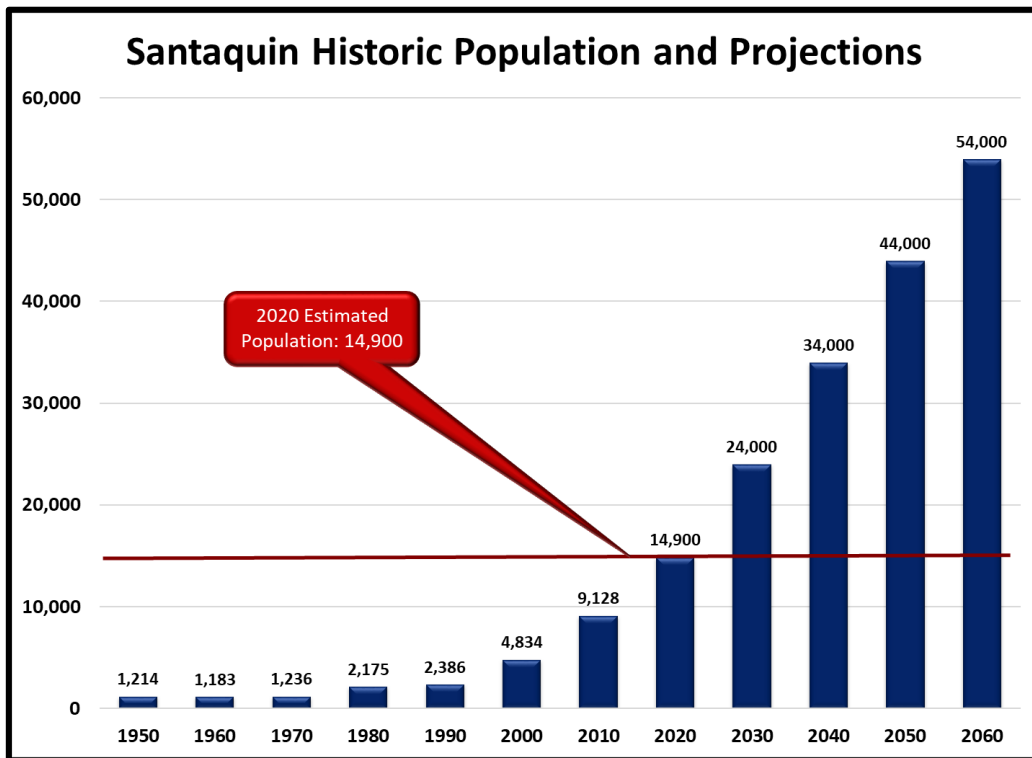
With the construction of the steel plant at Geneva and the rapid growth in the Provo-Orem area to the north, many fruit farmers relocated to the Santaquin area. Large orchards were planted, replacing wheat fields and pasture land. The construction of cold storage and fruit processing facilities created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

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

# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

The population of Santaquin has grown from 12 in 1851 to 1,214 in 1950, 1,236 in 1970, 2,386 in 1990, 4,834 in 2000, 9,128 in 2010, and an estimate of 13,800 in 2019. Mountainland Association of Governments projects Santaquin will nearly double in size within the next 10 years as growth in Utah County continues to push south. Potential build out of the city is estimated to near 55,000 persons and is illustrated in the following chart.



**Santaquin City's Youth City Council**

**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

# GENERAL DEMOGRAPHIC STATISTICS



## POPULATION PROJECTIONS

<b>Current (2020 Estimate)</b>	14,900
<b>2021</b>	15,500
<b>2030</b>	24,000
<b>2040</b>	34,000
<b>2050</b>	44,000
<b>2060</b>	54,000

**Total build-out is dependent  
upon future annexations**



## GENERAL INFORMATION

<b>Date of Incorporation</b>	January 4, 1932
<b>Form of Government</b>	Six Member Council
<b>Certified Tax Value of the City</b>	\$638,617,401

**Certified Tax Rate of the City** 0.001396

**Total Anticipated Property Tax** \$833,855

**Area of the City (sq. mi.)** 10.40

**Median Household Income** \$71,600

**Median Home Value (Census)** \$225,900

**Median Home Value (Zillow)** \$330,452

**Average Home Listing (Zillow)** \$333,354

**Population Growth Rate  
(2010-2019 U.S. Census est.)** 40.2%

**2019 Census Population  
(Federal estimate)** 12,865

### Population Composition

**White** 83.50%

**Hispanic** 15.10%

**American Indian** 0.10%

**Black** 0.03%

**Asian** 0.10%

**Other** 1.17%

### Gender

**Male** 52.2%

**Female** 47.8%

### Age

**Median Age** 23.1

**Under 20 Years** 41.2%

**18-64 Years** 53.3%

**65 and Over** 5.5%

**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

# Recreation

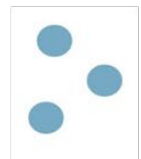
## RECREATION

<b>Parks</b>	13
<b>Park Acreage (developed)</b>	71.95
<b>Playgrounds</b>	5
<b>Sports Fields</b>	15
<b>Ski Resorts within 45 miles</b>	9
<b>Lakes within 40 miles</b>	6



## ENTERTAINMENT & BUSINESSES

<b>Parades</b>	2
<b>Rodeos</b>	2
<b>Restaurants</b>	8
<b>Hotels &amp; Motels</b>	0
<b>Total Businesses</b>	31





# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET



### COMMUNITY DEVELOPMENT

#### BUILDING PERMITS ISSUED 2019 CALENDAR YEAR

##### New Building Permits

New Residence Single-Family	79
New Residence Multi-Family	41
New Commercial	0

**Total Building Department** 120



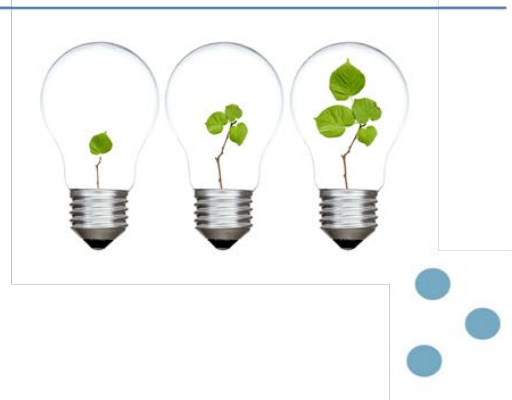
### HOSPITALS

#### WITHIN 25 MILES

Mountain View Hospital
Utah Valley Regional Medical Center
Central Valley Medical Center (Nephi)
Canyon View Medical Clinic
Central Valley Medical Clinic (Santaquin)

### CHURCHES

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



**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**



# Public Works



## STREETS & TRANSPORTATION

Miles of Paved Streets	64.04
No. of Street Lights	268
Major Highway	Hwy. 6 & I-15
Distance to International Airport	69.5 Miles
Public Transportation	UTA, Vanpools and Bus Routes

## SEWER SYSTEM

Sewer Lines Miles Inspected	14.6
Total Sewer Lines (miles)	61.46
Number of Man Holes	1317
Sewer Service Connections	3460
Sewer Treatment Location	MBR (N. Center St)

## CULINARY WATER

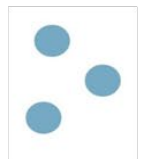
Customer Connections	3539
Water Main Line (miles)	78.5
Storage Capacity	3.76M gal

## PRESSURIZED IRRIGATION WATER

Customer Connections	3208
Water Main Line (miles)	6701
Storage Capacity	190.4 Mgal

## STORM DRAINAGE

Main Line (miles)	17.41
Number of Man Holes	338
Number of Sumps	451





# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

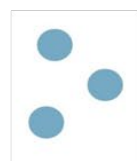


### FIRE & EMS PROTECTION 2019 CALENDAR YEAR

Number of Fire Apparatus	11
Number of Ambulances	3
Calls for Service - Fire	224
Structural Fires	13
Brush/Wildland Fires	31
Accidents/Vehicles	91
Smoke/CO Alarms	77
Vehicle Fires	12
Calls for Service - EMS	466
Hospital Transports	221

### POLICE PROTECTION 2019 CALENDAR YEAR

Stations	1
Full-time Police Officers	13
Patrol Units	8
Calls for Service	8,946
Cases	3,364
Arrests	399
Traffic Accidents	117



**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

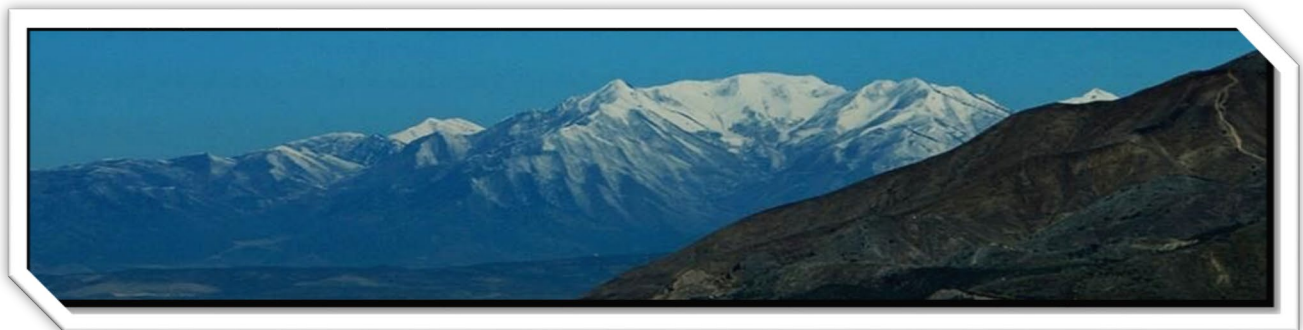
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**BUDGET OVERVIEW SECTION**

This section of the city’s 2020-2021 Budget presents information regarding Santaquin City’s focus, initiatives and capital improvements; provides a citywide budget summary; and gives an overview of the city’s accounting structure and major budget issues.

<a href="#"><u>Financial Policies</u></a> .....	31
<a href="#"><u>Overview of Santaquin City’s Accounting Structure</u></a> .....	54
<a href="#"><u>Supporting Entities – Municipally Controlled</u></a> .....	60
<a href="#"><u>Organizational Structure and Budget Development</u></a> .....	68
<a href="#"><u>Santaquin City Goals &amp; Priorities</u></a> .....	73



# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

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### FINANCIAL POLICIES

#### INTRODUCTION

These policies will be adopted by the Council as a component of the FY2020-2021 Budget and will be updated annually as necessary. The language for said policies leaned heavily on those adopted by our neighboring city to the north; Lindon City, Utah. They provide a solid framework and guidelines for the Santaquin City Council and staff to follow to ensure compliance with Federal and State Laws and Santaquin City ordinances. These financial policies are included here for informational purposes.

#### Basic Purpose of City Government

The basic purpose of city government is to render the specific services the citizens and taxpayers want at a price they can afford. The “price” constitutes the sum total of the taxes, fees and charges imposed on the public by the governing body of the city. Under Utah law, cities have only those powers expressly granted to them by the State legislature. All authorized areas of service are therefore specified in the statutes.

#### How Should We Govern?

Out of a large body of tested and proven experience, in business, education, nonprofit organizations, and governmental units, it has been amply demonstrated that success in managing or governing comes from:

1. Adopting basic goals and objectives.
2. Adopting policies to guide day-to-day activities and assuring achievement of such goals and objectives.
3. Adopting success-proven procedures by which services can be performed most efficiently and at the lowest possible cost.



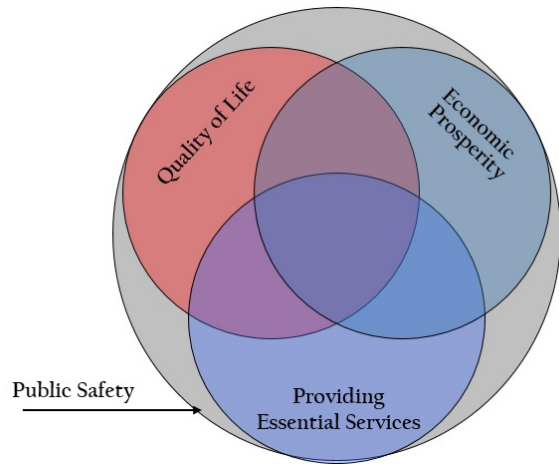
# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

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### BASIC GOALS OF CITY GOVERNMENT

The following concepts represent five basic goals that should provide a foundation for the operating policies of every city desiring a sound plan for financing its services to the public. These goals should not change from one administration to another. If the principles are sound, they should serve as unalterable guides to every city administration, even though its officials will change from time to time.



1. Local government, under whatever form it may operate; exists only to serve the needs of its citizens. Since these needs are continuing, the basic policies guiding each administration should be a continuing character, based on both long term and current considerations. Therefore, sound long-range planning is believed to be an important foundation of good governance.
2. Local government should be responsible in meeting the needs of its citizens; it should also be accountable to the citizen taxpayers; since the services are provided for them and are paid for by them. Responsiveness and accountability are of equal importance to the citizens in every community.
3. Economy and efficiency in government are attainable goals. The basic services that local government must provide should not and need not cost more than the same services provided by private business or industry. In fact, with government being exempt from taxes, an advantage not enjoyed by private business, the cost of its services should be less.
4. Each generation of taxpayers should pay its own fair share of the long-range cost of local government. The long-range cost of city government should be kept at a minimum, consistent with the level of services desired by its citizens and within the framework of their ability to sustain that level; that is, their ability to pay their way.
5. Every city government should establish the goal of maintaining at all times a sound financial condition in each significant fund of the city.

# **SANTAQUIN CITY**

## **2020-2021 APPROVED BUDGET**

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### **MAJOR BENEFITS FROM ESTABLISHING WRITTEN FINANCIAL POLICIES**

In the field of municipal management, it has been repeatedly demonstrated that enormous benefits will flow from the establishment and continued utilization of written financial policies. One of the most important benefits is that such policies will permit city leaders to view their present approach to financial management from a more comprehensive, long-range vantage point. In most communities, policies in one form or another may already exist in budgets, in capital improvement plans, in grant applications, in Council resolutions, and in administrative practices. When financial policies are scattered among these kinds of documents, they are not formalized, or are developed on a case-by-case basis, and it is likely that decisions will be made without consideration of other current policy directives, past policy decisions, or future policy alternatives. This kind of policymaking can easily lead to:

1. **Conflicting policies:** The City Council may be making decisions that are in conflict with each other.
2. **Inconsistent policies:** The City Council may be making certain decisions and following certain policies on one issue, then reversing them on a similar issue.
3. **Incomplete policies:** The City Council may not be making any policy or reaching any decision on some aspect of financial management. Having a formal set of written financial policies can measurably assist the City Council and the City Manager to see where these conflicts, inconsistencies, and gaps are in the present approach to financial policy. It can also help the City Council and City Manager to develop similar expectations regarding both administrative and legislative financial decision-making.

Other major benefits from establishing written financial policies include:

1. Having publicly adopted policy statements contributes greatly to the credibility of and public confidence in the governmental organization. To the credit rating industry and prospective investor, such statements show a city's commitment to sound financial management and fiscal integrity.
2. Having established policy can save time and energy for both the City Council and City Manager. Once certain decisions are made at the policy level, the policy aspects of individual issues need not be discussed each time a decision has to be made.

## SANTAQUIN CITY

### 2020-2021 APPROVED BUDGET

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3. Continuing reference to adopted financial policies directs the attention of the administration and council members to the city's total financial condition rather than single-issue areas. Moreover, this process requires the administration to link day-to-day operations with long-range financial planning. Adoption of long-range plans will minimize reliance on short-run solutions to problems that otherwise offer no alternatives. This process will also make council members more aware of the importance of their policy-making role in maintaining a sound financial condition of the city.
4. Establishing financial policies will improve the city's fiscal stability. It will encourage the administration and council to view all financial matters in a long-range perspective, to plan expenditures and to tentatively set tax rates for a two to three-year period, and thus avoid otherwise unforeseen financial crises.
5. Finally, having explicit policies contributes to continuity in handling the City's financial affairs. The City Manager and membership of the Council may change over time, but sound policies will always be in existence to guide whoever holds these positions.

The following is a series of statements of both general and specific financial policies considered appropriate for application to the major areas of administration in the City of Santaquin.



# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

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### BASIS OF ACCOUNTING POLICIES

#### General Policies

1. Santaquin City follows Generally Accepted Accounting Principles (GAAP) guidelines to account for all funds.
2. GAAP requires using the Modified Accrual basis of accounting for all governmental funds and is the basis of accounting to budget all funds. Thus, the basis of budgeting is not the same as the basis of accounting for all proprietary funds.
3. The modified accrual basis of accounting is used for budget and financial reporting by all governmental funds and agency funds. Under the modified accrual basis of accounting, certain revenues are recognized when susceptible to accrual by being both measurable and available.
  - a. “Measurable” means the amount of the transaction can be determined.
  - b. “Available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.
  - c. Expenditures are generally recorded when the related fund liability is incurred.
4. Under GAAP basis of accounting, capital outlays and debt service payments are not reported expenditures in the current year, but allocations are made for depreciation and amortizations expense.
5. Under the modified accrual basis of budgeting, these amounts are recorded as expenditures in the current year. The accrual basis of accounting is utilized for budget and financial reporting by all proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Depreciation is not budgeted.





# SANTAQUIN CITY

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### Specific Policies:

1. The revenues in the governmental and agency funds that are susceptible to accrual are:
  - a. Property taxes
  - b. Sales and other taxes collected by the State on behalf of the City.
  - c. Franchise taxes
  - d. Grants relative to recorded costs
  - e. Interest revenue
  - f. Charges for services.
2. Pursuant to Governmental Accounting Standards Board (GASB) Statement No. 34, which became effective for fiscal years beginning after June 15, 2000, assets from property taxes and other imposed non-exchange transactions should be recognized in the period in which there is an enforceable claim on the assets or when the assets are first received, whichever comes first.
3. Fines and permit revenues in the governmental and agency funds are not susceptible to accrual because generally they are not measurable until payments are received.
4. Santaquin City's fiscal year runs July 1<sup>st</sup> through June 30<sup>th</sup>



# SANTAQUIN CITY

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### REVENUE AND TAXATION POLICIES

#### General Policies

1. The burden of financing city government should, with reasonable deviation, be financed in accordance with the basic principle of “benefits received.”

As a general principle, the broad group of basic services rendered to the general public, such as police and fire protection, streets and parks should be financed from revenues imposed on the broad general public, as through property taxes and sales taxes, franchise taxes or other broad based taxes.



Special services rendered to special groups of citizens (whether individual or business groups) should be financed by special fees or assessments. Examples are:

- a. Special improvements to private property, paid for by abutting property owners;
  - b. Regulatory license fees and permits imposed on individual businesses; and
  - c. Planning and permit fees imposed for planning and zoning services rendered for benefit of real estate developers and individual home builders.
  - d. Impact fees imposed upon new development to pay for the new growth's share of impact upon the city.
2. A city should seek to maintain stable tax rates for taxes imposed on the broad general public. As a general rule, growth in population and new businesses should produce revenue increases approximately equal to the added cost of existing services required.

As a guiding principle, therefore, the rate of property taxes or sales or franchise taxes should not be increased unless 1) inflation has clearly forced operation costs upward faster than property and sales tax growth or 2) new services are commenced that clearly serve the broad

# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

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general public. As a long-range planning policy, the City will attempt to stabilize its revenue sources by:

- a. Seeking, where necessary, legislative support for increases in the present rate of local option sales taxes.
  - b. Seeking and developing additional growth-type taxes.
  - c. Attempting to expand and diversify the city's tax base with commercial and industrial development.
  - d. Establishing an appropriate property tax levy annually to meet city needs, consistent with the objective of avoiding significant fluctuations in the levy from year to year.
3. Where a new service is commenced that serves only a segment of the broad general public and results in a justified increase in total revenue, equity is served if a revenue source is selected that is closely related to such new service, i.e., a source selected on a basis of "benefits received."

### Specific Policies

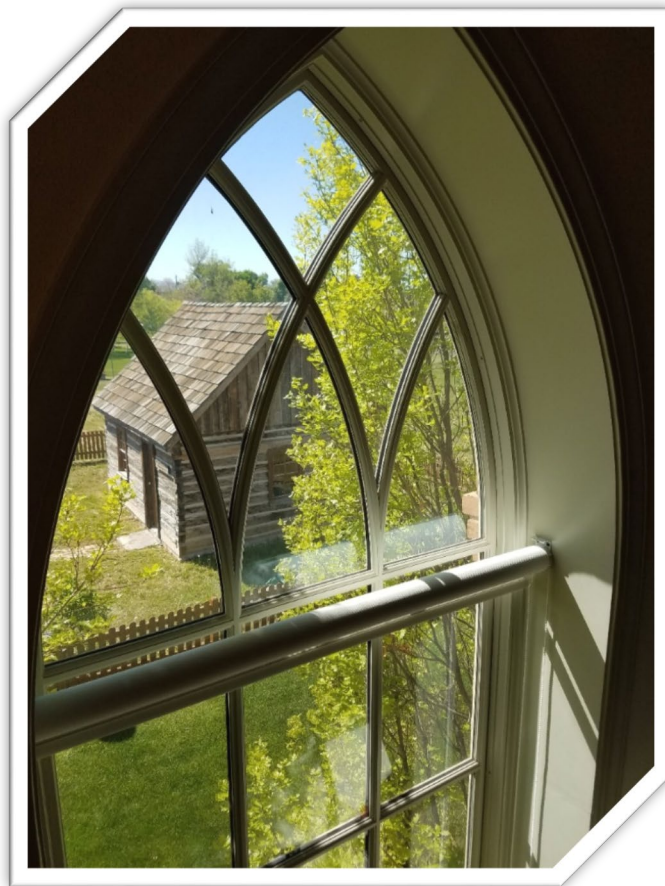
1. The City will estimate its annual revenues in all budgeted funds by an objective, analytical process; conservative estimates will be utilized in all adopted budgets.
2. The City will utilize one-time or special purpose revenues (such as program grants and federal revenue sharing) for capital expenditures or for specific expenditures required by the terms of the grant, and not to subsidize recurring personnel and operation and maintenance cost, except where application of this policy would result in increasing project and/or operation costs.
3. Special fees, assessments, or user-type charges imposed to assist in financing activities in the City's general fund, which benefit special segments of the broad general public, shall be established at a level closely related to the cost of providing the relevant services.  
Each year the City will recalculate the full costs of activities supported by such types or fees or charges to identify the impact of inflation and other cost increases; such fees or charges will be adjusted to compensate for related cost increases.
4. Where possible, the City will utilize Revenue Bonds to provide funding to provide essential services and General Obligation bonds, which require a vote of the people, for the funding of amenities.

## SANTAQUIN CITY

### 2020-2021 APPROVED BUDGET

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5. The City will set fees and user charges for each enterprise activity, such as water, sewer, sanitation services, or each internal service operation, such as fleet maintenance and purchasing and warehousing, at a level that fully supports the total direct and indirect cost of each type of activity. Indirect costs include the cost of annual depreciation of capital assets.
6. The City will set fees for other user activities, such as recreational services, at a self-sustaining level where possible.
7. The City will actively seek all available grant funding for operational or capital expenses purposed in any fund.



# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

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### BUDGETING AND OPERATIONS POLICIES

#### General Policies

1. All budgets shall be balanced each year, in accordance with the requirements of Utah law. A balanced budget is a financial plan of operation in which revenues equal expenditures for the fiscal year. Expenditures must be kept within appropriations, and revenues shall be estimated conservatively so as to avoid unexpected deficits.
2. A reasonable surplus for restricted use, as provided by law, shall be permitted to accumulate in the City's general fund for the following purposes:
  - a. To provide sufficient working capital to avoid borrowing on tax anticipation notes;
  - b. As a cushion or reserve, if ever needed, to absorb emergencies such as a fire, flood or earthquake; or
  - c. To cover any unanticipated deficit, resulting from a shortfall in actual revenues in a given budget year. Emergency spending must be approved in advance by the City Council.
3. Planning of annual operating budgets shall be continually refined by seeking constantly to relate budget appropriations more closely to actual economic "need." The need shall be determined on the basis of work to be accomplished and services to be performed in the community.

For the purpose of more clearly determining the true needs of operating departments, the service standards of each department shall be defined. These standards may be altered as operating needs of the departments change, but significant modifications shall be approved by the governing body.

Budget appropriations shall be established on a conservative basis; it is a truism that all governmental units' function more efficiently under conservative operating budgets than where funds in excess of economic needs are made available.



# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

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4. The budget is the single most important means of setting spending policy in the City. It constitutes approval of operating programs and provides the resources to finance those programs.
5. The City Council hereby commits itself to a policy of non-opening of budgets of its various funds, except in rare circumstances, during the fiscal year. Amending budgets provide a comparison between original estimates and actual operating results. Minor adjustments in budget line-items are permitted by the Uniform Fiscal Procedures Act for Utah Cities in Title 10 Chapter 6 of Utah State Code. The City Manager may, at his/her discretion, control spending at the budget line-item level.

Careful preparation of the budget of each fund provides the best defense against the need for opening and amending actions during the year. All new and existing programs should be clearly identified and carefully costed. True economic “need” should govern the amount to be appropriated for any one line-item or a total program.

6. Once the budgets are adopted by the council, the city budgets are the responsibility of the City Manager; or designee. Monthly financial summaries will keep the Council informed of operating trends, changes, and issues. Under this approach, the necessity to amend the budget of any fund during the year should be rare.

### Specific Policies

1. The budget of each fund shall be prepared on the basis of determining true “economic need.” The City Manager is encouraged to continue the preparation of annual budgets in an environment of mutual cooperation and consultation with the appropriate stakeholders in departments and functional areas.
2. Budgets for all governmental type funds will be prepared, adopted, executed, and controlled in the manner prescribed in the Uniform Fiscal Procedures Act for Utah. Operating and capital budgets shall be prepared for all enterprise and internal service type funds of the City, and controlled as specifically prescribed in the Uniform Fiscal Procedures Act for Utah Cities and the Accounting Manual for Utah Cities, as promulgated by the Office of the Utah State Auditor.

# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

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3. The operating budget of the general fund shall provide for adequate maintenance and replacement of equipment in use in the various city departments within that fund.
4. The budgets of all city funds in which personnel are directly employed shall provide for adequate funding of employee salaries and benefits.
5. The City will maintain an effective risk management program to minimize losses as well as annual premiums for insurance coverage.
6. Each year the City Manager shall cause revenue and expenditure projections in the City's principal operating funds to be updated. Projections will include estimated operating costs of future capital improvements that are included in the budget of the capital improvements fund or in the capital section of the budgets of the respective enterprise funds.
7. With exception of the capital improvements fund, the City will pay for all current expenditures with current revenues in each budgeted fund. Budgetary procedures will be avoided that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures of a current year or attempting to accrue revenues belonging to succeeding years.
8. The City will maintain an effective budgetary control system to help it adhere to the adopted budget of each fund. This includes a centralized purchasing system and effective accounting control over all appropriations for departmental programs and activities.
9. The City will maintain an ongoing system of interim reporting on operations of the various city funds, in which comparisons will be made of actual revenues and expenditures (expenses) with budgeted amounts.

### Budget Amendments:

1. The following governmental funds require a public hearing and City Council resolution to increase the total appropriation of the fund:
  - a. General Fund – *and related impact fee funds*
  - b. Capital – Project Fund
  - c. Capital – Vehicles and Equipment Fund
  - d. Capital – Computer Fund
  - e. Capital – Public Works Capital Repair and Replacement Fund

# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

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- f. Capital – Road Fund
  - g. RAP Tax Fund
2. The following proprietary and special revenue funds only require a City Council resolution to increase total appropriations for the fund:
- a. Water Fund – *and related impact fee fund*
  - b. Sewer Fund – *and related impact fee fund*
  - c. Pressurized Irrigation Fund – *and related impact fee fund*
  - d. Storm Water Drainage Fund – *and related impact fee fund*
  - e. Community Services - Administration Fund
  - f. Community Services - Sports Fund
  - g. Community Services - Classes Fund
  - h. Community Services - Events Fund
  - i. Community Services - Museum Fund
  - j. Community Services - Royalty Fund
  - k. Community Services - Library Fund
  - l. Community Services - Senior Citizen Fund
  - m. Fire Department Fund
3. Final amendments to the current year budget of all funds shall be adopted by the City Council by the last day of the fiscal year.

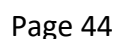
Historically, the Santaquin City Council opens the budget on the last business day of its fiscal year end to reconcile all departments and funds to ensure compliance with Utah State Law and to prepare for the annual third party audit of the City.

### **CAPITAL PLANNING POLICIES**

#### General Policies

1. Planning for city capital improvement needs and means of financing shall be on a long-range basis; short-range planning shall be on a five-year basis and needs beyond that on a six to ten-year program.
2. As a general rule, capital improvements shall be financed as follows:

- b. For departments financed from utility or enterprise funds, such as for water and sewer systems, all capital acquisitions and improvements, including land, buildings, improvements other than buildings, and machinery and equipment should be paid from resources provided by capital contributions and net income of each such fund, with provision for acquisition of such improvements being made annually in the budgets of such funds. However, with respect to major capital improvements that cannot be financed from annual earnings within these funds, either midterm





# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

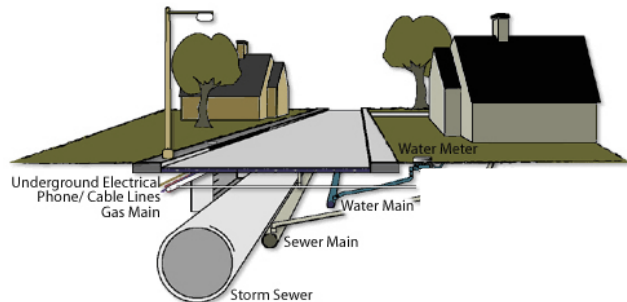
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borrowing on an inter-fund loan fund basis or long-term borrowing by issuance of revenue should be utilized.

### Specific Policies

1. Whenever possible, the City will make all major capital improvements in accordance with a formally adopted multi-year capital improvements program. The program will be updated annually including future capital expenditures necessitated by growth in population, changing patterns in real estate development, or changes in economic base.
2. It will be the policy of the City that where new construction is involved, in new subdivisions or otherwise, the improvements must be fully completed. These items include:

- a. Sewer lines
- b. Water lines
- c. Storm water systems
- d. Underground drainage systems
- e. Gas lines
- f. Electrical underground lines
- g. Telephone underground lines
- h. Cable TV underground lines
- i. Sidewalks
- j. Curbs and gutters
- k. A full finished street, with enough road base and asphalt depth to last at least 10 years. A construction standard to achieve this useful life shall be determined, adopted and closely observed.



3. The City will adopt an annual capital improvements program based on the multiyear capital improvements plan. Annual capital budgets in the appropriate funds will be adopted in implementation of the annually adopted capital improvements program.
4. The City will coordinate development of the capital improvements program with development of the operating budgets. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
5. The City will maintain all of its infrastructure assets at a level adequate to protect its capital investments and to minimize future maintenance and replacement costs.

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6. The City will maintain an ongoing projection of its equipment replacement and maintenance needs for the next several years and will update the projection each year from replacements integrated with annual budgets of related funds.
7. City staff will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the Council for approval.
8. It shall be the policy of the City to utilize the least costly financing method for all new capital projects. Normally, the financing options will consist of:
  - a. Issuance of bonds for all projects.
  - b. State or federal grants alone or with matching grants.
  - c. Pay as you go financing on a current basis with locally generated revenues.
  - d. Advance accumulation of resources for pay as you go financing.
  - e. Combination of two or more methods in (a) through (d).

Generally, choice of options for financing major capital projects shall be in the following sequence:

- a. "Pay as you go," with accumulation of reserves, accompanied by state or federal grants from time to time.
  - b. Combination of two or more of the methods listed in (a) through (d) above.
  - c. Bonding only.
9. It shall be the policy of the City that basic improvements in new subdivisions and industrial parks be financed up front by the sub-dividers or developers. Such basic improvements should include sewer lines, water lines, storm water systems, sidewalks, curbs and gutters, and completed streets to meet construction standards of the City. In the case of new subdivisions, impact fees to help finance new capital facilities, such as new parks and recreation facilities will also be included.
10. With respect to enterprise type activities of the City, particularly in the culinary water, irrigation water and sewer funds, the basic financing policies of the City, where possible, shall be as follows:
  - a. The rate structure should be set at a level that will furnish cash from billings sufficient to:

**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

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- i. Meet all operating expenses, including depreciation.
  - ii. Pay interest on any bonds outstanding, whether revenue or general obligation bonds.
  - iii. Pay principal installments on bonds outstanding.
  - iv. Cover the cost of major replacements to the plant and system.
- b. For expansion of the water distribution and sewer collection systems, financing should be provided by developers and by individual property owners through impact fees as isolated connections to the systems are made.



## **LONG-TERM CITY DEBT AND PUBLIC BORROWING POLICIES**

### General Policies

1. Public borrowing by issuance of general obligation bonds to finance acquisition of major Capital improvements for general governmental purposes, presently needed but not obtainable from current budgets of the capital improvements fund, is justifiable and in the public interest.
2. Borrowing to finance acquisitions of or major additions to utility plants and systems or property and equipment in other enterprise funds is likewise justifiable and in the public interest. Generally, revenue bonds will be used in financing such acquisitions. However, where savings from lower interest cost are substantial, use of general obligation bonds is desirable, provided the environment is conducive to passage of a general obligation bond and the legal debt margin for general bonding purposes is not impaired by issuance of such bonds.
3. Borrowing by issuance of special assessment bonds to finance improvements in legally organized special improvement districts is considered a financially sound proactive policy. Where compatible with the investment policies of the City, or where there are compelling reasons to restrict the rates charged property owners on unpaid special assessments receivable, it may be desirable to finance such improvements by use of inter-fund loans at lower than bond rates from eligible funds of the City.

In the case of special service districts, this proactive policy should include the right to make permissible increases in service charges to cover increased service costs.

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4. Borrowing on tax anticipation notes to finance current operating expenses of the City's general fund is not desirable. In lieu thereof, an appropriate amount of surplus will be accumulated in the general fund to provide cash to cover the normal excess of expenditures over revenues from the beginning of the fiscal year to late December, when a substantial portion of the property taxes for the calendar year are collected and sales taxes for the second quarter of the fiscal year have been remitted to the City. The surplus accumulated shall be the maximum allowed under the related provisions of the Uniform Fiscal Procedures Act for Utah Cities.
5. To reduce the long-range cost of city government and the annual burden of interest on bonded indebtedness, it shall be the policy of the City to retire all bond issues as rapidly as possible. Various methods are available:
  - a. Accelerated amortization programs;
  - b. Exercise of call provision in bond indentures;
  - c. Repurchase of outstanding bonds in the open market;
  - d. Accumulation of invested reserves; or
  - e. Any combination of the above methods, consistent with the investment and taxation policies of the City.

### Specific Policies

1. The City will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues and/or accumulated reserves.
2. The maturity date for any debt will not exceed the reasonable expected useful life of the improvement being financed.
3. It shall be the policy of the City generally to limit the average maturity of general obligation bonds to a term not to exceed 30 years.
4. It shall be the policy of the City to reserve twenty-five percent (25%) of the general obligation debt limit for emergency purposes.
5. The City shall encourage and maintain good relations with financial and bond rating agencies, and will follow a policy of full and open disclosure in every financial report and bond prospectus.

# **SANTAQUIN CITY**

## **2020-2021 APPROVED BUDGET**

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### **CASH MANAGEMENT AND INVESTMENT POLICIES**

#### General Policies

1. It shall be the policy of the City to invest its idle cash from all sources in temporary investments and to maximize its interest earnings thereon.
2. Under normal conditions, it shall be the policy of the City to restrict its temporary investments to certificates of deposit, repurchase agreements, or other forms of investment offered by local banks and savings and loan associations, in order to leave its invested monies in the local economy.
3. Long-term investments required under revenue bond indentures shall be made only in the particular securities or other investment mediums authorized in the related indenture or other authorizing document.

#### Specific Policies

1. It shall be the policy of the City to schedule its collection of receipts, deposit of funds, and disbursement of monies so as to ensure maximum availability of cash for temporary investment purposes.
2. It shall be the policy of the City to pool its cash from all City funds to maximize temporary investment yields. A fair and equitable system of allocation of interest earned shall be followed in order to distribute the income on the basis of funds provided for investment.
3. The City's accounting system shall provide information at regular intervals concerning cash in hand, investments held, and equity in temporary investments by individual funds.
4. By default, the City invests all of its funding, beyond that needed for day-to-day operations, in the Utah State Public Treasurers Investment Fund (PTIF)

# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

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### ACCOUNTING AND FINANCIAL REPORTING POLICIES

#### General Policies

1. The policy of the City shall be to maintain accounting records and to prepare financial statements in conformity with generally accepted accounting principles (GAAP), as promulgated from time to time by authoritative bodies in the United States.
2. No changes in the basic accounting system or additions or deletions of individual accounts in the various funds may be made without the approval of the City Manager; or designee.
3. The policy of the City shall be to prepare appropriate monthly and quarterly financial reports reflecting the operations of individual funds for internal use of management personnel.
4. The City will cause to have performed each fiscal year an independent audit of the City's financial statements. A copy of the auditors' report shall be filed with the Office of the State Auditor and made available to the public.
5. The City will adhere to a policy of full and open public disclosure of all financial activity. Copies of financial documents and reports will be made available to all interested parties and to the general public.



# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

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### PURCHASING POLICIES

#### General Policies:

1. The policy of the City shall be to follow all applicable Utah State Statutes and Procurement Procedures as well as Santaquin City Code Section 1-10 Financial Administration for the disbursement of all City funds.

#### Specific Policies:

- Department Supervisors have the authority to spend up to \$500 per transaction utilizing budgeted funds from within their department;
- Functional Area Directors may co-sign purchases with authority of up to \$2,500 per transaction utilizing budgeted funds from within their Functional Area;
- The Assistant City Manager may co-sign purchases with authority up to \$5,000;
- The City Manager may co-sign purchases with authority of up to \$7,500 per transaction utilizing citywide funds;
- The Mayor may co-sign purchases of up to \$15,000 per transaction utilizing citywide funds;
- All purchases in excess of \$15,000 must be approved by the Santaquin City Council.





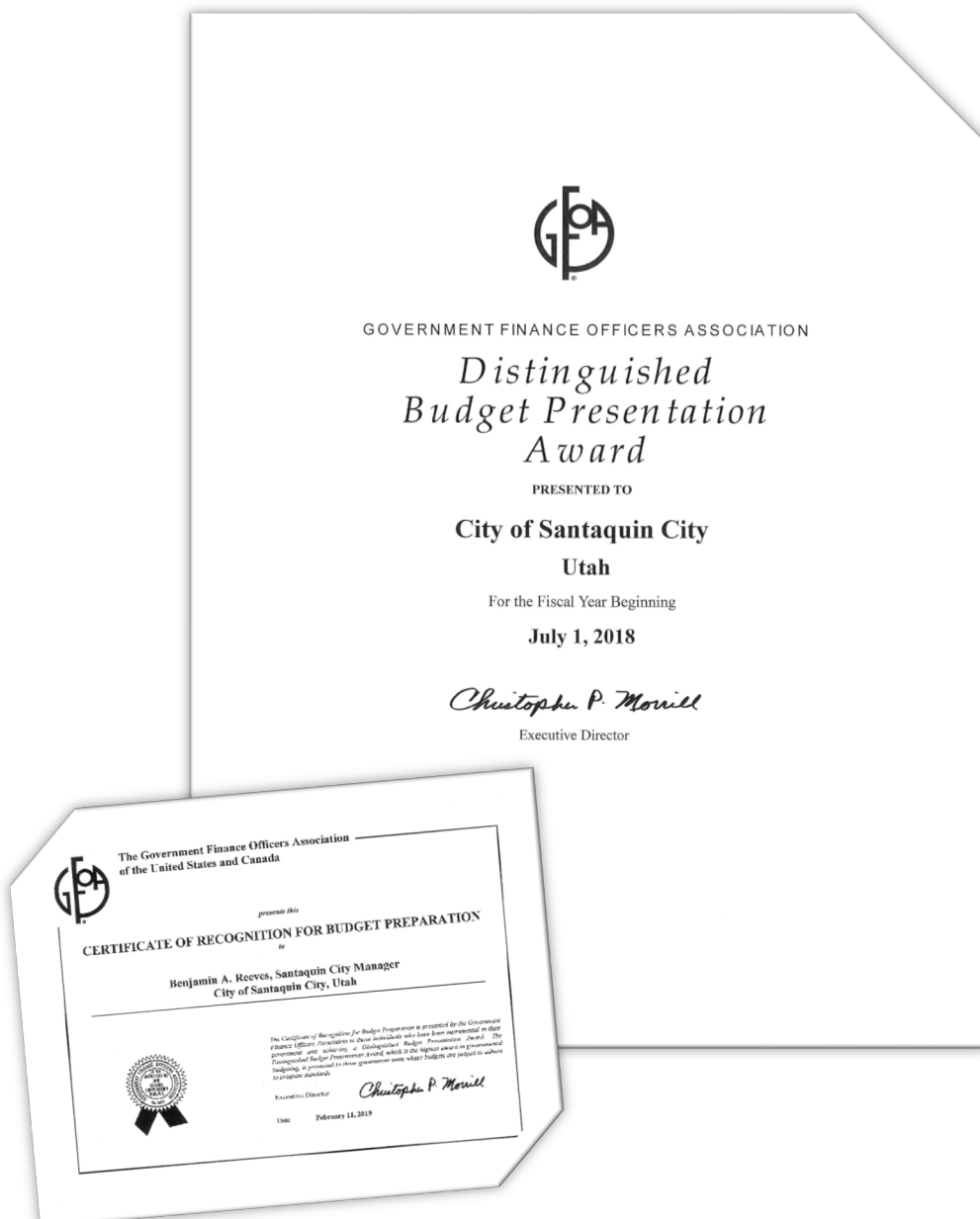
# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

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### BUDGET OVERVIEW

This is a balanced budget for Fiscal Year 2020-2021 that meets all legal requirements and accepted administrative practices. This budget document is the culmination of a major effort by numerous members of the city staff and officials. We have endeavored to apply the standards of the Government Finance Officers Association (GFOA) to both the budget process and this document. In 2010, a concerted effort was undertaken to enhance the transparency and understandability of the Santaquin City Municipal Budget. Improvements have been made year after year. In 2016, 2017, 2018, and 2019, Santaquin City was honored to be awarded the “Distinguished Budget Award” designation by the GFOA.



# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

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### OVERVIEW OF SANTAQUIN CITY ACCOUNTING STRUCTURE

#### Fund and Fund Types

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

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

#### Governmental Funds

These are the funds through which most governmental functions are typically recorded and financed. Santaquin City uses three types of governmental funds listed below. A fourth type, debt



# SANTAQUIN CITY

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service funds, are not utilized by Santaquin City. Debt services are paid for directly from the Capital Funds or Enterprise Funds from which they were derived.

### *General Funds*

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

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

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

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

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### *Special Revenue Funds*

Santaquin City has ten special revenue funds, which are subsets of the General Fund. While any or all of these special revenue funds could be consolidated into the general fund, the Santaquin City Council has elected to segregate these funds to better manage their various operations. By segregating revenues and expenditures for specific departmental activities, the operations and oversight of said activities are more easily controlled. Furthermore, by segregating these activities, available fund balances associated with said activities are more easily carried forward from year to year. The special revenue funds include the following departments:

- *CS-Sports*
- *CS-Events*
- *CS-Royalty*
- *CS-Museum*
- *CS-Library*
- *CS- Administration\**
- *CS-Classes\**
- *CS-Senior Citizens*
- *Fire Department*
- *RAP Tax Fund*

**\* Newly created in FY2020-2021**

**CS = Community Services**

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### 2020-2021 APPROVED BUDGET

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#### *Capital Projects Funds*

Santaquin City has five Capital Project Funds, which are utilized by all city departments for the funding of major projects and purchase of vehicles and equipment. These capital projects funds include the following:

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



# **SANTAQUIN CITY**

## **2020-2021 APPROVED BUDGET**

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### Proprietary Funds

The City has four Proprietary Funds. These funds are used to account for the city's ongoing business-like activities and include the following:

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

To assist in the collection and distribution of impact fees, debt service payments, and capital projects associated with each of these enterprise funds, impact fee funds were also created. With the completion of a Storm Drainage Master Plan in FY2018-2019, a new Storm Drainage Impact Fee Fund was created in support of the Storm Drainage Fund. The city's impact fee funds include the following:

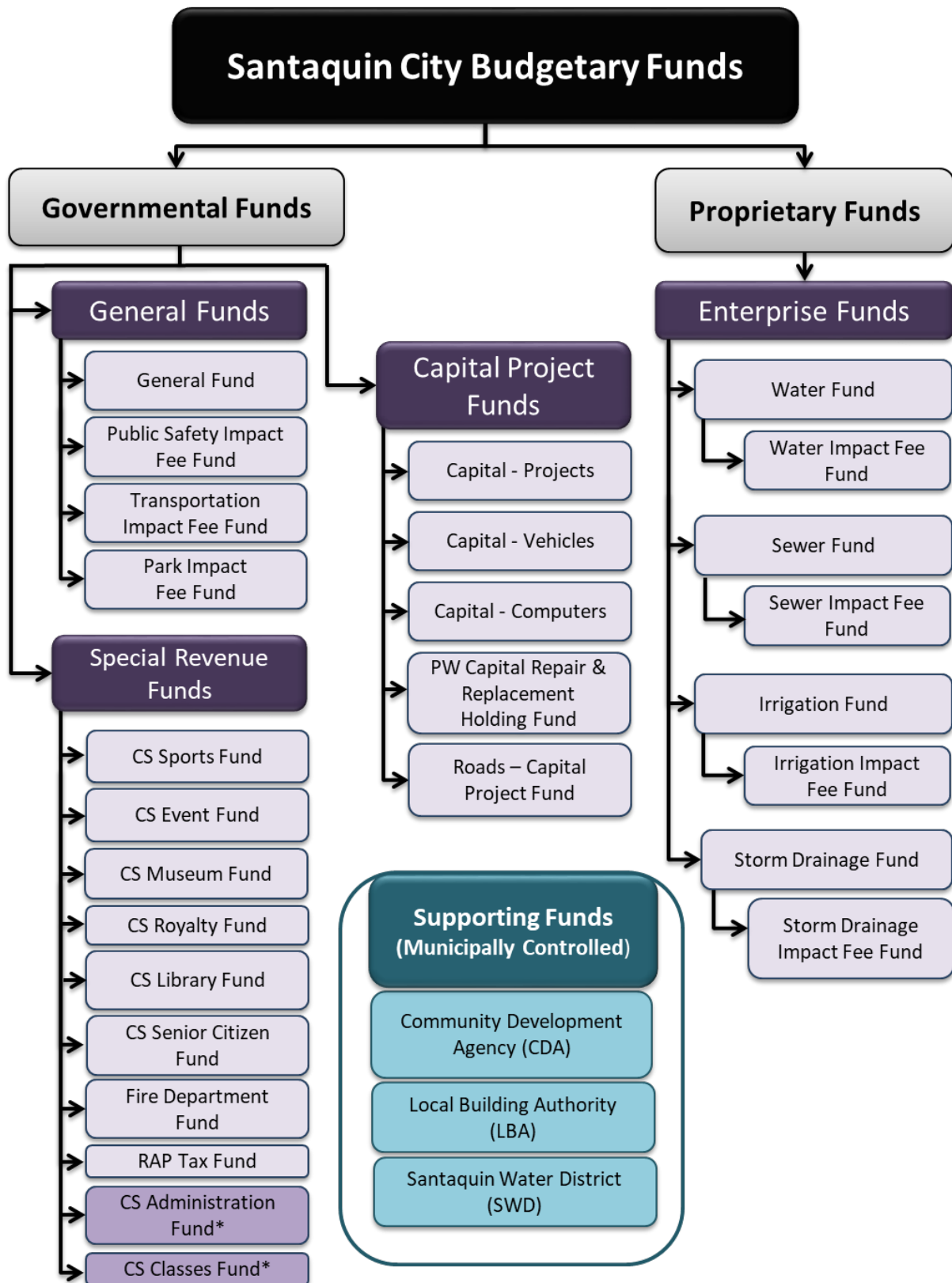
- *Culinary Water Impact Fee Fund*
- *Sewer Impact Fee Fund*
- *Pr. Irrigation Impact Fee Fund*
- *Storm Drainage Impact Fee Fund*



**Santaquin City Public Works Building**

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**2020-2021 APPROVED BUDGET**

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\* Newly created in FY2020-2021

# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

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### SUPPORTING ENTITIES – MUNICIPALLY CONTROLLED

Santaquin City Council has created three governmental entities to aid and support the service offering provided to the residents of Santaquin, which are as follows:

#### Community Development and Renewal Agency of Santaquin (CDA):

##### A Brief Introduction to Community Development and Renewal Agencies in Utah

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

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

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

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

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

The Santaquin CDA, with its financial consultant, Zions Bank Public Finance, has created two project areas within the city (West Santaquin Business Park and Orchard Lane Community Development Area). The first involves the reclamation and development of the city's retired sewer lagoon property into a business park. This project's focus will be on the creation of jobs



## **SANTAQUIN CITY**

### **2020-2021 APPROVED BUDGET**

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

In FY2018-2019, Santaquin City, in partnership with the Summit Ridge Developers HG-Utah-1 and Utah Summit Partners (*Salisbury Homes & Ivory Homes*), commenced construction on the secondary access to the Summit Ridge Development. Construction was completed in the fall of 2019 and this new parkway extension has provided better access to the subdivision and has opened municipal lands for the development of the aforementioned business park.

The public-private partnership to extend this parkway was funded by a 10-year 2018 Municipal Road Bond. Fifty percent of the debt service payments will be made by the city utilizing the proceeds from the development of the business park as well as by transportation impact fees. The remaining fifty percent of the debt service payments will be made by the development group. Collateral for the bond was provided by the city by pledging its annual gasoline taxes. Collateral for the development group's debt service commitment was provided through a "reimbursed impact fee" liability of the city to the development group for infrastructure previously installed. If the development group defaults, the city's future obligation to reimburse impact fees would be waived.

The picture below shows the construction of the new road leading north from Summit Ridge Parkway to US-6 Main Street.

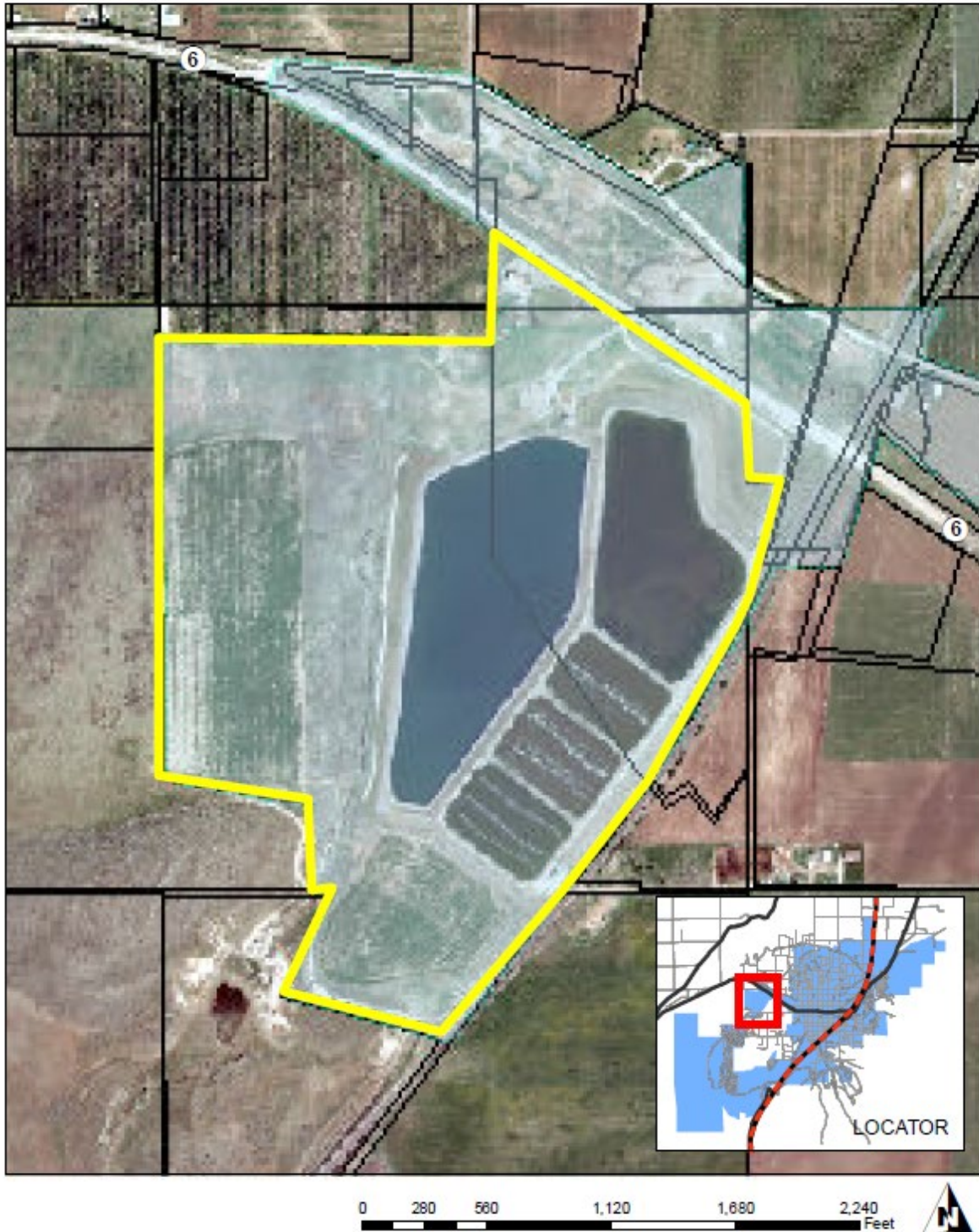


**Extension of Summit Ridge Parkway to US-6 Main Street  
Completed FY2019-2020**

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**2020-2021 APPROVED BUDGET**

CD02-01-2014  
Exhibit A

West Santaquin Business Park  
Community Development Area (CDA)

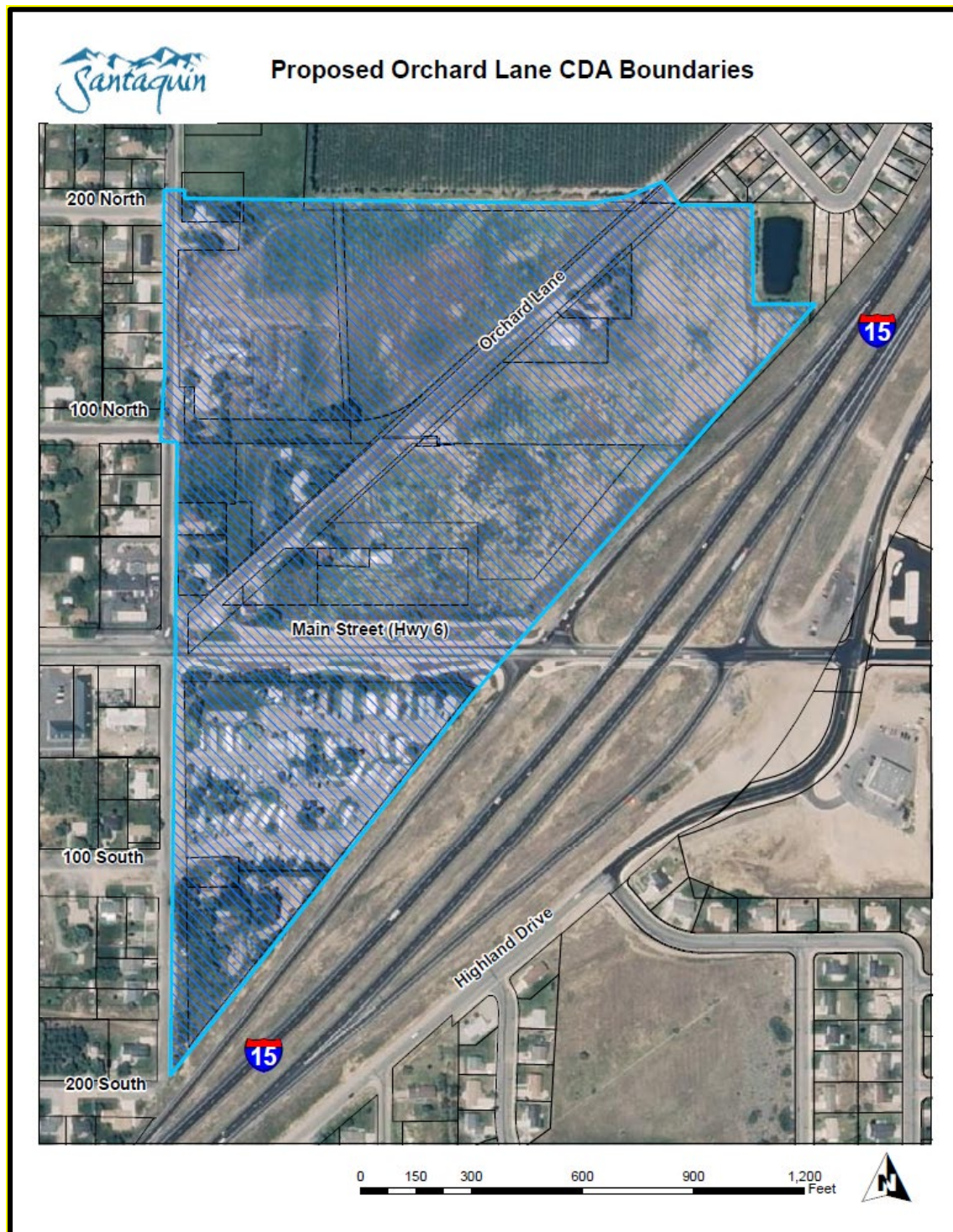




# SANTAQUIN CITY

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The second project area, Orchard Lane CDA, is focused on retail/commercial development near the intersection of US-6 Main Street and Interstate 15. The primary anchor and current focus of this development includes the soon to be completed Maceys Grocery Store.





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Maceys Grocery Store will be the anchor to an overall 32-acre commercial subdivision, which will include several small and medium box pad sites available to new businesses. Due the extensive cost of road construction needed to support this project (over \$800K in roads), the Santaquin City Council, acting in their role as Board Members of the Santaquin Community Development Agency, passed Resolution 05-01-2018-CDA "A Resolution Approving an Economic Development Incentive in the Orchard Lane Development Area". The purpose of this incentive was to offset and defray the project's road construction costs by paying the first \$400K towards said costs. As of June 2020, Maceys Grocery Store is set to open by the end of the month.

In addition to the commercial/retail portion of the Orchard Lane Development area there are also improvements going in at the corner of 400 East and Main Street to create an urban plaza that will act as a proverbial front porch of the city. Below are renderings of what that will look like including a new 'Welcome to Santaquin City' sign and a clock tower.



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## 2020-2021 APPROVED BUDGET

The budget for the CDA is outlined below:

Santaquin Community Development Agency Board							
2020-2021 Budget							
<u>Carry Over Reserve Balance from Prior Year (Equity):</u>						<u>\$ 10,261</u>	
<u>Revenues:</u>							
Interest Earned:						\$ 10	
Contribution From Surplus:						\$ 50,990	
Transfers from Santaquin City:						<u>\$ 175,000</u>	
Total Revenues:						<u>\$ 226,000</u>	
Total Equity & Revenue						<u>\$ 236,261</u>	
<u>Expenditures:</u>							
Orchard Lane CDA						\$ 50,000	
400 East Main Clock Tower						\$ 135,000	
Main Street Welcome Signs						\$ 40,000	
Misc. Operational Costs including publishing, auditing, supplies, etc.						<u>\$ 1,000</u>	
Total Expenditures:						<u>\$ 226,000</u>	
<u>Estimated Ending Equity (Carry Over) Balance:</u>						<u>\$ 10,261</u>	
<i>*Note: Any unspent funds from the Project Area Plan or Miscellaneous Categories will carry over to the 2021-2022 FY Budget as Equity</i>							
Account Number	Description	Actuals (2018-2019)	Budget (2019-2020)	Actual Thru Mar (2019-2020) 75% of Year	Projected Budget (2020-2021)	%Chg.	\$ Chg.
<u>Revenues:</u>							
81-3610	Interest Earned	\$ 12	\$ 10	\$ 21	\$ 10	0%	\$ -
81-3910	Transfers from City	\$ -	\$ 400,000	\$ 180,064	\$ 175,000	-56%	\$ (225,000)
81-3999	Contribution from Surplus	\$ -	\$ 990	\$ -	\$ 50,990	5051%	\$ 50,000
Total Revenues:		\$ 12	\$ 401,000	\$ 180,085	\$ 226,000	-44%	\$ (175,000)
<u>Expenditures:</u>							
81-4410.450	Expenses	\$ -	\$ 1,000	\$ -	\$ 1,000	0%	\$ -
81-4410.460	Orchard Lane CDA Incentive	\$ -	\$ 400,000	\$ 180,064	\$ 50,000	-88%	\$ (350,000)
81-NEW	400 East Main Clock Tower	\$ -	\$ -	\$ -	\$ 135,000	100%	\$ 135,000
81-NEW	Main Street Welcome Signs	\$ -	\$ -	\$ -	\$ 40,000	100%	\$ 40,000
81-4410.611	Bank Charges	\$ 20	\$ -	\$ 38	\$ -	0%	\$ -
Total Expenses:		\$ 20	\$ 401,000	\$ 180,102	\$ 226,000	-44%	\$ (175,000)
NET REVENUE OVER EXPENDITURES		\$ (8)	\$ -	\$ (17)	\$ -		

# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

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### Santaquin City Local Building Authority (LBA):

In FY2014-2015, Santaquin City began the initial design and bidding process for the construction of a new public works building which has been built on city properties adjacent to the city's wastewater reclamation facility on the north end of the city. While there were many ways to fund this project, it was determined that the city desired to preserve the use of its sales tax and property tax revenues for the future construction of a new city hall. As such, it was determined that the best way to fund the new public works building was through the creation of a separate entity known as a Local Building Authority (LBA) which allows the city to utilize the actual building as collateral for the bonds through a series of leases between the city and the LBA. The LBA was created in FY2014-2015. Bonding for the new public works building closed in July of 2015 with construction commencing shortly thereafter. Substantial completion of the construction took place on May 24, 2016. The table on the following page represents the FY2020-2021 budget for the LBA, which represents the lease proceeds paid by Santaquin City to the LBA and the LBA payment of the debt service on the bonds:

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



# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

Santaquin Local Building Authority							
2020-2021 Budget							
<u>Carry Over Reserve Balance from Prior Year (Equity):</u>					<u>\$ 35.00</u>		
<u>Revenues:</u>							
Budgeted Transfers from Santaquin City 2020-21:					<u>\$ 188,700</u>		
<b>Total Revenues:</b>					<u><b>\$ 188,700</b></u>		
<b>Total Equity &amp; Revenue</b>					<u><b>\$ 188,735</b></u>		
<u>Expenditures:</u>							
Santaquin City Public Works Building Debt Service					<u>\$ 186,652</u>		
Zions Bank Trustee Fees (Annual)					<u>\$ 2,000</u>		
<b>Total Expenditures:</b>					<u><b>\$ 188,652</b></u>		
<u>Estimated Ending Equity (Carry Over) Balance:</u>					<u><b>\$ 83</b></u>		
<i>*Note: The Amortization Schedule for the LBA for the Santaquin City Public Works Building can be found on the "Current Debt Service" tab of this spreadsheet</i>							
		Actuals	Budget	Actual Thru	Projected		
Account Number Description		(2018-2019)	(2019-2020)	Mar	Budget	%Chg.	\$ Chg.
(2019-2020)				(2019-2020)	(2020-2021)		
<u>Revenues:</u>							
82-3610	Interest Earned	\$ -	\$ -	\$ -	\$ -	0%	\$ -
82-3910	Transfers from City	\$ 188,562	\$ 188,335	\$ 1,750	\$ 188,700	0%	\$ 365
82-NEW	Contribution from Surplus	\$ -	\$ -	\$ -	\$ -	0%	\$ -
<b>Total Revenues:</b>		<b>\$ 188,562</b>	<b>\$ 188,335</b>	<b>\$ 1,750</b>	<b>\$ 188,700</b>	0%	\$ 365
<u>Expenditures:</u>							
82-4410.450	Expenses	\$ 2,000		\$ 3,500	\$ -	0%	\$ -
82-4410.611	Bank Charges	\$ -	\$ 1,760	\$ -	\$ 2,000	14%	\$ 240
82-4410.810	Debt Service - Principal	\$ 93,000	\$ 93,000	\$ -	\$ 97,000	4%	
82-4410.820	Debt Service - Interest	\$ 93,562	\$ 93,575	\$ 44,848	\$ 89,652	-4%	\$ (3,923)
82-4410.NEW	Contribution to Surplus			\$ -	\$ 48	100%	
<b>Total Expenses:</b>		<b>\$ 188,562</b>	<b>\$ 188,335</b>	<b>\$ 48,348</b>	<b>\$ 188,700</b>	0%	\$ 365
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ (46,598)</b>	<b>\$ -</b>		

### Santaquin City Water District (SWD):

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

# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

In FY2018-2019, the City began paying the SWD for the use of its irrigation water and the SWD will use said funds to pay its annual assessments to the Summit Creek Irrigation Company. This practice will continue in FY2020-2021 and into the future.

# Santaquin Water District

## 2020-2021 Budget

<b><u>Carry Over Reserve Balance from Prior Year (Equity):</u></b>				<b><u>\$ 14,960</u></b>			
<b><u>Revenues:</u></b>							
Budgeted Transfers from Santaquin City 2020-21:				\$ 33,500			
				<b><u>\$ 33,500</u></b>			
<b>Total Revenues:</b>				<b><u>\$ 48,460</u></b>			
<b><u>Expenditures:</u></b>							
Water Assessment Fees				\$ 33,500			
<b>Total Expenditures:</b>				<b><u>\$ 33,500</u></b>			
<b><u>Estimated Ending Equity (Carry Over) Balance:*</u></b>				<b><u>\$ 14,960</u></b>			

*\*Note: Any unspent funds from the Water Assessment Category will carry over to the 2021-2022 FY Budget*

Account Number	Description	Actuals (2018-2019)	Budget (2019-2020)	Actual Thru Mar (201-2020) 75% of Year	Projected Budget (2020-2021)	%Chg.	\$ Chg.
<b><u>Revenues:</u></b>							
83-3610	Interest Earned	\$ -	\$ -	\$ -	\$ -	0%	\$ -
83-3910	Transfers from General Fund	\$ 48,362	\$ 32,500	\$ -	\$ 33,500	3%	\$ 1,000
83-3999	Contribution from Surplus	\$ -	\$ -	\$ -	\$ -	0%	\$ -
<b>Total Revenues:</b>		<b>\$ 48,362</b>	<b>\$ 32,500</b>	<b>\$ -</b>	<b>\$ 33,500</b>	<b>3%</b>	<b>\$ 1,000</b>
<b><u>Expenditures:</u></b>							
83-4410.450	Expenses	\$ 33,387	\$ 32,500	\$ -	\$ 33,500	3%	\$ 1,000
83-4410.611	Bank Charges	\$ 20	\$ -	\$ 20	\$ -	0%	\$ -
<b>Total Expenses:</b>		<b>\$ 33,407</b>	<b>\$ 32,500</b>	<b>\$ 20</b>	<b>\$ 33,500</b>	<b>3%</b>	<b>\$ 1,000</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$ 14,955</b>	<b>\$ -</b>	<b>\$ (20)</b>	<b>\$ -</b>		

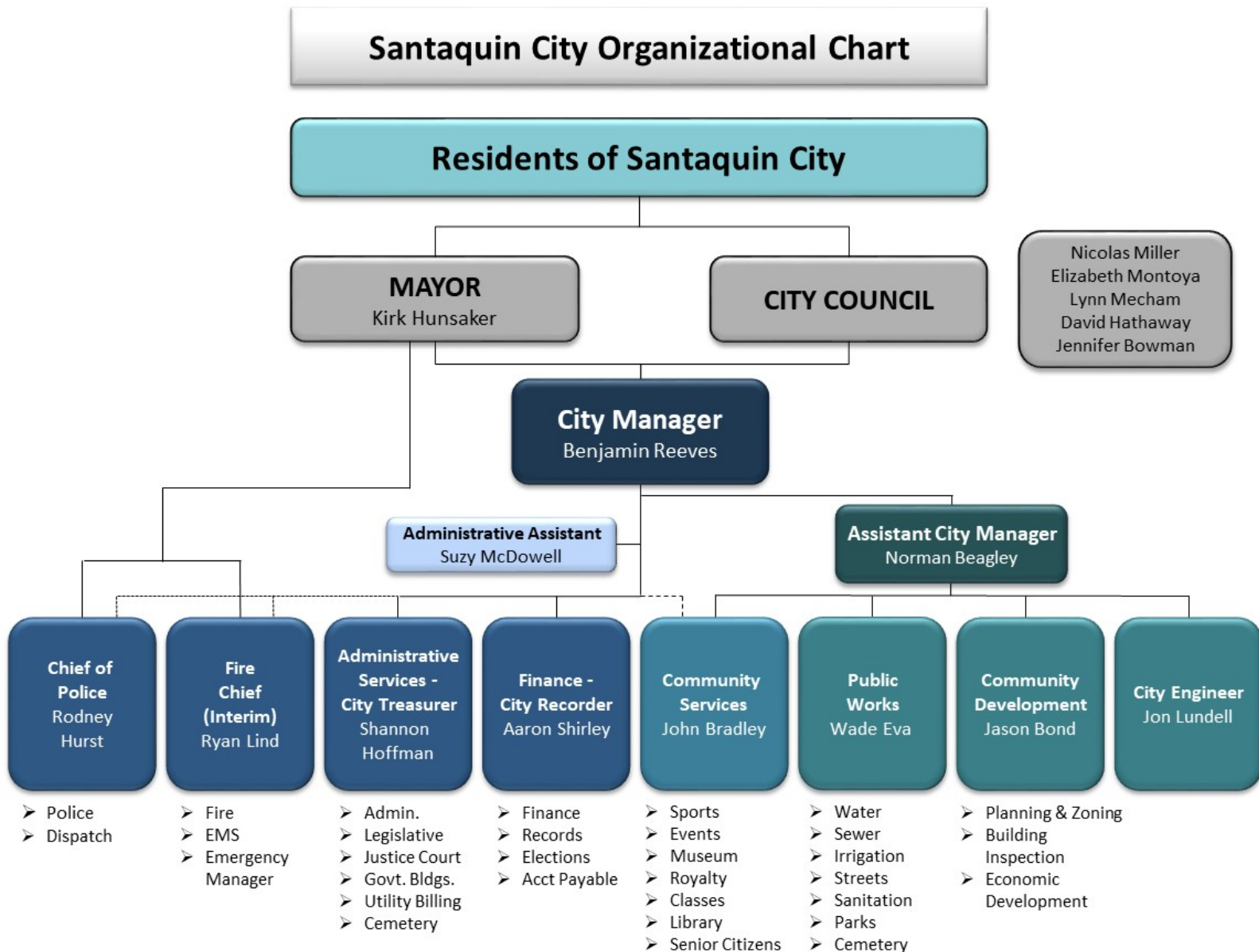


# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

### ORGANIZATIONAL STRUCTURE AND BUDGET DEVELOPMENT

The Santaquin City accounting policies and procedures are designed to support the operations and maintenance of each functional area and department within the city. The following organizational chart outlines the structure by which Department Heads and Functional Area Directors supervise the utilization of funds within their span of control for FY2020-2021.



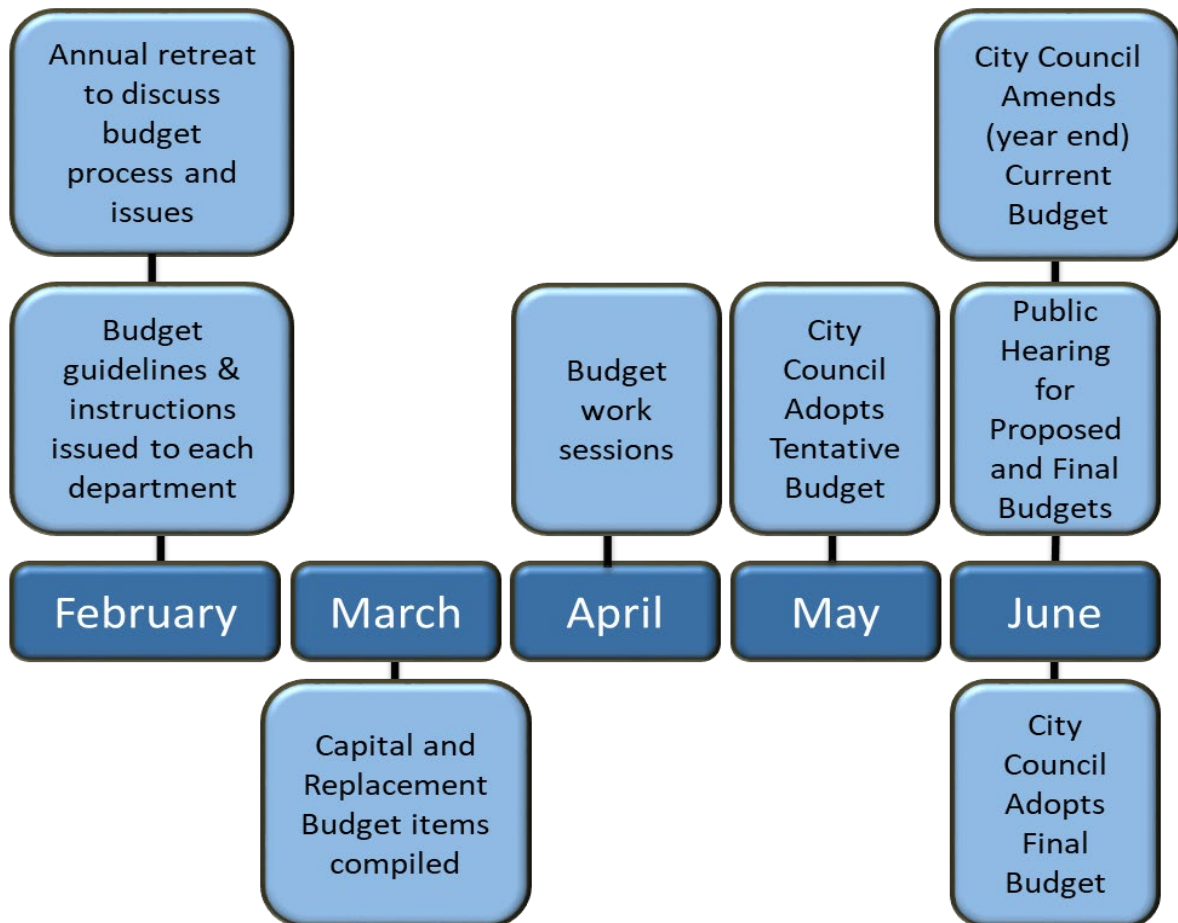
# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

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### Budget Calendar

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



## **SANTAQUIN CITY**

### **2020-2021 APPROVED BUDGET**

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A budget planning kick-off session is held each year in late January or early February, at which time the Mayor, City Council and Functional Area Directors meet to discuss and brainstorm city issues, departmental needs and upcoming capital projects. This policy setting session influences the remainder of the city's budget process by addressing new projects and goals that stem from concerns raised by residents and council members. These items may be immediately addressed or may need years of planning such as major road connectivity projects and water infrastructure needs.



#### **FY2019-2020 Annual Budget Planning Session – January 26, 2019**

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

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

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

# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

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reviews necessary changes with the Functional Area Directors, as appropriate. A revised 'balanced' budget is presented to the City Council for their review.

While external boards or commissions, such as governments or associations, do not have a direct influence on Santaquin's budget, there are occasionally external processes that may affect the city's budget. Examples include grants from Mountainland Association of Governments (MAG), Utah County, State of Utah, or the Federal Government. Another example would be the unfunded mandates issued by the Utah State Legislature or State Department policy changes.

The City Manager presents the Tentative Budget to the Mayor and City Council during the first meeting in May for consideration and formal approval. The Tentative Budget is available to the public for their review and input. Any interfund transfers are published in the City Newsletter and a public hearing is held to gather input from the public.

A "Final Budget" is presented in the month of June. Utah State Code mandates that the Final Budget must be adopted before June 22<sup>nd</sup>. The budget is then provided in digital format on the city's website and is available to all departments for their use in the upcoming year. If the city council elects to raise property taxes via the Utah State required "Truth in Taxation" process, the budget, in its final form, is not required to be passed until the month of August.

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

Within the approved budget, the Functional Area Directors and Department Heads may make transfers of appropriations within their department's line items. Transfers of appropriations

between departments require an action of the City Council. Transfer of appropriations between funds requires a public hearing (for governmental funds) and approval of the City Council (for all funds). Final amendments to the current year budget of all funds shall be adopted by the City Council by the last day of the fiscal year.



# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

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### SANTAQUIN CITY GOALS & PRIORITIES

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

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

#### **Santaquin City Council Charter**

*This charter is a private document that reflects the agreement of the city council members on their "rules of the road" in their work together.*

##### **Who We Are**

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

##### **How We Work Together**

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



## SANTAQUIN CITY

### 2020-2021 APPROVED BUDGET

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**Santaquin City Council & Mayor. From top-left to bottom-right:**  
David Hathaway, Lynn Mecham, Nicholas Miller, Elizabeth Montoya,  
Mayor Kirk Hunsaker, Jennifer Bowman.

In FY2015-2016, the Santaquin City Council established strategic goals and objectives outlined in the table on the following page. It was modeled in great measure after the Lehi City Business Plan. The adoption of strategic goals proved to be very successful in FY2015-2016, and the years following, as the efforts of individual employees could be tied directly back to the initiative established by the elected leaders (See Appendix D – FY2018-2019 Accomplishments). Due to the success of establishing strategic goals and objectives in FY2015-2016, the Santaquin City Council opted to continue utilizing the same strategic goals in the following years with only minor modification.

## SANTAQUIN CITY

### 2020-2021 APPROVED BUDGET

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While projects such as the construction of a new City Hall, updating the General Plan, and extension of Highland Drive to the South exit all remain a priority for the city, those projects are merely examples of ideas that have risen in priority due to the fact that they support the principal strategic direction established in the goals listed on the following table. These established strategic goals are used by all employees to align their individual efforts to support the objective of the organization as a whole. Each individual project or task is tied directly back to one or more of the strategic goals established in this vision. Accountability and results-based recognition support the direction and vision of our community's elected leaders.



#### Columbus Day of Training & Service

A new tradition began in 2017, when the entire Santaquin City Staff spent the morning training and the afternoon providing service to our community. In 2018, our training and service continued with a project included the revitalization of our Main Street landscaping. The day ended with their families joining them for a Hay Ride & Family Fun at the Rowley's Red Barn



# **SANTAQUIN CITY**

## **2020-2021 APPROVED BUDGET**

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### **FY2020-2021 GOALS & OBJECTIVES**

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

#### **Provide Quality City Services**

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

#### **Promote and Support Economic Development**

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

#### **Ensure Proactive Regional Collaboration**

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

#### **Maintain a Sustainable Budget**

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

#### **Promote Community Involvement**

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



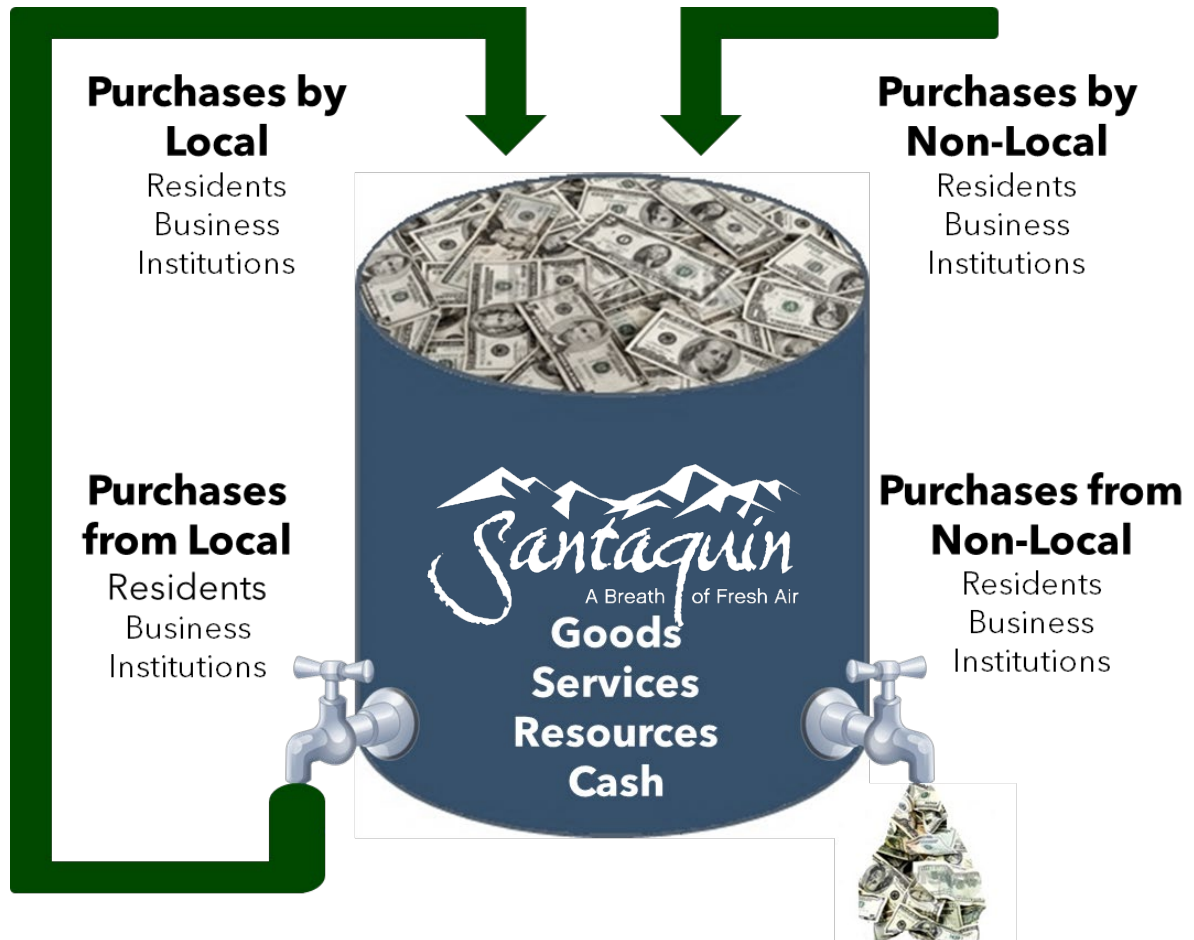
# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

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### Major Initiatives for FY2020-2021:

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



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

## SANTAQUIN CITY

### 2020-2021 APPROVED BUDGET

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It is estimated that for every dollar spent in Santaquin City, that dollar flows back through the local economy five times as money is collected, redistributed, and spent once again. Furthermore, for every dollar spent, 1% of the total purchase goes to local government (a component of the 7.25% total sales tax collected). *Note: the formula of sales taxes flowing to Santaquin City is based on 50% coming from point of sale – or sales transacting in Santaquin City – and 50% based on Santaquin City's population.*

A primary focus of the Mayor and Council is development of Santaquin City's economic base. With the completion of the Main Street/400 East Project in 2011 and the Main Street/500 East Project in 2015, major transportation obstacles were removed that will allow for the future commercial development of 32 acres of property near the city's Main Street freeway exit which would include a new grocery store.

In FY2017-2018, the Santaquin City Council, acting in their role as Board Members of the Santaquin Community Development Agency, passed Resolution 05-01-2018-CDA "A Resolution Approving an Economic Development Incentive in the Orchard Lane Development Area" (See Community Development and Renewal Agency Budget, Pg. 60). The purpose of this incentive is to offset and defray the road construction costs of the grocery store (phase 1) of the overall development. In June of 2020, Maceys Grocery Store will open its doors as the anchor of the Orchard Lane Development Area with Ace Hardware and others soon to follow. This major economic milestone for the city will help ensure local dollars spent stay local and will help spur economic development for years to come.

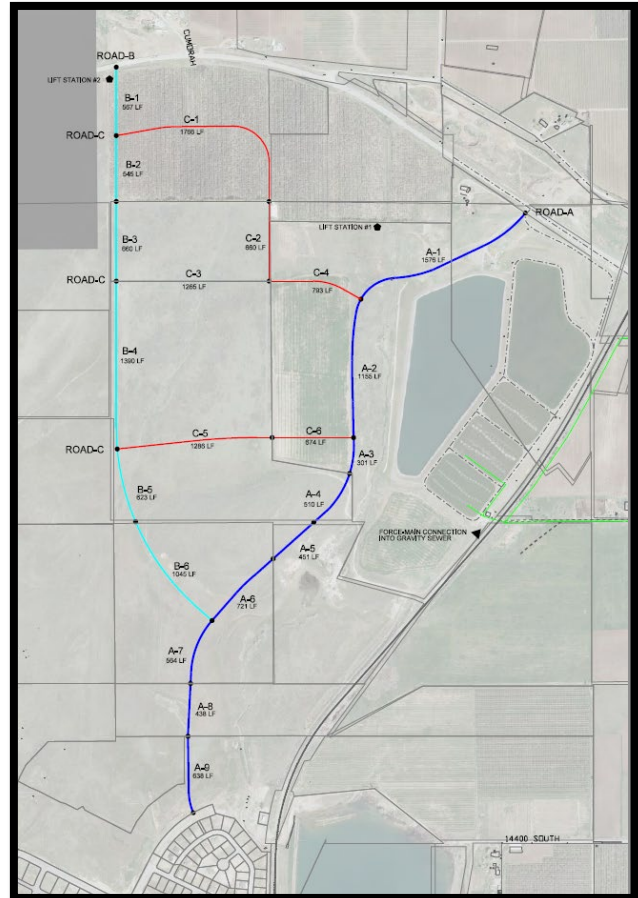


# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

- Development of the West Business Park
  - *Development of City Owned Property* – Where the newly constructed extension of Summit Ridge Parkway meets US-6 Main Street, Santaquin City intends to develop the west business park with the goal of creating value added jobs in the region.

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



**Secondary Access to Summit Ridge from US-6 Main Street**

# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

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- Complete 2019-2020 Capital Projects:

The City Council's final focus in FY2020-2021 is the completion of many FY2019-2020 Projects, which are currently under construction. Those projects include the following:

Economic Development:

- Maceys Grocery Store CDA Development
- Summit Ridge/Main Street West Business Park Development
- I-15 Exit 242 (Summit Ridge) Agritourism Development

Water:

- None

Sewer:

- None

Roads:

- 300 West (North of Main Street)
- Orchard Lane CDA Area Road Projects (In support of Maceys Grocery Store)
- Highland Drive/Canyon Road Intersection Realignment
- Extension of Highland Drive to Summit Ridge I-15 Exit 242

Recreation:

- Soccer Field Park Project near Summit Ridge (Playground Installation & Parking Improvements)
- Basketball Court Project in Centennial Park
- Trail Improvements along the Red Barn Road

Capital Facility Plan Updates:

- Culinary Master Plan
- Irrigation Master Plan
- Public Safety Master Plan
- Fire District Feasibility Study – Joint with Payson City
- Park Master Plan

**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

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**BUDGET SUMMARY SECTION**

This section presents the charts, graphs, and table information of the 2020-2021 Santaquin City Budget in summary format. The information contained herein includes revenues, transfers, expenditures of the General Fund and the various Functional Areas. This section also reviews salary and benefit charts, capital projects and debt services. For detailed information regarding specific line items, please see Appendix A – Santaquin City Budget – Detail Version

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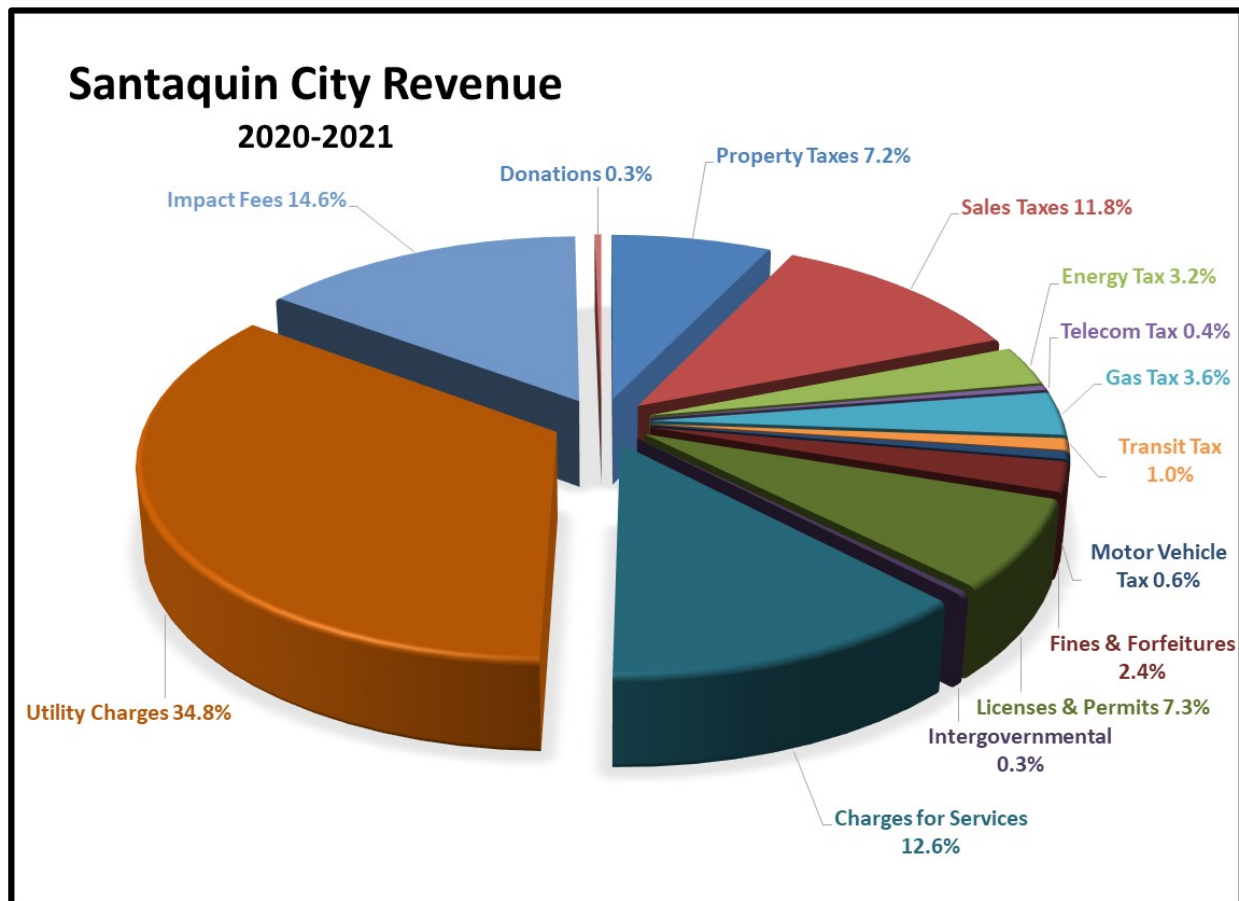
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**BUDGET SUMMARY**

**Citywide Revenues**

The chart below shows the sources of Santaquin City's Revenue net of transfers and capital projects. This year, 34.8% of the revenue comes from utility charges. Utility charges consist of water, sewer, pressurized irrigation, and garbage collection charges to Santaquin residents.



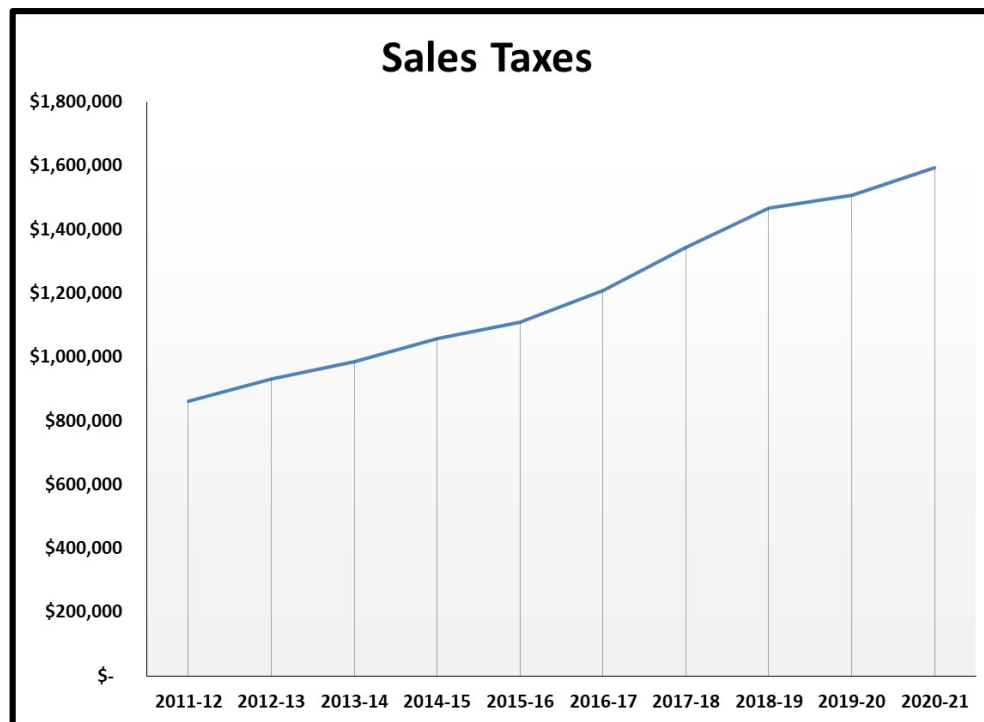


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### 2020-2021 APPROVED BUDGET

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Sales tax has been an ever-growing source of revenue for the city representing a 75% growth rate since 2011. However, compared to the statewide municipal average of 23-29% of revenue, Santaquin City's sales taxes only comprise roughly 11.8% of the city's overall source of revenue. Economic development initiatives, such as the opening of Maceys Grocery Store, will increase the sales tax percentage; thus, creating a more stable revenue base without negatively impacting our residents with added property taxes.



The city's methodology for sales tax projections as follows:

1. Take Actuals (i.e. Revenues Received) for the First Nine Months of the Current Fiscal Year
2. Divide the Figure from Above by Nine to Get the Monthly Average
3. Multiply the Monthly Average by Twelve

This approach gives us an actual amount of sales tax that would be collected for the current fiscal year and that figure is used as the budgeted basis for the next fiscal year. As sales tax revenues are consistently increasing, this practice ensures that revenues are conservatively estimated and we plan expenditures accordingly so that we are confident that revenues will meet or exceed expenditures.

As the city anticipates bonding for a new city hall against sales taxes, this revenue source has been carefully analyzed for coming year especially when taking into consideration the reality of potential economic impact of COVID-19. Sales taxes are collected and distributed by the State Tax Commission and are divided among local governments according to 1) point of sale or sales transactions in Santaquin and 2) population. As Santaquin has such a small commercial base,

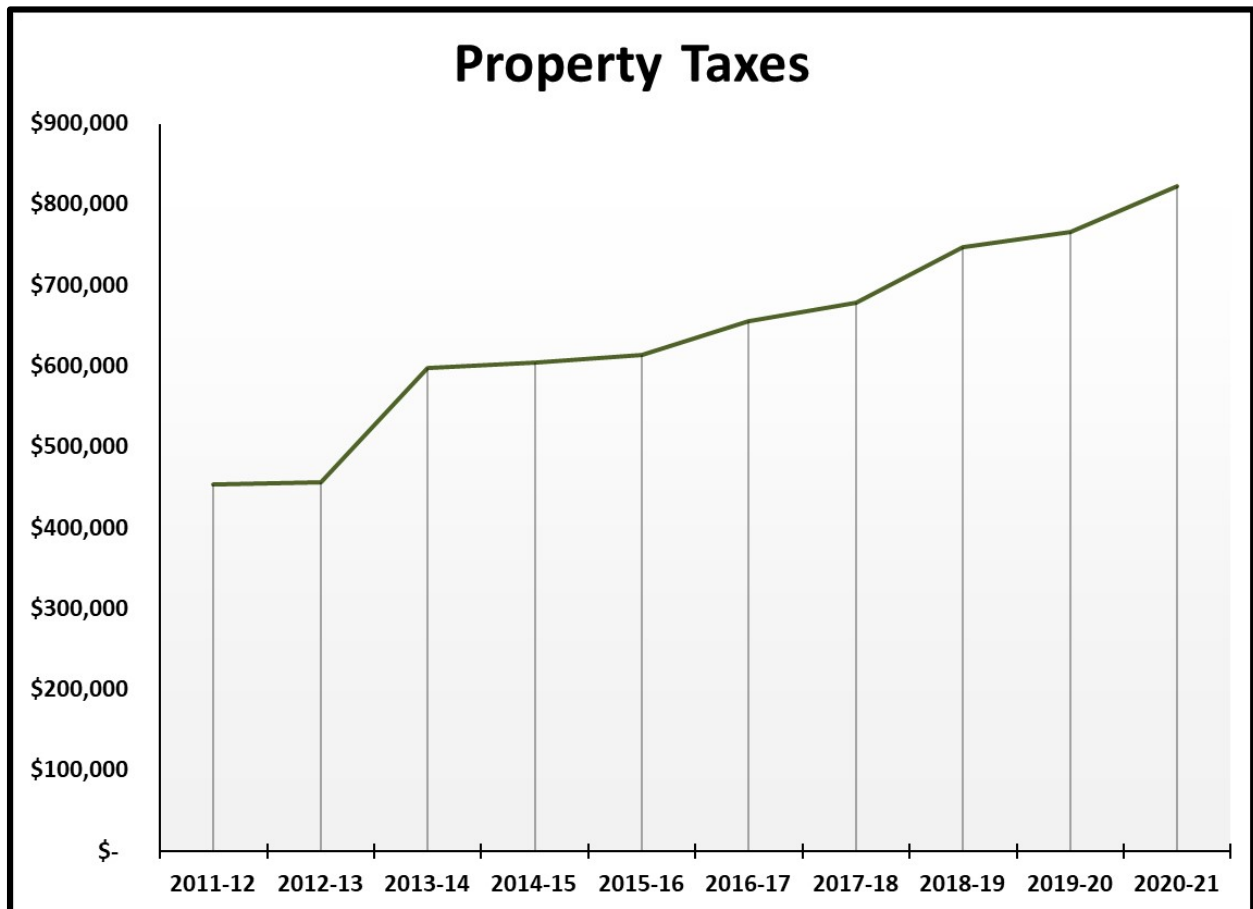
## SANTAQUIN CITY

### 2020-2021 APPROVED BUDGET

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COVID-19 is anticipated to have little effect on point of sale revenues which accounts for 50% of what is received from the state. What will be affected is the other 50% of sales tax revenue which is distributed on the basis of population and reflects trends in statewide averages which, according to latest estimates from the Utah League of Cities and Towns, are projected to drop by 4%. With that said, amidst the COVID-19 pandemic grocery store sales tax revenues state-wide have experienced a 26.5% increase and the city will be opening its doors for its new Maceys grocery store in June of 2020. With all of these factors taken into account, conservative estimates show the city increasing year over year sales tax revenues in the coming fiscal year by 5.7%.

This estimate was created by using our above methodology to get our initial budget projection of \$1,669,001 (to reflect 9-months of actuals from the current fiscal year and 3-months of projections) and as the budget is taking a 15% cut that sales tax projection is reduced to \$1,418,651. Finally, as we looked at the point of sale figures a grocery store has brought in for cities in comparable markets we saw that it would bring in an additional \$175,000 annually bringing the sales tax projection back up to \$1,593,651. This represents a 5.7% increase from last years budgeted sales tax revenues.



## **SANTAQUIN CITY**

### **2020-2021 APPROVED BUDGET**

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Property taxes in Santaquin City are a much smaller component of the city's overall revenue structure representing 7.2% of total revenues. Other major revenue sources include Charges for Services (e.g. building construction, recreation, cemetery, etc.), Energy Taxes (e.g. Gas, Electric, etc.), Telecommunications Tax, Gas Tax, Licenses & Permits and Fines & Forfeitures and Impact Fees.

#### **Tax Levels**

The Fiscal Year 2020-2021 Budget, as currently proposed, does not include a property tax increase. The certified property tax rate for FY2020-2021 is 0.001282 for General Operations and 0.000114 for the Library. As such, our Total Municipal Certified Tax Rate is 0.001396.

#### **Rate and Fee Changes**

Santaquin City increases utility rates based on cost of living as established by the U.S. Department of Labor Bureau of Labor Statistics CPI-U Table for the preceding calendar year, which takes effect in the first month of the new fiscal year. The purpose of small annual cost of living increases is to keep rates adequate to maintain existing city services (e.g. maintain utility lines, equipment, etc.) and to avoid huge increases sporadically. This year culinary water, pressurized irrigation water, and garbage collection fees will increase by 1.8%. Monthly sewer fees (minus the \$20 base rate for the new Wastewater Reclamation Facility (WRF)) will also increase by 1.8%. Due to the exclusion of the WRF base rate from a CPI increase, the net increase in sewer rates is 0.88%.

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

#### **Use of Reserves or Fund Balance**

An important aspect of the financial health of a city is the fund balance. The fund balance is the excess of an entity's assets over its liabilities in governmental funds. A negative fund balance is also called a deficit. The State of Utah requires cities to maintain a fund balance in the General Fund of at least 5%, and no more than 25%, of budgeted revenues less qualifying transfers (Utah Code Annotated 10.6.116).

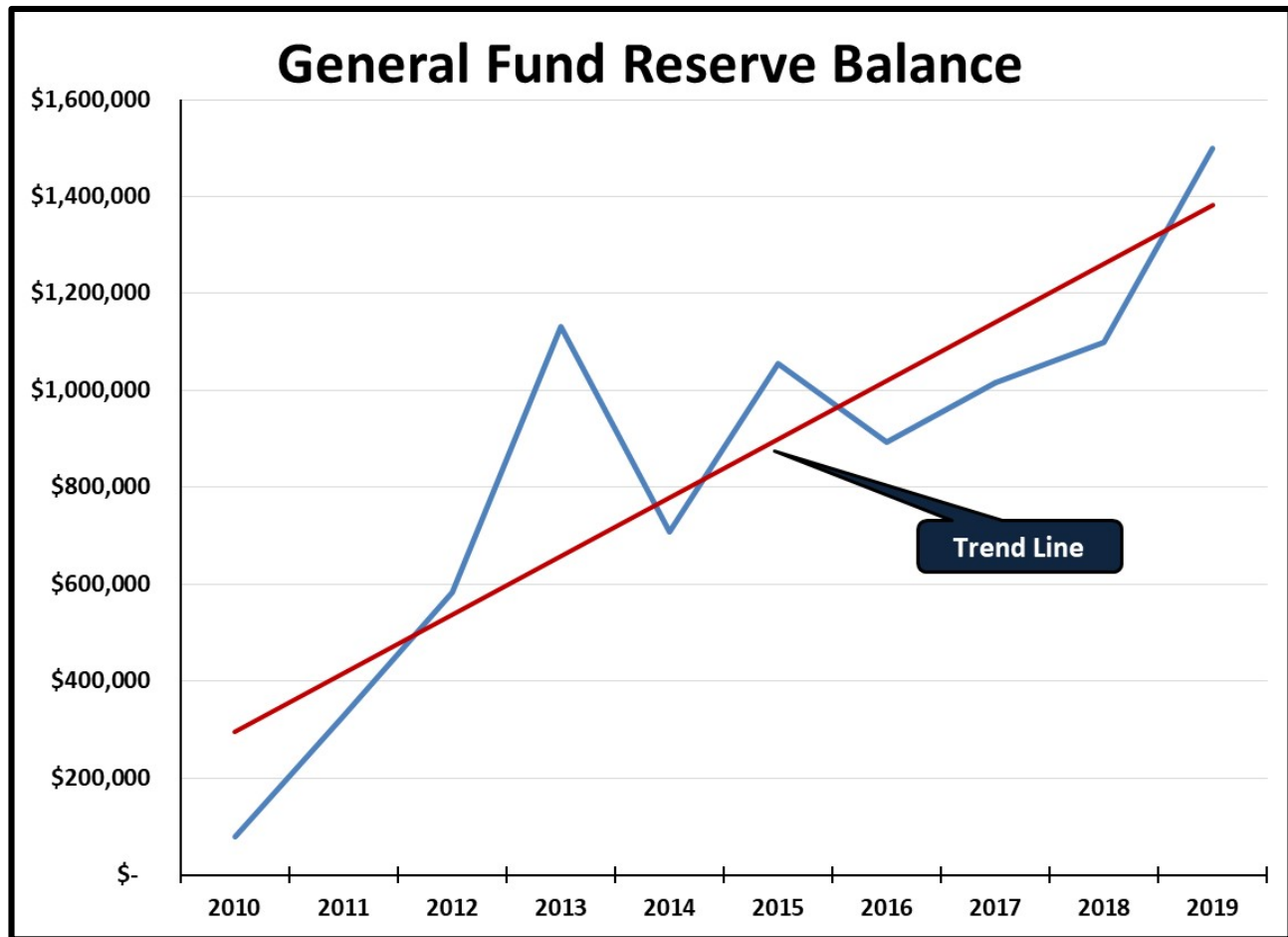
Due to economic conditions in 2008-09, the General Fund balance dipped below the Utah State requirement of 5%, which resulted in an audit finding. Considerable effort has been made to increase the General Fund balance and in 2012, the balance returned to acceptable levels. The following chart illustrates the city's continued efforts to restore fund balance. In 2013, cash on

## SANTAQUIN CITY

### 2020-2021 APPROVED BUDGET

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hand from projects in-process accounted for the artificial increase in fund balance. With the completion of those projects, the growth trends were restored to normal levels. Due to unrepresented growth and infrastructure projects initiated to support that growth, 2016 showed a decrease once again. Revenue growth since 2016 has allowed for annual increases to general fund reserves as illustrated in the following chart:



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

**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

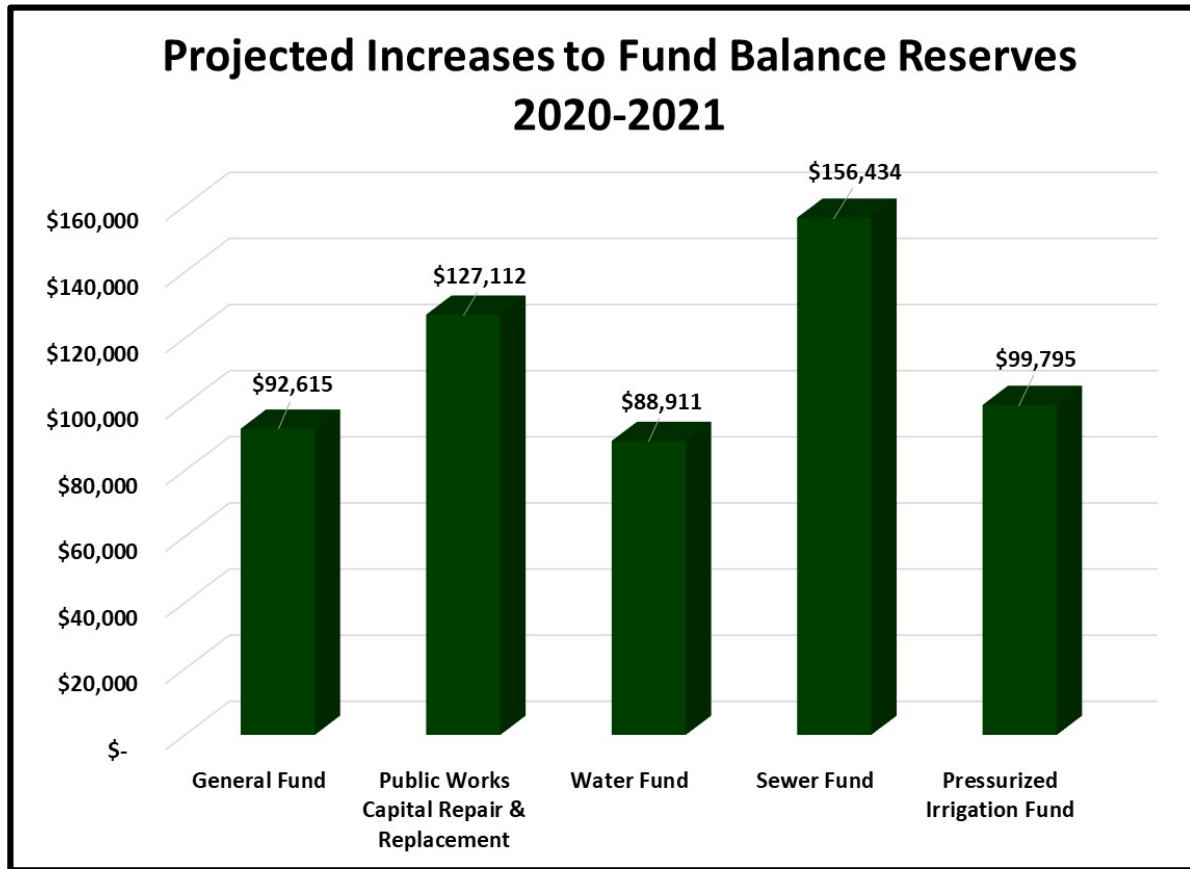
The following chart illustrates changes in fund balance in the governmental funds:

<b>Santaquin City</b>				
<b>Statement of Revenues, Expenditures and Changes in Fund Balances</b>				
<b>Governmental Funds - June 30, 2019</b>				
	<b>General Fund</b>	<b>Capital Projects Funds</b>	<b>Non-Major Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>REVENUES:</b>				
Taxes:				
Property	\$ 974,629			\$ 974,629
Sales	\$ 1,466,725			\$ 1,466,725
Other Taxes	\$ 500,370			\$ 500,370
Licenses and permits	\$ 997,462			\$ 997,462
Intergovernmental Revenues	\$ 577,550	\$ 704,200	\$ 5,656	\$ 1,287,406
Charges for Services	\$ 1,688,941		\$ 66,827	\$ 1,755,768
Fines and forfeitures	\$ 306,517			\$ 306,517
Interest	\$ 150,931	\$ 83,956	\$ 12	\$ 234,899
Miscellaneous revenue	\$ 186,716	\$ 5,641	\$ 760	\$ 193,117
<b>Total Revenues:</b>	<b>\$ 6,849,841</b>	<b>\$ 793,797</b>	<b>\$ 73,255</b>	<b>\$ 7,716,893</b>
<b>EXPENDITURES:</b>				
General government	\$ 1,467,406	\$ 174,882	\$ 2,000	\$ 1,644,288
Public safety	\$ 2,420,049	\$ 26,519	\$ 100	\$ 2,446,668
Highways and public improvements	\$ 559,724	\$ 3,071,962	\$ 48,154	\$ 3,679,840
Sanitation	\$ 499,446			\$ 499,446
Parks, recreation and public property	\$ 1,088,265		\$ 701,088	\$ 1,789,353
Cemetery	\$ 99,587			\$ 99,587
Debt service:				\$ -
Principal		\$ 203,197	\$ 93,000	\$ 296,197
Interest		\$ 55,000	\$ 93,562	\$ 148,562
<b>Total Expenditures:</b>	<b>\$ 6,134,477</b>	<b>\$ 3,531,560</b>	<b>\$ 937,904</b>	<b>\$ 10,603,941</b>
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<b>\$ 715,364</b>	<b>\$ (2,737,763)</b>	<b>\$ (864,649)</b>	<b>\$ (2,887,048)</b>
<b>Other Financing Sources and (Uses):</b>				
Impact fees	\$ -	\$ -	\$ 1,258,045	\$ 1,258,045
Bond Issuance		\$ 4,300,000.00		\$ 4,300,000
Gain on Sale of Capital Assets		\$ 34,600.00		\$ 34,600
Transfers in	\$ 1,063,000	\$ 1,627,669	\$ 215,812	\$ 2,906,481
Transfers (out)	\$ (1,378,041)	\$ (81,008)	\$ -	\$ (1,459,049)
<b>Total other financing sources and (uses)</b>	<b>\$ (315,041)</b>	<b>\$ 5,881,261</b>	<b>\$ 1,473,857</b>	<b>\$ 7,040,077</b>
<b>Net Change in Fund Balances</b>	<b>\$ 400,323</b>	<b>\$ 3,143,498</b>	<b>\$ 609,208</b>	<b>\$ 4,153,029</b>
Fund balances - beginning of year	\$ 1,098,638	\$ 507,435	\$ 1,117,948	\$ 2,724,021
<b>Fund balances - end of year</b>	<b>\$ 1,498,961</b>	<b>\$ 3,650,933</b>	<b>\$ 1,727,156</b>	<b>\$ 6,877,050</b>

**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

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The following chart illustrates the projected changes to fund balance in FY2020-2021:



**Investments:**

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

**Fund to Fund Transfers:**

Due to low property tax and sales tax revenues, it is necessary for Santaquin City to transfer funds from the Enterprise Funds (e.g. Water, Sewer, and Pressurized Irrigation Water) into the General Fund for the purpose of covering overhead related costs. Funds are also transferred from the General Fund into the Special Revenue Funds to meet their operational needs. Finally, funds are transferred from the Enterprise Funds into the Capital Project Funds to cover capital related expenditures related to the Enterprise Funds.

Santaquin City complies with Utah State Code 10.6.135.5 that outlines the following notification requirements for Municipal Enterprise Fund Transfers:

## SANTAQUIN CITY

### 2020-2021 APPROVED BUDGET

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

Santaquin City has fully complied with Steps 1-3 of these requirements. Upon formal approval of the budget by the Santaquin City Council on June 16, 2020, the Santaquin City Staff will work with its Auditing Firm and with the State of Utah to complete Steps 4 and 5.



Fund to fund transfers provide the city an opportunity to fund quality of life offerings such as Santaquin Special Events, Recreation, City Library, Museum and Senior's Programs.

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



# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

The fund transfers proposed for the FY2020-2021 Budget:

### Santaquin City

#### 2020-2021 Budgeted Transfers

##### General Fund Transfers In:

Fund	Acct No	Amount
General Fund	10-39-909	\$ 150,000
General Fund	10-39-910	\$ 600,000
General Fund	10-39-911	\$ 500,000
<b>Total GF Transfer In</b>		<b>\$ 1,250,000</b>

##### Transfer From:

Fund	Acct No	Amount
P. Irrigation Fund (11.4% of Enterprise Fund)	54-40-790	\$ 150,000
Water Fund (42.2% of Enterprise Fund)	51-40-900	\$ 600,000
Sewer Fund (21.3% of Enterprise Fund)	52-40-830	\$ 500,000
<b>Total Transfer Out:</b>		<b>\$ 1,250,000</b>

##### General Fund Transfers Out:

Fund	Acct No	Amount
General Fund	10-90-200	\$ 80,000
General Fund	10-90-205	\$ 8,300
General Fund	10-90-300	\$ 11,750
General Fund	10-90-400	\$ 89,230
General Fund	10-90-500	\$ 37,750
General Fund	10-90-NEW	\$ 167,250
General Fund	10-90-NEW	\$ 30,000
General Fund	10-90-550	\$ 80,000
General Fund	10-90-600	\$ 265,500
General Fund	10-90-700	\$ 165,000
General Fund	10-90-800	\$ 54,000
General Fund	10-90-860	\$ 370,000
General Fund	10-90-870	\$ 610,000
General Fund	10-90-880	\$ 175,000
General Fund	10-90-884	\$ 188,700
<b>Total GF Transfer Out:</b>		<b>\$ 2,332,480</b>

##### Transfer To:

Fund	Acct No	Amount
CS-Sports Fund	61-39-100	\$ 80,000
CS-Royalty Fund	64-39-100	\$ 8,300
CS-Chieftain Museum	63-39-100	\$ 11,750
CS-Library Fund	72-39-410	\$ 89,230
CS-Seniors Fund	75-39-100	\$ 37,750
CS-Administration Fund	68-39-NEW	\$ 167,250
CS-Classes	69-39-NEW	\$ 30,000
Computer Capital Fund	49-39-100	\$ 80,000
Capital Projects	41-39-100	\$ 265,500
Capital Vehicles & Equipment	42-39-100	\$ 165,000
Santaquin Events	62-39-100	\$ 54,000
Fire Department Fund	73-39-100	\$ 370,000
Road Capital Project Fund (New)	45-39-100	\$ 610,000
Santaquin CDA Fund	Separate Entity	\$ 175,000
Local Building Authority	Separate Entity	\$ 188,700
<b>Total Transfers In:</b>		<b>\$ 2,332,480</b>

##### Other Fund Transfers Out:

Irrigation Impact Fee Fund	60-40-915	\$ 20,000
Storm Drainage Fund	50-40-NEW	\$ 365,000
Water Fund	43-39-110	\$ 55,000
Sewer Fund	43-39-120	\$ 55,000
Pressurized Irrigation Fund	43-39-130	\$ 55,000
Water Fund	51-40-901	\$ 89,904
Water Fund	51-40-NEW	\$ -
Sewer Fund	52-40-901	\$ 88,008
Pressurized Irrigation Fund	54-40-901	\$ 80,208
PW Capital Fund	44-40-911	\$ 100,000
Transportation Impact Fee Fund	59-40-900	\$ 396,450
PW Capital Fund	44-40-740	\$ 31,008
Pressurized Irrigation Fund	54-40-253	\$ 33,500
Sewer Impact Fee Fund	56-40-900	\$ 200,000
Pressurized Irrigation Fund	54-40-920	\$ 220,000
<b>Total Other Transfers From:</b>		<b>\$ 1,789,078</b>

##### Other Fund Transfers In:

Capital Project Fund	41-39-312	\$ 20,000
Capital Project Fund	41-39-NEW	\$ 365,000
Computer Capital Fund	43-39-110	\$ 55,000
Computer Capital Fund	43-39-120	\$ 55,000
Computer Capital Fund	43-39-130	\$ 55,000
PW Capital Fund	44-39-110	\$ 89,904
Culinary Impact Fee Fund	55-39-NEW	\$ -
PW Capital Fund	44-39-120	\$ 88,008
PW Capital Fund	44-39-130	\$ 80,208
Water Fund	51-39-NEW	\$ 100,000
Roads Capital Project Fund	45-39-141	\$ 396,450
Capital Vehicles Fund	44-40-740	\$ 31,008
Santaquin Water District	Separate Entity	\$ 33,500
Sewer Fund	52-38-910	\$ 200,000
Irr. Impact Fee Fund	60-38-900	\$ 220,000
<b>Total Other Transfers In:</b>		<b>\$ 1,789,078</b>

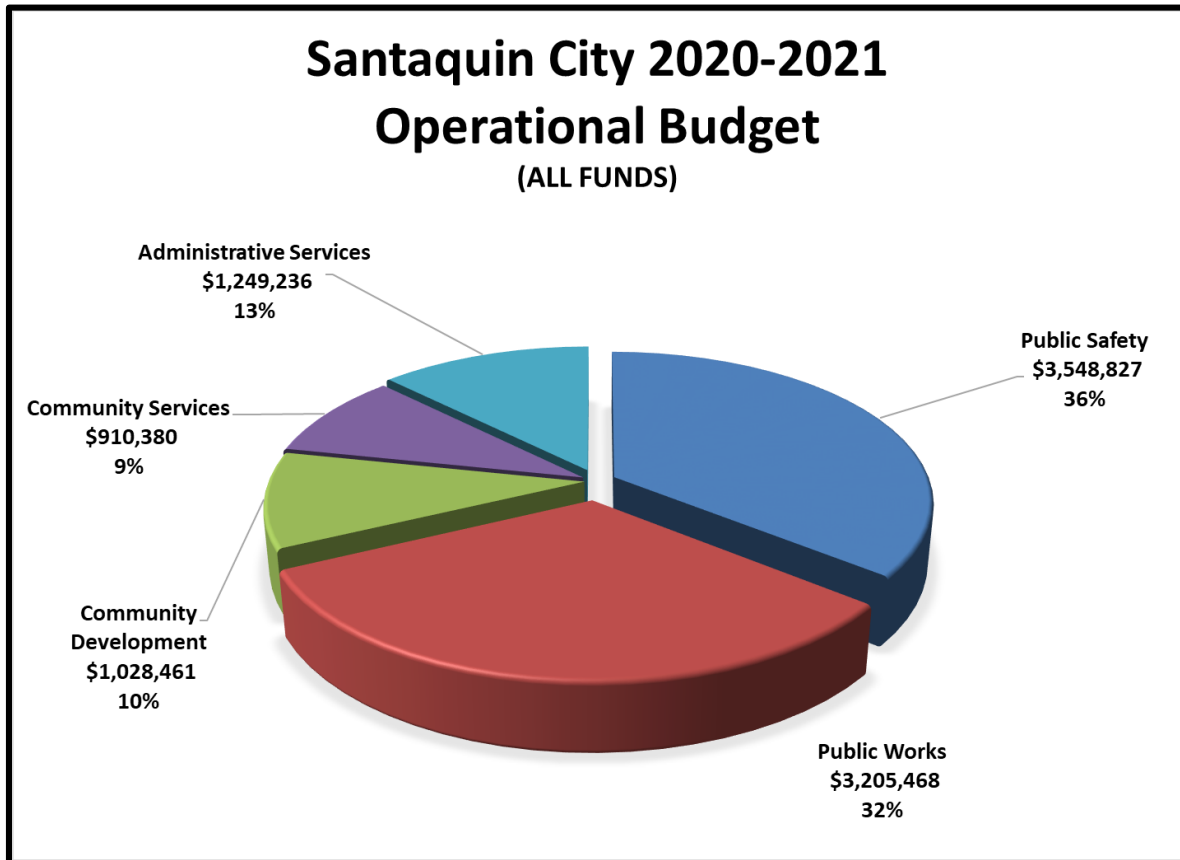
# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

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### Citywide Expenditures

The total operational budget (excluding capital projects) for FY2020-2021 is \$9,912,373. The graph below shows operational expenditures by functional area of the city.

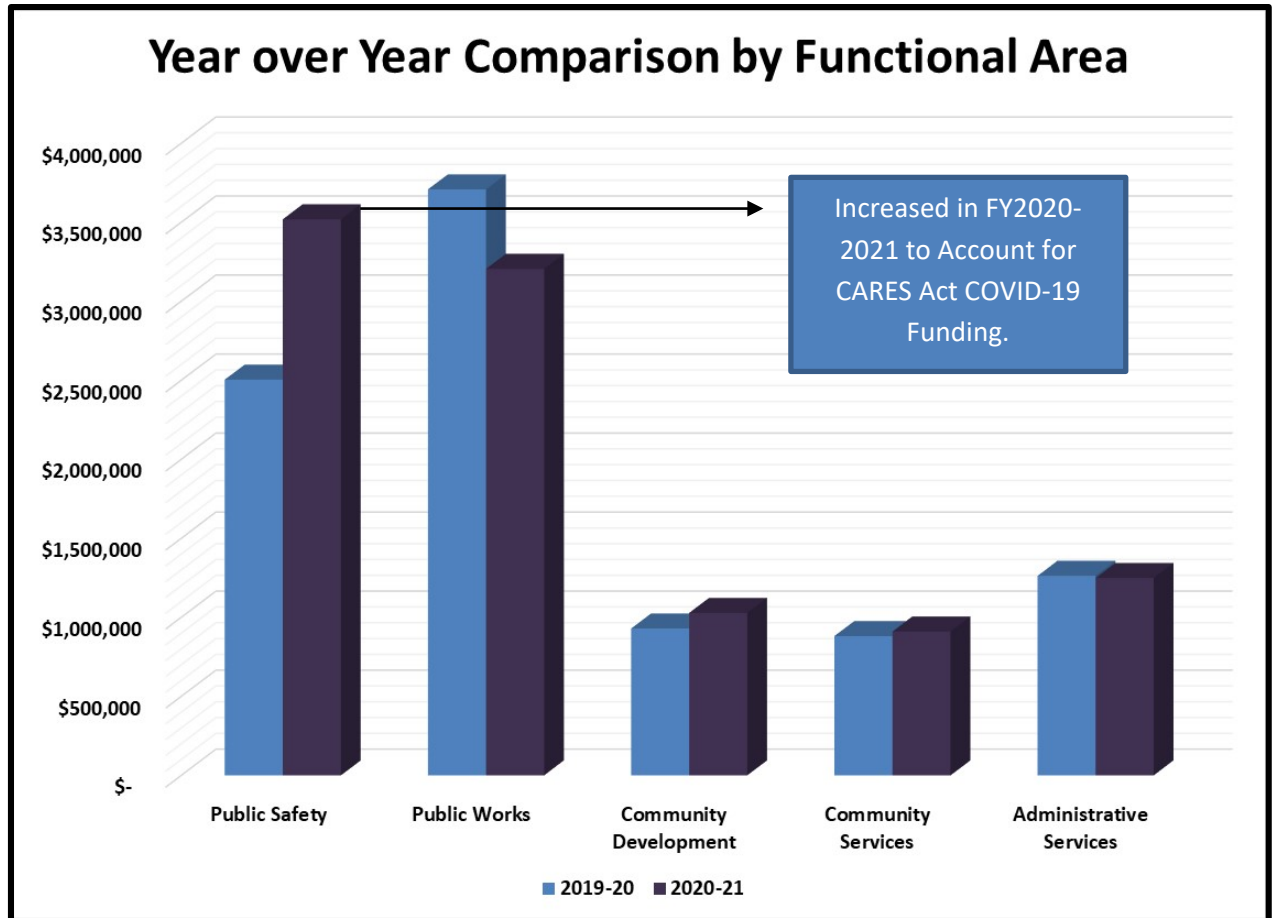


# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

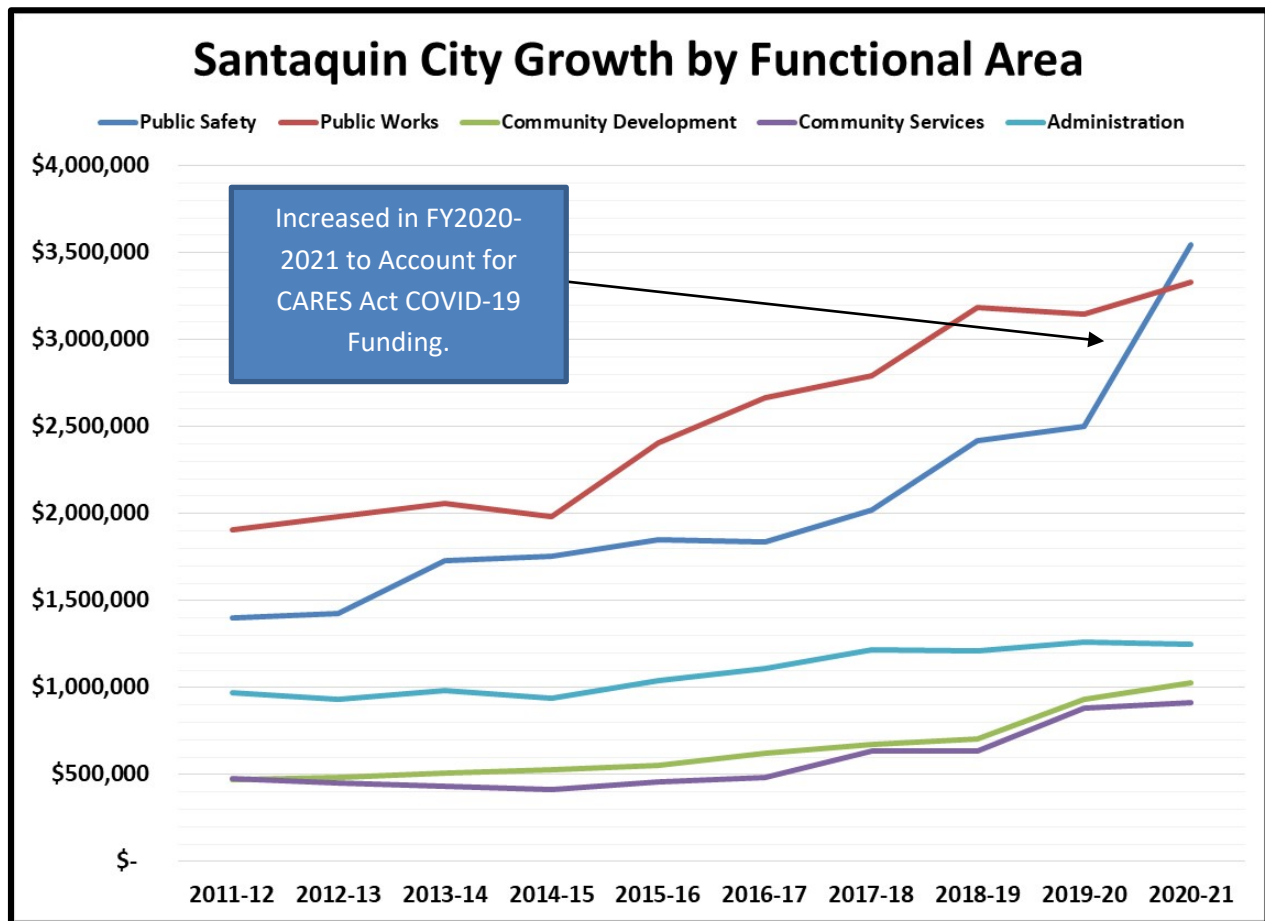
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The year over year comparison of each functional area is illustrated below:



## SANTAQUIN CITY 2020-2021 APPROVED BUDGET

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



The Budget Summary for the entire city (all funds) is found on the next five pages.

**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

**Budget Summary by Department and Fund**

**2020-2021 Final Budget**

Description	Actuals (2019-2020)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
<b>GENERAL FUND</b>						
TOTAL TAXES	\$2,873,999	\$2,961,490	\$2,611,527	\$3,209,259	8.4%	\$ 247,769
TOTAL LICENSES AND PERMITS	\$997,462	\$1,023,250	\$757,786	\$985,200	-3.7%	\$ (38,050)
TOTAL INTERGOVERNMENTAL REVENUE	\$537,944	\$580,850	\$469,670	\$493,400	-15.1%	\$ (87,450)
TOTAL CHARGES FOR SERVICES	\$1,005,192	\$1,136,850	\$757,060	\$1,258,763	10.7%	\$ 121,913
TOTAL FINES AND FORFEITURES	\$306,517	\$307,000	\$244,824	\$327,500	6.7%	\$ 20,500
TOTAL INTEREST	\$150,930	\$150,850	\$99,589	\$125,700	-16.7%	\$ (25,150)
TOTAL MISCELLANEOUS REVENUE	\$91,745	\$51,000	\$24,792	\$42,000	-17.6%	\$ (9,000)
TOTAL CONTRIBUTIONS AND TRANSFERS	\$1,060,000	\$1,175,000	\$881,250	\$1,475,000	25.5%	\$ 300,000
<b>TOTAL FUND REVENUES</b>	<b>\$7,023,788</b>	<b>\$7,386,290</b>	<b>\$5,846,499</b>	<b>\$7,916,822</b>	<b>7.2%</b>	<b>\$ 530,532</b>
<b>EXPENDITURES:</b>						
TOTAL LEGISLATIVE	\$82,864	\$103,892	\$91,167	\$85,280	-17.9%	\$ (18,612)
TOTAL COURT	\$451,755	\$395,035	\$323,275	\$415,360	5.1%	\$ 20,325
TOTAL ADMINISTRATION	\$552,785	\$607,131	\$380,608	\$606,870	0.0%	\$ (261)
TOTAL ENGINEERING DEPT	\$251,444	\$356,713	\$261,234	\$387,603	8.7%	\$ 30,890
TOTAL GENERAL GOVERNMENT BUILDINGS	\$120,781	\$156,818	\$107,035	\$141,726	-9.6%	\$ (15,092)
TOTAL POLICE	\$1,759,924	\$1,880,384	\$1,377,482	\$1,992,801	6.0%	\$ 112,417
TOTAL STREETS	\$347,359	\$331,764	\$218,835	\$297,904	-10.2%	\$ (33,860)
TOTAL SANITATION	\$499,446	\$445,900	\$362,342	\$473,600	6.2%	\$ 27,700
TOTAL BUILDING INSPECTION	\$212,364	\$291,724	\$215,311	\$298,247	2.2%	\$ 6,523
TOTAL PARKS	\$260,445	\$209,419	\$167,696	\$228,108	8.9%	\$ 18,689
TOTAL CEMETERY	\$99,587	\$133,091	\$65,271	\$122,075	-8.3%	\$ (11,016)
TOTAL PLANNING & ZONING	\$240,874	\$281,279	\$201,417	\$342,612	21.8%	\$ 61,333
TOTAL DEBT SERVICE	\$0	\$0	\$0	\$99,542	100.0%	\$ 99,542
TOTAL TRANSFERS	\$1,839,568	\$2,193,140	\$1,442,843	\$2,425,095	10.6%	\$ 231,955
<b>TOTAL FUND EXPENDITURES</b>	<b>\$6,719,196</b>	<b>\$7,386,290</b>	<b>\$5,214,516</b>	<b>\$7,916,822</b>	<b>7.2%</b>	<b>\$ 530,532</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>\$304,592</b>	<b>\$0</b>	<b>\$631,983</b>	<b>\$0</b>	<b>0%</b>	<b>\$ -</b>
<b>CAPITAL PROJECTS - CAPITAL FUND</b>						
TOTAL FUND REVENUES	\$326,297	\$2,611,309	\$2,166,259	\$16,248,000	522.2%	\$13,636,691
TOTAL FUND EXPENDITURES	\$281,771	\$2,611,309	\$1,841,236	\$16,248,000	522.2%	\$13,636,691
<b>NET REVENUE OVER EXPENDITURES</b>	<b>\$44,526</b>	<b>\$0</b>	<b>\$325,023</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$ -</b>

**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

**Budget Summary by Department and Fund**

**2020-2021 Final Budget**

Description	Actuals (2019-2020)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
<b>CAPITAL VEHICLE AND EQUIPMENT - CAPITAL FUND</b>						
TOTAL FUND REVENUES	\$466,752	\$1,070,366	\$126,249	\$310,872	-244.3%	\$ (759,494)
TOTAL FUND EXPENDITURES	\$395,576	\$904,366	\$611,947	\$310,873	-190.9%	\$ (593,493)
NET REVENUE OVER EXPENDITURES	\$71,176	\$166,000	-\$485,698	\$0	-100.0%	\$ (166,000)
<b>COMPUTER TECHNOLOGY - CAPITAL FUND</b>						
TOTAL FUND REVENUES	\$229,350	\$240,000	\$172,499	\$255,000	5.9%	\$ 15,000
TOTAL FUND EXPENDITURES	\$174,882	\$240,000	\$129,089	\$255,000	5.9%	\$ 15,000
NET REVENUE OVER EXPENDITURES	\$54,468	\$0	\$43,410	\$0	0.0%	\$ -
<b>PUBLIC WORKS CAPITAL REPAIR AND REPLACEMENT - HOLDING FUND</b>						
TOTAL FUND REVENUES	\$237,432	\$238,800	\$179,100	\$258,120	8.1%	\$ 19,320
TOTAL FUND EXPENDITURES	\$81,008	\$238,800	\$23,256	\$258,120	8.1%	\$ 19,320
NET REVENUE OVER EXPENDITURES	\$156,424	\$0	\$155,844	\$0	0.0%	\$ -
<b>ROADS - CAPITAL PROJECT FUND</b>						
TOTAL FUND REVENUES	\$5,496,235	\$1,837,500	\$1,280,252	\$1,417,450	-22.9%	\$ (420,050)
TOTAL FUND EXPENDITURES	\$2,679,331	\$4,852,500	\$3,574,021	\$1,417,450	-70.8%	\$ (3,435,050)
NET REVENUE OVER EXPENDITURES	\$2,816,904	-\$3,015,000	-\$2,293,770	\$0	-100.0%	\$ 3,015,000
<b>STORM DRAINAGE - ENTERPRISE FUND</b>						
TOTAL FUND REVENUES	\$46,629	\$43,565	\$32,532	\$365,000	737.8%	\$ 321,435
TOTAL FUND EXPENDITURES	\$3,628	\$43,565	\$0	\$365,000	737.8%	\$ 321,435
NET REVENUE OVER EXPENDITURES	\$43,001	\$0	\$32,532	\$0	0.0%	\$ -
<b>WATER - ENTERPRISE FUND</b>						
TOTAL FUND REVENUES	\$1,647,036	\$1,421,365	\$1,243,789	\$1,611,078	13.3%	\$ 189,713
TOTAL FUND EXPENDITURES	\$1,420,841	\$1,421,365	\$1,026,480	\$1,611,079	13.3%	\$ 189,714
NET REVENUE OVER EXPENDITURES	\$226,195	\$0	\$217,308	\$0	0.0%	\$ -



**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

**Budget Summary by Department and Fund**

**2020-2021 Final Budget**

Description	Actuals (2019-2020)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
<b>SEWER FUND - ENTERPRISE FUND</b>						
TOTAL FUND REVENUES	\$2,009,541	\$2,110,584	\$1,623,463	\$2,224,962	5.4%	\$ 114,378
TOTAL FUND EXPENDITURES	\$1,457,410	\$2,110,584	\$1,011,143	\$2,224,962	5.4%	\$ 114,378
NET REVENUE OVER EXPENDITURES	\$552,131	\$0	\$612,320	\$0	0.0%	\$ -
<b>PRESSURIZED IRRIGATION - ENTERPRISE FUND</b>						
TOTAL FUND REVENUES	\$1,051,910	\$1,101,081	\$847,413	\$1,157,109	5.1%	\$ 56,028
TOTAL FUND EXPENDITURES	\$1,003,962	\$1,101,081	\$727,787	\$1,157,110	5.1%	\$ 56,029
NET REVENUE OVER EXPENDITURES	\$47,948	\$0	\$119,626	\$0	0.0%	\$ -
<b>CULINARY WATER - IMPACT FEE FUND</b>						
TOTAL FUND REVENUES	\$200,488	\$357,440	\$116,084	\$125,930	-64.8%	\$ (231,510)
TOTAL FUND EXPENDITURES	\$417,328	\$357,440	\$178,517	\$125,930	-64.8%	\$ (231,510)
NET REVENUE OVER EXPENDITURES	-\$216,840	\$0	-\$62,433	\$0	0.0%	\$ -
<b>SEWER - IMPACT FEE FUND</b>						
TOTAL FUND REVENUES	\$1,261,267	\$1,578,340	\$740,920	\$680,900	-56.9%	\$ (897,440)
TOTAL FUND EXPENDITURES	\$1,720,621	\$1,578,340	\$543,556	\$680,900	-56.9%	\$ (897,440)
NET REVENUE OVER EXPENDITURES	-\$459,354	\$0	\$197,364	\$0	0.0%	\$ -
<b>PARK - IMPACT FEE FUND</b>						
TOTAL FUND REVENUES	\$1,000,217	\$1,407,880	\$579,159	\$697,550	-50.5%	\$ (710,330)
TOTAL FUND EXPENDITURES	\$657,636	\$1,407,880	\$1,070,287	\$697,550	-50.5%	\$ (710,330)
NET REVENUE OVER EXPENDITURES	\$342,581	\$0	-\$491,128	\$0	0.0%	\$ -
<b>PUBLIC SAFETY - IMPACT FEE FUND</b>						
TOTAL FUND REVENUES	\$103,347	\$100,896	\$65,206	\$63,060	-37.5%	\$ (37,836)
TOTAL FUND EXPENDITURES	\$100	\$100,896	\$1,700	\$63,060	-37.5%	\$ (37,836)
NET REVENUE OVER EXPENDITURES	\$103,247	\$0	\$63,506	\$0	0.0%	\$ -

**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

**Budget Summary by Department and Fund**

**2020-2021 Final Budget**

Description	Actuals (2019-2020)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
<b>TRANSPORTATION - IMPACT FEE FUND</b>						
TOTAL FUND REVENUES	\$160,137	\$157,399	\$175,710	\$396,450	60.3%	\$ 239,051
TOTAL FUND EXPENDITURES	\$14,748	\$157,399	\$99,774	\$396,450	60.3%	\$ 239,051
NET REVENUE OVER EXPENDITURES	\$145,389	\$0	\$75,935	\$0	0.0%	\$ -
<b>PRESSURIZED IRRIGATION WATER - IMPACT FEE FUND</b>						
TOTAL FUND REVENUES	\$677,146	\$1,005,000	\$406,302	\$780,000	-22.4%	\$ (225,000)
TOTAL FUND EXPENDITURES	\$584,592	\$1,005,000	\$298,989	\$780,000	-22.4%	\$ (225,000)
NET REVENUE OVER EXPENDITURES	\$92,555	\$0	\$107,313	\$0	0.0%	\$ -
<b>COMMUNITY SERVICES (CS-SPORTS) - SPECIAL REVENUE FUND</b>						
TOTAL FUND REVENUES	\$274,657	\$449,350	\$359,906	\$219,500	-51.2%	\$ (229,850)
TOTAL FUND EXPENDITURES	\$280,118	\$449,350	\$325,882	\$219,500	-51.2%	\$ (229,850)
NET REVENUE OVER EXPENDITURES	-\$5,461	\$0	\$34,024	\$0	100.0%	\$ 0
<b>COMMUNITY SERVICES (CS-EVENTS) - SPECIAL REVENUE FUND</b>						
TOTAL FUND REVENUES	\$116,594	\$155,700	\$114,657	\$145,800	-6.4%	\$ (9,900)
TOTAL FUND EXPENDITURES	\$119,321	\$155,700	\$116,193	\$145,800	-6.4%	\$ (9,900)
NET REVENUE OVER EXPENDITURES	-\$2,727	\$0	-\$1,536	\$0	100.0%	\$ 0
<b>COMMUNITY SERVICES (CS-MUSEUM) - SPECIAL REVENUE FUND</b>						
TOTAL FUND REVENUES	\$10,315	\$22,500	\$19,323	\$18,250	-18.9%	\$ (4,250)
TOTAL FUND EXPENDITURES	\$7,033	\$22,500	\$14,870	\$18,250	-18.9%	\$ (4,250)
NET REVENUE OVER EXPENDITURES	\$3,282	\$0	\$4,453	\$0	100.0%	\$ 0
<b>COMMUNITY SERVICES (CS-ROYALTY) - SPECIAL REVENUE FUND</b>						
TOTAL FUND REVENUES	\$13,053	\$13,100	\$9,230	\$12,100	-7.6%	\$ (1,000)
TOTAL FUND EXPENDITURES	\$7,717	\$13,100	\$6,804	\$12,100	-7.6%	\$ (1,000)
NET REVENUE OVER EXPENDITURES	\$5,336	\$0	\$2,426	\$0	0.0%	\$ -

**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

**Budget Summary by Department and Fund**

**2020-2021 Final Budget**

Description	Actuals (2019-2020)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
<b>STORM DRAINAGE IMPACT FEE FUND</b>						
TOTAL FUND REVENUES	\$4,737	\$185,000	\$179,184	\$115,700	-37.5%	\$ (69,300)
TOTAL FUND EXPENDITURES	\$0	\$185,000	\$0	\$115,700	-37.5%	\$ (69,300)
NET REVENUE OVER EXPENDITURES	\$4,737	\$0	\$179,184	\$0	0.0%	\$ -
<b>RAP TAX FUND</b>						
TOTAL FUND REVENUES	\$3,776	\$47,200	\$44,009	\$56,000	18.6%	\$ 8,800
TOTAL FUND EXPENDITURES	\$0	\$47,200	\$0	\$56,000	18.6%	\$ 8,800
NET REVENUE OVER EXPENDITURES	\$3,776	\$0	\$44,009	\$0	0.0%	\$ -
<b>COMMUNITY SERVICES (CS-ADMINISTRATION) - SPECIAL REVENUE FUND</b>						
TOTAL FUND REVENUES	\$0	\$0	\$0	\$174,050	100.0%	\$ 174,050
TOTAL FUND EXPENDITURES	\$0	\$0	\$0	\$174,050	100.0%	\$ 174,050
NET REVENUE OVER EXPENDITURES	\$0	\$0	\$0	\$0	100.0%	\$ 0
<b>COMMUNITY SERVICES (CS-CLASSES) - SPECIAL REVENUE FUND</b>						
TOTAL FUND REVENUES	\$0	\$0	\$0	\$109,700	100.0%	\$ 109,700
TOTAL FUND EXPENDITURES	\$0	\$0	\$0	\$109,700	100.0%	\$ 109,700
NET REVENUE OVER EXPENDITURES	\$0	\$0	\$0	\$0	0.0%	\$ 0
<b>COMMUNITY SERVICES (CS-LIBRARY) - SPECIAL REVENUE FUND</b>						
TOTAL FUND REVENUES	\$185,511	\$183,765	\$148,241	\$172,432	-6.6%	\$ (11,333)
TOTAL FUND EXPENDITURES	\$180,474	\$183,765	\$130,418	\$172,432	-6.6%	\$ (11,333)
NET REVENUE OVER EXPENDITURES	\$5,036	\$0	\$17,824	\$0	0.0%	\$ -
<b>COMMUNITY SERVICES (CS-SENIOR CITIZENS) - SPECIAL REVENUE FUND</b>						
TOTAL FUND REVENUES	\$46,475	\$57,050	\$50,586	\$58,550	2.6%	\$ 1,500
TOTAL FUND EXPENDITURES	\$43,452	\$57,050	\$40,170	\$58,550	2.6%	\$ 1,500
NET REVENUE OVER EXPENDITURES	\$3,023	\$0	\$10,417	\$0	0.0%	\$ 0

**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

---

**Budget Summary by Department and Fund**

**2020-2021 Final Budget**

Description	Actuals (2019-2020)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
<b>FIRE - SPECIAL REVENUE FUND</b>						
TOTAL FUND REVENUES	\$746,900	\$623,700	\$503,092	\$1,556,027	149.5%	\$ 932,327
TOTAL FUND EXPENDITURES	\$660,125	\$623,700	\$434,042	\$1,556,027	149.5%	\$ 932,327
NET REVENUE OVER EXPENDITURES	\$86,775	\$0	\$69,050	\$0	0.0%	\$ -

# SANTAQUIN CITY

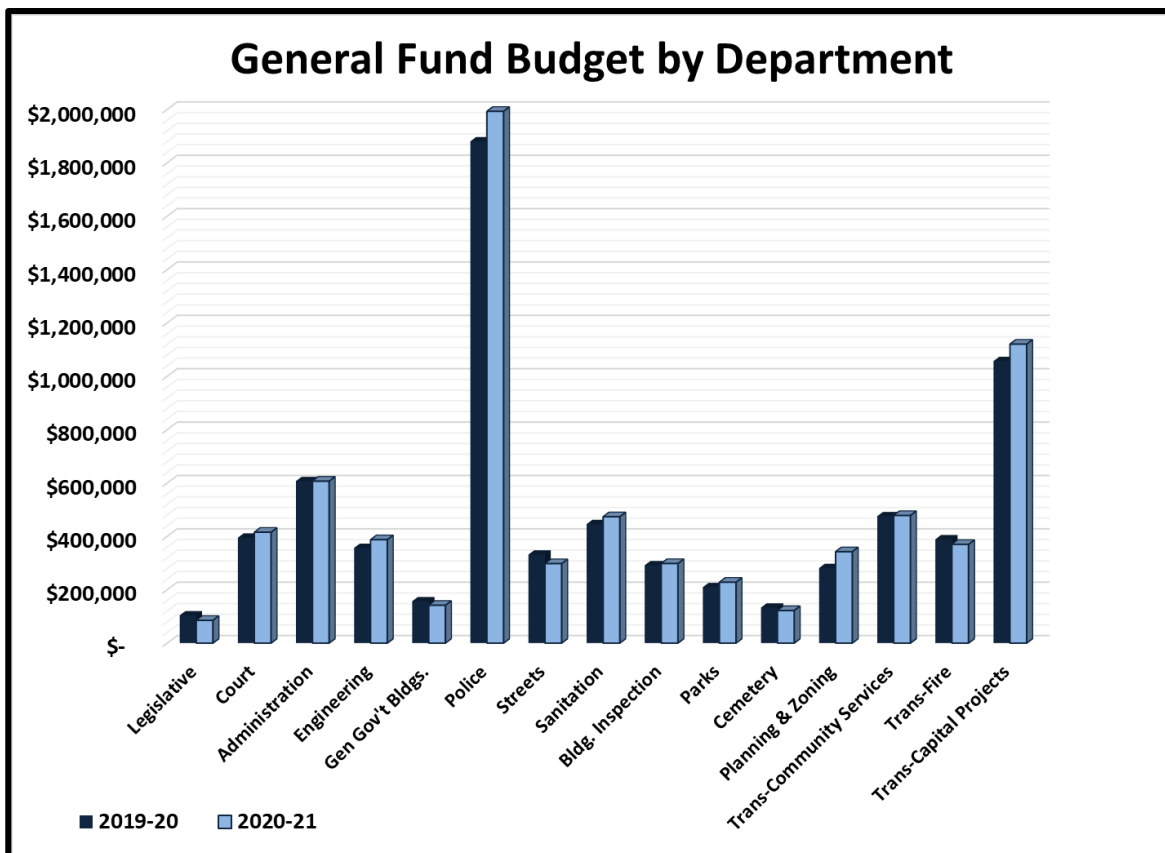
## 2020-2021 APPROVED BUDGET

### General Fund

The General Fund is used to account for resources and activities that are not required to be accounted for in other funds. The General Fund is the largest portion of the city budget and is primarily supported by the taxes and fees received by the city.

The Ambulance and Fire budgets were segregated in FY2013-2014 into a Special Revenue Fund, which is a subset of the General Fund. This was enacted to improve Fire Departmental accounting. Other departments included in the General Fund include court, legislative, streets, planning & zoning, building inspection, parks, cemetery, and various administrative and support services such as attorneys and engineers. Transfers are also made from the General Fund to pay for Library, Senior Citizens, Museum, Royalty, Events, Sports, Classes, and CS-Admin which are all considered Community Services Transfers.

The following chart outlines the changes by department from the 2019-2020 budget year to the 2020-2021 budget year. Note: For continuity purposes, Fire and EMS have remained in the General Fund Chart to illustrate a year over year comparison.



# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

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

### Santaquin City 2020-2021 Final Budget

Description	Actuals (2014-2015)	Actuals (2015-2016)	Actuals (2016-2017)	Actuals (2017-2018)	Actuals (2019-2020)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)
<b>GENERAL FUND</b>								
TOTAL LEGISLATIVE	\$55,903	\$86,787	\$77,177	\$88,936	\$82,864	\$103,892	\$91,167	\$85,280
TOTAL COURT	\$298,047	\$345,902	\$404,682	\$391,301	\$451,755	\$395,035	\$323,275	\$415,360
TOTAL ADMINISTRATION	\$479,565	\$500,754	\$506,226	\$584,972	\$552,785	\$607,131	\$380,608	\$606,870
TOTAL ENGINEERING DEPT	\$141,261	\$172,689	\$197,493	\$225,785	\$251,444	\$356,713	\$261,234	\$387,603
TOTAL GENERAL GOVERNMENT BUILDINGS	\$106,049	\$107,620	\$119,576	\$152,463	\$120,781	\$156,818	\$107,035	\$141,726
TOTAL POLICE	\$1,349,264	\$1,407,509	\$1,432,339	\$1,558,526	\$1,759,924	\$1,880,384	\$1,377,482	\$1,992,801
TOTAL STREETS	\$250,056	\$265,088	\$270,773	\$290,393	\$347,359	\$331,764	\$218,835	\$297,904
TOTAL SANITATION	\$318,414	\$389,633	\$428,787	\$476,993	\$499,446	\$445,900	\$362,342	\$473,600
TOTAL BUILDING INSPECTION	\$207,898	\$180,467	\$193,849	\$218,916	\$212,364	\$291,724	\$215,311	\$298,247
TOTAL PARKS	\$125,850	\$149,090	\$148,591	\$179,070	\$260,445	\$209,419	\$167,696	\$228,108
TOTAL CEMETERY	\$71,893	\$58,462	\$71,678	\$113,307	\$99,587	\$133,091	\$65,271	\$122,075
TOTAL PLANNING & ZONING	\$180,584	\$198,647	\$231,760	\$227,238	\$240,874	\$281,279	\$201,417	\$342,612
TOTAL DEBT SERVICE					\$0	\$0	\$0	\$99,542
TOTAL TRANSFERS	\$1,265,797	\$1,596,909	\$1,663,632	\$1,782,466	\$1,839,568	\$2,193,140	\$1,442,843	\$2,425,095
<b>TOTAL FUND EXPENDITURES</b>	<b>\$4,850,580</b>	<b>\$5,459,558</b>	<b>\$5,746,563</b>	<b>\$6,290,366</b>	<b>\$6,719,196</b>	<b>\$7,386,290</b>	<b>\$5,214,516</b>	<b>\$7,916,822</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>\$354,549</b>	<b>-\$132,514</b>	<b>\$57,706</b>	<b>\$59,491</b>	<b>\$304,592</b>	<b>\$0</b>	<b>\$631,983</b>	<b>\$0</b>





# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

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### Functional Areas – *Departmental Review*

As illustrated in the chart on page 93, expenditures of the city are broken into five Functional Areas that include Public Safety, Public Works, Community Development, Community Services, and Administrative Services. Each Functional Area is composed of multiple departments. Each department is supervised by a Department Head and each of the Department Heads within a Functional Area is supervised by a Functional Area Director. The next section will outline the operational budgets and budget trends of each Functional Area.

*Note: With the hiring of a new Fire Chief in 2013, the Public Safety Functional Area responsibilities have been split and shared by the Chief of Police and the Fire Chief, who are both considered Functional Area Directors. Though the responsibilities have been split, the financials for both departments remain consolidated under “Public Safety” for continuity purposes.*

*Note: With the hiring of a new Community Development Director in 2017, the Community Development Functional Area responsibilities have been split and shared by the Community Development Director and the Engineering Director, who are both considered Functional Area Directors. Though the responsibilities have been split, the financials for both departments remain consolidated under “Community Development” for continuity purposes.*

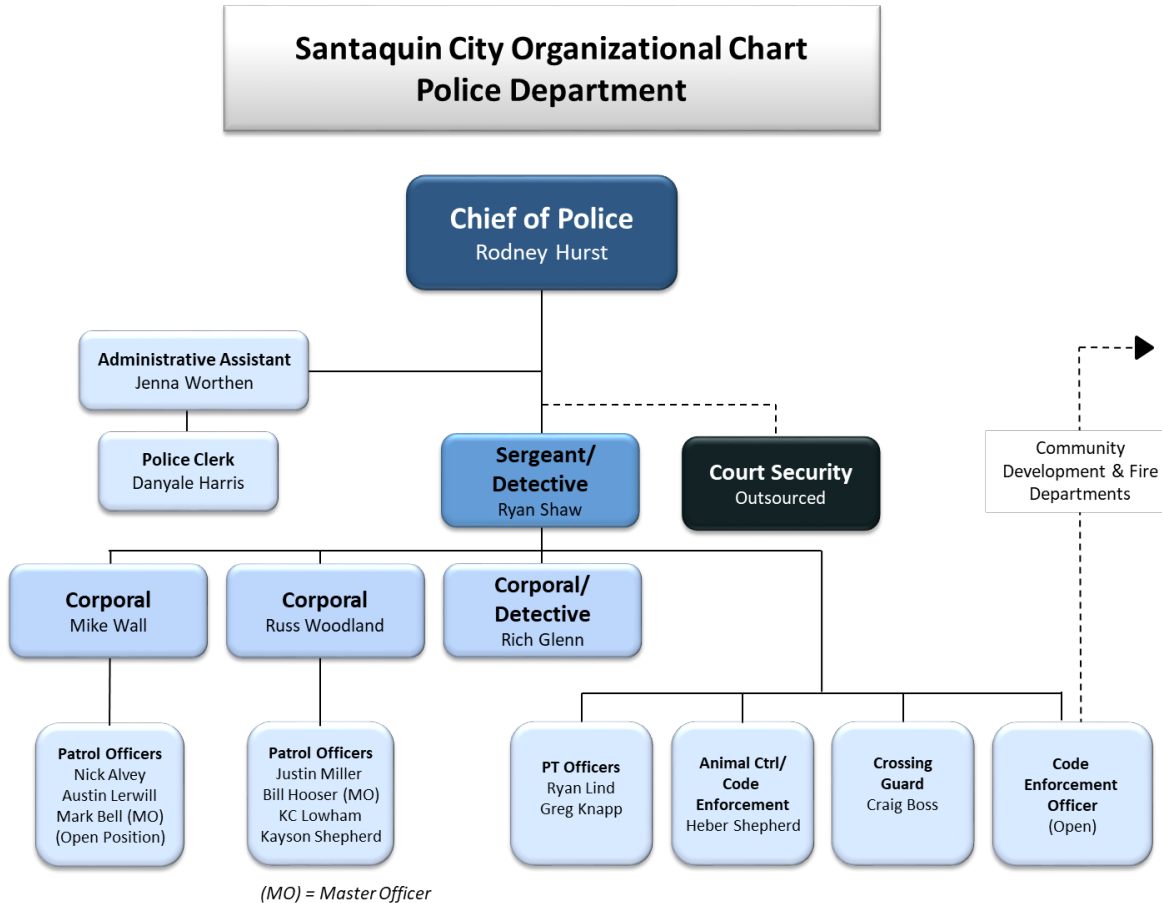


# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

### Public Safety - Police

On June 18, 2014, Rodney Hurst was sworn in as the city's Chief of Police and has been working in partnership with the Fire Chief regarding the administration of all Police, Fire, and EMS operations. The following organizational chart outlines the reporting relationships and leadership structure of the Police Department for FY2020-2021:



## PERSONNEL SUMMARY

### PUBLIC SAFETY

	Full-time	Part-time	Seasonal/Temp	Volunteers
Police				
2020	14	5	0	0
2019	14	5	0	0
2018	13	7	0	0

**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

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*Excerpts from the Santaquin City Annual Police Report – 2019*

**POLICE CHIEF’S MESSAGE**

Santaquin City Mayor and Council:

The following report details the Santaquin Police Department’s activities throughout the past year. Our case numbers have shown a slight 2% increase from 3,364 to 3,433 while our service calls have increased 6% from 8,946 to 9,545.

We have also seen an increase in the utilization of our K9 Bud. In 2019, we had 24 K9 deployments resulting in arrests, and 30 deployments without arrests. We also performed many more K9 presentations for the public in 2019 than we have in previous years. We are so proud of Bud and are grateful to you for your support in this program. We will be sad to see him retire this year, but we look forward to future opportunities.

We value opportunities for community outreach. Some community programs we are currently involved in include DARE, Shop with a Cop, Communities that Care, annual Bike Rodeo, and the Citizen’s Academy. We have had great feedback regarding the Citizen’s Academy, and plan to improve it as the program continues. We look forward to many more opportunities to get to know and serve the public via community oriented policing.

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

Respectfully,

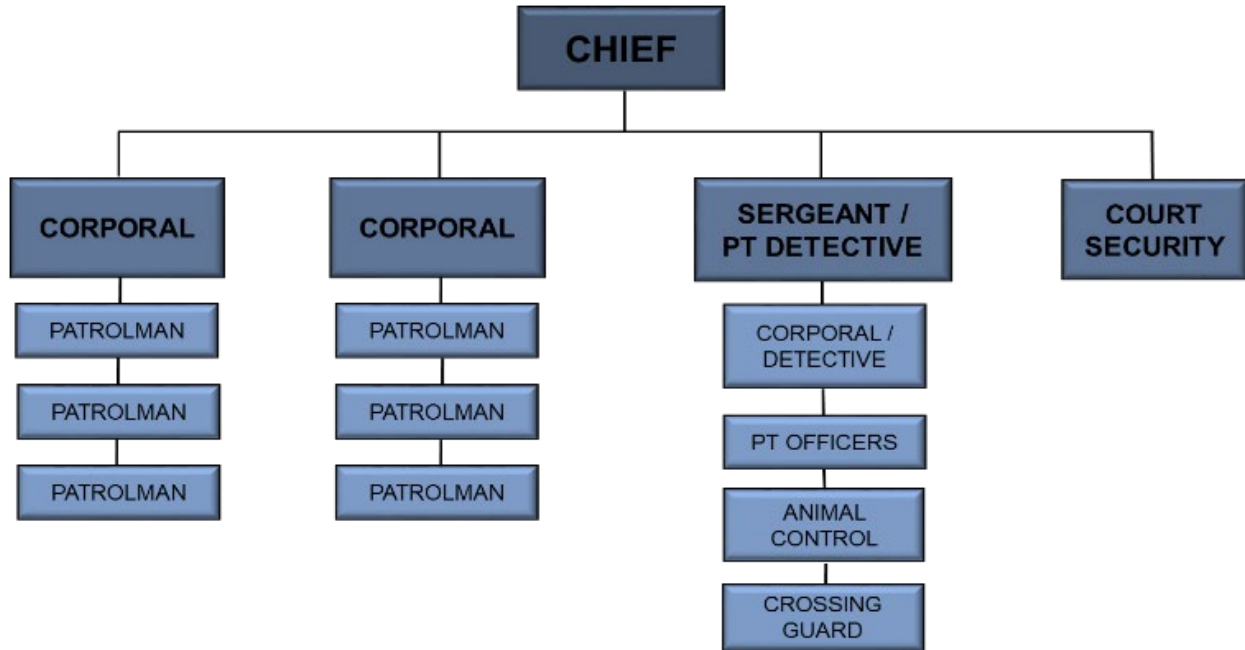
Rodney Hurst  
Chief of Police

**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

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**POLICE DEPARTMENT**

*2020 Organizational Structure*



# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

### Mission Statement

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

### Activity Summary 2019

<b>Total Police Service Calls</b>	9,545
Avg Daily Police Service Calls	26
<b>Cases</b>	3,433
Avg Monthly Cases	286
Avg Daily Cases	9

<b>Crimes Against Person</b>	364
Homicide	1
Sex Offense	36
Assault	18
Child Abuse/Neglect	62
All Other Crimes Against Person	247
<b>Property Crimes</b>	286
Robbery	1
Fraud/Forgery/Financial Crime	40
Burglary	11
Vehicle Burglary	17
Motor Vehicle Theft	3
Theft	63
Arson	0
Vandalism	51
All Other Property Crime	100
<b>Domestic Violence</b>	46
<b>Arrests</b>	494

<b>Traffic</b>	4,914
Accidents	152
Stops	3,569
Citations	1,193
Fatalities	0
<b>DUI Arrests</b>	26

<b>Total K9 Deployments</b>	113
K9 Deployments Without Arrest	28
K9 Deployments With Arrest	20
K9 Presentations	65

### Administrative

#### Budget

2019-2020 Fiscal Year Budget	
<b>Total Police Budget</b>	\$1,880,384

#### Grants

JAG Grant- \$3,150

*For: Suppressors and mounts to assist officers with tactical communication and hearing protection.*

Highway Safety Grant- \$ 10,000

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

#### Personnel Actions

	Hired	Resigned
Full Time Sworn Officer	2	1
Part Time Office Clerk	1	1
<b>Total</b>	3	2

### Professional Standards

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

# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

### Citizen Complaints

Citizen complaints are those that come from outside sources, including third party complaints. Citizen complaints are categorized into four types: minor complaints, major complaints, service complaints, and confidential complaints. Complaints are thoroughly investigated and the Police Chief notifies the complainant in writing of the final disposition.

### Department Tours/Presentations

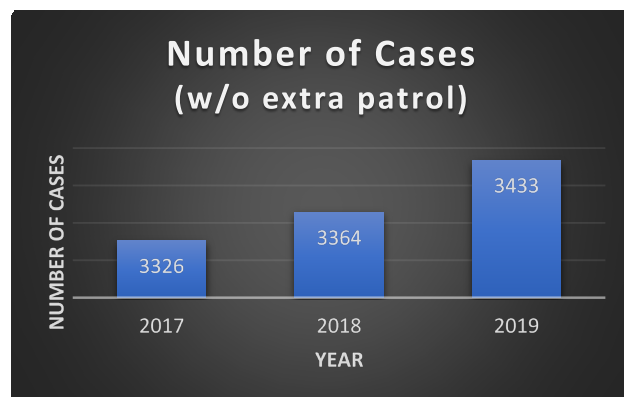
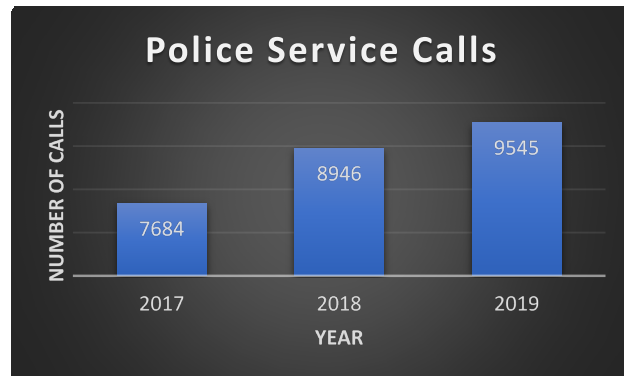
In 2019, approximately 85 tours of the police department and/or demonstrations were conducted. Most of these tours were for scouting groups or presentations to elementary schools. The topics presented involved personal safety, crime prevention, frauds/scams, investigation techniques and topics pertinent to fulfilling scouting merit badges.

### Police Service Calls

Police service calls include requests solely through dispatch, made by citizens for police service as well as officer generated activity, some administrative duties, and follow up on previous calls. These do not include the calls received through the office in which dispatch is not requested. As displayed in the graph below, the number of calls appear to be on a steady upward increase, which would correlate with a steady growth of our city population.

### Cases

Cases are created from police service calls that require documentation by the responding officer. The following graph displays another consistent increase which coincides with the continual growth of our city.





# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

### Top 10 Cases

Top 10 Cases	
Citizen Assist	837
Animal Call	526
Traffic	251
Drugs/Paraphernalia	95
Warrant	94
Juvenile Problem	81
Nuisance	72
Theft	63
Child Abuse/Neglect	62
Keep the Peace	61

### Part 1 - Crimes

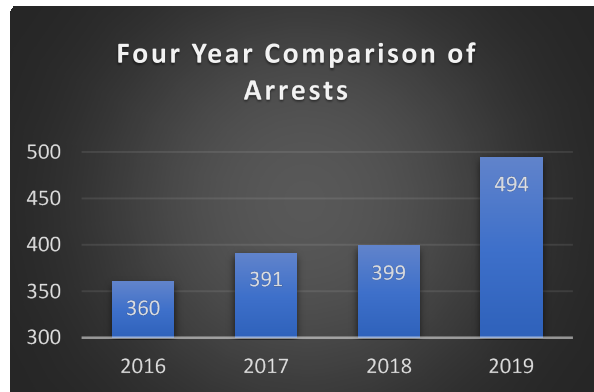
Santaquin City participates in the FBI's UCR (Uniform Crime Reporting) program. UCR counts the number of incidents reported to each participating agency that involves a Part 1 Crime. Only one Part 1 Crime can be reported per incident. If more than one Part 1 Crime occurs in a single incident, the most serious crime is reported. Discrepancies in crime numbers in this report are due to this rule.

Part 1 Crimes			
	2018	2019	Change
Homicide	0	1	100%
Rape	3	4	33%
Robbery	0	1	100%
Aggravated Assault	1	3	200%
Burglary	21	11	-48%
Theft	87	60	-31%
Motor Vehicle Theft	14	3	-79%
Arson	0	0	0%

*Yearly Comparison of Part 1 Crimes*

### Arrests

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



### 2019 Arrest Demographics

Age Range	
7-14	2%
15-19	18%
20s	32%
30s	25%
40s	14%
50s	5%
60+	4%

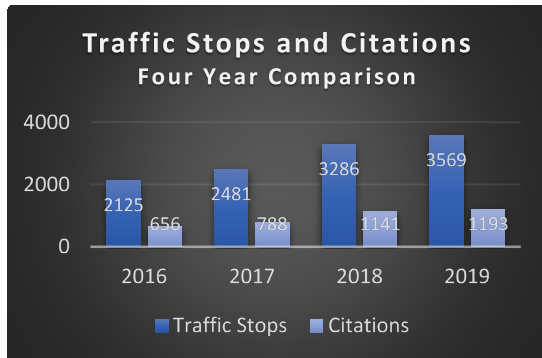
*Arrests by age range*

# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

### Traffic

The number of traffic stops and citations appears to display a fairly steady increase. There were a total of 3,569 traffic stops and 1,193 traffic citations in 2019.



### Accidents

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

There were a total of 152 accidents reported in 2019; 122 reportable and 30 non-reportable. Overall the numbers appear to be on a continual rise, with the exception of a small dip in 2018. A possible explanation for this may be the fact that we experienced a very mild winter, and many of our accidents happen during the winter months when the road conditions are more dangerous. Although there will always be some fluctuation, we would expect the next few years to continue with this overall upward pattern as our population increases.

*Four year comparison of traffic accidents*

### Fatalities

There were zero fatality accidents in Santaquin/Genola in 2019

### Investigations Division

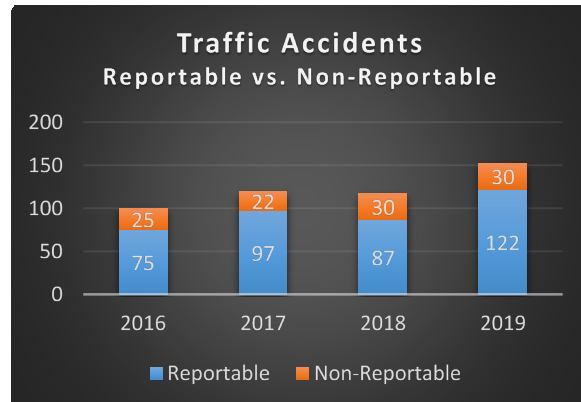
The Detective Division investigated 210 cases in 2019.

### Sex Offenders

There were 9 sex offenders registered in Santaquin/Genola at the end of 2019.

Sex Offenders			
	2018	2019	Change
Registered Sex Offenders	12	9	-25%
Compliance Checks	24	28	17%
Violations	1	1	0%

*Yearly comparison of sex offender registrations*



# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

### Property

	2018	2019	Change
Items Received	253	311	23%
Items Released	68	70	3%
Items Destroyed	95	16	-83%

*Yearly comparison of property items handled*

There is a noticeable decrease in property destroyed in 2019. This is most likely due to the transition and reassignment of our evidence technicians during this time period. This next year, we expect the number of items destroyed to increase as the new technicians dedicate time to sorting through and disposing of property from old cases. These numbers will obviously continue to fluctuate depending on what type of property we have received (evidence, lost/found property, safe-keeping, etc.). Each item has a specific time period we have to retain the property before it can be released and/or destroyed. This will continue to be an ongoing process and will most likely continue to fluctuate over the years.

### Code Enforcement

The Code Enforcement Unit generated 521 cases in 2019; 263 of which were animal related. The number of miscellaneous cases and other code enforcement citations are especially high due to the code enforcement officers sharing various roles.

Code Enforcement Cases	
Abandoned Vehicle	19
Animal Complaint	263
Citizen Assist	30
Nuisance	72
Paper Service	1
Parking Problem	11
Prison Transport	16
Miscellaneous	109
Total	521

*Code enforcement cases by violation/classification*

Code Enforcement Citations	
Animal	55
Other	202
Total	257

*Code enforcement officer citations*

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



## SANTAQUIN CITY

### 2020-2021 APPROVED BUDGET

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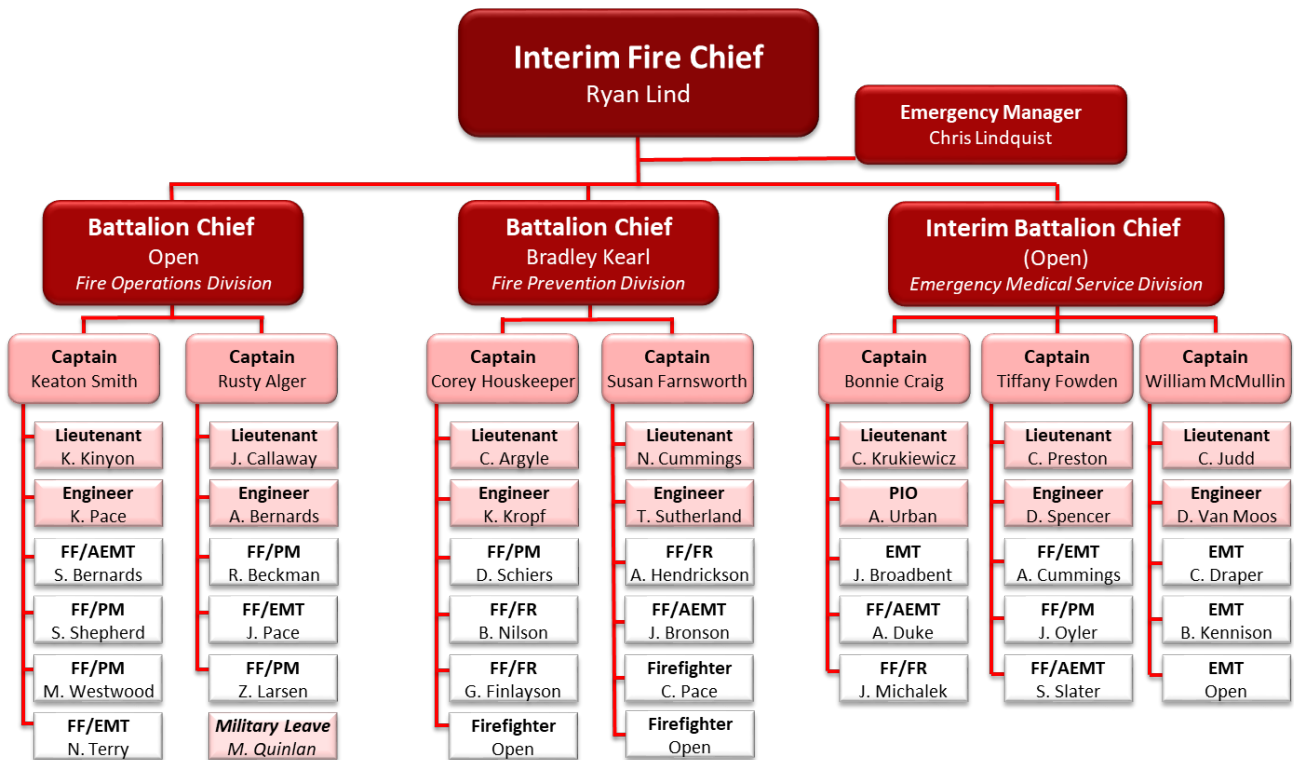


\* Santaquin City was recognized as the 4<sup>th</sup> safest city in Utah in 2019 for cities with a population of 10,000 or more.

**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

**Public Safety – Fire & EMS**

**Santaquin City Organizational Chart**  
**Fire Department**



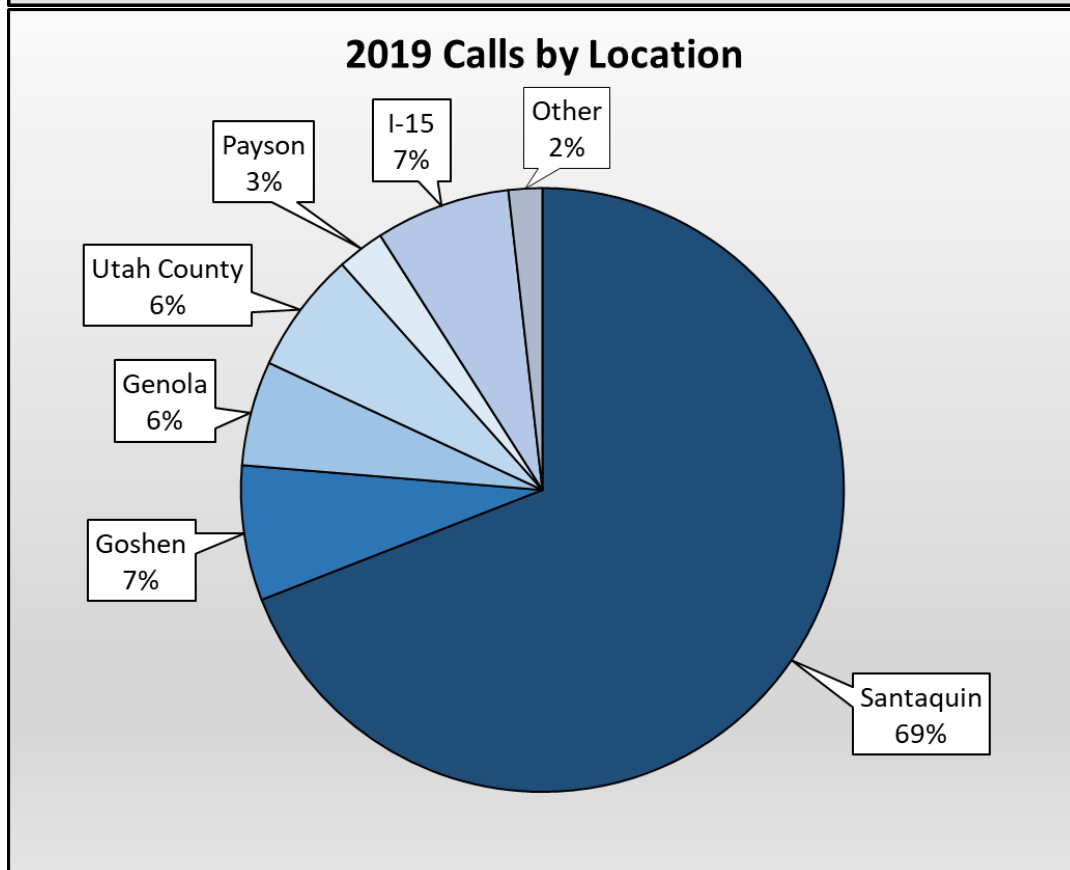
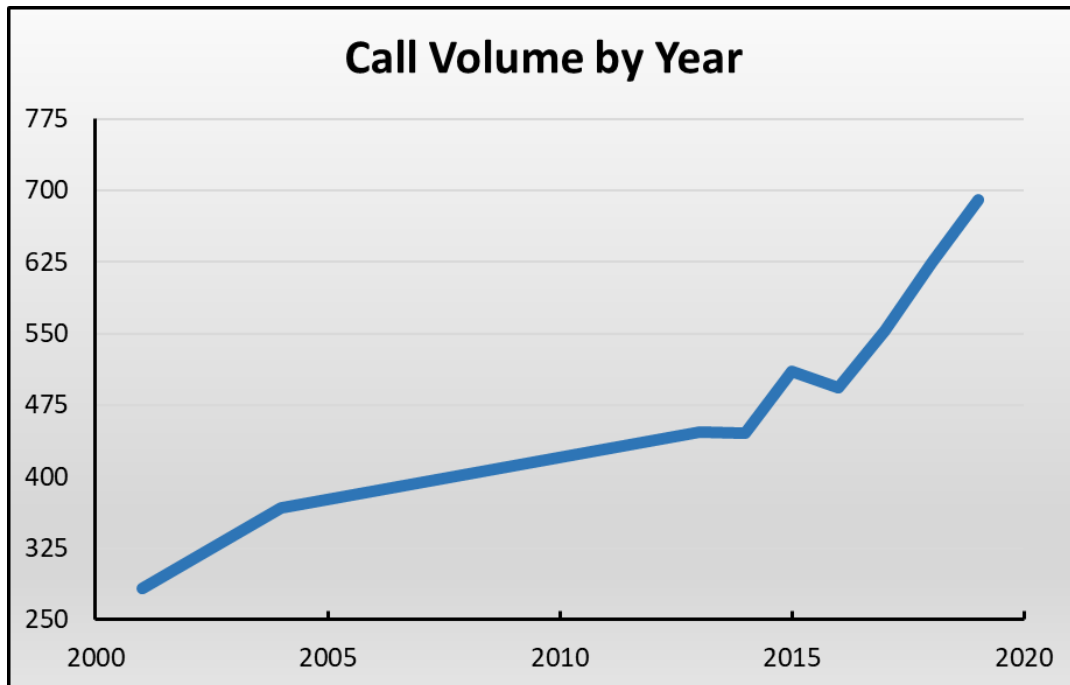
**PERSONNEL SUMMARY**

**PUBLIC SAFETY**

	Full-time	Part-time	Seasonal/Temp	Volunteers
Fire/EMS				
2020	0	14	0	38
2019	0	3	0	38
2018	0	3	0	53

**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

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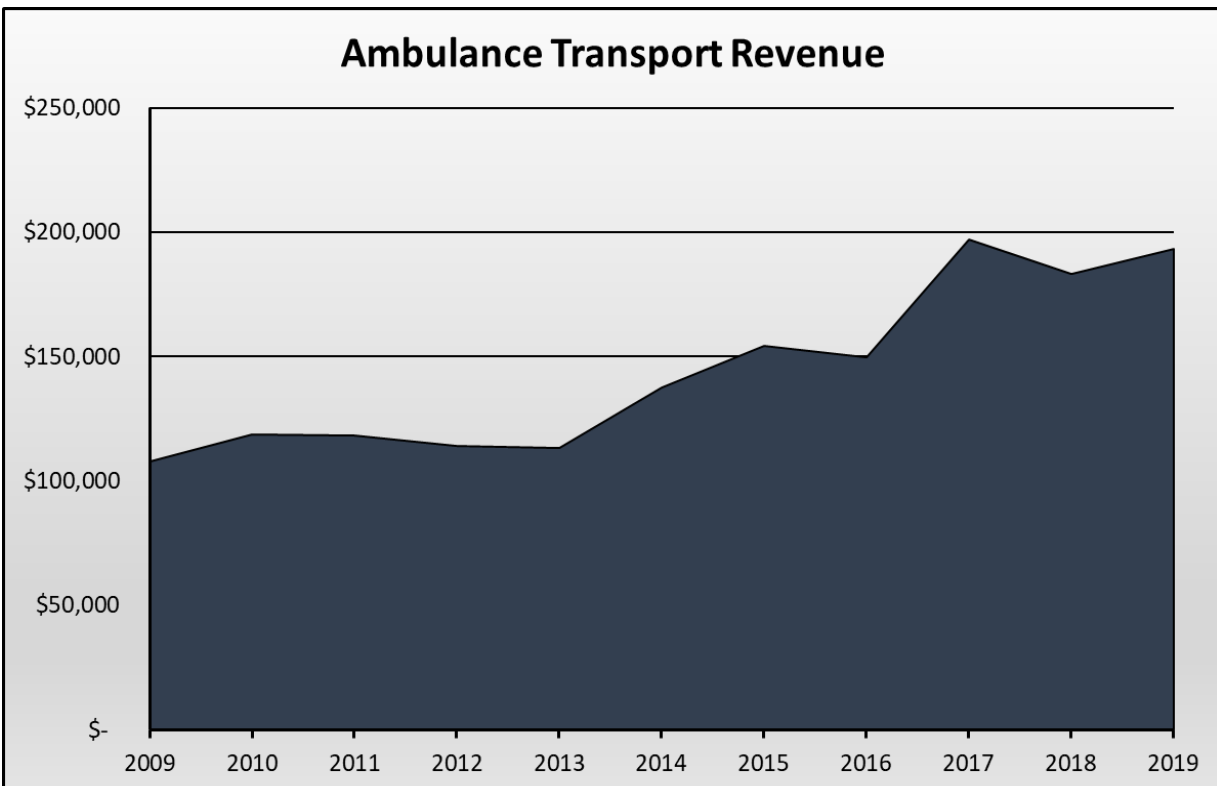
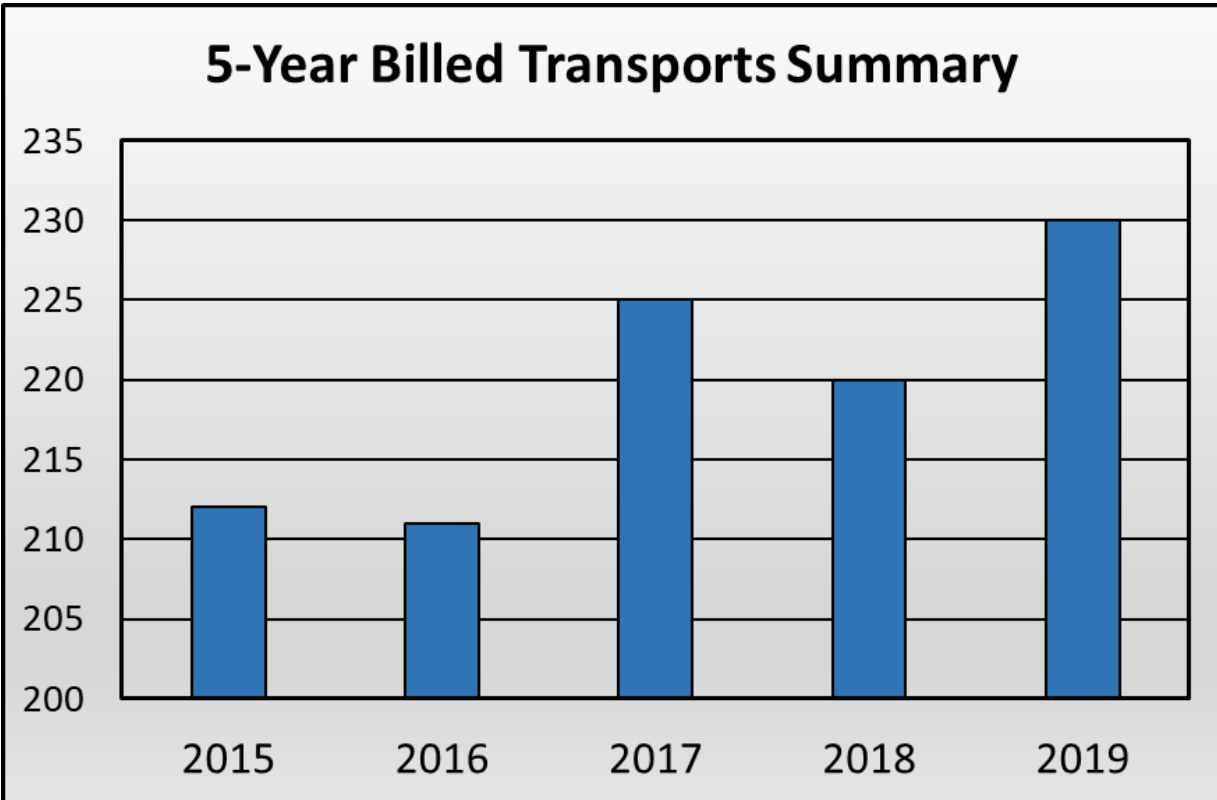


*Excerpts from the Santaquin City Annual Fire Department Report – 2019*



**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

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**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

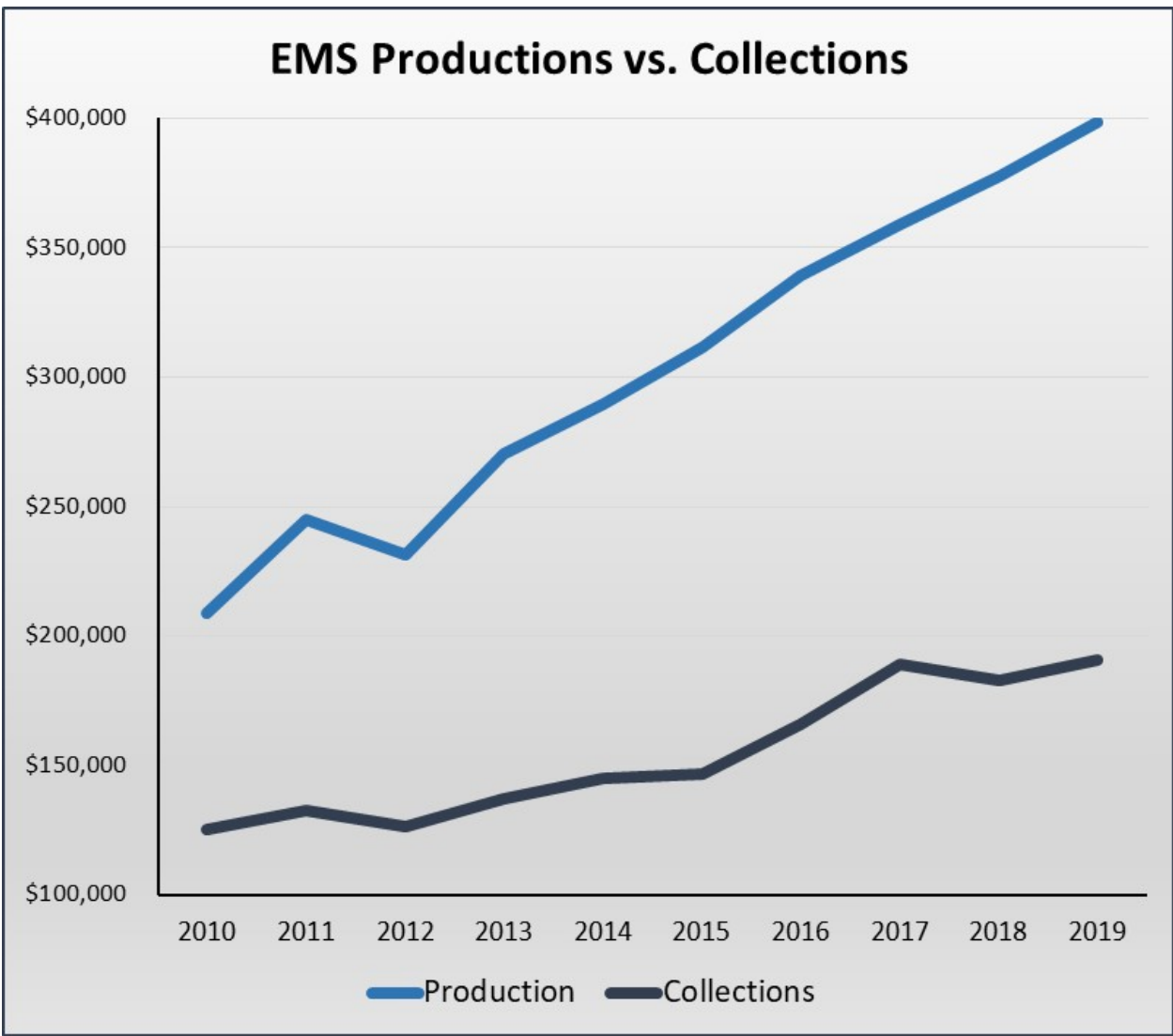
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## 5-Year EMS Billing Summary

Year	Production	Collection	Collection Rate
2015	\$311,649.54	\$146,727.80	47.1%
2016	\$339,257.92	\$165,986.52	48.9%
2017	\$359,288.38	\$188,924.64	52.6%
2018	\$384,370.79	\$209,409.83	55.0%
2019	\$408,190.21	\$230,508.25	57.8%



**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**



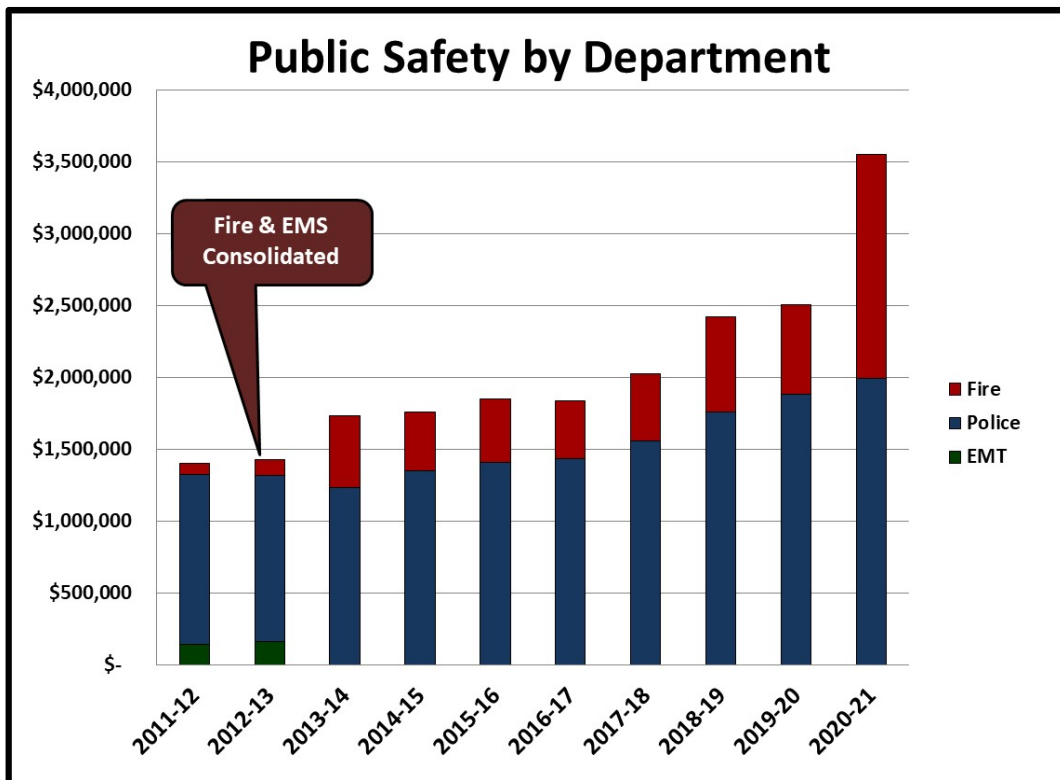
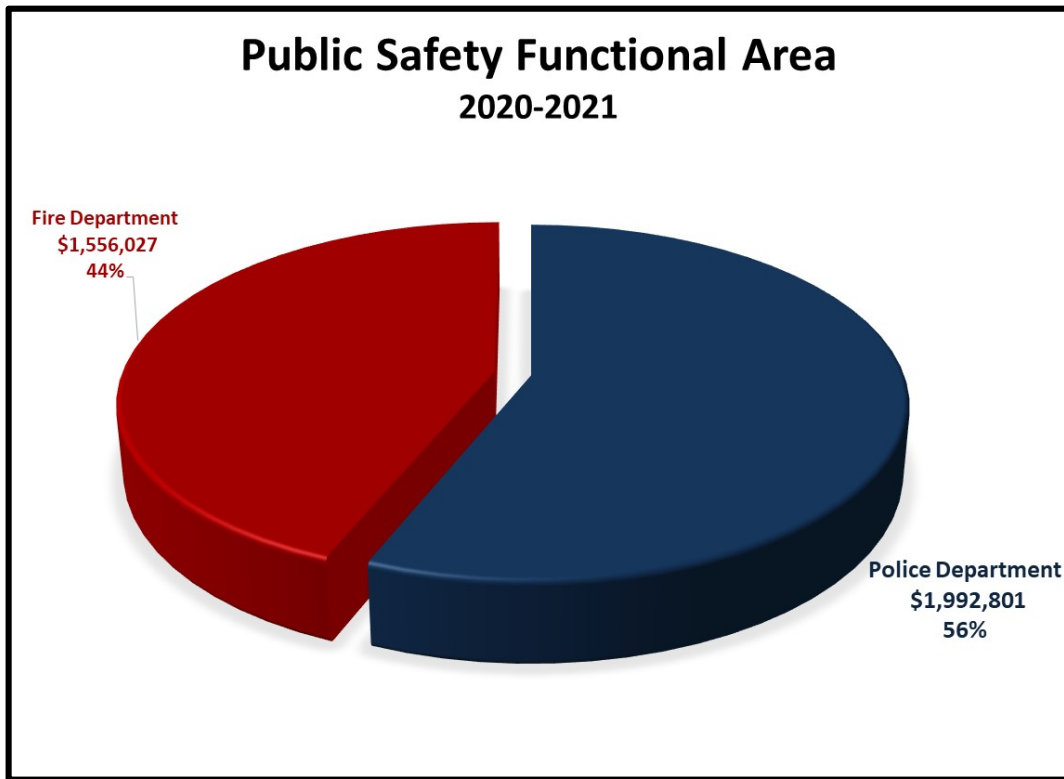
Please note that department level accomplishments can be found in Appendix D.



**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

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**Public Safety – Financials by Department**



# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

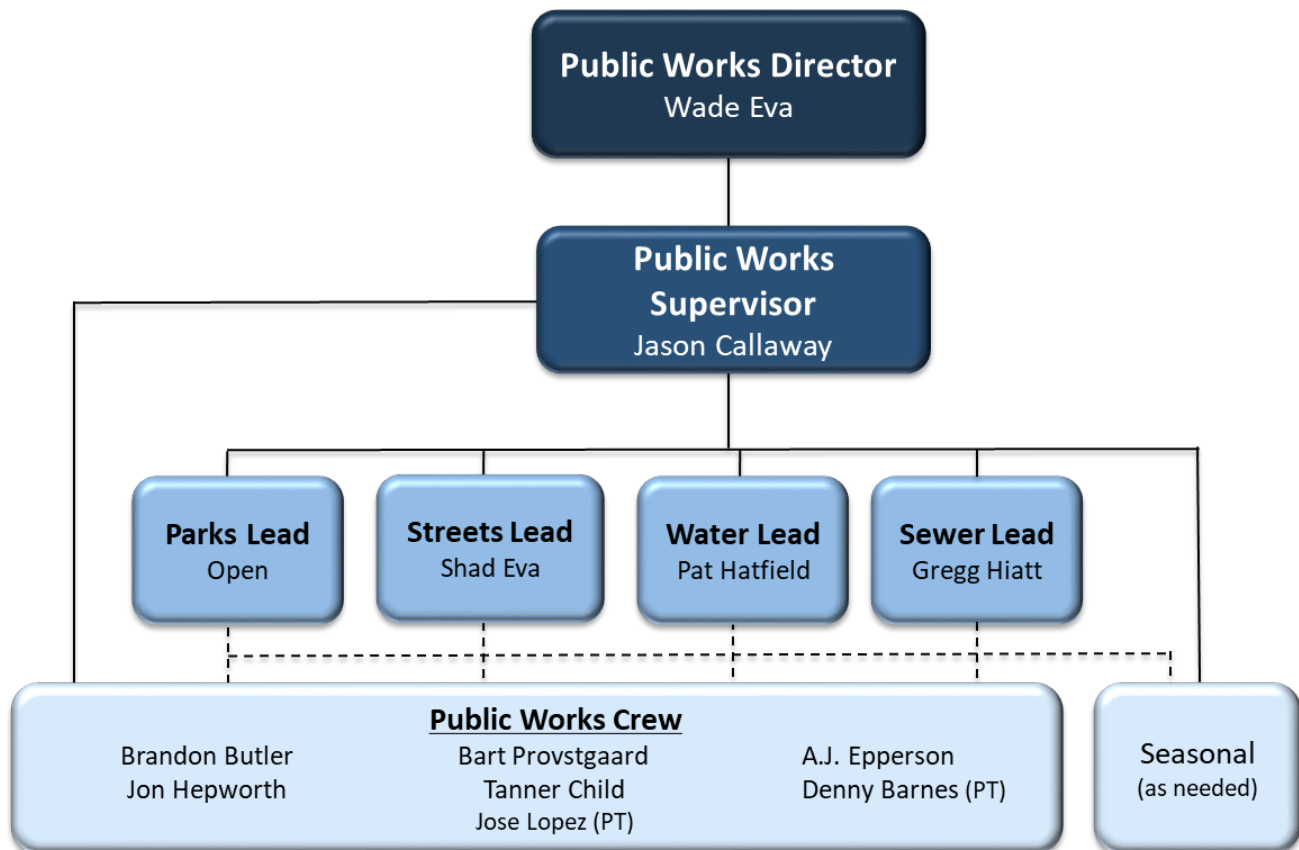
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### Public Works

Wade Eva is the Public Works Director for the city and manages the city's public works crew in support of all Water, Sewer, Pressurized Irrigation, Streets, Parks, Cemetery, and Sanitation issues. With the assistance of a Public Works Foreman, Jason Callaway, Mr. Eva and crew perform all of the duties related to providing essential services to our citizenry. Although the responsibilities are diverse, Mr. Eva has opted to run the crew as a single department.

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

### Santaquin City Organizational Chart Public Works



**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

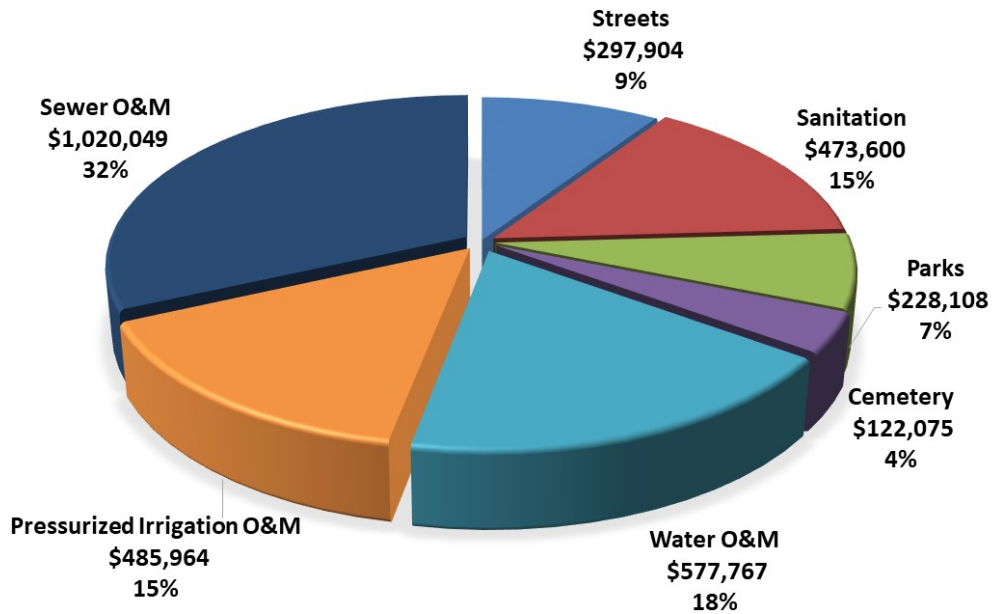
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**PERSONNEL SUMMARY**

**PUBLIC  
WORKS**

	Full-time	Part-time	Seasonal/Temp
2020	10	2	3
2019	10	3	3
2018	10	3	3

**Public Works - All Funds  
2020-2021**



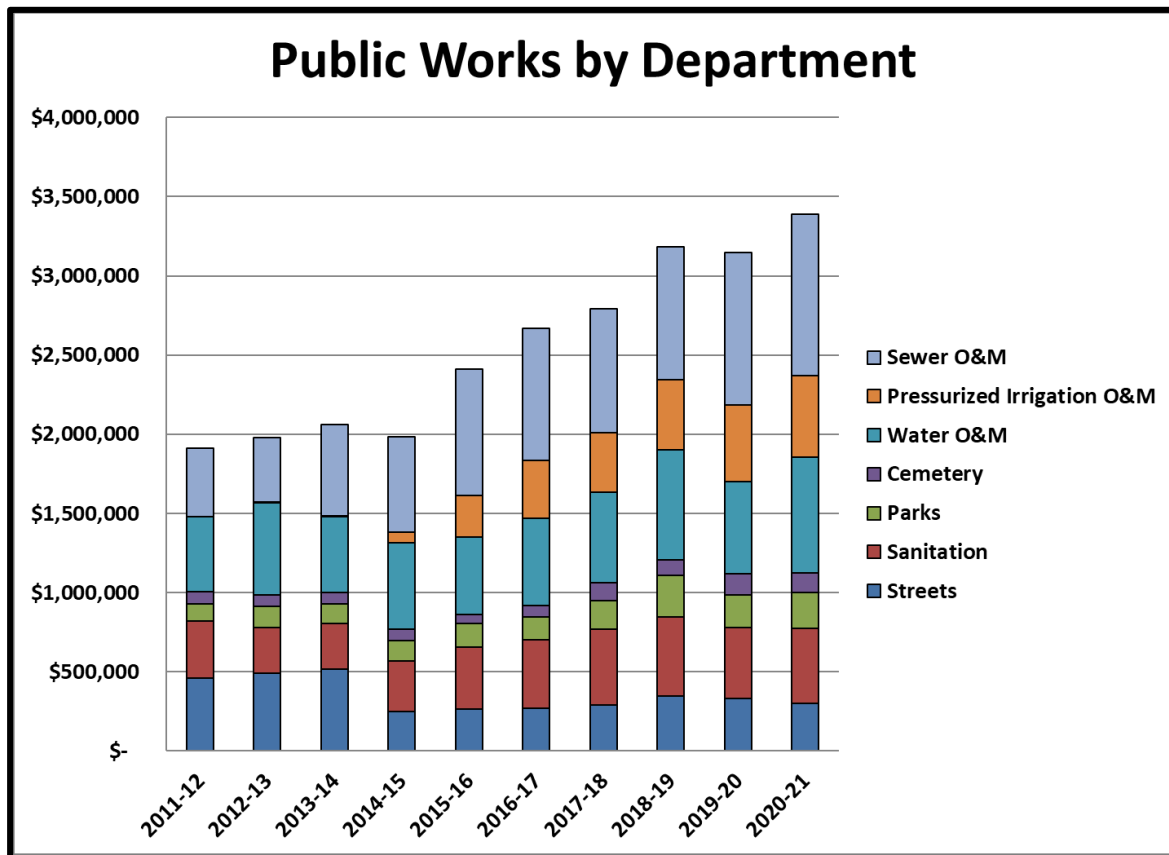
Please note that department level accomplishments can be found in Appendix D.

The financials for Public Works span the General Fund, as well as the four enterprise funds for Water, Sewer, Pressurized Irrigation, and Storm Drainage. In addition to the operational financial information presented on the following page, the majority of the city's capital projects also fall under the direction of public works:



# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET



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



# SANTAQUIN CITY

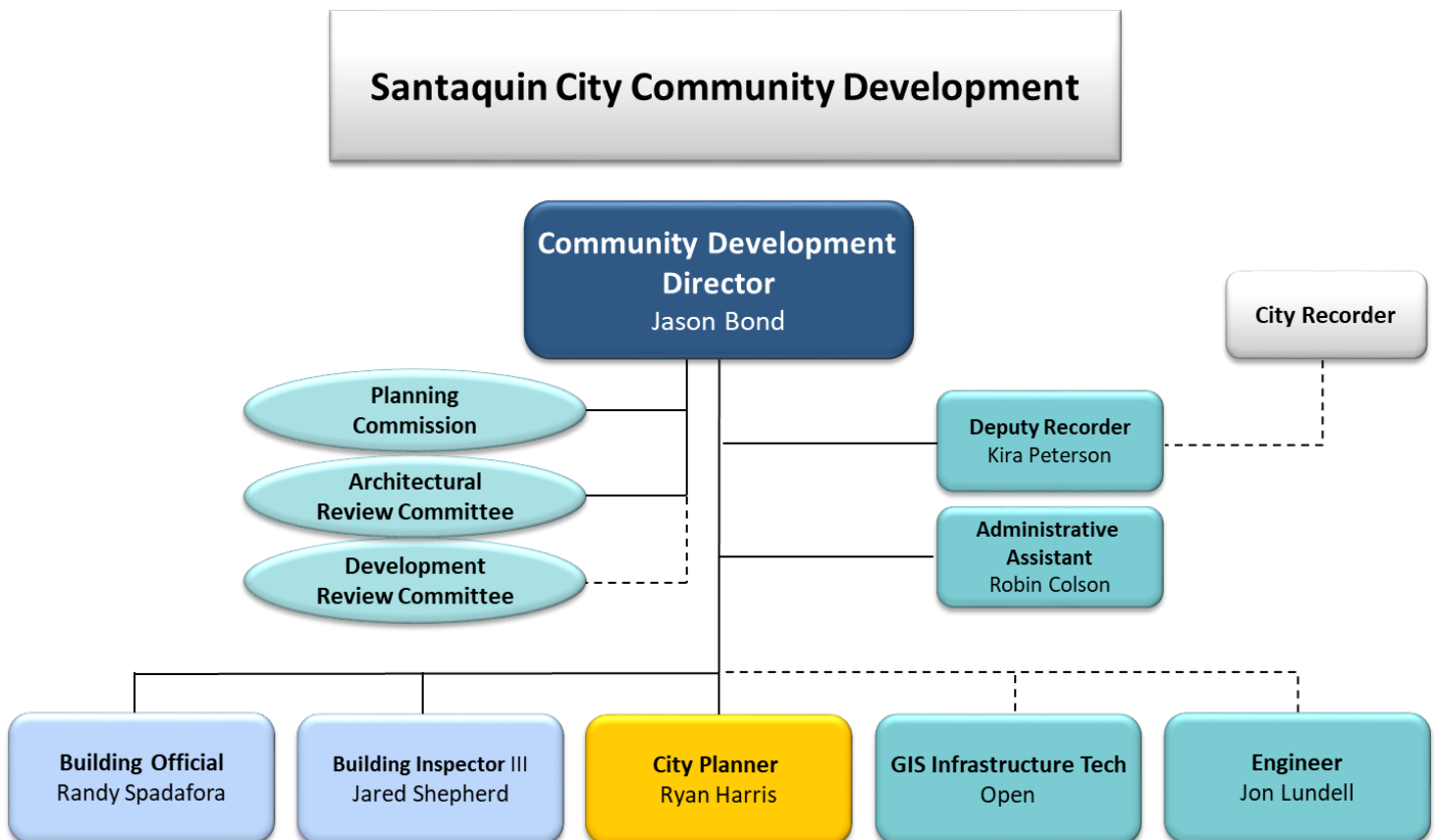
## 2020-2021 APPROVED BUDGET

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### Community Development

In FY2017-2018, Jason Bond was hired to become the Community Development Director of Santaquin City. In FY2019-2020 City Engineer Jon Lundell was promoted to the position of Engineering Director with all the rights and authorities of a Functional Area Director. Together, these two individuals are working in partnership to grow and mature the Community Development Department. Furthermore, FY2017-2018, Geographic Information System (GIS) Technician was added to supplement the department's overall capabilities. Lastly, the Deputy Recorder/Administrative Assistant's role has been expanded from one full-time position to two 29hr/week part-time positions, which will add an additional 18hrs of coverage per week. Kira Peterson and Robin Colson were hired to fill those roles with offsetting schedule to ensure departmental coverage.

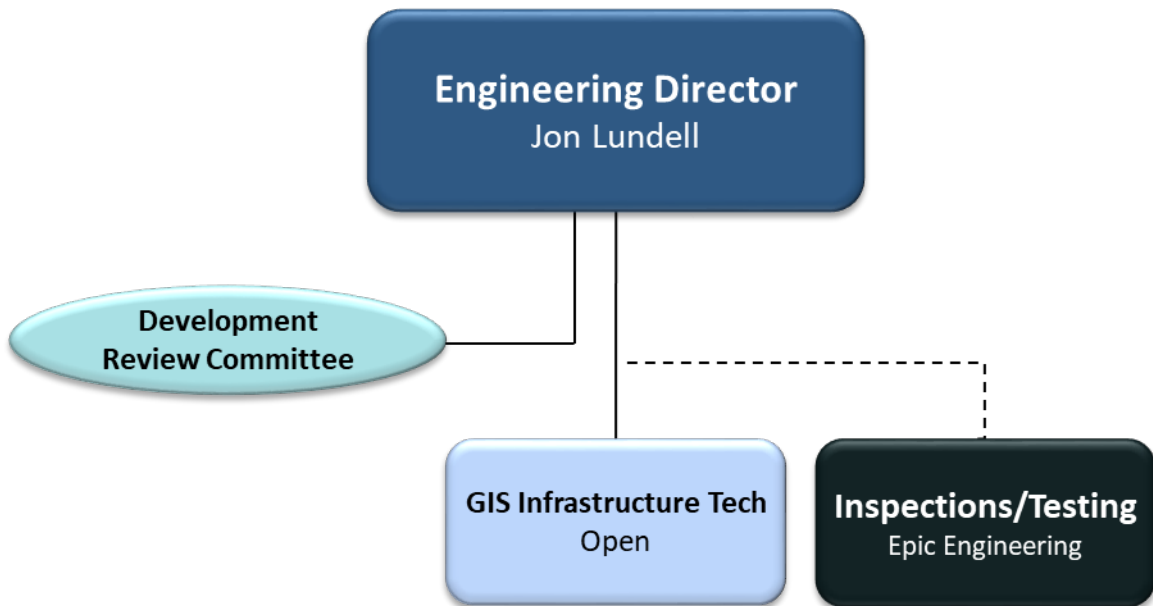
In FY2018-2019, the Engineering Department relocated offices to the Public Works Building. To assist Mr. Bond with Community Development and Planning & Zoning responsibilities, a new City Planner position was created, and Ryan Harris joined the team in 2019.



**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

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**Santaquin City Engineering**



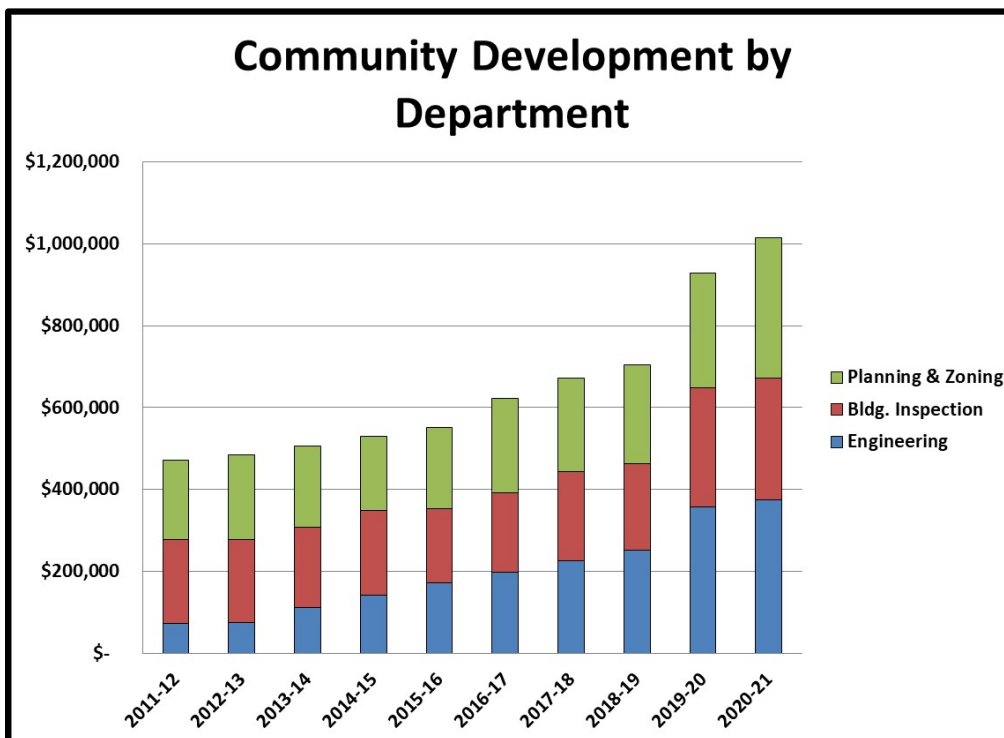
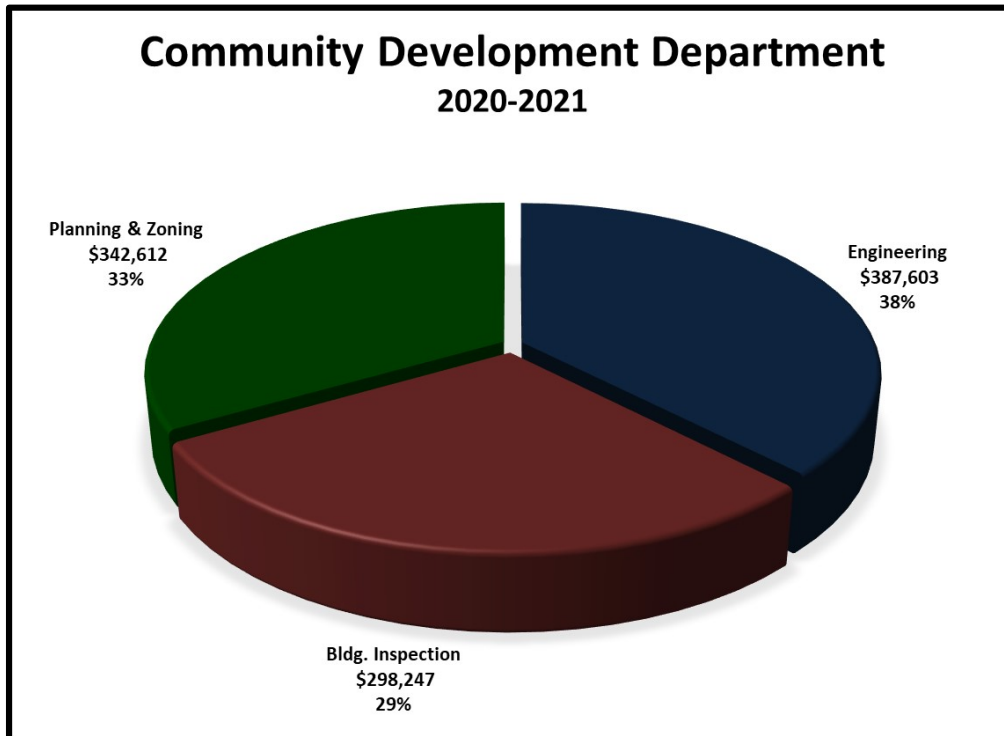
In FY2020-2021, it is anticipated that the Engineering Department will need administrative support. This individual will also be in a position to provide administrative support to the Public Works Department.

## SANTAQUIN CITY

### 2020-2021 APPROVED BUDGET

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



**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

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**PERSONNEL SUMMARY**

COMMUNITY DEVELOPMENT	Full-time	Part-time	Seasonal/Temp
2020	7	3	0
2019	6	2	0
2018	6	2	0

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

# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

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### Community Services

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

In FY2019-2020 John Bradley was hired as Community Services Director. This individual will resume responsibility over the Sports Classes, Events, Library, Senior Citizen and Museum Departments. Santaquin City Council is fully committed to enhance the level of service of its Community Services offerings, which has been underfunded since the downturn in the economy. The restoration of this director level position is critical in charting a new course and higher level of service in the Community Services Functional Area.





**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

COMMUNITY SERVICES MISSION STATEMENT

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

VISION

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

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

MOTTO

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

**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

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ADULT SPORTS MISSION STATEMENT

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

OUR GOALS ARE TO:

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

YOUTH SPORTS MISSION STATEMENT

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

YOUTH SPORTS PHILOSOPHY:

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

**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

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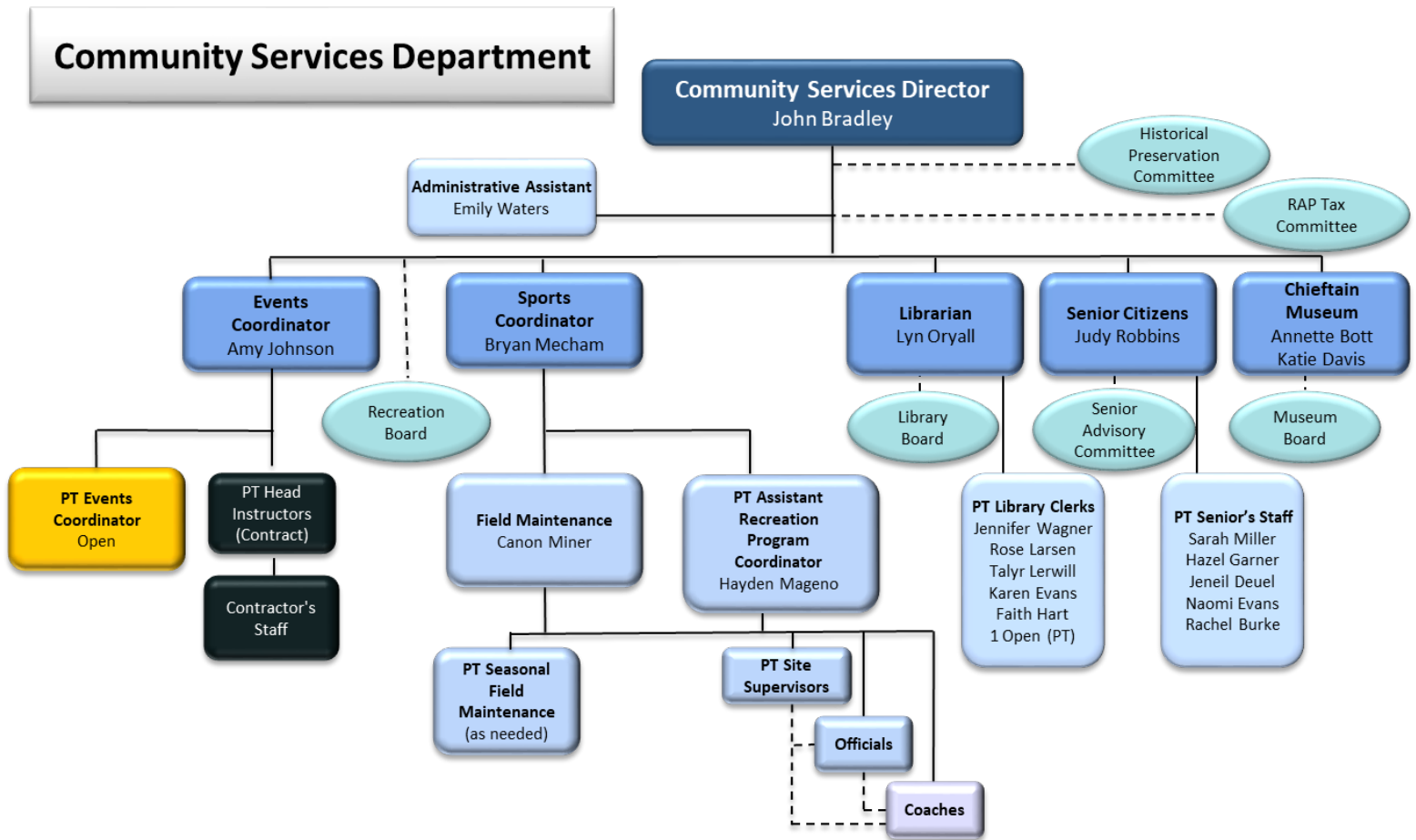
**PERSONNEL SUMMARY**

COMMUNITY SERVICES

	Full-time	Part-time	Seasonal/Temp
Library			
2020	1	6	0
2019	1	6	0
2018	1	5	0
Sports/Events			
2020	4	15	51
2019	2	11	50
2018	2	5	50
Seniors			
2020	0	5	0
2019	0	5	0
2018	0	5	0
Museum			
2020	0	2	0
2019	0	2	0
2018	0	2	0

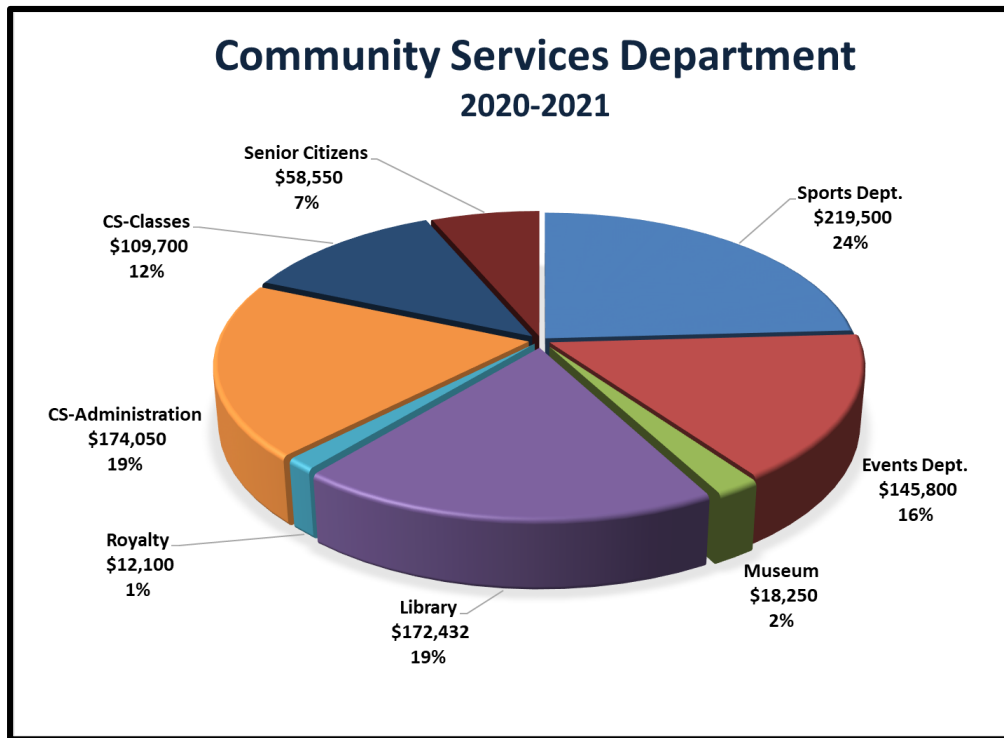
# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

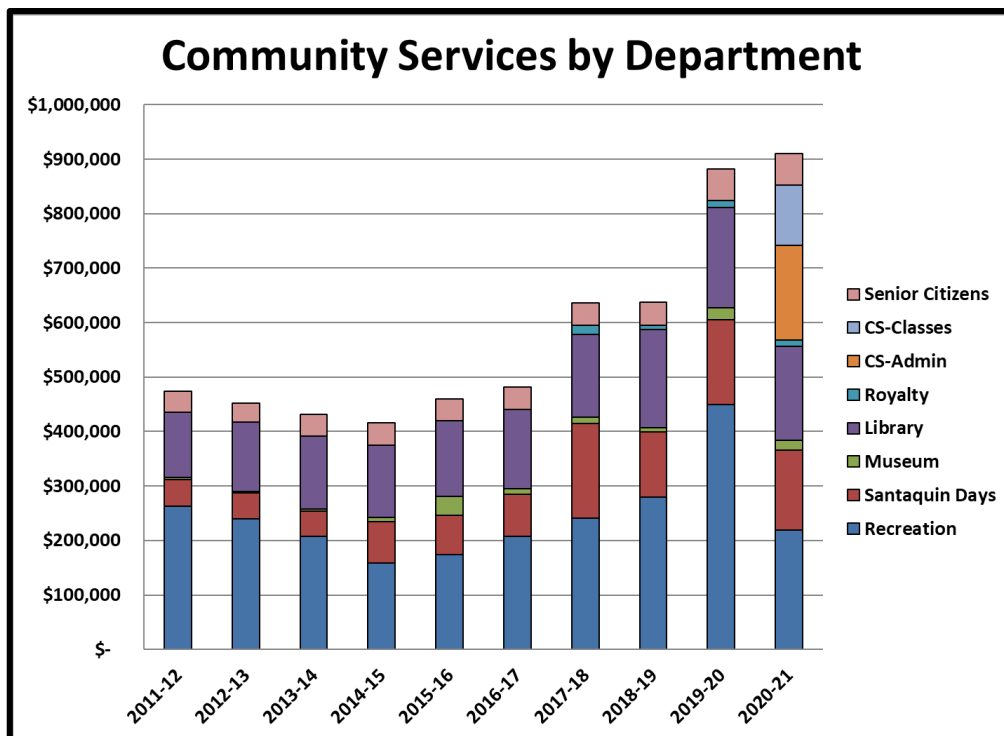


# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET



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



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

**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

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**Administrative Services**

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

**PERSONNEL SUMMARY**

**LEGISLATIVE**

	<u>Full-time</u>	<u>Part-time</u>	<u>Seasonal/Temp</u>
2020	0	6	0
2019	0	6	0
2018	0	6	0

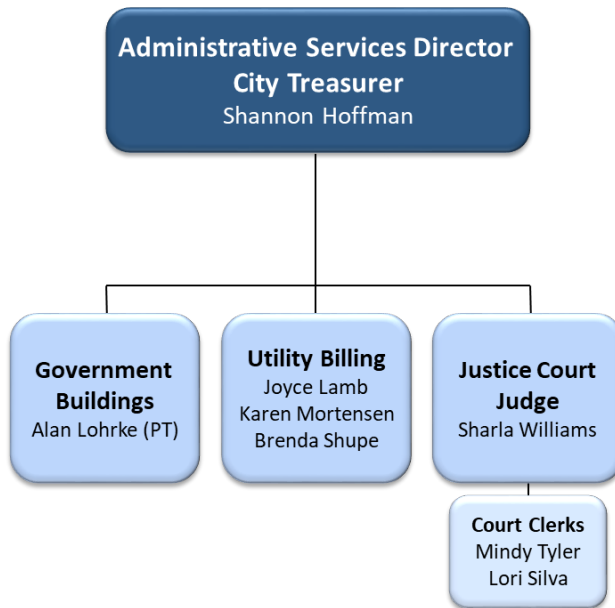
**ADMINISTRATION**

	<u>Full-time</u>	<u>Part-time</u>	<u>Seasonal/Temp</u>
Admin			
2020	4	3	1
2019	4	3	1
2018	4	3	0
Court			
2020	0	3	0
2019	0	3	0
2018	0	3	0
Government Bldgs.			
2020	0	1	0
2019	0	1	0
2018	0	1	0

**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

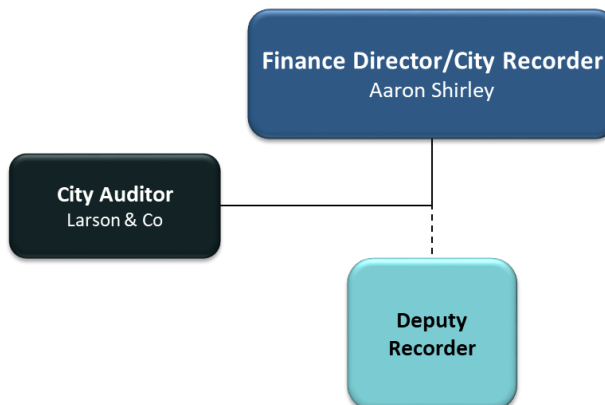
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**Santaquin City Organizational Chart**  
**Administrative Services**



An additional component of Administrative Services includes the City Recorder's Office.

**Santaquin City Organizational Chart**  
**Administrative Services**

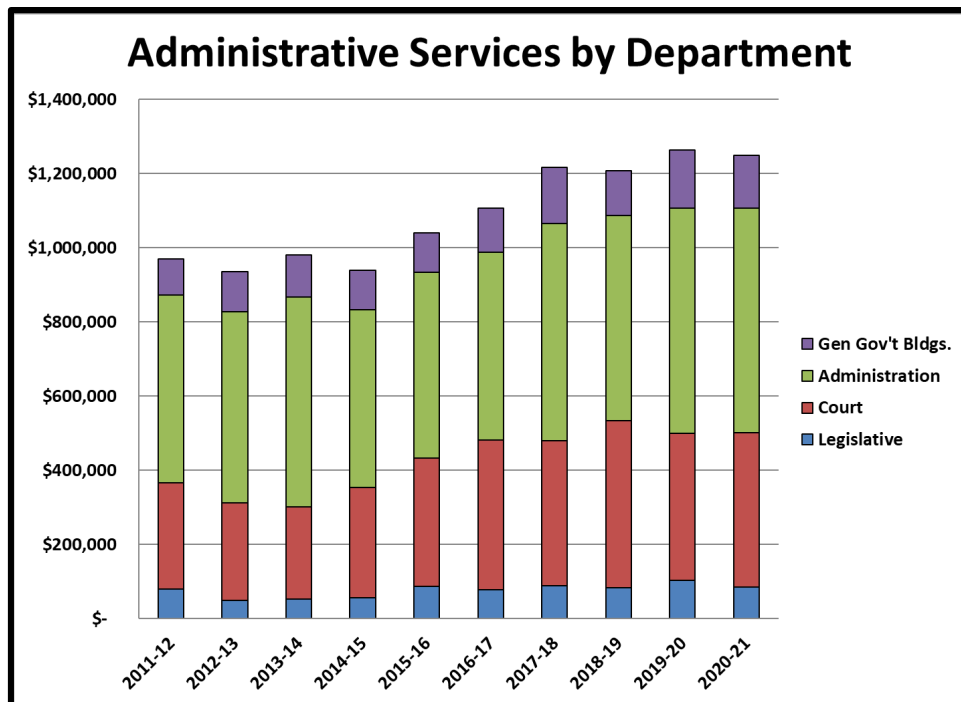
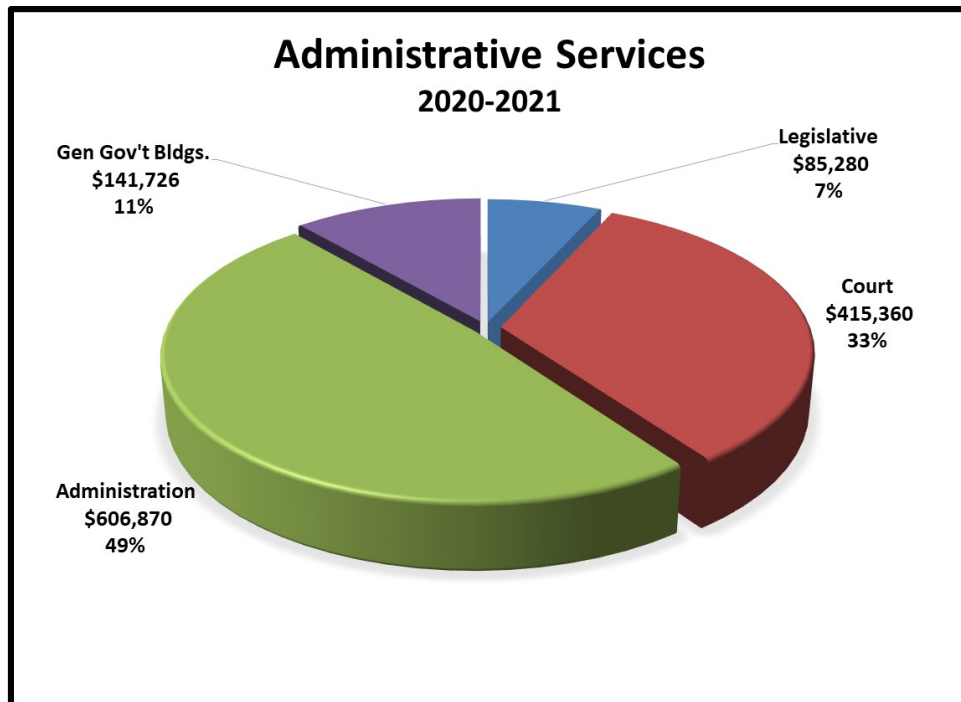




# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

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



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

**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

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Summary of Personnel Changes – For All Departments by Functional Area

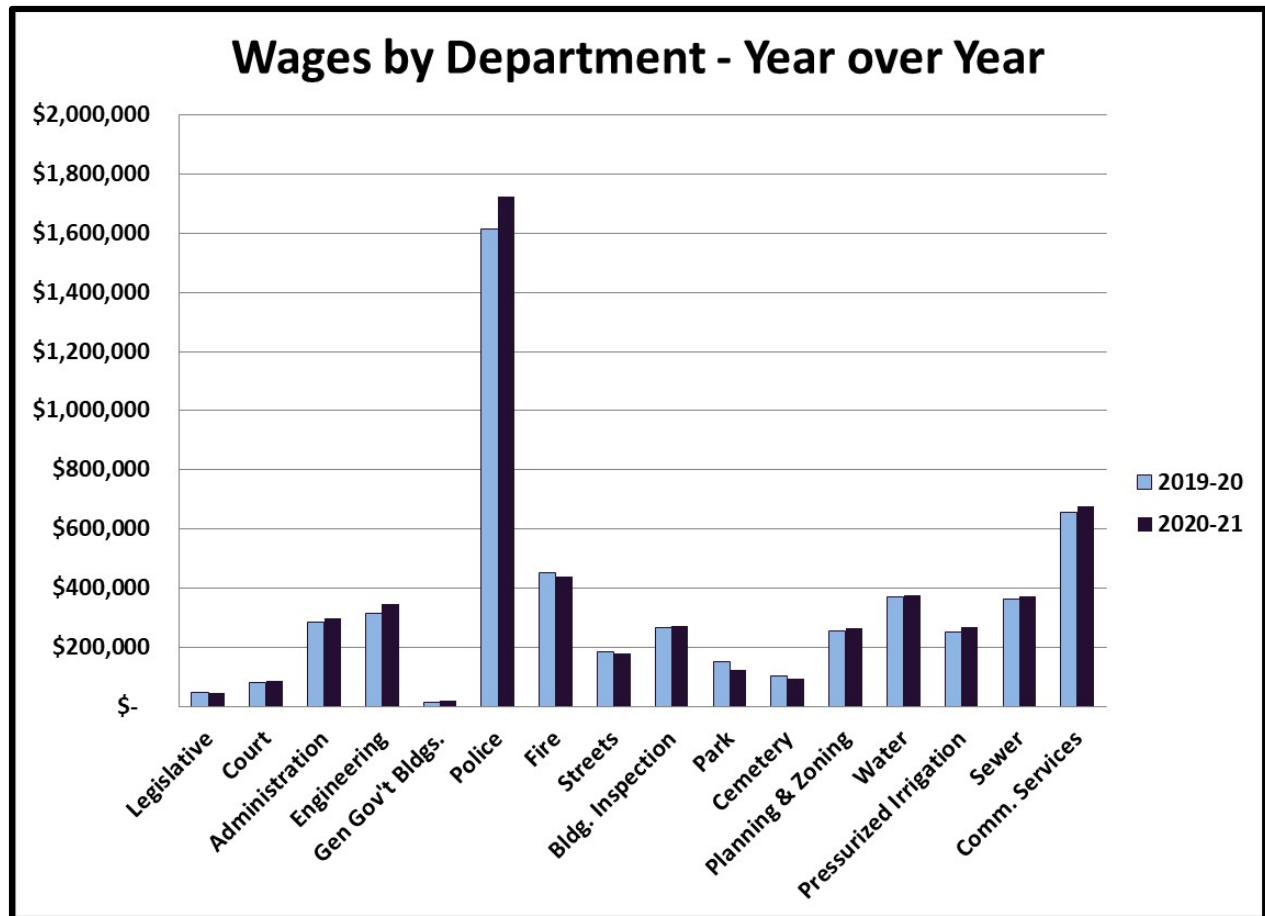
Functional Area	2019	2020	2021	Variance
<b>Administration:</b>				
Full Time	4	4	4	0
Part Time	7	7	7	0
Seasonal/Volunteer	1	1	0	-1
<b>Community Development:</b>				
Full Time	6	7	7	0
Part Time	2	3	2	-1
Seasonal/Volunteer	0	0	0	0
<b>Community Services:</b>				
Full Time	3	5	5	0
Part Time	24	28	38	10
Seasonal/Volunteer	50	51	50	-1
<b>Public Safety:</b>				
Full Time	14	14	15	1
Part Time	17	19	22	3
Seasonal/Volunteer	38	38	30	-8
<b>Public Works:</b>				
Full Time	10	10	10	0
Part Time	3	2	2	0
Seasonal/Volunteer	3	3	3	0
<b>Total City Wide:</b>				
Full Time	37	40	41	1
Part Time	53	59	71	12
Seasonal/Volunteer	92	93	83	-10
<b>Grand Total City Wide:</b>	182	192	195	3

# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

### Salary & Benefits

The following charts illustrate proposed salary and benefit changes by department in a year-over-year format as well as over an extended period of time in line format.



The administration of the city is committed to 1) ensuring employees are adequately compensated for the work they perform, 2) there are enough employees to do all of the work necessary and 3) there is adequate workspace. However, due to the economic conditions over the last ten years, meeting these criteria have not always been possible.

Contained in this budget is a proposed 1.8% cost of living adjustment (COLA) planned for FY2020-2021 which will be applied in January of 2021. COLA increases are based on the fiscal year changes to the CPI-U Table Consumer Price Index establish by the U.S. Department of Labor Bureau of Labor Statistics over the previous calendar year. To assist the City Council in allocating merit increases, a "Salary Review Sub-Committee" was established in June of 2014. Today, this

## SANTAQUIN CITY

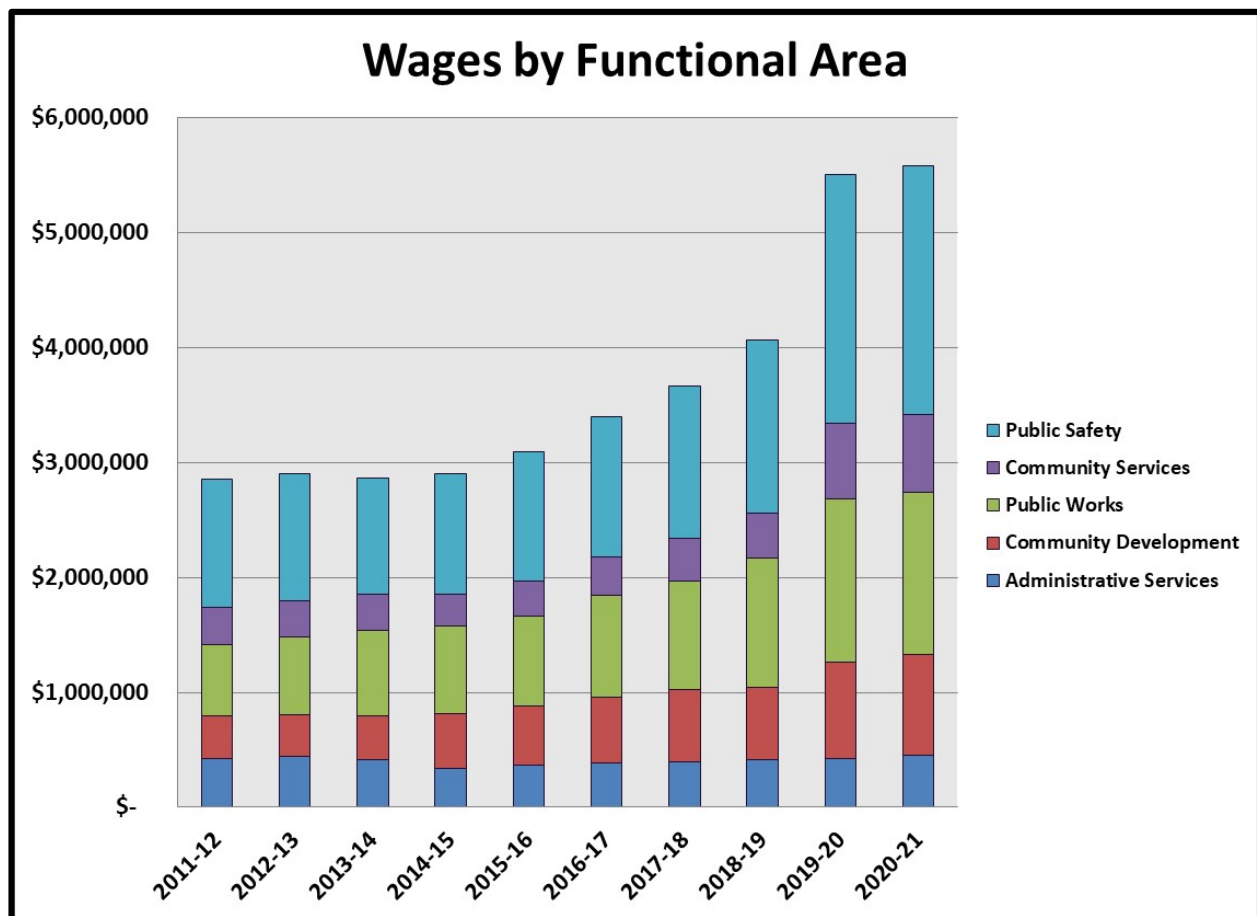
### 2020-2021 APPROVED BUDGET

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committee consists of Mayor Hunsaker, Council Members Montoya and Mecham, City Manager Reeves, Administrative Services Director Hoffman as well as participation by each of the Functional Area Directors. The purpose of this committee is to review the city's methodology of determining salary ranges, applicable laws and regulations, as well as review the salary levels of each employee and position within the city. In FY2019-2020, a third party independent market analysis was conducted showing the city's commitment on working to maintain parity with surrounding municipalities and cities of similar size and budget to Santaquin City.

Merit increases and salary adjustments to match market rates based on the conducted study are noticeably absent in this budget due to the cautious approach the city is taking until the full economic impact of COVID-19 can be better assessed and measured.

Regarding benefits, Santaquin City contracts with People Performance, LLC. to manage employee benefits. Two medical benefit plan options will be provided to Santaquin City employees through Educators Mutual Insurance (EMI) Company. Employees are provided a monthly contribution,



## SANTAQUIN CITY

### 2020-2021 APPROVED BUDGET

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which allows employees the option to choose the medical plan that best meets their specific needs.

During FY2020-2021, the traditional plan (default) option the city provides is increasing by 7.83% year over year. To assist the city in lowering its overall monthly medical premiums, the city offers a cash incentive to those employees who opt out of the city's coverage in lieu of insurance provided via another source (e.g. spouse's plan, etc.). Currently the city offer's \$250/mo. for singles and \$500/mo. for families to opt out of our plan upon proof of coverage under a different plan. Dental insurance is also provided through EMI. The city has elected to not contribute towards vision insurance although a plan is provided if employees choose to participate through payroll deductions from their checks.





## SANTAQUIN CITY

### 2020-2021 APPROVED BUDGET

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#### Capital Projects

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

##### *Continuation from FY2019-2020:*

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

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

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

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

Public Safety Capital Facility Plan \$10K – This \$10K project will update the Public Safety Capital Facility Plan for the next 5 years.

##### *New Projects in FY2020-2021:*

New City Hall – The City Council passed a sales tax bond parameters resolution that will allow the city to consider various locations and options for a new city hall for an amount not to exceed \$7.1 million.

Annual Road Maintenance Projects – In FY2020-2021, \$391K has been budgeted for road maintenance projects throughout the city.

Orchard Hills Elementary Ballfield – This \$280K project will provide new LED lights for ballfields located at Orchard Hills Elementary.

## **SANTAQUIN CITY**

### **2020-2021 APPROVED BUDGET**

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Highland Drive/Canyon Road – This \$200K project includes design and land acquisition to extend Highland Drive to the Summit Ridge 242 exit.

Rebuild of North Center Street – This \$200K project will improve existing road infrastructure in the area of Center Street north of Apple Valley.

Sewer Heavy Line Analysis & Upgrades – This \$100K project will conduct analysis on sewer lines and provide upgrades as needed.

Center Street Storm Water – This grant dependent project will only cost the city \$80K with grants providing \$215K of funding.

General Plan Update – This \$50K project will update the city's General Plan of its vision, values, and goals for the next five years.

400 East 450 South Storm Water Project – This \$50K project will update the storm drainage infrastructure in the area of 400 East and 450 South.

Cemetery Expansion – This \$33K project will pave a new road way that will open up access to the newer sections of the cemetery.

242 Initiative – This \$30K project is the beginning phases of an economic development initiative to preserve the city's agricultural heritage and provide new revenue sources to decrease local tax burdens through agro tourism.

SCADA Control Panel Upgrade – This \$20K project will upgrade two on the SCADA control panels that monitor culinary, sewer, and pressurized irrigation water flows throughout our city.

Trails Master Plan Update – This \$50K project will be paid for by a grant through the Mountainland Association of Governments.



# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

### Operational Impact from Capital Projects:

As capital projects are under consideration, an analysis of the operational impacts is completed to ensure that the long-term Operation and Maintenance (O&M) costs are adequately budgeted into the annual operations budget. The following table represented the projected O&M costs for the proposed 2020-2021 Fiscal Year.

### Capital Improvement Projects - Operating Costs

Department	Project Description	Long-Term Operating Impact	Capital Costs (Remaining Balance)	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025	5-Year Total
Administration	City Hall Construction	20 additional hours of janitorial work and utilities	\$ 7,100,000	\$ 27,480	\$ 28,030	\$ 28,590	\$ 29,162	\$ 29,745	\$ 143,007
Streets	Annual Road Maintenance Project	No Impact	\$ 391,000						\$ -
Streets	500 West Road Construction Project	Road resurfacing	\$ 375,000			\$ 8,000			\$ 8,000
Storm Drainage	NRCS Debris Basin Study	No Impact	\$ 293,837						\$ -
Parks	Orchard Hills Ballfield LED Light Installation	Field lighting electrical costs	\$ 280,000	\$ 10,000	\$ 10,150	\$ 10,300	\$ 10,450	\$ 10,600	\$ 51,500
Streets	North Center Street Rebuild Project	Road resurfacing	\$ 200,000			\$ 12,000			\$ 12,000
Streets	Highland Drive/ Canyon Road	Road resurfacing	\$ 200,000			\$ 2,500			\$ 2,500
Streets	300 West (East Side) Road Widening Project	Road maintenance	\$ 140,000	\$ 225	\$ 250	\$ 275	\$ 300	\$ 300	\$ 1,350
Storm Drainage	Center Street Storm Water Project	No Impact	\$ 80,000						\$ -
Parks	Cenntenial Basketball Court (Grant Funded)	Court maintenance	\$ 75,000		\$ 200	\$ 200	\$ 200	\$ 200	\$ 800
Irrigation & Eng.	Irrigation Water Capital Facility Plan Update	Plan Update Required Every 5 Years	\$ 60,000					\$ 65,000	\$ 65,000
Water	Culinary Water Capital Facility Plan Update	Plan Update Required Every 5 Years	\$ 60,000					\$ 65,000	\$ 65,000
Storm Drainage	400 E. 450 S. Storm Water Project	No Impact	\$ 50,000		\$ 200	\$ 200	\$ 200	\$ 200	\$ 800
Community Development	General Plan Update	Plan Update Required Every 5 Years	\$ 50,000					\$ 55,000	\$ 55,000
Streets & Eng.	Road Fee Study	No Impact	\$ 50,000						\$ -
Cemetery	Cemetery Expansion Road	Road maintenance	\$ 33,000					\$ 3,500	\$ 3,500
Community Development	242 Initiative	No Impact	\$ 30,000						\$ -
Water, P.I., & Sewer	SCADA Control Panel Upgrade	No Impact	\$ 20,000		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 4,000
Storm Drainage & Eng.	Storm Drainage Master Plan	Plan Update Required Every 5 Years	\$ 13,000					\$ 50,000	\$ 50,000
Police, Fire & Eng.	Public Safety Capital Facility Plan Update	Plan Update Required Every 5 Years	\$ 10,000					\$ 11,000	\$ 11,000
<b>\$ 9,510,837</b>				<b>\$ 37,705</b>	<b>\$ 39,830</b>	<b>\$ 63,065</b>	<b>\$ 41,312</b>	<b>\$ 291,545</b>	<b>\$ 473,457</b>

# SANTAQUIN CITY

## 2020-2021 APPROVED BUDGET

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### Citywide Debt

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



Bonds can come in two forms. The first is the more commonly used “Revenue” bond, which dedicates a portion of a revenue stream, such as utility revenues, sales or property taxes, or state allocated road funds, for the purpose of repayment of the bond. The second type of bonding available to the city is a “General Obligation” bond commonly referred to as G.O. bonds. These bonds pledge the overall asset/taxable value of all property within the jurisdiction and require a vote of the people. G.O. bonds are more commonly used by school districts. Santaquin City does not currently have any G.O. bond debt.

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

### *Legal Limits:*

The Utah State Constitution, Article XIV, Section 4 states, “no city ... shall become indebted to an amount, including existing indebtedness, exceeding four percent of the value of the taxable property therein...” State law goes on to say “...and any other city or town, not to exceed eight per centum additional, for supplying such city or town with water, artificial lights or sewers, if the works for supplying the water, light, and sewers are owned and controlled by the municipality.”

According to the Utah County Auditor’s Office, the 2019 real property taxable value for Santaquin City is \$638,617,401. This sets the limit of general fund indebtedness at \$25,544,969 and the

**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

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same level for the indebtedness of the city's enterprise funds for water, sewer and pressurized irrigation.

As of June 30, 2020, Santaquin City's general fund outstanding debt principal is \$4,032,975, which is 15.8% of the state's legal limit. The outstanding debt principal for the enterprise funds is \$14,805,200, which is 58% of the state's legal limits, which is much higher and could impact the city's ability to fund future water, sewer, and irrigation projects in the future.

*General Fund Debt:*

Description	Original Amount	FY2020-2021 Payment	Balance as of 6/30/2021	Maturity Date
2015 Vehicles (5)	\$197,009	\$3,614	\$0	10/16/2020
2016 Vehicles (4)	\$482,447	\$61,373	\$118,863	03/01/2023
2015 Pumper Truck	\$446,032	\$54,550	\$151,760	06/24/2024
2018 SCBA Fire	\$192,325	\$27,475	\$75,348	09/26/2025
2018 Road Bond	\$4,300,000	\$485,619	\$3,118,000	07/15/2028
<b>Total:</b>	<b>\$5,420,804</b>	<b>\$629,017</b>	<b>\$3,463,971</b>	

Vehicle Capital Leases – The Vehicle Lease Program allow for the regular rotation of municipal vehicles, including police cars, to ensure that our staff has operable and low maintenance cost vehicles and equipment to perform their duties.

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

2018 Roads Bond – This \$4.3M Bond was undertaken to fund the construction of Summit Ridge Parkway Extension to US-6 Main Street \$2.9M, 500 West Street Construction (\$888K - \$200K from Nebo School District = \$688K), Orchard Land Economic Development Road Construction Incentive (\$400K), and 300 West Widening Project (\$150K) plus project contingency and bond closing costs. *(Update FY2020-2021 – Due to favorable bidding for the above mentioned projects, the city will have left over funds from this road bond. The city will use said funds to modify the intersection of Highland Drive and Canyon Road, which will enable Highland Drive to extend to the Summit Ridge Exit – 242 as mentioned in the Capital Projects Section above.)*

**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

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Enterprise Fund Debt:

Description	Original Amount	FY2020-21 Payment	Balance as of 6/30/2021	Maturity Date
1993A Sewer Bonds	\$1,000,000	\$34,000	\$170,000	12/01/2025
2011A-1 Sewer Bonds	\$6,034,000	\$375,660	\$3,428,000	01/01/2031
2011A-2 Sewer Bonds	\$2,912,000	\$126,852	\$2,538,636	02/15/2052
2011B-1 Sewer Bonds	\$900,000	\$9,000	\$900,000	01/01/2033
2012 Irrigation Refund Bond	\$6,130,000	\$512,301	\$2,850,000	06/01/2026
2018 Water Bond	\$3,441,000	\$186,480	\$3,204,000	01/01/2039
<b>Total:</b>	<b>\$20,417,000</b>	<b>\$2,017,939</b>	<b>\$13,090,636</b>	

1993 Sewer Bonds - To meet Federal and State requirements, Santaquin City installed its first sanitary sewer collection and processing system (sewer lagoons) in 1992. At the time, the city had a population of nearly 2,500 residents with almost 800 homes. The bond issuance came in four separate bonds. The 1993C & 1993D Bonds were refunded (refinanced and reissued) in 2012 to lower interest rates – See 2012 Sewer Refund Bond and were paid in full in FY2018-2019. The 1993B Bonds were paid in full in 2015. The 1993A Bond is the only one that remains. Due to the fact that it has a 0.00% interest rate, it was not refunded with 1993C & 1993D. The maturity date on the 1993A Bonds is December of 2025.

2011A-1, A-2 and B-2 Sewer Bonds – By 2011, the population growth of the city expanded to over 9,300 and over 2,500 homes with an additional 5,482 lots approved for development through a series of annexations and development agreements. The original sewer lagoon processing system was insufficient to meet the needs of the existing population or the projected growth. Over the preceding four years, considerable study had been undertaken regarding what type of sewer replacement system was most optimal for the community. After a voter referendum, which passed by only three votes, a Water Reclamation Facility (WRF) Project with Membrane Bio-Reactor (MBR) technology commenced construction. This state-of-the-art system is the first in the State of Utah to reuse 100% of a city's sewer effluent into the city's pressurized irrigation system. In the second most arid state in the Union, this renewable and sustainable water resource will continue to grow as the city continues to grow. During the first five years of operation, the WRF regenerated more than 1 billion gallons of water for reuse.

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

## SANTAQUIN CITY

### 2020-2021 APPROVED BUDGET

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2005 Irrigation Bonds in the amount of \$4.85M. The interest rate on the 2012 Irrigation Refund Bond has decreased the rate from 3.5% to 2.52%. The duration of these bonds was not extended. As such, they will mature in September of 2026 as previously contemplated under the 2005 Issuance.

2018 Water (Culinary & Irrigation) Bond – In May of 2018, Santaquin City entered into a 20-year bond for \$3.44M to construct a culinary and irrigation booster pump that allowed the city the ability to move water from any source to any pressure zone within the city. The bond will also provide funding necessary for the construction of an irrigation storage pond on the city's east bench. This bond was purchased by the State of Utah – Department of Water Resources at an interest rate of 2.0%. This critical infrastructure project will enhance the city's infrastructure and overall system capacity. The Phase 1 – Booster Pump was completed in FY2018-2019. The Phase 2 – Irrigation Tank was completed in FY2019-2020.



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

**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

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**APPENDIX SECTION**

This section presents supporting detail and reference materials in support of the Santaquin City 2020-2021 Budget:

A. <a href="#">Santaquin City Budget – Detail Version</a> .....	Page A-1
B. <a href="#">Current Consolidated Fee Schedule</a> .....	Page B-1
C. <a href="#">Debt Service Amortization Schedules</a> .....	Page C-1
D. <a href="#">Strategic Accomplishments – FY2019-2020</a> .....	Page D-1
E. <a href="#">Glossary</a> .....	Page E-1
F. <a href="#">Acronyms</a> .....	Page F-1



# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
<b>GENERAL FUND</b>							
<b>REVENUES:</b>							
<b><u>TAXES</u></b>							
10-31-100	CURRENT YEAR PROPERTY TAXES	\$747,104	\$765,990	\$793,401	<b>\$818,708</b>	6.4%	\$ 52,718
10-31-200	PRIOR YEAR PROPERTY TAXES	\$74,513	\$70,000	\$41,813	<b>\$70,000</b>	0.0%	\$ -
10-31-300	SALES AND USE TAXES	\$1,466,725	\$1,507,500	\$1,251,751	<b>\$1,593,651</b>	5.4%	\$ 86,151
10-31-350	MASS TRANS-UTA	\$0	\$0	\$100,317	<b>\$130,000</b>	100.0%	\$ 130,000
10-31-351	MASS TRANS-UTA (PASS THRU)	\$2,073	\$0	\$0	<b>\$2,400</b>	100.0%	\$ 2,400
10-31-400	MUNICIPAL TAX	\$32,808	\$32,000	\$7,252	<b>\$20,000</b>	-60.0%	\$ (12,000)
10-31-410	ELECTRICITY FRANCHISE TAX	\$270,807	\$292,000	\$213,721	<b>\$292,000</b>	0.0%	\$ -
10-31-420	TELECOMMUNICATION FRANCHISE TAX	\$51,082	\$59,000	\$34,572	<b>\$52,000</b>	-13.5%	\$ (7,000)
10-31-430	NATURAL GAS FRANCHISE TAX	\$128,590	\$130,000	\$102,903	<b>\$130,000</b>	0.0%	\$ -
10-31-440	CABLE TV FRANCHISE TAX	\$11,235	\$11,000	\$8,266	<b>\$12,000</b>	8.3%	\$ 1,000
10-31-500	MOTOR VEHICLE	\$86,903	\$90,000	\$56,585	<b>\$85,000</b>	-5.9%	\$ (5,000)
10-31-900	PENALTY & INT ON DELINQ TAXES	\$2,160	\$4,000	\$946	<b>\$3,500</b>	-14.3%	\$ (500)
TOTAL TAXES		<b>\$2,873,999</b>	<b>\$2,961,490</b>	<b>\$2,611,527</b>	<b>\$3,209,259</b>	7.7%	\$ 247,769
<b><u>LICENSES AND PERMITS</u></b>							
10-32-100	BUSINESS LICENSES AND PERMITS	\$6,205	\$10,000	\$5,570	<b>\$9,200</b>	-8.7%	\$ (800)
10-32-210	BUILDING PERMITS	\$894,132	\$920,000	\$606,706	<b>\$775,000</b>	-18.7%	\$ (145,000)
10-32-220	PLANNING & ZONING FEES	\$95,635	\$92,000	\$144,735	<b>\$200,000</b>	54.0%	\$ 108,000
10-32-250	ANIMAL LICENSES	\$1,490	\$1,250	\$775	<b>\$1,000</b>	-25.0%	\$ (250)
TOTAL LICENSES AND PERMITS		<b>\$997,462</b>	<b>\$1,023,250</b>	<b>\$757,786</b>	<b>\$985,200</b>	-3.9%	\$ (38,050)
<b><u>INTERGOVERNMENTAL REVENUE</u></b>							
10-33-100	FEDERAL GRANTS (PUBLIC SAFETY)	\$0	\$0	\$0	<b>\$5,000</b>	100.0%	\$ 5,000
10-33-420	POLICE-CCJJ BRYNE GRANT	\$0	\$3,150	\$0	<b>\$2,800</b>	-12.5%	\$ (350)
10-33-560	CLASS C "ROAD FUND ALLOTMENT"	\$520,939	\$568,000	\$459,252	<b>\$480,000</b>	-18.3%	\$ (88,000)
10-33-580	STATE LIQUOR FUND ALLOTMENT	\$9,895	\$9,700	\$10,418	<b>\$10,600</b>	8.5%	\$ 900
TOTAL INTERGOVERNMENTAL REVENUE		<b>\$537,944</b>	<b>\$580,850</b>	<b>\$469,670</b>	<b>\$493,400</b>	-17.7%	\$ (87,450)



# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
<b>CHARGES FOR SERVICES</b>							
10-34-240	MISC INSPECTION FEES	\$3,090	\$2,600	\$1,170	\$1,600	-62.5%	\$ (1,000)
10-34-245	4% INSPECTION FEE	\$17,758	\$73,250	\$0	\$25,000	-193.0%	\$ (48,250)
10-34-246	SUMMIT RIDGE DEVELOPMENT REIMBURSEMENTS	\$60,350	\$106,250	\$0	\$212,500	50.0%	\$ 106,250
10-34-260	D.U.I./SEAT BELT OVERTIME	\$17,204	\$20,000	\$21,513	\$22,000	9.1%	\$ 2,000
10-34-430	REFUSE COLLECTION CHARGES	\$608,738	\$625,660	\$499,410	\$675,000	7.3%	\$ 49,340
10-34-431	RECYCLING COLLECTIONS CHARGES	\$111,666	\$112,000	\$90,638	\$125,000	10.4%	\$ 13,000
10-34-435	MONTHLY LANDFILL FEE	\$1	\$0	\$0	\$0	0.0%	\$ -
10-34-780	PARK RENTAL FEES	\$80	\$0	\$50	\$0	0.0%	\$ -
10-34-800	GENOLA POLICE SERVICE CONTRACT	\$87,349	\$95,000	\$72,815	\$95,000	0.0%	\$ -
10-34-801	VICTIMS ADVOCATE - GENOLA	\$1,566	\$1,200	\$1,175	\$1,500	20.0%	\$ 300
10-34-803	GENOLA COURT CLERK	\$9,228	\$9,228	\$6,921	\$10,786	14.4%	\$ 1,558
10-34-805	GENOLA JUDGE SERVICE	\$3,662	\$3,662	\$2,746	\$6,377	42.6%	\$ 2,715
10-34-809	GOSHEN JUDGE/COURT AGREEMENT	\$4,388	\$3,500	\$2,753	\$3,500	0.0%	\$ -
10-34-810	SALE OF CEMETERY LOTS	\$48,292	\$47,500	\$28,639	\$45,000	-5.6%	\$ (2,500)
10-34-830	BURIAL FEES	\$27,100	\$30,000	\$16,750	\$23,000	-30.4%	\$ (7,000)
10-34-901	LANDFILL MISC CHARGES	\$4,720	\$7,000	\$12,480	\$12,500	44.0%	\$ 5,500
TOTAL CHARGES FOR SERVICES		\$1,005,192	\$1,136,850	\$757,060	\$1,258,763	9.7%	\$ 121,913
<b>FINES AND FORFEITURES</b>							
10-35-110	COURT FINES	\$304,652	\$305,000	\$242,623	\$325,000	6.2%	\$ 20,000
10-35-115	PROSECUTOR SPLIT	\$1,865	\$2,000	\$2,201	\$2,500	20.0%	\$ 500
TOTAL FINES AND FORFEITURES		\$306,517	\$307,000	\$244,824	\$327,500	6.3%	\$ 20,500
<b>INTEREST</b>							
10-38-100	INTEREST EARNINGS	\$150,027	\$150,000	\$98,998	\$125,000	-20.0%	\$ (25,000)
10-38-130	SWIMMING POOL INTEREST (PTIF)	\$903	\$850	\$591	\$700	-21.4%	\$ (150)
TOTAL INTEREST		\$150,930	\$150,850	\$99,589	\$125,700	-20.0%	\$ (25,150)
<b>MISCELLANEOUS REVENUE</b>							
10-38-400	SALE OF FIXED ASSETS	\$78,227	\$20,000	\$5,884	\$20,000	0.0%	\$ -
10-38-900	SUNDRY REVENUES	\$10,502	\$20,000	\$17,405	\$20,000	0.0%	\$ -
10-38-910	MISC POLICE DEPT REVENUE	\$3,016	\$11,000	\$1,504	\$2,000	-450.0%	\$ (9,000)

# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
	TOTAL MISCELLANEOUS REVENUE	\$91,745	\$51,000	\$24,792	\$42,000	-21.4%	\$ (9,000)
	<b>CONTRIBUTIONS AND TRANSFERS</b>						
10-39-100	CONTRIBUTIONS FROM SURPLUS	\$0	\$0	\$0	\$225,000	100.0%	\$ 225,000
10-39-909	TRANSFER FROM P.I.	\$220,000	\$125,000	\$93,750	\$150,000	16.7%	\$ 25,000
10-39-910	TRANSFER FROM WATER DEPART	\$550,000	\$600,000	\$450,000	\$600,000	0.0%	\$ -
10-39-911	TRANSFER FROM SEWER	\$290,000	\$450,000	\$337,500	\$500,000	10.0%	\$ 50,000
	TOTAL CONTRIBUTIONS AND TRANSFERS	\$1,060,000	\$1,175,000	\$881,250	\$1,475,000	20.3%	\$ 300,000
	<b>TOTAL FUND REVENUES</b>	<b>\$7,023,788</b>	<b>\$7,386,290</b>	<b>\$5,846,499</b>	<b>\$7,916,822</b>	<b>6.7%</b>	<b>\$ 530,532</b>
	<b>EXPENDITURES:</b>						
	<b>LEGISLATIVE</b>						
10-41-120	SALARIES & WAGES (PART TIME)	\$40,922	\$42,123	\$32,019	\$43,000	2.0%	\$ 877
10-41-130	EMPLOYEE BENEFITS	\$4,327	\$4,419	\$3,327	\$4,081	-8.3%	\$ (338)
10-41-230	EDUCATION, TRAINING & TRAVEL	\$6,831	\$6,000	\$2,523	\$0	0.0%	\$ (6,000)
10-41-240	SUPPLIES	\$1,181	\$5,000	\$1,270	\$2,000	-150.0%	\$ (3,000)
10-41-280	TELEPHONE	\$0	\$600	\$388	\$700	14.3%	\$ 100
10-41-330	DONATIONS	\$10,543	\$10,500	\$10,543	\$10,500	0.0%	\$ -
10-41-610	OTHER SERVICES	\$15,638	\$15,500	\$16,889	\$15,500	0.0%	\$ -
10-41-613	ELECTION	\$1,714	\$9,000	\$16,733	\$2,000	-350.0%	\$ (7,000)
10-41-615	SANTAQUIN CALENDAR	\$0	\$5,000	\$4,701	\$0	0.0%	\$ (5,000)
10-41-660	PHOTO & VIDEO CONTEST EXPENSE	\$1,376	\$2,750	\$930	\$1,500	-83.3%	\$ (1,250)
10-41-670	YOUTH CITY COUNCIL EXPENSE	\$332	\$3,000	\$1,784	\$3,000	0.0%	\$ -
	TOTAL LEGISLATIVE	\$82,864	\$103,892	\$91,167	\$85,280	-21.8%	\$ (18,612)
	<b>COURT</b>						
10-42-120	SALARIES & WAGES (PART TIME)	\$69,304	\$71,222	\$57,045	\$76,218	6.6%	\$ 4,996
10-42-130	EMPLOYEE BENEFITS	\$10,873	\$11,138	\$8,721	\$11,392	2.2%	\$ 254
10-42-210	BOOKS, SUBSCRIPTIONS & MEMBERS	\$745	\$575	\$364	\$750	23.3%	\$ 175
10-42-230	EDUCATION, TRAINING & TRAVEL	\$989	\$2,000	\$1,145	\$1,800	-11.1%	\$ (200)
10-42-240	SUPPLIES	\$516	\$600	\$568	\$1,200	50.0%	\$ 600

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Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
10-42-310	PROFESSIONAL & TECHNICAL	\$11,736	\$14,500	\$10,334	<b>\$14,000</b>	-3.6%	\$ (500)
10-42-331	LEGAL	\$267,498	\$220,000	\$194,415	<b>\$230,000</b>	4.3%	\$ 10,000
10-42-610	STATE RESTITUTION	\$90,093	\$75,000	\$50,681	<b>\$80,000</b>	6.3%	\$ 5,000
TOTAL COURT		<b>\$451,755</b>	<b>\$395,035</b>	<b>\$323,275</b>	<b>\$415,360</b>	4.9%	\$ 20,325
<b>ADMINISTRATION</b>							
10-43-110	SALARIES & WAGES	\$194,888	\$195,678	\$161,338	<b>\$197,745</b>	1.0%	\$ 2,067
10-43-130	EMPLOYEE BENEFITS	\$86,422	\$90,033	\$69,009	<b>\$99,475</b>	9.5%	\$ 9,442
10-43-145	VEHICLE ALLOWANCE	\$635	\$0	\$5,749	<b>\$7,200</b>	100.0%	\$ 7,200
10-43-210	BOOKS,SUBSCRIPTIONS,MEMBERSHIP	\$14,127	\$13,000	\$7,829	<b>\$14,300</b>	9.1%	\$ 1,300
10-43-220	NOTICES,ORDINANCES,PUBLICATION	\$4,318	\$8,000	\$2,656	<b>\$6,500</b>	-23.1%	\$ (1,500)
10-43-230	EDUCATION, TRAINING AND TRAVEL	\$9,045	\$14,000	\$9,875	<b>\$8,850</b>	-58.2%	\$ (5,150)
10-43-240	SUPPLIES	\$11,407	\$12,500	\$12,377	<b>\$15,500</b>	19.4%	\$ 3,000
10-43-250	EQUIPMENT MAINTENANCE	\$2,673	\$3,000	\$1,611	<b>\$4,000</b>	25.0%	\$ 1,000
10-43-260	FUEL	\$3,857	\$3,500	\$2,603	<b>\$4,000</b>	12.5%	\$ 500
10-43-280	TELEPHONE	\$3,006	\$2,650	\$1,603	<b>\$2,200</b>	-20.5%	\$ (450)
10-43-310	PROFESSIONAL & TECHNICAL	\$5,591	\$6,500	\$3,750	<b>\$6,500</b>	0.0%	\$ -
10-43-311	ACCOUNTING & AUDITING	\$19,200	\$19,500	\$19,752	<b>\$20,000</b>	2.5%	\$ 500
10-43-331	LEGAL	\$78,858	\$60,000	\$58,559	<b>\$70,000</b>	14.3%	\$ 10,000
10-43-480	EMPLOYEE RECOGNITIONS	\$6,600	\$5,500	\$3,640	<b>\$5,400</b>	-1.9%	\$ (100)
10-43-501	BANK AND SERVICE CHARGES	\$3,555	\$4,000	\$4,816	<b>\$5,200</b>	23.1%	\$ 1,200
10-43-510	INSURANCE AND BONDS	\$130,882	\$147,500	\$3,581	<b>\$135,000</b>	-9.3%	\$ (12,500)
10-43-610	OTHER SERVICES	-\$22,278	\$15,770	\$11,351	<b>\$5,000</b>	-215.4%	\$ (10,770)
TOTAL ADMINISTRATION		<b>\$552,785</b>	<b>\$607,131</b>	<b>\$380,608</b>	<b>\$606,870</b>	0.0%	\$ (261)
<b>ENGINEERING DEPT</b>							
10-48-110	SALARIES & WAGES	\$154,958	\$209,053	\$159,635	<b>\$231,674</b>	9.8%	\$ 22,621
10-48-130	EMPLOYEE BENEFITS	\$74,920	\$105,510	\$78,201	<b>\$112,979</b>	6.6%	\$ 7,469
10-48-145	VEHICLE ALLOWANCE	\$627	\$0	\$5,964	<b>\$7,200</b>	100.0%	\$ 7,200
10-48-210	BOOKS, SUBSCRIPT, MEMBER	\$1,467	\$1,500	\$838	<b>\$2,300</b>	34.8%	\$ 800
10-48-230	EDUCATION, TRAINING & TRAVEL	\$14,403	\$26,050	\$12,286	<b>\$23,550</b>	-10.6%	\$ (2,500)
10-48-240	SUPPLIES	\$778	\$600	\$646	<b>\$1,200</b>	50.0%	\$ 600
10-48-250	EQUIPMENT MAINTENANCE	\$1,901	\$500	\$386	<b>\$1,000</b>	50.0%	\$ 500

# Santaquin City

## 2020-2021 Final Budget

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10-48-260	FUEL	\$1,075	\$1,000	\$879	\$1,200	16.7%	\$ 200
10-48-280	TELEPHONE	\$540	\$1,500	\$907	\$1,500	0.0%	\$ -
10-48-310	PROFESSIONAL & TECHNICAL SVCS	\$1,659	\$5,000	\$1,490	\$5,000	0.0%	\$ -
TOTAL ENGINEERING DEPT		\$251,444	\$356,713	\$261,234	\$387,603	8.0%	\$ 30,890
<b>GENERAL GOVERNMENT BUILDINGS</b>							
10-51-110	SALARIES & WAGES	\$9,721	\$11,239	\$7,747	\$16,189	30.6%	\$ 4,950
10-51-130	EMPLOYEE BENEFITS	\$1,056	\$1,179	\$826	\$1,536	23.3%	\$ 357
10-51-200	CONTRACT LABOR	\$0	\$1,300	\$0	\$1,500	13.3%	\$ 200
10-51-240	SUPPLIES	\$2,199	\$3,500	\$1,624	\$3,500	0.0%	\$ -
10-51-270	UTILITIES	\$51,389	\$62,500	\$37,203	\$55,000	-13.6%	\$ (7,500)
10-51-280	TELEPHONE	\$32,229	\$35,100	\$22,354	\$34,000	-3.2%	\$ (1,100)
10-51-300	BUILDINGS & GROUND MAINTENANCE	\$21,377	\$18,500	\$21,604	\$30,000	38.3%	\$ 11,500
10-51-480	CHRISTMAS LIGHTS	\$2,810	\$6,500	\$6,924	\$0	0.0%	\$ (6,500)
10-51-730	CAPITAL PROJECTS	\$0	\$17,000	\$8,053	\$0	0.0%	\$ (17,000)
10-51-740	CAPITAL VEHICLE & EQUIPMENT	\$0	\$0	\$699	\$0	0.0%	\$ -
TOTAL GENERAL GOVERNMENT BUILDINGS		\$120,781	\$156,818	\$107,035	\$141,726	-10.6%	\$ (15,092)
<b>POLICE</b>							
10-54-110	SALARIES & WAGES	\$802,974	\$838,427	\$646,030	\$903,510	7.2%	\$ 65,083
10-54-120	SALARIES & WAGES (PART TIME)	\$40,821	\$47,284	\$32,407	\$52,524	10.0%	\$ 5,240
10-54-130	EMPLOYEE BENEFITS	\$596,575	\$668,918	\$465,683	\$704,152	5.0%	\$ 35,234
10-54-140	OVERTIME	\$67,516	\$60,000	\$55,129	\$65,000	7.7%	\$ 5,000
10-54-145	SURVIVING SPOUSE BENEFIT PROGRAM	\$1,235	\$1,235	\$0	\$1,235	0.0%	\$ -
10-54-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$638	\$850	\$727	\$850	0.0%	\$ -
10-54-220	NOTICES, ORDINANCES & PUBLICAT	\$245	\$400	\$26	\$0	0.0%	\$ (400)
10-54-230	EDUCATION, TRAINING & TRAVEL	\$9,178	\$11,000	\$4,792	\$11,000	0.0%	\$ -
10-54-240	SUPPLIES	\$23,044	\$36,900	\$21,051	\$31,900	-15.7%	\$ (5,000)
10-54-250	EQUIPMENT MAINTENANCE	\$11,997	\$10,000	\$8,612	\$10,000	0.0%	\$ -
10-54-260	FUEL	\$37,761	\$32,500	\$24,420	\$34,500	5.8%	\$ 2,000
10-54-270	UTILITIES	\$0	\$0	\$0	\$0	0.0%	\$ -
10-54-280	TELEPHONE	\$9,219	\$9,100	\$5,209	\$9,100	0.0%	\$ -
10-54-311	PROFESSIONAL & TECHNICAL	\$20,318	\$20,000	\$18,580	\$20,000	0.0%	\$ -

# Santaquin City

## 2020-2021 Final Budget

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10-54-320	LIQUOR CONTROL	\$10,070	\$9,700	\$12,101	<b>\$10,000</b>	3.0%	\$ 300
10-54-330	CRIMES TASK FORCE	\$3,327	\$4,500	\$3,939	<b>\$4,500</b>	0.0%	\$ -
10-54-340	CENTRAL DISPATCH FEES	\$89,704	\$86,000	\$63,232	<b>\$90,960</b>	5.5%	\$ 4,960
10-54-350	UTAH COUNTY ANIMAL SHELTER	\$3,898	\$8,000	\$6,644	<b>\$8,000</b>	0.0%	\$ -
10-54-702	COMM ON CRIM & JUV JUST -CCJJ	\$0	\$3,150	\$5,051	<b>\$3,150</b>	0.0%	\$ -
10-54-740	CAPITAL - VEHICLES & EQUIPMENT	\$31,402	\$32,420	\$3,849	<b>\$32,420</b>	0.0%	\$ -
TOTAL POLICE		<b>\$1,759,924</b>	<b>\$1,880,384</b>	<b>\$1,377,482</b>	<b>\$1,992,801</b>	5.6%	\$ 112,417
<b><u>STREETS</u></b>							
10-60-110	SALARIES & WAGES	\$100,936	\$116,191	\$84,046	<b>\$115,732</b>	-0.4%	\$ (459)
10-60-130	EMPLOYEE BENEFITS	\$51,104	\$66,873	\$45,230	<b>\$64,073</b>	-4.4%	\$ (2,800)
10-60-140	OVERTIME	\$3,407	\$700	\$1,935	<b>\$700</b>	0.0%	\$ -
10-60-230	EDUCATION, TRAINING & TRAVEL	\$180	\$1,000	\$922	<b>\$1,000</b>	0.0%	\$ -
10-60-240	SUPPLIES	\$67,007	\$65,000	\$40,654	<b>\$55,000</b>	-18.2%	\$ (10,000)
10-60-250	EQUIPMENT MAINTENANCE	\$9,849	\$13,500	\$15,501	<b>\$16,500</b>	18.2%	\$ 3,000
10-60-260	FUEL	\$16,236	\$9,500	\$7,584	<b>\$10,000</b>	5.0%	\$ 500
10-60-270	UTILITIES - STREET LIGHTS	\$55,683	\$50,000	\$16,245	<b>\$23,000</b>	-117.4%	\$ (27,000)
10-60-280	TELEPHONE	\$187	\$500	\$92	<b>\$500</b>	0.0%	\$ -
10-60-351	MASS TRANS (PASS THRU)	\$2,073	\$0	\$0	<b>\$2,400</b>	100.0%	\$ 2,400
10-60-490	STREETS SIGNS	\$0	\$1,000	\$1,625	<b>\$1,500</b>	33.3%	\$ 500
10-60-495	SIDEWALKS	\$8,497	\$7,500	\$5,000	<b>\$7,500</b>	0.0%	\$ -
TOTAL STREETS		<b>\$347,359</b>	<b>\$331,764</b>	<b>\$218,835</b>	<b>\$297,904</b>	-11.4%	\$ (33,860)
<b><u>SANITATION</u></b>							
10-62-240	SUPPLIES	\$4,800	\$5,000	\$1,956	<b>\$5,000</b>	0.0%	\$ -
10-62-250	EQUIPMENT MAINTENANCE	\$25	\$0	\$157	<b>\$200</b>	100.0%	\$ 200
10-62-260	FUEL	\$3,769	\$2,800	\$2,068	<b>\$2,800</b>	0.0%	\$ -
10-62-280	TELEPHONE	\$187	\$600	\$92	<b>\$600</b>	0.0%	\$ -
10-62-311	WASTE PICKUP CHARGES	\$378,281	\$342,500	\$267,318	<b>\$350,000</b>	2.1%	\$ 7,500
10-62-312	RECYCLING PICKUP CHARGES	\$112,384	\$95,000	\$90,750	<b>\$115,000</b>	17.4%	\$ 20,000
TOTAL SANITATION		<b>\$499,446</b>	<b>\$445,900</b>	<b>\$362,342</b>	<b>\$473,600</b>	5.8%	\$ 27,700



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Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
<b>BUILDING INSPECTION</b>							
10-68-110	SALARIES & WAGES	\$106,896	\$153,103	\$114,422	<b>\$155,560</b>	1.6%	\$ 2,457
10-68-120	SALARIES & WAGES (PART TIME)	\$21,368	\$24,323	\$17,489	<b>\$24,989</b>	2.7%	\$ 666
10-68-130	EMPLOYEE BENEFITS	\$54,681	\$87,748	\$65,288	<b>\$89,947</b>	2.4%	\$ 2,199
10-68-210	BOOKS, SUBSCRIPTIONS, MEMBERSHIP	\$2,676	\$1,000	\$1,560	<b>\$2,000</b>	50.0%	\$ 1,000
10-68-230	EDUCATION, TRAVEL & TRAINING	\$6,046	\$7,000	\$4,212	<b>\$7,000</b>	0.0%	\$ -
10-68-240	SUPPLIES	\$1,321	\$1,500	\$2,707	<b>\$1,500</b>	0.0%	\$ -
10-68-250	EQUIPMENT MAINT	\$628	\$1,800	\$1,779	<b>\$2,000</b>	10.0%	\$ 200
10-68-260	FUEL	\$2,761	\$2,750	\$1,289	<b>\$2,750</b>	0.0%	\$ -
10-68-280	TELEPHONE	\$3,934	\$3,500	\$2,123	<b>\$3,500</b>	0.0%	\$ -
10-68-310	PROFESSIONAL & TECHNICAL SVCS	\$12,054	\$9,000	\$4,320	<b>\$9,000</b>	0.0%	\$ -
TOTAL BUILDING INSPECTION		<b>\$212,364</b>	<b>\$291,724</b>	<b>\$215,311</b>	<b>\$298,247</b>	2.2%	\$ 6,523
<b>PARKS</b>							
10-70-110	SALARIES & WAGES	\$94,785	\$81,358	\$51,021	<b>\$61,585</b>	-32.1%	\$ (19,773)
10-70-120	SALARIES & WAGES (PART TIME)	\$33,009	\$21,977	\$9,137	<b>\$26,861</b>	18.2%	\$ 4,884
10-70-130	EMPLOYEE BENEFITS	\$43,371	\$47,184	\$22,346	<b>\$32,263</b>	-46.2%	\$ (14,921)
10-70-140	OVERTIME	\$844	\$0	\$690	<b>\$1,300</b>	100.0%	\$ 1,300
10-70-250	EQUIPMENT MAINTENANCE	\$7,157	\$6,000	\$3,332	<b>\$6,000</b>	0.0%	\$ -
10-70-260	FUEL	\$4,769	\$5,000	\$2,068	<b>\$5,000</b>	0.0%	\$ -
10-70-270	UTILITIES	\$12,048	\$10,500	\$39,895	<b>\$54,000</b>	80.6%	\$ 43,500
10-70-280	TELEPHONE	\$436	\$600	\$92	<b>\$600</b>	0.0%	\$ -
10-70-300	BUILDINGS & GROUNDS MAINTENANCE	\$41,282	\$22,500	\$27,067	<b>\$32,500</b>	30.8%	\$ 10,000
10-70-305	ARBORIST/TREES/LANDSCAPING	\$900	\$1,000	\$870	<b>\$1,000</b>	0.0%	\$ -
10-70-310	SPORT FIELD MAINTENANCE (MOVE TO FUND 61)	\$0	\$5,000	\$5,145	<b>\$0</b>	0.0%	\$ (5,000)
10-70-740	CAPITAL VEHICLE & EQUIPMENT	\$19,324	\$7,000	\$6,033	<b>\$7,000</b>	0.0%	\$ -
TOTAL PARKS		<b>\$260,445</b>	<b>\$209,419</b>	<b>\$167,696</b>	<b>\$228,108</b>	8.2%	\$ 18,689
<b>CEMETERY</b>							
10-77-110	SALARIES & WAGES	\$45,845	\$53,579	\$32,125	<b>\$41,835</b>	-28.1%	\$ (11,744)
10-77-120	SALARIES & WAGES (PART TIME)	\$15,563	\$17,160	\$5,817	<b>\$26,861</b>	36.1%	\$ 9,701
10-77-130	EMPLOYEE BENEFITS	\$18,943	\$33,152	\$15,398	<b>\$23,779</b>	-39.4%	\$ (9,373)
10-77-140	OVERTIME	\$431	\$700	\$224	<b>\$700</b>	0.0%	\$ -

# Santaquin City

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Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
10-77-250	EQUIPMENT MAINTENANCE	\$1,164	\$1,500	\$1,408	<b>\$1,900</b>	21.1%	\$ 400
10-77-260	FUEL	\$3,769	\$3,000	\$2,068	<b>\$3,000</b>	0.0%	\$ -
10-77-270	UTILITIES	\$238	\$400	\$0	<b>\$400</b>	0.0%	\$ -
10-77-280	TELEPHONE	\$524	\$600	\$92	<b>\$600</b>	0.0%	\$ -
10-77-300	BUILDINGS & GROUND MAINTENANCE	\$5,154	\$6,000	\$2,106	<b>\$6,000</b>	0.0%	\$ -
10-77-735	CEMETERY LAND ACQUISTION SET ASIDE	\$0	\$10,000	\$0	<b>\$10,000</b>	0.0%	\$ -
10-77-740	CAPITAL-VEHICLES & EQUIPMENT	\$6,949	\$7,000	\$6,033	<b>\$7,000</b>	0.0%	\$ -
TOTAL CEMETERY		<b>\$99,587</b>	<b>\$133,091</b>	<b>\$65,271</b>	<b>\$122,075</b>	-9.0%	\$ (11,016)
<b>PLANNING &amp; ZONING</b>							
10-78-110	SALARIES & WAGES	\$123,855	\$139,611	\$105,257	<b>\$145,959</b>	4.3%	\$ 6,348
10-78-120	SALARIES & WAGES (PART TIME)	\$21,368	\$24,323	\$17,488	<b>\$24,989</b>	2.7%	\$ 666
10-78-130	EMPLOYEE BENEFITS	\$67,409	\$89,425	\$65,159	<b>\$93,243</b>	4.1%	\$ 3,818
10-78-140	OVERTIME	\$249	\$0	\$936	<b>\$0</b>	0.0%	\$ -
10-78-210	BOOKS, SUBSCRIPT, & MEMBERSHIP	\$2,673	\$4,450	\$1,995	<b>\$4,450</b>	0.0%	\$ -
10-78-220	NOTICE, ORDINANCES & PUBLICATI	\$656	\$500	\$950	<b>\$1,000</b>	50.0%	\$ 500
10-78-230	EDUCATION, TRAINING & TRAVEL	\$18,899	\$20,370	\$6,481	<b>\$17,870</b>	-14.0%	\$ (2,500)
10-78-240	SUPPLIES	\$1,763	\$1,200	\$310	<b>\$1,200</b>	0.0%	\$ -
10-78-250	EQUIPMENT MAINT	\$39	\$200	\$0	<b>\$200</b>	0.0%	\$ -
10-78-280	TELEPHONE	\$1,683	\$1,200	\$1,042	<b>\$1,200</b>	0.0%	\$ -
10-78-310	PROFESSIONAL & TECHNICAL	\$2,280	\$0	\$1,800	<b>\$2,500</b>	100.0%	\$ 2,500
10-78-NEW	GENERAL PLAN UPDATE	\$0	\$0		<b>\$50,000</b>	100.0%	\$ 50,000
TOTAL PLANNING & ZONING		<b>\$240,874</b>	<b>\$281,279</b>	<b>\$201,417</b>	<b>\$342,612</b>	17.9%	\$ 61,333
<b>DEBT SERVICE - NEW</b>							
10-NEW-NEW	NEW CITY HALL DEBT SERVICE PAYMENT	\$0	\$0	\$0	<b>\$99,542</b>	100.0%	\$ 99,542
TOTAL DEBT SERVICE		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$99,542</b>	100.0%	\$ 99,542
<b>TRANSFERS</b>							
10-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$83,182	\$0	<b>\$92,615</b>	10.2%	\$ 9,433
10-90-200	TRANSFER TO CS-SPORTS FUND	\$80,500	\$250,000	\$187,500	<b>\$80,000</b>	-212.5%	\$ (170,000)
10-90-205	TRANSFER TO CS-ROYALTY FUND	\$8,300	\$8,300	\$6,225	<b>\$8,300</b>	0.0%	\$ -
10-90-300	TRANSFER TO CS-MUSEUM FUND	\$10,000	\$22,500	\$16,875	<b>\$11,750</b>	-91.5%	\$ (10,750)



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Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
10-90-400	TRANSFER TO CS-LIBRARY FUND	\$92,667	\$95,700	\$71,775	<b>\$89,230</b>	-7.3%	\$ (6,470)
10-90-500	TRANSFER TO CS-SENIORS FUND	\$27,250	\$38,500	\$28,875	<b>\$37,750</b>	-2.0%	\$ (750)
10-90-NEW	TRANSFER TO CS-ADMINISTRATION FUND	\$0	\$0	\$0	<b>\$167,250</b>	100.0%	\$ 167,250
10-90-NEW	TRANSFER TO CS-CLASSES FUND	\$0	\$0	\$0	<b>\$30,000</b>	100.0%	\$ 30,000
10-90-550	TRANSFER TO COMPUTER CAP FUND	\$79,350	\$80,000	\$60,000	<b>\$80,000</b>	0.0%	\$ -
10-90-600	TRANSFER TO CAPITAL PROJECTS	\$47,235	\$260,000	\$195,000	<b>\$265,500</b>	2.1%	\$ 5,500
10-90-700	TRANS TO CAPITAL VEH & EQUIP	\$401,144	\$85,358	\$64,018	<b>\$165,000</b>	48.3%	\$ 79,642
10-90-800	TRANSFER TO CS-EVENTS FUND	\$3,000	\$60,600	\$45,450	<b>\$54,000</b>	-12.2%	\$ (6,600)
10-90-860	TRANSFER TO FIRE DEPARTMENT	\$270,000	\$389,000	\$291,750	<b>\$370,000</b>	-5.1%	\$ (19,000)
10-90-871	TRANSFER TO ROADS CAPITAL PROJECT FUND	\$631,500	\$631,500	\$473,625	<b>\$610,000</b>	-3.5%	\$ (21,500)
10-90-880	TRANSFER TO CDA FUND	\$0	\$0	\$0	<b>\$175,000</b>	100.0%	\$ 175,000
10-90-884	TRANSFER TO LBA	\$188,622	\$188,500	\$1,750	<b>\$188,700</b>	0.1%	\$ 200
TOTAL TRANSFERS		<b>\$1,839,568</b>	<b>\$2,193,140</b>	<b>\$1,442,843</b>	<b>\$2,425,095</b>	9.6%	\$ 231,955
TOTAL FUND EXPENDITURES		<b>\$6,719,196</b>	<b>\$7,386,290</b>	<b>\$5,214,516</b>	<b>\$7,916,822</b>	6.7%	\$ 530,532
NET REVENUE OVER EXPENDITURES		<b>\$304,592</b>	<b>\$0</b>	<b>\$631,983</b>	<b>\$0</b>	100.0%	\$ (0)
<b>CAPITAL PROJECTS - CAPITAL FUND</b>							
<b>REVENUES:</b>							
<b>MISCELLANEOUS REVENUE</b>							
41-38-782	NRCS GRANT - UC DEBRIS BASIN	\$229,062	\$190,731	\$17,032	<b>\$4,225,000</b>	95.5%	\$ 4,034,269
41-38-NEW	UTAH DAM SAFETY GRANT - UC DEBRIS BASIN	\$0	\$0	\$0	<b>\$1,950,000</b>	100.0%	\$ 1,950,000
41-38-NEW	UTAH COUNTY MATCH - UC DEBRIS BASIN	\$0	\$0	\$0	<b>\$162,500</b>	100.0%	\$ 162,500
41-38-NEW	NRCS GRANT - EWP PROJECT	\$0	\$0	\$0	<b>\$2,096,000</b>	100.0%	\$ 2,096,000
41-38-NEW	UTAH COUNTY MATCH - EWP PROJECT	\$0	\$0	\$0	<b>\$75,000</b>	100.0%	\$ 75,000
41-38-NEW	STATE OF UTAH MATCH - EWP PROJECT	\$0	\$0	\$0	<b>\$554,000</b>	100.0%	\$ 554,000
41-38-NEW	NRCS GRANT - 6 ADDITIONAL DEBRIS BASINS	\$0	\$0	\$0	<b>\$500,000</b>	100.0%	\$ 500,000
TOTAL MISCELLANEOUS REVENUE		<b>\$229,062</b>	<b>\$190,731</b>	<b>\$17,032</b>	<b>\$9,562,500</b>	98.0%	\$ 9,371,769
<b>CONTRIBUTIONS AND TRANSFERS</b>							

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41-39-100	TRANSFER FROM GENERAL FUND	\$47,235	\$260,000	\$195,000	\$265,500	2.1%	\$ 5,500
41-39-200	BEGINNING YEAR BALANCE	\$0	\$322,523	\$0	\$35,000	-821.5%	\$ (287,523)
41-39-300	BOND PROCEEDS	\$0	\$1,538,055	\$1,729,227	\$6,000,000	74.4%	\$ 4,461,945
41-39-312	TRANSFER FROM PI IMPACT FEE FUND	\$0	\$150,000	\$112,500	\$20,000	-650.0%	\$ (130,000)
41-39-313	TRANSFER FROM CULINARY IMPACT FEE FUND	\$0	\$150,000	\$112,500	\$0	0.0%	\$ (150,000)
41-39-321	TRANSFER FROM PW HOLDING FUND	\$50,000	\$0	\$0	\$0	0.0%	\$ -
41-39-NEW	TRANSFER FROM STORM DRAINAGE FUND	\$0	\$0	\$0	\$365,000	100.0%	\$ 365,000
TOTAL CONTRIBUTIONS AND TRANSFERS		\$97,235	\$2,420,578	\$2,149,227	\$6,685,500	63.8%	\$ 4,264,922
<b>TOTAL FUND REVENUES</b>		<b>\$326,297</b>	<b>\$2,611,309</b>	<b>\$2,166,259</b>	<b>\$16,248,000</b>	83.9%	\$ 13,636,691
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
41-40-310	CEMETERY EXPANSION	\$0	\$5,000	\$0	\$33,000	84.8%	\$ 28,000
41-40-701	RELOCATION OF PW BLDG	\$27,933	\$0	\$4,247	\$0	0.0%	\$ -
41-40-702	RELOCATION TO REC BLDG	\$16,189	\$0	\$9,117	\$0	0.0%	\$ -
41-40-703	RECREATION CENTER BALLOT INITIATIVE	\$53,070	\$185,000	\$111,491	\$0	0.0%	\$ (185,000)
41-40-704	NEW CITY HALL	\$0	\$0	\$1,125	\$6,000,000	100.0%	\$ 6,000,000
41-40-754	FIBER TO PW BLDG	\$4,459	\$0	\$0	\$0	0.0%	\$ -
41-40-803	P.S. COURT ROOM	\$6,394	\$0	\$0	\$0	0.0%	\$ -
41-40-811	2018 BOOSTER PUMP PROJECT	\$0	\$132,847	\$10,000	\$0	0.0%	\$ (132,847)
41-40-815	P3 - OLD PUBLIC SAFETY BLDG	\$20,125	\$0	\$0	\$0	0.0%	\$ -
41-40-816	NRCS - UT CO DEBRIS BASIN PROJECT	\$149,367	\$293,837	\$15,048	\$6,500,000	95.5%	\$ 6,206,163
41-40-NEW	NRSC - EWP PROJECT	\$0	\$0	\$0	\$2,800,000	100.0%	\$ 2,800,000
41-40-NEW	NRCS - 6 ADDITIONAL DEBRIS BASIN PROJECT	\$0	\$0	\$0	\$500,000	100.0%	\$ 500,000
41-40-817	2019 HANSEN TANK PROJECT	\$0	\$1,899,625	\$1,669,071	\$20,000	-9398.1%	\$ (1,879,625)
41-40-818	BALL PARK FENCE REPLACEMENT	\$0	\$20,000	\$21,120	\$0	0.0%	\$ (20,000)
41-40-819	EXIT 242 VISION PLANNING	\$4,233	\$30,000	\$17	\$30,000	0.0%	\$ -
41-40-820	RECREATION MAINTENANCE BUILDING	\$0	\$45,000	\$0	\$0	0.0%	\$ (45,000)
41-40-NEW	CENTER STREET STORM DRAINAGE	\$0	\$0	\$0	\$315,000	100.0%	\$ 315,000
41-40-NEW	400 E 450 S STORM DRAINAGE PROJECT	\$0	\$0	\$0	\$50,000	100.0%	\$ 50,000
41-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -

# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
	TOTAL EXPENDITURES	\$281,771	\$2,611,309	\$1,841,236	\$16,248,000	83.9%	\$ 13,636,691
	TOTAL FUND EXPENDITURES	\$281,771	\$2,611,309	\$1,841,236	\$16,248,000	83.9%	\$ 13,636,691
	NET REVENUE OVER EXPENDITURES	\$44,526	\$0	\$325,023	\$0	0.0%	\$ -
<b>CAPITAL VEHICLE AND EQUIPMENT - CAPTIAL FUND</b>							
<b>REVENUES:</b>							
<b>CONTRIBUTIONS AND TRANSFERS</b>							
42-39-100	TRANS FROM GENERAL FUND	\$401,144	\$85,358	\$64,018	\$165,000	48.3%	\$ 79,642
42-39-101	TRANS FROM PW CAPITAL HOLDING FUND	\$31,008	\$31,008	\$23,256	\$31,008	0.0%	\$ -
42-39-110	SALE OF SURPLUS VEHICLES	\$34,600	\$50,000	\$38,975	\$50,000	0.0%	\$ 0
42-39-200	CONTRIBUTION FROM SURPLUS	\$0	\$150,000	\$0	\$0	0.0%	\$ (150,000)
42-39-NEW	MAG GRANT - SENIORS VAN	\$0	\$0	\$0	\$64,864	100.0%	\$ 64,864
42-39-306	LEASE PROCEEDS-CAPITAL LEASES	\$0	\$754,000	\$0	\$0	0.0%	\$ (754,000)
	TOTAL CONTRIBUTIONS AND TRANSFERS	\$466,752	\$1,070,366	\$126,249	\$310,872	-244.3%	\$ (759,494)
	TOTAL FUND REVENUES	\$466,752	\$1,070,366	\$126,249	\$310,872	-244.3%	\$ (759,494)
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
42-40-771	LEASE EXPENDITURES	\$10,000	\$754,000	\$201,206	\$15,000	0.0%	\$ (739,000)
42-41-050	2015 PIERCE SABER PUMPER FIRE TRUCK	\$43,522	\$54,500	\$0	\$54,500	0.0%	\$ -
42-41-051	2015 (5) PIECE EQUIPMENT LEASE PMT	\$34,858	\$7,228	\$7,016	\$3,614	-100.0%	\$ (3,614)
42-41-056	2016 (4) PIECE EQUIPMENT LEASE PMT	\$83,298	\$61,373	\$56,322	\$61,373	0.0%	\$ (0)
42-41-058	VEHICLE PURCHASES	\$163,661	\$0	\$250,582	\$95,528	100.0%	\$ 95,528
42-41-060	EQUIPMENT PURCHASES	\$0	\$0	\$57,479	\$0	0.0%	\$ -
42-41-061	FIRE SCBA & ACCESSORIES (7YR ROTATION)	\$27,265	\$27,265	\$21,276	\$27,265	0.0%	\$ -
42-48-200	DEBT SERVICE-INTEREST	\$18,718	\$0	\$18,065	\$0	0.0%	\$ -
42-90-150	CONTRIBUTION TO SURPLUS	\$0	\$0	\$0	\$53,593	0.0%	\$ 53,593

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	TOTAL FUND EXPENDITURES	\$395,576	\$904,366	\$611,947	\$310,873	-190.9%	\$ (593,493)
	TOTAL FUND EXPENDITURES	\$395,576	\$904,366	\$611,947	\$310,873	-190.9%	\$ (593,493)
	NET REVENUE OVER EXPENDITURES	\$71,176	\$166,000	-\$485,698	\$0	75454645.5%	\$ (166,000)
<b>COMPUTER TECHNOLOGY - CAPITAL FUND</b>							
<b>REVENUES:</b>							
<b>CONTRIBUTIONS AND TRANSFERS</b>							
43-39-100	TRANS FROM GENERAL FUND	\$79,350	\$80,000	\$60,000	\$80,000	0.0%	\$ -
43-39-110	TRANS FROM WATER FUND	\$50,000	\$50,000	\$37,500	\$55,000	9.1%	\$ 5,000
43-39-120	TRANS FROM SEWER FUND	\$50,000	\$50,000	\$37,500	\$55,000	9.1%	\$ 5,000
43-39-130	TRANS FROM PI FUND	\$50,000	\$50,000	\$37,500	\$55,000	9.1%	\$ 5,000
43-39-140	USE OF FUND BALANCE	\$0	\$10,000	\$0	\$10,000	0.0%	\$ -
	TOTAL CONTRIBUTIONS AND TRANSFERS	\$229,350	\$240,000	\$172,499	\$255,000	5.9%	\$ 15,000
	<b>TOTAL FUND REVENUES</b>	<b>\$229,350</b>	<b>\$240,000</b>	<b>\$172,499</b>	<b>\$255,000</b>	<b>5.9%</b>	<b>\$ 15,000</b>
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
43-40-100	COMPUTER SUPPORT CONTRACT - RMT	\$37,050	\$32,500	\$25,051	\$32,500	0.0%	\$ -
43-40-112	WEB CONTRACT - CIVICLIVE	\$4,140	\$4,140	\$4,140	\$4,140	0.0%	\$ -
43-40-113	WEBSITE CONTRACT - PEN & WEB	\$13,720	\$16,000	\$13,540	\$18,000	11.1%	\$ 2,000
43-40-114	SOCIAL MEDIA ARCHIVE SERVICE CONTRACT	\$0	\$0	\$2,388	\$2,400	100.0%	\$ 2,400
43-40-200	DESKTOP ROTATION EXPENSE	\$15,861	\$20,000	\$8,127	\$20,000	0.0%	\$ -
43-40-210	LAPTOP ROTATION EXPENSE	\$16,757	\$25,000	\$0	\$20,000	-25.0%	\$ (5,000)
43-40-220	SERVERS ROTATION EXPENSE	\$14,464	\$15,000	\$12,586	\$15,000	0.0%	\$ -
43-40-230	MISC EQUIPMENT EXPENSE	\$862	\$14,360	\$11,431	\$14,860	3.4%	\$ 500
43-40-300	COPIER CONTRACTS	\$13,644	\$15,800	\$12,132	\$17,300	8.7%	\$ 1,500
43-40-400	PELORUS CONTRACT	\$7,800	\$10,400	\$7,800	\$10,400	0.0%	\$ -

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Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
43-40-500	SOFTWARE	\$38,527	\$50,000	\$15,438	<b>\$42,100</b>	-18.8%	\$ (7,900)
43-40-505	BUILDING INSPECTION TRACKING SOFTWARE	\$0	\$0	\$14,400	<b>\$14,400</b>	100.0%	\$ 14,400
43-40-506	QUALTRICS COMMUNITY ENGAGEMENT	\$10,000	\$10,000	\$0	<b>\$0</b>	0.0%	\$ (10,000)
43-40-600	SPILLMAN - POLICE CONTRACT	\$0	\$23,800	\$0	<b>\$23,800</b>	0.0%	\$ -
43-40-612	EVERBRIDGE CONTRACT	\$2,057	\$3,000	\$2,057	<b>\$3,000</b>	0.0%	\$ -
43-40-NEW	FIRE DEPARTMENT SOFTWARE	\$0	\$0	\$0	<b>\$17,100</b>	100.0%	\$ 17,100
TOTAL FUND EXPENDITURES		<b>\$174,882</b>	<b>\$240,000</b>	<b>\$129,089</b>	<b>\$255,000</b>	5.9%	\$ 15,000
TOTAL FUND EXPENDITURES		<b>\$174,882</b>	<b>\$240,000</b>	<b>\$129,089</b>	<b>\$255,000</b>	5.9%	\$ 15,000
NET REVENUE OVER EXPENDITURES		<b>\$54,468</b>	<b>\$0</b>	<b>\$43,410</b>	<b>\$0</b>	0.0%	\$ -
<b>PUBLIC WORKS CAPITAL REPAIR AND REPLACEMENT - HOLDING FUND</b>							
<b>REVENUES:</b>							
<b>ENTERPRISE REVENUE</b>							
44-39-110	TRANSFERS FROM WATER FUND	\$82,272	\$82,272	\$61,704	<b>\$89,904</b>	8.5%	\$ 7,632
44-39-120	TRANSFERS FROM SEWER FUND	\$80,328	\$80,328	\$60,246	<b>\$88,008</b>	8.7%	\$ 7,680
44-39-130	TRANSFERS FROM PI FUND	\$74,832	\$76,200	\$57,150	<b>\$80,208</b>	5.0%	\$ 4,008
44-39-140	TRANSFERS FROM STORM DRAIN FUND	\$0	\$0	\$0	<b>\$0</b>	0.0%	\$ -
44-39-150	CONTRIBUTION FROM SURPLUS	\$0	\$0	\$0	<b>\$0</b>	0.0%	\$ -
TOTAL ENTERPRISE REVENUE		<b>\$237,432</b>	<b>\$238,800</b>	<b>\$179,100</b>	<b>\$258,120</b>	7.5%	\$ 19,320
TOTAL FUND REVENUES		<b>\$237,432</b>	<b>\$238,800</b>	<b>\$179,100</b>	<b>\$258,120</b>	7.5%	\$ 19,320
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
44-40-740	TRANSFER TO CAPITAL VEHICLES & EQUIPMENT	\$31,008	\$31,008	\$23,256	<b>\$31,008</b>	0.0%	\$ -
44-40-750	TRANSFER TO CAPITAL PROJECTS	\$50,000	\$0	\$0	<b>\$0</b>	0.0%	\$ -
44-40-911	TRANSFERS TO WATER FUND	\$0	\$0	\$0	<b>\$100,000</b>	100.0%	\$ 100,000
44-40-920	CONTRIBUTION TO FUND BALANCE	\$0	\$207,792	\$0	<b>\$127,112</b>	-63.5%	\$ (80,680)

# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
	TOTAL EXPENDITURES	\$81,008	\$238,800	\$23,256	\$258,120	7.5%	\$ 19,320
	TOTAL FUND EXPENDITURES	\$81,008	\$238,800	\$23,256	\$258,120	7.5%	\$ 19,320
	NET REVENUE OVER EXPENDITURES	\$156,424	\$0	\$155,844	\$0	0.0%	\$ -
<b>ROADS - CAPITAL PROJECT FUND</b>							
<b>REVENUES:</b>							
<b>ENTERPRISE REVENUE</b>							
45-38-101	INTEREST EARNINGS	\$83,956	\$60,000	\$17,042	\$5,000	-1100.0%	\$ (55,000)
45-38-200	GRANT PROCEEDS	\$327,261	\$700,000	\$441,585	\$0	0.0%	\$ (700,000)
45-38-205	DEVELOPER PARTNERSHIP PROCEEDS	\$146,000	\$146,000	\$73,000	\$146,000	0.0%	\$ -
45-38-206	DEVELOPER WARRANTY WORK	\$1,877	\$0	\$0	\$0	0.0%	\$ -
45-38-210	SCHOOL DISTRICT PARTNERSHIP PROCEEDS	\$0	\$200,000	\$200,000	\$0	0.0%	\$ (200,000)
45-38-300	BOND PROCEEDS	\$4,300,000	\$0	\$0	\$0	0.0%	\$ -
45-39-100	TRANSFERS FROM GENERAL FUND	\$631,500	\$631,500	\$473,625	\$610,000	-3.5%	\$ (21,500)
45-39-102	TRANSFER FROM GENERAL FUND - LIABILITY	\$5,641	\$0	\$0	\$0	0.0%	\$ -
45-39-141	TRANSFERS FROM TRANS IMPACT FEE FUND	\$0	\$100,000	\$75,000	\$396,450	74.8%	\$ 296,450
45-39-NEW (200)	CONTRIBUTION FROM SURPLUS	\$0	\$0	\$0	\$260,000	100.0%	\$ 260,000
	TOTAL ENTERPRISE REVENUE	\$5,496,235	\$1,837,500	\$1,280,252	\$1,417,450	-29.6%	\$ (420,050)
	TOTAL FUND REVENUES	\$5,496,235	\$1,837,500	\$1,280,252	\$1,417,450	-29.6%	\$ (420,050)
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
45-40-200	ROAD MAINTENANCE	\$391,614	\$631,500	\$342,301	\$391,831	-61.2%	\$ (239,669)
45-40-300	SUMMIT RIDGE PARKWAY EXTENSION PROJECT	\$2,030,150	\$2,000,000	\$2,228,462	\$0	#DIV/0!	\$ (2,000,000)
45-40-301	500 WEST PROJECT	\$184,654	\$375,000	\$263,782	\$0	#DIV/0!	\$ (375,000)
45-40-302	300 WEST PROJECT (WEST)	\$24,690	\$563,309	\$7,609	\$0	#DIV/0!	\$ (563,309)
45-40-303	300 WEST PROJECT (EAST)	\$6,800	\$140,000	\$0	\$140,000	0.0%	\$ -



# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
45-40-304	HIGHLAND DRIVE CANYON ROAD	\$5,141	\$250,000	\$48,219	\$200,000	-25.0%	\$ (50,000)
45-40-NEW	REBUILD NORTH CENTER STREET	\$0	\$0	\$0	\$200,000	100.0%	\$ 200,000
45-40-881	2018 ROAD BOND PRINCIPAL	\$0	\$489,627	\$389,000	\$400,000	-22.4%	\$ (89,627)
45-40-882	2018 ROAD BOND INTEREST	\$36,282	\$0	\$114,584	\$85,619	100.0%	\$ 85,619
45-40-900	TRANSFER TO CDA FUND	\$0	\$400,000	\$180,064	\$0	#DIV/0!	\$ (400,000)
45-40-901	CONTINGENCY	\$0	\$3,064	\$0	\$0	#DIV/0!	\$ (3,064)
45-40-920	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	#DIV/0!	\$ -
TOTAL EXPENDITURES		\$2,679,331	\$4,852,500	\$3,574,021	\$1,417,450	-242.3%	\$ (3,435,050)
TOTAL FUND EXPENDITURES		\$2,679,331	\$4,852,500	\$3,574,021	\$1,417,450	-242.3%	\$ (3,435,050)
NET REVENUE OVER EXPENDITURES		\$2,816,904	-\$3,015,000	-\$2,293,770	\$0	100.0%	\$ 3,015,000
STORM DRAINAGE - ENTERPRISE FUND							
REVENUES:							
<u>CONTRIBUTIONS AND TRANSFERS</u>							
50-37-100	STORM DRAINAGE FEE REVENUE	\$40,093	\$43,565	\$32,532	\$46,500	6.3%	\$ 2,935
50-37-200	CDBG GRANT FUNDING	\$6,535	\$0	\$0	\$235,000	100.0%	\$ 235,000
50-39-100	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$0	0.0%	\$ -
50-39-150	CONTRIBUTION FROM FUND BALANCE	\$0	\$0	\$0	\$83,500	100.0%	\$ 83,500
TOTAL CONTRIBUTIONS AND TRANSFERS		\$46,629	\$43,565	\$32,532	\$365,000	88.1%	\$ 321,435
TOTAL FUND REVENUES		\$46,629	\$43,565	\$32,532	\$365,000	88.1%	\$ 321,435
EXPENDITURES:							
<u>EXPENDITURES</u>							
50-40-300	STORM DRAINAGE EXPENSES	\$0	\$23,565	\$0	\$0	0.0%	\$ (23,565)
50-40-760	STORM DRAINAGE MASTER PLAN	\$3,628	\$0	\$0	\$0	0.0%	\$ -
50-40-901	TRANSFER TO PW CAPITAL HOLDING FUND	\$0	\$0	\$0	\$0	0.0%	\$ -
50-40-NEW	TRANSFER TO CAPITAL PROJECTS FUND	\$0	\$0	\$0	\$365,000		



# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
50-40-NEW (920)	CONTRIBUTION TO FUND BALANCE	\$0	\$20,000	\$0	\$0	0.0%	\$ (20,000)
	TOTAL FUND EXPENDITURES	\$3,628	\$43,565	\$0	\$365,000	88.1%	\$ 321,435
	<b>TOTAL FUND EXPENDITURES</b>	<b>\$3,628</b>	<b>\$43,565</b>	<b>\$0</b>	<b>\$365,000</b>	88.1%	\$ 321,435
	<b>NET REVENUE OVER EXPENDITURES</b>	<b>\$43,001</b>	<b>\$0</b>	<b>\$32,532</b>	<b>\$0</b>	0.0%	\$ -
<b>WATER - ENTERPRISE FUND</b>							
<b>REVENUES:</b>							
<u><b>ENTERPRISE REVENUE</b></u>							
51-37-100	WATER SALES	\$1,117,427	\$1,107,815	\$902,585	\$1,239,578	10.6%	\$ 131,763
51-37-110	CONTRACTED WATER SALES	\$1,550	\$0	\$0	\$0	0.0%	\$ -
51-37-175	WATER METERS	\$69,670	\$72,000	\$42,788	\$45,000	-60.0%	\$ (27,000)
51-37-200	WATER CONNECTION FEES	\$45,770	\$48,000	\$27,556	\$30,000	-60.0%	\$ (18,000)
51-37-212	CHLORINE SALES	\$4,254	\$4,000	\$3,770	\$5,000	20.0%	\$ 1,000
51-37-300	PENALTIES & FORFEITURES	\$119,645	\$130,000	\$89,201	\$130,000	0.0%	\$ -
	<b>TOTAL ENTERPRISE REVENUE</b>	<b>\$1,358,316</b>	<b>\$1,363,365</b>	<b>\$1,065,900</b>	<b>\$1,449,578</b>	5.9%	\$ 86,213
<u><b>MISCELLANEOUS REVENUE</b></u>							
51-38-100	INTEREST EARNINGS	\$9,666	\$8,000	\$4,728	\$6,500	-23.1%	\$ (1,500)
51-38-150	INTEREST/PTIF IN LIEU OF WATER	\$23,616	\$20,000	\$19,133	\$25,000	20.0%	\$ 5,000
51-38-200	CONSTRUCTION WATER	\$10,650	\$10,000	\$6,150	\$10,000	0.0%	\$ -
51-38-900	MISCELLANEOUS	\$20,231	\$20,000	\$35,609	\$20,000	0.0%	\$ -
51-38-901	MONEY IN LIEU OF WATER	\$224,556	\$0	\$112,268	\$0	0.0%	\$ -
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>\$288,720</b>	<b>\$58,000</b>	<b>\$177,888</b>	<b>\$61,500</b>	5.7%	\$ 3,500
<u><b>CONTRIBUTIONS AND TRANSFERS</b></u>							
51-39-NEW	TRANSFER FROM PW CAP REPAIR & REPLACEMENT	\$0	\$0	\$0	\$100,000	100.0%	\$ 100,000
51-39-110	CONTRIBUTIONS FROM SURPLUS	\$0	\$0	\$0	\$0	0.0%	\$ -
	<b>TOTAL CONTRIBUTIONS AND TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	100.0%	\$ 100,000

# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
<b>TOTAL FUND REVENUES</b>		<b>\$1,647,036</b>	<b>\$1,421,365</b>	<b>\$1,243,789</b>	<b>\$1,611,078</b>	11.8%	\$ 189,713
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
51-40-110	SALARIES & WAGES	\$193,933	\$194,320	\$151,540	<b>\$194,325</b>	0.0%	\$ 5
51-40-120	SALARIES & WAGES (PART TIME)	\$49,255	\$58,528	\$39,335	<b>\$62,564</b>	6.5%	\$ 4,036
51-40-130	EMPLOYEE BENEFITS	\$124,127	\$116,269	\$82,991	<b>\$117,604</b>	1.1%	\$ 1,335
51-40-131	UNEMPLOYMENT EXPENSE	\$504	\$0	\$0	<b>\$0</b>	0.0%	\$ -
51-40-140	OVERTIME	\$3,879	\$2,000	\$3,624	<b>\$2,000</b>	0.0%	\$ -
51-40-210	BOOKS, SUBSCRIPTIONS & MEMBERS	\$2,069	\$2,000	\$1,896	<b>\$2,000</b>	0.0%	\$ -
51-40-230	EDUCATION, TRAINING & TRAVEL	\$3,077	\$4,000	\$2,438	<b>\$4,000</b>	0.0%	\$ -
51-40-240	SUPPLIES	\$141,064	\$97,500	\$92,693	<b>\$130,000</b>	25.0%	\$ 32,500
51-40-NEW (241)	CREDIT CARD ACCEPTANCE FEES	\$0	\$12,500	\$14,798	<b>\$20,000</b>	37.5%	\$ 7,500
51-40-250	EQUIPMENT MAINTENANCE	\$4,493	\$7,000	\$10,780	<b>\$11,500</b>	39.1%	\$ 4,500
51-40-253	TRANSFER TO WATER SSD - ASSESSMENTS	\$82,017	\$0	\$0	<b>\$0</b>	0.0%	\$ -
51-40-260	FUEL	\$6,903	\$6,000	\$5,654	<b>\$7,000</b>	14.3%	\$ 1,000
51-40-273	UTILITIES	\$71,114	\$60,000	\$46,029	<b>\$60,000</b>	0.0%	\$ -
51-40-280	TELEPHONE	\$2,279	\$3,000	\$2,117	<b>\$3,000</b>	0.0%	\$ -
51-40-310	PROFESSIONAL & TECHNICAL SVCS	\$8,918	\$7,500	\$11,731	<b>\$10,000</b>	25.0%	\$ 2,500
51-40-311	MT. NEBO WATER PARTICIPATION (1/2)	\$2,957	\$7,150	\$0	<b>\$3,750</b>	-90.7%	\$ (3,400)
51-40-650	DEPRECIATION	\$41,980	\$0	\$0	<b>\$0</b>	0.0%	\$ -
51-40-750	CAPITAL PROJECTS	\$0	\$0	\$0	<b>\$120,000</b>	100.0%	\$ 120,000
51-40-810	DEBT SERVICE	\$0	\$92,910	\$0	<b>\$0</b>	0.0%	\$ (92,910)
51-40-811	2018 WATER BOND RESERVE	\$0	\$0	\$11,650	<b>\$29,521</b>	100.0%	\$ 29,521
51-40-900	TRANSFER TO GENERAL FUNDS	\$550,000	\$600,000	\$450,000	<b>\$600,000</b>	0.0%	\$ -
51-40-901	TRANSFER TO PW CAPITAL HOLDING FUND	\$82,272	\$82,272	\$61,704	<b>\$89,904</b>	8.5%	\$ 7,632
51-40-910	TRANSFER TO COMPUTER CAP FUND	\$50,000	\$50,000	\$37,500	<b>\$55,000</b>	9.1%	\$ 5,000
51-40-NEW	TRANSFER TO CULINARY IMPACT FEE FUND	\$0	\$0	\$0	<b>\$0</b>	#DIV/0!	\$ -
51-40-915	TRANSFER TO CAPITAL PROJECTS FUND	\$0	\$0	\$0	<b>\$0</b>	0.0%	\$ -
51-40-920	CONTRIBUTION TO FUND BALANCE	\$0	\$18,416	\$0	<b>\$88,911</b>	79.3%	\$ 70,495
<b>TOTAL EXPENDITURES</b>		<b>\$1,420,841</b>	<b>\$1,421,365</b>	<b>\$1,026,480</b>	<b>\$1,611,079</b>	11.8%	\$ 189,714

# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
<b>TOTAL FUND EXPENDITURES</b>		\$1,420,841	\$1,421,365	\$1,026,480	\$1,611,079	11.8%	\$ 189,714
<b>NET REVENUE OVER EXPENDITURES</b>		\$226,195	\$0	\$217,308	\$0	100.0%	\$ (0)
<b>SEWER FUND - ENTERPRISE FUND</b>							
<b>REVENUES:</b>							
<b>ENTERPRISE REVENUE</b>							
52-37-100	USER FEE	\$1,780,608	\$1,858,584	\$1,436,611	\$1,972,962	5.8%	\$ 114,378
<b>TOTAL ENTERPRISE REVENUE</b>		\$1,780,608	\$1,858,584	\$1,436,611	\$1,972,962	5.8%	\$ 114,378
<b>MISCELLANEOUS REVENUE</b>							
52-38-100	INTEREST EARNINGS	\$69,053	\$50,000	\$36,852	\$50,000	0.0%	\$ -
52-38-900	MISCELLANEOUS	\$1,130	\$2,000	\$0	\$2,000	0.0%	\$ -
<b>TOTAL MISCELLANEOUS REVENUE</b>		\$70,183	\$52,000	\$36,852	\$52,000	0.0%	\$ -
<b>CONTRIBUTIONS AND TRANSFERS</b>							
52-38-910	TRANSFER FROM SEWER IMPACT FEE FUND	\$158,750	\$200,000	\$150,000	\$200,000	0.0%	\$ -
52-39-110	CONTRIBUTIONS FROM SURPLUS	\$0	\$0	\$0	\$0	0.0%	\$ -
<b>TOTAL CONTRIBUTIONS AND TRANSFERS</b>		\$158,750	\$200,000	\$150,000	\$200,000	0.0%	\$ -
<b>TOTAL FUND REVENUES</b>		\$2,009,541	\$2,110,584	\$1,623,463	\$2,224,962	5.1%	\$ 114,378
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
52-40-110	SALARIES & WAGES	\$198,242	\$201,097	\$158,364	\$201,838	0.4%	\$ 741
52-40-120	SALARIES & WAGES (PART TIME)	\$37,993	\$46,591	\$30,718	\$50,812	8.3%	\$ 4,221
52-40-130	EMPLOYEE BENEFITS	\$108,111	\$114,910	\$81,125	\$116,258	1.2%	\$ 1,348
52-40-131	UNEMPLOYMENT EXPENSE	\$504	\$0	\$0	\$0	0.0%	\$ -
52-40-140	OVERTIME	\$3,496	\$2,000	\$3,233	\$2,000	0.0%	\$ -
52-40-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$1,100	\$1,000	\$338	\$1,000	0.0%	\$ -

# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
52-40-230	EDUCATION, TRAINING & TRAVEL	\$2,620	\$3,500	\$2,093	\$3,500	0.0%	\$ -
52-40-240	SUPPLIES	\$77,855	\$67,500	\$49,761	\$60,000	-12.5%	\$ (7,500)
52-40-241	CREDIT CARD ACCEPTANCE FEES	\$0	\$12,500	\$14,798	\$20,000	37.5%	\$ 7,500
52-40-250	EQUIPMENT MAINTENANCE	\$2,224	\$4,000	\$8,539	\$10,000	60.0%	\$ 6,000
52-40-260	FUEL	\$9,723	\$7,500	\$4,654	\$7,500	0.0%	\$ -
52-40-270	UTILITIES	\$50,960	\$40,000	\$31,887	\$40,000	0.0%	\$ -
52-40-280	TELEPHONE	\$2,819	\$4,200	\$2,117	\$4,200	0.0%	\$ -
52-40-310	PROFESSIONAL & TECHNICAL SVCS	\$5,045	\$5,000	\$6,638	\$7,000	28.6%	\$ 2,000
52-40-325	SEWER LINE CLEANOUT (1/3 of City)	\$29,245	\$30,000	\$13,650	\$30,000	0.0%	\$ -
52-40-500	WRF - UTILITIES	\$89,118	\$85,000	\$77,351	\$90,000	5.6%	\$ 5,000
52-40-510	WRF - CHEMICAL SUPPLIES	\$64,760	\$65,000	\$32,336	\$45,000	-44.4%	\$ (20,000)
52-40-520	WRF - SUPPLIES	\$6,750	\$15,000	\$9,759	\$15,000	0.0%	\$ -
52-40-530	WRF - SOLID WASTE DISPOSAL	\$32,406	\$45,000	\$26,209	\$45,000	0.0%	\$ -
52-40-540	WRF - PERMITS	\$7,850	\$1,500	\$1,485	\$1,500	0.0%	\$ -
52-40-550	WRF - EQUIPMENT MAINTENANCE	\$21,908	\$20,000	\$20,841	\$25,000	20.0%	\$ 5,000
52-40-650	DEPRECIATION	\$276,299	\$0	\$0	\$0	0.0%	\$ -
52-40-730	CAPITAL PROJECTS	\$0	\$0	\$0	\$15,000	100.0%	\$ 15,000
52-40-790	CONTRIBUTION TO FUND BALANCE	\$0	\$114,091	\$0	\$156,434	27.1%	\$ 42,343
52-40-810	RESERVE FUND DEPOSITS	\$0	\$0	\$0	\$89,401	100.0%	\$ 89,401
52-40-810	DEBT SERVICE - PRINCIPAL	\$0	\$644,867	\$0	\$545,512	-18.2%	\$ (99,355)
52-40-820	DEBT SERVICE - INTEREST	\$8,053	\$0	\$0	\$0	0.0%	\$ -
52-40-900	TRANSFER TO GENERAL FUND	\$290,000	\$450,000	\$337,500	\$500,000	10.0%	\$ 50,000
52-40-901	TRANSFER TO PW CAPITAL HOLDING FUND	\$80,328	\$80,328	\$60,246	\$88,008	8.7%	\$ 7,680
52-40-905	TRANSFER TO COMPUTER CAPITAL	\$50,000	\$50,000	\$37,500	\$55,000	9.1%	\$ 5,000
TOTAL EXPENDITURES		\$1,457,410	\$2,110,584	\$1,011,143	\$2,224,962	5.1%	\$ 114,378
TOTAL FUND EXPENDITURES		\$1,457,410	\$2,110,584	\$1,011,143	\$2,224,962	5.1%	\$ 114,378
NET REVENUE OVER EXPENDITURES		\$552,131	\$0	\$612,320	\$0	100.0%	\$ (0)
PRESSURIZED IRRIGATION - ENTERPRISE FUND							
REVENUES:							

# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
<b>ENTERPRISE REVENUE</b>							
54-37-100	PI WATER SALES	\$907,636	\$947,081	\$770,103	<b>\$1,057,609</b>	10.5%	\$ 110,528
54-37-121	PI METER	\$83,050	\$88,000	\$47,910	<b>\$37,500</b>	-134.7%	\$ (50,500)
54-37-122	SUMMIT CREEK IRRIGATION REPAIR REVENUE	\$9,573	\$0	\$0	<b>\$2,000</b>	100.0%	\$ 2,000
54-37-200	PI CONNECTION FEES	\$51,650	\$56,000	\$29,400	<b>\$60,000</b>	6.7%	\$ 4,000
54-38-150	CONTRIBUTION FROM SURPLUS	\$0	\$0	\$0	<b>\$0</b>	0.0%	\$ -
TOTAL ENTERPRISE REVENUE		<b>\$1,051,910</b>	<b>\$1,101,081</b>	<b>\$847,413</b>	<b>\$1,157,109</b>	4.8%	\$ 56,028
<b>TOTAL FUND REVENUES</b>		<b>\$1,051,910</b>	<b>\$1,101,081</b>	<b>\$847,413</b>	<b>\$1,157,109</b>	4.8%	\$ 56,028
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
54-40-110	SALARIES & WAGES	\$150,644	\$149,106	\$114,765	<b>\$146,624</b>	-1.7%	\$ (2,482)
54-40-120	SALARIES & WAGES (PART TIME)	\$35,344	\$31,665	\$28,278	<b>\$34,634</b>	8.6%	\$ 2,969
54-40-130	EMPLOYEE BENEFITS	\$75,731	\$83,983	\$58,591	<b>\$83,808</b>	-0.2%	\$ (175)
54-40-131	UNEMPLOYMENT EXPENSE	\$504	\$0	\$0	<b>\$0</b>	0.0%	\$ -
54-40-240	SUPPLIES	\$92,545	\$70,000	\$73,170	<b>\$90,000</b>	22.2%	\$ 20,000
54-40-253	WATER ASSESSMENTS	\$0	\$39,000	\$37,117	<b>\$37,380</b>	-4.3%	\$ (1,620)
54-40-254	TRANSFER TO WATER SSD (WATER RENTAL)	\$0	\$32,500	\$0	<b>\$33,500</b>	3.0%	\$ 1,000
54-40-273	UTILITIES	\$74,924	\$65,000	\$44,679	<b>\$65,000</b>	0.0%	\$ -
54-40-311	MT. NEBO WATER PARTICIPATION (1/2)	\$2,957	\$7,150	\$0	<b>\$3,750</b>	-90.7%	\$ (3,400)
54-40-320	SUMMIT CREEK MOU AGREEMENT	\$5,060	\$5,060	\$5,060	<b>\$5,060</b>	0.0%	\$ -
54-40-751	SUMMIT CREEK IRRIGATION REPAIR EXPENSES	\$1,420	\$2,500	\$1,078	<b>\$1,000</b>	-150.0%	\$ (1,500)
54-40-790	CONTRIBUTION TO FUND BALANCE	\$0	\$31,177	\$0	<b>\$99,795</b>	68.8%	\$ 68,618
54-40-791	FUTURE CUP WATER SET-ASIDE	\$0	\$19,830	\$0	<b>\$19,830</b>	0.0%	\$ -
54-40-810	DEBT SERVICE	\$0	\$92,910	\$0	<b>\$0</b>	0.0%	\$ (92,910)
54-40-811	2018 WATER BOND RESERVE	\$0	\$0	\$11,650	<b>\$29,521</b>	100.0%	\$ 29,521
54-40-900	TRANSFER TO GENERAL FUNDS	\$220,000	\$125,000	\$93,750	<b>\$150,000</b>	16.7%	\$ 25,000
54-40-901	TRANSFER TO PW CAPITAL HOLDING FUND	\$74,832	\$76,200	\$57,150	<b>\$80,208</b>	5.0%	\$ 4,008
54-40-905	TRANSFER TO COMPUTER CAP FUND	\$50,000	\$50,000	\$37,500	<b>\$55,000</b>	9.1%	\$ 5,000
54-40-920	TRANS TO PI WATER IMPACT FEE FUND	\$220,000	\$220,000	\$165,000	<b>\$220,000</b>	0.0%	\$ -

# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
	TOTAL EXPENDITURES	\$1,003,962	\$1,101,081	\$727,787	\$1,157,110	4.8%	\$ 56,029
	TOTAL FUND EXPENDITURES	\$1,003,962	\$1,101,081	\$727,787	\$1,157,110	4.8%	\$ 56,029
	NET REVENUE OVER EXPENDITURES	\$47,948	\$0	\$119,626	\$0	100.0%	\$ (0)
<b>CULINARY WATER - IMPACT FEE FUND</b>							
<b>REVENUES:</b>							
<b>MISCELLANEOUS REVENUE</b>							
55-38-800	IMPACT FEES	\$200,488	\$157,440	\$116,084	\$98,400	-60.0%	\$ (59,040)
	TOTAL MISCELLANEOUS REVENUE	\$200,488	\$157,440	\$116,084	\$98,400	-60.0%	\$ (59,040)
<b>CONTRIBUTIONS AND TRANSFERS</b>							
55-39-110	CONTRIBUTIONS FROM SURPLUS	\$0	\$200,000	\$0	\$27,530	-626.5%	\$ (172,470)
55-39-NEW	TRANSFER FROM CULINARY FUND	\$0	\$0	\$0	\$0	#DIV/0!	\$ -
	TOTAL CONTRIBUTIONS AND TRANSFERS	\$0	\$200,000	\$0	\$27,530	-626.5%	\$ (172,470)
	TOTAL FUND REVENUES	\$200,488	\$357,440	\$116,084	\$125,930	-183.8%	\$ (231,510)
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
55-40-200	SCADA SYSTEM	\$0	\$0	\$7,345	\$0	0.0%	\$ -
55-40-655	1/2 BOOST/TANK PROJECT DEBT SERVICE	\$0	\$0	\$0	\$0	0.0%	\$ -
55-40-720	IMPACT FEE	\$4,206	\$25,545	\$19,870	\$0	0.0%	\$ (25,545)
55-40-730	CAPITAL FACILITY PLAN UPDATES	\$0	\$60,000	\$0	\$86,570	30.7%	\$ 26,570
55-40-800	SUMMIT RIDGE REIMBURSEMENT	\$70,848	\$75,440	\$15,088	\$39,360	-91.7%	\$ (36,080)
55-40-820	DEBT SERVICE	\$23,316	\$46,455	\$23,714	\$0	#DIV/0!	\$ (46,455)
55-40-850	DEPRECIATION	\$318,959	\$0	\$0	\$0	0.0%	\$ -
55-40-915	TRANSFER TO CAPITAL PROJECT FUND	\$0	\$150,000	\$112,500	\$0	0.0%	\$ (150,000)
55-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -



# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
	TOTAL EXPENDITURES	\$417,328	\$357,440	\$178,517	\$125,930	-183.8%	\$ (231,510)
	TOTAL FUND EXPENDITURES	\$417,328	\$357,440	\$178,517	\$125,930	-183.8%	\$ (231,510)
	NET REVENUE OVER EXPENDITURES	-\$216,840	\$0	-\$62,433	\$0	0.0%	\$ -
<b>SEWER - IMPACT FEE FUND</b>							
<b>REVENUES:</b>							
<b>MISCELLANEOUS REVENUE</b>							
56-38-100	INTEREST EARNINGS	\$21,523	\$18,500	\$15,768	\$18,500	0.0%	\$ -
56-38-800	IMPACT FEES	\$1,239,744	\$1,059,840	\$725,151	\$662,400	-60.0%	\$ (397,440)
	TOTAL MISCELLANEOUS REVENUE	\$1,261,267	\$1,078,340	\$740,920	\$680,900	-58.4%	\$ (397,440)
<b>CONTRIBUTIONS AND TRANSFERS</b>							
56-39-100	REVENUE FROM SURPLUS	\$0	\$500,000	\$0	\$0	0.0%	\$ (500,000)
	TOTAL CONTRIBUTIONS AND TRANSFERS	\$0	\$500,000	\$0	\$0	0.0%	\$ (500,000)
	<b>TOTAL FUND REVENUES</b>	<b>\$1,261,267</b>	<b>\$1,578,340</b>	<b>\$740,920</b>	<b>\$680,900</b>	<b>-131.8%</b>	<b>\$ (897,440)</b>
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
56-40-720	IMPACT FEE	\$0	\$0	\$0	\$288,900	100.0%	\$ 288,900
56-40-783	WRF UPGRADE PROJECT	\$420,273	\$1,091,920	\$247,613	\$0	0.0%	\$ (1,091,920)
56-40-800	SUMMIT RIDGE REIMBURSEMENT	\$143,078	\$138,000	\$30,470	\$72,000	-91.7%	\$ (66,000)
56-40-850	DEPRECIATION	\$862,550	\$0	\$0	\$0	0.0%	\$ -
56-40-860	DEBT SERVICE INTEREST	\$135,971	\$120,000	\$115,472	\$120,000	0.0%	\$ -
56-40-900	TRANSFER TO OTHER FUNDS	\$158,750	\$200,000	\$150,000	\$200,000	0.0%	\$ -
56-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
	TOTAL EXPENDITURES	\$1,720,621	\$1,578,340	\$543,556	\$680,900	-131.8%	\$ (897,440)



# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
<b>TOTAL FUND EXPENDITURES</b>		<b>\$1,720,621</b>	<b>\$1,578,340</b>	<b>\$543,556</b>	<b>\$680,900</b>	-131.8%	\$ (897,440)
<b>NET REVENUE OVER EXPENDITURES</b>		<b>-\$459,354</b>	<b>\$0</b>	<b>\$197,364</b>	<b>\$0</b>	0.0%	\$ -
<b>PARK - IMPACT FEE FUND</b>							
<b>REVENUES:</b>							
<b>MISCELLANEOUS REVENUE</b>							
57-38-150	CONTRIBUTIONS FROM BEGINNING BAL	\$0	\$486,000	\$0	<b>\$75,000</b>	-548.0%	\$ (411,000)
57-38-NEW	MAG TIP TRAILS PLANNING GRANT	\$0	\$0	\$0	<b>\$50,000</b>	100.0%	\$ 50,000
57-38-300	UT CO PARK/REC GRANT	\$5,656	\$5,800	\$0	<b>\$0</b>	0.0%	\$ (5,800)
57-38-800	IMPACT FEES	\$994,561	\$916,080	\$579,159	<b>\$572,550</b>	-60.0%	\$ (343,530)
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>\$1,000,217</b>	<b>\$1,407,880</b>	<b>\$579,159</b>	<b>\$697,550</b>	-101.8%	\$ (710,330)
<b>TOTAL FUND REVENUES</b>		<b>\$1,000,217</b>	<b>\$1,407,880</b>	<b>\$579,159</b>	<b>\$697,550</b>	-101.8%	\$ (710,330)
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
57-40-100	SANTAQUIN MEADOW PARK	\$3,529	\$0	\$0	<b>\$0</b>	0.0%	\$ -
57-40-300	UT CO PARK/REC GRANT	\$6,714	\$5,800	\$0	<b>\$0</b>	0.0%	\$ (5,800)
57-40-415	RECREATION CENTER/PW BLDG REMODEL	\$85,002	\$50,000	\$23,052	<b>\$0</b>	0.0%	\$ (50,000)
57-40-510	SOCCER PARK	\$520,630	\$1,182,880	\$1,034,014	<b>\$0</b>	0.0%	\$ (1,182,880)
57-40-NEW (511)	CENNTENIAL PARK BASKETBALL COURT	\$0	\$69,200	\$0	<b>\$75,000</b>	7.7%	\$ 5,800
57-40-720	IMPACT FEE	\$41,761	\$100,000	\$13,220	<b>\$31,305</b>	-219.4%	\$ (68,695)
57-40-NEW	TRAILS MASTER PLAN	\$0	\$0	\$0	<b>\$50,000</b>	100.0%	\$ 50,000
57-40-NEW (513)	ORCHARD HILLS - BALL FIELD LIGHTS	\$0	\$0	\$0	<b>\$280,000</b>	100.0%	\$ 280,000
54-40-NEW	400 EAST MAIN STREET PARK	\$0	\$0	\$0	<b>\$261,245</b>	100.0%	\$ 261,245
57-40-900	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	<b>\$0</b>	0.0%	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$657,636</b>	<b>\$1,407,880</b>	<b>\$1,070,287</b>	<b>\$697,550</b>	-101.8%	\$ (710,330)
<b>TOTAL FUND EXPENDITURES</b>		<b>\$657,636</b>	<b>\$1,407,880</b>	<b>\$1,070,287</b>	<b>\$697,550</b>	-101.8%	\$ (710,330)

# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
	<b>NET REVENUE OVER EXPENDITURES</b>	<b>\$342,581</b>	<b>\$0</b>	<b>-\$491,128</b>	<b>\$0</b>	0.0%	\$ -
<b>PUBLIC SAFETY - IMPACT FEE FUND</b>							
	<b>REVENUES:</b>						
	<u>MISCELLANEOUS REVENUE</u>						
58-38-150	CONTRIBUTION FROM FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
58-38-800	IMPACT FEES	\$103,347	\$100,896	\$65,206	\$63,060	-60.0%	\$ (37,836)
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>\$103,347</b>	<b>\$100,896</b>	<b>\$65,206</b>	<b>\$63,060</b>	-60.0%	\$ (37,836)
	<b>TOTAL FUND REVENUES</b>	<b>\$103,347</b>	<b>\$100,896</b>	<b>\$65,206</b>	<b>\$63,060</b>	-60.0%	\$ (37,836)
	<b>EXPENDITURES:</b>						
	<u>EXPENDITURES</u>						
58-40-720	IMPACT FEE	\$0	\$65,896	\$0	\$23,060	-185.8%	\$ (42,836)
58-40-730	CAPITAL FACILITY PLAN UPDATE	\$100	\$5,000	\$0	\$10,000	50.0%	\$ 5,000
58-40-731	FIRE DISTRICT STUDY	\$0	\$0	\$1,700	\$30,000	100.0%	\$ 30,000
58-40-760	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
	<b>TOTAL EXPENDITURES</b>	<b>\$100</b>	<b>\$100,896</b>	<b>\$1,700</b>	<b>\$63,060</b>	-60.0%	\$ (37,836)
	<b>TOTAL FUND EXPENDITURES</b>	<b>\$100</b>	<b>\$100,896</b>	<b>\$1,700</b>	<b>\$63,060</b>	-60.0%	\$ (37,836)
	<b>NET REVENUE OVER EXPENDITURES</b>	<b>\$103,247</b>	<b>\$0</b>	<b>\$63,506</b>	<b>\$0</b>	0.0%	\$ -
<b>TRANSPORTATION - IMPACT FEE FUND</b>							
	<b>REVENUES:</b>						
	<u>MISCELLANEOUS REVENUE</u>						

# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
59-38-800	IMPACT FEES	\$160,137	\$154,320	\$175,710	\$96,450	-60.0%	\$ (57,870)
59-39-NEW (200)	CONTRIBUTION FROM FUND BALANCE	\$0		\$0	\$300,000	100.0%	\$ 300,000
	TOTAL MISCELLANEOUS REVENUE	\$160,137	\$157,399	\$175,710	\$396,450	60.3%	\$ 239,051
	<b>TOTAL FUND REVENUES</b>	<b>\$160,137</b>	<b>\$157,399</b>	<b>\$175,710</b>	<b>\$396,450</b>	60.3%	\$ 239,051
	<b>EXPENDITURES:</b>						
	<b>EXPENDITURES</b>						
59-39-310	TRANSFERS TO ROAD CAPITAL PROJECT FUND	\$0	\$100,000	\$75,000	\$396,450	74.8%	\$ 296,450
59-40-720	IMPACT FEE EXPENSES	\$0	\$25,720	\$750	\$0	0.0%	\$ (25,720)
59-40-730	CAPITAL FACILITY PLAN UPDATE	\$14,748	\$31,679	\$19,994	\$0	0.0%	\$ (31,679)
59-40-751	HIGHLAND DRIVE CANYON ROAD	\$0	\$0	\$4,030	\$0	0.0%	\$ -
59-40-900	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
	TOTAL EXPENDITURES	\$14,748	\$157,399	\$99,774	\$396,450	60.3%	\$ 239,051
	<b>TOTAL FUND EXPENDITURES</b>	<b>\$14,748</b>	<b>\$157,399</b>	<b>\$99,774</b>	<b>\$396,450</b>	60.3%	\$ 239,051
	<b>NET REVENUE OVER EXPENDITURES</b>	<b>\$145,389</b>	<b>\$0</b>	<b>\$75,935</b>	<b>\$0</b>	0.0%	\$ -
<b>PRESSURIZED IRRIGATION WATER - IMPACT FEE FUND</b>							
	<b>REVENUES:</b>						
	<b>MISCELLANEOUS REVENUE</b>						
60-34-000	TRANS FROM P.I.	\$220,000	\$220,000	\$165,000	\$220,000	0.0%	\$ -
60-33-800	IMPACT FEES	\$457,146	\$600,000	\$241,302	\$375,000	-60.0%	\$ (225,000)
	TOTAL MISCELLANEOUS REVENUE	\$677,146	\$820,000	\$406,302	\$595,000	-37.8%	\$ (225,000)
	<b>CONTRIBUTIONS AND TRANSFERS</b>						
60-39-110	CONTRIBUTIONS FROM SURPLUS	\$0	\$185,000	\$0	\$185,000	0.0%	\$ -
	TOTAL CONTRIBUTIONS AND TRANSFERS	\$0	\$185,000	\$0	\$185,000	0.0%	\$ -

# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
<b>TOTAL FUND REVENUES</b>		<b>\$677,146</b>	<b>\$1,005,000</b>	<b>\$406,302</b>	<b>\$780,000</b>	-28.8%	\$ (225,000)
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
60-40-300	PRESSURIZED IRRIGATION PAYMENT	\$0	\$413,580	\$1,370	<b>\$435,000</b>	4.9%	\$ 21,420
60-40-654	CANYON BOOSTER PUMP PROJECT	\$750	\$0	\$0	<b>\$0</b>	0.0%	\$ -
60-40-720	IMPACT FEE	\$3,456	\$70,815	\$28,754	<b>\$50,120</b>	-41.3%	\$ (20,695)
60-40-730	CAPITAL FACILITY PLAN UPDATES	\$0	\$60,000	\$0	<b>\$86,570</b>	30.7%	\$ 26,570
60-40-800	SUMMIT RIDGE REIMBURSEMENT	\$199,152	\$212,060	\$42,412	<b>\$110,640</b>	-91.7%	\$ (101,420)
60-40-820	DEBT SERVICE - INTEREST	\$119,498	\$98,545	\$113,954	<b>\$77,301</b>	-27.5%	\$ (21,244)
60-40-850	DEPRECIATION	\$261,736	\$0	\$0	<b>\$369</b>	100.0%	\$ 369
60-40-915	TRANSFER TO CAPITAL PROJECTS FUND	\$0	\$150,000	\$112,500	<b>\$20,000</b>	-650.0%	\$ (130,000)
60-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	<b>\$0</b>	0.0%	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$584,592</b>	<b>\$1,005,000</b>	<b>\$298,989</b>	<b>\$780,000</b>	-28.8%	\$ (225,000)
<b>TOTAL FUND EXPENDITURES</b>		<b>\$584,592</b>	<b>\$1,005,000</b>	<b>\$298,989</b>	<b>\$780,000</b>	-28.8%	\$ (225,000)
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$92,555</b>	<b>\$0</b>	<b>\$107,313</b>	<b>\$0</b>	0.0%	\$ -
<b>COMMUNITY SERVICES (CS-SPORTS) - SPECIAL REVENUE FUND</b>							
<b>REVENUES:</b>							
<b>INTERGOVERNMENTAL REVENUE</b>							
61-33-100	CELL TOWER LEASE REVENUE	\$50,271	\$50,000	\$50,710	<b>\$51,000</b>	2.0%	\$ 1,000
61-33-300	SPONSORSHIPS/DONATIONS	\$11,401	\$10,000	\$7,257	<b>\$5,000</b>	-100.0%	\$ (5,000)
61-38-900	MISC. INCOME	\$0	\$0	-\$48	<b>\$0</b>	0.0%	\$ -
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>		<b>\$61,672</b>	<b>\$60,000</b>	<b>\$57,920</b>	<b>\$56,000</b>	-7.1%	\$ (4,000)
<b>CHARGES FOR SERVICES</b>							
61-34-150	PARK RENTAL REVENUE	\$2,863	\$2,000	\$523	<b>\$0</b>	0.0%	\$ (2,000)

# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
61-34-235	UNIFORMS	\$2,480	\$0	\$2,401	<b>\$2,000</b>	100.0%	\$ 2,000
61-34-300	BASEBALL/SOFTBALL/TEE BALL REVENUE	\$13,653	\$14,000	\$7,223	<b>\$25,300</b>	44.7%	\$ 11,300
61-34-310	SOFTBALL REVENUE	\$5,992	\$6,000	\$2,557	<b>\$0</b>	0.0%	\$ (6,000)
61-34-320	TEEBALL REVENUE	\$4,890	\$5,300	\$406	<b>\$0</b>	0.0%	\$ (5,300)
61-34-400	TUMBLING/GYMNASTICS	\$22,759	\$23,500	\$16,860	<b>\$0</b>	0.0%	\$ (23,500)
61-34-410	KIDS CAMPS/EVENTS	\$1,567	\$2,500	\$3,975	<b>\$0</b>	0.0%	\$ (2,500)
61-34-450	VOLLEYBALL	\$4,735	\$4,700	\$3,967	<b>\$4,700</b>	0.0%	\$ -
61-34-470	KARATE	\$26,764	\$25,000	\$23,925	<b>\$0</b>	0.0%	\$ (25,000)
61-34-500	FLAG FOOTBALL	\$6,698	\$7,000	\$8,170	<b>\$8,000</b>	12.5%	\$ 1,000
61-34-600	ADULT SPORTS	\$6,013	\$6,000	\$3,669	<b>\$6,000</b>	0.0%	\$ -
61-34-650	WRESTLING	\$2,797	\$2,750	\$910	<b>\$1,500</b>	-83.3%	\$ (1,250)
61-34-660	JR JAZZ BASKETBALL	\$17,930	\$18,000	\$17,360	<b>\$18,000</b>	0.0%	\$ -
61-34-680	GOLF TOURNAMENTS	\$906	\$0	\$1,332	<b>\$1,500</b>	100.0%	\$ 1,500
61-34-700	YOUTH SOCCER	\$6,912	\$16,000	\$13,833	<b>\$16,000</b>	0.0%	\$ -
61-34-710 (NEW)	ESPORTS	\$0	\$0	\$0	<b>\$500</b>	100.0%	\$ 500
61-34-800	AEROBICS	\$4,941	\$4,000	\$7,376	<b>\$0</b>	0.0%	\$ (4,000)
61-34-830	URBAN FISHING CLASSES	\$559	\$600	\$0	<b>\$0</b>	0.0%	\$ (600)
61-38-200	RECREATION CENTER DONATIONS	\$25	\$0	\$0	<b>\$0</b>	0.0%	\$ -
TOTAL CHARGES FOR SERVICES		<b>\$132,485</b>	<b>\$139,350</b>	<b>\$114,486</b>	<b>\$83,500</b>	-66.9%	\$ (55,850)
<b>CONTRIBUTIONS AND TRANSFERS</b>							
61-39-100	TRANSFER FROM GENERAL FUND	\$80,500	\$250,000	\$187,500	<b>\$80,000</b>	-212.5%	\$ (170,000)
61-39-300	CONTRIBUTION FROM SURPLUS	\$0	\$0	\$0	<b>\$0</b>	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		<b>\$80,500</b>	<b>\$250,000</b>	<b>\$187,500</b>	<b>\$80,000</b>	-212.5%	\$ (170,000)
<b>TOTAL FUND REVENUES</b>		<b>\$274,657</b>	<b>\$449,350</b>	<b>\$359,906</b>	<b>\$219,500</b>	-104.7%	\$ (229,850)
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
61-40-110	SALARIES & WAGES	\$77,964	\$155,287	\$109,710	<b>\$68,324</b>	-127.3%	\$ (86,963)
61-40-120	SALARIES & WAGES (PART TIME)	\$84,589	\$123,950	\$82,571	<b>\$59,984</b>	-106.6%	\$ (63,966)
61-40-130	EMPLOYEE BENEFITS	\$61,813	\$106,465	\$83,098	<b>\$52,151</b>	-104.1%	\$ (54,314)

# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
61-40-140	OVERTIME	\$1,034	\$0	\$5,879	\$0	0.0%	\$ -
61-40-145	REGISTRATION SOFTWARE	\$48	\$5,532	\$45	\$0	0.0%	\$ (5,532)
61-40-146	SPONSORSHIP/DONATION EXPENSE	\$4,225	\$0	\$1,216	\$0	0.0%	\$ -
61-40-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$250	\$1,000	\$239	\$0	0.0%	\$ (1,000)
61-40-230	EDUCATION, TRAINING & TRAVEL	\$2,476	\$10,829	\$3,483	\$0	0.0%	\$ (10,829)
61-40-235	UNIFORMS	\$2,730	\$0	\$1,583	\$1,700	100.0%	\$ 1,700
61-40-240	BASEBALL/SOFTBALL/TBALL SUPPLIES	\$6,525	\$6,000	\$3,030	\$10,000	40.0%	\$ 4,000
61-40-241	SOFTBALL SUPPLIES	\$3,438	\$2,500	\$206	\$0	0.0%	\$ (2,500)
61-40-242	TEEBALL SUPPLIES	\$365	\$1,500	\$553	\$0	0.0%	\$ (1,500)
61-40-250	EQUIPMENT MAINTENANCE	\$952	\$500	\$612	\$500	0.0%	\$ -
61-40-260	FUEL	\$1,657	\$1,250	\$1,514	\$0	0.0%	\$ (1,250)
61-40-280	TELEPHONE	\$1,305	\$1,620	\$1,530	\$0	0.0%	\$ (1,620)
61-40-NEW	BALLFIELD MAINTENANCE	\$0	\$0	\$0	\$10,000	100.0%	\$ 10,000
61-40-335	MISC SUPPLIES	\$492	\$617	\$1,410	\$341	-80.9%	\$ (276)
61-40-400	TUMBLING/GYMNASTICS	\$1,876	\$1,000	\$468	\$0	0.0%	\$ (1,000)
61-40-410	KIDS CAMPS/EVENTS	\$0	\$1,000	\$582	\$0	0.0%	\$ (1,000)
61-40-450	YOUTH VOLLEYBALL	\$1,042	\$1,000	\$1,059	\$1,000	0.0%	\$ -
61-40-470	KARATE	\$1,000	\$1,000	\$989	\$0	0.0%	\$ (1,000)
61-40-610	YOUTH SOCCER	\$2,838	\$3,000	\$1,400	\$3,000	0.0%	\$ -
61-40-630	FLAG FOOTBALL	\$2,238	\$1,500	\$1,880	\$1,500	0.0%	\$ -
61-40-650	WRESTLING	\$737	\$750	\$892	\$750	0.0%	\$ -
61-40-660	JR. JAZZ BASKETBALL	\$6,742	\$6,000	\$1,620	\$6,000	0.0%	\$ -
61-40-670	ADULT SPORTS	\$2,374	\$2,000	\$1,519	\$2,000	0.0%	\$ -
61-40-680	GOLF TOURNAMENTS	\$1,596	\$1,500	\$1,658	\$1,500	0.0%	\$ -
61-40-NEW	ESPORTS	\$0	\$0	\$0	\$250	100.0%	\$ 250
61-40-700	FUTURE PROGRAMS	\$938	\$1,000	\$0	\$500	-100.0%	\$ (500)
61-40-740	CAPITAL VEHICLE & EQUIPMENT	\$5,213	\$12,000	\$16,580	\$0	0.0%	\$ (12,000)
61-40-800	AEROBICS	\$252	\$250	\$366	\$0	0.0%	\$ (250)
61-40-730	CAPITAL PROJECTS	\$3,200	\$0	\$0	\$0	0.0%	\$ -
61-40-825	URBAN FISHING	\$211	\$300	\$189	\$0	0.0%	\$ (300)
61-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$280,118	\$449,350	\$325,882	\$219,500	-104.7%	\$ (229,850)



# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
<b>TOTAL FUND EXPENDITURES</b>		<b>\$280,118</b>	<b>\$449,350</b>	<b>\$325,882</b>	<b>\$219,500</b>	-104.7%	\$ (229,850)
<b>NET REVENUE OVER EXPENDITURES</b>		<b>-\$5,461</b>	<b>\$0</b>	<b>\$34,024</b>	<b>\$0</b>	100.0%	\$ 0
<b>COMMUNITY SERVICES (CS-EVENTS) - SPECIAL REVENUE FUND</b>							
<b>REVENUES:</b>							
<b><u>CHARGES FOR SERVICES</u></b>							
62-34-100	EASTER EGG EVENT REVENUE	\$554	\$0	\$1,490	<b>\$1,000</b>	100.0%	\$ 1,000
62-34-205	RODEO REVENUE	\$38,113	\$30,000	\$34,888	<b>\$35,000</b>	14.3%	\$ 5,000
62-34-206	BUCK-A-ROO	\$9,942	\$9,000	\$7,747	<b>\$9,000</b>	0.0%	\$ -
62-34-207	HORSE SHOE REVENUE	\$198	\$500	\$228	<b>\$250</b>	-100.0%	\$ (250)
62-34-230	HOME RUN DERBY	\$376	\$500	\$392	<b>\$500</b>	0.0%	\$ -
62-34-248	BOOTH RENTAL	\$4,623	\$3,500	\$411	<b>\$4,500</b>	22.2%	\$ 1,000
62-34-250	PARADE REVENUE	\$416	\$400	\$475	<b>\$400</b>	0.0%	\$ -
62-34-258	SANTAQUIN DAYS MISCELLANEOUS	\$120	\$150	\$201	<b>\$150</b>	0.0%	\$ -
62-34-259	MOUNTAIN BIKE RACE	\$0	\$700	\$0	<b>\$0</b>	0.0%	\$ (700)
62-34-260	FAMILY NIGHT	\$698	\$0	\$347	<b>\$0</b>	0.0%	\$ -
62-34-262	ART SHOW REVENUE	\$46	\$50	-\$18	<b>\$0</b>	0.0%	\$ (50)
62-34-263	HIPNO HICK	\$38	\$300	\$25	<b>\$0</b>	0.0%	\$ (300)
62-34-400	LITTLE MISS	\$35	\$0	\$0	<b>\$1,000</b>	100.0%	\$ 1,000
62-34-500	CONCERT - SUMMER SERIES	\$35	\$0	\$2,970	<b>\$0</b>	0.0%	\$ -
<b>TOTAL CHARGES FOR SERVICES</b>		<b>\$55,193</b>	<b>\$45,100</b>	<b>\$49,155</b>	<b>\$51,800</b>	12.9%	\$ 6,700
<b><u>MISCELLANEOUS REVENUE</u></b>							
62-38-300	FUND RAISER/DRAWING	\$0	\$0	\$18	<b>\$0</b>	0.0%	\$ -
62-38-900	DONATIONS	\$58,402	\$50,000	\$20,034	<b>\$40,000</b>	-25.0%	\$ (10,000)
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>\$58,402</b>	<b>\$50,000</b>	<b>\$20,052</b>	<b>\$40,000</b>	-25.0%	\$ (10,000)
<b><u>CONTRIBUTIONS AND TRANSFERS</u></b>							
62-39-100	TRANSFER FROM GENERAL FUND	\$3,000	\$60,600	\$45,450	<b>\$54,000</b>	-12.2%	\$ (6,600)
62-39-300	CONTRIBUTIONS FROM SURPLUS	\$0	\$0	\$0	<b>\$0</b>	0.0%	\$ -



# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
	TOTAL CONTRIBUTIONS AND TRANSFERS	\$3,000	\$60,600	\$45,450	\$54,000	-12.2%	\$ (6,600)
	TOTAL FUND REVENUES	\$116,594	\$155,700	\$114,657	\$145,800	-6.8%	\$ (9,900)
	EXPENDITURES:						
	<u>EXPENDITURES</u>						
62-40-110	SALARIES & WAGES	\$0	\$45,793	\$17,490	\$28,149	-62.7%	\$ (17,644)
62-40-130	EMPLOYEE BENEFITS	\$0	\$12,458	\$6,255	\$14,985	16.9%	\$ 2,527
62-40-206	BUCK-A-ROO	\$17,023	\$12,000	\$3,937	\$12,000	0.0%	\$ -
62-40-207	RODEO QUEEN CONTEST	\$950	\$1,200	\$1,200	\$1,200	0.0%	\$ -
62-40-245	MISC	\$975	\$1,500	\$503	\$1,666	10.0%	\$ 166
62-40-260	RODEO EXPENSE	\$42,756	\$40,000	\$43,327	\$40,000	0.0%	\$ -
62-40-261	HORSE SHOE CONTEST	\$464	\$400	\$640	\$500	20.0%	\$ 100
62-40-270	PERMITS	\$200	\$200	\$200	\$200	0.0%	\$ -
62-40-305	CONCERT IN THE PARK	\$4,697	\$0	\$0	\$0	0.0%	\$ -
62-40-312	HOME RUN DERBY	\$1,003	\$1,000	\$1,010	\$1,000	0.0%	\$ -
62-40-316	CAR SHOW	\$0	\$0	\$0	\$1,000	100.0%	\$ 1,000
62-40-317	FUN RUN	\$0	\$0	\$208	\$0	0.0%	\$ -
62-40-320	ACTIVITIES IN THE PARK	\$1,385	\$1,100	\$3,298	\$1,100	0.0%	\$ -
62-40-321	ART SHOW	\$0	\$250	\$0	\$250	0.0%	\$ -
62-40-335	FIREWORKS	\$16,000	\$8,000	\$0	\$8,000	0.0%	\$ -
62-40-338	PARADE EXPENSE	\$1,078	\$749	\$780	\$750	0.1%	\$ 1
62-40-339	CHILDRENS PARADE	\$0	\$200	\$0	\$200	0.0%	\$ -
62-40-NEW	TEEN EVENTS	\$0	\$0	\$0	\$200	100.0%	\$ 200
62-40-480	MOVIE IN THE PARK	\$1,155	\$650	\$1,165	\$1,200	45.8%	\$ 550
62-40-482	LITTLE MISS	\$0	\$0	\$0	\$1,000	100.0%	\$ 1,000
62-40-483	SPONSORS	\$1,305	\$1,500	\$1,869	\$1,500	0.0%	\$ -
62-40-490	FAMILY NIGHT EXPENSES	\$5,202	\$5,400	\$5,417	\$5,400	0.0%	\$ -
62-40-610	SANTAQUIN DAYS AD BOOKLET	\$23,074	\$21,500	\$27,506	\$21,500	0.0%	\$ -
62-40-NEW	FUTURE PROGRAMS	\$0	\$0	\$0	\$2,000	100.0%	\$ 2,000
62-40-800	EASTER EGG EVENT EXPENSE	\$1,804	\$1,800	\$1,227	\$2,000	10.0%	\$ 200
62-40-900	CONCERT - SUMMER SERIES	\$44	\$0	\$0	\$0	0.0%	\$ -

# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
	TOTAL EXPENDITURES	\$119,321	\$155,700	\$116,193	\$145,800	-6.8%	\$ (9,900)
	TOTAL FUND EXPENDITURES	\$119,321	\$155,700	\$116,193	\$145,800	-6.8%	\$ (9,900)
	NET REVENUE OVER EXPENDITURES	-\$2,727	\$0	-\$1,536	\$0	100.0%	\$ 0
<b>COMMUNITY SERVICES (CS-MUSEUM) - SPECIAL REVENUE FUND</b>							
<b>REVENUES:</b>							
<b>INTERGOVERNMENTAL REVENUE</b>							
63-33-200	OTHER DONATIONS	\$315	\$0	\$0	\$1,000	100.0%	\$ 1,000
63-33-220	ROOF DONATIONS	\$0	\$0	\$2,448	\$0	0.0%	\$ -
63-33-NEW	GIFT SHOP REVENUE	\$0	\$0	\$0	\$500	100.0%	\$ 500
	TOTAL INTERGOVERNMENTAL REVENUE	\$315	\$0	\$2,448	\$1,500	100.0%	\$ 1,500
<b>CONTRIBUTIONS AND TRANSFERS</b>							
63-39-100	TRANSFER FROM GENERAL FUND	\$10,000	\$22,500	\$16,875	\$11,750	-91.5%	\$ (10,750)
63-39-300	CONTRIBUTION FROM SURPLUS	\$0	\$0	\$0	\$5,000	100.0%	\$ 5,000
	TOTAL CONTRIBUTIONS AND TRANSFERS	\$10,000	\$22,500	\$16,875	\$16,750	-34.3%	\$ (5,750)
	<b>TOTAL FUND REVENUES</b>	<b>\$10,315</b>	<b>\$22,500</b>	<b>\$19,323</b>	<b>\$18,250</b>	<b>-23.3%</b>	<b>\$ (4,250)</b>
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
63-40-120	SALARIES & WAGES (PART TIME)	\$5,625	\$16,425	\$10,408	\$11,720	-40.1%	\$ (4,705)
63-40-130	EMPLOYEE BENEFITS	\$442	\$5,324	\$3,150	\$913	-483.2%	\$ (4,411)
63-40-220	NOTICES, ORDINANCES, PUBLICATIONS	\$0	\$0	\$619	\$500	100.0%	\$ 500
63-40-240	SUPPLIES	\$296	\$751	\$468	\$1,117	32.8%	\$ 366
63-40-NEW	GIFT SHOP EXPENSES	\$0	\$0	\$0	\$250	100.0%	\$ 250
63-40-300	BLDG & GROUND MAINTENANCE	\$0	\$0	\$0	\$750	100.0%	\$ 750
63-40-310	PROFESSIONAL & TECHNICAL SVCS	\$670	\$0	\$225	\$0	0.0%	\$ -

# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
63-40-NEW	OTHER SERVICES	\$0	\$0	\$0	\$3,000	100.0%	\$ 3,000
63-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
	TOTAL EXPENDITURES	\$7,033	\$22,500	\$14,870	\$18,250	-23.3%	\$ (4,250)
	TOTAL FUND EXPENDITURES	\$7,033	\$22,500	\$14,870	\$18,250	-23.3%	\$ (4,250)
	NET REVENUE OVER EXPENDITURES	\$3,282	\$0	\$4,453	\$0	100.0%	\$ 0
<b>COMMUNITY SERVICES (CS-ROYALTY) - SPECIAL REVENUE FUND</b>							
<b>REVENUES:</b>							
<b>REVENUE:</b>							
64-38-800	QUEEN FUNDRAISING REVENUE	\$0	\$1,500	\$1,039	\$1,500	0.0%	\$ -
64-38-900	DONATIONS	\$839	\$900	\$0	\$900	0.0%	\$ -
64-38-950	PAGEANT TICKET SALES	\$1,881	\$1,400	\$645	\$1,400	0.0%	\$ -
64-38-953	PAGEANT AD BOOK SALES	\$0	\$0	\$0	\$0	0.0%	\$ -
64-38-960	LITTLE MISS REVENUE	\$2,033	\$1,000	\$1,322	\$0	0.0%	\$ (1,000)
64-39-100	TRANSFER FROM GENERAL FUND	\$8,300	\$8,300	\$6,225	\$8,300	0.0%	\$ -
64-39-150	CONTRIBUTION FROM FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
	TOTAL INTERGOVERNMENTAL REVENUE	\$13,053	\$13,100	\$9,230	\$12,100	-8.3%	\$ (1,000)
	TOTAL FUND REVENUES	\$13,053	\$13,100	\$9,230	\$12,100	-8.3%	\$ (1,000)
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
64-40-100	FLOAT EXPENSES	\$696	\$1,000	\$66	\$1,500	33.3%	\$ 500
64-40-200	PAGEANT EXPENSES	\$2,904	\$2,750	\$742	\$2,000	-37.5%	\$ (750)
64-40-300	MISS SANTAQUIN SCHOLARSHIPS	\$2,524	\$6,100	\$3,880	\$7,300	16.4%	\$ 1,200
64-40-500	OTHER	\$0	\$500	\$196	\$800	37.5%	\$ 300
64-40-600	QUEEN FUND RAISING EXPENSE	\$496	\$500	\$250	\$500	0.0%	\$ -
64-40-700	LITTLE MISS EXPENSES	\$1,097	\$1,000	\$56	\$0	0.0%	\$ (1,000)

# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
64-40-800	MISS UTAH ASSOC FEES	\$0	\$750	\$640	\$0	0.0%	\$ (750)
64-40-805	MISS UTAH PREP EXPENSES	\$0	\$500	\$975	\$0	0.0%	\$ (500)
64-40-900	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$7,717	\$13,100	\$6,804	\$12,100	-8.3%	\$ (1,000)
TOTAL FUND EXPENDITURES		\$7,717	\$13,100	\$6,804	\$12,100	-8.3%	\$ (1,000)
NET REVENUE OVER EXPENDITURES		\$5,336	\$0	\$2,426	\$0	0.0%	\$ -
<b>STORM DRAINAGE IMPACT FEE FUND</b>							
<b>REVENUES:</b>							
<b>REVENUE:</b>							
65-38-100	INTEREST EARNINGS	\$0	\$200	\$0	\$200	0.0%	\$ -
65-38-800	IMPACT FEE REVENUE	\$4,737	\$184,800	\$179,184	\$115,500	-60.0%	\$ (69,300)
65-39-100	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL REVENUE:		\$4,737	\$185,000	\$179,184	\$115,700	-59.9%	\$ (69,300)
TOTAL FUND REVENUES		\$4,737	\$185,000	\$179,184	\$115,700	-59.9%	\$ (69,300)
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
65-40-720	IMPACT FEE EXPENSE	\$0	\$185,000	\$0	\$115,700	-59.9%	\$ (69,300)
65-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
65-40-900	TRANSFER TO OTHER FUNDS	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$0	\$185,000	\$0	\$115,700	-59.9%	\$ (69,300)
TOTAL FUND EXPENDITURES		\$0	\$185,000	\$0	\$115,700	-59.9%	\$ (69,300)
NET REVENUE OVER EXPENDITURES		\$4,737	\$0	\$179,184	\$0	0.0%	\$ -

# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
<b>RAP TAX FUND</b>							
<b>REVENUES:</b>							
<b>REVENUE:</b>							
66-38-100	INTEREST EARNINGS	\$1	\$200	\$319	\$425	52.9%	\$ 225
66-38-800	RAP TAX REVENUE	\$3,775	\$47,000	\$43,690	\$55,575	15.4%	\$ 8,575
66-39-100	CONTRIBUTION FROM FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
66-39-100	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL REVENUE:		\$3,776	\$47,200	\$44,009	\$56,000	15.7%	\$ 8,800
<b>TOTAL FUND REVENUES</b>		\$3,776	\$47,200	\$44,009	\$56,000	15.7%	\$ 8,800
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
66-40-720	RAP TAX EXPENSE	\$0	\$47,200	\$0	\$56,000	15.7%	\$ 8,800
66-40-900	TRANSFER TO OTHER FUNDS	\$0	\$0	\$0	\$0	0.0%	\$ -
66-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$0	\$47,200	\$0	\$56,000	15.7%	\$ 8,800
<b>TOTAL FUND EXPENDITURES</b>		\$0	\$47,200	\$0	\$56,000	15.7%	\$ 8,800
<b>NET REVENUE OVER EXPENDITURES</b>		\$3,776	\$0	\$44,009	\$0	0.0%	\$ -
<b>COMMUNITY SERVICES (CS-ADMINISTRATION) - SPECIAL REVENUE FUND</b>							
<b>REVENUES:</b>							
<b>REVENUE:</b>							
68-34-(NEW) 150	PARK RENTAL REVENUE	\$0	\$0	\$0	\$1,000	100.0%	\$ 1,000

# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
68-34-(NEW) 160	UTAH COUNTY RECREATION GRANT	\$0	\$0	\$0	\$5,800	100.0%	\$ 5,800
68-39-(NEW) 100	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$167,250	100.0%	\$ 167,250
TOTAL REVENUE:		\$0	\$0	\$0	\$174,050	100.0%	\$ 174,050
TOTAL FUND REVENUES		\$0	\$0	\$0	\$174,050	100.0%	\$ 174,050
EXPENDITURES:							
EXPENDITURES							
68-40-110 (New)	SALARIES & WAGES	\$0	\$0	\$0	\$82,069	100.0%	\$ 82,069
68-40-120 (New)	SALARIES & WAGES (PART TIME)	\$0	\$0	\$0	\$20,820	100.0%	\$ 20,820
68-40-130 (New)	EMPLOYEE BENEFITS	\$0	\$0	\$0	\$50,490	100.0%	\$ 50,490
68-40-210 (New)	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$0	\$0	\$0	\$1,060	100.0%	\$ 1,060
68-40-230 (New)	EDUCATION, TRAINING & TRAVEL	\$0	\$0	\$0	\$4,500	100.0%	\$ 4,500
68-40-240 (New)	SUPPLIES	\$0	\$0	\$0	\$660	100.0%	\$ 660
68-40-250 (New)	EQUIPMENT MAINTENANCE	\$0	\$0	\$0	\$250	100.0%	\$ 250
68-40-260 (New)	FUEL	\$0	\$0	\$0	\$1,250	100.0%	\$ 1,250
68-40-280 (New)	TELEPHONE	\$0	\$0	\$0	\$1,650	100.0%	\$ 1,650
68-40-300 (New)	BUILDINGS & GROUNDS MAINTENANCE	\$0	\$0	\$0	\$500	100.0%	\$ 500
68-40-310 (New)	PROFESSIONAL & TECHNICAL	\$0	\$0	\$0	\$500	100.0%	\$ 500
68-40-610 (New)	OTHER SERVICES	\$0	\$0	\$0	\$1,000	100.0%	\$ 1,000
68-40-620 (NEW)	HEALTH & WELLNESS INITIATIVE	\$0	\$0	\$0	\$2,500	100.0%	\$ 2,500
68-40-630 (NEW)	OUTDOOR RECREATION INITIATIVE	\$0	\$0	\$0	\$1,000	100.0%	\$ 1,000
68-40-640 (NEW)	UT CO REC GRANT	\$0	\$0	\$0	\$5,800	100.0%	\$ 5,800
68-40-730 (New)	CAPITAL PROJECTS	\$0	\$0	\$0	\$0	0.0%	\$ -
68-40-740 (New)	CAPITAL VEHICLE & EQUIPMENT	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$0	\$0	\$0	\$174,050	100.0%	\$ 174,050
TOTAL FUND EXPENDITURES		\$0	\$0	\$0	\$174,050	100.0%	\$ 174,050
NET REVENUE OVER EXPENDITURES		\$0	\$0	\$0	\$0	100.0%	\$ 0
COMMUNITY SERVICES (CS-CLASSES) - SPECIAL REVENUE FUND							

# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
<b>REVENUES:</b>							
<b>CHARGES FOR SERVICES</b>							
69-34-NEW	SNACK SHACK	\$0	\$0	\$0	<b>\$6,200</b>	100.0%	\$ 6,200
69-34-NEW	TUMBLING/GYMNASTICS	\$0	\$0	\$0	<b>\$23,000</b>	100.0%	\$ 23,000
69-34-NEW	KIDS CAMPS/EVENTS	\$0	\$0	\$0	<b>\$2,700</b>	100.0%	\$ 2,700
69-34-NEW	MARTIAL ARTS	\$0	\$0	\$0	<b>\$20,000</b>	100.0%	\$ 20,000
69-34-NEW	TENNIS	\$0	\$0	\$0	<b>\$2,500</b>	100.0%	\$ 2,500
69-34-NEW	AEROBICS	\$0	\$0	\$0	<b>\$5,500</b>	100.0%	\$ 5,500
69-34-NEW	YOUTH FISHING CLASSES	\$0	\$0	\$0	<b>\$600</b>	100.0%	\$ 600
69-34-NEW	FUTURE PROGRAMS	\$0	\$0	\$0	<b>\$1,000</b>	100.0%	\$ 1,000
69-34-NEW	KRAV MAGA	\$0	\$0	\$0	<b>\$5,000</b>	100.0%	\$ 5,000
69-34-NEW	STUNTS	\$0	\$0	\$0	<b>\$4,300</b>	100.0%	\$ 4,300
69-34-NEW	ART & CRAFT CLASSES	\$0	\$0	\$0	<b>\$2,500</b>	100.0%	\$ 2,500
69-34-NEW	HUNTER SAFETY CLASSES	\$0	\$0	\$0	<b>\$1,500</b>	100.0%	\$ 1,500
69-34-NEW	CHILD CARE	\$0	\$0	\$0	<b>\$3,600</b>	100.0%	\$ 3,600
69-34-NEW	PRE SCHOOL CLASSES	\$0	\$0	\$0	<b>\$1,300</b>	100.0%	\$ 1,300
TOTAL CHARGES FOR SERVICES		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$79,700</b>	100.0%	\$ 79,700
<b>CONTRIBUTIONS AND TRANSFERS</b>							
69-39-100 (NEW)	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	<b>\$30,000</b>	100.0%	\$ 30,000
69-39-300 (NEW)	CONTRIBUTION FROM SURPLUS	\$0	\$0	\$0	<b>\$0</b>	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	100.0%	\$ 30,000
<b>TOTAL FUND REVENUES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$109,700</b>	100.0%	\$ 109,700
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
69-40-110 (NEW)	SALARIES & WAGES	\$0	\$0	\$0	<b>\$28,149</b>	100.0%	\$ 28,149
69-40-120 (NEW)	SALARIES & WAGES (PART TIME)	\$0	\$0	\$0	<b>\$51,096</b>	100.0%	\$ 51,096



# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
69-40-130 (NEW)	EMPLOYEE BENEFITS	\$0	\$0	\$0	\$19,834	100.0%	\$ 19,834
69-40-335 (NEW)	MISC SUPPLIES	\$0	\$0	\$0	\$371	100.0%	\$ 371
69-40-400 (NEW)	TUMBLING/GYMNASTICS	\$0	\$0	\$0	\$1,000	100.0%	\$ 1,000
69-40-410 (NEW)	KIDS CAMPS/EVENTS	\$0	\$0	\$0	\$1,200	100.0%	\$ 1,200
69-40-470 (NEW)	"MARTIAL ARTS"	\$0	\$0	\$0	\$2,200	100.0%	\$ 2,200
69-40-484 (NEW)	SNACK SHACK	\$0	\$0	\$0	\$2,500	100.0%	\$ 2,500
69-40-640 (NEW)	TENNIS	\$0	\$0	\$0	\$250	100.0%	\$ 250
69-40-700 (NEW)	FUTURE PROGRAMS	\$0	\$0	\$0	\$500	100.0%	\$ 500
69-40-800 (NEW)	AEROBICS	\$0	\$0	\$0	\$500	100.0%	\$ 500
69-40-NEW	KRAV MAGA	\$0	\$0	\$0	\$250	100.0%	\$ 250
69-40-NEW	STUNTS	\$0	\$0	\$0	\$250	100.0%	\$ 250
69-40-NEW	ART & CRAFT CLASSES	\$0	\$0	\$0	\$1,300	100.0%	\$ 1,300
69-40-NEW	HUNTER SAFETY CLASSES	\$0	\$0	\$0	\$100	100.0%	\$ 100
69-40-NEW	CHILD CARE	\$0	\$0	\$0	\$100	100.0%	\$ 100
69-40-NEW	PRESCHOOL CLASSES	\$0	\$0	\$0	\$100	100.0%	\$ 100
TOTAL EXPENDITURES		\$0	\$0	\$0	\$109,700	100.0%	\$ 109,700
TOTAL FUND EXPENDITURES		\$0	\$0	\$0	\$109,700	100.0%	\$ 109,700
NET REVENUE OVER EXPENDITURES		\$0	\$0	\$0	\$0	100.0%	\$ 0
COMMUNITY SERVICES (CS-LIBRARY) - SPECIAL REVENUE FUND							
REVENUES:							
TAXES							
72-31-100	CURRENT PROPERTY TAXES	\$63,949	\$67,865	\$68,991	\$72,802	6.8%	\$ 4,937
TOTAL TAXES		\$63,949	\$67,865	\$68,991	\$72,802	6.8%	\$ 4,937
MISCELLANEOUS REVENUE							
72-38-200	OTHER GRANT REVENUE	\$20,200	\$10,200	\$0	\$0	0.0%	\$ (10,200)
72-38-300	LIBRARY BOARD FUND RAISER	\$642	\$1,000	\$491	\$1,000	0.0%	\$ -

# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
72-33-600	LIBRARY CLEF FUNDS	\$4,200	\$4,000	\$4,200	<b>\$4,200</b>	4.8%	\$ 200
72-38-800	MISC.-FINES/COPIES/SALES/DONAT	\$3,646	\$5,000	\$2,684	<b>\$5,000</b>	0.0%	\$ -
72-38-810	MISC.-BOOK SALES	\$206	\$0	\$100	<b>\$200</b>	100.0%	\$ 200
TOTAL MISCELLANEOUS REVENUE		<b>\$28,894</b>	<b>\$20,200</b>	<b>\$7,475</b>	<b>\$10,400</b>	-94.2%	\$ (9,800)
<b>CONTRIBUTIONS AND TRANSFERS</b>							
72-39-410	TRANSFER FROM GENERAL FUND	\$92,667	\$95,700	\$71,775	<b>\$89,230</b>	-7.3%	\$ (6,470)
72-39-990	CONTRIBUTION FROM FUND BALANCE	\$0	\$0	\$0	<b>\$0</b>	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		<b>\$92,667</b>	<b>\$95,700</b>	<b>\$71,775</b>	<b>\$89,230</b>	-7.3%	\$ (6,470)
<b>TOTAL FUND REVENUES</b>		<b>\$185,511</b>	<b>\$183,765</b>	<b>\$148,241</b>	<b>\$172,432</b>	-6.6%	\$ (11,333)
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
72-40-110	SALARIES & WAGES	\$57,510	\$66,696	\$50,400	<b>\$60,432</b>	-10.4%	\$ (6,264)
72-40-120	SALARIES & WAGES (PART TIME)	\$53,234	\$57,244	\$40,171	<b>\$57,635</b>	0.7%	\$ 391
72-40-130	EMPLOYEE BENEFITS	\$26,403	\$25,984	\$23,362	<b>\$29,166</b>	10.9%	\$ 3,182
72-40-210	BOOKS, SUBSCRIPTIONS & MEMBERS	\$10,597	\$11,000	\$8,921	<b>\$11,000</b>	0.0%	\$ -
72-40-230	EDUCATION, TRAINING & TRAVEL	\$657	\$1,000	\$127	<b>\$1,000</b>	0.0%	\$ -
72-40-240	SUPPLIES	\$8,597	\$6,641	\$7,055	<b>\$8,000</b>	17.0%	\$ 1,359
72-40-600	LIBRARY-CLEF FUNDS	\$4,292	\$4,000	\$330	<b>\$4,200</b>	4.8%	\$ 200
72-40-601	LSTA GRANT EXPENSES	\$0	\$0	\$0	<b>\$0</b>	0.0%	\$ -
72-40-760	OTHER GRANT EXPENSES	\$19,107	\$0	\$0	<b>\$0</b>	0.0%	\$ -
72-40-770	LIBRARY BOARD FUND RAISER	\$77	\$1,000	\$51	<b>\$1,000</b>	0.0%	\$ -
72-90-100	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	<b>\$0</b>	0.0%	\$ -
TOTAL EXPENDITURES		<b>\$180,474</b>	<b>\$183,765</b>	<b>\$130,418</b>	<b>\$172,432</b>	-6.6%	\$ (11,333)
<b>TOTAL FUND EXPENDITURES</b>		<b>\$180,474</b>	<b>\$183,765</b>	<b>\$130,418</b>	<b>\$172,432</b>	-6.6%	\$ (11,333)
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$5,036</b>	<b>\$0</b>	<b>\$17,824</b>	<b>\$0</b>	100.0%	\$ (0)
<b>COMMUNITY SERVICES (CS-SENIOR CITIZENS) - SPECIAL REVENUE FUND</b>							

# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
<b>REVENUES:</b>							
<b><u>CHARGES FOR SERVICES</u></b>							
75-34-000	MEMBERSHIP DUES	\$384	\$400	\$270	<b>\$400</b>	0.0%	\$ -
75-34-200	ELDRED REVENUES	\$0	\$0	\$2,000	<b>\$2,000</b>	100.0%	\$ 2,000
75-34-300	MEALS	\$9,697	\$9,500	\$6,316	<b>\$9,500</b>	0.0%	\$ -
75-34-400	MOUNTAINLAND ASSOC OF GOVTS	\$8,385	\$7,850	\$5,470	<b>\$7,850</b>	0.0%	\$ -
75-34-500	CLASSES	\$0	\$0	\$134	<b>\$250</b>	100.0%	\$ 250
TOTAL CHARGES FOR SERVICES		<b>\$18,465</b>	<b>\$17,750</b>	<b>\$14,190</b>	<b>\$20,000</b>	11.3%	\$ 2,250
<b><u>MISCELLANEOUS REVENUE</u></b>							
75-38-900	SUNDRY	\$760	\$800	\$7,521	<b>\$800</b>	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE		<b>\$760</b>	<b>\$800</b>	<b>\$7,521</b>	<b>\$800</b>	0.0%	\$ -
<b><u>CONTRIBUTIONS AND TRANSFERS</u></b>							
75-39-150	CONTRIBUTION FROM FUND BALANCE	\$0	\$0	\$0	<b>\$0</b>	0.0%	\$ -
75-39-100	TRANSFER FROM GENERAL FUND	\$27,250	\$38,500	\$28,875	<b>\$37,750</b>	-2.0%	\$ (750)
TOTAL CONTRIBUTIONS AND TRANSFERS		<b>\$27,250</b>	<b>\$38,500</b>	<b>\$28,875</b>	<b>\$37,750</b>	-2.0%	\$ (750)
<b>TOTAL FUND REVENUES</b>		<b>\$46,475</b>	<b>\$57,050</b>	<b>\$50,586</b>	<b>\$58,550</b>	2.6%	\$ 1,500
<b>EXPENDITURES:</b>							
<b><u>EXPENDITURES</u></b>							
75-40-120	SALARIES & WAGES (PART TIME)	\$25,547	\$34,047	\$23,228	<b>\$36,206</b>	6.0%	\$ 2,159
75-40-130	EMPLOYEE BENEFITS	\$2,712	\$7,399	\$4,592	<b>\$3,436</b>	-115.3%	\$ (3,963)
75-40-200	EDUCATION, TRAVEL, TRAINING	\$35	\$0	\$117	<b>\$0</b>	0.0%	\$ -
75-40-210	MEMBERSHIPS	\$59	\$100	\$93	<b>\$100</b>	0.0%	\$ -
75-40-240	SUPPLIES	\$0	\$504	\$302	<b>\$500</b>	-0.8%	\$ (4)
75-40-250	EQUIPMENT SUPPLIES & MAINT	\$310	\$500	\$412	<b>\$500</b>	0.0%	\$ -
75-40-260 (NEW)	FUEL	\$0	\$0	\$0	<b>\$750</b>	100.0%	\$ 750
75-40-300	BUILDINGS & GROUND MAINTENANCE	\$125	\$500	\$0	<b>\$500</b>	0.0%	\$ -

# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
75-40-480	FOOD	\$14,665	\$14,000	\$9,856	<b>\$14,000</b>	0.0%	\$ -
75-40-482	ELDRED FUND EXPENSES	\$0	\$0	\$933	<b>\$2,000</b>	100.0%	\$ 2,000
75-40-620	SUNDRY	\$0	\$0	\$637	<b>\$108</b>	100.0%	\$ 108
75-40-610 (NEW)	OTHER SERVICES	\$0	\$0	\$0	<b>\$450</b>	100.0%	\$ 450
75-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	<b>\$0</b>	0.0%	\$ -
TOTAL EXPENDITURES		<b>\$43,452</b>	<b>\$57,050</b>	<b>\$40,170</b>	<b>\$58,550</b>	2.6%	\$ 1,500
TOTAL FUND EXPENDITURES		<b>\$43,452</b>	<b>\$57,050</b>	<b>\$40,170</b>	<b>\$58,550</b>	2.6%	\$ 1,500
NET REVENUE OVER EXPENDITURES		<b>\$3,023</b>	<b>\$0</b>	<b>\$10,417</b>	<b>\$0</b>	100.0%	\$ 0
<b>FIRE - SPECIAL REVENUE FUND</b>							
<b>REVENUES:</b>							
<b>INTERGOVERNMENTAL REVENUE</b>							
76-33-405	EMT STATE GRANT	\$4,206	\$3,000	\$4,136	<b>\$3,000</b>	0.0%	\$ -
76-33-450	FIRE STATE GRANT	\$0	\$11,500	\$0	<b>\$11,500</b>	0.0%	\$ -
76-33-NEW	CARES ACT FEDERAL FUNDING				<b>\$932,327</b>	100.0%	\$ 932,327
76-34-300	EMPG GRANT REVENUE	\$11,000	\$5,000	\$3,500	<b>\$5,000</b>	0.0%	\$ -
TOTAL INTERGOVERNMENTAL REVENUE		<b>\$15,206</b>	<b>\$19,500</b>	<b>\$7,636</b>	<b>\$951,827</b>	98.0%	\$ 932,327
<b>CHARGES FOR SERVICES</b>							
76-34-000	EMS SERVICE (GOSHEN-GENOLA)	\$4,200	\$4,200	\$1,300	<b>\$4,200</b>	0.0%	\$ -
76-34-270	COUNTY FIRE FEES	\$6,960	\$7,000	\$1,688	<b>\$5,000</b>	-40.0%	\$ (2,000)
76-34-280	E & F RECOVERY (FIRE DEPT)	\$0	\$0	\$0	<b>\$0</b>	0.0%	\$ -
76-34-290	WILDLAND FIRE REVENUE	\$262,231	\$10,000	\$62,193	<b>\$30,000</b>	66.7%	\$ 20,000
76-34-400	CERT REGISTRATION	\$0		\$350	<b>\$0</b>	0.0%	\$ -
76-34-900	AMBULANCE FEES	\$172,435	\$190,000	\$132,652	<b>\$190,000</b>	0.0%	\$ -
TOTAL CHARGES FOR SERVICES		<b>\$445,826</b>	<b>\$211,200</b>	<b>\$198,183</b>	<b>\$229,200</b>	7.9%	\$ 18,000
<b>MISCELLANEOUS REVENUE</b>							
76-38-100	INTEREST EARNINGS		\$0				

# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
76-38-900	MISC REVENUE	\$15,868	\$4,000	\$5,523	\$5,000	20.0%	\$ 1,000
	TOTAL MISCELLANEOUS REVENUE	\$15,868	\$4,000	\$5,523	\$5,000	20.0%	\$ 1,000
	<b>CONTRIBUTIONS AND TRANSFERS</b>						
76-36-150	CONTRIBUTION FROM FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
76-39-100	TRANSFER FROM GENERAL FUND	\$270,000	\$389,000	\$291,750	\$370,000	-5.1%	\$ (19,000)
	TOTAL CONTRIBUTIONS AND TRANSFERS	\$270,000	\$389,000	\$291,750	\$370,000	-5.1%	\$ (19,000)
	<b>TOTAL FUND REVENUES</b>	<b>\$746,900</b>	<b>\$623,700</b>	<b>\$503,092</b>	<b>\$1,556,027</b>	<b>59.9%</b>	<b>\$ 932,327</b>
	<b>EXPENDITURES:</b>						
	<b><u>FIRE PROTECTION</u></b>						
76-57-120	SALARIES & WAGES (PART TIME)	\$383,661	\$402,954	\$270,489	\$397,122	-1.5%	\$ (5,832)
76-57-130	EMPLOYEE BENEFITS	\$49,411	\$48,032	\$31,001	\$41,817	-14.9%	\$ (6,215)
76-57-131	UNEMPLOYMENT EXPENSE	\$34	\$0	\$0	\$0	0.0%	\$ -
76-57-132	EMPLOYEE RECOGNITIONS	\$0	\$3,500	\$4,299	\$4,200	16.7%	\$ 700
76-57-210	BOOKS, SUBSCRIPTIONS, MEMBERSHIPS	\$9,361	\$3,000	\$9,261	\$3,000	0.0%	\$ -
76-57-211	EMS BILLING SERVICES EXPENSE	\$14,587	\$18,000	\$11,051	\$15,000	-20.0%	\$ (3,000)
76-57-230	FIRE - EDUCATION, TRAINING & TRAVEL	\$6,322	\$7,000	\$4,416	\$7,000	0.0%	\$ -
76-57-235	EMS - EDUCATION, TRAINING & TRAVEL	\$5,707	\$9,000	\$11,067	\$9,000	0.0%	\$ -
76-57-240	FIRE-SUPPLIES	\$18,075	\$17,500	\$18,867	\$8,000	-118.8%	\$ (9,500)
76-57-242	EMS-SUPPLIES	\$39,877	\$36,000	\$26,021	\$35,000	-2.9%	\$ (1,000)
76-57-244	UNIFORMS	\$7,201	\$4,614	\$1,345	\$5,000	7.7%	\$ 386
76-57-246	EMERGENCY MANAGEMENT	\$2,125	\$2,500	\$3,159	\$5,000	50.0%	\$ 2,500
76-57-247 (NEW)	COVID-19 RELATED EXPENSES	\$0	\$0	\$2,175	\$932,327	100.0%	\$ 932,327
76-57-250	FIRE - EQUIPMENT MAINTENANCE	\$30,201	\$20,000	\$24,243	\$25,000	20.0%	\$ 5,000
76-57-252	EMS - EQUIPMENT MAINTENANCE	\$0	\$0	\$0	\$5,180	100.0%	\$ 5,180
76-57-260	FUEL	\$10,031	\$6,000	\$5,211	\$6,000	0.0%	\$ -
76-57-280	TELEPHONE	\$1,087	\$1,200	\$222	\$0	0.0%	\$ (1,200)
76-57-300	STATE MEDICAID ASSESSMENT	\$5,162	\$5,500	\$7,393	\$8,000	31.3%	\$ 2,500
76-57-620	MEDICAL SERVICES (DRUG/SHOTS)	\$331	\$600	\$0	\$600	0.0%	\$ -
76-57-700	WILDLAND EXPENDITURES	\$57,636	\$10,000	\$3,595	\$10,000	0.0%	\$ -
76-57-702	WILDLAND PPE/GRANT	\$1,500	\$11,500	\$0	\$11,500	0.0%	\$ -

# Santaquin City

## 2020-2021 Final Budget

Account Number	Description	Actuals (2018-2019)	Revised Budget (2019-2020)	Actuals as of March 31, 2020 (2019-2020) 75%	Projected Budget (2020-2021)	%Chg.	\$ Chg.
76-57-705	EMPG GRANT EXPENSE	\$0	\$5,000	\$0	<b>\$5,000</b>	0.0%	\$ -
76-57-740	FIRE - CAPITAL-VEHICLES & EQUIPMENT	\$17,813	\$5,000	\$228	<b>\$0</b>	0.0%	\$ (5,000)
76-57-(New) 741	FIRE - PPE ROTATION	\$0	\$0	\$0	<b>\$15,000</b>	100.0%	\$ 15,000
76-57-742	EMS - CAPITAL-VEHICLES & EQUIPMENT	\$0	\$6,800	\$0	<b>\$6,800</b>	0.0%	\$ -
76-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	<b>\$482</b>	100.0%	\$ 482
76-57-750	CAPTIAL PROJECTS	\$0	\$0	\$0	<b>\$0</b>	0.0%	\$ -
TOTAL FIRE PROTECTION		<b>\$660,125</b>	<b>\$623,700</b>	<b>\$434,042</b>	<b>\$1,556,027</b>	59.9%	\$ 932,327
TOTAL FUND EXPENDITURES		<b>\$660,125</b>	<b>\$623,700</b>	<b>\$434,042</b>	<b>\$1,556,027</b>	59.9%	\$ 932,327
NET REVENUE OVER EXPENDITURES		<b>\$86,775</b>	<b>\$0</b>	<b>\$69,050</b>	<b>\$0</b>	100.0%	\$ 0

Estimated New Home Construction: **150**

## **RESOLUTION No. 06-01-2020**

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

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

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

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

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





## FEE SCHEDULE

June 16, 2020

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 - \$525.00 (\$125.00 Utah County Review)
- 5.00 acres or more - \$525.00 (\$125.00 Utah County Fee) + \$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 - \$1,600 x (# of lots)<sup>0.385</sup>
- 11-100 lot Subdivision - \$2,075 x (# of lots)<sup>0.273</sup>
- 100+ lot Subdivision - \$4,025 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 - \$2,300 x (# of lots)<sup>0.148</sup>
- 100+ lot Subdivision - \$3,325 x (# of lots)<sup>0.068</sup>

#### Additional DRC / Modified Final Plat Review – Varies (based on staff time spent & current hourly rates)

#### Lot Line Adjustment Review - \$150.00

#### Recording Fees - According to Utah County fee schedule. (Checks made out to Utah County Recorder's Office)

#### Plat approval extension request - \$200.00

#### Condominium Plat Review - \$1,000

#### Site Plan Review (two reviews)

##### Commercial & Industrial Development Applications

##### Site Plan Review - \$600.00

##### Multi Family Residential Site Plan Review - \$600.00

##### Additional Site Plan Reviews Fee - Varies (based on staff time spent & current hourly rates)

#### Modified Site Plan Review Fee - Varies (based on staff time spent & current hourly rates) Modified plans include built developments making

#### alterations to site features requiring review by staff. Appeals Authority

#### Application - \$200.00

#### Street 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 - \$1,934.00 each
- Installation - \$850.00 each
- 6/3 TC Wire – current market price
- 1½" Conduit– \$2.00 per ft

##### Arterial Streets

- Lights - \$4,108.00 each

#### Basic installation - \$1,150.00

#### Installation (UDOT Right-a-way) - \$1,250.00

#### 6/3 TC wire – current market price

#### 1½" Conduit– \$2.00 per ft

#### Sweeps - \$250.00 each

#### Banner Arms - \$53.00

#### 120-volt receptacle - \$35.00

#### Plant Hanger Rod - \$40.00

#### Flag Holder - \$52.00

#### Breakaway Hardware (UDOT Street) – \$450.00

#### Tunneling for any street light service - \$15.00 per ft

#### Strong Box & installation - \$3,100.00

#### 3" pvc Strong Box conduit installation - \$4.00 per ft

#### Street Signage

##### Residential Combo (street/stop sign) - \$650.00 each

##### Oversized Combo (street/stop sign) - \$675.00 each

##### Street or Stop Sign only - \$450.00 each

##### Oversized Street or Stop sign only - \$550.00 each

##### Specialty Sign (Spd Limit, Child @ Play, etc.) - \$200.00 each

### Zoning

#### Rezoning Request - \$400.00

#### Agriculture Protection Request - \$300.00

#### Conditional Use Permit Request - \$175.00

#### Ordinance Text Change Request - \$400.00

#### Special Event Permit Request - \$25.00

#### Permanent Sign Permit – as per Building fees

#### Temporary Sign Permit - \$30.00

### Business Licenses

#### Initial Commercial License - \$75.00

#### Initial Home Occupation License - \$50.00

#### Temporary Business License - \$50.00

#### Annual Liquor License - \$100.00

#### Annual License Renewal Fee - \$35.00

#### Renewal Late Fee Penalty<sup>12</sup> – \$20.00

#### Annual Hobby Kennel Fee - \$50.00

#### Annual Residential Kennel Fee - \$100.00

#### Annual Commercial Kennel Fee - \$250.00

#### Solicitor Licenses - \$15.00 per Solicitor (must have a Santaquin City Business License)

### Building

#### Permit Tracking Fee - \$70.00

#### Building Permit & Inspection Fees – Determined by Structure

#### Plan review deposit – \$500.00 (new construction only -paid up front & applied to 65% plan check fee)

#### Plan Check Fee – 65% of building permit fee

#### State Building Fee - Equal to 1% of Building Permit Fee

#### Water Impact 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 1/2"	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

Money In Lieu of Water Dedication Fee - \$4,750.00/AF

Pressurized Irrigation Impact Fee<sup>18</sup> - \$3388.00

Storm Drain Impact Fee - \$770.00<sup>23</sup>

Sewer Impact Fee:

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

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

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

Park/Recreation Impact Fee - Single-Family Dwelling or Connection \$3,817.00

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

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

Public Safety Impact Fees

EMS/Fire

Single Family per Unit - \$326.25

Multi-Family per Unit - \$186.22

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

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

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

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

Police

Single Family per Unit - \$94.15

Multi-Family per Unit - \$52.93

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

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

Meter Fee (PI or Culinary Water)

3/4" service - \$300.00 (not available for PI)

1" service - \$400.00

1 1/2" service - \$670.00

2" service - \$770.00

Pressurized Irrigation Meter Install - \$250.00 per connection

Water Meter Install - \$200.00 per connection

Temporary Construction Water - \$50.00

Lot Identification Sign for new Construction - \$10.00

Installing or Removing Grade Ring - \$50.00

Demolition Permit Fee - \$35.00

Reinspection fee - \$65.00 (for each building inspection over 2 for required items)

#### **Landscaping Bonds**

10,000 SF Lot or Less - \$5,000.00

10,001-15,000 SF Lot - \$8,000.00

15,001 SF Lot or Greater - \$10,000.00

#### **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> - \$22.47 per month

0 – 4,000 gallons<sup>13</sup> - \$0.58 per thousand gallons

4,001 – 8,000 gallons<sup>13</sup> - \$0.88 per thousand gallons

8,001 – 12,000 gallons<sup>13</sup> - \$1.16 per thousand gallons

12,001 + gallons<sup>13</sup> - \$2.15 per thousand gallons

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

Base Rate<sup>13</sup> per month \$16.37 (1")

\$23.40 (1.5" or larger)

Usage Rate per 1,000 gallons<sup>13</sup> - \$.74 per thousand gallons

1 1/2" meter - \$650.00

2" meter - \$750.00

Separate MXU - \$170.00

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

Base Rate<sup>13</sup> - \$40.03 per month

Per 1000 gallons<sup>13</sup> - \$0.83 (based on actual usage)

#### **Utilities**

Account Setup - \$25.00.

Customer Deposit<sup>14</sup> - \$200.00

Past Due Tag - \$25.00

Disconnection/Lockout Service - \$150.00

Reconnection Fee - \$75.00

Addressing Services - \$0.70

Unpaid Utility Account Balances will be assessed 10% per month

Utility Service Order (service disconnected & reconnected for repairs, move meter, etc) - \$75.00

Storm Drainage Monthly Rates<sup>13</sup> \$1.08

#### **Waste Removal**

Monthly Rates<sup>13</sup> \$14.09 per container

Recycling Rates \$6.77 per container<sup>22</sup>

Non-Resident – Services provided by private contractor

Commercial – Services provided by private contractor

#### **Landfill Rates**

Contractors Disposing of Construction Site Materials

6-wheeled vehicle - \$60.00 per load for materials originating within the City Limits

6-wheeler vehicle - \$150.00 per load for materials originating outside the City Limits

10-wheeled vehicle - \$80.00 per load for materials originating within the City Limits

10-wheeled vehicle - \$400.00 per load for materials originating outside the City Limits

Larger than 10-wheeled vehicle - \$160.00 per load for materials originating within the City Limits

Larger than 10-wheeled vehicle - \$600.00 per load for materials originating outside the City Limits

## **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 for residents - \$25.00

Burial Right Transfers for non-resident - \$500.00 (if less than 10 years)

Duplicate Copy of Deed - \$25.00

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 than 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 or DVD, client may provide own tape  
    \$5.00 per cassette tape, client provides own tape  
    \$10.00 per tape postage & handling  
Fingerprints  
    Santaquin – No Charge  
    Non-Residents - \$10.00 up to 2 cards  
Utah Criminal History Reports - \$25.00 (Santaquin/Genola Residents only)  
Junk Permits  
    Santaquin – No Charge  
    Non-Residents - Service no longer available  
Contract Services - \$70.00 per Officer/per hour  
Driving Privilege Verification - \$25.00

### **Copies**

Land Use & Development Management Code - \$35.00  
Subdivision Code - \$25.00  
General Plan - \$2.00 (CD) \$75.00 (Hard Copy)  
City Construction Standards & Drawings - \$40.00  
Zoning Map (11X17) - \$3.00  
Custom Maps - To Be Determined  
Official City Maps (up to 36" x 48") - \$15.00  
Miscellaneous Copies - \$0.50 per page

### **Fire/EMS Department**

#### **Personnel:**

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

#### **Resources:**

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

Above Ground \$50.00  
Below Ground \$250.00  
Fuel Storage Tank Removal – Per Tank  
    Above Ground \$50.00  
    Below Ground \$250.00  
LPG Installation Per Tank- \$60.00  
Tents/Canopies (>400 sqft) –  
    Residential \$25.00  
    Commercial \$60.00  
Fire Flow Test (per hydrant) - \$25.00  
Fire Report Copying - \$6.00 Per Sheet  
Medical Gas Storage Installation/removal, fixed - \$50.00  
Others Fees as adopted by IFC - \$50.00  
Inspections/Plan Review Fees:  
Special/Follow-up Inspections - \$50.00  
Fire Sprinkler Systems Installation, New/Renovated –  
    10-100 Heads - \$100.00  
    101-200 Heads - \$150.00  
    201-300 Heads - \$200.00  
    >301 Heads \$250.00 plus .50 per sprinkler head  
Commercial Cooking Fire Suppression System - \$100.00  
Fire Alarm System Installation –  
    \$100 < 6,000 Sq Ft  
    \$150 > 6,000 Sq Ft  
Paint Booth - \$100.00  
Care Facilities Annual Inspections –  
    Exempt Child Care \$20.00  
    Daycare/Preschool - \$20.00  
    Care Center/Assisted living - \$50.00  
    Final Inspections, Commercial \$50.00

### **GRAMA Requests**

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

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

Special Events License - \$50.00

### **Library**

Library Cards – Free for Residents  
    \$40.00 non-residents  
All Replacement Cards - \$2.00  
Special Inter Library Loans per item - \$1.00  
Fines - \$0.10 per day for over due books  
    \$1.00 per day for overdue DVD's or Kindle Devices  
Fees for damage to media placed in the Drop Box \$5.00  
Fees for damage to books and other materials will be assessed by Library Staff up to the replacement cost  
Interlibrary Loan - \$3.00 + extra postage  
Copies - \$0.10 per black/white page  
    \$0.20 per pre-printed page  
    \$0.50 per color page

- <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 weeks prior to the reservation date in order to receive a full refund, reservation fees will not be refunded if cancelled less than 2 weeks prior to the reservation date.
- <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> Base and Usage rates will be adjusted each July 1<sup>st</sup> to reflect the Consumer Price Index change from the preceding calendar year.
- <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.

<sup>22</sup> An opt-out period established during the February/March billing cycle each year. Opt-out fees are only applied to existing recycling customers. It is required to schedule the pickup/return of the customers recycling can. Missing recycling cans will be assessed a fee equivalent to the cost of a replacement recycling can.

<sup>23</sup> The base impact fee is \$468.00, Regional Pond fee is \$270.00 and the East side Debris Basins fee is \$32.00.

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 16<sup>th</sup> day of June 2020.

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Kirk F. Hunsaker, Mayor

ATTEST:

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K. Aaron Shirley, City Recorder



DEBT SERVICE PAYMENTS

Financial Institution	Description	Original Bond Amount	ANNUAL PAYMENT	Remaining Debt Service Balance as of 6/30/2021	MATURITY DATE
ZIONS BANK					
	2015 (5) PIECE EQUIPMENT LEASE	\$ 197,009	\$ 3,614	\$ -	10/16/2020
	2016 (4) PIECE EQUIPMENT LEASE	\$ 482,477	\$ 61,373	\$ 118,863	3/1/2023
USDA LOANS					
2011A-2 BONDS USDA	WRF - Principal & Interest	\$ 2,912,000	\$ 126,852	\$ 2,487,240	2/15/2052
STATE OF UTAH					
("1993A" 0% INTER 2-28-1994)	SEWER	\$ 1,000,000	\$ 34,000	\$ 170,000	12/1/2025
2011A-1 BONDS DWQ	WRF - Principal & Interest	\$ 6,034,000	\$ 375,660	\$ 3,428,000	1/1/2031
2011B-1 BONDS DWQ	WRF - Principal & Interest (Extends length of 2011A-1 Bond)	\$ 900,000	\$ 9,000	\$ 900,000	1/1/2033
2018 WA BOND DWR	Culinary WA Booster Pump/Tank	\$ 1,720,500	\$ -	\$ 1,602,000	1/1/2039
2018 PI BOND DWR	Irrigation WA Booster Pump/Tank	\$ 1,720,500	\$ -	\$ 1,602,000	1/1/2039
2018 ROADS BOND	Summit Ridge Parkway & 2018 Roads Project (Pending)	\$ 4,300,000	\$ 485,619	\$ 3,518,000	7/15/2028
2020 CITY HALL BOND	New City Hall Bond	\$ 7,100,000	\$ 99,542	\$ 7,100,000	1/1/2041
P&C EQUIPMENT FINANCE					
	2018 SCBA ROTATION PROGRAM	\$ 190,855	\$ 27,265	\$ 98,457	6/1/2025
	2015 PIERCE SABER PUMPER FIRE TRUCK PMT	\$ 446,032	\$ 54,500	\$ 151,761	6/24/2024
EMS FINANCING					
SUN TRUST BANK					
	2012 P.I. REVENUE BOND	\$ 6,130,000	\$ 512,301	\$ 2,850,000	9/1/2026
Total:			\$ 1,789,726	\$ 24,026,321	
CAPITAL ONE					
**via - Santaquin City LBA	**2016 PUBLIC WORKS BUILDING BOND	\$ 2,500,000	\$ 186,652	\$ 1,953,000	6/27/2035

RESERVE PAYMENTS

			Anticipated Cash Balance as of 6/30/2021		
****STATE OF UTAH LOANS					
2011A-1 BONDS DWQ	WRF - Bond Reserve (\$384,940 over 10yr)		\$ 38,494	\$ 375,700	2/28/2022
2011A-1 BONDS DWQ	WRF - Repair & Replacement (\$192,470 over 10yr)		\$ 8,633	\$ 192,470	6/30/2021
CEMETERY	Set Aside for Future Land Acquisition		\$ 10,000	\$ 51,989	No End
USDA RESERVES					
2011A-2 BONDS USDA	WRF - Debt Service Reserve (\$133,836 over 10yr)		\$ 13,384	\$ 130,710	2/28/2022
2011A-2 BONDS USDA	WRF - Short Lived Asset Fund (Reserved but useable for repairs)		\$ 28,890	\$ 284,623	Life of the Bond
DWR RESERVES					
2018 Booster Pump Reserve - Culinary			\$ 29,371	\$ 111,500	6/30/2025
2018 Booster Pump Reserve - Irrigation			\$ 29,371	\$ 111,500	6/30/2025
Total:			\$ 158,143		

AMORTIZATION SCHEDULES & POPULATION ESTIMATES

Residential Units	3571	3725	4000	4250	4500	4750	5000	5250	5500	5750	6000
Estimated Growth Rate											
Population Estimate	13800	14900	16000	17000	18000	19000	20000	21000	22000	23000	24000

Long Term Debt	Date Due	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
1993A Sewer Bond	12/1	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000					
2011A-1 Sewer Revenue Bond	1/1	\$ 375,000	\$ 375,660	\$ 375,280	\$ 375,870	\$ 375,420	\$ 375,940	\$ 375,420	\$ 375,870	\$ 375,280	\$ 375,660	\$ 375,000
2011A-2 Sewer Revenue Bond	Monthly (\$10571)	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852
2011B-1 Sewer Revenue Bond	1/1	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
2012 P.I. Revenue Bond	9/1 (Principal & Interest) 3/1 (Interest Only)	\$ 512,124	\$ 512,301	\$ 511,213	\$ 511,848	\$ 512,180	\$ 512,210	\$ 511,938	\$ 511,363			
2015 Public Works Building	1/1 & 7/1 *via Santaquin LBA	\$ 186,697	\$ 186,652	\$ 186,440	\$ 186,062	\$ 186,516	\$ 186,763	\$ 186,800	\$ 186,629	\$ 187,250	\$ 187,621	\$ 186,741
2018 WA Booster Pump/Tank	1/1	\$ 92,910	\$ -	\$ 93,040	\$ 92,820	\$ 93,080	\$ 92,810	\$ 111,520	\$ 111,830	\$ 111,600	\$ 111,840	\$ 111,540
2018 PI Booster Pump/Tank Bond	1/1	\$ 92,910	\$ -	\$ 93,040	\$ 92,820	\$ 93,080	\$ 92,810	\$ 111,520	\$ 111,830	\$ 111,600	\$ 111,840	\$ 111,540
2018 Road Bond	1/15 & 7/15	\$ 489,627	\$ 485,619	\$ 481,473	\$ 480,187	\$ 479,761	\$ 482,191	\$ 485,477	\$ 490,617	\$ 497,608		
2020 New City Hall Bond			\$ 99,542	\$ 448,750	\$ 434,850	\$ 430,950	\$ 431,750	\$ 432,150	\$ 430,875	\$ 432,750	\$ 429,000	\$ 429,625
Total Long Term Debt Payments		\$ 1,919,120	\$ 1,829,626	\$ 2,359,088	\$ 2,344,309	\$ 2,340,839	\$ 2,344,326	\$ 2,350,677	\$ 2,354,866	\$ 1,851,940	\$ 1,351,813	\$ 1,350,298

Reserve Payments	Date Due	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
WRF - Bond Reserve (\$384,940 over 10yr)		\$ 38,494	\$ 38,494	\$ 38,494								
WRF - Repair & Replacement (\$192,470 over 10yr)		\$ 19,247	\$ 8,633									
WRF - Debt Service Reserve (\$133,836 over 10yr)		\$ 13,384	\$ 13,384	\$ 13,384								
WRF - Short Lived Asset Fund (Reserved but useable for repairs)		\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890
2018 Booster Pump Reserve - Culinary (\$111,500 over 6yr)		\$ 11,500	\$ 29,371									
2018 Booster Pump Reserve - Irrigation (\$111,500 over 6yr)		\$ 11,500	\$ 29,371									
Total Reserve Payments		\$ 125,035	\$ 150,164	\$ 82,790	\$ 30,913	\$ 30,914	\$ 30,915	\$ 30,916	\$ 30,917	\$ 30,918	\$ 30,919	\$ 30,920

Vehicles & Equipment	2020	2021	2022	2023	2024	2025
2015 PIERCE SABER PUMPER FIRE TRUCK	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	
2015 (5) PIECE EQUIPMENT LEASE	\$ 7,228	\$ 3,614				
2016 (4) PIECE EQUIPMENT LEASE	\$ 61,373	\$ 61,373	\$ 61,373	\$ 61,372		
2018 SCBA ROTATION	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265
Total Vehicles & Equipment Payments	\$ 150,366	\$ 146,752	\$ 143,138	\$ 143,137	\$ 81,765	\$ 27,265 \$ -

Per Capita Debt	2020	2021	2022	2023	2024	2025
Total Debt & Reserve Payments	\$ 2,194,521	\$ 2,126,541	\$ 2,585,015	\$ 2,518,359	\$ 2,453,518	\$ 2,402,506
Total Debt per citizen per mo	\$ 13.25	\$ 11.89	\$ 13.46	\$ 12.34	\$ 11.36	\$ 10.54
Total Debt per household per mo	\$ 51.21	\$ 47.57	\$ 53.85	\$ 49.38	\$ 45.44	\$ 42.15

6250	6500	6750	7000	7250	7500	7750	8000	8250	8500	8750	9000	9250	9500	9750	10000	10250	10500	10750	11000	11250	11500
25000	26000	27000	28000	29000	30000	31000	32000	33000	34000	35000	36000	37000	38000	39000	40000	41000	42000	43000	44000	45000	46000
2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052
\$ 233,310																					
\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 77,725
\$ 151,000	\$ 384,580	\$ 384,810																			
\$ 187,653	\$ 187,273	\$ 187,642	\$ 187,720	\$ 187,506																	
\$ 111,710	\$ 111,840	\$ 111,430	\$ 111,490	\$ 111,510	\$ 111,490	\$ 111,430	\$ 111,830	\$ 111,180													
\$ 111,710	\$ 111,840	\$ 111,430	\$ 111,490	\$ 111,510	\$ 111,490	\$ 111,430	\$ 111,830	\$ 111,180													
\$ 429,500	\$ 431,875	\$ 431,975	\$ 431,775	\$ 431,275	\$ 430,475	\$ 429,375	\$ 432,900	\$ 431,050	\$ 428,900	\$ 431,375											
\$ 1,351,735	\$ 922,385	\$ 1,354,139	\$ 969,327	\$ 968,653	\$ 349,832	\$ 349,712	\$ 350,512	\$ 349,212	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 77,725
2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052
\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890
\$ 30,921	\$ 30,922	\$ 30,923	\$ 30,924	\$ 30,925	\$ 30,926	\$ 30,927	\$ 30,928	\$ 30,929	\$ 30,930	\$ 30,931	\$ 30,932	\$ 30,933	\$ 30,934	\$ 30,935	\$ 30,936	\$ 30,937	\$ 30,938	\$ 30,939	\$ 30,940	\$ 30,941	\$ 30,942

\$ 1,382,656	\$ 953,307	\$ 1,385,062	\$ 1,000,251	\$ 999,578	\$ 380,758	\$ 380,639	\$ 381,440	\$ 380,141	\$ 157,782	\$ 157,783	\$ 157,784	\$ 157,785	\$ 157,786	\$ 157,787	\$ 157,788	\$ 157,789	\$ 157,790	\$ 157,791	\$ 157,792	\$ 157,793	\$ 108,667
\$ 4.61	\$ 3.06	\$ 4.27	\$ 2.98	\$ 2.87	\$ 1.06	\$ 1.02	\$ 0.99	\$ 0.96	\$ 0.39	\$ 0.38	\$ 0.37	\$ 0.36	\$ 0.35	\$ 0.34	\$ 0.33	\$ 0.32	\$ 0.31	\$ 0.31	\$ 0.30	\$ 0.29	\$ 0.20
\$ 18.44	\$ 12.22	\$ 17.10	\$ 11.91	\$ 11.49	\$ 4.23	\$ 4.09	\$ 3.97	\$ 3.84	\$ 1.55	\$ 1.50	\$ 1.46	\$ 1.42	\$ 1.38	\$ 1.35	\$ 1.31	\$ 1.28	\$ 1.25	\$ 1.22	\$ 1.20	\$ 1.17	\$ 0.79

# Santaquin City Accomplishments

## 2019-2020 Fiscal Year

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

### Project/Initiative

Project/Initiative	Departments					Provide Quality City Services				Maintain Sustainable Budget				Promote & Support Economic Development				Promote Community Involvement				Ensure Proactive Regional Collaboration	
	Administration	Community Development	Community Services	Public Safety	Public Works	Build well planned & reliable infrastructure	Continue to provide excellent public safety services	Maintain our valuable facilities	Provide affordable quality leisure services	Encourage the responsible use of resources	Encourage a highly motivated & well-trained municipal workforce	Encourage varied revenue streams	Enhance capital facility & replacement planning	Strategically plan for growth	Retain & expand existing businesses	Maintain fair & competitive development fees & incentives	Foster Job Creation	Inspire pride & ownership in neighborhoods, businesses & gathering places	Focus on communication & transparency	Promote & encourage diverse public events	Provide meaningful service opportunities & celebrate volunteer efforts	Encourage membership & leadership in decision making bodies	Be a voice of involvement in local, State & Federal government affairs
Day to Day Operations & Maintenance	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Administration:																							
Assistant City Manager's Position Re-established - Promoted Norm Beagley	X	X									X			X			X						
CDBG Grant Administration - Secured New Grant for Storm Drain Project	X	X				X		X		X		X	X	X		X		X				X	X
Cemetery Benchmarking Analysis	X				X			X		X		X		X		X							
Citywide Employee Evaluations	X	X	X	X	X		X			X	X								X				
Columbus Day of Training and Service Employee Event	X	X	X	X	X		X	X		X	X						X	X	X	X	X		
Court Room Modified for City Council Use	X							X		X													
Digitized Paper Records into Electronic Format - Continuing Effort	X	X		X						X	X			X					X				
Distinguished Budget Award (2019)	X									X	X		X	X					X				
Employee Application and Interview Process- Automated (Applicant Pro)	X	X	X	X	X					X	X			X			X		X				
Employee Benefits - Worked to Maintain Strong Workforce (Process Automated)	X	X	X	X	X		X			X	X			X									
Finance Director/City Recorder Position - Created and Hired	X									X	X		X	X			X		X				
Justice Court Audit/Financial and Cash Handling Control Processes Enhanced	X						X			X									X				
Justice Court Fee Analysis and Adjustment	X						X			X		X							X				
Initiated Weekly Staff Reports to City Council (ATI Reports)	X	X	X	X	X					X	X								X				
Public Meetings Transitioned into Electronic Format (Participation/Viewing)	X									X									X	X			
Relocated Engineering Department into Public Works Building	X	X			X			X		X	X		X	X									
Salary Market Survey Update - In Progress	X										X			X			X		X				
Santaquin Justice Court - Recertified	X						X					X							X				
Santaquin University - Government 101 Classes for Council Candidates	X	X	X	X	X					X	X			X				X	X				
Utah Public Notice Website with City Website Automation	X	X								X				X					X				
What Do You Love About Santaquin? - 2019 Photo Contest	X		X							X								X			X		
Workers Compensation Annual Audit Completed	X									X	X												
Youth City Council - Facilitation of 200 Volunteer Hrs. (Council Member Montoya)	X									X	X							X	X	X	X	X	X

# Santaquin City Accomplishments

## 2019-2020 Fiscal Year

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

### Project/Initiative

Project/Initiative	Departments					Provide Quality City Services				Maintain Sustainable Budget				Promote & Support Economic Development				Promote Community Involvement				Ensure Proactive Regional Collaboration	
	Administration	Community Development	Community Services	Public Safety	Public Works	Build well planned & reliable infrastructure	Continue to provide excellent public safety services	Maintain our valuable facilities	Provide affordable quality leisure services	Encourage the responsible use of resources	Encourage a highly motivated & well-trained municipal workforce	Encourage varied revenue streams	Enhance capital facility & replacement planning	Strategically plan for growth	Retain & expand existing businesses	Maintain fair & competitive development fees & incentives	Foster Job Creation	Inspire pride & ownership in neighborhoods, businesses & gathering places	Focus on communication & transparency	Promote & encourage diverse public events	Provide meaningful service opportunities & celebrate volunteer efforts	Encourage membership & leadership in decision making bodies	Be a voice of involvement in local, State & Federal government affairs
<b>Agreements (General):</b>																							
Central Utah 911 Interlocal Agreement - Adding Pleasant Grove City	X			X		X	X	X		X			X	X					X			X	X
Infrastructure Deferral Agreements (Core Part of Town)	X	X				X		X		X				X									
Rocky Mountain Power Franchise Agreement - Updated	X	X				X		X		X				X	X	X	X						
Water Agreement - Johnson	X	X			X	X		X		X		X		X		X			X				
Water Agreement Renewal - Brandons	X	X			X	X		X		X		X		X		X			X				
Water Agreement Renewal - Ercanbrack	X	X			X	X		X		X		X		X		X			X				
Water Agreement Renewal - Olson's	X	X			X	X		X		X		X		X		X			X				
Water Agreement Renewal - Openshaws	X	X			X	X		X		X		X		X		X			X				
Water Agreement Renewal - Robbins	X	X			X	X		X		X		X		X		X			X				
<b>Annexations:</b>																							
Ekins Annexation - In Process (Under Review)	X	X			X	X				X			X	X		X							
Nebo School District 500 W. Annexation - In Process	X	X			X	X		X		X		X		X		X							
<b>Board Participation:</b>																							
Participation on the Central Utah 911 Governing Board	X			X		X	X	X		X	X			X					X			X	X
Participation on the Central Utah 911 Operations Board	X			X		X	X	X		X	X			X					X			X	X
Participation on the MAG Technical Advisory Committee		X				X		X		X	X	X	X	X								X	X
Participation on the Mountainland Assoc. of Govt's (MAG) Governing Board	X	X				X		X		X	X	X	X	X								X	X
Participation on the Mt. Nebo Water Agency	X	X				X		X		X	X	X	X	X								X	X
Participation on the Payson Area Communities That Care Board	X			X			X			X	X							X	X	X	X	X	X
Participation on the Payson-Santaquin Chamber of Commerce Board	X	X									X				X	X	X			X		X	X
Participation on the South Utah Valley Municipal Water Association Board	X	X				X		X	X	X	X		X	X								X	X
Participation on the Summit Creek Water Management Group	X	X			X	X		X		X	X		X	X					X			X	X
Participation on the ULCT Legislative Policy Committee	X									X	X			X					X			X	X
Participation on the ULGT Technical Advisory Committee	X									X	X											X	X

# Santaquin City Accomplishments

## 2019-2020 Fiscal Year

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

### Project/Initiative

Project/Initiative	Departments					Provide Quality City Services				Maintain Sustainable Budget				Promote & Support Economic Development				Promote Community Involvement				Ensure Proactive Regional Collaboration		
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Participation on the Utah Agricultural Taskforce Committee		X									X			X								X	X	
Participation on the Utah City Management Association Board	X									X	X								X			X	X	
Participation on the Utah County Animal Shelter Board				X		X	X	X		X	X			X					X		X	X	X	
Participation on the Utah County Council of Governments Board	X					X		X		X	X	X	X	X								X	X	
Participation on the Utah County Healthcare Coalition - Emergency Mgt				X		X	X	X		X	X			X				X	X	X	X	X	X	
Participation on the Utah County Law Enforcement Executive Board				X			X			X	X			X					X			X	X	
Participation on the Utah County Power Master Plan Stakeholders Group		X				X		X		X	X			X								X	X	
Participation on the Utah County Spillman Board				X			X			X	X			X					X			X	X	
Participation on the Utah Highway Traffic Safety Committee				X			X			X	X			X					X			X	X	
Participation on the Utah Public Works Association Board		X				X		X			X		X									X	X	
Participation on the Utah Recreation and Parks Association - President		X							X		X							X		X	X	X	X	
Community Development Department:																								
Bylund Commercial Site - Final Approval		X				X						X		X	X	X	X	X						
Cherries Dance Studio - Final Approval		X				X						X		X	X	X	X	X						
City Engineer Director Position Backfilled - Jon Lundell Promoted	X	X				X		X		X	X	X		X		X								
Country Side Estates - Development Agreement Created & Rezone	X	X				X								X		X								
Culinary Water Master Plan Update - In Process	X	X			X	X		X		X		X	X	X					X					
Envision Harvest View (Exit 242) - Preparation for USU Work	X	X				X				X		X	X	X	X		X	X	X	X		X		
Evergreen Point Subdivision - Preliminary Plat		X				X								X		X								
Foothill Development Agreement - Amended	X	X				X		X		X			X	X		X								
Foothill Subdivision - Various Final Plats Approved/Constructed		X				X								X		X								
General Plan Update - Moderate Income Element		X				X				X		X	X	X				X	X					
Gray Cliffs - Extension of Zoning		X				X								X		X								
Heelis Farms Development Agreement Created & Rezone	X	X				X								X		X								
Irrigation Water Master Plan Update - In Process	X	X				X				X				X		X		X						



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Marshalls Cove Subdivision - Preliminary Plat		X				X				X				X		X								
Mehlhoff Rezone Request - Considered and Denied	X	X				X				X		X		X	X	X								
New Residential Building Permits 198 - (137 SF - 61 MF)		X				X		X		X		X	X	X				X						
Newly Platted Lots 317		X				X		X		X		X	X	X				X						
Orchard Vistas Development Agreement - Created and Rezoned	X	X				X				X		X	X	X	X									
Orchards Subdivision - Various Final Plats Approved/Constructed		X				X				X				X		X								
Parker View Commercial Subdivision - Final Approval		X				X				X		X		X	X	X	X							
Summit Ridge - Development Agreement 2nd Amendment	X	X				X	X	X	X	X		X	X	X		X		X						
Summit Ridge Hills Development - Preliminary		X				X				X				X		X								
Summit Ridge Towne Development - Preliminary		X				X				X				X		X								
Traffic Master Plan Update - In Process		X				X		X		X		X	X	X		X		X						
Community Services Department:																								
Adult Sports - 12 Teams			X						X									X		X	X			
Certified Parks & Recreation Professional Designation Award - John Bradley			X						X		X							X		X	X			
Classes - 1025 Participants			X						X									X		X	X			
Community Services Director Position - Created and Hired	X		X						X		X							X	X	X	X			
Events - 2019 Light Parade Event			X						X									X		X	X			
Events - 2019 Orchard Days Event			X						X									X		X	X			
Historic Preservation Board Created	X		X					X	X	X								X	X	X	X			
Library - Successful Annual Fund Raiser			X					X	X	X		X						X		X	X			
Museum - Created Youth Activity Areas			X						X									X		X	X			
Museum - Rebrand - Set New Hours - Established New Goals			X					X	X			X						X		X	X			
RAP Tax Committee Formation	X		X			X		X	X	X		X		X				X	X	X	X	X		
Recreation - Developed New Coach Requiring Guidelines			X						X									X		X	X			
Recreation - Developed New Spectator/Parent Training Program			X						X									X		X	X			



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Recreation - Established Arts Classes & Summer Camps			X						X									X		X	X							
Seniors - Acquired New Amenities (e.g. Ping Pong and Pool Tables)			X						X	X								X		X	X							
Seniors - Acquired Used Van for Resident Pickup			X						X	X								X		X	X							
Seniors - Established Fitness Classes			X						X									X		X	X							
Seniors - Received Instructor Training Re: Health & Wellness			X						X									X		X	X							
Seniors - Supported "Meals on Wheels" as an Official Drop-off Site			X						X									X		X	X							
Spring Unplugged Program Established			X						X									X		X	X							
Summer Feeding Program Supported (Utah Food Bank)			X						X									X		X	X							
Virtual Walk/Run Program Established			X						X									X		X	X							
Youth Sports - 1631 Participants			X						X									X		X	X							
COVID-19:																												
Administering CARES Act Funding - In Process	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		X	X		X	X					
Business Committee on CARES Act Funding - Creation	X	X	X	X		X	X	X	X	X		X		X	X			X	X			X	X					
Council Chamber for Setup for Electronic Meetings	X	X	X	X		X		X	X	X			X						X	X								
COVID Friendly Events Created (e.g. Home Based Easter Egg Hunt, etc.)			X	X					X	X					X			X		X	X							
COVID Friendly Programs Created (e.g. Electronic, eSports, Virtual Events)			X	X					X	X					X			X		X	X							
Enhanced Community Safety Requirements (e.g. Emergency Management)	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			X	X			X	X					
Fire Department Birthday Drive-By Parades - Enhanced Community Morale				X			X		X		X							X		X	X							
Installed Signage (e.g. Parks & Facilities)	X	X	X		X		X	X	X	X	X								X	X								
Modified and Accounted for Budgetary Impacts	X			X			X	X		X		X	X						X									
Operations Modified (e.g. Court, Community Development, Senior, Library, Pageant, Recreation, and Park)	X	X	X	X	X		X	X	X	X	X	X		X				X		X		X	X					
Setup Alternative Vendor Supply Chain Options (Fire)	X			X			X	X		X									X									
Transported 21,000 lbs. of Potatoes in Support of the Community (Fire Dept.)				X						X	X							X	X	X	X							
Working Procedures Enhanced (e.g. Cleaning, Testing, Supplies)	X	X	X	X	X		X	X	X	X	X							X	X									

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<b>Fire Department:</b>																							
Billing/Invoicing Service Provider Changed - Services Enhanced	X			X			X	X		X	X	X	X	X		X			X				X
Brush Truck - Built and Outfitted	X			X	X	X	X			X	X	X	X	X									
Emergency Medical Director over EMS - Changed				X			X			X	X			X									X
Fire District Study - Preliminary Feasibility Report Completed	X			X		X	X	X		X	X	X	X	X		X		X	X				
<b>Grants - Total \$5,213,634</b>																							
CARES Act Grant Funding \$878,243 (Awarded)	X	X	X	X	X		X	X	X	X	X	X	X		X			X	X			X	X
CDBG Storm Drainage Grant - \$235,000 (Awarded)	X	X				X				X		X	X	X		X							
Events Donations - \$28,219 (Received)			X						X	X		X						X		X	X		
Fire CWPP Grant - \$40,000 (Awarded)	X			X		X	X	X	X	X	X	X		X	X		X	X				X	X
Fire EMPG Grant - \$7,000 (Received)	X			X			X			X	X	X											
Fire EMT Grant - \$4,135 (Received)	X			X			X			X	X	X		X	X			X	X	X	X	X	X
Library Board Donations - \$491 (Received)			X					X	X	X		X								X	X		
Library CLEF Grant - \$4,200 (Received)			X					X	X	X		X								X	X		
Library State Grant - \$1,753 (Received)			X					X	X	X		X								X	X		
MAG Summit Ridge Parkway/Main Street - \$441,585 (Received)		X				X	X			X		X		X									
MAG TIP Trails Master Plan Grant - \$50,000 (Awarded)		X	X			X			X	X		X	X	X					X				
Museum Roof Donations - \$2,448 (Received)			X					X	X	X		X								X	X		
NEBO School District 500 W. Grant - \$200,000 (Received)	X	X				X	X	X		X		X	X	X									
NRCS Additional Debris Basin Study \$500,000 (Awarded)		X				X		X		X		X	X	X					X				
NRCS Debris Basin Grant - \$17,032 (Received)		X				X		X		X		X	X	X					X				
NRCS EWP Project - \$2,725,000 (Awarded - NRCS/State/County)	X	X				X		X		X		X	X	X					X				
Recreation Donations - \$8,930 (Received)			X						X	X		X						X		X	X		
Seniors - MAG Grant - \$5,872 (Received)			X						X	X		X						X		X	X		
Seniors - Eldred Fund Donations - \$7,281 (Received)			X						X	X		X						X		X	X		

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Seniors - Other Donations - \$480 (Received)			X						X	X		X						X		X	X		
UDOT Summit Ridge Parkway/Main Street - \$39,000 (Received)	X	X				X				X		X	X	X									
Utah County Parks Grant - \$5,800			X						X	X		X								X			
Utah State Liquor Grant - \$10,418 (Received)				X			X			X		X											
Utah Tennis Association - \$750 (Received)			X						X	X		X								X			
Grocery Store Development (Ridley's):																							
Orchard Lane CDA Project Area Plan - Approved	X	X				X				X		X		X	X	X	X	X	X				
Grocery Store Incentive Package - Approved	X	X				X				X		X		X	X	X	X	X					
Grocery Store Development Agreement - Approved	X	X				X				X		X		X	X	X	X	X					
Grocery Store Property Rezone - Approved	X	X				X				X		X		X	X	X	X	X					
Ground Breaking Event - Columbus Day 2019	X	X																					
400 E. Main Street Urban Park/Clock Tower - Designed and Approved	X	X			X	X		X	X	X			X	X	X	X	X	X	X		X		
Ribbon Cutting Event - June 17, 2020	X	X										X		X	X	X	X	X	X	X			
Ordinance Work:																							
Car Wash Regulations Modified	X	X								X							X	X					
City Standards and Specifications Updated	X	X				X		X		X		X	X	X		X		X					
Front & Side Yard Landscaping Requirements Established	X	X								X				X		X		X					
Development Review Committee (DRC) Reorganized	X	X		X	X	X	X	X	X				X	X	X	X	X	X	X				
Ground Cover Requirements for PUDs Defined	X	X			X	X								X				X					
Land Use Authority Revised Requirements	X	X												X		X	X		X				
Masonry Fencing Around Multi-Family Developments - Required	X	X				X								X				X					
Masonry Fencing Requirements Around Multi-Family Developments Modified	X	X				X								X				X					
Mining Zone - In Process Discussions	X	X								X				X					X				
MSR Zone Remove Multi-Family & Addition of ADU - In Process	X	X								X				X				X	X				
Multi-Family Developments Removed within R-8 Zone	X	X											X	X				X	X				

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RAP Tax Program Guidelines	X		X			X		X	X	X		X		X				X	X	X	X	X						
Rezone Review Requirements - Clarified	X	X											X	X					X									
Secondary Driveway Approval Process Establishment	X	X				X								X				X										
Senior Citizen Board Disbanded Formal Board	X		X						X	X	X																	
Single Access Development Requirements (Cul-de-sac) Modified	X	X				X				X			X	X				X	X									
Subdivision Access Requirements for Subdivisions Enhanced	X	X				X	X			X			X															
Traffic and Pedestrian Improvement Process through DRC Established	X	X		X	X	X	X			X				X				X	X									
Water Dedication Requirements Modified to Prepare for CUP Water	X	X				X		X		X		X	X	X		X							X					
Police:																												
Outreach - Animal Rabies Clinic				X			X											X		X	X							
Outreach - Citizen Academy - Community Awareness				X			X				X						X	X	X	X	X		X					
Outreach - DARE at four schools				X			X				X							X	X	X	X							
Outreach - High School Internship				X			X				X						X	X		X	X							
Outreach - Hispanic BCI Identification				X			X											X		X								
Outreach - Hispanic driving permit class				X			X											X		X								
Outreach -Traffic Control Support of Elder Neil L. Andersen's visit to Santaquin				X			X													X	X							
Police Personnel - Overtime Increased				X			X			X	X																	
Police Personnel - Patrol Officer - New Position Created				X			X				X																	
Police Personnel - Lexipol Employee - Department Policy Updates				X			X			X	X																	
Police Vehicle Rotation Program Continued - 4 New Units put into Service				X	X		X			X	X			X														
Public Works:																												
200 North (Behind Macey's) Shouldered Road - Complete					X	X		X		X					X			X										
Centennial Park - Sheeting Underside of Pavilion Project - Complete					X	X		X	X	X								X		X								
Christmas Light Rewiring Project (PS Bldg. & Squashed) - Complete	X				X	X		X	X	X					X			X		X								
Mt. View Drive Landscaping Project - Complete	X				X	X		X		X								X										

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Street Road Preservation (Resurface/Micro Surface)		X			X	X		X		X			X	X				X						
Summit Creek Irrigation Cleanout of Overflow Channel	X	X			X	X		X		X			X											
Vehicle Lease Program Trial Initiated (F-150)	X				X					X	X													
CAPITAL PROJECTS:																								
Building Projects:																								
Library Wiring Upgraded	X		X		X			X	X	X	X													
Public Safety Building - Replaced Lighting with LED	X				X		X	X		X	X													
Public Works Building - Relocated Transformer	X				X			X		X	X													
New City Hall:																								
Financial Package Development - In Process	X	X		X		X	X	X		X	X		X	X		X			X	X				
Options and Design Development - In Process	X	X		X		X	X	X		X	X		X	X		X			X	X				
Recreation/Aquatics Center Bond Proposal Project:																								
Recreation/Aquatics Project - Created Financial Package	X					X		X	X	X		X		X	X		X	X	X	X				
Recreation/Aquatics Project - Negotiated Purchase Contract	X	X				X		X	X	X		X		X	X		X	X	X	X				
Recreation/Aquatics Project - Preliminary Design of Facility	X	X	X			X		X	X	X		X		X	X		X	X	X	X				
Recreation/Aquatics Project - Initiated Public Involvement	X		X			X		X	X	X		X		X	X		X	X	X	X				
Recreation/Aquatic Center General Obligation Bond Initiative (Failed)	X					X		X	X	X		X		X	X		X	X	X	X				
Soccer Field Project:																								
Harvest View Soccer Complex - Finalized Construction of Phase 1	X	X	X		X			X	X	X				X		X		X			X			
Harvest View Soccer Complex - Grand Opening Event & Programming	X	X	X					X	X	X				X		X		X			X			
Street Projects:																								
300 West Street - West Side - Completed					X	X	X			X			X	X				X						
300 West Street - East Side - Bidding In Process	X	X			X	X	X	X		X			X	X										
500 West Construction - Completed					X	X	X			X			X	X				X						
Highland Drive Canyon Road Design Engineering - Under Design	X	X			X	X	X	X		X		X	X	X				X						



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Highland Drive Canyon Road Design North Side Land Acquisition (SCIC)	X	X			X	X	X	X		X		X	X	X				X					
Summit Ridge Parkway Extension - Completed	X	X			X	X	X	X		X			X	X		X		X					
Summit Ridge Parkway Lighting Installation - Completed	X	X				X	X	X		X			X	X		X		X					
Water & Sewer Projects:																							
Constructed Water Tank - Completed Project & Bonding Requirements	X	X			X	X	X	X		X			X	X		X							
Summit Ridge Backflow Preventer Installation (10") - Completed	X	X			X	X		X		X			X	X									
Sewer WRF - Completed Bringing the Next Train Online	X	X			X	X		X		X			X	X		X							

**SANTAQUIN CITY**  
**2020-2021 APPROVED BUDGET**

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**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.



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**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.

**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

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**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).

**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.

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**COVID-19 (Coronavirus) PANDEMIC** A pandemic outbreak of severe acute respiratory syndrome coronavirus 2 (SARV-CoV2) which was first identified in Wuhan, China, in December 2019 and evolved into a worldwide public health crisis resulting a significant number of deaths as well as negative economic impacts which have budgetary impacts.

### 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.

**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).

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**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.

**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.

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**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.

**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

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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 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.

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**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.

**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.



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**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 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.

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**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.

**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.

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### 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).

**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

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**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.

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

**REVENUE** The term designates an increase to a fund's assets which does increase a liability (e.g., proceeds from a loan); does represent a repayment of an expenditure already made; does

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represent a repayment a repayment of an expenditure already made; does represent a cancellation of certain liabilities; and does represent an increase in contributed capital.

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

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

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

## S

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

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

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

**SID** See Special Improvement District

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

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

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

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

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**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).



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**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**

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